



2016 Adopted Budget

Approved:
November 17, 2015

Town of Buchanan

N178 County Road N

Appleton, WI 54915

www.townofbuchanan.org

Town of Buchanan 2016 Adopted Budget

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TOWN BOARD

Mark McAndrews, Chairperson (Term expires April 2017)
Karen Lawrence, Supervisor I (Term expires April 2017)
Dennis Reinke, Supervisor II (Term expires April 2016)
Chuck Kavanaugh, Supervisor III (Term expires April 2017)
Jenny Hughson, Supervisor IV (Term expires April 2016)

PLAN COMMISSION

Jerry Wallenfang, Chairperson
Mark McAndrews
Mike Jensema
John Hoffmann
Chuck Kavanaugh
Mary Van Wychen
Jon Lamers

BOARD OF ADJUSTMENT

Jerry Wallenfang
Michael Jensema
Kenneth Rottier

BOARD OF REVIEW

Mark McAndrews
Karen Lawrence
Dennis Reinke
Chuck Kavanaugh
Town Supervisor IV
Jerry Wallenfang
Alan Lamers

All Town meetings are held at the Buchanan Town Hall, N178 County Road N, Appleton. The Town of Buchanan website (www.townofbuchanan.org) provides all meeting minutes and agendas. All agendas are posted in three locations within the Town.

TOWN STAFF

Administration

Joel Gregozeski, Administrator / Clerk
Cynthia Sieracki, Treasurer / Dep.
Clerk
Patty Hennessey, Admin. Assistant

Assessor

Accurate Appraisal, LLC

Attorney

Paul Cornett; Van Hoof, Van Hoof &
Cornett

Buchanan Sheriff's Deputies

Rachel Miller, Deputy
Jim Burke, Deputy
Troy Janda, Deputy
Vacant, Deputy

Building Inspector

Paul Hermes

Fire & Rescue

Rick Schroeder, Fire Chief

Engineer

Cedar Corporation

Maintenance

Rick Franzke, Maintenance Worker
Chris Girard, Maintenance Worker

Our Mission:

We are dedicated to providing essential Town services through quality-driven, citizen-focused and fiscally responsible efforts.

Our Guiding Core Values:

The following values reflect our beliefs about the roles and responsibilities of our organization:

Service-Oriented – We understand the services we provide are the only justification for our existence and the value of the service depends on the quality of the individual’s experience.

Professional – We uphold the high standards, skills, competence, and integrity of our individual position within the organization and community.

Accountable – We are responsive and transparent to the public in our roles, functions and actions as an organization and as individuals representing the Town.

Innovative – We are creative, learn from experience and results, and seek out new and efficient ways to solve problems and serve the public.

Results-Focused – We establish community driven goals, measure our performance, and report to the public on our success in meeting those goals.

Collaborative – We work together effectively as a team, and in collaboration with other governmental agencies, private entities and community partners.

Our Vision:

“In the spirit of Town government, Buchanan offers a thriving, attractive and safe community for living and doing business in the Fox Cities!”

BACKGROUND & GENERAL INFORMATION

INFORMATION, STATISTICS & DEMOGRAPHICS

General

- Established 1858
- Area in square miles: 18.4
- Population: 6,755 (2010 Census), 6,935 (WDOA 2015 Estimate)
- 2025 population projection: 11,147 (WDOA)
- Town Board: 5 members; Plan Commission 7 members
- Full-Time employees: 1; Part-Time employees: 4.0;

Finance

- 2016 total budget: \$3,499,290
- 2016 (budget year) Town tax rate: \$3.22/\$1,000 valuation
- 2016 (budget year) total assessed valuation: \$587,925,220
- 2016 (budget year) Town tax levy: \$1,894,135
- Total G.O. debt (Est 2015): \$2,170,000
- Net New Construction (2014-2015): 0.701%

Public Safety

- POC fire & EMS department (Buchanan Fire & Rescue)
- Number of firefighters & EMS responders: 35
- Law enforcement contracted from Outagamie County Sheriff's Department
- Number of contracted Deputies: 4.0 FTE

Infrastructure

- Total road miles: 45.97
- Sewer/water services provided by the Darboy Joint Sanitary District for portion of the Town
- Number of Town parks: 4 (1 park jointly owned with Town of Harrison)
- Town owned parkland: 25.37 acres

Contracted Services

- Building inspection, property assessment, auditing, garbage and recycling services, legal, engineering and general public works including snow removal

For a descriptive history of the Town of Buchanan and details on all Town services refer to the Town website (www.townofbuchanan.org).

LOCATION

The Town of Buchanan is located in the southeastern portion of Outagamie County, Wisconsin and 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 roads including STH 441, STH 55, CTH KK (Calumet Street) and CTH CE (College Avenue). The Town adopted an Official Map in January 2010 detailing existing and planned roads and transportation features. Town maps, including the Official Map, and maps included in the Town's 2007 Comprehensive Plan are available on the Town website.

BUCHANAN TOWN GOVERNMENT

The Town is served by a five member Town Board, all of which were elected for two year terms. A full-time appointed Administrator/Clerk administers the directives of the Town Board and day to day operations of the Town. The Town Board meets to conduct Town business on the third Tuesday of the month at 7:00 p.m. The Town Chairperson is the chief elected official and has the responsibility of directing the Town Board. The Town Board is elected by numbered seat and is accountable to electors town wide. For an organizational chart of the Town of Buchanan see Appendix A.



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 (garnerscreekutility.org). The Utility serves the Town as well as the villages of Harrison and

Combined Locks. The purpose of the Utility is to reduce flooding, improve stream bank erosion and enhance water quality along Garners Creek and its tributary streams.

SCHOOL DISTRICTS

The Town is served by four school districts as listed below.

- Kimberly School District (<http://www.kimberly.k12.wi.us/>)
- Kaukauna School District (<http://www.kaukauna.k12.wi.us/Pages/Default.aspx>)
- Appleton School District (<http://www.aasd.k12.wi.us/>)
- Wrightstown School District (<http://www.wrightstown.k12.wi.us/>)

TOWN BUDGET PROCESS

Through the budgeting process, funds received from tax collections, special charges, user fees and grants are transferred into tangible goods and services. The Town Board sets the goals and priorities for the coming year while being mindful of future needs and priorities.

The Town budget process is initiated annually by the Administrator/Clerk who submits a budget development calendar to elected officials and department heads detailing the annual process, deadlines and meeting dates. The budget process in the Town of Buchanan is consistent with Town budget and financing policies adopted by the Town Board. A public hearing on the budget is typically scheduled in mid-November along with the required meeting of Town electors. The Town Board then formally adopts the budget at a regularly scheduled November Board meeting. All adopted budgets are balanced, meaning expenditures are equal to revenues.

Town Administrator's Budget Message





TOWN ADMINISTRATOR'S BUDGET MESSAGE

November 4, 2015

Honorable Members of the Town of Buchanan Town Board:

We are pleased to present to you the 2016 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 municipal government.

The fiscal year 2016 budget is a financial plan that is moving our Town toward achievement of its vision and goals within the constraints of available resources. 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.

Five Strategic Goals

The Town Board has adopted the following five strategic goals. This budget serves to assist the Town in allocating resources toward the achievement of these goals:

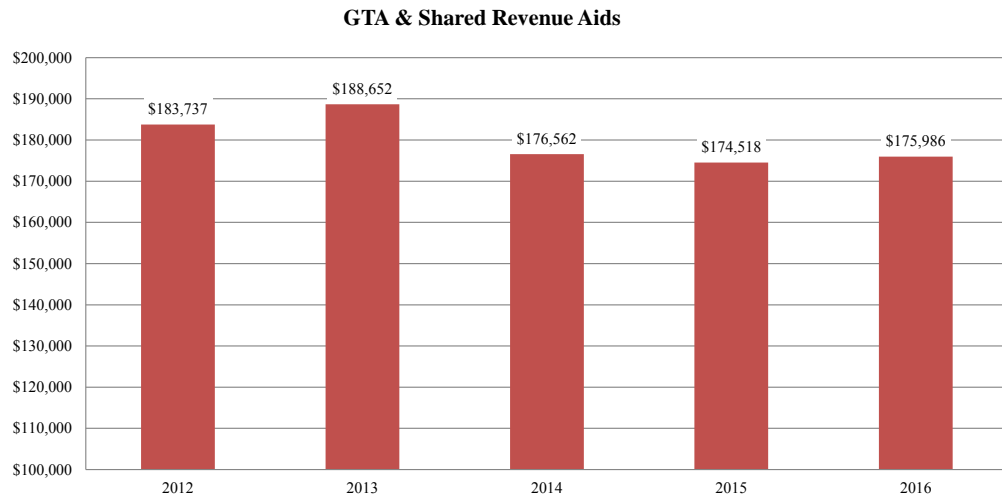
- Goal #1:** Strive for Organizational Excellence.
- Goal #2:** Focus on Providing Core Municipal Services.
- Goal #3:** Sustain Strong Fiscal Health.
- Goal #4:** Support Community & Economic Development.
- Goal #5:** Safeguard Public Health, Safety & Welfare.

STATE LEVY LIMITS

The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. Under 2011 Wisconsin Act 32, 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 only exceed limits if approved by referendum. Carry forward of an unused portion of the previous year's levy may occur up to a maximum of 0.5% and 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 G.O. debt authorized after July 1, 2005. From 2014 to 2015 the Town experienced a 0.701% growth in net new construction; therefore the Town is allowed to increase its levy by this amount for 2016.

STATE OF WISCONSIN MAJOR AIDS

Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids and State Shared Revenues. Although the Town has experienced reductions in overall aids over the past several years, this trend did not continue for 2016. The following table illustrates these aids for the last five years.



2016 BUDGET MAJOR FIGURES

The 2016 budget calls for the following:

- ❖ \$3,499,290 in total expenditures, 23.4% decrease from 2015.
- ❖ \$1,742,706 in general operating expenditures, 0.20% decrease from 2015.
- ❖ \$1,894,135 Town tax levy, 0.60% increase from 2015.
- ❖ \$766,651 in prior debt proceeds for capital projects.
- ❖ Tax rate of \$3.22/\$1,000 of assessed value.
- ❖ Special charge for residential waste collection/disposal of \$124.00, increase of \$1.00 from 2015.

OTHER FISCAL CONSIDERATIONS & CHALLENGES

Local economic conditions do appear to be rebounding from the 2008 recession and the Town is seeing positive improvements. However, the Town continues to experience increasing demands for general services and capital infrastructure repair & replacement.

The priorities and funding recommendations for the 2016 fiscal year reflect the conditions of the current economy, demands for general services and Town goals. The budget is a continuation of previous Town strategic discussions from this past year, the comprehensive plan, a human resource and organizational study, a capital improvement plan completed in 2015, a comprehensive drainage study completed in 2011 and other short and long range plans and reports.

The level of housing, commercial and industrial growth the Town experiences is a significant factor in the Town's overall tax base. Housing growth has slowed considerably in recent years, but the Town is seeing indicators of improvements. Unfortunately, the availability of large tracts of land for new commercial and residential growth will continue to be a major Town constraint.

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.

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2015 Key Development
Statistics (to date)

- 5 Single family homes
- 0 Two-family/Multi-family homes
- 2 Subdivisions
- 21 Commercial-industrial permits (new buildings/major renovations)

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- Balancing demands on employees for additional service and hours with the need to maintain a small, but high quality, workforce.
- Town’s equalized value increased by 2.1% since last year. Town’s total assessed value increased by 0.42% since last year.
- For 2016, 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. The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost savings.

ASSESSED VALUE & BUDGET EFFECT ON RESIDENTS

The total assessed value of the Town is \$587,925,220, a 0.42% increase from the previous year. The 2016 budget results in a tax rate of \$3.22 per \$1,000 of assessed value. For a \$200,000 assessed property, this results in a total Town tax of \$644 (not including any changes to special charges).

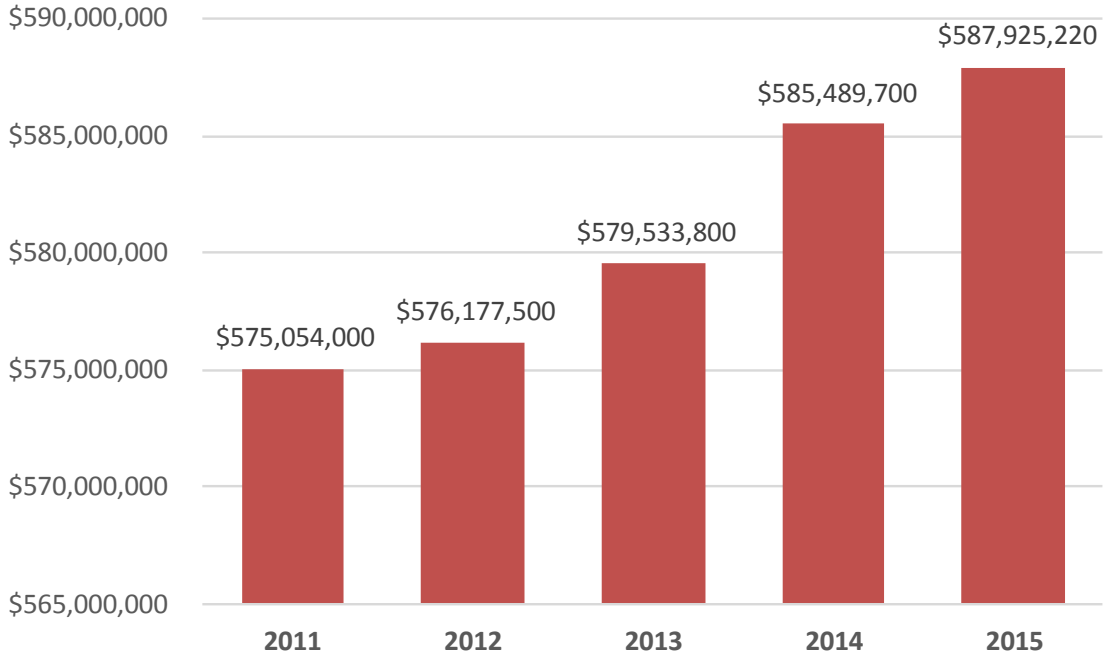
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Top 5 Assessed Properties
(in millions)

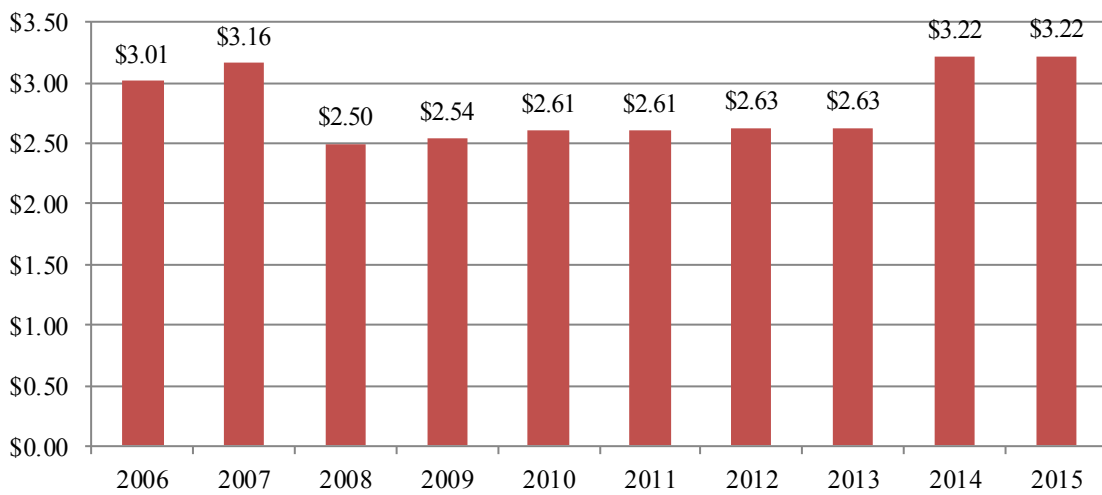
- Gentry Drive Apt’s (\$11.2)
- Lowes (\$9.5)
- Marcus Cinema (\$8.8)
- Festival (\$6.0)
- Kohl’s (\$4.4)

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The following charts display the Town's total assessed values from 2011 through 2015 (2016 budget).



The following chart displays the Town's tax rate for the past ten years.



OVERVIEW OF PERSONNEL & SALARIES

One of the most valuable assets for the Town of Buchanan is its loyal, well trained and dedicated employees and volunteers. To ensure this important aspect of Town operations is being well planned for, the Town completed a human resource and organizational study in 2009 and a formal review in 2013. This extensive study closely reviewed the overall organization of the Town, service delivery in specific areas, job descriptions, benefits and salary/pay scales for employees. The Town Board continues to closely review and utilize this study and has been implementing its recommendations when feasible and necessary.

The budget continues the Town philosophy of keeping a limited workforce and accomplishing many key essential services through the use of contracting. The following table displays current Town positions and associated salaries as well as changes for 2015. There are no planned new positions for 2016.

Position	Classification	2015 Budget	2016 Budget
Administrator/Clerk	Full Time/Salary	\$80,000	\$81,600
Treasurer / Dep. Clerk	Part Time/Hourly	\$19.85/hour	\$20.64/hour
Administrative Assistant	Part Time/Hourly	\$18.03/hour	\$18.39/hour
Maintenance Worker	Part Time/Hourly	\$17.12/hour	\$17.63/hour
Fire Chief	Part Time/Salary	\$17,500	\$17,500

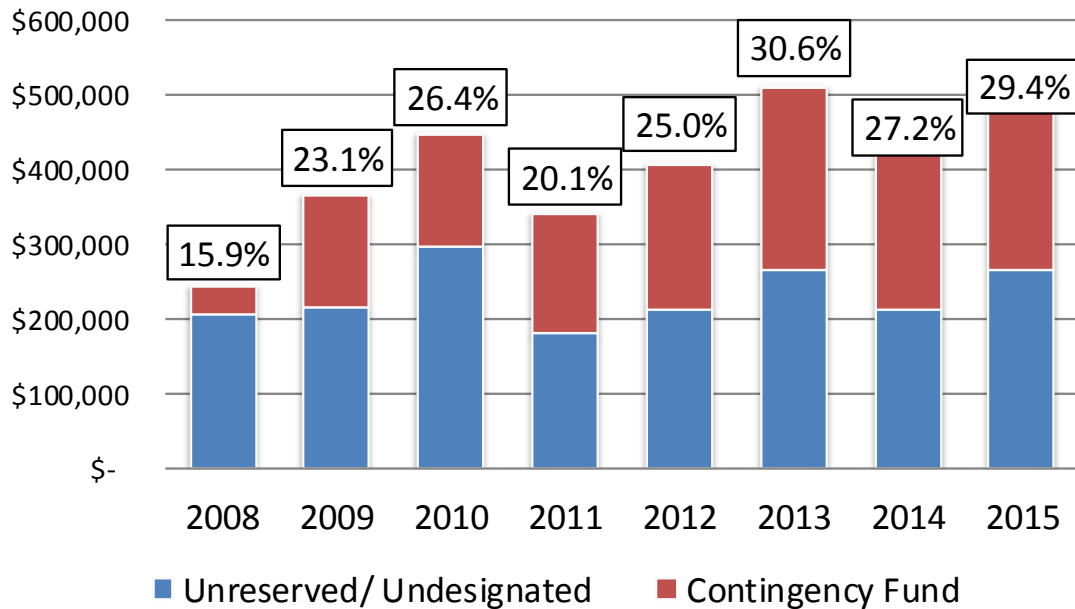
For detail on compensation and benefits for POC firefighters, POC EMS, Sheriff's deputies and other contractors refer to the associated department budget.

FUND BALANCE HEALTH

A significant focus of Buchanan's financial health continues to be maintaining a contingency fund. Through frugal spending, the Town has been able to build a reserved contingency fund which was at a zero balance in 2007. The Town's adopted Budget and Financial Policies identifies a fund balance/contingency goal of 15% to 25% of the operating budget. The following chart shows the balance of the Town's designated contingency fund and unreserved/undesigned funds at year end. Percentages indicate the level of total funds in relation to the Town goal. For the first time in 2010, the Town actually exceeded its 25% goal.

The Town should continue to focus on maintaining funds into the segregated contingency fund as a means to have funds permanently set-aside. Unreserved and undesigned funds can fluctuate year to year and are part of the Town's overall general fund.

An analysis of 2015 balances will be reviewed after the completion of the Town audit.



CLOSING

The Town's financial administration and overall financial position stands poised to meet our organizational challenges and strategic priorities for 2016 and beyond. The Town will continue a formal strategic planning effort in early 2016 to ensure the public, Town Board and staff are completely aligned with a formal plan for addressing public priorities over the next 3-5 years. That strategic plan will serve as our formal blueprint for allocation of taxpayer resources in subsequent fiscal year budgets.

I would like to thank the efforts of the Town Board and staff in discussing our fiscal priorities and crafting a budget document that maintains core essential services, yet respects the financial contributions of Town taxpayers.

Respectfully Submitted,

Joel Gregozeski

Joel Gregozeski, M.B.A.
Town Administrator/Clerk

2016 PERFORMANCE MEASUREMENT

Performance measures in local government gauges the quantity, quality, efficiency and impact of work of a government. Assessment of performance can include the following measures:

- Productivity, which quantifies the outputs and inputs of an organization and may expresses the two as a ratio.
- Effectiveness, which determines the relationship of an organization's outputs to what an organization is intended to accomplish.
- Quality, which examines an output or the process by which an output is produced. Attributes such as accuracy, thoroughness, complaints, etc.
- Timeliness, which evaluates the time involved in producing an appropriate output.

The goal of the Town performance measurement system is to have measures based on the Town's vision and goals. The 2016 budget strives to maintain a performance measurement system of the Town; however significant continued work will be required to develop more accurate measures and measures that align with the strategic goals adopted in 2015.

GOAL #1: STRIVE FOR ORGANIZATIONAL EXCELLENCE.

Objective: The Town of Buchanan is committed to making & implementing policy decisions in a manner that provides accountable, innovative and results-focused government. Organizational excellence is expressed between three components: Town Board Governance, Administrative/Organizational Management and Community & Civic Engagement.

STRATEGIES:

1. Sustain Effective Town Board Governance.
2. Optimize Organizational Structure & Human Resource Management.
3. Encourage Organizational Knowledge Sharing & Communication.
4. Provide Meaningful Public Information & Engagement Opportunities.

Organizational Development	Unit	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
Town Board	Meetings	16	15	15	23	17	14
Resolutions	Adopted	7	11	9	11	12	5
FTE Employees	#	2	2	2	2	2	1
Newsletters	#	4	4	2	2	2	4
E-Newsletters	#	NA	NA	0	11	13	21
Website Page Views	#	45,801	52,543	47,810	46,205	51,055	41,214
Twitter Followers	#	36	42	65	89	160	189
Twitter Tweets	#	139	180	149	117	136	168

GOAL #2: FOCUS ON PROVIDING CORE MUNICIPAL SERVICES.

Objective: The Town of Buchanan is dedicated to delivering core municipal services through quality-driven, citizen focused and fiscally responsible efforts. Core municipal services will be delineated between: Operational Services and Capital Improvements.

STRATEGIES:

- Improve Town infrastructure maintenance and replacement in a timely and well-planned manner.
- Work to address resident concerns regarding drainage and storm water management through a consistent, efficient and well planned process to ensure equitability and achievement of long-term improvements.
- Optimize the Town’s waste management services (garbage, yard waste, recycling) to meet the needs of the community and residents desires in a cost effective manner.
- Promote a multi-modal transportation system for efficient, safe and convenient movement of people, goods and services.

Core Services Delivery	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
Avg. PASER, Rural Local	1-10	5.92	5.92	5.39	5.39	5.71
Avg. PASER, Urban Local	1-10	5.94	5.95	5.76	5.76	5.82
Avg. PASER, Urban Collector	1-10	7.01	7.01	6.73	6.73	6.17
Road Paving Completed	Miles	0.35	0.26	0.28	0.40	2.29
Town Managed Sidewalks/Trails	Est. Miles	1.89	1.42	1.42	1.42	1.42
Drainage Complaints	#	24	8	11	17	22
40% TSS Reduction, Town Portion	%	25% Town, 35% GCSU	25% Town, 35% GCSU	25% Town, 35% GCSU	25% Town, 35% GCSU	25% Town, 35% GCSU
Residential Trash Collected	Tons	1,733	1,697	1,684		TBD
Recycling Collected	Tons	543	636	582		TBD
Yard Waste Collected	Tons	174	214	225		TBD
Appliance Stickers Sold	#	107	17	12	6	6
Bulky Item Stickers Sold	#	176	59	55	52	48

GOAL #3: SUSTAIN STRONG FISCAL HEALTH.

Objective: The Town of Buchanan will assure the efficient and responsible use of public funds for current and planned community needs. The Town will do this by seeking efficiencies in the delivery of operational services, maintaining a balanced relationship in financing capital improvements through utilization of current revenues and issuance of long term debt, maintaining healthy contingency reserves and effectively managing risks.

STRATEGIES:

- Implement the Town’s Budget and Financial Policies with a focus on collateralization of accounts, maintaining fund balances/contingencies and effectively managing the Town Purchasing Policy.
- Continue to refine the Town’s annual budget report to allow additional transparency to residents and incorporate the practices of performance management.

Financial Management	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated
Operating Budget	\$	\$1,693,115	\$1,563,282	\$1,664,619	\$1,681,525	\$1,627,198
Operating Cost Per Capita	\$	\$245.59	\$236.29	\$240.83	\$243.28	\$234.64
Debt Service	\$	\$185,953	\$185,478	\$189,820	\$188,798	\$182,593
Contingency Fund Used	\$	\$63,621	\$0	\$0	\$64,187	0
Assessable Parcels with Improvements	#	2,289	2,294	2,304	2,318	2,331
Board of Review Completed	Date	7/27/11	7/26/12	7/22/13	6/25/2014	6/24/2015
Net New Construction	%	1.256%	0.284%	0.701%	1.18%	0.701%
Accounts Collateralization	%	100%	100%	100%	100%	100%

GOAL #4: SUPPORT COMMUNITY & ECONOMIC DEVELOPMENT.

Objective: The Town of Buchanan will encourage planned community & economic development to assure the quality of life and economic vitality of the entire community. The Town will accomplish this by managing development through the implementation of the Town’s Comprehensive Plan and Economic Development Strategy, enforcement of the Town’s zoning code, and compliance with county, State and federal requirements.

STRATEGIES:

- Implement the Town’s Comprehensive Plan, Economic Development Strategy and Comprehensive Outdoor Recreation Plan.
- Support a manageable rate of housing development that provides a variety of housing choices for residents in all stages of life.
- Expand commercial and industrial development opportunities to “grow” and diversify the local economy.
- Preserve or improve the quality of existing neighborhoods and maintain housing values over time through proper Municipal Code enforcement and responding to general resident concerns.
- Preserve and protect the Town’s historical resources to promote the cultural and general welfare of the residents of Buchanan and provide for a more interesting, attractive and vital community.

Community Development	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
Plan Commission	Meetings	12	12	11	11	9
Board of Adjustment	Meetings	0	3	1	3	1
Ordinances Adopted	#	8	4	2	12	2
Minor Land Divisions (CSM)	#	10	17	9	9	12
Plats	#	0	0	0	0	2
Special Exceptions	#	2	7	1	2	5
Variances	#	0	3	1	3	1
Single Family Home Permits	#	7	11	11	5	4
Annexations	#	4	0	1	0	2
Land Annexed	Acres	57.62	0	2,918	0	4.51
Total Agricultural (per Assessor)	Acres	5,493	5,480	5,465	5,452	5,450

Quality of Life	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
Park Committee	Meetings	5	2	0	0	0
Summer Park Program	# Events	8	5	5	5	0
Town Owned Parkland	Acres	25.37	25.37	25.37	25.37	25.37
Wayfinding Signs Installed	#	0	0	0	0	0
Park Impact Fees Collected	\$	\$3,305	\$7,651	\$6,498.70	\$3,606.30	\$960.00
Capital Spending on Parks/Trails	\$	\$3,529	\$0	\$0	\$0	\$40,000

Economic Development	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
Site Plans	#	2	6	1	3	5
Manufacturing Assessed Value	\$	\$3,221,500	\$3,358,000	\$3,204,400	4,258,900	\$5,784,300
Commercial Assessed Value	\$	\$128,769,900	\$129,757,400	\$131,609,400	\$132,196,000	\$131,748,800
FCEDP Member	Yes/No	Yes	Yes	Yes	Yes	No
HOV Chamber Member	Yes/No	Yes	Yes	Yes	Yes	Yes

GOAL #5: SAFEGUARD PUBLIC HEALTH, SAFETY & WELFARE.

Objective: The Town of Buchanan will strive to protect the lives and property of our residents, visitors and taxpayers. The Town will accomplish this through the professional delivery of community policing, emergency medical services, fire & rescue operations, municipal code enforcement, building inspection and emergency management.

STRATEGIES:

- Continue to ensure that Buchanan is a safe community by meeting or exceeding recognized standards for public safety.
- Continue to improve the internal and external quality of departments to ensure the long-term viability of on-call services that exceed community needs.
- Continually evaluate contracted public safety providers to ensure Town needs are being met effectively.

Public Safety	Unit	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 YTD
EMS Squad Calls	#	211	199	205	310	191
Fire & Rescue Calls	#	81	103	121	95	92
Burning Permits	# Permits Issued	498	459	460	447	229
Fire Inspections	# Comp.	326	343	315	323	306
Avg. Service Fire/EMS Members	Years	9.7	8.8	9	9	9
Volunteer Service Recognitions	# Comp.	10	7	4	5	10
Law Enforcement Deputies	FTE Staff	4.25	4.0	4.0	4.0	4.0
Deputies Incidents	# (Crime View)	2,032	3,075	2,851	2,495	2,093 (273 days)
Deputy Quarterly Reports Completed	#	4	4	4	4	3

OTHER TOWN PLANS AND PRIORITIES

The Town of Buchanan has completed several efforts to develop overall community goals, plans and priorities. The Town budget continues to reflect the findings of these efforts. The following plans and other documents have been completed to date and should be referenced for more detailed information.

- Human Resource and Organizational Study (completed in 2009, update conducted in 2013)
- Town of Buchanan Comprehensive Plan (adopted 2007)
- Open Space and Recreation Facilities Plan, (2013-2017)
- Economic Development Strategy (2013)
- Strategic planning sessions held (summers of 2007, 2008 and 2010)
- Emergency Response Plan (last updated, 2014)
- Official Map (adopted 2010)
- Five Year Capital Improvement Plan (updated annually)
- Stormwater Management Plan (completed in 2008)
- Comprehensive Drainage Study (completed in 2011)
- Personnel Policy Manual (last updated September 2014)
- Fire and Rescue Bylaws (adopted 2007); EMS Squad Bylaws (adopted 2010)

Budget Summary



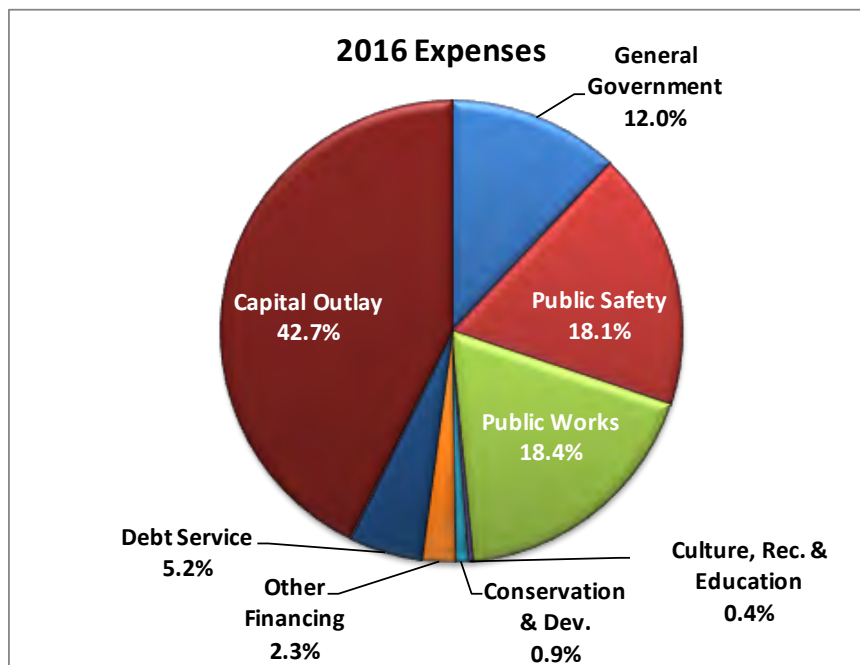
2016 BUDGET SUMMARY

The total budget for 2016 is \$3,499,290. The 2016 budget provides essential town services in order to meet the needs of the community and all statutory or regulatory requirements and mandates.¹

EXPENDITURES

Close scrutiny was placed on all department operating expenditures, particularly any new expenditures or significant increases in any line items. As a result, total operating expenditures decreased approximately \$3,000 from 2015. Public works operating expenditures contribute the greatest segment of operating costs. The Town continues to devote substantial operating expenditures toward public safety.

Like 2015, capital outlay expenditures contribute the majority of total expenditures. Substantial road improvement projects make up the largest area of costs within this segment.



¹ For some services an off-setting revenue is provided. The full cost of each service is shown. For example, the full cost of Valley Transit services is shown. Reimbursement from the City of Appleton for Federal and State grants for services are shown under revenues.

KEY EXPENDITURES AND PROJECTS

The following are some of the key expenditures that are reflected in department budgets for 2016 which are new or have significantly increased/decreased from the previous year.

- Adjustments to staff salaries/wages/benefits.
- Conversion of Fire & Rescue from volunteer stipend to paid-on-call compensation program.
- Elimination of Emergency Services Coordinator position.
- Replacement of rescue/support apparatus Truck #2373.
- Replacement of mobile CASCADE system for Truck #2373.
- Network server replacement for Town Hall.
- Comprehensive Plan update consultant fees.
- Custom municipal banners for street lights along Van Roy Road.
- Replacement of larger riding grass mower w/ bagger.
- Hotmix overlay w/ chip seal to Haen Road (CTH KK – Weiler), Clune Road, Outagamie Road (Town Maintenance Jurisdiction), DeBruin Road (Block to CTH KK) and Block Road (Buchanan to Combined Locks).
- Funding to complete roundabout projects at County Road CE/HH/Debruin Road
- Funding to reclaim/reconstruct Mapleridge Drive, Mapleridge Court, Aspen Court, Hillside Drive (CTH N – Van Handel) and Liberty Lane.
- Funding to repair tennis and basketball courts at Hickory Park & Town Hall Park.
- Replacement of culvert at Clune Road (STR #10).

Town of Buchanan
Summary of Expenditures
ADOPTED - Fiscal Year 2016

Department	2015 BUDGET	YEAR END ESTIMATE 2015	2016 BUDGET	(Under) Over Budget 2015	Increase (Decrease) Budget 2015 to 2016
General Government - 51000					
51100 Legislative (Town Board)	\$ 31,930	\$ 31,930	\$ 32,005	\$ -	\$ 75
51300 Legal Service Fees	\$ 33,000	\$ 26,500	\$ 30,000	\$ (6,500)	\$ (3,000)
51400 General Administration	\$ 250,934	\$ 226,400	\$ 254,354	\$ (24,534)	\$ 3,420
51500 Financial Administration	\$ 21,500	\$ 21,500	\$ 21,750	\$ -	\$ 250
51600 General Building, Town Hall	\$ 57,637	\$ 55,176	\$ 58,402	\$ (2,461)	\$ 765
51900 Other General Government	\$ 24,146	\$ 23,196	\$ 24,146	\$ (950)	\$ -
Subtotal - General Government	\$ 419,147	\$ 384,702	\$ 420,657	\$ (34,445)	\$ 1,510
Public Safety - 52000					
52100 Law Enforcement	\$ 400,002	\$ 400,915	\$ 405,763	\$ 913	\$ 5,761
52200 Fire & Rescue	\$ 157,847	\$ 145,887	\$ 177,803	\$ (11,961)	\$ 19,956
52300 Emergency Management/EMS	\$ 91,720	\$ 47,852	\$ 35,100	\$ (43,869)	\$ (56,620)
52400 Building Inspection	\$ 12,500	\$ 15,391	\$ 15,600	\$ 2,891	\$ 3,100
Subtotal - Public Safety	\$ 662,069	\$ 610,044	\$ 634,266	\$ (52,025)	\$ (27,803)
Public Works - 53000					
53300 Highway & Street Maintenance	\$ 211,400	\$ 184,886	\$ 221,900	\$ (26,514)	\$ 10,500
53400 Road Related Facilities	\$ 34,068	\$ 36,384	\$ 41,068	\$ 2,316	\$ 7,000
53500 Mass Transit	\$ 60,772	\$ 60,772	\$ 56,745	\$ -	\$ (4,027)
53600 Sanitation	\$ 321,982	\$ 315,719	\$ 324,372	\$ (6,263)	\$ 2,390
Subtotal - Public Works	\$ 628,222	\$ 597,761	\$ 644,085	\$ (30,461)	\$ 15,863
Culture, Recreation & Education - 55000					
55200 Parks	\$ 10,500	\$ 7,431	\$ 13,000	\$ (3,070)	\$ 2,500
55300 Recreation Programs & Events	\$ -	\$ -	\$ 500	\$ -	\$ 500
Subtotal - Culture, Recreation & Ed.	\$ 10,500	\$ 7,431	\$ 13,500	\$ (3,070)	\$ 3,000
Conservation & Development - 56000					
56700 Economic Development	\$ 185	\$ 210	\$ 3,678	\$ 25	\$ 3,493
56900 Planning & Zoning/Erosion/Conservation	\$ 25,520	\$ 27,051	\$ 26,520	\$ 1,531	\$ 1,000
Subtotal - Conservation & Development	\$ 25,705	\$ 27,261	\$ 30,198	\$ 1,556	\$ 4,493
Subtotal - General Fund Operating	\$ 1,745,643	\$ 1,627,198	\$ 1,742,706	\$ (118,445)	\$ (2,937)

Other Financing Uses

Contingency & Reserves \$ 70,027 \$ 70,027 \$ 80,000 \$ - \$ 9,973

Subtotal - Other Financing Uses \$ 70,027 \$ 70,027 \$ 80,000 \$ - \$ 9,973

Debt Service Fund - 58000

58000 Debt Service \$ 182,593 \$ 182,593 \$ 181,388 \$ - \$ (1,205)

Subtotal - Debt Service Fund \$ 182,593 \$ 182,593 \$ 181,388 \$ - \$ (1,205)

Capital Outlay - 57000

57190 General Government \$ 8,500 \$ 4,300 \$ 59,000 \$ (4,200) \$ 50,500

57620 Parks & Recreation \$ 58,500 \$ 40,000 \$ 57,500 \$ (18,500) \$ (1,000)

57220 Fire & Rescue \$ 114,500 \$ 113,372 \$ 213,400 \$ (1,128) \$ 98,900

57230 EMS - Emergency Management \$ 4,500 \$ 4,500 \$ - \$ - \$ (4,500)

57331 Roads & Public Works \$ 2,384,350 \$ 1,738,608 \$ 1,058,921 \$ (645,742) \$ (1,325,429)

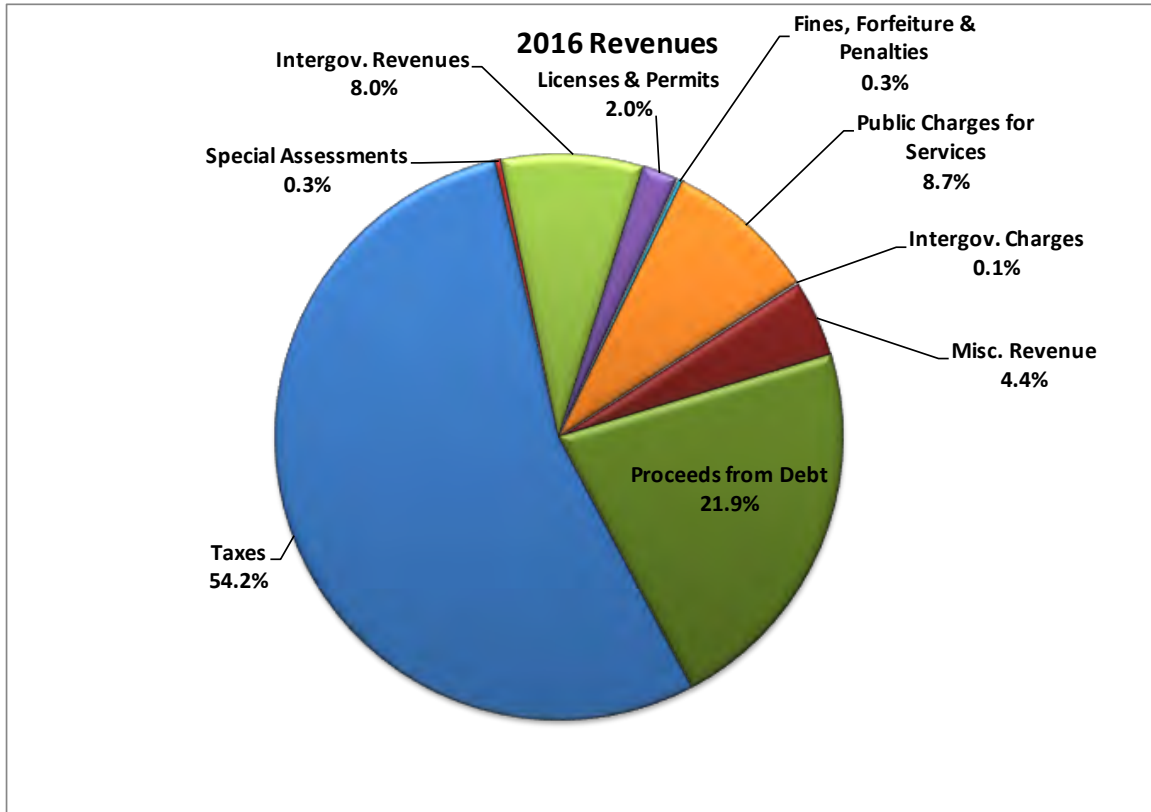
57348 Stormwater & Drainage \$ - \$ - \$ 106,375 \$ - \$ 106,375

Subtotal - Capital Outlay \$ 2,570,350 \$ 1,900,780 \$ 1,495,196 \$ (669,570) \$ (1,075,154)

TOTAL - General Fund Operating, Debt & Capital \$ 4,568,613 \$ 3,780,598 \$ 3,499,290 \$ (788,015) \$ (1,069,323)

REVENUES

The Town's general tax levy continues to be the greatest contributor to overall revenues. Due to large capital projects planned for 2016, significant proceeds from long-term debt (taken in 2015) will be required as shown. Public charges for service and intergovernmental revenues provide the next highest revenue sources.



KEY REVENUES

The following are some of the key revenues that are reflected in the budget for 2016 which are new or have significantly increased/decreased from the previous year.

- \$766,651 in proceeds from prior debt.
- Increase in the residential waste collection special charge from \$123.00/unit to \$124.00/unit.
- Minor increases in major state aids (shared revenues, general transportation aids).

TAX BILL SPECIAL CHARGES SUMMARY

Special charges are placed on property tax bills for specified services as allowed by Wisconsin Statute 66.0627 or other allowable methods. Charges can be applicable to all properties including tax-exempt or non-profits. Services which may be charged directly to property owners through special charges include snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, stormwater management, including construction of stormwater management facilities, tree care, removal and disposition of dead animals, loan repayment and soil conservation. The Town also has the authority to collect special charges for street lighting. The Town of Buchanan currently collects special charges for the following listed uses. Available information on charges for 2016 is provided.

- *Street Lights:* Special charges are collected for street lights in subdivisions. The charge placed on the tax bill is based on actual costs which is variable by subdivision depending on the types of lights and energy usage. Charges typically range between \$33 to \$95.
- *Garners Creek Storm Water Utility (GCSU):* The GCSU collects special charges for landowners located within a defined service area. Charges are based on Equivalent Runoff Units (ERU) which varies depending upon the land use and impervious surface of the property. The 2016 ERU charge will remain at \$96/ERU
- *Residential Garbage:* Fee charged to residential units receiving garbage collection services. The 2016 Residential Garbage fee will be \$124/unit.
- *Other Charges:* Other special charges may be used as applicable, generally for failure to pay a Town invoice or for delinquent sewer or water bills.

**Town of Buchanan
Summary of Revenues
ADOPTED - Fiscal Year 2016**

Department	2015 BUDGET	YEAR END ESTIMATE 2015	2016 BUDGET	(Under) Over Budget 2015	Increase (Decrease) Budget 2015 to 2016	% Change Budget 2015 to 2016
Taxes - 41000	\$1,885,308	\$1,887,565	\$1,896,025	\$ 2,257	\$ 10,717	0.6%
General Property Taxes	\$1,533,418	\$1,535,675	\$1,544,135	\$ 2,257	\$ 10,717	0.7%
Special Assessments - 42000	\$0	\$30,000	\$12,000	\$ 30,000	\$ 12,000	
Intergovernmental Revenues - 43000	\$282,774	\$279,576	\$281,323	\$ (3,198)	\$ (1,451)	-0.5%
Licenses & Permits - 44000	\$70,495	\$87,610	\$70,495	\$ 17,115	\$ -	0.0%
Fines, Forfeitures & Penalties - 45000	\$14,155	\$25,155	\$12,155	\$ 11,000	\$ (2,000)	-14.1%
Public Charges for Services - 46000	\$301,480	\$308,997	\$303,740	\$ 7,517	\$ 2,260	0.7%
Intergovernmental Charges for Services - 47000	\$1,900	\$2,225	\$1,900	\$ 325	\$ -	0.0%
Miscellaneous Revenue - 48000	\$615,500	\$591,500	\$155,000	\$ (24,000)	\$ (460,500)	-74.8%
Proceeds Long Term Debt - 49000	\$1,397,000	\$600,000	\$766,651	\$ (797,000)	\$ (630,349)	-45.1%
TOTAL - Revenues	\$ 4,568,612	\$ 3,812,628	\$ 3,499,289	\$ (755,984)	\$ (1,069,323)	-23.4%

		2010	2011	2012	2013	2014	2015	YEAR	YEAR END	2016
	REVENUES (Detail)	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	TO DATE	ESTIMATE	ADOPTED
								9/1/2015	2015	
41000 TAXES										
41110.0	General Property Tax	\$1,467,613	\$1,501,295	\$1,496,028	\$1,516,213	\$1,523,605	\$1,533,418	\$1,535,675	\$1,535,675	\$1,544,135
41150.1	Woodland/Managed Forest	\$68	\$68	\$68	\$68	\$98	\$68	\$0	\$68	\$68
41150.2	2014 Levy Limit Referendum (Road Paving)						\$350,000	\$350,000	\$350,000	\$350,000
	<u>Other Taxes</u>									
41800.1	Interest/Penalties/Delinquent				\$343	\$311	\$0	\$516	\$0	\$0
41800.2	Use Value Penalties	\$1,423	\$821	\$2,304	\$0	\$1,352	\$500	\$3,062	\$500	\$500
41901.1	Taxes-Other	\$0	\$0	\$0	\$2,827	\$0	\$0	\$225	\$0	\$0
41901.2	Annexation Tax Payments	\$10,033	\$40,657	\$2,173	\$1,644	\$1,644	\$1,322	\$1,677	\$1,322	\$1,322
	<i>Subtotal Other Taxes</i>	<i>\$11,456</i>	<i>\$41,479</i>	<i>\$4,477</i>	<i>\$4,814</i>	<i>\$2,996</i>	<i>\$1,822</i>	<i>\$5,480</i>	<i>\$1,822</i>	<i>\$1,822</i>
	41000 TOTAL	\$1,479,136	\$1,542,841	\$1,500,572	\$1,521,095	\$1,526,699	\$1,885,308	\$1,891,155	\$1,887,565	\$1,896,025
42000 SPECIAL ASSESSMENTS										
		\$0	\$0	\$0	\$0	\$0	\$0	\$579	\$30,000	\$12,000
43000 INTERGOVERNMENTAL REVENUES										
43410.1	Shared Revenues	\$76,642	\$76,647	\$69,497	\$74,163	\$73,768	\$73,292	\$10,994	\$73,062	\$73,750
43420.1	Fire Insurance Dues Aid	\$17,674	\$17,941	\$20,432	\$19,833	\$23,271	\$20,600	\$22,461	\$20,600	\$20,600
43430.1	Exempt Computer State Aid	\$3,195	\$2,350	\$2,177	\$2,241	\$2,772	\$2,100	\$3,461	\$2,100	\$2,100
43531.1	General Transportation Aids	\$121,048	\$126,934	\$114,241	\$114,489	\$102,794	\$101,226	\$75,919	\$102,794	\$102,236
43534.1	State Grant-Road Improvements	\$0	\$0	\$21,700	\$0	\$0	\$0	\$0	\$0	\$0
43650.1	Forest Cropland/Managed Forest		\$257	\$16	\$16	\$0	\$20	\$0	\$20	\$20
43690.1	State Payments Other (stormwater/Fox Energy)	\$91,939	\$16,671	\$5,482	\$1,613	\$1,613	\$0	\$1,613	\$0	\$0
43790.2	Valley Transit Refund	\$58,203	\$57,476	\$43,035	\$59,309	\$41,487	\$47,026	\$24,352	\$43,000	\$44,107
43790.3	County Recycling Grants	\$38,029	\$38,174	\$38,265	\$38,459	\$39,449	\$38,510	\$20,726	\$38,000	\$38,510
	43000 TOTAL	\$406,730	\$336,450	\$314,843	\$310,123	\$285,154	\$282,774	\$159,526	\$279,576	\$281,323
44000 LICENCES & PERMITS										
	<u>Business & Occupational</u>									
44100.1	Cable Franchise Fees	\$39,350	\$43,847	\$46,749	\$46,455	\$43,083	\$43,000	\$34,000	\$43,000	\$43,000
44100.2	Other Business Licenses	\$80	\$70	\$90	\$90	\$135	\$45	\$190	\$135	\$45
44100.3	Liquor/Beer/Tobacco License	\$6,776	\$8,045	\$10,815	\$24,390	\$31,050	\$9,500	\$11,070	\$11,350	\$9,500
	<i>Subtotal Business & Occupational</i>	<i>\$46,206</i>	<i>\$51,962</i>	<i>\$57,654</i>	<i>\$70,935</i>	<i>\$74,268</i>	<i>\$52,545</i>	<i>\$45,260</i>	<i>\$54,485</i>	<i>\$52,545</i>
44200.1	Dog/Kennel License Fees	\$992	\$1,006	\$1,010	\$1,049	\$990	\$1,000	\$2,873	\$2,250	\$1,000
	<u>Building Permits & Inspections</u>									
44300.1	Residential New Building Permits	\$14,100	\$2,800	\$6,500	\$6,900	\$4,000	\$3,000	\$1,100	\$1,500	\$3,000
44300.2	Commercial Building Permits	\$1,375	\$950	\$1,470	\$4,760	\$2,285	\$1,000	\$7,720	\$8,000	\$1,000
44300.3	General Building Permits	\$4,865	\$5,720	\$6,040	\$6,960	\$12,760	\$6,000	\$6,470	\$7,250	\$6,000
44300.4	Driveway/Culvert Permits	\$3,500	\$2,375	\$3,550	\$2,900	\$2,475	\$2,500	\$1,075	\$2,500	\$2,500
44300.5	Erosion Control Permit			\$1,050	\$1,540	\$975	\$1,000	\$3,600	\$3,600	\$1,000
	<i>Subtotal Building Permits & Inspections</i>	<i>\$23,840</i>	<i>\$11,845</i>	<i>\$18,610</i>	<i>\$23,060</i>	<i>\$22,495</i>	<i>\$13,500</i>	<i>\$19,965</i>	<i>\$22,850</i>	<i>\$13,500</i>
	<u>Zoning Permits & Fees</u>									
44400.1	CSM/Land Division Fee	\$2,050	\$2,250	\$3,875	\$1,950	\$2,750	\$2,000	\$2,005	\$2,250	\$2,000
44400.2	Site Plan Review Fee	\$900	\$600	\$1,800	\$350	\$1,400	\$500	\$1,400	\$1,400	\$500
44400.3	Special Exception Fee	\$25	\$200	\$1,050	\$150	\$600	\$500	\$1,239	\$1,250	\$500
44400.4	Variance/Rezoning/Appeal Fee	\$300	\$975	\$1,040	\$550	\$1,545	\$450	\$1,200	\$1,400	\$450
	<i>Subtotal Zoning Permits & Fees</i>	<i>\$3,275</i>	<i>\$4,025</i>	<i>\$7,765</i>	<i>\$3,000</i>	<i>\$6,295</i>	<i>\$3,450</i>	<i>\$5,844</i>	<i>\$6,300</i>	<i>\$3,450</i>
44900.1	Other Regulatory Fees (Fox Energy Fee)	\$1,863	\$1,663	\$50	\$50	\$50	\$0	\$50	\$0	\$0
44900.2	Other Regulatory Fees (Burn Permits)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,150	\$1,725	\$0
	44000 TOTAL	\$76,176	\$70,501	\$85,089	\$98,094	\$104,097	\$70,495	\$75,142	\$87,610	\$70,495
45000 FINES, FORFEITURES & PENALTIES										
45100.1	Court/Traffic Fines & Forfeitures	\$18,134	\$14,261	\$14,272	\$13,284	\$15,229	\$14,000	\$8,273	\$10,000	\$12,000
45100.2	Late Fees - Dog License	\$145	\$250	\$165	\$165	\$175	\$155	\$155	\$155	\$155
45210.1	Contract Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	45000 TOTAL	\$18,279	\$14,511	\$14,437	\$13,449	\$15,404	\$14,155	\$23,428	\$25,155	\$12,155

46000 PUBLIC CHARGES FOR SERVICES											
46100.1	Address Assignment Fee				90	135			45		
46100.2	Inquiry Fees, Copies, Misc.	\$2,680	\$2,000	\$4,017	\$2,905	\$3,161	\$2,400	\$2,956	\$3,500	\$2,400	
46100.3	Publication Fees-Liquor License	\$120	\$75	\$75	\$100	\$75	\$100	\$0	\$100	\$100	
46100.5	Development Agreement Fee				\$2,000	\$0		\$0			
46220.1	Fire Protection Fees (Accident Clean-Up)	\$6,819	\$8,175	\$9,418	\$12,620	\$11,425	\$6,000	\$8,356	\$9,000	\$6,000	
46310.1	Street Maint. Const./Ditch Fees	\$3,000	\$1,069	\$1,500	\$0	\$2,494	\$1,000	\$5,377	\$5,750	\$1,000	
46321.1	Street Lights Charges (subdivision street lights)	\$8,132	\$8,649	\$9,269	\$9,364	\$9,583	\$9,000	\$9,563	\$9,563	\$9,000	
	<i>Subtotal Charges for Services</i>	<i>\$11,174</i>	<i>\$10,263</i>	<i>\$10,769</i>	<i>\$9,364</i>	<i>\$12,077</i>	<i>\$18,500</i>	<i>\$14,940</i>	<i>\$15,313</i>	<i>\$18,500</i>	
	<u>Sanitation & Utilities</u>										
46420.1	Large Items (Sticker Program)	\$3,615	\$2,539	\$1,544	\$1,346	\$1,063	\$1,000	\$650	\$1,000	\$1,000	
46420.2	Res. Collection Special Charge (\$124/unit)	\$175,617	\$198,381	\$223,800	\$246,950	\$255,154	\$277,980	\$279,210	\$279,210	\$280,240	
	<i>Subtotal Sanitation & Utilities</i>	<i>\$179,232</i>	<i>\$201,465</i>	<i>\$225,344</i>	<i>\$248,296</i>	<i>\$256,217</i>	<i>\$278,980</i>	<i>\$279,860</i>	<i>\$280,210</i>	<i>\$281,240</i>	
46820.1	Drainage/Erosion Review Fees				\$3,162	\$2,314	\$4,000	\$582	\$874	\$4,000	
	46000 TOTAL	\$200,025	\$221,433	\$249,622	\$278,536	\$285,403	\$301,480	\$306,739	\$308,997	\$303,740	
47000 INTERGOVERNMENTAL CHARGES FOR SERVICES											
47321.1	Refund for Crossing Guards	\$1,895	\$1,895	\$1,916	\$1,900	\$1,884	\$1,900	\$1,905	\$1,900	\$1,900	
47323.1	Refund for Fire Services	\$325	\$350	\$375	\$400	\$0	\$0	\$0	\$325	\$0	
	<u>Deputy Reimbursement for Kimberly PSL</u>										
	Squad	\$5,154	\$5,719	\$2,127				\$0			
	Salary and Benefits	\$56,671	\$67,306	\$21,159							
	Overtime	\$3,326	\$3,071	\$911							
	Contract Administrative Fee	\$3,000	\$3,519	\$1,103							
	<i>Subtotal Deputy Reimbursement Kimberly PSL</i>	<i>\$68,151</i>	<i>\$79,614</i>	<i>\$25,300</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
	47000 TOTAL	\$70,370	\$81,859	\$27,591	\$2,300	\$1,884	\$1,900	\$1,905	\$2,225	\$1,900	
48000 MISCELLANEOUS REVENUES											
48110.1	Interest Income	\$19,030	\$20,041	\$17,981	\$19,486	\$21,664	\$18,000	\$12,400	\$18,000	\$18,000	
48200.1	Hall Rental Fees	\$2,950	\$2,950	\$2,600	\$2,350	\$3,650	\$2,500	\$2,700	\$3,000	\$2,500	
	Fire Equipment Sold	\$0	\$6,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<u>Donations</u>										
48500.1	Donations Park & Recreation	\$0	\$0	\$450	\$0	\$200	\$0	\$0	\$0	\$0	
48500.2	Donations EMS Department	\$99	\$0	\$2,500	\$53	\$500	\$0	\$500	\$500	\$0	
48500.3	Donations Fire Department	\$655	\$2,500	\$50	\$17,682	\$5,000	\$0	\$0	\$0	\$0	
	<i>Subtotal Donations</i>	<i>\$754</i>	<i>\$2,500</i>	<i>\$3,000</i>	<i>\$17,735</i>	<i>\$5,700</i>	<i>\$0</i>	<i>\$500</i>	<i>\$500</i>	<i>\$0</i>	
	<u>Funding Carried Over From Prior Year</u>										
	FD Radios	\$5,900									
	CTH CE and HH/Debruin Road Design	\$8,000									
	Road Improvements					\$0					
	CTH CE/Van Roy/Eisenhower Roundabout	\$19,000		\$25,000							
	FD Turnout Gear Funding	\$5,000	\$3,500								
	Hwy. 55 Pond Funding	\$7,500	\$7,500								
	Speedway Heights Pond Funding	\$24,923	\$14,075								
	FD Breathing Apparatus				\$3,250	\$0					
	Park Improvements									\$18,500	
	<i>Subtotal Funding Carried Over</i>	<i>\$70,323</i>	<i>\$25,075</i>	<i>\$25,000</i>	<i>\$3,250</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$18,500</i>	
	<u>Miscellaneous Income</u>										
	Fund Balance Applied		\$14,500								
	Contingency Fund Applied		\$63,621			\$0					
	Fire Truck Fund Applied	\$81,300	\$81,454								\$100,000
	Intersection Improvement Fund Applied		\$0				\$475,000	\$0	\$450,000	\$0	
	Fire/EMS Communication Fund Applied				\$108,638						
	Building Improvement Fund Applied				\$9,400						
	County Bridge Aides					\$0	\$80,000	\$0	\$80,000	\$16,000	
	Park Impact Fees Applied					\$0	\$40,000	\$0	\$40,000	\$0	
	<i>Subtotal Miscellaneous Income</i>	<i>\$81,300</i>	<i>\$159,575</i>	<i>\$0</i>	<i>\$118,038</i>	<i>\$0</i>	<i>\$595,000</i>	<i>\$0</i>	<i>\$570,000</i>	<i>\$116,000</i>	
	48000 TOTAL	\$174,356	\$216,326	\$48,581	\$160,859	\$31,014	\$615,500	\$15,600	\$591,500	\$155,000	
49000 PROCEEDS LONG-TERM DEBT											
49000	2007/2008 Loan Proceeds Applied	\$112,202	\$0	\$0	\$0	\$0					
49000	2015/2016 Loan Proceeds Applied	\$0	\$0	\$0	\$0	\$0	\$1,397,000	\$0	\$600,000	\$766,651	
	49000 TOTAL	\$112,202	\$0	\$0	\$0	\$0	\$1,397,000	\$0	\$600,000	\$766,651	
	TOTAL REVENUES	\$2,537,275	\$2,483,921	\$2,240,736	\$2,384,456	\$2,249,655	\$4,568,612	\$2,474,074	\$3,812,628	\$3,499,289	

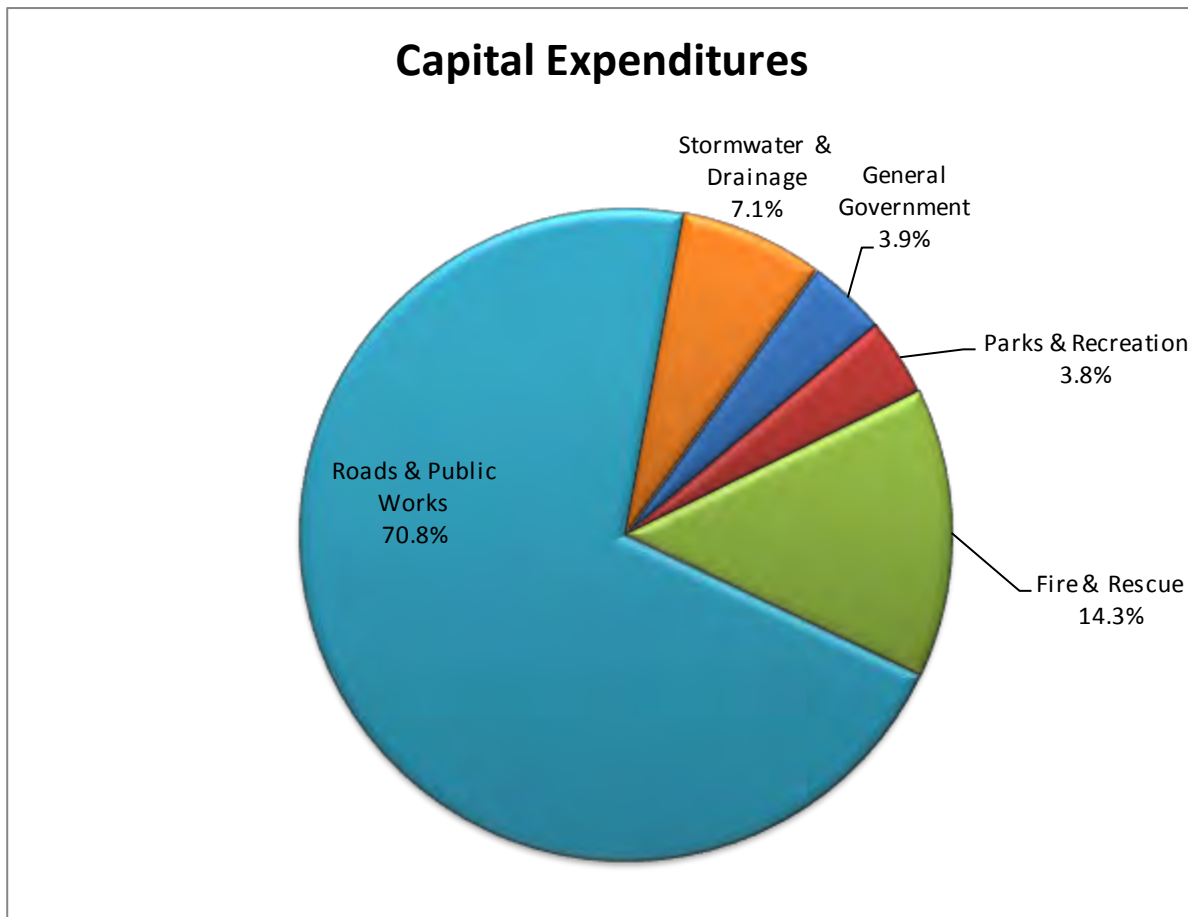
Capital Improvement Plan Summary



CAPITAL IMPROVEMENT PLAN SUMMARY

The Town annually completes a five year Capital Improvement Plan (CIP). This plan is reviewed as a separate document and is typically preliminarily approved in June or July. Projects included within the capital improvement plan are then transferred to the Town budget. All capital projects are still considered preliminary until the Town Board reviews the entire Town budget and approval is provided. For further information on the Town's CIP, please refer to the capital improvement planning document. The CIP document also includes an analysis of Town debt. The 2016 capital improvement budget totals \$1,495,196.

The following chart details capital expenditures by department for 2016.

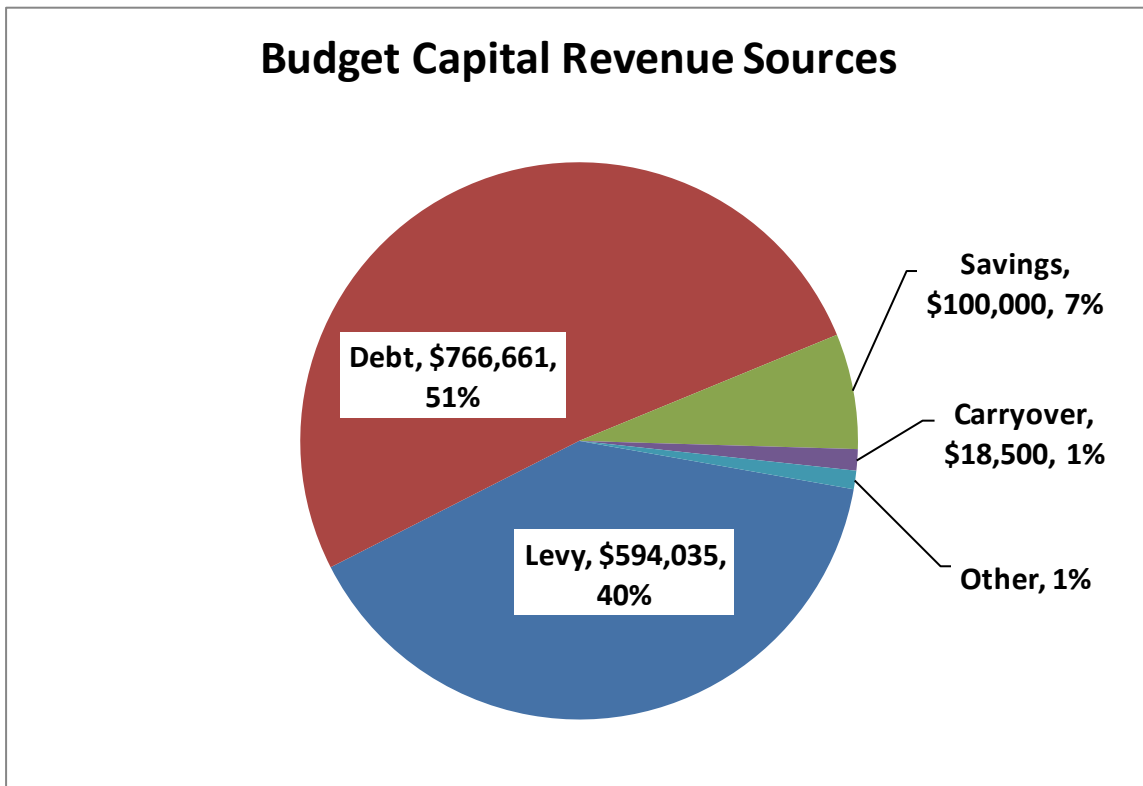


KEY CAPITAL PROJECT FUNDING SOURCES

The following are key capital project categories including revenue sources for 2016:

2016 Capital Spending Summary and Revenue Sources

	2016 Budget Figure	Budget Capital Revenue Sources				
		Levy	Debt	Est. Fund/ Savings	Previous Year Carryover	Grant/ Other
General Government	\$59,000	\$56,000				
Parks & Recreation	\$57,500	\$39,000			\$18,500	
Fire & Rescue	\$213,400	\$13,400	\$100,000	\$100,000	\$0	
EMS-Emergency Management	\$0	\$0				
Roads & Public Works	\$1,058,921	\$485,635	\$666,661			\$16,000
Stormwater & Drainage	\$106,375					
TOTAL	\$1,495,196	\$594,035	\$766,661	\$100,000	\$18,500	\$16,000



57000 Capital Outlay								
(For Detail in Purchases Refer to the Capital Improvement Plan)								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
57190 GENERAL GOVERNMENT								
	Server / IT / Computer Upgrades	\$ 3,735		\$ 2,210	\$ 8,500	\$ 6,691	\$ 4,300	\$ 28,000
	Copier	\$ 8,500						
	Hall Pavement Maintenance		\$ 4,280					
	Municipal Code Recodification			\$ -				
	Hall Security Locks			\$ 1,044				
	Comprehensive Plan Update							\$ 25,000
	Custom Municipal Banners							\$ 6,000
57190 TOTAL		\$ 12,235	\$ 4,280	\$ 3,254	\$ 8,500	\$ 6,691	\$ 4,300	\$ 59,000
	Large Riding Mower w/ Bagger			\$ -				\$ 20,000
	Park Development (see Outdoor Rec Plan)			\$ -				
	Tennis/Basketball Court Maintenance			\$ -	\$ 18,500	\$ -	\$ -	\$ 37,500
	Hickory Park Shelter			\$ -	\$ 40,000		\$ 40,000	
	Garbage/Recycling Receptacles		\$ -					
	Eisenhower Drive Trail Fund		\$ 10,000	\$ 10,000				
57620 TOTAL		\$ -	\$ 10,000	\$ 10,000	\$ 58,500	\$ -	\$ 40,000	\$ 57,500
57220 FIRE & RESCUE								
	Tanker Replacement							
	Turnout Gear / Hose		\$ -	\$ 28,734				
	Radios (mobile/portable)	\$ 8,200						
	Washer/Dryer Extractors	\$ 19,086						
	Breathing Apparatus	\$ -	\$ -	\$ 7,485	\$ 104,000	\$ -	\$ 104,000	
	Fire Apparatus Fund	\$ 25,000	\$ -	\$ 25,000	\$ -			
	Swift Water Rescue Equipment			\$ -	\$ 5,000		\$ 5,000	\$ 3,000
	Mobile Data Computers			\$ 4,372	\$ 5,500	\$ 4,372	\$ 4,372	
	Rescue/Support Vehicle (2373) Replacement							\$ 200,000
	Cascade System for SCBA							\$ 10,400
57220 TOTAL		\$ 52,286	\$ -	\$ 65,591	\$ 114,500	\$ 4,372	\$ 113,372	\$ 213,400
57230 EMS - EMERGENCY MANAGEMENT								
	AED Replacements							
	Radios (mobile/portable)	\$ 26,014						
	Full Body Manikin	\$ 4,585						
	Carbon Monoxide Detectors	\$ 4,498			\$ 4,500	\$ -	\$ 4,500	\$ -
	Radios (mobile/portable) for Fire & EMS		\$ 108,638					
57230 TOTAL		\$ 35,097	\$ 108,638	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -
57331 ROADS & PUBLIC WORKS								
	CTH CE and HH/Debruin Road Intersection		\$ -					\$ 260,000
	Building Improvement Fund	\$ 10,000	\$ 20,000	\$ 15,000				
	CTH CE/Van Roy/Eisenhower Intersection	\$ 30,787	\$ 25,876	\$ 210,994	\$ 1,100,000	\$ 151,433	\$ 434,303	
	Engineering Evaluations (Springfield/Main St.)		\$ 12,449					
	Road Paving & Projects	\$ 104,518	\$ 104,531	\$ 313,769	\$ 1,059,350	\$ 365,651	\$ 1,144,305	\$ 766,921
	Culvert & Bridge Repairs/Replacements			\$ 12,983	\$ 160,000	\$ 27,772	\$ 160,000	\$ 32,000
	Utility Tractor - Snow Removal/Other Maint				\$ 65,000	\$ -	\$ -	
57331 TOTAL		\$ 145,305	\$ 162,856	\$ 552,746	\$ 2,384,350	\$ 544,856	\$ 1,738,608	\$ 1,058,921
57348 STORMWATER & DRAINAGE								
	Hopfensperger Road Drainage Improvements							\$ 46,125
	Hickory Park Drive Drainage Improvements							\$ 60,250
57348 TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,375
57000 TOTAL CAPITAL OUTLAY		\$ 244,923	\$ 285,774	\$ 631,591	\$ 2,570,350	\$ 555,919	\$ 1,900,780	\$ 1,495,196

Department Budgets



DEPARTMENT BUDGETS

The Town of Buchanan is a unique organization which operates somewhat outside of a traditional department based organization. As shown in the Town's organizational chart, Appendix A, there are many services provided by the Town, but there is not necessarily a corresponding department or department head. For example, the Town does provide some park programming and also has obligations for park planning and maintenance, but there is no park department or corresponding dedicated park department employee. Public works is another example, as there is no actual public works department. Services which are provided under public works are completed through various contractors and staff.

Therefore, department budgets are organized based on categories required for accounting purposes. These categories or departments are as follows:

- General Government
- Public Safety
 - Fire & Rescue
 - Emergency Medical Services
 - Emergency Management
 - Public Safety – Other Services
- Public Works
- Culture, Recreation and Education
- Conservation and Development
- Other Financing and Debt Service

Within each category or department the following information is provided in addition to budget figures:

- Program Description
- Mission Statements

GENERAL GOVERNMENT

The General Government department currently includes a significant amount of overall Town operations. In future years this department may be broken down further to provide more detail. The department includes legislative services of the Town Board, legal, Town administration, elections, financial administration, Town maintenance and buildings and other general administration. These services vary widely and serve to meet many of the Towns statutory duties as well as ensure proper fiscal and other resource management.

MISSION STATEMENT

We provide for efficient and accurate management of Town functions including elections, financial administration, budgeting, human resources, record keeping, facilities management and legislative services. 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.

51000 General Government								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
51100 LEGISLATIVE (TOWN BOARD)								
	Town Board Member Salaries							
	Town Chair @ \$9,800 per year							
	Supervisors @ \$5,200 per year							
	Board of Review							
51100.1	Subtotal Town Board Member Salaries	\$ 29,083	\$ 30,228	\$ 30,680	\$ 30,680	\$ 20,400	\$ 30,680	\$ 30,680
51100.2	Board Supplies & Expenses	\$ 199	\$ 452	\$ 183	\$ 350	\$ -	\$ 350	\$ 350
51100.3	Board Association Dues & Seminars	\$ 840	\$ 910	\$ 900	\$ 900	\$ 950	\$ 900	\$ 975
51100 TOTAL		\$ 30,122	\$ 31,589	\$ 31,763	\$ 31,930	\$ 21,350	\$ 31,930	\$ 32,005
51300 LEGAL SERVICE FEES								
51300.1	Court Legal Service Fees	\$ 31,473	\$ 21,943	\$ 13,943	\$ 25,000	\$ 10,810	\$ 17,500	\$ 20,000
51300.2	Town Legal Service Fees	\$ 11,453	\$ 11,824	\$ 1,830	\$ 8,000	\$ 7,355	\$ 9,000	\$ 10,000
51300 TOTAL		\$ 42,926	\$ 33,767	\$ 15,773	\$ 33,000	\$ 18,165	\$ 26,500	\$ 30,000

		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
51400 GENERAL ADMINISTRATION								
51400.1	Clothing & Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400.2	Conferences, Training & Reimbursements	\$ 147	\$ 11	\$ 412	\$ 500	\$ 301	\$ 450	\$ 450
51400.3	Consultant Fees & Studies	\$ 2,491	\$ 3,922	\$ 566	\$ 8,900	\$ 7,251	\$ 1,500	\$ 3,000
51400.5	Office Supplies & Expenses	\$ 3,603	\$ 3,915	\$ 4,475	\$ 4,000	\$ 2,346	\$ 4,000	\$ 4,000
51400.7	Criminal History Checks (licensing, employees)	\$ 1,393	\$ 1,561	\$ 1,356	\$ 1,500	\$ 1,344	\$ 1,750	\$ 1,750
51400.8	Newsletter Expenses	\$ 3,603	\$ 2,935	\$ 1,543	\$ 3,050	\$ 2,077	\$ 2,850	\$ 3,050
51400.9	Publication of Notices	\$ 918	\$ 1,654	\$ 2,035	\$ 1,350	\$ 939	\$ 1,350	\$ 1,350
	<i>Subtotal General Administration</i>	\$ 12,155	\$ 13,997	\$ 10,387	\$ 19,300	\$ 14,258	\$ 11,900	\$ 13,600
	<u>Office Technology</u>							
51405.1	Computer/Server Maintenance	\$ 8,506	\$ 7,938	\$ 172	\$ 5,500	\$ 2,600	\$ 2,750	\$ 5,500
51405.2	Copier Maintenance	\$ 660	\$ 502	\$ 793	\$ 650	\$ 579	\$ 750	\$ 750
51405.3	Software & Equipment Licenses	\$ 2,422	\$ 1,944	\$ 1,929	\$ 2,124	\$ 3,189	\$ 3,335	\$ 4,000
51405.4	Web Site Maintenance	\$ 2,930	\$ 351	\$ 422	\$ 450	\$ 420	\$ 450	\$ 450
	<i>Subtotal Office Technology</i>	\$ 14,518	\$ 10,735	\$ 3,316	\$ 8,724	\$ 6,788	\$ 7,285	\$ 10,700
	<u>Election Expenses</u>							
51410.1	Election Supplies & Expenses	\$ 7,585	\$ 3,030	\$ 3,874	\$ 2,000	\$ 2,302	\$ 2,302	\$ 4,000
51410.2	Election Worker Pay/Training	\$ 17,009	\$ 2,075	\$ 8,069	\$ 2,600	\$ 1,138	\$ 1,138	\$ 10,000
	<i>Subtotal Elections</i>	\$ 24,594	\$ 5,105	\$ 11,944	\$ 4,600	\$ 3,440	\$ 3,440	\$ 14,000
	<u>Office Salaries & Benefits</u>							
51420.1	Administrative Assistant Wages	\$ 22,681	\$ 23,071	\$ 23,324	\$ 21,636	\$ 15,623	\$ 23,435	\$ 19,861
51420.2	Treasurer / Deputy Clerk Wages	\$ 25,038	\$ 24,102	\$ 28,868	\$ 33,547	\$ 22,078	\$ 33,117	\$ 34,882
51420.3	Dental Insurance (2 employees)	\$ 396	\$ 300	\$ 162	\$ 4,000	\$ 1,264	\$ 2,350	\$ 3,000
51420.4	Health Insurance (2-3 employees)	\$ 9,546	\$ 10,811	\$ 31,466	\$ 32,969	\$ 21,578	\$ 32,969	\$ 38,078
51420.5	Life, Acc. & Disability Insurance (4 FTE)	\$ 1,202	\$ 1,251	\$ 1,381	\$ 2,160	\$ 996	\$ 2,160	\$ 2,160
51420.6	Wisconsin Retirement System	\$ 10,988	\$ 9,806	\$ 12,259	\$ 15,777	\$ 7,176	\$ 10,764	\$ 10,644
51420.7	Deputy Clerk - TEMP		\$ 7,136	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Subtotal Office Salary & Benefits</i>	\$ 69,851	\$ 76,477	\$ 97,461	\$ 110,089	\$ 68,715	\$ 104,795	\$ 108,625
	<u>Town Administrator/Clerk Expenses</u>							
51430.1	Administrator/Clerk Salary	\$ 71,600	\$ 55,327	\$ 75,000	\$ 80,000	\$ 52,308	\$ 75,000	\$ 81,600
51430.2	Supplies & Expenses	\$ 1,553	\$ 1,533	\$ 872	\$ 1,500	\$ 517	\$ 1,500	\$ 1,500
51430.3	Conferences & Training	\$ 796	\$ 298	\$ 1,393	\$ 1,659	\$ 1,214	\$ 1,450	\$ 1,659
51430.4	Dues & Subscriptions	\$ 735	\$ 744	\$ 738	\$ 840	\$ 845	\$ 845	\$ 853
51430.5	Interim Administrator Expenses		\$ 32,994	\$ -	\$ -	\$ -	\$ -	\$ -
51430.6	Administrator Benefit Payout		\$ 7,680	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Subtotal Administrator/Clerk Expenses</i>	\$ 74,684	\$ 98,576	\$ 78,003	\$ 83,999	\$ 54,884	\$ 78,795	\$ 85,612
51440.1	Payroll Expenses - S.S. & Medicare	\$ 23,141	\$ 23,487	\$ 21,783	\$ 24,222	\$ 13,456	\$ 20,185	\$ 21,818
	51400 TOTAL	\$ 218,944	\$ 228,378	\$ 222,894	\$ 250,934	\$ 161,541	\$ 226,400	\$ 254,354

		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
51500 FINANCIAL ADMINISTRATION								
51500.1	Audit & Accounting Fees	\$ 6,600	\$ 6,350	\$ 6,500	\$ 6,350	\$ 6,600	\$ 6,350	\$ 6,600
51500.2	Property Assessor Contract	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
51500.4	Treasurer Salary	\$ 4,109	\$ 5,852	\$ -	\$ -	\$ -	\$ -	\$ -
51500.5	Treasurer Supplies & Expenses	\$ 2,621	\$ 2,309	\$ 745	\$ 2,650	\$ 1,928	\$ 2,650	\$ 2,650
51500 TOTAL		\$ 25,830	\$ 27,011	\$ 19,745	\$ 21,500	\$ 21,028	\$ 21,500	\$ 21,750
51600 GENERAL BUILDING, TOWN HALL								
51600.1	Hall Supplies/Maintenance/Repairs	\$ 7,455	\$ 20,611	\$ 10,925	\$ 8,500	\$ 7,924	\$ 8,500	\$ 8,500
51600.2	HVAC Maintenance & Repairs	\$ 778	\$ 765	\$ 2,013	\$ 1,000	\$ 1,033	\$ 1,200	\$ 1,000
51600.3	Security Monitoring & Emergency Generator	\$ 476	\$ 505	\$ 311	\$ 700	\$ 156	\$ 700	\$ 700
51600.4	Town Hall Utilities	\$ 14,449	\$ 16,555	\$ 21,072	\$ 21,757	\$ 14,014	\$ 21,021	\$ 21,757
	<i>Subtotal General Buildings, Town Hall</i>	<i>\$ 23,158</i>	<i>\$ 38,436</i>	<i>\$ 34,322</i>	<i>\$ 31,957</i>	<i>\$ 23,127</i>	<i>\$ 31,421</i>	<i>\$ 31,957</i>
51610.1	Maintenance Worker Wages	\$ 19,241	\$ 17,343	\$ 21,540	\$ 25,680	\$ 15,836	\$ 23,755	\$ 26,445
51610.2	Maintenance Asst. Worker Wages (Seasonal)	\$ 4,655	\$ 2,920	\$ -	\$ -	\$ -	\$ -	\$ -
51600 TOTAL		\$ 70,211	\$ 97,135	\$ 55,863	\$ 57,637	\$ 38,963	\$ 55,176	\$ 58,402
51900 OTHER GENERAL GOVERNMENT								
51938.1	Property & Liability Insurance	\$ 21,469	\$ 23,997	\$ 19,311	\$ 21,250	\$ 11,692	\$ 21,250	\$ 21,250
51980.1	Employee Assistance Program	\$ 1,148	\$ 1,196	\$ 1,170	\$ 1,196	\$ 1,170	\$ 1,196	\$ 1,196
51980.2	Town Events, Awards & Memorials	\$ 942	\$ 1,220	\$ 322	\$ 1,700	\$ 458	\$ 750	\$ 1,700
51900 TOTAL		\$ 23,558	\$ 26,413	\$ 20,803	\$ 24,146	\$ 13,320	\$ 23,196	\$ 24,146
51000 TOTAL		\$ 411,591	\$ 444,294	\$ 366,840	\$ 419,147	\$ 274,367	\$ 384,702	\$ 420,657

PUBLIC SAFETY – LAW ENFORCEMENT/INSPECTION

Law enforcement services are contracted through the Outagamie County Sheriff's Department to provide coverage to the Town through four officers. Crossing guards are provided at Holy Spirit School through a joint municipal agreement with the Village of Harrison.

MISSION STATEMENT

Through the use of contracted services, we provide our community a professional and timely response to requests for services which includes the fair and equitable application of the law, regulations and Town ordinances to meet the highest expectations of public safety in our community.

52100 Public Safety - Law Enforcement								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
52100 LAW ENFORCEMENT								
52100.1	Deputies Administration Contract Fee	\$ 18,227	\$ 16,738	\$ 12,576	\$ 16,738	\$ 16,034	\$ 17,876	\$ 17,013
52100.2	Deputies Equipment & Supplies	\$ 257	\$ 769	\$ 585	\$ 600	\$ 424	\$ 525	\$ 600
	<u>Deputies Salary & Benefits</u>							
	Officers (4 Sheriff's Deputies)	\$ 354,829	\$ 329,221	\$ 334,464	\$ 329,764	\$ 87,788	\$ 334,464	\$ 329,764
	Overtime	\$ 9,710	\$ 5,530	\$ 5,000	\$ 5,000	\$ 3,632	\$ 5,000	\$ 5,000
52100.3	Deputies Salaries/Benefits	\$ 364,540	\$ 334,751	\$ 251,528	\$ 334,764	\$ 320,683	\$ 334,764	\$ 340,250
52100.4	Deputies Squad Vehicles	\$ 45,935	\$ 43,641	\$ 33,933	\$ 44,400	\$ 37,367	\$ 44,400	\$ 44,400
52110.1	Crossing Guard Supplies & Expenses	\$ 3,680	\$ 3,490	\$ 3,680	\$ 3,500	\$ 2,080	\$ 3,350	\$ 3,500
52100 TOTAL		\$ 432,639	\$ 399,388	\$ 302,303	\$ 400,002	\$ 376,588	\$ 400,915	\$ 405,763

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 annual stipend as well as department officers who provide further leadership including 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 further supplement services and also utilizes automatic aid agreements with Wrightstown Fire Department, Harrison Fire Department and Hollandtown Fire Department.

MISSION STATEMENT

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

PUBLIC SAFETY – EMERGENCY MANAGEMENT

Emergency Management services are completed by the Fire Chief. Services include creating a framework within the community to reduce vulnerability to hazards and cope with 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.

MISSION STATEMENT

The mission of Town of Buchanan Emergency Management is to coordinate, implement and lead our Town government emergency management. Enabling effective preparation for and efficient response to, emergencies and disasters in order to save lives, reduce human suffering and reduce 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.

52310 Public Safety - Emergency Management								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
52310 EMERGENCY MANAGEMENT								
	Emergency Management							
52310.1	Emergency Services Coordinator Salary	\$ 45,900	\$ 47,000	\$ 48,493	\$ 51,810	\$ 10,960	\$ 10,960	\$ -
52310.2	Mileage Reimbursement	\$ 862	\$ 889	\$ 967	\$ 950	\$ 120	\$ 120	\$ -
52310.3	Emergency Vehicle Fuel & Maintenance	\$ 1,055	\$ 986	\$ 1,086	\$ 1,500	\$ 518	\$ 1,500	\$ -
52310.4	Supplies & Expenses	\$ 1,399	\$ 1,310	\$ 1,989	\$ 4,360	\$ 1,681	\$ 2,522	\$ 2,500
52310.5	Conferences & Training	\$ -	\$ 283	\$ -	\$ 500	\$ 128	\$ 128	\$ -
52310.6	Public Safety & Education (Safety Day)	\$ 1,141	\$ 1,096	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
52310.7	EM Coordinator Benefit Payout	\$ -	\$ -	\$ -	\$ -	\$ 10,729	\$ 10,729	\$ -
52310 TOTAL		\$ 50,356	\$ 51,563	\$ 52,535	\$ 60,120	\$ 24,136	\$ 26,959	\$ 3,500

PUBLIC SAFETY – EMERGENCY MEDICAL SERVICES

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

MISSION STATEMENT

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

52315 Public Safety - Emergency Medical Services (EMS)								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
52315 EMERGENCY MEDICAL SERVICES (EMS)								
	Emergency Medical Services (EMS)							
52315.1	EMS Compensation (9 members)	\$ 7,615	\$ 8,480	\$ 7,903	\$ 12,000	\$ 941	\$ 10,000	\$ 12,000
52315.2	Length of Service Award Program (LOSA)	\$ 3,000	\$ 3,101	\$ -	\$ -	\$ -	\$ -	\$ -
52315.4	EMS Events & Parties	\$ 598	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -
52320.1	AED Equipment & Maintenance	\$ 4,246	\$ 4,605	\$ 4,605	\$ 5,000	\$ 5,187	\$ 5,187	\$ 5,000
52320.2	Office Supply & Cell Phone	\$ 1,226	\$ 1,192	\$ 868	\$ 1,300	\$ 224	\$ 375	\$ 1,300
52320.3	Communication Equipment	\$ 920	\$ 996	\$ -	\$ -	\$ -	\$ -	\$ -
52320.4	Conferences & Training	\$ 5,905	\$ 4,466	\$ 8,886	\$ 5,000	\$ 893	\$ 1,000	\$ 5,000
52320.5	Dues & Subscriptions	\$ -	\$ 270	\$ 286	\$ 300	\$ 286	\$ 286	\$ 300
52320.6	Equipment & Supplies	\$ 5,781	\$ 4,447	\$ 6,685	\$ 6,000	\$ 2,530	\$ 3,795	\$ 6,000
52320.7	Uniforms, Clothing & PPE	\$ 1,768	\$ 825	\$ 1,101	\$ 2,000	\$ 57	\$ 250	\$ 2,000
52320.8	Vehicle Safety Equipment	\$ 1,500	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ -
52300 TOTAL		\$ 32,559	\$ 29,940	\$ 30,335	\$ 31,600	\$ 10,118	\$ 20,893	\$ 31,600

PUBLIC SAFETY – BUILDING INSPECTION

Other services provided within the public safety category include building inspection. Building inspection is contracted for service with a state-certified building inspector.

52400 Public Safety - Building Inspection								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
52400 BUILDING INSPECTION								
52400.1	Inspector Contract Fees	\$ 10,597	\$ 11,965	\$ 11,917	\$ 12,000	\$ 9,820	\$ 14,730	\$ 15,000
52400.2	Inspector Supplies and Expense	\$ 303	\$ 916	\$ -	\$ 500	\$ 661	\$ 661	\$ 600
52400 TOTAL		\$ 10,900	\$ 12,881	\$ 11,917	\$ 12,500	\$ 10,481	\$ 15,391	\$ 15,600

PUBLIC WORKS

The Town public works program is not defined by a particular department or personnel, but services which it provides. Public works includes highway and street maintenance, sanitation, a contribution to mass transit as well as other road related facilities such as street lights and drainage. The Town completes the majority of services through contracting and the assistance of a consulting Town Engineer.

MISSION STATEMENT

We responsibly manage 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 of our community. Our contracted services are managed to ensure high quality, value and performance for all our community.

53000 Public Works								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
53300 HIGHWAY & STREET MAINTENANCE								
53311.1	General Maintenance Expenses	\$ 41,629	\$ 48,936	\$ 68,165	\$ 70,000	\$ 16,512	\$ 75,458	\$ 85,000
53311.2	Ditching & Cutting	\$ 3,186	\$ 3,563	\$ 1,970	\$ 9,400	\$ 6,162	\$ 9,400	\$ 9,400
53311.3	Engineering Consulting	\$ 14,901	\$ 13,077	\$ 5,938	\$ 13,500	\$ 8,077	\$ 13,500	\$ 21,500
53311.4	Winter Maintenance - Roads	\$ 42,639	\$ 108,773	\$ 109,077	\$ 110,000	\$ 58,743	\$ 78,743	\$ 95,000
53311.4	Winter Maintenance - Sidewalks/Trails	\$ 2,518	\$ 19,663	\$ -	\$ -	\$ -	\$ -	\$ -
53311.5	Street Sign & Striping Supply & Expenses	\$ 6,518	\$ 2,362	\$ 3,257	\$ 6,000	\$ 2,735	\$ 5,285	\$ 8,000
53311.6	Vehicle & Machinery Fuel & Maintenance	\$ 1,530	\$ 2,471	\$ 2,422	\$ 2,500	\$ 2,241	\$ 2,500	\$ 3,000
53300 TOTAL		\$ 112,921	\$ 198,845	\$ 190,828	\$ 211,400	\$ 94,470	\$ 184,886	\$ 221,900
53400 ROAD RELATED FACILITIES								
53420.1	Street Lighting	\$ 25,863	\$ 21,950	\$ 24,529	\$ 24,000	\$ 14,877	\$ 22,316	\$ 24,000
53431.1	Sidewalk/Trail Conststruction & Maintenance	\$ 296	\$ 533	\$ 1,114	\$ 550	\$ 521	\$ 550	\$ 550
53441.1	Drainage Repair & Maintenance	\$ 5,478	\$ 3,937	\$ 6,727	\$ 5,000	\$ 3,309	\$ 7,000	\$ 10,000
53441.2	Culvert/Driveway Review Fees	\$ 2,800	\$ 2,925	\$ 9,851	\$ 3,000	\$ 4,555	\$ 5,000	\$ 5,000
53448.1	Stormwater Fees (GCSU Fee/DNR Fee)	\$ 1,518	\$ 1,518	\$ 1,018	\$ 1,518	\$ 1,018	\$ 1,518	\$ 1,518
53400 TOTAL		\$ 35,955	\$ 30,863	\$ 43,239	\$ 34,068	\$ 24,280	\$ 36,384	\$ 41,068
53500 MASS TRANSIT								
53520.1	Valley Transit Expenses	\$ 58,925	\$ 57,516	\$ 60,095	\$ 60,772	\$ 35,056	\$ 60,772	\$ 56,745
53500 TOTAL		\$ 58,925	\$ 57,516	\$ 60,095	\$ 60,772	\$ 35,056	\$ 60,772	\$ 56,745
53600 SANITATION								
53620.1	Garbage & Recycling Collection/Disposal	\$ 284,902	\$ 270,400	\$ 270,117	\$ 287,363	\$ 155,255	\$ 281,100	\$ 289,753
53620.2	Yard Waste Collection/Disposal		\$ 31,651	\$ 44,112	\$ 33,619	\$ 13,180	\$ 33,619	\$ 33,619
53620.3	Large Item Collection/Recycling	\$ 720	\$ 1,257	\$ 1,060	\$ 1,000	\$ 660	\$ 1,000	\$ 1,000
53600 TOTAL		\$ 285,622	\$ 303,307	\$ 315,289	\$ 321,982	\$ 169,095	\$ 315,719	\$ 324,372
53000 TOTAL		\$ 493,423	\$ 590,531	\$ 609,451	\$ 628,222	\$ 322,901	\$ 597,761	\$ 644,085

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.

MISSION STATEMENT

We 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.

55000 Culture, Recreation & Education									
		2012	2013	2014	2015	YEAR	YEAR END		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	TO DATE	ESTIMATE	2016	
						9/1/2015	2015	ADOPTED	
55200 PARKS									
55200.1	Parks Supplies & Expenses	\$ 5,086	\$ 6,155	\$ 7,547	\$ 6,500	\$ 2,287	\$ 3,431	\$ 6,500	
55200.2	Community Park (shared w/Harrison)	\$ 2,447	\$ 2,470	\$ 2,599	\$ 4,000	\$ 1,968	\$ 4,000	\$ 6,500	
55200 TOTAL		\$ 7,533	\$ 8,625	\$ 10,147	\$ 10,500	\$ 4,255	\$ 7,431	\$ 13,000	
55300 RECREATION PROGRAMS & EVENTS									
55300.1	Recreation Programs & Events (Chickenfest)	\$ 2,500	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	
55300.1	Summer Park Program (Ice Cream Socials [3])	\$ 3,542	\$ 4,372	\$ 5,027	\$ -	\$ -	\$ -	\$ 500	
55300 TOTAL		\$ 6,042	\$ 7,372	\$ 8,027	\$ -	\$ -	\$ -	\$ 500	
55000 TOTAL		\$ 13,575	\$ 15,997	\$ 18,173	\$ 10,500	\$ 4,255	\$ 7,431	\$ 13,500	

CONSERVATION AND 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 which includes meeting the Town's statutory requirements as a MS4 permitted community for stormwater management.

MISSION STATEMENT

We strive 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. We shall continually work to improve the unique qualities of our community through innovative tools, collaborative approaches and strategic decision making.

56000 Conservation & Development								
		2012	2013	2014	2015	YEAR	YEAR END	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	TO DATE	ESTIMATE	2016
						9/1/2015	2015	ADOPTED
56700 ECONOMIC DEVELOPMENT								
56700.1	Economic Development Memberships/Initiatives	\$ 1,185	\$ 3,636	\$ 3,636	\$ 185	\$ 210	\$ 210	\$ 3,678
56700 TOTAL		\$ 1,185	\$ 3,636	\$ 3,636	\$ 185	\$ 210	\$ 210	\$ 3,678
56900 PLANNING & ZONING/EROSION/CONSERVATION								
56900.1	Erosion & Drainage Review Expenses	\$ 1,176	\$ 3,969	\$ 5,790	\$ 4,000	\$ 3,866	\$ 5,799	\$ 6,000
56900.2	Plan Commission & Board of Adjustment Pay	\$ 3,080	\$ 2,570	\$ 2,780	\$ 3,720	\$ 1,180	\$ 3,720	\$ 3,720
56900.3	Zoning Supplies & Expenses (Eng., Municipal Code)	\$ 605	\$ -	\$ 2,658	\$ 3,000	\$ 3,000	\$ 2,600	\$ 1,000
56900.4	Zoning Publication of Notices	\$ 481	\$ 103	\$ 22	\$ 500	\$ 145	\$ 500	\$ 500
	Stormwater Plan Implementation (MS4 Permit)							
	NEWSC Dues	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	MS4 Annual Reporting	\$ 299	\$ 380	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	Ongoing Illicit Discharge Field Screening	\$ 6,300	\$ -	\$ 4,205	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
	Speedway Heights Pond O&M		\$ 5,700	\$ 4,111	\$ 6,500	\$ 6,632	\$ 6,632	\$ 7,500
56900.5	Subtotal Stormwater Plan Implementation	\$ 7,599	\$ 8,460	\$ 9,816	\$ 14,300	\$ 14,432	\$ 14,432	\$ 15,300
	County Aerial Photography Project Contribution							
56900 TOTAL		\$ 12,940	\$ 15,103	\$ 21,066	\$ 25,520	\$ 22,623	\$ 27,051	\$ 26,520
56000 TOTAL		\$ 14,125	\$ 18,739	\$ 24,702	\$ 25,705	\$ 22,833	\$ 27,261	\$ 30,198

OTHER FINANCING AND DEBT SERVICE

This program is provided to meet the Town’s budget and financing policies with regard to undesignated funds, contingency funding and debt service. 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.

MISSION STATEMENT

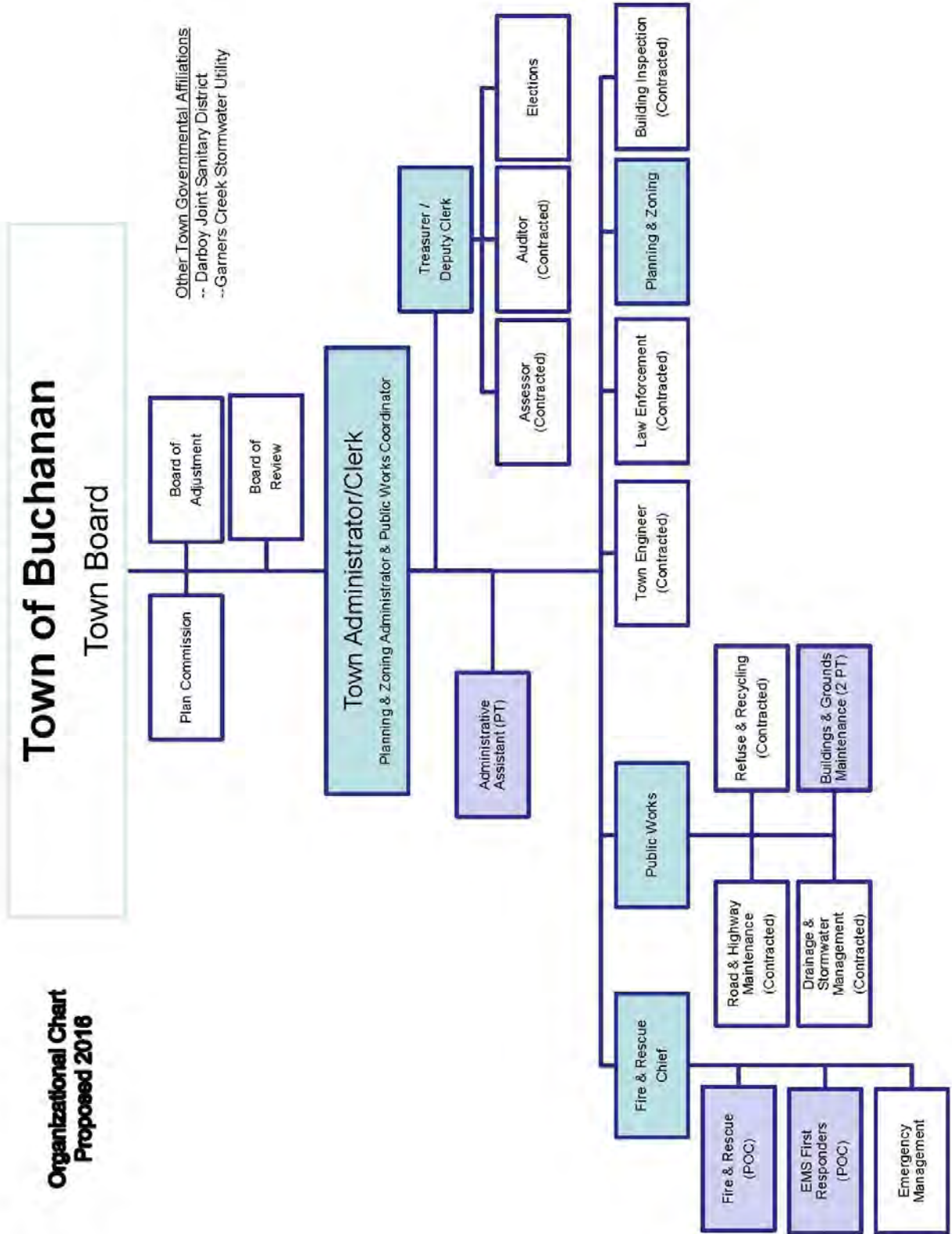
There is no mission statement for this department, funding is guided by Town adopted budget and financing polices.

Other Financing Uses								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
CONTINGENCY & RESERVES								
	Contingency Fund - Unallocated	\$ 7,023	\$ 11,701	\$ -	\$ 55,027	\$ -	\$ 55,027	\$ -
	Fire Apparatus Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Building Improvement Fund	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
	Park & Trail Development Fund	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 10,000
TOTAL CONTINGENCY & RESERVES		\$ 7,023	\$ 11,701	\$ -	\$ 70,027	\$ -	\$ 70,027	\$ 80,000
TOTAL OTHER FINANCING USES		\$ 7,023	\$ 11,701	\$ -	\$ 70,027	\$ -	\$ 70,027	\$ 80,000

58000 Debt Service Fund								
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	YEAR TO DATE 9/1/2015	YEAR END ESTIMATE 2015	2016 ADOPTED
58000 DEBT SERVICE								
	2007/2008 G.O. Promissory Notes	\$ 185,432	\$ 189,804	\$ 188,797	\$ 182,593	\$ 9,399	\$ 182,593	\$ 181,388
58000 TOTAL		\$ 185,432	\$ 189,804	\$ 188,797	\$ 182,593	\$ 9,399	\$ 182,593	\$ 181,388
58000 TOTAL		\$ 185,432	\$ 189,804	\$ 188,797	\$ 182,593	\$ 9,399	\$ 182,593	\$ 181,388

Appendices

Appendix A: Town Organizational Chart



Appendix B: Budget and Financing Policies



Town of Buchanan

N178 County Road N
Appleton, WI 54915

Town of Buchanan Budget and Financial Policies



Adopted by Town Board: March 16, 2010

Town of Buchanan Budget and Financial Policies

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Introduction

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

The purpose for these policies are:

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

Operations Budget Policies

Annual Budget Process

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

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

Development Philosophy

The philosophy for Town budget development includes the following guides:

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

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

Audit

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

Budget Adjustments and Balances

Budget Adjustments

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

Uncompleted Projects or Appropriations

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

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

Budget Reporting

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

Donations

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

Collateralization

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

Purchasing Policy

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

Debt Policy

Objective

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

Policy

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

General Guidelines

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

Refunding

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

Disclosure

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

Capital Improvement Plan Policy

Policy

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

General Guidelines

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

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

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

Fund Balance Policy

Objective

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

Definition

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

Policy

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

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

Procedure

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

Formula

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

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

Investment Policy

Objective

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

Policy

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

Investment Objective

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

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

Delegation of Authority

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

Ethics and Conflict of Interest

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

Authorized and Suitable Investments

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

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