



Village of Weston, Wisconsin
ATTENTION – NOTICE OF PUBLIC MEETING

Joint Meeting of: **BOARD OF TRUSTEES (BOT) & FINANCE COMMITTEE (FC)**

BOT Members: **Ermeling, Fiene, Maloney {p}, Meinel, White, Xiong, and Ziegler**

FC Members: **Bender, Ermeling {c}, Meinel {vc}, Simmons, and Sukup**

Date/Time: **Monday, September 21, 2020 @ 4:30 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 posted on the Village website at www.westonwi.gov.

Attendance: All Village officials are encouraged to attend. Trustees, 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: **Jessica Trautman**
jtrautman@westonwi.gov
715-359-6114

This notice was posted at the Municipal Center and was e-mailed to local media outlets (Print, TV, and Radio) on 9/16/2020 @ 3:15 p.m.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may attend the above noticed meeting to gather information. No actions to be taken by any other board, commission, or committee of the Village, aside from the Board of Trustees and 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, MARATHON COUNTY, WISCONSIN OFFICIAL MEETING AGENDA OF THE BOARD OF TRUSTEES & FINANCE COMMITTEE

The Board & Committee will hold a joint meeting on the date, time and location listed.

TO THE HONORABLE PRESIDENT MALONEY AND SIX (6) OTHER ELECTED MEMBERS OF THE BOARD OF TRUSTEES AND TO THE HONORABLE TRUSTEE ERMELING AND FOUR (4) APPOINTED MEMBERS OF THE FINANCE COMMITTEE: The following items were listed on the agenda in the Village Clerk's Office, in accordance with Chapter 2 of the Village's Municipal Code and will be ready for your consideration at the joint meeting of the Board of Trustees and Finance Committee on **Monday, September 21, 2020 at 4:30 p.m.**, in the Board Room, at the Weston Municipal Center.

A quorum of members from other Village governmental bodies (boards, commissions, and committees) may/might attend the above-noticed meeting to gather information. If a quorum of other government bodies is 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). No official actions other than those of the Board of Trustees and Finance Committee shall take place.

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. All items listed on this agenda may be acted upon by the Board of Trustees and Finance Committee.

AGENDA ITEMS.

1. Board of Trustees Call to Order & Welcome by President Maloney.
2. Finance Committee Call to Order & Welcome by Chairperson Ermeling.
3. Roll Call by Recording Secretary.
 - Board of Trustees: Ermeling, Fiene, Maloney {p}, Meinel, White, Xiong, and Ziegler
 - Finance Committee: Bender, Ermeling {c}, Meinel {vc}, Simmons, and Sukup
4. Approval of minutes from previous Finance Committee meeting: [July 20, 2020](#)
5. Public Comments.

Join Zoom Meeting by Computer (audio only meeting to make comments):

<https://zoom.us/j/92217165164>

Join Zoom Meeting by Phone (audio only meeting to make comments):

+1 312 626 6799 US (Chicago)

Meeting ID: 922 1716 5164

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

(Work products identified in this section are for education and information purposes. Items listed in this section should be moved as "Acknowledge receipt of presentation/report and place in file".)

6. [August 2020 Budget Status – All Funds](#)

EDUCATIONAL PRESENTATIONS & REPORTS.

(Work products identified in this section ask the government body a policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

7. [Review and discussion of 2021 Budget](#)

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

(Work products identified in this section ask the government body a policy questions. Items listed in this section should be moved as "Approve/Not approve . . .")

8. [Review and discussion of 2020/2021 borrowing](#)
9. [Review and discussion of utility extension policy](#)
10. [Use of TIF Funds for street reconstruction projects](#)
11. [Discussion and possible action on compensation of elected officials](#)

RESOLUTIONS/ORDINANCES.

(Work products identified in this section require action by the governmental body.)

FUTURE ITEMS.

12. Next meeting date(s):
 - Potentially schedule another joint meeting
 - Mon, Oct 19, 2020 @ 6:00 p.m. Board Meeting
 - Mon, Oct 19, 2020 @ 4:30 p.m.* Regular Committee Meeting
 * *immediately following Tourism Commission*
13. Topics for future meetings.
14. Remarks from Staff.
15. Remarks from Board Members
16. Remarks from Committee Members
17. Announcements.

ADJOURNMENT OF BOARD OF TRUSTEES.

ADJOURNMENT OF FINANCE COMMITTEE.

**Village of Weston, Wisconsin
OFFICIAL PROCEEDINGS OF THE FINANCE COMMITTEE**

held on Monday, July 20, 2020 at 4:30 p.m., in the Board Room at the Municipal Center.

AGENDA ITEMS.

1. **Finance Committee Call to Order & Welcome by Chairperson Ermeling.**
Meeting called to order at 4:52 p.m. by Finance Committee Chairperson Ermeling.
2. **Roll Call by Recording Secretary.**

Roll call of Finance Committee indicated 4 members present

<u>Member</u>	<u>Present</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	NO

3. **Approval of minutes from previous meetings: June 15, 2020**

Motion by Maloney, second by Bender, to approve previous meeting minutes from June 15, 2020.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

4. **Public Comments.**
None.

ACKNOWLEDGE WORK PRODUCT TRANSMITTALS.

5. **Preliminary June 2020 Budget Status – All Funds**

Trautman gave an overview of the June report. It is hard to compare 2019 to 2020 due to now recording the payment in lieu of taxes and depreciation beginning in 2020. We plan to switch the reports to focus more on actual versus budget, with less of a focus on prior year comparisons for next month.

The Finance Committee asked about the CARES grant and what funds we will be able to recoup. Trautman stated there are a couple of grants with different expenditure dates and we plan to look at those grants within the next month. The CARES grant funds must be claimed by the end of October so the fall election will not be covered. The election specific grant would allow us to claim some of the fall election costs.

Motion by Maloney, second by Simmons, to acknowledge the June Budget Status report.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

EDUCATIONAL PRESENTATIONS & REPORTS.

None.

POLICY ISSUES – DISCUSSIONS/RECOMMENDATIONS.

6. 2020-2022 Audit RFP Discussion and Recommendation

Trautman gave an overview of the RFP.

Motion by Bender, second by Simmons, to recommend sending out audit RFPs for a three-year period.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

7. 2020 Budget Amendments for Merit Increases

Trautman gave an overview of the requested budget amendment.

Motion by Maloney, second by Bender, to recommend Village Board approval of budget amendments.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

8. Discussion and Recommendation on the 2020 CIP plan update

Trautman gave an overview of the 2020 CIP plan update.

Bender questioned if the curb repairs could be funded with TIF monies. Trautman stated that is an option.

Donner added that proceeds from sale of current property has not been factored in for the current CIP. Bender stated those funds could also be used to fund other capital items that were not planned for.

Motion by Maloney, second by Bender, to recommend the Village Board direct staff to utilize a combination of Options 1 and 2 to maintain the tax levy rate as originally identified in Scenario C and not exceed the overall 2020-2024 CIP Expense of \$30.3 Million.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

RESOLUTIONS/ORDINANCES.

None.

FUTURE ITEMS.

9. Next meeting date(s):

- August 17, 2020 @ 4:30 p.m. Regular Committee Meeting
- Sept. 21, 2020 @ 4:30 p.m. Regular Committee Meeting

10. Topics for future meetings.

- a) Updated Policy Manual

11. Remarks from staff.

Trautman stated that if anyone has requested agenda items to let us know. Simmons asked if Trautman had found a place to reinvest the Village's cash. Trautman stated she had not yet but asked for recommendations. Trautman was contacted by PMA with an interest rate of 0.5%. The committee discussed CoVantage potentially having a better rate.

Trautman stated SAFER sent out RFPs for financial support. The plan is for the Town of Rib Mountain and the Village to work together to submit a proposal. Trautman asked if there were thoughts from the committee. Maloney suggested a \$10,000 fee for each municipality. Maloney stated there is leeringness to having the data on the Village's server. Trautman emphasized that SAFER has always been and will continue to be on a separate set of books.

12. Remarks from Committee Members.

None.

13. Announcements.

None.

ADJOURNMENT OF FINANCE COMMITTEE

Meeting adjourned

Motion by Maloney, second by Simmons, to adjourn the Finance Committee meeting at 5:19 p.m.

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

<u>Member</u>	<u>Voting</u>
Bender, Robert	YES
Ermeling, Barb	YES
Maloney, Mark	YES
Simmons, Ryan	YES
Sukup, Carrie	---

Next meeting is scheduled for Monday, August 17.

Jenna Trittin, Recording Secretary

REQUEST FOR CONSIDERATION

Public Mtg/Date: Board of Trustees and Finance Committee, September 21, 2020

Description: August 2020 Budget Status Report – All Funds

From: Jessica Trautman, Finance Director

Question: Should the Board of Trustees acknowledge the August 2020 budget status report for all funds?

Background

The August 2020 budget status report for all funds is attached.

Attached Docs: August 2020 Budget Status Narrative
August 2020 Budget Status Report – All Funds

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: Finance Director recommends acknowledgement.

Recommended Language for Official Action

I move to acknowledge the August 2020 budget status report for all funds.

Additional action: None.

TO: Village Board and Finance Committee
FROM: Finance Department
SUBJECT: August 2020 Budget Status Narrative
DATE: September 15, 2020



Aug 2020 Budget Status Reports:

A few things to point out (66.7% of the year complete!):

- **General Fund Revenues to date:** 81.9% collected for 2020, compared to 78.6% collected for 2019.
 - **2020 Revenues = \$6,359,677; 2019 Revenues = \$5,999,298**
 - **Other taxes:** at 432% of budget due to not budgeting the full amount for the managed forest/forest crop land payment.
 - **Other state & federal aids:** at 125% of budget because we received slightly more than anticipated in fire dues, received the elections CARES subgrant of \$9,570, and received \$17,000 in video service provider aids – a new aid for 2020. The video service provider aid will offset lower cable franchise revenue due to a mandated fee reduction for 2020.
 - **License revenue:** at 57% of budget, which is similar to where it was in 2019; however, liquor license fees were reduced by 50% for 2020 and that adjustment is not reflected as of Aug.
 - **Park rental fees:** at 1% of budget and will likely end up at 0% of budget as almost all park rentals were cancelled and refunded for 2020.
 - **Municipal services:** Public works, and inspections munic. services are over 100% of budget due to more services being provided than anticipated when budgeted. General gov't munic. services is over budget due to a revised rental agreement with the Town of Weston.
 - **Interest income:** at 84% of budget. We are hoping to get to 100% of budget by year end, but interest rates are very low.
 - **Miscellaneous revenue:** at 119% of budget due to the property insurance premium refund being higher than anticipated.

- **General Fund Expenditures to date:** 69.8% is expended for 2020, compared to 66.5% in 2019.
 - **2020 Expenditures = \$5,420,986; 2019 Expenditures = \$5,075,894**
 - **Wages/Salaries:** Reflected through 8/23.
 - **Clerk/Elections:** Clerk is at 47% of budget and elections is at 271% of budget. The variance is mainly related to more wages/benefits being allocated to elections due to the Coronavirus and additional postage costs from the influx of requests for absentee ballots. The wage/benefit costs are offset by less wages/benefits allocated to other departments. The CARES subgrant for elections was received in August for \$9,570.
 - **SAFER:** The SAFER line includes payment 1 of 5 to resolve the deficit from prior years.
 - **Hard Materials Handling:** at 147% of budget. Materials were purchased to be used on capital projects later this year. Any materials used for capital projects will be allocated to those projects.
 - **Street Irrigation Maintenance:** at 8% of budget because we are utilizing less of our irrigation systems in 2020.

- **Special Revenue/Capital Project Funds:**

- **Capital Project Funds:** Staff is preparing for the 2020 borrowing. Once the 2020 borrowing is complete, budget adjustments will be brought to the Board.
- **Aquatic Center Fund:** The Aug report does not include wages and fees owed to the YMCA or the Village’s share of room tax funds that will be applied to cover any deficits. We are still waiting on the final numbers from the YMCA.
- **Room Tax Fund:** Q2 room tax payments came in quite a bit less than Q2 2019. We still have not received the Q2 payment from Baymont Inn (previously Weston Inn & Suites).

- **Water Utility Fund:**

Water Rev & Exp – Cur Year vs. Prior Year				
	Aug-20	Aug-19	Increase (Decrease)	% Change
Revenues	\$ 1,772,730	\$ 1,851,420	\$ (78,690)	-4.3%
Expenses	\$ 1,621,384	\$ 769,659	\$ 851,725	110.7%
Net Income	\$ 151,346	\$ 1,081,761	\$ (930,415)	-86.0%

- **Revenues:** Revenues are at 70.8% of budget vs. 72.8% in 2019. Most revenue lines are tracking similarly to 2019 and the percent collected is close to the percent of the year completed besides a few outliers.
- **Expenses:** Expenses are at 66.0% of budget compared to 32.6% of budget in 2019, which is very close to the percent of the year completed. Most of the increase in expenses versus 2019 is due to the monthly recording of the PILT and depreciation expense starting in 2020. Operations and maintenance expenses are running higher due to well rehabs, increased water testing costs, and water purchased from Rothschild.

- **Sewer Utility Fund:**

Sewer Rev & Exp – Cur Year vs. Prior Year				
	Aug-20	Aug-19	Increase (Decrease)	% Change
Revenues	\$ 1,638,994	\$ 1,780,690	\$ (141,696)	-8.0%
Expenses	\$ 1,369,549	\$ 1,117,327	\$ 252,222	22.6%
Net Income	\$ 269,445	\$ 663,363	\$ (393,918)	-59.4%

- **Revenues:** Revenues are at 66.5% of budget vs. 73.5% in 2019. Most of the decrease in revenue is from interest income decreasing because of lower interest rates in 2020.
- **Expenses:** Expenses are at 54.7% of budget vs. 46.8% in 2019. The expenses are primarily higher than 2019 due to monthly recording of the PILT and depreciation expense. Operations and maintenance expenses are lower in 2020 due to less repair costs so far. Administration expenses are running lower due to less engineering costs in 2020. Interest expense is running higher than budgeted due to the 2019A GO interest payment not being budgeted for.

- **Stormwater Utility Fund:**

Stormwater Rev & Exp – Cur Year vs. Prior Year				
	Aug-20	Aug-19	Increase (Decrease)	% Change
Revenues	\$ 426,865	\$ 429,936	\$ (3,071)	-0.7%
Expenses	\$ 420,068	\$ 195,601	\$ 224,467	114.8%
Net Income	\$ 6,797	\$ 234,335	\$ (227,538)	-97.1%

- **Revenues:** Revenues are at 65.7% of budget vs. 66.7% in 2019 and are close to percent of year completed.
- **Expenses:** Expenses are at 69.5% of budget vs. 32.8% in 2019. The increase over 2019 is due to the monthly recording of depreciation starting in 2020. Program management is running over budget due to a stormwater quality management plan update that was unbudgeted.



FINANCIAL STATEMENTS

August 31, 2020

- **GENERAL FUND**
 - Balance Sheet
 - Operating Budget Status Report
 - Statement of Revenues
 - Statement of Expenditures
 - Contingency Reserve Balance

- **DEBT SERVICE FUND**
 - Operating Budget Status Report - Debt Service Fund

- **SPECIAL REVENUE FUNDS**
 - Weston Aquatic Center Fund
 - Room Taxes Fund
 - Recycling Program Fund
 - TIF District #1 Fund
 - TIF District #2 Fund
 - Community Development Authority – TIF #1 Fund
 - Community Development Authority – TIF #2 Fund
 - Civic & Social Trust Funds
 - Park & Recreation Trust Funds

- **ENTERPRISE FUNDS**
 - Water Utility Fund
 - Sewer Utility Fund
 - Stormwater Utility Fund

- **CAPITAL PROJECTS FUNDS** – Capital Improvements Program
 - TIF District #1 Fund
 - Facilities Fund
 - Streets & Utilities Fund
 - Capital Equipment Fund
 - Public Safety Building Fund

VILLAGE OF WESTON
BALANCE SHEET
AUGUST 31, 2020

GENERAL FUND

ASSETS

10-00-11110-001-000	XPRESS DEPOSIT ACCOUNT	71.00
10-00-11310-021-000	INVESTMENT-LGIP #1	1,021,079.14
10-00-11312-011-000	INVEST-INTERCITY-MONEY MKT #60	(2,896,676.09)
10-00-11312-082-000	INTERCITY-MUNICIPAL COURT FINE	165,646.17
10-00-11312-094-000	INVEST-TAX ACCT-INTERCITY	358.43
10-00-11313-095-000	INVEST-TAX ACCT- INCREDIBLE	236,819.18
10-00-11314-091-021	INVEST- TAX ACCT-BMO HARRIS BK	138,410.61
10-00-11315-092-000	INVEST-TAX ACCT- ASSOCIATED	138,206.28
10-00-11316-084-000	INVEST-BROKAW CU-CD/REPO/OTHER	251,366.84
10-00-11316-093-000	INVEST-TAX ACCT- BROKAW CU	313,660.55
10-00-11318-097-000	INVEST-TAX ACCT - US BANK	80,440.65
10-00-11322-088-000	INVEST-TAX ACCT- PEOPLES	822,205.04
10-00-11323-084-000	INVEST-CLOVERBELT CU-CD/REPO/O	263,960.87
10-00-11323-099-000	INVEST-TAX ACCT-CLOVERBELT CU	279,110.69
10-00-11325-089-000	INVEST-TAX ACCT-COVANTAGE CU	1,093,222.76
10-00-11326-086-000	INVEST-TAX ACCT- ABBY BANK	80,757.12
10-00-11327-083-000	NICOLET BANK-MONEY MARKET	1,184.11
10-00-11327-084-000	INVEST-NICOLET BANK-CD/OTHER	272,750.00
10-00-11328-083-000	WISC-MONEY MARKET	283,329.70
10-00-11328-084-000	INVEST-WISC-CD/OTHER	495,700.00
10-00-11329-084-000	MORGAN STANLEY-CD/OTHER	199,092.39
10-00-11512-009-000	INTERCITY-SUNSHINE/SODA FUND	3,547.75
10-00-11512-017-000	RESTRICT INV- FLEX CHKING #116	5,703.22
10-00-11800-000-000	PETTY CASH-GENERAL FUND	300.00
10-00-11800-082-000	PETTY CASH-MUNICIPAL COURT FIN	200.00
10-00-12320-000-000	P/P PROP TAXES RECEIVABLE-DELI	8,459.74
10-00-13100-000-000	BILLED ACCTS RECEIVABLE-CUSTOM	9,148.32
10-00-13101-000-000	UNAPPLIED ACCOUNTS RECEIVABLE	645.05
10-00-13150-000-000	ACCTS RECEIVABLE-MUNICIPAL COU	352,234.17
10-00-13300-000-000	INTEREST RECEIVABLE	2,339.47
10-00-13610-000-000	UNBILLED ACCTS RECEIV-DPW DEVE	644.00
10-00-13611-000-000	UNBILLED ACCTS RECEIV-BILLABLE	(1,336.99)
10-00-13800-000-000	OTHER RECEIVABLES-MISCELLANEOU	2,000.00
10-00-13801-000-000	OTHER RECEIVABLES-MOBILE HOME	881.42
10-00-13802-000-000	OTHER RECEIVABLES-FROM EMPLOYE	119.90
10-00-14200-000-000	DUE FROM STATE OF WISCONSIN	1,104.55
10-00-14410-000-000	DUE FROM TOWN OF WESTON	1,003.13
10-00-14410-001-000	DUE FROM TOWN OF WESTON-PHONE	147.56
10-00-14420-000-000	DUE FROM CITY OF SCHOFIELD	25,706.58
10-00-14510-000-000	DUE FROM EVEREST METRO POLICE	10,994.59
10-00-14520-000-000	DUE FROM SAFER DISTRICT	522,092.48
10-00-15660-000-000	DUE FROM ENTERPRISE-WATER UTIL	465,398.91
10-00-15661-000-000	DUE FROM ENTERPRISE-SEWER UTIL	15,154.09
10-00-16110-000-000	INVENTORY-MATERIALS & SUPPLIES	5,268.22
	TOTAL ASSETS	<u>4,672,451.60</u>

LIABILITIES AND EQUITY

VILLAGE OF WESTON
BALANCE SHEET
AUGUST 31, 2020

GENERAL FUND

LIABILITIES

10-00-21000-000-000	ACCOUNTS PAYABLE-CLEARING ACCO		2,342.06
10-00-21111-000-000	VOUCHERS PAYABLE		17,625.14
10-00-21120-000-000	OCCUPANCY PERMITS		53,500.00
10-00-21530-000-000	EMPLOYEE HEALTH INS W/H PAYABL	(44,737.09)
10-00-21531-000-000	ETF LIFE INS WITHHOLDING PAYAB	(9.95)
10-00-21532-000-000	EYE CARE DEDUCTION PAYABLE		59.33
10-00-21540-000-000	WORKERS COMP PAYABLE		773.61
10-00-21561-000-000	AFLAC DEDUCTION PAYABLE		1,703.02
10-00-21562-000-000	FLEX UNREIMB MED DEDUCT PAYAB		10,176.62
10-00-21566-000-000	PREPAID LEGAL SERVICES		.03
10-00-21590-000-000	EAP PAYABLE		349.44
10-00-24330-000-000	DUE TO MARATHON COUNTY/DOG LIC		27.00
10-00-24425-000-000	DUE TO OTHER GOVTS-COURT FINES		12,284.44
10-00-26603-000-000	DEFERRED REV-MUNIC COURT FINES		291,259.73
			<hr/>
	TOTAL LIABILITIES		345,353.38

FUND EQUITY

10-00-34120-000-000	NONSPEND FUND BAL-INVENTORIES		3,715.77
10-00-34121-000-000	RESERVED FUND BAL-PREPAID ITEM		187,256.72
10-00-34130-000-000	NONSPEND FUND BAL-ADVANC/OTHER		651,407.27
10-00-34202-000-000	ASSIGN FUND BAL-ST LIGHT/BIRCH		19,572.00
10-00-34300-000-000	UNASSIGNED FUND BALANCE		2,526,452.18
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	938,694.28	<hr/>
	BALANCE - CURRENT DATE		938,694.28
			<hr/>
	TOTAL FUND EQUITY		4,327,098.22
			<hr/>
	TOTAL LIABILITIES AND EQUITY		4,672,451.60
			<hr/> <hr/>

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - General Fund only
August 31, 2020
***** 33.3% of Year Remaining *****

<u>APPROPRIATION AREA</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>	<u>Aug 2019</u>		
					<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT LEFT</u>
GENERAL FUND:							
General Government	\$1,159,711	\$785,464	\$374,247	32.3%	\$1,235,407	\$756,298	38.8%
Public Safety	3,794,609	3,142,130	652,479	17.2%	3,673,075	2,750,753	25.1%
Public Works	2,025,726	1,125,809	899,917	44.4%	2,010,312	1,177,172	41.4%
Human Services	15,000	5,707	9,293	62.0%	15,275	6,145	59.8%
Culture & Recreation	443,609	215,553	228,056	51.4%	431,578	245,639	43.1%
Community Development	220,668	138,948	81,720	37.0%	213,818	124,941	41.6%
Misc. Programs	20,000	5,711	14,289	71.4%	18,500	13,282	28.2%
Transfer to Other Funds	32,758	1,664	31,094	94.9%	32,758	1,664	94.9%
Contingency Reserve	55,934	-	55,934	100.0%	-	-	N/A
TOTAL APPROPRIATION	<u>\$7,768,015</u>	<u>\$5,420,986</u>	<u>\$2,347,029</u>	<u>30.2%</u>	<u>\$7,630,723</u>	<u>\$5,075,894</u>	<u>33.5%</u>
				↑			
REVENUES							
Property Taxes	\$4,837,344	\$4,837,346	\$ (2)	0.0%	\$4,598,123	\$4,598,400	0.0%
Other Taxes	629,140	384,006	245,134	39.0%	604,138	55,905	90.7%
State Shared Revenues	1,060,400	159,060	901,340	85.0%	1,044,878	159,132	84.8%
Other Grants & Aids	589,426	503,425	86,001	14.6%	661,314	531,303	19.7%
Interest Income	55,000	46,313	8,687	15.8%	75,000	103,550	-38.1%
Munic. Services-Town/All Other	77,150	82,676	(5,526)	-7.2%	79,600	74,829	6.0%
Applied Fund Balance/Reserve	-	-	-	N/A	46,000	46,000	0.0%
All Other Revenue	519,555	346,851	172,704	33.2%	521,670	430,179	17.5%
TOTAL RESOURCES	<u>\$7,768,015</u>	<u>\$6,359,677</u>	<u>\$1,408,338</u>	<u>18.1%</u>	<u>\$7,630,723</u>	<u>\$5,999,298</u>	<u>21.4%</u>
				↑			

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20		3,388,404
Revenues Over (Under) Expenditures		938,691
Less: Applied Fund Balance		-
Fund Balance, 8/31/2020	8/31/2020	4,327,095

VILLAGE OF WESTON
STATEMENT OF REVENUES
August 31, 2020
(66.7% 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	4,837,346	100%	4,837,344	(2)	0%
Pmt. In Lieu of Taxes-Water Utility	316,400	65%	485,000	168,600	35%
Pmt. In Lieu of Taxes-Rothschild	16,975	18%	94,000	77,025	82%
Mobile Home Fees	43,188	90%	48,000	4,812	10%
Other Taxes	7,443	348%	2,140	(5,303)	-248%
Special Assessments	4,700	85%	5,500	800	15%
State Shared Revenues	159,060	15%	1,060,400	901,340	85%
Transportation Aids	363,354	75%	485,129	121,775	25%
Other State & Federal Aids	140,071	134%	104,297	(35,774)	-34%
License Revenue	135,592	57%	237,705	102,113	43%
Permits Revenue	105,182	77%	136,000	30,818	23%
Fines/Forfeitures/Penalties	57,600	59%	97,200	39,600	41%
Ambulance Fees	128	64%	200	72	36%
Street & Highway Revenue	2,177	73%	3,000	823	27%
Misc. Other Fees	2,266	197%	1,150	(1,116)	-97%
Econ Dev Pub Fees	-	0%	50	50	100%
Park Rental Fees/Park Maint. Fees	77	1%	5,850	5,773	99%
Munic. Services-General Gov't	3,900	124%	3,150	(750)	-24%
Munic. Services-Public Safety	24,581	70%	35,000	10,419	30%
Munic. Services-Public Works	39,668	113%	35,000	(4,668)	-13%
Munic. Services-Inspections	14,527	363%	4,000	(10,527)	-263%
Interest Income	46,313	84%	55,000	8,687	16%
Sales of Village Property	132	26%	500	368	74%
Contributions - All Other	350	N/A	-	(350)	N/A
Miscellaneous Revenue	38,647	119%	32,400	(6,247)	-19%
TOTAL	<u>\$6,359,677</u>	<u>81.9%</u>	<u>\$7,768,015</u>	<u>\$1,408,338</u>	<u>18.1%</u>

**VILLAGE OF WESTON
STATEMENT OF EXPENDITURES**

**August 31, 2020
(66.7% Y-T-D completed)**

<u>ACCOUNT DESCRIPTION</u>	<u>Y-T-D ACTUAL</u>	<u>Y-T-D % EXP.</u>	<u>ADJUSTED BUDGET</u>	<u>REMAINING BALANCE</u>	<u>BUDGET % LEFT</u>
GENERAL FUND					
Village Board Trustees	20,388	51%	39,894	19,506	49%
Village Municipality Dues	2,688	45%	6,000	3,312	55%
Personnel Committee	-	0%	1,567	1,567	100%
Board of Review	100	25%	400	300	75%
Municipal Court	41,811	75%	55,747	13,936	25%
Village Attorney	20,612	59%	35,000	14,388	41%
Administrator	43,139	58%	74,939	31,800	42%
Clerk	150,579	47%	321,700	171,121	53%
Personnel	1,242	11%	11,750	10,508	89%
Elections	108,959	271%	40,237	(68,722)	-171%
Data Processing/Central Services	115,298	77%	149,815	34,517	23%
Information Technology	40,676	65%	62,735	22,059	35%
Finance/Audit & Budgeting/Tax Collection	114,483	63%	181,317	66,834	37%
Village Assessor	27,349	81%	33,963	6,614	19%
Finance Committee	-	0%	1,597	1,597	100%
Risk Management/Insurance	65,707	76%	86,400	20,693	24%
Municipal Building/Misc. Gen'l Gov't.	29,994	55%	54,650	24,656	45%
Illegal Taxes/Tax Refunds/Bad Debt	2,439	122%	2,000	(439)	-22%
Everest Metro Police Dept.	2,044,288	75%	2,710,946	666,658	25%
Safety Building Maintenance	2,770	92%	3,000	230	8%
Other Public Safety	910	36%	2,550	1,640	64%
SAFER	967,880	112%	862,625	(105,255)	-12%
Building Inspections	126,282	59%	215,488	89,206	41%
Director of Public Works	10,031	68%	14,685	4,654	32%
Deputy Director of Public Works	16,637	55%	30,000	13,363	45%
Street Operations - Village	634,004	54%	1,177,819	543,815	46%
Traffic Control	31,753	98%	32,500	747	2%
Winter Street Maintenance - Village	271,118	56%	485,980	214,862	44%
Hard Materials Handling	48,766	147%	33,064	(15,702)	-47%
Street Irrigation Maintenance	5,536	15%	38,168	32,632	85%
Street Operations - Town	3,223	56%	5,733	2,510	44%
Winter Street Maintenance - Town	6,667	54%	12,277	5,610	46%
Street Lighting	98,074	50%	195,000	96,926	50%
Public Works/Utilities Committee	-	0%	500	500	100%
Human Services	5,707	38%	15,000	9,293	62%
Parks-Administration	154,776	58%	265,169	110,393	42%
Parks-Grounds Maintenance	37,350	27%	137,143	99,793	73%
Parks - Mowing	19,579	60%	32,531	12,952	40%
Parks-Ice Rinks	3,740	50%	7,410	3,670	50%
Park & Recreation Committee	108	8%	1,356	1,248	92%
Community Development	127,600	65%	196,167	68,567	35%
Planning Commission	2,432	35%	7,013	4,581	65%
Board of Appeals	80	3%	2,387	2,307	97%
Extra Limits/Smart Growth/Land Use	8,836	59%	15,101	6,265	41%
Newsletter	5,711	29%	20,000	14,289	71%
Interfund Transfers - Refuse/Recycling	-	0%	29,430	29,430	100%
Interfund Transfers - Debt Service	1,664	50%	3,328	1,664	50%
Contingency Reserve	-	0%	55,934	55,934	100%
TOTAL - General Fund	<u>\$5,420,986</u>	<u>69.8%</u>	<u>\$7,768,015</u>	<u>\$2,347,029</u>	<u>30.2%</u>

VILLAGE OF WESTON
Contingency Reserve - General Fund
8/31/2020

	<u>Salaries/ Wages</u>	<u>Misc. Exps.</u>	<u>TOTAL</u>
Original Budget	\$25,000	\$45,318	\$70,318
Budget Adjustment	(14,384)	-	(14,384)
FINAL Adjusted Budget	<u>\$10,616</u>	<u>\$45,318</u>	<u>\$55,934</u>

VILLAGE OF WESTON

Debt Service Fund

8/31/2020

	2020 YTD ACTUAL	2020 ANNUAL BUDGET
Fund Balance, January 1	\$ 132,848	
<u>REVENUES</u>		
Property Tax Levy	\$ 1,250,000	\$ 1,250,000
Special Assessments	32,205	24,765
Interest Income	2,612	2,454
Transfer from General Fund	1,664	3,328
Transfer from Recycling Fund	56,103	65,353
Transfer from TIF #1 Fund	2,072,984	2,585,988
Transfer from CDA Fund - TIF #1	198,424	1,541,848
Transfer from CDA Fund - TIF #2	21,093	247,185
Transfer from Capital Equipment Fund	115,210	115,210
Transfer from Water	4,767	6,431
Transfer from Sewer	4,767	6,431
Transfer from Stormwater	1,664	3,328
TOTAL REVENUES	<u>\$3,761,493</u>	<u>\$5,852,321</u>
<u>EXPENDITURES</u>		
Principal Payments	\$ 2,975,951	\$5,158,476
Interest Payments	482,602	801,340
TOTAL EXPENDITURES	<u>\$3,458,553</u>	<u>\$5,959,816</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$302,940</u>	<u>(\$107,495)</u>
Fund Balance, 8/31/2020	<u><u>\$435,788</u></u>	

VILLAGE OF WESTON
Weston Aquatic Center Fund
8/31/2020

(**66.7% Year Completed **)

	2020	2020	2019	2019
	YTD	BUDGET	YTD	BUDGET
	ACTUAL	BUDGET	ACTUAL	BUDGET
Balance, January 1	<u>\$ 76,288</u>		<u>\$ 58,101</u>	
<u>REVENUES</u>				
Taxes	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
Daily Fees	24,356	89,000	90,350	89,000
Season Passes	-	21,700	24,160	21,700
Pool Rentals-Evening	237	3,100	3,710	3,100
Birthday Party Packs	-	1,250	1,889	1,250
Group Rate Discounts-Daily	-	2,000	3,075	2,000
Concessions	2,073	6,050	4,927	6,050
Locker Rentals	-	120	115	120
Special Events	-	1,000	948	1,000
Swimming Lessons	-	2,900	3,601	2,900
Total Swimming Fees	<u>26,666</u>	<u>127,120</u>	<u>132,775</u>	<u>127,120</u>
Interest Income	247	65	606	65
Miscellaneous	2,205	1,200	1,621	1,200
Transfer from other funds	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
TOTAL REVENUES	<u>\$ 69,118</u>	<u>\$ 208,385</u>	<u>\$ 175,002</u>	<u>\$ 208,385</u>
	33.17%		83.98%	
<u>EXPENSES</u>				
Wages/Fringe Benefits	\$ -	121,707	\$ 111,403	119,259
Utilities	5,439	38,750	19,362	38,750
Contracted Services/Repairs	34,237	37,600	31,916	37,250
Supplies & Materials	11,830	21,575	15,831	21,575
Capital Outlay-Computer Software	<u>2,200</u>	<u>2,400</u>	<u>2,260</u>	<u>2,200</u>
TOTAL EXPENSES	<u>\$ 53,706</u>	<u>\$ 222,032</u>	<u>\$ 180,772</u>	<u>\$ 219,034</u>
	24.19%		82.53%	
NET INCOME (LOSS)	<u>\$ 15,412</u>	<u>\$ (13,647)</u>	<u>\$ (5,770)</u>	<u>\$ (10,649)</u>
Balance, 8/31/2020	<u><u>\$ 91,700</u></u>		<u><u>\$ 52,331</u></u>	

FINANCE

VILLAGE OF WESTON

Room Taxes Fund

8/31/2020

	2020 YTD Actual	2020 Annual Budget
Fund Balance, 1/1/20	\$ 106,969	
Revenues		
Room Taxes Revenue	\$ 131,151	\$ 409,017
	<u>131,151</u>	<u>409,017</u>
Expenditures		
Payment to Wausau Visitor's Convention Bureau	\$ 67,962	\$ 285,622
Legal Services	\$ 648	\$ -
Other Economic Development	-	107,657
Transfer to Capital Improvement Fund	-	82,705
Transfer to Aquatic Center Fund (Repairs/Capital Equipment)	-	40,000
	<u>68,610</u>	<u>515,984</u>
Revenues over (under) Expenditures	<u>62,541</u>	<u>(106,967)</u>
Fund Balance, 8/31/2020	<u>\$ 169,510</u>	

HOTEL-MOTEL ROOM TAX COLLECTIONS:

	2020 Room Receipts	2020 8% Room Tax Collections	Distribution of Collections	
			Convention Bureau	Village of Weston
Weston Inn & Suites**	\$ 112,868	\$ 9,029	\$ 6,321	\$ 2,708
AmericInn & Suites	347,457	27,797	19,458	8,339
Air BNB	2,457	197	138	59
Expedia *	89,326	7,146	5,002	2,144
Fairfield Inn	494,750	39,580	27,706	11,874
Holiday Inn Express	647,569	51,806	36,264	15,542
Less amount held for Committee pay				
TOTALS	<u>\$ 1,694,427</u>	<u>\$ 135,554</u>	<u>\$ 94,889</u>	<u>\$ 40,665</u>

* Q1 Expedia funds went directly to CVB and CVB distributed; CVB portion was \$4,403

** Did not receive Q2 as of 8/31

*** Q2 payment not made to CVB as of 8/31/20

FINANCE

9/14/2020

VILLAGE OF WESTON
Refuse/Recycling Program Fund
8/31/2020

	<u>Refuse</u>	<u>Recycling</u>	<u>Landfill</u>	<u>Total 2020 Actual</u>	<u>2020 Annual Budget</u>
Fund Balance, 1/1/20	\$ 5,872	\$ 27,594	\$ -	\$ 33,466	
Revenues					
Recycling Grant	\$ -	\$ 78,650	\$ -	\$ 78,650	\$ 78,735
Garbage Fees/Sticker sales - Village	414,321	-	-	414,321	413,961
Recycling Collection Fees - Village	-	362,837	-	362,837	362,622
Garbage Fees - Town	21,538	-	-	21,538	21,627
Recycling Collection Fees/Bin Sales - Town	-	18,876	-	18,876	18,954
Landfill - Town	-	-	3,000	3,000	3,000
Miscellaneous	128	112	-	240	500
Transfer from General Fund	-	-	-	-	29,430
Total Revenues	<u>\$ 435,987</u>	<u>\$ 460,475</u>	<u>\$ 3,000</u>	<u>\$ 899,462</u>	<u>\$ 928,829</u>
Expenditures					
Garbage	\$ 187,280	\$ -	\$ -	\$ 187,280	\$ 448,104
Landfill	-	-	14,896	14,896	30,925
Recycling - Curbside/Village	-	72,259	-	72,259	275,085
Recycling/Compost/StumpDump	-	20,988	-	20,988	48,079
Recycling - Curbside/Town	-	181	-	181	-
Recycling - Program Administration	-	9,037	-	9,037	36,735
Recycling - Educational Programs	-	7,086	-	7,086	15,200
Transfers to Debt Serve (Capital Leases)	-	56,103	-	56,103	65,353
Total Expenditures	<u>\$ 187,280</u>	<u>\$ 165,654</u>	<u>\$ 14,896</u>	<u>\$ 367,830</u>	<u>\$ 919,481</u>
Revenues over(under) Expenditures	<u>\$ 248,707</u>	<u>\$ 294,821</u>	<u>\$ (11,896)</u>	<u>\$ 531,632</u>	
Fund Balance, 8/31/2020	<u>\$ 254,579</u>	<u>\$ 322,415</u>	<u>(11,896)</u>	<u>\$ 565,098</u>	

Finance

9/14/2020

VILLAGE OF WESTON
Special Revenue Funds - TIF #1
8/31/2020

	2020 Actual	2020 Annual Budget
Fund Balance, 1/1/20	\$ 3,863,200	
<u>REVENUES</u>		
Property Tax Increments	\$ 5,653,766	\$ 5,400,000
Computer Exemption State Aids	30,190	30,190
Build America Bond Rebates	-	23,450
Personal Property Tax Aid	114,060	-
Investment Income	23,862	1,000
Transfer from CDA - TIF #1	-	20,394
	5,821,878	5,475,034
<u>EXPENDITURES</u>		
Administration Expenses	\$ 144,696	\$ 296,271
Rents/Leases-TIF Land	198,424	1,541,848
LOC Repayments to Developers	-	150,000
Transfer to Debt Service Fund	2,072,984	2,585,988
Transfer to Cap Proj-TIF #1	-	127,425
	2,416,104	4,701,532
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	3,405,774	773,502
Fund Balance, 8/31/2020	\$ 7,268,974	\$ 773,502

FINANCE
9/14/2020

VILLAGE OF WESTON
Special Revenue Funds - TIF #2
8/31/2020

	2020 Actual	2020 Annual Budget
Fund Balance, 1/1/20	\$ 92,043	
<u>REVENUES</u>		
Property Tax Increments	\$ 483,918	\$ 430,000
Computer Exemption State Aids	11,944	11,944
Personal Property Tax Aid	12,160	-
Investment Income	1,393	1,000
	<u>509,415</u>	<u>442,944</u>
<u>EXPENDITURES</u>		
Administration Expenses	\$ 24,721	\$ 103,084
Rents/Leases-TIF Land	21,093	247,185
Transfer to CDA - TIF #2	-	431
	<u>45,814</u>	<u>350,700</u>
<u>NET REVENUES OVER (UNDER)</u>		
	<u>463,601</u>	<u>92,244</u>
Fund Balance, 8/31/2020	<u>\$ 555,644</u>	<u>\$ 92,244</u>

FINANCE
9/14/2020

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #1
8/31/2020

	2020 Actual	2020 Annual Budget
Fund Balance, 1/1/20	\$ 1,665,667	
<u>REVENUES</u>		
Investment Income	\$ 25,143	\$ 25,000
Market Adj	25,545	-
Rents/Leases-TIF Land	198,424	1,541,848
	249,112	1,566,848
<u>EXPENDITURES</u>		
Administration Expenses	\$ 1,735	\$ 3,256
Fiscal Charges	-	1,350
Transfer to TIF Spec Revenue	-	20,394
Transfer to Debt Service Fund	198,424	1,541,848
	200,159	1,566,848
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	48,953	-
Fund Balance, 8/31/2020	\$ 1,714,620	\$ -

FINANCE
9/14/2020

VILLAGE OF WESTON
Special Revenue Funds - CDA TIF #2
8/31/2020

	<u>2020 Actual</u>	<u>2020 Annual Budget</u>
Fund Balance, 1/1/20	\$ 256,191	
 <u>REVENUES</u>		
Investment Income	\$ 1,206	\$ 3,000
Rents/Leases-TIF Land	21,093	247,185
Transfer from TIF 2	-	431
	<u>22,299</u>	<u>250,616</u>
 <u>EXPENDITURES</u>		
Administration Expenses	\$ 878	\$ 2,381
Fiscal Charges	625	1,050
Transfer to Debt Service Fund	21,093	247,185
	<u>22,596</u>	<u>250,616</u>
<u>NET REVENUES OVER (UNDER)</u>		
<u>EXPENDITURES</u>	<u>(297)</u>	<u>-</u>
Fund Balance, 8/31/2020	<u><u>\$ 255,894</u></u>	<u><u>\$ -</u></u>

FINANCE
9/14/2020

VILLAGE OF WESTON
Civic and Social - Special Revenue Funds
8/31/2020

	Weston Centennial (Scholarships)	Farmers Market	Total 2020 Actual	2020 Budget
Fund Balance, 1/1/20	\$ 5,736	\$ 9,636	\$ 15,372	
REVENUES				
Farmers Market License	-	5,730	5,730	5,800
Interest on Investments	-	50	50	50
Contributions-Farmer's Market	-	-	-	-
Miscellaneous	-	3,345	3,345	2,000
	-	9,126	9,126	7,850
EXPENDITURES				
Farmers Market	-	4,737	4,737	7,106
	-	4,737	4,737	7,106
NET REVENUES OVER (UNDER) EXPENDITURES				
	-	4,389	4,389	744
Fund Balance, 8/31/2020	\$ 5,736	\$ 14,025	\$ 19,761	

VILLAGE OF WESTON
Park & Recreation - Special Revenue Funds
8/31/2020

	Parkland Dedication Fees	Park/Rec. Donations	Kennedy Park Memorial	E.C. Trail/ Fun Run/Walk Donations	Dog Park Donations	Total 2020 Actual	2020 Budget
Fund Balance, 1/1/20	\$ 10,881	\$ 11,028	\$ 2,000	\$ 1,053	\$ 685	\$ 25,647	
REVENUES							
Parkland Dedication Fees	8,788	-	-	-	-	8,788	-
Donations - Park	-	50	-	-	-	50	-
Donations - Dog Park	-	-	-	-	11	11	150
Interest on Investments	-	171	-	-	-	171	300
	8,788	221	-	-	11	9,020	450
EXPENDITURES							
Dog Park Maintenance Expenses	-	-	-	-	290	290	500
	-	-	-	-	290	290	500
NET REVENUES OVER (UNDER) EXPS.							
	8,788	221	-	-	(279)	8,730	(50)
Fund Balance, 8/31/2020	\$ 19,669	\$ 11,249	\$ 2,000	\$ 1,053	\$ 406	\$ 34,377	

VILLAGE OF WESTON
Enterprise Fund - Water Utility
8/31/2020
(* 66.7% Year Completed ***)**

	2020			2019		
	YTD ACTUAL	ANNUAL BUDGET	%	YTD ACTUAL	ANNUAL BUDGET	%
			completed			completed
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 665,407	\$ 1,000,000		\$ 601,324	\$ 960,498	
Commercial	173,208	260,000		168,436	265,000	
Industrial	324,728	390,000		326,498	450,000	
Public Authority	23,869	65,000		30,203	78,000	
Multi-Family	129,699	190,000		126,508	190,000	
Other	4,279	2,000		5,644	2,000	
Private Fire Protection	28,682	46,000		28,559	46,000	
Public Fire Protection	313,926	467,210		310,921	467,210	
Subtotal Sales	1,663,798	\$ 2,420,210		1,598,093	\$ 2,458,708	
Interest Income	62,267	50,000		91,356	50,000	
Interest Market Adj	34,210	-		145,316	-	
Misc. Other Revenue	12,455	34,500		16,655	34,500	
SUBTOTAL REVENUES	1,772,730	2,504,710		1,851,420	2,543,208	
Capital Contributions	-	-		-	-	
TOTAL REVENUES	\$ 1,772,730	\$ 2,504,710		\$ 1,851,420	\$ 2,543,208	
EXPENSES						
Operations & Maintenance	\$ 527,761	\$ 734,583		\$ 410,480	\$ 681,181	
Administration	313,113	579,510		314,862	534,738	
Payment in Lieu of Taxes	310,000	465,000		-	465,000	
Depreciation	400,000	600,000		-	600,000	
Interest/Fiscal Agent Exps.	65,743	72,375		37,551	72,475	
Amortization Expense	-	-		-	-	
	1,616,617	2,451,468		762,893	2,353,394	
Interfund Transfers Out	4,767	6,431		6,766	6,431	
TOTAL EXPENSES	\$ 1,621,384	\$ 2,457,899		\$ 769,659	\$ 2,359,825	
NET INCOME	\$ 151,346	\$ 46,811		\$ 1,081,761	\$ 183,383	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME	\$ 151,346	\$ 46,811		\$ 1,081,761	\$ 183,383	
<i>(per budget basis)</i>						

FINANCE
9/14/2020

VILLAGE OF WESTON
Enterprise Fund - Sewer Utility
8/31/2020
(66.7% Year Completed **)**

	2020			2019		
	YTD ACTUAL	ANNUAL BUDGET	% completed	YTD ACTUAL	ANNUAL BUDGET	% completed
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 866,736	\$ 1,440,000	60.19%	\$ 830,822	\$ 1,320,000	62.94%
Commercial	481,222	700,000	68.75%	488,283	720,000	67.82%
Industrial	123,727	175,000	70.70%	119,637	220,000	54.38%
Public Authority	38,804	62,000	62.59%	46,699	62,000	75.32%
Other	-	150	0.00%	-	150	0.00%
Subtotal Sales	<u>\$ 1,510,489</u>	<u>\$ 2,377,150</u>	<u>63.54%</u>	<u>\$ 1,485,441</u>	<u>\$ 2,322,150</u>	<u>63.97%</u>
Hook-up Fees	11,605	25,000	46.42%	16,570	25,000	66.28%
Interest Income	111,769	50,600	220.89%	269,042	50,600	531.70%
Misc. Other Revenue	4,406	8,900	49.51%	8,187	8,900	91.99%
SUBTOTAL REVENUES	<u>1,638,269</u>	<u>2,461,650</u>	<u>66.55%</u>	<u>1,779,240</u>	<u>2,406,650</u>	<u>73.93%</u>
Capital Contributions	<u>725</u>	<u>2,000</u>	<u>36.25%</u>	<u>1,450</u>	<u>15,000</u>	<u>9.67%</u>
TOTAL REVENUES	<u><u>\$ 1,638,994</u></u>	<u><u>\$ 2,463,650</u></u>	<u><u>66.53%</u></u>	<u><u>\$ 1,780,690</u></u>	<u><u>\$ 2,421,650</u></u>	<u><u>73.53%</u></u>
EXPENSES						
Operations & Maintenance	\$ 169,143	\$ 509,297	33.21%	\$ 210,793	\$ 437,216	48.21%
Administration	185,546	328,253	56.53%	213,374	340,820	62.61%
Payment in Lieu of Taxes	6,400	9,600	66.67%	-	9,600	0.00%
Rib Mt. Sewer Dist.-Services	432,633	773,200	55.95%	554,136	702,000	78.94%
Rib Mt. Sewer Dist.-Debt Serv.	62,858	106,274	0.00%	97,198	125,000	0.00%
Depreciation	451,336	712,000	63.39%	-	712,000	0.00%
Interest/Fiscal Agent Exps.	56,866	35,060	162.20%	35,060	35,060	100.00%
Amortization Expense	-	22,010	0.00%	-	22,010	0.00%
SUBTOTAL EXPENSES	<u>1,364,782</u>	<u>2,495,694</u>	<u>54.69%</u>	<u>1,110,561</u>	<u>2,383,706</u>	<u>46.59%</u>
Interfund Transfers Out	<u>4,767</u>	<u>6,431</u>	<u>74.13%</u>	<u>6,766</u>	<u>6,431</u>	<u>105.20%</u>
TOTAL EXPENSES	<u><u>\$ 1,369,549</u></u>	<u><u>\$ 2,502,125</u></u>	<u><u>54.74%</u></u>	<u><u>\$ 1,117,327</u></u>	<u><u>\$ 2,390,137</u></u>	<u><u>46.75%</u></u>
NET INCOME	<u><u>\$ 269,445</u></u>	<u><u>\$ (38,475)</u></u>		<u><u>\$ 663,363</u></u>	<u><u>\$ 31,513</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	<u>(725)</u>	<u>(2,000)</u>		<u>(1,450)</u>	<u>(15,000)</u>	
NET INCOME	<u><u>\$ 268,720</u></u>	<u><u>\$ (40,475)</u></u>		<u><u>\$ 661,913</u></u>	<u><u>\$ 16,513</u></u>	
<i>(per budget basis)</i>						

FINANCE
9/15/2020

VILLAGE OF WESTON
Enterprise Fund - Stormwater Utility
8/31/2020
(66.7% Year Completed **)**

	<u>2020</u>		%	<u>2019</u>		%
	<u>YTD</u> <u>ACTUAL</u>	<u>ANNUAL</u> <u>BUDGET</u>		<u>of year</u> <u>completed</u>	<u>YTD</u> <u>ACTUAL</u>	
REVENUES						
Metered/Unmetered Sales:						
Residential	\$ 141,394	\$ 220,000	64.27%	\$ 138,806	\$ 218,600	63.50%
Commercial	198,752	308,000	64.53%	199,360	305,000	65.36%
Industrial	44,104	69,000	63.92%	42,564	67,000	63.53%
Public Authority	26,706	38,200	69.91%	26,706	38,200	69.91%
Tax-Exempt Properties	5,529	7,900	69.99%	5,529	7,900	69.99%
Other	336	1,000	33.60%	1,308	1,000	130.80%
Subtotal Sales	<u>\$ 416,821</u>	<u>\$ 644,100</u>	64.71%	<u>\$ 414,273</u>	<u>\$ 637,700</u>	64.96%
Build America Bond Interest Rebate	-	-	N/A	591	500	118.20%
Drainage Fees	2,200	1,000	220.00%	1,900	1,000	190.00%
Interest Income	4,095	5,000	81.90%	13,172	5,000	263.44%
Misc. Other Revenue	3,749	-	N/A	-	-	N/A
SUBTOTAL REVENUES	<u>426,865</u>	<u>650,100</u>	65.66%	<u>429,936</u>	<u>644,200</u>	66.74%
Capital Contributions	-	-	N/A	-	-	N/A
TOTAL REVENUES	<u><u>\$ 426,865</u></u>	<u><u>\$ 650,100</u></u>	65.66%	<u><u>\$ 429,936</u></u>	<u><u>\$ 644,200</u></u>	66.74%
EXPENSES						
Program Management	\$ 37,711	\$ 24,918	151.34%	\$ 18,820	\$ 26,693	70.51%
DPW - Drainage Maintenance	95,223	139,592	68.22%	138,078	119,468	115.58%
DPW - Sweeping	16,391	20,120	81.47%	14,860	22,313	66.60%
Depreciation	246,664	370,000	66.67%	-	370,000	0.00%
Interest/Fiscal Agent Exps.	22,415	46,808	47.89%	22,179	53,933	41.12%
Interfund Transfers Out - General Fund	1,664	3,328	50.00%	1,664	3,328	50.00%
TOTAL EXPENSES	<u><u>\$ 420,068</u></u>	<u><u>\$ 604,766</u></u>	69.46%	<u><u>\$ 195,601</u></u>	<u><u>\$ 595,735</u></u>	32.83%
NET INCOME (LOSS)	<u><u>\$ 6,797</u></u>	<u><u>\$ 45,334</u></u>		<u><u>\$ 234,335</u></u>	<u><u>\$ 48,465</u></u>	
<i>(per GAAP/GASB basis)</i>						
Less: Add'l Capital Contribs.	-	-		-	-	
NET INCOME (LOSS)	<u><u>\$ 6,797</u></u>	<u><u>\$ 45,334</u></u>		<u><u>\$ 234,335</u></u>	<u><u>\$ 48,465</u></u>	
<i>(per budget basis)</i>						

FINANCE
9/15/2020

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - TIF 1 CIP FUND
8/31/2020
***** 66.7% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
TIF 1 CIP FUND:				
Administration	\$0	\$4,255	(\$4,255)	N/A
Business Park	88,900	5,639	83,261	93.7%
Business Park South	-	980	(980)	N/A
Transport Way Extension	-	837	(837)	N/A
Camp Phillips Centre	100,000	6,042	93,958	94.0%
Weston Avenue	100,000	13,208	86,792	86.8%
TOTAL EXPENDITURES	<u>\$288,900</u>	<u>\$30,961</u>	<u>\$257,939</u>	<u>89.3%</u>

REVENUES

Land Sales	\$0	\$107,600	(\$107,600)	N/A
Transfer In - TIF #1 Special Revenue Fund	\$127,425	\$0	\$127,425	100.0%
TOTAL RESOURCES	<u>\$127,425</u>	<u>\$107,600</u>	<u>\$19,825</u>	<u>15.6%</u>



Revenues Over (Under) Expenditures \$76,639

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20	-
Revenues Over (Under) Expenditures	76,639
Fund Balance, 8/31/2020	<u><u>76,639</u></u>

FINANCE
9/14/2020

**VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - FACILITIES CIP FUND**

8/31/2020

***** 66.7% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
FACILITIES CIP FUND:				
Weston Public Safety Bldg	\$210,035	\$51,214	\$158,821	75.6%
Aquatic Center	12,000	-	12,000	100.0%
Municipal Center Bldg	-	1,091,804	(1,091,804)	N/A
Various Parks/Playgrounds	10,000	-	10,000	100.0%
TOTAL EXPENDITURES	<u>\$232,035</u>	<u>\$1,143,018</u>	<u>(\$910,983)</u>	<u>N/A</u>



REVENUES

TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>N/A</u>
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Revenues Over (Under) Expenditures (\$1,143,018)

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20	-
Revenues Over (Under) Expenditures	(1,143,018)
Fund Balance, 8/31/2020	<u>(1,143,018)</u>

FINANCE

9/14/2020

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - STREETS CIP FUND
8/31/2020
***** 66.7% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
STREETS CIP FUND:				
Street Maintenance	\$100,000	\$238,720	(\$138,720)	-138.7%
Weston School Addition	-	35,850	(35,850)	N/A
Ryan St River Crossing	19,500	-	19,500	100.0%
Zinser Street	-	24,488	(24,488)	N/A
E/C River Launch	-	30,247	(30,247)	N/A
TOTAL EXPENDITURES	<u>\$119,500</u>	<u>\$329,305</u>	<u>(\$209,805)</u>	<u>N/A</u>



REVENUES

Interest Income	\$0	\$1,298	(\$1,298)	N/A
E/C River Launch Grant	-	34,622	(34,622)	N/A
TOTAL RESOURCES	<u>\$0</u>	<u>\$35,920</u>	<u>N/A</u>	<u>N/A</u>



Revenues Over (Under) Expenditures (\$293,385)

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20	-
Revenues Over (Under) Expenditures	(293,385)
Fund Balance, 8/31/2020	<u><u>(293,385)</u></u>

FINANCE
9/14/2020

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - CAPITAL EQUIPMENT CIP FUND
8/31/2020

***** 66.7% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
CAPITAL EQUIPMENT CIP FUND:				
Other Gen Govt Outlay	\$0	\$0	\$0	N/A
SAFER Capital Outlay	88,455	319,631	(231,176)	-261.3%
Highway Equipment	377,743	847,945	(470,202)	-124.5%
Parks Equipment	5,000	19,521	(14,521)	-290.4%
Transfers to Other Funds	115,210	115,210	0	0.0%
TOTAL EXPENDITURES	\$586,408	\$1,302,307	(\$715,899)	-122.1%



REVENUES

Property Taxes	\$93,326	\$93,326	\$0	0.0%
Equipment Rental Fees	110,000	-	110,000	100.0%
Sale of Village Property	-	90,168	(90,168)	N/A
Transfers from Other Funds	82,705	-	82,705	100.0%
TOTAL RESOURCES	\$286,031	\$183,494	\$102,537	35.8%



Revenues Over (Under) Expenditures (\$1,118,813)

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20	1,282,226
Revenues Over (Under) Expenditures	(1,118,813)
Fund Balance, 8/31/2020	163,413

FINANCE

9/14/2020

VILLAGE OF WESTON
OPERATING BUDGET STATUS REPORT - WESTON PUBLIC SAFETY BUILDING FUND
8/31/2020
***** 66.7% of Year Completed *****

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>REMAINING BALANCE</u>	<u>PERCENT LEFT</u>
SAFETY BUILDING CIP FUND:				
Weston Public Safety Building	\$0	\$32,465	-\$32,465	N/A
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$32,465</u>	<u>(\$32,465)</u>	<u>N/A</u>



REVENUES

TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
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Revenues Over (Under) Expenditures (32,465)

FUND BALANCE ANALYSIS

Fund Balance, 1/1/20	-
Revenues Over (Under) Expenditures	<u>(32,465)</u>
Fund Balance, 8/31/2020	<u>(32,465)</u>

FINANCE
9/14/2020

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE: Finance Committee/Board of Trustees, September 21, 2020

DESCRIPTION: 2021 Budget

FROM: Jessica Trautman, Finance Director

QUESTION: None

Background

Staff is working on the 2021 budget, we have very draft numbers available. Staff would like to talk about strategy and give the committee and board an idea what the future is looking like.

Attached Docs: Budget workpapers

Committee Action: None.

FISCAL IMPACT: Unknown

Recommendation: None

RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

Are there additional reference documents which have been attached to this report?

**VILLAGE OF WESTON
REVENUE SUMMARY
2021 OPERATING BUDGET - General Fund only**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 Y-T-D 9/30/2020</u>	<u>2020 ESTIMATE</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2021 BUDGET CHANGE</u>
Property Taxes	4,597,581	4,837,346	4,837,346	4,837,344	4,837,344	0
Other Taxes	653,489	384,006	646,170	629,140	626,140	(3,000)
Special Assessments	6,060	5,100	5,500	5,500	5,500	0
Intergovernmental Revenues	1,726,678	652,915	1,675,369	1,649,826	1,651,234	1,408
Licenses & Permits	382,904	249,860	332,785	373,705	342,695	(31,010)
Fines and Forfeitures	106,749	53,836	82,900	97,200	93,700	(3,500)
Public Charges for Services	30,015	4,767	5,895	10,250	11,050	800
Intergov't Charges for Services	123,817	81,429	94,050	77,150	81,150	4,000
Miscellaneous Revenue	221,090	85,616	80,075	87,400	56,400	(31,000)
Other Financing Sources	2,372	133	140	500	500	0
Applied Fund Balances	0	0	0	0	0	0
<i>TOTAL REVENUES</i>	<u>7,850,755</u>	<u>6,355,008</u>	<u>7,760,230</u>	<u>7,768,015</u>	<u>7,705,713</u>	<u>(62,302)</u>
				Percent Budget Change		-0.80%

VILLAGE OF WESTON
REVENUE SUMMARY - Changes from 2020 Budget to 2021 Budget
2021 OPERATING BUDGET - General Fund only

2020 OPERATING BUDGET REVENUES	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
		\$ 7,768,015	
<u>INCREASES in Revenues:</u>			
Property Taxes-General Fund only	\$ -		
Mobile Home Fees	2,000		
Cable Franchise Fees	17,000		replacement of revenue lost
Fire Insurance Tax	5,000		
Credit Card Fees	1,500		more people paying by credit card
Inergov - Inspections	4,000		increasing budget closer to actual
Miscellaneous Other	-		
Subtotal	<u>\$ 29,500</u>	\$ 29,500	
<u>DECREASES in Revenues:</u>			
Personal Property Aid	\$ (19,934)		Correction on a previous year error by state
Water Utility PILT	(5,000)		Value of the assests taxed is less because of the decrease in our assessment ratio
Interest Income	(31,000)		Decrease in rates
Licenses and Permits (includes Cable Franchine Fees)	(31,100)		Change in state law for Cable Franchise fees and less building
Misc Deductions	(4,768)		
Subtotal	<u>(91,802)</u>	(91,802)	
TOTAL CHANGE in Revenues	<u>\$ (62,302)</u>		
2021 OPERATING BUDGET REVENUES		<u>\$ 7,705,713</u>	assuming taxes unchanged
Percent Budget Change		-0.80%	

**VILLAGE OF WESTON
REVENUE DETAIL
2021 OPERATING BUDGET - General Fund only**

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 Y-T-D 9/30/2020	2020 ESTIMATE	2020 BUDGET	2021 BUDGET	2021 BUDGET CHANGE
<u>PROPERTY TAXES</u>						
Property Taxes-General Fund only	4,597,581	4,837,346	4,837,346	4,837,344	4,837,344	0
PROPERTY TAXES	4,597,581	4,837,346	4,837,346	4,837,344	4,837,344	0
<u>OTHER TAXES</u>						
<u>PAYMENTS IN LIEU OF TAXES</u>						
Water Utility	480,553	316,400	480,000	485,000	480,000	(5,000)
Utility Tax - Village of Rothschild	113,299	16,975	105,000	94,000	94,000	0
PAYMENTS IN LIEU OF TAXES	593,852	333,375	585,000	579,000	574,000	(5,000)
<u>OTHER TAXES</u>						
Mobile Home Fees	52,415	43,188	52,000	48,000	50,000	2,000
Forest Crop/Managed Forest Taxes	7,102	7,323	9,130	1,600	1,600	0
Sales Tax Retained	120	40	40	40	40	0
Interest & Penalties on Taxes	0	80	0	500	500	0
OTHER TAXES	59,637	50,631	61,170	50,140	52,140	2,000
OTHER TAXES	653,489	384,006	646,170	629,140	626,140	(3,000)
<u>SPECIAL ASSESSMENTS</u>						
Special Assessment Letters-Village	6,060	5,100	5,500	5,500	5,500	0
SPECIAL ASSESSMENTS	6,060	5,100	5,500	5,500	5,500	0
<u>INTERGOVERNMENTAL REVENUES</u>						
State Shared Revenues	1,061,045	159,060	1,060,400	1,060,400	1,060,400	0
Expenditure Restraint Program	0	0	0	0	0	0
Personal Property Aid	56,600	36,666	36,666	36,666	16,732	(19,934)
Fire Insurance Tax	49,530	50,876	50,876	45,000	50,000	5,000
Computer Exemption Aid	10,756	10,756	10,756	10,756	10,756	0
Video Service Aid	0	17,075	17,075	0	17,000	17,000
Public Safety - Other	0	0	0	0	0	0
Act 102 - EMS Grant	0	0	0	0	0	0
Transportation Aids	537,319	363,354	484,471	485,129	484,471	(658)
State Grants - Other Highway Aids	0	0	0	0	0	0
Severance/Yield Taxes - Forests	0	0	0	0	0	0
Forest Cropland/Mng. Forests	216	3,911	3,910	700	700	0
State - Pmt. Lieu of Taxes - 70.114	338	343	340	300	300	0
Environmental Impact Aids/Powerline	10,874	10,874	10,875	10,875	10,875	0
UWSP Intern	0	0	0	0	0	0
INTERGOV'T REVENUES	1,726,678	652,915	1,675,369	1,649,826	1,651,234	1,408
<u>LICENSES & PERMITS</u>						
Adult Oriented Business License	500	500	500	500	500	0
Bartender/Operator License	18,265	13,945	13,945	15,000	15,000	0
Cabaret License	0	0	0	0	0	0
Cable TV Franchise Fees	165,417	74,540	160,000	170,000	160,000	(10,000)
Cigarette License	1,400	1,300	1,300	1,200	1,200	0
Home Occupation License	0	0	0	25	0	(25)
Hotel/Motel Establishment License	600	750	750	600	600	0
Junk Yard/Salvage Yard License	900	900	900	900	900	0
Liquor & Malt Beverage License	26,831	23,418	13,600	25,000	25,000	0
Mobile Home Park License	960	960	960	960	960	0
Pawnbroker License	88	85	85	100	85	(15)
Pet Shop License	320	300	300	170	300	130
Secondhand Article/Jewelry Dealers	0	0	0	100	0	(100)
Sign Permits-Businesses	2,615	1,434	1,600	3,000	2,500	(500)
Telecom. Compliance Review License	0	0	0	0	0	0
Transient Merchants/Vendors License	120	300	300	200	150	(50)
Weights/Measures Farmrs Market	4,191	4,196	4,195	3,300	3,300	0

**VILLAGE OF WESTON
REVENUE DETAIL
2021 OPERATING BUDGET - General Fund only**

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 Y-T-D 9/30/2020	2020 ESTIMATE	2020 BUDGET	2021 BUDGET	2021 BUDGET CHANGE
<u>LICENSES & PERMITS (cont.)</u>						0
Cat Licenses	4,610	4,240	4,220	5,000	4,200	(800)
Dog Licenses	14,485	13,145	13,145	14,800	13,500	(1,300)
Dog Licenses - Fancier Permit	0	0	0	150	0	(150)
Building Permits-Commercial	72,559	32,056	35,000	0	50,000	50,000
Building Permits-Residential	65,219	64,426	66,000	0	50,000	50,000
Misc. Bldg. Permits - All Other	0	0	0	120,000	0	(120,000)
Misc. Bldg. Permits-Demolition	850	200	750	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Driveway	75	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Enclosed Porch	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Fence	50	125	125	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Garages	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Comm Occupancy	(10,000)	0	0	0	0 Moved to a liability	
Misc. Bldg. Permits-Home Occupancy	(11,000)	0	0	0	0 Moved to a liability	
Misc. Bldg. Permits-House Remodeling	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Moving	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Outbuildings	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Sprinklers	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Misc. Bldg. Permits-Yard Sheds	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Bldg./Inspect. Fees-CSM Review	750	670	700	1,500	800	(700)
Bldg./Inspect. Fees-Site Plan Review	4,370	2,900	3,500	3,500	3,500	0
Bldg./Inspect. Fees-Subdivision Review	0	0	0	0	0	0
Plumbing Inspection Permits	30	100	100	0	100	100
HVAC Permits	0	100	100	0	100	100
Electrical Permit	0	2,820	2,820	0	3,000	3,000
Electric Inspect. Fees-New Apts/Offices	0	0	0	0	0 Moved to Misc. Bldg Permt - All Other	
Electric Inspect. Fees-Service Changes	140	0	140	0	0	0
Electric Inspect. Fees-Minimum Permits	0	0	0	0	0	0
Zoning Permits/Fees- All Other	0	0	0	4,600	0	(4,600)
Zoning Permits/Fees-Conditional Use	0	0	0	0	0	0
Zoning Permits/Fees-Plan Commission	0	0	0	0	0	0
Zoning Permits/Fees-Street Vacation	500	0	0	0	0	0
Zoning Permits/Zoning Compliance	325	400	400	500	500	0
Zoning Permits/Fees-Permits	1,500	775	1,000	0	1,000	1,000
Zoning Permits/Fees-Zoning Pub Hearing	0	0	0	0	0	0
Zoning Permits/Fees-Comp Plan Hearing	3,750	1,500	2,250	500	1,000	500
Other Regul. Permits-Burning	0	0	0	0	0	0
Other Regul. Permits-Road Excavation	11,934	3,675	4,000	1,600	4,000	2,400
Other Regul. Permits-Special Events	550	100	100	500	500	0
Other Regul. Permits-Street Privileges	0	0	0	0	0	0
Other Regul. Weights/Measures	0	0	0	0	0	0
<u>LICENSES & PERMITS</u>	<u>382,904</u>	<u>249,860</u>	<u>332,785</u>	<u>373,705</u>	<u>342,695</u>	<u>(31,010)</u>
<u>FINES AND FORFEITURES</u>						
County Court Penalties & Costs	0	0	0	100	100	0
Municipal Court Penalties & Costs	103,159	51,293	80,000	91,000	90,000	(1,000)
Late Penalties/Dog Licenses	3,280	2,250	2,300	4,000	3,000	(1,000)
Late Penalties/All Other	310	(7)	100	100	100	0
Other Law/Ordinance Violations	0	300	500	2,000	500	(1,500)
<u>FINES AND FORFEITURES</u>	<u>106,749</u>	<u>53,836</u>	<u>82,900</u>	<u>97,200</u>	<u>93,700</u>	<u>(3,500)</u>

**VILLAGE OF WESTON
REVENUE DETAIL
2021 OPERATING BUDGET - General Fund only**

<u>ACCOUNT DESCRIPTION</u>	2019 <u>ACTUAL</u>	2020 Y-T-D 9/30/2020	2020 <u>ESTIMATE</u>	2020 <u>BUDGET</u>	2021 <u>BUDGET</u>	2021 <u>BUDGET CHANGE</u>
<u>PUBLIC CHARGES FOR SERVICES</u>						
<u>GENERAL GOV'T REVENUE</u>						
Assessor File Lookup Fees	0	0	0	0	0	0
Garnishment Fees	0	0	0	0	0	0
Credit Card Fees	1,267	2,315	3,000	1,000	2,500	1,500
Liquor & Malt Beverage Public. Fees	98	0	0	0	0	0
Miscellaneous Fees	5	30	50	50	50	0
News Paper Ads	0	0	0	0	0	0
NSF Check Fees	25	0	0	50	25	(25)
Sale of Copies - Materials/Books	18	2	0	50	25	(25)
Sale of Copies - OCE Copier	0	0	0	0	0	0
Sale of Copies - Voter Regis. Lists	0	0	0	0	0	0
Sale of Copies - Weston 150th Books	0	0	0	0	0	0
Gen Govt-Tax Bill Info/Escrow Companies	0	0	0	0	0	0
GENERAL GOV'T REVENUE	1,413	2,347	3,050	1,150	2,600	1,450
<u>PUBLIC SAFETY REVENUE</u>						
Ambulance/EMS Fees	654	128	150	200	150	(50)
PUBLIC SAFETY REVENUE	654	128	150	200	150	(50)
<u>PUBLIC WORKS REVENUE</u>						
DPW Equip. Rental Fees	918	0	0	750	750	0
Highway Signage Service	4,562	509	500	200	200	0
Other Street Maint. Service	2,682	327	330	1,000	1,000	0
Materials Sold - to Businesses	0	1,229	0	0	0	0
Materials Sold - to Individuals	340	0	0	250	150	(100)
Snow Removal Service	0	150	200	800	300	(500)
Grass & Weed Cutting	0	0	0	0	0	0
Lot Clean-up Services	0	0	0	0	0	0
PUBLIC WORKS REVENUE	8,502	2,215	1,030	3,000	2,400	(600)
<u>RENTAL OF VILLAGE PROPERTY</u>						
Park/Shelter Rentals-Kellyland	920	0	0	900	900	0
Park/Shelter Rentals-Kennedy Bldg.	1,099	140	0	700	700	0
Park/Shelter Rentals-Kennedy Shelter	855	(126)	0	800	800	0
Park/Shelter Rentals-Machmueller	1,325	(60)	0	1,100	1,100	0
Park/Shelter Rentals-Robinwood	180	0	180	200	200	0
Park/Shelter Rentals-Sandhill	180	0	180	200	200	0
Park/Shelter Rentals-Yellow Banks	1,280	(85)	1,195	1,000	1,000	0
RENTAL OF VILLAGE PROPERTY	5,839	(131)	1,555	4,900	4,900	0
<u>PARK & REC. REVENUE</u>						
Vending Machines - Parks	107	208	110	50	50	0
Coaches Clinic Fees	0	0	0	0	0	0
Parkland Field Maint. Fees	888	0	0	900	900	0
Landscaping Repair Services	7,366	0	0	0	0	0
Reimb Damages/Labor-Materials	5,246	0	0	0	0	0
PARK & REC. REVENUE	13,607	208	110	950	950	0
<u>ECONOMIC DEVELOPMENT REVENUE</u>						
Publication Fees	0	0	0	50	50	0
ECONOMIC DEVELOP. REVENUE	0	0	0	50	50	0
PUBLIC CHARGES FOR SERVICES	30,015	4,767	5,895	10,250	11,050	800

**VILLAGE OF WESTON
REVENUE DETAIL
2021 OPERATING BUDGET - General Fund only**

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 Y-T-D 9/30/2020	2020 ESTIMATE	2020 BUDGET	2021 BUDGET	2021 BUDGET CHANGE
<u>INTERGOV'T CHARGES FOR SERVICES</u>						
<u>General Government</u>						
Administration	1,088	0	0	0	0	0
Elections	0	0	0	0	0	0
All Other	0	0	0	50	50	0
Municipal Court	0	0	0	0	0	0
Rent	3,121	3,900	3,900	3,100	3,100	0
<u>Public Safety</u>						
Police Accounting - Everest Metro	35,000	23,333	35,000	35,000	35,000	0
Inspections	10,998	14,528	15,000	4,000	8,000	4,000
<u>Public Works</u>						
Streets - Town of Weston/Others	73,610	39,668	40,150	35,000	35,000	0
Traffic Signage - Other Municipalities	0	0	0	0	0	0
Streets - Marathon County	0	0	0	0	0	0
<u>INTERGOV'T CHARGES FOR SERVICES</u>	<u>123,817</u>	<u>81,429</u>	<u>94,050</u>	<u>77,150</u>	<u>81,150</u>	<u>4,000</u>
<u>MISCELLANEOUS REVENUE</u>						
<u>INTEREST INCOME</u>						
Interest on Investments - Earned	102,789	44,297	45,000	55,000	24,000	(31,000)
Interest on Invest. - Unearned Losses	39,328	2,322	0	0	0	0
Interest from TIF #1	0	0	0	0	0	0
Interest from TIF #2	0	0	0	0	0	0
<u>INTEREST INCOME</u>	<u>142,117</u>	<u>46,619</u>	<u>45,000</u>	<u>55,000</u>	<u>24,000</u>	<u>(31,000)</u>
<u>RENTS/LEASES</u>						
Rents/Leases-Billboard Signs	12,364	13,164	12,360	12,300	12,300	0
Rents/Leases-Cell Towers	21,528	15,631	12,775	18,000	18,000	0
<u>RENTS/LEASES</u>	<u>33,892</u>	<u>28,795</u>	<u>25,135</u>	<u>30,300</u>	<u>30,300</u>	<u>0</u>
<u>INSURANCE RECOVERIES</u>						
Ins. Recoveries-Highway Equipment	20,267	0	0	0	0	0
Ins. Recoveries-All Other Equipment	0	0	0	0	0	0
<u>INSURANCE RECOVERIES</u>	<u>20,267</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER REVENUE</u>						
Misc. Revenue-Unbudgeted	9,178	312	0	0	0	0
Misc. Revenue	85	(1)	50	100	100	0
Misc. Revenue - Unused Claims	3,292	0	0	0	0	0
Misc. Revenue Insurance Premium Refunds	12,259	9,541	9,540	2,000	2,000	0
Misc. Revenue-EBT Reimbursements	0	0	0	0	0	0
Misc. Revenue-ATM Commission Fees	0	0	0	0	0	0
<u>OTHER REVENUE</u>	<u>24,814</u>	<u>9,852</u>	<u>9,590</u>	<u>2,100</u>	<u>2,100</u>	<u>0</u>
<u>MISCELLANEOUS REVENUE</u>	<u>221,090</u>	<u>85,616</u>	<u>80,075</u>	<u>87,400</u>	<u>56,400</u>	<u>(31,000)</u>

**VILLAGE OF WESTON
REVENUE DETAIL
2021 OPERATING BUDGET - General Fund only**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 Y-T-D 9/30/2020</u>	<u>2020 ESTIMATE</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>	<u>2021 BUDGET CHANGE</u>
<u>OTHER FINANCING SOURCES</u>						
<u>SALE OF VILLAGE PROPERTY</u>						
Property Sales - Highway Equipment	0	0	0	0	0	0
Property Sales - All Other	2,372	133	140	500	500	0
SALE OF VILLAGE PROPERTY	2,372	133	140	500	500	0
OTHER FINANCING SOURCES	2,372	133	140	500	500	0
<u>APPLIED FUND BALANCES</u>						
<u>SPECIAL FINANCING</u>						
Applied Current Budget Balance:						
For Operations	0	0	0	0	0	
To CIP Funds - Capital Equipment						
To Refuse/Recycling Fund - Landfill						
Applied General Fund Balance	0	0	0	0	0	0
APPLIED FUND BALANCES	0	0	0	0	0	0
TOTAL REVENUES	7,850,755	6,355,008	7,760,230	7,768,015	7,705,713	(62,302)
				Percent Budget Change		-0.80%

	Levy Limit	2020
Prior Year actual Levy		6,220,669
(Plus) 2020 pptax aid		36,666
Subtotal		<u>6,257,335</u>
(Less) 2019 levy for GO debt		<u>(1,094,502)</u>
Adjusted levy		5,162,833
Net New construction 1.472%		
(Add) Allowable increase in the levy		75,997
(Less) 2021 personal proerty aid		(16,732)
Levy before debt service exemption		5,222,098
Debt Service Exemption		<u>1,180,000</u>
Current Year acutal allowable Levy		6,402,098
Add Tax Increment		1,803,194.34
LEVY		<u>8,205,292</u>
Assessed Value		1,162,319,700
Estimated rate		7.059411
Prior year rate		6.89
Change		0.169

	2020 Levy	2019 Levy	increase in
GF	5,018,772.00	4,837,344.00	181,428.00
WAC	40,000.00	40,000.00	
CIP	93,326.00	93,326.00	
DS	1,250,000.00	1,250,000.00	
	<u>6,402,098.00</u>	<u>6,220,670.00</u>	

cannot be higher

proposed levy increase	181,428.00
Budgeted other revenue (decrease) increase	<u>(62,000.00)</u>
amount avaiable for expenses increase	<u>119,428.00</u>

	Levy Limit	2021
Prior Year actual Levy		6,402,098
(Plus) 2020 pptax aid		<u>16,732</u>
Subtotal		<u>6,418,830</u>
(Less) 2019 levy for GO debt		<u>(1,180,000)</u>
Adjusted levy		<u>5,238,830</u>
Net New construction	1.200%	
(Add) Allowable increase in the levy		62,866
(Less) 2021 personal proerty aid		(36,666)
Levy before debt service exemption		5,265,030
Debt Service Exemption		<u>1,250,000</u>
Current Year acutal allowable Levy		6,515,030
Add Tax Increment		<u>1,813,120.27</u>
LEVY		<u>8,328,150</u>
Assessed Value		1,162,319,700
Estimated rate		7.165112
Prior year rate		7.07
Change		0.095

	2021 Levy	2020 Levy	increase in
GF	5,131,704.00	5,018,772.00	112,932.00
WAC	40,000.00	40,000.00	
CIP	93,326.00	93,326.00	
DS	<u>1,250,000.00</u>	<u>1,250,000.00</u>	
	<u>6,515,030.00</u>	<u>6,402,098.00</u>	

cannot be higher

proposed levy increase	112,932.00
Budgeted other revenue (decrease) increa	-
amount avaiailable for expenses increase	<u>112,932.00</u>

General Fund Only 2020 Budget Breakdown By Category

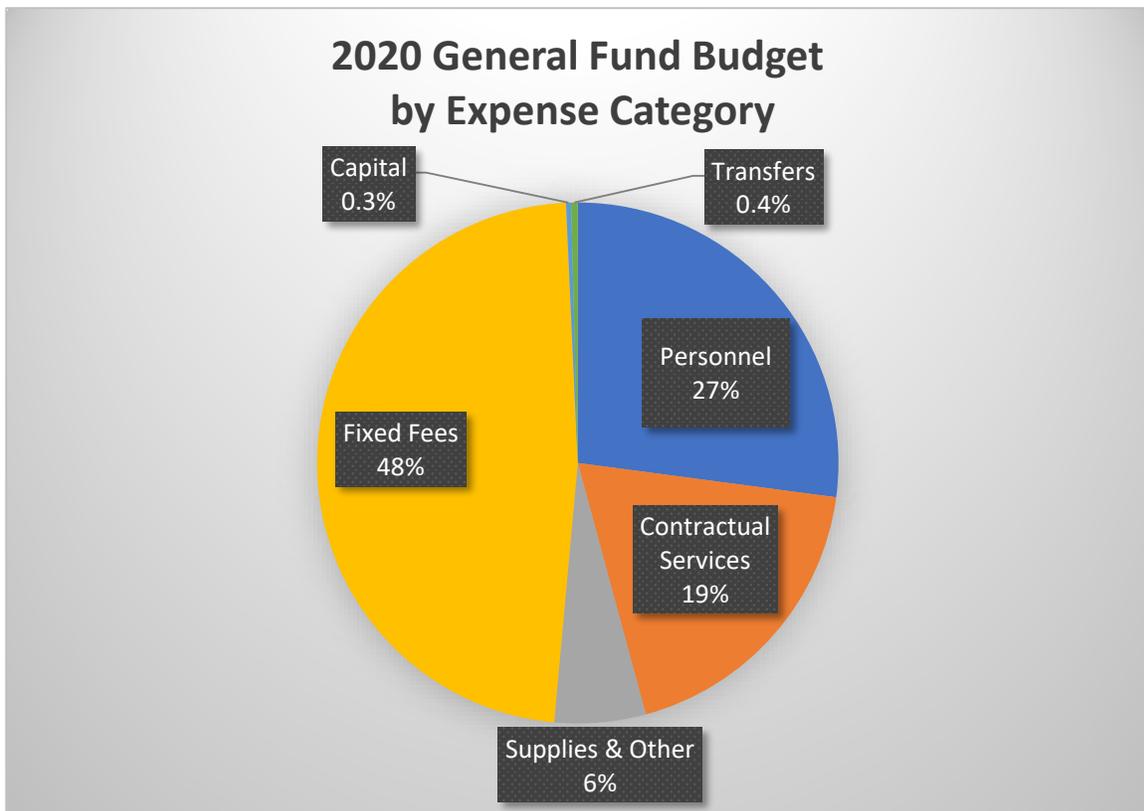
Description	12/31/2020	
	Budgeted	% of Budget
Personnel		
Hourly	\$ 796,602	
Salaries	663,007	
Insurances	601,606	
Other Personnel Costs	28,516	
Committee	11,280	
Other Pay	4,450	
Total Personnel	\$ 2,105,461	27.10%
Contractual Services		
Street Maint	\$ 503,000	
Utilities	302,438	
Salting/Sanding	238,000	
Other Services (detail below)	133,710	
Cleaning/Repair Services	28,100	
Asphalt Crushing Services	25,000	
Pet Licensing	15,000	
Park Contracted Services	12,000	
Planning Services	10,000	
IT Support and Meeting Recording	8,000	
Snow Hauling	7,500	
Equipment Rental	7,500	
Engineering	6,000	
Background checks	3,500	
HR Services	3,000	
Credit Card Fees	2,120	
Newsletter Editing	1,500	
Misc. Other	4,490	
Software	100,310	
Repairs	80,330	
Legal Fees	35,000	
Assessor	25,703	
Audit	9,000	
Janitorial	8,650	
Leases	6,635	
Regulatory Fees	9,075	
Total Contractual Services	\$ 1,451,851	18.69%

General Fund Only 2020 Budget Breakdown By Category

Supplies and Other Exp		
Repair/Maint Supplies	\$ 126,500	
Fuel & Oil	96,650	
Other Supplies	71,654	
Travel & Training	30,170	
Outside Printing	24,475	
Postage	16,380	
Office Supplies	15,825	
Small Equipment	13,760	
Janitorial Supplies	13,600	
Books & Memberships	17,380	
Legal Publications	6,850	
Clothing Allowance	5,585	
Total Supplies and Other Exp	<u>\$ 438,829</u>	5.65%
 Other Fixed Fees		
Everest Metro Police	\$ 2,710,946	
South Area Fire	862,625	
Insurance	86,400	
Everest Metro Court	55,747	
Total Other Fixed Fees	<u>\$ 3,715,718</u>	47.83%
 Capital		
Computer Hardware	\$ 11,000	
Other	7,500	
Computer Software	6,000	
Total Capital	<u>\$ 24,500</u>	0.32%
 Transfers		
Refuse/Recycling	\$ 29,430	
Debt Service	3,328	
Utility Funds	(1,102)	
Total Transfers	<u>\$ 31,656</u>	0.41%
 Total Budgeted	 <u>\$ 7,768,015</u>	 100.00%

General Fund Only 2020 Budget Breakdown By Category Summary

Description	Amount	Percentage
Personnel	\$ 2,105,461	27.1%
Contractual Services	\$ 1,451,851	18.7%
Supplies & Other	\$ 438,829	5.6%
Fixed Fees	\$ 3,715,718	47.8%
Capital	\$ 24,500	0.3%
Transfers	\$ 31,656	0.4%
\$ 7,768,015	100.0%	



General Fund Only 2020 Budget Breakdown Discretionary vs. Nondiscretionary

Description	12/31/2020	
	Budgeted	% of Budget
Personnel		
Hourly	\$ 796,602	
Salaries	663,007	
Insurances	601,606	
Other Personnel Costs	28,516	
Committee	11,280	
Other Pay	4,450	
Total Personnel	\$ 2,105,461	27.10%
Nondiscretionary		
Utilities	\$ 302,438	
Salting/Sanding	238,000	
Street Maintenance	503,000	
Fuel & Oil	96,650	
Assessor	25,703	
Audit	9,000	
Regulatory Fees	9,075	
Total Nondiscretionary	\$ 1,183,866	15.24%
Other Fixed Fees		
Everest Metro Police	\$ 2,710,946	
South Area Fire	862,625	
Insurance	86,400	
Everest Metro Court	55,747	
Total Other Fixed Fees	\$ 3,715,718	47.83%

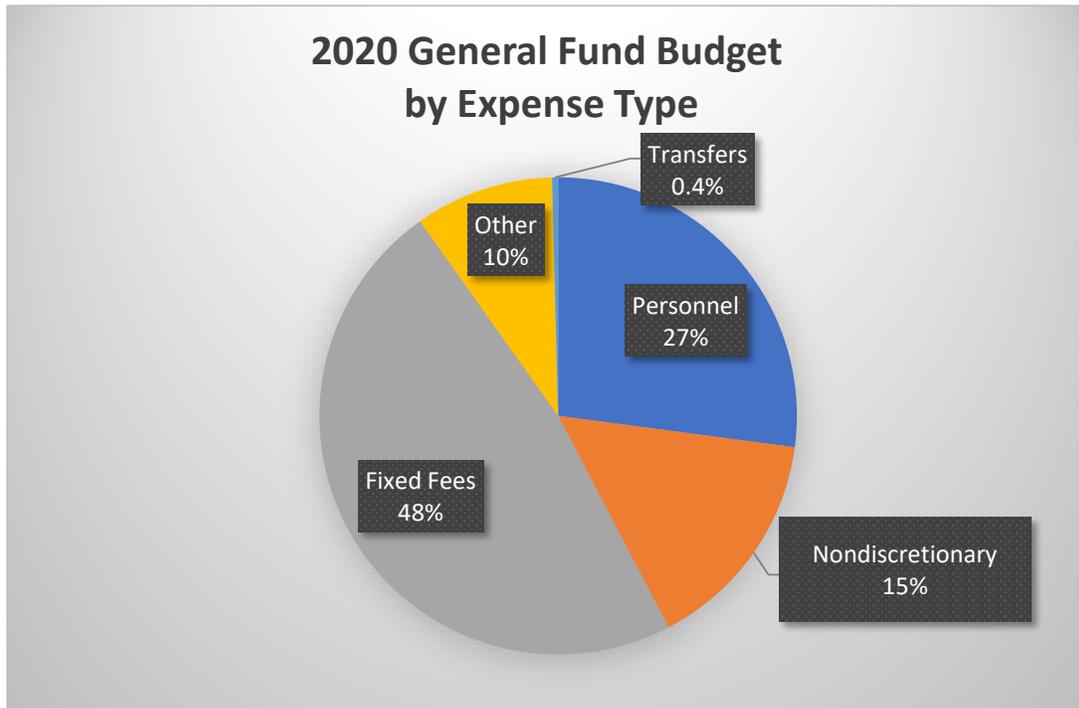
General Fund Only 2020 Budget Breakdown Discretionary vs. Nondiscretionary

Other Expenditures (excluding wages & nondiscretionary costs above)

Winter Maintenance	\$ 38,250	
Streets (see detail below)	230,175	
Repair/Maint Services	45,500	
Repair/Maint Supplies	77,000	
Contracted Services	54,590	
Janitorial Supplies	11,000	
Clothing Allowance	4,145	
Software	6,500	
Equipment Rental	7,500	
Capital Purchases	7,500	
Misc. Other	16,440	
Boards/Committees		11,875
Attorney		35,000
Clerk		28,925
Newsletter		20,000
Administrator		12,240
IT-Admin		1,550
Central Services (detail below)		140,885
Software	87,750	
Capital Purchases	17,000	
Leases	6,635	
Contracted Services	10,000	
Postage & Outside Printing	6,000	
Misc. Other	13,500	
Finance		17,790
Assessor (other costs)		2,960
Municipal Center		26,850
Building Inspections		14,340
Other Public Safety		4,100
Other		17,000
Parks-Admin		2,070
Parks-Maint		57,186
Planning & Development		24,800
Contingency		45,318
Total Other Expenditures	\$ 731,314	9.41%
Transfers		
Refuse/Recycling	\$ 29,430	
Debt Service	3,328	
Utility Funds	(1,102)	
Total Transfers	\$ 31,656	0.42%
Total Budgeted	\$ 7,768,015	100.00%

General Fund Only 2020 Budget Breakdown Discretionary vs. Nondiscretionary Summary

Description	Amount	Percentage
Personnel	\$ 2,105,461	27.1%
Nondiscretionary	\$ 1,183,866	15.2%
Fixed Fees	\$ 3,715,718	47.8%
Other	\$ 731,314	9.4%
Transfers	\$ 31,656	0.4%
	\$ 7,768,015	100.0%



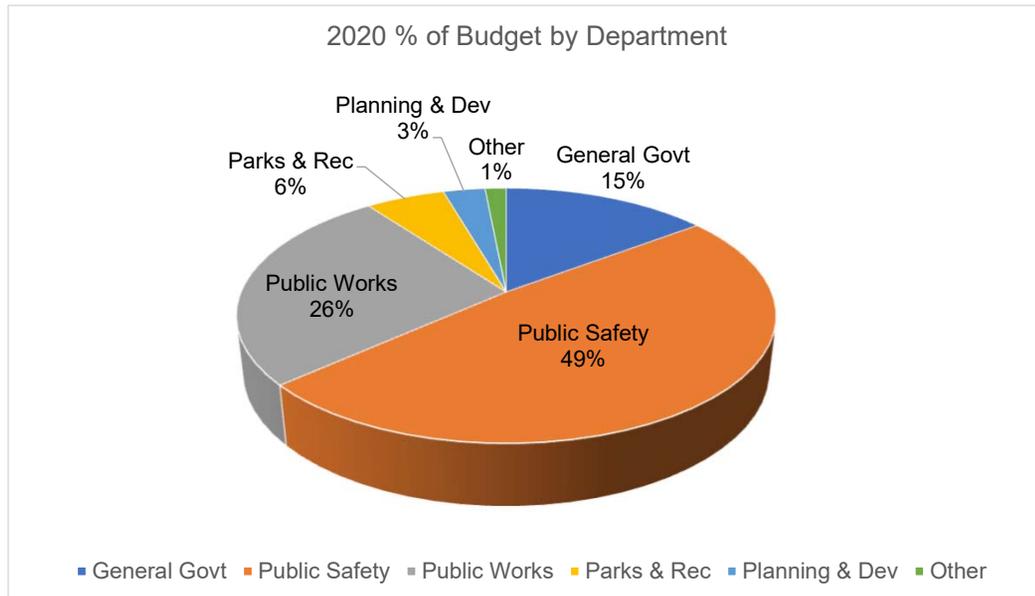
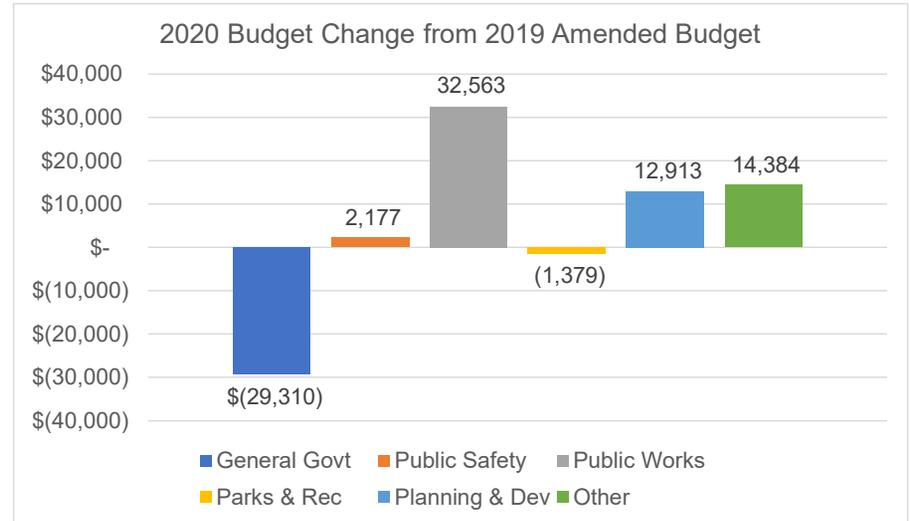
Village of Weston General Fund Expenditures Comparison

Department	Amended 2020 Budget	2021 Proposed	% Change from Orig	Increase (Decrease) over 2020 Amended
Village Board	\$ 45,894	\$ 45,454	-0.96%	\$ (440)
Gen Govt-Committees	1,967	1,967	0.00%	-
Municipal Court	55,747	55,747	0.00%	-
Village Attorney	35,000	35,000	0.00%	-
Administrator	74,939	73,950	-1.32%	(989)
1 Clerk/HR	393,687	374,868	-4.78%	(18,819)
2 Information Technology	212,550	198,697	-6.52%	(13,853)
3 Finance	269,314	271,968	0.99%	2,654
Assessor	33,963	36,100	6.29%	2,137
Municipal Building	54,650	54,650	0.00%	-
Illegal Taxes/Tax Refunds	2,000	2,000	0.00%	-
EMPD	2,710,946	2,710,946	0.00%	-
SAFER	862,625	862,625	0.00%	-
Building Inspections	215,488	217,665	1.01%	2,177
Other Public Safety	5,550	5,550	0.00%	-
4 Public Works-Operations	2,025,226	2,057,730	1.60%	32,504
Public Works-Other	500	559	11.80%	59
Public Health Services	15,000	15,000	0.00%	-
Parks & Rec-Operations	442,253	440,889	-0.31%	(1,364)
Parks & Rec-Other	1,356	1,341	-1.11%	(15)
5 Planning & Development	220,668	233,581	5.85%	12,913
Transfer to Other Funds	32,758	32,758	0.00%	-
6 Contingency	55,934	70,318	25.72%	14,384
	\$ 7,768,015	\$ 7,799,363	0.40%	\$ 31,348

prliminary, does not include health insurance or compensation adjustments

- 1 Decrease in elections is reflected in clerk budget
- 2 In 2020 we had an evolve upgrade, that is why there is a decrease in 2021
- 3 Finance is budgeting more finance support specialist time, decrease in the clerks department
- 4 Increase in Street maintenance budget
- 5 The new employee hired in 2020 has family insurance, previous employee only had single
- 6 Last years contingency for wages has been allcated to the appropriate department

Category	2020 Proposed Budget	2020 Budget Change (2019 Amended)
General Govt	\$ 1,150,401	\$ (29,310)
Public Safety	3,796,786	2,177
Public Works	2,058,289	32,563
Parks & Rec	442,230	(1,379)
Planning & Dev	233,581	12,913
Other	118,076	14,384
Totals	\$ 7,799,363	\$ 31,348



REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Finance Committee/Board of Trustees, September 21, 2020
DESCRIPTION:	2020/2021 CIP Project Borrowing
FROM:	Jessica Trautman, Finance Director
QUESTION:	None

Background

Staff has been working with Greg Johnson at Ehlers for our upcoming borrowing. Because the borrowing is so late in the year staff figured it was advantageous to borrow for CIP projects that were planned for 2020 and 2021. Greg prepared a report that shows the debt structure of the proposed issues for 2020. Currently it is proposed to issue \$5.41M in GO Bonds, \$2.09M in GO Notes and \$4.77M in Water Revenue Bonds. The reason for the different issues is because only certain items can be borrowed for using bonds. It is advantageous using bonds because of the 20-year payback schedule. The structure of the debt repayment is similar to Option C that was approved in March of this year.

Attached Docs: Preliminary 2020-2024 Financing Plan

Committee Action: None.

FISCAL IMPACT: Indicated in the report

Recommendation: No official action is being requested, if the Committee/ Board would like staff to review further please let us know.

RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

Are there additional reference documents which have been attached to this report?

September 2, 2020

Preliminary 2020-2024 Financing Plan:

Village of Weston, WI

Subtitle of document or transaction details
such as the bond issue



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Table 1
Existing G.O. Debt Base Case
Village of Weston, WI

Year Ending	Existing Debt										Annual Taxes \$200,000 Home	Year Ending		
	Village G.O. Debt Payments	Capital Lease Payments	TID #1 G.O. P&I	TID #1 Rev P&I	TID #2 Rev P&I	Less: TID #1 GO	Less: Leases ¹	Less: TID #1 Rev	Less: TID #2 Rev	Net Tax Levy			Equalized Value (TID OUT)	Tax Rate Per \$1,000
2020	1,393,964	190,831	3,926,750	1,541,848	247,185	(3,926,750)	(334,795)	(1,541,848)	(247,185)	1,250,000	1,000,519,500	\$1.25	\$249.87	2020
2021	498,484	142,266	109,379	1,539,673	157,713	(109,379)	(142,266)	(1,539,673)	(157,713)	498,484	1,047,006,500	\$0.48	\$95.22	2021
2022	414,498			1,541,113	156,838			(1,541,113)	(156,838)	414,498	1,073,248,886	\$0.39	\$77.24	2022
2023	348,274			1,540,463	160,663			(1,540,463)	(160,663)	348,274	1,100,149,017	\$0.32	\$63.31	2023
2024	405,068			1,542,663	159,013			(1,542,663)	(159,013)	405,068	1,127,723,378	\$0.36	\$71.84	2024
2025	398,686			1,548,163	157,125			(1,548,163)	(157,125)	398,686	1,155,988,869	\$0.34	\$68.98	2025
2026	392,012			1,551,180				(1,551,180)		392,012	1,184,962,811	\$0.33	\$66.16	2026
2027	390,416			1,557,268				(1,557,268)		390,416	1,214,662,963	\$0.32	\$64.28	2027
2028	386,681			1,560,588				(1,560,588)		386,681	1,245,107,525	\$0.31	\$62.11	2028
2029	379,155			1,570,358				(1,570,358)		379,155	1,276,315,156	\$0.30	\$59.41	2029
2030				1,526,858				(1,526,858)		0	1,308,304,981	\$0.00	\$0.00	2030
2031				3,162,100				(3,162,100)		0	1,341,096,606	\$0.00	\$0.00	2031
Total	5,007,240	333,097	4,036,129	20,182,270	1,038,535	(4,036,129)	(477,061)	(20,182,270)	(1,038,535)	4,863,276				Total

Notes:

1. Includes utility transfers, and transfers from capital and refuse/recycling

Legend:

Represents +/- 25% Change over previous year

Table 2 Capital Improvement Plan & Funding Uses (2020 and 2021 Projects)

Village of Weston, WI

Projects	Purpose/Dept.	Plan Issue	Funding	2020	2021	Totals
Weston School Addition Water	Water	2020 Water Revenue Bonds	Revenue Debt	473,131	0	473,131
Weston School Addition Sewer	Sewer	2020 G.O. Bonds	G.O. Debt	232,521	0	232,521
Weston School Addition Storm	Storm	2020 G.O. Bonds	G.O. Debt	356,492	0	356,492
Weston School Addition General	Street	2020 G.O. Bonds	G.O. Debt	935,963	0	935,963
Crestwood Acres Water	Water	2020 Water Revenue Bonds	Revenue Debt	22,851	525,847	548,698
Crestwood Acres Sewer	Sewer	2020 G.O. Bonds	G.O. Debt	20,566	456,167	476,733
Crestwood Acres Storm	Storm	2020 G.O. Bonds	G.O. Debt	15,996	374,261	390,257
Crestwood Acres General	Street	2020 G.O. Bonds	G.O. Debt	54,843	1,238,089	1,292,932
Schofield Ave (Birch to X Slab Rep)	Street	2020 G.O. Bonds	G.O. Debt	150,000	0	150,000
2019 Streets Carryover	Street	2020 G.O. Bonds	G.O. Debt	(246,833)	0	(246,833)
Ross Ave (Birch to X - Drive Lanes)	Street	2020 G.O. Bonds	G.O. Debt	237,787	0	237,787
Asphalt Overlays	Street	2020 G.O. Bonds	G.O. Debt	100,000	100,000	200,000
TMDL Modeling	Storm	2020 G.O. Bonds	G.O. Debt	67,240	0	67,240
Well #7	Water	2020 Water Revenue Bonds	Revenue Debt	2,000,000	0	2,000,000
SCADA Upgrades (Water)	Water	2020 Water Revenue Bonds	Revenue Debt	125,000	0	125,000
SCADA Upgrades (Sewer)	Sewer	2020 G.O. Bonds	G.O. Debt	100,000	0	100,000
Pool Controller	Pool	2020 G.O. Notes	G.O. Debt	3,700	0	3,700
Parking lot Sealing and Striping	Pool	2020 G.O. Notes	G.O. Debt	20,000	0	20,000
Drop Slide Repairs	Pool	2020 G.O. Notes	G.O. Debt	10,000	0	10,000
Lifting Crane for Pool Motors	Pool	2020 G.O. Notes	G.O. Debt	8,783	0	8,783
Pool Surfacing Repairs/Replacement	Pool	2020 G.O. Notes	G.O. Debt	125,000	0	125,000
Replace Gear Operators (5)	Pool	2020 G.O. Notes	G.O. Debt	10,000	0	10,000
Park Shelter and Bathroom Painting	Parks	2020 G.O. Notes	G.O. Debt	10,000	0	10,000
2019 Equipment Carryover	Equipment	2020 G.O. Notes	G.O. Debt	(49,459)	0	(49,459)
2020 Equipment Sales	Equipment	2020 G.O. Notes	G.O. Debt	(77,671)	0	(77,671)
SAFER Equipment	SAFER	2020 G.O. Notes	G.O. Debt	204,701	351,847	556,548
Plow Truck #69 / Grader #24	Equipment	2020 G.O. Notes	G.O. Debt	205,000	0	205,000
End Loader 32	Refuse	2020 G.O. Notes	G.O. Debt	64,000	0	64,000
Track Skid Steer #34	Equipment	2020 G.O. Notes	G.O. Debt	55,509	0	55,509
Snow Boxes for Dump Trucks (2)	Equipment	2020 G.O. Notes	G.O. Debt	41,800	0	41,800
Wing for Loader	Equipment	2020 G.O. Notes	G.O. Debt	39,000	0	39,000
1-Ton Truck #6	Equipment	2020 G.O. Notes	G.O. Debt	43,202	0	43,202
Kramer Ln Paving (Gusman to Trotzer)	Street	2020 G.O. Bonds	G.O. Debt	40,000	0	40,000
Bloedel Well Upgrades	Water	2020 Water Revenue Bonds	Revenue Debt	675,000	0	675,000
Ryan St River Crossing Water	Water	2020 Water Revenue Bonds	Revenue Debt	473,750	0	473,750
Ryan St River Crossing Sewer	Sewer	2020 G.O. Bonds	G.O. Debt	509,875	0	509,875
Ryan St River Crossing Storm	Storm	2020 G.O. Bonds	G.O. Debt	64,700	0	64,700
Ryan St River Crossing General	Street	2020 G.O. Bonds	G.O. Debt	468,475	0	468,475
Pool Surfacing Repairs/Replacement	Pool	2020 G.O. Notes	G.O. Debt	0	125,000	125,000
Regenerative Filter Media Conversion	Pool	2020 G.O. Notes	G.O. Debt	0	275,000	275,000
Log Slide Safety Pads	Pool	2020 G.O. Notes	G.O. Debt	0	25,000	25,000
Log slice repairs	Pool	2020 G.O. Notes	G.O. Debt	0	27,000	27,000
Yellowbanks Restroom Replacement	Parks	2020 G.O. Notes	G.O. Debt	0	175,000	175,000
Backstop Fencing at Kennedy	Parks	2020 G.O. Notes	G.O. Debt	0	24,000	24,000
Kennedy Park Play Structure Upgrades	Parks	2020 G.O. Notes	G.O. Debt	0	40,000	40,000
Pickup Truck 55 (Sign Truck)	Equipment	2020 G.O. Notes	G.O. Debt	0	75,000	75,000
Dump Truck #28	Refuse	2020 G.O. Notes	G.O. Debt	0	175,000	175,000
2019 Public Safety Building Carryover	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	(80,823)	0	(80,823)
2020 Public Safety Bid Result (Lump Sum)	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	1,585,000	0	1,585,000
Pub Safe Alt 1: Mezzanine Expansion	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	49,000	0	49,000
Pub Safe Alt 2: Exterior Windows	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	32,000	0	32,000
Pub Safe Alt 3: OH Fire Doors	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	40,000	0	40,000
Pub Safe Alt 4: Replace RTU-1	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	29,000	0	29,000
Pub Safe Alt 5: Replace lights with LED	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	11,000	0	11,000
Ryan St - Security Gates	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	50,000	0	50,000
Public Safety - A/E Fees	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	33,750	0	33,750
2019 Muni Center Carryover	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	(50,000)	0	(50,000)
Muni Center A/E Fees	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	150,000	0	150,000
Muni Center Land Purchase	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	985,561	0	985,561
G&B Building Demo	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	130,000	0	130,000
Municipal Center	Municipal Center	2021 G.O. Refunding Bonds	G.O. Debt	0	13,884,439	13,884,439
Actual CIP Costs				10,555,410	17,871,650	28,427,060
Sources of Funding						
G.O. Debt				6,785,678	17,345,803	24,131,481
Revenue Debt				3,769,732	525,847	4,295,579
Total				10,555,410	17,871,650	28,427,060
Debt Obligations						
2020 Water Revenue Bonds				3,769,732	525,847	4,295,579
2020 G.O. Bonds				3,107,625	2,168,517	5,276,142
2020 G.O. Notes				713,565	1,292,847	2,006,412
2021 G.O. Refunding Bonds				2,964,488	13,884,439	16,848,927
Total				10,555,410	17,871,650	28,427,060
2020 G.O. Bonds Breakdown						
Sewer				862,962	456,167	1,319,129
Storm				504,428	374,261	878,689
Street				1,740,235	1,338,089	3,078,324
Total				3,107,625	2,168,517	5,276,142

Table 3
Capital Improvement Plan & Funding Uses
(2022-2024)

Village of Weston, WI

Projects	Purpose/Dept.	Plan Issue	Funding	2022	2023	2024	Totals
Birch Street (Shorey to Cross Pointe) Water	Water	2022 G.O. Notes	G.O. Debt	206,264	0	0	206,264
Birch Street (Shorey to Cross Pointe) Sewer	Sewer	2022 G.O. Notes	G.O. Debt	105,801	0	0	105,801
Birch Street (Shorey to Cross Pointe) Storm	Storm	2022 G.O. Notes	G.O. Debt	283,679	0	0	283,679
Birch Street (Shorey to Cross Pointe) Street	Street	2022 G.O. Bonds	G.O. Debt	1,191,839	0	0	1,191,839
CR-X/Ross Ave Intersection (Storm)	Storm	2022 G.O. Notes	G.O. Debt	125,000	0	0	125,000
CR-X/Ross Ave Intersection (Street)	Street	2022 G.O. Bonds	G.O. Debt	812,500	0	0	812,500
Asphalt Overlays	Street	2022 G.O. Bonds	G.O. Debt	100,000	0	0	100,000
Slide and Activity Pump Upgrades	Pool	2022 G.O. Notes	G.O. Debt	35,000	0	0	35,000
Shower Upgrades	Pool	2022 G.O. Notes	G.O. Debt	19,000	0	0	19,000
Insulate and heat furnace room	Pool	2022 G.O. Notes	G.O. Debt	25,000	0	0	25,000
Roof Replacement Aquatic Center	Pool	2022 G.O. Notes	G.O. Debt	75,000	0	0	75,000
Electrical Connection Upgrades	Pool	2022 G.O. Notes	G.O. Debt	10,000	0	0	10,000
Sandhill Play Structure Upgrade	Parks	2022 G.O. Notes	G.O. Debt	40,000	0	0	40,000
Kennedy Restroom Replacement	Parks	2022 G.O. Notes	G.O. Debt	80,000	0	0	80,000
Machmueller Park Play Structure	Parks	2022 G.O. Notes	G.O. Debt	40,000	0	0	40,000
Yellowbanks Shelter Roof	Parks	2022 G.O. Notes	G.O. Debt	8,000	0	0	8,000
1-Ton Truck #21	Equipment	2022 G.O. Notes	G.O. Debt	60,000	0	0	60,000
Pickup Truck #2	Equipment	2022 G.O. Notes	G.O. Debt	36,000	0	0	36,000
2022 Equipment Sales	Equipment	2022 G.O. Notes	G.O. Debt	(5,000)	0	0	(5,000)
SAFER Equipment 2022 and 2023	Equipment	2022 G.O. Notes	G.O. Debt	823,665	0	0	823,665
CIP Levy Funds Applied	Equipment	2022 G.O. Notes	G.O. Debt	(93,000)	0	0	(93,000)
Recycling Funds Applied		2022 G.O. Notes	G.O. Debt	(75,000)	0	0	(75,000)
Ross Avenue (River Bend to Quentin) Water	Water	2023 G.O. Bonds	G.O. Debt	0	464,000	0	464,000
Ross Avenue (River Bend to Quentin) Sewer	Sewer	2023 G.O. Bonds	G.O. Debt	0	312,000	0	312,000
Ross Avenue (River Bend to Quentin) Storm	Storm	2023 G.O. Bonds	G.O. Debt	0	15,000	0	15,000
Ross Avenue (River Bend to Quentin) Street	Street	2023 G.O. Bonds	G.O. Debt	0	2,104,339	0	2,104,339
Birch Street (Jelinek to Com Center) Water	Water	2023 G.O. Bonds	G.O. Debt	0	25,000	0	25,000
Birch Street (Jelinek to Com Center) Sewer	Sewer	2023 G.O. Bonds	G.O. Debt	0	25,000	0	25,000
Birch Street (Jelinek to Com Center) Storm	Storm	2023 G.O. Bonds	G.O. Debt	0	122,800	0	122,800
Birch Street (Jelinek to Com Center) Street	Street	2023 G.O. Bonds	G.O. Debt	0	1,227,270	0	1,227,270
Asphalt Overlays	Street	2023 G.O. Bonds	G.O. Debt	0	100,000	0	100,000
Mobile Column Hoists	Equipment	2023 G.O. Bonds	G.O. Debt	0	75,000	0	75,000
Recycling Funds Applied		2023 G.O. Bonds	G.O. Debt	0	(75,000)	0	(75,000)
Fuller Street (Storm)	Storm	2024 G.O. Notes	G.O. Debt	0	0	391,000	391,000
Fuller Street (Street)	Street	2024 G.O. Bonds	G.O. Debt	0	0	1,267,000	1,267,000
Everest Avenue (Volkman to Alta Verde) Water	Water	2024 G.O. Notes	G.O. Debt	0	0	288,968	288,968
Everest Avenue (Volkman to Alta Verde) Sewer	Sewer	2024 G.O. Notes	G.O. Debt	0	0	250,677	250,677
Everest Avenue (Volkman to Alta Verde) Storm	Storm	2024 G.O. Notes	G.O. Debt	0	0	205,668	205,668
Everest Avenue (Volkman to Alta Verde) Street	Street	2024 G.O. Bonds	G.O. Debt	0	0	680,363	680,363
Asphalt Overlays	Street	2024 G.O. Bonds	G.O. Debt	0	0	100,000	100,000
Prohaska Park Development	Parks	2024 G.O. Notes	G.O. Debt	0	0	500,000	500,000
Plow Truck #10	Equipment	2024 G.O. Notes	G.O. Debt	0	0	215,000	215,000
1-Ton Truck #31	Equipment	2024 G.O. Notes	G.O. Debt	0	0	60,000	60,000
2024 Equipment Sales		2024 G.O. Notes	G.O. Debt	0	0	(20,000)	(20,000)
SAFER Equipment	Equipment	2024 G.O. Notes	G.O. Debt	0	0	300,000	300,000
CIP Levy Funds Applied		2024 G.O. Notes	G.O. Debt	0	0	(75,000)	(75,000)
Recycling Funds Applied		2024 G.O. Notes	G.O. Debt	0	0	(93,000)	(93,000)
Actual CIP Costs				3,907,748	4,395,409	4,070,676	12,373,833
Sources of Funding							
G.O. Debt				3,907,748	4,395,409	4,070,676	12,373,833
Revenue Debt				0	0	0	0
Total				3,907,748	4,395,409	4,070,676	12,373,833

	2022	2023	2024	TOTAL
Debt Obligations				
2022 G.O. Notes	1,803,409	0	0	1,803,409
2022 G.O. Bonds	2,104,339	0	0	2,104,339
2023 G.O. Bonds	0	4,395,409	0	4,395,409
2024 G.O. Bonds	0	0	2,047,363	2,047,363
2024 G.O. Notes	0	0	2,023,313	2,023,313
Total	3,907,748	4,395,409	4,070,676	12,373,833
2022 G.O. Bonds Breakdown				
Street	2,104,339			2,104,339
Total	2,104,339	0	0	2,104,339
2022 G.O. Notes Breakdown				
Water	206,264			206,264
Sewer	105,801			105,801
Storm	408,679			408,679
Levy	1,082,665			1,082,665
Total	1,803,409	0	0	1,803,409
2023 G.O. Bonds Breakdown				
Water		489,000		489,000
Sewer		337,000		337,000
Storm		137,800		137,800
Street		3,431,609		3,431,609
Total	0	4,395,409	0	4,395,409
2024 G.O. Notes Breakdown				
Water			288,968	288,968
Sewer			250,677	250,677
Storm			596,668	596,668
Levy			887,000	887,000
Total	0	0	2,023,313	2,023,313
2024 G.O. Bonds Breakdown				
Streets			2,047,363	2,047,363
Total	0	0	2,047,363	2,047,363

Table 4
Capital Improvements Financing Plan
Village of Weston, WI

	2020		2020		2020		2020		2020		2021		2022	
	Water Revenue Bonds	G.O. Bonds	Sanitary Portion	Storm Water Portion	Streets Portion	G.O. Notes	G.O. Refunding Bonds	G.O. Notes	Water Portion	Sewer Portion	Storm Portion	Levy Portion		
CIP Projects¹														
2020 Water Utility Improvements	3,769,732	-	0	-	-	-	-	-	-	-	-	-	-	-
2021 Water Utility Improvements	525,847	-	0	-	-	-	-	-	-	-	-	-	-	-
2020 Sewer Improvements	-	862,962	862,962	-	-	-	-	-	-	-	-	-	-	-
2021 Sewer Improvements	-	456,167	456,167	-	-	-	-	-	-	-	-	-	-	-
2020 Storm Improvements	-	504,428	-	504,428	-	-	-	-	-	-	-	-	-	-
2021 Storm Improvements	-	374,261	-	374,261	-	-	-	-	-	-	-	-	-	-
2020 Street Improvements	-	1,740,235	-	1,740,235	1,740,235	-	-	-	-	-	-	-	-	-
2021 Street Improvements	-	1,338,089	-	1,338,089	1,338,089	-	-	-	-	-	-	-	-	-
2020 Equipment, Pool, and Park Projects	-	-	-	-	-	713,565	-	-	-	-	-	-	-	-
2021 Equipment, Pool, and Park Projects	-	-	-	-	-	1,292,847	-	-	-	-	-	-	-	-
Municipal Center	-	-	-	-	-	-	16,848,927	-	-	-	-	-	-	-
2022 Water	-	-	-	-	-	-	-	-	206,264	105,801	408,679	-	-	-
2022 Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 Storm	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 Pool, Parks, Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Project Costs	4,295,579	5,276,142	1,319,129	878,689	3,078,324	2,006,412	16,848,927	2,006,412	206,264	105,801	408,679	1,082,665	1,803,409	1,082,665
CIP Projects¹	4,295,579	5,276,142	1,319,129	878,689	3,078,324	2,006,412	16,848,927	2,006,412	206,264	105,801	408,679	1,082,665	1,803,409	1,082,665
Debt Service Reserve														
Debt Service Reserve Funds On Hand	(211,332)	-	-	-	-	-	-	-	-	-	-	-	-	-
New Debt Service Reserve Requirement	543,015	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Reserve Fund Requirement	331,683	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Issuance Expenses	140,275	133,070	33,206	22,137	77,727	78,930	242,710	78,930	8,635	4,418	17,070	45,386	75,510	4,418
Municipal Advisor (Ehlers)	42,700	30,200	7,536	5,024	17,640	21,200	52,100	21,200	2,322	1,188	4,589	12,202	20,300	1,188
Bond Counsel (Quarles & Brady)	14,000	14,000	3,494	2,329	8,177	12,000	20,000	12,000	1,372	702	2,713	7,213	12,000	702
Disclosure Counsel	9,100	9,100	2,271	1,514	5,315	7,800	13,000	7,800	892	456	1,763	4,688	7,800	456
Rating Fee - Moody's	14,000	14,000	3,494	2,329	8,177	12,000	20,000	12,000	1,372	702	2,713	7,213	12,000	702
Maximum Underwriter's Discount	59,625	64,920	16,200	10,800	37,920	25,080	136,760	25,080	2,580	1,320	5,100	13,560	22,560	1,320
Paying Agent	850	850	212	141	496	850	850	850	97	50	192	511	850	50
Subtotal Issuance Expenses	140,275	133,070	33,206	22,137	77,727	78,930	242,710	78,930	8,635	4,418	17,070	45,386	75,510	4,418
TOTAL TO BE FINANCED	4,767,537	5,409,212	1,352,335	900,826	3,156,051	2,085,342	17,091,637	2,085,342	214,899	110,219	425,749	1,128,052	1,878,919	425,749
Estimated Interest Earnings	(1,074)	(1,319)	(330)	(220)	(770)	(502)	0	(502)	(129)	(66)	(255)	(677)	(450)	(66)
Assumed spend down (months)	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Rounding	3,537	2,107	(2,005)	(607)	4,719	5,160	3,363	5,160	229	(153)	(494)	2,625	1,531	(153)
NET BOND SIZE	4,770,000	5,410,000	1,350,000	900,000	3,160,000	2,090,000	17,095,000	2,090,000	215,000	110,000	425,000	1,130,000	1,880,000	425,000

Notes:
 1) Project Total Estimates

Table 5
Capital Improvements Financing Plan
Village of Weston, WI

	2022			2023			2024			2024			
	G.O. Bonds	G.O. Bonds	G.O. Bonds	Water	Sewer	Storm	Street	G.O. Bonds	G.O. Notes	Water	Sewer	Storm	Lewy
CIP Projects¹													
2022 Street Projects	2,104,339	-	-	-	-	-	-	-	-	-	-	-	-
2023 Water	-	489,000	489,000	489,000	-	-	-	-	-	-	-	-	-
2023 Sewer	-	337,000	337,000	-	337,000	-	-	-	-	-	-	-	-
2023 Storm	-	137,800	137,800	-	-	137,800	-	-	-	-	-	-	-
2023 Street	-	3,431,609	3,431,609	-	-	-	3,431,609	-	-	-	-	-	-
2023 Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
2024 Streets	-	-	-	-	-	-	-	2,047,363	-	-	-	-	-
2024 Water	-	-	-	-	-	-	-	-	288,968	288,968	-	-	-
2024 Sewer	-	-	-	-	-	-	-	-	250,677	250,677	-	-	-
2024 Storm	-	-	-	-	-	-	-	-	596,668	596,668	-	-	-
2024 Parks, Equipment	-	-	-	-	-	-	-	-	887,000	887,000	-	-	887,000
Subtotal Project Costs	2,104,339	4,395,409	489,000	489,000	337,000	137,800	3,431,609	2,047,363	2,023,313	288,968	250,677	596,668	887,000
CIP Projects¹	2,104,339	4,395,409	489,000	489,000	337,000	137,800	3,431,609	2,047,363	2,023,313	288,968	250,677	596,668	887,000
Estimated Issuance Expenses	80,370	114,470	12,818	12,818	8,757	3,680	89,216	79,510	79,050	11,293	9,787	23,339	34,631
Municipal Advisor (Ehlers)	21,500	27,700	3,102	3,102	2,119	891	21,589	21,300	21,200	3,029	2,625	6,259	9,288
Bond Counsel (Quarles & Brady)	12,000	12,000	1,344	1,344	918	386	9,353	12,000	12,000	1,714	1,486	3,543	5,257
Disclosure Counsel	7,800	7,800	873	873	597	251	6,079	7,800	7,800	1,114	966	2,303	3,417
Rating Fee - Moody's	12,000	12,000	1,344	1,344	918	386	9,353	12,000	12,000	1,714	1,486	3,543	5,257
Maximum Underwriter's Discount	26,220	54,120	6,060	6,060	4,140	1,740	42,180	25,560	25,200	3,600	3,120	7,440	11,040
Paying Agent	850	850	95	95	65	27	662	850	850	121	105	251	372
Subtotal Issuance Expenses	80,370	114,470	12,818	12,818	8,757	3,680	89,216	79,510	79,050	11,293	9,787	23,339	34,631
TOTAL TO BE FINANCED	2,184,709	4,509,879	501,818	501,818	345,757	141,480	3,520,825	2,126,873	2,102,363	300,261	260,464	620,007	921,631
Estimated Interest Earnings	(3,946)	(2,410)	(1,223)	(1,223)	(843)	(345)	(8,579)	(5,118)	(2,841)	(722)	(627)	(1,492)	(2,218)
Assumed spend down (months)	0.75%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	3	3	3	3	3	3	3	3	3	3	3	3	3
Rounding	4,237	2,531	4,405	4,405	86	3,864	2,754	8,245	478	462	163	1,485	586
NET BOND SIZE	2,185,000	4,510,000	505,000	505,000	345,000	145,000	3,515,000	2,130,000	2,100,000	300,000	260,000	620,000	920,000

Notes:

1) Project Total Estimates

Table 6
Financing Plan Tax Impact
Village of Weston, WI

Year Ending	Existing Debt		Proposed Debt												Abatement		Levy and Tax Rate		Year Ending
	Net Tax Levy	Equalized Value (TID OUT)	2020 Water Revenue Bonds	2020 G.O. Bonds	2020 G.O. Notes	2021 G.O. Refunding Bonds	2022 G.O. Notes	2022 G.O. Bonds	2023 G.O. Bonds	2024 G.O. Bonds	2024 G.O. Notes	2024 G.O. Bonds	2024 G.O. Notes	Less: Utility Revenue	Total Net Debt Service Levy	Total Tax Rate for Debt Service	Levy Change from Prior Year	Annual Taxes \$200,000 Home	
2020	1,250,000	1,000,519,500	4,770,000	5,410,000	2,090,000	17,095,000	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(427,464)	1,250,000	\$1.25	\$1.25	\$250		
2021	498,484	1,047,006,500	209,628	995,768	221,328	962,514	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(927,018)	1,497,744	\$1.43	247,744	\$286		
2022	414,498	1,073,248,886	348,238	730,358	218,080	1,063,835	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(954,536)	1,746,669	\$1.63	248,925	\$325		
2023	348,274	1,100,149,017	336,185	681,285	221,814	1,066,613	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(943,226)	1,993,056	\$1.81	246,387	\$362		
2024	405,068	1,127,723,378	294,155	497,550	220,379	1,066,613	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,241,213	\$1.99	248,157	\$397		
2025	398,686	1,155,988,869	242,315	195,225	218,739	1,063,553	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,491,686	\$2.16	250,473	\$431		
2026	392,022	1,184,962,811	230,585	159,041	221,870	1,064,638	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,388,144	\$2.02	(103,542)	\$403		
2027	390,416	1,214,662,963	223,736	162,835	219,718	1,064,625	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,384,551	\$1.96	(3,592)	\$393		
2028	386,681	1,245,107,525	226,648	206,144	222,219	1,063,293	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,381,725	\$1.91	(2,826)	\$388		
2029	379,155	1,276,315,156	229,331	204,040	219,478	1,065,976	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,378,387	\$1.86	(3,339)	\$373		
2030	0	1,308,304,981	286,391	211,743	221,540	1,067,813	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,376,250	\$1.82	(2,137)	\$363		
2031	0	1,341,096,606	292,709	199,280	0	1,063,615	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,191,725	\$1.63	(484,526)	\$327		
2032	0	1,374,710,127	298,626	196,723	0	1,063,356	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	2,191,204	\$1.59	(511)	\$319		
2033	0	1,409,166,145	323,939	203,915	0	1,066,916	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,991,734	\$1.41	(199,470)	\$283		
2034	0	1,444,485,774	318,714	200,853	0	1,064,263	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,973,580	\$1.37	(18,154)	\$273		
2035	0	1,480,690,663	323,111	202,568	0	1,065,358	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,821,023	\$1.23	(152,558)	\$246		
2036	0	1,517,802,998	327,019	204,008	0	1,065,113	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,808,970	\$1.19	(12,053)	\$238		
2037	0	1,555,845,524	325,473	205,163	0	1,063,488	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,805,125	\$1.16	(3,845)	\$232		
2038	0	1,594,841,556	323,590	201,078	0	1,065,381	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,804,234	\$1.13	(891)	\$226		
2039	0	1,634,814,993	326,881	201,794	0	1,065,938	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,801,469	\$1.10	(2,765)	\$220		
2040	0	1,675,790,332	323,840	202,300	0	1,065,369	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,797,094	\$1.07	(4,375)	\$214		
2041	0	1,717,792,685	0	0	0	1,063,650	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	1,667,450	\$0.97	(129,644)	\$194		
2042	0	1,760,847,794	0	0	0	0	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	601,775	\$0.34	(1,065,675)	\$68		
2043	0	1,804,982,046	0	0	0	0	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	441,700	\$0.24	(160,075)	\$49		
2044	0	1,850,222,487	0	0	0	0	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	177,625	\$0.10	(264,075)	\$19		
2045	0	1,896,596,843	0	0	0	0	1,880,000	2,185,000	4,510,000	2,130,000	2,105,000	2,105,000	(936,456)	0	\$0.00	(177,625)	\$0		
Total	3,613,276	5,810,613	5,810,613	6,061,667	2,205,163	21,195,303	2,243,750	2,990,500	6,069,400	2,994,900	2,504,000	2,504,000	(11,734,439)	45,204,132			\$0		

Notes:



Table 7
General Obligation Debt Capacity Analysis - Impact of Financing Plan
Village of Weston, WI

Year Ending	Existing Debt				Proposed Debt										Year Ending
	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	Proposed 2020 G.O. Notes	Proposed 2021 G.O. Refunding Bonds	Proposed 2022 G.O. Notes	Proposed 2022 G.O. Bonds	Proposed 2023 G.O. Bonds	Proposed 2024 G.O. Bonds	Proposed 2024 G.O. Notes	Proposed Existing & Proposed	% of Limit	Residual Capacity	
2020	1,344,927,200	67,246,360	5,985,126	9%	2,090,000	17,095,000	1,880,000	1,880,000	2,185,000	4,510,000	2,105,000	\$13,485,126	20%	\$53,761,234	
2021	1,381,813,227	69,090,661	3,939,000	6%	1,885,000	16,605,000	1,880,000	1,880,000	2,185,000	4,510,000	2,105,000	\$27,384,000	40%	\$41,706,661	
2022	1,419,710,892	70,985,545	3,407,000	5%	1,685,000	15,850,000	1,765,000	1,765,000	2,185,000	4,510,000	2,105,000	\$29,552,000	42%	\$41,433,545	
2023	1,458,647,940	72,932,397	2,950,000	4%	1,480,000	15,085,000	1,610,000	1,610,000	2,185,000	4,510,000	2,105,000	\$31,900,000	44%	\$41,032,397	
2024	1,498,652,876	74,932,644	2,485,000	3%	1,275,000	14,315,000	1,445,000	1,445,000	2,090,000	3,945,000	1,820,000	\$33,865,000	45%	\$41,067,644	
2025	1,539,754,990	76,987,749	2,010,000	3%	1,070,000	13,535,000	1,305,000	1,305,000	1,995,000	3,845,000	1,795,000	\$31,385,000	41%	\$45,602,749	
2026	1,581,984,372	79,099,219	1,525,000	2%	860,000	12,745,000	1,175,000	1,175,000	1,895,000	3,735,000	1,765,000	\$29,435,000	37%	\$49,664,219	
2027	1,625,371,938	81,268,597	1,025,000	1%	650,000	11,945,000	1,055,000	1,055,000	1,795,000	3,610,000	1,580,000	\$27,445,000	34%	\$53,823,597	
2028	1,669,949,454	83,497,473	515,000	1%	435,000	11,130,000	935,000	935,000	1,690,000	3,475,000	1,385,000	\$25,225,000	30%	\$58,272,473	
2029	1,715,749,555	85,787,478	0	0%	220,000	10,300,000	635,000	635,000	1,580,000	3,315,000	1,125,000	\$22,960,000	27%	\$62,827,478	
2030	1,762,805,771	88,140,289	0	0%	0	9,460,000	320,000	320,000	1,470,000	3,105,000	855,000	\$20,790,000	24%	\$67,350,289	
2031	1,811,152,552	90,557,628	0	0%	0	8,605,000	0	0	1,355,000	2,885,000	580,000	\$18,765,000	21%	\$71,793,628	
2032	1,860,825,294	93,041,265	0	0%	0	7,730,000	0	0	1,235,000	2,660,000	290,000	\$16,695,000	18%	\$76,346,265	
2033	1,911,860,363	95,593,018	0	0%	0	6,840,000	0	0	1,115,000	2,430,000	0	\$14,875,000	16%	\$80,718,018	
2034	1,964,295,122	98,214,756	0	0%	0	5,930,000	0	0	990,000	2,190,000	0	\$13,035,000	13%	\$85,179,756	
2035	2,018,167,958	100,908,398	0	0%	0	5,000,000	0	0	860,000	1,945,000	0	\$11,440,000	11%	\$89,468,398	
2036	2,073,518,314	103,675,916	0	0%	0	4,050,000	0	0	725,000	1,690,000	0	\$9,815,000	9%	\$93,860,916	
2037	2,130,386,710	106,519,335	0	0%	0	3,075,000	0	0	590,000	1,425,000	0	\$8,150,000	8%	\$98,369,335	
2038	2,188,814,781	109,440,739	0	0%	0	2,075,000	0	0	450,000	1,155,000	0	\$6,445,000	6%	\$102,995,739	
2039	2,248,845,302	112,442,265	0	0%	0	1,050,000	0	0	305,000	880,000	0	\$4,700,000	4%	\$107,742,265	
2040	2,310,522,224	115,526,111	0	0%	0	0	0	0	155,000	595,000	0	\$2,915,000	3%	\$112,611,111	
2041	2,373,890,698	118,694,535	0	0%	0	0	0	0	0	305,000	0	\$1,265,000	1%	\$117,429,535	
2042	2,438,997,120	121,949,856	0	0%	0	0	0	0	0	305,000	0	\$650,000	1%	\$121,999,856	
2043	2,505,889,152	125,294,458	0	0%	0	0	0	0	0	175,000	0	\$175,000	0%	\$125,119,458	
2044	2,574,615,768	128,730,788	0	0%	0	0	0	0	0	0	0	\$0	0%	\$128,730,788	

Notes:



Table 8
Revenue Debt Coverage - Impact of Financing Plan
Village of Weston, WI

Year	Water Debt Service			Sewer Debt Service			Storm Debt Service			Year	
	Existing Debt	Proposed Debt	Debt Coverage	Existing Debt	Proposed Debt	Debt Coverage	Existing Debt	Proposed Debt	Total		Debt Coverage
			\$1,027,060			\$845,938				\$539,178	
			2019 Net Revenues			2019 Net Revenues				2019 Net Revenues	
2020	504,567	504,567	2.04	563,443	563,443	1.50	239,830	239,830	239,830	2.25	2020
2021	405,731	209,628	1.67	452,796	112,154	1.50	240,443	105,682	346,125	1.56	2021
2022	269,315	348,238	1.66	83,559	481,725	1.50	245,743	97,055	342,798	1.57	2022
2023	254,159	360,635	1.67	70,209	493,556	1.50	245,598	100,345	345,943	1.56	2023
2024	265,580	352,205	1.66	81,659	482,081	1.50	235,115	108,940	344,055	1.57	2024
2025	275,365	339,940	1.67	80,372	477,975	1.52	234,445	108,541	342,986	1.57	2025
2026	185,840	321,760	2.02	79,027	11,950	9.30	238,425	43,793	282,218	1.91	2026
2027	188,194	317,886	2.03	78,705	11,650	9.36	236,900	43,793	280,693	1.92	2027
2028	185,092	318,698	2.04	77,952	11,350	9.47		236,261	236,261	2.28	2028
2029	181,220	324,206	2.03	76,435	11,050	9.67		236,113	236,113	2.28	2029
2030	121,280	383,941	2.03	10,750	10,750	78.69		235,820	235,820	2.29	2030
2031	118,220	387,859	2.03	10,450	10,450	80.95		230,370	230,370	2.34	2031
2032	115,070	506,446	2.03	10,150	10,150	83.34		229,725	229,725	2.35	2032
2033	111,853	394,589	2.03	0	0	N/A		164,898	164,898	3.27	2033
2034	118,385	387,564	2.03			N/A		160,960	160,960	3.35	2034
2035	114,660	355,686	2.18			N/A		63,403	63,403	8.50	2035
2036	120,670	358,844	2.14			N/A		67,175	67,175	8.03	2036
2037	116,435	361,473	2.15			N/A		65,850	65,850	8.19	2037
2038	112,145	358,690	2.18			N/A		64,475	64,475	8.36	2038
2039	0	360,581	2.85			N/A		63,063	63,063	8.55	2039
2040		357,140	2.88			N/A		61,625	61,625	8.75	2040
2041		32,400	31.70			N/A		10,750	10,750	50.16	2041
2042		31,500	32.61			N/A		10,450	10,450	51.60	2042
2043		35,525	28.91			N/A		10,150	10,150	53.12	2043
Total	3,763,780	7,090,363	10,854,144	1,644,156	2,124,841	3,768,997	1,916,498	2,519,235	4,435,732	Total	Total

Notes:

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Finance Committee /Board of Trustees – 9/21/2020
Description:	Policy on utility extension
From:	Michael Wodalski, Director of Public Works Keith Donner, Administrator Josh Swenson, Utility Superintendent
Question:	How should we proceed with assessments for utility extension projects, from a financial perspective, how should these costs be assessed addressed?

Background

As a follow up to the August 10, 2020 Public Works Committee Meeting, staff was tasked with bringing a refined utility extension policy/proposal to the committee to consider for the water and sewer extension project planned for 2021 on Apache Ln.

The motion at the meeting was to move forward with Option C as presented by staff. Option C per the Village's PSC Schedule X-2 states:

“When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under A.”

Staff understood that the PW committee did not feel it to be acceptable from a public relations perspective to require repayment of special assessments immediately but, to defer all special assessments and define conditions which would trigger connection to public utilities and repayment of the deferred assessments. PSC uses the principle of a 10-year capital cost recovery period for regulated utilities as a best financial practice. The water utility is regulated by the PSC but, the sewer utility is not. This 10-year window affects accounting for utility assets and determination of utility rate base over time. The PSC's accounting principle is assets which are paid for through contributed capital (developer or other non-utility sources) do not factor into depreciation for rate needs.

Payment of special assessments for the capital improvement of public sewer and water availability and connection to the utility system for a building on the property are usually intertwined.

The Village's sanitary sewer ordinance (Section 86.4.105(1)(b)) states: *“Persons owning dwellings or other buildings with pre-existing functioning private sewage systems fronted by a sewer main are not required to connect to the Village Sewage Collection System until 1) said system fails; or 2) upon sale of the property; or 3) 10 years after the property has been fronted by a main extension.”*

The Village's water utility ordinance (Section 86.2.540) states: **Mandatory hookup.** *The owner of each parcel of land adjacent to a water main on which there exists a building usable for human habitation, which parcel is located in a block through which the water system is extended, or where the water system is otherwise available to such parcel, shall connect to the water system within one year from the date of a written connection notice from the water utility.*

REQUEST FOR CONSIDERATION

Upon failure to do so, the water utility shall cause the connection to be made; and the property owner shall be responsible for all connection costs. If such costs are not paid within 30 days of written demand for payment, the costs shall be assessed against the property of the owner and collected in the same manner that real estate taxes are collected. However, the owner may, within 30 days after the completion of the connection, file a written request with the water utility for the payment of such costs in ten equal monthly installments, together with interest at a rate to be determined by the utility. The unpaid balance shall constitute a special tax lien against the property pursuant to the requirements of Wis. Stat. § 281.45.

§ 281.45 Stats. - House connections. *To assure preservation of public health, comfort and safety, any city, village or town or town sanitary district having a system of waterworks or sewerage, or both, may by ordinance require buildings used for human habitation and located adjacent to a sewer or water main, or in a block through which one or both of these systems extend, to be connected with either or both in the manner prescribed. If any person fails to comply for more than 10 days after notice in writing the municipality may impose a penalty or may cause connection to be made, and the expense thereof shall be assessed as a special tax against the property. Except in 1st class cities, the owner may, within 30 days after the completion of the work, file a written option with the municipal clerk stating that he or she cannot pay the amount in one sum and asking that it be levied in not to exceed 5 equal annual installments, and the amount shall be so collected with interest at a rate not to exceed 15 percent per year from the completion of the work, the unpaid balance to be a special tax lien*

It seems the key event to requiring the connection is the notice from the municipality that service is available and connection to the public system is necessary.

Requiring connection upon private wastewater system failure or upon sale of property make sense however, there have been sales of property during the past 10 years which could/should have been required to connect and others that have not connected to a main at the 10-year mark. The properties that come to mind are those homes on River Bend and Apache that existed when a developer extended utilities for the Edgewood Estates Development. Exceptions are made when the cost of connecting to the public system is much greater than connection to the public system. **The Village has used discretion in when it requires system connections and has been reluctant to appear “heavy-handed” in requiring connection when there are high costs. The 3rd criteria in the sewer utility ordinance could be revised to say “...within one year of written notice” as well.**

We have required all new builds though to connect to the existing mains. Staff is not aware of any failed/ replacement systems being installed in the area though.

With respect to the assessment of the capital costs, committee member Hubbard mentioned following a similar process as was done on Zinser St. (2019) in which we are deferring the assessment for the vacant property on the west side, but with a 10-yr limit on the deferred assessment and also have a clause that the assessment shall be paid at the time the property is sold. The property deferring the assessment is a 40-acre tract with development potential.

In the case of the current project(s) under consideration, much of the property has existing residential development on 1/3 to 1/2 acre lots. If considering future extension on Kramer Lane, there become larger parcels with homes as well as larger vacant tracts. Special assessments to the smaller developed parcels are estimated to be in the range of \$12,000 for private wastewater systems and \$9,000 for private water supply wells. Under current practice the cost

REQUEST FOR CONSIDERATION

of street reconstruction would be excluded from special assessments. (This was not the case when projects were being considered in these neighborhoods around 15 years ago).

Current information on the cost of a private wastewater “mound” system is in the range of \$15,000 to \$20,000. Private wells are in the range of \$3,000 to \$6,000. **An option for special assessment could be to maximize the special assessment (per lot or dwelling unit) to that of a mound system and apply an inflation factor annually.**

This still does not address what happens after year 10. Staff wishes to explore the creation of a hook-up fee or modification of Section 78.121 of the Municipal Code, (Access Fee for Sanitary Sewer and Water Main Improvements). Since the water utility should not be collecting monies for contributed capital cost recovery after 10 years in the eyes of the PSC, the thought is the sewer utility could pay the water utility debt for unpaid special assessments and a hookup fee for the capital cost of water and sewer main construction would be carried forward to be collected by the sewer utility. This would be in addition to the existing hook-up fee and Reserve Capacity Assessment per Residential Equivalent Unit (a.k.a. REU assessment) already in place in this area.

Staff is working with Marathon County Zoning to obtain installation dates for the existing septic systems. It appears the systems generally range in installation dates between 1978 and 1999, with one system in 2013. One owner is currently making plans to address a failed private system.

The preliminary estimate of the Ryan Street river crossing project has a total assessable cost of \$484,502 with Sewer being \$210,555 and Water \$273,947.

Staff Recommendation:

Staff recommends we move forward with the following guidelines:

- 1) The project be completed on the basis of looping and system reinforcement;
- 2) Assessments use a benchmark cost for private system replacement.
- 3) Assessments be deferred until time of connection;
 - a. Connection will be **required** when the following occurs:
 - i. Current systems fail;
 - b. Connection be **considered** when one of the following occurs;
 - i. Sale of property;
 - ii. Within 10-years of the mains being installed (by December 31, 2031)
- 4) At time of connection, both water and sewer will need to be connected;
- 5) Consider incentivizing connection within the 10-year period through waiving of interest, reduction of assessment for capital costs (15 – 25% reduction?)

Staff will explore the options of extending the assessments longer than 10-years with Legal Council and Finance Staff.

- a. The REU assessment is currently in place for sewer customers which extends until a connection is made and a similar “hook-up” fee will be explored.

These recommendations would be subject to change based on advice from Legal Counsel, Financial Consultant and Finance Staff. Also, all would be contingent on any recommendations coming from the required public hearing for the special assessments.

REQUEST FOR CONSIDERATION

Attached Docs: - Materials from August 10, 2020 Public Works Meeting

Committee Action: - This is a continuation from the discussion held on 8/10/2020

Fiscal Impact: - Dependent on Approach

Recommendation: Staff is seeking Committee Input on how to best approach assessments for this project

Recommended Language for Official Action

Thoughts?

Or, Something else

Additional action:

for information ONLY

REQUEST FOR CONSIDERATION

Public Mtg/Date:	Public Works Committee – 8/10/2020
Description:	Special Assessment Policy for Ryan St Utility Crossing Project
From:	Michael Wodalski, Director of Public Works Keith Donner, Administrator Josh Swenson, Utility Superintendent
Question:	Which options for assessing water and sewer costs for the Ryan St Utility Extension Project does the Public Works Committee Recommend?

Background

The Village approved the design contract for the Ryan St Utility Extension project in June of 2020. The primary purpose of this project is to loop the watermain on the east side of the Village across the Eau Claire River to provide a second transmission main connecting Well 6 and the associated residential development on the north side of the river with the rest of the wells and water towers located on the south side of the river.

Per the Village’s Tariff with the Public Service Commission, there are 3 options when it comes to extending mains. These are options A, B, and C in Schedule X-2 of the Village’s Tariff.

- Option A states that the cost of the extension shall be immediately collected through assessments by the municipality against the abutting property.
- Option B references an extension made on a customer-financed basis (i.e. Developer Extension)
- Option C references connections to a transmission main or connecting loop installed at utility expense within 10 years.

The primary purpose of this specific project would seem to fit best with Option C as the Village is proposing to do this project to loop the watermain across the river.

A preliminary assessment was completed per the Village’s assessment policy in which the only portion of the water and sewer mains that were assessed on this project is the portion of the mains starting at the west end of Trotzer Ln to Apache Ln and then running north on Apache Ln until the connection with Estate Drive. The estimates were based on utilizing an 8-inch watermain and sewer main per the Village’s assessment policy, even though larger mains would likely be installed. This is commonly referred to as oversizing and the Village contributes to the cost of the additional capacity for the greater good of the entire system and not just the properties directly benefitted by the new infrastructure.

The preliminary assessments were calculated on a per lot basis, or equivalent to a uniform access fee for these lots. The costs per lot are estimated at:

- Water Lateral: \$1,764.64/Lot
- Water Main: \$10,687.50
- Sewer Lateral: \$2,963.41
- Sewer Main: \$6,607.27

REQUEST FOR CONSIDERATION

Total Cost of water and sewer utilities = \$22,022.82 excluding costs for laterals on private property (from the house to the curb).

With the revisions in the Village's special assessment policy for street reconstructions, these streets would not be assessed and with the pending proposed changes to the sidewalk ordinance, the street would be reconstructed as a rural street section with on-pavement pedestrian accommodations in-lieu of sidewalks. Thus, there would be minimal assessments for driveway approaches as a concrete apron wouldn't be required, nor would curb and gutter be installed. Thus, staff believes the approximate \$22,000 access fee appears to be reasonable when you would consider a replacement well and septic system.

If the Committee is in agreement with applying the assessment formula, the next question is when would the assessment become due. Does the Village:

- a) Require connection immediately
- b) Require connection within a specific timeframe
 - i. Within 10 years
 - ii At property sales
 - iii. At time of current system failure
 - iv. Others?
- c) Defer connection to the property owners discretion

A similar project was undertaken in 2011 when Marathon County reconstructed County Road X north of Ross Ave towards the Eau Claire River. With the street reconstruction project, the Village extended water and sewer mains to serve the future Well 7 site near the disc golf course on the south side of the Eau Claire River.

As part of the project, the watermain costs were not assessed to the abutting properties, unless they desired to connect, which one property did. The unique part of that project is the majority of the main was installed where the abutting property are very large lots and rural in nature (long setbacks and pressure sewer). Had it not been for the well site, the main would not have been installed.

With the County Road X project, laterals were not installed for any property unless they committed to the assessment upfront. (Thus, if a property were to want to connect in the future, they would be required to connect at the main which will have some costly street excavation costs associated with it.)

With the project upcoming on Apache Ln (the street name on the north side of the river which lines up with Ryan St) there are 22 potential properties which could connect to the new main. However, at this time, the residents in the area have not asked the Village to extend utilities. Over the past several years, staff will receive a call or two from a resident in this area asking if water or sewer will be extended in the near future as they have a well that is lacking capacity and/or have a septic system in need of replacement. The resident is typically in favor of having water and sewer extended, but when the cost would be 100% theirs to extend utilities to their home, it becomes very cost prohibitive. Having the option to connect when needed or by the end of a 10-year period would likely be very appealing to many of the residents.

Option C of the PSC Tariff would allow for the mains to be extended and then there would be a deferred assessment which properties would pay at time of connection. It is recommended that laterals be installed for each property so the road would not have to be cut into as connections are made.

REQUEST FOR CONSIDERATION

There appears to be several options with how this could be done to extend an access fee past the 10 year threshold (if the committee thought necessary), but that would likely include having the sewer utility pay the water utility the full costs and then have the sewer utility capture the full access fee at the time of connection in the future. This scenario would need further evaluation by the attorney and finance committee.

Overall, there are several options for how extension of the mains could be paid for and prior to contacting residents about upcoming work, staff would like to know what the Committee's thoughts are on extending utilities in this area.

This topic was last discussed at length in 2017 by Administrator (then Public Works Director) Donner and no real conclusion was ever made as to how the Village should handle utility extensions. However, much of that discussion was based on new development extensions and not along the lines of system reinforcement projects through unserved areas.

The 2017 materials are attached as well for additional reference.

Attached Docs:

- Map of project area
- Preliminary Project Estimate with estimated assessment rates
- PSC Tariff
- Village of Weston Special Assessment Code
- 2017 Main Extension materials

Committee Action: - The committee last discussed this topic in 2017 with no definitive answer/recommendation

Fiscal Impact: - Dependent on Approach

Recommendation: Staff is seeking Committee Input on how to best approach assessments for this project

Recommended Language for Official Action

I Move to recommend the costs for sewer and water be _____ as part of the Ryan St/Apache Ln Utility Extension Project.

Or, Something else

Additional action:

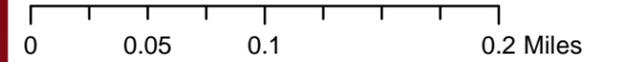


Map Date: 8/6/2020

Adoption Date (Village): N/A



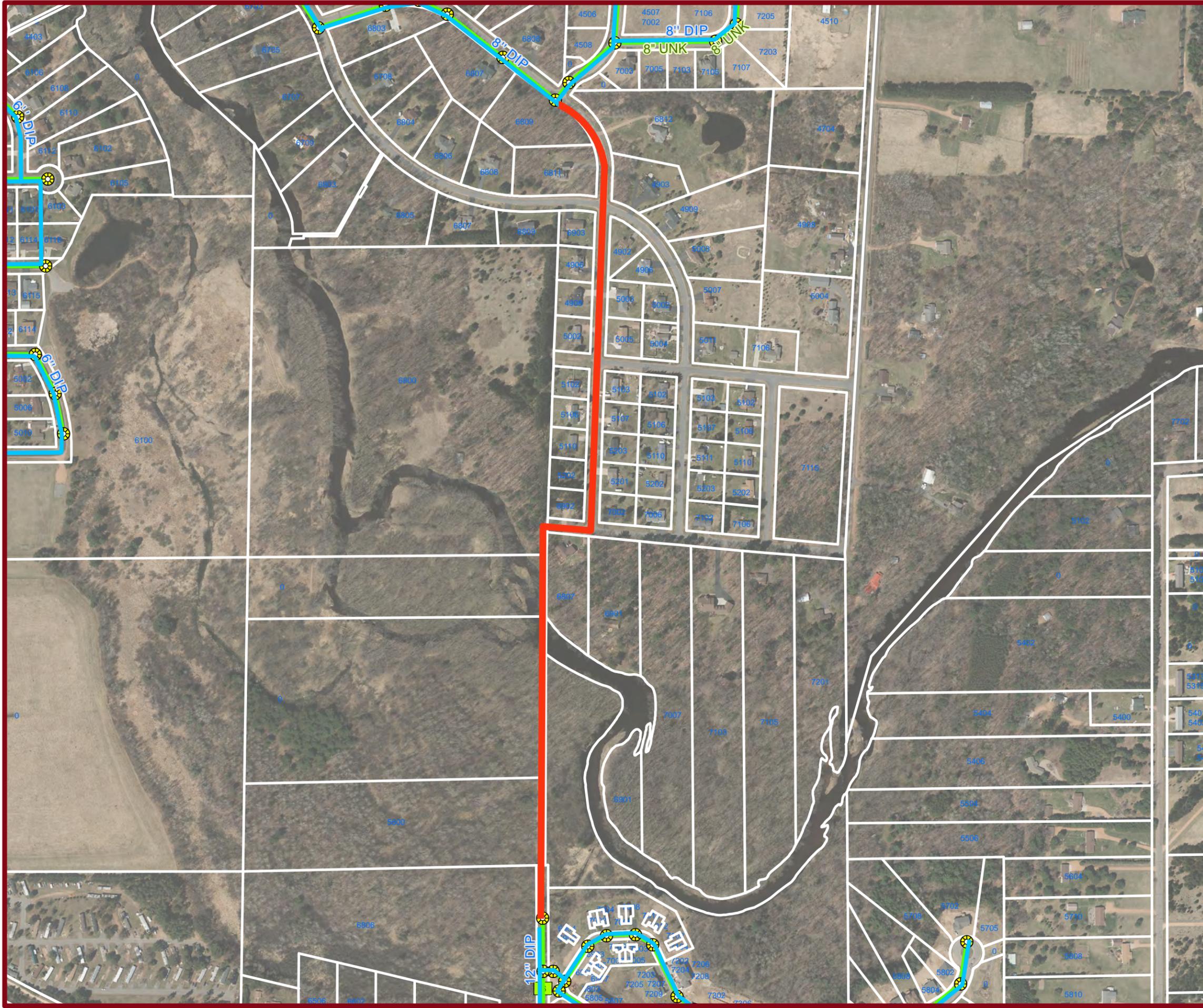
Map by the Village of Weston Public Works, Utilities,
& Technology Services Department



Water & Sewer Utility River Crossing

Legend

-  Water & Sewer Utility Extension
-  Water Mains
-  Sewer Manholes
-  Sewer Gravity Mains



Appendix C:

Village of Weston
Estimated Costs for Street Reconstruction
Ryan St and Apache Ln Utility Extension and River Crossing
Preliminary

06/23/20

Item Number	Item Description	Units	Total Project Cost			Minimum Size (assessable)	
			Estimated Quantity	Unit Price	Total Cost	Assessable Quantity	Assessable Cost
100	Sanitary Sewer						
101	Connect to Sanitary MH	EA.	1.00	\$500.00	\$500.00	0.00	\$0.00
102	PVC Sanitary Sewer, 8 Inch	L.F.	1136.00	\$44.30	\$50,324.80	1,136.00	\$50,324.80
103	PVC Sanitary Sewer, 12 Inch	LF	2060.00	\$67.75	\$139,565.00	929.00	\$41,154.70
104	Sanitary Sewer Directional Drilled - 12 Inch	EA.	600.00	\$250.00	\$150,000.00	0.00	\$0.00
105	Sanitary Manhole, 48 Inch	VF	220.00	\$290.25	\$63,855.00	60.00	\$17,415.00
106	Sanitary Manhole Frame and Cover	EA.	11.00	\$871.92	\$9,591.12	6.00	\$5,231.52
107	PVC Sanitary Sewer Wye	EA.	22.00	\$68.67	\$1,510.74	22.00	\$1,510.74
108	PVC Sanitary Lateral, 4-in	LF	660.00	\$60.03	\$39,619.80	660.00	\$39,619.80
109	Television Inspection	LF	3196.00	\$1.15	\$3,675.40	3,196.00	\$3,675.40
	Sanitary Sewer Subtotal				\$458,641.86		\$158,931.96
200	Water						
201	Hydrant, 8' Bury	EA.	8.00	\$3,995.08	\$31,960.64	5.00	\$19,975.40
202	Ductile Iron Watermain, 6 inch	L.F.	120.00	\$65.32	\$7,838.00	75.00	\$4,899.00
203	Ductile Iron Watermain, 8 inch	L.F.	1136.00	\$60.80	\$69,068.80	2,046.00	\$124,396.80
204	Ductile Iron Watermain, 12 inch	L.F.	2060.00	\$74.00	\$152,440.00	0.00	\$0.00
205	Ductile Iron Watermain, 12 inch - Restrained Gaskets	LF	600.00	\$130.00	\$78,000.00	0.00	\$0.00
206	Valve And Box, 6 inch	EA.	8.00	\$1,427.25	\$11,418.00	5.00	\$7,136.25
207	Valve And Box, 8 inch	EA.	6.00	\$2,115.75	\$12,694.50	6.00	\$12,694.50
208	Valve and Box, 12 Inch	EA.	6.00	\$2,957.20	\$17,743.20	0.00	\$0.00
209	Ductile Iron Tee 8 inch x 6 inch	EA.	8.00	\$560.00	\$4,480.00	5.00	\$2,800.00
210	Ductile Iron Tee 8 inch	EA.	0.00	\$600.00	\$0.00	0.00	\$0.00
211	Ductile Iron Tee, 8 inch x 12 inch x 12 inch	EA.	2.00	\$1,075.00	\$2,150.00	1.00	\$1,075.00
212	Ductile Iron Cross, 8 x 8 x 8 x 8	EA.	1.00	\$1,500.00	\$1,500.00	1.00	\$1,500.00
213	Ductile Iron Fittings	EA.	6.00	\$500.00	\$3,000.00	6.00	\$3,000.00
214	Connect to Existing	EA.	2.00	\$500.00	\$1,000.00	0.00	\$0.00
215	Water service Group, 1 inch	EA.	22.00	\$420.00	\$9,240.00	22.00	\$9,240.00
216	Copper Water Service, 1 inch	L.F.	660.00	\$30.40	\$20,064.00	660.00	\$20,064.00
217	Water service Group, 1.5 inch	EA.	0.00	\$341.00	\$0.00	0.00	\$0.00
218	Copper Water Service, 1.5 inch	L.F.	0.00	\$22.80	\$0.00	0.00	\$0.00
219	Water service Group, 2 inch	EA.	0.00	\$400.00	\$0.00	0.00	\$0.00
220	Copper Water Service, 2 inch	L.F.	0.00	\$40.00	\$0.00	0.00	\$0.00
	Water Subtotal				\$422,597.14		\$206,780.95
300	Storm Sewer						
301	Underdrain with Stone Trench (12")	L.F.	1320.00	\$30.78	\$40,629.60	0.00	\$0.00
302	Reinforced Concrete Pipe, Class IV, Storm Sewer, 12 inch	L.F.	0.00	\$0.00	\$0.00	0.00	\$0.00
303	Reinforced Concrete Pipe, Class IV, Storm Sewer, 18 inch	L.F.	0.00	\$0.00	\$0.00	0.00	\$0.00
304	Reinforced Concrete Pipe, Class III, Storm Sewer, 24 inch	L.F.	0.00	\$0.00	\$0.00	0.00	\$0.00
305	Reinforced Concrete Pipe, Class III, Storm Sewer, 36 inch	L.F.	0.00	\$0.00	\$0.00	0.00	\$0.00
306	Storm Sewer Manholes, 48 inch	EA.	0.00	\$0.00	\$0.00	0.00	\$0.00
307	Inlets, Type 3	VF	0.00	\$0.00	\$0.00	0.00	\$0.00
308	12" Nyloplast Ditch Overflow (with grate)	EA.	12.00	\$740.00	\$8,880.00	0.00	\$0.00
309	Storm Sewer Manhole Covers, R-1550	EA.	0.00	\$0.00	\$0.00	0.00	\$0.00
310	Inlet Covers Frame and grate, R3067-L	EA.	0.00	\$0.00	\$0.00	0.00	\$0.00
311	Inlet Protection, Type C	EA.	0.00	\$0.00	\$0.00	0.00	\$0.00
	Storm Sewer Total				\$49,509.60		\$0.00

Village of Weston
Estimated Costs for Street Reconstruction
Ryan St and Apache Ln Utility Extension and River Crossing

Preliminary

06/23/20

Item Number	Item Description	Units	Total Project Cost			Minimum Size (assessable)	
			Estimated Quantity	Unit Price	Total Cost	Assessable Quantity	Assessable Cost
400	Street Reconstruction						
401	Mobilization	L.S.	0.00	\$5,000.00	\$0.00	0.00	\$0.00
402	Traffic Control	L.S.	1.00	\$1,000.00	\$1,000.00	0.00	\$0.00
403	Field Office, Type B	L.S.	0.00	\$2,000.00	\$0.00	0.00	\$0.00
404	Pavement Marking	LF	0.00	\$8.00	\$0.00	0.00	\$0.00
405	Removing Asphalt Pavement and Haul to Weston Yard	S.Y.	5,965	\$4.80	\$28,632.00	0.00	\$0.00
406	Credit for Recycled Asphalt	TN	-	(\$2.61)	\$0.00	0.00	\$0.00
407	Sawing Asphalt Pavement	L.F.	240.00	\$1.50	\$360.00	0.00	\$0.00
408	Removing Concrete Sidewalk / Driveway Approach	SF	0.00	\$1.00	\$0.00	0.00	\$0.00
409	Removing Signs	EA.	0.00	\$30.00	\$0.00	0.00	\$0.00
410	Common Excavation	C.Y.	1,988	\$8.75	\$17,397.92	0.00	\$0.00
411	Finishing Roadway	EA.	1.00	\$1,000.00	\$1,000.00	0.00	\$0.00
412	Crushed Aggregate Base Course, 3/4	CY	2778	\$9.00	\$25,000.00	0.00	\$0.00
413	Shoulder Material 3/4 inch	TN	-	\$9.20	\$0.00	0.00	\$0.00
414	Asphalt Concrete Pavement, Type E-1, 3 inch	Ton	1201	\$70.00	\$84,084.00	0.00	\$0.00
415	Moving Small Sign Supports	EA.	0.00	\$30.00	\$0.00	0.00	\$0.00
416	Silt Fence	LF	1000.00	\$1.50	\$1,500.00	0.00	\$0.00
417	Mob.Erosion Control	L.S.	1.00	\$500.00	\$500.00	0.00	\$0.00
418	Water for Testing, Grass Seed, Dust Control	LS	1.00	\$2,500.00	\$2,500.00	0.00	\$0.00
	Street Reconstruction Subtotal				\$161,973.92		\$0.00
500	Curb and Gutter						
501	Concrete Curb and Gutter, 24 inch	L.F.	-	\$9.00	\$0.00	0.00	\$0.00
502	Concrete Curb and Gutter, 30 inch	L.F.	0.00	\$9.50	\$0.00	0.00	\$0.00
503	Concrete Shoulder	LF	4400.00	\$9.00	\$39,600.00	0.00	\$0.00
504	Common Excavation	C.Y.	0.00	\$8.75	\$0.00	0.00	\$0.00
505	Crushed Aggregate Base Course	CY	325.93	\$9.00	\$2,933.33	325.93	\$2,933.33
	Curb and Gutter Subtotal				\$42,533.33		\$2,933.33
600	Sidewalk and Driveways						
601	Concrete Sidewalk, 4 inch	S.F.	0.00	\$3.00	\$0.00	0.00	\$0.00
602	Concrete Sidewalk, 6 inch	S.F.	0.00	\$4.50	\$0.00	0.00	\$0.00
603	Curb Ramp Detectable Warning Field (Yellow)	S.F.	0.00	\$37.00	\$0.00	0.00	\$0.00
604	Common Excavation	C.Y.	0.00	\$8.75	\$0.00	0.00	\$0.00
605	Crushed Aggregate Base Course	C.Y.	0.00	\$9.20	\$0.00	0.00	\$0.00
606	Concrete Driveway Approach, 6 inch	SF	0.00	\$4.50	\$0.00	0.00	\$0.00
607	Common Excavation	C.Y.	0.00	\$8.75	\$0.00	0.00	\$0.00
608	Crushed Aggregate Base Course	C.Y.	0.00	\$9.20	\$0.00	0.00	\$0.00
609	Asphalt Concrete Pavement, Driveway, 2 inch	SY	0.00	\$20.00	\$0.00	0.00	\$0.00
610	Common Excavation	C.Y.	0.00	\$8.75	\$0.00	0.00	\$0.00
611	Crushed Aggregate Base Course	TN	0.00	\$9.20	\$0.00	0.00	\$0.00
	Sidewalk and Driveways Subtotal				\$0.00		\$0.00
700	Landscaping and Mobilization						
701	Mobilization	L.S.	1.00	\$60,000.00	\$60,000.00	0.00	\$0.00
702	Salvaged Topsoil/Compost, Mixed and Screened, 4 inch	S.Y.	700	\$1.50	\$1,050.00	0	\$0.00
703	Seed, Fertilizer, Mulch	LS	1.00	\$1,000.00	\$1,000.00	0.00	\$0.00
	Landscaping and Mobilization Subtotal				\$62,050.00		\$0.00
Project Total Labor and Materials					\$1,197,305.85		\$368,646.24

Appendix D: Cost Summary and Assessment Rates

1. Cost Summary of Estimated Assessable Costs

Preliminary

Ryan St River Crossing Utility Extension

06/23/20

	Total Project Costs	Assessable Costs ¹
Subtotal Sewer Improvements	\$ 409,430.94	\$109,721.04
Subtotal Sewer Lateral Improvements	\$ 49,210.92	\$ 49,210.92
Subtotal Water Improvements	\$ 393,293.14	\$177,476.95
Subtotal Water Lateral Improvements	\$ 29,304.00	\$ 29,304.00
Subtotal Street Reconstruction Apache Ln	\$ 161,973.92	\$ -
Subtotal Curb & Gutter	\$ 42,533.33	\$ -
Subtotal Storm Sewer	\$ 49,509.60	\$ -
Subtotal Sidewalks	\$ -	\$ -
Subtotal Concrete Driveway Approaches	\$ -	\$ -
Subtotal Asphalt Driveways	\$ -	\$ -
Total Labor and Materials	\$ 1,135,255.85	\$ 365,712.91
Contingencies @ 10%	\$ 113,530.00	\$ 18,290.00
Landscaping Restoration & Mobilization (common)	\$ 62,050.00	\$ 20,000.00
Engineering/Construction Inspection (12% of Const. Est.)	\$ 136,231.00	\$ 43,900.00
Engineering Design (10% of Const. Est)	\$ 113,526.00	\$ 36,600.00
Administration/Management (2.5%)	\$ 28,381.00	\$ -
Total All Improvements	\$ 1,588,974.00	\$ 484,503.00
Cost Allocations by Category (see note 2)		
Total Sewer Improvements	\$ 573,065.00	\$ 145,360.00
Total Sewer Lateral Improvements	\$ 68,879.00	\$ 65,195.00
Total Water Improvements	\$ 550,477.00	\$ 235,125.00
Total Water Lateral Improvements	\$ 41,016.00	\$ 38,822.00
Total Street Reconstruction Zinser St	\$ 226,709.00	\$ -
Total Curb & Gutter	\$ 59,532.00	\$ -
Total Storm Sewer	\$ 69,297.00	\$ -
Total Driveway Culverts	\$ -	\$ -
Total Sidewalks	\$ -	\$ -
Total Concrete Driveway Approaches	\$ -	\$ -
Asphalt Driveways	\$ -	\$ -
Total Project Costs	\$ 1,588,975.00	\$ 484,502.00

- Notes:**
1. Assessable construction costs are as itemized in the detailed cost estimate, Appendix C.
 2. Engineering design, construction management, contingencies and landscaping are allocated to each category of construction based on the proportion of cost for each major category.

Appendix D: Cost Summary and Assessment Rates

2. Estimated Assessment Rates

Preliminary

06/23/20

Ryan St and Apache Ln Reconstruction and Utility Extension

A. Front Footage Assessment

	Total Assessable Costs	Assessable Units	Units	Calculated Assessment Rate
Sanitary Sewer Improvements	\$ 145,360.00	22	EA	\$ 6,607.27
Sanitary Lateral Improvements	\$ 65,195.00	22	EA	\$ 2,963.41
Water System Improvements	\$ 235,125.00	22	EA	\$ 10,687.50
Water Lateral Improvements	\$ 38,822.00	22	EA	\$ 1,764.64
	\$ 484,502.00			
			Water / Lot	\$ 12,452.14
			Sewer / Lot	\$ 9,570.68
			Total/Lot	\$ 22,022.82

Public Service Commission of Wisconsin

Weston Water Utility

Water Main Extension Rule

Water mains will be extended for new customers on the following basis:

- A. Where the cost of the extension is to immediately be collected through assessment by the municipality against the abutting property, the procedure set forth under Wis. Stat. § 66.0703 will apply, and no additional customer contribution to the utility will be required.
- B. Where the municipality is unwilling or unable to make a special assessment, the extension will be made on a customer-financed basis as follows:
 - 1. The applicant(s) will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under paragraph A.
 - 2. Part of the contribution required in paragraph B.1. will be refundable. When additional customers are connected to the extended main within 10 years of the date of completion, contributions in aid of construction will be collected equal to the amount which would have been assessed under paragraph A. for the abutting property being served. This amount will be refunded to the original contributor(s). In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under paragraph A., nor will it exceed the total assessable cost of the original extension.
- C. When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under paragraph A.

Public Service Commission of Wisconsin

Weston Water Utility

Water Main Installations in Platted Subdivisions

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

(Ord. of 1-16-1989, and Ord. of 8-16-04 § 1(11)) [Amended via Ord. No 15-027, 11/18/2015; Ord. No 17-005, 2/22/2017]

ARTICLE III. SPECIAL ASSESSMENTS*

Sec. 78.113. Purpose.

The purpose of this article is to provide for payment for the construction, improvement and preservation of the driveway approaches, streets, curbs, gutters, and sewer and water mains in the village by the levy of special assessments therefor upon various classes of real estate, in a fair and equitable manner, through the application of a variety of formulas. All such levies shall be grounded in the exercise of the police powers of the village.

(Ord. of 4-21-1998, Ord. of 3-22-2012, § 1(13.05.010)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.114. Special assessment options.

- (a) **Statutory procedures.** Pursuant to Wis. Stat. § [66.0701](#), the village adopts the procedures for levying special assessments as contained in Wis. Stat. § [66.0703](#), with the exception that the village may at its discretion use the following procedures in lieu of the procedures described in Wis. Stats. §§ [66.0703\(8\)\(c\)](#), [\(8\)\(d\)](#) and [\(8\)\(e\)](#):
- (1) When the board determines to proceed with the work or improvement, it shall approve the plans and specifications therefor and adopt a resolution directing that such work or improvement be carried out in accordance with the report as finally approved.
 - (2) The village may adopt the final resolution to levy the special assessments either before the work is carried out or after the work is completed and actual project costs have been determined. The final resolution shall list the cost of the special assessment levied against each property benefitted by the improvement. The village clerk/treasurer shall publish the final resolution as a class 1 notice, under Wis. Stats. [Chapter 985](#), in the assessment district and a copy of such resolution shall be mailed to every interested person whose post office address is known, or can be ascertained with reasonable diligence.
 - (3) When the final resolution is published, all awards, compensations and assessments arising therefrom are deemed legally authorized and made, subject to the right of appeal under Wis. Stat. § [66.0703\(12\)](#).
- (b) **Developer financing.** Where the municipality is unwilling or unable to make a special assessment, the improvements will be made on a developer-financed basis as follows:

- (1) The applicants will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under subsection (a) of this section.

* **State Law References**--Special Assessments, Wis. Stats. §§ 66.0703, 66.0715(2), 66.0701, 66.0705.

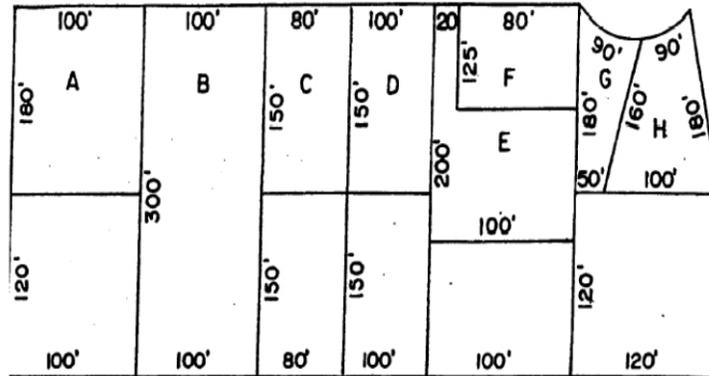
- (2) Part of the contribution required in subsection (b)(1) of this section will be refundable. When additional property is benefitted within ten years of the date of completion, which the original developer did not own or have an interest in at the time of the project, contributions in aid of construction will be collected equal to the amount which would have been assessed under subsection (a) of this section for the abutting property benefitted. This amount will be refunded to the original contributors. In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under subsection (a) of this section nor will it exceed the total assessable cost of the original extension. After ten years has elapsed there will be no refunds.
- (c) **Special agreement.** The village board, through recommendation by the appropriate committee, would handle each case on an individual basis. A resolution would be passed stating the conditions of the agreement.

(Ord. of 4-21-1998, Ord. of 3-22-2012, § 1(13.05.020)) [Amended via Ord. No 15-027, 11/18/2015]

Sec. 78.115. Assessment formula.

- (a) The assessment may be made on the adjusted front footage formula. In such formula, odd-shaped lots and cul-de-sac lots are adjusted to an average front footage equivalent to the frontage of a rectangularly shaped lot of the same depth. This method is declared and found to be a more equitable assessment method than the simple front footage method. The adjusted front footage method gives consideration to the depth and shape, as well as frontage, on the street improved. The plat example in figure 1 illustrates how the method is used in practice.

FIGURE 1



Lot A, corner lot--Adjusted footage shall be based on the first side improved. If both sides are improved the adjusted front footage shall be based on the long side.

Lot B	100 feet by 150 feet	Adjusted front footage	100.00 feet
Lot C	80 feet by 150 feet	Adjusted front footage	80.00 feet
Lot D	100 feet by 150 feet	Adjusted front footage	100.00 feet
Lot E	10,000 square feet_150 feet	Adjusted front footage	66.67 feet
Lot F	10,000 square feet150 feet	Adjusted front footage	66.67 feet
Lot G	11,900 square feet150 feet	Adjusted front footage	79.00 feet
Lot H*	16,150 square feet150 feet	Adjusted front footage	108.00 feet

Note: Square footage amounts for lots G and H are estimates.

*Note that the adjusted front footage can be further modified under Sec. 78.116(1).

- (b) In the adjusted front footage formula in figure 1 the lot depth figure of 150 feet has been used in the calculations. However, in applying this formula to a specific block, the actual denominator used in the formula shall be the apparent, general lot depth of the block in which the lot is situated or 150 feet, whichever is less. Such apparent lot depth shall be determined by the public works and utility committee and included in the schedule of the proposed assessments required by Wis. Stat. § [66.0703](#), subject to the usual control of the village board, set forth in the cited section of the statutes.
- (c) Large lots (residential lots with area greater than 40,000 square feet and commercial and industrial lots) may be assessed based on lot area or other methods of assessments that are deemed to be fair and equitable by the public works and utility committee.

- (d) The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Actual front footage, means the actual length of a lot's property lines abutting a public improvement and measured as described in legal documents (deeds, certified survey maps, subdivision plats, or other public land survey records).

Adjusted front footage, means the front footage of a lot after making allowances for lot shape and size in accordance with this special assessment policy. The adjusted front footage may be greater or less than the actual front footage.

Assessable front footage, means the front footage upon which the assessment will be levied. The assessable front footage will usually be the same as the adjusted front footage. However, in cases such as those involving corner lots which were previously assessed on one side, or where a lot may have received a partial assessment, the assessable front footage can differ from the adjusted front footage.

(Ord. of 4-21-1998, Ord. of 3-22-2012, § 1(13.05.030)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.116. Applying the adjusted front footage formula.

Throughout this section, 150 feet will be used as the denominator for purposes of explaining the application of the formula.

- (1) ***Odd-shaped lots***. For odd-shaped lots, such as found on cul-de-sacs or triangular intersections, etc., the adjusted front footage is computed by dividing the area of the lot, up to a maximum distance of 150 feet from the street where the improvement is to be installed, by 150. When the adjusted front footage formula is applied and results in an adjusted front footage which is greater than the actual front footage, then the assessable front footage shall be the adjusted front footage.
- (2) ***Approximately rectangular lots***. For a lot which is approximately rectangular, the adjusted front footage is computed by averaging the front and back sides of the lot. If the lot is deeper than 150 feet, the width at the 150-foot depth is used for the back lot line. This method is limited to where the divergence between the front and rear lot lines is five feet or less.
- (3) ***Rectangular lots***. For the normal rectangular lot, the adjusted front footage is the actual front footage of the lot, using the 150-foot denominator.
- (4) ***Shallow lots***. For rectangular lots under 150 feet in depth, the adjusted front footage is determined by dividing the actual lot area by 150 feet.

- (5) **Neck lots.** For lots which have a small frontage on a street, with a narrow strip running back 150 feet more or less, an adjusted front footage is determined by dividing the actual lot area by 150 feet.
- (6) **Corner lots.** The adjusted front footage for corner lots shall be based on the first side improved. If both sides are improved, the adjusted front footage shall be based on the long side. On lots where property lines meet with an arc, the front footage shall be computed as half the arc measurement at the property line. The adjusted front footage will further take into account the lot shape as described in this section. Where one side has been previously improved and assessed and the second side is improved, an assessment will be levied for the second side served if the lot could be divided along the second side to make another lot conforming to existing or potential zoning. The adjusted front footage for the second side served in this case will be the adjusted front footage on the second side less 150 feet.
- (7) **Double frontage lots.** See lot B in figure 1. A double frontage lot assessment is an exception to the rule. Its assessment shall be for the first side served. The assessment shall be computed on the adjusted front footage method that conforms to the shape and size of the lot, except that if the lot is capable of division on a line roughly parallel to either of the abutting streets, into two or more lots upon which two or more principal buildings could be erected according to the regulations of the zoning district in which the lot is located, the assessment shall then be for both sides when served and at the adjusted front footage formula as conforms to the size and shape of the resulting "lots." Any variance that may be granted by the zoning board of appeals will be excluded from consideration in calculating lot division for purposes of assessment under this section.
- (8) **Triple frontage lots.** Triple frontage lots have characteristics of double frontage and corner lots. A triple frontage lot will be considered the same as a double frontage lot.
- (9) **Other cases.** Lots not meeting any of the specific criteria described in Sec. 78.115 and this section will be handled on a case by case basis.

(Ord. of 4-21-1998, Ord. of 3-22-2012, § 1(13.05.040)) [Amended via Ord. No 15-027, 11/18/2015]

Sec. 78.117. Determination of assessable front footage.

The assessable front footage is the frontage upon which the assessment will be calculated and shall be determined by taking the adjusted front footage, as determined in Secs 78.115 and 78.116, less any allowances for previous assessments, or other unassessable front footage.

(Ord. of 4-21-1998, § 1(13.05.050)) [Amended via Ord. No 15-027, 11/18/2015]

Sec. 78.117.1. Alternative procedure/sewer and water assessments.

As a complete alternative to the methods of assessments for sanitary sewer and water main improvements provided in Secs. 78.115, 78.116 and 78.117, the following procedure may be used either exclusively or in combination with other methods of assessments allowed by law in making such assessments.

- (1) **Lump sum/REU assessment.** A lump sum or base assessment may be levied against each assessable parcel within the boundaries of the district to be assessed. In addition to the lump sum assessment, residential equivalency unit assessments (REU's), using average residential water consumption as the standard of measurement, may be applied to those commercial and industrial users of the system that are projected to use the system in excess of the daily average water usage of a single family residence. Such additional REU assessments may vary in proportion to the existing or projected use of the property.
- (2) **Assessments for costs of reserve capacity.** The reserve capacity cost of a sewer or water system benefitting future users may be fairly apportioned among property owners who could not otherwise be connected to the service without the interceptor or water main. REU's shall be calculated for each such property and payments made on the assessment will not be due until each such property is developed.
- (3) **Changes in REU assessment.** Where remodeling or additions to an existing structure would change the REU's assessed against a parcel of property, then an additional amount equal to the new REU's times the original assessed amount per REU must be paid in full before occupancy is permitted.

(Ord. of 2-21-2000, § 1) [Amended via Ord. No 15-027, 11/18/2015]

Sec. 78.118. Determination of assessment cost for new street and curb and gutter construction.

- (a) **Assessable costs.** One hundred percent of new street and curb and gutter construction will be assessed.
- (b) **Assessment calculation.** The assessment for the initial installation of street, curb, gutter and pavement construction shall be computed by multiplying the assessable front footage, as provided in Sec. 78.117, by the per-foot charges as calculated for the project.

(Ord. of 4-21-1998, § 1(13.05.060)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.119. Drive approach construction.

One hundred percent of the drive approach costs will be assessed to the property owner on all new construction and street reconstruction projects based on an actual square foot measurement.

(Ord. of 4-21-1998, § 1(13.05.080)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.120. Determination of assessment cost for sanitary sewer, lift station, water main construction and booster stations.

- (a) **General method of determining cost for sanitary sewer and water main construction.** The amount to be levied against an abutting property shall be determined by multiplying the assessable front footage (as determined in Sec. 78.117) of the individual parcel abutting the street or right-of-way to be improved or so improved by the assessable cost per foot, which is determined by dividing the total cost of the project for the blocks, block, or part thereof by the total number of feet of assessable front footage on both sides of the street. The total cost of the project may include, but shall not be limited to, all construction and excavation costs, including rock removal and supplementary bedding, dewatering costs, and survey, inspection and engineering costs if applicable and so authorized.
- (b) **Exceptions.**
- (1) **Cost based on eight-inch mains.** Assessments for sanitary sewer and water main construction shall be based upon the cost of installation of eight-inch mains, notwithstanding larger pipe actually installed, unless the customer's needs require a larger size main.
 - (2) **Corner lots.** Assessable footage shall be determined according to section 78.116.
 - (3) **Large lots.** Large lots shall be defined as residential lots over 40,000 square feet in area and industrial and commercial lots. For large lots the assessment for the improvements will be based on the area of the property benefitted, or by other methods of assessment deemed to be fair and equitable by the Public Works and Utility Committee.
 - (4) **Unplatted area.** The public works and utility committee shall apply the general guidelines of the adjusted front footage formulas of Secs. 78.115 and 78.116, this section, or other methods of assessment that are deemed to be fair and equitable.
- (c) **Lift stations.** Lift stations may be fully or partially assessed to the properties of the area which they serve. Lift stations may be assessed by the area method, the front footage method, the per lot or per dwelling unit method, or by any other methods

deemed to be fair and equitable by the public works and utility committee. The assessments shall be levied in districts served by lift stations and are based on present capital costs as recommended by the Public Works and Utility Committee.

- (d) **Booster stations.** Booster stations may be fully or partially assessed to the properties of the area which they serve. Booster stations may be assessed by the area method, the adjusted front footage method, the per lot or per dwelling unit method, or by any other methods deemed to be fair and equitable by the Public Works and Utility Committee. The assessments shall be levied in districts served by booster stations and are based on present and future capital, operational and maintenance costs as recommended by the Public Works and Utility Committee.

(Ord. of 4-21-1998, § 1(13.05.100)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.121. Access fee for sanitary sewer and water main improvements.

- (a) When a property is benefitted by connecting private service laterals or where a development directly abutting the water or sewer mains extends additional mains with a direct connection to a sanitary sewer or water main, either existing or newly constructed, and where no assessments for the sanitary sewer and water main improvements have been previously levied against the property, the Public Works and Utility Committee shall cause an access fee to be charged to the benefitted property in lieu of the special assessment normally charged to abutting owners.
- (b) For previously existing mains, the access fee shall be based on the current special assessment costs for similar construction, and for new mains the access fee shall be based on the actual project costs for new construction determined in accordance with Sec. 78.120.
- (c) The access fee shall be charged when recently annexed properties are to be connected to existing mains, or when properties not previously assessed by normal special assessment procedures are connected to mains.
- (d) Payment for the access fee shall be a lump sum payment made in advance of the village's/utility's granting permission to connect to the mains owned by the village/utility. However, the village may by resolution approve an installment payment plan as normally used for special assessments in accordance with Sec. 78.123.
- (e) When an access fee is levied for an improvement not previously assessed by the village, and where the improvement was already 100 percent assessed to a project developer or where the improvement was constructed and financed solely by a developer under the direction of the village but without direct village cost, then the village may refund the access fee to the project developer in accordance with the following:

- (1) A "project developer" shall refer to a person, persons or business organization which financed at least 50 percent or more of the total project cost.
- (2) A connection fee may be refunded to a project developer who qualifies as stated in this subsection (e) providing the connection fee is collected by the village within ten years from the year in which the improvement was constructed. After ten years has elapsed, any claims for refunds shall be invalid.
- (3) A request for refund of an access fee shall be made in writing by the original project developer who was either assessed for the project or solely financed the project.
- (4) No person other than the original project developer shall be eligible to claim or receive a refund. The village, in its sole discretion, shall determine whether a refund shall be made after examining evidence and testimony. The village may request additional information from the developer other than that specified in this subsection (e). A finding of incomplete or unsubstantiated evidence may be grounds for denial of the claim for refund.
- (5) To qualify for an access fee refund, a project developer must be able to substantiate his claim by either:
 - a. Producing a record of the assessment originally levied by the village indicating the original improvement was fully assessed by the village to the developer;
 - b. Submitting a sworn affidavit stating the developer paid for improvements serving properties other than the developer's own for which the developer received no previous reimbursement. The affidavit should be filed immediately after completion of the improvement, and refiled or amended at the time of the claim. Incorrect claims or untruthful statements shall subject the affiant to penalties of law.
- (6) The amount of the refund shall be calculated according to subsection (5)b of this section, less a fee of ten percent of the total to be paid to the village for administration expenses.
- (7) The payment of the refund may be in a lump sum or in installments, as the village may direct at the time of the claim.

(Ord. of 4-21-1998, § 1(13.05.110)) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.122. Service laterals required.

- (a) Prior to the improvement of the village street by the installation of curb, gutter, pavement or other permanent surfacing, utility laterals and service pipes shall be laid from the mains or utility tunnels to the abutting property. Where the work is done by village forces or by public contract let by the village, the cost of such installation on private property shall be borne 100 percent by the property served. Extended time for payment, if any, shall be the same as for the street improvement. The village shall follow the procedures of Wis. Stat. § [66.0703](#) as to notice, plans, estimates and levies for special assessment for the work.
- (b) Laterals and service pipes for non-village-owned utilities may be required to be installed prior to the street improvement. The installation shall be by resolution of the village board for each street on a project-by-project basis.

(Ord. of 4-21-1998, § 1(13.05.120); Ord. of 3-22-2012) [Amended via Ord. No 15-027, 11/18/2015] [Amended via Ord. No 19-002, 1/26/2019]

Sec. 78.123. Assessment paid by installments.

- (a) Special assessments for the improvements provided for in this article may be paid over a period set forth in the preliminary and final special assessment resolutions. The number of annual installments shall be five when the average principal amount of special assessments on a project is \$1,000.00 or less. The village board may, but is not required, to extend the number of annual installments to more than five, but not greater than ten annual installments when the average principal amount of special assessments on a project is \$1,001.00 or more.
- (b) Special assessments for the improvements provided for in this article may be paid over a period in excess of ten years only in those instances where the village board finds it to be in the public interest to construct a project and impose special assessments for the improvement upon real estate whose present or foreseeable use in the immediate future is not directly related to or dependent upon the improvements.

(Ord. of 4-21-1998, § 1(13.05.130); Ord. of 5-21-2001(2), § 1) [Amended via Ord. No 15-027, 11/18/2015]

Sec. 78.124. Assessment prior to annexation.

- (a) As a condition of annexation, and prior to action by the village board on any proposed annexation ordinance, a tender must be made to the village for unremunerated improvements made by the village from which benefits have accrued to the property petitioned or would have been received by such property but for the fact that such land was outside of the village when the improvements were made.

- (b) Such tender must be made in cash, agreed to on an installment basis in accordance with village policies in effect at the time of such request for annexation, or, at the village's prerogative, an agreement may be entered into providing for payment.
- (c) The benefits which must be paid are those which could have been assessed on a special assessment basis, whether under the police power or under the special benefit procedures, had the area to be considered for annexation been in the village at the time the improvements were made, and include but are not limited to new street construction, curb and gutter, sanitary sewer, water main, and any other improvements.
- (d) Should the annexation ordinance fail, then any tender shall be returned to the petitioner unless the improvements are already benefitting the property, in which case the tender shall be retained and enforced by the village.

(Ord. of 4-21-1998, § 1(13.05.140)) [Amended via Ord. No 15-027, 11/18/2015]

**VILLAGE OF WESTON, WISCONSIN
AGENDA ITEM COVER SHEET**

MTG/DATE: Property and Infrastructure and Plan Commission – 06/05/17

FROM: Keith Donner, P.E., Director of Public Works & Utilities

DESCRIPTION: Adoption of Utility Main Extension Prescriptions to Supplement the Village's Water and Sewer Main Extension Policies and Recommended Elements of Revisions to Related Policies and Ordinances

ACTION:	<input type="checkbox"/> Approve	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Proclamation
	<input type="checkbox"/> Deny	<input checked="" type="checkbox"/> Policy	<input type="checkbox"/> Report
	<input type="checkbox"/> Expenditure	<input type="checkbox"/> Procedure	<input type="checkbox"/> Resolution

QUESTION: Should the Board of Trustees adopt Utility Main Extension Prescriptions to Supplement the Village's Water and Sewer Main Extension Policies as recommended by the Director of Public Works? What

BRIEF: The Village's current policy and practice for extensions of water and sanitary sewer mains follows the Village's tariff (X-2 and X-3) on file with the Public Service Commission of Wisconsin (PSC). This policy essentially says that the cost of all extensions is the responsibility of "developers," i.e. the person or company desiring service, rather than the Village (or essentially utility customers and taxpayers). However, the Director has encountered several situations recently that point out the need for more participation/financial incentives to be offered by the Village to accomplish utility reinforcement, infill and possibly system extensions.

RECOMMEND: The Director recommends adoption of proposed Municipal Utility Extension Prescriptions to Supplement the Village's Water and Sewer Main Extension Policies. The Director seeks feedback on incentives for extending mains and determining availability of service.

COMMITTEE: Finance Committee considered and approved on 06/05/2017
Property & Infrastructure Committee on 06/12/2017
Plan Commission on 06/12/2017; Board of Trustees on 06/19/2017

REQUEST: Approve Director's recommendation.

Is there an additional briefer with this agenda item? **YES**

Are there additional reference documents which have been attached to this report?

YES - Materials in DropBox Folder:

<https://www.dropbox.com/sh/j8mr53dj30ultsv/AAB-fVJZXHV67ZbuRT-A1mOKa?dl=0>

**VILLAGE OF WESTON, WISCONSIN
AGENDA ITEM BRIEFER**

1. Policy Question:

Should the Board of Trustees adopt Utility Main Extension Prescriptions and Policies to supplement the Village's Water and Sewer Main Extension Policies? Secondly, what elements should the Board of Trustees endorse in revisions to related ordinances and policies to accomplish the goal of municipal utility service to developed areas of the Village?

2. Purpose:

The purpose of asking these questions is to receive guidance and feedback from Village policymakers regarding the "policy question" written out above.

3. Background:

The Village's current policy and practice for extensions of water and sanitary sewer mains follows the Village's tariff (X-2 and X-3) on file with the Public Service Commission of Wisconsin (PSC). With very few exceptions this tariff is the same one adopted for all Wisconsin water utilities. Even for those few exceptions the basic philosophy of main extension policies is the same; that is, developers, or those who desire the service extension, should pay for the extension, not the utility (which is existing customers or taxpayers).

This policy essentially says that the cost of all extensions is the responsibility of "developers," i.e. the person or company desiring service – the "cost causer" - rather than the Village (or essentially utility customers and taxpayers). This philosophy is prevalent if not universal throughout the country.

With respect to main extensions for either water or sanitary sewer the Village of Weston has traditionally held to the principles discussed above during the Director's 19 years with the Village.

The philosophical discussion becomes clouded as extensions of sewer and water mains are made that create benefits to customers and property neighboring a subdivision and/or along a route to the desired destination. When the "developer" is an individual desiring municipal utility service the cost of financing extensions quickly becomes impractical, unless other properties, and/or the Village, participate. When the "developer" is a subdivider of a plat, the financial means are much greater. Recapture agreements can be, and have been, offered in these situations to allow the developer a means of recouping their investment benefiting these other properties when those properties outside their development connect. However,

these agreements have a sunset provision of 10 years following the original construction and there is no mandatory connection requirement. Subdivision developers have been the only parties to execute these agreements to this point.

There are situations in which the Village may play the role of developer. The development of the Business and Technology Park and extensions of utilities to make sanitary sewer and water available to the property along Zinser Street south of STH 29 involved a series of projects over a span of approximately 8 years between 1998 and 2006. As the initiator of those projects, the Village had the ability to mitigate – if not eliminate - its risk for expending public funds by levying special assessments to properties that benefited from the projects. Special assessments for these projects included front foot charges for minimum size (8”) mains and the Reserve Capacity Assessment per Residential Equivalent Unit (REU) assessment to recoup investments in the wastewater transmission system rather than pass those on to customers through rates.

The Village always has the option to utilize special assessments as described in tariff schedule X-3 and as provided under 66.0607 Stats., even in developer initiated projects, but this option has generally been avoided in the past 15 years or more, to steer clear of negative public reaction from those affected.

By holding to the policy of “developer” responsibilities for costs, it seems there has been a level of impasse reached for extensions even within a few hundred feet of the existing water and sewer mains. There are currently 5 situations which the Director has been contacted about with respect to sewer system connection for individual lots vs private wastewater system construction – River Front Place, Weston Avenue, East Jelinek, CTH J, and Buska Street. These have historically been evaluated as to whether sewer service is “available,” with determination of “availability” left to the judgement of the Director in terms of cost of a private wastewater system (and well) vs. extensions of the municipal water and sewer system. Inevitably, even when the existing sewer and water mains are within a few hundred feet, the cost of extensions is higher than developing private systems and the municipal systems do not get extended.

This scenario plays out even with some levels of Village financial participation in the projects with discretionary proposed contributions to “over-sizing” and “system reinforcement.”

“Over-sizing” in a pure sense is simply a larger pipe than is needed by a specific development. The Village uses 8” as its minimum size and this is a common practice throughout the country: a) for water due to minimal incremental cost for 8” as compared to 6” and the ability for 8” mains to better to maintain minimum fire flow needs; and b) for sewer due to the regulatory requirement for 8” minimum size gravity sewer mains.

“System reinforcement,” in its pure sense is additional pipe or facilities installed to make the water and/or sewer system more reliable. The most common way this would be done is with looping of a water main to improve system reliability in an area.

In a broader sense “oversizing” and “system reinforcement” become lumped together to include extraordinary construction costs; e.g. crossing water features, additional depth of facilities, rock excavation, fronting wetlands, fronting corner lots already served on another side, etc. What is considered “over-sizing and “system reinforcement” is left to the discretion of the Director and the Board of Trustees.

With all this said, it should be evident the issue of articulating a black and white main extension policy is a difficult task. To summarize the major issues and policy questions:

1. The current policy of placing the financial responsibility on the “cost causer” has created pockets of areas where the cost of extending municipal services is too high for individual property owners to bear.
2. Arguably, the current policy also could be viewed as discouraging to development.
3. How should the availability of municipal sewer and/or waster service be defined?
4. Is the Village willing to implement the use of special assessments to facilitate projects providing benefit to multiple properties affected by an extension for a “cost causer/developer?”
5. Is the Village willing to play the role of developer for certain areas of the Village to facilitate economic development?
6. Should the interpretation of “over-sizing” and “system reinforcement” be left to discretion or more clearly defined?

4. Issue Analysis:

The fundamental principle which should guide this issue analysis is that municipal sewer and water service are preferred over private water and wastewater systems. Once a property has received municipal service, it is inconceivable it would ever lose that service or need to pay directly for replacement, other than through “socialized costs” included in rates. By contrast, private water, and especially wastewater systems, have finite lives and ultimately will require replacement at some time in the future. Thus, private water and wastewater systems are a liability to individual property owners.

A draft policy for determining the availability of public sewer service has been developed from an example used in the Northeast Ohio Four County Regional

Planning and Development Organization. The draft is titled “Municipal Utility Extension Prescriptions.” A map depicting different areas of the Village and Town of Weston has been created to show how properties in the different areas would be treated with respect to determining the need for utility service extensions. The materials can be viewed in the Dropbox folder linked at the end of this report.

There seem to be two central questions.

First, there is a need to determine whether utility service is “available.” This question should have both a physical location (distance) test as well as a financial component. It would seem logical to base the decision on relative cost of private systems vs. public systems with potentially a maximum cost for a single dwelling regardless of lot size. It would also seem reasonable though, that the costs for obtaining municipal utility service with related improvements will naturally be higher than for private systems due to the street restoration component and the permanence of municipal service.

Second, in order to achieve the fundamental goal of serving Village residents with municipal sewer and water, what financial incentives, if any should be applied. A table titled, “Decision making criteria based on location of property to be served relative to sewer utility service area and sewer service boundary,” is included in the referenced Dropbox folder. If financial incentives can be offered when municipal utilities and other infrastructure are constructed, it would give property owners some options other than a 10-year repayment period or tapping into home equity.

Ideas included in the table are:

1. Interest free special assessments and repayment agreements.
2. Interest free special assessments and repayment agreements with deferred payments.
3. Special assessment repayment periods longer than 10 years. Placing a cap on the special assessment amount for a property; e.g.
4. a maximum frontage of 250 feet, or maximum special assessment principal amount of \$XXX.
5. cost to extend 2” water and sewer force main
6. maximum cost based on cost of private water/wastewater systems plus 25% plus up to 250 feet of street reconstruction.
7. Deferral of connection for a maximum number of years in combination with any of the above.
8. For developer recapture agreements, a requirement for abutting property owners to connect by the sunset of the agreement.
9. Outright contributions to main extension projects with higher contributions going to infill projects and those which help with system reinforcement.
10. Alternates to front foot assessments dependent on the type of project.

11. The idea of special assessment incentives implies the Village taking a more aggressive role by getting in front of projects rather than simply letting economics dictate.
12. Village does not pass through engineering fees for extensions:
13. For individual property owners
14. For lots fronted by projects for subdivisions beyond the property fronted.
15. Defer water assessments for maximum of 10 years with payment by the end of 10 years or at property sale, whichever is sooner. Defer sewer assessments for unlimited time with access fee collected when connection occurs.
16. Sewer utility pays for water assessments at 10 years and collects access fee at time of connection equivalent sewer and water access fee.

There are probably other ideas which could be vetted and there are undoubtedly many reasons why the above ideas should not be considered. In principle, there can be no “free lunch.” There is a cost to providing municipal utilities and any other public infrastructure. As indicated earlier, any costs of projects which are not paid by developers must be paid for through utility rates or general tax levy by utility customers and Village taxpayers.

Without going into extensive discussion, the level of financial regulatory oversight for water utilities (rate setting and the expenses that are part of those rates) is perceived by the Director to be on a level similar to that for investor-owned utilities throughout the country. However, when it comes to sewerage utilities, the utility has much more latitude, unless a sewerage utility has elected to be regulated by the PSC, which is not the case in the Village of Weston. The more likely “regulatory” impacts to the sewer utility may come from conditions of existing or future bond issues. So, for example, a suggestion to extend a repayment period for the sewer utility beyond 10 years and not for the water utility due to PSC conventions, may not be a reasonable proposal.

The Director perceives the concerns in principle with the financial incentives, as suggested, could be that too much of the costs for the benefit of new customers could be shifted to current customers. However, to achieve the goal of serving Village residents with municipal utility service, greater financial contribution by the Village needs to be considered. There are going to be times when the municipality or utility does take on the role of speculator or risk taker, such as with a tax increment finance district or facilitating a long extension for a new development.

5. Fiscal Impact:

The fiscal impact of this policy or policies is undetermined at this time. The Director recommends the Village financial consultant comment on the suggested financial incentives, and any others they might suggest. Finance Director, Jacobs is not opposed to offering interest free deferred special assessments.

6. Legal Impact:

Legal counsel should provide an opinion as to the ability to require connections when recapture agreements are used. The Village special assessment ordinance should be reviewed and updated. The Village ordinances for sewer and water utilities should be reviewed for consistency with any main extension policy (policies) that are ultimately adopted. Contributions to utility projects and related infrastructure costs is a matter of discretion of the Village Board of Trustees under the current policy in the Village's water utility tariff.

7. Prior Review:

This topic has been discussed with Administrator, Daniel Guild on several occasions. The Public Works and Utility Committee, predecessor of the Property and Infrastructure Committee, has periodically discussed the main extension policy, as has the PIC committee. The issue has been left to the discretion of the Director to address issues on a one-by-one basis.

The topic was discussed at the Finance Committee on June 5, 2017. The general discussion centered around financing incentives and connection requirements. The Finance Committee was supportive of interest free deferral of special assessments for up to 10 years at which time connection would be required and payment would be due. Assessment deferral would also end at time of property sale, or water or wastewater system failure, at which time connection would be required.

Further discussion with John Jacobs, Finance Director, reveals that repayment periods longer than 10 years could also be proposed for the utility portions of the assessments, but not for any general obligation portion, i.e., street reconstruction component. So, perhaps we would be looking for some staggered repayment periods for street improvements (begin at 5 years to be repaid by the 10th year) and utility repayments (begin at 10th year and repay by the 15th or even 20th). This is simply saying this could be an option, we could show how this would work with the Riverfront Place/Pine Ridge Lane project on 6/12.

8. Policy Choices:

Approve the Municipal Utility Extension Prescriptions document or something else. Provide feedback on financial incentive ideas. Recommend review of financial incentive ideas by the Village financial consultant. Recommend review of legal issues regarding special assessments and ordinances by Village legal counsel.

9. Recommendation:

The Director recommends adoption of the Main Extension Prescriptions to determine where and when the Village deems service to be available. The Director seeks feedback on acceptable incentives for infill development and system reinforcements.

The Director will review the utility ordinance (Chapter 86) and special assessment ordinance (Chapter 74) for compatibility with the Main Extension Prescriptions. The Director also favors a main extension policy containing elements of the City of Mequon's describing the process and financial responsibilities of developers and the Village. (See Dropbox)

Further review of possible financial options by the Village's Financial consultant is recommended.

Further review of legal questions as outlined is also recommended.

10. Attachments:

Materials in DropBox Folder: <https://www.dropbox.com/sh/j8mr53dj30ultsv/AAB-fVJZXHV67ZbuRT-A1mOKa?dl=0>

Weston Water Utility

Water Main Extension Rule

Water mains will be extended for new customers on the following basis:

- A. Where the cost of the extension is to immediately be collected through assessment by the municipality against the abutting property, the procedure set forth under Wis. Stat. § 66.0703 will apply, and no additional customer contribution to the utility will be required.
- B. Where the municipality is unwilling or unable to make a special assessment, the extension will be made on a customer-financed basis as follows:
 - 1. The applicant(s) will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under A.
 - 2. Part of the contribution required in B.1. will be refundable. When additional customers are connected to the extended main within 10 years of the date of completion, contributions in aid of construction will be collected equal to the amount which would have been assessed under A. for the abutting property being served. This amount will be refunded to the original contributor(s). In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under A., nor will it exceed the total assessable cost of the original extension.
- C. When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under A.

RATE FILE

Sheet No. 1 of 1

Schedule No. X-3

Amendment No. 13

Public Service Commission of Wisconsin

Weston Water Utility

Water Main Installations in Platted Subdivisions

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

VILLAGE OF WESTON
MUNICIPAL UTILITY EXTENSION PRESCRIPTIONS

Areas Currently Served by Public Sewer (Yellow):

These areas are currently served with public sewers that have been constructed and are currently in operation. **These areas/properties are considered infill development.**

New Development and Construction

Any new development and/or construction in the yellow areas of this facilities planning area shall be required to connect to the Weston sewerage system to ensure that wastewater will be treated and discharged to the Rib Mountain Metropolitan Sewerage District (RMMSD) or Wausau wastewater treatment facility.

Existing Development and Construction

Private onsite wastewater treatment systems (POWTS) shall be abandoned in accordance with state and county regulations and parcels shall connect to the Weston sewerage system to ensure that wastewater will be treated at the RMMSD or Wausau wastewater treatment facility, unless the Village of Weston determines that public sewer service is not available.

Areas Programmed for Public Sewers Within the Next 20 Years (Orange):

This area contains some existing development, as well as large undeveloped tracts of land and vacant lots subject to improvement. **This area is generally considered infill development even though main extensions will be required to make service available.**

New Development (subdivisions)

All new commercial, industrial, institutional and residential subdivisions, required to be platted, by state, county, and/or local regulations in the orange areas shall be required to connect to the existing Weston sewerage system to ensure that wastewater will be treated and discharged to the RMMSD or Wausau wastewater treatment facility. The developer shall be required to extend new sanitary sewers from any proposed development to the existing public sewer tributary to RMMSD or Wausau.

New Construction (Individual Lots – non-residential)

New commercial development on existing individual parcels or newly created unplatted parcels will be required to provide public sewer service to ensure that sanitary wastewater will be transported to and treated by the RMMSD or Wausau wastewater treatment facility.

New Construction (Individual Lots - residential)

New residential construction on existing, individual parcels/lots or newly created, unplatted parcels will be required to provide public sewer service to ensure that wastewater will be transported to and treated at the RMMSD or Wausau wastewater treatment facility when all of the following apply:

1. It is determined by the Village of Weston that the RMMSD or Wausau treatment facilities and existing public sewerage system have capacity to accept flow from the proposed construction.
2. The Village of Weston deems that public sewer is available.
3. There are no physical, legal or financial barriers prohibiting such connection.

If it is determined that such barriers exist, then documentation that adequately and reasonably supports the claim must be provided to the Village of Weston. The Village, after review of the information, may deem that public sewer is not available and permit the use of POWTS.

When any of items 1-3 above do not apply, it shall be deemed that public sewer is currently not available and individual parcels may be improved with new POWTS in accordance with state and county regulations.

An owner of an existing parcel where new construction will be served by a POWTS shall extend a sanitary sewer lateral to the parcel boundary so that wastewater may be transported to RMMSD or Wausau wastewater treatment facility, when and if the Village of Weston deems that connection to public sewer is available.

Existing Development and Construction

When the Village of Weston determines that public sewer is available, properties served by existing POWTS will be required to connect to public sewer in conformance with Village policies, to ensure that wastewater will be transported to and treated by RMMSD or the Wausau wastewater treatment facility. Upon completing the connection to the Weston sewerage system, existing POWTS shall be properly abandoned in accordance with state and county regulations.

When the Village of Weston determines that public sewer is not available, existing (developed) commercial, industrial, institutional and residential properties within this area may continue to be served by POWTS, except that:

1. Failing POWTS serving one-or 2- family dwellings shall be abandoned and replaced with code compliant POWTS in accordance with state and county regulations.
2. Failing POWTS serving uses other than one-or 2- family dwellings shall be abandoned and the parcel will be required to connect to public sewer to ensure that wastewater will be treated at the RMMSD or Wausau wastewater treatment facility.

An owner of a parcel served by an existing POWTS may extend a sanitary sewer lateral to the parcel boundary so that wastewater may be transported to RMMSD or Wausau wastewater treatment facility, when and if the Village of Weston deems that connection to public sewer is available.

Areas that will be served by the RMMSD or Wausau wastewater treatment facility or a POWTS (Green):

This area may contain some existing development, as well as large undeveloped tracts of land and vacant lots subject to improvement within the Urban Sewer Service Area Boundary. **This area is generally regarded as system extension areas, though some parts may be considered infill**

New Development (subdivisions)

New commercial, industrial and residential subdivisions, required to be platted, by state, county, and/or local regulations will be required to provide public sewer service to ensure that wastewater will be transported to and treated at the RMMSD or Wausau wastewater treatment facility when all of the following apply:

1. An existing public sewer, owned and operated by the Village of Weston, is within 2,500 ft. of the property proposed for development.
2. It is determined by the Village of Weston that the RMMSD or Wausau wastewater treatment facility and existing public sewers have capacity to accept flow from the proposed development.
3. The Village of Weston deems that public sewer is available.
4. There are no other physical, legal or financial barriers prohibiting such connection.

If it is determined that such a barrier exists, documentation that adequately and reasonably supports the claim must be provided to the Village of Weston. The Village of Weston, after review of the information, may deem that public sewer is not available and permit the use of a POWTS.

New, centralized wastewater treatment systems serving new developments with more than one lot/parcel will not be approved.

New Construction (Individual Lots – non-residential)

New commercial development on existing individual parcels or newly created unplatted parcels will be required to provide public sewer service to ensure that sanitary wastewater will be transported to and treated by the RMMSD or Wausau wastewater treatment facility when all of the following apply:

1. It is determined by the utility having jurisdiction that the RMMSD or Wausau wastewater treatment facility and existing public sewer have capacity to accept flow from the proposed construction.
2. The Village of Weston deems that public sewer is available.
3. There are no physical, legal or financial barriers prohibiting such connection.

If it is determined that such barriers exist, then documentation that adequately and reasonably supports the claim must be provided to the Village of Weston. The Village of Weston, after review of the information, may deem that public sewer is not available and permit the use of POWTS.

When any of items 1-3 above do not apply, it shall be deemed that public sewer is currently not available and individual parcels may be improved with new POWTS in accordance with state and county regulations.

When the Village of Weston determines that public sewer is available, properties served by existing POWTS will be required to connect to public sewer in conformance with Village policies, to ensure that wastewater will be transported to and treated by RMMSD or the Wausau wastewater treatment facility. Upon completing the connection to the Weston sewerage system, existing POWTS shall be properly abandoned in accordance with state and county regulations.

New Construction (Individual Lots - residential)

New residential construction on existing, individual parcels/lots or newly created, unplatted parcels will be required to provide public sewer service to ensure that wastewater will be transported to and treated at the RMMSD or Wausau wastewater treatment facility when all of the following apply:

1. It is determined by the utility having jurisdiction that the RMMSD or Wausau wastewater treatment facility and existing public sewer have capacity to accept flow from the proposed construction.
2. The Village of Weston deems that public sewer is available.
3. There are no physical, legal or financial barriers prohibiting such connection.

If it is determined that such barriers exist, then documentation that adequately and reasonably supports the claim must be provided to the Village of Weston. The Village of Weston, after review of the information, may deem that public sewer is not available and permit the use of POWTS.

When any of items 1-3 above do not apply, it shall be deemed that public sewer is currently not available and individual parcels may be improved with new POWTS in accordance with state and county regulations.

An owner of an existing parcel where new construction will be served by a POWTS shall extend a sanitary sewer lateral to the parcel boundary so that wastewater may be transported to the existing RMMSD or Wausau wastewater treatment facility, when and if the Village of Weston deems that connection to public sewer is available.

Existing Development and Construction

When the Village of Weston determines that public sewer is available, properties served by existing POWTS will be required to connect to public sewer in conformance with Village policies, to ensure that wastewater will be transported to and treated by RMMSD or the Wausau wastewater treatment facility. Upon completing the connection to the Weston sewerage system, existing POWTS shall be properly abandoned in accordance with state and county regulations.

When the Village of Weston determines that public sewer is not available, existing (developed) commercial, industrial, institutional and residential properties within this area may continue to be served by POWTS, except that:

1. Failing POWTS shall be abandoned and replaced with code compliant POWTS in accordance with state and county regulations.

New, centralized wastewater treatment systems serving new development with more than one lot/parcel will not be approved.

Areas that will be served by POWTS (Cream):

These areas are, for the most part, a great distance from existing public sewers. Approval of connections to public sewer for treatment of wastewater at the RMMSD or Wausau wastewater treatment facility will be rare. Cream areas that appear closer to existing public sewers are often burdened with other limitations to public sewer connection, such as: public sewer capacity, physical obstructions to public sewer construction, and flood plains.

New Development and Construction

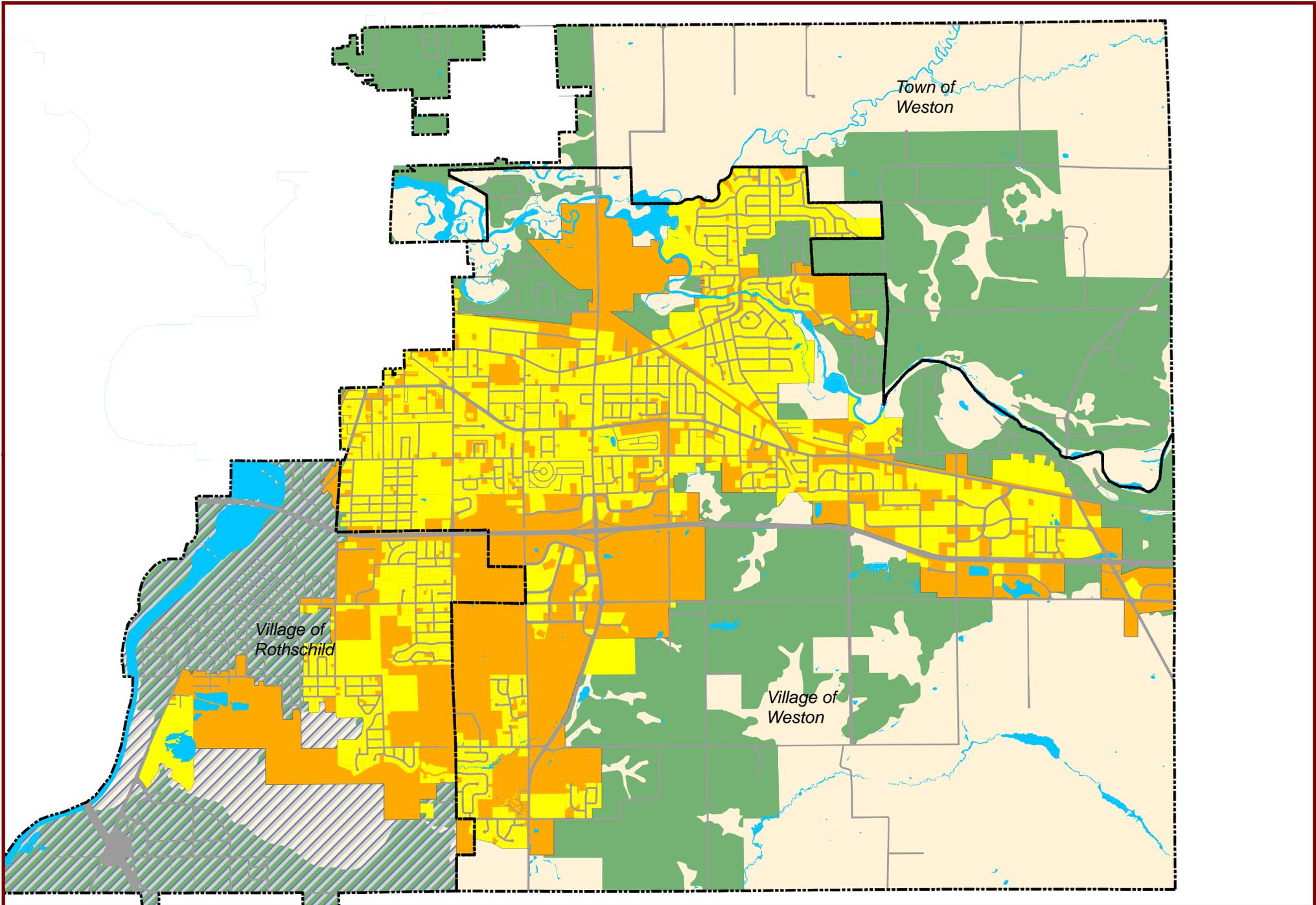
Where public sewer is not available, as determined by the Village of Weston, new POWTS may be permitted for subdivisions or individual parcels, in accordance with state and county regulations.

Existing Development and Construction

When the Village of Weston determines that public sewer is available, properties served by existing POWTS will be required to connect to public sewer in conformance with Village policies, to ensure that wastewater will be transported to and treated by RMMSD or the Wausau wastewater treatment facility. Upon completing the connection to the Weston sewerage system, existing POWTS shall be properly abandoned in accordance with state and county regulations.

When the Village of Weston determines that public sewer is not available, existing (developed) commercial, industrial, institutional and residential properties within this area may continue to be served by POWTS, except that:

1. Failing POWTS shall be abandoned and replaced with code complaint POWTS in accordance with state and county regulations.



Legend

- Currently Sewered
- Not Sewered, but Fronted by Main
- 208 Sewer Service Area
- On Site Sewer

0 0.375 0.75 1.5 Miles

Map created by
 Technology Services

Village of Weston
Municipal Utility Extension Prescriptions

Decision making criteria based on location of property to be served relative to sewer utility service area and sewer service boundary.

Location of Property	Cost	Responsible Party	Over-sizing Recommendations	Financing Method(s)	Possible Financial Incentives From Village
Fronted by a main (Infill/Build-out - Yellow Area on Map)	Connection to mains, possible access fee	Property owner/developer	None - Not Applicable	Home equity, Cash, Special Assessment Agreement for access fee	Interest free agreement, Term longer than 10 years
Property not fronted by a main, but located within the overall footprint of the Utility service area - Any subdivisions, any commercial property, and any property within 600 feet of existing main(s), but not dependent on a strict distance criteria. (Infill - Orange area on map)	Main extensions, laterals to property line, and street restoration	Property owner/developer		Private financing, Recapture agreement,	Require connection for property fronted by developer financed improvements
	Main extensions and street restoration	Village	Appropriate up to 50%, plus extraordinary construction	Special Assessment by Village, Revenue bond, Utility operating income, rates	Interest free special assessments, Repayment term longer than 10 years, Interest only or interest free deferred special assessment, Cap on total amount of special assessment
	Connection to mains	Property owner/developer	None - Not Applicable	Home equity, Cash, Special Assessment Agreement for access fee	Deferral of connection up to a maximum number of years - 10?
Property beyond the footprint of the overall boundary of the Utility service area, but within the urban area sewer service boundary - Generally any subdivisions within 2,500 feet of a main(s), non-residential lots within 1,000 feet of a main(s), any new or existing residential lot within 600 feet of a main(s), but availability not predicated on a strict distance criteria. (System Extensions - Green Area on map)	Main extensions, laterals to property line, and street restoration	Property owner/developer		Private financing, Recapture agreement,	Require connection for property fronted by developer financed improvements
	Main extensions and street restoration	Village	Appropriate for over-sizing and system reinforcement possibly up to a fixed percentage.	Special Assessment by Village, Revenue bond, Utility operating income, rates	Interest free special assessments, Repayment term longer than 10 years, Interest only or interest free deferred special assessment, Cap on total amount of special assessment
	Connection to mains	Property owner/developer	None - Not Applicable	Home equity, Cash	Deferral of connection up to a maximum number of years - 10?
Existing properties with private systems which fail and need replacement in any area are subject to determination of "availability" of municipal service (Orange, Green and Cream areas).	Main extensions, laterals to property line, and street restoration	See above for applicable area (Green and Cream would be viewed similarly)			
	Main extensions and street restoration	See above for applicable area (Green and Cream would be viewed similarly)			
	Connection to mains	See above for applicable area (Green and Cream would be viewed similarly)			

Other incentives: Provide Engineering and inspection on projects less than 1,000 feet long - Usually can add 25% to base cost of projects

REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Finance Committee/Board of Trustees, September 21, 2020
DESCRIPTION:	Use of TIF funds for street reconstruction projects
FROM:	Jessica Trautman, Finance Director
QUESTION:	Should the Finance Committee recommend the board approve use of tax increment for reconstruction on roads within and/or within a half-mile radius of a TIF district.

Background

TIF District #1 was created in 1998, a lot of the roads were constructed in 2004/2005. TIF District #2 was created in 2004, the original plan did not have construction of streets, but the original plan does include infrastructure improvement as eligible project costs. Many roads in TIF # 1 are in need of major maintenance. Within TIF District #2 is one of the Village's busiest roads, Schofield Avenue. Staff is diligent in keeping up with the road maintenance on Schofield Avenue, but the yearly concrete repairs can be costly. Staff is looking for approval to use TIF increment to fund the major maintenance required for the roads located within the TIFs. See attachment of Projected Revenues and expenditures.

Attached Docs: Projected revenues and expenditures of TIF 1 and TIF 2

Committee Action: None.

FISCAL IMPACT: If staff is allowed to use increment for major road work within the TIF districts it will allow less borrowing in the long run and enable staff to complete more required maintenance projects in a timelier manner.

Recommendation: Finance Director recommends approval

RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

I recommend The Village Board allow staff to use increment to fund major maintenance on the roads within and within a half-mile radius of the TIF districts

Are there additional reference documents which have been attached to this report?

VILLAGE OF WESTON
 FINANCING & FEASIBILITY STUDY
 TAX INCREMENT DISTRICT #2

DESCRIPTION	16	17	18	19	20	21	22	23
	ACTUAL 2019	PROPOSED 2020	PROPOSED 2021	PROPOSED 2022	PROPOSED 2023	PROPOSED 2024	PROPOSED 2025	PROPOSED 2026
PROJECT COSTS:								
Relocation Costs	-	-	-	-	-	-	-	-
Infrastructure Costs	282,770	150,000	-	-	200,000	200,000	-	-
Administration & Planning	57,124	103,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL COSTS	339,894	253,000	30,000	30,000	230,000	230,000	30,000	30,000
PROJECT REVENUES:								
Property tax increment	427,655	489,253	495,618	502,015	508,444	514,906	521,399	527,925
Grants (including exempt comp aid)	15,867	18,000	18,000	18,000	18,000	18,000	18,000	18,000
BAB's Interest Rebate	-	-	-	-	-	-	-	-
Interest Income/Misc. Other	19,577	3,550	3,550	3,550	3,550	3,550	3,550	3,550
TOTAL REVENUES	463,099	510,803	517,168	523,565	529,994	536,456	542,949	549,475
NET ANNUAL STATUS B/4 BORROWING	123,205	257,803	487,168	493,565	299,994	306,456	512,949	519,475
REPAYMENT COSTS:								
Debt Service - Principal (actual)	195,000	-	-	-	-	-	-	-
Debt Service - Interest (actual)	51,080	-	-	-	-	-	-	-
Debt Service - Principal (projected)	-	205,000	125,000	130,000	140,000	145,000	150,000	-
Debt Service - Interest (projected)	-	42,185	32,712	26,838	20,662	14,013	7,125	-
Debt Service - Issue Costs/Misc.	1,150	1,150	1,150	1,150	1,150	1,150	1,150	-
Imputed Interest	-	-	-	-	-	-	-	-
TOTAL REPAYMENT COSTS	247,230	248,335	158,862	157,988	161,812	160,163	158,275	-
NET ANNUAL REVENUE over (under) COSTS	(124,025)	9,468	328,306	335,577	138,182	146,293	354,674	519,475
FUND BALANCE (DEFICIT), December 31	348,234	357,702	686,008	1,021,585	1,159,767	1,306,060	1,660,734	2,180,209

VILLAGE OF WESTON
 FINANCING & FEASIBILITY STUDY
 TAX INCREMENT DISTRICT #1

<u>DESCRIPTION</u>	22 ACTUAL 2019	23 PROPOSED 2020	24 PROPOSED 2021	25 PROPOSED 2022	26 PROPOSED 2023	27 PROPOSED 2024	28 PROPOSED 2025	29 PROPOSED 2026
PROJECT COSTS:								
Property Acquisition	-	-	-	-	-	-	-	-
Infrastructure Costs	136,138	100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Development Incentives	150,000	-	-	-	-	-	-	-
Administration & Planning	227,541	296,000	300,000	300,000	300,000	300,000	300,000	300,000
Organizational Costs	-	-	-	-	-	-	-	-
TOTAL COSTS	513,679	396,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
REVENUES:								
Property tax increment	5,363,999	5,653,766	5,653,765	6,030,882	6,408,772	6,787,439	7,166,888	7,245,910
Land Sales	160,750	-	-	-	-	-	-	-
Grants (including exempt comp aid& pptx)	80,804	144,250	80,000	80,000	80,000	80,000	80,000	80,000
BAB's Interest Rebates	26,779	10,000	-	-	-	-	-	-
Interest Income/Misc. Other	129,800	10,000	10,000	10,000	-	-	-	-
Transfer from other funds	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,762,132	5,818,016	5,743,765	6,120,882	6,488,772	6,867,439	7,246,888	7,325,910
NET ANNUAL STATUS B/4 BORROWING	5,248,453	5,422,016	4,343,765	4,720,882	5,088,772	5,467,439	5,846,888	5,925,910
REPAYMENT COSTS:								
Debt Service - Principal (actual)	1,930,705	3,564,633	2,605,926	1,180,000	1,200,000	1,225,000	1,255,000	1,285,000
Debt Service - Interest (actual)	591,504	563,203	400,615	361,113	340,463	317,663	293,163	266,180
LOC - Repayments	150,000	150,000	500,000	210,000	-	-	-	-
Debt Service - Issue Costs/Misc.	2,312	-	-	-	-	-	-	-
TOTAL REPAYMENT COSTS	2,674,521	4,277,836	3,506,541	1,751,113	1,540,463	1,542,663	1,548,163	1,551,180
NET ANNUAL REVENUE over (under) COSTS	2,573,932	1,144,180	837,224	2,969,770	3,548,310	3,924,777	4,298,726	4,374,730
FUND BALANCE (DEFICIT), December 31	5,528,868	6,673,048	7,510,272	10,480,041	14,028,351	17,953,127	22,251,853	26,626,583

✓

TIF 1 Street Repaving Estimates

Street Section	Year Paved	Length (Mi)	Area (SY)	Est Cost
STH 29 Commercial Area				
Community Center Dr	2004	0.53	14,261	\$383,983
Barbican Dr	2005	0.70	21,654	\$583,035
Total N of STH 29		1.23	35,915	\$967,017

Business Park North				
Zinser (Schofield - Commerce)	2001	0.36	8,288	\$223,150
Zinser (Commerce - Termini)	2001	0.20	5,067	\$136,421
Enterprise Way	2001	0.61	16,556	\$445,761
Ryan St (Schofield - Commerce)	2000	0.35	6,967	\$187,579
Commerce (Ryan - Rickyval)	2005	0.63	15,117	\$407,028
Commerce (Rickyval - Zinser)	2000	0.25	6,093	\$164,049
Commerce (Zinser - Termini)	2001	0.50	12,222	\$329,085
Venture Circle	2001	0.47	11,864	\$319,452
Technology (Termini - Zinser)	2001	0.17	4,333	\$116,667
Technology (Zinser - Enterprise)	2001	0.21	5,287	\$142,353
Synergy Ct	2003	0.12	2,912	\$78,418
Total Business Park North		3.87	94,706	\$2,549,963

Hospital Area				
Birch St (Weston to Cranberry)	2005	0.31	9,622	\$259,074
Cranberry	2003	0.37	11,101	\$298,883
Stone Ridge (Ministry to Weston)	2000	0.51	15,313	\$412,305
Franciscan	2004	0.10	3,069	\$82,641
Ministry	2004	0.49	15,431	\$415,474
Weston Ave (Birch to CR-X)	2005	0.52	15,711	\$423,034
Total Hospital Area		2.29	70,247	\$1,891,412

Crosse Pointe				
Birch St (Weston to Cross Pointe)	2000	0.28	7,234	\$194,774
Crosse Pointe	2005	0.39	12,361	\$332,825
Franciscan (Weston to Cross Pointe)	2005	0.12	3,437	\$92,533
Stone Ridge (Weston to Cross Pointe)	2005	0.12	3,276	\$88,195
Meadow Rock (Weston to CR-X)	2005	0.27	7,342	\$197,676
Total Cross Pointe		1.18	33,649	\$906,002

Total TIF 1 Areas		8.57	234,516	\$6,314,394
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REQUEST FOR CONSIDERATION

PUBLIC MTG/DATE:	Village Board & Finance Committee, September 21, 2020
DESCRIPTION:	Compensation of elected officials
FROM:	Mark Maloney, Village President
QUESTION:	Should the compensation for elected officials be adjusted?

Background

This item was requested to be on the agenda by President Maloney.

The current pay for village elected officials is as follows:

President: \$500/month = \$6,000 annually

Trustees: \$400/month = \$4,800 annually

Committee Member: \$40 per meeting; annual varies based on quantity of meetings held

Plan Commission Member: \$50 per meeting; annual varies based on quantity of meetings held

Attached Docs:	Town wage comparisons compiled by the Town of Weston and WTA Marathon County Village/City wage comparisons compiled by Village
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Committee Action:	None.
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FISCAL IMPACT:	TBD
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Recommendation:	N/A
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RECOMMENDED LANGUAGE FOR OFFICIAL ACTION

Finance Committee: I recommend the Village Board ...

Village Board: I move to ...

Are there additional reference documents which have been attached to this report?

2016 Town Salary Survey Data

Assembly District	Chair		Supervisor A and B				Supervisor C		Supervisor D		Clerk Elected		Clerk Appointed		Treasurer Elected		Treasurer Appointed		Clerk-Treasurer Elected		Clerk-Treasurer Appointed		Assessor Elected		Constable			
	Median	Ave	Median	Ave	Sup B Median	Sup B Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave	Median	Ave		
1	\$ 7,000.00	\$ 7,024.08	\$ 4,000	\$ 4,240.92	\$ 4,000	\$ 4,240.92	\$ 4,850	\$ 4,368	\$ 4,850	\$ 4,368	\$ 9,391.50	\$ 10,522.50	\$ 40,676.86	\$ 40,676.86	\$ 5,750.00	\$ 5,750.00	\$ 10,668.56	\$ 10,668.56	NA	NA	\$ 56,275.50	\$ 52,907.67	\$ 6,400.00	\$ 5,995.00	\$ 722.00	\$ 1,364.44		
2	\$ 7,500.00	\$ 7,159.85	\$ 4,500.00	\$ 4,279.77	\$ 4,500.00	\$ 4,279.77	\$ 5,000.00	\$ 3,633.33	\$ 5,000.00	\$ 3,633.33	\$ 10,000.00	\$ 12,115.00	\$ 52,750.00	\$ 52,750.00	\$ 7,500.00	\$ 7,595.71	\$ 10,000.00	\$ 27,328.00	\$ 17,500.00	\$ 18,966.00	Redacted	Redacted	Redacted	Redacted	\$ 1,108.00	\$ 1,069.33		
3	\$ 4,783.33	\$ 5,250.00	\$ 2,450.00	\$ 2,300.00	\$ 2,450.00	\$ 2,300.00	NA	NA	NA	NA	Redacted	Redacted	\$ 39,033.33	\$ 25,500.00	\$ 6,125.00	\$ 6,125.00	\$ 20,741.00	\$ 20,741.00	NA	NA	NA	NA	NA	NA	NA	NA		
5	\$ 5,449.00	\$ 5,039.75	\$ 2,926.63	\$ 3,000.00	\$ 2,926.63	\$ 3,000.00	Redacted	Redacted	Redacted	Redacted	\$ 15,100.00	\$ 15,100.00	\$ 13,250.00	\$ 13,345.00	\$ 6,279.60	\$ 5,898.00	Redacted	Redacted	NA	NA	\$ 17,767.50	\$ 17,767.50	NA	NA	\$ 625	\$ 593		
6	\$ 6,000.00	\$ 6,041.77	\$ 3,437.50	\$ 3,250.32	\$ 3,437.50	\$ 3,250.32	NA	NA	NA	NA	\$ 12,000.00	\$ 12,389.37	\$ 14,825.50	\$ 16,331.50	\$ 6,655.00	\$ 6,511.94	\$ 12,562.50	\$ 12,562.50	Redacted	Redacted	Redacted	Redacted	\$ 8,000.00	\$ 8,000.00	\$ 742.00	\$ 742.00		
14	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	NA	NA	\$ 58,448.00	\$ 58,448.00	NA	NA	Redacted	Redacted	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
25	\$ 3,600.00	\$ 4,164.12	\$ 1,875.00	\$ 2,769.48	\$ 1,875.00	\$ 2,769.48	NA	NA	NA	NA	Redacted	Redacted	\$ 8,750.00	\$ 8,750.00	\$ 5,688.50	\$ 6,289.09	NA	NA	NA	NA	NA	NA	Redacted	Redacted	Redacted	Redacted	\$ 650.00	\$ 833.33
26	\$ 6,200.00	\$ 5,833.33	\$ 3,191.67	\$ 3,000.00	\$ 3,191.67	\$ 3,000.00	\$ 3,191.67	\$ 3,000.00	\$ 3,191.67	\$ 3,000.00	NA	NA	Redacted	Redacted	NA	NA	Redacted	Redacted	NA	NA	\$ 22,746.00	\$ 28,713.47	NA	NA	Redacted	Redacted		
27	\$ 4,000.00	\$ 4,720.00	\$ 2,650.00	\$ 2,790.00	\$ 2,650.00	\$ 2,790.00	Redacted	Redacted	Redacted	Redacted	\$ 11,375.00	\$ 11,375.00	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	NA	NA	\$ 16,327.50	\$ 16,327.50	NA	NA	\$ 600.00	\$ 5,936.60		
28	\$ 3,630.00	\$ 5,263.00	\$ 2,194.03	\$ 2,909.60	\$ 2,194.03	\$ 2,909.60	\$ 4,500.00	\$ 4,826.67	\$ 4,500.00	\$ 4,826.67	\$ 4,500.00	\$ 4,826.67	\$ 9,550.00	\$ 8,836.98	\$ 9,300.00	\$ 12,774.29	\$ 5,122.50	\$ 5,235.49	\$ 5,000.00	\$ 4,310.00	\$ 20,520.00	\$ 20,520.00	\$ 43,144.00	\$ 38,048.00	Redacted	Redacted	NA	NA
29	\$ 5,191.38	\$ 5,802.66	\$ 2,500.00	\$ 2,518.42	\$ 2,500.00	\$ 2,518.42	\$ 2,858.18	\$ 3,270.39	\$ 2,858.18	\$ 3,270.39	\$ 5,907.00	\$ 6,745.24	\$ 13,750.00	\$ 13,750.00	\$ 4,122.00	\$ 4,064.86	\$ 5,750.00	\$ 5,750.00	Redacted	Redacted	\$ 20,400.00	\$ 24,387.53	Redacted	Redacted	NA	NA		
30	\$ 14,701.75	\$ 15,160.00	\$ 4,750.00	\$ 4,325.00	\$ 4,750.00	\$ 4,325.00	\$ 4,750.00	\$ 4,325.00	\$ 4,750.00	\$ 4,325.00	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	\$ 22,068.50	\$ 22,068.50	NA	NA	NA	NA		
31	\$ 6,426.36	\$ 6,305.77	\$ 2,730.00	\$ 2,815.78	\$ 2,730.00	\$ 2,815.78	\$ 2,730.00	\$ 2,860.00	\$ 2,730.00	\$ 2,860.00	\$ 26,875.00	\$ 25,780.61	\$ 42,669.12	\$ 42,669.12	\$ 9,927.00	\$ 9,994.61	Redacted	Redacted	NA	NA	\$ 27,200.00	\$ 25,466.33	NA	NA	Redacted	Redacted		
32	\$ 8,000.00	\$ 7,362.50	\$ 5,250.00	\$ 4,650.00	\$ 5,250.00	\$ 4,650.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 38,643.00	\$ 32,481.00	\$ -	\$ -	\$ 22,050.00	\$ 22,050.00	Redacted	Redacted	\$ 45,050.50	\$ 45,050.50	\$ 31,607.00	\$ 33,002.33	NA	NA	Redacted	Redacted		
33	\$ 7,017.84	\$ 7,616.96	\$ 4,040.00	\$ 4,064.74	\$ 4,140.00	\$ 4,214.74	\$ 4,080.00	\$ 4,376.00	\$ 4,080.00	\$ 4,376.00	Redacted	Redacted	\$ 41,892.00	\$ 41,172.75	Redacted	Redacted	\$ 10,500.00	\$ 10,500.00	Redacted	Redacted	\$ 39,566.00	\$ 39,566.00	Redacted	Redacted	\$ -	\$ -		
34	\$ 8,000.00	\$ 9,883.93	\$ 4,378.44	\$ 4,318.17	\$ 4,378.44	\$ 4,318.17	\$ 4,746.00	\$ 4,944.20	\$ 4,746.00	\$ 4,944.20	\$ 14,562.50	\$ 17,225.50	\$ 30,479.50	\$ 29,041.00	\$ 8,500.00	\$ 8,772.85	\$ 11,376.50	\$ 11,006.62	\$ 26,750.00	\$ 28,369.90	NA	NA	\$ 16,100.00	\$ 26,890.67	\$ 3,561.00	\$ 4,140.40		
35	\$ 5,300.00	\$ 4,950.55	\$ 2,500.00	\$ 2,778.10	\$ 2,500.00	\$ 2,778.10	\$ 2,864.00	\$ 2,864.00	Redacted	Redacted	\$ 8,910.00	\$ 9,202.17	Redacted	Redacted	\$ 4,975.00	\$ 5,158.77	NA	NA	NA	NA	NA	NA	Redacted	Redacted	\$ 550.00	\$ 913.33		
36	\$ 4,839.72	\$ 6,062.10	\$ 3,015.00	\$ 3,215.16	\$ 3,015.00	\$ 3,215.16	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 9,150.00	\$ 8,891.95	\$ 19,582.48	\$ 19,582.48	\$ 5,000.00	\$ 5,468.80	\$ 10,815.00	\$ 10,350.00	\$ 18,000.00	\$ 19,096.00	\$ 14,480.00	\$ 23,118.33	NA	NA	Redacted	Redacted		
37	\$ 4,050.00	\$ 3,655.00	\$ 1,500.00	\$ 1,624.50	\$ 1,500.00	\$ 1,624.50	Redacted	Redacted	Redacted	Redacted	\$ 10,250.00	\$ 10,250.00	NA	NA	\$ 5,450.00	\$ 5,733.33	NA	NA	NA	NA	Redacted	Redacted	Redacted	Redacted	\$ -	\$ -		
38	\$ 5,000.00	\$ 4,780.14	\$ 3,000.00	\$ 2,760.29	\$ 3,000.00	\$ 2,760.29	\$ 3,000.00	\$ 3,486.33	\$ 3,000.00	\$ 3,486.33	\$ 11,400.00	\$ 12,153.33	NA	NA	\$ 6,440.00	\$ 5,994.47	NA	NA	NA	NA	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted		
39	\$ 6,000.00	\$ 5,900.00	\$ 3,850.00	\$ 3,705.00	\$ 4,100.00	\$ 3,916.67	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 15,000.00	\$ 15,600.00	\$ 16,800.00	\$ 16,800.00	\$ 7,000.00	\$ 7,156.25	\$ 10,200.00	\$ 10,200.00	NA	NA	Redacted	Redacted	\$ -	\$ -	Redacted	Redacted		
40	\$ 5,600.00	\$ 5,975.71	\$ 2,900.00	\$ 2,859.19	\$ 2,900.00	\$ 2,859.19	NA	NA	NA	NA	\$ 12,600.00	\$ 12,768.00	Redacted	Redacted	\$ 5,900.00	\$ 6,305.33	Redacted	Redacted	Redacted	Redacted	\$ 44,027.00	\$ 44,027.00	\$ 9,150.00	\$ 8,850.00	\$ -	\$ -		
41	\$ 3,000.00	\$ 3,887.97	\$ 1,989.00	\$ 1,958.78	\$ 2,000.00	\$ 2,086.34	Redacted	Redacted	Redacted	Redacted	\$ 7,924.30	\$ 9,214.51	\$ 14,038.00	\$ 14,038.00	\$ 5,150.00	\$ 5,525.98	Redacted	Redacted	Redacted	Redacted	\$ -	\$ -	Redacted	Redacted	\$ -	\$ -		
42	\$ 4,000.00	\$ 4,637.40	\$ 2,025.00	\$ 2,329.09	\$ 2,025.00	\$ 2,329.09	Redacted	Redacted	Redacted	Redacted	\$ 7,500.00	\$ 8,815.72	Redacted	Redacted	\$ 5,000.00	\$ 5,256.65	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	\$ 5,600.00	\$ 5,600.00	Redacted	Redacted		
43	\$ 6,250.00	\$ 6,131.21	\$ 3,090.09	\$ 2,630.00	\$ 3,090.09	\$ 2,630.00	\$ 1,050.00	\$ 2,360.00	\$ 1,050.00	\$ 2,360.00	\$ 11,500.00	\$ 12,961.99	Redacted	Redacted	\$ 9,000.00	\$ 7,881.04	Redacted	Redacted	NA	NA	\$ 30,644.02	\$ 34,447.01	Redacted	Redacted	\$ 1,200.00	\$ 1,360.00		
45	\$ 3,750.00	\$ 4,171.88	\$ 2,462.50	\$ 2,620.83	\$ 2,462.50	\$ 2,620.83	NA	NA	NA	NA	\$ 10,000.00	\$ 9,547.33	Redacted	Redacted	\$ 4,200.00	\$ 4,683.33	Redacted	Redacted	\$ 13,625.00	\$ 13,512.50	NA	NA	NA	NA	NA	NA		
46	\$ 2,000.00	\$ 2,533.35	Redacted	Redacted	Redacted	Redacted	NA	NA	NA	NA	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	Redacted	NA	NA	Redacted	Redacted	NA	NA	\$ 1,500.00	\$ 1,500.00		
47	\$ 5,493.00	\$ 5,493.00	\$ 3,987.00	\$ 3,987.00	\$ 3,987.00	\$ 3,987.00	Redacted	Redacted	Redacted	Redacted	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	\$ 66,979.00	\$ 66,979.00	NA	NA	NA	NA		
49	\$ 2,600.00	\$ 2,950.15	\$ 1,500.00	\$ 1,623.02	\$ 1,500.00	\$ 1,623.02	Redacted	Redacted	Redacted	Redacted	\$ 6,335.00	\$ 8,787.13	Redacted	Redacted	\$ 3,500.00	\$ 3,719.83	\$ 2,750.00	\$ 2,750.00	\$ 7,500.00	\$ 7,766.67	Redacted	Redacted	Redacted	Redacted	NA	NA		
50	\$ 3,328.60	\$ 3,694.28	\$ 2,200.00	\$ 2,084.79	\$ 2,200.00	\$ 2,084.79	\$ 2,500.00	\$ 2,732.27	\$ 2,500.00	\$ 2,732.27	\$ 11,009.00	\$ 10,259.39	Redacted	Redacted	\$ 4,814.80	\$ 5,294.57	NA	NA	Redacted	Redacted	Redacted	Redacted	NA	NA	Redacted	Redacted		
51	\$ 3,000.00	\$ 3,308.45	\$ 1,500.00	\$ 1,770.72	\$ 1,465.00	\$ 1,728.49	NA	NA	NA	NA	\$ 7,000.00	\$ 8,257.42	Redacted	Redacted	\$ 4,000.00	\$ 4,609.47	NA	NA	Redacted	Redacted	\$ 30,350.00	\$ 30,350.00	NA	NA	Redacted	Redacted		
52	\$ 8,320.00	\$ 7,585.37	\$ 3,757.00	\$ 4,287.80	\$ 3,757.00	\$ 4,287.80	Redacted	Redacted	Redacted	Redacted	\$ 15,000.00	\$ 20,264.75	NA	NA	\$ 9,000.00	\$ 8,500.63	NA	NA	NA	NA	NA	NA	NA	NA	\$ 12,163.50	\$ 12,163.50		
53	\$ 7,500.00	\$ 6,444.94	\$ 3,550.00	\$ 3,284.00	\$ 3,550.00	\$ 3,284.00	NA	NA	NA	NA	\$ 16,000.00	\$ 14,820.00	Redacted	Redacted	\$ 9,000.00	\$ 8,000.00	Redacted	Redacted	Redacted	Redacted	NA	NA	NA	NA	\$ -	\$ -		
55	\$ 14,040.00	\$ 15,282.65	\$ 7,020.00	\$ 7,609.37	\$ 7,020.00	\$ 7,609.37	\$ 7,020.00	\$ 7,609.37	\$ 7,020.00	\$ 7,609.37	NA	NA	\$ 62,751.20	\$ 62,751.20	NA	NA	\$ 68,406.86	\$ 68,406.86	NA	NA	Redacted	Redacted	NA	NA	Redacted	Redacted		
56	\$ 10,500.00	\$ 10,853.28	\$ 6,150.25	\$ 6,509.92	\$ 6,150.25	\$ 6,509.92	Redacted	Redacted	Redacted	Redacted	\$ 21,000.00	\$ 22,325.87	Redacted	Redacted	\$ 10,000.00	\$ 10,202.93	Redacted	Redacted	NA	NA	NA	NA	NA	NA	\$ 3,402.00	\$ 2,734.00		
58	\$ 8,500.02	\$ 8,500.02	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	NA	NA	NA	NA	NA	NA	\$ 31,000.00	\$ 31,000.00	\$ -	\$ -	\$ 13,620.00	\$ 13,620.00	NA	NA	NA	NA	NA	NA	\$ -	\$ -		
59	\$ 4,600.00	\$ 5,397.34	\$ 3,000.00	\$ 2,902.62	\$ 3,000.00	\$ 2,902.62	\$ 2,550.00	\$ 2,575.00	\$ 2,550.00	\$ 2,575.00	\$ 16,000.00	\$ 14,692.23	\$ 18,352.00	\$ 18,876.00	\$ 6,954.62	\$ 7,500.00	\$ 20,500.00	\$ 20,500.00	NA	NA	\$ 19,250.00	\$ 19,250.00	NA	NA	\$ 850.0			

MARATHON COUNTY TOWN OFFICERS SALARY SURVEY 2018

	Chairman	Supervisor	Board	Clerk	Clerk	Treasurer	Treasurer	Clerk/Treas
	Salary: Year	Salary: Year	Per Diem	Salary: Year	Per Diem	Salary: Year	Per Diem	Salary or Hourly
TOWN								
<i>Johnson (981)</i>	\$6,000.00	\$3,000.00	25HD/50FD	\$12,000.00	25HD/50FD	\$6,000.00	25HD/50FD	
<i>Knowlton (1928)</i>	\$7,800.00	\$4,950.00		\$24,618.00 apt.		\$8,800.00		
<i>Marathon</i>	\$9,176.34	\$3,010.98		\$9,176.34		\$4,932.30		
<i>McMillan</i>	\$7,587.08	\$3,793.52	\$25.00	\$30,000.00 apt.		\$10,000.00 apt.		
<i>Mosinee (2205)</i>	\$9,900.00	\$4,400.00		\$15,397.00		\$8,912.00		
<i>Norrie</i>	\$5,000.00	\$3,120.00	\$40.00	\$9,195.00	\$40.00	\$5,000.00	\$40.00	
<i>Plover</i>	\$5,000.00	\$2,500.00		\$10,000.00		\$5,000.00		
<i>Reid</i>								
<i>Rib Falls</i>	\$3,394.88	\$2,758.36	\$9 per hour	\$8,062.84	\$9 per hour	\$4,137.51	\$9 per hour	
<i>Rib Mountain</i>								
<i>Rietbrock</i>	\$2,400.00	\$2,100.00	\$10 per hour	\$15,000.00	\$10 per hour	\$7,500.00	\$10 per hour	
<i>Ringle (1721)</i>	\$10,109.00	\$5,055.00		\$12,131.00		\$8,087.00		
<i>Spencer (1625)</i>	\$6,500.00	\$3,250.00	\$40.00	\$12,150.00	\$40.00	\$6,500.00	\$40.00	
<i>Stettin</i>								
<i>Texas (1599)</i>	\$8,200.00	\$4,700.00		\$14,700.00		\$8,200.00		
<i>Wausau</i>	\$10,807.14	\$6,107.18		\$19,014.92		\$9,817.54		
<i>Weston (670)</i>	\$6,600.00	\$2,820.00						Elected \$11,760.00
<i>Wien</i>	\$5,000.00	\$2,500.00	\$35.00	\$10,000.00	\$35.00	\$5,000.00	\$35.00	

NOTE: Town Wausau...Mileage: Chairman=\$1,000/Supervisor=\$600/Clerk=\$600/Treasurer=\$600

NOTE: Town Wien:Plus \$10 per hour for road work/cleaning at town hall/recycling center when needed

NOTE: Town of Texas Mileage: Chairman=\$2,400/Supervisor=\$1,000/Clerk=\$1,000/Treasurer=\$1,000

