

# VILLAGE OF BUTLER, WISCONSIN 2012 OPERATING BUDGET

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Prepared by:  
Village Administrator  
Jesse Thyess

# 2012 OPERATING BUDGET

Village of Butler, Wisconsin

January 1, 2012 to December 31, 2012

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## VILLAGE OFFICIALS

### Village President

Richard A. Ensslin

### Village Trustees

At-Large: Walter J. Woloszyk (13)  
At-Large: Susan Hesselgrave (12)  
At-Large: William Benjamin (13)  
At-Large: Dave Hesselgrave (12)  
At-Large: Mary Turnbull (12)  
At-Large: Michael Thew Sr. (13)

### Village Administration/Department Heads

Jesse Thyges - Village Administrator/Clerk  
Barb Spinney - Village Treasurer  
Carolyn Jahnke - Deputy Clerk  
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*

## *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.

**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 Section 3-1-3 of the Village Code. 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. 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.

The budget process also looks 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***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; Public Works (Streets, Water, Sewer & Sanitation), Administrative Services, Parks & Recreation, Library, Police and Fire

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 administers 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.

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 built by the Friends of the Butler Library in 2008.

The Village of Butler has a successful TIF (Tax Increment Financing 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 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 2012 BUDGET TIMELINE

Due Date	Responsibility	Action
Due Date	Responsibility	Action
August 15, 2011	Village Administrator	Submit budget worksheets/Timeline/ 5 year CIP to Department Heads
September 15, 2011	Department Heads	Submit completed worksheets to Village Administrator
September 15, 2011	Department Heads	Submit 5 year capital requests to Village Administrator
September 15-30, 2011	Village Administrator Department Heads	Review/Adjust Department Budget Requests
September 15-30, 2011	Village Administrator	Compile and assemble 2012 (DRAFT) Budget Document and Capital Project Plan
October 4, 2011	Village Finance Committee	Board approves Revenue Projections
October 4, 2011	Village Board Meeting	Deliver 2012 (DRAFT) Budget Document and Capital Project Plan to Elected Officials to set a public hearing date
Week of October 10th	Village Administrator	Send public hearing notice to newspaper & Post hearing notice to comply with statutory publication requirements
October 18, 2011	Village Board Meeting	Finance Committee Review Debt Service and 5 Year Capital Project Plan
November 1, 2011	Village Board Meeting	Budget Session #2 (2012 General Fund & Capital)
November 29, 2011	Village Administrator	Public Hearing & Adoption of 2012 Budget

# VILLAGE OF BUTLER, WISCONSIN

January 1, 2012

To:

Village President Ensslin  
Village Board of Trustees  
Residents of the Village of Butler

**RE: 2012 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 2012 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 our hope that this budget serves as an effective policy document, financial planning tool, operational tool and communication device.

## *2011 - Year in Review*

2011 marked a year of significant changes for the Village of Butler. Not only through significant changes in state law which greatly altered the way municipalities conducted business but also with the turnover of the Village Administrator's position.

The Village continued to monitor its stormwater facilities to best identify the "problem areas" within the Village in order to focus future efforts on updating the system to accommodate heavy rain events and to reduce flooding. A major storm water management project was completed in 2011 in the form of a regional stormwater retention basin that was constructed on the Flexo-Graphics property. This public/private cooperative effort helped the Village move toward compliance with the Milwaukee Metropolitan Sewerage District's stormwater regulations.

The Village's road salt inventory took a hit with the icy and snow-filled winter of 2010-2011. "Hats off" to our Public Works crew who worked hard to keep the Village streets open and safe for travel.

The Department of Public Works building received a new roof as a part of ongoing maintenance/upgrades of Village facilities to ensure a longer lifespan.

The south wall of Village Hall was tuck-pointed to help improve the weatherproofing of the building and to further increase the energy efficiency that was realized through the remodeling project. Painting of the south wall of Village Hall is tentatively scheduled for spring of 2012.

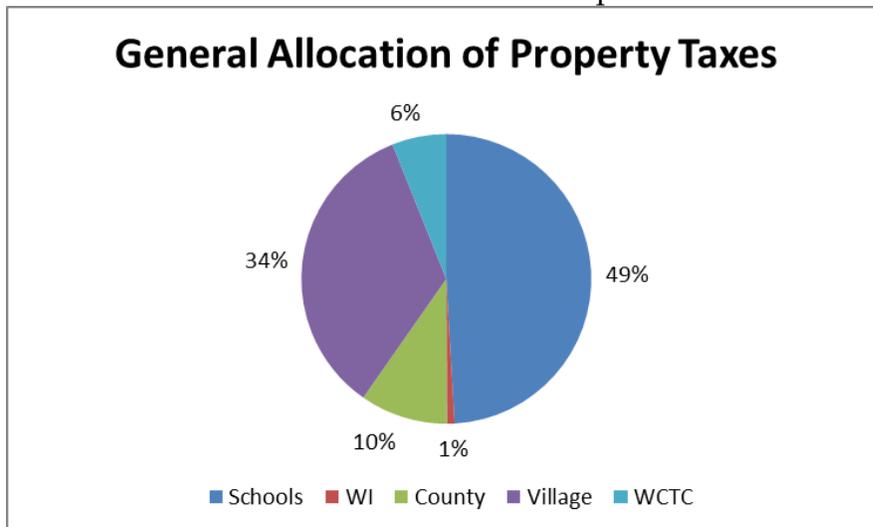
### ***2012 Preliminary Budget Process***

In light of the new State legislation which effectively froze the property tax levy, Department Heads were directed to prepare a “zero increase” budget request (if possible) and to identify any potential savings opportunities. After reviewing the proposed budgets and making the appropriate amendments, Village Administrator compiled the 2012 Budget.

### ***2012 Budget Highlights***

Staff is proposing a Village tax rate of \$6.83 (before state aids) which would be an increase of 4 cents from the 2011 Budget tax rate of \$6.79. The proposed taxes levied against real and personal property in 2012 will generate \$1,508,900 which is a 0% increase over 2011. The slight increase in the Village’s tax rate is due to the lowered assessed value of properties. Unfortunately the assessed value of properties is “market driven” and the Village has no control over these values.

The overall tax rates, which include all of the taxing jurisdictions, will also see an increase. The tax rate for Butler residents in the Hamilton District will be \$18.33 which is up from \$18.02 in 2011. Additionally residents in the Menomonee Falls District will see a tax rate of \$19.63 up from \$19.47 in 2011.



As illustrated in the graphic shown above, approximately 34% of the taxes that a resident pays stay with the Village. The remainder of the property tax bill that is paid is divided among the other taxing jurisdictions including; the school districts, Waukesha County, the local Technical College district, and the State of Wisconsin.

The Village Board approved the Budget with slight decreases to most of the Departments. A moderate increase was approved in the area of Public Safety to address increased operational costs of the Fire Department.

### ***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. Due to previous cost savings and the diligent oversight of the expenditure of these funds the 2009 borrowing will be able to account for 2012 capital projects as well. Secondly, in the fall of 2011, the Village borrowed General Obligation debt to refinance a 2007 State Trust Fund Loan that was taken out for projects within The Tax Incremental Financing District. It should be noted that while this refinancing will benefit the Tax Incremental Financing District's debt service and not the Village's general debt service, an overall cost savings will be realized.

Budget year 2012 brings no scheduled borrowing for the Village. However, if so desired, the Village has additional bonding capacity per State Statutes. Currently the Village has \$4,405,930 borrowed in General Obligation Debt. Ongoing management of the Village's debt will be paramount in the overall budgeting process for future years.

The valuations chart, shown below, illustrates a decrease of total actual valuation from **\$242,294,330** (2011) from **\$243,508,280** (2010). This decrease translates to a bonding capacity limit of \$12,114,717 (5% of the actual valuation). The Village currently has outstanding general obligation debt of \$3,336,403.

***Valuation Trends Table:***

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District #1 Equalized
<b>2011</b>	<b>242,294,330</b>	<b>234,430,800</b>	<b>1.03</b>	<b>35,492,400</b>
2010	243,508,280	230,597,000	1.03	35,109,200
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

2012 budget year has a capital projects plan of \$88,928. Projects and items proposed include the following below:

CAPITAL PROJECTS PLAN						
PROPOSED MULTI- YEAR PLAN						
PROPOSED IMPROVEMENTS:	Budget	YTD	Proposed	Proposed	Proposed	Proposed
	2011	2011	2012	2013	2014	2015
<b>Police</b>						
Replacement Squad	\$25,000	\$25,000		\$26,000		\$26,000
Squad Change Over	\$3,000	\$2,899		\$3,000		\$5,000
Light Upgrade Unmarked						
Siren Controlers					\$6,000	
Computer System	\$10,700	\$17,077				
Tazer Upgrade			\$16,000			
Communication Upgrade	\$2,000	\$0		\$30,000	\$45,000	
<b>Library</b>						
Folding Dividing Door			\$6,500			
Computers	\$3,500	\$2,037				
Interior Signs	\$5,000	\$4,353				
Landscaping	\$2,000	\$1,844				
Copy Machine	\$0			\$2,500		
<b>Fire Department</b>						
FEMA Grant match (radios/turnout gear)			\$9,609			
FEMA Grant match (engine replacement)			\$23,019			
Unit 2386						
Unit 2363				\$80,000		
Unit 2386					\$100,000	
<b>Village Hall and DPW</b>						
Election Equipment			\$1,300			
DPW Facility (Garage Door Upgrades)				\$2,500	\$8,000	
Zero-Turn Lawn Mower				\$15,000		
Computers					\$2,500	
132nd Street				\$200,000		
Glendale 128th-132nd				\$150,000		
127th Street					\$300,000	
Chipper			\$22,000			
DPW Facility Updates (Roof)	\$5,000	\$20,000				
Centennial Banners for Streetlights			\$1,000			
Land of Lakes Impro.					\$2,000	
Slots in Fence & Diamond 1 Imp.			\$9,500			
Cost of Debt Issue						
<b>TOTAL EXPENDITURES:</b>	<b>\$56,200</b>	<b>\$73,210</b>	<b>\$88,928</b>	<b>\$509,000</b>	<b>\$463,500</b>	

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

## Storm Water 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. 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*

Due to the general unpredictability of the economy as well as the recent changes in State Law, the Village of Butler has experienced a declining general fund reserve balance trend. The Village has a strong tradition of a healthy reserve balance for all of its funds. This declining trend is anticipated to continue into the near future. Village Staff is extremely cognizant of the importance of keeping a strong reserve and will work towards reversing this trend.

### *Conclusion*

Currently, communities in Wisconsin are under a strict 0% Levy limit as well as an expenditure restraint program. Moreover there have been significant changes in State funding programs and grants. 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 considered in the future.

A special note of thanks to all the Department Heads and Staff for their efforts in the preparation of the 2012 Budget. Additionally, a thank you is due to the Village President, Village Trustees and Residents for their interest, dedication and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,

Jesse Thyes  
Village Administrator/Clerk

# GENERAL FUND

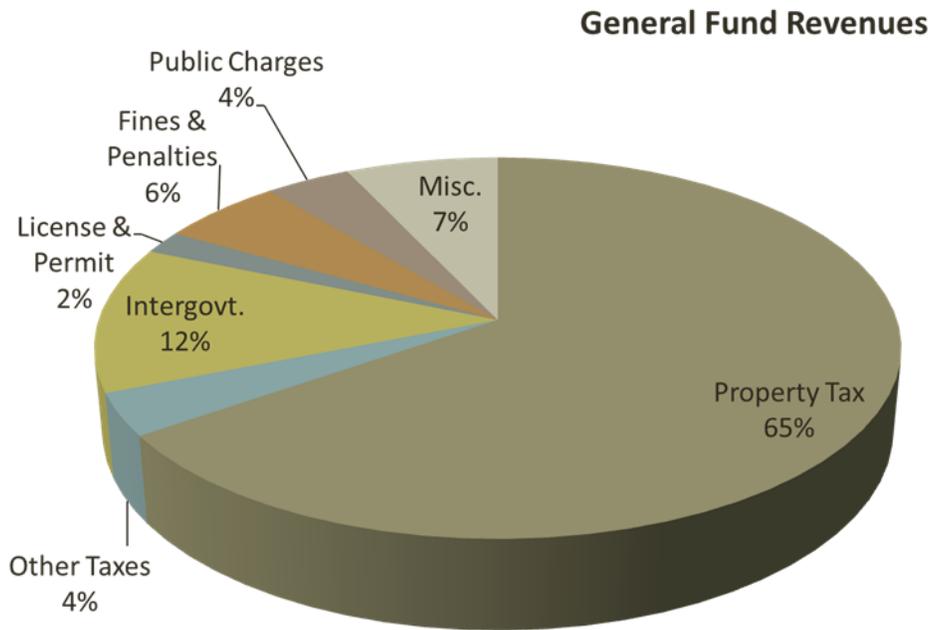
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*General Fund Summary*

The general fund functions as the chief operating fund for the Village. All financial transactions of the Village that pertain to general operations and the provisions of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere.

*Major Revenue Sources*

The main source of revenue for any community is its property tax levy. The same holds true for the Village of Butler where the property taxes that are collected account for 65% of the total revenues. State shared revenue (Intergovernmental Revenue) constitutes the second largest revenue source with such items as fines/penalties, permit fees, and public charges making up the remainder of the General Fund Revenues.



**2012 GENERAL FUND REVENUES  
SUMMARY**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
1,118,955.00	1,204,801.73	1,199,228.00	1,114,185.00	1,214,782.00	1,302,566.00	1,324,951	\$1,369,778	Property Taxes	\$ 1,347,635	-\$22,143	-1.62
39,632.00	36,497.00	57,045.00	36,700.00	37,175.00	75,204.00	75,793.00	\$74,500	Other Taxes	\$ 74,500	\$0	0.00
329,216.00	322,908.58	295,763.00	295,710.00	285,649.00	272,739.00	263,160.00	\$267,222	Intergovernmental	\$ 255,460	-\$11,762	-4.40
40,685.00	48,315.00	42,501.00	56,301.00	48,432.00	38,125.00	57,224.00	\$43,600	Licenses & Permits	\$ 39,800	-\$3,800	-8.72
54,254.00	55,435.00	63,808.00	91,204.00	134,341.00	112,729.00	108,155.00	\$133,300	Fines & Penalties	\$ 118,300	-\$15,000	-11.25
79,493.00	86,933.00	89,158.00	92,604.00	67,586.00	81,895.00	76,603.00	\$84,575	Public Charges	\$ 81,400	-\$3,175	-3.75
123,915.00	158,133.00	235,942.00	235,820.00	159,292.00	150,774.00	145,365.00	\$146,250	Miscellaneous	\$ 145,260	-\$990	-0.68
						0	\$0	Surplus Applied			
<b>1,786,150</b>	<b>1,913,023</b>	<b>1,983,445</b>	<b>1,922,524</b>	<b>1,947,257</b>	<b>2,034,032</b>	<b>2,051,251</b>	<b>\$2,119,225</b>	<b>TOTALS</b>	<b>\$ 2,062,355</b>	<b>-\$56,870</b>	<b>-2.68</b>
<b>BUDGET COMMENTS:</b>											
Property Tax Levy will remain the same as last year, however there was a slight increase in debt service therefore the property tax revenue figure is lower											
Overall decrease in revenues is anticipated. The largest decreases are;											
* State Transportation Aid (\$17,000)											
* Adjustment to Court Penalties & Fines (\$15,000)											
Actually seeing an increase in Expenditure Restraint Aid = \$14,000											

**REVENUES**

**PROPERTY AND OTHER TAXES**

<b>2004 ACTUAL</b>	<b>2005 ACTUAL</b>	<b>2006 ACTUAL</b>	<b>2007 ACTUAL</b>	<b>2008 ACTUAL</b>	<b>2009 ACTUAL</b>	<b>2010 Actual</b>	<b>2011 BUDGET</b>	<b>REVENUES</b>	<b>2012 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
1,118,955	1,167,363	1,199,228	1,114,185	1214782	1302566	1,324,951	\$1,369,778	Property Tax	\$ 1,347,635	-\$22,143	-1.62
36,497	36,497	36,497	36,497	36495	73982	75,107	73,500	Utility Payment/PILOT	\$ 73,500	\$0	0.00
3,135	942	703	937	680	1222	686	1,000	Interest on	\$ 1,000	\$0	0.00
		19,845						Delinq/ OMITTED			
<b>0</b>	<b>1,204,802</b>	<b>1,256,273</b>	<b>1,151,619</b>	<b>1,251,957</b>	<b>1,377,770</b>	<b>1,400,743</b>	<b>1,444,278</b>	<b>TOTALS</b>	<b>1,422,135</b>	<b>-\$22,143</b>	<b>-1.53</b>

**BUDGET COMMENTS:**

Property Tax Revenue = the total amount levied [\$1,508,900] minus the tax levy used for debt service [\$161,265]

PILOT payment from Hampton Regency: \$37,485 base payment x 0.5% increase in rent revenue = \$37,672

PILOT payment from the Water Utility = \$35,828

A tax levy increase could be made possible should the Village choose to "claim" post-2005 debt service payments as an adjustment to the tax levy.

This has not been done in the past and is not proposed for 2012.

**EXPLANATION OF REVENUES:**

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

\* The property tax is the total dollar amount that results from applying the municipal only tax rate to the assessed value of real estate and personal property in the Village.

\* The amount the tax levy finances is the difference between appropriated expenditures and other revenues in the budget.

\* The Water Utility makes a payment in lieu of taxes. The amount is based on applying the net local and school tax rate to the value of the utility. Legislation passed in 1995 modified the procedure so that the tax equivalent payment is not less than the taxes levied in 1994 payable in 1995

**REVENUES**

**INTERGOVERNMENTAL REVENUES**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
42,502	41,000	41,000	41,000	39,000	67,501	63,136	36,894	State Shared Rev.	\$ 28,615	-\$8,279	-22.44
49,985	46,000	30,300	30,810	30,768			29,666	Exp. Restraint	\$ 43,748	\$14,082	47.47
7,582	8,150	8,485	7,670	7,500	7,336	7,482	7,500	Fire Insurance	\$ 7,300	-\$200	-2.67
1,000	1,110	1,141	0	0	1,017	1,119	500	State Police Aids	\$ 700	\$200	40.00
205,292	206,807	206,190	195,881	186,087	176,782	169,794	170,679	State Trans. Aids	\$ 153,597	-\$17,082	-10.01
10,825	10,631	0	10,212	13,061	11,701	11,256	10,000	Recycling Grant	\$ 9,000	-\$1,000	-10.00
12,030	9,211	8,647	10,137	9,233	8,402	10,373	11,983	Computer Exempt	\$ 12,500	\$517	4.31

<b>329,216</b>	<b>322,909</b>	<b>295,763</b>	<b>295,710</b>	<b>285,649</b>	<b>272,739</b>	<b>263,160</b>	<b>267,222</b>	<b>TOTALS</b>	<b>255,460</b>	<b>-\$11,762</b>	<b>-4.40</b>
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**BUDGET COMMENTS:**

\* The Expenditure Restraint Program has increased.  
 State Transportation Aids down about 10%. Unclear what these numbers will do in the future due to 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**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
13,880	3,280	3,270	3,760	3860	3760	3,870	\$3,800	Liquor Licenses	\$ 3,800	\$0	0.00
2,210	1,630	2,035	1,805	2150	2780	2,290	\$2,400	Bartender Licenses	\$ 2,500	\$100	4.17
2,130	2,740	2,615	2,460	2200	2120	1,700	\$1,800	Electric Contr. Lic.	\$ -	-\$1,800	-100.00
1,530	1,646	1,804	1,556	1537	1635	1,717	\$2,200	Other Licenses	\$ 2,200	\$0	0.00
<b>19,750</b>	<b>9,296</b>	<b>9,724</b>	<b>9,581</b>	<b>9,747</b>	<b>10,295</b>	<b>9,577</b>	<b>\$10,200</b>	<b>SUBTOTAL LICENSES</b>	<b>\$ 8,500</b>	<b>-\$1,700</b>	<b>-16.67</b>
1,463	7,974	7,185	18,914	13937	13136	14,865	\$15,000	Building Permits	\$ 15,000	\$0	0.00
3,582	5,899	5,186	6,361	4425	3700	7,630	\$3,000	Electrical Permits	\$ 3,000	\$0	0.00
3,892	3,662	2,334	5,730	2496	2952	7,685	\$3,000	Plumbing Permits	\$ 3,000	\$0	0.00
1,828	3,182	2,273	2,891	2861	1767	1,721	\$1,600	HVAC Permits	\$ 1,600	\$0	0.00
919	940	301	1854	1622	1270	633	\$1,000	Sign Permits	\$ 850	-\$150	-15.00
4,538	3,915	3,592	4,185	3757	2775	3,673	\$3,000	Parking Permits	\$ 3,000	\$0	0.00
2,700	1,600	2,100	2,800	1900	1200	800	\$1,500	Occupancy Permits	\$ 1,250	-\$250	-16.67
500	200	400	700	0	100	300	\$100	Variance Permits	\$ 100	\$0	0.00
50	1650	50	0	0		1,350	\$1,200	Well Permits	\$ 1,000	-\$200	-16.67
1,463	9,997	9,356	3,285	7687	930	8,990	\$4,000	Other Permits	\$ 2,500	-\$1,500	-37.50
<b>20,935</b>	<b>39,019</b>	<b>32,777</b>	<b>46,720</b>	<b>38,685</b>	<b>27,830</b>	<b>47,647</b>	<b>\$33,400</b>	<b>SUBTOTAL PERMITS</b>	<b>\$ 31,300</b>	<b>-\$2,100</b>	<b>-6.29</b>
<b>40,685</b>	<b>48,315</b>	<b>42,501</b>	<b>56,301</b>	<b>48,432</b>	<b>38,125</b>	<b>57,224</b>	<b>\$43,600</b>	<b>TOTALS</b>	<b>\$ 39,800</b>	<b>-\$3,800</b>	<b>-8.72</b>

**BUDGET COMMENTS:**

\* Keep in mind, as building permit revenues come into the Village 60-70% go to Independent Inspeccion as an Expenditure.  
The State of WI is taking over the licensing of Electrical Contractors in 2012

**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**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
47284	49,728	58,613	86,514	130531	107784	104,180	130,000	Court Penalties and Costs	\$ 115,000	-\$15,000	-11.54
6970	5,657	5,195	4,690	3810	4945	3,975	3,300	Parking Violations	\$ 3,300	\$0	0.00
0	50	0	0			0	0	False Alarms	\$ -	\$0	0.00
<b>0</b>	<b>55,435</b>	<b>63,808</b>	<b>91,204</b>	<b>134,341</b>	<b>112,729</b>	<b>108,155</b>	<b>133,300</b>	<b>TOTALS</b>	<b>\$ 118,300</b>	<b>-\$15,000</b>	<b>-11.25</b>

**BUDGET COMMENTS:**

\*Looking to decrease Court Penalties based on the historical revenue trend.

**EXPLANATION OF REVENUES:**

\* Court penalties and costs are monetary collections for violations of various Village Ordinances either paid directly or as a result of municipal court proceedings. Additional penalties are collected as levied by the County and State and are passed through those entities.

\* Parking violations are penalties for violating parking ordinances.

\* False alarm revenue is the result of penalties assessed for false alarms for emergency services.

**REVENUES**

**MISCELLANEOUS REVENUES**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
			0	0		5,000	4500	DNR Tree Grant	\$ 4,500	\$0	0.00
0	0	0				6,200	6,200	K-9 Fund	\$ 6,200	\$0	0.00
13,300	13,000	22,444	16,678	18485	18498	17,665	12,000	Recycling Revenue	\$ 12,000	\$0	0.00
24,928	61,437	123,322	127,979	45858	11761	6,748	8,000	Interest Income	\$ 6,500	-\$1,500	-18.75
2,152	0	1,635	2,175	2085	1031	5	50	Sale of Recyclables	\$ 100	\$50	100.00
21,000	21,000	21,000	21,000	22000	22000	25,000	26,000	Payment from Water	\$ 26,000	\$0	0.00
		0				5,200	7,500	Payment from TIF	\$ 7,500	\$0	0.00
21,000	21,000	21,000	21,000	22000	22000	25,000	26,000	Payment from Sewer	\$ 26,000	\$0	0.00
						914	915	Rent from Chamber	\$ 960	\$45	4.92
		2,900	3,787	5134	25	500	0	Donations/Judgments	\$ -	\$0	0.00
21,000	21,000	21,000	21,000	22000	22000	25,000	26,000	Payment-Storm Util	\$ 26,000	\$0	0.00
16,388	16,323	17,641	18,451	19730	24,799	24,347	16,000	Cable TV Franchise	\$ 16,000	\$0	0.00
						1,855	0	Sale of Property	\$ -	\$0	0.00
9,250	4373	5,000	3,750	2000		3,725	3,785	Library/Fee's	\$ 3,500	-\$500	-12.50
						22166	0	Trans From Other	\$ -	\$0	0.00
							0	Capital Projects	\$ 10,000	\$0	0.00
<b>129,018</b>	<b>158,133</b>	<b>235,942</b>	<b>235,820</b>	<b>159,292</b>	<b>150,774</b>	<b>145,365</b>	<b>146,250</b>	<b>TOTALS</b>	<b>\$ 145,260</b>	<b>-\$990</b>	<b>-0.68</b>

**BUDGET COMMENTS:**

- \*Capital project cost which the General Fund will incur during 2012 for staff time spent on capital projects
- \*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 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. Funds are utilized for K-9 purposes only.
- \*Revenue from the DNR Tree Grant Program

**EXPLANATION OF REVENUES:**

- \* New Utility Fee was \$80,000 in 2007
  - \* Recycling Revenues are quarterly charges to the public to pay for a portion of the recycling program.
  - \* Sales of Recyclables represents any portion the Village receives from Waste Management from the sale of recyclable materials net of a \$33/ton processing fee.
  - \* Payments from water, sanitary sewer and the stormwater utility are in accordance with rates established by the Village for office space, vehicles and equipment (R-10-21). 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
- 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.

**REVENUES**

**PUBLIC CHARGES FOR SERVICES**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	\$ CHANGE	% CHANGE
378	205	343	681	190	119	231	300	Clerk Fees	\$ 200	-\$100	-33.33
2,808	2,245	265	8,837	330	414	2,028	500	Other Public Chg.	\$ 500	\$0	0.00
232	75	255	194	118	112	98	250	Police Dept. Fees	\$ 100	-\$150	-60.00
21,147	19,255	19,800	18,780	13866	15280	11,870	13000	Parking Meter Rev.	\$ 12,000	-\$1,000	-7.69
32,217	43,927	45,743	41,302	30098	40970	37,735	45000	Ambulance Fees	\$ 45,000	\$0	0.00
5,408	4,871	5,121	5,301	4667	7475	9,103	8400	Community Bldg Fees	\$ 8,000	-\$400	-4.76
7,285	5,693	6,698	6,705	7255	6499	5,842	7000	Park User Fees	\$ 6,000	-\$1,000	-14.29
10,018	10,662	10,567	10,567	10937	10889	9,696	10000	Softball Team Fees	\$ 9,500	-\$500	-5.00
0	0	366	237	125	137	0	125	Weed Control	\$ 100	-\$25	-20.00
<b>79,493</b>	<b>86,933</b>	<b>89,158</b>	<b>92,604</b>	<b>67586</b>	<b>81895</b>	<b>76,603</b>	<b>84,575</b>	<b>TOTALS</b>	<b>\$ 81,400</b>	<b>-\$3,175</b>	<b>-3.75</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.

*General Fund Expenditures by Department*

General Fund expenditure accounts are broken down in the following manner.

General Government:

- Village Board
- Legal & Judicial
- Administrative/Property Assessment/Insurance
- Clerk
- Treasurer/Accounting
- Building Maintenance

Public Safety:

- Police
- Fire

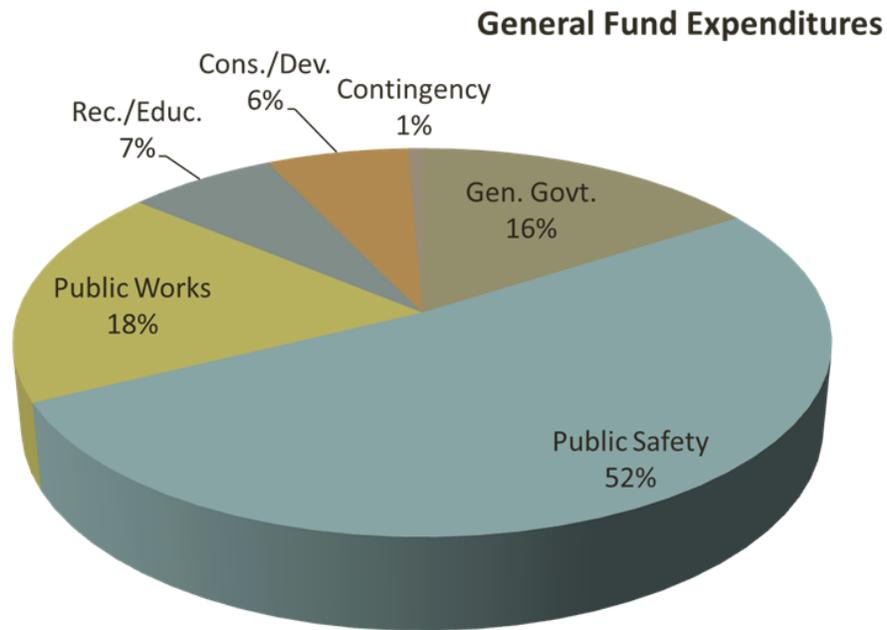
Public Works:

- Refuse & Recycling

Culture, Recreation & Education:

- Library
- Recreation

Conservation & Development



**VILLAGE OF BUTLER EXPENDITURE SUMMARY**

**2011**

**GENERAL FUND, DEBT SERVICE FUND & CAPITAL PROJECTS FUND**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
282,535	298,693	324,317	350,189	339,211	360,796	319,987	342,523	General Government	326,700	-15,823	-4.62
893,237	923,070	904,064	1,028,691	1,116,645	1,173,459	1,093,670	1,105,204	Public Safety	1,102,038	-3,166	-0.29
303,504	340,375	370,807	408,476	395,606	403,243	403,791	367,900	Public Works	366,845	-1,055	-0.29
105,576	113,427	114,167	129,554	117,226	138,585	130,068	138,439	Recreation/Education	135,479	-2,960	-2.14
123,761	119,400	126,336	136,165	133,145	127,194	144,860	134,543	Conservation/Develop	131,293	-3,250	-2.42
0	27,118	0	0	16,907	20,000	26,000	30,616	Contingency Acct.	0	-30,616	-100.00
<b>1,708,613</b>	<b>1,822,083</b>	<b>1,839,691</b>	<b>2,053,075</b>	<b>2,118,740</b>	<b>2,223,277</b>	<b>2,118,376</b>	<b>2,119,225</b>	<b>Total General Fund</b>	<b>2,062,355</b>	<b>-56,870</b>	<b>-2.68</b>
684,357	673,647	680,000	658,838	601,766	707,446	643,702	849,034	Debt Service Fund	847,377	-1,657	-0.20
175,000	175,000	297,100	175,000	213,919	390,303	1,472,000	67,920	Capital Project Fund	88,928	21,008	30.93
<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>2,115,702</b>	<b>916,954</b>	<b>Total Debt &amp; Capital Fund</b>	<b>936,305</b>	<b>19,351</b>	<b>2.11</b>
<b>2,567,970</b>	<b>2,670,730</b>	<b>2,816,791</b>	<b>2,886,913</b>	<b>2,934,425</b>	<b>3,321,026</b>	<b>4,234,078</b>	<b>3,036,179</b>	<b>TOTAL-ALL FUNDS:</b>	<b>2,998,660</b>	<b>-37,519</b>	<b>-1.24</b>

The maximum allowable increase in expenditures to qualify for ERP is a percentage equal to 60% of your net new construction, plus the change in CPI for planning purposes, this would allow an expenditures increase of 3.932% (.132% plus 3.8) ... The Village will see a decrease in expenditures for 2012 thus qualifying

**GENERAL GOVERNMENT**

**2010 GENERAL GOVERNMENT EXPENDITURE SUMMARY**

<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>		<b>2012</b>	<b>\$</b>	<b>%</b>
<b>ACTUAL</b>	<b>BUDGET</b>	<b>EXPENDITURES:</b>	<b>BUDGET</b>	<b>Change</b>	<b>CHANGE</b>						
15,614	16,348	15,608	16,200	16,224	16,168	16,241	16,360	Village Board	<b>16,360</b>	0	0.00
75,779	70,158	82,713	108,325	82,520	118,453	88,851	87,663	Legal & Judicial	<b>84,832</b>	-2,831	-3.23
116,480	132,787	142,204	143,809	136,253	126,789	130,509	151,000	Administration Offices	<b>138,650</b>	-12,350	-8.18
20,858	21,073	18,441	21,510	24,257	23,047	24,090	22,450	Clerk	<b>23,858</b>	1,408	6.27
32,464	34,527	35,778	34,759	35,917	36,645	35,078	38,050	Treasurer/Accounting	<b>37,000</b>	-1,050	-2.76
21,340	23,800	29,573	25,586	44,040	39,694	25,218	27,000	Building Maintenance	<b>26,000</b>	-1,000	-3.70
<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>319,987</b>	<b>342,523</b>	<b>TOTALS</b>	<b>326,700</b>	-15,823	-4.62

**GENERAL GOVERNMENT EXPENDITURES**

**VILLAGE BOARD**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
3,000	3,000	3,000	3,033	3,000	3,000	3,000.00	3,000	Vill. Pres. Salary	<b>3,000</b>	0	0.00
230	230	229	229	235	229	229.56	230	Vill. Pres. Benefits	<b>230</b>	0	0.00
100	100	0	0	0	0	0.00	100	Vill. Pres. Expense	<b>100</b>	0	0.00
11,389	12,000	11,500	12,000	12,000	12,000	12,000.24	12,000	Vill. Board Salary	<b>12,000</b>	0	0.00
871	918	879	918	918	917	918.00	930	Vill. Board Benefits	<b>930</b>	0	0.00
24	100	0	20	71	22	92.88	100	Vill. Board Expense	<b>100</b>	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>16,240.68</b>	<b>16,360</b>	<b>TOTALS</b>	<b>16,360</b>	0	0.00
<b>BUDGET COMMENTS:</b>											
<b>PROGRAM DESCRIPTION:</b>											
* 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	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
20128	20,421	21,432	23,122	24,032	24,484	23,997	25,782	Muni. Court Salaries	<b>25,782</b>	0	0.00
8858	10,252	10,197	8,842	9,964	10,233	8,640	11,881	Muni. Court Benefits	<b>9,000</b>	-2,881	-24.25
9305	8,985	10,914	14,155	17,668	19,338	17,216	17,600	Muni. Court Expenses	<b>16,550</b>	-1,050	-5.97
21923	12,000	22,314	48,014	12,757	26,813	12,334	10,000	Legal Counseling	<b>11,000</b>	1,000	10.00
15365	18,000	17,346	13,767	18,099	37,052	26,524	20,400	Legal Prosecution	<b>20,500</b>	100	0.49
200	500	510	425	0	533	140	2,000	Recodification	<b>2,000</b>	0	0.00
<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>88,851</b>	<b>87,663</b>	<b>TOTALS</b>	<b>84,832</b>	-2,831	-3.23
<b>BUDGET COMMENTS:</b>											
* Slight increase in Legal expenses to better represent expenses											
* Court Clerk's wage and benefits equals 60% of wages with 40% in Police Admin Expenditure											
* increase in Recodification as we look to finalize the project											
<b>PROGRAM DESCRIPTION:</b>											
* 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											
<u>ADMINISTRATIVE / PROPERTY ASSESSMENT / INSURANCE</u>											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
33,141	37,927	28,389	31,598	31,018	26,051	21,895	28,000	Administrator Salary	24,150	-3,850	-13.75
15,066	18,390	11,310	12,970	15,193	12,842	15,276	16,000	Administrator Benefits	10,000	-6,000	-37.50
2,388	2,970	6,970	4,613	5,293	5,473	5,316	7,000	Administrator Expenses	4,500	-2,500	-35.71
10,141	13,500	14,674	13,091	18,509	20,826	21,673	20,000	Gen. Management Exp	19,000	-1,000	-5.00
23,827	18,500	28,876	28,865	28,910	29,234	29,189	31,000	Assessment of Property	31,000	0	0.00
31,917	41,500	51,985	52,672	33,384	32,362	37,160	49,000	Property & Liability Ins	50,000	1,000	2.04
		0	0	3,946	1	0	0	Planning	0	0	0.00
<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>130,509</b>	<b>151,000</b>	<b>TOTALS</b>	<b>138,650</b>	<b>-12,350</b>	<b>-8.18</b>
<b>BUDGET COMMENTS:</b>											
*Slight increase in Property and Liability Ins. Based on preliminary quote from provider and the State pool. Final numbers have been within 1% of quote in recent past.											
*General Management Exp. 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.											
<b>PROGRAM DESCRIPTION:</b>											
* 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**

**ADMINISTRATIVE / PROPERTY ASSESSMENT / INSURANCE**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	EXPENDITURES:	2012 BUDGET	\$ Change	% CHANGE
33,141	37,927	28,389	31,598	31,018	26,051	21,895	28,000	Administrator Salary	24,150	-3,850	-13.75
15,066	18,390	11,310	12,970	15,193	12,842	15,276	16,000	Administrator Benefits	10,000	-6,000	-37.50
2,388	2,970	6,970	4,613	5,293	5,473	5,316	7,000	Administrator Expenses	4,500	-2,500	-35.71
10,141	13,500	14,674	13,091	18,509	20,826	21,673	20,000	Gen. Management Exp	19,000	-1,000	-5.00
23,827	18,500	28,876	28,865	28,910	29,234	29,189	31,000	Assessment of Property	31,000	0	0.00
31,917	41,500	51,985	52,672	33,384	32,362	37,160	49,000	Property & Liability Ins	50,000	1,000	2.04
		0	0	3,946	1	0	0	Planning	0	0	0.00
<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>130,509</b>	<b>151,000</b>	<b>TOTALS</b>	<b>138,650</b>	<b>-12,350</b>	<b>-8.18</b>

**BUDGET COMMENTS:**

\*Slight increase in Property and Liability Ins. Based on preliminary quote from provider and the State pool. Final numbers have been within 1% of quote in recent past.

\*General Management Exp. 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	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
13,954	13,754	14,445	14,711	15,752	16,170	16,741	16,150	Deputy Clerk Salary	<b>16,308</b>	158	0.98
2,630	2,629	2,705	2,777	2,969	3,087	3,308	3,100	Deputy Clerk Benefits	<b>2,350</b>	-750	-24.19
1,441	2,230	1,080	1,770	1,620	1,513	791	1,600	Deputy Clerk Expenses	<b>1,600</b>	0	0.00
2,383	2,010	145	2,252	3,916	2,029	2,773	1,500	Election	<b>3,500</b>	2,000	133.33
450	450	66	0	0	248	478	100	Licenses & Permits	<b>100</b>	0	0.00

<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>24,090</b>	<b>22,450</b>	<b>TOTALS</b>	<b>23,858</b>	1,408	6.27
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**BUDGET COMMENTS:**

Salary & Benefits based upon time allocation among funds

\*Presidential election expense in 2012.

**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	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
12,818	12,735	14,500	13,742	14,865	14,555	15,170	15,600	Treasurer Salary	15,600	0	0.00
2,497	2,492	2,811	2,673	2,845	2,848	3,045	2,900	Treasurer Benefits	2,200	-700	-24.14
40	1,000	692	249	854	1,043	827	1,000	Treasurer Expenses	600	-400	-40.00
1,548	1,800	1,966	1,486	2,216	1,647	2,090	1,600	Data Processing	1,600	0	0.00
14,442	14,000	13,819	16,053	14,481	15,103	14,247	15,450	Auditing	15,500	50	0.32
1,119	2,500	1,990	556	656	1,449	-301	1,500	Personal Property and Bad Debt	1,500	0	0.00
<b>32,464</b>	<b>34,527</b>	<b>35,778</b>	<b>34,759</b>	<b>35,917</b>	<b>36,645</b>	<b>35,078</b>	<b>38,050</b>	<b>TOTALS</b>	<b>37,000</b>	<b>-1,050</b>	<b>-2.76</b>
<b>BUDGET COMMENTS:</b>											
* No major changes in this section.											
<b>PROGRAM DESCRIPTION:</b>											
* 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	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
12,696	14,500	18,931	13,019	31,988	28,478	13,038	15,000	Village Hall	<b>15,000</b>	0	0.00
8,644	9,300	10,642	12,567	12,052	11,216	12,180	12,000	Community Building	<b>11,000</b>	-1,000	-8.33
<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>25,218</b>	<b>27,000</b>	<b>TOTALS</b>	<b>26,000</b>	-1,000	-3.70

**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	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
134,348	136,804	140,478	149,236	155,101	160,929	232,442	215,908	Pol. Admin. Salaries	<b>215,908</b>	0	0.00
45,685	50,632	69,274	78,140	89,712	99,319	107,442	130,436	Pol. Admin. Benefits	<b>123,000</b>	-7,436	-5.70
7,996	12,580	8,232	9,019	13,881	16,383	12,889	13,650	Pol. Admin. Expense	<b>13,500</b>	-150	-1.10
290,237	286,438	287,306	343,034	382,756	387,769	270,448	285,000	Patrol Salaries	<b>285,000</b>	0	0.00
107,689	119,637	105,011	123,881	151,913	171,364	142,759	128,000	Patrol Benefits	<b>125,000</b>	-3,000	-2.34
55,269	57,569	35,886	40,334	35,873	29,221	32,479	40,100	Patrol Expenses	<b>41,000</b>	900	2.24
5,477	5,512	6,505	6,559	6,797	6,641	6,494	6,900	Street Meter Salary	<b>7,100</b>	200	2.90
422	400	517	531	520	518	556.75	550	Street Meter Benefits	<b>550</b>	0	0.00
661	250	313	168	34	125	155	750	Street Meter Expense	<b>0</b>	-750	-100.00
1,476	1,650	2,102	1,445	1,325	1,004	148	1,000	Investigation Expense	<b>1,900</b>	900	90.00
577	1,000	1,049	1,079	749	716	672	1,000	Education & Relations	<b>750</b>	-250	-25.00
7,193	5,500	6,316	5,265	6,379	6,403	4,514	7,000	Training Expense	<b>7,000</b>	0	0.00
<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>811,000</b>	<b>830,294</b>	<b>TOTALS</b>	<b>820,708</b>	-9,586	-1.15

**BUDGET COMMENTS:**

\* Police contract expired 1-1-2011 and several major items are on the table including 10 hour schedule, and retirement contributions  
The budget has been constructed with WRS contributions included.

**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	2011		2012	\$	%
BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
\$87,826	\$100,000	\$100,000	\$100,000	\$100,000	102,821	102800	100,000	Wages & Compensation	100,000	0	0.00
\$2,517	\$0	\$0						Radio Dispatching			
\$6,586	\$7,650	\$7,650	\$7,650	\$7,650	8,415	8415	8,415	Taxes	8,415	0	0.00
\$56,243	\$59,877	\$62,273	\$64,763	\$63,045	64,937	59946	54,143	Daytime Wages	54,143	0	0.00
\$4,303	\$4,564	\$4,749	\$4,914	\$4,823	4,968	4586	4,143	Daytime Taxes	4,143	0	0.00
\$2,900	\$5,330	\$5,330	\$5,350	\$5,350	5,350	5350	3,500	Fire Inspects/Prevent	3,500	0	0.00
\$3,750	\$5,750	\$5,750	\$5,750	\$6,250	6,250	6250	5,500	Operating Supplies & Mat.	6,457	957	17.40
\$1,000	\$0	\$0						Dues & Subscriptions		0	
\$1,000	\$0	\$0						Office supplies		0	
\$1,200	\$1,200	\$1,000	\$1,000	\$1,000	1,000	1000	1,000	Public Relations	1,000	0	0.00
\$4,100	\$4,100	\$4,100	\$4,100	\$6,100	3,100	3100	1,800	Drills & Training	1,300	-500	-27.78
\$5,560	\$8,000	\$11,213	\$11,213	\$9,700	9,700	9700	6,038	Telephone/Alarm/Comp	9,000	2,962	49.06
\$11,000	\$14,000	\$14,000	\$14,442	\$16,143	16,143	14500	14,500	Insurance & Bonds	16,700	2,200	15.17
\$900	\$3,900	\$3,900	\$3,900	\$3,200	3,200	500	3,600	Department of Welfare	3,700	100	2.78
\$6,500	\$7,000	\$12,400	\$13,000	\$13,000	17,000	20000	15,000	Truck Operation & Maint.	17,500	2,500	16.67
\$1,500	\$2,500	\$2,500	\$2,500	\$2,500	4,000	4000	4,500	Accounting Fees	4,500	0	0.00
\$4,115	\$5,000	\$6,000	\$6,000	\$6,000	6,000	8000	8,000	Equip. Recertification	8,000	0	0.00
\$360	\$0	\$0		\$6,840	6,840	6840	4,500	Fire and EMS School	4,000	-500	-11.11
\$0	\$0	\$0						Haz-Mat Equip & Supplies		0	
\$0	\$0	\$0						Haz-Mat Phys. (1/2 cost)		0	
\$8,835	\$4,800	\$10,226	\$12,300	\$7,183	7,183	7183	7,183	Equipment Replacement	7,183	0	0.00
\$5,900	\$3,000	\$3,750	\$3,750	\$3,750	4,000	4500	4,500	Rescue Squad Supplies	6,000	1,500	33.33
\$1,560	\$1,300	\$700	\$1,000	\$1,000	1,500	2500	4,000	Radio Maintenance	4,000	0	0.00
\$1,700	\$0	\$0						Computer Update		0	
\$0	\$0	\$0	\$2,880	\$960	960			Wages for Vacation Coverage		0	
\$2,202	\$1,350	\$1,350	\$1,350	\$1,350	600	750	750	Unemployment	4,000	3,250	433.33
\$750	\$0	\$0						Occupancy Inspections		0	
\$11,220	\$4,500	\$5,876	\$5,120	\$5,120	6,715	6705	12,250	Health Insurance	13,440	1,190	9.71
\$1,000	\$1,277	\$1,277	\$1,277	\$1,953	1,000	1000	1,000	FUTA Taxes	1,000	0	0.00
\$1,680	\$0	\$0		\$2,500	3,286	4150	2,000	Overtime day/night drills/run	2,000	0	0.00
		\$1,795	\$1,906	\$1,905	1,949	1923	1,625	Daytime Pension	1,625	0	0.00
		\$1,900	\$1,953	\$1,953	13,650	6308	6,963	Work Comp.	7,000	37	0.53
				-\$7,670	-7,500	-\$7,336	\$0	Pass Through Due's	-7,276	-7,276	
\$236,207	\$245,098	\$267,739	\$270,000	\$271,605	\$293,067	\$282,670	\$274,910		\$ 281,330	6,420	2.34
<b>BUDGET COMMENTS:</b>											
<b>PROGRAM DESCRIPTION:</b>											
* To protect the lives and property of residents and businesses in the Village through the prevention and extinguishment of fires, the control and clean-up of hazardous materials, emergency rescue and public emergency responses.											
* To maintain all equipment so that it meets appropriate standards and is functional in performing emergency services.											
* To inspect, semi annually, all commercial buildings in the Village to ensure code compliance and promote fire prevention. Provide inspections for occupancy and alcohol license renewals.											
* To provide material and services to neighboring communities for fire and emergency response services.											

**PUBLIC WORKS EXPENDITURES**

**PUBLIC WORKS**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
16,897	14,350	17,470	29,109	29,056	25,092	39,959	25,000	Machines & Equipment	25,000	0	0.00
4,222	3,550	4,631	5,395	6,820	7,835	10,632	7,000	Garage & Shop	7,000	0	0.00
4,906	5,650	3,889	7,760	3,778	8,997	4,104	10,000	Pub Works Admin Exp	9,000	-1,000	-10.00
97,668	110,508	88,235	112,758	103,245	112,111	110,811	100,000	Public Works Wages	100,000	0	0.00
48,861	56,737	43,194	47,961	40,807	71,726	67,182	60,000	Public Works Benefits	58,000	-2,000	-3.33
1,149	9,980	4,226	10,711	13,884	8,421	3,674	10,000	Pub Works Street Exp	7,000	-3,000	-30.00
9,748	13,500	12,560	25,816	91,431	19,032	23,371	17,000	Snow and Ice Exp.	21,185	4,185	24.62
2,975	4,000	7,450	3,200	1,334	1,942	926	3,500	Traffic Control Exp.	3,000	-500	-14.29
24,339	27,500	26,604	32,044	33,238	38,713	35,107	39,000	Street Lighting	38,000	-1,000	-2.56
2,212	2,000	307	1,883	739	308	9,162	2,000	Tree/Brush Control Exp	1,500	-500	-25.00
1,278	2,300	2,355	2,534	2,586	2,286	2,437	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>307,365</b>	<b>275,900</b>	<b>TOTALS</b>	<b>272,085</b>	<b>-3,815</b>	<b>-1.38</b>

**BUDGET COMMENTS:**

\* Labor and Benefits figures based on time allocation. The Village Board will need to take a look at the possibility of lay-offs/furlough days should a shortfall occur in 2012 as the DPW staffing level is 1 employee more then the budget can handle.

\* Proposed increases to snow & ice expense and tree/brush control expense accounts

**PROGRAM DESCRIPTION:**

\* Repairs, maintenance and operation of Village DPW vehicles and equipment.

\* Maintenance of garage and shop; provide tools supplies and equipment necessary for public works duties.

\* Administrative and office expenses for DPW, including organization memberships, engineering costs, drug tests, etc.

\* To maintain Village streets, parking lots and right of ways, including plowing snow.

\* Maintain right of ways; tree trimming, removal and replacement.

\* Maintain Village parks, including preparing softball diamonds for play.

**PUBLIC WORKS EXPENDITURES**

**REFUSE AND RECYCLING**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
58,599	59,200	60,466	69,749	68,600	74,587	72,547	69,000	Refuse/Sanitary	<b>71,760</b>	2,760	4.00
30,250	30,100	31,116	31,362	30,543	31,193	23,879	23,000	Recycling	<b>23,000</b>	0	0.00
400	1,000	54	0	0	1,000	0	0	Yard Waste	<b>0</b>	0	0.00
<b>89,249</b>	<b>90,300</b>	<b>91,636</b>	<b>101,111</b>	<b>99,143</b>	<b>106,780</b>	<b>96,426</b>	<b>92,000</b>	<b>TOTALS</b>	<b>94,760</b>	2,760	3.00

**BUDGET COMMENTS:**

\* The increase is per the contract with Waste Management  
 In 2010 the Village entered into 5 one year contracts with Waste Management for service. In the new contract the Village eliminated Commercial pick up in the Village.

**PROGRAM DESCRIPTION:**

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

**CULTURE, RECREATION & EDUCATION**

**2012 GENERAL FUND EXPENSE BUDGET - LIBRARY**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE
41,337	47,525	40,678	49,820	50,103	56,476	57,171	61,697	Library Salaries	<b>61,697</b>	0	0.00
6,627	7,627	6,051	7,710	7,462	8,654	8,699	9,754	Library Benefits	<b>9,154</b>	-600	-0.06
14,536	20,000	24,339	25,796	22,760	27,064	22,925	27,953	Library Operating Exp	<b>27,953</b>	0	0.00
			0	652	0	0	0	Technology	<b>0</b>	0	0.00
8,348	12,000	16,123	14,475	12,056	13,807	14,684	12,360	Library Material	<b>12,000</b>	-360	-0.03
<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>103,479</b>	<b>111,764</b>	<b>TOTALS</b>	<b>110,804</b>	-960	-0.01

**BUDGET COMMENTS:**

\* The Library is willing to hold the line on expenses for 2012. 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.

**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**

**2012 GENERAL FUND EXPENSE BUDGET - RECREATION**

2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	EXPENDITURES:	2012 BUDGET	\$ Change	% CHANGE
175	175	175	175	0	175	175	175	Community Center	175	0	0.00
8,160	8100	7,306	8,362	5,995	7,312	4,550	4,500	Celebration Expense	4,500	0	0.00
10,731	9000	10,362	10,163	10,608	10,785	10,111	11,000	Softball League	10,000	-1,000	-9.09
15,662	9000	9,133	13,053	7,590	14,312	11,753	11,000	Frontier Park Expense	10,000	-1,000	-9.09
<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>26,589</b>	<b>26,675</b>	<b>TOTALS</b>	<b>24,675</b>	<b>-2,000</b>	<b>-7.50</b>

**BUDGET COMMENTS:**

No major changes for 2012

**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**

**2012 GENERAL FUND EXPENSE BUDGET**

2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE						
106,000	106,000	106,000	106,000	107,328	107,328	116,290	116,318	Hydrant Rental	116,318	0	0.00
9,492	4,500	5,758	12,579	10,024	9,526	9,013	7,000	Bldg Inspect Expense	7,500	500	7.14
2,184	1,800	3,021	3,191	2,695	2,012	4,036	1,500	Electrical Inspect Exp	1,500	0	0.00
2,512	1,800	1,423	2,991	1,212	1,612	3,905	1,700	Plmbg Inspect Exp	1,000	-700	-41.18
0	1,000	731	294	0	351	0	400	Property Inspections	0	-400	-100.00
14	500	474	1,000	1,007	40	888	1,000	Emergency Government	500	-500	-50.00
2,500	2,500	2,625	2,625	2,625	2,625	2,625	2,625	Animal Pound Expense	2,625	0	0.00
1,000	1,000	1,000	1,000	1,000	1,000	0	500	Elm Brook Taxi	250	-250	-50.00
59	300	300	3,195	2,793	2,000	708	2,000	Weed Control	1,000	-1,000	-50.00
0	0	5,004	3,290	4461	700	7,395	1,500	Fire Alarm Systems	600	-900	-60.00

<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>144,860</b>	<b>134,543</b>	<b>TOTALS</b>	<b>131,293</b>	<b>-3,250</b>	<b>-2.42</b>
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**BUDGET COMMENTS:**

**PROGRAM DESCRIPTION:**

- \* To provide for the maintenance of the physical environment of the Village through issuance of permits, the enforcement of codes and ordinances and the conservation of the resources.
- \* Inspect work on residential, commercial and industrial properties for which permits are required to insure compliance with local and state codes.
- \* To provide a payment to the water utility for the fire protection infrastructures.
- \* Prepare for, provide and coordinate a response to an emergency situation
- \* To pay for contracted services for animal control.
- \*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 FUND**

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**DEBT SERVICE FUND**

**DEBT SERVICE SUMMARY**

<b>DEBT SERVICE</b>										
<b>2012</b>										
<b>REVENUE:</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>\$</b>	<b>%</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>proposed</b>	<b>Change</b>	<b>CHANGE</b>
Due from Sanitary Sewer	\$159,983	\$123,548	\$93,147	\$96,198	\$99,098	\$96,660	\$99,223	<b>\$101,423</b>	2,200	2.22
Due from TIF District	\$274,970	\$273,855	\$281,730	\$360,906	\$420,687	\$353,042	\$348,605	<b>\$345,868</b>	-2,737	-0.79
Special Assessments	\$0	\$0				\$0	\$0	<b>\$0</b>	0	0.00
Due from Storm Water Utility						\$0	\$92,620	<b>\$91,500</b>	-1,120	-1.21
Debt/Capital Service Surplus						\$0	\$80,000	<b>\$85,000</b>	5,000	6.25
Due from Water Utility	\$61,907	\$61,579	\$53,500	\$53,500	\$53,500	\$53,500	\$49,260	<b>\$34,141</b>	-15,119	-30.69
Surplus Applied (General Fund)	\$91,633	\$141,695	\$37,998	\$0		\$0	\$0	<b>\$0</b>	0	0.00
Due BAB Interest Credit (Fed)							\$39,704	<b>\$27,680</b>	-12,024	-30.28
Tax Levy	\$85,154	\$79,839	\$191,963	\$90,662	\$133,661	\$140,000	\$139,122	<b>\$161,265</b>	22,143	15.92
Interest Income	\$150	\$300	\$1,329	\$471	\$500	\$500	\$500	<b>\$500</b>	0	0.00
<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>\$847,377</b>	<b>-1,657</b>	<b>-0.20</b>
<b>2012 DEBT SERVICE EXPENDITURES:</b>										
<b>EXPENDITURES</b>		<b>P</b>	<b>I</b>	<b>Total</b>						
General		\$194,924	\$86,912	\$281,836	→	\$281,836				
Storm Water		\$70,000	\$21,500	\$91,500		\$91,500				
Sanitary		\$85,000	\$16,423	\$101,423		\$101,423				
TIF		\$313,753	\$32,115	\$345,868	→	\$345,868				
Fire Truck		\$23,075	\$3,674	\$26,749		\$26,749				
		\$686,752	\$160,624	\$847,376	→	\$847,376				
<b>BUDGET COMMENTS:</b>										
BAB Tax credit back for the Federal Gov't 35% of G.O. Debt Bond from 2010.										
Fire Truck lease payment for 2012 is the final payment of 7 @ a fixed \$26,749										
Water Utility paying back internal loan from 2000 and 2001 this year \$34,141 [FINAL 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.										
<b>PROGRAM DESCRIPTION:</b>										
* 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 FUND**

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**CAPITAL PROJECTS FUND**

**PROJECT PLAN SUMMARY**

<b>CAPITAL PROJECTS PLAN</b>						
<b>PROPOSED MULTI- YEAR PLAN</b>						
<b>PROPOSED IMPROVEMENTS:</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>2011</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Police</b>						
Replacement Squad	\$25,000	\$25,000		\$26,000		\$26,000
Squad Change Over	\$3,000	\$2,899		\$3,000		\$5,000
Light Upgrade Unmarked						
Siren Controllers					\$6,000	
Computer System	\$10,700	\$17,077				
Tazer Upgrade			\$16,000			
Communication Upgrade	\$2,000	\$0		\$30,000	\$45,000	
<b>Library</b>						
Folding Dividing Door			\$6,500			
Computers	\$3,500	\$2,037				
Interior Signs	\$5,000	\$4,353				
Landscaping	\$2,000	\$1,844				
Copy Machine	\$0			\$2,500		
<b>Fire Department</b>						
FEMA Grant match ( radios/turnout gear)			\$9,609			
FEMA Grant match (engine replacement)			\$23,019			
Unit 2386						
Unit 2363				\$80,000		
Unit 2386					\$100,000	
<b>Village Hall and DPW</b>						
Election Equipment			\$1,300			
DPW Facility (Garage Door Upgrades)				\$2,500	\$8,000	
Zero-Turn Lawn Mower				\$15,000		
Computers					\$2,500	
132nd Street				\$200,000		
Glendale 128th-132nd				\$150,000		
127th Street					\$300,000	
Chipper			\$22,000			
DPW Facility Updates (Roof)	\$5,000	\$20,000				
Centennial Banners for Streetlights			\$1,000			
Land of Lakes Impro.					\$2,000	
Slots in Fence & Diamond 1 Imp.			\$9,500			
Cost of Debt Issue						
<b>TOTAL EXPENDITURES:</b>	<b>\$56,200</b>	<b>\$73,210</b>	<b>\$88,928</b>	<b>\$509,000</b>	<b>\$463,500</b>	

**Notes:**

Combined 2011 & 2012 CIP proposal for DPW roof to complete project in 2011 - costs were shared among capital funds and the utilities  
 FEMA grant matches - ONLY w/ a successful application - Projects may be rescheduled if these funds are not needed for a grant match  
 The \$1300 for election equipment is to be reimbursed by the State, but we have to note it as an initial capital expense  
 An estimate was received for the improvements to Diamond #1, however this will be subject to a bidding process  
 A portion of the dividing door project at the library will be through volunteer work, which helped to offset the impact on the capital request

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>SOURCES:</b>					
Property Tax Levy	\$ -	\$ -	\$ 20,000		
TIF District			\$ 175,000		
Debt Proceeds	\$ 73,210	\$ 87,628	\$ 252,500		
Capital Surplus Applied					
Special Assessments/ County reimbursement					
Grants		\$ 1,300	\$ 75,000		
Fund Surplus					
<b>TOTAL SOURCES:</b>	<b>\$ 73,210</b>	<b>\$ 88,928</b>	<b>\$ 522,500</b>		

**Notes:**

The 2012 Capital Projects would utilize the majority of the remaining fund balance without the use of any tax levy dollars

**2013 funding sources**

Glendale & 132nd Street are located either within or adjacent to the TIF, which would be utilized as a funding source  
 Will be looking to obtain grant funding to help offset the radio upgrades and road improvement projects  
 Borrowing would be contingent upon further review of the Village's existing debt and debt service payments  
 Further research is needed on utilizing levy dollars for smaller purchases versus long-term financing  
 Sources for 2014 and 2015 are unable to be determined at this time

## **ENTERPRISE FUNDS (Utilities)**

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**ENTERPRISE FUNDS**

**SANITARY SEWER UTILITY**

<b>REVENUES</b>											
<b>SANITARY SEWER</b>											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
534,132	560,450	601,889	615,903	701,869	705,499	673,874	690,000	Billings to Customers	690,000	0	0.00
11,417	16,022	22,103	24,287	12,658	5,972	6,208	4,500	Interest Income	4,500	0	0.00
1,517	2,925	3,454	4,480	4,589	5,369	5,460	1,500	Miscellaneous Rev.	1,500	0	0.00
0	0	0	1		0	0	-	Fund Surplus Applied		0	
<b>547,066</b>	<b>579,397</b>	<b>627,446</b>	<b>644,671</b>	<b>719,116</b>	<b>716,840</b>	<b>685,541</b>	<b>696,000</b>	<b>TOTALS</b>	<b>696,000</b>	<b>0</b>	<b>0.00</b>

**BUDGET COMMENTS:**

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

\* Unpredictable new programs by the District may or may not lead to revenue. MMSD policies have yet to be created.

\* MMDS PP \$ /I program could return \$26,000 to the Village, however, today this is not yet a budgetable item.

**EXPLANATION OF REVENUES:**

\* Billing to customers is the sum total of MMSD operation and maintenance, local sewer operation and maintenance, MMSD capital charges and Debt Service payment as part of sewer litigation settlement.

\* Interest Income is earned from the investment of surplus cash.

\* Miscellaneous Revenue includes late payment penalties.

<b>UTILITY EXPENDITURES</b>											
<b>SANITARY SEWER</b>											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
9,461	14,000	17,961	9,385	12,585	13,960	8,397	35,000	Maintenance of Mains	35,000	0	0.00
1,000	1,000	1,000	1,000	1,200	1,200	1,500	1,333	Rentals	1,200	-133	-9.98
4,200	4,500	4,200	4,200	5,525	4,400	3,000	6,000	Transportation Exp.	6,000	0	0.00
26,924	33,000	25,328	28,626	29,856	30,000	21,105	30,000	Accounting Expense	30,000	0	0.00
0	0	0	9,713	16,203		20,000	20,000	Employee Exp.	20,000	0	0.00
6,874	12,000	0	0	8,047	9,736	8,257	7,000	Metering Expense	7,000	0	0.00
10,987	18,000	11,385	11,833	14,212	14,937	17,951	25,000	Miscellaneous Exp.	24,000	-1,000	-4.00
5,347	6,000	0	0	5,464	6,000	5,000	6,000	Insurance Expense	6,000	0	0.00
	9,443	7,893	9,385	10,911	11,426	11,890	10,000	Employee Benefits	9,000	-1,000	-10.00
107,653	105,000	118,818	121,690	158,764	172,035	171,611	165,000	Sewer Dist Oper/Main	165,000	0	0.00
187,530	323,201	300,502	292,696	303,349	282,998	275,006	280,000	Sewer Dist Capital	280,000	0	0.00
159,883	122,000	123,548	93,147	33,084	42,177	26,961	96,660	Debt Service	101,423	4,763	4.93
1,223	1,000	2,483	1,500	300	0	1,978	2,000	FLOW Expense	1,500	-500	-25.00
5,249	10,000	5,271	8,569	2,755	5,194	8,000	12,000	Sewer Rehab & Repl.	10,000	-2,000	-16.67
<b>526,331</b>	<b>659,144</b>	<b>618,389</b>	<b>591,744</b>	<b>602,255</b>	<b>594,063</b>	<b>580,655</b>	<b>695,993</b>	<b>TOTALS</b>	<b>696,123</b>	<b>130</b>	<b>0.02</b>

**BUDGET COMMENTS:**

Large focus for 2012 is Sewer rehabilitation work and inflow and infiltration work. Both Public and Private work with new metering and monitoring expense will be incurred.

**EXPLANATION OF EXPENDITURES:**

\* Maintenance of mains include DPW wages and benefits, a payment to the Village per Resolution 10-21 and money available for contracted services.

\* Rentals is a payment to the Village per Resolution 10-21.

\* Transportation includes fuel and a payment per Resolution 10-21.

\* Accounting Expenses are administrative wages and benefits.

\* Metering is cost for maintenance.

\* Miscellaneous includes a payment for space per Resolution 10-21, data processing and miscellaneous.

\* MMSD Operation and Maintenance are direct charges from the Sewerage District for sewerage treatment.

\* Capital Charge is the Village's portion of current District Capital Costs.

**ENTERPRISE FUNDS**

**STORM WATER UTILITY**

REVENUES											
STORMWATER MANAGEMENT UTILITY											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
193,756	194,205	194,370	192,977	192,326	192,716	192,422	193,000	Billings to Customers	193,000	0	0.00
3,505	11,297	21,019	23,175	11,106	3,862	3,151	3,000	Interest Income	3,000	0	0.00
457	722	727	1,146	973	1,049	1,176.97	2,000	Miscellaneous Rev.	1,000	-1,000	-50.00
13,197	0	0	0	0	0	0	0	Fund Surplus Applied	0	0	
<b>210,915</b>	<b>206,224</b>	<b>216,116</b>	<b>217,298</b>	<b>204,405</b>	<b>197,627</b>	<b>196,751</b>	<b>198,000</b>	<b>TOTALS</b>	<b>197,000</b>	<b>-1,000</b>	<b>-0.51</b>

**BUDGET COMMENTS:**

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

UTILITY EXPENDITURES											
STORMWATER MANAGEMENT UTILITY											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
8,250	17,000	8,022	9,591	17,645	19,025	17,620	21,000	Administration	20,000	-1,000	-4.76
1,715	2,000	706	2,000	4,867	13,552	7,966	5,000	Engineering/Planning	5,000	0	0.00
15,213	20,000	17,405	22,724	22,623	20,117	31,833	26,000	Operation & Maintenance	26,000	0	0.00
4,184	4,500	32	0	3,378	4,000	3,000	4,000	Insurance Expense	3,500	-500	-12.50
7,052		9,092	7,676	9,845	22,691	14,306	16,000	Employee Benefits	15,000	-1,000	-6.25
21,000	21,000	21,000	21,000	22,000	22,000	25,000	26,000	Rental Fees	26,000	0	0.00
42,188	0	13,925	58,659	21,662	24,179	4,685	11,000	Capital Projects	10,000	-1,000	-9.09
111,313	109,013	111,712	109,182	102,228	99,261	0	89,000	Debt Service	91,500	2,500	2.81
<b>210,915</b>	<b>173,513</b>	<b>181,894</b>	<b>230,832</b>	<b>204,248</b>	<b>224,825</b>	<b>104,409</b>	<b>198,000</b>		<b>197,000</b>	<b>-1,000</b>	<b>-0.51</b>

**BUDGET COMMENTS:**

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

**EXPLANATION OF EXPENDITURES:**

\* 2010 storm water utility bond Refi. Will save the utility roughly \$9,500/year for the life of the loan.  
 \* Revenues are based on a \$5.50/Month Equivalent Runoff Unit Charge  
 \* Funds are provided for Administration, Operation and Maintenance of the Stormwater System in the Village including engineering, insurance, billing, auditing, street sweeping repairs and construction per Resolution 10-21

ENTERPRISE FUNDS

WATER UTILITY

REVENUES											
WATER UTILITY											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE						
1,617	4,745	5,102	3,480	920	389	422	100	Interest Income	100	0	0.00
127,209	127,185	120,845	119,402	117,575	118,776	115,303	118,000	Metered Sales-Res.	117,000	-1,000	-0.85
115,749	118,298	118,016	116,361	108,732	104,384	96,464	107,000	Metered Sales-Com.	107,000	0	0.00
100,593	94,349	95,195	103,105	104,493	105,563	101,400	105,000	Metered Sales-Ind.	103,000	-2,000	-1.90
14,916	16,896	18,810	18,360	18,360	19,573	25,823	21,600	Privt. Fire Protection	21,600	0	0.00
134,840	134,829	134,900	134,708	136,841	141,748	152,359	145,000	Public Fire Protection	145,000	0	0.00
709	736	653	649	720	661	657	500	Sales to Public Auth.	600	100	20.00
1,081	2,513	2,787	3,965	2,488	3,698	3,317	4,000	Forfeited Discounts	3,350	-650	-16.25
159	336	0	50	95	190	43	100	Misc. Serv. Income	50	-50	-50.00
1,220	1,006	0	2,379	4,816	5,691	0	2,000	Meter Reimbursement	2,000	0	0.00
0	0	0	0	2,100	0	5,574	0	Other Fin. Sources	-		
<b>498,093</b>	<b>500,893</b>	<b>496,308</b>	<b>502,459</b>	<b>497,140</b>	<b>500,673</b>	<b>501,363</b>	<b>503,300</b>	<b>TOTALS</b>	<b>499,700</b>	<b>-3,600</b>	<b>-0.72</b>

**BUDGET COMMENTS:**

With the PSC's ruling last year the Village is one of two municipalities to benefit from a slight reduction in wholesale cost of water.

**EXPLANATION OF REVENUES:**

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

UTILITY EXPENDITURES

UTILITY EXPENDITURES											
WATER											
2004	2005	2006	2007	2008	2009	2010	2011		2012	\$	%
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUES	BUDGET	CHANGE	CHANGE
40,103	43,000	36,878	37,033	41020	41938	41,186	42,000	Taxes	42,000	0	0.00
14,832	16,359	16,031	10,004			2,616	-	Int. Long-Term Debt	-	0	#DIV/0!
10,769	12,000	13,821	13,360	14414	15,298	12,704	15,000	Pump Station Labor	15,000	0	0.00
174,111	175,000	174,000	187,071	193520	187669	191,178	155,000	Purchased Water	155,000	0	0.00
16,876	12,000	17,306	23,440	19531	17002	18,637	23,000	Pump Station Oper.	23,000	0	0.00
0	2,200	4,307	4,678	7052	2080	1,945	7,500	Plant Maintenance	8,000	500	6.67
8,986	10,500	10,843	11,481	11985	12209	13,018	15,000	Power for Pumping	15,500	500	3.33
0	500	3,099	0			5,694	500	Maint Pumping Plant	6,500	6,000	1200.00
0	100	0	100			0	100	Water Treat. Labor	100	0	0.00
22,592	1,000	0	0			0	0	Distribution Mainten.	-	0	#DIV/0!
28,007	31,000	34,012	39,289	39181	51134	59,932	55,000	Main Maintenance	55,000	0	0.00
8,503	7,500	8,008	8,954	9111	13356	6,667	13,000	Service Maintenance	13,000	0	0.00
1,407	7,500	7,393	2,949	2875	4396	1,558	7,500	Meter Maint/Replace	7,500	0	0.00
2,432	3,500	5,295	8,808	2471	3859	3,956	7,500	Hydrant Maint/Repla	7,000	-500	-6.67
1320	1,000	2,438	2,758	1469	1434	1,707	2,800	Meter Reading Labor	3,000	200	7.14
9,765	10,250	10,697	11,285	11512	11430	11,840	12,000	Acct & Collect Labor	12,000	0	0.00
1,000	900	1,000	1,000	1200	1200	833	1,000	Supplies & Services	1,000	0	0.00
10,145	12,900	8,637	10,423	11211	11432	6,763	18,000	Admin. Salaries	18,000	0	0.00
5,710	6,000	5,563	5,435	5737	6351	2,672	7,500	Office Supplies & Exp	7,500	0	0.00
9,629	9,500	9,733	11,180	12210	19432	10,842	12,000	Outside Serv. Empl	12,000	0	0.00
6,523	5,000	0	0	5865	6000	8,000	6,743	Property Insurance	6,800	57	0.85
16,552	20,000	21,631	26,896	23870	34175	25,571	30,000	Employee Benef & Pen	30,000	0	0.00
4,533	3,500	3,463	4,036	4167	4614	4,633	7,000	Miscellaneous Exp.	7,000	0	0.00
6,443	6,250	6,280	6,340	7400	7517	18,978	10,834	Transportation Exp.	11,000	166	1.53
38,668	45,548	45,548	43,496	45190	53500	0	53,500	Annual Principal Pymt	43,000	-10,500	-19.63
0	100	629	100			0	823	Engineering Exp	800	-23	-2.79
<b>438,906</b>	<b>443,107</b>	<b>446,612</b>	<b>470,116</b>	<b>470,991</b>	<b>506,026</b>	<b>450,932</b>	<b>503,300</b>	<b>TOTALS</b>	<b>499,700</b>	<b>-3,600</b>	<b>-0.72</b>

**BUDGET COMMENTS:**

\* Continue to charge/m maintain 20% of the water meters in the Village.

\* Reduction in Debt Service Payment

**EXPLANATION OF EXPENDITURES:**

- \* Taxes are an equivalent payment in lieu of taxes based on a PSC formula. The account also includes FICA taxes
- \* Interest payment and annual long term debt payment are the repayments to general fund for borrowing to rehab well
- \* Purchased Water is the cost of purchasing water per our agreement with the City of Milwaukee.
- \* Main Maintenance includes the costs of the Village labor and contract labor to repair main breaks and \$6,000 payment to Village per Resolution 10-21.
- \* Service Maintenance includes \$10,834 payment for Village for use of machine per Resolution 10-21 and associated labor costs
- \* Meter Maintenance includes cost of testing, replacement meters, labor, etc.
- \* Hydrant Maintenance includes wages, benefits and supplies including replacements.
- \* Supplies and Service include a \$1,333 payment to the Village per Resolution 10-21 and associated charges for service
- \* Office space includes a \$4,833 payment per Resolution 10-21, telephone, postage, etc.
- \* Outside Services Employed covers the cost for auditors.
- \* Miscellaneous Expense includes a \$3,000 payment per Resolution 10-21 to the Village.

# **GLOSSARY**

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### 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.

## GLOSSARY

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**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.

## GLOSSARY

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**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.

## GLOSSARY

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**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 reserved. They cease to be encumbrances when the obligations are paid.

## GLOSSARY

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**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.

## GLOSSARY

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**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 <b>\$6.83</b>	\$1,024.50
<b>Village Taxes for \$150,000 Butler Home</b>	<b>\$1024.50</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.**