

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 large, thick red outline of a house shape is positioned behind the smaller houses, extending above and to the right. A thick red swoosh underline is positioned below the houses and the word 'Buchanan'. The word 'Buchanan' is written in a red, serif font.

Outagamie County, Wisconsin

**2019**

**ANNUAL BUDGET**

**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019**

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# Introduction

## Directory of Town Officials

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### Members of the Town Board

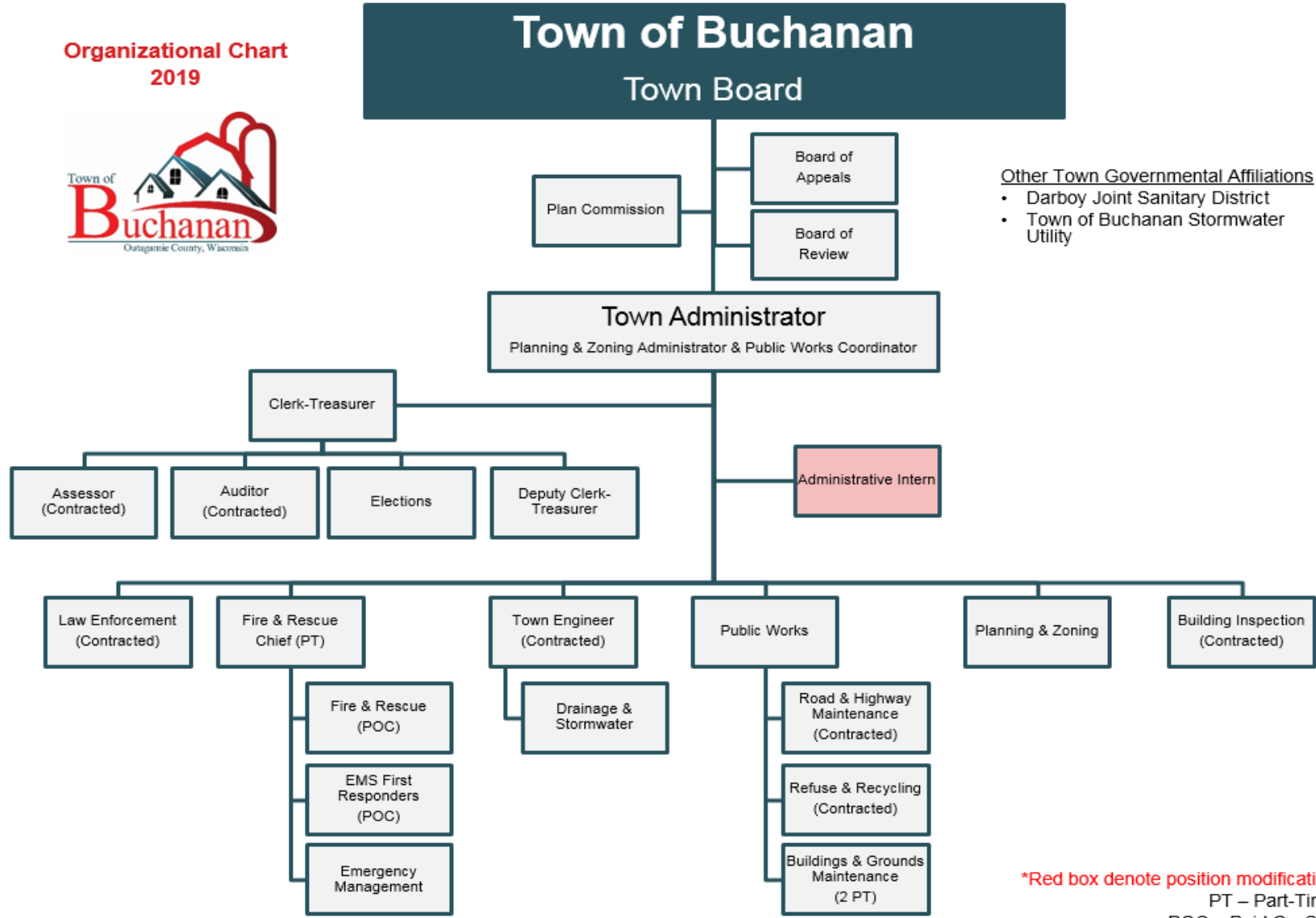
Mark McAndrews	Town Chairperson
Karen Lawrence	Supervisor 1
Dennis Reinke	Supervisor 2
Chuck Kavanaugh	Supervisor 3
Tom Walsh	Supervisor 4

### Administration

Tony Brown	Town Administrator
Cynthia Sieracki	Clerk/Treasurer
Cathy Bolwerk	Deputy Clerk/Treasurer
Ray Mohr	Fire Chief
Bill Gaber, Accurate Appraisal, LLC	Assessor
Ashley Lehocky, Silton, Seifert, Carlson, SC	Town Attorney
	Buchanan Outagamie County Sheriff's Deputies
Paul Hermes	Building Inspector
Thad Majkowski, Cedar Corporation	Town Engineer



**Organizational Chart  
2019**



- Other Town Governmental Affiliations**
- Darboy Joint Sanitary District
  - Town of Buchanan Stormwater Utility

**\*Red box denote position modification**  
 PT – Part-Time  
 POC – Paid On-Call



## 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: 6,969

**Population by Gender:**

Male: 50.9%  
Female: 49.1%

**Number of housing unit:**

Owner-occupied: 74.7%  
Renter-occupied: 25.3%

**Population by Race:**

White: 93.1%  
Black: 0.2%  
American Indian: 0.7%  
Asian: 2.2%  
Hispanic or Latino: 1.2%  
Two or more races: 2.6%

**Population by Age:**

Under 5 years: 8.0%  
5 to 14 years: 16.6%  
15 to 24 years: 8.7%  
25 to 34 years: 10.9%  
35 to 44 years: 11.9%  
45 to 54 years: 15.2%  
55 to 64 years: 16.6%  
65 years and over: 12.1%

**Employed Population 16+ by Industry:**

Agriculture: 0.3%  
Construction: 4.3%  
Manufacturing: 27.3%  
Wholesale trade: 3.4%  
Retail trade: 9.2%  
Transportation/Utilities: 3.5%  
Information: 1.8%  
Finance/Insurance/Real Estate: 7.5%  
Services: 39.2%  
Public Administration: 3.5%

**Personal Income:**

Median household income: \$76,726  
Average household income: \$88,332  
Per capita income: \$33,808

*Source U.S Dept. of Commerce, US Census Bureau, 2016 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

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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

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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. Town of Buchanan Comprehensive Plan (adopted 2018)
2. Open Space and Recreation Facilities Plan for years 2018-2022, (adopted 2017)
3. Emergency Response Plan (last updated, 2018)
4. Strategic planning sessions held (2014, 2015 & 2016)
5. Economic Development Strategy (2013)
6. Comprehensive Drainage Study (completed in 2011)
7. Five Year Capital Improvement Plan (updated annually)
8. Road Studies
  - Emons Road Reconstruction (2017)
  - Eisenhower Drive Urbanization (2014)

## Budget Process

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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 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

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<b>Date</b>	<b>Item</b>
April 24	Budget calendar discussed with Town Board
June 19	Town Administrator presents five-year forecast to Town Board
June 20 members	Budget calendar and memorandum distributed to key staff
July 18	Department requests due to Town Administrator
July 30	Department budget request reviews with Town Administrator
August 2	Department budget request reviews with Town Administrator
August 21	Town Board review compensation, organizational structure and draft CIP
October 2	Special Town Board meeting to review executive budget
November 8	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 13	Town Board approves resolution adopting the 2019 Fiscal Year Budget

# 2019 Budget Factors



## Budget Transmittal

Honorable Members of the Town of Buchanan Town Board,

I am pleased to present to you the 2019 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.

### 2019 Major Budget Figures

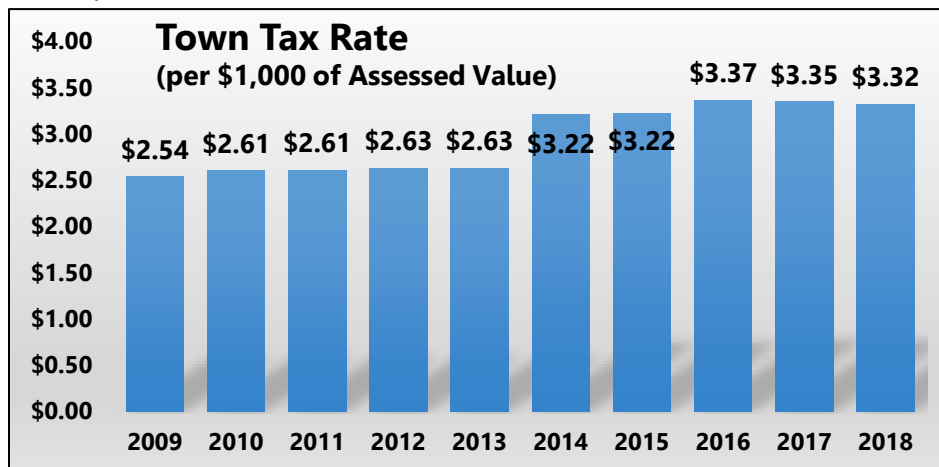
- ❖ \$3,194,580 in total expenditures, 18% decrease from 2018.
- ❖ \$1,939,819 in general operating expenditures, 5.1% increase from 2018.
- ❖ \$2,215,793 Town tax levy, 9.5% increase from 2018, mostly due to debt service.
- ❖ \$65,000 in debt proceeds for capital projects, 88.85% decrease from 2018.
- ❖ Tax rate of \$3.32/\$1,000 of assessed value.
- ❖ Special charge for residential waste collection/disposal of \$142.24, increase of \$9.74 from 2018.

The 2019 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 2019 Budget reflects a slight decrease (2¢) in the tax rate from 2018 to \$3.32. 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 2018, required for basic operations and governance is increasing by approximately \$2,860 from 2017. 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.

The debt service levy portion is required to meet the annual debt obligations. For the 2018 tax year, this amount is due to increase \$189,200. In 2018, the Town issued \$1,550,000 of debt to support the purchase of a fire pumper and road projects to continue to address infrastructure needs identified in the Capital Improvement Program.

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.

These three components of the overall levy equate to a total levy increase from 2018 of \$192,059.

### 2017-2018 Tax Levy

Tax Year	2017	2018	2017-2018 Change (\$)	2017-2018 Change (%)
<i>General Fund Levy</i>	\$1,409,944	\$1,412,803	\$2,859	0.20%
<i>Road Improvement Levy</i>	\$350,000	\$350,000	\$0	0.00%
<i>Debt Service Levy</i>	\$263,790	\$452,990	\$189,200	71.72%
<b>Total Tax Levy</b>	<b>\$2,023,734</b>	<b>\$2,215,793</b>	<b>\$192,059</b>	<b>9.49%</b>
<i>Tax Rate</i>	\$3.35	\$3.32	(\$0.03)	-0.90%

### Assessed Value & Budget Effect on Residents

The total assessed value of the Town is \$666,629,700, a 10.28% increase from the previous year. This increase is a reflection of the market revaluation completed in 2018. It suggests the prior assessed values were not consistent with the fair market value of different classes of properties.

The 2019 budget results in a tax rate of \$3.32 per \$1,000 of assessed value, which is a 2¢ decrease. For an average assessed single family residential property in the Town of Buchanan (\$227,700 assessed property), this results in a total Town tax bill for Town services of \$755.96 (not including any changes to special charges). This is a decrease of \$6.83 from 2017.

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Top 5 Assessed Properties  
(Millions)

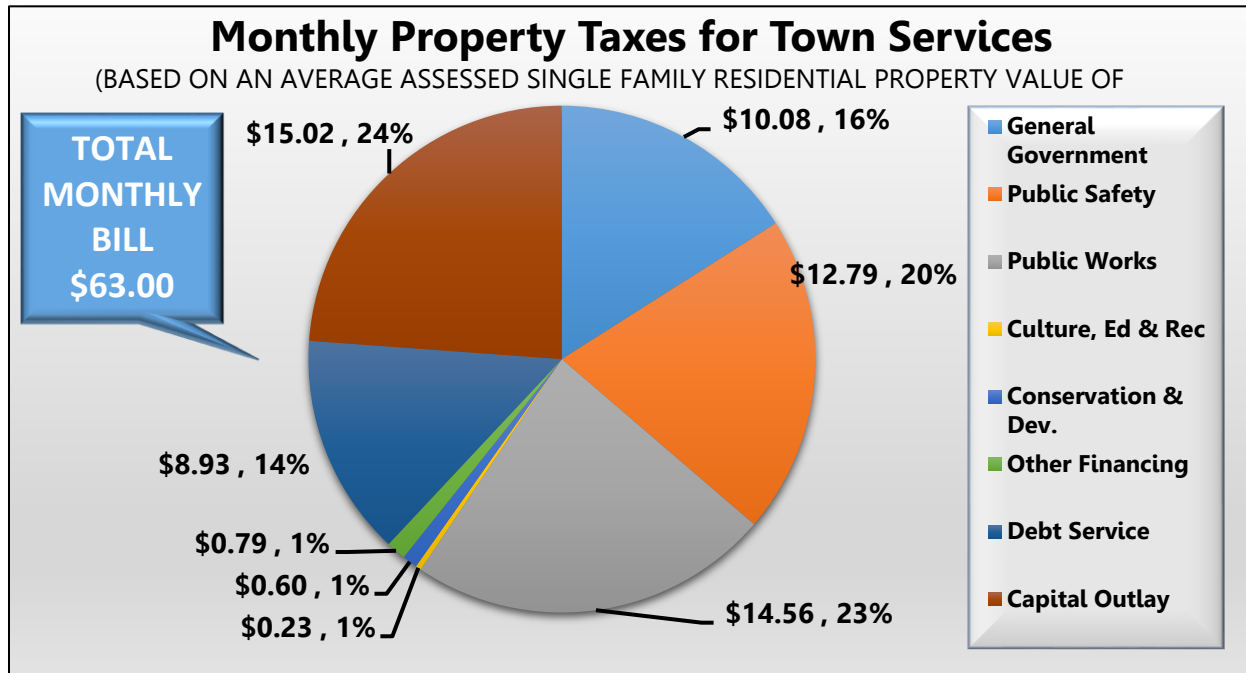
1. Gentry Drive Apt. (\$12.51)
2. Marcus Valley Grand Cinema (\$9.37)
3. Festival Foods (\$7.09)
4. Eisenhower Crossing and Associated Prop. (\$6.36)
5. Lowe's Home Improvement (\$6.25)

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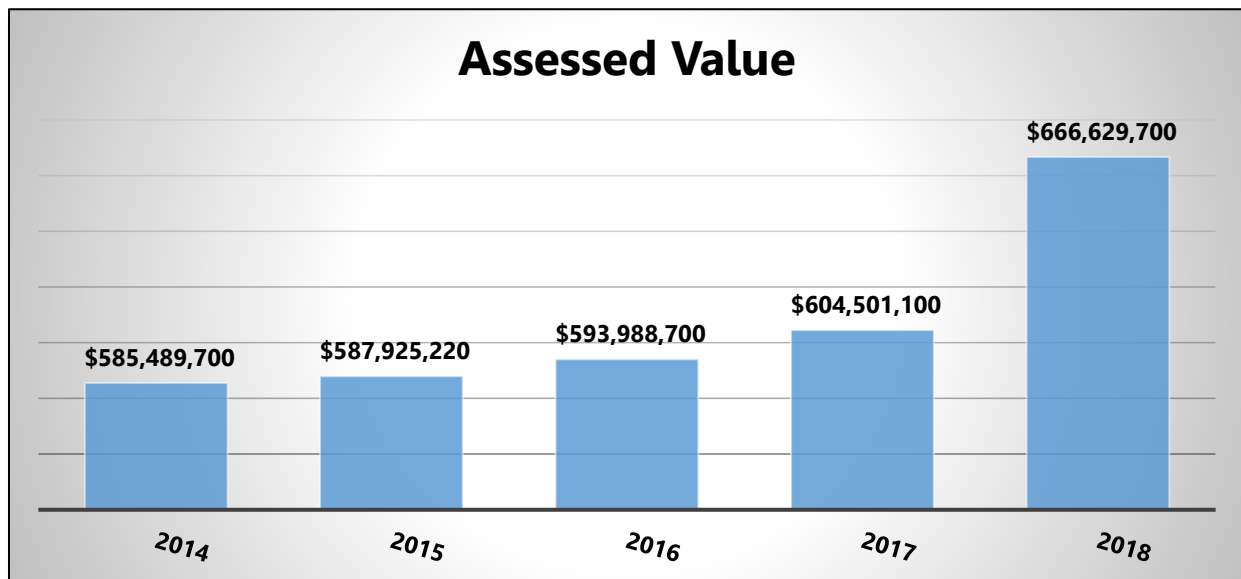
## Budget Transmittal



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 2019:



The following chart displays the Town's total assessed values from 2013 through 2017 (2018 budget):



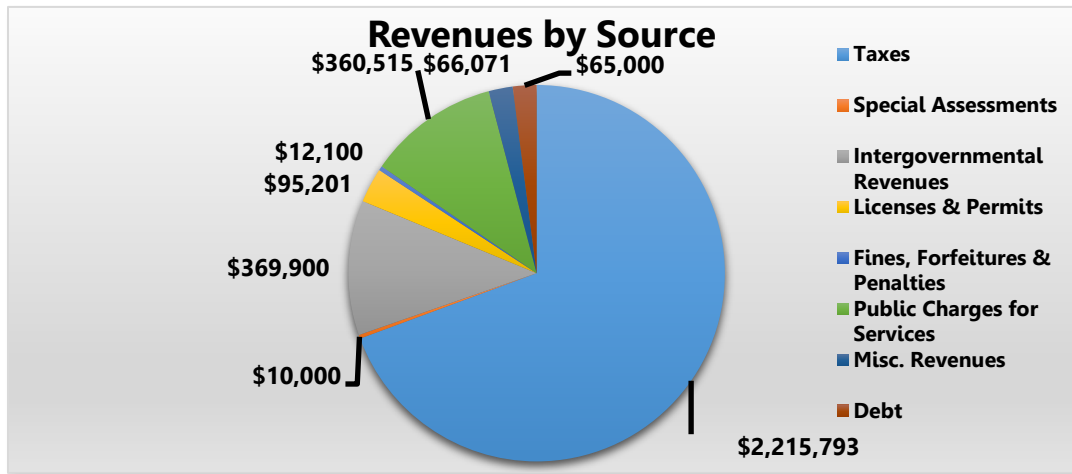
Note. 1 Market Revaluation completed in 2018



## Revenue Summary

The Town’s \$2,215,793 property tax levy is only a portion of the Town’s total revenue source. As shown in the following pie chart, total revenues are \$3,194,580. Most revenue categories are planned to increase for the 2019 fiscal year with the exception of Miscellaneous Revenues and Debt.

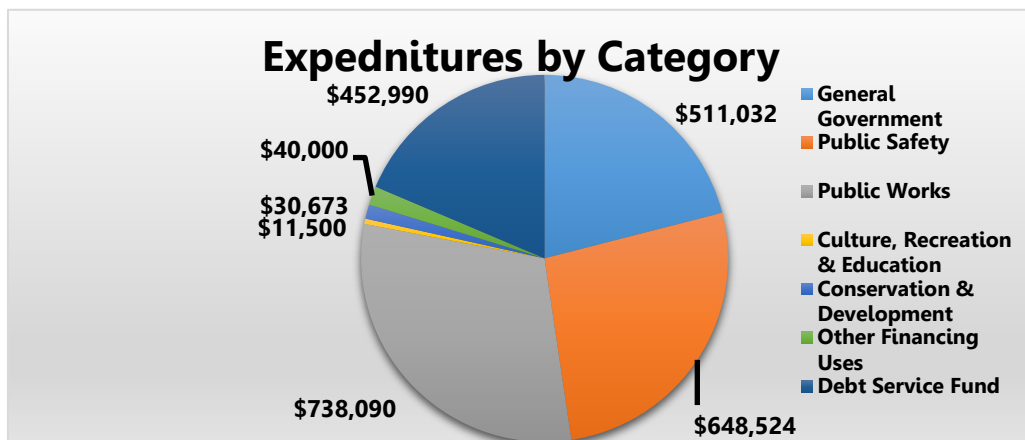
The following pie chart details the Town’s Total Revenues by source. General Fund taxes are currently 69.4% of the total budget revenues for the Town.



## Expenditures Summary

The Town’s capital outlay of \$761,771 is only a portion of the Town’s total expenditures. As shown in the following pie chart, total expenditures are \$3,194,580. Most expenditure categories are increasing due to rising costs, program changes, etc. the 2019 fiscal year with the exception of Public Safety and Capital Outlay.

The following pie chart details the Town’s Total Expenditures by category. Capital Outlay currently represents 23.8% of the total budget expenditures for the Town.





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## **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.

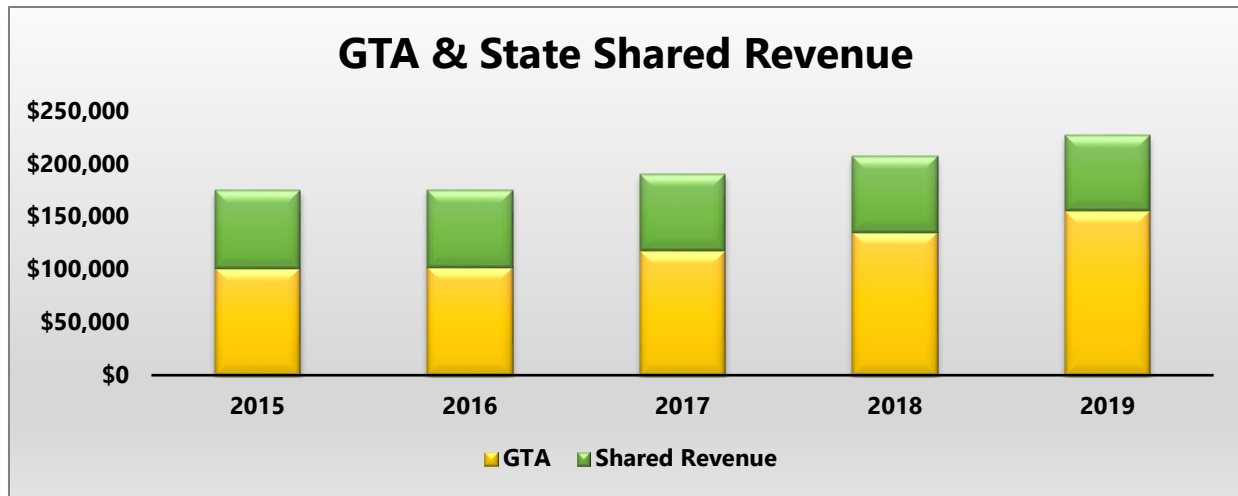
The State has further constrained municipalities by adopting additional restrictions. Within the 2013-2015 State budget (2013 Wisconsin Act 20) there is a provision stating that on or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly 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, in the 2017-2019 State budget (2017 Wisconsin Act 59) 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 2017 to 2018 the Town experienced a 1.03% growth in net new construction; therefore the Town is allowed to increase its property tax levy by this amount for 2018.

### **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.

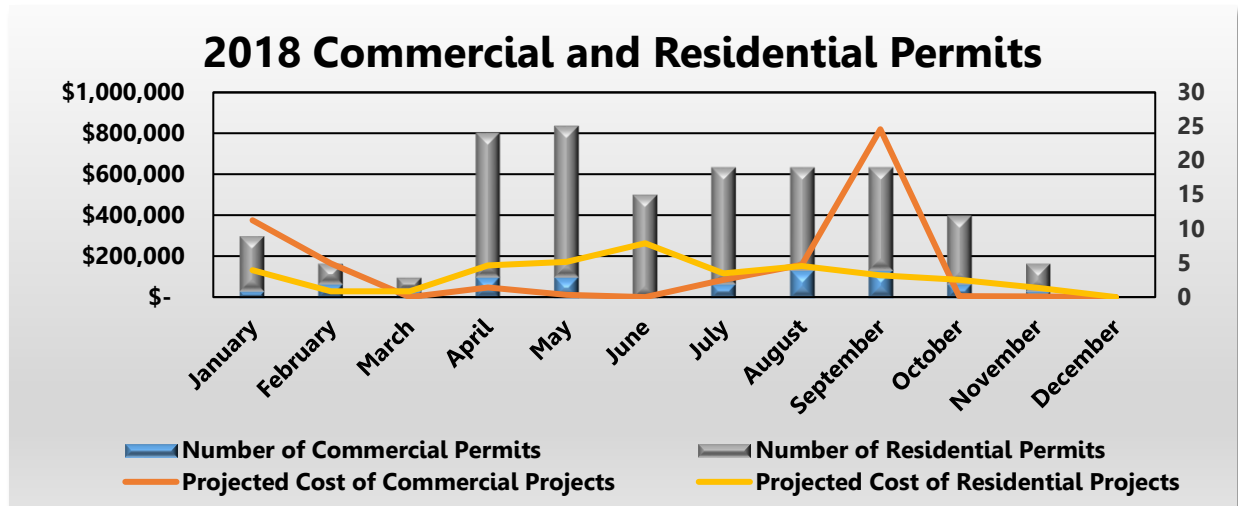


### Growth & Development

Over the last 20 years (1999-2018) the Town has seen a 44% 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, 3.2%. The estimated population for 2018 is 6,969 (0.3%). The slowing population growth and development is to a large degree due to the lack of utilities outside of the Darbois Sanitary District service area.

Although recent historical residential population growth has slowed, general residential development and investment in existing commercial enterprises has 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.

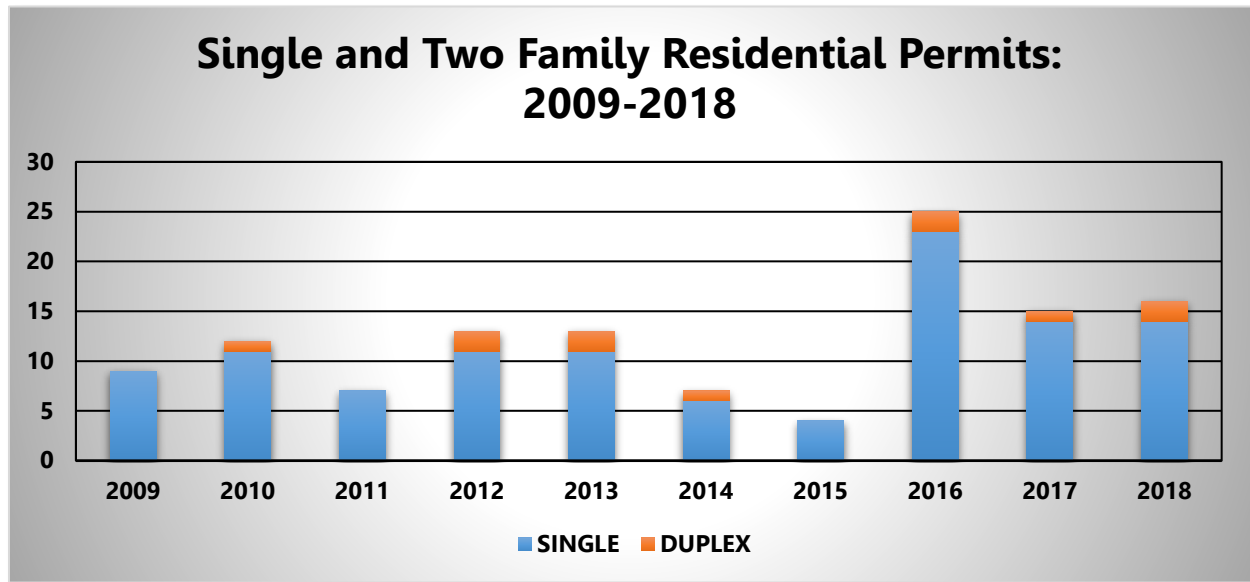
Below is a breakdown of the permit activity in the past year.



## Budget Transmittal



As you can see, through November there has been consistent activity. A total of 155 permits for commercial and residential projects for a total projected cost of \$2,950,751 have been approved. Compared to this point last year, November 2017, the total number of permits is the same, however there is a \$2,231,780 or 43% decrease in the cost of projects being completed. This will adversely impact the Town's ability to raise the tax levy in 2020.



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2018 Key Development Statistics

- \$6.4M in New Homes
- \$1.3M in Home Improvements
- \$1.9M in Commercial Investment
- 14 Single family homes
- 2 Two-family/Multi-family homes
- 23 Commercial-industrial permits (new buildings/major renovations)

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As shown in the charts, the number and value of residential building permits issued in the Town during 2018 has continued to be slightly above 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 \$4,000,000. This is \$2.35M over the amount last year, 2017, and will offset the decrease in commercial and residential building permits identified above. In other words, the amount of net new construction will be similar to 2017, i.e., the amount the levy can increase will likely be similar to 2018 in 2019 – 1.03%. 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

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growth, and really development, generally, the Town experiences 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 2019, the Town will need to provide funds through long-term borrowing in order to complete planned major capital improvement projects.
- 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 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 the Buchanan Storm Water Utility in 2019 to address the Total Maximum Daily Load (TMDL) requirements for Phosphorus and Suspended Solids in the four (4) community watersheds.

The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost savings. In 2019, the Town will continue this approach by completing a Fire Shared Services/Consolidation Feasibility Study and a HR Organizational Assessment & Compensation and Classification 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 2019 and beyond.

## Budget Transmittal

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

Respectfully Submitted,

*Tony Brown*

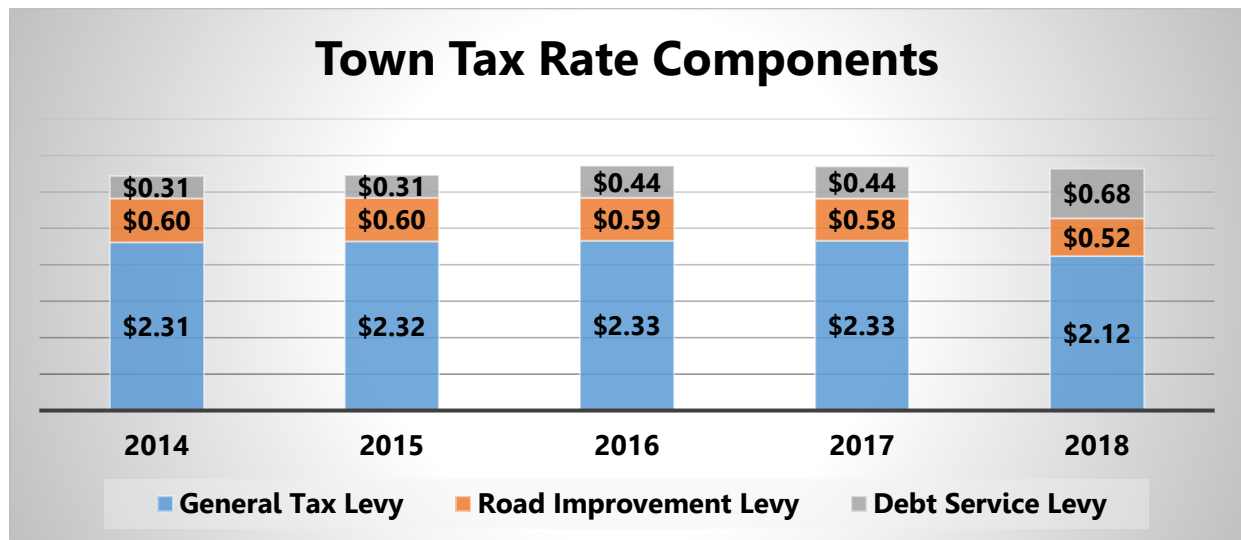
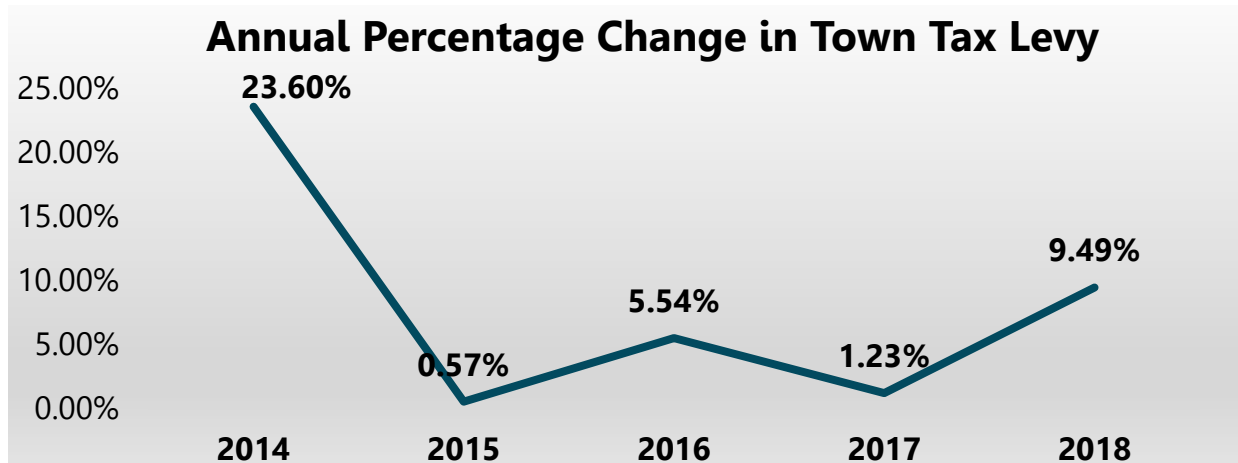
Tony Brown  
Town Administrator

## Budget Metrics



### Tax Levy Trends

- The final adopted budget resulted in an overall tax levy increase of 9.5% or \$192,060 for the 2019 budget.
- This levy will decrease the Town portion of a property tax bill for an average single family home of \$227,700 by \$6.83 for 2019.



- 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 would like to examine the possibility of banking the usable amount to give the Town greater financial stability. In this year's budget it was not feasible to take this step.

## Budget Metrics



### Tax Levy Trends

#### Property Tax Levy

	2015	2016	2017	2018	2019	% Chg
	Budget	Budget	Budget	Budget	Budget	18 to '19
General Fund Levy	\$1,350,825	\$1,362,747	\$1,385,270	\$1,409,944	\$1,412,803	0.2%
Debt Service Levy	\$182,593	\$181,388	\$263,790	\$263,790	\$452,990	71.7%
Road Paving & Maintenance Levy	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	0.0%
<b>Total Town Tax Levy</b>	<b>\$1,883,418</b>	<b>\$1,894,135</b>	<b>\$1,999,060</b>	<b>\$2,023,733</b>	<b>\$2,215,793</b>	<b>9.5%</b>
Total Property Tax Levy						
% Change in GF		0.9%	1.7%	1.8%	0.2%	
% Change in Debt		-0.7%	45.4%	0.0%	71.7%	
% Change in Road		0.0%	0.0%	0.0%	0.0%	
<b>Total % Change</b>	<b>0.0%</b>	<b>0.2%</b>	<b>47.1%</b>	<b>1.8%</b>	<b>71.9%</b>	

- The tax levy increase for non-debt funding is 0.2% or \$2,860 over the prior year tax levy. The debt service levy increased by 71.7% or \$189,200 from the prior year for a total adopted tax levy increase of 9.5% or \$191,569.

## Budget Metrics

### General Fund Summary

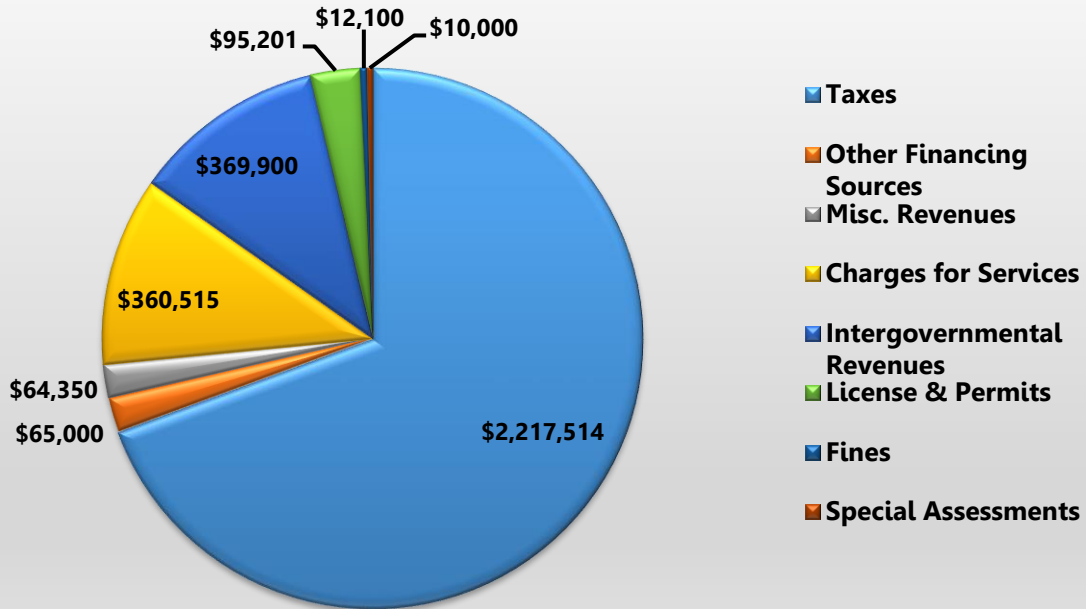


	2015	2016	2017	2018	2019	% Chg
	Actual	Actual	Actual	Adopted	Adopted	18 to '19
<b>Revenues</b>						
Taxes	\$ 1,891,342	\$ 1,895,509	\$ 2,000,017	\$ 2,025,945	\$ 2,217,514	9.5%
Special Assessments	\$ 33,763	\$ 23,942	\$ 36,952	\$ 10,000	\$ 10,000	0.0%
Intergovernmental Revenues	\$ 284,897	\$ 275,300	\$ 312,946	\$ 318,324	\$ 369,900	16.2%
Licenses and Permits	\$ 99,060	\$ 136,328	\$ 95,893	\$ 77,206	\$ 95,201	23.3%
Fines	\$ 25,898	\$ 13,857	\$ 10,250	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 318,978	\$ 328,252	\$ 336,080	\$ 331,235	\$ 360,515	8.8%
Misc. Revenues	\$ 22,588	\$ 18,307	\$ 9,720	\$ 534,840	\$ 64,350	-88.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ 583,101	\$ 65,000	-88.9%
<b>Total Revenues</b>	<b>\$ 2,676,526</b>	<b>\$ 2,691,495</b>	<b>\$ 2,801,858</b>	<b>\$ 3,892,751</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>
<b>Expenditures</b>						
General Government	\$ 408,272	\$ 385,970	\$ 425,950	\$ 455,546	\$ 511,032	12.2%
Public Safety	\$ 590,553	\$ 558,762	\$ 725,304	\$ 697,977	\$ 648,524	-7.1%
Public Works	\$ 598,125	\$ 599,527	\$ 589,202	\$ 650,105	\$ 738,090	13.5%
Culture and Recreation	\$ 5,589	\$ 6,103	\$ 8,870	\$ 11,500	\$ 11,500	0.0%
Conservation/Development	\$ 28,440	\$ 36,353	\$ 23,492	\$ 30,438	\$ 30,673	0.8%
Other Financing Uses	\$ 70,027	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	33.3%
Debt Service Fund	\$ 182,593	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	71.7%
Capital Outlay	\$ 1,975,430	\$ 1,140,293	\$ 1,886,543	\$ 1,753,395	\$ 761,771	-56.6%
<b>Total Expenditures</b>	<b>\$ 3,859,029</b>	<b>\$ 2,988,396</b>	<b>\$ 3,923,151</b>	<b>\$ 3,892,751</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>
Beginning Fund Balance	\$ 1,133,969	\$ 2,042,172	\$ 1,795,235	\$ 615,064	\$ 939,434	52.7%
Ending Fund Balance	\$ 2,042,172	\$ 1,795,235	\$ 615,064	\$ 939,434	\$ -	-100.0%

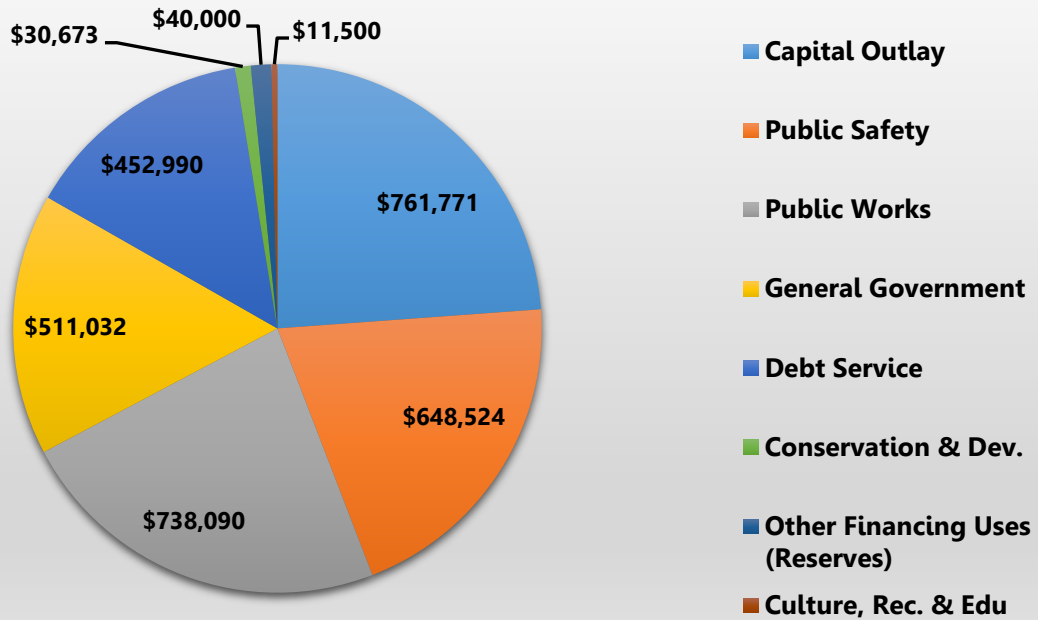
\*Taxes includes Other Taxes (Woodland/Managed Forest and Annexation Tax Payments) - \$1,721



### 2019 Adopted Revenues by Category



### 2019 Adopted Expenditures by Category



## Budget Metrics

### General Fund Revenues



	2015	2016	2017	2018	2019	% Chg
	Actual	Actual	Actual	Adopted	Adopted	18 to '19
<b>Revenues</b>						
Property Taxes	\$ 1,891,342	\$ 1,895,509	\$ 2,000,017	\$ 2,025,945	\$ 2,217,514	9.5%
Special Assessments	\$ 33,763	\$ 23,942	\$ 36,952	\$ 10,000	\$ 10,000	0.0%
Intergovernmental Revenues	\$ 284,897	\$ 275,300	\$ 312,946	\$ 318,324	\$ 369,900	16.2%
Licenses and Permits	\$ 99,060	\$ 136,328	\$ 95,893	\$ 77,206	\$ 95,201	23.3%
Fines	\$ 25,898	\$ 13,857	\$ 10,250	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 318,978	\$ 328,252	\$ 336,080	\$ 331,235	\$ 360,515	8.8%
Misc. Revenues	\$ 22,588	\$ 18,307	\$ 9,720	\$ 534,840	\$ 64,350	-88.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ 583,101	\$ 65,000	-88.9%
<b>Total Revenues</b>	<b>\$ 2,676,526</b>	<b>\$ 2,691,495</b>	<b>\$ 2,801,858</b>	<b>\$ 3,892,751</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>

- Intergovernmental Revenues:** The Town receives State aid from two major programs. Transportation aid and State Shared Revenues. Overall, these aids will increase by 16.2% or \$51,576. This year is the first year of aid payments for personal property tax exemptions. The 2017-2019 state budget (2017 Act 59) exempted machinery, tools, and patterns, other than items already considered exempt manufacturing property under prior law, effective January 1, 2018. The budget act also created a new state aid program designed to reimburse municipalities for the lost personal property tax revenue. The first personal property aid payment will be made to municipalities in May, 2019. The payment amount is based on the amount of property taxes levied in 2017 and collected in 2018 on the personal property exempted by the state budget (i.e., machinery, tools, and patterns). The Town's payment is \$15,267.86.

Each municipality must report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on the items of personal property exempted by the state budget for the property tax assessments as of January 1, 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

The department of revenue shall certify the amount of the payment due each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May, 2019.

- 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

## Budget Metrics



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### General Fund Revenues

Staff undertook this task for the 2019 budget and an increase of 23.3% or \$17,996 is a reflection of this review.

- Charges for Services: The 2019 budget amount for charges increases 8.8% or \$29,280 due to an increase in the cost per month per household for waste collection services of 0.40¢ from \$8.10 to 8.50.
- Misc. Revenues: The funds carried over from the prior year is decreasing significantly.
- Other Financing Sources: The Other Financing Sources 2019 budget is decreasing by 88.8% or \$518,101 due to less borrowing for one-time capital projects.

## Budget Metrics

### General Fund Expenditures



	2015	2016	2017	2018	2019	% Chg
	Actual	Actual	Actual	Adopted	Adopted	18 to '19
<b>Expenditures</b>						
General Government	\$408,272	\$385,970	\$425,950	\$455,546	\$511,032	11.90%
Public Safety	\$590,553	\$558,762	\$725,304	\$697,977	\$648,524	-7.10%
Public Works	\$598,125	\$599,527	\$589,202	\$650,105	\$738,090	13.50%
Culture and Recreation	\$5,589	\$6,103	\$8,870	\$11,500	\$11,500	0.00%
Conservation/Development	\$28,440	\$36,353	\$23,492	\$30,438	\$30,673	0.80%
Other Financing Uses	\$70,027	\$80,000	\$-	\$30,000	\$40,000	33.30%
Debt Service Fund	\$182,593	\$181,388	\$263,790	\$263,790	\$452,990	71.70%
Capital Outlay	\$1,975,430	\$1,140,293	\$1,886,543	\$1,753,395	\$761,771	-56.60%
<b>Total Expenditures</b>	<b>\$3,859,029</b>	<b>\$2,988,396</b>	<b>\$3,923,151</b>	<b>\$3,892,751</b>	<b>\$3,194,580</b>	<b>-18.00%</b>

## Budget Metrics

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### 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 2019.

#### Significant 2019 Capital project expenditure highlights:

- \$544,833 – Road Infrastructure Projects
- \$65,000 – Maintenance Truck
- \$53,000 – Park Improvements
- \$25,000 – Fire Shared Services/Consolidation Feasibility Study (Town share of study)
- \$15,000 – HR Organizational Assessment & Compensation and Classification Study
- \$10,000 – Jaws of Life Rescue Tool

Additional details on these and other projects planned for 2019 can be found in the Capital Improvement Plan section of this budget.



*"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

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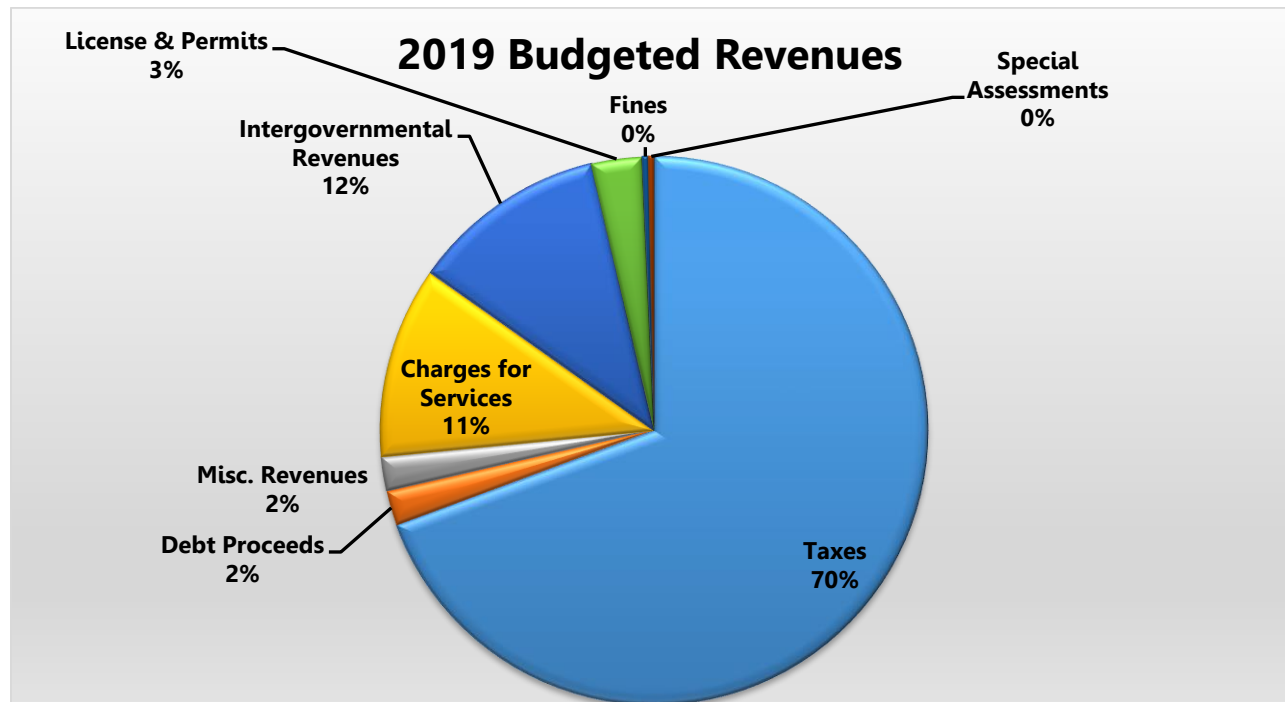
The preceding pages summarized the revenues and expenditures/expenses of the Town budget. The Budget Summary also shows beginning and ending equity. For governmental funds this equity is called Fund Balance and for Proprietary funds this equity is called Net Assets. For both fund types, fund equity is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

## 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:

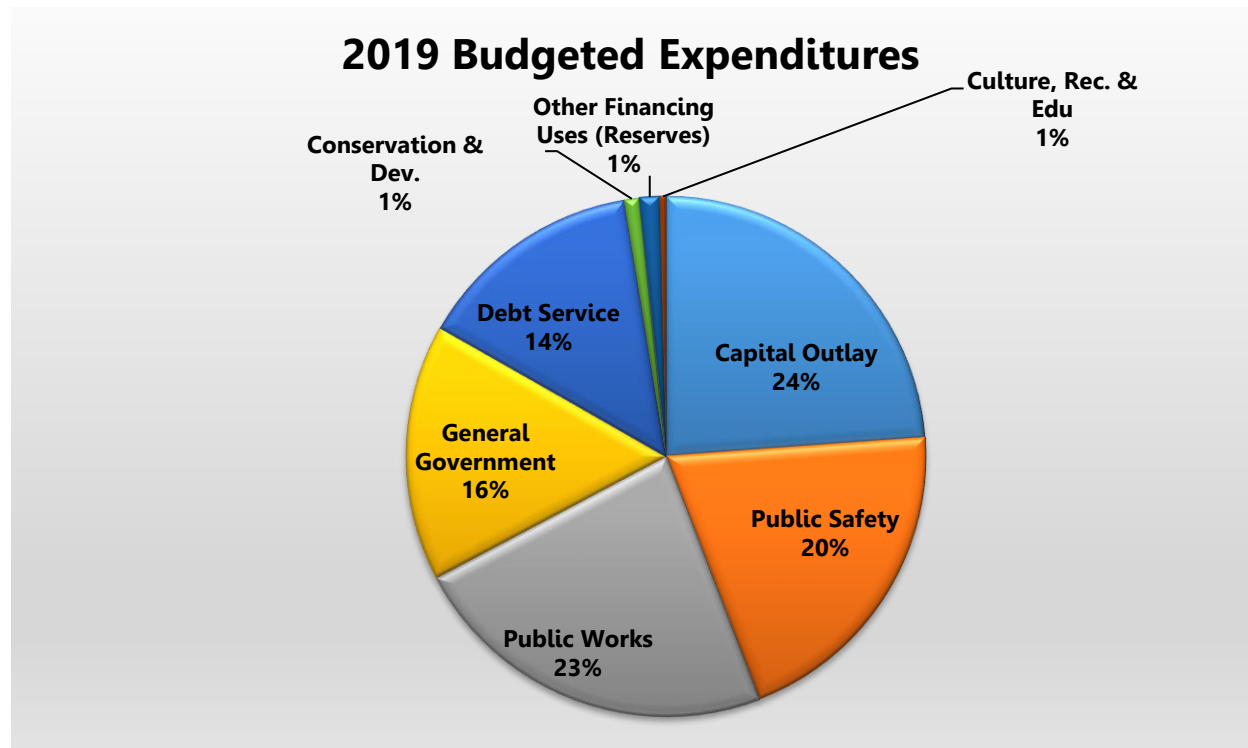


- Taxes – this source includes property tax revenue, payment in lieu of taxes, the debt service levy, road maintenance levy and annexation tax payments
- Intergovernmental Revenues – are funds provided by other levels of government usually in the form of grants or revenue sharing
- Licenses and Permits – 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, and 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 – 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 Outlay – funds utilized for capital projects



Revenues

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

**Summary of Significant Revenues**

	Actual 2015	Actual 2016	Actual 2017	Adopted 2018	Adopted 2019	% Chg 18 to '19
<b>Taxes</b>						
Property Tax Levy	\$ 1,535,759	\$ 1,360,499	\$ 1,384,036	\$ 1,409,944	\$ 1,412,803	\$ 2,859
Debt Service Levy		\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	\$ 189,200
Road Maintenance Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
<b>Intergovernmental</b>						
Shared Revenues	\$ 73,751	\$ 73,390	\$ 73,127	\$ 72,463	\$ 72,047	\$ (416)
General Transportation Aids	\$ 101,226	\$ 102,186	\$ 117,514	\$ 135,141	\$ 155,412	\$ 20,271
<b>Charges for Services</b>						
Waste Collection Special Charge	\$ 279,210	\$ 282,596	\$ 292,103	\$ 305,015	\$ 328,715	\$ 23,700
<b>Total significant revenues</b>	\$ 2,339,946	\$ 2,350,059	\$ 2,480,570	\$ 2,536,353	\$ 2,771,967	\$ 235,614
<b>Total all revenues (excluding Debt)</b>	\$ 2,676,526	\$ 2,691,495	\$ 2,801,857	\$ 3,309,649	\$ 3,114,312	\$ (195,337)
<b>Significant revenues as a % of Total</b>	<b>87%</b>	<b>87%</b>	<b>89%</b>	<b>77%</b>	<b>89%</b>	

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 2018 tax levy is set by the end of November, 2018. It is prorated to individual property tax bills based on the assessed value on January 1, 2018.

Property tax payments for the 2018 levy are due in full by January 31, 2019 and are recognized as revenue in the 2019 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 increased an average 2.0% annually from 2015 to 2019. 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
<b>2018 Adopted</b>	<b>0.00%</b>	<b>\$ 2,023,733</b>		<b>\$ 604,501,100</b>	<b>\$ 3.35</b>	<b>\$ 227,700</b>	<b>\$ 762</b>	
	0.50%	\$ 2,033,852	\$ 10,119	\$ 666,629,700	\$ 3.05	\$ 227,700	\$ 695	\$ (68)
	1.00%	\$ 2,043,970	\$ 20,237	\$ 666,629,700	\$ 3.07	\$ 227,700	\$ 698	\$ (64)
	2.00%	\$ 2,064,208	\$ 40,475	\$ 666,629,700	\$ 3.10	\$ 227,700	\$ 705	\$ (57)
	2.50%	\$ 2,074,326	\$ 50,593	\$ 666,629,700	\$ 3.11	\$ 227,700	\$ 709	\$ (54)
	3.00%	\$ 2,084,445	\$ 60,712	\$ 666,629,700	\$ 3.13	\$ 227,700	\$ 712	\$ (50)
	4.00%	\$ 2,104,682	\$ 80,949	\$ 666,629,700	\$ 3.16	\$ 227,700	\$ 719	\$ (43)
	5.00%	\$ 2,124,920	\$ 101,187	\$ 666,629,700	\$ 3.19	\$ 227,700	\$ 726	\$ (36)
	6.00%	\$ 2,145,157	\$ 121,424	\$ 666,629,700	\$ 3.22	\$ 227,700	\$ 733	\$ (30)
	7.00%	\$ 2,165,394	\$ 141,661	\$ 666,629,700	\$ 3.25	\$ 227,700	\$ 740	\$ (23)
	8.00%	\$ 2,185,632	\$ 161,899	\$ 666,629,700	\$ 3.28	\$ 227,700	\$ 747	\$ (16)
	9.00%	\$ 2,205,869	\$ 182,136	\$ 666,629,700	\$ 3.31	\$ 227,700	\$ 753	\$ (9)
<b>2019 Adopted</b>	<b>9.50%</b>	<b>\$ 2,215,793</b>	<b>\$ 192,060</b>	<b>\$ 666,629,700</b>	<b>\$ 3.32</b>	<b>\$ 227,700</b>	<b>\$ 757</b>	<b>\$ (5)</b>
	10.00%	\$ 2,226,106	\$ 202,373	\$ 666,629,700	\$ 3.34	\$ 227,700	\$ 760	\$ (2)

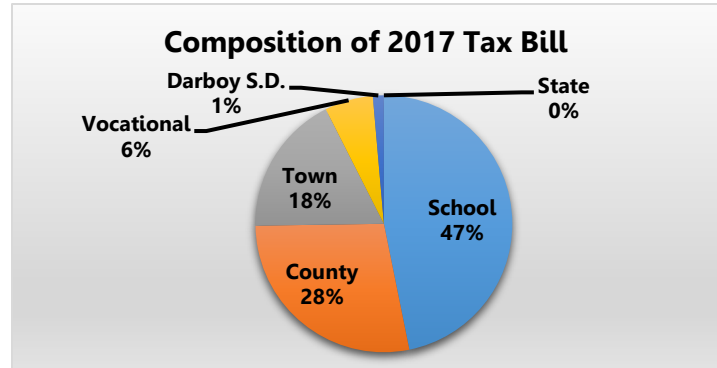
## Revenues Overview



### 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.

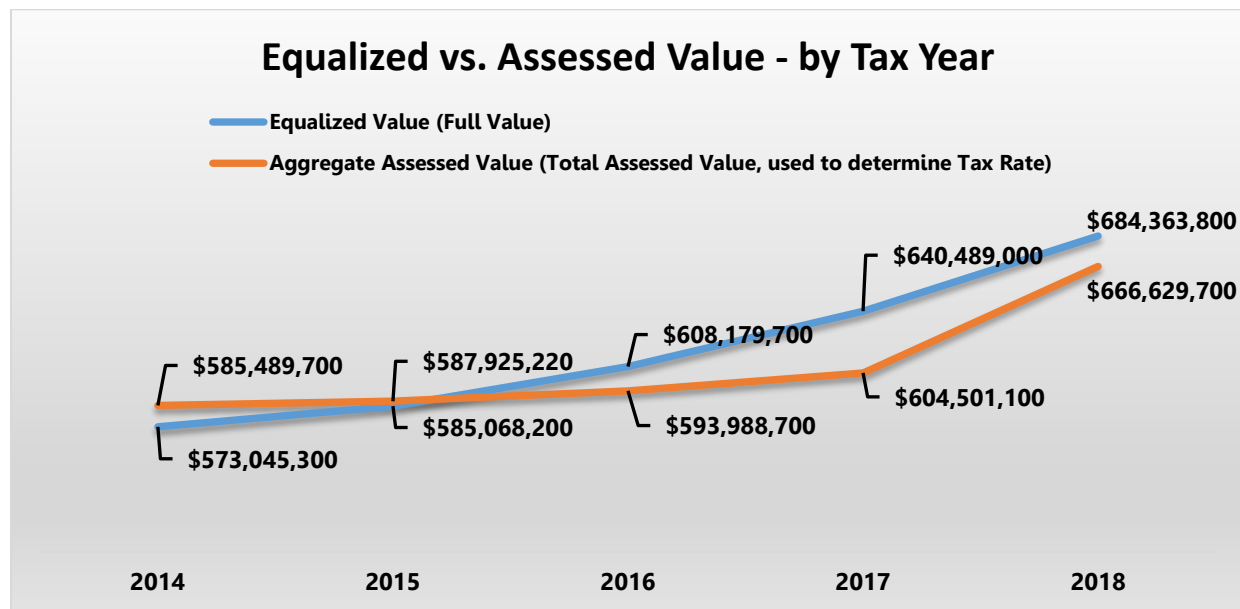
Once the annual tax levy has been established during the budget process, the Town's levy is divided by total assessed value of the Town divided by \$1,000. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, divided by \$1,000 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 2018 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 2019 estimate provided by the State is \$72,047, which is \$416 less than the 2018 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 2019 the Town is anticipated to receive \$155,412, an increase over 2018. 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 Projects. This also serves to help cushion the General Fund if funding for this program declines significantly in future years.

<b>State Payments as a % of General Fund Expenditures</b>		
	<b>2018</b>	<b>2019</b>
	<b>Adopted</b>	<b>Adopted</b>
<b>General Fund Exp.</b>	\$ 1,845,566	\$ 1,939,819
<b>Shared Revenue</b>	\$ 72,463	\$ 72,047
<b>% of Total Revenue</b>	4%	4%
<b>Transportation Aids</b>	\$ 135,141	\$ 155,412
<b>% of Total Revenue</b>	7%	8%

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 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 2018 service will be charged on the 2018 tax year bill.

The special charge amount will be \$142.24. This is a 7.7% (\$10.14) increase over the 2017 amount. There are a number of contributing factors to the increase. The most significant is the five-year agreement the Town signed with Advanced Disposal. In the approved agreement the per unit per month cost for garbage and recycling increased 5% to \$8.50. The cumulative impact of this change, along with the increase in the dwelling unit count, is approximately \$15,000. In addition, the budget assumption for yard waste collection and fuel surcharge had to be adjusted to more accurately reflect the cost.



General Fund Expenditures

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

**Summary of Significant Expenditures (SE)**

	Actual	Actual	Actual	Adopted	Adopted	% Chg
	2015	2016	2017	2018	2019	18 to '19
<b>Salaries, Wages &amp; Benefits</b>	\$ 354,098	\$ 360,356	\$ 335,061	\$ 409,720	\$ 422,071	3%
<b>Professional Fees &amp; Contractual Services</b>	\$ 639,157	\$ 595,824	\$ 772,955	\$ 696,939	\$ 791,641	14%
<b>Valley Transit Expenses</b>	\$ 51,018	\$ 61,383	\$ 56,100	\$ 57,000	\$ 69,120	21%
<b>Garbage &amp; Recycling Collection/Disposal</b>	\$ 321,733	\$ 325,290	\$ 346,718	\$ 343,055	\$ 369,094	8%
<b>Total significant expenditures</b>	<b>\$ 1,366,006</b>	<b>\$ 1,342,853</b>	<b>\$ 1,510,834</b>	<b>\$ 1,506,714</b>	<b>\$ 1,651,926</b>	
<b>Total GF Expenditures</b>	<b>\$ 1,630,979</b>	<b>\$ 1,586,715</b>	<b>\$ 1,772,817</b>	<b>\$ 1,845,566</b>	<b>\$ 1,939,819</b>	
<b>Total SE as % of GF Expenditures</b>	<b>84%</b>	<b>85%</b>	<b>85%</b>	<b>82%</b>	<b>85%</b>	

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 2019 budget includes one significant changes in staffing levels compared to 2018. The General Government budget includes the addition of an Administrative Intern. This will enhance organizational capacity and allow Town staff to provide even better service delivery. Also, this cost efficient staffing measure allows additional projects and tasks to be completed that are not able to be at this time.

The intent is to provide a well-rounded experience in municipal government for an individual. The goal of the position is to offer a comprehensive perspective of local government management through participation. For the Township, there is a mutual interest and benefit because this action builds capacity and gives staff an additional resource to be more productive and effective. This individual would be tasked with budget preparation and analysis, communications, customer service, performance measurement and policy and program analysis. In addition, there are a host of special projects identified on the anticipated projects list.

Health insurance costs make up over 50% of all benefit costs. All employees are currently budgeted to contribute 12% towards toward the monthly premium. The Town received a 7% increase in health premiums for 2019. Employee pension costs and payroll taxes (Social Security and Medicare) also account for another 30% of benefit costs. In 2017, the overall pension benefit costs will also increase due to a 4% increase in overall compensation, not including the Administrative Intern. 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**

	2015		2016		2017		2018		2019	
	Employee	Town	Employee	Town	Employee	Town	Employee	Town	Employee	Town
<b>Gen. Municipal</b>	6.80%	6.80%	6.80%	6.80%	6.80%	6.80%	6.70%	6.70%	6.55%	6.55%

The following table show a history of the full-time equivalent positions by expenditure category over the past 3 years.

**Summary of Full-Time Equivalent - Position Authorized**

Expenditure Category	2017	2018	2019
<b>General Government*</b>	2.94	3.44	3.70
<b>Public Safety**</b>	0.53	0.72	0.78
<b>Total</b>	3.47	4.16	4.48
<b>Change from Previous Year</b>		0.69	0.32

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

\*\*Volunteer Paid On-Call Firefighters not included.

### Professional Fees & Contractual Services

The Town contract outs a number of local services it provides to residents and that it receives internally. In the following table most, if not all, of the larger outsourced items are listed. In the 2019 budget there is a 14% increase in professional fees & Contractual Services. This increase is the result of two items, Assessor Services and General Maintenance Expenditures.

## Expenditure Overview



### Professional Fees & Contractual Services, Continued

#### Professional Fees & Contractual Services

	Actual 2015	Actual 2016	Actual 2017	Adopted 2018	Adopted 2019	% Chg 18-'19
Legal Services	\$ 22,739	\$ 19,976	\$ 36,282	\$ 35,000	\$ 35,000	0%
Consultant Fees & Studies	\$ 21,091	\$ 2,287	\$ 350	\$ 5,000	\$ 7,500	50%
Interim Admin Expenses			\$ 40,651			#DIV/0!
Audit	\$ 6,600	\$ 6,700	\$ 6,800	\$ 6,900	\$ 7,050	2%
Assessor	\$ 12,500	\$ 12,916	\$ 12,908	\$ 12,910	\$ 48,500	276%
Law Enforcement-OCSD	\$ 374,704	\$ 363,748	\$ 505,013	\$ 399,304	\$ 405,896	2%
Mutual Aid	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0%
Building Inspection	\$ 14,731	\$ 16,785	\$ 18,328	\$ 19,375	\$ 19,245	-1%
Gen Main Exp	\$ 90,182	\$ 63,971	\$ 19,474	\$ 85,000	\$ 135,000	59%
Engineering Consulting	\$ 13,979	\$ 21,324	\$ 24,629	\$ 15,000	\$ 15,000	0%
Winter Main	\$ 59,033	\$ 62,024	\$ 95,281	\$ 95,000	\$ 95,000	0%
Stormwater Plan Imp	\$ 15,598	\$ 18,093	\$ 5,239	\$ 15,450	\$ 15,450	0%
<b>Total</b>	<b>\$ 639,157</b>	<b>\$ 595,824</b>	<b>\$ 772,955</b>	<b>\$ 696,939</b>	<b>\$ 791,641</b>	<b>14%</b>

#### 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 2017, the equalization ratio was at 93.88% and was going to go below 90% in 2018, which would have put the Town out of compliance with the Wisconsin State Department of Revenue. In the end, the assessed value of the community increased 11%, 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. As a result, the cost increased by \$26,000 in 2019.

#### General Maintenance Expenses

This is the account general maintenance expense are drawn from and could include crackfilling contracting, potholes, minor patching, road maintenance supplies, trees, sweeping, minor culvert work, shouldering, etc. In 2018, approximately 60% of the funds were not utilized due to the cost estimates to complete the identified jobs. The remaining amount will be carried over into 2019.

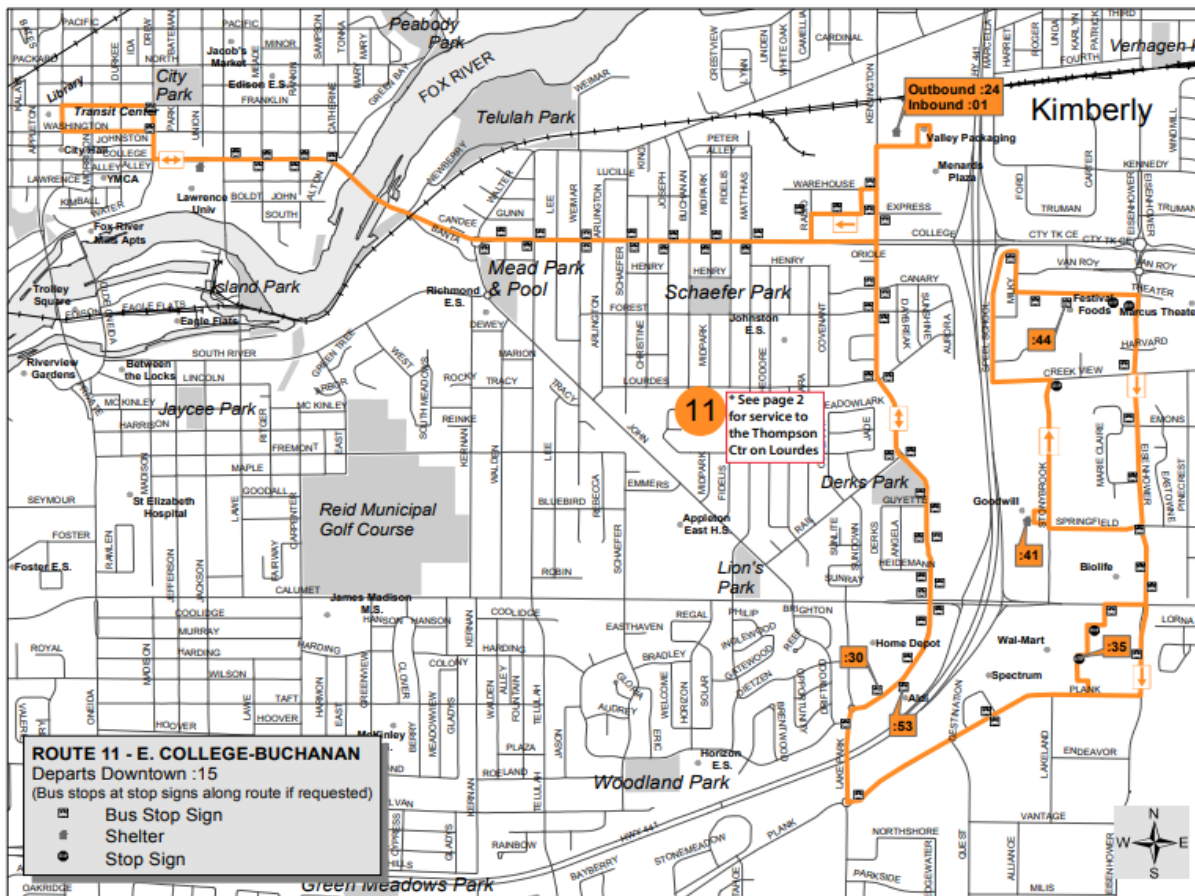
# Expenditure Overview

## 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 or 12% more than 2018. Historically, this amount has fluctuated based on ridership and by the amount of Federal support Valley Transit receives.



### Garbage and Recycling Collection/Disposal

2019 is the first year the Town 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 8% or approximately \$15,000. The impact of this change, along with the increase in the dwelling unit count and adjusting the budget assumptions for yard waste collection and fuel surcharge to more accurately reflect the cost the cumulative impact is \$26,000.

## Description of Funds and Accounting Structure

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The Town has one governmental fund. 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 2019 are budgeted and included in this document.

### Governmental Fund Types

These are where all 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.

### Proprietary Funds

At this time the Town has no 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

## Description of Funds and Accounting Structure

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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.

### Major and Non-Major Funds

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

The Town reports the following major governmental fund:

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

## 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	% Chg
	Actual	Actual	Actual	Adopted	Adopted	18 to '19
<b>Revenues</b>						
Taxes	\$ 1,891,342	\$ 1,895,509	\$ 2,000,017	\$ 2,025,945	\$ 2,217,514	9.5%
Special Assessments	\$ 33,763	\$ 23,942	\$ 36,952	\$ 10,000	\$ 10,000	0.0%
Intergovernmental Revenues	\$ 284,897	\$ 275,300	\$ 312,946	\$ 318,324	\$ 369,900	16.2%
Licenses and Permits	\$ 99,060	\$ 136,328	\$ 95,893	\$ 77,206	\$ 95,201	23.3%
Fines	\$ 25,898	\$ 13,857	\$ 10,250	\$ 12,100	\$ 12,100	0.0%
Charges for Services	\$ 318,978	\$ 328,252	\$ 336,080	\$ 331,235	\$ 360,515	8.8%
Misc. Revenues	\$ 22,588	\$ 18,307	\$ 9,720	\$ 534,840	\$ 64,350	-88.0%
Other Financing Sources	\$ -	\$ -	\$ -	\$ 583,101	\$ 65,000	-88.9%
<b>Total Revenues</b>	<b>\$ 2,676,526</b>	<b>\$ 2,691,495</b>	<b>\$ 2,801,858</b>	<b>\$ 3,892,751</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>
<b>Expenditures</b>						
General Government	\$ 408,272	\$ 385,970	\$ 425,950	\$ 455,546	\$ 511,032	12.2%
Public Safety	\$ 590,553	\$ 558,762	\$ 725,304	\$ 697,977	\$ 648,524	-7.1%
Public Works	\$ 598,125	\$ 599,527	\$ 589,202	\$ 650,105	\$ 738,090	13.5%
Culture and Recreation	\$ 5,589	\$ 6,103	\$ 8,870	\$ 11,500	\$ 11,500	0.0%
Conservation/Development	\$ 28,440	\$ 36,353	\$ 23,492	\$ 30,438	\$ 30,673	0.8%
Other Financing Uses	\$ 70,027	\$ 80,000	\$ -	\$ 30,000	\$ 40,000	33.3%
Debt Service Fund	\$ 182,593	\$ 181,388	\$ 263,790	\$ 263,790	\$ 452,990	71.7%
Capital Outlay	\$ 1,975,430	\$ 1,140,293	\$ 1,886,543	\$ 1,753,395	\$ 761,771	-56.6%
<b>Total Expenditures</b>	<b>\$ 3,859,029</b>	<b>\$ 2,988,396</b>	<b>\$ 3,923,151</b>	<b>\$ 3,892,751</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>
Beginning Fund Balance	\$ 1,133,969	\$ 2,042,172	\$ 1,795,235	\$ 615,064	\$ 939,434	52.7%
Ending Fund Balance	\$ 2,042,172	\$ 1,795,235	\$ 615,064	\$ 939,434	\$ -	-100.0%
<b>Fund Balance Components</b>						
Contingency Fund	\$ 246,897	\$ 251,105	\$ 253,320	\$ 139,497		
Fire Reserve Fund	\$ 76,540	\$ 76,405	\$ 141,405	\$ 88,139		
Fire/EMS Communication Fund	\$ 3,056	\$ -	\$ -	\$ -		
Intersection Improvement Fund	\$ 74,336	\$ 74,336	\$ -	\$ -		
Fund Balance (undesignated)	\$ 48,366	\$ 663,464	\$ 42,283	\$ 542,283		
Fund Balance (assigned SCBA)	\$ 104,000	\$ -	\$ -	\$ -		
Fire Department Fundraising	\$ 28,269	\$ 20,385	\$ 19,656	\$ 19,830		
Park Impact Fee Fund	\$ 12,843	\$ 25,381	\$ 31,494	\$ 37,472		
Building Improvement Fund	\$ 31,646	\$ 31,646	\$ 41,646	\$ 72,147		
Trail Development Fund	\$ 15,042	\$ 15,042	\$ 25,042	\$ 40,066		
Road Improvement Fund	\$ 1,401,177	\$ 637,472	\$ 60,218	\$ -		
<b>Total Fund Balance</b>	<b>\$ 2,042,172</b>	<b>\$ 1,795,235</b>	<b>\$ 615,064</b>	<b>\$ 939,434</b>	<b>\$ -</b>	<b>\$ -</b>

**Unassigned as a % of GF Operating Budget (Minus Capital Outlay and Debt Service)**      3%                      40%                      2%                      29%                      0%                      0%

# Detail Revenue Budget



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adpoted	% Chg 18 to '19
<b>41000</b>	<b>TAXES</b>							#DIV/0!
41110	General Property Tax Levy	\$ 1,535,759	\$ 1,360,499	\$ 1,384,036	\$ 1,409,944	\$ 1,409,944	\$ 1,412,803	0.2%
	Debt Service Levy		\$ 181,388	\$ 263,790	\$ 263,790	\$ 263,790	\$ 452,990	71.7%
	Road Maintenance Levy	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	0.0%
	<i>Subtotal Taxes</i>	\$ 1,885,759	\$ 1,891,887	\$ 1,997,826	\$ 2,023,733	\$ 2,023,733	\$ 2,215,793	9.5%
	Other Taxes							
41150.1	Woodland/Managed Forest	\$ 82	\$ 82	\$ 82	\$ 82	\$ 270	\$ 82	0.0%
41800.1	Interest/Penalties/Delinquent	\$ 537	\$ 155	\$ 354	\$ -	\$ 111	\$ -	#DIV/0!
41800.2	Use Value Penalties	\$ 3,062	\$ 1,387	\$ 366	\$ 750	\$ 11,000	\$ -	-100.0%
41901.1	Taxes-Other	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
41901.2	Annexation Tax Payments	\$ 1,677	\$ 1,998	\$ 1,389	\$ 1,380	\$ 1,639	\$ 1,639	18.8%
	<i>Subtotal Other Taxes</i>	\$ 5,583	\$ 3,622	\$ 2,191	\$ 2,212	\$ 13,020	\$ 1,721	-22.2%
	<b>41000 Total</b>	<b>\$ 1,891,342</b>	<b>\$ 1,895,509</b>	<b>\$ 2,000,017</b>	<b>\$ 2,025,945</b>	<b>\$ 2,036,753</b>	<b>\$ 2,217,514</b>	<b>9.5%</b>
<b>42000</b>	<b>SPECIAL ASSESSMENTS</b>	\$ 33,763	\$ 23,942	\$ 36,952	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
<b>43000</b>	<b>INTERGOVERNMENTAL REVENUES</b>							
43410.1	Shared Revenues	\$ 73,751	\$ 73,390	\$ 73,127	\$ 72,463	\$ 72,463	\$ 72,047	-0.6%
43420.1	Fire Insurance Dues Aid	\$ 22,461	\$ 24,255	\$ 26,533	\$ 26,000	\$ 26,000	\$ 26,500	1.9%
43430.1	Exempt Computer State Aid	\$ 3,461	\$ 2,753	\$ 3,270	\$ 3,300	\$ 3,318	\$ 3,300	0.0%
43531.1	General Transportation Aids	\$ 101,226	\$ 102,186	\$ 117,514	\$ 135,141	\$ 135,141	\$ 155,412	15.0%
43530.1	Personal Property Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,269	#DIV/0!
43534.1	State Grant-Road Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
43650.1	Forest Cropland/Managed Forest	\$ 16	\$ 52	\$ 213	\$ 20	\$ 20	\$ -	-100.0%
43690.1	State Payments Other	\$ 1,613	\$ 4,542	\$ 1,964	\$ -	\$ 1,964	\$ 1,469	#DIV/0!
43790.2	Valley Transit Refund	\$ 48,566	\$ 34,082	\$ 54,370	\$ 44,000	\$ 44,000	\$ 54,624	24.1%
43790.3	County Recycling Grants	\$ 31,899	\$ 32,113	\$ 33,451	\$ 35,500	\$ 35,500	\$ 39,380	10.9%
	<b>43000 Total</b>	<b>\$ 282,992</b>	<b>\$ 273,373</b>	<b>\$ 310,442</b>	<b>\$ 316,424</b>	<b>\$ 318,406</b>	<b>\$ 368,001</b>	<b>16.3%</b>
<b>44000</b>	<b>LICENSES &amp; PERMITS</b>							
	Business and Occupational							
44100.1	Cable Franchise Fees	\$ 45,185	\$ 45,115	\$ 42,383	\$ 43,000	\$ 43,000	\$ 43,000	0.0%
44100.2	Other Business Licenses	\$ 190	\$ 295	\$ 350	\$ 45	\$ 300	\$ 212	371.1%
44100.3	Liquor/Beer/Tobacco License	\$ 11,755	\$ 41,744	\$ 11,542	\$ 10,000	\$ 11,000	\$ 12,000	20.0%
	<i>Subtotal Business &amp; Occupational</i>	\$ 57,130	\$ 87,154	\$ 54,275	\$ 53,045	\$ 54,300	\$ 55,212	4.1%
44200.1	Dog/Kennel License Fees	\$ 1,570	\$ 1,785	\$ 1,713	\$ 1,500	\$ 3,000	\$ 2,000	33.3%

# Detail Revenue Budget



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
	<b>Building Permits &amp; Inspections</b>							
44300.1	Residential New Building Permits	\$ 2,200	\$ 14,050	\$ 7,300	\$ 4,050	\$ 7,850	\$ 7,028	73.5%
44300.2	Commercial Building Permits	\$ 11,070	\$ 4,205	\$ 5,210	\$ 3,515	\$ 4,145	\$ 7,158	103.6%
44300.3	General Building Permits	\$ 9,495	\$ 7,724	\$ 9,420	\$ 6,000	\$ 8,535	\$ 9,457	57.6%
44300.4	Driveway/Culvert Permits	\$ 1,575	\$ 7,100	\$ 2,725	\$ 2,230	\$ 3,300	\$ 3,355	50.4%
44300.5	Erosion Control Permit	\$ 7,300	\$ 8,400	\$ 7,200	\$ 3,335	\$ 5,340	\$ 5,083	52.4%
	<i>Subtotal BP &amp; I</i>	\$ 31,640	\$ 41,479	\$ 31,855	\$ 19,130	\$ 29,170	\$ 32,081	67.7%
	<b>Zoning Permits &amp; Fees</b>							
44400.1	CSM/Land Division Fee	\$ 3,555	\$ 1,435	\$ 3,900	\$ 1,550	\$ 1,550	\$ 2,718	75.4%
44400.2	Site Plan Review Fee	\$ 1,400	\$ 350	\$ 2,100	\$ 630	\$ 700	\$ 1,120	77.8%
44400.3	Special Exception Fee	\$ 750	\$ 150	\$ 1,200	\$ 300	\$ 300	\$ 570	90.0%
44400.4	Variance/Rezoning/Appeal Fee	\$ 1,200	\$ 2,250	\$ 800	\$ 1,000	\$ 1,500	\$ 1,500	50.0%
	<i>Subtotal Zoning Permits &amp; Fees</i>	\$ 6,905	\$ 4,185	\$ 8,000	\$ 3,480	\$ 4,050	\$ 5,908	69.8%
44900.1	Other Regulatory Fees (Fox Energy Fee)	\$ 50	\$ 1,550	\$ 50	\$ 50	\$ 50	\$ -	-100.0%
44900.2	Other Regulatory Fees (Burn Permits)	\$ 1,765	\$ 175	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>44000 Total</b>	<b>\$ 99,060</b>	<b>\$ 136,328</b>	<b>\$ 95,893</b>	<b>\$ 77,205</b>	<b>\$ 90,570</b>	<b>\$ 95,201</b>	<b>23.3%</b>
<b>45000</b>	<b>FINES, FORFEITURES &amp; PENALTIES</b>							
45100.1	Court/Traffic Fines & Forfeitures	\$ 10,733	\$ 13,737	\$ 10,160	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
45100.2	Late Fees - Dog License	\$ 165	\$ 120	\$ 90	\$ 100	\$ 100	\$ 100	0.0%
45210.1	Contract Forfeitures	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>45000 Total</b>	<b>\$ 25,898</b>	<b>\$ 13,857</b>	<b>\$ 10,250</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>	<b>0.0%</b>
<b>46000</b>	<b>PUBLIC CHARGES FOR SERVICES</b>							
46100.1	Address Assignment Fee	\$ 60	\$ 405	\$ 215	\$ 120	\$ 375	\$ 200	66.7%
46100.2	Inquiry Fees, Copies, Misc.	\$ 4,135	\$ 4,009	\$ 3,576	\$ 3,000	\$ 3,565	\$ 3,500	16.7%
46100.3	Publication Fees-Liquor License	\$ 25	\$ 75	\$ 75	\$ 100	\$ 100	\$ 100	0.0%
46100.5	Development Agreement Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
46220.1	Fire Protection Fees (Accident Clean-Up)	\$ 13,089	\$ 11,104	\$ 6,639	\$ 6,500	\$ 6,500	\$ 6,000	-7.7%
46310.1	Street Maint. Const./Ditch Fees	\$ 8,609	\$ 6,349	\$ 15,666	\$ 2,500	\$ 4,555	\$ 6,000	140.0%
46321.1	Street Lights Charges (subdivision street lights)	\$ 9,563	\$ 9,585	\$ 9,543	\$ 9,500	\$ 9,550	\$ 9,500	0.0%
	<i>Subtotal Public Charges for Services</i>	\$ 35,481	\$ 31,527	\$ 35,714	\$ 21,720	\$ 24,645	\$ 25,300	16.5%
46420.1	Large Items (Sticker Program)	\$ 1,000	\$ 1,059	\$ 820	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
46420.2	Residential Collection Special Charge	\$ 279,210	\$ 282,596	\$ 292,103	\$ 305,015	\$ 306,340	\$ 328,715	7.8%
	<i>Subtotal Sanitation &amp; Utilities</i>	\$ 280,210	\$ 283,655	\$ 292,923	\$ 306,015	\$ 307,340	\$ 329,715	7.7%

# Detail Revenue Budget



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
46720.1	Park Impact Fees	\$ 1,920	\$ 12,480	\$ 6,010	\$ 2,000	\$ 6,720	\$ 4,000	100.0%
46820.1	Drainage/Erosion Review Fees	\$ 1,366	\$ 590	\$ 1,433	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	<b>46000 Total</b>	<b>\$ 318,978</b>	<b>\$ 328,252</b>	<b>\$ 336,080</b>	<b>\$ 331,235</b>	<b>\$ 340,205</b>	<b>\$ 360,515</b>	<b>8.8%</b>
<b>47000</b>	<b>INTERGOVERNMENTAL REVENUES</b>							
47310.1	Election Reimbursement	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ -	#DIV/0!
47321.1	Refund for Crossing Guards	\$ 1,905	\$ 1,927	\$ 1,927	\$ 1,900	\$ 1,900	\$ 1,900	0.0%
47323.1	Refund for Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>47000 Total</b>	<b>\$ 1,905</b>	<b>\$ 1,927</b>	<b>\$ 2,504</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>0.0%</b>
<b>48000</b>	<b>MISCELLANEOUS REVENUES</b>							
48110.1	Interest Income	\$ 15,349	\$ 8,758	\$ 8,303	\$ 8,000	\$ 8,000	\$ 9,000	12.5%
48110.1	Interest Income - Park Impact Fees	\$ 289	\$ 58	\$ 103	\$ 45	\$ 260	\$ 100	122.2%
48200.1	Hall Rental Fees	\$ 3,825	\$ 2,512	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,250	25.0%
48309.1	Sale of other Property	\$ -	\$ 4,678	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Donations							
48500.3	Donations Fire Department	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	#DIV/0!
48500.6	Donations to HOVPP	\$ -	\$ 2,301	\$ (386)	\$ 750	\$ -	\$ -	-100.0%
	<i>Subtotal Donations</i>	\$ -	\$ 2,301	\$ (386)	\$ 750	\$ 50	\$ -	-100.0%
	Funding Carried Over From Prior Year							
	General Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	#DIV/0!
	Comprehensive Plan Update	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,600	\$ -	-100.0%
	Hall Remodel / Maintenance Garage	\$ -	\$ -	\$ -	\$ 373,540	\$ -	\$ -	-100.0%
	Custom Municipal Wayfinding Signs	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	-100.0%
	Park Development (see Outdoor Rec Plan)	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	-100.0%
	<i>Subtotal Funding Carried Over</i>	\$ -	\$ -	\$ -	\$ 383,640	\$ 10,100	\$ 50,000	-87.0%
	Miscellaneous Income							
	Fund Balance Applied	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
	Contingency Fund Applied	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
	Fire Reserve Fund Applied	\$ -	\$ -	\$ -	\$ 141,405	\$ 141,405	\$ -	-100.0%
	Intersection Improvement Fund Applied	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
	Fire/EMS Communication Fund Applied	\$ -	\$ -	\$ -	\$ -		\$ -	#DIV/0!
	Building Improvement Fund Applied	\$ -	\$ -	\$ -	\$ -	\$ 41,646	\$ -	#DIV/0!
	Park Impact Fees Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	#DIV/0!
	<i>Subtotal Miscellaneous Income</i>	\$ -	\$ -	\$ -	\$ 141,405	\$ 183,051	\$ 4,000	-97.2%
	<b>48000 Total</b>	<b>\$ 19,463</b>	<b>\$ 18,307</b>	<b>\$ 9,520</b>	<b>\$ 534,840</b>	<b>\$ 202,461</b>	<b>\$ 64,350</b>	<b>-88.0%</b>

# Detail Revenue Budget



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>49000</b>	<b>PROCEEDS LONG-TERM DEBT</b>							
49100.1	2015/2016 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
49100.1	2017/2018 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ 583,101	\$ 1,550,000	\$ -	-100.0%
49100.1	2019 Loan Proceeds Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	#DIV/0!
	<b>49000 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,101</b>	<b>\$ 1,550,000</b>	<b>\$ 65,000</b>	<b>-88.9%</b>
	<b>TOTAL REVENUES</b>	<b>\$ 2,676,526</b>	<b>\$ 2,691,495</b>	<b>\$ 2,801,857</b>	<b>\$ 3,892,750</b>	<b>\$ 4,562,405</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>

## Expenditure by Department Summary



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>51000</b>	<b>GENERAL GOVERNMENT</b>							
51100	Legislative	\$ 30,954	\$ 32,477	\$ 32,462	\$ 32,880	\$ 32,880	\$ 32,780	-0.3%
51300	Legal Services Fees	\$ 22,739	\$ 19,976	\$ 36,282	\$ 35,000	\$ 37,000	\$ 35,000	0.0%
51400	General Administration	\$ 254,705	\$ 249,292	\$ 262,720	\$ 280,037	\$ 281,612	\$ 304,840	8.9%
51500	Financial Administration	\$ 21,802	\$ 21,975	\$ 23,051	\$ 22,310	\$ 32,346	\$ 58,550	162.4%
51600	General Building, Town Hall	\$ 56,764	\$ 46,904	\$ 48,085	\$ 59,995	\$ 59,995	\$ 55,197	-8.0%
51900	Other General Government	\$ 21,317	\$ 15,346	\$ 23,350	\$ 25,325	\$ 25,325	\$ 24,665	-2.6%
	<b>51000 Total</b>	<b>\$ 408,281</b>	<b>\$ 385,970</b>	<b>\$ 425,950</b>	<b>\$ 455,547</b>	<b>\$ 469,158</b>	<b>\$ 511,032</b>	<b>12.2%</b>
<b>52000</b>	<b>PUBLIC SAFETY</b>							
52100	Public Safety - Law Enforcement	\$ 378,284	\$ 367,418	\$ 507,953	\$ 402,804	\$ 406,500	\$ 409,396	1.6%
52200	Public Safety - Fire & Rescue	\$ 149,374	\$ 145,462	\$ 171,321	\$ 242,413	\$ 189,764	\$ 187,383	-22.7%
52310	Public Safety - Emergency Mgmt	\$ 24,834	\$ 1,980	\$ 1,234	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
52315	Public Safety - EMS	\$ 22,670	\$ 26,446	\$ 26,468	\$ 29,785	\$ 29,785	\$ 28,900	-3.0%
52400	Public Safety - Building Inspection	\$ 15,391	\$ 17,456	\$ 18,328	\$ 19,975	\$ 20,075	\$ 19,845	-0.7%
	<b>52000 Total</b>	<b>\$ 590,553</b>	<b>\$ 558,762</b>	<b>\$ 725,304</b>	<b>\$ 697,977</b>	<b>\$ 649,124</b>	<b>\$ 648,524</b>	<b>-7.1%</b>
<b>53000</b>	<b>PUBLIC WORKS</b>							
53300	Highway & Street Maintenance	\$ 184,963	\$ 162,610	\$ 150,518	\$ 208,500	\$ 195,500	\$ 258,500	24.0%
53400	Road Related Facilities	\$ 40,411	\$ 50,244	\$ 35,866	\$ 41,550	\$ 50,100	\$ 41,376	-0.4%
53500	Mass Transit	\$ 51,018	\$ 61,383	\$ 56,100	\$ 57,000	\$ 57,000	\$ 69,120	21.3%
53600	Sanitation	\$ 321,733	\$ 325,290	\$ 346,718	\$ 343,055	\$ 343,055	\$ 369,094	7.6%
	<b>53000 Total</b>	<b>\$ 598,125</b>	<b>\$ 599,527</b>	<b>\$ 589,202</b>	<b>\$ 650,105</b>	<b>\$ 645,655</b>	<b>\$ 738,090</b>	<b>13.5%</b>
<b>55000</b>	<b>CULTURE, RECREATION &amp; EDUCATION</b>							
55200	Parks	\$ 589	\$ 6,103	\$ 8,370	\$ 10,500	\$ 10,500	\$ 10,500	0.0%
55300	Recreation Programs & Events	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	<b>55000 Total</b>	<b>\$ 589</b>	<b>\$ 6,103</b>	<b>\$ 8,870</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>0.0%</b>
<b>56000</b>	<b>CONSERVATION &amp; DEVELOPMENT</b>							
56700	Economic Development	\$ 210	\$ 3,678	\$ 220	\$ 3,668	\$ 3,668	\$ 3,700	0.9%
56900	Planning & Zoning/Erosion/Conservation	\$ 28,230	\$ 32,675	\$ 23,272	\$ 26,770	\$ 30,770	\$ 26,973	0.8%
	<b>56000 Total</b>	<b>\$ 28,440</b>	<b>\$ 36,353</b>	<b>\$ 23,492</b>	<b>\$ 30,438</b>	<b>\$ 34,438</b>	<b>\$ 30,673</b>	<b>0.8%</b>
<b>57000</b>	<b>CAPITAL OUTLAY</b>							
57190	General Government	\$ 21,284	\$ 7,035	\$ 464,040	\$ 459,100	\$ 297,617	\$ 64,925	-85.9%
57620	Parks	\$ 34,542	\$ 17,251	\$ -	\$ 55,375	\$ 55,375	\$ 59,000	6.5%
57220	Fire & Rescue	\$ -	\$ 750	\$ -	\$ 600,000	\$ 624,536	\$ 25,513	-95.7%
57230	EMS - Emergency Mgmt	\$ 4,901	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57331	Roads & Public Works	\$ 1,914,702	\$ 1,115,257	\$ 1,422,503	\$ 638,920	\$ 688,920	\$ 612,333	-4.2%
57348	Stormwater & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>57000 Total</b>	<b>\$ 1,975,429</b>	<b>\$ 1,140,293</b>	<b>\$ 1,886,543</b>	<b>\$ 1,753,395</b>	<b>\$ 1,666,448</b>	<b>\$ 761,771</b>	<b>-56.6%</b>

## Expenditure by Department Summary



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Proposed	% Chg 18 to '19
<b>58000</b>	<b>DEBT SERVICE FUND</b>							
58000	Debt Services	\$ 182,593	\$ 181,388	\$ 263,790	\$ 263,790	\$ 263,790	\$ 452,990	71.7%
	<b>58000 Total</b>	<b>\$ 182,593</b>	<b>\$ 181,388</b>	<b>\$ 263,790</b>	<b>\$ 263,790</b>	<b>\$ 263,790</b>	<b>\$ 452,990</b>	<b>71.7%</b>
	<b>OTHER FINANCING USES</b>							
	Contingency Fund - Unallocated	\$ 55,027	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Fire Appartus Fund	\$ -	\$ 60,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
	Building Improvement Fund	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	100.0%
	Trail Development Fund	\$ 5,000	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	100.0%
	<b>Total</b>	<b>\$ 70,027</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>33.3%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,854,037</b>	<b>\$ 2,988,396</b>	<b>\$ 3,923,151</b>	<b>\$ 3,892,751</b>	<b>\$ 3,770,113</b>	<b>\$ 3,194,580</b>	<b>-17.9%</b>

## 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 \$12,480 increase in Administrator Expenses for the 0.5 (1040 hours) FTE addition of an Administrative Intern.
- A \$35,590 increase in the property assessing contract. 28% or \$10,000 of the increase was due to a budget error.
- A \$5,603 decrease in Maintenance Worker Wages due to new employees in both positions.

### 2018 Accomplishments

- Developed a cost to continue (five year forecast) analysis to better understand future annual Town budgets
- Completed the purchase of a new copier
- Completed the purchase of an Express Vote Machine
- Identified and implemented alternative options for higher quality data and voice services.
- Successfully established a P-Card Rebate Program
- Successfully adopted and implemented modified Accessory Uses and Structures ordinance
- Successfully adopted and implemented modified Sign Code ordinance
- Successfully adopted a Special Assessment Policy
- Successfully adopted the Comprehensive Plan Update
- Modified the Board of Adjustment to a Board of Appeals to be compliant with State Statues
- Modified the Town Road Specifications to make the community more multi-modal friendly

## Detail Departmental Budgets and Narratives

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### General Government, continued

- Successfully completed RFP for property, general liability, inland marine, auto and worker's compensation insurance
- Successfully signed a new three-year contract with Schenck SC for auditing services
- Successfully completed the election cycle
- Successfully interviewed and hired Deputy Clerk/Treasurer position

### 2019 Action Plan/Tasks

- Newly elected Town Board members attend Elected Officials Workshop provided by Wisconsin Town's Association and UW-Extension
- Successfully hire an Administrative Intern and begin projects identified on the 2018-2019 project list for position
- Begin first year of six year full revaluation for property assessments of all Town property's
- Deputy Clerk/Treasurer will attend the first 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 Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>51000</b>	<b>GENERAL GOVERNMENT</b>							
51100	<i>Legislative</i>							
51100.1	Town Board Members	\$ 29,950	\$ 30,600	\$ 30,600	\$ 30,680	\$ 30,680	\$ 30,680	0.0%
51100.2	Board Supplies & Expenses	\$ 54	\$ 787	\$ 832	\$ 1,000	\$ 1,000	\$ 900	-10.0%
51100.3	Board Association Dues & Seminars	\$ 950	\$ 1,090	\$ 1,030	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
	<b>51000 Total</b>	<b>\$ 30,954</b>	<b>\$ 32,477</b>	<b>\$ 32,462</b>	<b>\$ 32,880</b>	<b>\$ 32,880</b>	<b>\$ 32,780</b>	<b>-0.3%</b>
51300	<i>Legal Services Fees</i>							
51300.1	Court Legal Services Fees	\$ 15,297	\$ 18,256	\$ 11,776	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
51300.2	Town Legal Services Fees	\$ 7,442	\$ 1,720	\$ 24,506	\$ 20,000	\$ 22,000	\$ 20,000	0.0%
	<b>51300 Total</b>	<b>\$ 22,739</b>	<b>\$ 19,976</b>	<b>\$ 36,282</b>	<b>\$ 35,000</b>	<b>\$ 37,000</b>	<b>\$ 35,000</b>	<b>0.0%</b>
51400	<i>General Administration</i>							
51400.1	Clothing & Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51400.2	Conferences, Training & Reimbursements	\$ 357	\$ 405	\$ 724	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
51400.3	Consultant Fees & Studies	\$ 21,091	\$ 2,287	\$ 350	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
51400.5	Office Supplies & Expenses	\$ 3,535	\$ 4,661	\$ 4,117	\$ 4,000	\$ 4,000	\$ 7,500	87.5%
51400.7	Criminal History Checks	\$ 1,498	\$ 1,349	\$ 1,353	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
51400.8	Newsletter Expenses	\$ 3,407	\$ 2,895	\$ 2,833	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
51400.9	Publication of Notices	\$ 1,408	\$ 1,703	\$ 1,941	\$ 1,350	\$ 1,350	\$ 1,900	40.7%
	<i>Subtotal General Administration</i>	<b>\$ 31,296</b>	<b>\$ 13,300</b>	<b>\$ 11,318</b>	<b>\$ 18,350</b>	<b>\$ 18,350</b>	<b>\$ 22,400</b>	<b>22.1%</b>
	<i>Office Technology</i>							
51405.1	Computer/Server Maintenance	\$ 2,690	\$ 3,126	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
51405.2	Copier Maintenance	\$ 907	\$ 1,176	\$ 1,251	\$ 950	\$ 1,500	\$ 950	0.0%
51405.3	Software & Equipment Licenses	\$ 3,189	\$ 3,123	\$ 3,794	\$ 4,000	\$ 4,000	\$ 4,050	1.3%
51405.4	Web Site Maintenance	\$ 420	\$ 502	\$ 660	\$ 475	\$ 1,160	\$ 660	38.9%
	<i>Subtotal Office Technology</i>	<b>\$ 7,207</b>	<b>\$ 7,927</b>	<b>\$ 5,705</b>	<b>\$ 7,925</b>	<b>\$ 9,160</b>	<b>\$ 8,160</b>	<b>3.0%</b>
	<i>Election Expenses</i>							
51410.1	Election Supplies & Expenses	\$ 3,892	\$ 4,252	\$ 1,224	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
51410.2	Election Worker Pay/Training	\$ 1,138	\$ 12,445	\$ 2,133	\$ 11,260	\$ 11,260	\$ 8,318	-26.1%
	<i>Subtotal Elections</i>	<b>\$ 5,031</b>	<b>\$ 16,697</b>	<b>\$ 3,357</b>	<b>\$ 17,260</b>	<b>\$ 17,260</b>	<b>\$ 14,318</b>	<b>-17.0%</b>
	<i>Office Salaries &amp; Benefits</i>							
51420.1	Administrative Assistant Wages	\$ 23,610	\$ 19,834	\$ 19,095	\$ -	\$ -	\$ -	#DIV/0!
51420.2	Treasurer / Clerk Wages	\$ 33,681	\$ 35,671	\$ 46,221	\$ 45,025	\$ 45,025	\$ 46,570	3.4%
51420.3	Dental Insurance	\$ 1,892	\$ 1,895	\$ 1,649	\$ 3,140	\$ 3,140	\$ 3,454	10.0%
51420.4	Health Insurance	\$ 33,228	\$ 37,816	\$ 31,706	\$ 39,447	\$ 39,447	\$ 44,860	13.7%
51420.5	Life, Acc. & Disability Insurance	\$ 3,141	\$ 1,762	\$ 1,624	\$ 2,160	\$ 2,500	\$ 2,505	16.0%
51420.6	Wisconsin Retirement System	\$ 10,391	\$ 9,049	\$ 9,104	\$ 10,607	\$ 10,607	\$ 10,591	-0.2%
51420.8	Deputy Clerk/Deputy Treasurer Wages	\$ -	\$ -	\$ -	\$ 29,917	\$ 29,917	\$ 29,267	-2.2%
51900	<i>Subtotal Office Salaries &amp; Expenses</i>	<b>\$ 105,944</b>	<b>\$ 106,027</b>	<b>\$ 109,399</b>	<b>\$ 130,296</b>	<b>\$ 130,636</b>	<b>\$ 137,247</b>	<b>5.3%</b>

# Detail Departmental Budgets and Narratives

## General Government



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
	<i>Town Administrator Expenses</i>							
51430.1	Administrator	\$ 80,000	\$ 81,600	\$ 63,638	\$ 81,000	\$ 81,000	\$ 83,835	3.5%
51430.2	Supplies & Expenses	\$ 748	\$ 728	\$ 611	\$ 1,500	\$ 1,500	\$ 2,000	33.3%
51430.3	Conferences & Training	\$ 1,333	\$ 1,122	\$ 1,349	\$ 1,600	\$ 1,600	\$ 1,800	12.5%
51430.4	Dues & Subscriptions	\$ 967	\$ 863	\$ 20	\$ 850	\$ 850	\$ 850	0.0%
51430.5	Interim Administrator Expenses	\$ -	\$ -	\$ 40,651	\$ -	\$ -	\$ -	#DIV/0!
51430.6	Administrator Benefit Payout	\$ -	\$ -	\$ 4,922	\$ -	\$ -	\$ -	#DIV/0!
51430.7	Administrative Intern	\$ -	\$ -	\$ -	\$ -		\$ 12,480	#DIV/0!
	<i>Subtotal Administrator Expenses</i>	\$ 83,049	\$ 84,313	\$ 111,191	\$ 84,950	\$ 84,950	\$ 100,965	18.9%
51440.1	<i>Payroll Expenses - S.S. &amp; Medicare</i>	\$ 22,179	\$ 21,029	\$ 21,750	\$ 21,256	\$ 21,256	\$ 21,750	2.3%
	<b>51400 Total</b>	<b>\$ 254,705</b>	<b>\$ 249,292</b>	<b>\$ 262,750</b>	<b>\$ 280,037</b>	<b>\$ 281,612</b>	<b>\$ 303,371</b>	<b>8.3%</b>
51500	<i>Financial Administration</i>							
51500.1	Audit & Accounting Fees	\$ 6,600	\$ 6,700	\$ 6,800	\$ 6,900	\$ 6,900	\$ 7,050	2.2%
51500.2	Property Assessor Contract	\$ 12,500	\$ 12,916	\$ 12,908	\$ 12,910	\$ 22,946	\$ 48,500	275.7%
51500.4	Treasurer Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51500.5	Treasurer Supplies & Expenses	\$ 2,702	\$ 2,359	\$ 3,343	\$ 2,500	\$ 2,500	\$ 3,000	20.0%
	<b>51500 Total</b>	<b>\$ 21,802</b>	<b>\$ 21,975</b>	<b>\$ 23,051</b>	<b>\$ 22,310</b>	<b>\$ 32,346</b>	<b>\$ 58,550</b>	<b>162.4%</b>
51600	<i>General Building, Town Hall</i>							#DIV/0!
51600.1	Hall Supplies/Maintenance/Repairs	\$ 10,983	\$ 4,610	\$ 7,436	\$ 8,500	\$ 8,500	\$ 8,500	0.0%
51600.2	HVAC Maintenance & Repairs	\$ 1,678	\$ 1,762	\$ 795	\$ 1,500	\$ 1,500	\$ 1,580	5.3%
51600.3	Security Monitoring & Emergency Generator	\$ 848	\$ 665	\$ 1,375	\$ 1,500	\$ 1,500	\$ 1,700	13.3%
51600.4	Town Hall Utilities	\$ 19,774	\$ 18,050	\$ 17,670	\$ 21,000	\$ 21,000	\$ 21,525	2.5%
	<i>Subtotal General Buildings, Town Hall</i>	\$ 33,283	\$ 25,087	\$ 27,276	\$ 32,500	\$ 32,500	\$ 33,305	2.5%
51610.1	Maintenance Worker Wages	\$ 23,472	\$ 21,817	\$ 20,809	\$ 27,495	\$ 27,495	\$ 21,892	-20.4%
51610.2	Maintenance Asst. Worker Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>51600 Total</b>	<b>\$ 56,754</b>	<b>\$ 46,904</b>	<b>\$ 48,085</b>	<b>\$ 59,995</b>	<b>\$ 59,995</b>	<b>\$ 55,197</b>	<b>-8.0%</b>
51900	<i>Other General Government</i>							
51938.1	Property & Liability Insurance	\$ 19,558	\$ 14,087	\$ 21,428	\$ 23,375	\$ 23,375	\$ 22,715	-2.8%
51980.1	Employee Assistance Program	\$ 1,170	\$ 1,140	\$ 1,140	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
51980.2	Town Events, Awards & Memorials	\$ 589	\$ 119	\$ 782	\$ 750	\$ 750	\$ 750	0.0%
	<b>51900 Total</b>	<b>\$ 21,317</b>	<b>\$ 15,346</b>	<b>\$ 23,350</b>	<b>\$ 25,325</b>	<b>\$ 25,325</b>	<b>\$ 24,665</b>	<b>-2.6%</b>
	<b>51100 Total</b>	<b>\$ 408,272</b>	<b>\$ 385,970</b>	<b>\$ 425,950</b>	<b>\$ 455,547</b>	<b>\$ 469,158</b>	<b>\$ 511,032</b>	<b>12.2%</b>

## Detail Departmental Budgets and Narratives

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### 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

- A \$6,592 increase in the Intergovernmental Agreement for law enforcement services.

### 2018 Accomplishments

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

### 2019 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



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>52100</b>	<b>PUBLIC SAFETY - LAW ENFORCEMENT</b>							
52100	<i>Law Enforcement</i>							
52100.1	Deputies Administration Contract Fee	\$ 16,034	\$ 15,718	\$ 21,985	\$ 6,491	\$ 17,650	\$ 17,650	171.9%
52100.2	Deputies Equipment & Supplies	\$ 620	\$ 354	\$ 494	\$ 1,324	\$ 350	\$ 346	-73.9%
52100.3	Deputies Salaries/Benefits	\$ 320,683	\$ 314,367	\$ 439,700	\$ 380,569	\$ 350,000	\$ 352,981	-7.2%
52100.1	Deputies Squad Vehicles	\$ 37,367	\$ 33,309	\$ 42,834	\$ 10,920	\$ 35,000	\$ 34,920	219.8%
52110.1	Crossing guard Supplies & Expenses	\$ 3,580	\$ 3,670	\$ 2,940	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	<b>521000 Total</b>	<b>\$ 378,284</b>	<b>\$ 367,418</b>	<b>\$ 507,953</b>	<b>\$ 402,804</b>	<b>\$ 406,500</b>	<b>\$ 409,397</b>	<b>1.6%</b>

## Detail Departmental Budgets and Narratives

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### 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

### 2018 Accomplishments

- Ordered new engine, received delivery and placed in service.
- Successfully interviewed and hired Fire Chief’s Assistant position

### 2019 Action Plan/Tasks

- Continue to find ways to become more efficient as a department, which will include training of a new class of company officers.
- Continue discussions with neighboring communities about sharing resources, i.e., services and/or apparatus.

## Detail Departmental Budgets and Narratives

### Public Safety – Fire & Rescue



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>52200</b>	<b>PUBLIC SAFETY - FIRE &amp; RESCUE</b>							
52200	<i>Fire &amp; Rescue</i>							
52200.1	Firefighters Compensation	\$ 50,352	\$ 43,931	\$ 64,482	\$ 57,420	\$ 57,420	\$ 57,420	0.0%
51100.2	Fire Chief Wages	\$ 17,500	\$ 26,315	\$ 24,147	\$ 24,352	\$ 24,352	\$ 25,082	3.0%
51100.3	Fire Chief Assistant Wages	\$ -	\$ -	\$ -	\$ 6,656	\$ 6,656	\$ 6,656	0.0%
52210.1	Length of Service Award Program (LOSA)	\$ 27,905	\$ 24,860	\$ 27,875	\$ 30,000	\$ 31,965	\$ 30,000	0.0%
52210.2	Mileage Reimbursements	\$ 219	\$ 83	\$ 48	\$ 300	\$ -	\$ 300	0.0%
52210.3	Sickness & Accident Life Insurance	\$ -	\$ -	\$ 2,811	\$ 2,800	\$ 2,811	\$ 2,800	0.0%
52210.4	Department Events (Holiday Party, Picnics)	\$ 2,177	\$ 854	\$ 1,722	\$ 2,750	\$ 1,572	\$ 2,750	0.0%
52215.1	Department Fundraising Acct Exp	\$ 860	\$ 129	\$ 1,000	\$ -	\$ (327)	\$ -	#DIV/0!
	<i>Subtotal Compensation &amp; Benefits</i>	\$ 99,013	\$ 96,172	\$ 122,085	\$ 124,278	\$ 124,449	\$ 125,008	0.6%
	<i>Operations &amp; Maintenance</i>							
52220.1	Apparatus Fuel & Maintenance	\$ 3,980	\$ 1,661	\$ 3,267	\$ 5,000	\$ 5,000	\$ 6,000	20.0%
52220.2	Office Supply & Cell Phone	\$ 807	\$ 962	\$ 1,441	\$ 1,400	\$ 1,400	\$ 1,400	0.0%
52220.3	Communication Equipment	\$ 4,684	\$ 9,876	\$ 7,301	\$ 7,000	\$ 7,000	\$ 7,210	3.0%
52220.4	Conferences & Training	\$ 2,574	\$ 2,189	\$ 1,596	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
52220.5	Drill Expenses	\$ 2,075	\$ 2,227	\$ 1,624	\$ 3,000	\$ 3,500	\$ 3,000	0.0%
52220.6	Dues & Subscriptions	\$ 860	\$ 900	\$ 2,697	\$ 3,000	\$ 4,100	\$ 3,015	0.5%
52220.7	Equipment, Tools & Supplies	\$ 5,698	\$ 3,219	\$ 3,670	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
52220.8	Equipment Maintenance & Testing	\$ 1,066	\$ 4,181	\$ 4,224	\$ 3,500	\$ 9,000	\$ 3,500	0.0%
52220.9	Service Awards (Fire & EMS)	\$ 863	\$ 754	\$ 379	\$ 750	\$ 500	\$ 750	0.0%
52230.1	Public Safety & Education	\$ 944	\$ -	\$ 2,248	\$ 1,500	\$ 750	\$ 1,500	0.0%
52240.1	Personal Protective Equipment	\$ 16,897	\$ 13,085	\$ 13,683	\$ 14,565	\$ 14,565	\$ 15,000	3.0%
52240.2	Uniforms & Clothing	\$ 1,912	\$ 1,702	\$ (1,070)	\$ 2,000	\$ 1,000	\$ 2,000	0.0%
52240.3	Member Physicals/Testing	\$ -	\$ 535	\$ 176	\$ 1,000	\$ 500	\$ 1,000	0.0%
52250.1	Mutual Aid Expenses (Wrightstown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
52250.1	Mutual Aid Expenses (Hollandtown)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	<i>Subtotal Operations &amp; Maintenance</i>	\$ 50,361	\$ 49,290	\$ 49,236	\$ 60,715	\$ 65,315	\$ 62,375	2.7%
	<b>52200 Total</b>	<b>\$ 149,374</b>	<b>\$ 145,463</b>	<b>\$ 171,321</b>	<b>\$ 184,993</b>	<b>\$ 189,764</b>	<b>\$ 187,383</b>	<b>1.3%</b>

## Detail Departmental Budgets and Narratives

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### 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

#### 2018 Accomplishments

- Updated the Town's Emergency Response Plan with assistance from Outagamie County Emergency Management staff.
- General implementation of the Town ERP (Emergency Response Plan), as adopted in 2018. Begin to train Town staff and Board members on implementation of ERP.

#### 2019 Action Plan/Tasks

## Detail Departmental Budgets and Narratives

### Public Safety – Fire & Rescue



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>52310</b>	<b>PUBLIC SAFETY - EMERGENCY MGMT</b>							
52310	<i>Emergency Management</i>							
52310.1	Emergency Services Coordinator Salary	\$ 10,960	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52310.2	Mileage Reimbursement	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52310.3	Emergency Vehicle Fuel & Maintenance	\$ 741	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52310.4	Supplies & Expenses	\$ 1,681	\$ 1,980	\$ -	\$ 2,000	\$ 1,975	\$ 2,000	0.0%
52310.5	Conferences & Training	\$ 128	\$ -	\$ -	\$ -	\$ 25	\$ -	#DIV/0!
52310.6	Public Safety & Education (Safety Day)	\$ 476	\$ -	\$ 1,234	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
52310.7	EM Coordinator Benefit Payout	\$ 10,729	\$ -	\$ -	\$ -		\$ -	#DIV/0!
	<b>52310 Total</b>	<b>\$ 24,834</b>	<b>\$ 1,980</b>	<b>\$ 1,234</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>0.0%</b>

## Detail Departmental Budgets and Narratives

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### 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

#### 2018 Accomplishments

- Monthly training on SOG's.

#### 2019 Action Plan/Tasks

Detail Departmental Budgets and Narratives



Public Safety – Emergency Medical Services (EMS)

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>52315</b>	<b>PUBLIC SAFETY - EMERGENCY MEDICAL SERVICES (EMS)</b>							
	<i>Emergency Medical Services</i>							
52315.1	EMS Compensation (9 members)	\$ 9,004	\$ 12,622	\$ 12,768	\$ 14,385	\$ 14,385	\$ 13,000	-9.6%
52315.2	Length of Service Award Program (LOSA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52315.4	EMS Events & Parties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52320.1	AED Equipment & Maintenance	\$ 5,187	\$ 5,388	\$ 5,860	\$ 5,500	\$ 4,470	\$ 6,000	9.1%
52320.2	Office Supply & Cell Phone	\$ 304	\$ -	\$ -	\$ 100	\$ 100	\$ 100	0.0%
52320.3	Communication Equipment	\$ -	\$ 1,005	\$ -	\$ -	\$ -	\$ -	#DIV/0!
52320.4	Conferences & Training	\$ 893	\$ 1,727	\$ 1,628	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
52320.5	Dues & Subscriptions	\$ 286	\$ -	\$ -	\$ 300	\$ 1,215	\$ 300	0.0%
52320.6	Equipment & Supplies	\$ 5,615	\$ 5,292	\$ 5,615	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
52320.7	Uniforms, Clothing & PPE	\$ 1,382	\$ -	\$ 597	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
52320.8	Vehicle Safety Equipment	\$ -	\$ 412	\$ -	\$ -	\$ 115		#DIV/0!
	<b>52315 TOTAL</b>	<b>\$ 22,670</b>	<b>\$ 26,446</b>	<b>\$ 26,468</b>	<b>\$ 29,785</b>	<b>\$ 29,785</b>	<b>\$ 28,900</b>	<b>-3.0%</b>

## Detail Departmental Budgets and Narratives

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### 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

#### 2018 Accomplishments

- Reviewed over 150 permits, including 22 commercial and 128 residential permits.

#### 2019 Action Plan/Tasks

Detail Departmental Budgets and Narratives

Public Safety – Building Inspection



		2015	2016	2017	2018	2018	2019	% Chg
Account Number	Account Name	Actual	Actual	Actual	Adopted	YE Estimate	Adopted	18 to '19
<b>52400</b>	<b>PUBLIC SAFETY -BUILDING INSPECTION</b>							
	<i>Building Inspection</i>							
52400.1	Inspector Contract Fees	\$ 14,731	\$ 16,785	\$ 18,328	\$ 19,375	\$ 19,375	\$ 19,245	-0.7%
52400.2	Inspector Supplies and Expense	\$ 661	\$ 671	\$ -	\$ 600	\$ 700	\$ 600	0.0%
	<b>52400 TOTAL</b>	<b>\$ 15,391</b>	<b>\$ 17,456</b>	<b>\$ 18,328</b>	<b>\$ 19,975</b>	<b>\$ 20,075</b>	<b>\$ 19,845</b>	<b>-0.7%</b>
	<b>52000 TOTAL</b>	<b>\$ 590,553</b>	<b>\$ 558,762</b>	<b>\$ 725,304</b>	<b>\$ 697,977</b>	<b>\$ 649,124</b>	<b>\$ 648,524</b>	<b>-7.1%</b>

## Detail Departmental Budgets and Narratives

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### 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 increase of \$50,000 in General Maintenance Expenses from funds carried over due to the 2018 project estimated being high
- A \$12,120 or 21.3% increase in the Valley Transit Expense account. This is the budgeted expense. However, once you subtract the refunds from Valley Transit for intergovernmental revenue received the true budget expense is approximately \$15,000 or 12% more than 2018. Historically, this amount has fluctuated based on ridership and by the amount of Federal support Valley Transit receives.
- A \$26,000 or 7.6% increase in Sanitation expenses will occur in 2019. The cost for these services is increasing approximately 8% or approximately \$15,000. In addition, there is an increase in the dwelling unit count and the budget assumptions for yard waste collection and fuel surcharge had to be adjusted to more accurately reflect the cost and these changes had a cumulative impact is \$11,000.

### 2018 Accomplishments

- Transitioned to automated trash/recycling collection
- Completed the Town Hall remodel project
- Completed pavement improvement projects on the following roads: Fox River Road, Widgeon Road, Tamarack Drive, Tamarack Circle and Maplewood Court
- Completed a drainage study in the Red Hawk Heights subdivision
- Successfully completed RFQ for Engineering Services and signed a three-year agreement with Cedar Corporation to be Town Engineer
- Treeline Court Drainage Improvement
- Emergency road repair on West Brookhaven Drive

## Detail Departmental Budgets and Narratives

### Public Works, continued

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#### 2019 Action Plan/Tasks

- Continue working with Outagamie County on the CTH N project design to address a utility plan, tying in a multi-use path to the existing roundabout sidewalk and urbanizing the west side of the road south of Whitetail Ridge
- Develop a 10 year Capital Improvement Plan
- Review Yard Waste Collection Program and identify alternative service delivery options

# Detail Departmental Budgets and Narratives

## Public Works



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>53000</b>	<b>PUBLIC WORKS</b>							
53300	<i>Highway &amp; Street Maintenance</i>							
53311.1	General Maintenance Expenses	\$ 90,182	\$ 63,971	\$ 19,474	\$ 85,000	\$ 70,000	\$ 135,000	58.8%
53311.2	Ditching & Cutting	\$ 13,513	\$ 7,547	\$ 3,823	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
53311.3	Engineering Consulting	\$ 13,979	\$ 21,324	\$ 24,629	\$ 15,000	\$ 17,000	\$ 15,000	0.0%
53311.4	Winter Maintenance - Roads	\$ 59,033	\$ 62,024	\$ 95,281	\$ 95,000	\$ 95,000	\$ 95,000	0.0%
53311.4	Winter Maintenance - Sidewalks/Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
53311.5	Street Sign & Striping Supply & Expenses	\$ 5,171	\$ 6,333	\$ 2,869	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
53311.6	Vehicle & Machinery Fuel & Maintenance	\$ 3,085	\$ 1,411	\$ 4,442	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	<b>53000 TOTAL</b>	<b>\$ 184,963</b>	<b>\$ 162,610</b>	<b>\$ 150,518</b>	<b>\$ 208,500</b>	<b>\$ 195,500</b>	<b>\$ 258,500</b>	<b>24.0%</b>
53400	<i>Road Related Facilities</i>							
53420.1	Street Lighting	\$ 23,288	\$ 31,861	\$ 25,221	\$ 24,000	\$ 24,000	\$ 25,021	4.3%
53431.1	Sidewalk/Trail Construction & Maintenance	\$ 415	\$ 364	\$ 405	\$ 550	\$ 1,000	\$ 1,000	81.8%
53441.1	Drainage Repair & Maintenance	\$ 7,155	\$ 10,751	\$ 4,472	\$ 10,000	\$ 18,000	\$ 10,000	0.0%
53441.2	Culvert/Driveway Review Fees	\$ 7,536	\$ 6,250	\$ 3,750	\$ 5,000	\$ 5,000	\$ 3,355	-32.9%
53448.1	Stormwater Fees (GCSU Fee/DNR Fee)	\$ 2,018	\$ 1,018	\$ 2,018	\$ 2,000	\$ 2,100	\$ 2,000	0.0%
	<b>53400 TOTAL</b>	<b>\$ 40,411</b>	<b>\$ 50,244</b>	<b>\$ 35,866</b>	<b>\$ 41,550</b>	<b>\$ 50,100</b>	<b>\$ 41,376</b>	<b>-0.4%</b>
53500	<i>Mass Transit</i>							
53520.1	Valley Transit Expenses	\$ 51,018	\$ 61,383	\$ 56,100	\$ 57,000	\$ 57,000	\$ 69,120	21.3%
	<b>53500 TOTAL</b>	<b>\$ 51,018</b>	<b>\$ 61,383</b>	<b>\$ 56,100</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 69,120</b>	<b>21.3%</b>
53600	<i>Sanitation</i>							
53620.1	Garbage & Recycling Collection/Disposal	\$ 276,703	\$ 279,210	\$ 293,085	\$ 304,555	\$ 304,555	\$ 326,487	7.2%
53620.2	Yard Waste Collection/Disposal	\$ 43,934	\$ 45,100	\$ 52,643	\$ 37,500	\$ 37,500	\$ 41,607	11.0%
53620.3	Large Item Collection/Recycling	\$ 1,095	\$ 980	\$ 990	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	<b>53600 TOTAL</b>	<b>\$ 321,733</b>	<b>\$ 325,290</b>	<b>\$ 346,718</b>	<b>\$ 343,055</b>	<b>\$ 343,055</b>	<b>\$ 369,094</b>	<b>7.6%</b>
	<b>53000 TOTAL</b>	<b>\$ 598,125</b>	<b>\$ 599,527</b>	<b>\$ 589,202</b>	<b>\$ 650,105</b>	<b>\$ 645,655</b>	<b>\$ 738,090</b>	<b>13.5%</b>

## Detail Departmental Budgets and Narratives

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### 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

#### 2018 Accomplishments

- Completed a drainage study in the Hickory Park area

#### 2019 Action Plan/Tasks

- Installation of Town Hall Park Playground

## Detail Departmental Budgets and Narratives

### Culture, Recreation and Education



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>55000</b>	<b>CULTURE, RECREATION &amp; EDUCATION</b>							
55200	<i>Parks</i>							
55200.1	Parks Supplies & Expenses	\$ 3,539	\$ 6,103	\$ 6,742	\$ 6,000	\$ 6,000	\$ 7,500	25.0%
55200.2	Community Park (shared w/Harrison)	\$ 2,050		\$ 1,628	\$ 4,500	\$ 4,500	\$ 3,000	-33.3%
	<b>55200 TOTAL</b>	<b>\$ 5,589</b>	<b>\$ 6,103</b>	<b>\$ 8,370</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>0.0%</b>
55300	<i>Recreation Programs &amp; Events</i>							
55300.1	Recreation Programs & Events	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,000	100.0%
55300.1	Summer Park Program (Ice Cream Socials)	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	-100.0%
	<b>55300 TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.0%</b>
	<b>55000 TOTAL</b>	<b>\$ 5,589</b>	<b>\$ 6,103</b>	<b>\$ 8,870</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>0.0%</b>

## Detail Departmental Budgets and Narratives

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### 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. Stormwater and drainage management duties are also included in this program. This includes meeting the Town's statutory requirements as a MS4 permitted community for stormwater management.

### 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
- Stormwater Management Activities
- Planning and Zoning Services

### Budget Impact

- N/A

### 2018 Accomplishments

- Modified the residential reviews and inspections for Erosion Control Permits to escrow erosion control plan implementation cost to discontinue the subsidization of residential construction inspections
- Modified Ordinance to establish a driveway permit fee

### 2019 Action Plan/Tasks

- Establish the new residential review and inspection process for Erosion Control Permits

## Detail Departmental Budgets and Narratives

### Conservation & Development



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>56000</b>	<b>CONSERVATION &amp; DEVELOPMENT</b>							
56700	<i>Economic Development</i>							
56700.1	Economic Development Memberships/Initiatives	\$ 210	\$ 3,678	\$ 220	\$ 3,668	\$ 3,668	\$ 3,700	0.9%
	<b>56700 TOTAL</b>	<b>\$ 210</b>	<b>\$ 3,678</b>	<b>\$ 220</b>	<b>\$ 3,668</b>	<b>\$ 3,668</b>	<b>\$ 3,700</b>	<b>0.9%</b>
56900	<i>Planning &amp; Zoning/Erosion/Conservation</i>							
56900.1	Erosion & Drainage Review Expenses	\$ 7,057	\$ 10,532	\$ 12,675	\$ 6,000	\$ 10,000	\$ 5,083	-15.3%
56900.2	Plan Commission & Board of Adjustment Pay	\$ 2,430	\$ 2,830	\$ 3,290	\$ 3,720	\$ 3,720	\$ 3,980	7.0%
56900.3	Zoning Supplies & Expenses	\$ 3,000	\$ 1,113	\$ 2,068	\$ 1,100	\$ 1,100	\$ 2,210	100.9%
56900.4	Zoning Publication of Notices	\$ 145	\$ 107	\$ -	\$ 500	\$ 500	\$ 250	-50.0%
56900.5	Subtotal Stormwater Plan Implementation	\$ 15,598	\$ 18,093	\$ 5,239	\$ 15,450	\$ 15,450	\$ 15,450	0.0%
	<b>56900 TOTAL</b>	<b>\$ 28,230</b>	<b>\$ 32,675</b>	<b>\$ 23,272</b>	<b>\$ 26,770</b>	<b>\$ 30,770</b>	<b>\$ 26,973</b>	<b>0.8%</b>
	<b>56000 TOTAL</b>	<b>\$ 28,440</b>	<b>\$ 36,353</b>	<b>\$ 23,492</b>	<b>\$ 30,438</b>	<b>\$ 34,438</b>	<b>\$ 30,673</b>	<b>0.8%</b>



## 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

#### 2018 Accomplishments

- N/A

#### 2019 Action Plan/Tasks

- N/A

## Debt Service Fund



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>58000</b>	<b>Debt Service Fund</b>							
58000	<i>Debt Service</i>							
	2007/2008 G.O. Promissary Notes	\$ 185,593	\$ 181,388	\$ -	\$ -	\$ -		#DIV/0!
	2015/2016 State Trust Fund	\$ -	\$ -	\$ 263,790	\$ 263,790	\$ 263,790	\$ 263,790	0.0%
	2018 State Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,200	#DIV/0!
	<b>52315 TOTAL</b>	<b>\$ 185,593</b>	<b>\$ 181,388</b>	<b>\$ 263,790</b>	<b>\$ 263,790</b>	<b>\$ 263,790</b>	<b>\$ 452,990</b>	<b>71.7%</b>

## 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

### 2018 Accomplishments

- N/A

### 2019 Action Plan/Tasks

- N/A

## Other Financing



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 YE Estimate	2019 Adopted	% Chg 18 to '19
<b>OTHER FINANCING</b>								
	Contingency Fund - Unallocated	\$ 55,027	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Fire Apparatus Fund	\$ -	\$ 60,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
	Building Improvement Fund	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	\$ 50,000	\$ 10,000	100.0%
	Trail Development Fund	\$ 5,000	\$ 10,000	\$ -	\$ 5,000	\$ 50,000	\$ 10,000	100.0%
	<b>52315 TOTAL</b>	<b>\$ 70,027</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 120,000</b>	<b>\$ 40,000</b>	<b>33.3%</b>

# Appendices



## A – Glossary of Terms

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### 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

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**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

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**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

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**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

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### 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

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**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

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### 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

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**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.



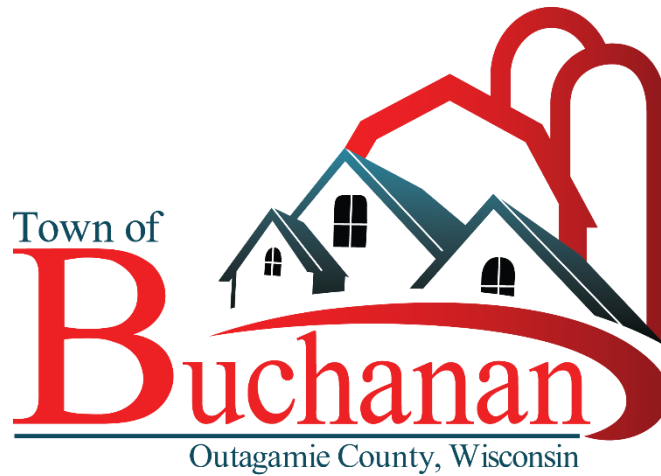
Town of Buchanan

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N178 County Road N

Appleton, WI 54915

# Town of Buchanan Budget and Financial Policies



Adopted by Town Board: March 16, 2010



### 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

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### 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.



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## 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.



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## Fund Balance Policy

### Objective

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

### Definition

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

### Policy

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

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

### Procedure

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

### Formula

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

$$\frac{\text{Current Year Undesignated Fund Balance}}{\text{Current Year Total Budget}} = \% \text{ of Fund Balance}$$

(Less capital outlay and debt service)



### Investment Policy

#### Objective

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

#### Policy

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

#### Investment Objective

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

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

#### Delegation of Authority

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

#### Ethics and Conflict of Interest

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

#### Authorized and Suitable Investments

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

- Certificates of Deposit (CD). Town funds may be invested in a CD at any financial institution authorized as a public depository for the Town.
- Local Government Investment Pool (LGIP). Town funds may be invested in the Wisconsin Local Government Investment Pool.
- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government.

## B – Town of Buchanan Budget and Financial Policies

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- 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.