



# 2015 Adopted Budget

Approved:  
November 18, 2014

**Town of Buchanan**

N178 County Road N

Appleton, WI 54915

[www.townofbuchanan.org](http://www.townofbuchanan.org)

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# Town of Buchanan 2015 Approved Budget

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**Appendices**

Appendix A:	Town Organizational Chart
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## **TOWN BOARD**

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Mark McAndrews, Chairperson (Term expires April 2015)  
Karen Lawrence, Supervisor I (Term expires April 2015)  
Dennis Reinke, Supervisor II (Term expires April 2016)  
Chuck Kavanaugh, Supervisor III (Term expires April 2015)  
Dean Klanderman, Supervisor IV (Term expires April 2016)

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## **PLAN COMMISSION**

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Jerry Wallenfang, Chairperson  
Mark McAndrews  
Kalen Cornette  
John Hoffmann  
Chuck Kavanaugh  
Mary Van Wychen  
Jon Lamers

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## **BOARD OF ADJUSTMENT**

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Jerry Wallenfang  
Michael Jensema  
Kenneth Rottier

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## **BOARD OF REVIEW**

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Mark McAndrews  
Karen Lawrence  
Kalen Cornette  
Chuck Kavanaugh  
Brian Starszak  
Jerry Wallenfang  
Alan Lamers

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

## TOWN STAFF

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### **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  
Clint Kriewaldt, Deputy  
Jim Burke, Deputy  
Troy Janda, Deputy

### **Building Inspector**

Paul Hermes

### **Fire & Rescue**

Rick Schroeder, Fire Chief  
Lisa Van Schyndel, Division Chief &  
Emergency Management Coordinator

### **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

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### INFORMATION, STATISTICS & DEMOGRAPHICS

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#### General

- Established 1858
- Area in square miles: 18.4
- Population: 6,755 (2010 Census), 6,920 (WDOA 2014 Estimate)
- 2025 population projection: 11,147 (WDOA)
- Town Board: 5 members; Plan Commission 7 members
- Full-Time employees: 2; Part-Time employees: 4.0; Seasonal employees: 1

#### Finance

- 2015 total budget: \$4,568,612
- 2015 (budget year) Town tax rate: \$3.22/\$1,000 valuation
- 2015 (budget year) total assessed valuation: \$585,388,600
- 2015 (budget year) Town tax levy: \$1,883,418
- Total G.O. debt (Est 2014): \$345,000
- Net New Construction (2013-2014): 1.18%

#### Public Safety

- Volunteer fire department (Buchanan Fire & Rescue)
- Number of volunteer firefighters: 35
- Volunteer EMS squad
- Number of volunteer EMS squad members: 12
- 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](http://www.townofbuchanan.org)).

## LOCATION

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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 and the Towns of Harrison, 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

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The Town is served by a five member Town Board, all of which were elected (or appointed) for two year terms. A full-time appointed Administrator/Clerk manages the affairs 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 Town of Harrison.

A portion of the Town is also served by the Garners Creek Storm Water Utility ([garnerscreekutility.org](http://garnerscreekutility.org)). The Utility serves the Town as well as the Town of Harrison and Village of

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**

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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**

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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 in September of 2007 and most recently amended in March of 2010. 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

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November 13, 2014

### **Honorable Members of the Town of Buchanan Town Board:**

**W**e are pleased to present to you the 2015 budget for the Town of Buchanan. This document serves to improve the transparency of the budget process and improve the decision making ability 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 2015 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 in 2014. This budget serves to assist the Town in allocating resources toward the achievement of these goals:

**Goal #1:** Plan, provide and maintain adequate infrastructure which supports quality of life and serves as the foundation for a healthy economy.

**Goal #2:** Provide a safe and secure community; which is fundamental to the quality of life and economic vitality of the Town.

**Goal #3:** Provide a professional, efficient, transparent, and accountable Town government dedicated toward service excellence.

**Goal #4:** Strengthen the foundation, enhance the value, and improve the quality of our Town neighborhoods.

**Goal #5:** Build a comprehensive economic development strategy, which results in a vibrant and diverse economy for the Town of Buchanan.

## **STATE LEVY LIMITS**

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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 2013 to 2014 the Town experienced a 1.18% growth in net new construction; therefore the Town is allowed to increase its levy by this amount for 2015. In the previous year, the Town experienced a 0.701% growth.

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### **LEVY LIMIT REFERENDUM: NOVEMBER 4, 2014**

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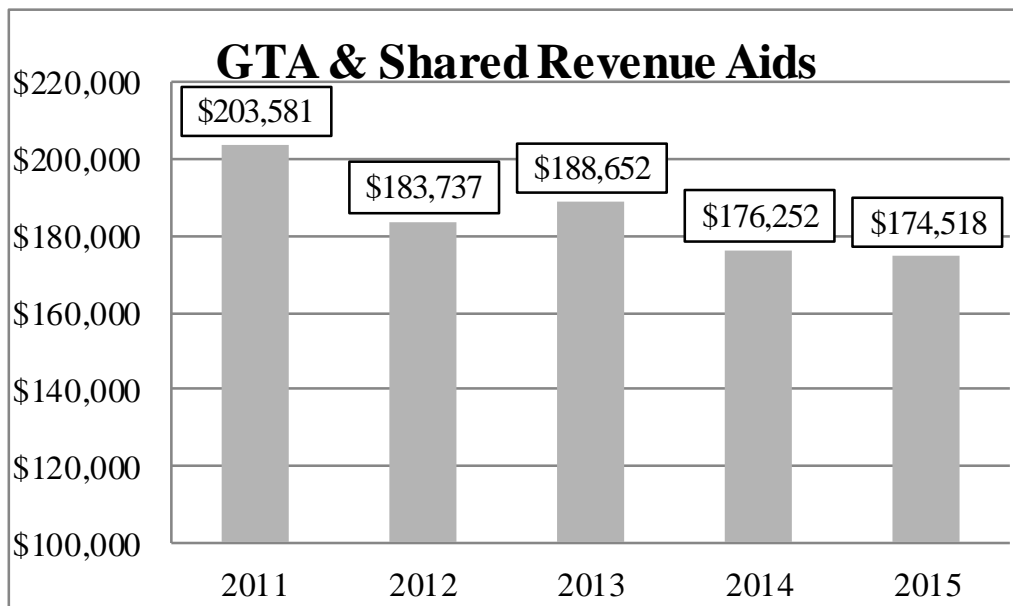
A resolution to utilize the referendum option to exceed State levy limits was approved by the Town Board on August 19, 2014. The referendum asked to allow for a levy increase of up to \$350,000 per year. If approved, funding was to be used exclusively on road paving and road maintenance. The referendum was on the November 4, 2014 General Election. Of the total 3,118 ballots cast, 1,703 electors voted in favor of the referendum and 1,113 voted against. Therefore, the Town is allowed to exceed State levy limits for the 2015 budget by up to \$350,000.

The proposed budget therefore reflects the outcome of a successful referendum, including an additional \$350,000 for road paving and maintenance activities.

## **STATE OF WISCONSIN MAJOR AIDS**

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Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids and State Shared Revenues. The Town has experienced significant reduction in aids for the past several years. This trend continues for 2015. The following table illustrates these aids for the last five years.



### 2015 BUDGET MAJOR FIGURES

The 2015 budget calls for the following:

- ❖ \$4,568,612 in total expenditures, 85.5% increase from 2014.
- ❖ \$1,883,418 Town tax levy, 23.60% increase from 2013.
- ❖ \$1,397,000 in new debt proceeds for capital projects.
- ❖ Tax rate of \$3.22/\$1,000 of assessed value.
- ❖ Special charge for residential waste collection/disposal of \$123.00, increase of \$10.00 from 2014.

### OTHER FISCAL CONSIDERATIONS & CHALLENGES

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

The priorities and funding recommendations for the 2015 fiscal year reflect the conditions of the current economy and Town challenges ahead. 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 2014, 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. Both housing and commercial growth have 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 industrial growth will continue to be a major Town constraint. The Town initiated an economic development strategic plan with the assistance of East Central Wisconsin Regional Planning Commission in 2012 which it will use as a guide in future planning.

★ ★ ★ ★ ★ ★ ★ ★ ★ ★

2014 Key Development  
Statistics (to date)

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

★ ★ ★ ★ ★ ★ ★ ★ ★ ★

There are several other key fiscal challenges that face the Town of Buchanan which have made balancing the budget an increasingly challenging task.

- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- 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 3.4% since last year. Town's total assessed value increased by .86% since last year.
- For 2015, 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.
- Funding the CTH CE/Van Roy Road/Eisenhower Drive roundabouts project has placed a significant constraint on the Town's ability to fund other capital projects in the past. This has resulted in significant levels of deferred maintenance.
- 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

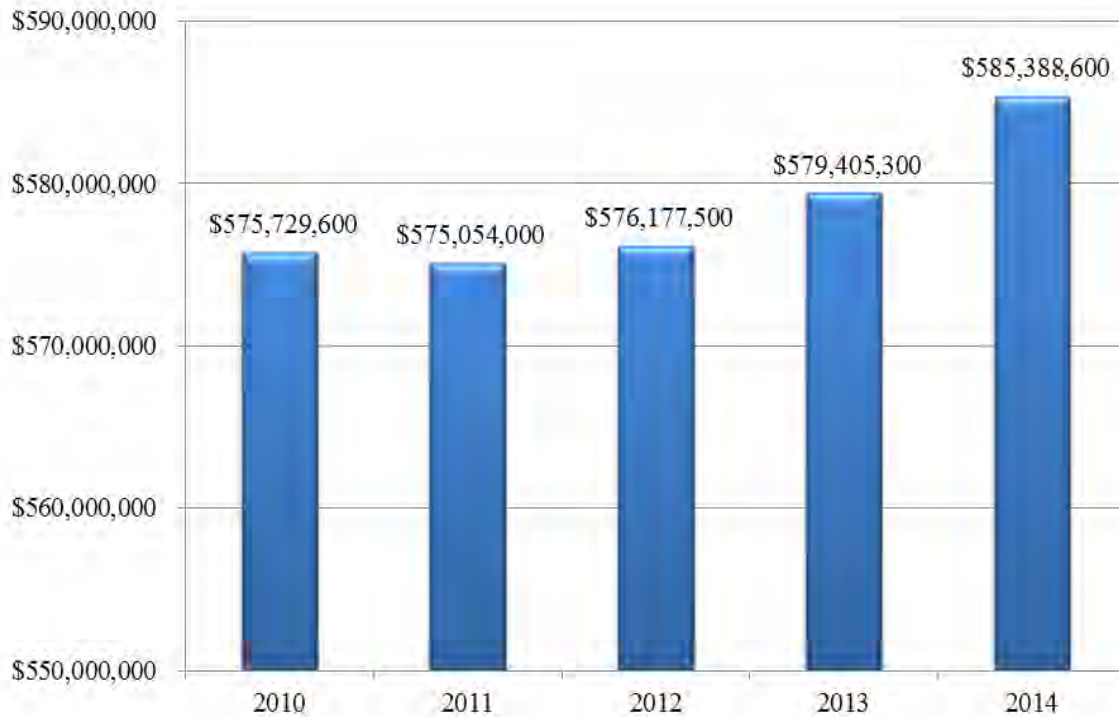
The total assessed value of the Town is \$585,388,600, a 1.03% increase from the previous year. The 2015 budget results in a tax rate of \$3.22 per \$1,000 of assessed value. For a \$200,000 assessed property, this results in a total Town tax of \$644 (not including any changes to special charges).

The following charts display the Town's total assessed values from 2009 through 2014 (2015 budget).

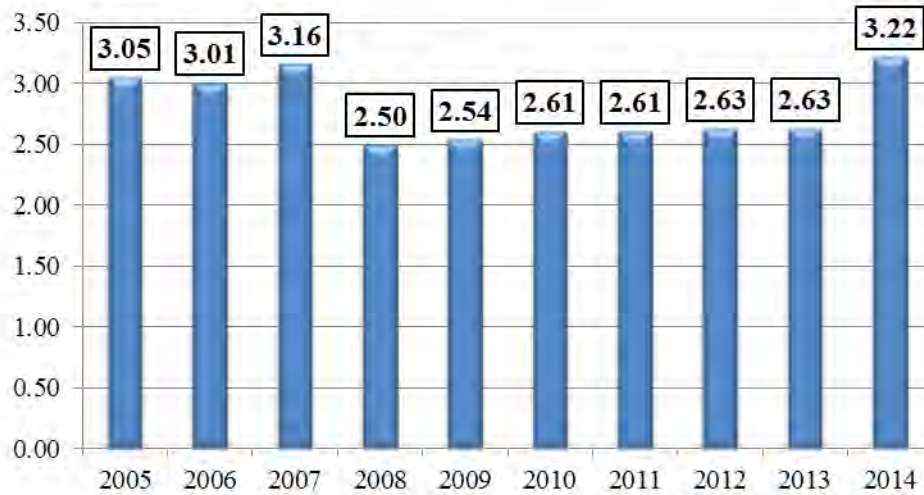
★★★★★★★★★★  
Top 5 Assessed Properties  
(in millions)

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

★★★★★★★★★★



The following charts display the Town's tax rate for the past ten years.



The following table shows the effect of the tax rate increase on various assessed values.

For example, a property assessed at \$200,000 paid \$526 in taxes to the Town in 2014. The 2015 budget tax rate of \$3.22 would therefore result in a change of \$118.

<b>Budget Impact to Buchanan Residents</b>					
Town Tax Rate		<u>Assessed Value of Property</u>			
		\$150,000	\$200,000	\$250,000	\$300,000
<b>2013 (14 Budget)</b>	<b>2.63</b>	\$395	\$526	\$658	\$789
<b>2014 (15 Budget)</b>	<b>3.22</b>	\$483	\$644	\$805	\$966
Town Tax Rate		<u>Tax Increase from 2014 Rate</u>			
		\$150,000	\$200,000	\$250,000	\$300,000
<b>2014 (15 Budget)</b>	<b>2.63</b>	\$89	\$118	\$148	\$177

## OVERVIEW OF PERSONNEL & SALARIES

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One of the most valuable assets the Town of Buchanan has 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 2015.

<b>Position</b>	<b>Classification</b>	<b>2014 Budget</b>	<b>2014 Budget</b>
<b>Administrator/Clerk</b>	Full Time/Salary	\$75,000	\$80,000
<b>Treasurer / Dep. Clerk</b>	Part Time/Hourly	\$17.67/hour	\$19.85/hour
<b>Administrative Assistant</b>	Part Time/Hourly	\$17.68/hour	\$18.03/hour
<b>Maintenance Worker</b>	Part Time/Hourly	\$16.95/hour	\$17.12/hour
<b>Summer Assistant Maintenance Worker</b>	Seasonal/Part Time/Hourly	\$10.75/hour	\$10.75/hour
<b>Division Chief &amp; Emergency Mgmt. Coordinator</b>	Full Time/Salary	\$47,940	\$51,810
<b>Fire Chief</b>	Part Time/Salary	\$15,810	\$17,500

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

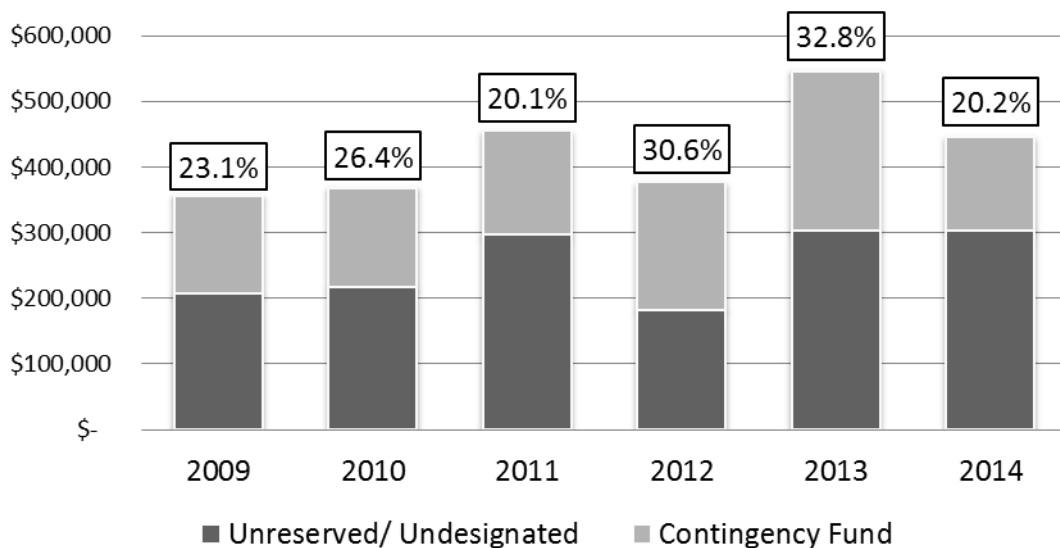
## FUND BALANCE HEALTH

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/undesignated 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.

In 2014, the Town Board authorized the use of the contingency and undesignated funds for the purposes of road paving and maintenance activities. Continued use of these funds for ongoing operations and maintenance is not a sustainable activity and is not advised.

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 undesignated funds can fluctuate year to year and are part of the Town's overall general fund.

An analysis of 2014 balances will be reviewed after the completion of the Town audit.



## CLOSING

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The Town of Buchanan has now reached a phase in its development, as a community and as an organization, in which prioritization and strategic thinking is fundamental. Improving strategic thinking and planning into the budget process along with performance measurement will assist the Town in prioritizing services and capital asset replacement. This budget includes fairly significant increases in tax levy, new debt proceeds and expenditures. Continued commitment of the Town Board and dedicated staff/volunteers is required to ensure the Town provides exceptional services through effective and efficient methods.

Respectfully Submitted,

*Joel Gregozeski*

Joel Gregozeski  
Town Administrator/Clerk

## **2015 PERFORMANCE MEASUREMENT**

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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 express 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 2010 Budget served as the first step in integrating budgeting and performance measurement. Throughout 2010, internal steps were taken to increase the availability of measures and accuracy for this purpose. The 2015 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 2014.

## **QUALITY OF LIFE - STRATEGIC AREA**

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- Maintain the environmental assets and rural character of the community so that it continues to be an attractive place to live.
- Develop a Town park system based upon neighborhood parks and nature-based facilities and encourage community involvement in facility development and improvement.
- Preserve or improve the quality of existing neighborhoods and maintain housing values over time.
- Preserve and protect the Town's historical resources to promote the cultural and general welfare of residents of Buchanan and provide for a more interesting, attractive and vital community.

<b>Quality of Life</b>	<b>Unit</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 YTD</b>
<b>Park Committee</b>	Meetings	6	5	2	0	0
<b>Summer Park Program</b>	# Events	9	8	5	5	5
<b>Town Owned Parkland</b>	Acres	25.37	25.37	25.37	25.37	25.37
<b>Wayfinding Signs Installed</b>	#	2	0	0	0	0
<b>Park Impact Fees Collected</b>	\$	\$20,280	\$3,305	\$7,651	\$6,498.70	\$3,606.30
<b>Capital Spending on Parks/Trails</b>	\$	\$14,957	\$3,529	\$0	\$0	0

### **PUBLIC SAFETY – STRATEGIC AREA**

- 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 volunteer services that exceed community needs.
- Continually evaluate contracted public safety providers to ensure Town needs are being met effectively.

<b>Public Safety</b>	<b>Unit</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 YTD</b>
<b>EMS Squad Calls</b>	#	192	211	199	205	251
<b>Fire &amp; Rescue Calls</b>	#	101	81	103	121	83
<b>Burning Permits</b>	# Permits Issued	295	498	459	447	340
<b>Fire Inspections</b>	# Comp.	281	326	343	315	268
<b>Avg. Service Fire/EMS Members</b>	Years	NA	9.7	8.8	9	9
<b>Volunteer Service Recognitions</b>	# Comp.	22	10	7	4	13
<b>Law Enforcement Deputies</b>	FTE Staff	4.25	4.25	4.0	4.0	4.0
<b>Deputies Incidents</b>	# (Crime View)	NA	2,032	3,075		
<b>Deputy Quarterly Reports Completed</b>	#	0	4	4	4	3

## FINANCIAL MANAGEMENT – STRATEGIC AREA

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- Implement the Town’s Budget and Financial Policies with a focus on collateralization of accounts, maintaining fund balances/contingencies and monitoring 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.

<b>Financial Management</b>	<b>Unit</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimated</b>
<b>Operating Budget</b>	\$	\$1,694,153	\$1,693,115	\$1,563,282	\$1,664,619	\$1,681,525
<b>Operating Cost Per Capita</b>	\$	\$253.35	\$245.59	\$236.29	\$240.83	\$243.28
<b>Debt Service</b>	\$	\$191,371	\$185,953	\$185,478	\$189,820	\$188,798
<b>Contingency Fund Used</b>	\$	\$0	\$63,621	\$0	\$0	\$99,809
<b>Assessable Parcels with Improvements</b>	#	2,277	2,289	2,294	2,304	2,318
<b>Board of Review Completed</b>	Date	7/13/10	7/27/11	7/26/12	7/22/13	6/25/2014
<b>Net New Construction</b>	%	1.245%	1.256%	0.284%	0.701%	1.18%
<b>Accounts Collateralization</b>	%	75% (est.)	100%	100%	100%	100%

## COMMUNITY DEVELOPMENT – STRATEGIC AREA

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- Continue to focus on the implementation of the Town’s 2007 Comprehensive Plan and 2008 Open Space and Recreation Facilities Plan as well as continued updates to the Town Municipal Code.
- Maintain open space, natural areas and farmland to preserve the Town’s rural character and support country living.
- Resolve annexation and boundary disputes in a mutually beneficial manner and work to reduce the risk and impact of future annexations.
- Maintain a significant, yet manageable rate of housing development that provides a variety of housing choices for residents in all stages of life.

<b>Community Development</b>	<b>Unit</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 YTD</b>
<b>Plan Commission</b>	Meetings	12	12	12	11	11
<b>Board of Adjustment</b>	Meetings	3	0	3	1	3
<b>Ordinances Adopted</b>	#	3	8	4	2	12
<b>Minor Land Divisions (CSM)</b>	#	9	10	17	9	9
<b>Plats</b>	#	0	0	0	0	0
<b>Special Exceptions</b>	#	2	2	7	1	2
<b>Variances</b>	#	3	0	3	1	3
<b>Single Family Home Permits</b>	#	11	7	11	11	5
<b>Annexations</b>	#	0	4	0	1	0
<b>Land Annexed</b>	Acres	0	57.62	0	2,918	0
<b>Total Agricultural (per Assessor)</b>	Acres	5,505	5,493	5,480	5,465	5,452

### **ECONOMIC DEVELOPMENT - STRATEGIC AREA**

- Continue to expand commercial and industrial development opportunities to “grow” and diversify the local economy.
- Through aesthetic improvements, design review and construction standards work to maintain a desirable commercial and industrial sector.
- Develop and maintain a physical, cultural, educational, and recreational environment in the Town that is conducive to business and residential development.

<b>Economic Development</b>	<b>Unit</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 YTD</b>
<b>Site Plans</b>	#	3	2	6	1	3
<b>Manufacturing Assessed Value</b>	\$	\$3,882,900	\$3,221,500	\$3,358,000	\$3,204,400	4,258,900
<b>Commercial Assessed Value</b>	\$	\$132,221,200	\$128,769,900	\$129,757,400	\$131,609,400	\$132,196,000
<b>FCEDP Member</b>	Yes/No	Yes	Yes	Yes	Yes	YES
<b>HOV Chamber Member</b>	Yes/No	Yes	Yes	Yes	Yes	YES

## INFRASTRUCTURE – STRATEGIC AREA

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- Improve processes, regulations and ordinances to preserve and maintain Town infrastructure through the assistance of a Town Engineer.
- 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.
- Improve 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.

Infrastructure	Unit	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 YTD
<b>Drainage Complaints</b>	#	33	24	8	11	17
<b>40% TSS Reduction, Town Portion</b>	%	25% Town, 35% GCSU	25% Town, 35% GCSU	25% Town, 35% GCSU	25% Town, 35% GCSU	TBD
<b>Residential Trash Collected</b>	Tons	1,709	1,733	1,697	1,684	TBD
<b>Recycling Collected</b>	Tons	479	543	636	582	TBD
<b>Yard Waste Collected</b>	Tons	262	174	214	225	TBD
<b>Appliance Stickers Sold</b>	#	151	107	17	12	TBD
<b>Bulky Item Stickers Sold</b>	#	256	176	59	55	TBD

## TRANSPORTATION – STRATEGIC AREA

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- Maintain and improve Town roads in a timely and well-planned manner.
- Promote a multi-modal transportation system for efficient, safe and convenient movement of people, goods and services.
- Implement short and long range improvements as found in the Comprehensive Plan, Official Map, CIP and engineering studies. Priority for improvements shall be given for the CTH CE highway corridor.

Transportation	Unit	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 YTD
<b>Avg. PASER, Rural Local</b>	1-10	6.21	5.92	5.92	5.39	5.39
<b>Avg. PASER, Urban Local</b>	1-10	5.97	5.94	5.95	5.76	5.76
<b>Avg. PASER, Urban Collector</b>	1-10	7.03	7.01	7.01	6.73	6.73
<b>Road Paving Completed</b>	Miles	0.60	0.35	0.26	0.28	0.41
<b>Town Managed Sidewalks/Trails</b>	Est. Miles	1.89	1.89	1.42	1.42	1.42
<b>Improvements in CE Corridor</b>	\$ (actual projects)	\$22,316	\$40,407	\$30,787	\$25,876	TBD

## ORGANIZATIONAL DEVELOPMENT – STRATEGIC AREA

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- Monitor and implement the recommendations in the 2009 Town Human Resource & Organizational Study.
- Maintain and continue to pursue additional opportunities for intergovernmental cooperation and/or regionalization of services.
- Through efficiencies and new technology, continue to improve the Town’s internal processes with a focus on customer service.

<b>Organizational Development</b>	<b>Unit</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 YTD</b>
<b>Town Board</b>	Meetings	19	16	15	15	23	12
<b>Resolutions</b>	Adopted	16	7	11	9	11	9
<b>FTE Employees</b>	#	2	2	2	2	2	2
<b>Newsletters</b>	#	3	4	4	2	2	3
<b>E-Newsletters</b>	#	NA	NA	NA	0	11	11
<b>Website Page Views</b>	#	36,966	45,801	52,543	47,810	46,205	45,687
<b>Twitter Followers</b>	#	10	36	42	65	89	160
<b>Twitter Tweets</b>	#	13	139	180	149	117	136
<b>Urban Towns Facilitated</b>	Meeting	NA	NA	3	4	N/A	N/A

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### TOWN GOALS, PLANS AND PRIORITIES

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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 (adopted 2012)
- 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 2012)
- Fire and Rescue Bylaws (adopted 2007); EMS Squad Bylaws (adopted 2010)

# Budget Summary



## 2015 ADOPTED BUDGET SUMMARY

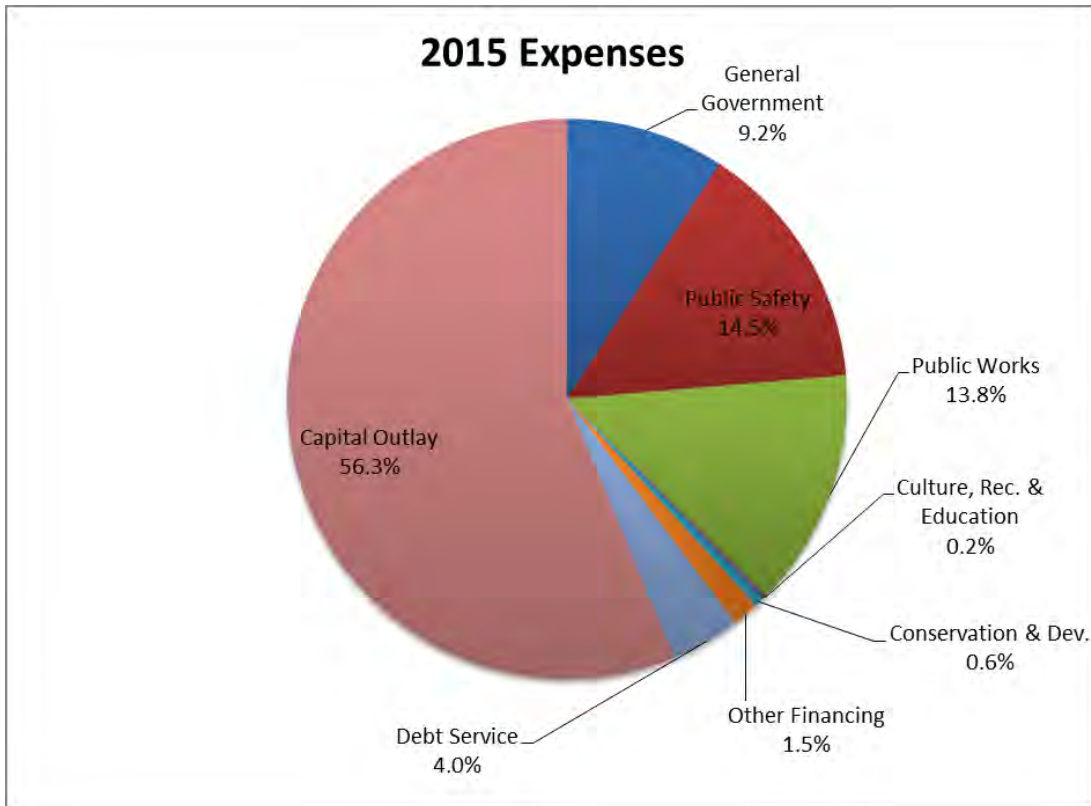
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The total budget for 2015 is \$4,568,612. The 2015 budget provides essential town services in order to meet the needs of the community and all statutory or regulatory requirements and mandates.<sup>1</sup>

### EXPENDITURES

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Close scrutiny was placed on all department expenditures particularly any new expenditures or significant increases in any line items. The Town continues to devote the majority of operating expenditures toward public safety. Public works operating expenditures contribute the next greatest segment of costs. Capital Outlay was increased significantly for 2015 to accommodate intersection improvements to College Avenue, Van Roy Road and Eisenhower Drive. Additionally, reconstruction of Springfield Drive is included for 2015.



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<sup>1</sup> 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.

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## KEY EXPENDITURES AND PROJECTS

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The following are some of the key expenditures that are reflected in department budgets for 2015 which are new or have significantly increased/decreased from the previous year.

- Funding to complete a building space needs analysis study.
- Increased funding for Town Hall building maintenance.
- Adjustments to staff salaries/wages/benefits.
- Replacement of personal protective equipment (turnout gear) for Fire & Rescue volunteers.
- Increased general road maintenance (potholing, striping & ditching/cutting).
- Elimination of Summer Fun in the Park program.
- Elimination of ChickenFest Fireworks support.
- Elimination of participating in the Fox Cities Regional Partnership program.
- Replacement of Self-Contained Breathing Apparatus (SCBA) for Fire & Rescue volunteers.
- Increased capital outlay for roads and highways.
- Funding to complete roundabout projects at County Road CE/Van Roy/Eisenhower.
- Funding to reconstruct Springfield Drive from Stillwater Trail to Eisenhower.
- Funding to develop a park pavilion at Hickory Park.
- Funding to repair tennis and basketball courts at Hickory Park.

## HIGHWAY EXPENDITURES

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Wisconsin State Statutes require that Towns get approval from electors on highway expenditures which exceed more than \$5,000 per mile. The Town currently has 45.97 miles of road which means that the Town can have \$229,850 of highway related expenditures without Town elector approval. Highway expenditures include a variety of activities including basic road maintenance, snow removal, signage, ditch mowing, related engineering, paving, reconstruction, etc.

As shown on the following table, the 2015 budget required elector approval for highway expenditures.

### Town of Buchanan Summary of ADOPTED Highway Expenditures 2015 ADOPTED Budget

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Item	2015 Budget
Highway & Street Maintenance	\$70,000
Snow Removal & Winter Maintenance	\$110,000
Street Sign Supply & Expense	\$6,000
Ditching & Cutting/Mowing	\$9,400
Road Maintenance Safety/Tools/Engineering	\$16,000
Sub-Total	\$211,400
<hr/>	
Highway/Road Capital Projects	
CTH CE/Eisenhower/Van Roy Intersection	\$1,100,000
Springfield Drive Reconstruction	\$620,000
2015 Road Paving & Maintenance Projects	\$599,350
Sub-Total	\$2,319,350
<b>TOTAL</b>	<b>\$2,530,750</b>

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Town Mileage = 45.97 \* \$5,000 = \$229,850. Therefore required to ask electors to allow greater sum at the town electors meeting.

Notes: 2014 Approved Highway Expenditure was \$630,000.

Overage  
Requested  
\$2,300,900

**Town of Buchanan**  
**Summary of Expenditures**  
**ADOPTED - Fiscal Year 2015**

Department	YEAR END			(Under)	Increase
	2014	ESTIMATE	2015	Over	(Decrease)
	BUDGET	2014	BUDGET	Budget	Budget
				2014	2014 to 2015
<b>General Government - 51000</b>					
51100	Legislative (Town Board)	\$ 31,930	\$ 31,930	\$ 31,930	\$ - \$ -
51300	Legal Service Fees	\$ 33,000	\$ 25,500	\$ 33,000	\$ (7,500) \$ -
51400	General Administration	\$ 225,520	\$ 233,338	\$ 250,934	\$ 7,818 \$ 25,414
51500	Financial Administration	\$ 21,500	\$ 21,500	\$ 21,500	\$ - \$ -
51600	General Building, Town Hall	\$ 55,558	\$ 51,043	\$ 57,637	\$ (4,515) \$ 2,079
51900	Other General Government	\$ 23,446	\$ 23,196	\$ 24,146	\$ (250) \$ 700
Subtotal - General Government		\$ 390,953	\$ 386,506	\$ 419,146	\$ (4,447) \$ 28,193
<b>Public Safety - 52000</b>					
52100	Law Enforcement	\$ 405,490	\$ 405,825	\$ 400,002	\$ 335 \$ (5,488)
52200	Fire & Rescue	\$ 141,477	\$ 141,477	\$ 157,847	\$ - \$ 16,370
52300	Emergency Management/EMS	\$ 85,480	\$ 85,480	\$ 91,720	\$ - \$ 6,240
52400	Building Inspection	\$ 12,500	\$ 12,500	\$ 12,500	\$ - \$ -
Subtotal - Public Safety		\$ 644,947	\$ 645,282	\$ 662,069	\$ 335 \$ 17,122
<b>Public Works - 53000</b>					
53300	Highway & Street Maintenance	\$ 188,200	\$ 194,800	\$ 211,400	\$ 6,600 \$ 23,200
53400	Road Related Facilities	\$ 33,018	\$ 34,018	\$ 34,068	\$ 1,000 \$ 1,050
53500	Mass Transit	\$ 60,000	\$ 60,000	\$ 60,772	\$ - \$ 772
53600	Sanitation	\$ 320,000	\$ 315,719	\$ 321,982	\$ (4,281) \$ 1,982
Subtotal - Public Works		\$ 601,218	\$ 604,537	\$ 628,222	\$ 3,319 \$ 27,004
<b>Culture, Recreation &amp; Education - 55000</b>					
55200	Parks	\$ 9,900	\$ 9,900	\$ 10,500	\$ - \$ 600
55300	Recreation Programs & Events	\$ 7,500	\$ 7,500	\$ -	\$ - \$ (7,500)
Subtotal - Culture, Recreation & Ed.		\$ 17,400	\$ 17,400	\$ 10,500	\$ - \$ (6,900)
<b>Conservation &amp; Development - 56000</b>					
56700	Economic Development	\$ 3,637	\$ 3,637	\$ 185	\$ - \$ (3,452)
56900	Planning & Zoning/Erosion/Conservation	\$ 23,370	\$ 23,370	\$ 25,520	\$ - \$ 2,150
Subtotal - Conservation & Development		\$ 27,006	\$ 27,006	\$ 25,705	\$ - \$ (1,301)

**Other Financing Uses**

Contingency & Reserves	\$	-	\$	-	\$	70,027	\$	-	\$	70,027
<b>Subtotal - Other Financing Uses</b>										
	\$	-	\$	-	\$	70,027	\$	-	\$	70,027

**Debt Service Fund - 58000**

58000 Debt Service	\$	188,798	\$	188,798	\$	182,593	\$	-	\$	(6,205)
<b>Subtotal - Debt Service Fund</b>										
	\$	188,798	\$	188,798	\$	182,593	\$	-	\$	(6,205)

**Capital Outlay - 57000**

57190 General Government	\$	6,300	\$	5,344	\$	8,500	\$	(956)	\$	2,200
57620 Parks & Recreation	\$	10,000	\$	10,000	\$	58,500	\$	-	\$	48,500
57220 Fire & Rescue	\$	29,500	\$	65,719	\$	114,500	\$	36,219	\$	85,000
57230 EMS - Emergency Management	\$	-	\$	-	\$	4,500	\$	-	\$	4,500
57331 Roads & Public Works	\$	547,156	\$	466,156	\$	2,384,350	\$	(81,000)	\$	1,837,194
57348 Stormwater & Drainage	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Subtotal - Capital Outlay</b>										
	\$	592,956	\$	547,219	\$	2,570,350	\$	(45,737)	\$	1,977,394

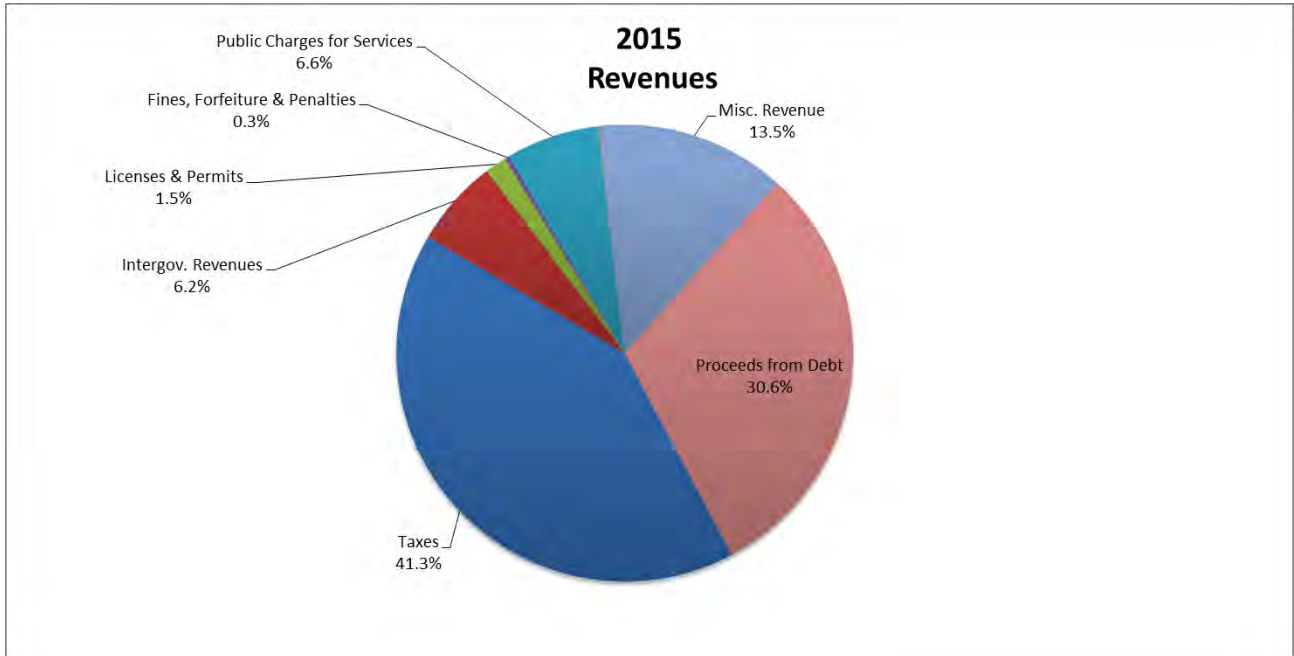
<b>TOTAL - General Fund Operating, Debt &amp; Capital</b>	\$	2,463,278	\$	2,416,748	\$	4,568,612	\$	(46,530)	\$	2,105,334
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## REVENUES

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



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## KEY REVENUES

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The following are some of the key revenues that are reflected in the budget for 2015 which are new or have significantly increased/decreased from the previous year.

- Tax levy increase of \$350,000 for the exclusive purpose of road paving and maintenance activities.
- \$1,397,000 in long term borrowing.
- Increase in the residential waste collection special charge from \$113.00/unit to \$123.00/unit.
- Minor reductions in major state aids (shared revenues, general transportation aids).

## TAX BILL SPECIAL CHARGES SUMMARY

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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 2015 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. Charge 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 2015 ERU charge will remain at \$96/ERU
- *Residential Garbage:* Fee charged to residential units receiving garbage collection services. The 2015 Residential Garbage fee will be \$123/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 2015**

Department	2014 BUDGET	YEAR END ESTIMATE 2014	2015 BUDGET	(Under) Over Budget 2014	Increase (Decrease) Budget 2014 to 2015	% Change Budget 2014 to 2015
<b>Taxes - 41000</b>	\$1,525,733	\$1,525,733	\$1,885,308	\$ -	\$ 359,575	23.6%
General Property Taxes	\$1,523,843	\$1,523,843	\$1,883,418	\$ -	\$ 359,575	23.6%
<b>Special Assessments - 42000</b>	\$0	\$0	\$0	\$ -	\$ -	
<b>Intergovernmental Revenues - 43000</b>	\$279,972	\$280,504	\$282,774	\$ 532	\$ 2,802	1.0%
<b>Licenses &amp; Permits - 44000</b>	\$69,495	\$83,785	\$70,495	\$ 14,290	\$ 1,000	1.4%
<b>Fines, Forfeitures &amp; Penalties - 45000</b>	\$14,155	\$14,155	\$14,155	\$ -	\$ -	0.0%
<b>Public Charges for Services - 46000</b>	\$273,654	\$276,103	\$301,480	\$ 2,449	\$ 27,826	10.2%
<b>Intergovernmental Charges for Services - 47000</b>	\$2,225	\$2,225	\$1,900	\$ -	\$ (325)	-14.6%
<b>Miscellaneous Revenue - 48000</b>	\$191,809	\$252,545	\$615,500	\$ 60,736	\$ 423,691	220.9%
<b>Proceeds Long Term Debt - 49000</b>	\$0	\$0	\$1,397,000	\$ -	\$ 1,397,000	
<b>TOTAL - Revenues</b>	\$ 2,357,043	\$ 2,435,050	\$ 4,568,612	\$ 78,007	\$ 2,211,569	93.8%

REVENUES (Detail)	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>41000 TAXES</b>								
41110.0 General Property Tax	\$1,467,613	\$1,501,295	\$1,496,028	\$1,516,213	\$1,523,843	\$1,345,561	\$1,523,843	\$1,533,418
41150.1 Woodland/Managed Forest	\$68	\$68	\$68	\$68	\$68	\$16	\$68	\$68
41150.2 2014 Levy Limit Referendum (Road Paving)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
<u>Other Taxes</u>								
41800.1 Interest/Penalties/Delinquent				\$343	\$0	\$83	\$0	\$0
41800.2 Use Value Penalties	\$1,423	\$821	\$2,304	\$0	\$500	\$1,352	\$500	\$500
41901.1 Taxes-Other	\$0	\$0	\$0	\$2,827	\$0	\$0	\$0	\$0
41901.2 Annexation Tax Payments	\$10,033	\$40,657	\$2,173	\$1,644	\$1,322	\$845	\$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>\$1,822</i>	<i>\$2,279</i>	<i>\$1,822</i>	<i>\$1,822</i>
<b>41000 TOTAL</b>	<b>\$1,479,136</b>	<b>\$1,542,841</b>	<b>\$1,500,572</b>	<b>\$1,521,095</b>	<b>\$1,525,733</b>	<b>\$1,347,857</b>	<b>\$1,525,733</b>	<b>\$1,885,308</b>
<b>42000 SPECIAL ASSESSMENTS</b>								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>43000 INTERGOVERNMENTAL REVENUES</b>								
43410.1 Shared Revenues	\$76,642	\$76,647	\$69,497	\$74,163	\$73,458	\$0	\$73,990	\$73,292
43420.1 Fire Insurance Dues Aid	\$17,674	\$17,941	\$20,432	\$19,833	\$20,600	\$0	\$20,600	\$20,600
43430.1 Exempt Computer State Aid	\$3,195	\$2,350	\$2,177	\$2,241	\$2,100	\$0	\$2,100	\$2,100
43531.1 General Transportation Aids	\$121,048	\$126,934	\$114,241	\$114,489	\$102,794	\$51,397	\$102,794	\$101,226
43534.1 State Grant-Road Improvements	\$0	\$0	\$21,700	\$0	\$0	\$0	\$0	\$0
43650.1 Forest Cropland/Managed Forest		\$257	\$16	\$16	\$20	\$0	\$20	\$20
43690.1 State Payments Other (stormwater/Fox Energy)	\$91,939	\$16,671	\$5,482	\$1,613	\$0	\$1,613	\$0	\$0
43790.2 Valley Transit Refund	\$58,203	\$57,476	\$43,035	\$59,309	\$43,000	\$17,407	\$43,000	\$47,026
43790.3 County Recycling Grants	\$38,029	\$38,174	\$38,265	\$38,459	\$38,000	\$16,502	\$38,000	\$38,510
<b>43000 TOTAL</b>	<b>\$406,730</b>	<b>\$336,450</b>	<b>\$314,843</b>	<b>\$310,123</b>	<b>\$279,972</b>	<b>\$86,919</b>	<b>\$280,504</b>	<b>\$282,774</b>
<b>44000 LICENCES &amp; PERMITS</b>								
<u>Business &amp; Occupational</u>								
44100.1 Cable Franchise Fees	\$39,350	\$43,847	\$46,749	\$46,455	\$43,000	\$21,510	\$43,000	\$43,000
44100.2 Other Business Licenses	\$80	\$70	\$90	\$90	\$45	\$135	\$135	\$45
44100.3 Liquor/Beer/Tobacco License	\$6,776	\$8,045	\$10,815	\$24,390	\$9,500	\$20,120	\$20,250	\$9,500
<i>Subtotal Business &amp; Occupational</i>	<i>\$46,206</i>	<i>\$51,962</i>	<i>\$57,654</i>	<i>\$70,935</i>	<i>\$52,545</i>	<i>\$41,765</i>	<i>\$63,385</i>	<i>\$52,545</i>
44200.1 Dog/Kennel License Fees	\$992	\$1,006	\$1,010	\$1,049	\$1,000	\$2,225	\$2,250	\$1,000
<u>Building Permits &amp; Inspections</u>								
44300.1 Residential New Building Permits	\$14,100	\$2,800	\$6,500	\$6,900	\$3,000	\$2,350	\$3,000	\$3,000
44300.2 Commercial Building Permits	\$1,375	\$950	\$1,470	\$4,760	\$1,000	\$710	\$1,000	\$1,000
44300.3 General Building Permits	\$4,865	\$5,720	\$6,040	\$6,960	\$5,000	\$6,940	\$7,250	\$6,000
44300.4 Driveway/Culvert Permits	\$3,500	\$2,375	\$3,550	\$2,900	\$2,500	\$1,400	\$2,500	\$2,500
44300.5 Erosion Control Permit			\$1,050	\$1,540	\$1,000	\$450	\$1,000	\$1,000
<i>Subtotal Building Permits &amp; Inspections</i>	<i>\$23,840</i>	<i>\$11,845</i>	<i>\$18,610</i>	<i>\$23,060</i>	<i>\$12,500</i>	<i>\$11,850</i>	<i>\$14,750</i>	<i>\$13,500</i>
<u>Zoning Permits &amp; Fees</u>								
44400.1 CSM/Land Division Fee	\$2,050	\$2,250	\$3,875	\$1,950	\$2,000	\$675	\$1,000	\$2,000
44400.2 Site Plan Review Fee	\$900	\$600	\$1,800	\$350	\$500	\$700	\$700	\$500
44400.3 Special Exception Fee	\$25	\$200	\$1,050	\$150	\$500	\$300	\$300	\$500
44400.4 Variance/Rezoning/Appeal Fee	\$300	\$975	\$1,040	\$550	\$450	\$1,295	\$1,400	\$450
<i>Subtotal Zoning Permits &amp; Fees</i>	<i>\$3,275</i>	<i>\$4,025</i>	<i>\$7,765</i>	<i>\$3,000</i>	<i>\$3,450</i>	<i>\$2,970</i>	<i>\$3,400</i>	<i>\$3,450</i>
44900.1 Other Regulatory Fees (Fox Energy Fee)	\$1,863	\$1,663	\$50	\$50	\$0	\$0	\$0	\$0
<b>44000 TOTAL</b>	<b>\$76,176</b>	<b>\$70,501</b>	<b>\$85,089</b>	<b>\$98,094</b>	<b>\$69,495</b>	<b>\$58,810</b>	<b>\$83,785</b>	<b>\$70,495</b>

**45000 FINES, FORFEITURES & PENALTIES**

45100.1 Court/Traffic Fines & Forfeitures	\$18,134	\$14,261	\$14,272	\$13,284	\$14,000	\$10,000	\$14,000	\$14,000
45100.2 Late Fees - Dog License	\$145	\$250	\$165	\$165	\$155	\$150	\$155	\$155
<b>45000 TOTAL</b>	<b>\$18,279</b>	<b>\$14,511</b>	<b>\$14,437</b>	<b>\$13,449</b>	<b>\$14,155</b>	<b>\$10,150</b>	<b>\$14,155</b>	<b>\$14,155</b>

**46000 PUBLIC CHARGES FOR SERVICES**

46100.1 Address Assignment Fee				90		75		
46100.2 Inquiry Fees, Copies, Misc.	\$2,680	\$2,000	\$4,017	\$2,905	\$2,400	\$1,591	\$2,400	\$2,400
46100.3 Publication Fees-Liquor License	\$120	\$75	\$75	\$100	\$100	\$25	\$100	\$100
46100.5 Development Agreement Fee				\$2,000		\$0		
46220.1 Fire Protection Fees (Accident Clean-Up)	\$6,819	\$8,175	\$9,418	\$12,620	\$6,000	\$4,916	\$6,000	\$6,000
46310.1 Street Maint. Const./Ditch Fees	\$3,000	\$1,069	\$1,500	\$0	\$0	\$1,575	\$1,575	\$1,000
46321.1 Street Lights Charges (subdivision street lights)	\$8,132	\$8,649	\$9,269	\$9,364	\$9,000	\$0	\$9,000	\$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>\$9,000</i>	<i>\$1,575</i>	<i>\$10,575</i>	<i>\$18,500</i>

Sanitation & Utilities

46420.1 Large Items (Sticker Program)	\$3,615	\$2,539	\$1,544	\$1,346	\$1,000	\$530	\$1,000	\$1,000
46420.2 Res. Collection Special Charge (\$113/unit)	\$175,617	\$198,381	\$223,800	\$246,950	\$255,154	\$0	\$255,154	\$277,980
<i>Subtotal Sanitation &amp; Utilities</i>	<i>\$179,274</i>	<i>\$201,465</i>	<i>\$225,344</i>	<i>\$248,296</i>	<i>\$256,154</i>	<i>\$530</i>	<i>\$256,154</i>	<i>\$278,980</i>

46820.1 Drainage/Erosion Review Fees				\$3,162	\$0	\$874	\$874	\$4,000
<b>46000 TOTAL</b>	<b>\$200,025</b>	<b>\$221,433</b>	<b>\$249,622</b>	<b>\$278,536</b>	<b>\$273,654</b>	<b>\$9,586</b>	<b>\$276,103</b>	<b>\$301,480</b>

**47000 INTERGOVERNMENTAL CHARGES FOR SERVICES**

47321.1 Refund for Crossing Guards	\$1,895	\$1,895	\$1,916	\$1,900	\$1,900	\$0	\$1,900	\$1,900
47323.1 Refund for Fire Services	\$325	\$350	\$375	\$400	\$325	\$0	\$325	\$0

Deputy Reimbursement for Kimberly PSL

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>
<b>47000 TOTAL</b>	<b>\$70,370</b>	<b>\$81,859</b>	<b>\$27,591</b>	<b>\$2,300</b>	<b>\$2,225</b>	<b>\$0</b>	<b>\$2,225</b>	<b>\$1,900</b>

**48000 MISCELLANEOUS REVENUES**

48110.1 Interest Income	\$19,030	\$20,041	\$17,981	\$19,486	\$20,000	\$13,103	\$20,000	\$18,000
48200.1 Hall Rental Fees	\$2,950	\$2,950	\$2,600	\$2,350	\$2,500	\$1,550	\$2,500	\$2,500
Fire Equipment Sold	\$0	\$6,185	\$0	\$0	\$0	\$0	\$0	\$0
<u>Donations</u>								
48500.1 Donations Park & Recreation	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0
48500.2 Donations EMS Department	\$99	\$0	\$2,500	\$53	\$0	\$500	\$0	\$0
48500.3 Donations Fire Department	\$655	\$2,500	\$50	\$17,682	\$0	\$0	\$0	\$0
Subtotal Donations	\$754	\$2,500	\$3,000	\$17,735	\$0	\$500	\$0	\$0

Funding Carried Over From Prior Year

FD Radios	\$5,900							
CTH CE and HH/Debruin Road Design	\$8,000							
Road Improvements					\$24,000		\$24,000	
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		\$0	\$0
Subtotal Funding Carried Over	\$70,323	\$25,075	\$25,000	\$3,250	\$24,000	\$0	\$24,000	\$0

Miscellaneous Income

Fund Balance Applied		\$14,500					\$106,236	
Contingency Fund Applied		\$63,621			\$99,809		\$99,809	
Fire Truck Fund Applied	\$81,300	\$81,454						
Intersection Improvement Fund Applied		\$0						\$475,000
Fire/EMS Communication Fund Applied				\$108,638				
Building Improvement Fund Applied				\$9,400				
County Bridge Aides					\$45,500		\$0	\$80,000
Park Impact Fees Applied					\$0		\$0	\$40,000
Subtotal Miscellaneous Income	\$81,300	\$159,575	\$0	\$118,038	\$145,309	\$0	\$206,045	\$595,000

<b>48000 TOTAL</b>	\$174,356	\$216,326	\$48,581	\$160,859	\$191,809	\$15,153	\$252,545	\$615,500
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**49000 PROCEEDS LONG-TERM DEBT**

49100.1 2007/2008 Loan Proceeds Applied	\$112,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49100.1 2015/2016 Loan Proceeds Applied	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,397,000

<b>49000 TOTAL</b>	\$112,202	\$0	\$0	\$0	\$0	\$0	\$0	\$1,397,000
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<b>TOTAL REVENUES</b>	\$2,537,275	\$2,483,921	\$2,240,736	\$2,384,456	\$2,357,043	\$1,528,475	\$2,435,050	\$4,568,612
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# Capital Improvement Plan Summary

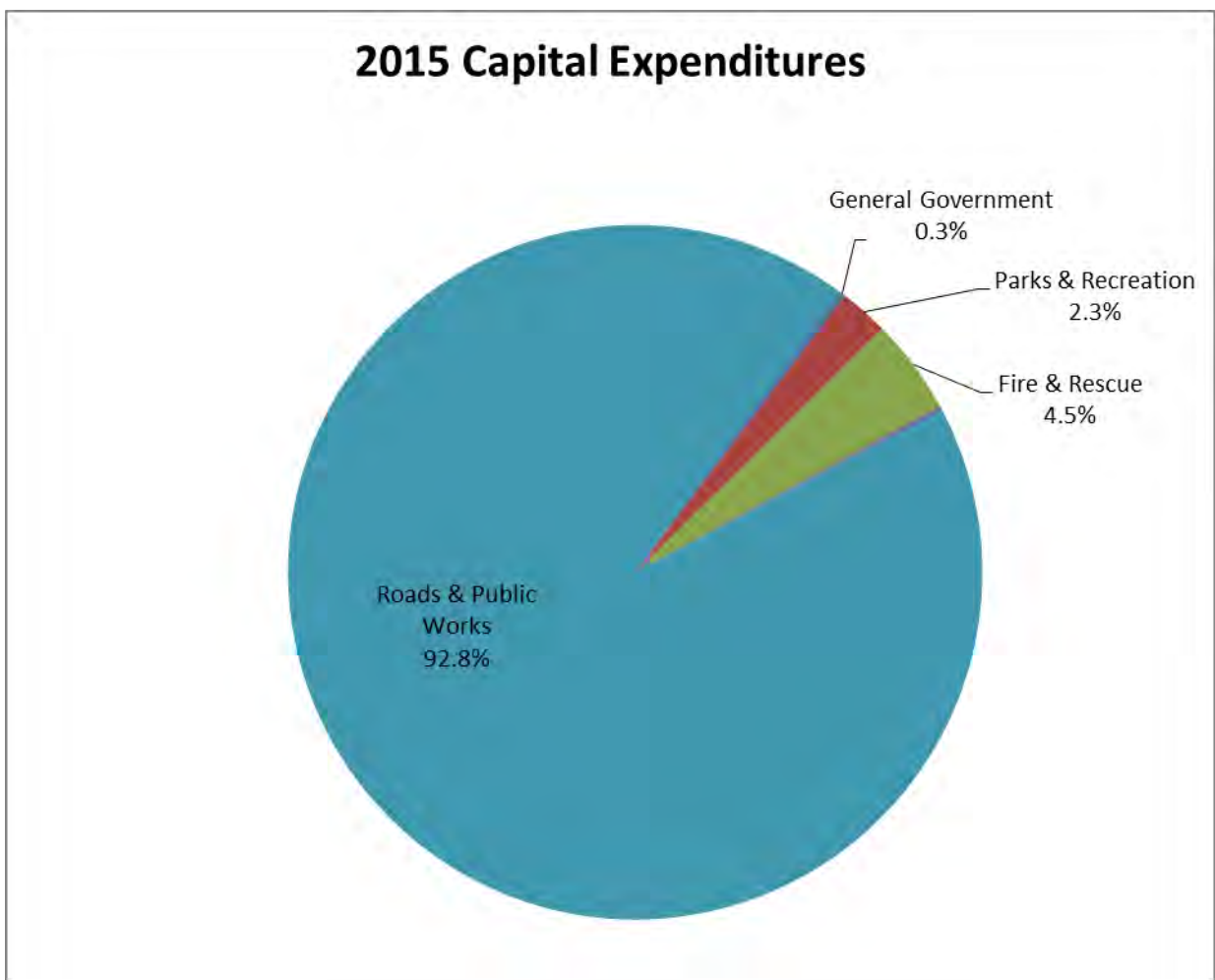


## CAPITAL IMPROVEMENT PLAN SUMMARY

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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 2015 capital improvement budget totals \$2,570,350.

The following chart details capital expenditures by department for 2015.

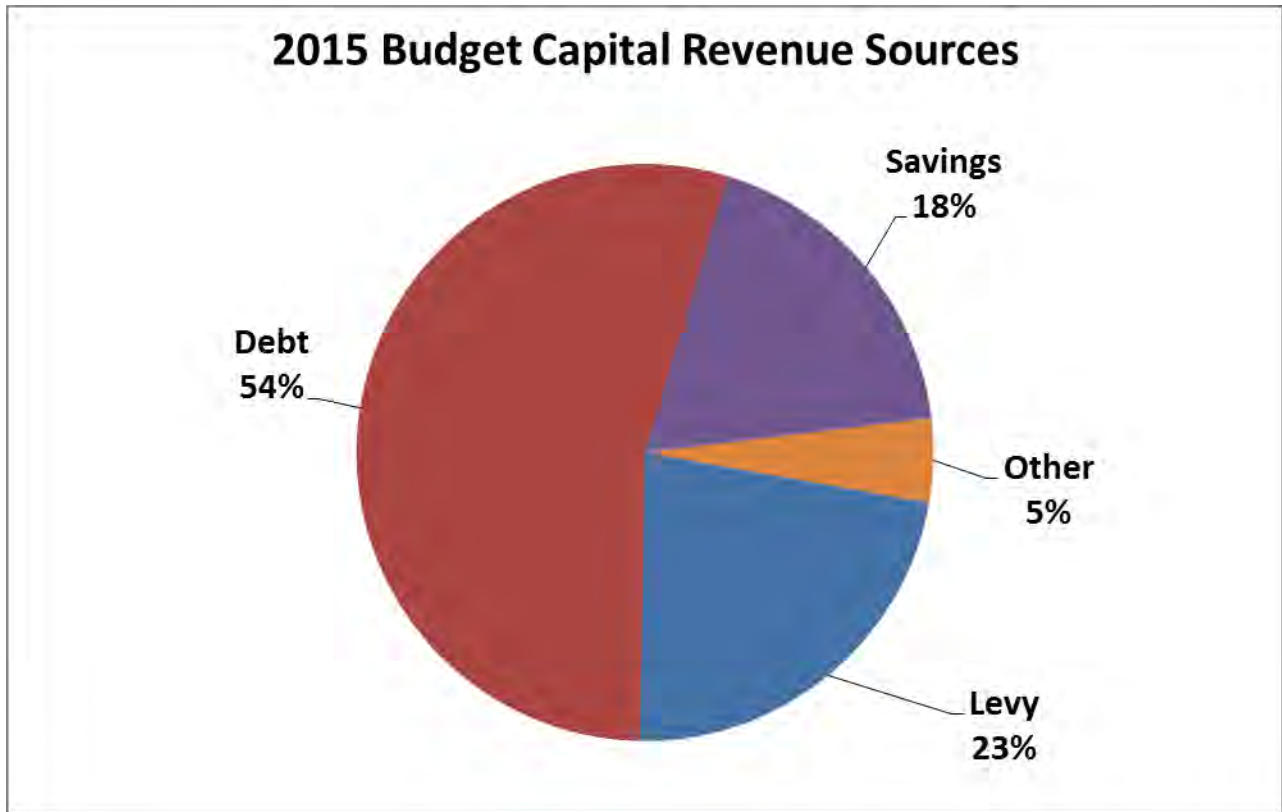


## KEY CAPITAL PROJECT FUNDING SOURCES

The following are key capital project categories including revenue sources for 2015:

### 2015 Capital Spending Summary and Revenue Sources

	2015 Budget  Figure	2015 Budget Capital Revenue Sources					
		Est. Fund/ Proceeds					
		Levy	Debt	Grant	Savings	Carryover	Other
General Government	\$8,500	\$8,500	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$58,500	\$18,500	\$0	\$0	\$0	\$0	\$40,000
Fire & Rescue	\$114,500	\$10,500	\$104,000	\$0	\$0	\$0	\$0
EMS-Emergency Management	\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$0
Roads & Public Works	\$2,384,350	\$536,350	\$1,293,000	\$0	\$475,000	\$0	\$80,000
Stormwater & Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,570,350</b>	<b>\$578,350</b>	<b>\$1,397,000</b>	<b>\$0</b>	<b>\$475,000</b>	<b>\$0</b>	<b>\$120,000</b>



57000 Capital Outlay

(For Detail in Purchases Refer to the Capital Improvement Plan)

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>57190 GENERAL GOVERNMENT</b>								
Server / IT / Computer Upgrades	\$ 19,988		\$ 3,735		\$ 4,300		\$ 4,300	\$ 8,500
Copier			\$ 8,500					
Hall Pavement Maintenance	\$ -			\$ 4,280				
Municipal Code Recodification	\$ 310				\$ -		\$ -	\$ -
Hall Security Locks					\$ 2,000	\$ 1,044	\$ 1,044	
<b>57190 TOTAL</b>	<b>\$ 20,298</b>	<b>\$ -</b>	<b>\$ 12,235</b>	<b>\$ 4,280</b>	<b>\$ 6,300</b>	<b>\$ 1,044</b>	<b>\$ 5,344</b>	<b>\$ 8,500</b>
<b>57620 PARKS</b>								
Large Riding Mower w/ Bagger	\$ 7,250				\$ -		\$ -	\$ -
Park Development (see Outdoor Rec Plan)	\$ 7,707				\$ -		\$ -	\$ -
Tennis/Basketball Court Maintenance					\$ -		\$ -	\$ 18,500
Allison Drive Historic Bridge					\$ -		\$ -	\$ -
Hickory Park Shelter		\$ -			\$ -		\$ -	\$ 40,000
Garbage/Recycling Receptacles		\$ 3,529		\$ -				
Eisenhower Drive Trail Fund				\$ 10,000	\$ 10,000		\$ 10,000	
<b>57620 TOTAL</b>	<b>\$ 14,957</b>	<b>\$ 3,529</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 58,500</b>
<b>57220 FIRE &amp; RESCUE</b>								
Tanker Replacement	\$ 35,000	\$ 198,664						
Turnout Gear / Hose	\$ 10,213	\$ 4,530		\$ -	\$ -	\$ 28,734	\$ 28,734	\$ -
Radios (mobile/portable)	\$ 27,000	\$ 25,000	\$ 8,200					
Washer/Dryer Extractors			\$ 19,086					
Breathing Apparatus		\$ 8,299	\$ -	\$ -	\$ -	\$ 7,485	\$ 7,485	\$ 104,000
Fire Apparatus Fund			\$ 25,000	\$ -	\$ 25,000		\$ 25,000	\$ -
Swift Water Rescue Equipment					\$ -		\$ -	\$ 5,000
Mobile Data Computers					\$ 4,500		\$ 4,500	\$ 5,500
<b>57220 TOTAL</b>	<b>\$ 72,213</b>	<b>\$ 236,493</b>	<b>\$ 52,286</b>	<b>\$ -</b>	<b>\$ 29,500</b>	<b>\$ 36,219</b>	<b>\$ 65,719</b>	<b>\$ 114,500</b>
<b>57230 EMS - EMERGENCY MANAGEMENT</b>								
AED Replacements	\$ 4,604	\$ 2,302						
Radios (mobile/portable)	\$ 15,000	\$ 9,000	\$ 26,014					
Full Body Manikin			\$ 4,585					
Carbon Monoxide Detectors			\$ 4,498					\$ 4,500
Radios (mobile/portable) for Fire & EMS				\$ 108,638				
<b>57230 TOTAL</b>	<b>\$ 19,604</b>	<b>\$ 11,302</b>	<b>\$ 35,097</b>	<b>\$ 108,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500</b>
<b>57331 ROADS &amp; PUBLIC WORKS</b>								
CTH CE and HH/Debruin Road Design	\$ 3,868			\$ -				
Building Improvement Fund			\$ 10,000	\$ 20,000	\$ 15,000		\$ 15,000	\$ -
CTH CE/Van Roy/Eisenhower Intersection	\$ 18,448	\$ 40,407	\$ 30,787	\$ 25,876	\$ 120,000	\$ 2,308	\$ 120,000	\$ 1,100,000
Springfield/Stillwater Reconstruction					\$ -		\$ -	\$ 620,000
Engineering Evaluations (Springfield/Main St.)	\$ 20,000	\$ 5,407		\$ 12,449				
Road Paving & Projects	\$ 157,194	\$ 159,002	\$ 104,518	\$ 104,531	\$ 321,156	\$ 10,909	\$ 321,156	\$ 439,350
Culvert & Bridge Repairs/Replacements		\$ 62,567			\$ 91,000	\$ 6,421	\$ 10,000	\$ 160,000
Utility Tractor - Snow Removal/Other Maint								\$ 65,000
<b>57331 TOTAL</b>	<b>\$ 199,509</b>	<b>\$ 267,384</b>	<b>\$ 145,305</b>	<b>\$ 162,856</b>	<b>\$ 547,156</b>	<b>\$ 19,638</b>	<b>\$ 466,156</b>	<b>\$ 2,384,350</b>
<b>57348 STORMWATER &amp; DRAINAGE</b>								
NR216 Compliance (Speedway Heights Pond)	\$ 122,455	\$ 29,742	\$ 793	\$ -				
Comp. Drainage Assessment Project		\$ 16,394		\$ -				
Block Road Drainage Study					\$ -		\$ -	\$ -
<b>57348 TOTAL</b>	<b>\$ 122,455</b>	<b>\$ 46,136</b>	<b>\$ 793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>57000 TOTAL CAPITAL OUTLAY</b>	<b>\$ 449,036</b>	<b>\$ 564,844</b>	<b>\$ 245,716</b>	<b>\$ 285,774</b>	<b>\$ 592,956</b>	<b>\$ 56,900</b>	<b>\$ 547,219</b>	<b>\$ 2,570,350</b>

# Department Budgets



## **DEPARTMENT BUDGETS**

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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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>51100 LEGISLATIVE (TOWN BOARD)</b>								
<u>Town Board Member Salaries</u>								
Town Chair @ \$9,800 per year								
Supervisors @ \$5,200 per year								
Board of Review								
51100.1 Subtotal Town Board Member Salaries	\$ 28,650	\$ 30,680	\$ 29,083	\$ 30,228	\$ 30,680	\$ 17,850	\$ 30,680	\$ 30,680
51100.2 Board Supplies & Expenses	\$ 538	\$ 225	\$ 199	\$ 452	\$ 350	\$ 94	\$ 350	\$ 350
51100.3 Board Association Dues & Seminars	\$ 865	\$ 800	\$ 840	\$ 910	\$ 900	\$ 900	\$ 900	\$ 900
<b>51100 TOTAL</b>	<b>\$ 30,053</b>	<b>\$ 31,705</b>	<b>\$ 30,122</b>	<b>\$ 31,589</b>	<b>\$ 31,930</b>	<b>\$ 18,844</b>	<b>\$ 31,930</b>	<b>\$ 31,930</b>
<b>51300 LEGAL SERVICE FEES</b>								
51300.1 Court Legal Service Fees	\$ 16,589	\$ 21,650	\$ 31,473	\$ 21,943	\$ 25,000	\$ 10,918	\$ 22,000	\$ 25,000
51300.2 Town Legal Service Fees	\$ 13,413	\$ 7,336	\$ 11,453	\$ 11,824	\$ 8,000	\$ 1,330	\$ 3,500	\$ 8,000
<b>51300 TOTAL</b>	<b>\$ 30,002</b>	<b>\$ 28,986</b>	<b>\$ 42,926</b>	<b>\$ 33,767</b>	<b>\$ 33,000</b>	<b>\$ 12,248</b>	<b>\$ 25,500</b>	<b>\$ 33,000</b>

51000 General Government

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>51400 GENERAL ADMINISTRATION</b>								
51400.1 Clothing & Uniforms	\$ 516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400.2 Conferences, Training & Reimbursements	\$ 172	\$ 173	\$ 147	\$ 11	\$ 150	\$ 412	\$ 450	\$ 500
51400.3 Consultant Fees & Studies	\$ 1,761	\$ 3,412	\$ 2,491	\$ 3,922	\$ 2,100	\$ 146	\$ 1,500	\$ 8,900
51400.5 Office Supplies & Expenses	\$ 3,873	\$ 3,413	\$ 3,603	\$ 3,915	\$ 4,000	\$ 2,867	\$ 4,000	\$ 4,000
51400.7 Criminal History Checks (licensing, employees)		\$ 1,288	\$ 1,393	\$ 1,561	\$ 1,500	\$ 854	\$ 1,500	\$ 1,500
51400.8 Newsletter Expenses	\$ 4,747	\$ 5,109	\$ 3,603	\$ 2,935	\$ 3,050	\$ 762	\$ 3,050	\$ 3,050
51400.9 Publication of Notices	\$ 645	\$ 879	\$ 918	\$ 1,654	\$ 850	\$ 1,170	\$ 1,250	\$ 1,350
<u>Office Technology</u>								
51405.1 Computer/Server Maintenance	\$ 109	\$ 3,747	\$ 8,506	\$ 7,938	\$ 5,500	\$ 124	\$ 2,750	\$ 5,500
51405.2 Copier Maintenance	\$ 413	\$ 529	\$ 660	\$ 502	\$ 600	\$ 441	\$ 600	\$ 650
51405.3 Software & Equipment Licenses	\$ 1,620	\$ 1,838	\$ 2,422	\$ 1,944	\$ 2,124	\$ 1,689	\$ 3,335	\$ 2,124
51405.4 Web Site Maintenance	\$ 355	\$ 320	\$ 2,930	\$ 351	\$ 320	\$ 422	\$ 450	\$ 450
<i>Subtotal Office Technology</i>	\$ 2,497	\$ 6,434	\$ 14,518	\$ 10,735	\$ 8,544	\$ 2,676	\$ 7,135	\$ 8,724
<u>Election Expenses</u>								
51410.1 Election Supplies & Expenses	\$ 2,853	\$ 3,647	\$ 7,585	\$ 3,030	\$ 2,000	\$ 2,134	\$ 2,000	\$ 2,000
51410.2 Election Worker Pay/Training	\$ 8,050	\$ 2,793	\$ 17,009	\$ 2,075	\$ 2,600	\$ 2,768	\$ 2,600	\$ 2,600
<i>Subtotal Elections</i>	\$ 10,903	\$ 6,439	\$ 24,594	\$ 5,105	\$ 4,600	\$ 4,902	\$ 4,600	\$ 4,600
<u>Office Salaries &amp; Benefits</u>								
51420.1 Administrative Assistant Wages	\$ 20,541	\$ 21,267	\$ 22,681	\$ 23,071	\$ 23,409	\$ 13,556	\$ 23,409	\$ 21,636
51420.2 Treasurer / Deputy Clerk Wages	\$ 22,022	\$ 23,036	\$ 25,038	\$ 24,102	\$ 29,862	\$ 17,272	\$ 29,862	\$ 33,547
51420.3 Dental Insurance (2 employees)	\$ 262	\$ 521	\$ 396	\$ 300	\$ 2,000	\$ -	\$ 2,000	\$ 4,000
51420.4 Health Insurance (2-3 employees)	\$ 8,065	\$ 8,931	\$ 9,546	\$ 10,811	\$ 25,978	\$ 18,266	\$ 35,450	\$ 32,969
51420.5 Life, Acc. & Disability Insurance (4 FTE)	\$ 1,047	\$ 1,178	\$ 1,202	\$ 1,251	\$ 1,260	\$ 920	\$ 1,260	\$ 2,160
51420.6 Wisconsin Retirement System	\$ 18,260	\$ 17,047	\$ 10,988	\$ 9,806	\$ 13,240	\$ 7,123	\$ 13,240	\$ 15,777
51420.7 Deputy Clerk - TEMP				\$ 7,136	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Office Salary &amp; Benefits</i>	\$ 70,196	\$ 71,980	\$ 69,851	\$ 76,477	\$ 95,749	\$ 57,137	\$ 105,221	\$ 110,088
<u>Town Administrator/Clerk Expenses</u>								
51430.1 Administrator/Clerk Salary	\$ 65,524	\$ 69,500	\$ 71,600	\$ 55,327	\$ 75,000	\$ 43,269	\$ 75,000	\$ 80,000
51430.2 Supplies & Expenses	\$ 1,746	\$ 1,788	\$ 1,553	\$ 1,533	\$ 1,500	\$ 618	\$ 1,500	\$ 1,500
51430.3 Conferences & Training	\$ 884	\$ 1,754	\$ 796	\$ 298	\$ 1,450	\$ 1,068	\$ 1,450	\$ 1,659
51430.4 Dues & Subscriptions	\$ 487	\$ 715	\$ 735	\$ 744	\$ 750	\$ 113	\$ 750	\$ 840
51430.5 Interim Administrator Expenses				\$ 32,994	\$ -	\$ -	\$ -	\$ -
51430.6 Administrator Benefit Payout				\$ 7,680	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Administrator/Clerk Expenses</i>	\$ 68,642	\$ 73,757	\$ 74,684	\$ 98,576	\$ 78,700	\$ 45,068	\$ 78,700	\$ 83,999
51440.1 Payroll Expenses - S.S. & Medicare	\$ 20,639	\$ 22,959	\$ 23,141	\$ 23,487	\$ 26,277	\$ 10,920	\$ 25,932	\$ 24,222
<b>51400 TOTAL</b>	<b>\$ 184,590</b>	<b>\$ 195,843</b>	<b>\$ 218,944</b>	<b>\$ 228,378</b>	<b>\$ 225,520</b>	<b>\$ 126,915</b>	<b>\$ 233,338</b>	<b>\$ 250,934</b>
<b>51500 FINANCIAL ADMINISTRATION</b>								
51500.1 Audit & Accounting Fees	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,350	\$ 6,350	\$ 6,500	\$ 6,350	\$ 6,350
51500.2 Property Assessor Contract	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
51500.4 Treasurer Salary	\$ 8,000	\$ 5,041	\$ 4,109	\$ 5,852	\$ -	\$ -	\$ -	\$ -
51500.5 Treasurer Supplies & Expenses	\$ 2,429	\$ 3,403	\$ 2,621	\$ 2,309	\$ 2,650	\$ 231	\$ 2,650	\$ 2,650
<b>51500 TOTAL</b>	<b>\$ 29,129</b>	<b>\$ 27,345</b>	<b>\$ 25,830</b>	<b>\$ 27,011</b>	<b>\$ 21,500</b>	<b>\$ 19,231</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>
<b>51600 GENERAL BUILDING, TOWN HALL</b>								
51600.1 Hall Supplies/Maintenance/Repairs	\$ 7,979	\$ 6,068	\$ 7,455	\$ 20,611	\$ 10,600	\$ 8,475	\$ 10,600	\$ 8,500
51600.2 HVAC Maintenance & Repairs	\$ 1,237	\$ 755	\$ 778	\$ 765	\$ 860	\$ 1,277	\$ 860	\$ 1,000
51600.3 Security and Alarm Monitoring	\$ 670	\$ 523	\$ 476	\$ 505	\$ 700	\$ 156	\$ 700	\$ 700
51600.4 Town Hall Utilities	\$ 14,650	\$ 15,101	\$ 14,449	\$ 16,555	\$ 16,000	\$ 12,178	\$ 16,000	\$ 21,757
51610.1 Maintenance Worker Wages	\$ 15,497	\$ 22,387	\$ 19,241	\$ 17,343	\$ 22,883	\$ 12,276	\$ 22,883	\$ 25,680
51610.2 Maintenance Asst. Worker Wages (Seasonal)	\$ 5,245	\$ 3,857	\$ 4,655	\$ 2,920	\$ 4,515	\$ -	\$ -	\$ -
<b>51600 TOTAL</b>	<b>\$ 45,279</b>	<b>\$ 48,691</b>	<b>\$ 47,053</b>	<b>\$ 58,699</b>	<b>\$ 55,558</b>	<b>\$ 34,361</b>	<b>\$ 51,043</b>	<b>\$ 57,637</b>
<b>51900 OTHER GENERAL GOVERNMENT</b>								
51938.1 Property & Liability Insurance	\$ 17,773	\$ 17,551	\$ 21,469	\$ 23,997	\$ 21,250	\$ 8,591	\$ 21,250	\$ 21,250
51980.1 Employee Assistance Program	\$ 940	\$ 980	\$ 1,148	\$ 1,196	\$ 1,196	\$ 1,170	\$ 1,196	\$ 1,196
51980.2 Town Events, Awards & Memorials	\$ 1,426	\$ 860	\$ 942	\$ 1,220	\$ 1,000	\$ 262	\$ 750	\$ 1,700
<b>51900 TOTAL</b>	<b>\$ 20,139</b>	<b>\$ 19,391</b>	<b>\$ 23,558</b>	<b>\$ 26,413</b>	<b>\$ 23,446</b>	<b>\$ 10,023</b>	<b>\$ 23,196</b>	<b>\$ 24,146</b>
<b>51000 TOTAL</b>	<b>\$ 339,193</b>	<b>\$ 351,961</b>	<b>\$ 388,434</b>	<b>\$ 405,858</b>	<b>\$ 390,953</b>	<b>\$ 221,621</b>	<b>\$ 386,506</b>	<b>\$ 419,146</b>

## 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.

52000 Public Safety

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>52100 LAW ENFORCEMENT</b>								
52100.1 Deputies Administration Contract Fee	\$ 21,404	\$ 22,105	\$ 18,227	\$ 16,738	\$ 17,876	\$ 8,591	\$ 17,876	\$ 16,738
52100.2 Deputies Equipment & Supplies	\$ 1,329	\$ 540	\$ 257	\$ 769	\$ 250	\$ 342	\$ 585	\$ 600
<u>Deputies Salary &amp; Benefits</u>								
Officers (4 Sheriff’s Deputies)	\$ 415,542	\$ 430,975	\$ 354,829	\$ 329,221	\$ 334,464	\$ 87,788	\$ 334,464	\$ 329,764
Overtime	\$ 10,351	\$ 11,118	\$ 9,710	\$ 5,530	\$ 5,000	\$ 3,632	\$ 5,000	\$ 5,000
52100.3 Subtotal Salaries/Benefits	\$ 425,893	\$ 442,093	\$ 364,540	\$ 334,751	\$ 339,464	\$ 171,819	\$ 339,464	\$ 334,764
<u>Deputies Squads</u>								
Squad lease (\$425/month/squad)	\$ 25,500	\$ 25,500	\$ 21,675	\$ 20,400	\$ 20,400	\$ 5,100	\$ 20,400	\$ 20,400
Fuel	\$ 13,944	\$ 19,843	\$ 20,224	\$ 19,067	\$ 20,000	\$ 4,502	\$ 20,000	\$ 20,000
Maintenance	\$ 4,004	\$ 9,208	\$ 4,036	\$ 4,174	\$ 4,000	\$ 561	\$ 4,000	\$ 4,000
52100.4 Subtotal Squad Vehicles	\$ 43,449	\$ 54,551	\$ 45,935	\$ 43,641	\$ 44,400	\$ 21,767	\$ 44,400	\$ 44,400
52110.1 Crossing Guard Supplies & Expenses	\$ 3,319	\$ 3,440	\$ 3,680	\$ 3,490	\$ 3,500	\$ 2,220	\$ 3,500	\$ 3,500
<b>52100 TOTAL</b>	<b>\$ 495,394</b>	<b>\$ 522,728</b>	<b>\$ 432,639</b>	<b>\$ 399,388</b>	<b>\$ 405,490</b>	<b>\$ 204,739</b>	<b>\$ 405,825</b>	<b>\$ 400,002</b>

## **PUBLIC SAFETY – FIRE & RESCUE**

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Buchanan Fire and Rescue includes a volunteer fire department consisting of approximately 32 members. The department has a volunteer Fire Chief who is paid an annual stipend as well as department officers who provide further leadership including two assistant chiefs. 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.

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### **MISSION STATEMENT**

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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 volunteer fire department while ensuring the health and safety of our volunteers 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.

52000 Public Safety

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>52200 FIRE &amp; RESCUE</b>								
<u>Compensation &amp; Benefits</u>								
Firefighters Compensation								
Firefighters Compensation	\$ 17,960	\$ 18,577	\$ 25,050 ▼	\$ 26,000	\$ 26,000	\$ -	\$ 26,000	\$ 27,000
Officers Leadership Compensation	\$ 2,248	\$ 3,200	\$ 3,500	\$ -	\$ 3,850	\$ -	\$ 3,850	\$ 3,850
Fire Inspection Pay & Expense	▼ \$ 6,199	\$ 5,880	\$ 6,061	\$ 9,266	\$ 7,000	\$ 2,553	\$ 7,000	\$ 7,000
Firefighters Apparatus Maintenance	\$ 901	\$ 980	\$ 578	\$ -	\$ 850	\$ -	\$ 850	\$ 900
52200.1 <i>Subtotal Firefighters Compensation</i>	\$ 27,309	\$ 28,637	\$ 35,189	\$ 35,266	\$ 37,700	\$ 2,553	\$ 37,700	\$ 38,750
52200.2 Fire Chief Salary	\$ 10,000	\$ 17,500	\$ 15,000	\$ 15,500	\$ 15,810	\$ 9,223	\$ 15,810	\$ 17,500
52210.1 Length of Service Award Program (LOSA)	▼ \$ 26,914	\$ 31,035 ▼	\$ 29,980	\$ 25,819 ▼	\$ 33,000 ▼	\$ 29,935 ▼	\$ 33,000 ▼	\$ 33,165
52210.2 Mileage Reimbursements	\$ 2,305	\$ 1,833	\$ 374	\$ 1,467	\$ 1,700	\$ 239	\$ 1,700	\$ 1,700
52210.3 Sickness & Accident Life Insurance	▼ \$ 2,766	\$ 2,767	\$ 2,767	\$ 2,767	\$ 2,767	\$ -	\$ 2,767	\$ 2,767
52210.4 Department Events (Holiday Party, Picnics)	\$ 3,096	\$ 2,793	\$ 2,825	\$ 2,627	\$ 3,200	\$ 2,370	\$ 3,200	\$ 3,200
52215.1 Department Fundraising Acct Exp				\$ 1,314		\$ 6,941		
<i>Subtotal Compensation &amp; Benefits</i>	\$ 72,390	\$ 84,564	\$ 86,136	\$ 84,760	\$ 94,177	\$ 51,261	\$ 94,177	\$ 97,082
<u>Operations &amp; Maintenance</u>								
52220.1 Apparatus Fuel & Maintenance	\$ 3,879	\$ 4,070	\$ 5,071 ▼	\$ 7,428 ▼	\$ 5,200 ▼	\$ 1,028 ▼	\$ 5,200 ▼	\$ 5,500
52220.2 Office Supply & Cell Phone	\$ 1,017	\$ 987	\$ 869	\$ 956	\$ 1,300	\$ 679	\$ 1,300	\$ 1,400
52220.3 Communication Equipment	▼ \$ 2,822	\$ 5,850	\$ 1,932	\$ 2,028	\$ 4,600	\$ 678	\$ 4,600	\$ 4,600
52220.4 Conferences & Training	\$ 4,127	\$ 2,590	\$ 1,615	\$ 2,198	\$ 3,200	\$ 1,321	\$ 3,200	\$ 3,500
52220.5 Drill Expenses	\$ 3,338	\$ 2,571	\$ 2,973	\$ 3,038	\$ 3,200	\$ 1,283	\$ 3,200	\$ 3,200
52220.6 Dues & Subscriptions	\$ 921	\$ 885	\$ 850	\$ 1,000	\$ 1,250	\$ 1,090	\$ 1,250	\$ 1,500
52220.7 Equipment, Tools & Supplies	\$ 5,501 ▼	\$ 7,689	\$ 6,695	\$ 4,202	\$ 8,000	\$ 2,041	\$ 8,000	\$ 9,000 ▼
52220.8 Equipment Maintenance & Testing	\$ 746	\$ 2,085	\$ 2,616	\$ 10,561	\$ 2,500	\$ 1,843	\$ 2,500	\$ 3,000
52220.9 Service Awards (Fire & EMS)	\$ 893	\$ 1,513	\$ 573	\$ 541	\$ 900	\$ 307	\$ 900	\$ 900
52230.1 Public Safety & Education	\$ 2,311	\$ 1,947	\$ 896	\$ 199	\$ 750	\$ -	\$ 750	\$ 1,200 ▼
52240.1 Personal Protective Equipment	▼ \$ 641	\$ 2,077	\$ 1,968	\$ 2,141	\$ 3,000	\$ 92	\$ 3,000	\$ 14,565 ▼
52240.2 Uniforms & Clothing	\$ 4,428	\$ 424	\$ 1,007	\$ 1,349	\$ 3,000	\$ 130	\$ 3,000	\$ 2,000
52240.3 Member Physicals/Testing	\$ -	\$ -	\$ -	\$ 150	\$ 2,400	\$ 455	\$ 2,400	\$ 2,400
52250.1 Mutual Aid Expenses (Wrightstown)	\$ 4,125	\$ 4,000	\$ 5,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
52250.1 Mutual Aid Expenses (Hollandtown)	\$ 1,666	\$ 4,000	\$ 5,750	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<i>Subtotal Operations &amp; Maintenance</i>	\$ 36,415	\$ 40,687	\$ 38,315	\$ 43,790	\$ 47,300	\$ 18,947	\$ 47,300	\$ 60,765
<b>52200 TOTAL</b>	\$ 108,804	\$ 125,251	\$ 124,451	\$ 128,550	\$ 141,477	\$ 70,208	\$ 141,477	\$ 157,847

## PUBLIC SAFETY – EMERGENCY MANAGEMENT

Emergency Management services are completed by the full-time Emergency Management Services Coordinator, who also serves as the EMS 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.

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>52310 EMERGENCY MANAGEMENT</b>								
<u>Emergency Management</u>								
52310.1 Emergency Services Coordinator Salary	\$ 42,077	\$ 44,363	\$ 45,900	\$ 47,000	\$ 47,940	\$ 27,658	\$ 47,940	\$ 51,810
52310.2 Mileage Reimbursement	\$ 864	\$ 1,133	\$ 862	\$ 889	\$ 950	\$ 181	\$ 950	\$ 950
52310.3 Emergency Vehicle Fuel & Maintenance	\$ 1,073	\$ 1,344	\$ 1,055	\$ 986	\$ 1,500	\$ 720	\$ 1,500	\$ 1,500
52310.4 Supplies & Expenses	\$ 2,160	\$ 1,980	\$ 1,399	\$ 1,310	\$ 3,150	\$ 1,740	\$ 3,150	\$ 4,360
52310.5 Conferences & Training	\$ 88	\$ 554	\$ -	\$ 283	\$ 400	\$ -	\$ 400	\$ 500
52310.6 Public Safety & Education (Safety Day)	\$ 469	\$ 952	\$ 1,141	\$ 1,096	\$ -	\$ -	\$ -	\$ 1,000
<i>Subtotal Emergency Management</i>	\$ 46,731	\$ 50,328	\$ 50,356	\$ 51,563	\$ 53,940	\$ 30,299	\$ 53,940	\$ 60,120

**PUBLIC SAFETY – EMERGENCY MEDICAL SERVICES**

The Emergency Medical Services (EMS) department consists of a total of nine members. The squad has a full-time Chief and the members are volunteers. 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 their community in which they live.

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>52315 EMERGENCY MEDICAL SERVICES (EMS)</b>								
<u>Emergency Medical Services (EMS)</u>								
52315.1 EMS Compensation (9 members)	\$ 6,855	\$ 9,203	\$ 7,615	\$ 8,480	\$ 10,000	\$ 87	\$ 10,000	\$ 12,000
52315.2 Length of Service Award Program (LOSA)	\$ 3,080	\$ 4,000	\$ 3,000	\$ 3,101	\$ -	\$ -	\$ -	\$ -
52315.4 EMS Events & Parties	\$ 1,568	\$ 68	\$ 598	\$ 101	\$ -	\$ -	\$ -	\$ -
52320.1 AED Equipment & Maintenance	\$ 2,787	\$ 3,425	\$ 4,246	\$ 4,605	\$ 4,650	\$ 4,605	\$ 4,650	\$ 5,000
52320.2 Office Supply & Cell Phone	\$ 1,366	\$ 1,524	\$ 1,226	\$ 1,192	\$ 1,150	\$ 496	\$ 1,150	\$ 1,300
52320.3 Communication Equipment	\$ 1,190	\$ 1,465	\$ 920	\$ 996	\$ -	\$ -	\$ -	\$ -
52320.4 Conferences & Training	\$ 5,903	\$ 6,149	\$ 5,905	\$ 4,466	\$ 8,240	\$ 8,857	\$ 8,240	\$ 5,000
52320.5 Dues & Subscriptions	\$ 72	\$ 200	\$ -	\$ 270	\$ 300	\$ 286	\$ 300	\$ 300
52320.6 Equipment & Supplies	\$ 7,415	\$ 6,410	\$ 5,781	\$ 4,447	\$ 6,000	\$ 4,900	\$ 6,000	\$ 6,000
52320.7 Uniforms, Clothing & PPE	\$ 1,572	\$ 1,256	\$ 1,768	\$ 825	\$ 1,200	\$ 339	\$ 1,200	\$ 2,000
52320.8 Vehicle Safety Equipment	\$ 698	\$ 2,034	\$ 1,500	\$ 1,458	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Emergency Medical Services</i>	\$ 32,507	\$ 35,735	\$ 32,559	\$ 29,940	\$ 31,540	\$ 19,571	\$ 31,540	\$ 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.

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>52400 BUILDING INSPECTION</b>								
52400.1 Inspector Contract Fees	\$ 7,566	\$ 10,393	\$ 10,597	\$ 11,965	\$ 12,000	\$ 6,952	\$ 12,000	\$ 12,000
52400.2 Inspector Supplies and Expense	\$ 1,531	\$ 153	\$ 303	\$ 916	\$ 500	\$ -	\$ 500	\$ 500
<b>52400 TOTAL</b>	\$ 9,097	\$ 10,546	\$ 10,900	\$ 12,881	\$ 12,500	\$ 6,952	\$ 12,500	\$ 12,500

## 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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>53300 HIGHWAY &amp; STREET MAINTENANCE</b>								
53311.1 General Maintenance Expenses	\$ 21,904	\$ 34,296	\$ 41,629	\$ 48,936	\$ 40,500	\$ 25,247	\$ 55,000	\$ 70,000
53311.2 Ditching & Cutting	\$ 3,266	\$ 3,900	\$ 3,186	\$ 3,563	\$ 4,400	\$ -	\$ 8,500	\$ 9,400
53311.3 Engineering Consulting	\$ 12,672	\$ 11,526	\$ 14,901	\$ 13,077	\$ 13,500	\$ 116	\$ 13,500	\$ 13,500
53311.4 Winter Maintenance - Roads	\$ 71,508	\$ 78,279	\$ 42,639	\$ 108,773	\$ 110,000	\$ 109,077	\$ 110,000	\$ 110,000
53311.4 Winter Maintenance - Sidewalks/Trails	\$ 7,456	\$ 11,032	\$ 2,518	\$ 19,663	\$ 12,000	\$ -	\$ -	\$ -
53311.5 Street Sign Supply & Expenses	\$ 5,834	\$ 6,344	\$ 6,518	\$ 2,362	\$ 6,000	\$ 2,855	\$ 6,000	\$ 6,000
53311.6 Vehicle & Machinery Fuel & Maintenance	\$ 1,239	\$ 1,839	\$ 1,530	\$ 2,471	\$ 1,800	\$ 1,909	\$ 1,800	\$ 2,500
<b>53300 TOTAL</b>	<b>\$ 123,879</b>	<b>\$ 147,216</b>	<b>\$ 112,921</b>	<b>\$ 198,845</b>	<b>\$ 188,200</b>	<b>\$ 139,203</b>	<b>\$ 194,800</b>	<b>\$ 211,400</b>
<b>53400 ROAD RELATED FACILITIES</b>								
53420.1 Street Lighting	\$ 21,643	\$ 22,002	\$ 25,863	\$ 21,950	\$ 24,000	\$ 14,877	\$ 24,000	\$ 24,000
53431.1 Sidewalk/Trail Conststruction & Maintenance	\$ 390	\$ 489	\$ 296	\$ 533	\$ 500	\$ 521	\$ 500	\$ 550
53441.1 Drainage Repair & Maintenance	\$ 18,515	\$ 6,221	\$ 5,478	\$ 3,937	\$ 5,000	\$ 3,309	\$ 5,000	\$ 5,000
53441.2 Culvert/Driveway Review Fees	\$ 2,956	\$ 1,775	\$ 2,800	\$ 2,925	\$ 2,000	\$ 4,555	\$ 3,000	\$ 3,000
53448.1 Stormwater Fees (GCSU Fee/DNR Fee)	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,018	\$ 1,518	\$ 1,518
<b>53400 TOTAL</b>	<b>\$ 45,022</b>	<b>\$ 32,004</b>	<b>\$ 35,955</b>	<b>\$ 30,863</b>	<b>\$ 33,018</b>	<b>\$ 24,280</b>	<b>\$ 34,018</b>	<b>\$ 34,068</b>
<b>53500 MASS TRANSIT</b>								
53520.1 Valley Transit Expenses	\$ 71,172	\$ 71,739	\$ 58,925	\$ 57,516	\$ 60,000	\$ 35,056	\$ 60,000	\$ 60,772
<b>53500 TOTAL</b>	<b>\$ 71,172</b>	<b>\$ 71,739</b>	<b>\$ 58,925</b>	<b>\$ 57,516</b>	<b>\$ 60,000</b>	<b>\$ 35,056</b>	<b>\$ 60,000</b>	<b>\$ 60,772</b>
<b>53600 SANITATION</b>								
53620.1 Garbage & Recycling Collection/Disposal	\$ 276,293	\$ 276,594	\$ 284,902	\$ 270,400	\$ 299,000	\$ 155,255	\$ 281,100	\$ 287,363
53620.2 Yard Waste Collection/Disposal				\$ 31,651	\$ 20,000	\$ 13,180	\$ 33,619	\$ 33,619
53620.3 Large Item Collection/Recycling	\$ 4,380	\$ 3,060	\$ 720	\$ 1,257	\$ 1,000	\$ 660	\$ 1,000	\$ 1,000
<b>53600 TOTAL</b>	<b>\$ 280,673</b>	<b>\$ 279,654</b>	<b>\$ 285,622</b>	<b>\$ 303,307</b>	<b>\$ 320,000</b>	<b>\$ 169,095</b>	<b>\$ 315,719</b>	<b>\$ 321,982</b>
<b>53000 TOTAL</b>	<b>\$ 520,746</b>	<b>\$ 530,614</b>	<b>\$ 493,423</b>	<b>\$ 590,531</b>	<b>\$ 601,218</b>	<b>\$ 367,635</b>	<b>\$ 604,537</b>	<b>\$ 628,222</b>

## 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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>55200 PARKS</b>								
55200.1 Parks Supplies & Expenses	\$ 4,271	\$ 5,407	\$ 5,086	\$ 6,155	\$ 5,900	\$ 2,748	\$ 5,900	\$ 6,500
55200.2 Community Park (shared w/Harrison)	\$ 3,245	\$ 2,526	\$ 2,447	\$ 2,470	\$ 4,000	\$ 2,329	\$ 4,000	\$ 4,000
<b>55200 TOTAL</b>	<b>\$ 7,517</b>	<b>\$ 7,932</b>	<b>\$ 7,533</b>	<b>\$ 8,625</b>	<b>\$ 9,900</b>	<b>\$ 5,077</b>	<b>\$ 9,900</b>	<b>\$ 10,500</b>
<b>55300 RECREATION PROGRAMS &amp; EVENTS</b>								
55300.1 Recreation Programs & Events (Chickenfest)	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
55300.1 Summer Park Program (shared w/Harrison)	\$ 3,203	\$ 3,290	\$ 3,542	\$ 4,372	\$ 4,500	\$ -	\$ 4,500	\$ -
<b>55300 TOTAL</b>	<b>\$ 6,203</b>	<b>\$ 6,290</b>	<b>\$ 6,042</b>	<b>\$ 7,372</b>	<b>\$ 7,500</b>	<b>\$ 3,000</b>	<b>\$ 7,500</b>	<b>\$ -</b>
<b>55000 TOTAL</b>	<b>\$ 13,719</b>	<b>\$ 14,223</b>	<b>\$ 13,575</b>	<b>\$ 15,997</b>	<b>\$ 17,400</b>	<b>\$ 8,077</b>	<b>\$ 17,400</b>	<b>\$ 10,500</b>

## 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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>56700 ECONOMIC DEVELOPMENT</b>								
56700.1 Economic Development Memberships/Initiatives	\$ 1,955	\$ 1,134	\$ 1,185	\$ 3,636	\$ 3,637	\$ 3,636	\$ 3,637	\$ 185
<b>56700 TOTAL</b>	<b>\$ 1,955</b>	<b>\$ 1,134</b>	<b>\$ 1,185</b>	<b>\$ 3,636</b>	<b>\$ 3,637</b>	<b>\$ 3,636</b>	<b>\$ 3,637</b>	<b>\$ 185</b>
<b>56900 PLANNING &amp; ZONING/EROSION/CONSERVATION</b>								
56900.1 Erosion & Drainage Review Expenses			\$ 1,176	\$ 3,969	\$ 3,500	\$ 3,687	\$ 3,500	\$ 4,000
56900.2 Plan Commission & Board of Adjustment Pay	\$ 3,250	\$ 3,070	\$ 3,080	\$ 2,570	\$ 3,720	\$ 1,580	\$ 3,720	\$ 3,720
56900.3 Zoning Supplies & Expenses (Eng., Municipal Code)	\$ 467	\$ 547	\$ 605	\$ -	\$ 2,600	\$ 2,628	\$ 2,600	\$ 3,000
56900.4 Zoning Publication of Notices	\$ 251	\$ 257	\$ 481	\$ 103	\$ 500	\$ 22	\$ 500	\$ 500
<u>Stormwater Plan Implementation (MS4 Permit)</u>								
NEWSC Dues	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
MS4 Annual Reporting	\$ 332	\$ 263	\$ 299	\$ 380	\$ 350	\$ 500	\$ 350	\$ 500
Ongoing Illicit Discharge Field Screening	\$ 6,780	\$ 6,900	\$ 6,300	\$ -	\$ 6,000	\$ 1,306	\$ 6,000	\$ 6,300
Speedway Heights Pond O&M				\$ 5,700	\$ 5,700	\$ 771	\$ 5,700	\$ 6,500
56900.5 Subtotal Stormwater Plan Implementation	\$ 8,112	\$ 8,163	\$ 7,599	\$ 8,460	\$ 13,050	\$ 3,577	\$ 13,050	\$ 14,300
County Aerial Photography Project Contribution	\$ 1,394							
<b>56900 TOTAL</b>	<b>\$ 13,473</b>	<b>\$ 12,037</b>	<b>\$ 12,940</b>	<b>\$ 15,103</b>	<b>\$ 23,370</b>	<b>\$ 11,494</b>	<b>\$ 23,370</b>	<b>\$ 25,520</b>
<b>56000 TOTAL</b>	<b>\$ 15,428</b>	<b>\$ 13,171</b>	<b>\$ 14,125</b>	<b>\$ 18,739</b>	<b>\$ 27,006</b>	<b>\$ 15,130</b>	<b>\$ 27,006</b>	<b>\$ 25,705</b>

## 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

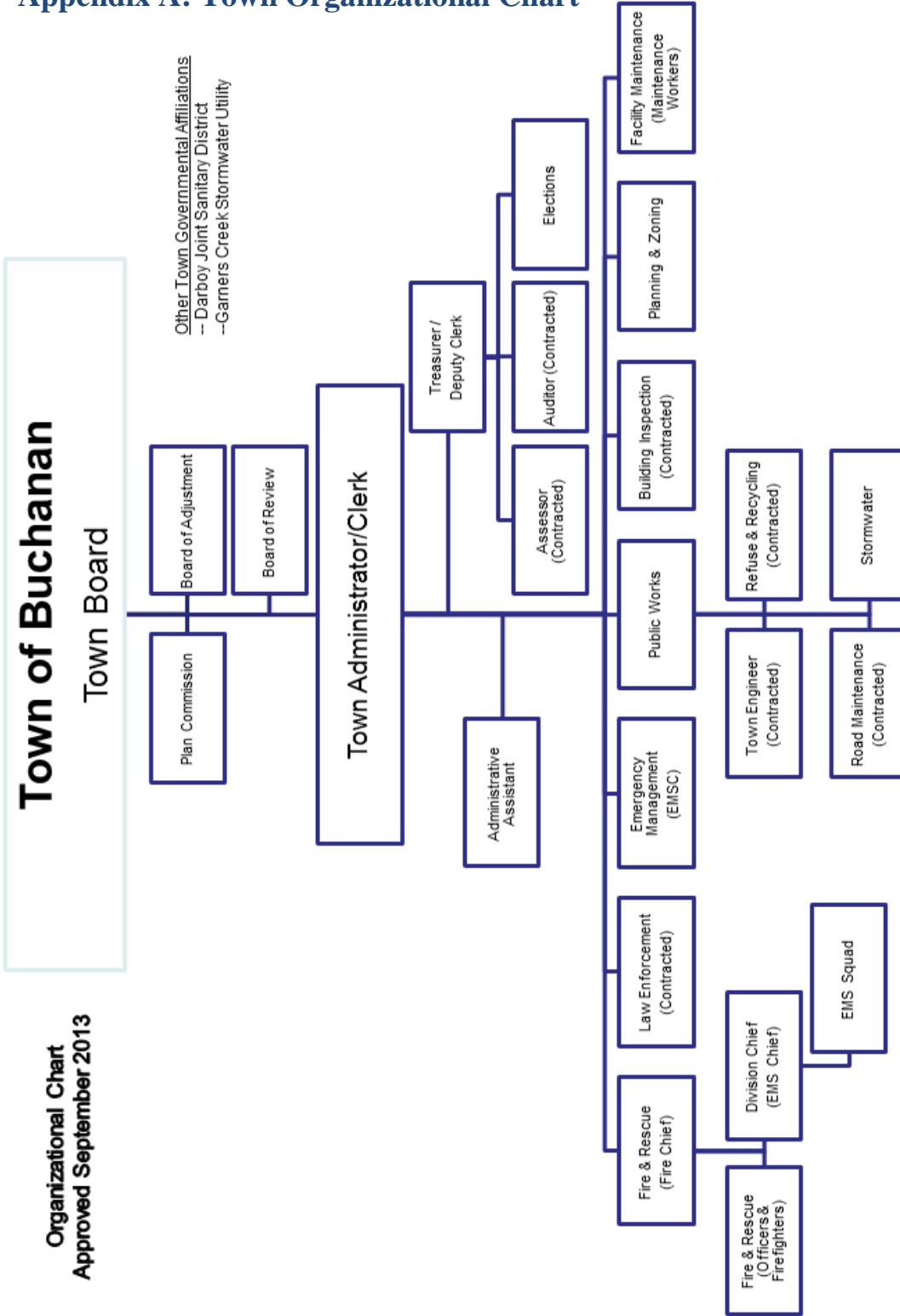
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>CONTINGENCY &amp; RESERVES</b>								
Contingency Fund - Unallocated	\$ -	\$ -	\$ 7,023	\$ 11,701	\$ -	\$ -	\$ -	\$ 55,027
Fire Apparatus Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Park & Trail Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>TOTAL CONTINGENCY &amp; RESERVES</b>	\$ -	\$ -	\$ 7,023	\$ 11,701	\$ -	\$ -	\$ -	\$ 70,027
<b>TOTAL OTHER FINANCING USES</b>	\$ -	\$ -	\$ 7,023	\$ 11,701	\$ -	\$ -	\$ -	\$ 70,027

#### 58000 Debt Service Fund

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	YEAR TO DATE 8/1/2014	YEAR END ESTIMATE 2014	2015 ADOPTED
<b>58000 DEBT SERVICE</b>								
2007/2008 G.O. Promissory Notes	\$ 191,371	\$ 185,953	\$ 185,432	\$ 189,804	\$ 188,798	\$ 9,399	\$ 188,798	\$ 182,593
<b>58000 TOTAL</b>	\$ 191,371	\$ 185,953	\$ 185,432	\$ 189,804	\$ 188,798	\$ 9,399	\$ 188,798	\$ 182,593
<b>58000 TOTAL</b>	\$ 191,371	\$ 185,953	\$ 185,432	\$ 189,804	\$ 188,798	\$ 9,399	\$ 188,798	\$ 182,593

## **Appendices**

# Appendix A: Town Organizational Chart



Organizational Chart  
Approved September 2013

## **Appendix B: Budget and Financing Policies**



Town of Buchanan

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N178 County Road N  
Appleton, WI 54915

# Town of Buchanan Budget and Financial Policies



Adopted by Town Board: March 16, 2010

# Town of Buchanan Budget and Financial Policies

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## **Introduction**

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

The purpose for these policies are:

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

## **Operations Budget Policies**

### **Annual Budget Process**

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

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

### Development Philosophy

The philosophy for Town budget development includes the following guides:

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

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

## **Audit**

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

## **Budget Adjustments and Balances**

### Budget Adjustments

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

### Uncompleted Projects or Appropriations

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

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

### Budget Reporting

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

### Donations

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

## **Collateralization**

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

## **Purchasing Policy**

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

## **Debt Policy**

### **Objective**

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

### **Policy**

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

### **General Guidelines**

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

## **Refunding**

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

## **Disclosure**

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

## **Capital Improvement Plan Policy**

### **Policy**

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

### **General Guidelines**

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

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

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

## **Fund Balance Policy**

### **Objective**

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

### **Definition**

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

### **Policy**

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

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

### **Procedure**

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

## Formula

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

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

## Investment Policy

### Objective

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

### Policy

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

### Investment Objective

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

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

### Delegation of Authority

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

### Ethics and Conflict of Interest

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

## **Authorized and Suitable Investments**

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

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