

# VILLAGE OF BUTLER, WISCONSIN 2011 OPERATING BUDGET

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Prepared by:  
Village Administrator  
Timothy Rhode

# 2011 OPERATING BUDGET

Village of Butler, Wisconsin

January 1, 2011 to December 31, 2011

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## VILLAGE OFFICIALS

### Village President

Richard A. Ensslin

### Village Trustees

At-Large: Walter J. Woloszyk (11)  
At-Large: Susan Hesselgrave (12)  
At-Large: William Benjamin (11)  
At-Large: Dave Hesselgrave (12)  
At-Large: Mary Turnbull (12)  
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
John Macy	Village Attorney
R.A. Smith	Village Engineer
Independent Inspections	Village Building Inspector

# *Village Of Butler, Wisconsin*

**Our Purpose....**

## *Mission Statement*

The mission of the Village of Butler, Wisconsin is to serve the citizens of the community honestly and effectively. Through dedicated service, the Village will strive to provide the quality of life desired by the community.

## *Value Statement*

The employees of the Village of Butler, Wisconsin, through cooperation and teamwork, are committed to provide the highest level of service with honesty and integrity to the community we serve.

We will take pride in providing effective, dependable services while striving to achieve excellence through vision, planning and innovation.

## **INTRODUCTION**

## **MISSION OF DOCUMENT**

### *Mission of this Document*

The Village of Butler budget document is intended to inform and enhance the citizens understanding of the budget process and the services they receive. It is also vital that the Village Board is provided with the information they need to ensure the budget reflects public interest and is structurally correct. Therefore, it is critical this document serves the following four functions:

### *Acts as a Policy Document*

All budgets reflect decisions about a variety of policy issues such as whom to tax and how much, what new programs to fund, and what programs to reduce or terminate. It is in this context that the budget functions as a policy document in that decisions made within the budget reflect the general principles or plans that guide actions taken for the future.

### *Serves as a Legally Required Financial Planning Tool*

Traditionally the budget has always been used as a financial planning tool. To this end, the budget is a requirement by Village Code Section 3-1-3 Village Budget. The budget is the legal authority to expend public funds and controls these expenditures by limiting the amount of the appropriation on a program basis. In order to conform to Governmental Accounting Standards Board Statement 34 (GASB 34) and changes to the Wisconsin Administrative Code the 2005 budget was converted to reflect nine expenditure types instead of the former four (4) programs. The nine expenditure types are (1) Public Safety, (2) Public Works, (3) Health and Social Services, (4) Culture and Recreation, (5) Community and Economic Development, (6) General Government, (7) Debt Service, (8) Capital Projects and (9) Business Type activities. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Adopted budgets may either be prepared on a cash basis or on a basis consistent with generally accepted accounting principles (e.g., an accrual accounting basis).

### *Functions as an Operational Tool*

This budget addresses areas that may not be included in traditional budget documents. These include debt management, capital spending plans, and the incorporation of programmed capital expenditures.

*Acts as a Communication Device*

The budget process provides a unique opportunity to allow and encourage public review of Village operations. This budget describes the activities of the Village, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

In addition to the above function, the budget process affords both an interesting and challenging opportunity to reassess objectives, goals, and the means for accomplishing them. It is through this effort that the budget is arguably the single most important policy document produced each year.

*Organization of Document*

Listed below is a brief description of the individual sections of this document, which is intended to acquaint the reviewer with the structure, format and terminology used in this budget document.

*Executive Overview*

This section includes the Village Administrator's budget message, which is intended to articulate priorities, issues, and any major changes in Village services for the upcoming budget year.

*Budget Summary*

This section includes a summary of the Village's major revenues and expenditures, which are intended to provide an overview of the total resources budgeted by the Village. Also included are discussions on revenues, capital projects and a consolidated debt overview. The following funds are summarized - general fund (police, Fire, administration, etc), debt service fund, enterprise funds (e.g., water, sanitary sewer and stormwater) and special revenue funds (tax increment finance funds).

*Glossary*

A glossary has been included in this document to assist the reader with any terminology (including abbreviations and acronyms) that is not readily understood.

*Miscellaneous*

This section is used for referencing sections with the budget summary. This section includes everything from the Village zoning map to the most recent valuations.

**HISTORY OF BUTLER**

During the fall of 1909 and early 1910...

Two men from Milwaukee, Sparta and North Western Railway, a division of the Chicago & North Western Railway, visited farmers on the east side of 124th Street - farmers named Foley, Lieb, Van de Plasche, Clarke, Etzel, and Gross and offered to buy their farmland to establish railroad yards as an adjunct to an outer belt line around Milwaukee.

The "New Butler" railroad yards represented one of the most extensive and costly railway projects executed in the midwest for years. The end result - the railroad town of "New" Butler. When George and Jennie Clarke sold the west 45 acres of their farm to the Railroad for \$18,000.00... They reserved the right to move their house off the land before March of 1910. The house was moved across the fields of rollers pulled by animal power to its present site on the family's ancestral farm. Following the move, the house was remodeled, and an east wing was added where the old summer kitchen originally stood. Their last child, Thomas, was born here in 1910.

In 1911 "New Butler" was established in Waukesha County immediately west of 124th Street. It was incorporated in May, 1913 with a population of 200.

**Government**

The Village President is elected to two (2) year terms and the six (6) Village Trustees members are elected to staggered four (4) year terms. The Village of Butler has combined the Administrator and Clerk position to create the Village of Butler Administrator/Clerk title which acts as the chief administrative officer for the Village. The Village Administrator/Clerk is appointed by the Village Trustees to serve the needs of the community.

The Village is organized into six separate departments. These departments, in cooperation with the Village Administrator's office, carry out the policy of the Village Board and the business of the Village. A separate board administer the Village Library. The Butler Volunteer Fire Department is a private corporation solely funded by the Village of Butler. This entity delivers fire and EMS services throughout the Village as well as Fire Inspection services.

The Village Board authorizes aggregate expenditure amounts annually.

Public Works (Streets, Water, Sewer & Sanitation)	Police
Administrative Services	Parks & Recreation
Library	
Fire	

As a full-service community, Butler has a twenty-four hour police department, a full-time (24-hour) ambulance department, an excellent paid on call fire department and streets, water, wastewater departments within the public works umbrella that is managed by a full-time Supervisor of Public Works. The Village also has adult Park & Recreation programming, and is privileged to have received a new building to house the Village Library build by the Friends of the Butler Library in 2008.

The Village of Butler has a successful TIF (Tax Increment District) located in the industrial and commercial zones of the South half of the Village. The District owns two significant properties and is marketing the properties for retail/flex tech industrial development. The district is managed by the Community Development Authority which oversees the development opportunities and strategic development and redevelopment of the district.

*Financial Structure*

The Village of Butler operates on a calendar year operation. The Village's accounting and budgeting systems are organized and operated on a fund basis. Where a business typically combines the results of the operations of all its subsidiaries into one consolidated report, the Village of Butler creates a separate report for each one of its groups of funds. **A fund is defined as an accounting entity with a self-balancing set of accounts.** Each fund receives revenue from different sources and functions as if it were a self-contained business with its own set of accounts and financial reports. The revenues from that fund, plus any appropriate transfers of revenue from other funds cover the expenditures from each fund. As a result of the fund structure, the Village of Butler does not have a single bottom line, but multiple bottom lines - one bottom line for each fund.

The fund structure serves the following two main functions:

- 1) The separation of funds helps ensure that earmarked revenue is being spent appropriately. For example, because individual funds are smaller, less complicated and have their own reports, it is easier to track or match revenues with expenditures. This task would be far more difficult if the Village had one (1) large undifferentiated fund.
- 2) Fiscal control is a key element of a fund structure. Not only should the budget balance, surpluses in one fund should not be used to cover deficits in other funds. Thus, the fund structure forces governments to meet a more exacting standard of balance than private sector organizations.

*Types of Funds*

The Village of Butler groups all of its funds into three (3) broad categories depending on the nature of the fund. **Governmental Funds** are used to account for the Village's governmental type activities; **Proprietary Funds** account for the Village's business type activities; and **Fiduciary Funds** are used to account for activities when the Village acts in an agent or fiduciary capacity. Listed below are the categories used by the Village and the basic types of funds for each category.

Governmental Funds

**General Fund** is the operating fund of the Village. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund accounted for are in this fund.

**Special Revenue Funds** are used to account for revenues derived from specific sources required by law to be accounted for in separate funds.

**Debt Service Fund** is used to account for legally mandated reserves and the payment of interest and principal on the Village's general long-term debt.

**Capital Project Funds** are used to account for all resources used in the acquisition or construction of capital facilities.

Proprietary Funds

**Enterprise Funds** are used to account for operations and activities that are financed and operated in a manner similar to **private business**, where costs of providing the service are expected to be financed through user charges.

**Internal Service Funds** are used to finance and account for services and commodities furnished by designated departments to other departments of the Village. Currently, the Village of Butler does not have an Internal Service Fund established.

Fiduciary Funds

**Non-Expendable/Expendable Trust Funds** are used to account for assets held by the Village in a trustee capacity for other governments, organizations or other funds.

*Preliminary Budget*

The Village Administrator has prepared a proposed operating budget to present to the Village Trustees in November. The Village Staff, Village Trustees and interested public then conducts a series of Board meetings to review the information and discuss amendments.

**It is important to note that the Village Board conducts a public hearing in early December before any formal action is taken on the budget. This allows the citizens of Butler an opportunity to voice any concerns they may have over the Village's budget. The Citizens of Butler are also invited to all budget sessions.**

*Amending the Budget*

Due to certain unforeseen events it may become necessary to modify the adopted budget. A formal budget amendment can bring about change in the total appropriation for a department or fund and has to be approved by the Village Board.

## **VILLAGE OF BUTLER 2011 BUDGET TIMELINE**

<b>Due Date</b>	<b>Responsibility</b>	<b>Action</b>
September 7, 2010	Village Administrator	Submit budget worksheets/Timeline/ 5 year CIP to Department Heads
October 5, 2010	Department Heads	Submit completed worksheets to Village Administrator
October 5, 2010	Department Heads	Submit 5 year capital requests to Village Administrator
October 5-16, 2010	Village Administrator Department Heads	Review/ Adjust Department budgets
October 1-20, 2010	Village Administrator	Compile and assemble 2011 (DRAFT) Budget Document
October 5, 2010	Village Finance Committee	Board approves revenue projections
October 19, 2010	Village Board Meeting	5 Year Capital Project Plan
November 2, 2010	Village Board Meeting	Finance Committee Review Revenue Numbers
November 9, 2010	Village Board Meeting	Deliver Final draft of 2011 Budget to Elected Officials to set Public Hearing
November 16, 2010	Village Board Meeting	Budget Session #2 (2011 General Fund)
November 29, 2010	Village Administrator	Public Hearing & Submit 2011 Budget to State of Wisconsin

# VILLAGE OF BUTLER, WISCONSIN

December 5, 2010

Village President Ensslin  
Village Board & Citizen  
12621 W. Hampton Ave.  
Butler, Wisconsin 53007

**RE: 2011 Executive Summary (Management Discussion & Analysis)**

Honorable President Ensslin, Village Trustees and Residents

I respectfully present the proposed budget for the Village of Butler for the 2011 budget year. As the Village's financial and spending plan for the year, the adoption of the budget is undoubtedly the single-most important action taken by the Village President and Village Trustees each year. The adopted budget will authorize resources and establish a direction for our programs and services for the coming year.

It is vital that the Village President and Village Trustees are provided with the information needed to ensure that the budget document reflects the public interest. It is our hope that this budget serves as an effective policy document, financial planning tool, operational tool and communication device.

## ***2010- Accomplishments***

While the calendar year 2010 comes to an end it brings with it several accomplishments and major events for the Village. The largest of which, the Village undertook a complete remodel of our Village Hall. The 1.3 million dollar renovation was the first major renovation for Village Hall since the buildings old Department of Public Works garages were repurposed in the 1960's to accommodate the growing Police force and new Village Board room/Court Room. The project started January 1, 2010 and was completed August 15, 2010 by Selzer-Ornst Co. whom did a fantastic job finishing 60 days early. The Village

took advantage of two economic factors which helped make the project a reality. First, the competitive bidding environment was estimated by our Architect and contractors to have saved the Village 15-20% off the Architects projected cost. Second, the Village took advantage of the Build America Bonds which gave the Village a 35% reduction in interest cost. These two factors greatly reduced the overall cost of the Village Hall Project.

The next major project was the resurfacing of Hampton Avenue. This project was a joint effort between the Village and County which ultimately was paid for with Federal Stimulus funds designated for the South Eastern Wisconsin region for Transportation infrastructure. The project utilized the existing 12 inch concrete slabs which were built in 1975 and were in relatively good condition. The slabs were then retrofitted by adding dowel bars into small cuts into the joints to pin the slabs together. With the dowel bars installed we milled the road surface smooth and put two lifts of asphalt over the concrete. This was a 60 day project which also included some upgrade and additional items which focused on function and safety. The net result to the Village was minimal impact to the businesses while maximizing the function and life of the road. The project cost the Village less than \$40,000 for preliminary engineering. Savings to the Village of more than \$600,000 dollars.

The "*Brew City Flood*" occurred on July 22, 2010 which resulted in about 35-55 homes in the Village having some type of flooding issue. The Village has created a plan and has begun the initial steps to evaluate the cost benefits of controlling stormwater inflow and infiltration into our sanitary system. This process is a multiyear approach with both public and private property being evaluated.

Finally, the Village demolished the old Lion's Club building at Frontier Park this fall. In 2009, the Village of Butler Lion's Club voted to disband and give the building and land to the Village for Park purpose. The Building and land is located contiguous to the Village Park which the Lion's donated all 97 acres back in the late 50's to the Village. With limited use as another Village building, the Village Board deliberated on possible uses versus maintenance cost and ultimately voted to demolish and return the ground to green space at the Park. In conjunction with the demolition, the Village also repaved the parking lot. The parking lot was in need of repair and additional base material underneath the asphalt. The Village installed 8 inches of base and 4 inches of asphalt.

### ***2011 Preliminary Budget Process***

While preparing for the 2011 budget, Village Staff were directed to focus on the following three items:

- Operating Efficiencies
- Maximization of Non-Property Tax Revenues
- Strategically Planning for the Future

Using the above-referenced items as guidelines, the Village department heads submitted their proposed budgets. After reviewing the proposed budgets and making the appropriate amendments, Village Administrator compiled the 2011 Budget

### ***2011 Budget Highlights***

Village Staff is proposing a tax rate of \$6.79 (before state aids) which would be an increase of 5% from the 2010 Budget tax rate of \$6.47. The proposed taxes levied against real and personal property in 2011 will generate \$1,508,900 which is a 3% increase over \$1,464,951 in 2010. The difference between the 5.0% increase in the tax rate and the 3% increase in the actual dollars levied is due to the estimated fair market value on the Taxable property, which in 2010 is 1.300% from .95652479% in 2009. Thus, the total dollars collected in Property taxes for the Village of Butler has increased \$43,949 for 2011.

Village residents in the Hamilton School District will see a slight decrease in property tax this year. The tax rate for Butler residents in the Hamilton District will be \$18.02 which is down from \$18.13 in 2010. The decrease is attributed to the growth in the rest of the district as the Village of Butler is 100% developed and the other communities continue to grow. However, residents in the Menomonee Falls District will see a tax rate of \$19.47 up from \$19.44 in 2010.

With the new building several efficiencies have helped decrease the operating cost including high efficiency heating and cooling units, new insulated exterior wall and efficient windows. The Village moved from three phone systems to one consolidated system with a net savings of over \$6,000 year. The Village also consolidated internet service and system back-up with savings over \$2,000 a year. The Village moved to one computer operating system to create

efficiencies and reduce service cost. Finally, the Village implemented zone heating and cooling systems with programmable thermostat, motion lighting systems and high efficiency lighting to maximize building performance and minimize utility cost.

The Village Board approved the Budget with slight decreases to most of the Departments including Public Safety and General Government. Slight increases in the Departments of Public Works and the Library were approved. The Village will increase the General Fund contingency as both the Police and Department of Public Works labor contracts are being negotiated.

### ***Debt Management***

The Village of Butler has recently done two significant actions relative to long-term debt in recent years. The Village borrowed \$1.9 million dollars in November of 2009 for a three year capital improvement plan for budget years 2009-2011, which included the Village Hall remodeling project. The Village also borrowed General Obligation debt to refinance Storm Water Utility Revenue bonds in January of 2010. This loan was converted from a revenue bond to a G.O. bond in order to receive greater savings over the life of the loan.

Budget year 2011 brings no scheduled borrowing for the Village. However, if so desired, the Village has \$7,769,480 of bonding capacity per State Statutes which represents 5% of the actual valuation of the Village. Currently the Village has \$4,405,930 borrowed in General Obligation Debt.

The valuations chart below shows an increase of total actual valuation from \$243,508,280 (2010) from \$243,298,930 (2009). This increase translates to a bonding capacity limit of \$12,175,410 (5% of the actual valuation). The Village currently has outstanding general obligation debt of \$4,405,930. However, \$605,000, \$885,119 and \$845,000 is Sanitary Sewer debt, TIF debt and Stormwater debt respectively, which could be converted to revenue bonds if the Village needed borrowing capacity. They are currently borrowed under G.O. debt in order to take advantage of the best rates possible for the Village at the most effective borrowing cost.

SEE CHART BELOW

PROPERTY  
VALUATION:

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District #1 Equalized
<b>2010</b>	<b>243,508,280</b>	<b>230,597,000</b>	<b>1.03</b>	<b>35,109,200</b>
2009	243,298,930	254,347,200	.956524799	32,346,900
2008	247,619,610	260,782,227	.949526401	30,414,700
2007	245,369,020	262,370,700	.935199527	31,062,400
2006	191,441,240	253,031,400	0.756586327	31,319,800
2005	193,690,410	239,492,500	0.808755288	29,978,500
2004	196,424,780	232,502,200	0.854481206	28,949,000
2003	199,531,160	202,163,000	0.986981594	25,573,800
2002	172,662,650	191,175,600	0.903197726	24,129,000
2001	170,900,030	188,595,400	0.906168242	23,866,400
2000	174,729,360	183,881,500	0.942931906	24,659,800
1999	173,331,530	178,560,000	0.970717083	20,874,500
1998	147,636,220	173,061,463	0.853085356	23,084,600
1997	148,528,900	163,353,900	0.907332851	16,449,600
1996	148,422,900	152,933,651	0.97	12,571,300
1995	142,978,100	143,306,900	0.998	9,132,400
1994	106,571,500	13,362,600	0.7975	8,530,700
1993	105,837,100	125,961,600	0.84	8,522,400

*Capital Improvement Plan*

2011 budget year has a capital projects plan of \$56,200. Projects and items proposed include the following below:

<b>CAPITAL PROJECTS PLAN</b>				
<b><u>PROPOSED MULTI- YEAR PLAN</u></b>				
	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<b>PROPOSED IMPROVEMENTS:</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<u>Police</u>				
Replacement Squad	\$25,000		\$26,000	
Squad Change Over	\$3,000		\$3,000	
Computer System	\$10,700	\$4,000		
Tazer Upgrade			\$16,000	
Communication Upgrade	\$2,000	\$30,000		
<u>Library</u>				
Computers	\$3,500			
Interior Signs	\$5,000			
Landscaping	\$2,000			
Fence	\$0			
<u>Fire Department</u>				
Unit 2363			\$80,000	
Unit 2386			\$100,000	
Village Hall and DPW				
Election Equipment		\$1,300		
Computers				\$2,500
132nd Street			\$200,000	

Glendale 128th-132nd			\$150,000	
127th Street			\$300,000	
Chipper		\$16,500		
DPW Facility Updates (Roof)	\$5,000	\$65,000		
Land of Lakes Impro.				\$2,000
Slots in Fence		\$1,000		
<b>TOTAL EXPENDITURES:</b>	<b>\$56,200</b>	<b>\$117,800</b>	<b>\$875,000</b>	<b>\$4,500</b>

These projects have been identified over the last several years as a priority for the community.

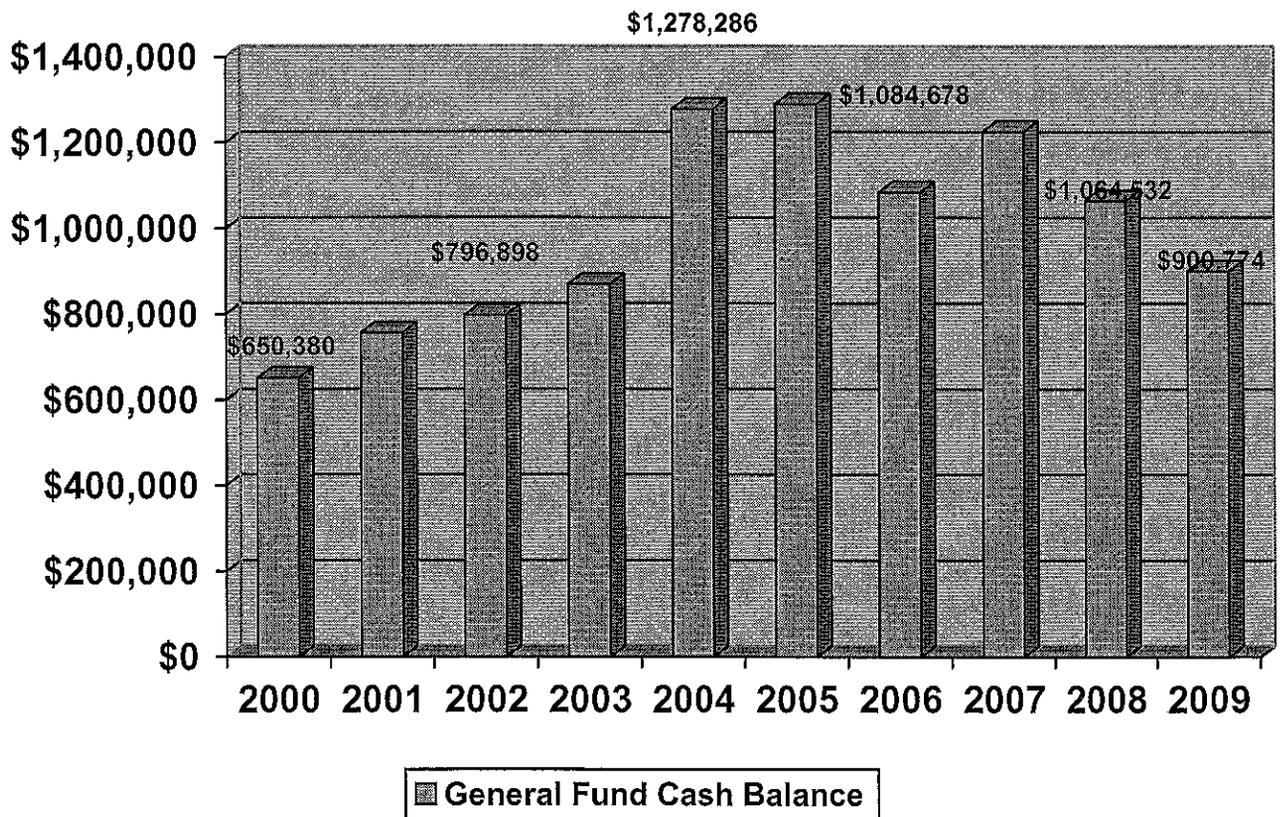
### *StormWater Utility*

In 1999 the Village Board implemented a Storm water utility fee based on the zoning and use of each property within the Village. This fee generates approximately \$237,000 annually. The Utility is designed to generate and account for operations that manage our Storm Water Utility. The bulk of the storm water Utility is underground. The system is designed to convey rain water from properties around Butler into the Menomonee River. By having this system in place and well maintained, the Village of Butler can avoid floods along with other hazards associated with standing water. The money generated from this fee is placed in a special revenue fund and is used exclusively for storm water improvements and maintenance. The Utility for several years mainly was a tool to facilitate the debt which the Village undertook in the late 90's to put a massive 72 inch Stormwater pipe in the ground which runs almost the entire length of the Village from Ruby Ave North to the Little Menomonee River. This pipe relived the massive street and property flooding which occurred on the South end of the Village during major rain events. In recent years, the Utility has begun replacing and repairing Storm water catch basins. Additionally, the

Utility also funds work with the Wisconsin Department of Natural Resources in maintaining several permits. These permits have increased in cost and resources over the last three years. The Village works with our engineering firm R.A. Smith to stay compliant along with the other communities in our water shed.

### *General Fund Reserve Balance*

The Village of Butler is currently in a declining general fund reserve balance trend. Village Staff is extremely cognizant of the importance of keeping a strong reserve and will do everything possible to protect the reserve from declining revenues. The Village has a strong tradition of a healthy reserve balance for all of its funds. The Village should continue this practice moving forward with these unpredictable economic times.



## *Conclusion*

Currently, communities in Wisconsin are under a Levy limit and an expenditure restraint program. Moving forward the politics have shifted in Madison and the future of these programs is unclear. Due to this, the Village may need to be proactive in finding revenue sources to keep the general fund funded to meet the needs and wants of the citizens. The Village of Butler along with other local government units will have to continue to make difficult funding choices. The reduction of services or transfer of funding sources from Property Taxes and Shared State Revenue to user fees may need to be on future agendas.

A special note of thanks to all the Department Heads that assisted with their department budgets and especially to Village Treasurer and Deputy Clerk for numerous amendments on running the different budgets and reports. Their competence and dedication are sincerely appreciated.

I would also like to thank the Village President, Village Trustees and Residents for your interest, dedication and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,

Tim Rhode  
Village Administrator

**A**

**Accrual Basis** – A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.

**Activity** – Departmental efforts that contribute to the achievement of a set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes** – Commonly referred to as property taxes. Ad valorem taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Annualize** – Taking revenues or expenditures that occurred during the year and calculating their cost for a full year. As an example, a \$25,000 cost that occurs quarterly will have an annual cost of \$100,000.

**Appropriation** – A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Asset** – Resources owned or held by a government that have monetary value.

**Attrition** – A method of achieving a reduction in personnel by not refilling the positions created by layoffs.

**B**

**Bond** – A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond (General Obligation)** – A general obligation bond is backed by the full

faith, credit and taxing power of the government.

**Bond (Revenue)** – A revenue bond is backed only by the revenues from a specific enterprise or project.

**Bond Refinancing** – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

## C

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** – A plan of revenues and expenditures to improve facilities, equipment and other infrastructure of the Village's for a defined period of time.

**Capital Improvements** – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

**Capital Improvement Program** – A collection of capital improvement projects to Village property that is defined by year over a fixed number of years to meet the needs of the Village. The program is approved by the Village Trustees annually.

**Capital Improvement Project** – A major construction, acquisition or renovation activity/project that adds value to a physical asset or significantly increases their useful life.

**Cash Basis** – A basis of accounting, in which revenue and expenditure transactions are recognized only when cash is increased or decreased.

**Component Units** – Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

## D

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit** – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** – An organizational unit that is functionally unique in its delivery of a service.

**Development-related fees** – Those fees and charges generated by building, development and growth in a community. Included are building permits, review fees and zoning/platting/subdivision fees.

**Disbursement** – The expenditure of monies from an account.

## E

**Employee Benefits** – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Benefits included are the government's share of Social Security and various pension, medical and life insurance plans.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements** – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the state or federal government (i.e., Road Use Tax).

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

## F

**FEMA** – Federal Emergency Management Agency

**Fiscal Policy** – A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides direction relative to the planning and programming of government budgets and their funding.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Butler’s local fiscal year is January 1-December 30. The federal fiscal year is October 1-September 30.

**Full-time Equivalent Position (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time parks employee working 20 hours a week or 1,040 hours per year would have an equivalent position of 0.5 of a full-time position.

**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves and carryover.

## G

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community.

**Grants** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

## I

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** - The physical assets of a government (e.g., streets, water main, sewer main, bridges, etc.).

## L

**League** - Wisconsin League of Municipalities

**Levy** - To impose taxes for the support of government activities.

**Line-item Budget** - A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt** - Debt with maturity of more than one year after the date of issuance.

## M

No definitions for M.

## N

No definitions for N.

## O

**Objective** - Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

**Obligations** – Amounts that a government may be legally required to meet out of its resources. They include encumbrances not yet paid.

**Operating Revenue** – Funds the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses** – The cost for personnel, materials and equipment required for a department to function.

## P

**Pay-as-you-go Basis** – A phrase used to describe a financial policy by which capital outlays are financed from current revenues versus borrowing.

**Personal Services** – Expenditures for salaries, wages and fringe benefits of a government's employees.

~~PILOT – Payment in Lieu of Taxes, is used >>>~~

**Prior-Year Encumbrances** – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserves. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Purpose** – A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

## Q

No definitions for Q.

## R

**Referendum** – The principal or practice of referring measures passed upon or proposed by the legislative body of voters, or electorate, for approval.

**Reserve** – An account used either to set-aside budgeted revenues that are not required for expenditure in the current budget year.

**Resolution** – An order of a legislative body that is less formal than an ordinance or statute.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

**Revaluation** – Every 5 years the Village Assessor reviews residential and some commercial property values to determine if assessed values should be changed from those submitted from the assessor.

**Revenue** – Sources of income financing the operation of government.

## S

**Source of Revenue** – Revenues are classified according to their source or point of origin

## T

**Taxes** – A collection of accounts used to capture revenue related to property tax (including TIF).

**Tax Exemptions** – Authority to reduce the assessed property tax value of a piece of property. Examples include Homestead and Veteran exemptions.

**Tax Increment Finance Collection Fund** – The fund that captures revenue relative to incremental taxes generated through the Village's urban renewal area.

**Tax Levy** – The resultant product when the tax rate per one thousand (\$1,000) dollars is multiplied by the tax base, and figuring in the assessment ratio, where applicable.

<b>Property Value for Residential Home</b>	<b>\$150,000</b>
/ \$1,000 of Valuation	\$150.00

* Village Tax Rate of \$7.52	\$1128
<b>Village Taxes for \$150,000 Butler Home</b>	<b>\$1128.00</b>

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

## U

**Unencumbered Balance** - The amount of an appropriation that is neither expanded nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Fees** - The payment of a fee for direct receipt of a public service by party who benefits from the service.

## W

**WCMA** - Wisconsin City/County Management Association

**WDNR** - Wisconsin Department of Natural Resources

**WDOT** - Wisconsin Department of Transportation

**Working Cash** - Excess of readily available assets over current liabilities; cash on hand equivalents that may be used to satisfy cashflow needs.

**No definitions for V, X, Y and Z.**

# VILLAGE OF BUTLER, WISCONSIN 2011 OPERATING BUDGET

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Prepared by:  
Village Administrator  
Timothy Rhode

# 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
<b>TOTAL RATE/1,000:</b>	<b>\$6.79</b>	<b>\$6.47</b>	<b>\$6.21</b>	<b>\$6.16</b>	<b>\$7.78</b>	<b>\$7.53</b>	<b>\$7.26</b>	<b>\$7.11</b>	<b>\$8.17</b>	<b>\$8.25</b>

**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
\$ of Wisconsin	\$43,164	\$0.18	\$43,164	\$0.18	44,257	\$0.18	44,525	\$0.18	44,435	0.232
Waukesha County	\$442,656	\$1.99	\$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			
<b>TOTAL LEVY: Ham.</b>	<b>\$4,177,128</b>	<b>\$19.78</b>	<b>\$4,151,359</b>	<b>\$19.79</b>	<b>4,795,170</b>	<b>\$19.41</b>	<b>4,599,563</b>	<b>N/A</b>	<b>4,466,630</b>	<b>N/A</b>
<b>Meno Falls</b>	<b>\$3,407,078</b>	<b>\$21.22</b>	<b>\$3,301,758</b>	<b>\$21.09</b>		<b>\$19.72</b>				

**NET TAX RATE -**

(Less Credit):	2011 Rate	2010 Rate	2009 Rate	2008 Rate	2007 Rate	2006 Rate	2005 Rate	2004 Rate	2003 Rate	2002 Rate
Hamilton School District	\$19.79	\$19.79	\$19.41	\$18.50	21.886	21.84	22.72	21.14	22.72	23.09
Meno Falls School District	\$21.22	\$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 ESTIMATED 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.

**Tax Impact increase of 3%**

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

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 ACTUAL	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
<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>\$2,119,225</b>	<b>\$14,385</b>	<b>0.68</b>
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!
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>297100</b>	<b>\$175,000</b>	<b>\$213,919</b>	<b>\$445,303</b>	<b>\$1,472,000</b>	<b>\$67,920</b>	<b>-\$1,404,080</b>	<b>-95.39</b>
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!
<b>TOTAL DEBT REVENUE</b>		<b>\$658,838</b>	<b>\$601,766</b>	<b>\$707,446</b>	<b>\$643,702</b>	<b>\$849,034</b>	<b>\$205,332</b>	<b>31.90</b>
Garbage Fee		80000						
<b>TOTAL REVENUES:</b>	<b>2,981,222</b>	<b>\$2,786,873</b>	<b>\$2,803,821</b>	<b>\$3,210,965</b>	<b>\$4,220,542</b>	<b>\$3,036,179</b>	<b>-\$1,184,363</b>	<b>-28.06</b>

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	\$118,866	\$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
<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>\$2,119,225</b>	<b>\$14,385</b>	<b>0.68</b>
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
<b>TOTAL EXPENDITURES:</b>	<b>2,767,220</b>	<b>\$2,786,873</b>	<b>\$2,803,821</b>	<b>\$3,155,965</b>	<b>\$4,220,542</b>	<b>\$3,036,179</b>	<b>-\$1,184,363</b>	<b>-28.06</b>
			\$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
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

VILLAGE OF BUTLER - 2011 BUDGET SUMMARY

GENERAL, DEBT SERVICE AND CAPITAL PROJECTS 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 Apportioned	\$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	\$0	\$100,000	\$111,297	\$55,000	\$0	\$0	\$0	#DIV/0!
Sanitation Disposal Fee	\$0	\$0	\$80,000	\$0	\$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>\$3,185,194</b>	<b>\$4,220,542</b>	<b>\$3,036,179</b>	<b>-\$1,184,363</b>	<b>-28.06</b>

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	\$0	\$16,907	\$20,000	\$26,000	\$30,616	\$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>\$2,119,225</b>	<b>\$46,624</b>	<b>2.27</b>
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
<b>TOTAL GENERAL, DEBT &amp; CAPITAL FUN</b>	<b>\$2,759,560</b>	<b>\$2,645,120</b>	<b>\$2,764,360</b>	<b>\$2,803,821</b>	<b>\$3,155,965</b>	<b>\$4,220,542</b>	<b>\$3,036,179</b>	<b>\$1,064,577</b>	<b>33.73</b>

\$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 imposed Revenue cap for 2011 budget:	2%	\$1,464,250	\$29,299
	3%	\$1,508,900	\$43,949
	4%	\$1,523,549	\$58,598

**2011 GENERAL FUND REVENUES  
SUMMARY**

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

**BUDGET COMMENTS:**

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

**REVENUES**

PROPERTY AND OTHER TAXES

2005	2006	2007	2008	2009	2010	2010	2010	2010	2011	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	70%	BUDGET	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
1,167,363	1,199,228	1,114,185	1,214,782	1,302,566	1,324,951	\$1,324,951	Property Tax	1369778		\$44,827	3.38
36,497	36,497	36,497	36,495	73,982	73,500	73,500	Utility Payment/PILOT	73500		\$0	0.00
942	703	937	680	1,222	685	1,000	Interest on	1000		\$0	0.00
	19,845						Deing/ OMITTED				
<b>1,204,802</b>	<b>1,256,273</b>	<b>1,151,619</b>	<b>1,251,957</b>	<b>1,377,770</b>	<b>1,325,636</b>	<b>1,399,451</b>	<b>TOTALS</b>	<b>1,444,278</b>		<b>\$44,827</b>	<b>3.20</b>

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

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

**BUDGET COMMENTS:**

\* Keep in mind, as building permit revenues come into the Village 60-70% go to Independent Inspection 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	130,531	107,784	84,197	135,000	Court Penalties and Costs	130,000	-\$5,000	-3.70
5,657	5,195	4,690	3,810	4,945	2,550	3,700	Parking Violations	3,300	-\$400	-10.81
50	0	0	0	0	0	0	False Alarms	0	\$0	#DIV/0!
<b>55,435</b>	<b>63,808</b>	<b>91,204</b>	<b>134,341</b>	<b>112,729</b>	<b>86,747</b>	<b>138,700</b>	<b>TOTALS</b>	<b>133,300</b>	<b>-\$5,400</b>	<b>-3.89</b>

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

**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.

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## REVENUES

### PUBLIC CHARGES FOR SERVICES

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

#### 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	2005	2006	2007	2008	2009	2010	2010	2010	2011	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	BUDGET	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
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
303,504	340,375	370,807	329,619	395,606	403,243	300,405	335,190	Public Works	367,900	32,710
105,576	113,427	114,167	129,554	117,226	138,585	109,752	135,509	Recreation/Education	138,439	2,930
123,761	119,400	126,336	136,165	133,145	127,194	103,349	135,890	Conservation/Develop	134,543	-1,347
0	27,118	0	0	16,907	0	0	26,000	Contingency Acct.	30,616	4,616
<b>1,708,613</b>	<b>1,822,083</b>	<b>1,839,691</b>	<b>1,974,218</b>	<b>2,118,740</b>	<b>2,203,277</b>	<b>1,715,267</b>	<b>2,104,840</b>	<b>Total General Fund</b>	<b>2,119,225</b>	<b>14,385</b>
684,357	673,647	680,000	658,838	601,766	707,446	601,765	643,702	Debt Service Fund	849,034	205,332
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
<b>859,357</b>	<b>848,647</b>	<b>977,100</b>	<b>833,838</b>	<b>815,685</b>	<b>1,097,749</b>	<b>2,028,255</b>	<b>2,115,702</b>	<b>Total Debt &amp; Capital Fund</b>	<b>916,954</b>	<b>-1,198,748</b>
<b>2,567,970</b>	<b>2,670,730</b>	<b>2,816,791</b>	<b>2,808,056</b>	<b>2,934,425</b>	<b>3,301,026</b>	<b>3,743,522</b>	<b>4,220,542</b>	<b>TOTAL-ALL FUNDS:</b>	<b>3,036,179</b>	<b>-1,184,363</b>

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
<b>282,535</b>	<b>298,693</b>	<b>324,317</b>	<b>350,189</b>	<b>339,211</b>	<b>360,796</b>	<b>280,660</b>	<b>351,487</b>	<b>TOTALS</b>	<b>342,523</b>	<b>-8,964</b>	<b>-2.55</b>

**GENERAL GOVERNMENT EXPENDITURES**

VILLAGE BOARD

2004	2005	2006	2007	2008	2009	2010	2010	2010	2010	2011	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	EXPENDITURES:	BUDGET	BUDGET	Change	CHANGE
3,000	3,000	3,000	3,033	3,000	3,000	2,500	3,000	Vill. Pres. Salary	3,000	3,000	0	0.00
230	230	229	229	235	229	191	230	Vill. Pres. Benefits	230	230	0	0.00
100	100	0	0	0	0	0	100	Vill. Pres. Expense	100	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	12,000	0	0.00
871	918	879	918	918	917	765	920	Vill. Board Benefits	930	930	10	1.09
24	100	0	20	71	22	69	100	Vill. Board Expense	100	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>16,168</b>	<b>13,525</b>	<b>16,350</b>		<b>16,360</b>	<b>16,360</b>	<b>10</b>	<b>0.06</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	2005	2006	2007	2008	2009	2010	2010	2011	%	
										ACTUAL
20128	20,421	21,432	23,122	24,032	24,484	19,765	25,782	25,782	0	0.00
8858	10,252	10,197	8,842	9,964	10,233	6,930	11,881	11,881	0	0.00
9305	8,985	10,914	14,155	17,668	19,338	13,353	19,102	17,600	-1,502	-7.86
21923	12,000	22,314	48,014	12,757	26,813	7,424	\$13,000	10,000	-3,000	-23.08
15365	18,000	17,346	13,767	18,099	37,052	21,558	25,000	20,400	-4,600	-18.40
200	500	510	425	0	533	140	500	2,000	1,500	300.00
<b>75,779</b>	<b>70,158</b>	<b>82,713</b>	<b>108,325</b>	<b>82,520</b>	<b>118,453</b>	<b>69,170</b>	<b>95,265</b>	<b>87,663</b>	<b>-7,602</b>	<b>-7.98</b>

**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	%
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	7,000	Administrator Expenses	7,000	100	1.45
10,141	13,500	14,674	13,091	18,509	20,826	19,295	20,000	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	49,000	Property & Liability Ins	49,000	-5,862	-10.68
		0	0	3,946	1	0	1,000	Planning	0	-1,000	-100.00
<b>116,480</b>	<b>132,787</b>	<b>142,204</b>	<b>143,809</b>	<b>136,253</b>	<b>126,789</b>	<b>124,209</b>	<b>155,762</b>	<b>TOTALS</b>	<b>151,000</b>	<b>-4,762</b>	<b>-3.06</b>

#### 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	2005	2006	2007	2008	2009	2010	2010	2010	2011	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	EXPENDITURES:	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
2,630	2,629	2,705	2,777	2,969	3,087	2,675	3,310	Deputy Clerk Benefits	3,100	-210
1,441	2,230	1,080	1,770	1,620	1,513	779	1,600	Deputy Clerk Expenses	1,600	0
2,383	2,010	145	2,252	3,916	2,029	1,232	3,000	Election	1,500	-1,500
450	450	66	0	0	248	42	100	Licenses & Permits	100	0
<b>20,858</b>	<b>21,073</b>	<b>18,441</b>	<b>21,510</b>	<b>24,257</b>	<b>23,047</b>	<b>18,236</b>	<b>24,610</b>	<b>TOTALS</b>	<b>22,450</b>	<b>-2,160</b>

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

**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	2005	2006	2007	2008	2009	2010	2010	2010	2011	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	EXPENDITURES:	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
8,644	9,300	10,642	12,567	12,052	11,216	9,883	12,000	Community Building	12,000	0
										50.00
										0.00
<b>21,340</b>	<b>23,800</b>	<b>29,573</b>	<b>25,586</b>	<b>44,040</b>	<b>39,694</b>	<b>25,386</b>	<b>22,000</b>	<b>TOTALS</b>	<b>27,000</b>	<b>22.73</b>

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

**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.

# PUBLIC SAFETY EXPENDITURES

## FIRE DEPARTMENT

2004	2005	2006	2007	2008	2009	2010	2010	2010	2010	2011	2011	%
BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
\$87,826	\$100,000	\$100,000	\$100,000	\$100,000	102,821	N/A	102800	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	8415	Taxes	8,415	0	0.00
\$56,243	\$59,877	\$62,273	\$64,763	\$63,045	64,937	N/A	59946	59946	Daytime Wages	54,143	-5,803	-9.68
\$4,303	\$4,564	\$4,749	\$4,914	\$4,823	4,968	N/A	4586	4586	Daytime Taxes	4,143	-443	-9.66
\$2,900	\$5,330	\$5,330	\$5,350	\$5,350	5,350	N/A	5350	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	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	1000	Public Relations	1,000	0	0.00
\$4,100	\$4,100	\$4,100	\$4,100	\$6,100	3,100	N/A	3100	3100	Drills & Training	1,800	-1,300	-41.94
\$5,560	\$8,000	\$11,213	\$11,213	\$9,700	9,700	N/A	9700	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	14500	Insurance & Bonds	14,500	0	0.00
\$900	\$3,900	\$3,900	\$3,900	\$3,200	3,200	N/A	500	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	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	4000	Accounting Fees	4,500	500	12.50
\$4,115	\$5,000	\$6,000	\$6,000	\$6,000	6,000	N/A	8000	8000	Equip. Recertification	8,000	0	0.00
\$360	\$0	\$0		\$6,840	6,840	N/A	6840	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	7183	Equipment Replacement	7,183	0	0.00
\$5,900	\$3,000	\$3,750	\$3,750	\$3,750	4,000	N/A	4500	4500	Rescue Squad Supplies	4,500	0	0.00
\$1,560	\$1,300	\$700	\$1,000	\$1,000	1,500	N/A	2500	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	750	Unemployment	750	0	0.00
\$750	\$0	\$0				N/A			Occupancy Inspections		0	#DIV/0!



**PUBLIC WORKS EXPENDITURES**

**PUBLIC WORKS**

2004	2005	2006	2007	2008	2009	2010	2010	2010	2011	2011	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	EXPENDITURES:	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
<b>214,255</b>	<b>250,075</b>	<b>210,921</b>	<b>279,171</b>	<b>326,918</b>	<b>296,463</b>	<b>228,508</b>	<b>252,190</b>	<b>TOTALS</b>	<b>275,900</b>	<b>23,710</b>	<b>9.40</b>

**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.



**CULTURE, RECREATION & EDUCATION**

**2010 GENERAL FUND EXPENSE BUDGET - LIBRARY**

2004	2005	2006	2007	2008	2009	2010	2010	2010	2011	%	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	75%	BUDGET	EXPENDITURES:	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
<b>70,848</b>	<b>87,152</b>	<b>87,191</b>	<b>97,801</b>	<b>93,033</b>	<b>106,001</b>	<b>84,291</b>	<b>108,509</b>	<b>TOTALS</b>	<b>111,764</b>	<b>3,255</b>	<b>3.00</b>

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

**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**

**2010 GENERAL FUND EXPENSE BUDGET**

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

**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)	\$85,154	\$79,839	\$191,963	\$90,662	\$133,661	\$140,000	\$139,122	-878	-0.63
Tax Levy	\$150	\$300	\$1,329	\$471	\$500	\$500	\$500	0	0.00
Interest Income									
<b>TOTAL REVENUE:</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>\$849,034</b>	<b>205,332</b>	<b>24.18</b>

**2011 DEBT SERVICE EXPENDITURES:**

	P	I	Total
General	\$160,181	\$121,656	\$281,837
Storm Water	\$70,000	\$22,620	\$92,620
Sanitary	\$80,000	\$19,223	\$99,223
TIF	\$296,432	\$52,173	\$348,605
Fire Truck	\$23,075	\$3,674	\$26,749
	\$629,688	\$219,346	\$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 stabilize 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 Item:	Actual	Budget	YTD	Proposed	Proposed	Proposed	Proposed
<b>PROPOSED IMPROVEMENTS:</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Sidewalk Repairs		\$10,000	\$10,000	\$8,943				
Village Hall Records Retentions System	\$20,000							
Cable Uplink System	\$7,219							
<b>Police</b>								
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		
<b>IV</b>								
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						
<b>Fire Department</b>								
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				