

**Public Facilities
Needs Assessment**

IMPACT FEES

Town of Garfield,
Polk County, Wisconsin

December 2006

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Polk County, Wisconsin

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I. SUMMARY

The Town of Garfield is located in Polk County, Wisconsin. The Town recognizes the constant pressure from potential development and is expected to continue to experience growth over the next decade. The anticipated growth will require additions to the Town's public infrastructure, including its roadways. The proposed impact fees will assist in financing the capital costs associated with these infrastructure additions.

This document serves to establish the basis for impact fees in accordance with Wisconsin Statute 66.0617. In addition to developing the fee structure, this document also satisfies the statutory obligation on the part of the Town of Garfield to create a public facilities needs assessment.

In accordance with § 66.0617, the total amount to be considered for impact fees reflects the Town's share of eligible infrastructure costs less the costs to cure existing deficiencies within the Town's current infrastructure.

All aspects of Wisconsin Statute 66.0617 governing impact fees and the two laws, 2005 Wisconsin Acts 203 and 477, passed in the 2005-06 session of the Wisconsin Legislature have been considered in the preparation of this report.

II. INTRODUCTION

A. *Impact Fees*

One of the most important functions of local government is to provide for the planning, design, and construction of public facilities, such as roads, water supply systems, wastewater treatment plants, municipal buildings, and parks needed to serve new land development. Along with this function comes the responsibility to finance these public facilities in a manner that is fiscally sound, equitable, and affordable to residents and taxpayers, and within the statutory authority granted to local municipalities.

The question of how to finance public improvements is of particular importance in areas that are developing rapidly. Sound planning practice requires that sufficient public facilities be in place before new development is allowed to occur. Thus, these facilities are typically designed with excess capacity to accommodate anticipated development, and the associated increases in demand.

New development increases the demand for public services provided by the Town, affects the quality of the community's infrastructure, and increases the need for public facilities. Impact fees help pay for the cumulative impact of new development through infrastructure improvements and additions, thereby also contributing to the community's economic development.

Since the future residents and property owners who will use the excess capacity are not part of the community during the construction of such public facilities, existing residents and property owners may bear more than a proportionate share of the cost of facilities needed for new development, if the excess capacity is financed through property taxes or utility taxes. In order to distribute costs more fairly and make new development "pay its fair share", municipalities have been, historically, allowed to impose a variety of fees on new development.

Impact fees are financial contributions imposed by municipalities to pay for capital improvements within the community, which are necessary to serve or accommodate new development. Impact fees can only be assessed for capital improvements that are a direct result of new development and only in an amount not to exceed the proportionate share required to serve new development.

In the State of Wisconsin, impact fees can be used for the following public facilities:

- Highways, as defined in s. 340.01 (22),
- Other transportation facilities,
- Traffic control devices,
- Facilities for collecting and treating sewage,
- Facilities for collecting and treating storm and surface waters,

- Facilities for pumping, storing, and distributing water,
- Parks,
- Playgrounds,
- Land for athletic fields
- Solid waste and recycling facilities,
- Fire protection facilities,
- Law enforcement facilities,
- Emergency medical facilities,
- Libraries.

Financing infrastructure needed because of new development has become a challenge for many local governments, including the Town of Garfield. Although new development does generate more property tax dollars, the same development incurs significant costs in tax dollars. These costs are in the form of public facilities such as; new or larger roads and/or road maintenance, as well as additional emergency facilities and services such as police, EMS, fire protection and more.

The following TABLE identifies the revenue to cost ratios* for residential, commercial/industrial, and agriculture/open space land uses:

Land Use	Ratio: Revenue to Cost
<i>Residential</i>	\$1.00: \$1.05 to \$1.50
<i>Commercial / Industrial</i>	\$1.00: \$0.30 to \$0.65
<i>Agriculture / Open Space</i>	\$1.00: \$0.10 to \$0.50

**American Farmland Trust*

This information suggests that for every one dollar (\$1.00) in tax revenue for residential land use, \$1.05 to \$1.50 is spent in providing public facilities and services. It also shows that Commercial/Industrial land uses only require \$.30 to \$.65 in public facilities and services for every \$1.00 in tax revenue, helping to offset the deficit created by residential land use.

Due to the continued increase in population, the Town of Garfield chose to conduct a needs assessment of the existing transportation and parks public facilities.

The impact fee will be based on Residential Equivalent Unit (REU). Thus, the fee relates to the 'impact' each user has on the public infrastructure system.

B. Authority

Wisconsin Statutes 66.0617 permits local governments to enact an ordinance that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development. According to the statute, *"impact fees" means a cash contribution, contribution of land or interests in land, or any other items of value that are imposed on a developer by a municipality.* The state statutes are specific on the procedures to adopt the impact fee ordinance. The requirements for the needs assessment are detailed within the statute.

2005 Wisconsin Act 203, passed by legislature and signed by Governor Jim Doyle on March 27, 2006, changes the time period by which unused impact fees must be refunded. Act 203 generally limits those "reasonable time periods" to a maximum of seven years with a possible extension of three additional years, if the local government adopts a resolutions specifying extenuating circumstances or a hardship in meeting the seven-year limit.

2005 Wisconsin Act 477, passed by legislature and signed by Governor Jim Doyle on May 30, 2006, removes the ability of counties to establish impact fees and restricts the scope of impact fees that municipalities may establish. Act 477 redefined the eligible entities from "political subdivision" to "municipality", enabling only local governments to enact impact fees to offset the costs of new public facilities. It narrowed the scope of eligible recreational facilities from "parks, playgrounds, and other recreational facilities" under prior law to "parks, playgrounds, and land for athletic fields" in the new law. Act 477 also: excludes vehicles; requires municipalities to report revenue and expenditure totals for each impact fee as part of the annual budget summary; requires revenues from each impact fee be placed a separate account; and indicates that impact fees are payable by the developer or the property owner within 14 days of the issuance of a building or occupancy permit.

Please see **APPENDIX A** for the revised copy of Wisconsin Statute 66.0617. Copies of 2005 Wisconsin Acts 203 and 477 are also available for viewing at www.legis.state.wi.us.

C. Town of Garfield

The Town of Garfield, Polk County is located in scenic northwestern Wisconsin, about 50 miles NE of St. Paul, Minnesota. The Town is centrally located between the City of Amery, the City of St. Croix Falls, and the Village of Osceola.

Polk County and the region have experienced rapid growth in the past decade. Although the Town has a rural atmosphere, it is served by and well connected to larger urban areas by its transportation routes. The growth in the Town can be attributed to

it's proximity to the Minneapolis-St. Paul Metropolitan Area. Growth and expansion of the Minneapolis-St. Paul area are influencing growth patterns of other nearby communities in Wisconsin.

Within the Town, there are vacant lots available for immediate development, as well as larger parcels that have subdivision potential. The projected growth for the Town includes anticipated growth and in-fill on "pre-existing" lots as well as the potential residential developments.

It is the intention of the Town that any "pre-existing" lots and all newly developed and/or created lots will be included in this needs assessment and be subject to the impact fee.

Historic Population

The Town grew from a population of 1,107 in 1990 to 1,443 in 2000. This is a 30% increase in population. From 2000 to 2005, the Town has already realized an 8% increase in population. Some surrounding communities have experienced growth at twice this rate. Due to growth and development, the Town of Garfield faces the dilemma of escalating demands for public facilities and services.

Housing Trends

The total number of housing units in the Town increased from 679 in 1990 to 707 in 2000. This is a 4% increase in housing units.

Population Projections

The Wisconsin Department of Administration (DOA) and the West Central Wisconsin Regional Plan Commission (WCWRPC) prepared population projections for the Town based on the 2000 Census data. Each set of projections suggests continued growth.

The population projections, used in the Public Facilities Needs Assessment, are based on these projections, and projected development within the Town and surrounding areas.

Population and Projected Growth Analysis

The Town of Garfield has recognized the continued and increased growth in and around Polk County. Much of this growth is caused by the continued expansion of the Minneapolis-St. Paul Metropolitan Area. The availability of land for potential development in the Town of Garfield and surrounding areas coupled with the easy access to the Twin Cities is causing an out-migration of population from the metro area.

There has been a steady rate of growth for the Town over time. According to the 1990 and 2000 census data, the increased development has also affected the surrounding areas including the City of Amery, City of St. Croix Falls, and the Village of Osceola. Based on past growth, population projections, growth in surrounding communities, and projected development, the Town of Garfield has estimated an average growth rate of

approximately 1.1% a year. Please see **APPENDIX B** for a graph and a chart highlighting the population growth since 1960 and a 1.1% projected growth for the Town.

Impact fees will be paid with the issuance of building permits. Therefore, it is necessary to convert projected populations to projected households. Data from the 2000 Census indicates there was an average of 2.73 persons per household in the Town of Garfield. This analysis is based on 2.73 persons per household over the study period.

D. Public Facilities Needs Assessment

According to Sec. 66.0617(4) Wis. Stats., before enacting an ordinance that imposes impact fees or amending an ordinance that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a municipality shall prepare a needs assessment for the public facilities for which it is anticipated that impact fees may be imposed. The public facilities needs assessment shall include, but not limited to, the following:

1. An inventory of existing public facilities, including an identification of any existing deficiencies in the quantity or quality of those public facilities, for which it is anticipated that an impact fee may be imposed.
2. An identification of the new public facilities, or improvements or expansions of existing public facilities, that will be required because of land development for which it is anticipated that impact fees may be imposed. This identification shall be based on explicitly identified service areas and service standards.
3. A detailed estimate of the capital costs of providing the new public facilities or the improvements or expansions in existing public facilities identified in subd. 2., including an estimate of the effect of recovering these capital costs through impact fees on the availability of affordable housing within the municipality.

E. Standards for Impact Fees

Impact fees imposed by an ordinance enacted under Sec. 66.0617(6):

- a. Shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.

- b. May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.
- c. Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded, or improved public facilities.
- d. Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236 or any other items of value.
- e. Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.
- f. May not include amounts necessary to address existing deficiencies in public facilities.
- g. Shall be payable by the developer or the property owner to the municipality in full within 14 days of the issuance of a building permit or within 14 days of the issuance of an occupancy permit by the municipality.

III. RESIDENTIAL EQUIVALENT UNITS (REU)

The basis for the proposed impact fees is the capital costs required to maintain public service due to land development. Since single-family residential development is the predominant type of development within the Town of Garfield, this analysis is based on single-family residential equivalent units (REU).

- For residential users, the REU is simply the number of single-family residential units. Residential units, such as condominium, townhome, or planned unit development will be proportionately calculated using generally accepted and established standards.
- Non-residential uses, such as commercial or industrial development will be converted to REU for the purpose of assessing an impact fee using generally accepted and established standards.

IV. REU CALCULATION

Because the road system is the primary service consideration for the Town, the amount of the impact fee assessed will be based upon the amount of traffic generated per REU. The Institute of Transportation Engineers (ITE) has developed a method of comparison of traffic generation according to land use. Since existing and estimated future development in the Town of Garfield is primarily single family homes, this is an appropriate standard to use for purposes of equating service usage for other land uses.

The ITE estimates that a single family detached residence has an auto trip rate of 9.57 trips per day. They also have estimates for daily vehicle trips for a wide variety of other land uses including commercial and industrial development. These estimates, published in the *Trip Generation, 7th edition, Institute of Transportation Engineers*, will be used to assign REUs for non-residential development. Please see **APPENDIX C** for the trip generation rates. The appropriate land use category will be determined by the Town Board based on definitions provided in the Trip Generation Manual.

For example, the number of REUs and the impact fee for the development of a 10,000 square foot manufacturing facility would be calculated as follows:

10 (10,000 sf building) X 3.82 (daily trips per 1,000 sf) / 9.57 (average daily trips per single family residence) = 3.99 REUs

3.99 (REUs) X \$2,555.78 (total impact fee per REU) = \$10,197.56 (impact fee)

A maximum of 25% will be allowed for "pass-by" trip reduction for retail land uses and services will be allowed. For convenience markets, fast-food restaurants, and gasoline stations, a 50% "pass-by" reduction will be applied.

"Pass-by" trips are intermediate stops on the way from a primary origin to the destination without a route diversion. An example would be stopping for gasoline or at the convenience store on the way home from work. "Pass-by" trips are not new or additional trips on the main route.

For example, using the "pass-by" reduction, the impact fee for a 1,000 sf convenience market with gasoline pumps would be calculated as follows:

1 (1,000 sf) X 845.60 (daily trips per 1000 sf) X .50 (pass-by rate) / 9.57 (average daily trips per single family residence) = 44.18 REUs

44.18 (REUs) X \$2,555.78 (total impact fee per REU) = \$112,914.36 (impact fee)

It is recommended that both the Town and the prospective developer, at their expense, be allowed to submit a traffic study performed by a licensed professional engineer with expertise in traffic engineering. Such a study would be considered by the Town Board for assigning an alternative number of REUs, if either party is of the opinion that the projected impact fee is inappropriate for the proposed development.

According to the population projections over the 7-year planning period, the Town of Garfield is estimating a total population of 1,785. The number of total households (REUs) is projected to be 654. This correlates to a total of 125 new households (REUs) over the 7-year planning period.

The number of projected REU's will not be increased to account for future commercial and industrial development at this time. The Town does not anticipate any significant commercial or industrial development over the next 7-years.

Thus, the calculations for an appropriate impact fee are based on 125 new REUs or 654 total REUs over the 7-year planning period.

V. FACILITIES FOR TRANSPORTATION NEEDS ASSESSMENT

TOWN ROADS

A. *Service Standards*

The Town of Garfield's road standards are detailed in ordinance 3-2004.

B. *Existing Facilities*

The Town of Garfield has over 60 miles of town roads within its boundaries.

C. *Deficiencies*

According to the current town and county standards for existing town roads and the Town's desire to maintain 'rural character', these roads are sufficient to support the current traffic needs of the existing population.

D. *Future Needs*

The Town of Garfield has recognized the significant amount of growth in an around the County that will affect the condition of the existing transportation system and the future need for additional road improvements. The Town is projecting a growth rate of 1.1% a year over the next 7-years.

Several of the existing town roads will be in need of improvements due to future development within the Town. Roads affected by new growth included in the needs assessment are main routes that promote connectivity within and through the town limits. As the Town's population grows at a consistent rate and future projections continue to show and increase in population, use of the existing transportation system will result in more users.

After evaluating the existing transportation system for future needs, it is recommended that reconstruction of the existing roads is needed to safely accommodate the projected population according to the service standard of the Town of Garfield. "Reconstruction" means total rebuilding of an existing town road to improve maintainability, safety, geometrics and traffic service. "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the Town of Garfield.

The following list of roads has been identified by the Town of Garfield as proposed projects over the next 7 to 10 - year planning period:

Road	<i>Estimated Project Costs</i>
North Bear Lake Lane	\$415,981
South Bear Lake Lane	\$403,144
Kennedy Mill Avenue	\$465,115

**Please see Appendix E for detailed cost estimates.*

E. Impact Fee Calculation

The total improvements to the Town roads are estimated at \$1,284,240.00. The cost is divided among total 2013 REUs.

Total Cost / Total 2013 REUs = Impact Fee
\$1,284,240.00 / 654 = \$1,963.67

The recommended impact fee for Facilities for Transportation is \$1,963.67 per REU.

Please see **APPENDIX D** for a detailed breakdown of the proposed impact fee.

VI. OTHER TRANSPORTATION FACILITIES NEEDS ASSESSMENT

PUBLIC WORKS BUILDING FACILITIES

A. *Service Standards*

The Town of Garfield proposes to maintain and improve the current transportation system. This will require the construction of public works building to maintain an adequate level of service.

Broadly speaking, the service standard of the Town public works building facility is measured by the ability to accommodate the needs of the Town's current and future transportation system. The "capacity" needed for the public works building can be affected by a number of factors such as the amount of equipment owned by the Town, the total miles of roads within the Town, the services offered (plowing, patching, grading, clearing, etc.), operational controls, and environmental elements (soils, drainage, etc.).

Based on these characteristics of variability, the Town of Garfield recognizes the public works facilities provided in surrounding communities and proposes to build a facility comparable to other communities providing similar services.

B. *Existing Facilities*

The Town does not currently have a Public Works Building Facility.

C. *Deficiencies*

Not applicable.

D. *Future Needs*

The Town recognizes the projected growth and the future needs for additional space requirements to allow for population growth. The Town is planning to build a Public Works Building Facility in the next 5-years.

The Town also proposes to purchase two (2) acres of land at \$15,000 per acre for a site to build the Public Works Facility.

E. *Impact Fee Calculation*

The costs for construction of the Public Works Building Facility are divided among total REUs in 2013. These costs are for new construction of the facilities with allowance for new growth. These are estimated total project costs. The Town will have a cost share for a portion of the proposed project costs because the Town does not currently have a Public Works Building.

The cost for new construction of the Public Works Building is estimated to be \$357,500 plus \$30,000 in land acquisition for a total project cost of \$387,500.

$$\begin{aligned} \text{Total Project Cost/ Total REUs} &= \text{Impact Fee} \\ \$387,500 / 654 &= \$592.51 \end{aligned}$$

The recommended impact fee for other transportation facilities is \$592.51 per REU.

Please see **APPENDIX D** for a detailed breakdown of the proposed impact fee.

Please see **APPENDIX E** for a detailed cost estimate of the proposed project.

VII. PARK FACILITIES NEEDS ASSESSMENT

As a community, the Town of Garfield values parks and recreation as an important local public service. Recreation is an important component to maintain a healthy lifestyle. As more and more people participate in outdoor activities, the increased pressures on existing parks and recreational facilities need to be addressed.

A. Service Standards

The service standards for the Town of Garfield's park facilities are identified in the Town of Garfield Outdoor Recreation Plan, adopted February 20, 2006.

B. Existing Facilities

The Town of Garfield has one park, Lake Wapogasset Park and Boat Landing, and approximately 189 acres of open space for future park development.

The proposed project site is currently an existing park with a boat landing surrounded on the north and south side by Wapogasset Lake with access from CTH F. Wapogasset Lake is approximately 1,186 acres with a depth of 32 feet. The existing park consists of approximately 840 feet of 20' wide gravel road, a small gravel parking lot and a gravel or sand boat ramp. The drainage area encompasses approximately 15.3-acres of which approximately 4-acres is woods, 2.5-acres is impervious or gravel surface, 1-acre is water or wetland, and 7.8-acres is grass. The terrain is gently rolling with steeper slopes near the lake.

The Town of Garfield first developed the Lake Wapogasset Park by constructing a band shelter that frequently drew large numbers of Town residents to the site. The park facility was a gathering place for neighbors and friends. In early 1940's, a tornado destroyed the band shelter and other amenities in the park. Currently, the park consists of a gravel road and a sand-based boat landing.

Eight years ago, the Lake Wapogasset/Bear Trap Lake Improvement Association replaced the Dam, controlling the lake water level adjacent to the park. The park facility has become very heavily used by boaters to access the lake. Due to the projected increase in use of the area, the Lake Wapogasset/Bear Trap Lake Improvement Association has instituted a Boating Safety Enforcement and Education Program. The Lake Association also provides additional patrolling of the Lakes, above what is provided by the DNR, to maintain a safe lake environment.

C. *Deficiencies*

The current park facilities meet the needs of the Town.

D. *Future Needs*

The development of the existing Town Park and Boat Landing is a unique opportunity to create a place where residents of all ages can gather and enjoy outdoor recreation, boating, and other family activities. The 7.8-acre site of the current Town Park was donated to the Town of Garfield by a resident in the early 1930's. Wapogasset Lake is a focal point of the park as well as the local area.

The Town of Garfield recognizes that increased use at the sand-based boat landing, located 150 feet upstream of the dam, is not only adversely affecting the environment of the Wapogasset Branch but also providing a large sediment load on the new dam structure.

Other reasons for the proposed improvements and upgrades include:

- Eliminating direct access to CTH F; providing a safer access road to the park and boat landing facility.
- Improving the condition of the boat landing for easier, accessible, safer use;
- Relocate the existing access road further away from the lake increasing the buffer zone.
- Reduce erosion of the existing park road and boat landing. Eroded material ends up in the lake above the dam and is periodically removed.
- Treat storm water prior to it entering the Lake or branch to improve water quality. The Lake Association has been active in improving the water quality of the lake and this would be one more step toward that goal.
- Improved restroom facilities. Utilize the Sanitary District's sanitary sewer system that runs through the site. This again will assist in improving water quality.
- Provide a clean water source (well) for park users.
- Improved parking facilities. With the heavy use this landing receives, adequate parking facilities will greatly

- Providing picnic tables, benches, grill, and shelters for park users to enjoy the park.
- Providing better opportunities for shore-line fishing activities by providing fishing piers both above and below the dam.
- Provide accessible structures, pathways, and facilities as defined by the ADA.
- The plan shows areas designated for future parking for expansion as required.
- Provide other activities such as trails for walking, bird watching, cross country skiing for passive recreational activities.

Due to the projected increase in population, the Town will allow for future park improvements to Lake Wapogasset Park and Boat Landing. These proposed improvements include:

- Playground equipment
- Trail development
- Walking bridge
- Picnic tables
- Trash receptacles
- Restroom facilities
- Boat Landing Improvements
- Fishing piers
- Parking areas

The proposed improvements are estimated to cost approximately \$583,312.00 minus \$279,055.25 of grant money received for the project.

E. Impact Fee Calculation

The total proposed project cost is estimated to be \$304,256.75. Because all residents of the Town will benefit from the park facilities, the cost will be divided among total REUs in 2013.

$$\begin{aligned} \text{Total Cost / Total REUs} &= \text{Impact Fee} \\ \$304,256.75 / 654 &= \$465.22. \end{aligned}$$

The recommended impact fee for park facilities is \$465.22 per REU.

Please see **APPENDIX D** for a detailed breakdown of the proposed impact fee.

Please see **APPENDIX E** for a detailed cost estimate of the proposed project.

VIII. IMPACT ON AFFORDABLE HOUSING

Although the proposed impact fees are in line with neighboring communities, the fees may have an affect on affordability to those in the low-income brackets. The Town may wish to reduce or waive the impact fees for those units that can prove low-income benefit. This proof would be through a State or Federal funded program that has a rent limit criteria.

In general, the level of the fee in relation to the average housing costs should not impede the affordability of low-cost housing. For example, the following TABLE identifies the additional cost of the proposed single family impact fee of \$3,021.00 in both a typical 15-year and 30-year mortgage at various interest rates:

<i>Additional Monthly Payments</i>		
	<i>15-Year Mortgage</i>	<i>30-Year Mortgage</i>
<i>5% Annual Interest Rate</i>	\$23.89	\$16.22
<i>6% Annual Interest Rate</i>	\$25.49	\$18.11
<i>7% Annual Interest Rate</i>	\$27.15	\$20.10
<i>8% Annual Interest Rate</i>	\$28.87	\$22.17

APPENDIX A

66.0615 MUNICIPAL LAW

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.

(2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may exchange audit and other information with the department of revenue and may do any of the following:

(a) If a municipality or district has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the financial records of any person subject to sub. (1m) pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.

(b) Enact a schedule of forfeitures, not to exceed 5% of the tax under sub. (1m) or par. (c), to be imposed on any person subject to sub. (1m) who fails to comply with a request to inspect and audit the person's financial records under par. (a).

(c) Determine the tax under sub. (1m) according to its best judgment if a person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the municipality or district.

(d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1% per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality or district to inspect and audit his or her financial records under par. (a).

(e) Enact a schedule of forfeitures, not to exceed 25% of the room tax due for the previous year under sub. (1m) or par. (c) or \$5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1m).

(3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under sub. (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than \$100 nor more than \$500.

History: 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats. 1999 s. 66.0615; 2003 a. 203; 2005 a. 135.

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. *Blue Top Motel, Inc. v. City of Stevens Point*, 107 Wis. 2d 392, 320 N.W.2d 172 (1982).

Under sub. (1) (am), this section favors expenditures to construct or improve convention facilities. However, sub. (1) (am), only addresses when a municipality may impose a room tax rate of greater than 8% and is irrelevant when the city has not exceeded that maximum. The only restrictions the rest of the statute places on the use of room tax monies are found in sub. (1m) (d), which directs a municipality to spend a certain percentage on "tourism promotion and development, which means the promotion and development of travel for recreational, business, or educational purposes." *English Manor Bed and Breakfast v. City of Sheboygan*, 2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05–1358.

66.0617 Impact fees. (1) DEFINITIONS. In this section:

(a) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.

(b) "Developer" means a person that constructs or creates a land development.

(c) "Impact fees" means cash contributions, contributions of land or interests in land or any other items of value that are imposed on a developer by a municipality under this section.

(d) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a municipality or that results in non-residential uses that create a need for new, expanded or improved public facilities within a municipality.

(e) "Municipality" means a city, village, or town.

(f) "Public facilities" means highways, as defined in s. 340.01 (22), and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing, and distributing water, parks, playgrounds, and land for athletic fields, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries. "Public facilities" does not include facilities owned by a school district.

(g) "Service area" means a geographic area delineated by a municipality within which there are public facilities.

(h) "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.

(2) **GENERAL.** (a) A municipality may enact an ordinance under this section that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development.

(b) Subject to par. (c), this section does not prohibit or limit the authority of a municipality to finance public facilities by any other means authorized by law, except that the amount of an impact fee imposed by a municipality shall be reduced, under sub. (6) (d), to compensate for any other costs of public facilities imposed by the municipality on developers to provide or pay for capital costs.

(c) Beginning on May 1, 1995, a municipality may impose and collect impact fees only under this section.

(3) **PUBLIC HEARING; NOTICE.** Before enacting an ordinance that imposes impact fees, or amending an existing ordinance that imposes impact fees, a municipality shall hold a public hearing on the proposed ordinance or amendment. Notice of the public hearing shall be published as a class 1 notice under ch. 985, and shall specify where a copy of the proposed ordinance or amendment and the public facilities needs assessment may be obtained.

(4) **PUBLIC FACILITIES NEEDS ASSESSMENT.** (a) Before enacting an ordinance that imposes impact fees or amending an ordinance that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a municipality shall prepare a needs assessment for the public facilities for which it is anticipated that impact fees may be imposed. The public facilities needs assessment shall include, but not be limited to, the following:

1. An inventory of existing public facilities, including an identification of any existing deficiencies in the quantity or quality of those public facilities, for which it is anticipated that an impact fee may be imposed.

2. An identification of the new public facilities, or improvements or expansions of existing public facilities, that will be required because of land development for which it is anticipated that impact fees may be imposed. This identification shall be based on explicitly identified service areas and service standards.

3. A detailed estimate of the capital costs of providing the new public facilities or the improvements or expansions in existing public facilities identified in subd. 2., including an estimate of the effect of recovering these capital costs through impact fees on the availability of affordable housing within the municipality.

(b) A public facilities needs assessment or revised public facilities needs assessment that is prepared under this subsection shall be available for public inspection and copying in the office of the clerk of the municipality at least 20 days before the hearing under sub. (3).

(5) DIFFERENTIAL FEES, IMPACT FEE ZONES. (a) An ordinance enacted under this section may impose different impact fees on different types of land development.

(b) An ordinance enacted under this section may delineate geographically defined zones within the municipality and may impose impact fees on land development in a zone that differ from impact fees imposed on land development in other zones within the municipality. The public facilities needs assessment that is required under sub. (4) shall explicitly identify the differences, such as land development or the need for those public facilities, which justify the differences between zones in the amount of impact fees imposed.

(6) STANDARDS FOR IMPACT FEES. Impact fees imposed by an ordinance enacted under this section:

(a) Shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.

(b) May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.

(c) Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.

(d) Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236 or any other items of value.

(e) Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.

(f) May not include amounts necessary to address existing deficiencies in public facilities.

(g) Shall be payable by the developer or the property owner to the municipality in full within 14 days of the issuance of a building permit or within 14 days of the issuance of an occupancy permit by the municipality.

(7) LOW-COST HOUSING. An ordinance enacted under this section may provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low-cost housing, except that no amount of an impact fee for which an exemption or reduction is provided under this subsection may be shifted to any other development in the land development in which the low-cost housing is located or to any other land development in the municipality.

(8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from each impact fee that is imposed shall be placed in a separate segregated interest-bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. (9).

(9) REFUND OF IMPACT FEES. (a) Subject to par. (b), an ordinance enacted under this section shall specify that impact fees that are imposed and collected by a municipality but are not used within 7 years after they are collected to pay the capital costs for which they were imposed shall be refunded to the current owner of the property with respect to which the impact fees were imposed, along with any interest that has accumulated, in [as] described in sub. (8). The ordinance shall specify, by type of public facility, reasonable time periods within which impact fees must be spent or refunded under this subsection, subject to the 7-year limit in this paragraph and the extended time period specified in par. (b). In determining the length of the time periods under the

ordinance, a municipality shall consider what are appropriate planning and financing periods for the particular types of public facilities for which the impact fees are imposed.

NOTE: The correct word is shown in brackets. Corrective legislation is pending.

(b) The 7-year time limit for using impact fees that is specified under par. (a) may be extended for 3 years if the political subdivision [municipality] adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 7-year limit, it needs an additional 3 years to use the impact fees that were collected. The resolution shall specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this paragraph.

NOTE: The correct term is shown in brackets. Corrective legislation is pending.

(10) APPEAL. A municipality that enacts an impact fee ordinance under this section shall, by ordinance, specify a procedure under which a developer upon whom an impact fee is imposed has the right to contest the amount, collection or use of the impact fee to the governing body of the municipality.

History: 1993 a. 305; 1997 a. 27; 1999 a. 150 s. 524; Stats. 1999 s. 66.0617; 2005 a. 203, 477.

An association of developers had standing to challenge the use of impact fees. As long as individual developers had a personal stake in the controversy, the association could contest the use of impact fees on their behalf. Further, individual developers subject to the impact fees do have the right to bring their own separate challenges. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, 282 Wis. 2d 458, 698 N.W.2d 301, 04-1433.

Sub. (6) allows a municipality to impose impact fees for a general type of facility without committing itself to any particular proposal before charging the fees. The needs assessment must simply contain a good-faith and informed estimate of the sort of costs the municipality expects to incur for the kind of facility it plans to provide. Sub. (9) requires impact fees ordinances to specify only the type of facility for which fees are imposed. A municipality must be allowed flexibility to deal with the contingencies inherent in planning. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, 282 Wis. 2d 458, 698 N.W.2d 301, 04-1433.

Subs. (2) and (6) (b) authorize municipalities to hold developers responsible only for the portion of capital costs whose necessity is attributable to their developments. A municipality cannot expect developers' money to subsidize the existing residents' proportionate share of the costs. If impact fees revenues exceed the developers' proportionate share of the capital costs of a project, the municipality must return those fees to the current owners of the properties for which developers paid the fees. Metropolitan Builders Association of Greater Milwaukee v. Village of Germantown, 2005 WI App 103, 282 Wis. 2d 458, 698 N.W.2d 301, 04-1433.

Rough Proportionality and Wisconsin's New Impact Fee. Ishikawa. Wis. Law. March 1995.

66.0619 Public improvement bonds: issuance. (1) A municipality, in addition to any other authority to borrow money and issue its municipal obligations, may borrow money and issue its public improvement bonds to finance the cost of construction or acquisition, including site acquisition, of any revenue-producing public improvement of the municipality. In this section, unless the context or subject matter otherwise requires:

(a) "Debt service" means the amount of principal, interest and premium due and payable with respect to public improvement bonds.

(b) "Deficiency" means the amount by which debt service required to be paid in a calendar year exceeds the amount of revenues estimated to be derived from the ownership and operation of the public improvement for the calendar year, after first subtracting from the estimated revenues the estimated cost of paying the expenses of operating and maintaining the public improvement for the calendar year.

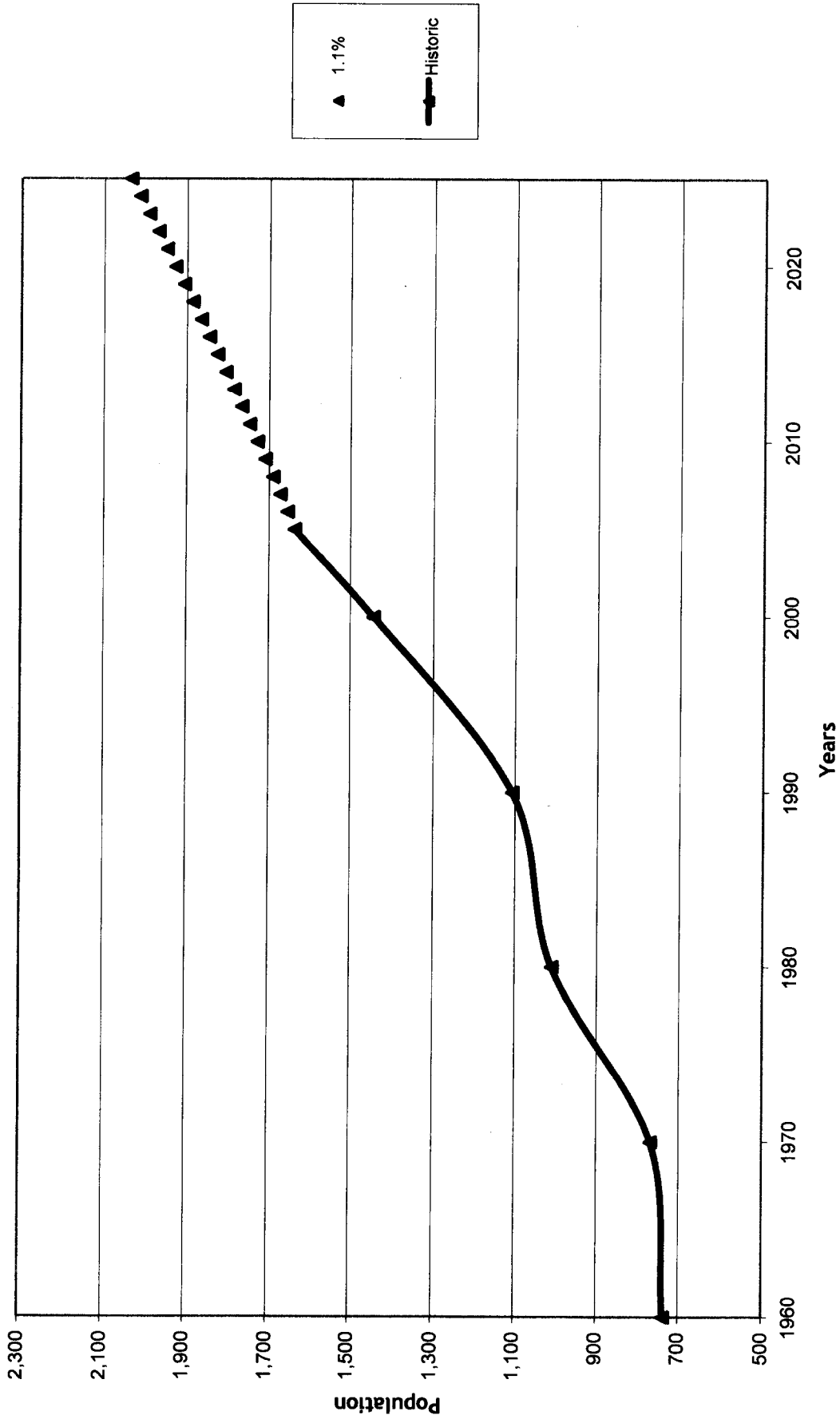
(c) "Municipality" means a county, sanitary district, public inland lake protection and rehabilitation district, town, city or village.

(d) "Public improvement" means any public improvement which a municipality may lawfully own and operate from which the municipality expects to derive revenues.

(2) The governing body of the municipality proposing to issue public improvement bonds shall adopt a resolution authorizing their issuance. The resolution shall set forth the amount of bonds authorized, or a sum not to exceed a stated amount, and the purpose for which the bonds are to be issued. The resolution shall prescribe the terms, form and contents of the bonds and other matters that the governing body considers necessary or advisable. The

APPENDIX B

Town of Garfield- Historic Population & Population Projections



Town of Garfield Projected Population Growth Rates

Year	Historic	% Change			
1960	737				
1970	768	4.2%			
1980	1,010	31.5%	1.1%		
1990	1,107	9.6%	(12% change from 2005 to 2015)		
2000	1,443	30.4%	1.1%	Total REU	Add' REU
2005	1,636	13.4%		529	
2006			1,654	606	77
2007			1,672	612	83
2008			1,690	619	90
2009			1,709	626	97
2010			1,728	633	104
2011			1,747	640	111
2012			1,766	647	118
2013			1,785	654	125
2014			1,805	661	132
2015			1,825	668	139
2016			1,845	676	147
2017			1,865	683	154
2018			1,886	691	162
2019			1,907	699	170
2020			1,928	706	177
2021			1,949	714	185
2022			1,970	722	193
2023			1,992	730	201
2024			2,014	738	209
2025			2,036	746	217

APPENDIX C

Vehicle Trips by Land Use Type

LAND USE	UNIT	DAILY TRIPS	PASS-BY REDUCTION	IMPACT FEE DAILY TRIPS
Industrial (Land Uses 100-199)				
110 General Light Industrial	1,000 sq. ft.	6.97	-	6.97
120 General Heavy Industrial	1,000 sq. ft.	1.50	-	1.50
130 Industrial Park	1,000 sq. ft.	9.96	-	9.96
140 Manufacturing	1,000 sq. ft.	3.82	-	3.82
150 Warehousing	1,000 sq. ft.	4.96	-	4.96
151 Mini-Warehouse	1,000 sq. ft.	2.50	-	2.50
Residential (Land Uses 200-299)				
210 Single-Family Detached Housing	Dwelling Units	9.57	-	9.57
220 Apartment	Dwelling Units	6.72	-	6.72
230 Residential Condominium / Townhouse	Dwelling Units	5.86	-	5.86
251 Senior Adult Housing - Detached	Dwelling Units	3.71	-	3.71
252 Senior Adult Housing - Attached	Dwelling Units	3.48	-	3.48
253 Congregate Care Facility	Dwelling Units	2.02	-	2.02
254 Assisted Living	Beds	2.66	-	2.66
255 Continuing Care Retirement Community	Dwelling Units	2.81	-	2.81
270 Residential Planned Unit Development	Dwelling Units	7.50	-	7.50
Lodging (Land Uses 300-399)				
310 Hotel (sleeping rooms plus restaurants, meeting rooms, etc.)	Rooms	8.17	-	8.17
311 All Suites Hotel	Rooms	4.90	-	4.90
320 Motel	Rooms	5.63	-	5.63
Institutional (Land Uses 500-599)				
520 Elementary School	Students	1.29	-	1.29
522 Middle School / Junior High School	Students	1.62	-	1.62
530 High School	Students	1.71	-	1.71
536 Private School (K-12)	Students	2.48	-	2.48
560 Church (Sunday rate / 7 to give average daily)	1,000 sq. ft.	5.23	-	5.23
565 Day Care Center	1,000 sq. ft.	76.26	-	76.26
590 Library	1,000 sq. ft.	54.00	-	54.00
Medical (Land Uses 600-699)				
610 Hospital	1,000 sq. ft.	17.57	-	17.57
620 Nursing Home	1,000 sq. ft.	6.10	-	6.10
630 Clinic	1,000 sq. ft.	31.45	-	31.45
Office (Land Uses 700-799)				
710 General Office Building	1,000 sq. ft.	11.01	-	11.01
714 Corporate Headquarters Building	1,000 sq. ft.	7.98	-	7.98
715 Single Tenant Office Building	1,000 sq. ft.	11.57	-	11.57
720 Medical-Dental Office Building	1,000 sq. ft.	36.13	-	36.13
732 United States Post Office	1,000 sq. ft.	108.19	-	108.19
733 Government Office Complex	1,000 sq. ft.	27.92	-	27.92
750 Office Park	1,000 sq. ft.	11.42	-	11.42
760 Research and Development Center	1,000 sq. ft.	8.11	-	8.11
770 Business Park	1,000 sq. ft.	12.76	-	12.76
Retail (Land Uses 800-899)				
812 Building Materials and Lumber Store	1,000 sq. ft.	46.16	25%	34.62
813 Free-standing Discount Superstore	1,000 sq. ft.	49.21	25%	36.91
814 Specialty Retail Center	1,000 sq. ft.	44.32	25%	33.24
815 Free-standing Discount Store	1,000 sq. ft.	56.02	25%	42.02
816 Hardware/Paint Store	1,000 sq. ft.	51.29	25%	38.47
817 Nursery (Garden Center)	1,000 sq. ft.	36.08	25%	27.06
820 Shopping Center	1,000 sq. ft.	42.94	25%	32.21
823 Factory Outlet Center	1,000 sq. ft.	26.59	25%	19.94
841 New Car Sales	1,000 sq. ft.	33.34	25%	25.01
843 Automobile Parts Sales	1,000 sq. ft.	61.91	25%	46.43
848 Tire Store	1,000 sq. ft.	24.87	25%	18.65
849 Tire Superstore	1,000 sq. ft.	20.36	25%	15.27
850 Supermarket	1,000 sq. ft.	102.24	25%	76.68
851 Convenience Market (Open 24 hours)	1,000 sq. ft.	737.99	50%	369.00
853 Convenience Market with Gasoline Pumps	1,000 sq. ft.	845.60	50%	422.80
854 Discount Supermarket	1,000 sq. ft.	96.82	25%	72.62
861 Discount Club	1,000 sq. ft.	41.80	25%	31.35
862 Home Improvements Superstore	1,000 sq. ft.	29.80	25%	22.35
863 Electronics Superstore	1,000 sq. ft.	45.04	25%	33.78
880 Pharmacy/Drugstore w/o Drive-through Window	1,000 sq. ft.	90.06	25%	67.55
881 Pharmacy/Drugstore with Drive-through Window	1,000 sq. ft.	88.16	25%	66.12
890 Furniture Store	1,000 sq. ft.	5.06	25%	3.80
Services (Land Uses 900-999)				
912 Drive-in Bank	1,000 sq. ft.	246.49	25%	184.87
931 Quality Restaurant	1,000 sq. ft.	89.95	25%	67.46
932 High-Turnover (Sit-down) Restaurant	1,000 sq. ft.	127.15	25%	95.36
934 Fast-Food Restaurant with Drive-through Window	1,000 sq. ft.	496.12	50%	248.06
944 Gasoline / Service Station	Fueling Positions	168.56	50%	84.28
945 Gasoline / Service Station with Convenience Market	Fueling Positions	162.78	50%	81.39
946 Gasoline / Service Station with Convenience Market and Car Wash	Fueling Positions	152.84	50%	76.42

APPENDIX D

FINAL DRAFT

Town of Garfield, Polk County Proposed Impact Fee Schedule

Project	Estimated Project Cost	REU Benefit	Users	Proposed Impact Fee
Transportation Facilities				
Kennedy Mill Avenue (STH65 to Town Limit)	\$465,115.00	654	Total Users	\$711.19
South Bear Lake Drive (STH 65 to 110th Ave)	\$403,144.00	654	Total Users	\$616.43
North Bear Lake Drive (170th St to S. Bear)	\$415,981.00	654	Total Users	\$636.06
Total Transportation Facilities Project Costs	\$1,284,240.00		Total Road Impact Fee	\$1,963.67

Park Facilities				
Lake Wapogasset Park and Boat Landing	\$304,256.75	654	Total Users	\$465.22
Total Park Facilities Project Costs	\$304,256.75		Total Park Impact Fee	\$465.22

Other Transportation Facilities				
Public Works Building	\$357,500.00	654	Total Users	\$546.64
Land Acquisition (2 acres @ \$15,000 per acre)	\$30,000.00	654	Total Users	\$45.87
Total Other Transportation Facilities Project Costs	\$387,500.00		Total Municipal Building Impact Fee	\$592.51

TOTAL ESTIMATED PROJECT COSTS	\$1,975,996.75
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Town Share Project Cost	Developer Share Project Cost
\$376,216.87	\$88,898.13
\$326,090.48	\$77,053.52
\$336,473.93	\$79,507.07
\$1,038,781.28	\$245,458.72

\$246,103.70	\$58,153.05
\$246,103.70	\$58,153.05

\$289,170.49	\$68,329.51
\$24,266.06	\$5,733.94
\$313,436.54	\$74,063.46

\$1,598,321.53	\$377,675.22
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Total Proposed Impact Fee =	\$3,021
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APPENDIX E

**Capital Improvements Program
Road Improvements - Estimate of Probable Project Costs
Town of Garfield, WI**

11/15/06

Item	Units	Qty	Unit Price	Total
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COSTS ARE IN 2007 DOLLARS
MULTIPLE COSTS BY 1.07 FOR EACH YEAR AFTER 2007

KENNEDY MILL AVENUE (STH 65 to Town Limit)

Pavement Length	MI	2.20		
Pavement Width (existing = 20.5 ft)	LF	22.0		
Shoulder Width (1 ft max. possible)	LF	1.0	No additional widening of road	
1 Tree clearing in ditches (cost per side of road)	MI	1.75	\$2,500.00	\$4,375
2 Mill and relay existing pavement (2" thick typical)	SY	28395	\$0.32	\$9,086
3 18" to 24" culvert replacement	LF	0	\$30.00	\$0
4 Additional base course (4 inch over entire road)	TN	6872	\$9.50	\$65,279
5 3" asphalt (including prep work)	TN	5154	\$55.00	\$283,450
6 Gravel shouldering (or \$4400 per mile)	TN	312	\$35.00	\$10,932
7 Saw cut existing pavement at intersections	LF	150	\$5.00	\$750
8 Saw cut new pavement full width every 40 ft o.c.	MI	2.20	\$3,600.00	\$7,920
9 Rip rap with fabric	CY	40	\$65.00	\$2,600
10 Ditch work	LF	0	\$10.00	\$0
Subtotal Construction Cost				\$384,392
Construction and Design Contingency (10%)				\$38,439
Total Construction				\$422,832
Design, Inspection, Testing and Administration (10% max. under current law)				\$42,283
Total Estimated Project Costs				\$465,115

SOUTH BEAR LAKE DRIVE (STH 65 to N. Bear Lake Road)

Pavement Length	MI	1.60		
Pavement Width (existing = 18 ft)	LF	22.0		
Shoulder Width (existing = 3 ft)	LF	2.0	No additional widening of road	
1 Tree clearing in ditches (cost per side of road)	LS	1	\$22,895.50	\$22,896
2 Mill and relay existing pavement (2" thick typical)	SY	20651	\$0.32	\$6,608
3 18" to 24" culvert replacement (7 culverts)	LF	420	\$30.00	\$12,600
4 Additional base course (0.25 inch over entire road)	TN	312	\$9.50	\$2,967
5 3" asphalt (including prep work)	TN	3748	\$55.00	\$206,145
6 Gravel shouldering (or \$4400 per mile)	TN	454	\$35.00	\$15,901
7 Saw cut existing pavement at intersections	LF	60	\$5.00	\$300
8 Saw cut new pavement full width every 40 ft o.c.	MI	1.60	\$3,600.00	\$5,760
9 Rip rap with fabric	CY	0	\$65.00	\$0
10 Ditch work	LF	6000	\$10.00	\$60,000
Subtotal Construction Cost				\$333,177
Construction and Design Contingency (10%)				\$33,318
Total Construction				\$366,495
Design, Inspection, Testing and Administration (10% max. under current law)				\$36,649
Total Estimated Project Costs				\$403,144

NORTH BEAR LAKE DRIVE (180th to STH 65)

Pavement Length	MI	1.85		
Pavement Width (existing = 22 ft)	LF	22.0		
Shoulder Width (existing = 2 ft)	LF	2.0	No additional widening of road	
1 Tree clearing in ditches (cost per side of road)	LS	1	\$2,000.00	\$2,000
2 Mill and relay existing pavement (2" thick typical)	SY	23877	\$0.32	\$7,641
3 18" to 24" culvert replacement (7 culverts) DONE 06'	LS	1	\$13,000.00	\$13,000
4 Additional base course (4 inch over entire road)	TN	5778	\$9.50	\$54,894
5 3" asphalt (including prep work)	TN	4334	\$55.00	\$238,355
6 Gravel shouldering (or \$4400 per mile)	TN	525	\$35.00	\$18,386
7 Saw cut existing pavement at intersections	LF	90	\$5.00	\$450
8 Saw cut new pavement full width every 40 ft o.c.	MI	1.85	\$3,600.00	\$6,660
9 Rip rap with fabric	CY	0	\$65.00 w culverts	\$0
10 Ditch work	LF	200	\$12.00	\$2,400
Subtotal Construction Cost				\$343,786
Construction and Design Contingency (10%)				\$34,379
Total Construction				\$378,164
Design, Inspection, Testing and Administration (10% max. under current law)				\$37,816
Total Estimated Project Costs				\$416,981

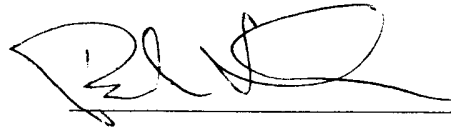
PUBLIC WORKS BUILDING CONSTRUCTION		Contract Items			
Item No.	Item	Quantity	Unit	Unit Price	Total Amount
1	Backfilling - Excavation	1	LS	\$480.00	\$480.00
2	Concrete Floors	1	LS	\$16,569.00	\$16,569.00
3	Exterior Concrete	1	LS	\$3,800.00	\$3,800.00
4	Rental Equipment	1	LS	\$1,000.00	\$1,000.00
5	Building Materials	1	LS	\$34,462.00	\$34,462.00
6	Foundation - Floor Foam	1	LS	\$3,153.00	\$3,153.00
7	Bid Bond	1	LS	\$3,028.00	\$3,028.00
8	Overhead Doors	1	LS	\$7,935.00	\$7,935.00
9	Building Labor	1	LS	\$20,551.00	\$20,551.00
10	Temporary Facilities	1	LS	\$425.00	\$425.00
11	Plumbing	1	LS	\$12,990.00	\$12,990.00
12	HVAC	1	LS	\$13,412.00	\$13,412.00
13	Electrical	1	LS	\$12,624.00	\$12,624.00
14	Insulation	1	LS	\$8,274.00	\$8,274.00
15	Interior Buildout	1	LS	\$5,228.00	\$5,228.00
Actual Costs of Construction in 2006					\$143,931.00
Added Costs for stand alone building					
Well, pumping system, controls, piping, etc.					\$35,000.00
Individual Septic System					\$25,000.00
Sitework (in addition to the small amount stated above)					\$50,000.00
Subtotal					\$253,931.00
Projected Cost Estimates for 2011					\$325,000.00
Design and Construction Engineering (10% max.)					\$32,500.00
TOTAL PROJECT COSTS (without land acquisition, etc.)					\$357,500.00

Estimated Project Costs						
Lake Wapogasset Park & Boating Facility						
Town of Garfield, WI						
February 16, 2006						
File No. 2117						
Item	Qty	Unit Price	Total	Breakdown of Funding		
				Total	RBF	STEW
General						
1 Mobilization (4%)	1	18,200.00	\$18,200		\$9,100.00	
2 Bonds (2.0%)	1	9,100.00	\$9,100		\$0.00	\$0.00
3 Traffic Control	1	500.00	\$500		\$250.00	
4 Electrical Service to Restroom Building	1	4,000.00	\$4,000		\$2,000.00	
5 Construction Sign	1	600.00	\$600		\$300.00	
				\$32,400	\$11,650.00	\$0.00
Site Removals						
6 Salvage top 6" of existing gravel road and place as directed	105	\$5.00	\$525		\$262.50	\$0.00
7 Tree removal	1	\$4,000.00	\$4,000		\$2,000.00	\$0.00
8 Clearing and grubbing	1	\$5,000.00	\$5,000		\$2,500.00	\$0.00
				\$9,525	\$4,762.50	\$0.00
Site Development & Utilities						
9 Strip 4" topsoil, stockpile and respread (180,000 SF)	20000	\$1.00	\$20,000		\$10,000.00	\$0.00
10 Common Excavation + Grading (including storm water pond)	4500	\$4.00	\$18,000		\$9,000.00	\$0.00
11 Material to export off-site	0	\$5.00	\$0		\$0.00	\$0.00
12 Adjust existing manhole (lower 5')	1	\$500.00	\$500		\$250.00	\$0.00
13 6" well	1	\$6,000.00	\$6,000		\$3,000.00	\$0.00
14 pump, bladder tank, control box housing, electrical	1	\$4,000.00	\$4,000		\$2,000.00	\$0.00
15 1.5" HDPE water service	60	\$15.00	\$900		\$450.00	\$0.00
16 4" sanitary sewer service with riser pipe	361	\$30.00	\$10,830		\$5,415.00	\$0.00
17 Connect to existing sanitary sewer main	1	\$300.00	\$300		\$150.00	\$0.00
18 18" CMP	115	\$25.00	\$2,875		\$1,437.50	\$0.00
19 18" CMP F.E.S.	4	\$300.00	\$1,200		\$600.00	\$0.00
20 5' diameter outlet control structure	1	\$2,500.00	\$2,500		\$1,250.00	\$0.00
21 Rip rap and fabric	60	\$100.00	\$6,000		\$3,000.00	\$0.00
22 5' wide gravel trails (does not incl. future trails)	800	\$10.00	\$8,000		\$0.00	\$4,000.00
23 2" asphalt for trails near boat landing and upper pier	60	\$95.00	\$5,700		\$2,850.00	\$0.00
24 5' wide wood bridge for trails (does not incl. future bridge)	45	\$150.00	\$6,750		\$0.00	\$3,375.00
				\$83,555	\$39,402.50	\$7,375.00
Roads						
25 22' wide asphalt with 3' shoulders	475	\$50.00	\$23,750		\$11,875.00	\$0.00
26 20' wide asphalt with 3' gravel shoulders	315	\$45.00	\$14,175		\$7,087.50	\$0.00
27 15' wide asphalt with 3' gravel shoulders	735	\$35.00	\$25,725		\$12,862.50	\$0.00
28 Access to boat ramp (20' wide)	80	\$45.00	\$3,600		\$1,800.00	\$0.00
29 8' gravel for future boat ramp and hydrant access (50'x20')	60	\$10.00	\$600		\$0.00	\$0.00
				\$87,850	\$33,625.00	\$0.00
Parking Lots (12" sand, 6" agg. Base, 3" asphalt)						
30 Standard parking lots with pavement markings	10	\$550.00	\$5,500		\$1,375.00	\$1,375.00
31 Extended parking lots with pavement markings	16	\$1,375.00	\$22,000		\$11,000.00	\$0.00
32 Accessible parking space symbol, white	2	\$300.00	\$600		\$300.00	\$0.00
33 4" white pavement stripes for accessible stalls, standard length	100	\$0.60	\$60		\$15.00	\$15.00
34 4" white pavement stripes for accessible stalls, boat trailer length	250	\$0.60	\$150		\$75.00	\$0.00
				\$28,310	\$12,765.00	\$1,390.00
Concrete Boat Ramp						
35 Pushed-in-place concrete boat ramp and base (48'x18')	1	\$16,000.00	\$16,000		\$8,000.00	\$0.00
36 Cast-in-place concrete ramp section and base (10'x14')	1	\$3,000.00	\$3,000		\$1,500.00	\$0.00
37 Dredging	150	\$50.00	\$7,500		\$3,750.00	\$0.00
38 Rip rap and fabric	50	\$110.00	\$5,500		\$2,750.00	\$0.00
				\$32,000	\$16,000.00	\$0.00
Fire Road and Dry Hydrant						
39 Dry Hydrant	1	\$4,000.00	\$4,000	\$4,000	\$0.00	\$0.00
Temporary Erosion Control and Site Restoration						
39 Rock Entrance	1	\$800.00	\$800		\$400.00	\$0.00
40 Regular Silt Fence	2000	\$2.50	\$5,000		\$2,500.00	\$0.00
41 Reinforced Silt Fence	220	\$3.50	\$770		\$385.00	\$0.00
42 Erosion Mat	3200	\$1.75	\$5,600		\$2,800.00	\$0.00
43 Seed, Mulch, Fertilizer	4	\$1,800.00	\$7,200		\$3,600.00	\$0.00
44 Floating Silt Fence	100	\$20.00	\$2,000		\$1,000.00	\$0.00
45 Buffer, Spruce Plantings	26	\$10.00	\$260		\$130.00	\$0.00
46 Shoreline plantings/restoration with native vegetation (allowance)	1	\$4,000.00	\$4,000		\$2,000.00	\$0.00
				\$25,630	\$12,815.00	\$0.00
Site Amenities						
47 Water Fountain and concrete pad	1	\$3,200.00	\$3,200		\$1,600.00	\$0.00
48 Picnic Tables	12	\$500.00	\$6,000		\$500.00	\$2,500.00
49 Grills	4	\$150.00	\$600		\$75.00	\$225.00
50 Benches	4	\$400.00	\$1,600		\$200.00	\$800.00
51 Picnic Shelter (22'x30') with concrete pad and footings	2	\$30,000.00	\$60,000		\$15,000.00	\$15,000.00
52 Restroom Facility	300	\$180.00	\$54,000		\$27,000.00	\$0.00
53 Site Lighting	3	\$2,500.00	\$7,500		\$3,750.00	\$0.00
54 Chain link fence along mobile home park	287	\$35.00	\$10,045		\$5,022.50	\$0.00
55 Play Area (50'x50') with play equipment (allowance)	2500	\$2.00	\$5,000		\$0.00	\$2,500.00
56 Play equipment (allowance)	1	\$10,000.00	\$10,000		\$0.00	\$5,000.00
57 Fishing Piers (two total)	1		\$31,632		\$0.00	\$15,816.00
58 Wood fence at trail and CTH F	10	\$25.00	\$250		\$0.00	\$125.00
59 Wood guard rail at ADA parking stall	10	\$70.00	\$700		\$350.00	\$0.00
60 Pay box and post	1	\$400.00	\$400		\$200.00	\$0.00
				\$190,927	\$53,697.50	\$41,766.00
Signage						
61 Entrance sign	1	\$500.00	\$500		\$125.00	\$125.00
62 Accessible parking with van accessibility	2	\$150.00	\$300		\$150.00	\$0.00
63 Stop sign	1	\$150.00	\$150		\$75.00	\$0.00
64 Speed limit	3	\$150.00	\$450		\$225.00	\$0.00
65 Do not enter	5	\$150.00	\$750		\$375.00	\$0.00
66 One way	2	\$150.00	\$300		\$150.00	\$0.00
				\$2,450	\$1,100.00	\$125.00
Subtotal of Construction Costs						
			\$488,647	\$488,647	\$185,817.50	\$50,856.00
10% Design/Construction Contingency						
			\$48,865		\$18,581.75	
Total Construction Cost						
			\$537,512			
Design (including archaeological investigation of the site)						
Inspection			\$31,000		\$15,500.00	\$0.00
Surveying (preliminary and construction)			\$10,000		\$5,000.00	\$0.00
			\$7,000		\$3,500.00	\$0.00
Total Project Costs			\$583,312		\$228,399.25	\$50,856.00

PUBLIC HEARING NOTICE

STATE OF WISCONSIN)
) ss.
COUNTY OF POLK)

Palmer J. Sondreal, being first duly sworn, says that he is Editor of the Amery Free Press, a weekly newspaper printed and published at the City of Amery in said county and state; that notice, of which the annexed is a printed copy taken from said newspaper, was printed and published in the regular edition once each week for 2 successive weeks and that the first publication date was the 6 day of February, 2007, and the last publication date was the 13 day of February, 2007.

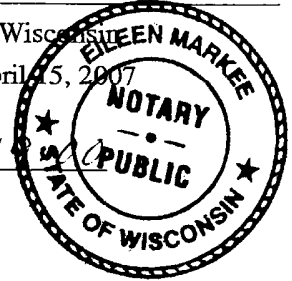


Subscribed and sworn to before me this 20 day of February, 2007.

Eileen Markee

Notary Public, Polk County, Wisconsin
My Commission Expires April 15, 2007

Total Publication Fee \$ 118



NOTICE OF PUBLIC HEARING OF THE TOWN BOARD TO CONSIDER A PROPOSED PUBLIC FACILITIES NEEDS ASSESSMENT AND ADOPTION OF AN IMPACT FEE ORDINANCE FOR THE TOWN OF GARFIELD, POLK COUNTY, WI

Please take notice that the Town Board of the Town of Garfield will meet at 7:00 p.m. on the 19th of February, 2007, at the Town Hall located at 690 Minneapolis Street, Amery, WI 54001 for the purpose of holding a public hearing to consider the proposed public facilities needs assessment and adoption of an impact fee ordinance.

Copies of the proposed public facilities needs assessment and ordinance are on file with the Town Clerk, Hazel Nelson, 1361 105th Avenue, Amery, WI 54001. Copies will also be provided upon request from Suzanne Peebles, Stevens Engineers, 1656 Livingstone Road, Hudson, WI 54016.

Upon adjourning the Public Hearing, the regular monthly Town Board meeting will convene.

Dated: February 2, 2007

Published: February 6, 2007
February 13, 2007

Hazel Nelson, Town Clerk
Town of Garfield

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Proof of Publication

Filed _____, A.D., 2007

IMPACT FEE ORDINANCE

TOWN OF GARFIELD

Ordinance No. 1 – 2007

Ordinance Establishing Impact Fees

Pursuant to its authority under Wisconsin law, including, Wis. Stat. 66.0617, the Town Board of the Town of Garfield hereby ordains as follows:

Section – 1.0 Purpose and Intent.

Pursuant to Wis. Stat. 66.0617, this Ordinance is enacted to establish the mechanism for imposing impact fees upon land development to finance the capital cost of acquiring, establishing, upgrading, expanding, and constructing public facilities that are necessary to accommodate such development. This Ordinance is intended to assure that new land development bears an appropriate share of the cost of capital expenditures necessary to provide such public facilities within the Town of Garfield and its service areas as are required to serve the needs arising out of land development. As provided in Sec. 66.0617(2)(b), Wis. Stats., the Town of Garfield, by adopting this Ordinance, is not intending to limit its authority to finance public facilities by any other means authorized by law, including, without limitation, the means authorized by Sec. 236.13, subsections (2) and (2m), Wis. Stats., and the Subdivision Ordinance of the Town of Garfield, and any other statutes or ordinances.

Section – 2.0 Public Facilities Needs Assessment.

In accordance with Sec. 66.0617 (4) Wis. Stats., the Town of Garfield has prepared a Public Facilities Needs Assessment for which it is anticipated that impact fees may be imposed. A copy of the Public Facilities Needs Assessment, Town of Garfield, Wisconsin dated December 2006 prepared by Stevens Engineers is on file and available for public inspection and copying at the office of the Town Clerk.

Section - 3.0 Definitions.

The definitions set forth in Sec. 66.0617 (1) Wis. Stats., and any amendments thereto, are hereby incorporated and made a part of this Ordinance as if fully set forth herein. In addition, in this chapter the following definition shall apply:

- (a) "Residential Equivalent Unit (REU)" means a unit of measure for impact fees equivalent to one single family residential dwelling unit. For single family residential uses, the REU is the number of single family residential units created by new land development.

Multi-dwelling residential development and non-residential uses, such as commercial or industrial development will be proportionately converted to REU for the purpose of assessing an impact fee using generally accepted and established standards.

Section - 4.0 Establishment of Impact Fees.

The following impact fees for single family residential development are established by the Town pursuant to Sec. 66.0617, Wis. Stats.:

- (a) Facilities for transportation impact fees in the amount of \$1963.67* per REU as set forth in the Public Facilities Needs Assessment.
- (b) Facilities for park impact fees in the amount of \$465.22* per REU as set forth in the Public Facilities Needs Assessment.
- (c) Facilities for other transportation impact fees in the amount of \$592.51* per REU as set forth in the Public Facilities Needs Assessment.

**Please note: all other development, such as commercial, industrial, and multi-dwelling residential units will be calculated proportionately based on the 'vehicle trips by land use type' table found in Appendix C of the Needs Assessment.*

These impact fees shall be imposed on any person seeking to construct or create a land development within the Town, including land development on vacant land, and land development on lots created before and after the effective date of this Ordinance.

Section – 5.0 Standards for Fees.

Impact Fees imposed under this section:

- (a) Shall bear a rational relationship to the need for new, expanded, or improved public facilities that are required to serve land development.
- (b) May not exceed the proportionate share of the capital costs that are required to serve land development as compared to existing land uses of land within the Town of Garfield.
- (c) Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded, or improved facilities.
- (d) Shall be reduced to compensate for other capital costs imposed by the Town of Garfield with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications, or fees in lieu of land dedication, under Chapter 236, Wis. Stats., or any other items of value.

- (e) Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.
- (f) May not include amounts necessary to address existing deficiencies in public facilities.

Section 6.0 Time Limit for Expenditures.

In accordance with Sec. 66.0617 (9) (a) Wis. Stats., the Town of Garfield shall specify that impact fees will be used within 7 years after they are collected to pay for capital costs for which they were imposed.

Impact fees held by the Town and not used within the time period shall be refunded to the current owner of property with respect to which the impact fees were imposed.

Section – 7.0 Payment of Impact Fees.

In accordance with Sec. 66.0617 (6) (g) Wis. Stats., all required impact fees shall be payable by the developer or the property owner to the Town of Garfield in full within 14 days of the issuance of a building permit.

Section – 8.0 Administration of Impact Fees.

Revenues collected by the Town as impact fees shall be placed by the Town Treasurer in a separate segregated, interest-bearing account and shall be accounted for separately from the other funds of the Town of Garfield. Impact fee revenues and interest earned on impact fee revenues may be expended by the Town only for capital costs for which the impact fees were imposed. These costs may include the cost of debt service on bonds or similar instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project, to reimburse the Town for advances of other funds or reserves, and such other uses

consistent with Wis. Stat. 66.0617, which are recorded by the Town Board.

Section – 9.0 Installment Payments.

The Town Board may, in its sole discretion, authorize by resolution the payment of impact fees in installment payments. If installment payments are authorized, interest shall be paid on the installment payments at the same rate then charged by the Town on installment payments for special assessments.

Section – 10.0 Appeals.

- (a) No appeal may be commenced pursuant to this section if any applicable impact fee or installment payment is delinquent. No impact fee payment obligation shall be suspended pending any appeal filed pursuant to this section.
- (b) Pursuant Sec. 66.0617(10) Wis. Stats., the only issues upon which an impact fee appeal can be raised are the following:
 - a. The amount of the impact fee imposed by the Town and paid by the developer or property owner;
 - b. The method of collection of the impact fee;
 - c. The purpose for which the Town expends the impact fee funds.
- (c) Appeals must be brought within 30 days or the earlier of :
 - a. The due date for payment of the applicable impact fee; or
 - b. The due date of the first installment payment.
- (d) The appellant shall pay a filing fee of \$200.00 at the time of filing of the appeal. The notice of appeal shall be filed with the Town Clerk.

- (e) Following the filing of the notice of appeal, the Town Clerk shall compile a record of the ordinance imposing the contested impact fee and a record of the management and expenditures of the impact fees. The Town Clerk shall transmit these documents to the Town Board. The Town Clerk shall also compile a report for each appeal in which the appellant is seeking a total or partial refund of the impact fee paid. This report shall specify the fiscal impact of a successful appeal on the Town of Garfield. The fiscal impact report shall estimate whether it will be necessary for the Town to adjust impact fees or amend existing ordinances if there is a successful appeal.
- (f) The Town Board shall hold a public hearing on the appeal, preceded by a Class 1 notice, providing fair opportunity for the appellant to be heard. The burden shall be on the appellant to establish illegality or impropriety of the impact fee at issue. Following the close of the public hearing, the Town Board shall deliberate upon the matter and shall conduct any studies and inquiries it deems appropriate to decide the appeal.
- (g) If the Town Board determines that the appeal has merit, it shall determine appropriate remedies. These may include reallocation of the proceeds of the challenged impact fee to accomplish the purposes for which the fee was collected; refunding the impact fee in full or in part, along with interest collected by the Town thereon; granting the appellant the opportunity to make the impact fee payment in installments; or such other remedies as it deems appropriate in a particular case.

Section - 11.0 Reduction in Impact Fee.

The Town Board may, at its sole discretion, agree to reduce the amount of the impact fee imposed on a specific land development that provides state or federal funded low or moderate income housing within the Town. Pursuant the Wis. Stat. 66.0617 (6) no amount of an impact fee for which a reduction is provided under the subsection may be shifted to any other development in the land development in which the low-cost housing is located or to any other land development in the Town of Garfield.

Section – 12.0 Periodic Review of Impact Fees.

The Town Board may periodically review the impact fees established herein and modify them, if necessary, to account for changing facility needs, inflation, revised cost estimated capital improvements, changes in other funding sources applicable to public facility projects and other relevant factors and in accordance with the standards for impact fees set forth in Wis. Stat. 66.0617.

Section – 13.0 Severability.

If any section, phrase, sentence, or portion of the ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion(s) shall be deemed separate, distinct, and independent provisions. Any such holding shall not affect the validity of the remaining portions of this ordinance.


Section – 14.0 Codification.

It is the intention of the Town Board and it is hereby provided that the provisions of this ordinance shall be made part of the Municipal Code, and that the sections of this ordinance may be renumbered or re-lettered to accomplish such intention; and that the work “ordinance” may be changed to “section”, “article”, or other appropriate designation.

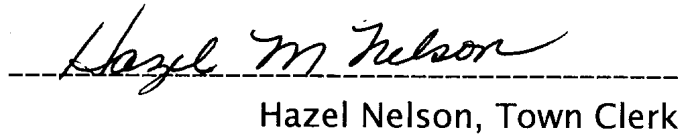
Section – 15.0 Effective Date.

This ordinance shall take effect after public hearing thereon, approval by the Town Board, and publication as provided by law.

Effective this 19 day of FEB, 2007.



Edward Gullickson, Town Chairperson



Hazel Nelson, Town Clerk