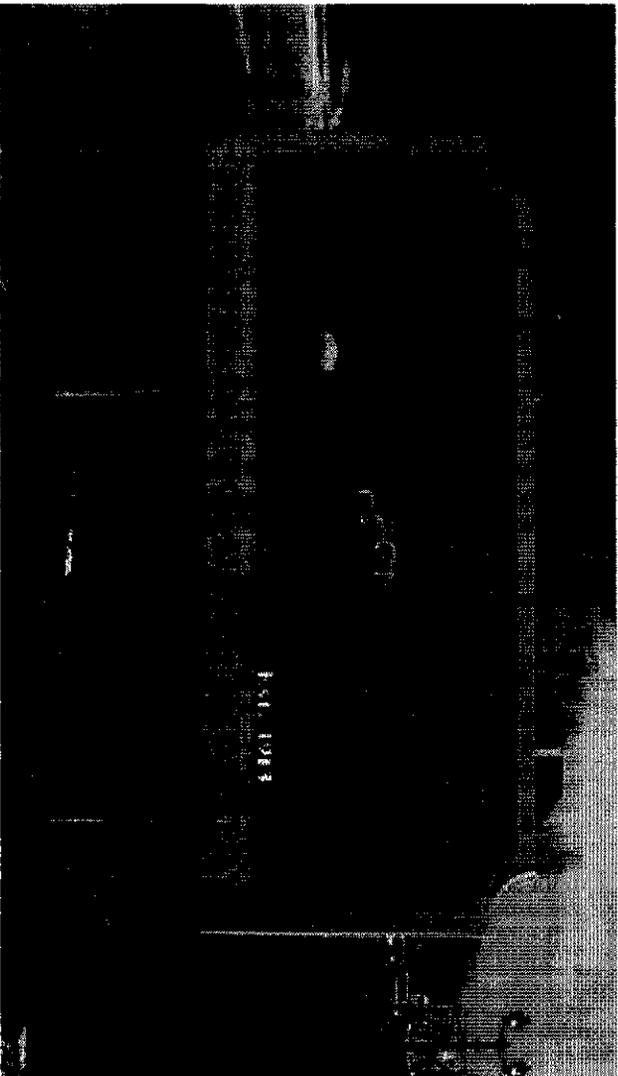


VILLAGE OF BUTLER, WISCONSIN  
2010 OPERATING BUDGET

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Prepared by:  
Village Administrator  
Timothy Rhode

# 2010 OPERATING BUDGET

Village of Butler, Wisconsin

January 1, 2010 to December 31, 2010

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## VILLAGE OFFICIALS

### Village President

Richard A. Ensslin

### Village Trustees

At-Large: Walter J. Woloszyk (11)  
At-Large: Robert Ward (10)  
At-Large: William Benjamin (11)  
At-Large: Michael T. Thew (10)  
At-Large: Theresa Stegemeyer (10)  
At-Large: Dan Zeck (11)

### 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 2010 BUDGET TIMELINE

Due Date	Responsibility	Action
September 4, 2009	Village Administrator	Submit budget worksheets/Timeline/ 5 year CIP to Department Heads
October 2, 2009	Department Heads	Submit completed worksheets to Village Administrator
October 2, 2009	Department Heads	Submit 5 year capital requests to Village Administrator
October 5-16, 2009	Village Administrator Department Heads	Review/ Adjust Department budgets
October 1-20, 2009	Village Administrator	Compile and assemble 2010 (DRAFT) Budget Document
October 6, 2009	Village Finance Committee	Board approves revenue projections
October 6, 2009	Village Board Meeting	5 Year Capital Project Plan
November 3, 2009	Village Board Meeting	Finance Committee Review Revenue Numbers
November 10, 2009	Village Board Meeting	Deliver Final draft of 2010 Budget to Elected Officials to set Public Hearing
November 17, 2009	Village Board Meeting	Budget Session #2 (2010 General Fund)
November 27, 2009	Village Board Meeting	Budget Session #3 (2010 General Fund)
December 1, 2009	Village Administrator	Public Hearing & Submit 2010 Budget to State of Wisconsin

**VILLAGE OF BUTLER**  
**Notice of Public Hearing**  
**REGARDING PROPOSED 2010 BUDGET**

On December 1, 2009 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 2010 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					CHANGE	%
	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 PROPOSED	2010 PROPOSED		
General Fund Property Tax	1,199,228	\$1,114,185	\$1,214,782	\$1,302,566	\$1,324,951	\$22,385	1.72
Other Tax	\$57,045	\$36,700	\$37,000	\$37,000	\$74,500	\$37,500	101.35
Intergovernment Revenue	\$295,763	\$305,000	\$296,500	\$287,500	\$253,938	-\$33,562	-11.67
Regulation & Compliance	106,309	\$128,150	\$126,950	\$194,950	\$179,350	-\$15,600	-8.00
Public Charges	89,158	\$113,500	\$88,700	\$79,700	\$99,575	\$19,875	24.94
Miscellaneous Revenue	235,942	\$175,500	\$224,204	\$156,500	\$152,400	-\$4,100	-2.62
General Fund Surplus					\$20,126		
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,983,445</b>	<b>\$1,873,035</b>	<b>\$1,988,136</b>	<b>\$2,058,216</b>	<b>\$2,104,840</b>	<b>\$46,624</b>	<b>2.27</b>
Capital Projects G. O. Debt	121,000			\$1,626,510.	\$1,791,510	\$165,000	10.14
Property Tax	75,000	\$75,000	\$102,622	\$0	\$0	\$0	
Capital Projects Surplus	101,100	\$100,000	\$111,297	\$55,000	\$0	-\$55,000	-100.00
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>297,100</b>	<b>\$175,000</b>	<b>\$213,919</b>	<b>\$1,681,510</b>	<b>\$1,791,510</b>	<b>\$110,000</b>	<b>6.54</b>
Property Tax		\$191,963	\$90,662	\$133,661	\$140,000	\$6,339	4.74
Due from Other Funds		\$428,877	\$511,104	\$573,785	\$503,702	-\$70,083	-12.21
Debt Fund Surplus Applied		\$37,998	\$0	\$0	\$0	\$0	
<b>TOTAL DEBT REVENUE</b>		<b>\$658,839</b>	<b>\$601,766</b>	<b>\$707,446</b>	<b>\$643,702</b>	<b>-\$63,744</b>	<b>-9.01</b>
Age Fee		80000				\$0	
<b>TOTAL REVENUES:</b>	<b>2,981,222</b>	<b>\$2,786,873</b>	<b>\$2,803,821</b>	<b>\$4,447,172</b>	<b>\$4,540,052</b>	<b>\$92,880</b>	<b>2.09</b>
<b>EXPENDITURES</b>							
General Government	324,317	\$304,582	\$347,159	\$326,828	\$351,487	\$24,659	7.54
Public Safety	904,064	\$1,077,338	\$1,071,468	\$1,131,904	\$1,120,764	-\$11,140	-0.98
Public Works	321,236	\$246,429	\$303,327	\$314,400	\$335,190	\$20,790	6.61
Recreation/Education	114,167	\$118,886	\$125,275	\$140,684	\$135,509	-\$5,175	-3.68
Conservation & Development	126,336	\$125,800	\$124,000	\$124,400	\$135,890	\$11,490	9.24
Garbage Contract	0	\$80,000					
Contingency Reserve	0		\$16,907	\$20,000	\$26,000	\$6,000	30.00
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$1,953,035</b>	<b>\$1,988,136</b>	<b>\$2,058,216</b>	<b>\$2,104,840</b>	<b>\$46,624</b>	<b>2.27</b>
Debt Service	680,000	\$658,838	\$601,766	\$707,446	\$643,702	-\$63,744	-9.01
Capital Projects	297,100	\$175,000	\$213,919	\$1,681,510	\$1,791,510	\$110,000	6.54
<b>TOTAL EXPENDITURES:</b>	<b>2,767,220</b>	<b>\$2,786,873</b>	<b>\$2,803,821</b>	<b>\$4,447,172</b>	<b>\$4,540,052</b>	<b>\$92,880</b>	<b>2.09</b>
			\$0		\$0	\$0	

**2% Increase Property Tax Rate for 2010 \$1,464,951**  
2010 Budget Summary-All Funds

GENERAL	DEBT	CAPITAL	UTILITY	TOTAL
Beginning Fund Balance	1,483,986	325,386	382,877	3,865,579
Other Revenue	779,889	503,702	1,905,000	4,551,558
Property Tax Contributions	1,324,951	140,000	0	1,464,951
Grants	2,104,840	494,702	1,791,510	5,753,659
Est. Ending Fund Balance	1,463,860	474,386	3,865,939	6,300,552

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 -

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
DOR Service	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
( ) Expenditures	1.33	1.13	\$0.62	\$0.57	\$0.41	\$0.44	\$0.67	\$0.62	\$0.88	\$1.19
Other Municipal Purposes	4.73	0	\$0.69	\$0.39	\$0.39	\$0.38	\$0.38	\$1.01	\$1.06	\$1.00
Tax Incremental District	0.47	0.43	\$4.44	\$6.25	\$6.19	\$5.94	\$5.61	\$6.06	\$5.83	\$5.31
			\$0.41	\$0.57	\$0.54	\$0.50	\$0.45	\$0.48	\$0.48	\$0.51
TOTAL RATE/1,000: 2%	<b>\$6.47</b>	\$6.21	\$6.16	\$7.78	\$7.53	\$7.26	\$7.11	\$8.17	\$8.25	\$8.01

PROPERTY VALUATION:

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District #1 Equalized Base Value	TIF District #1 Equalized Base Value
2009	243,298,930	254,347,200	0.956524799	32,346,900	14,874,500
2008	247,619,610	260,782,227	0.949526401	30,414,700	14,874,500
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

RATE:

	2010 Levy	2010 Rate	2009 Levy	2009 Rate	2008 Levy	2008 Rate	2007 Levy	2007 Rate	2006 Levy	2006 Rate
State of Wisconsin	\$43,164	\$0.18	44,257	\$0.18	44,525	\$0.18	44,435	0.232	44,924.00	0.23
Waukesha County	\$442,656	\$1.95	434,879	\$1.88	433,682	\$1.90	463,029	2.419	436,578.58	2.43
Village of Butler	\$274,027	\$1.21	268,964	\$1.16	265,760	\$1.16	280,464	1.465	260,377.00	1.45
Hamilton School District	\$1,464,951	\$6.47	1,436,227	\$6.21	1,408,066	\$6.16	1,381,148	7.782	1,354,067.00	7.53
Memo Falls School District	\$1,588,546	\$9.98	1,618,819	\$9.98	1,485,414	\$9.10	1,682,109	11.91	1,512,721.85	11.74
TIF District	\$748,945	\$11.28	674,160	\$10.29	649,746	\$9.97	615,445	12.25	593,203.00	11.62
TOTAL LEVY: Ham. Memo Falls	\$4,151,359	\$19.79	3,172,864.00	4,795,170	N/A	4,466,630	N/A	4,201,871.43		
	\$3,301,758	\$21.09								

NET TAX RATE - (Less Credit):

	2010 Rate	2009 Rate	2008 Rate	2007 Rate	2006 Rate	2005 Rate	2004 Rate	2003 Rate	2002 Rate	2001 Rate
Hamilton School District	\$19.79	\$19.41	\$18.50	21.886	21.84	22.72	21.14	22.72	23.09	23.67
Memo Falls School District	\$21.09	\$19.72	\$19.37	22.231	21.72	23.06	19.41	23.42	23.96	23.9

Note that the the Village of Butler ESTIMATED tax rate is \$6.47 for 2010 which is up \$0.25 per 1,000. The Total Assessed value of property in the Village is down \$432,068 dollars to \$243,298,930.

It is important to focus on both the Tax Rate and the Tax Impact. The Tax Rate in the Village is simply the amount levied by the Village divided by the assessed property value(including TIF). The Tax impact is the difference in property taxes paid this year vs. last year.

\* Equalized Value is the estimated value of all taxable real and personal property as of January 1 and certified by DOR on August 15 of each year. The value represents market value most probable selling price.

\*\* Assessed Value is A dollar amount assigned to the taxable property by our Village Assessor, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. This amount may be above or below the current market value of most of the locally assessed property. It is the market value for the state-assessed manufacturing property.

Tax Impact Increase of 2%

Example Home	Value	2009 Tax	2010 Tax
12343 Butler Ave	\$149,000	\$925.29	\$964.03
12345 Butler Ave.	\$169,000	\$1,049.49	\$1,093.43
12346 Butler Ave.	\$189,000	\$1,117.69	\$1,222.83
12347 Butler Ave.	\$209,000	\$1,297.80	\$1,352.23
Tax Impact Increase of 3%			
12343 Butler Ave	\$149,000	\$925.29	\$972.97
12345 Butler Ave.	\$169,000	\$1,049.49	\$1,103.57
12346 Butler Ave.	\$189,000	\$1,117.69	\$1,234.17
12347 Butler Ave.	\$209,000	\$1,297.89	\$1,364.77

**VILLAGE OF BUTLER - 2010 BUDGET SUMMARY**

GENERAL, DEBT SERVICE AND CAPITAL PROJECTS FUND												
	2005	2006	2007	2008	2009	2010						
REVENUES: All Funds	Actual	Actual	Actual	Actual	Budget	Budget	CHANGE	%				
Taxes:												
Property Taxes	\$1,327,517	\$1,354,067	\$1,381,148	\$1,408,066	\$1,436,227	\$1,464,951	\$28,724	2.00				
Other Taxes	\$37,397	\$57,045	\$36,700	\$37,175	\$37,000	\$74,500	\$37,500	101.35				
Intergovernmental	\$324,990	\$295,763	\$295,710	\$285,649	\$287,500	\$253,938	-\$33,562	-11.67				
Regulations & Compliance:												
Licenses & Permits	\$64,641	\$42,501	\$56,301	\$48,432	\$56,450	\$40,650	-\$15,800	-27.99				
Fines & Penalties	\$55,587	\$63,808	\$91,204	\$134,341	\$138,500	\$138,700	\$200	0.14				
Public Charges/Services	\$99,677	\$89,158	\$92,604	\$67,586	\$79,700	\$89,575	\$19,875	24.94				
Miscellaneous Revenues	\$73,078	\$235,942	\$235,820	\$159,292	\$156,500	\$152,400	-\$4,100	-2.62				
Capital Projects G. O. Debt					\$0	\$1,626,510	\$1,791,510	\$165,000	10.14			
Surplus Applied	\$63,000	\$141,695	\$37,998		\$0	\$20,126	\$20,126	#DIV/0!				
Due from Other Funds	\$496,860	\$458,982	\$428,877	\$511,104	\$573,785	\$503,702	-\$70,083	-12.21				
Capital Projects Surplus	\$0	\$0	\$100,000	\$111,297	\$55,000	\$0	-\$55,000	-100.00				
Sanitation Disposal Fee	\$0		\$80,000	\$0	\$0	\$0	\$0	#DIV/0!				
<b>TOTAL REVENUES:</b>	<b>\$2,542,747</b>	<b>\$2,738,961</b>	<b>\$2,836,362</b>	<b>\$2,762,942</b>	<b>\$4,447,172</b>	<b>\$4,540,052</b>	<b>\$92,880</b>	<b>2.09</b>				
<b>EXPENDITURES:</b>												
	2005	2006	2007	2008	2009	2010		%				
General Government	Actual \$290,560	Actual \$324,317	Actual \$350,189	Actual \$347,159	Budget \$326,828	Budget \$351,487	\$24,659	7.54				
Public Safety:												
Police	\$797,516	\$636,325	\$758,691	\$799,863	\$838,837	\$838,094	-\$743	-0.09				
Fire	\$245,098	\$267,739	\$270,000	\$271,605	\$293,067	\$282,670	-\$10,397	-3.55				
Public Works	\$296,940	\$321,236	\$285,923	\$303,327	\$314,400	\$335,190	\$20,790	6.61				
Recreation/Education	\$113,427	\$114,167	\$129,554	\$125,275	\$140,684	\$135,509	-\$5,175	-3.68				
Conservation & Development	\$140,104	\$126,336	\$136,165	\$124,000	\$124,400	\$135,890	\$11,490	9.24				
Contingency Reserve	\$27,118		\$0	\$16,907	\$20,000	\$26,000	\$6,000	30.00				
<b>General Fund Total:</b>	<b>\$1,910,763</b>	<b>\$1,790,120</b>	<b>\$1,930,522</b>	<b>\$1,988,136</b>	<b>\$2,058,216</b>	<b>\$2,104,840</b>	<b>\$46,624</b>	<b>2.27</b>				
Debt Service Fund	\$673,797	\$680,000	\$658,838	\$601,766	\$707,446	\$643,702	-\$68,744	-9.01				
Capital Projects Fund	\$175,000	\$175,000	\$175,000	\$213,919	\$1,681,510	\$1,791,510	\$110,000	6.54				
<b>TOTAL GENERAL, DEBT &amp; CAPITAL FUNDS:</b>	<b>\$2,759,560</b>	<b>\$2,645,120</b>	<b>\$2,764,360</b>	<b>\$2,803,821</b>	<b>\$4,447,172</b>	<b>\$4,540,052</b>	<b>\$92,880</b>	<b>2.09</b>				
						\$0 over						
*To Qualify for the Expenditure Restraint Program we need to keep our General Fund Expenditure under \$2,126,137 or 3.3%												
*To Qualify for the Levy Cap (shared revenue) we need to keep the Property Tax Increase at or below 3.0% or 1,479,313.												
Revenue cap for 2010 budget is 3.0% would = \$1,479,313 or 2% would = \$1,464,951 a difference of \$14,362												

**VILLAGE OF BUTLER EXPENDITURE SUMMARY**  
**2010**  
**GENERAL FUND, DEBT SERVICE FUND & CAPITAL PROJECTS FUND**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	EXPENDITURES:	2010 BUDGET	\$ Change	% CHANGE
282,535	298,693	324,317	350,189	339,211	297,319	326,831	General Government	351,487	24,656	7.54
893,237	923,070	904,064	1,028,691	1,116,645	876,367	1,131,904	Public Safety	1,120,764	-11,140	-0.98
303,504	340,375	370,807	285,923	313,543	254,253	314,400	Public Works	335,190	20,790	6.61
105,576	113,427	114,167	129,554	117,226	109,632	140,684	Recreation/Education	135,509	-5,175	-3.68
123,761	119,400	126,336	136,165	133,145	145,958	124,400	Conservation/Develop	135,890	11,490	9.24
0	27,118	0	0	16,907	0	20,000	Contingency Acct.	26,000	6,000	30.00
<b>1,708,613</b>	<b>1,822,083</b>	<b>1,839,691</b>	<b>1,930,522</b>	<b>2,036,677</b>	<b>1,683,529</b>	<b>2,058,216</b>	<b>Total General Fund</b>	<b>2,104,840</b>	46,621	2.27
684,357	673,647	680,000	658,838	601,766	601,765	601,765	Debt Service Fund	643,702	41,937	6.97
175,000	175,000	297,100	175,000	213,919	156,943	1,681,510	Capital Project Fund	1,791,510	110,000	6.54
<b>859,357</b>	<b>848,647</b>	<b>977,100</b>	<b>833,838</b>	<b>815,685</b>	<b>758,708</b>	<b>2,283,275</b>	<b>Total Debt &amp; Capital Fund</b>	<b>2,435,212</b>	151,937	6.65
<b>2,567,970</b>	<b>2,670,730</b>	<b>2,816,791</b>	<b>2,764,360</b>	<b>2,852,362</b>	<b>2,442,237</b>	<b>4,341,491</b>	<b>TOTAL-ALL FUNDS:</b>	<b>4,540,052</b>	198,561	4.57

Expenditure Restraint Qualifier is estimated to be 3.3% for General Fund Expenditures 2009-2010 which would be \$2,126,137.10.

Talked with the Wisconsin Department of Revenue and received our Expenditure Restraint number of 3.3%.

Expenditure restraint of 3.3% would = \$2,126,137

**GENERAL GOVERNMENT**

**2010 GENERAL GOVERNMENT EXPENDITURE SUMMARY**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
15,614	16,348	15,608	16,200	16,224	12,132	16,350	Village Board	16,350	0	0.00
75,779	70,158	82,713	108,325	82,520	84,853	79,820	Legal & Judicial	95,265	15,445	19.35
116,480	132,787	142,204	143,809	136,253	125,719	145,332	Administration Offices	155,762	10,430	7.18
20,858	21,073	18,441	21,510	24,257	16,992	22,688	Clerk	24,610	1,922	8.47
32,464	34,527	35,778	34,759	35,917	27,851	38,641	Treasurer/Accounting	37,500	-1,141	-2.95
21,340	23,800	29,573	25,586	44,040	29,772	24,000	Building Maintenance	22,000	-2,000	-8.33
<b>282,535</b>	<b>298,693</b>	<b>324,317</b>	<b>350,189</b>	<b>339,211</b>	<b>297,319</b>	<b>326,831</b>	<b>TOTALS</b>	<b>351,487</b>	<b>24,656</b>	<b>7.54</b>

**GENERAL GOVERNMENT EXPENDITURES**

**VILLAGE BOARD**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
3,000	3,000	3,000	3,033	3,000	2,250	3,000	Vill. Pres. Salary	3,000	0	0.00
230	230	229	229	235	172	230	Vill. Pres. Benefits	230	0	0.00
100	100	0	0	0	0	100	Vill. Pres. Expense	100	0	0.00
11,389	12,000	11,500	12,000	12,000	9,000	12,000	Vill. Board Salary	12,000	0	0.00
871	918	879	918	918	688	920	Vill. Board Benefits	920	0	0.00
24	100	0	20	71	22	100	Vill. Board Expense	100	0	0.00
<b>15,614</b>	<b>16,348</b>	<b>15,608</b>	<b>16,200</b>	<b>16,224</b>	<b>12,132</b>	<b>16,350</b>		<b>16,350</b>	<b>0</b>	<b>0.00</b>

**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.

## GENERAL GOVERNMENT EXPENDITURES

### LEGAL AND JUDICIAL

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	EXPENDITURES:	2010 BUDGET	\$ Change	% CHANGE
20128	20,421	21,432	23,122	24,032	16,779	25,750	Muni. Court Salaries	25,782	32	0.12
8858	10,252	10,197	8,842	9,964	7,121	13,000	Muni. Court Benefits	11,881	-1,119	-8.61
9305	8,985	10,914	14,155	17,668	15,271	14,570	Muni. Court Expenses	19,102	4,532	31.11
21923	12,000	22,314	48,014	12,757	22,613	7,000	Legal Counseling	13000	6,000	85.71
15365	18,000	17,346	13,767	18,099	23,069	19,000	Legal Prosecution	25,000	6,000	31.58
200	500	510	425	0	0	500	Recodification	500	0	0.00
<b>75,779</b>	<b>70,158</b>	<b>82,713</b>	<b>108,325</b>	<b>82,520</b>	<b>84,853</b>	<b>79,820</b>	<b>TOTALS</b>	<b>95,265</b>	<b>15,445</b>	<b>19.35</b>

#### BUDGET COMMENTS:

- \* Increase in Muni Court Expenses due to holding prisoner holding cost, cost of Prosecution and computer software upgrade from County
- \* 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	EXPENDITURES:	2010 BUDGET	\$ Change	% CHANGE
33,141	37,927	28,389	31,598	31,018	26,461	27,300	Administrator Salary	28,000	700	2.56
15,066	18,390	11,310	12,970	15,193	11,488	11,028	Administrator Benefits	16,000	4,972	45.09
2,388	2,970	6,970	4,613	5,293	4,709	6,900	Administrator Expenses	6,900	0	0.00
10,141	13,500	14,674	13,091	18,509	11,965	17,236	Gen. Management Exp	18,000	764	4.43
23,827	18,500	28,876	28,865	28,910	22,734	28,867	Assessment of Property	31,000	2,133	7.39
31,917	41,500	51,985	52,672	33,384	48,362	54,000	Property & Liability Ins	54,862	862	1.60
		0	0	3,946	0	1	Planning	1,000	999	99900.00
<b>116,480</b>	<b>132,787</b>	<b>142,204</b>	<b>143,809</b>	136,253	<b>125,719</b>	<b>145,332</b>	<b>TOTALS</b>	<b>155,762</b>	10,430	7.18

#### 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**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
13,954	13,754	14,445	14,711	15,752	11,512	15,543	Deputy Clerk Salary	16,600	1,057	6.80
2,630	2,629	2,705	2,777	2,969	2,210	3,345	Deputy Clerk Benefits	3,310	-35	-1.05
1,441	2,230	1,080	1,770	1,620	1,513	1,600	Deputy Clerk Expenses	1,600	0	0.00
2,383	2,010	145	2,252	3,916	1,670	2,200	Election	3,000	800	36.36
450	450	66	0	0	87	0	Licenses & Permits	100	100	#DIV/0!
<b>20,858</b>	<b>21,073</b>	<b>18,441</b>	<b>21,510</b>	<b>24,257</b>	<b>16,992</b>	<b>22,688</b>	<b>TOTALS</b>	<b>24,610</b>	<b>1,922</b>	<b>8.47</b>

**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**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
12,818	12,735	14,500	13,742	14,865	10,276	14,917	Treasurer Salary	15,500	583	3.91
2,497	2,492	2,811	2,673	2,845	2,034	2,700	Treasurer Benefits	2,900	200	7.41
40	1,000	692	249	854	462	1,000	Treasurer Expenses	1,000	0	0.00
1,548	1,800	1,966	1,486	2,216	823	1,600	Data Processing	1,600	0	0.00
14,442	14,000	13,819	16,053	14,481	12,802	16,924	Auditing	15,000	-1,924	-11.37
1,119	2,500	1,990	556	656	1,454	1,500	Personal Property and Bad Debt	1,500	0	0.00
<b>32,464</b>	<b>34,527</b>	<b>35,778</b>	<b>34,759</b>	35,917	<b>27,851</b>	<b>38,641</b>	<b>TOTALS</b>	<b>37,500</b>	-1,141	-2.95

**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**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
12,696	14,500	18,931	13,019	31,988	21,163	13,000	Village Hall	10,000	-3,000	-23.08
8,644	9,300	10,642	12,567	12,052	8,609	11,000	Community Building	12,000	1,000	9.09
<b>21,340</b>	<b>23,800</b>	<b>29,573</b>	<b>25,586</b>	<b>44,040</b>	<b>29,772</b>	<b>24,000</b>	<b>TOTALS</b>	<b>22,000</b>	<b>-2,000</b>	<b>-8.33</b>

**BUDGET COMMENTS:**

**PROGRAM DESCRIPTION:**

\* To operate, maintain and repair Village owned buildings.

**PUBLIC SAFETY EXPENDITURES**

**POLICE**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
134,348	136,804	140,478	149,236	155,101	111,330	157,000	Pol. Admin. Salaries	215,908	58,908	37.52
45,685	50,632	69,274	78,140	89,712	68,488	87,910	Pol. Admin. Benefits	130,436	42,526	48.37
7,996	12,580	8,232	9,019	13,881	12,923	16,350	Pol. Admin. Expense	16,450	100	0.61
290,237	286,438	287,306	343,034	382,756	266,487	371,000	Patrol Salaries	285,000	-86,000	-23.18
107,689	119,637	105,011	123,881	151,913	112,512	141,900	Patrol Benefits	128,000	-13,900	-9.80
55,269	57,569	35,886	40,334	35,873	20,575	48,175	Patrol Expenses	45,700	-2,475	-5.14
5,477	5,512	6,505	6,559	6,797	4,542	6,500	Street Meter Salary	6,900	400	6.15
422	400	517	531	520	358	402	Street Meter Benefits	500	98	24.38
661	250	313	168	34	36	200	Street Meter Expense	200	0	0.00
1,476	1,650	2,102	1,445	1,325	845	2,000	Investigation Expense	1,000	-1,000	-50.00
577	1,000	1,049	1,079	749	689	1,000	Education & Relations	1,000	0	0.00
					0	0	OFFICER OVER TIME	0	0	#DIV/0!
7,193	5,500	6,316	5,265	6,379	5,977	6,400	Training Expense	7,000	600	9.38
<b>657,030</b>	<b>677,972</b>	<b>636,325</b>	<b>758,691</b>	845,040	<b>604,762</b>	<b>838,837</b>	<b>TOTALS</b>	<b>838,094</b>	-743	-0.09

**BUDGET COMMENTS:**

2009 has been a difficult year for Police Benefits as several changes have increased costs.

\* \$20,000 For 16/week of part-time labor Patrol.

\*O.T. numbers for the first 70% of the year are down from 2008, however the last 30% of the year will have a negative impact on the Budget.

\* YTD O.T is down from 2008, however with the new proposed schedule it would be reduced by 20%.

**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

2004 BUDGET	2005 BUDGET	2006 BUDGET	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	EXPENDITURES:	2010 BUDGET	\$ Change	% CHANGE
\$87,826	\$100,000	\$100,000	\$100,000	\$100,000	N/A	102,821	Wages & Compensation	102800	-21	-0.02
\$2,517	\$0	\$0			N/A		Radio Dispatching			
\$6,586	\$7,650	\$7,650	\$7,650	\$7,650	N/A	8,415	Taxes	8415	0	0.00
\$56,243	\$59,877	\$62,273	\$64,763	\$63,045	N/A	64,937	Daytime Wages	59946	-4,991	-7.69
\$4,303	\$4,564	\$4,749	\$4,914	\$4,823	N/A	4,968	Daytime Taxes	4586	-382	-7.69
\$2,900	\$5,330	\$5,330	\$5,350	\$5,350	N/A	5,350	Fire Inspectns/Prevent	5350	0	0.00
\$3,750	\$5,750	\$5,750	\$5,750	\$6,250	N/A	6,250	Operating Supplies & Mat.	6250	0	0.00
\$1,000	\$0	\$0			N/A		Dues & Subscriptions			
\$1,000	\$0	\$0			N/A		Office supplies			
\$1,200	\$1,200	\$1,000	\$1,000	\$1,000	N/A	1,000	Public Relations	1000	0	0.00
\$4,100	\$4,100	\$4,100	\$4,100	\$6,100	N/A	3,100	Drills & Training	3100	0	0.00
\$5,560	\$8,000	\$11,213	\$11,213	\$9,700	N/A	9,700	Telephone/Alarm/Comp	9700	0	0.00
\$11,000	\$14,000	\$14,000	\$14,442	\$16,143	N/A	16,143	Insurance & Bonds	14500	-1,643	-10.18
\$900	\$3,900	\$3,900	\$3,900	\$3,200	N/A	3,200	Department of Welfare	500	-2,700	-84.38
\$6,500	\$7,000	\$12,400	\$13,000	\$13,000	N/A	17,000	Truck Operation & Maint.	20000	3,000	17.65
\$1,500	\$2,500	\$2,500	\$2,500	\$2,500	N/A	4,000	Accounting Fees	4000	0	0.00
\$4,115	\$5,000	\$6,000	\$6,000	\$6,000	N/A	6,000	Equip. Recertification	8000	2,000	33.33
\$360	\$0	\$0		\$6,840	N/A	6,840	Fire and EMS School	6840	0	0.00
\$0	\$0	\$0			N/A		Haz-Mat Equip & Supplies			
\$0	\$0	\$0			N/A		Haz-Mat Phys. (1/2 cost)			
\$8,835	\$4,800	\$10,226	\$12,300	\$7,183	N/A	7,183	Equipment Replacement	7183	0	0.00
\$5,900	\$3,000	\$3,750	\$3,750	\$3,750	N/A	4,000	Rescue Squad Supplies	4500	500	12.50
\$1,560	\$1,300	\$700	\$1,000	\$1,000	N/A	1,500	Radio Maintenance	2500	1,000	66.67
\$1,700	\$0	\$0			N/A		Computer Update			
\$0	\$0	\$0	\$2,880	\$960	N/A	960	Wages for Vacation Coverage		-960	-100.00
\$2,202	\$1,350	\$1,350	\$1,350	\$1,350	N/A	600	Unemployment	750	150	25.00
\$750	\$0	\$0			N/A		Occupancy Inspections			



**PUBLIC WORKS EXPENDITURES**

**PUBLIC WORKS**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
16,897	14,350	17,470	29,109	29,056	19,530	16,000	Machines & Equipment	22,500	6,500	40.63
4,222	3,550	4,631	5,395	6,820	6,534	4,000	Garage & Shop	7,000	3,000	75.00
4,906	5,650	3,889	7,760	3,778	4,287	10,000	Pub Works Admin Exp	10,000	0	0.00
97,668	110,508	88,235	112,758	64,968	60,576	80,000	Public Works Wages	92,000	12,000	15.00
48,861	56,737	43,194	47,961	40,807	40,851	37,000	Public Works Benefits	47,190	10,190	27.54
1,149	9,980	4,226	10,711	13,884	4,586	10,000	Pub Works Street Exp	10,000	0	0.00
9,748	13,500	12,560	25,816	91,431	19,032	16,000	Snow and Ice Exp.	21,000	5,000	31.25
2,975	4,000	7,450	3,200	1,334	441	3,500	Traffic Control Exp.	3,500	0	0.00
24,339	27,500	26,604	32,044	33,238	27,433	33,500	Street Lighting	34,600	1,100	3.28
2,212	2,000	307	1,883	739	144	2,000	Tree/Brush Control Exp	2,000	0	0.00
1,278	2,300	2,355	2,534	2,586	1,398	2,400	Parking Meters/Lots	2,400	0	0.00
<b>214,255</b>	<b>250,075</b>	<b>210,921</b>	<b>279,171</b>	<b>288,641</b>	<b>184,812</b>	<b>214,400</b>	<b>TOTALS</b>	<b>252,190</b>	<b>37,790</b>	<b>17.63</b>

**BUDGET COMMENTS:**

Significant increase in DPW proposed for 2010. 2008/09 had the DPW moved labor cost to the Utilities to complete several projects. 2010 DPW labor for Tree Maintenance and Machines and Equipment to reflect potential cost of equipment repair.

**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**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
58,599	59,200	60,466	69,749	68,600	48,597	68,000	Refuse/Sanitary	61,000	-7,000	-10.29
30,250	30,100	31,116	31,362	30,543	20,844	32,000	Recycling	21,000	-11,000	-34.38
400	1,000	54	0	0	0	1,000	Yard Waste	1,000	0	0.00
<b>89,249</b>	<b>90,300</b>	<b>91,636</b>	<b>101,111</b>	<b>99,143</b>	<b>69,441</b>	<b>101,000</b>	<b>TOTALS</b>	<b>83,000</b>	<b>-18,000</b>	<b>-17.82</b>

**BUDGET COMMENTS:**

Decrease in cost with new Contract with Waste Management with the elimination for Commercial Pick-up service starting 1-1-2010.

**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**

**2010 GENERAL FUND EXPENSE BUDGET - LIBRARY**

2004 ACTUAL	2005 ACTUAL		2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	EXPENDITURES:	2010 BUDGET	\$ Change	% CHANGE
41,337	47,525		49,820	50,103	39,855	58,700	Library Salaries	59,900	1,200	2.04
6,627	7,627		7,710	7,462	6,325	9,270	Library Benefits	9,470	200	2.16
14,536	20,000		25,796	22,760	23,240	27,439	Library Operating Exp	27,139	-300	-1.09
			0	652	609	0	Technology	0	0	#DIV/0!
8,348	12,000		14,475	12,056	11,604	15,000	Library Material	12,000	-3,000	-20.00
<b>70,848</b>	<b>87,152</b>		<b>97,801</b>	<b>93,033</b>	<b>81,633</b>	<b>110,409</b>	<b>TOTALS</b>	<b>108,509</b>	<b>-1,900</b>	<b>-1.72</b>

**BUDGET COMMENTS:**

Small decrease from 2009, as the Library has only been in the new building 11 months. Still estimating heating and cooling cost which should be easier to predict for 2011.

**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**

**2010 GENERAL FUND EXPENSE BUDGET - RECREATION**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
175	175	175	175	0	175	175	Community Center	500	325	185.71
8,160	8100	7,306	8,362	5,995	6,987	8,100	Celebration Expense	4,500	-3,600	-44.44
10,731	9000	10,362	10,163	10,608	10,413	11,000	Softball League	11,000	0	0.00
15,662	9000	9,133	13,053	7,590	10,424	11,000	Frontier Park Expense	11,000	0	0.00
<b>34,728</b>	<b>26,275</b>	<b>26,976</b>	<b>31,753</b>	24,193	<b>27,999</b>	<b>30,275</b>	<b>TOTALS</b>	<b>27,000</b>	-3,275	-10.82

**BUDGET COMMENTS:**

\*Offsetting the Celebration Expense will non-lapsing funds that have accumulated from annual donations

**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**

**2010 GENERAL FUND EXPENSE BUDGET**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 70%</b>	<b>2009 BUDGET</b>	<b>EXPENDITURES:</b>	<b>2010 BUDGET</b>	<b>\$ Change</b>	<b>% CHANGE</b>
106,000	106,000	106,000	106,000	107,328	127,869	106,000	Hydrant Rental	116,290	10,290	9.71
9,492	4,500	5,758	12,579	10,024	7,332	7,500	Bldg Inspctn Expense	8,000	500	6.67
2,184	1,800	3,021	3,191	2,695	1,322	2,000	Electrical Inspctn Exp	2,000	0	0.00
2,512	1,800	1,423	2,991	1,212	1,321	1,800	Pimbg Inspctn Exp	1,800	0	0.00
0	1,000	731	294	0	351	400	Property Inspections	400	0	0.00
14	500	474	1,000	1,007	1,038	1,000	Emergency Government	1,100	100	10.00
2,500	2,500	2,625	2,625	2,625	2,625	2,700	Animal Pound Expense	2,800	100	3.70
1,000	1,000	1,000	1,000	1,000	0	1,000	Elm Brook Taxi	0	-1,000	-100.00
59	300	300	3,195	2,793	3,400	2,000	Weed Control	2,000	0	0.00
0	0	5,004	3,290	4461	700	0	Fire Alarm Systems	1,500	1,500	#DIV/0!
<b>123,761</b>	<b>119,400</b>	<b>126,336</b>	<b>136,165</b>	<b>133,145</b>	<b>145,958</b>	<b>124,400</b>	<b>TOTALS</b>	<b>135,890</b>	<b>11,490</b>	<b>9.24</b>

**BUDGET COMMENTS:**

\*Elm Brook Taxi service reduction to \$0. Over the 2009 budget year I have received verbal complaints that Butler is not being serviced.

**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.

\*2009 Village purchased two pieces of equipment for applying commercial applying for all Village owned property.

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



**2010 GENERAL FUND REVENUES  
SUMMARY**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
1,118,955	1,204,802	1,199,228	1,114,185	1,214,782	1,302,566	<b>\$1,302,566</b>	Property Taxes	<b>\$1,324,951</b>	<b>\$22,385</b>	1.72
39,632	36,497	57,045	36,700	37,175	0	<b>\$37,000</b>	Other Taxes	<b>\$74,500</b>	<b>\$37,500</b>	101.35
329,216	322,909	295,763	<b>\$295,710</b>	<b>\$285,649</b>	<b>\$189,875</b>	<b>\$287,500</b>	Intergovernmental	<b>\$253,938</b>	<b>-\$33,562</b>	-11.67
40,685	48,315	42,501	<b>\$56,301</b>	<b>\$48,432</b>	<b>\$32,489</b>	<b>\$56,450</b>	Licenses & Permits	<b>\$40,650</b>	<b>-\$15,800</b>	-27.99
54,254	55,435	63,808	<b>\$91,204</b>	<b>\$134,341</b>	<b>\$87,467</b>	<b>\$138,500</b>	Fines & Penalties	<b>\$138,700</b>	<b>\$200</b>	0.14
79,493	<b>86,933</b>	89,158	<b>\$92,604</b>	<b>\$67,586</b>	<b>\$88,225</b>	<b>\$79,700</b>	Public Charges	<b>\$99,575</b>	<b>\$19,875</b>	24.94
123,915	158,133	235,942	<b>\$235,820</b>	<b>\$159,292</b>	<b>\$66,916</b>	<b>\$156,500</b>	Miscellaneous	<b>\$152,400</b>	<b>-\$4,100</b>	-2.62
							Surplus Applied	<b>\$20,126</b>		
<b>1,786,150</b>	<b>1,913,023</b>	<b>1,983,445</b>	<b>1,922,524</b>	<b>1,947,257</b>	<b>1,767,538</b>	<b>\$2,058,216</b>	<b>TOTALS</b>	<b>\$2,104,840</b>	<b>\$46,624</b>	<b>2.27</b>

**BUDGET COMMENTS:**

\*\$20,126 of General Fund Surplus to balance the Budget.

\* 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 stay lower to reflect interest rates around 1.65% for investment earnings.

## REVENUES

### PROPERTY AND OTHER TAXES

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
1,118,955	1,167,363	1,199,228	1,114,185	1,214,782	1,302,566	<b>\$1,302,566</b>	Property Tax	132,495	<b>\$22,385</b>	1.72
36,497	36,497	36,497	36,497	36,495		36,500	Utility Payment/PILO	7,350	<b>\$37,000</b>	101.37
3,135	942	703	937	680	1,214	500	Interest on	1,000	<b>\$500</b>	100.00
		19,845					Delinq/ OMITTED			
<b>0</b>	<b>1,204,802</b>	<b>1,256,273</b>	<b>1,151,619</b>	<b>1,251,957</b>	<b>1,303,780</b>	<b>1,339,566</b>	<b>TOTALS</b>	<b>1,399,451</b>	<b>\$59,885</b>	<b>4.47</b>

#### BUDGET COMMENTS:

Village Board needs to consider allocating additional Tax dollars for 2010.

#### EXPLANATION OF REVENUES:

\*2009 the Village agreed to Tax Exempt Status with Hampton Regency in return for a PILOT payment of \$37,000

\* 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
42,502	41,000	41,000	41,000	39,000	14,750	39,000	State Shared Rev.	36,000	-\$3,000	-7.69
49,985	46,000	30,300	30,810	30,768	15,000	30,000	Exp. Restraint	26,400	-\$3,600	-12.00
7,582	8,150	8,485	7,670	7,500	7,336	0	Fire Insurance	0	\$0	#DIV/0!
1,000	1,110	1,141	0	0	100	500	State Police Aids	500	\$0	0.00
205,292	206,807	206,190	195,881	186,087	132,587	196,000	State Trans. Aids	169,738	-\$26,262	-13.40
10,825	10,631	0	10,212	13,061	11,700	12,500	Recycling Grant	13,000	\$500	4.00
12,030	9,211	8,647	10,137	9,233	8,402	9,500	Computer Exempt	8,300	-\$1,200	-12.63
<b>0</b>	<b>322,909</b>	<b>295,763</b>	<b>295,710</b>	<b>285,649</b>	<b>189,875</b>	<b>287,500</b>	<b>TOTALS</b>	<b>253,938</b>	<b>-\$33,562</b>	<b>-11.67</b>

#### BUDGET COMMENTS:

\* The Expenditure Restraint Program funds continue to decline.

State Transportation Aids for the first time in 8 years decreased mid-year 2009 to 176,000 down from \$196,000.

State Transportation Aid is down 13% from budget year 2009.

\* Fire Department will be keeping all the Fire Insurance Funds Received in 2008 and into the future.

#### 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., also there 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
13,880	3,280	3,270	3,760	3860	3,760	\$3,900	Liquor Licenses	3800	-\$100	-2.56
2,210	1,630	2,035	1,805	2150	2,480	\$2,000	Bartender Licenses	2400	\$400	20.00
2,130	2,740	2,615	2,460	2200	1,830	\$3,000	Electric Contr. Lic.	2400	-\$600	-20.00
1,530	1,646	1,804	1,556	1537	1,542	\$1,800	Other Licenses	1800	\$0	0.00
<b>19,750</b>	<b>9,296</b>	<b>9,724</b>	<b>9,581</b>	<b>9,747</b>	<b>9,612</b>	<b>\$10,700</b>	<b>SUBTOTAL LICENS</b>	10400	-\$300	-2.80
1,463	7,974	7,185	18,914	13937	11,545	\$12,000	Building Permits	14000	\$2,000	16.67
3,582	5,899	5,186	6,361	4425	2,198	\$7,000	Electrical Permits	3000	-\$4,000	-57.14
3,892	3,662	2,334	5,730	2496	2,604	\$5,000	Plumbing Permits	3000	-\$2,000	-40.00
1,828	3,182	2,273	2,891	2861	1,508	\$3,000	HVAC Permits	1600	-\$1,400	-46.67
919	940	301	1854	1622	1,092	\$1,300	Sign Permits	1000	-\$300	-23.08
4,538	3,915	3,592	4,185	3757	2,010	\$4,000	Parking Permits	3000	-\$1,000	-25.00
2,700	1,600	2,100	2,800	1900	1,100	\$2,900	Occupancy Permits	1500	-\$1,400	-48.28
500	200	400	700	0	100	\$500	Variance Permits	100	-\$400	-80.00
50	1650	50	0	0	0	\$50	Well Permits	50	\$0	0.00
1,463	9,997	9,356	3,285	7687	720	\$10,000	Other Permits	3000	-\$7,000	-70.00
<b>20,935</b>	<b>39,019</b>	<b>32,777</b>	<b>46,720</b>	<b>38,685</b>	<b>22,877</b>	<b>\$45,750</b>	<b>SUBTOTAL PERMIT</b>	30250	-\$15,500	-33.88
<b>40,685</b>	<b>48,315</b>	<b>42,501</b>	<b>56,301</b>	<b>48,432</b>	<b>32,489</b>	<b>\$56,450</b>	<b>TOTALS</b>	40650	-\$15,800	-27.99

#### BUDGET COMMENTS:

Large decess in permit revenue due to lack of permits

## **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 ~\$100 a year; "Class A" Liquor - \$400 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**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
47284	49,728	58,613	86,514	130531	84,197	135,000	Court Penalties and Costs	135000	\$0	0.00
6970	5,657	5,195	4,690	3810	3,270	3,500	Parking Violations	3700	\$200	5.71
0	50	0	0		0	0	False Alarms	0	\$0	#DIV/0!
<b>0</b>	<b>55,435</b>	<b>63,808</b>	<b>91,204</b>	<b>134,341</b>	<b>87,467</b>	<b>138,500</b>	<b>TOTALS</b>	<b>138,700</b>	<b>\$200</b>	<b>0.14</b>

**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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
0	0	0	0	0	0	0	DNR Tree Grant	4500		
13,300	13,000	22,444	16,678	18485	9,252	18,000	K-9 Fund	6200		
24,928	61,437	123,322	127,979	45858	9,372	60,000	Recycling Revenue	12000	<b>-\$6,000</b>	-33.33
2,152	0	1,635	2,175	2085	80	500	Interest Income	15000	<b>-\$45,000</b>	-75.00
21,000	21,000	21,000	21,000	22000	11,000	22,000	Sale of Recyclables	500	<b>\$0</b>	0.00
		0					Payment from Water	25000	<b>\$3,000</b>	13.64
21,000	21,000	21,000	21,000	22000	11,000	22,000	Payment from TIF	5200		
		2,900	3,787	5134	0	0	Payment from Sewer	25000	<b>\$3,000</b>	13.64
21,000	21,000	21,000	21,000	22000	11,000	22,000	Donations/Judgments	0	<b>\$0</b>	#DIV/0!
16,388	16,323	17,641	18,451	19730	13,212	12,000	Payment-Storm Util	25000	<b>\$3,000</b>	13.64
9,250	4373	5,000	3,750	2000	2,000	1,000	Cable TV Franchise	14000	<b>\$2,000</b>	16.67
							Library/Fee's	3000	<b>\$2,000</b>	200.00
							Capital Projects	17,000		
<b>0</b>	<b>158,133</b>	<b>235,942</b>	<b>235,820</b>	<b>159,292</b>	<b>66,916</b>	<b>157,500</b>	<b>TOTALS</b>	<b>152,400</b>	<b>-\$5,100</b>	<b>-3.24</b>

#### BUDGET COMMENTS:

\*Capital project cost which the General Fund will incur during both the Hampton Ave. Project and Village Hall Project.

\*Payment from TIF represents direct cost that may be recovered by the General Fund for labor and materials that have in past years been absorbed by the General Fund.

\* Payment from the "non-lapsing" fund for the K-9 Unit to off set the cost of the program from any tax dollars.

\*Revenue from the DNR Tree Grant Program, also looking into Tree City Grant Funds.

**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). The Village Administrator has estimated \$75,000 in annual cost to be split three ways
- \* 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 70%	2009 BUDGET	REVENUES	2010 BUDGET	\$ CHANGE	% CHANGE
378	205	343	681	190	117	500	Clerk Fees	300	-\$200	-40.00
2,808	2,245	265	8,837	330	364	2,500	Other Public Chg.	500	-\$2,000	-80.00
232	75	255	194	118	89	200	Police Dept. Fees	250	\$50	25.00
21,147	19,255	19,800	18,780	13866	10,005	13,000	Parking Meter Rev.	11500	-\$1,500	-11.54
32,217	43,927	45,743	41,302	30098	54,000	41,000	Ambulance Fees	60000	\$19,000	46.34
5,408	4,871	5,121	5,301	4667	6,295	4,000	Community Bldg Fee	8400	\$4,400	110.00
7,285	5,693	6,698	6,705	7255	6,456	6,500	Park User Fees	7000	\$500	7.69
10,018	10,662	10,567	10,567	10937	10,899	12,000	Softball Team Fees	11500	-\$500	-4.17
0	0	366	237	125	0	125	Weed Control	125	\$0	0.00
<b>79,493</b>	<b>86,933</b>	<b>89,158</b>	<b>92,604</b>	<b>67586</b>	<b>88,225</b>	<b>79,825</b>	<b>TOTALS</b>	<b>99,575</b>	<b>\$19,750</b>	<b>24.74</b>

#### 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 \$295 per team.
- \* Weed Control is revenue derived from reimbursements.
- \* Other Public charges include license publications, sale of materials and equipment.

**DEBT SERVICE**

<b>REVENUE:</b>	<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 Proposed</b>	<b>2010 Proposed</b>	<b>\$ Change</b>	<b>% CHANGE</b>
Due from Sanitary Sewer	160,083	159,983	123,548	93,147	96,198	99,098	96,660	-2,438	-2.53
Due from TIF District	268,455	274,970	273,855	281,730	360,906	420,687	353,042	-67,645	-18.74
Special Assessments	0	0	0					0	
Due from Water Utility	61,841	61,907	61,579	53,500	53,500	53,500	53,500	0	0.00
Surplus Applied (General Fund)	60,416	91,633	141,695	37,998	0			0	
Tax Levy	133,562	85,154	79,839	191,963	90,662	133,661	140,000	6,339	6.99
Interest Income		150	300	1,329	471	500	500	0	0.00
<b>TOTAL REVENUE:</b>	<b>684,357</b>	<b>673,797</b>	<b>680,816</b>	<b>659,667</b>	<b>601,737</b>	<b>707,446</b>	<b>643,702</b>	<b>-63,744</b>	<b>-9.01</b>

**2010 DEBT SERVICE EXPENDITURES:**

**EXPENDITURES**

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

	<b>P</b>	<b>I</b>	<b>Total</b>		
General	\$9,304	\$8,608	\$17,912	→	\$17,912
Sanitary	\$75,000	\$21,660	\$96,660		\$96,660
TIF	\$298,716	\$54,326	\$353,042	→	\$353,042
Debt. Stabl.			\$149,338		\$149,338
New G.O. Debt		\$0	\$0		\$0
Fire Truck	\$23,075	\$3,674	\$26,749		\$26,749
	\$406,095	\$88,268	\$643,701	→	\$643,701

**BUDGET COMMENTS:**

Fire Truck payment for 2010 is 5th payment of 7 @ a fixed \$26,749

Debt Stabilization payment could be decreased to provide more revenue for the General Fund

TIF debt down from 2009, as 2009 payments reflected a one time payment.

Sanitary Sewer payment for the from 2005 borrowing expires in 2016.

**PROGRAM DESCRIPTION:**

\* To provide funds to meet the Village's annual costs for debt repayment.

\* Revenue and Expenditures reflect total annual payments for General Fund Debt issues.

# 2010 CAPITAL PROJECTS BUDGET



## Village of Butler, WI

### 2009 State Trust Fund Loan Sizing Worksheet

Projects <sup>1</sup>	2009	2010	2011	STFL - BAB
	Sidewalk Repair	10,000		
Replacement Squad	24,000		25,000	49,000
Squad Change Over	2,500		3,000	5,500
Light Upgrade Unmarked	2,500			2,500
Copier/Fax	3,500			3,500
Computer System		10,000		10,000
Mobile Radar Unit		15,000		15,000
Long Gun Replacement			5,000	5,000
Body Armor			7,000	7,000
Communication Upgrade	32,000			32,000
Security Camera	2,500			2,500
Computers	3,500	3,500		7,000
Blinds for Library	1,260			1,260
Chair Caddy	250			250
Chairs for Conference	1,000			1,000
Air Masks	77,000			77,000
Election Equipment	5,000			5,000
Roof	180,000			180,000
Remodel Village Hall (Police/Library/Board Room)	1,300,000			1,300,000
Village Hall Parking Lot	35,000			35,000
Hampton Ave	35,000			35,000
Chipper			10,000	10,000
Skid Sweeper			6,500	6,500
Garage Door Openers	6,000			6,000
DPW Facility Updates		5,000		5,000
Chairs for Community B.	1,500			1,500
Ball Diamond Improvements	3,000			3,000
Slots in Fence	1,000			1,000
Parking Lot	65,000			65,000
<b>Subtotal Project Costs</b>	<b>1,791,510</b>	<b>33,500</b>	<b>56,500</b>	<b>1,881,510</b>
<b>Estimated Issuance Expenses</b>				
Financial Advisor (Ehlers & Associates)				16,500
Estimated Bond Counsel Fee (Quarles & Brady)				5,750
Estimated Rating Fee (Moody's Investors Service)				0
Maximum Underwriter's Discount @ 1.0% (Bid Item)				0
<b>Subtotal Issuance Expenses</b>				<b>22,250</b>
<b>TOTAL TO BE FINANCED</b>				<b>1,903,760</b>
Contingency				1,240
<b>NET LOAN SIZE</b>				<b>1,905,000</b>

**NOTES:**

<sup>1</sup> Project costs taken from Multi-Year Capital Projects Plan received 9-18-2009.

**REVENUES**  
**WATER UTILITY**

2004	2005	2006	2007	2008	2009	2009	2009	2010	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Pre-Audit	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
1,617	4,745	5,102	3,480	920	388	1,000	Interest Income	100	-900	-90.00
127,209	127,185	120,845	119,402	117,575	18776	126,690	Metered Sales-Res.	121000	-5,690	-4.49
115,749	118,298	118,016	116,361	108,732	104384	120,000	Metered Sales-Com.	110000	-10,000	-8.33
100,593	94,349	95,195	103,105	104,493	105563	101,000	Metered Sales-Ind.	107356	6,356	6.29
14,916	16,896	18,810	18,360	18,360	22655	18,500	Prvt. Fire Protection	21600	3,100	16.76
134,840	134,829	134,900	134,708	136,841	137337	134,800	Public Fire Protection	149090	14,290	10.60
709	736	653	649	720	661	800	Sales to Public Auth.	500	-300	-37.50
1,081	2,513	2,787	3,965	2,488	2038	3,000	Forfeited Discounts	2000	-1,000	-33.33
159	336	0	50	95	190	50	Misc. Serv. Income	100	50	100.00
1,220	1,006	0	2,379	4,816	4815	2,000	Meter Reimbursement	2000	0	0.00
0	0	0	0	2,100	3	0	Other Fin. Sources			
<b>498,093</b>	<b>500,893</b>	<b>496,308</b>	<b>502,459</b>	<b>497,140</b>	<b>496,810</b>	<b>507,840</b>	<b>TOTALS</b>	<b>513,746</b>	<b>5,906</b>	<b>1.16</b>

**BUDGET COMMENTS:**

Rate Case with the Public Service Commission in June of 2009. Rate increase of 7% average.

The Utility will need to keep a close eye on the City of Milwaukee's proposed 36% increase in rates which will go to the PSC in 2010.

**EXPLANATION OF REVENUES:**

- \* Interest Income is money earned from investment of surplus cash.
- \* Metered Sales is revenue from water sold to residential, commercial, and industrial customers.
- \* Late Fire Protection is a quarterly charge based on the size of connection for automatic sprinkler systems and private hydrants.
- \* Public Fire Protection is a charge to the Village to cover the use of mains, hydrants and water for fire protection.
- \* Forfeited Discounts is revenue from customers whose payment is made after the due date.

**REVENUES**

**SANITARY SEWER**

2004	2005	2006	2007	2008	2009	2009	2009	2010	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Pre-Audit	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
534,132	560,450	601,889	615,903	701,869	705,499	625,000	Billings to Customers	705000	80,000	12.80
11,417	16,022	22,103	24,287	12658	5,970	13,247	Interest Income	4000	-9,247	-69.80
1,517	2,925	3,454	4,480	4589	2,159	1,300	Miscellaneous Rev.	1300	0	0.00
0	0	0	1			1	Fund Surplus Applied	0	-1	-100.00
<b>547,066</b>	<b>579,397</b>	<b>627,446</b>	<b>644,671</b>	<b>719,116</b>	<b>713,628</b>	<b>639,548</b>	<b>TOTALS</b>	<b>710,300</b>	<b>70,752</b>	<b>11.06</b>

**BUDGET COMMENTS:**

Not recommending any rate increase at this time.

**EXPLANATION OF REVENUES:**

- \* Billing to customers is the sum total of MMSD operation and maintenance, local sewer operation and maintenance, MMSD capital charges and Debt Service payment as part of sewer litigation settlement.
- \* Interest Income is earned from the investment of surplus cash.
- \* Miscellaneous Revenue includes late payment penalties.

UTILITY EXPENDITURES

SANITARY SEWER

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 Pre-Audit 99%	2009 BUDGET	EXPENDITURES	2010 BUDGET	\$ CHANGE	% CHANGE
9,461	14,000	17,961	9,385	12,585	13,960	11,000	Maintenance of Mains	15000	4,000	36.36
1,000	1,000	1,000	1,000	1,200	1,200	1,000	Rentals	1333	333	33.30
4,200	4,500	4,200	4,200	5,525	4,400	4,500	Transportation Exp.	5000	500	11.11
26,924	33,000	25,328	28,626	29,856	29,698	28,000	Accounting Expense	30000	2,000	7.14
0	0	0	9,713	16,203	0	20,000	Employee Exp.	20000	0	0.00
6,874	12,000	0	0	80,47	0	7,000	Metering Expense	7000	0	0.00
10,987	18,000	11,385	11,833	14,212	14,890	15,000	Miscellaneous Exp.	20000	5,000	33.33
5,347	6,000	0	0	54,64	0	6,000	Insurance Expense	6000	0	0.00
107,653	9,443	7,893	9,385	109,11	11,218	10,000	Employee Benefits	13000	3,000	30.00
187,530	105,000	118,818	121,690	<b>158764</b>	115,922	127,000	Sewer Dist Oper/Main	<b>165000</b>	38,000	29.92
159,883	323,201	300,502	292,696	303,349	282,998	302,950	Sewer Dist Capital	280000	-22,950	-7.58
1,223	122,000	123,548	93,147	<b>33084</b>	99,098	99,098	Debt Service	<b>96660</b>	-2,438	-2.46
5,249	1,000	2,483	1,500	300	178	2,000	FLOW Expense	2000	0	0.00
	10,000	5,271	8,569	2755	5,194	6,000	Sewer Rehab & Repl.	8000	2,000	33.33
<b>526,331</b>	<b>659,144</b>	<b>618,389</b>	<b>591,744</b>	<b>602,255</b>	<b>578,756</b>	<b>639,548</b>	<b>TOTALS</b>	<b>668,993</b>	<b>29,445</b>	<b>4.60</b>

BUDGET COMMENTS:

1) proposed rate increase for Sanitary Sewer charge for the Village of Butler amount.  
 May need to evaluate the rate structure(possible decrease) when the City of Milwaukee's 36% increase for water goes into effect.

EXPLANATION OF EXPENDITURES:

- \* Maintenance of mains include DPW wages and benefits, a payment to the Village per Resolution 09-22 and money available for contracted services.
- \* Rentals is a payment to the Village per Resolution 09-22.
- \* Transportation includes fuel and a payment per Resolution 09-22.
- \* Accounting Expenses are administrative wages and benefits.
- \* Metering is cost for maintenance.
- \* Miscellaneous includes a payment for space per Resolution 09-22, data processing and miscellaneous.
- \* MMSD Operation and Maintenance are direct charges from the Sewerage District for sewerage treatment.
- \* Capital Charge is the Village's portion of current District Capital Costs.

**UTILITY EXPENDITURES**

**WATER**

2004	2005	2006	2007	2008	2009	2009	2009	2010	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD	BUDGET	EXPENDITURES	BUDGET	CHANGE	
40,103	43,000	36,878	37,033	41020	41,000	42,000	Taxes	42000	0	0.00
14,832	16,359	16,031	10,004	14414	15,053	14,000	Int. Long-Term Debt	0	0	7.14
10,769	12,000	13,821	13,360	193520	172,089	191,000	Pump Station Labor	15000	1,000	5.24
174,111	175,000	174,000	187,071	19531	15,834	23,000	Purchased Water	201000	10,000	0.00
16,976	12,000	17,306	23,440	7052	2,080	6,000	Pump Station Oper.	23000	0	0.00
0	2,200	4,307	4,678	0	0	0	Plant Maintenance	6000	0	0.00
0	100	0	0	0	0	0	Pumping Labor	0	0	0.00
8,986	10,500	10,843	11,481	11985	11,359	12,000	Power for Pumping	13000	1,000	8.33
0	500	3,099	0	0	0	500	Maint Pumping Plant	500	0	0.00
0	100	0	100	0	105	100	Water Treat. Labor	100	0	0.00
22,592	1,000	0	0	0	0	0	Distribution Mainten.	0	0	0.00
28,007	31,000	34,012	39,289	39181	51,134	40,000	Main Maintenance	40000	0	0.00
8,503	7,500	8,008	8,954	9111	13,134	9,000	Service Maintenance	10834	1,834	20.38
1,407	7,500	7,393	2,949	2875	16,871	5,000	Meter Maint/Replace	7500	2,500	50.00
2,432	3,500	5,295	8,808	2471	3,859	5,000	Hydrant Maint/Repla	5000	0	0.00
1320	1,000	2,438	2,758	1469	2,868	2,300	Meter Reading Labor	2800	500	21.74
9,765	10,250	10,697	11,285	11512	11,038	12,000	Acct & Collect Labor	12000	0	0.00
1,000	900	1,000	1,000	1200	1,200	900	Supplies & Services	1333	433	48.11
10,145	12,900	8,637	10,423	11211	10,996	22,000	Admin. Salaries	18000	-4,000	-18.18
5,710	6,000	5,563	5,435	5737	6,322	6,000	Office Supplies & Exp	4,833	-1,167	-19.45
9,629	9,500	9,733	11,180	12210	19,432	10,000	Outside Serv. Empl	12000	2,000	20.00
6,523	5,000	0	0	5865	0	6,359	Property Insurance	6743	384	6.04
16,552	20,000	21,631	26,896	23870	39,632	33,000	Employee Benefit & Pen	27000	-6,000	-18.18
4,533	3,500	3,463	4,036	4167	4,509	3,500	Miscellaneous Exp.	3750	250	7.14
6,443	6,250	6,280	6,340	7400	7,385	6,700	Transportation Exp.	7500	800	11.94
38,668	45,548	45,548	43,496	45190	53,500	53,500	Annual Principal Pymt	53500	0	0.00
0	100	629	100	0	15	100	Engineering Exp	100	0	0.00
<b>438,906</b>	<b>443,207</b>	<b>446,612</b>	<b>470,116</b>	<b>470,991</b>	<b>499,415</b>	<b>503,959</b>	<b>TOTALS</b>	<b>513,493</b>	<b>9,534</b>	<b>1.89</b>

**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 Meter Maintenance includes cost of testing, replacement meters, labor, etc.
- \* Hydrant Maintenance includes wages, benefits and supplies including replacements.
- \* Outside Services Employed covers the cost for auditors.

- \* Supplies and Service include a \$1,333 payment to the Village per Resolution 09-22 and associated charges for debt service.
- \* Office Supplies include a \$5,000 payment per Resolution 09-22, telephone, postage, etc.
- \* Miscellaneous Expense includes a \$3,000 payment per Resolution 09-22 to the Village.
- \* Transportation Expense includes a \$5,000 payment per Resolution 09-22.
- \* Maintenance includes \$10834 payment for Village for use of machine per Resolution 09-22 and associated labor costs.
- \* \$4,833 payment to Village per Resolution 09-22 for use of Officemachine.

REVENUES

STORMWATER MANAGEMENT UTILITY

2004	2005	2006	2007	2008	2009	2009	2009	2010	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Pre-Audit	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
193,756	194,205	194,370	192,977	192,326	192,716	193,000	Billings to Customers	193,363	363	0.19
3,505	11,297	21,019	23,175	11,106	3,861	12,682	Interest Income	4,000	-8,682	-68.46
457	722	727	1,146	973	531	1,000	Miscellaneous Rev.	1,163	163	16.30
13,197	0	0	0	0	0	0	Fund Surplus Applied	0	0	
<b>210,915</b>	<b>206,224</b>	<b>216,116</b>	<b>217,298</b>	<b>204,405</b>	<b>197,108</b>	<b>206,682</b>	<b>TOTALS</b>	<b>198,526</b>	<b>-8,156</b>	<b>-3.95</b>

UTILITY EXPENDITURES

STORMWATER MANAGEMENT UTILITY

2004	2005	2006	2007	2008	2009	2009	2009	2010	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Pre-Audit	BUDGET	EXPENDITURES	BUDGET	CHANGE	CHANGE
8,250	17,000	8,022	9,591	17,645	18,511	19,000	Administration	20,000	1,000	5.26
1,715	2,000	706	2,000	4,867	13,107	2,000	Engineering/Planning	5,000	3,000	150.00
15,213	20,000	17,405	22,724	22,623	19,830	21,000	Operation & Maintenance	25,000	4,000	19.05
4,184	4,500	32	0	3,378	0	4,500	Insurance Expense	4,500	0	0.00
7,052	9,092	7,676	9,845	9845	22,599	9,000	Employee Benefits	15,000	6,000	66.67
21,000	21,000	21,000	21,000	22,000	22,000	22,000	Rental Fees	25,000	3,000	13.64
42,188	0	13,925	58,659	21,662	24,179	20,000	Capital Projects	15,000	-5,000	-25.00
111,313	109,013	111,712	109,182	102,228	113,892	109,182	Debt Service	89,026	-20,156	-18.46
<b>210,915</b>	<b>173,513</b>	<b>181,894</b>	<b>230,832</b>	<b>204,248</b>	<b>234,118</b>	<b>206,682</b>		<b>198,526</b>	<b>-8,156</b>	<b>-3.95</b>

BUDGET COMMENTS:

DPW will continue to repair and replace 4-8 Storm water catch basins.  
 No major Engineering cost for the NR216 Permit in 2010, however 2011 will also need an estimated \$10,000.  
 Debt Service Refunding in 2010 will take advantage of low interest rates annual cost savings.  
**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.