



2020 Budget Work Session

Special Town Board Meeting

October 29, 2018

Agenda



BUDGET OVERVIEW



REVENUES

- Taxes
- Intergovernmental Revenue
- Licenses & Permits
- Fines, Forfeitures & Penalties
- Public Charges for Services
- Intergovernmental Charges for Services
- Misc. Revenues
- Proceeds to Long-Term Debt



EXPENDITURES

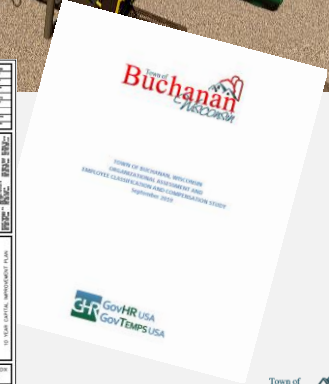
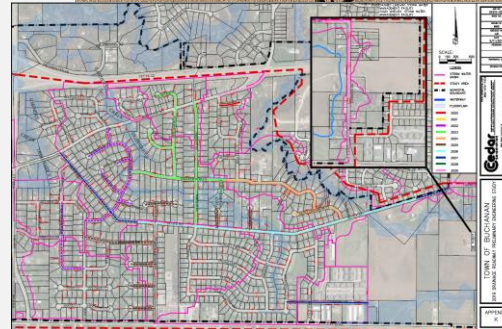
- General Government
- Public Safety
- Public Works
- Culture, Recreation and Education
- Conservation & Development
- Other Financing & Debt



Capital Outlay

2019 Highlights

- Completed Organizational Assessment and Employee Classification and Compensation Study
- Completed Drainage and Roadway Preliminary Engineering Study
- Established a 10 Year Transportation Improvement Plan
- Signed an Intergovernmental Agreement to reconstruct CTH N and the roundabout while accepting a \$3.5 million grant
- Updated Budget and Financial Policies – Fund Balance and Investment
- Replaced park equipment at Town Hall Park
- Began a Fire Feasibility Study with surrounding communities
- Promoting community identity with street sign installation
- Continued to invest in maintaining Town Hall – lighting efficiency project & roof repairs



2020 Budget Timeline

- Week of August 19: Town Administrator reviewed department budgets with directors
- October 29:
 - Town Board to review proposed budget and, potentially, finalize to be presented at November public hearing

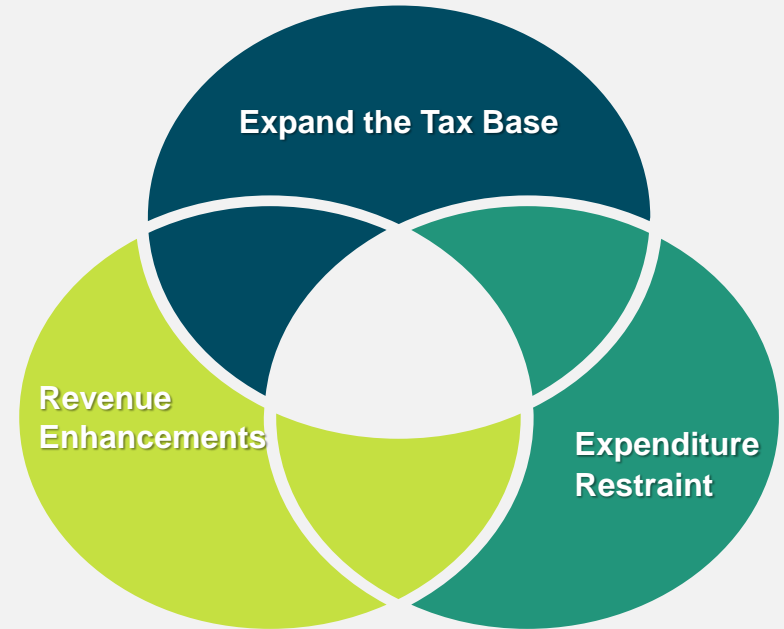
Next Steps

- November 7:
 - Public Hearing where staff provides comprehensive presentation of proposed budget
 - Town Electors establish compensation of elected Town officials to begin in April 2020
 - Town Electors adopt the 2019 town tax levy to be paid in 2020
- November 19:
 - Town Board approved the 2020 Special Charge for garbage/recycling/yard waste collection and disposal
 - Town Board approves Resolution adopting the 2020 Fiscal Year Budget

2020 Budget Approach

Long range planning to ensure resilience by focusing on key areas....

- Financial stabilization and sustainability
- Utility development
- Infrastructure maintenance & repair
- Organizational resilience



2020 Proposed Budget Snapshot

2019-2020 BUDGET COMPARISON				
	2019 Adopted	2020 Proposed	Dollar Change	Percent Change
Total Budget	\$ 3,537,406	\$ 5,420,136	\$ 1,882,730	53.22%
Town Levy	\$ 2,217,514	\$ 2,258,831	\$ 41,317	1.86%
Other Revenues*	\$ 1,319,892	\$ 3,161,305	\$ 1,841,413	139.51%
Estimated Assessed Value	\$ 670,438,700	\$ 701,584,908	\$ 31,146,208	4.65%
Local Tax Rate	\$ 3.32	\$ 3.21	\$ (0.11)	-3.31%
Estimated Residential Town Tax Bill**	\$ 755.96	\$ 730.92	\$ (25.05)	-3.31%

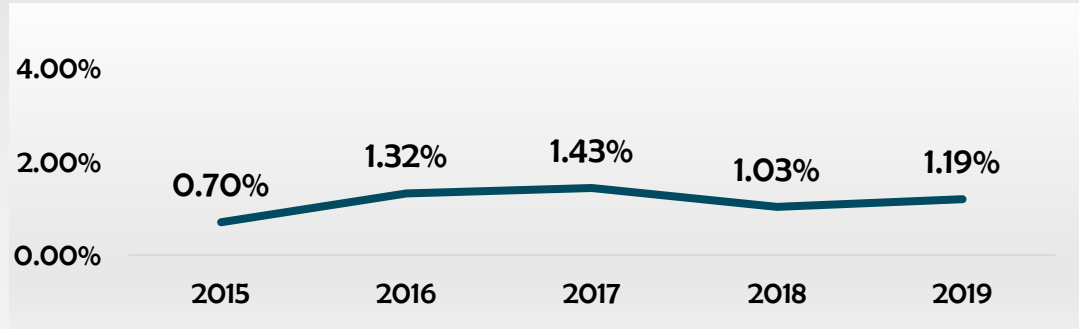
* Other Revenues consist of: local revenues (permits, fees, fines, special assessments, interest earnings, etc.), intergovernmental revenues (state and federal sources) and debt

** Assumes an average residential value of \$227,700 in both years

2020 Budget – Levy Limits

Town is limited to actual growth based on “net new construction” or 0%

- Buchanan had 1.19% net new construction in 2019



Without an approved Referendum, Town is allowed to increase General Property Tax Levy to \$1,451,765, an increase of \$38,962 from prior year.

2019 Property Tax Levy

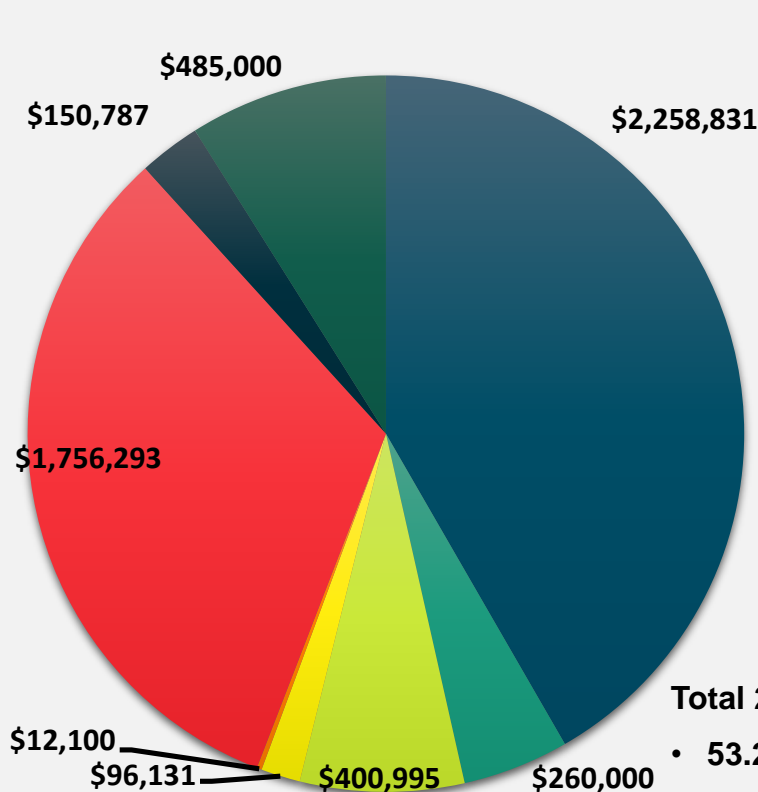
Tax Levy Distribution:

General Property:	\$1,451,765*
Debt Service:	\$ 452,990 (<i>Required</i>)
<u>Road Maintenance:</u>	<u>\$ 350,000</u>
Total Levy:	\$2,254,755

** Allowable General Levy is amount listed*

Other Taxes: \$4,076
(Woodland/Forest, Penalties & Annexation Payments)

Town Budget Revenues



Taxes



Special Assessments



Intergovernmental Revenues



Licenses & Permits



Fines, Forfeitures & Penalties



Public Charges for Services



Misc. Revenue



Debt

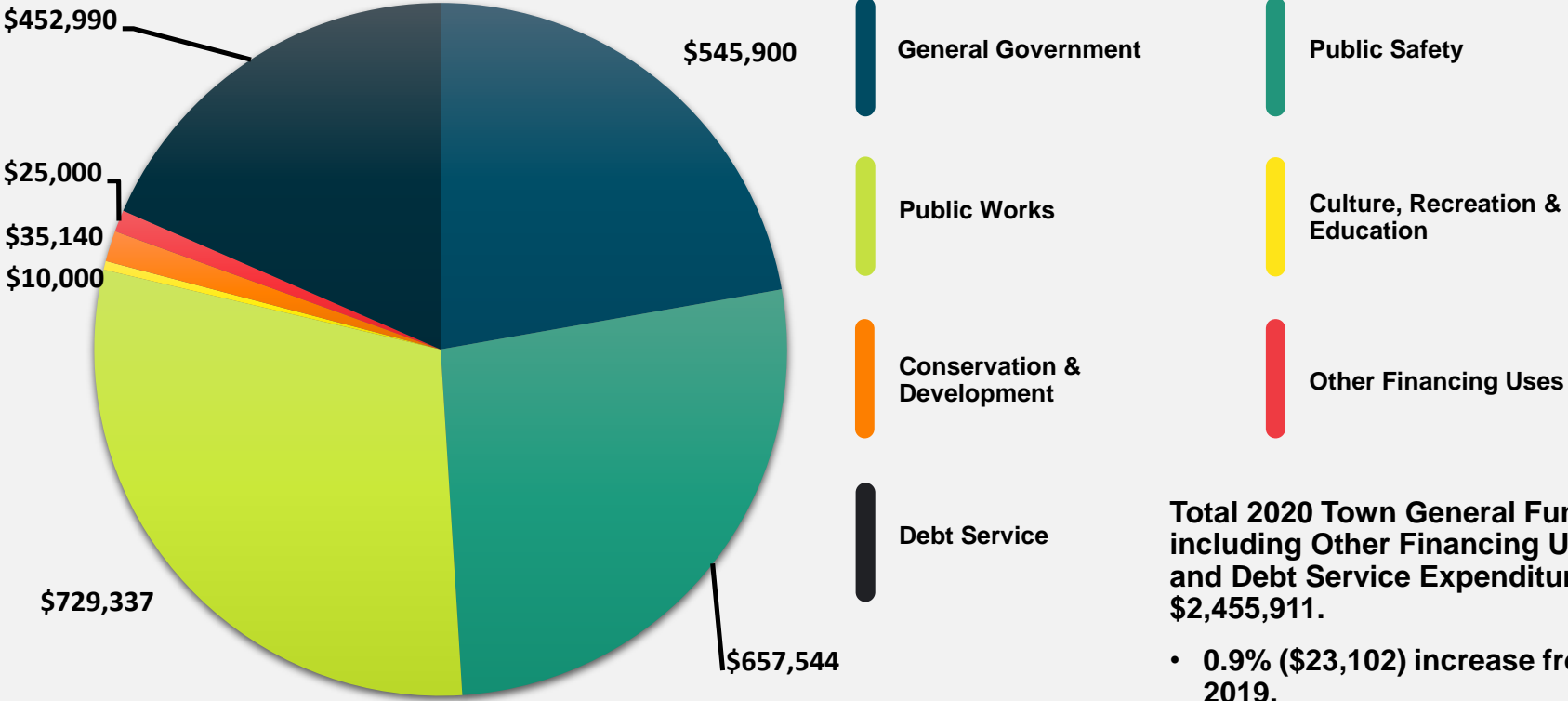
Total 2020 Town Budget Revenues are \$5,420,137.

- 53.22% (\$1,882,731) increase from 2019.
- 89% (\$1,670,000) of the increased capital investment in the Town's infrastructure.

2020 Revenue Analysis

ACCOUNT TITLE	BASIS	CHANGE
MAJOR REVENUE INCREASES		
Transportation Utility	Transportation Improvement Plan Implementation	\$ 1,000,000
Special Assessments	Transportation Improvement Plan Implementation	\$ 250,000
Contingency Fund Applied	Exceeds benchmark, overage applied to one-time capital projects	\$ 75,000
Res. Collection Spec Charges	Increase in Per Unit Per Month Charge, etc.	\$ 24,411
Drainage/Erosion Review Fees	Attempting to better estimate cost for inspections	\$ 23,500
General Transportation Aids	15% increase in aid payment	\$ 23,313
	Total Major Revenue Increases	\$ 1,396,224
ACCOUNT TITLE	BASIS	CHANGE
MAJOR REVENUE DECREASES		
County Recycling Grant	Decreased commodity prices	\$ (3,435)
	Total Major Revenue Decreases	\$ (3,435)
	TOTAL MAJOR REVENUE CHANGES	\$ 1,392,789

Town General Budget Expenditures



Total 2020 Town General Fund, including Other Financing Uses and Debt Service Expenditures, is \$2,455,911.

- 0.9% (\$23,102) increase from 2019.

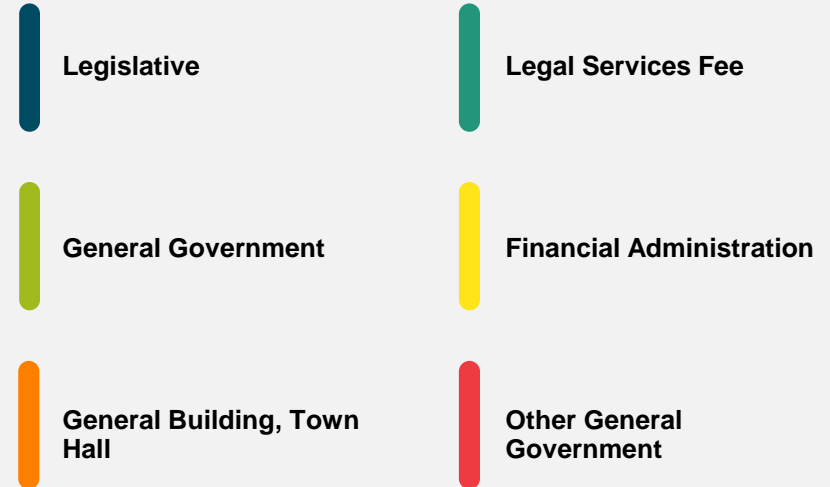
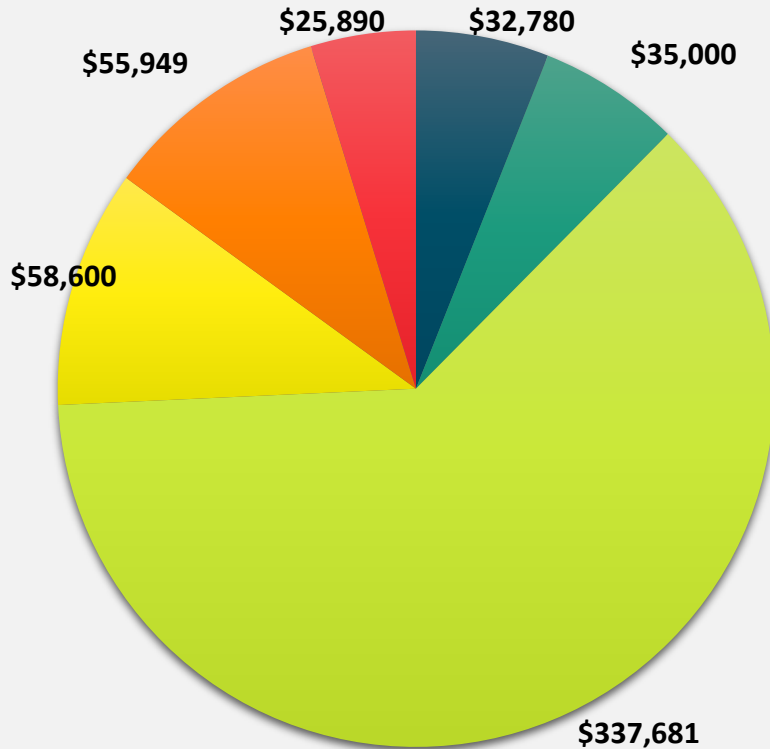


**GENERAL
GOVERNMENT**

General Government

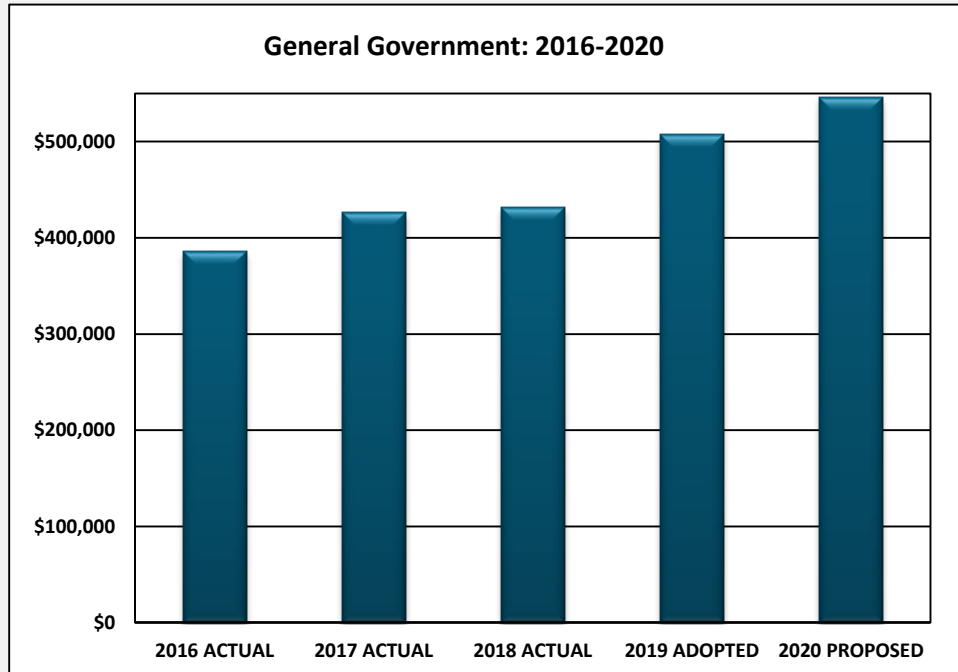
This area of the budget includes:

- Board
- Legal Services
- Election
- Building Maintenance & Utilities
- Insurance
- Assessment Services
- Audit Services
- IT



General Government

Major Changes



- Administrative Intern Position removed – (-\$12,480)
- Employee Insurance Rates have not been determined. Assumed to be 35% of employee pay, Engineering Tech included.
- Payroll expenses increased due to creation of Engineering Tech position (\$14,673)

Overall Increase in General Government - \$34,868 (6.82%)

Total Cost of General Government Services - \$545,900

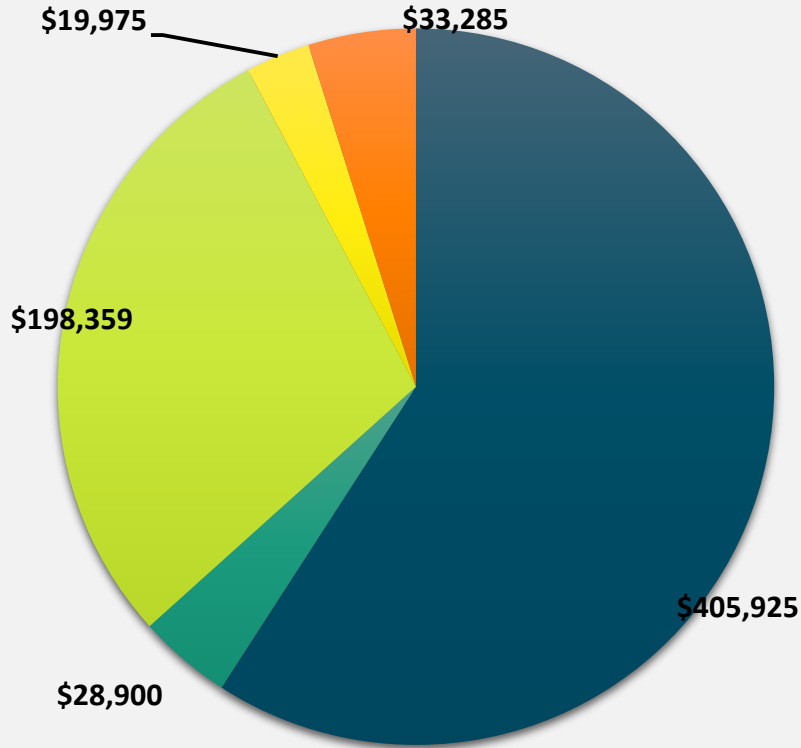
The image features a teal background. On the left side, there is a large, irregular shape made of a bright blue, glossy material that looks like paint dripping down from a rectangular block at the top center. The drips vary in length and thickness, creating a jagged, organic edge. The text "Public Safety" is written in a bold, white, sans-serif font across the middle of the blue shape.

Public Safety

Public Safety

This area of the budget includes:

- Law Enforcement Services
- Fire & Rescue
- Emergency Management
- EMS
- Building Inspection



Law Enforcement Services

Fire & Rescue

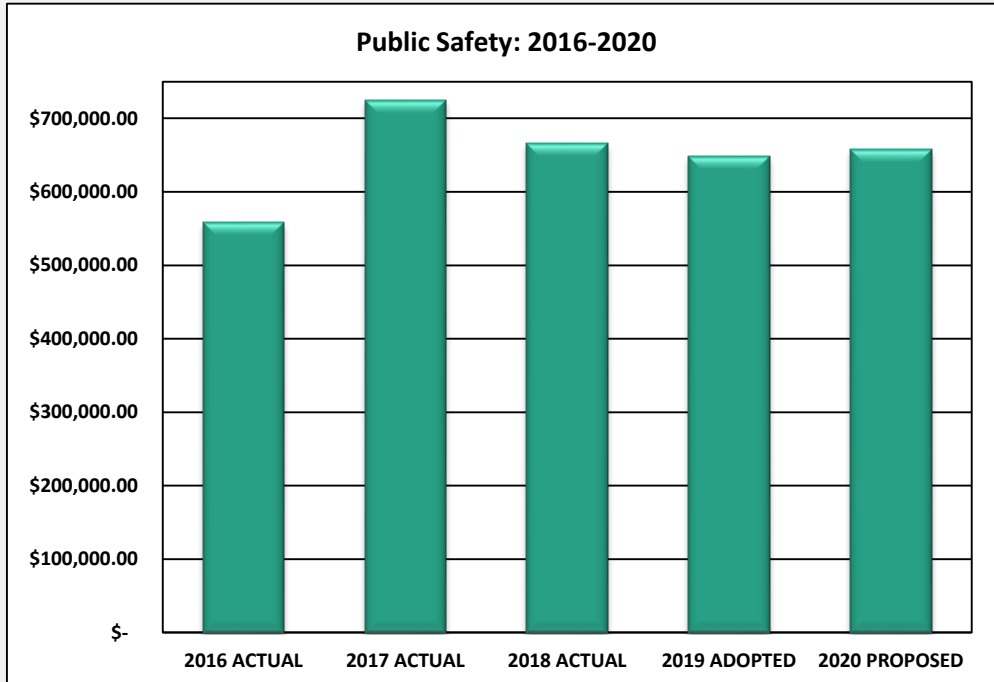
Emergency Management

EMS

Building Inspection

Public Safety

Major Changes



- Outagamie County Sheriff's Contract decreased by 0.8%

Overall Increase in Public Safety - \$9,020 (1.4%)

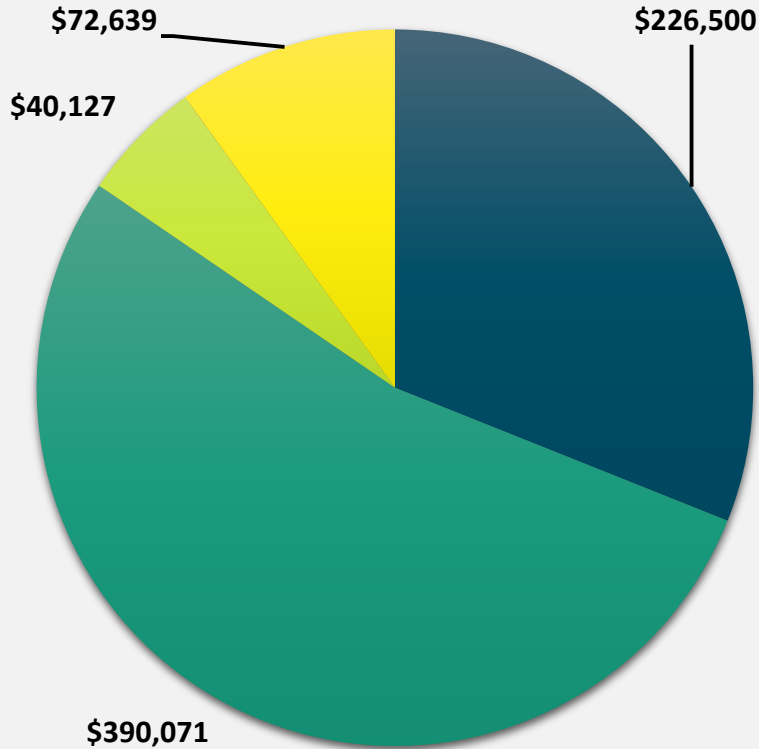
Total Cost of Public Safety - \$657,544

The image features a bright yellow background. On the left side, there is a large, blue, irregular shape that resembles a splash or a dripping of paint. The top edge of this blue shape is jagged and uneven, while the bottom edge has several long, thin drips hanging down. In the center of this blue shape, the words "Public Works" are written in a bold, white, sans-serif font. The text is centered horizontally within the blue area and has a slight drop shadow, making it stand out against the blue background.

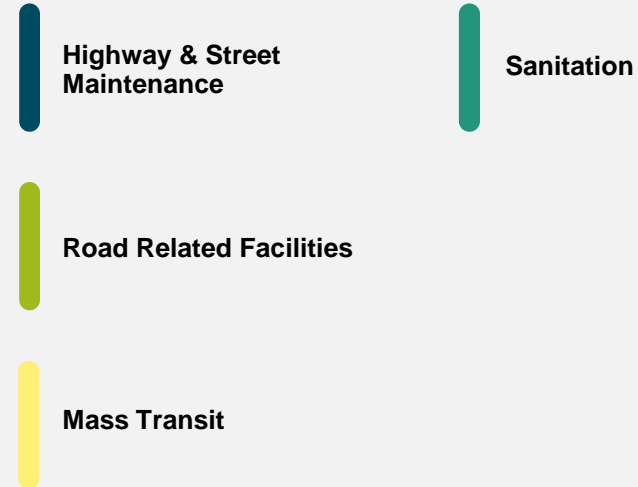
Public Works

Public Works

This area of the budget includes:

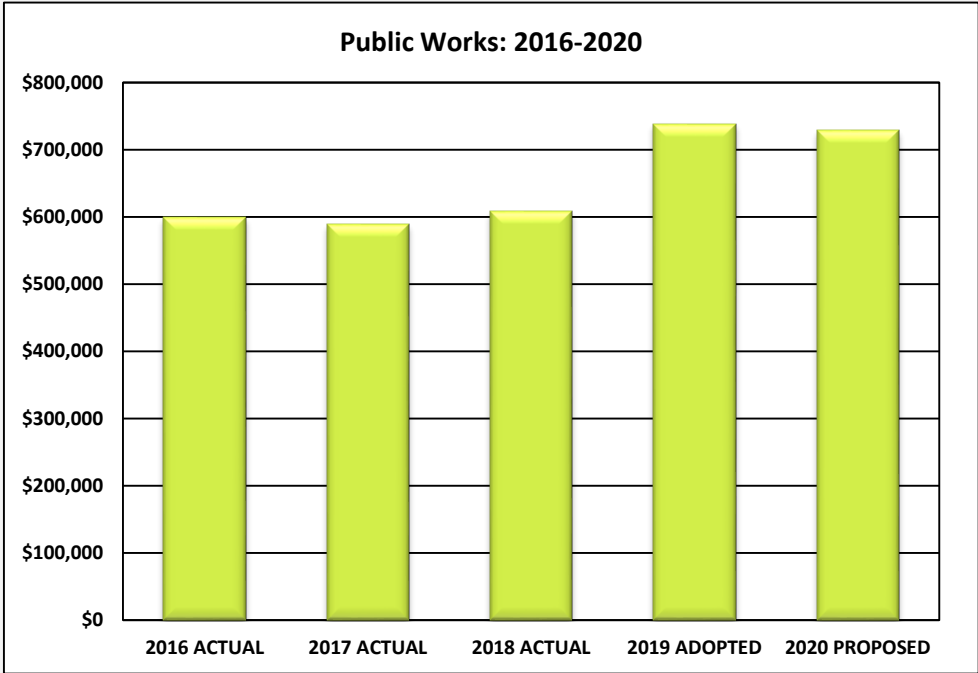


- Roadway Maintenance
- Winter Maintenance (Plowing)
- Drainage Repairs
- Valley Transit
- Collection Services



Public Works

Major Changes



- 30% of Engineering Tech position allocation to Highway and Street Maintenance (\$16,500)
- Collection services cost increase of 5.7% (\$20,977)

Overall Increase in Public Works - \$8,753 (-1.2%)

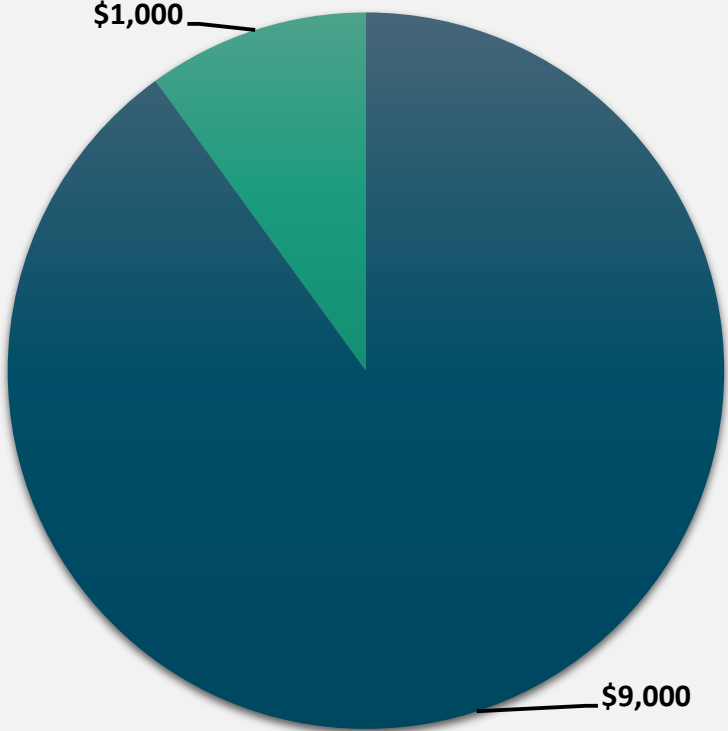
Total Cost of Public Works Services - \$729,337

A vibrant yellow background features a large, blue, paint-like splash graphic on the left side. The splash has a thick, textured appearance with various drips and irregular edges. Centered within this blue splash is the text "Culture, Recreation & Education" in a bold, white, sans-serif font. The text is arranged in three lines: "Culture," on the first line, "Recreation &" on the second line, and "Education" on the third line. The overall composition is clean and modern, with a strong color contrast between the blue, white, and yellow.

Culture, Recreation & Education

This area of the budget includes:

- Parks
- Recreation Events



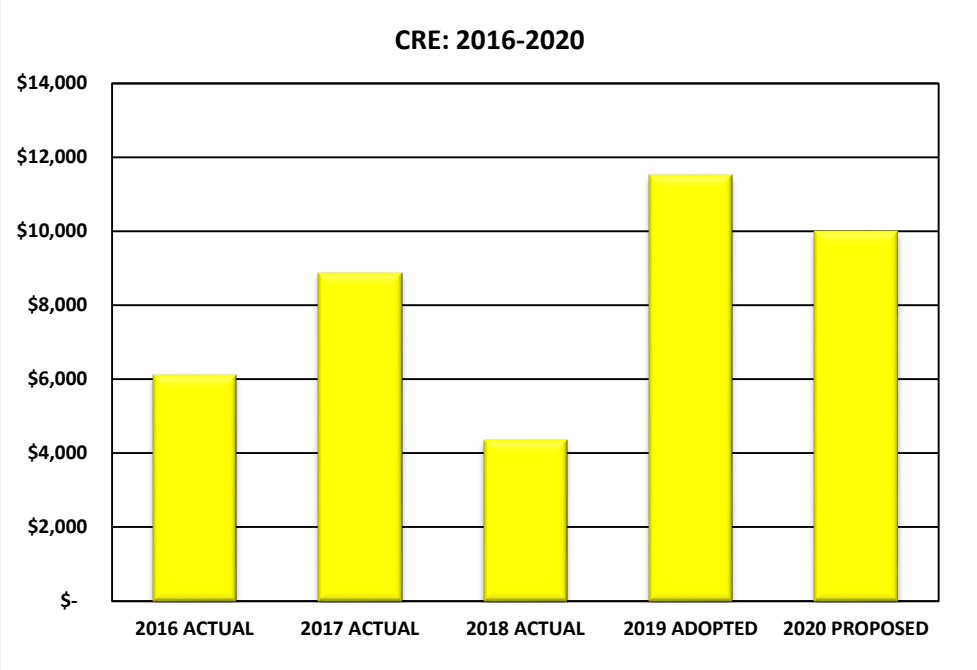
Parks



Recreation Programs & Events

Culture, Recreation & Education (CRE)

Major Changes



- No major changes

Overall Decrease in CRE - \$1,500 (0.0%)

Total Cost of CRE Services - \$10,000

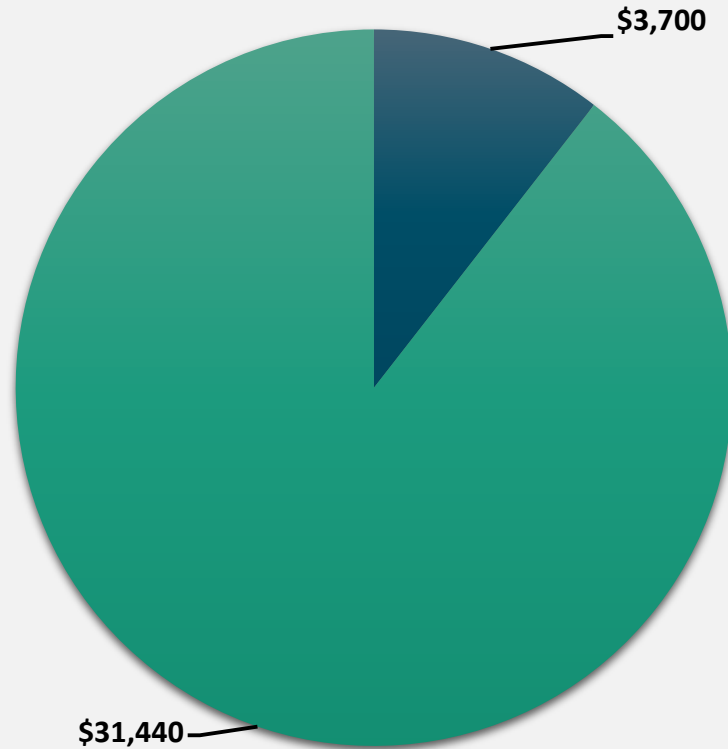


Conservation & Development

Conservation & Development

This area of the budget includes:

- Economic Development
- Zoning
- Stormwater Management



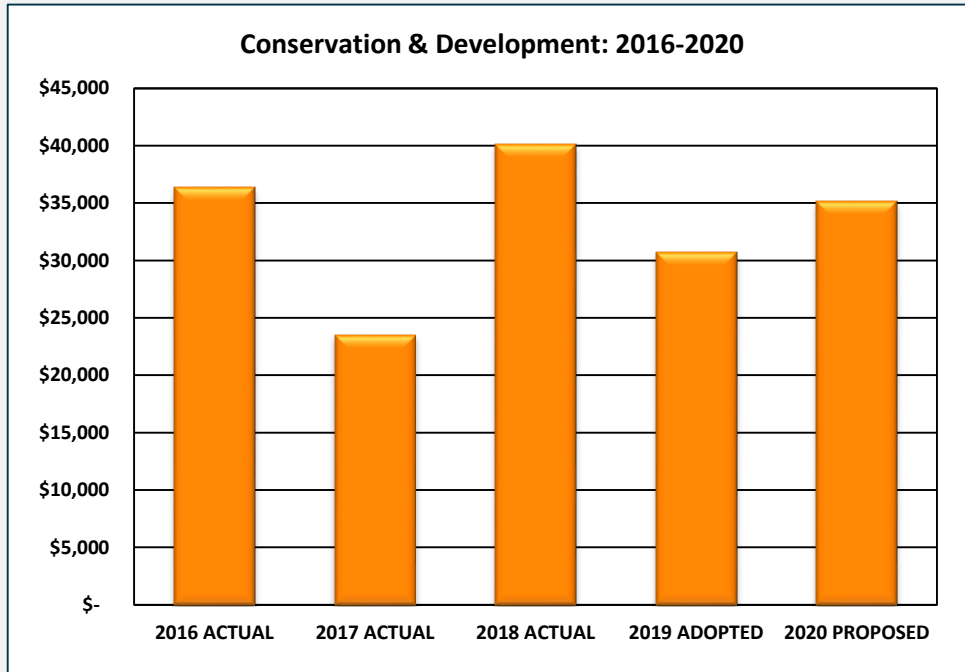
Economic Development



Planning &
Zoning/Erosion/Conservation

Conservation & Development

Major Changes



- Increase in erosion and drainage review expenses to cover cost of inspections (\$19,917)

**Overall Increase in Conservation & Development
- \$4,467 (14.6%)**

Total Cost of CRE Services - \$35,140

The image features a vibrant red background. On the left side, there is a large, irregular blue shape that resembles a paint splash or a liquid spill. The blue shape has a textured, glossy appearance with highlights and shadows, giving it a three-dimensional effect. In the center of this blue splash, the words "Other Financing Uses" are written in a clean, white, sans-serif font. The text is arranged in three lines: "Other" on the top line, "Financing" on the middle line, and "Uses" on the bottom line. The overall composition is simple and modern, with a strong color contrast between the red, blue, and white.

Other Financing Uses

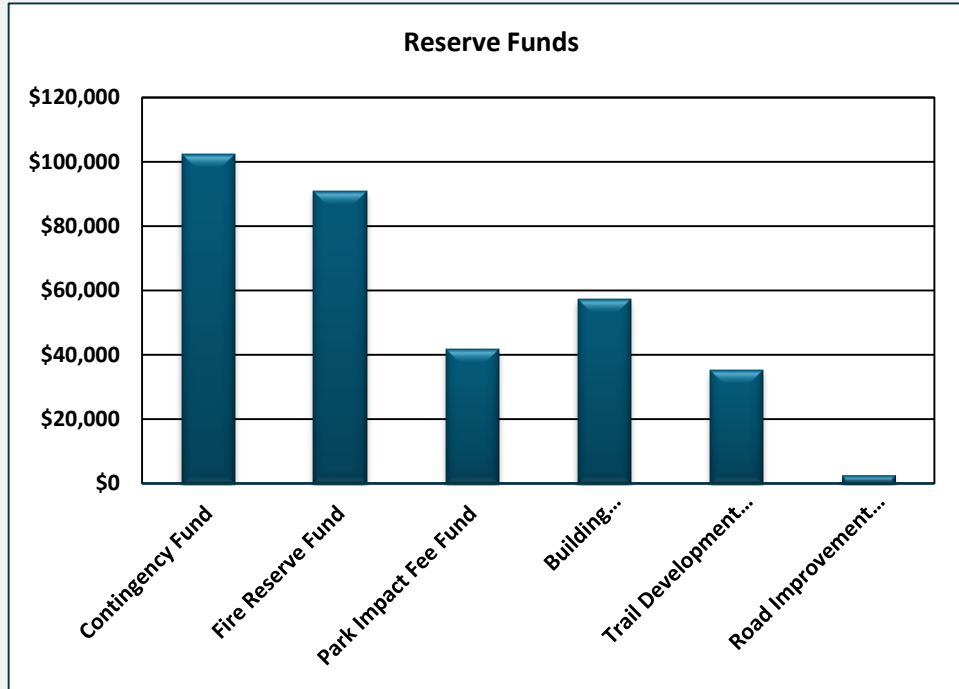
This area of the budget includes:

- Contingency Funds
- Reserve Funds

Fund Balances	Est. Year End 2019 Balance
Undesignated Fund Balance	\$596,101
Contingency Fund	\$177,340
Fire Reserve Fund	\$75,744
Park Impact Fee Fund	\$46,667
Building Improvement Fund	\$57,147
Trail Development Fund	\$50,066
Road Improvement Fund	\$2,555
TOTAL	\$1,005,620

Other Financing Uses

Major Changes



- Allocate \$75,000 of the Contingency Fund for one-time capital projects
- Allocate \$10,000 of the Building Improvement Fund to plan for acquired properties
- Allocate \$5,000 of Park Impact Fees for capital parks projects
- Allocate \$15,000 of the Trail Development Fund for planned trails
- Contribution to the Building Improvement Fund of \$10,000
- Contribution to the Fire Reserve Fund of \$15,000

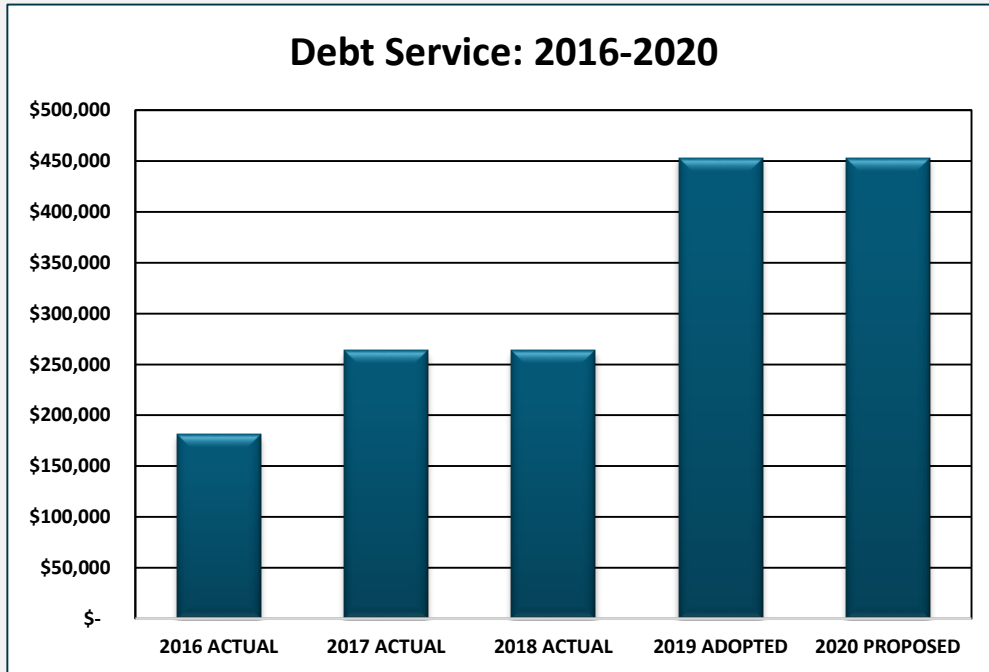
Overall Net Effect to Other Financing Uses -
- \$77,000

Total Other Financing Uses - \$329,519

Debt Service

Debt Service

Major Changes



- No major change

Overall Increase in Debt Service - \$0 (0.0%)

Total Debt Service - \$452,990

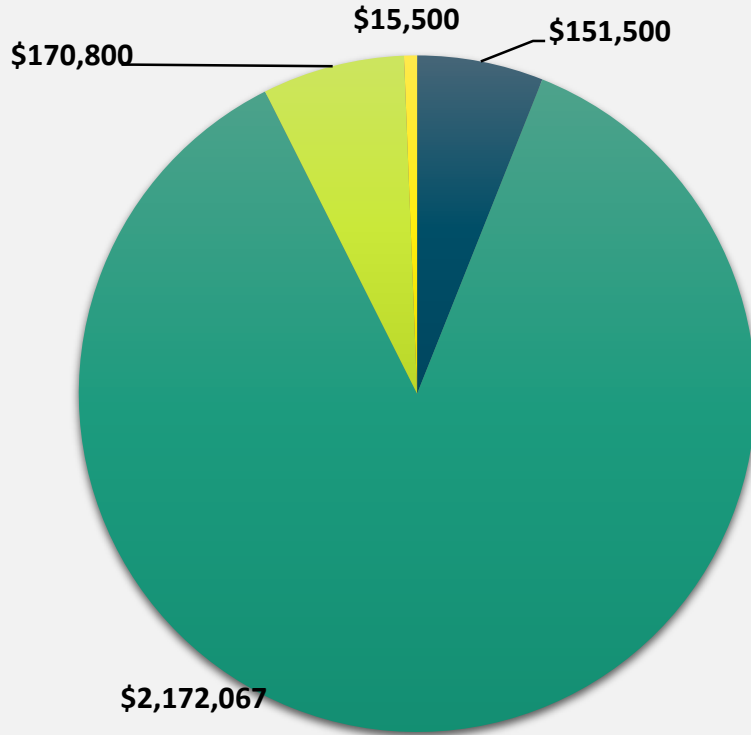
Capital Outlay

General Government, Parks, Fire & Rescue,
Roads & Public Works, Stormwater & Drainage
Projects



Capital Outlay

Project Categories



Project Categories for 2020 Projects

- The Town projects are broken into four areas for a total of \$2,509,867 in projects.



General Government



Roads & Public Works



Parks



Fire & Rescue



GG

General Government

2020 Projects

- AV Equipment for Town Board Room and Conference Room - \$40,000
- Replace Town Hall Sign - \$35,000
- Strategic Plan - \$25,000
- Financial System Software Upgrade - \$20,000
- Citizen Survey - \$14,000
- Property Planning Expenses - \$10,000
- Computer Replacement - \$7,500

Total Cost of General Government Projects - \$151,500

P

Parks

2020 Projects

- Hickory Park
 - Add Trail from Block Road to CTH KK - \$150,000
- Springfield Park
 - Drainage Study \$5,800
 - Tree Planting Program - \$5,000
 - Trails with Signage - \$10,000

Total Cost of General Government Projects - \$170,800



FR

Fire & Rescue

2020 Projects

- Mezzanine - \$7,500
- Specialized Equipment Trailer - \$8,000

Total Cost of Fire & Rescue Projects - \$15,500



RPW

Roads & Public Works

2020 Projects

- Eastowne Court/Emons Road (Eisenhower Drive to Pinecrest Boulevard) - \$437,875
- Treeline Court - \$ 88,800
- Speel School Road, Milky Way - \$1,214,220
- Kebe Court - \$230,100
- Harvard Court/Cornell Court - \$201,072

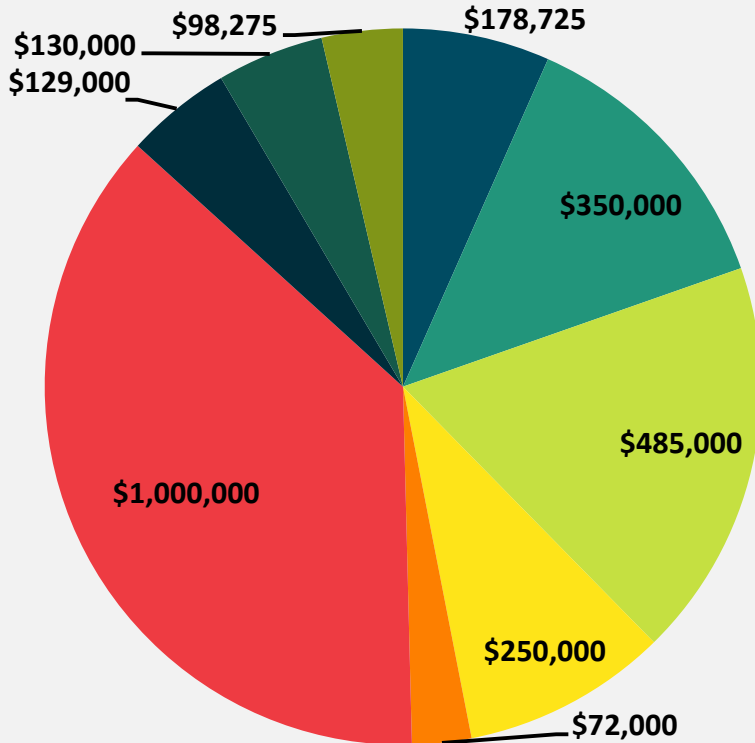
Total Cost of Road & Public Works Projects - \$2,172,067

Capital Outlay

Project Funding Sources

Project Funding Sources for 2020 Capital Outlay

- For 2020, there are nine sources that generate \$2,693,000.



2020 Proposed Budget

Revenues

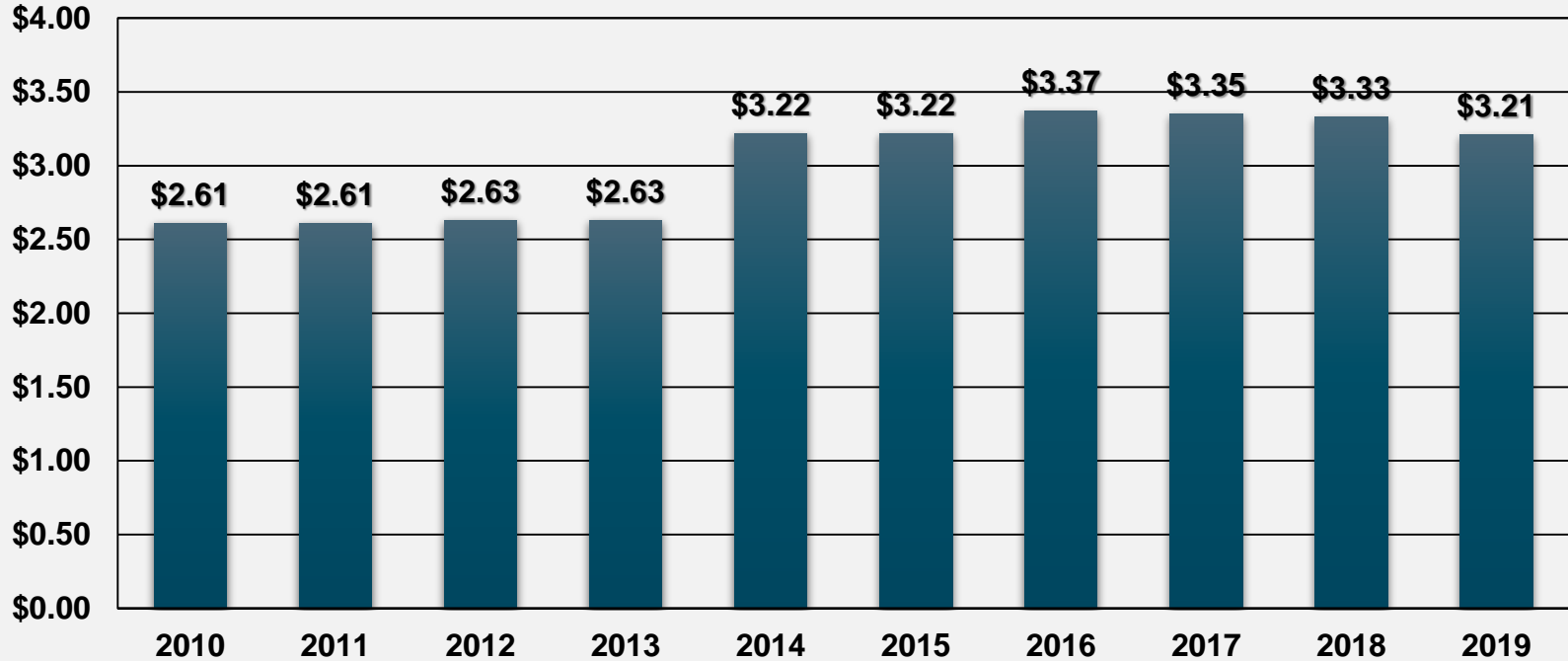
Taxes	\$ 2,258,831
Public Charges for Services	\$ 1,756,293
Proceeds from Debt	\$ 485,000
Intergov Revenues	\$ 400,995
Special Assessments	\$ 260,000
Misc. Revenues	\$ 150,787
License & Permits	\$ 96,131
Fines, Forfeitures & Permits	\$ 12,100
TOTAL	\$ 5,420,137

Expenditures

Capital Outlay	\$ 2,693,000
Public Works	\$ 729,337
Public Safety	\$ 657,544
General Government	\$ 545,900
Debt Service	\$ 452,990
Conservation & Dev.	\$ 306,366
Other Financing Uses (Reserves)	\$ 25,000
Culture, Rec. & Edu	\$ 10,000
TOTAL	\$ 5,420,137

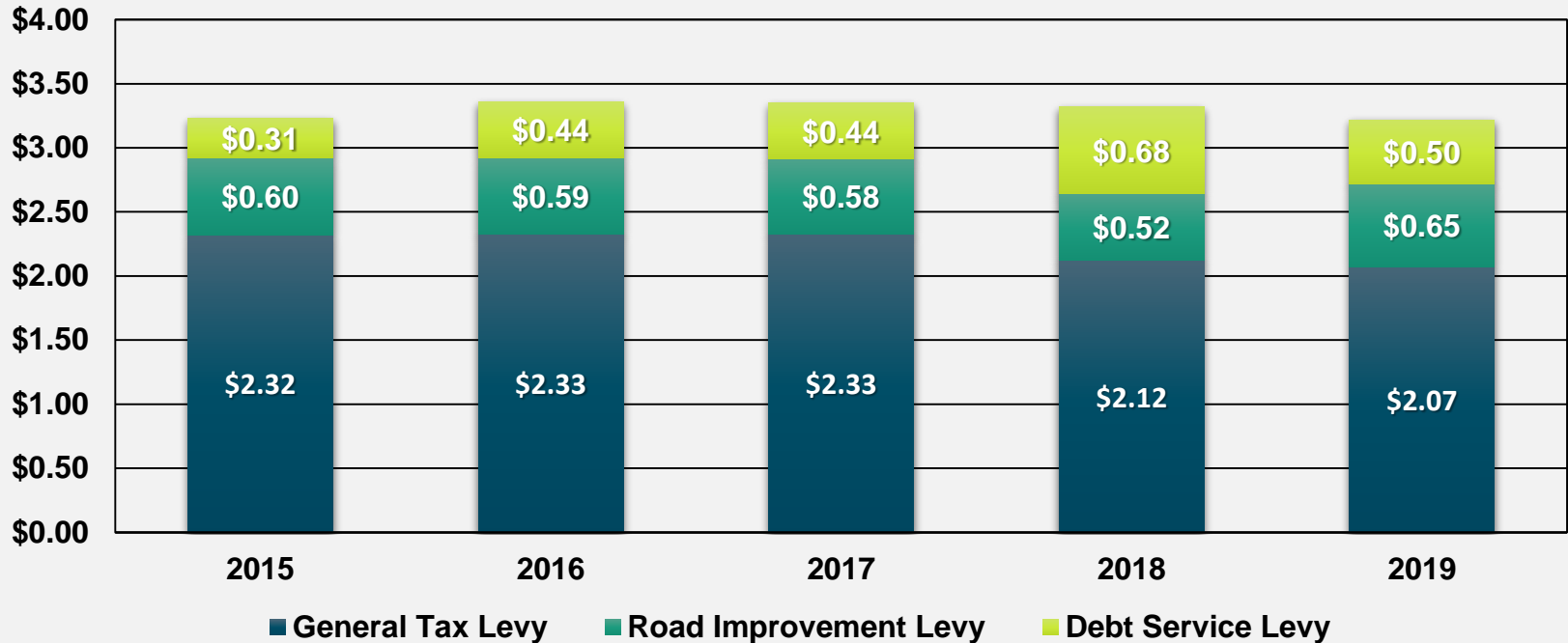
Town Tax Rate History

2010-2019



Town Tax Rate Components

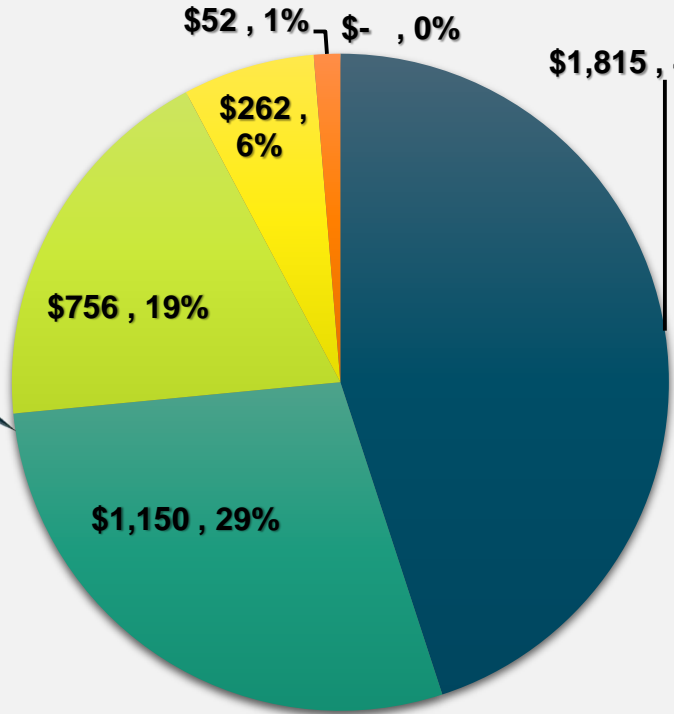
2015-2019



2018 Town of Buchanan Real Estate Taxes on a Average Valued Home in Kimberly SD

(GROSS TAXES NOTE REDUCED BY GENERAL, FIRST DOLLAR & LOTTERY CREDIT)

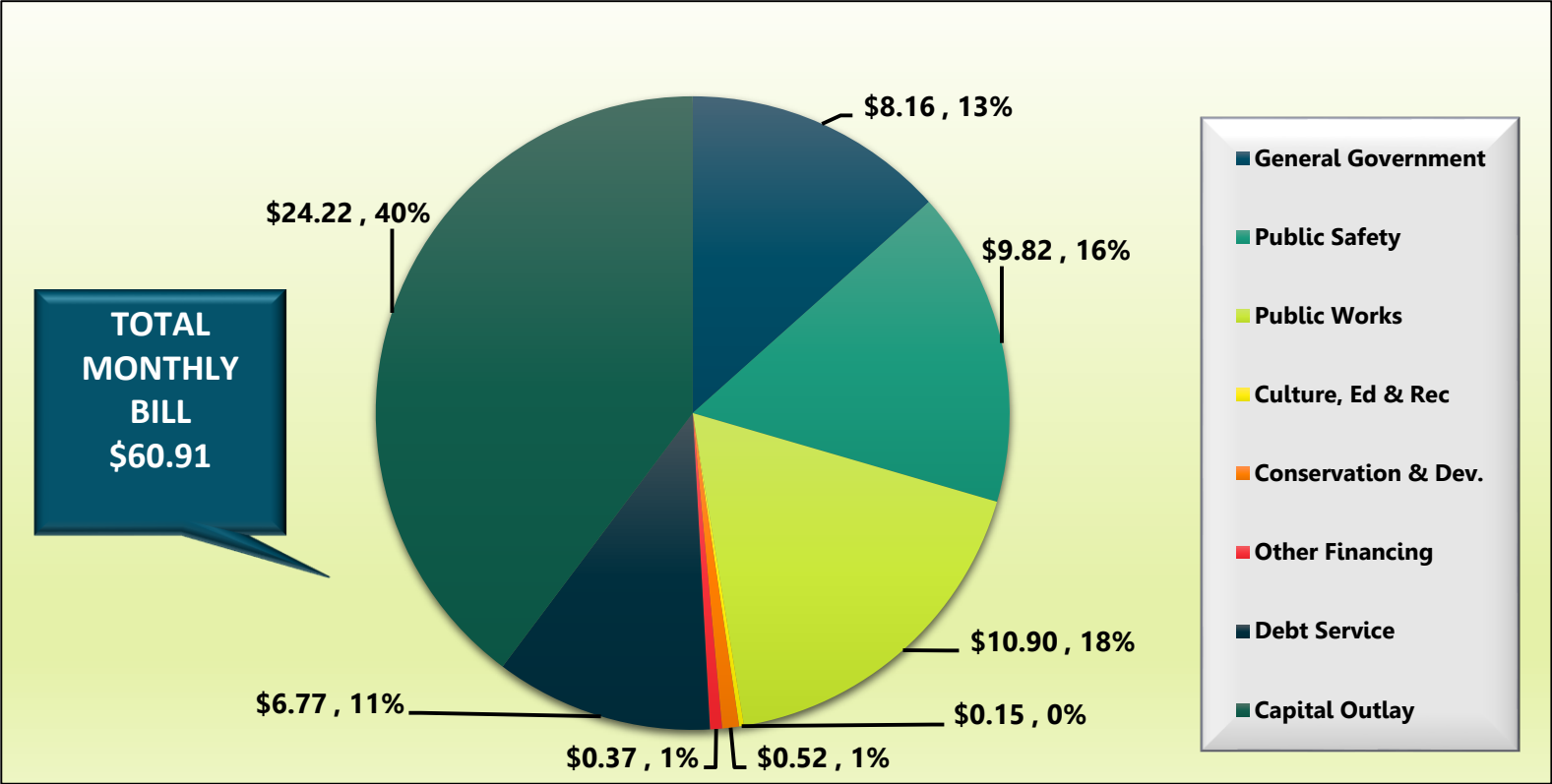
Total Tax Bill
\$4,035 OR
\$335.25/Month



- School
- County
- Town
- Vocational
- Darboy S.D.
- State

Monthly Property Taxes for Town Services

(BASED ON AN AVERAGE ASSESSED SINGLE FAMILY RESIDENTIAL PROPERTY VALUE OF \$227,700)





Thank you

Questions and Comments.

Next Steps

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