VILLAGE OF BUTLER

Notice of Public Hearing
REGARDING PROPOSED 2011 BUDGET

On November 29, 2010 at 6:00 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 2011 Budgets. A summary of the Proposed General, Capital, Special and Debt Service Budgets are shown 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

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACUAL	2010 Budget	2011 Budget	$ CHANGE	% CHANGE
General Fund Property Tax	1,199,228	$1,114,185	$1,214,782	$1,302,566	$1,324,951	$1,369,778	$44,827	3.38
Other Tax	$57,045	$36,700	$37,000	$37,000	$74,500	$74,500	$0	0.00
Intergovernment Revenue	$295,763	$305,000	$296,500	$287,500	$253,938	$267,222	$13,284	5.23
Regulation & Compliance	106,309	$128,150	$126,950	$194,950	$179,350	$176,900	-$2,450	-1.37
Public Charges	89,158	$113,500	$88,700	$79,700	$99,575	$84,575	-$15,000	-15.06
Miscellaneous Revenue	235,942	$175,500	$224,204	$156,500	$152,400	$146,250	-$6,150	-4.04
General Fund Surplus					$20,126		-$20,126	-100.00
TOTAL GENERAL FUND REVENUES	1,983,445	**$1,873,035**	**$1,988,136**	$2,058,216	$2,104,840	$2,119,225	$14,385	0.68
Capital Projects G.O. Debt	121,000			$390,303	$1,472,000	$67,920	-$1,404,080	-95.39
Property Tax	75,000	$75,000	$102,622	$0	$0	$0	$0	#DIV/0!
Capital Projects Surplus	101100	$100,000	$111,297	$55,000	$0	$0	$0	#DIV/0!
TOTAL CAPITAL PROJECTS REVENUE	297100	**$175,000**	**$213,919**	$445,303	$1,472,000	$67,920	-$1,404,080	-95.39
Property Tax		$191,963	$90,662	$133,661	$140,000	$139,122	-$878	-0.63
Due from Other Funds	458,982	$428,877	$511,104	$573,785	$503,702	$629,912	$126,210	25.06
Debt/ Capt Fund Surplus Appl	241,695	$37,998	$0	$0	$0	$80,000	$80,000	#DIV/0!
TOTAL DEBT REVENUE		**$658,838**	**$601,766**	$707,446	$643,702	$849,034	$205,332	31.90
Garbage Fee		80000						
TOTAL REVENUES:	2,981,222	**$2,786,873**	**$2,803,821**	**$3,210,965**	**$4,220,542**	**$3,036,179**	-$1,184,363	-28.06

EXPENDITURES

General Government	324,317	$304,582	$347,159	$326,828	$351,487	$342,523	-$8,964	-2.55
Public Safety	904,064	$1,077,338	$1,071,468	$1,131,904	$1,120,764	$1,105,204	-$15,560	-1.39
Public Works	321,236	$246,429	$303,327	$314,400	$335,190	$367,900	$32,710	9.76
Recreation/Education	114,167	$118,886	$125,275	$140,684	$135,509	$138,439	$2,930	2.16
Conservation & Development	126,336	$125,800	$124,000	$124,400	$135,890	$134,543	-$1,347	-0.99
Garbage Fee	0	$80,000						
Contingency Reserve	0		$16,907	$20,000	$26,000	$30,616	$4,616	17.75
TOTAL GENERAL FUND EXPENDITURES		$1,953,035	$1,988,136	$2,058,216	$2,104,840	$2,119,225	$14,385	0.68
Debt Service	680,000	$658,838	$601,766	$707,446	$643,702	$849,034	$205,332	31.90
Capital Projects	297,100	$175,000	$213,919	$390,303	$1,472,000	$67,920	-$1,404,080	-95.39
TOTAL EXPENDITURES:	2,767,220	$2,786,873	**$2,803,821**	$3,155,965	$4,220,542	$3,036,179	-$1,184,363	-28.06
			$0		**$0**	**$0**	$0	#DIV/0!

2011 Budget Summary-All Funds

	GENERAL	DEBT	CAPITAL	UTILITY	TOTAL
Beginning Fund Balance	1,064,532	423,574	382,877	3,957,875	5,828,858
Other Revenue	744,977	709,912	1,905,000	1,465,377	4,825,266
Property Tax Contributions	1,369,778	139,122	0	0	1,508,900
Expenditures	2,119,225	849,034	1,791,510	1,465,377	6,225,146
Est. Ending Fund Balance	1,060,062	423,574	496,367	3,957,875	5,937,878

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 -

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt Service	**$1.43**	$1.33	$1.13	$0.62	$0.57	$0.41	$0.44	$0.67	$0.62	$0.88
Capital Expenditures	**$0.00**	.	$0.00	$0.69	$0.39	$0.39	$0.38	$0.38	$1.01	$1.06
Other Municipal Purposes	**$4.71**	$4.73	$4.65	$4.44	$6.25	$6.19	$5.94	$5.61	$6.06	$5.83
Tax Incremental District	**$0.65**	$0.47	$0.43	$0.41	$0.57	$0.54	$0.50	$0.45	$0.48	$0.48
TOTAL RATE/1,000:	**$6.79**	**$6.47**	$6.21	$6.16	$7.78	$7.53	$7.26	$7.11	$8.17	$8.25

PROPERTY VALUATION:

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District Equalized	TIF District #1 Base Value
2010	243,508,280	230,597,000	1.03	35,109,200	14,874,500
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:	2011		2010		2009		2008		2007	
	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
State of Wisconsin	$43,164	$0.16	$43,164	$0.18	44,257	$0.18	44,525	$0.18	44,435	0.232
Waukesha County	$442,656	$1.86	$442,656	$1.95	434,879	$1.88	433,682	$1.90	463,029	2.419
WCTC	$259,484	$1.17	$274,027	$1.21	268,964	$1.16	265,760	$1.16	280,464	1.465
Village of Butler	$1,508,900	$6.79	$1,464,951	$6.47	1,436,227	$6.21	1,408,066	$6.16	1,381,148	7.782
Hamilton School District	$1,504,165	$9.64	$1,598,546	$9.98	1,618,819	$9.98	1,485,414	$9.10	1,682,109	11.91
Meno Falls School District	$734,115	$11.10	$748,945	$11.28	674,160	$10.29	649,746	$9.97	615,445	12.25
TIF District	$418,759		$328,015		317,864.00		312,370.28			
TOTAL LEVY: Ham.	$4,177,128	$19.63	$4,151,359	$19.79	4,795,170	$19.41	4,599,563	N/A	4,466,630	N/A
Meno Falls	$3,407,078	$21.08	$3,301,758	$21.09		$19.72				

NET TAX RATE -	2011 Rate	2010 Rate	2009 Rate	2008 Rate	2007 Rate	2006 Rate	2005 Rate	2004 Rate	2003 Rate	2002 Rate
Hamilton School District	$19.63	$19.79	$19.41	$18.50	21.886	21.84	22.72	21.14	22.72	23.09
Meno Falls School Distric	$21.08	$21.09	$19.72	$19.37	22.231	21.72	23.06	19.41	23.42	23.96

Note that the the Village of Butler tax rate is $6.79 for 2011 which is up $0.32 per 1,000. The Total Assessed value of property in the Village is up $209,350 dollars to $243,580,280.
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.

Butler Tax levy Impact increase of 3%

Example Home	Value	2010 Tax	**2011 Tax**
12343 Butler Ave	$149,000	$964.03	**$1,011.71**
12345 Butler Ave.	$169,000	$1,093.43	**$1,147.51**
12346 Butler Ave.	$189,000	$1,222.83	**$1,283.31**
12347 Butler Ave.	$209,000	$1,352.23	**$1,419.11**

VILLAGE OF BUTLER - 2011 BUDGET SUMMARY

GENERAL, DEBT SERVICE AND CAPITAL PROJ ECTS FUND

REVENUES: All Funds	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	$ CHANGE	% CHANGE
Taxes:									
Property Taxes	$1,327,517	$1,354,067	$1,381,148	$1,408,066	$1,436,227	$1,464,951	$1,508,900	$43,949	3.00
Other Taxes	$37,397	$57,045	$36,700	$37,175	$37,000	$74,500	$74,500	$0	0.00
Intergovernmental	$324,990	$295,763	$295,710	$285,649	$287,500	$253,938	$267,222	$13,284	5.23
Regulations & Compliance:									
Licenses & Permits	$64,641	$42,501	$56,301	$48,432	$56,450	$40,650	$43,600	$2,950	7.26
Fines & Penalties	$55,587	$63,808	$91,204	$134,341	$112,729	$138,700	$133,300	-$5,400	-3.89
Public Charges/Services	$99,677	$89,158	$92,604	$67,586	$79,700	$99,575	$84,575	-$15,000	-15.06
Miscellaneous Revenues	$73,078	$235,942	$235,820	$159,292	$156,500	$152,400	$146,250	-$6,150	-4.04
Capital Projects G.O. Debt				$0	$390,303	$1,472,000	$67,920	-$1,404,080	-95.39
Surplus Applied	$63,000	$141,695	$37,998	$0	$0	$20,126	$80,000	$59,874	297.50
Due from Other Funds	$496,860	$458,982	$428,877	$511,104	$573,785	$503,702	$629,912	$126,210	25.06
Capital Projects Surplus	$0		$100,000	$111,297	$55,000	$0	$0	$0	#DIV/0!
Sanitation Disposal Fee	$0		$80,000	$0		$0		$0	#DIV/0!
TOTAL REVENUES:	**$2,542,747**	**$2,738,961**	**$2,836,362**	**$2,762,942**	**$3,185,194**	**$4,220,542**	**$3,036,179**	-$1,184,363	-28.06

EXPENDITURES:	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	2011 Budget	$ CHANGE	% CHANGE
General Government	$290,560	$324,317	$350,189	$347,159	$326,828	$351,487	$342,523	$24,659	7.54
Public Safety:									
Police	$797,516	$636,325	$758,691	$799,863	$838,837	$838,094	$830,294	-$743	-0.09
Fire	$245,098	$267,739	$270,000	$271,605	$293,067	$282,670	$274,910	-$10,397	-3.55
Public Works	$296,940	$321,236	$285,923	$303,327	$314,400	$335,190	$367,900	$20,790	6.61
Recreation/Education	$113,427	$114,167	$129,554	$125,275	$140,684	$135,509	$138,439	-$5,175	-3.68
Conservation & Development	$140,104	$126,336	$136,165	$124,000	$124,400	$135,890	$134,543	$11,490	9.24
Contingency Reserve	$27,118		$0	$16,907	$20,000	$26,000	$30,616	$6,000	30.00
General Fund Total:	**$1,910,763**	**$1,790,120**	**$1,930,522**	**$1,988,136**	**$2,058,216**	**$2,104,840**	**$2,119,225**	$46,624	2.27
Debt Service Fund	$673,797	$680,000	$658,838	$601,766	$707,446	$643,702	$849,034	-$63,744	-9.01
Capital Projects Fund	$175,000	$175,000	$175,000	$213,919	$390,303	$1,472,000	$67,920	$1,081,697	277.14
TOTAL GENERAL, DEBT & CAPITAL FUN	**$2,759,560**	**$2,645,120**	**$2,764,360**	**$2,803,821**	**$3,155,965**	**$4,220,542**	**$3,036,179**	$1,064,577	33.73
						$0	$0 over		

*To Qualify for the Expenditure Restraint Program we need to keep our General Fund Expenditure **under** $2,167,985 or 3.0%

*To Qualify for the Levy Cap (shared revenue) we need to keep the Property Tax increase at or below 5.8% or 1,550,877.

Self impossed Revenue cap for 2011 budget;	2%	$1,494,250	$29,299
	3%	$1,508,900	$43,949
	4%	$1,523,549	$58,598

2011 GENERAL FUND REVENUES
SUMMARY

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
1,204,802	1,199,228	1,114,185	1,214,782	1,302,566	1,324,951	$1,324,951	Property Taxes	$1,369,778	$44,827	3.38
36,497	57,045	36,700	37175	75204	0	$74,500	Other Taxes	$74,500	$0	0.00
322,909	295,763	$295,710	$285,649	$272,739	$189,359	$253,938	Intergovernmental	$267,222	$13,284	5.23
48,315	42,501	$56,301	$48,432	$38,125	$36,435	$40,650	Licenses & Permits	$43,600	$2,950	7.26
55,435	63,808	$91,204	$134,341	$112,729	$86,747	$138,700	Fines & Penalties	$133,300	-$5,400	-3.89
86,933	89,158	$92,604	$67,586	$81,895	$59,446	$99,575	Public Charges	$84,575	-$15,000	-15.06
158,133	235,942	$235,820	$159,292	$150,774	$105,470	$152,400	Miscellaneous	$146,250	-$6,150	-4.04
					0	$20,126	Surplus Applied	$0		
1,913,023	1,983,445	1,922,524	1,947,257	2,034,032	1,802,408	$2,104,840	TOTALS	$2,119,225	$14,385	0.68

BUDGET COMMENTS:

Proposing using the lion's share of the 3% property tax increase to support General Fund operations in the 2011 Budget.

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REVENUES

PROPERTY AND OTHER TAXES

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
1,167,363	1,199,228	1,114,185	1214782	1302566	1,324,951	**$1,324,951**	Property Tax	1369778	**$44,827**	3.38
36,497	36,497	36,497	36495	73982		73,500	Utility Payment/PILOT	73500	**$0**	0.00
942	703	937	680	1222	685	1,000	Interest on Delinq/ OMITTED	1000	**$0**	0.00
	19,845									
1,204,802	**1,256,273**	**1,151,619**	**1,251,957**	**1,377,770**	**1,325,636**	**1,399,451**	**TOTALS**	**1,444,278**	**$44,827**	3.20

BUDGET COMMENTS:

Increase in property tax revenue to off-set General Fund Operation increases.

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

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
41,000	41,000	41,000	39000	67501	15,000	36,000	State Shared Rev.	36894	**$894**	2.48
46,000	30,300	30,810	30768		16,964	26,400	Exp. Restraint	29666	**$3,266**	12.37
8,150	8,485	7,670	7500	7336	7,482	0	Fire Insurance	7500	**$7,500**	#DIV/0!
1110	1,141	0	0	1017	939	500	State Police Aids	500	**$0**	0.00
206,807	206,190	195,881	186087	176782	127,345	169,738	State Trans. Aids	170679	**$941**	0.55
10,631	0	10,212	13061	11701	11,256	13,000	Recycling Grant	10000	**-$3,000**	-23.08
9,211	8,647	10,137	9233	8402	10,373	8,300	Computer Exempt	11983	**$3,683**	44.37
322,909	**295,763**	**295,710**	**285,649**	**272,739**	**189,359**	**253,938**	**TOTALS**	**267,222**	**$13,284**	5.23

BUDGET COMMENTS:

* The Expenditure Restraint Program has increased. The future of these types of programs is unclear with the new election. State Transportation Aids up less than 1%. Unclear what this number will do in the future with current elections.

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

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
3,280	3,270	3,760	3860	3760	3,870	$3,800	Liquor Licenses	3800	**$0**	0.00
1,630	2,035	1,805	2150	2780	2,230	$2,400	Bartender Licenses	2400	**$0**	0.00
2,740	2,615	2,460	2200	2120	1,460	$2,400	Electric Contr. Lic.	1800	**-$600**	-25.00
1,646	1,804	1,556	1537	1635	1,990	$1,800	Other Licenses	2200	**$400**	22.22
9,296	**9,724**	**9,581**	**9,747**	**10,295**	**9,550**	**$10,400**	**SUBTOTAL LICENSE**	10200	**-$200**	-1.92
7,974	7,185	18,914	13937	13136	12,335	$14,000	Building Permits	15000	**$1,000**	7.14
5,899	5,186	6,361	4425	3700	2,347	$3,000	Electrical Permits	3000	**$0**	0.00
3,662	2,334	5,730	2496	2952	2,338	$3,000	Plumbing Permits	3000	**$0**	0.00
3,182	2,273	2,891	2861	1767	1,160	$1,600	HVAC Permits	1600	**$0**	0.00
940	301	1854	1622	1270	633	$1,000	Sign Permits	1000	**$0**	0.00
3,915	3,592	4,185	3757	2775	2,922	$3,000	Parking Permits	3000	**$0**	0.00
1,600	2,100	2,800	1900	1200	700	$1,500	Occupancy Permits	1500	**$0**	0.00
200	400	700	0	100	200	$100	Variance Permits	100	**$0**	0.00
1650	50	0	0		350	$50	Well Permits	1200	**$1,150**	2300.00
9,997	9,356	3,285	7687	930	3,900	$3,000	Other Permits	4000	**$1,000**	33.33
39,019	**32,777**	**46,720**	**38,685**	**27,830**	**26,885**	**$30,250**	**SUBTOTAL PERMITS**	33400	**$3,150**	10.41
48,315	**42,501**	**56,301**	**48,432**	**38,125**	**36,435**	**$40,650**	**TOTALS**	43600	**$2,950**	7.26

BUDGET COMMENTS:

* Keep in mind, as building permit revenues come into the Village 60-70% go to Independent Inspeciton as an Expenditure.

EXPLANATION OF REVENUES:

* Licenses and permits are issued by the Village for activities that are regulated by local ordinance and/or State Statutes
* Other licenses include 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 Statutes ~except Class "A" Beer which is a locally determined amount.
* All fees are established by ordinance

REVENUES

FINES AND PENALTIES

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
49,728	58,613	86,514	130531	107784	84,197	135,000	Court Penalties and Costs	130000	**-$5,000**	-3.70
5,657	5,195	4,690	3810	4945	2,550	3,700	Parking Violations	3300	**-$400**	-10.81
50	0	0			0	0	False Alarms	0	**$0**	#DIV/0!
55,435	**63,808**	**91,204**	**134,341**	**112,729**	**86,747**	**138,700**	**TOTALS**	**133,300**	**-$5,400**	-3.89

BUDGET COMMENTS:

*Looking to decrease Court Penalties based on the revenue numbers in 2009 and 2010.

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

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
					0	4500	DNR Tree Grant	4500	**$0**	0.00
0	0	0	0		0	6,200	K-9 Fund	6200	**$0**	0.00
13,000	22,444	16,678	18485	18498	8,881	12,000	Recycling Revenue	12000	**$0**	0.00
61,437	123,322	127,979	45858	11761	5,833	15,000	Interest Income	8000	**-$7,000**	-46.67
0	1,635	2,175	2085	1031	23	500	Sale of Recyclables	50	**-$450**	-90.00
21,000	21,000	21,000	22000	22000	25,000	25,000	Payment from Water	26000	**$1,000**	4.00
	0					5,200	Payment from TIF	7500	**$2,300**	44.23
21,000	21,000	21,000	22000	22000	25,000	25,000	Payment from Sewer	26000	**$1,000**	4.00
				914			Rent from Chamber			
	2,900	3,787	5134	25	500	0	Donations/Judgments	0	**$0**	#DIV/0!
21,000	21,000	21,000	22000	22000	25,000	25,000	Payment-Storm Util	26000	**$1,000**	4.00
16,323	17,641	18,451	19730	24,799	12,274	14,000	Cable TV Franchise	16000	**$2,000**	14.29
				1,855			Sale of Property			
4373	5,000	3,750	2000	3725	2,959	3,000	Library/Fee's	4000	**$1,000**	33.33
				22166			Trans From Other			
						17000	Capital Projects	10,000	**-$7,000**	-41.18
158,133	**235,942**	**235,820**	**159,292**	**150,774**	**105,470**	**152,400**	**TOTALS**	**146,250**	**-$6,150**	-4.04

BUDGET COMMENTS:

*Capital project cost which the General Fund will incur during 2011 including closing out the 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:

*

* Recycling Revenues are quarterly charges to the public to pay for a portion of the recycling program.
* Our system does not break out the Rent from the Chamber which I have put into the Library Fees. The Chamber's rent is $80/month.

* 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

2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 70%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
205	343	681	190	119	41	300	Clerk Fees	300	**$0**	0.00
2,245	265	8,837	330	414	1,992	500	Other Public Chg.	500	**$0**	0.00
75	255	194	118	112	74	250	Police Dept. Fees	250	**$0**	0.00
19,255	19,800	18,780	13866	15280	9,115	11,500	Parking Meter Rev.	13000	**$1,500**	13.04
43,927	45,743	41,302	30098	40970	23,834	60,000	Ambulance Fees	45000	**-$15,000**	-25.00
4,871	5,121	5,301	4667	7475	8,834	8,400	Community Bldg Fees	8400	**$0**	0.00
5,693	6,698	6,705	7255	6499	5,861	7,000	Park User Fees	7000	**$0**	0.00
10,662	10,567	10,567	10937	10889	9,695	11,500	Softball Team Fees	10000	**-$1,500**	-13.04
0	366	237	125	137	**0**	125	Weed Control	125	**$0**	0.00
86,933	**89,158**	**92,604**	67586	81895	59,446	**99,575**	**TOTALS**	**84,575**	**-$15,000**	-15.06

BUDGET COMMENTS:

*Decrease in Ambulance Service runs leads to a decrease in Ambulance revenues.

* Having issues filling both Thursday and Friday night Softball Leagues.

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.

VILLAGE OF BUTLER EXPENDITURE SUMMARY
2011
GENERAL FUND, DEBT SERVICE FUND & CAPITAL PROJECTS FUND

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
282,535	298,693	324,317	350,189	339,211	360,796	280,660	351,487	General Government	342,523	-8,964	-2.55
893,237	923,070	904,064	1,028,691	1,116,645	1,173,459	921,101	1,120,764	Public Safety	1,105,204	-15,560	-1.39
303,504	340,375	370,807	329,619	395,606	403,243	300,405	335,190	Public Works	367,900	32,710	9.76
105,576	113,427	114,167	129,554	117,226	138,585	109,752	135,509	Recreation/Education	138,439	2,930	2.16
123,761	119,400	126,336	136,165	133,145	127,194	103,349	135,890	Conservation/Develop	134,543	-1,347	-0.99
0	27,118	0	0	16,907	0	0	26,000	Contingency Acct.	30,616	4,616	17.75
1,708,613	**1,822,083**	**1,839,691**	**1,974,218**	**2,118,740**	**2,203,277**	**1,715,267**	**2,104,840**	**Total General Fund**	**2,119,225**	14,385	0.68
684,357	673,647	680,000	658,838	601,766	707,446	601,765	643,702	Debt Service Fund	849,034	205,332	31.90
175,000	175,000	297,100	175,000	213,919	390,303	1,426,490	1,472,000	Capital Project Fund	67,920	-1,404,080	-95.39
859,357	**848,647**	**977,100**	**833,838**	**815,685**	**1,097,749**	**2,028,255**	**2,115,702**	**Total Debt & Capital Fund**	**916,954**	-1,198,748	-56.66
2,567,970	**2,670,730**	**2,816,791**	**2,808,056**	**2,934,425**	**3,301,026**	**3,743,522**	**4,220,542**	**TOTAL-ALL FUNDS:**	**3,036,179**	-1,184,363	-28.06

Expenditure Restraint Qualifier is 3.0% for General Fund Expenditures from 2010 to 2011, in dollars that = $2,167,985.

* I am strongly recommending an increase in the Contingency Account to offset any unforeseen event or project in 2011.
Cash reserve still healthy, more contingency will stabilize that account.

GENERAL GOVERNMENT

2010 GENERAL GOVERNMENT EXPENDITURE SUMMARY

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
15,614	16,348	15,608	16,200	16,224	16,168	13,525	16,350	Village Board	16,360	10	0.06
75,779	70,158	82,713	108,325	82,520	118,453	69,170	95,265	Legal & Judicial	87,663	-7,602	-7.98
116,480	132,787	142,204	143,809	136,253	126,789	124,209	155,762	Administration Offices	151,000	-4,762	-3.06
20,858	21,073	18,441	21,510	24,257	23,047	18,236	24,610	Clerk	22,450	-2,160	-8.78
32,464	34,527	35,778	34,759	35,917	36,645	30,134	37,500	Treasurer/Accounting	38,050	550	1.47
21,340	23,800	29,573	25,586	44,040	39,694	25,386	22,000	Building Maintenance	27,000	5,000	22.73
282,535	**298,693**	**324,317**	**350,189**	**339,211**	**360,796**	**280,660**	**351,487**	**TOTALS**	**342,523**	-8,964	-2.55

GENERAL GOVERNMENT EXPENDITURES

VILLAGE BOARD

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
3,000	3,000	3,000	3,033	3,000	3,000	2,500	3,000	Vill. Pres. Salary	3,000	0	0.00
230	230	229	229	235	229	191	230	Vill. Pres. Benefits	230	0	0.00
100	100	0	0	0	0	0	100	Vill. Pres. Expense	100	0	0.00
11,389	12,000	11,500	12,000	12,000	12,000	10,000	12,000	Vill. Board Salary	12,000	0	0.00
871	918	879	918	918	917	765	920	Vill. Board Benefits	930	10	1.09
24	100	0	20	71	22	69	100	Vill. Board Expense	100	0	0.00
15,614	**16,348**	**15,608**	**16,200**	**16,224**	**16,168**	**13,525**	**16,350**		**16,360**	10	0.06

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 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
20128	20,421	21,432	23,122	24,032	24,484	19,765	25,782	Muni. Court Salaries	25,782	0	0.00
8858	10,252	10,197	8,842	9,964	10,233	6,930	11,881	Muni. Court Benefits	11,881	0	0.00
9305	8,985	10,914	14,155	17,668	19,338	13,353	19,102	Muni. Court Expenses	17,600	-1,502	-7.86
21923	12,000	22,314	48,014	12,757	26,813	7,424	$13,000	Legal Counseling	10,000	-3,000	-23.08
15365	18,000	17,346	13,767	18,099	37,052	21,558	25,000	Legal Prosecution	20,400	-4,600	-18.40
200	500	510	425	0	533	140	500	Recodification	2,000	1,500	300.00
75,779	**70,158**	**82,713**	**108,325**	**82,520**	**118,453**	**69,170**	**95,265**	**TOTALS**	87,663	-7,602	-7.98

BUDGET COMMENTS:

* Decrease in cost for 2011 based on limited use of Village Attorney needs for 2011.
* Court Clerk's wage and benefits equals 60% of wages with 40% in Police Admin Expenditure

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 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
33,141	37,927	28,389	31,598	31,018	26,051	16,556	28,000	Administrator Salary	28,000	0	0.00
15,066	18,390	11,310	12,970	15,193	12,842	11,860	16,000	Administrator Benefits	16,000	0	0.00
2,388	2,970	6,970	4,613	5,293	5,473	4,662	6,900	Administrator Expenses	7,000	100	1.45
10,141	13,500	14,674	13,091	18,509	20,826	19,295	18,000	Gen. Management Exp	20,000	2,000	11.11
23,827	18,500	28,876	28,865	28,910	29,234	24,855	31,000	Assessment of Property	31,000	0	0.00
31,917	41,500	51,985	52,672	33,384	32,362	46,981	54,862	Property & Liability Ins	49,000	-5,862	-10.68
		0	0	3,946	1	0	1,000	Planning	0	-1,000	-100.00
116,480	**132,787**	**142,204**	**143,809**	**136,253**	**126,789**	**124,209**	**155,762**	**TOTALS**	151,000	-4,762	-3.06

BUDGET COMMENTS:

*Slight reduction in Property and Liability Ins. Based on preliminary quote from provider and the State pool. Final numbers have been within 1% of quote last 5 years.
*Slight increase in General Management Exp. Which is a catch all for items such as copier lease, phone bill, postage, printing, paper/office supplies, Baynon system and banking fees which account for 90% of the cost.

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 of 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
13,954	13,754	14,445	14,711	15,752	16,170	13,508	16,600	Deputy Clerk Salary	16,150	-450	-2.71
2,630	2,629	2,705	2,777	2,969	3,087	2,675	3,310	Deputy Clerk Benefits	3,100	-210	-6.34
1,441	2,230	1,080	1,770	1,620	1,513	779	1,600	Deputy Clerk Expenses	1,600	0	0.00
2,383	2,010	145	2,252	3,916	2,029	1,232	3,000	Election	1,500	-1,500	-50.00
450	450	66	0	0	248	42	100	Licenses & Permits	100	0	0.00
20,858	**21,073**	**18,441**	**21,510**	**24,257**	**23,047**	**18,236**	**24,610**	**TOTALS**	22,450	-2,160	-8.78

BUDGET COMMENTS:

*No major election expense in 2011.

PROGRAM DESCRIPTION:

* Administer all election activities in accordance with State Statutes.
* Conduct elections, including providing for and training poll workers, 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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
12,818	12,735	14,500	13,742	14,865	14,555	12,424	15,500	Treasurer Salary	15,600	100	0.65
2,497	2,492	2,811	2,673	2,845	2,848	2,499	2,900	Treasurer Benefits	2,900	0	0.00
40	1,000	692	249	854	1,043	420	1,000	Treasurer Expenses	1,000	0	0.00
1,548	1,800	1,966	1,486	2,216	1,647	844	1,600	Data Processing	1,600	0	0.00
14,442	14,000	13,819	16,053	14,481	15,103	14,247	15,000	Auditing	15,450	450	3.00
1,119	2,500	1,990	556	656	1,449	-300	1,500	Personal Property and Bad Debt	1,500	0	0.00
32,464	**34,527**	**35,778**	**34,759**	35,917	**36,645**	**30,134**	**37,500**	**TOTALS**	38,050	550	1.47

BUDGET COMMENTS:

* No major changes in this section.

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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
12,696	14,500	18,931	13,019	31,988	28,478	15,503	10,000	Village Hall	15,000	5,000	50.00
8,644	9,300	10,642	12,567	12,052	11,216	9,883	12,000	Community Building	12,000	0	0.00
21,340	**23,800**	**29,573**	**25,586**	**44,040**	**39,694**	**25,386**	**22,000**	**TOTALS**	27,000	5,000	22.73

BUDGET COMMENTS:

Village Hall = $900/ Month Utility Bills (Gas/Water/Electric) and $380/Month Cleaning Service
Community building expenses cover utility cost, building maintenance and service work at the building.

PROGRAM DESCRIPTION:

* To operate, maintain and repair Village owned buildings.

PUBLIC SAFETY EXPENDITURES

POLICE

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
134,348	136,804	140,478	149,236	155,101	160,929	186,319	215,908	Pol. Admin. Salaries	215,908	0	0.00
45,685	50,632	69,274	78,140	89,712	99,319	84,329	130,436	Pol. Admin. Benefits	130,436	0	0.00
7,996	12,580	8,232	9,019	13,881	16,383	10,980	16,450	Pol. Admin. Expense	13,650	-2,800	-17.02
290,237	286,438	287,306	343,034	382,756	387,769	214,279	285,000	Patrol Salaries	285,000	0	0.00
107,689	119,637	105,011	123,881	151,913	171,364	109,732	128,000	Patrol Benefits	128,000	0	0.00
55,269	57,569	35,886	40,334	35,873	29,221	16,460	45,700	Patrol Expenses	40,100	-5,600	-12.25
5,477	5,512	6,505	6,559	6,797	6,641	5,179	6,900	Street Meter Salary	6,900	0	0.00
422	400	517	531	520	518	456	500	Street Meter Benefits	550	50	10.00
661	250	313	168	34	125	155	200	Street Meter Expense	750	550	275.00
1,476	1,650	2,102	1,445	1,325	1,004	21	1,000	Investigation Expense	1,000	0	0.00
577	1,000	1,049	1,079	749	716	651	1,000	Education & Relations	1,000	0	0.00
7,193	5,500	6,316	5,265	6,379	6,403	2,534	7,000	Training Expense	7,000	0	0.00
657,030	**677,972**	**636,325**	**758,691**	845,040	**880,392**	**631,095**	**838,094**	**TOTALS**	830,294	-7,800	-0.93

BUDGET COMMENTS:

*Reduction in YTD budget, with no pay or benefits increase for staff. Police contract is up 1-1-2011 and several major items are on the table including 10 hour schedule retirement contribution and wage and benefit package.

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 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
$87,826	$100,000	$100,000	$100,000	$100,000	102,821	N/A	102800	Wages & Compensation	100,000	-2,800	-2.72
$2,517	$0	$0				N/A		Radio Dispatching		0	#DIV/0!
$6,586	$7,650	$7,650	$7,650	$7,650	8,415	N/A	8415	Taxes	8,415	0	0.00
$56,243	$59,877	$62,273	$64,763	$63,045	64,937	N/A	59946	Daytime Wages	54,143	-5,803	-9.68
$4,303	$4,564	$4,749	$4,914	$4,823	4,968	N/A	4586	Daytime Taxes	4,143	-443	-9.66
$2,900	$5,330	$5,330	$5,350	$5,350	5,350	N/A	5350	Fire Inspects/Prevent	3,500	-1,850	-34.58
$3,750	$5,750	$5,750	$5,750	$6,250	6,250	N/A	6250	Operating Supplies & Mat.	5,500	-750	-12.00
$1,000	$0	$0				N/A		Dues & Subscriptions		0	#DIV/0!
$1,000	$0	$0				N/A		Office supplies		0	#DIV/0!
$1,200	$1,200	$1,000	$1,000	$1,000	1,000	N/A	1000	Public Relations	1,000	0	0.00
$4,100	$4,100	$4,100	$4,100	$6,100	3,100	N/A	3100	Drills & Training	1,800	-1,300	-41.94
$5,560	$8,000	$11,213	$11,213	$9,700	9,700	N/A	9700	Telephone/Alarm/Comp	6,038	-3,662	-37.75
$11,000	$14,000	$14,000	$14,442	$16,143	16,143	N/A	14500	Insurance & Bonds	14,500	0	0.00
$900	$3,900	$3,900	$3,900	$3,200	3,200	N/A	500	Department of Welfare	3,600	3,100	620.00
$6,500	$7,000	$12,400	$13,000	$13,000	17,000	N/A	20000	Truck Operation & Maint.	15,000	-5,000	-25.00
$1,500	$2,500	$2,500	$2,500	$2,500	4,000	N/A	4000	Accounting Fees	4,500	500	12.50
$4,115	$5,000	$6,000	$6,000	$6,000	6,000	N/A	8000	Equip. Recertification	8,000	0	0.00
$360	$0	$0		$6,840	6,840	N/A	6840	Fire and EMS School	4,500	-2,340	-34.21
$0	$0	$0				N/A		Haz-Mat Equip & Supplies		0	#DIV/0!
$0	$0	$0				N/A		Haz-Mat Phys. (1/2 cost)		0	#DIV/0!
$8,835	$4,800	$10,226	$12,300	$7,183	7,183	N/A	7183	Equipment Replacement	7,183	0	0.00
$5,900	$3,000	$3,750	$3,750	$3,750	4,000	N/A	4500	Rescue Squad Supplies	4,500	0	0.00
$1,560	$1,300	$700	$1,000	$1,000	1,500	N/A	2500	Radio Maintenance	4,000	1,500	60.00
$1,700	$0	$0				N/A		Computer Update		0	#DIV/0!
$0	$0	$0	$2,880	$960	960	N/A		Wages for Vacation Coverage		0	#DIV/0!
$2,202	$1,350	$1,350	$1,350	$1,350	600	N/A	750	Unemployment	750	0	0.00
$750	$0	$0				N/A		Occupancy Inspections		0	#DIV/0!

$11,220	$4,500	$5,876	$5,120	$5,120	6,715	N/A	6705	Health Insurance	12,250	5,545	82.70
$1,000	$1,277	$1,277	$1,277	$1,953	1,000	N/A	1000	FUTA Taxes	1,000	0	0.00
$1,680	$0	$0		$2,500	3,286	N/A	4150	Overtime day/night drills/rur	2,000	-2,150	-51.81
		$1,795	$1,906	$1,905	1,949	N/A	1923	Daytime Pension	1,625	-298	-15.50
		$1,900	$1,953	$1,953	13,650	N/A	6308	Work Comp.	6,963	655	10.38
				-$7,670	-7,500	-$7,336	-$7,336	Pass Through Due's		7,336	-100.00
$236,207	**$245,098**	**$267,739**	$270,000	$ 271,605.00	$293,067	$290,006	$282,670		274,910	-7,760	-2.75

BUDGET COMMENTS:

2.7% reduction in contract cost for the Fire Department. No change in service levels proposed.

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.

PUBLIC WORKS EXPENDITURES

PUBLIC WORKS

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
16,897	14,350	17,470	29,109	29,056	25,092	19,530	22,500	Machines & Equipment	25,000	2,500	11.11
4,222	3,550	4,631	5,395	6,820	7,835	6,534	7,000	Garage & Shop	7,000	0	0.00
4,906	5,650	3,889	7,760	3,778	8,997	4,287	10,000	Pub Works Admin Exp	10,000	0	0.00
97,668	110,508	88,235	112,758	103,245	112,111	91,574	92,000	Public Works Wages	100,000	8,000	8.70
48,861	56,737	43,194	47,961	40,807	71,726	53,549	47,190	Public Works Benefits	60,000	12,810	27.15
1,149	9,980	4,226	10,711	13,884	8,421	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	19,032	21,000	Snow and Ice Exp.	17,000	-4,000	-19.05
2,975	4,000	7,450	3,200	1,334	1,942	441	3,500	Traffic Control Exp.	3,500	0	0.00
24,339	27,500	26,604	32,044	33,238	38,713	27,433	34,600	Street Lighting	39,000	4,400	12.72
2,212	2,000	307	1,883	739	308	144	2,000	Tree/Brush Control Exp	2,000	0	0.00
1,278	2,300	2,355	2,534	2,586	2,286	1,398	2,400	Parking Meters/Lots	2,400	0	0.00
214,255	**250,075**	**210,921**	**279,171**	326,918	**296,463**	**228,508**	**252,190**	**TOTALS**	275,900	23,710	9.40

BUDGET COMMENTS:

* Increase cost in Labor and Benefits not based on Wage increase but on time allocation. The Village Board will need to take a look at the possibility of lay-offs for 2011 as the DPW staffing level is 1 employee more then the budget can handle.

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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
58,599	59,200	60,466	69749	68,600	74587	53829	61000	Refuse/Sanitary	69,000	8,000	13.11
										0	#DIV/0!
30,250	30,100	31,116	31362	30,543	31193	18068	21000	Recycling	23,000	2,000	9.52
										0	#DIV/0!
400	1,000	54	0	0	1000	0	1000	Yard Waste		-1,000	-100.00
89,249	**90,300**	**91,636**	**101,111**	99,143	**106,780**	**71,897**	**83,000**	**TOTALS**	92,000	9,000	10.84

BUDGET COMMENTS:

While overall cost for the Waste Management contract are down from 2009, the fuel surcharge rate has been $600-$800 more than budgeted per month.
In 2010 the Village entered into 5 one year contracts with Waste Management for service. In the new contract the Village eliminated Commercial pick up in the Village.

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	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
41,337	47,525	40,678	49,820	50,103	56,476	46,199	59,900	Library Salaries	61,697	1,797	3.00
6,627	7,627	6,051	7,710	7,462	8,654	7,126	9,470	Library Benefits	9,754	284	3.00
14,536	20,000	24,339	25,796	22,760	27,064	19,802	27,139	Library Operating Exp	27,953	814	3.00
			0	652	0	0	0	Technology	0	0	#DIV/0!
8,348	12,000	16,123	14,475	12,056	13,807	11,164	12,000	Library Material	12,360	360	3.00
70,848	**87,152**	**87,191**	**97,801**	93,033	**106,001**	**84,291**	**108,509**	TOTALS	111,764	3,255	3.00

BUDGET COMMENTS:

* I am recommending a Library Budget of 3% or the tax levy increase from 2010 to 2011. The Library Board has full authority to spend the funds the Village Board authorizes in the manner in which they deem appropriate, however the Village Board sets the total dollar amount budgeted.

***This is my recommendation and should be discussed Tuesday night.**

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

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
175	175	175	175	0	175	175	500	Community Center	175	-325	-65.00
8,160	8100	7,306	8,362	5,995	7,312	4,250	4,500	Celebration Expense	4,500	0	0.00
10,731	9000	10,362	10,163	10,608	10,785	10,110	11,000	Softball League	11,000	0	0.00
15,662	9000	9,133	13,053	7,590	14,312	10,926	11,000	Frontier Park Expense	11,000	0	0.00
34,728	**26,275**	**26,976**	**31,753**	24,193	**32,584**	**25,461**	**27,000**	**TOTALS**	26,675	-325	-1.20

BUDGET COMMENTS:

No major changes for 2011

PROGRAM DESCRIPTION:

* To provide funding for an annual event of the Butler Senior Citizens Club.
* 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

2010GENERAL FUND EXPENSE BUDGET

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 75%	2010 BUDGET	EXPENDITURES:	2011 BUDGET	$ Change	% CHANGE
106,000	106,000	106,000	106,000	107,328	107,328	87,217	116,290	Hydrant Rental	116,318	28	0.02
9,492	4,500	5,758	12,579	10,024	9,526	6,929	8,000	Bldg Inspect Expense	7,000	-1,000	-12.50
2,184	1,800	3,021	3,191	2,695	2,012	1,331	2,000	Electrical Inspect Exp	1,500	-500	-25.00
2,512	1,800	1,423	2,991	1,212	1,612	877	1,800	Plmbg Inspect Exp	1,700	-100	-5.56
0	1,000	731	294	0	351	0	400	Property Inspections	400	0	0.00
14	500	474	1,000	1,007	40	0	1,100	Emergency Government	1,000	-100	-9.09
2,500	2,500	2,625	2,625	2,625	2,625	2,625	2,800	Animal Pound Expense	2,625	-175	-6.25
1,000	1,000	1,000	1,000	1,000	1,000	0	0	Elm Brook Taxi	500	500	#DIV/0!
59	300	300	3,195	2,793	2,000	2,000	2,000	Weed Control	2,000	0	0.00
0	0	5,004	3,290	4461	700	2,370	1,500	Fire Alarm Systems	1,500	0	0.00
123,761	**119,400**	**126,336**	**136,165**	133,145	**127,194**	**103,349**	**135,890**	**TOTALS**	134,543	-1,347	-0.99

BUDGET COMMENTS:

*** In the 2010 Budget that was approved no funds were designated for the Elm Brook Taxi**

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 fertilizer for all Village owned property.
* To contribute to a transportation service utilized by local residents over the age of 60.

DEBT SERVICE
2011

REVENUE:	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 Proposed	2011 Proposed	$ Change	% CHANGE
Due from Sanitary Sewer	$159,983	$123,548	$93,147	$96,198	$99,098	$96,660	$99,223	2,563	2.58
Due from TIF District	$274,970	$273,855	$281,730	$360,906	$420,687	$353,042	$348,605	-4,437	-1.27
Special Assessments	$0	$0				$0	$0	0	0.00
Due from Storm Water Utility						$0	$92,620	92,620	100.00
Debt/Capital Service Surplus						$0	$80,000	80,000	100.00
Due from Water Utility	$61,907	$61,579	$53,500	$53,500	$53,500	$53,500	$49,260	-4,240	-8.61
Surplus Applied (General Fund)	$91,633	$141,695	$37,998	$0		$0	$0	0	0.00
Due BAB Interest Credit (Fed)							$39,704	39,704	100.00
Tax Levy	$85,154	$79,839	$191,963	$90,662	$133,661	$140,000	$139,122	-878	-0.63
Interest Income	$150	$300	$1,329	$471	$500	$500	$500	0	0.00
TOTAL REVENUE:	$673,797	$680,816	$659,667	$601,737	$707,446	$643,702	**$849,034**	**205,332**	**24.18**

2011 DEBT SERVICE EXPENDITURES:

EXPENDITURES

	P	I	Total		
General	$160,181	$121,656	$281,837	→	$281,837
Storm Water	$70,000	$22,620	$92,620		$92,620
Sanitary	$80,000	$19,223	$99,223		$99,223
TIF	$296,432	$52,173	$348,605	→	$348,605
Fire Truck	$23,075	$3,674	$26,749		$26,749
	$629,688	$219,346	$849,034	→	$849,034

BUDGET COMMENTS:

BAB Tax credit back for the Federal Gov't 35% of G.O. Debt Bond from 2010.
Fire Truck lease payment for 2011 is 6th payment of 7 @ a fixed $26,749
Water Utility paying back internal loan from 2000 and 2001 this year $49,260 Loan is paid off in 2012
TIF debt down from 2009, as 2009 payments reflected a one time payment.
Debt/Capital Surplus part of the 2009 Budget Plan to help pay down debt and stabalize debt payment.
Sanitary Sewer payment for the 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.

CAPITAL PROJECTS PLAN

PROPOSED MULTI- YEAR PLAN

	Open Items	Actual	Budget	YTD	Proposed	Proposed	Proposed	Proposed
PROPOSED IMPROVEMENTS:	**2008**	**2009**	**2010**	**2010**	**2011**	**2012**	**2013**	**2014**
Sidewalk Repairs		$10,000	$10,000	$8,943				
Village Hall Records Retentions System	$20,000							
Cable Uplink System	$7,219							
Police								
Replacement Squad		$21,577			$25,000		$26,000	
Squad Change Over		$2,341			$3,000		$3,000	
Light Upgrade Unmarked		$4,056						
Copier/ Fax		$2,444						
Computer System					$10,700	$4,000		
Mobile Radar Unit			$10,000	$9,652				
Lidar Unit				$0				
Squad Emergency Lights		$9,845						
Long Gun Replacement			$5,000	$4,769				
Body Armor			$7,000	$6,050				
Tazer Upgrade							$16,000	
Communication Upgrade		$1,800			$2,000	$30,000		
Library								
Security Camera		$2,395						
Computers		$3,414	$3,500	$2,636	$3,500			
Blinds for Library		$1,244						
Chairs for Conference(35)		$982						
Interior Signs					$5,000			
Landscaping					$2,000			
Fence					$0			
Chair Caddy		$250						
Fire Department								
Land (new station)								
Station								
Air Masks		$82,975						
Unit 2363							$80,000	
Unit 2386							$100,000	
Village Hall and DPW								
Election Equipment		$3,700				$1,300		
Roof		$191,358						
Remodel Pol/Lib/Board			$1,300,000	$1,268,000				
Village Hall Parking Lot			$35,000	$36,892				$0
Computers								$2,500
Hampton Ave.			$35,000	$89,000				

132nd Street							$200,000		
Glendale 128th-132nd							$150,000		
127th Street							$300,000		
Chipper						$16,500			
Skid. Sweeper									
Garage Door Openers		$4,693							
DPW Facility Updates (Roof)					$5,000	$65,000			
Chairs fr Com. Building		$2,008							
Ball Diamond Imp.			$3,000						
Land of Lakes Impro.								$2,000	
Slots in Fence			$0			$1,000			
*Parking Lot/Poss. Demo Lion's		$2,350	$65,000	$3,597					
State Project Payment 124th Street		$7,381							
Community Building Heating System		$12,990							
Cost of Debt Issue		$22,500							
TOTAL EXPENDITURE	**$27,219**	**$390,303**	**$1,463,500**	**$1,429,539**	**$56,200**	**$117,800**	**$875,000**	**$4,500**	
SOURCES:									
Property Tax Levy		$0	$0	$0	0				$0
TIF District			$0						$0
Debt Proceeds		$390,303	$1,463,500	$1,463,500	$56,200	$117,800			$3,491,303
Capital Surplus Applied		55,000	0						55,000
Special Assessments/ County reimbursement			0	-65,000					-65,000
Grants			-5,000						-5,000
Fund Surplus									0
TOTAL SOURCES:		**$445,303**	**$1,458,500**	**$1,398,500**	$56,200	**$117,800**			**$3,476,303**

* 2009, 2010 and 2011 Capital Budget request was created and adopted in December 2009 during the Budget Hearing process.
The Project Plan designed and implemented to barrow $1,905,000 over 10 years, with the design of funding the first three years of plan with no additional property tax dollars used.
* The County had and still will pay 2/3 of the project engineering cost, to-date they have not issued the check.
* I had proposed $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.

G.O. Debt

Current Total for 2009-2011 = $1,905,003

Special thanks to the Police Dep. for moving one squad computer to 2012.

REVENUES
SANITARY SEWER

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
534,132	560,450	601,889	615,903	701869	705499	532,670	705,000	Billings to Customers	690000	-15,000	-2.13
11,417	16,022	22,103	24,287	12658	5972	3,360	4,000	Interest Income	4500	500	12.50
1,517	2,925	3,454	4,480	4589	5369	1,681	1,300	Miscellaneous Rev.	1500	200	15.38
0	0	0	1		0		0	Fund Surplus Applied	0	0	
547,066	**579,397**	**627,446**	**644,671**	**719,116**	**716,840**	**537,711**	**710,300**	**TOTALS**	**696,000**	-14,300	-2.01

BUDGET COMMENTS:

Slight decrease in Sewer connection fee from $55/quarter to $53/ quarter.

* Unpredictable new programs by the District may or may not lead to revenue. MMDS policies have yet to be created.
* MMDS PP $ I/I program could return $26,000 to the Village, however, today this is not yet a budgetalbe item.

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 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
9,461	14,000	17,961	9,385	12585	13960	46,918	15000	Maintenance of Mains	35000	20,000	133.33
1,000	1,000	1,000	1,000	1200	1200	1,500	1333	Rentals	1333	0	0.00
4,200	4,500	4,200	4,200	5525	4400	3,000	5000	Transportation Exp.	6000	1,000	20.00
26,924	33,000	25,328	28,626	29856	30000	19,261	30000	Accounting Expense	30000	0	0.00
0	0	0	9,713	16203		0	20000	Employee Exp.	20000	0	0.00
6,874	12,000	0	0	8047	9736	0	7000	Metering Expense	7000	0	0.00
10,987	18,000	11,385	11,833	14212	14937	15,663	20000	Miscellaneous Exp.	25000	5,000	25.00
5,347	6,000	0	0	5464	6000	0	6000	Insurance Expense	6000	0	0.00
	9,443	7,893	9,385	10911	11426	8,872	13000	Employee Benefits	10000	-3,000	-23.08
107,653	105,000	118,818	121,690	**158764**	**172035**	127,773	**165000**	Sewer Dist Oper/Main	**165000**	0	0.00
187,530	323,201	300,502	292,696	303349	282998	275,006	280000	Sewer Dist Capital	280000	0	0.00
159,883	122,000	123,548	93,147	**33084**	**42177**	96,660	**96660**	Debt Service	**96660**	0	0.00
1,223	1,000	2,483	1,500	300	0	183	2000	FLOW Expense	2000	0	0.00
5,249	10,000	5,271	8,569	2755	5194	1,764	8000	Sewer Rehab & Repl.	12000	4,000	50.00
526,331	**659,144**	**618,389**	**591,744**	**602,255**	**594,063**	**596,600**	**668,993**	**TOTALS**	**695,993**	27,000	4.04

BUDGET COMMENTS:

Large focus for 2011 is Sewer rehabilitation work and inflow and infiltration work. Both Public and Private work with new metering and monitoring expense will be incurred.

EXPLANATION OF EXPENDITURES:

* Maintenance of mains include DPW wages and benefits, a payment to the Village per Resolution 10-21 and money available for contracted services.
* Rentals is a payment to the Village per Resolution 10-21.
* Transportation includes fuel and a payment per Resolution 10-21.
* Accounting Expenses are administrative wages and benefits.
* Metering is cost for maintenance.
* Miscellaneous includes a payment for space per Resolution 10-21, 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.

REVENUES

STORMWATER MANAGEMENT UTILITY

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
193,756	194,205	194,370	192,977	192326	192716	144,537	193363	Billings to Customers	193000	-363	-0.19
3,505	11,297	21,019	23,175	11106	3862	2,235	4000	Interest Income	3000	-1,000	-25.00
457	722	727	1146	973	1049	439	1163	Miscellaneous Rev.	2000	837	71.97
13,197	0	0	0	0	0	0	0	Fund Surplus Applied	0	0	
210,915	**206,224**	**216,116**	**217,298**	**204,405**	**197,627**	**147,211**	**198,526**	**TOTALS**	**198,000**	-526	-0.26

BUDGET COMMENTS:

* Revenue comes from quarterly utility bills listed under the Stormwater Fee of a "ERU" equalized runoff unit of 3,032 Sq Ft.
* The utility was created to fund the storm water system in the Village and allow for long-term debt which stabilizes the overall cost of the utility.

UTILITY EXPENDITURES

STORMWATER MANAGEMENT UTILITY

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
8,250	17,000	8,022	9,591	17645	19025	16,329	20000	Administration	21000	1,000	5.00
1,715	2,000	706	2,000	4867	13552	7,193	5000	Engineering/Planning	5000	0	0.00
15,213	20,000	17,405	22,724	22623	20117	25,625	25000	Operation & Maintenanc	26000	1,000	4.00
4,184	4,500	32	0	3378	4000	0	4500	Insurance Expense	4000	-500	-11.11
7,052		9,092	7,676	9845	22691	10,650	15000	Employee Benefits	16000	1,000	6.67
21,000	21,000	21,000	21,000	22000	22000	25,000	25000	Rental Fees	26000	1,000	4.00
42,188	0	13,925	58,659	21662	24179	4,684	15000	Capital Projects	11000	-4,000	-26.67
111,313	109,013	111,712	109,182	102228	99261	89,026	89026	Debt Service	89000	-26	-0.03
210,915	**173,513**	**181,894**	**230,832**	**204,248**	**224,825**	**178,507**	**198,526**		**198,000**	-526	-0.26

BUDGET COMMENTS:

DPW will continue to repair and replace 4-8 Storm water catch basins.
Cost for the NR 216 Permit in 2011 will continue, NR 151 cost will also continue however will be reduced from 2010.
Infiltration and inflow cost as part of the MMSD mandate will have a negative effect on the storm water budget over time, however, the extend is still unknown at this time.
With our refinancing of the Stormwater debt to G.O. debt the utility will have a $9,500 saving per year.

EXPLANATION OF EXPENDITURES:

* 2010 storm water utility bond Refi. Will save the utility roughly $9,500/year for the life of the loan.
* 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 per Resolution 10-21

REVENUES
WATER UTILITY

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
1,617	4,745	5,102	3,480	920	389	106	100	Interest Income	100	0	0.00
127,209	127,185	120,845	119,402	117,575	118,776	88813	121,000	Metered Sales-Res.	118000	-3,000	-2.48
115,749	118,298	118,016	116,361	108,732	104,384	79534	110,000	Metered Sales-Com.	107000	-3,000	-2.73
100,593	94,349	95,195	103,105	104,493	105,563	78173	107,356	Metered Sales-Ind.	105000	-2,356	-2.19
14,916	16,896	18,810	18,360	18,360	19,573	16199	21,600	Privt. Fire Protection	21600	0	0.00
134,840	134,829	134,900	134,708	136,841	141,748	101853	149,090	Public Fire Protection	145000	-4,090	-2.74
709	736	653	649	720	661	499	500	Sales to Public Auth.	500	0	0.00
1,081	2,513	2,787	3,965	2,488	3,698	1024	2,000	Forfeited Discounts	4000	2,000	100.00
159	336	0	50	95	190	**190**	100	Misc. Serv. Income	**100**	0	0.00
1,220	1,006	0	2,379	4,816	5,691	2375	2,000	Meter Reimbursement	2000	0	0.00
0	0	0	0	2,100	0	0	0	Other Fin. Sources			
498,093	**500,893**	**496,308**	**502,459**	**497,140**	**500,673**	**368,766**	**513,746**	**TOTALS**	**503,300**	-10,446	-2.03

BUDGET COMMENTS:

With the PSC's ruling last week the Village is one of two municipalities to benefit from a slight reduction in wholesale cost of water.
The Village will work with Baker Tilley our auditing firm to analyze current rates and present options for the Village Board following the outcome of audit.

EXPLANATION OF REVENUES:

* Most of the revenues in the Utilities are collected Quarterly
* Interest Income is money earned from investment of surplus cash.
* Metered Sales is revenue from water sold to residential, commercial and industrial customers.
* Private 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.

UTILITY EXPENDITURES

WATER

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 YTD *80%	2010 BUDGET	REVENUES	2011 BUDGET	$ CHANGE	% CHANGE
40,103	43,000	36,878	37,033	41020	41938	42,000	42000	Taxes	42000	0	0.00
14,832	16,359	16,031	10,004				0	Int. Long-Term Debt	0	0	#DIV/0!
10,769	12,000	13,821	13,360	14414	15,298	11,367	15000	Pump Station Labor	15000	0	0.00
174,111	175,000	174,000	187,071	193520	187669	160,028	201000	Purchased Water	155000	-46,000	-22.89
16,876	12,000	17,306	23,440	19531	17002	17,109	23000	Pump Station Oper.	23000	0	0.00
0	2,200	4,307	4,678	7052	2080	1,208	6000	Plant Maintenance	7500	1,500	25.00
8,986	10,500	10,843	11,481	11985	12209	12,031	13000	Power for Pumping	15000	2,000	15.38
0	500	3,099	0			351	500	Maint Pumping Plant	500	0	0.00
0	100	0	100				100	Water Treat. Labor	100	0	0.00
22,592	1,000	0	0					Distribution Mainten.		0	#DIV/0!
28,007	31,000	34,012	39,289	39181	51134	57,824	40000	Main Maintenance	55000	15,000	37.50
8,503	7,500	8,008	8,954	9111	13356	6,305	10834	Service Maintenance	13000	2,166	19.99
1,407	7,500	7,393	2,949	2875	4396	4,317	7500	Meter Maint/Replace	7500	0	0.00
2,432	3,500	5,295	8,808	2471	3859	9,752	5000	Hydrant Maint/Repla	7500	2,500	50.00
1320	1,000	2,438	2,758	1469	1434	2,506	2800	Meter Reading Labor	2800	0	0.00
9,765	10,250	10,697	11,285	11512	11430	10,528	12000	Acct & Collect Labor	12000	0	0.00
1,000	900	1,000	1,000	1200	1200	833	1333	Supplies & Services	1000	-333	-24.98
10,145	12,900	8,637	10,423	11211	11432	5,756	18000	Admin. Salaries	18000	0	0.00
5,710	6,000	5,563	5,435	5737	6351	2,420	4833	Office Supplies & Exp	7500	2,667	55.18
9,629	9,500	9,733	11,180	12210	19432	10,651	12000	Outside Serv. Emply	12000	0	0.00
6,523	5,000	0	0	5865	6000	0	6743	Property Insurance	6743	0	0.00
16,552	20,000	21,631	26,896	23870	34175	27,222	27000	Employee Benef & Pen	30000	3,000	11.11
4,533	3,500	3,463	4,036	**4167**	**4614**	4,694	3750	Miscellaneous Exp.	7000	3,250	86.67
6,443	6,250	6,280	6,340	7400	7517	18,624	7500	Transportation Exp.	10834	3,334	44.45
38,668	45,548	45,548	43,496	45190	53500	53,500	53500	Annual Principal Pymt	53500	0	0.00
0	100	629	100		0	0	100	Engineering Exp	823	723	723.00
438,906	**443,107**	**446,612**	**470,116**	**470,991**	**506,026**	**459,026**	**513,493**	**TOTALS**	**503,300**	-10,193	-1.99

BUDGET COMMENTS:

* 2011 continue to charge/m maintain 20% of the water meters in the Village.
* 2011 cost set aside for cleaning the inside of the hydrapiller and the underground storage system.

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 $6,000 payment to Village per Resolution 10-21 for use of machine.
* Service Maintenance includes $10,834 payment for Village for use of machine per Resolution 10-21 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 $1,333 payment to the Village per Resolution 10-21 and associated charges for debt service.
* Office space includes a $4,833 payment per Resolution 10-21, telephone, postage, etc.
* Outside Services Employed covers the cost for auditors.
* Miscellaneous Expense includes a $3,000 payment per Resolution 10-21 to the Village.