

Capital Improvement Program

2016 – 2022

January, 2016

INTRODUCTION

The City's Capital Improvement Plan covers the years 2016 through 2022 and is issued bi-annually.

The City's major capital needs are divided into three categories: Equipment, Land and Buildings, and Infrastructure. Besides forecasting expenditures, the Plan identifies potential revenue sources that may be used to offset the cost of the capital expenditures including the impact on the City's debt capacity. Financial indicators evaluating and trending the City's changes in finances are also included in the summary section of the report.

City Department Heads have worked diligently to prepare the Plan and considerable effort was made to identify and prepare a meaningful, practical plan. The plan is considered a projection of the City's capital needs and must be reviewed and updated periodically taking into account affordability while addressing service needs of the constituency.

Items from this plan are filtered and become part of the annual budget which is adopted by the City Council. Therefore, capital expenditures are approved if they become a part of the City's adopted annual budget.

ACKNOWLEDGEMENTS

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Aldersperson, 2nd District
Aldersperson, 3rd District
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City Administrator:

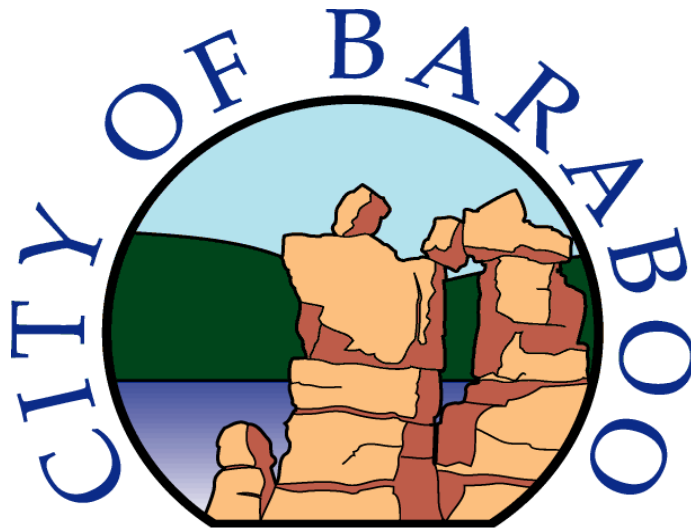
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Street Superintendent
Utilities Superintendent
Park and Recreation Director
Fire Chief
Library Director
City Attorney



Capital Improvement Program

Summary

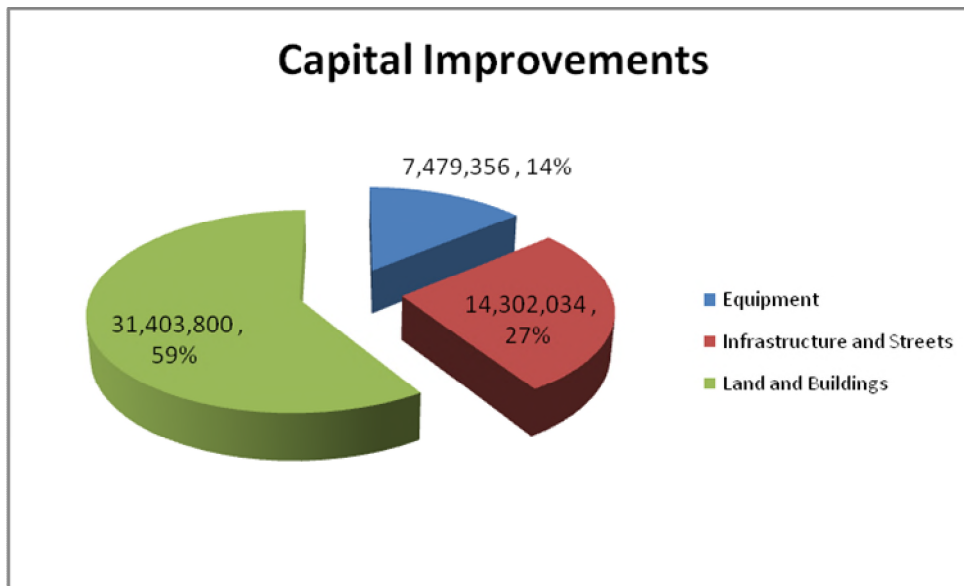
City of Baraboo Capital Plan
 Summary Report
 Years 2016 - 2022

Sum of Rev Amount Asset Category	Revenue Source											Grand Total	
	Year	Debt	Designated	Donations	Grant	Other	Special Assessments	Taxes	Trade In	Utility	TID		
Equipment	2016		67,500	5,000	22,800			525,856	42,000	99,000		762,156	
	2017		500,000		1,400			520,000	5,000	309,000		1,335,400	
	2018	1,250,000			1,400			638,500	17,000	261,500		2,168,400	
	2019		400,000		2,800			453,400	18,000	71,500		945,700	
	2020		200,000		2,800			860,900	49,000	76,500		1,189,200	
	2021							580,000	65,000	64,500		709,500	
	2022							340,000		29,000		369,000	
Equipment Total		1,250,000	1,167,500	5,000	31,200		3,918,656	196,000	911,000			7,479,356	
Infrastructure and Streets	2016	1,489,742	8,750		171,250		76,183	42,000		431,775	750,000	2,969,700	
	2017							625,000		189,000	20,000	834,000	
	2018		117,500	73,000	2,412,500			625,000	75,000	490,000	172,000	3,965,000	
	2019	450,000	38,917		559,417			325,000		240,000		1,613,334	
	2020		57,500		1,092,500			775,000		490,000		2,415,000	
	2021	450,000						575,000		305,000	400,000	1,730,000	
	2022	450,000						325,000				775,000	
Infrastructure and Streets Total		2,839,742	222,667	73,000	4,235,667		76,183	3,292,000	75,000	2,145,775	1,342,000	14,302,034	
Land and Buildings	2016	1,261,525	749,250	7,500	45,000			106,925		11,000		2,181,200	
	2017		74,000	300,000	50,000	15,000,000		115,500		37,000		15,576,500	
	2018	650,000	15,000	71,500	50,000			135,100		39,000		960,600	
	2019	586,000	91,500		50,000	586,000		107,500			75,000	1,496,000	
	2020	5,040,000	1,053,500	2,126,000	152,500			82,500				8,454,500	
	2021		12,300		283,700					350,000		646,000	
	2022		81,950		1,937,050	70,000						2,089,000	
Land and Buildings Total		7,537,525	2,077,500	2,505,000	2,568,250	15,656,000		547,525	437,000	437,000	75,000	31,403,800	
Grand Total		11,627,267	3,467,667	2,583,000	6,835,117	15,656,000		76,183	7,758,181	271,000	3,493,775	1,417,000	53,185,190

CITY OF BARABOO CAPITAL IMPROVEMENT PLAN IMPACT OF YEARS 2016 THROUGH 2022

The City's Department Heads have identified approximately \$53 million of capital improvements to take place over the course of the next 7 years. Each Department Head forecasted equipment, land and building acquisitions, street projects and major infrastructure items for their individual departments. Their projections were sorted into specific categories (infrastructure and streets, equipment, land and buildings) and identified by year. The following pie chart is a summary of the capital needs forecasted by the Department Heads:

Figure 1: Future Capital Needs Identified by Department Heads



Asset Category	Total
Equipment	7,479,356
Infrastructure and Streets	14,302,034
Land and Buildings	31,403,800
Grand Total	53,185,190

Equipment -- \$7,479,356

Most Departments have equipment replacement schedules in place and these were incorporated into the 7 year plan. In fact, most of the equipment purchases identified by Department Heads are to replace existing equipment as opposed to additional purchases. Although most departments employ a replacement schedule, only the Fire Department and the Public Works Department benefit from a revolving equipment replacement fund. The primary revenue source for replacing existing equipment is taxation or the utilities. When considering all City owned equipment including the Utilities, UW Campus and Airport, the equipment collectively is 45.47% depreciated with annual depreciation expense of approximately \$756,760 dollars.

Land Improvements and Buildings -- \$31,403,800

All Departments except for Public Works indicated space needs as a major problem facing their department in the next years. The City Council has recently contracted for design services for a combination City Hall/Public Safety complex which will be built in phases. The Police Department has the highest priority and will be included in the first phase of construction proposed for 2017. In addition, the present Library is inadequate and the Library Board has contracted for design of an addition to the existing structure, proposed for 2020. The majority of anticipated new debt is to fulfill the City's building needs. Although the existing buildings are only 27.6% depreciated, many departments are housed in cramped or unsecured facilities and this important need will have to be addressed to meet the demands of providing public services. The annual depreciation expense for all municipal operations, including Utilities, UW Campus and Airport is \$298,581 dollars.

Infrastructure and Streets -- \$14,302,034

Major infrastructure needs were identified for the Airport, Streets and Utilities. The majority of the projects include street reconstruction, storm sewer and utility rehabilitations, airport taxiways, and TIF related projects. The existing infrastructure collectively is 30.98% depreciated with annual depreciation expense of approximately \$1,344,026 dollars for the City, Utilities, UW Campus and Airport.

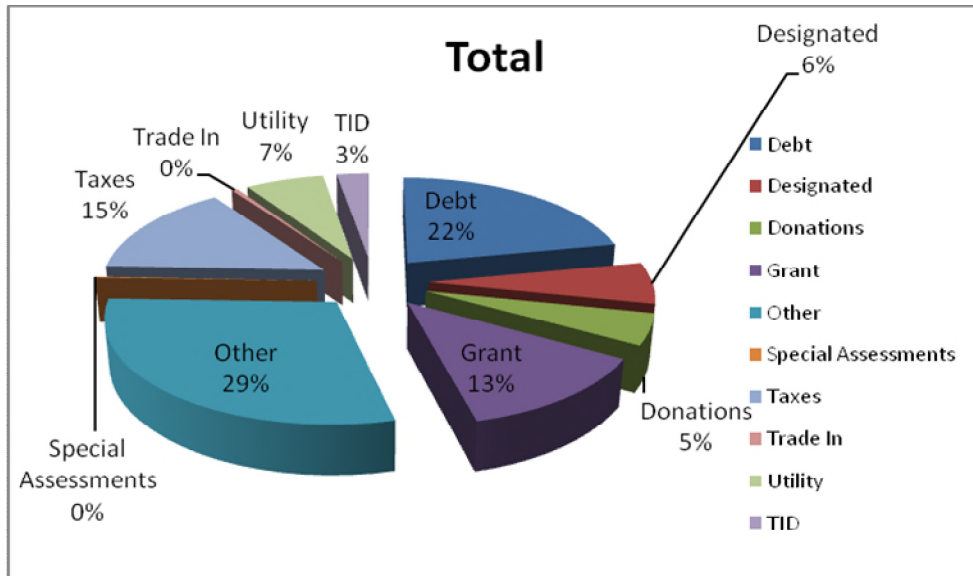
More information about depreciation expense can be found in Figure 13 on page 15 of this report.

REVENUE SOURCES

Department Heads also identified potential revenue sources to help achieve the City's capital needs. The revenue sources shown in the report are as actually known as of the date of this report. Sources were only identified if they are under contract, prior commitment or some firm acknowledgement that the City can rely upon. This report indicates that Equipment will be paid primarily from property taxes. Land and Buildings improvements will be paid mostly from new debt and donations. Storm water projects will be paid by the Storm Water Utility. Annual Street projects are projected with a combination of taxation, TID and new debt. Airport projects will primarily be paid from grant proceeds.

Sale of Surplus Lands. The City owns several marketable properties and the proceeds from the sale of these properties could be applied toward capital projects. The properties identified include the Jackson property, School forest, and Hwy 123 residential area along the golf course. Currently, no proceeds from the sale of these properties are included in this report.

Figure 2: Revenue Sources to Pay for Capital Expenditures Identified by Department Heads



Revenue Source	Total
Debt	11,627,267
Designated	3,467,667
Donations	2,583,000
Grant	6,835,117
Other	15,656,000
Special Assessments	76,183
Taxes	7,758,181
Trade In	271,000
Utility	3,493,775
TID	1,417,000
Grand Total	53,185,190

The majority of capital improvements are currently planned as Other which is largely a capital lease between the CDA and City (29%), New Debt (22%) or Taxation (15%). Donations and Designated funds are shown as the revenue source for 11% of projects including the Library addition and UW Campus projects. Grants will pay for 13% of capital needs, largely for the Airport and CDA improvements. The Utility projects are funded by use fees.

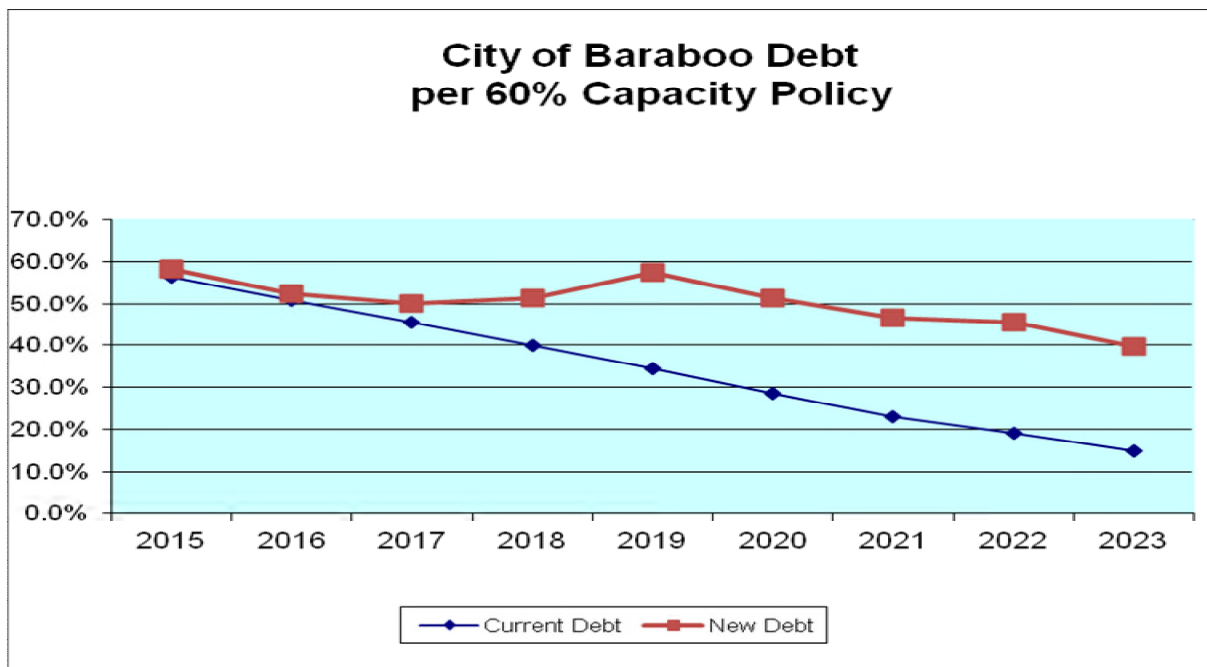
The amounts shown in the debt and taxation revenue sources should be considered as a maximum amount, realizing that other new revenue sources will reduce the amounts in these default categories. Again, for purposes of this report, new or additional revenue sources that involve changes to current policies were not included as a revenue source because the Council has not contemplated or enacted policy changes yet.

IMPACT ON DEBT

The Capital Improvement Plan identifies new debt as a revenue source in the amount of \$11,627,267 over the course of the next 7 years. The majority of the anticipated debt or \$7,537,525 is for Land and Buildings, \$2,839,742 for Infrastructure and Streets and the remaining \$1,250,000 for Utility equipment.

The City's current debt capacity policy limits the City's debt to 60% of the total possible debt load allowed by State Statutes. Currently, the City is at 56.36% of the allowable limit. The following graph depicts the City's projected if future debt is implemented as identified in this plan.

Figure 3: Existing Debt with Impact of New Debt for TID projects, Library and Public Safety Building



Projects Proposed to be Funded with New Debt:

Public Safety Property acquisition & design	2016	756,200.00
8 th Street/Avenue	2016	500,000.00
Pierce Restrooms & Donahue Terrace	2016	505,325.00
Annual Streets	2016	989,742.00
WWTP Equipment & Garage	2018	1,400,000.00
Public Safety/Admin Building Lease Payment – ANNUAL	2017 - ?	625,000.00
Remodel City Hall for Fire Department	2018	500,000.00
Annual Streets	2019	450,000.00
UW Theater remodel	2019	586,000.00
Library Construction & Civic Ctr Office remodel	2020	5,040,000.00
Annual Streets	2021	450,000.00
Annual Streets	2022	450,000.00
UW Theater & Arts expansion	2023	1,955,000.00
UW Administration/Front Entrance	2027	4,783,000.00
Public Safety Building-Phase 2	2028	10,000,000.00
UW Library and classrooms	2029	3,086,000.00

The top line is the anticipated new debt and the lower line is the current debt. The proposed new debt in this illustration only indicates debt that will be repaid by taxation or TIF districts. Utility projects have been included as new debt, but should be considered for mortgage revenue obligations rather than general obligations since user fees provide an additional revenue source. The City will likely need to reserve borrowing capacity for City projects. However, the idea of coordinating debt issues between the City and Utility should not be ruled out since both entities could benefit from savings on issuance costs in a combined debt issue. The chart indicates that the City should be frugal in sharing its borrowing capacity in order to maintain appropriate debt margins.

It is important to note that the new debt issues included in this report only include projects for land, buildings, TIF infrastructure and some street reconstruction. No new General Obligation debt has been projected for storm water or airport needs since other revenue sources are being considered for these projects.

Also absent from this plan is any debt in conjunction with TID/developer projects because it is anticipated that the City will look to other financial vehicles to cooperate with development projects. City Bonds (PayGo), or Tax Increment Revenue Bonds are the most likely types of financing to be considered because they are low risk to the City and do not count against the City's debt capacity.

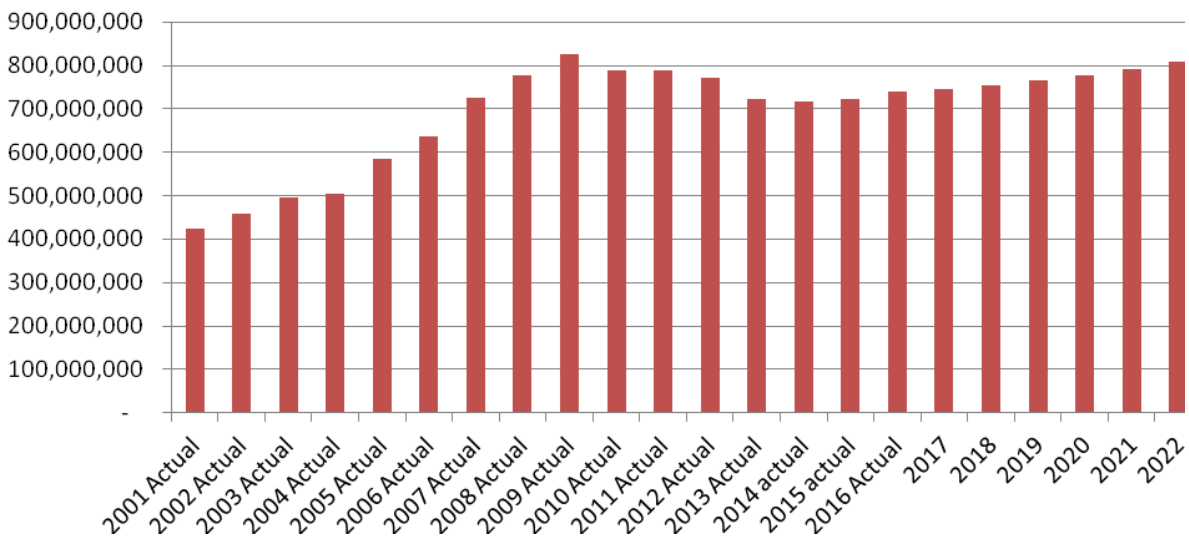
More information about the City's debt can be viewed in Figures 11, 12 and 14 as shown on pages 14 and 15 of this report.

EQUALIZED VALUE PROJECTIONS

Equalized value projections were based upon the City’s equalized value without TID increments. Future value increases were conservatively estimated at 1% per year for 2017 and 2018, 1.5% for 2019 and 2020, and 2% beginning in 2021. The equalized value without the TID increment was used in order to represent growth throughout the City other than in the TIDs. Growth within the TID boundaries is used to repay debt for the various TID’s until the district closes. When a district closes, the previous increment is then added to the City-wide tax base. The following chart shows the projected growth in the City-wide tax base. The next expected TID closure is TID 6 in 2022 which will appear as new tax base in 2023.

Figure 5: Illustrates Adjusting Equalized Values in Tax Base Without TID Values Included

Equalized Value Projections without TID Values



FINANCIAL INDICATORS

Financial indicators are useful in evaluating a government’s changes in its financial situation. The Council should review whether the trends are improving or deteriorating, and the reasons for the change.

The revenue and expenditure charts are prepared using data from the City annual audit reports. Unless otherwise noted, only Governmental Fund activities have been reported and include the following:

- Major Funds -- General Fund, Debt Service
- Special Revenue -- CDA grants, Park Impact and Development, Forest Management, Taxi, Alma Waite, Library Trust and Impact, Fire Department Longevity, Airport, Public Safety Impact, Park House and Stackhouse, Kuenzi Estate, Library Building, BID pocket park, TID Incentives, Capital Catalyst
- Capital Funds -- TIDs, Capital Projects, Fire Equipment Replacement, Emergency Management Equipment, Special Assessments, Taxable Capital Projects, Urban and Land Development, Capital Equipment and Airport Capital
- Internal Service -- Liability Insurance and Unfunded Pension Liability

Proprietary, Agency Funds and Component Units are not included in these indicators. Those cover the Water, Sewer and Stormwater Utilities (Proprietary) and Tax Collection Fund, UW Campus and Friends of the Library (Agency Funds). The Component Units are the BID and CDA.

Figure 6: Governmental Fund Revenues Per Capita. This indicator compares existing revenue base to population changes. Decreasing revenues per capita over time indicate that population growth exceeds the growth in revenue.

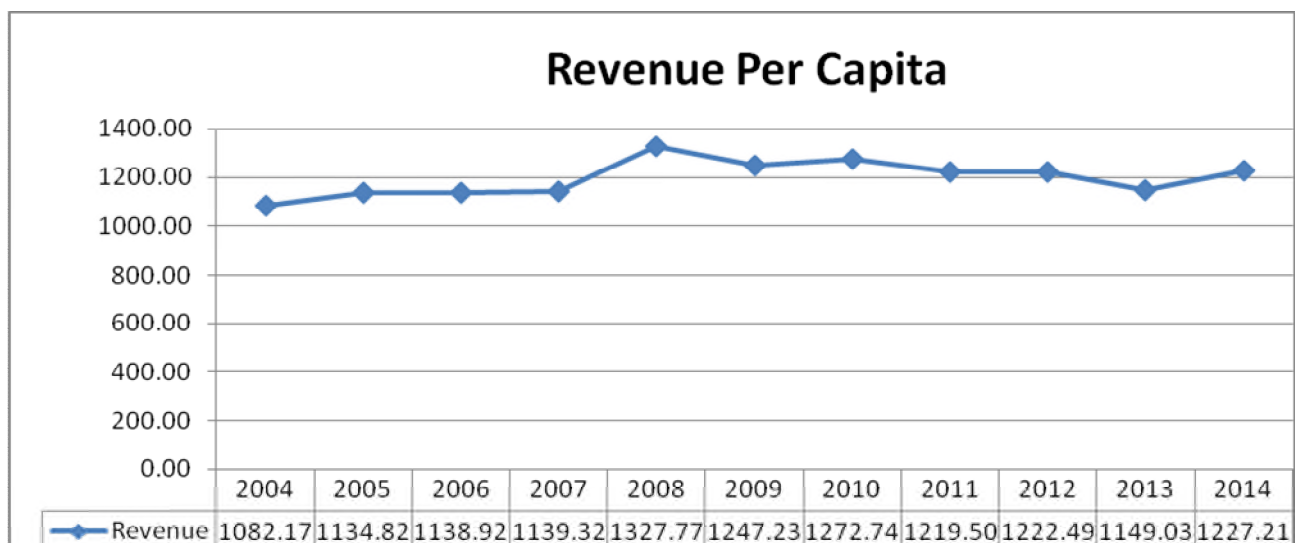
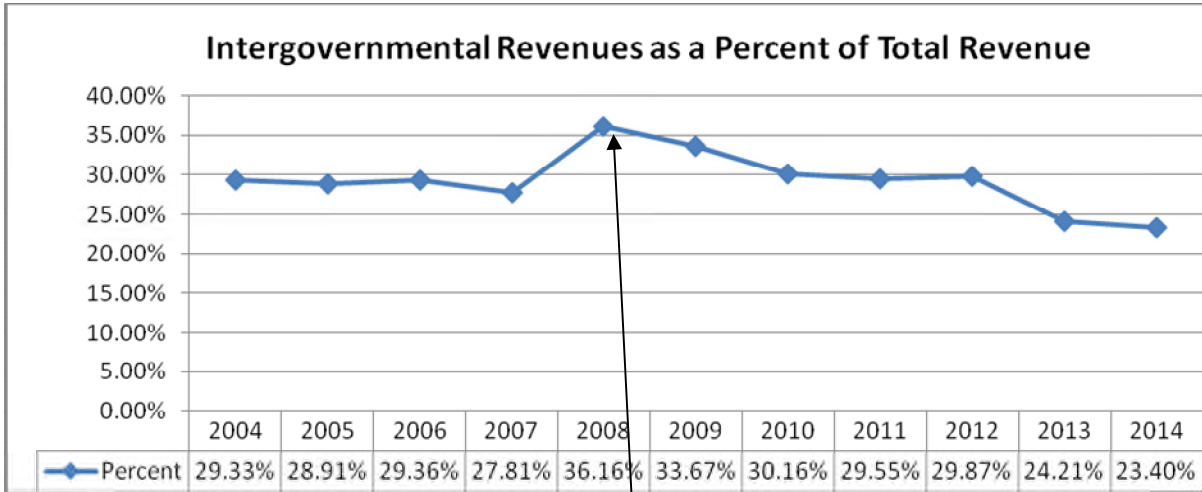


Figure 7: Intergovernmental Revenues as a Percent of Total Revenue. This indicator measures how reliant Baraboo is upon the State, Federal and local governments for revenues. A large percentage of intergovernmental revenues indicate vulnerability since the local community can be negatively impacted by decisions of the other governments.



The City received more grants in 2008, resulting in the decrease in reliance on property taxes below.

Figure 8: Property Taxes as a Percent of Total Revenues. This indicates how dependent the City is on property taxes.

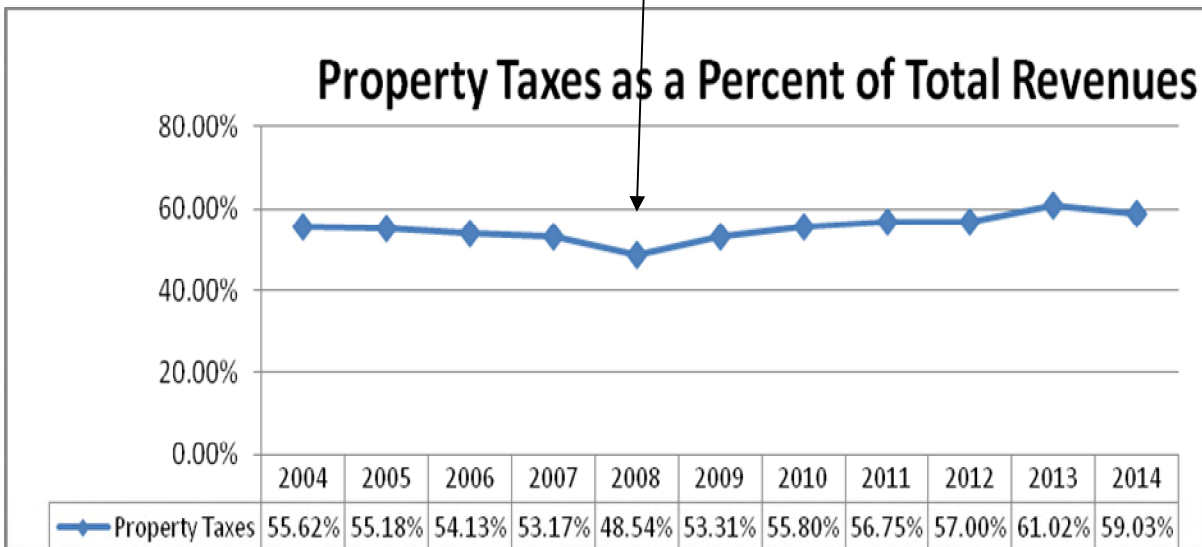


Figure 9: Governmental Funds Expenditures per Capita. This indicator compares existing expenditures to population changes. An increasing expenditure per capita is caused by population growing at a lesser rate than city expenditures.

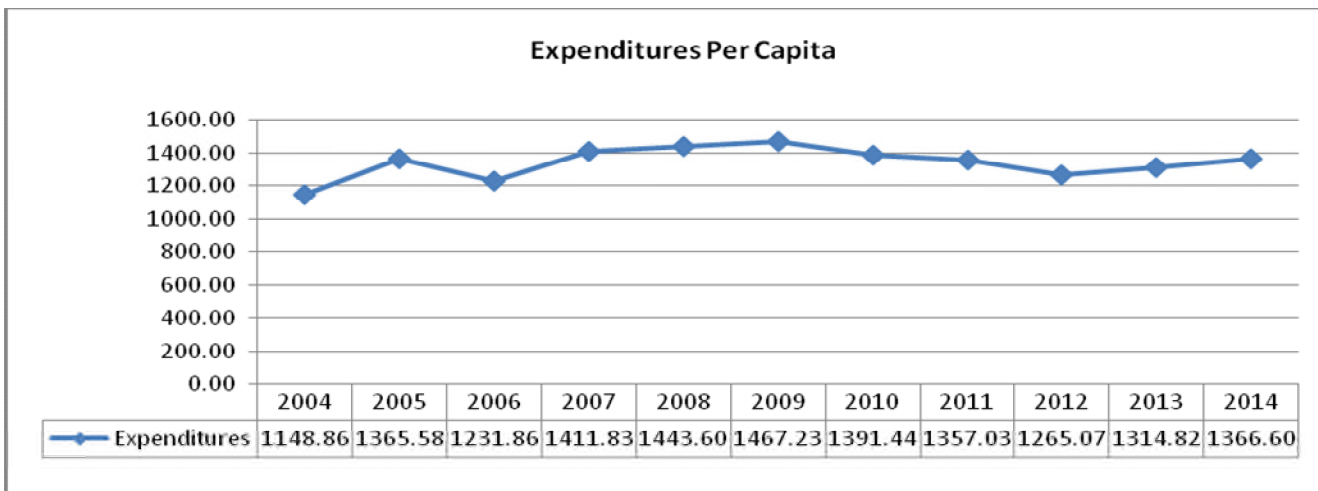


Figure 10: Fund Balance as a Percent of General Fund Expenditures. This indicator measures the City’s capacity to withstand financial emergencies. The unassigned fund balance is considered the rainy day fund and the City policy requires 15% to 25% of fund balance. Decreases in the fund balance are viewed negatively by bond rating agencies, especially if used to fund operations.

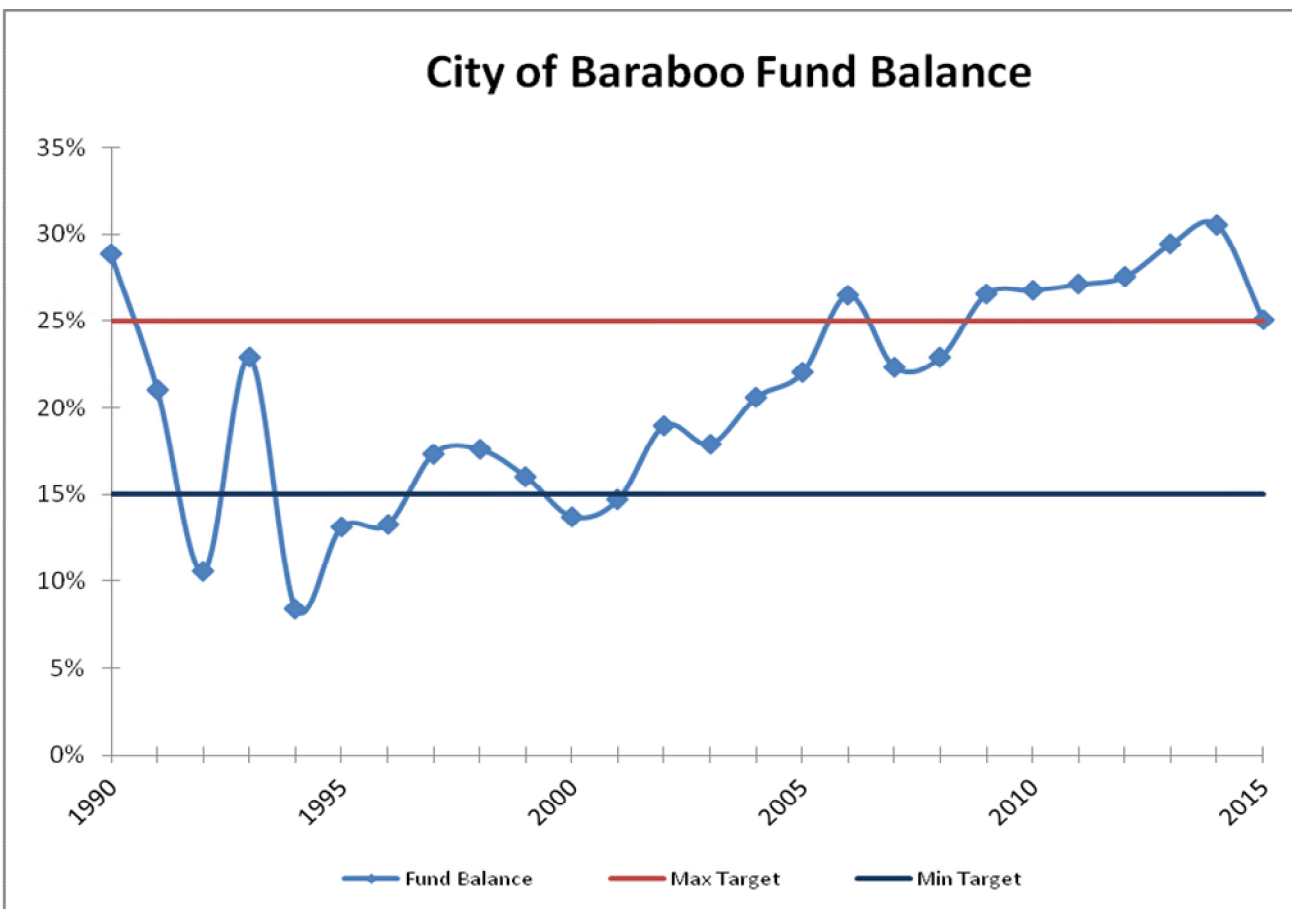


Figure 11: Outstanding Debt as a Percentage of Debt Capacity. This indicator measures the community's indebtedness over time. The City has an internal policy not to exceed 60% of the statutory limit of 5% of equalized value.

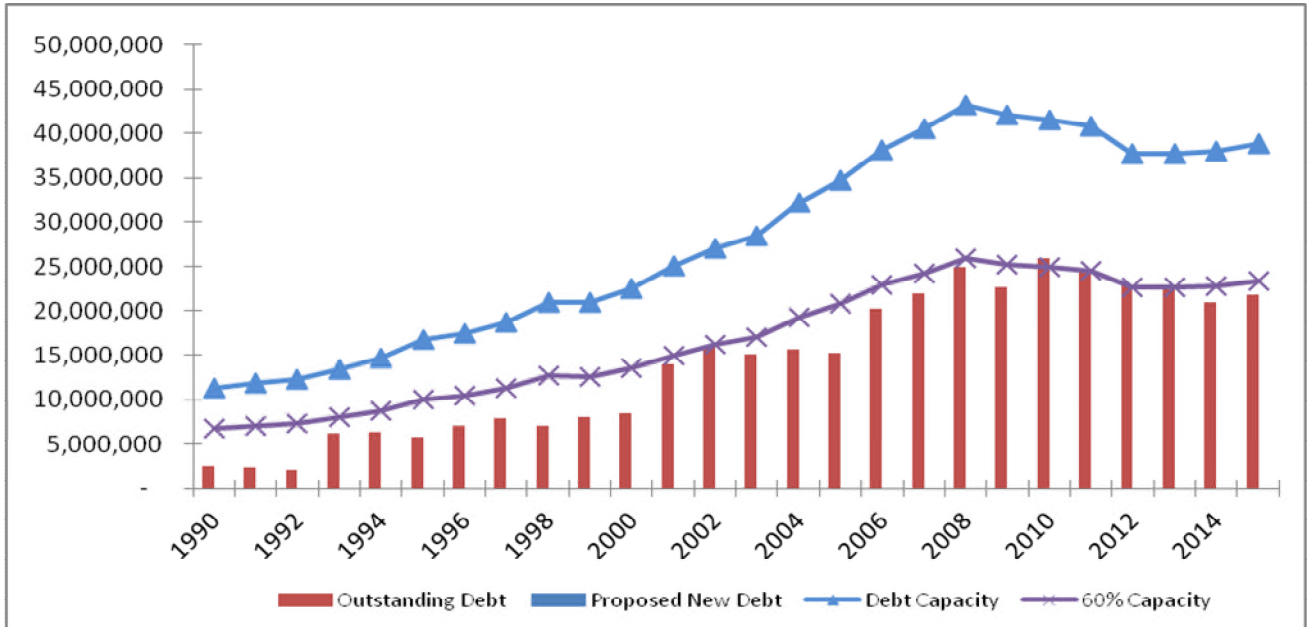


Figure 12: General Obligation Debt as a Percentage of General Fund Revenues. This measures the level of debt service to total General Fund revenues. Increasing debt reduces the expenditure flexibility and increases fixed costs. A decreasing line represents that debt issues for Baraboo will be repaid by other revenue sources such as TIDs and Utilities as opposed to property taxes.

General Obligation Debt as a Percent of General Fund Revenues

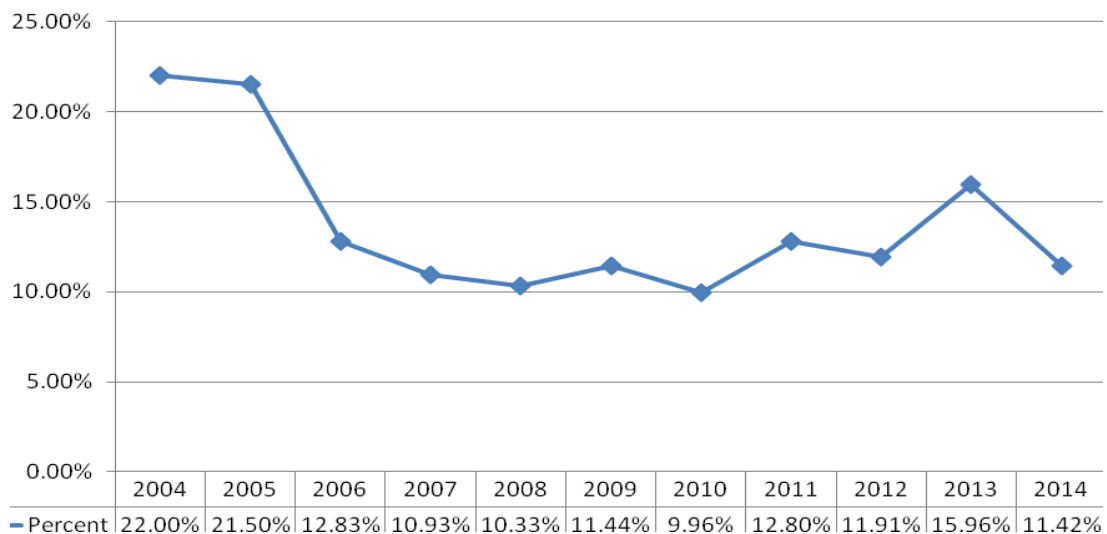


Figure 13: Accumulated Depreciation as a Percentage of Capital Assets. This measures the value of depreciated capital assets. Increased depreciated values indicates annual capital expenditures are not keeping pace with the annual depreciation cost and that the buildings and infrastructure are aging faster than it is being replaced or updated.

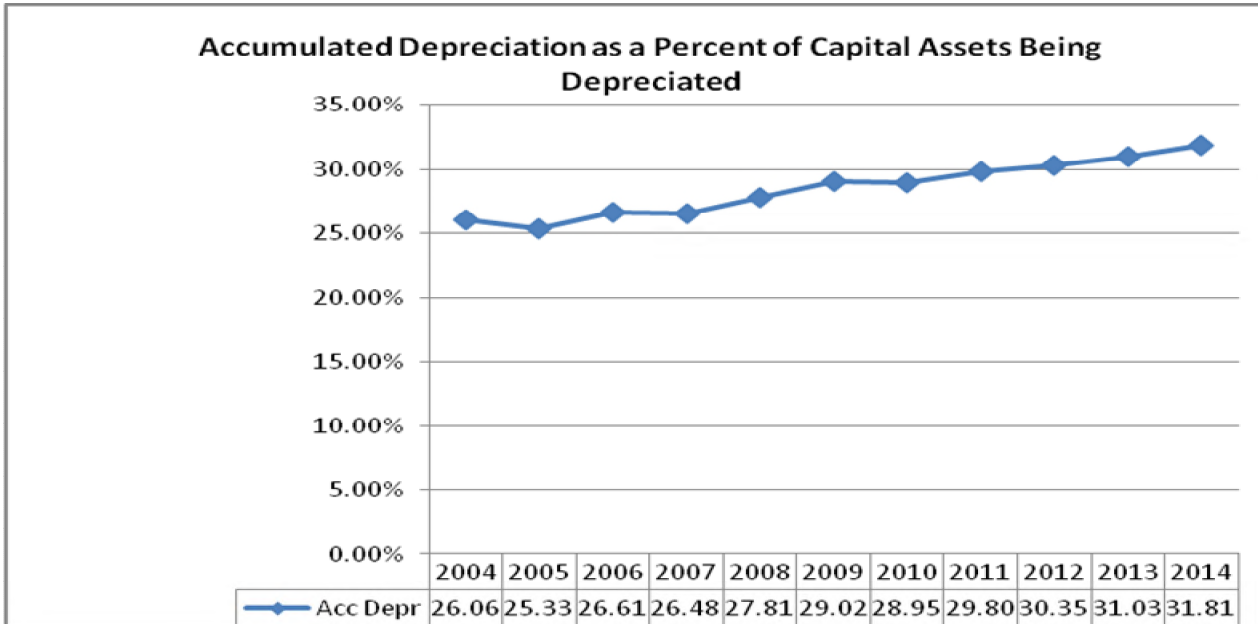
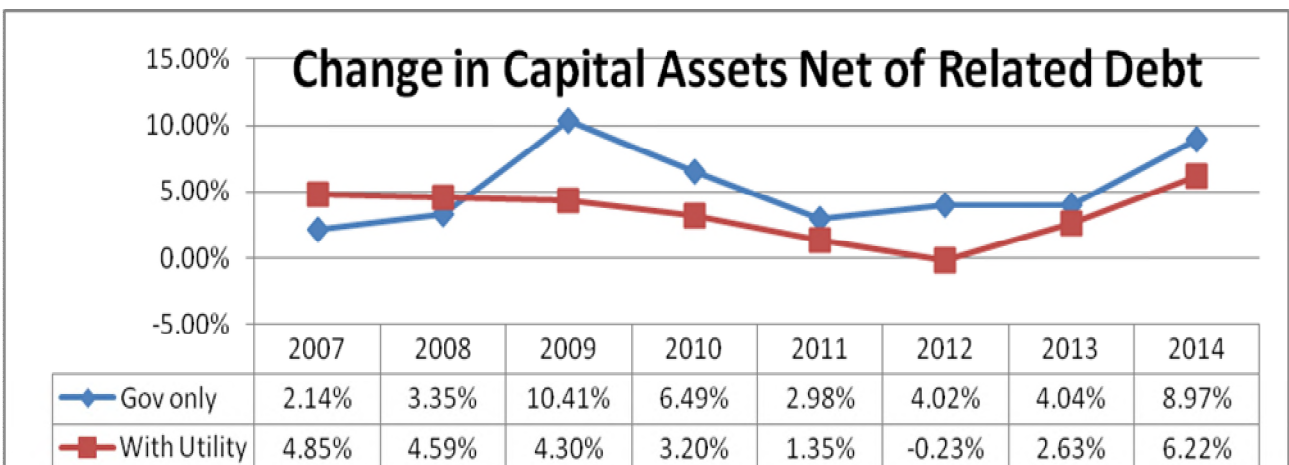


Figure 14: Change in Capital Assets Net of Related Debt. This calculation measures the change in capital assets after considering the outstanding debt associated with obtaining the assets. An increase in percentage indicates that assets are being acquired from sources other than debt issuance and positive net changes in annual debt repayment schedules. A positive change reflects that the amount of community's assets that are owned free and clear is growing.



CONCLUSION

Land and Buildings – This category was identified by Department Heads as the most significant need, totaling \$31.4 million of this \$53 million report. With careful planning, the building projects are affordable if phased in conjunction with future debt capacity. Projects for the Emergency services, Administration, Library, and UW Campus are included.

While streets and equipment have been reviewed annually as a matter of routine, until recently, attention to land and buildings has not been as regular. As a result, most departments have outgrown their present facilities. The Council has created impact fees for the parks, the library and public safety facility.

Equipment – The greatest needs were identified by Fire Department at \$2.3 million, Public Works at \$1.9 million, and Police at \$.5 million. The majority is projected to be paid from property taxes and utility rates. Money for equipment replacements has been provided annually and in most cases the equipment is adequate if the current replacement schedule is maintained.

Infrastructure –The City concentrates on street reconstruction/storm water utility project combinations whenever possible. The City Engineer has reported that maintaining the street pavement at grade 7 or above significantly reduces future reconstruction costs and that crack filling, seal coating and overlays should be increased in order to avoid more costly street reconstruction. This plan includes \$6.25 million of street reconstruction projects and \$1.7 million of TID projects. Costs are expected to be paid from a combination of taxes and new debt unless another source can be found.

The Plan includes Utility projects estimated at \$2.1 million are projected to be paid from a combination of Storm Water Utility revenues, Water and Sewer Utilities revenues, and debt proceeds.

The Airport improvements of \$4.3 million are a combination of grants and local revenue sources.

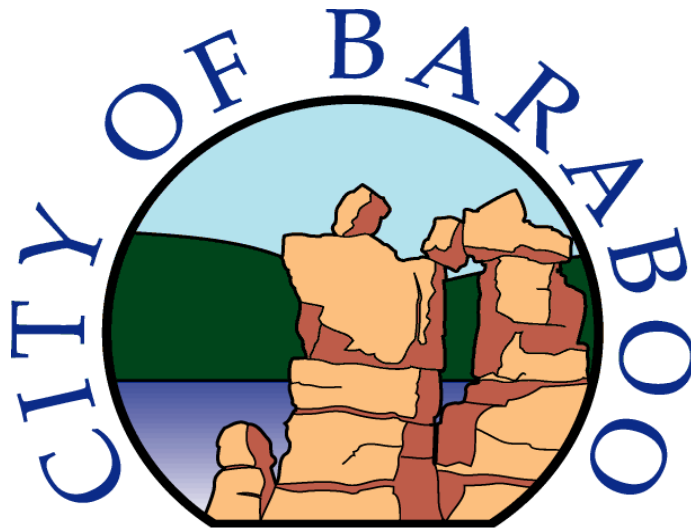
Limitations on Issuing General Obligation Debt – For purposes of this plan, the City intends to preserve as much General Obligation debt capacity as possible for future building projects. Therefore, projects that have other debt options available must be considered and the use of GO debt should be a last consideration. Examples are storm water projects that could be funded with Mortgage Revenue Debt and TID projects involving developers that could be financed with PayGO Financing, or Tax Increment Revenue Bonds.

Work Plan – In prior years, the Council and Department Heads explored ideas to help afford the improvements rather than rely on debt and taxation. Although none have been explored recently, they remain potential revenue streams or policy issues:

- Cost sharing or contracting with participating Local Governments for common emergency services future facilities
- Exploring the use of Impact Fees
- Designating a part of the tax rate for capital expenditures on a permanent basis as TIDs close
- Increase use of Special Assessments for infrastructure projects
- Utilization of mortgage revenue debt rather than general obligation debt
- Creating equipment replacement funds and other revolving funds
- Exploring grant programs

- Expanding use of TIDs including Increment Sharing
- Entering into cooperative agreements for overlapping services with other taxing jurisdictions
- Consolidate services and support personnel, create efficiencies in space utilization
- Explore private/public partnerships for ownership of public buildings.

Many of these issues will require detailed analysis and a considerable investment of time. The Council may consider hiring consulting services to help fully analyze certain issues in order to determine the benefit for Baraboo taxpayers.



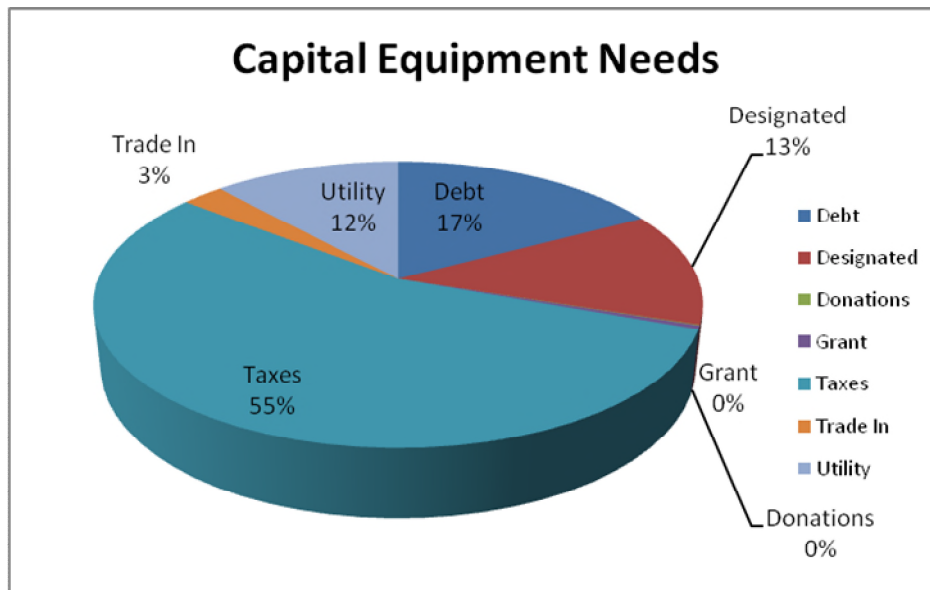
Capital Improvement Program

Equipment

City of Baraboo Capital Improvement Program Equipment Forecast

The City's capital equipment needs have been identified by Department Heads for their respective Departments for a 7 year period covering 2016 through 2022. Their summarized needs are shown on the first pages in this section and depicted on the following graph.

Figure 1: Equipment Needs Identified by Department Heads



Revenue Source	Total
Debt	1,250,000
Designated	1,167,500
Donations	5,000
Grant	31,200
Taxes	3,918,656
Trade In	196,000
Utility	911,000
Grand Total	7,479,356

The majority of equipment will be paid from taxation which includes capital equipment funds. Other revenue sources are also contributing to the total equipment purchases such as designated funds, debt issuance, trade-in allowance and Utilities.

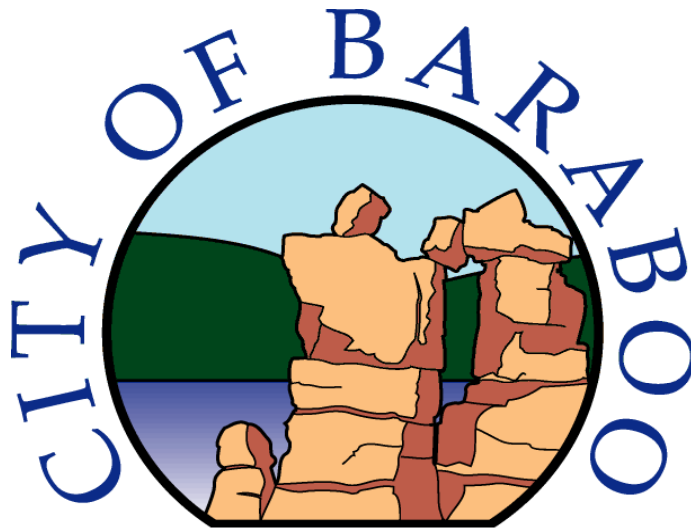
Detailed capital equipment needs by year for each department are shown on the following pages. The City of Baraboo's capital equipment needs for 2016 through 2022 are estimated at \$7,479,356 for an estimated levy impact of \$3,918,656 during the seven year period. The average equipment needs during the period is \$1,068,479 per year.

Asset Category	Equipment	Year							Grand Total
		2016	2017	2018	2019	2020	2021	2022	
Department	Project Name								
Administration	Copier		10,000			10,000		20,000	
	Information Technology	21,400	25,000	25,000	25,000	25,000	25,000	171,400	
	Accounting Software	10,000	10,000	10,000	10,000	10,000	10,000	70,000	
Administration Total		31,400	35,000	45,000	35,000	45,000	35,000	261,400	
Civic Center	Media Center	5,500						5,500	
Civic Center Total		5,500						5,500	
Engineering	Printer/Scanner/Plotter		3,000					3,000	
Engineering Total			3,000					3,000	
Fire	Equipment Replacement Fund	200,000	240,000	200,000	200,000	200,000	200,000	1,240,000	
	SCBA & Radio Replacement Fd	20,000	20,000	20,000	20,000	20,000		80,000	
	Engine 3		500,000					500,000	
	Squad 2				400,000			400,000	
	Helmets and Boots	25,000						25,000	
	Replace Van or Car #2	50,000						50,000	
Fire Total		275,000	760,000	220,000	420,000	220,000	200,000	2,295,000	
Library	3D Printer	3,568						3,568	
	iPads	11,385						11,385	
	Laptop Lab	3,695						3,695	
	Self-Checkout Adult	11,554						11,554	
	Self-Checkout Children	11,054						11,054	
Library Total		41,256						41,256	
Parks	Mower		22,500		20,000			42,500	
	Skid Loader	51,750						51,750	
	Truck	16,000		25,000		44,000		85,000	
	Gator			8,000				8,000	
Parks Total		67,750	22,500	33,000	20,000	44,000		187,250	
Police	Body Armor		2,800	2,800	5,600			16,800	
	Mobile Data Computers	8,000	8,000	8,000	8,000	8,000		40,000	
	Mobile Video		15,000	15,000	15,000	15,000		60,000	
	Portable Radios	7,000	3,600	3,600	3,600	3,600		21,400	
	Radar/Laser			3,000		3,500		6,500	
	Vehicles/Bicycles	87,000	56,000	84,000	56,000	56,000		339,000	
	Taser		4,000	4,000	4,000	4,000		16,000	
	Light Bars/Controller	3,000	3,000	3,000		3,000		12,000	
	ERT Rifle	3,500						3,500	
	Vehicle Molded Seats		4,000					4,000	
Police Total		108,500	96,400	123,400	92,200	98,700		519,200	
Public Works	Backhoe 37	100,000	100,000	50,000			100,000	300,000	
	Equipment Replacement Fund					225,000		225,000	
	Excavator 22				175,000			175,000	
	Garbage Truck 80			150,000				150,000	
	Jet Vac 1/3-split with DPW/St S					42,000		42,000	
	Trailer 43								
	Trailer 55		7,500					7,500	
	Trailer 58					4,500		4,500	

Asset Category	Equipment	Year							Grand Total	
		2016	2017	2018	2019	2020	2021	2022		
Department	Project Name									
Public Works	Truck 17, 18, 19								405,000	
	Trucks 6, 10, 11					420,000			420,000	
	Trucks 2, 4, 7				127,000				127,000	
	Skid Steer Tracks	6,750							6,750	
Public Works Total		106,750	107,500	200,000	302,000	691,500	405,000	100,000	1,912,750	
Recreation	Fitness Room	4,500		7,500				8,500		20,500
Recreation Total		4,500		7,500		8,500				20,500
Sewer Utility	Loader		150,000							150,000
	Mower					21,500				21,500
	Pickup Truck (4WH)				32,500					32,500
	Skid Steer									17,000
	Jet Vac split	17,000								105,000
	Jet Vac camera	8,000		52,500						8,000
	Phosphorus Monitoring Equip	6,000								6,000
	Biosolids Process Equipment			1,100,000						1,100,000
Grit Dewatering			150,000						150,000	
Sewer Utility Total		31,000	202,500	1,302,500	32,500	21,500			1,590,000	
Stormwater Utility	Equipment Replacement Fund	29,000	29,000		29,000	29,000	29,000	29,000	29,000	174,000
	Jet Vac 1/3-split with DPW/St S			150,000						150,000
Stormwater Utility Total		29,000	29,000	150,000	29,000	29,000	29,000	29,000	29,000	324,000
Water Utility	Computers	29,000								29,000
	Mower			15,000						15,000
	Pickup Truck					16,000				16,000
	SCADA Upgrade		15,000							15,000
	Meter Replacement		10,000					31,000		41,000
	Meter Replacement	10,000		10,000	10,000	10,000				40,000
	Pickup Truck F-250		48,000	34,000						34,000
	Pickup Truck F-550		4,500					4,500		48,000
Office Computers									9,000	
Water Utility Total		39,000	77,500	59,000	10,000	26,000	35,500		247,000	
Zoo	Generator	6,500								6,500
Zoo Total		6,500								6,500
Emergency Mgt	Siren Upgrade	11,000								11,000
	Repair Installment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000
Emergency Mgt Total		16,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	46,000
Forestry	Stump Grinder			20,000						20,000
Forestry Total				20,000						20,000
Grand Total		762,156	1,335,400	2,168,400	945,700	1,189,200	709,500	369,000		7,479,356

Year	(Multiple Items)
Asset Category	Equipment

Funding Sources		Revenue Source							
Department	Project Name	Debt	Designated	Donations	Grant	Taxes	Trade In	Utility	Grand Total
Administration	Information Technology					171,400			171,400
	Copier					20,000			20,000
	Accounting Software					70,000			70,000
Administration Total						261,400			261,400
Civic Center	Media Center					5,500			5,500
Civic Center Total						5,500			5,500
Engineering	Printer/Scanner/Plotter					3,000			3,000
Engineering Total						3,000			3,000
Fire	Equipment Replacement Fund					1,240,000			1,240,000
	SCBA & Radio Replacement Fd					80,000			80,000
	Engine 3		500,000						500,000
	Squad 2		400,000						400,000
	Helmets and Boots				22,800	2,200			25,000
	Replace Van or Car #2		50,000						50,000
Fire Total			950,000		22,800	1,322,200			2,295,000
Library	3D Printer					3,568			3,568
	iPads					11,385			11,385
	Laptop Lab					3,695			3,695
	Self-Checkout Adult			5,000		6,554			11,554
	Self-Checkout Children					11,054			11,054
Library Total				5,000		36,256			41,256
Parks	Mower					39,500	3,000		42,500
	Truck					75,000	10,000		85,000
	Skid Loader					22,750	29,000		51,750
	Gator					6,000	2,000		8,000
Parks Total						143,250	44,000		187,250
Police	Vehicles/Bicycles					302,000	37,000		339,000
	Radar/Laser					6,500			6,500
	Body Armor			8,400		8,400			16,800
	Mobile Video					60,000			60,000
	Portable Radios					21,400			21,400
	Mobile Data Computers					40,000			40,000
	Taser					16,000			16,000
	Light Bars/Controller					12,000			12,000
	ERT Rifle					3,500			3,500
	Vehicle Molded Seats					4,000			4,000
Police Total				8,400		473,800	37,000		519,200
Public Works	Equipment Replacement Fund					300,000			300,000
	Garbage Truck 80					175,000			175,000
	Excavator 22					225,000			225,000
	Backhoe 37					50,000			50,000
	Trailer 43					42,000			42,000
	Trailer 55					7,500			7,500
	Trailer 58					4,500			4,500
	Truck 17,18,19					340,000	65,000		405,000
	Trucks 6, 10, 11		200,000			180,000	40,000		420,000
	Jet Vac 1/3-split with DPW/St S					150,000			150,000
	Trucks 2, 4, 7					117,000	10,000		127,000
	Skid Steer Tracks					6,750			6,750
Public Works Total			200,000			1,597,750	115,000		1,912,750
Recreation	Fitness Room					20,500			20,500
Recreation Total						20,500			20,500
Sewer Utility	Mower						21,500		21,500
	Loader						150,000		150,000
	Pickup Truck (4WH)						32,500		32,500
	Skid Steer						17,000		17,000
	Jet Vac split						105,000		105,000
	Jet Vac camera						8,000		8,000
	Phosphorus Monitoring Equip						6,000		6,000
	Biosolids Process Equipment	1,100,000							1,100,000
	Grit Dewatering	150,000							150,000
Sewer Utility Total		1,250,000					340,000		1,590,000
Stormwater Utility	Equipment Replacement Fund						174,000		174,000
	Jet Vac 1/3-split with DPW/St S						150,000		150,000
Stormwater Utility Total							324,000		324,000



Capital Improvement Program

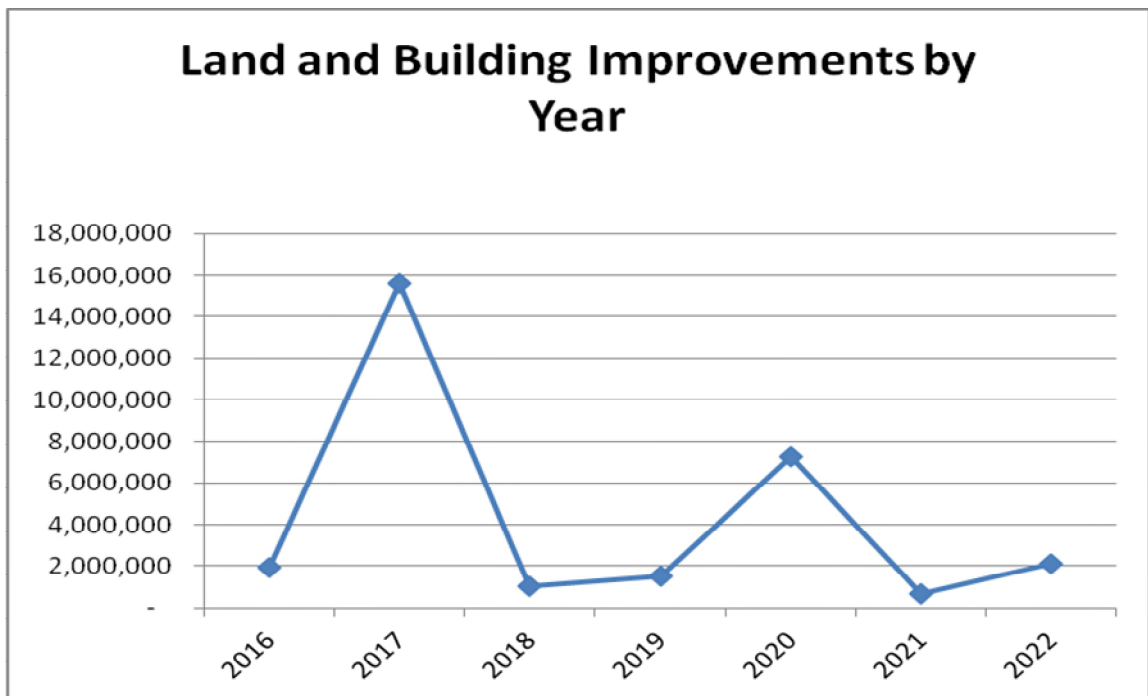
Land and Buildings

City of Baraboo

Land and Building Forecast

The City's capital land and building needs have been identified by Department Heads for their respective Departments for a 7 year period covering 2016 through 2022 in the amount of \$31,403,800 dollars.

Figure 1: Land and Building Needs Identified by Department Heads



Contributing to the peaks are these building activities and their estimated values:

- 2016: Public Safety Bldg Property Acquisition/Design \$ 1,350,000
- 2017: Public Safety Building Construction 15,000,000
- 2018: Remodel City Hall 500,000
- 2019: UW Campus Theatre and Arts Renovation 1,172,000
- 2020: Library Construction 8,000,000
- 2022: Airport Terminal Building and Parking Lot 2,039,000

Public Safety Building: The need for a new Public Safety building has been well documented over the past several years. The Council has selected a site near the Civic Center and is in the process of acquiring property to be converted for parking and building footprint. MSA Professional Services and Zimmerman Architectural Studios have been contracted for design of a Public Safety/City Administrative offices facility. Part of their work will be to create a master plan of the area depicting all emergency services eventually being relocated to the area. It is expected that ground will be broken in 2017 for the first phase of construction. The project is estimated at \$16.8 million including \$15 million for construction and \$1.8 million for property acquisition and design. Additional phases of construction adding other departments may be implemented in years outside of this plan. The

Baraboo District Ambulance Service has announced a need for a facility but is not part of the City's capital plan.

Remodel City Hall: The present City Hall will be renovated upon the Police Department moving to the new Public Safety facility in 2018. Renovations will concentrate on ADA improvements and delivering city services to the public for those departments remaining in the City Hall.

Library Construction: The Library Board has studied their building needs and determined that an addition or expansion is needed in approximately 2020 estimated at \$8 million dollars. The Library currently has nearly \$1.8 million of segregated funds. The Library Board is soliciting donations toward the building project and the balance will likely be funded by new debt. The data shows \$5 million of new debt, \$1 million of segregated funds, and \$2 million of donations to complete the library project.

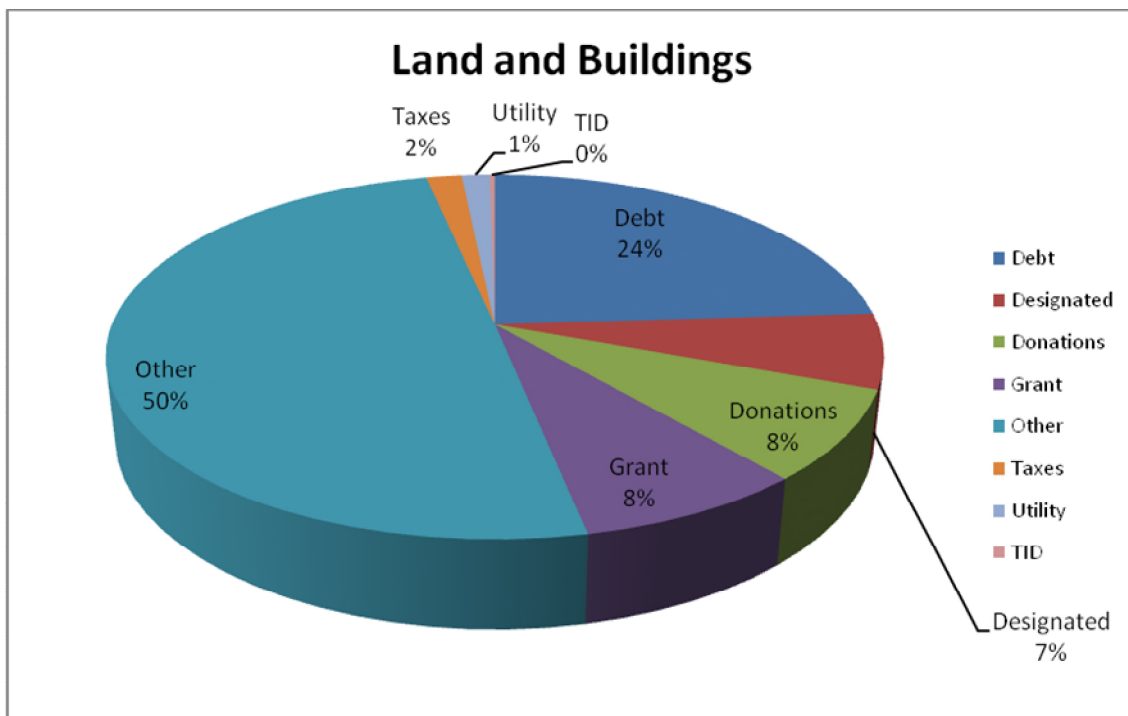
UW Campus Theatre and Arts Renovation: The Theatre and Arts building needs electrical and lighting upgrades. The seating and facilities are original to the campus. An expansion project for the theatre is also included in years outside of this plan.

Airport: \$2 million is included for a revenue-producing building and parking lot improvements at the Baraboo-Dells Airport in 2022. The majority of this structure is estimated to be paid from state and federal grants.

POTENTIAL REVENUE SOURCES:

Most of the City's land and building needs will be paid from future debt issues. The following pie chart indicates anticipated revenue sources to fund future capital needs:

Figure 2: Revenue Sources for Land and Building Needs



Revenue Source	Total
Debt	7,537,525
Designated	2,077,500
Donations	2,505,000
Grant	2,568,250
Other	15,656,000
Taxes	547,525
Utility	437,000
TID	75,000
Grand Total	31,403,800

Detailed capital land and building needs for each department by year are included following the pages. The City of Baraboo's capital land and building needs is predicted at \$31,403,800 dollars. The City fulfills the need for land and buildings for economic development projects by cost sharing with developers utilizing TID financing.

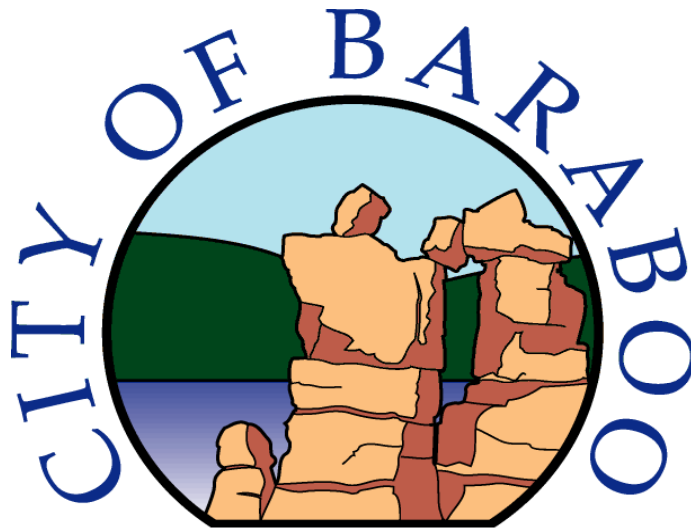
Asset Category	Land and Buildings
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Department	Project Name	Year							Grand Total
		2016	2017	2018	2019	2020	2021	2022	
Airport	Revenue Producing Building								1,000,000
	Design N Terminal Area					90,000			90,000
	Design Revenue Producing Bldg						165,000		165,000
	Design Auto Parking/Expansion						81,000		81,000
	Recon Auto Parking/Expansion							459,000	459,000
	Design/Build fuel farm							500,000	500,000
	Entrance Road Security Lgts							80,000	80,000
Airport Total						90,000	246,000	2,039,000	2,375,000
CDA	Donahue Betterments		10,000	10,000					20,000
	Corson Square Betterments	10,000	15,000	25,000	25,000	25,000	25,000	10,000	150,000
	Donahue Terrace Betterments	390,000			10,000				400,000
	Corson Square Kitchens	25,000							25,000
	Corson Square Kitchen		25,000	15,000	15,000	15,000	15,000	15,000	100,000
CDA Total		425,000	50,000	50,000	50,000	50,000	50,000	50,000	725,000
Civic Center	Carpeting		8,000	5,000	3,500				20,000
	Office Renovation					40,000			40,000
	Phone Service				12,000				12,000
	Bathrooms	115,000							115,000
Civic Center Total		115,000	8,000	5,000	15,500	43,500			187,000
Library	Construction								8,000,000
	Building Reserve	5,000							5,000
Library Total		5,000							8,005,000
Parks	Play Equipment		28,000						28,000
	Walkway Extension		15,000	18,000		24,000			57,000
	Pierce Park Concessions/Bath	30,000							30,000
	Community Gardens					5,000			5,000
	City View Park-basketball court	7,000							7,000
	Oak Street Overlook				75,000				75,000
	Park signs			3,600		5,000			8,600
	Dog Park Paving					18,000			18,000
	Dog Park Expansion			15,000					15,000
	Statz Park Lights			50,000					50,000
	Playground Equipment								72,000
	Pierce Park basketball court				37,000				7,500
	Attridge Park picnic shelter								90,000
	Pierce Park parking lot			40,000					40,000
	Tennis Courts resurfacing				20,000				20,000
	Pierce Park field #4 lighting				55,000				55,000
	Steinhorst Park basketball				7,500				7,500
	City View fishing pier							10,000	10,000
	Mary Rountree parking lot							27,000	27,000
	Bubblers-Langer & Ritzenthaler	9,000							9,000
	Maxwell/Potter Parking	15,000							15,000
	Pumphouse Renovations	60,000							60,000
	Tennis Court Lights	8,200							8,200

Asset Category		Land and Buildings		Year							
Department	Project Name	2016	2017	2018	2019	2020	2021	2022	Grand Total		
Parks	Ochsner Park-Bandstand	12,000							12,000		
	Pierce Park-Field 5	50,000							50,000		
	Maxwell-Potter Gazebo				18,000	15,000			15,000		
	Steinhorst Park Shelter								18,000		
Parks Total		191,200	140,500	126,600	212,500	139,000			809,800		
Pool	Parking Lot				30,000				30,000		
	Vaccum				6,000				6,000		
	Re-circulation pumps					12,000			12,000		
	Painting		21,000						21,000		
	Bathroom Water Heater	7,500							7,500		
Wading Pool Deck			30,000					30,000			
Pool Total		7,500	21,000	30,000	36,000	12,000			106,500		
Public Works	CSC Foundation repair	80,000							80,000		
Public Works Total		80,000							80,000		
Sewer Utility	Garage			150,000					150,000		
Sewer Utility Total				150,000					150,000		
Water Utility	Well 2 Inspection			25,000					25,000		
	Well 7 Inspection		25,000						25,000		
	Water Storage Inspection		12,000	14,000					26,000		
	Water Storage Rehab						350,000		350,000		
Water Utility Total		37,000	39,000				350,000		426,000		
Zoo	Roofing								10,000		
	River Otter Exhibit		300,000						300,000		
	Perimeter Fence			60,000					60,000		
	Monkey House Improvements								7,500		
	Office Renovation	7,500	20,000						20,000		
Deer Yard Improvements						120,000		120,000			
Zoo Total		7,500	320,000	60,000	10,000	120,000			517,500		
Public Safety	Property Acquisition	1,000,000							1,000,000		
	Building Design	350,000							350,000		
	Police/City Hall construction		15,000,000						15,000,000		
City Hall Remodel			500,000					500,000			
Public Safety Total		1,350,000	15,000,000	500,000					16,850,000		
Campus	Theater and Arts Renovation				1,172,000				1,172,000		
	Campus Total				1,172,000				1,172,000		
Grand Total		2,181,200	15,576,500	960,600	1,496,000	8,454,500	646,000	2,089,000	31,403,800		

Year	(Multiple Items)
Asset Category	Land and Buildings

Funding Sources		Revenue Source									
Department	Project Name	Debt	Designated	Donations	Grant	Other	Taxes	Utility	TID	Grand Total	
Airport	Revenue Producing Building		30,000		900,000		70,000			1,000,000	
	Design N Terminal Area		4,500		85,500					90,000	
	Design Revenue Producing Bldg		8,250		156,750					165,000	
	Design Auto Parking/Expansion		4,050		76,950					81,000	
	Recon Auto Parking/Expansion		22,950		436,050					459,000	
	Design/Build fuel farm		25,000		475,000					500,000	
	Entrance Road Security Lgts		4,000		76,000					80,000	
Airport Total			98,750		2,206,250		70,000			2,375,000	
CDA	Donahue Betterments				50,000					50,000	
	Corson Square Betterments				150,000					150,000	
	Donahue Terrace Betterments	380,000			20,000					400,000	
	Corson Square Kitchens				25,000					25,000	
	Corson Square Kitchen				100,000					100,000	
CDA Total		380,000			345,000					725,000	
Civic Center	Carpeting						20,000			20,000	
	Office Renovation	40,000								40,000	
	Phone Service						12,000			12,000	
	Bathrooms	80,325					34,675			115,000	
Civic Center Total		120,325					66,675			187,000	
Library	Construction	5,000,000	1,000,000	2,000,000						8,000,000	
	Building Reserve						5,000			5,000	
Library Total		5,000,000	1,000,000	2,000,000			5,000			8,005,000	
Parks	Play Equipment		14,000				14,000			28,000	
	Walkway Extension		15,000	15,000	12,000		15,000			57,000	
	Pierce Park Concessions/Bath	15,000	15,000							30,000	
	Community Gardens						5,000			5,000	
	City View Park-basketball court		7,000							7,000	
	Oak Street Overlook								75,000	75,000	
	Park signs						8,600			8,600	
	Dog Park Paving		9,000				9,000			18,000	
	Dog Park Expansion				7,500		7,500			15,000	
	Statz Park Lights				25,000		25,000			50,000	
	Playground Equipment		53,500				18,500			72,000	
	Pierce Park basketball court						7,500			7,500	
	Attridge Park picnic shelter		45,000				45,000			90,000	
	Pierce Park parking lot						40,000			40,000	
	Tennis Courts resurfacing		20,000							20,000	
	Pierce Park field #4 lighting		27,500				27,500			55,000	
	Steinhorst Park basketball		7,500							7,500	
	City View fishing pier		5,000			5,000				10,000	
	Mary Rountree parking lot						27,000			27,000	
	Bubblers-Langer & Ritzenthaler			9,000						9,000	
	Maxwell/Potter Parking			15,000						15,000	
	Pumphouse Renovations	30,000	30,000							60,000	
	Tennis Court Lights		8,200							8,200	
	Ochsner Park-Bandstand						12,000			12,000	
	Pierce Park-Field 5		50,000							50,000	
	Maxwell-Potter Gazebo						15,000			15,000	
	Steinhorst Park Shelter		18,000							18,000	
Parks Total		45,000	348,700	47,500	17,000		276,600		75,000	809,800	
Pool	Parking Lot						30,000			30,000	
	Vaccum						6,000			6,000	
	Re-circulation pumps						12,000			12,000	
	Painting						21,000			21,000	
	Bathhouse Water Heater		1,250				6,250			7,500	
	Wading Pool Deck		15,000				15,000			30,000	
Pool Total			16,250				90,250			106,500	
Public Works	CSC Foundation repair		20,000				49,000	11,000		80,000	
Public Works Total			20,000				49,000	11,000		80,000	
Sewer Utility	Garage	150,000								150,000	
Sewer Utility Total		150,000								150,000	
Water Utility	Well 7 Inspection							25,000		25,000	
	Well 2 Inspection							25,000		25,000	
	Water Storage Inspection							26,000		26,000	
	Water Storage Rehab							350,000		350,000	
Water Utility Total							426,000		426,000		
Zoo	Roofing						10,000			10,000	
	River Otter Exhibit			300,000						300,000	
	Perimeter Fence			30,000			30,000			60,000	
	Monkey House Improvements			7,500						7,500	
	Office Renovation						20,000			20,000	
Deer Yard Improvements			120,000						120,000		
Zoo Total			457,500				60,000			517,500	
Public Safety	Property Acquisition	641,800	358,200							1,000,000	
	Building Design	114,400	235,600							350,000	
	Police/City Hall construction					15,000,000				15,000,000	
	City Hall Remodel	500,000								500,000	
Public Safety Total		1,256,200	593,800			15,000,000				16,850,000	
Campus	Theater and Arts Renovation	586,000				586,000				1,172,000	
Campus Total		586,000				586,000				1,172,000	
Grand Total			7,537,525	2,077,500	2,505,000	2,568,250	15,656,000	547,525	437,000	75,000	31,403,800



Capital Improvement Program

Streets and Infrastructure

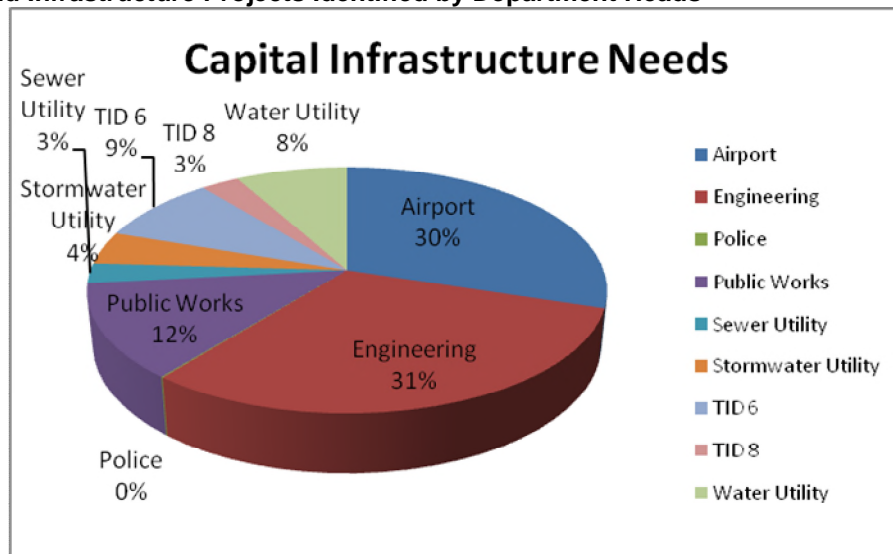
City of Baraboo

Capital Improvement Program

Infrastructure and Street Projects Forecast

The City's capital infrastructure needs have been identified by Department Heads for their respective Departments for a 7 year period covering 2016 through 2022.

Figure 1: Streets and Infrastructure Projects Identified by Department Heads



Department	Total
Airport	4,273,334
Engineering	4,415,925
Police	13,000
Public Works	1,784,000
Sewer Utility	370,000
Stormwater Utility	609,525
TID 6	1,270,000
TID 8	400,000
Water Utility	1,166,250
Grand Total	14,302,034

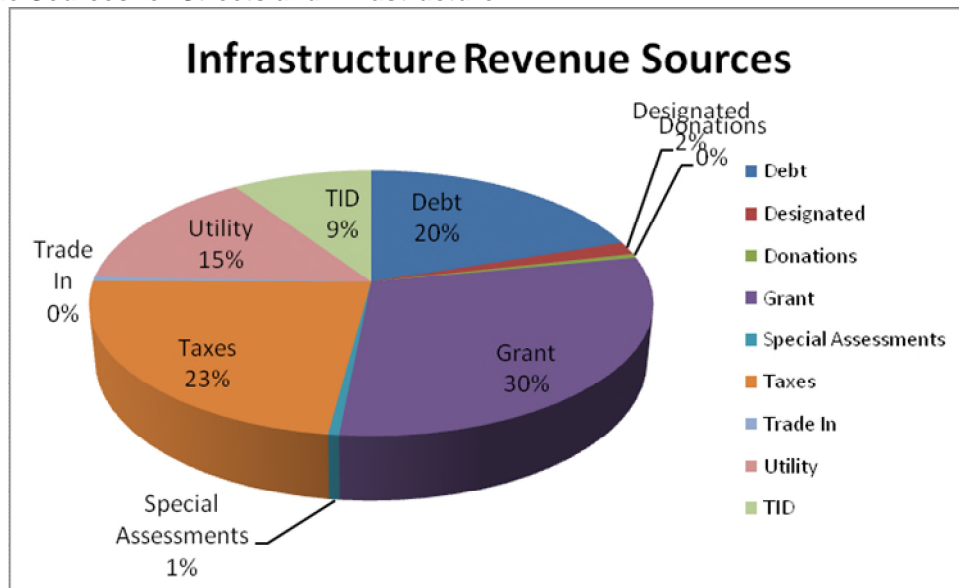
Approximately 45% of capital infrastructure needs are for street projects including maintenance (Public Works 12%), and reconstruction (Engineering 31%). Airport projects have been identified for 30% of the capital needs. Utility projects make up 15% of the capital needs and many of them are directly tied to the street projects. TID projects account for 12% of capital projects.

The City rates its 65 miles of street surfaces using a Pavement Surface Evaluation and Rating system otherwise known as PASER on a scale from 1 (low) to 10 (high). The City's overall goal is to maintain an average rating of 7, which identifies streets in need of surface maintenance that if performed in a timely manner, will extend the useful life of street surfaces. Approximately 5% of the street surfaces are currently rated at 9 or 10; approximately 41% are rated 7 and 8; and 44% are rated at 5 to 6.

Crack filling and seal coating is best performed on ratings of 6 and above, which means roughly 60% of the total city streets require some crack filling and seal coating. A 2009 report from the City Engineer estimated the total cost for this maintenance to be approximately \$858,000. In contrast, the annual City budget has included only about \$50,000 for seal coating and \$20,000 for crack filling. These amounts should be increased and become regular maintenance items in future annual budgets. This maintenance activity, if performed timely, will prevent more costly street overlays and reconstruction in the future and is the best value for dollars spent.

Storm sewer projects were identified and prioritized according to the results of the storm water studies undertaken by MSA Professional Services and include water quality improvements per NPDES standards.

Figure 2: Revenue Sources for Streets and Infrastructure



Revenue Source	Total
Debt	2,839,742
Designated	222,667
Donations	73,000
Grant	4,235,667
Special Assessments	76,183
Taxes	3,292,000
Trade In	75,000
Utility	2,145,775
TID	1,342,000
Grand Total	14,302,034

For purposes of this report, infrastructure that did not have a previously identified revenue source is being paid from taxation (23%) as opposed to new debt. It is unlikely that the infrastructure and street projects identified by Department Heads will actually be funded directly on the tax roll but rather through some combination of new debt, annual budgets and/or unidentified other revenue sources.

The infrastructure planned by the Utilities (15%) will most likely be funded by a combination of new debt and rate changes undertaken by the Utilities. This debt could be Mortgage Revenue Bonds as opposed to General Obligation Bonds and therefore, not affect the City's debt capacity.

A combination of TID and Debt is anticipated to cover another 29% of streets and infrastructure. A combination of grants (30%), and designated funds (2%) account for the remaining revenues.

Asset Category	Infrastructure and Streets	Year							Grand Total
		2016	2017	2018	2019	2020	2021	2022	
Department	Project Name								
Airport	Land Use Zoning Ordinance				60,000				60,000
	Runway 01/19 Reconstruction	150,000	2,350,000						2,350,000
	Design 01/19 Runway Recon				148,334				150,000
	Design N Parallel taxiway				390,000				148,334
	01/19 Property Acquisition					1,130,000			390,000
	Recon N. Parallel Taxiway/lts	25,000							1,130,000
	Bldg Demo/clear trees					20,000			25,000
	Design lighted entrance								20,000
Airport Total		175,000	2,350,000	598,334	1,150,000				4,273,334
Engineering	Annual Sidewalk Projects	76,183	50,000	50,000	75,000	75,000	75,000	75,000	476,183
	Annual Street Projects	989,742	325,000	325,000	450,000	450,000	450,000	450,000	3,439,742
	8th Street/Avenue	500,000							500,000
Engineering Total		1,565,925	375,000	375,000	525,000	525,000	525,000	525,000	4,415,925
Police	Pedestrian Crossing w/ DPW	13,000							13,000
Police Total		13,000							13,000
Public Works	Annual Street Maintenance	34,000	250,000	250,000	250,000	250,000	500,000	250,000	1,784,000
Public Works Total		34,000	250,000	250,000	250,000	250,000	500,000	250,000	1,784,000
Sewer Utility	Crossconnection elimination		40,000		40,000	50,000	50,000		180,000
	Manhole Lining and replacements		25,000		25,000	25,000	85,000		160,000
	Hwy W	30,000							30,000
Sewer Utility Total		30,000	65,000	65,000	75,000	75,000	135,000		370,000
Stormwater Utility	Basin Improvements	85,000		240,000					565,000
	Annual Street Work	44,525							44,525
Stormwater Utility Total		129,525	240,000	240,000					609,525
TID 8	Roundabout						400,000		400,000
TID 8 Total							400,000		400,000
Water Utility	Hydrants/Services/Meters		24,000	50,000	25,000	25,000	60,000		184,000
	Main Replacements		100,000	200,000	150,000	150,000	110,000		710,000
	Annual Street Work	272,250							272,250
Water Utility Total		272,250	124,000	250,000	175,000	175,000	170,000		1,166,250
TID 6	Railroad Repairs	350,000							350,000
	Raze Ringling Hospital			500,000					500,000
	Industrial Park Sign		20,000						20,000
	S. Frontage Road	400,000							400,000
TID 6 Total		750,000	20,000	500,000					1,270,000
Grand Total		2,969,700	834,000	3,965,000	1,613,334	2,415,000	1,730,000	775,000	14,302,034

City of Baraboo-Capital Plan

Year	(Multiple Items)	Asset Category	Infrastructure and Streets
Funding Sources			
Department	Project Name	Revenue Source	Grand Total
Airport	Land Use Zoning Ordinance	Debt	TID
	Runway 01/19 Reconstruction	Designated	Utility
	Design 01/19 Runway Recon	Donations	Trade In
	Design N Parallel taxiway	Grant	Taxes
	01/19 Property Acquisition	Special Assessments	
	Recon N. Parallel Taxiway/Its		
	Bldg Demo/clear trees		
	Design lighted entrance		
Airport Total		222,667	4,273,334
Engineering	Annual Street Projects		
	Annual Sidewalk Projects		
	8th Street/Avenue		
Engineering Total		2,839,742	4,415,925
Police	Pedestrian Crossing w/ DPW		
Police Total		5,000	13,000
Public Works	Annual Street Maintenance		
Public Works Total		1,784,000	1,784,000
Sewer Utility	Manhole Lining and replacements		
	Crossconnection elimination		
	Hwy W		
Sewer Utility Total		370,000	370,000
Stormwater Utility	Basin Improvements		
	Annual Street Work		
Stormwater Utility Total		609,525	609,525
TID 8	Roundabout		
TID 8 Total		400,000	400,000
Water Utility	Hydrants/Services/Meters		
	Main Replacements		
	Annual Street Work		
Water Utility Total		1,166,250	1,166,250
TID 6	Railroad Repairs		
	Raze Ringling Hospital		
	Industrial Park Sign		
	S. Frontage Road		
TID 6 Total		73,000	1,270,000
Grand Total		2,839,742	14,302,034

