



210 Martin Luther King Jr. Blvd. Room 362 Madison, WI 53703 Phone: 608-266-4137 Fax: 608-266-9117 [www.CapitalAreaRPC.org](http://www.CapitalAreaRPC.org) [info@CapitalAreaRPC.org](mailto:info@CapitalAreaRPC.org)

June 20, 2011

TO: CARPC Budget & Personnel Panel

FROM: Larry Palm, Vice-Chairperson

RE: Draft 2012 CARPC Budget

As you may know, the office of CARPC Chairperson is currently vacant, so as Vice-Chairperson I am serving in that role. However, I regret that I will not be able to attend the CARPC Budget & Personnel Panel meeting on June 30. Mayor Kurt Sonnentag, appointee of the Dane County Cities and Villages Association, will be in attendance as CARPC Treasurer; he will be joined by CARPC Secretary Peter McKeever (Dane County Executive appointee) and Susan Studz (Dane County Towns Association). Please consider this memo in your deliberations.

At its meeting of June 9, the Commission unanimously recommended that the Panel consider for approval the attached draft 2012 budget. We also recommended that the Panel consider the implementation of new fees for the review of sewer service area amendment proposals (see attached). While an amount is not included for this revenue line item in the draft, we ask that you consider its addition.

The Commission is keenly aware of the challenges faced by all governments in drafting responsible operating budgets for 2012. Therefore, we are recommending a budget which proposes revenues and expenditures similar to our previous adopted budgets.

However, this budget does include increased "pass-through" funding provided by the Sustainable Communities Regional Planning Grant from HUD. This funding significantly enhances the Future Urban Development Area planning process and provides critical resources for local sustainability projects such as the City of Madison Sustainability Commerce Center and the Fresh Food Market for low-income areas ("food deserts"), as managed by Dane County.

The grant funds for these and other important projects require local matching; any reductions in the local match will represent decreased resources from the grant.

For Commission activities, the grant resources are matched by maintaining a current level of service provided by its regular staff of 8.125 FTE employees. Unfortunately, maintaining the current level of service will require a higher level of revenue in 2012, since previous budgets relied heavily upon unspent CARPC funds to make up for decreased County revenue. Those unspent funds are no longer available, so the Commission is now faced with the need to certify to Dane County the appropriate charge.

The Commission does not view this budget favorably; it presents weaknesses which can be described to you by our staff. But we understand the current economic and political climate does not allow for many alternatives. Yet the need to continue our work is vital: as the sole public entity charged with developing a Master Plan for the physical development of the region, the Commission serves as the only forum in which all local governments in the county play a part in shaping the future of our region. It is our hope that you will provide the leadership needed to continue this forum by approving our recommended budget.

Thank you for your consideration.

Enc.

**Capital Area Regional Planning Commission**

2012 Draft Line-Item Budget

2-Jun-11

|  | 2010 Actual               | 2011 Adopted              | 2011 Estimated            | 2012 Draft Budget         |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>EXPENDITURES</b>                                  |                           |                           |                           |                           |
| <b>Personal Services (includes GIS contract)</b>     | FTE: 8.125                | FTE: 8.125                | FTE: 8.125                | TOTAL FTE: 11.625         |
| Salaries & Wages                                     | \$ 563,257                | \$ 585,554 <sup>1</sup>   | \$ 571,060                | \$ 585,222                |
| Workstudy / Interns                                  | 25,180                    | 10,550                    | 10,550                    | 21,000                    |
| Retirement Fund                                      | 56,776                    | 33,962 <sup>1</sup>       | 39,896                    | 33,943                    |
| Social Security / Medicare                           | 41,152                    | 44,795 <sup>1</sup>       | 43,686                    | 44,769                    |
| Employee/Retiree Insurance                           | 101,727                   | 113,290                   | 101,386                   | 109,178 <sup>2</sup>      |
| Furloughs (4 days)                                   | 0                         | (10,220)                  | (10,000)                  | 0                         |
| Total Personal Services                              | \$ 788,092                | \$ 777,931                | \$ 756,578                | \$ 794,113                |
| <b>Operating Expenses</b>                            |                           |                           |                           |                           |
| Commissioner Per Diem & Travel                       | \$ 4,190                  | \$ 5,300                  | \$ 5,300                  | \$ 5,300 <sup>3</sup>     |
| Employee Travel & Meeting Expenses                   | 6,312                     | 5,000                     | 5,000                     | 7,500 <sup>4</sup>        |
| Training & Conferences                               | 3,958                     | 2,400                     | 2,400                     | 2,500                     |
| Office Supplies                                      | 11,976                    | 16,000                    | 16,000                    | 22,500                    |
| Dues / Membership Fees                               | 2,123                     | 3,810                     | 3,810                     | 3,810                     |
| GIS Software   | 3,700                     | 5,800                     | 5,800                     | 5,800                     |
| Recruitment  | 15,881 <sup>13</sup>      | 0                         | 0                         | 0                         |
| Telephone  | 5,424                     | 5,500                     | 8,500                     | 1,000                     |
| Office Space/Rent                                    | 33,036                    | 33,036                    | 33,036                    | 33,036                    |
| Legal Services                                       | 19,951                    | 30,000                    | 27,000                    | 30,000                    |
| Audit Services                                       | 6,000                     | 6,000                     | 6,000                     | 6,000                     |
| Advertising  | 580                       | 0                         | 0                         | 0 <sup>5</sup>            |
| Insurance (package, WC, D&O)                         | 7,639                     | 8,000                     | 8,000                     | 8,000                     |
| Total Operating Expenses                             | \$ 120,770                | \$ 120,846                | \$ 120,846                | \$ 125,446                |
| <b>Capital Outlay</b>                                |                           |                           |                           |                           |
| Office/Computer Equipment & Furniture                | \$ 5,989                  | \$ 3,000                  | \$ 3,000                  | \$ 6,000                  |
| GIS Equipment (new plotter)                          | 0                         | 0                         | 0                         | 0                         |
| Fly Dane 2009/2010 Partnership                       | 0                         | 0                         | 0                         | 0                         |
| Total Capital Outlay                                 | \$ 5,989                  | \$ 3,000                  | \$ 3,000                  | \$ 6,000                  |
| <b>Contractual</b>                                   |                           |                           |                           |                           |
| Consultant services                                  | \$ -                      | \$ -                      | \$ 10,000                 | \$ 10,000 <sup>6</sup>    |
| Expanded Water Resources Monitoring                  | 0                         | 0                         | 0                         | 0                         |
| IM Services  | 21,000                    | 21,000                    | 21,000                    | 21,000                    |
| Total Contractual                                    | \$ 21,000                 | \$ 21,000                 | \$ 31,000                 | \$ 31,000                 |
| <b>HUD &amp; Other Pass-Thru Contracts</b>           |                           |                           |                           |                           |
| HUD - SCRP Grant                                     | \$ -                      | \$ -                      | \$ 200,000                | \$ 670,000                |
| Cooperative Water Resources Monitoring               | 95,219                    | 96,074                    | 96,074                    | 97,000                    |
| Groundwater Model Update                             | 100,169                   | 0                         | 219,347                   | 0                         |
| EPA/DNR Stimulus Programs                            | 62,120 <sup>7</sup>       | 0                         | 38,000 <sup>7</sup>       | 0                         |
| WDOT Rural Work Program (90% funded)                 | 8,206                     | 10,000                    | 10,000                    | 10,000                    |
| Total Pass-Thru                                      | \$ 265,714                | \$ 106,074                | \$ 563,421                | \$ 777,000                |
| <b>Gross Total Expenditures</b>                      | \$ 1,201,565 <sup>8</sup> | \$ 1,028,851 <sup>8</sup> | \$ 1,474,845 <sup>8</sup> | \$ 1,733,559 <sup>8</sup> |
| LESS pass-thru                                       | \$ (265,714)              | \$ (106,074)              | \$ (563,421)              | \$ (777,000)              |
| <b>NET TOTAL Expenditures (Gross less pass-thru)</b> | \$ 935,851                | \$ 922,777                | \$ 911,424                | \$ 956,559                |

**Capital Area Regional Planning Commission**  
2012 Draft Line-Item Budget

2-Jun-11

|  | 2010 Actual           | 2011 Adopted          | 2011 Estimated        | 2012 Draft Budget     |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                                  |                       |                       |                       |                       |
| Fees: sewer extensions                           | \$ 10,000             | \$ 7,600              | \$ 7,600              | \$ 7,600 <sup>9</sup> |
| Fees: USA/LSA applications <sup>10</sup>         | 0                     | 0                     | 0                     | 0 <sup>10</sup>       |
| Fees: Annual Planning Conference Registration    | 1,425                 | 1,400                 | 1,400                 | 1,400                 |
| Land Use Inventory Grant (via Dane Co.)          | 11,877                | 6,000                 | 10,000                | 0                     |
| Local Planning Assistance                        | 0                     | 0                     | 0                     | 0                     |
| MMSD   | 0                     | 0                     | 0                     | 0                     |
| EPA/DNR Water Quality Planning                   | 75,580                | 71,230                | 75,000                | 75,000                |
| Product Sales                                    | 160                   | 100                   | 100                   | 100                   |
| Interest Income (Less Bank Fees)                 | 2,317                 | 1,000                 | 3,000                 | 2,000                 |
| WDOT Transportation Plan Integration             | 5,589                 | 2,250                 | 2,250                 | 2,250                 |
| Allocation from Reserves ("AR")                  | 23,000 <sup>13</sup>  | 0                     | 0                     | 0                     |
| Other  | 3,402                 | 0                     | 0                     | 0                     |
| Pass-Thru (HUD - SCRP Grant)                     | 0                     | 0                     | 200,000               | 670,000               |
| Pass-Thru (WDOT Rural Work Program)              | 7,385                 | 9,000                 | 9,000                 | 9,000                 |
| Pass-Thru (Groundwater Model update)             | 165,306               | 0                     | 163,027               | 0                     |
| Pass-Thru (EPA/DNR Stimulus)                     | 62,120 <sup>7</sup>   | 0                     | 38,000 <sup>7</sup>   | 0                     |
| Pass-Thru (Coop. Water Resources Monitoring)     | 95,219                | 96,074                | 96,074                | 97,000                |
| Net Fund Balance ("NFB") <sup>14</sup>           | 225,690 <sup>14</sup> | 146,552 <sup>14</sup> | 182,750 <sup>14</sup> | 8,202 <sup>14</sup>   |
| Dane County Property Tax                         | 686,645               | 686,645               | 686,645               | 861,007 <sup>11</sup> |
| <b>Gross Total Revenues</b>                      | <b>\$ 1,375,715</b>   | <b>\$ 1,027,851</b>   | <b>\$ 1,474,846</b>   | <b>\$ 1,733,559</b>   |
| LESS pass-thru                                   | \$ (330,030)          | \$ (105,074)          | \$ (506,101)          | \$ (776,000)          |
| <b>NET TOTAL Revenues (Gross less pass-thru)</b> | <b>\$ 1,045,685</b>   | <b>\$ 922,777</b>     | <b>\$ 968,745</b>     | <b>\$ 957,559</b>     |

**Operating Reserves**<sup>12,15</sup> \$ 194,451 <sup>15</sup> \$ 46,252 <sup>15</sup> \$ 11,702 <sup>15</sup> \$ 3,500 <sup>12,15</sup>

|   |                   |
|---|-------------------|
| Estimated '11 EAV (no increase over 2010) | \$ 50,661,236,500 |
| Estimated certified budget rate (CBR)     | 0.001700%         |

<sup>1</sup> CARPC approved salary increase/retirement contribution decrease (no net change in personnel costs) at its 3/10/11 meeting

<sup>2</sup> Estimated 8% increase health, 5% dental insurance premiums; Workers Comp is in "Insurance" Operating Expenses

<sup>3</sup> Based on 12 CARPC meetings, plus 1 committee meeting on non-CARPC meeting nights (\$20 per diem+FICA)

<sup>4</sup> Mileage reimbursement based on \$0.55/mile; required travel estimated for 125 meetings (37.2 miles each), 46 USA/FUDA site visits (125 miles each) and 6 conference visits (200 miles each plus meals/lodging)

<sup>5</sup> No advertising meeting & job announcements in local paper in 2012

<sup>6</sup> Consulting expenditures in 2012 expected for Community Profiles report, using Census 2010 data

<sup>7</sup> Three projects were contracted by CARPC and funded by EPA/DNR, initiated 2010, complete in 2011: USGS Black Earth Creek Monitoring (\$30,000), Yahara Clean Project (\$27,100), and WQP Appendix B update (\$30,000)

<sup>8</sup> Does not include depreciation expenses

<sup>9</sup> Less than 5 acres: \$200/review, estimated 8 reviews = \$1,600  
5 - 15 acres: \$400/review, estimated 6 reviews = \$2,400  
Over 15 acres: \$600/review, estimated 6 reviews = \$3,600

<sup>10</sup> SSA application fees; at its Jun. 20, 2011, meeting, CARPC unanimously recommended to BPP that it consider implementing this fee

<sup>11</sup> Includes \$54,036 to be paid by Dane County as Rent and IM services in lieu of cash

<sup>12</sup> The Government Finance Officers Association recommends an unreserved fund balance of a *minimum* 5 to 15 percent of regular general fund operating revenues (~\$50,000 to \$140,000), or no less than 1 to 2 months of regular general fund operating expenditures (~\$65,000 to \$130,000)

<sup>13</sup> Operating Reserve used in 2010 to partially off-set un-budgeted recruitment of Executive Director (per amendment Feb. 11, 2010)

<sup>14</sup> Net Fund Balance ("NFB") is not technically "revenue", but are CARPC funds carried forward from the previous year specifically allocated to reduce the County budget charge.

<sup>15</sup> Operating Reserves are equal to year-end Net Assets; cash reserves may be available beyond this amount equal to employee leave liabilities

| 2012 Personnel Detail   | Start     | Years Eff.<br>1-Jan-12 | FTE           | Salary            | FICA             | WRS              | LIFE          | DIS           | health/mo        | HEALTH            | den/mo          | DENTAL           | WC              | TOT INS           | TOT COST            |
|---|-----------|------------------------|---------------|-------------------|------------------|------------------|---------------|---------------|------------------|-------------------|-----------------|------------------|-----------------|-------------------|---------------------|
| Executive Director  |           |                        | 0.000         | \$ -              | \$ -             | \$ -             | \$ -          | \$ -          | \$ -             | \$ -              | \$ -            | \$ -             | \$ -            | \$ -              | \$ -                |
| <b>Administration</b>   |           |                        |               |                   |                  |                  |               |               |                  |                   |                 |                  |                 |                   |                     |
| Administrative Services Manager - GJESTSON, C.                            | 16-Nov-01 | 10.13                  | 1.000         | 55,898            | 4,276            | 3,242            | -             | -             | 559              | 6,707             | 45              | 540              | 157             | 7,403             | 70,819              |
| <b>Community and Regional Development Planning</b>                        |           |                        |               |                   |                  |                  |               |               |                  |                   |                 |                  |                 |                   |                     |
| Senior Community Planner - STEINHOFF, S.                                  | 1-Jul-10  | 1.50                   | 1.000         | 66,878            | 5,116            | 3,879            | 13            | -             | 1,313            | 15,762            | 127             | 1,521            | 187             | 17,483            | 93,357              |
| Community Planner - JACQUES, R.   | 13-Jun-11 | 0.55                   | 1.000         | 44,832            | 3,430            | 2,600            | 5             | -             | 559              | 6,707             | 45              | 540              | 126             | 7,378             | 58,239              |
| Senior Community Planner - WEBER, B.                                      | 24-May-04 | 7.61                   | 0.625         | 49,255            | 3,768            | 2,857            | 13            | -             | -                | -                 | -               | -                | 138             | 151               | 56,031              |
| <b>Environmental &amp; Natural Resources Planning / Technical Support</b> |           |                        |               |                   |                  |                  |               |               |                  |                   |                 |                  |                 |                   |                     |
| Senior Environmental Resources Planner - KAKUSKA, M.                      | 4-Mar-96  | 15.84                  | 1.000         | 82,722            | 6,328            | 4,798            | 26            | -             | 1,313            | 15,762            | 127             | 1,521            | 232             | 17,541            | 111,389             |
| GIS/IT Specialist - KREBS, A. (CONTRACTED)                                | 25-Feb-04 | 7.85                   | 0.500         | 26,148            | 2,000            | 1,517            | -             | -             | -                | -                 | 127             | 761              | 73              | 834               | 30,499              |
| Deputy Director / Director, Environmental Resources Planning - MESBAH, K. | 1-Dec-88  | 23.10                  | 1.000         | 115,960           | 8,871            | 6,726            | 68            | 463           | 1,601            | 19,210            | 127             | 1,521            | 1,971           | 23,233            | 154,790             |
| Environmental Engineer - RUIPIER, M.                                      | 30-Apr-07 | 4.68                   | 1.000         | 77,115            | 5,899            | 4,473            | 13            | -             | 1,313            | 15,762            | 127             | 1,521            | 1,311           | 18,607            | 106,094             |
| Graphic Designer - WAGNER, S.   | 18-Nov-96 | 15.13                  | 1.000         | 66,414            | 5,081            | 3,852            | 11            | -             | 1,601            | 19,210            | 127             | 1,521            | 186             | 20,928            | 96,275              |
| <b>CARPC TOTAL:</b>   |           |                        | <b>8.125</b>  | <b>585,222</b>    | <b>44,769</b>    | <b>33,943</b>    | <b>150</b>    | <b>463</b>    | <b>8,260</b>     | <b>99,119</b>     | <b>851</b>      | <b>9,446</b>     | <b>4,380</b>    | <b>113,558</b>    | <b>777,493</b>      |
| <b>SCRPG Grant Staff</b>  |           |                        |               |                   |                  |                  |               |               |                  |                   |                 |                  |                 |                   |                     |
| Senior Planner - VAN BELLEGHEM, B.  | 8-Sep-08  | 3.32                   | 1.000         | 65,774            | 5,032            | 3,815            | 5             | -             | 559              | 6,707             | 45              | 540              | 184             | 7,436             | 82,057              |
| Urban Designer-Planner - McAULIFFE, D.                                    | 16-May-11 | 0.63                   | 1.000         | 65,664            | 5,023            | 3,809            | 20            | -             | 1,313            | 15,762            | 127             | 1,521            | 184             | 17,487            | 91,983              |
| Restoration Ecologist-Biologist - GRANBERG, J.                            | 2-May-11  | 0.67                   | 1.000         | 75,096            | 5,745            | 4,356            | 25            | -             | 1,313            | 15,762            | 127             | 1,521            | 210             | 17,518            | 102,715             |
| GIS Specialist - ANDERSON, H.   | 31-May-11 | 0.59                   | 0.500         | 24,849            | 1,901            | 1,441            | 5             | -             | 1,313            | 7,881             | 127             | 1,521            | 70              | 9,477             | 37,668              |
| <b>SCRPG TOTAL:</b>   |           |                        | <b>3.500</b>  | <b>231,383</b>    | <b>17,701</b>    | <b>13,420</b>    | <b>55</b>     | <b>-</b>      | <b>4,499</b>     | <b>46,112</b>     | <b>425</b>      | <b>5,103</b>     | <b>648</b>      | <b>51,918</b>     | <b>314,422</b>      |
| <b>Combined TOTALS:</b>   |           |                        | <b>11.625</b> | <b>\$ 816,605</b> | <b>\$ 62,470</b> | <b>\$ 47,363</b> | <b>\$ 205</b> | <b>\$ 463</b> | <b>\$ 12,759</b> | <b>\$ 145,230</b> | <b>\$ 1,276</b> | <b>\$ 14,549</b> | <b>\$ 5,028</b> | <b>\$ 165,476</b> | <b>\$ 1,091,915</b> |

# CARPC Levy Charge and Fund Balance Analysis

2-Jun-11

DRAFT CARPC 2012 Budget

## Reserve Calculation

|   |    |             |  |
|---|----|-------------|--|
| 2010 Beginning Fund Balance (per audit) | \$ | 267,913     |  |
| 2010 Revenues (per audit)               |    | 1,128,708   |  |
| 2010 Expenditures (per audit)           |    | (1,202,170) |  |
| 2010 Ending Fund Balance                |    | 194,451     |  |
| 2011 Estimated Revenues (less NFB & AR) |    | 1,292,096   |  |
| 2011 Estimated Expenditures             |    | (1,474,845) |  |
| 2011 Estimated Ending Fund Balance      |    | 11,702      |  |
| 2012 Budgeted Operating Reserve         |    | 3,500       |  |
| Jan. 1, 2012 Estimated Net Fund Balance | \$ | 8,202       |  |

## Levy Calculation

|  |    |                |               |
|--|----|----------------|---------------|
| 2010 full EAV                                | \$ | 50,661,236,500 |               |
| 2011 Estimated EAV (for 2012 budget charge)  |    | 50,661,236,500 | 0.0% Increase |
| 2012 Budgeted Non-Dane Co Revenues           |    | 864,350        |               |
| 2012 Budgeted Expenditures                   |    | (1,733,559)    |               |
| 2012 Net Fund Balance Applied to Reduce Levy |    | 8,202          |               |
| 2012 Net Dane County Levy Charge             |    | 861,007        |               |
| Certification Charge Rate                    |    | 0.0016995%     |               |

## **SSA Amendment Review Fee Summary**

The Commission has identified the need for additional revenue due to the limitations placed on the amount that it may charge based on the property tax levy. Currently, the only fees charged by CARPC are for the review of sewer extension requests ("Section 208 letters") which basically involve staff review for consistency of stormwater plans with the adopted regional plans. The establishment of these fees was approved by the CARPC Budget & Personnel Panel ("BPP") in 2008. CARPC has recommended that the Panel consider establishing another fee based on CARPC staff review of sewer service area amendment ("SSA") applications by local governments. These fees would represent revenue above and beyond those already budgeted.

The attached worksheet indicates the actual costs of CARPC staff review of SSA amendment proposals, based on work hours reported by staff on bi-weekly timesheets. Costs are inclusive of fringe benefits, overhead and other indirect costs, which are allocated equally among all direct work costs.

The Commission has recommended that it may be most appropriate to charge a fee based on the developable acres of the area proposed to be added to an SSA. This may be preferable since a per-hour charge may make it too difficult to predict a final cost, and may make CARPC susceptible to negative perceptions about its influence on the final charge amounts. The Commission also agreed that since costs for review are incurred regardless of CARPC action, it would be most appropriate to charge for the reviews regardless of whether it is approved by CARPC.

Based on the attached information covering the past 3 years,

- The average cost per developable acre was \$111;
- The two most costly applications were from the Village of Mazomanie (\$54,500) and the City of Verona (\$39,700); neither proposal has been approved by CARPC (although DNR approved the Mazomanie amendment);
- The average number of developable acres per year was 1,060 (over 25 years, the Commission has averaged about 800 per year);
- The City of Madison had the most area added, at 954 developable acres; the total cost to review these proposals was \$58,000.

Based on the attached information, the Panel may wish to consider implementing a SSA application review fee of \$100 per developable acre to be charged to the applicant community. Should the Panel agree to implement a fee, the Commission will develop the details on the charge and adopt it as part of its 2012 budget at its September meeting.

| USA amendments (2008 - 2010) & cost to review |   | cost                 | hours           | acreage        |                |                | Adopt. Date |
|---|---|----------------------|-----------------|----------------|----------------|----------------|-------------|
|   |   |                      |                 | total          | EC             | Net Dev.       |             |
| 1   | C. Fitchburg McGaw (CUSA)                   | \$ 20,978.28         | 268.50          | 397.7          | 115.2          | 207.1          | 11-Mar-10   |
| 2   | C. Madison Blackhawk (CUSA)                 | 7,549.85             | 97.00           | 58.3           | 2.9            | 40.0           | 14-May-09   |
| 3   | C. Madison Cherokee (CUSA)                  | 4,670.40             | 51.75           | 55.8           | 15.8           | 25.3           | 12-Jun-08   |
| 4   | C. Madison Cottage Grove Rd (CUSA)          | 2,829.79             | 34.50           | 0.3            | 0.0            | 0.0            | 12-Nov-09   |
| 5   | C. Madison Mid-Town (CUSA)                  | 4,099.22             | 52.00           | 141.4          | 17.4           | 83.8           | 11-Jan-11   |
| 6   | C. Madison Northeast (CUSA)                 | 13,664.54            | 162.00          | 776.7          | 146.0          | 459.8          | 11-Mar-10   |
| 7   | C. Madison Pumpkin Hollow (CUSA)            | 12,990.62            | 173.00          | 519.5          | 113.4          | 312.4          | 12-Mar-09   |
| 8   | C. Madison Shady Wood (CUSA)                | 12,135.92            | 165.00          | 44.1           | 4.9            | 32.7           | 14-Jan-10   |
| 9   | C. Middleton Airport (CUSA)                 | 3,033.12             | 29.00           | 5.3            | 0.0            | 1.3            | 27-Mar-08   |
| 10  | C. Middleton Bishops Bay (CUSA)             | 30,043.97            | 391.00          | 910.0          | 274.0          | 588.0          | 11-Feb-10   |
| 11  | C. Stoughton Nordic Ridge (Stoughton USA)   | 1,690.75             | 14.75           | 50.5           | 0.9            | 49.6           | 10-Jul-08   |
| 12  | C. Verona County Property (Verona USA)      | 4,086.69             | 45.00           | 6.7            | 0.0            | 6.3            | 10-Jul-08   |
| 13  | C. Verona Northwest Epic (Verona USA)       | 4,975.81             | 64.50           | 10.0           | 0.0            | 10.0           | 11-Nov-10   |
| 14  | C. Verona Southwest (Verona USA)            | 39,758.76            | 465.00          | 264.9          | 98.1           | 147.7          | n/a ('09)   |
| 15  | Dane Co. (Badger Prairie)                   | 11,552.82            | 135.00          | 4.2            | 0.0            | 4.2            | 12-Aug-10   |
| 16  | Dane Co. (Rodefeld landfill)                | 10,277.55            | 119.50          | 40.7           | 20.2           | 5.5            | 12-Aug-10   |
| 17  | T. Albion (Albion LSA)                      | 7,842.15             | 89.50           | 18.7           | 1.0            | 17.6           | 28-Aug-08   |
| 18  | T. Burke - Mad City (CUSA)                  | 8,192.60             | 87.00           | 22.3           | 6.6            | 0.0            | 13-Nov-08   |
| 19  | T. Roxbury (Roxbury USA)                    | 4,853.78             | 48.75           | 5.2            | 0.0            | 5.2            | 24-Apr-08   |
| 20  | T. Westport Holy Wisdom Monastery (CUSA)    | 6,765.22             | 76.50           | 55.9           | 45.3           | 0.0            | 11-Sep-08   |
| 21  | V. Belleville (Belleville USA)              | 8,049.13             | 95.75           | 224.0          | 90.2           | 127.0          | 22-May-08   |
| 22  | V. Deerfield (Deerfield USA)                | 6,287.55             | 60.00           | 209.3          | 44.4           | 128.2          | 13-Mar-08   |
| 23  | V. DeForest (NUSA)                          | 37,973.00            | 474.50          | 765.4          | 260.5          | 439.9          | 9-Dec-10    |
| 24  | V. Marshall (Marshall USA)                  | 5,007.05             | 48.50           | 63.8           | 29.3           | 34.5           | 27-Mar-08   |
| 25  | V. Mazomanie (Mazo USA)                     | 54,545.64            | 646.50          | 143.5          | 59.7           | 79.0           | n/a ('08)   |
| 26  | V. Mt. Horeb NE Neighborhood (Mt Horeb USA) | 12,882.10            | 131.50          | 276.9          | 119.7          | 143.7          | 25-Sep-08   |
| 27  | V. Oregon - Oregon Parks (Oregon USA)       | 5,571.13             | 55.25           | 20.2           | 1.2            | 17.5           | 22-May-08   |
| 28  | V. Rockdale (Rockdale USA)                  | 5,472.70             | 52.75           | 14.9           | 10.7           | 2.5            | 10-Apr-08   |
| 29  | V. Waunakee Meadowbrook (Waunakee USA)      | 7,127.14             | 80.25           | 351.8          | 131.6          | 216.2          | 11-May-08   |
| <b>Total</b>                                  |   | <b>\$ 354,907.29</b> | <b>4,214.25</b> | <b>5,458.0</b> | <b>1,609.0</b> | <b>3,185.0</b> |             |

Avg per amendment \$ 12,238.18 145.32 188.21 55.48 109.83

Cost per hour \$ 84.22

Cost per acre \$ 65.02

Cost per developable acre \$ 111.43

Hypothetical Annual Revenue Totals (by adoption/consideration date Charge per Developable Acre

|   | \$65.00       | \$85.00       | \$120.00      | Dev. Acres |
|---|---------------|---------------|---------------|------------|
| 2008                                    | \$ 55,504.80  | \$ 72,583.20  | \$ 102,470.40 | 853.9      |
| 2009                                    | \$ 32,506.50  | \$ 42,508.50  | \$ 60,012.00  | 500.1      |
| 2010 (includes 1 approved in Jan. 2011) | \$ 119,015.00 | \$ 155,635.00 | \$ 219,720.00 | 1,831.0    |