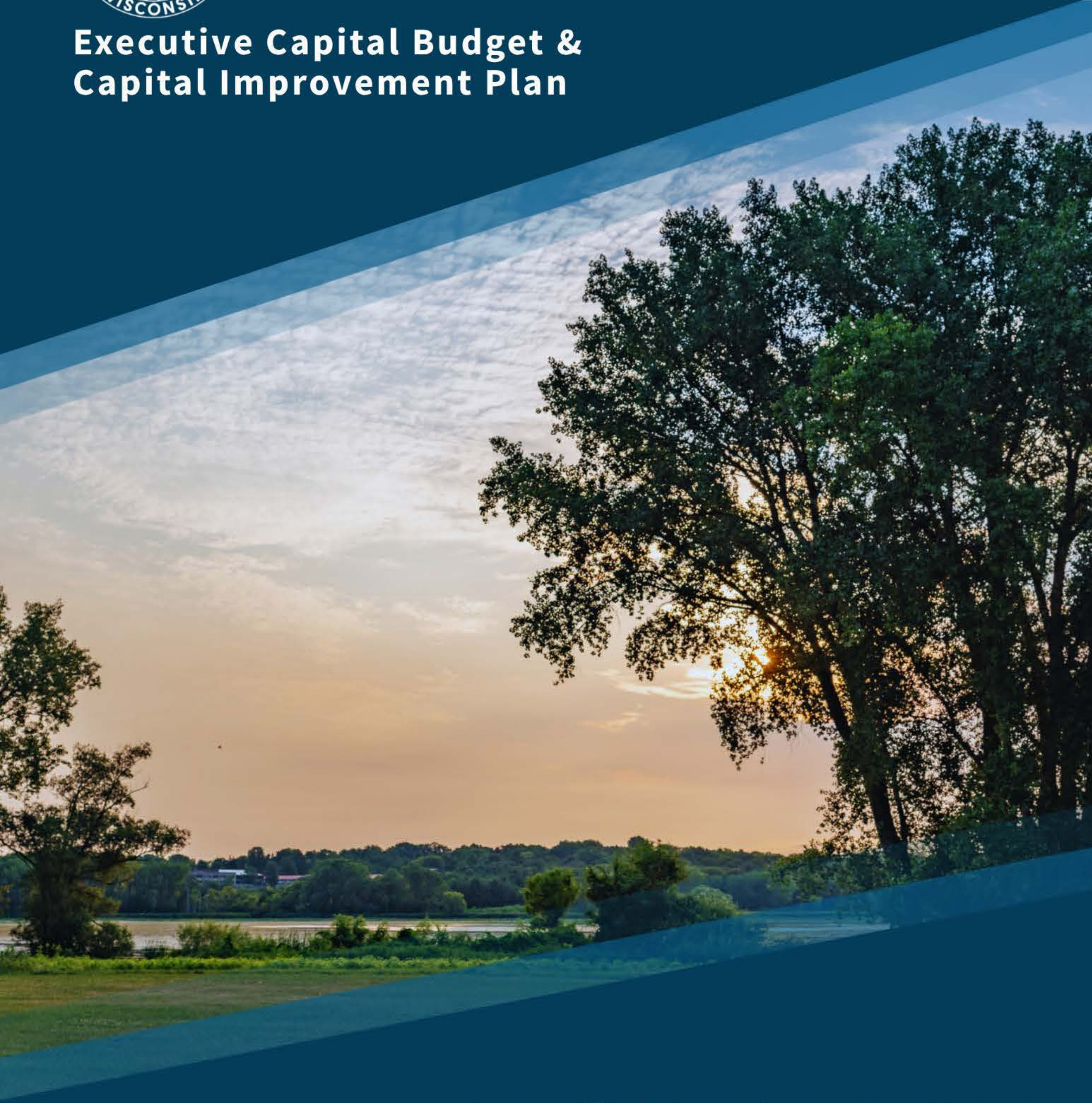
2027

Executive Capital Budget & Capital Improvement Plan



Satya Rhodes-Conway, Mayor

City of Madison, Wisconsin

Satya Rhodes-Conway, Mayor

Finance Department

David Schmiedicke, Finance Director

Finance Committee

Satya Rhodes-Conway, Mayor
Tag Evers, Common Council Member
Badri Lankella, Common Council Member
Sabrina Madison, Common Council President
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Regina Vidaver, Common Council Member

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Table of Contents

Executive Summary

- Mayor’s Message
- Expenditure and Funding Summary
- Comparison with 2026 CIP
- Debt Service
- Major Project Highlights

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2027 Executive Capital Budget – Mayor's Message

The City of Madison's 2027 Capital Budget and five-year Capital Improvement Plan (CIP) outline infrastructure investments that uplift our entire community and are essential for a thriving city. The funding in this proposal provides residents with housing and transportation options so they can decide what works best for their families. It underpins our local economy and attracts innovative employers and businesses. It also furthers our goals to build a more resilient city. And by investing wisely in our facilities, it allows city staff to more efficiently provide critical services that we all depend on. My 2027 Executive Capital Budget proposal reflects years of strategic planning that is firmly grounded in the values and aspirations of the people of Madison. It's my honor to present it to the community and their elected representatives on the Madison Common Council for approval.

The public will have multiple opportunities to weigh in on the Executive Capital Budget, as well as my 2027 Executive Operating Budget, which focuses on services, staffing, and programs and will be introduced in October. Both budgets will have public hearings and be considered by Alders, first at the Finance Committee and then before the full Council.

The City of Madison continues to be fiscally healthy thanks to our commitment to supporting essential services and infrastructure improvements, conservative financial management, and a strong regional economy that benefits the entire state. This is reflected in the City's Triple-A bond rating from Moody's, which ensures we have the lowest possible borrowing costs and results in millions in savings over the life of a bond. It's a delicate balancing act to prepare for the needs of a growing city while keeping our debt payments, felt in the operating budget, at a sustainable level.

Due to cutbacks in funding from state and federal governments, the burden of maintaining critical infrastructure is falling too heavily on local property taxpayers. When coupled with high inflation, local governments simply cannot keep up. Just as our residents are experiencing, the high costs of construction materials are also hitting the City's bottom line. We need bipartisan policies that invest in the American people and the places they call home, rather than starting wars and tariff fights abroad. There is nothing controversial or political about effective stormwater infrastructure, roads free of potholes, or adequate facilities to provide emergency services. In fact, deferring these investments comes with real costs to our quality of life, our economy, and our health.

With this in mind, my Executive Budget is $90.6 million lower in general obligation borrowing, supported by the general fund, than what was originally requested by city agencies. To be clear, the original agency requests are for projects that are long overdue and would benefit the entire city. My administration will continue to seek out both opportunities for increased efficiency and every available opportunity for outside investments in infrastructure. I'm proud that since I was first elected, we have secured more than $750 million in federal and state funding, which has helped fund critical infrastructure while lessening the impact on local taxpayers. I'm hopeful that these opportunities will become more frequent in the future, and City staff are doing the planning work so we are ready to capture these funds if and when they become available. Because when Madison is successful, that success is shared far beyond our city limits.

In the meantime, the goals of our five-year capital improvement plan are focused on creating more homes, saving future operating budget dollars by modernizing a few key facilities, and investing in public safety.

Continuing Investment in Affordable Housing

Like many growing cities across the country, Madison needs to diversify the type of homes available to existing and future residents. We will continue to confront this challenge head-on and use all tools at our disposal.

One way we are doing so is by creating more housing. The Triangle Redevelopment will nearly quadruple the number of homes for working families at that location and, because of sustainability features, renters will see long-term savings on their utility bills. This ambitious, generational investment in social housing is in addition to the $87.8 million we are including in the affordable housing fund and will help meet our goal of creating 15,000 more homes by 2030. We are doing everything we can as a local government to bend the curve on the rising costs for renters and first-time homeowners. Despite our efforts, the consequences of federal government disinvestment are felt acutely by cities like Madison. Like many in our community, I'm deeply frustrated by the affordability crisis and the associated costs of mitigating the problem instead of solving it. We need support at the state and federal level to reach long-term stability in the housing market and I'm eager to work in partnership with these entities to make it happen.

Efficient City Operations

The upgraded Streets facility on South Point Road on the far west side is an excellent example of how capital spending can save taxpayers millions in future operating budgets. This facility will cut hundreds of hours per year in the travel time and associated fuel costs it takes for both trash and recycling pickup, as well as snow and ice removal for a large portion of the city. In this capital budget, there is a modest amount for remodeling the Streets Division's Badger Road facility to complete the final transition steps of the South Point Road project and create a permanent home for Parking Enforcement. We are also taking preliminary steps toward finding a long-term solution to updating the outdated Traffic Engineering facility on Sayle Street. Evaluating the long-term needs of our city and potential operations savings will be at the forefront of this process. Additionally, the City's ambitious Park & Badger redevelopment remains on track. This project is slated to replace the outdated Fire Station 6 with a modern facility, create a new public health clinic, and fund hundreds more affordable homes. It has already created space for Madison College to build a new childcare training facility that will increase the number of providers in our area.

Public Safety and Body-Worn Cameras

Also included in my Executive Budget is funding to launch a body-worn camera program for the Madison Police Department. Chief John Patterson has indicated this is his number one priority for his department. Throughout this year, many alders have also communicated their support for body-worn cameras. Even before the recent death of a community member at the hands of the police brought this issue to the forefront of public attention, this item was included in my Executive Budget because of the clear support from the Council and Chief Patterson's efforts to lessen the significant operating budget impact needed to implement this program. Body-worn cameras are not the only police accountability measure that Madison needs to consider in the weeks and months ahead. However, I think it's time to take a step forward on this long-debated equipment decision, which is why I included funding for this technology in this year's capital budget.

Maintaining Core Infrastructure

The 2027 Executive Capital Budget prioritizes projects in the following areas:

- $42.1 million for street reconstruction, including the redesign of Regent Street to make it more pedestrian- and business-friendly;
- $17.9 million for improvements to our parks system, including investments in playgrounds, park facilities, and continuing work on the Madison Lakeway project;
- $12.6 million for water mains to ensure strong, well-maintained infrastructure for drinking water and public health;
- $8.7 million for pedestrian and bicycle enhancements, including improvements of Stoughton Road and the West Towne Path, to build on the over 100 miles of trails and safe sidewalks I've championed, which help make Madison a comfortable, safe place to live;
- $7.9 million for flood mitigation and stormwater system improvements, enhancing the City's resilience and building on the extensive flood mitigation work the City has been doing;
- $5.4 million to help complete the multi-phase reconstruction of John Nolen Drive and accompanying infrastructure;
- $3.3 million for traffic safety improvements to city streets.

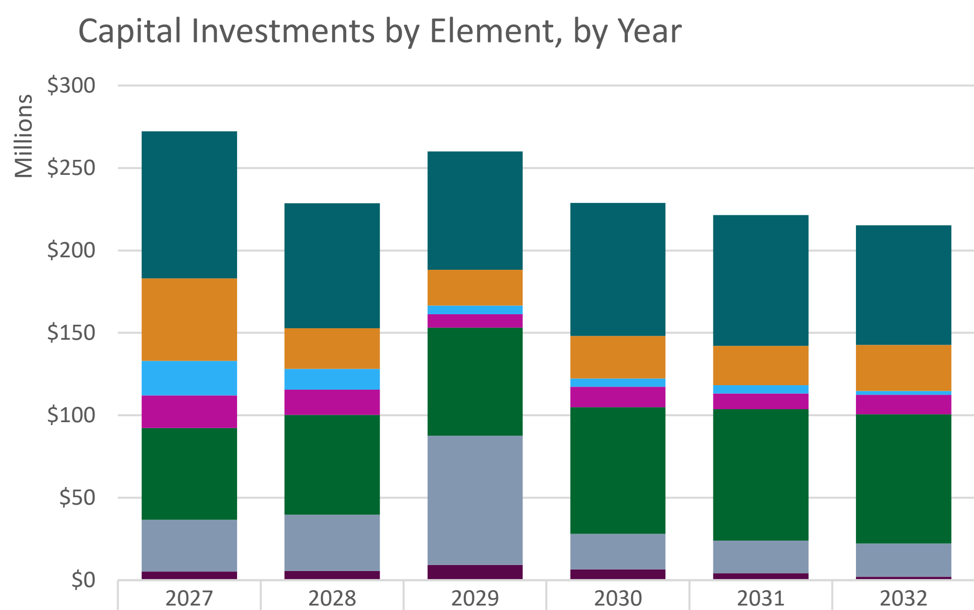
I want to thank city staff for their thoughtful and creative work during this year's Capital budget process. I'm looking forward to the process of briefing the community and the Common Council on this budget, and to seeing what amendments my Council colleagues have before it is finalized in November.

Capital Budget Overview & Expenditure Summary

The City of Madison's **Capital Improvement Plan (CIP)** is a six-year planning and financial document that details investments to provide lasting improvements in the City's infrastructure and assets. The **capital budget** is the first year of the plan, which appropriates funding for capital projects and programs. The remaining five years of the CIP are presented as a roadmap for the future. In total, the 2027 executive budget invests $272.2 million in 2027 and $1.43 billion over the course of the CIP (2027-2032). The timing of major projects, such as construction of a new facility or a major roadway project, contributes to variability in annual budget amounts across the years of the CIP.

The graph below shows the total investments in the executive CIP by year, grouped by **Element.** Elements are defined in Imagine Madison, the City's Comprehensive Plan, as major topic areas that influence the quality of life in the city. Each capital project in the budget identifies a primary Element. Projects may contribute to multiple Elements but are shown in the graph based on their primary goals.

Land Use and Transportation, which includes major infrastructure projects, street and sidewalk construction and repair, and transportation system investments, account for about one-third (32.9%) of all capital investments. Green and Resilient, which includes investments in energy efficiency, sewer and stormwater systems, and parks, is the next largest category (29.2%).



	2027	2028	2029	2030	2031	2032
Land Use and Transportation	$89,162,781	$75,655,490	$71,877,538	$80,561,190	$79,416,654	$72,383,255
Neighborhoods and Housing	$50,014,000	$24,651,000	$21,673,000	$25,808,650	$23,683,832	$28,053,024
Economy and Opportunity	$21,020,000	$12,720,000	$5,220,000	$5,050,000	$5,130,000	$2,215,000
Culture and Character	$19,818,400	$15,367,150	$8,185,550	$12,327,700	$9,429,075	$11,924,110
Green and Resilient	$55,559,000	$60,350,000	$65,444,987	$76,897,909	$79,746,094	$78,274,392
Effective Government	$31,351,255	$34,100,160	$78,428,921	$21,441,909	$19,881,668	$20,252,802
Health and Safety	$5,282,027	$5,691,183	$9,260,488	$6,629,735	$4,163,425	$2,035,458

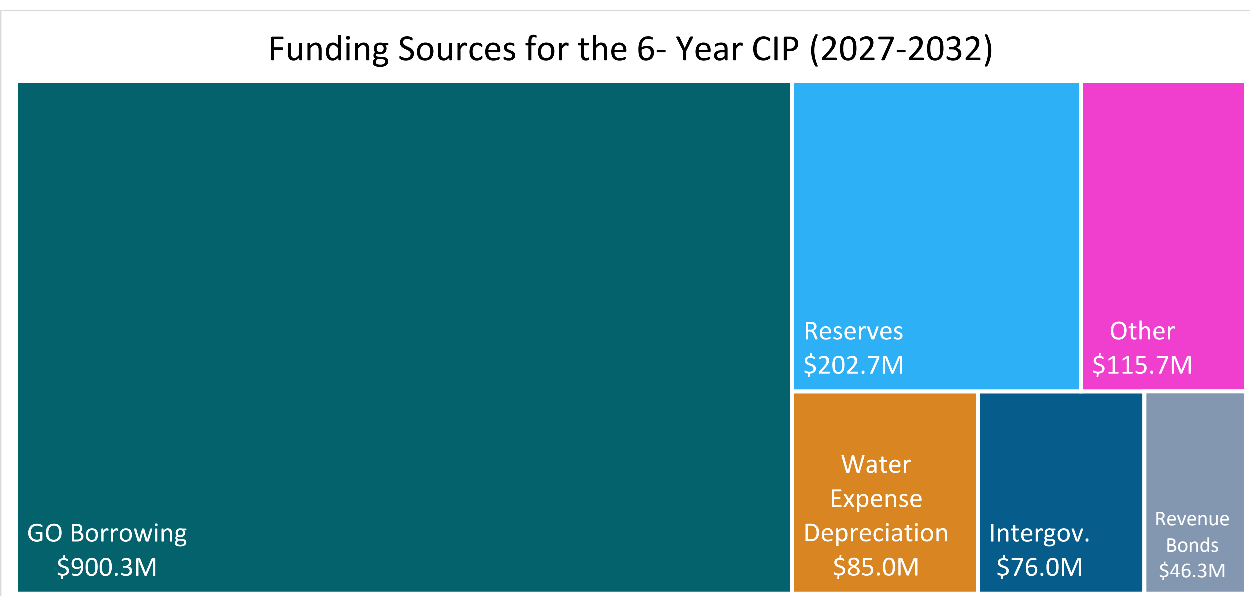
Funding Source Summary

General Obligation (GO) Borrowing. GO Borrowing is a type of municipal borrowing that is secured by the City's property tax base, and it accounts for the largest funding source of the CIP (63.1%). The 2027 executive CIP includes $900.3 million in GO borrowing over the next six years, with $549.6 million of GO borrowing repaid by the General Fund. The remaining GO borrowing is funded by other sources such as enterprise funds for utilities and Tax Incremental Districts (TIDs).

Reserves and TIF Increment for Affordable Housing. The second largest source of funding is reserves ($202.7 million, 14.2%), which primarily reflects utility infrastructure projects that are paid back through utility rates. In addition, the 2027 CIP adds $31.9 million in reserves in the Community Development Division (CDD). This is due to changing Tax Increment Financing (TIF) increment to reserves for affordable housing projects beginning in 2029.

The change in the presentation of TIF increment for affordable housing is due to the amount of projected TID closures and recent changes to state law. In prior CIPs, TIF increment was budgeted in the year of a planned TIF closure. Looking ahead, the projected proceeds from TID closures in 2029 far exceeds what CDD anticipates it will spend on projects. In addition, under a recently adopted state law (2025 Wisconsin Act 173), municipalities may extend the life of a TID for up to two years for affordable housing, beginning in 2028. To accurately reflect projected expenditures, this CIP anticipates that TIF increment will be deposited into the Affordable Housing Fund beginning in 2029, then appropriated in the budget as reserves. This approach will smooth out the program budget and allow CDD to plan for how to spend down the funds to benefit affordable housing.

Note on Other Sources. The "Other" category includes proceeds from Tax Incremental Financing, impact fees, developer funds, special assessments, and miscellaneous revenues. "Intergov" revenues include County, State, and Federal funds. Water Expense Depreciation and Revenue Bonds (Sewer Utility) are financing tools to fund utility infrastructure projects supported through user rates.



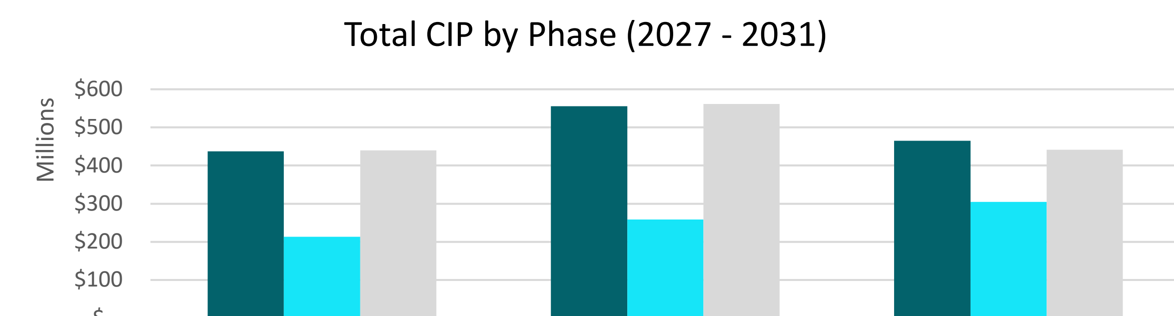
Comparison with the 2026 Adopted CIP and Agency Requests

The capital improvement plan (CIP) is a six-year plan that includes the annual capital budget and a five-year outlook. At the beginning of the budget development process, agencies received guidance to scrutinize the 2026 CIP to ensure project timelines and funding levels reflected current plans and were fiscally responsible. Agencies were allowed to propose adjustments to the CIP, including updating funding requests, under specific circumstances.

CIP Budget by Phase, 2027-2031, All Funds

When comparing the 2027 executive CIP to prior budgets, it is important to review the same time period for comparability. The following section compares the overlapping years of the 2026 CIP and 2027 CIP, which is the period between 2027 and 2031.

- **2026 Adopted CIP**: The 2026 adopted CIP was $1.09 billion from 2027 – 2031. Of this amount, $650.7 million was from GO Borrowing and $439.4 million was from other sources.
- **2027 Agency Request:** In 2027, agencies requested to **increase** the CIP for the same period by $286.4 million. This included an additional $164.1 million in GO Borrowing and $122.4 million in other sources. This reflected updated estimates costs, inflation adjustments, and new projects.
- **2027 Executive Budget:** The 2027 executive budget **decreases** the CIP compared to agency requests by $165.5 million. This includes a decrease in GO Borrowing by $44.9 million and a decrease in other sources by $120.7 million. This reflects a decision-making process that scrutinized available funding sources, project timing, and scope of work, to responsibly lower borrowing wherever possible without compromising critical projects.



	2026 CIP	2027 Request	2027 Executive
GF GO	$437,238,049	$555,924,863	$465,297,446
Non GF GO	$213,421,390	$258,803,524	$304,568,183
Other	$439,435,549	$561,789,919	$441,135,142

Overall, the 2027 CIP is $120.9 million higher than 2026. This is primarily driven by a $91.1 million (43%) increase in non-general fund GO Borrowing. All GO Borrowing is ultimately backed by the property tax base, but non-GF GO Borrowing is repaid by other sources, such as tax increment financing (TIF) districts and utility rates. The 2027 CIP includes an additional $79.5 million in TIF-supported GO Borrowing compared to the 2026 CIP. This will support developer loans and small business development in our TIF districts. The large increases reflects both the growth in TIDs and an effort to more accurately reflect TID project plans so there are fewer resolutions to amend the budget as specific development opportunities become known through the year.

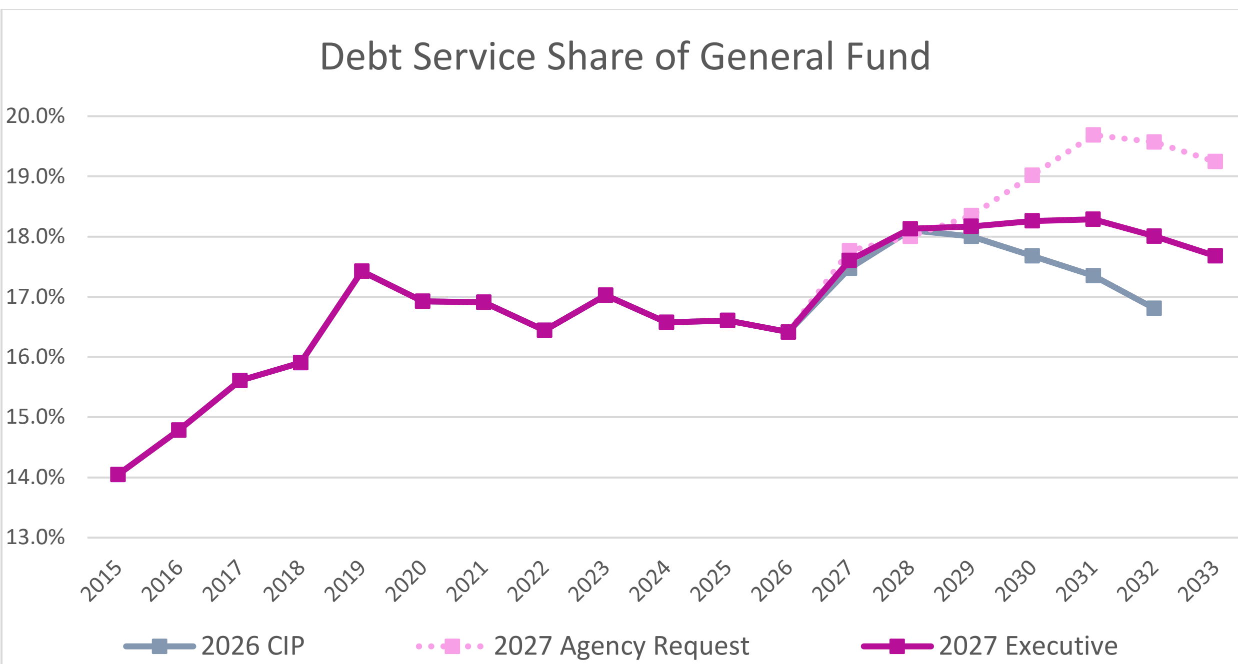
Debt Service

Debt service is the City's repayment of principal and interest on GO Borrowing. Much of the debt issued is rapidly repaid over a 10-year period. This practice and other financial policies have helped Madison maintain its Triple-A bond rating from Moody's Investors Service. This ensures the lowest possible interest costs on borrowing.

Debt service is paid from the operating budget. It is important to note that **the amount of debt service in the operating budget does not directly affect the City's ability to pay for other services**. The City's general fund operating budget is constrained by the state of Wisconsin's strict levy limits, which limits property growth to the value of net new construction. Debt service is excluded from the State formula for calculating the property tax levy for operations. This means that **increasing or decreasing borrowing does not change the amount of money available to pay for operating costs.**

Although debt service does not change the allowable levy for operations, it does impact the total property tax bill. It is important to maintain an affordable and sustainable balance between debt service and the cost of everyday services in the operating budget. Debt service as a share of the general fund operating budget is projected to be 17.6% in 2027.

The average level of debt service over the period of 2027-2031 is 18.1%. As noted in the previous section comparing the 2027 executive CIP with prior budget phases, the 2027 CIP includes more GF GO Borrowing than the 2026 CIP, but is significantly less than the amount proposed by agency requests. The associated impact on projected debt service is illustrated in the graph below. The executive budget lowers future debt service as a share of the general fund budget by about 1% over the course of the CIP.



Major Project Highlight: Body Worn Cameras

The 2027 Executive Budget includes $414,800 to fund a citywide deployment of body-worn camera for the Madison Police Department. This investment includes purchasing 220 cameras and associated hardware and equipment (batteries, docking stations, chargers, uniform mounts, and other associated accessories), as well as funding for one-time training for implementation.

The CIP proposes a 3-year deployment plan that would equip North District officers in 2027, Central and South District officers in 2028, and Midtown, East, and West District officers in 2029. Under this project, all patrol officers, neighborhood officers, community policing team officers, mental health officers, and patrol sergeants will wear body-worn cameras during their shifts. Detectives and other personnel would have access to body-worn cameras as needed. The tiered rollout allows for the assessment of operating needs. Operating costs for body-worn cameras, including software licensing and staffing for technology and records management, will be included in future operating budgets.

Major Project Highlight: Park & Badger Redevelopment

The 2027 CIP continues funding for the Park Street and Badger Road redevelopment. CDA Redevelopment is leading the effort to transform a four-acre site to meet many community needs identified in the South Madison Plan.

Exterior view, Badger Rd Aerial, Source:

This redevelopment spans multiple departments, including CDA Redevelopment, Fire, Police, and Public Health. The initial budget for this project was included in the 2024 CIP. Since the master plan was completed in late 2024, there has been additional design work to further refine costs, which were reflected in the 2025 and 2026 CIPs. The 2027 CIP commits to keeping the project on track.

Community Development Authority (CDA): South Madison Redevelopment

CDA is acting as the master developer for the site. Prior budgets and a 2026 budget amendment resolution (RES-26-00447) included **$25 million in TIF increment** to support predevelopment work and financing for tax credit developments as part of the South Madison Plan. There is no additional appropriation in the 2027 budget. However, CDA anticipates additional funds may be requested in future budgets as the second phase of the project is developed.

Community Development Authority (CDA): Triangle Redevelopment

The Triangle Redevelopment project will replace 362 Public and Section 8 units with roughly 1,200 units of mixed-income housing over the course of five (5) phases. The total cost of each phase is highly dependent on the number of units, level of affordability, and subsidy program selected. The 2024 CIP funded phase 1 of the project and the 2025 CIP funded phases 2 and 3. There was no additional appropriation in the 2026 adopted budget.

The 2027 budget appropriates $15 million in TID-supported borrowing from TID 48. This will replace $15 million in developer capital funding approved in 2025, so the **total project budget remains $41.2 million.** Phases 4 and 5 remain on the Horizon List, pending continued work with the U.S. Department of Housing and Urban Development on refined cost estimates for the project.

Fire Department: Fire Station 6

The project funds a new Fire Station 6 to replace the existing station that is over 30 years old. Prior budgets included **$16.0 million GF GO Borrowing** to fund a new facility that will include operational, mechanical, and technological efficiencies and upgrades to living space for fire personnel. There is no additional appropriation in the 2027 budget.

Police: South District Station and Property & Evidence Facility

The project funds the construction of a new facility co-locating a new South Police District Station with a centralized property and evidence storage facility for items seized by the Police Department. The newly constructed facility will replace multiple locations throughout the city for property and evidence, and the existing South Police District Station on Hughes Place.

The total project budget is $49.7 million. This includes $2.0 million approved in 2025 and $47.7 million in the 2027 CIP. The primary funding source is GF GO Borrowing ($47 million), with $2.7 million in federal sources for geothermal systems eligible for direct pay credits. Prior budgets anticipated construction would begin in 2027. The 2027 CIP delays the construction timeline to 2029 to allow the City more time to complete ongoing projects located at the 2120 Fish Hatchery site.

Public Health: South Madison Public Health Clinic

The project funds a new Public Health Madison Dane County (PHMDC) clinic on the city's south side. Prior budgets included **$15.0 million in City and County funding** ($6.5 million non-GF GO Borrowing and $8.5 million in County funds) for a new facility that will better meet needs based on growth in Dane County. The new facility will be accessible from the Beltline, consolidate clinical and office spaces, and create one point of entry for services with the goal of increasing accessibility for clients. There is no additional appropriation in the 2027 budget.

Learn More: Public Works Project Websites

The City's Public Works divisions maintain project websites that provide detailed information on the status of capital projects. You can search by project type, by keyword, or location. These web pages include maps, status updates, links to public hearings, copies of design plans, and more.

- Engineering: https://www.cityofmadison.com/engineering/projects
  This page includes Sewer and Stormwater projects, as well as facility projects
- Parks: https://www.cityofmadison.com/parks/projects
- Water Utility: https://www.cityofmadison.com/water/projects

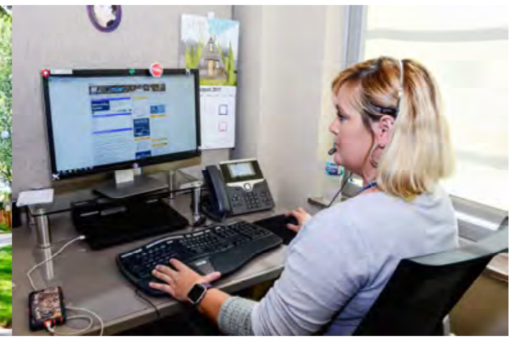
Introduction & Horizon List

- City of Madison Mission and Values
- Budget Process and Policies
- Reauthorizations/ Carry Forward Balances
- Reader's Guide
- Horizon List

OUR MADISON

INCLUSIVE, INNOVATIVE & THRIVING

OUR MISSION is to provide the highest quality service for the common good of our residents and visitors.



OUR VALUES

Equity
We are committed to fairness, justice, and equal outcomes for all.

Civic Engagement
We believe in transparency, openness, and inclusivity. We will protect freedom of expression and engagement.

Well-Being
We are committed to creating a community where all can thrive and feel safe.

Shared Prosperity
We are dedicated to creating a community where all are able to achieve economic success and social mobility.

Stewardship
We will care for our natural, economic, fiscal, and social resources.

OUR SERVICE PROMISE

I have the highest expectations for myself and my fellow employees. Every day, I will:

- Serve coworkers and members of the public in a kind and friendly manner.
- Listen actively and communicate clearly.
- Involve those who are impacted before making decisions.
- Collaborate with others to learn, improve, and solve problems.
- Treat everyone as they would like to be treated.

CITY OF MADISON

Capital Budget Overview and Policies

What is included in the Capital Improvement Plan (CIP) and Capital Budget?

The City of Madison's **Capital Improvement Plan (CIP)** is a six-year planning and financial document that details investments to provide lasting improvements in the City's infrastructure and assets. A ***capital project*** is a large-scale, time limited program with a defined start and end date. A ***capital program*** is a large-scale, continuing work plan. The **capital budget** is the first year of the plan, which is appropriated by the Common Council. The remaining five years of the CIP are presented as a plan for the future.

Guidelines for Capital Projects and Programs

Per MGO 4.02(6)(c)(3), capital projects and programs must meet one or more of the following criteria:

1. Land purchases and improvements in excess of three thousand dollars ($3,000); or
2. Projects requiring the borrowing of money including, but not limited to construction or reconstruction of public utilities, streets, sidewalks, storm and sanitary drainage facilities; or
3. New construction and construction of buildings in excess of five thousand dollars ($5,000); or
4. Major alterations to buildings and facilities which are not routine repairs and which substantially enhance the value of a structure or change its use; or
5. Original equipment or motor vehicle purchases exceeding twenty thousand dollars ($20,000) in cost and having a life expectancy of ten (10) years or more, unless, for new capital projects, the repayment term of the debt coincides with the useful life of the asset.

Capital Budget Development Timeline

Mar. - April	May - June	July - August	September	November
• Capital Kick-off • Agencies develop and submit requests	• Requests are evaluated • Agencies present to Mayor's Office	• Executive Budget is finalized	• Finance Committee Hearings and Amendments	• Common Council Hearings and Amendments • Budget Adoption

Documents from all phases of the budget process are available on the City's Budget Website.

Guidance for Agencies Submitting Capital Requests

Agencies received the following guidance in March 2026 for submitting their 2027 budget requests.

Fiscal Responsibility & Planning

The 2026 adopted CIP is the baseline for the 2027 CIP.

- The 2027 executive capital budget will keep overall debt service as a share of the operating budget at or below projections for the 2026 CIP.
- Agencies should scrutinize the adopted 2026 CIP to determine if the timeline and funding reflect current plans, the project is realistic, and there is sufficient capacity to implement.
- Agencies must prioritize their requests in the transmittal memo.
- Projects included in the 2026 CIP are not guaranteed funding in 2027. Projects may be reduced or delayed as needed to meet citywide borrowing targets and priorities.

Capital Budget Overview and Policies

Changes to the 2026 CIP
Agencies may propose changes to reflect current plans. The following changes do not require submitting additional justification for approval.

- Reductions: Projects that will be delayed or will not happen as originally proposed should be submitted as a reduction proposal.
- Cost neutral adjustments: Agencies may shift project timelines within a project across years in the CIP. Agencies may also shift funding across projects as long as the total over the five years (2027 through 2031) does not increase from 2026 adopted levels.
- Program increases in final year: Agencies may request a 5% increase to programs in 2032.

Funding Increases and New Projects
Agencies may request budget increases or new projects under the following conditions. Agencies will be required to submit justification for these increases or new project requests.

- Increases to existing projects and programs: Agencies may submit an increase requests if: 1) there is a known increase to project costs (e.g., recent construction bids, updated studies), or 2) there are anticipated cost increases related to inflation or other economic factors. Agencies must provide a detailed explanation of the data and analysis used to develop increase requests.
- New Projects: Agencies may submit new requests if: 1) the project is primarily funded by non-general obligation borrowing funding sources (e.g., grants, TIF increment), 2) the project meets an emergency need not anticipated in 2026, 3) the project is currently on the Horizon List and is ready to be advanced, or 4) the project is planned for the last year of the CIP (2032).
- Horizon List: Agencies may submit requests to add projects to the Horizon List if a project is forthcoming but is not fully scoped.

Special Assessment
Various Public Works projects include funding from special assessments. Staff may administratively increase the special assessment budget and move budget across major projects if the final assessment exceeds the amount assumed in the budget, without seeking Common Council approval.

Savings Resulting from Use of General Debt Reserves
Common Council created MGO 4.17 in 2012 to prohibit the use of unused balances in the debt service fund for operating costs. The Ordinance states: "In any year when general debt reserves are applied to reduce general fund debt service, an amount at least equal to the general debt reserves applied must be directly appropriated from the general fund for capital projects, unless the Common Council, by a separate vote of two-thirds (2/3) of all members during approval of the budget, votes to do otherwise."

Projects Funded by a Direct Appropriation from the General Fund
The 2027 Executive Budget proposes funding six (6) projects, totaling $3,000,000, through a transfer from the general fund to the capital fund (see table below). The funding for these projects will be shown in the 2027 Operating Budget in Direct Appropriations. The associated property tax levy for these projects will be offset by lower General Fund debt service. The reduced General Fund debt service is the result of applying General Debt Reserves generated by the actual bond issuance premium associated with the 2026 General Obligation (GO) debt issuance.

Agency	Project	Amount
FINANCE	CAPITAL BUDGET ADMINISTRATION	559,585
LIBRARY	LIBRARY COLLECTION	1,186,500
INFORMATION TECHNOLOGY	4 Projects: DIGITAL INCLUSION, DIGITAL WORKPLACE, ENTERPRISE BUSINESS SOLUTIONS, SECURITY, RISK, AND COMPLIANCE	1,253,915

Capital Budget Overview and Policies

Reauthorizations /Carry Forward Balances

Capital projects and programs typically span multiple years. In some cases, General Obligation (GO) borrowing appropriated in one year may not be fully expended within the year. If the agency still requires these funds to successfully execute a project, this budget will be reauthorized as a carry forward balance.

Based on projected borrowing levels as of July 31, 2026, $213.8 million in previously authorized GO borrowing will carry forward from 2026 to 2027. The table below shows the 28 projects (out of 147) carrying forward $1.5 million or more in GO borrowing. These projects represent 79% ($168.4 million) of the total carry forward amount. A full list of carryforward appropriations will be attached to Legistar File 94620. Additionally, a list of carryforward appropriations by agency are included in each agency budget.

Agency	Project	Carryforward GO Borrowing
COMMUNITY DEVELOPMENT	AFFORDABLE HOUSING-DEVELOPMENT	33,770,800
COMMUNITY DEVELOPMENT	HSNG CONSUMER LOAN PRGMS	2,828,400
ECONOMIC DEVELOPMENT	GENERAL LAND ACQUISITION FUND	3,500,000
ENGINEERING - FACILITIES MGMT	ELECTION OPERATIONS CENTER	3,999,700
ENGINEERING - MAJOR STREETS	JOHN NOLEN DR	5,599,000
ENGINEERING - MAJOR STREETS	PAVEMENT MANAGEMENT	7,864,002
ENGINEERING - MAJOR STREETS	RECONSTRUCTION STREETS	8,214,420
ENGINEERING - PED/BIKE	BIKEWAYS PROGRAM	1,621,132
ENGINEERING - PED/BIKE	SIDEWALK PROGRAM	3,334,186
ENGINEERING - PED/BIKE	TROY DR UNDERPASS	2,465,679
FIRE	FIRE STATION-6W BADGER RD	2,991,000
FLEET SERVICES	FIRE APPARATUS / RESCUE VEHICLES	1,900,000
FLEET SERVICES	FLEET EQUIPMENT REPLACEMENT	9,766,000
GOLF COURSES	PARK FACILITY IMPROVEMENTS	2,600,000
METRO TRANSIT	FACILITY REPAIRS &IMPROVEMENTS	7,095,000
METRO TRANSIT	TRANSIT COACHES (MAJOR)	4,414,710
PARKING	PARK ACCESS AND REV CONTROL EQUIP	2,426,495
PARKS	MADISON LAKEWAY IMPROVEMENTS	1,975,000
PARKS	PARK LAND IMPROVEMENTS	3,479,799
STORMWATER	PAVEMENT MANAGEMENT	3,302,000
STORMWATER	S PARK ST (OLIN TO RR)	2,075,000
STORMWATER	STORMWATER QUALITY SYSTEM IMPROV	3,297,937
STREETS	STREETS EQUIPMENT	2,062,000
STREETS	STREETS FAR WEST FACILITY	40,000,000
TRAFFIC ENGINEERING	Safe Streets for All Federal Grant	1,865,850
TRAFFIC ENGINEERING	Safe Streets Madison	1,519,247
TRAFFIC ENGINEERING	TRAFFIC SIGNAL INFRASTRUCTURE	1,574,699
TRANSPORTATION	North-South Bus Rapid Transit	2,857,500
TOTAL		**168,399,555**

Capital Budget Overview and Policies

How to Read Agency Budgets

Each agency budget contains the following sections:

1. Capital Improvement Plan (CIP) Overview
    a. **Summary Table:** List of all capital projects and programs, with total funding by year
    b. **Changes from 2026 Adopted CIP (Graph):** Clustered bar graph that compares the total funding for the agency, by year, in the 2027 Executive CIP and the 2026 Adopted CIP
    c. **Description of Major Changes:** Comments on significant changes between the 2027 Executive CIP and the 2026 Adopted CIP. There is a comment on every project/ program, even if there is no change. Comments may include changes in funding amount, funding source, project scope, timeline, or other aspects of the project.

2. Summary of Expenditures and Revenues
    a. **2027 CIP by Expenditure Type:** Table with budget amounts by expenditure type (e.g. Bike Path, Building, Land, Street), by year
    b. **2027 CIP by Funding Source:** Table with budget amounts by funding source (e.g. General Fund (GF) General Obligation (GO) Borrowing; Federal Sources; Impact Fees; Reserves Applied; TIF Increment), by year
    c. **Borrowing Summary:** Table with General Fund GO Borrowing and Non-General Fund GO Borrowing by year
    d. **Annual Debt Service:** Estimated debt service, assuming a 10-year repayment schedule and 3% interest
    e. **Executive Budget by Funding Source (Graph):** Stacked bar graph showing GO Borrowing and Other Sources by year

3. Carryforward General Obligation Borrowing
    a. **Carryforward GO Borrowing:** Table that summarizes funding authorized in prior capital budgets that will carryforward in 2027. Data reflects unspent funds as of July 31, 2026.
        - "Unused Appropriation Authority" column reflects all unused funds that will carryforward (borrowing, federal sources, grants)
        - "Reauthorized GO Borrowing" column reflects GO Borrowing that will be reauthorized in 2027

4. Project & Program Details
    a. **Identifying Information:** Project Name, Number, Type (Project or Program); and Citywide Element
    b. **Project Description:** Brief narrative on the purpose and scope of the project
    c. **Funding Table:** Table that summarizes funding by source, by year

5. 2027 Appropriation Schedule
    a. **2027 Appropriation Table:** List of all projects with funding appropriated in 2027. Table compares the agency request to the Executive Budget.

Horizon List

What is the Horizon List?

The Horizon List consists of projects that meet a clear community purpose but are not ready to be proposed in the current CIP. This includes projects that could occur within the timeframe of the CIP (2027 – 2032) but have outstanding issues to be addressed. These issues could include the need for additional planning work, completion of studies, sequencing with major projects, or other considerations. The Horizon List does not include projects planned outside of the timespan of the CIP (i.e. projects with a start date of 2033 or later), or projects that are currently in the CIP.

Planning efforts around Horizon List projects should continue in 2027 to address outstanding issues. The 2027 capital budget also includes centralized funding that can be used to support costs associated with analyzing these projects if necessary. With more complete information, these projects may be proposed in a future budget. This approach helps ensure the Capital Budget and CIP reflect project budgets and timelines that are realistic and fully developed.

Changes between the 2026 Adopted and 2027 Executive Budget Horizon List

The following projects were added to the 2027 Executive Budget:

1. Parks Division: Wingra Triangle Park. Project is included in “Park Land Improvements” program.
2. Police Department: Body Worn Cameras

The following project is partially included in the 2027 Executive Budget.

1. Transportation: Traffic Engineering and Parking Operations Center. The 2027 Executive CIP includes funding for land acquisition as part of the Sayle Street Renovation Project, but the construction of a replacement facility remains on the Horizon List.

Nine (9) new projects have been added to the Horizon List. See “Project Details” section for more information.

1. Engineering – Facilities Management: Fairchild Building Replacement
2. Engineering – Major Streets: Local Streets – Interstate/Hwy51 Coordination
3. Engineering – Stormwater: James Madison Park Shoreline and Relief Storm Sewer
4. Engineering – Stormwater: Lower Badger Mill Creek Pond at Mineral Point Rd
5. Engineering – Stormwater: Sauk Creek Greenway
6. Engineering – Stormwater: Warner Lagoon Dredging
7. Fire Department: Splash Board (Training Capability Development)
8. Fleet Service: Pool Car Reservation System
9. Transportation: I-94 Interchange

Horizon List Projects: Summary by Department

The table below summarizes the projects recommended to be included on the Horizon List. The estimated budget amounts are subject to change.

Agency	Project Name	Estimated Budget: All Sources
CDA Redevelopment	Triangle Redevelopment Phases 4 & 5	Unknown
Engineering – Facilities	Fairchild Building Replacement	Unknown

Horizon List

Agency	Project Name	Estimated Budget: All Sources
Engineering – Major Streets	Local Streets – Interstate/ Hwy51 Coordination	Unknown
Engineering – Stormwater	James Madison Park Shoreline and Relief Storm Sewer	1,830,000
Engineering – Stormwater	Lower Badger Mill Creek Pond at Mineral Point Rd	3,500,000
Engineering – Stormwater	Sauk Creek Greenway	2,500,000
Engineering – Stormwater	Warner Lagoon Dredging	4,800,000
Engineering – Stormwater	Willow Creek Dredging	1,000,000
Fire Department	PFAS-Free Turnout Gear	
Fire Department	Splash Board (Training Capability Development)	150,000
Fleet	Pool Car Reservation System Upgrade	Unknown
Information Technology	311 Center/CRM System	950,000
Information Technology	Common Customer File	300,000
Information Technology	Data Warehouse	1,600,000
Library	Central Library Improvements	Unknown
Parks Division	Cherokee Marsh Shelter	2,000,000
Parks Division	Elver Park Community Center	16,100,000
Parks Division	Goodman Pool Replacement	Unknown
Parks Division	Hill Creek Park Improvements	1,500,000
Parks Division	Hudson Park Slope Stabilization	2,000,000
Parks Division	James Madison Park Facilities	4,500,000
Parks Division	McPike Park Construction	2,000,000
Parks Division	Olbrich Botanical Gardens	12,000,000
Parks Division	Vilas Park Master Plan Implementation	14,000,000
Parks Division	Warner Park Splash Pad	2,000,000
Police and Fire Departments	New North District Station and Fire Station 10	35,000,000
Streets Division	Badger Rd Facility Wash Bay Expansion	550,000
Streets Division	Sycamore Maintenance Facility Siding	650,000
Transportation	Traffic Engineering and Parking Operations Center	50,000,000 – 55,000,000
Transportation	I-94 Interchange	8,550,000

Horizon List Project Details

CDA Redevelopment: Triangle Redevelopment Phases 3, 4 & 5

Description

The CDA's redevelopment plan for the Triangle includes five phases of development that will replace 362 Public and Section 8 units with roughly 1,200 units of mixed-income housing. Phase 1 ($11 million) was included in the 2024 adopted budget. The scope of Phase 1 included redeveloping 164 units of housing that will replace Brittingham Apartments and the CDA Triangle property management office. Phase 2 ($30.2 million) was included in the 2025 adopted budget. The scope of Phase 2 includes the development of approximately 187 units, including repositioning and replacement of the remaining 174 Public Housing and Section 8 Multifamily units currently onsite. Phases 3, 4 & 5 include the potential for up to about 850 additional mixed income units and a replacement for the existing grocery store as detailed in the "Taking Shape, Our Triangle" Master Plan, and remain on the Horizon List as CDA continues to explore options with the U.S. Department of Housing and Urban Development (HUD) and refine the budget.

Estimated Budget
The total development cost of the project will likely exceed $300 million, with the majority of funds coming from Section 42 tax credits, tax-exempt housing bonds, and private debt held by CDA-controlled LLCs that will be created for each building. Local funding is to be determined.

Anticipated Operating Impact
Annualized Cost: Unknown at this time

Issue to be Addressed:
- Refining the project budget and financing sources with HUD.

Engineering – Facilities Management: Fairchild Building Replacement

Description
The City-owned Fairchild Building at 120 South Fairchild is at the end of its useful life. Engineering Facilities has determined it will be a minimum of $5 million to $6 million to bring the past end-of-life mechanical, electrical, and plumbing systems up to minimum code. This level of investment does not appear to be the highest and best use of city funds on an existing underdeveloped site and building in the central downtown area. The project will include a relocation of the existing uses to other site(s) within the central downtown area and a determination of how to address the future use of the existing Fairchild Building and site.

Estimated Budget
Unknown at this time

Anticipated Operating Impact
Annualized Cost: Unknown at this time

Issue to be Addressed:
- Identifying a site or sites to relocate existing Fairchild Building uses (i.e. Parks Mall Maintenance and Police fleet vehicle parking)

Engineering – Major Streets: Local Streets – Interstate/Hwy 51 Coordination

Description
By 2032, WisDOT will be reconstructing portions of both the I-39/90 and STH 51 corridors, to the north of E. Washington Ave. (Hwy 151). The City has several local streets between these State corridors. As part of those WisDOT projects, it is anticipated there will be intersection and bridge improvements made to some of these local streets, in particular Hoepker Rd. and Hanson Rd. It would be advantageous for the City to construct other improvements along these local streets to better utilize State and Federal funding sources, along with reducing the impact on the public.

Estimated Budget
Unknown at this time. The project scope is heavily dependent on preliminary designs provided by WisDOT to fully understand scope, impact, and potential cost share opportunities.

Anticipated Operating Impact

Annualized Cost: It is likely that local street improvements will include sidewalks and/or multi-use paths that will require maintenance/snow removal. New arterial paths cost approximately $15,000 per mile to maintain.

Issue to be Addressed:

- This project was in the 2026 CIP as “Hoepker Road/ Portage Road” with design funding proposed in 2028. This has been moved to the Horizon List. City Engineering needs a better understanding of the preliminary design work by WisDOT for potential intersection and bridge improvements and cost share opportunities.
- This project is related to a Horizon List project in the Transportation Department, “I-94 Interchanges.”

Engineering – Stormwater: James Madison Park Shoreline and Relief Storm Sewer

Description

This project is for the implementation of the James Madison Park Master Plan, which includes removing the seawall and naturalizing the shoreline. The Isthmus Watershed Study also identified a proposed improvement for flood mitigation, which entails installing a parallel pipe at Hancock St to the lake.

Estimated Budget

$1.83 million total.
Project costs will include approximately $910,000 in the Stormwater Quality program and $750,000 in the Citywide Flood Mitigation program

Anticipated Operating Impact

Annualized Cost: Routine cleaning and maintenance.

Issue to be Addressed:

- This project was formerly in the Stormwater Quality program but moved to the Horizon List due to other priorities. When the James Madison Park Master Plan is implemented, this project will be included in a future budget request.

Engineering – Stormwater: Lower Badger Mill Creek Pond at Mineral Point Road

Description

This project is for the construction of a regional pond located on the far west side within the Westwind Subdivision. This project was identified in the Lower Badger Mill Creek Impact Fee District for flood mitigation needs. Development in this vicinity will allow the City to purchase the property and construct the pond in conjunction with the development that is occurring.

Estimated Budget

$3.5 million. This will include a combination of non-general fund GO Borrowing and impact fees

Anticipated Operating Impact

Annualized Cost: Once constructed this pond will be managed in accordance with the stormwater utility’s Vegetation Management Plan. Minor operating costs are anticipated during the vegetation establishment time. After establishment, routine maintenance is expected.

Issue to be Addressed:

- This project was in the 2026 CIP with funding planned in 2031. This has been moved to the Horizon List until more progress is made with the development team. The project is pending a formal purchase and sales agreement for land acquisition and a development agreement.

Horizon List

Engineering – Stormwater: Sauk Creek Greenway

Description
This project is for rehabilitation of the Sauk Creek Greenway from Tree Lane to Old Sauk Rd, in accordance with the approved Sauk Creek Corridor Plan.

Estimated Budget
$2,500,000

Anticipated Operating Impact
Annualized Cost: Once constructed this pond will be managed in accordance with the stormwater utility's Vegetation Management Plan. Minor operating costs are anticipated during the vegetation establishment time. After establishment, routine maintenance is expected.

Issue to be Addressed:
- This project was originally included in the Stormwater Quality program but moved to the Horizon List as a standalone project with the 2027 CIP. This project requires a more extensive engagement process to meet the goals of the corridor plan. Sufficient carryover and/or program funds remain within the CIP to being more detailed design work and implement smaller improvements in the greenway.

Engineering – Stormwater: Warner Lagoon Dredging

Description
This project is to dredge Warner Park Lagoon, as part of the key recommendations from the Warner Lagoon Water Quality Planning Report. This will meet the primary goals of the Lagoon plan to maintain or improve recreational opportunities, improve water quality, improve and maintain habitat, and increase educational opportunities. Warner Lagoon is a degraded and hypereutrophic (nutrient rich) waterbody at the lowermost portion of a 1024 acre watershed. The waters within the Lagoon will continue to deteriorate if not addressed, however, if appropriate measures are taken, water quality, water clarity, and pan fish habitat can be significantly improved.

Estimated Budget
$4,800,000
The project funding anticipates private donations to help cover portions of the work.

Anticipated Operating Impact
Annualized Cost: None Anticipated

Issue to be Addressed:
- This project was included in the 2026 CIP with funding planned in 2029. This has been moved to the Horizon List as additional planning is needed. This includes identifying donations or other funding sources for the portion of work that cannot be funded directly by the stormwater utility and research on cost effective methods for permitting and dewatering contaminated materials.

Engineering – Stormwater: Willow Creek Dredging

Description
This project funds the rehabilitation of Willow Creek from Campus Drive to Lake Mendota. The project would occur in partnership with the University of Wisconsin Madison. The City portion of the project would cost an estimated $1 million over three years to pay for water quality improvements to the creek. The City has previously worked with the UW to locate an innovative sediment capture device at the headwaters of the creek. This is cleaned annually by City forces and will extend the life

of any restoration efforts taken downstream of that capture device. The UW will include other recreational and ecological improvements as part of this project.

Estimated Budget
$1,000,000

Anticipated Operating Impact
Annualized Cost: None Anticipated. This site is already maintained in part by the City and the downstream section of the creek will be maintained by UW Madison.

Issue to be Addressed

- This project was previously programmed in 2024-2026, however it is being moved to the Horizon List until the City and UW Madison are able to enter into an agreement for funding. UW Madison is working on funding options including grants, donations and partnering with the City.

Fire Department: PFAS-Free Turnout Gear

Description
All major current brands of turnout gear for structural firefighting have been found to contain some amount of PFAS in the layers of the gear itself. The International Association of Firefighters and the Metro Chiefs have established the position that existing turnout gear should be replaced with PFAS-free gear as soon as a dependable and reputable manufacturer is able to produce such gear. The Horizon List estimates the cost of one set of PFAS-free turnout gear for all firefighters.

Estimated Budget
$2,500,000

Anticipated Operating Impact
Annualized Cost: No additional impact.

Issue to be Addressed

- PFAS-free gear is not yet widely available in the industry. This situation is expected to change within the 2027 CIP timeframe and is anticipated within the next few years.

Fire Department: Splash Board (Training Capability Development)

Description
The Splash Board is a training prop used for department-wide skill assessments, individual and company level training, fitness, and promotional processes. Tasks include ground ladder placement, aerial ladder placement, window rescues, firefighter survival training, roof ladder placement, tool hoisting, hose movement, and standpipe applications. The Fire Department has an existing device at Fire Station #14 but is planning to add a device on the west side of the city to double training capacity and significantly reduce travel times, time spent away from primary response areas, fuel usage, and wear on large fire response rigs.

Estimated Budget
$150,000

Anticipated Operating Impact
Annualized Cost: $0

Issue to be Addressed:

- Coordination with City Engineering on the location, design plans, and site preparation for the Splash Board.

Horizon List

Fleet Service: Pool Car Reservation System Upgrade

Description

The current pool car reservation system lives on a server that is no longer supported by IT. It also lacks up-to-date functionalities to make the reservation process easier for customers. Fleet Service, with support from IT, would like to implement new software to replace this system. The goals of the new system include easier reservation procedures, improved access to data to make informed decisions about the pool car fleet, and improved key management systems.

Estimated Budget

Unknown at this time

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed:

- Additional research on available software providers and development of a project implementation plan

Information Technology: 311 Center/ CRM System

Description

This project is to establish the infrastructure to support the creation of a 311 Center. This includes purchasing and implementing software, professional services, and staffing to support a 311 Center.

Estimated Budget

$350,000 for software; $600,000 for professional services to stand up the software and infrastructure

Anticipated Operating Impact

Annualized Cost: To be determined based on software and staffing needs to support a 311 Center

Issue to be Addressed

- Development of an operating cost plan, as the system will require significant IT and other Agency staff resources to develop, implement, and sustain. Evaluation of a partnership structure with Dane County for a county-wide system.

Information Technology: Common Customer File

Description

This project is to provide our customers with a single point of entry into the various systems they need to interact within the City.

Estimated Budget

$300,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed

- Project should be sequenced after a decision on 311/CRM is made. Development of an operating cost plan, as the system will require significant IT staff resources to develop and implement.

Horizon List

Information Technology: Data Warehouse

Description

This project would fund the procurement and implementation of a data warehouse. A data warehouse is a software platform that integrates data from many sources and formats into one centralized system. The goal of a data warehouse would be a system that unifies the City's data environment, streamlines the ability of users of all skill levels to discover and analyze data, and lowers barriers to entry for data usage. In 2025-2026, the City underwent a discovery phase with an external consultant to document the existing landscape of data systems, understand user needs, and develop proposals for implementation. The consultant report will include options for phasing in a software solution and an operational plan for training, maintenance, and other considerations. This discovery work is funded by the IT Enterprise Business Solutions program.

Estimated Budget

$1,600,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time; operating expenses will likely include cloud hosting services, software costs, and other annual expenses

Issue to be Addressed

- Recommendations from the consultant report and phased implementation plan.

Library: Central Library Improvements

Description

This project funds facility improvements and renovations to the Central Library to address maintenance that is needed since the last major renovation of the facility in 2012-2013. The scope of work will include maintenance (painting, furniture replacement, flooring replacement, other wear and tear, etc.) and renovations regarding optimizing space use and programming opportunities. This project would include a design phase to develop the scope of proposed renovations.

Estimated Budget

Unknown at this time

Anticipated Operating Impact

Annualized Cost: To be determined based on the scope of proposed improvements

Issue to be Addressed

- Continuation of a zone analytics study, underway in 2025-2026, to track patron flow inside the building. This study, combined with anticipated findings of the Downtown Area Plan and the Greater Downtown Economic Investment Strategy expected to be completed at end of 2027, will inform recommendations for future design and scoping of the project.

Parks Division: Cherokee Marsh Shelter

Description

This project will fund improvements to the Cherokee Marsh Conservation Park – North Unit amenities, including renovating and upgrading the restroom building and including a shelter that can be used for multiple activities, including picnics, gatherings, or nature activities.

Estimated Budget

$2,000,000

Anticipated Operating Impact

Annualized Cost: Unknown

Issue to be Addressed

- Additional project planning and scoping is required.

Parks Division: Elver Park Community Center

Description

This project funds the design and construction of a new community center at Elver Park. Facilities Management prepared a schematic estimate for a new community center at a cost of $16.1 million. Park Master Planning efforts are anticipated to begin in 2026. Design and construction of this facility may be added to the CIP following completion of the Master Plan.

Estimated Budget

$16,100,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time; operating costs will likely include staff to manage, program, and maintain the facility.

Issue to be Addressed

- Completion of Master Plan, including project scope, budget, timeline, and operating costs.

Parks Division: Goodman Pool Replacement

Description

This project would fund rehabilitation and construction of the pool due to age. The scope of the project will be determined through an evaluation study scheduled for 2031.

Estimated Budget

Unknown at this time

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed

- Completion of a pool evaluation study in 2031.

Parks Division: Hill Creek Park Improvements

Description

This project funds the expansion of Hill Creek Park on the far west side. Park Master Planning efforts are anticipated to begin in 2026. The scope may include the construction of fields, courts, park access roads, parking, and lighting.

Estimated Budget

$1,500,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed

- Completion of Master Plan, including project scope and budget.

Horizon List

Parks Division: Hudson Park Slope Stabilization

Description
This project is in coordination with City Engineering to stabilize the slope and shore at Hudson Park.

Estimated Budget
$2,000,000

Anticipated Operating Impact
Annualized Cost: Unknown at this time

Issue to be Addressed
- Continued observation of existing vegetative slope stabilization measures.

Parks Division: James Madison Park Facilities

Description
This project would support replacement and improvement of restroom facilities at James Madison Park.

Estimated Budget
$4,500,000

Anticipated Operating Impact
Annualized Cost: Unknown at this time

Issue to be Addressed
- Additional project planning and scoping is required.

Parks Division: McPike Park Construction

Description
This project would fund continued improvements to McPike Park. The goal is to expand the park in accordance with the master plan, including providing park amenities/ transportation improvements.

Estimated Budget
$2,000,000

Anticipated Operating Impact
Annualized Cost: Unknown at this time

Issue to be Addressed
- Additional project planning and scoping is required, including an effort for planning the more recently acquired Baldwin St. Triangle parcel.

Parks Division: Olbrich Botanical Gardens

Description
The Olbrich Botanical Garden Comprehensive Master Plan was adopted in July 2026. The goal of the master plan is to address aging infrastructure, explore potential garden expansion, and envision Olbrich's future. The conservatory requires substantial rehabilitation, structural repairs and replacement of windows due to the building's age and unique construction within the local climate.

Estimated Budget
$12,000,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed

- Parks is working with Facilities Management to assess the extent of necessary repairs. Parks will also be engaging with Olbrich Botanical Society on developing a funding plan, as the facility was originally constructed primarily through private funds.
- The Horizon List budget estimate increased from $1 million to $12 million based on the final Engineering assessment, ensuring the figure accurately reflects current project estimates.

Parks Division: Vilas Park Master Plan Implementation

Description

This project funds a series of improvements in Vilas Park called for in the master plan. Parks is developing a phasing plan for the implementation of the Vilas Park master plan. This is separate from the Vilas Parks Improvements project currently in the CIP.

Estimated Budget

$14,000,000

Anticipated Operating Impact

Annualized Cost: Unknown at this time

Issue to be Addressed

- Completion of phasing plan for the implementation for the Master Plan

Parks Division: Warner Park Splash Pad

Description

Construct an appropriately sited splash pad within Warner Park.

Estimated Budget

$2,000,000

Anticipated Operating Impact

Annualized Cost: $25,000; estimated cost based on staffing to schedule, operate, and maintain the splash pad. The estimate could change based on amenities.

Issue to be Addressed

- Identification of a site, project scoping and design, and phasing with the WPCRC expansion project.

Police and Fire Departments: New North District Station and Fire Station 10

Description

This project funds the land acquisition, design, and construction of a new facility to replace the existing North Police District Station. The goal of the project is to replace this facility with one that has physical capacity that allows for future growth and has an updated infrastructure. The scope of this Horizon List project has been expanded to reflect a potential co-location of the Police North District Station with Fire Station 10.

Estimated Budget

$35,000,000

Anticipated Operating Impact

Annualized Cost: Utilities, custodial services, and other building maintenance costs

Issue to be Addressed

- Identification and acquisition of a site. The City may use General Land Acquisition funds for a site.
- The Horizon List budget estimate increased from $25 million to $35 million based on preliminary plans to develop a public safety campus that would co-locate the Police North District with Fire Station 10.

Streets Division: Badger Rd Facility Wash Bay Expansion

Description

As Streets has acquired larger equipment, the current wash facility no longer accomodates Streets' needs. The current facility requires the removal of attachments from large equipment. An expanded facility would create efficiencies in the agency's processes.

Estimated Budget

$550,000

Anticipate Operating Impact

Annualized Cost: None Anticipated

Issue to be addressed

- Project is dependent on the buildout and programming of South Point and agency reassignments to the Badger Road facility. The cost is uncertain as a number of possibilities need to be explored.

Streets Division: Sycamore Maintenance Facility Siding

Description

The project would replace the siding on the building. Currently, the siding is the original siding installed and is damaged and/or rusting significantly in several areas.

Estimated Budget

$650,000

Anticipated Operating Impact

Annualized Cost: None Anticipated

Issue to be addressed

- Engineering Facilities will review the overall condition of the siding to consider if full replacement or targeted replacement of the siding will be most effective.

Transportation: Traffic Engineering and Parking Operations Center

Description

This project would co-locate three Transportation units – Parking Maintenance, Traffic Engineering Field Operations, and Parking Enforcement Officers – into the Badger Road Streets facility after a portion of Streets personnel relocate to their Far West Facility. The project would construct a new 24,000 square foot building, remodel 12,700 square feet of office, and remodel 18,000 square feet of warehouse. The new facility would replace the function currently performed by the Sayle Street Traffic Engineering facility, which would free up the parcel for other uses or for sale.

The 2027 CIP includes a partial remodel of Sayle Street Facility to address immediate workspace needs for staff. The CIP also includes $8 million in 2030 for land acquisition for a new facility. The actual design and construction of the facility remains on the Horizon List.

Estimated Budget
$50,000,000 - $55,000,000

Anticipated Operating Impact
Annualized Cost: Utilities, custodial services, and other building maintenance costs

Issue to be addressed
- Identification and acquisition of an appropriate site.
- Project timing and sequencing with the Streets Far West Facility.

Transportation: I-94 Interchanges

Description
This project funds the local commitment for a potential Madison I-94 interchange location at Hoepker Road near the American Center. WisDOT requires a local cost sharing commitment for new interchanges and new crossings, which varies depending on the benefit the interchange provides the overall interstate system. Federal Highway Administration approval and a local cost sharing agreement would need to be approved by the Common Council for the interchanges/crossings to proceed.

Estimated Budget
$8,550,000

Anticipated Operating Impact
Annualized Cost: None Anticipated

Issue to be Addressed:
- This project was in the 2026 CIP as with design funding proposed in 2029 and construction in 2030. This has been moved to the Horizon List.
- This project is related to a Horizon List project in Engineering – Major Streets, “Local Streets – Interstate/ Hwy51 Coordination” project. Both the Engineering and Transportation projects were moved to the Horizon List pending additional design work and coordination with WisDOT.

Financial Summaries

- Comparison with 2026 CIP
- Expense & Funding Schedule
- Borrowing Summary
- Funding Schedule Details

City of Madison: 2027 Executive Capital Budget
Comparison Schedule
2027 Executive CIP Compared to the 2026 Adopted CIP; Total Funding for 2027 - 2031

	2026 Adopted			**2027 Request**	**2027 Executive**		
	GO Borrowing	Other	Total	Total	GO Borrowing	Other	Total
Administration & General Government							
Finance	-	2,617,345	2,617,345	3,129,100	-	3,142,385	3,142,385
Information Technology	29,176,912	365,000	29,541,912	30,376,500	28,194,085	1,978,915	30,173,000
Mayor's Office	4,250,000	-	4,250,000	4,250,000	5,250,000	250,000	5,500,000
Planning & Development							
CDA Redevelopment	-	10,305,000	10,305,000	43,305,000	15,000,000	8,000,000	23,000,000
Community Development Division	52,632,853	41,316,039	93,948,892	93,948,892	48,448,467	43,000,425	91,448,892
Economic Development Division	32,803,000	4,078,500	36,881,500	39,110,500	88,547,000	5,163,500	93,710,500
Planning Division	1,048,900	170,000	1,218,900	1,264,000	1,094,000	170,000	1,264,000
Public Facilities							
Henry Vilas Zoo	375,000	-	375,000	375,000	375,000	-	375,000
Library	1,344,025	6,556,100	7,900,125	8,975,625	2,419,525	6,556,100	8,975,625
Monona Terrace	5,592,250	5,697,000	11,289,250	17,652,250	5,489,750	5,862,500	11,352,250
Public Safety & Health							
Fire Department	4,727,944	-	4,727,944	4,727,944	4,727,944	-	4,727,944
Police Department	46,416,600	2,700,000	49,116,600	55,878,610	53,178,610	2,700,000	55,878,610
Public Works							
Engineering - Bicycle and Pedestrian	46,976,000	9,601,000	56,577,000	58,239,000	48,713,000	9,526,000	58,239,000
Engineering - Facilities Management	51,671,000	200,000	51,871,000	90,461,000	55,351,000	610,000	55,961,000
Engineering - Major Streets	177,894,000	85,627,000	263,521,000	273,704,000	184,046,000	86,268,000	270,314,000
Engineering - Other Projects	440,200	13,451,610	13,891,810	13,891,250	480,200	13,451,050	13,931,250
Fleet Service	86,517,390	-	86,517,390	90,578,500	89,808,500	-	89,808,500
Parks Division	37,355,000	19,490,000	56,845,000	66,725,000	39,660,000	27,740,000	67,400,000
Sewer Utility	-	23,156,000	23,156,000	28,072,000	-	28,072,000	28,072,000
Stormwater Utility	13,880,000	10,261,000	24,141,000	24,220,000	14,340,000	9,880,000	24,220,000
Streets Division	12,600,000	785,000	13,385,000	17,085,000	16,300,000	785,000	17,085,000
Water Utility	11,300,000	125,117,040	136,417,040	159,987,040	21,300,000	132,337,040	153,637,040
Transportation							
Metro Transit	19,386,750	62,792,250	82,179,000	138,142,374	15,819,933	37,245,737	53,065,670
Parking Division	-	2,012,165	2,012,165	5,608,990	-	5,608,990	5,608,990
Traffic Engineering	14,070,215	4,587,500	18,657,715	31,600,406	16,050,215	8,587,500	24,637,715
Transportation	201,400	8,550,000	8,751,400	75,210,325	15,272,400	4,200,000	19,472,400
Total	**650,659,439**	**439,435,549**	**1,090,094,988**	**1,376,518,306**	**769,865,629**	**441,135,142**	**1,211,000,771**

City of Madison: 2027 Executive Capital Budget
Expense & Funding Schedule

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	202,000	214,700	480,000	352,000	213,000	157,000
Bike Path	2,995,000	5,585,000	4,935,000	6,671,000	2,978,000	3,022,000
Bridge	280,000	290,000	300,000	315,000	331,000	348,000
Building	48,192,108	28,924,671	73,724,067	23,407,383	9,994,252	17,959,766
Fiber Network	255,000	600,000	250,000	250,000	439,000	325,000
Land	5,759,000	2,266,000	2,066,000	1,620,500	1,675,000	1,729,000
Land Improvements	13,878,000	21,580,000	10,983,000	10,937,000	10,277,000	13,376,500
Library Collection	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
Loans	39,844,000	32,457,000	21,457,000	25,498,850	23,279,042	24,549,494
Machinery and Equipment	45,109,018	41,982,048	44,225,723	54,473,737	55,484,958	46,649,322
Non-Capitalized Expense	1,452,542	1,480,084	1,507,626	1,525,000	300,000	300,000
Other	9,421,145	9,147,530	7,418,660	6,743,200	6,889,250	7,050,100
Sanitary Sewer	17,032,000	13,332,000	16,258,000	17,775,000	16,810,000	18,175,000
Software and Licenses	871,000	275,000	650,000	150,000	150,000	150,000
Stormwater Network	22,115,000	12,860,000	10,190,000	7,220,000	16,830,000	10,665,000
Street	49,755,150	40,859,150	41,687,308	43,429,173	44,573,673	42,568,957
Streetlighting	740,000	750,000	750,000	778,250	677,998	711,898
Water Network	13,120,000	14,686,000	21,900,000	26,197,500	29,106,375	25,886,694
Total	**$ 272,207,463**	**$ 228,534,983**	**$ 260,090,484**	**$ 228,717,093**	**$ 221,450,748**	**$ 215,138,041**

2027 CIP by Funding Source

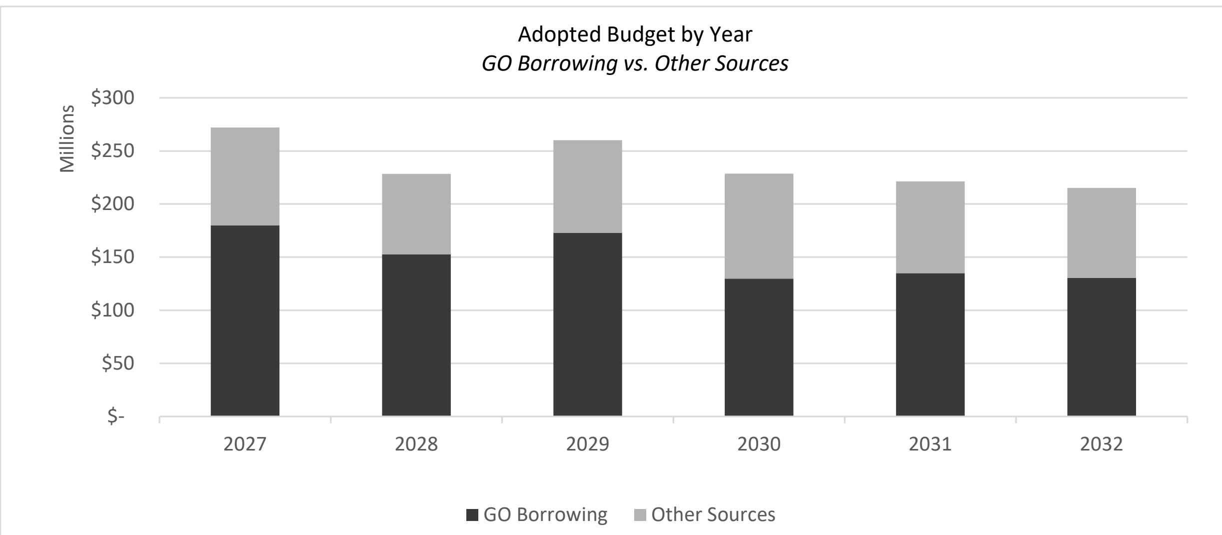
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	77,479,140	98,227,739	123,672,864	83,910,887	82,006,816	84,291,996
Non-GF GO Borrowing	102,310,507	54,446,863	49,019,512	45,782,258	53,009,043	46,150,753
County Sources	45,000	45,000	2,395,000	45,000	45,000	45,000
Developer Capital Funding	8,410,000	410,000	410,000	425,000	425,000	425,000
Federal Sources	7,139,389	14,518,931	13,202,658	10,743,398	10,991,361	11,246,760
Impact Fees	8,290,000	5,883,000	3,395,000	3,645,000	3,610,000	3,665,000
Loan Repayment	560,000	560,000	560,000	560,000	560,000	560,000
Miscellaneous Revenue	30,000	5,000	30,000	5,000	30,000	5,000
Municipal Capital Participate	355,000	-	-	-	-	214,000
Other Govt Pmt For Services	4,280,000	80,000	80,000	80,000	80,000	80,000
Private Contribution/Donation	584,000	106,000	84,000	59,000	84,000	59,000
Reserves Applied	27,800,000	19,878,650	35,798,550	51,076,700	37,893,328	30,277,272
Revenue Bonds	6,803,000	8,638,000	6,945,000	7,760,000	8,215,850	7,978,000
Room Tax	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
Special Assessment	3,867,000	3,778,000	5,052,000	5,343,750	5,200,750	5,153,750
State Sources	2,052,000	702,000	702,000	702,000	702,000	702,000
TIF Increment	7,997,927	8,046,000	50,000	50,000	50,000	1,050,000
Transfer From Other Restricted	130,000	130,000	130,000	130,000	165,000	170,000
Transfer In From General Fund	3,000,000	2,106,800	2,083,900	2,189,100	2,297,600	2,409,510
Water Expense Depreciation	10,000,000	10,000,000	14,960,000	15,000,000	15,000,000	20,040,000
Total	**$ 272,207,463**	**$ 228,534,983**	**$ 260,090,484**	**$ 228,717,093**	**$ 221,450,748**	**$ 215,138,041**

City of Madison: 2027 Adopted Capital Budget
Borrowing Summary

Borrowing Schedule & Estimated Debt Service

	2027	2028	2029	2030	2031	2032
Borrowing Schedule						
General Fund GO Borrowing	77,479,140	98,227,739	123,672,864	83,910,887	82,006,816	84,291,996
Non-General Fund GO Borrowing	102,310,507	54,446,863	49,019,512	45,782,258	53,009,043	46,150,753
Total	**$ 179,789,647**	**$ 152,674,602**	**$ 172,692,376**	**$ 129,693,145**	**$ 135,015,859**	**$ 130,442,749**

	2027	2028	2029	2030	2031	2032
Annual Debt Service						
General Fund GO Borrowing	10,072,288	12,769,606	16,077,472	10,908,415	10,660,886	10,957,959
Non-General Fund GO Borrowing	13,300,366	7,078,092	6,372,537	5,951,694	6,891,176	5,999,598



City of Madison: 2027 Adopted Capital Budget
Funding Schedule Details

General Obligation (GO) Borrowing by Agency

GO Borrowing by Agency

	2027	2028	2029	2030	2031	2032
Administration & General Government						
Finance	-	-	-	-	-	-
Information Technology	5,341,585	5,967,000	5,877,000	5,547,750	5,460,750	4,927,750
Mayor's Office	1,350,000	1,350,000	850,000	850,000	850,000	892,500
Planning & Development						
CDA Redevelopment	15,000,000	-	-	-	-	-
Community Development Division	12,544,073	17,837,000	2,337,000	2,453,850	13,276,544	18,796,000
Economic Development Division	35,307,000	19,570,000	13,070,000	10,140,000	10,460,000	7,787,500
Planning Division	206,900	212,600	218,450	224,700	231,350	237,700
Public Facilities						
Henry Vilas Zoo	75,000	75,000	75,000	75,000	75,000	75,000
Library	1,372,500	385,000	210,000	220,500	231,525	243,100
Monona Terrace	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
Public Safety & Health						
Fire Department	868,805	901,406	938,218	985,129	1,034,386	1,086,105
Police Department	3,487,377	2,281,983	45,492,950	1,594,300	322,000	332,000
Public Works						
Engineering - Bicycle and Pedestrian	6,790,000	8,439,000	11,285,000	14,221,000	7,978,000	8,347,000
Engineering - Facilities Management	6,926,000	18,505,000	16,655,000	6,955,000	6,310,000	6,465,000
Engineering - Major Streets	42,274,000	32,936,000	31,306,000	32,928,000	44,602,000	36,293,000
Engineering - Other Projects	90,000	83,600	145,000	111,600	50,000	85,280
Fleet Service	18,792,660	16,744,380	17,548,347	17,805,909	18,917,204	19,858,064
Parks Division	10,035,000	8,220,000	7,130,000	7,340,000	6,935,000	7,175,000
Sewer Utility	-	-	-	-	-	-
Stormwater Utility	6,410,000	2,665,000	3,865,000	1,060,000	340,000	980,000
Streets Division	1,696,000	1,763,000	5,478,000	5,280,000	2,083,000	2,195,000
Water Utility	-	1,500,000	4,600,000	6,200,000	9,000,000	6,680,000
Transportation						
Metro Transit	5,422,847	2,477,733	2,556,165	2,636,349	2,726,839	2,820,189
Parking Division	-	-	-	-	-	-
Traffic Engineering	4,131,900	3,615,150	2,708,246	2,837,658	2,757,261	2,941,561
Transportation	880,000	6,174,000	17,000	8,201,400	-	-
Total	**$179,789,647**	**$152,674,602**	**$172,692,376**	**$129,693,145**	**$135,015,859**	**$130,442,749**

City of Madison: 2027 Executive Capital Budget
Funding Schedule Details

Other Sources (Non-Borrowing) by Agency

Other Funds by Agency

	2027	2028	2029	2030	2031	2032
Administration & General Government						
Finance	559,585	586,000	625,800	665,600	705,400	745,200
Information Technology	1,253,915	275,000	150,000	150,000	150,000	150,000
Mayor's Office	250,000	-	-	-	-	-
Planning & Development						
CDA Redevelopment	8,000,000	-	-	-	-	-
Community Development Division	3,662,927	1,870,000	14,370,000	18,145,000	4,952,498	3,553,494
Economic Development Division	4,090,000	640,000	140,000	144,500	149,000	153,000
Planning Division	34,000	34,000	34,000	34,000	34,000	34,000
Public Facilities						
Henry Vilas Zoo	-	-	-	-	-	-
Library	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
Monona Terrace	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
Public Safety & Health						
Fire Department	-	-	-	-	-	-
Police Department	-	-	2,700,000	-	-	-
Public Works						
Engineering - Bicycle and Pedestrian	1,930,000	3,021,000	1,525,000	1,525,000	1,525,000	1,525,000
Engineering - Facilities Management	200,000	290,000	40,000	40,000	40,000	355,000
Engineering - Major Streets	19,487,000	11,726,000	18,711,000	17,433,000	18,911,000	19,506,000
Engineering - Other Projects	2,385,000	2,564,400	2,750,250	2,852,400	2,899,000	3,106,920
Fleet Service	-	-	-	-	-	-
Parks Division	7,865,000	12,295,000	2,810,000	2,510,000	2,260,000	5,070,000
Sewer Utility	7,997,000	6,567,000	4,342,000	4,971,000	4,195,000	4,480,000
Stormwater Utility	1,940,000	1,740,000	1,840,000	1,810,000	2,550,000	1,920,000
Streets Division	157,000	157,000	157,000	157,000	157,000	157,000
Water Utility	18,837,000	17,943,000	24,846,000	35,378,800	35,332,240	31,716,853
Transportation						
Metro Transit	4,651,389	7,790,931	8,024,658	8,265,398	8,513,361	8,768,760
Parking Division	1,747,000	1,232,250	594,300	1,430,000	605,440	396,005
Traffic Engineering	910,000	4,910,000	910,000	928,750	928,750	928,750
Transportation	4,200,000	-	-	-	-	-
Total	**$ 92,417,816**	**$ 75,860,381**	**$ 87,398,108**	**$ 99,023,948**	**$ 86,434,889**	**$ 84,695,292**

City of Madison: 2027 Executive Capital Budget
Funding Schedule Details

All Funds by Agency

All Funds by Agency

	2027	2028	2029	2030	2031	2032
Administration & General Government						
Finance	559,585	586,000	625,800	665,600	705,400	745,200
Information Technology	6,595,500	6,242,000	6,027,000	5,697,750	5,610,750	5,077,750
Mayor's Office	1,600,000	1,350,000	850,000	850,000	850,000	892,500
Planning & Development						
CDA Redevelopment	23,000,000	-	-	-	-	-
Community Development Division	16,207,000	19,707,000	16,707,000	20,598,850	18,229,042	22,349,494
Economic Development Division	39,397,000	20,210,000	13,210,000	10,284,500	10,609,000	7,940,500
Planning Division	240,900	246,600	252,450	258,700	265,350	271,700
Public Facilities						
Henry Vilas Zoo	75,000	75,000	75,000	75,000	75,000	75,000
Library	2,559,000	1,630,800	1,518,100	1,594,000	1,673,725	1,757,410
Monona Terrace	1,862,500	1,944,750	1,850,000	3,235,000	2,460,000	2,840,000
Public Safety & Health						
Fire Department	868,805	901,406	938,218	985,129	1,034,386	1,086,105
Police Department	3,487,377	2,281,983	48,192,950	1,594,300	322,000	332,000
Public Works						
Engineering - Bicycle and Pedestrian	8,720,000	11,460,000	12,810,000	15,746,000	9,503,000	9,872,000
Engineering - Facilities Management	7,126,000	18,795,000	16,695,000	6,995,000	6,350,000	6,820,000
Engineering - Major Streets	61,761,000	44,662,000	50,017,000	50,361,000	63,513,000	55,799,000
Engineering - Other Projects	2,475,000	2,648,000	2,895,250	2,964,000	2,949,000	3,192,200
Fleet Service	18,792,660	16,744,380	17,548,347	17,805,909	18,917,204	19,858,064
Parks Division	17,900,000	20,515,000	9,940,000	9,850,000	9,195,000	12,245,000
Sewer Utility	7,997,000	6,567,000	4,342,000	4,971,000	4,195,000	4,480,000
Stormwater Utility	8,350,000	4,405,000	5,705,000	2,870,000	2,890,000	2,900,000
Streets Division	1,853,000	1,920,000	5,635,000	5,437,000	2,240,000	2,352,000
Water Utility	18,837,000	19,443,000	29,446,000	41,578,800	44,332,240	38,396,853
Transportation						
Metro Transit	10,074,236	10,268,664	10,580,823	10,901,747	11,240,200	11,588,949
Parking Division	1,747,000	1,232,250	594,300	1,430,000	605,440	396,005
Traffic Engineering	5,041,900	8,525,150	3,618,246	3,766,408	3,686,011	3,870,311
Transportation	5,080,000	6,174,000	17,000	8,201,400	-	-
Total	**$272,207,463**	**$228,534,983**	**$260,090,484**	**$228,717,093**	**$221,450,748**	**$215,138,041**

Agency Capital Budgets

- Administration & General Government
- Planning & Development
- Public Facilities
- Public Safety & Health
- Public Works
- Transportation

Administration & General Government

- Finance Department
- Information Technology
- Mayor's Office

Finance

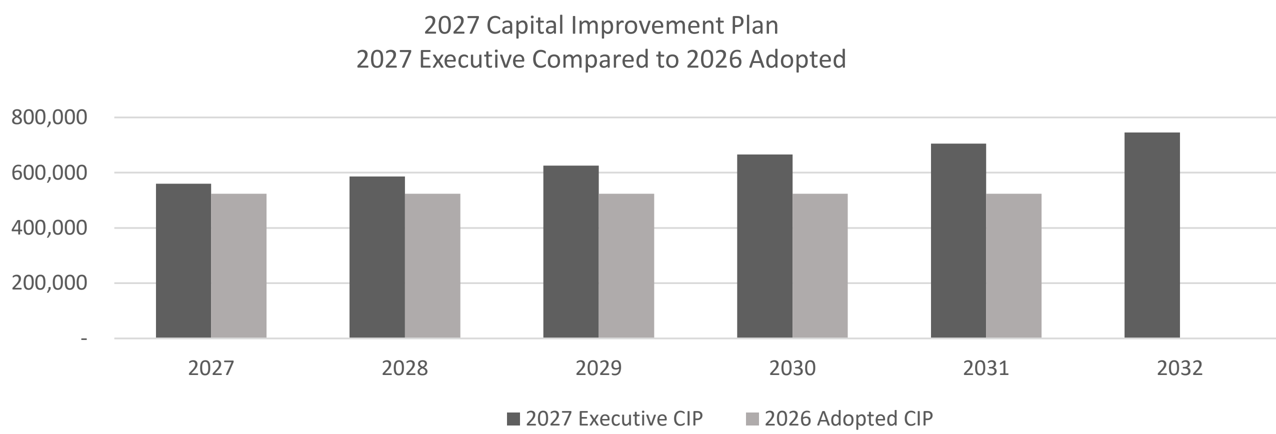
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Capital Budget Administration	559,585	586,000	625,800	665,600	705,400	745,200
	$ 559,585	**$ 586,000**	**$ 625,800**	**$ 665,600**	**$ 705,400**	**$ 745,200**

Changes from 2026 Adopted CIP



Description of Major Changes

Capital Budget Administration

- Program budget increased by $525,000 from 2027 to 2031. This reflects a 20% increase.
- The amounts in this capital program are determined by the results of an annual cost allocation plan. Previously, the costs identified in the most recent plan were shown as a flat amount across the entire CIP. The 2027 executive budget updates the CIP to better represent growing costs in the out years of the CIP.

Finance

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Other	559,585	586,000	625,800	665,600	705,400	745,200
	$ 559,585	**$ 586,000**	**$ 625,800**	**$ 665,600**	**$ 705,400**	**$ 745,200**

2027 CIP by Funding Source

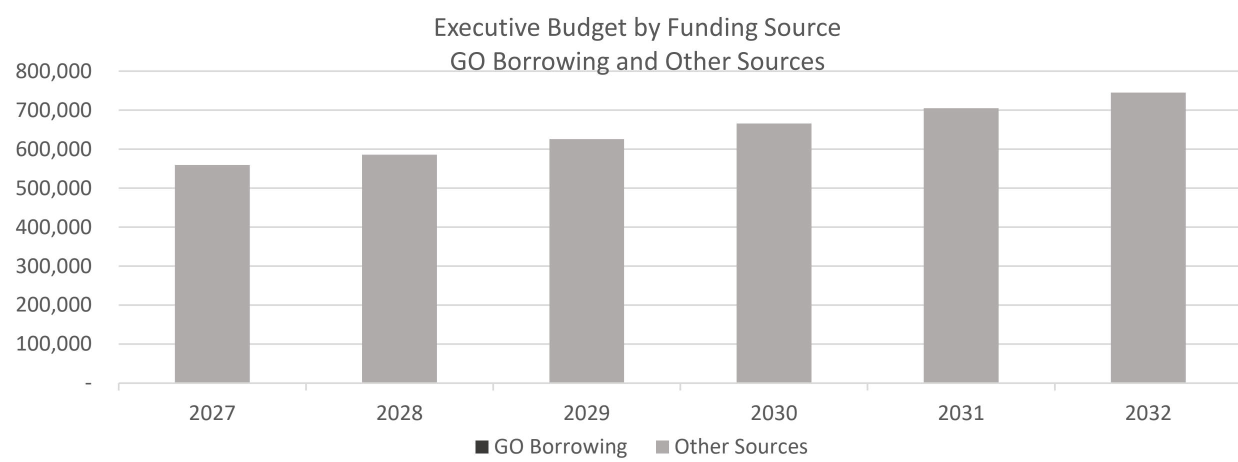
	2027	2028	2029	2030	2031	2032
Transfer In From General Fund	559,585	586,000	625,800	665,600	705,400	745,200
	$ 559,585	**$ 586,000**	**$ 625,800**	**$ 665,600**	**$ 705,400**	**$ 745,200**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Finance

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
12509	CAPITAL BUDGET ADMINISTRATION	949,559	-
		$ 949,559	**$ -**

Project & Program Details

Project	**Capital Budget Administration**	Project #	**12509**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for costs associated with administering and overseeing the City's capital budget and Capital Improvement Plan. These costs are primarily staffing costs from the Finance Department for time spent building the capital budget and administering the budget. The 2027 amount is based on results from an annual Cost Allocation Plan that was completed by an external consultant in the summer of 2026. The goal of the program is to provide accurate and timely analysis regarding capital budget items.

	2027	2028	2029	2030	2031	2032
Transfer In From General Fund	559,585	586,000	625,800	665,600	705,400	745,200
Total	**$ 559,585**	**$ 586,000**	**$ 625,800**	**$ 665,600**	**$ 705,400**	**$ 745,200**

Finance

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Capital Budget Administration	546,300	-	559,585	559,585
	$ 546,300	**$ -**	**$ 559,585**	**$ 559,585**

Information Technology

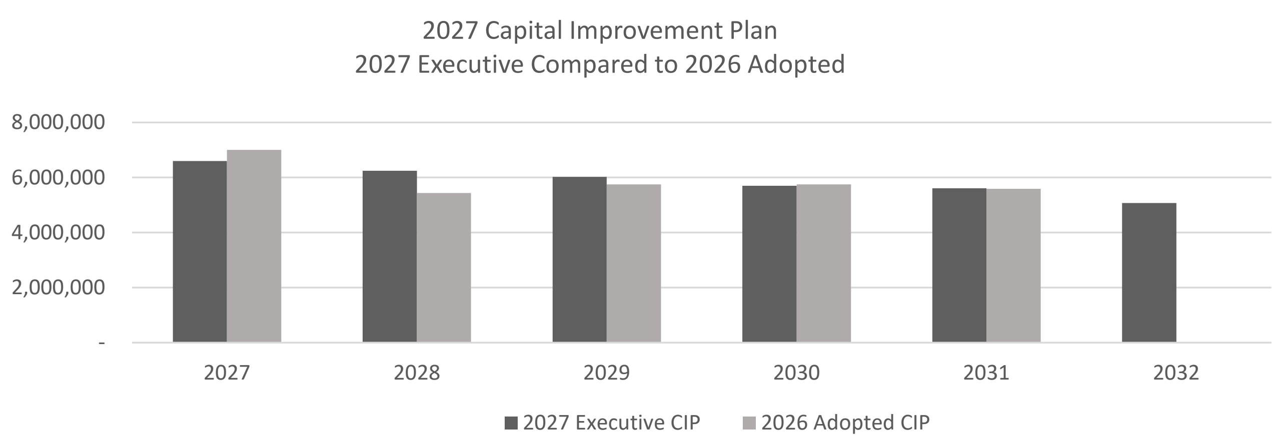
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Camera Lifecycle Management	50,000	305,000	305,000	307,750	307,750	307,750
Clerk's Election Equipment Lifecycle Management	931,500	245,000	255,000	265,000	160,000	170,000
Digital Inclusion	335,000	215,000	280,000	70,000	145,000	60,000
Digital Media Program	313,000	559,000	417,000	460,000	405,000	405,000
Digital Workplace	1,050,000	1,310,000	1,665,000	1,800,000	1,725,000	1,455,000
Enterprise Business Solutions	432,000	280,000	230,000	230,000	230,000	230,000
Fiber Network	682,000	1,165,000	500,000	500,000	878,000	650,000
Network Operations & Infrastructure Lifecycle Management	1,460,000	1,833,000	2,115,000	1,800,000	1,495,000	1,495,000
Security, Risk, and Compliance	1,342,000	330,000	260,000	265,000	265,000	305,000
	$ 6,595,500	**$ 6,242,000**	**$ 6,027,000**	**$ 5,697,750**	**$ 5,610,750**	**$ 5,077,750**

Changes from 2026 Adopted CIP



Description of Major Changes

Camera Lifecycle Management

- Program budget decreased by $200,000 in General Fund-supported GO Borrowing in 2027. This reflects a 13.6% decrease. Staff capacity is such that sufficient carryforward budget authority from 2025 and 2026 remains in the program to replace and maintain cameras in 2027.

Description of Major Changes (continued)

Clerk’s Election Equipment Lifecycle Management

- Program budget increased by $451,500 in General Fund-supported GO Borrowing in 2027 - 2031. This reflects a 32.1% increase.
- An increase of $621,500 in 2027 is needed to replace all ExpressVote ballot marking devices in 2027 due to a software upgrade that is not compatible with current devices. The funding will also be used to purchase 50 DS300 tabulators: 40 will replace the oldest machines in use right now, and an additional 10 are needed to support Election Day operations.
- Funding in 2028 - 2032 allows for IT and the Clerk's Office to implement a planned lifecycle management program for election equipment.

Digital Inclusion

- Program budget shifts $50,000 from General Fund GO Borrowing to a Transfer in from General Fund in 2027 - 2031. The shift accounts for initial remediation software subscription costs related to Web Content Accessibility Guidelines (WCAG).

Digital Media Program

- Program budget decreased by $6,000 in 2027 - 2031. An increase in the Transfer in from General Fund ($10,000) is offset by a decrease in General Fund-supported GO Borrowing ($16,000).
- MediaSite cloud migration moved from 2027 to 2028.

Digital Workplace

- Program budget increased by $329,600 in General Fund-supported GO Borrowing ($264,600) and Transfer in from General Fund ($65,000) in 2027 - 2031. This reflects a 4.6% increase. The increase relates to workstation hardware cost inflation and to the replacement of virtual desktop infrastructure scheduled for 2031.

Enterprise Business Solutions

- Program budget increased $392,000 in 2027 - 2031. This reflects a 38.8% increase. An increase in the Transfer in from General Fund ($732,900) is partially offset by a decrease in General Fund-supported GO Borrowing ($340,900).
- The increase in 2027 relates to the migration of the public works asset management system to the cloud. Increases in the subsequent years of the proposed CIP relate to professional service and software costs related to software system integration.

Fiber Network

- Program budget decreased by $1.2 million in General Fund-supported GO Borrowing in 2027 - 2031. This reflects a 24.1% decrease. Decreases relate to updated project costs for Monona Drive fiber expansion and updated consultant and maintenance costs.

Network Operation & Infrastructure Lifecycle Management

- Program budget increased by $781,000 in General Fund-supported GO Borrowing in 2027 - 2031. This reflects a 9.9% increase. The increase is due to updated quotes for data center power supply hardware replacements and server replacements.

Security, Risk, and Compliance

- Program budget increased by $72,000 in 2027 - 2028. This reflects a 3.0% increase. An increase in Transfer in from General Fund ($756,000) for Software-as-a-Service (SaaS) subscriptions is partially offset by a decrease in General Fund-supported GO Borrowing ($684,000). The slight increase relates to increased contract estimates for firewall lifecycle management.

Information Technology

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Fiber Network	255,000	600,000	250,000	250,000	439,000	325,000
Machinery and Equipment	3,179,500	3,222,000	3,755,000	3,562,750	3,163,750	2,897,750
Other	2,290,000	2,145,000	1,872,000	1,735,000	1,858,000	1,705,000
Software and Licenses	871,000	275,000	150,000	150,000	150,000	150,000
	$ 6,595,500	**$ 6,242,000**	**$ 6,027,000**	**$ 5,697,750**	**$ 5,610,750**	**$ 5,077,750**

2027 CIP by Funding Source

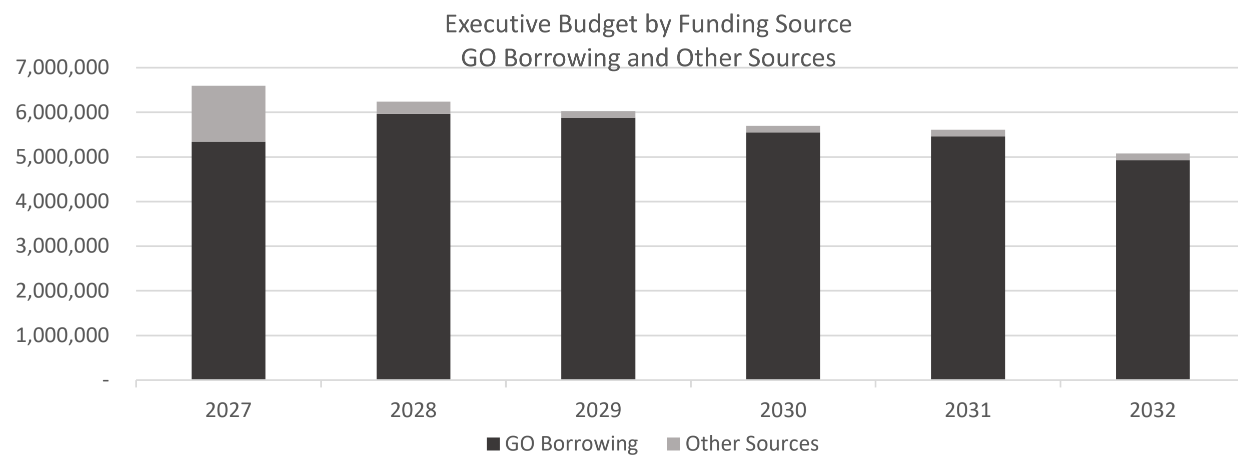
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	5,341,585	5,967,000	5,877,000	5,547,750	5,460,750	4,927,750
Transfer In From General Fund	1,253,915	275,000	150,000	150,000	150,000	150,000
	$ 6,595,500	**$ 6,242,000**	**$ 6,027,000**	**$ 5,697,750**	**$ 5,610,750**	**$ 5,077,750**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	5,341,585	5,967,000	5,877,000	5,547,750	5,460,750	4,927,750
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 5,341,585	**$ 5,967,000**	**$ 5,877,000**	**$ 5,547,750**	**$ 5,460,750**	**$ 4,927,750**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	694,406	775,710	764,010	721,208	709,898	640,608
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 694,406	**$ 775,710**	**$ 764,010**	**$ 721,208**	**$ 709,898**	**$ 640,608**



Information Technology

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10042	ENTERPRISE FINANCIAL SYSTEM	483,192	158,783
10043	PROPERTY ASSESSMENT SYSTEM	245,808	-
12412	NETWORK & OPERATIONS INFRASTRUCTURE	1,178,117	955,501
12413	DATABASE INFRASTRUCTURE	-	50,000
12417	DIGITAL INCLUSION	492,954	410,275
12418	ENTERPRISE BUSINESS SOLUTIONS	2,056,822	411,781
13086	MICROSOFT 365	51,349	-
13534	CAMERA MANAGEMENT SYSTEM	263,813	-
13535	DIGITAL MEDIA PROGRAM	288,216	-
13537	DIGITAL WORKPLACE	606,778	420,000
13806	ELECTION EQUIPMENT TOWN OF MADISON	315	-
13940	311/CRM SYSTEM	76,070	-
14356	CAMERA LIFECYCLE MANAGEMENT	452,547	264,000
15768	CLERKS ELECTN EQUIP LM 2026	318,500	-
17049	TAX SYSTEM REPLACEMENT	11,557	-
17401	SECURITY, RISK AND COMPLIANCE	898,153	509,376
17404	FIBER NETWORK	1,643,022	1,038,000
17523	LEARNING MANAGEMENT SYSTEM	71,214	75,000
		$ 9,138,428	**$ 4,292,716**

Project & Program Details

Project	**Camera Lifecycle Management**	Project #	**14356**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description

This program supports the replacement and maintenance of the City's digital security and traffic cameras. The funding allocation will be distributed between Information Technology to support the City's digital security cameras and Traffic Engineering to support the City's traffic cameras. The goal of this program is to maintain a strong and secure digital camera network.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	50,000	305,000	305,000	307,750	307,750	307,750
Total	**$ 50,000**	**$ 305,000**	**$ 305,000**	**$ 307,750**	**$ 307,750**	**$ 307,750**

Project	**Clerk's Election Equipment Lifecycle Management**	Project #	**15768**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program provides funding for functional, up-to-date election equipment to help residents cast votes and have a voice in government. The goal is to create a lifecycle management plan for these devices to ensure the equipment stays in compliance with new standards and regulations, and stays functional.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	931,500	245,000	255,000	265,000	160,000	170,000
Total	**$ 931,500**	**$ 245,000**	**$ 255,000**	**$ 265,000**	**$ 160,000**	**$ 170,000**

Project	**Digital Inclusion**	Project #	**12417**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program develops and supports new technology and online systems that improve accessibility and interaction with City Services. Digital services include the City of Madison website, Digital Accessibility, Licensing & Permitting, Online Payments, Madison City Channel, and Virtual Boards, Commissions and Committees which support more opportunities for digital inclusion and resident engagement. The goal is to connect residents, policymakers, and staff with internal and external resources that support improved user experience and engagement in City government through technology.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	285,000	215,000	280,000	70,000	145,000	60,000
Transfer In From General Fund	50,000	-	-	-	-	-
Total	**$ 335,000**	**$ 215,000**	**$ 280,000**	**$ 70,000**	**$ 145,000**	**$ 60,000**

Project & Program Details

Project	**Digital Media Program**	Project #	**13535**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds the replacement and maintenance of the City's audiovisual products and systems including digital signage, projectors, videoconferencing products, and AV recording devices for training, collaborative conferencing, information displays, remote control monitoring, and hardware for Boards, Commission, and Committee meetings. The goal of this program is to maintain a strong and secure digital media network that supports continuous City operations.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	313,000	434,000	417,000	460,000	405,000	405,000
Transfer In From General Fund	-	125,000	-	-	-	-
Total	**$ 313,000**	**$ 559,000**	**$ 417,000**	**$ 460,000**	**$ 405,000**	**$ 405,000**

Project	**Digital Workplace**	Project #	**13537**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds the procurement and deployment of the City's fleet of laptops, tablets, tough books, credit card readers, workstations, printers, and related equipment. The goal of this program is to provide City employees with the tools they need to do their jobs, improve efficiency, support City operations, and maintain compliance with the best security practices.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	985,000	1,310,000	1,665,000	1,800,000	1,725,000	1,455,000
Transfer In From General Fund	65,000	-	-	-	-	-
Total	**$ 1,050,000**	**$ 1,310,000**	**$ 1,665,000**	**$ 1,800,000**	**$ 1,725,000**	**$ 1,455,000**

Project & Program Details

Project	**Enterprise Business Solutions**	Project #	**12418**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program supports enterprise business applications, system implementation, development, enhancements, and database systems. This program also provides for the lifecycle management of the City's database infrastructure hardware, software, licensing, upgrades, and tools. The goal of this program is to deliver and support innovative, integrated, cost-effective enterprise solutions to our customers to support the City's growing technology needs.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	49,085	130,000	80,000	80,000	80,000	80,000
Transfer In From General Fund	382,915	150,000	150,000	150,000	150,000	150,000
Total	**$ 432,000**	**$ 280,000**	**$ 230,000**	**$ 230,000**	**$ 230,000**	**$ 230,000**

Project	**Fiber Network**	Project #	**17404**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program supports the City's high-speed fiber optic network. The Fiber Network program supports the City's strategic priority of growing and strengthening our technology infrastructure and operations. Building and maintaining a strong, well-connected fiber network furthers the work of all City agencies' goals and initiatives. The goal of this program is to improve service delivery through interconnectivity and redundancy to City facilities by maintaining and expanding the fiber optic infrastructure.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	682,000	1,165,000	500,000	500,000	878,000	650,000
Total	**$ 682,000**	**$ 1,165,000**	**$ 500,000**	**$ 500,000**	**$ 878,000**	**$ 650,000**

Project & Program Details

Project	**Network Operations & Infrastructure Lifecycle Management**	Project #	**12412**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program maintains the City's data network, data storage, systems hosting, backups and internet access, while minimizing downtime to City operations. Funding also supports the continuation of the building of the Network Operations & Network Lifecycle program to create a robust network infrastructure to support the increased network bandwidth traffic. The goal of this program is to maintain a strong and secure technology infrastructure backbone.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,460,000	1,833,000	2,115,000	1,800,000	1,495,000	1,495,000
Total	**$ 1,460,000**	**$ 1,833,000**	**$ 2,115,000**	**$ 1,800,000**	**$ 1,495,000**	**$ 1,495,000**

Project	**Security, Risk, and Compliance**	Project #	**17401**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program protects the information contained, processed or transmitted by information technology systems. This program is also responsible for developing and measuring compliance with security policies and procedures, minimizing risk through implementation of effective technical, administrative and physical security controls. The goal of this program is to reduce the City's overall risk of security incidents to a moderate level or below.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	586,000	330,000	260,000	265,000	265,000	305,000
Transfer In From General Fund	756,000	-	-	-	-	-
Total	**$ 1,342,000**	**$ 330,000**	**$ 260,000**	**$ 265,000**	**$ 265,000**	**$ 305,000**

Information Technology

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Camera Lifecycle Management	50,000	50,000	-	50,000
Clerk's Election Equipment Lifecycle Management	310,000	931,500	-	931,500
Digital Inclusion	335,000	285,000	50,000	335,000
Digital Media Program	313,000	313,000	-	313,000
Digital Workplace	1,300,000	985,000	65,000	1,050,000
Enterprise Business Solutions	432,000	49,085	382,915	432,000
Fiber Network	1,182,000	682,000	-	682,000
Network Operations & Infrastructure Lifecycle Management	1,460,000	1,460,000	-	1,460,000
Security, Risk, and Compliance	1,422,000	586,000	756,000	1,342,000
	$ 6,804,000	**$ 5,341,585**	**$ 1,253,915**	**$ 6,595,500**

Mayor's Office

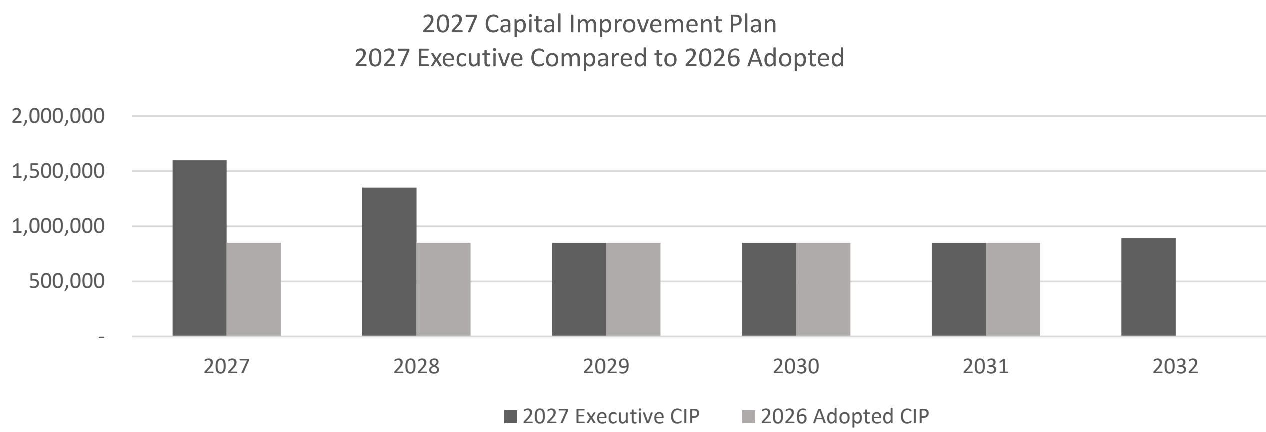
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Sustainability Improvements	1,600,000	1,350,000	850,000	850,000	850,000	892,500
	$ 1,600,000	**$ 1,350,000**	**$ 850,000**	**$ 850,000**	**$ 850,000**	**$ 892,500**

Changes from 2026 Adopted CIP



Description of Major Changes

Sustainability Improvements

- Program budget increased by $1.3 million in Tax Increment Financing (TIF) in 2027 and 2028. This represents a 29.4% increase in 2027 - 2031. The funding will be used to support the Energy Efficiency Navigator program to improve building energy efficiency in existing and new developments within certain Tax Increment Districts (TID).
- $250,000 of TIF increment in TID 46 is budgeted for 2027. TIDs 54 and 57 will each support $500,000 in TID-supported GO Borrowing in 2027 - 2028.

Mayor's Office

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Other	1,600,000	1,350,000	850,000	850,000	850,000	892,500
	$ 1,600,000	**$ 1,350,000**	**$ 850,000**	**$ 850,000**	**$ 850,000**	**$ 892,500**

2027 CIP by Funding Source

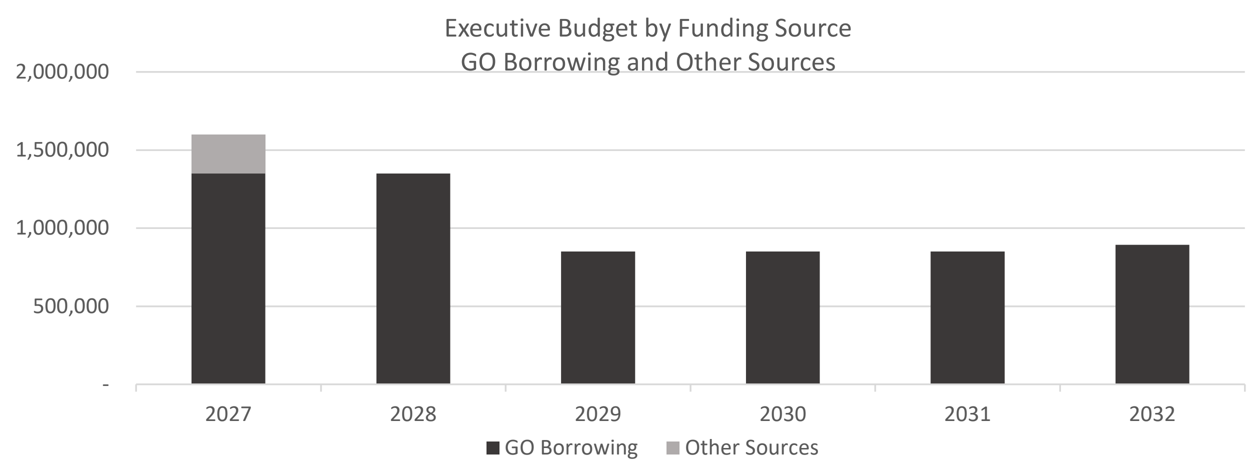
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	850,000	850,000	850,000	850,000	850,000	892,500
Non-GF GO Borrowing	500,000	500,000	-	-	-	-
TIF Increment	250,000	-	-	-	-	-
	$ 1,600,000	**$ 1,350,000**	**$ 850,000**	**$ 850,000**	**$ 850,000**	**$ 892,500**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	850,000	850,000	850,000	850,000	850,000	892,500
Non-General Fund GO Borrowing	500,000	500,000	-	-	-	-
	$ 1,350,000	**$ 1,350,000**	**$ 850,000**	**$ 850,000**	**$ 850,000**	**$ 892,500**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	110,500	110,500	110,500	110,500	110,500	116,025
Non-General Fund GO Borrowing	65,000	65,000	-	-	-	-
	$ 175,500	**$ 175,500**	**$ 110,500**	**$ 110,500**	**$ 110,500**	**$ 116,025**



Mayor's Office

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10563	SUSTAINABILITY IMPROVEMENTS	724,594	476,192
14836	AIR QUALITY MONITORING GRANT (ARPA)	13,461	-
15552	RENEW WI CLEAN SCHOOL BUS PROGRAM	-	-
15558	GRT CLIMATE RESILIENCE STARTS HOME	2,607,600	-
		$ 3,345,655	**$ 476,192**

Mayor's Office

Project & Program Details

Project	**Sustainability Improvements**	Project #	**10563**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for the implementation of the City of Madison's sustainability and climate resilience projects. This program's goals include: (1) reaching the City's goal of 100% renewable energy and net zero carbon emissions for City operations by 2030 and community-wide by 2050; (2) improving the City's resilience to the direct and indirect impacts of climate change; and (3) reducing the City's overall environmental impact, all while centering equity and environmental justice. Projects funded in this program are included in the City's Sustainability Plan, recommendations of the 100% Renewable Madison Report, and the Climate Forward agenda. Projects planned for 2027 include supporting renewable energy through the MadiSUN program, advancing the City's progress toward net zero carbon emissions, improving building energy efficiency through the Building Energy Savings Program and Efficiency Navigator Program, and leading initiatives focused on air quality and heat resilience. Part of the Efficiency Navigator Program will be funded by TIF increment or TIF Borrowing in 2027 and 2028 due to projects planned in TIDs 46, 54, and 57.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	850,000	850,000	850,000	850,000	850,000	892,500
Non-GF GO Borrowing	500,000	500,000	-	-	-	-
TIF Increment	250,000	-	-	-	-	-
Total	**$ 1,600,000**	**$ 1,350,000**	**$ 850,000**	**$ 850,000**	**$ 850,000**	**$ 892,500**

Mayor's Office

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Sustainability Improvements	850,000	1,350,000	250,000	1,600,000
	$ 850,000	**$ 1,350,000**	**$ 250,000**	**$ 1,600,000**

Planning & Development

- CDA Redevelopment
- Community Development Division (CDD)
- Economic Development Division (EDD)
- Planning Division

CDA Redevelopment

Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Affordable Housing Redevelopment, Development, & Preservation	8,000,000	-	-	-	-	-
Triangle Redevelopment	15,000,000	-	-	-	-	-
	$ 23,000,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Changes from 2026 Adopted CIP

Description of Major Changes

Affordable Housing Redevelopment, Development, & Preservation

- Program budget increased by $6.0 million in Developer Capital Funding in 2027 to support the development of for-sale town homes at scattered sites throughout the city.
- Beginning with the 2023 CIP, the CDA budget included $2.0 million per year in Developer Capital Funding. This was included in each CIP from 2023 through 2026. This funding reflected the amount set aside each year in the Community Development Division's (CDD) Affordable Housing - Development Projects program budget (program #17110) for CDA projects focused on redevelopment and preservation of affordable housing. This practice essentially double counted the budget in CDA and CDD. Beginning with the 2027 budget, this amount will only be reflected in CDD's capital budget and will not be included in CDA's program.

Triangle Redevelopment

- Program budget adds $15.0 million in TID-supported GO Borrowing in TID 48 in 2027. This TID-supported GO Borrowing will replace $15.0 million in Developer Capital Funding authorized in the 2025 Adopted Capital Budget.
- The project is in 5 phases. Phase 1 funding ($15.7 million) was allocated in the 2024 and 2025 Adopted Capital Budgets. Phases 2 and 3 are estimated to cost $25.8 million; funding was allocated in the 2025 Adopted Capital Budget. Phases 4 and 5 remain on the Horizon List as CDA continues working with the U.S. Department of Housing and Urban Development (HUD) on refining cost estimates. All phases of the project are expected to cost approximately $300.0 million with a majority coming from outside sources.
- Project number updated to #16453 from #14696 to assist with tracking the project's five phases.

CDA Redevelopment

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	23,000,000	-	-	-	-	-
	$ 23,000,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2027 CIP by Funding Source

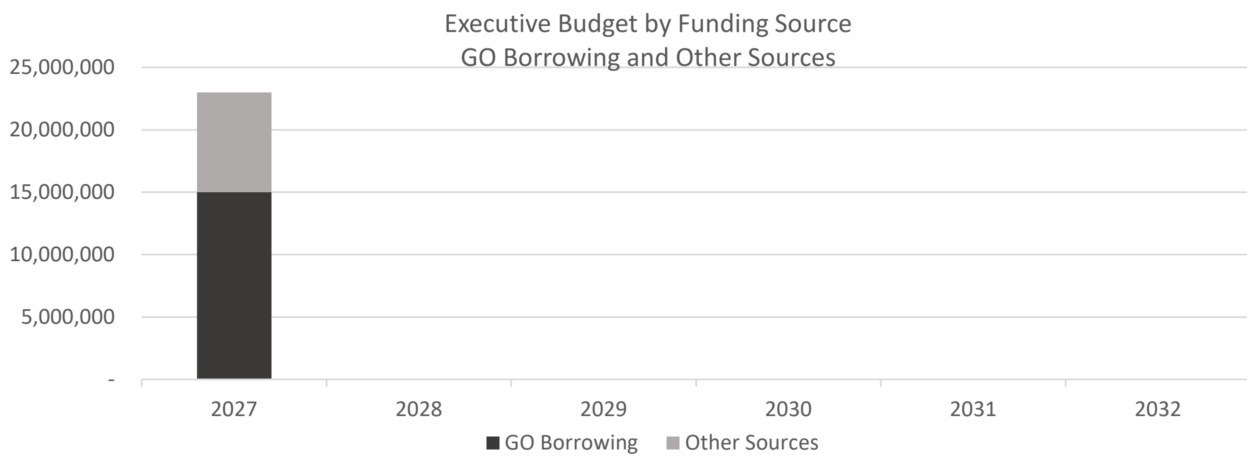
	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	15,000,000	-	-	-	-	-
Developer Capital Funding	8,000,000	-	-	-	-	-
	$ 23,000,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	15,000,000	-	-	-	-	-
	$ 15,000,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	1,950,000	-	-	-	-	-
	$ 1,950,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



CDA Redevelopment

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
10079	MOSAIC RIDGE CONSTRUCTION		1,930,420		-
11817	PUBLIC HOUSING REDEVLOPMENT		8,146,685		173,626
13624	VILLAGE ON PARK REDEVELOPMENT		1,069,185		-
14431	SOUTH MADISON REDEVELOPMENT		8,981,670		-
16453	TRIANGLE REDEVELOPMENT		36,433,258		5,233,258
17002	BRIDGE LAKE PT COMM CENTER		-		-
		$	**56,561,217**	**$**	**5,406,883**

CDA Redevelopment

Project & Program Details

Project	**Affordable Housing Redevelopment, Development, & Preservation**	Project #	**11817**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program is comprised of the funds, planning, and implementation of CDA or Madison Revitalization and Community Development Corporation (MRCDC) sponsored affordable housing development, redevelopment, and preservation. This includes public housing redevelopment, land banking pre-development & development, mixed-use developments, preservation initiatives, for-sale townhomes, and affordable housing renovation support. The CDA accomplishes these projects with the use of loans from TIF funding and various external funding sources such as Low-Income Housing Tax Credit programs and other grants/loan structures. CDD's Affordable Housing Development capital program also includes $2.0 million each year to fund loans to CDA and/or MRCDC projects related to affordable housing redevelopment and preservation. The goal of this program is to provide quality, affordable, and integrated housing for low-income individuals, people with disabilities, seniors, formerly homeless persons, and low-income families. The scope of the program includes the redevelopment of CDA Redevelopment-owned properties that are outside of their 15-year tax credit compliance, public housing units moving through disposition, formerly public housing units that have been disposed out of the HUD portfolio, current public housing sites, currently-held City/CDA sites waiting for redevelopment, and sites procured through the City's land banking program.

	2027	2028	2029	2030	2031	2032
Developer Capital Funding	8,000,000	-	-	-	-	-
Total	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Triangle Redevelopment**	Project #	**16453**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Project**

Project Description

The goal of this project is to provide quality, affordable, and integrated housing for individuals with low-incomes, people with disabilities, seniors, formerly homeless persons, and low-income families at the current Public Housing developments called the Triangle, Parkside, and Karabis. The scope of the project includes the redevelopment of 360 Public and Multifamily Housing units moving through repositioning and the potential of up to 800 units as defined by the Taking Shape, Our Triangle, Master Plan. Taking Shape B2 & B3 is the second phase of Triangle redevelopment, and intends to replace Gay Braxton, Parkside, and Karabis Apartments. The non-General Fund GO Borrowing is supported by TID 48 Regent Street and will be repaid by tax increment generated by the project.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	15,000,000	-	-	-	-	-
Total	**$ 15,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CDA Redevelopment

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Affordable Housing Redevelopment, Development, & Preservation	10,000,000	-	8,000,000	8,000,000
Triangle Redevelopment	25,000,000	15,000,000	-	15,000,000
	$ 35,000,000	**$ 15,000,000**	**$ 8,000,000**	**$ 23,000,000**

Community Development Division

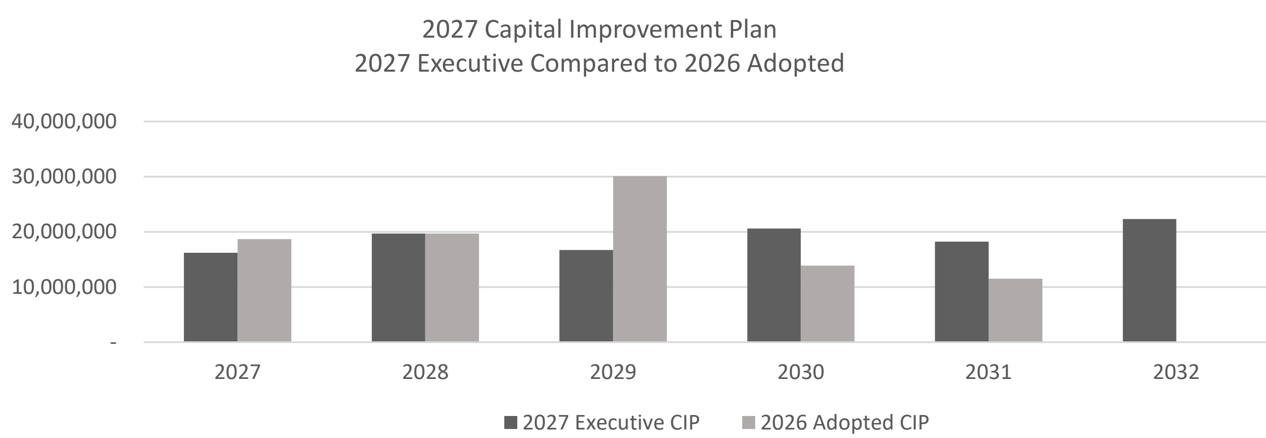
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Affordable Housing-Consumer Lending	3,207,000	3,207,000	3,207,000	3,273,850	3,344,042	3,417,744
Affordable Housing-Development Projects	12,000,000	15,500,000	12,500,000	16,275,000	13,785,000	17,781,750
Community Facilities Loan (CFL) Program	1,000,000	1,000,000	1,000,000	1,050,000	1,100,000	1,150,000
	$ 16,207,000	**$ 19,707,000**	**$ 16,707,000**	**$ 20,598,850**	**$ 18,229,042**	**$ 22,349,494**

Changes from 2026 Adopted CIP



Description of Major Changes

Affordable Housing – Consumer Lending

- Executive budget changes $685,000 in Federal Sources included in the 2026 CIP to State Sources to better reflect anticipated funding source. (Net neutral)

Affordable Housing – Development Projects

- Program budget decreased by $2.5 million in 2027 - 2031. This reflects appropriating $2.5 million of TID 51 increment in CDA Redevelopment's South Madison project (#14431) in 2026. This movement of funds was authorized in the 2026 Mid-Year Appropriation resolution (see RES-26-00447) and aligns with the amended TID 51 Project Plan (see RES-26-00392).
- Program budget in 2029 - 2031 has been adjusted to appropriate the estimated TIF increment from TID closures as Reserves Applied from the Affordable Housing Fund. The full increment from TID closures will be deposited in the Affordable Housing Fund when they are received; however, this budget allocates the appropriation of those funds over 3 years to more accurately reflect when the funds will be expended. See the Affordable Housing Fund Statement for more information.
- Program budget adds $17.8 million of funding in 2032. This reflects a 26.9% increase compared to the 5-year average of all funding sources in 2027 - 2031.

Community Facilities Loan (CFL) Program

- No major changes compared to the 2026 Adopted CIP.

Community Development Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Loans	16,207,000	19,707,000	16,707,000	20,598,850	18,229,042	22,349,494
	$ 16,207,000	**$ 19,707,000**	**$ 16,707,000**	**$ 20,598,850**	**$ 18,229,042**	**$ 22,349,494**

2027 CIP by Funding Source

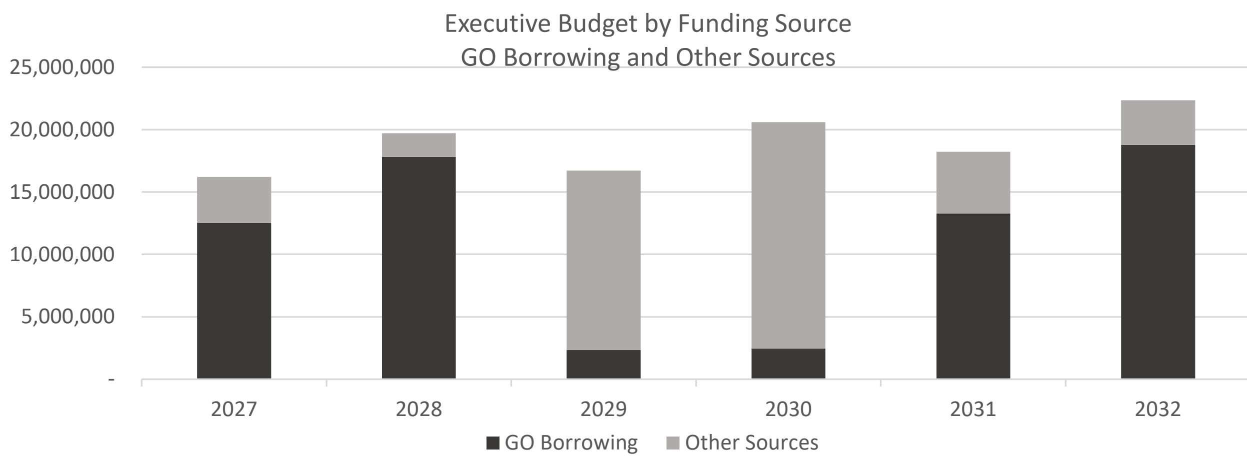
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	12,544,073	17,837,000	2,337,000	2,453,850	13,276,544	18,796,000
Federal Sources	973,000	973,000	973,000	973,000	973,000	973,000
Loan Repayment	560,000	560,000	560,000	560,000	560,000	560,000
Reserves Applied	300,000	-	12,500,000	16,275,000	3,082,498	1,683,494
State Sources	337,000	337,000	337,000	337,000	337,000	337,000
TIF Increment	1,492,927	-	-	-	-	-
	$ 16,207,000	**$ 19,707,000**	**$ 16,707,000**	**$ 20,598,850**	**$ 18,229,042**	**$ 22,349,494**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	12,544,073	17,837,000	2,337,000	2,453,850	13,276,544	18,796,000
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 12,544,073	**$ 17,837,000**	**$ 2,337,000**	**$ 2,453,850**	**$ 13,276,544**	**$ 18,796,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	1,630,729	2,318,810	303,810	319,001	1,725,951	2,443,480
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 1,630,729	**$ 2,318,810**	**$ 303,810**	**$ 319,001**	**$ 1,725,951**	**$ 2,443,480**



Community Development Division

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
10066	NEIGHBORHOOD CENTERS		189,609		-
11819	PARK EDGE/PARK RIDGE EMP CNTR		339,621		-
13344	MEN'S HOMELESS SHELTER		325,292		-
13398	TEMPORARY FAMILY SHELTER		38,824		-
13672	COMMUNITY FACILITIES IMPROVE MAJOR		1,462,100		700,000
13775	ARPA-SALVATION ARMY DARBO SITE		2,500,000		-
13776	ARPA-YOUTH-CENTERED HOUSING		-		-
13942	ACCESSORY DWELLING UNIT MAJOR PROJE		64,300		-
14969	Child Care Capital Access		250,000		250,000
17002	BRIDGE LAKE PT COMM CENTER		2,498,103		-
17110	AFFORDABLE HOUSING-DEVELOPMENT		56,803,792		33,770,800
62010	HSNG CONSUMER LOAN PRGMS		7,795,385		2,828,400
67021	DANE CO URBAN WATER QUALITY GRNT 21		982		-
		$	**72,268,008**	**$**	**37,549,200**

Project & Program Details

Project	**Affordable Housing-Consumer Lending**	Project #	**62010**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program supports several direct consumer lending programs administered by the Community Development Division (CDD), including the Home Purchase Assistance (Home-Buy the American Dream), Property Tax Financing for Seniors, and Rental Rehabilitation programs. Their goals are to help eligible residents acquire homes, to finance their property taxes, and to finance small-scale rehabilitation of rental housing. City funds complement, or are occasionally combined with, available federal and state dollars to support these programs. The programs help advance the objectives in the City's Housing Forward Initiative to increase homeownership among households of color and enable senior homeowners to remain in their homes, and they offer help to owners of rental properties to maintain and improve their units. These programs are parts of a larger affordable housing strategy that also devotes resources to financial literacy programs, complementary down payment assistance programs, and a program that helps single-family homeowners make needed repairs to their homes.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,037,000	1,337,000	1,337,000	1,403,850	1,474,042	1,547,744
Federal Sources	973,000	973,000	973,000	973,000	973,000	973,000
Reserves Applied	300,000	-	-	-	-	-
Loan Repayment	560,000	560,000	560,000	560,000	560,000	560,000
State Sources	337,000	337,000	337,000	337,000	337,000	337,000
Total	**$ 3,207,000**	**$ 3,207,000**	**$ 3,207,000**	**$ 3,273,850**	**$ 3,344,042**	**$ 3,417,744**

Project	**Affordable Housing-Development Projects**	Project #	**17110**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program represents the primary resource by which the City offers direct support for efforts to expand and improve the supply of quality, affordable housing accessible to low- and moderate-income households in Madison. Generally, program funds are used in combination with other public and private resources in order to maximize their impact. The program's support was once limited to medium-density rental developments that also relied on a specific type of federal low-income housing tax credits. However, in recent years, the program has supported a wider range of project types and scales, as well as development opportunities initiated more directly by the City or the Madison Community Development Authority. Funds are allocated through a series of competitive funding processes, each of which targets specific project types. Each commitment of City funds requires Council approval. Since the Affordable Housing Fund was created in 2015, it has been used to support a variety of development proposals, including 33 tax credit projects that, collectively, have or will add over 2,750 units of new rental housing in Madison, nearly 2,240 of which are reserved for households earning not more than 60% of the Dane County median income. The City's offers of support to selected developers are made contingent upon their securing tax credits and/or other needed funding, outcomes which often are determined months after City funds are offered. If developers are unsuccessful in attracting these other resources, they must return City funds. Continued pressures on the Madison housing market, especially for lower-income households, changes in how developers are choosing to finance projects, steadily rising construction costs, and other economic uncertainties will combine to make likely that demand for these program funds will only grow.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	10,507,073	15,500,000	-	-	10,702,502	16,098,256
TIF Increment	1,492,927	-	-	-	-	-
Reserves Applied	-	-	12,500,000	16,275,000	3,082,498	1,683,494
Total	**$ 12,000,000**	**$ 15,500,000**	**$ 12,500,000**	**$ 16,275,000**	**$ 13,785,000**	**$ 17,781,750**

Project	**Community Facilities Loan (CFL) Program**	Project #	**13672**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program supports modest-sized capital projects by non-profit partners to meet facility needs that serve or benefit specific neighborhoods or populations. Originally authorized in 2022, the program offers a valuable and flexible resource for external agencies that need help to acquire or improve properties from which they serve residents in low- to moderate-income households. Per Council directive, unused budget authority in any given year is not carried forward to the subsequent year. These funds supplement Federal Community Development Block Grant (CDBG) funds, the usefulness of which is often hampered by regulatory burdens that add cost and complexity to small projects, and by the inability to predict when those funds will be available. Availability of CDBG funds is largely dependent upon program income generated from loan repayments that are unplanned/unscheduled.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,000,000	1,000,000	1,000,000	1,050,000	1,100,000	1,150,000
Total	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,050,000**	**$ 1,100,000**	**$ 1,150,000**

Community Development Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Affordable Housing-Consumer Lending	3,207,000	1,037,000	2,170,000	3,207,000
Affordable Housing-Development Projects	14,500,000	10,507,073	1,492,927	12,000,000
Community Facilities Loan (CFL) Program	1,000,000	1,000,000	-	1,000,000
	$ 18,707,000	**$ 12,544,073**	**$ 3,662,927**	**$ 16,207,000**

Economic Development Division

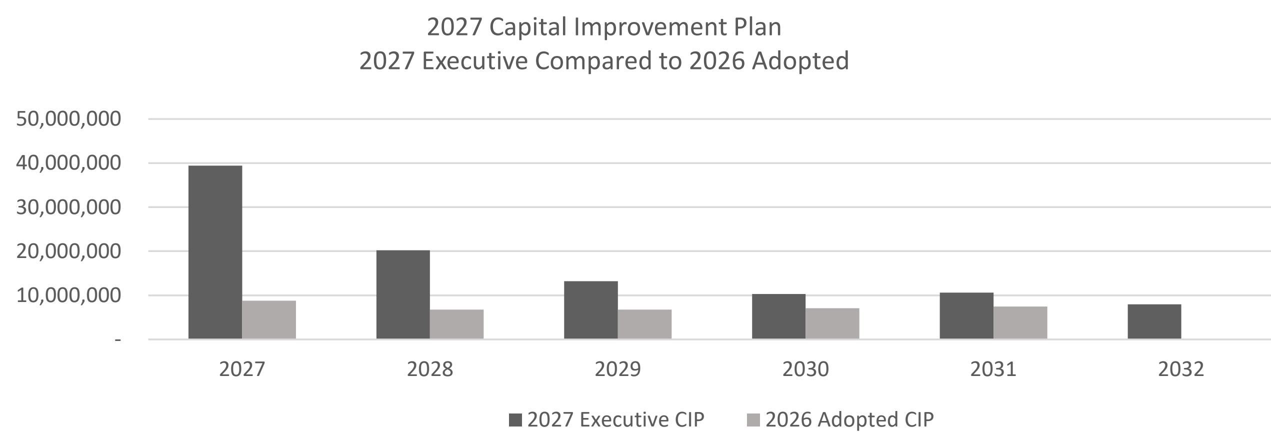
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Business Park Holding Costs	20,000	20,000	20,000	20,000	20,000	20,000
General Land Acquisition Fund	90,000	90,000	90,000	94,500	99,000	103,000
Healthy Retail Access Program	250,000	250,000	250,000	260,000	270,000	280,000
Land Banking	5,000,000	1,000,000	1,000,000	1,050,000	1,100,000	1,150,000
Small Business Development Program	500,000	500,000	500,000	525,000	550,000	575,000
TID 42 Wingra	3,000,000	-	-	-	-	-
TID 44 - Royster Clark	6,100,000	1,050,000	3,050,000	50,000	50,000	50,000
TID 46 - Research Park	500,000	500,000	-	-	-	-
TID 48 Regent Street	500,000	500,000	-	-	-	-
TID 50 State Street	3,600,000	600,000	3,600,000	630,000	660,000	690,000
TID 51 South Madison	3,000,000	3,000,000	3,000,000	3,150,000	3,300,000	3,450,000
TID 52 E Washington Stoughton Rd	1,000,000	2,000,000	-	-	-	-
TID 53 Wilson Street	3,400,000	3,400,000	400,000	420,000	3,440,000	460,000
TID 54 Pennsylvania Avenue	7,000,000	3,750,000	750,000	785,000	820,000	860,000
TID 55 Voit Farm	1,937,000	50,000	50,000	50,000	50,000	52,500
TID 56 - Grand Teton	3,250,000	250,000	250,000	3,000,000	-	-
TID 57 - Medical Circle	250,000	3,250,000	250,000	250,000	250,000	250,000
	$ 39,397,000	**$ 20,210,000**	**$ 13,210,000**	**$ 10,284,500**	**$ 10,609,000**	**$ 7,940,500**

Changes from 2026 Adopted CIP



Economic Development Division

Capital Improvement Plan (CIP) Overview

Description of Major Changes

Business Park Holding Costs
- Program budget decreased by $106,000 in General Fund-supported GO Borrowing in 2027 – 2031 due to City-owned land being sold. This reflects a 51.5% decrease.

General Land Acquisition Fund
- No major changes compared to 2026 Adopted CIP.

Healthy Retail Access Program
- No major changes compared to 2026 Adopted CIP.

Land Banking
- Program budget increased by $4.0 million in TID-supported GO Borrowing in TID 42 in 2027. The funding is for the potential purchase of a parcel for land banking purposes within the TID.

Small Business Development Program
- No major changes compared to 2026 Adopted CIP.

Tax Increment Districts (TIDs)
- The 2027 executive capital budget takes steps to fully reflect amounts in TID project plans that have been reviewed and adopted by the Joint Review Board and Common Council. This change more accurately reflects planned use of GO borrowing and TID increment for projects in active districts. This approach is also expected to reduce the number of amendments to the adopted capital budget and capital improvement plan (CIP).

    TID 36
    - Program removed from CIP.

    TID 42
    - Program budget increased by $2.5 million in GO Borrowing in 2027 - 2031 due to anticipated developer loans in 2027.

    TID 44
    - Program budget increased by $10.4 million in Tax Increment Financing in 2027 - 2032. This program was last included in EDD's CIP in 2016.
    - $9.6 million of TID-supported GO Borrowing in 2027 - 2029 will support construction costs related to the Royster Corners development project.
    - $750,000 in TIF increment in 2027 - 2032 will support small business development as well as holding and pre-development costs for Royster Corners parcels being purchased in 2026 and 2027.

    TID 46
    - Program budget increased by $1.0 million in TIF increment in 2027 – 2028 to support small business development. This program was last included in EDD's CIP in 2022.

    TID 48
    - Program budget increased by $1.0 million in TIF increment in 2027 – 2028 to support small business development. This program was last included in EDD's CIP in 2024.

    TID 50
    - Program budget increased by $6.0 million in TID-supported GO Borrowing 2027 - 2029 due to anticipated developer loans in 2027 and 2029.

Description of Major Changes (continued)

TID 51

- No major changes compared to 2026 Adopted CIP.

TID 52

- Program budget increased by $3.0 million in TID-supported GO Borrowing in 2027 - 2028 due to anticipated developer loans in those years. This program was last included in EDD's CIP in 2025.

TID 53

- Program budget increased by $9.0 million in TID-supported GO Borrowing in 2027 - 2031 due to anticipated developer loans in 2027, 2028, and 2031.

TID 54

- Program budget increased by $9.3 million in TID-supported GO Borrowing in 2027 - 2028 due to anticipated developer loans in those years.

TID 55

- No major changes compared to 2026 Adopted CIP.

TID 56

- New program. Executive includes $6.8 million in TID-supported GO Borrowing in 2027 - 2030 to support small business development and potential developer loans.

TID 57

- New program. Executive includes $4.5 million in TID-supported GO Borrowing in 2027 - 2032 to support small business development and potential developer loans in 2028.

Economic Development Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	5,600,000	1,000,000	3,000,000	-	-	-
Land	5,110,000	1,110,000	1,110,000	1,164,500	1,219,000	1,273,000
Land Improvements	1,300,000	1,350,000	1,350,000	1,350,000	1,350,000	1,352,500
Loans	23,637,000	12,750,000	4,750,000	4,900,000	5,050,000	2,200,000
Machinery and Equipment	100,000	100,000	100,000	130,000	130,000	130,000
Other	3,650,000	3,900,000	2,900,000	2,740,000	2,860,000	2,985,000
	$ 39,397,000	**$ 20,210,000**	**$ 13,210,000**	**$ 10,284,500**	**$ 10,609,000**	**$ 7,940,500**

2027 CIP by Funding Source

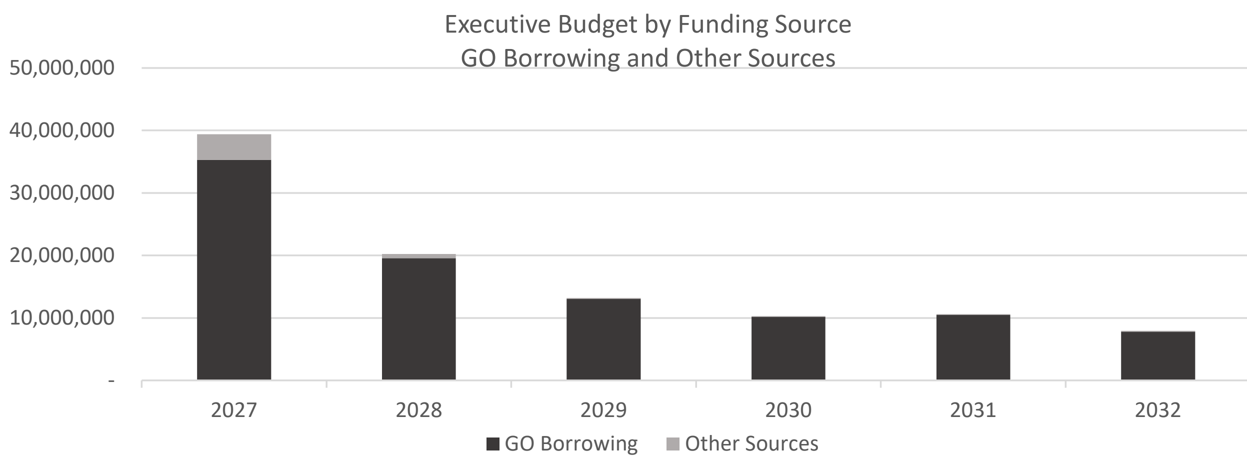
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,770,000	1,770,000	1,770,000	1,855,000	1,940,000	2,025,000
Non-GF GO Borrowing	33,537,000	17,800,000	11,300,000	8,285,000	8,520,000	5,762,500
Reserves Applied	90,000	90,000	90,000	94,500	99,000	103,000
TIF Increment	4,000,000	550,000	50,000	50,000	50,000	50,000
	$ 39,397,000	**$ 20,210,000**	**$ 13,210,000**	**$ 10,284,500**	**$ 10,609,000**	**$ 7,940,500**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	1,770,000	1,770,000	1,770,000	1,855,000	1,940,000	2,025,000
Non-General Fund GO Borrowing	33,537,000	17,800,000	11,300,000	8,285,000	8,520,000	5,762,500
	$ 35,307,000	**$ 19,570,000**	**$ 13,070,000**	**$ 10,140,000**	**$ 10,460,000**	**$ 7,787,500**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	230,100	230,100	230,100	241,150	252,200	263,250
Non-General Fund GO Borrowing	4,359,810	2,314,000	1,469,000	1,077,050	1,107,600	749,125
	$ 4,589,910	**$ 2,544,100**	**$ 1,699,100**	**$ 1,318,200**	**$ 1,359,800**	**$ 1,012,375**



Economic Development Division

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
12640	LAND BANKING	12,261,084	8,234,084
13072	SMALL BUSINESS DEVELOPMENT PROGRAM	2,493,239	850,000
13837	ACRE PROGRAM	100,000	-
13850	TRUMAN OLSON GROCERY DEVELOPMENT	164,859	-
15907	TID 56 YELLOWSTONE & MINERAL POINT	(20,317)	-
15984	TID 57 ODANA/MEDICAL CIR	(11,118)	-
1627	CAPITOL EAST PARKING STRUCTURE	-	-
17073	COOPERATIVE ENTERPRISE DEVELOPMENT	150,000	-
17128	LAND ACQUISITION	2,400,000	-
17443	PARK FACILITY IMPROVEMENTS	-	-
63009	HEALTHY RETAIL ACCESS PROGRAM	215,672	-
63022	CENTER FOR INDUSTRY & COMMERCE	76,553	30,000
63060	GENERAL LAND ACQUISITION FUND	4,500,884	3,500,000
63080	MARKETREADY PROGRAM	17,501	-
		$ 22,348,358	**$ 12,614,084**

Notes:
Negative appropriation authority in TIDs 56 and 57 reflect amounts that will be transferred to the TID fund once the Wisconsin Department of Revenue approves the Project Plans and boundaries for both of the new TIDs.

Carryforward appropriation available in other active TID programs included in EDD's capital budget can be found in the TID Carryforward table in the Cash Flow Statements section of the Executive Budget.

$3.5 million of carryforward GO Borrowing in the General Land Acquisition Fund was authorized in the 2025 Adopted Capital Budget. The funding was intended for land acquisition costs associated with the construction of an Amtrak station. The 2027 Executive Budget authorizes the Finance Director to transfer this carryforward budget authority to the Transportation Department for a standalone project. The Transportation Department's budget highlights section includes additional information.

Project	**Business Park Holding Costs**	Project #	**63022**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program funds the annual holding, maintenance, marketing, and other acquisition costs for Business Parks owned by the City, including the Center for Industry and Commerce and Southeast Madison Business Park. The goal of the program is to attract and retain companies within the City of Madison and to increase the tax base. Planned projects for 2027 include property maintenance and marketing of parcels owned by the City.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	20,000	20,000	20,000	20,000	20,000	20,000
Total	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**

Project	**General Land Acquisition Fund**	Project #	**63060**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds land purchases for future municipal purposes. Purchases from the fund can only be completed to the extent that funds are available and specific Common Council approval is obtained. The primary revenue source for the fund is from the sale of surplus property and sites within City-owned business parks. Funding in 2027 is for completing due diligence for properties that may be purchased through the General Land Acquisition Fund, and for property holding costs for parcels currently owned by the City.

	2027	2028	2029	2030	2031	2032
Reserves Applied	90,000	90,000	90,000	94,500	99,000	103,000
Total	**$ 90,000**	**$ 90,000**	**$ 90,000**	**$ 94,500**	**$ 99,000**	**$ 103,000**

Project	**Healthy Retail Access Program**	Project #	**63009**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program provides grants for capital projects that aim to improve access to affordable and healthy food within areas identified in the Food Access Improvement Map. Planned projects for 2027 include grants for building improvements and equipment purchases, including related technical support, for businesses and organizations that want to increase healthy food access.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	250,000	250,000	250,000	260,000	270,000	280,000
Total	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 260,000**	**$ 270,000**	**$ 280,000**

Project	**Land Banking**	Project #	**12640**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program is for the acquisition of land and buildings that could be used for future economic development, affordable housing projects, and other City uses in accordance with the City's Land Banking Fund Policy. The goal of this program is to acquire strategic properties for future purposes that might include: assisting displaced businesses, reducing blight, stabilizing housing markets, improving the quality of life for residents and neighborhoods, and preserving land for City purposes. Projects planned for 2027 include due diligence for the possible acquisition of new property, the acquisition of new property, property maintenance and management of newly acquired and previously acquired properties through this program, and predevelopment costs associated with future redevelopment of acquired properties.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,000,000	1,000,000	1,000,000	1,050,000	1,100,000	1,150,000
Non-GF GO Borrowing	4,000,000	-	-	-	-	-
Total	**$ 5,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,050,000**	**$ 1,100,000**	**$ 1,150,000**

Project	**Small Business Development Program**	Project #	**13072**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program combines several programs and initiatives aimed at supporting small business development. Projects planned in 2027 include the following: Façade Grant Program, Commercial Ownership Assistance Program, ACRE Pre-Development Grants, and similar programs and initiatives approved by the Common Council. Funding through this program will be used when Tax Increment Finance (TIF) or other funding sources aren't available to pay for a project.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	500,000	500,000	500,000	525,000	550,000	575,000
Total	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 525,000**	**$ 550,000**	**$ 575,000**

Project	**TID 42 Wingra**	Project #	**99005**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program supports projects within TID 42, created in 2012. The district is located on Madison's south side with the general boundaries of South Park Street, West Wingra Drive, and Fish Hatchery Road. The goal of the program is to develop residential and commercial space in accordance with the Wingra Better Urban Infill Development (BUILD) Plan. Funding in 2027 includes $3,000,000 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	3,000,000	-	-	-	-	-
Total	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Economic Development Division

Project & Program Details

Project	**TID 44 - Royster Clark**	Project #	**99007**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 44, created in 2013. TID 44 is located generally along Cottage Grove Road between Atwood Avenue and Flora Lane. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and larger community. Funding in 2027 includes $500,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, Small Cap TIF Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 44 and within a one-half mile radius of the boundary of TID 44. $5,600,000 is included in 2027 for construction of the first phase of the Royster Corners project.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	5,600,000	1,000,000	3,000,000	-	-	-
TIF Increment	500,000	50,000	50,000	50,000	50,000	50,000
Total	**$ 6,100,000**	**$ 1,050,000**	**$ 3,050,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

Project	**TID 46 - Research Park**	Project #	**99009**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 46, created in 2015. TID 46 is located on the westside, centered on University Research Park. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and larger community. Funding in 2027 includes $500,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, Small Cap TIF Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 46 and within a one-half mile radius of the boundary of TID 46.

	2027	2028	2029	2030	2031	2032
TIF Increment	500,000	500,000	-	-	-	-
Total	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**TID 48 Regent Street**	Project #	**99014**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program supports projects within TID 48 (Regent Street), created in 2021. The district is located within an area generally bounded by Regent St, West Washington Ave, and South Park St. The goal of the program is to recapture incremental value to fund public works improvements and private development projects that will benefit the TID and the larger community. Funding in 2027 includes $500,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 48 and within a one-half mile radius of the boundary of TID 48.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	500,000	500,000	-	-	-	-
Total	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**TID 50 State Street**	Project #	**99012**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program supports projects within TID 50, created in 2022. TID 50 extends along State Street from Lake Street to the Capitol Square. The goal of this program is to support continued investment in Downtown Madison. Funding in 2027 is for Building Improvement Grants, Facade Grants, Commercial Ownership Assistance Program support, furniture and fixture repair/upgrades, and related economic development initiatives approved by the Common Council within the boundary of TID 50 and within a one-half mile radius of the TID 50 boundary. $3,000,000 is also included in 2027 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	3,600,000	600,000	3,600,000	630,000	660,000	690,000
Total	**$ 3,600,000**	**$ 600,000**	**$ 3,600,000**	**$ 630,000**	**$ 660,000**	**$ 690,000**

Project	**TID 51 South Madison**	Project #	**99011**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program supports projects within TID 51, created in 2023. TID 51 is generally bounded by Fish Hatchery Road, John Nolen Drive, Wingra Creek, and the Beltline. The goal of this program is to support investment in South Madison in accordance with the 2022 South Madison Plan. Funding in 2027 will be used for costs associated with small business development programs (Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, Small Cap TIF Program), Land Banking (due diligence, purchase, holding costs, remediation, and other pre-development expenses), Development Loans, and other similar economic development initiatives within the boundary of TID 51 and within a half-mile radius of the boundary of TID 51. Funding for projects will be supported through donation of tax increment revenues from TID 36 & 37 in 2025 - 2027 and TID-supported GO Borrowing in 2028 - 2032.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	3,000,000	3,000,000	3,150,000	3,300,000	3,450,000
TIF Increment	3,000,000	-	-	-	-	-
Total	**$ 3,000,000**	**$ 3,000,000**	**$ 3,000,000**	**$ 3,150,000**	**$ 3,300,000**	**$ 3,450,000**

Project	**TID 52 E Washington Stoughton Rd**	Project #	**99013**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program supports projects within TID 52, created in 2023. TID 52 extends along E. Washington Avenue from Aberg Avenue to Stoughton Road. The goal of this program is to fund infrastructure improvements, housing, and business development projects within the boundaries of the TID. Funding in 2027 includes $1,000,000 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	1,000,000	2,000,000	-	-	-	-
Total	**$ 1,000,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

Economic Development Division

Project & Program Details

Project	**TID 53 Wilson Street**	Project #	**99016**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 53, created in 2023. TID 53 is located generally along Wilson Street from Carroll Street to Blair Street, between John Nolen Drive and East Washington Avenue. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and the larger community. Funding in 2027 includes $100,000 for pre-development costs associated with the redevelopment of Block 113 (Brayton Lot); $300,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 53 and within a one-half mile radius of the boundary of TID 53. $3,000,000 is included in 2027 and $3,000,000 in 2028 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	3,400,000	3,400,000	400,000	420,000	3,440,000	460,000
Total	**$ 3,400,000**	**$ 3,400,000**	**$ 400,000**	**$ 420,000**	**$ 3,440,000**	**$ 460,000**

Project	**TID 54 Pennsylvania Avenue**	Project #	**99015**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 54, created in 2023. TID 54 is located along the Pennsylvania Avenue and Packers Avenue corridors, generally between Aberg Avenue and North First Street. The goal of the program is to facilitate housing development, business development, and infrastructure improvements that will benefit the TID and the larger community. $7,000,000 is included in 2027 and $3,000,000 in 2028 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	7,000,000	3,750,000	750,000	785,000	820,000	860,000
Total	**$ 7,000,000**	**$ 3,750,000**	**$ 750,000**	**$ 785,000**	**$ 820,000**	**$ 860,000**

Project	**TID 55 Voit Farm**	Project #	**99017**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

This program supports projects within TID 55, created in 2025. TID 55 is located generally along Milwaukee Street between Fair Oaks Avenue and Stoughton Road. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and larger community. Funding in 2027 includes $1,887,000 for private development loans and $50,000 for holding costs and pre-development costs for City-owned land banked properties.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	1,937,000	50,000	50,000	50,000	50,000	52,500
Total	**$ 1,937,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 52,500**

Project & Program Details

Project	**TID 56 - Grand Teton**	Project #	**99018**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 56, created in 2026. TID 56 is located on the westside, centered on the intersection of Grand Teton Plaza and Yellowstone Drive. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and larger community. Funding in 2027 includes $250,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, Small Cap TIF Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 56 and within a one-half mile radius of the boundary of TID 56. $3,000,000 is included in 2027 and $3,000,000 in 2030 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	3,250,000	250,000	250,000	3,000,000	-	-
Total	**$ 3,250,000**	**$ 250,000**	**$ 250,000**	**$ 3,000,000**	**$ -**	**$ -**

Project	**TID 57 - Medical Circle**	Project #	**99019**
Citywide Element	**Economy and Opportunity**	Project Type	**Program**

Project Description

This program supports projects within TID 57, created in 2026. TID 57 is located on the westside, centered on Medical Circle. The goal of the program is to capture incremental value to fund public works improvements and private development projects that will benefit the TID and larger community. Funding in 2027 includes $250,000 for small business development programs, including the Building Improvement Grant Program, Facade Grant Program, Commercial Ownership Assistance Program, Small Cap TIF Program, and similar economic development initiatives approved by the Common Council within the boundary of TID 57 and within a one-half mile radius of the boundary of TID 57. $3,000,000 is included in 2028 for private development loans.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	250,000	3,250,000	250,000	250,000	250,000	250,000
Total	**$ 250,000**	**$ 3,250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**

Economic Development Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Business Park Holding Costs	20,000	20,000	-	20,000
General Land Acquisition Fund	90,000	-	90,000	90,000
Healthy Retail Access Program	250,000	250,000	-	250,000
Land Banking	1,000,000	5,000,000	-	5,000,000
Small Business Development Program	500,000	500,000	-	500,000
TID 42 Wingra	-	3,000,000	-	3,000,000
TID 44 - Royster Clark	500,000	5,600,000	500,000	6,100,000
TID 46 - Research Park	500,000	-	500,000	500,000
TID 48 Regent Street	-	500,000	-	500,000
TID 50 State Street	600,000	3,600,000	-	3,600,000
TID 51 South Madison	3,000,000	-	3,000,000	3,000,000
TID 52 E Washington Stoughton Rd	-	1,000,000	-	1,000,000
TID 53 Wilson Street	400,000	3,400,000	-	3,400,000
TID 54 Pennsylvania Avenue	-	7,000,000	-	7,000,000
TID 55 Voit Farm	1,937,000	1,937,000	-	1,937,000
TID 56 - Grand Teton	250,000	3,250,000	-	3,250,000
TID 57 - Medical Circle	250,000	250,000	-	250,000
	$ 9,297,000	**$ 35,307,000**	**$ 4,090,000**	**$ 39,397,000**

Planning Division

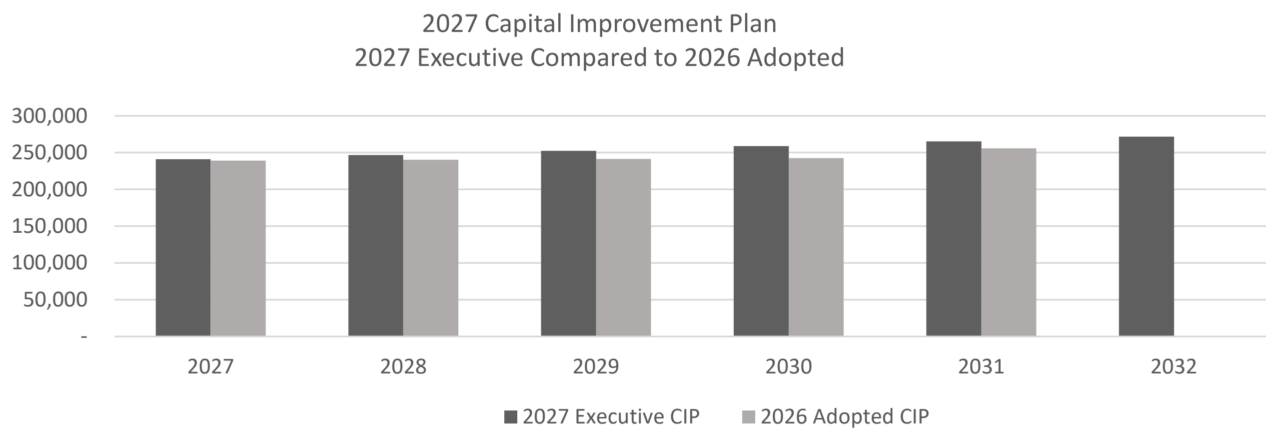
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

		2027		2028		2029		2030		2031		2032
Municipal Art Fund		240,900		246,600		252,450		258,700		265,350		271,700
	$	**240,900**	**$**	**246,600**	**$**	**252,450**	**$**	**258,700**	**$**	**265,350**	**$**	**271,700**

Changes from 2026 Adopted CIP



Description of Major Changes

Municipal Art Fund

- Program budget increased by $45,100 in General Fund-supported GO Borrowing in 2027 – 2031. This reflects a 3.7% increase in total program funding.
- The increase addresses a slight miscalculation of the cost of living adjustment in each year of the 2026 Adopted CIP for staff time dedicated to Municipal Art Fund administration. It also includes an approximately 2.5% increase for art & historical treasures in each year of the CIP to address rising costs for materials and contracted artists' time.

Planning Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	142,000	144,700	147,500	150,600	154,000	157,000
Other	98,900	101,900	104,950	108,100	111,350	114,700
	$ 240,900	**$ 246,600**	**$ 252,450**	**$ 258,700**	**$ 265,350**	**$ 271,700**

2027 CIP by Funding Source

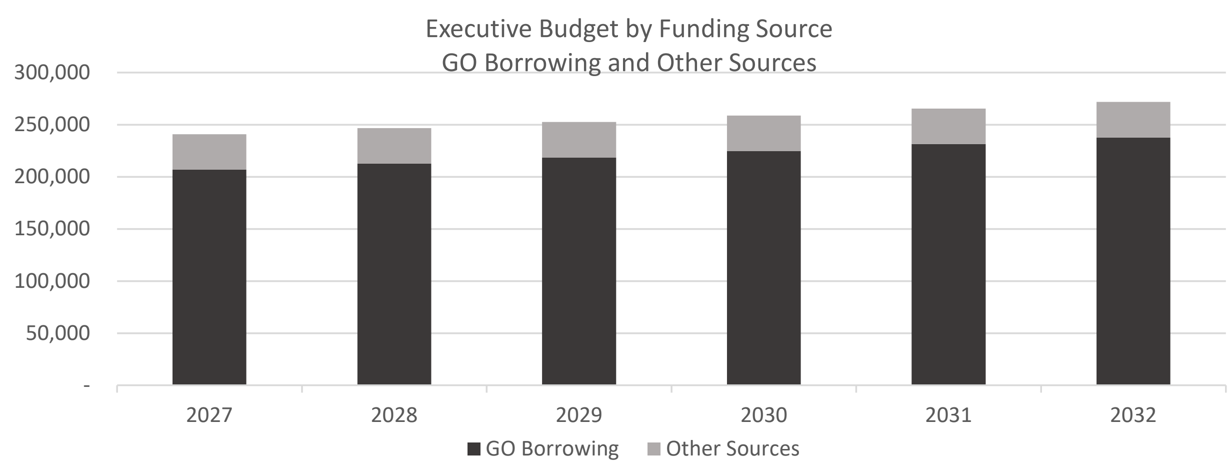
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	206,900	212,600	218,450	224,700	231,350	237,700
Private Contribution/Donation	34,000	34,000	34,000	34,000	34,000	34,000
	$ 240,900	**$ 246,600**	**$ 252,450**	**$ 258,700**	**$ 265,350**	**$ 271,700**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	206,900	212,600	218,450	224,700	231,350	237,700
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 206,900	**$ 212,600**	**$ 218,450**	**$ 224,700**	**$ 231,350**	**$ 237,700**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	26,897	27,638	28,399	29,211	30,076	30,901
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 26,897	**$ 27,638**	**$ 28,399**	**$ 29,211**	**$ 30,076**	**$ 30,901**



Planning Division

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10064	HISTORIC PRESERVATION PLAN	5,584	-
10780	COMPREHENSIVE PLAN UPDATE	50,476	-
12743	PLANNING STUDIES 2020	20,428	-
15042	PERCENT FOR ART MAJOR	85,560	55,560
65001	MUNICIPAL ART FUND PROJECTS	322,082	93,000
		$ 484,130	**$ 148,560**

Project & Program Details

Project	**Municipal Art Fund**	Project #	**65001**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program focuses on the maintenance and expansion of the City's public art collection, emphasizing the equitable distribution of City investment in public art, involvement of residents, and increased opportunities for local artists of color. Planned projects for 2027 include continuation of the Thurber Park Artist in Residence program; a commission for the Walnut Street underpass; conservation, lighting, and plaques for existing public works; and additional utility box wraps and maintenance.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	206,900	212,600	218,450	224,700	231,350	237,700
Private Contribution/Donation	34,000	34,000	34,000	34,000	34,000	34,000
Total	**$ 240,900**	**$ 246,600**	**$ 252,450**	**$ 258,700**	**$ 265,350**	**$ 271,700**

Planning Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Municipal Art Fund	240,900	206,900	34,000	240,900
	$ 240,900	**$ 206,900**	**$ 34,000**	**$ 240,900**

Public Facilities

- Henry Vilas Zoo
- Library
- Monona Terrace

Henry Vilas Zoo

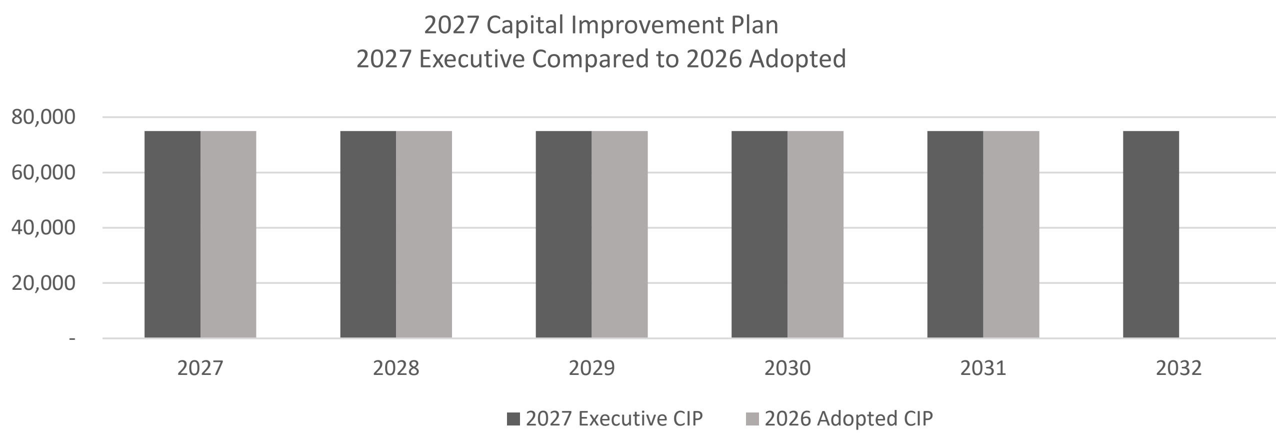
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Henry Vilas Zoo	75,000	75,000	75,000	75,000	75,000	75,000
	$ 75,000	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Henry Vilas Zoo

- No major changes compared to the 2026 Adopted CIP.

Henry Vilas Zoo

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	75,000	75,000	75,000	75,000	75,000	75,000
	$ 75,000	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

2027 CIP by Funding Source

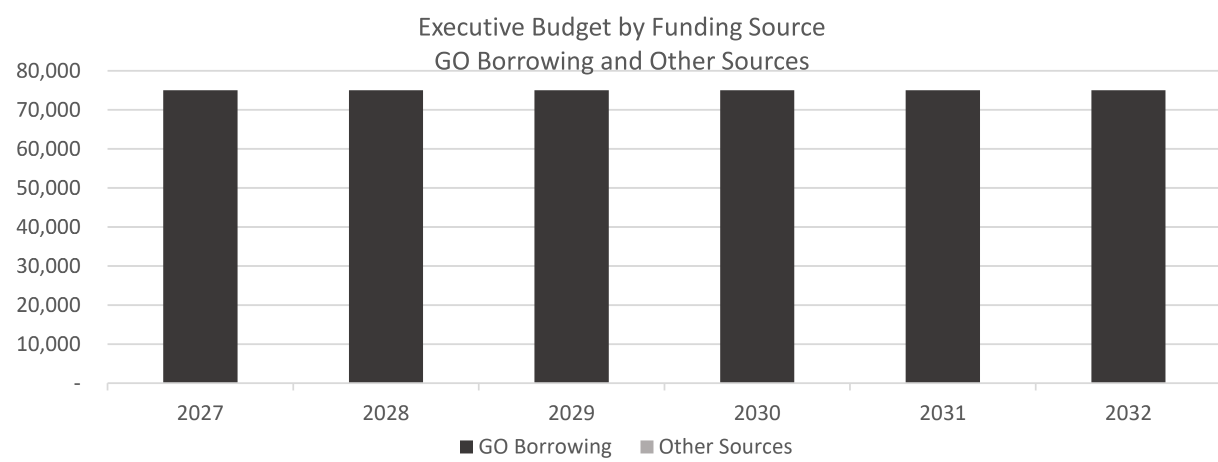
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	75,000	75,000	75,000	75,000	75,000	75,000
	$ 75,000	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	75,000	75,000	75,000	75,000	75,000	75,000
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 75,000	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	9,750	9,750	9,750	9,750	9,750	9,750
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 9,750	**$ 9,750**	**$ 9,750**	**$ 9,750**	**$ 9,750**	**$ 9,750**



Henry Vilas Zoo

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
11215	HENRY VILAS ZOO	(18,161)	-
		$ (18,161)	**$ -**

Henry Vilas Zoo

Project & Program Details

Project	**Henry Vilas Zoo**	Project #	**11215**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program provides funding for improvements at the Henry Vilas Zoo. Under the current agreement, Zoo operating costs are split between Dane County and the City of Madison on an 80:20 ratio, while capital costs are shared on a voluntary basis. The goal of the program is to participate in the maintenance of the quality and safety of the various buildings and land improvements at Henry Vilas Zoo to enhance visitors' experiences. Specific projects for 2027 include general zoo improvements.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	75,000	75,000	75,000	75,000	75,000	75,000
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**

Henry Vilas Zoo

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Henry Vilas Zoo	75,000	75,000	-	75,000
	$ 75,000	**$ 75,000**	**$ -**	**$ 75,000**

Library

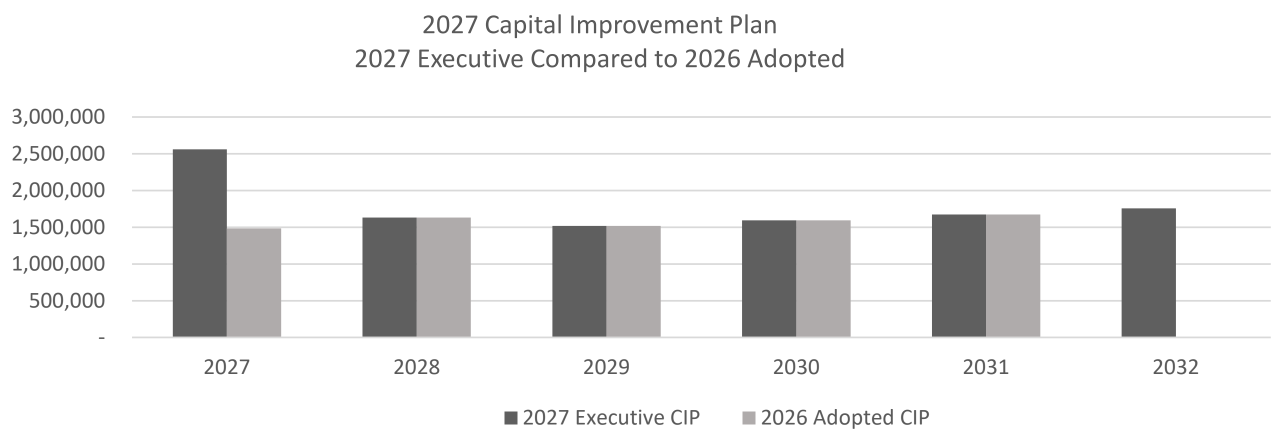
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
10 Plus Year Flooring Replacement	115,000	185,000	-	-	-	-
Library Collection	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
Library Major Repairs/Replacements	182,000	200,000	210,000	220,500	231,525	243,100
Library Service and Support Center Siding	1,075,500	-	-	-	-	-
	$ 2,559,000	**$ 1,630,800**	**$ 1,518,100**	**$ 1,594,000**	**$ 1,673,725**	**$ 1,757,410**

Changes from 2026 Adopted CIP



Description of Major Changes

10 Plus Year Flooring Replacement
- No major changes compared to 2026 Adopted CIP.

Library Collection
- No major changes compared to 2026 Adopted CIP.

Library Major Repairs/Replacements
- No major changes compared to 2026 Adopted CIP.

Library Service and Support Center Siding
- Program budget increased by $1.1 million in General Fund-supported GO Borrowing in 2027 to complete siding repair at the Library Service and Support Center. Additional funding is needed due to project delays and increased costs of materials.
- This project was originally included in Library's CIP in 2021 ($300,000) with additional funding added in 2023 ($250,000).

Library

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	1,325,108	332,921	155,317	163,083	171,237	133,100
Library Collection	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
Machinery and Equipment	47,392	52,079	54,683	57,417	60,288	110,000
	$ 2,559,000	**$ 1,630,800**	**$ 1,518,100**	**$ 1,594,000**	**$ 1,673,725**	**$ 1,757,410**

2027 CIP by Funding Source

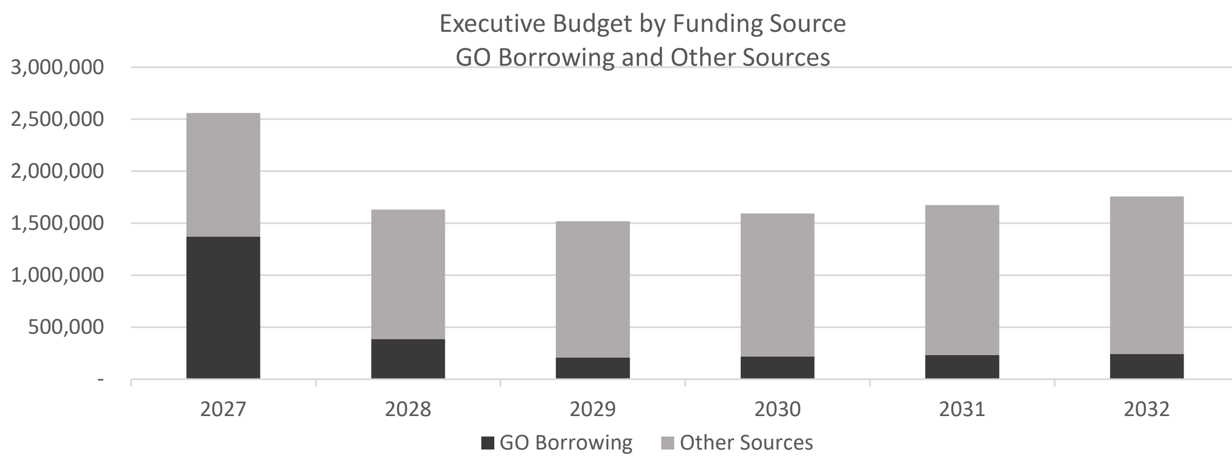
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,372,500	385,000	210,000	220,500	231,525	243,100
Transfer In From General Fund	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
	$ 2,559,000	**$ 1,630,800**	**$ 1,518,100**	**$ 1,594,000**	**$ 1,673,725**	**$ 1,757,410**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	1,372,500	385,000	210,000	220,500	231,525	243,100
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 1,372,500	**$ 385,000**	**$ 210,000**	**$ 220,500**	**$ 231,525**	**$ 243,100**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	178,425	50,050	27,300	28,665	30,098	31,603
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 178,425	**$ 50,050**	**$ 27,300**	**$ 28,665**	**$ 30,098**	**$ 31,603**



Library

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10002	RELOCATE PINNEY NEIGHBORHD LIBRARY	564,938	-
12384	LIBRARY COLLECTION PURCHASES	827,934	-
12406	10 PLUS YEAR FLOORING REPLACEMENT	93,000	43,000
12407	LIBRARY TECHNOLOGY UPGRADES	13,879	23,031
12410	NEIGHBORHOOD LIBRARY LED UPGRADE	132,532	-
13160	LIBRARY SUPPORT CENTER SIDING	443,597	-
14100	LIBRARY KEYSCAN UPDATE	-	-
17036	2024 - 2025 CENTRAL LI IMPROVEMENTS	149,602	150,000
17074	LIBR MAJOR REPAIRS/REPLACEMENTS	243,324	114,000
17085	IMAGINATION CENTER AT REINDAHL PARK	7,266,784	-
		$ 9,735,590	**$ 330,031**

Project & Program Details

Project	**10 Plus Year Flooring Replacement**	Project #	**12406**
Citywide Element	**Culture and Character**	Project Type	**Project**

Project Description

This 3-year project funds the replacement of the flooring at the Meadowridge, Alicia Ashman, and Sequoya libraries. The goal of this project is to create a safer and healthier environment in our spaces. The project began in 2026 at Meadowridge Library, followed in 2027 by Alicia Ashman Library, and will conclude in 2028 with Sequoya Library. There is no change to estimated costs at this time.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	115,000	185,000	-	-	-	-
Total	**$ 115,000**	**$ 185,000**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Library Collection**	Project #	**12384**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds additions and replacements to Madison Public Library's (MPL) materials collection in all formats, other than electronic resources and periodicals. The goal of the program is to maintain an equitable collection of materials in a variety of formats that meet the cultural, educational, and recreational needs of the Library's patrons. MPL must comply with the Dane County Library Standards for minimum total annual expenditures. Minimum standards are for total expenditures in both operating and capital budgets. The 2025 minimum standard was $1,006,900. MPL expended a total of $1,608,703.

	2027	2028	2029	2030	2031	2032
Transfer In From General Fund	1,186,500	1,245,800	1,308,100	1,373,500	1,442,200	1,514,310
Total	**$ 1,186,500**	**$ 1,245,800**	**$ 1,308,100**	**$ 1,373,500**	**$ 1,442,200**	**$ 1,514,310**

Project	**Library Major Repairs/Replacements**	Project #	**17074**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds repair and maintenance needs at the ten library locations and the Library Service and Support Center. The goal of the program is to maintain safe, efficient, and sustainable building systems, and is vital in addressing unforeseen mechanical issues. Projects in 2027 include Lakeview paint and carpet, Central tower seal repair, and Transit vehicle replacement, with remaining amounts reserved for additional extensive repairs to facilities.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	182,000	200,000	210,000	220,500	231,525	243,100
Total	**$ 182,000**	**$ 200,000**	**$ 210,000**	**$ 220,500**	**$ 231,525**	**$ 243,100**

Project & Program Details

Project	**Library Service and Support Center Siding**	Project #	**13160**
Citywide Element	**Culture and Character**	Project Type	**Project**

Project Description

This project funds the completion of repairs to the Library Service and Support Center originally added to the Capital Budget in 2021, with additional funds added in 2023. The goal of this project is to address leaking which has occurred since the building opened in 2018 and to provide long-term exterior envelope protection to the masonry wall against annual freeze/thaw cycles. Additional funding requested in 2027 is due to a mixture of delays and increased prices since the original request was made. We have a current estimate and intend to use existing funds and additional funds to complete the project in 2027.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,075,500	-	-	-	-	-
Total	**$ 1,075,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Library

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
10 Plus Year Flooring Replacement	115,000	115,000	-	115,000
Library Collection	1,186,500	-	1,186,500	1,186,500
Library Major Repairs/Replacements	182,000	182,000	-	182,000
Library Service and Support Center Siding	1,075,500	1,075,500	-	1,075,500
	$ 2,559,000	**$ 1,372,500**	**$ 1,186,500**	**$ 2,559,000**

Monona Terrace

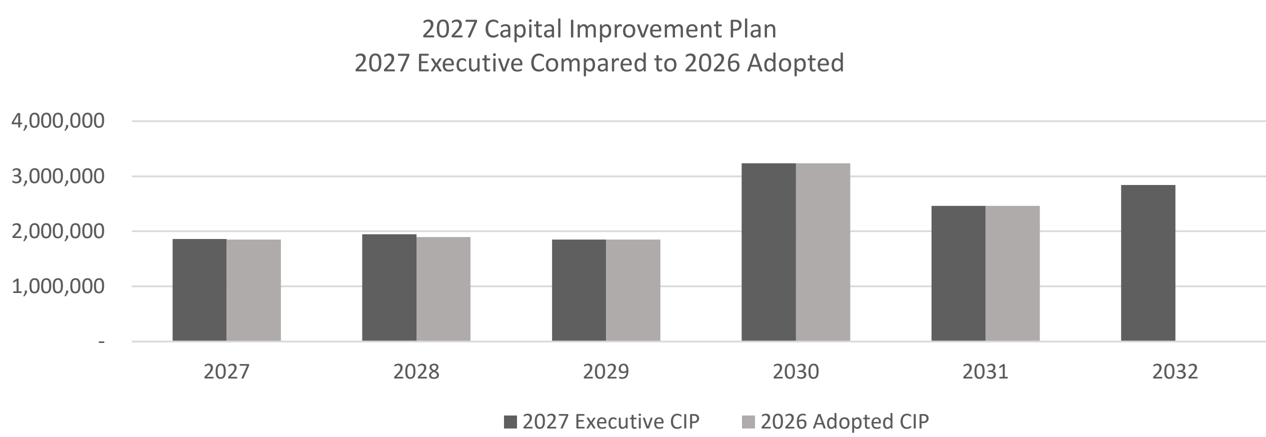
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Building and Building Improvements	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
Machinery and Other Equipment	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
	$ 1,862,500	**$ 1,944,750**	**$ 1,850,000**	**$ 3,235,000**	**$ 2,460,000**	**$ 2,840,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Building and Building Improvements

- Program budget decreased by $102,500 in Non-General Fund GO Borrowing in 2027-2029 due to the Office Furnishing project transferred to the Machinery and Other Equipment Program to better align projects with program purposes. This represents a decrease of 1.8% from the 2026 Adopted CIP.

Machinery and Other Equipment

- Program budget increased by $165,500 in Room Tax in 2027-2029 due to the integration of the Office Furnishing project previously in the Building and Building Improvements Program to better align projects with program purposes. Cost estimates for some projects were also updated. This represents an increase of 2.9% from the 2026 Adopted CIP.

Monona Terrace

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
Machinery and Equipment	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
	$ 1,862,500	**$ 1,944,750**	**$ 1,850,000**	**$ 3,235,000**	**$ 2,460,000**	**$ 2,840,000**

2027 CIP by Funding Source

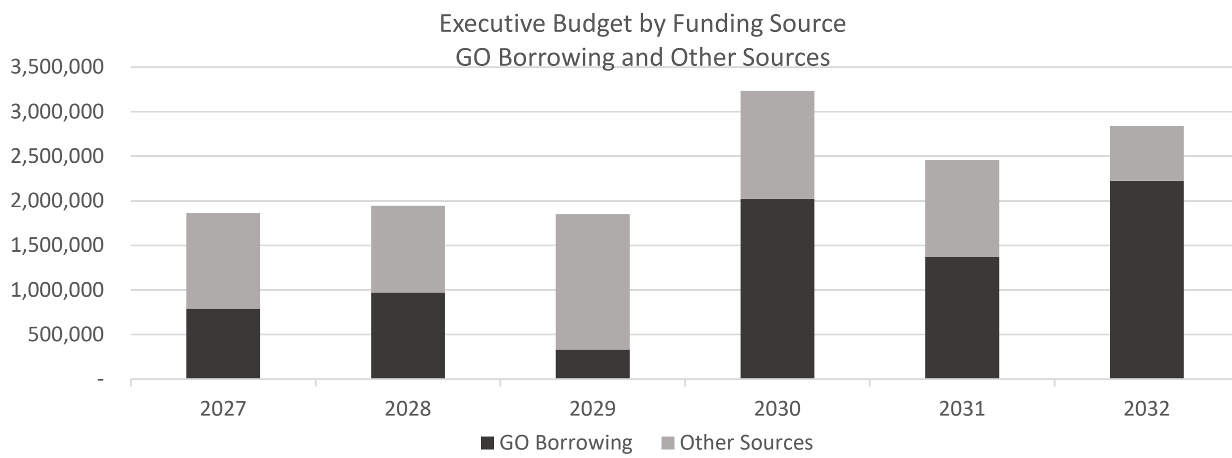
	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
Room Tax	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
	$ 1,862,500	**$ 1,944,750**	**$ 1,850,000**	**$ 3,235,000**	**$ 2,460,000**	**$ 2,840,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
	$ 788,000	**$ 971,750**	**$ 330,000**	**$ 2,025,000**	**$ 1,375,000**	**$ 2,225,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	102,440	126,328	42,900	263,250	178,750	289,250
	$ 102,440	**$ 126,328**	**$ 42,900**	**$ 263,250**	**$ 178,750**	**$ 289,250**



Monona Terrace

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10031	BUILDING AND BUILDING IMPROVEMENTS	3,982,551	427,636
10037	MACHINERY AND OTHER EQUIPMENT	1,794,700	-
		$ 5,777,251	**$ 427,636**

Monona Terrace

Project & Program Details

Project	**Building and Building Improvements**	Project #	**10031**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds building improvements at Monona Terrace Community and Convention Center. The goal of the program is to increase efficiency, maintain the overall look and functionality of the convention center, reduce maintenance costs, and improve customer experience at Monona Terrace. Projects planned for 2027 include virtual machine (VM) network upgrade, Exhibition Hall floor boxes replacement, Interior LED lighting (front of house), rooftop membrane repairs/inspections, Bike Elevator repair, and Olin Terrace/Rooftop exterior furnishings.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	788,000	971,750	330,000	2,025,000	1,375,000	2,225,000
Total	**$ 788,000**	**$ 971,750**	**$ 330,000**	**$ 2,025,000**	**$ 1,375,000**	**$ 2,225,000**

Project	**Machinery and Other Equipment**	Project #	**10037**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds machinery and equipment purchases at Monona Terrace. The program's goal is to provide a safe environment for clients and guests and to increase overall customer satisfaction. Projects planned for 2027 include replacement of an escalator cleaner, cleaning equipment, classroom tables, camera replacement, replacement of the dish cleaning and an ice machine, elevator upgrade, repairs to the John Nolen Drive marquee, replacement of drapery, audio/visual technology updates, air handling units (AHU) coils replacement, and Dane and Wisconsin room furnishing replacements.

	2027	2028	2029	2030	2031	2032
Room Tax	1,074,500	973,000	1,520,000	1,210,000	1,085,000	615,000
Total	**$ 1,074,500**	**$ 973,000**	**$ 1,520,000**	**$ 1,210,000**	**$ 1,085,000**	**$ 615,000**

Monona Terrace

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Building and Building Improvements	1,588,000	788,000	-	788,000
Machinery and Other Equipment	1,074,500	-	1,074,500	1,074,500
	$ 2,662,500	**$ 788,000**	**$ 1,074,500**	**$ 1,862,500**

Public Safety & Health

- Fire Department
- Police Department

Fire Department

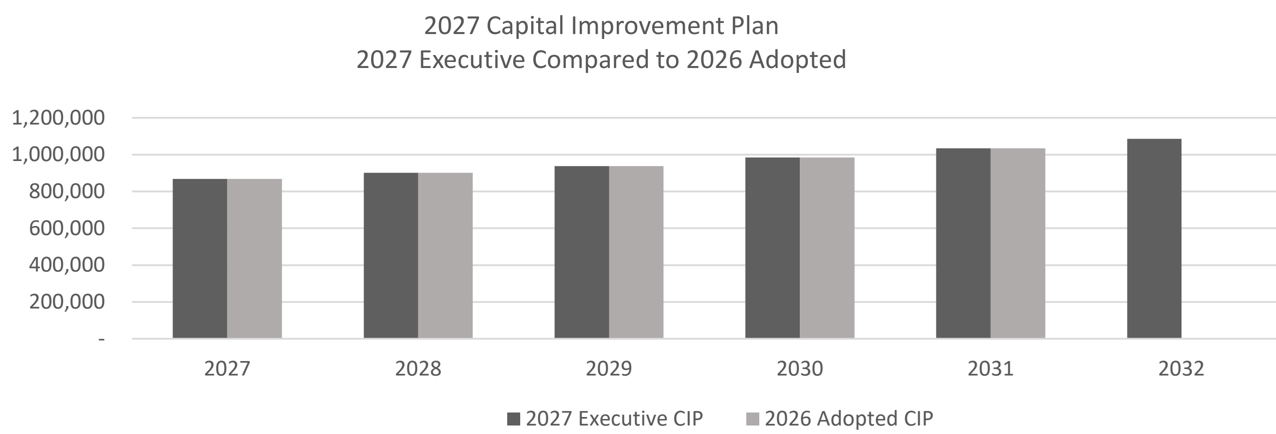
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Communications Equipment	317,555	323,906	331,843	348,435	365,857	384,150
Fire and EMS Equipment	551,250	577,500	606,375	636,694	668,529	701,955
	$ 868,805	**$ 901,406**	**$ 938,218**	**$ 985,129**	**$ 1,034,386**	**$ 1,086,105**

Changes from 2026 Adopted CIP



Description of Major Changes

Communications Equipment

- No major changes compared to 2026 Adopted CIP.

Fire and EMS Equipment

- No major changes compared to 2026 Adopted CIP.

Fire Department

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Machinery and Equipment	868,805	901,406	938,218	985,129	1,034,386	1,086,105
	$ 868,805	**$ 901,406**	**$ 938,218**	**$ 985,129**	**$ 1,034,386**	**$ 1,086,105**

2027 CIP by Funding Source

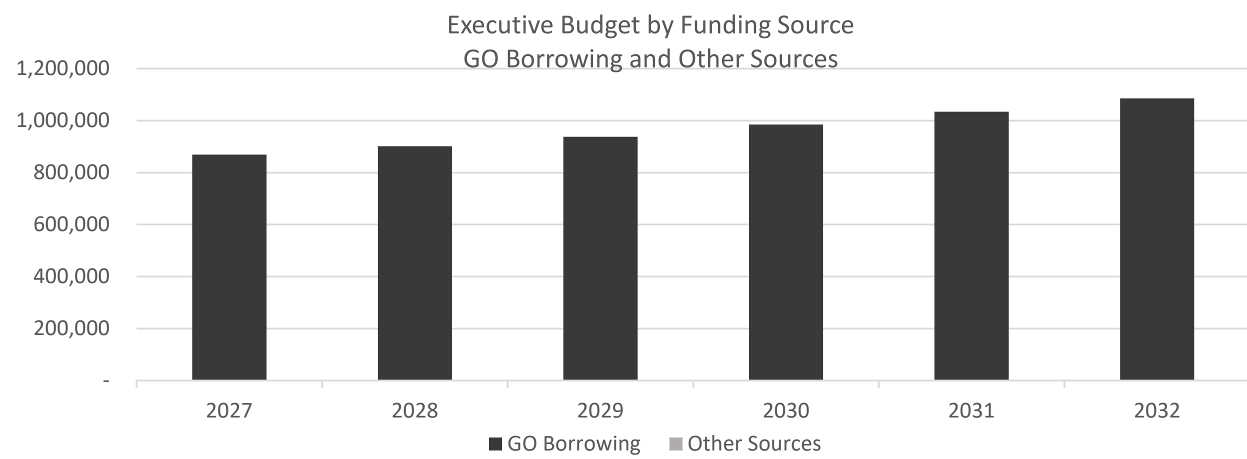
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	868,805	901,406	938,218	985,129	1,034,386	1,086,105
	$ 868,805	**$ 901,406**	**$ 938,218**	**$ 985,129**	**$ 1,034,386**	**$ 1,086,105**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	868,805	901,406	938,218	985,129	1,034,386	1,086,105
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 868,805	**$ 901,406**	**$ 938,218**	**$ 985,129**	**$ 1,034,386**	**$ 1,086,105**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	112,945	117,183	121,968	128,067	134,470	141,194
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 112,945	**$ 117,183**	**$ 121,968**	**$ 128,067**	**$ 134,470**	**$ 141,194**



Fire Department

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
12438	TRAINING CAPABILITY DVLPMNT	1,335,771	491,890
14986	CARES VEHICLES	19,621	-
17040	FIRE STATION-6W BADGER RD	14,840,282	2,991,000
17225	FIRE & EMS EQUIPMENT MAJOR PROJ	522,973	-
17226	COMMUNICATION EQUIP MAJOR PROJECT	574,208	1,329
		$ 17,292,855	**$ 3,484,219**

Project & Program Details

Project	**Communications Equipment**	Project #	**17226**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds communication equipment at the station level and for emergency response, including such things as the replacement of portable and vehicle radios, incident alerting equipment, necessary technology upgrades, and essential accessories such as batteries, microphones, and communications hardware. The goal of the program is to ensure seamless communication between the communication center, command post, responding units, and personnel on the scene.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	317,555	323,906	331,843	348,435	365,857	384,150
Total	**$ 317,555**	**$ 323,906**	**$ 331,843**	**$ 348,435**	**$ 365,857**	**$ 384,150**

Project	**Fire and EMS Equipment**	Project #	**17225**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds the ongoing needs for the replacement of safety, rescue, and other operational equipment utilized by the Fire Department. The goal of the program is to assure the department has adequate operational equipment to attend to emergency operations, such as fires, rescues, and EMS incidents. Funding in 2027 is for routine replacement of necessary response equipment (e.g., turnout gear, fire hose, extrication tools, and EMS equipment).

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	551,250	577,500	606,375	636,694	668,529	701,955
Total	**$ 551,250**	**$ 577,500**	**$ 606,375**	**$ 636,694**	**$ 668,529**	**$ 701,955**

Fire Department

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Communications Equipment	317,555	317,555	-	317,555
Fire and EMS Equipment	551,250	551,250	-	551,250
	$ 868,805	**$ 868,805**	**$ -**	**$ 868,805**

Police Department

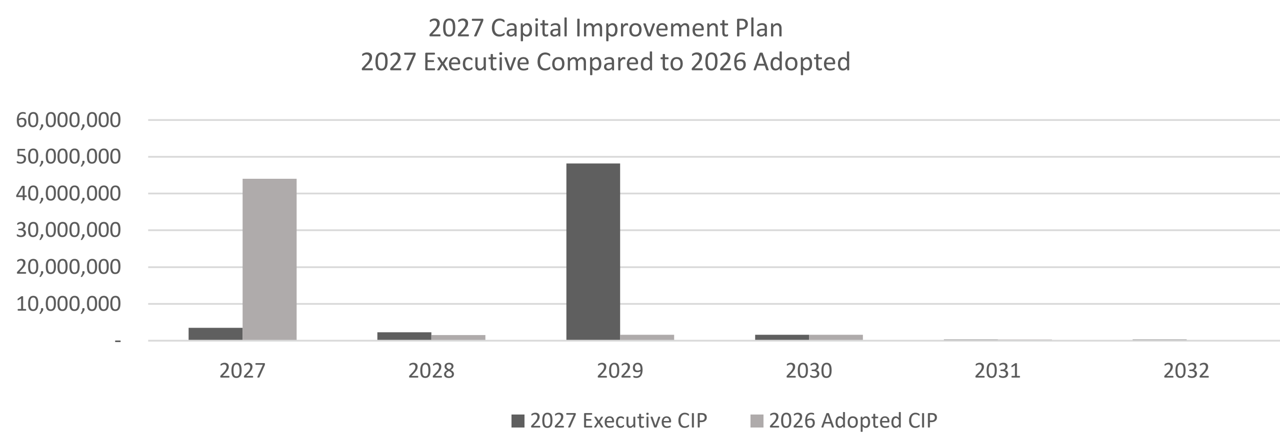
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Police Body-Worn Cameras	79,664	120,570	214,550	-	-	-
Police Intervention Equipment Replacement	598,613	598,613	-	-	-	-
Police Technology and Equipment	309,100	312,800	328,400	344,300	322,000	332,000
Portable Radios	1,250,000	1,250,000	1,250,000	1,250,000	-	-
South District Station and Property & Evidence Facility	1,250,000	-	46,400,000	-	-	-
	$ 3,487,377	**$ 2,281,983**	**$ 48,192,950**	**$ 1,594,300**	**$ 322,000**	**$ 332,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Police Body-Worn Cameras

- New project. Executive budget includes $414,800 in General Fund GO Borrowing from 2027 to 2029 to purchase body-worn camera hardware including cameras and accessories.
- Project will purchase 220 body-worn cameras over three years equipping North District officers in 2027, Central and South District officers in 2028, and Midtown, East, and West District officers in 2029. Under this project, all patrol officers, neighborhood officers, community policing team officers, mental health officers, and patrol sergeants will wear body-worn cameras during their shifts. Detectives and other personnel would have access to body-worn cameras as needed.
- Estimated hardware cost per unit, including accessories and initial training, is approximately $1,800.
- The tiered rollout allows for gradual assessment of the administrative and operating needs. Operating costs for body-worn cameras will be included in future budget requests.

Police Intervention Equipment Replacement

- New project. Executive budget includes $1.2 million in General Fund GO Borrowing from 2027 to 2028 to replace Tasers.

Capital Improvement Plan (CIP) Overview

Description of Major Changes (Continued)

Police Technology and Equipment
- No major changes compared to 2026 Adopted CIP.

Portable Radios
- No major changes compared to 2026 Adopted CIP.

South District Station and Property & Evidence Facility
- General Fund GO Borrowing increased by $5.2 million due to updated estimates. This reflects a 12.1% increase.
- Project was delayed from 2027 to 2029 to allow the City more time to complete ongoing projects located at the 2120 Fish Hatchery site. $1.3 million in design funding remains in 2027. Construction funding comprised of $43.7 million in General Fund GO Borrowing and $2.7 million in Federal Sources is planned for 2029.

Police Department

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	-	-	250,000	-	-	-
Building	1,250,000	-	46,150,000	-	-	-
Machinery and Equipment	984,835	1,026,899	535,324	344,300	322,000	332,000
Non-Capitalized Expense	1,252,542	1,255,084	1,257,626	1,250,000	-	-
	$ 3,487,377	**$ 2,281,983**	**$ 48,192,950**	**$ 1,594,300**	**$ 322,000**	**$ 332,000**

2027 CIP by Funding Source

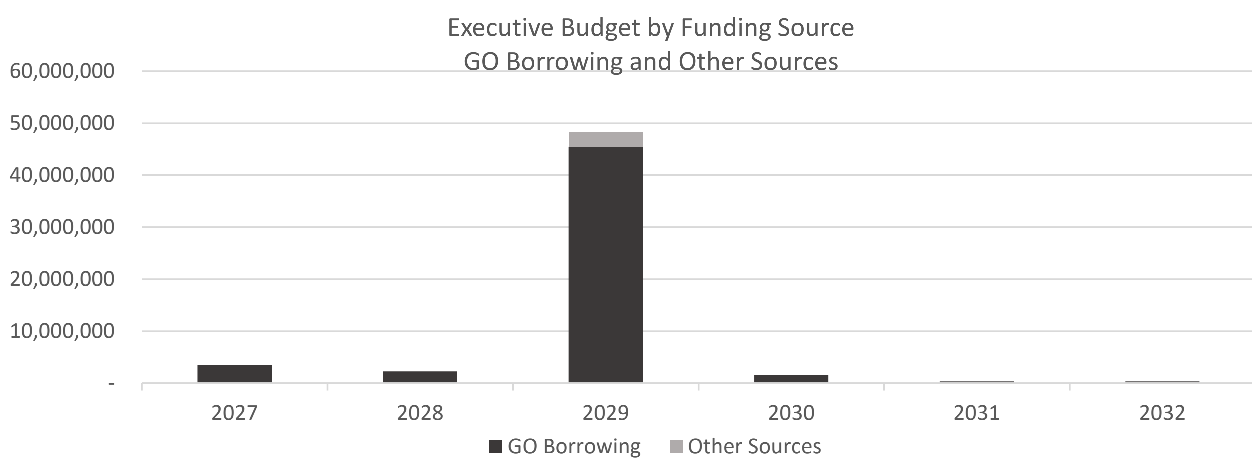
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	3,487,377	2,281,983	45,492,950	1,594,300	322,000	332,000
Federal Sources	-	-	2,700,000	-	-	-
	$ 3,487,377	**$ 2,281,983**	**$ 48,192,950**	**$ 1,594,300**	**$ 322,000**	**$ 332,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	3,487,377	2,281,983	45,492,950	1,594,300	322,000	332,000
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 3,487,377	**$ 2,281,983**	**$ 45,492,950**	**$ 1,594,300**	**$ 322,000**	**$ 332,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	453,359	296,658	5,914,084	207,259	41,860	43,160
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 453,359	**$ 296,658**	**$ 5,914,084**	**$ 207,259**	**$ 41,860**	**$ 43,160**



Police Department

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
13336	BODY WORN CAMERA PILOT		510		-
14768	POLICE DIGITAL MEDIA AND STORAGE		2,447		-
17044	PROPERTY AND EVIDENCE COMPLEX		292,057		250,000
17240	POLICE TECH AND EQUIP MAJOR PROJECT		296,564		179,412
		$	**591,578**	**$**	**429,412**

Police Department

Project & Program Details

Project	**Police Body-Worn Cameras**	Project #	**16212**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

This project will fund citywide deployment of body-worn cameras for Madison Police Department commissioned personnel. The goal of this project is to promote transparency, accountability, and trust between police and the community. Funding will be used for the purchase of hardware, including but not limited to: cameras, batteries, docking stations, chargers, uniform mounts, and other associated accessories to support this equipment, as well as one-time training as implementation occurs.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	79,664	120,570	214,550	-	-	-
Total	**$ 79,664**	**$ 120,570**	**$ 214,550**	**$ -**	**$ -**	**$ -**

Project	**Police Intervention Equipment Replacement**	Project #	**16214**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

This project will fund a replacement of MPD's electronic control devices, otherwise known as Tasers. The goal of this project is to replace MPD's current X26P Tasers, which are at their end-of-life, with newer model 10 Tasers. Funding will be used for the purchase of 220 new Taser 10 devices and their required accessories.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	598,613	598,613	-	-	-	-
Total	**$ 598,613**	**$ 598,613**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Police Technology and Equipment**	Project #	**17240**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds technology, safety, and other operational equipment utilized by the Police Department. The goal of the program is to have adequate operational equipment to attend to emergency incidents, significant events, and other public safety and investigative concerns. Funding in 2027 will be used to continue the arbitrator replacement cycle with related equipment, as well as district technology upgrades, replacement of cradlepoints, investigative/forensic hardware upgrades, UAS and cameras, audiovisual and technological upgrades at the Training Center, upgrading command post technology at police facilities, and other undetermined technology upgrades, enhancements and replacements as needed to support the department's operations.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	309,100	312,800	328,400	344,300	322,000	332,000
Total	**$ 309,100**	**$ 312,800**	**$ 328,400**	**$ 344,300**	**$ 322,000**	**$ 332,000**

Project & Program Details

Project	**Portable Radios**	Project #	**15180**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

The goal of this project is to replace portable radios for commissioned personnel which are critical to ensuring communication during emergency incidents, significant events, and other public safety and investigative concerns. The department's existing inventory of portable radios was originally obtained through capital funds and is no longer supported by manufacturer warranty. The $5 million estimate includes an approximately 2% inflationary increase. The project would replace the portable and mobile radio inventory and accessories with encryption used by commissioned staff.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,250,000	1,250,000	1,250,000	1,250,000	-	-
Total	**$ 1,250,000**	**$ 1,250,000**	**$ 1,250,000**	**$ 1,250,000**	**$ -**	**$ -**

Project	**South District Station and Property & Evidence Facility**	Project #	**17044**
Citywide Element	**Effective Government**	Project Type	**Project**

Project Description

This project funds the construction of a new facility co-locating a proposed South Police District Station with a centralized Police property and evidence storage facility at 2120 Fish Hatchery Road. The newly constructed facility is aligned with the City's long range facility planning efforts and will replace multiple locations throughout the city for property and evidence, and the existing South Police District Station on Hughes Place. The goal of the project is to consolidate services into a single site that provides a fully functional South District Police Station, as well as additional office space, property and evidence storage, impounded vehicle storage and abandoned bicycle storage, forensic services, a large vehicle processing area, and safe, convenient customer access. The existing South District Police Station on Hughes Place will be demolished after Police move to 2120 Fish Hatchery Road and the existing site will be redeveloped as muti-family housing as part of the Community Development Authority’s (CDA) redevelopment project at the block bordered by Hughes Place, Park Street, and West Badger Road. The Police project will be designed and built to LEED (Leadership in Energy and Environmental Design) Gold standards. Related work will include master planning of the adjacent Fraust Park in coordination with the Parks Division.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,250,000	-	43,700,000	-	-	-
Federal Sources	-	-	2,700,000	-	-	-
Total	**$ 1,250,000**	**$ -**	**$ 46,400,000**	**$ -**	**$ -**	**$ -**

Police Department

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Police Body-Worn Cameras	79,664	79,664	-	79,664
Police Intervention Equipment Replacement	598,613	598,613	-	598,613
Police Technology and Equipment	309,100	309,100	-	309,100
Portable Radios	1,250,000	1,250,000	-	1,250,000
South District Station and Property & Evidence Facility	1,250,000	1,250,000	-	1,250,000
	$ 3,487,377	**$ 3,487,377**	**$ -**	**$ 3,487,377**

Public Works

- Engineering – Bicycle and Pedestrian
- Engineering – Facilities Management
- Engineering – Major Streets
- Engineering – Other Projects
- Engineering – Sewer Utility
- Engineering – Stormwater Utility
- Fleet Service
- Parks Division
- Streets Division
- Water Utility

Engineering - Bicycle and Pedestrian

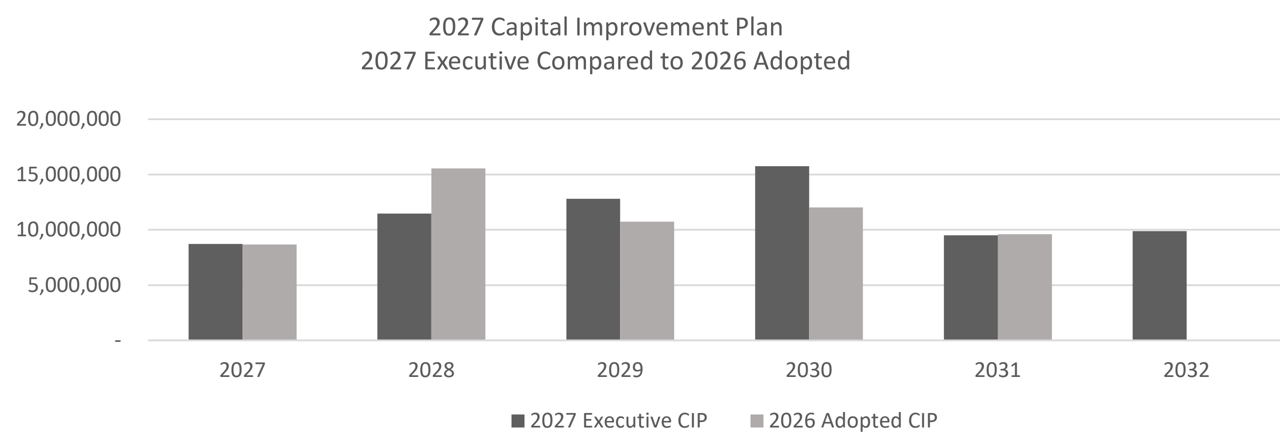
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Bikeways Program	2,945,000	3,174,000	2,935,000	2,936,000	2,978,000	3,022,000
Sidewalk Program	5,525,000	5,775,000	6,025,000	6,275,000	6,525,000	6,850,000
State Street Pedestrian Improvements	-	100,000	1,850,000	2,800,000	-	-
Stoughton Road Ped/Bike Enhancements	50,000	915,000	2,000,000	3,735,000	-	-
West Towne Path Phase 2	200,000	1,496,000	-	-	-	-
	$ 8,720,000	**$ 11,460,000**	**$ 12,810,000**	**$ 15,746,000**	**$ 9,503,000**	**$ 9,872,000**

Changes from 2026 Adopted CIP



Engineering - Bicycle and Pedestrian

Capital Improvement Plan (CIP) Overview

Description of Major Changes

Bikeways Program
- Program budget increased by $67,000 in 2029 and decreased by $105,000 in 2031 (Net Decrease: $38,000) to correct a clerical error from the 2026 Adopted CIP. This reflects a 0.3% decrease.

Sidewalk Program
- No major changes compared to 2026 Adopted CIP.

State Street Pedestrian Improvements
- No major changes compared to 2026 Adopted CIP.

Stoughton Road Ped/Bike Enhancements
- Project budget increased by $1.7 million in General Fund GO Borrowing to reflect updated WisDOT estimates. This reflects a 34.0% increase.
- Project timeline changed from 2028 to 2027-2030 to reflect the revised construction schedule.

West Towne Path Phase 2
- No major changes compared to 2026 Adopted CIP.

Engineering - Bicycle and Pedestrian

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Bike Path	2,995,000	5,585,000	4,935,000	6,671,000	2,978,000	3,022,000
Land	200,000	-	-	-	-	-
Street	5,525,000	5,875,000	7,875,000	9,075,000	6,525,000	6,850,000
	$ 8,720,000	**$ 11,460,000**	**$ 12,810,000**	**$ 15,746,000**	**$ 9,503,000**	**$ 9,872,000**

2027 CIP by Funding Source

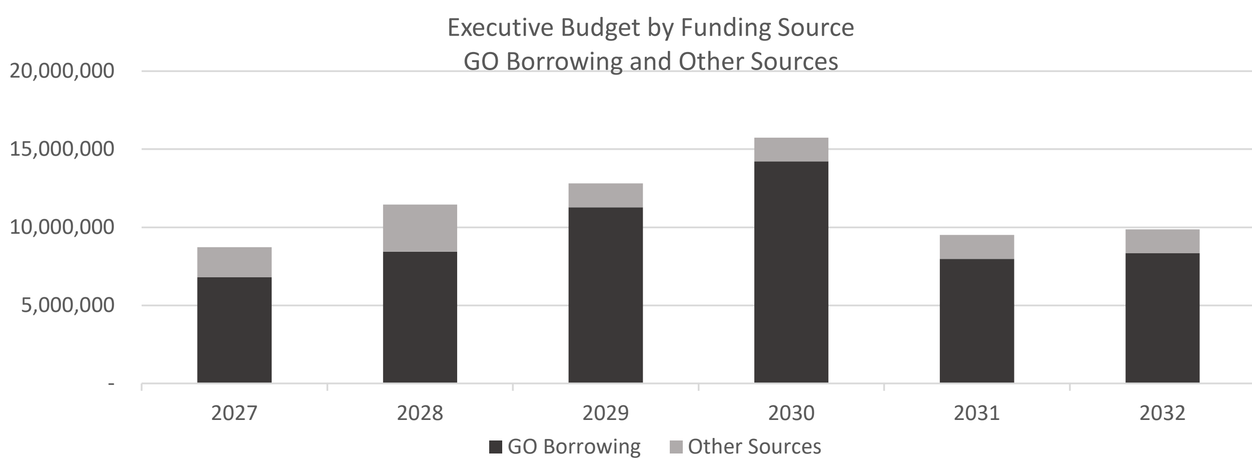
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	6,790,000	8,339,000	9,435,000	11,421,000	7,978,000	8,347,000
Non-GF GO Borrowing	-	100,000	1,850,000	2,800,000	-	-
Federal Sources	1,510,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Special Assessment	25,000	25,000	25,000	25,000	25,000	25,000
TIF Increment	395,000	1,496,000	-	-	-	-
	$ 8,720,000	**$ 11,460,000**	**$ 12,810,000**	**$ 15,746,000**	**$ 9,503,000**	**$ 9,872,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	6,790,000	8,339,000	9,435,000	11,421,000	7,978,000	8,347,000
Non-General Fund GO Borrowing	-	100,000	1,850,000	2,800,000	-	-
	$ 6,790,000	**$ 8,439,000**	**$ 11,285,000**	**$ 14,221,000**	**$ 7,978,000**	**$ 8,347,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	882,700	1,084,070	1,226,550	1,484,730	1,037,140	1,085,110
Non-General Fund GO Borrowing	-	13,000	240,500	364,000	-	-
	$ 882,700	**$ 1,097,070**	**$ 1,467,050**	**$ 1,848,730**	**$ 1,037,140**	**$ 1,085,110**



Engineering - Bicycle and Pedestrian

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10138	BIKEWAYS PROGRAM	1,843,651	1,621,132
10142	CANNONBALL BIKE TRAIL	1,437,455	66,025
10143	CAPITAL CITY TRAIL	715,000	0
10148	SIDEWALK PROGRAM	3,995,435	3,334,186
10165	WEST TOWNE PATH	730,590	391,824
11859	AUTUMN RIDGE PATH	142,917	19,476
11868	TROY DR UNDERPASS	2,580,430	2,465,679
13664	HERMINA-STARKWEATHER CRK PED BRIDGE	632,149	532,700
14143	BADGER RUSK PATH	159,790	10,000
		$ 12,237,417	**$ 8,441,022**

Engineering - Bicycle and Pedestrian

Project & Program Details

Project	**Bikeways Program**	Project #	**10138**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for bicycle-related improvements and path resurfacing throughout the City. The goal of this program is to improve the pavement quality of the existing bike paths to meet City Standards and provide new paths to close gaps in the network. Projects within this program are prioritized based on pavement quality rating of existing bikeways and projects awarded federal funds through the Transportation Alternatives Program. The focus of funding in 2027 will be for path resurfacing and new paths. E Rusk Ave & Moorland are planned for 2027. Woodward Drive is planned for 2028, and W Beltline Path is planned for 2029.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,040,000	1,674,000	1,435,000	1,436,000	1,478,000	1,522,000
TIF Increment	395,000	-	-	-	-	-
Federal Sources	1,510,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	**$ 2,945,000**	**$ 3,174,000**	**$ 2,935,000**	**$ 2,936,000**	**$ 2,978,000**	**$ 3,022,000**

Project	**Sidewalk Program**	Project #	**10148**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for repairs to defective sidewalks and installation of new sidewalks. The goal of this program is to provide consistent maintenance of sidewalks for safe conditions, reduce the chance of injury, and to improve and maintain ADA compliance. Each year the Sidewalk Program repairs sidewalks in two or three Council Districts on a 10-year replacement cycle. In 2027, this program has planned sidewalk improvements for Council Districts 3 & 17.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	5,500,000	5,750,000	6,000,000	6,250,000	6,500,000	6,825,000
Special Assessment	25,000	25,000	25,000	25,000	25,000	25,000
Total	**$ 5,525,000**	**$ 5,775,000**	**$ 6,025,000**	**$ 6,275,000**	**$ 6,525,000**	**$ 6,850,000**

Project	**State Street Pedestrian Improvements**	Project #	**15797**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project will reconstruct sidewalks and terraces from the 100 through 600 blocks of State Street and make associated pedestrian, safety, and accessibility improvements. Work is tentatively scheduled for the 100 to 300 blocks in 2029 and the 400-600 blocks in 2030. The timing of the project is dependent on the ability of TID 50 to fund the project, and the schedule may need to be delayed depending on the status of the TID.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	100,000	1,850,000	2,800,000	-	-
Total	**$ -**	**$ 100,000**	**$ 1,850,000**	**$ 2,800,000**	**$ -**	**$ -**

Project & Program Details

Project	**Stoughton Road Ped/Bike Enhancements**	Project #	**15796**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project is proposed to construct Pedestrian and Bicycle Facilities in coordination with the Wisconsin Department of Transportation's planned Stoughton Road Project. Current proposed enhancements include a new pedestrian and bicycle bridge over Stoughton Road at Highway 30, a pedestrian and bicycle bridge over E Washington Ave, and a multi-use path on the east side of Stoughton Road from Hoepker Road to Highway 30.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	50,000	915,000	2,000,000	3,735,000	-	-
Total	**$ 50,000**	**$ 915,000**	**$ 2,000,000**	**$ 3,735,000**	**$ -**	**$ -**

Project	**West Towne Path Phase 2**	Project #	**12614**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project funds the construction of a new multi-use path from Zor Shrine Place to Gammon Road in 2028. The goal of the project is to increase bike and pedestrian mobility and improve connectivity to the surrounding neighborhoods. Federal funding has been secured.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	200,000	-	-	-	-	-
TIF Increment	-	1,496,000	-	-	-	-
Total	**$ 200,000**	**$ 1,496,000**	**$ -**	**$ -**	**$ -**	**$ -**

Engineering - Bicycle and Pedestrian

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Bikeways Program	2,945,000	1,040,000	1,905,000	2,945,000
Sidewalk Program	5,525,000	5,500,000	25,000	5,525,000
Stoughton Road Ped/Bike Enhancements	50,000	50,000	-	50,000
West Towne Path Phase 2	200,000	200,000	-	200,000
	$ 8,720,000	**$ 6,790,000**	**$ 1,930,000**	**$ 8,720,000**

Engineering - Facilities Management

Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

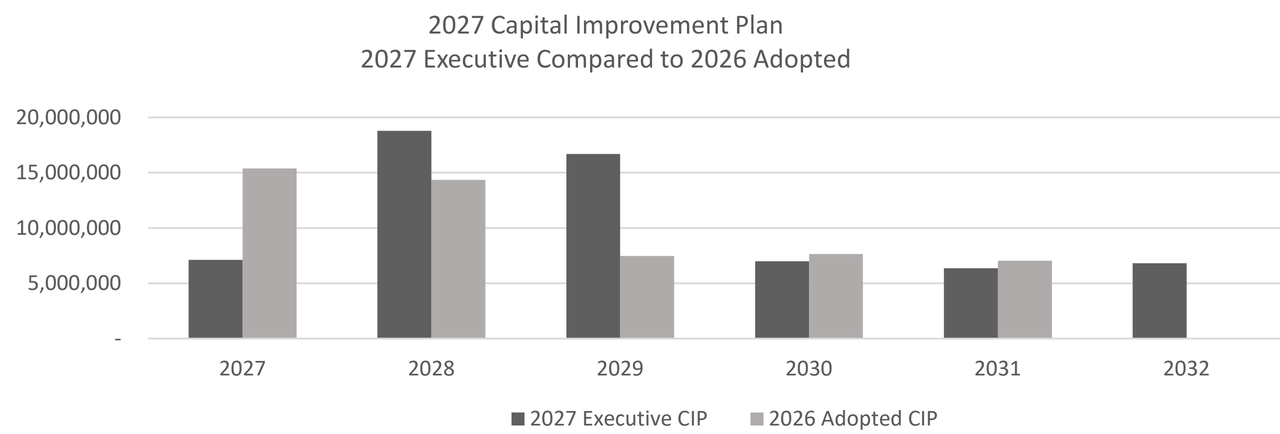
Summary Table

	2027	2028	2029	2030	2031	2032
ADA Transition Plan Implementation	200,000	225,000	250,000	275,000	300,000	300,000
CCB Improvements	350,000	350,000	350,000	365,000	385,000	400,000
CCB Office Remodels	-	7,000,000	8,250,000	-	-	-
Electric Vehicle (EV) Charging Infrastructure	410,000	430,000	450,000	470,000	490,000	500,000
Energy Improvements	3,500,000	3,300,000	3,300,000	3,300,000	2,500,000	2,500,000
Engineering Operations Facility Improvements	-	-	-	-	-	350,000
Engineering Operations Facility Workstations	400,000	-	-	-	-	-
Fire Facility Improvements	750,000	750,000	750,000	785,000	820,000	860,000
General Facility Improvements	210,000	205,000	200,000	195,000	190,000	200,000
Homeless Shelter Facilities Improvements	170,000	180,000	190,000	200,000	210,000	220,000
Horizon List Planning	50,000	50,000	50,000	50,000	50,000	50,000
Building Facility Improvements	-	150,000	150,000	150,000	150,000	150,000
PCED Community Facility Improvements	261,000	105,000	110,000	115,000	120,000	125,000
Park Facility Improvements	75,000	450,000	450,000	470,000	490,000	490,000
Police Facility Improvements	400,000	350,000	375,000	390,000	405,000	425,000
Streets Badger Office Remodel	150,000	4,890,000	-	-	-	-
Streets Facility Improvements	200,000	210,000	220,000	230,000	240,000	250,000
Streets Sycamore Partial Remodel	-	150,000	1,600,000	-	-	-
	$ 7,126,000	**$ 18,795,000**	**$ 16,695,000**	**$ 6,995,000**	**$ 6,350,000**	**$ 6,820,000**

Engineering - Facilities Management

Capital Improvement Plan (CIP) Overview

Changes from 2026 Adopted CIP



Description of Major Changes

ADA Transition Plan Implementation
- No major changes compared to 2026 Adopted CIP.

CCB Improvements
- No major changes compared to 2026 Adopted CIP.

CCB Office Remodels
- $8.3 million in General Fund GO Borrowing moved back from 2027 to 2029 to better align with Engineering Facilities staff work planning and to address City IT infrastructure needs.

Electric Vehicle (EV) Charging Infrastructure
- No major changes compared to 2026 Adopted CIP.

Energy Improvements
- No major changes compared to 2026 Adopted CIP.

Engineering Operations Facility Improvements
- Resuming program. Program name changed from "Engineering Service Building Improvements" to "Engineering Operations Facility Improvements."
- Program last included in 2025 Adopted Capital Budget.
- Executive budget includes $35,000 in General Fund GO Borrowing and $315,000 in Reserves Applied funding in 2032.

Engineering Operations Facility Workstations
- New project. Executive budget includes $240,000 in General Fund GO Borrowing and $160,000 in Reserves Applied funding in 2027. See project description for additional information.

Fire Facility Improvements
- No major changes compared to 2026 Adopted CIP.

General Facility Improvements
- No major changes compared to 2026 Adopted CIP.

Description of Major Changes (Continued)

Homeless Shelter Facilities Improvements
- Program name changed from “Reserve Fund to Maintain Temporary Shelter Facilities” to “Homeless Shelter Facilities Improvements" to reflect the addition of the men's permanent shelter on Bartillon Dr to the scope of the program.
- No major changes compared to 2026 Adopted CIP.

Horizon List Planning
- No major changes compared to 2026 Adopted CIP.

Madison Municipal Building Facility Improvements
- No major changes compared to 2026 Adopted CIP.

Park Facility Improvements
- No major changes compared to 2026 Adopted CIP.

PCED Community Facility Improvements
- Program name changed from "Senior Center Building Improvements" to " PCED Community Facility Improvements" to reflect the expanding scope of the program.
- Program budget increased by $550,000 in General Fund GO Borrowing in 2027-2031 to reflect expansion to more community facilities. This represents a 341.6% increase from the 2026 Adopted CIP.

Police Facility Improvements
- No major changes compared to 2026 Adopted CIP.

Streets Badger Office Remodel
- New project. Executive budget includes $4.8 million in General Fund GO Borrowing and $250,000 in Federal funding in 2027-2028. See project description for additional information.

Streets Facility Improvements
- Program budget decreased by $3.7 million in 2027-2031 largely related to shifting funding to the stand-alone projects created for the Streets Badger Rd and Sycamore Ave facilities remodels. This represents a 76.8% decrease from the 2026 Adopted CIP.

Streets Sycamore Partial Remodel
- New project. Executive budget includes $1.8 million in General Fund GO Borrowing in 2028-2029. See project description for additional information.

Engineering - Facilities Management

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	-	70,000	82,500	-	-	-
Building	6,876,000	18,450,000	16,312,500	6,670,000	6,000,000	6,470,000
Non-Capitalized Expense	200,000	225,000	250,000	275,000	300,000	300,000
Other	50,000	50,000	50,000	50,000	50,000	50,000
	$ 7,126,000	**$ 18,795,000**	**$ 16,695,000**	**$ 6,995,000**	**$ 6,350,000**	**$ 6,820,000**

2027 CIP by Funding Source

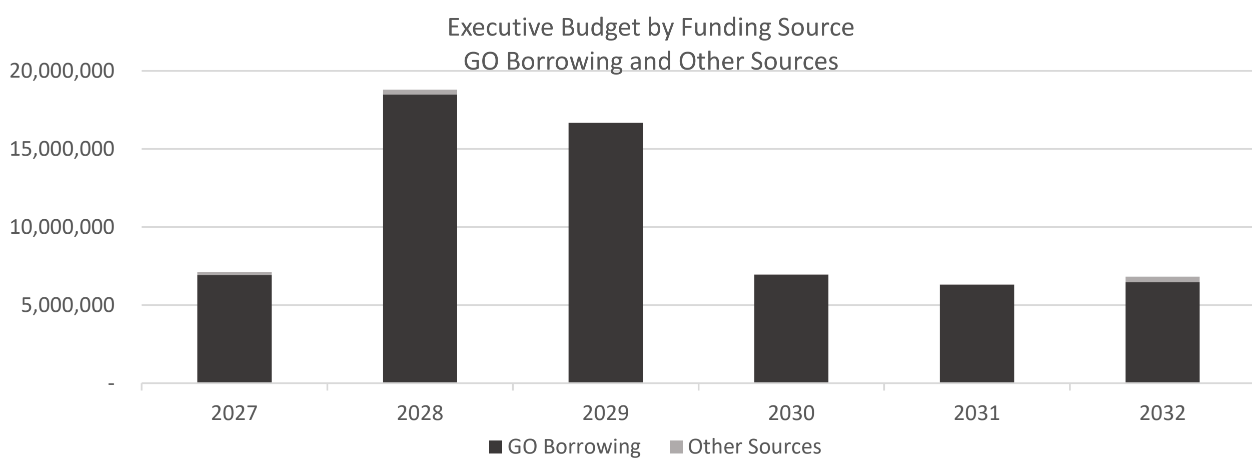
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	6,926,000	18,505,000	16,655,000	6,955,000	6,310,000	6,465,000
Federal Sources	-	250,000	-	-	-	-
Reserves Applied	160,000	-	-	-	-	315,000
State Sources	40,000	40,000	40,000	40,000	40,000	40,000
	$ 7,126,000	**$ 18,795,000**	**$ 16,695,000**	**$ 6,995,000**	**$ 6,350,000**	**$ 6,820,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	6,926,000	18,505,000	16,655,000	6,955,000	6,310,000	6,465,000
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 6,926,000	**$ 18,505,000**	**$ 16,655,000**	**$ 6,955,000**	**$ 6,310,000**	**$ 6,465,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	900,380	2,405,650	2,165,150	904,150	820,300	840,450
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 900,380	**$ 2,405,650**	**$ 2,165,150**	**$ 904,150**	**$ 820,300**	**$ 840,450**



Engineering - Facilities Management

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
10192	SERVICE BUILDING IMPROVEMENTS		14,393		33,900
10549	GENERAL FACILITY IMPROVEMENTS		609,383		437,393
10560	FIRE FACILITY IMPROVEMENTS		294,847		212,033
10561	CITY COUNTY BUILDING IMPROVEMENTS		483,691		483,762
10562	ENERGY IMPROVEMENTS		4,216,776		1,405,549
10564	PARK FACILITY IMPROVEMENTS		1,244,223		1,135,619
10565	STREETS FACILITY IMPROVEMENTS		961,370		880,723
11079	SAYLE ST FACILITY IMPROVEMENTS		204,425		204,472
12641	HORIZON LIST PLANNING		78,090		87,019
13341	POLICE FACILITY IMPROVEMENTS		556,394		403,135
13667	CCB OFFICE REMODELS		1,310,626		1,330,484
14140	EV CHARGING INFRASTRUCTURE		350,005		269,047
14357	TOWN OF MADISON TOWN HALL		(249)		-
14715	MMB FACILITY IMPROVEMENTS		148,711		20,000
14749	SENIOR CENTER FACILITY IMPROVEMENTS		146,824		149,660
14751	TEMPORARY SHELTER FACILITIES MAINT		559,449		495,135
15336	ELECTION OPERATIONS CENTER		3,999,536		3,999,700
		$	**15,178,493**	**$**	**11,547,630**

Project & Program Details

Project	**ADA Transition Plan Implementation**	Project #	**15751**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description

This project funds the design and construction to address the compliance issues identified in the ADA Transition Plan as completed by the Department of Civil Rights in 2025 and 2026. The transition plan lists the City of Madison facilities that are open to the public and the barriers to access currently present for each facility. The access barriers are then further prioritized as follows: Priority 1) Accessible approach and entrance - includes elements needed to get into the building like parking, accessible route, curb ramps, entrance, elevators, etc.; Priority 2) Access to goods and services - includes elements needed to access areas of the building like seating areas, rooms and spaces, wayfinding signs, service counters, elevators and more; Priority 3) Access to public restrooms - includes all aspects of an ADA compliant public restroom; Priority 4) Access to Additional Services - includes additional elements such as water fountains, public telephones, and audible and visual fire alarms. The City of Madison anticipates that it will remove the barriers to access in public facilities by 2040 and in Parks by 2055 pending budget approvals and staff resources. Annual projects and estimates require further coordination and scope identification. The items in City parks and libraries will be covered by separate budget requests.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	200,000	225,000	250,000	275,000	300,000	300,000
Total	**$ 200,000**	**$ 225,000**	**$ 250,000**	**$ 275,000**	**$ 300,000**	**$ 300,000**

Project	**CCB Improvements**	Project #	**10561**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the City's portion of shared City and County facility projects scheduled for the City County Building (CCB), 210 Martin Luther King Jr Blvd, a ~70-year old building. The goal of this program is to support necessary CCB facility improvements work initiated by Dane County facilities staff. Projects funded in this program generally include electrical, heating and cooling, plumbing, and other building updates. Specific projects are determined by Dane County staff. The costs for the program are based on historical averages and increased in out years for inflation.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	350,000	350,000	350,000	365,000	385,000	400,000
Total	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 365,000**	**$ 385,000**	**$ 400,000**

Project	**CCB Office Remodels**	Project #	**13667**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for the design and remodel of City office spaces in the CCB. The goal of the project is to replace decades old building systems, optimize and expand the usage of available space, and improve work spaces and meeting room spaces for City agencies including Information Technology, Attorney, Finance, Mayor's Office, Engineering, and possibly additional agencies to be determined upon completion of an updated master plan. The project's scope includes design, construction, office workstations, audiovisual equipment, moving costs, rental of temporary facilities, and staff costs. Master planning for levels 1, 4, and 5 was completed in 2021 (Phase 1). Construction for Phase 2 was completed in 2024 for Assessor, Clerk, and Treasurer at level 1; and Common Council Offices and Office of the Independent Monitor at level 5. Phase 2a was completed in 2025 for the Department of Civil Rights. Phase 3 is generally to complete the design and construction (in 2027/2028) for Information Technology and other users at level 5. Phase 4 is to complete the design and construction (in 2028/2029) for the Attorney's Office, Mayor's Office, and Finance at level 4. The design and construction work will be completed per the City's requirements to meet LEED Gold standards.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	7,000,000	8,250,000	-	-	-
Total	**$ -**	**$ 7,000,000**	**$ 8,250,000**	**$ -**	**$ -**	**$ -**

Project	**Electric Vehicle (EV) Charging Infrastructure**	Project #	**14140**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is to fund improvements to electrical systems at City-owned sites and facilities to accommodate added load from electric vehicle chargers. Fleet Service is transitioning the City's fleet to more electric vehicles as part of the 100% Renewable Madison plan. Many of these electrical vehicles will be stored, charged, and operated from facilities with electrical systems that were not designed with the capacity to support the appropriate electric vehicle charging systems. These systems will need to be upgraded with additional capacity to prepare for these new vehicles. The goal of the program is to have necessary infrastructure in place before the new EVs arrive at each facility so they can be put into effective use right away. The goal is to have the majority of this work completed by the Engineering Division's Green Power electricians and jobs training program.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	410,000	430,000	450,000	470,000	490,000	500,000
Total	**$ 410,000**	**$ 430,000**	**$ 450,000**	**$ 470,000**	**$ 490,000**	**$ 500,000**

Project & Program Details

Project	**Energy Improvements**	Project #	**10562**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for implementation of energy efficiency goals. The goals of the program are to meet the 100% Renewable Madison plan at City-owned sites and facilities, support energy efficiency, and reduce energy demand. Projects supported by this program include supplying distributed energy via solar photovoltaic (PV) panels, installation of LED lighting and building automation upgrades. Solar projects planned in 2027 include design and installation at the Streets Sycamore Facility, which also includes replacing the roof and upgrading LED Lighting. Several controls upgrades (replacing outdated and end of life controllers) are also planned at Police East, Police Training and Police West Districts. Engineering staff estimate that these projects will result in $100,000 in operating savings in each year of the CIP due to lower utility and maintenance costs.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	3,460,000	3,260,000	3,260,000	3,260,000	2,460,000	2,460,000
State Sources	40,000	40,000	40,000	40,000	40,000	40,000
Total	**$ 3,500,000**	**$ 3,300,000**	**$ 3,300,000**	**$ 3,300,000**	**$ 2,500,000**	**$ 2,500,000**

Project	**Engineering Operations Facility Improvements**	Project #	**10192**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

Program formerly named "Engineering Service Building Improvements". This program is for scheduled improvements and emergency repairs to the City's Engineering Services Building. The goal of this program is to maintain and improve this facility in a manner that optimizes service operations and work conditions and lowers energy costs by implementing energy efficiency components within the improvement projects. Projects funded in this program include building, mechanical, and utility system upgrades and replacements. Improvements funded by this project are chosen by evaluation of evolving building needs, mechanical equipment and facility condition, and tracking of building maintenance history. The building is approaching an age where we are starting to come up on the expected end-of-useful-life for a number of the major mechanical systems (including boilers and other major HVAC components, and sections of the roof).

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	-	-	35,000
Reserves Applied	-	-	-	-	-	315,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**

Project	**Engineering Operations Facility Workstations**	Project #	**16277**
Citywide Element	**Effective Government**	Project Type	**Project**

Project Description

The intent of this project is to procure and install new workstations at the Engineering Operations Facility. With the growth of Engineering staff and related field equipment, there needs to be a more efficient use of existing office area floor space. The existing workstations were designed and built in an era of paper drawings and are much larger than needed in today's computer drafting and digital drawing review era. This project also intends to include additional unassigned workstations on the second floor of the facility to provide surge space for agencies citywide when office workstations are needed on short notice. This project also intends to include workstations for the new office of the Public Works Director to be located on the second floor of the Engineering Operations Facility.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	240,000	-	-	-	-	-
Reserves Applied	160,000	-	-	-	-	-
Total	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Fire Facility Improvements**	Project #	**10560**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for scheduled improvements and emergency repairs to the City's fourteen (14) Madison Fire Department stations, administration offices, and CARES Team facility. The goal of this program is to maintain and improve the City's Fire facilities to optimize service operations and work conditions and to lower energy costs by implementing energy efficiency components within the improvement projects. Projects funded in this program include building, mechanical, and utility system upgrades and replacements. Improvements funded by this project are chosen by evaluation of mechanical equipment and facility condition, tracking of building maintenance history, and in consultation with the Fire Department.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	750,000	750,000	750,000	785,000	820,000	860,000
Total	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 785,000**	**$ 820,000**	**$ 860,000**

Project & Program Details

Project	**General Facility Improvements**	Project #	**10549**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for scheduled improvements and unplanned repairs to City-owned facilities. The goal of this program is to maintain and improve the City's facilities to optimize service operations and work conditions and to lower energy costs by implementing energy efficiency components within the improvement projects. Projects funded in this program include building, mechanical, and utility system upgrades at City-owned facilities.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	210,000	205,000	200,000	195,000	190,000	200,000
Total	**$ 210,000**	**$ 205,000**	**$ 200,000**	**$ 195,000**	**$ 190,000**	**$ 200,000**

Project	**Homeless Shelter Facilities Improvements**	Project #	**14751**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description

Program formerly named "Reserve Fund to Maintain Temporary Shelter Facilities". The name changed to reflect the addition of the men's permanent shelter on Bartillon Dr to the scope of the program. The City has established and is supporting facilities to support people in our community experiencing homelessness. These include the former Karmenta Nursing Home on Milwaukee Street for use by the Salvation Army to shelter homeless families with children; and the purpose-built Men's Shelter on Bartillon Drive. This program seeks to fund necessary improvements at these facilities.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	170,000	180,000	190,000	200,000	210,000	220,000
Total	**$ 170,000**	**$ 180,000**	**$ 190,000**	**$ 200,000**	**$ 210,000**	**$ 220,000**

Engineering - Facilities Management

Project & Program Details

Project	**Horizon List Planning**	Project #	**12641**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

The Horizon List contains projects that meet a clear community purpose but are not yet fully planned to the level to be considered and funded within the fiscal capacity of the Capital Improvement Plan. This program supports planning efforts around these projects to address any identified outstanding issues so that these projects can be proposed in a future CIP with more complete information. Taking this approach is intended to ensure the Capital Budget & CIP are built using project budgets and timelines that are consistent with the scope and overall goal of capital projects.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	50,000	50,000	50,000	50,000	50,000	50,000
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

Project	**Madison Municipal Building Facility Improvements**	Project #	**14715**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program is for scheduled improvements and emergency repairs to the City's Madison Municipal Building. The goal of this program is to maintain and improve this facility in a manner that optimizes service operations and work conditions and lowers energy costs by implementing energy efficiency components within the improvement projects. Projects funded in this program include building, mechanical, and utility system upgrades and replacements. Improvements funded by this project are chosen by evaluation of evolving building needs, mechanical equipment and facility condition, tracking of building maintenance history, and in consultation with the departments housed in this building. Major mechanical components are expected to start hitting scheduled end-of-life in 2033 (15 years after remodel), and request is expected to increase as of that year.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	150,000	150,000	150,000	150,000	150,000
Total	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**

Project	**Park Facility Improvements**	Project #	**10564**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for improvements and ongoing building maintenance at Parks facilities. The goals of this program are to provide quality park facilities to the community and to lower energy costs by implementing energy efficiency components within the improvement projects. Projects in 2027 include general park facility improvements and projects in 2028 include the renovation of Westmorland Park Shelter and general facility improvements.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	75,000	450,000	450,000	470,000	490,000	490,000
Total	**$ 75,000**	**$ 450,000**	**$ 450,000**	**$ 470,000**	**$ 490,000**	**$ 490,000**

Project	**PCED Community Facility Improvements**	Project #	**14749**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

Program formerly named "Senior Center Building Improvements". This program funds facility improvements to the Senior Center, Theresa Terrace Community Center, the Southwest Employment Center (formerly known as Park Edge Park Ridge), the Bridge Lake Point Community Center, the Meadowood Community Center, and, following the attachment of the Town of Blooming Grove on October 31, 2027, the Thurber Park Artist-in-Residency Facility. Funding in 2027 includes a hearing loop installation and elevator modernization & safety upgrades at the Senior Center. The remaining funding is for general facility improvements requests. This is a newly expanded program scope for Engineering Facilities and the team will need time throughout 2027 to assess these facilities and determine any specifics related to maintenance/improvements.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	261,000	105,000	110,000	115,000	120,000	125,000
Total	**$ 261,000**	**$ 105,000**	**$ 110,000**	**$ 115,000**	**$ 120,000**	**$ 125,000**

Project	**Police Facility Improvements**	Project #	**13341**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for scheduled improvements to the City's six Police District Stations and the Police Training Facility. The goal of this program is to maintain and improve the City's Police facilities to optimize service operations and work conditions and to lower energy costs by implementing energy efficiency components within the improvement projects. Improvements funded by this project are chosen by evaluation of mechanical equipment and facility condition, tracking of building maintenance history, and in consultation with the Police Department.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	400,000	350,000	375,000	390,000	405,000	425,000
Total	**$ 400,000**	**$ 350,000**	**$ 375,000**	**$ 390,000**	**$ 405,000**	**$ 425,000**

Project & Program Details

Project	**Streets Badger Office Remodel**	Project #	**16278**
Citywide Element	**Effective Government**	Project Type	**Project**

Project Description

In 2021 the Common Council approved operational transfer of Parking Enforcement from the Madison Police Department to the Parking Division with full transfer of operations by end of 2023. Since 2024, the Parking Enforcement Operations has been temporarily housed in the former Town of Madison Town Hall at 2120 Fish Hatchery Road.

This project intends to comprehensively remodel the existing Streets Division offices at 1501 W Badger Road and upgrade all building systems in the office area (mechanical/electrical/plumbing/technology/fire protection) in order to permanently colocate the Parking Enforcement Operations with existing Streets Division Operations. The Streets Division will also provide space in their adjacent garage storage facility to allow the Parking Enforcement team a space to park their entire fleet of vehicles indoors (a first for Parking Enforcement). This project will be constructed to LEED Gold standards including a geothermal system to reduce this facility's reliance on gas fuel.

This project is related to the commencement of the Streets/Fleet/Parks Public Works Facility construction at 402 South Point Road. Commencement and completion of the Public Works Facility construction at 402 South Point Road allows Streets Division to open up office and equipment space at the Streets Division facilities at 1501 Badger Road to accommodate Parking Enforcement Operations.

Moving Parking Enforcement Operations off the 2120 Fish Hatchery Road site is critical to commencing the South District Police Stations and Property and Evidence Facility at that site in 2029.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	150,000	4,640,000	-	-	-	-
Federal Sources	-	250,000	-	-	-	-
Total	**$ 150,000**	**$ 4,890,000**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Streets Facility Improvements**	Project #	**10565**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for scheduled improvements and emergency repairs to the four Streets Division facilities. The goal of this program is to maintain and improve the City's Streets facilities to optimize service operations and working conditions and to lower energy costs by implementing energy efficiency components within the improvement projects. Projects funded in this program include building, mechanical, and utility system upgrades and replacements. Improvements funded by this project are chosen by evaluation of mechanical equipment and facility condition, tracking of building maintenance history, and in consultation with the Streets Division.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	200,000	210,000	220,000	230,000	240,000	250,000
Total	**$ 200,000**	**$ 210,000**	**$ 220,000**	**$ 230,000**	**$ 240,000**	**$ 250,000**

Project & Program Details

Project	**Streets Sycamore Partial Remodel**	Project #	**16279**
Citywide Element	**Effective Government**	Project Type	**Project**

Project Description

With the growth of staff and related field equipment in the Engineering Division, the Engineering team intends to relocate its Facilities Operations section (Mechanics/Electrical/Custodial) from 1600 Emil Street (the Engineering Operations Facility) to colocate in the Streets Division facility at 4602 Sycamore Avenue with Streets/Parks/Weights+Measures. This project includes comprehensive remodel of the vacant former Fleet Service space in the 4602 Sycamore Avenue facility for use by Engineering - Facilities Operations. Engineering - Facilities Operations will also occupy existing mezzanine and parking areas at little to no additional capital costs.

Given the aforementioned growth of staff and related field equipment Engineering - Facilities Operations has moved a portion of its operations (primarily short-term storage) to 2120 Fish Hatchery Road. Moving Engineering - Facilities Operations off the 2120 Fish Hatchery Road site is critical to commencing the South District Police Stations and Property and Evidence Facility at that site in 2029.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	150,000	1,600,000	-	-	-
Total	**$ -**	**$ 150,000**	**$ 1,600,000**	**$ -**	**$ -**	**$ -**

Engineering - Facilities Management

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
ADA Transition Plan Implementation	200,000	200,000	-	200,000
CCB Improvements	350,000	350,000	-	350,000
Electric Vehicle (EV) Charging Infrastructure	410,000	410,000	-	410,000
Energy Improvements	3,500,000	3,460,000	40,000	3,500,000
Engineering Operations Facility Workstations	-	240,000	160,000	400,000
Fire Facility Improvements	750,000	750,000	-	750,000
Fire Station 10 / Police North District Facility	3,000,000	-	-	-
General Facility Improvements	210,000	210,000	-	210,000
Homeless Shelter Facilities Improvements	170,000	170,000	-	170,000
Horizon List Planning	50,000	50,000	-	50,000
PCED Community Facility Improvements	261,000	261,000	-	261,000
Park Facility Improvements	75,000	75,000	-	75,000
Police Facility Improvements	400,000	400,000	-	400,000
Streets Badger Office Remodel	150,000	150,000	-	150,000
Streets Facility Improvements	200,000	200,000	-	200,000
	$ 9,726,000	**$ 6,926,000**	**$ 200,000**	**$ 7,126,000**

Engineering - Major Streets

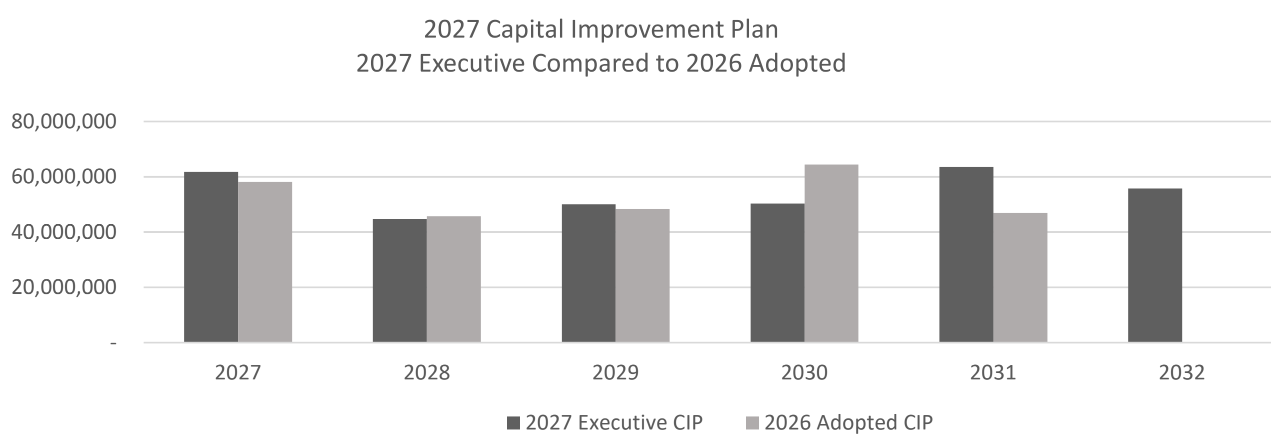
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Bridge Repair	280,000	290,000	300,000	315,000	331,000	348,000
High Point/Raymond/MidTown	50,000	-	500,000	-	15,803,000	-
Hoepker Road/Portage Road	-	-	-	-	-	-
John Nolen Drive	5,400,000	3,628,000	4,700,000	-	-	-
Midvale Blvd	-	-	-	-	-	2,200,000
Pavement Management	13,911,000	16,098,000	21,226,000	21,947,000	23,145,000	24,548,000
Pleasant View Rd Phase 2	-	-	-	4,218,000	-	-
Reconstruction Streets	25,069,000	24,646,000	23,291,000	23,881,000	24,084,000	23,519,000
Regent Street	17,051,000	-	-	-	150,000	5,184,000
	$ 61,761,000	**$ 44,662,000**	**$ 50,017,000**	**$ 50,361,000**	**$ 63,513,000**	**$ 55,799,000**

Changes from 2026 Adopted CIP



Engineering - Major Streets

Capital Improvement Plan (CIP) Overview

Description of Major Changes

Bridge Repair

- No major changes compared to 2026 Adopted CIP.

High Point/Raymond/MidTown

- Total project budget increased $953,000 comprised of $50,000 in Impact Fees in 2027, $672,000 in General Fund GO Borrowing in 2031, and $231,000 in Special Assessments in 2031. This reflects a 6.2% increase.
- Project was delayed from 2030 to 2031 due to availability of federal funds in 2031.

John Nolen Drive

- Project budget increased by $5.4 million in Reserves Applied in 2027. This reflects a 64.8% increase. Funding in 2027 is proposed for pavement replacement on John Nolen Drive from Broom Street to Blair Street.
- The State of Wisconsin Department of Transportation and the City of Madison executed a jurisdictional transfer agreement whereby the City assumes full responsibility for designing, maintaining, and managing sections of US Highway 151 from the Beltline to Blair St/East Washington Ave. The jurisdictional transfer includes a portion of John Nolen Dr from North Shore Dr to Blair St.
- The jurisdictional transfer agreement was authorized by Common Council via Legistar file #93777. Per the agreement, the City received $37.0 million from the State of Wisconsin. The $5.4 million in Reserves Applied for this project in 2027 reflects a portion of these funds. The remaining funds will be used for additional transportation-related projects, prioritizing projects in the corridor of the jurisdictional transfer. These projects are subject to Common Council approval.

Midvale Blvd

- New project. Executive includes $2.0 million in General Fund GO Borrowing, $100,000 in Sewer Reserves, and $100,000 in Stormwater Reserves in 2032 for the reconstruction of Midvale Blvd from Mineral Point Rd to University Ave.
- Funding in 2032 is for design with construction not currently programmed. City Engineering anticipates the project would score high for a federal Surface Transportation Block Grant, which would cover 65% of the construction costs. At this time, federal funds are not secured.

Pavement Management

- Program budget decreased by $10.1 million from 2027-2031 due to revised scoping of planned projects, primarily in the Sewer Utility and Stormwater Utility. This reflects a 9.5% decrease.
- Total program budget decrease includes $4.5 million in Sewer Reserves, $3.7 million in Revenue Bonds, $1.5 million in General Fund GO Borrowing, $990,000 in Stormwater Borrowing, $816,000 in Sewer Special Assessments, and $90,000 in Stormwater Special Assessments. The decrease is partially offset by an increase of $500,000 in TIF Borrowing (TID 51 South Madison), $1.0 million in TIF Increment (TID 46 Research Park), and $70,000 in Stormwater Reserves.
- The program budget was decreased by $40,000 in General Fund GO Borrowing. The Engineering Division requested to reallocate this amount to the Engineering - Other Projects Equipment and Vehicle Replacement Program (Munis #10576), which was increased by an equivalent amount.

Pleasant View Rd Phase 2

- Project budget increased by $141,000 in Revenue Bonds ($85,000) and Sewer Special Assessments ($56,000) in 2030 due to revised sanitary sewer estimates. This reflects a 3.5% increase.

Description of Major Changes (Continued)

Reconstruction Streets

- Program budget increased by $12.3 million from 2027-2031. This reflects an 11.3% increase.
- Funding changes from 2027-2031 are driven primarily by revised Stormwater estimated expenses ($9.4 million) and Sanitary Sewer estimated expenses ($2.9 million). Updated estimates related to planned projects in the Lake Forest area from 2027-2029 that require significant sanitary sewer and storm sewer work.
- Funding source change of $2.5 million in General Fund GO Borrowing to Non-General Fund GO Borrowing in 2027. Due to location, Carver/Dodge is eligible for TID 51 (South Madison) support.

Regent Street

- Project budget decreased by $224,000 in 2027 due to revised estimates. This reflects a 1.3% decrease in the first phase of the project. Sanitary Sewer funding increased by $102,000 in Municipal Capital Participate and $74,000 in Sewer Reserves. Stormwater funding decreased by $3.0 million in Non-General GO Borrowing (Stormwater) and $400,000 in Stormwater Reserves. These decreases are offset by a $3.0 million increase in Non-General Fund GO Borrowing (TID 48 Regent Street).
- Request adds funding for the second phase of the project that includes reconstruction of Regent St from Park St to W Washington Ave. Phase 2 includes $150,000 for design in 2031 and $5.2 million for construction in 2032.

Hoepker Road/Portage Road

- Project moved to Horizon List. The 2026 Adopted CIP included $1.8 million in funding in 2028.

Engineering - Major Streets

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	60,000	-	-	-	59,000	-
Bridge	280,000	290,000	300,000	315,000	331,000	348,000
Land	-	-	500,000	-	-	-
Sanitary Sewer	9,184,000	7,621,000	12,072,000	12,960,000	12,771,000	13,851,000
Stormwater Network	14,250,000	8,830,000	5,500,000	5,000,000	14,600,000	8,300,000
Street	37,987,000	27,921,000	31,645,000	32,086,000	35,752,000	33,300,000
	$ 61,761,000	**$ 44,662,000**	**$ 50,017,000**	**$ 50,361,000**	**$ 63,513,000**	**$ 55,799,000**

2027 CIP by Funding Source

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	19,464,000	21,573,000	24,536,000	29,038,000	32,472,000	28,468,000
Non-GF GO Borrowing	22,810,000	11,363,000	6,770,000	3,890,000	12,130,000	7,825,000
County Sources	-	-	2,350,000	-	-	-
Impact Fees	50,000	-	-	-	1,000,000	-
Municipal Capital Participate	355,000	-	-	-	-	214,000
Reserves Applied	10,682,000	3,231,000	6,528,000	6,600,000	7,362,150	9,079,000
Revenue Bonds	3,777,000	4,954,000	5,018,000	5,730,000	5,588,850	5,300,000
Special Assessment	3,398,000	3,316,000	4,590,000	4,878,000	4,735,000	4,688,000
State Sources	225,000	225,000	225,000	225,000	225,000	225,000
TIF Increment	1,000,000	-	-	-	-	-
	$ 61,761,000	**$ 44,662,000**	**$ 50,017,000**	**$ 50,361,000**	**$ 63,513,000**	**$ 55,799,000**

Borrowing Summary

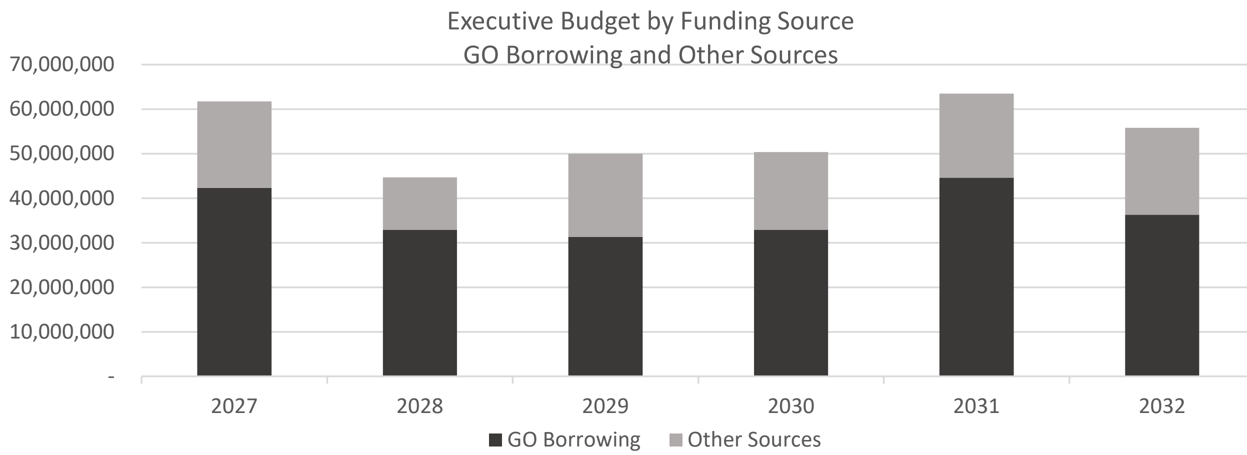
	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	19,464,000	21,573,000	24,536,000	29,038,000	32,472,000	28,468,000
Non-General Fund GO Borrowing	22,810,000	11,363,000	6,770,000	3,890,000	12,130,000	7,825,000
	$ 42,274,000	**$ 32,936,000**	**$ 31,306,000**	**$ 32,928,000**	**$ 44,602,000**	**$ 36,293,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	2,530,320	2,804,490	3,189,680	3,774,940	4,221,360	3,700,840
Non-General Fund GO Borrowing	2,965,300	1,477,190	880,100	505,700	1,576,900	1,017,250
	$ 5,495,620	**$ 4,281,680**	**$ 4,069,780**	**$ 4,280,640**	**$ 5,798,260**	**$ 4,718,090**

Engineering - Major Streets

Summary of Expenditures and Revenues



Engineering - Major Streets

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10204	RURAL TO URBAN STREETS	33,600	111,200
10218	RAILROAD CROSSINGS	1,213,353	-
10226	RECONSTRUCTION STREETS	10,585,089	8,214,420
10284	PLEASANT VIEW ROAD	2,377,650	6,400
10538	BRIDGE REPAIR & REPLACEMENT	21,007	14,357
10540	PAVEMENT MANAGEMENT	8,150,835	7,864,002
11131	MINERAL POINT RD (BELTLINE-HIGH PT)	81,014	1,266,451
11133	S PARK ST (OLIN TO RR)	274,534	447,834
11168	UNIVERSITY AVE (SHOREWOOD-UNIV BAY)	186,158	355,809
11543	E WILSON ST AND E DOTY ST	332,621	1,129
11984	ATWOOD AVE RECONSTRUCTION	1,942,061	1,061
12630	PLEASANT VIEW ROAD PHASE 2	607,101	753,300
13013	CTH AB INTERCHANGE	284,054	38
13835	CTH M	4,333,276	-
13838	BLAIR ST	428,434	98,231
15233	REGENT STREET	211,988	53,000
15322	JOHN NOLEN DR	14,383,734	5,599,000
15401	HIGH POINT / RAYMOND / MID TOWN	1,058,160	1,424,500
		$ 46,504,669	**$ 26,210,732**

Project & Program Details

Project	**Bridge Repair**	Project #	**10538**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for repair, replacement and painting of bridges to maintain a safe condition and extend service. The goal of this program is to provide safe bridges measured by routine evaluation. Project funding in this program typically includes minor bridge repairs, painting and resurfacing. Funding in 2027 is for epoxy overlays citywide.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	280,000	290,000	300,000	315,000	331,000	348,000
Total	**$ 280,000**	**$ 290,000**	**$ 300,000**	**$ 315,000**	**$ 331,000**	**$ 348,000**

Project	**High Point/Raymond/MidTown**	Project #	**15401**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project funds the construction of a realignment of Raymond and Mid Town Roads as included in the High Point Raymond Neighborhood Development Plan. The project also includes a multi-use path, stormwater improvements and an extension of High Point Road. Construction is to be completed in phases. Funding in 2029 is for real estate acquisition and 2031 is for construction on Mid Town Rd and Raymond Rd. $10.6 million in Federal funding has been secured and will be administered by the State.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	500,000	-	5,972,000	-
Non-GF GO Borrowing	-	-	-	-	8,100,000	-
Impact Fees	50,000	-	-	-	1,000,000	-
Reserves Applied	-	-	-	-	500,000	-
Special Assessment	-	-	-	-	231,000	-
Total	**$ 50,000**	**$ -**	**$ 500,000**	**$ -**	**$ 15,803,000**	**$ -**

Project & Program Details

Project	**John Nolen Drive**	Project #	**15322**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

The first phase of John Nolen Dr is under construction between North Shore Drive and Lakeside Street. The goal of the project is to improve the transportation safety for this corridor for pedestrians, bicycles and motor vehicles. The project's scope includes replacing the six bridges on the John Nolen Drive causeway, which are approaching the end of their service life. The multi-use path is also planned to be reconstructed to create additional space for bike and pedestrian traffic, particularly where it is narrow over waterways. Pavement is planned for replacement in the corridor. Funding in 2027 is for pavement replacement from Broom St. to Blair St. Funding in 2028 is planned for Lakeside St to Olin Ave. Funding in 2029 is planned for Olin Ave to USH 12.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	3,628,000	2,350,000	-	-	-
County Sources	-	-	2,350,000	-	-	-
Reserves Applied	5,400,000	-	-	-	-	-
Total	**$ 5,400,000**	**$ 3,628,000**	**$ 4,700,000**	**$ -**	**$ -**	**$ -**

Project	**Midvale Blvd**	Project #	**16281**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project will reconstruct Midvale Blvd from Mineral Point Rd to University Ave. Curb and gutter, sidewalk, bicycle facilities, lighting and storm sewer will be constructed. Funding in 2032 is for design. The construction is not currently programmed. Federal funds are not secured at this time.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	-	-	2,000,000
Reserves Applied	-	-	-	-	-	200,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,200,000**

Project & Program Details

Project	**Pavement Management**	Project #	**10540**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for resurfacing, repairing, crack sealing, and chip sealing on existing streets. The goal of the program is to extend the life of existing streets. Each year the program resurfaces 5-10 miles, chip seals approximately 75 miles and crack seals approximately 75 miles. Projects planned in 2027 include: Chip and Crack Seal, Patching, Junction Rd, Science Ct/ Science Dr, North Star Dr, Camilla/ Dolores/ Loretta/ Christine, E Rusk Ave, Moorland Rd, Crawford Dr.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	9,634,000	11,783,000	13,061,000	13,714,000	14,400,000	15,120,000
Non-GF GO Borrowing	1,060,000	1,230,000	1,570,000	1,050,000	1,050,000	1,020,000
TIF Increment	1,000,000	-	-	-	-	-
Special Assessment	1,018,000	1,024,000	1,754,000	1,813,000	1,870,000	1,935,000
Revenue Bonds	109,000	1,389,000	1,518,000	1,885,000	1,988,000	2,173,000
Reserves Applied	1,090,000	672,000	3,323,000	3,485,000	3,837,000	4,300,000
Total	**$ 13,911,000**	**$ 16,098,000**	**$ 21,226,000**	**$ 21,947,000**	**$ 23,145,000**	**$ 24,548,000**

Project	**Pleasant View Rd Phase 2**	Project #	**12630**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project is for reconstructing Pleasant View Road from Mineral Point Road to Old Sauk Road. The goal of this project is to expand the existing roadway, provide pedestrian and bicycle facilities, and improve the pavement quality. The project's scope includes construction of a four-lane street with multi-use path and sidewalk to replace the existing two-lane roadway, consistent with prior phases of construction on Pleasant View. Construction is planned for 2030.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	3,800,000	-	-
Revenue Bonds	-	-	-	180,000	-	-
Special Assessment	-	-	-	238,000	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 4,218,000**	**$ -**	**$ -**

Project & Program Details

Project	**Reconstruction Streets**	Project #	**10226**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for replacing deteriorated streets to maintain neighborhood roadways. Projects funded include those where a full street replacement is necessary. Streets planned in 2027 include portions of: Euclid/ Birch, Farwell/ Anzinger/ South/ North, Jefferson/ Oakland/ Grant, Evergreen/ Center/ Willard/ Ohio, S Franklin/ Ridge/ Sylvan, Milwaukee St, Carver/ Dodge/ Irwin/ Dickson/ Martin. The Carver/ Dodge/ Irwin/ Dickson/ Martin is a new project proposed in an area of the City recently annexed in from the Town of Madison, which has immediate needs due to a failing private water supply that will be transferred over to City Water with the project.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	9,550,000	9,500,000	10,675,000	11,209,000	11,769,000	11,000,000
Non-GF GO Borrowing	6,150,000	6,505,000	2,850,000	2,840,000	2,830,000	2,805,000
Special Assessment	2,305,000	2,292,000	2,836,000	2,827,000	2,634,000	2,745,000
State Sources	225,000	225,000	225,000	225,000	225,000	225,000
Revenue Bonds	3,089,000	3,565,000	3,500,000	3,665,000	3,600,850	2,966,000
Reserves Applied	3,750,000	2,559,000	3,205,000	3,115,000	3,025,150	3,778,000
Total	**$ 25,069,000**	**$ 24,646,000**	**$ 23,291,000**	**$ 23,881,000**	**$ 24,084,000**	**$ 23,519,000**

Project	**Regent Street**	Project #	**15233**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project is for reconstructing Regent Street from Randall Ave to Park St. The goal of this project is to improve the pavement quality and enhance pedestrian and bicycle connections. The project's scope includes construction of the pavement, curb and gutter, sidewalk, terraces and pavement markings. The existing storm sewer box culvert is in poor condition and will be constructed under the street and sized per watershed study recommendations. Construction is planned for 2027.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	15,600,000	-	-	-	150,000	4,000,000
Reserves Applied	442,000	-	-	-	-	801,000
Special Assessment	75,000	-	-	-	-	8,000
Municipal Capital Participate	355,000	-	-	-	-	214,000
Revenue Bonds	579,000	-	-	-	-	161,000
Total	**$ 17,051,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 5,184,000**

Engineering - Major Streets

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Bridge Repair	280,000	280,000	-	280,000
High Point/Raymond/MidTown	50,000	-	50,000	50,000
John Nolen Drive	5,400,000	-	5,400,000	5,400,000
Pavement Management	13,951,000	10,694,000	3,217,000	13,911,000
Reconstruction Streets	25,069,000	15,700,000	9,369,000	25,069,000
Regent Street	16,451,000	15,600,000	1,451,000	17,051,000
	$ 61,201,000	**$ 42,274,000**	**$ 19,487,000**	**$ 61,761,000**

Engineering - Other Projects

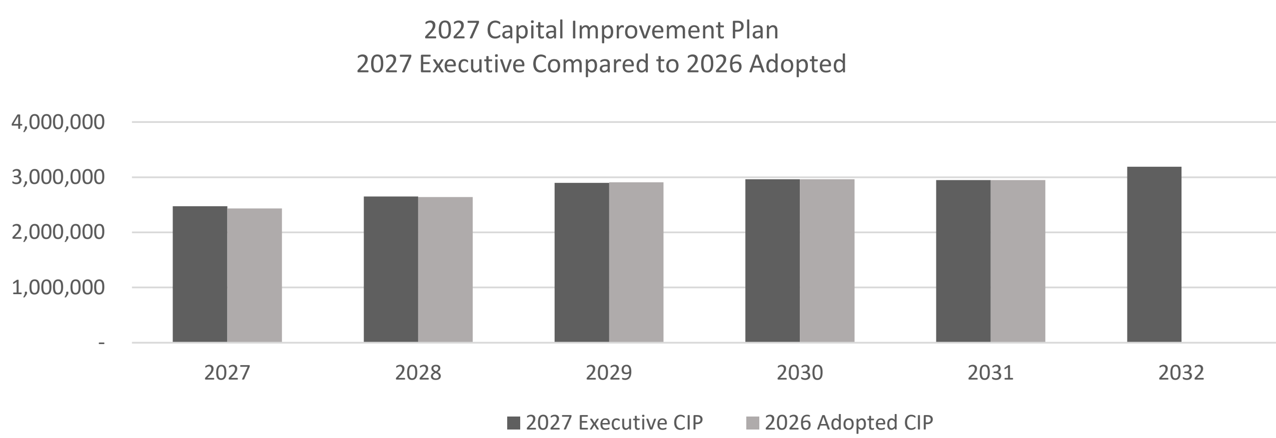
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Aerial Photo / Orthophotos	-	84,000	-	154,000	-	88,200
Equipment and Vehicle Replacement	2,425,000	2,504,000	2,629,000	2,760,000	2,899,000	3,054,000
Median Fence Repairs	50,000	50,000	50,000	50,000	50,000	50,000
Warning Sirens	-	-	95,000	-	-	-
Waste Oil Collection Sites	-	10,000	121,250	-	-	-
	$ 2,475,000	**$ 2,648,000**	**$ 2,895,250**	**$ 2,964,000**	**$ 2,949,000**	**$ 3,192,200**

Changes from 2026 Adopted CIP



Description of Major Changes

Aerial Photo / Orthophotos
- No major changes compared to 2026 Adopted CIP.

Equipment and Vehicle Replacement
- The program budget was increased by $40,000 in General Fund GO Borrowing. The Engineering Division request to reallocate this amount from the Engineering - Major Streets Pavement Management Program (Munis #10540), which was decreased by an equivalent amount.

Median Fence Repairs
- No major changes compared to 2026 Adopted CIP.

Warning Sirens
- No major changes compared to 2026 Adopted CIP.

Waste Oil Collection Sites
- $10,000 in Reserved Applied funding moved to 2028 from 2029 for design funding of the new recycling location at the Far West Public Works Facility.

Engineering - Other Projects

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	-	10,000	121,250	-	-	-
Land Improvements	50,000	50,000	50,000	50,000	50,000	50,000
Machinery and Equipment	2,425,000	2,504,000	2,724,000	2,760,000	2,899,000	3,054,000
Other	-	84,000	-	154,000	-	88,200
	$ 2,475,000	**$ 2,648,000**	**$ 2,895,250**	**$ 2,964,000**	**$ 2,949,000**	**$ 3,192,200**

2027 CIP by Funding Source

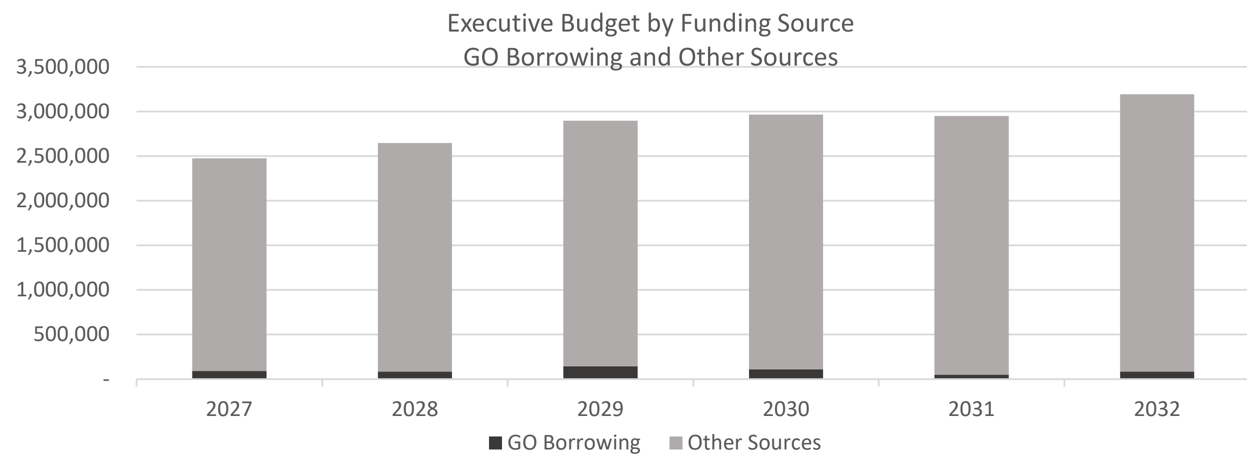
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	90,000	83,600	145,000	111,600	50,000	85,280
Reserves Applied	2,385,000	2,564,400	2,750,250	2,852,400	2,899,000	3,106,920
	$ 2,475,000	**$ 2,648,000**	**$ 2,895,250**	**$ 2,964,000**	**$ 2,949,000**	**$ 3,192,200**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	90,000	83,600	145,000	111,600	50,000	85,280
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 90,000	**$ 83,600**	**$ 145,000**	**$ 111,600**	**$ 50,000**	**$ 85,280**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	11,700	10,868	18,850	14,508	6,500	11,086
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 11,700	**$ 10,868**	**$ 18,850**	**$ 14,508**	**$ 6,500**	**$ 11,086**



Engineering - Other Projects

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10192	SERVICE BUILDING IMPROVEMENTS	14,386	-
10576	EQUIPMENT AND VEHICLES	3,372	-
11082	MEDIAN FENCE REPAIRS	100,679	52,500
11494	WASTE OIL COLLECTION SITES	114,902	-
11495	WARNING SIRENS	90,000	55,000
11846	AERIAL & ORTHO PHOTOS	121,800	38,800
		$ 445,139	**$ 146,300**

Engineering - Other Projects

Project & Program Details

Project	**Aerial Photo / Orthophotos**	Project #	**11846**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for updating the City's GIS base mapping with the aerial photography, contours and impervious area shapes of existing City lands and adjacent areas where the City may expand. The goal of the program is to provide data and imagery to inform City operations, planning and stormwater modeling efforts and requirements. This project completes aerial photography and aerial photos and impervious area identification combined with digital topographic information on an alternating biennial cycle.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	33,600	-	61,600	-	35,280
Reserves Applied	-	50,400	-	92,400	-	52,920
Total	**$ -**	**$ 84,000**	**$ -**	**$ 154,000**	**$ -**	**$ 88,200**

Project	**Equipment and Vehicle Replacement**	Project #	**10576**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for the purchase of vehicles and equipment utilized by the Landfill, Sewer, and Stormwater Utilities. The goal of this program is to provide the necessary transportation and equipment resources for the services provided by these agencies. Vehicles funded include those to support construction and sewer cleaning, with an emphasis on purchase of electric vehicles.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	40,000	-	-	-	-	-
Reserves Applied	2,385,000	2,504,000	2,629,000	2,760,000	2,899,000	3,054,000
Total	**$ 2,425,000**	**$ 2,504,000**	**$ 2,629,000**	**$ 2,760,000**	**$ 2,899,000**	**$ 3,054,000**

Project	**Median Fence Repairs**	Project #	**11082**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for the operational maintenance and repair of median fences that exist throughout the City. These fences continue to be installed with new street reconstruction projects to limit unsafe pedestrian movements. Fences in median areas are at high risk for damage from both snow loads and as a result of motor vehicle accidents and require frequent repair. When damage is associated with a motor vehicle accident, efforts are made to recover costs from the operators involved in the accident in cooperation with Risk Management.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	50,000	50,000	50,000	50,000	50,000	50,000
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

Engineering - Other Projects

Project & Program Details

Project	**Warning Sirens**	Project #	**11495**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for upgrades and expansions to the City's emergency warning siren network. The goal of this program is to maintain the alert system provided by the network of warning sirens. Funding is for adding sirens to support the growing City's needs.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	95,000	-	-	-
Total	**$ -**	**$ -**	**$ 95,000**	**$ -**	**$ -**	**$ -**

Project	**Waste Oil Collection Sites**	Project #	**11494**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for upgrading/replacing the City's three (3) Waste Oil collection sites and construction of a fourth as required by state statutes. The goal of this program is to provide residents a safe, convenient and free location to dispose of waste oil. Further, the City's operational goal is to maintain compliance with Wisconsin Department of Natural Resources standards and isolate any illicit dumping of waste oil containing polychlorinated biphenyls (PCBs). A new site is being planned for 2029 at the South Point Road Public Works facility.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	10,000	121,250	-	-	-
Total	**$ -**	**$ 10,000**	**$ 121,250**	**$ -**	**$ -**	**$ -**

Engineering - Other Projects

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Equipment and Vehicle Replacement	2,385,000	40,000	2,385,000	2,425,000
Median Fence Repairs	50,000	50,000	-	50,000
	$ 2,435,000	**$ 90,000**	**$ 2,385,000**	**$ 2,475,000**

Sewer Utility

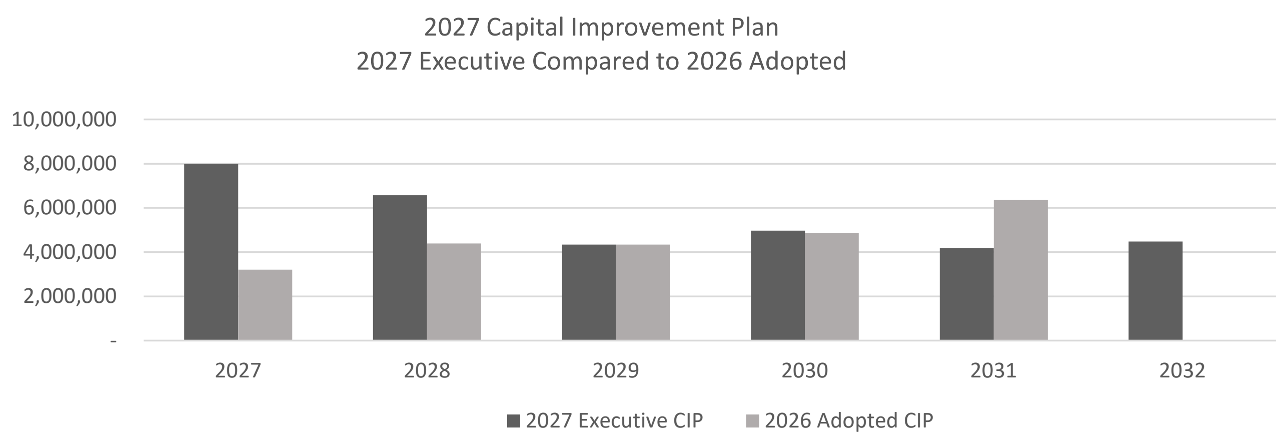
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Citywide Pumping Stations-Emergency Power Stationary Generators	75,000	75,000	75,000	78,000	78,000	78,000
Lift Station & Force Main Rehabilitation and Replacement	2,296,000	2,235,000	440,000	463,000	1,290,000	1,474,000
Sewer Access Improvements	149,000	856,000	156,000	156,000	156,000	156,000
Sewer Impact Fee Districts	1,850,000	20,000	1,000,000	1,500,000	-	-
Sewer Reconstruction	1,632,000	1,286,000	472,000	575,000	472,000	472,000
Trenchless Sewer Rehabilitation	1,995,000	2,095,000	2,199,000	2,199,000	2,199,000	2,300,000
	$ 7,997,000	**$ 6,567,000**	**$ 4,342,000**	**$ 4,971,000**	**$ 4,195,000**	**$ 4,480,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Citywide Pumping Stations-Emergency Power Stationary Generators
- No major changes compared to 2026 Adopted CIP.

Lift Station & Force Main Rehabilitation and Replacement
- Program budget increased by $900,000 in Revenue Bonds in 2027. This reflects a 36.6% increase across the CIP (2027-2031).
- Program budget increased by $1.6 million in Sewer Reserves Applied from 2027-2031. This reflects a 94.0% increase.
- Program adds $1.5 million in 2032, including $1.2 million for Truax Force Main Replacement.
- The overall program budget increased $2.5 million from the 2026 Adopted CIP due to changes in project scope, shifting in project's implementation timeline, and higher cost estimates.

Description of Major Changes (Continued)

Sewer Access Improvements

- Program budget increased by $700,000 in Reserves Applied in 2028 to reflect the addition of the Government Road Sewer Access Improvement project. This reflects a 90.6% increase across the CIP (2027-2031).

Sewer Impact Fee Districts

- Program budget decreased by $383,000 in Impact Fees from 2027-2031. This reflects an 8.1% decrease.
- The Pumpkin Hollow Sewer project moved forward from 2031 to 2027, and the cost decreased from $2.2 million to $1.9 million due to revised project scope.

Sewer Reconstruction

- Program budget increased by $670,000 in Revenue Bonds from 2028-2030. This reflects a 40.0% increase.
- Program budget increased by $539,000 in Sewer Reserves Applied from 2027-2028. This reflects an 81.4% increase.
- Program budget added $860,000 in TIF funding (TID 46 Research Park) in 2027 for expanded sewer capacity on Yellowstone to support growth in the area.
- The overall program budget increased $2.1 million from the 2026 Adopted CIP due to sewer constructions and upgrades. This reflects an 87.4% increase.

Trenchless Sewer Rehabilitation

- No major changes compared to 2026 Adopted CIP.

Sewer Utility

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Land	149,000	856,000	156,000	156,000	156,000	156,000
Sanitary Sewer	7,848,000	5,711,000	4,186,000	4,815,000	4,039,000	4,324,000
	$ 7,997,000	**$ 6,567,000**	**$ 4,342,000**	**$ 4,971,000**	**$ 4,195,000**	**$ 4,480,000**

2027 CIP by Funding Source

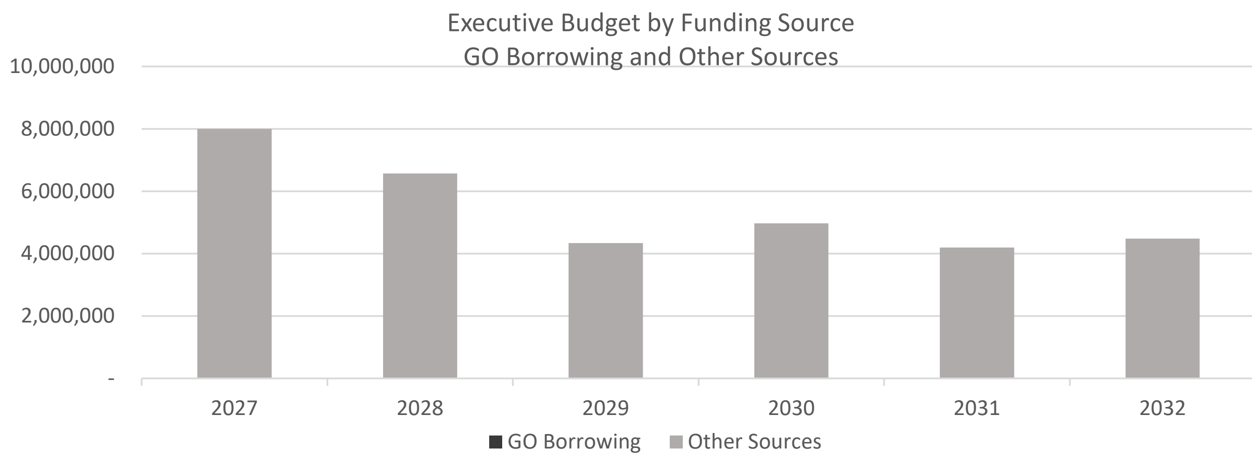
	2027	2028	2029	2030	2031	2032
Impact Fees	1,850,000	-	1,000,000	1,500,000	-	-
Reserves Applied	2,249,000	2,878,000	1,410,000	1,436,000	1,563,000	1,797,000
Revenue Bonds	3,026,000	3,684,000	1,927,000	2,030,000	2,627,000	2,678,000
Special Assessment	12,000	5,000	5,000	5,000	5,000	5,000
TIF Increment	860,000	-	-	-	-	-
	$ 7,997,000	**$ 6,567,000**	**$ 4,342,000**	**$ 4,971,000**	**$ 4,195,000**	**$ 4,480,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Sewer Utility

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10142	CANNONBALL BIKE TRAIL	1,956,148	-
10192	SERVICE BUILDING IMPROVEMENTS	70,883	-
10226	RECONSTRUCTION STREETS	2,243,207	-
10267	SEWER RECONSTRUCTION	1,935,018	-
10268	LIFT STATION REHABILITATIONS	3,493,210	-
10284	PLEASANT VIEW ROAD	30,506	-
10437	SEWER ACCESS IMPROVEMENTS	385,052	-
10450	TRENCHLESS SEWER REHABILITATION	1,408,445	-
10540	PAVEMENT MANAGEMENT	1,150,530	-
10576	EQUIPMENT AND VEHICLES	494,340	-
11133	S PARK ST (OLIN TO RR)	3,334,500	-
11168	UNIVERSITY AVE (SHOREWOOD-UNIV BAY)	27,201	-
11510	PUMP STATION EMERGENCY GENERATORS	98,554	-
11543	E WILSON ST AND E DOTY ST	86,466	-
11678	SEWER IMPACT FEE DISTRICTS	5,894,545	-
11984	ATWOOD AVE RECONSTRUCTION	143,779	-
12630	PLEASANT VIEW ROAD PHASE 2	15,529	-
13013	CTH AB INTERCHANGE	21,275	-
13599	UTILITY MATERIALS HANDLING SITE	2,449,662	-
13838	BLAIR ST	175,097	-
15233	REGENT STREET	98,416	-
15322	JOHN NOLEN DR	5,000	-
15401	HIGH POINT / RAYMOND / MID TOWN	277,380	-
		$ 25,794,743	**$ -**

Project & Program Details

Project	**Citywide Pumping Stations-Emergency Power Stationary Genera**	Project #	**11510**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds the installation of emergency power stationary generators at the City's pumping stations. The goal of the program is to ensure continuous sanitary sewer service in the event of power loss. Funding in 2027 is for a generator at the Fayette (Waunona No. 2) Pumping Station. This project was previously planned in 2025 but was delayed as a result of the American Family and Veith Lift Station generators costing more than was planned. As a result, the two emergency generator projects planned with the 2025 CIP were delayed. Fayette is now planned for 2027. Due to the generator price increases, the Sewer Utility now plans to install 1 lift station generator per year going forward.

	2027	2028	2029	2030	2031	2032
Reserves Applied	75,000	75,000	75,000	78,000	78,000	78,000
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 78,000**	**$ 78,000**	**$ 78,000**

Project	**Lift Station & Force Main Rehabilitation and Replacement**	Project #	**10268**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds rehabilitation and replacement of the Sewer Utility's force mains and 33 wastewater lift stations (L.S.), which are critical assets of the City's sanitary sewer system. The goal of this program is to maintain system reliability and to reduce the number of back-ups or emergency incidents. The primary project to be constructed in 2027 will include the replacement and rehabilitation of the Lake Forest lift station and force main to coincide with the 1st phase of the Lake Forest area reconstruction project (Carver, Dodge, Dickson, Martin).

	2027	2028	2029	2030	2031	2032
Revenue Bonds	1,160,000	1,200,000	100,000	100,000	800,000	800,000
Reserves Applied	1,136,000	1,035,000	340,000	363,000	490,000	674,000
Total	**$ 2,296,000**	**$ 2,235,000**	**$ 440,000**	**$ 463,000**	**$ 1,290,000**	**$ 1,474,000**

Project	**Sewer Access Improvements**	Project #	**10437**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for sewer maintenance access roads, trails, paths and easement acquisitions where access to sanitary sewer access structures is not already well established. The goal of this program is to provide City Operations crews with safe access to maintain the City's sanitary sewer system.

	2027	2028	2029	2030	2031	2032
Reserves Applied	149,000	856,000	156,000	156,000	156,000	156,000
Total	**$ 149,000**	**$ 856,000**	**$ 156,000**	**$ 156,000**	**$ 156,000**	**$ 156,000**

Project	**Sewer Impact Fee Districts**	Project #	**11678**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for the extension of sanitary sewer service to developing areas. This program also includes sanitary sewer infrastructure upgrades related to density increases within the Transit-Oriented Development Overlay Zoning corridor. The program is funded primarily by Impact Fees, and review for planned projects is conducted annually as dictated by demand for development. The Pumpkin Hollow Impact Fee was moved from 2031 to 2027 due to a pending development needing sewer.

	2027	2028	2029	2030	2031	2032
Impact Fees	1,850,000	-	1,000,000	1,500,000	-	-
Reserves Applied	-	20,000	-	-	-	-
Total	**$ 1,850,000**	**$ 20,000**	**$ 1,000,000**	**$ 1,500,000**	**$ -**	**$ -**

Project	**Sewer Reconstruction**	Project #	**10267**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for replacing old, problematic sewers throughout the City. The goal of this program is to alleviate emergency sewer repairs and backups by replacing the sewer infrastructure that is past its useful life. Coordination for the replacement of these sewers often is completed with the Reconstruct Streets and Pavement Management programs within the Engineering - Major Streets budget. This program uses a case-by-case basis to evaluate the replacement of the sewers. The planned project for 2027 (previously budgeted for 2026) is installing sewer below the Capital City Bike Trail from Wagon Trail to Interstate HWY 90. This will allow the City to abandon 2600 feet of extremely difficult sewer main to maintain for our Engineering Operations Crews. It is expected that Engineering Operations will continue to find deficiencies in the City's wastewater collection system as it relates to our existing and new customers.

	2027	2028	2029	2030	2031	2032
Special Assessment	12,000	5,000	5,000	5,000	5,000	5,000
Revenue Bonds	371,000	889,000	327,000	430,000	327,000	327,000
TIF Increment	860,000	-	-	-	-	-
Reserves Applied	389,000	392,000	140,000	140,000	140,000	140,000
Total	**$ 1,632,000**	**$ 1,286,000**	**$ 472,000**	**$ 575,000**	**$ 472,000**	**$ 472,000**

Sewer Utility

Project & Program Details

Project	**Trenchless Sewer Rehabilitation**	Project #	**10450**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the rehabilitation of failing sewers by lining the existing sewer mains using cameras and remote controlled tools. Some sewer mains are rehabilitated (or lined) to address inflow and infiltration problems. The goal of this program is to repair nine miles of sewer mains at selected locations based upon need; backyard sewer mains are prioritized.

	2027	2028	2029	2030	2031	2032
Revenue Bonds	1,495,000	1,595,000	1,500,000	1,500,000	1,500,000	1,551,000
Reserves Applied	500,000	500,000	699,000	699,000	699,000	749,000
Total	**$ 1,995,000**	**$ 2,095,000**	**$ 2,199,000**	**$ 2,199,000**	**$ 2,199,000**	**$ 2,300,000**

Sewer Utility

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Citywide Pumping Stations-Emergency Power Stationary Generators	75,000	-	75,000	75,000
Lift Station & Force Main Rehabilitation and	2,296,000	-	2,296,000	2,296,000
Sewer Access Improvements	149,000	-	149,000	149,000
Sewer Impact Fee Districts	1,850,000	-	1,850,000	1,850,000
Sewer Reconstruction	1,632,000	-	1,632,000	1,632,000
Trenchless Sewer Rehabilitation	1,995,000	-	1,995,000	1,995,000
	$ 7,997,000	**$ -**	**$ 7,997,000**	**$ 7,997,000**

Stormwater Utility

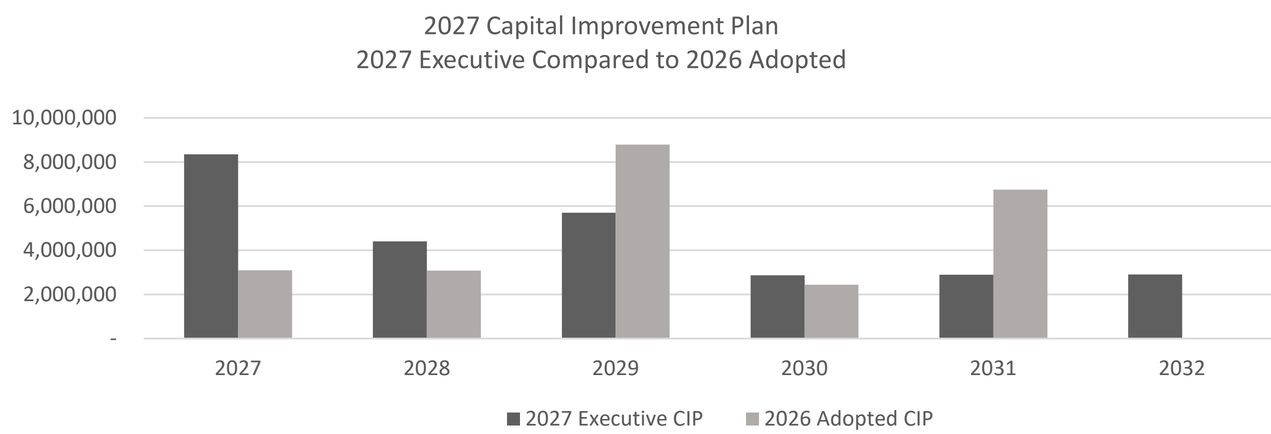
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Citywide Flood Mitigation	6,060,000	810,000	2,810,000	1,310,000	1,300,000	1,275,000
Storm Sewer System Improvements	330,000	190,000	200,000	210,000	230,000	240,000
Stormwater Quality System Improvements	1,475,000	930,000	680,000	700,000	700,000	850,000
Street Cleaning Equipment - Streets	485,000	375,000	1,015,000	650,000	660,000	535,000
Warner Park Relief Storm Sewer	-	2,100,000	1,000,000	-	-	-
	$ 8,350,000	**$ 4,405,000**	**$ 5,705,000**	**$ 2,870,000**	**$ 2,890,000**	**$ 2,900,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Note on Agency Budget

- Stormwater Borrowing is repaid through debt service in the Stormwater Fund. This is reflected in the operating budget and impacts the annual rate calculation.

Citywide Flood Mitigation

- Program budget increased by $5.9 million from 2027-2031 due to the inclusion of additional projects that were not reflected in the 2026 Adopted CIP and revised cost estimates. This reflects a 92.3% increase.
- Program funding source changes included an increase of $3.6 million in Non-General Fund GO Borrowing (Stormwater Borrowing), an increase of $2.0 million in TIF Borrowing (TID 44 Royster Clark), an increase of $800,000 in Impact Fees, and a reduction of $515,000 in Reserves Applied.

Storm Sewer System Improvements

- Program budget increased by $150,000 in Stormwater Reserves Applied in 2027. This reflects a 14.9% increase. Additional funding in 2027 is for Valley View Road Storm Sewer improvements.

Description of Major Changes (Continued)

Stormwater Quality System Improvements
- Program budget decreased by $310,000 from 2027-2031 due to Sauk Creek Greenway – Phase 2 and 3 and James Madison Park Shoreline being moved to the Horizon List as major projects. This reflects a 6.5% decrease.
- Program budget changes include a decrease of $1.1 million in Non-General Fund GO Borrowing (Stormwater Borrowing), an increase of $565,000 in Stormwater Reserves Applied, and inclusion of $250,000 in State Sources.

Street Cleaning Equipment - Streets
- Program budget decreased by $841,000 in Reserves Applied funding from 2027-2031 due to lower revised cost estimates. This reflects a 20.9% decrease.

Warner Park Relief Storm Sewer
- New project. Executive includes $2.7 million in Non-General Fund GO Borrowing (Stormwater Borrowing) and $360,000 in Stormwater Reserves Applied in 2028-2029. See project details for additional information.

Lower Badger Mill Creek Point at Mineral Point Road
- Project moved to Horizon List. The 2026 Adopted CIP included $3.5 million in funding in 2031.

Warner Lagoon Dredging
- Project moved to Horizon List. The 2026 Adopted CIP included $4.4 million in funding in 2029.

Stormwater Utility

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Machinery and Equipment	485,000	375,000	1,015,000	650,000	660,000	535,000
Stormwater Network	7,865,000	4,030,000	4,690,000	2,220,000	2,230,000	2,365,000
	$ 8,350,000	**$ 4,405,000**	**$ 5,705,000**	**$ 2,870,000**	**$ 2,890,000**	**$ 2,900,000**

2027 CIP by Funding Source

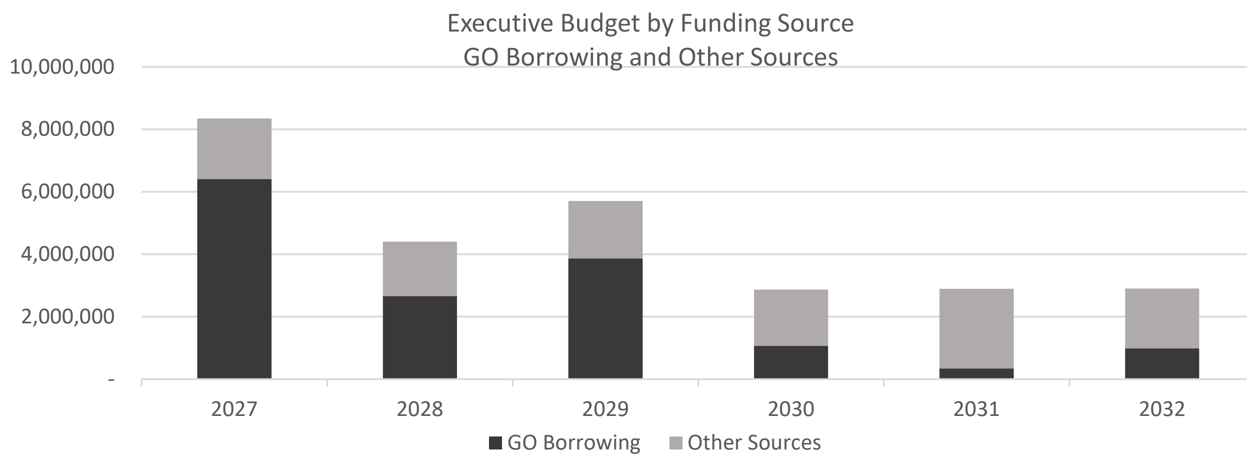
	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	6,410,000	2,665,000	3,865,000	1,060,000	340,000	980,000
Impact Fees	-	-	-	-	800,000	-
Reserves Applied	1,690,000	1,740,000	1,840,000	1,810,000	1,750,000	1,920,000
State Sources	250,000	-	-	-	-	-
	$ 8,350,000	**$ 4,405,000**	**$ 5,705,000**	**$ 2,870,000**	**$ 2,890,000**	**$ 2,900,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	6,410,000	2,665,000	3,865,000	1,060,000	340,000	980,000
	$ 6,410,000	**$ 2,665,000**	**$ 3,865,000**	**$ 1,060,000**	**$ 340,000**	**$ 980,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	833,300	346,450	502,450	137,800	44,200	127,400
	$ 833,300	**$ 346,450**	**$ 502,450**	**$ 137,800**	**$ 44,200**	**$ 127,400**



Stormwater Utility

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10138	BIKEWAYS PROGRAM	750,000	650,000
10142	CANNONBALL BIKE TRAIL	72,153	-
10143	CAPITAL CITY TRAIL	45,604	45,604
10192	SERVICE BUILDING IMPROVEMENTS	43,138	-
10226	RECONSTRUCTION STREETS	2,716,231	1,187,996
10540	PAVEMENT MANAGEMENT	4,058,345	3,302,000
10554	STREET CLEANING EQUIPMENT	26,870	-
10576	EQUIPMENT AND VEHICLES	223,247	-
11131	MINERAL POINT RD (BELTLINE-HIGH PT)	4,941,726	-
11133	S PARK ST (OLIN TO RR)	2,520,000	2,075,000
11168	UNIVERSITY AVE (SHOREWOOD-UNIV BAY)	417,084	96,000
11513	CITYWIDE FLOOD MITIGATION	5,111,783	1,137,869
11543	E WILSON ST AND E DOTY ST	673	-
11664	STORM SEWER SYSTEM IMPROVEMENTS	695,807	210,000
11665	STORMWATER QUALITY SYSTEM IMPROV	4,994,830	3,297,937
11868	TROY DR UNDERPASS	280,000	200,000
11984	ATWOOD AVE RECONSTRUCTION	456,713	-
14717	WARNER LAGOON DREDGING	6,595	10,400
14718	LBMC POND AT MIN PT RD (HERRLING)	1,800,000	-
15233	REGENT STREET	293,634	235,000
15322	JOHN NOLEN DR	1,038,139	247,472
15401	HIGH POINT / RAYMOND / MID TOWN	773,791	55,000
		$ 31,266,362	**$ 12,750,279**

Project	**Citywide Flood Mitigation**	Project #	**11513**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for stormwater network improvements where flooding occurs during large rain events. The goal of the program is to mitigate or eliminate flooding and protect property from damage. Projects planned in 2027 include West Towne Pond as well as other local flood mitigation projects. This program supports design of pond improvements and flood mitigation installations that are scheduled with street reconstruct projects.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	5,535,000	260,000	2,750,000	810,000	100,000	650,000
Reserves Applied	525,000	550,000	60,000	500,000	400,000	625,000
Impact Fees	-	-	-	-	800,000	-
Total	**$ 6,060,000**	**$ 810,000**	**$ 2,810,000**	**$ 1,310,000**	**$ 1,300,000**	**$ 1,275,000**

Project	**Storm Sewer System Improvements**	Project #	**11664**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for improvements to the storm sewer network. The goal of the program is to ensure a reliable storm sewer system for City residents. Projects planned in 2027 include minor reconstruction of storm sewer on Valley View Road to facilitate the stormwater management goals for University Research Park Pioneer 1st Addition Replat, which were beyond the development's responsibility; cured in place piping (CIPP) projects to help extend the useful life of existing storm sewer; and the annual waterways improvement projects, which consists of various low cost improvements to enhance the stormwater networks that will be constructed by Engineering Operations staff.

	2027	2028	2029	2030	2031	2032
Reserves Applied	330,000	190,000	200,000	210,000	230,000	240,000
Total	**$ 330,000**	**$ 190,000**	**$ 200,000**	**$ 210,000**	**$ 230,000**	**$ 240,000**

Project	**Stormwater Quality System Improvements**	Project #	**11665**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

The goal of this program is to improve the quality of the stormwater entering our streams, rivers and lakes. Projects within the program are prioritized annually and include: greenway reconstructions, stormwater pond improvements, shoreline restoration and urban water quality projects. Smaller projects include rain gardens with street reconstructions and dredging. Many stormwater quality projects will be coupled with regional flood mitigation projects and grants will be sought to help leverage additional funding mechanisms. In addition, this program will help the City to comply with its Wisconsin Department of Natural Resources (WDNR)/ Environmental Protection Agency (EPA) stormwater discharge permit. The major project in 2027 will be the Castle Creek Rehabilitation project, located in Warner Park, along with numerous smaller stormwater quality improvements incorporated with street reconstruction projects or as smaller standalone projects.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	875,000	515,000	265,000	250,000	240,000	330,000
Reserves Applied	350,000	415,000	415,000	450,000	460,000	520,000
State Sources	250,000	-	-	-	-	-
Total	**$ 1,475,000**	**$ 930,000**	**$ 680,000**	**$ 700,000**	**$ 700,000**	**$ 850,000**

Project	**Street Cleaning Equipment - Streets**	Project #	**10554**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for replacing existing street sweeping machines operated by the Streets Division. The City's street sweeping equipment life cycle is five years with interim maintenance. The goal of this program is to reduce the discharge of pollutants and suspended solids to the lakes by removing material from the streets surface before it is mixed with the stormwater runoff. Funding in 2027 will be used to replace one bikepath vacuum sweeper and one mechanical sweeper; in 2028 one vacuum sweeper will be replaced; in 2029 two mechanical sweepers and one vacuum sweeper will be replaced; in 2030 and 2031 two mechanical sweeper will be replaced in each year; and in 2032 one bikepath vacuum sweeper and one mechanical sweeper will be replaced.

	2027	2028	2029	2030	2031	2032
Reserves Applied	485,000	375,000	1,015,000	650,000	660,000	535,000
Total	**$ 485,000**	**$ 375,000**	**$ 1,015,000**	**$ 650,000**	**$ 660,000**	**$ 535,000**

Project	**Warner Park Relief Storm Sewer**	Project #	**16289**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project entails installation of a large storm sewer box culvert from Sherman Avenue to the Warner Lagoon to mitigate flooding in the Brentwood neighborhood. This project was identified in the Warner / Cherokee Watershed Study as a major project. Due to impacts on Warner Park, construction of this project is intended to be coordinated with the Parks Division's planned work to make improvements in Warner Park.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	1,890,000	850,000	-	-	-
Reserves Applied	-	210,000	150,000	-	-	-
Total	**$ -**	**$ 2,100,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**

Stormwater Utility

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Citywide Flood Mitigation	6,060,000	5,535,000	525,000	6,060,000
Storm Sewer System Improvements	330,000	-	330,000	330,000
Stormwater Quality System Improvements	1,475,000	875,000	600,000	1,475,000
Street Cleaning Equipment - Streets	485,000	-	485,000	485,000
	$ 8,350,000	**$ 6,410,000**	**$ 1,940,000**	**$ 8,350,000**

Fleet Service

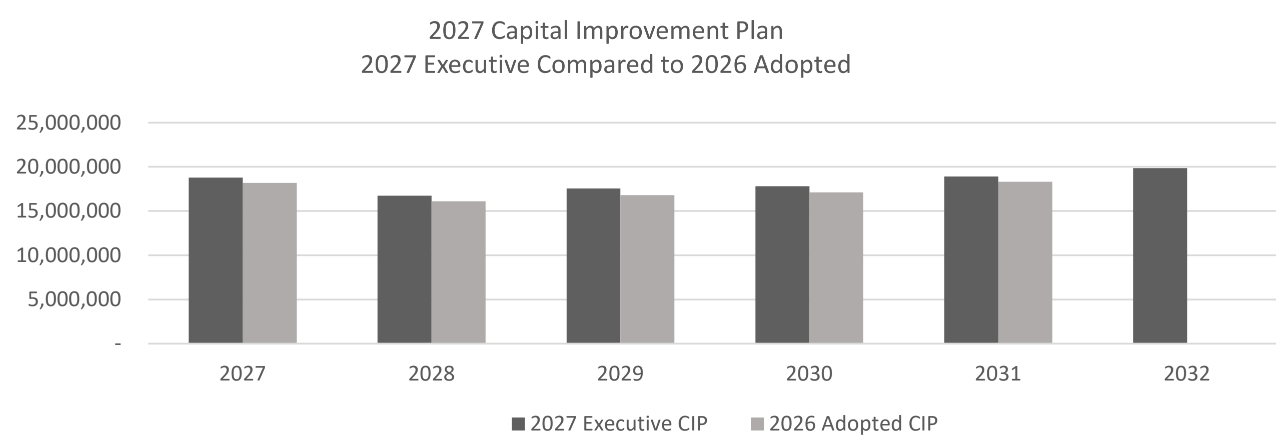
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Fire Apparatus / Rescue Veh	4,220,000	2,300,000	3,000,000	3,150,000	3,610,000	3,790,500
Fleet Equipment Replacement	13,290,000	13,263,750	13,279,437	13,975,909	14,707,204	15,442,564
Fuel Infrastructure Upgrades	652,660	555,630	618,910	-	-	-
Low and No Carbon Vehicles and Equipment	150,000	150,000	150,000	160,000	170,000	175,000
Police Vehicle Upfitting	480,000	475,000	500,000	520,000	430,000	450,000
	$ 18,792,660	**$ 16,744,380**	**$ 17,548,347**	**$ 17,805,909**	**$ 18,917,204**	**$ 19,858,064**

Changes from 2026 Adopted CIP



Fleet Service

Capital Improvement Plan (CIP) Overview

Description of Major Changes

Fire Apparatus / Rescue Veh

- No major changes compared to 2026 Adopted CIP.

Fleet Equipment Replacement

- Program budget increased by $2.1 million in Non-General Fund GO Borrowing from 2027-2031 due to increased vehicle prices. This reflects a 3.1% increase.

Fuel Infrastructure Upgrades

- Project budget increased by $95,000 in Non-General Fund GO Borrowing from 2028-2029 to reflect revised estimates. This reflects a 5.5% increase.

Low and No Carbon Vehicles and Equipment

- Program budget decreased by $1.3 million in Non-General Fund GO Borrowing from 2027-2031 due to a revised vehicle delivery schedule to match current low and no carbon asset availability. This reflects a 62.2% decrease.
- Fleet Service requested program name change from "Low and No Carbon Heavy Trucks and Infrastructure" to "Low and No Carbon Vehicles and Equipment."

Police Vehicle Upfitting

- New program. Executive includes $2.9 million in Non-General Fund GO Borrowing from 2027-2032.
- Program is a collaborative effort between Fleet Service, the Madison Police Department, and Traffic Engineering to get police assets ready for service. This program consolidates equipment purchases and inventory management for replacement police vehicles into the Fleet Service Division and aligns with the City’s capitalization policy for assets. If adopted, it is anticipated that the MPD could reduce approximately $105,000 annually in equipment supplies cost in their operating budget.

Fleet Service

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Machinery and Equipment	18,140,000	16,188,750	16,929,437	17,805,909	18,917,204	19,858,064
Other	652,660	555,630	618,910	-	-	-
	$ 18,792,660	**$ 16,744,380**	**$ 17,548,347**	**$ 17,805,909**	**$ 18,917,204**	**$ 19,858,064**

2027 CIP by Funding Source

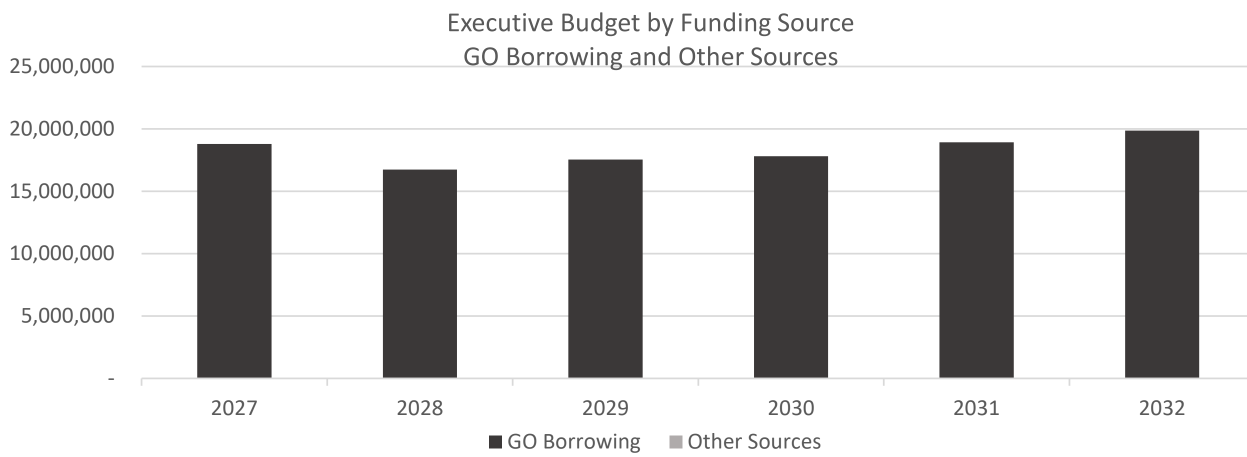
	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	18,792,660	16,744,380	17,548,347	17,805,909	18,917,204	19,858,064
	$ 18,792,660	**$ 16,744,380**	**$ 17,548,347**	**$ 17,805,909**	**$ 18,917,204**	**$ 19,858,064**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	18,792,660	16,744,380	17,548,347	17,805,909	18,917,204	19,858,064
	$ 18,792,660	**$ 16,744,380**	**$ 17,548,347**	**$ 17,805,909**	**$ 18,917,204**	**$ 19,858,064**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	2,443,046	2,176,769	2,281,285	2,314,768	2,459,237	2,581,548
	$ 2,443,046	**$ 2,176,769**	**$ 2,281,285**	**$ 2,314,768**	**$ 2,459,237**	**$ 2,581,548**



Fleet Service

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
12504	FIRE APPARATUS / RESCUE VEHICLES		3,844,087		1,900,000
13625	Electric Heavy Trucks and Infrastru		781,401		774,500
15232	B100 FUELING INFRASTRUCTURE		218,500		218,500
15775	FUEL INFRASTRUCTURE UPGRADES		782,660		632,660
17060	FLEET EQUIPMENT REPLACEMENT		4,232,344		9,766,000
		$	**9,858,993**	**$**	**13,291,660**

Fleet Service

Project & Program Details

Project	**Fire Apparatus / Rescue Veh**	Project #	**12504**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for purchasing fire apparatus and rescue vehicles. The goal of the program is to maintain a high quality fleet of fire apparatus and emergency vehicles. Program success is measured by analyzing daily availability rates of the fire fleet.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	4,220,000	2,300,000	3,000,000	3,150,000	3,610,000	3,790,500
Total	**$ 4,220,000**	**$ 2,300,000**	**$ 3,000,000**	**$ 3,150,000**	**$ 3,610,000**	**$ 3,790,500**

Project	**Fleet Equipment Replacement**	Project #	**17060**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the replacement of the City’s general fleet. The program's goal is to replace vehicles in accordance with the master replacement schedule ensuring City staff have access to safe, reliable vehicles when providing their services.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	13,290,000	13,263,750	13,279,437	13,975,909	14,707,204	15,442,564
Total	**$ 13,290,000**	**$ 13,263,750**	**$ 13,279,437**	**$ 13,975,909**	**$ 14,707,204**	**$ 15,442,564**

Project	**Fuel Infrastructure Upgrades**	Project #	**15775**
Citywide Element	**Effective Government**	Project Type	**Project**

Project Description

Equipment currently installed at the large City-owned fuel sites serving the majority of City agencies is aging or out of date, resulting in increased maintenance costs and overall downtime. This project will replace and upgrade aging fuel equipment at five locations: Sycamore, Badger, Olin, First Street, and Fire Station 7. Equipment to be replaced may include underground storage tanks, submersible pumps, tank monitoring systems, leak detection equipment, dispensers, and fuel system terminals, depending on the status of the equipment at each individual site. In addition, this project will install the remaining fuel dispensing equipment required to make the fuel site at South Point fully operational, as well as diesel exhaust fluid storage tanks and dispensing equipment at South Point, Badger, and Sycamore.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	652,660	555,630	618,910	-	-	-
Total	**$ 652,660**	**$ 555,630**	**$ 618,910**	**$ -**	**$ -**	**$ -**

Project & Program Details

Project	**Low and No Carbon Vehicles and Equipment**	Project #	**13625**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the incremental costs associated with replacing petroleum-powered vehicles and equipment with electric, hybrid-electric, or alternative fuel vehicles. These vehicles often have a higher initial cost to purchase while carrying a lower cost to maintain and fuel. These funds are necessary to meet the City's goals of reducing emissions. This program was previously named Low and No Carbon Heavy Trucks and Infrastructure.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	150,000	150,000	150,000	160,000	170,000	175,000
Total	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 160,000**	**$ 170,000**	**$ 175,000**

Project	**Police Vehicle Upfitting**	Project #	**16264**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program groups equipment that is purchased and installed on replacement police vehicles, capitalizing costs that were previously covered in operating budgets, and creating efficiencies benefiting three separate agencies. Fleet Service, Police, and Traffic Engineering all play a role in the upfitting process required to put police vehicles into service, and currently maintain separate inventories of equipment that is installed throughout the vehicle upfitting process. This program consolidates the equipment purchasing and inventory management for replacement of marked police squads into the Fleet Service Division, which will streamline the upfitting process. This program is expected to grow over time to include the equipment installed on other types of police vehicle set-ups, such as unmarked squads and detective vehicles.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	480,000	475,000	500,000	520,000	430,000	450,000
Total	**$ 480,000**	**$ 475,000**	**$ 500,000**	**$ 520,000**	**$ 430,000**	**$ 450,000**

Fleet Service

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Fire Apparatus / Rescue Veh	4,220,000	4,220,000	-	4,220,000
Fleet Equipment Replacement	13,290,000	13,290,000	-	13,290,000
Fuel Infrastructure Upgrades	652,660	652,660	-	652,660
Low and No Carbon Vehicles and Equipment	150,000	150,000	-	150,000
Police Vehicle Upfitting	500,000	480,000	-	480,000
	$ 18,812,660	**$ 18,792,660**	**$ -**	**$ 18,792,660**

Parks Division

Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

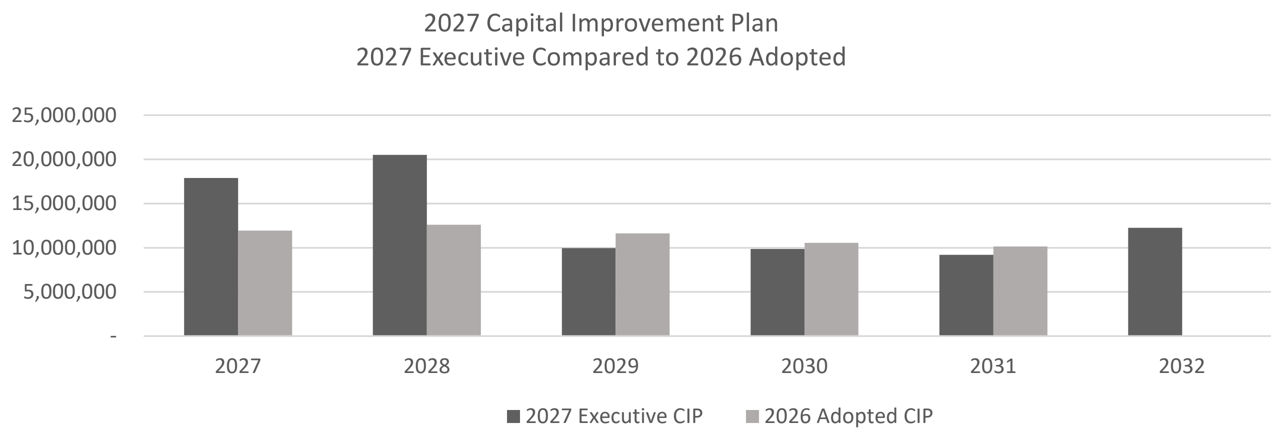
Summary Table

	2027	2028	2029	2030	2031	2032
Athletic Field Improvements	110,000	90,000	340,000	165,000	610,000	480,000
Beach And Shoreline Improvements	815,000	75,000	355,000	305,000	375,000	55,000
Conservation Park Improvements	415,000	420,000	430,000	430,000	430,000	430,000
Disc Golf Improvements	40,000	40,000	40,000	40,000	40,000	40,000
Dog Park Improvements	50,000	50,000	50,000	50,000	85,000	50,000
Elver Park Improvements	-	2,300,000	-	-	-	350,000
Forest Hill Cemetery Improvements	-	-	-	-	-	1,575,000
Golf Improvements	120,000	200,000	200,000	200,000	200,000	200,000
James Madison Park Improvements	-	300,000	1,000,000	1,000,000	-	-
Land Acquisition	300,000	300,000	300,000	300,000	300,000	300,000
Madison LakeWay Improvements	-	-	-	-	-	1,500,000
McPike Park (Central Park)	-	-	500,000	-	-	-
Odana Hills Clubhouse Improvements	5,000,000	-	-	-	-	-
Olbrich Botanical Gardens Improvement	340,000	340,000	340,000	340,000	340,000	340,000
Park Equipment	450,000	425,000	450,000	425,000	450,000	425,000
Park Facility Improvements	910,000	2,190,000	2,635,000	450,000	2,615,000	440,000
Park Land Improvements	8,355,000	9,095,000	2,085,000	4,955,000	2,235,000	1,370,000
Playground/Accessibility Improvements	845,000	1,440,000	1,215,000	1,190,000	1,215,000	1,190,000
Vilas Park Improvements	150,000	3,250,000	-	-	300,000	3,500,000
	$ 17,900,000	**$ 20,515,000**	**$ 9,940,000**	**$ 9,850,000**	**$ 9,195,000**	**$ 12,245,000**

Parks Division

Capital Improvement Plan (CIP) Overview

Changes from 2026 Adopted CIP



Description of Major Changes

Athletic Field Improvements

- Program budget increased by $25,000 in General Fund GO Borrowing in 2031 for updated estimates for athletic field lighting. This reflects a 1.9% increase.
- Program budget reduces General Fund GO Borrowing by $150,000 and increases Impact Fees by the same amount in 2027-2029. (Net neutral)
- Program budget shifts $250,000 of funding from 2027 to 2029 to align agency resources and other project priorities in the CIP.

Beach and Shoreline Improvements

- No major changes compared to 2026 Adopted CIP.

Conservation Park Improvements

- No major changes compared to 2026 Adopted CIP.

Disc Golf Improvements

- No major changes compared to 2026 Adopted CIP.

Dog Park Improvements

- Program budget decreased by $125,000 in General Fund GO Borrowing, $100,000 in Transfer From Other Restricted, and $75,00 in Impact Fees in 2029 due to the Parks Division pursuing a new off-leash dog park on Madison's west side. Development of the new park would utilize existing budget authority and potential private development support. This reflects a 51.3% decrease across the CIP.
- Funding source changed to increase Transfer From Other Restricted by $35,000 and reduce General Fund GO Borrowing by $35,000 in 2031. (Net neutral)

Elver Park Improvements

- Project was delayed from 2027 to 2028 due to consolidating resources to complete the scheduled park improvements as a single project. Revised funding in 2028 consists of $1.4 million in Impact Fees and $900,000 in General Fund GO Borrowing.
- Project budget increased by $200,000 in General Fund GO Borrowing and $150,000 in Impact Fees in 2032 for athletic field lighting. This reflects a 15.2% increase.

Description of Major Changes (Continued)

Forest Hill Cemetery Improvements
- Project added back in the CIP. Project includes $1.6 million in General Fund GO Borrowing in 2032.
- The 2025 CIP included $1.6 million in General Fund GO Borrowing in 2028. The 2026 CIP delayed the project to 2032. This project was not displayed in the 2026 CIP as it was outside of the 6-year CIP timeline. The 2027 budget adds the project back in 2032, with the same level of funding as originally planned.

Golf Improvements
- New program. Executive includes $1.1 million in Golf Reserves Applied from 2027 to 2032.
- The Executive Budget creates a standalone Golf Improvements program in order to increase visibility of Golf Enterprise capital improvement projects. The new program reallocates existing golf projects in Park Land Improvements, Park Facility Improvements, and Parks Equipment programs. See program details for additional information.

James Madison Park Improvements
- Project funding source changed to reduce General Fund GO Borrowing by $50,000 and increase Impact Fees by $50,000 in 2028 to meet the Parks Division's overall CIP GO Borrowing target. (Net neutral)

Land Acquisition
- No major changes compared to 2026 Adopted CIP.

Madison LakeWay Improvements
- Project budget adds $1.0 million in TIF Increment (TID 42 Wingra), $400,000 in Impact Fees, and $100,000 in General Fund GO Borrowing in 2032 for improvements in Olin Park per the adopted LakeWay master plan.
- Prior budgets have authorized $13.7 million to the Madison LakeWay Improvements project from 2023-2026. Funding prior to 2026 reflects funding for development of a park master plan and causeway improvement design. Funding in the 2026 Adopted Capital Budget reflected the first phase of construction.

McPike Park (Central Park)
- Project was delayed to 2029 to align resources and other project priorities.
- Project budget changed $220,000 in General Fund GO Borrowing to Impact Fees to meet the agency's overall CIP GO Borrowing target.

Odana Hills Clubhouse Improvements
- Project budget increased by $2.4 million. This reflects an 88.7% increase.
- The funding adjustment consists of increases in Non-General Fund GO Borrowing ($2.8 million), General Fund GO Borrowing ($550,000), and Impact Fees ($510,000), partially offset by a decrease in Reserves Applied ($1.5 million).
- Non-General Fund GO Borrowing and Golf Reserves Applied reflect the portion of the project for which the Golf Enterprise is responsible. Impact Fees and General Fund GO Borrowing reflect the portion of the project for which the Parks Division is responsible to make the clubhouse available for community use.
- Project advanced from 2029 to 2027 to leverage funding currently available in the Golf Enterprise and Parks Division. Advancing the project aligns the clubhouse replacement with the anticipated 2027 course closure due to a rehabilitation project which is being funded by a significant private donation.

Olbrich Botanical Gardens Improvements
- No major changes compared to 2026 Adopted CIP.

Park Equipment
- Program budget increased by $75,000 in Miscellaneous Revenue from 2027-2031 to account for sale proceeds for older and/or replaced equipment. This reflects a 3.5% increase.

Description of Major Changes (Continued)

Park Facility Improvements
- Program budget increased by $345,000 from 2027-2031. This reflects a 4.1% increase.
- Funding changes from 2027-2031 include an increase of $1.3 million in TIF Increment (TID 42 Wingra) and a $5,000 increase in Miscellaneous Revenue, offset by a decrease of $845,000 in Impact Fees and $65,000 in General Fund GO Borrowing.
- Major planned facility improvements include the Olbrich beach house roof and Warner Park boat launch restrooms in 2027 and Goodman Pool maintenance and improvements in 2028.
- Federal Sources revenue changed to Miscellaneous Revenue from 2027-2032 due to a technical correction.

Park Land Improvements
- Program budget increased by $6.3 million from 2027-2031. This reflects a 31.1% increase.
- Funding changes from 2027-2031 include an increase of $4.0 million in TIF Increment (TID 42 Wingra - $1.0 million; TID 46 Research Park - $3.0 million), $2.8 million in Impact Fees, $500,000 in Private Contributions/Donations, and $350,000 in General Fund GO Borrowing, offset by an $850,000 decrease in Golf Reserves Applied (shifted to the Golf Improvements program #16209) and a $475,000 decrease in TIF Borrowing (TID 54 Pennsylvania Avenue).
- Major planned park land improvements include advancing the Odana Hills East Park from 2030 to 2027 to align with the renovation of the Odana Hills Golf course and park development at the Wingra Creek Triangle and West Towne areas in 2028.

Playground/Accessibility Improvements
- Program budget decreased by $395,000 from 2027-2031 to align resources and other project priorities. This reflects a 6.3% decrease.
- Program budget increased by $75,000 in Private Contributions/Donations from 2027-2031 to allow the Parks Division to accept small donations from neighborhood associations and friend groups.

Vilas Park Improvements
- Project budget increased by $1.2 million from 2027-2031. The increase includes additional General Fund GO Borrowing ($225,000), Impact Fees ($225,000) and TIF Increment ($750,000, TID 42 Wingra). This reflects a 480.0% increase.
- Included in the increase in $150,000 in 2027 for urgent roof and interior repairs at the Vilas Park shelter.
- Funding in 2028 is to rebuild the south parking lot.
- Project budget adds $3.8 million from 2031-2032 for construction of the new park shelter.

Parks Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	5,000,000	-	-	-	-	-
Land	300,000	300,000	300,000	300,000	300,000	300,000
Land Improvements	12,150,000	19,790,000	9,190,000	9,125,000	8,445,000	11,520,000
Machinery and Equipment	450,000	425,000	450,000	425,000	450,000	425,000
	$ 17,900,000	**$ 20,515,000**	**$ 9,940,000**	**$ 9,850,000**	**$ 9,195,000**	**$ 12,245,000**

2027 CIP by Funding Source

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	7,235,000	7,895,000	6,930,000	6,260,000	6,935,000	7,175,000
Non-GF GO Borrowing	2,800,000	325,000	200,000	1,080,000	-	-
Federal Sources	5,000	5,000	5,000	5,000	5,000	5,000
Impact Fees	6,390,000	5,883,000	2,395,000	2,145,000	1,810,000	3,665,000
Miscellaneous Revenue	30,000	5,000	30,000	5,000	30,000	5,000
Private Contribution/Donation	550,000	72,000	50,000	25,000	50,000	25,000
Reserves Applied	760,000	200,000	200,000	200,000	200,000	200,000
TIF Increment	-	6,000,000	-	-	-	1,000,000
Transfer From Other Restricted	130,000	130,000	130,000	130,000	165,000	170,000
	$ 17,900,000	**$ 20,515,000**	**$ 9,940,000**	**$ 9,850,000**	**$ 9,195,000**	**$ 12,245,000**

Borrowing Summary

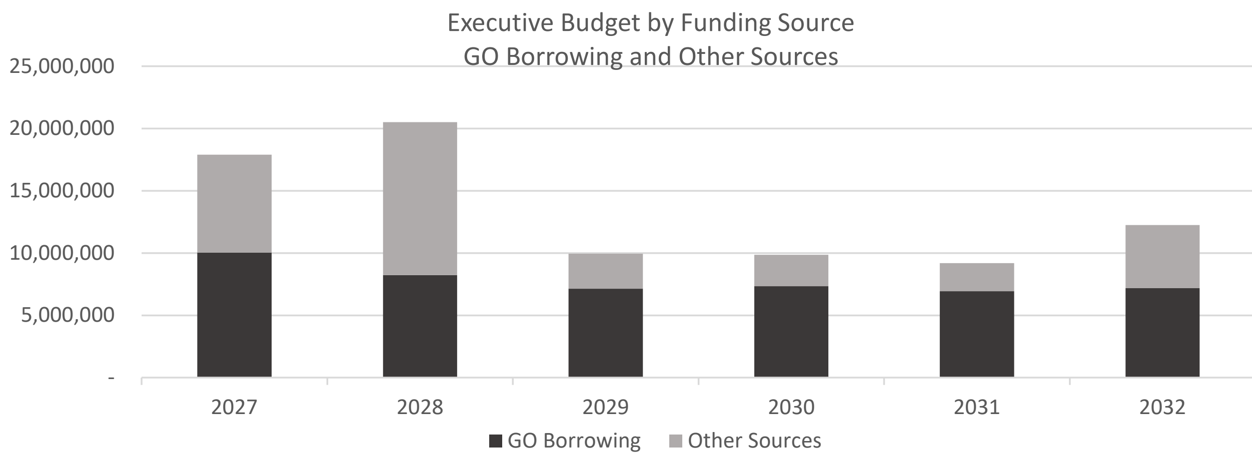
	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	7,235,000	7,895,000	6,930,000	6,260,000	6,935,000	7,175,000
Non-General Fund GO Borrowing	2,800,000	325,000	200,000	1,080,000	-	-
	$ 10,035,000	**$ 8,220,000**	**$ 7,130,000**	**$ 7,340,000**	**$ 6,935,000**	**$ 7,175,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	940,550	1,026,350	900,900	813,800	901,550	932,750
Non-General Fund GO Borrowing	364,000	42,250	26,000	140,400	-	-
	$ 1,304,550	**$ 1,068,600**	**$ 926,900**	**$ 954,200**	**$ 901,550**	**$ 932,750**

Parks Division

Summary of Expenditures and Revenues



Parks Division

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10605	BEACH SHORELINE IMPROVEMENTS	2,089,482	465,593
10646	MCPIKE PARK (CENTRAL PARK)	183,976	15,000
12728	DOWNTOWN AREA PARK	36,768	-
13937	COUNTRY GROVE PARK RESTROOM FACILITY	139,945	-
14334	DOOR CREEK PARK SHELTER	77,302	-
14708	OLBRICH BOTANICAL GARDENS IMPROVE	347,113	55,000
17122	DOG PARK IMPROVEMENTS	376,418	-
17124	CONSERVATION PARK IMPROVEMENTS	162,741	237,072
17128	LAND ACQUISITION	10,741,306	-
17130	DISC GOLF IMPROVEMENTS	311,336	-
17148	EMERALD ASH BORER MITIGATION	275,590	124,165
17159	BRITTINGHAM PARK IMPROVEMENTS	1,890,775	1,240,000
17166	FOREST HILL CEMETERY IMPROVEMENTS	160,000	80,000
17168	GARVER AT OLBRICH BOTANICAL COMPLEX	867,645	848,831
17170	JAMES MADISON PARK IMPROVEMENTS	262,193	-
17184	VILAS PARK IMPROVEMENTS	713,259	351,553
17190	ELVER PARK IMPROVEMENTS OUT	1,124,726	365,000
17196	WARNER PARK COMMUNITY CENTER	279,645	-
17202	PARK EQUIPMENT	489,697	564,274
17233	HILL CREEK PARK	90,000	-
17235	FIELD IMPROVEMENTS	1,351,241	75,000
17362	MADISON LAKEWAY IMPROVEMENTS	11,897,588	1,975,000
17421	PARK LAND IMPROVEMENTS	15,755,060	3,479,799
17436	PLAYGROUND/ACCESSIBILITY IMPROVMNTS	2,206,779	828,448
17443	PARK FACILITY IMPROVEMENTS	1,762,665	664,527
		$ 53,593,250	**$ 11,369,261**

Project	**Athletic Field Improvements**	Project #	**17235**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds the maintenance, restoration, and improvement of athletic fields in the parks system, including those utilized by the Madison Ultimate Frisbee Association (MUFA) under their adopted use agreement. The goal of the program is to increase access to and utilization of the fields by a broad range of users.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	70,000	50,000	150,000	125,000	495,000	235,000
Transfer From Other Restricted	40,000	40,000	40,000	40,000	40,000	80,000
Impact Fees	-	-	150,000	-	75,000	165,000
Total	**$ 110,000**	**$ 90,000**	**$ 340,000**	**$ 165,000**	**$ 610,000**	**$ 480,000**

Project	**Beach And Shoreline Improvements**	Project #	**10605**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds improvement to park beaches, piers, shorelines, and public lake access amenities. The program's goals are to provide lake access that is safe, accessible, and minimizes shoreline erosion.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	640,000	75,000	355,000	180,000	375,000	55,000
Impact Fees	175,000	-	-	125,000	-	-
Total	**$ 815,000**	**$ 75,000**	**$ 355,000**	**$ 305,000**	**$ 375,000**	**$ 55,000**

Project	**Conservation Park Improvements**	Project #	**17124**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds environmental enhancements to the City’s diverse native ecosystems consistent with the adopted Land Management standards for the Parks Division. The goals of the program are to create natural landscapes and open spaces that are well maintained and accessible to park visitors and to preserve and protect the natural resources of the Madison area through long-term focused land management practices. This will also provide welcoming conservation parks to promote social equity throughout the park system and further the objectives of the Connecting Children to Nature Initiative.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	410,000	415,000	425,000	425,000	425,000	425,000
Federal Sources	5,000	5,000	5,000	5,000	5,000	5,000
Total	**$ 415,000**	**$ 420,000**	**$ 430,000**	**$ 430,000**	**$ 430,000**	**$ 430,000**

Parks Division

Project & Program Details

Project	**Disc Golf Improvements**	Project #	**17130**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

The program funds improvements to existing disc golf courses and potential new disc golf course locations in City parks. The goal of the program is to meet current standards for accessibility and safety established for these areas, while meeting the needs of the disc golf community. Future funding anticipates the potential construction of a new disc golf course in the system utilizing Disc Golf segregated non-reverting funds that have been generated through user fees.

	2027	2028	2029	2030	2031	2032
Transfer From Other Restricted	40,000	40,000	40,000	40,000	40,000	40,000
Total	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**

Project	**Dog Park Improvements**	Project #	**17122**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds improvements to existing dog park facilities and potential new off-leash dog parks in City parks. The goal of the program is to provide safe facilities to meet the needs of the City's growing dog owner population. The proposed program ensures the needs of dog park users are met by utilizing the Dog Park segregated non-reverting funds that have been generated through user fees.

	2027	2028	2029	2030	2031	2032
Transfer From Other Restricted	50,000	50,000	50,000	50,000	85,000	50,000
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 85,000**	**$ 50,000**

Project	**Elver Park Improvements**	Project #	**17190**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds continued improvements to Elver Park. The goals of the project are improved access, greater diversity in amenities, improved infrastructure and stormwater management, and developing a park master plan with the recent park land acquisition.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	900,000	-	-	-	200,000
Impact Fees	-	1,400,000	-	-	-	150,000
Total	**$ -**	**$ 2,300,000**	**$ -**	**$ -**	**$ -**	**$ 350,000**

Project	**Forest Hill Cemetery Improvements**	Project #	**17166**
Citywide Element	**Culture and Character**	Project Type	**Project**

Project Description

This project funds reconstruction of the roads in Forest Hill Cemetery. The goal of the project is improved access for visitors, environmental management, and a reduction in flooding incidents.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	-	-	1,575,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,575,000**

Project	**Golf Improvements**	Project #	**16209**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This project supports improvements that are critical to the long-term success of the Madison Parks Golf Enterprise Program. The Program provides funding through golf revenue reserves and borrowing that will address the needs of municipal golf facilities, enhance accessibility, efficiency, and overall user experience. Investments may include course infrastructure, clubhouse updates, specialized golf course equipment and amenities that create welcoming, multi-use spaces for both golfers and the broader community. Improvements will emphasize sustainability, cost efficiency, and better integration of golf facilities into the park system.

	2027	2028	2029	2030	2031	2032
Reserves Applied	120,000	200,000	200,000	200,000	200,000	200,000
Total	**$ 120,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**

Project	**James Madison Park Improvements**	Project #	**17170**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds improvements to James Madison Park based on the adopted 2019 park master plan. The goal of the project is to provide enhanced shoreline access, incorporate green infrastructure, improve the accessibility and utilization of park facilities, address aging infrastructure and introduce new desired park amenities. Funding support includes General Obligation debt and Impact Fees.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	100,000	1,000,000	1,000,000	-	-
Impact Fees	-	200,000	-	-	-	-
Total	**$ -**	**$ 300,000**	**$ 1,000,000**	**$ 1,000,000**	**$ -**	**$ -**

Project	**Land Acquisition**	Project #	**17128**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds research, appraisals, title work, negotiations and acquisitions of new parkland. All acquisitions will be subject to final approval of the Common Council. The goal of the program is to pursue opportunities to add additional land to the City's park inventory by expanding existing parks or purchasing land in park deficient areas. Funding for all acquisition of properties to expand the park system is consistent with the Park and Open Space Plan and Imagine Madison Comprehensive Plan.

	2027	2028	2029	2030	2031	2032
Impact Fees	300,000	300,000	300,000	300,000	300,000	300,000
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

Project	**Madison LakeWay Improvements**	Project #	**17362**
Citywide Element	**Culture and Character**	Project Type	**Project**

Project Description

This project funds improvements to the Madison LakeWay, previously known as Lake Monona Waterfront. It aims to implement the adopted park master plan to create a signature waterfront park along the shore of Lake Monona. Madison Parks is collaborating with the Madison LakeWay Partners, a nonprofit partner organization through a Cooperative Agreement, to identify additional outside funding resources to realize the master plan vision for the waterfront.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	-	-	100,000
TIF Increment	-	-	-	-	-	1,000,000
Impact Fees	-	-	-	-	-	400,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Project	**McPike Park (Central Park)**	Project #	**10646**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds continued improvements to McPike Park per the adopted master plan. Future improvements are focused on the planning and construction of the Baldwin triangle addition to the park.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	200,000	-	-	-
Impact Fees	-	-	300,000	-	-	-
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**

Project	**Odana Hills Clubhouse Improvements**	Project #	**14707**
Citywide Element	**Culture and Character**	Project Type	**Project**

Project Description

This project provides funding for the design and replacement of the Odana Hills Clubhouse as a seasonal facility. The goal of the project will be to responsibly invest golf resources to serve the long-term needs of the golf program by creating a modern, accessible and energy efficient facility and allow for golf park programming during the golfing season. Project may also include installation of security cameras within and around the Odana Clubhouse in accordance with the adopted Parks Division's Surveillance Policy.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	550,000	-	-	-	-	-
Non-GF GO Borrowing	2,800,000	-	-	-	-	-
Reserves Applied	640,000	-	-	-	-	-
Impact Fees	1,010,000	-	-	-	-	-
Total	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Olbrich Botanical Gardens Improvement**	Project #	**14708**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program provides funding for necessary maintenance and replacement of aging major mechanical, electrical and structural systems, as well as specialized building features within and around the Olbrich Botanical Gardens Complex. A Capital Needs Assessment completed in 2023, in collaboration between City's Engineering Facilities and a contracted consultant, was used to determine sequencing and priority of the work.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	340,000	340,000	340,000	340,000	340,000	340,000
Total	**$ 340,000**	**$ 340,000**	**$ 340,000**	**$ 340,000**	**$ 340,000**	**$ 340,000**

Project	**Park Equipment**	Project #	**17202**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description
This program funds the purchase of new and replacement Parks equipment, including general park maintenance, Mall/Concourse maintenance, Community Services, Facility Maintenance, Conservation Parks, and Construction. The goal of the program focuses on sustainability and efficiency by providing the required equipment to allow staff to adequately maintain a growing number of parks and open spaces, athletic fields, ice rinks, and snow removal operations in a timely and responsive manner. The program will also fund technology improvements within the Parks Division in 2027 and 2028, including adding surveillance cameras at Olbrich Botanical Gardens, Goodman Pool, Reynolds Park and the Reindahl Park Imagination Center, and updating cameras at Warner Park Community Recreation Center in accordance with the adopted Parks Division's Surveillance Policy.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	425,000	425,000	425,000	425,000	425,000	425,000
Miscellaneous Revenue	25,000	-	25,000	-	25,000	-
Total	**$ 450,000**	**$ 425,000**	**$ 450,000**	**$ 425,000**	**$ 450,000**	**$ 425,000**

Project	**Park Facility Improvements**	Project #	**17443**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description
This program is for improvements and ongoing building maintenance at Park Division facilities. The program goals are to provide quality park facilities and reduce energy consumption by implementing sustainable building system improvements.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	850,000	810,000	1,905,000	420,000	2,235,000	410,000
Impact Fees	30,000	100,000	700,000	-	350,000	-
Private Contribution/Donation	25,000	25,000	25,000	25,000	25,000	25,000
Miscellaneous Revenue	5,000	5,000	5,000	5,000	5,000	5,000
TIF Increment	-	1,250,000	-	-	-	-
Total	**$ 910,000**	**$ 2,190,000**	**$ 2,635,000**	**$ 450,000**	**$ 2,615,000**	**$ 440,000**

Project	**Park Land Improvements**	Project #	**17421**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds improvements to Madison's community, neighborhood and mini parks. The goal of this program is to provide a variety of safe and accessible recreational amenities across the park system. Improvements include building and maintaining park shelters, courts, paths, parking lots, park landscaping and other amenities.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	3,460,000	2,615,000	1,490,000	2,705,000	1,850,000	1,120,000
Non-GF GO Borrowing	-	325,000	200,000	1,080,000	-	-
Impact Fees	4,395,000	2,108,000	395,000	1,170,000	385,000	250,000
Private Contribution/Donation	500,000	47,000	-	-	-	-
TIF Increment	-	4,000,000	-	-	-	-
Total	**$ 8,355,000**	**$ 9,095,000**	**$ 2,085,000**	**$ 4,955,000**	**$ 2,235,000**	**$ 1,370,000**

Project	**Playground/Accessibility Improvements**	Project #	**17436**
Citywide Element	**Culture and Character**	Project Type	**Program**

Project Description

This program funds the maintenance and improvements at existing park playgrounds. The goals of this program are to replace and upgrade existing playgrounds to meet industry standards and to ensure recreational amenities are accessible to the greatest extent possible. Improvements include increasing accessibility in our parks to meet current Americans with Disabilities Act Accessibility Guidelines (ADAAG).

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	415,000	665,000	640,000	640,000	640,000	540,000
Impact Fees	405,000	775,000	550,000	550,000	550,000	650,000
Private Contribution/Donation	25,000	-	25,000	-	25,000	-
Total	**$ 845,000**	**$ 1,440,000**	**$ 1,215,000**	**$ 1,190,000**	**$ 1,215,000**	**$ 1,190,000**

Parks Division

Project & Program Details

Project	**Vilas Park Improvements**	Project #	**17184**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds a series of improvements per the 2021 adopted Vilas Park Master Plan. The project's goal is to create a sustainable park that provides a variety of recreational amenities that serve a diverse, community-wide population while protecting and enhancing the park's natural resources.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	75,000	1,500,000	-	-	150,000	1,750,000
Impact Fees	75,000	1,000,000	-	-	150,000	1,750,000
TIF Increment	-	750,000	-	-	-	-
Total	**$ 150,000**	**$ 3,250,000**	**$ -**	**$ -**	**$ 300,000**	**$ 3,500,000**

Parks Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Athletic Field Improvements	360,000	70,000	40,000	110,000
Beach And Shoreline Improvements	815,000	640,000	175,000	815,000
Conservation Park Improvements	415,000	410,000	5,000	415,000
Disc Golf Improvements	40,000	-	40,000	40,000
Dog Park Improvements	50,000	-	50,000	50,000
Golf Improvements	120,000	-	120,000	120,000
Land Acquisition	300,000	-	300,000	300,000
Odana Hills Clubhouse Improvements	4,300,000	3,350,000	1,650,000	5,000,000
Olbrich Botanical Gardens Improvement	340,000	340,000	-	340,000
Park Equipment	450,000	425,000	25,000	450,000
Park Facility Improvements	1,210,000	850,000	60,000	910,000
Park Land Improvements	8,505,000	3,460,000	4,895,000	8,355,000
Playground/Accessibility Improvements	995,000	415,000	430,000	845,000
Vilas Park Improvements	150,000	75,000	75,000	150,000
	$ 18,050,000	**$ 10,035,000**	**$ 7,865,000**	**$ 17,900,000**

Streets Division

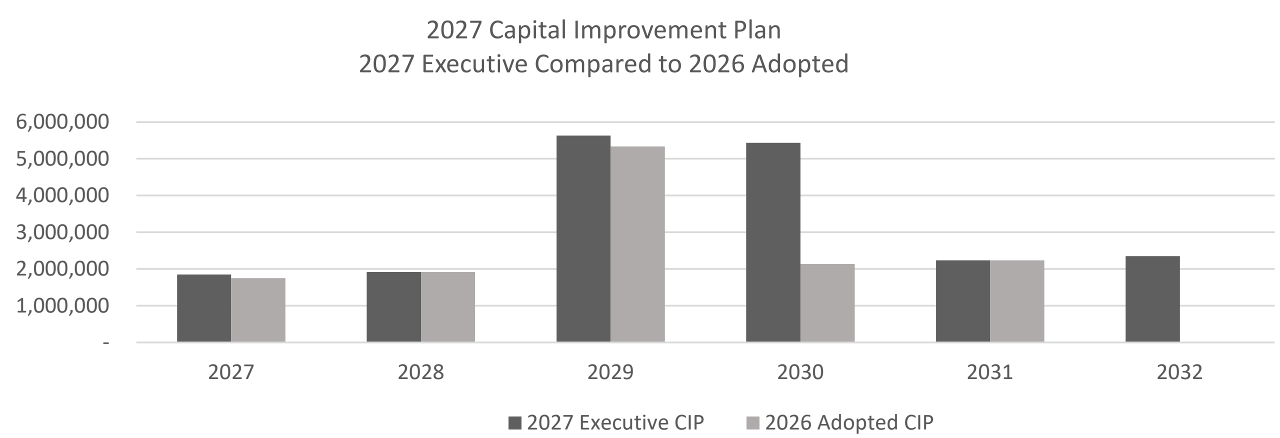
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Blooming Grove Annexation - Solid Waste Carts	100,000	-	-	-	-	-
Forestry Equipment	80,000	125,000	160,000	130,000	135,000	260,000
Street Tree Program	378,000	390,000	393,000	412,000	432,000	454,000
Streets Div Non-Fleet Equipment Replacement	40,000	40,000	40,000	40,000	42,000	44,000
Streets Equipment	1,065,000	1,155,000	1,212,000	1,272,000	1,334,000	1,282,000
Streets Yard Improvements	190,000	210,000	230,000	283,000	297,000	312,000
Sycamore Salt & Sand Barn	-	-	3,600,000	3,300,000	-	-
	$ 1,853,000	**$ 1,920,000**	**$ 5,635,000**	**$ 5,437,000**	**$ 2,240,000**	**$ 2,352,000**

Changes from 2026 Adopted CIP



Description of Major Changes

Blooming Grove Annexation - Solid Waste Carts
- New project. Executive includes $100,000 in General Fund GO Borrowing in 2027. See project description for additional information.

Forestry Equipment
- No major changes compared to 2026 Adopted CIP.

Street Tree Program
- No major changes compared to 2026 Adopted CIP.

Streets Div Non-Fleet Equipment Replacement
- No major changes compared to 2026 Adopted CIP.

Description of Major Changes (continued)

Streets Equipment
- No major changes compared to 2026 Adopted CIP.

Streets Yard Improvements
- No major changes compared to 2026 Adopted CIP.

Sycamore Salt & Sand Barn
- Project budget increased by $3.6 million in General Fund GO Borrowing in 2029-2030 due to an expanded scope, a revised implementation timeline, and increased cost estimates. This represents a 109.1% increase from the 2026 Adopted CIP. The budget changes include $3.6 million in 2029 for the new Salt and Sand Barn at the South Point Operations Facility, and $3.3 million shifted from 2029 to 2030 to align with the construction of the Sycamore Salt Barn.

Streets Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	-	-	3,600,000	3,300,000	-	-
Land Improvements	378,000	390,000	393,000	412,000	432,000	454,000
Machinery and Equipment	1,185,000	1,320,000	1,412,000	1,442,000	1,511,000	1,586,000
Other	290,000	210,000	230,000	283,000	297,000	312,000
	$ 1,853,000	**$ 1,920,000**	**$ 5,635,000**	**$ 5,437,000**	**$ 2,240,000**	**$ 2,352,000**

2027 CIP by Funding Source

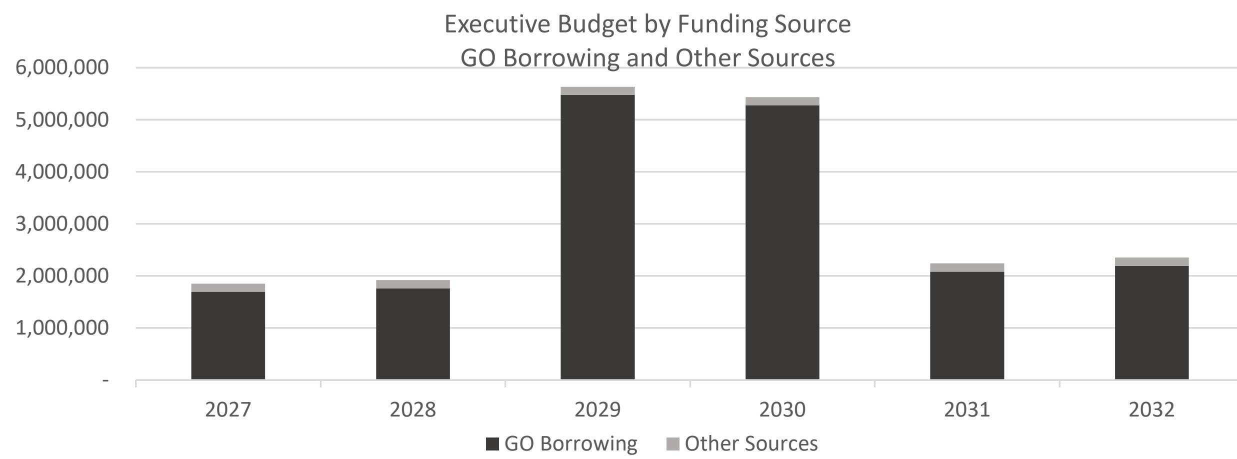
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,696,000	1,763,000	5,478,000	5,280,000	2,083,000	2,195,000
Special Assessment	157,000	157,000	157,000	157,000	157,000	157,000
	$ 1,853,000	**$ 1,920,000**	**$ 5,635,000**	**$ 5,437,000**	**$ 2,240,000**	**$ 2,352,000**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	1,696,000	1,763,000	5,478,000	5,280,000	2,083,000	2,195,000
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 1,696,000	**$ 1,763,000**	**$ 5,478,000**	**$ 5,280,000**	**$ 2,083,000**	**$ 2,195,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	220,480	229,190	712,140	686,400	270,790	285,350
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 220,480	**$ 229,190**	**$ 712,140**	**$ 686,400**	**$ 270,790**	**$ 285,350**



Streets Division

Carryforward General Obligation Borrowing

			Unused Appropriation Authority		Reauthorized GO Borrowing
10458	STREETS EQUIPMENT		1,753,113		2,062,000
12415	STREET TREE PROGRAM		410,535		183,000
12444	ST FUELING STATION AT SOUTH POINT		53,901		-
12445	TRANSFER STATION TIPPING FLOOR		94,721		94,000
12503	STREETS YARD IMPROVEMENTS		192,225		160,000
12758	URBAN TREE INITIATIVES		442,649		443,000
13016	STREETS FAR WEST FACILITY		43,701,170		40,000,000
15267	STREETS DIV NON-FLEET EQUIPMENT REP		33,897		-
15818	2026 FORESTRY EQUIPMENT		375,000		375,000
44001	SALT STORAGE BARN - BADGER ROAD		692		-
		$	**47,057,903**	**$**	**43,317,000**

Streets Division

Project & Program Details

Project	**Blooming Grove Annexation - Solid Waste Carts**	Project #	**44276**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project is to purchase new carts for the Blooming Grove annexation in the fall of 2027. There are approximately 650 customers being added to our Solid Waste collection program during this time. This will ensure the Blooming Grove residents coming into the City will receive the services we provide for Solid Waste collection.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	100,000	-	-	-	-	-
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Forestry Equipment**	Project #	**15818**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This new Forestry Equipment program addresses the need for Forestry to replace select pieces of aging equipment originally purchased with one time funding to manage emerald ash borer (EAB), as well as respond to the growing equipment needs required to manage the urban forest as it grows and fills in along with our City. The borrowing will be repaid by the Urban Forestry Special Charge.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	80,000	125,000	160,000	130,000	135,000	260,000
Total	**$ 80,000**	**$ 125,000**	**$ 160,000**	**$ 130,000**	**$ 135,000**	**$ 260,000**

Project	**Street Tree Program**	Project #	**12415**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the planting of terrace trees along new streets and replacement of street trees within the City. The goal of the program is to ensure the maintenance and improvement of the urban forest tree canopy in the City by replacing damaged or sick trees and planting diverse tree species to create a resilient tree canopy. Progress will be measured by the number of trees planted.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	221,000	233,000	236,000	255,000	275,000	297,000
Special Assessment	157,000	157,000	157,000	157,000	157,000	157,000
Total	**$ 378,000**	**$ 390,000**	**$ 393,000**	**$ 412,000**	**$ 432,000**	**$ 454,000**

Streets Division

Project & Program Details

Project	**Streets Div Non-Fleet Equipment Replacement**	Project #	**15267**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

The program funds mowers needed for median mowing, leaf collection, and snow clearing of bus stops, bike paths, and sidewalks. The goal of the program is to ensure all neighborhoods are clean and safe and the Streets Division has reliable equipment. Timely mowing and leaf collection keeps nitrogen and phosphorus out of the stormwater drains, and ultimately out of the lakes. In 2026, the Streets Division is utilizing two electric mowers for the medians and, if successful, funds will be used to acquire additional electric mowers in the future.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	40,000	40,000	40,000	40,000	42,000	44,000
Total	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 42,000**	**$ 44,000**

Project	**Streets Equipment**	Project #	**10458**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for new Streets Division Equipment. The goal of this program is to ensure the services provided by the Streets Division are completed with reliable equipment and machinery. Funding in 2027 is for a Horizontal Grinder. The debt service of $825,000 of this purchase will be backed by the Urban Forestry Special Charge. In all new equipment purchases, Streets and Fleet work to identify and procure equipment that advances City goals related to the climate and green energy use while assuring the equipment is capable of proper duty cycles and durability.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,065,000	1,155,000	1,212,000	1,272,000	1,334,000	1,282,000
Total	**$ 1,065,000**	**$ 1,155,000**	**$ 1,212,000**	**$ 1,272,000**	**$ 1,334,000**	**$ 1,282,000**

Project	**Streets Yard Improvements**	Project #	**12503**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program is for improving and maintaining the Streets Division's drop off sites and facility yards. Funding is typically used for asphalt repairs and replacement, as well as bins and equipment for the yards. Planned work for 2027 includes crack sealing and making repairs to the Badger Rd location as well as the Transfer Station location.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	190,000	210,000	230,000	283,000	297,000	312,000
Total	**$ 190,000**	**$ 210,000**	**$ 230,000**	**$ 283,000**	**$ 297,000**	**$ 312,000**

Streets Division

Project & Program Details

Project	**Sycamore Salt & Sand Barn**	Project #	**44250**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

The Sycamore & South Point Salt Storage Facilities are reaching the end of their useful life as repairs are becoming more frequent and costly. The timing of the project would allow Streets to right size the new buildings for both salt and sand storage while recognizing the facilities will be serving smaller portions of the City.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	3,600,000	3,300,000	-	-
Total	**$ -**	**$ -**	**$ 3,600,000**	**$ 3,300,000**	**$ -**	**$ -**

Streets Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Blooming Grove Annexation - Solid Waste Carts	100,000	100,000	-	100,000
Forestry Equipment	80,000	80,000	-	80,000
Street Tree Program	378,000	221,000	157,000	378,000
Streets Div Non-Fleet Equipment Replacement	40,000	40,000	-	40,000
Streets Equipment	1,065,000	1,065,000	-	1,065,000
Streets Yard Improvements	190,000	190,000	-	190,000
	$ 1,853,000	**$ 1,696,000**	**$ 157,000**	**$ 1,853,000**

Water Utility

Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

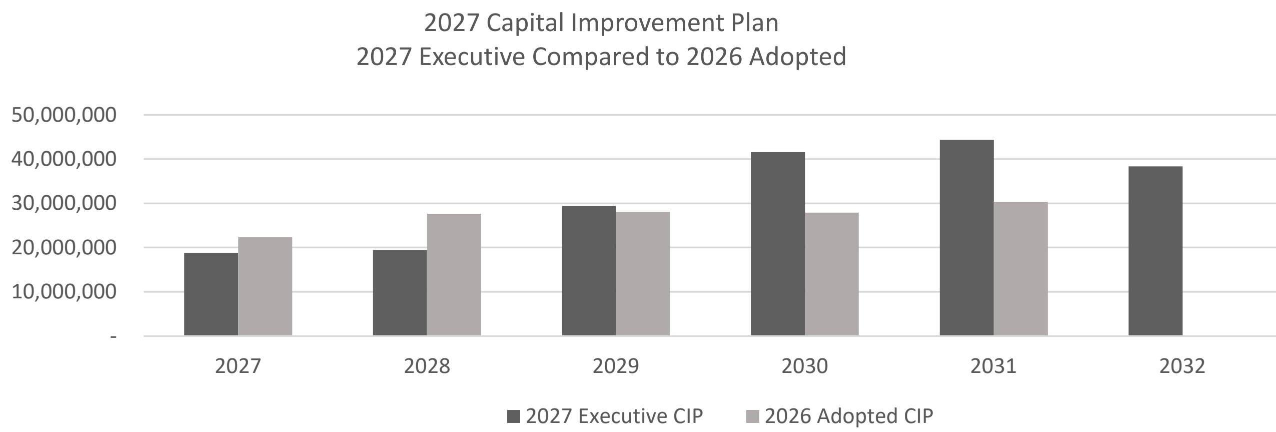
Summary Table

	2027	2028	2029	2030	2031	2032
Advanced Metering Infrastructure (AMI) 2.0	-	-	400,000	10,000,000	9,600,000	-
Booster Pump Station #213 Lakeview Reconstruction	-	-	2,100,000	-	-	-
Booster Pump Station 128 Upgrade	1,100,000	-	-	-	-	-
Chlorinators & Fluoridators Program	50,000	60,000	60,000	63,000	66,150	69,458
East/West Transfer Zone	-	-	-	-	-	3,680,000
High Point/Raymond/MidTown	-	-	-	20,000	600,000	-
Hoepker Road/Portage Road	-	-	-	-	-	-
Midvale Blvd	-	-	-	-	-	50,000
New Water Facility Planning	-	1,500,000	2,500,000	5,200,000	3,000,000	-
Park Street, South	-	50,000	1,500,000	-	-	-
Pleasant View Rd Phase 2	-	-	-	500,000	-	-
Regent Street	2,100,000	-	-	-	-	-
UW 30 Water Treatment	-	-	-	-	-	3,000,000
Unit Well Rehab Program	405,000	417,000	430,000	451,500	474,075	497,779
Water Hydrants Program	450,000	464,000	476,000	499,800	524,790	551,030
Water Mains - New	100,000	150,000	150,000	150,000	150,000	200,000
Water Mains Replacement	10,400,000	12,450,000	17,200,000	18,750,000	18,750,000	25,000,000
Water Meter and Fixed Network Program	580,000	595,000	610,000	640,500	672,525	706,151
Water Utility Facility Improvements	2,457,000	2,530,000	2,606,000	2,736,300	2,873,115	3,016,771
Water Utility Vehicles & Equipment	1,125,000	1,155,000	1,340,000	1,490,000	1,540,000	1,540,000
Water Valve Cut-In Program	70,000	72,000	74,000	77,700	81,585	85,664
Well 27 Iron & Manganese Mitigation	-	-	-	1,000,000	6,000,000	-
	$ 18,837,000	**$ 19,443,000**	**$ 29,446,000**	**$ 41,578,800**	**$ 44,332,240**	**$ 38,396,853**

Water Utility

Capital Improvement Plan (CIP) Overview

Changes from 2026 Adopted CIP



Description of Major Changes

Advanced Metering Infrastructure (AMI) 2.0
- New project. Executive includes $20.0 million in Reserves Applied from 2029-2031. See project description for additional information.

Booster Pump Station #213 Lakeview Reconstruction
- No major changes compared to 2026 Adopted CIP.

Booster Pump Station 128 Upgrade
- No major changes compared to 2026 Adopted CIP.

Chlorinators & Fluoridators Program
- No major changes compared to 2026 Adopted CIP.

East/West Transfer Zone
- New project. Executive includes $3.7 million in Non-General Fund GO Borrowing in 2032. See project description for additional information.

High Point/Raymond/MidTown
- Project budget increased by $70,000 in Reserves Applied. This reflects a 12.7% increase.
- Project was delayed from 2029-2030 to 2030-2031 to align the Water Utility's timeline with Engineering – Major Streets' revised timeline for project construction.

Midvale Blvd
- New project. Executive includes $40,000 in Water Expense Depreciation and $10,000 in Reserves Applied in 2032. See project description for additional information.

New Water Facility Planning
- Project budget increased by $3.0 million in Non-General Fund GO Borrowing due to additional construction needs. This reflects a 32.6% increase.
- Project timeline advanced from 2029-2031 to 2028-2031 due to the Water Utility's project prioritization timeline.

Capital Improvement Plan (CIP) Overview

Description of Major Changes (Continued)

Park Street, South
- Project budget increased by $280,000 in Water Expense Depreciation and $70,000 in Reserves Applied due to revised project scope and materials cost inflation. This reflects a 29.2% increase.
- Project was delayed from 2027 to 2028-2029 due to design transitioning from AECOM to the City of Madison.

Pleasant View Rd Phase 2
- Project budget increased by $100,000 due to anticipated construction cost inflation. This reflects a 25.0% increase.
- Funding source changed from $320,000 in Water Expense Depreciation and $80,000 in Reserves Applied to $500,000 in Reserves Applied in 2030 due to the Wisconsin Public Service Commission requiring the Water Utility to use a funding source other than Water Expense Depreciation to fund new water mains.

Regent Street
- Project budget increased by $280,000 in Water Expense Depreciation and $70,000 Reserves Applied in 2027 due to an updated project scope. This reflects a 20.0% increase.

Unit Well Rehab Program
- No major changes compared to 2026 Adopted CIP.

UW 30 Water Treatment
- New project. Executive includes $3.0 million in Non-General Fund GO Borrowing in 2032. See project description for additional information.

Water Hydrants Program
- No major changes compared to 2026 Adopted CIP.

Water Mains - New
- Program budget decreased by $150,000 in Reserves Applied from 2027-2031 due to adjustments in project scope. This reflects a 17.6% decrease.

Water Mains - Replacement
- Program budget decreased by $5.3 million in Water Expense Deprecation and $1.3 million in Reserves Applied from 2027-2031 due to rescheduling of major standalone street reconstruction projects in the CIP and to reflect current and anticipated rate increases through the Public Service Commission of Wisconsin. This reflects a 7.8% decrease.

Water Meter and Fixed Network Program
- No major changes compared to 2026 Adopted CIP.

Water Utility Facility Improvements
- No major changes compared to 2026 Adopted CIP.

Water Utility Vehicles & Equipment
- Program budget increased by $100,000 in Reserves Applied from 2027-2031 to fund waterline shoring equipment. This reflects a 1.5% increase.

Water Valve Cut-In Program
- No major changes compared to 2026 Adopted CIP.

Well 27 Iron & Manganese Mitigation
- Project was delayed from 2027-2028 to 2030-2031 due to the Water Utility’s CIP project prioritization timeline.
- Funding source changed from $7.0 million in State Sources to $7.0 million in Non-General Fund GO Borrowing.

Water Utility

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	1,773,000	1,826,000	3,980,000	1,974,300	2,073,015	8,856,666
Machinery and Equipment	3,944,000	2,931,000	3,566,000	13,407,000	13,152,850	3,653,493
Water Network	13,120,000	14,686,000	21,900,000	26,197,500	29,106,375	25,886,694
	$ 18,837,000	**$ 19,443,000**	**$ 29,446,000**	**$ 41,578,800**	**$ 44,332,240**	**$ 38,396,853**

2027 CIP by Funding Source

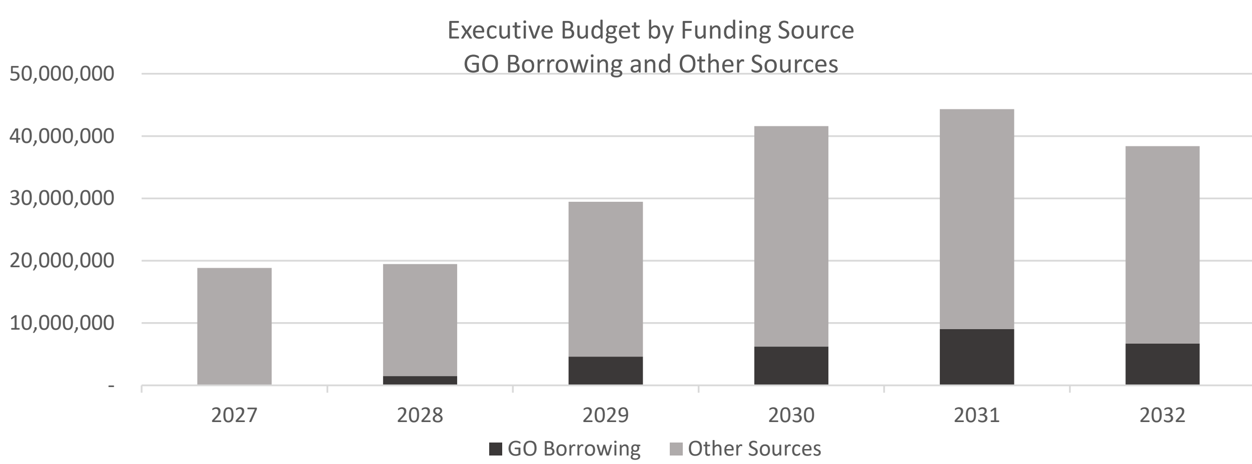
	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	1,500,000	4,600,000	6,200,000	9,000,000	6,680,000
Reserves Applied	7,737,000	7,943,000	9,886,000	20,378,800	20,332,240	11,676,853
State Sources	1,100,000	-	-	-	-	-
Water Expense Depreciation	10,000,000	10,000,000	14,960,000	15,000,000	15,000,000	20,040,000
	$ 18,837,000	**$ 19,443,000**	**$ 29,446,000**	**$ 41,578,800**	**$ 44,332,240**	**$ 38,396,853**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	1,500,000	4,600,000	6,200,000	9,000,000	6,680,000
	$ -	**$ 1,500,000**	**$ 4,600,000**	**$ 6,200,000**	**$ 9,000,000**	**$ 6,680,000**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	195,000	598,000	806,000	1,170,000	868,400
	$ -	**$ 195,000**	**$ 598,000**	**$ 806,000**	**$ 1,170,000**	**$ 868,400**



Water Utility

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10226	RECONSTRUCTION STREETS	3,892,362	4,000
10284	PLEASANT VIEW ROAD	87,805	-
10440	WATER UTILITY FACILITY IMPROVEMENTS	6,104,112	-
10448	UW19 IRON & MANGANESE FILTER	166,852	-
10452	WELL 12 CONVERSION	570,172	-
10540	PAVEMENT MANAGEMENT	1,778,114	5,000
11133	S PARK ST (OLIN TO RR)	121,000	-
11168	UNIVERSITY AVE (SHOREWOOD-UNIV BAY)	146,900	-
11543	E WILSON ST AND E DOTY ST	36,073	-
11893	WATER MAIN REPLACEMENT	3,759,406	11,445
11900	WELL 14 MITIGATION	497,594	-
11984	ATWOOD AVE RECONSTRUCTION	237,403	-
12339	WATER UTILITY VEHICLE PROGRAM	516,567	535,000
12340	WATER UTILITY METER PROGRAM	675,129	-
12341	WATER UTILITY UW REHAB PROGRAM	944,424	-
12385	WATER UTILITY HYDRANTS PROGRAM	449,635	-
12386	CHLORINATORS & FLUORINATORS PROGRAM	43,647	-
12387	WATER VALVE CUT-IN PROGRAM	54,526	-
12441	BPS #213 RECONSTRUCT	450,000	-
12503	STREETS YARD IMPROVEMENTS	83	-
12507	WATER MAINS NEW	4,824,054	-
12630	PLEASANT VIEW ROAD PHASE 2	(16,268)	-
13013	CTH AB INTERCHANGE	64,488	-
13835	CTH M	192,571	-
13838	BLAIR ST	49,780	-
14004	PRESSURE ZONE RESILIENCY	616,761	-
14205	UW27 IRON & MANGANESE FILTER	63,000	-
14697	NEW WATER FACILITY PLANNING	800,000	-
15233	REGENT STREET	93,668	-
15322	JOHN NOLEN DR	30,000	-
15388	UW12 RECONSTRUCTION 2025-2027	33,700	-
15401	HIGH POINT / RAYMOND / MID TOWN	252,500	-
17603	WELL 30 IRON AND MANGANESE FILTER	63,000	-
17604	WELL 28 IRON AND MANGANESE FILTER	63,000	-
17607	BUS RAPID TRANSIT PROGRAM	318,344	-
		$ 27,980,402	**$ 555,445**

Project	**Advanced Metering Infrastructure (AMI) 2.0**	Project #	**16262**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project upgrades Madison Water Utility's current advanced metering infrastructure (AMI) system to ensure the Utility is able to continue to provide operational efficiency through real-time data, enhances automatic and accurate billing which enables faster, proactive leak detection for water or outage restoration.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	-	400,000	10,000,000	9,600,000	-
Total	**$ -**	**$ -**	**$ 400,000**	**$ 10,000,000**	**$ 9,600,000**	**$ -**

Project	**Booster Pump Station #213 Lakeview Reconstruction**	Project #	**12441**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project is for reconstructing the Lake View Booster Pumping Station. The goal of the project is to meet fire fighting requirements and expansion in Zone 5. A generator will also be added to ensure reliability of the pumping station in the event of a power outage. Pump capacity will be increased to 1200 gallons per minute.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	-	2,100,000	-	-	-
Total	**$ -**	**$ -**	**$ 2,100,000**	**$ -**	**$ -**	**$ -**

Project	**Booster Pump Station 128 Upgrade**	Project #	**12442**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

Pressure Zone 11 on the far west side is experiencing development pressure and growth. The Blackhawk elevated tank was completed and put into service in December 2018 and will support projected growth in the area. Pump station capacity at the Blackhawk Booster Pumping Station is a limiting factor and the pumps and electrical systems require upgrade. This proposal will increase firm pumping capacity from 1,000 gallons per minute (gpm) to 1,400 gpm to 2,100 gpm. Design and construction are scheduled in 2027.

	2027	2028	2029	2030	2031	2032
State Sources	1,100,000	-	-	-	-	-
Total	**$ 1,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project & Program Details

Project	**Chlorinators & Fluoridators Program**	Project #	**12386**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program rebuilds and replaces chlorinator and fluoridator equipment on a 10 year replacement cycle. The goal of this program is to reduce failures and service interruptions for safe and reliable water. Progress will be measured by the frequency of equipment failure.

	2027	2028	2029	2030	2031	2032
Reserves Applied	50,000	60,000	60,000	63,000	66,150	69,458
Total	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 63,000**	**$ 66,150**	**$ 69,458**

Project	**East/West Transfer Zone**	Project #	**16263**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

Project will install a new booster pumping station near the Yahara River to move water from Pressure Zone 6w to Pressure Zone 6e, and will be equipped with a pressure reducing valve that will allow water to move from Pressure Zone 6e by Pressure Zone 6w by gravity. This project will take advantage of near-west side surplus supply to convey water to an area of need. Projected size is 3.0 million gallons of water per day, or 2100 gallons of water per minute for the pumping station. The pressure reducing valve will provide between 1,000 and 1,500 gallons of water per minute of supply.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	-	-	-	-	3,680,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,680,000**

Project	**High Point/Raymond/MidTown**	Project #	**15401**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds the construction of a realignment of Raymond and Mid Town Roads as included in the High Point Raymond Neighborhood Development Plan. The project also includes a multi use path, stormwater improvements and an extension of High Point Road. Construction is to be completed in phases. 2030 funding is for design of Phase 2 and 2031 is construction of Phase 2, with phase 1 occurring as part of the prior 2026 funding.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	-	-	20,000	600,000	-
Total	**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ 600,000**	**$ -**

Project	**Midvale Blvd**	Project #	**16281**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project funds the design phase for future reconstruction of N Midvale Blvd and S Midvale Blvd between Mineral Point Rd and University Ave. Water Utility budget is for preparing water main replacement plans in coordination with road reconstruction project.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	-	-	-	-	10,000
Water Expense Depreciation	-	-	-	-	-	40,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Project	**New Water Facility Planning**	Project #	**14697**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds investigation into the ways and means of addressing the City's future water supply shortages to combat significant development pressure within parts of the City over the next 20 years. Alternatives will include but will not be limited to: a new well, pumping water from other areas of the system, and optimization of operations.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	1,500,000	2,500,000	5,200,000	3,000,000	-
Total	**$ -**	**$ 1,500,000**	**$ 2,500,000**	**$ 5,200,000**	**$ 3,000,000**	**$ -**

Project	**Park Street, South**	Project #	**11133**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project connects a system hydraulic gap located between Wingra Creek and the railroad crossing to improve system hydraulics in close proximity to Unit Well 18. Additionally, the MWU plans to conduct minor system improvements as needed to accommodate the roadway reconstruction project. Design is planned to continue in 2026-2028, and construction is planned for 2029 or 2030.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	10,000	300,000	-	-	-
Water Expense Depreciation	-	40,000	1,200,000	-	-	-
Total	**$ -**	**$ 50,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**

Project	**Pleasant View Rd Phase 2**	Project #	**12630**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds various water main, service and hydrant improvements in conjunction with the proposed Pleasant View Rd Phase 2 project, located along Pleasant View Rd between Mineral Point Rd and Old Sauk Rd. Construction is anticipated to occur in 2030, with prior-year budget allocations established for engineering and design work prior to construction.

	2027	2028	2029	2030	2031	2032
Reserves Applied	-	-	-	500,000	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**

Project	**Regent Street**	Project #	**15233**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project funds a full water main replacement between Randall and S Park Street. Design work will start in 2026 and construction will occur in 2027 and/ or 2028.

	2027	2028	2029	2030	2031	2032
Reserves Applied	420,000	-	-	-	-	-
Water Expense Depreciation	1,680,000	-	-	-	-	-
Total	**$ 2,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Unit Well Rehab Program**	Project #	**12341**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for the 10 year unit well upgrade projects as recommended by the Wisconsin Department of Natural Resources. The goal of this program is to ensure that all unit wells are functioning at an efficient level and to reduce annual maintenance costs. Progress will be measured by reduction of maintenance costs, fewer unit well failures, and compliance with the 10 year schedule.

	2027	2028	2029	2030	2031	2032
Reserves Applied	405,000	417,000	430,000	451,500	474,075	497,779
Total	**$ 405,000**	**$ 417,000**	**$ 430,000**	**$ 451,500**	**$ 474,075**	**$ 497,779**

Project	**UW 30 Water Treatment**	Project #	**16261**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description
Elevated levels of iron and manganese have been measured at Unit Well 30. This project will install a chemical oxidation and filtration system to remove these metals from the water and improve overall water quality.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	-	-	-	-	3,000,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**

Project	**Water Hydrants Program**	Project #	**12385**
Citywide Element	**Neighborhoods and Housing**	Project Type	**Program**

Project Description
This program is for the annual raising, replacing, and moving of water hydrants. The goal of this program is to maintain reliable service for fire suppression.

	2027	2028	2029	2030	2031	2032
Reserves Applied	450,000	464,000	476,000	499,800	524,790	551,030
Total	**$ 450,000**	**$ 464,000**	**$ 476,000**	**$ 499,800**	**$ 524,790**	**$ 551,030**

Project	**Water Mains - New**	Project #	**12507**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description
This program is for installing new water mains throughout the City. The goal of the program is to strengthen and expand the existing distribution system, improve water pressure, improve fire protection, allow transfer of water between pressure zones, and to serve the growing areas of the City, working with City Engineering as needed. Newly installed mains include hydraulic improvements consistent with the Water Utility Master Plan.

	2027	2028	2029	2030	2031	2032
Reserves Applied	100,000	150,000	150,000	150,000	150,000	200,000
Total	**$ 100,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 200,000**

Project	**Water Mains Replacement**	Project #	**11893**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for replacing existing water mains in conjunction with the reconstruction of roads as part of the City's Engineering - Major Streets Reconstruct Streets and Pavement Management program. The goal of the program is to update the water infrastructure, diminishing the risk of pipe failure and to extend the useful life of the pipes at a lower cost than replacing the pipe. As for the pipe lining portion of this project it measures the miles of pipe rehabilitated using the lining method. The program aligns with the Water Utility's goal to replace or rehabilitate over 400 miles of aging pipe within the City over a 40-year period to renew and maintain the system.

	2027	2028	2029	2030	2031	2032
Water Expense						
Depreciation	8,320,000	9,960,000	13,760,000	15,000,000	15,000,000	20,000,000
Reserves Applied	2,080,000	2,490,000	3,440,000	3,750,000	3,750,000	5,000,000
Total	**$ 10,400,000**	**$ 12,450,000**	**$ 17,200,000**	**$ 18,750,000**	**$ 18,750,000**	**$ 25,000,000**

Project	**Water Meter and Fixed Network Program**	Project #	**12340**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for water meter and fixed network advanced metering infrastructure (AMI) improvements. The goal of the program is to provide accurate consumption data for billing purposes. Progress will be measured by comparing the meter accuracy testing results against the Public Service Commission of Wisconsin rules and regulations as well as monitoring the total non-revenue water volume.

	2027	2028	2029	2030	2031	2032
Reserves Applied	580,000	595,000	610,000	640,500	672,525	706,151
Total	**$ 580,000**	**$ 595,000**	**$ 610,000**	**$ 640,500**	**$ 672,525**	**$ 706,151**

Project	**Water Utility Facility Improvements**	Project #	**10440**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for repairing and upgrading Water Utility facilities. The goal of the program is to maintain the facilities for reliable service and reduce emergency repairs. Progress is measured by tracking the number of emergency calls, facility outages, and accidents each year. Funding in 2027 is for fiber optic system installations and upgrades, control and instrumentation replacements and upgrades, cybersecurity upgrades, site improvements, facility safety and security upgrades, and other miscellaneous upgrades.

	2027	2028	2029	2030	2031	2032
Reserves Applied	2,457,000	2,530,000	2,606,000	2,736,300	2,873,115	3,016,771
Total	**$ 2,457,000**	**$ 2,530,000**	**$ 2,606,000**	**$ 2,736,300**	**$ 2,873,115**	**$ 3,016,771**

Project	**Water Utility Vehicles & Equipment**	Project #	**12339**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for the annual vehicle and equipment replacements and additions. Replacement schedules are based on age and mileage of the vehicles and equipment. The goal of this program is to provide reliable vehicles and equipment for Water Utility's operations. Progress will be measured by the frequency of vehicle breakdowns and actual useful life obtained. In 2027, funds will be used for four Utilimaster vehicles, a backhoe, a valve turning truck, minivan, shoring trailer, and other miscellaneous equipment.

	2027	2028	2029	2030	2031	2032
Reserves Applied	1,125,000	1,155,000	1,340,000	1,490,000	1,540,000	1,540,000
Total	**$ 1,125,000**	**$ 1,155,000**	**$ 1,340,000**	**$ 1,490,000**	**$ 1,540,000**	**$ 1,540,000**

Project	**Water Valve Cut-In Program**	Project #	**12387**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program is for installing new valve cut-ins to the existing water infrastructure. The goal of this program is to eliminate areas of the city where water service is negatively impacted during water system maintenance and repair. Success is measured by a reduction in complaints from customers for impacted service.

	2027	2028	2029	2030	2031	2032
Reserves Applied	70,000	72,000	74,000	77,700	81,585	85,664
Total	**$ 70,000**	**$ 72,000**	**$ 74,000**	**$ 77,700**	**$ 81,585**	**$ 85,664**

Project	**Well 27 Iron & Manganese Mitigation**	Project #	**14025**
Citywide Element	**Green and Resilient**	Project Type	**Project**

Project Description

This project will address elevated levels of iron and manganese at Well 27 which exceed Water Utility Board Standards. In addition, radium levels periodically exceed the EPA Safe Drinking Water limit. The goal of the project is to identify strata causing the elevated contaminant levels and determine whether well reconstruction is a viable alternative to wellhead treatment.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	-	-	-	1,000,000	6,000,000	-
Total	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ 6,000,000**	**$ -**

Water Utility

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Booster Pump Station 128 Upgrade	1,100,000	-	1,100,000	1,100,000
Chlorinators & Fluoridators Program	50,000	-	50,000	50,000
Regent Street	2,100,000	-	2,100,000	2,100,000
Unit Well Rehab Program	405,000	-	405,000	405,000
Water Hydrants Program	450,000	-	450,000	450,000
Water Mains - New	100,000	-	100,000	100,000
Water Mains Replacement	10,400,000	-	10,400,000	10,400,000
Water Meter and Fixed Network Program	580,000	-	580,000	580,000
Water Utility Facility Improvements	2,457,000	-	2,457,000	2,457,000
Water Utility Vehicles & Equipment	1,125,000	-	1,125,000	1,125,000
Water Valve Cut-In Program	70,000	-	70,000	70,000
	$ 18,837,000	**$ -**	**$ 18,837,000**	**$ 18,837,000**

Transportation

- Department of Transportation
- Metro Transit
- Parking Utility
- Traffic Engineering

Transportation

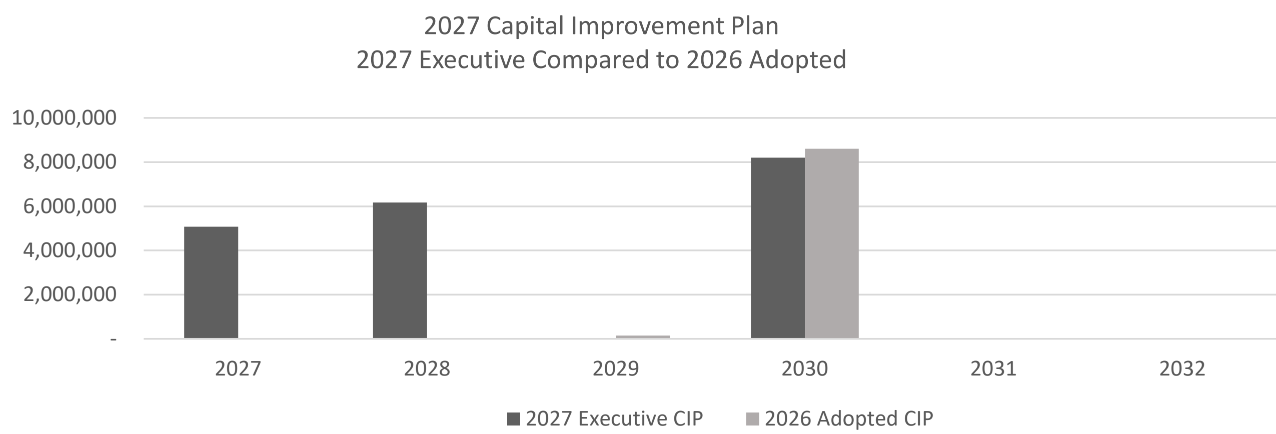
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
North-South Bus Rapid Transit	4,200,000	-	-	201,400	-	-
Sayle Street Facility Renovation	800,000	6,159,000	-	8,000,000	-	-
Wayfinding	80,000	15,000	17,000	-	-	-
	$ 5,080,000	**$ 6,174,000**	**$ 17,000**	**$ 8,201,400**	**$ -**	**$ -**

Changes from 2026 Adopted CIP



Description of Major Changes

I-94 Interchanges
- Project moved to the horizon list.

North-South Bus Rapid Transit
- Program budget increased by $4.2 million in Other Government Payment for Services in 2027 to account for contributions from the City of Fitchburg. The total Fitchburg contribution is $5.7 million and $1.5 million of that amount was approved in the 2025 adopted CIP.
- See project description for a summary of total project costs.

Sayle Street Facility Renovation
- New project. Executive budget includes $15.0 million in General Fund GO Borrowing from 2027 to 2030. See project description for additional information.

Wayfinding
- New project. Executive budget includes $112,000 in General Fund GO Borrowing from 2027 to 2029. See project description for additional information.

Description of Major Changes (Continued)

Passenger Rail Station

- Funding for land acquisition costs for a passenger rail station was included in Economic Development Division's (EDD) 2025 adopted capital budget ($3.5 million of General Fund supported GO Borrowing in the General Land Acquisition project). This previous appropriation appears in EDD's carryforward table. The 2027 executive budget authorizes the Finance Director to transfer this carryforward budget authority to the Transportation Department and create a standalone project for this purpose. As there is no new appropriation in the CIP, this project is not displayed in the project details section below.

Transportation

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Art & Historical Treasures	-	-	-	201,400	-	-
Building	800,000	6,159,000	-	8,000,000	-	-
Other	80,000	15,000	17,000	-	-	-
Street	4,200,000	-	-	-	-	-
	$ 5,080,000	**$ 6,174,000**	**$ 17,000**	**$ 8,201,400**	**$ -**	**$ -**

2027 CIP by Funding Source

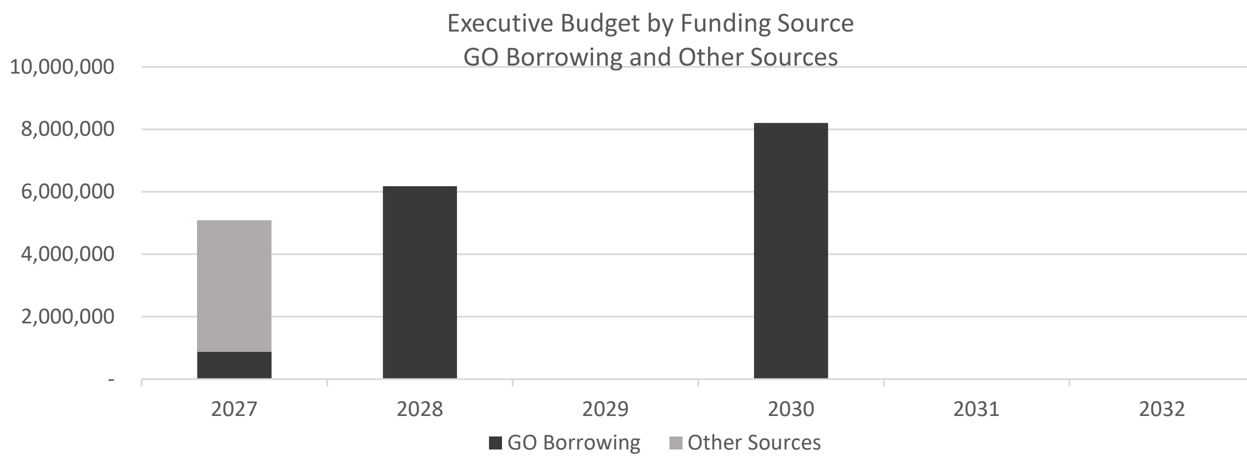
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	880,000	6,174,000	17,000	8,201,400	-	-
Other Govt Pmt For Servic	4,200,000	-	-	-	-	-
	$ 5,080,000	**$ 6,174,000**	**$ 17,000**	**$ 8,201,400**	**$ -**	**$ -**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	880,000	6,174,000	17,000	8,201,400	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 880,000	**$ 6,174,000**	**$ 17,000**	**$ 8,201,400**	**$ -**	**$ -**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	114,400	802,620	2,210	1,066,182	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 114,400	**$ 802,620**	**$ 2,210**	**$ 1,066,182**	**$ -**	**$ -**



Transportation

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
12775	INTER-CITY INTERMODAL BUS TERMINAL	193,280	-
13665	North-South Bus Rapid Transit	158,419,609	2,857,500
13781	INTER-CITY RAIL STATION AND PLAN	370,129	380,000
14355	RECONNECTING COMMUNITIES PILOT GRAN	69,577	50,000
14699	Interstate 94 Interchanges	250,000	250,000
14793	GRANT PROG: SUPPORT ACCESIBLE TAXI	52,579	-
17607	BUS RAPID TRANSIT PROGRAM	7,951,665	150,000
		$ 167,306,839	**$ 3,687,500**

Project & Program Details

Project	**North-South Bus Rapid Transit**	Project #	**13665**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program funds the design and implementation of the North-South Bus Rapid Transit (N-S BRT) from South Park Street north to Northport Drive. The goal of the N-S BRT is to complement the E-W BRT as it provides improved transit frequency and service to the City's north and south sides.

The total project cost for North-South Bus Rapid Transit is up to $178.9 million and includes:
- $15.1 million in General Fund supported GO borrowing
- $119.1 million in Federal funding primarily from Small Starts funds ($118.1 million)
- $13.7 million of TIF increment funding
- $1.4 million of TIF borrowing
- $5.7 million committed from the City of Fitchburg
- Up to $15.0 million in funds related to the jurisdictional transfer from the Wisconsin Department of Transportation (Legistar File # 93777)
- $6.2 million of funding included in Engineering - Major Streets' Park Street, South capital project for sewer replacement
- $2.7 million in future debt service payments

The total project costs above are $25.1 million lower than the amount cited in the 2026 adopted capital budget. This reduction is associated with:
- Reduction in scope and cost through the design process
- $40.0 million of unsecured federal budget authority was removed via Legistar File # 93777
- The 2025 adopted CIP allowed up to $7.0 million of unused borrowing from the East-West BRT program to be used in the North-South BRT program. Those funds are no longer included in the total project amounts above.
- $15.0 million in additional funds from the jurisdictional transfer approved via Legistar File # 93777
- Assuming $2.7 million in future debt service payments as part of the total cost
- $4.2 million in Fitchburg contributions included in the 2027 executive capital budget

The amounts above are not shown in the 2027 executive capital budget because they were previously approved through Common Council action, including the 2026 adopted capital budget. Only the City of Fitchburg contribution to the project is shown because it is a new component not otherwise adopted through previous Council action.

The $201,400 shown in 2030 is an associated locally funded project for art as required by city ordinance. This is not included in the federally funded project total.

Upgrades to the Park Street railroad crossing ($7.0 million) and to the Packers Avenue railroad crossing ($0.7 million) will need to be funded separately as related but standalone projects with no federal funding.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	-	-	201,400	-	-
Other Govt Pmt For Services	4,200,000	-	-	-	-	-
Total	**$ 4,200,000**	**$ -**	**$ -**	**$ 201,400**	**$ -**	**$ -**

Project	**Sayle Street Facility Renovation**	Project #	**16308**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

This project will renovate the Sayle Street Parking and Traffic Operations facility to meet current standards and provide a comfortable and functional work environment. This is intended to serve the city's needs until a new facility is built in the 2030's. A new facility is needed for growth as service demands continue to increase with the growth of the city. Funding for land acquisition for a new facility is included in 2030.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	800,000	6,159,000	-	8,000,000	-	-
Total	**$ 800,000**	**$ 6,159,000**	**$ -**	**$ 8,000,000**	**$ -**	**$ -**

Project	**Wayfinding**	Project #	**16309**
Citywide Element	**Land Use and Transportation**	Project Type	**Project**

Project Description

The Transportation Planning team will work with the Traffic Engineering Sign Shop to expand and modernize multimodal wayfinding across the city. By improving the clarity and consistency of navigation for people using transit, walking, and biking, this effort will make using non-auto modes easier and enhance mobility for residents and visitors of all ages and abilities.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	80,000	15,000	17,000	-	-	-
Total	**$ 80,000**	**$ 15,000**	**$ 17,000**	**$ -**	**$ -**	**$ -**

Transportation

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
North-South Bus Rapid Transit	-	-	4,200,000	4,200,000
Sayle Street Facility Renovation	-	800,000	-	800,000
Wayfinding	80,000	80,000	-	80,000
	$ 80,000	**$ 880,000**	**$ 4,200,000**	**$ 5,080,000**

Metro Transit

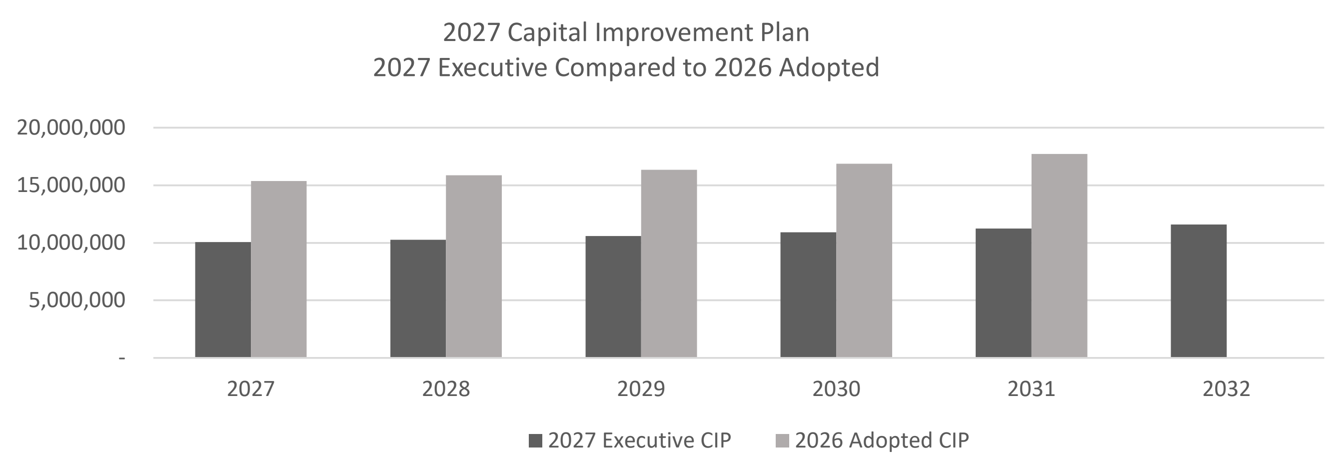
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Equipment and Facility Systems	1,818,605	1,873,164	1,929,358	1,987,239	2,046,856	2,108,261
Intelligent Transportation Systems	3,750,000	200,000	206,000	212,180	218,545	225,101
Preventative Maintenance & Capital Leasing	1,572,000	5,169,160	5,324,235	5,483,961	5,648,481	5,817,935
Transit Fleet and Support Equipment	2,423,631	2,496,340	2,571,230	2,648,367	2,727,818	2,809,652
Transit Speed and Reliability Projects	510,000	530,000	550,000	570,000	598,500	628,000
	$ 10,074,236	**$ 10,268,664**	**$ 10,580,823**	**$ 10,901,747**	**$ 11,240,200**	**$ 11,588,949**

Changes from 2026 Adopted CIP



Description of Major Changes

Equipment and Facility Systems

- Program’s scope expanded from miscellaneous equipment towards more comprehensive needs including passenger infrastructure, ADA accessibility, and system safety and security.
- 2027 activities include architecture, engineering, and build-out to prepare for moving Customer Service and Paratransit operations into a city-owned facility and to advance permanent field staff relief infrastructure.
- The executive budget allocates $6.5 million in additional federal funding for the program from 2027 to 2031 and $690,800 in additional borrowing over the same period.

Description of Major Changes (Continued)

Intelligent Transportation Systems

- New program for technology solutions needed to meet Federal Transit Administration reporting requirements around timekeeping, assets and inventory management, and workforce management.
- Executive budget includes $3.8 million in General Fund-supported borrowing in 2027 for implementation. Out years of the CIP include $1.1 million in funding supported 80% by federal sources and 20% by Metro-supported GO borrowing.

Preventative Maintenance & Capital Leasing

- New program to provide funding for federally eligible preventative maintenance and capital leasing of fleet components and eligible operational leasing activities such as tires, laundry, and facility rentals which support activities related to the fixed-route and BRT services.
- Executive budget includes $29.0 million across the CIP funded 80% by federal sources and 20% by Metro-supported borrowing.

Transit Fleet and Support Equipment

- Program name changed from “Transit Buses and Charging Equipment” to “Transit Fleet and Support Equipment”.
- Total funding reduced by $12 million to $14 million in each year of the CIP. Bus purchases in 2027 will be funded by existing federal grants and carryforward budget authority. Starting in 2028 a phased bus replacement schedule identified by the FTA will be implemented resulting in fewer bus purchases than assumed in the 2026 Adopted CIP.

Transit Speed and Reliability Projects

- No major changes compared to 2026 Adopted CIP.

Metro Transit

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Machinery and Equipment	9,564,236	9,738,664	10,030,823	10,331,747	10,641,700	10,960,949
Street	510,000	530,000	550,000	570,000	598,500	628,000
	$ 10,074,236	**$ 10,268,664**	**$ 10,580,823**	**$ 10,901,747**	**$ 11,240,200**	**$ 11,588,949**

2027 CIP by Funding Source

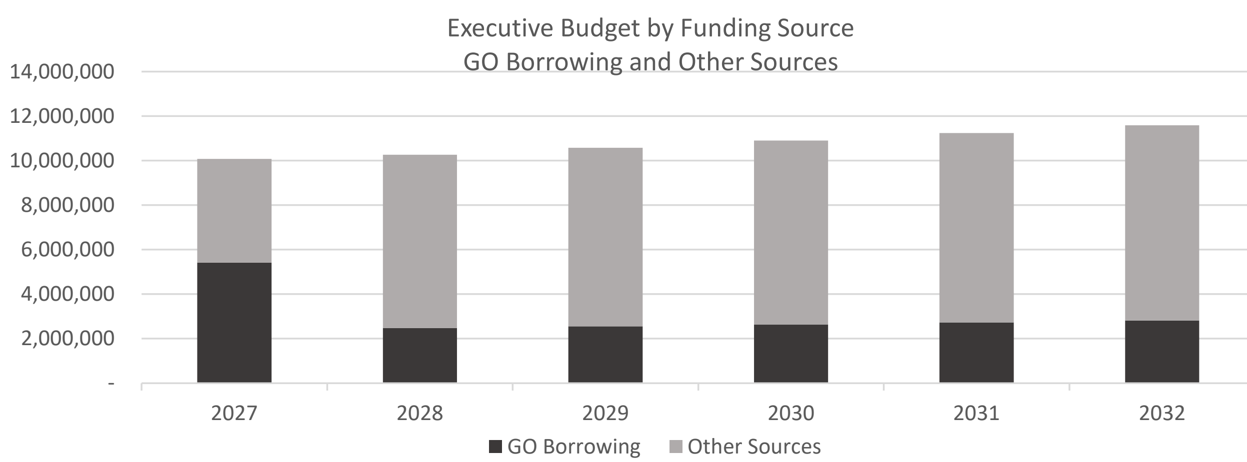
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	3,750,000	-	-	-	-	-
Non-GF GO Borrowing	1,672,847	2,477,733	2,556,165	2,636,349	2,726,839	2,820,189
Federal Sources	4,651,389	7,790,931	8,024,658	8,265,398	8,513,361	8,768,760
	$ 10,074,236	**$ 10,268,664**	**$ 10,580,823**	**$ 10,901,747**	**$ 11,240,200**	**$ 11,588,949**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	3,750,000	-	-	-	-	-
Non-General Fund GO Borrowing	1,672,847	2,477,733	2,556,165	2,636,349	2,726,839	2,820,189
	$ 5,422,847	**$ 2,477,733**	**$ 2,556,165**	**$ 2,636,349**	**$ 2,726,839**	**$ 2,820,189**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	487,500	-	-	-	-	-
Non-General Fund GO Borrowing	217,470	322,105	332,301	342,725	354,489	366,625
	$ 704,970	**$ 322,105**	**$ 332,301**	**$ 342,725**	**$ 354,489**	**$ 366,625**



Metro Transit

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10950	METRO SATELLITE BUS FACILITY	11,046,614	-
13120	TRANSIT TECHNOLOGY SYSTEM	439,538	-
14879	Equipment and Facility Systems	1,305,958	86,000
14880	Transit Speed and Reliability Proj	306,432	-
85001	TRANSIT COACHES (MAJOR)	36,775,992	4,414,710
85002	FACILITY REPAIRS &IMPROVEMENTS	25,243,562	7,095,000
85003	TRANSIT SYSTEM UPGRADES	1,656,842	915,000
		$ 76,774,938	**$ 12,510,710**

Project	**Equipment and Facility Systems**	Project #	**14879**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program funds ongoing maintenance and passenger infrastructure, ADA accessibility, and system safety and security. Projects in 2027 may fund moving customer service and paratransit operations from commercial space (1245 E. Washington Ave) to a vacant, city-owned facility, construction and rehabilitation of field staff relief stations at route termini and throughout the Metro service area, and fixed asset and facility expansions at Metro's Ingersoll facility.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	363,721	374,633	385,872	397,448	409,371	421,652
Federal Sources	1,454,884	1,498,531	1,543,486	1,589,791	1,637,485	1,686,609
Total	**$ 1,818,605**	**$ 1,873,164**	**$ 1,929,358**	**$ 1,987,239**	**$ 2,046,856**	**$ 2,108,261**

Project	**Intelligent Transportation Systems**	Project #	**16463**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This program supports the technology needs to meet the modern, federally required systems of record to assist the auditing, reporting, and management of federal funds and assets. 2027 projects could include but are not limited to the initial implementation and configuration of timekeeping, asset and inventory management, and workforce management systems; ADA beacons at the BRT stations; Transit Asset Management plan identified replacements of servers and hardware; and technology solutions that aide in loss prevention and mitigating fare evasion.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	3,750,000	-	-	-	-	-
Non-GF GO Borrowing	-	40,000	41,200	42,436	43,709	45,020
Federal Sources	-	160,000	164,800	169,744	174,836	180,081
Total	**$ 3,750,000**	**$ 200,000**	**$ 206,000**	**$ 212,180**	**$ 218,545**	**$ 225,101**

Project	**Preventative Maintenance & Capital Leasing**	Project #	**16464**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

This project funds preventive maintenance and capital overhauls required to maintain all transit assets in a mandated state of good repair. In accordance with Federal Transit Administration Section 5307 and 5337 guidelines, these activities are categorized as capital expenses and include the labor; parts, equipment, and tooling; operational leases (tires, laundry, facility rental, etc.); and services necessary to preserve the functional integrity of the fixed-route and BRT fleets, as well as transit support facilities.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	314,400	1,033,832	1,064,847	1,096,792	1,129,696	1,163,587
Federal Sources	1,257,600	4,135,328	4,259,388	4,387,169	4,518,785	4,654,348
Total	**$ 1,572,000**	**$ 5,169,160**	**$ 5,324,235**	**$ 5,483,961**	**$ 5,648,481**	**$ 5,817,935**

Project	**Transit Fleet and Support Equipment**	Project #	**85001**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program funds replacement and expansion of transit buses, necessary specialized support and maintenance equipment, and rolling stock needs to keep revenue service operational. Projects in 2027 may include retrofitting the Ingersoll facility's paint booth, fall protection system for the Hanson facility, replacing support vehicles, equipment and tooling, and workforce development and training for the battery electric buses.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	484,726	499,268	514,246	529,673	545,563	561,930
Federal Sources	1,938,905	1,997,072	2,056,984	2,118,694	2,182,255	2,247,722
Total	**$ 2,423,631**	**$ 2,496,340**	**$ 2,571,230**	**$ 2,648,367**	**$ 2,727,818**	**$ 2,809,652**

Project	**Transit Speed and Reliability Projects**	Project #	**14880**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program focuses on dedicated infrastructure to protect schedule adherence for the transit system. 2027 projects may include Transit Signal Priority (TSP), queue jumps, ADA accessible passenger-initiated signals at stops and stations, and the deployment of battery electric bus charging infrastructure throughout Metro service to protect operational stability, maintain schedule adherence, improve service reliability, and keep vehicles in revenue service longer.

	2027	2028	2029	2030	2031	2032
Non-GF GO Borrowing	510,000	530,000	550,000	570,000	598,500	628,000
Total	**$ 510,000**	**$ 530,000**	**$ 550,000**	**$ 570,000**	**$ 598,500**	**$ 628,000**

Metro Transit

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Equipment and Facility Systems	460,000	363,721	1,454,884	1,818,605
Intelligent Transportation Systems	3,750,000	3,750,000	-	3,750,000
Preventative Maintenance & Capital Leasing	9,182,116	314,400	1,257,600	1,572,000
Transit Fleet and Support Equipment	2,423,631	484,726	1,938,905	2,423,631
Transit Speed and Reliability Projects	510,000	510,000	-	510,000
Transit Support Facilities & Frequent Network Infrastructure	2,278,605			
	$ 18,604,352	**$ 5,422,847**	**$ 4,651,389**	**$ 10,074,236**

Parking Division

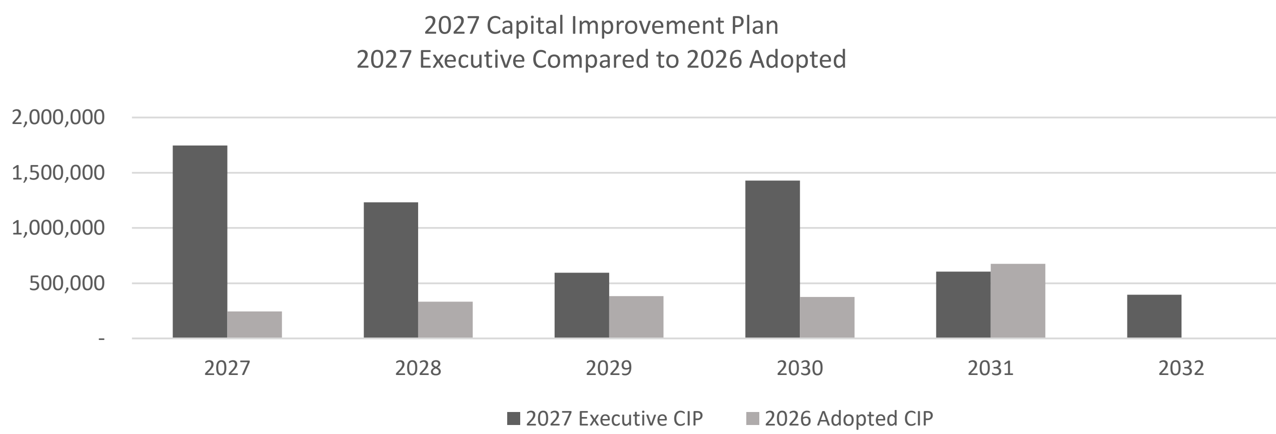
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Equipment & Infrastructure Upgrades	1,585,000	1,100,000	500,000	1,200,000	300,000	200,000
Vehicle Replacement	162,000	132,250	94,300	230,000	305,440	196,005
	$ 1,747,000	**$ 1,232,250**	**$ 594,300**	**$ 1,430,000**	**$ 605,440**	**$ 396,005**

Changes from 2026 Adopted CIP



Description of Major Changes

Equipment & Infrastructure Upgrades

- Program budget increased by $3.6 million in reserve funding from 2027 to 2031. The increase is the result of incorporating feedback from a capital needs assessment performed by an engineering consultant.

Vehicle Replacement

- Program budget increased by $16,800 in reserve funding from 2027 to 2031. This reflects a 2% increase from the 2026 CIP and is associated with updates to Parking's vehicle replacement schedule.

Parking Division

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	1,530,000	100,000	-	1,200,000	300,000	200,000
Machinery and Equipment	217,000	1,132,250	94,300	230,000	305,440	196,005
Software and Licenses	-	-	500,000	-	-	-
	$ 1,747,000	**$ 1,232,250**	**$ 594,300**	**$ 1,430,000**	**$ 605,440**	**$ 396,005**

2027 CIP by Funding Source

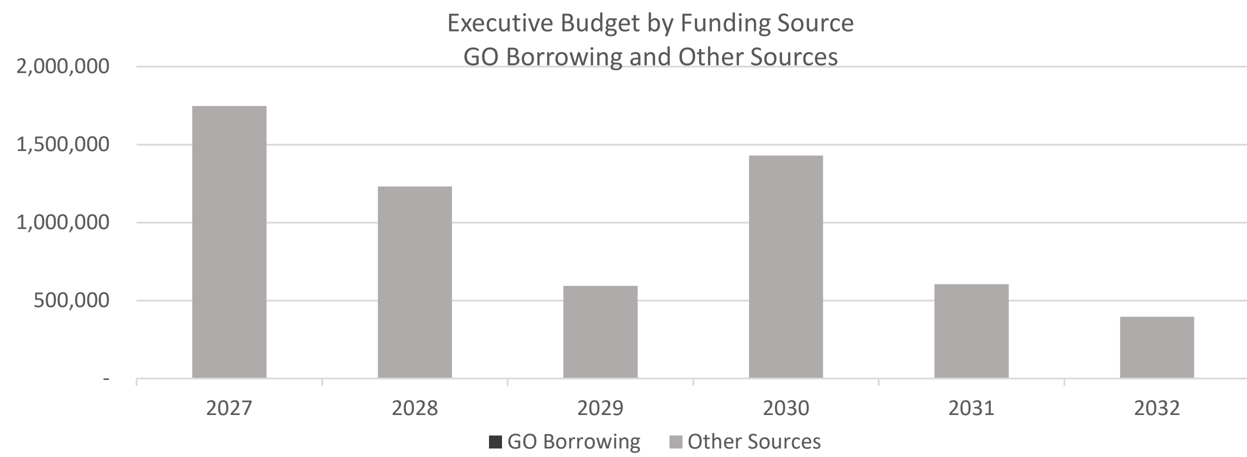
	2027	2028	2029	2030	2031	2032
Reserves Applied	1,747,000	1,232,250	594,300	1,430,000	605,440	396,005
	$ 1,747,000	**$ 1,232,250**	**$ 594,300**	**$ 1,430,000**	**$ 605,440**	**$ 396,005**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	-	-	-	-	-	-
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Parking Division

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10397	REVENUE EQUIPMENT REPLACEMENT	190,907	-
14145	STATE STREET CAMPUS GARAGE REPLAC	6,895,116	-
14146	INTERCITY BUS TERMINAL	1,700,000	-
14147	PEO TECHNOLOGY EQUIPMENT	11,169	-
14982	PARK ACCESS AND REV CONTROL EQUIP	2,338,381	2,426,495
15811	EQUIPMENT UPGRADES 2026	799,895	-
15813	2026 BLOCK 88 COM SPACE RENOVATION	200,000	-
16003	SINGLE SPACE METER REPLACEMENT	1,245,876	-
16120	GARAGE LIGHTING REPLACEMENT (LED)	984,716	-
1627	CAPITOL EAST PARKING STRUCTURE	10,439	10,439
17600	VEHICLE REPLACEMENT PRGM MAJOR	204,624	-
19005	OVERTURE PARKING GARAGE FENCING/SCR	198,735	-
19010	PARKING GARAGE WINDOW REPLACEMENT P	193,081	-
		$ 14,972,940	**$ 2,436,934**

Project	**Equipment & Infrastructure Upgrades**	Project #	**15811**
Citywide Element	**Effective Government**	Project Type	**Program**

Project Description

The Parking Division performs many unique and specialized tasks that require specialized equipment and constant innovation to stay compliant with the latest laws, practices, safety measures, and financial compliance. This program has been created to identify and plan for the various pieces of equipment and building components Parking needs to replace or upgrade as they reach end of life or become outdated.

	2027	2028	2029	2030	2031	2032
Reserves Applied	1,585,000	1,100,000	500,000	1,200,000	300,000	200,000
Total	**$ 1,585,000**	**$ 1,100,000**	**$ 500,000**	**$ 1,200,000**	**$ 300,000**	**$ 200,000**

Project	**Vehicle Replacement**	Project #	**17600**
Citywide Element	**Green and Resilient**	Project Type	**Program**

Project Description

This program funds the replacement of Parking Division vehicles. The goal of this program is to replace vehicles on a ten-year cycle, realizing savings on maintenance, repairs, and fuel. Planned purchases in 2027 include the replacement of three vehicles.

	2027	2028	2029	2030	2031	2032
Reserves Applied	162,000	132,250	94,300	230,000	305,440	196,005
Total	**$ 162,000**	**$ 132,250**	**$ 94,300**	**$ 230,000**	**$ 305,440**	**$ 196,005**

Parking Division

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Equipment & Infrastructure Upgrades	1,585,000	-	1,585,000	1,585,000
Vehicle Replacement	162,000	-	162,000	162,000
	$ 1,747,000	**$ -**	**$ 1,747,000**	**$ 1,747,000**

Traffic Engineering

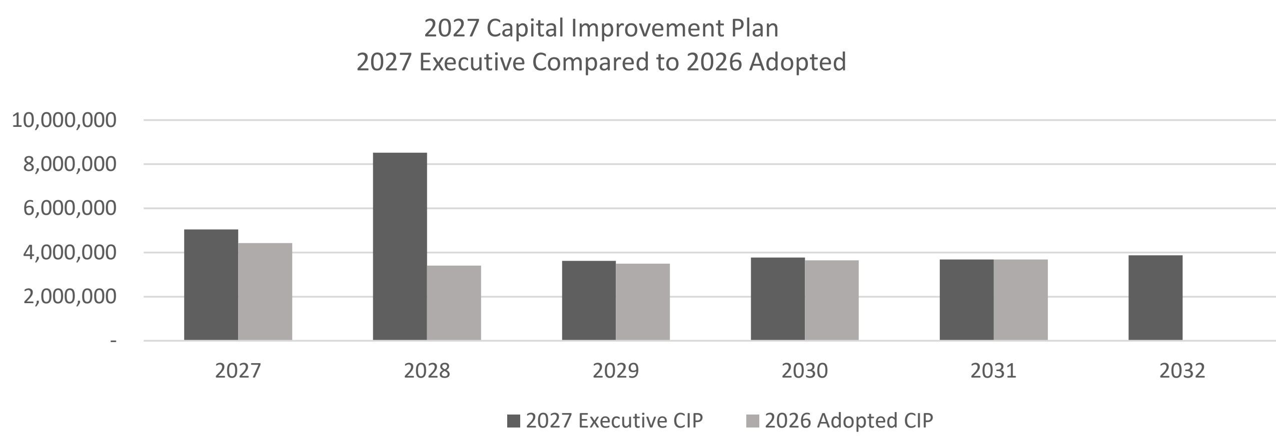
Capital Improvement Plan (CIP) Overview

Budget Phase: Executive

Summary Table

	2027	2028	2029	2030	2031	2032
Field Equipment Replacement	325,000	-	-	-	-	-
Public Safety Radio System	1,200,000	173,250	173,250	181,913	173,250	181,912
Radio Shop Workspace Reconfigurations	175,000	-	-	-	-	-
Safe Streets Madison	1,683,150	1,683,150	1,767,308	1,855,673	1,855,673	1,948,457
Safe Streets and Roads for All Federal Grant Program	-	5,000,000	-	-	-	-
Street Light Installation	620,000	630,000	630,000	658,250	677,998	711,898
Street Light Pole Painting and Replacement	120,000	120,000	120,000	120,000	-	-
Traffic Safety Infrastructure	78,750	78,750	82,688	86,822	89,427	93,898
Traffic Signal Installation	840,000	840,000	845,000	863,750	889,663	934,146
	$ 5,041,900	**$ 8,525,150**	**$ 3,618,246**	**$ 3,766,408**	**$ 3,686,011**	**$ 3,870,311**

Changes from 2026 Adopted CIP



Description of Major Changes

Field Equipment Replacement

- $325,000 in General Fund GO borrowing included in 2027 to support an epoxy pavement marking machine and an aerial lift truck. The program's last appropriation was in the 2025 adopted CIP.

Public Safety Radio System

- No major changes compared to 2026 Adopted CIP.

Description of Major Changes (Continued)

Radio Shop Workspace Reconfigurations

- New project. Executive budget includes $175,000 in General Fund GO Borrowing in 2027. See project description for additional information.

Safe Streets Madison

- No major changes compared to 2026 Adopted CIP.

Safe Streets and Roads for All Federal Grant Program

- Program budget increased by $4.0 million in federal funding in 2028 to pursue future grant opportunities. The executive budget includes $1.0 million in General Fund GO Borrowing for the local match. Use of funds within the capital program will be contingent on receiving the grant awards.
- This program was last included in the 2023 CIP, which included an appropriation of $16.0 million in federal funding and $4.0 million in General Fund GO Borrowing. The actual grant award was lower than the budget. Actual budget utilized from initial rounds of the grant program included $6.5 million of federal funding and $2.2 million of local funding. The unused carryforward budget on the project will be canceled.

Street Light Installation

- No major changes compared to 2026 Adopted CIP.

Street Light Pole Painting and Replacement

- New project. Executive budget includes $480,000 in General Fund GO Borrowing from 2027 to 2030. See project description for additional information.

Traffic Safety Infrastructure

- No major changes compared to 2026 Adopted CIP.

Traffic Signal Installation

- General Fund GO Borrowing increased $44,500 (11%) in 2032 compared to 2031 borrowing levels. All other funding sources remained flat in 2032 resulting in a total increase of 5%.

Traffic Engineering

Summary of Expenditures and Revenues

2027 CIP by Expenditure Type

	2027	2028	2029	2030	2031	2032
Building	175,000	-	-	-	-	-
Machinery and Equipment	2,443,750	1,092,000	1,100,938	1,132,485	1,152,340	1,209,956
Other	150,000	150,000	150,000	157,500	157,500	157,500
Street	1,533,150	6,533,150	1,617,308	1,698,173	1,698,173	1,790,957
Streetlighting	740,000	750,000	750,000	778,250	677,998	711,898
	$ 5,041,900	**$ 8,525,150**	**$ 3,618,246**	**$ 3,766,408**	**$ 3,686,011**	**$ 3,870,311**

2027 CIP by Funding Source

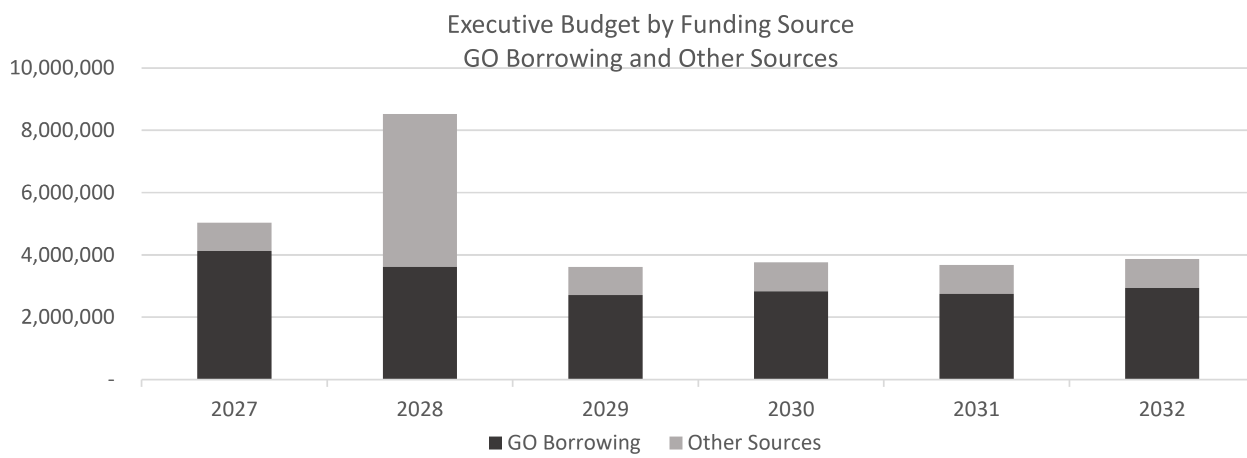
	2027	2028	2029	2030	2031	2032
GF GO Borrowing	4,131,900	3,615,150	2,708,246	2,837,658	2,757,261	2,941,561
County Sources	45,000	45,000	45,000	45,000	45,000	45,000
Developer Capital Funding	410,000	410,000	410,000	425,000	425,000	425,000
Federal Sources	-	4,000,000	-	-	-	-
Other Govt Pmt For Servic	80,000	80,000	80,000	80,000	80,000	80,000
Special Assessment	275,000	275,000	275,000	278,750	278,750	278,750
State Sources	100,000	100,000	100,000	100,000	100,000	100,000
	$ 5,041,900	**$ 8,525,150**	**$ 3,618,246**	**$ 3,766,408**	**$ 3,686,011**	**$ 3,870,311**

Borrowing Summary

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	4,131,900	3,615,150	2,708,246	2,837,658	2,757,261	2,941,561
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 4,131,900	**$ 3,615,150**	**$ 2,708,246**	**$ 2,837,658**	**$ 2,757,261**	**$ 2,941,561**

Annual Debt Service

	2027	2028	2029	2030	2031	2032
General Fund GO Borrowing	537,147	469,970	352,072	368,896	358,444	382,403
Non-General Fund GO Borrowing	-	-	-	-	-	-
	$ 537,147	**$ 469,970**	**$ 352,072**	**$ 368,896**	**$ 358,444**	**$ 382,403**



Traffic Engineering

Carryforward General Obligation Borrowing

		Unused Appropriation Authority	Reauthorized GO Borrowing
10418	STREET LIGHT INSTALLATION	2,664,010	170,831
10420	PUBLIC SAFETY RADIO SYSTEM	3,279	-
10427	TRAFFIC SIGNAL INFRASTRUCTURE	9,828,467	1,574,699
10428	TRAFFIC SAFETY INFRASTRUCTURE	193,341	72,987
10767	TRAFFIC ENGINEERING INVENTORY	(3,953,353)	-
12730	MONONA TERRACE/JOHN NOLEN DR LIGHT	2,841,746	925,000
12733	VISION ZERO TRAFFIC SAFETY INFRASTR	140,391	-
13065	CITYWIDE LED LIGHTING CONVERSION	1,210,013	227,813
13066	ZERO VISION PROGRAM	157,708	712
13119	SNOW EMERGENCY ZONE EXP/CSCL	72	-
13573	TWENTY IS PLENTY	129,784	-
13778	Safe Streets Madison	2,270,478	1,519,247
13779	Field Equipment Replacement	5,024	-
13835	CTH M	339	339
14149	Safe Streets for All Federal Grant	19,071,288	1,865,850
14162	TOWN OF MADISON: PAVEMENT/SIGN IMPR	1,592	-
14163	TOWN OF MADISON: STREET LIGHT IMPRO	40,000	-
14356	CAMERA LIFECYCLE MANAGEMENT	37,846	39,009
14700	2024 PEDESTRIAN BICYCLE COUNTER	245,623	92,500
15526	ATTAIN: ADVANCE SAFETY/EMERGENCY OP	6,527,983	50,000
17071	WAYFINDING SIGNAGE	59,737	-
		$ 41,475,369	**$ 6,538,986**

Note: $11.2 million in unused appropriation authority within the Safe Streets for All Federal Grant program will be canceled as initial awards through the grant program were lower than budgeted amounts.

Traffic Engineering

Project & Program Details

Project	**Field Equipment Replacement**	Project #	**13779**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for the purchase and replacement of equipment used to support Traffic Engineering field operations, including the City's fiber optic network, signing, streetlighting and signal operations. The goal of this program is to support the City's growth and improve efficiency and reduce delays in providing or restoring services to City agencies, partners and the public. Funding in 2027 would support the purchase of an epoxy pavement marking machine and a new aerial lift truck.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	325,000	-	-	-	-	-
Total	**$ 325,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Public Safety Radio System**	Project #	**10420**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description

This program is for digital radio communication equipment to serve over 5,000 users across multiple public safety, public works, and transportation agencies. The program's goal is to provide reliable 24/7 radio communication and build redundancy to ensure the continuation of operations in case of major disruptions. The program's scope is focused on purchasing equipment and the corresponding software to operate the equipment. Annual funding is associated with equipment costs to keep the system updated. Funding in 2027 is for anticipated system improvements and entering into a new contract, which is under negotiation with the vendor.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,200,000	173,250	173,250	181,913	173,250	181,912
Total	**$ 1,200,000**	**$ 173,250**	**$ 173,250**	**$ 181,913**	**$ 173,250**	**$ 181,912**

Project	**Radio Shop Workspace Reconfigurations**	Project #	**16291**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

This project is to reconfigure space within the Radio Shop to support office-related work. The project will create shared office spaces to accommodate recent organizational restructuring and to improve overall working conditions.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	175,000	-	-	-	-	-
Total	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Project	**Safe Streets Madison**	Project #	**13778**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

The Safe Streets Madison program funds Vision Zero projects focused on eliminating serious and fatal crashes. This program also provides funding to close gaps in the pedestrian and bicycle network to ensure accessibility for people of all ages and abilities. Projects are selected using the Safe Streets prioritization metric that was approved August 2021. Typical projects include proven safety countermeasures such as Rectangular Rapid Flashing Beacons, pedestrian islands, curb extensions, improved pavement markings and signs, and new/improved bike lanes. $250,000 of the annual budget is dedicated to lifecycle management projects.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	1,683,150	1,683,150	1,767,308	1,855,673	1,855,673	1,948,457
Total	**$ 1,683,150**	**$ 1,683,150**	**$ 1,767,308**	**$ 1,855,673**	**$ 1,855,673**	**$ 1,948,457**

Project	**Safe Streets and Roads for All Federal Grant Program**	Project #	**14149**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

The federal Bipartisan Infrastructure Law (BIL) established a new Safe Streets and Roads for All program to provide funding to regional, local and Tribal projects focused on preventing roadway deaths and serious injuries. Cities that have developed a Vision Zero or other Safety Action Plan will be eligible to apply for funding to carry out projects and strategies identified in their action plan. Traffic Engineering Division has experience securing two rounds of this federal grant and delivering safety improvement projects in Madison and is applying for another round of federal funding. This City funding requested would be used to match any projects awarded through this federal grant program and would only be used if City of Madison projects are selected for funding by the federal grant program.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	-	1,000,000	-	-	-	-
Federal Sources	-	4,000,000	-	-	-	-
Total	**$ -**	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

Traffic Engineering

Project & Program Details

Project	**Street Light Installation**	Project #	**10418**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description

This program is for improvements to outdated street lighting systems, including computer support; replacement or painting/refurbishing of older poles, fixtures, cable and other major street light equipment; and installation of new street lights. This program's goal is to provide adequate lighting on streets for motorists, pedestrians, and bicyclists. An example of major projects planned for 2027 is the E Washington (Webster-Franklin) undergrounding.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	180,000	190,000	190,000	199,500	219,248	253,148
County Sources	15,000	15,000	15,000	15,000	15,000	15,000
Developer Capital Funding	300,000	300,000	300,000	315,000	315,000	315,000
Other Govt Pmt For Services	30,000	30,000	30,000	30,000	30,000	30,000
Special Assessment	75,000	75,000	75,000	78,750	78,750	78,750
State Sources	20,000	20,000	20,000	20,000	20,000	20,000
Total	**$ 620,000**	**$ 630,000**	**$ 630,000**	**$ 658,250**	**$ 677,998**	**$ 711,898**

Project	**Street Light Pole Painting and Replacement**	Project #	**16339**
Citywide Element	**Health and Safety**	Project Type	**Project**

Project Description

The Street Light Pole Repainting and Replacement project addresses an urgent infrastructure need within the City's street lighting system. A significant number of existing black street light poles have experienced advanced paint deterioration, peeling, and visible rust. These conditions accelerate corrosion, weaken structural integrity, and increase the likelihood of pole failure. Through this program impacted street light poles will be repainted or replaced.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	120,000	120,000	120,000	120,000	-	-
Total	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ -**	**$ -**

Project & Program Details

Project	**Traffic Safety Infrastructure**	Project #	**10428**
Citywide Element	**Health and Safety**	Project Type	**Program**

Project Description

This program is for traffic control devices, signs, traffic safety studies, and other items to respond to public safety concerns. The goal of this program is to improve traffic safety and accessibility for pedestrians, bicyclists, motorists, and transit users. A portion of funding will support replacement of signs that show retro reflectivity degradation due to wear over time. The Federal Manual on Uniform Traffic Control Devices for streets and highways provides retro reflectivity standards and this funding will help bring sign inventory to these standards and enhance public safety.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	78,750	78,750	82,688	86,822	89,427	93,898
Total	**$ 78,750**	**$ 78,750**	**$ 82,688**	**$ 86,822**	**$ 89,427**	**$ 93,898**

Project	**Traffic Signal Installation**	Project #	**10427**
Citywide Element	**Land Use and Transportation**	Project Type	**Program**

Project Description

This program is for replacing and modernizing the City's traffic signal network. The goal of the program is to provide energy efficient and dynamic traffic signals that are readily adaptable to provide for safe, efficient traffic flow for pedestrians, bicycles, and vehicles. One major project planned for 2027 is the signal reconstruction of Packers & Aberg.

	2027	2028	2029	2030	2031	2032
GF GO Borrowing	370,000	370,000	375,000	393,750	419,663	464,146
County Sources	30,000	30,000	30,000	30,000	30,000	30,000
Developer Capital Funding	110,000	110,000	110,000	110,000	110,000	110,000
Other Govt Pmt For Services	50,000	50,000	50,000	50,000	50,000	50,000
Special Assessment	200,000	200,000	200,000	200,000	200,000	200,000
State Sources	80,000	80,000	80,000	80,000	80,000	80,000
Total	**$ 840,000**	**$ 840,000**	**$ 845,000**	**$ 863,750**	**$ 889,663**	**$ 934,146**

Traffic Engineering

2027 Appropriation Schedule

2027 Appropriation

		Executive Budget		
	Request	GO Borrowing	Other	Total
Field Equipment Replacement	325,000	325,000	-	325,000
Public Safety Radio System	1,200,000	1,200,000	-	1,200,000
Radio Shop Workspace Reconfigurations	150,000	175,000	-	175,000
Safe Streets Madison	2,000,000	1,683,150	-	1,683,150
Street Light Installation	620,000	180,000	440,000	620,000
Street Light Pole Painting and Replacement	120,000	120,000	-	120,000
Traffic Safety Infrastructure	78,750	78,750	-	78,750
Traffic Signal Installation	840,000	370,000	470,000	840,000
	$ 5,333,750	**$ 4,131,900**	**$ 910,000**	**$ 5,041,900**

Cash Flow Statements

- Impact Fee Districts
- Tax Increment Financing (TIF)

IMPACT FEES

CASH FLOW STATEMENTS

Impact Fees

Background & Purpose

Impact Fees are a financing tool utilized by the City of Madison which requires new developers to pay for a portion of the capital costs necessary to accommodate a development project. Capital costs are the costs to construct, expand, or improve certain public facilities required because of the new land development. Eligible public facilities include highways 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 recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities, and libraries. Before enacting an impact fee ordinance, a municipality must hold a public hearing on the proposed ordinance or amendment and prepare a needs assessment for the anticipated public facilities (Wis. Stat. § 66.0617).

Every 10 years, the Parks Division conducts an Impact Fee assessment. The last assessment conducted in 2016 recommended consolidating the Parks Division's 11 impact fee districts down into fewer districts. Following the assessment, the Parks Division maintains 6 active impact fee districts: Citywide Infrastructure, North, East, Central, West, and Park Land. The Parks Division is working with a consultant to conduct their 2026 impact fee assessment.

The Engineering Division maintains 12 impact fee districts to fund road construction and associated sanitary sewer and stormwater work for capital projects. New impact fee districts for the 2027 Executive Budget include Pumpkin Hollow Sanitary Sewer and High Point – Raymond Sewer

The information outlined in the Impact Fee cash flow statements is provided for informational purposes and is not intended to serve as budget.

2027 Highlights

Parks Division Impact Fee funded projects in the 2027 Capital Budget include:

- North
    - Beach and Shoreline Improvements
    - Park Land Improvements
    - Playground/Accessibility Improvements
- East
    - Park Facility Improvements
    - Park Land Improvements
- Central
    - Park Land Improvements
    - Playground/Accessibility Improvements
    - Vilas Park Improvements
- West
    - Odana Hills Clubhouse Improvements
    - Park Land Improvements
    - Playground/Accessibility Improvements
- Park Land
    - Land Acquisition

Engineering Division Impact Fee funded projects in the 2027 Capital Budget include:

- Pumpkin Hollow Sanitary Sewer
    - Sewer Impact Fee Districts (Sewer Utility)
- High Point – Raymond Sewer
    - High Point/Raymond/MidTown (Engineering – Major Streets)

Impact Fees
Citywide Summary - All Active Impact Fee Funds
2027 Executive Budget

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 29,517,099	$ 39,114,693	$ 39,564,376	$ 40,748,325
Fund Inflows:				
County Grants	-	-	-	-
Interest on Investments	1,610,810	1,567,259	1,571,684	1,601,047
Revenue - Impact Fees	11,592,575	5,557,266	5,452,266	5,472,266
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 13,203,385	$ 7,124,525	$ 7,023,950	$ 7,073,313
Fund Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	6,655,392	6,366,000	5,840,000	8,290,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(3,499,284)	-	-	-
Total Outflows:	$ 3,156,108	$ 6,366,000	$ 5,840,000	$ 8,290,000
Annual Net Cash Flow	$ 10,047,277	$ 758,525	$ 1,183,950	$ (1,216,687)
Cash Balance (Deficit), December 31	$ 39,564,376	$ 39,873,218	$ 40,748,326	$ 39,531,638

Impact Fees
Parks Subtotal

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 35,155,276	$ 44,332,204	$ 44,786,292	$ 45,586,078
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	1,608,371	1,565,589	1,567,520	1,595,513
Revenue - Impact Fees	11,178,754	5,072,266	5,072,266	5,072,266
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 12,787,124	$ 6,637,855	$ 6,639,786	$ 6,667,779
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	6,655,392	5,840,000	5,840,000	6,390,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(3,499,284)	-	-	-
Total Outflows:	$ 3,156,108	$ 5,840,000	$ 5,840,000	$ 6,390,000
Annual Net Cash Flow	$ 9,631,016	$ 797,855	$ 799,786	$ 277,779
Cash Balance (Deficit), December 31	$ 44,786,292	$ 45,130,059	$ 45,586,078	$ 45,863,857

Impact Fees
12405101 Parks - Warner

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (70,113)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(70,113)	-	-	-
Total Outflows:	$ (70,113)	$ -	$ -	$ -
Annual Net Cash Flow	$ 70,113	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405102 Parks - Reindahl

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 53,526	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	53,526	-	-	-
Total Outflows:	$ 53,526	$ -	$ -	$ -
Annual Net Cash Flow	$ (53,526)	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405105 Parks - Olbrich

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (19,244)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(19,244)	-	-	-
Total Outflows:	$ (19,244)	$ -	$ -	$ -
Annual Net Cash Flow	$ 19,244	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405106 Parks - Law - Tenney

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (180,107)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(180,107)	-	-	-
Total Outflows:	$ (180,107)	$ -	$ -	$ -
Annual Net Cash Flow	$ 180,107	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405107 Parks - Vilas - Brittingham

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 32,067	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	32,067	-	-	-
Total Outflows:	$ 32,067	$ -	$ -	$ -
Annual Net Cash Flow	$ (32,067)	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405108 Parks Olin - Turville

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 20,807	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	20,807	-	-	-
Total Outflows:	$ 20,807	$ -	$ -	$ -
Annual Net Cash Flow	$ (20,807)	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405109 Parks - Garner

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (53,481)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(53,481)	-	-	-
Total Outflows:	$ (53,481)	$ -	$ -	$ -
Annual Net Cash Flow	$ 53,481	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405110 Parks - Far West

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (77,857)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(77,857)	-	-	-
Total Outflows:	$ (77,857)	$ -	$ -	$ -
Annual Net Cash Flow	$ 77,857	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405111 Parks - Elver

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 186,476	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	186,476	-	-	-
Total Outflows:	$ 186,476	$ -	$ -	$ -
Annual Net Cash Flow	$ (186,476)	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405112 Parks - Citywide Parkland Fee

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (3,391,358)	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	(3,391,358)	-	-	-
Total Outflows:	$ (3,391,358)	$ -	$ -	$ -
Annual Net Cash Flow	$ 3,391,358	$ -	$ -	$ -
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ -

Impact Fees
12405113 Parks - Citywide Infrastructure Fee

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 2,074,771	$ 2,298,004	$ 1,842,286	$ (2,227,209)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	85,052	80,430	64,480	(77,952)
Revenue - Impact Fees	987,417	351,025	351,025	351,025
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
Total Inflows:	$ 1,072,469	$ 431,455	$ 415,505	$ 273,073
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	1,304,953	4,485,000	4,485,000	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 1,304,953	4,485,000	$ 4,485,000	$ -
Annual Net Cash Flow	$ (232,484)	(4,053,545)	$ (4,069,495)	$ 273,073
Cash Balance (Deficit), December 31	$ 1,842,286	(1,755,541)	$ (2,227,209)	$ (1,954,136)

Includes 2026 amounts as follows:

Parks Division:		
Madison LakeWay Improvements	cash	$ 4,460,000
Park Facility Improvements	cash	$ 25,000
		$ 4,485,000

Impact Fees
12405114 - North

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 1,029,898	$ 938,751	$ 1,224,937	$ 1,347,982
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	45,734	32,856	42,873	47,179
Revenue - Impact Fees	294,049	155,172	155,172	155,172
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
Total Inflows:	$ 339,783	$ 188,028	$ 198,045	$ 202,351
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	144,743	75,000	75,000	325,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 144,743	$ 75,000	$ 75,000	$ 325,000
Annual Net Cash Flow	$ 195,039	$ 113,028	$ 123,045	$ (122,649)
Cash Balance (Deficit), December 31	$ 1,224,937	$ 1,051,780	$ 1,347,982	$ 1,225,333

Includes 2026 amounts as follows:

Parks Division:

Playground/Accessibility Improvements	cash	$ 75,000
		$ 75,000

Includes 2027 amounts as follows:

Parks Division:

Beach and Shoreline Improvements	cash	$ 175,000
Park Land Improvements	cash	$ 50,000
Playground/Accessibility Improvements	cash	$ 100,000
	cash	$ 325,000

Impact Fees
12405115 - East

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 2,103,825	$ 3,063,786	$ 2,434,937	$ 2,694,951
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	105,625	121,194	85,223	94,323
Revenue - Impact Fees	518,670	364,791	364,791	364,791
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
Total Inflows:	$ 624,294	$ 485,985	$ 450,014	$ 459,114
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	293,183	190,000	190,000	1,290,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 293,183	$ 190,000	$ 190,000	$ 1,290,000
Annual Net Cash Flow	$ 331,112	$ 295,985	$ 260,014	$ (830,886)
Cash Balance (Deficit), December 31	$ 2,434,937	$ 3,359,772	$ 2,694,951	$ 1,864,065

Includes 2026 amounts as follows:

Parks Division:		
Park Land Improvements	cash	$ 10,000
Playground/Accessibility Improvements	cash	$ 180,000
		$ 190,000

Includes 2027 amounts as follows:

Parks Division:		
Park Facility Improvements	cash	$ 30,000
Park Land Improvements	cash	$ 1,260,000
		$ 1,290,000

Impact Fees
12405116 - Central

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 1,596,053	$ 1,894,395	$ 2,853,006	$ 2,632,429
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	82,223	66,304	99,855	92,135
Revenue - Impact Fees	1,302,704	354,568	354,568	354,568
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
Total Inflows:	$ 1,384,928	$ 420,872	$ 454,423	$ 446,703
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	127,975	675,000	675,000	305,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 127,975	$ 675,000	$ 675,000	$ 305,000
Annual Net Cash Flow	$ 1,256,953	$ (254,128)	$ (220,577)	$ 141,703
Cash Balance (Deficit), December 31	$ 2,853,006	$ 1,640,267	$ 2,632,429	$ 2,774,132

Includes 2026 amounts as follows:

Parks Division:

Brittingham Beach House	cash	$ 600,000
Park Land Improvements	cash	$ 75,000
		675,000

Includes 2027 amounts as follows:

Parks Division:

Park Land Improvements	cash	$ 45,000
Playground/Accessibility Improvements	cash	$ 185,000
Vilas Park Improvements	cash	$ 75,000
		305,000

Impact Fees
12405117 - West

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 3,982,301	$ 4,318,078	$ 3,251,453	$ 3,779,823
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	151,662	151,133	113,801	132,294
Revenue - Impact Fees	1,335,412	529,569	529,569	529,569
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
Total Inflows:	$ 1,487,074	$ 680,702	$ 643,370	$ 661,863
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	2,217,921	115,000	115,000	4,170,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 2,217,921	$ 115,000	$ 115,000	$ 4,170,000
Annual Net Cash Flow	$ (730,847)	$ 565,702	$ 528,370	$ (3,508,137)
Cash Balance (Deficit), December 31	$ 3,251,453	$ 4,883,780	$ 3,779,823	$ 271,686

Includes 2026 amounts as follows:

Parks Division:

Park Land Improvements	cash	$ 40,000
Playground/Accessibility Improvements	cash	$ 75,000
		$ 115,000

Includes 2027 amounts as follows:

Parks Division:

Odana Hills Clubhouse Improvements	cash	$ 1,010,000
Park Land Improvements	cash	$ 3,040,000
Playground/Accessibility Improvements	cash	$ 120,000
		$ 4,170,000

Impact Fees
12405118 - Park Land

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 27,867,712	$ 31,819,190	$ 33,179,673	$ 37,358,102
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	1,138,074	1,113,672	1,161,289	1,307,534
Revenue - Impact Fees	6,740,502	3,317,141	3,317,141	3,317,141
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 7,878,577	$ 4,430,813	$ 4,478,430	$ 4,624,675
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	2,566,617	300,000	300,000	300,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ 2,566,617	$ 300,000	$ 300,000	$ 300,000
Annual Net Cash Flow	$ 5,311,960	$ 4,130,813	$ 4,178,430	$ 4,324,675
Cash Balance (Deficit), December 31	$ 33,179,673	$ 35,950,003	$ 37,358,102	$ 41,682,777

Includes 2026 amounts as follows:

Parks Division:

Land Acquisition	cash	$ 300,000
		$ 300,000

Includes 2027 amounts as follows:

Parks Division:

Land Acquisition	cash	$ 300,000
		$ 300,000

Impact Fees
Engineering Subtotal

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (5,638,177)	$ (5,217,511)	$ (5,221,916)	$ (4,837,753)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	2,439	1,669	4,164	5,535
Revenue - Impact Fees	413,821	485,000	380,000	400,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
	-	-	-	-
Total Inflows:	$ 416,261	$ 486,669	$ 384,164	$ 405,535
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	526,000	-	1,900,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ 526,000	$ -	$ 1,900,000
Annual Net Cash Flow	$ 416,261	$ (39,331)	$ 384,164	$ (1,494,465)
Cash Balance (Deficit), December 31	$ (5,221,916)	$ (5,256,842)	$ (4,837,753)	$ (6,332,218)

Impact Fees
12404020 Engr. - Door Creek North Phase 2

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 7,676	$ 35,944	$ 40,569	$ 66,989
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	1,060	1,258	1,420	2,345
Revenue - Impact Fees	31,834	25,000	25,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 32,894	$ 26,258	$ 26,420	$ 27,345
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 32,894	$ 26,258	$ 26,420	$ 27,345
Cash Balance (Deficit), December 31	$ 40,569	$ 62,202	$ 66,989	$ 94,334

Impact Fees
12404021 Engr. - Valley View Road

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (676,493)	$ (671,493)	$ (676,493)	$ (671,493)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	5,000	5,000	5,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Federal Grants	-	-	-	-
Total Inflows:	$ -	$ 5,000	$ 5,000	$ 5,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ -	$ 5,000	$ 5,000	$ 5,000
Cash Balance (Deficit), December 31	$ (676,493)	$ (666,493)	$ (671,493)	$ (666,493)

Impact Fees
12404022 Engr. - Upper Badger Mill Creek

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (389,858)	$ (337,858)	$ (321,368)	$ (251,368)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	68,490	70,000	70,000	70,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 68,490	$ 70,000	$ 70,000	$ 70,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 68,490	$ 70,000	$ 70,000	$ 70,000
Cash Balance (Deficit), December 31	$ (321,368)	$ (267,858)	$ (251,368)	$ (181,368)

Impact Fees
12404023 Engr. - Felland Road Impact Fee

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (1,495,186)	$ (1,470,186)	$ (1,468,294)	$ (1,443,294)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	26,892	25,000	25,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 26,892	$ 25,000	$ 25,000	$ 25,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 26,892	$ 25,000	$ 25,000	$ 25,000
Cash Balance (Deficit), December 31	$ (1,468,294)	$ (1,445,186)	$ (1,443,294)	$ (1,418,294)

Impact Fees
12404024 Engr. - Elderberry Neighborhood

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 17,134	$ 27,134	$ 31,168	$ 42,258
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	959	-	1,091	1,479
Revenue - Impact Fees	13,075	10,000	10,000	10,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 14,034	$ 10,000	$ 11,091	$ 11,479
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 14,034	$ 10,000	$ 11,091	$ 11,479
Cash Balance (Deficit), December 31	$ 31,168	$ 37,134	$ 42,258	$ 53,738

Impact Fees
12404025 Engr. - Northeast Neighborhood

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (545,589)	$ (520,589)	$ (519,676)	$ (489,676)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	25,913	25,000	30,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 25,913	$ 25,000	$ 30,000	$ 25,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 25,913	$ 25,000	$ 30,000	$ 25,000
Cash Balance (Deficit), December 31	$ (519,676)	$ (495,589)	$ (489,676)	$ (464,676)

Impact Fees
12404026 Engr. - Lower Badger Mill Creek Sanitary Sewer and Stormwater

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (2,127,392)	$ (1,877,392)	$ (1,925,070)	$ (1,750,070)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	202,322	300,000	175,000	200,000
Park Dev. / Impact Fees	-		-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 202,322	$ 300,000	$ 175,000	$ 200,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 202,322	$ 300,000	$ 175,000	$ 200,000
Cash Balance (Deficit), December 31	$ (1,925,070)	$ (1,577,392)	$ (1,750,070)	$ (1,550,070)

Impact Fees
12408327 Engr. - Pumpkin Hollow Sanitary Sewer

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ -	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-		-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	1,850,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ 1,850,000
Annual Net Cash Flow	$ -	$ -	$ -	$ (1,850,000)
Cash Balance (Deficit), December 31	$ -	$ -	$ -	$ (1,850,000)

Includes 2027 amounts as follows:

Sewer Utility	cash	$ 1,850,000
Sewer Impact Fee Districts		$ 1,850,000

Impact Fees
12404028 Engr. - Jeffy Trail

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 11,357	$ 11,755	$ 11,777	$ 12,189
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	420	411	412	427
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 420	$ 411	$ 412	$ 427
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 420	$ 411	$ 412	$ 427
Cash Balance (Deficit), December 31	$ 11,777	$ 12,166	$ 12,189	$ 12,616

Impact Fees
12408329 Engr. - West Elderberry

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (475,278)	$ (450,278)	$ (429,982)	$ (389,982)
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	45,295	25,000	40,000	40,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 45,295	$ 25,000	$ 40,000	$ 40,000
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ 45,295	$ 25,000	$ 40,000	$ 40,000
Cash Balance (Deficit), December 31	$ (429,982)	$ (425,278)	$ (389,982)	$ (349,982)

Impact Fees
12408430 Engr. - Westside Drainage

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 35,453	$ 35,453	$ 35,453	$ 36,694
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	1,241	1,284
Revenue - Impact Fees	-	-		-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ 1,241	$ 1,284
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ -	$ -	$ -
Annual Net Cash Flow	$ -	$ -	$ 1,241	$ 1,284
Cash Balance (Deficit), December 31	$ 35,453	$ 35,453	$ 36,694	$ 37,978

Impact Fees
1240441 Engr. - High Point - Raymond Sewer

	2025 Actual	2026 Adopted	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ -	$ -	$ -	$ -
Project Inflows:				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	-		-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ -
January 1 Balance, Plus Inflows:	-	-	-	-
Project Outflows:				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	526,000	-	50,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
Total Outflows:	$ -	$ 526,000	$ -	$ 50,000
Annual Net Cash Flow	$ -	$ (526,000)	$ -	$ (50,000)
Cash Balance (Deficit), December 31	$ -	$ (526,000)	$ -	$ (50,000)

Includes 2026 amounts as follows:

		2026
Engineering - Major Streets	cash	$ 526,000
High Point/Raymond/MidTown		$ 526,000

Includes 2027 amounts as follows:

		2027
Engineering - Major Streets	cash	$ 50,000
High Point/Raymond/MidTown		$ 50,000

TAX INCREMENTAL FINANCING (TIF)

CASH FLOW STATEMENTS

Tax Incremental Financing

Background & Purpose

Tax Incremental Financing (TIF) is a financing tool utilized by the City of Madison to fund public infrastructure, promote development opportunities, and expand future tax base by providing public financial assistance to private developments in a tax increment district (TID). A TID is a geographic area comprising contiguous whole units of property. All of the existing districts, and future districts, must demonstrate that development is not possible without a form of City assistance. Currently, Madison has 17 TIDs. The Common Council approved the project plans and boundaries for TID 56 Grand Canyon and TID 57 Medical Circle via RES-26-00394 and RES-26-00395, respectively, on July 7, 2026.

Beginning in 2009, State law began allowing the use of TIF proceeds to support Affordable Housing. Under the revised policy, jurisdictions can keep a TIF district open for one additional year and utilize the additional tax increment to fund affordable housing developments. Incremental revenue from TID closures was appropriated to the Affordable Housing Development capital program (#17110) in 2016 (TID 33); 2018 (TIDs 27, 21, and 43); 2023 (TIDs 25 and 35); and 2024 (TIDs 29, 39, and 47). The Common Council authorized the extension of the life of TID 41 for one year via RES-26-00174 on March 24, 2026, to benefit affordable housing and to improve City housing stock.

All residual revenue in closed TIDs is distributed proportionally to the underlying taxing jurisdictions (i.e., City of Madison, Dane County, Madison College, and applicable school districts).

The 2027 executive capital budget takes steps to fully reflect amounts in TID project plans that have been reviewed and adopted by the Joint Review Board and Common Council. This change more accurately reflects planned use of GO borrowing and TID increment for projects in active districts. This approach is also expected to reduce the number of amendments to the adopted capital budget and capital improvement plan (CIP).

The information outlined in the TIF cash flow statements is provided for informational purposes and is not intended to serve as budget.

2027 Highlights

Key TIF-funded projects in the 2027 Capital Budget include:

TID 42 Wingra
- Economic Development Division: Land Banking and development loans

TID 44 Royster Clark
- Economic Development Division: Small Business Development
- PCED: Royster Corners Phase 1 construction

TID 46 Research Park
- Engineering – Major Streets: Science Drive repaving
- Engineering – Sewer Utility: Yellowstone Drive upsizing
- Mayor’s Office – Sustainability: Energy Efficiency Navigator Program

TID 48 Regent Street
- CDA Redevelopment: Triangle Redevelopment Phases B2 & B3
- Economic Development Division: Development loans

TID 50 State Street
- Economic Development Division: Development loans and Small Business Development

TID 51 South Madison

- Economic Development Division: Small Business Development
- Engineering – Major Streets: E Rusk Ave and Moorland Rd repaving, Carver/ Dodge/ Irwin/ Dickson/ Martin reconstruction
- Engineering – Ped Bike: Rusk path

TID 52 E Washington Ave and Stoughton Rd

- Economic Development Division: Development loans

TID 53 Wilson Street

- Economic Development Division: Development loans and Small Business Development

TID 54 Pennsylvania Avenue

- Economic Development Division: Development loans
- Mayor's Office – Sustainability: Energy Efficiency Navigator Program

TID 55 Voit Farm

- Economic Development Division: Development loans and holding/pre-development costs

TID 56 Grand Canyon

- Economic Development Division: Development loans and Small Business Development

TID 57 Medical Circle

- Economic Development Division: Small Business Development
- Mayor's Office – Sustainability: Energy Efficiency Navigator Program

Carryforward Authority

The Unused Appropriation Authority column in agency carryforward tables reflects all unused funds that will carryforward for a project or program. These totals include TIF-supported GO Borrowing and TIF Increment among the various funding sources. However, the TIF GO Borrowing for applicable programs is not captured in the Reauthorized GO Borrowing column.

The table below differentiates each program's TIF carryforward authority between TIF-supported GO Borrowing and TIF Increment. These carryforward amounts are also itemized in the project list at the bottom of each TID's cash flow statement as either "Carryforward Borrowing" or "Carryforward Cash" depending on the funding source.

TID	Agency	Project/Program Title	TIF Carryforward GO Borrowing	TIF Carryforward Increment
36	Economic Development Division	TID 36 Capitol Gateway Corridor	-	200,000
42	Economic Development Division	TID 42 Wingra	-	120,000
42	Transportation	North-South Bus Rapid Transit	1,416,000	-
44	Economic Development Division	TID 44 Royster Clark	-	500,000
44	Traffic Engineering	Street Light Installation	-	155,000
45	Engineering: Major Streets	Reconstruction Streets	500,000	-
46	Economic Development Division	TID 46 Research Park	-	1,462,500
46	Stormwater Utility	Citywide Flood Mitigation	-	4,000,000
46	Engineering: Major Streets	Reconstruction Streets	5,000,000	-

TID	Agency	Project/Program Title	TIF Carryforward GO Borrowing	TIF Carryforward Increment
48	CDA Redevelopment	Triangle Redevelopment	5,233,287	-
48	Economic Development Division	TID 48 Regent Street	500,000	-
48	Traffic Engineering	Street Light Installation	-	544,000
48	Traffic Engineering	Traffic Signal Installation	-	300,000
48	Engineering: Major Streets	Regent Street	85,000	-
48	Engineering: Bicycle and Pedestrian	Main Street Improvements	20,000	-
51	CDA Redevelopment	South Madison Redevelopment	-	17,894,938
51	Economic Development Division	TID 51 South Madison	-	7,680,591
51	Parks Division	Athletic Field Improvements	-	200,000
51	Parks Division	Park Land Improvements	-	5,780,096
51	Parks Division	Playground/Accessibility Improvements	-	105,102
51	Transportation	North-South Bus Rapid Transit	-	13,737,500
51	Engineering: Major Streets	Bridge Repair	-	400,000
51	Engineering: Major Streets	Pavement Management	-	943,000
52	Economic Development Division	TID 52 E Washington Stoughton Rd	250,000	-
53	Economic Development Division	TID 53 Wilson St	375,000	-
53	Parks Division	Madison LakeWay Improvements	1,040,000	-
53	Engineering: Major Streets	Wilson, E. & Doty, E.	385,000	-
54	Economic Development Division	TID 54 Pennsylvania Avenue	3,700,000	-
54	Parks Division	Park Land Improvements	405,000	-
56	Economic Development Division	TID 56 Grand Teton	2,900,000	-
57	Economic Development Division	TID 57 Medical Circle	2,000,000	-
	Total		**23,809,287**	**54,022,727**

Tax Incremental Financing
Citywide Summary - All Active TIDs
2027 Executive Budget

No.	Name	Year of Inception	Base Value	2026 Value	Accumulated TIF Increment Change August 15, 2026	2027 Ratio of Debt Svc. and Cap. Leases to Annual Revenues (Excluding Borrowing)	Dec. 31, 2027 Budgeted Cash Balance	Dec. 31, 2027 Balance of Unrecovered Costs (Favorable)	2027 Capital Budget Executive
36	Capitol Gateway	2005	97,652,400	877,700,500	799%	5.46%	9,446,231	(9,446,230)	200,000
37	Union Corners	2006	43,466,900	262,916,600	505%	4.66%	7,578,927	(7,224,995)	-
41	University/Whitney	2011	18,703,300	99,196,400	430%	18.09%	5,813,097	(2,980,777)	1,508,825
42	Wingra	2012	50,866,200	235,515,100	363%	33.09%	17,557,629	(2,616,088)	8,536,000
44	Royster Clark	2013	30,448,400	147,006,000	383%	28.07%	4,667,835	4,531,661	6,755,000
45	Capitol Square West	2015	113,759,800	273,062,900	140%	20.76%	5,815,667	(1,371,085)	500,000
46	Research Park	2015	320,906,300	805,558,900	151%	18.43%	37,888,795	(25,781,328)	13,072,500
48	Regent Street	2021	240,896,200	635,824,300	164%	12.65%	23,054,421	20,054,891	37,782,287
49	Femrite Drive	2021	34,378,700	76,816,600	123%	47.00%	338,165	1,311,233	-
50	State Street	2022	507,688,500	1,099,377,500	117%	34.37%	8,315,755	14,440,498	3,600,000
51	South Madison	2022	185,365,300	226,501,200	22%	0.06%	2,990,487	(70,487)	53,136,227
52	E Wash / Stoughton Rd	2023	39,774,600	100,152,400	152%	44.08%	(1,450,817)	5,595,523	1,250,000
53	Wilson Street	2023	247,705,000	455,120,200	84%	22.90%	4,549,838	5,730,318	5,200,000
54	Pennsylvania Avenue	2023	80,701,500	121,563,200	51%	176.43%	(9,595,840)	21,204,659	11,355,000
55	Voit Farm	2025	64,893,600	67,623,100	4%	1797.43%	(955,934)	8,530,644	1,937,000
56	Grand Canyon	2026	Unavailable	Unavailable	Unavailable	Unavailable	(55,820)	6,205,820	6,150,000
57	Medical Circle	2026	Unavailable	Unavailable	Unavailable	Unavailable	(47,620)	2,547,620	2,500,000
							$ 115,910,815	$ 40,661,875	$ 153,482,839

Tax Incremental Financing
Citywide Summary - All Active TIDs
2027 Executive Budget

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 61,149,164	$ 123,922,570	$ 87,370,204	$ 127,831,604
Project Inflows:				
Incremental Revenues	43,074,484	55,276,310	55,276,310	62,562,234
Computer Reimbursement	647,296	458,560	458,560	458,560
Personal Property Aid	2,360,187	2,089,597	2,089,597	2,089,597
Payment on Advance	-	-	-	-
Interest Income	3,584,207	4,185,452	4,185,452	4,377,956
Proceeds from Borrowing	14,962,500	31,308,500	22,906,730	86,921,287
Developer Capital Funding	1,020,786	-	-	-
Application Fees	-	-	-	-
Other / Transfers from Other TIDs	13,608,330	13,600,000	13,600,000	13,600,000
Total Inflows:	$ 79,257,790	$ 106,918,420	$ 98,516,649	$ 170,009,635
Project Outflows:				
Engineering: Major Streets	2,698,347	10,390,000	3,320,650	26,913,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	431,350	2,570,000	2,753,503	415,000
Engineering: Storm Water	-	4,000,000	-	4,000,000
Engineering: Sewer Utility	1,284,333	714,000	701,441	860,000
Mayor's Office: Sustainability	-	-	-	750,000
Parking Utility	-	-	-	-
Parks	40,960	9,158,058	1,151,496	7,530,198
PCED: Affordable Hsg. Set Aside	-	5,000,000	-	1,508,825
PCED: Other	14,540,928	8,867,319	7,642,319	23,838,091
PCED: Payments to Developers	7,844,062	30,261,000	15,932,713	71,515,225
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	118,338	999,000	-	999,000
Transit	-	15,153,500	-	15,153,500
Debt Service-Principal	9,295,508	9,352,892	9,352,892	10,587,425
Debt Service-Interest	2,691,578	3,089,997	3,089,997	3,764,750
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	385,051	381,500	396,200	428,000
Audit Costs	24,799	28,000	25,800	30,360
Other / Transfers to Other TIDs	13,681,496	13,621,200	13,688,240	13,637,050
Total Outflows:	$ 53,036,750	$ 113,586,465	$ 58,055,250	$ 181,930,424
Annual Net Cash Flow	$ 26,221,040	$ (6,668,045)	$ 40,461,400	$ (11,920,789)
Cash Balance (Deficit), December 31	$ 87,370,204	$ 117,254,525	$ 127,831,604	$ 115,910,815
Memo: Unrecovered Costs (Fav.)	$ (20,685,214)	$ (22,735,608)	$ (47,592,776)	$ 40,661,875

Tax Incremental Financing
TID #36 - Capitol Gateway Corridor
Inception 2005

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 4,928,815	$ 4,472,404	$ 3,520,678	$ 5,299,004
Project Inflows:				
Incremental Revenues	11,698,049	13,633,070	13,633,070	14,645,945
Computer Reimbursement	78,514	78,514	78,514	78,514
Personal Property Aid	315,133	283,962	283,962	283,962
Payment on Advance	-	-	-	-
Interest Income	713,206	156,534	156,534	185,465
Proceeds from Borrowing	-	-	-	-
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 12,804,902	$ 14,152,080	$ 14,152,080	$ 15,193,886
Project Outflows:				
Engineering: Major Streets	4,027	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	2,948	1,000,000	997,052	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	2,792,280	200,000	-	200,000
PCED: Payments to Developers	-	-	-	-
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	1,311,154	1,311,154	1,311,154	807,608
Debt Service-Interest	81,923	52,067	52,067	21,402
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-		-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	18,287	15,500	11,600	15,500
Audit Costs	1,771	2,000	1,720	2,000
Other - Transfer to TID 51	10,000,000	10,000,000	10,000,000	10,000,000
Other	649	150	160	150
Total Outflows:	$ 14,213,039	$ 12,580,871	$ 12,373,753	$ 11,046,660
Annual Net Cash Flow	$ (1,408,137)	$ 1,571,209	$ 1,778,326	$ 4,147,226
Cash Balance (Deficit), December 31	$ 3,520,678	$ 6,043,613	$ 5,299,004	$ 9,446,231
Memo: Unrecovered Costs (Fav.)	$ (1,401,915)	$ (6,547,158)	$ (4,491,396)	$ (9,446,230)

Note: The 2023 Project Plan Amendment for TID 36 authorizes transferring $10 million annually 2024 - 2027 to TID 51 to fund the South Madison Plan. See RES-23-00182.

Legislative file 82711 (RES-24-00357) passed in 2024 approved amending the 2024 capital budget to include the project and further directed staff to seek an amendment to the TID 36 Project Plan to utilize TIF for the project instead of General Fund-supported GO Borrowing. The 2025 Project Plan Amendment for TID 36 (RES-25-00167) authorized the use of up to $1.0 million in TIF increment for athletic field improvements at Breese Stevens. The 2025 Mid-Year Appropriation Resolution (RES-25-00427) changed $1.0 million of General Fund-supported GO Borrowing to TIF 36 increment for the project.

2027 Executive amounts include:

PCED: Other - Small business development programs	Carryforward Cash		200,000
TOTAL		$	200,000

Tax Incremental Financing
TID #37 - Union Corners
Inception 2006

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 6,053,098	$ 6,833,270	$ 6,282,300	$ 6,923,023
Project Inflows:				
Incremental Revenues	3,701,130	4,168,314	4,168,314	4,129,065
Computer Reimbursement	8,727	8,727	8,727	8,727
Personal Property Aid	134,775	96,868	96,868	96,868
Payment on Advance	-	-	-	-
Interest Income	263,680	239,164	239,164	242,306
Proceeds from Borrowing	-	-	-	-
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 4,108,312	$ 4,513,073	$ 4,513,073	$ 4,476,965
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	-	-	-
PCED: Payments to Developers	-	-	-	-
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	234,266	234,238	234,238	194,263
Debt Service-Interest	31,269	22,942	22,942	14,579
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	11,644	12,000	8,300	10,000
Audit Costs	1,771	2,000	1,720	1,720
Other - Transfer to TID 51	3,600,000	3,600,000	3,600,000	3,600,000
Other	160	150	5,150	500
Total Outflows:	$ 3,879,110	$ 3,614,150	$ 3,872,350	$ 3,821,062
Annual Net Cash Flow	$ 229,202	$ 898,923	$ 640,723	$ 655,903
Cash Balance (Deficit), December 31	$ 6,282,300	$ 7,732,193	$ 6,923,023	$ 7,578,927
Memo: Unrecovered Costs (Fav.)	$ (5,499,867)	$ (6,949,760)	$ (6,374,828)	$ (7,224,995)

Note: The 2023 Project Plan Amendment for TID 37 authorizes transferring $3.6 million annually through 2027 to TID 51 to fund the South Madison Plan. See RES-23-00183.

Tax Incremental Financing
TID #41 - University - Whitney (UW Clinic Project)
Inception 2011

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 3,336,174	$ 5,782,790	$ 4,567,898	$ 4,481,988
Project Inflows:				
Incremental Revenues	1,389,332	1,492,927	1,492,927	1,508,825
Computer Reimbursement	5,881	5,881	5,881	5,881
Personal Property Aid	15,633	9,712	9,712	9,712
Payment on Advance	-	-	-	-
Interest Income	159,363	202,398	202,398	156,870
Proceeds from Borrowing	-	1,500,000	25,000	1,475,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 1,570,209	$ 3,210,918	$ 1,735,918	$ 3,156,287
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	1,500,000	1,500,000	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	1,508,825
PCED: Other	-	-	-	-
PCED: Payments to Developers	-	-	-	-
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	222,620	222,470	222,470	224,970
Debt Service-Interest	100,119	88,988	88,988	79,164
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	13,826	12,000	8,500	10,000
Audit Costs	1,770	2,000	1,720	1,720
Other	150	150	150	500
Total Outflows:	$ 338,485	$ 1,825,608	$ 1,821,828	$ 1,825,179
Annual Net Cash Flow	$ 1,231,724	$ 1,385,310	$ (85,910)	$ 1,331,109
Cash Balance (Deficit), December 31	$ 4,567,898	$ 7,168,099	$ 4,481,988	$ 5,813,097
Memo: Unrecovered Costs (Fav.)	$ (2,788,138)	$ (4,333,429)	$ (2,899,698)	$ (2,980,777)

Note: The Common Council authorized the extension of the life of TID 41 for one year for the purposes of the creation of affordable housing and improving the city's housing stock (RES-26-00174).

2027 Executive amounts include:

PCED: Affordable Housing Set Aside	Cash	1,508,825
TOTAL		$ 1,508,825

Tax Incremental Financing
TID #42 - Wingra (Wingra Clinic Project)
Inception 2012

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 13,821,562	$ 14,904,297	$ 12,255,286	$ 14,905,601
Project Inflows:				
Incremental Revenues	3,054,003	3,366,988	3,366,988	3,522,944
Computer Reimbursement	41,233	41,233	41,233	41,233
Personal Property Aid	136,160	97,440	97,440	97,440
Payment on Advance	-	-	-	-
Interest Income	508,478	521,650	521,650	521,696
Proceeds from Borrowing	1,700,000	2,416,000	1,000,000	8,416,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other - Transfer from TID 36	-	-	-	-
Other - Transfer from TID 44	-	-	-	-
Total Inflows:	$ 5,439,874	$ 6,443,312	$ 5,027,312	$ 12,599,313
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	1,000,000	1,000,000	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	5,919,812	195,000	75,000	4,120,000
PCED: Payments to Developers	-	-	-	3,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	1,416,000	-	1,416,000
Debt Service-Principal	791,928	945,012	945,012	1,045,030
Debt Service-Interest	282,004	332,764	332,764	339,035
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	28,708	40,000	22,300	25,000
Audit Costs	1,771	2,000	1,720	1,720
Other	(18,073)	5,000	200	500
Total Outflows:	$ 7,006,150	$ 3,935,776	$ 2,376,996	$ 9,947,285
Annual Net Cash Flow	$ (1,566,276)	$ 2,507,536	$ 2,650,316	$ 2,652,028
Cash Balance (Deficit), December 31	$ 12,255,286	$ 17,411,833	$ 14,905,601	$ 17,557,629
Memo: Unrecovered Costs (Fav.)	$ (4,739,702)	$ (7,517,189)	$ (7,335,030)	$ (2,616,088)

2027 Executive amounts include:

PCED: Other - Property holding costs	Carryforward Cash	120,000
PCED: Other - Land Banking	Borrowing	4,000,000
PCED: Payments to Developers - Private developer loans	Borrowing	3,000,000
Transit: North-South Bus Rapid Transit (S Park St utilities)	Carryforward Borrowing	1,416,000
TOTAL		$ 8,536,000

Tax Incremental Financing
TID #44 - Royster Clark
Inception 2013

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 480,455	$ 3,791,561	$ 2,141,854	$ 4,139,795
Project Inflows:				
Incremental Revenues	1,871,547	2,153,697	2,153,697	2,207,818
Computer Reimbursement	5,582	5,582	5,582	5,582
Personal Property Aid	38,627	26,325	26,325	26,325
Payment on Advance	-	-	-	-
Interest Income	68,957	132,705	132,705	144,893
Proceeds from Borrowing	-	-	4,000,000	5,600,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 1,984,713	$ 2,318,309	$ 6,318,309	$ 7,984,618
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	1,064	500,000	-	1,000,000
PCED: Payments to Developers	-	-	4,000,000	5,600,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	155,000	-	155,000
Transit	-	-	-	-
Debt Service-Principal	282,793	282,658	282,658	483,285
Debt Service-Interest	14,331	8,302	8,302	186,074
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	17,770	14,500	27,000	30,000
Audit Costs	1,771	2,000	1,720	1,720
Other	5,585	150	687	500
Total Outflows:	$ 323,314	$ 962,610	$ 4,320,367	$ 7,456,579
Annual Net Cash Flow	$ 1,661,399	$ 1,355,699	$ 1,997,942	$ 528,039
Cash Balance (Deficit), December 31	$ 2,141,854	$ 5,147,260	$ 4,139,795	$ 4,667,835
Memo: Unrecovered Costs (Fav.)	$ (1,776,415)	$ (5,347,272)	$ (57,015)	$ 4,531,661

Note: The third amendment to the TID 44 Project Plan authorized the allocation of $4.0 million in TID-supported borrowing for land acquisition at Roysters Corners in 2026. The budget for the acquisition was added to EDD's 2026 Capital Budget via RES-26-00146. The project plan amendment also included $2.0 million for improvements to a stormwater pond on Cottage Grove Rd currently scheduled for 2029 and an additional $500,000 to support small business assistance programs. See RES-26-00390.

2027 Executive amounts include:

PCED: Other - Small business development programs	Carryforward Cash		500,000
	Cash		500,000
PCED: Other - Roysters Corners acquisition contruction, phase 1	Borrowing		5,600,000
Traffic Engineering - S Stoughton Rd streetlighting improvements (Street Light Installation program)	Carryforward Cash		155,000
TOTAL		$	6,755,000

Tax Incremental Financing
TID #45 - Capitol Square West
Inception 2015

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (2,874,753)	$ 2,323,010	$ (308,420)	$ 2,135,064
Project Inflows:				
Incremental Revenues	2,997,373	3,237,411	3,237,411	3,268,569
Computer Reimbursement	45,505	45,505	45,505	45,505
Personal Property Aid	96,117	89,208	89,208	89,208
Payment on Advance	-	-	-	-
Interest Income	1,302	-	-	-
Proceeds from Borrowing	1,600,000	1,500,000	1,000,000	1,500,000
Developer Capital Funding	1,020,786	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 5,761,083	$ 4,872,124	$ 4,372,124	$ 4,903,282
Project Outflows:				
Engineering: Major Streets	1,107,809	1,500,000	1,000,000	500,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	-	-	-
PCED: Payments to Developers	-	-	-	-
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	1,953,353	767,438	767,438	535,953
Debt Service-Interest	115,417	146,703	146,703	170,506
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	15,645	16,000	12,200	14,000
Audit Costs	1,771	2,000	1,720	1,720
Other	754	150	579	500
Total Outflows:	$ 3,194,750	$ 2,432,291	$ 1,928,640	$ 1,222,679
Annual Net Cash Flow	$ 2,566,333	$ 2,439,833	$ 2,443,484	$ 3,680,603
Cash Balance (Deficit), December 31	$ (308,420)	$ 4,762,843	$ 2,135,064	$ 5,815,667
Memo: Unrecovered Costs (Fav.)	$ 3,556,393	$ (1,135,661)	$ 1,345,471	$ (1,371,085)

2027 Executive amounts include:

Engineering: Major Streets - W Mifflin Plaza	Carryforward Borrowing	500,000
TOTAL		$ 500,000

Tax Incremental Financing
TID #46 - Research Park
Inception 2015

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 19,821,431	$ 35,395,749	$ 24,964,641	$ 35,148,941
Project Inflows:				
Incremental Revenues	10,417,517	10,218,925	10,218,925	10,616,427
Computer Reimbursement	273,119	273,119	273,119	273,119
Personal Property Aid	1,511,873	1,185,477	1,185,477	1,185,477
Payment on Advance	-	-	-	-
Interest Income	1,000,248	1,238,851	1,238,851	1,230,213
Proceeds from Borrowing	476,000	5,000,000	-	5,000,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 13,678,757	$ 17,916,372	$ 12,916,372	$ 18,305,236
Project Outflows:				
Engineering: Major Streets	-	5,000,000	-	6,000,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	132,000	-	-	-
Engineering: Storm Water	-	4,000,000	-	4,000,000
Engineering: Sewer Utility	-	-	-	860,000
Mayor's Office: Sustainability	-	-	-	250,000
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	137,500	500,000	150,000	962,500
PCED: Payments to Developers	5,639,000	5,295,000	-	1,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	1,978,401	2,025,880	2,025,880	2,024,880
Debt Service-Interest	568,372	512,566	512,566	427,782
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	31,882	41,000	36,300	38,000
Audit Costs	1,771	2,000	1,720	1,720
Other	46,620	150	5,607	500
Total Outflows:	$ 8,535,547	$ 17,376,596	$ 2,732,073	$ 15,565,382
Annual Net Cash Flow	$ 5,143,210	$ 539,776	$ 10,184,299	$ 2,739,854
Cash Balance (Deficit), December 31	$ 24,964,641	$ 35,935,525	$ 35,148,941	$ 37,888,795
Memo: Unrecovered Costs (Fav.)	$ (13,806,415)	$ (23,305,578)	$ (26,016,594)	$ (25,781,328)

Note: The fourth amendment to the TID 46 Project Plan (see RES-25-00169) authorized the allocation of $750,000 in TIF increment to support small business assistance programs and a development loan and grant for 5546 Element Way. Two additional resolutions amended the 2025 Adopted Capital Budget to include these plans:

- The Economic Development Division's 2025 Capital Budget was amended to include the $750,000 within the TID 46 capital program. See RES-25-00127.
- An additional amendment to the 2025 Adopted Capital Budget authorized a loan of $930,000 to EC Residential LLC for an affordable housing development at 5546 Element Way. The same resolution authorized a $4,365,000 grant to the Community Development Authority (CDA) in order to incentivize EC Residential LLC to maintain the affordability of the units at the development beyond the mandatory 15-year affordability period. The incentive includes an option for the CDA to purchase the property after the mandatory affordability period utilizing this grant. See RES-24-00730.

The fifth amendment to the TID 46 Project Plan (see RES-26-00402) authorized additional support for small business assistance and infrastructure improvements. Agencies' 2027 Executive CIPs include all or partial funding for the projects outlined in the Plan amendment.

2027 Executive amounts include:

Engineering: Major Streets - Mineral Point Rd (Reconstruction Streets program)	Carryforward Borrowing		5,000,000
Engineering: Major Streets - Science Dr (Pavement Management program)	Cash		1,000,000
Engineering: Sewer Utility - Yellowstone Dr upsizing (Sewer Reconstruction)	Cash		860,000
Engineering: Stormwater Utility - West Towne Ponds (Citywide Flood Mitigation program)	Carryforward Cash		4,000,000
Mayor's Office: Sustainability - Energy Efficiency Navigator program	Cash		250,000
PCED: Other - Small business development programs	Carryforward Cash		462,500
	Cash		500,000
PCED: Payments to Developers - Economic Development developer loans	Carryforward Cash		1,000,000
TOTAL		$	13,072,500

Tax Incremental Financing
TID #48 - Regent Street
Inception 2021

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 5,676,107	$ 13,394,111	$ 9,663,347	$ 16,663,605
Project Inflows:				
Incremental Revenues	3,939,189	6,719,991	6,719,991	7,531,481
Computer Reimbursement	188,735	-	-	-
Personal Property Aid	-	188,735	188,735	188,735
Payment on Advance	-	-	-	-
Interest Income	207,938	468,794	468,794	583,226
Proceeds from Borrowing	50,000	10,670,000	4,824,411	36,938,287
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 4,385,862	$ 18,047,520	$ 12,201,931	$ 45,241,729
Project Outflows:				
Engineering: Major Streets	7,302	100,000	7,698	15,685,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	70,000	50,000	20,000
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	500,000	-	1,000,000
PCED: Payments to Developers	-	10,000,000	4,766,713	20,233,287
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	844,000	-	844,000
Transit	-	-	-	-
Debt Service-Principal	237,069	241,271	241,271	725,045
Debt Service-Interest	133,241	115,038	115,038	325,332
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	18,543	23,000	13,700	15,000
Audit Costs	1,771	2,000	1,720	2,000
Other	695	150	5,532	1,250
Total Outflows:	$ 398,622	$ 11,895,459	$ 5,201,672	$ 38,850,914
Annual Net Cash Flow	$ 3,987,240	$ 6,152,061	$ 7,000,259	$ 6,390,815
Cash Balance (Deficit), December 31	$ 9,663,347	$ 19,546,172	$ 16,663,605	$ 23,054,421
Memo: Unrecovered Costs (Fav.)	$ (7,350,417)	$ (6,991,582)	$ (9,767,536)	$ 20,054,891

2027 Executive amounts include:

Engineering: Major Streets - Regent St reconstruction	Carryforward Borrowing		85,000
	Borrowing		15,600,000
Engineering: Ped Bike - Main St improvements	Carryforward Borrowing		20,000
PCED: Payments to Developers - CDA Triangle Redevelopment	Carryforward Borrowing		5,233,287
	Borrowing		15,000,000
PCED: Other - Small business development programs	Carryforward Borrowing		500,000
	Borrowing		500,000
Traffic Engineering - Southwest Commuter Path lighting (Street Light and Traffic Signal Installation programs)	Carryforward Cash		844,000
TOTAL		$	37,782,287

Tax Incremental Financing
TID #49 - Femrite Drive
Inception 2021

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (538,950)	$ (223,562)	$ (457,933)	$ (96,531)
Project Inflows:				
Incremental Revenues	659,294	780,005	780,005	840,283
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	2,328	-	-	-
Proceeds from Borrowing	-	-	-	-
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 661,622	$ 780,005	$ 780,005	$ 840,283
Project Outflows:				
Engineering: Major Streets	145,118	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	-	-	-
PCED: Payments to Developers	-	-	-	-
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	309,950	309,882	309,882	309,882
Debt Service-Interest	111,849	98,451	98,451	85,055
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	11,767	8,500	8,400	8,500
Audit Costs	1,771	2,000	1,720	2,000
Other	150	150	150	150
Total Outflows:	$ 580,605	$ 418,983	$ 418,603	$ 405,587
Annual Net Cash Flow	$ 81,017	$ 361,022	$ 361,402	$ 434,696
Cash Balance (Deficit), December 31	$ (457,933)	$ 137,460	$ (96,531)	$ 338,165
Memo: Unrecovered Costs (Fav.)	$ 2,727,095	$ 1,511,870	$ 2,055,811	$ 1,311,233

Tax Incremental Financing
TID #50 - State Street
Inception 2022

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (2,044,748)	$ (184,897)	$ (164,935)	$ 3,147,660
Project Inflows:				
Incremental Revenues	2,300,594	5,738,155	5,738,155	7,803,772
Computer Reimbursement	-	-	-	-
Personal Property Aid	111,869	111,869	111,869	111,869
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	2,000,000	1,950,000	1,950,000	3,600,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 4,412,463	$ 7,800,024	$ 7,800,024	$ 11,515,640
Project Outflows:				
Engineering: Major Streets	-	500,000	500,000	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	4,099	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	217,526	1,450,000	1,450,000	600,000
PCED: Payments to Developers	-	-	-	3,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	14	-	-	-
Transit	-	-	-	-
Debt Service-Principal	1,339,485	1,519,463	1,519,463	1,714,497
Debt Service-Interest	948,275	986,296	986,296	1,005,828
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	21,310	24,000	24,800	25,000
Audit Costs	1,771	2,000	1,720	1,720
Other	170	5,000	5,150	500
Total Outflows:	$ 2,532,650	$ 4,486,759	$ 4,487,429	$ 6,347,545
Annual Net Cash Flow	$ 1,879,813	$ 3,313,265	$ 3,312,595	$ 5,168,095
Cash Balance (Deficit), December 31	$ (164,935)	$ 3,128,368	$ 3,147,660	$ 8,315,755
Memo: Unrecovered Costs (Fav.)	$ 20,605,148	$ 18,402,896	$ 17,723,090	$ 14,440,498

Note: A 2024 Project Plan amendment authorized the Lake Street sanitary sewer upsizing project. See RES-24-00264. The 2024 mid-year appropriation resolution cancelled $89,000 of TID-supported GO Borrowing authority for the Lake Street sanitary sewer upsizing project. The appropriation resolution further transferred $926,000 of TID-supported GO Borrowing from the Parking Utility to the Sewer Utility for the Lake Street sanitary sewer upsizing project. See RES-24-00514.

A 2026 Project Plan amendment authorized the Dayton St sanitary sewer upsizing project. See RES-26-00391. This will be included in future capital budgets.

2027 Executive amounts include:

PCED: Other - Small business development programs	Borrowing		600,000
PCED: Payments to Developers - Private developer loans	Borrowing		3,000,000
TOTAL		$	3,600,000

Tax Incremental Financing
TID #51 - South Madison
Inception 2022

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ 21,466,053	$ 35,010,160	$ 28,118,415	$ 37,522,507
Project Inflows:				
Incremental Revenues	285,221	558,918	558,918	767,444
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	655,594	1,225,356	1,225,356	1,313,288
Proceeds from Borrowing	-	-	-	3,000,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other - Transfers from TID 36 & 37	13,600,000	13,600,000	13,600,000	13,600,000
Total Inflows:	$ 14,540,815	$ 15,384,274	$ 15,384,274	$ 18,680,731
Project Outflows:				
Engineering: Major Streets	249,048	2,390,000	1,297,952	4,343,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	299,350	-	203,503	395,000
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	38,012	6,713,058	154,444	6,085,198
PCED: Affordable Hsg. Set Aside	-	5,000,000	-	-
PCED: Other	4,884,679	3,000,000	755,000	10,680,591
PCED: Payments to Developers	2,205,062	11,300,000	3,500,000	17,894,938
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	118,323	-	-	-
Transit	-	13,737,500	-	13,737,500
Debt Service-Principal	7,499	7,499	7,499	7,499
Debt Service-Interest	2,775	2,400	2,400	2,025
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	70,458	80,000	54,600	60,000
Audit Costs	1,771	2,000	1,720	2,000
Other	11,474	5,000	3,064	5,000
Total Outflows:	$ 7,888,453	$ 42,237,457	$ 5,980,182	$ 53,212,751
Annual Net Cash Flow	$ 6,652,362	$ (26,853,183)	$ 9,404,092	$ (34,532,020)
Cash Balance (Deficit), December 31	$ 28,118,415	$ 8,156,977	$ 37,522,507	$ 2,990,487
Memo: Unrecovered Costs (Fav.)	$ (28,183,417)	$ (8,236,977)	$ (37,595,008)	$ (70,487)

Note: 2023 Project Plan amendments authorized transferring $10 million from TID 36 and $3.6 million from TID 37 annually to TID 51 to fund the South Madison Plan. See RES-23-00182 and RES-23-00183.

2025 and 2026 Project Plan amendments authorized the reallocation of funding for various public works improvements projects and affordable housing invitatives within the district and within one-half mile of the district boundary. See RES-25-00170 and RES-26-00392.

2027 Executive amounts include:

Engineering: Major Streets - Rimrock Rd (Pavement Management program), Badger Rd bridge sidewalk (Bridge Repair program)	Carryforward Cash		1,343,000
Engineering: Major Streets - E Rusk Ave/Moorland Rd (Pavement Management program); Carver, Dodge, Irwin, Dickson, Martin reconstruct (Reconstruction Streets program)	Borrowing		3,000,000
Engineering: Ped Bike - Rusk path (Bikeways program)	Cash		395,000
Parks: Playground, Accessibility, & Park Land Improvements	Carryforward Cash		6,085,198
PCED: Other - Economic Development South Madison Plan activities	Carryforward Cash		7,680,591
	Cash		3,000,000
PCED: Payments to Developers - CDA South Madison Redevelopment	Carryforward Cash		17,894,938
Transit: North-South Bus Rapid Transit	Carryforward Cash		13,737,500
TOTAL		$	53,136,227

Tax Incremental Financing
TID #52 - East Washington Avenue and Stoughton Road
Inception 2022

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (4,158,079)	$ 995,681	$ (2,112,644)	$ (2,053,489)
Project Inflows:				
Incremental Revenues	80,920	575,560	575,560	1,126,426
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	3,300,000	500,000	250,000	1,250,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 3,380,920	$ 1,075,560	$ 825,560	$ 2,376,426
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	1,267,675	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	50,000	500,000	250,000	250,000
PCED: Payments to Developers	-	-	-	1,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	-	315,131	315,131	340,163
Debt Service-Interest	-	170,004	170,004	156,371
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	15,870	20,000	24,400	25,000
Audit Costs	1,771	2,000	1,720	1,720
Other	168	-	5,150	500
Total Outflows:	$ 1,335,485	$ 1,007,135	$ 766,405	$ 1,773,754
Annual Net Cash Flow	$ 2,045,435	$ 68,425	$ 59,155	$ 602,672
Cash Balance (Deficit), December 31	$ (2,112,644)	$ 1,064,106	$ (2,053,489)	$ (1,450,817)
Memo: Unrecovered Costs (Fav.)	$ 5,412,644	$ 5,720,764	$ 5,288,358	$ 5,595,523

2027 Executive amounts include:

PCED: Other - Small business development programs	Carryforward Borrowing	250,000
PCED: Payments to Developers - Private developer loans	Borrowing	1,000,000
TOTAL		$ 1,250,000

Tax Incremental Financing
TID #53 -- Wilson Street
Inception 2023

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (2,629,773)	$ 1,657,693	$ (94,331)	$ 1,682,285
Project Inflows:				
Incremental Revenues	609,824	2,301,539	2,301,539	3,779,985
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	3,113	-	-	-
Proceeds from Borrowing	3,387,500	3,403,500	2,578,319	5,200,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	8,330	-	-	-
Total Inflows:	$ 4,008,767	$ 5,705,039	$ 4,879,858	$ 8,979,985
Project Outflows:				
Engineering: Major Streets	1,185,042	900,000	515,000	385,000
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	1,040,000	-	1,040,000
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	240,181	772,319	397,319	775,000
PCED: Payments to Developers	-	1,666,000	1,666,000	3,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	-	305,408	305,408	580,255
Debt Service-Interest	-	177,834	177,834	285,457
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	44,144	40,000	34,400	40,000
Audit Costs	1,771	2,000	1,720	1,720
Other	2,185	5,000	5,561	5,000
Total Outflows:	$ 1,473,325	$ 4,908,561	$ 3,103,242	$ 6,112,432
Annual Net Cash Flow	$ 2,535,442	$ 796,478	$ 1,776,616	$ 2,867,553
Cash Balance (Deficit), December 31	$ (94,331)	$ 2,454,171	$ 1,682,285	$ 4,549,838
Memo: Unrecovered Costs (Fav.)	$ 3,481,831	$ 7,418,922	$ 3,978,126	$ 5,730,318

2027 Executive amounts include:

Engineering: Major Streets - E. Wilson St. and E. Doty St. reconstruction	Carryforward Borrowing	385,000
Parks: Madison LakeWay Improvements	Carryforward Borrowing	1,040,000
PCED: Other - Small business development programs; pre-development costs for Brayton Lot	Carryforward Borrowing	375,000
	Borrowing	400,000
PCED: Payments to Developers - Private developer loans	Borrowing	3,000,000
TOTAL		$ 5,200,000

Tax Incremental Financing
TID #54 -- Pennsylvania Avenue
Inception 2023

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ (2,188,228)	$ (174,123)	$ (950,378)	$ (1,941,507)
Project Inflows:				
Incremental Revenues	70,491	330,811	330,811	762,328
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	2,449,000	2,319,000	1,014,000	4,355,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ 2,519,491	$ 2,649,811	$ 1,344,811	$ 5,117,328
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	12,559	714,000	701,441	-
Mayor's Office: Sustainability	-	-	-	250,000
Parking Utility	-	-	-	-
Parks	-	405,000	-	405,000
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	297,886	1,200,000	300,000	3,700,000
PCED: Payments to Developers	-	-	-	7,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	626,990	865,387	865,387	966,805
Debt Service-Interest	302,003	375,642	375,642	378,137
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	21,512	35,000	49,100	50,000
Audit Costs	1,771	2,000	1,720	1,720
Other	18,919	-	42,650	20,000
Total Outflows:	$ 1,281,641	$ 3,597,029	$ 2,335,940	$ 12,771,662
Annual Net Cash Flow	$ 1,237,850	$ (947,218)	$ (991,129)	$ (7,654,334)
Cash Balance (Deficit), December 31	$ (950,378)	$ (1,121,341)	$ (1,941,507)	$ (9,595,840)
Memo: Unrecovered Costs (Fav.)	$ 9,022,388	$ 12,468,974	$ 10,162,130	$ 21,204,659

Note: An amendment to the 2024 Adopted Capital Budget authorized a loan of $1.669 million to Vermillion Madison LLC to upgrade sanitary sewer for the construction of market-rate housing at 1617 Sherman Ave. See RES-24-00273.

Project Plan amendments in 2024 and 2026 authorized the addition of various public works improvements projects and a jobs loan to Realta Fusion, Inc. See RES-24-00435 and RES-26-00393. EDD's 2026 Adopted Capital Budget was amended to include the jobs loan to Realta Fusion in the amount of $2.8 million. See RES-26-00339.

2027 Executive amounts include:

Mayor's Office: Sustainability - Energy Efficiency Navigator program	Borrowing		250,000
Parks - Park land improvements within TID	Carryforward Borrowing		405,000
PCED: Other - Small business development programs	Carryforward Borrowing		900,000
PCED: Other - Job loan	Carryforward Borrowing		2,800,000
PCED: Payments to Developers - Private developer loans	Borrowing		7,000,000
TOTAL		$	11,355,000

Tax Incremental Financing
TID #55 -- Voit Farm
Inception 2025

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ -	$ (55,573)	$ (55,573)	$ (73,343)
Project Inflows:				
Incremental Revenues	-	-	-	50,922
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	-	2,050,000	6,265,000	1,937,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ 2,050,000	$ 6,265,000	$ 1,987,922
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	50,000	4,265,000	50,000
PCED: Payments to Developers	-	2,000,000	2,000,000	1,887,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	-	-	-	627,290
Debt Service-Interest	-	-	-	288,003
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	43,682	-	15,900	16,000
Audit Costs	-	-	1,720	1,720
Other	11,891	-	150	500
Total Outflows:	$ 55,573	$ 2,050,000	$ 6,282,770	$ 2,870,513
Annual Net Cash Flow	$ (55,573)	$ -	$ (17,770)	$ (882,591)
Cash Balance (Deficit), December 31	$ (55,573)	$ (55,573)	$ (73,343)	$ (955,934)
Memo: Unrecovered Costs (Fav.)	$ 55,573	$ 2,105,573	$ 6,338,343	$ 8,530,644

Note: The creation of TID 55 was approved via legislative file 88728 (RES-25-00413).

An amendment to EDD's 2026 Adopted Capital Budget authorized the purchase of four properties within TID 55 for $4.165 million within the Land Banking program (#12640). Holding, pre-development, and other related costs are supported within the TID 55 program (#99017) and the Land Banking program. See RES-26-00342.

2027 Executive amounts include:

PCED: Other - Holding and pre-development costs	Borrowing	50,000
PCED: Payments to Developers - Private developer loans	Borrowing	1,887,000
		$ 1,937,000

Tax Incremental Financing
TID #56 -- Grand Canyon
Inception 2026

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ -	$ -	$ -	$ (28,600)
Project Inflows:				
Incremental Revenues	-	-	-	-
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	-	-	-	6,150,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ 6,150,000
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	-	-	250,000
PCED: Payments to Developers	-	-	-	5,900,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest	-	-	-	-
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	-	-	24,500	25,000
Audit Costs	-	-	-	1,720
Other	-	-	4,100	500
Total Outflows:	$ -	$ -	$ 28,600	$ 6,177,220
Annual Net Cash Flow	$ -	$ -	$ (28,600)	$ (27,220)
Cash Balance (Deficit), December 31	$ -	$ -	$ (28,600)	$ (55,820)
Memo: Unrecovered Costs (Fav.)	$ -	$ -	$ 28,600	$ 6,205,820

Note: The creation of TID 56 was approved via legislative file 93420 (RES-26-00394).

An amendment to EDD's 2026 Adopted Capital Budget authorized a development loan of up to $2.9 million to GT Apartments, LLC for the construction of an affordable housing development in the TID. See RES-26-00341.

2027 Executive amounts include:

PCED: Other - Small business development programs	Borrowing	250,000
PCED: Payments to Developers - Private developer loans	Carryforward Borrowing	2,900,000
	Borrowing	3,000,000
		$ 6,150,000

Tax Incremental Financing
TID #57 -- Medical Circle
Inception 2026

	2025 Actual	2026 Budget	2026 Projected	2027 Executive
Cash Balance (Deficit), January 1	$ -	$ -	$ -	$ (24,400)
Project Inflows:				
Incremental Revenues	-	-	-	-
Computer Reimbursement	-	-	-	-
Personal Property Aid	-	-	-	-
Payment on Advance	-	-	-	-
Interest Income	-	-	-	-
Proceeds from Borrowing	-	-	-	2,500,000
Developer Capital Funding	-	-	-	-
Application Fees	-	-	-	-
Other	-	-	-	-
Total Inflows:	$ -	$ -	$ -	$ 2,500,000
Project Outflows:				
Engineering: Major Streets	-	-	-	-
Engineering: Other	-	-	-	-
Engineering: Ped Bike	-	-	-	-
Engineering: Storm Water	-	-	-	-
Engineering: Sewer Utility	-	-	-	-
Mayor's Office	-	-	-	250,000
Parking Utility	-	-	-	-
Parks	-	-	-	-
PCED: Affordable Hsg. Set Aside	-	-	-	-
PCED: Other	-	-	-	250,000
PCED: Payments to Developers	-	-	-	2,000,000
PCED: Planning Studies	-	-	-	-
Streets	-	-	-	-
Traffic Engineering	-	-	-	-
Transit	-	-	-	-
Debt Service-Principal	-	-	-	-
Debt Service-Interest	-	-	-	-
Pay Advances-Principal	-	-	-	-
Pay Advances-Interest	-	-	-	-
Capital Lease-Principal	-	-	-	-
Capital Lease-Interest	-	-	-	-
Refund to Overlying Districts	-	-	-	-
Staff Costs	-	-	20,200	21,000
Audit Costs	-	-	-	1,720
Other	-	-	4,200	500
Total Outflows:	$ -	$ -	$ 24,400	$ 2,523,220
Annual Net Cash Flow	$ -	$ -	$ (24,400)	$ (23,220)
Cash Balance (Deficit), December 31	$ -	$ -	$ (24,400)	$ (47,620)
Memo: Unrecovered Costs (Fav.)	$ -	$ -	$ 24,400	$ 2,547,620

Note: The creation of TID 57 was approved via legislative file 93428 (RES-26-00395).

An amendment to EDD's 2026 Adopted Capital Budget authorized a development loan of up to $2.0 million to Odana Apartments, LLC for the construction of an affordable housing development in the TID. See RES-26-00340.

2027 Executive amounts include:

Mayor's Office: Sustainability - Energy Efficiency Navigator program	Borrowing		250,000
PCED: Other - Small business development programs	Borrowing		250,000
PCED: Payments to Developers - Private developer loans	Carryforward Borrowing		2,000,000
		$	2,500,000

Affordable Housing Fund
Fund Condition Forecast

Under s. 66.1105(6)(g), Wisconsin Statutes, a municipality with a Tax Increment Financing District (TID) that has retired all project debt and paid all eligible project costs may extend the life of the district for the purpose of funding affordable housing activities for one year. 2025 Wis Act 173 amended the allowable extension of the life of a TID for the purposes of benefitting affordable housing to two years. The amendment to the statute takes effect on January 1, 2028. The change will effectively double the potential revenue generated for affordable housing initiatives.

The amount of increment listed for each TID below is an estimate based on expected increment to be collected in 2027. Final amounts may vary.

	2026	2027	2028	2029	2030	2031	2032
Cash Balance (Deficit), Jan. 1	**$ (293,587)**	**$ (6,246,987)**	**$ (6,231,089)**	**$ (6,231,089)**	**$ 10,660,348**	**$ 25,984,603**	**$ 28,632,867**
Revenues							
General Fund GO Borrowing	9,046,600	10,507,073	15,500,000	-	-	10,702,502	16,098,256
Interest	-	-	-	-	373,112	909,461	1,002,150
Loan Repayment							
Tax Increment	-	1,508,825	-	29,391,437	31,599,255	5,730,762	3,522,944
TID 36	-	-	-	*14,645,945*	*14,645,945*	-	-
TID 37	-	-	-	*4,129,065*	*4,129,065*	-	-
TID 41	-	*1,508,825*	-	-	-	-	-
TID 42	-	-	-	-	-	*3,522,944*	*3,522,944*
TID 44	-	-	-	-	*2,207,818*	*2,207,818*	-
TID 46	-	-	-	*10,616,427*	*10,616,427*	-	-
Total Revenues	**$ 9,046,600**	**$ 12,015,898**	**$ 15,500,000**	**$ 29,391,437**	**$ 31,599,255**	**$ 16,433,264**	**$ 19,621,200**
Expenses							
Loans	15,000,000	11,750,000	15,250,000	12,250,000	16,025,000	13,535,000	17,531,750
Administration	-	250,000	250,000	250,000	250,000	250,000	250,000
Total Expenses	**$ 15,000,000**	**$ 12,000,000**	**$ 15,500,000**	**$ 12,500,000**	**$ 16,275,000**	**$ 13,785,000**	**$ 17,781,750**
Cash Balance (Deficit), Dec. 31	**$ (6,246,987)**	**$ (6,231,089)**	**$ (6,231,089)**	**$ 10,660,348**	**$ 25,984,603**	**$ 28,632,867**	**$ 30,472,317**

* Indicates reserves from the Affordable Housing Fund utilized for loan programs in the Community Development Division's Affordable Housing - Development Projects capital program (#17110). The reserves are generated from increment collected after a TID has recovered its costs and is kept open for the allowed time under state statute for the benefit of affordable housing.

Glossary

Glossary

AGENCY: A unit of organization within the City. Agencies include departments, divisions, and utilities. Each agency is responsible for submitting capital and operating budget requests to the Finance Director. Budget requests include the projected costs of operations for the upcoming fiscal year.

APPROPRIATION: The legislative authority to spend and obligate a specified amount from a designated fund account for a specific purpose.

BORROWING SCHEDULE: The plan for General Fund and Non-General Fund General Obligation (GO) borrowing during the period of the Capital Improvement Plan (CIP).

CANCELLATION: The removal of budget authority for a capital project or program. Authority may be cancelled because a project is delayed, the project is not moving forward, the project has been completed under budget, or there is a change in the scope of the project.

CAPITAL BUDGET: The appropriations for capital projects and programs to build and maintain infrastructure, facilities, and other long-term assets. The capital budget is primarily paid through borrowing. Other funding sources include fees, assessment, and grants.

CAPITAL IMPROVEMENT PLAN (CIP): A six-year plan for capital projects and programs. The capital budget is the first year of the CIP. The remaining five years of the CIP are presented as a plan for the future and are not appropriated with the adoption of the capital budget.

CAPITAL PROGRAM: A large-scale continuing work plan that provides for lasting improvements to the City's infrastructure and assets.

CAPITAL PROJECT: A large-scale work plan with a defined start date and end date that provides for lasting improvements to the City's infrastructure and assets.

CARRYFORWARD APPROPRIATION/ REAUTHORIZATION: Funding appropriated in one year that has not been fully expended and is appropriated again, or reauthorized, in the following year for the same purpose. Carry forward appropriations allows agencies to successfully execute capital projects that span multiple years.

CITYWIDE ELEMENT: Major topic areas that influence the quality of life in Madison, as defined by the Imagine Madison Comprehensive Plan. The Citywide Elements are:

- Culture and Character
- Economy and Opportunity
- Effective Government
- Health and Safety
- Green and Resilient
- Land Use and Transportation
- Neighborhoods and Housing

COMPENSATION GROUP: A grouping of job classifications based on shared attributes, professional and supervisory requirements, and work functions that are assigned to established salary ranges in the compensation plan.

DEBT SERVICE: Principal and interest payments on debt incurred by the City.

DEVELOPMENT IMPACT FEE ZONE: Geographically defined areas of the City that have been designated by the Common Council as areas in which development has created or may create the need for capital improvements to be funded in whole or in part by impact fees. The areas may be referenced in the Comprehensive Plan or Master Plan and are shown on a Development Impact Fee Zones Map.

Glossary

DIRECT APPROPRIATION: Budget appropriations made for a specific activity or initiative but not housed within a specific agency. These appropriations fall under the purview of the Mayor.

EQUALIZED VALUE: The estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by the State of Wisconsin Department of Revenue on August 15 each year.

EXECUTIVE BUDGET: The Mayor's plan for expenditures and funding sources during the fiscal year. The Mayor presents two executive budgets each year – a capital budget and an operating budget. Both executive budgets are presented to the Common Council for deliberations and amendments. The Common Council adopts the capital and operating budgets each year, at which time the funds are legally appropriated.

EXPENDITURE RESTRAINT INCENTIVE PROGRAM (ERIP): A state aid program that provides funding to municipalities that limit growth in their budgets to a percentage determined through a statutory formula. Prior to 2023 Wisconsin Act 12, the program was known as the Expenditure Restraint Program (ERP).

EXPENDITURE TYPE: The category that describes the type of expenditure being made, for example, Building, Machinery and Equipment, Fiber Network.

FULL TIME EQUIVALENT POSITION (FTE): A term used to express the position count. A person working in a half-time position is considered to be working at 0.5 FTE.

FUNCTION: A grouping of agencies that provide like services. The functions identified within Madison's budget include: Administration, General Government, Planning and Development, Public Facilities, Public Safety and Health, Public Works, and Transportation.

FUND: A sum of money segregated for specific activities. Use of this money requires adherence to special regulations established for each fund. The funds identified within the City of Madison's Budget include: Capital Projects, General, Community Development Authority, Community Development Grants, Convention Center, Debt Service, Fleet Services, Golf Courses, Impact Fees, Insurance, Library, Loans, Metro Transit, Other Grants, Other Restricted, Parking Utility, Public Health Madison & Dane County, Sewer Utility, Stormwater Utility, Water Utility, and Worker's Compensation.

FUNDING SOURCE: Income received which supports an appropriation. Funding sources include property tax, state aid, General Obligation borrowing, federal and state grants, special assessments, and others.

GENERAL FUND: The City's main operating fund into which most of the City's property tax and unrestricted revenues are budgeted to support basic City operations.

GENERAL OBLIGATION (GO) BORROWING: A type of municipal borrowing that is secured by the City's available resources, including tax revenues, to repay the debt.

> **General Fund GO Borrowing:** General Obligation Borrowing that is funded by the City's General Fund which comprises most of the City's tax revenues and unrestricted revenues.
>
> **Non-General Fund GO Borrowing:** General Obligation Borrowing that is funded by sources other than the General Fund. These include enterprise funds such as Stormwater and Metro.

HOLDING COSTS: Expenses for upkeep and maintenance of the unoccupied areas of Tax Increment Financing (TIF) district properties throughout Madison.

Glossary

HORIZON LIST: A list of projects not included in the Capital Improvement Plan but that will continue to be studied and analyzed for inclusion in a future CIP. Projects on this list have specific outstanding items that must be addressed prior to inclusion in a future CIP.

IMAGINE MADISON: Madison's Comprehensive Plan, most recently updated in 2023. Imagine Madison is a broad-based plan that creates a vision for a future Madison. The plan outlines policies and actions impacting City budgets, ordinances, and growth. The plan update, which was guided by community input, looks 20 years into the future and seeks opportunities to address long term issues, but focuses on action steps to guide the City's near-term efforts.

IMPACT FEE: A fee imposed on developers in order to pay the capital costs to construct, expand or improve public facilities which are necessary to accommodate new development or any improvements made to existing development in the City as a whole or in designated development impact fee zones. The City currently receives fees from 16 zones that pay for park infrastructure, parkland acquisitions, transportation improvements, Stormwater facilities and sanitary sewer improvements.

LEVY (PROPERTY TAX): Taxes levied on all taxable property within the City of Madison. The annual levy is determined by the amount of funding needed to support ongoing operating functions of the City. The property tax represents approximately 70% of Madison's total General Fund budget.

LEVY LIMIT: A state law providing the maximum amount a municipality may implement as property tax calculated as the prior year levy plus the percentage increase in equalized value from net new construction, with certain exceptions such as general obligation debt service.

MAJOR: A set of like accounts defining the nature of expenditures. Major objects within the City of Madison's chart of accounts include:

Revenues

- General Revenues
- Intergovernmental Revenues
- Charges for Services; Licenses and Permits; and other sources

Personnel Expenses

- Salaries
- Fringe Benefits

Non-Personnel Expenses

- Supplies
- Purchased Services
- Debt and Other Financing
- Inter Departmental Billings
- Inter Departmental Charges
- Transfers Out

MILL RATE: The mill rate is the tax rate expressed in dollars per thousand. The mill rate is calculated by dividing the property tax levy by the total net taxable property value in the City. The mill rate is applied to a property's assessed value to determine the amount of property tax owed.

NEIGHBORHOOD RESOURCE TEAM (NRT): Staff teams that work together to focus on priorities identified by a specific neighborhood. The mission of Neighborhood Resource Teams is to encourage and enhance communication, coordination, and relationship building among City staff, residents, and other stakeholders to promote equity and improve the quality of life for Madison residents.

NET NEW CONSTRUCTION: The percentage calculated from the ratio of new construction value to the total equalized property value in the City, used in calculating state levy limits and expenditure restraint program limits.

OPERATING BUDGET: A plan, approved by the Mayor and Common Council, appropriating funds to agencies for operating costs during the upcoming year. This plan establishes legal expenditure authority for agencies to carry out business as authorized in the adopted budget. Amendments to the operating budget that exceed $50,000 are subject to super majority approval by the Common Council.

Glossary

PAVEMENT RATING: A scale for measuring roadway quality ranging from 0-10, used to document the roadway condition throughout the City of Madison. Pavement ratings are updated biennially.

PAYMENT IN LIEU OF TAX (PILOT): A payment made by entities exempt from the property tax to reflect services received from the City.

RACIAL EQUITY AND SOCIAL JUSTICE INITIATIVE (RESJI): An initiative within the City of Madison focused on establishing racial equity and social justice as core principles in all decisions, policies and functions of the City of Madison.

REVENUE BONDS: Debt funding for capital projects and programs that is secured by a specified revenue source, for example, payments made by rate payers for water or sewer services.

SERVICE: An activity or set of activities performed by an agency that has identifiable costs for budgetary purposes and a clear purpose with measurable objectives.

SPECIAL ASSESSMENTS: Charges designated for improvements and services provided to real property within the City and charged to the property owners. Examples of improvements funded by special assessments include sewer repair and sidewalk replacement.

TAX INCREMENTAL FINANCING (TIF): TIF is a government finance tool that the City uses to provide funds to construct public infrastructure, promote development opportunities, and expand the future tax base. TIF assistance is only used when a proposed development would not occur "but for" City assistance, as proscribed by State Statute. (For a full list of eligible project costs, consult State Statute 66.1105.)

> **TAX INCREMENT:** The amount obtained by multiplying the total county, city, school and other local general property taxes levied on all taxable property within a tax increment district (TID) in a year by a fraction having as a numerator the value increment for that year in the TID and as a denominator that year's equalized value of all taxable property in the TID. In any year, a tax increment is "positive" if the value increment is positive.
>
> **TAX INCREMENTAL BASE (BASE VALUE):** The aggregate value, as equalized by the Wisconsin Department of Revenue, of all taxable property located within a Tax Increment District (TID) on the date as of which the TID is created.
>
> **TAX INCREMENTAL DISTRICT (TID)**: A geographical area, made up of contiguous whole units of property, identified by the City as appropriate for certain types of development. A TID does not include any area identified as a wetland, as defined in State Statute.
>
> **VALUE INCREMENT:** The equalized value of all taxable property in a TID in any year minus the tax incremental base. In any year "value increment" is positive if the tax incremental base is less than the aggregate value of taxable property as equalized by the Wisconsin Department of Revenue; it is negative if that base exceeds the aggregate value.

TAXES ON AVERAGE VALUE HOME (TOAH): A calculation used to reflect the impact of budgetary decisions on the property tax levy by calculating the impact on the average assessed property value of a single-family home.

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CITY OF
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