



**SPECIAL JOINT MEETING OF THE
FINANCE COMMITTEE & VILLAGE BOARD
MONDAY, JULY 13, 2026 – 10:00 AM**

Sister Bay Liberty Grove Fire Station – 2258 Mill Road

To access the meeting electronically, click:

<https://zoom.us/j/4439901723?pwd=yAVpi40M1OlqgNufcVUE8XWCUSkKaH.1&omn=97063638580>

Meeting ID: 443 990 1723 Passcode: 304078

To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#

[Deviations from the agenda order shown may occur](#)

For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Approve Meeting Minutes: n/a
5. Comments, Correspondence, and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Presentations
 - a) Tax Incremental Financing (TIF) 101 Presentation; Baird
 - b) Tax Incremental District (TID) Overview Presentation; Baird
7. Discussion/Action Items
 - a) Tax Incremental District (TID) Overview
 - b) Strategic Planning Proposals
8. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Benjamin Andrews, Village Administrator, at administrator@sisterbaywi.gov. It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118; (FAX) 854-9637; or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review online.

The Village of Sister Bay is an Equal Opportunity Provider and Employer



STAFF REPORT

Date: July 13, 2026

To: Finance Committee; Village Board

Re: Joint Committee Meetings - Wisconsin Law

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

When two or more local government entities in Wisconsin gather to deliberate or act upon common interests, they must adhere to statutory protocols. This staff report outlines the procedural framework required to conduct a lawful joint meeting. All joint sessions must strictly satisfy the Wisconsin Open Meetings Law.

Each participating board must independently achieve its respective quorum. For example, if the Finance Committee has a quorum but the Village Board does not, the Finance Committee may proceed with its meeting, but the Village Board cannot legally participate or deliberate. The minutes must explicitly document attendance by recording individual calls for each independent body.

Members cannot cast votes in a single collective pool. A majority vote of a combined room holds no legal weight. If an item requires joint approval, a motion must be introduced and voted upon separately by each governing body. One body must pass the motion, followed by the second body moving and passing an identical motion.



STAFF REPORT

Date: July 13, 2026

To: Finance Committee; Village Board
Re: Tax Incremental Financing (TIF) 101 Presentation
Author(s): Benjamin Andrews, Village Administrator
Action(s) Requested: Ordinance Resolution Motion Receive/File

The following presentation is attached:

- Tax Incremental Financing (TIF) 101 Presentation

TIF 101

Village of Sister Bay



July 13, 2026

Justin Fischer
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Discover the *Baird Difference*

Types of TIDs

Villages, Cities, Certain Towns*

Sec 66.1105, Wi. Stats.

- Blight
- Rehabilitation/conservation
- Industrial
- Mixed use
- Environmental remediation (on or after 11/29/2017)
- NEW Workforce Housing TID (effective 10/1/2026)

Towns

Sec. 60.85, Wi. Stats.

- Tourism, agriculture, and forestry
- Cooperative

Environmental Remediation

Sec. 66.1106, Wi. Stats.

- Adopted before 11/29/2017

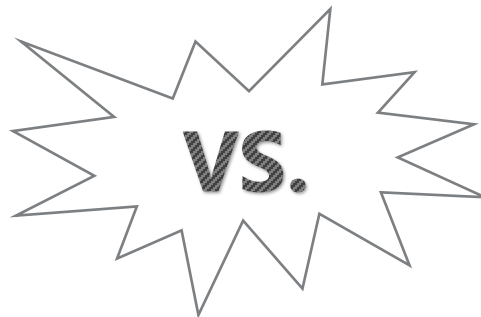
*Towns with a minimum population of 3,500, minimum valuation of \$500 million and wastewater treatment plant access to the TID are eligible. Sec. 60.23, Wis. Stats., except for workforce housing TID which requires towns to operate a sewerage system or in which a sanitary district is located.

TID Overview

- Wisconsin currently has **1,420 active TIDs***:
 - 17 created before October 1, 1995 (not required to declare a type)
 - 339 Blight Elimination
 - 266 Rehabilitation/Conservation
 - 206 Industrial
 - 564 Mixed Use
 - 2 Towns
 - 11 Environmental Remediation
 - 15 Legislative Exceptions
 - There were 82 TID terminations effective in 2025
- In 2025, 56 new TIDs were created:
 - 9 Blight Elimination
 - 17 Rehabilitation
 - 4 Industrial
 - 26 Mixed Use

TIF (Tax Incremental Financing):

- An economic development program which helps promote local tax base expansion by using property tax revenues to fund site improvements to attract new industrial or mixed-use development, rehabilitate/conservate property, eliminate blight or remediate the environment.

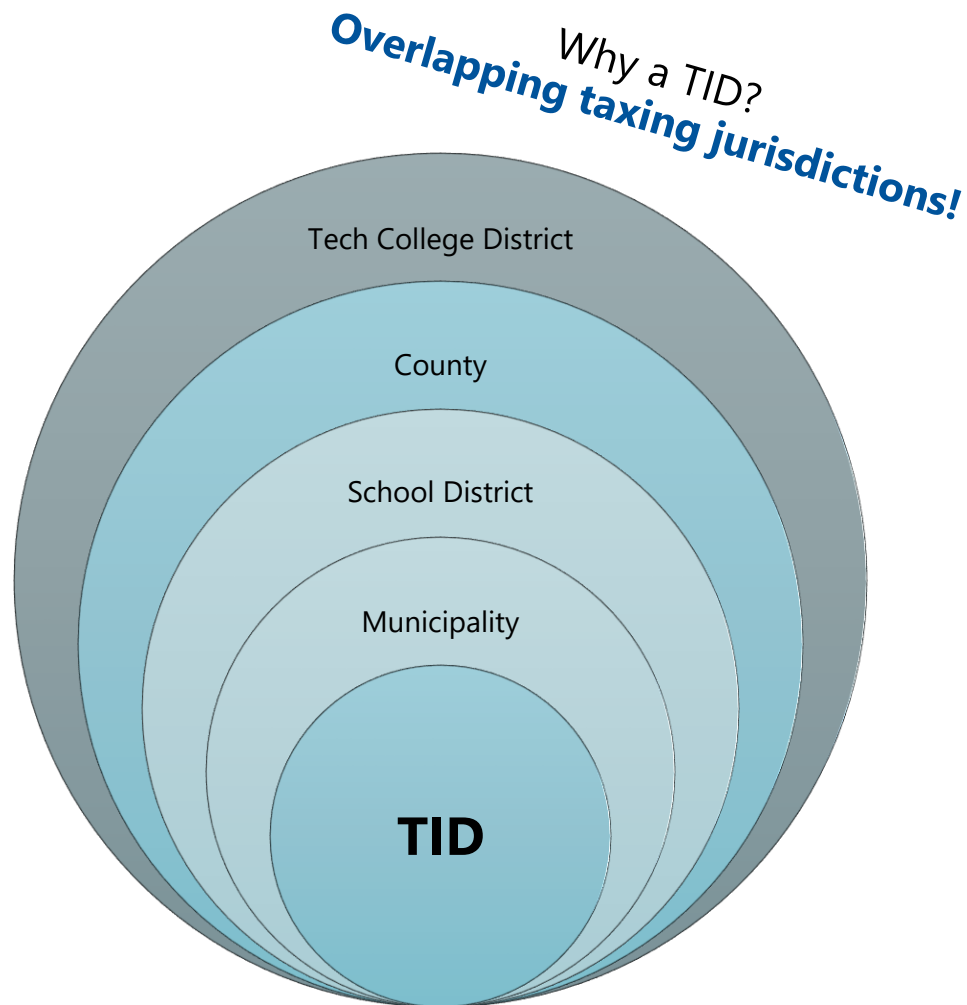


TID (Tax Incremental District):

- The actual physical area (whole parcels) designated for improvements using tax incremental financing.

What is a TID?

- Contiguous geographic area within a municipality intended to foster economic development or redevelopment
- Administered by the municipality while benefiting all overlapping taxing entities, a TID may also include a lake district, sanitary district or metro sewer district



Why Create a TID?

Attract new private development that would otherwise not occur ***“but for”*** the creation of the TID

- Expand tax base/development becomes cost-effective and proceeds

Share costs among:

- Municipality
- School district
- Technical college district
- County

Tax increment revenues based on full tax rate to offset TID project costs

Once TID is closed, all overlapping taxing entities benefit from expanded tax base

Important TID Terms

Base Value

- The total full market value of all property within the TID when the TID was created

Current Value

- The total full market value of all property within the TID for the current year

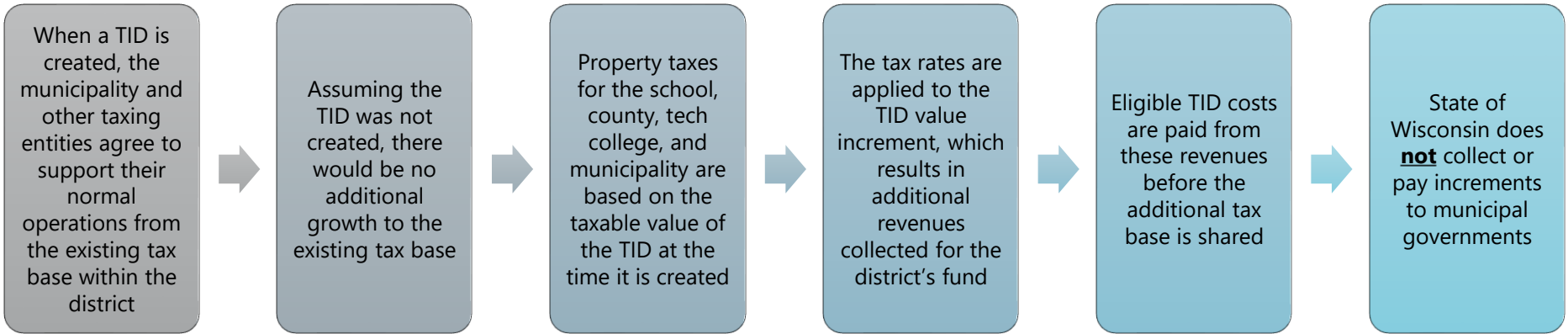
Increment Value

- The difference between the base value and the current value

Tax Increment

- Taxes forgone by overlapping taxing jurisdictions during the life of the TID on the new value created in the TID. The municipality administering the TID collects the tax increment and applies it to TID project costs.

How a TIF is Funded



Tax Rate Calculation

Form PC-202	2025 Tax Increment Worksheet	WI Dept of Revenue
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Report Type ORIGINAL	Co-muni Code 15181	County DOOR	Muni Type VILLAGE	Municipality SISTER BAY	Account No. 0459	Total Equalized TID Value Increment 135,907,300	This worksheet is for all TIDs in this municipality
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Taxing Jurisdiction	Col. A Apportioned Levy /	Col. B Equalized Value (less TID Value Increment) =	Col. C Interim Rate X	Col. D Equalized Value (with TID Value Increment) =	Col. E Total Levy Amount (use on Mill Rate Worksheet)	Col. F Col. E - A = Tax Increment
1. County						
DOOR	\$1,734,751.57 /	783,223,900.00 =	0.002214886 X	919,131,200.00 =	\$2,035,770.83	\$301,019.26
2. Special Districts (metro, sanitary, lake)						
3. Tax District (town, village, city)						
SISTER BAY	\$3,418,243.00 /	783,223,900.00 =	0.004364324 X	919,131,200.00 =	\$4,011,386.36	\$593,143.36
4. School Districts						
SCH D OF GIBRALTAR AREA	\$1,811,542.86 /	783,223,900.00 =	0.002312931 X	919,131,200.00 =	\$2,125,887.05	\$314,344.19
5. Technical College Districts						
NORTHEAST WISCONSIN TECH COLLEGE GNBV	\$415,505.32 /	783,223,900.00 =	0.000530506 X	919,131,200.00 =	\$487,604.62	\$72,099.30
6. Tax Increment Total						
	\$7,380,042.75		2025 Gross Tax Rate (per \$1,000 Equalized Value) = \$9.42		\$8,660,648.86	\$1,280,606.11

Increment Value and Tax Increment

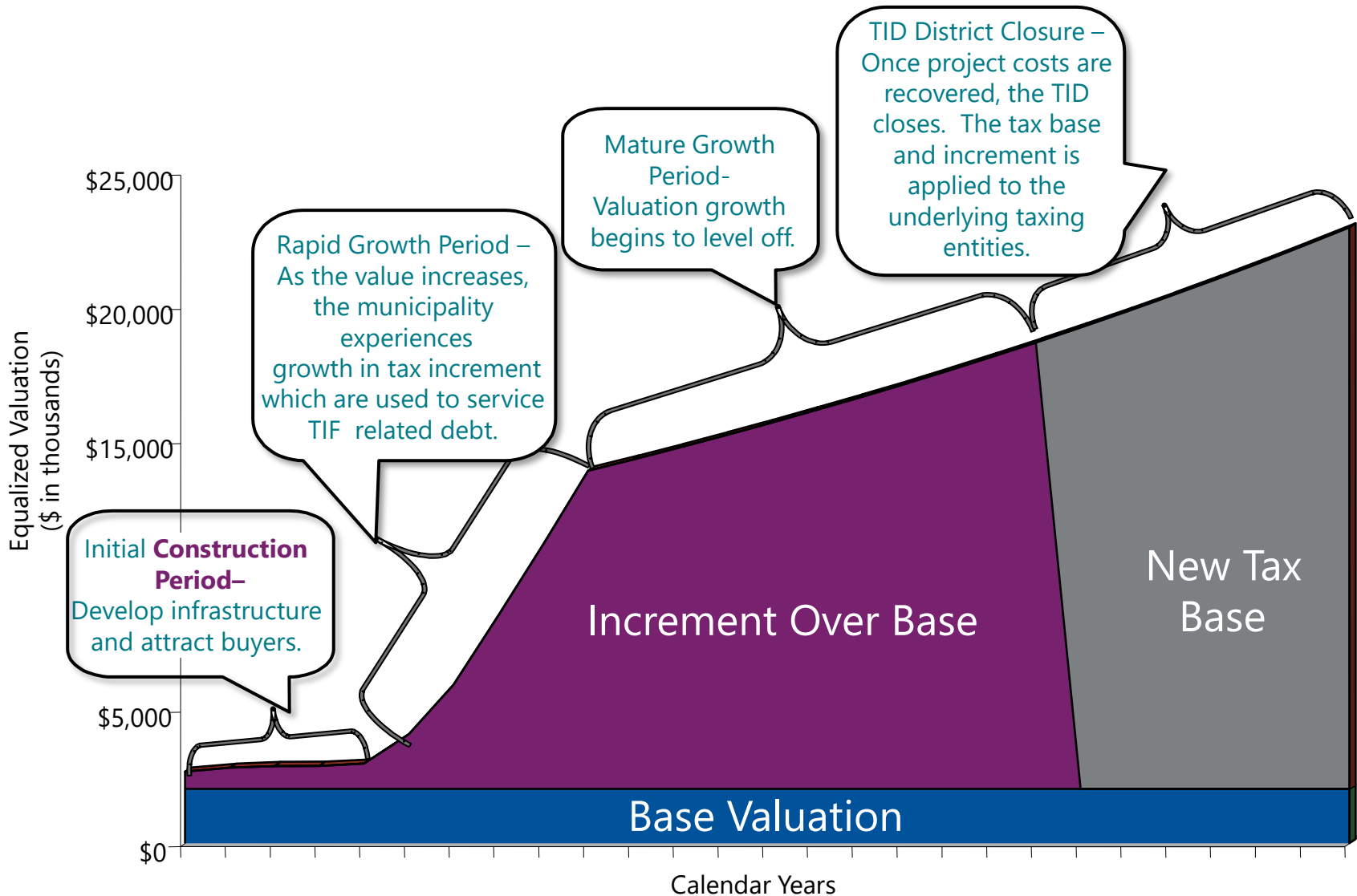
Current Sister Bay and Combined Mill Rates

- 2025 (2026 purposes) Village Mill Rate:
 - \$4.36 / \$1,000 of equalized value
- Combined mill rate of all overlapping taxing entities:
 - \$9.42 / \$1,000 of equalized value
 - (School - \$2.31 / County - \$2.22 / NWTC - \$0.53)

Assume \$1,000,000 of Increment

- Village mill rate generates **\$4,360** of tax revenue annually
- Combined mill rate generates **\$9,420** of tax revenue annually

Example TID Lifecycle*



*The hypothetical example is for illustrative purposes only.

Statement of Changes in TID Value – TID 1

TID302WI

2025 Statement of Changes in TID Value
Wisconsin Department of Revenue
Equalization Bureau

Date: 08/08/25
Page: 318 of 1469

County 15 Door
Village 181 Sister Bay
TID # 001 TID Type - Mixed-Use
School District 2114 Sch D of Gibraltar Area

Special District - 1 None
Special District - 2 None
Special District - 3 None
Union High None

Current Year Value

	Assessed Value *	Ratio	DOR Full Value	Amended Full Value **	Final Full Value
Non-Manufacturing Real Estate	\$151,816,600	89.75%	\$169,155,000		\$169,155,000
Manufacturing Real Estate			\$0		\$0
Prior Year Corrections:					
Non-Manufacturing Real Estate			-\$237,100		-\$237,100
Manufacturing Real Estate			\$0		\$0
Frozen Overlap Value					\$0
Current Year TID Value					
					\$168,917,900
2008 TID Base Value					
					\$42,846,400
TID Increment Value					
					\$126,071,500

* Municipal Assessor's estimated values filed on 06/09/2025

** Amended Full Value based on information from Municipal Assessor

Changes in TID Equalized Values

2024 TID Value	2025 TID Value	Dollar Change	% Change
\$200,307,100	\$168,917,900	-\$31,389,200	-16

Statement of Changes in TID Value – TID 2

TID302WI

2025 Statement of Changes in TID Value
Wisconsin Department of Revenue
Equalization Bureau

Date: 08/08/25
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County 15 Door
Village 181 Sister Bay
TID # 002 TID Type - Mixed-Use
School District 2114 Sch D of Gibraltar Area

Special District - 1 None
Special District - 2 None
Special District - 3 None
Union High None

Current Year Value

	Assessed Value *	Ratio	DOR Full Value	Amended Full Value **	Final Full Value
Non-Manufacturing Real Estate	\$17,200,400	89.75%	\$19,164,800		\$19,164,800
Manufacturing Real Estate			\$0		\$0
Prior Year Corrections:					
Non-Manufacturing Real Estate			-\$27,500		-\$27,500
Manufacturing Real Estate			\$0		\$0
Frozen Overlap Value					\$0
Current Year TID Value					
					\$19,137,300
2018 TID Base Value					
					\$9,301,500
TID Increment Value					
					\$9,835,800

* Municipal Assessor's estimated values filed on 06/09/2025

** Amended Full Value based on information from Municipal Assessor

Changes in TID Equalized Values

2024 TID Value	2025 TID Value	Dollar Change	% Change
\$21,455,200	\$19,137,300	-\$2,317,900	-11

Equalized Value Test

- Equalized value of the proposed TID plus the value increment of all existing TIDs may not exceed 12% of the municipality's total equalized valuation (TID-In) – currently the Village exceeds the 12%.
- DOR releases equalized values for the current year annually on August 15
- The equalized value test is based on figures available at the time the TID creation resolution is adopted by the governing body

12% Statutory Test Limit – Village of Sister Bay

Total Equalized Valuation (TID-In)	\$919,131,200	100.00%
12% of Total Equalized Valuation (TID-In)	\$110,295,744	12.00%
Total TID Increment	\$135,907,300	14.79%
Remaining Capacity	\$0	0%

Up-Front

- Projects the incremental property values of the project and extend an up-front payment to assist in development costs
- Lump sum
- Village assumes risk

Pay-As-You-Go Note

- Relies on the developer to pay for the up-front project costs with the promise of being reimbursed
- Series of installments
- Developer assumes risk

Financial Feasibility – Upfront Incentive

Village of Mukwonago Tax Increment District No. 7 Hypothetical Cash Flow Proforma Analysis - Current Status

Assumptions	
Annual Inflation During Life of TID.....	1.00%
2025 Gross Tax Rate (per \$1000 Equalized Value).....	\$12.71
Annual Adjustment to tax rate.....	0.00%
Investment rate.....	0.50%
Data above dashed line are actual	

100% Marsh Drive and 1000% DOT Const.	
\$3,860,000	
GO Promissory Notes	
Dated July 15, 2026	
Amount for Projects.....	\$3,450,000
Capitalized Interest.....	\$405,407
Cost of Issuance (est.).....	\$35,000
Rounding.....	\$4,593
Less: Reoffering Premium.....	\$35,000

Year	Background Data					Revenues				Expenditures						TID Status			Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)		(s)
	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Investment Proceeds	Transfers from General Fund	Total Revenues	Principal	Interest	Capitalized Interest	Debt Service	Transfers to General Fund	Admin Expenses	Combined Expenditures	Annual Balance	Year End Cumulative Balance		Cost Recovery
	(January 1)									(4/1) (4/1 & 10/1) (2/1 & 8/1)						(December 31)				
	(1)									AVG= 4.75%										
	Base Value																			
	\$2,320,900																			
2026	\$2,320,900		\$5,000,000	\$5,000,000	\$12.71	\$0	\$0	\$25,000	\$25,000						\$5,000	\$5,000	\$20,000	\$20,000		2026
2027	\$7,320,900		\$5,000,000	\$10,000,000	\$12.71	\$0	\$100		\$100			\$222,057	(\$222,057)	\$0	\$5,000	\$5,000	(\$4,900)	\$15,100		2027
2028	\$12,320,900		\$5,000,000	\$15,000,000	\$12.71	\$63,550	\$76		\$63,626			\$183,350	(\$183,350)	\$0	\$5,000	\$5,000	\$58,626	\$73,726		2028
2029	\$17,320,900	\$173,209		\$15,173,209	\$12.71	\$127,100	\$369		\$127,469			\$183,350		\$183,350	\$5,000	\$188,350	(\$60,881)	\$12,844		2029
2030	\$17,494,109	\$174,941		\$15,348,150	\$12.71	\$190,650	\$64		\$190,714			\$183,350		\$183,350	\$5,000	\$188,350	\$2,364	\$15,208		2030
2031	\$17,669,050	\$176,691		\$15,524,841	\$12.71	\$192,851	\$76		\$192,928			\$183,350		\$183,350	\$5,000	\$188,350	\$4,578	\$19,786		2031
2032	\$17,845,741	\$178,457		\$15,703,298	\$12.71	\$195,075	\$99		\$195,174			\$183,350		\$183,350	\$5,000	\$188,350	\$6,824	\$26,610		2032
2033	\$18,024,198	\$180,242	\$5,000,000	\$20,883,540	\$12.71	\$197,321	\$133		\$197,454			\$183,350		\$183,350	\$5,000	\$188,350	\$9,104	\$35,714		2033
2034	\$23,204,440	\$232,044	\$5,000,000	\$26,115,584	\$12.71	\$199,589	\$179		\$199,767			\$183,350		\$183,350	\$5,000	\$188,350	\$11,417	\$47,131		2034
2035	\$28,436,484	\$284,365	\$5,000,000	\$31,399,949	\$12.71	\$265,430	\$236		\$265,665			\$183,350		\$183,350	\$5,000	\$213,350	\$52,315	\$99,446		2035
2036	\$33,720,849	\$337,208	\$5,000,000	\$36,737,158	\$12.71	\$331,929	\$497		\$332,426			\$183,350		\$183,350	\$5,000	\$188,350	\$144,076	\$243,523		2036
2037	\$39,058,058	\$390,581		\$37,127,738	\$12.71	\$399,093	\$1,218		\$400,311			\$150,000	\$179,788	\$329,788	\$5,000	\$334,788	\$65,523	\$309,046		2037
2038	\$39,448,638	\$394,486		\$37,522,225	\$12.71	\$466,929	\$1,545		\$468,475			\$200,000	\$171,475	\$371,475	\$5,000	\$376,475	\$92,000	\$401,046		2038
2039	\$39,843,125	\$398,431		\$37,920,656	\$12.71	\$471,894	\$2,005		\$473,899			\$250,000	\$160,788	\$410,788	\$5,000	\$415,788	\$58,111	\$459,157		2039
2040	\$40,241,556	\$402,416		\$38,323,071	\$12.71	\$476,907	\$2,296		\$479,203			\$300,000	\$147,725	\$447,725	\$5,000	\$452,725	\$26,478	\$485,635		2040
2041	\$40,643,971	\$406,440		\$38,729,511	\$12.71	\$481,972	\$2,428		\$484,400			\$350,000	\$132,288	\$482,288	\$5,000	\$487,288	(\$2,888)	\$482,748		2041
2042	\$41,050,411	\$410,504		\$39,140,015	\$12.71	\$487,086	\$2,414		\$489,500			\$450,000	\$113,288	\$563,288	\$5,000	\$568,288	(\$78,788)	\$403,960		2042
2043	\$41,460,915	\$414,609		\$39,554,624	\$12.71	\$492,252	\$2,020		\$494,272			\$500,000	\$90,725	\$590,725	\$5,000	\$595,725	(\$101,453)	\$302,507		2043
2044	\$41,875,524	\$418,755		\$39,973,380	\$12.71	\$497,470	\$1,513		\$498,982			\$525,000	\$66,381	\$591,381	\$5,000	\$596,381	(\$97,399)	\$205,108		2044
2045	\$42,294,280	\$422,943		\$40,396,322	\$12.71	\$502,739	\$1,026		\$503,765			\$550,000	\$40,850	\$590,850	\$5,000	\$595,850	(\$92,085)	\$113,023		2045
2046					\$12.71	\$508,062	\$565		\$508,627			\$585,000	\$13,894	\$598,894	\$5,000	\$603,894	(\$95,267)	\$17,756	Expenditures Recovered	2046
2047					\$12.71	\$513,437	\$89		\$513,526				\$0		\$0	\$0	\$513,526	\$531,282	Expenditures Recovered	2047
	\$5,396,322	\$35,000,000				\$7,061,336	\$18,945	\$25,000	\$7,105,282	\$3,860,000	\$2,989,407	(\$405,407)	\$6,444,000	\$25,000	\$105,000	\$6,574,000				

Type of TID: Mixed-Use
 2026 TID Inception
 2041 Final Year to Incur TIF Related Costs
 2046 Maximum Legal Life of TID (20 Years)
 2047 Final Tax Collection Year

(1) Increment per Village Estimates.
 (1) Estimating \$20 Million in future development

(2) Footnote: TIF Funds All of \$2,650,000 for Marshview Drive School and STH83, plus \$800,000 for Kiwanis Park DOT Improvements and Field Park Entrance.

Village of Rothschild Tax Increment District No: 2 Mixed Use Subdivison Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID.....	1.00%
2024 Gross Tax Rate (per \$1000 Equalized Value).....	\$17.14
Annual Adjustment to tax rate.....	0.00%
Investment rate.....	0.00%
Data above dashed line are actual	

Example Developer Grant	
\$2,000,000	
Developer Outlay / Repayment	
Beginning December 1, 2027	
Developer Outlay.....	\$2,000,000
Total Int. Due to Developer....	\$0
Total Payments to Developer..	\$2,000,000
Shortfall to Developer.....	\$0

Year	Background Data					Revenues		Year	Expenditures						TID Status			Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)		(q)
	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Total Revenues		Net Revenues Available	Developer Outlay	Interest Due to Developer	Annual (Shortfall)/ Surplus	Balance Due to Developer	Payment to Developer	Combined Expenditures	Annual Balance	Year End Cumulative Balance		Cost Recovery
	(January 1)																		
	(1)																		
	Base Value																		
	\$0																		
2025	\$0			\$0	\$17.14	\$0	\$0	2025	\$0	\$2,000,000	\$0	(\$2,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	
2026	\$0		\$4,783,333	\$4,783,333	\$17.14	\$0	\$0	2026	\$0		\$0	(\$2,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	
2027	\$4,783,333		\$4,783,333	\$9,566,666	\$17.14	\$0	\$0	2027	\$0		\$0	(\$2,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	
2028	\$9,566,666	\$95,667	\$4,783,334	\$14,445,667	\$17.14	\$81,986	\$81,986	2028	\$57,390		\$0	\$57,390	(\$1,942,610)	\$57,390	\$57,390	\$24,596	\$24,596		
2029	\$14,445,667	\$144,457		\$14,590,123	\$17.14	\$163,973	\$163,973	2029	\$114,781		\$0	\$114,781	(\$1,827,829)	\$114,781	\$114,781	\$49,192	\$73,788		
2030	\$14,590,123	\$145,901		\$14,736,025	\$17.14	\$247,599	\$247,599	2030	\$173,319		\$0	\$173,319	(\$1,654,510)	\$173,319	\$173,319	\$74,280	\$148,067		
2031	\$14,736,025	\$147,360		\$14,883,385	\$17.14	\$250,075	\$250,075	2031	\$175,052		\$0	\$175,052	(\$1,479,457)	\$175,052	\$175,052	\$75,022	\$223,090		
2032	\$14,883,385	\$148,834		\$15,032,219	\$17.14	\$252,575	\$252,575	2032	\$176,803		\$0	\$176,803	(\$1,302,654)	\$176,803	\$176,803	\$75,773	\$298,862		
2033	\$15,032,219	\$150,322		\$15,182,541	\$17.14	\$255,101	\$255,101	2033	\$178,571		\$0	\$178,571	(\$1,124,084)	\$178,571	\$178,571	\$76,530	\$375,393		
2034	\$15,182,541	\$151,825		\$15,334,366	\$17.14	\$257,652	\$257,652	2034	\$180,357		\$0	\$180,357	(\$943,727)	\$180,357	\$180,357	\$77,296	\$452,688		
2035	\$15,334,366	\$153,344		\$15,487,710	\$17.14	\$260,229	\$260,229	2035	\$182,160		\$0	\$182,160	(\$761,567)	\$182,160	\$182,160	\$78,069	\$530,757		
2036	\$15,487,710	\$154,877		\$15,642,587	\$17.14	\$262,831	\$262,831	2036	\$183,982		\$0	\$183,982	(\$577,585)	\$183,982	\$183,982	\$78,849	\$609,606	Expenditures Recovered	
2037	\$15,642,587	\$156,426		\$15,799,013	\$17.14	\$265,459	\$265,459	2037	\$185,822		\$0	\$185,822	(\$391,764)	\$185,822	\$185,822	\$79,638	\$689,244	Expenditures Recovered	
2038	\$15,799,013	\$157,990		\$15,957,003	\$17.14	\$268,114	\$268,114	2038	\$187,680		\$0	\$187,680	(\$204,084)	\$187,680	\$187,680	\$80,434	\$769,678	Expenditures Recovered	
2039	\$15,957,003	\$159,570		\$16,116,573	\$17.14	\$270,795	\$270,795	2039	\$189,557		\$0	\$189,557	(\$14,527)	\$189,557	\$189,557	\$81,239	\$850,917	Expenditures Recovered	
2040	\$16,116,573	\$161,166		\$16,277,739	\$17.14	\$273,503	\$273,503	2040	\$191,452		\$0	\$14,527	\$0	\$14,527	\$14,527	\$258,976	\$1,109,893	Expenditures Recovered	
		\$1,927,739	\$14,350,000			\$3,109,893	\$3,109,893		\$2,176,925	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000					

(1) Per estimates from Village.

Type of TID: Rehabilitation/Conservation
 2013 TID Inception (1/28/13)
 2035 Final Year to Incur TIF Related Costs
 2040 Maximum Legal Life of TID (27 Years)

Important Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.



STAFF REPORT

Date: July 13, 2026

To: Finance Committee; Village Board

Re: Tax Incremental District (TID) Overview Presentation;

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

The following presentation is attached:

- Tax Incremental District (TID) Overview Presentation



Village of Sister Bay

2026 Tax Incremental District Analysis Report

July 13, 2026

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Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

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Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

Executive Summary

Sister Bay actively uses Tax Incremental Districts (“TIDs”) to foster rehabilitation and new development.

Existing TIDs

- **TID # 1:** Central Business District
- **TID # 2:** South Highway 57 Business Corridor

TID #1 was created in August of 2008 and **TID #2** was created in May 2018. Incremental value growth, that is, the increase in equalized property values, within the existing TIDs is approximately **\$136 million**. **TID # 1** saw a 16% decrease in increment value from 2024 to 2025 resulting in an increment dollar decrease of \$31,389,200. Despite the decline in value in 2025, **TID #1** has \$126,071,500 in increment value growth since it was created in 2008, which is approximately \$44 million above the 2021 project plan projected increment. **TID #2** saw an 11% decrease in increment value growth from 2024 to 2025 resulting in an increment dollar decrease of \$2,317,900. Although the decline in value from 2024, **TID #2** has a total of \$9,835,800 in increment value growth since its creation in 2018.

Challenges

Tax Increment Districts (TIDs) in Wisconsin present notable challenges for communities like the Village of Sister Bay, particularly due to the statutory 12% value limitation, which caps the total equalized value of all TIDs relative to the municipality’s total value. Because Sister Bay’s current value is 14.19%, which exceeds the 12% statutory threshold, it is effectively restricted from creating new TIDs or expanding existing ones, limiting its ability to finance infrastructure and incentivize development in key areas. This constraint is especially impactful in a small community with limited available land and high development costs, where TIF is often essential to make projects viable. Additionally, ongoing changes to state legislation governing TIDs, such as adjustments to eligible costs, timelines, and reporting requirements, create uncertainty and administrative complexity, making long-term planning more difficult and potentially delaying or deterring needed economic development initiatives.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026



Brief Explanation of TID

Tax Incremental Financing (“TIF”) is an economic development tool available to Wisconsin communities. The community administers the Tax Incremental District (“TID”), however, all taxing entities overlapping the TID benefit from the improvements the TID fosters. Those benefits include the expansion of tax base, expansion/stabilization of employment base and orderly community development/redevelopment.

A TID is comprised of geographically contiguous parcels in need of development or redevelopment. The property value of a TID is frozen at the time of creation – this frozen value is referred to as the “base value”. Overlapping taxing entities (Village, School District, County and Technical College District) continue to collect tax revenue on the base value over the life of the TID. Tax revenue on the incremental value (the “tax increment”) accrues to the TID rather than the overlapping

taxing jurisdictions. TID revenues are comprised primarily of taxes collected on the incremental value but also include land sale revenue, lease revenue, certain state aid payments and investment earnings on accumulated fund balance. These revenues fund projects are intended to foster economic development. Once sufficient TID revenue has been received to pay TID project costs, the TID closes, and the newly created tax increment becomes a component of the total valuation of all overlapping taxing jurisdictions.

A component of the TID creation or amendment process is evaluation of the TID plan by a board comprised of one member of each of the overlapping taxing entities and an “at-large” public member. A required key finding by this Joint Review Board in the creation of a TID is that the new development would not occur *but for* the creation of the TID. Referred to as the “but for test”, if this finding cannot be made, the development would presumably occur without TID assistance.

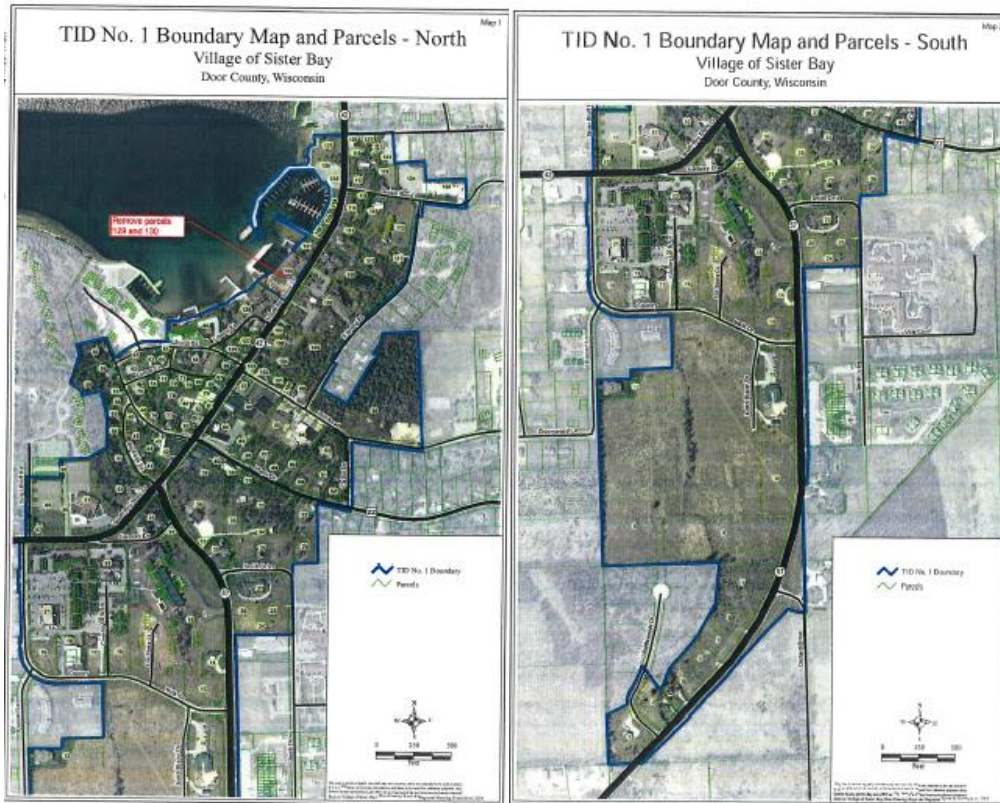
Village of Sister Bay

2026 Tax Incremental District Analysis

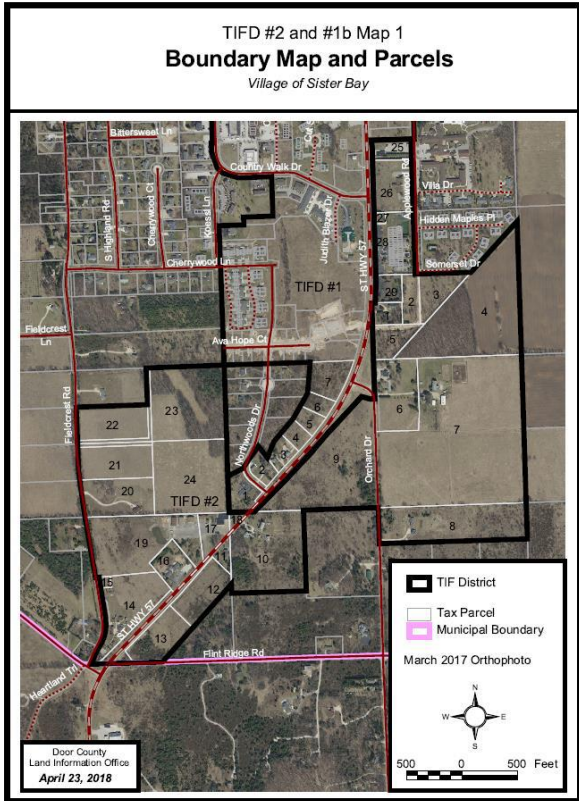
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Village of Sister Bay – Tax Incremental Districts

TID # 1



TID # 2

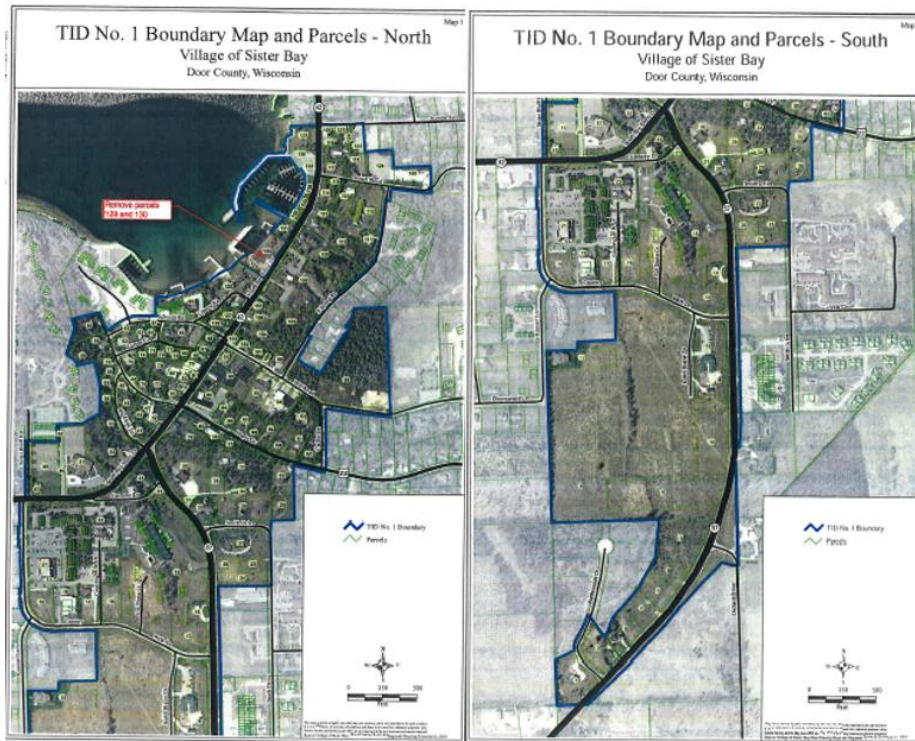


Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1



Central Business District

Initially created via resolution on 08/21/2008, the original plan included projects for developer incentives, infrastructure improvements and administrative costs. The district was amended via resolution on 10/27/2011 to remove two parcels, include additional water and sewer costs, and the schedule was adjusted for an additional two years of time for implementation. A second amendment, adopted on 06/05/2018, expanded the project plan to include project costs associated with public utilities and street improvements that primarily benefit the District. A third amendment was approved on 10/19/2021, incorporating additional projects aimed at supporting development and redevelopment initiatives to enhance the economic vitality of both the District and the broader community. TID #1 expenditure period ended in 2023 and is projected to close in 2028 with final tax collection occurring in 2029.



Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1 Summary

Summary	
Location	Central Business District
Type of TID	Mixed Use
TID Projects	TID #1 was created to promote mixed-use development of residential, commercial, recreational, and municipal land usage. The boundaries included roughly 162 acres and 137 parcels. TID #1 was aimed to promote orderly development and necessary redevelopment of parcels within the central business district of the Village along Green Bay of Lake Michigan.
Dates	
Creation Date	8/21/2008
Final Date to Incur TID Expenditures	8/21/2023
Anticipated Closing Date	2028
Project Plan Amendments	
Number	1
Type	Project Plan Amendment
Effective	2011
Summary of TID Projects within amended area	The first amendment modified the District by subtracting territory, including the removal of an area designated for an interim solution sanitary lift station, and also reflected additional project costs related to water and sewer improvements.
Number	2
Type	Project Plan Amendment
Effective	2018
Summary of TID Projects within amended area	The second amendment adds a percentage of the costs of utility and road improvement projects along the south Highway 57 business corridor between Flintridge/ Country Lane, Fieldcrest and Canterbury Lane located in the proposed TID #2, which is adjacent to TID #1.
Number	3
Type	Project Plan Amendment
Effective	2021
Summary of TID Projects within amended area	The third amendment extended Cherrywood Lane and Northwoods Drive to connect with Highway 57, along with adding utilities, stormwater infrastructure, and sidewalks to support a 47-unit affordable housing development. It also includes repairing and upgrading infrastructure and roadways in a key Village area from the waterfront to Highway 42 to improve traffic flow and access to Waterfront Park.
Current Year TID Value	
2008 Base Value	\$44,718,300
2017 actual	\$53,700,300
2018 actual	\$56,335,200
2019 actual	\$61,326,100
2020 actual	\$62,020,600
2021 actual	\$102,181,800
2022 actual	\$116,602,700
2023 actual	\$122,763,900
2024 actual	\$200,307,100
2025 actual	\$168,917,900
Projections	
Future Revenues	\$7,527,199
Future Project Costs	\$6,943,158

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1 History of Value Increment

Village of Sister Bay
Tax Increment District No. 1
 History of Tax Increment

	ACTUAL Cumulative Increment Value	(Original Project Plan) PROJECTED Cumulative Increment Value	(2021 Amendment) PROJECTED Cumulative Increment Value	ACTUAL V. PROJECTED
2017	\$ 8,982,000	\$52,600,000		(\$43,618,000)
2018	\$ 11,616,900	\$52,600,000		(\$40,983,100)
2019	\$ 16,607,800	\$52,600,000		(\$35,992,200)
2020	\$ 17,302,300	\$52,600,000		(\$35,297,700)
2021	\$ 57,463,500	\$52,600,000	\$55,456,000	\$2,007,500
2022	\$ 71,884,400	\$52,600,000	\$75,912,700	(\$4,028,300)
2023	\$ 78,045,600	\$52,600,000	\$80,702,700	(\$2,657,100)
2024	\$ 157,460,700	\$52,600,000	\$81,992,700	\$75,468,000
2025	\$ 126,071,500	\$52,600,000	\$81,992,700	\$44,078,800



Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1 Project Cost Detail

Village of Sister Bay Tax Increment District No. 1 Project Cost Detail

	TOTAL	PROJECTED COSTS																		
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026-2028
Original Project Plan																				
Infrastructure Improvements	\$15,339,261		\$1,999,151	\$1,879,250	\$3,105,235	\$800,500	\$7,555,125													
Administrative, Legal, and Financial Costs Related to TID	\$0																			
SUBTOTAL	\$15,339,261	\$0	\$1,999,151	\$1,879,250	\$3,105,235	\$800,500	\$7,555,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011 Amendment																				
Delay of projects by 2 years	(\$15,339,261)		(\$1,999,151)	(\$1,879,250)	(\$3,105,235)	(\$800,500)	(\$7,555,125)													
Infrastructure Improvements	\$16,095,921				\$1,493,151	\$3,641,910	\$3,105,235	\$800,500	\$7,055,125											
Administrative, Legal, and Financial Costs Related to TID	\$0																			
SUBTOTAL	\$756,660	\$0	(\$1,999,151)	(\$1,879,250)	(\$1,612,084)	\$2,841,410	(\$4,449,890)	\$800,500	\$7,055,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018 Amendment																				
Infrastructure Improvements	\$73,781												\$73,781							
SUBTOTAL	\$73,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021 Amendment																				
Infrastructure Improvements	\$3,960,000																			\$3,960,000
Financing and Interest Costs	\$426,300																			\$426,300
Administrative, Legal, and Financial Costs Related to TID	\$6,750																			\$6,750
SUBTOTAL	\$4,393,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,750
TOTAL PROJECTED COSTS (1)	\$20,562,752	\$0	\$0	\$0	\$1,492,151	\$3,641,910	\$3,105,235	\$800,500	\$7,055,125	\$0	\$0	\$0	\$73,781	\$0	\$6,750	\$4,386,300	\$0	\$0	\$0	\$0
	TOTAL	ACTUAL COSTS																		
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026-2028
TID 1 Debt Principal Payments	\$6,087,500	\$0	\$0	\$0	\$0	\$16,250	\$16,250	\$48,750	\$659,148	\$158,735	\$2,793,465	\$196,826	\$686,253	\$214,330	\$247,493	\$245,000	\$255,000	\$270,000	\$280,000	\$0
TID 1 Debt Interest Payments	\$1,690,726	\$0	\$0	\$0	\$91,642	\$210,422	\$146,717	\$145,976	\$160,919	\$165,386	\$120,603	\$112,929	\$106,542	\$88,314	\$80,075	\$73,050	\$68,050	\$62,801	\$57,300	\$0
Administration	\$796,277	\$12,020	\$35,249	\$27,781	\$31,069	\$33,506	\$67,880	\$74,411	\$56,737	\$85,874	\$73,831	\$63,437	\$52,085	\$36,703	\$27,199	\$49,532	\$62,058	\$2,568	\$4,337	\$0
Capital Expenditures	\$13,327,131	\$55,015	\$77,174	\$5,247,286	(\$1,708,708)	\$122,322	\$606,473	\$1,960,847	\$3,743,103	\$288,497	\$647,981	\$55,702	\$172,381	\$0	\$0	\$1,375,410	\$683,648			\$0
TOTAL ACTUAL COSTS (As of 12/31/25) (2)	\$21,901,634	\$67,035	\$112,423	\$5,275,067	(\$1,585,997)	\$382,500	\$837,320	\$2,229,984	\$4,619,907	\$698,492	\$3,635,880	\$428,894	\$1,017,261	\$339,347	\$354,767	\$1,742,992	\$1,068,756	\$335,369	\$341,637	\$0

(1) projected costs taken from TID project plans.
 (2) actual costs taken from various Village audits.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1 Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID.....	1.00%
2025 Gross Tax Rate (per \$1000 Equalized Value).....	\$9.42
Annual Adjustment to tax rate.....	0.00%
Investment rate.....	0.00%
Data above dashed line are actual	

Year	Background Data					Revenues						Year
	(a) TIF District Valuation (January 1)	(b) Inflation Increment	(c) Construction Increment	(d) TIF Increment Over Base	(e) Tax Rate	(f) Tax Revenue	(g) Exempt Computer Aid	(h) Personal Property Aid	(i) Transfer from Marina (2)	(j) Other Revenues (3)	(k) Total Revenues	
	Base Value (1) \$42,846,400											
2025	\$168,917,900			\$126,071,500	\$9.42							2025
2026	\$168,917,900	\$1,689,179		\$127,760,679	\$9.42	\$1,187,594	\$1,088	\$1,440	\$64,303	\$7,847	\$1,262,272	2026
2027	\$170,607,079	\$1,706,071		\$129,466,750	\$9.42	\$1,187,594	\$1,088	\$1,440	\$64,303	\$8,084	\$1,262,509	2027
2028	\$172,313,150	\$1,723,131		\$131,189,881	\$9.42	\$1,203,506	\$1,088	\$1,440	\$64,303	\$8,329	\$1,278,666	2028
2029	\$174,036,281	\$1,740,363		\$132,930,244	\$9.42	\$1,219,577	\$1,088	\$1,440		\$8,580	\$1,230,685	2029
2030	\$175,776,644	\$1,757,766		\$134,688,011	\$9.42	\$1,235,809	\$1,088	\$1,440			\$1,238,337	2030
2031	\$177,534,411	\$1,775,344		\$136,463,355	\$9.42	\$1,252,203	\$1,088	\$1,440			\$1,254,731	2031
		\$10,391,855	(\$31,389,200)			\$7,286,281	\$6,529	\$8,640	\$192,909	\$32,840	\$7,527,199	

Type of TID: Mixed-Use

- 2008 TID Inception (08/21/2008)
- 2023 Final Year to Incur TIF Related Costs
- 2028 Maximum Legal Life of TID (20 Years)
- 2029 Final Tax Collection Year
- 2031 Hypothetical 3 Year Extension

- (1) Base value was recertified from \$44,718,300 to \$42,846,400 in 2024.
- (2) TID advanced \$850,000 to Marina in 2011.
Balance outstanding as of December 31, 2025 is \$192,909.
- (3) Per Village Projections/Draft Village Financials

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #1 Cash Flow Proforma Analysis Cont.

Year	Expenditures							TID Status			Year	
	(l) TID #1 Supported D/S	(m) Reimbursement to General Fund (3)	(n) Reimbursement of Debt Service Levy (3)	(o) Reimbursement to CP Fund (3)	(p) Reimbursement to Utility Fund (3)	(q) Payback of Advance to CP Fund (3)	(r) Other Expenses (3)	(s) Combined Expenditures	(t) Annual Balance	(u) Year End Cumulative Balance (December 31)		(v) Cost Recovery
2025										\$1,865,408	Per 2025 Audit	2025
2026	\$340,875	\$145,000	\$410,000	\$117,412		\$325,729	\$150	\$1,339,166	(\$76,894)	\$1,788,514		2026
2027	\$327,975	\$145,000	\$410,000		\$265,000		\$150	\$1,148,125	\$114,384	\$1,902,898		2027
2028	\$334,200	\$16,955	\$415,000		\$265,000	\$982,412	\$150	\$2,013,717	(\$735,051)	\$1,167,846		2028
2029	\$339,975		\$420,000		\$142,000			\$901,975	\$328,710	\$1,496,556		2029
2030	\$355,150		\$435,000					\$790,150	\$448,187	\$1,944,743	Expenditures Recovered	2030
2031	\$340,025		\$410,000					\$750,025	\$504,706	\$2,449,449	Expenditures Recovered	2031
	\$2,038,200	\$306,955	\$2,500,000	\$117,412	\$672,000	\$1,308,141	\$450	\$6,943,158				

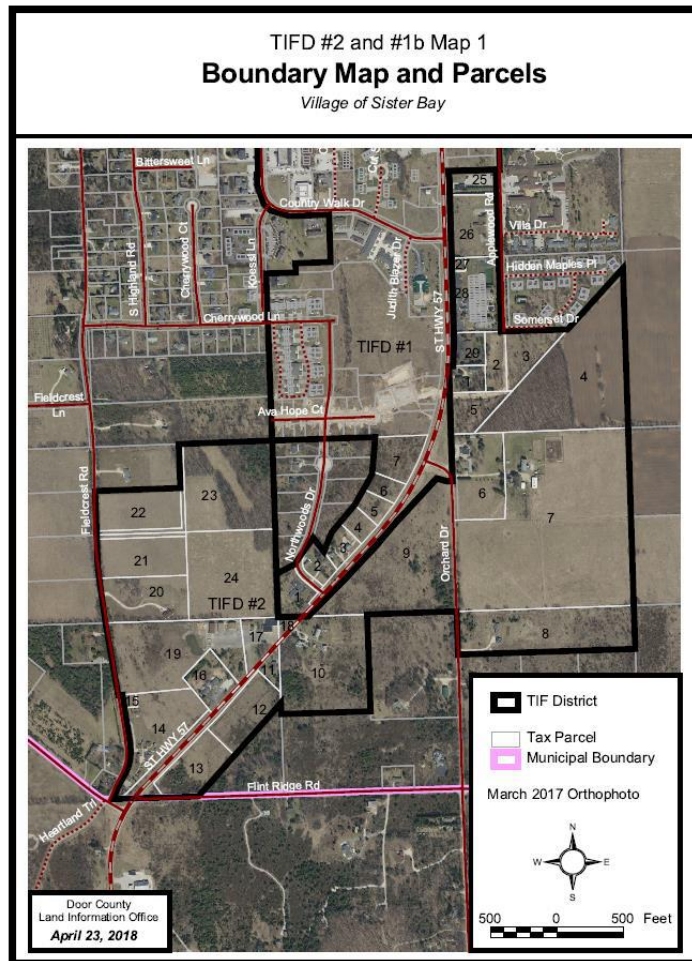
(3) Per Village Projections.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #2



South Highway 57 Business Corridor

TID #2 was created via resolution by the Village board on 05/24/2018.

The district was created to promote orderly development and necessary redevelopment of parcels within the south Highway 57 business corridor between Flintridge/Country Lane, Fieldcrest and Canterbury Lane adjacent to TID #1. The project plan anticipated approximately \$1.782 million in project costs, primarily related to infrastructure improvements, and projected approximately \$9.5 million in new development. The district's expenditure period is scheduled to end in 2033, with the district projected to close in 2038 and the final tax increment collection occurring in 2039.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #2 Summary

Summary	
Location	South Highway 57 Business Corridor
Type of TID	Mixed Use
TID Projects	TID #2 was created to encourage mixed-use development that supports residential, commercial, recreational, and municipal uses while expanding the tax base, creating jobs, and providing medium-density housing. Covering about 182.4 acres and 29 parcels, TID #2 focuses on promoting orderly development and redevelopment along the south Highway 57 business corridor adjacent to TID #1.
Dates	
Creation Date	5/24/2018
Final Date to Incur TID Expenditures	5/24/2033
Anticipated Closing Date	2038
Current Year TID Value	
2018 Base Value	\$9,649,500
2019 actual	\$10,004,700
2020 actual	\$9,665,000
2021 actual	\$14,103,600
2022 actual	\$14,768,200
2023 actual	\$15,874,600
2024 actual	\$21,455,200
2025 actual	\$19,137,300
Projections	
Future Revenues	\$1,670,396
Future Project Costs	\$374,100

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #2 History of Value Increment

Village of Sister Bay Tax Increment District No. 2 History of Tax Increment

	ACTUAL Cumulative Increment Value	(Original Project Plan) PROJECTED Cumulative Increment Value	ACTUAL V. PROJECTED
2018	\$ -	\$5,375,000	(\$5,375,000)
2019	\$ 355,200	\$5,975,000	(\$5,619,800)
2020	\$ 15,500	\$7,275,000	(\$7,259,500)
2021	\$ 4,454,100	\$7,275,000	(\$2,820,900)
2022	\$ 5,118,700	\$8,025,000	(\$2,906,300)
2023	\$ 6,225,100	\$9,525,000	(\$3,299,900)
2024	\$ 12,153,700	\$9,525,000	\$2,628,700
2025	\$ 9,835,800	\$9,525,000	\$310,800

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

TID #2 Project Cost Detail

Village of Sister Bay Tax Increment District No. 2 Project Cost Detail

	PROJECTED COSTS									
	TOTAL	2018	2019	2020	2021	2022	2023	2024	2025	2026-2038
Original Project Plan										
Infrastructure Improvements	\$1,781,991	\$1,781,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$1,781,991	\$1,781,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECTED COSTS (1)	\$1,781,991	\$1,781,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACTUAL COSTS									
	TOTAL	2018	2019	2020	2021	2022	2023	2024	2025	2026-2038
TID 1 Debt Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TID 1 Debt Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administration	\$110,140	\$0	\$20,713	\$26,795	\$14,211	\$6,838	\$9,251	\$24,792	\$7,540	\$0
Capital Expenditures	\$57,876	\$51,804	\$6,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACTUAL COSTS (As of 12/31/25) (2)	\$168,016	\$51,804	\$26,785	\$26,795	\$14,211	\$6,838	\$9,251	\$24,792	\$7,540	\$0

(1) projected costs taken from TID project plan.

(2) actual costs taken from various Village audits.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

Sister Bay's Tax Incremental Districts

Tax Incremental Districts are one of the most powerful economic development tools available to municipalities. Sister Bay has a history of actively using this tool to foster not only tax base growth but also blight elimination, orderly development of newly created commercial and industrial parcels and expanded employment opportunities. Of Sister Bay's two active TIDs, both are mixed-use.

Mixed-use TIDs in Wisconsin present unique challenges, particularly due to their integration of residential, commercial, and sometimes recreational uses within a single district. Unlike TIDs focused solely on new industrial or commercial growth, mixed-use districts often involve the redevelopment or adaptive reuse of underutilized or obsolete properties, which can require substantial upfront investment in demolition, environmental remediation, and site preparation. As a result, the cost-to-revenue ratio for mixed-use TIDs is typically higher, as the need to support both infrastructure and diverse development types can delay value growth and increase reliance on TIF assistance to achieve project feasibility. However, it is important to recognize that the benefits accrued to Sister Bay (and all overlapping taxing entities of the two TIDs) for the redevelopment in **TID #1**, and **TID # 2**, include improved infrastructure that supports economic activity, reduced reliance on general property tax increases for capital projects, and enhanced property values and community appeal for Sister Bay. Without the use of TID, it is highly unlikely that this revitalization would occur.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

Implemented Project Plans

TID project plans are required to include an economic feasibility analysis. A component of the analysis projects annual TID revenues compared to annual TID expenditures. A challenge facing all TIDs is the “fixed” nature of the expenditures versus the “variable” nature of the revenues. For example, TID expenditures are often funded by the issuance of debt. That debt typically has fixed payments over a long-term period (up to 20 years for General Obligation debt). The revenue stream, comprised predominantly of tax revenue, varies annually based on changes to property value in the TID and the combined equalized tax rate. As with any projection, the further into the future the projection spans, the confidence placed on subsequent years’ projections is reduced.

Several factors have impacted TID revenues over the past several years, including (in chronological order):

- **Great Recession**
 - Significant declines in property value resulting from the Great Recession drove down property values nationwide.
- **Department of Revenue revised TID valuation methodology**
 - In 2010 the Wisconsin Department of Revenue revised its methodology for assigning values to properties in a TID. The new methodology had a greater impact on older TIDs than newer TIDs, primarily because of the impact of annual compounding.
- **2013 Wisconsin Act 145 (Technical College state aid increase)**
 - Beginning in 2014, technical college district’s equalized tax rate for payment received in 2015 and thereafter is reduced \$0.875 per \$1,000 of property value.

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

In response to the legislative changes, the state has regularly revised TID statutes to provide communities the ability to adjust their TIDs to address events unforeseen at the time of TID creation.

For example:

- Following the state 2/3 school funding initiative, existing TIDs had their lives automatically extended five years.
- The economic downturn led the state to develop legislation authorizing communities to designate certain TIDs “distressed” thereby extending their lives. Other TIDs were authorized to become donor districts to distressed districts.

Since 2014, there have been several TID Law changes that have gone into effect.

- **2013 Wisconsin Act 183 (Re-determine TID base value) – effective April 4, 2014**
 - TID’s equalized value must be at least 10% below the current base value of the TID for two consecutive years
 - Distressed or severely distressed TIDs qualify
- **2013 Wisconsin Act 193 – effective April 6, 2014**
 - Expands authority for certain towns to create TIDs
 - In prior year, EV must be minimum of \$500 million and population of at least 3,500
 - Sewer service is or will be provided before use or operation of any improvements
- **2015 Wisconsin Act 254 – effective March 3, 2016**
 - Allows Municipality to amend TID’s project plan and request three-year extension to TID’s life if tax increments are impacted by 2013 Act 145 (referenced earlier) that increased state aid to technical colleges
 - Requires DOR to indicate in a fiscal estimate if a bill will increase or decrease the increment collection for TIDs or if the effect is indeterminate

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- **2015 Wisconsin Act 255 (TIDs created or whose project plan was amended on or after October 1, 2015)**
 - Removes restriction that vacant property may not comprise more than 25% of TID for creations after effective date
 - Revises TID base value calculation to exclude exempt city owned property
- **2015 Wisconsin Act 256 – effective March 3, 2016**
 - JRB review period changed from 30 to 45 days to approve municipality's TID resolution
 - Changes calculation of levy limit exception – municipality's equalized value for preceding year excludes value of any TID increments for year TID terminates
 - TID industrial zoning requirements only apply to industrial TIDs
 - Changes planning commission notice from class 2 to class 1 for TID amendments
 - One-year life and allocation extension for new TIDs when the municipality adopts the project plan between September 30 and May 15
- **2015 Wisconsin Act 257 – effective October 1, 2015, for 60.85 Town TIDs and October 1, 2016, for all TIDs**
 - Requires standing Joint Review Board (JRB)
 - Meet annually on July 1 or as soon as annual report is available
 - Remains in existence entire time TID exists with same taxing jurisdictions
 - May disband after the termination of all existing TIDs
 - Applies to all TID types
 - Repeals DOR's review of industry-specific town TIDs
 - Requires municipality to electronically submit annual TID Report

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- **2015 Wisconsin Act 257 (continued)**
 - Due to DOR starting July 1, 2016, for Town TIDs and July 1, 2017, for all other TIDs
 - Annual report must contain specific items:
 - Name assigned to the TID
 - Developer named in agreement with municipality or receiving financial assistance
 - Anticipated TID termination date
 - Tax increment to deposited into special fund for the TID
 - Contact person
 - Analysis of TID special fund
 - Requires DOR to develop annual report process
 - Reports due no later than 45 days after receipt
 - Extension may be granted with sufficient evidence
 - Summary of extensions to be posted on DOR website
 - If past due, municipality will be notified
 - \$100 fine per day the report is past due. Fees deposited to common school fund.
- **2017 Wisconsin Act 15 – effective January 1, 2018 (for 2017 reporting year)**
 - Changes the deadline for TID terminations from May 15 to April 15
 - TID Annual Report Changes
 - Sets maximum penalty of \$6,000 for reports not filed timely

Village of Sister Bay

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- **2017 Wisconsin Act 15 (continued)**
 - Penalty for late filing remains \$100 per TID per day (applied beginning 60 days after report is past due)
 - DOR reduces shared revenue payments for any unpaid penalty
 - Removes the extra 30-day extension when an estimated report is filed
 - Notification to DOR of adopted amendments
 - Removed requirement for municipalities to notify DOR of TID amendments during May 1 to May 21 each year
 - Retains requirement to notify DOR within 60 days after the amendment is adopted
- **2017 Wisconsin Act 58 – effective September 20, 2017**
 - Creation of electronics and information technology manufacturing (EITM) zone
 - Special provisions for TIDs within EITM zone
 - Not included in 12 percent limit test
 - 30-year life with expenditures
 - Mixed-use or industrial TID type only
 - Allows TID project costs throughout the county and allows police/fire costs (with some limitation)
 - Form due date dependent on municipal resolution adoption date and effective date/year
- **2017 Wisconsin Act 70 – effective November 29, 2017**
 - Environmental Remediation (ER) TID created on or after 11/29/17 must follow Wisconsin Statute Section 66.1105 and any new ER TID must be created under Wisconsin Statute Section 66.1105
 - Maximum life 27 years with possible 3-year extension

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- **2017 Wisconsin Act 70 (continued)**
 - ER TIDs are now similar to existing municipal TIDs with the following exceptions:
 - Before creation, must obtain certified Wisconsin DNR site investigation report
 - At least 50% has significant environmental pollution
 - Project plan must specify either:
 - All project costs paid within 90% of remaining life or
 - Expenditures in first half of TID life only
 - Base value is \$1
 - If amended to add territory, full value will be added to base value of \$1.
 - ER TID may only share funds with ER TIDs
 - One ER TID can be excluded from 12% limit test and cannot change
- **2017 Wisconsin Act 59 Section 1210G. 79.095 (4) (b)**
 - Changes future exempt computer aid payments
 - In 2018, each taxing jurisdiction shall receive a payment equal to the payment received in 2017 multiplied by 1.0147.
 - In 2019, each taxing jurisdiction shall receive a payment equal to the payment it received in the previous year, multiplied by one plus the inflation factor (As of 9/18/19, that figure is 1.0242).
 - In 2020, and each year thereafter, each taxing jurisdiction shall receive a payment equal to the payment it received in the previous year.

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- **2021 Wisconsin Act 61 – effective July 10, 2021, starting with 2022 distributions for:**
 - Exempt computer aid payments
 - State will distribute aid to the municipality and other taxing jurisdictions the year after termination and each year thereafter
 - Personal property aid payments
 - State will distribute aid to the municipality and other taxing jurisdictions the year after termination and each year thereafter
 - Reimbursement for TIDs active in the 2017 tax year that terminated since and would have received aid
 - Terminated TID aid payments will not be included in levy/revenue limit calculations
 - Updates expenditure restraint program to exclude expenditures of terminated TID personal property aid payments
- **2021 Wisconsin Act 68 – effective July 10, 2021**
 - For certain expenses, extends the expenditure period from 84 to 180 months after TID's creation
 - Applies to expenses for:
 - Constructing or expanding fire stations
 - Purchasing police and fire equipment
 - General operating expenses related to providing police and fire protection

Village of Sister Bay

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July 13, 2026

- **2023 Wisconsin Act 12 – effective January 1, 2024**
 - Personal Property is exempt from taxation. A municipality may make a request to the Wisconsin Department of Revenue to reduce a TID's base value by the amount of exempt personal property.
 - Before January 1, 2024, taxable personal property assessed in the TID was included in the TID's current value and contributed to a TID's tax increment. Removing exempt personal property from the base value ensures the TID's base value and current value exclude exempt personal property value
- **2023 Wisconsin Act 12 – Levy Limits**
 - No change to existing TIDs. For TIDs created *after* October 1, 2024:
 - Municipalities may use up to 90% (previously 100%) of new construction within a TID in determining the levy increase
 - Joint Review Board (JRB) resolution must state expected termination year
 - The one-time levy limit adjustment the year after a TID closure is 10% (previously 50%) of the new construction that occurred between creation and closure.
 - The one-time adjustment may be increased to 25% if the TID closes prior to 75% of its anticipated life
- **2025 Wisconsin Act 235 – Residential TIDs – effective October 1, 2026**
 - Equalized value of taxable property in residential TID(s) not exceed 3% of the municipality's total equalized valuation
 - The life of these TIDS is 20-years
 - All public works, improvements, and project costs included in the project plan for a residential tax incremental district shall be related to residential developments that satisfy all of the following:

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- **2025 Wisconsin Act 235 (continued)**
 - consists entirely of single-family or 2-family residences that are owner-occupied.
 - lot size of each single-family residence is less than 7,500 square feet.
 - lot size of each 2-family residence is 12,500 square feet or less.
 - lot width of each lot for a single-family residence is 70 feet or less.
 - lot width of each lot for a 2-family residence is 80 feet or less.
 - No side setback is greater than 10 feet.
 - No single-story residence is larger than 1,500 square feet.
 - No 2-story residence is larger than 2,000 square feet.
- **2025 Wisconsin Act 173 – Affordable Housing & “newly platted residential” – effective October 1, 2028**
 - Expanded affordable housing extension from 1 year to 2 years
 - “Newly platted residential” now defined
- **2023 Wisconsin Act 12**
 - Joint Review Board (JRB) expected termination year – effective after creation date of 9/30/24 – must state expected termination year in resolution
 - Levy limit adjustment changes – if terminates within 75% of JRB’s expected life – receives an additional levy limit adjustment

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2026 Tax Incremental District Analysis

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Concluding Observations

- Significant development and redevelopment have been fostered using TID.
 - The benefit of tax incremental districts extends beyond the growth in tax base.
- Sister Bay's monitoring and analysis of the Village's TIDs.
 - Elected officials receive detailed TID reports annually, and those reports provide a high level of transparency and detailed TID monitoring.
 - TID #1 currently has a termination year of 2028, TID #2 has a termination year of 2038, both of which are projected to recover expenditures either before or by the time of their maximum legal life.
 - TID #1 is nearing the end of its statutory life, with the maximum legal life ending in 2028 and final tax collections projected through 2029. As no additional project costs may now be incurred since 2023, the district is now fully in its wind-down phase.
 - The district's involvement in advancing \$850,000 to the marina project in 2011 represents a significant investment; however, the remaining outstanding balance of \$192,909 as of December 31, 2025, is relatively modest and suggests the TID is on track to fully recover its costs prior to closure.
 - Taxing jurisdictions would potentially receive a refund for the outstanding TID cumulative balance.
 - There is an opportunity to consider an extension for affordable housing.

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- **TID #2** is a relatively newer district established in 2018 and remains in the early-to-mid stage of its lifecycle, with significant time remaining to incur project costs through 2033 and collect increment through 2039. This timeframe provides flexibility to support development activity and value growth.
 - It is also worth noting that a proposed amendment was not finalized in 2024 due to equalized value limitations relative to the statutory 12% test. While this constrained expansion in the near term, the district retains capacity to continue advancing its original project plan within existing boundaries.

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TID Affordable Housing Extension

- After a municipality pays off a TID's project costs, it may extend that TID's life by one year (currently) if the municipality adopts a resolution that:
 1. Extends life for a specific number of months (up to 12).
 2. Specifies how the municipality intends to improve housing stock
- The municipality must use at least 75% of the increment received to benefit affordable housing. The remainder must be used to improve housing.
- Resolution must be sent to DOR for their approval.

Important -- to ensure this form works properly, save it to your computer before completing the form. Save Print Clear

Tax Incremental District (TID) Affordable Housing Extension Resolution

Use tab to navigate throughout form.

_____ of _____ TID _____ Resolution _____
(town, village, city) (municipality) (number) (number)

WHEREAS, the _____ of _____ created TID _____ on _____, _____, _____, and successfully completed implementation of the project plan and sufficient increment was collected or will be collected in _____ from the _____ tax roll to pay off its aggregate project costs; and
(year) (year)

WHEREAS, state law requires termination of a TID after all project costs have been paid, state law (sec. 66.1105(6)(g), Wis. Stats.), does allow extension of a TID up to one year, using the last year of tax increment to improve the _____'s housing stock; and

WHEREAS, at least 75 percent of the final increment must benefit affordable housing with the remaining portion used to improve housing stock; and

THEREFORE BE IT RESOLVED, that the _____ of _____ hereby extends the life of TID _____ for _____ months from the date of this resolution to use the final year's increment collected in _____ from the _____ tax roll to benefit affordable housing; and
(number) (year) (year)

BE IT FURTHER RESOLVED, the _____ of _____ shall use the final increment to improve housing quality and affordability by *(describe specifically how funds will be used)*: _____
 _____; and

BE IT FURTHER RESOLVED, the _____ of _____ shall adopt a termination resolution by _____; and
(within 12 months of resolution date)

BE IT FURTHER RESOLVED, that the _____ of _____ Clerk shall notify the Wisconsin Department of Revenue by providing a copy of this resolution.

Adopted this _____ day of _____, _____
(day) (month) (year)

Resolution introduced and adoption moved by alderperson _____
(name)

Motion for adoption seconded by alderperson _____
(name)

On roll call motion passed by a vote of _____ ayes to _____ nays
(number) (number)

ATTEST:

 Mayor/Head of Government Signature

 Clerk Signature

PE-420 (R 11-22) Wisconsin Department of Revenue

Village of Sister Bay

2026 Tax Incremental District Analysis

July 13, 2026

Important Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as “advice” within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.



STAFF REPORT

Date: July 13, 2026

To: Finance Committee & Village Board

Re: Tax Incremental District (TID) Overview

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

POLICY ISSUE(S)

“Should the Village of Sister Bay accept or file the Tax Incremental District (TID) Overview report presented by Baird for TIDs No. 1 and 2?”

BACKGROUND INFORMATION

At the July 13th, 2026, Joint Finance and Village Board meeting, Baird provided a presentation of the Village of Sister Bay’s Tax Incremental District (TID) Overview report. The purpose of the report is to give the Village a comprehensive written summary of all analyses and modeling conducted for TID No. 1 and TID No. 2. The TID Overview report includes:

- Economic feasibility analyses
- Evaluations of current and projected TID status
- Assessments of the impacts of potential development
- Project cost considerations
- Tax rate and inflation assumptions
- Value-increment and performance assessments
- Reviews of potential TID modifications and project plan amendments

Historically, the Village’s governing bodies have taken action to “accept” the report following its presentation. The Joint Finance Committee and Village Board could take actions to either “accept” the report or “file” the report.

Accepting the report signifies formal endorsement and agreement with its findings and conclusions. Filing the report acknowledges receipt of the report without formally endorsing it.

RECOMMENDED ACTION(S)

Village Staff recommend that the Joint Finance Committee and Village Board file the TID Overview report presented by Baird on July 13, 2026.

If the Village Board is in favor of this policy action, the following motion may be made:

“I move to file the Village of Sister Bay’s Tax Incremental District (TID) Overview report as presented by Baird on July 13, 2026.”

POLICY ALTERNATIVE(S)

The Joint Finance Committee and Village Board could take the following actions:

- Motion to File Report
- Motion to Accept Report
- Motion to Reject Report
- Motion to Postpone Agenda Item



STAFF REPORT

Date: July 13, 2026

To: Finance Committee; Village Board

Re: Strategic Planning Services

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

OVERVIEW

“The Village of Sister Bay is interested in obtaining professional services for Strategic Planning and Elected Official Training. Village staff reached out to multiple firms to assess availability and interest in providing these services.”

BACKGROUND INFORMATION

Several firms were contacted, including sole proprietorships; however, sole proprietors generally indicated that they are unable to take on additional clients at this time. Two firms expressed interest and conducted informal meetings with staff:

- Innovative Public Advisors - \$23,500.00 - Total Project Cost (Not to Exceed) - (Includes all travel and expenses for two (2) trips to the Village of Sister Bay. Contract and payment schedule to follow upon approval.)
- Public Administration Associates - Total Not to Exceed Cost of \$14,750 + plus Consultant Actual Travel Costs

Both proposals aim to deliver a comprehensive strategic plan for the Village of Sister Bay, but they differ in style, depth, and cost. Innovative Public Advisors (IPA) offers a more structured, consultant-driven, and data-heavy process, emphasizing discovery, environmental scanning, and production of a polished final plan with dashboards and visuals, but at a higher cost (~\$23,500) and slightly shorter timeline.

In contrast, Public Administration Associates (PAA) takes a more facilitated, workshop-based approach, relying heavily on guided sessions with Village leadership and stakeholders to co-create mission, vision, and outcomes, with a strong philosophical focus on outcome-based governance and alignment with budgeting, all at a significantly lower cost (~\$14,750 + expenses).

IPA appears more oriented toward delivering a refined, implementation-ready product with broader analytical inputs, while PAA emphasizes process, engagement, and practitioner experience, producing a “living” plan grounded in consensus.

In short, IPA leans toward a comprehensive consulting deliverable, whereas PAA leans toward a collaborative facilitation model that builds internal ownership.

Review the proposals for additional details.

RECOMMENDED ACTION(S)

Based on review of the submitted proposals, staff recommends that the Village enter into an agreement with Public Administration Associates (PAA) to provide Strategic Planning services,

While both firms offer comprehensive and well-designed processes, Village Staff finds that PAA’s approach aligns more closely with the Village’s desired outcomes.

In addition, PAA’s proposal represents a significantly lower overall cost—\$14,750 plus actual travel expenses, compared to \$23,500 (all-inclusive) from Innovative Public Advisors.

For these reasons, staff recommends proceeding with Public Administration Associates as the preferred consultant and authorizing the Village Administrator to execute the necessary agreements.

If the Joint Finance Committee and Village Board were in favor of this motion:

“I move to approve the proposal from Public Administration Associates (PAA) for Strategic Planning and Elected Official Training services at a cost not to exceed \$14,750 plus actual travel expenses, and to authorize the Village Administrator to execute the necessary agreements on behalf of the Village.”

POLICY ALTERNATIVE(S)

The Finance Committee and Village Board could take the following actions:

- Approve
 - Public Administration Associates
 - Innovative Public Advisors
- Seek Add’ Information/Firm
- No Action

ATTACHMENTS

1. Public Administration Associates Proposal
2. Innovative Public Advisors Proposal



Innovative
Public Advisors

**Proposal for Comprehensive
Strategic Planning Services**

**Submitted by Innovative
Public Advisors (IPA)**

May 18, 2026

Innovative Public Advisors

Monday, May 18, 2026

Dear Village Administrator Ben McAndrews:

Innovative Public Advisors (IPA) is pleased to submit our proposal to facilitate the Village of Sister Bay's 2027–2029 Strategic Plan. The IPA team has a strong track record of facilitating impactful strategic planning processes for municipalities and local government organizations, and we are excited about the opportunity to collaborate with Sister Bay in developing a forward-looking framework that supports the Village's long-term priorities and continued success.

IPA is uniquely qualified to support the Village of Sister Bay through this process based on our direct experience working with the Village and our strong understanding of the community, organizational culture, and leadership priorities. Our familiarity with Sister Bay's character, opportunities, and challenges allows us to facilitate meaningful discussions that are grounded in local context and focused on practical, actionable outcomes.

IPA is a premier public sector executive recruitment and strategy firm dedicated to empowering municipalities with tailored solutions that enhance leadership, optimize operations, and drive positive community impact. Founded by experienced municipal professionals Jay Shambeau, ICMA-CM, MPA, and Jess Wildes, MPA, our team combines decades of experience with innovative methodologies to address unique challenges in strategic planning. We have successfully developed and facilitated strategic plans for communities across Wisconsin, with an emphasis on stakeholder engagement, actionable implementation strategies, and alignment with organizational goals and community values.

We look forward to the opportunity to partner with the Village Board, leadership team, staff, and community stakeholders to help shape Sister Bay's future through a meaningful and collaborative strategic planning process.

Thank you for your consideration!

Sincerely,



Jay Shambeau, ICMA-CM, MPA
Partner, Innovative Public Advisors
jay@public-advisors.com | 262-355-6102



Jess Wildes, MPA, MS
Partner, Innovative Public Advisors
jess@public-advisors.com | 262-339-5658



Our Approach

IPA's strategic planning services will help the Village of Sister Bay define long-term goals, prioritize initiatives, and align resources for maximum impact. Our process includes facilitating collaborative planning sessions, conducting needs assessments, and developing a clear, actionable plan that addresses community challenges and opportunities. By engaging stakeholders throughout the process, IPA ensures strategies are both inclusive and feasible, empowering Sister Bay to drive continued growth and improve services for residents. IPA proposes a detailed and collaborative process tailored to the Village of Sister Bay's unique needs.

Discovery

The IPA team will conduct a discovery phase to ensure a full understanding of Sister Bay's unique needs. The discovery phase is a critical foundation of IPA's approach to the strategic planning process, designed to establish a shared understanding of Sister Bay's unique context, challenges, and opportunities. This phase ensures that the strategic plan is grounded in data-driven insights and meaningful stakeholder input. The discovery phase includes the following steps:

- **Document Review:** Analyze existing plans, policies, financial reports, and performance data to understand the Village's current strategic framework.
- **Stakeholder Identification and Engagement:** Conduct individual interviews/surveys with key stakeholders, including elected officials and staff.
- **Group Meeting:** Facilitate an interactive session with elected officials and key staff to explore the Village of Sister Bay's Mission, Vision and Values, conduct a Strengths, Weakness, Opportunities, and Threats (SWOT) exercise, brainstorm strategic priorities, set goals, identify action items, and discuss roles.
- **Visioning:** Discuss the desired outcomes of the strategic planning process and align on success metrics.

Environmental Scan

IPA approaches an environmental scan by gathering and analyzing internal and external factors that influence the Village's operations and planning efforts. IPA will engage with key stakeholders, including Village leadership, staff, community members, and regional partners, to ensure a holistic understanding of the Village's current environment.

The IPA team will conduct an environmental scan for the Village of Sister Bay that will consider a wide range of factors to ensure a thorough and comprehensive assessment. These factors include:



Internal Environmental Factors

- **Workforce Capacity:** Analysis of staff skills, expertise, recruitment challenges, and retention trends.
- **Budget and Financial Health:** Evaluation of revenue streams, expenditures, and fiscal sustainability.
- **Infrastructure and Assets:** Review existing facilities, technology, and physical resources.

External Environmental Factors

- **Demographics and Population Trends:** Study of population growth, age distribution, and migration patterns affecting service needs.
- **Economic Conditions:** Analysis of local industries, employment rates, and economic development opportunities.
- **Political and Legislative Context:** Review of local, state, and federal regulations and policy trends.
- **Social and Community Needs:** Consideration of equity, public health, housing, childcare, education, and social services.
- **Environmental and Natural Resources:** Assessment of parkland, environmental areas and resource management.
- **Technology and Innovation:** Exploration of emerging technologies and digital solutions relevant to Village operations.
- **Regional and Collaborative Dynamics:** Evaluation of relationships and existing collaborations with neighboring jurisdictions and regional initiatives.

Emerging Trends and Threats

- **Public Expectations and Engagement:** Monitoring changing community priorities and communication needs.
- **Regional and National Influences:** Identifying external shocks (e.g., pandemics, economic downturns) and their potential local impacts.
- **Competitive and Market Pressures:** Understanding the Village's position relative to other regions in attracting businesses, residents, and investments.

By integrating these factors, the environmental scan captures a nuanced picture of the internal and external dynamics shaping Sister Bay's opportunities and challenges. This comprehensive approach enables the development of a strategic plan that is realistic, forward-looking, and aligned with community priorities.



Comprehensive Organizational Profile

IPA will develop a comprehensive organizational profile, an overview of the Village's resources, structure, and capabilities. This process will include:

- **Data Collection and Analysis:** Reviewing demographic trends, economic conditions, service delivery metrics, and organizational performance data.
- **Policy and Context Review:** Assessing local, state, and federal policies, as well as emerging trends impacting governance and service delivery in the Village of Sister Bay.
- **Internal Review:** Examine organizational performance, workforce capacity, financial health, and infrastructure to identify strengths and weaknesses.

S.W.O.T. (Strengths, Weaknesses, Opportunities, Threats) Analysis

IPA will analyze strengths, weaknesses, opportunities, and threats to inform strategic priorities. Our approach includes data collection to:

- Identify internal capabilities and resources that give the Village a competitive advantage.
- Highlight internal areas needing improvement to enhance efficiency and effectiveness.
- Explore external factors and trends that can be leveraged to achieve strategic goals.
- Assess external challenges and risks that may hinder progress.

IPA will use a scoring system to rank factors based on their impact and relevance to the Village's vision and goals. A detailed SWOT report will connect findings to actionable insights. The use of the analysis will inform the identification of strategic priorities, ensuring alignment with community needs and organizational capacity.

This systematic process ensures the SWOT analysis is comprehensive, inclusive, and directly tied to the development of meaningful strategic priorities for the Village of Sister Bay.

Plan Development

The IPA team will develop a strategic plan that transforms insights articulated throughout the process into actionable goals, recommendations and strategies.

IPA will work with Village leadership to define a clear vision and mission that reflect the Village's core values and long-term aspirations. These foundational elements will guide the structure and tone of the plan. The IPA team will identify strategic priorities based on the data and input gathered. These priorities will address critical challenges, leverage opportunities, and align with the Village's capacity and resources. Each priority will be broken down into specific, measurable goals to ensure clarity and accountability.

For each goal, IPA will outline strategies and initiatives that provide a roadmap for implementation. This includes assigning responsibilities, setting timelines, and identifying necessary resources to achieve success. Attention will also be given to aligning these strategies with the Village's budget and operational planning. To ensure the plan remains relevant and adaptable, IPA will incorporate key performance indicators (KPIs) and a framework for regular progress monitoring. This will help Village leaders track achievements, measure impact, and adjust strategies as needed.

IPA will create a polished, user-friendly document that communicates the plan clearly to stakeholders and the community. The plan will include an overview of the process, visuals, charts, and concise language to make it accessible and engaging for a wide audience. Through this structured and innovative approach, IPA will deliver a comprehensive Strategic Plan that equips the Village of Sister Bay with a clear path to achieving its goals and serving its community effectively.

Delivery & Implementation

IPA will deliver the Strategic Plan to the Village of Sister Bay with a focus on clarity, engagement, and alignment with Village objectives. The delivery process includes three key components:

1. Final Plan Document

The IPA team will present a comprehensive, actionable Strategic Plan document that includes:

- A clear articulation of the Village's vision, mission, and core values.
- Strategic priorities, goals, and initiatives with detailed action steps.
- Performance metrics and a framework for monitoring progress.
- Visual elements, such as charts and graphics, to enhance understanding.

The plan will be structured to serve as both a roadmap for implementation and a tool for communicating the Village's direction to internal and external stakeholders.

2. Presentation to the Village Board

The IPA team will conduct a formal presentation to the Village Board, ensuring the plan is effectively communicated to leadership and key decision-makers. The presentation will:

- Highlight the planning process, including stakeholder engagement and data analysis.
- Explain the rationale behind the identified priorities and goals.
- Outline implementation strategies and expected outcomes.
- Provide an opportunity for Village Board member feedback.

3. Staff and Community Tools

IPA will also provide tools for Village Staff and the community:

- Summary infographic document of the plan's key elements in a clear and concise manner.
- Dashboard or template report that staff can update and provide to the public, showing the progress on meeting the strategic plan goals.



Project Timeline

The Comprehensive Strategic Planning process will take approximately four (4) months to complete.

An approximate schedule of dates includes:

- Project Commencement: Mid-June 2026 (*kick-off meeting*)
- Research and Data Synthesis: Mid-June/July
- Stakeholder Interviews/Surveys: July
- Group Meeting: July/August
- Plan Development and Review: July/August
- Review First Draft of Plan: August
- Final Presentation and Delivery of Plan to Village Board: September

Timeline subject to change based on the Village's preferences.

Fee Schedule (Budget)

IPA's strategic planning services are collaborative and comprehensive. The total project cost below includes all components of the services outlined in this proposal, including meetings, surveys, research, plan development, and presentations. IPA will be onsite to facilitate engaging discussions and presentations.

Total Project Cost (Not to Exceed): \$23,500.00 (*Includes all travel and expenses for two (2) trips to the Village of Sister Bay. Contract and payment schedule to follow upon approval.*)

- **Initial Payment:** Upon execution of the contract, the Village of Sister Bay will pay \$11,750.00 (50%) of the total project cost.
- **Final Payment:** Upon delivery of the completed plan, IPA will invoice for the final payment of \$11,750.00.





Experience and Qualifications

Innovative Public Advisors (IPA) is a premier public sector executive recruitment and strategy firm dedicated to empowering municipalities with tailored solutions that enhance leadership, optimize operations, and drive positive community impact. Founded by experienced municipal professionals Jay Shambeau, ICMA-CM, MPA, and Jess Wildes, MPA, IPA offers a wide range of services including executive recruitment, grant writing, governance training, communications strategy, and strategic plan development. With a focus on delivering innovative, sustainable solutions, IPA is committed to helping local governments navigate complex challenges and strengthen their capacity to serve their communities effectively.

References and Relevant Work Examples

IPA's strategic planning services are collaborative and comprehensive. The IPA team is currently facilitating a 3-year Strategic Plan for Trempealeau County, Wisconsin, and recently led a Strategic Priorities Retreat for the City of River Falls, Wisconsin. References for these projects are listed below:

- **Rebecca Glewen, County Administrator, Trempealeau County, Wisconsin**
rebecca.glewen@co.trempealeau.wi.us, 920-763-4094
- **Scot Simpson, City Administrator, River Falls, Wisconsin**
ssimpson@rfcity.org, 715-426-3402

Recent strategic planning services include:



April 2025 - Strategic Priorities Retreat Summary: IPA facilitated a City Council and Executive Team retreat for the City of River Falls, Wisconsin. IPA led a structured, engaging, and productive retreat that fostered collaboration, candid communication and strategic thinking. The retreat focused on key priorities, encouraged team building, and developed a shared vision for the future.



March 2025 - Strategic Communications Plan: Through an interactive process, IPA developed an intentional and actionable 3-year strategic communications plan for Trempealeau County. The plan will serve as a roadmap for the to-be-formed Communications Department. It includes five overarching goals supported by clearly articulated strategies and tactics.



February 2025 - Communications Staffing Assessment: The IPA team conducted a thorough communications needs and staffing assessment for Trempealeau County, which was inclusive of interviews, research and data collection. IPA developed a written report of findings with recommendations for implementation that was formally adopted with the Strategic Communications Plan on April 17, 2025.

View and download plans at:
<https://tinyurl.com/IPA-related-work>

Innovative Public Advisors

Advancing local government a different way—the IPA way.

Innovative Public Advisors (IPA) is a premier public sector executive recruitment and strategy firm dedicated to empowering municipalities with tailored solutions that enhance leadership, optimize operations, and drive positive community impact.

Founded by experienced municipal professionals Jay Shambeau, ICMA-CM, MPA, and Jess Wildes, MPA, IPA offers a wide range of services. With a focus on delivering innovative, sustainable solutions, IPA is committed to helping local governments navigate complex challenges and strengthen their capacity to serve their communities effectively.

Services



**Executive Recruitment
and Interim Services**



**Economic Development
and Grant Writing**



**Strategic and Specialty
Plan Development**



**Professional Coaching
and Mentorship**



**Communications and
Marketing Strategies**



**Governance Training
and Facilitated Workshops**

IPA Team

Innovative Public Advisors is led by partners Jess Wildes and Jay Shambeau, two seasoned professionals with extensive experience in public sector management and strategic consulting.

Together, they bring a wealth of expertise in government administration, operations, communications, and leadership development—offering innovative solutions to help local governments thrive.



JESS WILDES ⁶⁶ MPA, MS

jess@public-advisors.com | 262-339-5658

EDUCATION

MASTER OF PUBLIC ADMINISTRATION

University of Wisconsin
Oshkosh

MASTER OF SCIENCE

Integrated Marketing
Communications
Eastern Michigan University

BACHELOR OF ARTS

College of Saint Benedict &
Saint John's University

SERVICE

Rotary International
West Bend Sunrise Rotary Club

International City/County
Management Association
(ICMA) Assistant Chief
Administrative Officer (CAO)
Committee Member

Wisconsin Economic
Development Association
(WEDA) Board Member

Mid-Moraine Municipal
Court Board Member

Downtown West Bend Business
Improvement District (BID)
Board Executive Director

Visit Washington County Board
Member and Vice President

Honored as one of ELGL's
"Top 100 Influencers in
Local Government"

INNOVATIVE PUBLIC ADVISORS, PARTNER

Jess is a seasoned strategist specializing in local government communications, public relations, and grant acquisition. With a proven track record of securing significant local, state, and federal funding, Jess has helped municipalities access critical resources to support community development, infrastructure, and essential services. Her work also includes crafting effective communication strategies, enhancing public engagement, and building transparent, trust-based relationships between local governments and their communities. With her expertise in both strategic messaging and grant writing, Jess is committed to helping local governments secure the resources they need while fostering strong, effective communication.

ASSISTANT CITY ADMINISTRATOR

City of West Bend, West Bend, Wisconsin, 2020–2025

Also served as Communications and Economic Development Director

- Performed economic development activities to promote business development, retention, and job creation.
- Coordinated with all departments to increase the quality and consistency of the city organization's messaging and content.
- Acquired alternative revenue sources through grants (\$6.5+ million), fundraising and partnerships.
- Set strategy and managed a talented team of professionals responsible for community television programming, social media, public relations, internal and external communications, brand management, and tourism promotion.
- Built meaningful relationships with constituents, community leaders, business owners, state-level officials, and economic developers.
- Managed five city departments: Assessors, Communications, City Clerk, Human Resources, and Information Technology.

DIRECTOR OF COMMUNICATIONS & MARKETING

Museum of Wisconsin Art, West Bend, Wisconsin, 2017–2020

SENIOR ACCOUNT EXECUTIVE

Trefoil Group, Milwaukee, Wisconsin, 2016–2017

DIRECTOR OF RECRUITMENT MARKETING

Mount Mary University, Milwaukee, Wisconsin, 2013–2016
Northland College, Ashland, WI, 2009–2013



JAY SHAMBEAU ⁶⁷ ICMA-CM, MPA

jay@public-advisors.com | 262-355-6102

EDUCATION

MASTER OF PUBLIC ADMINISTRATION

UW - Oshkosh

BACHELOR OF SCIENCE

Regional Analysis and Geography, UW - Green Bay

LEADERSHIP WISCONSIN

UW-Madison, 2014

ACCOLADES

Credentialed Manager
International City/County
Management Association, 2024

Recipient of ICMA's prestigious
30 Years of Service Award

SERVICE

Rotary International
West Bend Sunrise Rotary Club

Boys and Girls Club of
Washington County
Board Member

United Way of Washington
County, Campaign Co-Chair

West Bend Area Chamber of
Commerce, Board Member

West Bend Tourism
Commission, Chairman

Kettle Moraine Lutheran High
School, Board Member and
President

INNOVATIVE PUBLIC ADVISORS, PARTNER

Jay is a public sector professional with 32 years of expertise in village, city, and county government management, strategic planning, and public policy. Jay has worked with municipalities of all sizes to drive organizational efficiency, enhance governance, and secure funding. His background includes leading complex projects, facilitating collaborative planning efforts, and providing executive coaching to local government leaders. Jay is known for his relationship skills and practical approach, blending deep knowledge of governmental processes with a commitment to delivering impactful results. Jay has helped numerous local governments achieve their goals and navigate the challenges of an ever-evolving public sector landscape.

CITY ADMINISTRATOR

City of West Bend, West Bend, Wisconsin, 2016–2025

- Responsible for the administration of daily city operations and implementing policies established by the City Council.
- Oversaw a \$30M budget, led economic development activities, managed department head team, fostered community engagement, ensured efficient delivery of services, and promoted the city's growth and development.

ASSOCIATE

Public Administration Associates, LLC, Wisconsin, 2024

PLANNING AND PARKS ADMINISTRATOR

Washington County, Wisconsin, 2014-2016

COUNTY ADMINISTRATOR

Calumet County, Wisconsin, 2008-2014

- Responsible for the daily operations of county government, ensuring efficient delivery of services and adherence to budgetary guidelines.
- Collaborated with elected officials, managed staff, and facilitated communication between departments to promote effective governance and community engagement.

VILLAGE ADMINISTRATOR

Village of Kewaskum, Wisconsin, 2006-2008

- Responsible for the management of municipal operations, including implementing policies set by the Village Board and managing all departments.
- This position involved budgeting, community planning, economic development, and fostering relationships to ensure effective service delivery and enhance community development.

PLANNING DIRECTOR

Clark County, Wisconsin, 1993-2006

Innovative
Public Advisors



Public Administration Associates, LLC

**Proposal to Provide Strategic Planning Services to the
Village of Sister Bay**

May 29, 2026



Public Administration Associates

Public Administration Associates

1155 W. South Street

Whitewater, WI 53190

262.903.9509

www.public-administration.com

kevin.brunner1013@gmail.com

May 29, 2026

Mr. Benjamin Andrews, Administrator
Village of Sister Bay
2383 Maple Drive
Sister Bay, WI 54234

Dear Village Administrator Andrews:

On behalf of Public Administration Associates, LLC (PAA), I am pleased to submit the following proposal for the Village of Sister Bay's consideration that addresses your request for strategic planning services.

As you may be aware, PAA has specialized in working with smaller local units of government in Wisconsin on a wide variety of consulting projects, including organizational audits/management reviews, executive recruitment, and strategic planning studies, since its founding in 1998. We have a track record of success, and we encourage you to contact any of the more than 250 Wisconsin cities, counties, villages, and towns we have served.

PAA would be extremely privileged and honored to work with the Village of Sister Bay on this very important work, which will define what Sister Bay will become in the next five years and beyond. We know that our PAA partners and associates who will work with the Village on this project can provide significant value to your organization based on their extensive local government experience and expertise.

Sincerely,

Kevin M. Brunner

Kevin M. Brunner
President

cc- Clint Gridley, PAA Associate



Public Administration Associates

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About Public Administration Associates

SINCE 1998

Taking Local Government
to New Heights...

Public Administration Associates, LLC (PAA) is recognized as one of the most trusted, skilled, and effective local government consultants in Wisconsin and the Midwest. Our consultants are highly skilled practitioners who get the job done through unparalleled commitment to public service, the highest standards of service to their clients, and the efficient use of client time and resources. PAA has built a sterling reputation earned from almost 30 years of municipal consulting and a combined 400+ years of public management experience.

A New Generation of PAA Leadership

PAA was organized in April 1998 by partners William Frueh, Denise Frueh, and Dr. Stephen Hintz. Kevin Brunner is now President of PAA, and the Frueh's and Hintz are PAA Associates, along with approximately 15 other local government professionals affiliated with PAA who work on a project-to-project basis. In 2020, Kevin Brunner was joined by David Bretl and Christopher Swartz as partners of the firm. In early 2025, Swartz became a Senior Associate of the firm, and Susan McDade and Shawn Murphy became new partners with Brunner and Bretl. Brunner currently serves as the firm's president, while Bretl serves as CEO/General Counsel, with McDade serving as vice president and Murphy as secretary/treasurer.



Kevin Brunner-President

Project Manager-Village of Sister Bay Strategic Planning Project

Kevin Brunner has over forty years of experience in serving Wisconsin local governments. He served as the manager/administrator in Saukville, Monona, De Pere, and Whitewater, and worked as an assistant administrator for the City of Appleton and Kenosha County. He retired from public service as the Director of Central Services/Public Works for Walworth County. Brunner was the recipient of the 2007 Wisconsin City/County Manager of the Year and 2012 Service Innovation awards, both from the Wisconsin City/County Management Association (WCMA). Brunner is a past president of the WCMA and served on the League of Wisconsin Municipalities and Alliance of Cities Boards of Directors. He received his BA in Political Science and Criminal Justice from Carthage College (Magna Cum Laude and Rhodes Scholar Nominee); MPA from Michigan State University, and is a graduate of the University of Virginia Senior Executive Institute. He earned the credentialed manager (ICMA-CM) designation from the International County/City Management Association during his city management career. He has served on numerous public and non-profit boards and was chair of the Geneva Lake Conservancy for six years (2018-2024). Brunner has been actively consulting since 2014.



David Bretl-CEO/General Counsel

David Bretl has served local governments in Wisconsin for over 30 years. He retired in early 2020 from his position as County Administrator and Corporation Counsel for Walworth County, a combined position that he had held since 2003. He joined PAA as a partner in January 2020, but has been working as a consultant with the firm since 2018. During his 18 years at Walworth County, Dave was involved in two board downsizing efforts, the replacement of most of the County's facilities, and the consolidation of six departments. Dave has moderated the county's Intergovernmental Cooperation Council (a

collaborative effort among municipal, county, and town governments) since 2008 and serves as an advisor to Leadership Walworth, a program designed to develop public, nonprofit, and private-sector leaders. In 2005, he helped organize a county-wide private-public economic development initiative, WCEDA (Walworth County Economic Development Alliance, Inc.). In 2015, that organization honored him by establishing the Dave Bretl Community Betterment Award.



Sue McDade – Vice President

Sue McDade has over 30 years of experience as a local government recreation and facilities administrator. She is recently retired a Community Services Director in Waunakee, Wisconsin, a fast-growing north Madison suburb. Responsibilities include recreational programming, supervision of the community center (including a fitness center, gymnasium, community room, and senior center), and development of the park system, currently consisting of over 200 acres of parkland. McDade obtained a master's degree in Recreation and Park Administration from Penn State University. She is a past president of the Wisconsin Park and Recreation Association (WPRA), serving from 2014 to 2016. She is the recipient of numerous Wisconsin and regional honors and awards, including the prestigious WPRA Professional Award of Merit in 2010. McDade teaches courses in the Recreation Management Program at Madison Area Technical College.

McDade works on executive recruitment and park-and-recreation-related management studies for PAA.



Shawn Murphy – Secretary/Treasurer

Shawn Murphy has held positions in state and local government for over 30 years, with 26 years' experience as a Municipal Administrator. After obtaining his Bachelor's Degree in Business Administration from the University of Wisconsin-Eau Claire in 1986 and his Master's Degree in Public Administration from the University of Wisconsin-Milwaukee in 1990, Murphy began his career as a Budget & Program Coordinator for the Wisconsin Department of Transportation. Murphy served as Assistant Village Manager in Whitefish Bay from 1992-1997; Village Administrator in Prairie du Sac from 1997 to 2007; City Administrator in Verona from 2007 to 2010 and City Administrator in Portage from 2012 to 2023. Murphy has a strong track record of collaboration and was involved in the formation of the North Shore Fire Department, the reformation of a joint Police Department between Prairie du Sac and Sauk City; worked closely with the Sauk Prairie School District to create the Sauk Prairie Recreation Commission that includes 6 municipalities and was involved in the creation of a joint municipal court commission that includes 4 municipalities. Murphy was an active member of the Wisconsin City/County Managers Association (WCMA) and the International City Managers' Association, serving on numerous committees. In 2023, Murphy received a lifetime achievement award from the WCMA.

Mr. Murphy works on interim management assignments and executive recruitment projects for PAA.



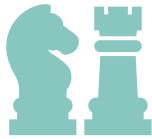
Clint Gridley – Associate

Project Lead Consultant-Sister Bay Strategic Planning Project

Clint Gridley has 40 years of municipal management experience in Illinois, Minnesota, Ohio and Wisconsin, most recently as City Administrator for Woodbury, MN (2004-2025), City Administrator for Cedarburg, WI (1992-2004), Assistant City Manager of Miamisburg, OH (1988-1992) and Assistant to the City Manager of Highland Park, IL (1984-1985). Mr. Gridley was the recipient of the Dr. Robert A. Barrett Award for Management Excellence from the Minnesota City/County Management Association in 2015. He has also received a Lifetime Achievement Award from the Woodbury Area Chamber of Commerce and the Community Service Person of the Year from the Cedarburg Chamber of Commerce. He also attained credentialed city manager status from the International City/County Management Association. He is experienced in all aspects of local government management, including finance, budgeting, performance measurement, and personnel programs. His academic credentials include a master's degree in public administration from the University of Kansas, with a concentration in Urban Management, and a Bachelor of Arts in Economics and Political Science from Westminster College. He is also a graduate of the Senior Executive Institute of the University of Virginia's Weldon Cooper Center for Public Service.

Mr. Gridley works on executive recruitment, interim management assignments, and municipal strategic planning projects for PAA.

Comprehensive Government Consulting Services



Executive Recruitment

Assisting municipalities in the recruitment and selection of management personnel, including managers, administrators, and department/division heads.



Interim Management Services

Providing skilled and experienced administrators on a full-time or part-time basis for a limited period of time.



Organization & Management Studies

Analyzing municipal organizations, operations, and management structure and procedures using best practice standards. Specializing in organizational assessments, public works, and public safety.



Classification & Compensation Studies

Analyzing and developing classification and compensation plans using internal and external equity standards.



Economic Development Services

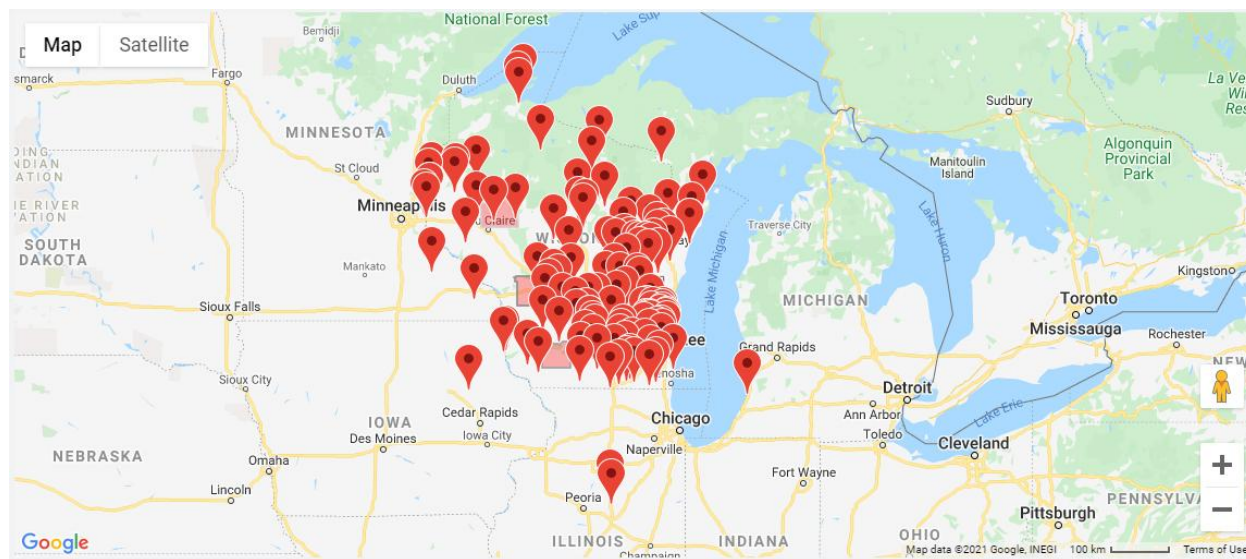
Assisting communities establish and implement economic development projects and programs, including downtown revitalization initiatives, redevelopment and tax incremental financing, business improvement district plans, brownfields initiatives, and business and industrial park planning and development.



Strategic Planning & Implementation

Performing community needs assessments, preparation of plans, strategies for implementation of community plans, site planning/development review assistance, and assisting communities in the development of boundary agreements and cooperative plans.

PAA Local Government Clients



The number beside the municipality name is the number of times PAA has assisted the municipality. State of Wisconsin unless otherwise noted. View the [interactive map](#) on our website for the work that we have performed for these communities.

Cities

Abbotsford (2)
Adams (2)
Algoma
Amery
Antigo (4)
Ashland (2)
Baraboo (3)
Berlin (3)
Brodhead
Brillion
Chilton (2)
Chippewa Falls (3)
Clintonville (2)
Columbus (5)
Crystal River, FL
Cudahy
Delavan (2)
DePere (3)
Dodgeville
Durand (3)
Eagle River
El Paso, IL
Elkhorn

Elroy (3)
Evansville (3)
Fond du Lac
Fort Atkinson (3)
Fox Lake (3)
Franklin
Geneseo, IL
Glendale
Hartford
Hillsboro (3)
Horicon (2)
Hudson (3)
Independence, IA
Jefferson (5)
Kewaunee
Lake Elmo, MN
Lake Geneva (2)
Lake Mills
Lancaster (4)
Marinette (2)
Marquette, IA
Marshfield (2)
Mauston (3)
Menominee, MI

Menomonie (2)
Mequon
Menasha
Merrill
Middleton (2)
Milton (2)
Mineral Point
Minonk, IL (3)
Monona (3)
Monroe (3)
New Holstein
New Lisbon
New London (3)
Niagara
Oak Park Heights, MN
Oconto (2)
Omro (2)
Park Falls (2)
Pewaukee
Pine Island, MN
Platteville (5)
Prairie du Chien (2)
Princeton (2)
Portage (3)

Port Washington (2)
Racine
Reedsburg (2)
Rhineland
Rice Lake
Richland Center
Ripon (3)
Shawano (5)
South Haven, MI
St. Croix Falls
St. Francis
Sturgeon Bay (6)
Thorp
Tomah (2)
Two Rivers
Verona (3)
Viroqua
Washburn (3)
Waukesha
Waupaca
Waupun (2)
Wautoma
Wauwatosa (2)
Weyauwega (3)

Whitewater (3)

Villages

Allouez
 Ashwaubenon
 Bayside (3)
 Bellevue (2)
 Belleville (3)
 Black Earth
 Bonduel
 Brown Deer
 Clinton (2)
 Colfax
 Cross Plains (2)
 Darien
 Deerfield (3)
 DeForest (2)
 Denmark (2)
 East Troy
 Edgar
 Egg Harbor (2)
 Elkhart Lake
 Elm Grove
 Ephraim
 Fox Point (2)
 Germantown (2)
 Grafton (3)
 Greendale (2)
 Greenville
 Hales Corners (2)
 Hammond
 Hartland (3)
 Howard (3)
 Johnson Creek (3)
 Kewaskum

Little Chute (6)
 Lodi (3)
 Marathon City
 Marshall (3)
 Maple Bluff
 McFarland (2)
 Menomonee Falls
 Merton
 Mount Horeb
 New Glarus (4)
 North Fond du Lac (3)
 Oregon (2)
 Osceola (4)
 Paddock Lake (2)
 Palmyra
 Pardeeville
 Pewaukee
 Port Edwards
 Poynette
 Prairie du Sac
 Pulaski (2)
 Rothschild (2)
 Sherwood
 Shorewood Hills (3)
 Slinger (2)
 Somers
 Somerset
 Spring Green
 Suamico (3)
 Stanley
 Sturtevant
 Sussex
 Thiensville (2)
 Turtle Lake
 Twin Lakes (2)
 Union Grove (2)

Vernon
 Waterford
 Waunakee
 W. Milwaukee (3)
 Weston
 Williams Bay (2)
 Wind Point (4)
 Winneconne (4)
 Whitefish Bay (3)
 Wrightstown (3)

Towns

Algoma (4)
 Beloit
 Buchanan (5)
 Cedarburg (2)
 Clayton
 East Troy
 Empire
 Fox Crossing (Menasha)
 (4)
 Gibraltar (2)
 Grand Chute (4)
 Greenville (2)
 La Pointe (3)
 Lawrence (2)
 Ledgeview
 Little Suamico
 Linn (2)
 Lisbon
 Oconto
 Osceola
 Rome
 Rib Mountain
 Richfield (2)

Rome
 Somers
 Sevastopol
 Troy (2)
 Washington
 Weston

Counties

Ashland
 Calumet
 Eau Claire
 Chippewa (4)
 Dodge (2)
 Door
 Grant
 Green
 Green Lake (2)
 Kewaunee
 Iowa (2)
 Monroe
 Oconto (2)
 Pepin
 Polk (3)
 Price
 Richland (3)
 Sauk
 Sawyer (2)
 Shawano
 Trempeleau
 Vernon (2)
 Wabasha, MN (2)
 Washburn (2)
 Waushara

1. PAA's Approach to Strategic Planning

The Process of Strategic Planning in Local Government

Successful local governments share common traits that strengthen their ability to serve their communities: a compelling vision for the future, a clear mission of public service, alignment across departments, and high levels of employee engagement. These traits don't emerge by chance—they are the result of intentional, strategic efforts to align people, resources, and policies around shared priorities.

A robust strategic plan for local government begins with the community's mission, vision, and values. Strategic planning is not about compiling a list of projects; it is about providing context and direction for how projects, services, and day-to-day operations should be carried out in pursuit of broader community goals.

Our approach to local government strategic planning starts with foundational elements—mission, vision, and values—then moves into planning assumptions. Planning assumptions help local leaders consider the social, economic, environmental, technological, demographic, and political forces that shape the community's future. These factors, many outside the community's control, must be understood to chart a resilient path forward.

From this foundation, broad strategies are developed that reflect the community's aspirations and responsibilities. Outcomes then translate those strategies into tangible results for residents—for example: safer neighborhoods, stronger economic growth, improved infrastructure, or greater trust in government. Outcomes are essential because they answer the most important question of all: “What difference will this make in the lives of the people we serve?”

The final step is to identify the specific policies, programs, and initiatives that will move the community toward those outcomes. This process ensures that everyday decisions—about budgets, staffing, and priorities—are consistently aligned with the community's long-term vision.

The Importance of Mission in Local Government

A mission statement defines the role of local government in its community. While this often includes providing essential services such as public safety, infrastructure, and parks, it should also reflect the deeper purpose of strengthening the quality of life, advancing equity, and fostering civic trust.

Without a clear mission, assumptions will fill the void. Residents may impose their own expectations, departments may define their roles differently, and employees may lose sight of how their work contributes to the greater good. A well-defined mission provides clarity for residents, staff, and elected officials alike, encouraging collaboration around shared priorities.

The Importance of Vision

A vision statement paints a picture of the community's desired future. It is aspirational, forward-looking, and rooted in the collective hopes of residents. For local governments, a strong vision might describe a safe, welcoming, and prosperous community; a vibrant downtown; sustainable growth; or a thriving environment. When shared broadly and communicated clearly, a vision helps city councils, county boards, and staff move from short-term, reactive decision-making toward proactive governance.

Defining Community Values

Values guide how local governments serve their communities and interact with residents. They reflect principles such as transparency, inclusiveness, fiscal responsibility, environmental stewardship, or innovation. Clearly articulated values not only shape organizational culture but also signal to residents what they can expect from their government.

Planning Assumptions

Local governments operate in a complex environment shaped by forces often beyond their control: demographic shifts, changing state or federal policies, workforce shortages, economic conditions, and emerging technologies. Strategic planning identifies which of these forces are most likely to impact the community and uses that awareness to prepare flexible, forward-thinking strategies.

Strategies, Outcomes, and Actions

Strategies in local government describe broad approaches to fulfilling the mission and achieving the community's vision—for example:

- Supporting safe and welcoming neighborhoods
- Strengthening economic opportunity
- Maintaining reliable infrastructure
- Enhancing resident engagement

While strategies provide direction, outcomes make the impact tangible. Outcomes might include:

- Increased resident satisfaction with public safety services
- Reduced infrastructure repair backlog
- Growth in small business development
- Greater resident trust and participation in local decision-making

From outcomes, specific objectives and performance measures can be developed. These not only track progress but also foster accountability to residents. Finally, concrete actions—such as capital projects, new service models, or communication initiatives—translate strategies and outcomes into visible results for the community.

Budgeting and Finance in Local Government

Budgeting is often the most tangible expression of strategy in local government. Too often, however, budgeting begins with the question, “How much money do we have?” instead of “What outcomes do we want to achieve for our residents?” When budgeting is guided by a strategic plan, every dollar becomes an investment in the community’s future. Funding decisions can be tied directly to outcomes, ensuring that resources are focused on the highest priorities. This strengthens transparency and accountability, as residents can see how tax dollars align with their community’s mission and vision.

Why Outcomes Matter Most for Local Governments

At its core, local government strategic planning is not just about managing operations—it’s about improving lives. Outcomes are the measure of that improvement. They answer the community’s most pressing question: “What difference does this make for us?”

By defining and measuring outcomes, local governments move beyond activity-based planning (“what we will do”) toward impact-based governance (“what difference it will make”). This shift builds public trust, sharpens accountability, and ensures that government resources are directed where they matter most.

In the end, outcomes connect the “why” of government to the “what” and “how,” turning strategic plans into living guides for stronger, more resilient, and more vibrant communities.

2.

Our Proposed Strategic Planning Process for Sister Bay

As we understand the needs of the Village of Sister Bay, as identified in our discussion with Village Administrator Andrews, the Village's primary goal in this project is to clearly define the mission, vision, and future strategic initiatives of the Village government. The outcome will be a roadmap for future growth and the prioritization of services to meet the needs of Sister Bay’s citizens, as well as those who work for, visit and do business in the Village.

Recommended Governance and Process for the Village’s Strategic Planning Effort

To ensure the success of the Village’s strategic planning process, PAA recommends establishing a **Village Project Leader and, if appropriate, a Steering Committee**, and guiding the process through the following four-step strategic planning framework.

Village Project Leader and Possible Project Steering Committee

We recommend that the Village appoint a Village Project Leader who would serve as the chief point of contact for PAA throughout the Village's strategic planning process. In addition, a Strategic Planning Steering Committee, composed of representatives from the Village Board, Village staff, and potential community stakeholders, should be considered. This project manager and/or project steering committee will:

- Provide guidance and feedback at key milestones
- Ensure the process reflects diverse perspectives
- Help build consensus around mission, vision, values, and priorities
- Serve as ambassadors to the broader community to build understanding and trust

The Project Manager and/or Steering Committee will not manage day-to-day activities but will play an essential role in shaping the process and ensuring transparency and accountability.

Four-Step Strategic Planning Process

The Process

PAA, with project lead consultant Clint Gridley, will design, develop, and execute four stages of the strategic process, along with post-assessment, to ensure a successful outcome for the project. We envision four half-day sessions to be conducted as follows:

Session 1: Foundation Building

- Define the Village’s **mission, vision, and values**
- Confirm the scope and objectives of the planning process

Session 2: Community and Organizational Assessment

- Conduct a combined **SWOT (Strengths, Weaknesses, Opportunities and Threats) and STEEP (Societal, Technological, Economic, Environmental and Political) Trends**
- Gather input from Village Board members, Village staff, and key community stakeholders
- Identify internal strengths and challenges, as well as external trends, risks, and opportunities

Session 3: Strategy and Outcomes Development/Implementation Framework

- Develop broad **strategic priorities and approaches** to guide the Village’s work
- Define **desired outcomes** that clearly articulate the impact of these strategies on residents and the community
- Translate strategies and outcomes into **operational plans** with goals, initiatives, timelines, and responsible parties
- Identify potential funding sources and partnerships to support implementation

Session 4: Monitoring, Evaluation, and Future Planning

- Create a system of **Success Indicators (CI’s)** to track progress on the Village Strategic Plan
- Establish regular reporting mechanisms to keep Village Board, Village staff, community stakeholders, and residents informed
- Provide recommendations for sustaining momentum, linking strategic priorities to future budgeting, and preparing for the next planning cycle

This governance model and process ensure that the strategic plan is **participatory, transparent, and actionable**. The Village Project Manager and/or Steering Committee provides leadership and oversight, while the five-step framework offers a clear roadmap from vision-setting to execution and accountability. The end result will be a **living strategic plan**—one that not only reflects the aspirations of the Village but also drives measurable outcomes that improve quality of life and strengthen public trust.

Post-Assessment: Follow up with the Sister Bay Village Administrator and/or the Village Strategic Plan Steering Committee regarding deployment of the plan and planning for a presentation to the full Village Board.

Activities to be Performed by PAA Consultants for Sister Bay

The first three sessions are designed to build the foundation for a strategic plan (Mission, Vision, Values, Assumptions, Broad Strategies and Implementation Framework) and will be led by PAA Associate Clint Gridley. Therefore, participants for the first three sessions should be members of the Village Board, Village Staff and key identified community stakeholders.

Session four will focus exclusively on execution and deployment aspects of the plan, with discussions around specific goals and objectives, along with output and outcome success indicators. Therefore, participants for these sessions should include Village leadership team

members and (possibly) other identified Village staff. This session will also be led by PAA Associate Clint Gridley and assisted by PAA President Kevin Brunner, who will bring their extensive municipal management experience to the process.

These sessions are designed to be interactive to promote engagement and buy-in with all participants. The outcome is a plan that will not only increase engagement, awareness, trust, and accountability within the municipal organization but also between the Village staff and Village Board, as well as community stakeholders.

To maximize our work together during the meetings, participants will be asked to gather information before/after each session (e.g., feedback from others/information on trends) to help augment and accelerate meeting discussions. The estimated time for each session is 4 to 5 hours, based on our experience. However, the time should be flexible to accomplish the desired outcomes. We recommend holding the sessions off-site (away from Village Hall) to minimize distractions and provide the best environment for team interaction. We also recommend there be at least two to three weeks between sessions to allow time for thought, reflection, and possible research and feedback leading into subsequent sessions.

PAA Consultants will work with the Sister Bay Strategic Plan Manager and /or Village Strategic Planning Committee, and appropriate staff to identify and establish the planning assumptions (some call this an “environmental scan” or “SWOT” component of an organizational strategic planning process). These are STEEP (Societal, Technological, Economic, Environmental, and Political) trends that will impact the Village of Sister Bay during the strategic plan horizon (typically 3-5 years). We typically develop these planning assumptions between the second and third sessions, particularly the economic trends (finance and budgeting), which should not be driving the process as mentioned in Section 1 above.

PAA Consultants will utilize as much citizen survey data as Sister Bay already has to assist in the strategic planning process. We understand that the Village wants the process to reflect, as much as possible, the needs, voices, and interests of its changing community. This information will be particularly important for the analysis of the STEEP trends above. However, PAA has completed citizen or stakeholder surveys as part of its municipal strategic planning projects in the past and could provide a separate cost for such a survey if requested by the Village.

3. Project Costs for Sister Bay Strategic Planning Process

We strive to keep our costs affordable for the local government clients we serve. We know that in Wisconsin, with local government levy limits and expenditure restraints, local governments must be ever cost-conscious.

Total Not to Exceed Cost of \$14,750 (Based on Scope of Services Outlined in Section 2 Above) plus Consultant Actual Travel Costs (IRS Rate with an estimate of \$750 Total)

Public Administration Associates, LLC will commit whatever time and effort is necessary to fully and successfully complete all tasks described in this proposal for the specified costs. PAA will invoice: 33% of the total cost quoted at contract acceptance; 33% after the completion of Session #3 (strategies and outcomes/implementation); and the remaining 33% after presentation and acceptance of the Sister Bay Strategic Plan by the Sister Bay Village Board.

*If PAA believes a specific task requested by the Village is beyond the agreed-upon scope of work, it will negotiate any potential extra charges with the Village.

4. Proposed Sister Bay Strategic Planning Schedule

PAA will agree to work closely with the Village Administrator and other Village officials (including a possible Village Strategic Plan Steering Committee) and keep them regularly updated on our strategic planning progress. As outlined above, there will be five official in-person visits (including a final public presentation by our consultants to the Sister Bay Village Board). In addition, there could be any number of Zoom or other virtual meetings with Village officials to best align with the strategic planning process schedule and goals.

Public Administration Associates, LLC can begin this project in late June, 2026. Based on our experience and the time-sensitive nature of having a Sister Bay strategic plan in place to direct and guide the future of the Village, we believe that the entire Sister Bay strategic planning process can be completed in a 14-16-week timeframe (targeted completion date of October 2026 with presentation to the Sister Bay Village Board).

WEEKS	1-2	3-7	8-12	13-16
Virtual Meeting with Village Administrator and/or Steering Committee to Determine Final Scope of Planning Process/Schedule				
Session #1-Foundation Building (Why are We Here?)				
Session #2-Community and Municipal Organization Assessment (Finalize Mission, Vision, and Values)				
Community SWOT and Analysis				
Session #3-Strategy and Outcomes Development/Implementation Framework				

Consultants and Staff Draft Success Indicators				
Session #4-Monitoring, Evaluation and Future Planning				
Consultants Draft Sister Bay Strategic Plan				
Presentation of Final Strategic Plan to Sister Bay Village Board				

5. Qualifications of PAA Consulting Team for Village of Sister Bay Strategic Planning Services

PAA will assign an interdisciplinary team to work with the Village on this consulting assignment. PAA President Kevin Brunner will serve as Project Manager and Clint Gridley will be the principal consultant (Project Lead).

Gridley's qualifications are highlighted above, and here is a link to the current City of Woodbury Strategic Plan that he developed with an outside facilitator:

<https://www.woodburymn.gov/636/Strategic-Initiatives>

Brunner has led approximately 20 municipal strategic planning processes during his time with PAA, as well as for the communities where he served as administrator/manager. Here is a link to the City of Middleton Strategic Plan he worked on:

<https://www.cityofmiddleton.us/635/Strategic-Plan>

Public Administration Associates, LLC will commit whatever time and effort is necessary to fully and successfully complete all tasks described in this proposal.

6. PAA and Clint Gridley References

Quotes from three recent local government clients:

“PAA consultants exceeded our expectations in every area of our project. They were invested in creating an inclusive and successful process for our staff, community, and the city council. Their high degree of professionalism, knowledge, and communication skills was demonstrated throughout the project. We could not be more pleased. There is no hesitation in recommending them to any community.”

Former Mayor Anissa Welch, City of Milton

“PAA has conducted four city manager searches for Platteville during my 20+ year tenure on the City Council. They have also done consulting work for our community. I have found them to be highly capable professionals who are very networked in the local government profession and know good governance inside and out, and can facilitate complex planning and employee selection processes with excellent results.”

City Council President Barbara Daus, City of Platteville

“PAA consultants are highly professional practitioners who interacted extremely well with both our elected officials and our management team. They have well-refined processes that work. I recommend them highly!”

President Jim Rafter, Village of Allouez

PAA REFERENCES (WISCONSIN MUNICIPAL STRATEGIC PLANNING)

Michael Davis, Retired City Administrator, City of Middleton, 608-824-0125 (c)

Jeffery Knight, Former CDA President, City of Whitewater, 920-728-0662 (c)

Emily Kuhn, Former Mayor, City of Middleton, 614-551-9792 (c)

CLINT GRIDLEY REFERENCES

Anne Burt, Mayor, City of Woodbury, MN, 651-338-6828 (o)

Angela Gorall, Deputy City Administrator, City of Woodbury, MN, 651-714-3529 (o)

Chad Weinstein, Facilitator, Ethical Leaders in Action, Minneapolis, MN, 612-338-6828 (c)

