



MEMORANDUM

To: State of Wisconsin – Department of Administration & Incorporation Review Board

From: James M. Kalny, Tanya Fonseca, AICP, and Ginny Hinz, CPA

Date: October 5, 2020

Subject: Petitioner's (Greenleaf) Response to request for additional information on budget and value

Dear Department of Administration:

On September 30, 2020 Department of Administration staff requested that the Petitioner (new village) submit some additional budgetary information responding to matters raised by staff at the meeting of September 22, 2020 and incorporating the increase in equalized valuation the new village experienced in 2019.

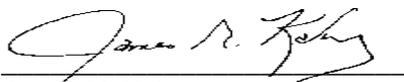
Attached is the response to those inquiries compiled by Ginny Hinz, CPA who has assisted the new village in its incorporation application. Also attached is Ms. Hinz's resume.

The response includes a narrative together addressing the matters raised by staff together with spreadsheets showing the proposed 2020 budget allocations including expense and revenue details that incorporate DOA staff suggestions and the increase in revenue from the increase in equalized value. We have indicated the areas of the budget that were amended as well as those areas that are not part of the operating budget.

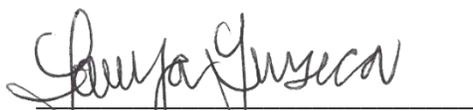
We anticipate the attached addresses the staff concerns but remain ready to respond to additional questions.

We believe the attached, together with our presentation and application, demonstrate that a tight budget be implemented for the first, partial year of incorporation to meet present operational costs. We also believe that the continuing increase in valuation, low amount of debt, considerable debt capacity, manner of providing services and the likelihood of development in the new village will allow the continuation of the tight budget without tax increase. However, the enviable tax rate of the new village will also allow the new village the option of a modest tax increase if deemed necessary while continuing to enjoy a low tax rate in comparison with comparable villages.

Again we thank the IRB and staff for their time and consideration.



James M. Kalny
Attorney for Petitioner



Tanya Fonseca, AICP
Senior Planner & Associate | GRAEF

Sufficiency of Present and Potential Tax Revenues

- **Important Topics Concerning Present Sources of Tax Revenue**
 - The equalized valuation for the Existing Town of Wrightstown increased from \$229,799,100 to \$244,027,000 in 2020. This increased revenue is not reflected in the budget projections provided in the application. The estimated increase in property tax revenue is \$35,000 based upon the current mill rate of \$2.95. The New Village share of increase in taxes is approximately \$4,000.
 - The New Village's current mill rate is \$2.95. For residents living in the Sanitary District, the current mill rate is \$4.43 since their mill rate includes \$1.48 for Sanitary District general obligation debt. These additional tax revenues go to the Sanitary District (future Village Utility fund). The general obligation debt for the Utility decreases about 30% in 2021 and is paid in full in 2024. This gives the New Village room to issue some general obligation debt in the future for capital items without an increase in the mill rate for residents living in the Sanitary District (Utility). The amount available to use for the future New Village budget is \$15,000 through 2024 and then \$40,000 thereafter.
 - The New Village plans on continuing the same level of services. Those services are:
 - Police - Provided at no cost by the Brown County Sheriff's Department
 - Fire - Provided by the Greenleaf Voluntary Fire Department Inc. the Department increased its levy and cost this year. As will be explained below, that increase impacts the budget for the new village but is more than off-set by revenue increases not accounted for in the budget as submitted. The Fire Department noted that they would be willing to negotiate the New Village contract amount since the New Village provides the infrastructure for the water supply.
 - Emergency rescue - Provided by County Rescue Service. Cost is based on number of residents in the community. No cost increase for the next year.
 - Garbage and Recycling- Provided by Deyo Disposal. No cost increase for the next year
 - Sewer and Water - provided by the Sanitary district that would become a Utility- cost issues are addressed below.
 - Building and Inspection - Contract through Martin J Johnson- no indication of change in contract
 - Snow Plowing - Provided by Brown County, no anticipated change in service or cost
 - Zoning and Planning - No planned changes in code. The adoption of a shore land zoning provision would be handled by the town attorney. The Comprehensive plan was updated in 2019, to the extent modification is necessary the new village will contract with Brown County

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- The services and how they are provided have remained consistent or improved for many years. The new village intends to maintain those same services, provided in the same manner and by the same vendors. The type and manner of providing services does not incur the likelihood of capital costs and employee costs leaving the new village and remnant town with a relatively stable and low cost of government.
 - **Budget Adjustments Reflecting Increased Present Revenues and Department of Administration Comments**
 - Increases in revenues (approximately \$7,000)
 - The equalized values were certified for the 2021 budgets and resulted in a \$35,000 increase in the existing Town tax revenues. The New Village accounts for approximately \$4,000 of this increase per the assessor.
 - The New Village could increase the rental fee charged to the Remnant Town for the Village hall to \$250 per month.
 - The existing Town does not charge residents a fee for using the Town hall. The New Village could approve a rental charge of \$50 per use for the New Village hall.
 - The New Village does receive interest and penalties on late payments for personal property and special charges on the tax roll. A small amount was added to the budget.
 - Zoning fees – the New Village will add additional zoning expenditures in its budget and will therefore add amounts for zoning fees related to these services.
 - The New Village also has potential to apply for grants to fund election outlay.
 - This results in an approximate additional \$7,000 in revenues to be used in the first year’s budget in addition to those provided in the submission
 - Expenditures
 - Capital items:
 - The New Village does not anticipate any large capital outlay items in the budget in the near future because
 - The roads have recently been reconstructed (2013-2014)
 - The New Village contracts those services likely to require capital outlay such as highway, police, fire and rescue.
 - Any large capital outlay in the future can be funded with new debt. This is common procedure for many governments.
 - Sanitary District (New Utility) capital expenditures are not part of the general fund budget. These expenditures are part of the Utility budget and are funded by water and sewer user charges.

- Expenditure Increases to budget using revenue increases noted above:
 - Planning and Zoning – amounts were added to the New Village budget to account for these expenditures, totaling \$6,000.
 - Small amounts for election equipment outlay, \$500 and hall, \$1,000 were added to the budget to start up reserves for equipment replacement.
 - Fire department budget is based upon equalized valuations, so will increase about \$1,500 for the New Village. Total fire department charges may be less, since the Fire Department has noted they are open to negotiations with the New Village since the new village provide the infrastructure supplying the water supply.

Present Budget Summary: We conclude that the New Village has sufficient sources of tax revenue to defray the anticipated present cost of governmental services without a tax increase. The New Village has also experienced additional growth in 2020, of approximately \$1,084,000.00 so far, which will result in additional tax revenues for the 2022 budget year. The New Village, like other municipalities, has the potential to apply for grant funds for road projects, election equipment etc. Since levy limits were imposed by the State of Wisconsin, most governments have had to work with tight budgets. Many governments rely on the issuance of general obligation debt to fund capital improvements. If the New Village would issue general obligation debt for capital items, they would be able to add it to their levy limit. As noted in the debt section below, the New Village has only used 12% of their current debt capacity. We also noted above that their current tax rate includes some Utility debt that will be paid off in 2024, therefore the addition of issuance new debt after 2024 will have little if any tax impact depending on amount. And finally, the new village's tax rate is currently substantially lower than Villages of similar sizes.

- **Debt**

- We feel the allocation of the full amount of debt service to the New Village is equitable. As noted above, the New Village has no anticipated capital outlay in the near future, as the roads were recently reconstructed. The current debt is related to these recently reconstructed New Village roads.
- As noted above, the equalized valuation has gone up for the Existing Town. This also increases the debt limitation and decreases the percentage of debt capacity used:
 - As of 12-31-2020, the GO Debt in the New Village would be \$290,085, which includes \$204,047 from the Existing Town and \$86,068 from the Existing Sanitary District, which will become a utility of the New Village.
 - The following debt limits and favorable debt capacity for the New Village and Remnant Town are calculated as follows using the new equalized valuation:

	Proposed Village	Remnant Town	Existing Town
As of 12-31-20			
Equalized Valuation	\$ 50,371,243	\$ 193,655,757	\$ 244,027,000
Debt capacity - 5% Equalized Valuation	2,444,280	9,045,675	11,489,955
GO Debt balance (including new utility)	290,085	-	204,047
Debt Capacity	2,154,195	9,045,675	11,285,908
Percentage of debt capacity used	12%	0%	2%

- We conclude that there is sufficient debt capacity to address foreseeable increases in the budget
- **Remnant Town Road Projects**
 - The percentages of revenue and expenditures in the budget were compared with the percentage of equalized valuation for the New Village (21.3%) and the Remnant Town (78.7%). It was noted by the DOA that they did not appear to be consistent.
 - This budget included capital expenditures (Roads and bridges all in the remnant town) that were funded by grants and County bridge fund aid. In future budgets if any major capital expenditures are expected (non-operating expenditures), the New Village or Remnant Town will budget non-operating revenues to fund them, such as grants, County bridge fund aid or issuance of long-term debt. These amounts are unknown at this time, so amounts are not added to the budgets. See the detail revenue and expenditure notes in the budget document included with this summary for additional information.
- **Expenditure funding for incorporation and related reorganization**
 - The large amount originally presented in the budget was for past expenditures. The Existing Town received funds from the County Stadium Sales Tax refund and also budgeted \$125,000 in the 2020 budget which are funding the incorporation expenditures. Since the Existing Town is using current resources to fund these costs and the fund balances of the Existing Town will be split at time of incorporation, incorporation costs are being shared by both governments (New Village and Remnant Town). Amounts have been added in the budget to account for costs expected after incorporation for both governments.

- **Sanitary District financial condition**

- The District has generated sufficient cash from user charges and property taxes to fund its operating expenses and debt service the past few years. These positive cash flows have increased their reserves by over \$130,000 in 2018 and \$187,000 in 2019.
- The District has room in its current rate structure and over \$800,000 of unrestricted cash as of 12-31-2019 to fund future projects.
- The Sanitary District has updated much of its infrastructure in recent years.

Sanitary District levy for general obligation debt for 2020

Form PA-632a		2019 Statement of Taxes			WI Dept of Revenue	
YEAR	CO	MUN	ACCT NO	Property Taxes	State Special Charges	Property Taxes With State Special Charges
2019	05	040	0120			
C. Special District Taxes						
SD Code	Account No.	Special District Name	Property Taxes	State Special Charges	Property Taxes With State Special Charges	
057120	0033	WRIGHTSTOWN SANITARY DISTRICT #1	39,570.00	0.00	39,570.00	
057190	0036	WRIGHTSTOWN SANITARY DISTRICT #2	0.00	0.00	0.00	
Total Special District Taxes			39,570.00	0.00	39,570.00	
D. Town, Village or City Taxes						

Sanitary District future general obligation debt

Annual principal and interest maturities of the outstanding general obligation debt of \$365,884 on December 31, 2019 are detailed below:

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Direct Borrowings					
	General obligation bonds		General obligation notes		Total	Interest
Principal	Interest	Principal	Interest			
2020	\$ 14,647	\$ 4,815	\$ 61,152	\$ 3,669	\$ 75,799	\$ 8,484
2021	14,979	4,479	22,977	2,208	37,956	6,687
2022	15,320	4,135	23,567	1,618	38,887	5,753
2023	15,668	3,783	24,173	1,012	39,841	4,795
2024	16,024	3,422	15,321	214	31,345	3,636
2025 - 2029	85,761	11,406	-	-	85,761	11,406
2030 - 2032	56,295	1,950	-	-	56,295	1,950
	<u>\$ 218,694</u>	<u>\$ 33,990</u>	<u>\$ 147,190</u>	<u>\$ 8,721</u>	<u>\$ 365,884</u>	<u>\$ 42,711</u>

Comparison of Tax Rate of the New Village with Comparable Isolated Villages

The proposed Village of Greenleaf would have one of the lowest tax rates in the State of Wisconsin for Villages of similar sizes. Only two governments had rates lower on the total listing presented by the DOA. The following table presents some of these isolated Villages:

Village	Population	Tax Rate
Village of Shiocton	926	\$ 8.86
Village of Coleman	719	\$ 8.55
Village of Crivitz	950	\$ 7.70
Village of St. Nazianz	962	\$ 7.40
Village of Plainfield	848	\$ 6.94
Village of Valders	952	\$ 6.78
Village of Friendship	730	\$ 5.66
Village of Tigerton	716	\$ 5.40
Village of Birnamwood	816	\$ 5.37
Village of Whitelaw	758	\$ 4.33
Village of Greenleaf	814	\$ 2.95

Based upon our budget detail, we feel the new village could operate without a tax increase. In addition, based upon this data in the table above, the New Village would have the option to increase their tax rate and still keep their rate lower than rates of Villages of similar sizes.

Resume for Ginny Hinz:

Ginny Hinz

Director

Industry: State & Local Government

Service: Assurance

External: 920-455-4308

Email: gjenny.hinz@CLAconnect.com



Experience

Ginny has over 30 years of experience providing auditing and consulting services to Wisconsin governments. She specializes in services to Wisconsin Villages and Towns.

Ginny has reviewed administrative and financial recordkeeping functions and provided recommendations to increase effectiveness, efficiency, and internal controls. She assists clients with integrating computer systems and developing financial projection models.

In addition, Ginny annually prepares water, and sewer rate studies for local utilities, providing recommendations on rate structure.

Education

Bachelor of business administration in accounting from University of Wisconsin-Platteville

Association/Civic Involvement

American Institute of Certified Public Accountants

Certified Public Accountant in the state of Wisconsin

Wisconsin Institute of Certified Public Accountants

Personal Interests

Running and bicycling

Road trips with family

Gardening

Summary of New Village and Remnant Town Budgets
Village of Greenleaf and Town of Wrightstown

	<u>Total Town Today</u>	<u>New Village</u>	<u>Remnant Town</u>
REVENUES			
Taxes	\$ 650,334	\$ 177,163	\$ 473,171
Intergovernmental	239,003	57,898	181,105
Licenses and permits	37,100	9,643	27,457
Intergovernmental charges for services	4,000	4,000	-
Public charges for services	124,550	44,740	79,810
Miscellaneous	8,500	2,204	6,296
Total revenues	<u>1,063,487</u>	<u>295,648</u>	<u>767,839</u>
EXPENDITURES			
Current			
General government	163,690	56,490	107,200
Public safety	361,426	128,731	232,695
Public works	465,309	75,415	389,894
Health and human services	100	50	50
Conservation and development	27,000	14,000	13,000
Capital outlay	26,500	1,500	25,000
Debt service			
Principal	14,646	14,646	-
Interest and fiscal charges	4,816	4,816	-
Total expenditures	<u>1,063,487</u>	<u>295,648</u>	<u>767,839</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The budgets includes changes to their revenue sources. The new village will adjust the amount of debt added to their levy limit as detailed in the tax rate section. The new village plans to collect a tax equivalent, as approved by the Public Service Commission of Wisconsin. It has been determined that the new tax equivalent can be paid by the new water utility without an increase in their water rates. The new village will also collect rental revenue from the remnant Town for use of the Village hall and Village election equipment.

The New Village mill rate of \$2.95 is one of the lowest in the State of Wisconsin for Villages of similar sizes. The New Village would have the option to increase their municipal tax rate if needed to fund required expenditures. Even with an increase in tax rates, the New Village's rate would be substantially lower that rates of Villages of similar sizes. An increase in the municipal tax rate would not impact the total tax increase, since the total mill rate includes county, school and technical college assessments. For example, an increase of 1.0 mill in the municipal tax rate would increase total taxes by approximately 5%, while generating an estimated \$40,000 - \$50,000 of new tax revenue for the New Village. A 1.0 mill increase would be about \$100 annual increase in taxes for every \$100,000 of assessed valuation.

The New Village, like other municipalities, has the potential to apply for grant funds for road projects, election equipment etc., which would be additional funding sources not included in this budget. Since levy limits were imposed by the State of Wisconsin, most governments have had to work with tight budgets. Many governments rely on the issuance of general obligation debt to fund capital improvements. If the New Village would issue general obligation debt for capital items, they would be able to add it to their levy limit. As noted above, their tax rate is substantially lower than other Villages of similar sizes. The New Village could increase its mill rate and still be on the lower end of Village's of similar sizes.

See Detail on the following pages for more information on the allocation between the New Village and Remnant Town

Detail of New Village and Remnant Town Budgets

Village of Greenleaf and Town of Wrightstown

Account Number	Description	Total Town Today	New Village	Remnant Town
REVENUES				
TAXES				
41100.0	Tax levy	\$ 591,934	125,563	\$ 466,371
41140.0	Mobile home fees	7,500	7,500	-
41150.0	Mfg tax roll	400	-	400
41310.0	Utility tax equivalent	44,000	44,000	-
41800.0	Interest on Taxes	500	100	400
41801.0	Ag. use penalty monies	6,000	-	6,000
TOTAL TAXES		650,334	177,163	473,171
INTERGOVERNMENTAL				
43410.0	Shared revenues	68,158	20,921	47,237
43420.0	Fire dues 2% for fire insp	9,600	9,600	-
43430.0	Exempt computer aid	190	190	-
43531.0	Transportation aids	147,720	23,531	124,189
43545.0	Recycling/Efficiency grant	4,600	1,656	2,944
43650.0	State aid - MFL	35	-	35
43660.0	January PILT	700	-	700
43690.0	Transmission/Franchise Fee	8,000	2,000	6,000
TOTAL INTERGOVERNMENTAL		239,003	57,898	181,105
LICENSES AND PERMITS				
44110.0	Licenses & Fees	4,000	3,000	1,000
44130.0	Franchise Fees	4,000	2,667	1,333
44200.0	Dog License	600	216	384
44300.0	Building Permit	25,000	2,500	22,500
44400.0	Zoning Fees	3,500	1,260	2,240
TOTAL LICENSES AND PERMITS		37,100	9,643	27,457
INTERGOVERNMENTAL CHARGES FOR SERVICES				
47310.0	Rental Fee - Town election equipment	1,000	1,000	-
47310.0	Rental Fee - Village hall	3,000	3,000	-
TOTAL INTERGOVERNMENTAL		4,000	4,000	-
PUBLIC CHARGES FOR SERVICES				
46100.0	Special assessment letters	950	340	610
46420.0	Special charges - solid waste	123,600	44,400	79,200
TOTAL PUBLIC CHARGES FOR SERVICES		124,550	44,740	79,810
MISCELLANEOUS				
48110.0	Interest	8,000	1,704	6,296
48120.0	Rent	500	500	-
TOTAL MISCELLANEOUS		8,500	2,204	6,296
TOTAL REVENUES		\$ 1,063,487	\$ 295,648	\$ 767,839

EXPENDITURES

GENERAL GOVERNMENT

51101.0	Board Salaries	45,000	20,000	25,000
51102.0	Board Pub. & Printing	3,000	1,000	2,000
51103.0	Board of Review	400	200	200
51110.0	Board expenses	4,300	1,000	3,300
51200.0	Joint Municipal Court	5,000	-	5,000
51300.0	Legal Fees	5,000	1,065	3,935
51410.0	Clerk Salary	30,000	10,000	20,000
51411.0	Clerk Expense	3,700	1,200	2,500
51420.0	Election Wages	4,000	852	3,148
51421.0	Election Expense	6,000	1,278	4,722

51422.0	Election Equipment Expense	1,350	350	1,000
51510.0	Treasurer Salary	14,000	5,000	9,000
51511.0	Treasurer's Expense	3,000	1,000	2,000
51520.0	Assessor's Salary	10,200	2,173	8,027
51521.0	Assessor Expenses	550	117	433
51530.0	Audit	10,000	5,000	5,000
51600.0	Town hall	5,375	2,375	3,000
51938.0	Insurance	5,000	1,065	3,935
51990.0	Town Share of FICA	7,815	2,815	5,000
TOTAL GENERAL GOVERNMENT		<u>163,690</u>	<u>56,490</u>	<u>107,200</u>
PUBLIC SAFETY				
52201.0	Fire Protection	244,027	50,371	193,656
52202.0	2% Fire Dues	9,600	9,600	-
52203.0	Public Fire Protection	55,899	55,899	-
52204.0	Numbering System	700	149	551
52300.0	Ambulance	29,200	10,512	18,688
52400.0	Building Inspector	22,000	2,200	19,800
TOTAL PUBLIC SAFETY		<u>361,426</u>	<u>128,731</u>	<u>232,695</u>
PUBLIC WORKS				
53311.1	Highway and streets : Road Repairs/Maintenance	23,109	1,335	21,774
53311.2	Highway and streets : Bridge Inspections	2,000	-	2,000
53311.3	Highway and streets : Patching/Wedging	165,000	-	165,000
53311.4	Highway and streets : Culverts	10,000	-	10,000
53311.5	Highway and streets : Snow Plowing/Salting	80,000	12,800	67,200
53311.6	Highway and streets : Highway Records	8,000	1,280	6,720
53311.9	Highway and streets : Highway - other	10,000	1,600	8,400
53420.0	Street Lighting	9,200	9,200	-
53620.0	Recycling & solid waste : Solid Waste	100,000	36,000	64,000
53635.1	Recycling & solid waste : Recycling.Pick-up	30,000	10,800	19,200
53635.2	Recycling & solid waste : Recycling.MRF fees	3,000	1,080	1,920
53635.3	Recycling & solid waste : Household Hazardous Waste	1,000	360	640
53640.0	Vegetation/Brush/Weed Control	24,000	960	23,040
TOTAL PUBLIC WORKS		<u>465,309</u>	<u>75,415</u>	<u>389,894</u>
HEALTH & HUMAN SERVICES				
54100.0	Health Officer	100	50	50
CONSERVATION & DEVELOPMENT				
56901.0	Zoning Admin & Exp	8,000	3,500	4,500
56902.0	Zoning, Planning	6,000	2,500	3,500
TOTAL CONSERVATION & DEVELOPMENT		<u>27,000</u>	<u>14,000</u>	<u>13,000</u>
CAPITAL OUTLAY				
57140.0	Town Hall Outlay	1,000	1,000	-
57192.0	Election Equipment Outlay	500	500	-
57331.0	Bridge fund expense	25,000	-	25,000
TOTAL CAPITAL OUTLAY		<u>26,500</u>	<u>1,500</u>	<u>25,000</u>
DEBT SERVICE				
58101.1	Principal on Debt	14,646	14,646	-
58221.0	Interest on Debt	4,816	4,816	-
TOTAL DEBT SERVICE		<u>19,462</u>	<u>19,462</u>	<u>-</u>
TOTAL EXPENDITURES		<u>\$ 1,063,487</u>	<u>\$ 295,648</u>	<u>\$ 767,839</u>
NET REVENUES OVER (UNDER) EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Detail of Revenue Budgets

(A) Revisions to Original Budget - detail noted below

(B) These budget items would be added as necessary to fund capital outlay projects. If added, they would have expenditures that match the amounts. These would not impact the overall operating budgets. The governments have the option to apply for grants, apply for County bridge aid funds and issue debt to fund major capital expenditures.

The Budgets were built using historical costs from the existing Town and adjusting according to the allocation method noted below

Account Number	Description	Total Town Today Budgets	Allocation Method	New Village Budget	Remnant Town Budget
REVENUES					
TAXES					
41100.0	Tax levy	\$ 591,934	Assessed valuation - Increased due to increase in equalized values	(A) \$ 125,563	\$ 466,371
41140.0	Mobile home fees	7,500	MH Park is located in Village	7,500	-
41150.0	Mfg tax roll	400	MFL is located in Town	-	400
41310.0	Utility tax equivalent	44,000	All Village- calculation totals \$44,000 water can pay w/o rate increase	44,000	-
41800.0	Interest on Taxes	500	based upon historical data, they will receive a small amount	(A) 100	400
41801.0	Ag. use penalty monies	6,000	all Town as the agriculture land is all in the Remnant Town	-	6,000
TOTAL TAXES		650,334		177,163	473,171
INTERGOVERNMENTAL					
43410.0	Shared revenues	68,158	per DOR, base amount split based upon assessed value; utility payment all Village	20,921	47,237
43420.0	Fire dues 2% for fire insp	9,600	Fire dues are received, then paid in full to Fire Department - will budget both sides in Village	9,600	-
43430.0	Exempt computer aid	190	All property applicable to this aid is in the New Village - all New Village	190	-
43531.0	Transportation aids	147,720	per Bill, 8.92 miles -Village; 47.3 miles-Town at \$2,638 per mile	23,531	124,189
43534.0	TRIP/LRIP funds	-		(B) -	-
43545.0	Recycling/Efficiency grant	4,600	based on residents (814 residents- Village; 1475 Town) - 36% Village	1,656	2,944
43640.0	Severance/withdrawal state aid	-	none will be budgeted	-	-
43650.0	State aid - MFL	35	All Remnant Town - MFL lands in all in remnant Town	-	35
43660.0	January PILT	700	All Remnant Town - land receiving the PILT is all in the remnant Town	-	700
43690.0	Transmission/Franchise Fee	8,000	Per Bill- approximately 25% in Village and 75% in Town	2,000	6,000
43691.0	Election board HAVA grants	-	none will be budgeted, but note that they could receive these aids in the future	-	-
43710.0	County bridge aid	-		(B) -	-
TOTAL INTERGOVERNMENTAL		239,003		57,898	181,105
LICENSES AND PERMITS					
44110.0	Licenses & Fees	4,000	Licenses - \$3,000 New Village and \$1,000 Remnant Town per historical data from Clerk	3,000	1,000
44130.0	Franchise Fees	4,000	Franchise fees - 2/3 New Village, 1/3 Remnant Town per Existing Town Chairman	2,667	1,333
44200.0	Dog License	600	based on residents (814 residents- Village; 1475 Town) - 36% Village	216	384
44300.0	Building Permit	25,000	Based upon historical data - approximately 10% New Village per Clerk data	2,500	22,500
44400.0	Zoning Fees	3,500	used actual historical data and added some for new village, allocation based upon residents - 36% New Village	(A) 1,260	2,240
TOTAL LICENSES AND PERMITS		37,100		9,643	27,457
INTERGOVERNMENTAL CHARGES FOR SERVICES					
47310.0	Rental Fee - Village election equipment	1,000	Rent from Town for election equipment (2 elections per year @\$500)	1,000	-
47310.0	Rental Fee - Village hall	3,000	Rent from Town for Village hall (increased estimate to \$250 per month)	(A) 3,000	-
TOTAL INTERGOVERNMENTAL		4,000		4,000	-

PUBLIC CHARGES FOR SERVICES

46100.0	Special assessment letters	950	based on residents (814 residents- Village; 1475 Town) - 36% Village	340	610
46420.0	Special charges - solid waste	<u>123,600</u>	Per 2018 actual charges - estimated 296 homes in Village - \$150 per home	<u>44,400</u>	<u>79,200</u>
TOTAL PUBLIC CHARGES FOR SERVICES		<u>124,550</u>		<u>44,740</u>	<u>79,810</u>

MISCELLANEOUS

48110.0	Interest	8,000	adjusted based upon historical data - allocated on assessed valuation (21.30% Village)	Ⓐ 1,704	6,296
48120.0	Rent	<u>500</u>	new charge for rent of Village hall by residents	Ⓐ 500	-
TOTAL MISCELLANEOUS		<u>8,500</u>		<u>2,204</u>	<u>6,296</u>

Total Revenues	<u>\$ 1,063,487</u>			<u>\$ 295,648</u>	<u>\$ 767,839</u>
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Detail of Expenditure Budgets

- (A) Revisions to Original Budget - detail noted below
- (B) If these these capital expenditures would be incurred in the future, they would also budget nonoperating revenues to fund these amounts, such as grants, County bridge aid funds and issuance of long term debt. They would not impact the overall operating budgets.

The Budgets were built using historical costs from the existing Town and adjusting according to the allocation method noted below

	Total Town Today Budgets	Allocation method	New Village Budget	Remnant Town Budget
GENERAL GOVERNMENT				
51101.0 Board Salaries	45,000	no change for Town (estimated \$20,000 new Village Board)	20,000	25,000
51102.0 Board Pub. & Printing	3,000	Town will remain \$2,000 and add \$1,000 for new Village	1,000	2,000
51103.0 Board of Review	400	Town will remain \$200 and add \$200 for Village new Board of review	200	200
51110.0 Board expenses	4,300	Town will remain \$3,300 and add \$1,000 for new Village	1,000	3,300
51200.0 Joint Municipal Court	5,000	Remnant Town rarely uses this service and is thinking of discontinuing, so will not be budgeted for New Village	-	5,000
51300.0 Legal Fees	5,000	assessed valuation (21.30% Village)	1,065	3,935
51410.0 Clerk Salary	30,000	new Village will have a combined Clerk/Treasurer paid \$15,000 (\$10,000 clerk, \$5,000 Treasurer)	10,000	20,000
51411.0 Clerk Expense	3,700	Town will remain \$2,500 and add \$1,200 for new Village	1,200	2,500
51420.0 Election Wages	4,000	allocated based upon assessed valuation (21.30% Village)- plan to share resources	852	3,148
51421.0 Election Expense	6,000		1,278	4,722
51422.0 Election Equipment Expense	1,350	Village budget will remain at \$350. Town will rent election equipment for \$500 per election	350	1,000
51510.0 Treasurer Salary	14,000	new Village will have a combined Clerk/Treasurer paid \$15,000 (\$10,000 clerk, \$5,000 Treasurer)	5,000	9,000
51511.0 Treasurer's Expense	3,000	Town will remain \$2,000 and add \$1,000 for new Village	1,000	2,000
51520.0 Assessor's Salary	10,200	allocated based upon assessed valuation (21.30% Village)	2,173	8,027
51521.0 Assessor Expenses	550	allocated based upon assessed valuation (21.30% Village)	117	433
51530.0 Audit	10,000	Town will remain \$5,000 and add \$5,000 for new Village	5,000	5,000
51600.0 Town hall	5,375	\$2,375 New Village - Remnant Town is rent of hall at \$250 per month	2,375	(A) 3,000
51938.0 Insurance	5,000	allocated based upon assessed valuation (21.30% Village)	1,065	3,935
51990.0 Town Share of FICA	7,815	Town will remain \$5,000 and estimate \$2,815 for new Village	2,815	5,000
TOTAL GENERAL GOVERNMENT	163,690		56,490	107,200
PUBLIC SAFETY				
52201.0 Fire Protection	244,027	1 mill of the current equalized valuation	(A) 50,371	193,656
52202.0 2% Fire Dues	9,600	Fire dues are received, then paid in full to Fire Department - will budget both sides in Village	9,600	-
52203.0 Public Fire Protection	55,899	charge mandated by the Public Service Commission and will be charged only to New Village	55,899	-
52204.0 Numbering System	700	allocated based upon assessed valuation (21.30% Village)	149	551
52300.0 Ambulance	29,200	based on residents (814 residents- Village; 1475 Town) - 36% Village (previously based on equalized values)	(A) 10,512	18,688
52400.0 Building Inspector	22,000	Based upon historical data - approximately 10% New Village per Clerk data	2,200	19,800
TOTAL PUBLIC SAFETY	361,426		128,731	232,695
PUBLIC WORKS				
(A) Note: Public Works Expenditures were adjusted based upon actual historical data; The existing Town tended to over budget in this area.				
53311.1 Highway and streets : Road Repairs/Maintenance	23,109	This account is used for contingencies in highway and is the area used to balance the budgets	(A) 1,335	21,774
53311.2 Highway and streets : Bridge Inspections	2,000	all Town- Village has no bridges	(A) -	2,000
53311.3 Highway and streets : Patching/Wedging	165,000	work budgeted in this area is performed in the Remnant Town; New Village roads have recently been reconstructe	-	(A) 165,000
53311.4 Highway and streets : Culverts	10,000	all Town- proposed Village has no culverts	-	10,000
53311.5 Highway and streets : Snow Plowing/Salting	80,000	8.92 miles -Village; 47.3 miles-Town (16% Village; 84% Town)	12,800	67,200
53311.6 Highway and streets : Highway Records	8,000	8.92 miles -Village; 47.3 miles-Town (16% Village; 84% Town)	(A) 1,280	6,720
53311.9 Highway and streets : Highway - other	10,000	8.92 miles -Village; 47.3 miles-Town (16% Village; 84% Town)	1,600	8,400
53315.1 Road Construction: Mallard Road	-	if required, to be funded by additions to grant revenues or debt proceeds	(B) -	-

53315.3	Road Construction: Partridge Cr/Wobeck/Treichel	-	if required, to be funded by additions to grant revenues or debt proceeds	(B)	-	-
53315.4	Road Construction: Rosin	-	if required, to be funded by additions to grant revenues or debt proceeds	(B)	-	-
53420.0	Street Lighting	9,200	All street lights are in the New Village		9,200	-
53620.0	Recycling & solid waste : Solid Waste	100,000	Based upon same percentage as revenues (36% Village)	(A)	36,000	64,000
53635.1	Recycling & solid waste : Recycling.Pick-up	30,000	based on residents (814 residents- Village; 1475 Town) - 36% Village	(A)	10,800	19,200
53635.2	Recycling & solid waste : Recycling.MRF fees	3,000	based on residents (814 residents- Village; 1475 Town) - 36% Village	(A)	1,080	1,920
53635.3	Recycling & solid waste : Household Hazardous Waste	1,000	based on residents (814 residents- Village; 1475 Town) - 36% Village		360	640
53640.0	Vegetation/Brush/Weed Control	24,000	per Bill- 1.5 miles -Village that get brush cutting; 47.3 miles-Town (4% Village; 96% Town)		960	23,040
TOTAL PUBLIC WORKS		<u>465,309</u>			<u>75,415</u>	<u>389,894</u>
HEALTH & HUMAN SERVICES						
54100.0	Health Officer	100	\$50 for Each Village and Town		50	50
CONSERVATION & DEVELOPMENT						
56701.0	Incorporation Consulting Serv.	13,000	added estimated costs to start up New Village and for the legal and accounting work for both governments	(A)	8,000	5,000
56901.0	Zoning Admin & Exp	8,000	added amounts for New Village, and Remnant Town based upon historical data	(A)	3,500	4,500
56902.0	Zoning, Planning	6,000	added amounts for New Village, and Remnant Town based upon historical data	(A)	2,500	3,500
TOTAL CONSERVATION & DEVELOPMENT		<u>27,000</u>			<u>14,000</u>	<u>13,000</u>
CAPITAL OUTLAY						
57140.0	Town Hall Outlay	1,000	Village owns hall - added outlay to be used to build up reserves for equipment replacement in hall	(A)	1,000	-
57192.0	Election Equipment Outlay	500	Village owns election equipment - added outlay to start to build reserves for future equipment purchases	(A)	500	-
57331.0	Bridge fund expense	25,000	all Town		-	25,000
57331.1	Bridge fund expense: County Line Bridge	-	if required, to be funded by additions to grant revenues or debt proceeds	(B)	-	-
57331.2	Bridge fund expense: Mallard Rd Bridge	-	if required, to be funded by additions to grant revenues or debt proceeds	(B)	-	-
TOTAL CAPITAL OUTLAY		<u>26,500</u>			<u>1,500</u>	<u>25,000</u>
DEBT SERVICE						
58101.1	Principal on Debt	14,646	All Village - debt is for 2013 reconstruction of new Village roads		14,646	-
58221.0	Interest on Debt	4,816	All Village - debt is for 2013 reconstruction of new Village roads		4,816	-
TOTAL DEBT SERVICE		<u>19,462</u>			<u>19,462</u>	<u>-</u>
TOTAL EXPENDITURES		<u>\$ 1,063,487</u>			<u>\$ 295,648</u>	<u>\$ 767,839</u>

Existing Town Mill Rates for 2020 Budget Year from Brown County Website

EQUAL RATIO	MUNICIPALITY	SCHOOL DISTRICT	LOTTERY CREDIT	FIRST \$ CREDIT	SCHOOL TAX	LOCAL TAX	COUNTY TAX	TECH COLLEGE	STATE TAX	GROSS TAX	STATE CREDIT	NET TAX 2018	NET TAX 2018	TAX % CHANGE	\$150,000 ON EQUALIZED VALUE
0.8450	WRIGHTSTOWN	WRIGHTSTOWN - NOT IN SAN DIST (5734)	167.07	60.21	10.04	2.95	5.16	0.96	0.00	19.11	1.84	17.27	17.16	0.70%	2,189
0.8450	WRIGHTSTOWN	WRIGHTSTOWN - IN SANITARY DIST (5734)	167.07	60.21	10.04	4.43	5.16	0.96	0.00	20.59	1.84	18.74	18.81	0.70%	2,376

① 2020 Equalized Value Certification for 2021 Budget Year



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • MADISON, WI

ADDRESS MAIL TO:
Area 5-97
2135 Remond Road • P.O. Box 8871
Madison, WI 53708-8871
FAX (608) 261-6887

August 15, 2020

DONNA MARTZAHL
TOWN OF WRIGHTSTOWN
PO BOX 175
GREENLEAF WI 54126 0175

CoMun: 05040
Taxation District: 0120

Re: Certificate of Equalized Value - Town of Wrightstown, BROWN COUNTY

I hereby certify that I am the Director of the Bureau of Local Government Services of the Wisconsin Department of Revenue. The equalized value of all taxable property of the Town of Wrightstown of Brown County(ies), Wisconsin as last determined by the Wisconsin Department of Revenue pursuant to sections 70.57 and 87.03, Wis. Stats., is **\$244,027,000**. This value was determined as of January 1, 2020.

This equalized value is certified each August 15th and is effective August 15th, 2020 through August 14th, 2021.

Sincerely,

Valeah Foy, Director
Local Government Services Bureau
Valeah.Foy@wiscorsin.gov
(608)261-5360

New Village Assessed Valuation for 2021 Budget Year per Assessor

\$ 42,563,700

	New Village	Remnant Town	Existing Town Total
2019 Equalized values	\$ 229,799,100		
Increase in Equalized Valuation	\$ 14,227,900		
① 2020 Equalized values	\$ 244,027,000		
	\$ 48,885,597	\$ 180,913,503	\$ 229,799,100
	1,485,646	12,742,254	14,227,900
	\$ 50,371,243	\$ 193,655,757	\$ 244,027,000
	21%	79%	

ratio of assessed to full 84.5%

Assessed Valuation - 2019 for 2020 budgets	\$ 194,180,240	\$ 41,308,329	\$ 152,871,910	\$ 194,180,240
Increase in Assessed Valuation	\$ 12,022,576	1,255,371	10,767,205	12,022,576
Assessed Valuation - 2020 for 2021 budgets	\$ 206,202,815	\$ 42,563,700	\$ 163,639,115	\$ 206,202,815
Original Budgeted Property Taxes	\$ 572,832	② \$ 121,860	\$ 450,972	\$ 572,832
Increase in Property Taxes	\$ 35,467	3,703	31,763	35,466
Revised Budgeted Property Taxes	\$ 608,298	\$ 125,563	\$ 482,735	\$ 608,298

Adjusted Remnant Town Levy based upon \$2.85 mill rate \$ 466,371

Fire Department Expenditures based upon 1.0 mill of equalized valuation \$ 50,371 \$ 193,656 \$ 244,027

② using \$2.95 mill rate for both governments (note Remnant Town would be \$2.85)