



MEETING	DATE	TIME	LOCATION
Special Town Board Meeting	Tuesday, June 30, 2020	3:00 p.m.	Board Room 1900 W. Grand Chute Blvd.

A. CALL TO ORDER/ROLL CALL

B. APPROVAL OF AGENDA/ORDER OF THE DAY

C. CONSENT AGENDA

Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items on the Consent Agenda may be removed at the request of any Supervisor and addressed immediately following the motion to approve the other items on the Consent Agenda.)

1. Special Event Committee recommends the approval of the following special events with conditions:
  - a. Kim-Com Promotion to have Paperfest Drive-In Concerts July 23-25, 2020 at the Timber Rattlers Stadium. *(conditions listed in the agenda packet)*
  - b. Appleton Alliance Church Student Ministries to have a Greenhouse Family Drive-in Movie on July 22, 2020 in the parking lot of Appleton Alliance Church. *(conditions listed in the agenda packet)*

D. NEW BUSINESS

1. Discussion/action on a public safety referendum for the upcoming November election.
2. Discussion/action on the Special Assessment Policy in the Town of Grand Chute.

E. CLOSED SESSION

1. Motion to convene in Closed Session via Roll Call vote pursuant to WI Statutes 19.85 (1) (f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations.
2. Motion to adjourn Closed Session and reconvene regular meeting.

D. NEW BUSINESS CONTINUED

3. Discussion/action on closed session.

F. ADJOURNMENT

**Public Notice:** Agendas are posted in the following locations: Town Hall bulletin boards & Town website [www.grandchute.net](http://www.grandchute.net) 2015 Wisconsin Act 79 allows the publication of certain legal notices on an Internet site maintained by a municipality. This law allows these types of legal notices to be posted in one physical location in the jurisdiction (instead of three) if also placed on an Internet site maintained by the local government.

**Special Accommodations:** Requests from persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at (920-832-5644) with at least 24-hour notice.

**Notice of Possible Quorum:** A quorum of the Sanitary Districts, Plan Commission, Board of Review, Licensing Committee, Parks Commission, Community Development Authority, Joint Review Board, Zoning Board of Appeals and/or Police and Fire Commission may be present at this meeting for the purpose of gathering information and possible discussion on items listed on this agenda. However, unless otherwise noted in this agenda, no official action by the Sanitary Districts, Plan Commission, Board of Review, Licensing Committee, Parks Commission, Joint Review Board, Zoning Board of Appeals and/or Police and Fire Commission will be taken at this meeting.

**Special Event Committee recommends approval with the following conditions:**

**Kim-Com Promotion to have Paperfest Drive-In Concerts July 23-25, 2020 at the Timber Rattlers Stadium.**

1. Alcohol Sales
  - a. Extending the Timber Rattlers liquor license to include the parking lot for this event.
  - b. Alcohol and beverage sales will be handled through the Timber Rattlers liquor license only.
  - c. No carry-ins permitted.
  - d. Bartenders will either provide wristbands to verify legal drinking age or check IDs before each sale.
  - e. Beverages will be sold via beverage/golf carts.
  - f. No alcohol can leave the property.
2. Event Layout
  - a. Chain link fencing must be installed at the edge of the parking lot to restrict attendees from congregating near the stage area.
  - b. Portable toilets and wash/hand sanitizing stations shall be placed in an area toward the south end of the lot.
  - c. Social distancing signage must be placed in any area that lines of attendees may form, such as portable toilets and concession areas.
  - d. Designated routes need to be created for entering and exiting concession stand areas.
3. Staffing
  - a. A minimum of ten parking attendants are required for each day of this event.
  - b. A minimum of twelve security personnel are required for each day of this event.
  - c. The promoter agrees to contract a minimum of two uniformed police officers from 5pm until approximately midnight for each day of this event.
4. Attendees
  - a. Must either sit in or on their vehicle or attendees may also sit in lawn chairs directly in front of their vehicle.
  - b. No gathering in groups.
  - c. The promoter agrees to remind attendees of social distancing requirements at the beginning of each performance.
  - d. Failure to control social distancing requirements will result in cancelling the remainder of the performance and immediate forfeiture of the special event permit.

**Appleton Alliance Church Student Ministries to have a Greenhouse Family Drive-in Movie on July 22, 2020 in the parking lot of Appleton Alliance Church.**

1. Event will follow all CDC guidelines.

# REFERENDUM – MEETING OUR COMMUNITY NEEDS OPTION #1

## REFERENDUM SUPPORTING STAFFING FOR THE SAFETY OF THE COMMUNITY

- HIRING OF EIGHT (8) **PARAMEDIC / FIREFIGHTERS**
- HIRING OF ONE (1) **BATTALION CHIEF**
- PROMOTION OF THREE (3) ENGINEERS AND THREE (3) LIEUTENANTS
- TOTAL OF NINE (9) NEW PERSONNEL
- TOTAL REFERENDUM COST ESTIMATE = **\$873,481.00**
- *IMPACT ON TAX RATE FOR \$200,000 HOME = **\$5.92 / MONTH (\$71.06 / YEAR)***
  
- WILL ENSURE **THREE STAFFED FIRE APPARATUS** DAILY
  - ADDITIONAL PERSONNEL WILL STAFF **LADDER TRUCK**, CROSS-STAFF **ARV** AS STAFFING ALLOWS
  - WILL ALLOW FOR IMPLEMENTATION OF **ALS ENGINE COMPANY** PROGRAM



# REFERENDUM – MEETING OUR COMMUNITY NEEDS OPTION #2

## REFERENDUM SUPPORTING STAFFING FOR THE SAFETY OF THE COMMUNITY

- HIRING OF ELEVEN (11) **PARAMEDIC / FIREFIGHTERS**
- HIRING OF ONE (1) **BATTALION CHIEF**
- PROMOTION OF THREE (3) ENGINEERS AND THREE (3) LIEUTENANTS
- TOTAL OF TWELVE (12) NEW PERSONNEL
- TOTAL REFERENDUM COST ESTIMATE = **\$1,160,626.00**
- *IMPACT ON TAX RATE FOR \$200,000 HOME = **\$7.87 / MONTH (\$94.42 / YEAR)***
  
- WILL ENSURE **THREE STAFFED FIRE APPARATUS AND ARV** DAILY
  - ADDITIONAL PERSONNEL WILL CROSS-STAFF **ALS ARV / LADDER TRUCK**
  - WILL ALLOW FOR IMPLEMENTATION OF **ALS ENGINE COMPANY** PROGRAM



**FIRE REFERENDUM ANALYSIS  
2020**

Description	Total			Referendum Needed
	Salaries	Benefits	Total	
2021 Budget No Changes	\$ 2,112,350.00	\$ 898,252.00	\$ 3,010,602.00	
2021 Budget - Scenario #1	\$ 2,708,573.00	\$ 1,175,510.00	\$ 3,884,083.00	\$ 873,481.00
2021 Budget - Scenario #2	\$ 2,903,577.00	\$ 1,267,651.00	\$ 4,171,228.00	\$ 1,160,626.00

*Note: 2020 Union contract is not settled yet, so had to use cost of living projections for 2020 and 2021. Used 2% for both. Used 2020 insurance and WRS rates for 2021 projections.*

**Impact on Tax Rate**

	Levy Amount	Tax Rate		Bill for \$200k House
		Assessed	Equalized	
2019 Tax Rate - 2020 Budget	\$ 13,234,381.00	5.383719705	4.835562813	\$ 1,076.74
Potential Refendum Impact - Option #1 *	\$ 14,107,862.00	5.739037486	5.154703026	\$ 1,147.81
Potential Refendum Impact - Option #2 *	\$ 14,395,007.00	5.855843312	5.259615974	\$ 1,171.17

\$ 71.06  
\$ 94.42

\* Based off 2019 tax rate information

## Special Assessment Workshop

June 30, 2020

### I. History of the Current Special Assessment Policy

- A. Purpose – *Special assessments are used as a method to finance certain local public improvement projects and services which are not appropriate for finance by the general tax levy or Grand Chute Sanitary District funds.*
- B. Wisconsin Statutes – *The provisions of Sec. 66.0627 Statutes shall apply. Special assessments are only to be used in instances where the public improvement or services have benefit to certain specific properties, as opposed to public improvements or services benefiting the Town as a whole. In some instances there may be benefit to both the community and the property.*
- C. Basis of the Original Policy – *Grand Chute’s special assessment policy was originally based on the City of Appleton’s policy in 1993.*

### II. What does Grand Chute Assess for?

- A. Street Construction and Reconstruction
  - 1. *Any asphalt pavement over 1 1/2 inches is considered assessable.*
  - 2. *Patching, chip seal, less than 1 1/2 inch asphalt overlay, micro surface, crack seal, isolated curb repair, and shouldering are considered maintenance and non-assessable.*
  - 3. *All items used in construction/reconstruction of the roadway, which are not considered over-build, are assessed at the same maximum percentage rate.*
- B. Sidewalks - *The policy states that sidewalks are assessed to all adjacent properties at 100% of assessment rates. General practice has been not to assess the sidewalk or trail construction.*
- C. Sanitary Sewers
  - 1. *Sanitary sewer maintenance and facility adjustments made as part of a road construction project have not historically been assessed to the property owners.*
  - 2. *Sanitary sewer main extensions have been assessed at 100% of assessment rates.*
  - 3. *Properties with existing private sanitary systems less than ten years old may defer hook-up and payment of principal amount of the special assessment for up to ten years following the completion of the public system.*
- D. Storm Sewers
  - 1. *For RSF and RTF zoning, the assessment rate is 40% of actual construction costs of 18 inch storm sewer main and appurtenances. A maximum front foot cost of \$20 per foot has been used for many years, but is not listed in the policy.*

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2. *For multi-family, commercial, industrial and agricultural zones, the assessment rate is 50% of the actual construction cost of a 30 inch storm sewer and appurtenances. A maximum front foot cost of \$40 per foot has been used for many years but is not listed in the policy.*
  3. *The maximum front foot assessment costs are listed in the Town fee schedule and may be adjusted annually.*
- E. Water Mains
1. *Water main maintenance and facility adjustments made as part of a road construction project have not historically been assessed to the property owners.*
  2. *Water main extensions have been assessed at 100% of assessment rates.*
  3. *Properties with existing private wells less than ten years old may defer hook-up and payment of principal amount of the special assessment for up to ten years following the completion of the public system.*
- F. Street Lighting
1. *Street lighting is included as part of the street construction and assessed on the same basis.*
  2. *The Street Lighting Policy guides the installation of street lights on new and existing streets.*

### III. Assessment Types

- A. RSF, RTF, R-1, R-2 and AGD (Residential)
1. *66.67% assessed to property owners.*
  2. *Non-assessable residential and agricultural frontage is paid by Grand Chute.*
  3. *Corner lot credits are half of the length on each frontage.*
  4. *AGD properties can be indefinitely deferred if they remain in a farm use.*
- B. RMF, COM, IND, R-3, R-4, R-5 (Commercial)
1. *100% assessed to property owners.*
  2. *Non-assessable multi-family and commercial/industrial frontage costs are redistributed to the remaining frontage.*
  3. *Corner lot costs are two-thirds of the first 250 feet of frontage and all of the frontage over 250 feet.*

### IV. Assessable Roadway Types

- A. Residential Local Roads
1. *Rural*
    - a) *30 foot wide grade and gravel maximum at 66.67% assessment*
    - b) *24 foot wide pavement maximum at 66.67% assessment*
    - c) *4 ½ inch asphalt pavement thickness at 66.67% assessment*

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2. *Urban*
  - a) *33 foot wide grade and gravel maximum at 66.67% assessment*
  - b) *28 foot wide pavement maximum at 66.67% assessment*
  - c) *4 ½ inch asphalt pavement thickness at 66.67% assessment*

### B. Commercial Local and Collector Roads

1. *Rural*
  - a) *30 foot wide grade and gravel maximum at 100% assessment*
  - b) *24 foot wide pavement maximum at 100% assessment*
  - c) *Minimum 5 ½ inch asphalt pavement thickness at 100% assessment*
2. *Urban*
  - a) *49 foot wide grade and gravel maximum at 100% assessment*
  - b) *44 foot wide pavement maximum at 100% assessment*
  - c) *Minimum 5 ½ inch asphalt pavement thickness at 100% assessment*

### C. Residential Collectors

1. *Rural*
  - a) *30 foot wide grade and gravel maximum at 66.67% assessment*
  - b) *24 foot wide pavement maximum at 66.67% assessment*
  - c) *Minimum 5 ½ inch asphalt pavement thickness at 66.67% assessment for 4 ½ inch thickness*
2. *Urban*
  - a) *Minimum 37 foot wide grade and gravel at 66.67% assessment for 33 foot width maximum*
  - b) *Minimum 32 foot wide pavement at 66.67% assessment for 28 foot width maximum*
  - c) *Minimum 5 ½ inch asphalt pavement thickness at 66.67% assessment for 4 ½ inch thickness*

- D. County Highway (Arterials) – *The costs of construction or reconstruction of a county trunk highway are charged back to the Town at a 50% rate through an intergovernmental agreement. The Town in turn assesses the property owners in accordance with the zoning of each property.*

## V. Miscellaneous Special Assessment Issues

### A. Deferments

1. *AGD Zoned Areas – Actively farmed properties may be considered for deferment until the parcel is platted or no longer used for farm purposes.*
2. *Sanitary sewer and water main assessments may be considered for deferment if the parcel's existing onsite septic system or well is less than ten years old and functioning properly.*

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- B. Credits
  - 1. *Corner Lot Credits are provided to parcels with frontage on two intersecting streets.*
  - 2. *Remaining Useful Life Credits are provided to parcels that will be assessed for a new project before the expiration of the useful life of the facilities from the last project that they were assessed for.*
  - 3. *Hardships – The Town Board will consider a special assessment deferment due to a financial hardship that would be caused by payment of the assessment. Qualifying parcel owners must be at an income level below the Wisconsin Homestead Credit requirements for the present tax year. Only interest on the assessment shall be paid during the deferment period.*
- C. *Wetlands – Any portion of the frontage of an assessable parcel that is designated as wetlands or an environmentally sensitive area may be considered for deferment until such time it no longer carries this designation or the permits are issued for construction on the eligible land.*
- D. *Odd Shaped Parcels – Provisions are included in the policy to address parcels that are not a typical rectangular shape. Triangle parcels, parcels on curves, cul de sac parcels, and flag parcels each have specific provisions for the determination of an assessable frontage length.*
- E. *Prohibited Access – Single and two-family residential properties that have frontages where the access is physically or legally prohibited are exempt from assessment on that frontage; however, special assessments may be assessed on an area wide basis, if the Town Board determines that the benefit can be fairly distributed through this method.*

## VI. Regional Communities Comparison

- A. *Town of Buchanan (pop. 5,921) – The Town of Buchanan had an advisory referendum on their April 2, 2019 ballot regarding transportation funding options. The options were special assessments, a transportation utility fee, or a property tax levy increase. The rates for the transportation utility fee had two components – a base fee (based on residential and non-residential) and a trip generation fee. The base fee was determined based on equalized value. The authority the Town is exercising is Wis. Stat. 66.0827 Utility District, which applies to towns, villages and 3<sup>rd</sup> and 4<sup>th</sup> class cities.*
- B. *Village of Kimberly (pop. 6,803) – Has a special assessment policy*
- C. *Village of Ashwaubenon (pop. 17,272) – Has a special assessment policy*
- D. *City of Menasha (pop. 17,771) – Has a special assessment policy – The City only special assesses for new roadways and rural to urban reconstruction projects.*
- E. *Town of Grand Chute (pop. 23,163)*

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- F. City of De Pere (pop. 25,020) – *The City used to assess for all street projects until a referendum was passed approximately twelve years ago that raised taxes to cover street overlay projects and eliminated the special assessment for street overlay and reconstruction projects.*
- G. City of Neenah (pop. 26,062) – *Neenah recently moved away from special assessments and adopted a Transportation Assessment Replacement Fee (TARF). It was established through ordinance and the rate will be set as part of the annual budget resolution. The fee shows up on utility bills and is based on impervious area. Approximately 98% of Neenah's streets are already urbanized. Most of the non-urban streets are residential but are scheduled for urbanization in the next 10 years. The TARF does not replace utility assessments or assessments for new streets. There is a stepped exemption to paying the TARF if a special assessment had been received during the previous five years.*
- H. City of Oshkosh (pop. 66,729) – *The City assesses for street and utility improvements. Assessments are levied according to front foot dimensions with exceptions as noted. As of July 2019, Oshkosh Common Council was debating a Transportation Utility Fee. At that time they voted against replacing special assessments with the Transportation Utility Fee.*
- I. City of Appleton (pop. 74,526) – *Property owners pay a special assessment for their street to be paved initially with concrete pavement, curb and gutter (new subdivisions, street urbanizations, etc.). After the initial assessment, any repairs and/or reconstruction costs of said street are covered by the wheel tax revenue which pays for about 50% of the projects with general tax dollars and borrowing paying for the remainder. An Alderperson at the City of Appleton is considering eliminating the Wheel Tax and implementing a Transportation Fee based on trip generation.*
- J. City of Green Bay (pop. 104,879) – *The City of Green Bay just recently adopted a wheel tax and will be updating their special assessment policy. Initial construction will still be assessed for pavement construction. The wheel tax also does not affect assessments for sidewalk, water main, sanitary sewer, or storm sewer. It eliminates residential property special assessments for pavement reconstruction and resurfacing while reducing non-residential assessments by 50%. The thought process is that vehicles under 8,000 pounds GVW are the ones paying the vehicle registration fee. Most businesses, especially small businesses, will have some of those vehicles in their fleet. The larger vehicles, which do not pay the wheel tax, cause more damage to the street. This is accounted for with the partial assessment. Even those small businesses that don't have large vehicles are likely receiving deliveries from large vehicles, so there is an argument to be made in the interest of equity to charging the assessment.*

## VII. Transportation Funding Options

- A. Special Assessments – *See above for a summary of the Town's current policy.*

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- B. Property Tax Levy Increase – *A binding referendum would need to be put on a ballot for a vote. The amount of the increase would need to be calculated.*
- C. Transportation Utility Fee – *One possible option for a transportation utility fee is wherein a property owner is annually charged a fee based on the land use and the estimated number of trips generated. A consultant would need to be hired to determine these initial amounts and a system would need to be put in place long-term for the ever changing land use and business types. Another possible option for a transportation utility fee is to utilize the amount of impervious area on a property to generally indicate the level of impact on the overall transportation system. Impervious area is currently a known value as it is used for our storm water utility charge (i.e. – REUs or Residential Equivalent Units). As of June 11, 2020, there were a total of 31,027 REUs being billed out for SAN 3. Of those, 6,702 REUs, or 21.6% are residential. The maximum number of REUs being charged to a single business is currently 437 (Fox River Mall) with an average of 19.5. It should be verified through legal counsel that a Township can implement a Transportation Utility Fee based on State Statutes. It should also be confirmed if the funds can be used for strictly roadway maintenance or if it can also be used for reconstruction/urbanization projects.*
- D. License Registration Fee/Wheel Tax – *Wisconsin law allows a town, village, city or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle. The fee applies to vehicles kept in the municipality with either an automobile registration, and autocycle registration, or a truck registration at 8,000 lbs. or less (except dual purpose farm). State law does not specify the amount of the wheel tax. However, the municipality or county must use all revenue from the wheel tax for transportation related purposes. As of January 5, 2020, there were 22,053 vehicles registered in Grand Chute that would be subject to a wheel tax.*

### Misc. Notes:

- Approximately half of Grand Chute roads are urban vs. rural.
- In 2019 approximately 37% of Grand Chute roads were rated fair to very poor through the WisDOT PASER rating system.
- Many municipalities use a combination of the above funding options.
- If a change in direction/process is desired, mitigating the feelings from those who paid will be critical. Possibly implement by phasing in a new program over an extended period of time. Public education and input will be important.

able; notwithstanding that the covenants, acts or things may not be enumerated in this subsection. A company may do all things in the issuance of bonds and in the provisions for security of the bonds which are not inconsistent with the constitution of the state.

(o) Execute all instruments necessary or convenient in the exercise of the powers granted in this subsection or in the performance of covenants or duties, which may contain covenants and provisions that any purchaser of the bonds of the company reasonably requires.

**(14) REFUNDING BONDS.** A company may issue refunding bonds for the purpose of paying any of its bonds at or prior to maturity or upon acceleration or redemption. Refunding bonds may be issued at the time prior to the maturity or redemption of the refunded bonds that the company deems to be in the public interest. The refunding bonds may be issued in sufficient amounts to pay or provide the principal of the bonds being refunded, together with any redemption premium on the bonds, any interest accrued or to accrue to the date of payment of the bonds, the expenses of issue of the refunding bonds, the expenses of redeeming the bonds being refunded, and the reserves for debt service or other capital or current expenses from the proceeds of the refunding bonds as required by the resolution, trust indenture or other security instruments. The issue of, the maturities and other details of, the security for, the rights of the holders of, and the rights, duties and obligations of the company in respect of the refunding bonds are governed by the provisions of this section relating to the issue of bonds other than refunding bonds to the extent that the provisions are applicable.

**(15) BONDS ELIGIBLE FOR INVESTMENT.** (a) Any of the following may invest funds, including capital in their control or belonging to them, in bonds issued by a company under this section:

1. Public officers and agencies and political subdivisions of the state.
2. Insurance companies.
3. Trust companies.
4. Banks.
5. Savings banks.
6. Savings and loan associations.
7. Investment companies.
8. Personal representatives.
9. Trustees.
10. Other fiduciaries not listed in this paragraph.

(b) The bonds described in par. (a) may be deposited with and received by any officer or agency of the state or any political subdivision for any purpose for which the deposit of bonds or obligations of the state or any political subdivision is authorized by law.

**(16) TAX EXEMPTION AND PAYMENTS IN LIEU OF TAXES.** (a) All bonds of a municipal electric company are declared to be issued on behalf of the state for an essential public and governmental purpose and to be debts of a state municipal corporation.

(b) The property of a company, including any proportional share of any property owned by a company in conjunction with any other person or public agency, is public property used for essential public and governmental purposes and the property or proportional share, a company and its income are exempt from all taxes of the state or any state public body except that for each project owned or partly owned by it, a company shall make payments—in-lieu-of-taxes to the state equal to the amount which would be paid to the state under ss. 76.01 to 76.26 for the project or share of the project if it were deemed to be owned by a company under s. 76.02 (2). The payment shall be determined, administered and distributed by the state in the same manner as the taxes paid by companies under ss. 76.01 to 76.26.

**(17) SUCCESSOR.** A company shall, if the contract so provides, be the successor to any nonprofit corporation, agency or any other entity previously organized by the contracting municipalities to provide the same or a related function, and the company is entitled to all rights and privileges and shall assume all obligations and lia-

bilities of the other entity under existing contracts to which the other entity is a party.

**(18) OTHER STATUTES.** The powers granted under this section do not limit the powers of municipalities to enter into intergovernmental cooperation or contracts or to establish separate legal entities under ss. 66.0301 to 66.0311 or any other applicable law, or otherwise to carry out their powers under applicable statutory provisions, nor do the powers granted under this section limit the powers reserved to municipalities by state law.

**(19) CONSTRUCTION.** This section shall be interpreted liberally to effect the purposes set forth in this section.

**History:** 1977 c. 159; 1979 c. 110; 1979 c. 323 s. 33; 1983 a. 24, 27; 1983 a. 207 s. 93 (8); 1991 a. 221; 1993 a. 112; 1995 a. 225; 1997 a. 35, 204; 1999 a. 150 s. 211; Stats. 1999 s. 66.0825; 2001 a. 102; 2005 a. 441.

**66.0827 Utility districts. (1) Towns, villages and 3rd and 4th class cities may establish utility districts.**

(a) In villages and 3rd and 4th class cities, the village board or common council may direct that the cost of utility district highways, sewers, sidewalks, street lighting and water for fire protection not paid for by special assessment be paid out of the district fund under sub. (2). The cost of bridges in the district may not be paid out of the district fund.

(b) In towns, the town board may direct that the cost of any convenience or public improvement provided in the district and not paid for by special assessment be paid from the district fund under sub. (2).

**(2) The fund of each utility district shall be provided by taxation of the property in the district, upon an annual estimate by the department in charge of public works in cities and villages, and by the town chairperson in towns, filed by October 1. Separate account shall be kept of each district fund.**

**(3) In towns a majority vote and in villages and cities a three-fourths vote of all the members of the governing body is required to establish, vacate, alter or consolidate a utility district.**

**(4) Before the vote is effective to establish, vacate, alter or consolidate a utility district, a hearing shall be held as provided in s. 66.0703 (7) (a). In towns the notice may be given by posting in 3 public places in the town, one of which shall be in the proposed district, at least 2 weeks prior to the hearing.**

**(5) (a) If a town board establishes a utility district under this section the board may, if a town sanitary district is in existence for the town, dissolve the sanitary district. If the sanitary district is dissolved, all assets, liabilities and functions of the sanitary district shall be taken over by the utility district.**

(b) All functions performed by a sanitary district and assumed by a utility district under this subsection remain subject to regulation by the public service commission as if no transfer had occurred.

(c) If a sanitary district is located in more than one municipality, action under this section may be taken only upon approval of a majority of the members of the governing body of each municipality in which the sanitary district is located.

**(6) If a municipality within which a utility district is located is consolidated with another municipality which provides the same or similar services for which the district was established, but on a municipality-wide basis rather than on a utility district basis as provided in this section, the fund of the utility district becomes part of the general fund of the consolidated municipality and the utility district terminates. This section applies to consolidations completed prior to, on and after June 30, 1965.**

**History:** 1983 a. 207 s. 93 (1); 1983 a. 532; 1989 a. 56 s. 258; 1999 a. 150 s. 207; Stats. 1999 s. 66.0827.

**66.0829 Parking systems. (1) A city, village or town may purchase, acquire, rent from a lessor, construct, extend, add to, improve, conduct, operate or rent to a lessee a municipal parking system for the parking of vehicles, including parking lots and other parking facilities, upon its public streets or roads or public grounds and issue revenue bonds to acquire funds for any one or**

**Referendum**

To vote in favor of Special Assessments, fill in the oval next to Special Assessments like this: ●

To vote in favor of Transportation Utility Fee, fill in the oval next to Transportation Utility Fee like this: ●

To vote in favor of Property Tax Levy Increase, fill in the oval next to Property Tax Levy Increase like this: ●

**Municipal**

**Question:**

The Town of Buchanan roadway system is 45.97 miles. In 2017, 51.40% of the Town roads, or 23.63 miles, were rated fair to very poor. The largest local sources of revenue supporting transportation infrastructure expenses are the property and road maintenance tax levy. Due to State imposed financial constraints, these mechanisms do not provide adequate revenue to maintain and reconstruct the roadway system. The Town is limited to increasing the tax levy by the percentage of annual net new construction. In the past four years, the average increase in the tax levy to support Town services including street improvement projects has been 00.80%. To have the capacity to finance transportation infrastructure and maintain and improve road conditions additional funding is needed.

One option is Special Assessments, wherein a benefiting property owner in a street improvement project area pays for the cost of the storm sewer, driveway apron, ditching and/or curb and gutter. The individual special assessment amounts will vary, dependent on the project, and may cost up to \$20,000 per parcel.

A second option is a Transportation Utility Fee, wherein a property owner is annually charged a fee based on the land use and the estimated number of trips generated. The estimated annual fee for a transportation utility charge ranges from a residential-single family fee of \$210.00 per year to a commercial fee of \$88,000.00 per year.

A third option is to ask the electorate for a Property Tax Levy Increase, wherein a binding referendum would be put on the ballot for a vote. An average assessed single family home value of \$227,700.00 would see a \$426.00, or 56%, increase in their Town taxes compared to 2018.

All three options would generate approximately \$1,250,000.00 in revenue and provide sufficient funds to support street improvement projects.

**Should the Town of Buchanan rely principally on Special Assessments, a Transportation Utility Fee or a Property Tax Levy Increase to supplement the cost of street improvement projects?**

- A. Special Assessments
- B. Transportation Utility Fee
- C. Property Tax Levy Increase

**Official Ballot  
Nonpartisan Office  
and Referendum**

**April 2, 2019**

**for**

**T. Buchanan, W 2, 3, 5 & 10  
(WCSD)**

**Ballot issued by**

\_\_\_\_\_  
Initials of election inspectors

**Absentee ballot issued by**

\_\_\_\_\_  
Initials of municipal clerk or deputy clerk

If issued by SVDs, both SVDs must initial.

**Certification of Voter Assistance**

I certify that I marked or read aloud this ballot at the request and direction of a voter who is authorized under Wis. Stat. § 6.82 to receive assistance.

\_\_\_\_\_  
Signature of assistor

**For Official Use Only**

**Inspectors: Identify ballots required to be remade.**

**Reason for remaking ballot:**

- Overvoted
- Damaged
- Other

Original Ballot No. or Duplicate Ballot No.  
\_\_\_\_\_

\_\_\_\_\_  
Initials of inspectors who remade ballot



## State of Wisconsin Department of Transportation

# Municipal or county vehicle registration fee (wheel tax)

Online services

Vehicles

Titles

Plate guide

Special plates

Motor carriers

DMV customer service  
centers

Forms

Drivers

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

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

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

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

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

- Lodi (city; \$20)
- Madison (city; \$40 beginning for February 2020 registrations)
- Manitowoc (city; \$20)
- Milton (city; \$30)
- Milwaukee (city; \$20)
- Montello (city; \$20)
- New London (city; \$20)
- Platteville (city; \$20)
- Portage (city; \$20)
- Prairie du Sac (village; \$20)
- Rice Lake (city; \$20)
- Sauk City (village; \$20 beginning for May 2020 registrations)
- Sheboygan (city; \$20)
- Tigerton (village; \$10)
- Waterloo (city; \$15)
- Counties
  - Dane County (\$28)
  - Dunn County (\$20 beginning for April 2020 registrations)
  - Eau Claire (\$30)
  - Green County (\$20)
  - Iowa County (\$20)
  - Langlade County (\$15)
  - Lincoln County (\$20)
  - Marathon County (\$25)
  - Milwaukee County (\$30)
  - Portage County (\$25)
  - Richland County (\$20)
  - St. Croix County (\$10)

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

#### Related information:

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

#### Questions?

Email [Wisconsin DMV email service](#)

[Phone](#)

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for  
Registration Types: AUT, LTK and DPV (except plate types COL, HOB and  
HTK) and have gross weight <= 8000 as of Calendar Year 2019**

Community Name	Plate Type	*	C	T	V
	CVG				2
	DIS				214
	DUK				4
	ELK				2
	EMT				2
	END				33
	ENN				32
	FFO				7
	FRF				20
	GLF				3
	GST				2
	HAR				17
	HEG				2
	HEM				25
	IGT				26
	KID				10
	LCF				1
	LEM				11
	LIF				5
	LTK				3,447
	MBK				11
	MBN				20
	MBO				23
	MCA				3
	MGP				3
	MLG				129
	MRQ				10
	NUR				2
	PAK				62
	SPT				7
	TRT				2
	VET				15
	WNG				1
<b>GRAND CHUTE</b>	<b>Sum:</b>				<b>22,053</b>
<b>GREENVILLE</b>	AMA				5
	AUT				8,001
	BSA				1
	CHW				4
	CLS				9
	CLW				6
<b>Total for OUTAGAMIE County:</b>	<b>Sum:</b>	<b>40</b>	<b>72,204</b>	<b>64,981</b>	<b>27,536</b>

## Local governments turn to “wheel taxes” as other revenues lag

*In recent years, Wisconsin has seen a sudden increase in local governments establishing new vehicle registration fees. A local vehicle registration fee—otherwise known as a “wheel tax”—is an annual charge in addition to the state \$75 registration fee for most vehicles. State law requires local governments to use the funding for local transportation costs.*

For more than a half-century, Wisconsin law has given municipalities and counties the option to impose a vehicle registration fee, also known as a “wheel tax.”

Until 2011, only four communities had such a tax in place. By the end of 2017, however, the list of communities that had adopted the tax had grown to 27; from 2011 to 2017, wheel tax revenues nearly tripled from \$7.1 million to \$20.7 million.

Although wheel taxes remain comparatively rare—only a small fraction of the state’s 72 counties and 600 cities and villages have one—their sudden growth raises a question: Why have so many local governments in Wisconsin turned to this previously little-used device? While individual reasons may vary, a look at state and local transportation funding as well as a survey of local road conditions offers some clues.

### State road aids grow slowly

Local governments are responsible for maintaining local roads in Wisconsin, funded by a mix of state aids and local revenues. The two major state funding sources are General Transportation Aids (GTAs) and the Local Road Improvement Program (LRIP). GTAs are paid on a calendar year basis, while LRIP payments are made by fiscal year (July to June), so some variations in funding levels shown in our calculations may occur.

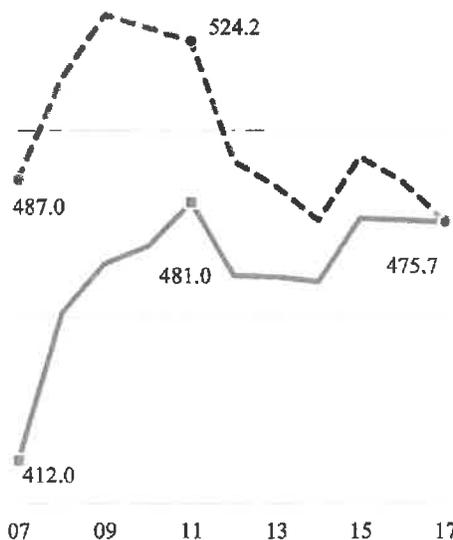
As shown in the graph below, total state funding for the two aids programs rose 15.5% from 2007-17, from \$412.0

million to \$475.7 million (blue line). When adjusted for inflation using the Consumer Price Index (CPI), however, spending for the two programs declined 2.3%, or \$11.3 million in real dollars (gray line). (A recent legislative audit noted that, in general, state highway costs have tended to rise more rapidly than the CPI.)

### Limited revenues, bumpier rides

The vast majority of GTA and LRIP funding comes from the state’s fuel tax and vehicle registration fees. Revenues from both sources have generally been flat in recent years. The gas tax has not been raised since 2006, and overall fuel consumption has declined. At the same time, the state hasn’t raised vehicle registration fees since 2008, except for electric and hybrid vehicles this year.

**Road Aids Lag Inflation 2007-17**  
In \$Millions, real (gray) vs. nominal (blue)



Source: Wis. Legislative Fiscal Bureau

Legislative efforts to raise transportation revenues significantly—either through an increase in the gas tax, state vehicle registration fees, or other sources—all failed last year. State Transportation Secretary Dave Ross recently told our annual meeting “there is no interest whatsoever” in raising the gas tax, vehicle registration fees, or other state or local revenue sources.

Meanwhile, local governments in Wisconsin have few local revenue options other than the property tax, which has been tightly restricted since 2011. Though local governments are allowed to raise property tax levies only for new construction, there are exemptions for debt service and a few other circumstances.

One of the consequences of the tighter revenues appears to be less spending on local streets and roads. When we surveyed officials from nearly 500 cities and villages for our League of Wisconsin Municipalities report, *The State of Wisconsin Cities and Villages 2017*, many said they had shifted their spending priorities away from street maintenance to police and fire services since the start of the 2007-09 recession.

As we noted in the report, road conditions declined statewide from 2011 to 2016, although they improved slightly from 2015 to 2016. Using state Department of Transportation ratings, the share of streets statewide ranked either “excellent” or “very

“good” dropped from 38.1% in 2011 to 32.3% in 2016, the last year for which the ratings are available. At the opposite end of the spectrum, the share ranked “fair” or “poor” rose from 28.1% to 31.2%. Similarly, in 2015, using slightly different criteria, we found that 29.2% of Milwaukee County’s highways were rated “excellent” or “very good,” compared to 42.2% that rated “good” and 28.6% “fair” or worse.

### Wheel taxes accelerate

Against this backdrop, the appeal of the wheel tax becomes clearer. There appears no clear pattern among the local governments that have adopted the tax, which include the state’s two largest counties (Milwaukee and

Dane) as well as some of its smallest (Green, Lincoln, and Iowa); some of the largest cities (Milwaukee, Appleton), as well as some of the smallest municipalities (City of Lodi, Town of Arena).

Like other local revenues, the state still imposes some restrictions on the wheel tax, requiring that it be spent only on transportation. Although this might appear to limit its usefulness, the new tax can be used to offset other revenues, such as property taxes or state aids.

As wheel taxes become more common, policymakers may want to consider whether they are the ideal tax source to support local roads. It may be argued that

by taxing vehicle owners, the wheel tax links the costs of local roads to users. Conversely, some might argue that road users also include commuters and visitors and a consumption tax (such as a sales tax) might be more appropriate. Such a debate cannot occur because state law does not permit municipalities to levy sales taxes, and most counties already have implemented the optional 0.5% sales tax.

As more local governments consider the wheel tax, some state officials have already suggested additional limits on it may be needed. In the meantime, however, its use may grow as long as local revenues are limited and demand for local road maintenance and improvements expands. □

## Wisconsin Policy Forum

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[wistax.org/join](http://wistax.org/join)

15078 FOCUS # 10 - 18 8/31/2018  
0892 \*\*\*\*\*AUTO\*\*ALL FOR AADC 530 \*\*\*\* T3  
ADMINISTRATOR  
TOWN OF GRAND CHUTE  
1900 W GRAND CHUTE BLVD  
APPLETON WI 54913-9613

## Policy notes

■ Gov. Walker (R) has told most state agencies to prepare their 2019-21 budget requests with no increases in state funding. The budget directions are the first step in developing the biennial state budget.

*In a letter to agencies, the governor said he was exempting K-12 school aids from the caps and allowing cost-to-continue increases for state prisons and other institutions, Medicaid, child*

*protective services in Milwaukee and statewide, and the Division of Vocational Rehabilitation. Walker also told agencies funded with segregated revenues, such as the Department of Transportation and the state lottery, to comply with the no-increase requirements.*

■ An executive order signed by Gov. Walker requires the Department of Administration (DOA) to implement

*several “lean government” measures to reduce costs and streamline state operations. They include requiring DOA to review, stabilize, and reduce so-called “chargebacks” for DOA services to state agencies; consolidating agency printing and mailing operations; reducing the use of outside contractors for state services; increasing state vehicle mileage and age requirements before replacement; and better calculating travel costs.*

**Article from the Town of Grand Chute May 2016 Newsletter:**

## **Wheel Tax – Could this Work Here?**

Every time the Grand Chute Town Board discusses road improvements, residents that are faced with the prospect of paying a special assessment request that the Town Board consider a Wheel Tax much like Appleton adopted. If everyone drives on the roads, why doesn't everyone help pay to fix the roads?

Well this could work, but it would not work well in the Town of Grand Chute for a few reasons. The first reason is that the Town has been using special assessments to pay for road improvement projects for 20+ years. The majority of residents and businesses have already paid for the road improvements abutting their properties through special assessments. These property owners were told that once you pay for the roads, you won't have to pay for them again for 20-25 years. This is the average life span of a roadway. So how do you impose a wheel tax now that would be used to primarily benefit a minority of property owners in the Town? The truthful answer is you can't.

Also, a wheel tax in Grand Chute would only generate approximately \$150,000 per year. Special assessments cover approximately \$1,400,000 + per year in road projects. We cannot let our local infrastructure deteriorate due to inadequate funding.

Well how do some of the other area communities pay for the road projects if they are not using special assessments? The answer - look at your tax bill. Grand Chute has one of the lowest mil rates of any community in the Fox Valley. If we raised our mil rate to eliminate special assessments, residents would be paying for this cost every single year from now until forever. There would be no transparency in reviewing the costs for individual projects and residents would be left out of the process of providing input on proposed local projects. I can't imagine any resident would want to pay a wheel tax as well as see an increase in property taxes, especially the majority of property owners who have already paid a special assessment.

The residents in this community decided 20+ years ago to utilize special assessments and although no one likes to ever have to pay an assessment (myself included), it has worked well in this community for a long time.

Approved  
9/6/08

## TOWN OF GRAND CHUTE POLICY FOR URBAN ROADWAYS

### A. Definitions

1. Back slope – The slope ratio beginning at the ditch flowline and extending perpendicular to the match point with the existing ground toward the nearest right-of-way limits.
2. Flowline – The bottom or lowest point on the cross section of a ditch.
3. Flowline Slope – The percentage slope along the bottom of the ditch.
4. Fore slope – The slope ratio beginning at the edge of the roadway shoulder and extending perpendicular to the ditch flowline.
5. PASER condition rating – A condition rating of 1 (worst) to 10 (best) given biannually to each section of roadway within a municipality. The rating evaluates visible pavement distresses and adequacy of drainage within the road right-of-way.
6. Roadway subgrade – The soil base that the pavement structure is built upon. This base may be virgin soil or a layer of select material as defined in the Wisconsin Department of Transportation's Facilities Development Manual Chapter 11-5-15.

### B. New Construction

All new plats shall require an urban typical section including curb and gutter, and storm sewer as a condition of approval. The type and size of curb and gutter, and storm sewer shall be specified by the Town. This requirement shall also apply to any subdivision requiring a new local road in which water and sewer utilities are extended or any properties located in the sewer service area.

### C. Reconstruction of Existing Roadways

Roadways shall be scheduled for reconstruction when the condition of the roadway reaches a point in which maintenance will no longer maintain the integrity of the pavement structure and the current PASER road condition rating is a 3 or less. Roadways with a condition rating of 4 may be considered for reconstruction if recommended by the Town Engineer or if planned in conjunction with a subdivision whose average condition rating is 3 or less.

When a roadway is reconstructed, the typical roadway cross section shall be of an urban type consistent with the Town's standard typical section for a residential or commercial roadway if any one of the following conditions exist:

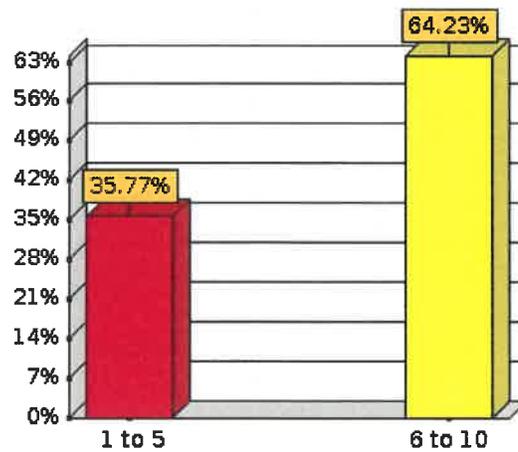
1. The proposed roadside ditch flowline slope is less than 1.0% (a fall of 1 foot in 100 feet of length) along any of roadsides.
2. The proposed fore and back slopes of the ditch are steeper than 4:1.

3. The proposed 4:1 back slope of the ditch extends outside of the existing right-of-way while maintaining a minimum ditch depth one foot below the subgrade of the roadway.

A roadway may be exempt from urbanization if the majority of the parcels along the roadway that is planned for reconstruction are larger than 0.5 acres and have frontages greater than 150 feet (lots completely within a cul de sac bulb may be omitted from the determination for a majority).

## Condition Frequency Report - Paved Town of Grand Chute

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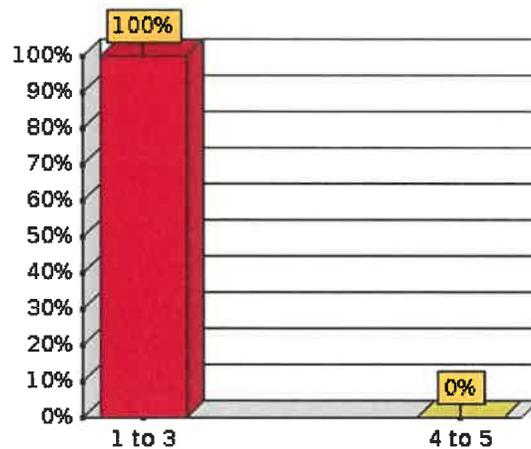


### Rating Range

- Based on 125.09 miles of rated roadways.
- There are 1.64 miles of unrated roadways.
- Paved: 45,50,52,55,57,60,65,70,75

## Condition Frequency Report - Unpaved Town of Grand Chute

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### Rating Range

- Based on 0.19 miles of rated roadways.
- Unpaved: 35,40

## SPECIAL ASSESSMENT ANALYSIS

Highway and Street Outlay						
	2014	2015	2016	2017	2018	2019
Highway and Street Outlay	\$ 1,915,557.63	\$ 3,118,842.15	\$ 3,019,453.74	\$ 1,583,482.05	\$ 3,792,234.48	\$ 6,289,878.04
<b>6 Year Average</b>	\$					<b>3,286,574.68</b>

Special Assessments*						
	2015	2016	2017	2018	2019	2020
Special Assessments	\$ 290,605.68	\$ 1,759,216.85	\$ 828,005.23	\$ 264,532.31	\$ 1,827,288.90	\$ 1,408,391.44
<b>6 Year Average</b>	\$					<b>1,063,006.74</b>
<i>* Based on actual assessment amounts and year the project was finished and assessment letters mailed</i>						

**Notes:**

- Most projects have expenditures over multiple years.
- The special assessment revenue is based off of the year in which the project was completed and assessment letters were mailed.
- These project costs are either funded through special assessments or G.O. debt.

**STREET S/A PAYMENTS RECEIVED**

<b>Year</b>	<b>S/A Revenue 25-19-42000</b>	<b>S/A Interest 25-19-48110</b>
2019	\$ 966,535.19	\$ 149,556.19
2018	\$ 1,100,493.03	\$ 78,668.26
2017	\$ 1,393,097.26	\$ 82,599.61
2016	\$ 1,437,360.71	\$ 102,393.25
2015	\$ 2,625,138.42	\$ 188,820.69
2014	\$ 2,455,276.29	\$ 175,551.78
2013	\$ 1,414,481.77	\$ 146,657.27
2012	\$ 1,835,405.04	\$ 176,290.85
2011	\$ 1,639,994.87	\$ 222,348.37
2010	\$ 1,506,330.95	\$ 162,638.64
2009	\$ 1,502,892.54	\$ 177,439.44
Total	\$ 17,877,006.07	\$ 1,662,964.35
<b>Average</b>	<b>\$ 1,625,182.37</b>	<b>\$ 151,178.58</b>
	-	-

## Special Assessment, Debt and Tax Levy Analysis

2019 Tax Levy Breakdown	
General	\$ 11,134,381.00
Debt	\$ 2,100,000.00
Total	\$ 13,234,381.00

The Town completes the levy limit worksheet every year with the budget. This is where the Town increases the levy by the net new construction (for 2019 that was 2.422%, which was approximately \$268,000). The levy limit worksheet also has multiple allowable adjustments that allow you to increase the levy, one of which is the debt service levy. The Town had not used this adjustment until 2017, but has continued to use it since. This adjustment amount can be the total debt levy amount. So for 2019, it could have been \$2,100,000.

Debt Service Adjustment to Levy Limit	
Year	Amount
2019	\$ 1,938,235.00
2018	\$ 1,667,571.00
2017	\$ 873,653.00

Tax Rates			
	2018 Budget	2019 Budget	2020 Budget
General	\$ 10,693,306.00	\$ 10,812,826.00	\$ 11,134,381.00
Debt	\$ 1,000,000.00	\$ 1,750,000.00	\$ 2,100,000.00
Total	\$ 11,693,306.00	\$ 12,562,826.00	\$ 13,234,381.00
Assessed Tax Rate	\$ 4.83065051	\$ 5.18892152	\$ 5.38371970
Equalized Tax Rate	\$ 4.56934338	\$ 4.81531854	\$ 4.83556281

The assessed tax rate is the rate that is shown on the tax bills. However, the equalized tax rate is what should be used to compare to other municipalities since it takes into account the Town's aggregate ratio, which compares the assessed values of the Town's properties to the equalized values. In 2019 the Town's aggregate ratio was 0.898182498. In 2020 the Town is doing a revaluation, so the aggregate ratio should be closer or almost exactly 1.0.

Principal	15% Interest	Total Debt	Tax Rate Change	
			Assessed	Equalized
\$ 100,000.00	\$ 15,000.00	\$ 115,000.00	\$ 0.04677999	\$ 0.042016972
		\$ 100,000.00	\$ 0.04067743	\$ 0.036535759

For each additional \$100,000 that the Town pays for special assessments, assume that over the course of the debt the Town would pay about 15% in interest. The Town debt would normally be paid over the course of 10 years. The above example shows that if the debt levy increases by \$120,000 in one year, based on 2019 tax rates and values, it would increase the assessed tax rate by about \$0.05.

Year 2019	Co-muni Code 44020	County OUTAGAMIE Municipality TOWN OF GRAND CHUTE	Account No. 1187	Report Type AMENDED
--------------	-----------------------	--	---------------------	------------------------

**Section A: Determination of 2019 Payable 2020 Allowable Levy Limit**

1	2018 payable 2019 actual levy plus 2019 personal property aid ( 153,975.15 )	\$12,736,496
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2018 levy for new general obligation debt authorized after July 1, 2005	\$1,667,571
4	2018 payable 2019 adjusted actual county levy (Line 1 minus Lines 2 and 3)	\$11,068,925
5	0.00% growth, plus terminated TID% ( 0 ), plus TID subtraction % ( 0 ) applied to 2018 adjusted actual levy	\$11,068,925
6	Net new construction % ( 2.422 ), plus terminated TID% ( 0 ), plus TID subtraction % ( 0 ) applied to 2018 adjusted actual levy	\$11,337,014
7	Greater of Line 5 or Line 6	\$11,337,014
8	2019 levy limit before adjustments less 2020 personal property aid ( \$128,048.39 )	\$11,208,966
9	Total adjustments (from Sec. D, Line T)	\$2,045,111
10	<b>2019 Payable 2020 Allowable Levy (sum of Lines 8 and 9)</b>	\$13,254,077
11	Higher levy approved by special resolution at a special meeting of Town electors	

**Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)**

1	Previous year's allowable levy	\$12,582,522
2	Previous year's actual levy	\$12,582,521
3	Previous year's unused levy (Line 1 minus Line 2)	\$1
4	Previous year's actual levy \$12,582,521 x 0.015	\$188,738
5	<b>Allowable Increase (lesser of Lines 3 or 4)</b>	\$1

**Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

1	2018 unused percentage	0.000%
2	2017 unused percentage	0.000%
3	2016 unused percentage	0.000%
4	2015 unused percentage	0.000%
5	2014 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1 through 5)	0.000%
7	Previous year's actual levy due to valuation factor	\$11,068,925
8	<b>Allowable Increase (Line 6 multiplied by Line 7)</b>	\$0

## Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (from Sec. B, Line 5)	\$0	
B	Decrease in 2020 debt service levy as compared to 2019 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2020 debt service levy as compared to 2019 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$105,952	
E	Debt service levy for general obligation debt authorized after July 1, 2005	\$1,938,235	
F	Increase in 2019 payable 2020 levy approved by a referendum.	\$0	
G	Amount levied in 2019 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2019 payable 2020 levy for increase in charges assessed by a joint fire department	\$0	
J	Adjustment to 2019 payable 2020 levy for transfer of services during 2019 to other governmental units		\$0
K	Adjustment to 2019 payable 2020 for transfer of services during 2019 from other governmental units	\$2,000	
L	Adjustment to 2019 payable 2020 levy for annexation of land during 2019 by a city or village (towns only)		\$1,076
M	Adjustment to 2019 payable 2020 levy for annexation of land during 2019 from a town (villages or cities only)		
N	Lease payment for lease revenue bond issued before July 1, 2005	\$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	\$0	
Q	Adjustment to 2019 payable 2020 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
R	Increase for unused levy carryforward from prior years (from Sec. C, Line 8)	\$0	
S	Increase in levy for each occupancy permit issued in 2018 for qualifying new single-family residential dwelling units	\$0	
T	<b>Total Adjustments (sum of Lines A through S)</b>		\$2,045,111

## Attachments

**You must provide DOR with the documents listed below.**

**1. Attachments - if your town approved a higher levy by special resolution**

Board resolution proposing to exceed the allowable levy limit:

Notice of special town meeting:

Signed resolution of electors approving to exceed the allowable levy limit (with voting results):

**2. Attachments - if your municipality passed a referendum**

Copy of the ballot:

Voting results:

**3. Other additional attachments**

- Scanned from a Xerox Multifunction Device.pdf

**4. Residential permit documentation**

- img11252019\_0004.pdf

## Preparer Information

Name Angie Cain	Title Town Clerk
Email angie.cain@grandchute.net	Phone 920-380-2952

## Comments

## Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES  NO

## Submission Information

You successfully submitted your worksheet. Print a copy for your records.

Co-muni code: 44020

Submission date: 01-22-2020 12:39 PM

Confirmation: MNILL20191187A1579713135595

Submission type: AMENDED

**TOTAL DEBT OBLIGATIONS - 2020**

													PRINCIPAL	INTEREST	TOTAL
	2010		2012		2016		2018 A		2018 B		2019				
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
2020	785,000	23,550	875,000	35,656	930,000	179,155	915,000	268,200	260,000	99,433	1,085,000	442,529	4,850,000	1,048,522	5,898,522
2021	-	-	875,000	22,313	955,000	151,255	795,000	234,000	275,000	88,733	1,495,000	437,900	4,395,000	934,200	5,329,200
2022	-	-	875,000	7,656	975,000	122,605	840,000	201,300	285,000	77,533	1,175,000	378,100	4,150,000	787,194	4,937,194
2023	-	-	-	-	1,005,000	93,355	865,000	167,200	295,000	65,933	1,410,000	331,100	3,575,000	657,588	4,232,588
2024	-	-	-	-	1,020,000	73,255	890,000	132,100	305,000	53,933	1,460,000	274,700	3,675,000	533,988	4,208,988
2025	-	-	-	-	1,040,000	51,325	920,000	100,500	320,000	41,433	1,495,000	230,900	3,775,000	424,158	4,199,158
2026	-	-	-	-	1,065,000	26,625	940,000	72,600	330,000	29,505	1,535,000	186,050	3,870,000	314,780	4,184,780
2027	-	-	-	-	-	-	965,000	44,025	345,000	18,113	2,355,000	140,000	3,665,000	202,138	3,867,138
2028	-	-	-	-	-	-	985,000	14,775	355,000	6,124	2,300,000	92,900	3,640,000	113,799	3,753,799
2029	-	-	-	-	-	-	-	-	-	-	2,345,000	46,900	2,345,000	46,900	2,391,900
<b>TOTALS</b>	<b>785,000</b>	<b>23,550</b>	<b>2,625,000</b>	<b>65,625</b>	<b>6,990,000</b>	<b>697,575</b>	<b>8,115,000</b>	<b>1,234,700</b>	<b>2,770,000</b>	<b>480,736</b>	<b>16,655,000</b>	<b>2,561,079</b>	<b>37,940,000</b>	<b>5,063,265</b>	<b>43,003,265</b>
Y/E BALANCE	-	-	1,750,000	29,969	6,060,000	518,420	7,200,000	966,500	2,510,000	381,304	15,570,000	2,118,550	33,090,000	4,014,743	37,104,743

**General Fund - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
	<b>2020</b>	150,000	4,500	295,000	11,934	505,000	98,454	440,000	108,200	-	-	700,000			
<b>2021</b>			295,000	7,435	520,000	83,304	305,000	93,300	-	-	445,000	121,250	1,565,000	305,289	1,870,289
<b>2022</b>			290,000	2,538	535,000	67,704	330,000	80,600	-	-	330,000	103,450	1,485,000	254,291	1,739,291
<b>2023</b>			-	-	555,000	51,654	340,000	67,200	-	-	435,000	90,250	1,330,000	209,104	1,539,104
<b>2024</b>					565,000	40,554	355,000	53,300	-	-	455,000	72,850	1,375,000	166,704	1,541,704
<b>2025</b>					575,000	28,406	370,000	40,650	-	-	470,000	59,200	1,415,000	128,256	1,543,256
<b>2026</b>					590,000	14,750	380,000	29,400	-	-	480,000	45,100	1,450,000	89,250	1,539,250
<b>2027</b>							390,000	17,850	-	-	495,000	30,700	885,000	48,550	933,550
<b>2028</b>							400,000	6,000	-	-	510,000	20,800	910,000	26,800	936,800
<b>2029</b>									-	-	530,000	10,600	530,000	10,600	540,600
<b>TOTALS</b>	<b>150,000</b>	<b>4,500</b>	<b>880,000</b>	<b>21,906</b>	<b>3,845,000</b>	<b>384,825</b>	<b>3,310,000</b>	<b>496,500</b>	<b>-</b>	<b>-</b>	<b>4,850,000</b>	<b>691,427</b>	<b>13,035,000</b>	<b>1,599,158</b>	<b>14,634,158</b>
<b>Y/E BALANCE</b>	<b>-</b>	<b>-</b>	<b>585,000</b>	<b>9,973</b>	<b>3,340,000</b>	<b>286,371</b>	<b>2,870,000</b>	<b>388,300</b>	<b>-</b>	<b>-</b>	<b>4,150,000</b>	<b>554,200</b>	<b>10,945,000</b>	<b>1,238,844</b>	<b>12,183,844</b>

### Special Assessments - 2020

													PRINCIPAL	INTEREST	TOTAL
	2010		2012		2016		2018 A		2018 B		2019				
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
2020	455,000	13,650	445,000	18,134	195,000	35,393	145,000	44,100	-	-	-	92,036	1,240,000	203,313	1,443,313
2021			445,000	11,348	195,000	29,543	145,000	38,300	-	-	415,000	100,100	1,200,000	179,290	1,379,290
2022			445,000	3,894	195,000	23,693	145,000	32,500	-	-	325,000	83,500	1,110,000	143,586	1,253,586
2023					195,000	17,843	145,000	26,700	-	-	340,000	70,500	680,000	115,043	795,043
2024					195,000	13,943	145,000	20,900	-	-	355,000	56,900	695,000	91,743	786,743
2025					200,000	9,750	150,000	15,750	-	-	365,000	46,250	715,000	71,750	786,750
2026					200,000	5,000	150,000	11,250	-	-	380,000	35,300	730,000	51,550	781,550
2027							150,000	6,750	-	-	390,000	23,900	540,000	30,650	570,650
2028							150,000	2,250	-	-	400,000	16,100	550,000	18,350	568,350
2029									-	-	405,000	8,100	405,000	8,100	413,100
<b>TOTALS</b>	<b>455,000</b>	<b>13,650</b>	<b>1,335,000</b>	<b>33,375</b>	<b>1,375,000</b>	<b>135,163</b>	<b>1,325,000</b>	<b>198,500</b>	<b>-</b>	<b>-</b>	<b>3,375,000</b>	<b>532,686</b>	<b>7,865,000</b>	<b>913,374</b>	<b>8,778,374</b>
Y/E BALANCE	-	-	890,000	15,241	1,180,000	99,770	1,180,000	154,400	-	-	3,375,000	440,650	6,625,000	710,061	7,335,061

**San District #1 - 2020**

	San District #1 - 2020												PRINCIPAL	INTEREST	TOTAL
	2010		2012		2016		2018 A		2018 B		2019				
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
<b>2020</b>	10,000	300	40,000	1,630	80,000	15,748	145,000	50,900	-	-	105,000	68,958	380,000	137,536	517,536
<b>2021</b>			40,000	1,020	85,000	13,348	150,000	45,000	-	-	50,000	70,800	325,000	130,168	455,168
<b>2022</b>			40,000	350	85,000	10,798	160,000	38,800	-	-	50,000	68,800	335,000	118,748	453,748
<b>2023</b>			-	-	90,000	8,248	165,000	32,300	-	-	50,000	66,800	305,000	107,348	412,348
<b>2024</b>					90,000	6,448	170,000	25,600	-	-	50,000	64,800	310,000	96,848	406,848
<b>2025</b>					90,000	4,513	175,000	19,575	-	-	50,000	63,300	315,000	87,388	402,388
<b>2026</b>					95,000	2,375	180,000	14,250	-	-	50,000	61,800	325,000	78,425	403,425
<b>2027</b>							190,000	8,700	-	-	910,000	60,300	1,100,000	69,000	1,169,000
<b>2028</b>							195,000	2,925	-	-	1,040,000	42,100	1,235,000	45,025	1,280,025
<b>2029</b>									-	-	1,065,000	21,300	1,065,000	21,300	1,086,300
<b>TOTALS</b>	<b>10,000</b>	<b>300</b>	<b>120,000</b>	<b>3,000</b>	<b>615,000</b>	<b>61,475</b>	<b>1,530,000</b>	<b>238,050</b>	<b>-</b>	<b>-</b>	<b>3,420,000</b>	<b>588,958</b>	<b>5,695,000</b>	<b>891,783.33</b>	<b>6,586,783</b>
<b>Y/E BALANCE</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>1,370</b>	<b>535,000</b>	<b>45,728</b>	<b>1,385,000</b>	<b>187,150</b>	<b>-</b>	<b>-</b>	<b>3,315,000</b>	<b>520,000</b>	<b>5,315,000</b>	<b>754,247.50</b>	<b>6,069,248</b>

**San District #2 - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
	2020	-	-	-	-	-	-	40,000	13,950	-	-	-			
2021			-	-	-	-	40,000	12,350	-	-	-	-	40,000	12,350	52,350
2022			-	-	-	-	45,000	10,650	-	-	-	-	45,000	10,650	55,650
2023			-	-	-	-	45,000	8,850	-	-	-	-	45,000	8,850	53,850
2024							45,000	7,050	-	-	-	-	45,000	7,050	52,050
2025							50,000	5,400	-	-	-	-	50,000	5,400	55,400
2026							50,000	3,900	-	-	-	-	50,000	3,900	53,900
2027							50,000	2,400	-	-	-	-	50,000	2,400	52,400
2028							55,000	825	-	-	-	-	55,000	825	55,825
2029									-	-	-	-	-	-	-
<b>TOTALS</b>	-	-	-	-	-	-	<b>420,000</b>	<b>65,375</b>	-	-	-	-	<b>420,000</b>	<b>65,375</b>	<b>485,375</b>
<b>Y/E BALANCE</b>	-	-	-	-	-	-	<b>380,000</b>	<b>51,425</b>	-	-	-	-	<b>380,000</b>	<b>51,425</b>	<b>431,425</b>

**San District #3 - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
2020	170,000	5,100	95,000	3,959	-	-	140,000	49,850	-	-	-	80,130	405,000	139,038	544,038
2021			95,000	2,510	-	-	150,000	44,050	-	-	305,000	87,150	550,000	133,710	683,710
2022			100,000	875	-	-	155,000	37,950	-	-	230,000	74,950	485,000	113,775	598,775
2023			-	-	-	-	165,000	31,550	-	-	335,000	65,750	500,000	97,300	597,300
2024							170,000	24,850	-	-	345,000	52,350	515,000	77,200	592,200
2025							170,000	18,900	-	-	345,000	42,000	515,000	60,900	575,900
2026							175,000	13,725	-	-	355,000	31,650	530,000	45,375	575,375
2027							185,000	8,325	-	-	355,000	21,000	540,000	29,325	569,325
2028							185,000	2,775	-	-	350,000	13,900	535,000	16,675	551,675
2029									-	-	345,000	6,900	345,000	6,900	351,900
<b>TOTALS</b>	<b>170,000</b>	<b>5,100</b>	<b>290,000</b>	<b>7,344</b>	<b>-</b>	<b>-</b>	<b>1,495,000</b>	<b>231,975</b>	<b>-</b>	<b>-</b>	<b>2,965,000</b>	<b>475,780</b>	<b>4,920,000</b>	<b>720,198.33</b>	<b>5,640,198</b>
Y/E BALANCE	-	-	195,000	3,385	-	-	1,355,000	182,125	-	-	2,965,000	395,650	4,515,000	581,160	5,096,160

**TIF #1 - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
	2020	-	-	-	-	150,000	29,561	-	-	-	-	-			
2021			-	-	155,000	25,061	-	-	-	-	-	-	155,000	25,061.26	180,061
2022			-	-	160,000	20,411	-	-	-	-	-	-	160,000	20,411.26	180,411
2023			-	-	165,000	15,611	-	-	-	-	-	-	165,000	15,611.26	180,611
2024					170,000	12,311	-	-	-	-	-	-	170,000	12,311.26	182,311
2025					175,000	8,656	-	-	-	-	-	-	175,000	8,656.26	183,656
2026					180,000	4,500	-	-	-	-	-	-	180,000	4,500.00	184,500
2027							-	-	-	-	-	-	-	-	-
2028							-	-	-	-	-	-	-	-	-
2029							-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	-	-	-	-	<b>1,155,000</b>	<b>116,113</b>	-	-	-	-	-	-	<b>1,155,000</b>	<b>116,112.56</b>	<b>1,271,113</b>
<b>Y/E BALANCE</b>	-	-	-	-	<b>1,005,000</b>	<b>86,551</b>	-	-	-	-	-	-	<b>1,005,000</b>	<b>86,551</b>	<b>1,091,551</b>

**TIF #2 - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
	2020	-	-	-	-	-	-	5,000	1,200	260,000	99,433	75,000			
2021			-	-	-	-	5,000	1,000	275,000	88,733	75,000	15,000	355,000	104,733	459,733
2022			-	-	-	-	5,000	800	285,000	77,533	65,000	12,000	355,000	90,333	445,333
2023			-	-	-	-	5,000	600	295,000	65,933	70,000	9,400	370,000	75,933	445,933
2024					-	-	5,000	400	305,000	53,933	70,000	6,600	380,000	60,933	440,933
2025					-	-	5,000	225	320,000	41,433	75,000	4,500	400,000	46,158	446,158
2026					-	-	5,000	75	330,000	29,505	75,000	2,250	410,000	31,830	441,830
2027							-	-	345,000	18,113	-	-	345,000	18,113	363,113
2028							-	-	355,000	6,124	-	-	355,000	6,124	361,124
2029							-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	-	-	-	-	-	-	<b>35,000</b>	<b>4,300</b>	<b>2,770,000</b>	<b>480,736</b>	<b>505,000</b>	<b>66,300</b>	<b>3,310,000</b>	<b>551,336.25</b>	<b>3,861,336</b>
<b>Y/E BALANCE</b>	-	-	-	-	-	-	<b>30,000</b>	<b>3,100</b>	<b>2,510,000</b>	<b>381,304</b>	<b>430,000</b>	<b>49,750</b>	<b>2,970,000</b>	<b>434,154</b>	<b>3,404,154</b>

**TIF #4 - 2020**

	2010		2012		2016		2018 A		2018 B		2019		PRINCIPAL	INTEREST	TOTAL
	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int	Princ	Int			
	2020	-	-	-	-	-	-	-	-	-	-	205,000			
2021			-	-	-	-	-	-	-	-	205,000	43,600	205,000	43,600.00	248,600
2022			-	-	-	-	-	-	-	-	175,000	35,400	175,000	35,400.00	210,400
2023			-	-	-	-	-	-	-	-	180,000	28,400	180,000	28,400.00	208,400
2024					-	-	-	-	-	-	185,000	21,200	185,000	21,200.00	206,200
2025					-	-	-	-	-	-	190,000	15,650	190,000	15,650.00	205,650
2026					-	-	-	-	-	-	195,000	9,950	195,000	9,950.00	204,950
2027							-	-	-	-	205,000	4,100	205,000	4,100.00	209,100
2028							-	-	-	-	-	-	-	-	-
2029							-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	-	-	-	-	-	-	-	-	-	-	<b>1,540,000</b>	<b>205,927</b>	<b>1,540,000</b>	<b>205,927.22</b>	<b>1,745,927</b>
<b>Y/E BALANCE</b>	-	-	-	-	-	-	-	-	-	-	<b>1,335,000</b>	<b>158,300</b>	<b>1,335,000</b>	<b>158,300</b>	<b>1,493,300</b>