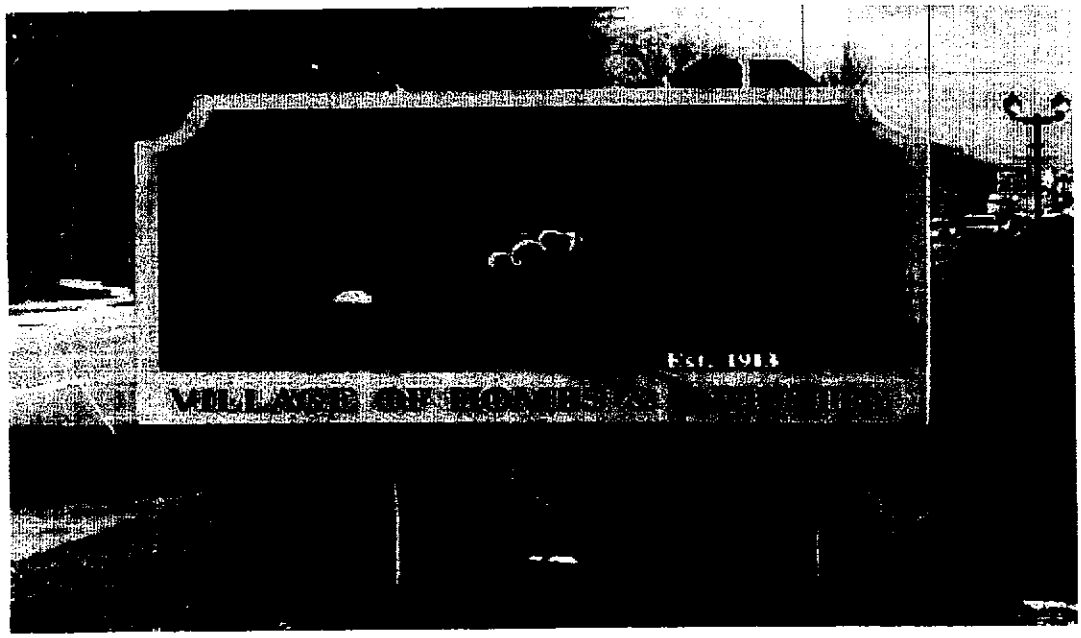
VILLAGE OF BUTLER, WISCONSIN
2009 OPERATING BUDGET



Prepared by:
Village Administrator
Timothy Rhode

2009 OPERATING BUDGET

Village of Butler, Wisconsin

January 1, 2009 to December 31, 2009

VILLAGE OFFICIALS

Village President

Richard A. Ensslin

Village Trusties

At-Large:	Walter J. Woloszyk (09)
At-Large:	Timothy Nelson (10)
At-Large:	William Benjamin (09)
At-Large:	Michael T. Thew (10)
At-Large:	Theresa Stegemeyer (10)
At-Large:	Carol Zuba (09)

Village Administration/Department Heads

Timothy Rhode	Village Administrator/Clerk
Barb Spinney	Village Treasurer
Ken Podewils	Public Works Supervisor
Michael Cosgrove	Chief of Police
Ronald Worgull	Fire Chief
Gale Durenberger	Librarian
Hector de la Mora	Village Attorney
R.A. Smith	Village Engineer
Independent Inspections	Village Building Inspector

VILLAGE OF BUTLER

Notice of Public Hearing
REGARDING PROPOSED 2009 BUDGET

On December 2, 2008 at 7:30 PM, the Village Board will hold a Public Hearing at the Village Hall for the purpose of hearing comments of interested persons related to the proposed 2009 Budgets. A summary of the Proposed General, Capital, Special and Debt Service Budgets are show below. The proposed budget in detail is available for inspection at the Village Hall, 12621 W. Hampton Avenue between 8:00 AM - 12:00 Noon and 1:00 PM - 5:00 PM, Monday - Friday.

REVENUES

	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 PROPOSED	2008 PROPOSED	2009 PROPOSED	$ CHANGE	% CHANGE
General Fund Property Tax	1,327,517	1,327,517	1,199,228	$1,114,185	$1,214,782	$1,302,566	$87,784	7.23
Other Tax	39,632	37,397	$57,045	$36,700	$37,000	$37,000	$0	0.00
Intergovernment Revenue	329,216	324,990	$295,763	$305,000	$296,500	$287,500	-$9,000	-3.04
Regulation & Compliance	94,939	120,228	106,309	$128,150	$126,950	$194,950	$68,000	53.56
Public Charges	79,493	99,677	89,158	$113,500	$88,700	$79,700	-$9,000	-10.15
Miscellaneous Revenue	123,915	73,078	235,942	$175,500	$224,204	$156,500	-$67,704	-30.20
TOTAL GENERAL FUND REVENUES			1,983,445	**$1,873,035**	**$1,988,136**	$2,058,216	$70,080	3.52
Capital Projects G.O. Debt			121,000			$1,626,510	$1,626,510	100.00
Property Tax			75,000	$75,000	$102,622	$0	-$102,622	-100.00
Capital Projects Surplus			101100	$100,000	$111,297	$55,000	-$56,297	-50.58
TOTAL CAPITAL PROJECTS REVENUE			297100	**$175,000**	**$213,919**	$1,681,510	$1,467,591	686.05
Property Tax				$191,963	$90,662	$133,661	$42,999	47.43
Due from Other Funds	490,379	496,860	458,982	$428,877	$511,104	$573,785	$62,681	12.26
Debt Fund Surplus Applied	82,879	63,000	241,695	$37,998	$0	$0	$0	
TOTAL DEBT REVENUE				**$658,838**	**$601,766**	$707,446	$105,680	17.56
Garbage Fee				80000			$0	
TAL REVENUES:	2,567,970	2,542,747	2,981,222	**$2,786,873**	**$2,803,821**	**$4,447,172**	$1,643,351	58.61

EXPENDITURES

General Government	282,535	281,148	324,317	$304,582	$347,159	$326,828	-$20,331	-5.86
Public Safety	893,237	881,423	904,064	$1,077,338	$1,071,468	$1,131,904	$60,436	5.64
Public Works	303,504	324,000	321,236	$246,429	$303,327	$314,400	$11,073	3.65
Recreation/Education	105,576	109,075	114,167	$118,886	$125,275	$140,684	$15,409	12.30
Conservation & Development	123,761	129,350	126,336	$125,800	$124,000	$124,400	$400	0.32
Garbage Contract	0	0	0	$80,000				
Contingency Reserve	0	0	0		$16,907	$20,000	$3,093	18.29
TOTAL GENERAL FUND EXPENDITURES				$1,953,035	$1,988,136	$2,058,216	$70,080	3.52
Debt Service	684,357	673,647	680,000	$658,838	$601,766	$707,446	$105,680	17.56
Capital Projects	175,000	175,000	297,100	$175,000	$213,919	$1,681,510	$1,467,591	686.05
TOTAL EXPENDITURES:	2,567,970	2,573,643	2,767,220	$2,786,873	**$2,803,821**	$4,447,172	$1,643,351	58.61
					$0	$0	$0	

2% increase Property Tax Rate for 2009 $1,436,227

2009 Budget Summary-All Funds

	GENERAL	DEBT	CAPITAL	UTILITY Proposed	TOTAL
Beginning Fund Balance	1,194,943	263,844	410,187	3,470,293	5,339,267
Other Revenue	755,650	573,785	1,681,510	1,362,967	4,373,912
P rty Tax Contributions	1,302,566	133,661	0	0	1,436,227
ditures	2,058,216	707,446	1,681,510	1,362,607	5,809,779
Est. Ending Fund Balance	1,194,943	263,844	410,187	3,470,625	5,339,599

The Public may provide written and/or oral comments and questions on the proposed budget.
Posted by order of the Village Board of the Village of Butler.

Timothy Rhode
Village Administrator/Clerk

VALUATION AND TAX RATE

LOCAL TAX RATE -

	BUDGET YEAR									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
ebt Service	1.13	$0.62	$0.57	$0.41	$0.44	$0.67	$0.62	$0.88	$1.19	$1.15
Capital Expenditures	0	$0.69	$0.39	$0.39	$0.38	$0.38	$1.01	$1.06	$1.00	$1.01
Other Municipal Purposes	4.65	$4.44	$6.25	$6.19	$5.94	$5.61	$6.06	$5.83	$5.31	$5.28
Tax Incremental District	0.43	$0.41	$0.57	$0.54	$0.50	$0.45	$0.48	$0.48	$0.51	$0.36
TOTAL RATE/1,000:	$6.21	$6.16	$7.78	$7.53	$7.26	$7.11	$8.17	$8.25	$8.01	$7.80

PROPERTY VALUATION:

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District # Equalized	TIF District #1 Base Value
2008	247,619,610	260,782,227	0.949526401	30,414,700	12,843,300
2007	245,369,020	262,370,700	0.935199527	31,062,400	12,843,300
2006	191,441,240	253,031,400	0.756586327	31,319,800	12,843,300
2005	193,690,410	239,492,500	0.808755288	29,978,500	12,843,300
2004	196,424,780	232,502,200	0.854481206	28,949,000	12,843,300
2003	199,531,160	202,163,000	0.986981594	25,573,800	12,843,300
2002	172,662,650	191,175,600	0.903197726	24,129,000	12,843,300
2001	170,900,030	188,595,400	0.906168242	23,866,400	12,843,300
2000	174,729,360	183,881,500	0.942931906	24,659,800	12,843,300
1999	173,331,530	178,560,000	0.970717083	20,874,500	12,843,300
1998	147,636,220	173,061,463	0.853085356	23,084,600	12,843,300
1997	148,528,900	163,353,900	0.907332851	16,449,600	12,843,300
1996	148,422,900	152,933,651	0.97	12,571,300	12,843,300
1995	142,978,100	143,306,900	0.998	9,132,400	12,843,300
1994	106,571,500	133,626,000	0.7975	8,530,700	12,843,300
1993	105,837,100	125,961,600	0.84	8,522,400	12,843,300

RATE:	2009		2008		2007		2006		2005	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
le of Wisconsin	44,257	$0.18	44,525	$0.18	44,435	0.232	44,924.00	0.23	46,500.44	0.24
waukesha County	434,879	$1.88	433,682	$1.90	463,029	2.419	436,578.58	2.43	456,458.04	2.5
WCTC	268,964	$1.16	265,760	$1.16	280,464	1.465	260,377.00	1.45	272,729.00	1.49
Village of Butler	1,436,227	$6.21	1,408,066	$6.16	1,381,148	7.782	1,354,067.00	7.53	1,327,517.00	7.26
Hamilton School District	1,618,819	$9.98	1,485,414	$9.10	1,682,109	11.91	1,512,721.85	11.74	1,661,041.73	12.76
Meno Falls School Distric	674,160	$10.29	649,746	$9.97	615,445	12.25	593,203.00	11.62	689,891.68	13.1
TIF District	317,864.00		312,370.28							
TOTAL LEVY:	4,795,170	N/A	4,599,563	N/A	4,466,630	N/A	4,201,871.43		4,454,137.89	

NET TAX RATE - (Less Credit):	2009 Rate	2008 Rate	2007 Rate	2006 Rate	2005 Rate	2004 Rate	2003 Rate	2002 Rate	2001 Rate	2000 Rate
Hamilton School District	$19.41	$18.50	21.886	21.84	22.72	21.14	22.72	23.09	23.67	23.94
Meno Falls School Distric	$19.72	$19.37	22.231	21.72	23.06	19.41	23.42	23.96	22.9	23.29

Pleaes note that the the Village of Butler ESTIMATED tax rate is $6.21 for 2009. The total value of property in the Village is $247,619,610.00.
It is important to focus on both the Tax Rate and the Tax Impact. The Tax Rate in the Village is simply the amount leaveied by the Village divided by the assessed property value(including TIF). The Tax impact is the difference in property taxes pay this year vs. last year.

Tax Rate vs. Tax Impact

The end of **2007** brings the first tax bill after the Village re-assesment. Please keep in mind that the Village is leveying $26,918 or a 1.91% increase over 2007. The total taxable value of the Village of Butler is $245,369,020.
2 simple examples to reference:

HOME A is valued at $164,000 in 2007 paid $1,288 in Village Property Tax's. The same home was re-assessed in 2008 at $214,000 an increase of $48,000 or 31%. The 2008 tax impact will be $1,318 or an increase of $30 or 2.4%.

)ME B is valued at $154,000 in 2007 paid $1,198 in Village Property Tax's. The same home was re-assessed in 2008 at $185,000 an increase of $31,000 or 21%. The 2008 tax impact will be $1,139 or an decrease $59 or (-4%).

VILLAGE OF BUTLER 2009 BUDGET TIMELINE

Due Date	Responsibility	Action
August 19, 2008	Village Administrator	Submit budget worksheets/Timeline/ 5 year CIP to Department Heads
September 19, 2008	Department Heads	Submit completed worksheets to Village Administrator
September 19, 2008	Department Heads	Submit 5 year capital requests to Village Administrator
September 22-30, 2008	Village Administrator Department Heads	Review/Adjust Department budgets
October 1-20, 2008	Village Administrator	Compile and assemble 2008 (DRAFT) Budget Document
October 2, 2008	Village Finance Committee	Board approves revenue projections
October 14, 2008	Village Board Meeting	5 Year Capital Project Plan
October 28, 2008	Village Board Meeting	Budget Session #1 (2009 General Fund)
November 11, 2008	Village Board Meeting	Budget Session #2 (2009 General Fund, Capital Projects)
November 18, 2008	Village Board Meeting	Deliver Final draft of 2008 Budget to Elected Officials to set Public Hearing
December 2, 2008	Village Administrator	Public Hearing & Submit 2009 Budget to State of Wisconsin

VILLAGE OF BUTLER - 2009 BUDGET SUMMARY

GENERAL, DEBT SERVICE AND CAPITAL PROJ ECTS FUND

REVENUES: All Funds	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	2009 Budget		% CHANGE
Taxes:								
Property Taxes	$1,327,517	$1,327,517	$1,354,067	$1,381,148	$1,408,066	$1,436,227	$28,161	2.00
Other Taxes	$37,497	$37,397	$57,045	$37,000	$37,000	$37,000	$0	0.00
Intergovernmental	$318,476	$324,990	$295,763	$305,000	$296,500	$287,500	-$9,000	-3.04
Regulations & Compliance:							$0	
Licenses & Permits	$26,850	$64,641	$42,501	$52,150	$53,450	$56,450	$3,000	5.61
Fines & Penalties	$77,550	$55,587	$63,808	$76,000	$73,500	$138,500	$65,000	88.44
Public Charges/Services	$80,000	$99,677	$89,158	$113,200	$88,700	$79,700	-$9,000	-10.15
Miscellaneous Revenues	$122,940	$73,078	$235,942	$175,500	$224,204	$156,500	-$67,704	-30.20
Capital Projects G.O. Debt					$0	$1,626,510	$1,626,510	#DIV/0!
Surplus Applied	$152,501	$63,000	$141,695	$37,998	$0	$0	$0	#DIV/0!
Due from Other Funds	$490,379	$496,860	$458,982	$428,877	$511,104	$573,785	$62,681	12.26
Capital Projects Surplus	$0	$0		$100,000	$111,297	$55,000	-$56,297	-50.58
Sanitation Desposal Fee	$0	$0		$80,000	$0		$0	
TOTAL REVENUES:	**$2,633,710**	**$2,542,747**	**$2,738,961**	**$2,786,873**	**$2,803,821**	**$4,447,172**	$1,643,351	58.61

EXPENDITURES:	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	2009 Budget		% CHANGE
General Govemment	$291,763	$290,560	$324,317	$304,582	$347,159	$326,828	-$20,331	-5.86
Public Safety:								
Police	$654,349	$797,516	$636,325	$807,338	$799,863	$838,837	$38,974	4.87
Fire	$236,207	$245,098	$267,739	$270,000	$271,605	$293,067	$21,462	7.90
Public Works	$333,180	$296,940	$321,236	$326,429	$303,327	$314,400	$11,073	3.65
Recreation/Education	$107,369	$113,427	$114,167	$118,886	$125,275	$140,684	$15,409	12.30
Conservation & Developme	$119,400	$140,104	$126,336	$125,800	$124,000	$124,400	$400	0.32
Contingency Reserve	$32,085	$27,118		$0	$16,907	$20,000	$3,093	18.29
General Fund Total:	**$1,774,353**	**$1,910,763**	**$1,790,120**	**$1,953,035**	**$1,988,136**	**$2,058,216**	$70,080	3.52
Debt Service Fund	$684,357	$673,797	$680,000	$658,838	$601,766	$707,446	$105,680	17.56
Capital Projects Fund	$175,000	$175,000	$175,000	$175,000	$213,919	$1,681,510	$1,467,591	686.05
TOTAL GENERAL, DEBT	**$2,633,710**	**$2,759,560**	**$2,645,120**	**$2,786,873**	**$2,803,821**	**$4,447,172**	$1,643,351	58.61
					$0	$0	$0	

*To Qualify for the Expenditure Restraint Program we need to keep our General Fund Expenditure under $2,090,296 or 5%

*To Qualify for the Levy Cap (shared revenue) we need to keep the Property Tax increase at or below 2% or 1,436,227.

Revenue cap for 2009 budget is 2%.

Expenditure restraint of 3% would = $2,050,481

2009 GENERAL FUND REVENUES
SUMMARY

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
1,045,736	1,118,955	1,204,802	1,199,228	1,114,185	1,215,197	**$1,214,782**	Property Taxes	**$1,302,566**	**$87,784**	7.23
40,090	39,632	36,497	57,045	36,700	415	**$37,000**	Other Taxes	**$37,000**	**$0**	0.00
341,808	329,216	322,909	295,763	**$295,710**	197,085	**$296,500**	Intergovernmental	**$287,500**	**-$9,000**	-3.04
45,675	40,685	48,315	42,501	**$56,301**	40,280	**$53,450**	Licenses & Permits	**$56,450**	**$3,000**	5.61
66,376	54,254	55,435	63,808	**$91,204**	102,337	**$73,500**	Fines & Penalties	**$138,500**	**$65,000**	88.44
100,436	79,493	**86,933**	89,158	**$92,604**	59,140	**$88,700**	Public Charges	**$79,700**	**-$9,000**	-10.15
87,187	123,915	158,133	235,942	**$235,820**	98,698	**$224,204**	Miscellaneous	**$156,500**	**-$67,704**	-30.20
1,727,308	**1,786,150**	**1,913,023**	**1,983,445**	**1,922,524**	**1,713,152**	**$1,988,136**	**TOTALS**	**$2,058,216**	**$70,080**	3.52

BUDGET COMMENTS:

* Intergovernmental Revenues are projected to decrease as a result of lower funds provided by the State of Wisconsin Expenditure Restraint Program. Miscellaneous revenues are projected to plumit reflecting interest rates around 2% for investment earnings.

REVENUES

PROPERTY AND OTHER TAXES

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
1,045,736	1,118,955	1,167,363	1,199,228	1,114,185	1,214,782	**$1,215,486**	Property Tax	**$1,302,566**	**$87,080**	7.16
38,027	36,497	36,497	36,497	36,497	0	36,000	Utility in Lieu of Paym	36,500	**$500**	1.39
2,063	3,135	942	703	937	415	1,000	Interest on	500	**-$500**	-50.00
			19,845				Delinquent Taxes/ OMITTED			
1,085,826	**1,158,587**	**1,204,802**	**1,256,273**	**1,151,619**	**1,215,197**	**1,252,486**	**TOTALS**	**1,339,566**	**$87,080**	6.95

BUDGET COMMENTS:

EXPLANATION OF REVENUES:

* The property tax is the total dollar amount that results from applying the municipal only tax rate to the assessed value of real estate and personal property in the Village.
* The amount the tax levy finances is the difference between appropriated expenditures and other revenues in the budget.
* The Water Utility makes a payment in lieu of taxes. The amount is based on applying the net local and school tax rate to the value of the utility. Legislation passed in 1995 modified the procedure so that the tax equivalent payment is not less than the taxes levied in 1994 payable in 1995.

REVENUES

INTERGOVERNMENTAL REVENUES

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
55,000	42,502	41,000	41,000	41,000	20,000	41,000	State Shared Rev.	39,000	**-$2,000**	-4.88
52,952	49,985	46,000	30,300	30,810	14,956	30,000	Exp. Restraint	30,000	**$0**	0.00
6,912	7,582	8,150	8,485	7,670	0	0	Fire Insurance	0	**$0**	#DIV/0!
1,356	1,000	1110	1,141	0	270	500	State Police Aids	500	**$0**	0.00
204,113	205,292	206,807	206,190	195,881	139,565	206,000	State Trans. Aids	196,000	**-$10,000**	-4.85
9,421	10,825	10,631	0	10,212	13,061	10,000	Recycling Grant	12,500	**$2,500**	25.00
12,054	12,030	9,211	8,647	10,137	9,233	9,000	Computer Exempt	9,500	**$500**	5.56
341,808	**329,216**	**322,909**	**295,763**	**295,710**	**197,085**	**296,500**	**TOTALS**	**287,500**	**-$9,000**	-3.04

BUDGET COMMENTS:

* The Expenditure Restraint Program funds continue to decline, State Transportation Aids remain stable and Fire Insurance dues are increased to reflect an increase in actual payments.
*Fire Department will be keeping all the Fire Insurance Funds Received in 2008.

EXPLANATION OF REVENUES:

* State Shared Revenues and the Expenditure Restraint Revenues are payments from the State of Wisconsin. Shared Revenues are based on a formula designed to reflect local financial conditions; the amount of the local levy, per capita equalized property values, etc., Their also is a per capita payment

component.

* The Expenditure Restraint Program provides "incentive" funds to restrict general government spending increases to a certain level which we have accomplished.
* Transportation Aids are payments from the State of Wisconsin for road maintenance. Payments are based on a per lane mile.
* Fire Insurance are payments from the State to be used for fire prevention/education activities.
* State Police Aids are to reimburse eligible training costs.
* Recycling revenues are grants applied for on an annual basis.

REVENUES

LICENSES AND PERMITS

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
3,890	13,880	3,280	3,270	3,760	3,860	$3,400	Liquor Licenses	$3,900	**$500**	14.71
3,210	2,210	1,630	2,035	1,805	1,850	$2,000	Bartender Licenses	$2,000	**$0**	0.00
1,530	2,130	2,740	2,615	2,460	1,960	$3,000	Electric Contr. Lic.	$3,000	**$0**	0.00
1,295	1,530	1,646	1,804	1,556	1,478	$1,800	Other Licenses	$1,800	**$0**	0.00
9,925	**19,750**	**9,296**	**9,724**	**9,581**	**9,148**	**$10,200**	**SUBTOTAL LICENSI**	**$10,700**	**$500**	4.90
11,923	1,463	7,974	7,185	18,914	10,481	$9,000	Building Permits	$12,000	**$3,000**	33.33
5,625	3,582	5,899	5,186	6,361	3,360	$7,000	Electrical Permits	$7,000	**$0**	0.00
4,432	3,892	3,662	2,334	5,730	2,356	$5,000	Plumbing Permits	$5,000	**$0**	0.00
2,225	1,828	3,182	2,273	2,891	2,179	$3,000	HVAC Permits	$3,000	**$0**	0.00
750	919	940	301	1854	1,389	$1,300	Sign Permits	$1,300	**$0**	0.00
4,305	4,538	3,915	3,592	4,185	2,850	$4,000	Parking Permits	$4,000	**$0**	0.00
3,500	2,700	1,600	2,100	2,800	1,300	$2,900	Occupancy Permits	$2,900	**$0**	0.00
900	500	200	400	700	0	$1,000	Variance Permits	$500	**-$500**	-50.00
0	50	1650	50	0	0	$50	Well Permits	$50	**$0**	0.00
2,090	1,463	9,997	9,356	3,285	7,217	$10,000	Other Permits	$10,000	**$0**	0.00
35,750	**20,935**	**39,019**	**32,777**	**46,720**		**$43,250**	**SUBTOTAL PERMIT:**	**$45,750**	**$2,500**	5.78
45,675	**40,685**	**48,315**	**42,501**	**56,301**	**40,280**	**$53,450**	**TOTALS**	**$56,450**	**$3,000**	5.61

BUDGET COMMENTS:

EXPLANATION OF REVENUES:

* Licenses and permits are issued by the Village for activities that are regulated by local ordinance and/or State Statute
* Other licenses includes games, dog, cigarettes and soda. Other permits include fence, conditional, work excavation.
* Fees for Liquor Licenses are:"Class B" Liquor - $500 a year; "Class B" Beer - $100 a year; Class "A" Beer ~$300 a year; "Class A" Liquor - $500 a year. All of our fees are the maximum allowed by State Statute ~except Class "A" Beer which is a locally determined amount.
* All fees are established by ordinance
* Licenses and permits issued follows:

REVENUES

FINES AND PENALTIES

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
60,236	47284	49,728	58,613	86,514	99,082	70,000	Court Penalties and Costs	135,000	**$65,000**	92.86
6,140	6970	5,657	5,195	4,690	3,255	3,500	Parking Violations	3,500	**$0**	0.00
0	0	50	0	0	0	0	False Alarms	0	**$0**	#DIV/0!
66,376	**54,254**	**55,435**	**63,808**	**91,204**	**102,337**	**73,500**	**TOTALS**	**138,500**	**$65,000**	88.44

BUDGET COMMENTS:

Increased patrol staffing and increased fine schedule

EXPLANATION OF REVENUES:

* Court penalties and costs are monetary collections for violations of various Village Ordinances either paid directly or as a result of municipal court proceedings. Additional penalties are collected as levied by the County and State and are passed through those entities.
* Parking violations are penalties for violating parking ordinances.
* False alarm revenue is the result of penalties assessed for false alarms for emergency services.

REVENUES

MISCELLANEOUS REVENUES

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
1,558	0	0	0	0	0	0	New Utility Fee			
12,923	13,300	13,000	22,444	16,678	9,246	25,000	Recycling Revenue	18,000	**-$7,000**	-28.00
19,238	24,928	61,437	123,322	127,979	45,152	120,704	Interest Income	60,000	**-$60,704**	-50.29
644	2,152	0	1,635	2,175	1,829	500	Sale of Recyclables	500	**$0**	0.00
18,000	21,000	21,000	21,000	21,000	11,000	22,000	Payment from Water Utility	22,000	**$0**	0.00
			0							
18,000	21,000	21,000	21,000	21,000	11,000	22,000	Payment from Sewer	22,000	**$0**	0.00
			2,900	3,787		0	Donations/Judgments	0	**$0**	#DIV/0!
0	21,000	21,000	21,000	21,000	11,000	22,000	Payment-St.Sewer Ut	22,000	**$0**	0.00
14,490	16,388	16,323	17,641	18,451	9,471	12,000	Cable TV Franchise	12,000	**$0**	0.00
10,609	9,250	4373	5,000	3,750	0	0	Library House	0	**$0**	#DIV/0!
95,462	**129,018**	**158,133**	**235,942**	**235,820**	**98,698**	**224,204**	**TOTALS**	**156,500**	**-$67,704**	-30.20

BUDGET COMMENTS:

The State LGIP has projected intrest earnings in the low 2% for the first Quarter of 2009.

EXPLANATION OF REVENUES:

* New Utility Fee was $80,000 in 2007
* Recycling Revenues are quarterly charges to the public to pay for a portion of the recycling program.
* Sales of Recyclables represents any portion the Village receives from Waste Management from the sale of recyclable materials net of a $33/ton processing fee.
* Payments from water, sanitary sewer and the stormwater utility are in accordance with rates established by the Village for office space, vehicles and equipment (R-03-21).
* Cable TV franchise fees currently represents 5% of gross receipts of the Cable Company.
* Compensation for Loss of Fixed Assets is a payment from our insurance company for property damaged or destroyed.

REVENUES

PUBLIC CHARGES FOR SERVICES

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2,008 70%	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
548	378	205	343	681	141	500	Clerk Fees	500	**$0**	0.00
16,998	2,808	2,245	265	8,837	285	5,000	Other Public Chg.	2,500	**-$2,500**	-50.00
338	232	75	255	194	94	200	Police Dept. Fees	200	**$0**	0.00
23,075	21,147	19,255	19,800	18,780	10,796	16,000	Parking Meter Rev.	13,000	**-$3,000**	-18.75
35,427	32,217	43,927	45,743	41,302	25,696	45,000	Ambulance Fees	41,000	**-$4,000**	-8.89
5,063	5,408	4,871	5,121	5,301	3,934	4,000	Community Bldg Fees	4,000	**$0**	0.00
8,641	7,285	5,693	6,698	6,705	7,257	6,000	Park User Fees	6,500	**$500**	8.33
10,346	10,018	10,662	10,567	10,567	10,937	12,000	Softball Team Fees	12,000	**$0**	0.00
0	0	0	366	237	**0**	0	Weed Control	0	**$0**	#DIV/0!
100,436	**79,493**	**86,933**	**89,158**	**92,604**	59,140	**88,700**	**TOTALS**	**79,700**	**-$9,000**	-10.15

BUDGET COMMENTS:

EXPLANATION FOR REVENUES:

* Clerk fees, other and Police Dept. fees include miscellaneous items such as, copying, sales of Zoning Code, accident reports, title searches, license publication fees, etc.
* Community Building fees are rental charges for the use of the building.
* Park User fees include, softball player fees, diamond rentals, etc.
* Softball team fees are $285 per team.
* Weed Control is revenue derived from reimbursements.
* Other Public charges include license publications, sale of materials and equipment.

VILLAGE OF BUTLER EXPENDITURE SUMMARY
2009
GENERAL FUND, DEBT SERVICE FUND & CAPITAL PROJECTS FUND

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
258,033	282,535	298,693	324,317	350,189	283,581	347,159	General Government	326,828	-20,331	-5.86
887,575	893,237	923,070	904,064	1,028,691	892,598	1,071,468	Public Safety	1,131,904	60,436	5.64
299,835	303,504	340,375	370,807	280,649	254,123	303,327	Public Works	314,400	11,073	3.65
99,327	105,576	113,427	114,167	129,554	120,422	125,275	Recreation/Education	140,684	15,409	12.30
126,691	123,761	119,400	126,336	136,165	75,107	124,000	Conservation/Develop	124,400	400	0.32
0	0	27,118	0	0	0	16,907	Contingency Acct.	20,000	3,093	18.29
1,671,461	**1,708,613**	**1,822,083**	**1,839,691**	**1,925,248**	**1,625,831**	**1,988,136**	**Total General Fund**	**2,058,216**	70,080	3.52
659,294	684,357	673,647	680,000	658,838	601,765	601,765	Debt Service Fund	707,446	105,681	17.56
175,000	175,000	175,000	297,100	175,000	156,943	213,919	Capital Project Fund	1,681,510	1,467,591	686.05
834,294	**859,357**	**848,647**	**977,100**	**833,838**	**758,708**	**815,684**	**Total Debt & Capital Fund**	**2,388,956**	1,573,272	192.88
2,505,755	**2,567,970**	**2,670,730**	**2,816,791**	**2,759,086**	**2,384,539**	**2,803,820**	**TOTAL-ALL FUNDS:**	**4,447,172**	1,643,352	58.61

Expenditure Restraint Qualifier is estimated to be 5.00% for General Fund Expenditures 2008-2009 which would be $2,090,296.

Talked with the Wisconsin Department of Revenue and received our Expenditure Restrant number of 5.00%.

Expenditure restraint of 3% would = $2,050,481

GENERAL GOVERNMENT

2006 GENERAL GOVERNMENT EXPENDITURE SUMMARY

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
16,235	15,614	16,348	15,608	16,200	12,131	16,348	Village Board	16,348	0	0.00
58,303	75,779	70,158	82,713	108,325	57,067	97,820	Legal & Judicial	79,820	-18,000	-18.40
113,510	116,480	132,787	142,204	143,809	132,200	148,233	Administration Offices	145,331	-2,902	-1.96
16,857	20,858	21,073	18,441	21,510	17,469	22,698	Clerk	22,688	-10	-0.04
27,428	32,464	34,527	35,778	34,759	30,224	37,060	Treasurer/Accounting	38,641	1,581	4.27
25,700	21,340	23,800	29,573	25,586	34,490	25,000	Building Maintenance	24,000	-1,000	-4.00
258,033	**282,535**	**298,693**	**324,317**	**350,189**	**283,581**	**347,159**	**TOTALS**	**326,828**	-20,331	-5.86

GENERAL GOVERNMENT EXPENDITURES

VILLAGE BOARD

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
3,000	3,000	3,000	3,000	3,033	2,250	3,000	Vill. Pres. Salary	3,000	0	0.00
230	230	230	229	229	178	230	Vill. Pres. Benefits	230	0	0.00
66	100	100	0	0	0	100	Vill. Pres. Expense	100	0	0.00
12,000	11,389	12,000	11,500	12,000	9,000	12,000	Vill. Board Salary	12,000	0	0.00
918	871	918	879	918	682	918	Vill. Board Benefits	918	0	0.00
21	24	100	0	20	21	100	Vill. Board Expense	100	0	0.00
16,235	**15,614**	**16,348**	**15,608**	**16,200**	**12,131**	**16,348**		**16,348**	0	0.00

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* The Village Board as the legislative body for the municipality establishes general policy for the Village
* The Board provides a framework for the implementation of that policy by enacting ordinances, adopting, resolutions, approving contracts and authorizing expenditures.
* The Board levies taxes and establishes the tax rate.
* Establish by appointments various citizen boards, committees and commissions.

GENERAL GOVERNMENT EXPENDITURES

LEGAL AND JUDICIAL

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
19,546	20128	20,421	21,432	23,122	18,000	25,000	Muni. Court Salaries	25,750	750	3.00
8,639	8858	10,252	10,197	8,842	6,600	14,000	Muni. Court Benefits	13,000	-1,000	-7.14
6,317	9305	8,985	10,914	14,155	14,279	15,320	Muni. Court Expenses	14,570	-750	-4.90
11,321	21923	12,000	22,314	48,014	3,680	24,000	Legal Counseling	7,000	-17,000	-70.83
12,480	15365	18,000	17,346	13,767	14,508	19,000	Legal Prosecution	19,000	0	0.00
0	200	500	510	425	0	500	Recodification	500	0	0.00
58,303	**75,779**	**70,158**	**82,713**	**108,325**	**57,067**	**97,820**	**TOTALS**	**79,820**	-18,000	-18.40

BUDGET COMMENTS:

* Increase in Muni Court Expenses due to holding prisoner holding cost.
* Court Clerk's wage and benefits equals 60% of wages

PROGRAM DESCRIPTION:

* Provides for legal services in the conduct of Village business and for the cost of prosecution and related legal services for violations processed by municipal court.
* Municipal Court processes violations of state laws and local ordinances that are within its jurisdiction.
* To update and maintain the municipal code.

GENERAL GOVERNMENT EXPENDITURES

ADMINISTRATIVE / PROPERTY ASSESSMENT / INSURANCE

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
33,306	33,141	37,927	28,389	31,598	26,730	26,250	Administrator Salary	27,300	1,050	4.00
14,461	15,066	18,390	11,310	12,970	10,722	10,500	Administrator Benefits	11,028	528	5.03
2,519	2,388	2,970	6,970	4,613	4,274	6,900	Administrator Expenses	6,900	0	0.00
11,336	10,141	13,500	14,674	13,091	13,859	14,716	Gen. Management Exp	17,236	2,520	17.12
18,050	23,827	18,500	28,876	28,865	24,577	28,867	Assessment of Property	28,867	0	0.00
33,838	31,917	41,500	51,985	52,672	48,092	53,000	Property & Liability Ins	54,000	1,000	1.89
			0	0	3,946	8,000	Planning	0	-8,000	-100.00
113,510	**116,480**	**132,787**	**142,204**	**143,809**	**132,200**	**148,233**	**TOTALS**	**145,331**	-2,902	-1.96

BUDGET COMMENTS:

*Strategic Planning in 2008

PROGRAM DESCRIPTION:

* Provide administrative coordination, direction and control to accomplish Village policies and goals.
* Provide day to day coordination and control of municipal activities.
* To represent the Village and provide effective communication to residents, employees, clients and other. governmental bodies.
* To negotiate labor agreements with employee unions.
* To develop program and policy alternatives for consideration by the Village Board.
* Provide for postage, telephone, office supplies and costs associated with the fiscal agent for debt issues.
* Provide for the assessment of all property; discover list and value all real estate and personal property in the Village.

* Examine all permits, sales data, complete forms and maintain compliance with all Wisconsin and Department of Revenue requirements.
* Provides for office supplies and costs associated with debt issues.
* To provide comprehensive insurance coverage for Village facilities and for the conduct of Village business.

GENERAL GOVERNMENT EXPENDITURES

CLERK

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
12,785	13,954	13,754	14,445	14,711	11,716	15,028	Deputy Clerk Salary	15,543	515	3.43
2,332	2,630	2,629	2,705	2,777	2,251	3,220	Deputy Clerk Benefits	3,345	125	3.88
455	1,441	2,230	1,080	1,770	1,580	1,500	Deputy Clerk Expenses	1,600	100	6.67
873	2,383	2,010	145	2,252	1,895	2,500	Election	2,200	-300	-12.00
412	450	450	66	0	27	450	Licenses & Permits	0	-450	-100.00
16,857	**20,858**	**21,073**	**18,441**	**21,510**	**17,469**	**22,698**	**TOTALS**	**22,688**	-10	-0.04

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* Administer all election activities in accordance with State Statutes.
* Conduct elections, including providing for and training pollworkers, arrange facilities and provide supplies.
* Prepare and maintain all official records of the Village, including minutes, municipal code, ordinances, resolutions, contracts, deeds and other legal documents.
* Issue and administer license issuance according to State Statutes and local ordinances.
* Review and accept the tax roll and participate in Board of Review proceedings.

GENERAL GOVERNMENT EXPENDITURES

TREASURER

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
13,053	12,818	12,735	14,500	13,742	10,906	14,355	Treasurer Salary	14,917	562	3.92
2,418	2,497	2,492	2,811	2,673	2,134	2,655	Treasurer Benefits	2,700	45	1.69
306	40	1,000	692	249	853	750	Treasurer Expenses	1,000	250	33.33
1,540	1,548	1,800	1,966	1,486	799	1,800	Data Processing	1,600	-200	-11.11
8,900	14,442	14,000	13,819	16,053	14,481	15,000	Auditing	16,924	1,924	12.83
1,211	1,119	2,500	1,990	556	1,051	2,500	Personal Property and Bad Debt	1,500	-1,000	-40.00
27,428	**32,464**	**34,527**	**35,778**	**34,759**	**30,224**	**37,060**	**TOTALS**	**38,641**	1,581	4.27

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* Provide proper collection, deposit and accounting of receipts.
* Prepare and ensure payment of all obligations.
* Administer tax calculation, collection activities and settlement with other taxing jurisdictions.
* Prepare and maintain Village accounting records and coordinate annual financial audit.
* Invest surplus funds in a manner that minimizes risks, provides sufficient liquidity and maximizes interest earnings.
* Provide for annual financial audit.

GENERAL GOVERNMENT EXPENDITURES

BUILDING MAINTENANCE

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
15,840	12,696	14,500	18,931	13,019	25,033	15,000	Village Hall	13,000	-2,000	-13.33
9,860	8,644	9,300	10,642	12,567	9,457	10,000	Community Building	11,000	1,000	10.00
25,700	**21,340**	**23,800**	**29,573**	**25,586**	**34,490**	**25,000**	**TOTALS**	**24,000**	-1,000	-4.00

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* To operate, maintain and repair Village owned buildings.

PUBLIC SAFETY EXPENDITURES

POLICE

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
114,951	134,348	136,804	140,478	149,236	114,773	144,669	Pol. Admin. Salaries	157,000	12,331	8.52
41,181	45,685	50,632	69,274	78,140	63,751	84,364	Pol. Admin. Benefits	87,910	3,546	4.20
16,178	7,996	12,580	8,232	9,019	10,351	18,300	Pol. Admin. Expense	16,350	-1,950	-10.66
298,941	290,237	286,438	287,306	343,034	279,286	366,775	Patrol Salaries	326,000	-40,775	-11.12
110,416	107,689	119,637	105,011	123,881	110,023	112,000	Patrol Benefits	141,900	29,900	26.70
62,839	55,269	57,569	35,886	40,334	30,393	36,175	Patrol Expenses	48,175	12,000	33.17
5,660	5,477	5,512	6,505	6,559	5,073	6,000	Street Meter Salary	6,500	500	8.33
430	422	400	517	531	402	480	Street Meter Benefits	402	100.00	20.83
531	661	250	313	168	34	200	Street Meter Expense	200	0	0.00
1,407	1,476	1,650	2,102	1,445	1,190	3,000	Investigation Expense	2,000	-1,000	-33.33
763	577	1,000	1,049	1,079	749	1,500	Education & Relations	1,000	-500	-33.33
						20,000	OFFICER OVER TIME	45,000	25,000	125.00
5,040	7,193	5,500	6,316	5,265	4,968	6,400	Training Expense	6,400	0	0.00
658,337	**657,030**	**677,972**	**636,325**	**758,691**	**620,993**	**799,863**	**TOTALS**	**838,837**	38,974	4.87

BUDGET COMMENTS:

* The Budget for 2008 is increased to reflect higher wage and benefit costs. Patrol Expenses are decreased to reflect a savings in dispatch costs by joining the County-wide Dispatch System.
*O.T. numbers represent 80 hours/year per officer for 2008.
* YTD O.T is $36,412 which estimates that the 2008 O.T. cost will be about $3,700/month or $44,000

PROGRAM DESCRIPTION:

* Enforce State, Federal and the Police provisions of local ordinances by investigation, arrests and/or citations.
* Provide 24 hour per day patrol and service to the Village and its residents.

* Investigate crimes, cooperate with other enforcement authorities in exercising their responsibilities.
* Supervise parade, special events and inspect licensed activities
* Provide community crime prevention and education programs
* Prepare and maintain appropriate records and documents.
* Provide administrative support to municipal court.
* Provide support services to all other departments.
* Provide ongoing training so all members of the department have an opportunity to improve their skills.

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PUBLIC SAFETY EXPENDITURES

FIRE DEPARTMENT

2003 BUDGET	2004 BUDGET	2005 BUDGET	2006 BUDGET	2007 ACTUAL	2008 8 Months	2008 Budget	EXPENDITURES	2009 Budget	$ Change	% CHANGE
$87,826	$87,826	$100,000	$100,000	$100,000		100,000	Wages & Compensation	102,821	2,821	2.82
$2,420	$2,517	$0	$0				Radio Dispatching			
$6,645	$6,586	$7,650	$7,650	$7,650		7,650	Taxes	8,415	765	10.00
$54,080	$56,243	$59,877	$62,273	$64,763		63,045	Daytime Wages	64,937	1,892	3.00
$4,137	$4,303	$4,564	$4,749	$4,914		4,823	Daytime Taxes	4,968	145	3.01
$2,900	$2,900	$5,330	$5,330	$5,350		5,350	Fire Inspectns/Prevent	5,350	0	0.00
$3,750	$3,750	$5,750	$5,750	$5,750		6,250	Operating Supplies & Mat.	6,250	0	0.00
$1,000	$1,000	$0	$0				Dues & Subscriptions			
$1,000	$1,000	$0	$0				Office supplies			
$1,200	$1,200	$1,200	$1,000	$1,000		1,000	Public Relations	1,000	0	0.00
$4,100	$4,100	$4,100	$4,100	$4,100		6,100	Drills & Training	3,100	-3,000	-49.18
$4,000	$5,560	$8,000	$11,213	$11,213		9,700	Telephone/Alarm/Comp	9,700	0	0.00
$11,000	$11,000	$14,000	$14,000	$14,442		16,143	Insurance & Bonds	16,143	0	0.00
$900	$900	$3,900	$3,900	$3,900		3,200	Department of Welfare	3,200	0	0.00
$6,500	$6,500	$7,000	$12,400	$13,000		13,000	Truck Operation & Maint.	17,000	4,000	30.77
$1,500	$1,500	$2,500	$2,500	$2,500		2,500	Accounting Fees	4,000	1,500	60.00
$4,115	$4,115	$5,000	$6,000	$6,000		6,000	Equip. Recertification	6,000	0	0.00
$360	$360	$0	$0			6,840	Fire and EMS School	6,840	0	0.00
$2,200	$0	$0	$0				Haz-Mat Equip & Supplies			
$2,000	$0	$0	$0				Haz-Mat Phys. (1/2 cost)			
$8,835	$8,835	$4,800	$10,226	$12,300		7,183	Equipment Replacement	7,183	0	0.00
$5,900	$5,900	$3,000	$3,750	$3,750		3,750	Rescue Squad Supplies	4,000	250	6.67
$1,560	$1,560	$1,300	$700	$1,000		1,000	Radio Maintenance	1,500	500	50.00
$1,000	$1,700	$0	$0				Computer Update			
$0	$0	$0	$0	$2,880		960	Wages for Vacation Coverage	960	0	0.00
$2,202	$2,202	$1,350	$1,350	$1,350		1,350	Unemployment	600	-750	-55.56
$750	$750	$0	$0				Occupancy Inspections			

$5,158	$11,220	$4,500	$5,876	$5,120		5,120	Health Insurance	6,715	1,595	31.15
$1,000	$1,000	$1,277	$1,277	$1,277		1,953	FUTA Taxes	1,000	-953	-48.80
$0	$1,680	$0	$0			2,500	Daytime Wage Staffing Iss.	3,286	786	31.44
			$1,795	$1,906		1,905	Daytime Pension	1,949	44	2.31
			$1,900	$1,953		1,953	Work Comp.	13,650	11,697	598.92
						-7,670	Pass Through Due's	-7,500	170	-2.22
$228,038	**$236,207**	**$245,098**	**$267,739**	$270,000	$271,605	271,605		293,067	21,462	7.90

BUDGET COMMENTS:

Village Board decreased the Fire Department contract amount to $293,067. The Fire Department determins how the funds are used.

PROGRAM DESCRIPTION:

* To protect the lives and property of residents and businesses in the Village through the prevention and extinguishment of fires, the control and clean-up of hazardous materials, emergency rescue and and public emergency responses.
* To maintain all equipment so that it meets appropriate standards and is functional in performing emergency services.
* To inspect, semi annually, all commercial buildings in the Village to ensure code compliance and promote fire prevention. Provide inspections for occupancy and alcohol license renewals.
* To provide material and services to neighboring communities for fire and emergency response services.

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PUBLIC WORKS EXPENDITURES

PUBLIC WORKS

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
13,295	16,897	14,350	17,470	29,109	21,877	16,000	Machines & Equipment	16,000	0	0.00
2,058	4,222	3,550	4,631	5,395	5,342	4,000	Garage & Shop	4,000	0	0.00
6,765	4,906	5,650	3,889	7,760	3,512	11,000	Pub Works Admin Exp	10,000	-1,000	-9.09
75,883	97,668	110,508	88,235	112,758	67,756	77,000	Public Works Wages	80,000	3,000	3.90
37,294	48,861	56,737	43,194	47,961	36,532	33,000	Public Works Benefits	37,000	4,000	12.12
1,977	1,149	9,980	4,226	10,711	8,100	10,000	Pub Works Street Exp	10,000	0	0.00
11,292	9,748	13,500	12,560	25,816	7,658	16,000	Snow and Ice Exp.	16,000	0	0.00
5,739	2,975	4,000	7,450	3,200	1,132	4,000	Traffic Control Exp.	3,500	-500	-12.50
27,226	24,339	27,500	26,604	32,044	24,837	28,000	Street Lighting	33,500	5,500	19.64
29,978	2,212	2,000	307	1,883	738	2,200	Tree/Brush Control Exp	2,000	-200	-9.09
1,426	1,278	2,300	2,355	2,534	2,054	2,400	Parking Meters/Lots	2,400	0	0.00
212,933	**214,255**	**250,075**	**210,921**	**279,171**	**179,538**	**203,600**	**TOTALS**	**214,400**	10,800	5.30

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* Repairs, maintenance and operation of Village DPW vehicles and equipment.
* Maintenance of garage and shop; provide tools supplies and equipment necessary for public works duties.
* Administrative and office expenses for DPW, including organization memberships, engineering costs, drug tests, etc.
* To maintain Village streets, parking lots and right of ways, including plowing snow.
* Maintain right of ways; tree trimming, removal and replacement.
* Maintain Village parks, including preparing softball diamonds for play.

PUBLIC WORKS EXPENDITURES

REFUSE AND RECYCLING

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
57,153	58,599	59,200	60,466	69749	51506	65647	Refuse/Sanitary	68000	2,353	3.58
29,556	30,250	30,100	31,116	31362	23079	33080	Recycling	32000	-1,080	-3.26
193	400	1,000	54	0	0	1000	Yard Waste	0	-1,000	-100.00
86,902	**89,249**	**90,300**	**91,636**	**101,111**	**74,585**	**99,727**	**TOTALS**	**100,000**	273	0.27

BUDGET COMMENTS:

* The Budget reflects projected increases as provided in the contract with Waste Management.

PROGRAM DESCRIPTION:

* Provides for solid waste collection and removal.
* Provides for collection of recyclable materials.
* Provides for disposal costs for leaves and brush collected by the Village.
* Provides for payment to Waukesha County for the Annual Household Hazardous Waste Program.

CULTURE, RECREATION & EDUCATION

2006 GENERAL FUND EXPENSE BUDGET - LIBRARY

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
41,852	41,337	47,525	40,678	49,820	36,284	50,000	Library Salaries	58,700	8,700	17.40
6,474	6,627	7,627	6,051	7,710	5,554	8,000	Library Benefits	9,270	1,270	15.88
12,323	14,536	20,000	24,339	25,796	20,609	22,000	Library Operating Exp	27,439	5,439	24.72
				0	609	1,000	Technology	0	-1,000	-100.00
11,010	8,348	12,000	16,123	14,475	11,604	13,000	Library Material	15,000	2,000	15.38
71,659	**70,848**	**87,152**	**87,191**	**97,801**	**74,660**	**94,000**	**TOTALS**	**110,409**	16,409	17.46

BUDGET COMMENTS:

New Library opening December 1, 2008.
Operating cost for the Library are estimated and may need to be adjusted in 2010 Budget

PROGRAM DESCRIPTION:

* To serve all residents of the community and surrounding area.
* To acquire and make available: books, periodicals, pamphlets, electronic media and other services that will meet the needs of the citizens in all areas of daily life.
* To have resources available to provide answers to the most frequently asked questions and if not available from this collection; assist the patron in obtaining materials from other libraries.
* To maintain a program of service which locates information, guides reading and stimulates thinking and intellectual development in individuals of all ages.
* To strive consistently to discover new methods and improvements for better service for the library's customers.
* To review regularly these goals of the Butler Public Library and if necessary, revise them in the light of new developments.

CULTURE, RECREATION & EDUCATION

2006 GENERAL FUND EXPENSE BUDGET - RECREATION

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
175	175	175	175	175	0	175	Community Center	175	0	0.00
7,631	8,160	8100	7,306	8,362	5,995	8,100	Celebration Expense	8,100	0	0.00
10,933	10,731	9000	10,362	10,163	10,225	12,000	Softball League	11,000	-1,000	-8.33
8,929	15,662	9000	9,133	13,053	29,542	11,000	Frontier Park Expense	11,000	0	0.00
27,668	**34,728**	**26,275**	**26,976**	**31,753**	**45,762**	**31,275**	**TOTALS**	**30,275**	-1,000	-3.20

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* To provide funding for an annual event of the Butler senior citizens club.

* To sponsor summer baseball program for children ages 10-15 years old.
* To organize and facilitate a summer adult softball league that consists of 40 teams.
* To maintain Frontier Park and park facilities including the Community Building, Softball Diamonds, etc.

CONSERVATION AND DEVELOPMENT

2006 GENERAL FUND EXPENSE BUDGET

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 8 Months	2008 BUDGET	EXPENDITURES:	2009 BUDGET	$ Change	% CHANGE
106,000	106,000	106,000	106,000	106,000	53,000	106,000	Hydrant Rental	106,000	0	0.00
9,635	9,492	4,500	5,758	12,579	7,397	7,000	Bldg Inspctn Expense	7,500	500	7.14
3,963	2,184	1,800	3,021	3,191	2,157	2,000	Electrical Inspctn Exp	2,000	0	0.00
3,587	2,512	1,800	1,423	2,991	1,079	1,800	Plmbg Inspctn Exp	1,800	0	0.00
	0	1,000	731	294	0	200	Property Inspections	400	200	100.00
6	14	500	474	1,000	1,038	1,000	Emergency Government	1,000	0	0.00
2,500	2,500	2,500	2,625	2,625	2,625	2,000	Animal Pound Expense	2,700	700	35.00
1,000	1,000	1,000	1,000	1,000	1,000	1,000	Elm Brook Taxi	1,000	0	0.00
0	59	300	300	3,195	3,400	3,000	Weed Control	2,000	-1,000	-33.33
0	0	0	5,004	3,290	3,411	0	Fire Alarm Systems	0	0	#DIV/0!
126,691	**123,761**	**119,400**	**126,336**	**136,165**	**75,107**	**124,000**	**TOTALS**	**124,400**	400	0.32

BUDGET COMMENTS:

PROGRAM DESCRIPTION:

* To provide for the maintenance of the physical environment of the Village through issuance of permits, the enforcement of codes and ordinances and the conservation of the resources.
* Inspect work on residential, commercial and industrial properties for which permits are required

to insure compliance with local and state codes.

* To provide a payment to the water utility for the fire protection infrastructures.
* Prepare for, provide and coordinate a response to an emergency situation
* To pay for contracted services for animal control.

* To contribute to a transportation service utilized by local residents over the age of 60.

CAPITAL PROJECTS PLAN

PROPOSED MULTI- YEAR PLAN

PROPOSED IMPROVEME	Proposed 2009	Proposed 2010	Proposed 2011	Proposed 2012	Proposed 2013
Sidewalk Repairs	$10,000				
Village Hall Remodel					
Security Proposal					
Village Hall Sign					
Frontier Park Improvement					
Cash Receipts System					
Lions Club Parking Lot					
Sweeper for Skid Steer					
DPW Tractor Replacement					
Out Building/Storage Shed					
PD Light Bars (2)					
Base Radio					
Village Hall Records Reten					
Radio Upgrade for squads					
Weapons Replacment					
Cable Uplink System					
Replacement Squad	$24,000		$25,000		$26,000
Squad Change Over	$2,500		$3,000		$3,000
Light Upgrade Unmarked	$2,500				
Copier/ Fax	$10,000				
Computer System		$10,000			
Mobile Radar Unit		$15,000			
Lidar Unit				$7,500	
Squad Emergency Lites					$10,000
Long Gun Replacement			$5,000		
Body Armor			$7,000		
Tazer Upgrade				$16,000	
Communication Upgrade	$32,000				
Security Camera	$2,500				
Computers	$3,500	$3,500	$2,000		
Blinds for Library	$1,260				
Chair Caddy	$250				
Chairs for Conference(35)	$1,000				
Fire Department	$50,000				
Land (new station)					
Station		$350,000			
Unit 2363				$80,000	
Unit 2386				$100,000	
Air Masks	$0				
Election Equipment	$5,000				
Roof	$165,000				
Remodel Pol/Lib/Board	$350,000				
Village Hall Parking Lot					$10,000

Computers						$2,500
Phone System			$2,500			
Hampton Ave.		$1,000,000				
132nd Street					$200,000	
Glendale 128th-132nd					$150,000	
127th Street					$300,000	
Chipper				$18,000		
Skid. Sweeper				$6,500		
Garage Door Openers		$6,000				
DPW Facility Updates			$5,000			
Land of Lakes Impro.						$2,000
Slots in Fence		$1,000				
*Parking Lot		$25,000				
TOTAL EXPENDITURES:	**$203,919**	**$1,681,510**	**$386,000**	**$66,500**	**$853,500**	**$53,500**

SOURCES:					
Property Tax Levy		$0			$102,622
TIF District		$0			$0
Debt Proceeds		$1,626,510	$368,000	$66,500	$2,061,010
Capital Surplus Applied		55,000			166,297
Special Assessments					0
Grants					0
Fund Surplus					0
TOTAL SOURCES:		**$1,681,510**		**$66,500**	**$2,329,929**

* I am proposing $0.00 Property tax dollars for Capital Projects for the next three years.
The Village has a Capital Projects Cash Reserve of $410,000 dollars for projects needed

DEBT SERVICE

REVENUE:	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL		$ Change	% CHANGE
Due from Sanitary Sewer	159,883	160,083	159,983	123,548	93,147	96,198		2,900	3.01
Due from TIF District	272,446	268,455	274,970	273,855	281,730	360,906		59,781	16.56
Special Assessments	15,530	0	0	0				0	
Due from Water Utility	34,000	61,841	61,907	61,579	53,500	53,500		0	0.00
Surplus Applied (General Fund)	70,654	60,416	91,633	141,695	37,998	0		0	
Tax Levy	106,781	133,562	85,154	79,839	191,963	90,662		42,999	47.43
Interest Income			150	300	500	500		0	0.00
TOTAL REVENUE:	**659,294**	**684,357**	**673,797**	**680,816**	658,838	601,766		105,680	17.56

2009 DEBT SERVICE EXPENDITURES:

EXPENDITURES

Debt. Stabilization Fund will give flexibility long-term while keeping the tax rate stable.

	P	I	Total		
General	$8,932	$8,980	$17,912	→	$17,912
Sanitary	$75,000	$24,098	$99,098		$99,098
TIF	$272,300	$148,386	$420,686	→	$420,686
Debt. Stabl.			$100,000		$100,000
New G.O. Debt		$43,000	$43,000		$43,000
Fire Truck	$19,889	$6,861	$26,750		$26,750
	$376,121	$231,325	$707,446	→	$707,446

BUDGET COMMENTS:

Debt payments in 2008 include payments for the Fire Truck purchased in 2005, refinanced pension

Debt repayment for the 2009 issuance will be only a small interest payment, full payments would begin in 2010, thus the the Debt. Stabl.

UTILITY EXPENDITURES

WATER

2003 ACTUAL	2004 ACTUAL	2005 BUDGET	2006 ACTUAL	2007 ACTUAL	2008 YTD	2008 BUDGET	EXPENDITURES	2009 BUDGET	$ CHANGE	% CHANGE
40,601	40,103	43,000	36,878	37,033	417	42,000	Taxes	42,000	0	0.00
16,335	14,832	16,359	16,031	10,004		10,004	Int. Long-Term Debt	0	-10,004	-100.00
10,530	10,769	12,000	13,821	13,360	12,724	14,000	Pump Station Labor	14,000	0	0.00
176,351	174,111	175,000	174,000	187,071	146,412	190,000	Purchased Water	191,000	1,000	0.53
13,989	16,876	12,000	17,306	23,440	17,350	20,000	Pump Station Oper.	23,000	3,000	15.00
196	0	2,200	4,307	4,678	6,256	5,000	Plant Maintenance	6,000	1,000	20.00
0	0	100	0	0		0	Pumping Labor	0	0	#DIV/0!
10,102	8,986	10,500	10,843	11,481	9,938	11,450	Power for Pumping	12,000	550	4.80
0	0	500	3,099	0		500	Maint Pumping Plant	500	0	0.00
0	0	100	0	100		100	Water Treat. Labor	100	0	0.00
22,592	22,592	1,000	0	0		0	Distribution Mainten.	0	0	#DIV/0!
30,684	28,007	31,000	34,012	39,289	18,109	35,000	Main Maintenance	40,000	5,000	14.29
7,539	8,503	7,500	8,008	8,954	7,776	7,500	Service Maintenance	9,000	1,500	20.00
1,078	1,407	7,500	7,393	2,949	7,274	5,000	Meter Maint/Replace	5,000	0	0.00
1,641	2,432	3,500	5,295	8,808	2,471	5,000	Hydrant Maint/Repla	5,000	0	0.00
934	1320	1,000	2,438	2,758	2,277	2,300	Meter Reading Labor	2,300	0	0.00
10,866	9,765	10,250	10,697	11,285	9,845	11,097	Acct & Collect Labor	12,000	903	8.14
900	1,000	900	1,000	1,000	900	900	Supplies & Services	900	0	0.00
11,024	10,145	12,900	8,637	10,423	9,320	22,000	Admin. Salaries	22,000	0	0.00
5,996	5,710	6,000	5,563	5,435	4,356	6,000	Office Supplies & Exp	6,000	0	0.00
8,994	9,629	9,500	9,733	11,180	10,651	10,000	Outside Serv. Emply	10,000	0	0.00
5,000	6,523	5,000	0	0		6,359	Property Insurance	6,359	0	0.00
18,451	16,552	20,000	21,631	26,896	22,114	36,000	Emplyee Benef & Pen	33,000	-3,000	-8.33
3,465	4,533	3,500	3,463	4,036	3,367	3,500	Miscellaneous Exp.	3,500	0	0.00
4,700	6,443	6,250	6,280	6,340	6,112	6,700	Transportation Exp.	6,700	0	0.00
37,162	38,668	45,548	45,548	43,496	53,500	43,496	Annual Principal Pymt	53,500	10,004	23.00
79	0	100	629	100	15	100	Engineering Exp	100	0	0.00
439,209	**438,906**	**443,207**	**446,612**	**470,116**	**351,184**	**494,006**	**TOTALS**	**503,959**	9,953	2.01

BUDGET COMMENTS:

EXPLANATION OF EXPENDITURES:

* Taxes are an equivalent payment in lieu of taxes based on a PSC formula. The account also includes FICA taxes.
* Interest payment and annual long term debt payment are the repayments to general fund for borrowing to rehab well.
* Purchased Water is the cost of purchasing water per our agreement with the City of Milwaukee.
* Main Maintenance includes the costs of the Village labor and contract labor to repair main breaks and $4,100 payment to Village per Resolution 03-21 for use of machine.
* Service Maintenance includes $4,175 payment for Village for use of machine per Resolution 03-21 and associated labor costs.
* Meter Maintenance includes cost of testing, replacement meters, labor, etc.
* Hydrant Maintenance includes wages, benefits and supplies including replacements.
* Supplies and Service include a $1,050 payment to the Village per Resolution 03-21 and associated charges for debt service.
* Office Supplies include a $4,175 payment per Resolution 03-21, telephone, postage, etc.
* Outside Services Employed covers the cost for auditors.
* Miscellaneous Expense includes a $3,000 payment per Resolution 03-21 to the Village.
* Transportation Expense includes a $4,500 payment per Resolution 03-21.

REVENUES

STORMWATER MANAGEMENT UTILITY

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 YTD	2008 BUDGET	REVENUES	2009 BUDGET	$ CHANGE	% CHANGE
194,085	193,756	194,205	194,370	192,977	144,193	194,000	Billings to Customers	193,000	-1,000	-0.52
4,740	3,505	11,297	21,019	23,175	9,985	27,500	Interest Income	12,682	-14,818	-53.88
786	457	722	727	1146	384	800	Miscellaneous Rev.	1000	200	25.00
11,501	13,197	0	0	0	0	0	Fund Surplus Applied	0	0	
211,112	**210,915**	**206,224**	**216,116**	**217,298**	**154,562**	**222,300**	**TOTALS**	**206,682**	-15,618	-7.03

UTILITY EXPENDITURES

STORMWATER MANAGEMENT UTILITY

2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 YTD	2008 BUDGET	EXPENDITURES	2009 BUDGET	$ CHANGE	% CHANGE
19,031	8,250	17,000	8,022	9,591	10,272	19,000	Administration	19,000	0	0.00
203	1,715	2,000	706	2,000	17,230	2,155	Engineering/Planning	2,000	-155	-7.19
17,178	15,213	20,000	17,405	22,724	17,036	22,000	Operation & Maintenanc	21,000	-1,000	-4.55
5,001	4,184	4,500	32	0	0	4,500	Insurance Expense	4,500	0	0.00
	7,052		9,092	7,676	6,490	9,000	Employee Benefits	9,000	0	0.00
0	21,000	21,000	21,000	21,000	16,500	22,000	Rental Fees	22,000	0	0.00
61,316	42,188	0	13,925	58,659	7,678	30,000	Capital Projects	20,000	-10,000	-33.33
108,383	111,313	109,013	111,712	109,182	111,652	113,645	Debt Service	109,182	-4,463	-3.93
211,112	**210,915**	**173,513**	**181,894**	**230,832**	**186,858**	**222,300**		**206,682**	-15,618	-7.03

BUDGET COMMENTS:

EXPLANATION OF EXPENDITURES:

* Revenues are based on a $5.50/Month Equivalent Runoff Unit Charge
* Funds are provided for Administration, Operation and Maintenance of the Stormwater System in the Village including engineering, insurance, billing, auditing, street sweeping repairs and construction.