

Town of

B Buchanan

The logo features three stylized houses with dark blue roofs and white walls. The houses are arranged in a row, with the middle one being the tallest. A thick red outline follows the top of the houses, curving upwards and then downwards to form a large, stylized 'B' shape that encompasses the word 'Buchanan'. The houses have simple window cutouts.

Outagamie County, Wisconsin

2020

ANNUAL BUDGET

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020





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Introduction

Directory of Town Officials



Members of the Town Board

Mark McAndrews	Town Chairperson
Karen Lawrence	Supervisor 1
Dennis Reinke	Supervisor 2
Chuck Kavanaugh	Supervisor 3
Tom Walsh	Supervisor 4

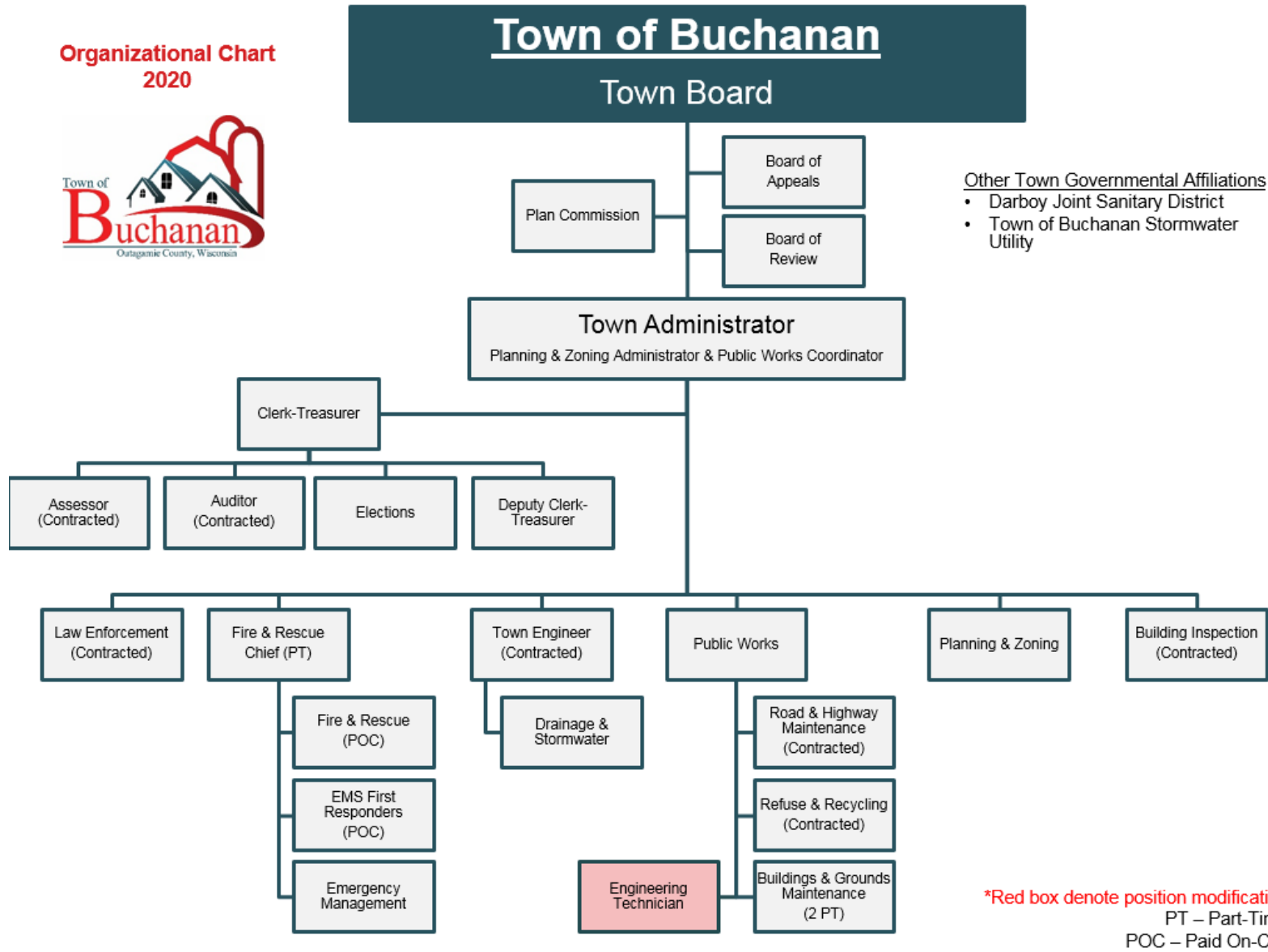
Administration

Tony Brown	Town Administrator
Cynthia Sieracki	Clerk/Treasurer
Cathy Bolwerk	Deputy Clerk/Treasurer
Ray Mohr	Fire Chief
Bill Gaber, Accurate Appraisal, LLC	Assessor
Rich Carlson, Town Counsel Law and Litigation	Town Attorney
Lt. Ryan Carpenter	Buchanan Outagamie County Sheriff's Deputies
Paul Hermes	Building Inspector
Thad Majkowski, Cedar Corporation	Town Engineer

Town Organizational Chart



Organizational Chart
2020





Location

The Town of Buchanan is located in Outagamie County and is a suburb east of the City of Appleton. Buchanan, at 16.9 miles, is bounded by STH 441 on the west, Outagamie Road to the east, CTH CE/Fox River to the north and CTH KK to the south. The Town is a unique blend of rural and urban development. Buchanan shares a common boundary with the communities of Appleton, Kimberly, Kaukauna, Combined Locks, Harrison and the Towns of Holland, Wrightstown and Woodville.

The Town is serviced by major arterial roads such as STH 441, STH 55, CTH KK (Calumet Street) and CTH CE (College Avenue).





Community Demographics

General:

Established 1858
Area in square miles: 16.9
Population: 7,082

Population by Gender:

Male: 50.2%
Female: 49.8%

Number of housing unit:

Owner-occupied: 76.5%
Renter-occupied: 23.5%

Population by Race:

White: 94.8%
Black: 0.0%
American Indian: 0.1%
Asian: 1.7%
Hispanic or Latino: 1.7%
Some other race: 0.9%
Two or more races: 0.7%

Population by Age:

Under 5 years: 6.8%
5 to 14 years: 16.6%
15 to 24 years: 10.5%
25 to 34 years: 9.5%
35 to 44 years: 11.7%
45 to 54 years: 17.8%
55 to 64 years: 16.0%
65 years and over: 10.9%

Employed Population 16+ by Industry:

Agriculture: 0.4%
Construction: 4.3%
Manufacturing: 24.1%
Wholesale trade: 4.7%
Retail trade: 7.9%
Transportation/Utilities: 4.6%
Information: 1.9%
Finance/Insurance/Real Estate: 7.8%
Services: 40.9%
Public Administration: 3.5%

Personal Income:

Median household income: \$78,342
Average household income: \$89,790
Per capita income: \$34,529

Source U.S Dept. of Commerce, US Census Bureau, 2017 ACS 5-Year Estimates



History

The area now known as the Town of Buchanan was originally settled by French, Dutch, Irish and Germans. The French were here before the U.S. survey. This was established by the private claims of Ducharm and Grignon on the north side of the river. William Lamure, son of Joseph Lamure, one of the first French settlers, said that in 1835 when his father bought land in Section 34 from Daniel Whitney of Green Bay, he had only two neighbors, Paul Beaulieu and Capt. Porlier. William Lamure, if not the first, was among the first settlers of Buchanan.

The French settlers, all of whom were born in Lower Canada, first landed in Green Bay which then had a reputation as a fur, game and shipping point.

Father Theodore J. Van den Broek, who founded St. John's Congregation in Little Chute in 1836, was responsible to a great extent in inducing the Dutch to settle in Buchanan. After a trip back to his native land in 1847 a large number of Dutch people came back with him.

The Irish settlers of Buchanan were not all actuated by the same motive. Some came to work on the government canal, which took place from 1851 to 1855; others to acquire good land at a low price. Denied the privilege of owning land in Ireland, they were land hungry. None of the Irish came directly from Ireland, they had been employed on farms and in cotton and other factories in the eastern states prior to coming to Buchanan.

In 1842 a group of German immigrants settled in the area now known as Buchanan. The failure of the common people of Germany and Austria to obtain a united nation and a voice in the government causing a revolution in which Johan Kinkel and Carl Schurz took a prominent part, was responsible to a great extent for the influx of thousands of Germans. Many of the German pioneers, like the Irish, did not come to Buchanan directly from their native land. One early German settler said that his parents settled in Buchanan because of its excellent timber, soil and accessibility to the Little Chute Catholic Church.

The Town of Buchanan was established in 1858. The first annual meeting was held at school house number two. Undoubtedly, the new town was named after James Buchanan who was then president of the United States.

The early trappers and French settlers depended to a considerable extent upon game and fish for a livelihood. Living on the bank of the river, side by side, they could till the land south of them, could fish from their own pier, and in case of an Indian uprising, their living close to one another strengthened their defense.

The territory now comprising the Town of Buchanan was a dense forest with Indian clearings or fields and Indian trails, all of which are shown on an early survey map. The maps of the original survey of Ranges No. 18 and 19E are very comprehensive. They show the meanders of the river, and of the islands at Kaukauna, the cracks and natural land slopes; the falls and rapids of the river, more Indian clearings and Indian camps, sugar cabins, and river crossings, schools, Indian missions, saw mill, and Indian trails, etc.

Community Profile



The houses, barns and stables were constructed out of logs. The Ryan's home was built in 1867 and was one of the first frame houses in Buchanan.

The tools and implements of the early settlers in Buchanan were few and simple. An axe, cross-cut saw, plow, drag, scythe, sickle, cradle, hand rake, flail, sleigh, and lumber wagon were the usual equipment. When land was cleared of timber stumps remained until they could be pried out by hand. All grain was threshed by the flail until the early seventies. A yoke of oxen did both the farm work and the marketing. If a farmer had a couple of cows, a few pigs, a dozen chickens, a few geese, ten or more sheep, he was considered well to do. The cows were milked only in the summer time. The pioneer who had fresh milk in the winter was an exception to the rule.

Many of the pioneers of Buchanan were either middle aged or younger when they settled here. A few had a couple of children before coming. All raised large families. It was the exception where there were fewer than six children, and ten and twelve children was not uncommon. The children like their parents were strong and robust. They were not afraid to work. Children before their teens did the work of an adult. The boys cut and barked bolts and headings, piled and burned brush, delivered the wood in the form of bolts, headings or cord wood to the purchaser; plowed, dragged and seeded, raked and cocked hay; bound and shocked grain, cut and husked corn, loaded and spread manure, among many other things. The girls helped with the chores. They fed the poultry, calves, and pigs. They milked and churned. They hoed the potatoes and poisoned the potato bugs. Frequently, they helped in the fields raking hay, binding and shocking grain, hoeing and husking corn, digging then picking up potatoes and many other ways of assisting their parents.

The Holy Angels Catholic Church was erected in 1874 and is a key landmark in the town.

Darboy, as much of the town is commonly known, is an unincorporated community. The Darboy name stems from a post office that was established in 1877 and named after French Archbishop Georges Darboy. The post office closed in 1901.

In 1972, local farmers concerned about future growth in Darboy, organized the Darboy Joint Sanitary District No. 1. The District's water and sewer services helped fuel the explosive population growth in the 1990s. The present Buchanan Town Hall was built in 1991.

In 2000 the town had a population of 5,827. The Town experienced 20% growth since 2000, resulting in a 2017 population of 6,969.

The fact that Buchanan's pioneers were French, Hollanders, Germans and Irish, (each race having its own characteristics and habits), did not militate against neighborliness. Neither did difference in religion prevent social contact. All, having left Europe to escape tyrannical laws and religious persecution, were imbued with the spirit of tolerance and square dealing. Poverty and the uncertainty of the future, developed in them the sense of comradeship and Samaritanism. In the case of misfortune, loss, illness, or bereavement, the more fortunate neighbors vied with one another to assist and console the unfortunate ones, even to the extent of neglecting their own crops and families.

Community Profile



The pioneers of the Town of Buchanan were not only good neighbors, but also good citizens. They were honest, industrious, peaceable, and law abiding. In industry, honesty, and ability they compared favorably with the colonists of the original thirteen states; in tolerance, they excelled.

Note: Many of the statements listed above came from a booklet written by Judge Thomas H. Ryan, "History of the Town of Buchanan and Its Pioneers."

Government

The Town provides a range of services including, police, fire, public works and parks. In order to provide these services in a cost-efficient manner the Town contracts with private firms and enters into intergovernmental agreements. For Law Enforcement Services, the Town has an intergovernmental agreement with the Village of Combined Locks and the Outagamie County Sheriff's Department to provide 24 hour, 7 days a week public safety protection. The Town contracts for the following services: Assessing, Engineering, IT, Legal and Waste Collection.

The Town is served by a five member Town Board, all of which are elected for two year terms. A full-time appointed Town Administrator administers the directives of the Town Board and day-to-day operations of the Town. A part-time appointed Clerk/Treasurer carries out the statutory duties of Town Clerk & Town Treasurer. The Town Board meets to conduct Town business on the third Tuesday of the month at 7:00 p.m. The Town Board is elected by numbered seats and is accountable to elector's Town wide. For an organizational chart of the Town of Buchanan see, page 3.



Sewer and water services are provided to the urbanized portion of the Town by Darboy Joint Sanitary District No. 1. The District operates as a separate organization and also serves the neighboring Village of Harrison.

A portion of the Town is also served by the Garners Creek Storm Water Utility. The Utility serves the Town as well as the Villages of Combined Locks, Harrison and Kimberly.

Plans and Studies Listing

Listed below are some of the numerous plans and studies that have been developed to help guide the Town's operational objectives, long-term planning goals, and future capital needs.

1. Organizational Assessment and Employee Classification and Compensation Study (2019)
2. Drainage and Roadway Preliminary Engineering Study (2019)
3. Town of Buchanan Comprehensive Plan (2018)
4. Open Space and Recreation Facilities Plan for years 2018-2022 (2017)
5. Emergency Response Plan (last updated, 2018)
6. Strategic planning sessions held (2014, 2015 & 2016)
7. Economic Development Strategy (2013)
8. Comprehensive Drainage Study (2011)
9. Five Year Capital Improvement Plan (updated annually)
10. Road Studies
 - Emons Road Reconstruction (2017)
 - Eisenhower Drive Urbanization (2014)

Budget Process



The budget process begins each year with the Town Administrator submitting a budget development calendar to elected officials and department heads detailing the annual process, deadlines and meeting dates.

The Town Administrator presents the five-year budget forecast to the Town Board. This assist in the Board understanding the overall financial picture for the budget. At this time, the members will identify priorities such as tax levy, debt issuance, programs, projects, etc. The budget process this year was unique due to the Organizational Assessment and Employee Classification and Compensation Study & Drainage and Roadway Preliminary Engineering Study being undertaken and completed during the budget process in September, i.e., the dates vary compared to historical norms.

The Board and Administrator provides general guidelines to departments to serve as a guide for compiling their operating budget requests. In late June/early July, the Town Administrator distributes a memo and a budget worksheet to department directors and contractors to be used for budget requests. The prior two years actuals, current year budget, and current year to date information is contained in the budget worksheet.

In late July, budget requests from department are due. Then, meetings are set up for departments to review the requests with the Town Administrator.

From August to November, the Town Board and officials prepare a proposed budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means to finance them.

In early November, there is a public hearing held to obtain taxpayers comments. Following the public hearing there is a special Town meeting where the electors set the compensation for elected officials and approve the town tax levy.

At the regularly scheduled November Board meeting the Town Board reviews the proposed budget, including authorized additions and deletions, and is legally enacted by Town Board action.

Budget Calendar



Date	Item
May 21	Budget calendar discussed with Town Board
July 16	Town Administrator presents five-year forecast to Town Board
July 17	Budget calendar and memorandum distributed to key staff members
August 18	Department requests due to Town Administrator
August 26	Department budget request reviews with Town Administrator
October 29	Special Town Board meeting to review executive budget
November 7	Special Town meeting to have a public hearing for the proposed budget and for the electors to establish the compensation of elected officials and adopt the town tax levy
November 19	Town Board approves resolution adopting the 2019 Fiscal Year Budget

2020 Budget Factors



Budget Transmittal

Honorable Members of the Town of Buchanan Town Board,

I am pleased to present to you the 2020 budget for the Town of Buchanan. This document serves to meet statutory requirements, provide transparency and facilitate decision making and prioritization of the Town Board. The budget strives to continue the Town's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Buchanan continues to be a strong, financially sound local municipal unit of government.

2020 Major Budget Figures

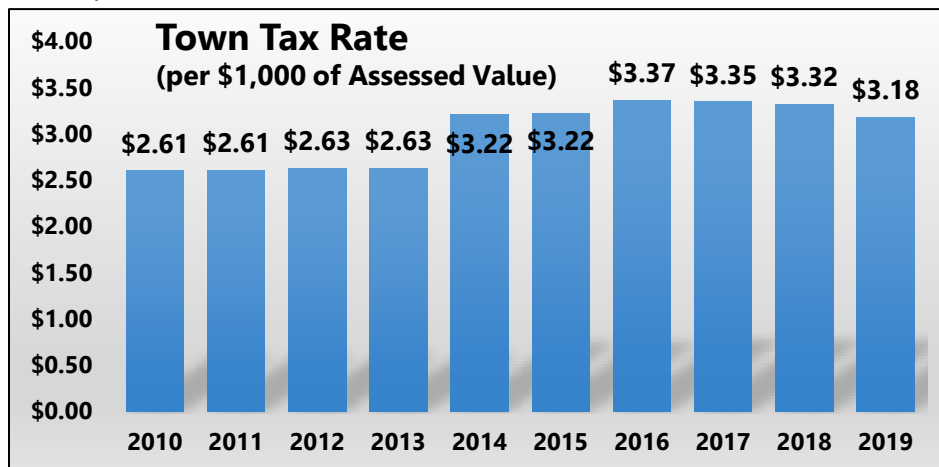
- ❖ \$5,420,137 in total expenditures.
- ❖ \$2,224,845 in general operating expenditures, 1.1% increase from 2019.
- ❖ \$2,254,755 Town tax levy, 1.76% increase from 2019.
- ❖ \$485,000 in debt proceeds for capital projects.
- ❖ 2019 tax rate of \$3.18/\$1,000 of assessed value, 4.3% decrease from 2018 tax rate.
- ❖ Special charge for residential waste collection/disposal of \$150.91, increase of 6.7% from 2019.

The 2020 fiscal year budget is a financial plan that continues moving the Town toward achieving our shared vision. The budget document is a means for allocating the resources of the Town to a variety of services necessary to protect and enhance the community, improve infrastructure and provide quality administration and oversight.

General Budget Summary

Tax Rate & Levy

The 2020 Budget reflects a slight decrease (14¢) in the tax rate from 2019 to \$3.18. The tax rate supports a Town Tax Levy involving three basic components; the tax rate for general levy, the tax rate allocated for debt service and the tax rate for road maintenance/improvement fund.



Budget Transmittal



The General Property Tax Levy for 2019, required for basic operations and governance is increasing by approximately \$38,962 from 2018. This increase is provided by the net new growth (percentage increase in equalized value due to net new growth [development] in the prior year) of the Town and is used to support general cost-of-business increases. What is unique this year is there are a number of additional adjustments to the property tax levy, which are listed below*:

- Increase in the levy for the Town's share of refunded taxes due to Lowe's property tax assessment appeal: \$19,833 (one-time adjustment, not built into base levy)
- Increase in the levy for the Town to take ownership of the Outagamie County emergency warning siren at Town Hall: \$500 (one-time adjustment, built into base levy)
- Decrease in the levy for the annexation of land: \$3,028 (adjustment built into base levy)
- Increase in the levy for unused levy carryforward from prior years: \$338 (adjustment built into based levy)

After accounting for these modifications, the actual increase is \$20,671, or 1.46%, from 2018.

The debt service levy portion is required to meet the annual debt obligations. For the 2019 tax year, this amount is due to remain the same as 2018 at \$452,990. In 2019, the Town issued \$535,000 to support the acquisition of two properties for public purposes. The debt service for this issuance does not commence until 2021.

The third component of the tax levy is the road maintenance/improvement levy. This levy, \$350,000, was approved by Town electors as part of a 2014 Town Referendum. These funds are used for the sole and exclusive purposes of maintaining existing Town roads.

2018-2019 Tax Levy

Tax Year	2018	2019	2018-2019 Change (\$)	2018-2019 Change (%)
<i>General Fund Levy*</i>	\$1,412,803	\$1,451,765	\$38,962	2.76%
<i>Road Improvement Levy</i>	\$350,000	\$350,000	\$0	0.00%
<i>Debt Service Levy</i>	\$452,990	\$452,990	\$0	0.00%
Total Tax Levy	\$2,215,793	\$2,254,755	\$38,962	1.76%
<i>Tax Rate</i>	\$3.32	\$3.18	(\$0.14)	-4.22%

*See note above about 2019 General Fund Property Tax Levy

Assessed Value & Budget Effect on Residents

The total assessed value of the Town is \$709,121,008 a 6.37% increase from the previous year. This increase is a reflection of the revaluation completed in 2019. It suggests the Town's assessed values are coming into line with fair market value.

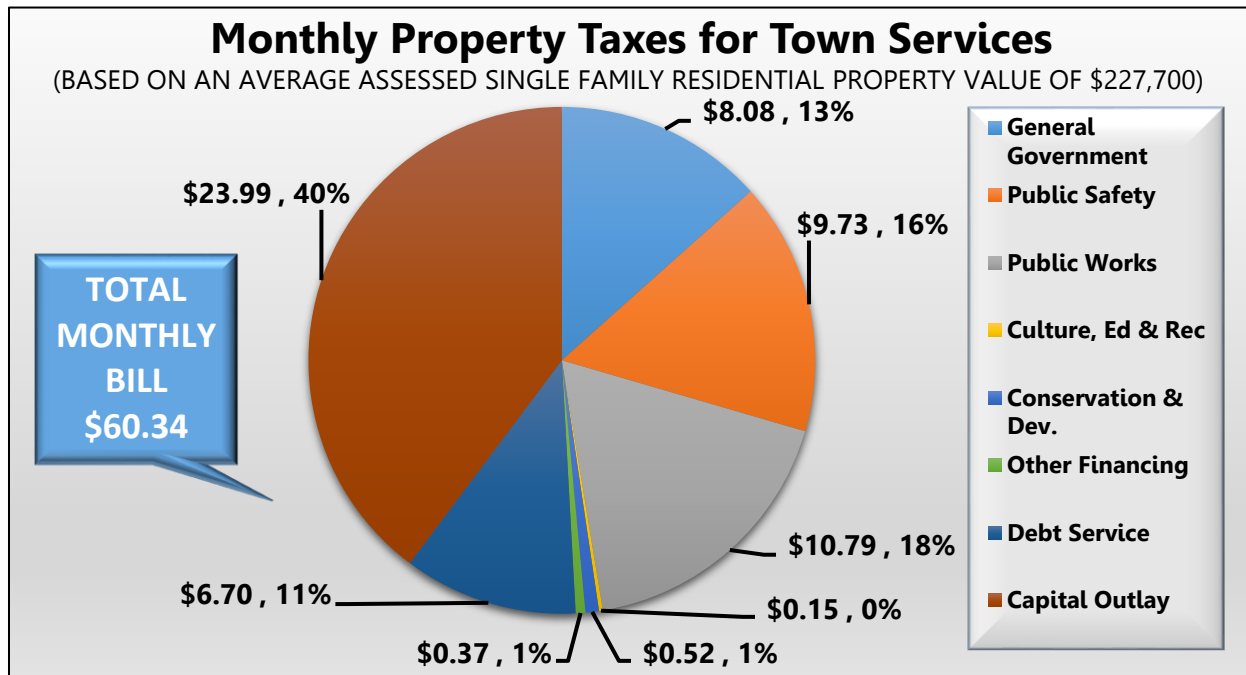
The 2020 budget results in a tax rate of \$3.18 per \$1,000 of assessed value, which is a 14¢ decrease. For an average assessed single family residential property in the Town

Budget Transmittal

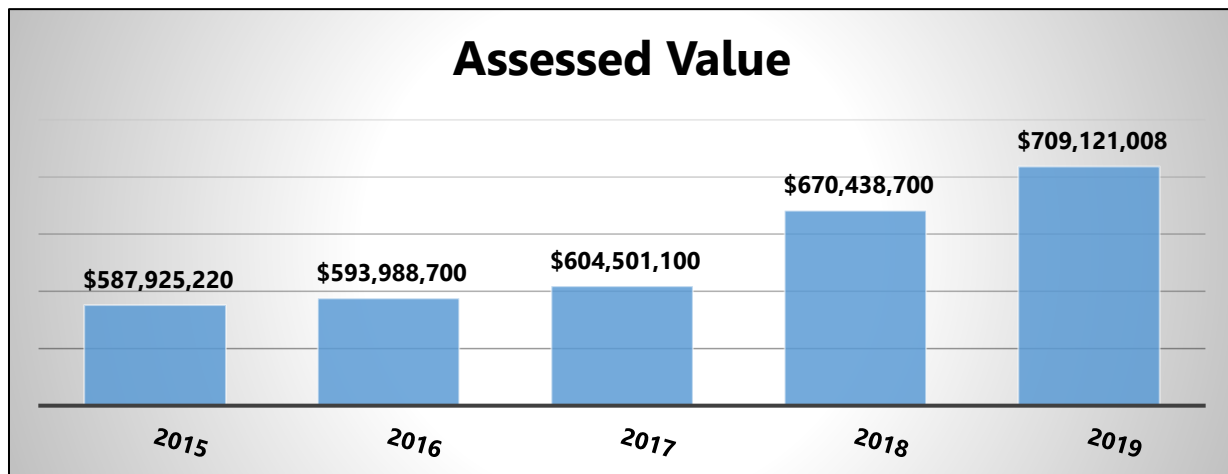


of Buchanan (\$227,700 assessed property), this results in a total Town tax bill for Town services of \$724.09 (not including any special charges, fees, etc.). This is a decrease of \$31.87 from 2018.

The following chart displays the property taxes for Town services on the average single family residential property (\$227,700) in the Town of Buchanan for 2020:



The following chart displays the Town's total assessed values from 2015 through 2019 (2020 budget):

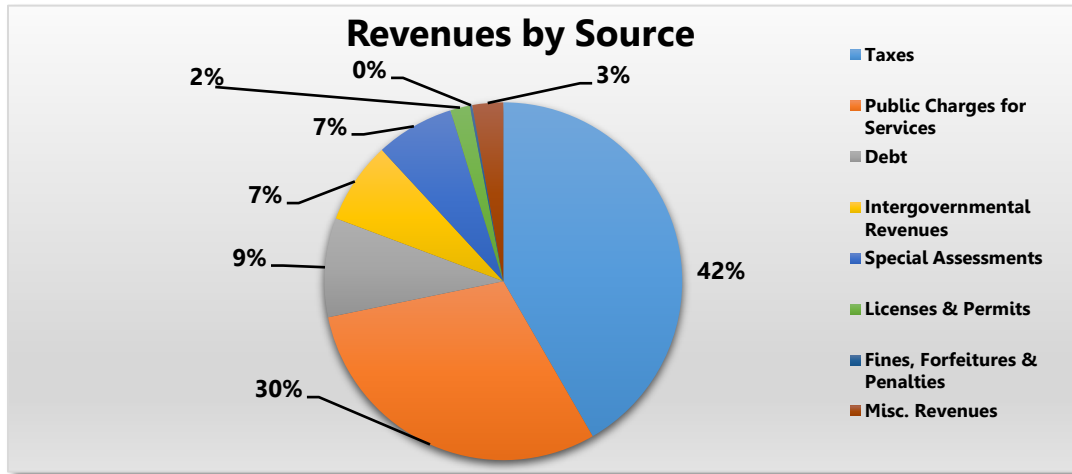




Revenue Summary

The Town’s \$2,254,755 tax levy is only a portion of the Town’s total revenue sources. Total revenues for all sources are \$5,420,137. Most revenue categories are planned to stay flat or increase for the 2020 fiscal year.

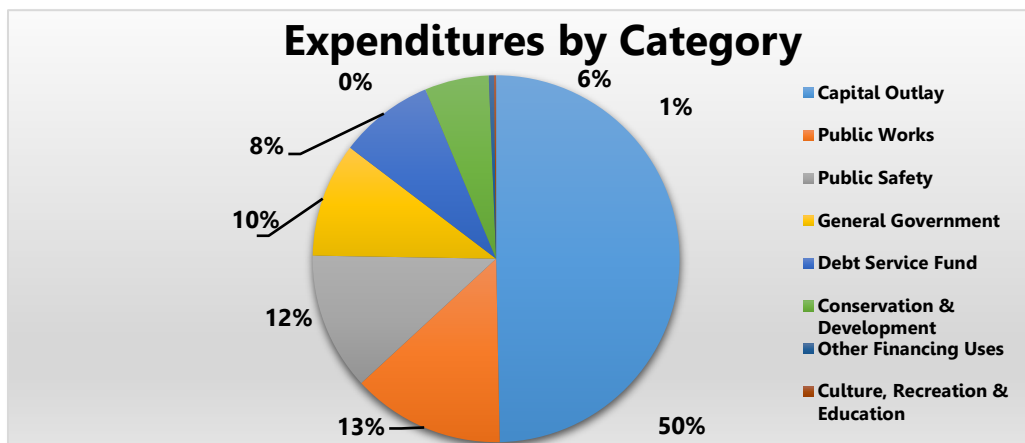
The following pie chart details the Town’s Total Revenues by source. General Fund taxes are currently 41.7% of the total General Fund budget revenues for the Town.



Expenditures Summary

Total expenditures are \$5,210,241. Most expenditure categories are increasing due to rising costs, program changes, etc. in the 2020 fiscal year with the exception of the Debt Service Fund.

The following pie chart details the Town’s Total Expenditures by category. Capital Projects currently represents 49.5% of the total budget expenditures for the Town.





State Levy Limits & Major Aids

2011 Wisconsin Act 32

The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. The State has had levy limits for decades, but the current iteration began with the 2011 Wisconsin Act 32. Under this piece of legislation the Town is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. The Town can exceed this limit, if approved, by referendum. Also, carrying forward an unused portion of the previous year's levy may occur up to a maximum of 0.5% with an extraordinary vote of the Town Board and upon approval of the electors at the budget meeting. Levy limits continue to not apply to debt service on General Obligation debt authorized after July 1, 2005.

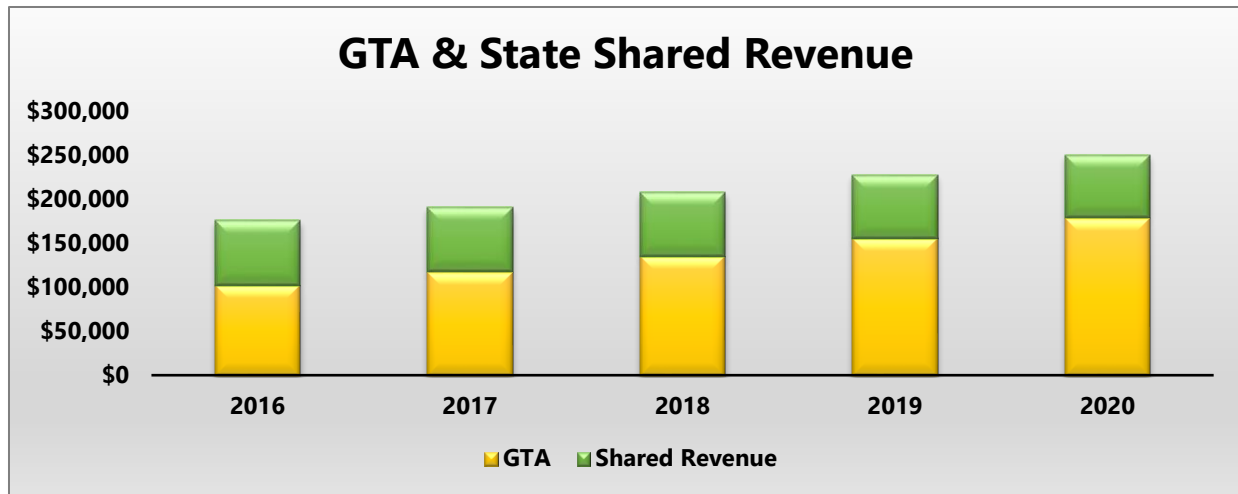
The State has further constrained municipalities by adopting additional restrictions. Within the 2013-2015 State budget (2013 Wisconsin Act 20) there is a provision stating that on or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes. These fees cover the following services: garbage collection, fire protection, snow plowing, street sweeping and stormwater management.

Currently, there are three modifications that were made to the levy limits. The first is to the levy adjustment for debt service on debt issued before 2005. The second change is that the levy limits do not apply to fees for the production, storage, transmission, sale and delivery of water for public fire protection. Lastly, the language of a municipal levy limit referendum must include the specific purpose for the additional levied funds.

From 2018 to 2019 the Town experienced a 1.19% growth in net new construction; therefore the Town is allowed to increase its property tax levy by this amount for 2019.

State of Wisconsin Major Aids

Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids (GTA) and State Shared Revenues. The Town will likely experience an increase in GTA due to the method the State uses to determine aid amounts. One of the major determinants is the amount a municipality has annual spent on average over the previous six years. Since the Town has increased its infrastructure investment since 2014 these higher years will be utilized in the six year average calculation. The following table illustrates these aids for the last six years.

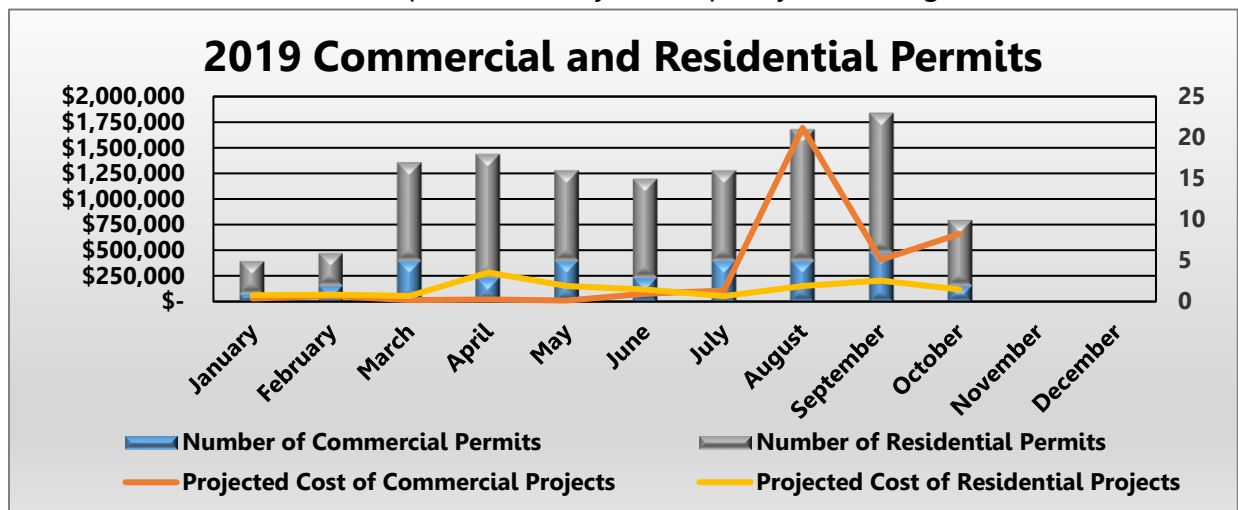


Growth & Development

Over the last 20 years (2000-2019) the Town has seen a 22% increase in its population. Population estimates provided by the Wisconsin Department of Administration indicate the Town has experienced minimal population growth since the 2010 Census, 4.84%. The estimated population for 2019 is 7,082 (0.3%). The slowing population growth and development is to a large degree due to the lack of utilities outside of the Darboy Sanitary District service area and a lack of available land inside the service area.

Although recent historical residential population growth has slowed, general residential development and investment in existing commercial enterprises have been relatively healthy. Monitoring the amount of permitting occurring in the Town can be a key indicator of growth and development. Planning of services will be necessary to meet the demands on municipal services.

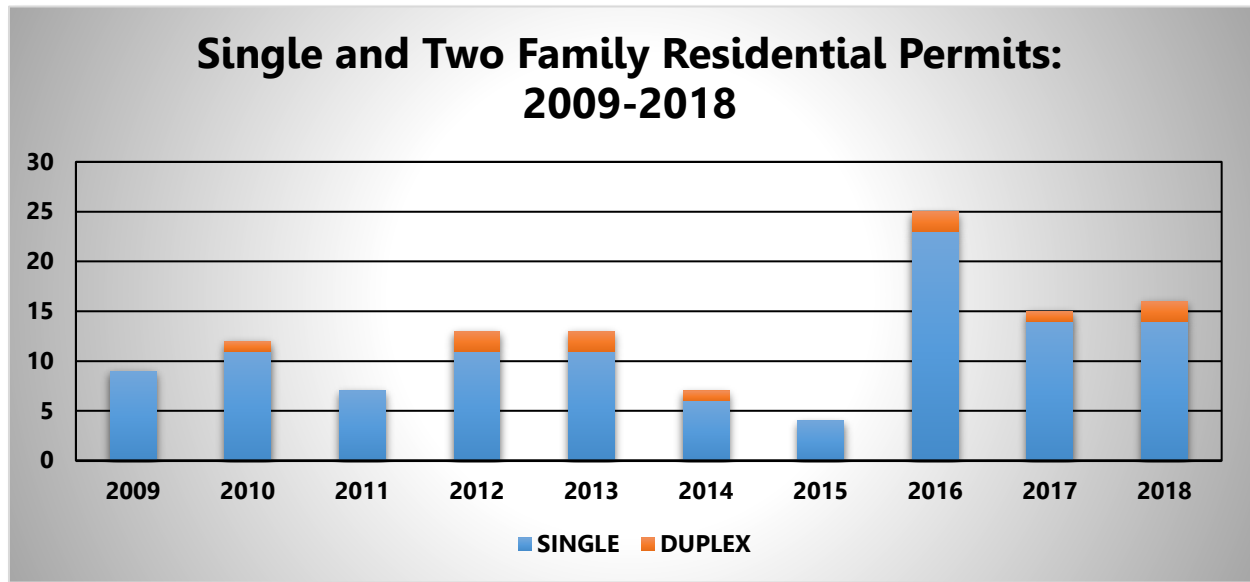
Below is a breakdown of the permit activity in the past year through October.



Budget Transmittal



As you can see, through October there has been consistent activity. A total of 147 permits for commercial and residential projects for a total projected cost of \$4,462,490 have been approved. Compared to this point last year, October 2018, the total number of permits were about the same at 150, however there was a \$1,560,606 or 54% less in the estimated value of projects being completed. This increase will impact the Town's ability to raise the tax levy in a favorable manner in 2020.



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2019 Key Development Statistics

- \$2.64M in New Homes
- \$1.3M in Home Improvements
- \$3.1M in Commercial Investment
- 8 Single family homes
- 37 Commercial-industrial permits (new buildings/ major renovations)

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As shown in the previous charts, the number and value of residential building permits issued in the Town during 2019 has slowed compared to the 10 year average, which is 11 single family and 1 two family building permit on an annual basis. The construction cost for these new builds is estimated to be \$1,260,000. This is \$2.74M less than the amount last year, 2018. The increase in commercial building permits will assist in offsetting the decrease. In other words, the amount of net new construction will may be slightly higher than 2019, i.e., the amount the levy can increase will likely be similar to 2019 in 2020 – 1.19%. Continued development is necessary to increase the Town's equalized value and have the financial capabilities to maintain essential services.

Other Fiscal Considerations & Challenges

The Town continues to experience increasing demands for general services and capital infrastructure repair and replacement. The level of housing, commercial and industrial

Budget Transmittal



growth, and really development, generally, is a significant factor in the Town's ability to maintain essential services. Housing growth has been consistent with the 10 year average for the past few years. Unfortunately, the availability of large tracts of land for new commercial and residential growth will continue to be a major constraint and may impede the Town's ability to realize a sufficient increase in net new construction.

There are several other key fiscal challenges that face the Town of Buchanan which always make balancing the budget a challenging task.

- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- For 2020, the Town will continue to provide funds through long-term borrowing in order to complete planned major capital improvement projects in the 10 year plan.
- State levy limits continue to be a major constraint on making recommended changes to the levy for approval by electors.
- Previous deferred maintenance activities of the Town's road and highway infrastructure continue has placed a significant constraint on the Town's ability to fund general services and other capital projects.
- Mandates related to stormwater management/maintenance other commitments to infrastructure upgrades will continue to be a significant factor in budget development.
- Risk of further annexations by neighboring municipalities and lack of growth areas served by sewer/water services making long-term planning uncertain.

Overall, the Town may be facing some continued financial challenges, but this environment also serves as an opportunity to propose or make changes which may not otherwise be possible. As an example, the Town will establish a Transportation Utility District in 2019 to address deferred maintenance.

The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost savings. In 2020, the Town will continue this approach by completing a Fire Shared Services/Consolidation Feasibility Study. These efforts should provide the Town with a perspective on potential avenues for operations in the near and long-term, which could alleviate internal and external pressures to maintain essential services and allow service provisions to increase. The Town's financial management and financial position stands poised to meet our organizational challenges and strategic priorities for 2020 and beyond.

Budget Transmittal



I would like to thank the Town Board and Staff for their efforts in crafting a budget that improves core essential services and respects the financial contributions Town taxpayers make to support them.

Respectfully Submitted,

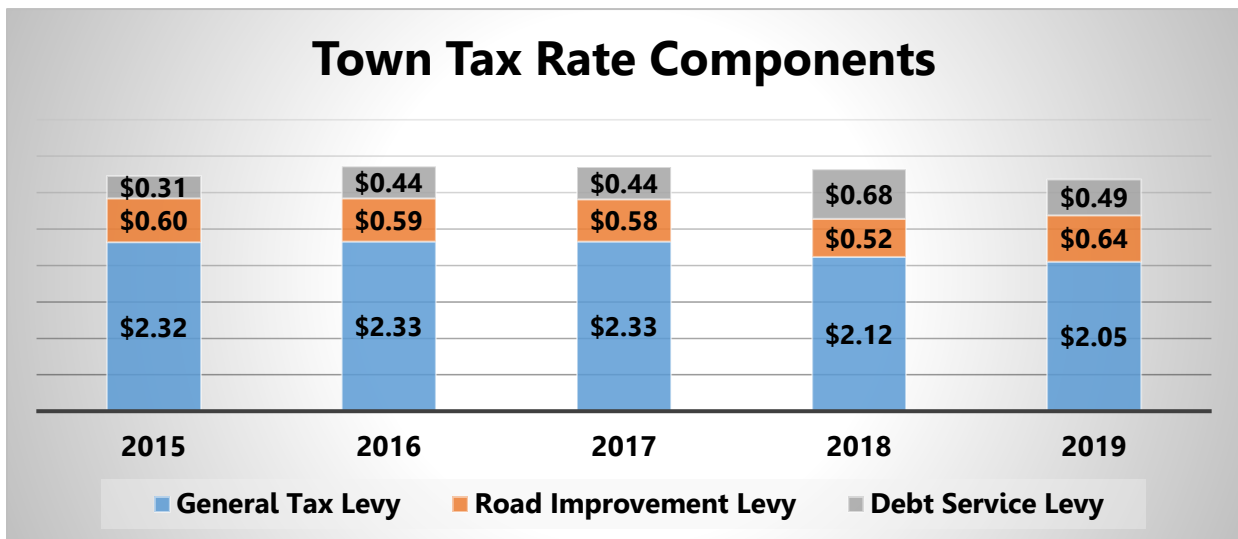
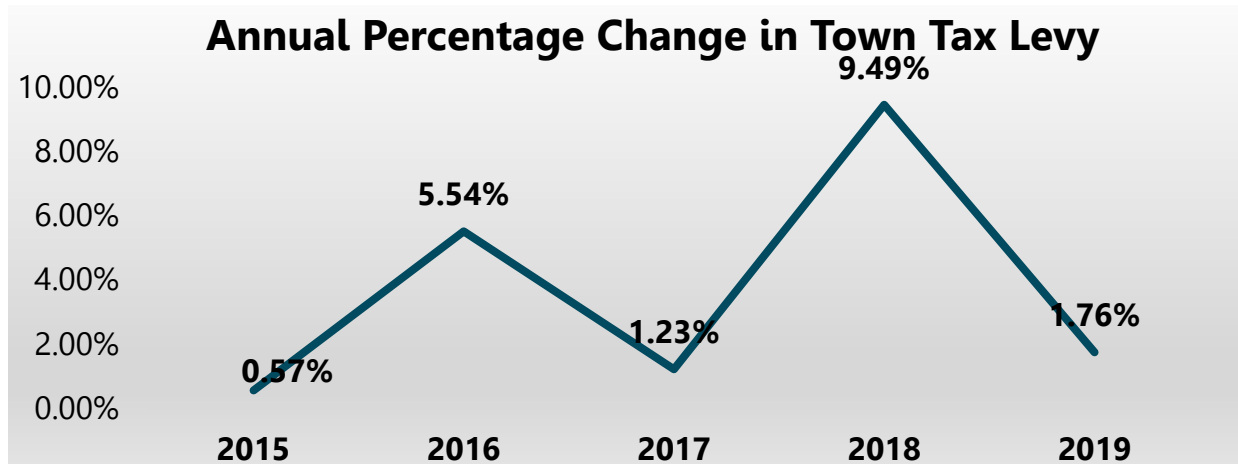
Tony Brown

Tony Brown
Town Administrator



Tax Levy Trends

- The budget resulted in an overall tax levy increase of 1.76% or \$38,962 for the 2020 budget.
- The levy will decrease the Town portion of a property tax bill for an average single family home of \$227,700 by \$31.87 for 2018.



- Levy Limits - As previously discussed, the levy limit law provides that municipalities cannot increase their annual levy for operating costs, except for an amount equal to their growth in new construction, and/or an amount equal to their decrease in pre- 2005 debt. The latter amount can be instituted in a lump sum, or spread over a period determined by the Town Board. In future years, Staff does not believe the banking the usable amount is a strategy that should be employed at this time. In future budget year's it will continue to be examined as a feasible step to take.

Budget Metrics



Tax Levy Trends

Property Tax Levy

	2016	2017	2018	2019	2020	% Chg
	Budget	Budget	Budget	Budget	Adopted	19 to '20
General Fund Levy	\$1,362,747	\$1,385,270	\$1,409,944	\$1,412,803	\$1,451,765	2.8%
Debt Service Levy	\$181,388	\$263,790	\$263,790	\$452,990	\$452,990	0.0%
Road Paving & Maintenance Levy	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	0.0%
Total Town Tax Levy	\$1,894,135	\$1,999,060	\$2,023,733	\$2,215,793	\$2,254,755	1.8%
Total Property Tax Levy						
% Change in GF	0.9%	1.7%	1.8%	0.2%	2.8%	
% Change in Debt	-0.7%	45.4%	0.0%	71.7%	0.0%	
% Change in Road	0.0%	0.0%	0.0%	0.0%	0.0%	
Total % Change	0.2%	47.1%	1.8%	71.9%	2.8%	

- The tax levy increase for non-debt funding is 2.8% or \$38,962 over the prior year tax levy. The debt service levy is not increasing in 2019 from the prior year. The total tax levy increase is 1.76% or \$38,962.

Budget Metrics

General Fund Summary

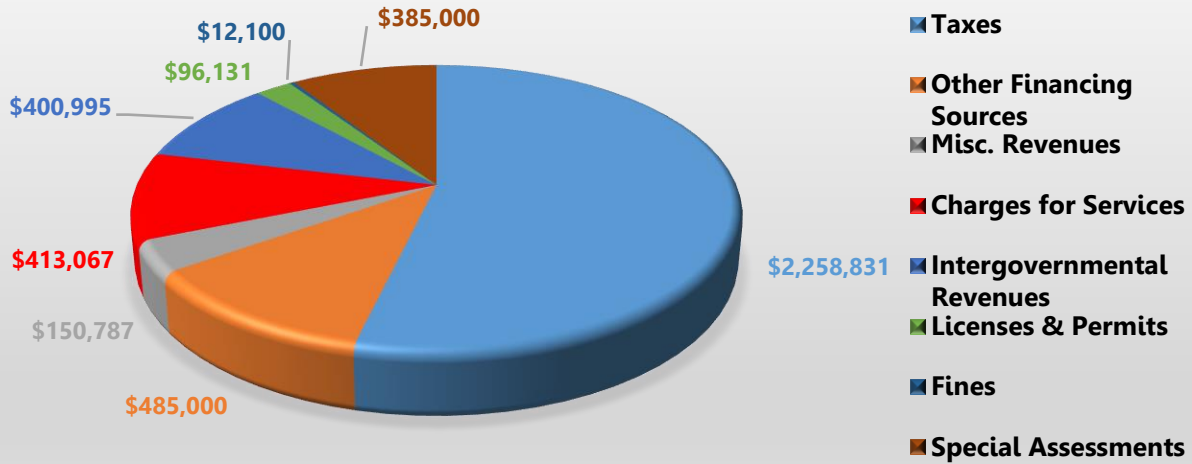


	2016	2017	2018	2019	2020	% Chg
	Actual	Actual	Actual	Adopted	Adopted	19 to '20
Revenues						
Taxes	\$ 1,895,509	\$ 2,000,017	\$ 2,039,080	\$ 2,217,514	\$ 2,258,831	1.9%
Special Assessments	\$ 23,942	\$ 36,952	\$ 24,314	\$ 10,000	\$ 385,000	3750.0%
Intergovernmental Revenues	\$ 275,300	\$ 312,946	\$ 324,810	\$ 369,900	\$ 400,995	8.4%
Licenses and Permits	\$ 136,328	\$ 95,893	\$ 101,225	\$ 95,201	\$ 96,131	1.0%
Fines	\$ 13,857	\$ 10,250	\$ 8,980	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 328,252	\$ 336,080	\$ 344,131	\$ 360,515	\$ 413,067	14.6%
Misc. Revenues	\$ 18,307	\$ 9,720	\$ 19,557	\$ 64,350	\$ 150,787	134.3%
Other Financing Sources	\$ -	\$ -	\$ 1,550,000	\$ 65,000	\$ 485,000	646.2%
Total Revenues	\$ 2,691,495	\$ 2,801,858	\$ 4,412,097	\$ 3,194,580	\$ 4,201,911	31.5%
Expenditures						
General Government	\$ 385,970	\$ 425,950	\$ 431,437	\$ 511,032	\$ 554,608	8.5%
Public Safety	\$ 558,762	\$ 725,304	\$ 666,194	\$ 648,524	\$ 648,945	0.1%
Public Works	\$ 599,527	\$ 589,202	\$ 608,894	\$ 738,090	\$ 729,337	-1.2%
Culture and Recreation	\$ 6,103	\$ 8,870	\$ 4,347	\$ 11,500	\$ 10,000	-13.0%
Conservation/Development	\$ 36,353	\$ 23,492	\$ 36,637	\$ 30,673	\$ 35,140	14.6%
Other Financing Uses	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	\$ 25,000	-37.5%
Debt Service Fund	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 452,990	0.0%
Capital Outlay	\$ 1,140,293	\$ 1,886,543	\$ 1,738,268	\$ 761,771	\$ 1,745,892	129.2%
Total Expenditures	\$ 2,988,396	\$ 3,923,151	\$ 3,779,567	\$ 3,194,580	\$ 4,201,911	31.5%
Beginning Fund Balance	\$ 2,042,172	\$ 1,795,235	\$ 615,064	\$ 1,072,263	\$ 1,005,620	-6.2%
Ending Fund Balance	\$ 1,795,235	\$ 615,064	\$ 1,072,263	\$ 1,005,620		-100.0%

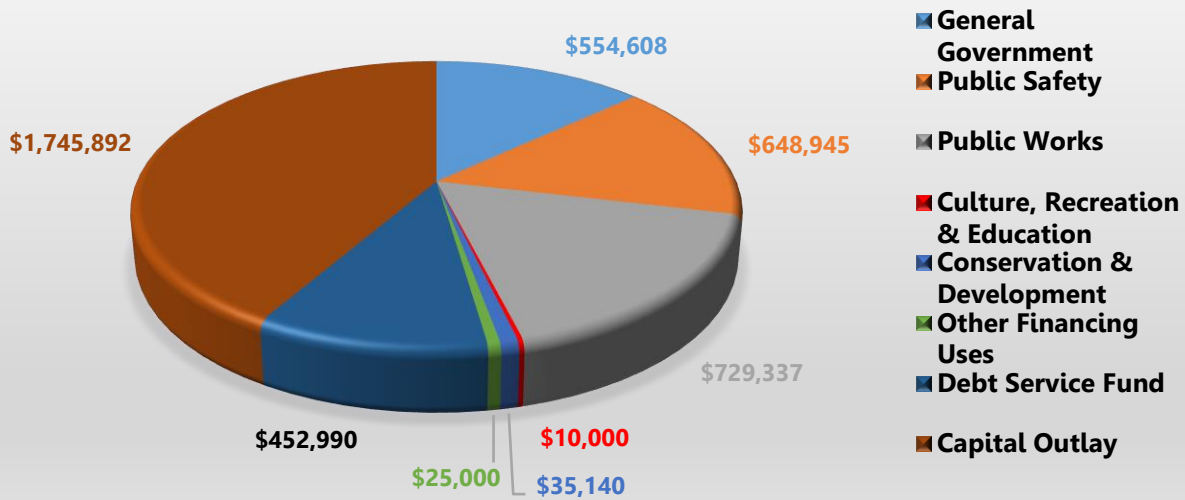
*Taxes includes Other Taxes (Woodland/Managed Forest and Annexation Tax Payments) - \$4,076



2020 GENERAL FUND REVENUES BY CATEGORY



2020 GENERAL FUND EXPENDITURE BY CATEGORY



Budget Metrics

General Fund Revenues



	2016	2017	2018	2019	2020	% Chg
	Actual	Actual	Actual	Adopted	Adopted	19 to '20
Revenues						
Property Taxes	\$ 1,895,509	\$ 2,000,017	\$ 2,039,080	\$ 2,217,514	\$ 2,258,831	1.9%
Special Assessments	\$ 23,942	\$ 36,952	\$ 24,314	\$ 10,000	\$ 385,000	3750.0%
Intergovernmental Revenues	\$ 275,300	\$ 312,946	\$ 324,810	\$ 369,900	\$ 400,995	8.4%
Licenses and Permits	\$ 136,328	\$ 95,893	\$ 101,225	\$ 95,201	\$ 96,131	1.0%
Fines	\$ 13,857	\$ 10,250	\$ 8,980	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 328,252	\$ 336,080	\$ 344,131	\$ 360,515	\$ 413,067	14.6%
Misc. Revenues	\$ 18,307	\$ 9,720	\$ 19,557	\$ 64,350	\$ 150,787	134.3%
Other Financing Sources	\$ -	\$ -	\$ 1,550,000	\$ 65,000	\$ 485,000	646.2%
Total Revenues	\$ 2,691,495	\$ 2,801,858	\$ 4,412,097	\$ 3,194,580	\$ 4,201,911	31.5%

- Special Assessments: The increase in this line item is due to the road improvement program and the utilization of this financial tool.
- Intergovernmental Revenues: The Town receives State aid from two major programs. Transportation aid and State Shared Revenues. Overall, these aids will increase by 8.45% or \$31,095. This year is the first year of aid payments for the reduction in cable franchise fees, i.e., receiving video service provider aid. The 2020-2022 state budget (2019 Act 9) reduces municipal cable franchise fees by a total of 1% by January 1, 2021, while at the same time creating a state aid program to compensate municipalities for the mandated fee reductions. The aid payment amount equals 0.5% of the gross receipts used to calculate the actual 2018 fee revenues received by the Township. The Town's payment is \$7,381. The aid payments will be distributed on or before July 27, 2020.
- Licenses and Permits: Every other year the Town reviews the Fees and Licenses Schedule and adjusts the fees based on inflation, administrative time to process transaction, a comparison to surrounding and comparable communities and if a license or permit is a new item. The Schedule includes business and occupational licenses, building permits and inspections, zoning permits, etc. Town Staff will undertake this task for the 2021 budget.
- Charges for Services: The 2020 budget amount for charges increases 14.6% or \$52,552 due to an increase in the residential collection special charge of \$8.67 from \$142.24 to \$150.91 and more accurately accounting for erosion control inspections.

Budget Metrics



General Fund Revenues

- Misc. Revenues: The funds carried over from the prior year is decreasing significantly. In addition, the use of funds applied is increasing significantly.
- Other Financing Sources: The Other Financing Sources for the 2020 budget is increasing by 646.15% or \$420,000 due to more borrowing for one-time capital projects. The total amount is \$485,000.

Budget Metrics

General Fund Expenditures



	2016	2017	2018	2019	2020	% Chg
	Actual	Actual	Actual	Adopted	Adopted	19 to '20
Expenditures						
General Government	\$385,970	\$425,950	\$431,437	\$511,032	\$554,608	8.53%
Public Safety	\$558,762	\$725,304	\$666,194	\$648,524	\$648,945	0.06%
Public Works	\$599,527	\$589,202	\$608,894	\$738,090	\$729,337	-1.19%
Culture and Recreation	\$6,103	\$8,870	\$4,347	\$11,500	\$10,000	-13.04%
Conservation/Development	\$36,353	\$23,492	\$36,637	\$30,673	\$35,140	14.56%
Other Financing Uses	\$80,000	\$-	\$30,000	\$40,000	\$25,000	-37.50%
Debt Service Fund	\$181,388	\$263,790	\$263,790	\$452,990	\$452,990	0.00%
Capital Outlay	\$1,140,293	\$1,886,543	\$1,738,268	\$761,771	\$1,745,892	129.19%
Total Expenditures	\$2,988,396	\$3,923,151	\$3,779,567	\$3,194,580	\$4,201,911	31.53%

Budget Metrics



General Fund Capital Projects Overview

The Town capitalizes purchases over \$1,000 with an estimated useful life greater than one year. These purchases are included in the Capital Outlay category. These purchases are usually larger with a longer useful life. Below is a listing of some of the Town's significant projects for 2020.

Significant 2020 Capital project expenditure highlights

▪ Transportation and Recreation Projects	
○ Transportation System Projects:	\$1,525,000
○ Town Park Improvements:	<u>\$ 54,000</u>
	\$1,579,000
▪ Communication Related Projects	
○ Audio/Visual for Town Board Room and Conference Room:	\$ 39,892
○ Town Hall Sign:	\$ 35,000
○ Citizen Survey:	\$ 14,000
○ Computer Replacement:	<u>\$ 7,500</u>
	\$ 96,392
▪ Policy and Vision Projects	
○ Strategic Plan:	\$ 25,000
○ Financial System Software:	\$ 20,000
○ Planning for Acquired Properties:	<u>\$ 10,000</u>
	\$ 55,000
▪ Public Safety Projects	
○ Trailer for Fire Specialized Equipment:	\$ 8,000
○ Mezzanine for Firehouse:	<u>\$ 7,500</u>
	\$ 15,500
TOTAL 2020 COMMUNITY INVESTMENT:	\$1,745,892

Additional details on these and other projects planned for 2020 can be found in the Capital Improvement Plan section.



"In the Spirit of Town Government"

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

**NOTICE OF PUBLIC BUDGET HEARING
FOR THE TOWN OF BUCHANAN
OUTAGAMIE COUNTY**

NOTICE IS HEREBY GIVEN THAT ON: Thursday, November 8, 2018 at 7:00 p.m. at the Town of Buchanan Town Hall, located at N178 County Road N, Appleton, Wisconsin, a PUBLIC HEARING on the PROPOSED BUDGET of the Town of Buchanan, Outagamie County, will be held. The proposed budget in detail is available for inspection at the Town Administrator's office in the Town Hall from 7:00 a.m. to 4:00 p.m., Monday through Thursday and 7:00 a.m. to 12 Noon on Fridays.

**NOTICE OF SPECIAL TOWN MEETING
OF THE ELECTORS OF THE
TOWN OF BUCHANAN
OUTAGAMIE COUNTY**

NOTICE IS HEREBY GIVEN THAT ON: Thursday, November 8, 2018, immediately following the completion of the Public Hearing on the proposed budget which begins at 7:00 p.m. at the Town of Buchanan Town Hall, located at N178 County Road N, Appleton, Wisconsin, a special town meeting of the electors, called by the Town Board pursuant to section 60.12(1)(c) of the Wisconsin Statutes, will be held for the following purposes:

1. To establish the compensation of the elected town officials for the terms of office to begin in April of 2019, pursuant to section 60.32 of the Wisconsin Statutes.
2. To adopt the 2018 town tax levy to be paid in 2019 pursuant to sec. 60.10(1)(a) of the Wisconsin Statutes. To be adopted via Resolution if State levy limits will be exceeded under section 66.0602 of the Wisconsin Statutes.

By: Cynthia Sieracki, Clerk
Town of Buchanan, Outagamie County

Publish: October 24, 2018 and October 31, 2018
Posted: October 22, 2018

Financial Overview – All Funds



Budget Summary – All Funds

The preceding pages summarized the revenues and expenditures/expenses of the Town budget. The Budget Summary also shows beginning and ending equity. For governmental funds this equity is called Fund Balance and for Proprietary funds this equity is called Net Assets.

For both fund types, fund equity is the total of revenues and other financing sources less expenditures/expenses and other financing uses on a cumulative basis. Fund equity carries forward from the previous year and is added to or subtracted from depending on whether revenues exceeded expenditures or not. Fund equity can also be thought of as assets minus liabilities. Because Proprietary funds operate on a full accrual basis their Net Assets include equity in capital assets. It is important to remember this when reviewing budgets for proprietary funds because that equity is often not available for spending.

Statement of Revenues, Expenditures and Changes in Fund Balances

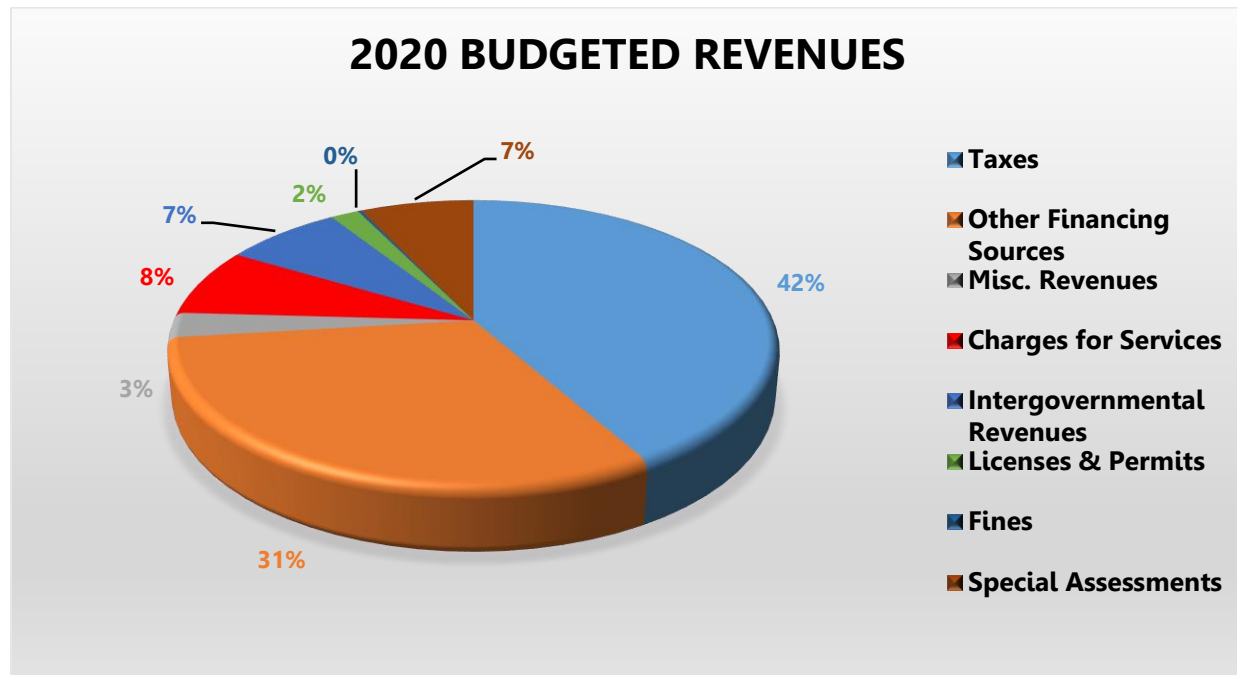
	General	Transportation Utility District	Stormwater Utility	Total Funds
Revenues				
Taxes	\$ 2,258,831	\$ -	\$ -	\$ 2,258,831
Special Assessments	\$ 385,000	\$ -	\$ -	\$ 385,000
Intergovernmental Revenues	\$ 399,095	\$ -	\$ -	\$ 399,095
Licenses & Permits	\$ 96,131	\$ -	\$ -	\$ 96,131
Fines, Forfeitures & Penalties	\$ 12,100	\$ -	\$ -	\$ 12,100
Public Charges for Services	\$ 413,067	\$ -	\$ -	\$ 413,067
Intergovernmental	\$ 1,900	\$ -	\$ -	\$ 1,900
Miscellaneous Revenues	\$ 150,787	\$ -	\$ -	\$ 150,787
Other Financing Uses (Sources)	\$ 485,000	\$ 875,000	\$ 343,226	\$ 1,703,226
Total Revenues	\$ 4,201,911	\$ 875,000	\$ 343,226	\$ 5,420,137
Expenditures				
Current:				
General Government	\$ 554,608	\$ 50,000	\$ 89,223	\$ 693,830
Public Safety	\$ 648,945	\$ -	\$ -	\$ 648,945
Public Works	\$ 729,338	\$ -	\$ -	\$ 729,338
Culture, Recreation & Safety	\$ 10,000	\$ -	\$ -	\$ 10,000
Conservation & Development	\$ 35,140	\$ -	\$ 115,239	\$ 150,379
Other Financing Uses	\$ 25,000	\$ -	\$ -	\$ 25,000
Current Total	\$ 2,003,030	\$ 50,000	\$ 204,461	\$ 2,257,491
Debt Service:				
Principal	\$ 357,662	\$ -	\$ -	\$ 357,662
Interest	\$ 95,327	\$ -	\$ -	\$ 95,327
Debt Service Total	\$ 452,989	\$ -	\$ -	\$ 452,989
Capital Projects:	\$ 1,745,892	\$ 685,229	\$ 72,000	\$ 2,503,121
Capital Projects Total	\$ 1,745,892	\$ 685,229	\$ 72,000	\$ 2,503,121
Total Expenditures	\$ 4,201,911	\$ 735,229	\$ 276,461	\$ 5,213,601
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 139,771	\$ 66,762	\$ 206,536

Distribution of Revenues and Expenditures



The following schedules show the budget summary for all funds with Town-wide revenues by source and expenditures/expenses by function.

Revenue sources include the following:

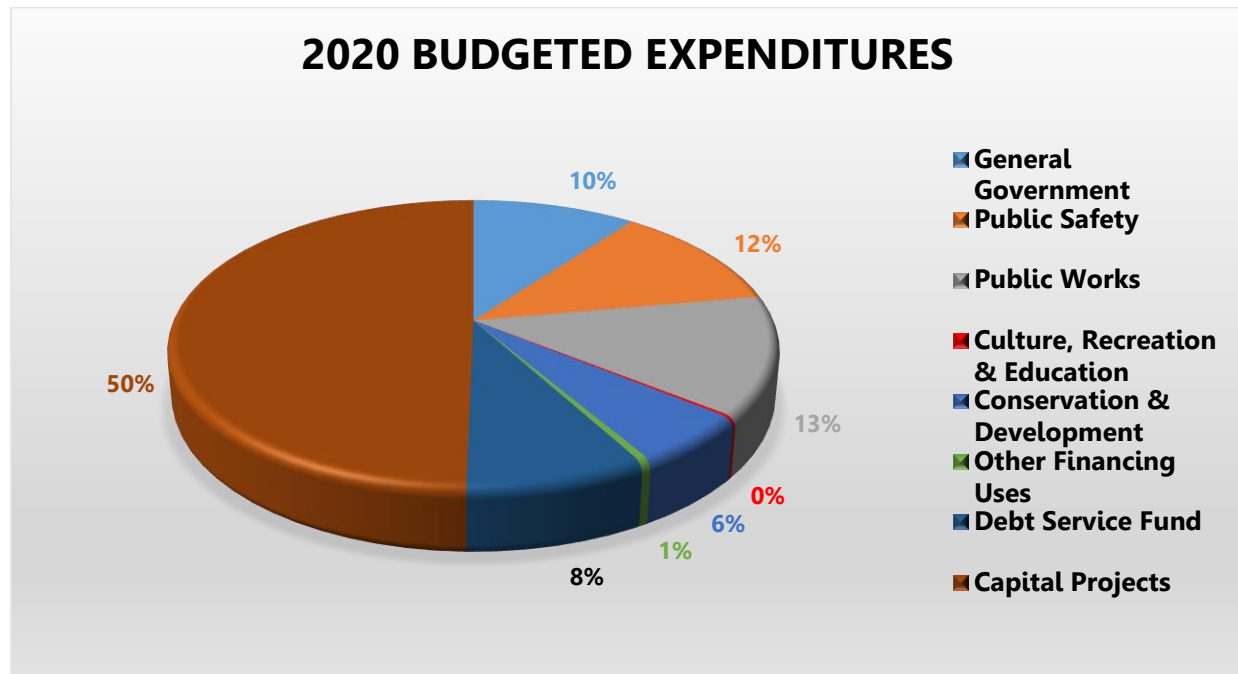


- Taxes – this source includes property tax revenue, payment in lieu of taxes, the debt service levy, road maintenance levy and annexation tax payments
- Intergovernmental Revenues – are funds provided by other levels of government usually in the form of grants or revenue sharing
- Licenses and Permits – fees assessed as part of the process of tracking and otherwise regulating the number of an activity.
- Fines – charges assessed for not following Town rules and/or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. These include waste collection special charge, fire protection fees, development agreement fees.
- Misc. Revenues – generally revenues that do not fall into one category, e.g., interest income, donations, funds carried over for prior year, transfer from other funds, and the budget use of fund balance reserves.
- Other Financing Sources – stormwater utility fees, transportation utility fees and debt proceeds. This amount tends to fluctuate significantly dependent on the types of projects and the amount of debt issued year-to-year.

Distribution of Revenues and Expenditures



Expenditure/expense include the following:



- General Government – those incurred for administration of the Town as a whole or whose function does not fit into other categories.
- Public Safety – includes costs for law enforcement services, fire services and school crossing guards
- Public Works – includes the cost of roadway maintenance, street plowing, Valley Transit expense and waste collection
- Culture and Recreation – costs of providing a sense of community to residents including maintenance of community areas
- Conservation and Development – includes costs for economic development initiatives, erosion and drainage review expenses and stormwater plan implementation
- Debt Service Fund – principal and interest payments on outstanding debt or costs incurred during the issuance of debt
- Other Financing Uses – transfers to other funds (Contingency, Fire Reserve, Building Improvement and Trail Development)
- Capital Projects – funds utilized for capital projects

Revenues Overview



Revenues

The following schedule shows in more detail, the major revenue streams for the Town.

Summary of Significant Revenues

	2016	2017	2018	2019	2020	19 to '20
	Actual	Actual	Actual	Adopted	Adopted	% Chg
Taxes						
Property Tax Levy	\$ 1,360,499	\$ 1,384,036	\$ 1,410,579	\$ 1,412,803	\$ 1,451,765	2.8%
Debt Service Levy	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 452,990	0.0%
Road Maintenance Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	0.0%
Intergovernmental						
Shared Revenues	\$ 73,390	\$ 73,127	\$ 72,693	\$ 72,047	\$ 71,968	-0.1%
General Transportation Aids	\$ 102,186	\$ 117,514	\$ 135,141	\$ 155,412	\$ 178,725	15.0%
Charges for Services						
Waste Collection Special Charge	\$ 282,596	\$ 292,103	\$ 306,207	\$ 328,715	\$ 353,126	7.4%
Other Financing Uses (Sources)						
Stormwater Utility Fees	\$ 338,621	\$ 341,712	\$ 342,106	\$ 342,826	\$ 343,226	0.1%
Transportation Utility Fees					\$ 875,000	#DIV/0!
Total significant revenues	\$ 2,688,680	\$ 2,822,282	\$ 2,880,516	\$ 3,114,793	\$ 4,076,800	30.9%
Total all revenues (excluding Debt)	\$ 2,691,495	\$ 2,801,857	\$ 3,309,649	\$ 3,457,138	\$ 4,935,136	42.8%
Significant revenues as a % of Total	100%	101%	87%	90%	83%	

Debt is not included in this exercise because of the variability of the amount in the account.

The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.

Revenues Overview



Taxes

Property taxes are levied upon all Town property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Town's tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However, these taxes are not due until the following year. As an example, the 2019 tax levy is set by the end of November, 2019. It is prorated to individual property tax bills based on the assessed value on January 1, 2019.

Property tax payments for the 2019 levy are due in full by January 31, 2020 and are recognized as revenue in the 2020 calendar year. Residents can take advantage of the Town's installment plan which allows payment of 50% of the tax bill by January 31 and 50% by July 31. Residents choosing the installment plan are not charged interest or penalties as long as all payments are made on time. The Town's tax levy is going to increase 1.8% for the 2019 tax year compared to 2018. The Town of Buchanan is subject to property tax levy limits as are all Wisconsin municipalities.

The Town's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The table below shows the Town's compliance with this mandate. The Town has a road maintenance levy as a result of a 2013 referendum passed by the electors to raise the levy by \$350,000 for road maintenance work.

Estimated impact of different Town property tax increases on a \$227,700 home, which is the average single family assessed value

	Percentage Increase	Total Tax Levy	Tax Levy Increase in Dollars (\$)	Net Assessed Value	Town Mill Rate	Home Assessed Value	Town Portion of Tax Bill	Tax Bill Change
2019 Adopted	0.00%	\$ 2,215,793		\$ 666,629,700	\$ 3.32	\$ 227,700	\$ 757	
	0.50%	\$ 2,226,872	\$ 11,079	\$ 709,121,008	\$ 3.14	\$ 227,700	\$ 715	\$ (42)
	1.00%	\$ 2,237,951	\$ 22,158	\$ 709,121,008	\$ 3.16	\$ 227,700	\$ 719	\$ (38)
2020 Adopted	1.76%	\$ 2,254,755	\$ 38,962	\$ 709,121,008	\$ 3.18	\$ 227,700	\$ 724	\$ (33)
	2.00%	\$ 2,260,109	\$ 44,316	\$ 709,121,008	\$ 3.19	\$ 227,700	\$ 726	\$ (31)
	2.50%	\$ 2,271,188	\$ 55,395	\$ 709,121,008	\$ 3.20	\$ 227,700	\$ 729	\$ (28)
	3.00%	\$ 2,282,267	\$ 66,474	\$ 709,121,008	\$ 3.22	\$ 227,700	\$ 733	\$ (24)
	4.00%	\$ 2,304,425	\$ 88,632	\$ 709,121,008	\$ 3.25	\$ 227,700	\$ 740	\$ (17)
	5.00%	\$ 2,326,583	\$ 110,790	\$ 709,121,008	\$ 3.28	\$ 227,700	\$ 747	\$ (10)
	6.00%	\$ 2,348,741	\$ 132,948	\$ 709,121,008	\$ 3.31	\$ 227,700	\$ 754	\$ (3)
	7.00%	\$ 2,370,899	\$ 155,106	\$ 709,121,008	\$ 3.34	\$ 227,700	\$ 761	\$ 4
	8.00%	\$ 2,393,056	\$ 177,263	\$ 709,121,008	\$ 3.37	\$ 227,700	\$ 768	\$ 12
	9.00%	\$ 2,415,214	\$ 199,421	\$ 709,121,008	\$ 3.41	\$ 227,700	\$ 776	\$ 19
	10.00%	\$ 2,437,372	\$ 221,579	\$ 709,121,008	\$ 3.44	\$ 227,700	\$ 783	\$ 26

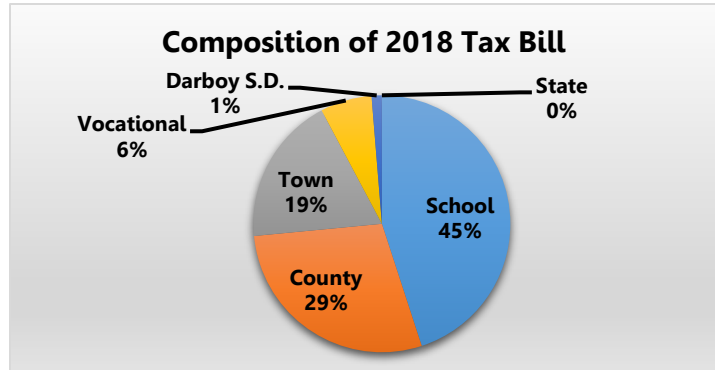
Revenues Overview



Taxes - Other Taxing Units

Resident tax bills include taxes levied by several other governmental units called overlying taxing bodies. Within the Town of Buchanan these include the State of Wisconsin, Outagamie County, a school district (Appleton Area School District, Kaukauna Area School District, Kimberly Area School District or Wrightstown Community School District), Vocational, and Darboy Sanitary District (applies if you are in the sanitary district boundaries). These are offset by some tax credits provided by the State, primarily the School Levy Credit. The School Levy Credit is a refund of property taxes for School Districts which is based on the school's levy as a percentage of all school tax levies in the state.

The graph on the right shows the makeup of a property tax bill within the Town and Kimberly Area School District (lowest school district tax rate in Township jurisdiction) for the current fiscal year.



Assessed and Equalized Values

In order to understand how individual tax bills are determined it is important we discuss the concepts of assessed value and equalized values. Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State's Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. The equalized value represents the value of all the property within a municipality in the aggregate. The Town's equalized value is then used to determine how much of the State, County and Vocational total tax levies apply to Town of Buchanan tax payers.

The assessed valuation represents the total of the values of all real and personal property within the Town, as determined by the Town's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Town as a whole. Each property within the Town has an assessed value, but due to the cost of conducting a revaluation (the process used to update all assessed values) this process is not done on an annual basis, thus the assessed value may not reflect the equalized market value for that given year. The Town is required to reassess properties within the Town if the assessed value differs from the equalized value by more than 10% for three years. The assessed value is used to prorate the tax levies to each individual property.

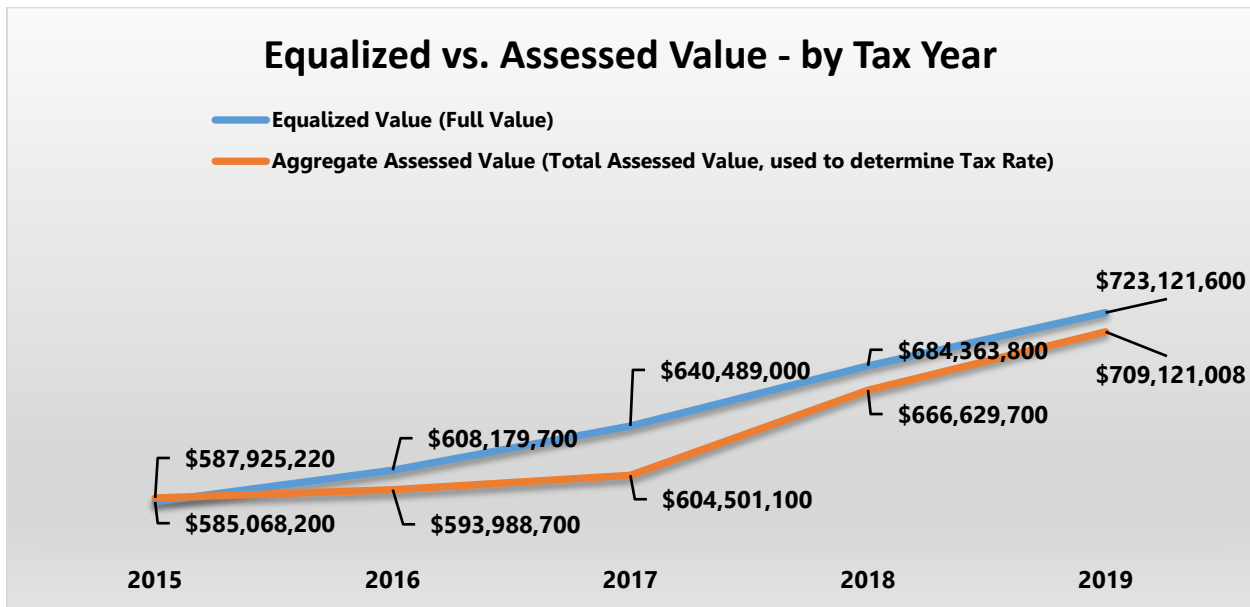
Once the annual tax levy has been established during the budget process, the Town's levy is divided by total assessed value of the Town divided by \$1,000. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, divided by \$1,000 and multiplying it by assessed tax rate.

Revenues Overview



Taxes - Assessed and Equalized Values, Continued

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates, comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties. The table below shows the relationship between the equalized property value and the assessed property values for the last several years. In 2019 the Town conducted a Town-wide market revaluation. Over the next six years the Town will conduct a Town-wide revaluation. This has never been completed and by doing one it will allow the assessor to determine the actual condition of each property in the Township.



Intergovernmental

The Town is not allowed to charge a local sales or income tax, instead these charges are collected by the State. The State then passes funding on to local governments through programs such as the State Shared Revenue and Transportation Aid Programs in amounts determined during their bi-annual budget process.

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Town receives has changed a number of times. However, generally speaking the payment is based on population and available revenues. The annual increase or decrease in the payment the Town receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Town receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year. The 2020 estimate provided by the State is \$71,968, which is \$79 less than the 2019 amount.

Revenues Overview

Intergovernmental, Continued



Transportation aids are provided based on a rolling six-year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. The Town is notified of this amount in mid-September. For 2020 the Town is anticipated to receive \$178,725, an increase of \$23,313 over 2019. Because this revenue source is dependent to some degree on the Town's spending on road construction, the Town normally dedicates as much funding as feasible to Capital Transportation Projects. This also serves to help cushion the General Fund if funding for this program declines significantly in future years.

State Payment as a % of General Fund Expenditures		
	2011	2020
	Adopted	Adopted
General Fund Exp.	\$ 1,904,068	\$ 2,455,910
Shared Revenue	\$ 76,592	\$ 71,968
% of Total GF Exp.	4%	3%
Transportation Aid	\$ 126,946	\$ 178,725
% of Total GF Exp.	7%	7%

Over the years that these programs have existed, the State has changed the funding formulas several times and the amounts received are dependent upon the State's budgetary needs. The table above shows these revenues have changed over the past 10 years.

Many of these programs have decreased over the years, fortunately the amount the Town has received has stayed relatively flat. While these payments represent specific, larger programs that the Town receives funding for, there are a few smaller intergovernmental revenues the Town receives.

Charges for Services

Waste Collection Special Charge fees are how the Town has funded garbage, recycling and yard waste collection services by pro rating the cost of the program and charging each dwelling unit that receives the service a special charge. The State of Wisconsin only allows a special charge to be collected once the service has been rendered. This means the cost of the 2019 service will be charged on the 2019 tax year bill.

The special charge amount will be \$150.91. This is a 6.1% (\$8.67) increase over the 2018 amount. There are a number of contributing factors to the increase. There are a number of contributing factors. The yard waste collection rate is the most significant factor, it increased 36.8% from \$95 to \$130. The cumulative impact of this change, along with an increase in the dwelling unit count, the cost per unit/month and the refuse and yard waste disposal rate it is approximately a \$21,000 increase.

Other Financing Uses (Sources)

Stormwater Utility District Fees are how the Town funds the Stormwater Utility District to promote the public health, safety, and general welfare of the District by ensuring adequate and effective stormwater management facilities are provided and properly maintained by establishing a fair and equitable basis for charges and assessments to pay for the stormwater management system.

The special charge amount will be \$96 per Equivalent Runoff Unit (ERU). "ERU" means the statistical average horizontal impervious area of "single family homes" (single family and mobile homes) within the Town of Buchanan on the date of adoption of this Ordinance. The horizontal

Revenues Overview



Other Financing Uses (Sources), Continued

impervious area includes, but is not limited to, all areas covered by structure, roof extensions, patios, porches, driveways, and sidewalks. The ERU amount has not been modified since 1998.

Transportation Utility District Fees are a funding mechanism utilized by the Town to fund transportation system improvements. The fees are for the cost of the utility district highways, sewers, sidewalks, street lighting and the cost of any other convenience or public improvement provided in the district. The Town finds that the timely maintenance and reconstruction of the Town's transportation system to ensure safe and efficient travel throughout the Town is a fundamental Town responsibility. A structurally sound and well-maintained transportation system enhances livability, property values and economic vitality of the entire Town.

The fee will vary by land use and the average trip generation based on the Institute of Transportation Engineers Trip Generation Manual. For developed single family residential properties, the fee is \$315.29. For developed Non-Residential properties, the fee ranges from \$198.73 to \$8,404.25.

Expenditure Overview



General Fund Expenditures

The following schedule shows in more detail, the major expenditures for the Town.

Summary of Significant Expenditures (SE)

	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Adopted 2020	\$ Chg 19 to '20	% Chg 19 to '20
Salaries, Wages & Benefits	\$ 360,356	\$ 335,061	\$ 409,720	\$ 435,112	\$ 531,470	\$ 96,358	22%
Professional Fees & Contractual Services	\$ 595,824	\$ 772,955	\$ 696,939	\$ 789,141	\$ 716,000	\$ (73,141)	-9%
Valley Transit Expenses	\$ 61,383	\$ 56,100	\$ 57,000	\$ 69,120	\$ 72,639	\$ 3,519	5%
Garbage, Recycling & Yard Waste Services	\$ 325,290	\$ 346,718	\$ 376,241	\$ 369,094	\$ 390,071	\$ 20,977	6%
Total significant expenditures	\$ 1,342,853	\$ 1,510,834	\$ 1,539,900	\$ 1,662,467	\$ 1,710,180		
Total GF Expenditures	\$ 1,586,715	\$ 1,772,817	\$ 1,845,566	\$ 1,939,819	\$ 1,939,819		
Total SE as % of GF Expenditures	85%	85%	83%	86%	88%		

The following pages will provide more detailed information on the composition of each category, and the major factors that have changed from the prior year.

Expenditure Overview



Salaries & Wages

The 2020 budget includes one significant changes in staffing levels compared to 2019. The Public Works Highway and Street Maintenance budget includes the addition of an Engineering Technician. This will enhance organizational capacity and service delivery.

The intent is to have an individual on-site with the technical skills to be able to more readily address relevant issues and maintain or decrease the cost for the respective engineering related duties. These duties may include construction survey, GIS mapping, AutoCAD drafting and construction inspection of sewer, sidewalk, street and pond construction, along with review, evaluation and inspection of drainage concerns and other permitting. The goal of the position is to help solve technical problems and bring an additional perspective to address them. By building capacity it will broaden the ability for the organization to be able to address other areas of Town business, i.e., by adding this position some existing responsibilities will be assigned to him/her and other staff members will be able to re-focus their energy to be more productive and effective in other areas.

Health insurance costs make up over 50% of all benefit costs. All eligible and covered employees are budgeted to contribute 12% towards monthly premiums. The Town received a 9% increase in health premiums for 2020. Employee pension costs and payroll taxes (Social Security and Medicare) also account for another 30% of benefit costs. In 2020, the overall pension benefit costs will also increase due to a 22% increase in overall compensation and a 0.2% increase in the employer contribution. A brief history of these rates for each employee class is shown below:

Employee and Town Contribution Rate (as a % of salary) to Wisconsin Retirement System

	2016		2017		2018		2019		2020	
	Employee	Town	Employee	Town	Employee	Town	Employee	Town	Employee	Town
Gen. Municipal	6.80%	6.80%	6.80%	6.80%	6.70%	6.70%	6.55%	6.55%	6.75%	6.75%

The following table show a history of the full-time equivalent positions by expenditure category over the past four years.

Summary of Full-Time Equivalent - Position Authorized

Expenditure Category	2017	2018	2019	2020
General Government*	2.94	3.44	3.70	3.10
Public Safety**	0.53	0.72	0.78	0.80
Public Works				1.00
Total	3.47	4.16	4.48	4.90
Change from Previous Year		0.69	0.32	0.42

*Election Workers, Board Member and Appointed Officials not included.

**Volunteer Paid On-Call Firefighters not included.

Professional Fees & Contractual Services

The Town contracts out a number of local services it provides to residents and that it receives

Expenditure Overview



Professional Fees & Contractual Services, Continued

internally. In the following table most, if not all, of the larger outsourced items are listed. In the 2020 budget there is a 9% decrease in Professional Fees & Contractual Services.

Professional Fees & Contractual Services

	Actual	Actual	Actual	Adopted	Adopted	% Chg
	2016	2017	2018	2019	2020	19-'20
Legal Services	\$ 19,976	\$ 36,282	\$ 30,030	\$ 35,000	\$ 35,000	0%
Consultant Fees & Studies	\$ 2,287	\$ 350	\$ 4,995	\$ 5,000	\$ 5,000	0%
Interim Admin Expenses		\$ 40,651				#DIV/0!
Audit	\$ 6,700	\$ 6,800	\$ 6,900	\$ 7,050	\$ 7,100	1%
Assessor	\$ 12,916	\$ 12,908	\$ 22,946	\$ 48,500	\$ 48,500	0%
Law Enforcement-OCSD	\$ 363,748	\$ 505,013	\$ 458,124	\$ 405,896	\$ 402,425	-1%
Mutual Aid	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0%
Building Inspection	\$ 16,785	\$ 18,328	\$ 19,519	\$ 19,245	\$ 19,975	4%
Gen Main Exp	\$ 63,971	\$ 19,474	\$ 85,000	\$ 135,000	\$ 80,000	-41%
Engineering Consulting	\$ 21,324	\$ 24,629	\$ 15,000	\$ 15,000	\$ 15,000	0%
Winter Main	\$ 62,024	\$ 95,281	\$ 95,000	\$ 95,000	\$ 95,000	0%
Stormwater Plan Imp	\$ 18,093	\$ 5,239	\$ 15,450	\$ 15,450	\$ -	-100%
Valley Transit	\$ 61,383	\$ 56,100	\$ 71,847	\$ 69,120	\$ 72,639	5%
Total	\$ 657,207	\$ 829,055	\$ 832,811	\$ 858,261	\$ 788,639	-8%

This decrease is the result of two items, the Stormwater Plan Implementation and the associated expenses being under the purview of the Stormwater Utility and the General Maintenance Expenditures decreasing as a result of expending the one-time funds for a 2018 carryover of \$55,000.

Assessor Services

In 2018, a market revaluation was completed for all property in the Town of Buchanan. This was a physical inspection of all sales, permits and new construction for the past year and an adjustment of land and improvement values based on current market conditions. This was last completed in 2007.

Due to changes in the market during that period the Town's equalization ratio was substantially less than 100%, which means the estimate of fair market value is higher than the assessed value. Essentially, assessments undervalued what a property was worth and some taxpayers were not paying their fair share of the tax burden. As of 2019, the equalization ratio is at 98.24%. In 2018 it was below 90%, which would have put the Town out of compliance with the Wisconsin State Department of Revenue. Currently, the assessed value of the community increased 6%, some properties increased by more than that and other by less than that amount.

To prevent these large swings in valuation, the Town switched its contract with Accurate Appraisal to a full value program. This includes field inspections of all properties in the Township over the course of six (6) years and an annual market revaluation. This ensures all taxpayers are paying their fair share on an annual basis. 2019 was the first year of this program.

Expenditure Overview



General Maintenance Expenses

General Maintenance Expenses

This is the account general maintenance expense are drawn from and could include sealcoating contracting, potholes, minor patching, road maintenance supplies, trees, sweeping, minor culvert work, shouldering, etc. In 2019, approximately 60% of the funds from 2018 were carried over. These one-time funds were utilized to chipseal over one mile of roads on the east side of Town.

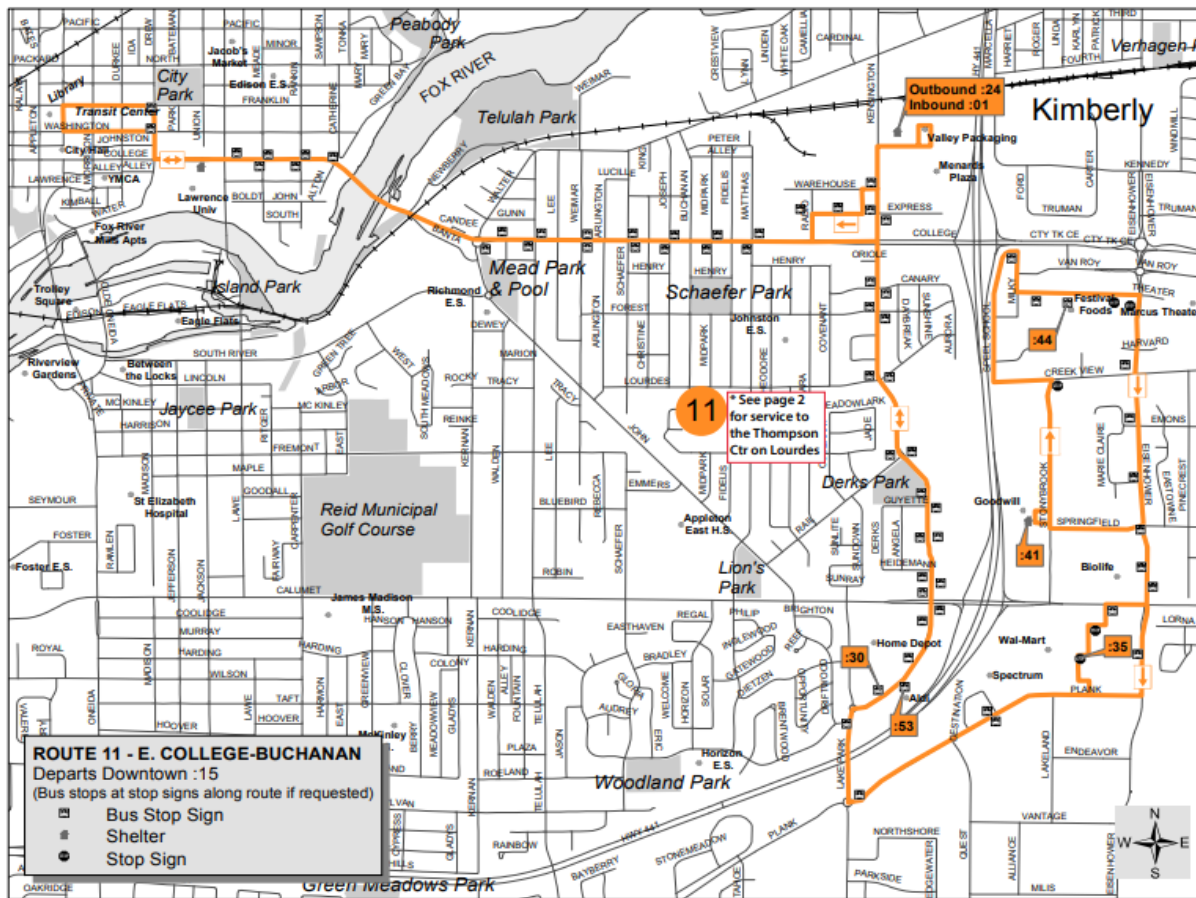
Expenditure Overview

Professional Fees & Contractual Services, Continued



Valley Transit Expense

The Town supports Valley Transit by providing aid to fund their operations, specifically Route 11 – East College/Buchanan. The budgeted cost minus refunds from Valley Transit for intergovernmental revenue received is approximately \$15,000, which is roughly the same amount as last year. Historically, this amount has fluctuated based on ridership and by the amount of Federal support Valley Transit receives. For 2019-2020, the Town will pay approximately 20% of the cost to operate this route.



Garbage and Recycling Collection/Disposal

2020 is the third year the Town will pay for the collection and disposal of waste materials under the five year contract signed with Advanced Disposal in 2017. The cost for these services is increasing approximately 6% or approximately \$21,000. This is due to an increase in the yard waste collection rate, the dwelling unit count, the cost per unit/month and the refuse and yard waste disposal rate.

Description of Funds and Accounting Structure



The Town has three governmental funds and two proprietary funds. The Town's fiscal year is the calendar year. As required by Wisconsin Statutes, budgeted appropriations are adopted for Town's funds, which are classified and defined as follows:

Budgetary Basis of Accounting

The basis for adoption of the Town's budgets is the same as that used for financial statement preparation. All of the appropriation for 2020 are budgeted and included in this document.

Governmental Fund Types

These are where most of the functions of the Town are recorded. This fund is budgeted on a modified accrual basis of accounting. The modified cash basis recognizes assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures when they result from cash transactions with no provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Under the modified cash basis of accounting, the Town recognizes revenues when received. As a result, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) *are not recorded* in the Town's basic financial statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues when received if all eligibility requirements imposed by the provider have been met. Debt proceeds are recognized as another financing source and general revenue when received.

Under the modified cash basis of accounting, the Town generally records expenditures when paid, except for certain payroll withholdings and cash payments for subsequent year's expenditures. As a result, certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in the Town's basic financial statements. In addition, long-term debt payable in future years are not recorded.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources, as they are needed.

General Fund

This is the basic operating fund and accounts for everything not accounted for in another fund.

Description of Funds and Accounting Structure



Debt Service Fund

This fund accounts for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds.

Capital Projects Fund

This fund accounts for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads. Governments are not required to account for all capital expenditures in this fund type, however, and therefore it may also appear in the general fund or even special revenue funds.

Proprietary Funds

At this time the Town has two Proprietary Funds. These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is the full accrual basis, however non-accrual items are also shown for cash projection purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses also include depreciation.

Enterprise Fund

This fund accounts for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of a government with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity, including payment of debt service on securities issued to finance such activity. In some cases, however, the governmental entity may be permitted to use funds in an enterprise fund for other purposes and to use other funds to pay costs otherwise payable from the enterprise fund

Major and Non-Major Funds

For financial reporting purposes the Town has one major funds. A fund is considered major if it is the primary operating fund of the Town.

The Town reports the following major governmental funds:

- General Fund – accounts for and reports all the Town's general operating financial resources.

Description of Funds and Accounting Structure



The Town reports the following proprietary funds:

- *Stormwater Utility Fund* – accounts for and reports all the Town’s Stormwater Utility activities.
- *Transportation Utility District Fund* – accounts for and reports all the Town’s Transportation Utility District activities.

General Fund



The General Fund is the operating fund of the Town. This fund accounts for all the financial resources of the Town. Principal revenue sources are property tax, utility taxes, licenses, permits and state shared revenues. The General Fund accounts for expenditures related to the general administration of the Town (general government), the protection and safety of people within the Town, including law enforcement services, fire services and planning (public safety), the maintenance and upkeep of infrastructure within the Town (public works) as well as providing for a sense of community (culture and recreation).

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function.
2. General Fund Revenues by Department – provides revenue totals for each department.
3. General Fund Detailed Revenues Budget – provides revenues by line item, in department order (also provided within each department’s section).
4. General Fund Expenditures by Object - shows expenditures for the General Fund grouped by object rather than department.
5. General Fund Expenditure Summary by Department – shows expenditures for each department in the General Fund.

Those summary schedules are then followed by the departments’ narratives, detail revenue budget and line item expenditure budget. Each expenditure budget is followed by a detail sheet which shows major components for expenditure accounts when multiple expenditures are grouped into one account.

General Fund Summary



	2015	2016	2017	2018	2019	2020	% Chg
	Actual	Actual	Actual	Actual	Adopted	Adopted	19 to '20
Revenues							
Taxes	\$ 1,891,342	\$ 1,895,509	\$ 2,000,017	\$ 2,039,080	\$ 2,217,514	\$ 2,258,831	1.9%
Special Assessments	\$ 33,763	\$ 23,942	\$ 36,952	\$ 24,314	\$ 10,000	\$ 385,000	3750.0%
Intergovernmental Revenues	\$ 284,897	\$ 275,300	\$ 312,946	\$ 324,810	\$ 369,900	\$ 400,995	8.4%
Licenses and Permits	\$ 99,060	\$ 136,328	\$ 95,893	\$ 101,225	\$ 95,201	\$ 96,131	1.0%
Fines	\$ 25,898	\$ 13,857	\$ 10,250	\$ 8,980	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 318,978	\$ 328,252	\$ 336,080	\$ 344,131	\$ 360,515	\$ 413,067	14.6%
Misc. Revenues	\$ 22,588	\$ 18,307	\$ 9,720	\$ 19,557	\$ 64,350	\$ 150,787	134.3%
Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,550,000	\$ 65,000	\$ 485,000	646.2%
Total Revenues	\$ 2,676,526	\$ 2,691,495	\$ 2,801,858	\$ 4,412,097	\$ 3,194,580	\$ 4,201,911	31.5%
Expenditures							
General Government	\$ 408,272	\$ 385,970	\$ 425,950	\$ 431,437	\$ 511,032	\$ 554,608	8.5%
Public Safety	\$ 590,553	\$ 558,762	\$ 725,304	\$ 666,194	\$ 648,524	\$ 648,945	0.1%
Public Works	\$ 598,125	\$ 599,527	\$ 589,202	\$ 608,894	\$ 738,090	\$ 729,337	-1.2%
Culture and Recreation	\$ 5,589	\$ 6,103	\$ 8,870	\$ 4,347	\$ 11,500	\$ 10,000	-13.0%
Conservation/Development	\$ 28,440	\$ 36,353	\$ 23,492	\$ 36,637	\$ 30,673	\$ 35,140	14.6%
Other Financing Uses	\$ 70,027	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	\$ 25,000	-37.5%
Debt Service Fund	\$ 182,593	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 452,990	0.0%
Capital Outlay	\$ 1,975,430	\$ 1,140,293	\$ 1,886,543	\$ 1,738,268	\$ 761,771	\$ 1,745,892	129.2%
Total Expenditures	\$ 3,859,029	\$ 2,988,396	\$ 3,923,151	\$ 3,779,567	\$ 3,194,580	\$ 4,201,911	31.5%
Beginning Fund Balance	\$ 2,448,390	\$ 2,448,390	\$ 1,774,851	\$ 595,408	\$ 1,033,294	\$ 1,000,353	-3.2%
Ending Fund Balance	\$ 2,448,390	\$ 1,774,851	\$ 595,408	\$ 1,033,294	\$ 1,000,353	\$ -	-100.0%
Fund Balance Components							
Contingency Fund	\$ 246,897	\$ 251,105	\$ 253,320	\$ 192,817	\$ 177,916	\$ -	
Fire Reserve Fund	\$ 76,540	\$ 76,405	\$ 141,405	\$ 88,139	\$ 75,744	\$ -	
Fire/EMS Communication Fund	\$ 3,056	\$ -	\$ -	\$ -	\$ -	\$ -	
Intersection Improvement Fund	\$ 523,886	\$ 74,336	\$ -	\$ -	\$ -	\$ -	
Fund Balance (undesignated)	\$ 48,366	\$ 663,464	\$ 42,283	\$ 596,101	\$ 596,101	\$ -	
Fund Balance (assigned SCBA)	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Impact Fee Fund	\$ 12,843	\$ 25,381	\$ 31,494	\$ 41,484	\$ 46,818	\$ -	
Building Improvement Fund	\$ 21,601	\$ 31,646	\$ 41,646	\$ 72,147	\$ 51,147	\$ -	
Trail Development Fund	\$ 10,024	\$ 15,042	\$ 25,042	\$ 40,066	\$ 50,066	\$ -	
Road Improvement Fund	\$ 1,401,177	\$ 637,472	\$ 60,218	\$ 2,541	\$ 2,561	\$ -	
Total Fund Balance (YE)	\$ 2,448,390	\$ 1,774,851	\$ 595,408	\$ 1,033,294	\$ 1,000,353	\$ -	\$ -
Contingency - 5% of GF Operating Budget (Minus Capital Outlay and Debt Service)	15%	15%	14%	11%	9%		
Unassigned as a % of GF Operating Budget (Minus Capital Outlay and Debt Service)	3%	40%	2%	34%	30%		

Detail Revenue Budget



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adpoted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
TAXES							
General Property Tax Levy	\$ 1,360,499	\$ 1,384,036	\$ 1,410,579	\$ 1,412,803	\$ 1,410,579	\$ 1,451,765	2.8%
Debt Service Levy	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 452,990	\$ 452,990	0.0%
Road Maintenance Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	0.0%
<i>Subtotal Taxes</i>	<i>\$ 1,891,887</i>	<i>\$ 1,997,826</i>	<i>\$ 2,024,369</i>	<i>\$ 2,215,793</i>	<i>\$ 2,213,569</i>	<i>\$ 2,254,755</i>	<i>1.8%</i>
Other Taxes							
Woodland/Managed Forest	\$ 82	\$ 82	\$ 270	\$ 82	\$ -	\$ 82	0.0%
Interest/Penalties/Delinquent	\$ 155	\$ 354	\$ 111	\$ -	\$ 160	\$ -	#DIV/0!
Use Value Penalties	\$ 1,387	\$ 366	\$ 12,691	\$ -	\$ -	\$ 300	#DIV/0!
Taxes-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Annexation Tax Payments	\$ 1,998	\$ 1,389	\$ 1,639	\$ 1,639	\$ 1,299	\$ 3,694	125.4%
<i>Subtotal Other Taxes</i>	<i>\$ 3,622</i>	<i>\$ 2,191</i>	<i>\$ 14,711</i>	<i>\$ 1,721</i>	<i>\$ 1,459</i>	<i>\$ 4,076</i>	<i>136.8%</i>
41000 Total	\$ 1,895,509	\$ 2,000,017	\$ 2,039,080	\$ 2,217,514	\$ 2,215,028	\$ 2,258,831	1.9%
SPECIAL ASSESSMENTS							
	\$ 23,942	\$ 36,952	\$ 10,000	\$ 10,000	\$ 10,000	\$ 385,000	3750.0%
INTERGOVERNMENTAL REVENUES							
Shared Revenues	\$ 73,390	\$ 73,127	\$ 72,693	\$ 72,047	\$ 72,047	\$ 71,968	-0.1%
Fire Insurance Dues Aid	\$ 24,255	\$ 26,533	\$ 26,503	\$ 26,500	\$ 26,500	\$ 26,500	0.0%
Exempt Computer State Aid	\$ 2,753	\$ 3,270	\$ 3,318	\$ 3,300	\$ 3,300	\$ 3,398	3.0%
Video Service Provider Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,381	#DIV/0!
General Transportation Aids	\$ 102,186	\$ 117,514		\$ 155,412	\$ 15,268	\$ 15,268	-90.2%
Personal Property Aid	\$ -	\$ -	\$ 135,141	\$ 15,269	\$ 155,412	\$ 178,725	1070.5%
State Grant-Road Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Forest Cropland/Managed Forest	\$ 52	\$ 213	\$ 16	\$ -	\$ 20	\$ 20	#DIV/0!
State Payments Other	\$ 4,542	\$ 1,964	\$ 1,964	\$ 1,469	\$ 1,469	\$ 1,900	29.3%
Valley Transit Refund	\$ 34,082	\$ 54,370	\$ 47,214	\$ 54,624	\$ 54,624	\$ 57,990	6.2%
County Recycling Grants	\$ 32,113	\$ 33,451	\$ 36,256	\$ 39,380	\$ 39,380	\$ 35,945	-8.7%
43000 Total	\$ 273,373	\$ 310,442	\$ 323,105	\$ 368,001	\$ 368,020	\$ 399,095	8.4%
LICENSES & PERMITS							
Business and Occupational							
Cable Franchise Fees	\$ 45,115	\$ 42,383	\$ 43,155	\$ 43,000	\$ 43,000	\$ 43,000	0.0%
Other Business Licenses	\$ 295	\$ 350	\$ 300	\$ 212	\$ 300	\$ 300	41.5%
Liquor/Beer/Tobacco License	\$ 41,744	\$ 11,542	\$ 11,353	\$ 12,000	\$ 11,650	\$ 11,500	-4.2%
<i>Subtotal Business & Occupational</i>	<i>\$ 87,154</i>	<i>\$ 54,275</i>	<i>\$ 54,808</i>	<i>\$ 55,212</i>	<i>\$ 54,950</i>	<i>\$ 54,800</i>	<i>-0.7%</i>
Dog/Kennel License Fees	\$ 1,785	\$ 1,713	\$ 1,683	\$ 2,000	\$ 2,707	\$ 2,000	0.0%

Detail Revenue Budget



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
Building Permits & Inspections							
Residential New Building Permits	\$ 14,050	\$ 7,300	\$ 9,250	\$ 7,028	\$ 5,600	\$ 7,028	0.0%
Commercial Building Permits	\$ 4,205	\$ 5,210	\$ 5,650	\$ 7,158	\$ 4,180	\$ 7,158	0.0%
General Building Permits	\$ 7,724	\$ 9,420	\$ 10,474	\$ 9,457	\$ 8,900	\$ 9,457	0.0%
Driveway/Culvert Permits	\$ 7,100	\$ 2,725	\$ 4,625	\$ 3,355	\$ 2,000	\$ 3,355	0.0%
Erosion Control Permit	\$ 8,400	\$ 7,200	\$ 8,060	\$ 5,083	\$ 4,200	\$ 5,083	0.0%
<i>Subtotal BP & I</i>	<i>\$ 41,479</i>	<i>\$ 31,855</i>	<i>\$ 38,059</i>	<i>\$ 32,081</i>	<i>\$ 24,880</i>	<i>\$ 32,081</i>	<i>0.0%</i>
Zoning Permits & Fees							
CSM/Land Division Fee	\$ 1,435	\$ 3,900	\$ 2,125	\$ 2,718	\$ 2,125	\$ 2,500	-8.0%
Site Plan Review Fee	\$ 350	\$ 2,100	\$ 1,050	\$ 1,120	\$ 1,175	\$ 1,400	25.0%
Special Exception Fee	\$ 150	\$ 1,200	\$ 300	\$ 570	\$ 300	\$ 600	5.3%
Variance/Rezoning/Appeal Fee	\$ 2,250	\$ 800	\$ 1,650	\$ 1,500	\$ 1,300	\$ 1,200	-20.0%
<i>Subtotal Zoning Permits & Fees</i>	<i>\$ 4,185</i>	<i>\$ 8,000</i>	<i>\$ 5,125</i>	<i>\$ 5,908</i>	<i>\$ 4,900</i>	<i>\$ 5,700</i>	<i>-3.5%</i>
Other Regulatory Fees (Fox Energy Fee)	\$ 1,550	\$ 50	\$ 1,550	\$ -	\$ 1,550	\$ 1,550	#DIV/0!
Other Regulatory Fees (Burn Permits)	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
44000 Total	\$ 136,328	\$ 95,893	\$ 101,225	\$ 95,201	\$ 88,987	\$ 96,131	1.0%
FINES, FORFEITURES & PENALTIES							
Court/Traffic Fines & Forfeitures	\$ 13,737	\$ 10,160	\$ 8,815	\$ 12,000	\$ 11,348	\$ 12,000	0.0%
Late Fees - Dog License	\$ 120	\$ 90	\$ 165	\$ 100	\$ 100	\$ 100	0.0%
Contract Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
45000 Total	\$ 13,857	\$ 10,250	\$ 8,980	\$ 12,100	\$ 11,448	\$ 12,100	0.0%
PUBLIC CHARGES FOR SERVICES							
Address Assignment Fee	\$ 405	\$ 215	\$ 410	\$ 200	\$ 200	\$ 200	0.0%
Inquiry Fees, Copies, Misc.	\$ 4,009	\$ 3,576	\$ 4,224	\$ 3,500	\$ 3,172	\$ 3,821	9.2%
Publication Fees-Liquor License	\$ 75	\$ 75	\$ 50	\$ 100	\$ 510	\$ 500	400.0%
Development Agreement Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fire Protection Fees (Accident Clean-Up)	\$ 11,104	\$ 6,639	\$ 4,781	\$ 6,000	\$ 5,942	\$ 6,000	0.0%
Street Maint. Const./Ditch Fees	\$ 6,349	\$ 15,666	\$ 7,280	\$ 6,000	\$ 3,532	\$ 6,000	0.0%
Street Lights Charges (subdivision street lights)	\$ 9,585	\$ 9,543	\$ 9,523	\$ 9,500	\$ 9,500	\$ 9,776	2.9%
<i>Subtotal Public Charges for Services</i>	<i>\$ 31,527</i>	<i>\$ 35,714</i>	<i>\$ 26,268</i>	<i>\$ 25,300</i>	<i>\$ 22,856</i>	<i>\$ 26,297</i>	<i>3.9%</i>
Large Items (Sticker Program)	\$ 1,059	\$ 820	\$ 1,160	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Residential Collection Special Charge	\$ 282,596	\$ 292,103	\$ 306,207	\$ 328,715	\$ 328,715	\$ 353,126	7.4%
<i>Subtotal Sanitation & Utilities</i>	<i>\$ 283,655</i>	<i>\$ 292,923</i>	<i>\$ 307,367</i>	<i>\$ 329,715</i>	<i>\$ 329,715</i>	<i>\$ 354,126</i>	<i>7.4%</i>

Detail Revenue Budget



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
Park Impact Fees	\$ 12,480	\$ 6,010	\$ 600	\$ 4,000	\$ 4,000	\$ 7,644	91.1%
Drainage/Erosion Review Fees	\$ 590	\$ 1,433	\$ 896	\$ 1,500	\$ 1,500	\$ 25,000	1566.7%
46000 Total	\$ 328,252	\$ 336,080	\$ 331,235	\$ 360,515	\$ 340,205	\$ 360,515	0.0%
INTERGOVERNMENTAL REVENUES							
Election Reimbursement	\$ -	\$ 577	\$ -	\$ -	\$ 90	\$ -	#DIV/0!
Refund for Crossing Guards	\$ 1,927	\$ 1,927	\$ 1,705	\$ 1,900	\$ 1,900	\$ 1,900	0.0%
Refund for Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
47000 Total	\$ 1,927	\$ 2,504	\$ 1,705	\$ 1,900	\$ 1,990	\$ 1,900	0.0%
MISCELLANEOUS REVENUES							
Interest Income	\$ 8,758	\$ 8,303	\$ 10,859	\$ 9,000	\$ 10,022	\$ 20,000	122.2%
Interest Income - Park Impact Fees	\$ 58	\$ 103	\$ 390	\$ 100	\$ 273	\$ 100	0.0%
Hall Rental Fees	\$ 2,512	\$ 1,500	\$ 1,575	\$ 1,250	\$ 1,725	\$ 1,687	35.0%
Sale of other Property	\$ 4,678	\$ -	\$ 6,550	\$ -	\$ 33,529	\$ -	#DIV/0!
Donations							
Donations Fire Department	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	#DIV/0!
Donations to HOVPP	\$ 2,301	\$ (386)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>Subtotal Donations</i>	<i>\$ 2,301</i>	<i>\$ (386)</i>	<i>\$ 50</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>#DIV/0!</i>
Funding Carried Over From Prior Year							
General Maintenance Expenses	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.0%
Comprehensive Plan Update	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Hall Remodel / Maintenance Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Custom Municipal Wayfinding Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Park Development (see Outdoor Rec Plan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000	#DIV/0!
<i>Subtotal Funding Carried Over</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 19,000</i>	<i>-62.0%</i>
Miscellaneous Income							
Fund Balance Applied	\$ -	\$ -	\$ 133	\$ -	\$ -	\$ -	#DIV/0!
Contingency Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	#DIV/0!
Fire Reserve Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Intersection Improvement Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fire/EMS Communication Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Building Improvement Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	#DIV/0!
Park Impact Fees Applied	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 5,000	25.0%
Trail Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	#DIV/0!
<i>Subtotal Miscellaneous Income</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 133</i>	<i>\$ 4,000</i>	<i>\$ 4,000</i>	<i>\$ 110,000</i>	<i>2650.0%</i>
48000 Total	\$ 18,307	\$ 9,520	\$ 19,557	\$ 64,350	\$ 99,549	\$ 150,787	134.3%

Detail Revenue Budget



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
PROCEEDS LONG-TERM DEBT							
2015/2016 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2017/2018 Loan Proceeds Applied	\$ -	\$ -	\$ 1,550,000	\$ -	\$ -	\$ -	#DIV/0!
2019 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	-100%
2020 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000	#DIV/0!
49000 Total	\$ -	\$ -	\$ 1,550,000		\$ -	\$ 485,000	#DIV/0!
TOTAL REVENUES	\$ 2,691,495	\$ 2,801,857	\$ 4,412,097	\$ 3,194,580	\$ 3,218,087	\$ 4,201,911	32%

Expenditure by Department Summary



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
GENERAL GOVERNMENT							
Legislative	\$ 32,477	\$ 32,462	\$ 31,881	\$ 32,780	\$ 32,880	\$ 32,780	0.0%
Legal Services Fees	\$ 19,976	\$ 36,282	\$ 3,030	\$ 35,000	\$ 37,000	\$ 35,000	0.0%
General Administration	\$ 249,292	\$ 262,720	\$ 269,508	\$ 304,840	\$ 281,612	\$ 346,388	13.6%
Financial Administration	\$ 21,975	\$ 23,051	\$ 32,474	\$ 58,550	\$ 32,346	\$ 58,600	0.1%
General Building, Town Hall	\$ 46,904	\$ 48,085	\$ 45,240	\$ 55,197	\$ 59,995	\$ 55,949	1.4%
Other General Government	\$ 15,346	\$ 23,350	\$ 23,304	\$ 24,665	\$ 25,325	\$ 25,890	5.0%
51000 Total	\$ 385,970	\$ 425,950	\$ 405,437	\$ 511,032	\$ 469,158	\$ 554,607	8.5%
PUBLIC SAFETY							
Public Safety - Law Enforcement	\$ 367,418	\$ 507,953	\$ 461,814	\$ 409,396	\$ 406,500	\$ 405,925	-0.8%
Public Safety - Fire & Rescue	\$ 145,462	\$ 171,321	\$ 168,663	\$ 187,383	\$ 189,764	\$ 191,145	2.0%
Public Safety - Emergency Mgmt	\$ 1,980	\$ 1,234	\$ 1,421	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Public Safety - EMS	\$ 26,446	\$ 26,468	\$ 14,777	\$ 28,900	\$ 29,785	\$ 28,900	0.0%
Public Safety - Building Inspection	\$ 17,456	\$ 18,328	\$ 19,519	\$ 19,845	\$ 20,075	\$ 19,975	0.7%
52000 Total	\$ 558,762	\$ 725,304	\$ 666,194	\$ 648,524	\$ 649,124	\$ 648,945	0.1%
PUBLIC WORKS							
Highway & Street Maintenance	\$ 162,610	\$ 150,518	\$ 127,313	\$ 258,500	\$ 195,500	\$ 226,500	-12.4%
Road Related Facilities	\$ 50,244	\$ 35,866	\$ 33,493	\$ 41,376	\$ 50,100	\$ 40,127	-3.0%
Mass Transit	\$ 61,383	\$ 56,100	\$ 71,847	\$ 69,120	\$ 57,000	\$ 72,639	5.1%
Sanitation	\$ 325,290	\$ 346,718	\$ 376,241	\$ 369,094	\$ 343,055	\$ 390,071	5.7%
53000 Total	\$ 599,527	\$ 589,202	\$ 608,894	\$ 738,090	\$ 645,655	\$ 729,337	-1.2%
CULTURE, RECREATION & EDUCATION							
Parks	\$ 6,103	\$ 8,370	\$ 10,500	\$ 2,843	\$ 10,500	\$ 9,000	216.6%
Recreation Programs & Events	\$ -	\$ 500	\$ 1,000	\$ 1,504	\$ -	\$ 1,000	-33.5%
55000 Total	\$ 6,103	\$ 8,870	\$ 11,500	\$ 4,347	\$ 10,500	\$ 10,000	130.0%
CONSERVATION & DEVELOPMENT							
Economic Development	\$ 3,678	\$ 220	\$ 3,467	\$ 3,700	\$ 3,668	\$ 3,700	0.0%
Planning & Zoning/Erosion/Conservation	\$ 32,675	\$ 23,272	\$ 36,637	\$ 26,973	\$ 30,770	\$ 31,440	16.6%
56000 Total	\$ 36,353	\$ 23,492	\$ 40,104	\$ 30,673	\$ 34,438	\$ 35,140	14.6%
CAPITAL OUTLAY							
General Government	\$ 7,035	\$ 464,040	\$ 298,731	\$ 64,925	\$ 64,925	\$ 141,392	117.8%
Parks	\$ 17,251	\$ -	\$ 2,527	\$ 59,000	\$ 59,000	\$ 79,000	33.9%
Fire & Rescue	\$ 750	\$ -	\$ 625,000	\$ 25,513	\$ 25,513	\$ 15,500	-39.2%
EMS - Emergency Mgmt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Roads & Public Works	\$ 1,115,257	\$ 1,422,503	\$ 812,010	\$ 612,333	\$ 614,163	\$ 1,510,000	146.6%
Stormwater & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57000 Total	\$ 1,140,293	\$ 1,886,543	\$ 1,738,268	\$ 761,771	\$ 763,601	\$ 1,745,892	129.2%

Expenditure by Department Summary



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
DEBT SERVICE FUND							
Debt Services	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 527,990	\$ 452,990	0.0%
58000 Total	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 527,990	\$ 452,990	0.0%
OTHER FINANCING USES							
Contingency Fund - Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fire Reserve Fund	\$ 60,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	-25.0%
Building Improvement Fund	\$ 10,000	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	0.0%
Trail Development Fund	\$ 10,000	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	-100.0%
Total	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	\$ 30,000	\$ 25,000	-37.5%
TOTAL EXPENDITURES	\$ 2,988,396	\$ 3,923,151	\$ 3,764,187	\$ 3,194,580	\$ 2,867,104	\$ 4,201,911	31.5%

Detail Departmental Budgets and Narratives



General Government

The General Government Department currently includes a significant amount of the overall Town operations. The department includes the Town Board, legal services, Town administration, elections, financial administration, Town maintenance and buildings and other general administration. These services vary widely and serve to meet many of the Town's statutory duties as well as ensure proper fiscal and resource management.

Purpose & Goal

This department provides efficient and accurate management of Town functions. We serve as the primary point of contact for our community and provide professional and cost effective management to meet the highest standards of local government performance and accountability.

Services

- Town Board
- Legal Services
- IT Services
- Elections
- Treasurer
- Town Administration
- Audit Services
- Assessor
- Facilities Management

Budget Impact

- A \$25,988 increase in health insurance. 8.8% is due to premium increases. The remaining 11.2% is the additional health insurance cost to add the Engineering Technician position.
- A \$12,480 decrease in Administrator Expenses for the elimination of a 0.5 (1040 hours) FTE Administrative Intern position.

2019 Accomplishments

- Developed a cost to continue (five year forecast) analysis to better understand future annual Town budgets.
- Completed an Organizational Assessment and Employee Classification and Compensation Study.
- Updated two Budget and Financial Policies – Fund Balance and Investment
- Established an Investment Program to increase interest earnings.
- Completed a lighting efficiency project at Town Hall
- Completed roof repairs at Town Hall
- Implemented a paperless agenda management program.

2020 Action Plan/Tasks

- Replace the antiquated Town Hall sign. Replacement sign will be digital.
- Replace and enhance the audio visual equipment in the Town Hall Board Room.
- Replace aged computer equipment.
- Implement a new financial system software.
- Conduct and complete a citizen survey.

Detail Departmental Budgets and Narratives



General Government, continued

- Conduct and complete a strategic plan.
- Undertake the second year of six year full revaluation for property assessments of all Town property.
- Deputy Clerk/Treasurer will attend the second year of the Municipal Clerks and Treasurers Institute. This program is a one-week session annually for four years.

Detail Departmental Budgets and Narratives

General Government



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
GENERAL GOVERNMENT							
<i>Legislative</i>							
Town Board Members	\$ 30,600	\$ 30,600	\$ 30,680	\$ 30,680	\$ 30,680	\$ 30,680	0.0%
Board Supplies & Expenses	\$ 787	\$ 832	\$ 93	\$ 900	\$ 1,000	\$ 900	0.0%
Board Association Dues & Seminars	\$ 1,090	\$ 1,030	\$ 1,108	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
51000 Total	\$ 32,477	\$ 32,462	\$ 31,881	\$ 32,780	\$ 32,880	\$ 32,780	0.0%
<i>Legal Services Fees</i>							
Court Legal Services Fees	\$ 18,256	\$ 11,776	\$ 6,120	\$ 15,000	\$ 15,000	\$ -	-100.0%
Town Legal Services Fees	\$ 1,720	\$ 24,506	\$ 23,910	\$ 20,000	\$ 22,000	\$ 35,000	75.0%
51300 Total	\$ 19,976	\$ 36,282	\$ 30,030	\$ 35,000	\$ 37,000	\$ 35,000	0.0%
<i>General Administration</i>							
Clothing & Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	#DIV/0!
Conferences, Training & Reimbursements	\$ 405	\$ 724	\$ 883	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Consultant Fees & Studies	\$ 2,287	\$ 350	\$ 4,995	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Office Supplies & Expenses	\$ 4,661	\$ 4,117	\$ 3,981	\$ 7,500	\$ 4,000	\$ 6,500	-13.3%
Criminal History Checks	\$ 1,349	\$ 1,353	\$ 1,351	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Newsletter Expenses	\$ 2,895	\$ 2,833	\$ 2,916	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Publication of Notices	\$ 1,703	\$ 1,941	\$ 2,431	\$ 1,900	\$ 1,350	\$ 1,900	0.0%
Subtotal General Administration	\$ 13,300	\$ 11,318	\$ 16,557	\$ 22,400	\$ 18,350	\$ 21,900	-2.2%
<i>Office Technology</i>							
Computer/Server Maintenance	\$ 3,126	\$ -	\$ 22	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
Copier Maintenance	\$ 1,176	\$ 1,251	\$ 2,032	\$ 950	\$ 1,500	\$ 1,500	57.9%
Software & Equipment Licenses	\$ 3,123	\$ 3,794	\$ 3,539	\$ 4,050	\$ 4,000	\$ 4,212	4.0%
Web Site Maintenance	\$ 502	\$ 660	\$ 1,160	\$ 660	\$ 1,160	\$ 680	3.0%
Subtotal Office Technology	\$ 7,927	\$ 5,705	\$ 6,753	\$ 8,160	\$ 9,160	\$ 8,892	9.0%
<i>Election Expenses</i>							
Election Supplies & Expenses	\$ 4,252	\$ 1,224	\$ 2,507	\$ 6,000	\$ 6,000	\$ 6,165	2.8%
Election Worker Pay/Training	\$ 12,445	\$ 2,133	\$ 13,936	\$ 8,318	\$ 11,260	\$ 11,000	32.2%
Subtotal Elections	\$ 16,697	\$ 3,357	\$ 16,443	\$ 14,318	\$ 17,260	\$ 17,165	19.9%
<i>Office Salaries & Benefits</i>							
Administrative Assistant Wages	\$ 19,834	\$ 19,095	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Treasurer / Clerk Wages	\$ 35,671	\$ 46,221	\$ 48,029	\$ 46,570	\$ 45,025	\$ 48,200	3.5%
Dental Insurance	\$ 1,895	\$ 1,649	\$ 1,895	\$ 3,454	\$ 3,140	\$ 4,420	28.0%
Health Insurance	\$ 37,816	\$ 31,706	\$ 36,894	\$ 44,860	\$ 39,447	\$ 70,848	57.9%
Life, Acc. & Disability Insurance	\$ 1,762	\$ 1,624	\$ 2,474	\$ 2,505	\$ 2,500	\$ 2,580	3.0%
Wisconsin Retirement System	\$ 9,049	\$ 9,104	\$ 10,359	\$ 10,591	\$ 10,607	\$ 12,378	16.9%
Deputy Clerk/Deputy Treasurer Wages	\$ -	\$ -	\$ 26,267	\$ 29,267	\$ 29,917	\$ 31,910	9.0%
Subtotal Office Salaries & Expenses	\$ 106,027	\$ 109,399	\$ 125,918	\$ 137,247	\$ 130,636	\$ 170,337	24.1%

Detail Departmental Budgets and Narratives

General Government



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	209 YE Estimate	2020 Adopted	% Chg 19 to '20
<i>Town Administrator Expenses</i>							
Administrator	\$ 81,600	\$ 63,638	\$ 81,000	\$ 83,835	\$ 81,000	\$ 86,769	3.5%
Supplies & Expenses	\$ 728	\$ 611	\$ 818	\$ 2,000	\$ 1,500	\$ 2,000	0.0%
Conferences & Training	\$ 1,122	\$ 1,349	\$ 743	\$ 1,800	\$ 1,600	\$ 1,800	0.0%
Dues & Subscriptions	\$ 863	\$ 20	\$ 20	\$ 850	\$ 850	\$ 850	0.0%
Interim Administrator Expenses	\$ -	\$ 40,651	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Administrator Benefit Payout	\$ -	\$ 4,922	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Administrative Intern	\$ -	\$ -	\$ -	\$ 12,480	\$ -	\$ -	-100.0%
<i>Subtotal Administrator Expenses</i>	\$ 84,313	\$ 111,191	\$ 82,581	\$ 100,965	\$ 84,950	\$ 91,419	-9.5%
<i>Payroll Expenses - S.S. & Medicare</i>	\$ 21,029	\$ 21,750	\$ 21,256	\$ 21,750	\$ 21,256	\$ 36,676	68.6%
51400 Total	\$ 249,292	\$ 262,750	\$ 269,508	\$ 303,371	\$ 281,612	\$ 346,388	14.2%
<i>Financial Administration</i>							
Audit & Accounting Fees	\$ 6,700	\$ 6,800	\$ 6,900	\$ 7,050	\$ 6,900	\$ 7,100	0.7%
Property Assessor Contract	\$ 12,916	\$ 12,908	\$ 22,946	\$ 48,500	\$ 22,946	\$ 48,500	0.0%
Treasurer Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Treasurer Supplies & Expenses	\$ 2,359	\$ 3,343	\$ 2,628	\$ 3,000	\$ 2,500	\$ 3,000	0.0%
51500 Total	\$ 21,975	\$ 23,051	\$ 32,474	\$ 58,550	\$ 32,346	\$ 58,600	0.1%
<i>General Building, Town Hall</i>							
Hall Supplies/Maintenance/Repairs	\$ 4,610	\$ 7,436	\$ 7,900	\$ 8,500	\$ 8,500	\$ 8,500	0.0%
HVAC Maintenance & Repairs	\$ 1,762	\$ 795	\$ 400	\$ 1,580	\$ 1,500	\$ 1,627	3.0%
Security Monitoring & Emergency Generator	\$ 665	\$ 1,375	\$ 769	\$ 1,700	\$ 1,500	\$ 1,751	3.0%
Town Hall Utilities	\$ 18,050	\$ 17,670	\$ 18,214	\$ 21,525	\$ 21,000	\$ 22,171	3.0%
<i>Subtotal General Buildings, Town Hall</i>	\$ 25,087	\$ 27,276	\$ 27,283	\$ 33,305	\$ 32,500	\$ 34,049	2.2%
Maintenance Worker Wages	\$ 21,817	\$ 20,809	\$ 17,957	\$ 21,892	\$ 27,495	\$ 21,900	0.0%
Maintenance Asst. Worker Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51600 Total	\$ 46,904	\$ 48,085	\$ 45,240	\$ 55,197	\$ 59,995	\$ 55,949	1.4%
<i>Other General Government</i>							
Property & Liability Insurance	\$ 14,087	\$ 21,428	\$ 20,989	\$ 22,715	\$ 23,375	\$ 24,000	5.7%
Employee Assistance Program	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,200	\$ 1,200	\$ 1,140	-5.0%
Town Events, Awards & Memorials	\$ 119	\$ 782	\$ 175	\$ 750	\$ 750	\$ 750	0.0%
51900 Total	\$ 15,346	\$ 23,350	\$ 22,304	\$ 24,665	\$ 25,325	\$ 25,890	5.0%
51100 Total	\$ 385,970	\$ 425,950	\$ 431,437	\$ 511,032	\$ 469,158	\$ 554,608	8.5%

Detail Departmental Budgets and Narratives



Public Safety – Law Enforcement

In partnership with the Village of Combined Locks the Town signed an agreement with the Outagamie County Sheriff's Department to provide six (6) Deputies for law enforcement services in both communities. This means that the Town will have 24/7 coverage. Crossing guards are provided out of this budget at Holy Spirit School through a joint municipal agreement with the Village of Harrison.

Purpose & Goals

Through the use of contracted services, the community receives professional and timely response to requests for services which include the fair and equitable application of the law, regulations and Town ordinances to meet the highest expectations of public safety.

Services

- Law enforcement
- Crossing guard services

Budget Impact

- N/A.

2019 Accomplishments

- Continued implementation of quarterly reports by Town Deputies to the Town Board
- Continue liquor license compliance checks
- Improved communication with Town Deputies on Town priorities and enforcement issues

2020 Action Plan/Tasks

- Review crossing guard agreement.
- Discuss and identify public education opportunities with the Outagamie County Sheriff's Department.

Detail Departmental Budgets and Narratives



Public Safety – Law Enforcement

	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
PUBLIC SAFETY - LAW ENFORCEMENT							
<i>Law Enforcement</i>							
Deputies Administration Contract Fee	\$ 15,718	\$ 21,985	\$ 19,775	\$ 17,650	\$ 17,650	\$ 17,264	-2.2%
Deputies Equipment & Supplies	\$ 354	\$ 494	\$ 307	\$ 346	\$ 350	\$ 1,944	461.8%
Deputies Salaries/Benefits	\$ 314,367	\$ 439,700	\$ 395,498	\$ 352,981	\$ 350,000	\$ 345,273	-2.2%
Deputies Squad Vehicles	\$ 33,309	\$ 42,834	\$ 42,544	\$ 34,920	\$ 35,000	\$ 37,944	8.7%
Crossing guard Supplies & Expenses	\$ 3,670	\$ 2,940	\$ 3,690	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
521000 Total	\$ 367,418	\$ 507,953	\$ 461,814	\$ 409,397	\$ 406,500	\$ 405,925	-0.8%

Detail Departmental Budgets and Narratives



Public Safety – Fire & Rescue

Buchanan Fire and Rescue includes a paid-on-call fire department consisting of approximately 35 members. The department has a part-time Fire Chief who is paid an hourly wage. Also, there are department officers who provide additional leadership. These positions include an assistant chief and division chief. Services provided by the department include, but are not limited to, fire suppression, accident clean-up, vehicle extrication, public education and fire inspections. The department utilizes mutual aid agreements to supplement services and has automatic aid agreements with Combined Locks Fire Department, Harrison Fire Department, Holland Fire Department, and Wrightstown Fire Department.

Purpose & Goal

The Department strives to protect the lives and property of residents, visitors and taxpayers while ensuring the health and safety of the firefighters. Buchanan Fire & Rescue Department suppresses fires with a highly trained and equipped fire department. The Department is “Dedicated to Service” as trained professionals in all aspects of rescue, fire prevention and suppression, and the control of hazardous situations.

Services

- Fire Services
- Inspection Services
- Public Education

Budget Impact

- N/A

2019 Accomplishments

- Purchased battery operated Jaws of Life unit and placed it in service.
- Purchased needed hose replacement.
- Continued to work with surrounding community fire departments to better serve our communities.
- Replaced old water rescue equipment.

2020 Action Plan/Tasks

- Continue efforts to work with neighboring communities to investigate ways to cost share existing and future needs.
- Conduct and complete a Consolidation Feasibility Study with Village of Harrison and, possibly, Village of Combined Locks to identify how the departments can more effectively work together to enhance services and maintain or reduce costs.
- Update Department by-laws and policies. Research software to be able to more efficiently track, update and train on existing policies.
- Continue to provide training to members to enhance skills.

Detail Departmental Budgets and Narratives

Public Safety – Fire & Rescue



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
PUBLIC SAFETY - FIRE & RESCUE							
<i>Fire & Rescue</i>							
Firefighters Compensation	\$ 43,931	\$ 64,482	\$ 44,644	\$ 57,420	\$ 57,420	\$ 57,420	0.0%
Fire Chief Wages	\$ 26,315	\$ 24,147	\$ 23,421	\$ 25,082	\$ 23,876	\$ 28,760	14.7%
Fire Chief Assistant Wages	\$ -	\$ -	\$ 4,268	\$ 6,656	\$ 4,132	\$ 6,656	0.0%
Length of Service Award Program (LOSA)	\$ 24,860	\$ 27,875	\$ 31,965	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Mileage Reimbursements	\$ 83	\$ 48	\$ -	\$ 300	\$ -	\$ 300	0.0%
Sickness & Accident Life Insurance	\$ -	\$ 2,811	\$ 2,811	\$ 2,800	\$ -	\$ 2,884	3.0%
Department Events (Holiday Party, Picnics)	\$ 854	\$ 1,722	\$ 2,049	\$ 2,750	\$ 2,750	\$ 2,750	0.0%
Department Fundraising Acct Exp	\$ 129	\$ 1,000	\$ -	\$ -	\$ 944	\$ -	#DIV/0!
<i>Subtotal Compensation & Benefits</i>	\$ 96,172	\$ 122,085	\$ 109,158	\$ 125,008	\$ 119,122	\$ 128,770	3.0%
<i>Operations & Maintenance</i>							
Apparatus Fuel & Maintenance	\$ 1,661	\$ 3,267	\$ 5,063	\$ 6,000	\$ 5,000	\$ 6,000	0.0%
Office Supply & Cell Phone	\$ 962	\$ 1,441	\$ 1,574	\$ 1,400	\$ 1,400	\$ 1,400	0.0%
Communication Equipment	\$ 9,876	\$ 7,301	\$ 7,703	\$ 7,210	\$ 7,000	\$ 7,210	0.0%
Conferences & Training	\$ 2,189	\$ 1,596	\$ 1,434	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Drill Expenses	\$ 2,227	\$ 1,624	\$ 1,252	\$ 3,000	\$ 3,500	\$ 3,000	0.0%
Dues & Subscriptions	\$ 900	\$ 2,697	\$ 4,934	\$ 3,015	\$ 4,100	\$ 3,015	0.0%
Equipment, Tools & Supplies	\$ 3,219	\$ 3,670	\$ 5,275	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
Equipment Maintenance & Testing	\$ 4,181	\$ 4,224	\$ 9,861	\$ 3,500	\$ 9,000	\$ 3,500	0.0%
Service Awards (Fire & EMS)	\$ 754	\$ 379	\$ 339	\$ 750	\$ 500	\$ 750	0.0%
Public Safety & Education	\$ -	\$ 2,248	\$ 3,017	\$ 1,500	\$ 750	\$ 1,500	0.0%
Personal Protective Equipment	\$ 13,085	\$ 13,683	\$ 10,677	\$ 15,000	\$ 14,565	\$ 15,000	0.0%
Uniforms & Clothing	\$ 1,702	\$ (1,070)	\$ 326	\$ 2,000	\$ 1,000	\$ 2,000	0.0%
Member Physicals/Testing	\$ 535	\$ 176	\$ 50	\$ 1,000	\$ 500	\$ 1,000	0.0%
Mutual Aid Expenses (Wrightstown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
Mutual Aid Expenses (Hollandtown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
<i>Subtotal Operations & Maintenance</i>	\$ 49,290	\$ 49,236	\$ 59,505	\$ 62,375	\$ 65,315	\$ 62,375	0.0%
52200 Total	\$ 145,463	\$ 171,321	\$ 168,663	\$ 187,383	\$ 184,437	\$ 191,145	2.0%

Detail Departmental Budgets and Narratives



Public Safety – Emergency Management

Emergency Management services are managed by the Fire Chief. Services include creating a framework within the community to reduce vulnerability to hazards and respond to disasters as well as pre-emergency planning for Town events. This includes being capable and prepared for responding to and recovering from threatened or actual natural disasters, acts of terrorism or other manmade disasters.

Purpose & Goal

The mission of Town of Buchanan Emergency Management is to plan, coordinate, implement and lead our Town Emergency Operations Center. By being proactive it enables effective preparation for and efficient response to, emergencies and disasters in order to save lives, reduce human suffering and property loss. To accomplish this mission, the Town of Buchanan Emergency Management develops plans and procedures to ensure the highest levels of mitigation, preparedness, response and recovery.

Services

- Emergency Operations Center

Budget Impact

- N/A

2019 Accomplishments

- Attended regular Outagamie County Emergency Managers meetings.

2020 Action Plan/Tasks

- Review agreements with agencies and vendor's for services needed during major events.
- Develop training for members of the Department, the Town Board and staff to prepare for major event.

Detail Departmental Budgets and Narratives

Public Safety – Fire & Rescue



	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
PUBLIC SAFETY - EMERGENCY MGMT							
<i>Emergency Management</i>							
Emergency Services Coordinator Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Emergency Vehicle Fuel & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Supplies & Expenses	\$ 1,980	\$ -	\$ 625	\$ 2,000	\$ 1,975	\$ 2,000	0
Conferences & Training	\$ -	\$ -	\$ 25	\$ -	\$ 25	\$ -	#DIV/0!
Public Safety & Education (Safety Day)	\$ -	\$ 1,234	\$ 771	\$ 1,000	\$ 1,000	\$ 1,000	0
EM Coordinator Benefit Payout	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
52310 Total	\$ 1,980	\$ 1,234	\$ 1,421	\$ 3,000	\$ 3,000	\$ 3,000	0.0%

Detail Departmental Budgets and Narratives



Public Safety – Emergency Medical Services (EMS)

Emergency Medical Services (EMS) Rescue Squad consists of a total of approximately 10 members. The squad has a limited part-time Division Chief and the members are paid-on-call. Each member utilizes their personal vehicles, which are set-up and equipped as emergency vehicles. The squad is dispatched simultaneously with an ambulance to respond to all medical related calls and provides the necessary care until the transporting ambulance arrives and transports the patient to the hospital. The entire Town is served and also has mutual aid agreements with other municipalities.

Purpose & Goal

The Town of Buchanan EMS Rescue Squad is dedicated to continually providing rapid and efficient high quality pre-hospital emergency care for all residents and visitors. They strive to maintain a highly trained and well equipped EMS squad. This is accomplished by having highly dedicated members willing to serve the community in which they live.

Services

- Medical Emergency Response

Budget Impact

- N/A

2019 Accomplishments

- Continue to cooperatively work with the Combined Locks Fire Department.
- Start replacing aging defibrillators.

2020 Action Plan/Tasks

- Increase opportunities for training seminars.
- Revisit agreement with the City of Kaukauna for EMS Transports.

Detail Departmental Budgets and Narratives



Public Safety – Emergency Medical Services (EMS)

	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
PUBLIC SAFETY - EMERGENCY MEDICAL SERVICES (EMS)							
<i>Emergency Medical Services</i>							
EMS Compensation (9 members)	\$ 12,622	\$ 12,768	\$ 12,292	\$ 13,000	\$ 14,385	\$ 13,000	5.8%
Length of Service Award Program (LOSA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EMS Events & Parties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
AED Equipment & Maintenance	\$ 5,388	\$ 5,860	\$ -	\$ 6,000	\$ 4,470	\$ 6,000	#DIV/0!
Office Supply & Cell Phone	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	#DIV/0!
Communication Equipment	\$ 1,005	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Conferences & Training	\$ 1,727	\$ 1,628	\$ 597	\$ 2,000	\$ 2,000	\$ 2,000	235.0%
Dues & Subscriptions	\$ -	\$ -	\$ 1,212	\$ 300	\$ 360	\$ 300	-75.2%
Equipment & Supplies	\$ 5,292	\$ 5,615	\$ 564	\$ 6,000	\$ 3,922	\$ 6,000	963.8%
Uniforms, Clothing & PPE	\$ -	\$ 597	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	#DIV/0!
Vehicle Safety Equipment	\$ 412	\$ -	\$ 112		\$ -		-100.0%
52315 TOTAL	\$ 26,446	\$ 26,468	\$ 14,777	\$ 28,900	\$ 26,737	\$ 28,900	95.6%

Detail Departmental Budgets and Narratives



Public Safety – Building Inspection

Another service provided within the public safety category is building inspection. Building inspection is a contracted service with a State-certified building inspector for residential properties. For commercial properties, a State Building Inspector is utilized.

Purpose & Goal

The Building Inspection Division is responsible for issuing building permits, performing inspections and providing plan review for all new and remodeled construction performed in the Town of Buchanan. The department also responds to citizen complaints on possible zoning and building code violations and follows up with enforcement action, if required.

Services

- Inspection Services

Budget Impact

- N/A

2019 Accomplishments

- As of October 31, 148 permits have been reviewed, including 38 commercial and 110 residential permits.
- Established an occupancy permit to ensure structures are being properly inspected for health and safety prior to occupancy.

2020 Action Plan/Tasks

Detail Departmental Budgets and Narratives



Public Safety – Building Inspection

	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
PUBLIC SAFETY -BUILDING INSPECTION							
<i>Building Inspection</i>							
Inspector Contract Fees	\$ 16,785	\$ 18,328	\$ 18,837	\$ 19,245	\$ 19,375	\$ 19,375	0.7%
Inspector Supplies and Expense	\$ 671	\$ -	\$ 682	\$ 600	\$ 600	\$ 600	0.0%
52400 TOTAL	\$ 17,456	\$ 18,328	\$ 19,519	\$ 19,845	\$ 19,975	\$ 19,975	0.7%
52000 TOTAL	\$ 558,762	\$ 725,304	\$ 666,194	\$ 648,524	\$ 640,649	\$ 648,524	0.0%

Detail Departmental Budgets and Narratives



Public Works

The Town Public Works program is not defined by a particular department or personnel, but services which it provides. The Town completes the majority of services through contracting and the assistance of a consulting Town Engineer.

Purpose & Goal

The Public Works program is responsible for managing transportation and drainage facilities in a safe, efficient and fiscally responsible manner to provide the highest quality of life to our residents, visitors and taxpayers. Our contracted services are managed to ensure high quality, value and performance for the entire community.

Services

- Engineering Services
- Road Maintenance
- Plowing Services
- Drainage Repairs
- Street Light Maintenance
- Public Transit
- Trash/Recycling/Yard Waste Services

Budget Impact

- A one-time decrease of \$50,000 in General Maintenance Expenses for funds carried over from 2018 to 2019 in order to complete sealcoating projects.
- A \$16,500 increase in Highway and Street Maintenance for the creation of an Engineering Technician position. The intent is to have on-site technical skills to be able to more readily address relevant issues and maintain or decrease the cost for the respective engineering related duties. These duties may include construction survey, GIS mapping, AutoCAD drafting and construction inspection of sewer, sidewalk, street and pond construction, along with review, evaluation and inspection of drainage concerns and other permitting.
- A \$20,977 or 5.7% increase in Sanitation expenses will occur in 2020. The special charge amount for household units for collection services will be \$150.91. This is a 6.1% (\$8.67) increase over the 2018 amount. There are a number of contributing factors. The yard waste collection rate is the most significant factor. It increased 36.8% to \$130 from \$95. The cumulative impact of this change, along with the increase in the dwelling unit count, the cost per unit/month and the yard waste disposal rate it is approximately \$24,000.

2019 Accomplishments

- Signed a State Municipal and Intergovernmental Agreement to partner with the State of Wisconsin and Village of Kimberly to complete a \$2.9M reconstruction project on Emons Road in 2022. A \$2.1M grant is funding 72% of the total project cost. The Town cost is approximately \$610,000.
- Signed a State Municipal and Intergovernmental Agreement to partner with the State of Wisconsin and Outagamie County to complete a \$5.1M reconstruction project on CTH N and the roundabout at Emons/Buchanan Road in 2024/25. A \$3.5M grant is funding approximately 70% of the total project cost. The Town cost is approximately \$700,000.
- Completed a Drainage and Roadway Preliminary Engineering Study.

Detail Departmental Budgets and Narratives



Public Works, continued

- Developed a 10 year Transportation Improvement Plan.
- Completed a Transportation System Financing Approach Report.
- Updated the Winter Maintenance Policy.
- Began efforts to promote community identity with new street name sign installation.
- Completed road overlay project on Eisenhower Drive in one week.
- Completed sealcoating on the following roads: Alison Drive, Caitlin Way, Andrew Drive, Jacob Court, Eimmerman Drive and Lamers Clancy Road.
- Completed real estate purchase for short, near and long-term Town usage, including a garage for public works equipment.
- Accepted public improvements for Ruys Ridge subdivision.

2020 Action Plan/Tasks

- Complete transportation improvement projects on the following roads: Eastowne Court/Emons Road (Eisenhower Drive to Pinecrest Boulevard), Treeline Court, Speel School Road, Milky Way, Kebe Court, Harvard Court and Cornell Court
- Establish the Hickory Park trail from Block Road to CTH KK.
- Continue to evaluate stormwater facilities improvements necessary to improve drainage.
- Evaluate need for property address signage on the east side of Town for public safety reasons.
- Identified and transition tasks that are able to be completed by the Engineering Technician from the contracted Town Engineer.
- Establish a GIS program, starting with Town assets.

Detail Departmental Budgets and Narratives



Public Works

Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 YE Estimate	2020 Adopted	% Chg 19 to '20
PUBLIC WORKS							
<i>Highway & Street Maintenance</i>							
General Maintenance Expenses	\$ 63,971	\$ 19,474	\$ 19,611	\$ 135,000	\$ 70,000	\$ 80,000	-40.7%
Ditching & Cutting	\$ 7,547	\$ 3,823	\$ 2,787	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Engineering Consulting	\$ 21,324	\$ 24,629	\$ 30,565	\$ 15,000	\$ 17,000	\$ 15,000	0.0%
Winter Maintenance - Roads	\$ 62,024	\$ 95,281	\$ 69,414	\$ 95,000	\$ 95,000	\$ 95,000	0.0%
Winter Maintenance - Sidewalks/Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Street Sign & Striping Supply & Expenses	\$ 6,333	\$ 2,869	\$ 4,362	\$ 5,000	\$ 5,000	\$ 6,500	30.0%
Vehicle & Machinery Fuel & Maintenance	\$ 1,411	\$ 4,442	\$ 574	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
Engineering Technician						\$ 16,500	
Supplies & Expenses						\$ 5,000	
53000 TOTAL	\$ 162,610	\$ 150,518	\$ 127,313	\$ 258,500	\$ 195,500	\$ 226,500	-12.4%
<i>Road Related Facilities</i>							
Street Lighting	\$ 31,861	\$ 25,221	\$ 24,934	\$ 25,021	\$ 24,000	\$ 25,772	3.0%
Sidewalk/Trail Conststruction & Maintenance	\$ 364	\$ 405	\$ 783	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Drainage Repair & Maintenance	\$ 10,751	\$ 4,472	\$ 1,883	\$ 10,000	\$ 18,000	\$ 10,000	0.0%
Culvert/Driveway Review Fees	\$ 6,250	\$ 3,750	\$ 3,875	\$ 3,355	\$ 5,000	\$ 3,355	0.0%
Stormwater Fees (GCSU Fee/DNR Fee)	\$ 1,018	\$ 2,018	\$ 2,018	\$ 2,000	\$ 2,100	\$ -	-100.0%
53400 TOTAL	\$ 50,244	\$ 35,866	\$ 33,493	\$ 41,376	\$ 50,100	\$ 40,127	-3.0%
<i>Mass Transit</i>							
Valley Transit Expenses	\$ 61,383	\$ 56,100	\$ 71,847	\$ 69,120	\$ 57,000	\$ 72,639	5.1%
53500 TOTAL	\$ 61,383	\$ 56,100	\$ 71,847	\$ 69,120	\$ 57,000	\$ 72,639	5.1%
<i>Sanitation</i>							
Garbage & Recycling Collection/Disposal	\$ 279,210	\$ 293,085	\$ 309,565	\$ 326,487	\$ 304,555	\$ 333,871	2.3%
Yard Waste Collection/Disposal	\$ 45,100	\$ 52,643	\$ 65,471	\$ 41,607	\$ 37,500	\$ 55,200	32.7%
Large Item Collection/Recycling	\$ 980	\$ 990	\$ 1,205	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
53600 TOTAL	\$ 325,290	\$ 346,718	\$ 376,241	\$ 369,094	\$ 343,055	\$ 390,071	5.7%
53000 TOTAL	\$ 599,527	\$ 589,202	\$ 608,894	\$ 738,090	\$ 645,655	\$ 729,337	-1.2%

Detail Departmental Budgets and Narratives



Culture, Recreation and Education

The culture, recreation and education program includes funding for Town park maintenance and supplies, and other park or recreation related events or services.

Purpose & Goal

The programs seek to provide high quality park and recreation facilities and opportunities to strengthen each resident's sense of place in the community, promote health and wellness, protect environmental resources and provide recreational experiences that improve the quality of life for all.

Services

- Park Maintenance
- Recreation Events

Budget Impact

- N/A

2019 Accomplishments

- Town Hall Park Playground equipment replaced.
- Completed a drainage study in the Hickory Park area.

2020 Action Plan/Tasks

- Installation of Town Hall Park Playground.
- Complete a Springfield Park Drainage Study.
- Install trees at Springfield Park.

Detail Departmental Budgets and Narratives

Culture, Recreation and Education



	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
CULTURE, RECREATION & EDUCATION							
<i>Parks</i>							
Parks Supplies & Expenses	\$ 6,103	\$ 6,742	\$ 2,843	\$ 7,500	\$ 6,000	\$ 6,000	-20.0%
Community Park (shared w/Harrison)		\$ 1,628	\$ 1,504	\$ 3,000	\$ 4,500	\$ 3,000	0.0%
55200 TOTAL	\$ 6,103	\$ 8,370	\$ 4,347	\$ 10,500	\$ 10,500	\$ 9,000	-14.3%
<i>Recreation Programs & Events</i>							
Recreation Programs & Events	\$ -	\$ 500	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
Summer Park Program (Ice Cream Socials)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
55300 TOTAL	\$ -	\$ 500	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
55000 TOTAL	\$ 6,103	\$ 8,870	\$ 4,347	\$ 11,500	\$ 10,500	\$ 10,000	-13.0%

Detail Departmental Budgets and Narratives



Conservation & Development

The conservation and development program includes limited funding for Town economic development efforts. It also includes all functions regarding planning and zoning including the utilization of a Plan Commission and Board of Adjustment.

Purpose & Goal

The program strives to protect and promote the public health, safety, economic base and general welfare of the community and protect the environmental assets for the future through citizen participation, effective municipal codes, planning practices and professional service contracting. This work shall continue to improve the unique qualities of our community through innovative tools, collaborative approaches and strategic decision making.

Services

- Economic Development
- Planning and Zoning Services

Budget Impact

- Decrease of \$15,450 for the Stormwater Plan Implementation. These tasks are undertaken and expended through the Buchanan Stormwater Utility District.
- Increase of \$16,217 to better account for erosion and drainage review expenses.

2019 Accomplishments

- Established an occupancy permit to ensure structures are being properly inspected for health and safety prior to occupancy.
- Modified the sidewalk ordinance to be consistent with the Special Assessment Policy.
- Modified the park impact fee ordinance to include the Open Space and Recreation Facilities Plan.
- Completed an Operating Manual for the Plan Commission.
- Established a new residential review and inspection process for Erosion Control Permits.

2020 Action Plan/Tasks

- Continue to review the residential review and inspection process for Erosion Control Permits.
- Continue to make Code modifications as issues are identified.
- Review Economic Development Strategy document from 2013 and determine what steps can be taken in the future to update the Plan.
- Complete mixed use development plan focusing on Town business districts with UW-Madison student.

Detail Departmental Budgets and Narratives

Conservation & Development



	2015	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
CONSERVATION & DEVELOPMENT								
<i>Economic Development</i>								
Economic Development Memberships/Initiatives	\$ 210	\$ 3,678	\$ 220	\$ 3,467	\$ 3,700	\$ 3,668	\$ 3,700	0.0%
56700 TOTAL	\$ 210	\$ 3,678	\$ 220	\$ 3,467	\$ 3,700	\$ 3,668	\$ 3,700	0.0%
<i>Planning & Zoning/Erosion/Conservation</i>								
Erosion & Drainage Review Expenses	\$ 7,057	\$ 10,532	\$ 12,675	\$ 15,123	\$ 5,083	\$ 21,300	\$ 21,300	319.0%
Plan Commission & Board of Adjustment Pay	\$ 2,430	\$ 2,830	\$ 3,290	\$ 3,070	\$ 3,980	\$ 3,720	\$ 3,980	0.0%
Zoning Supplies & Expenses	\$ 3,000	\$ 1,113	\$ 2,068	\$ 2,210	\$ 2,210	\$ 5,000	\$ 5,910	167.5%
Zoning Publication of Notices	\$ 145	\$ 107	\$ -	\$ 250	\$ 250	\$ 500	\$ 250	0.0%
Subtotal Stormwater Plan Implementation	\$ 15,598	\$ 18,093	\$ 5,239	\$ 15,450	\$ 15,450	\$ 15,450	\$ -	-100.0%
56900 TOTAL	\$ 28,230	\$ 32,675	\$ 23,272	\$ 36,103	\$ 26,973	\$ 45,970	\$ 31,440	16.6%
56000 TOTAL	\$ 28,440	\$ 36,353	\$ 23,492	\$ 39,570	\$ 30,673	\$ 49,638	\$ 35,140	14.6%



Reserve Funds

Debt Service Fund

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy.

Purpose & Goal

The mission is to be develop financial management practices to effectively utilize debt to fund identified capital items in the adopted budget.

Services

- N/A

Budget Impact

- N/A

2019 Accomplishments

- An early debt payment of \$75,000 was made, which saved approximately \$25,000 in interest owed.

2020 Action Plan/Tasks

- N/A

Debt Service Fund



	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
Debt Service Fund							
<i>Debt Service</i>							
2007/2008 G.O. Promissary Notes	\$ 181,388	\$ -	\$ -		\$ -		#DIV/0!
2015/2016 State Trust Fund	\$ -	\$ 263,790	\$ 263,790	\$ 263,790	\$ 263,790	\$ 263,790	0%
2018 State Trust Fund	\$ -	\$ -	\$ -	\$ 189,200	\$ 264,200	\$ 189,200	0%
52315 TOTAL	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 527,990	\$ 452,990	0%

Other Financing



This program is provided to meet the Town's budget and financing policies with regard to undesignated funds and contingency funding. This program is also provided so that other department budgets can include limited contingency funding. Ideally, funding within this program will not be utilized during the year or only used for emergencies or required unfunded activities that should arise during the year.

Purpose & Goal

The mission is to be develop financial management practices to effectively utilize debt to fund identified capital items in the adopted budget.

Services

- N/A

Budget Impact

- N/A

2019 Accomplishments

- N/A

2020 Action Plan/Tasks

- N/A

Other Financing



	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
OTHER FINANCING							
Contingency Fund - Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fire Reserve Fund	\$ 60,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	-25%
Building Improvement Fund	\$ 10,000	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	0%
Trail Development Fund	\$ 10,000	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	-100%
52315 TOTAL	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	\$ 40,000	\$ 25,000	-38%

Enterprise Funds



Transportation Utility District

This designated and segregated fund serves as the depository for all transportation utility fees collected. These funds may be exclusively used for highways, sewers, sidewalks, street lighting and water for fire protection.

Purpose & Goal

The mission is to provide a structurally sound and well-maintained transportation system to enhance livability, property values and the economic vitality of the entire Town. The timely maintenance and reconstruction of the Town's transportation system to ensure safe and efficient travel throughout the Town is a fundamental Town responsibility.

Services

- Transportation system projects, which may include highways, sewers, sidewalks, street lighting and water for fire protection.

Budget Impact

- N/A

2019 Accomplishments

- N/A

2020 Action Plan/Tasks

- Complete 2020 Transportation system projects, see 2020 capital improvement program information.
- Establish GIS program and begin inventorying Town assets.

Transportation Utility District



	2016	2017	2018	2019	2019	2020	% Chg
Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	19 to '20
TRANSPORTATION UTILITY DISTRICT							
<i>Administration</i>							
Engineering Technician	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500	#DIV/0!
Supplies						\$ 8,500	#DIV/0!
GIS Services						\$ 10,000	#DIV/0!
ADMINISTRATION TOTAL						\$ 50,000	#DIV/0!
<i>Capital Projects</i>							
Hickory Park Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,161	#DIV/0!
Eastowne CT/Emons Road (Eisenhower Dr to Pinecrest Blvd)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,970	#DIV/0!
Treeline Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,532	#DIV/0!
Speel School & Milky Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,447	#DIV/0!
Kebe Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,569	#DIV/0!
Harvard Court & Cornell Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,550	#DIV/0!
CAPITAL PROJECTS TOTAL						\$ 685,229	#DIV/0!
<i>Utility Reserve Fund</i>							
Reserve						\$ 139,771	#DIV/0!
UTILITY RESERVE FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,771	#DIV/0!
TRANSPORTATION UTILITY DISTRICT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,000	#DIV/0!

Stormwater Utility District



This designated and segregated fund serves as the depository for all stormwater utility fees collected.

Purpose & Goal

The mission is to develop, finance, construct, operate, maintain, manage and regulate stormwater and surface water facilities in the Town of Buchanan. The effective management of stormwater and surface water drainage is necessary to promote the health, safety, welfare, and prosperity of the Town of Buchanan by mitigating flood damage to public infrastructure and private property, minimizing environmental degradation from erosion, sedimentation and contamination and enhancing safety for people.

Services

- Transportation system projects, which may include highways, sewers, sidewalks, street lighting and water for fire protection.

Budget Impact

- \$66,762 put in reserve on an annual basis to meet the financial obligations of the Regional Stormwater Quality Management Plan for the Garner's Creek Sub-Watershed

2019 Accomplishments

- N/A

2020 Action Plan/Tasks

- Finalize and adopt a Stream Bank Erosion Control Project Policy
- Complete operations and maintenance on Utility owned regional ponds
- Complete 2020 Transportation system projects.

Stormwater Utility District



Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	% Chg 19 to '20
STORMWATER UTILITY						
<i>Utility Commission</i>						
Commision Wages				\$ 16,147	\$ 16,147	0.0%
Commission Supplies & Expenses				\$ 900	\$ 900	0.0%
Commission Dues				\$ 1,200	\$ 1,200	0.0%
STORMWATER UTILITY TOTAL	\$ -	\$ -	\$ -	\$ 18,247	\$ 18,247	0.0%
<i>Administration</i>						
Stormwater Adminstration						
Administration				\$ 16,799	\$ 39,477	135.0%
Engineering - General (Mtgs Budget, GIS)				\$ 15,000	\$ 10,000	-33.3%
Accounting/Audit				\$ 5,000	\$ 2,000	-60.0%
Legal				\$ 1,500	\$ 500	-66.7%
Financial Advisor				\$ 1,000	\$ 500	-50.0%
Office Supplies				\$ 2,500	\$ 1,000	-60.0%
Postage				\$ 500	\$ 500	0.0%
Printing/Publication				\$ 2,500	\$ 1,000	-60.0%
Public Education & Outreach				\$ 3,000	\$ 1,000	-66.7%
Consultant Services				\$ 20,887	\$ 15,000	-28.2%
ADMINISTRATION TOTAL	\$ -	\$ -	\$ -	\$ 68,686	\$ 70,977	3.3%
<i>Storm Water Plan Implementation</i>						
NEWSC Dues				\$ 1,200	\$ 1,720	
MS4 Permitting				\$ 650	\$ 650	
Ongoing Illicit Discharge Field Screening				\$ 6,300	\$ 6,300	
Stormwater Fee				\$ 2,000	\$ 2,000	0.0%
STOMR WATER PLAN IMPLEMENTATION TOTAL	\$ -	\$ -	\$ -	\$ 10,150	\$ 10,670	5.1%
<i>Pond Operation & Maintenance</i>						
Heartland Pond				\$ 6,200	\$ 6,200	0.0%
Regal Pond				\$ 6,100	\$ 6,100	
Springfield Pond				\$ 6,869	\$ 6,869	
Main Street Pond				\$ 6,400	\$ 6,400	
Speedway Pond				\$ 6,500	\$ 6,500	
POND OPERATION & MAINTENANCE TOTAL	\$ -	\$ -	\$ -	\$ 32,069	\$ 32,069	0.0%



Stormwater Utility District

Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	% Chg 19 to '20
STORMWATER UTILITY						
<i>Programming</i>						
Stream Bank Erosion Control				\$ -	\$ 55,000	#DIV/0!
Drainage Repair and Maintenance				\$ 10,000	\$ 10,000	0.0%
Culvert/Catch Basin/Storm Sewer Cleaning				\$ 7,500	\$ 7,500	0.0%
Adopt-a-Stream Program				\$ 1,250	\$ -	-100.0%
PROGRAMMING TOTAL	\$ -	\$ -	\$ -	\$ 18,750	\$ 72,500	286.7%
<i>Utility Reserve Fund</i>						
Joint Watershed Projects				\$ 66,762	\$ 66,762	0.0%
Utility Reserve Fund				\$ 26,661	\$ -	-100.0%
UTILITY RESERVE FUND TOTAL	\$ -	\$ -	\$ -	\$ 93,423	\$ 66,762	-28.5%
<i>Stream Bank Erosion Control Reserve Fund</i>				\$ -	\$ -	
STREAM BANK EROSION CONTROL RESERVE FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>Capital Expenditures</i>						
Capital - General				\$ -	\$ -	#DIV/0!
Capital - Pond Construction/Enhancement				\$ -	\$ -	#DIV/0!
Capital Pond Dredging				\$ -	\$ -	#DIV/0!
Capital - Misc. Projects				\$ 63,500	\$ -	-100.0%
CAPITAL EXPENDITURES TOTAL	\$ -	\$ -	\$ -	\$ 63,500	\$ -	-100.0%
<i>Debt Service</i>						
Principal Payment				\$ -	\$ -	#DIV/0!
Interest Payment				\$ -	\$ -	#DIV/0!
DEBT SERVICE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>Transfers</i>						
Transfer to Capital Projects Fund				\$ -	\$ 72,000	#DIV/0!
transfer to Garners Creek Stormwater Utility	\$ 341,712	\$ 342,106	\$ 342,826	\$ -	\$ -	#DIV/0!
TRANSFERS TOTAL	\$ 341,712	\$ 342,106	\$ 342,826	\$ -	\$ 72,000	#DIV/0!
STORMWATER UTILITY TOTAL	\$ 341,712	\$ 342,106	\$ 342,826	\$ 344,826	\$ 343,226	-0.5%

2020 Capital Improvement Plan



There are 17 capital project in 2020 for a total of \$2,503,121.

Purpose & Goal

The mission is to undertake projects for items and/or assets defined as capital items by policy.

Services

- Construction and reconstruction of facilities
- Purchase of office technology and/or equipment
- Planning

Budget Impact

- N/A

2019 Accomplishments

- Eisenhower Drive overlay was complete on time and in budget in just one week.
- An early debt payment of \$75,000 was made, which saved approximately \$25,000 in interest owed.

2020 Action Plan/Tasks

- See project details in following pages

2020 Capital Improvement Plan

Funding Source Summary



Source	2020
Building Improvement Fund	10,000
Contingency Fund	75,000
General Fund/Levy	396,892
Park Impact Fees	5,000
Previously Allocated Funds	19,000
Proceeds from LT Debt	484,999
Road Improvement Fund/Levy	350,001
Special Assessments	385,000
Stormwater Utility Fund	72,000
Trail Development Fund	20,000
Transportation Utility District Fund	685,229
GRAND TOTAL	2,503,121

2020 Capital Improvement Plan



Project by Funding Source

Source	Project #	Priority	2020
Building Improvement Fund			
CTH N Property Development Planning	PW-20-001	2	10,000
Building Improvement Fund Total			10,000
Contingency Fund			
Mezzanine	FR-20-001	4	1,108
Board Room Audio/Visual Improvements	GG-20-001	2	39,892
Financial System Software	GG-20-004	1	20,000
Citizen Survey	GG-20-005	2	14,000
Contingency Fund Total			75,000
General Fund/Levy			
Mezzanine	FR-20-001	4	6,392
Special Unit Equipment Trailer	FR-20-002	4	8,000
Office Computer Upgrades	GG-20-003	1	7,500
Strategic Plan	GG-20-006	1	25,000
Hickory Park Trail	PR-20-003	3	35,000
Eastowne Ct/Emons Rd (Eisen. Dr to Pine. Blvd)	PW-20-002	2	63,502
Treeline Court	PW-20-003	2	12,878
Speel School Road, Milky Way	PW-20-004	2	176,090
Kebe Court	PW-20-005	2	33,370
Harvard Court & Cornell Court	PW-20-006	2	29,160
General Fund/Levy Total			396,892
Park Impact Fees			
Hickory Park Trail	PR-20-003	3	5,000
Park Impact Fees Total			5,000
Previously Allocated Funds			
Springfield Park Tree Planting	PR-20-001	3	5,000
Springfield Park Trails	PR-20-002	3	10,000
Hickory Park Trail	PR-20-003	3	4,000
Previously Allocated Funds Total			19,000
Proceeds from LT Debt			
Town Hall Sign-Marquee	GG-20-002	3	35,000
Eastowne Ct/Emons Rd (Eisen. Dr to Pine. Blvd)	PW-20-002	2	90,717
Treeline Court	PW-20-003	2	18,397

2020 Capital Improvement Plan

Project by Funding Source, continued



Source	Project #	Priority	2020
Speel School Road, Milky Way	PW-20-004	2	251,557
Kebe Court	PW-20-005	2	47,671
Harvard Court & Cornell Court	PW-20-006	2	41,657
Proceeds from LT Debt Total			484,999
Road Improvement Fund/Levy			
Eastowne Ct/Emons Rd (Eisen. Dr to Pine Blvd)	PW-20-002	2	70,558
Treeline Court	PW-20-003	2	14,309
Speel School Road, Milky Way	PW-20-004	2	195,656
Kebe Court	PW-20-005	2	37,078
Harvard Court & Cornell Court	PW-20-006	2	32,400
Road Improvement Fund/Levy Total			350,001
Special Assessments			
Eastowne Ct/Emons Rd (Eisen. Dr to Pine Blvd)	PW-20-002	2	77,614
Treeline Court	PW-20-003	2	15,740
Speel School Road, Milky Way	PW-20-004	2	215,221
Kebe Court	PW-20-005	2	40,785
Harvard Court & Cornell Court	PW-20-006	2	35,640
Special Assessments Total			385,000
Stormwater Utility Fund			
Eastowne Ct/Emons Rd (Eisen. Dr to Pine Blvd)	PW-20-002	2	14,515
Treeline Court	PW-20-003	2	2,944
Speel School Road, Milky Way	PW-20-004	2	40,249
Kebe Court	PW-20-005	2	7,627
Harvard Court & Cornell Court	PW-20-006	2	6,665
Stormwater Utility Fund Total			72,000
Trail Development Fund			
Hickory Park Trail	PR-20-003	3	20,000
Trail Development Fund Total			20,000
Transportation Utility District Fund			
Hickory Park Trail	PR-20-003	3	85,161
Eastowne Ct/Emons Rd (Eisen. Dr to Pine Blvd)	PW-20-002	2	120,970
Treeline Court	PW-20-003	2	24,532
Speel School Road, Milky Way	PW-20-004	2	335,447
Kebe Court	PW-20-005	2	63,569
Harvard Court & Cornell Court	PW-20-006	2	55,550
Transportation Utility District Fund Total			685,229
GRAND TOTAL			2,503,121

2020 Capital Improvement Plan

Department Summary



Department	2020
Fire & Rescue	15,500
General Government	141,392
Parks & Recreation	164,161
Roads & Public Works	2,182,068
TOTAL	2,503,121

2020 Capital Improvement Plan



Projects by Department

Department	Project #	Priority	2020
Fire & Rescue			
Mezzanine	FR-20-001	4	7,500
Special Unit Equipment Trailer	FR-20-002	4	8,000
Fire & Rescue Total			15,500
General Government			
Board Room Audio/Visual Improvements	GG-20-001	2	39,892
Town Hall Sign-Marquee	GG-20-002	3	35,000
Office Computer Upgrades	GG-20-003	1	7,500
Financial System Software	GG-20-004	1	20,000
Citizen Survey	GG-20-005	2	14,000
Strategic Plan	GG-20-006	1	25,000
General Government Total			141,392
Parks & Recreation			
Springfield Park Tree Planting	PR-20-001	3	5,000
Springfield Park Trails	PR-20-002	3	10,000
Hickory Park Trail	PR-20-003	3	149,161
Parks & Recreation Total			164,161
Roads & Public Works			
CTH N Property Development Planning	PW-20-001	2	10,000
Eastowne Ct/Emons Rd (Eisen. Dr to Pine. Blvd)	PW-20-002	2	437,876
Treeline Court	PW-20-003	2	88,800
Speel School Road, Milky Way	PW-20-004	2	1,214,220
Kebe Court	PW-20-005	2	230,100
Harvard Court & Cornell Court	PW-20-006	2	201,072
Roads & Public Works Total			2,182,068
GRAND TOTAL			2,503,121

2020 Capital Improvement Plan



Project Details

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Project # FR-20-001
Project Name Mezzanine

Department Fire & Rescue
Contact Fire Chief
Type Equipment
Useful Life 15 years
Category Equipment
Priority 4 Fairly Low Priority
Status Active

Estimate 2019 Estimate
Grant Opp. No
Implementation Consultant
Support Docs.

Total Project Cost: \$7,500

Description
 Install a refurbished mezzanine in the fire station.

Justification
 The Fire Department has limited space and the addition of this floor would provide additional area to store equipment, etc.

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Furnishings	7,500					7,500
Total	7,500					7,500

Funding Sources	2020	2021	2022	2023	2024	Total
Contingency Fund	1,108					1,108
General Fund/Levy	6,392					6,392
Total	7,500					7,500

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Fire & Rescue
Contact Fire Chief
Type Equipment
Useful Life 15 years
Category Equipment
Priority 4 Fairly Low Priority
Status Active

Project # FR-20-002
Project Name Special Unit Equipment Trailer

Estimate 2019 Estimate **Grant Opp.** No
Implementation Fire Department **Support Docs.**

Total Project Cost: \$8,000

Description

The Fire Department will purchase a trailer for specialized unit equipment.

Justification

The Fire Department needs the necessary equipment to respond to all types of calls.

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Fumishings	8,000					8,000
Total	8,000					8,000

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	8,000					8,000
Total	8,000					8,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department General Government

Contact Administrator

Type Equipment

Useful Life 10-15 years

Category Office Technology

Priority 2 High Priority

Status Active

Project # GG-20-001
Project Name Board Room Audio/Visual Improvements

Estimate 2020 Estimate

Grant Opp. No

Implementation Contractor

Support Docs.

Total Project Cost: \$39,892

Description

The existing audio/visual equipment will be replaced in the Town Hall Board Room. This will allow the Town to provide better recordings for meetings and the presentation of information. In addition, it will be flexible enough to utilize in day-to-day activities, e.g., portable touch screen monitor.

Justification

The communication tools utilized during a meetings, e.g., Board meeting, public information meetings, etc., is not sufficient to be able to effectively communicate with the public.

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Furnishings	39,892					39,892
Total	39,892					39,892

Funding Sources	2020	2021	2022	2023	2024	Total
Contingency Fund	39,892					39,892
Total	39,892					39,892

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department General Government

Contact Administrator

Type Improvement

Useful Life 20 years

Category Buildings

Priority 3 Average Priority

Status Active

Project # GG-20-002

Project Name Town Hall Sign-Marquee

Estimate Admin Update, 2014

Grant Opp. No

Implementation Vendor

Support Docs. No

Total Project Cost: \$35,000

Description

Upgrade to existing marquee sign. Will also include improved signage for Town Hall Park.

Justification

Currently staff has to manually change any messages on the sign. Sign is also from the early 1990's and could be aesthetically improved.

To keep the current sign, but put in an automatic reader board would be over \$2,000 and possibly over \$3,000. Therefore, a new monument sign is recommended including the Town logo, two sided reader board with brick base. Allows for improved communication, community identity, less staff time to post notices on sign and improved aesthetics. Would also identify Town Hall Park in rear of building. Better signage for the park is identified in the Town's Comprehensive Outdoor Recreation Plan.

Estimate and information provided by Appleton Sign (2010).

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Fumishings	35,000					35,000
Total	35,000					35,000

Funding Sources	2020	2021	2022	2023	2024	Total
Proceeds from LT Debt	35,000					35,000
Total	35,000					35,000

2020 Capital Improvement Plan
Project Details, continued



Buchanan Capital Improvement Plan

2020 *thru* 2024

Town of Buchanan, Wisconsin

Department General Government
Contact Administrator
Type Equipment
Useful Life 5 years
Category Office Technology
Priority 1 Mandatory
Status Active

Project # GG-20-003
Project Name Office Computer Upgrades

Estimate 2020 Estimate **Grant Opp.** No
Implementation Vendor **Support Docs.** No

Total Project Cost: \$24,500

Description
 New office/desk computers for all computers operating on Office 2010.

Justification
 Existing computers were purchased in 2015 or earlier. New software and hardware updates will be necessary to maintain functionality and efficiency.

Prior	Expenditures	2020	2021	2022	2023	2024	Total	Future
10,500	Equip/Furnishings	7,500					7,500	6,500
Total	Total	7,500					7,500	Total

Prior	Funding Sources	2020	2021	2022	2023	2024	Total	Future
10,500	General Fund/Levy	7,500					7,500	6,500
Total	Total	7,500					7,500	Total

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 *thru* 2024

Town of Buchanan, Wisconsin

Department General Government

Contact Treasurer

Type Equipment

Useful Life 10-15 years

Category Office Technology

Priority 1 Mandatory

Status Active

Project # **GG-20-004**
Project Name **Financial System Software**

Estimate 2020 Estimate

Grant Opp. No

Implementation Consultant/Treasurer

Support Docs.

Total Project Cost: \$20,000

Description

Quick Books will be replaced with a financial system software that is more robust and able to efficiently function in a manner consistent with the business being carried out by the Town.

Justification

The Town has gotten to position where, due to the complexities of operations, a more sophisticated financial system software is necessary to be able to account for Town revenues and expenditures.

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Furnishings	20,000					20,000
Total	20,000					20,000

Funding Sources	2020	2021	2022	2023	2024	Total
Contingency Fund	20,000					20,000
Total	20,000					20,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Project #	GG-20-005
Project Name	Citizen Survey

Department	General Government
Contact	Administrator
Type	Unassigned
Useful Life	3-5 years
Category	Unassigned
Priority	2 High Priority
Status	Active

Estimate	2020 Estimate	Grant Opp.	No
Implementation	Consultant/Administrator	Support Docs.	

Total Project Cost: \$14,000

Description

The Town is undertaking a citizen survey to understand how resident's perceive the services they receive.

Justification

As a component of the Town's strategic planning exercise, the Town should have an understanding of how residents believe the Town is performing. A citizen survey is an accepted practice to accomplish this goal. This, along with numerous approved studies, will serve as a benchmark to begin the strategic planning process.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	14,000					14,000
Total	14,000					14,000

Funding Sources	2020	2021	2022	2023	2024	Total
Contingency Fund	14,000					14,000
Total	14,000					14,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department General Government

Contact Administrator

Type Unassigned

Useful Life 3-5 years

Category Unassigned

Priority 1 Mandatory

Status Active

Project # GG-20-006
Project Name Strategic Plan

Estimate 2020 Estimate

Grant Opp. No

Implementation Consultant/Administrator

Support Docs.

Total Project Cost: \$25,000

Description

The Town will update the strategic plan.

Justification

Any organization who wants to be successful has to have priorities and focus on them to ensure they are meeting the demands of their customer, in this case, residents. The Town will establish a 3-5 year strategic plan that will guide activities during that period.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	25,000					25,000
Total	25,000					25,000

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	25,000					25,000
Total	25,000					25,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Parks & Recreation
Contact Administrator
Type Improvement
Useful Life 40 years
Category Park: Springfield Park
Priority 3 Average Priority
Status Active

Project # PR-20-001
Project Name Springfield Park Tree Planting

Estimate 2018 Estimate
Grant Opp. Needs Research
Implementation Consultant
Support Docs. No

Total Project Cost: \$5,000

Description

Planting trees at Springfield Park.

Justification

Recommendation in the Town's Comprehensive Outdoor Recreation Plan. Tree planting program to offer supplementary shade.

Expenditures	2020	2021	2022	2023	2024	Total
Other	5,000					5,000
Total	5,000					5,000

Funding Sources	2020	2021	2022	2023	2024	Total
Previously Allocated Funds	5,000					5,000
Total	5,000					5,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Project #	PR-20-002
Project Name	Springfield Park Trails

Department	Parks & Recreation
Contact	Administrator
Type	Improvement
Useful Life	15 years
Category	Park: Springfield Park
Priority	3 Average Priority
Status	Active

Estimate	2018 Estimate	Grant Opp.	Needs Research
Implementation	Consultant	Support Docs.	No

Total Project Cost: \$10,000

Description

Add trail on west side of Springfield Park on Just About Lane.

Justification

Recommendation in the Town's Comprehensive Outdoor Recreation Plan. Paved trails to provide improved access to the park and within the park.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Maintenance	10,000					10,000
Total	10,000					10,000

Funding Sources	2020	2021	2022	2023	2024	Total
Previously Allocated Funds	10,000					10,000
Total	10,000					10,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Parks & Recreation
Contact Administrator/Engineer
Type Improvement
Useful Life 10-15 years
Category Park: Trails
Priority 3 Average Priority
Status Active
Total Project Cost: \$149,161

Project # PR-20-003
Project Name Hickory Park Trail

Estimate 2019 Estimate
Grant Opp. No
Implementation Consultant/Engineer/Bid
Support Docs.

Description
 The Town will be constructing a trail from Emons Road to CTH KK. This trail goes directly through Hickory Park.

Justification
 In two approved Town planning documents it calls for an off road trail facility.
 - Comprehensive Outdoor Recreation Plan 2018-2022
 - Comprehensive Plan 2020

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	27,622					27,622
Construction/Maintenance	121,539					121,539
Total	149,161					149,161

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	35,000					35,000
Park Impact Fees	5,000					5,000
Previously Allocated Funds	4,000					4,000
Trail Development Fund	20,000					20,000
Transportation Utility District Fund	85,161					85,161
Total	149,161					149,161

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life

Category Planning-Engineering

Priority 2 High Priority

Status Active

Project # PW-20-001
Project Name CTH N Property Development Planning

Estimate 2020 Estimate

Grant Opp. No

Implementation Town Engineer

Support Docs.

Total Project Cost: \$10,000

Description

In 2019, the Town purchased 124 and 130 CTH N. The immediate purpose was utilization of the approximately, 2,800 square foot garage for public works related equipment. The long-term purpose was for the land to be used as a future development site for Town facilities at a time it is deemed necessary.

Since 2016, the Town has been discussing the idea of a yard waste site. Along with this discussion the cost to provide household yard waste has been increasing, while the level of service has been decreasing. As a result, these recently acquired properties will be evaluated for a yard waste transfer station.

Justification

As of November 29, 2019, the Town is projected to expend approximately \$80,000 on yard waste collection and disposal, assuming the same amount of tonnage is collected in November 2019 as in the same month in 2018 (206 tons). The total 2019 amount is a 22% increase from 2018 and a 56% increase over 2015.

The cost increases for the collection and disposal merits evaluating alternative service delivery provisions.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	10,000					10,000
Total	10,000					10,000

Funding Sources	2020	2021	2022	2023	2024	Total
Building Improvement Fund	10,000					10,000
Total	10,000					10,000

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Street Reconstruction

Priority 2 High Priority

Status Active

Project # PW-20-002
Project Name Eastowne Ct/Emons Rd (Eisen. Dr to Pine. Blvd)

Estimate 2019 Estimate

Grant Opp. No

Implementation Consultant/Engineer/Bid

Support Docs.

Total Project Cost: \$437,876

Description

Project Sections Lengths
 Eastowne/Emons Road: Paved in 1997 / 2001; PASER ratings: 4; 1100/LF; 22' & 24' Width
 Project includes: Full road reconstruction/urbanization. On Emons Road there will be ped/bike accommodations.

Justification

Emons Road is identified on the Town Official Map and in the park plan as having future on-road trail/wide shoulders. Ped/Bike study for all of Emons Road was completed in 2011. This segment will be completed with facilities. Costs include engineering and contingencies.
 Preliminary engineering evaluation of both areas for drainage improvements and road repairs was completed in 2011 as part of Comprehensive Drainage Study. Project currently includes urbanization of the roadways to include curb and gutter, storm sewer, road reconstruction and sidewalks.
 On Eastowne Court, the roadway will be urbanized as well, however it will not include bike/ped facilities.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	131,363					131,363
Construction/Maintenance	306,513					306,513
Total	437,876					437,876

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	63,502					63,502
Proceeds from LT Debt	90,717					90,717
Road Improvement Fund/Levy	70,558					70,558
Special Assessments	77,614					77,614
Stormwater Utility Fund	14,515					14,515
Transportation Utility District Fund	120,970					120,970
Total	437,876					437,876

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Street Reconstruction

Priority 2 High Priority

Status Active

Project # PW-20-003
Project Name Treeline Court

Estimate 2019 Estimate

Grant Opp. No

Implementation Consultant/Engineer/Bid

Support Docs.

Total Project Cost: \$88,800

Description

Project Sections Lengths
Eastowne/Emons Road: Paved in 2017; PASER ratings: 10; 422/LF; 22' Width
Project includes: Full road reconstruction/urbanization.

Justification

This segment was recently completed, but has not addressed some of the concerns identified by the Town.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	26,640					26,640
Construction/Maintenance	62,160					62,160
Total	88,800					88,800

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	12,878					12,878
Proceeds from LT Debt	18,397					18,397
Road Improvement Fund/Levy	14,309					14,309
Special Assessments	15,740					15,740
Stormwater Utility Fund	2,944					2,944
Transportation Utility District Fund	24,532					24,532
Total	88,800					88,800

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Street Reconstruction

Priority 2 High Priority

Status Active

Project # PW-20-004
Project Name Speel School Road, Milky Way

Estimate 2019 Estimate

Grant Opp. No

Implementation Consultant/Engineer/Bid

Support Docs.

Total Project Cost: \$1,214,220

Description

Speel School Road was paved in 1975. Milky Way was paved in 2007.

Project Section Length and Road Width:

- Speel School: 1,848 LF; Road Width: 20'
- Milky Way: 1,267 LF; Road Width: 24'

Justification

PASER (2019)

- Speel School Road: 4
- Milky Way: 5

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	364,266					364,266
Construction/Maintenance	849,954					849,954
Total	1,214,220					1,214,220

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	176,090					176,090
Proceeds from LT Debt	251,557					251,557
Road Improvement Fund/Levy	195,656					195,656
Special Assessments	215,221					215,221
Stormwater Utility Fund	40,249					40,249
Transportation Utility District Fund	335,447					335,447
Total	1,214,220					1,214,220

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 thru 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Street Reconstruction

Priority 2 High Priority

Status Active

Project # PW-20-005
Project Name Kebe Court

Estimate 2019 Estimate

Grant Opp. No

Implementation Consultant/Engineer/Bid

Support Docs. No

Total Project Cost: \$230,100

Description

Kebe Court (Randys Lane to Termini) was paved in 1992.
 Project Section Length and Road Width:
 - Kebe Court: 686 LF; Road Width: 22'
 Total Project Length: 686 LF
 This project is a full reconstruction, i.e., pulverize, excavate and pave, and, possibly, ditching.

Justification

PASER (2019)
 - Kebe Court: 4

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	69,030					69,030
Construction/Maintenance	161,070					161,070
Total	230,100					230,100

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	33,370					33,370
Proceeds from LT Debt	47,671					47,671
Road Improvement Fund/Levy	37,078					37,078
Special Assessments	40,785					40,785
Stormwater Utility Fund	7,627					7,627
Transportation Utility District Fund	63,569					63,569
Total	230,100					230,100

2020 Capital Improvement Plan



Project Details, continued

Buchanan Capital Improvement Plan

2020 *thru* 2024

Town of Buchanan, Wisconsin

Department Roads & Public Works

Contact Administrator/Engineer

Type Improvement

Useful Life 25 years

Category Street Reconstruction

Priority 2 High Priority

Status Active

Project # PW-20-006

Project Name Harvard Court & Cornell Court

Estimate 2019 Estimate

Grant Opp. No

Implementation Consultant/Engineer/Bid

Support Docs.

Total Project Cost: \$201,072

Description

Harvard Court was paved in 1995. Cornell Court was paved in 1995.

Project Section Length and Road Width:

- Harvard Court: 317 LF; Road Width: 32'
- Cornell Court: 264 LF; Road Width: 32'

Justification

PASER (2019)

- Harvard Court: 4
- Cornell Court: 4

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design/Consult	60,322					60,322
Construction/Maintenance	140,750					140,750
Total	201,072					201,072

Funding Sources	2020	2021	2022	2023	2024	Total
General Fund/Levy	29,160					29,160
Proceeds from LT Debt	41,657					41,657
Road Improvement Fund/Levy	32,400					32,400
Special Assessments	35,640					35,640
Stormwater Utility Fund	6,665					6,665
Transportation Utility District Fund	55,550					55,550
Total	201,072					201,072

Appendices



A – Glossary of Terms

A

Accrual Basis. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity. Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

AICP. American Institute of Certified Planner. The organization's certificate for individuals that have met the criteria of professional standards that include training and testing.

Approved Budget. As used in fund summaries and department summaries within the budget document, it represents the budget as originally adopted by the Town Board.

Appropriation. A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation. The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset. Resources owned or held by a government, which have monetary value.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Balance Sheet. A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specified date.

Base Budget. Cost of the continuing the existing levels of service in the current budget year.

Bond. A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

- General Obligation (G.O.) Bond. This type of bond is backed by the full faith, credit and taxing power of the government.
- Revenue Bond. This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.



A – Glossary of Terms



Budget. A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message (Town Administrator’s Executive Budget Summary). The opening section of the budget that provides the Town Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the view and recommendations of the Town Administrator.

Budgetary Control. The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

CAFR (Comprehensive Annual Financial Report). This report contains the Town’s annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the year’s activity.

Capital Assets. Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

Capital Outlay or Capital Expenditures. Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities which add value to a government’s physical assets or increase their useful life. Also called capital improvements.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Class One Notice. An official notice placed into a daily or weekly publication used as the official newspaper of the Town.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).



A – Glossary of Terms



Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

CORP – Comprehensive Outdoor Recreation Plan. A five year plan detailing new and existing park purchases and improvements.

D

Debt Service. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department. The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees. Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement. The expenditure of money from an account.

Division. An organizational unit within a department's structure representing the major functional divisions of work.

DNR. Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

E

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.



A – Glossary of Terms

Enterprise Fund. A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of provided goods through user fees. Rate schedules to these services are established to insure that revenues are adequate to meet all necessary expenditures.

Equalized Value. Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

Equivalent Runoff Unit (ERU). The impervious area of a property relative to the statistical average impervious area of a single family home within the Town of Buchanan.

Expenditure. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditure Restraint Program. The State of Wisconsin offers an entitlement program to cities and Towns who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fire Insurance Shared Tax. Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Town's fiscal year runs from January 1 through December 31.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FVTC. Fox Valley Technical College, a vocational training facility supported in part by tax levies from area jurisdictions.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

FT – Full Time Employee. A full-time employee of the Town is an employee hired and scheduled to work a standard work year. Full-time employees are eligible to receive full benefits.

Full Time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.



A – Glossary of Terms



Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund. A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance. The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP (Generally Accepted Accounting Principles). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GCSU (Garners Creek Stormwater Utility). The utility district responsible for stormwater management within the Garners Creek watershed.

GIS (Geographical Information System). A system of maps and databases which allow for integration of information utilizing parameters and graphical interfaces.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

I

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers. The movement of money between funds of the same government entity.

Intergovernmental Revenue. Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges. The charges to user department for internal services provided by another Town department or function, such as an insurance fund from a central pool.

L

Levy. To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

Line-item Budget. A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt. Debt with a maturity of more than one year after the date of issuance.

A – Glossary of Terms



M

Materials and Supplies. Expendable materials and operating supplies necessary to conduct departmental operations.

Maturities. The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill of Mill Rate. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual (Basis of Accounting). The method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

N

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges.

O

Object of Expenditure. An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

Objective. Something to be accomplished in specific, well-defined, and measurable terms and that it's achievable within a specific time frame.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses. The cost for personnel, materials and equipment required for a department to function.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

Part Time Employee. A part time employee is one who is hired and scheduled to work a standard work year on a less than full time basis.

Pay-as-you-go Basis. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget. A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.



A – Glossary of Terms



Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services. Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines.

PSC – Public Service Commission. The governing body of all regulated utilities within the state of Wisconsin. This body governs the rates charged by the water utility.

Purpose. A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

R

Recycling Grants. Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting or related expenditures for final reimbursement payment.

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

Revenue. Sources of income financing the operations of government.

A – Glossary of Terms



S

Seasonal Employee. A seasonal employee is one who is hired and scheduled to work on a full time or part time basis for certain periods of the year.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue. Revenues are classified according to their source or point of origin.

State Aids. Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases cannot exceed 5% of the previous year's payment.
- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- **State Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality's limits.

Supplemental Appropriation. An additional appropriation made by the government body after the budget year has started.

T

Target Budget. Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

Tax Increment or Tax Incremental Revenues. Property Taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

Tax Levy. The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate or Tax Mill Rate. The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Town's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Town and multiplying by \$1,000.

Temporary Employee. A temporary employee is one who is hired and scheduled to work on an as-needed basis, generally to fill in during periods of personnel shortage or increased workload.

Tax Incremental (financing) District (TID). An area of land within the boundaries of the Town that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.



A – Glossary of Terms



Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

U

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service

V

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided as the payment of a salary.

W

Working Cash. Excess or readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Work Years. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

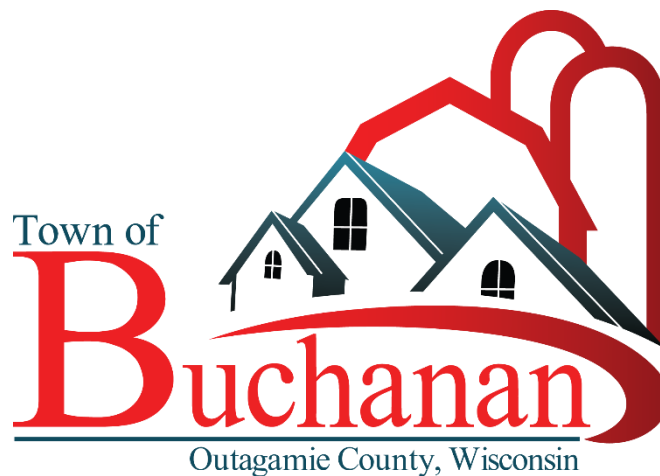


Town of Buchanan

N178 County Road N

Appleton, WI 54915

Town of Buchanan Budget and Financial Policies



Adopted by Town Board: March 16, 2010

Revised by the Town Board: September 17, 2019



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.

B – Town of Buchanan Budget and Financial Policies



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 (Rev. 7.16.19)

Objective

The objective of the Fund Balance Policy is to set guidelines for the control and reporting of all of the Town's fund balance assignments. An adequate fund balance level is an essential element in both short-term and long-term financial planning. Maintenance of sufficient levels of fund balance enables the Town to stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

Definition

Fund Balance: The difference between assets and liabilities in a governmental funds (i.e., enterprise, general fund, special revenue funds, capital projects funds, debt service fund and permanent funds).

Non-spendable Fund Balance: Describes the amount of a fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.

Spendable Fund Balance: Describes the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government's spendable resources can be spend only for specific purposes.

Restricted Fund Balance: The restricted fund balance category includes the portion of the spendable fund balance that reflects constraints on spending because of legal restrictions stipulated by outside parties or based on state statutes or grant requirements placed on the use for specific purposes. Examples include refuse, environmental fee, impact fees and tax increment funds.

Committed Fund Balance: The committed fund balance category includes the portion of spendable fund balance that reflects constraints that the Town has imposed upon itself by a formal action of the Town Board (for example, an ordinance or resolution passed by the Town Board). This constraint must be imposed by year end, but the amount can be determined at a later date. It also requires Town Board action to change the purpose. Examples include the trail development fund or park impact fees.

Assigned Fund Balance: The assigned fund balance category includes the portion of spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans. Generally, the assigned balance will be used in the subsequent year's budget.

Unassigned Fund Balance: The unassigned fund balance category includes the portion of spendable fund balance not contained in the other categories and the residual for the government's General Fund (i.e., residual net resources, or the balance after restricted, committed and assigned). The unassigned fund balance is available for any purpose.

These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level.

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Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

Flow of Funds: The policy of the Town guiding the order of fund balance spend-down shall be as follows: 1) restricted; 2) committed; 3) assigned; and 4) unassigned. This order will be used for purposes of reporting fund balance.

Minimum Fund Balance: In order to maintain sufficient cash reserves for working capital and emergency expenditures, the Town needs to develop and adopt a minimum fund balance policy.

The following are the overarching funds for which financial statements are prepared:

Governmental Funds: All funds except for the proprietary funds. There are five types of governmental funds (General, Special Revenue, Debt Service, Capital Projects, Permanent, Enterprise and Internal Service). The Town utilizes three (3) type of governmental funds:

General Fund: A government’s primary operating activities. Used to account for day-today operations of the Town, including: Town Board, Administrative and Financial services, Human Resources, Community Development, Economic Development, Public Works, Engineering, Police, Fire, and non-departmental services unaccounted for in other funds.

Proprietary Funds: Reports on activities financed primarily by revenues generate by the activities themselves, such as a municipal utility. There are two types of proprietary funds:

Enterprise Funds: Account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and is self-supporting in nature. The Town’s Enterprise Funds is used to account for the operations of the Stormwater Utility.

Policy

General Fund

The Town will establish a contingency fund to provide for unanticipated expenditures of a non-recurring nature. This contingency will be equal to 5 percent of the total General Fund operating expenditures excluding capital outlay and debt service. If unused during the fiscal year, up to \$25,000 of this fund may be considered part of the Town’s unreserved, unassigned fund balance at year-end. The Town wishes to minimize its dependence on revenues not controlled by the Town; therefore, a long–term goal is to increase General Fund revenues from Town controlled sources.

The Town will also maintain a working capital reserve (current assets less current liabilities) of 30% percent of the General Fund operating budget to provide funds for reasonable cash flow needs. This reserve will also be used when the Town encounters unforeseen emergencies such as storms, floods, severe unexpected increases in service costs or decrease in revenue, or other situations that are determined to be an emergency by the Town Board.

Restricted General Fund Balance

Once the annual audit of the Town is complete, the Town will report restricted fund balances for amounts that have applicable legal restrictions, per provisions of GASB #54.



Committed General Fund Balance

Prior to the end of each fiscal year, the Town will determine the specific purposes of committed fund balance. Any new specific purposes will be set forth in a Town Board resolution with the final amount being determined at or after year-end. Specific purposes for committed fund balance approved in prior year resolutions will be carried forward until changed by a current year resolution. In most instances, general fund non-lapsing accounts or other previously designated amounts will be reported as committed fund balance.

Assigned General Fund Balance

The authority to assign general fund balance relating to the carryover of fund balance at the close of each fiscal year has been delegated to the Town Administrator. These assigned funds must be reported to the Town Board. The Town Board has the authority to remove or change the assignment of the funds with a simple majority vote.

Unassigned General Fund Balance

The Town Board has established a minimum General Fund unassigned fund balance goal of 30 percent of total current annual General Fund operating expenditures excluding capital outlay and debt service. Any projected surplus over 30 percent will be available for use by the Town as determined once the annual audit of the Town is complete, generally, for one-time projects, debt reduction or allocation to a committed fund balance.

Once the annual audit of the Town is complete, the unassigned General Fund balance will be annually calculated by the Town Administrator, or designee. In the event that the unassigned General Fund balance is calculated to be less than the policy anticipates, the Town shall plan to adjust budget resources in the subsequent fiscal years to restore the balance. Except in extraordinary circumstances the unassigned General Fund balance should not be used to fund any portion of the ongoing operating expenditures. It should primarily be used to insure adequate assigned balances, to respond to unforeseen emergencies, to provide cash flow, and to provide overall financial stability. Whenever, General Fund balance funds are used, the reserve will be replenished as soon as possible.

Total General Fund Cash and Investments/Liabilities: The goal of the Town is to keep sufficient cash and short-term investments available to meet short-term liabilities.

Enterprise Funds

The appropriate net position of Enterprise Funds will be maintained to ensure adequate maintenance reserves and to ensure that cash flow balancing requirements and legal restrictions are met.

Reserves: The Town will maintain a minimum level of Working Capital (current assets minus current liabilities) of its Enterprise Funds equal to three months of regular, on-going operating expenses including transfers out.

In the event that the reserves are used resulting in a balance below the three month minimum, the Town Administrator, or designee, will develop a plan to be presented during the annual budget process. The Town Administrator will also ensure that net operating revenues of the Enterprise Funds that hold revenue debt constitute a minimum of 1.5 times the annual Debt Service

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requirements. The Town Administrator will review the Enterprise Fund Reserves once the annual audit of the Town is complete.

Rate Structure: Each Enterprise Fund will maintain an adequate rate structure to cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves, and any other cost deemed necessary. Enterprise Fund rate structures will be reviewed by the Town Administrator at least annually.

Formula

The formula for computing the contingency expenditure appropriation:

$$\begin{array}{l} \text{General Fund Operating Expenditures} * 5\% \\ \text{(Less capital outlay and debt service)} \end{array} = \text{Contingency expenditure appropriation}$$

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

$$\begin{array}{l} \text{General Fund Operating Expenditures} * 30\% \\ \text{(Less capital outlay and debt service)} \end{array} = \text{Unassigned Fund Balance amount}$$



Investment Policy (Rev. 9.17.19)

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 principal 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:

Safety

Investments of the Town shall be undertaken in a manner that seeks to ensure the preservation of capital. The objective will be to mitigate credit risk, interest rate risk and custodial risk.

Credit Risk

The Town will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities permitted under Wisconsin Statutes Chapter 66.0603.
- The Town Board shall by resolution approve the public depositories that are deemed appropriate for use under Wisconsin and Federal law.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

Interest Rate Risk

The Town will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

Custodial Risk

The Town will minimize custodial risk, which is the risk that in the event of a financial institution failure, the Town's deposits may not be returned to it, by:

- Maintaining a list of public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services.
- All public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.



Liquidity

Town investments will remain sufficiently liquid to enable the Town to meet all operating requirements that might be reasonably anticipated.

Return on Investments

Town investments shall be designed with the objective of attempting to attain a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Delegation of Authority

Management responsibility for the investment of funds is hereby delegated to the Town Administrator, or his/her designee, with oversight by the Town Board.

Ethics and Conflicts 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. The standard of care to be used by investment officials shall be the “prudent person” standard, which states “investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived” and shall be applied in the context of managing an overall portfolio.

Authorized and Suitable Investments

The investment of Town funds shall be in accordance with Wisconsin statute 66.0603 (1m). Permitted investments include:

Certificates of Deposit (CD). Town funds may be invested in a CD at any financial institution authorized as a public depository for the Town.

- As practicable, investment amounts are limited to the maximum of state and FDIC insurance limits for each institution unless collateralized.

Local Government Investment Pool (LGIP). Town funds may be invested in the Wisconsin Local Government Investment Pool.

U.S. Treasuries. Treasury obligations which carry the full faith and credit guarantee of the United States government or by a commission, board or other instrumentality 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.

Internal Controls

The Administrator, or his/her designee, shall establish a system of internal controls designed to prevent losses of Town funds arising from fraud, misrepresentation by third parties, unanticipated changes in financial markets, employee error or imprudent actions by employees.

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Internal controls shall address:

- Separation of transaction authority from accounting and record keeping.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investments and wire transfers.
- Dual authorizations of wire transfers.
- Development of a wire transfer agreement with the lead bank and third-party custodian.
- Investment and interest earnings will be recorded in the Town's accounting records based on generally accepted government accounting procedures.
- A monthly summary of all investment transactions will be prepared by the Administrator, or his/her designee for review by the Town Board.

Investment Parameters

Diversification

Investments shall be diversified by:

- Limiting investments to avoid over concentration in securities from a specific issuer, industry or business sector, excluding U.S. Treasury obligations.
- Investing in securities with varying maturities.
- Continuously investing a portion of the investment portfolio in readily available funds such as local government investment pools, money market accounts or money market mutual funds permissible under state statute.

Reporting

The Administrator, or his/her designee, shall present a monthly report on the investment program and investment activity to the Town Board. The report shall include a management summary displaying the status of the investment portfolio and transactions made over the previous month. The management summary shall be prepared in a manner that will allow the Town Board to determine if investment activities during the reporting period conform to this Investment Policy.

Pooling of Cash

Except where otherwise provided by the Town Board, the Administrator, or his/her designee, is authorized to pool the cash of various funds to maximize investment earnings where it is advantageous and prudent to do so. Investment income will be allocated to the various funds based on the pro rata portion of each fund.

Adoption and Approval

The Investment Policy shall be formally approved and adopted by the Town Board and reviewed as needed but at least every three years.