



*"In the Spirit of Town Government"*

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**TOWN OF BUCHANAN, OUTAGAMIE COUNTY, WI  
NOTICE OF SPECIAL TOWN BOARD MEETING  
MONDAY, OCTOBER 3, 2016 AT 6:30 P.M.  
BUCHANAN TOWN HALL, N178 COUNTY RD N, APPLETON, WI 54915**

**AGENDA**

**1) CALL MEETING TO ORDER**

**2) ROLL CALL & VERIFY PUBLIC NOTICE**

**3) 2017 PROPOSED BUDGET REVIEW – *For Discussion Only***

This is a working meeting of the Town Board and Town staff. All items are for review and discussion. A final proposed 2017 budget will be completed for use during the public hearing.

- a) Budget Overview & Review of Town Budget & Finance Policies (15 minutes)
- b) Revenues (10 minutes)
- c) Capital Outlay (20 minutes)
- d) General Government (10 minutes)
- e) Public Safety (20 minutes)
  - i) Law Enforcement
  - ii) Fire & Rescue
  - iii) Emergency Medical Services
  - iv) Emergency Management
  - v) Other Public Safety
- f) Public Works (30 minutes)
- g) Culture, Recreation and Education (10 minutes)
- h) Conservation and Development (10 minutes)
- i) Other Financing and Debt Service (10 minutes)

**4) FUTURE AGENDA ITEMS**

Future meeting agenda/discussion items and possible action on future Town Board agenda, including specific items for inclusion on or exclusion from future agenda.

**ADJOURNMENT**

Joel Gregozeski, Administrator/Clerk  
Posted: September 29, 2016

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**Public Notice:** Agendas are posted in the following locations: Town Hall bulletin board & Town website: [www.townofbuchanan.org](http://www.townofbuchanan.org). 2015 Wisconsin Act 79 allows the publication of certain legal notices on an Internet site maintained by a municipality. This law allows these types of legal notices to be posted in one physical location in the jurisdiction (instead of three) if also placed on an Internet site maintained by the local government.

**Special Accommodations:** Requests from persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at (920) 734-8599 with as much advance notice as possible.

**Notice of Possible Quorum:** A quorum of the Plan Commission, Board of Review, and/or Board of Adjustment may be present at this meeting for the purpose of gathering information and possible discussion on items listed on this agenda. However, unless otherwise noted in this agenda, no official action by the Plan Commission, Board of Review, and/or Board of Adjustment will be taken at this meeting.

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*"In the Spirit of Town Government"*

TOWN OF BUCHANAN, OUTAGAMIE COUNTY, WI  
BUCHANAN TOWN HALL, N178 COUNTY RD N, APPLETON, WI 54915

**DATE:** September 28, 2016  
**TO:** Town Board  
**FROM:** Joel Gregozeski, Town Administrator/Clerk  
**RE:** DRAFT 2017 Town of Buchanan Budget

Provided is the draft 2017 Fiscal Year Budget as well as an agenda for our meeting. Our **meeting will begin at 6:30 p.m.** You are encouraged to review the budget prior to the meeting and come with your questions and comments. If I can answer any questions prior to the meeting please let me know.

A couple of notes regarding the Proposed Budget:

- The proposed budget as presented is **BALANCED**. Additionally, the proposed budget as presented maintains the current tax rate of \$3.22/\$1,000. Therefore, no additional expenditure or revenue adjustments are required. Please note: key projects or financial commitments were adjusted or eliminated to balance the budget and maintain a flat tax rate. The adjustments are included on the front cover (green paper).
- Provided in the back cover (yellow paper) are Guiding Principles for Budget Reductions. These principles were reviewed and approved by the Board last year and still are very relevant for this budget process.
- Provided in the front cover (green paper) is a list of adjustments that have already been made in order to help balance the budget. Also on the list are potential adjustments which have not been completed yet. Please note that all items on this handout are up for discussion and can be altered. This handout is provided so that adjustments are not hidden within the budget and are clear to all. During the meeting we will continue to add to this document and have a final review at the end of the meeting, consider it a brainstorming list.
- Also provided is the Town's Budget and Financial Policies. This policy was approved by the Town Board in 2010.

**Suggested Motion:** All agenda items are for "Discussion Only". All budget items are not considered final until the budget is approved by the Board on November 15<sup>th</sup>. However, a final draft of the budget will need to be agreed to by the Board at the October 18<sup>th</sup> meeting so that information can be presented at the public hearing and meeting of electors on November 10<sup>th</sup>.

## **2017 BUDGET AS PRESENTED IS BALANCED**

### **Current Cuts**

The following adjustments have already been completed to help reach a balanced budget for 2017.

\$	(60,000)	Fire Apparatus Fund Transfer Expense
\$	(10,000)	Building Improvement Fund Transfer Expense
\$	(10,000)	Trail Development Transfer Expense
\$	85,000	Reduction in Debt Service Tax Levy to maintain \$3.22 tax rate
\$	(101,520)	Eisenhower Drive Repair & Sealing Maintenance Expense
\$	161,520	Reduction in Debt Proceeds to Support Capital Improvement Plan
\$	(65,000)	Town Hall Remodel*

<b>TOTAL EXPENDITURE CUTS AS OF 9/28/2016:</b>	<b>\$</b>	<b>(246,520)</b>
<b>TOTAL REVENUE CUTS AS OF 9/28/2016:</b>	<b>\$</b>	<b>246,520</b>
NET CHANGE:	<b>\$</b>	<b>-</b>

### **Optional Cuts**

The following are potential optional cuts to help maintain a balanced budget which have not been used to-date.

- (Cut \$\_\_\_\_) Reductions in Town Board and/or employee salaries.
- (Cut \$\_\_\_\_) Reductions in Town employee hours worked/benefits.
- (Cut \$\_\_\_\_) Reductions in employee training and professional development.
- (Cut \$\_\_\_\_) Reductions in volunteer training and professional development.
- (Cut \$\_\_\_\_) Reduction in employee/volunteer parties, events, memorial, etc.
- (Cut \$\_\_\_\_) Funding for Safety Day.
- (Cut \$1,750) Crossing guards at Holy Spirit. Cost shared with T. Harrison. Town is not required to provide this service.

Further Capital Outlay Reductions:

- (Cut \$\_\_\_\_)
- (Cut \$\_\_\_\_)
- (Cut \$\_\_\_\_)

### **Revenue Adjustments**

The following are revenue increases/uses that have already been included in the budget.

- Refuse & Recycling Annual Special Charge Increased to \$127.50/unit

### **Optional Revenue Increases**

The following are potential optional revenue increases to help in balancing the budget which have not been completed.

Utilize additional debt proceeds or borrow additional funds, allowable exemption under levy limits.

Begin use of special assessments for road paving or other projects as allowed by Statute.

(Add \$\_\_\_\_\_) Utilize funding from Contingency Fund (NOT RECOMMENDED).

Update Fees & Licenses Schedule, last updated in Jan 2015 with some fee increases. Under review by staff currently.

(Add \$10,000) Assume that available reserve liquor license will be utilized.

### **Future Considerations & Other Options Investigated**

The following are options to be considered in the future, they may require more detailed analysis or are not allowable until a future year.

Also includes options that may have been investigated, but are not currently feasible.

Municipal Code review for additional areas in which Town should increase oversight through new permitting/fees.

In depth review of Community Park contributions (review agreement, details on ownership, buy-out options)

### **Changes to Draft Budget**

The following items were amended to the draft budget:

**TOWN OF BUCHANAN**  
**2017 PROPOSED BUDGET (DRAFT 10/5/2016)**

EXPENDITURES				(Under)	Increase	%
Department	2016	YEAR END	2017	Over	(Decrease)	Change
	BUDGET	ESTIMATE	BUDGET	Budget	Budget	Budget
		2016		2016	2016 to 2017	2016 to 2017
<b>General Government - 51000</b>	\$ 420,657	\$ 401,288	\$ 430,877	\$ (19,370)	\$ 10,219	2.4%
<b>Public Safety - 52000</b>	\$ 634,266	\$ 604,774	\$ 631,445	\$ (29,492)	\$ (2,821)	-0.4%
<b>Public Works - 53000</b>	\$ 644,085	\$ 587,185	\$ 631,843	\$ (56,900)	\$ (12,242)	-1.9%
<b>Culture, Recreation &amp; Education - 55000</b>	\$ 13,500	\$ 9,000	\$ 13,500	\$ (4,500)	\$ -	0.0%
<b>Conservation &amp; Development - 56000</b>	\$ 30,198	\$ 30,120	\$ 30,438	\$ (78)	\$ 240	0.8%
<b>Other Financing Uses</b>	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ (80,000)	-100.0%
<b>Debt Service Fund - 58000</b>	\$ 181,388	\$ 181,388	\$ 263,790	\$ -	\$ 82,402	45.4%
<b>Capital Outlay - 57000</b>	\$ 1,599,196	\$ 1,394,787	\$ 1,345,178	\$ (204,409)	\$ (254,018)	-15.9%
<b>TOTAL - Expenditures</b>	\$ 3,603,291	\$ 3,288,542	\$ 3,347,070	\$ (314,749)	\$ (256,221)	-7.1%

REVENUES				(Under)	Increase	%
	2016	YEAR END	2017	Over	(Decrease)	Change
	BUDGET	ESTIMATE	BUDGET	Budget	Budget	Budget
		2016		2016	2016 to 2017	2016 to 2017
<b>Taxes - 41000</b>	\$ 1,896,025	\$ 1,897,757	\$ 1,916,292	\$ 1,732	\$ 20,267	1.1%
<b>Special Assessments - 42000</b>	\$ 12,000	\$ 25,000	\$ 8,000	\$ 13,000	\$ (4,000)	
<b>Intergovernmental Revenues - 43000</b>	\$ 281,323	\$ 280,040	\$ 277,172	\$ (1,283)	\$ (4,151)	-1.5%
<b>Licenses &amp; Permits - 44000</b>	\$ 70,495	\$ 103,920	\$ 73,895	\$ 33,425	\$ 3,400	4.8%
<b>Fines, Forfeitures &amp; Penalties - 45000</b>	\$ 12,155	\$ 10,110	\$ 12,150	\$ (2,045)	\$ (5)	0.0%
<b>Public Charges for Services - 46000</b>	\$ 303,740	\$ 311,483	\$ 316,906	\$ 7,743	\$ 13,166	4.3%
<b>Intergov. Charges for Services - 47000</b>	\$ 1,900	\$ 1,927	\$ 1,900	\$ 27	\$ -	0.0%
<b>Miscellaneous Revenue - 48000</b>	\$ 259,002	\$ 140,608	\$ 107,405	\$ (118,394)	\$ (151,597)	-58.5%
<b>Proceeds Long Term Debt - 49000</b>	\$ 766,651	\$ 766,651	\$ 633,349	\$ -	\$ (133,302)	-17.4%
<b>TOTAL - Revenues</b>	\$ 3,603,291	\$ 3,537,496	\$ 3,347,070	\$ (65,795)	\$ (256,221)	-7.1%

Fund Balances	Year End	Est. Year End
	2015 Balance	2016 Balance
Contingency Fund	\$246,897	\$251,042
Fire Apparatus Fund	\$76,540	\$136,540
Fire/EMS Communication Fund	\$3,056	\$0
Intersection Improvement Fund	\$74,336	\$74,471
Fund Balance (undesignated)	\$48,366	\$192,366
Fund Balance (assigned SCBA)	\$104,000	\$0
Fire Department Fundraising	\$28,269	\$28,393
Park Impact Fee Fund	\$12,843	\$21,102
Building Improvement Fund	\$31,646	\$41,706
Trail Development Fund	\$15,042	\$25,066
Road Improvement Fund	\$1,401,177	\$633,349
<b>TOTAL</b>	<b>\$2,042,172</b>	<b>\$1,404,034</b>

Indebtedness	Year End 2016
	Balance
2015 State Trust Fund Loan	\$2,000,000
<b>Total</b>	<b>\$2,000,000</b>

**Town of Buchanan**  
**Summary of Revenues**  
**PROPOSED - Fiscal Year 2017**

Department	2016 BUDGET	YEAR END ESTIMATE 2016	2017 BUDGET	(Under) Over Budget 2016	Increase (Decrease) Budget 2016 to 2017	% Change Budget 2016 to 2017
<b>Taxes - 41000</b>	\$1,896,025	\$1,897,757	\$1,916,292	\$ 1,732	\$ 20,267	1.1%
General Property Taxes	\$1,362,747	\$1,362,747	\$1,300,270	\$ -	\$ (62,477)	-4.6%
<b>Special Assessments - 42000</b>	\$12,000	\$25,000	\$8,000	\$ 13,000	\$ (4,000)	
<b>Intergovernmental Revenues - 43000</b>	\$281,323	\$280,040	\$277,172	\$ (1,283)	\$ (4,151)	-1.5%
<b>Licenses &amp; Permits - 44000</b>	\$70,495	\$103,920	\$73,895	\$ 33,425	\$ 3,400	4.8%
<b>Fines, Forfeitures &amp; Penalties - 45000</b>	\$12,155	\$10,110	\$12,150	\$ (2,045)	\$ (5)	0.0%
<b>Public Charges for Services - 46000</b>	\$303,740	\$311,483	\$316,906	\$ 7,743	\$ 13,166	4.3%
<b>Intergovernmental Charges for Services - 47000</b>	\$1,900	\$1,927	\$1,900	\$ 27	\$ -	0.0%
<b>Miscellaneous Revenue - 48000</b>	\$259,002	\$140,608	\$107,405	\$ (118,394)	\$ (151,597)	-58.5%
<b>Proceeds Long Term Debt - 49000</b>	\$766,651	\$766,651	\$633,349	\$ -	\$ (133,302)	-17.4%
<b>TOTAL - Revenues</b>	\$ 3,603,291	\$ 3,537,496	\$ 3,347,069	\$ (65,795)	\$ (256,222)	-7.1%

<b>REVENUES (Detail)</b>	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>41000 TAXES</b>							
41110.0 General Property Tax Levy	\$1,516,213	\$1,523,605	\$1,535,759	\$1,362,747	\$1,360,299	\$1,362,747	\$1,300,270
Debt Service Levy				\$181,388	\$181,388	\$181,388	\$263,790
Road Maintenance Levy			\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
<i>Subtotal Taxes</i>	<i>\$1,516,213</i>	<i>\$1,523,605</i>	<i>\$1,885,759</i>	<i>\$1,894,135</i>	<i>\$1,891,687</i>	<i>\$1,894,135</i>	<i>\$1,914,060</i>
<u>Other Taxes</u>							
41150.1 Woodland/Managed Forest	\$68	\$98	\$82	\$68	\$82	\$82	\$82
41800.1 Interest/Penalties/Delinquent	\$343	\$311	\$537	\$0	\$155	\$155	\$0
41800.2 Use Value Penalties	\$0	\$1,352	\$3,062	\$500	\$1,387	\$1,387	\$500
41901.1 Taxes-Other	\$2,827	\$0	\$225	\$0	\$0	\$0	\$0
41901.2 Annexation Tax Payments	\$1,644	\$1,644	\$1,677	\$1,322	\$1,998	\$1,998	\$1,650
<i>Subtotal Other Taxes</i>	<i>\$4,882</i>	<i>\$3,405</i>	<i>\$5,583</i>	<i>\$1,890</i>	<i>\$3,621</i>	<i>\$3,622</i>	<i>\$2,232</i>
<b>41000 TOTAL</b>	<b>\$1,521,095</b>	<b>\$1,527,010</b>	<b>\$1,891,342</b>	<b>\$1,896,025</b>	<b>\$1,895,308</b>	<b>\$1,897,757</b>	<b>\$1,916,292</b>
<b>42000 SPECIAL ASSESSMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,763</b>	<b>\$12,000</b>	<b>\$9,137</b>	<b>\$25,000</b>	<b>\$8,000</b>
<b>43000 INTERGOVERNMENTAL REVENUES</b>							
43410.1 Shared Revenues	\$74,163	\$73,768	\$73,751	\$73,750	\$10,959	\$73,389	\$72,716
43420.1 Fire Insurance Dues Aid	\$19,833	\$23,271	\$22,461	\$20,600	\$24,255	\$20,600	\$20,600
43430.1 Exempt Computer State Aid	\$2,241	\$2,772	\$3,461	\$2,100	\$2,753	\$2,100	\$2,100
43531.1 General Transportation Aids	\$114,489	\$102,794	\$101,226	\$102,236	\$76,640	\$102,236	\$102,236
43534.1 State Grant-Road Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43650.1 Forest Cropland/Managed Forest	\$16	\$0	\$16	\$20	\$52	\$52	\$20
43690.1 State Payments Other (stormwater/Fox Energy)	\$1,613	\$1,613	\$1,613	\$0	\$1,613	\$1,613	\$0
43790.2 Valley Transit Refund	\$59,309	\$41,487	\$48,566	\$44,107	\$19,032	\$44,107	\$44,000
43790.3 County Recycling Grants	\$38,459	\$39,449	\$31,899	\$38,510	\$23,962	\$35,943	\$35,500
<b>43000 TOTAL</b>	<b>\$310,123</b>	<b>\$285,154</b>	<b>\$282,992</b>	<b>\$281,323</b>	<b>\$159,266</b>	<b>\$280,040</b>	<b>\$277,172</b>
<b>44000 LICENCES &amp; PERMITS</b>							
<u>Business &amp; Occupational</u>							
44100.1 Cable Franchise Fees	\$46,455	\$43,083	\$45,185	\$43,000	\$34,269	\$43,000	\$43,000
44100.2 Other Business Licenses	\$90	\$135	\$190	\$45	\$295	\$295	\$45
44100.3 Liquor/Beer/Tobacco License	\$24,390	\$31,050	\$11,755	\$9,500	\$21,444	\$21,500	\$9,500
<i>Subtotal Business &amp; Occupational</i>	<i>\$70,935</i>	<i>\$74,268</i>	<i>\$57,130</i>	<i>\$52,545</i>	<i>\$56,008</i>	<i>\$64,795</i>	<i>\$52,545</i>
44200.1 Dog/Kennel License Fees	\$1,049	\$990	\$1,570	\$1,000	\$3,035	\$3,050	\$1,000
<u>Building Permits &amp; Inspections</u>							
44300.1 Residential New Building Permits	\$6,900	\$4,000	\$2,200	\$3,000	\$9,500	\$10,000	\$3,000
44300.2 Commercial Building Permits	\$4,760	\$2,285	\$11,070	\$1,000	\$3,175	\$3,250	\$2,000
44300.3 General Building Permits	\$6,960	\$12,760	\$9,495	\$6,000	\$5,510	\$6,000	\$5,000
44300.4 Driveway/Culvert Permits	\$2,900	\$2,475	\$1,575	\$2,500	\$5,550	\$6,100	\$2,500
44300.5 Erosion Control Permit	\$1,540	\$975	\$7,300	\$1,000	\$5,700	\$6,000	\$3,000
<i>Subtotal Building Permits &amp; Inspections</i>	<i>\$23,060</i>	<i>\$22,495</i>	<i>\$31,640</i>	<i>\$13,500</i>	<i>\$29,435</i>	<i>\$31,350</i>	<i>\$15,500</i>
<u>Zoning Permits &amp; Fees</u>							
44400.1 CSM/Land Division Fee	\$1,950	\$2,750	\$3,555	\$2,000	\$960	\$1,100	\$2,000
44400.2 Site Plan Review Fee	\$350	\$1,400	\$1,400	\$500	\$350	\$350	\$700
44400.3 Special Exception Fee	\$150	\$600	\$750	\$500	\$150	\$150	\$450
44400.4 Variance/Rezoning/Appeal Fee	\$550	\$1,545	\$1,200	\$450	\$1,400	\$1,400	\$150
<i>Subtotal Zoning Permits &amp; Fees</i>	<i>\$3,000</i>	<i>\$6,295</i>	<i>\$6,905</i>	<i>\$3,450</i>	<i>\$2,860</i>	<i>\$3,000</i>	<i>\$3,300</i>
44900.1 Other Regulatory Fees (Fox Energy Fee)	\$50	\$50	\$50	\$0	\$1,550	\$1,550	\$1,550
44900.2 Other Regulatory Fees (Burn Permits)	\$0	\$0	\$1,765	\$0	\$175	\$175	\$0
<b>44000 TOTAL</b>	<b>\$98,094</b>	<b>\$104,097</b>	<b>\$99,060</b>	<b>\$70,495</b>	<b>\$93,063</b>	<b>\$103,920</b>	<b>\$73,895</b>

<b>REVENUES (Detail)</b> <i>Continued</i>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>YEAR TO DATE</b>	<b>YEAR END ESTIMATE</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>8/31/2016</b>	<b>2016</b>	<b>PROPOSED</b>
<b>45000 FINES, FORFEITURES &amp; PENALTIES</b>							
45100.1 Court/Traffic Fines & Forfeitures	\$13,284	\$15,229	\$10,733	\$12,000	\$9,254	\$10,000	\$12,000
45100.2 Late Fees - Dog License	\$165	\$175	\$165	\$155	\$110	\$110	\$150
45210.1 Contract Forfeitures	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
<b>45000 TOTAL</b>	<b>\$13,449</b>	<b>\$15,404</b>	<b>\$25,898</b>	<b>\$12,155</b>	<b>\$9,364</b>	<b>\$10,110</b>	<b>\$12,150</b>
<b>46000 PUBLIC CHARGES FOR SERVICES</b>							
46100.1 Address Assignment Fee	90	135	60		\$ 345	345	120
46100.2 Inquiry Fees, Copies, Misc.	\$2,905	\$3,161	\$4,135	\$2,400	\$ 2,729	\$3,000	\$3,000
46100.3 Publication Fees-Liquor License	\$100	\$75	\$25	\$100	\$25	\$25	\$100
46100.5 Development Agreement Fee	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
46220.1 Fire Protection Fees (Accident Clean-Up)	\$12,620	\$11,425	\$13,089	\$6,000	\$9,471	\$10,000	\$6,000
46310.1 Street Maint. Const./Ditch Fees	\$0	\$2,494	\$8,609	\$1,000	\$4,907	\$5,000	\$2,500
46321.1 Street Lights Charges (subdivision street lights)	\$9,364	\$9,583	\$9,563	\$9,000	\$9,585	\$9,585	\$9,500
<i>Subtotal Charges for Services</i>	<i>\$27,078</i>	<i>\$26,872</i>	<i>\$35,481</i>	<i>\$18,500</i>	<i>\$27,062</i>	<i>\$27,955</i>	<i>\$21,220</i>
<u>Sanitation &amp; Utilities</u>							
46420.1 Large Items (Sticker Program)	\$1,346	\$1,063	\$1,000	\$1,000	\$739	\$750	\$1,000
46420.2 Res. Collection Special Charge (\$124/unit)	\$246,950	\$255,154	\$279,210	\$280,240	\$282,596	\$282,596	\$290,686
<i>Subtotal Sanitation &amp; Utilities</i>	<i>\$248,296</i>	<i>\$256,217</i>	<i>\$280,210</i>	<i>\$281,240</i>	<i>\$283,335</i>	<i>\$283,346</i>	<i>\$291,686</i>
46720.1 Park Impact Fees			\$1,920		\$8,160	\$8,640	\$960
46820.1 Drainage/Erosion Review Fees	\$3,162	\$2,314	\$1,366	\$4,000	\$182	\$182	\$4,000
<b>46000 TOTAL</b>	<b>\$278,536</b>	<b>\$285,403</b>	<b>\$318,978</b>	<b>\$303,740</b>	<b>\$310,579</b>	<b>\$311,483</b>	<b>\$316,906</b>
<b>47000 INTERGOVERNMENTAL CHARGES FOR SERVICES</b>							
47321.1 Refund for Crossing Guards	\$1,900	\$1,884	\$1,905	\$1,900	\$1,927	\$1,927	\$1,900
47323.1 Refund for Fire Services	\$400	\$0	\$0	\$0	\$0	\$0	\$0
<b>47000 TOTAL</b>	<b>\$2,300</b>	<b>\$1,884</b>	<b>\$1,905</b>	<b>\$1,900</b>	<b>\$1,927</b>	<b>\$1,927</b>	<b>\$1,900</b>
<b>48000 MISCELLANEOUS REVENUES</b>							
48110.1 Interest Income	\$19,486	\$21,664	\$15,349	\$18,000	\$6,454	\$13,000	\$18,000
48110.1 Interest Income - Park Impact Fees			\$289		\$39	\$45	\$45
48200.1 Hall Rental Fees	\$2,350	\$3,650	\$3,825	\$2,500	\$1,800	\$2,000	\$2,500
48309.1 Sale of other Property	0	0	0	0	\$4,678	\$4,678	0
<u>Donations</u>							
48500.1 Donations Park & Recreation	\$0	\$200	\$0	\$0	\$0	\$0	\$0
48500.2 Donations EMS Department	\$53	\$500	\$500	\$0	\$0	\$0	\$0
48500.3 Donations Fire Department	\$17,682	\$5,000	\$2,625	\$0	\$0	\$0	\$0
48500.6 Donations to HOVPP	\$0	\$0	\$0	\$0	\$883	\$883	\$750
<i>Subtotal Donations</i>	<i>\$17,735</i>	<i>\$5,700</i>	<i>\$3,125</i>	<i>\$0</i>	<i>\$883</i>	<i>\$883</i>	<i>\$750</i>
<u>Funding Carried Over From Prior Year</u>							
Road Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comprehensive Plan Update	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
FD Breathing Apparatus	\$3,250	\$0	\$0	\$104,002	\$0	\$104,002	\$0
Park Improvements	\$0	\$0	\$0	\$18,500	\$0	\$0	\$53,300
<i>Subtotal Funding Carried Over</i>	<i>\$3,250</i>	<i>\$0</i>	<i>\$0</i>	<i>\$122,502</i>	<i>\$0</i>	<i>\$104,002</i>	<i>\$78,300</i>
<u>Miscellaneous Income</u>							
Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Fund Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Truck Fund Applied	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
Intersection Improvement Fund Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire/EMS Communication Fund Applied	\$108,638	\$0	\$0	\$0	\$0	\$0	\$0
Building Improvement Fund Applied	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0
County Bridge Aides	\$0	\$0	\$0	\$16,000	\$0	\$16,000	\$7,810
Park Impact Fees Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal Miscellaneous Income</i>	<i>\$118,038</i>	<i>\$0</i>	<i>\$0</i>	<i>\$116,000</i>	<i>\$0</i>	<i>\$16,000</i>	<i>\$7,810</i>
<b>48000 TOTAL</b>	<b>\$160,859</b>	<b>\$31,014</b>	<b>\$22,588</b>	<b>\$259,002</b>	<b>\$13,854</b>	<b>\$140,608</b>	<b>\$107,405</b>
<b>49000 PROCEEDS LONG-TERM DEBT</b>							
49100.1 2015/2016 Loan Proceeds Applied	\$0	\$0	\$0	\$766,651		\$766,651	\$633,349
49100.1 2017/2018 Loan Proceeds Applied	\$0	\$0	\$0	\$0		\$0	\$0
<b>49000 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$766,651</b>	<b>\$0</b>	<b>\$766,651</b>	<b>\$633,349</b>
<b>TOTAL REVENUES</b>	<b>\$2,384,456</b>	<b>\$2,249,966</b>	<b>\$2,676,526</b>	<b>\$3,603,291</b>	<b>\$2,492,498</b>	<b>\$3,537,496</b>	<b>\$3,347,069</b>

**Town of Buchanan**  
**Summary of Expenditures**  
**PROPOSED - Fiscal Year 2017**

Department	2016 BUDGET	YEAR END ESTIMATE 2016	2017 BUDGET	(Under) Over Budget 2016	Increase (Decrease) Budget 2016 to 2017
<b>General Government - 51000</b>					
51100 Legislative (Town Board)	\$ 32,005	\$ 32,464	\$ 32,824	\$ 459	\$ 819
51300 Legal Service Fees	\$ 30,000	\$ 25,000	\$ 35,000	\$ (5,000)	\$ 5,000
51400 General Administration	\$ 254,355	\$ 250,625	\$ 258,921	\$ (3,729)	\$ 4,566
51500 Financial Administration	\$ 21,750	\$ 21,375	\$ 22,116	\$ (375)	\$ 366
51600 General Building, Town Hall	\$ 58,402	\$ 48,433	\$ 58,820	\$ (9,969)	\$ 418
51900 Other General Government	\$ 24,146	\$ 23,390	\$ 23,196	\$ (756)	\$ (950)
<b>Subtotal - General Government</b>	<b>\$ 420,657</b>	<b>\$ 401,288</b>	<b>\$ 430,877</b>	<b>\$ (19,370)</b>	<b>\$ 10,219</b>
<b>Public Safety - 52000</b>					
52100 Law Enforcement	\$ 405,763	\$ 405,763	\$ 408,724	\$ -	\$ 2,961
52200 Fire & Rescue	\$ 177,803	\$ 153,811	\$ 170,936	\$ (23,992)	\$ (6,867)
52300 Emergency Management/EMS	\$ 35,100	\$ 27,815	\$ 33,685	\$ (7,285)	\$ (1,415)
52400 Building Inspection	\$ 15,600	\$ 17,385	\$ 18,100	\$ 1,785	\$ 2,500
<b>Subtotal - Public Safety</b>	<b>\$ 634,266</b>	<b>\$ 604,774</b>	<b>\$ 631,445</b>	<b>\$ (29,492)</b>	<b>\$ (2,821)</b>
<b>Public Works - 53000</b>					
53300 Highway & Street Maintenance	\$ 221,900	\$ 161,000	\$ 200,500	\$ (60,900)	\$ (21,400)
53400 Road Related Facilities	\$ 41,068	\$ 45,068	\$ 41,068	\$ 4,000	\$ -
53500 Mass Transit	\$ 56,745	\$ 56,745	\$ 56,745	\$ -	\$ -
53600 Sanitation	\$ 324,372	\$ 324,372	\$ 333,530	\$ -	\$ 9,158
<b>Subtotal - Public Works</b>	<b>\$ 644,085</b>	<b>\$ 587,185</b>	<b>\$ 631,843</b>	<b>\$ (56,900)</b>	<b>\$ (12,242)</b>
<b>Culture, Recreation &amp; Education - 55000</b>					
55200 Parks	\$ 13,000	\$ 9,000	\$ 13,000	\$ (4,000)	\$ -
55300 Recreation Programs & Events	\$ 500	\$ -	\$ 500	\$ (500)	\$ -
<b>Subtotal - Culture, Recreation &amp; Ed.</b>	<b>\$ 13,500</b>	<b>\$ 9,000</b>	<b>\$ 13,500</b>	<b>\$ (4,500)</b>	<b>\$ -</b>
<b>Conservation &amp; Development - 56000</b>					
56700 Economic Development	\$ 3,678	\$ 3,687	\$ 3,668	\$ 9	\$ (11)
56900 Planning & Zoning/Erosion/Conservation	\$ 26,520	\$ 26,433	\$ 26,770	\$ (87)	\$ 250
<b>Subtotal - Conservation &amp; Development</b>	<b>\$ 30,198</b>	<b>\$ 30,120</b>	<b>\$ 30,438</b>	<b>\$ (78)</b>	<b>\$ 240</b>
<b>Subtotal - General Fund Operating</b>	<b>\$ 1,742,707</b>	<b>\$ 1,632,366</b>	<b>\$ 1,738,102</b>	<b>\$ (110,340)</b>	<b>\$ (4,604)</b>

Department	2016 BUDGET	YEAR END ESTIMATE 2016	2017 BUDGET	(Under) Over Budget 2016	Increase (Decrease) Budget 2016 to 2017
<b>Other Financing Uses</b>					
Contingency & Reserves	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ (80,000)
<b>Subtotal - Other Financing Uses</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (80,000)</b>
<b>Debt Service Fund - 58000</b>					
58000 Debt Service	\$ 181,388	\$ 181,388	\$ 263,790	\$ -	\$ 82,402
<b>Subtotal - Debt Service Fund</b>	<b>\$ 181,388</b>	<b>\$ 181,388</b>	<b>\$ 263,790</b>	<b>\$ -</b>	<b>\$ 82,402</b>
<b>Capital Outlay - 57000</b>					
57190 General Government	\$ 59,000	\$ 11,835	\$ 30,500	\$ (47,165)	\$ (28,500)
57620 Parks & Recreation	\$ 57,500	\$ 17,251	\$ 58,300	\$ (40,249)	\$ 800
57220 Fire & Rescue	\$ 317,400	\$ 92,010	\$ -	\$ (225,390)	\$ (317,400)
57230 EMS - Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -
57331 Roads & Public Works	\$ 1,058,921	\$ 1,173,809	\$ 1,241,378	\$ 114,888	\$ 182,457
57348 Stormwater & Drainage	\$ 106,375	\$ 99,883	\$ 15,000	\$ (6,493)	\$ (91,375)
<b>Subtotal - Capital Outlay</b>	<b>\$ 1,599,196</b>	<b>\$ 1,394,787</b>	<b>\$ 1,345,178</b>	<b>\$ (204,409)</b>	<b>\$ (254,018)</b>
<b>TOTAL - General Fund Operating, Debt &amp; Capital</b>	<b>\$ 3,603,291</b>	<b>\$ 3,288,542</b>	<b>\$ 3,347,070</b>	<b>\$ (314,749)</b>	<b>\$ (256,221)</b>
<b>2017 Expenditures less Revenues = Total Amount Over Budget</b>			<b>\$ 0</b>	<b>(excess revenues)</b>	

		2013	2014	2015	2016	YEAR	YEAR END	2017
<b>51000 General Government</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>TO DATE</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
						8/31/2016	2016	
<b>51100 LEGISLATIVE (TOWN BOARD)</b>								
	Town Board Member Salaries							
	Town Chair @ \$9,800 per year							
	Supervisors @ \$5,200 per year							
	Board of Review							
51100.1	Subtotal Town Board Member Salaries	\$ 30,228	\$ 30,680	\$ 29,950	\$ 30,680	\$ 20,400	\$ 30,680	\$ 30,680
51100.2	Board Supplies & Expenses	\$ 452	\$ 183	\$ 54	\$ 350	\$ 694	\$ 694	\$ 1,044
51100.3	Board Association Dues & Seminars	\$ 910	\$ 900	\$ 950	\$ 975	\$ 1,090	\$ 1,090	\$ 1,100
<b>51100 TOTAL</b>		<b>\$ 31,589</b>	<b>\$ 31,763</b>	<b>\$ 30,954</b>	<b>\$ 32,005</b>	<b>\$ 22,184</b>	<b>\$ 32,464</b>	<b>\$ 32,824</b>
<b>51300 LEGAL SERVICE FEES</b>								
51300.1	Court Legal Service Fees	\$ 21,943	\$ 13,943	\$ 15,297	\$ 20,000	\$ 11,890	\$ 15,000	\$ 15,000
51300.2	Town Legal Service Fees	\$ 11,824	\$ 1,830	\$ 7,442	\$ 10,000	\$ 838	\$ 10,000	\$ 20,000
<b>51300 TOTAL</b>		<b>\$ 33,767</b>	<b>\$ 15,773</b>	<b>\$ 22,739</b>	<b>\$ 30,000</b>	<b>\$ 12,728</b>	<b>\$ 25,000</b>	<b>\$ 35,000</b>
<b>51000 General Government</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>YEAR</b>	<b>YEAR END</b>	<b>2017</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>TO DATE</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
						8/31/2016	2016	
<b>51400 GENERAL ADMINISTRATION</b>								
51400.1	Clothing & Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400.2	Conferences, Training & Reimbursements	\$ 11	\$ 412	\$ 357	\$ 450	\$ 361	\$ 400	\$ 450
51400.3	Consultant Fees & Studies	\$ 3,922	\$ 566	\$ 21,091	\$ 3,000	\$ 2,287	\$ 3,000	\$ 5,000
51400.5	Office Supplies & Expenses	\$ 3,915	\$ 4,475	\$ 3,535	\$ 4,000	\$ 3,228	\$ 4,000	\$ 4,000
51400.7	Criminal History Checks (licensing, employees)	\$ 1,561	\$ 1,356	\$ 1,498	\$ 1,750	\$ 1,342	\$ 1,750	\$ 1,750
51400.8	Newsletter Expenses	\$ 2,935	\$ 1,543	\$ 3,407	\$ 3,050	\$ 1,488	\$ 3,050	\$ 3,500
51400.9	Publication of Notices	\$ 1,654	\$ 2,035	\$ 1,408	\$ 1,350	\$ 1,161	\$ 1,400	\$ 1,350
	Subtotal General Administration	\$ 13,997	\$ 10,387	\$ 31,296	\$ 13,600	\$ 9,866	\$ 13,600	\$ 16,050
	Office Technology							
51405.1	Computer/Server Maintenance	\$ 7,938	\$ 172	\$ 2,690	\$ 5,500	\$ -	\$ 1,525	\$ 2,500
51405.2	Copier Maintenance	\$ 502	\$ 793	\$ 907	\$ 750	\$ 765	\$ 950	\$ 950
51405.3	Software & Equipment Licenses	\$ 1,944	\$ 1,929	\$ 3,189	\$ 4,000	\$ 3,123	\$ 4,000	\$ 4,000
51405.4	Web Site Maintenance	\$ 351	\$ 422	\$ 420	\$ 450	\$ 435	\$ 435	\$ 475
	Subtotal Office Technology	\$ 10,735	\$ 3,316	\$ 7,207	\$ 10,700	\$ 4,323	\$ 6,910	\$ 7,925
	Election Expenses							
51410.1	Election Supplies & Expenses	\$ 3,030	\$ 3,874	\$ 3,892	\$ 4,000	\$ 1,944	\$ 4,000	\$ 3,000
51410.2	Election Worker Pay/Training	\$ 2,075	\$ 8,069	\$ 1,138	\$ 10,000	\$ 6,650	\$ 10,000	\$ 2,000
	Subtotal Elections	\$ 5,105	\$ 11,944	\$ 5,031	\$ 14,000	\$ 8,593	\$ 14,000	\$ 5,000
	Office Salaries & Benefits							
51420.1	Administrative Assistant Wages	\$ 23,071	\$ 23,324	\$ 23,610	\$ 19,861	\$ 13,838	\$ 20,758	\$ 21,855
51420.2	Treasurer / Deputy Clerk Wages	\$ 24,102	\$ 28,868	\$ 33,681	\$ 34,882	\$ 24,567	\$ 36,850	\$ 43,719
51420.3	Dental Insurance (2 employees)	\$ 300	\$ 162	\$ 1,892	\$ 3,000	\$ 1,257	\$ 1,885	\$ 3,000
51420.4	Health Insurance (2-3 employees)	\$ 10,811	\$ 31,466	\$ 33,228	\$ 38,078	\$ 25,029	\$ 38,078	\$ 38,522
51420.5	Life, Acc. & Disability Insurance (4 FTE)	\$ 1,251	\$ 1,381	\$ 3,141	\$ 2,160	\$ 1,297	\$ 2,160	\$ 2,160
51420.6	Wisconsin Retirement System	\$ 9,806	\$ 12,259	\$ 10,391	\$ 10,644	\$ 6,263	\$ 10,750	\$ 10,644
51420.7	Deputy Clerk - TEMP	\$ 7,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Office Salary & Benefits	\$ 76,477	\$ 97,461	\$ 105,944	\$ 108,625	\$ 72,252	\$ 110,481	\$ 119,900
	Town Administrator/Clerk Expenses							
51430.1	Administrator/Clerk Salary	\$ 55,327	\$ 75,000	\$ 80,000	\$ 81,600	\$ 56,492	\$ 81,600	\$ 83,232
51430.2	Supplies & Expenses	\$ 1,533	\$ 872	\$ 748	\$ 1,500	\$ 530	\$ 530	\$ 1,500
51430.3	Conferences & Training	\$ 298	\$ 1,393	\$ 1,333	\$ 1,659	\$ 1,092	\$ 1,095	\$ 1,650
51430.4	Dues & Subscriptions	\$ 744	\$ 738	\$ 967	\$ 853	\$ 738	\$ 850	\$ 852
51430.5	Interim Administrator Expenses	\$ 32,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51430.6	Administrator Benefit Payout	\$ 7,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal Administrator/Clerk Expenses	\$ 98,576	\$ 78,003	\$ 83,049	\$ 85,612	\$ 58,853	\$ 84,075	\$ 87,234
51440.1	Payroll Expenses - S.S. & Medicare	\$ 23,487	\$ 21,783	\$ 22,179	\$ 21,818	\$ 14,373	\$ 21,559	\$ 22,812
<b>51400 TOTAL</b>		<b>\$ 228,378</b>	<b>\$ 222,894</b>	<b>\$ 254,705</b>	<b>\$ 254,355</b>	<b>\$ 168,260</b>	<b>\$ 250,625</b>	<b>\$ 258,921</b>

<b>51000 General Government</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>51000 General Government</b>						<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>51500 FINANCIAL ADMINISTRATION</b>								
51500.1	Audit & Accounting Fees	\$ 6,350	\$ 6,500	\$ 6,600	\$ 6,600	\$ 6,700	\$ 6,700	\$ 6,700
51500.2	Property Assessor Contract	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,916	\$ 13,000	\$ 12,916
51500.4	Treasurer Salary	\$ 5,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51500.5	Treasurer Supplies & Expenses	\$ 2,309	\$ 745	\$ 2,702	\$ 2,650	\$ 1,673	\$ 1,675	\$ 2,500
<b>51500 TOTAL</b>		<b>\$ 27,011</b>	<b>\$ 19,745</b>	<b>\$ 21,802</b>	<b>\$ 21,750</b>	<b>\$ 21,289</b>	<b>\$ 21,375</b>	<b>\$ 22,116</b>
<b>51600 GENERAL BUILDING, TOWN HALL</b>								
51600.1	Hall Supplies/Maintenance/Repairs	\$ 20,611	\$ 10,925	\$ 10,983	\$ 8,500	\$ 3,201	\$ 4,802	\$ 8,500
51600.2	HVAC Maintenance & Repairs	\$ 765	\$ 2,013	\$ 1,678	\$ 1,000	\$ 546	\$ 1,000	\$ 1,500
51600.3	Security Monitoring & Emergency Generator	\$ 505	\$ 311	\$ 848	\$ 700	\$ 234	\$ 850	\$ 850
51600.4	Town Hall Utilities	\$ 16,555	\$ 21,072	\$ 19,774	\$ 21,757	\$ 12,736	\$ 19,105	\$ 21,000
	<i>Subtotal General Buildings, Town Hall</i>	<b>\$ 38,436</b>	<b>\$ 34,322</b>	<b>\$ 33,283</b>	<b>\$ 31,957</b>	<b>\$ 16,717</b>	<b>\$ 25,757</b>	<b>\$ 31,850</b>
51610.1	Maintenance Worker Wages	\$ 17,343	\$ 21,540	\$ 23,472	\$ 26,445	\$ 15,118	\$ 22,677	\$ 26,970
51610.2	Maintenance Asst. Worker Wages (Seasonal)	\$ 2,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>51600 TOTAL</b>		<b>\$ 97,135</b>	<b>\$ 55,863</b>	<b>\$ 56,754</b>	<b>\$ 58,402</b>	<b>\$ 31,835</b>	<b>\$ 48,433</b>	<b>\$ 58,820</b>
<b>51900 OTHER GENERAL GOVERNMENT</b>								
51938.1	Property & Liability Insurance	\$ 23,997	\$ 19,311	\$ 19,558	\$ 21,250	\$ 10,702	\$ 21,250	\$ 21,250
51980.1	Employee Assistance Program	\$ 1,196	\$ 1,170	\$ 1,170	\$ 1,196	\$ 1,140	\$ 1,140	\$ 1,196
51980.2	Town Events, Awards & Memorials	\$ 1,220	\$ 322	\$ 589	\$ 1,700	\$ 119	\$ 1,000	\$ 750
<b>51900 TOTAL</b>		<b>\$ 26,413</b>	<b>\$ 20,803</b>	<b>\$ 21,317</b>	<b>\$ 24,146</b>	<b>\$ 11,961</b>	<b>\$ 23,390</b>	<b>\$ 23,196</b>
<b>51000 TOTAL</b>		<b>\$ 444,294</b>	<b>\$ 366,840</b>	<b>\$ 408,272</b>	<b>\$ 420,657</b>	<b>\$ 268,257</b>	<b>\$ 401,288</b>	<b>\$ 430,877</b>

<b>52100 Public Safety - Law Enforcement</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>52100 LAW ENFORCEMENT</b>								
52100.1	Deputies Administration Contract Fee	\$ 16,738	\$ 12,576	\$ 16,034	\$ 17,013	\$ 11,946	\$ 17,013	\$ 17,566
52100.2	Deputies Equipment & Supplies	\$ 769	\$ 585	\$ 620	\$ 600	\$ 306	\$ 600	\$ -
	<u>Deputies Salary &amp; Benefits</u>							
	Officers (4 Sheriff's Deputies)	\$ 329,221			\$ 329,764			\$ 343,318
	Overtime	\$ 5,530			\$ 5,000			\$ 8,000
52100.3	Deputies Salaries/Benefits	\$ 334,751	\$ 251,528	\$ 320,683	\$ 340,250	\$ 238,928	\$ 340,250	\$ 351,318
52100.4	Deputies Squad Vehicles	\$ 43,641	\$ 33,933	\$ 37,367	\$ 44,400	\$ 24,559	\$ 44,400	\$ 36,340
52110.1	Crossing Guard Supplies & Expenses	\$ 3,490	\$ 3,680	\$ 3,580	\$ 3,500	\$ 2,080	\$ 3,500	\$ 3,500
<b>52100 TOTAL</b>		<b>\$ 399,388</b>	<b>\$ 302,303</b>	<b>\$ 378,284</b>	<b>\$ 405,763</b>	<b>\$ 277,819</b>	<b>\$ 405,763</b>	<b>\$ 408,724</b>
<b>52200 Public Safety - Fire &amp; Rescue</b>								
<b>52200 FIRE &amp; RESCUE</b>								
	<u>Compensation &amp; Benefits</u>							
	Firefighters Compensation							
	Firefighters Compensation - Calls	\$ 26,000	\$ 26,000		\$ 22,617			\$ 22,617
	Firefighters Compensation - Drills				\$ 17,479			\$ 17,479
	Firefighters Compensation - Other				\$ 7,618			\$ 7,618
	Officers Compensation	\$ -	\$ 3,850		\$ 3,780			\$ 3,780
	Fire Inspection Pay & Expense	\$ 9,266	\$ 5,795		\$ 5,712			\$ 5,712
	Firefighters Apparatus Maintenance	\$ -	\$ -		\$ -			\$ -
52200.1	<i>Firefighters Compensation</i>	<i>\$ 35,266</i>	<i>\$ 35,645</i>	<i>\$ 50,352</i>	<i>\$ 57,206</i>	<i>\$ 30,169</i>	<i>\$ 45,253</i>	<i>\$ 57,206</i>
52200.2	Fire Chief Wages	\$ 15,500	\$ 15,810	\$ 17,500	\$ 17,500	\$ 16,768	\$ 25,152	\$ 19,448
52210.1	Length of Service Award Program (LOSA)	\$ 25,819	\$ 29,935	\$ 27,905	\$ 33,165	\$ 24,860	\$ 24,860	\$ 30,000
52210.2	Mileage Reimbursements	\$ 1,467	\$ 291	\$ 219	\$ 1,700	\$ 83	\$ 250	\$ 500
52210.3	Sickness & Accident Life Insurance	\$ 2,767	\$ 2,770	\$ -	\$ 2,767	\$ -	\$ 2,767	\$ 2,767
52210.4	Department Events (Holiday Party, Picnics)	\$ 2,627	\$ 2,570	\$ 2,177	\$ 3,200	\$ 1,219	\$ 2,500	\$ 2,750
52215.1	Department Fundraising Acct Exp	\$ 1,314	\$ 7,073	\$ 860	\$ -	\$ -	\$ -	\$ -
	<i>Subtotal Compensation &amp; Benefits</i>	<i>\$ 84,760</i>	<i>\$ 94,094</i>	<i>\$ 99,013</i>	<i>\$ 115,538</i>	<i>\$ 73,098</i>	<i>\$ 55,529</i>	<i>\$ 112,671</i>
	<u>Operations &amp; Maintenance</u>							
52220.1	Apparatus Fuel & Maintenance	\$ 7,428	\$ 3,389	\$ 3,980	\$ 7,000	\$ 790	\$ 4,000	\$ 7,000
52220.2	Office Supply & Cell Phone	\$ 956	\$ 1,214	\$ 807	\$ 1,400	\$ 506	\$ 800	\$ 1,400
52220.3	Communication Equipment	\$ 2,028	\$ 4,590	\$ 4,684	\$ 4,600	\$ 2,600	\$ 4,600	\$ 4,600
52220.4	Conferences & Training	\$ 2,198	\$ 2,270	\$ 2,574	\$ 3,500	\$ 656	\$ 1,000	\$ 2,500
52220.5	Drill Expenses	\$ 3,038	\$ 2,648	\$ 2,075	\$ 3,200	\$ 1,499	\$ 3,200	\$ 3,200
52220.6	Dues & Subscriptions	\$ 1,000	\$ 1,210	\$ 860	\$ 1,500	\$ 900	\$ 1,500	\$ 1,500
52220.7	Equipment, Tools & Supplies	\$ 4,202	\$ 7,691	\$ 5,698	\$ 9,000	\$ 1,449	\$ 5,864	\$ 6,000
52220.8	Equipment Maintenance & Testing	\$ 10,561	\$ 2,361	\$ 1,066	\$ 3,000	\$ 2,949	\$ 3,000	\$ 3,000
52220.9	Service Awards (Fire & EMS)	\$ 541	\$ 307	\$ 863	\$ 900	\$ 754	\$ 900	\$ 900
52230.1	Public Safety & Education	\$ 199	\$ 1,624	\$ 944	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
52240.1	Personal Protective Equipment	\$ 2,141	\$ 3,354	\$ 16,897	\$ 14,565	\$ 340	\$ 14,565	\$ 14,565
52240.2	Uniforms & Clothing	\$ 1,349	\$ 270	\$ 1,912	\$ 2,000	\$ (43)	\$ 2,000	\$ 2,000
52240.3	Member Physicals/Testing	\$ 150	\$ 455	\$ -	\$ 2,400	\$ 366	\$ 2,400	\$ 2,400
52250.1	Mutual Aid Expenses (Wrightstown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
52250.1	Mutual Aid Expenses (Hollandtown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	<i>Subtotal Operations &amp; Maintenance</i>	<i>\$ 43,790</i>	<i>\$ 39,384</i>	<i>\$ 50,361</i>	<i>\$ 62,265</i>	<i>\$ 20,766</i>	<i>\$ 53,029</i>	<i>\$ 58,265</i>
<b>52200 TOTAL</b>		<b>\$ 128,550</b>	<b>\$ 133,478</b>	<b>\$ 149,374</b>	<b>\$ 177,803</b>	<b>\$ 93,864</b>	<b>\$ 153,811</b>	<b>\$ 170,936</b>

<b>52310 Public Safety - Emergency Mgmt</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>52310 EMERGENCY MANAGEMENT</b>								
	<u>Emergency Management</u>							
52310.1	Emergency Services Coordinator Salary	\$ 47,000	\$ 48,493	\$ 10,960	\$ -	\$ -	\$ -	\$ -
52310.2	Mileage Reimbursement	\$ 889	\$ 967	\$ 120	\$ -	\$ -	\$ -	\$ -
52310.3	Emergency Vehicle Fuel & Maintenance	\$ 986	\$ 1,086	\$ 741	\$ -	\$ -	\$ -	\$ -
52310.4	Supplies & Expenses	\$ 1,310	\$ 1,989	\$ 1,681	\$ 2,500	\$ 1,930	\$ 2,000	\$ 2,500
52310.5	Conferences & Training	\$ 283	\$ -	\$ 128	\$ -	\$ -	\$ -	\$ -
52310.6	Public Safety & Education (Safety Day)	\$ 1,096	\$ -	\$ 476	\$ 1,000	\$ -	\$ -	\$ 1,000
52310.7	EM Coordinator Benefit Payout	\$ -	\$ -	\$ 10,729	\$ -	\$ -	\$ -	\$ -
<b>52310 TOTAL</b>		<b>\$ 51,563</b>	<b>\$ 52,535</b>	<b>\$ 24,834</b>	<b>\$ 3,500</b>	<b>\$ 1,930</b>	<b>\$ 2,000</b>	<b>\$ 3,500</b>
<b>52315 Public Safety - Emergency Medical Services (EMS)</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
	<u>Emergency Medical Services (EMS)</u>							
52315.1	EMS Compensation (9 members)	\$ 8,480	\$ 7,903	\$ 9,004	\$ 12,000	\$ 9,543	\$ 14,315	\$ 14,385
52315.2	Length of Service Award Program (LOSA)	\$ 3,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52315.4	EMS Events & Parties	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52320.1	AED Equipment & Maintenance	\$ 4,605	\$ 4,605	\$ 5,187	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
52320.2	Office Supply & Cell Phone	\$ 1,192	\$ 868	\$ 304	\$ 1,300	\$ -	\$ 500	\$ 500
52320.3	Communication Equipment	\$ 996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52320.4	Conferences & Training	\$ 4,466	\$ 8,886	\$ 893	\$ 5,000	\$ 1,727	\$ 2,000	\$ 2,000
52320.5	Dues & Subscriptions	\$ 270	\$ 286	\$ 286	\$ 300	\$ -	\$ -	\$ 300
52320.6	Equipment & Supplies	\$ 4,447	\$ 6,685	\$ 5,615	\$ 6,000	\$ 1,254	\$ 3,000	\$ 6,000
52320.7	Uniforms, Clothing & PPE	\$ 825	\$ 1,101	\$ 1,382	\$ 2,000	\$ -	\$ 1,000	\$ 2,000
52320.8	Vehicle Safety Equipment	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>52300 TOTAL</b>		<b>\$ 29,940</b>	<b>\$ 30,335</b>	<b>\$ 22,670</b>	<b>\$ 31,600</b>	<b>\$ 12,524</b>	<b>\$ 25,815</b>	<b>\$ 30,185</b>
<b>52400 Public Safety - Building Inspection</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>52400 BUILDING INSPECTION</b>								
52400.1	Inspector Contract Fees	\$ 11,965	\$ 11,917	\$ 14,731	\$ 15,000	\$ 11,190	\$ 16,785	\$ 17,500
52400.2	Inspector Supplies and Expense	\$ 916	\$ -	\$ 661	\$ 600	\$ -	\$ 600	\$ 600
<b>52400 TOTAL</b>		<b>\$ 12,881</b>	<b>\$ 11,917</b>	<b>\$ 15,391</b>	<b>\$ 15,600</b>	<b>\$ 11,190</b>	<b>\$ 17,385</b>	<b>\$ 18,100</b>
<b>52000 TOTAL</b>		<b>\$ 570,759</b>	<b>\$ 530,568</b>	<b>\$ 590,553</b>	<b>\$ 634,266</b>	<b>\$ 397,327</b>	<b>\$ 604,774</b>	<b>\$ 631,445</b>

<b>53000 Public Works</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>53300 HIGHWAY &amp; STREET MAINTENANCE</b>								
53311.1	General Maintenance Expenses	\$ 48,936	\$ 68,165	\$ 90,182	\$ 85,000	\$ 16,607	\$ 40,000	\$ 77,500
53311.2	Ditching & Cutting	\$ 3,563	\$ 1,970	\$ 13,513	\$ 9,400	\$ 1,361	\$ 3,500	\$ 5,000
53311.3	Engineering Consulting	\$ 13,077	\$ 5,938	\$ 13,979	\$ 21,500	\$ 8,832	\$ 21,500	\$ 15,000
53311.4	Winter Maintenance - Roads	\$ 108,773	\$ 109,077	\$ 59,033	\$ 95,000	\$ 62,024	\$ 85,000	\$ 95,000
53311.4	Winter Maintenance - Sidewalks/Trails	\$ 19,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53311.5	Street Sign & Striping Supply & Expenses	\$ 2,362	\$ 3,257	\$ 5,171	\$ 8,000	\$ 2,933	\$ 8,000	\$ 5,000
53311.6	Vehicle & Machinery Fuel & Maintenance	\$ 2,471	\$ 2,422	\$ 3,085	\$ 3,000	\$ 767	\$ 3,000	\$ 3,000
<b>53300 TOTAL</b>		<b>\$ 198,845</b>	<b>\$ 190,828</b>	<b>\$ 184,964</b>	<b>\$ 221,900</b>	<b>\$ 92,524</b>	<b>\$ 161,000</b>	<b>\$ 200,500</b>
<b>53400 ROAD RELATED FACILITIES</b>								
53420.1	Street Lighting	\$ 21,950	\$ 24,529	\$ 23,288	\$ 24,000	\$ 23,440	\$ 24,000	\$ 24,000
53431.1	Sidewalk/Trail Conststruction & Maintenance	\$ 533	\$ 1,114	\$ 415	\$ 550	\$ 258	\$ 550	\$ 550
53441.1	Drainage Repair & Maintenance	\$ 3,937	\$ 6,727	\$ 7,155	\$ 10,000	\$ 8,660	\$ 12,000	\$ 10,000
53441.2	Culvert/Driveway Review Fees	\$ 2,925	\$ 9,851	\$ 7,536	\$ 5,000	\$ 3,750	\$ 7,500	\$ 5,000
53448.1	Stormwater Fees (GCSU Fee/DNR Fee)	\$ 1,518	\$ 1,018	\$ 2,018	\$ 1,518	\$ 1,018	\$ 1,018	\$ 1,518
<b>53400 TOTAL</b>		<b>\$ 30,863</b>	<b>\$ 43,239</b>	<b>\$ 40,411</b>	<b>\$ 41,068</b>	<b>\$ 37,126</b>	<b>\$ 45,068</b>	<b>\$ 41,068</b>
<b>53500 MASS TRANSIT</b>								
53520.1	Valley Transit Expenses	\$ 57,516	\$ 60,095	\$ 51,018	\$ 56,745	\$ 47,196	\$ 56,745	\$ 56,745
<b>53500 TOTAL</b>		<b>\$ 57,516</b>	<b>\$ 60,095</b>	<b>\$ 51,018</b>	<b>\$ 56,745</b>	<b>\$ 47,196</b>	<b>\$ 56,745</b>	<b>\$ 56,745</b>
<b>53600 SANITATION</b>								
53620.1	Garbage & Recycling Collection/Disposal	\$ 270,400	\$ 270,117	\$ 276,703	\$ 289,753	\$ 182,740	\$ 289,753	\$ 298,911
53620.2	Yard Waste Collection/Disposal	\$ 31,651	\$ 44,112	\$ 43,934	\$ 33,619	\$ 16,062	\$ 33,619	\$ 33,619
53620.3	Large Item Collection/Recycling	\$ 1,257	\$ 1,060	\$ 1,095	\$ 1,000	\$ 690	\$ 1,000	\$ 1,000
<b>53600 TOTAL</b>		<b>\$ 303,307</b>	<b>\$ 315,289</b>	<b>\$ 321,733</b>	<b>\$ 324,372</b>	<b>\$ 199,492</b>	<b>\$ 324,372</b>	<b>\$ 333,530</b>
<b>53000 TOTAL</b>		<b>\$ 590,531</b>	<b>\$ 609,451</b>	<b>\$ 598,125</b>	<b>\$ 644,085</b>	<b>\$ 376,337</b>	<b>\$ 587,185</b>	<b>\$ 631,843</b>

<b>55000 Culture, Recreation &amp; Education</b>		2013	2014	2015	2016	YEAR TO DATE	YEAR END	2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	8/31/2016	ESTIMATE	PROPOSED	
							2016		
<b>55200 PARKS</b>									
55200.1	Parks Supplies & Expenses	\$ 6,155	\$ 7,547	\$ 3,539	\$ 6,500	\$ 5,577	\$ 6,500	\$ 6,500	
55200.2	Community Park (shared w/Harrison)	\$ 2,470	\$ 2,599	\$ 2,050	\$ 6,500	\$ -	\$ 2,500	\$ 6,500	
<b>55200 TOTAL</b>		\$ 8,625	\$ 10,147	\$ 5,589	\$ 13,000	\$ 5,577	\$ 9,000	\$ 13,000	
<b>55300 RECREATION PROGRAMS &amp; EVENTS</b>									
55300.1	Recreation Programs & Events (Chickenfest)	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
55300.1	Summer Park Program (Ice Cream Socials [3])	\$ 4,372	\$ 5,027	\$ -	\$ 500	\$ -	\$ -	\$ 500	
<b>55300 TOTAL</b>		\$ 7,372	\$ 8,027	\$ -	\$ 500	\$ -	\$ -	\$ 500	
<b>55000 TOTAL</b>		\$ 15,997	\$ 18,173	\$ 5,589	\$ 13,500	\$ 5,577	\$ 9,000	\$ 13,500	

<b>56000 Conservation &amp; Development</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>	
<b>56700 ECONOMIC DEVELOPMENT</b>									
56700.1	Economic Development Memberships/Initiatives	\$ 3,636	\$ 3,636	\$ 210	\$ 3,678	\$ 3,687	\$ 3,687	\$ 3,668	
<b>56700 TOTAL</b>		<b>\$ 3,636</b>	<b>\$ 3,636</b>	<b>\$ 210</b>	<b>\$ 3,678</b>	<b>\$ 3,687</b>	<b>\$ 3,687</b>	<b>\$ 3,668</b>	
<b>56900 PLANNING &amp; ZONING/EROSION/CONSERVATION</b>									
56900.1	Erosion & Drainage Review Expenses	\$ 3,969	\$ 5,790	\$ 7,057	\$ 6,000	\$ 4,728	\$ 6,000	\$ 6,000	
56900.2	Plan Commission & Board of Adjustment Pay	\$ 2,570	\$ 2,780	\$ 2,430	\$ 3,720	\$ 1,290	\$ 3,720	\$ 3,720	
56900.3	Zoning Supplies & Expenses (Eng., Municipal Code)	\$ -	\$ 2,658	\$ 3,000	\$ 1,000	\$ 1,113	\$ 1,113	\$ 1,100	
56900.4	Zoning Publication of Notices	\$ 103	\$ 22	\$ 145	\$ 500	\$ 107	\$ 150	\$ 500	
<u>Stormwater Plan Implementation (MS4 Permit)</u>									
	NEWSOC Dues	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000	
	MS4 Annual Reporting	\$ 380	\$ 500	\$ 500	\$ 500		\$ 650	\$ 650	
	Ongoing Illicit Discharge Field Screening	\$ -	\$ 4,205	\$ 6,300	\$ 6,300		\$ 6,300	\$ 6,300	
	Speedway Heights Pond O&M	\$ 5,700	\$ 4,111	\$ 7,798	\$ 7,500		\$ 7,500	\$ 7,500	
56900.5	<i>Subtotal Stormwater Plan Implementation</i>	<i>\$ 8,460</i>	<i>\$ 9,816</i>	<i>\$ 15,598</i>	<i>\$ 15,300</i>	<i>\$ 10,205</i>	<i>\$ 15,450</i>	<i>\$ 15,450</i>	
	County Aerial Photography Project Contribution								
<b>56900 TOTAL</b>		<b>\$ 15,103</b>	<b>\$ 21,066</b>	<b>\$ 28,230</b>	<b>\$ 26,520</b>	<b>\$ 17,443</b>	<b>\$ 26,433</b>	<b>\$ 26,770</b>	
<b>56000 TOTAL</b>		<b>\$ 18,739</b>	<b>\$ 24,702</b>	<b>\$ 28,440</b>	<b>\$ 30,198</b>	<b>\$ 21,130</b>	<b>\$ 30,120</b>	<b>\$ 30,438</b>	

<b>57000 Capital Outlay</b>							
<b>(For Detail in Purchases Refer to the Capital Improvement Plan)</b>							
	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>57190 GENERAL GOVERNMENT</b>							
<b>57190.1</b> Server / IT / Computer Upgrades		\$ 2,210	\$ 21,284	\$ 28,000	\$ 7,035	\$ 7,035	\$ -
Town Hall Remodeling						\$ -	\$ -
Hall Pavement Maintenance	\$ 4,280					\$ -	\$ -
Municipal Code Recodification		\$ -				\$ -	\$ -
Hall Security Locks		\$ 1,044				\$ -	\$ -
Comprehensive Plan Update				\$ 25,000		\$ -	\$ 25,000
Custom Municipal Banners/Wayfinding Signs				\$ 6,000	\$ 2,190	\$ 4,800	\$ 5,500
<b>57190 TOTAL</b>	\$ 4,280	\$ 3,254	\$ 21,284	\$ 59,000	\$ 9,225	\$ 11,835	\$ 30,500
<b>57620 PARKS</b>							
Large Riding Mower w/ Bagger		\$ -		\$ 20,000	\$ 17,251	\$ 17,251	\$ -
Park Development (see Outdoor Rec Plan)		\$ -				\$ -	\$ 5,000
Tennis/Basketball Court Maintenance		\$ -	\$ -	\$ 37,500		\$ -	\$ 53,300
Hickory Park Shelter		\$ -	\$ 34,542			\$ -	\$ -
<b>57620 TOTAL</b>	\$ 10,000	\$ 10,000	\$ 34,542	\$ 57,500	\$ 17,251	\$ 17,251	\$ 58,300
<b>57220 FIRE &amp; RESCUE</b>							
Turnout Gear / Hose	\$ -	\$ 28,734				\$ -	\$ -
Radios (mobile/portable)					\$ 1,650	\$ 1,650	\$ -
<i>Breathing Apparatus* Res - Carry Over</i>	\$ -	\$ 7,485	\$ -	\$ 104,000	\$ 90,360	\$ 90,360	\$ -
Fire Apparatus Fund	\$ -	\$ 25,000	\$ -			\$ -	\$ -
Swift Water Rescue Equipment		\$ -	\$ -	\$ 3,000		\$ -	\$ -
Mobile Data Computers		\$ 4,372	\$ 4,372			\$ -	\$ -
Rescue/Support Vehicle (2373) Replacement				\$ 200,000		\$ -	\$ -
Cascade System for SCBA				\$ 10,400		\$ -	\$ -
<b>57220 TOTAL</b>	\$ -	\$ 65,591	\$ 4,372	\$ 317,400	\$ 92,010	\$ 92,010	\$ -
<b>57230 EMS - EMERGENCY MANAGEMENT</b>							
Carbon Monoxide Detectors			\$ 4,901	\$ -		\$ -	\$ -
Radios (mobile/portable) for Fire & EMS	\$ 108,638					\$ -	\$ -
<b>57230 TOTAL</b>	\$ 108,638	\$ -	\$ 4,901	\$ -	\$ -	\$ -	\$ -
<b>57331 ROADS &amp; PUBLIC WORKS</b>							
CTH CE and HH/Debruin Road Intersection	\$ -			\$ 260,000	\$ 9,205	\$ 260,000	\$ -
Building Improvement Fund	\$ 20,000	\$ 15,000				\$ -	\$ -
<b>57331.1</b> CTH CE/Van Roy/Eisenhower Intersection	\$ 25,876	\$ 210,994	\$ 478,619		\$ 183,297	\$ 183,297	\$ -
Engineering Evaluations (Springfield/Main St.)	\$ 12,449					\$ -	\$ -
Road Paving & Projects	\$ 104,531	\$ 313,769	\$ 1,275,790	\$ 766,921	\$ 57,310	\$ 700,512	\$ 1,025,378
Culvert & Bridge Repairs/Replacements		\$ 12,983	\$ 160,293	\$ 32,000	\$ 883	\$ 30,000	\$ -
Haas Road / CTH ZZ Jurisdictional Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,000
<b>57331 TOTAL</b>	\$ 162,856	\$ 552,746	\$ 1,914,702	\$ 1,058,921	\$ 250,695	\$ 1,173,809	\$ 1,241,378
<b>57348 STORMWATER &amp; DRAINAGE</b>							
Stormwater Management Plan Update				\$ -		\$ -	\$ 15,000
Hopfensperger Road Drainage Improvements				\$ 46,125		\$ 60,923	\$ -
Hickory Park Drive Drainage Improvements				\$ 60,250		\$ 38,959	\$ -
<b>57348 TOTAL</b>	\$ -	\$ -	\$ -	\$ 106,375	\$ -	\$ 99,883	\$ 15,000
<b>57000 TOTAL CAPITAL OUTLAY</b>	\$ 285,774	\$ 631,591	\$ 1,979,802	\$ 1,599,196	\$ 369,180	\$ 1,394,787	\$ 1,345,178

<b>58000 Debt Service Fund</b>		<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>
<b>58000 DEBT SERVICE</b>								
	2007/2008 G.O. Promissory Notes	\$ 189,804	\$ 188,797	\$ 182,593	\$ 181,388	\$ 3,194	\$ 181,388	
	2015/2016 State Trust Fund (Road)	\$ -	\$ -					\$ 263,790
	<b>58000 TOTAL</b>	\$ 189,804	\$ 188,797	\$ 182,593	\$ 181,388	\$ 3,194	\$ 181,388	\$ 263,790
	<b>58000 TOTAL</b>	\$ 189,804	\$ 188,797	\$ 182,593	\$ 181,388	\$ 3,194	\$ 181,388	\$ 263,790

<b>Other Financing Uses</b>	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>YEAR TO DATE 8/31/2016</b>	<b>YEAR END ESTIMATE 2016</b>	<b>2017 PROPOSED</b>	
<b>CONTINGENCY &amp; RESERVES</b>								
Contingency Fund - Unallocated	\$ 11,701	\$ -	\$ 55,027	\$ -			\$ -	
Fire Apparatus Fund	\$ -	\$ -	\$ -	\$ 60,000		\$ 60,000	\$ -	
Building Improvement Fund	\$ -	\$ -	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Park & Trail Development Fund	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ -	\$ 10,000	\$ -	
<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>\$ 11,701</b>	<b>\$ -</b>	<b>\$ 70,027</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	
<b>TOTAL OTHER FINANCING USES</b>								
	\$ 11,701	\$ -	\$ 70,027	\$ 80,000	\$ -	\$ 80,000	\$ -	



## Guiding Principles for Budget Reductions



*Reviewed by the Town of Buchanan Town Board October 5, 2015.*

- 1) Program or service elimination is preferable to poor or marginal quality programs (existing Town Budget and Financial Policy).
- 2) As much as reasonably possible, Town services that provide private benefit should be supported in whole or in part by fees and charges (existing Town Budget and Financial Policy).  
Consideration of individual benefits vs. broad community benefits.
- 3) We will not recommend across-the-board cuts. Across-the-board cuts result in spreading scarce resources in broad unfocused ways.
- 4) The provision of services/projects should reflect the priorities of the community and direction of the Board (including the Town Strategic Plan, Comprehensive Plan, Emergency Response Plan, Official Map, Open Space & Rec. Plan, etc.).
- 5) In setting priorities, reductions made to programs may impact some departments more than others.
- 6) Service reductions or charges should be sustainable and not “one time”.
- 7) Resources will be dedicated to the maintenance of current Town assets and infrastructure before adding new assets.
- 8) Reductions should not curtail the delivery of core services or the ability to meet legal requirements.

Town of Buchanan

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N178 County Road N  
Appleton, WI 54915

# Town of Buchanan Budget and Financial Policies



Adopted by Town Board: March 16, 2010

# Town of Buchanan Budget and Financial Policies

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## **Introduction**

The financial policies of the Town of Buchanan establish a framework for the overall fiscal management of the Town. They are guidelines that have been established by the Town Board and should be followed when making financial decisions impacting the future of the Town. These policies may be updated by the Town in the future as necessary.

The purpose for these policies are:

- To improve the Town's fiscal position.
- To provide a consistent framework for financial decision making in lieu of changes in elected or appointed officials.
- To improve credibility and confidence among residents, taxpayers, and investors in the financial management of the Town.

## **Operations Budget Policies**

### **Annual Budget Process**

The Town will prepare an annual budget based on generally accepted accounting principles. Department heads (Fire Chief, EMS Chief, Outagamie County Sheriff, etc.), with assistance from the Town Administrator/Clerk, will be responsible for preparation of their annual capital and operating budgets. The Town Administrator/Clerk is responsible for creating the budget and presenting to the Town Board for review and approval.

The Town Board will adopt the annual budget at a special meeting held for that purpose in mid November, following a public hearing and following all procedures as required by state statute.

### Development Philosophy

The philosophy for Town budget development includes the following guides:

- The Town will utilize information contained in the comprehensive plan, emergency operations plan, strategic plan, and any other planning documents for support of budget priorities.
- The Town will strive to ensure that Town service priorities keep pace with the needs of the community by incorporating a needs review as part of the budget process.
- Quality programs and services will be offered by the Town of Buchanan. If expenditure reductions are necessary, program or service elimination is preferable to poor or marginal quality programs.

- As much as reasonably possible, Town services that provide private benefit should be supported in whole or in part by fees and charges.

## **Audit**

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements of the Town.

## **Budget Adjustments and Balances**

### Budget Adjustments

Mid-year adjustments within budgeted accounts of a department may be made by department heads that have advised the Town Administrator/Clerk accordingly. Budget amendments, which change a budget appropriation or are transfers between departments must be approved by a 2/3 majority of the Town Board. As necessary, typically at the end of the year, the Administrator/Clerk may also present to the Board needed budget adjustments to maintain a balanced budget at year end.

### Uncompleted Projects or Appropriations

Any projects which are still considered open or uncompleted at year end shall be presented to the Board at the last meeting held in December by the Town Administrator/Clerk or during the budget approval process. The Board shall determine if funds will be designated for the following year to complete the open or uncompleted project.

All appropriations lapse at year end and, unless reserved for a specified use, are transferred into the undesignated fund balance. Appropriations which lapse at year end due to increases in efficiency or changes in services, or projects that result in a new cost savings, shall be recognized by the Town Board. Savings shall be used in future years to the benefit of the department which developed the savings if feasible.

### Budget Reporting

A statement of bills and a summary report of account balances shall be provided to the Board at its monthly meeting for approval. Year to date reports comparing actual to budgeted expenditures will be provided to the Town Board upon request and provided to department heads bi-monthly or quarterly.

### Donations

Donations accepted by the Town for a specified purpose shall be used exclusively for that purpose. For example, a donation made to Buchanan Fire & Rescue for purchase of a specific piece of equipment shall only be used for that purpose or the donation shall not be accepted.

## **Collateralization**

The Town shall maintain full collateralization of all Town accounts throughout the year unless authorization is granted by the Town Board. The Town may seek to collateralize accounts through the use of collateral agreements with financial institutions or through diversification of accounts at several institutions. Any collateral agreement shall be approved by the Town Board.

## **Purchasing Policy**

The Town shall maintain a Purchasing Policy as a supplement to these Budget and Financial Policies which shall be reviewed and updated as necessary and provide further detail on expenditure approvals.

## **Debt Policy**

### **Objective**

The Town shall strive to maintain a balanced relationship financing its capital improvements through utilization of current revenues and issuance of long term debt. The Town recognizes that access to capital markets over the long term is dependent upon the Town's commitment to full and timely repayment of debt.

### **Policy**

The Town may issue bonds and notes for purposes of financing its capital improvements or to refund existing debt. The Town will not use long term debt for financing current operations.

### **General Guidelines**

- 1) The Town shall assess the fiscal impact of the debt prior to issuance.
- 2) The length of term of borrowing should not exceed the useful life of the assets or projects for which funding will be used.
- 3) General obligation debt shall not exceed Wisconsin State statute limitations of 5% of equalized valuation. The Town shall also set a self imposed limit of 75% of the statutory limit as the ceiling for general obligation debt.
- 4) Total annual debt service payments on tax-supported debt of the Town will not exceed 25% of total general government operating revenue.
- 5) The Town shall not incur debt obligations which have variable interest rates, negative amortization, unusual deferred principal payment or other risky attributes.

## **Refunding**

Periodic reviews of outstanding debt by Town staff shall be undertaken to determine refunding opportunities. Refunding may be considered by the Town Board if it appears there may be a net economic benefit. In general, refunding for savings may be undertaken when the present value of future annual debt service savings net of issuance cost amount to at least 3% of the refunded debt.

## **Disclosure**

The Town is committed to transparent financial disclosure, and to cooperating fully with rating agencies, institutional investors, other units of government, and the general public, in order to share clear, comprehensible, and accurate financial information. The Town Administrator/Clerk or designee shall provide continuing disclosure in compliance with any continuing disclosure certifications that may be made at the time of each debt issuance.

## **Capital Improvement Plan Policy**

### **Policy**

The Town shall create and maintain a five year Capital Improvement Plan (CIP) to plan for and finance Town capital projects. As necessary, longer term CIPs may be created.

### **General Guidelines**

- 1) The CIP will be reviewed and updated annually.
- 2) Where feasible, the Town shall use all sources of revenue available before using local property tax funds or borrowing. Department heads are encouraged to apply for any private, state or federal funding sources available to leverage local property taxes.
- 3) Expenditures and funding sources shall be so arranged as to smooth out the property tax rate, therein avoiding significant fluctuations in property tax rates from year to year.
- 4) The use of special assessment shall be in conformance with the Town's Special Assessment Policy.
- 5) Under no circumstances shall the Town install public improvements for private development without fully securing the financial interests of the Town.
- 6) The CIP will generally be financed on a "pay-as-you-go" basis. However, the need to finance major expenditures by borrowing will be reviewed as necessary and consistent with the Debt Policy. The

decision to use current financial resources or to borrow will be based on the following factors:

- a. Type of Project – The projected useful life of the project will be the determinant. The longer life of the project, the greater justification for borrowing.
- b. Cost of Project – The larger the cost of the project, the greater justification for borrowing.
- c. Funding Source – The degree of certainty that exists on the future level and availability of a particular funding source is a factor.
- d. Fund Availability – If adequate fund balances are available, there is less justification for borrowing.
- e. Bond Market – Status of the market condition, i.e., interest rates and terms.

## **Fund Balance Policy**

### **Objective**

A formal policy governing the purpose and parameters of an undesignated/unreserved general fund balance and/or contingency fund (hereafter referred to as the undesignated fund balance) is an effective financial management tool. A formally adopted policy helps eliminate ambiguity regarding the proper amount to maintain in the undesignated fund balances.

### **Definition**

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those accounted for in segregated funds. The undesignated fund balance is the portion of the General Fund not assigned to a defined purpose. Currently the Town also sets aside funds in a defined account referred to as the Contingency Fund.

### **Policy**

To preserve working funds for cash flow purposes and adequately prepare for unforeseen events which require ready access to funds, it is the policy of the Town to maintain a minimum undesignated fund balance and/or contingency equal to 15% to 25% of the operating budget. Limited budgeting for contingencies should therefore be included in department budgets.

Any appropriation from the undesignated fund balance or contingency fund requires a two-thirds affirmative vote of the Town Board.

### **Procedure**

The Town Administrator/Clerk shall annually review the levels of the undesignated fund balance and contingency fund to ensure that appropriate levels are maintained.

## Formula

The formula for computing the fund balance percentage is as follows:

$$\frac{\text{Current Year Undesignated Fund Balance}}{\text{Current Year Total Budget (less capital outlay and debt service)}} = \% \text{ of Fund Balance}$$

## Investment Policy

### Objective

To establish a uniform policy governing the investment of operating funds of the Town of Buchanan.

### Policy

It is the policy of the Town of Buchanan to invest public funds in a manner that will provide the highest investment return consistent with the protection of principle while meeting the daily cash flow demands of the Town. The Town shall conform to all applicable legal requirements governing the investment of public funds.

### Investment Objective

The primary objectives, in priority order, of the Town of Buchanan investment activities shall be:

- 1) Safety. Investments of the Town shall be undertaken in a manner that seeks to ensure the preservation of capital.
- 2) Liquidity. Town investments will remain sufficiently liquid to enable the Town to meet all operating requirements that might be reasonably anticipated.
- 3) Return on Investments. Town investments shall seek a high rate of return commensurate with the objectives of safety and liquidity.

### Delegation of Authority

Management responsibility for the investment of funds is hereby delegated to the Town Administrator/Clerk and Town Deputy Clerk with oversight by the Town Board.

### Ethics and Conflict of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

## **Authorized and Suitable Investments**

The investment of Town funds shall be in accordance with Wisconsin statutes. As practicable, investment amounts are limited to the maximum of state and FDIC insurance limits for each institution unless collateralized.

- Certificates of Deposit (CD). Town funds may be invested in a CD at any financial institution authorized as a public depository for the Town.
- Local Government Investment Pool (LGIP). Town funds may be invested in the Wisconsin Local Government Investment Pool.
- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government.
- Money Market and Savings Deposit. Town funds may be invested in interest bearing checking, savings and money market accounts provided by a Town approved public depository.