



AGENDA

VILLAGE OF LITTLE CHUTE UTILITY COMMISSION MEETING

PLACE: Village Hall Board Room

DATE: Tuesday, July 17, 2018

TIME: 6:00 p.m.

- A. Call to Order
- B. Roll Call
- C. Public Appearance for Items Not on the Agenda

1. Approval of Minutes
Utility Commission Minutes of June 19, 2018
2. Discussion/Action—PSC Report
3. Discussion—TID Review
4. Progress Reports
 - a. MCO Operations Update
 - b. Director of Public Works
 - c. Finance Director
5. Approval of Vouchers
6. Unfinished Business
7. Items for Future Agenda
8. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852
Prepared: June 14, 2018

MINUTES OF THE UTILITY COMMISSION MEETING JUNE 19, 2018

Call to Order

The Utility Commission meeting was called to order at 6:00 P.M. by Kevin Coffey, Chair

Roll Call

PRESENT: Kevin Coffey, Chair

Tim Bevers

Michael Vanden Berg

Tim Wegand

EXCUSED: Mark Gloudemans

Jessica Schultz

ALSO PRESENT: Village Administrator James Fenlon, Director of Public Works Kent Taylor, Jerry Verstegen, MCO

Public Appearance for Items Not on the Agenda

None

Approve Minutes from the Utility Commission Meeting of April 17, 2018

Moved by T. Wegand, seconded by T. Bevers to Approve Minutes from the Utility Commission of April 17, 2018

All Ayes – Motion Carried

Progress Reports

MCO Operations Update

Jerry Verstegen, MCO advised they have complied with the Sanitary Survey issues. They have noticed a decrease in pumping on booster five on Well #4, and are getting prices from CTW and Municipal Well on repairs. Resin replacement is still being worked on with Speedy Kleen. A few main breaks that have been repaired and a large break on Buchanan and repairs went as well as expected. Testing is being done for fluoride requested by the Director of Public Works. Checking all the hydrants, found six leaks and will follow up. Meters are continuing to be changed in residential areas. A question was asked on meter changes, Mr. Verstegen advised they are changed approximately every 10 years so they average about 400 per year.

Director of Public Works

Director Taylor advised on sanitary issues and also advised on storm sewer and there is an ongoing issue on Lyle street mini storm and an outside vendor will be hired to televise and locate. Director Taylor also advised there are two sink holes out on 00 East of Depot Street and staff is working with the county to get permits for repair. Staff also visited St. Johns and Little Chute School first graders with the sweeper. Weed complaints continue to be followed up on. Commissioner Coffey asked about the \$1250.00 bill from the FVTC and was advised it was for prescribed burn training.

Finance Director

Finance Department is working on completing the PSC report.

Approval of Vouchers

A question was asked regarding the charge by Quarles & Brady in the amount of \$7500.00 and were advised that it is believed to be a twice a year charge for the safe drinking water loan.

Moved by T. Bevers, seconded by K. Coffey to Approve and Authorize payment of the vouchers and draw from the respective funds

All Ayes – Motion Carried

Unfinished Business

None

Items for Future Agenda

None

Adjournment

Moved by K. Coffey, seconded by T. Bevers to Adjourn the Meeting at 6:30 p.m.

All Ayes – Motion Carried

VILLAGE OF LITTLE CHUTE

Attest: Laurie Decker, Village Clerk

By: Kevin Coffey, Chair



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LITTLE CHUTE MUNICIPAL WATER DEPT

108 W MAIN ST
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I **TERESA MATHENY, FINANCE DIRECTOR** of **LITTLE CHUTE MUNICIPAL WATER DEPT**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **6/29/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: TERESA MATHENY

Title: FINANCE DIRECTOR

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 423-3855

Email Address: teri@littlechutewi.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: CHRISTOPHER MURAWSKI, PE

Title: VILLAGE ENGINEER

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 423-3861

Email Address: chris@littlechutewi.org

President, chairman, or head of utility commission/board or committee

Name: KEVIN COFFEY

Title: UTILITY COMMISSION CHAIRPERSON

Mailing Address: 108 W MAIN STREET
LITTLE CHUTE, WI 54140

Phone: (920) 788-7380

Email Address: kcoffey238@gmail.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 06/23/2017

Period covered by most recent audit: 01/01/2016 - 12/31/2016

Individual or firm, if other than utility employee, auditing utility records

Name: JOSEPH GALAROWICZ, CPA

Title: SHAREHOLDER

Organization Name: KERBERROSE, SC

USPS Address: 4211 N LIGHTNING DRIVE

City State Zip: APPLETON, WI 54913

Telephone: (920) 993-0105

Email Address: joseph.galarowicz@kerberrose.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **YES**

Contract Type (a)	Organization (b)	Contact Name (c)	
Operations	MIDWEST CONTRACT OPERATIONS	JERRY VERSTEGEN	* 1

Identification and Ownership - Contract Operations

Identification and Ownership - Contract Operations (Page vi)

General Footnote

CONTRACT PERIOD: 01/01/2015 - 12/31/2019

PROVIDE MANAGEMENT, SUPERVISION AND CERTIFIED PERSONNEL NECESSARY TO CONDUCT THE OPERATIONS AND MAINTENANCE OF THE WATER SYSTEM. THE CONTRACT IS FOR A FIVE YEAR PERIOD ENDING 12/31/2019.

Income Statement

Particulars (a)	This Year (b)	Last Year (c)
UTILITY OPERATING INCOME		
Operating Revenues (400)	2,224,792	2,253,389
Operating Expenses:		
Operation and Maintenance Expense (401-402)	1,077,698	1,100,088
Depreciation Expense (403)	333,408	308,053
Amortization Expense (404-407)	0	0
Taxes (408)	215,455	216,443
Total Operating Expenses	1,626,561	1,624,584
Net Operating Income	598,231	628,805
Income from Utility Plant Leased to Others (412-413)		
Utility Operating Income	598,231	628,805
OTHER INCOME		
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0
Income from Nonutility Operations (417)		
Nonoperating Rental Income (418)		
Interest and Dividend Income (419)	10,612	12,703
Miscellaneous Nonoperating Income (421)	80,918	151,376
Total Other Income	91,530	164,079
Total Income	689,761	792,884
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization (425)	(31,400)	(31,400)
Other Income Deductions (426)	83,229	81,353
Total Miscellaneous Income Deductions	51,829	49,953
Income Before Interest Charges	637,932	742,931
INTEREST CHARGES		
Interest on Long-Term Debt (427)	31,163	50,859
Amortization of Debt Discount and Expense (428)	1,225	1,390
Amortization of Premium on Debt--Cr. (429)	(2,993)	3,592
Interest on Debt to Municipality (430)	28,498	32,068
Other Interest Expense (431)	0	0
Interest Charged to Construction--Cr. (432)		
Total Interest Charges	63,879	80,725
Net Income	574,053	662,206
EARNED SURPLUS		
Unappropriated Earned Surplus (Beginning of Year) (216)	9,566,396	8,884,385
Balance Transferred from Income (433)	574,053	662,206
Miscellaneous Credits to Surplus (434)		19,805
Miscellaneous Debits to Surplus--Debit (435)		
Appropriations of Surplus--Debit (436)		
Appropriations of Income to Municipal Funds--Debit (439)		
Total Unappropriated Earned Surplus End of Year (216)	10,140,449	9,566,396

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
UTILITY OPERATING INCOME	0	0	0 1
Operating Revenues (400)	0	0	0 2
Derived	2,224,792		2,224,792 3
Total (Acct. 400)	2,224,792	0	2,224,792 4
Operation and Maintenance Expense (401-402)	0	0	0 5
Derived	1,077,698		1,077,698 6
Total (Acct. 401-402)	1,077,698	0	1,077,698 7
Depreciation Expense (403)	0	0	0 8
Derived	333,408		333,408 9
Total (Acct. 403)	333,408	0	333,408 10
Amortization Expense (404-407)	0	0	0 11
Derived	0		0 12
Total (Acct. 404-407)	0	0	0 13
Taxes (408)	0	0	0 14
Derived	215,455		215,455 15
Total (Acct. 408)	215,455	0	215,455 16
TOTAL UTILITY OPERATING INCOME	598,231	0	598,231 17
OTHER INCOME	0	0	0 18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0 19
Derived	0		0 20
Total (Acct. 415-416)	0	0	0 21
Interest and Dividend Income (419)	0	0	0 22
INTEREST ON SPECIAL ASSESSMENTS & OPERATING ACCOUNTS	10,612		10,612 23
Total (Acct. 419)	10,612	0	10,612 24
Miscellaneous Nonoperating Income (421)	0	0	0 25
Contributed Plant - Water		63,918	63,918 *
Impact Fees - Water		0	0 27
ENERGY GRANT	17,000		17,000 28
Total (Acct. 421)	17,000	63,918	80,918 29
TOTAL OTHER INCOME	27,612	63,918	91,530 30
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0 31
Miscellaneous Amortization (425)	0	0	0 32
Regulatory Liability (253) Amortization	(31,400)		(31,400) 33
Total (Acct. 425)	(31,400)	0	(31,400) 34
Other Income Deductions (426)	0	0	0 35
Depreciation Expense on Contributed Plant - Water		83,229	83,229 36
Total (Acct. 426)	0	83,229	83,229 37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(31,400)	83,229	51,829 38
INTEREST CHARGES	0	0	0 39
Interest on Long-Term Debt (427)	0	0	0 40

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
Derived	31,163		31,163
Total (Acct. 427)	31,163	0	31,163
Amortization of Debt Discount and Expense (428)	0	0	0
2012 GO PROMISSORY NOTES	917		917
2014 GO PROMISSORY NOTES	240		240
2017B GO PROMISSORY NOTES	68		68
Total (Acct. 428)	1,225	0	1,225
Amortization of Premium on Debt--Cr. (429)	0	0	0
2016A Revenue Bonds	(2,993)		(2,993)
Total (Acct. 429)	(2,993)	0	(2,993)
Interest on Debt to Municipality (430)	0	0	0
Derived	28,498		28,498
Total (Acct. 430)	28,498	0	28,498
Other Interest Expense (431)	0	0	0
Derived	0		0
Total (Acct. 431)	0	0	0
TOTAL INTEREST CHARGES	63,879	0	63,879
NET INCOME	593,364	(19,311)	574,053
EARNED SURPLUS	0	0	0
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0
Derived	5,834,487	3,731,909	9,566,396
Total (Acct. 216)	5,834,487	3,731,909	9,566,396
Balance Transferred from Income (433)	0	0	0
Derived	593,364	(19,311)	574,053
Total (Acct. 433)	593,364	(19,311)	574,053
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,427,851	3,712,598	10,140,449

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

I UPDATED THE AMOUNT OF CONTRIBUTED PLANT ADDITIONS - MISSED AN ALLOCATION OF ENGINEERING, BUT IT WILL NOT UPDATE FROM W-9.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)
Revenues					1
Revenues (account 415)	0				0 2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)					3
Cost of merchandise sold	0				0 4
Payroll	0				0 5
Materials	0				0 6
Taxes	0				0 7
Total costs and expenses	0	0	0	0	0 8
Net Income (or loss)	0	0	0	0	0 9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e))	Total (f)
Total operating revenues	2,224,792				2,224,792
Less: interdepartmental sales	0				0
Less: interdepartmental rents	0				0
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0
Revenues subject to Wisconsin Remainder Assessment	2,224,792		0	0	2,224,792
					6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)
Water operating expenses	389,863		389,863
Electric operating expenses			0
Gas operating expenses			0
Heating operating expenses			0
Sewer operating expenses			0
Merchandising and jobbing			0
Other nonutility expenses			0
Water utility plant accounts			0
Electric utility plant accounts			0
Gas utility plant accounts			0
Heating utility plant accounts			0
Sewer utility plant accounts			0
Accum. prov. for depreciation of water plant			0
Accum. prov. for depreciation of electric plant			0
Accum. prov. for depreciation of gas plant			0
Accum. prov. for depreciation of heating plant			0
Accum. prov. for depreciation of sewer plant			0
Clearing accounts			0
All other accounts			0
Total Payroll	389,863	0	389,863

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)
ASSETS AND OTHER DEBITS		1
UTILITY PLANT		2
Utility Plant (101)	20,198,734	19,314,899
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,187,421	6,141,916
Utility Plant Acquisition Adjustments (117-118)	0	0
Other Utility Plant Adjustments (119)	0	0
Net Utility Plant	14,011,313	13,172,983
OTHER PROPERTY AND INVESTMENTS		8
Nonutility Property (121)	0	0
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0
Investment in Municipality (123)	0	0
Other Investments (124)	0	0
Sinking Funds (125)	269,821	377,292
Depreciation Fund (126)	100,000	100,000
Other Special Funds (128)	0	0
Total Other Property and Investments	369,821	477,292
CURRENT AND ACCRUED ASSETS		17
Cash (131)	619,292	61,111
Special Deposits (134)	0	0
Working Funds (135)	0	0
Temporary Cash Investments (136)	0	0
Notes Receivable (141)	0	0
Customer Accounts Receivable (142)	211,132	225,986
Other Accounts Receivable (143)	4,081	5,759
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0
Receivables from Municipality (145)	18,819	48,813
Plant Materials and Operating Supplies (154)	55,217	55,217
Merchandise (155)	0	0
Other Materials and Supplies (156)	0	0
Stores Expense (163)	0	0
Prepayments (165)	0	0
Interest and Dividends Receivable (171)	2,655	2,015
Accrued Utility Revenues (173)	0	0
Miscellaneous Current and Accrued Assets (174)	26,342	35,268
Total Current and Accrued Assets	937,538	434,169
DEFERRED DEBITS		36
Unamortized Debt Discount and Expense (181)	4,934	6,091
Extraordinary Property Losses (182)	0	0
Preliminary Survey and Investigation Charges (183)	0	0
Clearing Accounts (184)	0	0
Temporary Facilities (185)	0	0
Miscellaneous Deferred Debits (186)	430,223	441,239
Total Deferred Debits	435,157	447,330
TOTAL ASSETS AND OTHER DEBITS	15,753,829	14,531,774

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)
LIABILITIES AND OTHER CREDITS		1
PROPRIETARY CAPITAL		2
Capital Paid in by Municipality (200)	1,179,557	1,179,557
Appropriated Earned Surplus (215)	0	0
Unappropriated Earned Surplus (216)	10,140,449	9,566,396
Total Proprietary Capital	11,320,006	10,745,953
LONG-TERM DEBT		7
Bonds (221)	2,328,780	1,495,000
Advances from Municipality (223)	1,325,792	1,557,997
Other Long-Term Debt (224)	0	0
Total Long-Term Debt	3,654,572	3,052,997
CURRENT AND ACCRUED LIABILITIES		12
Notes Payable (231)	0	0
Accounts Payable (232)	145,331	57,663
Payables to Municipality (233)	171,200	171,200
Customer Deposits (235)	160	160
Taxes Accrued (236)	216,000	216,000
Interest Accrued (237)	18,276	22,033
Tax Collections Payable (241)	0	0
Miscellaneous Current and Accrued Liabilities (242)	6,402	10,550
Total Current and Accrued Liabilities	557,369	477,606
DEFERRED CREDITS		22
Unamortized Premium on Debt (251)	13,780	15,858
Customer Advances for Construction (252)	0	0
Other Deferred Credits (253)	208,102	239,365
Total Deferred Credits	221,882	255,223
OPERATING RESERVES		27
Property Insurance Reserve (261)	0	0
Injuries and Damages Reserve (262)	0	0
Pensions and Benefits Reserve (263)	0	0
Miscellaneous Operating Reserves (265)	0	0
Total Operating Reserves	0	0
TOTAL LIABILITIES AND OTHER CREDITS	15,753,829	14,531,779

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	19,314,899	0	0	0	2
	19,314,899	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,895,414				5
Utility Plant in Service - Contributed Plant (101.2)	5,286,492				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	16,828				11
Total Utility Plant	20,198,734	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,286,556				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	900,865				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	6,187,421	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	14,011,313	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	5,324,280	0	0	0	5,324,280	1
Credits during year						2
Charged Depreciation Expense (403)	333,408				333,408	3
Depreciation Expense on Meters Charged to Sewer	29,076				29,076	4
Salvage	0				0	5
Total credits	362,484	0	0	0	362,484	6
Debits during year						7
Book Cost of Plant Retired	400,208				400,208	8
Cost of Removal	0				0	9
Total debits	400,208	0	0	0	400,208	10
Balance end of year (111.1)	5,286,556	0	0	0	5,286,556	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	817,636	0	0	0	817,636	1
Credits during year						2
Charged Other Income Deductions (426)	83,229				83,229	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	83,229	0	0	0	83,229	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	900,865	0	0	0	900,865	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility	0	0	0	0	0	0	4
							5

Account		Total End of Year	Amount Prior Year	
Electric utility total		0	0	1
Water utility (154)		55,217	55,217	2
Sewer utility (154)		0	0	3
Heating utility (154)		0	0	4
Gas utility (154)		0	0	5
Merchandise (155)		0	0	6
Other materials & supplies (156)		0	0	7
Stores expense (163)		0	0	8
Total Material and Supplies		55,217	55,217	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		
	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)
Unamortized debt discount & expense (181)			
2012 GO PROMISSORY NOTES	917	428	3,163
2014 GO PROMISSORY NOTES	240	428	1,771
2017B GO PROMISSORY NOTES	68	428	0
None			
Total	1,225		4,934
Unamortized premium on debt (251)			
2016A REVENUE BONDS	6,586	429	12,865
2017B GO PROMISSORY NOTES	0	429	915
None			
Total	6,586		13,780

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		1,179,557	1
Balance end of year		1,179,557	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2016A REVENUE BONDS	07/06/2016	05/01/2026	1.80%	1,165,000	1
2017 SAFE DRINKING FUND LOAN	12/13/2017	05/01/2037	1.76%	1,163,780	2
Total				2,328,780	3

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	1
Advances from Municipality (223)					
2011A GO CORPORATE PURPOSE BONDS	08/10/2011	08/01/2026	3.07%	456,300	2
2012 GO PROMISSORY NOTES	11/20/2012	11/01/2022	1.22%	559,891	3
2014 GO PROMISSORY NOTES	07/17/2014	06/01/2024	2.11%	295,000	4
2017B GO PROMISSORY NOTES	08/09/2017	08/01/2027	2.63%	14,601	5
Total for Account 223				1,325,792	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	216,000	1
Charged water department expense	215,455	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	8,713	5
Total accruals and other credits	224,168	6
County, state and local taxes	216,000	7
Social Security taxes	5,975	8
PSC Remainder Assessment	2,193	9
Gross Receipts Tax	0	10
Total payments and other debits	224,168	11
Balance end of year	216,000	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2016A REVENUE BONDS	14,025	23,966	34,337	3,654	2
2017 Safe Drinking Fund Loan		7,197	0	7,197	3
Subtotal Bonds (221)	14,025	31,163	34,337	10,851	4
Advances from Municipality (223)	0	0	0	0	5
2011A GENERAL OBLIGATION CORPORATE PURPOSE BONDS	6,138	14,241	14,731	5,648	6
2012 GENERAL OBLIGATION NOTES	1,298	7,587	7,790	1,095	7
2014 GENERAL OBLIGATION NOTES	572	6,510	6,560	522	8
2017B GENERAL OBLIGATION NOTES		160	0	160	9
Subtotal Advances from Municipality (223)	8,008	28,498	29,081	7,425	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	22,033	59,661	63,418	18,276	20

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Description (a)	Balance End of Year (b)	(c)
Sinking Funds (125)	0	1
2016A REVENUE BONDS	120,321	2
BOND RESERVE FUND	149,500	3
Total (Acct. 125)	269,821	4
Depreciation Fund (126)	0	5
Bond Covenant	100,000	6
Total (Acct. 126)	100,000	7
Cash and Working Funds (131)	0	8
Cash	619,292	9
Total (Acct. 131)	619,292	10
Customer Accounts Receivable (142)	0	11
Water	211,132	12
Total (Acct. 142)	211,132	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
MISCELLANEOUS	4,081 *	17
Total (Acct. 143)	4,081	18
Receivables from Municipality (145)	0	19
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	18,819 *	20
Total (Acct. 145)	18,819	21
Interest and Dividends Receivable (171)	0	22
INTEREST RECEIVABLE	2,655	23
Total (Acct. 171)	2,655	24
Miscellaneous Current and Accrued Assets (174)	0	25
SPECIAL ASSESSMENTS - CURRENT	26,342	26
Total (Acct. 174)	26,342	27
Miscellaneous Deferred Debits (186)	0	28
DEFERRED INFLOWS - WRS	39,736	29
SPECIAL ASSESSMENTS - DEFERRED	390,487	30
Total (Acct. 186)	430,223	31
Accounts Payable (232)	0	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Accounts Payable	145,331	33
Total (Acct. 232)	145,331	34
Payables to Municipality (233)	0	35
ADVANCE FROM STORMWATER UTILITY	171,200 *	36
Total (Acct. 233)	171,200	37
Customer Deposits (235)	0	38
BULK FILL KEY DEPOSITS	160	39
Total (Acct. 235)	160	40
Miscellaneous Current and Accrued Liabilities (242)	0	41
ACCRUED PAYROLL	1,769	42
WRS PENSION	4,633	43
Total (Acct. 242)	6,402	44
Other Deferred Credits (253)	0	45
Regulatory Liability	188,730	46
DEFERRED OUTFLOWS - WRS	19,163	47
DEFERRED SPECIAL ASSESSMENT REVENUE	209	48
Total (Acct. 253)	208,102	49

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

#143 - ACCOUNT BALANCE IS \$4,081 - NO INDIVIDUAL ITEM GREATER THAN \$10,000.

#145 - AMOUNTS PLACED ON THE TAX ROLL BY THE WATER UTILITY. NO INDIVIDUAL ACCOUNTS GREATER THAN \$10,000. THE LITTLE CHUTE WATER UTILITY DOES NOT SHUT OFF CUSTOMERS - WE CONTINUE TO PLACE DELINQUENT ACCOUNTS ON THE TAX ROLL.

#233 - WATER UTILITY HAS AN ADVANCE FROM THE SEWER UTILITY. IT WOULD BE OUR INTENT TO REPAY IN 2018. WATER UTILITY CASH FLOW HAS BEEN SOMEWHAT UNRELIABLE DUE TO SIGNIFICANT CONSTRUCTION AND DEBT COSTS. WE CONTINUE TO TRY AND MANAGE ANY IMPACT FOR OUR RATEPAYERS.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	14,434,337				14,434,337	2
Materials and Supplies	55,217				55,217	3
Less Average						4
Reserve for Depreciation (111.1)	5,305,418				5,305,418	5
Customer Advances for Construction	0				0	6
Regulatory Liability	204,430				204,430	7
Average Net Rate Base	8,979,706	0	0	0	8,979,706	8
Net Operating Income	598,231				598,231	9
Net Operating Income as a percent of Average Net Rate Base	6.66%	N/A	N/A	N/A	6.66%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	220,130	0	0	0	220,130	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	31,400				31,400	5
Balance End of Year	188,730	0	0	0	188,730	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
NONE

2. Leaseholder changes
NONE

3. Extensions of service
NONE

4. Estimated changes in revenues due to rate changes
ADDITIONAL CUSTOMERS ARE ALLOWING THE WATER UTILITY TO NOT REQUIRE A RATE CASE AT THIS TIME. RETURN ON RATE BASE

5. Obligations incurred or assumed, excluding commercial paper
WATER UTILITY ADDED \$1,163,780 IN SAFE DRINKING LOAN PROCEEDS IN DECEMBER 2017. FINANCING WAS UTILIZED FOR PUMPHOUSE #1 PROJECT.

6. Formal proceedings with the Public Service Commission
NONE

7. Any additional matters
FINANCE DIRECTOR IS RETIRING AUGUST 1, 2018.

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)
Operating Revenues - Sales of Water		1
Sales of Water (460-467)	2,154,827	2,183,581
Total Sales of Water	2,154,827	2,183,581
Other Operating Revenues		4
Forfeited Discounts (470)	9,950	9,163
Rents from Water Property (472)	48,712	45,249
Interdepartmental Rents (473)	0	0
Other Water Revenues (474)	11,303	15,396
Total Other Operating Revenues	69,965	69,808
Total Operating Revenues	2,224,792	2,253,389
Operation and Maintenance Expenses		11
Source of Supply Expense (600-617)	45,735	34,350
Pumping Expenses (620-633)	233,830	218,669
Water Treatment Expenses (640-652)	363,075	358,551
Transmission and Distribution Expenses (660-678)	285,041	305,109
Customer Accounts Expenses (901-906)	41,271	40,657
Sales Expenses (910)	0	0
Administrative and General Expenses (920-932)	108,746	142,752
Total Operation and Maintenance Expenses	1,077,698	1,100,088
Other Operating Expenses		20
Depreciation Expense (403)	333,408	308,053
Amortization Expense (404-407)	0	0
Taxes (408)	215,455	216,443
Total Other Operating Expenses	548,863	524,496
Total Operating Expenses	1,626,561	1,624,584
NET OPERATING INCOME	598,231	628,805

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)
Unmetered Sales to General Customers (460)			
Residential (460.1)			1
Commercial (460.2)			2
Industrial (460.3)			3
Public Authority (460.4)			4
Multifamily Residential (460.5)			5
Irrigation (460.6)			6
Total Unmetered Sales to General Customers (460)	0	0	0
Metered Sales to General Customers (461)			
Residential (461.1)	4,003	145,879	907,037
Commercial (461.2)	323	29,060	149,623
Industrial (461.3)	39	147,820	471,961
Public Authority (461.4)	25	14,308	61,393
Multifamily Residential (461.5)	42	20,625	92,943
Irrigation (461.6)	0	0	0
Total Metered Sales to General Customers (461)	4,432	357,692	1,682,957
Private Fire Protection Service (462)	89		51,743
Public Fire Protection Service (463)	4,432		420,127
Other Water Sales (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Sales of Water	8,953	357,692	2,154,827

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	Line Number
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	420,127	2
Wholesale fire protection billed	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Total Public Fire Protection Service (463)	420,127	5
Forfeited Discounts (470)		6
Customer late payment charges	9,950	7
Total Forfeited Discounts (470)	9,950	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	48,712	10
Total Rents from Water Property (472)	48,712	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	9,898	16
MISCELLANEOUS	1,405	17
Total Other Water Revenues (474)	11,303	18

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)
SOURCE OF SUPPLY EXPENSES				1
Operation Supervision and Engineering (600)	1,651		1,651	3,385
Operation Labor and Expenses (601)	41,405		41,405	25,769 *
Purchased Water (602)			0	0
Miscellaneous Expenses (603)			0	0
Rents (604)			0	0
Maintenance Supervision and Engineering (610)			0	0
Maintenance of Structures and Improvements (611)			0	0
Maintenance of Collecting and Impounding Reservoirs (612)			0	0
Maintenance of Lake, River and Other Intakes (613)			0	0
Maintenance of Wells and Springs (614)	2,679		2,679	5,196
Maintenance of Supply Mains (616)			0	0
Maintenance of Miscellaneous Water Source Plant (617)			0	0
Total Source of Supply Expenses	43,056	2,679	45,735	34,350
PUMPING EXPENSES				14
Operation Supervision and Engineering (620)	1,876		1,876	3,385
Fuel for Power Production (621)			0	0
Power Production Labor and Expenses (622)			0	0
Fuel or Power Purchased for Pumping (623)	142,707		142,707	161,070
Pumping Labor and Expenses (624)	67,708		67,708	53,037 *
Expenses Transferred--Credit (625)			0	0
Miscellaneous Expenses (626)	18,140		18,140	0 *
Rents (627)			0	0
Maintenance Supervision and Engineering (630)			0	0
Maintenance of Structures and Improvements (631)			0	0
Maintenance of Power Production Equipment (632)			0	0
Maintenance of Pumping Equipment (633)	3,399		3,399	1,177
Total Pumping Expenses	69,584	164,246	233,830	218,669
WATER TREATMENT EXPENSES				28
Operation Supervision and Engineering (640)	2,130		2,130	3,765
Chemicals (641)		241,438	241,438	269,034
Operation Labor and Expenses (642)	64,361	731	65,092	53,450 *
Miscellaneous Expenses (643)		19,137	19,137	19,681
Rents (644)			0	0
Maintenance Supervision and Engineering (650)			0	0
Maintenance of Structures and Improvements (651)			0	0
Maintenance of Water Treatment Equipment (652)	35,278		35,278	12,621 *
Total Water Treatment Expenses	66,491	296,584	363,075	358,551
TRANSMISSION AND DISTRIBUTION EXPENSES				38
Operation Supervision and Engineering (660)	6,000		6,000	5,685
Storage Facilities Expenses (661)			0	0

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	81,569	8,647	90,216	127,810 *	42
Meter Expenses (663)	50,484		50,484	53,774	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)	25,284	28,382	53,666	53,314	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		3,531	3,531	5,527	49
Maintenance of Transmission and Distribution Mains (673)	64,212		64,212	44,609 *	50
Maintenance of Services (675)		5,112	5,112	7,440	51
Maintenance of Meters (676)		4,765	4,765	4,581	52
Maintenance of Hydrants (677)		7,055	7,055	2,369	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	163,337	121,704	285,041	305,109	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	4,250	1,461	5,711	0	58
Customer Records and Collection Expenses (903)	24,779	10,781	35,560	40,657	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	29,029	12,242	41,271	40,657	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	18,366		18,366	16,141	68
Office Supplies and Expenses (921)		2,457	2,457	4,136	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)	30,289	30,289	55,617 *	71	
Property Insurance (924)	10,008	10,008	28,428 *	72	
Injuries and Damages (925)	3,000	3,000	2,000	73	
Employee Pensions and Benefits (926)	31,515	31,515	24,226	74	
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	6,511	6,511	5,604	77	
Rents (931)	6,600	6,600	6,600	78	
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	18,366	90,380	108,746	142,752	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	389,863	687,835	1,077,698	1,100,088	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

#601, #624, #626, #642, #652 - The change in all of these accounts relate to the project at Pumphouse #1. MCO provides operational services to the Village for an annual fee, but provides the Village with an actual hour allocation on a monthly basis. The hours moved to Water Source, Pumping and Water Treatment in connection with this project. In addition, the expenses fluctuated due to issues with this project as well.

#662 - Decrease is due to the reallocation of MCO contract hours to Source, Pumping and Water Treatment.

#673 - Village had the same number of breaks in 2016 and 2017; however, the 2016 PSC report indicates that the 2016 breaks were not as expensive as in prior years.

#923 - Outside Services Employed decreased due to Village creating an engineering department as well as the Village contracted with McMahon on the Safe Drinking Application and supervising the Pumphouse Project in 2016. The Village did not relay water main in 2017.

#924 - The Village is now using MPIC for property insurance. Our dividend for 2017 is equal to premium paid in 2017. I would expect property insurance to continue to decrease.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	216,000	216,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	8,713	8,708	2
Net Property Tax Equivalent	207,287	207,292	3
Social Security	5,975	6,332	4
PSC Remainder Assessment	2,193	2,352	5
CONSTRUCTION APPROVAL ASSESSMENT	0	467	6
SIMPLIFIED RATE CASE FILING	0	0	7
Total Tax Expense	215,455	216,443	8

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**

If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: OUTAGAMIE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.968607
3. Local Tax Rate	mills	7.206533
4. School Tax Rate	mills	11.291584
5. Vocational School Tax Rate	mills	1.138083
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	24.604807
9. Less: State Credit	mills	1.731380
11. Net Tax Rate	mills	22.873427

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.206533
13. Combined School Tax Rate	mills	12.429667
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	19.636200
16. Total Tax Rate	mills	24.604807
17. Ratio of Local and School Tax to Total	dec.	0.798064
18. Total Tax Net of State Credit	mills	22.873427
19. Net Local and School Tax Rate	mills	18.254449
20. Utility Plant, Jan 1	\$	19,314,899
21. Materials & Supplies	\$	55,217
22. Subtotal	\$	19,370,116
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	19,370,116
25. Assessment Ratio	dec.	0.952830
26. Assessed Value	\$	18,456,428
27. Net Local and School Tax Rate	mills	18.254449
28. Tax Equiv. Computed for Current Year	\$	336,912

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	19,314,899
2. Materials & Supplies	\$	55,217
3. Subtotal	\$	19,370,116
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	19,370,116
6. Assessed Value	\$	18,456,428
7. Tax Equiv. Computed for Current Year	\$	336,912
8. Tax Equivalent per 1994 PSC Report	\$	147,591
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	216,000
10. Tax Equivalent for Current Year (see notes)	\$	216,000

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

Water Property Tax Equivalent - Total (Page W-07)

General Footnote

VILLAGE BOARD REQUESTED \$216,000 IN ITS 2011 FULL RATE CASE. VILLAGE BOARD AUTHORIZED A PAYMENT IN LIEU OF TAXES OF APPROXIMATELY \$216,000 ANNUALLY.

Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

VILLAGE BOARD AUTHORIZED A PAYMENT IN LIEU OF TAXES OF APPROXIMATELY \$216,000 ANNUALLY.

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
INTANGIBLE PLANT					1
Organization (301)	951				951
Franchises and Consents (302)	0				0
Miscellaneous Intangible Plant (303)	0				0
Total Intangible Plant	951	0	0	0	951
SOURCE OF SUPPLY PLANT					6
Land and Land Rights (310)	37,575				37,575
Structures and Improvements (311)	65,429				65,429
Collecting and Impounding Reservoirs (312)	0				0
Lake, River and Other Intakes (313)	0				0
Wells and Springs (314)	534,621	35,764			570,385
Supply Mains (316)	23,555				23,555
Other Water Source Plant (317)	0				0
Total Source of Supply Plant	661,180	35,764	0	0	696,944
PUMPING PLANT					15
Land and Land Rights (320)	556				556
Structures and Improvements (321)	865,481	14,541			880,022
Other Power Production Equipment (323)	0				0
Electric Pumping Equipment (325)	745,642	248,020	138,000		855,662 *
Diesel Pumping Equipment (326)	44,415				44,415
Other Pumping Equipment (328)	46,979	147,378			194,357 *
Total Pumping Plant	1,703,073	409,939	138,000	0	1,975,012
WATER TREATMENT PLANT					23
Land and Land Rights (330)	600				600
Structures and Improvements (331)	387,330	11,495			398,825
Sand or Other Media Filtration Equipment (332)	0				0
Membrane Filtration Equipment (333)	0				0
Other Water Treatment Equipment (334)	1,152,272	734,567	232,000		1,654,839 *
Total Water Treatment Plant	1,540,202	746,062	232,000	0	2,054,264
TRANSMISSION AND DISTRIBUTION PLANT					30
Land and Land Rights (340)	75,600				75,600
Structures and Improvements (341)	111,636				111,636
Distribution Reservoirs and Standpipes (342)	1,156,467				1,156,467
Transmission and Distribution Mains (343)	5,522,337	7,183			5,529,520
Services (345)	1,104,807	10,396	302		1,114,901
Meters (346)	1,053,095	21,826	4,000		1,070,921
Hydrants (348)	605,034	11,650	906		615,778

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	9,628,976	51,055	5,208	0	9,674,823	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	119,621				119,621	42
Office Furniture and Equipment (391)	2,978				2,978	43
Computer Equipment (391.1)	6,646				6,646	44
Transportation Equipment (392)	113,664				113,664	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	38,973				38,973	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	156,996	79,542	25,000		211,538	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	438,878	79,542	25,000	0	493,420	53
Total utility plant in service directly assignable	13,973,260	1,322,362	400,208	0	14,895,414	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,973,260	1,322,362	400,208	0	14,895,414	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization

The Village completed a \$1.3M project for Pumphouse #1 at Doyle Park. The DNR required the Village to discontinue the discharge of high chloride wastes to storm by July 1, 2017. The Village utilized a Safe Drinking Water Loan to finance this project.

Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Please see #38 - Retirements relate to the Pumphouse #1 project at Doyle Park.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
INTANGIBLE PLANT					1
Organization (301)	0				0
Franchises and Consents (302)	0				0
Miscellaneous Intangible Plant (303)	0				0
Total Intangible Plant	0	0	0	0	5
SOURCE OF SUPPLY PLANT					6
Land and Land Rights (310)	0				0
Structures and Improvements (311)	0				0
Collecting and Impounding Reservoirs (312)	0				0
Lake, River and Other Intakes (313)	0				0
Wells and Springs (314)	0				0
Supply Mains (316)	0				0
Other Water Source Plant (317)	0				0
Total Source of Supply Plant	0	0	0	0	14
PUMPING PLANT					15
Land and Land Rights (320)	0				0
Structures and Improvements (321)	0				0
Other Power Production Equipment (323)	0				0
Electric Pumping Equipment (325)	7,500				7,500
Diesel Pumping Equipment (326)	0				0
Other Pumping Equipment (328)	0				0
Total Pumping Plant	7,500	0	0	0	22
WATER TREATMENT PLANT					23
Land and Land Rights (330)	0				0
Structures and Improvements (331)	0				0
Sand or Other Media Filtration Equipment (332)	0				0
Membrane Filtration Equipment (333)	0				0
Other Water Treatment Equipment (334)	0				0
Total Water Treatment Plant	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT					30
Land and Land Rights (340)	0				0
Structures and Improvements (341)	0				0
Distribution Reservoirs and Standpipes (342)	0				0
Transmission and Distribution Mains (343)	4,087,592	54,940			4,142,532
Services (345)	642,831				642,831
Meters (346)	0				0
Hydrants (348)	484,650	8,979			493,629

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,215,073	63,919	0	0	5,278,992	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	5,222,573	63,919	0	0	5,286,492	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,222,573	63,919	0	0	5,286,492	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								
Structures and Improvements (311)	37,324	3.20%	2,094				39,418	2
Collecting and Impounding Reservoirs (312)	0						0	3
Lake, River and Other Intakes (313)	0						0	4
Wells and Springs (314)	239,042	2.90%	16,023				255,065	5
Supply Mains (316)	10,468	1.80%	424				10,892	6
Other Water Source Plant (317)	0						0	7
Total Source of Supply Plant	286,834		18,541	0	0	0	305,375	8
PUMPING PLANT								
Structures and Improvements (321)	478,784	3.20%	27,928				506,712	9
Other Power Production Equipment (323)	0						0	10
Electric Pumping Equipment (325)	328,038	4.40%	35,229	138,000			225,267	11
Diesel Pumping Equipment (326)	30,128	4.40%	1,954				32,082	12
Other Pumping Equipment (328)	31,870	4.40%	5,309				37,179	13
Total Pumping Plant	868,820		70,420	138,000	0	0	801,240	14
WATER TREATMENT PLANT								
Structures and Improvements (331)	220,941	3.20%	12,578				233,519	15
Sand or Other Media Filtration Equipment (332)	0						0	16
Membrane Filtration Equipment (333)	0						0	17
Other Water Treatment Equipment (334)	654,727	3.30%	46,317	232,000			469,044	18
Total Water Treatment Plant	875,668		58,895	232,000	0	0	702,563	19
TRANSMISSION AND DISTRIBUTION PLANT								
Structures and Improvements (341)	63,675	3.20%	3,572				67,247	20
Distribution Reservoirs and Standpipes (342)	524,356	1.90%	21,973				546,329	21
Transmission and Distribution Mains (343)	1,198,801	1.30%	71,837				1,270,638	22
Services (345)	279,006	2.90%	32,186	302			310,890	23
Meters (346)	725,985	5.50%	58,410	4,000			780,395	24

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	132,898	2.20%	13,429	906				145,421	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,924,721		201,407	5,208	0	0	0	3,120,920	30
GENERAL PLANT									31
Structures and Improvements (390)	61,013	2.90%	3,469					64,482	32
Office Furniture and Equipment (391)	2,398	5.80%	173					2,571	33
Computer Equipment (391.1)	6,646	26.70%						6,646	34
Transportation Equipment (392)	113,664	13.30%						113,664	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	27,421	5.80%	2,260					29,681	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	156,996	9.20%	7,318	25,000				139,314	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	368,138		13,220	25,000	0	0	0	356,358	43
Total accum. prov. directly assignable	5,324,181		362,483	400,208	0	0	0	5,286,456	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,324,181		362,483	400,208	0	0	0	5,286,456	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								1
Structures and Improvements (311)	0							0
Collecting and Impounding Reservoirs (312)	0							0
Lake, River and Other Intakes (313)	0							0
Wells and Springs (314)	0							0
Supply Mains (316)	0							0
Other Water Source Plant (317)	0							0
Total Source of Supply Plant	0		0	0	0	0	0	0
PUMPING PLANT								9
Structures and Improvements (321)	0							0
Other Power Production Equipment (323)	0							0
Electric Pumping Equipment (325)	990	4.40%	330					1,320
Diesel Pumping Equipment (326)	0							0
Other Pumping Equipment (328)	0							0
Total Pumping Plant	990		330	0	0	0	0	1,320
WATER TREATMENT PLANT								16
Structures and Improvements (331)	0							0
Sand or Other Media Filtration Equipment (332)	0							0
Membrane Filtration Equipment (333)	0							0
Other Water Treatment Equipment (334)	0							0
Total Water Treatment Plant	0		0	0	0	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT								22
Structures and Improvements (341)	0							0
Distribution Reservoirs and Standpipes (342)	0							0
Transmission and Distribution Mains (343)	549,291	1.30%	53,496					602,787
Services (345)	166,812	2.90%	18,642					185,454
Meters (346)	0							0

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	100,543	2.20%	10,761					111,304	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	816,646		82,899	0	0	0	0	899,545	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	817,636		83,229	0	0	0	0	900,865	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	817,636		83,229	0	0	0	0	900,865	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main											Total (l)
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4.000			290	306				68			664	1
6.000			3,071	5,752	7,247	13,462	1,287	2,136	1,222	1,700	35,877	2
8.000			3,447	9,972	10,543	35,406	16,731	18,010	42,003	22,152	158,264	3
10.000			1,621	4,522		4,890	3,079	1,832	7,474	336	23,754	4
12.000			70		3,283	11,884	13,276	15,140	24,468	13,195	81,316	5
16.000						4,534	677	1,663	331		7,205	6
Total	0	0	8,499	20,552	21,073	70,176	35,050	38,849	75,498	37,383	307,080	7

If utility is unable to provide the detailed information above, utility must provide the following:

All utility main is from this year range
(Example: 1954-1972)

Describe source of information used to develop data:

GIS MAPPING DATABASE.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	36,643		36,808				36,808 1	
February	32,781		32,404				32,404 2	
March	33,295		33,503				33,503 3	
April	34,099		34,170				34,170 4	
May	34,992		35,330				35,330 5	
June	39,026		39,623				39,623 6	
July	42,618		42,801				42,801 7	
August	44,106		44,737				44,737 8	
September	37,602		39,295				39,295 9	
October	36,904		37,697				37,697 10	
November	32,239		32,906				32,906 11	
December	33,788		34,008				34,008 12	
TOTAL	438,093	0	443,282	0	0	0	443,282 13	

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Sources of Water Supply - Statistics (Page W-14)

Raw Ground Water is less than Finished Ground Water, please explain.

STATION METER AT WELL #3 WAS NOT ACCURATE. METER WAS REPLACED IN OCTOBER OF 2017. SEE STATION METER SCHEDULE W-26.

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	443,282
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	443,282
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	357,692
Gallons (000s) of Non-Revenue Water	85,590
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	34,761
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	9,423
Subtotal: Unbilled Authorized Consumption	44,184
Total Water Loss	41,406
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	7,823
Gallons (000s) estimated due to unreported and background leakage	33,583
Subtotal Real Losses (leakage)	41,406
Non-Revenue Water as percentage of net water supplied	19%
Total Water Loss as percentage of net water supplied	9%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,895
Date of maximum	07/16/2017
Cause of maximum	
SUMMER PEAK	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	846
Date of minimum	04/28/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,253,052
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	14
Number of service breaks repaired this year	4

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
DOYLE/1	1	750	12	1,800,000	Yes	1
EVERGREEN/4	4	615	19	1,728,000	Yes	2
WASHINGTON/3	3	805	12	1,872,000	Yes	3
				5,400,000		4

Sources of Water Supply - Intake Information

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine		
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse- power (l)	
BOOSTER #1	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	2017	Electric	100	1
BOOSTER #2	WELL HOUSE #1	Booster	Distribution	2007	Vertical Turbine	1,050	2017	Electric	100	2
BOOSTER #3	PUMP HOUSE #2	Booster	Distribution	1992	Vertical Turbine	1,100	1992	Electric	75	3
BOOSTER #4	PUMP HOUSE #2	Booster	Distribution	2014	Vertical Turbine	1,100	2014	Electric	75	4
BOOSTER #5	WELL HOUSE #4	Booster	Distribution	2011	Vertical Turbine	1,200	2001	Electric	100	5
BOOSTER #6	WELL HOUSE #4	Booster	Distribution	2011	Vertical Turbine	1,200	1997	Electric	100	6
WELL 1	DOYLE	Primary	Reservoir	2017	Vertical Turbine	1,400	1997	Electric	200	7
WELL 3	WASHINGTON	Primary	Reservoir	2010	Vertical Turbine	1,300	1992	Electric	200	8
WELL 4	EVERGREEN	Primary	Reservoir	2009	Vertical Turbine	1,100	2009	Electric	200	9

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
RESERVOIR ONE	R1	1979	Reservoir	Concrete	0	300,000	1
RESERVOIR THREE	R3	2001	Reservoir	Concrete	0	500,000	2
RESERVOIR TWO	R2	1952	Reservoir	Concrete	0	250,000	3
TANK THREE	T3	2002	Elevated Tank	Steel	150	300,000	4
TANK TWO	T2	1967	Elevated Tank	Steel	150	250,000	5

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
RESERVOIR ONE	2017	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	No	WELLHOUSE	1
RESERVOIR THREE	2001	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	No	WELLHOUSE	2
RESERVOIR TWO	1952	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	No	WELLHOUSE	3

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	576				576	1
Other Plastic	Distribution	4		88				88
Other Metal	Distribution	6	32,988				32,988	3
Other Plastic	Distribution	6	2,301	22			2,323	4
Other Metal	Distribution	8	20,192				20,192	5
Other Plastic	Distribution	8	138,280				138,280	6
Other Metal	Distribution	10	11,724				11,724	7
Other Plastic	Distribution	10	12,030				12,030	8
Other Metal	Distribution	12	9,202				9,202	9
Other Plastic	Distribution	12	68,839	615			69,454	10
Other Metal	Distribution	16	5,542				5,542	11
Other Plastic	Distribution	16	1,663				1,663	12
Total Within Municipality			303,425	637			304,062	13
Other Plastic	Distribution	8	179				179	14
Other Plastic	Distribution	12	2,660				2,660	15
Total Outside Municipality			2,839				2,839	16
Total Utility			306,264	637			306,901	17

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

615 LF of 12" Water Main were paid for and contributed by a private developer in TID #6. 6" Water Line replaced at Well #3 and financed by the Utility. 90 LF of 8" Water Main paid for by TID #5.

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	1
						End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	385			(157)	228		1
Lead	0.750	598			(598)	0		2
Other Metal	1.000	1,773		1	1,033	2,805	54	3
Other Plastic	1.000	437	1		276	714	6	4
Other Metal	1.250	1				1		5
Other Metal	1.500	90				90	4	6
Other Plastic	1.500	5			1	6		7
Other Metal	2.000	13				13		8
Other Plastic	2.000	6			2	8	2	9
Other Metal	3.000	4				4		10
Other Metal	4.000	5			1	6		11
Other Plastic	6.000	1			1	2		12
Utility Total		3,318	1	1	559	3,877	66	13

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

The Utility financed the replacement of the Utility-Owned Water Service Line. In 2017, the Utility had only identified lines replaced for maintenance purposes. The Utility did not relay any water main in 2017.

Adjustments are nonzero for one or more accounts, please explain.

Utility completed an audit of its service lines in 2017. It had not been completed previously.

General Footnote

Service lines not in use at year end represent Utility services in place in the public right of way, but not yet utilized on the private side.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters**Classification of All Meters at End of Year by Customers**

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	4,359	40	15		4,384	483	3,999	253	15	5	2						110	4,384	1
1	70	1	1		70	5	3	50	7	3	2						5	70	2
1 1/2	56	6	0		62	1	2	20		5	29						6	62	3
2	26	1	0		27	0		8	5	6	6						2	27	4
3	10	5	0		15	0		2	4	5	4							15	5
4	9	1	0		10	0			6	1	2						1	10	6
8	2		0		2	2				1							1	2	7
Total	4,532	54	16		4,570	491	4,004	333	37	26	45						125	4,570	8

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	36				36	1
Fire - Within Municipality	589	5	5		589	2
Total Fire Hydrants	625	5	5	0	625	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,305
Number of Distribution System Valves end of year	1,144
Number of Distribution Valves operated during Year	826

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	WELL #4	Magnetic	03/15/2017	1
Station Meter	10	WELL #3	Magnetic	10/23/2017	* 2
Station Meter	12	WELL #1	Magnetic	03/15/2017	3

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

List of All Station and Wholesale Meters (Page W-26)

General Footnote

Well #3 Station Meter is brand new. It was replaced in 2017. The prior meter was not working and resulted in raw water being less than finished water readings.

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Little Chute (Village) **	4,445	1
Total - Outagamie County	4,445	2
Total - Customers Served	4,445	3
Total - Within Muni Boundary **	4,445	4

** = Within municipal boundary

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	1
						End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.750		1,238			1,238		1
HDPE	1.000		2,239	1		2,238		2
Copper	1.000		90			90		3
HDPE	1.500		13			13		4
Copper	1.500		151			151		5
HDPE	2.000		9			9		6
Copper	2.000		23			23		7
Ductile Iron, Lined (late 1960's to present)	4.000		5			5		8
Ductile Iron, Lined (late 1960's to present)	6.000		12			12		9
PVC	6.000		24			24		10
Ductile Iron, Lined (late 1960's to present)	8.000		2			2		11
PVC	8.000		4			4		12
Ductile Iron, Lined (late 1960's to present)	10.000		1			1		13
PVC	10.000		1			1		14
Utility Total			3,812	1		3,811		15

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Privately-Owned Water Service Lines (Page W-29)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Privately-Owned Water Service Lines are paid for by the rate payer. The Utility does not pay for privately-owned service lines.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Utility does not turn off water at the curb box for water customers - delinquencies are placed on the tax roll. The Utility is not aware of any privately owned service lines not in use at the end of the year.

July 13, 2018

Project Plan for the Territory & Project Plan Amendment of Tax Incremental District No. 6



Organizational Joint Review Board Meeting Held:	June 18, 2018
Public Hearing Held:	June 18, 2018
Consideration for Approval by Plan Commission:	June 18, 2018
Consideration for Adoption by Village Board:	Scheduled for: July 18, 2018
Consideration for Approval by the Joint Review Board:	Scheduled for: July 31, 2018

Tax Incremental District No. 6 Territory & Project Plan Amendment

Village of Little Chute Officials

Village Board

Michael Vanden Berg	Village President
John Elrick	Village Trustee
Jim Hietpas	Village Trustee
David Peterson	Village Trustee
Bill Peerenboom	Village Trustee
Larry Van Lankvelt	Village Trustee
Skip Smith	Village Trustee

Village Staff

Laurie Decker	Village Clerk
James Fenlon	Village Administrator
Teri Matheny	Village Finance Director
Charles D. Koehler	Village Attorney
James E. Moes	Community Development Director

Plan Commission

Brian Huiting	Michael Vanden Berg
Richard Schevers	Todd Verboomen
Bill Van Berkel	Larry Van Lankvelt

Joint Review Board

Michael Vanden Berg	Village Representative
Yvette Mueller	Outagamie County
Amy Van Straten	Fox Valley Technical College District
Robert Schafer	Kaukauna Area School District
Donald De Groot	Public Member



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SECTION 1: Executive Summary

Description of District

Type of District, Size and Location

Tax Incremental District (“TID”) No. 6 (the “TID” or “District”) is an existing mixed-use district, which was created by a resolution of the Village of Little Chute (“Village”) Village Board adopted July 20, 2016 (the “Creation Resolution”).

Amendments

The District has not been previously amended.

Purpose of this Amendment

To further facilitate development within areas adjacent to the District, the Village desires to amend its boundaries to add territory. A map, located in Section 3 of this plan, identifies the Territory to be added and its geographic relationship to the existing District’s boundaries.

This amendment will cause territory to be added to the District and modify the categories, location or costs of the projects to be undertaken, providing incentive and opportunities for additional private development.

In addition, this amendment will allow for the District to incur project costs outside of, but within $\frac{1}{2}$ mile of, the boundaries of the District as permitted under Wisconsin Statutes Section 66.1105(2)(f)1.n.

Estimated Total Project Expenditures

The Village anticipates making project expenditures of approximately \$5.6M not including issuance and interest expense to undertake projects in the amendment areas as listed in this Project Plan. The Village has not amended the costs identified in the original District area estimated to be approximately \$11.3M. It is anticipated that the remaining and additional projects will be completed in multiple phases. The Expenditure Period of this District terminates on July 20, 2031. The remaining and additional projects to be undertaken pursuant to this Project Plan are expected to be financed with general obligation debt issues, however, the Village may use other alternative financing methods which may provide overall lower costs of financing, preserve debt capacity, mitigate risk to the Village, or provide other advantages as determined by the Village Board. A discussion and listing of other possible financing mechanisms, as well as a summary of project financing by phase is located in Section 10 of this plan.

The additional project costs include costs for road construction and related utilities, storm water projects, and a lift station in the current boundary & outside of, but within $\frac{1}{2}$ mile of the current boundary of the District and within the Village.

Economic Development

As a result of the amendment of this District, the Village projects that additional land and improvements value of approximately \$33.6M will be created as a result of new development and appreciation in the value of existing properties. This additional value will be a result of the improvements made and projects undertaken within the amended area. In the overall TID which includes the original area and the amended area, the Village expects approximately \$113M in new development. A table detailing assumptions as to the timing of new development and redevelopment, and associated values is located in Section 10 of this

plan. In addition, the amendment of the District is expected to result in further economic benefits as detailed in the Summary of Findings hereafter.

Expected Termination of District

TID No. 6 has a maximum statutory life of 20 years, and must close not later than July 20, 2036 resulting in a final collection of increment in budget year 2037. Pre-amendment cash flow projections from the original TID plan indicated that the TID would closeout in 2036 or one year earlier than the allowed life. Projections found in this amendment project a closeout in 2034 enabling the District to close 5-years earlier than its maximum life. Based on the Economic Feasibility Study located in Section 10 of this Plan, amendment of the District would shift the projected closure year from 2036 to 2034.

Summary of Findings

As required by Wisconsin Statutes Section 66.1105, and as documented in this Project Plan Amendment and the exhibits contained and referenced herein, the following findings are made:

1. **That “but for” amendment of this District, the additional development projected to occur within the amendment areas as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner at the values, or within the timeframe desired by the Village.** In making this determination, the Village has considered the following information:
 - To make the amendment areas suitable for development, the Village will need to make a substantial investment to pay for the costs of: property, right-of-way and easement acquisition; site preparation; installation of utilities; installation of streets and related streetscape items; development incentive payments; and other associated costs. The Village will also incur substantial costs for storm water capacity and a lift station to serve the area in order to allow for development to occur within the District. Due to the extensive initial investment in public infrastructure rehabilitation that is required in order to allow development to occur, the Village has determined that development of the amendment area will not occur solely as a result of private investment. Accordingly, the Village finds that absent the use of TIF, development and/or redevelopment of the amendment area is unlikely to occur.
2. **The economic benefits of amending the Tax Incremental District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.** In making this determination, the Village has considered the following information:
 - As demonstrated in the Economic Feasibility Section of this Project Plan, the total tax increments projected to be collected are more than sufficient to pay for the actual and proposed Project Costs within the original District and the amended areas. On this basis alone, the finding is supported.
 - The additional development expected to occur in the amendment area is likely to generate additional jobs over the life of the District while creating housing opportunities and general economic activity.
3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.**
 - If approved, the boundary amendment would become effective for valuation purposes as of January 1, 2018. As of this date, the values of all existing development would be frozen and the

property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on any additional value established within the amendment area due to new construction, renovation or appreciation of property values occurring after January 1, 2018 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.

- Given that additional development is not likely to occur or in the same manner without the use of tax incremental financing (see finding # 1), and since the District will generate additional economic benefits that are more than sufficient to compensate for the additional cost of the improvements (see Finding #2), the Village reasonably concludes that the overall additional benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the “but for” test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the District is not amended. As required by Section 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been made and can be found in Appendix A of the Project Plan.

4. Not less than 50% by area of the real property within the District, as amended, is suitable for a combination of industrial, commercial and residential uses defined as “mixed-use development” within the meaning of Wisconsin Statutes Section 66.1105(2)(cm). Lands proposed or developed for newly platted residential development comprise approximately 30% (and in no event, will exceed 35%), as amended, by the area of the real property within the District. Any project Costs related to newly platted residential development are eligible expenditures based on the finding that the development has a residential housing density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
5. Based upon the findings, as stated above, and the original findings as stated in the Creation Resolution, the District remains declared a mixed-use District based on the identification and classification of the property included within the District.
6. The Project Costs of the District relate directly to promoting mixed-use development in the District consistent with the purpose for which the District was created.
7. The improvements to be made within the territory incorporated by this Amendment are likely to enhance significantly the value of substantially all of the other real property in the District.
8. The equalized value of the taxable property within the territory to be added to the District by this amendment, plus the value increment of all other existing tax incremental districts within the Village, does not exceed 12% of the total equalized value of taxable property within the Village.
9. The Village estimates that approximately 25% of the territory within the District, as amended, will be devoted to retail business at the end of the District’s maximum expenditure period, pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1
10. The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the Village.

SECTION 2: Type and General Description of District

The District was created under the authority provided by Wisconsin Statutes Section 66.1105 on July 20, 2016 by resolution of the Village Board. The District's valuation date, for purposes of establishing base value, was January 1, 2016.

The existing District is a "Mixed Use District" based upon a finding that at least 50%, by area, of the real property within the District was suitable for a combination of industrial, commercial and residential uses within the meaning of Wisconsin Statutes Section 66.1105(2)(cm). The District will remain in compliance with this finding after the addition of the territory identified in this Amendment. The District will also remain in compliance with the prohibition that no more than 35% of the area of the District be allocated for newly-platted residential development. To the extent that the Village has incurred, or may incur, Project Costs for newly platted residential development, the residential development will have a density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a. The Preliminary Parcel list found in Section 5 of this plan provides a calculation demonstrating continued compliance with both the 50% test and the 35% test.

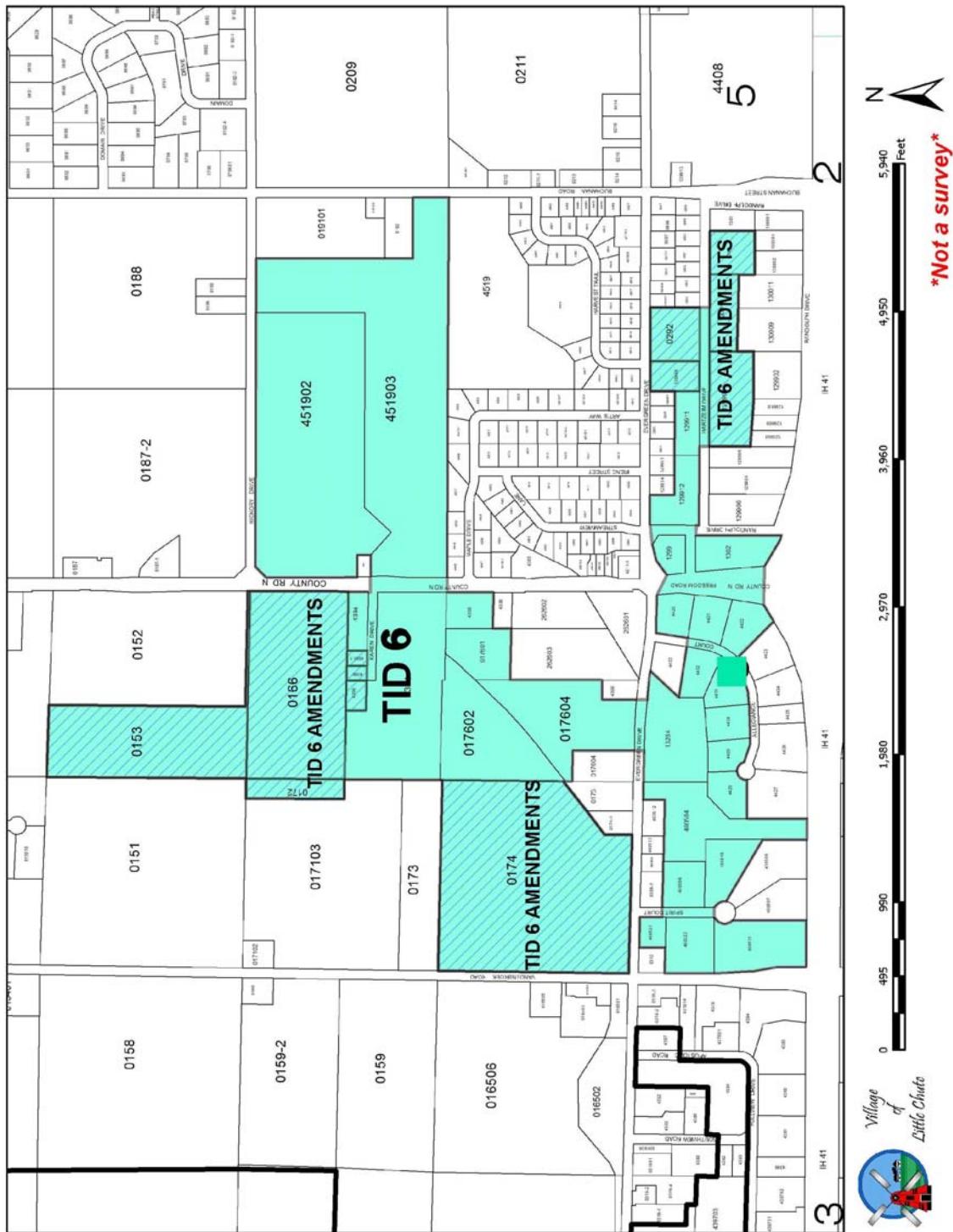
Wisconsin Statutes Section 66.1105(4)(h)2. provides authority for a Village to amend the boundaries of an existing Tax Increment District for purposes of adding territory up to a total of four times during the life of the District. The boundaries of the District have not previously been amended.

This Project Plan Amendment supplements, and does not supersede or replace any component of the original Project Plan unless specifically stated. All components of the original Project Plan remain in effect.

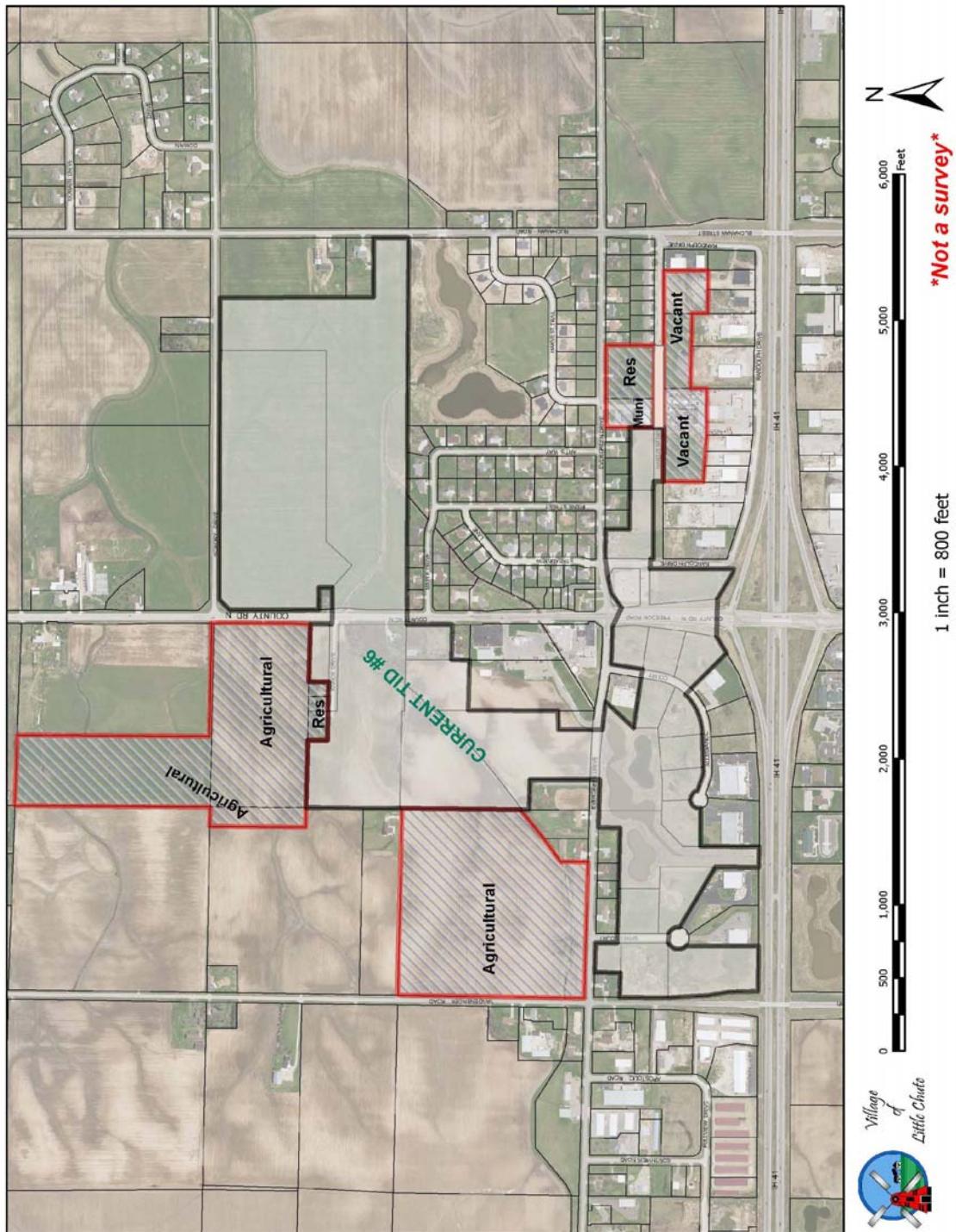
The purpose of the Amendment is to facilitate development within areas adjacent to the existing District. The amendment to the District boundaries and the Project Plan will enable the Village to install additional public improvements, and to make additional necessary related expenditures that will create development opportunities consistent with the original purposes for which the District was created.

A map depicting the boundaries of the District is found in Section 3 of this Plan. Based upon the findings as stated above, and the original findings as stated in the Creation Resolution, the District remains a mixed-use District based on the identification and classification of the property included within the District.

SECTION 3: Preliminary Map of Original District Boundary and Territory Amendment Area Identified



SECTION 4:
Map Showing Existing Uses and Conditions Within The Territory To Be Added



SECTION 5:

Preliminary Parcel List and Analysis Within the Territory to Be Added

Parcel Number	Street Address	Owner	Acreage	Assessment Information					Equalized Value				
				Land	Imp	PP	Total	Value Ratio	Land	Imp	PP	Total	Vacant
260130006	625 E EVERGREEN DR W2375 EVERGREEN DR	VILLAGE OF LITTLE CHUTE JAMES/JULIA SCHUH IRRV RE TRST	1.51	0	40,000	156,200	0	100.00%	0	0	0	0	0
200029200	Hartzheim Drive	LEE REALEST INVESTMENTS LLC	3.00	442,800	0	142,800	196,200	100.00%	40,000	156,200	0	196,200	0.00
260129908	Hartzheim Drive	HARTZHEIM INVESTMENTS LLC	4.26	68,800	0	68,800	142,800	100.00%	142,800	0	0	142,800	4.26
260130010	Hartzheim Drive	RUSCH DEVELOPMENT PROP. LLC	2.22	70,000	0	68,800	68,800	100.00%	70,000	0	0	68,800	2.22
260130000	Hartzheim Drive	VANGROLL, PETER J	2.01	70,000	0	6,800	70,000	100.00%	6,800	0	0	70,000	2.01
200017400	EVERGREEN DR COUNTY RD N	FELLER, DIANE	37.12	3,400	0	3,400	6,800	100.00%	3,400	0	0	6,800	37.12
200016600	COUNTY RD N	VAN GROLL FAMILY IRREV TRST	2.00	400	0	400	400	100.00%	400	0	0	400	17.89
200017200	COUNTY RD N	VANHANDEL, NICHOLAS J	14.98	2,800	0	2,800	2,800	100.00%	2,800	0	0	2,800	2.00
200015300	206 KAREN DR	PETERSON (LIE), MARVIN K	0.62	47,400	5,200	52,600	52,600	100.00%	47,400	5,200	0	52,600	14.98
260430500	206 KAREN DR	PETERSON (LIE), MARVIN K	0.31	36,400	96,700	133,100	133,100	100.00%	36,400	96,700	0	133,100	0.62
260430601	200 KAREN DR	KAMPO, COLETTE I	0.31	36,400	99,300	135,700	135,700	100.00%	36,400	99,300	0	135,700	0.00
200019100	NA	LeRoy Vanasten	28.04	0	0	0	0	100.00%	0	0	0	0	0
200019300	NA	LeRoy Vanasten	36.94	0	0	0	0	100.00%	0	0	0	0	0
200017603	NA	Village of Little Chute	17.96	0	0	0	0	100.00%	0	0	0	0	0
200017601	NA	BURKLUND, TIMOTHY J	3.05	0	0	0	0	100.00%	0	0	0	0	0
260433400	NA	Village of Little Chute	16.68	0	0	0	0	100.00%	0	0	0	0	0
260433500	3533 FREEDOM RD	BAUMGART, CYDIE F	1.74	0	0	0	0	100.00%	0	0	0	0	0
260400511	NA	WISCONSIN WEALTH MANAGEM	3.64	0	0	0	0	100.00%	0	0	0	0	0
260400501	NA	WISCONSIN WEALTH MANAGEM	4.66	0	0	0	0	100.00%	0	0	0	0	0
260400506	NA	WISCONSIN WEALTH MANAGEM	1.98	0	0	0	0	100.00%	0	0	0	0	0
260400510	NA	WISCONSIN WEALTH MANAGEM	2.59	0	0	0	0	100.00%	0	0	0	0	0
260400504	NA	Village of Little Chute	6.27	0	0	0	0	100.00%	0	0	0	0	0
260132804	NA	Village of Little Chute	5.82	0	0	0	0	100.00%	0	0	0	0	0
260442800	NA	HIT DEVELOPMENT INC	1.60	0	0	0	0	100.00%	0	0	0	0	0
260442900	NA	HIT DEVELOPMENT INC	1.22	0	0	0	0	100.00%	0	0	0	0	0
260443000	NA	HIT DEVELOPMENT INC	1.53	0	0	0	0	100.00%	0	0	0	0	0
260443100	NA	HIT DEVELOPMENT INC	1.56	0	0	0	0	100.00%	0	0	0	0	0
260443200	NA	HIT DEVELOPMENT INC	1.54	0	0	0	0	100.00%	0	0	0	0	0
260442000	NA	HIT DEVELOPMENT INC	1.50	0	0	0	0	100.00%	0	0	0	0	0
260442100	NA	HIT DEVELOPMENT INC	1.65	0	0	0	0	100.00%	0	0	0	0	0
260442200	NA	HIT DEVELOPMENT INC	1.88	0	0	0	0	100.00%	0	0	0	0	0
260129900	NA	Wis. D.O.T.	2.00	0	0	0	0	100.00%	0	0	0	0	0
260130200	NA	VALENTINE PROPERTIES LLC	2.67	0	0	0	0	100.00%	0	0	0	0	0
260129912	401 E EVERGREEN DR	J&G REAL ESTATE HOLDINGS LLC	2.52	0	0	0	0	100.00%	0	0	0	0	0
260129911	NA	LEE REALEST INVESTMENTS LLC	1.63	0	0	0	0	100.00%	0	0	0	0	0
Total Acreage:				256.89	455,200	357,400	0	812,600	455,200	357,400	0	812,600	81.11
											Estimated Base Value	812,600	34.24%

SECTION 6: Equalized Value Test

The following calculations demonstrate that the Village is in compliance with Wisconsin Statutes Section 66.1105(4)(gm)4.c., which requires that the equalized value of the Territory to be added to the District, plus the value increment of the District being amended, plus the value increment of all other existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the Village.

The equalized value of the Territory to be incorporated by this Amendment, plus the increment value of TID No. 6, plus the value increment of all other existing tax incremental districts within the Village, totals \$56,952,700. This value is less than the maximum of \$92,588,292 in equalized value that is permitted for the Village of Little Chute. The Village is therefore in compliance with the statutory equalized valuation test and may proceed with amendment of this District.

Village of Little Chute, Wisconsin	
Tax Increment District #6	
Valuation Test Compliance Calculation	
District Creation Date	7/18/2018
Total EV (TID In)	771,569,100
12% Test	92,588,292
Increment of Existing TIDs	
TID #4	38,163,300
TID #5	16,954,500
TID #6	1,022,300
Total Existing Increment	56,140,100
Projected Base of New or Amended District	812,600
Total Value Subject to 12% Test	56,952,700
Compliance	PASS

SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

The following is a list of public works and other TIF-eligible projects that the Village has implemented, or expects to implement, within the original District or within the Territory to be incorporated by this Amendment. Any costs directly or indirectly related to the public works and other projects are considered "Project Costs" and eligible to be paid with tax increment revenues of the District.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

In order to promote and facilitate development the Village may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred in order to make the property suitable for development. Any revenue received by the Village from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the Village to acquire property and make it suitable for development and/or redevelopment exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as defined in Wisconsin Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Property Acquisition for Conservancy

In order to promote the objectives of this Plan, the Village intends to acquire property within the District that it will designate for conservancy. These conservancy objectives include: preserving historic resources or sensitive natural features; protection of scenic and historic views; maintaining habitat for wildlife; maintaining adequate open space; reduction of erosion and sedimentation by preserving existing vegetation; and providing adequate areas for management of storm water. The cost of property acquired for conservancy, and any costs associated with the transaction, are eligible Project Costs.

Acquisition of Rights-of-Way

The Village may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, storm water management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The Village may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, storm water management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire easement rights are eligible Project Costs.

Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include, but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wisconsin Statutes Sections 32.19 and 32.195.

Site Preparation Activities

Environmental Audits and Remediation

There have been no known environmental studies performed within the proposed District. If, however, it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the Village related to environmental audits, testing, and remediations are eligible Project Costs.

Demolition

In order to make sites suitable for development, the Village may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

Site Grading

Land within the District may require grading to make it suitable for development and/or redevelopment, to provide access, and to control storm water runoff. The Village may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the Village for site grading are eligible Project Costs.

Utilities

Sanitary Sewer System Improvements

There are inadequate sanitary sewer facilities serving areas of the District. To allow development to occur, the Village may construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; wastewater treatment facilities; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the $\frac{1}{2}$ mile radius, are an eligible project cost under Section 66.1105(2)(f)1 k.

Water System Improvements

There are inadequate water distribution facilities serving areas of the District. To allow development to occur, the Village may construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; water treatment facilities; storage tanks and reservoirs; and all related appurtenances. To the extent water system projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff and pollution. To manage this stormwater runoff, the Village may construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the Village to undertake this work are eligible Project Costs.

Gas Service

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the Village to undertake this work are eligible Project Costs.

Communications Infrastructure

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the Village to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

There are inadequate street improvements serving areas of the District. To allow development to occur, the Village may need to construct and/or reconstruct streets, highways, alleys, access drives and parking areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

In order to attract development consistent with the objectives of this Plan, the Village may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include, but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the Village are eligible Project Costs.

Miscellaneous

Cash Grants (Development Incentives)

The Village may enter into agreements with property owners, lessees, or developers of land located within the District for the purpose of sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover Project Costs. No cash grants will be provided until the Village executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the Village are eligible Project Costs.

Property Tax Payments to Town

Property tax payments due to the Town under Wisconsin Statutes Section 66.1105(4)(gm)1. as a result of the inclusion of lands annexed after January 1, 2004 within the boundaries of the District are an eligible Project Cost.

Projects Outside the Tax Increment District

Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n, the Village may undertake projects within territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the Village's corporate boundaries and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs, and may include any project cost that would otherwise be eligible if undertaken within the District. The Village intends to make the following project cost expenditures outside the District:

- 1) Storm water improvements
- 2) Vandenbroek Road
- 3) Evergreen Drive
- 4) Projects identified in the Original TID 6 Project Plan

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include, but are not limited to: architectural; environmental; planning; engineering; legal, audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

Administrative Costs

The Village may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by Village employees in connection with the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, site preparation, legal and other consultant fees, testing, environmental studies, permits, updating Village ordinances and plans, judgments or claims for damages, and other expenses are included as Project Costs.

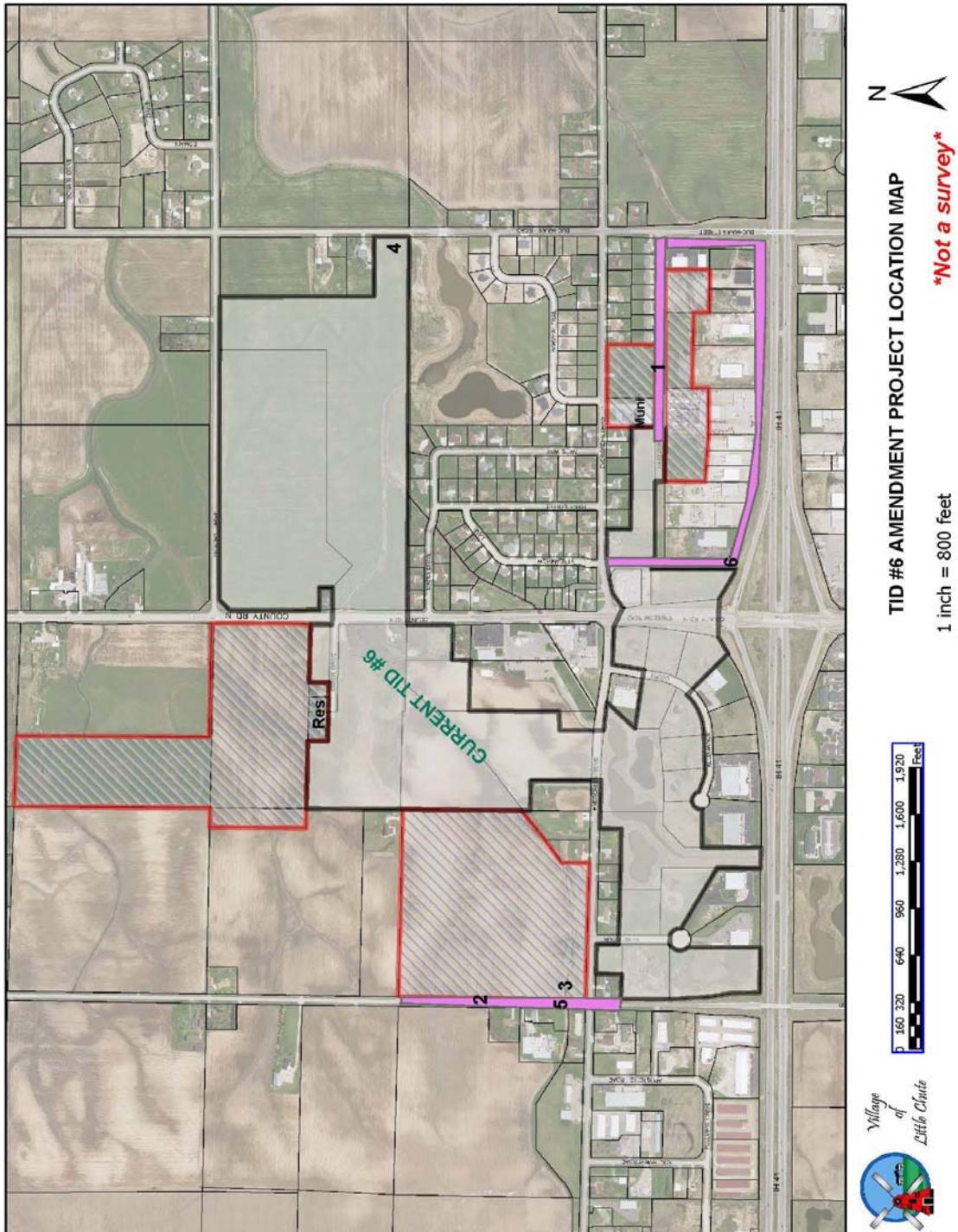
In the event any of the public works project expenditures are not reimbursable out of the special tax increment finance fund under Wisconsin Statutes Section 66.1105, in the written opinion of counsel retained by the Village for such purpose or a court of record so rules in a final order, then such project or

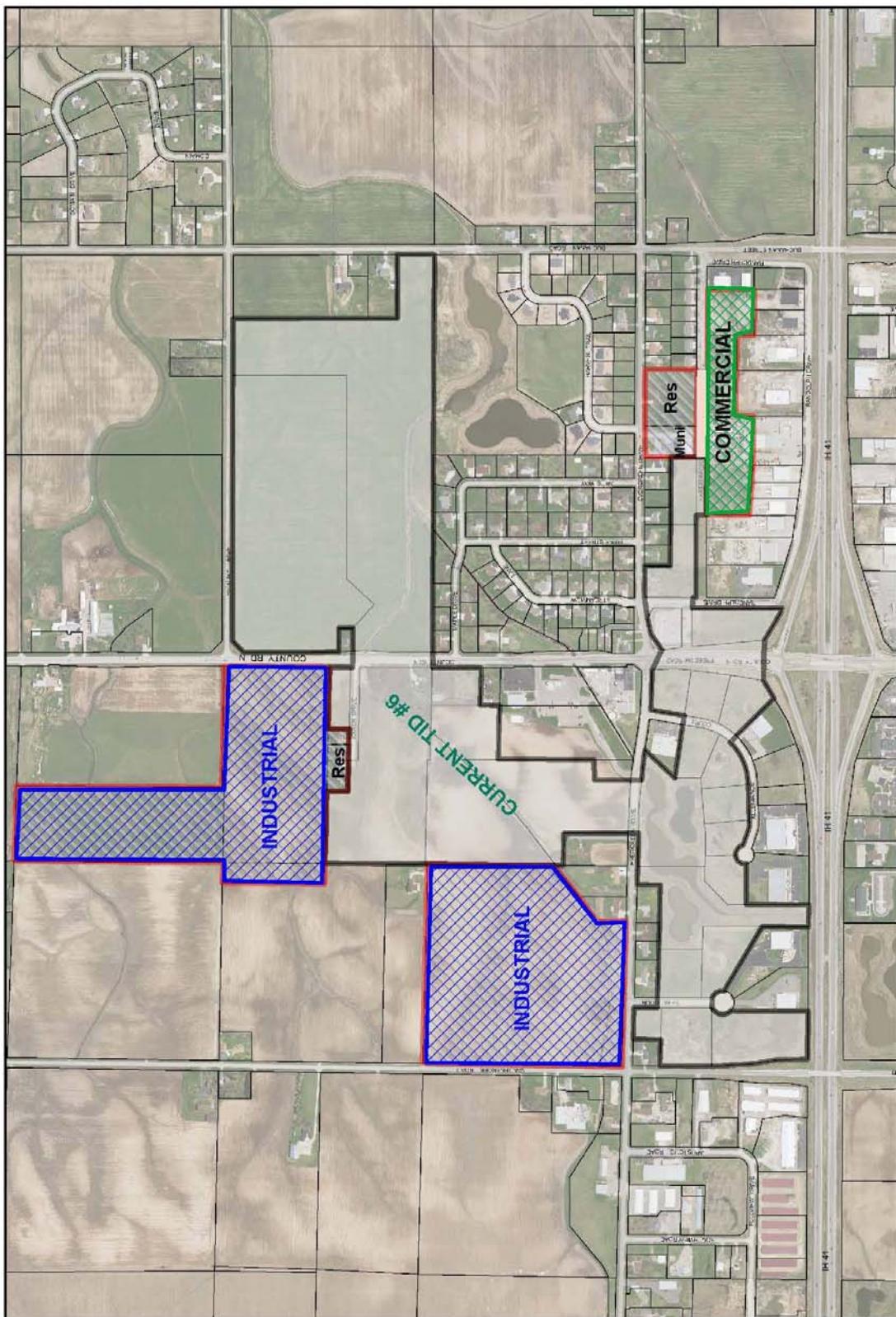
projects shall be deleted herefrom and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this Project Plan Amendment.

The Village reserves the right to implement only those projects that remain viable as the Plan period proceeds.

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred, by the Village and as outlined in this Plan or the original Project Plan. To the extent the costs benefit the Village outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning is completed. Prorations of costs in the Plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received by the Village in connection with the implementation of this Plan.

SECTION 8: Maps Showing Proposed Improvements and Uses Within The Territory To Be Added



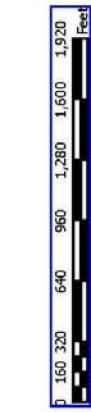


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TID #6 AMENDMENT PROPOSED LAND USE MAP

$$1 \text{ inch} = 800 \text{ feet}$$

Not a survey



SECTION 9: Detailed List of Additional Project Costs

This Section contains information relative to the specific projects and expenditures that the Village anticipates it will undertake or make within the Territory to be incorporated into the District by this Amendment.

All costs are based on 2018 prices and are preliminary estimates. The Village reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2018 and the time of construction. The Village also reserves the right to increase certain Project Costs to the extent others are reduced or not implemented without amending the Plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

This Plan is not meant to be a budget, nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on best information available. The Village retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the Village Board, without further amending this Plan.

Proposed TIF Project Cost Estimates

Village of Little Chute, Wisconsin										
Tax Increment District # 6										
Estimated Project List ¹										
Project ID	Project Name/Type	Original Plan In Progress	Original Plan 2018	Amend. Phase I 2019	Amend. Phase II 2020	Orig. + Amend. Plan 2021	Original Plan Future	Amend. Phase III 2027-2028	Amend. Phase IV 2030	Total (Note 1)
Storm Water Installation										
West Evergreen Drive ("N" - Vanden Broek Rd)		120,000							120,000	
West Evergreen Drive (Vanden Broek Rd - Holland Road)		37,500				37,500			75,000	
East Evergreen Drive ("N" - Buchanan Street)						400,000			400,000	
Stormwater Drainage Modifications										
(Cardinal Lane - Buchanan Street)		350,000				350,000			#REF!	
Stormwater Ponds										
Village Owned Property North of Evergreen		250,000							#REF!	
North of Village North Subdivision						607,500			607,500	
Water Installation										
Buchanan Street (North of Village North Subdivision -										
North Village Limits)						100,000			100,000	
CTH "N" (Karen Drive - Hickory Road)						100,000			100,000	
Hartzheim Drive - (Well #4 - Randolph Drive)		250,000							250,000	
Sanitary Sewer Installation										
Buchanan Street (North of Village										
North Subdivision - North Village Limits)						100,000			100,000	
CTH "N" (Karen Drive - Hickory Road)						100,000			100,000	
Hartzheim Drive - (Well #4 - Randolph Drive)		250,000							250,000	
Other										
Concrete Paving - Evergreen		1,260,000				2,075,000			3,335,000	
Traffic Signalization		150,000							150,000	
"N" and West Evergreen Drive Intersection Reconstruction		350,000							350,000	
Development Incentives					1,000,000 ²	3,000,000 ²			4,000,000	
Land Purchase						500,000 ²			500,000	
Private Utilities						150,000 ²			150,000	
Administrative Costs		150,000							150,000	
Amend. Plan Projects										
1 Hartzheim Drive Paving				504,000					504,000	
2 Vandenbroek Road (TID Limits)						2,317,000			2,317,000	
3 Pond at Vandenbroek Road						500,000			500,000	
4 Lift Station		600,000							600,000	
5 Bridge on Vandenbroek Road						685,000			685,000	
6 Randolph Road					1,000,000					
Total Projects		350,000	2,817,500	600,000	504,000	5,870,000	3,650,000	3,502,000	0 ² #REF!	

Notes:

¹ Project costs are estimates and are subject to modification

² Based on future development and the need for the projects.

SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

The information and exhibits contained within this Section demonstrate that the District, as proposed to be amended by the addition of territory, will remain economically feasible insofar as:

- The Village has available to it the means to secure the necessary financing required to accomplish the remaining projects contained within this Plan. A listing of “Available Financing Methods” follows.
- The Village expects to complete the remaining projects in one or multiple phases, and can adjust the timing of implementation as needed to coincide with the pace of private development. A discussion of the phasing and projected timeline for project completion is discussed under “Plan Implementation” within this Section. A table identifying the financing method for each phase and the time at which that financing is expected to be incurred is included.
- The development anticipated to occur as a result of the continued implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. Within this Section are tables identifying: 1) the development expected to occur, 2) an updated projection of tax increments to be collected resulting from that development and other economic growth within the District, and 3) an updated cash flow model demonstrating that the projected tax increment collections and all other revenues available to the District will be sufficient to pay all Project Costs.

Available Financing Methods

The following is a list of the types of obligations the Village may choose to utilize.

General Obligation (G.O.) Bonds or Notes

The Village may issue G.O. Bonds or Notes to finance the cost of projects included within this Plan. The Wisconsin State Constitution limits the principal amount of G.O. debt that the community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (TID IN). As of the date of this plan, the Village has a G.O. debt limit of \$38,578,455, of which \$14,787,119 is currently unused and could be made available to finance Project Costs.

Bonds Issued to Developers (“Pay as You Go” Financing)

The Village may issue a bond or other obligation to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds or other obligations are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are insufficient to make annual payments, or to repay the entire obligation over the life of the District, the Village’s obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds or other obligations issued to developers in this fashion are not general obligations of the Village and, therefore, do not count against the Village’s statutory borrowing capacity.

Tax Increment Revenue Bonds

The Village has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the Village, or as a form of lease revenue bond by its Community Development. Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the Village and therefore do not count against the Village's statutory borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the Village may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Utility Revenue Bonds

The Village can issue revenue bonds to be repaid from revenues of its various utility systems, including revenues paid by the Village that represent service of the system to the Village. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the Village must demonstrate to bond purchasers its ability to repay revenue debt with the assigned rates. To the extent the Village utilizes utility revenues other than tax increments to repay a portion of the bonds, the Village must reduce the total eligible Project Costs in an equal amount.

Special Assessment "B" Bonds

The Village has the ability to levy special assessments against benefited properties to pay part of the costs for street, curb, gutter, sewer, water, storm sewers and other infrastructure. In the event the Village determines that special assessments are appropriate, the Village can issue Special Assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the Village's statutory borrowing capacity. If special assessments are levied, the Village must reduce the total eligible Project Costs under this Plan in an amount equal to the total collected.

Plan Implementation

As stated in the original project plan, projects identified will provide the necessary anticipated governmental services and/or development incentives to the remaining district. The order in which expenditures are made should be adjusted in accordance with development and execution of developer agreements, if any. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

The order in which expenditures are made should be adjusted in accordance with development and execution of developer agreements. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

If financing as outlined in this Plan proves unworkable, the Village reserves the right to use alternate financing solutions for the projects as they are implemented.

Implementation and Financing Timeline

Village of Little Chute, Wisconsin				
Tax Increment District # 6				
Estimated Financing Plan				
	G.O. Bond 2018	G.O. Bond 2020	G.O. Bond 2027-2028	Totals
Projects				
Orig Plan Projects	2,817,500	4,870,000	3,502,000	7,687,500
Phase I	600,000			600,000
Phase II		1,504,000		1,504,000
Phase III			3,502,000	3,502,000
Phase IV				0
Phase V				0
Total Project Funds	<u>3,417,500</u>	<u>6,374,000</u>	<u>3,502,000</u>	<u>13,293,500</u>
Less: Funds Available				
Sewer Fund Balance	(600,000)			
Estimated Finance Related Expenses				
Municipal Advisor	24,000	30,441	14,736	
Bond Counsel	11,000	15,923	7,596	
Disclosure Counsel	6,600	9,554	4,557	
Rating Agency Fee	12,000	14,050	5,697	
Paying Agent	750	796	323	
Underwriter Discount	12.50	38,938	12.50	81,313
Debt Service Reserve			12.50	44,625
Capitalized Interest		114,876		
Total Financing Required	3,025,663	6,526,076	3,579,534	
Estimated Interest	1.00%	(10,383)	1.00%	(21,667)
Assumed spend down (months)	4	4	4	(11,894)
Rounding	99,720	591	2,360	
Net Issue Size	3,115,000	6,505,000	3,570,000	13,190,000
Notes:				

Development Assumptions

Village of Little Chute, Wisconsin

Tax Increment District # 6

Development Assumptions

Construction Year	Actual	Original Planned Dev. ¹	Residential Development ²	Commercial Development ³	Industrial Development ⁴	Annual Total	Construction Year
1 2018						0	2018 1
2 2019	33,000,000					33,000,000	2019 2
3 2020	5,832,600					5,832,600	2020 3
4 2021	1,414,000	4,000,000				5,414,000	2021 4
5 2022		5,000,000				5,000,000	2022 5
6 2023		6,000,000				6,000,000	2023 6
7 2024		7,000,000				7,000,000	2024 7
8 2025		7,000,000	8,191,850	6,553,480	3,000,000	24,745,330	2025 8
9 2026		6,000,000		4,183,545	3,000,000	13,183,545	2026 9
10 2027		4,000,000			3,000,000	7,000,000	2027 10
11 2028					3,000,000	3,000,000	2028 11
12 2029					2,745,330	2,745,330	2029 12
13 2030						0	2030 13
14 2031						0	2031 14
15 2032						0	2032 15
16 2033						0	2033 16
17 2034						0	2034 17
18 2035						0	2035 18
19 2036						0	2036 19
20 2037						0	2037 20
Totals	40,246,600	39,000,000	8,191,850	10,737,025	14,745,330	112,920,805	

Notes:

¹ The Original TID includes 150.662 acres of land of which approximatley 15% will be set-aside for public improvements and therefore 128.06 of developable land. Since creation 40.67 acres have been developed leaving 87.39 acres of developable land of original TID. Therefore a remaining development projection plan of \$39,000,000 over the life of the TID from original project. The amendment will add 86.23 total acres of which 5% is set aside for public improvements. This means the amended portion adds 81.92 acres of developable land.

² Approximately 20% of the added developable land or 16.38 acres will be residential development with an estimated per acre development value of 500k. Buildout over 0.82 years assuming 20 acres per year.

³ Approximatley 20% of the added developable land or 16.38 acres will be commerical/business mixed-use development with an estimated per acre development value of 450k. Buildout over 1.6 years assuming 10 acres per year.

⁴ Approximatley 60% of the added developable land or 49.15 acres will be industrial mixed-use development with an estimated per acre development value of 300k. Buildout over 4.9 years assuming 10 acres per year.

Increment Revenue Projections

Village of Little Chute, Wisconsin

Tax Increment District # 6

Tax Increment Projection Worksheet

Type of District District Creation Date Valuation Date Max Life (Years) Expenditure Period/Termination Revenue Periods/Final Year Extension Eligibility/Years Recipient District	Mixed Use		Base Value Appreciation Factor Base Tax Rate Rate Adjustment Factor Tax Exempt Discount Rate Taxable Discount Rate	812,600 0.00% \$21.88 3.00% 4.50%	Apply to Base Value
	July 18, 2018	Jan 1, 2018			
	20	15 7/18/2033			
	20	2039			
	Yes	3			
	No				

Construction Year	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt		
							Year	Year	NPV Calculation
1 2018	2019	0	0	2020	\$21.88	0	0	0	
2 2019	2020	33,000,000	33,000,000	2021	\$21.88	722,133	641,605	605,552	
3 2020	2021	5,832,600	38,832,600	2022	\$21.88	849,766	1,374,621	1,287,448	
4 2021	2022	5,414,000	44,246,600	2023	\$21.88	968,240	2,185,507	2,030,955	
5 2022	2023	5,000,000	49,246,600	2024	\$21.88	1,077,654	3,061,738	2,822,846	
6 2023	2024	6,000,000	55,246,600	2025	\$21.88	1,208,951	4,016,095	3,672,962	
7 2024	2025	7,000,000	62,246,600	2026	\$21.88	1,362,130	5,060,054	4,589,545	
8 2025	2026	24,745,330	86,991,930	2027	\$21.88	1,903,627	6,476,531	5,815,344	
9 2026	2027	13,183,545	100,175,475	2028	\$21.88	2,192,120	8,060,166	7,166,126	
10 2027	2028	7,000,000	107,175,475	2029	\$21.88	2,345,300	9,705,112	8,549,064	
11 2028	2029	3,000,000	110,175,475	2030	\$21.88	2,410,948	11,346,851	9,909,494	
12 2029	2030	2,745,330	112,920,805	2031	\$21.88	2,471,024	12,980,489	11,243,780	
13 2030	2031	0	112,920,805	2032	\$21.88	2,471,024	14,566,545	12,520,609	
14 2031	2032	0	112,920,805	2033	\$21.88	2,471,024	16,106,405	13,742,454	
15 2032	2033	0	112,920,805	2034	\$21.88	2,471,024	17,601,415	14,911,684	
16 2033	2034	0	112,920,805	2035	\$21.88	2,471,024	19,052,881	16,030,565	
17 2034	2035	0	112,920,805	2036	\$21.88	2,471,024	20,462,072	17,101,264	
18 2035	2036	0	112,920,805	2037	\$21.88	2,471,024	21,830,218	18,125,856	
19 2036	2037	0	112,920,805	2038	\$21.88	2,471,024	23,158,515	19,106,327	
20 2037	2038	0	112,920,805	2039	\$21.88	2,471,024	24,448,124	20,044,577	
Totals	112,920,805	0	Future Value of Increment	37,280,084					

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

Cash Flow

Village of Little Chute, Wisconsin

Tax Increment District # 6

Cash Flow Projection

Year	Projected Revenues					Expenditures									Balances			Year					
	Tax Increments	Interest Earnings/ (Cost)	Sewer Cash on Hand	CAP I	Other Revenue	Total Revenues	MRO - Nestle 5,820,730	G.O. Bond 3,115,000			G.O. Bond 6,505,000			G.O. Bond 3,570,000			Capital Improvements	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	
2018						0												0	0	0	0	2018	
2019						0												0	0	0	0	2019	
2020	0					0												0	0	0	0	2020	
2021	722,133		600,000	101,348		1,423,480	722,133	0	2.25%	101,348							600,000	0	1,423,480	0	0	3,115,000	2021
2022	849,766			101,348		951,114	849,766	0	2.25%	101,348							0	951,114	0	0	9,620,000	2022	
2023	968,240					968,240	849,766	0	2.25%	101,348	0	4.00%	368,617					25,000	1,344,730	(376,491)	(376,491)	9,620,000	2023
2024	1,077,654					1,077,654	849,766	0	2.40%	101,348	0	4.00%	260,200					25,500	1,236,814	(159,160)	(535,651)	9,620,000	2024
2025	1,208,951					1,208,951	849,766	0	2.50%	101,348	25,000	4.00%	259,700					26,010	1,261,824	(52,873)	(588,524)	9,595,000	2025
2026	1,362,130					1,362,130	849,766	100,000	2.60%	101,348	25,000	4.00%	258,700					26,530	1,361,344	786	(587,737)	9,470,000	2026
2027	1,903,627					1,903,627	849,766	125,000	2.70%	98,748	300,000	4.00%	252,200					27,061	1,652,775	250,853	(336,885)	9,045,000	2027
2028	2,192,120					2,192,120		125,000	2.80%	95,373	400,000	4.00%	238,200					27,602	886,175	1,305,946	969,061	8,520,000	2028
2029	2,345,300					2,345,300		140,000	2.90%	91,873	450,000	4.00%	221,200					28,154	931,227	1,414,073	2,383,135	11,520,000	2029
2030	2,410,948					2,410,948		200,000	2.95%	87,813	465,000	4.00%	202,900	275,000	4.25%	210,304		28,717	1,469,734	941,215	3,324,349	10,580,000	2030
2031	2,471,024					2,471,024		250,000	3.05%	81,913	480,000	4.00%	184,000	320,000	4.25%	134,088		29,291	1,479,291	991,732	4,316,082	9,530,000	2031
2032	2,471,024					2,471,024		250,000	3.15%	74,288	495,000	4.00%	164,500	330,000	4.25%	120,275		29,877	1,463,940	1,007,084	5,323,166	8,455,000	2032
2033	2,471,024					2,471,024		250,000	3.25%	66,413	510,000	4.00%	144,400	345,000	4.25%	105,931		30,475	1,452,219	1,018,805	6,341,971	7,350,000	2033
2034	2,471,024					2,471,024		250,000	3.35%	58,288	525,000	4.00%	123,700	355,000	4.25%	91,056		31,084	1,434,128	1,036,896	7,378,867	6,220,000	2034
2035	2,471,024					2,471,024		275,000	3.40%	49,913	540,000	4.00%	102,400	365,000	4.25%	75,756		31,706	1,439,775	1,031,249	8,410,116	5,040,000	2035
2036	2,471,024					2,471,024		275,000	3.45%	40,563	555,000	4.00%	80,500	380,000	4.25%	59,925		32,340	1,423,328	1,047,696	9,457,812	3,830,000	2036
2037	2,471,024					2,471,024		275,000	3.50%	31,075	570,000	4.00%	58,000	395,000	4.25%	43,456		32,987	1,405,518	1,065,506	10,523,318	2,590,000	2037
2038	2,471,024					2,471,024		300,000	3.55%	21,450	580,000	4.00%	35,000	405,000	4.25%	26,456		33,647	1,401,553	1,069,471	11,592,789	1,305,000	2038
2039	2,471,024					2,471,024		300,000	3.60%	10,800	585,000	4.00%	11,700	420,000	4.25%	8,925		34,320	1,370,745	1,100,279	12,693,068	0	2039
Total	37,280,084	0	600,000	202,695	0	38,082,779	5,820,730	3,115,000		1,416,590	6,505,000		2,965,917	3,590,000		876,173		600,000	500,302	25,389,711		Total	

Notes:

Projected TID Closure

SECTION 11: Annexed Property

Property (or *Properties*) within the Territory proposed to be included within the District by Amendment was (or *were*) annexed by the Village on or after January 1, 2004. To satisfy the requirements of Wisconsin Statutes Section 66.1105(4)(gm)1, the Village pledges to pay to the Town of Vandenbroek for each of the next five years an amount equal to the property taxes levied on the annexed property (or *properties*) by the Town at the time of annexation.

SECTION 12: Estimate of Additional Property to be Devoted to Retail Business

The Village estimates that approximately 20% of the territory within the District, as amended, will be devoted to retail business at the end of the District's maximum expenditure period. This finding is made to fulfill the reporting requirement as contained in Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.

SECTION 13: Proposed Zoning Ordinance Changes

The Village anticipates that a portion of the Territory to be incorporated into the District by Amendment will be rezoned prior to development.

SECTION 14: Proposed Changes in Master Plan, Map, Building Codes and Village of Little Chute Ordinances

It is expected that this Plan will be complementary to the Village's Master Plan. There are no proposed changes to the Master Plan, map, building codes or other Village ordinances for the implementation of this Plan.

SECTION 15: Relocation

It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the Village will follow applicable Wisconsin Statutes Section chapter 32.

SECTION 16: Orderly Development Redevelopment of the Village of Little Chute

This amendment contributes to the orderly development redevelopment of the Village by providing the opportunity for continued growth in tax base, job and housing opportunities and general economic activity.

SECTION 17: List of Estimated Non-Project Costs

Non-Project Costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds.

The Village does not expect to incur any non-project costs in the implementation of this Project Plan.

SECTION 18:

Opinion of Attorney for the Village of Little Chute Advising Whether the Plan is Complete and Complies with Wisconsin Statutes 66.1105

June 26, 2018

SAMPLE

Michael Vanden Berg, Village President
Village of Little Chute
108 W. Main Street
Little Chute, Wisconsin 54140

RE: Village of Little Chute, Wisconsin Tax Incremental District No. 6 Amendment

Dear Village President:

As Village Attorney for the Village of Little Chute, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Section 66.1105 of the Wisconsin Statutes. This opinion is provided pursuant to Wisconsin Statutes Section 66.1105(4)(f).

Sincerely,

Attorney Charles D. Koehler
Village of Little Chute

Exhibit A:

**Calculation of the Share of Projected Tax Increments
Estimated to be Paid by the Owners of Property in the
Overlying Taxing Jurisdictions**

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.

Statement of Taxes Data Year:		2016	Percentage
County		3,250,571	27.78%
Municipality		6,048,287	51.68%
School District of Appleton Area			0.00%
School District of Kaukauna Area		1,648,686	14.09%
School District of Little Chute Area			0.00%
Technical College		755,165	6.45%
Total		11,702,709	

Revenue Year	County	Municipality	School District of Appleton Area	School District of Kaukauna Area	School District of Little Chute Area	Technical College	Total	Revenue Year
2020	0	0	0	0	0	0	0	2020
2021	200,581	373,218	0	101,735	0	46,599	722,133	2021
2022	236,033	439,183	0	119,716	0	54,835	849,766	2022
2023	268,940	500,413	0	136,406	0	62,480	968,240	2023
2024	299,332	556,962	0	151,821	0	69,540	1,077,654	2024
2025	335,801	624,819	0	170,318	0	78,012	1,208,951	2025
2026	378,348	703,987	0	191,898	0	87,897	1,362,130	2026
2027	528,756	983,848	0	268,184	0	122,839	1,903,627	2027
2028	608,888	1,132,949	0	308,827	0	141,456	2,192,120	2028
2029	651,436	1,212,117	0	330,408	0	151,340	2,345,300	2029
2030	669,670	1,246,045	0	339,656	0	155,576	2,410,948	2030
2031	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2031
2032	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2032
2033	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2033
2034	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2034
2035	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2035
2036	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2036
2037	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2037
2038	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2038
2039	686,357	1,277,094	0	348,120	0	159,453	2,471,024	2039
	10,355,001	19,267,389	0	5,252,045	0	2,405,649	37,280,084	

Notes:

The projection shown above is provided to meet the requirements of Wisconsin Statute 66.1105(4)(i)4.

July 13, 2018

Project Plan for the Creation of Tax Incremental District No. 7



Organizational Joint Review Board Meeting Held:	June 18, 2018
Public Hearing Held:	June 18, 2018
Consideration for Approval by Plan Commission:	June 18, 2018
Consideration for Adoption by Village Board:	Scheduled for: July 18, 2018
Consideration for Approval by the Joint Review Board:	Scheduled for: July 31, 2018

Tax Incremental District No. 7 Creation Project Plan

Village of Little Chute Officials

Village Board

Michael Vanden Berg	Village President
John Elrick	Village Trustee
Jim Hietpas	Village Trustee
David Peterson	Village Trustee
Bill Peerenboom	Village Trustee
Larry Van Lankvelt	Village Trustee
Skip Smith	Village Trustee

Village Staff

Laurie Decker	Village Clerk
James Fenlon	Village Administrator
Teri Matheny	Village Finance Director
Charles D. Koehler	Village Attorney
James E. Moes	Community Development Director

Plan Commission

Brian Huiting	Michael Vanden Berg
Richard Schevers	Todd Verboomen
Bill Van Berkel	Larry Van Lankvelt

Joint Review Board

Michael Vanden Berg	Village Representative
Yvette Mueller	Outagamie County
Amy Van Straten	Fox Valley Technical College District
Robert Schafer	Kaukauna Area School District
Donald De Groot	Public Member



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SECTION 1: Executive Summary

Description of District

Type of District, Size and Location

Tax Incremental District (“TID”) No. 7 (the “TID” or “District”) is proposed to be created by the Village of Little Chute (“Village”) as a mixed-use district. A map of the proposed District boundaries is in Section 3 of this plan.

Estimated Total Project Expenditures.

The Village anticipates making total project expenditures of approximately \$25M not including issuance and interest expenses to undertake the projects listed in this Project Plan. The Village anticipates completing the projects in multiple phases. The Expenditure Period of this District is 15 years from the date of adoption of the authorizing Resolution of the Village Board (the “Creation Resolution”). The projects to be undertaken pursuant to this Project Plan are expected to be financed with G.O. Bonds issued by the Village, however, the Village may use other alternative financing methods which may provide overall lower costs of financing, preserve debt capacity, mitigate risk to the Village, or provide other advantages as determined by the Village Board. A discussion and listing of other possible financing mechanisms, as well as a summary of total project financing, is located in Section 10 of this plan.

Economic Development

As a result of the creation of this District, the Village projects that additional land and improvements value of approximately \$119M will be created as a result of new development and appreciation in the value of existing properties. This additional value will be a result of the improvements made and projects undertaken within the District. A table detailing assumptions as to the timing of new development and associated values is in Section 10 of this Plan. In addition, creation of the District is expected to result in other economic benefits as detailed in the Summary of Findings hereafter.

Expected Termination of District

Based on the Economic Feasibility Study located in Section 10 of this plan, this District would be expected to generate sufficient tax increments to recover all project costs by the year 2035; 4-years earlier than the 20-year maximum life of this District.

Summary of Findings

As required by Wisconsin Statutes Section 66.1105, and as documented in this Project Plan and the exhibits contained and referenced herein, the following findings are made:

1. **That “but for” the creation of this District, the development projected to occur as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the Village.** In making this determination, the Village has considered the following information:
 - In order to make the areas included within the District suitable for development, the Village will need to make a substantial investment to pay for the costs of: property, right-of-way and easement acquisition, site preparation, installation of utilities; storm water improvements; installation of

streets and related streetscape items; development incentive payments, and other associated costs. Due to the extensive initial investment in public infrastructure that is required in order to allow development to occur, the Village has determined that development of the area will not occur solely as a result of private investment. Accordingly, the Village finds that absent the use of TIF, development of the area is unlikely to occur.

2. The economic benefits of the Tax Incremental District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements. In making this determination, the Village has considered the following information:

- As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected are more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.
- The development expected to occur within the District would create job opportunities, residential units, providing housing opportunities for workers and general economic activity benefitting the entire community.

3. The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.

- If approved, the District's creation would become effective for valuation purposes as of January 1, 2018. As of this date, the values of all existing development would be frozen and the property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on any additional value established within the District due to new construction, renovation or appreciation of property values occurring after January 1, 2018 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.

- Since the development expected to occur is unlikely to take place or in the same manner without the use of TIF (see Finding #1) and since the District will generate economic benefits that are more than sufficient to compensate for the cost of the improvements (see Finding #2), the Village reasonably concludes that the overall benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the "but for" test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the District is not created. As required by Section 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been made and can be found in Appendix A of this plan.

4. Not less than 50% by area of the real property within the District is suitable for a combination of industrial, commercial and residential uses, defined as "mixed-use development" within the meaning of Wisconsin Statutes Section 66.1105(2)(cm). Lands proposed for newly platted residential development comprise 30% (and in no event, will exceed 35%) by area of the real property within the District. Any project costs related to newly platted residential development are eligible expenditures based on the finding that the development has a residential housing density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.

5. Based upon the findings, as stated above, the District is declared to be a mixed-use District based on the identification and classification of the property included within the District.

6. The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
7. The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
8. The equalized value of taxable property of the District, plus the value increment of all existing tax incremental districts within the Village, does not exceed 12% of the total equalized value of taxable property within the Village.
9. The Village estimates that approximately 20% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.
10. The Project Plan for the District in the Village is feasible, and is in conformity with the master plan of the Village.

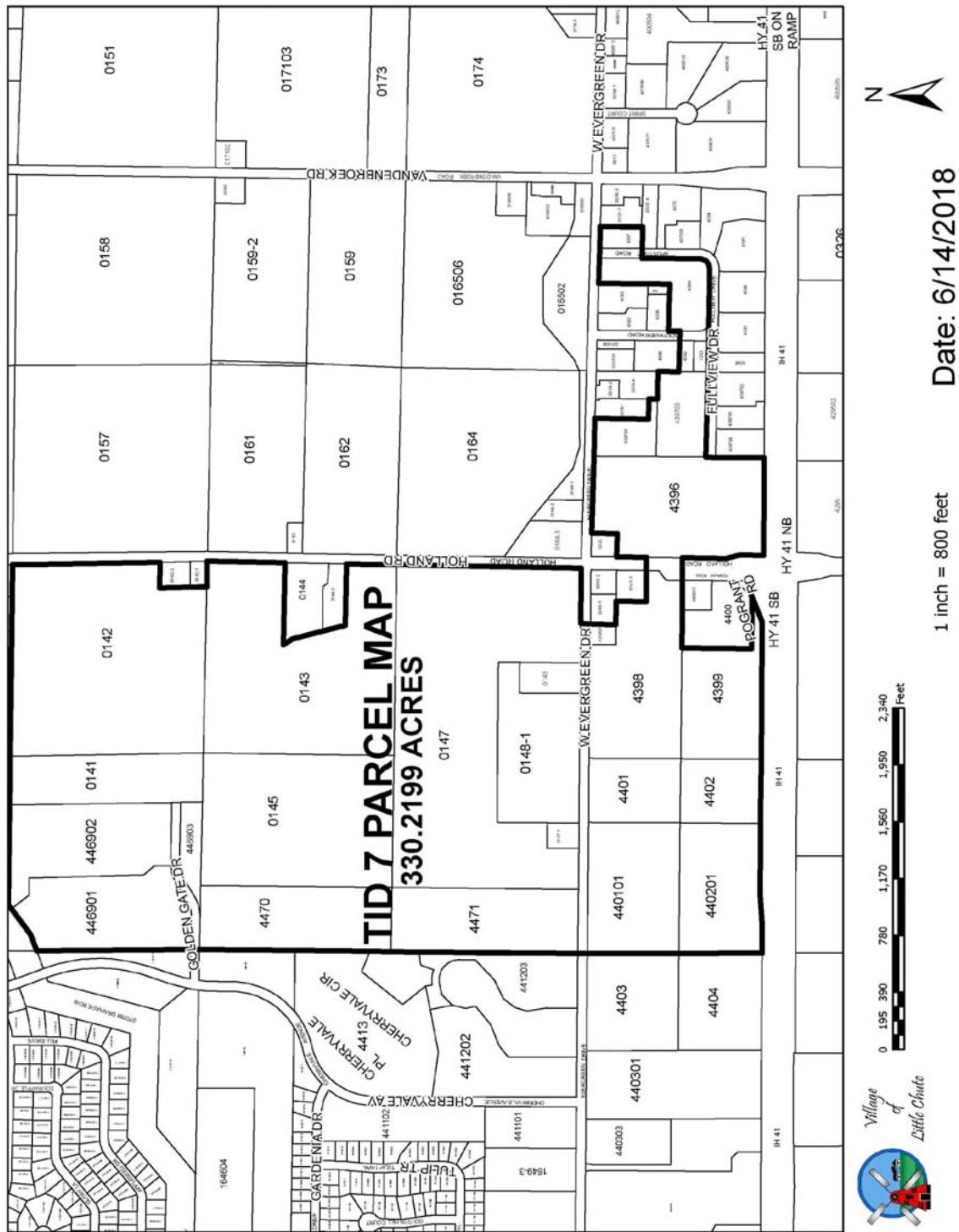
SECTION 2: Type and General Description of District

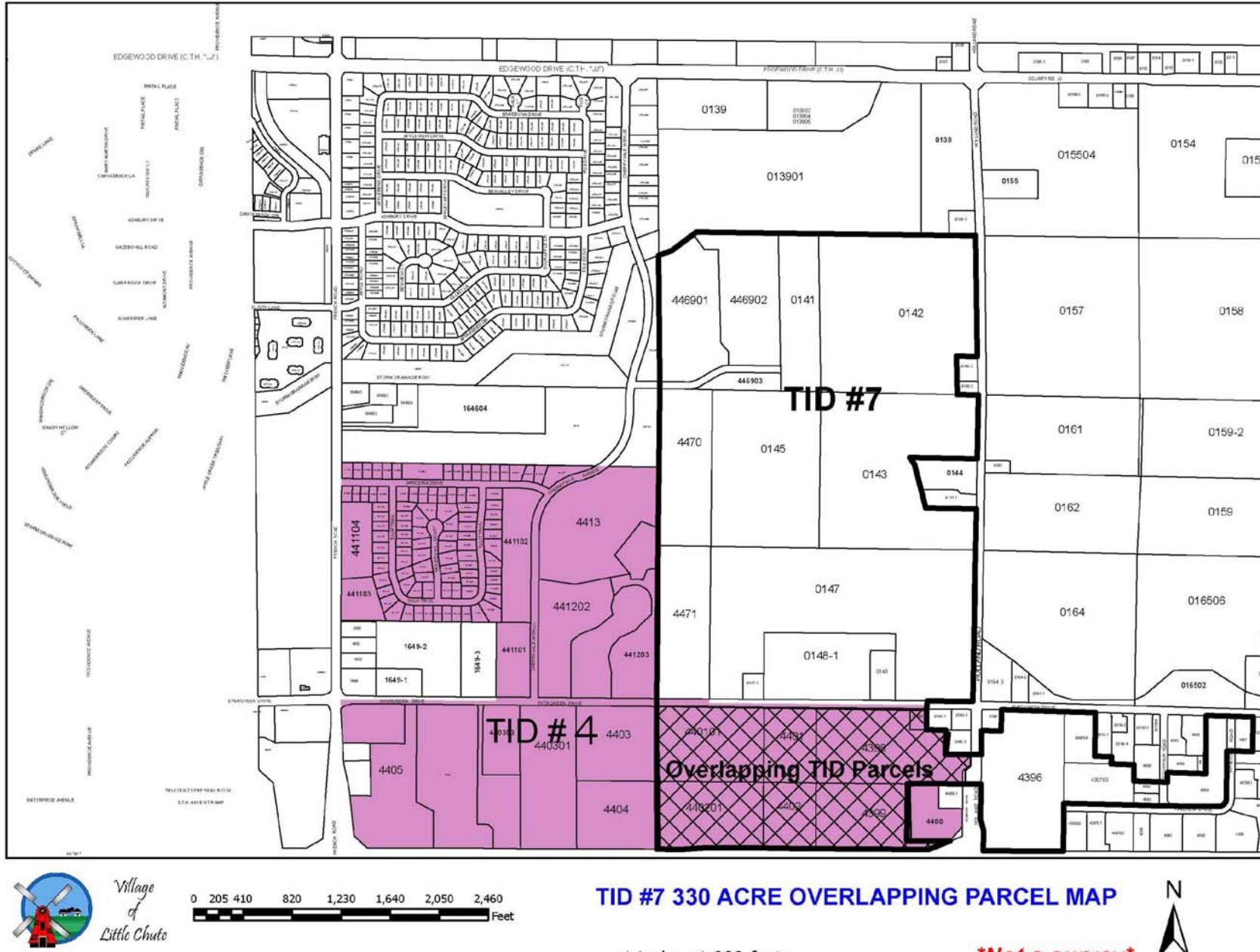
The District is being created by the Village under the authority provided by Wisconsin Statutes Section 66.1105. The District is created as a “Mixed Use District” based upon a finding that at least 50%, by area, of the real property within the District is suitable for a combination of industrial, commercial and residential uses as defined within the meaning of Wisconsin Statutes Section 66.1105(2)(cm) (See Section 5 of this plan for a breakdown of District parcels by class and calculation of compliance with the 50% test). Lands proposed for newly platted residential development comprise 30% of the area of the District. To the extent that project costs will be incurred by the Village for newly platted residential development, the residential development will have a density of at least 3 units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.

A map depicting the boundaries of the District is found in Section 3 of this Plan. A map depicting the proposed uses of the District is found in Section 8 of this plan. The Village intends that TIF will be used to assure that a combination of private industrial, commercial and development occurs within the District consistent with the Village’s development objectives. This will be accomplished by installing public improvements and making necessary related expenditures to induce and promote development within the District. The goal is to increase the tax base and to provide for and preserve employment opportunities within the Village. The project costs included in the Plan relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.

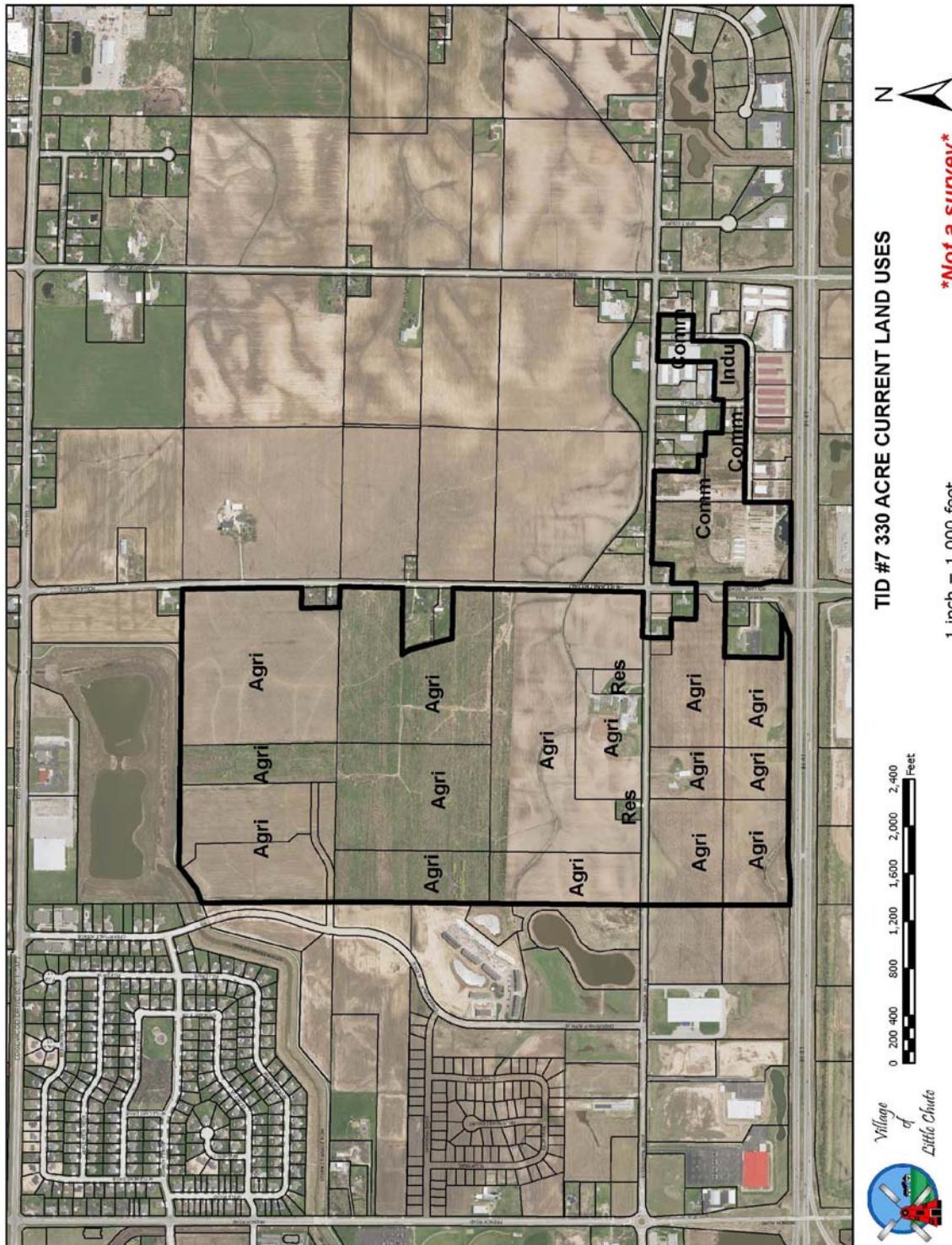
Based upon the findings, as stated within this Plan, the District is declared to be a mixed-use District based on the identification and classification of the property included within the district.

SECTION 3: Preliminary Maps of Proposed District Boundary





SECTION 4: Map Showing Existing Uses and Conditions



SECTION 5: Preliminary Parcel List and Analysis

Parcel #	Owner	Address	classification	acres	land value	improvement value	total 2017 assessed
260438700	ALWAYS IN MOTION TRUCKING LLC	3112 APOSTOLIC RD	commercial	1.11	\$41,900	\$94,300	\$136,200
260438400	W&D KRUEGER FAMILY LTD PARTSHP	3101 APOSTOLIC RD	commercial	5.16	\$158,500	\$649,300	\$807,800
260439500	DERCKS, GEORGE	2941 SOUTHVIEW RD	commercial	0.49	\$20,800	\$5,300	\$26,100
260439200	SANDERFOOT, ROBERT G	3005 SOUTHVIEW RD	commercial	0.49	\$20,800	\$39,100	\$59,900
260439703	BIG DS DEVELOPMENT, LLC	1220 FULLVIEW DR	commercial	4.55	\$141,300	\$0	\$141,300
260439600	BAETEN, DALET	1401 W EVERGREEN DR	commercial	18.62	\$270,000	\$31,000	\$301,000
200031903	BAETEN, DALET	EVERGREEN DR	commercial	2.53	\$12,200	\$6,500	\$18,700
260439800	THE GRIFFIN COMPANY OF LC INC	EVERGREEN DR	agricultural	15.84	\$2,800	0	\$2,800
260439900	THE GRIFFIN COMPANY OF LC INC	POGRANT	agricultural	10.21	\$15,500	\$100	\$15,600
260439801	VOSTERS, KENNETH	EVERGREEN DR	agricultural	0.67	\$100	\$0	\$100
260440200	PBJ HOLDINGS LLC	EVERGREEN DR	agricultural	5.17	\$900	\$0	\$900
260440100	PBJ HOLDINGS LLC	EVERGREEN DR	agricultural	6.1	\$20,800	\$27,800	\$48,600
260440201	THE GRIFFIN COMPANY OF LC INC	EVERGREEN DR	agricultural	11.39	\$1,900	\$0	\$1,900
260440101	THE GRIFFIN COMPANY OF LC INC	EVERGREEN DR	agricultural	13.9	\$2,500	\$0	\$2,500
200014700	VANGROLL FAM IRREV TRST 6-22-17	EVERGREEN DR	agricultural	49.1	\$9,000	\$0	\$9,000
200014801	VANGROLL BROS INC	W2964 EVERGREEN DR	agricultural	12.17	\$11,900	\$127,700	\$139,600
200014800	VANGROLL FAMILY IRREV TRST	W2964 EVERGREEN DR	residential	2	\$35,000	\$138,000	\$173,000
200014701	COTTER, LORIA	W3040 EV. EVERGREEN DR	residential	1	\$25,000	\$122,500	\$147,500
260447100	VANGROLL FAM IRREV TRST 6-22-17	EVERGREEN DR	agricultural	13.26	\$2,200	\$0	\$2,200
260447000	VANGROLL FAM IRREV TRST 6-22-17	EVERGREEN DR	agricultural	13.33	\$2,200	\$0	\$2,200
200014500	VANGROLL FAM IRREV TRST 6-22-17	EVERGREEN DR	agricultural	26.67	\$5,100	\$0	\$5,100
200014300	VANGROLL FAM IRREV TRST 6-22-17	EVERGREEN DR	agricultural	35	\$6,600	\$0	\$6,600
260446900	BRIDGEWATER TRAILS LLC	GOLDEN GATE DRIVE	agricultural	29.62	\$5,300	\$0	\$5,300
200014100	VANGROLL FAM IRREV TRST 6-22-17	GOLDEN GATE DRIVE	agricultural	10	\$1,900	\$0	\$1,900
200014200	VOSTERS, GARRY R	HOLLAND ROAD	agricultural	38.45	\$7,300	\$0	\$7,300
				326.83	\$821,500	\$1,241,600	\$2,063,100

SECTION 6: Equalized Value Test

The following calculations demonstrate that the Village is in compliance with Wisconsin Statutes Section.66.1105(4)(gm)4.c., which requires that the equalized value of the taxable property in the proposed District, plus the value increment of all existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the Village.

The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the proposed District, totals \$58,203,200. This value is less than the maximum of \$92,588,292 in equalized value that is permitted for the Village of Little Chute. The Village is therefore in compliance with the statutory equalized valuation test and may proceed with creation of this District.

Village of Little Chute, Wisconsin	
Tax Increment District # 7	
Valuation Test Compliance Calculation	
District Creation Date	7/18/2018
	Valuation Data
	Currently Available
	2017
Total EV (TID In)	771,569,100
12% Test	92,588,292
Increment of Existing TIDs	
TID #4	38,163,300
TID #5	16,954,500
TID #6	1,022,300
Total Existing Increment	56,140,100
Projected Base of New or Amended District	2,063,100
Total Value Subject to 12% Test	58,203,200
Compliance	PASS

SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

The following is a list of public works and other TIF-eligible projects that the Village expects to implement in conjunction with this District. Any costs necessary or convenient to the creation of the District or directly or indirectly related to the public works and other projects are considered "Project Costs" and eligible to be paid with tax increment revenues of the District.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development

In order to promote and facilitate development the Village may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred in order to make the property suitable for development and/or redevelopment. Any revenue received by the Village from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the Village to acquire property and make it suitable for development and/or redevelopment exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as defined in Wisconsin Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Acquisition of Rights-of-Way

The Village may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The Village may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire easement rights are eligible Project Costs.

Site Preparation Activities

Environmental Audits and Remediation

There have been no known environmental studies performed within the proposed District. If, however, it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the Village related to environmental audits, testing, and remediation's are eligible Project Costs.

Site Grading

Land within the District may require grading to make it suitable for development and/or redevelopment, to provide access, and to control stormwater runoff. The Village may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the Village for site grading are eligible Project Costs.

Utilities

Sanitary Sewer System Improvements

There are inadequate sanitary sewer facilities serving areas of the District. To allow development to occur, the Village may need to construct, alter, rebuild or expand sanitary sewer infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: collection mains; manholes and cleanouts; service laterals; force mains; interceptor sewers; pumping stations; lift stations; and all related appurtenances. To the extent sanitary sewer projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand sanitary sewer infrastructure located outside of the District. That portion of the costs of sanitary sewer system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs. The improvements to the wastewater treatment facilities, although not within the ½ mile radius, is an eligible project cost under Section 66.1105(2)(f)1 k.

Water System Improvements

There are inadequate water distribution facilities serving areas of the District. To allow development to occur, the Village may need to construct, alter, rebuild or expand water system infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: distribution mains; manholes and valves; hydrants; service laterals; pumping stations; wells; storage tanks and all related appurtenances. To the extent water system projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand water system infrastructure located outside of the District. That portion of the costs of water system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Stormwater Management System Improvements

Development within the District will cause stormwater runoff and pollution. To manage this stormwater runoff, the Village may need to construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers,

installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the Village to undertake this work are eligible Project Costs.

Gas Service

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the Village to undertake this work are eligible Project Costs.

Communications Infrastructure

In order to create sites suitable for development, the Village may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the Village to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

There are inadequate street improvements serving areas of the District. To allow development to occur, the Village may need to construct and/or reconstruct streets, highways, alleys, access drives and parking areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

In order to attract development consistent with the objectives of this Plan, the Village may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include, but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the Village are eligible Project Costs.

Miscellaneous

Cash Grants (Development Incentives)

The Village may enter into agreements with property owners, lessees, or developers of land located within the District for the purpose of sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover project costs. No cash grants will be provided until the Village executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the Village are eligible Project Costs.

Property Tax Payments to Town

Property tax payments due to the Town under Wisconsin Statutes Section 66.1105(4)(gm)1. as a result of the inclusion of lands annexed after January 1, 2004 within the boundaries of the District are an eligible Project Cost.

Projects Outside the Tax Increment District

Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n, the Village may undertake projects within

territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the Village's corporate boundaries and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs, and may include any project cost that would otherwise be eligible if undertaken within the District. The Village intends to make the following project cost expenditures outside the District:

1. Storm water Improvements
2. Road Improvements
3. Intermodal Trail
4. Sewer & Water Improvements

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include, but are not limited to: architectural; environmental; planning; engineering; legal, audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

Administrative Costs

The Village may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by Village employees in connection with the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

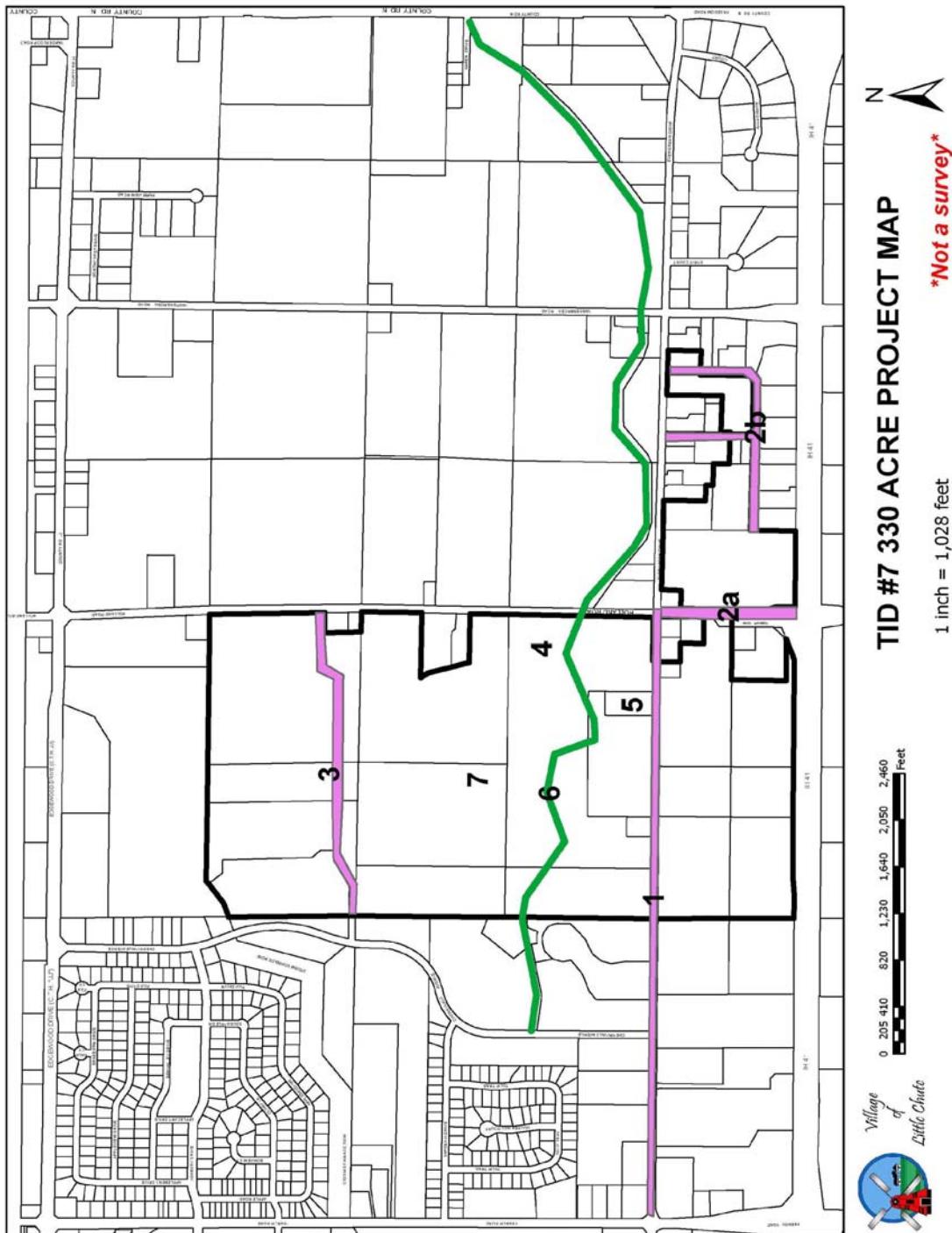
With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating Village ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs.

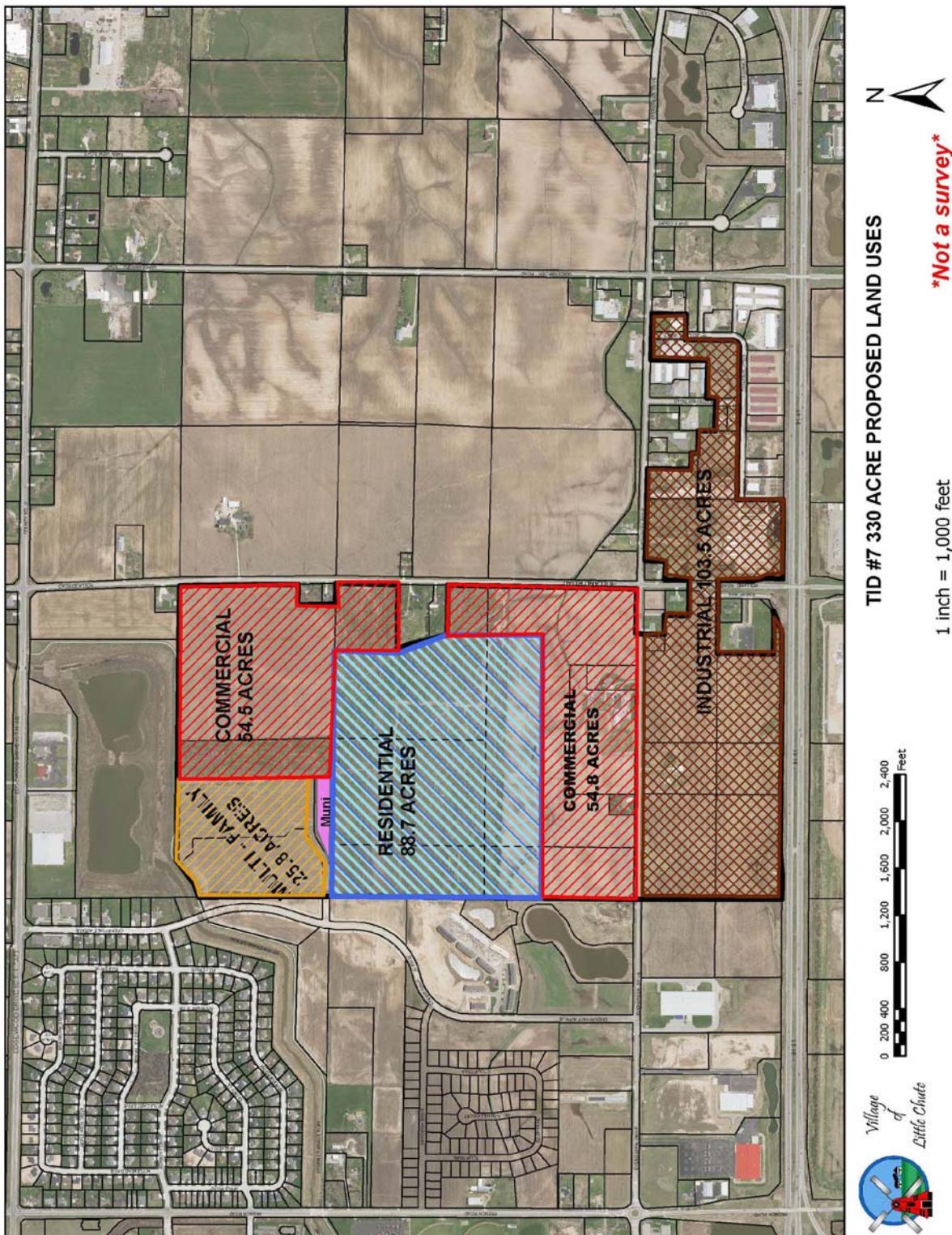
In the event any of the public works project expenditures are not reimbursable out of the special TIF fund under Wisconsin Statutes Section 66.1105, in the written opinion of counsel retained by the Village for such purpose or a court of record so rules in a final order, then such project or projects shall be deleted herefrom and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this Project Plan.

The Village reserves the right to implement only those projects that remain viable as the Plan period proceeds.

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred, by the Village and as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges. To the extent the costs benefit the municipality outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning is completed. Prorations of costs in the Plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments.

SECTION 8: Maps Showing Proposed Improvements and Uses





SECTION 9: Detailed List of Project Costs

All costs are based on 2018 prices and are preliminary estimates. The Village reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2018 and the time of construction. The Village also reserves the right to increase certain project costs to the extent others are reduced or not implemented without amending the Plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

This Plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on best information available. The Village retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the Village Board, without amending the Plan.

Proposed TIF Project Cost Estimates

Project ID	Project Name/Type	Phase I 2019	Phase II 2023-2024	Phase III 2025-2026	Phase IV 2027-2029	Phase V 2030	Phase VI 2032	Total (Note 1)
1	Evergreen (French to Holland)	2,500,000						2,500,000
2	Holland - South of Evergreen, Apostolic, Fullview and Southview			1,500,000				1,500,000
3	Golden Gate Drive Ext. to Holland			2,500,000				2,500,000
4	Storm Water Ponds							2,500,000
5	Water Tower				3,000,000			3,000,000
6	Intermodel Trail					230,000		230,000
7	Internal Roads and Related utilities (1.5 miles)		1,812,500	1,812,500	2,718,750	906,250		7,250,000
8	Development Incentives		1,000,000 ²	5,000,000				
Total Projects		2,500,000	5,312,500	6,812,500	6,718,750	2,136,250	1,000,000	24,480,000

Notes:

¹ Project costs are estimates and are subject to modification

² Based on future development and the need for the projects.

SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

The information and exhibits contained within this Section demonstrate that the proposed District is economically feasible insofar as:

- The Village has available to it the means to secure the necessary financing required to accomplish the projects contained within this Plan. A listing of “Available Financing Methods” follows.
- The Village expects to complete the projects in one or multiple phases, and can adjust the timing of implementation as needed to coincide with the pace of private development. A discussion of the phasing and projected timeline for project completion is discussed under “Plan Implementation” within this Section. A table identifying the financing method for each phase and the time at which that financing is expected to be incurred is included.
- The development anticipated to occur as a result of the implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. Within this Section are tables identifying: 1) the development expected to occur, 2) a projection of tax increments to be collected resulting from that development and other economic growth within the District, and 3) a cash flow model demonstrating that the projected tax increment collections and all other revenues available to the District will be sufficient to pay all Project Costs.

Available Financing Methods

The following is a list of the types of obligations the Village may choose to utilize.

General Obligation (G.O.) Bonds or Notes

The Village may issue G.O. Bonds or Notes to finance the cost of projects included within this Plan. The Wisconsin State Constitution limits the principal amount of G.O. debt that the community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (TID IN). As of the date of this plan, the Village has a G.O. debt limit of \$38,578,455, of which \$14,787,119 is currently unused and could be made available to finance Project Costs.

Bonds Issued to Developers (“Pay as You Go” Financing)

The Village may issue a bond or other obligation to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds or other obligations are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are insufficient to make annual payments, or to repay the entire obligation over the life of the District, the Village’s obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds or other obligations issued to developers in this fashion are not general obligations of the Village and, therefore, do not count against the Village’s statutory borrowing capacity.

Tax Increment Revenue Bonds

The Village has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the Village, or as a form of lease revenue bond by a Community Development Authority (CDA) or by a Redevelopment Authority (RDA). Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the Village and therefore do not count against the Village's statutory borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the Village may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Utility Revenue Bonds

The Village can issue revenue bonds to be repaid from revenues of its various systems, including revenues paid by the Village that represent service of the system to the Village. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the Village must demonstrate to bond purchasers its ability to repay revenue debt with the assigned rates. To the extent the Village utilizes utility revenues other than tax increments to repay a portion of the bonds, the Village must reduce the total eligible Project Costs in an equal amount.

Special Assessment "B" Bonds

The Village has the ability to levy special assessments against benefited properties to pay part of the costs for street, curb, gutter, sewer, water, storm sewers and other infrastructure. In the event the Village determines that special assessments are appropriate, the Village can issue Special Assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the Village's statutory borrowing capacity. If special assessments are levied, the Village must reduce the total eligible Project Costs under this Plan in an amount equal to the total collected.

Plan Implementation

Projects identified will provide the necessary anticipated governmental services to the area. A reasonable and orderly sequence is outlined on the following page. However, public debt and expenditures should be made at the pace private development occurs to assure increment is sufficient to cover expenses.

It is anticipated developer agreements between the Village and property owners will be in place prior to major public expenditures. These agreements can provide for development guarantees or a payment in lieu of development. To further assure contract enforcement, these agreements might include levying of special assessments against benefited properties.

The order in which public improvements are made should be adjusted in accordance with development and execution of developer agreements. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

If financing as outlined in this Plan proves unworkable, the Village reserves the right to use alternate financing solutions for the projects as they are implemented.

Implementation and Financing Timeline

Village of Little Chute, Wisconsin Tax Increment District # 7 Estimated Financing Plan

	G.O. Bond 2019	G.O. Bond 2023	G.O. Bond 2025	G.O. Bond 2027	G.O. Bond 2030	Totals
Projects						
Phase I	2,500,000					2,500,000
Phase II		4,312,500				4,312,500
Phase III			5,812,500			5,812,500
Phase IV				5,718,750		5,718,750
Phase V					1,136,250	1,136,250
Total Project Funds	<u>2,500,000</u>	<u>4,312,500</u>	<u>5,812,500</u>	<u>5,718,750</u>	<u>1,136,250</u>	<u>19,480,000</u>
Estimated Finance Related Expenses						
Municipal Advisor	21,400	25,059	30,257	24,064	15,900	
Bond Counsel	12,500	13,921	15,778	12,404	10,000	
Disclosure Counsel	7,500	8,353	9,467	7,443	6,000	
Rating Agency Fee	12,000	14,402	13,922	9,303	12,000	
Paying Agent	850	816	789	527	850	
Underwriter Discount	12.50	32,250	55,250	74,250	12.50	72,875
Capitalized Interest						14,938
Total Financing Required	2,586,500	4,430,301	5,956,963	5,845,366	1,195,938	
Estimated Interest	1.00%	(8,600)	1.00%	(14,114)	1.00%	(19,423)
Assumed spend down (months)	4	4	4	4	4	(3,983)
Rounding	2,100	3,813	3,219	4,057	3,046	
Net Issue Size	2,580,000	4,420,000	5,940,000	5,830,000	1,195,000	21,325,000
Notes:						

Development Assumptions

Village of Little Chute, Wisconsin

Tax Increment District # 7

Development Assumptions

Construction Year	Commercial Development ¹	Industrial Development ²	Residential Development ³	Annual Total	Construction Year
1 2018				0	2018 1
2 2019	4,000,000	3,000,000		7,000,000	2019 2
3 2020	4,000,000	3,000,000	7,500,000	14,500,000	2020 3
4 2021	4,000,000	3,000,000	7,500,000	14,500,000	2021 4
5 2022	4,000,000	3,000,000	7,500,000	14,500,000	2022 5
6 2023	4,000,000	3,000,000	7,500,000	14,500,000	2023 6
7 2024	4,000,000	3,000,000	7,500,000	14,500,000	2024 7
8 2025	4,000,000	3,000,000	7,500,000	14,500,000	2025 8
9 2026	4,000,000	3,000,000	6,525,000	13,525,000	2026 9
10 2027	4,000,000	3,000,000		7,000,000	2027 10
11 2028	3,348,000	945,000		4,293,000	2028 11
12 2029				0	2029 12
13 2030				0	2030 13
14 2031				0	2031 14
15 2032				0	2032 15
16 2033				0	2033 16
17 2034				0	2034 17
18 2035				0	2035 18
19 2036				0	2036 19
20 2037				0	2037 20
Totals	<u>39,348,000</u>	<u>27,945,000</u>	<u>51,525,000</u>	<u>118,818,000</u>	

Notes:

The TID includes 330 acres of land of which approximately 10% will be set-aside for public improvements. Which leaves 270 acres of developable land.

¹Approximatley 40% of the developable land or 108 acres will be commercial/business mixed-use development with an estimated per acre development value of \$400K. Buildout over 10.8 years assuming 10 acres per year.

²Approximatley 30% of the developable land or 81 acres will be industrial development with an estimated per acre development value of \$300K. Buildout over 8.1 years assuming 10 acres per year.

³Approximatley 30% of the developable land or 81 acres will be residential development with an estimated per acre development value of \$500K. Buildout over 5.4 years assuming 15 acres per year.

Increment Revenue Projections

Village of Little Chute, Wisconsin

Tax Increment District # 7

Tax Increment Projection Worksheet

Tax Increment Projection Worksheet									
Type of District		Mixed Use		Base Value		Appreciation Factor		Tax Exempt NPV	
District Creation Date		July 18, 2018		2,063,100		0.00%		0	
Valuation Date		Jan 1, 2018		\$21.88		128,451		136,098	
Max Life (Years)		20				505,988		541,939	
Expenditure Period/Termination		7/18/2033				1,110,922		1,201,693	
Revenue Period/Final Year		2039				1,922,967		2,100,225	
Extension Eligibility/Years		3							
Recipient District		No							
Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt NPV Calculation	Taxable NPV Calculation
1 2018	0	2019	0	0	2020	\$21.88	0	0	0
2 2019	7,000,000	2020	0	7,000,000	2021	\$21.88	153,180	136,098	128,451
3 2020	14,500,000	2021	0	21,500,000	2022	\$21.88	470,480	541,939	505,988
4 2021	14,500,000	2022	0	36,000,000	2023	\$21.88	787,781	1,201,693	1,110,922
5 2022	14,500,000	2023	0	50,500,000	2024	\$21.88	1,105,082	2,100,225	1,922,967
6 2023	14,500,000	2024	0	65,000,000	2025	\$21.88	1,422,382	3,223,067	2,923,165
7 2024	14,500,000	2025	0	79,500,000	2026	\$21.88	1,739,683	4,556,389	4,093,805
8 2025	14,500,000	2026	0	94,000,000	2027	\$21.88	2,056,984	6,086,978	5,418,354
9 2026	13,525,000	2027	0	107,525,000	2028	\$21.88	2,352,949	7,786,798	6,868,238
10 2027	7,000,000	2028	0	114,525,000	2029	\$21.88	2,506,128	9,544,546	8,346,011
11 2028	4,293,000	2029	0	118,818,000	2030	\$21.88	2,600,071	11,315,068	9,813,158
12 2029	0	2030	0	118,818,000	2031	\$21.88	2,600,071	13,034,021	11,217,126
13 2030	0	2031	0	118,818,000	2032	\$21.88	2,600,071	14,702,908	12,560,635
14 2031	0	2032	0	118,818,000	2033	\$21.88	2,600,071	16,323,186	13,846,291
15 2032	0	2033	0	118,818,000	2034	\$21.88	2,600,071	17,896,272	15,076,583
16 2033	0	2034	0	118,818,000	2035	\$21.88	2,600,071	19,423,540	16,253,896
17 2034	0	2035	0	118,818,000	2036	\$21.88	2,600,071	20,906,324	17,380,512
18 2035	0	2036	0	118,818,000	2037	\$21.88	2,600,071	22,345,920	18,458,613
19 2036	0	2037	0	118,818,000	2038	\$21.88	2,600,071	23,743,387	19,490,288
20 2037	0	2038	0	118,818,000	2039	\$21.88	2,600,071	25,100,544	20,477,557
Totals		118,818,000		0		Future Value of Increment		38,595,359	

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

Cash Flow

Village of Little Chute, Wisconsin

Tax Increment District # 7

Cash Flow Projection

Year	Projected Revenues			Expenditures												Balances		
	Tax Increments	Interest Earnings/ (Cost)	Total Revenues	G.O. Bond 2,580,000 Dated Date: 07/01/19 Principal Est. Rate Interest	G.O. Bond 4,420,000 Dated Date: 07/01/23 Principal Est. Rate Interest	G.O. Bond 5,940,000 Dated Date: 07/01/25 Principal Est. Rate Interest	G.O. Bond 5,830,000 Dated Date: 07/01/27 Principal Est. Rate Interest	G.O. Bond 1,195,000 Dated Date: 07/01/30 Principal Est. Rate Interest	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year				
2018			0								0	0	0		2018			
2019			0								20,000	20,000	(20,000)	(20,000)	2019			
2020	0		0								20,400	20,400	(20,400)	(40,400)	2020			
2021	153,180	(404)	152,776	50,000 4.00% 145,200	200,000 4.00% 246,467	210,000 4.00% 164,600	230,000 4.25% 352,750	220,000 4.00% 147,400	325,000 4.25% 235,769			20,808	20,808	131,968	91,568	2,580,000	2021	
2022	470,480	916	471,396	125,000 4.00% 80,900	220,000 4.00% 147,400	220,000 4.00% 147,400	235,000 4.25% 235,769			21,224	216,424	254,972	346,539	2,530,000	2022			
2023	787,781	3,465	791,246	100,000 4.00% 99,200	345,000 4.25% 221,744	350,000 4.50% 363,788				21,649	220,849	570,398	916,937	6,850,000	2023			
2024	1,105,082	9,169	1,114,251	110,000 4.00% 95,000	200,000 4.00% 246,467	210,000 4.00% 164,600	230,000 4.25% 352,750	220,000 4.00% 147,400	325,000 4.25% 235,769	22,082	673,548	440,703	1,357,640	6,540,000	2024			
2025	1,422,382	13,576	1,435,959	115,000 4.00% 90,500	210,000 4.00% 164,600	230,000 4.25% 352,750	220,000 4.00% 147,400	325,000 4.25% 235,769		22,523	602,623	833,335	2,190,975	12,155,000	2025			
2026	1,739,683	21,910	1,761,593	120,000 4.00% 85,800	215,000 4.00% 156,100	230,000 4.25% 352,750	220,000 4.00% 147,400	325,000 4.25% 235,769		22,974	1,182,624	578,969	2,769,944	11,590,000	2026			
2027	2,056,984	27,699	2,084,683	125,000 4.00% 80,900	220,000 4.00% 147,400	230,000 4.25% 352,750	220,000 4.00% 147,400	325,000 4.25% 235,769		23,433	927,181	927,181	3,697,125	16,750,000	2027			
2028	2,352,949	36,971	2,389,920	130,000 4.00% 75,800	235,000 4.00% 138,300	335,000 4.25% 221,744	350,000 4.50% 363,788	350,000 4.50% 363,788		23,902	1,873,533	516,387	4,213,512	15,700,000	2028			
2029	2,506,128	42,135	2,548,263	135,000 4.00% 70,500	245,000 4.00% 128,700	345,000 4.25% 207,294	375,000 4.50% 238,163	375,000 4.50% 238,163		24,380	1,769,036	779,227	4,992,739	14,600,000	2029			
2030	2,600,071	49,927	2,649,998	140,000 4.00% 65,000	255,000 4.00% 118,700	355,000 4.25% 192,419	400,000 4.50% 220,725	400,000 4.50% 220,725		24,867	1,771,711	878,287	5,871,027	14,645,000	2030			
2031	2,600,071	58,710	2,658,781	145,000 4.00% 59,300	265,000 4.00% 108,300	370,000 4.25% 177,013	425,000 4.50% 202,163	425,000 4.50% 202,163	70,000	4,75%	78,751	25,365	1,925,891	732,890	6,603,917	13,370,000	2031	
2032	2,600,071	66,039	2,666,110	150,000 4.00% 53,400	275,000 4.00% 97,500	380,000 4.25% 161,075	450,000 4.50% 182,475	450,000 4.50% 182,475	90,000	4,75%	51,300	25,872	1,916,622	749,488	7,353,405	12,025,000	2032	
2033	2,600,071	73,534	2,673,605	155,000 4.00% 47,300	290,000 4.00% 86,200	425,000 4.25% 143,969	475,000 4.50% 161,663	475,000 4.50% 161,663	105,000	4,75%	46,669	26,390	1,962,190	711,416	8,064,821	10,575,000	2033	
2034	2,600,071	80,648	2,680,719	160,000 4.00% 41,000	310,000 4.00% 74,200	450,000 4.25% 125,375	500,000 4.50% 139,725	500,000 4.50% 139,725	120,000	4,75%	41,325	26,917	1,988,542	692,177	8,756,998	9,035,000	2034	
2035	2,600,071	87,570	2,687,641	165,000 4.00% 34,500	320,000 4.00% 61,600	500,000 4.25% 105,188	525,000 4.50% 116,663	525,000 4.50% 116,663	135,000	4,75%	35,269	27,456	2,025,674	661,967	9,418,964	7,390,000	2035	
2036	2,600,071	94,190	2,694,261	185,000 4.00% 27,500	330,000 4.00% 48,600	525,000 4.25% 83,406	550,000 4.50% 92,475	550,000 4.50% 92,475	150,000	4,75%	28,500	28,005	2,048,486	645,775	10,064,739	5,650,000	2036	
2037	2,600,071	100,647	2,700,718	195,000 4.00% 19,900	340,000 4.00% 35,200	550,000 4.25% 60,563	575,000 4.50% 67,163	575,000 4.50% 67,163	165,000	4,75%	21,019	28,565	2,057,409	643,310	10,708,049	3,825,000	2037	
2038	2,600,071	107,080	2,707,152	200,000 4.00% 12,000	350,000 4.00% 21,400	550,000 4.25% 37,188	600,000 4.50% 40,725	600,000 4.50% 40,725	180,000	4,75%	12,825	29,136	2,033,274	673,878	11,381,927	1,945,000	2038	
2039	2,600,071	113,819	2,713,890	200,000 4.00% 4,000	360,000 4.00% 7,200	600,000 4.25% 12,750	605,000 4.50% 13,613	605,000 4.50% 13,613	180,000	4,75%	4,275	29,719	2,016,556	697,334	12,079,260	0	2039	
Total	38,595,359	987,604	39,582,963	2,580,000	1,106,800	4,420,000	5,940,000	2,116,500	5,830,000	1,839,338	1,195,000	319,932	515,666	27,503,703			Total	

Notes:

Projected TID Closure

SECTION 11: Annexed Property

Property (or *Properties*) within the Territory proposed to be included within the District by Amendment was (or *were*) annexed by the Village on or after January 1, 2004. To satisfy the requirements of Wisconsin Statutes Section 66.1105(4)(gm)1, the Village pledges to pay to the Town of Vandenbroek for each of the next five years an amount equal to the property taxes levied on the annexed property (or *properties*) by the Town at the time of annexation.

SECTION 12: Estimate of Property to be Devoted to Retail Business

Pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1, the Village estimates that 20% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period.

SECTION 13: Proposed Zoning Ordinance Changes

The Village anticipates that a portion of the District will be rezoned prior to development.

SECTION 14: Proposed Changes in Master Plan, Map, Building Codes and Village of Little Chute Ordinances

It is expected that this Plan will be complementary to the Village's Master Plan. There are no proposed changes to the Master Plan, map, building codes or other Village ordinances for the implementation of this Plan.

SECTION 15: Relocation

It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the Village will follow applicable Wisconsin Statutes Section chapter 32.

SECTION 16: Orderly Development of the Village of Little Chute

The District contributes to the orderly development of the Village by providing the opportunity for continued growth in tax base, job and housing opportunities and general economic activity.

SECTION 17: List of Estimated Non-Project Costs

Non-Project costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds.

The Village does not expect to incur any non-project costs in the implementation of this Project Plan.

SECTION 18:
**Opinion of Attorney for the Village of Little Chute Advising
Whether the Plan is Complete and Complies with
Wisconsin Statutes 66.1105**

June 26, 2018

SAMPLE

Michael Vanden Berg, Village President
Village of Little Chute
108 W. Main Street
Little Chute, Wisconsin 54140

RE: Village of Little Chute, Wisconsin Tax Incremental District No. 7

Dear Village President:

As Village Attorney for the Village of Little Chute, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

Sincerely,

Attorney Charles D. Koehler
Village of Little Chute

Exhibit A:

**Calculation of the Share of Projected Tax Increments
Estimated to be Paid by the Owners of Property in the
Overlying Taxing Jurisdictions**

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.

Statement of Taxes Data Year:		2016			Percentage				
County		3,250,571				27.78%			
Municipality		6,048,287				51.68%			
School District of Appleton Area						0.00%			
School District of Kaukauna Area						14.09%			
School District of Little Chute Area						0.00%			
Technical College		755,165				6.45%			
Total							11,702,709		
Revenue Year		School District of Appleton Area	School District of Kaukauna Area	School District of Little Chute Area	Technical College	Total	Revenue Year		
2020	0	0	0	0	0	0			2020
2021	42,548	79,168	0	21,580	0	9,885	153,180		2021
2022	130,682	243,157	0	66,282	0	30,360	470,480		2022
2023	218,816	407,147	0	110,983	0	50,835	787,781		2023
2024	306,950	571,137	0	155,685	0	71,310	1,105,082		2024
2025	395,084	735,127	0	200,386	0	91,785	1,422,382		2025
2026	483,218	899,117	0	245,088	0	112,260	1,739,683		2026
2027	571,352	1,063,107	0	289,789	0	132,735	2,056,984		2027
2028	653,560	1,216,070	0	331,485	0	151,834	2,352,949		2028
2029	696,108	1,295,237	0	353,065	0	161,718	2,506,128		2029
2030	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2030
2031	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2031
2032	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2032
2033	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2033
2034	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2034
2035	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2035
2036	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2036
2037	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2037
2038	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2038
2039	722,202	1,343,789	0	366,300	0	167,780	2,600,071		2039
	10,720,334	19,947,160	0	5,437,342	0	2,490,523	38,595,359		

Notes:

The projection shown above is provided to meet the requirements of Wisconsin Statute 66.1105(4)(i)4.

July 13, 2018

Project Plan for the Creation of Tax Incremental District No. 8



Organizational Joint Review Board Meeting Held:	June 18, 2018
Public Hearing Held:	June 18, 2018
Consideration for Approval by Plan Commission:	June 18, 2018
Consideration for Adoption by Village Board:	Scheduled for: July 18, 2018
Consideration for Approval by the Joint Review Board:	Scheduled for: July 31, 2018



Tax Incremental District No. 8 Creation Project Plan

Village of Little Chute Officials

Village Board

Michael Vanden Berg	Village President
John Elrick	Village Trustee
Jim Hietpas	Village Trustee
David Peterson	Village Trustee
Bill Peerenboom	Village Trustee
Larry Van Lankvelt	Village Trustee
Skip Smith	Village Trustee

Village Staff

Laurie Decker	Village Clerk
James Fenlon	Village Administrator
Teri Matheny	Village Finance Director
Charles D. Koehler	Village Attorney
James E. Moes	Community Development Director

Plan Commission

Brian Huiting	Michael Vanden Berg
Richard Schevers	Todd Verboomen
Bill Van Berkel	Larry Van Lankvelt

Joint Review Board

Michael Vanden Berg	Village Representative
Yvette Mueller	Outagamie County
Amy Van Straten	Fox Valley Technical College District
David Botz	Little Chute Area School District
Donald De Groot	Public Member



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SECTION 1: Executive Summary

Description of District

Type of District, Size and Location

Tax Incremental District (“TID”) No. 8 (the “TID” or “District”) is proposed to be created by the Village of Little Chute (“Village”) as a rehabilitation - conservation district. A map of the proposed District boundaries is located in Section 3 of this plan.

Estimated Total Project Expenditures.

The Village anticipates making total project expenditures of approximately \$2,200,000 not including issuance and interest expenses to undertake the projects listed in this Project Plan. The Village anticipates completing the projects in multiple phases. The Expenditure Period of this District is 22 years from the date of adoption of the authorizing Resolution of the Village Board (the “Creation Resolution”). The projects to be undertaken pursuant to this Project Plan are expected to be financed with general obligation debt issued by the Village, however, the Village may use other alternative financing methods which may provide overall lower costs of financing, preserve debt capacity, mitigate risk to the Village, or provide other advantages as determined by the Village Board. A discussion and listing of other possible financing mechanisms, as well as a summary of total project financing, is located in Section 10 of this plan.

Economic Development

As a result of the creation of this District, the Village projects that additional land and improvements value of approximately \$4,500,000 will be created as a result of new development, redevelopment, and appreciation in the value of existing properties. This additional value will be a result of the improvements made and projects undertaken within the District. A table detailing assumptions as to the timing of new development and redevelopment and associated values is located in Section 10 of this Plan. In addition, creation of the District is expected to result in other economic benefits as detailed in the Summary of Findings hereafter.

Expected Termination of District

Based on the Economic Feasibility Study located in Section 10 of this plan, this District would be expected to generate sufficient tax increments to recover all project costs by the 27-year maximum life of this District.

Summary of Findings

As required by Wisconsin Statutes Section 66.1105, and as documented in this Project Plan and the exhibits contained and referenced herein, the following findings are made:

- 1. That “but for” the creation of this District, the development projected to occur as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the Village.** In making this determination, the Village has considered the following information:

- In order to make the areas included within the District suitable for development and/or redevelopment, the Village will need to make a substantial investment to pay for the costs of: property, right-of-way and easement acquisition, storm sewer, street improvements, environmental remediation, site preparation, installation of streetscape and crosswalks; development incentive payments, façade, grants and loans, and other associated costs. Due to the extensive initial investment in public infrastructure and/or rehabilitation that is required in order to allow development and/or redevelopment to occur, the Village has determined that development and/or redevelopment of the area will not occur solely as a result of private investment. Accordingly, the Village finds that absent the use of TIF, development and/or redevelopment of the area is unlikely to occur.

2. **The economic benefits of the Tax Incremental District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements.** In making this determination, the Village has considered the following information:

- As demonstrated in the Economic Feasibility Section of this Project Plan, the tax increments projected to be collected are more than sufficient to pay for the proposed project costs. On this basis alone, the finding is supported.
- The development expected to occur within the District would create housing opportunities for seniors and other individuals in the community along with general economic activities.

3. **The benefits of the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.**

- If approved, the District's creation would become effective for valuation purposes as of January 1, 2018. As of this date, the values of all existing development would be frozen and the property taxes collected on this base value would continue to be distributed amongst the various taxing entities as they currently are now. Taxes levied on any additional value established within the District due to new construction, renovation or appreciation of property values occurring after January 1, 2018 would be collected by the TID and used to repay the costs of TIF-eligible projects undertaken within the District.
- Since the development expected to occur is unlikely to take place or in the same manner without the use of TIF (see Finding #1) and since the District will generate economic benefits that are more than sufficient to compensate for the cost of the improvements (see Finding #2), the Village reasonably concludes that the overall benefits of the District outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions. It is further concluded that since the "but for" test is satisfied, there would, in fact, be no foregone tax increments to be paid in the event the District is not created. As required by Section 66.1105(4)(i)4., a calculation of the share of projected tax increments estimated to be paid by the owners of property in the overlying taxing jurisdictions has been made and can be found in Appendix A of this plan.

4. Not less than 50% by area of the real property within the District is in need of rehabilitation - conservation work within the meaning of Wisconsin Statutes Section 66.1337(2m)(b).

5. Based upon the findings, as stated above, the District is declared to be a rehabilitation - conservation District based on the identification and classification of the property included within the District.
6. The project costs relate directly to promoting rehabilitation of the area consistent with the purpose for which the District is created.
7. The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
8. The equalized value of taxable property of the District, plus the value increment of all existing tax incremental districts within the Village, does not exceed 12% of the total equalized value of taxable property within the Village.
9. The Village estimates that approximately 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1.
10. The Project Plan for the District in the Village is feasible, and is in conformity with the master plan of the Village.

SECTION 2: Type and General Description of District

The District is being created by the Village under the authority provided by Wisconsin Statutes Section 66.1105. The District is created as a “Rehabilitation - conservation District” based upon a finding that at least 50%, by area, of the real property within the District is in need of rehabilitation - conservation work. In Section 5 of this Plan, the Village has identified those properties within the District that meet the criteria of “rehabilitation - conservation areas” as defined in Wisconsin Statutes Section 66.1337(2m)(a) and relies on these characterizations as the basis for making the above finding.

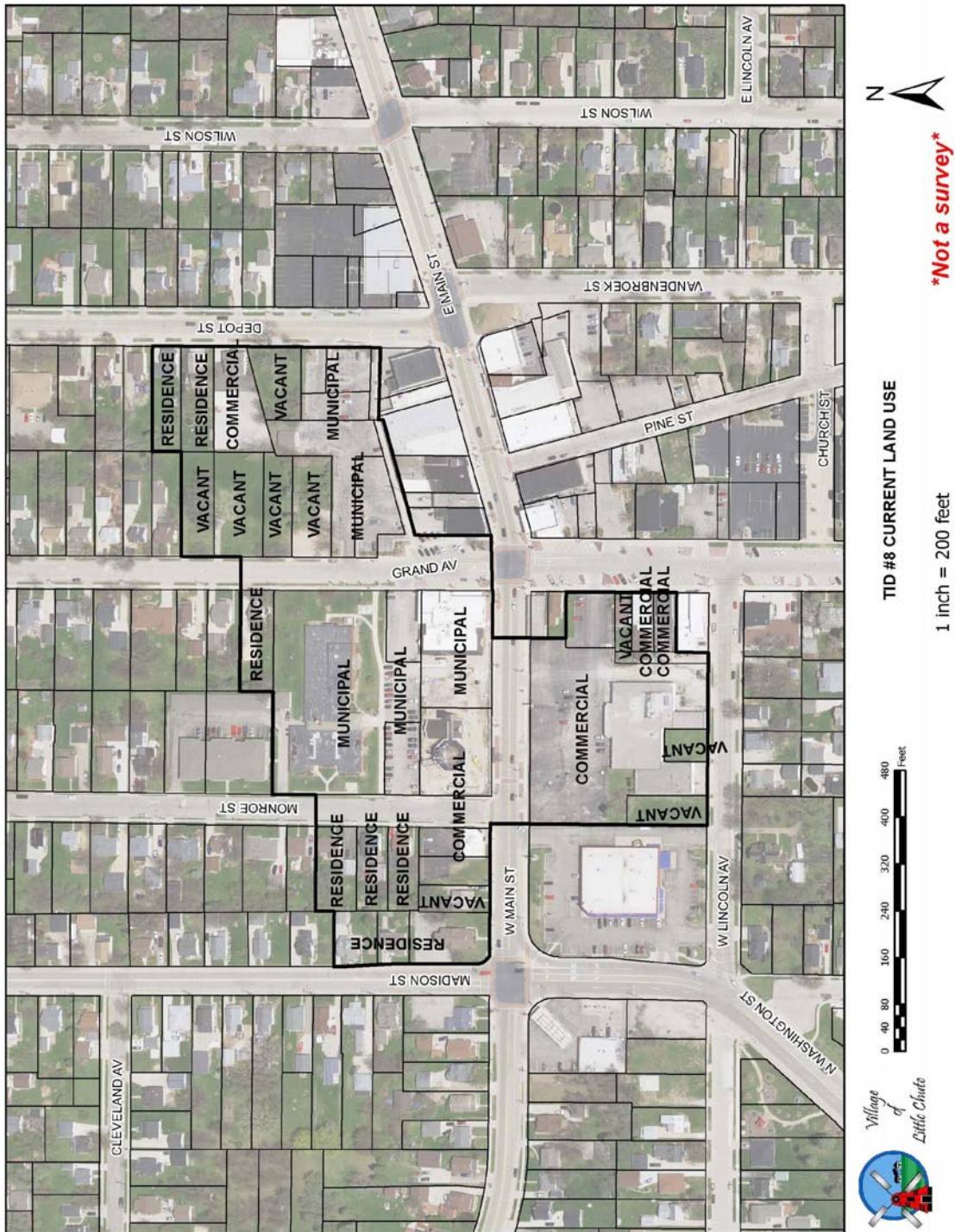
A map depicting the boundaries of the District is found in Section 3 of this Plan. A map depicting the proposed uses of the District is found in Section 8 of this plan. The Village intends that TIF will be used to assure that private development occurs within the District consistent with the Village’s development and redevelopment objectives. This will be accomplished by installing public improvements, and making necessary related expenditures, to promote development and redevelopment within the District. The goal is to increase the tax base and to provide for and preserve employment opportunities within the Village. The project costs included in this Plan relate directly to the rehabilitation - conservation of areas in the District consistent with the purpose for which the District is created.

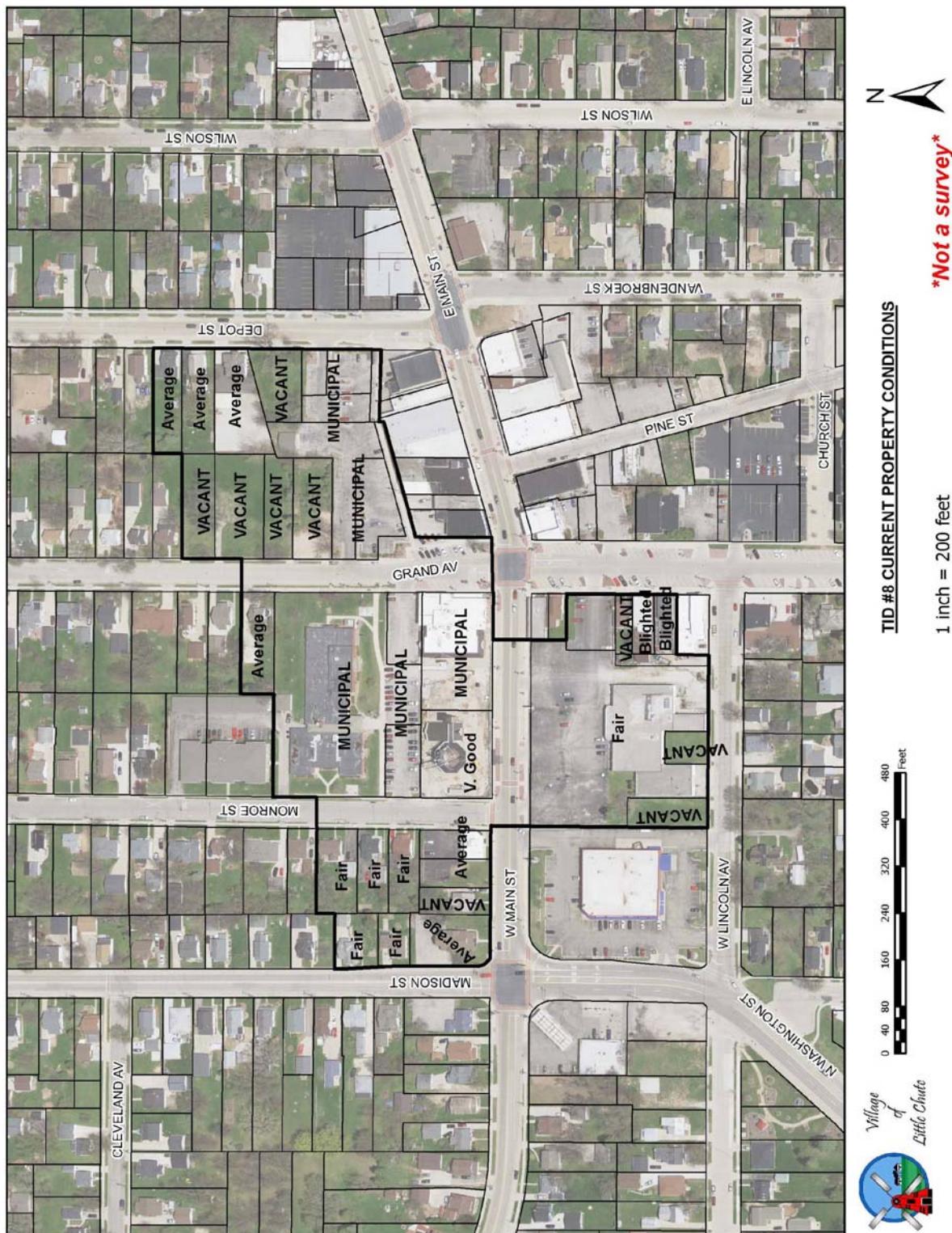
Based upon the findings, as stated within this Plan, the District is declared to be a rehabilitation - conservation District based on the identification and classification of the property included within the district.

SECTION 3: Preliminary Map of Proposed District Boundary



SECTION 4: Maps Showing Existing Uses and Conditions





SECTION 5: Preliminary Parcel List and Analysis

Base Property Information			Assessment Information						Equalized Value				
Parcel Number	Street Address	Owner	Acres	Land	Imp	PP	Total	Equalized Value	Ratio	Land	Imp	PP	Total
260053600	W LINCOLN	JVDH ENTERPRISES LLC	0.19	36,100	0	36,100	100.00%	36,100	0	0	0	0	36,100
260047200	W LINCOLN	THE MAIN CONNECTION LLC	0.10	22,500	0	22,500	100.00%	22,500	0	0	0	0	22,500
260045000	133 W MAIN ST	THE MAIN CONNECTION LLC	1.78	309,700	453,500	753,200	100.00%	309,700	453,500	0	0	0	753,200
260045700	513 GRAND AV	LINSKENS, DAVID G	0.09	21,700	17,500	39,200	100.00%	21,700	17,500	0	0	0	39,200
260045600	515 GRAND AV	WEENIES STILL LLC	0.09	21,700	79,200	100,900	100.00%	21,700	79,200	0	0	0	100,900
260045500	521 GRAND AV	THE MAIN CONNECTION LLC	0.07	11,900	0	11,900	100.00%	11,900	0	0	0	0	11,900
260045300	GRAND AV	THE MAIN CONNECTION LLC	0.20	36,700	5,200	41,900	100.00%	36,700	5,200	0	0	0	41,900
260063600	216 W MAIN ST	VANDYNHOVEN, GERALD G	0.26	70,600	107,000	177,600	100.00%	70,600	107,000	0	0	0	177,600
260063500	210 W MAIN ST	VANDYNHOVEN, GERALD G	0.13	16,800	0	16,800	100.00%	16,800	0	0	0	0	16,800
260063400	W MAIN ST	VANDYNHOVEN, GERALD G	0.14	36,600	0	36,600	100.00%	36,600	0	0	0	0	36,600
260063300	202 W MAIN ST	VANDYNHOVEN, GERALD G	0.14	43,900	174,100	238,000	100.00%	43,900	174,100	0	0	0	238,000
260063200	615 MONROE ST	VANDYNHOVEN, GERALD G	0.17	22,900	56,100	79,000	100.00%	22,900	56,100	0	0	0	79,000
260063700	618 MADISON ST	VANDYNHOVEN, GERALD G	0.08	13,000	52,000	65,000	100.00%	13,000	52,000	0	0	0	65,000
260063100	619 MONROE ST	VANDYNHOVEN, GERALD G	0.18	23,000	69,000	92,000	100.00%	23,000	69,000	0	0	0	92,000
260063800	622 MADISON ST	VANDYNHOVEN, GERALD G	0.13	17,100	54,200	71,300	100.00%	17,100	54,200	0	0	0	71,300
260063000	627 MONROE ST	VANDYNHOVEN, GERALD G	0.23	28,500	56,400	84,900	100.00%	28,500	56,400	0	0	0	84,900
260066100	108 W MAIN ST	VILLAGE OF LITTLE CHUTE	0.56	0	0	0	100.00%	0	0	0	0	0	0
260066500	130 W MAIN ST	LITTLE CHUTE WINDMILL INC	0.43	0	0	0	100.00%	0	0	0	0	0	0
260067600	MONROE	VILLAGE OF LITTLE CHUTE	0.17	0	0	0	100.00%	0	0	0	0	0	0
260065700	625 GRAND AV	VILLAGE OF LITTLE CHUTE	1.68	0	0	0	100.00%	0	0	0	0	0	0
260065800	GRAND AV	VILLAGE OF LITTLE CHUTE	0.17	0	0	0	100.00%	0	0	0	0	0	0
260065600	709 GRAND AV	KNUDSEN, CYNTHIA L	0.23	27,700	74,000	101,700	100.00%	27,700	74,000	0	0	0	101,700
260070300	GRAND AV	VILLAGE OF LITTLE CHUTE	0.23	0	0	0	100.00%	0	0	0	0	0	0
260070400	GRAND AV	VILLAGE OF LITTLE CHUTE	0.35	0	0	0	100.00%	0	0	0	0	0	0
260070500	GRAND AV	VILLAGE OF LITTLE CHUTE	0.20	0	0	0	100.00%	0	0	0	0	0	0
260070600	GRAND AV	VILLAGE OF LITTLE CHUTE	0.27	0	0	0	100.00%	0	0	0	0	0	0
260071800	GRAND AV	VILLAGE OF LITTLE CHUTE	0.42	0	0	0	100.00%	0	0	0	0	0	0
260070800	GRAND AV	AMERICAN LEGION POST 258	0.24	0	0	0	100.00%	0	0	0	0	0	0
260069200	DEPOT ST	VILLAGE OF LITTLE CHUTE	0.05	0	0	0	100.00%	0	0	0	0	0	0
260068900	DEPOT ST	VILLAGE OF LITTLE CHUTE	0.13	0	0	0	100.00%	0	0	0	0	0	0
260068800	DEPOT ST	VILLAGE OF LITTLE CHUTE	0.13	0	0	0	100.00%	0	0	0	0	0	0
260068700	DEPOT ST	VILLAGE OF LITTLE CHUTE	0.08	0	0	0	100.00%	0	0	0	0	0	0
260068600	715 DEPOT ST	VILLAGE OF LITTLE CHUTE	0.22	0	0	0	100.00%	0	0	0	0	0	0
260068500	719 DEPOT ST	CINDER CARE OF LITTLE CHUTE	0.38	47,600	75,300	122,900	100.00%	47,600	75,300	0	0	0	122,900
260068400	723 DEPOT ST	HUSS, JASON D	0.23	26,800	83,900	110,700	100.00%	26,800	83,900	0	0	0	110,700
		MONTANE, DEBRA L	0.20	24,300	71,200	95,500	100.00%	24,300	71,200	0	0	0	95,500
			Total Acres: 10.35	859,100	1,428,600	2,287,700		859,100	1,428,600	0			Estimated Base Value 2,287,700

SECTION 6: Equalized Value Test

The following calculations demonstrate that the Village is in compliance with Wisconsin Statutes Section.66.1105(4)(gm)4.c., which requires that the equalized value of the taxable property in the proposed District, plus the value increment of all existing tax incremental districts, does not exceed 12% of the total equalized value of taxable property within the Village.

The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the proposed District, totals \$58,427,800. This value is less than the maximum of \$92,588,292 in equalized value that is permitted for the Village of Little Chute. The Village is therefore in compliance with the statutory equalized valuation test and may proceed with creation of this District.

Village of Little Chute, Wisconsin	
Tax Increment District #8	
Valuation Test Compliance Calculation	
District Creation Date	7/18/2018
Total EV (TID In)	771,569,100
12% Test	92,588,292
Increment of Existing TIDs	
TID #4	38,163,300
TID #5	16,954,500
TID #6	1,022,300
Total Existing Increment	56,140,100
Projected Base of New or Amended District	2,287,700
Total Value Subject to 12% Test	58,427,800
Compliance	PASS

SECTION 7: Statement of Kind, Number and Location of Proposed Public Works and Other Projects

The following is a list of public works and other TIF-eligible projects that the Village expects to implement in conjunction with this District. Any costs necessary or convenient to the creation of the District or directly or indirectly related to the public works and other projects are considered "Project Costs" and eligible to be paid with tax increment revenues of the District.

Property, Right-of-Way and Easement Acquisition

Property Acquisition for Development and/or Redevelopment

In order to promote and facilitate development and/or redevelopment the Village may acquire property within the District. The cost of property acquired, and any costs associated with the transaction, are eligible Project Costs. Following acquisition, other Project Costs within the categories detailed in this Section may be incurred in order to make the property suitable for development and/or redevelopment. Any revenue received by the Village from the sale of property acquired pursuant to the execution of this Plan will be used to reduce the total project costs of the District. If total Project Costs incurred by the Village to acquire property and make it suitable for development and/or redevelopment exceed the revenues or other consideration received from the sale or lease of that property, the net amount shall be considered "real property assembly costs" as defined in Wisconsin Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible Project Cost.

Acquisition of Rights-of-Way

The Village may need to acquire property to allow for installation of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire rights-of-way are eligible Project Costs.

Acquisition of Easements

The Village may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices and other public infrastructure. Costs incurred by the Village to identify, negotiate and acquire easement rights are eligible Project Costs.

Relocation Costs

If relocation expenses are incurred in conjunction with the acquisition of property, those expenses are eligible Project Costs. These costs may include, but are not limited to: preparation of a relocation plan; allocations of staff time; legal fees; publication of notices; obtaining appraisals; and payment of relocation benefits as required by Wisconsin Statutes Sections 32.19 and 32.195.

Site Preparation Activities

Environmental Audits and Remediation

There have been no known environmental studies performed within the proposed District. If, however, it becomes necessary to evaluate any land or improvement within the District, any cost incurred by the Village related to environmental audits, testing, and remediations are eligible Project Costs.

Demolition

In order to make sites suitable for development and/or redevelopment, the Village may incur costs related to demolition and removal of structures or other land improvements, to include abandonment of wells or other existing utility services.

Site Grading

Land within the District may require grading to make it suitable for development and/or redevelopment, to provide access, and to control stormwater runoff. The Village may need to remove and dispose of excess material, or bring in fill material to provide for proper site elevations. Expenses incurred by the Village for site grading are eligible Project Costs.

Utilities

Stormwater Management System Improvements

Development and/or redevelopment within the District will cause stormwater runoff and pollution. To manage this stormwater runoff, the Village may need to construct, alter, rebuild or expand stormwater management infrastructure within the District. Eligible Project Costs include, but are not limited to, construction, alteration, rebuilding or expansion of: stormwater collection mains; inlets, manholes and valves; service laterals; ditches; culvert pipes; box culverts; bridges; stabilization of stream and river banks; and infiltration, filtration and detention Best Management Practices (BMP's). To the extent stormwater management system projects undertaken within the District provide direct benefit to land outside of the District, the Village will make an allocation of costs based on such benefit. Those costs corresponding to the benefit allocated to land within the District, and necessitated by the implementation of the Project Plan, are eligible Project Costs. Implementation of the Project Plan may also require that the Village construct, alter, rebuild or expand stormwater management infrastructure located outside of the District. That portion of the costs of stormwater management system projects undertaken outside the District which are necessitated by the implementation of the Project Plan are eligible Project Costs.

Electric Service

In order to create sites suitable for development and/or redevelopment, the Village may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines. Costs incurred by the Village to undertake this work are eligible Project Costs.

Gas Service

In order to create sites suitable for development and/or redevelopment, the Village may incur costs to provide, relocate or upgrade gas mains and services. Costs incurred by the Village to undertake this work are eligible Project Costs.

Communications Infrastructure

In order to create sites suitable for development and/or redevelopment, the Village may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to: telephone lines, cable lines and fiber optic cable. Costs incurred by the Village to undertake this work are eligible Project Costs.

Streets and Streetscape

Street Improvements

There are inadequate street improvements serving areas of the District. To allow development and/or redevelopment to occur, the Village may need to reconstruct streets, alleys, access drives and parking

areas. Eligible Project Costs include, but are not limited to: excavation; removal or placement of fill; construction of road base; asphalt or concrete paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts, box culverts and bridges; rail crossings and signals; utility relocation, to include burying overhead utility lines; street lighting; installation of traffic control signage and traffic signals; pavement marking; right-of-way restoration; installation of retaining walls; and installation of fences, berms, and landscaping.

Streetscaping and Landscaping

In order to attract development and/or redevelopment consistent with the objectives of this Plan, the Village may install amenities to enhance development sites, rights-of-way and other public spaces. These amenities include, but are not limited to: landscaping; lighting of streets, sidewalks, parking areas and public areas; installation of planters, benches, clocks, tree rings, trash receptacles and similar items; and installation of brick or other decorative walks, terraces and street crossings. These and any other similar amenities installed by the Village are eligible Project Costs.

CDA Type Activities

Contribution to Community Development

As provided for in Wisconsin Statutes Sections 66.1105(2)(f)1.h and 66.1333(13), the Village may provide funds to its CDA to be used for administration, planning operations, and capital costs, including but not limited to real property acquisition, related to the purposes for which it was established in furtherance of any redevelopment or urban renewal project. Funds provided to the CDA for this purpose are eligible Project Costs.

Revolving Loan/Grant Program

To encourage private redevelopment consistent with the objectives of this Plan, the Village, through its CDA, may provide loans and/or matching grants to eligible property owners in the District. Loan and/or matching grant recipients will be required to sign an agreement specifying the nature of the property improvements to be made. Eligible improvements will be those that are likely to improve the value of the property, enhance the visual appearance of the property and surrounding area, correct safety deficiencies, or as otherwise specified by the CDA in the program manual. Any funds returned to the CDA from the repayment of loans made are not considered revenues to the District, and will not be used to offset District Project Costs. Instead, these funds may be placed into a revolving loan fund and will continue to be used for the program purposes stated above. Any funds provided to the CDA for purposes of implementing this program are considered eligible Project Costs.

Miscellaneous

Cash Grants (Development Incentives)

The Village may enter into agreements with property owners, lessees, or developers of land located within the District for the purpose of sharing costs to encourage the desired kind of improvements and assure tax base is generated sufficient to recover project costs. No cash grants will be provided until the Village executes a developer agreement with the recipient of the cash grant. Any payments of cash grants made by the Village are eligible Project Costs.

Projects Outside the Tax Increment District

Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1.n, the Village may undertake projects within territory located within one-half mile of the boundary of the District provided that: 1) the project area is located within the Village's corporate boundaries and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project

costs, and may include any project cost that would otherwise be eligible if undertaken within the District. The Village intends to make the following project cost expenditures outside the District:

- 1) Storm Sewer Costs.

Professional Service and Organizational Costs

The costs of professional services rendered, and other costs incurred, in relation to the creation, administration and termination of the District, and the undertaking of the projects contained within this Plan, are eligible Project Costs. Professional services include, but are not limited to: architectural; environmental; planning; engineering; legal, audit; financial; and the costs of informing the public with respect to the creation of the District and the implementation of the Plan.

Administrative Costs

The Village may charge to the District as eligible Project Costs reasonable allocations of administrative costs, including, but not limited to, employee salaries. Costs allocated will bear a direct connection to the time spent by Village employees in connection with the implementation of the Plan.

Financing Costs

Interest expense, debt issuance expenses, redemption premiums, and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

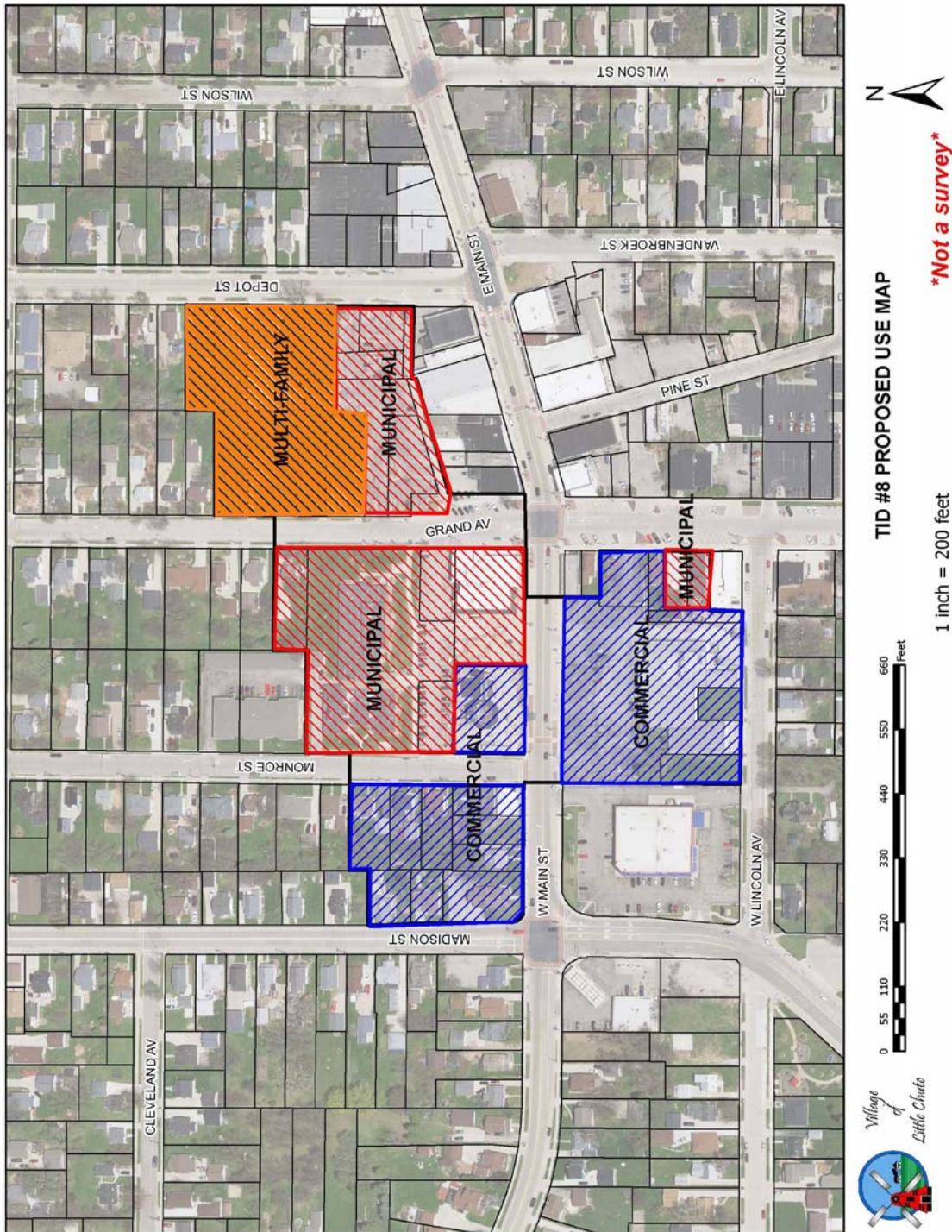
With all projects the costs of engineering, design, survey, inspection, materials, construction, restoring property to its original condition, apparatus necessary for public works, legal and other consultant fees, testing, environmental studies, permits, updating Village ordinances and plans, judgments or claims for damages and other expenses are included as Project Costs.

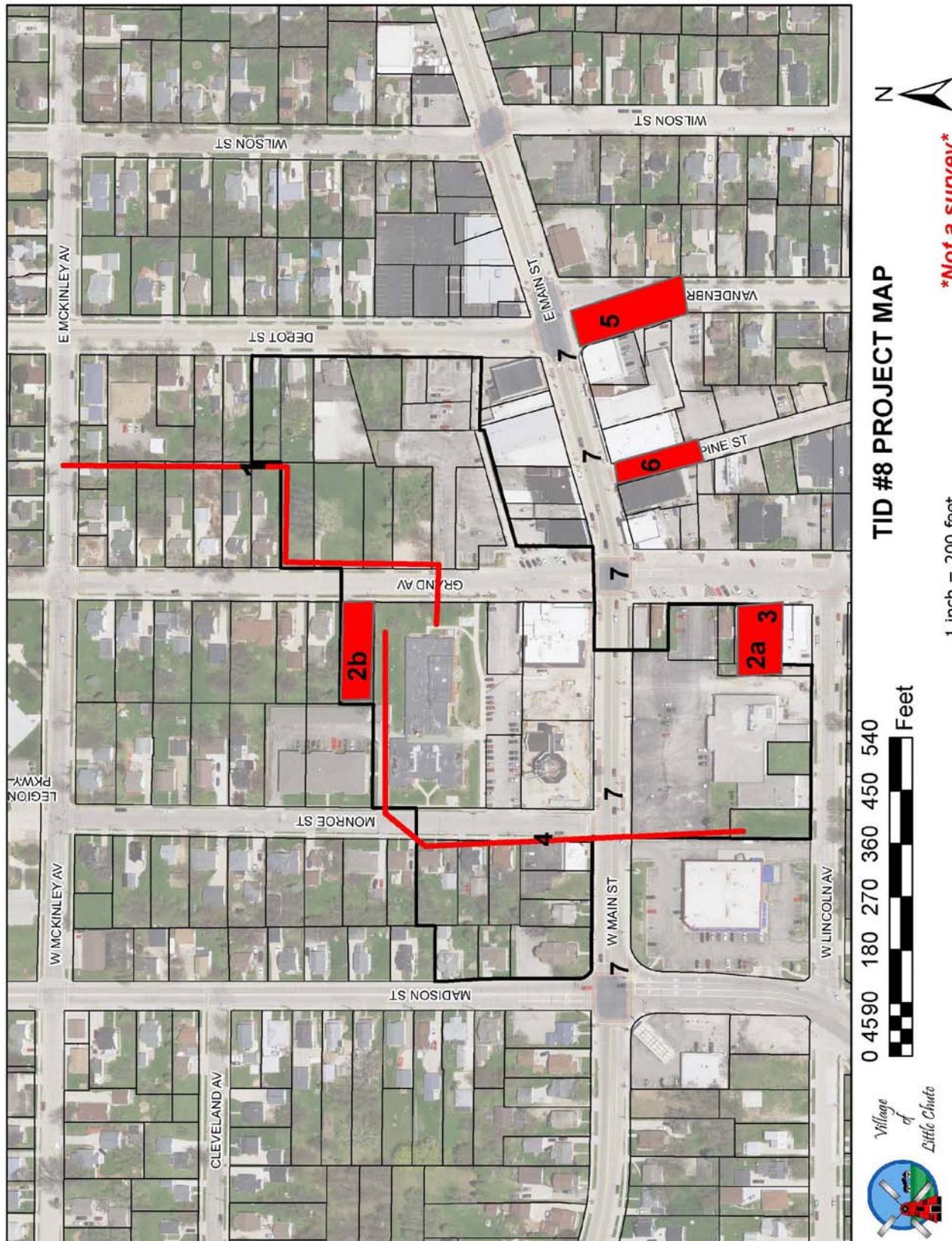
In the event any of the public works project expenditures are not reimbursable out of the special TIF fund under Wisconsin Statutes Section 66.1105, in the written opinion of counsel retained by the Village for such purpose or a court of record so rules in a final order, then such project or projects shall be deleted herefrom and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this Project Plan.

The Village reserves the right to implement only those projects that remain viable as the Plan period proceeds.

Project Costs are any expenditure made, estimated to be made, or monetary obligations incurred or estimated to be incurred, by the Village and as outlined in this Plan. Project Costs will be diminished by any income, special assessments or other revenues, including user fees or charges. To the extent the costs benefit the municipality outside the District, a proportionate share of the cost is not a Project Cost. Costs identified in this Plan are preliminary estimates made prior to design considerations and are subject to change after planning is completed. Prorations of costs in the Plan are also estimates and subject to change based upon implementation, future assessment policies and user fee adjustments.

SECTION 8: Maps Showing Proposed Improvements and Uses





SECTION 9: Detailed List of Project Costs

All costs are based on 2018 prices and are preliminary estimates. The Village reserves the right to increase these costs to reflect inflationary increases and other uncontrollable circumstances between 2018 and the time of construction. The Village also reserves the right to increase certain project costs to the extent others are reduced or not implemented without amending the Plan. The tax increment allocation is preliminary and is subject to adjustment based upon the implementation of the Plan.

This Plan is not meant to be a budget nor an appropriation of funds for specific projects, but a framework within which to manage projects. All costs included in the Plan are estimates based on best information available. The Village retains the right to delete projects or change the scope and/or timing of projects implemented as they are individually authorized by the Village Board, without amending the Plan.

Proposed TIF Project Cost Estimates

Project ID Project Name/Type	Phase I 2018-2019	Phase II 2020	Phase III 2023	Phase IV 2025	Total <small>(Note 1)</small>
1 Senior Housing Storm Sewer Ext.	510,000				510,000
2 Property Acquisition	200,000	200,000			400,000
3 Environmental Remediation	50,000	50,000			100,000
4 Future Storm Sewer Extension (W & S of Grand Ave.)				450,000	450,000
5 Vandenbroek and Depot Realignment			300,000	²	300,000
6 Pine Street Closure		180,000			180,000
7 Reconstruct Crosswalks					180,000
Total Projects	940,000	430,000	300,000	450,000	2,120,000

Notes:

¹ Project costs are estimates and are subject to modification

² Projects will only be completed if increment is available

SECTION 10: Economic Feasibility Study, Financing Methods, and the Time When Costs or Monetary Obligations Related are to be Incurred

The information and exhibits contained within this Section demonstrate that the proposed District is economically feasible insofar as:

- The Village has available to it the means to secure the necessary financing required to accomplish the projects contained within this Plan. A listing of “Available Financing Methods” follows.
- The Village expects to complete the projects in one or multiple phases, and can adjust the timing of implementation as needed to coincide with the pace of private development and/or redevelopment. A discussion of the phasing and projected timeline for project completion is discussed under “Plan Implementation” within this Section. A table identifying the financing method for each phase and the time at which that financing is expected to be incurred is included.
- The development anticipated to occur as a result of the implementation of this Plan will generate sufficient tax increments to pay for the cost of the projects. Within this Section are tables identifying: 1) the development and/or redevelopment expected to occur, 2) a projection of tax increments to be collected resulting from that development and/or redevelopment and other economic growth within the District, and 3) a cash flow model demonstrating that the projected tax increment collections and all other revenues available to the District will be sufficient to pay all Project Costs.

Available Financing Methods

The following is a list of the types of obligations the Village may choose to utilize.

General Obligation (G.O.) Bonds or Notes

The Village may issue G.O. Bonds or Notes to finance the cost of projects included within this Plan. The Wisconsin State Constitution limits the principal amount of G.O. debt that the community may have outstanding at any point in time to an amount not greater than five percent of its total equalized value (TID IN). As of the date of this plan, the Village has a G.O. debt limit of \$38,578,455, of which \$14,787,119 is currently unused and could be made available to finance Project Costs.

Bonds Issued to Developers (“Pay as You Go” Financing)

The Village may issue a bond or other obligation to one or more developers who provide financing for projects included in this Plan. Repayment of the amounts due to the developer under the bonds or other obligations are limited to an agreed percentage of the available annual tax increments collected that result from the improvements made by the developer. To the extent the tax increments collected are insufficient to make annual payments, or to repay the entire obligation over the life of the District, the Village’s obligation is limited to not more than the agreed percentage of the actual increments collected. Bonds or other obligations issued to developers in this fashion are not general obligations of the Village and, therefore, do not count against the Village’s statutory borrowing capacity.

Tax Increment Revenue Bonds

The Village has the authority to issue revenue bonds secured by the tax increments to be collected. These bonds may be issued directly by the Village, or as a form of lease revenue bond by a Community Development Authority (CDA). Tax Increment Revenue Bonds and Lease Revenue Bonds are not general obligations of the Village and therefore do not count against the Village's statutory borrowing capacity. To the extent tax increments collected are insufficient to meet the annual debt service requirements of the revenue bonds, the Village may be subject to either a permissive or mandatory requirement to appropriate on an annual basis a sum equal to the actual or projected shortfall.

Utility Revenue Bonds

The Village can issue revenue bonds to be repaid from revenues of its various systems, including revenues paid by the Village that represent service of the system to the Village. There is neither a statutory nor constitutional limitation on the amount of revenue bonds that can be issued, however, water rates are controlled by the Wisconsin Public Service Commission and the Village must demonstrate to bond purchasers its ability to repay revenue debt with the assigned rates. To the extent the Village utilizes utility revenues other than tax increments to repay a portion of the bonds, the Village must reduce the total eligible Project Costs in an equal amount.

Special Assessment "B" Bonds

The Village has the ability to levy special assessments against benefited properties to pay part of the costs for street, curb, gutter, sewer, water, storm sewers and other infrastructure. In the event the Village determines that special assessments are appropriate, the Village can issue Special Assessment B bonds pledging revenues from special assessment installments to the extent assessment payments are outstanding. These bonds are not counted against the Village's statutory borrowing capacity. If special assessments are levied, the Village must reduce the total eligible Project Costs under this Plan in an amount equal to the total collected.

Plan Implementation

Projects identified will provide the necessary anticipated governmental services to the area. A reasonable and orderly sequence is outlined on the following page. However, public debt and expenditures should be made at the pace private development and/or redevelopment occurs to assure increment is sufficient to cover expenses.

It is anticipated developer agreements between the Village and property owners will be in place prior to major public expenditures. These agreements can provide for development guarantees or a payment in lieu of development. To further assure contract enforcement, these agreements might include levying of special assessments against benefited properties.

The order in which public improvements are made should be adjusted in accordance with development and execution of developer agreements. The Village reserves the right to alter the implementation of this Plan to accomplish this objective.

Interest rates projected are based on current market conditions. Municipal interest rates are subject to constantly changing market conditions. In addition, other factors such as the loss of tax-exempt status of municipal bonds or broadening the purpose of future tax-exempt bonds would affect market conditions. Actual interest expense will be determined once the methods of financing have been approved and securities or other obligations are issued.

If financing as outlined in this Plan proves unworkable, the Village reserves the right to use alternate financing solutions for the projects as they are implemented.

Implementation and Financing Timeline

Village of Little Chute, Wisconsin				
Tax Increment District # 8				
Estimated Financing Plan				
	G.O. Bond 2018	State Trust Fund Loan 2020	State Trust Fund Loan 2023	State Trust Fund Loan 2025
Projects				Totals
Phase I	940,000			940,000
Phase II		430,000		430,000
Phase III ¹			300,000	300,000
Phase IV ¹				450,000
Total Project Funds	<u>940,000</u>	<u>430,000</u>	<u>300,000</u>	<u>450,000</u>
				<u>2,120,000</u>
Estimated Finance Related Expenses				
Municipal Advisor	15,000			
Bond Counsel	10,500			
Rating Agency Fee	11,000			
Paying Agent	750			
Underwriter Discount	11.00	11,605		
Capitalized Interest		68,475		
Total Financing Required	1,057,330	430,000	300,000	450,000
Estimated Interest	1.00%	(3,517)		
Assumed spend down (months)	4			
Rounding		1,187		
Net Issue Size	1,055,000	430,000	300,000	450,000
Notes:				
¹ Projects will only be completed if increment is available				

Development Assumptions

Village of Little Chute, Wisconsin Tax Increment District # 8 Development Assumptions						
Construction Year	Planned Development	Misc. Redevelopment	Annual Total	Construction Year		
1 2018	500,000 ¹		500,000	2018	1	
2 2019	2,300,000 ²		2,300,000	2019	2	
3 2020		500,000	500,000	2020	3	
4 2021			0	2021	4	
5 2022		500,000	500,000	2022	5	
6 2023			0	2023	6	
7 2024		500,000	500,000	2024	7	
8 2025			0	2025	8	
9 2026		250,000	250,000	2026	9	
10 2027			0	2027	10	
11 2028			0	2028	11	
12 2029			0	2029	12	
13 2030			0	2030	13	
Totals	<u><u>2,800,000</u></u>	<u><u>1,750,000</u></u>	<u><u>4,550,000</u></u>			

Notes:

¹ \$500,000 from Dollar Tree
² \$500,000 from Dollar General; \$1.8 Million from Senior Living Complex

Increment Revenue Projections

Village of Little Chute, Wisconsin									
Tax Increment District # 8									
Tax Increment Projection Worksheet									
Type of District	Rehabilitation				Base Value	2,287,700	Apply to Base Value		
District Creation Date	July 18, 2018				Appreciation Factor	1.00%			
Valuation Date	Jan 1,	2018			Base Tax Rate	\$23.44			
Max Life (Years)	27				Rate Adjustment Factor				
Expenditure Period/Termination	22	7/18/2040			Tax Exempt Discount Rate				
Revenue Periods/Final Year	27	2046			Taxable Discount Rate	1.50%			
Extension Eligibility/Years	Yes	3							
Recipient District	Yes								
Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	Tax Exempt NPV Calculation	Taxable NPV Calculation
1 2018	500,000	2019	0	500,000	2020	\$23.44	11,721	11,721	11,209
2 2019	2,300,000	2020	5,000	2,805,000	2021	\$23.44	65,757	77,479	73,165
3 2020	500,000	2021	28,050	3,333,050	2022	\$23.44	78,136	155,615	145,696
4 2021	0	2022	33,331	3,366,381	2023	\$23.44	78,918	234,533	217,870
5 2022	500,000	2023	33,664	3,900,044	2024	\$23.44	91,428	325,962	300,249
6 2023	0	2024	39,000	3,939,045	2025	\$23.44	92,343	418,304	382,223
7 2024	500,000	2025	39,390	4,478,435	2026	\$23.44	104,988	523,292	474,044
8 2025	0	2026	44,784	4,523,220	2027	\$23.44	106,038	629,330	565,413
9 2026	250,000	2027	45,232	4,818,452	2028	\$23.44	112,959	742,288	661,308
10 2027	0	2028	48,185	4,866,636	2029	\$23.44	114,088	856,377	756,730
11 2028	0	2029	48,666	4,915,303	2030	\$23.44	115,229	971,606	851,682
12 2029	0	2030	49,153	4,964,456	2031	\$23.44	116,381	1,087,987	946,166
13 2030	0	2031	49,645	5,014,100	2032	\$23.44	117,545	1,205,532	1,040,185
14 2031	0	2032	50,141	5,064,241	2033	\$23.44	118,721	1,324,253	1,133,740
15 2032	0	2033	50,642	5,114,884	2034	\$23.44	119,908	1,444,161	1,226,835
16 2033	0	2034	51,149	5,166,032	2035	\$23.44	121,107	1,565,268	1,319,471
17 2034	0	2035	51,660	5,217,693	2036	\$23.44	122,318	1,687,586	1,411,651
18 2035	0	2036	52,177	5,269,870	2037	\$23.44	123,541	1,811,127	1,503,376
19 2036	0	2037	52,699	5,322,568	2038	\$23.44	124,777	1,935,904	1,594,650
20 2037	0	2038	53,226	5,375,794	2039	\$23.44	126,024	2,061,928	1,685,475
21 2038	0	2039	53,758	5,429,552	2040	\$23.44	127,285	2,189,213	1,802,489
22 2039	0	2040	54,296	5,483,848	2041	\$23.44	128,557	2,317,770	1,893,770
23 2040	0	2041	54,838	5,538,686	2042	\$23.44	129,843	2,447,613	1,984,601
24 2041	0	2042	55,387	5,594,073	2043	\$23.44	131,141	2,578,755	2,074,984
25 2042	0	2043	55,941	5,650,014	2044	\$23.44	132,453	2,711,208	2,164,922
26 2043	0	2044	56,500	5,706,514	2045	\$23.44	133,777	2,844,985	2,254,418
27 2044	0	2045	57,065	5,763,579	2046	\$23.44	135,115	2,980,100	2,343,472
Totals	4,550,000		1,213,579		Future Value of Increment		2,980,100		

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

NPV calculations represent estimated amount of funds that could be borrowed (including project cost, capitalized interest and issuance costs).

Cash Flow

Village of Little Chute, Wisconsin

Tax Increment District # 8

Cash Flow Projection

Year	Projected Revenues				Expenditures									Balances				
	Tax Increments	Interest Earnings/ (Cost)	Capitalized Interest	Total Revenues	G.O. Bond 1,055,000			State Trust Fund Loan 430,000			Admin. + 2%	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year		
2018				0								0	0	0	1,055,000	2018		
2019			34,238	34,238				34,238				34,238	0	0	0	1,055,000	2019	
2020	11,721	0	34,238	45,959				34,238				2,000	36,238	9,721	9,721	1,055,000	2020	
2021	65,757	97		65,855		0	2.25%	34,238				2,040	36,278	29,577	39,299	1,055,000	2021	
2022	78,136	393		78,529	25,000	2.40%	34,238		0	4.50%	27,300	2,081	88,618	(10,089)	29,210	1,460,000	2022	
2023	78,918	292		79,210	25,000	2.50%	33,638	5,000	4.50%	27,300	2,122	93,060	(13,850)	15,360	1,430,000	2023		
2024	91,428	154		91,582	30,000	2.60%	33,013	5,000	4.50%	19,013	2,165	89,190	2,392	17,752	1,395,000	2024		
2025	92,343	178		92,520	35,000	2.70%	32,233	5,000	4.50%	18,788	2,208	93,228	(708)	17,044	1,355,000	2025		
2026	104,988	170		105,158	45,000	2.80%	31,288	5,000	4.50%	18,563	2,252	102,102	3,056	20,100	1,305,000	2026		
2027	106,038	201		106,239	50,000	2.90%	30,028	5,000	4.50%	18,338	2,297	105,662	576	20,676	1,250,000	2027		
2028	112,959	207		113,165	65,000	2.95%	28,578	5,000	4.50%	18,113	2,343	119,033	(5,868)	14,808	1,180,000	2028		
2029	114,088	148		114,236	65,000	3.05%	26,660	5,000	4.50%	17,888	2,390	116,938	(2,701)	12,107	1,110,000	2029		
2030	115,229	121		115,350	65,000	3.15%	24,678	5,000	4.50%	17,663	2,438	114,778	572	12,679	1,040,000	2030		
2031	116,381	127		116,508	70,000	3.25%	22,630	5,000	4.50%	17,438	2,487	117,554	(1,046)	11,633	965,000	2031		
2032	117,545	116		117,662	70,000	3.35%	20,355	5,000	4.50%	17,213	2,536	115,104	2,558	14,191	890,000	2032		
2033	118,721	142		118,863	75,000	3.40%	18,010	5,000	4.50%	16,988	2,587	117,585	1,278	15,468	810,000	2033		
2034	119,908	155		120,063	80,000	3.45%	15,460	5,000	4.50%	16,763	2,639	119,861	201	15,670	725,000	2034		
2035	121,107	157		121,264	85,000	3.50%	12,700	5,000	4.50%	16,538	2,692	121,929	(666)	15,004	635,000	2035		
2036	122,318	150		122,468	85,000	3.55%	9,725	5,000	4.50%	16,313	2,746	118,783	3,685	18,689	545,000	2036		
2037	123,541	187		123,728	90,000	3.60%	6,708	10,000	4.50%	15,975	2,800	125,483	(1,755)	16,934	445,000	2037		
2038	124,777	169		124,946	95,000	3.65%	3,468	10,000	4.50%	15,525	2,856	126,849	(1,903)	15,031	340,000	2038		
2039	126,024	150		126,175				75,000	4.50%	13,613	2,914	91,526	34,649	49,680	265,000	2039		
2040	127,285	497		127,781				80,000	4.50%	10,125	2,972	93,097	34,685	84,364	185,000	2040		
2041	128,557	844		129,401				90,000	4.50%	6,300	3,031	99,331	30,070	114,434	95,000	2041		
2042	129,843	1,144		130,987				95,000	4.50%	2,138	3,092	100,229	30,758	145,192	0	2042		
2043	131,141	1,452		132,593							3,154	0	132,593	277,785		2043		
2044	132,453	2,778		135,231							3,217	0	135,231	413,016		2044		
2045	133,777	4,130		137,908							3,281	0	137,908	550,924		2045		
2046	135,115	5,509		140,624							3,347	0	140,624	691,548		2046		
Total	2,980,100	19,668	68,475	3,068,243	1,055,000			486,118	430,000	347,888	70,689	2,376,695				Total		

Notes:

Projected TID Closure

SECTION 11: Annexed Property

There are no lands proposed for inclusion within the District that were annexed by the Village on or after January 1, 2004.

SECTION 12: Estimate of Property to be Devoted to Retail Business

Pursuant to Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)1, the Village estimates that 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period.

SECTION 13: Proposed Zoning Ordinance Changes

The Village does not anticipate that the District will require any changes in zoning ordinances.

SECTION 14: Proposed Changes in Master Plan, Map, Building Codes and Village of Little Chute Ordinances

It is expected that this Plan will be complementary to the Village's Master Plan. There are no proposed changes to the Master Plan, map, building codes or other Village ordinances for the implementation of this Plan.

SECTION 15: Relocation

It is not anticipated there will be a need to relocate persons or businesses in conjunction with this Plan. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the Village will follow applicable Wisconsin Statutes Section chapter 32.

SECTION 16: Orderly Development and/or Redevelopment of the Village of Little Chute

The District contributes to the orderly development and/or redevelopment of the Village by providing the opportunity for continued growth in tax base, job opportunities and general economic activity.

SECTION 17: List of Estimated Non-Project Costs

Non-Project costs are public works projects that only partly benefit the District or are not eligible to be paid with tax increments, or costs not eligible to be paid with TIF funds.

The Village does not expect to incur any non-project costs in the implementation of this Project Plan.

SECTION 18:
**Opinion of Attorney for the Village of Little Chute Advising
Whether the Plan is Complete and Complies with
Wisconsin Statutes 66.1105**

June 26, 2018

SAMPLE

Michael Vanden Berg, Village President
Village of Little Chute
108 W. Main Street
Little Chute, Wisconsin 54140

RE: Village of Little Chute, Wisconsin Tax Incremental District No. 8

Dear Village President:

As Village Attorney for the Village of Little Chute, I have reviewed the Project Plan and, in my opinion, have determined that it is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

Sincerely,

Attorney Charles D. Koehler
Village of Little Chute

Exhibit A:

Calculation of the Share of Projected Tax Increments Estimated to be Paid by the Owners of Property in the Overlying Taxing Jurisdictions

Estimated portion of taxes that owners of taxable property in each taxing jurisdiction overlaying district would pay by jurisdiction.								
Statement of Taxes Data Year:			2016		Percentage			
County			3,250,571		21.68%			
Municipality			6,048,287		40.34%			
School District of Appleton Area					0.00%			
School District of Kaukauna Area					0.00%			
School District of Little Chute Area			4,938,043		32.94%			
Technical College			755,165		5.04%			
Total			14,992,066					
Revenue Year	County	Municipality	School District of Appleton Area	School District of Kaukauna Area	School District of Little Chute Area	Technical College	Total	Revenue Year
2020	2,541	4,729	0	0	3,861	590	11,721	2020
2021	14,257	26,529	0	0	21,659	3,312	65,757	2021
2022	16,942	31,523	0	0	25,736	3,936	78,136	2022
2023	17,111	31,838	0	0	25,994	3,975	78,918	2023
2024	19,823	36,885	0	0	30,114	4,605	91,428	2024
2025	20,022	37,254	0	0	30,416	4,651	92,343	2025
2026	22,763	42,355	0	0	34,581	5,288	104,988	2026
2027	22,991	42,779	0	0	34,926	5,341	106,038	2027
2028	24,492	45,571	0	0	37,206	5,690	112,959	2028
2029	24,737	46,027	0	0	37,578	5,747	114,088	2029
2030	24,984	46,487	0	0	37,954	5,804	115,229	2030
2031	25,234	46,952	0	0	38,333	5,862	116,381	2031
2032	25,486	47,422	0	0	38,717	5,921	117,545	2032
2033	25,741	47,896	0	0	39,104	5,980	118,721	2033
2034	25,998	48,375	0	0	39,495	6,040	119,908	2034
2035	26,258	48,858	0	0	39,890	6,100	121,107	2035
2036	26,521	49,347	0	0	40,289	6,161	122,318	2036
2037	26,786	49,841	0	0	40,692	6,223	123,541	2037
2038	27,054	50,339	0	0	41,099	6,285	124,777	2038
2039	27,325	50,842	0	0	41,510	6,348	126,024	2039
2040	27,598	51,351	0	0	41,925	6,411	127,285	2040
2041	27,874	51,864	0	0	42,344	6,476	128,557	2041
2042	28,152	52,383	0	0	42,767	6,540	129,843	2042
2043	28,434	52,907	0	0	43,195	6,606	131,141	2043
2044	28,718	53,436	0	0	43,627	6,672	132,453	2044
2045	29,006	53,970	0	0	44,063	6,739	133,777	2045
2046	29,296	54,510	0	0	44,504	6,806	135,115	2046
	646,144	1,202,269	0	0	981,577	150,111	2,980,100	

Notes:

The projection shown above is provided to meet the requirements of Wisconsin Statute 66.1105(4)(i)4.

2018 Pumpage Totals

7/12/2018

Pumpage x 1000								Waste Discharge x 1000								Blend and Pumpage %							
Well Pumps			Booster Pumps			Well	Booster	Storm			Sanitary			Storm	Sanitary	Blend %			% Pumped by Plant				
# 1	# 3	# 4	# 1	# 3	# 4	Totals	Totals	# 1	# 3	# 4	# 1	# 3	# 4	Totals	Totals	# 1	# 3	# 4	# 1	# 3	# 4		
1-Jun	385	476	521	332	447	562	1,382	1,341	15	0		17	0	39	15	56	11.95%	15.06%	13.92%	27.9%	34.4%	37.7%	
2-Jun	17	757	436	44	734	476	1,210	1,254	0	16		0	49	19	16	68	11.76%	15.73%	13.18%	1.4%	62.6%	36.0%	
3-Jun	0	750	508	0	703	550	1,258	1,253	0	17		0	49	29	17	78		16.41%	13.32%	0.0%	59.6%	40.4%	
4-Jun	110	920	430	118	712	525	1,460	1,355	0	17		0	49	43	17	92	10.91%	15.64%	13.40%	7.5%	63.0%	29.5%	
5-Jun	756	337	553	730	335	548	1,646	1,613	24	11		28	33	43	35	104	11.90%	16.60%	13.79%	45.9%	20.5%	33.6%	
6-Jun	802	283	464	770	267	509	1,549	1,546	19	6		23	16	38	25	77	11.85%	14.70%	14.12%	51.8%	18.3%	30.0%	
7-Jun	733	341	414	697	288	459	1,488	1,444	24	10		28	33	19	34	80	11.87%	16.01%	12.98%	49.3%	22.9%	27.8%	
8-Jun	786	94	403	741	89	453	1,283	1,283	20	0		23	0	29	20	52	11.83%	16.39%	13.45%	61.3%	7.3%	31.4%	
9-Jun	717	0	431	692	0	456	1,148	1,148	24	0		28	0	43	24	71	11.85%		15.30%	62.5%	0.0%	37.5%	
10-Jun	107	890	426	101	866	455	1,423	1,422	0	22		0	52	24	22	76	11.21%	16.27%	13.15%	7.5%	62.5%	29.9%	
11-Jun	153	817	414	156	757	451	1,384	1,364	0	17		0	61	19	17	80	11.76%	15.97%	12.58%	11.1%	59.0%	29.9%	
12-Jun	817	315	419	795	288	458	1,551	1,541	29	0		29	0	43	29	72	11.87%	14.28%	13.34%	52.7%	20.3%	27.0%	
13-Jun	738	178	502	670	188	676	1,418	1,534	15	6		22	16	28	21	66	11.79%	15.44%	13.37%	52.0%	12.6%	35.4%	
14-Jun	800	303	527	808	281	443	1,630	1,532	24	10		28	17	43	34	88	11.88%	15.61%	13.31%	49.1%	18.6%	32.3%	
15-Jun	750	29	391	684	3	441	1,170	1,128	19	1		23	16	29	20	68	11.87%	12.50%	13.66%	64.1%	2.5%	33.4%	
16-Jun	773	0	353	747	0	416	1,126	1,163	24	0		29	0	29	24	58	11.90%		13.60%	68.7%	0.0%	31.3%	
17-Jun	795	249	478	807	234	494	1,522	1,535	20	0		22	0	28	20	50	11.82%	14.73%	13.80%	52.2%	16.4%	31.4%	
18-Jun	753	57	555	723	54	576	1,365	1,353	24	5		29	16	52	29	97	11.95%	15.87%	13.63%	55.2%	4.2%	40.7%	
19-Jun	37	806	520	1	776	557	1,363	1,334	0	17		0	49	20	17	69	10.81%	16.52%	12.51%	2.7%	59.1%	38.2%	
20-Jun	0	839	434	0	788	525	1,273	1,313	0	16		0	48	43	16	91		16.22%	12.16%	0.0%	65.9%	34.1%	
21-Jun	253	1,207	165	283	1,119	157	1,625	1,559	4	22		5	65	230	26	300	11.46%	16.29%	14.11%	15.6%	74.3%	10.2%	
22-Jun	760	0	532	696	0	573	1,292	1,269	24	0		29	0	27	24	56	11.84%		13.11%	58.8%	0.0%	41.2%	
23-Jun	718	0	414	694	0	435	1,132	1,129	20	0		22	0	17	20	39	11.98%		12.13%	63.4%	0.0%	36.6%	
24-Jun	794	161	567	805	151	595	1,522	1,551	19	12		23	32	58	31	113	11.84%	17.10%	14.05%	52.2%	10.6%	37.3%	
25-Jun	771	164	564	706	184	603	1,499	1,493	24	0		28	0	44	24	72	11.80%	15.55%	13.88%	51.4%	10.9%	37.6%	
26-Jun	70	759	539	67	699	580	1,368	1,346	0	16		0	49	44	16	93	11.43%	16.72%	11.70%	5.1%	55.5%	39.4%	
27-Jun	84	878	537	81	840	575	1,499	1,496	0	16		0	49	44	16	93	11.90%	16.38%	12.32%	5.6%	58.6%	35.8%	
28-Jun	195	842	614	188	776	657	1,651	1,621	10	17		12	57	45	27	114	11.79%	16.26%	12.12%	11.8%	51.0%	37.2%	
29-Jun	591	552	606	567	505	660	1,749	1,732	14	0		17	0	57	14	74	11.68%	14.31%	12.07%	33.8%	31.6%	34.6%	
30-Jun	235	692	424	267	644	498	1,351	1,409	5	17		5	48	29	22	82	11.49%	16.35%	11.21%	17.4%	51.2%	31.4%	
Avg	483	457	471	466	424	512	1,411	1,402	13		#DIV/0!	16			42	22	84	11.7%	15.7%	13.2%	34.6%	31.8%	33.6%
Total	14,500	13,696	14,141	13,970	12,728	15,363	42,337	42,061	401		0	470			1,251	672	2,525						

2018 Treatment Totals

7/12/2018

	Chemical Pounds									Doseage					
	Chlorine			Silicate			Salt			Chlorine			Silicate		
	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4	# 1	# 3	# 4
1-Jun	29.6	42.2	40.8	102	166	246	2,860	0	5,720	1.15	1.33	1.17	9.37	12.34	16.70
2-Jun	1.4	63.4	34.2	8	270	194	0	5,720	2,080	1.23	1.26	1.18	16.65	12.62	15.74
3-Jun	0	63.8	39.8	0	266	234	0	5,720	3,900		1.27	1.17		12.55	16.29
4-Jun	8.4	77.8	33.8	32	338	195	0	5,720	5,720	1.14	1.27	1.18	10.29	13.00	16.04
5-Jun	58.6	30.8	43.4	202	114	259	4,420	3,900	5,980	1.16	1.37	1.18	9.45	11.97	16.57
6-Jun	62.6	23	36.8	214	96	206	3,640	2,080	5,720	1.17	1.22	1.19	9.44	12.00	15.70
7-Jun	57.4	29	32.4	188	132	196	4,680	3,900	1,820	1.17	1.27	1.17	9.07	13.69	16.75
8-Jun	61.4	8.6	29	200	67	182	3,640	0	4,160	1.17	1.37	1.08	9.00	25.21	15.97
9-Jun	55.4	0	33.4	186	0	220	4,680	0	5,720	1.16		1.16	9.18		18.06
10-Jun	8.2	73.2	33	30	316	208	0	7,800	3,900	1.15	1.23	1.16	9.92	12.56	17.27
11-Jun	11.8	67.6	32.2	38	290	182	0	5,720	2,080	1.16	1.24	1.17	8.79	12.56	15.55
12-Jun	63	25.8	32.8	212	118	206	5,460	0	5,720	1.16	1.23	1.17	9.18	13.25	17.39
13-Jun	56.8	14.4	42.4	192	62	233	2,600	1,820	3,900	1.15	1.21	1.27	9.20	12.32	16.42
14-Jun	62	24.2	38	210	102	247	4,680	2,080	5,980	1.16	1.20	1.08	9.29	11.91	16.58
15-Jun	58.2	3.6	30.6	198	12	182	3,640	1,820	3,900	1.16	1.86	1.17	9.34	14.64	16.46
16-Jun	60	0	27.6	198	0	168	4,420	0	3,900	1.16		1.17	9.06		16.83
17-Jun	61.8	18.6	37.2	196	92	220	3,640	0	3,900	1.17	1.12	1.17	8.72	13.07	16.28
18-Jun	58.4	5.2	42.8	182	20	260	4,680	2,080	7,800	1.16	1.37	1.16	8.55	12.41	16.57
19-Jun	3.8	65.6	39.2	10	257	246	0	5,720	2,080	1.54	1.22	1.13	9.56	11.28	16.73
20-Jun	0	70.4	33.8	0	306	208	0	5,720	5,720		1.26	1.17		12.90	16.95
21-Jun	19.6	102	13.2	76	444	91	780	7,800	11,700	1.16	1.27	1.20	10.63	13.01	19.51
22-Jun	58.8	0	40.8	202	0	246	4,680	0	3,900	1.16		1.15	9.40		16.36
23-Jun	55.4	0	33	186	0	194	3,640	0	2,080	1.16		1.19	9.16		16.58
24-Jun	61.6	12.6	44.4	212	54	273	3,640	3,900	7,800	1.16	1.17	1.17	9.44	11.86	17.03
25-Jun	59.6	13.4	43.6	196	56	259	4,680	0	5,980	1.16	1.22	1.16	8.99	12.08	16.24
26-Jun	5.6	63.8	41.6	18	266	233	0	5,720	5,720	1.20	1.26	1.16	9.10	12.40	15.29
27-Jun	6.4	72.8	42.2	26	318	260	0	5,980	5,980	1.14	1.24	1.18	10.95	12.81	17.13
28-Jun	15.2	69.6	48	50	294	273	1,820	5,720	5,720	1.17	1.24	1.17	9.07	12.35	15.73
29-Jun	45.6	46.4	47.4	156	204	272	2,600	0	7,800	1.16	1.26	1.17	9.34	13.07	15.88
30-Jun	18.4	58.2	33.8	58	246	193	1,040	5,720	3,900	1.17	1.26	1.19	8.73	12.57	16.10
Avg	37.5	38.2	36.7	125.9	163.5	219.5	2,531	3,155	5,009	1.2	1.3	1.2	9.6	13.1	16.6
Total	1,125.0	1,146.0	1,101.2	3,778.0	4,906.0	6,586.0	75,920	94,640	150,280	33.0	33.2	35.0	268.8	340.4	496.7

2018 System Samples

7/12/2018

2018 PUMPING AND WASTE REPORT

	Pump age x 1000								Waste Discharge x 1000											
	Well Pumps			Booster Pumps			Well	Booster	Storm			Sanitary			Pounds of Chloride			Storm	Sanitary	
	Well # 1	Well # 3	Well # 4	Well # 1	Well # 3	Well # 4	Totals	Totals	Well # 1	Well # 3	Well # 4	Well # 1	Well # 3	Well # 4	Well # 1	Well # 3	Well # 4	Totals	Totals	
Jan-18	11,778	9,568	14,211	11,409	8,977	15,531	35,557	35,917	331	199	0	604	607	1,004	37,694	42,110	87,532	530	2,215	
Feb-18	9,185	10,290	10,807	8,800	9,708	11,768	30,282	30,276	248	203	0	332	630	766	28,231	44,634	67,976	451	1,728	
Mar-18	11,593	9,828	11,738	11,179	9,202	12,798	33,159	33,179	325	172	0	379	597	855	37,063	42,110	74,442	497	1,831	
Apr-18	13,089	8,743	11,623	12,583	8,224	12,701	33,455	33,508	363	193	0	424	575	842	41,479	41,164	71,603	556	1,841	
May-18	16,181	10,089	13,139	15,604	9,457	14,356	39,409	39,417	444	209	0	522	636	985	50,942	44,634	81,539	653	2,143	
Jun-18	14,500	13,696	14,141	13,970	12,728	15,363	42,337	42,061	401	271	0	470	804	1,251	46,053	57,409	91,160	672	2,525	
Jul-18																				
Aug-18																				
Sep-18																				
Oct-18																				
Nov-18																				
Dec-18																				
Average	12,721	10,369	12,610	12,258	9,716	13,753	35,700	35,726	352	208	0	455	642	950	40,244	45,343	79,042	560	2,047	
Total	76,326	62,214	75,659	73,545	58,296	82,517	214,199	214,358	2,112	1,247	0	2,731	3,849	5,702	241,463	272,060	474,252	3,359	12,282	

2018 Commission Summary

7/12/2018

Month	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Year
Meter Change: 3/4" Model 25		1	12	22	24	74							133
Meter Change: 1" Model 40						1							1
Meter Change: 1 1/2" Model 120													0
Meter Change: 2" Model 170													0
Meter Tested: 3/4" Model 25					28	91							119
Meter Tested: 1" Model 40													0
Meter Tested: 1 1/2" Model 120			25										25
Meter Tested: 2" Model 170		18											18
Meter Tested: 3"	9												9
Meter Tested: 4"	5	1			2								8
Meter Tested: 6"					1								1
Plant Meter Tested													0
New Install: 3/4" Model 25	3	8	2	9		2							24
New Install 1" Model 40													0
New Install 1 1/2" Model 120	1	1				1							3
New Install 2" Model 170													0
New Install 3" or 4" CMPD													0
Final Reads	60	26	62	65									213
High/Low Work Orders	23	32	16	9									80
Customer Concerns (Water Quality)			1										1
Water Main Break	2			1	4	2							9
Service Repair (Leaks,break,etc)	1	1		1									3
Valve Repair (Repair, replace)													0
Hydrant Repair (Repair,service,replace)	1				1	1							3
Valves Exercised	8			5	6	271							290
Hydrants Flushed	2			1	572	5							580
Residential Cross Connection Inspections			12	22	24	74							132
Commercial Cross Connection Inspections			80										80
Plant PM Work Orders													0
DNR Water Samples	13	10	10	10	13	10							66
In-House Water Samples	28	28	28	35	28	28							175



MIDWEST CONTRACT OPERATIONS, INC.
P.O. BOX 418 MENASHA, WI 54952-0418

Monthly Superintendent Report/Update

To: Village of Little Chute Water Commission
From: Jerry Verstegen, Water Utility Supt. (MCO)
Month of: June 2018

Updates for current, past and ongoing Water Department projects and areas of concern:

1. Plants/Treatment
 - Well discharge air reliefs have been cleaned or replaced.
 - Update of salt quality issues.
2. Distribution
 - Wilson Street water relay: Main line and public services complete, they are working on the private services.
 - Main break on 120 Homewood Ct., there has been several breaks at this location. Staff is looking into spot relay of this area.
 - Replaced hydrant at 520 Randolph
3. Meters
 - Residential meter changes continue
4. General Water
 - Well # 4 failure:
 - i. Well # 4 pump shaft broke around 1:35am, Tuesday July 10th.
 - ii. Pump crew is currently removing pump.
 - iii. Update at meeting.

Jerry Verstegen (920-858-7477)



**Engineering Department &
Department of Public Works**

Monthly Utility Commission

Report for June 2018

Sanitary Sewer

Engineering Installed information:

Village contractor installed 1283 LF of 8 inch of sanitary sewer main and 4 sanitary manholes.

Street Notes:

- Crews have started the 2018 sanitary sewer preventative maintenance.
- Routine sewer route checked.

Storm Sewer

Engineering Installed information:

Village contractor installed 672 LF of 24 inch of storm main, 200 LF of 12 inch storm main and 4 storm manholes.

Street Notes:

- Speedy Clean was in to locate a mini storm on Lyle Street. Working with home owner on a solution to the damaged lateral.
- Inlet repair on "00" east of Depot St.
- Storm line excavated at Depot and "00" to find a misaligned joint on a rebuilt storm structure (inlet) at legion parking lot.
- Sweeper has been out on a weekly basis.

Storm Ponds

Street Notes:

- Ponds were inspected and trash racks cleaned.
- Took call on thistle growing in pond and spreading into the residence lawn. Sprayed with a selective herbicide that would not affect lawn or prairie.

Water

Engineering Installed information:

Village contractor installed 635 LF of 8 inch of water main.

Street Notes:

- Clean up of two major water breaks.
- Restoration of hot mix from past water breaks.
- Lawn restorations of previous water breaks.

Engineering Notes:

Wilson Street & Hayes Street Paving and Utility Projects 2018

Utility Construction has completed sanitary main and water services for Hayes Street. Storm sewer main, storm laterals and sanitary laterals are in the process of being completed in July. Wilson Street Utilities (sanitary, storm, & water mains) have been completed. Utility laterals should be completed by the end of July. Downtown storm sewer project is anticipated to start by the end of July. Updates to the schedule will be provided when received.

Survey work has begun on W. Evergreen Drive for the urbanization design which includes storm sewer.

GIS Utility Revision

Engineering staff continues to update the utility data base to improve accessibility and reliability of our information for public utilities. Our summer interns are collecting utility locations in the field to input altered information into GIS systems. Engineering is working in unison with Public Works and MCO to revamp the water utility database to better suit the needs of the Village and Public and hopes to provide new capabilities.

UTILITY COMMISSION

July 17, 2018



Utility Bills List

July 17, 2018

\$ 197,509.37

The above payments are recommended for approval on July 17, 2018.

Rejected: _____

UTILITY INVOICES PAID WITH VILLAGE BILLS - JUNE 15 - JUNE 30	\$ 360,600.67
UTILITY INVOICES PAID WITH VILLAGE BILLS -JULY 1 - JULY 12	\$ 13,641.55
TOTAL	\$ 571,751.59

Approved: July 17, 2018

Kevin Coffey, Chairperson

Laurie Decker, Clerk

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
BERGSTROM FORD OF FOX VALLEY (3484)							
317945	Invoi	REPLACE A/C COMPRESSOR AND BELT	1,227.20	Open	Non		620-53644-247
Total BERGSTROM FORD OF FOX VALLEY (3484):							
			<u>1,227.20</u>				
BUTCH'S CURB & LANDSCAPING LLC (4945)							
1461	Invoi	RISER RINGS FOR LEGION PARKING LOT	182.00	Open	Non		630-53442-218
Total BUTCH'S CURB & LANDSCAPING LLC (4945):							
			<u>182.00</u>				
COMPASS MINERALS AMERICA (4500)							
273828	Invoi	BULK COARSE UNTREATED ROCK	2,428.60	Open	Non		620-53634-224
274317	Invoi	BULK COARSE UNTREATED ROCK	2,367.58	Open	Non		620-53634-224
274318	Invoi	BULK COARSE UNTREATED ROCK	2,483.51	Open	Non		620-53634-224
277941	Invoi	BULK COARSE UNTREATED ROCK	2,430.63	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):							
			<u>9,710.32</u>				
DAMAGE PREVENTION SERVICES (4068)							
2511	Invoi	JUNE LOCATES	641.75	Open	Non		610-53612-209
2511	Invoi	JUNE LOCATES	1,284.88	Open	Non		620-53644-209
2511	Invoi	JUNE LOCATES	922.37	Open	Non		630-53442-209
Total DAMAGE PREVENTION SERVICES (4068):							
			<u>2,849.00</u>				
DONALD HIETPAS & SONS INC. (209)							
060518	Invoi	REPAIRED 2 WATER BREAKS AT 120 HOMEWOOD	4,234.07	Open	Non		620-53644-251
060618	Invoi	REPAIRED WATER BREAK AT 1901 BUCHANAN	2,792.75	Open	Non		620-53644-251
061418	Invoi	INSTALLED NEW HYDRANT AT 520 RANDOLPH	1,619.02	Open	Non		620-19204
061518	Invoi	DELIVERED 21 TON OF 3/4" TO EVERGREEN WEL	227.01	Open	Non		620-53644-251
61418	Invoi	DRILLED FOR WATER BREAK ON TAYLOR & MOA	635.84	Open	Non		620-53644-251
Total DONALD HIETPAS & SONS INC. (209):							
			<u>9,508.69</u>				
FERGUSON ENTERPRISES INC #448 #1020 (2046)							
4527718	Invoi	THREAD COUPLINGS	130.34	Open	Non		620-53644-251
4552931	Invoi	BALL VALVES AND COUPLINGS	164.52	Open	Non		620-53644-251
Total FERGUSON ENTERPRISES INC #448 #1020 (2046):							
			<u>294.86</u>				
FERGUSON WATERWORKS #1476 (221)							
0249335	Invoi	HOSE BIBBS	1,337.50	Open	Non		620-53644-255
Total FERGUSON WATERWORKS #1476 (221):							
			<u>1,337.50</u>				
HAWKINS INC (1918)							
4303899	Invoi	AZONE	383.26	Open	Non		620-53634-214
4303899	Invoi	SODIUM SILICATE	2,540.64	Open	Non		620-53634-220
Total HAWKINS INC (1918):							
			<u>2,923.90</u>				
HEART OF THE VALLEY (280)							
071218	Invoi	JUNE WASTEWATER	131,888.89	Open	Non		610-53611-225
071218	Invoi	FOG CONTROL	149.00	Open	Non		610-53611-204
Total HEART OF THE VALLEY (280):							
			<u>132,037.89</u>				

VILLAGE OF LITTLE CHUTE

Invoice Register-UTILITY BILLS LIST

Input Dates: 7/17/2018 - 7/17/2018

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Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
MCC INC (480)							
140110	Invoi	HOT MIX ASPHALT	1,925.82	Open	Non		620-53644-216
140110	Invoi	HOT MIX ASPHALT	101.36	Open	Non		630-53442-216
140932	Invoi	COLD MIX	779.45	Open	Non		620-53644-251
Total MCC INC (480):			2,806.63				
MCO (2254)							
22791	Invoi	JULY METER READING	354.17	Open	Non		620-53904-204
22791	Invoi	JULY METER READING	354.16	Open	Non		610-53613-204
22792	Invoi	AUGUST 2018 HEALTH & LIABILITY INS	3,848.59	Open	Non		620-53644-115
22792	Invoi	AUGUST 2018 OPERATIONS	26,107.25	Open	Non		620-53644-115
22816	Invoi	#318 MILEAGE - JUNE 2018	292.67	Open	Non		620-53644-247
Total MCO (2254):			30,956.84				
MIDWEST METER INC (4407)							
0102204-IN	Invoi	TURBO HEAD ASSEMBLY	311.85	Open	Non		620-53644-253
Total MIDWEST METER INC (4407):			311.85				
PACE ANALYTICAL SERVICES INC (4619)							
1840052834	Invoi	WATER ANALYSIS	50.00	Open	Non		620-53644-204
Total PACE ANALYTICAL SERVICES INC (4619):			50.00				
SPEEDY CLEAN DRAIN & SEWER (122)							
65556	Invoi	TELEVISE & LOCATE TWO 4" LINES FOR STORM	337.50	Open	Non		630-53442-251
Total SPEEDY CLEAN DRAIN & SEWER (122):			337.50				
THERMASTOR PRODUCTS GROUP (2557)							
2968271 RI	Invoi	DEHUMIDIFIER	2,925.25	Open	Non		620-19250
Total THERMASTOR PRODUCTS GROUP (2557):			2,925.25				
VERIZON WIRELESS (3606)							
9809073499	Invoi	MAY/JUNE SERVICE	49.94	Open	Non		620-53924-203
Total VERIZON WIRELESS (3606):			49.94				
Grand Totals:			197,509.37				

Report GL Period Summary

Vendor number hash: 61086
 Vendor number hash - split: 76408
 Total number of invoices: 27
 Total number of transactions: 34

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	197,509.37	197,509.37

Terms Description	Invoice Amount	Net Invoice Amount
Grand Totals:	197,509.37	197,509.37

Report Criteria:

Invoice Detail,GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
APPLETON OIL CO INC (4236)							
MAY 2018	Invoi	OFF-ROAD DIESEL	31.19	Open	Non		630-53441-247
MAY 2018	Invoi	OFF-ROAD DIESEL	20.79	Open	Non		630-53442-247
MAY 2018	Invoi	OFF-ROAD DIESEL	2.32	Open	Non		610-53612-247
MAY 2018	Invoi	OFF-ROAD DIESEL	1.18	Open	Non		620-53644-247
Total APPLETON OIL CO INC (4236):			55.48				
AT&T (409)							
92078873810963 0	Invoi	MAY/JUNE SERVICE	48.10	Open	Non		620-53024-203
Total AT&T (409):			48.10				
AT&T LONG DISTANCE (2751)							
05/18 845626857	Invoi	APRIL/MAY CHARGES	20.12	Open	Non		620-53924-203
Total AT&T LONG DISTANCE (2751):			20.12				
BAUMGART PLUMBING (57)							
3111	Invoi	NEW PUMP AT DOYLE PARK	2,870.00	Open	Non		610-53612-204
Total BAUMGART PLUMBING (57):			2,870.00				
CARDMEMBER SERVICE (178)							
06/18 11041500088	Invoi	RP TESTING-WATER	4.00	Open	Non		620-53624-255
06/18 11041500088	Invoi	RP TESTING-WATER	200.00	Open	Non		620-53624-255
Total CARDMEMBER SERVICE (178):			204.00				
COMPASS MINERALS AMERICA (4500)							
266783	Invoi	BULK COARSE UNTREATED ROCK	2,391.98	Open	Non		620-53634-224
266792	Invoi	BULK COARSE UNTREATED ROCK	2,450.87	Open	Non		620-53634-224
268760	Invoi	BULK COARSE UNTREATED ROCK	2,423.51	Open	Non		620-53634-224
268761	Invoi	BULK COARSE UNTREATED ROCK	2,425.55	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):			9,692.01				
CORE & MAIN LP (3076)							
1780618	Invoi	SERVICE SADDLE	187.10	Open	Non		620-53644-252
Total CORE & MAIN LP (3076):			187.10				
DIGGERS HOTLINE INC (1380)							
180659201 PP2	Invoi	2ND PREPAYMENT 2018	377.60	Open	Non		610-53612-209
180659201 PP2	Invoi	2ND PREPAYMENT 2018	377.60	Open	Non		620-53644-209
180659201 PP2	Invoi	2ND PREPAYMENT 2018	377.60	Open	Non		630-53442-209
Total DIGGERS HOTLINE INC (1380):			1,132.80				
DONALD HIETPAS & SONS INC. (209)							
2018001	Invoi	PROGRESS PMNT#1-2018 UTILITIES HAYES SANI	141,788.45	Open	Non		610-51018-263
Total DONALD HIETPAS & SONS INC. (209):			141,788.45				

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
EHLERS INVESTMENT PARTNERS LLC (1425)							
MAY 2018	Invoi	MAY INVESTMENT MANAGEMENT	453.14	Open	Oth	620-53924-229	
MAY 2018	Invoi	MAY INVESTMENT MANAGEMENT	252.63	Open	Oth	610-53614-229	
MAY 2018	Invoi	MAY INVESTMENT MANAGEMENT	411.62	Open	Oth	630-53444-229	
Total EHLERS INVESTMENT PARTNERS LLC (1425):			1,117.39				
FERGUSON WATERWORKS #1476 (221)							
247621	Invoi	2 HYMAX COUPLINGS WITH PIPES	810.25	Open	Non	620-53644-252	
247752	Invoi	STAINLESS STEEL CLAMPS	297.45	Open	Non	620-53644-251	
247752-1	Invoi	STAINLESS STEEL CLAMPS	752.81	Open	Non	620-53644-251	
Total FERGUSON WATERWORKS #1476 (221):			1,860.51				
FOX VALLEY TECHNICAL COLLEGE (1775)							
AR28588	Invoi	PRESCRIBED BURN	1,250.00	Open	Non	630-53441-204	
Total FOX VALLEY TECHNICAL COLLEGE (1775):			1,250.00				
GRAINGER (2338)							
9798252491	Invoi	BLACK/WHITE LABEL CARTRIDGE	127.80	Open	Non	620-53644-254	
9800629355	Invoi	FIRST AID KITS	217.84	Open	Non	620-53644-213	
Total GRAINGER (2338):			345.64				
HAWKINS INC (1918)							
4288605	Invoi	AZONE	524.94	Open	Non	620-53634-214	
4288605	Invoi	SODIUM SILICATE	2,595.90	Open	Non	620-53634-220	
4297426	Invoi	AZONE	503.38	Open	Non	620-53634-214	
4297426	Invoi	SODIUM SILICATE	1,527.38	Open	Non	620-53634-220	
Total HAWKINS INC (1918):			5,151.60				
HEART OF THE VALLEY (280)							
060718	Invoi	MAY WASTEWATER	142,677.74	Open	Non	610-53611-225	
060718	Invoi	FOG CONTROL	78.00	Open	Non	610-53611-204	
Total HEART OF THE VALLEY (280):			142,755.74				
HEARTLAND BUSINESS SYSTEMS (3449)							
263954H	Invoi	MAY BILL PRINT QNTY 4061	142.14	Open	Non	610-53614-206	
263954H	Invoi	MAY BILL PRINT QNTY 4061	142.14	Open	Non	620-53904-206	
263954H	Invoi	MAY BILL PRINT QNTY 4061	142.13	Open	Non	630-53443-206	
Total HEARTLAND BUSINESS SYSTEMS (3449):			426.41				
KAUKAUNA UTILITIES (234)							
05/18 9012695	Invoi	DOYLE PARK WELL	3,202.23	Open	Non	620-53624-249	
JUNE 2018	Invoi	1800 STEPHEN ST	1,069.39	Open	Non	630-53441-249	
JUNE 2018	Invoi	STEPHEN ST TOWER/LIGHTING	174.99	Open	Non	620-53624-249	
JUNE 2018	Invoi	#3 WELL WASHINGTON ST	2,267.85	Open	Non	620-53624-249	
JUNE 2018	Invoi	#4 WELL EVERGREEN DRIVE	3,265.71	Open	Non	620-53624-249	
JUNE 2018	Invoi	PUMP STATION JEFFERSON ST	945.81	Open	Non	620-53624-249	
Total KAUKAUNA UTILITIES (234):			10,925.98				

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
MCC INC (480)							
136343	Invoi	3/4" DENSE CRUSHER RUN STONE	42.47	Open	Non		620-53644-216
136835	Invoi	HOT MIX ASPHALT	983.10	Open	Non		620-53644-216
Total MCC INC (480):			1,025.57				
MCO (2254)							
22702	Invoi	JUNE METER READING	354.17	Open	Non		620-53904-204
22702	Invoi	JUNE METER READING	354.17	Open	Non		610-53613-204
22703	Invoi	JULY 2018 HEALTH & LIABILITY INS	3,848.59	Open	Non		620-53644-115
22703	Invoi	JULY 2018 OPERATIONS	26,107.25	Open	Non		620-53644-115
22725	Invoi	#318 MILEAGE - MAY 2018	264.33	Open	Non		620-53644-247
Total MCO (2254):			30,928.51				
MENARDS - APPLETON EAST (319)							
38541	Invoi	SHELF KIT AND CLEANING SUPPLIES	338.31	Open	Non		620-53644-218
Total MENARDS - APPLETON EAST (319):			338.31				
OUTAGAMIE COUNTY HIGHWAY DEPT (2053)							
DEPOT ST	Invoi	WORK IN RIGHT-OF-WAY PERMIT	65.00	Open	Non		630-51105-283
Total OUTAGAMIE COUNTY HIGHWAY DEPT (2053):			65.00				
OUTAGAMIE COUNTY TREASURER (486)							
1016965	Invoi	MAY FUEL BILL	791.26	Open	Non		630-53442-247
1016965	Invoi	MAY FUEL BILL	65.05	Open	Non		610-53612-247
1016965	Invoi	MAY FUEL BILL	404.11	Open	Non		620-53644-247
3010	Invoi	STREET SWEEPINGS	1,135.16	Open	Non		630-53442-204
Total OUTAGAMIE COUNTY TREASURER (486):			2,395.58				
PACE ANALYTICAL SERVICES INC (4619)							
1840050638	Invoi	WATER ANALYSIS	16.00	Open	Non		620-53644-204
Total PACE ANALYTICAL SERVICES INC (4619):			16.00				
PRIMADATA LLC (4671)							
JULY 2018	Invoi	JULY POSTCARD POSTAGE	250.00	Open	Non		610-53613-226
JULY 2018	Invoi	JULY POSTCARD POSTAGE	250.00	Open	Non		620-53904-226
JULY 2018	Invoi	JULY POSTCARD POSTAGE	250.00	Open	Non		630-53443-226
Total PRIMADATA LLC (4671):			750.00				
SAFE SHIP (4553)							
053118	Invoi	POSTAGE - WATER TESTS	143.81	Open	Non		620-53644-204
Total SAFE SHIP (4553):			143.81				
STAPLES BUSINESS ADVANTAGE (3472)							
3380246300	Invoi	HANGING FOLDER/MANILLA FOLDERS	43.05	Open	Non		620-53924-206
Total STAPLES BUSINESS ADVANTAGE (3472):			43.05				
TIME WARNER CABLE (89)							
05/18 60703290180	Invoi	JUNE/JULY SERVICE	96.16	Open	Non		620-53924-203

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
Total TIME WARNER CABLE (89):			96.16				
VILLAGE OF LITTLE CHUTE (1404)							
JUNE 2018	Invoi	3609 FREEDOM RD-WATER/SEWER	8.25	Open	Non		630-53441-249
JUNE 2018	Invoi	#3 WELL WASHINGTON ST	15.68	Open	Non		620-53624-249
JUNE 2018	Invoi	PUMP STATION JEFFERSON ST	29.59	Open	Non		620-53624-249
Total VILLAGE OF LITTLE CHUTE (1404):			53.52				
WE ENERGIES (2788)							
4494800612 06/18	Invoi	920 WASHINGTON ST	12.11	Open	Non		620-53624-249
4494800612 06/18	Invoi	PLANT #1 (100 WILSON ST)	122.06	Open	Non		620-53624-249
4494800612 06/18	Invoi	PLANT #2 (1118 JEFFERSON ST)	61.46	Open	Non		620-53624-249
4494800612 06/18	Invoi	LC WELL #4 PUMPHOUSE (625 E EVERGREEN)	28.26	Open	Non		620-53624-249
4494800612 06/18	Invoi	PUMP STATION @ EVERGREEN & FRENCH	574.94	Open	Non		620-53624-249
Total WE ENERGIES (2788):			798.83				
WI DNR (76)							
WU79168	Invoi	2018 WATER USE FEES	1,400.00	Open	Non		620-53604-257
Total WI DNR (76):			1,400.00				
WI DNR-ENVIRONMENTAL FEES (27)							
445170000-2018-1	Invoi	2018 ENVIRONMENTAL FEE	1,750.00	Open	Non		630-53444-225
Total WI DNR-ENVIRONMENTAL FEES (27):			1,750.00				
WI RURAL WATER ASSOCIATION (590)							
S2937	Invoi	SYSTEM MEMBERSHIP RENEWAL	585.00	Open	Non		620-53924-208
Total WI RURAL WATER ASSOCIATION (590):			585.00				
WISCONSIN CENTRAL (2798)							
9500186930	Invoi	PIPELINE-SANITARY SEWER	180.00	Open	Non		610-53612-211
9500186980	Invoi	PIPELINE-STORM SEWER	200.00	Open	Non		630-53442-211
Total WISCONSIN CENTRAL (2798):			380.00				
Grand Totals:			360,600.67				

Report GL Period Summary

Vendor number hash: 85819
 Vendor number hash - split: 145047
 Total number of invoices: 46
 Total number of transactions: 75

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	360,600.67	360,600.67

Terms Description	Invoice Amount	Net Invoice Amount
Grand Totals:	<u>360,600.67</u>	<u>360,600.67</u>

Report Criteria:

Invoice Detail.GL Account = "6200000000"- "6209999999", "6100000000"- "6109999999", "6300000000"- "6309999999"

Report Criteria:

Invoice Detail,GL Account = "6200000000"- "6209999999", "6100000000"- "6109999999", "6300000000"- "6309999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
COMPASS MINERALS AMERICA (4500)							
271805	Invoi	BULK COARSE UNTREATED ROCK	2,415.38	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA (4500):							
			2,415.38				
DONALD HIETPAS & SONS INC. (209)							
060218	Invoi	INSTALLED NEW HYDRANT @ 26 BITTER SWEET	1,597.63	Open	Non		620-53644-254
060218-1	Invoi	REPAIRED WATER BREAK @ FLORIDA & ORCHA	2,394.50	Open	Non		620-53644-251
060218-2	Invoi	REPAIRED 2ND WATER BREAK @ FLORIDA & OR	2,422.38	Open	Non		620-53644-251
Total DONALD HIETPAS & SONS INC. (209):							
			6,414.51				
FERGUSON WATERWORKS #1476 (221)							
248553	Invoi	FIRE HYDRANT	3,064.00	Open	Non		620-19204
248553	Invoi	FIRE HYDRANT	187.40	Open	Non		620-53644-251
Total FERGUSON WATERWORKS #1476 (221):							
			3,251.40				
MCC INC (480)							
139060	Invoi	COLD MIX	249.48	Open	Non		620-53644-216
Total MCC INC (480):							
			249.48				
PACE ANALYTICAL SERVICES INC (4619)							
1840052102	Invoi	WATER ANALYSIS	62.00	Open	Non		620-53644-204
Total PACE ANALYTICAL SERVICES INC (4619):							
			62.00				
USA BLUEBOOK (1117)							
597074	Invoi	SWIVEL ADAPTERS	499.03	Open	Non		620-53644-254
598295	Invoi	VAL-MATIC AIR/VACUUM VALVE	749.75	Open	Non		620-53604-257
Total USA BLUEBOOK (1117):							
			1,248.78				
Grand Totals:							
			13,641.55				

Report GL Period Summary

Vendor number hash: 12681
 Vendor number hash - split: 12902
 Total number of invoices: 9
 Total number of transactions: 10

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	13,641.55	13,641.55
Grand Totals:	13,641.55	13,641.55