



Neal Czaplewski, Chairman
Jeff Rice, Supervisor No 1
Steve Swantz, Supervisor No 2
Jason Ketterhagen, Supervisor No 3
vacant, Supervisor No 4

Town Board Agenda

32288 Bushnell Road / Burlington WI 53105

AMENDED

October 9, 2025 / 6:30PM

Notice is hereby given that a regular meeting of the Town Board of the Town of Burlington will be held on **Thursday, October 9, 2025**, in the Burlington Town Hall, 32288 Bushnell Road, Burlington, Racine County, Wisconsin. The meeting will begin at 6:30PM.

If you would like to join via conference call, **please call 701.802.5429** and use **Access Code 6330779#** or go to **www.freeconferencecall.com** and use meeting code **tob5**.

1. Call to order

- a. Pledge
- b. Roll Call
- c. Verification of Posting

2. Public comment – Please be advised per Wis Stats 19.84(2), comments should be addressed directly to the Town Board. This segment is placed early in the agenda so that the public may make their comments prior to discussion or action by the Town Board. Individual comments are limited to no more than three minutes each. The Public Input section is limited to a total of 15 minutes. Once the public input segment ends there will be no additional discussion from the audience. The Town Board may extend time or suspend this rule if deemed necessary.

3. Presentations

- a. Browns Lake Sanitary Update on Dredging Project
- b. River Gauge project, Racine County Emergency Manager Lorenzo Santos

4. Town Chairman and Supervisors Reports

5. Supervisor IV Vacancy

Action: Discussion Only

6. Consent Agenda

Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, any item may be removed at the request of any Supervisor and addressed immediately following the motion to approve the other items on the Consent Agenda.

a. Approval of meeting minutes

- i. Regular meeting on September 11, 2025
- ii. Budget Review meeting on September 17, 2025
- iii. Budget Review meeting on September 25, 2025
- iv. Budget Review meeting on September 29, 2025

b. Accept Monthly Reports: Highway, Sheriff, Marine, Fire

-
- Agenda is subject to change
 - Discussion and action may occur on any agenda item
 - All meetings are subject to the Open Meetings law and will be recorded
 - If you are disabled and have accessibility needs or need information interpreted for you, please call Town Office at 262.763.3070 at least 24 hours prior to the meeting

Action: *Approve/Deny the consent agenda*

7. Financial Reports

- a. Pre-paid vouchers
- b. Bills approximately as of October 9, 2025

Action: *Approve/Deny*

8. White Oak Park / Lagoon Beach Piers Discussion

Action: *Discussion and possible action*

9. Fire Chief Updates

- a. Recruitment
- b. Engine 922
- c. Racine County Radio Project

Action: *Discussion Only*

10. Town Policy Update

- a. Anti-Fraud Policy
- b. Credit Card Policy
- c. Expense Reimbursement Policy
- d. Purchase Policy
- e. Tax Overpayment Policy

Action: *Discussion and possible action (pending legal review)*

11. Racine County Sheriff Department Contract Renewal

Action: *Discussion and possible action*

12. Possible Closed Session

- a. Motion to enter Closed Session under Wis Stats **19.85 (e)** Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require closed session. – Racine County Sheriff

Action: *Motion to convene in closed session (Roll call vote)*

- b. Motion to adjourn closed session and reconvene in open session

Action: *Motion to adjourn closed session and reconvene in open session*

13. Adjournment

Jeanne Rennie, Clerk

7th September 2025

Attest to Posting of Public Notices

State of Wisconsin
County of Racine
Town of Burlington

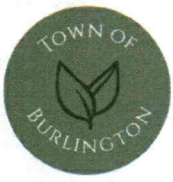
I, Jeanne Rennie, attest that this instrument of posting has been properly and duly signed before me.

I posted a true and complete copy/copies of the Town of Burlington Notice(s), Town of Burlington Ordinance(s) attached hereto in the following public places located within the Town of Burlington, Racine County, State of Wisconsin.

1. Town of Burlington Town Hall, 32288 Bushnell Road
Date: 10/07/2025 Time: 1:19PM
2. Town Website www.townofburlington.com
Date: 10/07/2025 Time: 1:15PM
3. Beachview Grocery Store, 33225 S Lakeshore Drive
Date: _____ Time: _____
4. Al's Little Country Store, 30411 Durand Avenue
Date: _____ Time: _____

Signed:  Date: 10/07/2025
10/09/25 Amended TB

Three physical locations or one physical location and Town website required.



Neal Czaplewski, Chairman
Jeff Rice, Supervisor No 1
Steve Swantz, Supervisor No 2
Jason Ketterhagen, Supervisor No 3
Brian Fliss, Supervisor No 4

Town Board Meeting Minutes

32288 Bushnell Road / Burlington WI 53105

September 11, 2025

The meeting was delayed due to a farewell event for Supervisor Brian Fliss that started at 5:30PM.

Call to order

At 6:50 PM Chairman Czaplewski called to order the regular meeting of the Town of Burlington supervisors. Everyone stood and recited the pledge of allegiance.

Chairman Neal Czaplewski and Supervisors Jeff Rice, Jason Ketterhagen, and Brian Fliss were present. Steve Swantz was in attendance by telephone.

Czaplewski confirmed that the meeting was properly posted.

Town of Burlington 2024 Financial Audit Presentation - Lucida

Patti Reda, Lucida, gave a presentation on the audit of the 2024 financials. The Town was given a clean audit opinion on the fund based financial statements and a modified opinion on government wide statements.

Czaplewski asked about the modified opinion and what can be done in the future. Reda explained what the Town can do to receive a clean opinion.

Public comment

Chairman Czaplewski opened the floor for public comment at 6:59PM.

The following citizens spoke about wake boats: Joe Bulckaen, 33930 Lagoon Dr; Kelly Kasper, 30968 Weiler Rd; John Tithof, 33528 S Lakeshore Dr; and Joe Busch, 2830 Knollcrest Dr.

Speaker Robin Vos – talked about the state budget and the benefits to the town. He also spoke on current legislation.

Having no other citizens that wished to speak, Czaplewski closed public comments at 7:16PM.

Presentation - Concerned Citizen Presentation on enhanced Wake Boating

Colleen Welke and Dennis Lynch spoke about protecting the lakes from enhanced wake boats. They also submitted a petition to prohibit wake boats along with a proposed ordinance for the ban.

Town Chairman and Supervisors Reports

Czaplewski, Ketterhagen, Rice, & Swantz all thanked Fliss for his service to the Town.

Fliss – thanked everyone for their kind words.

Fire, EMS & Highway – provided written reports.

Consent Agenda

- a. Approval of meeting minutes
 - i. Regular meeting on August 14, 2025
 - ii. Special meeting on August 26, 2025
 - iii. Committee of the Whole on August 14, 2025
- b. Accept Monthly Reports: Highway, Sherrif, Marine, Fire

Fliss motioned to approve the consent agenda; Ketterhagen seconded. Motion carried 5-0.

Financial Reports

Ketterhagen motioned to approve the financial reports with the exception of the Baxter & Woodman invoice; Swantz seconded the motion. Motion carried unanimously.

Discussion around Planning and Zoning Committee and Future Direction

Czaplewski spoke about the Planning & Zoning committee. He would like to have future discussions regarding the responsibilities of the committee. Czaplewski plans to meet with the committee to discuss this topic with them.

White Oak Park / Lagoon Beach Piers Discussion

Czaplewski asked Joe Bulckaen to continue his comments regarding possible actions the Town could take to resolve the issue.

The town will confer with legal counsel regarding the options discussed.

Amendment to Ordinance 8.20 Recycling

Clerk Rennie explained that the DNR has updated the requirements for municipalities related to recycling. The changes are reflected in the amendment. Rice motioned to accept the amendments as presented; Fliss seconded. Motion carried.

Adjournment

Fliss motioned to adjourn at 8:13 PM; Ketterhagen seconded. Motion carried unanimously.

Respectfully submitted,

Jeanne Rennie, Clerk

Approved 2025 _____



Neal Czaplewski, Chairman
Jeff Rice, Supervisor No 1
Steve Swantz, Supervisor No 2
Jason Ketterhagen, Supervisor No 3
Brian Fliss, Supervisor No 4

Budget Working Session Meeting Minutes

32288 Bushnell Road / Burlington WI 53105

September 17, 2025 / 6:00PM

Call to order

Chairman Czaplewski called the budget planning meeting to order at 6:01PM. The meeting was held in the town hall auditorium at 32288 Bushnell Road, Burlington WI 53105.

Neal Czaplewski, Jeff Rice, Steve Swantz, and Jason Ketterhagen were in attendance along with Administrator/Treasurer Rachel Naber. Brian Fliss was not in attendance.

The Attest to Posting was provided by the clerk.

Working session for the 2026 budget

The board began their review of the Town's budget by examining the income accounts.

Adjournment

Swantz motioned to adjourn at 7:10PM; Ketterhagen seconded. Motion carried unanimously.

Respectfully submitted,

Jeanne Rennie, Clerk

Approved 2025 _____



Neal Czaplewski, Chairman
Jeff Rice, Supervisor No 1
Steve Swantz, Supervisor No 2
Jason Ketterhagen, Supervisor No 3
Brian Fliss, Supervisor No 4

Budget Working Session Minutes

32288 Bushnell Road / Burlington WI 53105

September 25, 2025 / 6:00PM

1. Call to order

The working session for the 2026 Budget was called to order by Chairman Czaplewski at 6:01PM. In attendance were Jeff Rice, Steve Swantz, Jason Ketterhagen, Brian Fliss, Neal Czaplewski and Administrator Rachel Naber.

Czaplewski confirmed that the meeting was properly posted.

2. Working session for the 2026 budget

The board continued to review the budget with a focus on expenses.

3. Adjournment

Ketterhagen motioned to adjourn at 7:36PM; Swantz seconded the motion. Motion carried unanimously.

Respectfully submitted,
Jeanne Rennie, Clerk



Neal Czaplewski, Chairman
Jeff Rice, Supervisor No 1
Steve Swantz, Supervisor No 2
Jason Ketterhagen, Supervisor No 3
Brian Fliss, Supervisor No 4

Budget Working Session Minutes

32288 Bushnell Road / Burlington WI 53105

September 29, 2025 / 6:00PM

1. Call to order

The working session for the 2026 Budget was called to order by Chairman Czaplewski at 6:01PM. In attendance were Jeff Rice, Steve Swantz, Jason Ketterhagen, Brian Fliss, Neal Czaplewski and Administrator Rachel Naber.

Czaplewski confirmed that the meeting was properly posted.

2. Working session for the 2026 budget

The board continued to review the proposed budget for 2026.

3. Adjournment

Fliss motioned to adjourn at 7:36PM; Swantz seconded the motion. Motion carried unanimously.

Respectfully submitted,
Jeanne Rennie, Clerk

Town of Burlington Highway Report

For the time period of 9/1-9/30/2025

- Emptied trash cans in the parks and boat launch
- Tested water at beaches
- Mowed right of ways
- Filled potholes
- Trimmed branches
- Finished restoring Lake St.
- Assisted boat patrol with pulling boats for the season
- Moved cutter and transporter for Bohners Lake weed cutting
- Finished up walkthrough the Spring Prairie and Mt Tom bridges
- Mowed all town parks and town properties
- Burned landfill
- Dragged sand at town beach
- Removed seaweed at town beach
- Patched parking lot asphalt

Equipment

- Maintenance and cleaned mowing tractor
- Maintenance on chainsaws
- New blades on Skag mower

Snow/Wind

- None



Jake Isaacson, Highway Department Foreman

Town of Burlington, Wisconsin

32288 Bushnell Road · Burlington, WI 53105

Phone: (262) 763-3070

E-Mail: jake.isaacson@townofburlingtonwi.gov | www.TownofBurlingtonWI.gov



RACINE COUNTY SHERIFF'S OFFICE

717 Wisconsin Avenue, Racine, WI 53403-1237

(262) 886-2300 FAX (262) 637-5279

Waterford (262) 534-5166 Burlington (262) 763-9558

Sheriff Christopher Schmaling

Chief Deputy James P. Weidner

Town of Burlington's Monthly Activity Report, September 2025

Board Members,

For the month of September, the following was completed on your municipality's behalf in accordance with your contract with our agency:

- *Number of citations issued for your municipality 144*
- *Number of arrests 3*
- *Number of warrants cleared 2*
- *Number of calls for service 163*
- *Number of extra attentions / crime preventions 219*
- *List any significant calls.*
- *List any crime trends/known issues or areas of concern that we are focusing on.*
 - *Areas of Traffic concerns.*
Speed on 142, CTH P, STH 11, and bypass.
 - *Areas of vandalism.*
Nothing recent.
 - *Areas of burglaries or thefts.*
Nothing recent.
 - *Miscellaneous*
Check community parks, businesses, and bar checks.

Thank you for placing your trust in our agency as we continue to provide service and protection to your community.

Sheriff Christopher K. Schmaling
by Lt. C. Gehrand

"A Tradition Since 1836"

Visit us at www.RacineCounty.com or Facebook



Town Of Burlington

Fire Department

32288 Bushnell Rd. Burlington, WI 53105

For the Period From 09/01/2025 00:00 To 09/30/2025 23:59

Code	Description	# of Incidents
ACCPI	Accident Personal Injury	1
ALS	Advanced Life Support	5
ALS1	ALS Station 1	23
BLS	Basic Life Support	5
DROWN	Drowning/water Accident	2
FIREA	Fire - Supervised Alarm S	3
INVASS	Invalid Assist	1
MABAS	Mutal Aid Box Alarm	1
CRBMON	Possible Carbon Monoxide	1
PNB	Pulseless, Non-Breathing	3
FIRE	Structure Fire	1

Grand Total 46

TOBFD members had a total of 81.98 hours for calls to service in the month of September.



Town Of Burlington

Fire Department

32288 Bushnell Rd. Burlington, WI 53105

	EMT	Paramedic	Total
	3	0	3
Assault/Rape	1	0	1
Breathing Problems	6	0	6
Cardiac/Resp Arrest	1	2	3
Fall(s)	9	1	10
Hemorrhage/Lacerations	4	0	4
MVA	2	0	2
Other/Medical	4	0	4
Sick Person	2	1	3
Stroke/CVA	1	0	1
Total	38	4	42



Town Of Burlington

Fire Department

32288 Bushnell Rd. Burlington, WI 53105

Membership:

- Our members that have started FF1 and FF2 classes are progressing nicely and continue to attend class twice a week.

River Gauge:

Racine County EM Lorenzo Santos will be presenting to the board on the progress of the project. He will also educate us on the importance of this equipment not only to the Burlington community but to the USGS as well. Below is a short summary of some of the benefits the gauge gives us. I have also included a copy of the IGA for review. The shared cost between the three entities for annual maintenance would be \$4,933.33. (Subject to annual adjustment by the USGS)

Reinstalling the Burlington River Gauge – Benefits to Burlington

The river gauge in Burlington is a critical piece of infrastructure for both the community and the U.S. Geological Survey (USGS). Its ability to provide real time water level data feeds directly into the Hydrologic Ensemble Forecast System (HEFS) and 3-month hydrologic outlooks, giving both local emergency services and federal agencies a more accurate picture of river behavior under changing weather conditions.

When the gauge is operational, Burlington benefits from:

- Short-term precision – HEFS can forecast river level changes hours to days in advance, allowing for immediate preparation and response to potential flooding.
- Seasonal awareness – The 3-month outlook helps community planners and emergency managers assess ongoing flood risk well in advance of seasonal snowmelt or prolonged wet patterns.

Without this gauge, Burlington must rely on the next downstream river gauge. This creates a critical data gap because conditions at the downstream gauge may not accurately reflect the current or imminent situation within Burlington. Localized rainfall, tributary inflows, or upstream releases can cause significant differences in water levels between the two points, making real-time and forecasted data less reliable for decision-making.



Town Of Burlington

Fire Department

32288 Bushnell Rd. Burlington, WI 53105

The Burlington River gauge is also essential for flood inundation mapping. This mapping links gauge readings to predicted flood extents, showing exactly which neighborhoods, roads, and critical infrastructure will be impacted at specific water levels. During the last major flood, Burlington used data from the gauge to project how much and how quickly the river would rise, which allowed emergency services to:

- Identify neighborhoods at imminent risk
- Stage resources for rescues and evacuations
- Evacuate homeowners in advance of rising waters
- Coordinate with regional partners for mutual aid

By reinstating the river gauge, Burlington regains the local, accurate, and timely data needed to protect lives and property, while the USGS strengthens its national hydrologic monitoring network. This is not just about convenience, it's about safeguarding the community with science-based forecasting, filling a critical observational gap, and ensuring the accuracy of flood risk assessments for years to come.

Racine County Radio Project:

The TOBFD radio order was placed. I have included in your packet the totals. DC Chart and I worked on the figures to capture as much equipment for the dollar amount available from the county. Please refer to last month's packet for the pricing list of things that were not included in our totals from Racine County. We did receive flash upgrade prices from Baycom for our existing mobile and portable radios. Mobile radios are \$4663.96 and portable radios are \$1560.76.

Upcoming Events:

- Training for October will be search and rescue, RIT (Rapid Intervention Team), and MAYDAY drills.
- TOBFD blood drive is on Monday October 20th at Station 2 from 3-7PM.
- Members are participating at the Touch A Truck for Spooky City at Burlington Ace on Saturday October 25th from 10am -2pm.
- This Friday from 1-3 we have fire prevention at Winkler School. Some of the members have taken the day or half a day off to make sure we can deliver a quality program to the young children as in years past.

Equipment:

- New engine 922 committee has been working on final print approval and cabinet design layout.



Town Of Burlington

Fire Department

32288 Bushnell Rd. Burlington, WI 53105

- Anticipated delivery date is first quarter of 2026.
- There will be a few members that will need their structural firefighting gear replaced by the NFPA 10-year life cycle rules for 2025/2026. There is 2% money available for this replacement in 2025. Three sets of complete gear (helmet, boots, pants and jackets) are approximately \$14,000.00 plus whatever the shipping costs would be. There is also a lead time for gear right now, so we would like to move forward as soon as we can. Pricing will most likely change again after the first of the year.

ISO:

Our audit was completed, and we have a 05/10 split rating. This is the same score we obtained from our last audit. I have requested a meeting with our rep to discuss his findings and for more in-depth explanation of his final review.

TOBFD Radio order				
	QTY		Price EA	Extended
APX N70XE	23		\$ 8,536.48	\$ 196,339.04
APX Next XE	3		\$ 10,010.92	\$ 30,032.76
APX6500	3	standard	\$ 6,817.85	\$ 20,453.55
APX6500	4	remote mount	\$ 6,817.85	\$ 27,271.40
APX6500	1	dual head remote mnt	\$ 6,817.85	\$ 6,817.85
APX8500	2	dual head remote mnt	\$ 8,457.49	\$ 16,914.98
APX8500	1	remote mount	\$ 8,457.49	\$ 8,457.49
Pager	25		\$ 901.26	\$ 22,531.50
MARINE	4	Portable N70	\$ 8,536.48	\$ 34,145.92
	2	APX6500 Remote Mount	\$ 6,817.85	\$ 13,635.70
Adapter Insert for Charger	12		\$ 61.14	\$ 733.68
APX 170 battery	1		\$ 180.40	\$ 180.40
			Total	\$ 377,514.27
			County contribution	\$ 377,513.06
			Total Due	\$ 1.21

Town of Burlington
Prepaid Invoices Through October 7, 2025

Name	Num	Date	Due Date	Account	Paid Amount
QuickBooks Payroll Service		9/18/2025		108000 · Community St BankGen Cking	
QuickBooks Payroll Service				2110 · Direct Deposit Liabilities	\$ (13,607.42)
TOTAL					\$ (13,607.42)
QuickBooks Payroll Service		10/2/2025		108000 · Community St BankGen Cking	
QuickBooks Payroll Service				2110 · Direct Deposit Liabilities	\$ (17,837.02)
TOTAL					\$ (17,837.02)
WE ENERGIES (1)		9/12/2025		108000 · Community St BankGen Cking	
	5617963212	9/11/2025	9/26/2025	516107 · Utilities General	\$ (97.07)
	5616244774	9/11/2025	9/26/2025	516107 · Utilities General	\$ (21.97)
				516107 · Utilities General	\$ (320.11)
				523017 · Utilities FH3	\$ (15.88)
				523017 · Utilities FH3	\$ (392.56)
				533316 · Utilities Highway	\$ (20.93)
				533316 · Utilities Highway	\$ (9.57)
				516107 · Utilities General	\$ (958.72)
				523016 · Utilities FH2	\$ (342.37)
				516107 · Utilities General	\$ (51.33)
				534004 · Utilities Landfill	\$ (14.73)
				533340 · Street Lighting	\$ (1,443.16)
TOTAL					\$ (3,688.40)
PlanCommissionWo Waukesha Co	ACH	9/19/2025		108000 · Community St BankGen Cking	
	301066897	10/2/2025	10/12/2025	516106 · Dues & Fees General	\$ (40.00)
TOTAL					\$ (40.00)

Town of Burlington
Prepaid Invoices Through October 7, 2025

DEPARTMENT OF EMPLOYEE TRUST FL ACH	ACH	9/22/2025	108000 · Community St BankGen Cking	
TOTAL			24000 · Payroll Liabilities	\$ (4,904.64)
				\$ (4,904.64)
AFLAC	ACH	9/22/2025	108000 · Community St BankGen Cking	
TOTAL			24000 · Payroll Liabilities	\$ (282.06)
				\$ (282.06)
DEPARTMENT OF EMPLOYEE TRUST FL ACH	ACH	9/22/2025	108000 · Community St BankGen Cking	
TOTAL			24000 · Payroll Liabilities	\$ (743.90)
			24000 · Payroll Liabilities	\$ (5,314.40)
				\$ (6,058.30)
PlanCommissionWo Waukesha Co	ACH	9/30/2025	108000 · Community St BankGen Cking	
TOTAL		299619073 10/2/2025 10/12/2025 516106 · Dues & Fees General		\$ (40.00)
				\$ (40.00)
VISA	ACH	10/1/2025	108000 · Community St BankGen Cking	
TOTAL		9/23/2025 10/23/2025 Visa - Administrator		\$ (2,256.57)
		9/23/2025 10/23/2025 Visa - Clerk		\$ (336.99)
		9/23/2025 10/23/2025 Visa - Fire Department		\$ (496.29)
				\$ (3,089.85)
SUN LIFE FINANCIAL	ACH	10/2/2025	108000 · Community St BankGen Cking	
TOTAL		10/2/2025 11/1/2025 516118 · Insurance General		\$ (137.46)
				\$ (137.46)

Town of Burlington
Prepaid Invoices Through October 7, 2025

EFTPS//FEDERAL ELECTRONIC FILING E-pay	9/22/2025	108000 · Community St BankGen Cking	
TOTAL		24000 · Payroll Liabilities	\$ (716.42)
			\$ (716.42)
EFTPS//FEDERAL ELECTRONIC FILING E-pay	9/22/2025	108000 · Community St BankGen Cking	
TOTAL		24000 · Payroll Liabilities	\$ (4,965.38)
			\$ (4,965.38)
WISCONSIN DEPT. OF REVENUE E-pay	9/29/2025	108000 · Community St BankGen Cking	
TOTAL		24000 · Payroll Liabilities	\$ (1,159.55)
			\$ (1,159.55)
EFTPS//FEDERAL ELECTRONIC FILING E-pay	10/3/2025	108000 · Community St BankGen Cking	
TOTAL		24000 · Payroll Liabilities	\$ (5,853.94)
			\$ (5,853.94)
EFTPS//FEDERAL ELECTRONIC FILING E-pay	10/3/2025	108000 · Community St BankGen Cking	
TOTAL		24000 · Payroll Liabilities	\$ (14.68)
			\$ (14.68)
CURTIS AMBULANCE SERVICE	31996 9/12/2025	108000 · Community St BankGen Cking	
TOTAL			
Sep-25 9/11/2025 9/21/2025 523100 · Ambulance Service			\$ (35,355.95)
			\$ (35,355.95)
Bond Trust Services Corporation	31997 9/18/2025	108000 · Community St BankGen Cking	
98559 9/18/2025 9/28/2025 599012 · GO Note Payment			\$ (399,435.56)
			\$ (399,435.56)

Town of Burlington
Prepaid Invoices Through October 7, 2025

TOTAL				\$ (399,435.56)
Bond Trust Services Corporation	31998	9/18/2025	108000 · Community St BankGen Cking	
	98567	9/18/2025	9/28/2025 516106 · Dues & Fees General	
TOTAL				\$ (400.00)
				\$ (400.00)

Town of Burlington
Unpaid Invoices as of October 7

<u>Num</u>	<u>Date</u>	<u>Due Date</u>	<u>Class</u>	<u>Split</u>	<u>Aging</u>	<u>Open Balance</u>
ASDA ENTERPRISES INC						
151193	10/06/2025	11/05/2025	-SPLIT-			46,270.35
Total ASDA ENTERPRISES INC						46,270.50
ASSOCIATED APPRAISAL CONSULTANTS INC						
182529	09/30/2025	10/30/2025	515201 · Assessor Fees			1,166.67
Total ASSOCIATED APPRAISAL CONSULTANTS INC						1,166.67
AT&T (1)						
09202025	09/23/2025	10/23/2025	-SPLIT-			132.96
Total AT&T (1)						132.96
AURORA HEALTH CARE						
361174	09/30/2025	09/30/2025	523022 · Physicals Fire		7	313.00
Total AURORA HEALTH CARE						313.00
Belle City Fire & Safety						
102021	10/07/2025	11/06/2025	-SPLIT-			622.45
Total Belle City Fire & Safety						622.45
BUMPER TO BUMPER AUTO PARTS						
11566-456339	09/23/2025	10/23/2025	523011 · Vehicle Maint/Repair Fire			45.99
Total BUMPER TO BUMPER AUTO PARTS						45.99
Burlington Ace Hardware						
246476	10/07/2025	10/17/2025	533310 · Supplies Highway			77.27
Total Burlington Ace Hardware						77.27
COAST TO COAST						
A2831462	09/25/2025	10/25/2025	516111 · Supplies General			449.56
Total COAST TO COAST						449.56
CRETEX MATERIALS INC. (1)						
206401	09/23/2025	10/23/2025	533321 · Highway Dept Gravel a...			262.89
206671	10/07/2025	11/06/2025	533321 · Highway Dept Gravel a...			1,648.25
206537	10/07/2025	11/06/2025	533321 · Highway Dept Gravel a...			828.41
206267	10/07/2025	11/06/2025	533321 · Highway Dept Gravel a...			92.66
Total CRETEX MATERIALS INC. (1)						2,832.21
CULLIGAN OF BURLINGTON						
500X03328909	10/06/2025	11/05/2025	516107 · Utilities General			85.75
Total CULLIGAN OF BURLINGTON						85.75
CURTIS AMBULANCE SERVICE						
October2025	10/02/2025	10/12/2025	523100 · Ambulance Service			35,355.95

Town of Burlington
Unpaid Invoices as of October 7

Total CURTIS AMBULANCE SERVICE			35,355.95
EAGLE ENGRAVING			
2025-7044	09/23/2025	10/03/2025	523030 · Firefighter Gear
2025-7397	10/07/2025	10/17/2025	523030 · Firefighter Gear
Total EAGLE ENGRAVING			210.60
Ehlers			
103155	10/02/2025	10/12/2025	516106 · Dues & Fees General
Total Ehlers			3,150.00
Guard Street Partners, LLC			
3824A	10/02/2025	10/12/2025	516119 · Computer & Software ...
Total Guard Street Partners, LLC			324.44
HEARTLAND BUSINESS SYSTEMS, LLC			
827226-H	09/23/2025	10/03/2025	516119 · Computer & Software ...
Total HEARTLAND BUSINESS SYSTEMS, LLC			401.17
Jeanne Rennie			
sept29	10/02/2025	11/01/2025	511650 · Expense Clerk
Total Jeanne Rennie			287.00
JERRY WILLKOMM, INC			
253279	09/30/2025	10/10/2025	533311 · Vehicle Operating ExpH...
321355	10/02/2025	10/12/2025	533311 · Vehicle Operating ExpH...
Total JERRY WILLKOMM, INC			1,557.86
KATHRYN WENZEL			
OCT 2025 cleaning	10/02/2025	10/12/2025	516101 · Janitorial Services
Total KATHRYN WENZEL			670.00
KWIK TRIP Extended Network			
Total KWIK TRIP Extended Network	10/07/2025	11/06/2025	Kwik Trip - Fire Department
			565.41
MENARDS BURLINGTON			
32486	09/23/2025	10/23/2025	533318 · Contract Material/Labor...
32356	09/23/2025	10/23/2025	533318 · Contract Material/Labor...
33298	10/07/2025	11/06/2025	533310 · Supplies Highway
32747	10/07/2025	11/06/2025	533310 · Supplies Highway
Total MENARDS BURLINGTON			208.95
MILLER MOTOR SALES, INC.			
14997	09/23/2025	10/23/2025	523011 · Vehicle Maint/Repair Fire
			856.13

Town of Burlington

Unpaid Invoices as of October 7

Total MILLER MOTOR SALES, INC.				856.13
MOTOR PARTS COMPANY				
396007	10/07/2025	11/01/2025	533312 · Vehicle Maint/Repair/H...	96.18
Total MOTOR PARTS COMPANY				96.18
OPC Pest Services				
174446	09/23/2025	10/23/2025	516114 · Building Repairs General	149.00
174898	10/02/2025	11/01/2025	523028 · Building Maintenance - ...	129.00
Total OPC Pest Services				278.00
OTTER SALES & SERVICE, INC.				
15570	10/07/2025	11/06/2025	533317 · Signs Highway	350.00
Total OTTER SALES & SERVICE, INC.				350.00
QUILL CORPORATION				
45617062	09/26/2025	10/26/2025	-SPLIT-	64.57
Total QUILL CORPORATION				64.57
raSmith				
190432	09/23/2025	10/23/2025	201002 · P & Z Bond Deposits P ...	644.25
190437	09/23/2025	10/23/2025	201002 · P & Z Bond Deposits P ...	632.55
190436	09/23/2025	10/23/2025	201002 · P & Z Bond Deposits P ...	344.25
Total raSmith				1,621.05
SAFEbuilt, LLC				
2524663	10/07/2025	11/06/2025	524050 · Misc. Building Inspector	9,430.50
Total SAFEbuilt, LLC				9,430.50
SHERWIN INDUSTRIES, INC.				
SC055592	10/07/2025	11/06/2025	533322 · Highway Patch/Crack F...	513.40
Total SHERWIN INDUSTRIES, INC.				513.40
SOUTHERN LAKES NEWSPAPERS, LLC				
476890	09/22/2025	10/02/2025	516113 · Printing & Publishing G...	19.82
Total SOUTHERN LAKES NEWSPAPERS, LLC			5	19.82
Spectrum				
092125	09/30/2025	10/30/2025	516107 · Utilities General	169.99
Total Spectrum				169.99
Terry & Nudo, LLC				
1761	09/23/2025	10/23/2025	511309 · Prosecuting Attorney F...	1,584.00
Total Terry & Nudo, LLC				1,584.00

Town of Burlington
Unpaid Invoices as of October 7

Town Web Design, LLC					
9298	10/02/2025	11/01/2025	516119 · Computer & Software ...		2,040.00
Total Town Web Design, LLC					<u>2,040.00</u>
WAUKESHA COUNTY TECHNICAL COLLEGE					
S0874804	10/07/2025	11/06/2025	522006 · Training & SeminarsWa...		19.95
Total WAUKESHA COUNTY TECHNICAL COLLEGE					<u>19.95</u>
WI Dept. of Transportation					
395-0000414258	10/07/2025	11/06/2025	572403 · Highway Dept Black To...		23,762.03
395-0000414257	10/07/2025	11/06/2025	572403 · Highway Dept Black To...		38,447.65
395-0000414256	10/07/2025	11/06/2025	572412 · Grant Projects		1,606.57
395-0000414255	10/07/2025	11/06/2025	572403 · Highway Dept Black To...		7,851.72
Total WI Dept. of Transportation					<u>71,667.97</u>
WISCONSIN DEPT. OF JUSTICE - Bkgrd Chk					
202509 G2085	10/06/2025	11/05/2025	516116 · CIBREE		21.00
Total WISCONSIN DEPT. OF JUSTICE - Bkgrd Chk					<u>21.00</u>
WISCONSIN DEPT. OF REVENUE					
3389	09/15/2025	09/25/2025	541003 · Animal Control	12	275.00
3420	10/06/2025	10/16/2025	541003 · Animal Control		275.00
Total Wisconsin Humane Society					<u>550.00</u>

Town of Burlington
Unpaid Invoices as of October 7

Town of Burlington
Unpaid Invoices as of October 7

Town of Burlington
Unpaid Invoices as of October 7

Town of Burlington
Unpaid Invoices as of October 7

Town of Burlington, Wisconsin

Memo

To: Town Board, Town of Burlington

From: Rachel Naber

Date: October 7, 2025

Subject: White Oak Park (Lagoon Piers) – Follow-up and Next Steps

Background

Over the past several months, the Town Board has been discussing White Oak Park (also known as Lagoon Piers) and the presence of private piers on Town property. Following last month's meeting, I consulted with the Town's attorney regarding the potential sale of any portion of White Oak Park.

Attorney Recommendation

The Town's attorney does not recommend selling any portion of White Oak Park. Based on this legal guidance, the Town is advised to retain full ownership of the property and proceed with one of the following management options.

Options for Town Board Consideration

To ensure compliance with applicable parkland regulations, the Board has two potential courses of action:

1. Remove the private piers currently located on Town property
2. Install Town-owned piers and lease them to interested residents

Action Requested

Staff requests that the Town Board review the two options and provide direction regarding the management of White Oak Park (Lagoon Piers) in accordance with legal guidance.

Town of Burlington, Wisconsin

Memo

To: Town Board, Town of Burlington

From: Rachel Naber

Date: October 7, 2025

Subject: Draft Financial and Administrative Policies for Board Approval

Overview

The following draft policies have been prepared for the Town of Burlington's consideration and approval. These policies are designed to strengthen the Town's internal controls, financial management practices, and administrative procedures. Each policy has been developed either at the recommendation of the Wisconsin Towns Association (WTA) or upon the advice of the Town's auditor, to ensure compliance with best practices and promote transparency, accountability, and fiscal responsibility.

Policies Presented for Approval

1. Anti-Fraud Policy
 - Establishes a framework for preventing, detecting, and responding to fraud, misconduct, or dishonesty within Town operations.
2. Credit Card Use Policy
 - Defines appropriate use, authorization, limits, and required documentation for Town-issued credit cards. The policy aligns with the Town's Purchasing Policy to ensure responsible purchasing and proper oversight.
3. Expense Reimbursement Policy
 - Outlines procedures for reimbursing employees and officials for legitimate Town-related expenses, including required documentation and approval steps.
4. Purchasing Policy
 - Establishes uniform procedures for purchasing materials, equipment, and services in accordance with Wisconsin State Statute §60.47. The policy promotes fairness, fiscal efficiency, and accountability in Town spending.
5. Tax Overpayment Policy

- Provides a consistent process for handling and refunding property tax overpayments in compliance with applicable state statutes and auditor recommendations.

Action Requested

Staff recommends that the Town Board review and approve the attached draft policies at the upcoming Town Board meeting. Upon approval, these policies will be incorporated into the Town's administrative and financial procedures manual for immediate implementation.

Attachments:

- Draft Anti-Fraud Policy
- Draft Credit Card Use Policy
- Draft Expense Reimbursement Policy
- Draft Purchasing Policy
- Draft Tax Overpayment Policy

TOWN OF BURLINGTON, WISCONSIN

RESOLUTION NO. _____

A RESOLUTION TO ADOPT AN ANTI-FRAUD POLICY

I. Introduction

The Town of Burlington recognizes that it faces risks from wrongdoing, misconduct, dishonesty, fraud, and corruption. These risks can cause:

- Financial losses to taxpayers
- Damage to the Town's reputation and public trust
- Negative publicity and reduced community confidence
- Costly investigations and litigation
- Disruption to operations and employee morale

The Town is committed to promoting fairness, ethics, and honesty in all operations. Fraud prevention and detection are essential to protecting public resources and maintaining confidence in Town governance.

II. Purpose

This policy communicates the Town's zero-tolerance approach to fraud and corruption, defines responsibilities for prevention and reporting, and establishes procedures for investigating suspected violations.

III. Scope

This policy applies to all Town officers, officials, employees, committees, contractors, vendors, and any other parties involved in Town activities or resources.

IV. Definitions

Fraud includes but is not limited to:

- Theft or misappropriation of Town assets or funds
- Falsification or alteration of records, invoices, or expenses
- Failure to account for monies collected
- Providing false information on applications, reports, or funding requests
- Use of Town property, resources, or authority for personal gain, except as expressly authorized

Corruption includes but is not limited to:

- Offering, soliciting, or accepting bribes, inducements, or rewards to improperly

influence actions

- Conspiracy, extortion, or other unlawful schemes

V. Policy

1. The Town maintains zero tolerance for fraud, corruption, or related misconduct.
2. All allegations of suspected fraud or corruption will be taken seriously, investigated promptly, and resolved appropriately, regardless of the suspected person's position.
3. The Town will pursue recovery of any monetary losses and will refer matters to law enforcement when warranted.

VI. Responsibilities

A. All Officers, Officials, and Employees

- Must act with honesty and integrity in all Town matters.
- Must immediately report any suspected fraudulent or corrupt activity.
- Must cooperate fully with authorized investigations.

B. Supervisors, Committee Chairs, and Board Members

- Must maintain effective controls and oversight in their areas of responsibility.
- Must promptly forward any reports of suspected fraud or corruption to the Town Chair or Town Attorney.

VII. Reporting Procedures

1. Reports of suspected fraud or corruption may be made to:
 - Town Chair
 - Town Supervisor
 - Town Attorney
2. Anonymous reports will be accepted.
3. Retaliation or retribution against any person who, in good faith, reports suspected fraud is strictly prohibited. False or malicious reporting may result in disciplinary action.

VIII. Investigation Procedures

1. The Town Chair, in consultation with the Town Attorney or an appointed independent investigator, will coordinate all investigations.
2. Investigators will have unrestricted access to Town records, facilities, and property relevant to the investigation.
3. Information about investigations will be kept confidential and disclosed only to those with a legitimate need to know.
4. Findings will be referred to the Town Board for action, which may include discipline, termination, recovery of funds, or legal proceedings.

IX. Disciplinary and Legal Action

Depending on the severity and facts of each case, consequences may include:

- Written reprimand or probation
- Suspension or termination of employment or contracts
- Civil or criminal legal action
- Recovery of monetary losses

X. Administration and Review

The Town Chair is responsible for administering, revising, interpreting, and applying this policy. Questions about this policy should be directed to the Chair or the Town Attorney.

APPROVED this ____ day of _____, 20__ by the Town Board of Burlington.

_____	Town Chair
_____	Town Supervisor
_____	Town Supervisor
_____	Town Supervisor
_____	Town Clerk

TOWN OF BURLINGTON

CREDIT CARD USE POLICY

Adopted: [Insert Date]

PURPOSE

To establish clear procedures, accountability measures, and security requirements for the use of the Town's credit cards. This policy supports the Purchasing Policy adopted by Resolution No. ____, ensures proper stewardship of public funds, and allows efficient purchasing when traditional payment methods are not practical or available.

POLICY

The Town may use credit cards to conduct official business when:

- The time to purchase or receive supplies is reduced or immediate payment is required.
- Vendors do not maintain accounts receivable or accept purchase orders.
- The number of checks issued can be reduced.
- Emergencies or operational needs make credit card use more efficient.

All credit card purchases must comply with the Town's Purchasing Policy thresholds, approval levels, and competitive quote/bidding requirements unless specifically exempted under that policy.

PROCEDURES

1. Authorization & Issuance

- The Administrator must sign all credit card applications.
- Only the Administrator and Department Heads may be issued cards unless otherwise approved by the Town Board.
- The Administrator distributes and tracks cards issued through a Town-designated depository.

2. Purchase Limits & Approvals

- Credit card limit: \$1,000 unless pre-approved in writing or email by the Administrator.
- Aggregate/large purchases: Follow Purchasing Policy thresholds:
 - \$0 – \$500: Department Head approval.
 - \$501 – \$5,000: Department Head with documentation to Town Board or Administrator, including competitive quotes where feasible.
 - \$5,001 and up: Town Board approval (may require sealed bids or formal solicitation per Wis. Stat. § 60.47).
- Emergency purchases must be documented within 24 hours with justification.

3. Allowable Uses

- Fuel for Town-owned vehicles.
- Hotel reservations, conference registrations, mail or internet purchases when no alternative exists.
- In-person purchases without established credit arrangements.
- Approved emergency expenditures.

4. Prohibited Uses

- Personal purchases of any kind.
- Cash advances or accessing credit.
- Alcoholic beverages or unauthorized Town expenditures.
- Payment of sales tax where the Town's exemption applies (cardholder may be liable for unrecoverable tax).
- Circumventing purchasing or bidding requirements.

5. Documentation & Reconciliation

- Cardholders must provide itemized receipts immediately to the Clerk or Treasurer. Each receipt must:
 1. Indicate credit card payment.
 2. Include vendor name, date, amount, description, budget account number.
 3. Be signed by the cardholder.
- Missing receipts require a signed voucher with vendor, date, amount, business purpose, account number, and explanation.
- The Clerk or Treasurer reconciles statements monthly.
- All credit card records are retained under the Town's records retention schedule for audit and public inspection.

6. Security & Use

- Cards may not be loaned. Protect card numbers and expiration dates.
- Use the Town's tax-exempt number whenever applicable.
- Request vendors mark invoices "Paid by Credit Card."
- Use two-step verification for online purchases when available.
- Disputed charges must be reported in writing to the Administrator and card issuer immediately.

7. Lost or Stolen Cards

- Notify the Administrator immediately and contact the issuing company.
- On weekends/holidays, contact the card issuer directly.
- If the Administrator is unavailable, notify the Town Chair or Clerk.

8. Termination or Role Change

- Upon termination or reassignment, cards must be returned immediately.
- The Administrator will cancel charge privileges if cards are not returned.
- Cards will be reviewed and reissued or canceled when employees change duties.

9. Compliance & Penalties

- Failure to follow this policy may result in:

- Revocation of card privileges.
- Disciplinary action up to dismissal.
- Personal liability and repayment of unauthorized charges, taxes, or fees.

ALIGNMENT WITH PURCHASING POLICY

This Credit Card Use Policy shall be reviewed alongside the Purchasing Policy at least once every two years (or annually) for statutory or operational updates. Any conflicts between this policy and the Purchasing Policy shall be resolved in favor of the stricter requirement or by Town Board clarification.

TOWN OF BURLINGTON

RESOLUTION NO. _____

EXPENSE REIMBURSEMENT POLICY

Purpose

The purpose of this policy is to establish consistent guidelines for the reimbursement of reasonable and necessary expenses incurred by Town of Burlington officials, employees, and authorized representatives while conducting official Town business. This policy ensures accountability, transparency, and compliance with Wisconsin law.

Authority

This policy is adopted under the authority of the Town Board of the Town of Burlington, pursuant to Wisconsin Statutes §§ 60.22 and 60.23.

Policy

1. Eligibility for Reimbursement

- a. Town Board members, Town officials, employees, and other individuals specifically authorized by the Town Board are eligible for reimbursement of expenses incurred while performing official Town business.
- b. Reimbursement requests must be directly related to the conduct of Town business and shall not include personal expenses.

2. Allowable Expenses

The following expenses may be eligible for reimbursement when approved:

- Mileage: Personal vehicle use will be reimbursed at the IRS standard mileage rate in effect at the time of travel.
- Meals: Actual meal costs will be reimbursed when travel requires the individual to be away from home during a normal meal period. Alcoholic beverages are not reimbursable.
- Lodging: Lodging expenses will be reimbursed at reasonable and customary rates. Government or conference rates should be requested whenever available.
- Registration Fees: Fees for conferences, workshops, and training directly related to Town business are reimbursable.
- Other Expenses: Tolls, parking fees, and other incidental costs directly related to official duties may be reimbursed.

3. Non-Reimbursable Expenses

The following expenses are not reimbursable:

- Alcoholic beverages
- Entertainment, recreation, or personal expenses
- Fines, penalties, or parking tickets
- Expenses incurred by spouses, family members, or guests

4. Approval and Documentation

- a. All reimbursement requests must be submitted on a Town-approved expense reimbursement form.
- b. Original, itemized receipts must be attached to all claims. Credit card statements alone are not acceptable.
- c. Claims must be submitted within 30 days of incurring the expense.
- d. All requests are subject to review and approval by the Town Clerk/Treasurer and final approval by the Town Board, as applicable.

5. Payment of Reimbursements

- a. Approved reimbursements shall be paid by Town check.
- b. Payments will typically be issued within 30 days of approval.

6. Compliance

Any misuse of this policy, including falsifying expense reports, may result in denial of reimbursement, disciplinary action, or referral to law enforcement if fraud is suspected.

Severability

If any section or provision of this policy is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Effective Date

This policy shall take effect upon adoption by the Town Board of the Town of Burlington.

Adopted this ___ day of _____, 20__

Town Board, Town of Burlington, Wisconsin

Chairman

Supervisor

Supervisor

Supervisor

Attest:

Town Clerk

TOWN OF BURLINGTON

RESOLUTION NO. _____

A RESOLUTION TO ADOPT A PURCHASING POLICY FOR THE TOWN OF BURLINGTON

WHEREAS, Wisconsin State Statutes, including §60.47, establish requirements for municipal purchasing and public contracts; and

WHEREAS, the Town Board of the Town of Burlington desires to establish consistent procedures for the purchase of materials, equipment, and services to ensure cost-effective operations and compliance with applicable laws; and

WHEREAS, it is in the best interest of the Town to encourage local purchasing when competitive and to provide transparent guidelines for general purchases and bid letting;

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Burlington, Racine County, Wisconsin, that the following Purchasing Policy is hereby adopted:

PURPOSE:

To establish guidelines for the Town's purchase of materials, equipment, or services by authorized personnel to effectively administer the day-to-day operations of the Town, to ensure that consistent procedure is followed regarding purchasing and bid letting in choosing suppliers and products that will ensure its operations are cost-effective, and to ensure that each item purchased has been approved through the budget process or by separate resolution of the Town Board.

POLICY

- The Town of Burlington encourages purchasing locally whenever products, services, and prices are competitive.
 - If any Town Board member is related by immediate family to a person from whom goods or services are to be procured, that Board member must recuse themselves from any discussion and vote on that item.
 - All purchases using federal funds must comply with **2 CFR Part 200** (Uniform Grant Guidance) and any other applicable grant requirements.
 - The Town Board shall review purchasing thresholds and this policy at least once every **two years** (or annually) to consider inflation, changes in law, or operational needs.
-

PROCEDURE FOR GENERAL PURCHASES

- Each Department Head (example Fire Chief, Highway Superintendent) is responsible for approving all purchases in their department, within the approved Budget, and ensuring procurement complies with this policy.
- **Approval Levels & Delegation:**

Purchase Amount	Person/Body with Approval Authority	Requirements & Documentation
\$0 – \$500	Department Head	Purchase may be made directly; retain receipt/invoice; document vendor, amount, account number.
\$501 – \$5,000	Department Head with documentation to Town Board or Administrator	Submit justification and at least three competitive quotes if possible.
\$5,001 and up	Town Board	Formal presentation; possibly sealed bids or formal competitive process.

- All vendor invoices / receipts must include:
 1. Vendor name and address
 2. Description of goods or services
 3. Total dollar amount
 4. Department Head signature approving purchase
 5. Budget account number
 6. If applicable, indication of whether purchase is using grant funds (state or federal) and relevant compliance code (e.g. 2 CFR 200).
- Emergency purchases (for health, safety, or property protection) may bypass usual timelines but must be documented within **24 hours** in the above manner, including justification.
- Exemptions to formal Board approval include: items or contracts previously approved by Board; routine maintenance for vehicles/equipment; general office supplies.
- Service contracts should be reviewed at least annually by the Town Administrator or Board to determine if re-solicitation or quotation gathering is needed, especially when the contract is nearing expiry or budgeted amount.

PROCEDURE FOR PURCHASES REQUIRING ADVERTISEMENT / PUBLIC BIDDING

- The following are required to be advertised and bid per state statute:
 - Construction, repair, remodeling, or improvement of Town public works or buildings.
 - Furnishing of materials or supplies for such public works.
- Bid / Notice Thresholds:

Purchase Amount	Notice Type / Bid Requirement
\$5,000 – \$25,000	Class 1 Notice (one publication or equivalent public notice)
Over \$25,000	Class 2 Notice (as per Wis. Stat. §60.47 or applicable state law)

- Additional Rules:
 1. Bid invitations or RFPs should be published in the official newspaper and on the Town's website (or other public bulletin) to ensure adequate vendor notice.
 2. Include clear statement that the Town reserves the right to reject any or all bids.
 3. Sealed bids should be submitted, clearly marked, specifying project name, date/time, etc.
 4. Bids are opened in public at the meeting/time specified in the notice.

5. Department Heads review bids for compliance with specifications; recommend award to the Town Board.
 6. The Town Board awards contracts to the *lowest responsible bidder*, unless reasons to deviate are documented (e.g. quality, local preference, grant constraints).
- **Contract Amendments / Change Orders:**
 - If a contract needs amendment (increase in cost, change in scope), changes up to a small threshold (e.g. 10% or another fixed amount) may be approved by Department Head/Administrator, provided there is budget availability and compliance with grant/state requirements.
 - Larger changes require Town Board approval and additional documentation.
-

RECORDKEEPING / AUDIT / TRANSPARENCY

- All procurement related records (quotes, bids, notices, contracts, change orders, invoices) must be retained in accordance with the Town's record retention policy and made available for audit or public inspection.
- For purchases under public bidding, ensure transparency: publish results of bid evaluations / awards.
- If using federal grant funds, comply with audit requirements per 2 CFR Part 200, including letting records, cost documentation, etc.

TOWN OF BURLINGTON

RESOLUTION NO. _____

TAX OVERPAYMENT POLICY

Purpose

The purpose of this policy is to establish consistent procedures for the handling of property tax overpayments received by the Town of Burlington. This policy ensures compliance with Wisconsin State Statutes, promotes fairness, and provides clear guidance to taxpayers and Town staff.

Authority

This policy is adopted under the authority granted to towns by Wisconsin State Statutes, including but not limited to §§ 74.11, 74.12, 74.41, and 74.73, relating to the collection and refund of property taxes.

Policy

1. Definition of Overpayment

An overpayment occurs when a taxpayer remits an amount greater than the total tax due for a given tax year on a specific parcel.

2. Application of Overpayments

- a. Any overpayment of \$5.00 or less shall not be refunded and will instead be credited to the Town's general fund, in accordance with Wis. Stat. § 74.73(6).
- b. Any overpayment greater than \$5.00 shall be refunded to the taxpayer of record.

3. Method of Refund

- a. Refunds shall be issued by Town check.
- b. Refunds shall be mailed to the taxpayer at the address listed on the tax roll, unless the taxpayer provides written notice of an alternate address.

4. Timing of Refunds

- a. Refunds shall be processed within 30 days of the Town's reconciliation of tax collections, unless unusual circumstances require additional time.
- b. Refunds issued after February tax settlements may be delayed until the Town's final settlement with Racine County.

5. Interest on Overpayments

No interest shall be paid on tax overpayments, unless otherwise required by State law.

6. Responsibility

The Town Treasurer shall be responsible for administering this policy and maintaining appropriate records of all overpayments and refunds issued.

Severability

If any section or provision of this policy is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Effective Date

This policy shall take effect upon adoption by the Town Board of the Town of Burlington.

Adopted this ___ day of _____, 20__

Town Board, Town of Burlington, Wisconsin

Chairman

Supervisor

Supervisor

Supervisor

Attest:

Town Clerk