Village of Butler
2015 Annual Budget

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LETTER OF TRANSMITTAL

President Ensslin and the Village Board of Trustees;

Looking back on the past few years, Butler has experienced both highs and lows that will help shape the future of this Village. Even in the last year that I have been Administrator, we have learned from our past and have made immediate changes and long-term plans to ensure that Butler is a quality community to live, work, learn, and play. We, as an organization, are moving forwarding and are committed to exceeding the expectations that residents have of the Village, while maintaining fiscal responsibility. This year, I have challenged each employee to operate in the most efficient and effective manner possible and to challenge the 'this is how we have always done it' mentality. I am proud to have developed a budget that reinforces these initiatives. With that, it is my honor to present to you the 2015 Village Administrators Recommended Budget.

Butler has not been immune to the financial constraints municipalities across the State have faced in recent years. While shared revenue and transportation aids provided by the State of Wisconsin have been reduced, operational costs continue to increase. The 2015 Village Administrators Recommended Budget aims to right-size the organizations financial standing by evaluating our spending habits and presenting an accurate and transparent plan for 2015 and beyond. Each department and I worked diligently in the preparation of this budget to not only be financially responsible but also to aggressively address the needs of the Village – both operational and infrastructure. I am pleased to have established a budget that is balanced, provides resources for capital improvements, ensures means to provide high quality services, and most importantly, sets the groundwork to improve the Village's long-term financial health.

"The secret of change is to focus all of your energy, not on fighting the old, but on building the new" – Socrates

In addition to the policy and funding changes in the 2015 Village Administrators Recommended Budget, the layout and organization of the budget document as a whole changed dramatically. This document serves as a financial and communication document that conveys the Village's initiatives for the upcoming year. The budget is presented in a simple line format. In order to increase transparency, the budget also includes an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information, and a justification page for specific expense line items. In the appendices, you will find a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms.

<u>2015 Budget Assumptions and Significant Impacts</u>

- Management evaluated the distribution of employee wages and benefits and other operational expenses allocated to the Water, Sewer, and Stormwater Utilities. This evaluation took a look at two factors; what utility related projects are scheduled in 2015, and how much time and expenses is spent on utility operational and administrative functions. After this evaluation was completed, management determined that wages, benefits, and expenses allocations to the utilities should increase in 2015 to accurately reflect the cost to operate each utility.

- To provide a more accurate and consistent comparison of actual expenses, costs previously combined into one department or line item are split out by expense in the 2015 budget. These cost include;
    - Employee benefits;
    - Departmental administrative expenses;
    - Building Maintenance expenses;
    - Insurance;

- The Village Hall/Facilities Maintenance Department is a new department in the 2015 budget, and was developed to account for the general upkeep and maintenance of the Village's facilities including Village Hall, DPW Facility and the Community Building. Additionally, general costs such as utilities, postage, office supplies, and miscellaneous building related service contracts are accounted for in this department.

- Includes funding for the restoration of the eighth patrol officer.

- The Village is exploring the option to rescind participation in the State Health Insurance Plan – and enroll with a private health insurance carrier. Currently, health insurance premiums are set forth by the State of Wisconsin.

- The State Levy Limit legislation allows municipalities to increase their total property tax levy by net new construction of 0.27%, plus an adjustment for increases in debt service. In mid-2014 the Village Board decided to eliminate the use of reserves to fund debt service and to levy the entire amount of general fund obligation debt. This policy change resulted in a significant increase in the property tax levy. The property tax levy for debt service in 2015 increased from $170,215 to $280,988.

- Reduction in revenue from state shared revenue and expenditure restraint of $3,066.

- Significant capital purchases included in the 2015 budget, financed through tax levy and borrowing, include; security cameras for the DPW facility ($9,500), 1-ton utility truck ($35,000), Community Building parking lot paving ($75,000), one Police squad ($32,500), and establishment of a road replacement sinking fund ($85,000).

- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.6% for non-represented employees (all but sworn police officers), of which the employee pays 6.8% and the Village pays 6.8%. Retirement contribution rates for represented employees (sworn police) decreased to 16.3%, of which the employee pays 6.8% and the Village pays 9.5%. The reduction in the Village share resulted in a savings of just over $3,000.

- 6% Water Utility Rate Increase. The Village is anticipating a 25% rate increase in purchased water from Milwaukee Water Works
- 5.7% Sewer Utility Increase
- 13.62% Stormwater Utility Increase
- The Village's 2015 assessed value (TID excluded) is $225,961,812.
- Total property tax revenue increased by $93,068 or 6.97%, resulting is a municipal tax rate of $7.94, an increase of 16.94% from 2014. This significant increase is due to utilizing the levy exemption for debt service, the addition of a patrol officer, and street infrastructure improvements.

The 'cost of doing business' has increased steadily in the last nine years – since the last levy increase, and we have absorbed those increases without raising the tax levy. Additionally, the financial aid we receive from the State has been substantially reduced in those same nine years. We have reduced spending, found more efficient means of providing services, and have eliminated staff positions. After years of cuts and reductions, the Village of Butler cannot continue to provide the quality services that residents expect without asking for residents to pay for the 'cost of doing business' in 2015. The proposed property tax levy increase results in a $186.15 increase on the average home value of $163,000. This increase will be used to fund an additional police officer - an initiative that has long been discussed and supported by the Village Board and residents alike. Additionally, a portion of the increase will be used to establish funding for the replacement of the Village's failing street infrastructure, and pay the Village's debt obligation as we go and not use fund balance.

Though the preparation of the 2015 Village Administrators Recommended Budget proved to be a challenging endeavor, I am confident that the 2015 Village Administrators Recommended Budget balances the needs and expectations of the community and transparently reflects the actual cost of doing business. I look forward to what 2015 will bring to the Village of Butler, and I am steadfast in my belief that the policy initiatives implemented through this document will define what the Butler of the future will look like.

Thank you for your time and effort reviewing the 2015 Village Administrators Recommended Budget.

Respectfully Submitted,

Kayla J. Chadwick

Kayla J. Chadwick
Village Administrator/Clerk

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VILLAGE OFFICIALS AND ADMINISTRATION

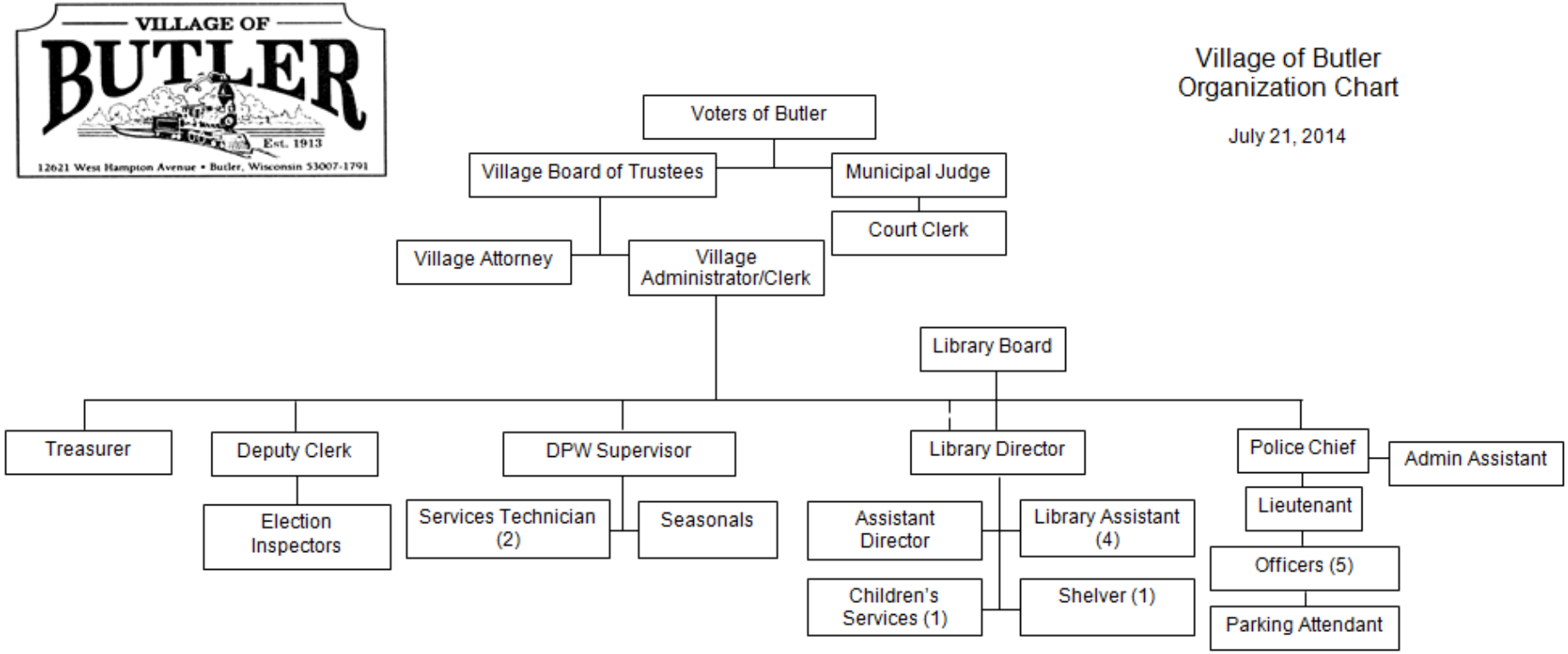
Village Board of Trustees

Richard Ensslin	Village President
Bill Benjamin	Village Trustee
David Hesselgrave	Village Trustee
Paul Kasdorf	Village Trustee
Jodi Kessel Szpiszar	Village Trustee
Patricia Tiarks	Village Trustee
Michael Thew	Village Trustee

Administrators

Kayla Chadwick	Village Administrator/Clerk
David Wentlandt	Chief of Police
Jim Bremberger	Public Works Supervisor
Gail Durenberger	Library Director
Barbara Spinney	Treasurer
Carolyn Jahnke	Deputy Clerk
Carol Zuba	Library Village Board President
Ron Worgull	Fire Chief
Paul Alexy	Village Attorney
William Benjamin	Municipal Judge

VILLAGE ORGANIZATIONAL CHART



Regional Services:
WCC – Waukesha County Communications Center
HAWS – Animal Control

Contracted Services:
Butler Volunteer Fire Department – Fire & EMS
Independent Inspections – Building Inspection
R.A. Smith National – Engineering Services

LOCATION

Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

The Village of Butler's major roadways include Silver Spring Drive, 124th Street, and Hampton Avenue.

History

The Village of Butler truly owes its very existence to the railroad. It all began in the Fall of 1909 when representatives from the Milwaukee, Sparta and North Western Railway, a division of the Chicago & North Western Railway (now owned by Union Pacific), visited farmers on the east side of 124th Street and offered to buy their farmland to establish railroad yards as an adjunct to an outer belt line around the City of Milwaukee to relieve freight congestion in the downtown railroad yards.

One of the more significant property acquisitions for the construction of the "New Butler" railroad yards was the $18,000.00 purchase of the George and Jennie Clarke farm. The Clarke's reserved the right to move their house off the land prior to the start of construction in the spring of 1910. The house was moved across the fields on rollers to its present site on the family's ancestral farm at what is now 128th Street and Hampton Avenue in the center of Butler. Today the Clarke house is a public museum dedicated to the settlement of the Village and its connection to the Chicago & North Western Railroad.

At that time the construction of the "New Butler" railroad yards represented one of the most extensive and costly railway projects in the Midwest. The railroad yards contained twenty-one tracks and accommodated 1,525 cars at one time. North of the yards was one of the largest railway roundhouses in the west. It contained fifty-eight stalls, an oil warehouse, machine shop, powerhouse, general storehouse and coal chute. The coal chute held 600 tons of coal and was capable of supplying four engines at one time. A dormitory and clubhouse, locally known as "The Beanery", was located just west of the yards.

In 1911 the settlement of "New Butler" was established in Waukesha County, Wisconsin. The small community was settled mostly by railroad workers and their families and was incorporated as a village on May 5, 1913 with a population of 200. The small village grew steadily as the original developers and real estate speculators bought acres of additional land for future development based on the activity generated by the nearby railroad yards.

In the summer of 1913, Railroad passenger service was introduced creating a new mode of transportation for village residents. The "Shop Train", as it was nicknamed, served as the main connection to the retail shopping district in downtown Milwaukee.

The “New” was dropped from the village’s name in 1926, and the Village of Butler continued to thrive as an incubator for business and industry due to its proximity to the railroad yards. To this day we continue to celebrate and promote our village’s history as a “railroad town” in many ways such as our official municipal logo and the operation of the Clarke House Historical Museum. Moreover, in 2013, the fully restored Chicago and Northwestern caboose #11207 opened to the public as an interactive historical display of the Village’s “railroad town” roots.

Today

Today, residents of Butler enjoy a small town feel while maintaining close proximity to major interstates and downtown Milwaukee. Numerous community events such as, the Christmas Parade, Independence Day Parade, softball leagues, and National Night Out are held annually. Home to both significant industrial and retail businesses such as Cargill, Western States Envelope, and Molded Rubber and Plastic, Butler balances commercial and residential interests. Butler’s mix of residential and commercial properties offers residents old and new, a good place to start and a great place to stay.

Demographics

Date Incorporated: May 5, 1913
Area in Square Miles: .79 sq. mi.
Population: 1,838

Population by Gender:

- **Male:** 51%
- **Female:** 49%

Number of housing Units (%):

- **Owner-occupied:** 50%
- **Renter-occupied:** 50%

Population by Race:

- **White:** 92.23%
- **African American:** 3.04%
- **Asian/Pacific Islander:** 1.25%
- **Hispanic:** 3.0%
- **Other:** 0.45%

Population by Age:

- **Under 18**: 17.6%
- **20 – 24:** 8.8%
- **25 – 34:** 14.88%
- **35 – 49:** 18.63%
- **50 – 64:** 21.18%
- **65 & Over:** 18.9%

Community Recreation:

- **County Parks:** 0
- **Village Parks:** 1

Personal Income:

- **Median household income**: $47,132
- **Per capita income**: $27,723

Source: 2010 US Census Data

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 Incremental 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.

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BUDGET PROCESS

The budget process begins each year after the completion of the prior year's financial statement audit, typically March or April. The Village Administrator provides general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically call for a 0% increase outside of any planned projects in the upcoming year. In June the Village Administrator compiles worksheets to be used for each department's budget requests. The prior three years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In early July, the Village Administrator then receives and consolidates the budget requests. The Village Administrator meets with each department to review the budget requests. At the first Village Board meeting in October, the Village Administrator presents the budget to the Village Board.

In October, the Village Board holds series of meetings to discuss the proposed budget. These meetings are open to the public. The process includes meeting with department heads and closely reviewing the requests submitted for each department.

Following the budget workshops the Village publishes a summary budget for public inspection and holds a public hearing. The budget is then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument.

Budget Amendments

Department heads are authorized to transfer amounts within a department's budget. Any revisions that alter the total expenditures of a department must be approved by the Village Board.

BUDGET SCHEDULE

Date	Step
Wednesday, July 09, 2014	Budget Format and Expectations Meeting - Management Meeting
Friday, July 11, 2014	Budget Templates Distributed to Departments
Friday, August 01, 2014	Draft Department Budgets due to Village Administrator
Tuesday, August 05, 2014	Closed Session - 2015 Wages
Thursday, September 18, 2014	Village Administrator and Departmental review of Budget Requests
Wednesday, September 24, 2014	Printing and Preparation of Village Administrator's Recommended Budget
October 07 - October 28, 2014	Village Board Budget Review Sessions
Tuesday, October 28, 2014	Public Hearing Notice due to Newspaper
Tuesday, November 04, 2014	Publication of Public Hearing Notice for the 2015 Annual Budget
Tuesday, November 18, 2014	Public Hearing on the 2015 Annual Budget
Tuesday, November 18, 2014	Village Board Adoption of the 2015 Annual Budget

INSTRUMENT OF ADOPTION

TO BE INCLUDED IN FINAL BUDGET DOCUMENT

INSTRUMENT OF ADOPTION

TO BE INCLUDED IN FINAL BUDGET DOCUMENT

NOTICE OF PUBLIC HEARING

TO BE INCLUDED IN FINAL BUDGET DOCUMENT

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Levy Funds
Summary of Revenues & Expenditures

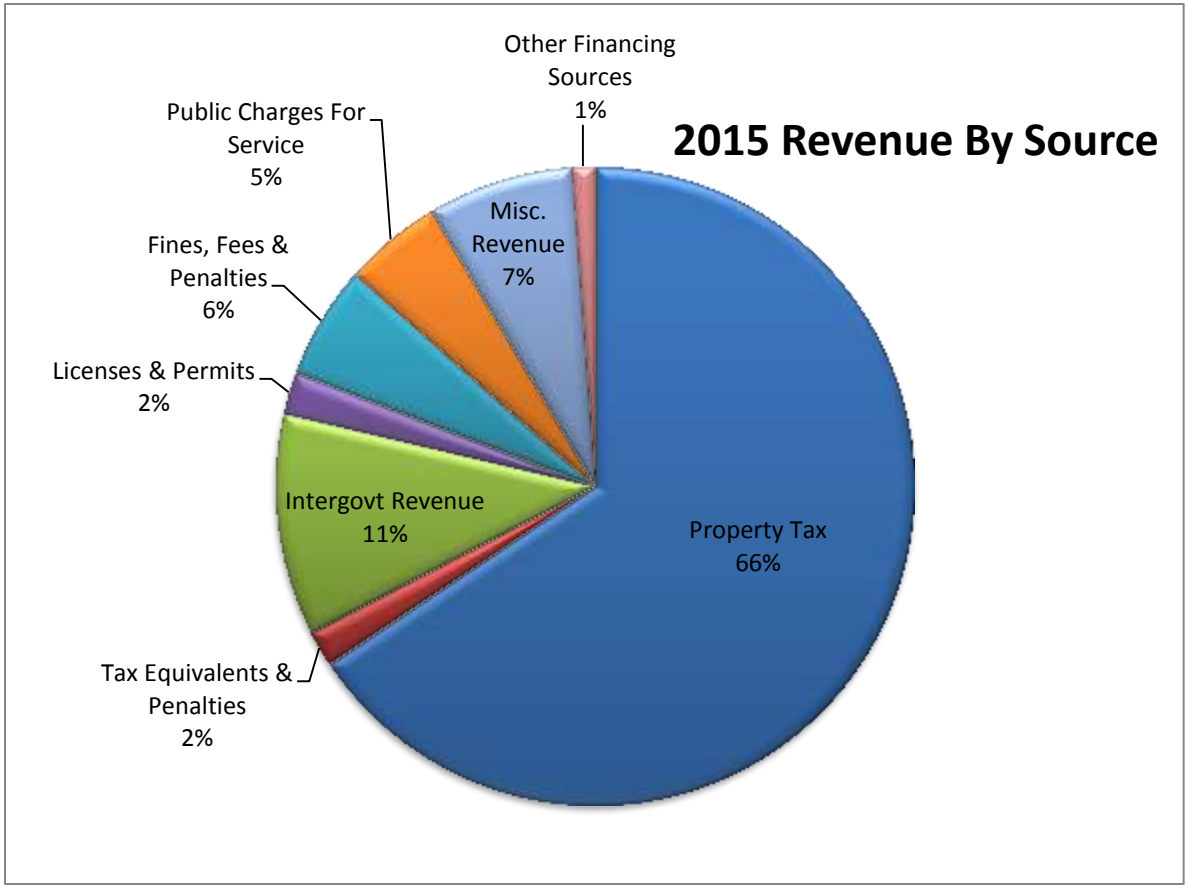
Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Property Tax (Levy) Revenue:								
General Fund	$ 1,369,778	$ 1,347,635	$ 1,348,874	$ 1,335,185	$ 961,333	$ 1,335,185	$ 1,428,253	6.97%
Debt Service Fund	139,122	161,265	160,026	170,215	170,215	170,215	280,988	65.08%
Capital Fund	-	-	-	3,500	3,500	3,500	85,000	2328.57%
Total Property Tax Revenue	1,508,900	1,508,900	1,508,900	1,508,900	1,135,048	1,508,900	1,794,241	18.91%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	78,998	44,117	41,158	40,500	458	36,958	39,300	-2.96%
Intergovernmental Revenue	265,192	274,602	253,068	244,517	71,157	245,253	244,807	0.12%
Licenses & Permits	43,600	30,825	54,659	47,200	23,211	38,860	46,150	-2.22%
Fines, Fees, & Penalties	105,410	115,402	68,340	120,100	33,321	77,000	124,750	3.87%
Public Charges for Services	94,096	91,282	87,611	96,900	55,954	104,387	108,150	11.61%
Miscellaneous Revenues	146,250	150,920	194,018	148,110	37,937	156,549	160,638	8.46%
Other Financing Sources	1,158,995	1,977,116	421,122	821,345	544,407	996,259	838,902	2.14%
Total Non-Property Tax Revenue	1,892,541	2,684,264	1,119,977	1,518,672	766,445	1,655,267	1,562,697	2.90%
Total Revenue	$ 3,401,441	$ 4,193,164	$ 2,628,877	$ 3,027,572	$ 1,901,493	$ 3,164,167	$ 3,356,938	10.88%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Board	$ 26,065	$ 16,357	$ 17,860	$ 16,360	$ 8,152	$ 16,260	$ 18,765	14.70%
Village Administrator	$ 71,813	$ 64,365	$ 47,120	$ 43,000	$ 16,695	$ 33,385	$ 46,232	7.52%
Finance/Treasurer	$ 21,961	$ 17,877	$ 29,095	$ 26,099	$ 12,979	$ 24,566	$ 36,788	40.96%
Clerk/Elections	$ 24,430	$ 26,706	$ 22,599	$ 24,100	$ 12,776	$ 26,160	$ 23,598	-2.08%
Village Hall/Facilities Maintenance	$ 33,292	$ 30,522	$ 41,777	$ 37,350	$ 24,750	$ 42,435	$ 59,404	59.05%
Court	$ 83,974	$ 63,071	$ 57,086	$ 71,650	$ 24,956	$ 49,913	$ 64,988	-9.30%
Legal	$ 13,172	$ 14,417	$ 81,340	$ 13,000	$ 76,312	$ 90,000	$ 20,000	53.85%
Police Department	$ 811,013	$ 842,212	$ 809,544	$ 855,768	$ 347,662	$ 676,410	$ 926,238	8.23%
Public Works	$ 541,059	$ 540,379	$ 517,905	$ 452,703	$ 189,101	$ 392,393	$ 439,382	-2.94%
Library	$ 111,423	$ 119,383	$ 112,568	$ 114,200	$ 52,979	$ 114,914	$ 113,343	-0.75%
Transfers & Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	0.00%
Insurance	$ 40,995	$ 38,499	$ 45,453	$ 41,000	$ 26,399	$ 52,800	$ 51,517	25.65%
Technology & Contracted Services	$ 385,633	$ 409,690	$ 408,541	$ 346,781	$ 260,823	$ 350,950	$ 356,793	2.89%
Total General Fund Expenditures	$ 2,164,830	$ 2,183,478	$ 2,190,888	$ 2,042,012	$ 1,053,583	$ 1,870,185	$ 2,177,048	6.61%
Debt Service Fund Expenditures	$ 681,841	$ 2,981,199	$ 603,028	$ 899,288	$ 450,867	$ 899,288	$ 892,639	
Capital Fund Expenditures	$ 73,210	$ 40,931	$ 151,341	$ 84,272	$ 74,694	$ 266,271	$ 287,251	
Municipal Property Tax Rates	$ 6.79	$ 6.83	$ 6.71	$ 6.79			$ 7.94	16.94%

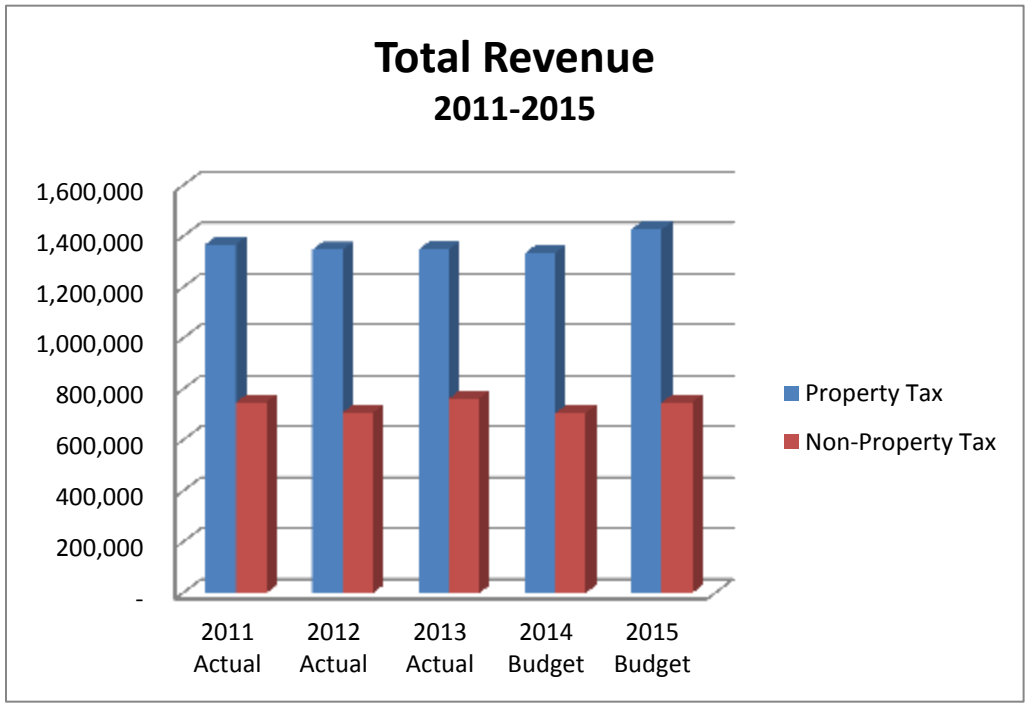
Revenue Overview

The 2015 budgeted revenues total $3,356,938, and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 66%, of the Village's revenue.



The other 34% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 1% of the 2015 revenues;
- Miscellaneous Revenues, which comprise of 7% of revenue, includes cable TV franchise fees, library fees, and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 5% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 6% of revenues.
- Licenses & Permits; which makes up 2% of revenues, includes building and business permits, liquor and operators licenses, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue and Transportation Aids. This makes up 11% of 2015 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



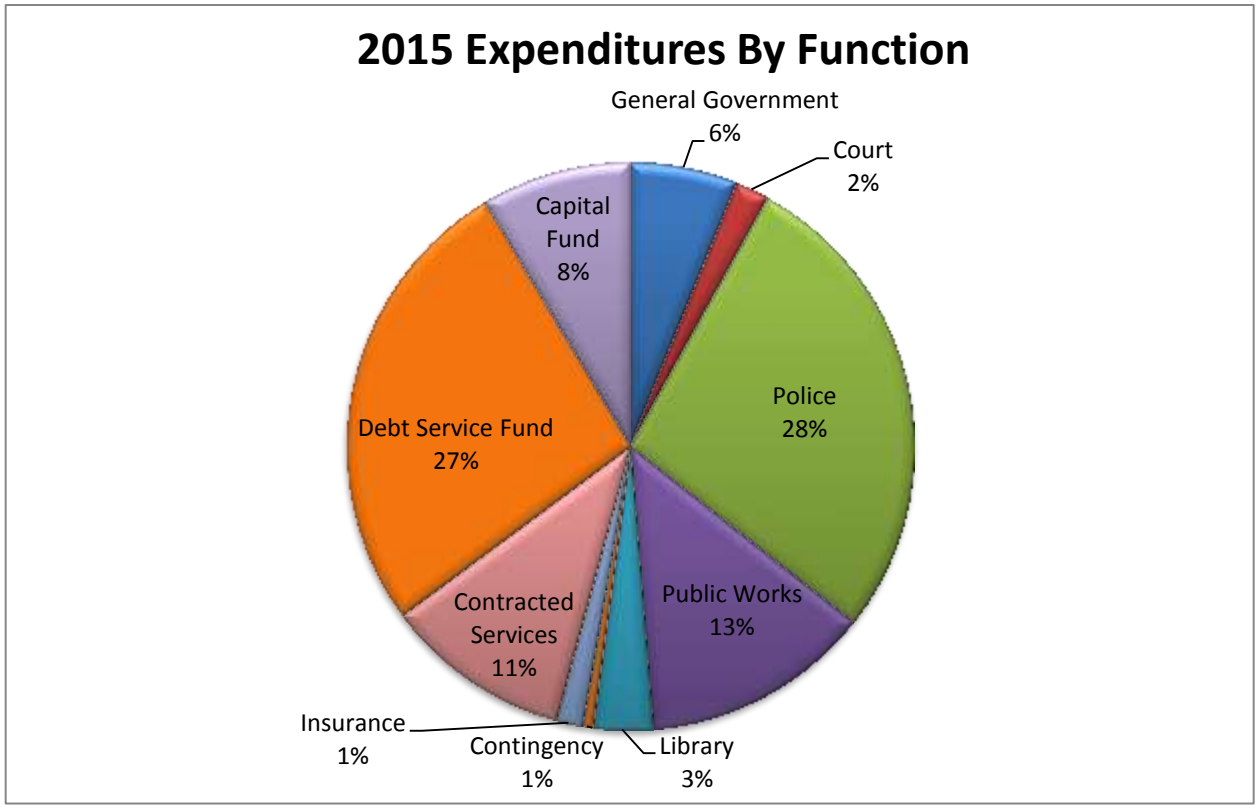
Looking at the past four budget years, revenues remain relatively constant. The 2015 total budgeted revenues experienced;

- 3% increase as compared to 2011 actual;
- 6% increase as compared to 2012 actual;
- 3% increase as compared to 2013 actual;
- 6% increase as compared to 2013 projected.

Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. The only major deviation in non-property tax revenue occurred in 2013. This deviation is attributed to the receipt of a grant from the Greater Milwaukee Foundation for work on stabilizing the stream bank at Frontier Park.

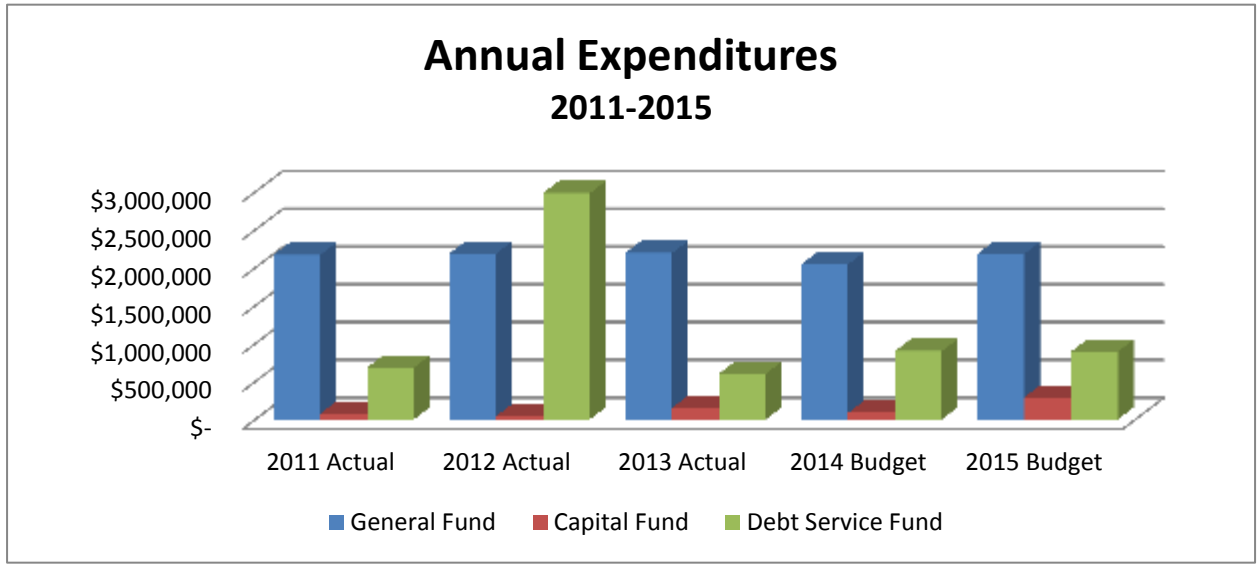
Expenditure Overview

The 2015 budgeted expenditures total $3,356,938 and include the General Fund, Capital Fund, and Debt Service Fund. The expenditures are broken down as follows:



- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 28% of the total Village expenditures.
- General Government, which accounts for 6% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes capital purchases over $2000, is 8% of the 2015 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 27% of expenditures.
- Contingency is a reserve fund and is budgeted at 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 3% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 13% of the 2015 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 11% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2015 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 2% of expenditures.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2015.



An annual comparison shows the 2014 General Fund expenditures;

- Increased .51% as compared to 2011 Actual;
- Decreased .30% as compared to 2012 Actual;
- Increased .64% as compared to 2013 Actual
- Increased 6.20% as compared to 2014 Projected.

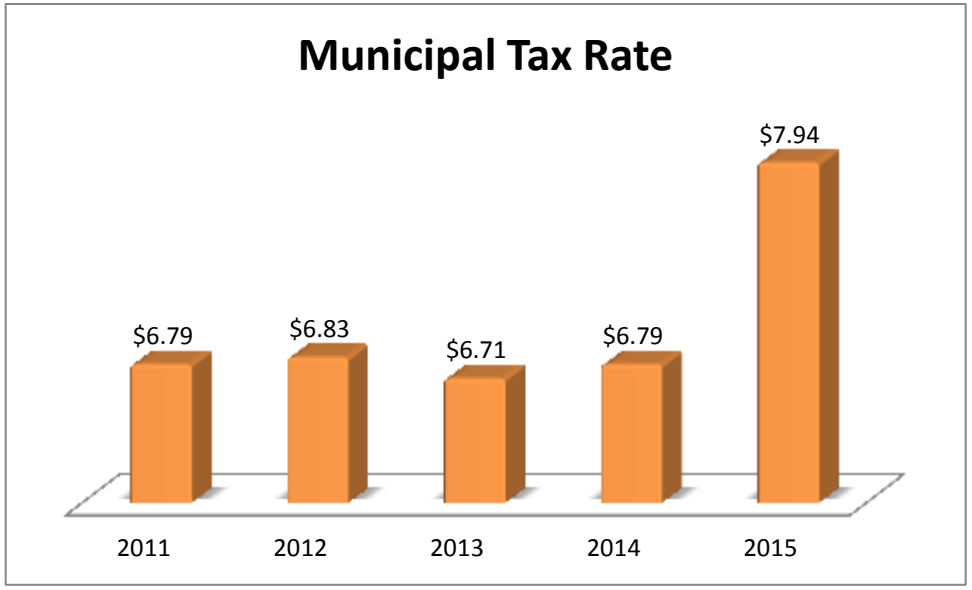
2015 Capital Fund expenditures*;

- Increased 74.51% as compared to 2011 Actual;
- Increased 85.75% as compared to 2012 Actual;
- Increased 47.31% as compared to 2013 Actual;
- Increased 70.6% as compared to 2014 Projected.

2015 Debt Service Fund expenditures;

- Increased 23.62% as compared to 2011 Actual;
- Decreased 233.98% as compared to 2012 Actual;
- Increased 32.44 % as compared to 2013 Actual;
- Decreased .74% as compared to 2014 Projected.

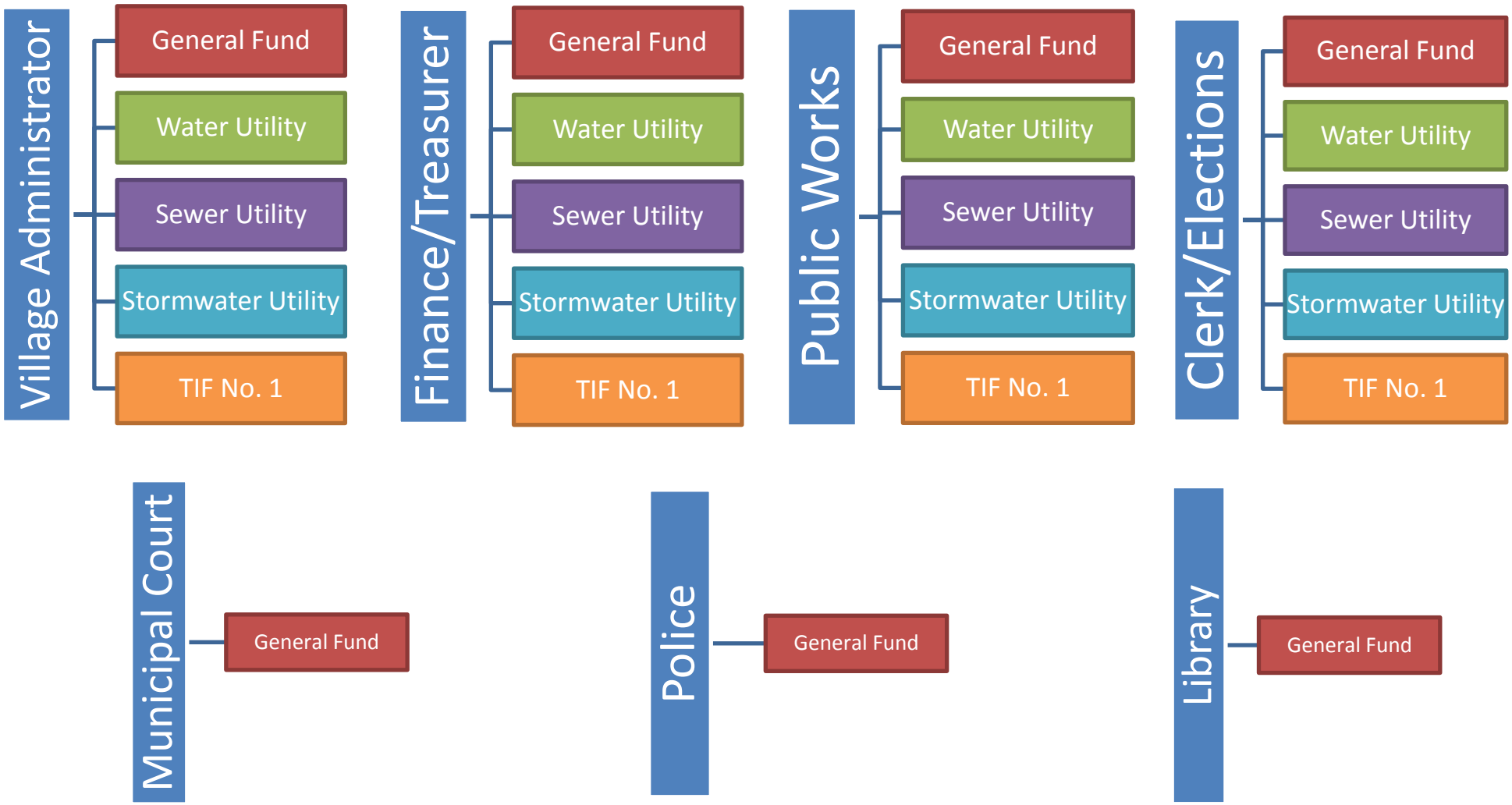
*It is important to note that capital expenditures vary year-to-year based on the needs of the Village, and larger purchases may be funded in multiple years.



The 2015 Municipal Tax Rate is $7.94 per 1,000 in assessed value. The average assessed value in the Village is $163,000. Prior to 2015, the municipal tax rate remained relatively constant. The 2015 tax rate is reflective of the increase in the property tax levy to fund debt service, a new patrol officer, and a road replacement fund.

DEPARTMENT TO FUND RELATIONSHIP

The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs. The charts below outline which funds each department appropriates costs to.



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General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Property Tax Revenue:								
General Fund	$ 1,369,778	$ 1,347,635	$ 1,348,874	$ 1,335,185	$ 961,333	$ 1,335,185	$ 1,428,253	6.97%
Total Property Tax Revenue	1,369,778	1,347,635	1,348,874	1,335,185	961,333	1,335,185	1,428,253	6.97%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	78,998	44,117	41,158	40,500	458	36,958	39,300	-2.96%
Intergovernmental Revenue	265,192	274,602	253,068	244,517	71,157	245,253	244,807	0.12%
Licenses & Permits	43,600	30,825	54,659	47,200	23,211	38,860	46,150	-2.22%
Fines, Fees, & Penalties	105,410	115,402	68,340	120,100	33,321	77,000	124,750	3.87%
Public Charges for Services	94,096	91,282	87,611	96,900	55,954	104,387	108,150	11.61%
Miscellaneous Revenues	146,250	150,920	194,018	148,110	37,937	156,549	160,638	8.46%
Other Financing Sources	15,901	860	65,393	9,500	3,907	4,000	25,000	0.00%
Total Non-Property Tax Revenue:	749,447	708,008	764,248	706,827	225,945	663,008	748,795	5.94%
Total Revenue	$ 2,119,225	$ 1,994,783	$ 2,113,122	$ 2,042,012	$ 1,187,278	$ 1,998,193	$ 2,177,048	6.61%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Board	$ 26,065	$ 16,357	$ 17,860	$ 16,360	$ 8,152	$ 16,260	$ 18,765	14.70%
Village Administrator	71,813	64,365	47,120	43,000	16,695	33,385	46,232	7.52%
Finance/Treasurer	21,961	17,877	29,095	26,099	12,979	24,566	36,788	40.96%
Clerk/Elections	24,430	26,706	22,599	24,100	12,776	26,160	23,598	-2.08%
Village Hall/Facilities Maintenance	33,292	30,522	41,777	37,350	24,750	42,435	59,404	59.05%
Court	83,974	63,071	57,086	71,650	24,956	49,913	64,988	-9.30%
Legal	13,172	14,417	81,340	13,000	76,312	90,000	20,000	53.85%
Police Department	811,013	842,212	809,544	855,768	347,662	676,410	926,238	8.23%
Public Works	541,059	540,379	517,905	452,703	189,101	392,393	439,382	-2.94%
Library	111,423	119,383	112,568	114,200	52,979	114,914	113,343	-0.75%
Transfers & Contingency	-	-	-	-	-	-	20,000	0.00%
Insurance	40,995	38,499	45,453	41,000	26,399	52,800	51,517	0.00%
Technology & Contracted Services	385,633	409,690	408,541	346,781	260,823	350,950	356,793	2.89%
Total General Fund Expenditures	$ 2,164,830	$ 2,183,478	$ 2,190,888	$ 2,042,012	$ 1,053,583	$ 1,870,185	$ 2,177,048	6.61%

Beginning Fund Balance	$ 864,793	$ 832,521	$ 745,580	$ 667,815		$ 667,815	$ 795,822
Annual Income / (Loss)	(69,960)	(125,857)	(182,638)	-		128,007	-
Transfer from / (to) other funds	37,688	38,916	104,873	-		-	-
Applied Budget Surplus	-	-	-	-		-	-
Ending Fund Balance	$ 832,521	$ 745,580	$ 667,815	$ 667,815		$ 795,822	$ 795,822

General Fund
Detailed Revenues

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Property and Other Taxes								
General Property Taxes	$ 1,369,778	$ 1,347,635	$ 1,348,874	$ 1,335,185	$ 961,333	$ 1,335,185	$ 1,428,253	6.97%
Water Utility Tax Equivalent	76,491	38,916	40,257	36,500	-	36,500	36,500	0.00%
Delinquent Penalties/Interest	2,507	5,201	901	4,000	458	458	2,800	-30.00%
Total Property and Other Taxes	1,448,776	1,391,752	1,390,032	1,375,685	961,791	1,372,143	1,467,553	6.68%
Intergovernmental Revenue								
State Shared Revenue	$ 67,033	$ 91,598	$ 46,950	$ 46,980	$ -	$ 46,980	$ 48,235	2.67%
Expenditure Restraint	-	-	38,307	38,319	-	38,319	33,998	-11.28%
Tax Exempt Computer Aid	11,683	12,649	12,559	15,700	-	15,700	15,700	0.00%
Law Enforcement Improvement Grants	1,260	1,120	1,120	1,100	800	800	3,420	210.91%
State Transportation Aid	170,663	153,597	138,237	126,168	63,071	126,168	126,168	0.00%
Recycling Grants	7,277	7,285	7,295	8,000	7,286	7,286	7,286	-8.92%
Fire Insurance	7,276	8,353	8,600	8,250	-	10,000	10,000	21.21%
Total Intergovernmental Revenue	265,192	274,602	253,068	244,517	71,157	245,253	244,807	0.12%
Licenses & Permits								
Liquor Licenses	$ 4,240	$ 4,240	$ 3,720	$ 4,200	$ 3,745	$ 3,745	$ 3,800	0.00%
Bartender Licenses	2,255	2,060	1,965	3,000	1,330	1,500	2,000	-33.33%
Misc. Licenses	3,307	2,844	1,620	2,500	2,479	3,000	2,800	12.00%
Total Licenses	9,802	9,144	7,305	9,700	7,554	8,245	8,600	-11.34%

General Fund
Detailed Revenues (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Licenses & Permits (cont.)								
Building/Business Permits	$ 26,235	$ 13,961	$ 41,014	$ 28,250	$ 12,093	$ 24,185	$ 28,000	-0.88%
Parking Permits	5,203	6,110	4,310	5,750	2,280	4,560	5,000	-13.04%
Variance Permits	300	400	650	500	700	700	500	0.00%
Well Permits	100	-	-	500	-	-	1,550	210.00%
Misc. Permits	1,960	1,210	1,380	2,500	585	1,170	2,500	0.00%
Total Permits	33,798	21,681	47,354	37,500	15,658	30,615	37,550	0.13%
Total Licenses & Permits	43,600	30,825	54,659	47,200	23,211	38,860	46,150	-2.22%
Fines, Fees, and Penalties								
Court Fines/Ordinance Violations	$ 101,180	$ 112,027	$ 65,635	$ 115,000	$ 32,361	$ 75,000	$ 120,000	4.35%
Parking Citations	4,230	3,375	2,705	4,100	960	2,000	4,000	-2.44%
Warrant Fee	-	-	-	-	-	-	750	0.00%
False Alarm Fees	-	-	-	1,000	-	-	-	-100.00%
Total Fines, Fees and Penalties	105,410	115,402	68,340	120,100	33,321	77,000	124,750	3.87%
Public Charges for Services								
Copies/Open Records Requests	$ 201	3,733	607	1,000	641	1,000	1,000	0.00%
Other Public Charges	1,390	450	137	800	148	300	650	-18.75%
Parking Meters	11,213	7,752	8,339	12,000	6,192	11,000	12,000	0.00%
Ambulance Fees	55,938	51,549	54,725	55,000	32,358	64,717	65,000	18.18%
Community Building Rental	9,832	8,836	8,606	11,500	6,282	12,563	14,000	21.74%
Park User Fees	6,545	8,195	4,936	7,500	4,474	8,949	7,500	0.00%
Softball Team Fees	8,977	10,767	10,261	9,000	5,858	5,858	8,000	-11.11%
Weed Control	-	-	-	100	-	-	-	-100.00%
Total Public Charges for Services	94,096	91,282	87,611	96,900	55,954	104,387	108,150	11.61%

General Fund
Detailed Revenues (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Miscellaneous Revenue								
DNR Tree Grant	$ -	$ -	$ -	$ 4,500	$ -	$ -	$ 5,000	0.00%
K-9 Fund Administration	2,502	5,890	6,020	-	-	-	-	0.00%
Recycling Revenue	17,958	17,952	17,916	18,000	4,482	10,000	18,000	0.00%
Interest Income	2,941	6,902	3,989	6,850	2,401	4,802	5,000	-27.01%
Sale of Recyclables	-	-	334	100	53	106	100	0.00%
Payment from Water Utility	26,000	26,000	26,000	26,000	6,500	26,000	26,000	0.00%
Payment from TIF	7,500	7,500	-	7,500	-	7,500	7,500	0.00%
Payment from Sewer	26,000	26,000	26,000	26,000	6,500	26,000	26,000	0.00%
Chamber of Commerce Rent	990	834	1,108	960	468	960	960	0.00%
Donations/Contributions	45	100	-	100	9	9	-	-100.00%
Payment from Stormwater	26,000	26,000	26,000	26,000	6,500	26,000	26,000	0.00%
Cable Franchise Fees	25,572	27,531	26,759	27,000	6,337	26,600	26,600	-1.48%
Fire Insurance Dues			8,600	-	-	10,000	10,000	0.00%
Miscellaneous Revenue	6,530	860	39,459		2,401	14,000	-	0.00%
Library Fees	4,212	5,351	11,832	5,100	2,286	4,572	9,478	85.84%
Total Miscellaneous Revenue	146,250	150,920	194,018	148,110	37,937	156,549	160,638	8.46%
Other Financing Sources								
Transfer from other funds	$ -	$ -	$ 64,615	$ -	$ -	$ -	$ -	0.00%
Sale of Village Equipment	15,901	860	778	9,500	3,907	4,000	25,000	163.16%
Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	15,901	860	65,393	9,500	3,907	4,000	25,000	163.16%
Total General Fund Revenue	**$ 2,119,225**	**$ 1,994,783**	**$ 2,113,122**	**$ 2,042,012**	**$ 1,187,278**	**$ 1,998,193**	**$ 2,177,048**	**6.61%**

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GENERAL FUND: VILLAGE BOARD

Department Description

The Village Board of Trustees is an elected body, made up of one elected Village President, and six elected Village Trustees. 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 Board is responsible for appointing the Village Administrator, who serves as the Chief Administrative Officer for the Village and oversees the day-to-day operations. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees, boards, and commissions of the Board.

Services

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the Village;
- Adopt policies for Village operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the Village Administrator;
- Approve contracts for Village services and products;
- Appoint board, commissions and committee members;
- Chair and serve on Village committees.

Budget Impact & Changes

- Increases due to reallocation of line items from other budgets (Association dues).
- Addition of organizational membership to the Alliance for Innovation.

General Fund Expenditures
Village Board

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Board								
Board Salaries	$ 16,148	$ 16,148	$ 16,160	$ 16,160	$ 8,074	$ 16,160	$ 16,160	0.00% (4)
Travel/Training/Meetings	23	99	200	200	78	100	200	0.00% (1)
Membership Dues	-	-	-	-	-	-	2,405	0.00% (2)
Recodification (Municipal Code)	9,894	110	1,500	-	-	-	-	0.00% (3)
Total Village Board	26,065	16,357	17,860	16,360	8,152	16,260	18,765	14.70%

Significant Variances Explanation:

(1) Formerly Board Expense

(2) League of Wisconsin Municipalities membership dues previously included in Village Administrator budget. New membership for the Alliance for Innovation.

(3) Formerly in Court budget

(4) Board Salaries includes Salaries and Benefits (FICA)

Village Board

Board Salaries	
President annual salary	3,000
Trustee annual salaries @ $2,000	12,000
Benefits	1,160
Total	16,160

Membership Dues	
League of WI Municipalities	970
Alliance for Innovation	1,000
Chamber of Commerce	255
Constant Contact	180
Total	2,405

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GENERAL FUND: VILLAGE ADMINISTRATOR

Department Description

The Village Administrator is responsible for the coordination and oversight of the day-to-day Village operations, consistent with the policies established by the Village Board. The Village Administrator facilitates the execution of the Village's programs and initiatives in the most efficient, responsive, and fiscally responsible manner possible. Additionally, the Village Administrator is responsible for providing recommendations to the Village Board necessary to adopt appropriate policy, provide leadership, and establish and organizational system to achieve goals and initiatives. The Village Administrator also serves as the Village Clerk, Public Works Director, Planning and Zoning Administrator, and Economic Development Coordinator.

Services

- Direct the preparation of the annual budget and capital improvement plan;
- Responsible for all general operations of the Village;
- Coordination of the Village's annual budget process, monitoring budget on a continual basis;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state, and county, and local level;
- Advises the Village Board on present and future policy, financial, and personnel needs.
- Serve as Village Clerk, Public Works Director, Planning and Zoning Administrator, and Economic Development Coordinator.

Budget Impact & Changes

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, and membership dues) are split out, as opposed to consolidated into one expense line.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there is one receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- 1 covered by Single plan

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Village Administrator/Clerk	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Village Administrator/Clerk	35%	35%	45%	45%	55%
Water Utility	15%	15%	17%	17%	15%
Sewer Utility	25%	25%	17%	17%	15%
Stormwater Utility	15%	15%	16%	16%	15%
TIF/CDA			5%	5%	

General Fund Expenditures
Village Administrator

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Administrator								
Salary	$ 30,577	$ 30,071	$ 29,062	$ 27,500	$ 11,571	$ 23,136	$ 34,223	24.45%
Employee Benefits	15,251	13,485	13,557	11,500	2,811	5,622	-	0.00% (2)
FICA Tax	-	-	-	-	-	-	2,618	0.00% (2)
Health Insurance Premium	-	-	-	-	-	-	3,233	0.00% (2)
Health Insurance Deductible	-	-	-	-	-	-	225	0.00% (2)
Retirement Contribution	-	-	-	-	-	-	2,327	0.00% (2)
Group Life Insurance Premium	-	-	-	-	-	-	22	0.00% (2)
Disability Insurance Premium	-	-	-	-	-	-	119	0.00% (2)
General Management	20,785	16,447	-	-	-	-	-	0.00% (1)
Travel/Training/Meetings	5,200	4,362	4,500	4,000	2,313	4,627	3,091	0.00% (3)
Membership Dues	-	-	-	-	-	-	374	0.00%
Total Village Administrator	71,813	64,365	47,120	43,000	16,695	33,385	46,232	7.52%

Significant Variances Explanation:

(1) Previously technical support, financial services, and office supplies combined into one line item. In 2014, was split into specific accounts. In 2015, tech support is allocated to the Misc. department, financial services to the Finance/Treasurer Department, and Office supplies to the Village Hall Department.

(2) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out

(3) Previous to 2015, all Administrator expenses (training, travel, phone, and membership dues) were combined into Training budget. .

Village Administrator

Travel/Training/Meetings	
Travel expenses for meetings/trainings	660
Conferences/Training	2,200
Village Administrator - cellular phone	231
Total	3,091

Professional Dues	
ICMA	303
MEA-SEW	17
WCMA	55
Total	374

GENERAL FUND: FINANCE/TREASURER

Department Description

The Treasurer is responsible for insuring the fiscal integrity of the Village through the maintenance of all financial records, collections, investments, and distribution of funds. The Finance/Treasurer department is also responsible for the maintenance and disbursement of payroll records, issuance of accounts payable, the production and collection of real estate tax and property assessment rolls, and the issuance and collection of utility bills.

Services

- Cash management and investment of Village funds;
- Oversight of all financial transactions and processes, ensuring compliance will federal, state, and local regulations;
- Preparation and distribution of utility bills;
- Financial transaction processing: utility billing, cash receipt posting, accounts payable check printing, and payroll processing;
- Generate tax bills;
- Benefit administration.

Budget Impact & Changes

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, and membership dues) are split out, as opposed to consolidated into one expense line.
- Increases due to reallocation of line items from other budgets (Personal Property & Bad Debt, Bank/Financial Services Fees).

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- Part time employees do not receive health insurance benefits

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense. Part time employees do not receive income continuation insurance benefits.

Flex Benefit & Deductible Administration: Costs and fees association with the administration with the Village's Flexible Benefit and Deductible plan.

Staffing

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Treasurer	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Treasurer	45%	45%	45%	45%	45%
Water Utility	25%	25%	19%	19%	20%
Sewer Utility	25%	25%	18%	18%	20%
Stormwater Utility	5%	5%	18%	18%	15%

General Fund Expenditures
Finance/Treasurer Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Finance/Treasurer								
Salary	$ 14,571	$ 13,773	$ 14,517	$ 16,000	$ 6,993	$ 13,985	$ 14,489	-9.44%
Employee Benefits	2,858	1,976	2,299	2,400	1,097	2,194	-	0.00% (1)
FICA Tax	-	-	-	-	-	-	1,108	0.00% (1)
Health Deductible Admin Fee	-	-	-	-	-	-	1,332	0.00% (1)
Health Insurance Deductible	-	-	-	-	-	-	11,500	0.00%
Retirement Contribution	-	-	-	-	-	-	985	0.00% (1)
Group Life Insurance Premium	-	-	-	-	-	-	124	0.00% (1)
Travel/Training/Meetings	1,000	229	600	600	310	600	130	-78.33%
Membership Dues	-	-	-	-	-	-	25	0.00%
Software Support	2,124	1,721	1,721	1,600	-	1,600	2,550	0.00%
Printing/Publishing/Advertising	-	-	-	-	-	-	1,170	0.00%
Bank/Financial Service Fees	-	-	4,500	4,500	1,609	3,216	875	-80.56% (2)
Personal Property & Bad Debt	1,408	178	5,457	1,000	2,970	2,970	2,500	100.00%
Total Finance/Treasurer	21,961	17,877	29,095	26,100	12,979	24,566	36,788	40.95%

Significant Variances Explanation:

(1) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out.

(2) Decrese due to allocation of expense to utilities.

Finance/Treasurer Department

Travel/Training/Meetings	
Treasurers Conference	100
Misc. Travel Costs	30
Total	130
Printing/Publishing/Advertising	
W-2's	90
Tax bills and tax bill postage	580
2016 budget	500
Total	1,170
Professional Dues	
MTAW (Municipal Treasurers Association of Wisconsin)	25
Total	25

Software Support	
County Tax Support	1,800
Accounting software license (25% General Fund)	750
Total	2,550

GENERAL FUND: CLERK/ELECTIONS

Department Description

The Deputy Clerk, with oversight from the Village Administrator/Clerk, is responsible for the execution and administration of the Village's elections as scheduled by State statute. Administration of elections includes; funding, staffing, and training of election inspectors and adherence to all State and Federal elections laws. Additionally, the Deputy Clerk is responsible for the preparation and maintenance of the Village's meeting agendas and minutes, coordination of the Village's recreation leagues, and quarterly newsletter.

Services

- Training of election inspectors and chief inspectors on a continual basis to ensure an orderly and efficient election day;
- Conduct absentee voting as outlined by State statute;
- Prepare and submit post-election statistical reports to the Government Accountability Board (GAB);
- Compile and distribute quarterly newsletter;
- Prepare and maintain agendas and minutes;
- Coordinate Softball league, umpires, and scorekeepers.

Budget Impact/Changes

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, and membership dues) are split out, as opposed to consolidated into one expense line.
- There are two scheduled elections in 2015.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- Part time employees do not receive health insurance benefits

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense. Part time employees do not receive income continuation insurance benefits.

Staffing

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Deputy Clerk	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Deputy Clerk	70%	70%	70%	70%	70%
Water Utility	15%	15%	10%	10%	10%
Sewer Utility	15%	15%	10%	10%	10%
Stormwater Utility	0%	0%	10%	10%	10%

General Fund Expenditures
Clerk/Elections Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Clerk/Elections								
Salary & Wages	$ 17,370	$ 17,094	$ 17,067	$ 17,000	$ 9,385	$ 18,771	$ 17,285	1.68%
Employee Benefits	3,206	2,432	2,567	2,550	1,445	2,890	-	0.00% (1)
FICA Tax	-	-	-	-	-	-	1,322	0.00% (1)
Retirement Contribution	-	-	-	-	-	-	1,175	0.00% (1)
Group Life Insurance Premium	-	-	-	-	-	-	126	0.00% (1)
Travel/Training/Meetings	1,186	1,374	929	2,000	222	1,000	840	-58.00% (3)
Professional Dues	-	-	-	-	-	-	180	0.00%
Election Inspector Wages	-	-	-	-	-	-	840	0.00%
Election Supplies	2,568	5,423	2,036	2,550	1,724	3,500	480	-81.18% (2)
Licenses & Permit Processing	100	383	-	-	-	-	500	0.00%
Equipment Maintenance	-	-	-	-	-	-	850	0.00%
Total Clerk/Elections	24,430	26,706	22,599	24,100	12,776	26,160	23,598	-2.08%

Significant Variances Explanation:

(1) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out.

(2) Decrease due to less scheduled elections in 2015.

(3) Decrease due to allocation of expense to utilities.

Clerk/Elections

Election Inspector Wages	
Election inspectors for 2 scheduled elections	840
Total	840
Supplies	
Ballots & Supplies from County	300
Ink cartridges, ballot pens, misc. supplies	50
Meal for Election Inspectors on Election Day	130
Total	480
Professional Dues	
WMCA (Wisconsin Municipal Clerks Association)	50
MMCA (Metro Milwaukee Clerks Association)	30
IMCA (International Municipal Clerks Association)	100
Total	180

Equipment Maintenance	
Command Central Contract	850
Total	850
Travel/Training/Meetings	
WMCA Conference	600
Misc. Meetings	90
Misc. Travel Costs	150
Total	840

GENERAL FUND: VILLAGE HALL/FACILITIES MAINTENANCE

Department Description

The Village Hall/Facilities Maintenance department is used to account for shared department costs of the Village, including the Village Hall land phone lines, internet service, postage, utilities, copier usage/maintenance and office supplies, and for general upkeep and maintenance of the Village's facilities, including Village Hall, the Library, DPW facility, the Community Building, and the Village's Park facilities. This department also includes costs for all custodial supplies and services.

Services

- Perform general maintenance on facilities;
- Perform preventative maintenance on facilities, including weatherization activities;
- HVAC & Building maintenance, custodial contract and supplies.

Budget Impact & Changes

- New department accounts for the cost of maintaining the Village's facilities.
- Includes an anticipated increase in utility costs.
- Maintenance costs previously allocation in other departments.

Village Hall/Facilities Maintenance Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Hall/Facilities Maintenance								
Utilities (85% General Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,000	0.00% (2)
Telephone/Internet (70% General Fund)	-	-	-	-	-	-	2,564	0.00% (1)
Office Supplies (85% General Fund)	-	-	5,300	5,000	4,718	9,435	4,250	-15.00% (1)
Printing/Publishing/Copies (85% GF)	-	-	-	-	-	-	2,125	0.00%
Postage (85% General Fund)	-	-	-	-	-	-	2,125	0.00%
Equipment/Copier Maintenance	-	-	-	-	-	-	2,890	0.00%
Building Maintenance (85% General Fund)	33,292	30,522	36,477	32,350	20,032	33,000	14,450	-55.33% (3)
Total Village Hall/Facilities Maintenance	33,292	30,522	41,777	37,350	24,750	42,435	59,404	59.05%

Significant Variances Explanation:

(1) Office supplies line previously to 2015 included postage, printing, and office supplies. Beginning in 2015, expenses are broken out.

(2) Includes GF portion of VH and Pole Shed Utilities, as well as Parking Lot, Community Building, Park, and Lions Garage utilities.

(3) Includes fire alarm monitoring, window and carpet cleaning, VH and Community Building cleaning, and misc. maintenance supplies

GENERAL FUND: MUNICIPAL COURT

Department Description

The Municipal Court has jurisdiction over alleged infractions of the Village Code. These non-criminal violations are punishable by forfeiture in an amount set by the State, or the Village Board. Such infractions include traffic and parking citations, and other non-criminal code violations.

The Butler Municipal Court administers justice under the authority of the judicial branch of government interpreting the law fairly, impartially, and effectively, for all citizens.

Services

- Schedule all court appearances;
- Prepare case files for the Village Attorney;
- Prepare appeals to the Circuit Court;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court procedures;
- Suspend and un-suspend driver's licenses through the DOT;
- Apply payments efficiently and with accuracy;
- Maintain records.

Budget Impact/Changes

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, and membership dues) is split out, as opposed to consolidated into one expense line.
- Beginning with the 2015 budget, all attorney (prosecution) fees associated with Municipal Court are included in the Municipal Court budget.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- 1 covered by Single plan

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Court Clerk	0.60	0.60	0.60	0.60	0.60
Municipal Judge	0.50	0.50	0.50	0.50	0.50
Total	1.10	1.10	1.10	1.10	1.10

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Court Clerk	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%

Court Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Court								
Wages	$ 24,558	$ 24,156	$ 24,739	$ 25,500	$ 11,591	$ 23,182	$ 30,037	17.79% (2)
Judge Wages	-	-	-	-	-	-	2,400	0.00%
Attorney Services	31,038	19,309	9,893	20,500	2,750	5,500	11,600	100.00% (4)
Employee Benefits	10,906	7,465	8,345	9,100	4,167	8,333	-	0.00% (1)
FICA Tax	-	-	-	-	-	-	2,298	0.00% (1)
Health Insurance Premium	-	-	-	-	-	-	4,311	0.00% (1)
Health Insurance Deductible	-	-	-	-	-	-	300	0.00% (1)
Retirement Contribution	-	-	-	-	-	-	2,043	0.00% (1)
Group Life Insurance Premium	-	-	-	-	-	-	144	0.00% (1)
Disability Insurance Premium	-	-	-	-	-	-	159	0.00% (1)
Municipal Court Expenses	17,472	12,141	14,109	16,550	6,449	12,898	-	-100.00% (3)
Travel/Training/Meetings	-	-	-	-	-	-	1,775	0.00%
Professional Dues	-	-	-	-	-	-	140	0.00%
Office Supplies	-	-	-	-	-	-	1,980	0.00%
Support/Consulting	-	-	-	-	-	-	3,701	0.00%
Miscellaneous Expense	-	-	-	-	-	-	4,100	0.00%
Total Court	83,974	63,071	57,086	71,650	24,956	49,913	64,988	-9.30%

Significant Variances Explanation:

(1) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out

(2) Previous to 2015, Court Clerk and Judge salaries were combined. In 2015 they are split.

(3) All court expenses (office, travel, training, etc.) have been combined, beginning in 2015 they are split.

(4) Expense is for prosecution of municipal violations only.

2015 Budget
Expenditure Detail - Court

Court

Travel/Training/Meetings	
WMJA Annual Registration (Judge)	625
Clerk Training and Travel reimbursement	1,150
Total	1,775
Dues	
WMJA (Judge)	100
WMCA (Court clerk)	40
Total	140
Consultants/Support	
Tipps Court	3,701
Total	3,701

Office Supplies	
Office Supplies	1,000
Postage	500
Telephone	480
Total	1,980
Miscellaneous Expense	
Prisoner Housing	4,000
Witness Fees	100
Total	4,100

GENERAL FUND: LEGAL SERVICES

Department Description

The Village Attorney provides legal opinions, drafts ordinances, and provides other various legal services to the Village. The Village Attorney attends committee and commission meetings as requested, and Municipal Court proceedings. The Village also contracts with an Attorney specifically for assistance related to Labor issues. The Village's Labor Attorney is responsible for assisting during negotiations and providing legal advice regarding personnel issues.

Services

- Provides accurate and current legal counsel to the Village Board and Village Staff;
- Keeps all ordinances up-to-date and consistent with State law;
- Prosecutes ordinance violations;
- Assists with contract negotiations.

Budget Impact & Change

- A majority of legal costs associated with negotiations of 3rd party contracts and developer agreements are invoiced to respective party and recouped by the Village.
- Fees associated with Municipal Court are included in the Municipal Court budget.
- Increase due to historical expenses for counseling and anticipated expenses in 2015.

General Fund Expenditures
Legal Services Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Legal								
Counseling	$ 13,172	$ 14,417	$ 81,340	$ 13,000	$ 76,312	$ 90,000	$ 20,000	53.85% (1)
Total Legal	13,172	14,417	81,340	13,000	76,312	90,000	20,000	53.85%

Significant Variances Explanation:

(1) Increase to reflect historical cost and anticipated needs in 2015, for both general and labor.

GENERAL FUND: POLICE DEPARTMENT

Department Description

The Butler Police Department strives to provide impartial, ethical, and professional law enforcement services in an efficient and effective manner. The Police Department works cooperatively with members of the community, surrounding communities, and surrounding law-enforcement agencies to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work, visit, or travel through Butler.

The Butler Police Department has 8 sworn officers and is led by Chief David Wentlandt. In addition to sworn officers, a non-sworn clerical assistant who assists officers in providing 24 hours, seven days a week coverage in the Village.

Services

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state, and federal laws;
- Conduct complex criminal investigations;
- Directed patrol;
- Accident Investigation;
- Crime Prevention;
- Provide safety services for Special Events;
- Assist neighboring communities in times of need.

Budget Impact & Change

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, membership dues, fuel, ammunition) are split out, as opposed to consolidated into one expense line.
- Includes the addition of one patrol officer, bringing the total staffing to eight sworn officers.

2015 Expected Employee Benefits include:

Sworn Officers: All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Labor Association of Wisconsin (LAW). This contract expires on December 31, 2014.

Retirement: Employer WRS contribution of 9.5% of gross wages for sworn officers, 6.8% for non-sworn staff.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- 7 covered by family plan
- 2 covered by single plan
- Part time employees are not eligible for health insurance benefits.

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Uniform Allowance: Command staff (Chief and Lieutenant/Detective) receives $500 allowance, and sworn Officers receive $400.

Staffing

Position	Employee FTE				
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant/Detective	2.00	2.00	1.00	1.00	1.00
Patrol Officer	4.00	4.00	4.00	5.00	6.00
Police Clerical	0.40	0.40	0.40	0.40	0.40
Parking Attendant	0.30	0.30	0.30	0.30	0.30
Total	7.70	7.70	6.70	7.70	8.70

Position	Employee FTE				
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Police Chief	100%	100%	100%	100%	100%
Lieutenant/Detective	100%	100%	100%	100%	100%
Patrol Officer	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%
Parking Attendant	100%	100%	100%	100%	100%

General Fund Expenditures
Police Department (Cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Police Professional Development								
Travel/Training/Meetings	$ 4,877	$ 7,419	$ 6,700	$ 9,000	$ 1,700	$ 7,000	$ 9,200	2.22%
Membership Dues/Books	-	-	-	-	-	-	235	0.00%
Guns & Ammunition	-	-	-	-	-	-	9,000	0.00%
Total Police Professional Development	4,877	7,419	6,700	9,000	1,700	7,000	18,435	104.83%
Police Administration								
Expenses	$ 42,370	$ 43,761	$ 36,368	$ 63,830	$ 14,895	$ 33,000	$ -	0.00% (1)
Software Support	-	-	-	-	-	-	6,029	0.00% (4)
Telephone	-	-	-	-	-	-	5,452	0.00% (2)
Office Supplies	-	-	-	-	-	-	2,350	0.00%
Computer/Equipment Maintenance	-	-	-	-	-	-	7,655	0.00% (6)
Crime Prevention Materials	-	-	-	-	-	-	650	0.00% (5)
Emergency Government	134	48	500	150	228	455	1,250	88.00% (7)
Investigative Fees	411	1,092	1,948	5,600	1,001	3,500	7,100	26.79% (3)
Total Police Administration	42,915	44,901	38,816	69,580	16,123	36,955	30,486	-56.19%

Significant Variances Explanation:

(1) Previous to 2015, all Police Administrative and Patrol Expenses (office, training, travel, etc.) have been combined. In 2015, they are broken out.
(2) Includes all phones and payment to CIB/TIME system to allow access to driver's / registration files.
(3) Investigation fee to include 3000.00 in charges in lab fees for alcohol draws in OWI cases. These funds are recovered through court ordered restitution.
(4) Includes RMS (Waukesha County), In-house parking software and cloud storage for the Axon body cameras.
(5) All community outreach outside of National Night Out - to include other PR events.
(6) Includes re-programming of the new radios, repairs to computers, and radio operating contribution to County.
(7) Costs associated with maintaining emergency siren and misc. mutual aid costs.

General Fund Expenditures
Police Department (Cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Police Equipment & Maintenance								
Vehicle Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000	0.00% (2)
Ballistic Vests	-	-	-	-	-	-	7,500	0.00% (3)
Gas & Oil	-	-	-	-	-	-	20,000	0.00% (1)
Computer Maintenance	-	-	-	-	-	-	500	0.00%
Total Police Equipment & Maintenance	-	-	-	-	-	-	36,000	0.00%
Total Police Department	811,013	842,212	809,544	855,768	347,662	676,410	926,238	8.23%

Significant Variances Explanation:

(1) Decrease reflects actual historical expenses for gas and oil.

(2) Continual maintenance has reduced maintenance costs.

(3) Replacement of eight vests. Cost offset with $2,300 grant.

Police Administration

Software support	
Axon License & Data Storage	1,980
Intergraph/Spillman - RMS	2,607
Tipps Parking	1,442
Total	6,029
Telephone	
Air cards - US Cellular	1,300
Office Phones - AT&T	600
CIB-TIME System	852
Cellphone (Chief/LT/Squads)	2,400
Misc.	300
Total	5,452

Police Development

Travel/Training/Meetings	
In-service - All Officer	750
WCPA Conferences	900
LEAP Conference - Administrative Assistant	550
Management/Supervisor Training	1,500
Duty Specific Training	5,500
Total	9,200
Membership Dues/Subscriptions	
International & WI Chief of Police & Waukesha Chief's	235
Total	235

Computer/Equipment Maintenance	
Radar Certification	225
Radar Repairs	500
Squad Computer Repair	500
Office Computer Repair	2,000
Radio Maintenance/Programming	3,930
Misc./Radio Battery Replacement	500
Total	7,655
Office Supplies	
Postage	250
Ink/Printer Cartridges	300
Printing/Copies	300
Other Office Supplies	1,500
Total	2,350

Guns/Ammunition	
Ammunition/Supplies	4,500
Handgun (3)	1,500
Misc. Supplies	500
Taser & Axon Camera (New Officer)	2,000
Taser Supplies/Cartridges	500
Total	9,000

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS

Department Description

The Department of Public is responsible for providing residents with a wide array of services that includes: winter street maintenance, management of Village's parks and urban forest, sanitary and storm sewer, water distribution, street light maintenance, and Village vehicle and equipment maintenance; maintenance of sidewalks and roads, and insuring all regulatory requirements are met.

Services

- Parks and green space maintenance and beautification
- Maintain traffic signals and street lighting systems
- Annual sanitary sewer maintenance and inspection operations
- Insure compliance with statutes regarding water system maintenance and meter replacement
- Conduct annual brush collection
- Conduct winter road maintenance operations
- Conduct Fleet and DPW equipment maintenance for DPW and Police Department
- Conduct maintenance for Village buildings and other facilities
- Provide labor, materials and equipment for civic events
- Maintain utility infrastructure.

Budget Impact & Change

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, membership dues, fuel, ammunition) are split out, as opposed to consolidated into one expense line.
- Includes increase in uniform allowance to provide for expected items.
- Increase in road salt to account for historical use.
- Recreation budget consolidated with DPW in 2015.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8%. Currently, three employees receive WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $1,695.06; a single plan is $680.33.

- 3 covered by family plan
- Part time employees are not eligible for health insurance benefits.

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is $265.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Uniform Allowance: All full time DPW employees receive a $375 annual uniform allowance.

Staffing

Position	Employee FTE				
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00
Service Technicians	3.00	3.00	2.00	2.00	2.00
Seasonal	0.00	0.00	0.00	0.20	0.20
Total	4.00	4.00	3.00	3.20	3.20

Position	Employee FTE				
	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
DPW Supervisor	40%	40%	52%	52%	25%
Water Utility	20%	20%	15%	15%	25%
Sewer Utility	20%	20%	14%	14%	25%
Stormwater Utility	20%	20%	14%	14%	25%
TIF/CDA			5%	5%	
Service Technicians	40%	40%	52%	52%	25%
Water Utility	20%	20%	15%	15%	25%
Sewer Utility	20%	20%	14%	14%	25%
Stormwater Utility	20%	20%	14%	14%	25%
TIF/CDA			5%	5%	
Seasonal				95%	85%
Water Utility				1%	5%
Sewer Utility				1%	5%
Stormwater Utility				1%	5%
TIF/CDA				1%	

General Fund Expenditures
Public Works Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
DPW Wages & Benefits									
General DPW Labor	$ 100,000	$ 20,965	$ 22,293	$ 5,800	$ 587	$ 3,500	$ 36,213	524.36%	
Seasonal Wages	-	-	-	-	-	-	3,481	0.00%	
Street Labor	-	51,653	33,157	22,500	11,411	23,000	-	-100.00%	(3)
Winter Operations Labor	-	12,006	22,222	20,000	13,836	28,000	-	-100.00%	(3)
Park and Forestry Labor		46,977	10,241	19,000	4,694	12,000	-	-100.00%	(3)
Employee Benefits	60,000	10,391	46,947	32,500	22,329	45,000	-	-100.00%	(2)
FICA	-	-	-	-	-	-	3,037	0.00%	(2)
Health Insurance Premium	-	-	-	-	-	-	13,425	0.00%	(2)
Health Insurance Deductible	-	-	-	-	-	-	750	0.00%	(2)
Retiree Health Insurance Premium							9,300	0.00%	(2)
Retirement Contribution	-	-	-	-	-	-	2,342	0.00%	(2)
Group Life Insurance Premium	-	-	-	-	-	-	72	0.00%	(2)
Disability Insurance Premium	-	-	-	-	-	-	198	0.00%	(2)
Safety & Uniform Allowance	-	-	-	-	-	-	281	0.00%	(1)
Total DPW Wages & Benefits	160,000	141,992	134,860	99,800	52,858	111,500	69,099	-30.76%	
Solid Waste Collection									
Refuse Collection	$ 81,819	$ 87,926	$ 92,823	$ 80,000	$ 40,421	$ 80,841	$ 84,000	5.00%	
Recycling Collection	24,370	25,144	26,296	23,000	11,387	22,773	24,150	5.00%	
Total Solid Waste Collection	106,189	113,070	119,119	103,000	51,807	103,615	108,150	5.00%	

Significant Variances Explanation:

(1) Uniform allowance has been previously included in salaries. Includes a $100 per employee increase in uniform allowance, brining the total DPW uniform allowance to $375 per employee.

(2) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out.

(3) Beginning in 2015, all general fund DPW labor consolidated into one account.

General Fund Expenditures
Public Works Department (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
DPW Administration								
Licensing & Testing	$ -	$ -	$ -	$ -	$ -	$ -	$ 170	0.00%
Travel/Training/Meetings (55% General Fund)	-	-	-	-	-	-	975	0.00%
Telephone/Internet (70% General Fund)	-	-	-	-	-	-	1,253	0.00% (3)
Administrative Expenses	2,106	3,320	4,604	4,453	1,233	2,465	-	-100.00% (1)
Total DPW Administration	2,106	3,320	4,604	4,453	1,233	2,465	2,398	-46.15%
Recreation								
Community Center Programs	$ 175	$ 175	$ 150	$ 150	$ 150	$ 300	$ 150	0.00%
Celebrations	11,792	11,562	8,050	6,500	2,539	6,500	7,000	63.73% (4)
Softball League	9,329	6,903	10,000	9,000	2,506	6,000	7,500	-16.67% (2)
Park Maintenance	14,972	15,020	10,000	10,000	4,842	9,685	10,000	0.00% (3)
Total Recreation	36,268	33,660	28,200	25,650	10,038	22,485	24,650	-3.90%

(2) Includes wages for umpires and scorekeeper.
(3) Includes funding for temporary bathroom facilities at park during summer.
(4) Increase to reflect historical expenditures.

General Fund Expenditures
Public Works Department (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
DPW General Operations								
Tree and Brush Maintenance	$ 616	$ 2,232	$ 1,103	$ 1,000	$ 45	$ 600	$ 9,000	800.00% (7)
Gas & Oil (70% General Fund)	-	-	-	-	-	-	11,760	0.00% (8)
Locating Costs (25% General Fund)	-	-	-	-	-	-	125	0.00% (8)
Vehicle/Equipment Maintenance (70% GF)	38,331	38,725	25,235	26,000	15,271	26,000	21,000	-19.23%
Street Light Maintenance	37,060	42,710	41,253	38,000	15,486	36,000	38,000	0.00% (6)
Traffic Control Supplies	3,055	1,264	1,536	2,000	609	1,217	2,000	0.00%
Snow Removal/Deicing	23,864	19,414	31,209	21,000	10,054	20,108	24,000	14.29% (1)
Street Maintenance Supplies	4,910	12,733	6,390	8,500	1,275	7,550	8,900	4.71% (4)
Landscaping & Weed Control	583	-	700	500	97	195	2,000	300.00% (5)
Parking Lot Maintenance	4,039	3,314	1,953	1,500	711	1,423	-	-100.00% (2)
Hydrant Rental	116,318	116,318	116,500	116,300	29,080	58,159	116,300	0.00%
Garage Tools	7,720	11,627	5,245	5,000	538	1,076	2,000	-60.00% (3)
Total DPW General Operations	236,496	248,337	231,123	219,800	73,165	152,328	235,085	6.95%
Total DPW Department Expenditures	541,059	540,379	517,905	452,703	189,101	392,393	439,382	-2.94%

Significant Variances Explanation:

(1) Increase salt purchase from 375 tons to 425 tons to better reflect actual use.
(2) Purchase of parking meters has been moved to Capital budget.
(3) Reduced amount reflects actual cost of tools needed in 2015.
(4) Includes hot box rental to lay asphalt.
(5) Includes hanging baskets on Hampton Ave.
(6) Power for streetlights.
(7) Includes purchase of 20 trees to replace recent tree removals. Could potentially be offset with DNR Grant should it be awarded.
(8) Previous to 2015, DPW expenses combined into one account. Starting in 2015, expense broken out by type.

Public Works Administration

Travel/Training/Meetings	
Professional certification/seminars (55% General Fund)	825
Mileage/travel	150
Total	975
Telephone	
DPW Building - landline and internet (70% General Fund)	273
Cellphone (70% General Fund)	980
Total	1,253

Licensing & Testing	
Random substance abuse testing	170
Total	170

Public Works General Operations

Locating Costs (Digger Hotline)	
Digger hotline tickets (25% General Fund)	100
Supplies (25% General Fund)	25
Total	125

Landscaping	
Hampton Hanging Baskets	1,700
Weed Control Supplies	300
Total	2,000

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GENERAL FUND: LIBRARY

Department Description

The Butler Library was established by a small, but dedicated group of women with 500 donated books and a small collection of furniture and equipment. The library was originally located in the front room of the Village Hall where the clerk had her office. It later moved to a 1,500 square foot location in the same building that had once been the maintenance garage.

Today, the Butler Library is housed in a 5,900 square foot building opened in 2010, and is open 51 hours a week to serve the needs of the greater Butler community. The Library has 16 public computers with high speed internet and Microsoft Office. The Butler Library also offers a variety of programs for infants all the way up to seniors. The Library Board maintains statutory authority to allocate library funds as they see fit.

Services

- Membership in the Waukesha County Federated Library System. This resource sharing system is a cost effective way to allow Village residents to use materials from other libraries along with an automated cataloging system at a shared cost.
- Children's, youth and adult programming that includes summer reading programs, along with educational and entertaining events of community interest.
- Reference assistance for informational requests and interlibrary loan for items to be obtained from outside Libraries.

Budget Impacts/Changes

- Beginning with the 2015 budget, all benefit related costs are split out in the department budget, as opposed to consolidated in one employee benefits line.
- Beginning with the 2015 budget, all general expenses (training, travel, membership dues, fuel, ammunition) are split out, as opposed to consolidated into one expense line.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, four employees receive WRS benefits.

Health Insurance: Part time employees do not receive health insurance benefits.

Life Insurance: The Village pays for one unit of basic life insurance for each eligible employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): Part time employees do not receive income continuation insurance benefits.

Staffing

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Library Director	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.25	0.25	0.25	0.25	0.25
Library Assistant	3.80	3.80	3.80	3.80	3.80
Children's Services	0.25	0.25	0.25	0.25	0.25
Shelver	0.13	0.13	0.13	0.13	0.13
Total	5.03	5.03	5.03	5.03	5.03

	Employee FTE				
Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Library Director	100%	100%	100%	100%	100%
Assistant Director	100%	100%	100%	100%	100%
Library Assistant	100%	100%	100%	100%	100%
Children's Services	100%	100%	100%	100%	100%
Shelver	100%	100%	100%	100%	100%

General Fund Expenditures
Library Department

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Library Salaries & Benefits								
Library Salaries & Wages	$ 60,020	$ 63,033	$ 65,318	$ 63,200	$ 32,234	$ 64,467	$ 65,000	2.85%
Employee Benefits	8,204	7,036	7,535	9,000	4,223	8,447	-	-100.00% (1)
FICA	-	-	-	-	-	-	4,900	0.00% (1)
Retirement Contribution	-	-	-	-	-	-	3,255	0.00% (1)
Group Life Insurance Premium	-	-	-	-	-	-	194	0.00% (1)
						-		
Total Library Salaries & Benefits	68,224	70,069	72,853	72,200	36,457	72,914	73,349	1.59%
						-		

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Library Administration								
Expenses	$ 25,962	$ 35,626	$ 26,951	$ 30,000	$ 13,146	$ 30,000	$ -	0.00% (2)
Outlay	17,237	13,688	12,764	12,000	3,375	12,000	-	0.00% (2)
Travel/Training/Meetings	-	-	-	-	-	-	150	100.00% (2)
Membership Dues	-	-	-	-	-	-	100	100.00% (2)
Utilities	-	-	-	-	-	-	11,000	100.00% (2)
WCFLS Fees	-	-	-	-	-	-	5,194	100.00% (3)
Telephone/Internet	-	-	-	-	-	-	500	100.00% (2)
Office supplies	-	-	-	-	-	-	2,000	100.00% (2)
Postage	-	-	-	-	-	-	150	100.00% (2)
Total Library Administration	43,199	49,314	39,715	42,000	16,522	42,000	19,094	-54.54%

(1) Previous to 2015, employee benefits were not broken out by benefit. Beginning in 2015, benefits are broken out.
(2) Previous to 2015, expenses and outlay combined all expenses regardless of use. Beginning in 2015, expenses are broken out to reflect use.
(3) Previously paid from Library non-lapsing fund. Offset with revenue from Library revenue.

General Fund Expenditures
Library Department (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Library Equipment & Maintenance								
Contracted Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,900	0.00%
Technology Supplies	-	-	-	-	-	-	1,000	0.00%
Computer/Equipment Maintenance	-	-	-	-	-	-	400	0.00%
Copier Maintenance	-	-	-	-	-	-	209	0.00%
Material Processing/Repair	-	-	-	-	-	-	250	0.00%
Housekeeping supplies	-	-	-	-	-	-	150	0.00%
Total Library Equipment & Maintenance	-	-	-	-	-	-	6,909	0.00%
Library Programs & Services								
E-Book Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ 286	0.00%
Shared Databases	-	-	-	-	-	-	516	0.00%
Special Event Programming	-	-	-	-	-	-	500	0.00%
Programs - Adult	-	-	-	-	-	-	389	0.00%
Programs - Children	-	-	-	-	-	-	300	0.00%
Total Library Programs & Services	-	-	-	-	-	-	1,991	0.00%
Library Collection								
Adult Books	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000	0.00%
Juvenile Books	-	-	-	-	-	-	2,000	0.00%
DVD Rentals	-	-	-	-	-	-	4,000	0.00%
Total Library Collection	-	-	-	-	-	-	12,000	0.00%
Total Library Department	111,423	119,383	112,568	114,200	52,979	114,914	113,343	-0.75%

GENERAL FUND: CONTINGENCY, INSURANCE, TECH. & CONTRACTED SERVICES

Department Description

Contingency & Transfers: The contingency account is used for unforeseen or unexpected expenses during the budget year. Eliminated in 2010 due to budget constraints, the contingency account is reinstated in the 2015 budget.

Insurance: This Department is used to manage the costs associated with Village's insurance policies that protect Village employees, officials, infrastructure, and assets against excessive loss. The Village obtains insurance coverage through Employers Mutual Corporation (EMC) for liability, auto, public officials' coverage, and workers compensation. The Government Property Insurance Pool covers fire, casualty, and property insurance. The premium for workers compensation is determined by the State of Wisconsin based on the claims submitted by the Village in previous years. This premium can fluctuate dependent on the number and severity of claims submitted by the Village in any given year. The Village's deductible amount for liability insurance is $2,000 per plan.

Technology & Contracted Services: The Village contract for specialized services when such services cannot be performed by Village staff, mandated by state law, or when contracting is more cost-effective then performing the service in-house. The Village contracts for services that include, but not limited to; assessment services, independent financial auditing, domestic animal control, Information Technology, Fire and EMS services, and as-needed design and engineering. Also included in this department are costs for Village-Wide anti-virus software and software support.

Budget Impacts/Changes

- Includes 3% increase for the Butler Volunteer Fire Department.
- Increase in Building Inspection Services due to anticipated projects in 2015.

General Fund Expenditures
Miscellaneous Departments

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Contingencies & Transfers								
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	0.00% (3)
Total Contingencies & Transfers	-	-	-	-	-	-	20,000	0.00%
Insurance								
Liability (70% General Fund)	$ 40,995	$ 38,499	$ 45,453	$ 41,000	$ 26,399	$ 52,800	$ 9,263	0.00% (5)
Property (70% General Fund)	-	-	-	-	-	-	4,820	0.00% (5)
Auto (70% General Fund)	-	-	-	-	-	-	8,373	0.00% (5)
Workers Comp. (70% General Fund)	-	-	-	-	-	-	18,911	0.00% (5)
Self Insurance Deductible	-	-	-	-	-	-	9,450	0.00% (5)
Unemployment	-	-	-	-	-	-	700	0.00% (5)
Total Insurance	40,995	38,499	45,453	41,000	26,399	52,800	51,517	0.00%
Technology & Contracted Services								
Engineering Consulting Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,800	0.00% (5)
Fire and Rescue Services	271,310	288,606	285,828	285,581	221,540	285,581	294,148	3.00% (1)
Assessment Services	28,742	28,634	30,000	28,000	15,274	30,548	26,040	-7.00% (2)
Auditing	14,247	15,450	21,500	15,000	14,250	15,000	12,866	-14.23%
Animal Services (HAWS)	-	-	1,155	1,200	1,155	1,155	1,200	0.00%
Building Inspection Services	11,295	6,458	10,000	8,500	4,020	9,500	9,000	5.88% (6)
IT Support Services (70% General Fund)	-	-	8,500	8,500	4,583	9,166	11,389	33.99% (4)
Hardware/Software Support	-	-	-	-	-	-	350	0.00%
Total Technology & Contracted Services	385,633	409,690	408,541	346,781	260,823	350,950	356,793	2.89%

(1) Increase due to cost of supplies and equipment.
(2) Previously in Administrators Budget.
(3) Contingency had previously been eliminated due to budget constraints. Reintroduced to cover unanticipated costs.
(4) Includes IT support contract, as well as, website redesign.
(5) Previous to 2015, expense not broken out by type. All contracted services were combined.
(6) Increase due to anticipated increase in inspections to be completed in 2015.

Technology & Contracted Services

IT Support Services	
Website redesign	3,500
Website hosting	84
Annual service contract	7,805
Total	11,389
Hardware/Software	
SPAM filtering and Antivirus software	350
Total	350

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DEBT SERVICE FUND

Department Description

The Debt Service Fund is used to account for all principal and interest payments taken for general capital purposes. Payments for principal and interest are funded through the annual tax levy, with TIF, Sewer, and Stormwater portions of debt obligations accounted for in the respective utility funds.

Butler currently has $5,675,417 outstanding principal and interest payment due through 2024.

- $2,579,345 TIF
- $301,735 Sewer Utility
- $646,925 Stormwater Utility
- $2,147,412 General Fund

Budget Impact/Changes

- Under the State of Wisconsin Municipal Levy Limits, municipalities my exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. Butler has historically paid half of the general fund obligation with the tax levy, and the other half with fund balance from the General, Capital, and Debt Service Funds. In mid-2014, the Village Board decided to levy for the entire portion of general obligation debt, and eliminate the use of fund balance. This was to preserve the remaining balances and improve the Village's financial health. This policy decision increased the debt service levy from $170,215 in 2014 to $280,988 in 2015.

Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	$ 139,122	$ 161,265	$ 160,026	$ 170,215	$ 170,215	$ 170,215	$ 280,988	65.08%
Total Property Tax Revenue	139,122	161,265	160,026	170,215	170,215	170,215	280,988	65.08%
Non-Property Tax Revenue:								
Other Financing Sources	1,143,094	1,976,256	355,729	729,073	540,500	729,488	611,651	-16.11%
Total Non-Property Tax Revenue	1,143,094	1,976,256	355,729	729,073	540,500	729,488	611,651	-16.11%
Total Revenue	$ 1,282,216	$ 2,137,521	$ 515,755	$ 899,288	$ 710,715	$ 899,703	$ 892,639	-0.74%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Debt Service	$ 681,841	$ 2,981,199	$ 603,028	$ 899,288	$ 450,867	$ 899,288	$ 892,639	-0.74%
Total Debt Service Expenditures	$ 681,841	$ 2,981,199	$ 603,028	$ 899,288	$ 450,867	$ 899,288	$ 892,639	-0.74%

Debt Service Fund Revenues
Debt Service

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Taxes								
General Property Taxes	$ 139,122	$ 161,265	$ 160,026	$ 170,215	$ 170,215	$ 170,215	$ 280,988	65.08%
Total Taxes	139,122	161,265	160,026	170,215	170,215	170,215	280,988	65.08%
Other Financing Sources								
Transfer from Other Funds	348,605	347,625	355,588	188,998	-	188,988	194,063	2.68%
Intergovernmental	39,704	27,680	-	427,075	427,500	427,500	417,088	-2.34%
Debt/Capital Fund Surplus Applied	-	-	-	112,500	112,500	112,500	-	-100.00%
Long Term Debt Issued	750,000	1,600,000	-	-	-	-	-	0.00%
Interest Income	4,785	951	141	500	500	500	500	0.00%
Total Other Financing Sources	1,143,094	1,976,256	355,729	729,073	540,500	729,488	611,651	-16.11%
Total Debt Service Fund Revenue	**$ 1,282,216**	**$ 2,137,521**	**$ 515,755**	**$ 899,288**	**$ 710,715**	**$ 899,703**	**$ 892,639**	

Debt Service Fund Expenditures
Debt Service

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Debt Service								
Principal & Advances Paid	411,788	2,742,473	483,697	764,154	379,154	764,154	774,634	1.37%
Interest Expense	270,053	238,726	119,331	135,134	71,714	135,134	118,005	-12.68%
Total Debt Service Fund Expenditures	**$ 681,841**	**$ 2,981,199**	**$ 603,028**	**$ 899,288**	**$ 450,867**	**$ 899,288**	**$ 892,639**	**-0.74%**

CAPITAL FUND

Department Description

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than $200 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date or donation. Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. Capital costs will vary on an annual basis based on the needs and requirements within the Village.

Budget Impacts/Changes

- Establishment of road infrastructure improvement sinking fund to offset future borrowing for road replacement.

Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Capital Equipment	$ -	$ -	$ -	$ 3,500	$ 3,500	$ 3,500	$ 85,000	2328.57%
Total Property Tax Revenue	-	-	-	3,500	3,500	3,500	85,000	2328.57%
Non-Property Tax Revenue:								
Intergovernmental Revenue	-	-	1,300	-	-	-	-	0.00%
Other Financing Sources	56,200	-	118,100	82,772	-	262,771	202,251	59.07%
Total Non-Property Tax Revenue:	56,200	-	119,400	82,772	-	262,771	202,251	0.00%
Total Revenue	$ 56,200	$ -	$ 119,400	$ 86,272	$ 3,500	$ 266,271	$ 287,251	232.96%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Hall	$ -	$ -	$ 26,772	$ -	$ 785	$ -	$ -	0.00%
Public Safety	44,966	10,410	51,042	78,272	70,987	121,271	50,751	-35.16%
Public Works	20,000	30,521	63,965	2,500	-	145,000	236,500	9360.00%
Library	8,244	-	9,562	3,500	2,923	-	-	-100.00%
Total Capital Equipment Expenditures	$ 73,210	$ 40,931	$ 151,341	$ 84,272	$ 74,694	$ 266,271	$ 287,251	240.86%

Capital Fund Revenues
Capital Fund

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Taxes								
General Property Taxes	$ -	$ -	$ -	$ 3,500	$ -	$ 3,500	$ 85,000	2328.57%
Total Taxes	-	-	-	3,500	-	3,500	85,000	2328.57%
Intergovernmental Revenue								
Capital related grants	-	-	1,300	-	-	-	-	0.00%
Total Intergovernmental Revenue	-	-	1,300	-	-	-	-	0.00%
Other Financing Sources:								
Transfer from other funds		-	-	-	-	-	28,875	0.00%
Surplus Applied	17,010	40,931	17,000	-			-	
Debt Proceeds	56,200	-	118,100	82,772	-	262,771	173,376	0.00%
Total Other Financing Sources	73,210	40,931	135,100	82,772	-	262,771	202,251	0.00%
Total Capital Fund Revenue	**$ 73,210**	**$ 40,931**	**$ 136,400**	**$ 86,272**	**$ -**	**$ 266,271**	**$ 287,251**	**232.96%**

Capital Fund Expenditures
Capital Purchases

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Village Hall - Capital								
Computer Replacement/Upgrade	$ -	$ -	$ 1,900	$ -	$ 785	$ -	$ -	0.00%
Misc. Capital	-	-	24,872	-	-	-	-	0.00%
Total Village Hall - Capital	-	-	26,772	-	785	-	-	0.00%
Public Safety - Capital								
Replacement Squad	$ 25,000	$ -	$ 25,903	$ -	$ -	$ -	$ 26,000	0.00%
Squad Change Over	2,889	-	6,048	-	-	-	6,500	0.00%
Parking Meters	-	-	1,991	-	-	-	2,000	0.00%
Technology Upgrades	17,077	-	-	-	-	-	-	0.00%
Taser Upgrades	-	10,410	-	-	-	-	-	0.00%
Interview Room Camera Upgrades	-	-	-	6,000	-	6,000	3,500	0.00%
Digital Radio Capital to County	-	-	-	-	-	-	2,451	0.00%
Communication Upgrade	-	-	-	26,000	25,970	69,000	-	-100.00%
FEMA Grant Match - Radios	-	-	-	5,590	5,590	5,590	-	0.00%
FEMA Grand Match - Engine	-	-	-	20,082	20,081	20,081	-	0.00%
Turnout Gear Replacement	-	-	9,324	9,800	9,842	9,800	10,300	5.10%
Air Bottle Replacement	-	-	7,776	10,800	9,504	10,800	-	0.00%
Total Public Safety - Capital	44,966	10,410	51,042	78,272	70,987	121,271	50,751	-35.16%

Capital Fund Expenditures
Capital Purchases (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
DPW								
Garage Door Updates	$ -	$ -	$ 2,407	$ -	$ -	$ -	$ 5,000	0.00%
Zero-Turn Lawnmower	-	-	1,000	-	-	-	-	0.00%
1-Ton Truck (#303)	-	-	56,050	-	-	-	-	0.00%
1-Ton Truck (#302)	-	-	-	-	-	-	35,000	0.00%
Dump Truck (#310)	-	-	-	-	-	145,000	-	0.00%
Chipper	-	20,871	-	-	-	-	-	0.00%
Water Meter Reading Upgrade	-	-	-	-	-	-	15,000	0.00%
DPW Facility Roof	20,000	-	-	-	-	-	-	0.00%
Multi-Year Road Replacement	-	-	-	-	-	-	85,000	0.00%
Salt Shed Roof	-	-	-	2,500	-	-	-	0.00%
Field Groomer Rake	-	-	2,508	-	-	-	-	0.00%
Baseball Diamond Improvements	-	9,650	2,000	-	-	-	-	0.00%
Community Building Parking Lot Pavement	-	-	-	-	-	-	75,000	0.00%
Misc. Capital							12,000	0.00%
DPW Facility Security Cameras	-	-	-	-	-	-	9,500	0.00%
Total Library - Capital	20,000	30,521	63,965	2,500	-	145,000	236,500	9360.00%
Library - Capital								
Study Carrels	$ -	$ -	$ 5,563	$ -	$ -	$ -	$ -	0.00%
Computer Replacement/Upgrade	2,037	-	-	3,500	2,923	-	-	0.00%
Building Improvements	6,207	-	-	-	-	-	-	0.00%
Copy Machine	-	-	3,999	-	-	-	-	0.00%
Total Library - Capital	8,244	-	9,562	3,500	2,923	-	-	-100.00%
Total Capital Fund Expenditures	**$ 73,210**	**$ 40,931**	**$ 151,341**	**$ 84,272**	**$ 74,694**	**$ 266,271**	**$ 287,251**	240.86%

Five Year Capital Fund Expenditures Plan
Capital Purchases

Account Name	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Public Safety - Capital					
Replacement Squad	$ -	$ 28,000	$ -	$ 29,000	$ -
Squad Change Over	-	6,500	-	6,500	-
Parking Meters	2,000	2,000	2,000	2,000	2,000
Replacement of Ambulance 2354	-	185,000	-	-	-
Total Public Safety - Capital	2,000	221,500	2,000	37,500	2,000
DPW					
Water Meter Upgrade	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Road Replacement/Improvement	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total DPW - Capital	1,502,500	1,502,500	1,502,500	1,502,500	1,502,500
Technology - Capital					
Software replacement/upgrades	$ 500	$ -	$ -	$ 250	$ -
Hardware replacement/upgrades	3,000	-	-	1,500	-
Total Technology - Capital	3,500	-	-	1,750	-
Total Future Capital Fund Expenditures	**$ 1,508,000**	**$ 1,724,000**	**$ 1,504,500**	**$ 1,541,750**	**$ 1,504,500**

2015
Capital Requests

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CAPITAL REQUEST: MARKED PATROL VEHICLE

Department: Police

Cost: $32,500

Request Description:

One police patrol vehicle will be five years old and each will have over 100,000 miles on them. This vehicle is used for patrol purposes three shifts a day, 365 days a year. The new patrol vehicle will be a SUV. The need for a SUV for patrol purposes is based on the shrinking size of sedans produced for police use. The amount of space devoted to communication, computer and camera equipment, as well as officer support equipment makes for an extremely tight area for the driver. Prisoner retention cages make the front driver/passenger area even more cramped. The cost includes the addition of decals and changeover of equipment.

CAPITAL REQUEST: PARKING METERS

Department: Police

Cost: $2,000

Request Description:

Purchase of parking meters to replace obsolete and malfunctioning meters.

CAPITAL REQUEST: INTERVIEW ROOM CAMERA UPGRADES

Department: Police

Cost: $2,000

Request Description:

In 2014, the Police Department updated the software associated with the cameras in the Village's three police interview rooms. The need to upgrade the cameras stemmed from this update. The current camera quality is extremely poor and is in need of replacement.

CAPITAL REQUEST: TURNOUT GEAR

Department: Fire (Contracted Services)

Cost: $10,600

Request Description:

This request is an annual capital contribution to the Butler Volunteer Fire Department for replacement of turnout gear.

CAPITAL REQUEST: GARAGE DOOR UPDATES

Department: Public Works

Cost: $5,000

Request Description:

The garage doors at the DPW building are in fairly good condition. The bottom two panels on each door are dented and beginning to rust. This request will fund the replacement of the bottom panels on each door to ensure their longevity.

CAPITAL REQUEST: DPW FACILITY SECURITY CAMERAS

Department: Public Works

Cost: $9,000

Request Description:

The DPW facility is not currently monitored by any security camera system. We have had instances of theft and loitering at the facility that prompts the need for monitoring. Additionally, the Village's water supply is stored at the DPW facility. The cameras will not only be used to monitor activity at the facility on a 24 hour basis, but also act as a deterrent to any person looking to tamper with the Village's water supply.

CAPITAL REQUEST: ONE TON UTILITY TRUCK

Department: Public Works

Cost: $35,000

Request Description:

One of the Village's two one-ton utility trucks is in need of replacement. It is a 1987 utility truck with over 100,000 miles. This truck is used daily to manage the Village's public works operations. The new truck will be entered into the Village's 20-year vehicle rotation.

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WATER UTILITY FUND

Department Description

The Butler Water Utility is a self-financing enterprise owned by the Village of Butler and regulated by the Public Service Commission of Wisconsin (PSC). The Village of Butler owns and maintains the water distribution system within its municipal boundaries. Butler purchases water from the the City of Milwaukee. Revenue is generated through fees based on consumption and meter connection to the system.

Rates: The 2015 Recommended Budget includes a 6% rate increase.

Services

- The Water Utility provides water service to approximately 800 residential and commercial customers within the Village;
- Maintenance of approximately 13 miles of water main ranging in size from 6-12" in diameter;
- Meter reading and meter maintenance/upgrades;
- Testing and operating of hydrants and valves meeting regulatory standards;
- Billing of customers on a staggered tri-annual basis;
- Routine drinking water sampling performed by Public Works staff.

Budget Impact & Changes

- The Water Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2015 expected projects include upgrades to water meters and water meter reading equipment.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Village Administrator	15%	15%	17%	17%	20%
Treasurer	25%	25%	19%	19%	20%
Deputy Clerk	15%	15%	10%	10%	10%
Public Works Supervisor	20%	20%	15%	15%	25%
Public Works Service Technicians (2)	20%	20%	14%	14%	25%
Seasonal	-	-	-	1%	5%

Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Water Utility Revenue	$ 502,690	$ 494,941	$ 493,435	$ 499,600	$ 117,536	$ 487,700	$ 530,041	6.09%
Total Water Operating Revenue	502,690	494,941	493,435	499,600	117,536	487,700	530,041	6.09%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Wages & Benefits	$ 60,995	$ 62,116	$ 54,394	$ 77,500	$ 30,264	$ 60,529	$ 84,189	8.63%
Administrative & General Expenses	307,736	297,294	244,377	311,900	81,639	291,731	353,227	13.25%
Maintenance Expenses	83,636	68,696	81,110	110,300	53,870	114,221	92,625	-16.02%
Debt Service	750	-	43,894	-	-	-	-	0.00%
Total Water Operating Expenses	453,117	428,106	423,775	499,700	165,773	466,481	530,041	6.07%

Water Utility Fund
Revenue Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
Water Utility Revenue									
Water Sales - Residential	$ 115,959	$ 117,904	$ 113,953	$ 117,000	$ 27,339	$ 115,000	$ 124,021	6.00%	x
Water Sales - Commercial	95,180	92,375	91,586	100,000	21,836	95,000	$ 106,001	6.00%	x
Water Sales - Industrial	103,350	97,387	99,709	100,000	19,808	100,000	$ 106,001	6.00%	x
Water Sales - Public Authority	828	712	644	700	163	700	$ 742	6.00%	x
Public Fire Protection	152,362	161,556	158,565	155,000	39,673	153,000	$ 164,302	6.00%	x
Private Fire Protection	25,823	16,623	19,692	20,000	4,923	17,000	$ 20,535	2.67%	
Penalties & Late Charges	3,673	2,964	3,520	3,000	410	2,500	$ 3,289	9.64%	
Services/3rd-Party Reimbursements	-	50	515	900	915	1,500	$ 366	0.00%	
Miscellaneous revenue	5,515	5,370	5,251	3,000	2,469	3,000	$ 4,784	59.47%	
Total Water Utility Revenue	502,690	494,941	493,435	499,600	117,536	487,700	530,041	6.09%	

X = assuming 6% rate increase effective 1/1/2015

Water Utility Fund
Expense Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Wages & Benefits								
Administrative & General Salaries	$ 21,392	$ 20,644	$ 21,285	$ 30,000	$ 7,884	$ 15,767	$ 24,119	-19.60%
DPW Labor	13,183	15,818	8,427	15,000	3,687	7,375	36,418	142.79%
FICA	-	-	-	-	-	-	4,631	0.00%
Employee Benefits	24,671	23,964	22,937	30,000	17,083	34,166	19,021	-36.60%
Meter Reader Wages	1,749	1,690	1,746	2,500	1,610	3,221	-	-100.00% (3)
Total Wages & Employee Benefits	60,995	62,116	54,394	77,500	30,264	60,529	84,189	8.63%
Administrative & General Expenses								
Travel/Training/Meetings (15% W.U.)	-	-	-	-	-	-	1,620	0.00% (4)
Membership Dues (15% W.U.)	-	-	-	-	-	-	112	0.00% (4)
Contract/Consulting Services	10,641	10,000	12,000	12,000	12,000	18,000	12,000	0.00% (4)
Auditing	-	-	-	-	596	800	8,336	0.00% (4)
Bank/Investment Fees (25% W.U)	-	-	-	-	-	-	875	0.00% (4)
Software support (15% W.U.)	-	-	-	-	-	-	1,175	0.00% (4)
Utilities (5% W.U.)	13,721	14,100	13,668	15,000	5,021	10,042	31,000	106.67% (6)
Telephone/Internet (10% W.U.)	-	-	-	-	-	-	539	0.00% (4)
Gas & Oil (10% W.U.)	-	-	-	-	-	-	1,680	0.00% (4)
Locating Costs (25% W.U.)	-	-	-	-	-	-	125	0.00% (4)
Insurance (5% W.U.)	5,289	5,586	6,654	6,500		6,500	7,360	13.23%
Office Supplies (5/10% W.U.)	6,339	6,252	6,337	7,900	2,005	4,011	250	-96.84% (4)
Equipment/Copier Maintenance (5% W.U.	-	-	-	-	-	-	170	0.00% (4)
Printing/Publishing/Advertising	-	-	-	-	-	-	125	0.00% (4)
Postage (5% W.U.)	-	-	-	-	-	-	510	0.00% (4)
Building Maintenance (5% W.U.)	-	-	-	-	-	-	850	0.00% (4)
Vehicle Maintenance (10% W.U.)	15,114	13,922	13,127	11,500	4,189	8,378	3,000	-73.91%
Purchased Water from MWW	158,821	158,368	150,810	158,000	57,434	158,000	197,500	25.00%
PSC Annual Assessment	53,500	43,000		43,000	-	43,000	43,000	0.00% (4)
Tax Equivalent	42,507	43,573	39,855	43,000	-	43,000	43,000	0.00% (4)
Miscellaneous General Expenses	1,804	2,493	1,926	15,000	393	-	-	-100.00%
Total Administrative & General Expenses	307,736	297,294	244,377	311,900	81,639	291,731	353,227	13.25%

Water Utility Fund
Expense Summary (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Maintenance Expenses								
Maintenance of Structures/Facilities	$ 21,328	$ 18,870	$ 18,505	$ 27,000	$ 15,284	$ 30,568	$ 28,000	3.70%
Maintenance of Distribution Mains	50,586	33,365	44,753	54,000	28,450	56,901	25,000	-53.70% (1)
Maintenance of Services	8,544	9,611	3,655	11,000	2,596	5,191	6,000	-45.45%
Maintenance of Meters	1,505	1,735	2,587	7,500	5,380	10,761	10,000	33.33% (2)
Maintenance of Hydrants	1,673	5,115	11,610	10,800	2,160	10,800	2,500	-76.85%
Miscellaneous Maintenance	-	-	-	-	-	-	21,125	0.00% (5)
Total Maintenance Expenses	83,636	68,696	81,110	110,300	53,870	114,221	92,625	-16.02%
Debt Service								
Amortization & Depreciation	-	-	39,572	-	-	-	-	0.00%
Interest Expense	750	-	4,321	-	-	-	-	0.00%
Total Debt Service	750	-	43,894	-	-	-	-	0.00%
Total Water Utility Expenses	**$ 453,117**	**$ 428,106**	**$ 423,775**	**$ 499,700**	**$ 165,773**	**$ 466,481**	**$ 530,041**	**6.07%**

Significant Variances Explanation:

(1) Reduction is due to increased internal mainteance of mains (watermain breaks).
(2) Increase due to purchase of new water meters per State Statute.
(3) Meter Reader wages combined with DPW wages.
(4) Administrative & General expenses previously combined into one account. Beginning in 2015, expenses are split out.
(5) Includes contribution for utility related capital projects.
(6) Includes power for water pumping, plant operation, and utility share of general facility power.

SEWER UTILITY FUND

Department Description

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of wastewater from utility users. Wastewater is conveyed via underground laterals and mains downstream to the municipal interceptor sewer system operated and owned by Butler, and flows into systems operated by Milwaukee Metropolitan Sewage District (MMSD). The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.

Rates: The 2015 Budget includes a 5.7% rate increase.

Services

- Maintain approximately 13 miles of sanitary sewer pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Cleaning of sanitary sewer mains.

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Village Administrator	25%	25%	17%	17%	20%
Treasurer	25%	25%	18%	18%	20%
Deputy Clerk	15%	15%	10%	10%	10%
Public Works Supervisor	20%	20%	14%	14%	25%
Public Works Service Technicians (2)	20%	20%	14%	14%	25%
Seasonal	-	-	-	1%	5%

Sewer Utility Fund
Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Sewer Utility Revenue	$ 689,935	$ 658,093	$ 665,062	$ 741,500	$ 151,370	$ 666,269	$ 774,647	4.47%
Total Sewer Operating Revenue	689,935	658,093	665,062	741,500	151,370	666,269	774,647	4.47%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Wages & Benefits	$ 12,676	$ 10,803	$ 8,142	$ 10,000	$ 2,524	$ 5,048	$ 84,189	741.89%
Administrative & General Expenses	68,003	67,499	87,350	71,700	24,388	58,230	34,469	-51.93%
Maintenance Expenses	483,070	492,903	484,313	564,327	348,933	502,611	553,576	-1.91%
Debt Service	99,223	101,423	98,448	95,473	95,473	95,473	102,413	7.27%
Total Sewer Operating Expenses	662,972	672,628	678,253	741,500	471,318	661,362	774,647	4.47%

Sewer Utility Fund
Revenue Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
Sewer Utility Revenue									
Metered Local Usage	$ 675,273	$ 648,255	$ 655,706	$ 685,000	$ 149,731	$ 660,000	$ 724,024	5.70%	x
Interest Income	5,056	4,374	3,125	5,000	1,049	4,500	4,500	-10.00%	
Miscellaneous revenue	9,606	5,464	6,231	51,500	590	1,769	7,100	-86.21%	
Suplus Applied	-	-	-	-	-	-	39,023		
Total Sewer Utility Revenue	689,935	658,093	665,062	741,500	151,370	666,269	774,647	4.47%	

X = assuming 5.7% rate increase effective 1/1/15

Sewer Utility Fund
Expense Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
Wages & Benefits									
Salary & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,537	0.00%	(2)
FICA	-	-	-	-	-	-	4,631	0.00%	(2)
Employee Benefits	12,676	10,803	8,142	10,000	2,524	5,048	19,021	90.21%	
Total Wages & Employee Benefits	12,676	10,803	8,142	10,000	2,524	5,048	84,189	741.89%	
Administrative & General Expenses									
Travel/Training/Meetings (15% S.U.)	-	-	-	-	-	-	1,120	0.00%	(4)
Membership Dues (15% S.U.)	-	-	-	-	-	-	112	0.00%	(4)
Contract/Consulting Services	322	1,656	180	2,700	23	1,500	9,887	266.19%	(5)
Auditing	24,916	24,902	24,990	25,000	10,449	20,898	5,536	-351.59%	(3)
Bank/Investment Fees (25% S.U)	-	-	-	-	-	-	875	0.00%	(4)
Software support (15% S.U.)	-	-	-	-	-	-	750	0.00%	(4)
Utilities (5% S.U.)	-	-	-	-	-	-	1,650	0.00%	(4)
Telephone/internet (10% S.U.)	-	-	-	-	-	-	469	0.00%	(4)
Gas & Fuel (10% S.U.)	-	-	-	-	-	-	1,680	0.00%	(4)
Locating Costs (Digger Hotline)	-	-	-	-	-	-	125	0.00%	(4)
Insurance (5% S.U.)	3,099	4,593	4,932	5,000		5,000	7,360	47.20%	
Office Supplies (5/10% S.U.)	-	-	-	-	-	-	250	0.00%	(4)
Depreciation and Amoritization	-	-	16,752	-	-	-	-	0.00%	(4)
Equipment/Copier Maintenance (5% S.U.)	-	-	-	-	-	-	170	0.00%	(4)
Printing/Publishing/Copies	-	-	-	-	-	-	125	0.00%	(4)
Postage (5% S.U.)	-	-	-	-	-	-	510	0.00%	(4)
Building Maintenance (5% S.U.)	-	-	-	-	-	-	850	0.00%	(4)
Vehicle Maintenance (10% S.U.)	-	-	-	3,000	-	3,000	3,000	0.00%	(4)
Miscellaneous General Expenses	39,666	36,348	40,495	36,000	13,916	27,832	-	-100.00%	
Total Administrative & General Expenses	68,003	67,499	87,350	71,700	24,388	58,230	34,469	-51.93%	

Sewer Utility Fund
Expense Summary (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Maintenance Expenses								
Materials & supplies	$ 20,222	$ 11,363	$ 8,291	$ 22,077	$ 11,342	$ 22,684	$ 16,625	-24.70% (6)
Rehab and Replacement	13,592	12,212	-	62,800	-	-	20,000	-214.00% (1)
MMSD - Capital	276,490	305,502	308,047	311,450	311,927	311,927	342,878	10.09%
MMSD - O&M	172,766	163,826	167,975	168,000	25,664	168,000	174,073	3.61%
Total Maintenance Expenses	483,070	492,903	484,313	564,327	348,933	502,611	553,576	-1.91%
Debt Service								
Principal Expense	80,000	85,000	85,000	85,000	85,000	85,000	95,000	11.76%
Interest Expense	19,223	16,423	13,448	10,473	10,473	10,473	7,413	-29.22%
Total Debt Service Expenses	99,223	101,423	98,448	95,473	95,473	95,473	102,413	7.27%
Total Sewer Expenses	**$ 662,972**	**$ 672,628**	**$ 678,253**	**$ 741,500**	**$ 471,318**	**$ 661,362**	**$ 774,647**	**4.47%**

Significant Variances Explanation:

(1) Decrease reflects actual cost of replacement planned for 2015.
(2) Previously salary and benefits combined into one account.
(3) Decrease reflects anticipated actual cost of audit services.
(4) Administrative & General expenses previously combined into one account. Beginning in 2015, expenses are split out.
(5) Increase due to actual cost of contracted services (engineering and IT).
(6) Includes contribution for utility related capital projects.

STORMWATER UTILITY FUND

Department Description

The Stormwater utility pays for the cost of owning, maintaining, and constructing the Village's stormwater management system. Stormwater is considered runoff from impervious surfaces during weather related events.

Rates: The 2015 Budget includes a 13.62% rate increase.

Services

- Maintain approximately 13 miles of stormwater utility pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Inlet and catch basin replacement.

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Village Administrator	15%	15%	16%	16%	15%
Treasurer	5%	5%	18%	18%	15%
Deputy Clerk	0%	0%	10%	10%	10%
Public Works Supervisor	20%	20%	14%	14%	25%
Public Works Service Technicians (2)	20%	20%	14%	14%	25%
Seasonal	-	-	-	1%	5%

Stormwater Utility Fund
Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Stormwater Utility Revenue	$ 195,345	$ 195,526	$ 195,048	$ 197,000	$ 48,736	$ 196,600	$ 249,155	26.47%
Total Stormwater Operating Revenue	195,345	195,526	195,048	197,000	48,736	196,600	249,155	0.00%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Wages & Benefits	$ 13,923	$ 9,700	$ 10,811	$ 13,500	$ 4,284	$ 8,569	$ 77,827	476.50%
Administrative & General Expenses	25,575	29,049	26,386	29,100	10,995	25,591	33,678	15.73%
Maintenance Expenses	-	-	53,742	60,875	14,299	39,098	46,000	-24.44%
Debt & Capital Related Expenses	92,620	91,500	90,100	93,525	93,525	93,525	91,650	-2.00%
Total Stormwater Operating Expenses	132,118	130,249	181,039	197,000	123,104	166,783	249,155	102.39%

Stormwater Utility Fund
Revenue Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
Stormwater Utility Revenue									
Stormwater Fees	$ 191,778	$ 192,324	$ 192,354	$ 193,000	$ 48,089	$ 193,000	$ 219,278	13.62%	x
Interest Income	2,442	2,098	1,512	2,900	504	2,500	2,500	-13.79%	
Miscellaneous Revenue	1,125	1,104	1,183	1,100	143	1,100	1,100	0.00%	
Surplus Applied	-	-	-	-	-	-	26,277		
Total Stormwater Utility Revenue	195,345	195,526	195,048	197,000	48,736	196,600	249,155	20.93%	

X = assuming 13.62% rate increase effective 1/1/15

Stormwater Utility Fund
Expense Summary

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change	
Wages & Benefits									
Salary & Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,124	0.00%	(1)
FICA	-	-	-	-	-	-	4,217	0.00%	(1)
Employee Benefits	13,923	9,700	10,811	13,500	4,284	8,569	18,486	36.93%	(1)
Total Wages & Employee Benefits	13,923	9,700	10,811	13,500	4,284	8,569	77,827	476.50%	
Administrative & General Expenses									
Travel/Training/Meetings (15% SW.U.)	-	-	-	-	-	-	1,094	100.00%	(2)
Membership Dues (15% SW.U.)	-	-	-	-	-	-	107	0.00%	(2)
Bank/Investment Fees (25% SW.U)	-	-	-	-	-	-	875	0.00%	(2)
Contract/Consulting Services	5,000	9,277	6,948	8,000	2,577	5,153	9,127	14.09%	(1)
Auditing	-	-	-	-	-	-	5,536	0.00%	(2)
Software support (15% SW.U.)	-	-	-	-	-	-	750	0.00%	(2)
Utilities (4% SW.U.)	-	-	-	-	-	-	1,650	0.00%	(2)
Equipment/Copier Maintenance (5% SW.U.	-	-	-	-	-	-	170	0.00%	(2)
Telephone/Internet (10% SW.U.)	-	-	-	-	-	-	469	0.00%	(2)
Gas & Fuel (10% SW.U.)	-	-	-	-	-	-	1,680	0.00%	(2)
Locating Costs (Digger Hotline)	-	-	-	-	-	-	125	0.00%	(2)
Insurance (5% SW.U.)	3,774	3,580	4,459	3,600	-	3,600	7,360	104.44%	
Office Supplies (5% SW.U.)	-	-	-	-	-	-	250	0.00%	(2)
Printing/Publishing/Copies	-	-	-	-	-	-	125	0.00%	(2)
Postage (4% SW.U.)	-	-	-	-	-	-	510	0.00%	(2)
Building Maintenance (5% SW.U.)	-	-	-	-	-	-	850	0.00%	(2)
Vehicle Maintenance (10% SW.U.)	-	-	-	-	-	-	3,000	0.00%	(2)
Miscellaneous General Expenses	16,801	16,192	14,980	17,500	8,419	16,838	-	-100.00%	(2)
Total Administrative & General Expenses	25,575	29,049	26,386	29,100	10,995	25,591	33,678	15.73%	

Stormwater Utility Fund
Expense Summary (cont.)

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Maintenance Expenses								
Equipment Maintenance	26,000	26,000	26,000	26,000	6,500	26,000	26,000	0.00%
Capital Projects & Purchases	10,642	-	-	8,375	2,500	2,500	5,000	-40.30%
Stormwater Abatement	34,520	24,313	27,742	26,500	5,299	10,598	15,000	-43.40% (2)
Total Maintenance Expenses	71,162	50,313	53,742	60,875	14,299	39,098	46,000	-24.44%
Debt Service								
Principal Expense	70,000	70,000	70,000	75,000	75,000	75,000	75,000	0.00%
Interest Expense	22,620	21,500	20,100	18,525	18,525	18,525	16,650	-10.12%
Total Debt Service	92,620	91,500	90,100	93,525	93,525	93,525	91,650	-2.00%
Total Stormwater Utility Expenses	$ 203,280	$ 180,562	$ 181,039	$ 197,000	$ 123,104	$ 166,783	$ 249,155	26.47%

Significant Variances Explanation:

(1) Previously salary and benefits combined into one account.

(2) Administrative & General expenses previously combined into one account. Beginning in 2015, expenses are split out.

TID NO. 1

Department Description

Tax Incremental Financing District (TID) No. 1 includes property most of the industrial and commercial properties located in Butler. The purpose of creating a TID is to provide a financing mechanism for generating economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the equalized value when created) times the tax rates for the Village, School District, Waukesha County, and Waukesha County Technical College (WCTC). This revenue is then retained for the TID rather than being distributed out to each of these taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created, the base value of the property within TID No. 1 was $14,874,500. As of January 1, 2014 the TID value was $39,628,600 which yields an increment of $24,754,100.

TID No. 1 Projects:

September 29, 2014 marked the closure of the expenditure period of TIF No. 1. No new projects will be undertaken. TIF No. 1 will officially close in 2018 once the existing debt obligations have been expired.

TID #1 Boundary

Tax Increment District # 1

Summary of Revenues & Expenditures

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	6/31/14 YTD	2014 Projected	2015 Budget	Budget % Change
Revenues								
Tax Increment	$ 416,048	$ 421,642	$ 416,540	$ 425,652	$ 306,469	$ 425,652	$ 419,983	-1.33%
Interest on Investments	1,147	1,144	808	1,423	-	1,423	1,131	-20.56%
Total Revenue	417,195	422,786	417,348	427,075	306,469	427,075	421,114	
Expenditures								
Transfer to Debt Service	348,605	345,868	778,402	427,075	-	427,075	417,088	-2.34%
TID #1 General Expenses	-	-	-	-	-	-	4,026	100.00%
Total Expenditures	348,605	345,868	778,402	427,075	-	427,075	421,114	

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2014

TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	**Principal**	**Interest**	**Total**
2015	549,634	56,280	605,914
2016	570,124	39,912	610,036
2017	480,671	34,249	514,920
2018	356,232	26,451	382,683
2019	366,821	19,100	385,921
2020	212,432	12,297	224,729
2021	123,095	6,164	129,259
2022	123,782	3,387	127,169
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	2,812,562	200,207	3,012,769

TOTAL FUTURE PAYMENTS - REVENUE DEBT			
Year	**Principal**	**Interest**	**Total**
2015	225,000	61,725	286,725
2016	225,000	53,006	278,006
2017	255,000	44,231	299,231
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	1,530,000	227,162	1,757,162

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2014

2005 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2015	95,000	7,413	102,413
2016	100,000	3,850	103,850
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	195,000	11,263	206,263

*Sewer Utility Funded

2005 STATE TRUST FUND LOAN			
Year	**Principal**	**Interest**	**Total**
2015	9,634	6,435	16,069
2016	10,124	5,945	16,069
2017	10,671	5,397	16,068
2018	11,232	4,837	16,069
2019	11,821	4,247	16,068
2020	12,432	3,637	16,069
2021	13,095	2,974	16,069
2022	13,782	2,287	16,069
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	122,562	38,126	160,688

*Levy Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2014

2010 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2015	75,000	16,650	91,650
2016	80,000	14,588	94,588
2017	80,000	12,188	92,188
2018	80,000	9,588	89,588
2019	85,000	6,788	91,788
2020	90,000	3,600	93,600
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	490,000	63,402	553,402

* Stormwater Utility Funded

2011 TAXABLE REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2015	125,000	5,363	130,363
2016	130,000	3,510	133,510
2017	130,000	1,235	131,235
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	385,000	10,108	395,108

* TIF Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2014

2012 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2015	220,000	13,360	233,360
2016	230,000	11,330	241,330
2017	235,000	8,770	243,770
2018	240,000	5,680	245,680
2019	250,000	2,000	252,000
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	1,175,000	41,140	1,216,140

*Levy Funded

2013A G.O. NOTE			
Year	**Principal**	**Interest**	**Total**
2015	25,000	7,059	32,059
2016	20,000	689	20,689
2017	25,000	6,659	31,659
2018	25,000	6,346	31,346
2019	20,000	6,065	26,065
2020	110,000	5,060	115,060
2021	110,000	3,190	113,190
2022	110,000	1,100	111,100
2023	-	-	-
2024	-	-	-
	445,000	36,168	481,168

* Levy Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2014

2007 CDA LEASE REVENUE BOND			
Year	**Principal**	**Interest**	**Total**
2015	225,000	61,725	286,725
2016	225,000	53,006	278,006
2017	255,000	44,231	299,231
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	1,530,000	227,162	1,757,162

*TIF Funded

OUTSTANDING DEBT OBLIGATION BY FUND

TOTAL DEBT OUTSTANDING - 1/1/2014
GO & Revenue Debt Principal & Interest

	Total	Levy	TID	Sewer	Storm
2015	892,638	280,988	417,088	102,413	91,650
2016	894,243	283,789	411,516	103,850	94,588
2017	814,151	290,997	430,466		92,188
2018	691,714	292,595	309,031		89,588
2019	683,677	293,633	297,756		91,786
2020	511,142	130,629	286,413		93,600
2021	129,259	128,759			
2022	127,169	126,669			
2023	16,069	15,569			
2024	16,069	15,569			
Totals	4,776,131	1,859,197	2,152,270	206,263	553,400

2015 Budget
Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Village Administrator					
Salary & Wages	34,223	15,210	15,210	11,408	76,050
Village Administrator Totals	34,223	15,210	15,210	11,408	76,050
Finance/Treasurer					
Salary & Wages	14,489	6,440	6,440	4,830	32,198
Finance/Treasurer Totals	14,489	6,440	6,440	4,830	32,198
Clerk/Elections					
Salary & Wages	17,285	2,469	2,469	2,469	24,693
Clerk/Elections Totals	17,285	2,469	2,469	2,469	24,693
Court					
Salary & Wages	30,037	-	-	-	30,037
Court Totals	30,037	-	-	-	30,037
Police:					
Salary & Wages	561,856	-	-	-	561,856
Administrative Assistant Wages	18,448	-	-	-	18,448
Community Service Officer Wages	9,152	-	-	-	9,152
Police Total	589,456	-	-	-	589,456

2015 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Public Works:					
Salary & Wages	36,213	36,213	36,213	36,213	144,852
Seasonal Wages	3,481	205	205	205	4,095
Public Works Total	39,694	36,418	36,418	36,418	148,947
Library:					
Salary & Wages	65,000	-	-	-	65,000
Library Total	65,000	-	-	-	65,000
Accumulated Totals	$ 725,184	$ 60,537	$ 60,537	$ 55,124	$ 966,381

2015 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Village Administrator					
FICA	2,618	1,164	1,164	873	5,818
Health Insurance Premium	3,233	1,437	1,437	1,078	7,184
Health Insurance Deductible	225	100	100	75	500
Retirement Contribution	2,327	1,034	1,034	776	5,171
Group Life Insurance Premium	22	10	10	7	48
Disability Insurance Premium	119	53	53	40	265
Village Administrator Totals	8,544	3,797	3,797	2,848	18,986
Finance/Treasurer					
FICA	1,108	493	493	369	2,463
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	985	438	438	328	2,189
Group Life Insurance Premium	124	55	55	41	276
Disability Insurance Premium	-	-	-	-	-
Finance/Treasurer Totals	2,218	986	986	739	4,929
Clerk/Elections					
FICA	1,322	189	189	189	1,889
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	1,175	168	168	168	1,679
Group Life Insurance Premium	126	18	18	18	180
Disability Insurance Premium	-	-	-	-	-
Clerk/Elections Totals	2,624	375	375	375	3,748

2015 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Court					
FICA	2,298	-	-	-	2,298
Health Insurance Premium	4,311	-	-	-	4,311
Health Insurance Deductible	300	-	-	-	300
Retirement Contribution	2,043	-	-	-	2,043
Group Life Insurance Premium	144	-	-	-	144
Disability Insurance Premium	159	-	-	-	159
Court Totals	9,254	-	-	-	9,254
Police:					
FICA	45,093	-	-	-	45,093
Health Insurance Premium	135,357	-	-	-	135,357
Health Insurance Deductible	7,700	-	-	-	7,700
Retirement Contribution	51,328	-	-	-	51,328
Group Life Insurance Premium	1,068	-	-	-	1,068
Disability Insurance Premium	2,222	-	-	-	2,222
Safety & Uniform Allowance	5,700	-	-	-	5,700
Police Total	248,469	-	-	-	248,469
Public Works					
FICA	3,037	2,786	2,786	2,786	11,394
Health Insurance Premium	13,425	13,425	13,425	13,425	53,700
Health Insurance Deductible	750	750	750	750	3,000
Retirement Contribution	2,342	2,342	2,342	2,342	9,369
Group Life Insurance Premium	72	72	72	72	288
Disability Insurance Premium	198	198	198	198	794
Safety & Uniform Allowance	281	281	281	281	1,125
Public Works Total	20,106	19,855	19,855	19,855	79,670

2015 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	
Village Administrator:												
Village Administrator/Clerk	76,050	-	-	76,050	5,818	5,171	7,184	500	48	265	-	95,036
Total	76,050	-	-	76,050	5,818	5,171	7,184	500	48	265	-	95,036
Finance/Treasurer:	-											
Treasurer	32,198	-	-	32,198	2,463	2,189	-	-	276	-	-	37,127
Total	32,198	-	-	32,198	2,463	2,189	-	-	276	-	-	37,127
Clerk/Elections:												
Deputy Clerk	23,539	1,154	-	24,693	1,889	1,679	-	-	180	-	-	28,441
Total	23,539	1,154	-	24,693	1,889	1,679	-	-	180	-	-	28,441
Court:												
Court Clerk	27,672	2,366	-	30,037	2,298	2,043	4,311	300	144	159	-	39,291
Total	27,672	2,366	-	30,037	2,298	2,043	4,311	300	144	159	-	39,291
Police:												
Police Chief	79,974	-	1,479	81,452	6,231	7,738	17,900	1,000	84	265	500	115,170
Lieutenant/Detective	73,000	-	1,267	74,267	5,681	7,055	17,900	1,000	72	265	500	106,740
Police Officer	65,878	4,611	1,492	71,981	5,507	6,258	17,900	1,000	84	265	400	103,394
Police Officer	65,878	4,611	1,367	71,856	5,497	6,258	17,900	1,000	72	265	400	103,248
Police Officer	65,878	4,611	2,092	72,581	5,552	6,258	17,900	1,000	456	265	400	104,412
Police Officer	58,823	4,118	1,131	64,072	4,902	5,588	7,184	500	36	265	400	82,947
Police Officer	65,878	4,611	1,742	72,231	5,526	6,258	17,900	1,000	84	265	400	103,663
Police Officer	49,040	3,433	943	53,416	4,086	4,659	17,900	1,000	84	264	2,500	83,909
Administrative Assistant	18,448	-	-	18,448	1,411	1,254	2,874	200	96	106	-	24,389
Community Service Officer	9,152	-	-	9,152	700	-	-	-	-	-	200	10,052
Total	551,947	25,996	11,513	589,456	45,093	51,328	135,357	7,700	1,068	2,222	5,700	837,924
Public Works:												
DPW Supervisor	54,507	4,921	-	59,428	4,546	4,041	17,900	1,000	192	265	375	87,747
Service Worker	39,570	3,568	-	43,138	3,300	2,691	17,900	1,000	60	265	375	68,728
Service Worker	38,788	3,498	-	42,286	3,235	2,638	17,900	1,000	36	265	375	67,734
Seasonal	4,095	-	-	4,095	313	-	-	-	-	-	-	4,408
Total	136,960	11,987	-	148,947	11,394	9,369	53,700	3,000	288	794	1,125	228,617
Library:												
Library Director	24,245	-	-	24,245	1,855	1,649	-	-	117	-	-	27,865
Assistant Director	7,576	-	-	7,576	580	-	-	-	-	-	-	8,156
Library Assistant	6,770	-	-	6,770	518	-	-	-	-	-	-	7,288
Library Assistant	8,969	-	-	8,969	686	610	-	-	13	-	-	10,278
Library Assistant	8,478	-	-	8,478	649	577	-	-	64	-	-	9,767
Library Assistant	4,940	-	-	4,940	378	-	-	-	-	-	-	5,318
Children's Services	6,178	-	-	6,178	473	420	-	-	-	-	-	7,070
Shelver	2,015	-	-	2,015	154	-	-	-	-	-	-	2,169
Total	65,000	-	-	65,000	5,292	3,255	-	-	194	-	-	77,912
Accumulated Totals	**913,366**	**41,503**	**11,513**	**966,381**	**74,247**	**75,035**	**200,551**	**11,500**	**2,198**	**3,439**	**6,825**	**1,344,349**

2015 Budget

Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total
Village Administrator:					
Village Administrator	45%	20%	20%	15%	100%
Finance/Treasurer:					
Treasurer	45%	20%	20%	15%	100%
Clerk/Elections:					
Deputy Clerk	70%	10%	10%	10%	100%
Public Works:					
DPW Supervisor	25%	25%	25%	25%	100%
Service Worker	25%	25%	25%	25%	100%
Service Worker	25%	25%	25%	25%	100%
Seasonal	85%	5%	5%	5%	100%

Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	$ 5,620	3,091	843	843	843
Administrator	Membership Dues	$ 680	374	102	102	102
Finance/Treasurer	Accounting/utility software	$ 3,000	750	750	750	750
Finance/Treasurer	Bank/Investment Fees	$ 3,500	875	875	875	875
Finance/Treasurer	Training/Travel/Meetings	$ 260	130	52	52	26
Finance/Treasurer	Membership Dues	$ 50	25	10	10	5
Village Hall	Postage	$ 2,500	2,125	125	125	125
Village Hall	Printing/Publishing/Copies	$ 2,500	2,125	125	125	125
Village Hall	Utilities - Electric/Water/Stormwater	$ 33,000	28,050	1,650	1,650	1,650
Village Hall	Equipment/Copier Maintenance	$ 3,400	2,890	170	170	170
Village Hall	Office Supplies	$ 5,000	4,250	250	250	250
Village Hall	Telephone/internet	$ 2,374	1,662	237	237	237
Village Hall	Telephone Support Contract	$ 1,061	902	53	53	53
Village Hall	Building Maintenance	$ 17,000	14,450	850	850	850
Public Works	DPW Travel/Training/Meetings	$ 1,500	825	225	225	225
Public Works	DPW Phone - mainline/cellphones/internet	$ 1,790	1,253	179	179	179
Public Works	Gas & Oil	$ 16,800	11,760	1,680	1,680	1,680
Public Works	Vehicle Materials & Maintenance	$ 30,000	21,000	3,000	3,000	3,000
Public Works	Locating Costs (Digger Hotline)	$ 500	125	125	125	125
Insurance	Insurance	$ 73,595	51,517	7,360	7,360	7,360
Contracted Services	Audit services	$ 37,000	12,866	8,336	5,536	5,536
Contracted Services	IT Support Services	$ 16,270	11,389	1,627	1,627	1,627
Contracted Services	Engineering Services	$ 18,000	1,800	900	7,650	7,560
	Totals	$ 275,400	$ 174,233	$ 29,524	$ 33,474	$ 33,353

Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total	Expense Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	100%	55%	15%	15%	15%
Administrator	Membership Dues	100%	55%	15%	15%	15%
Finance/Treasurer	Accounting/utility software	100%	25%	25%	25%	25%
Finance/Treasurer	Bank/Investment Fees	100%	25%	25%	25%	25%
Finance/Treasurer	Training/Travel/Meetings	100%	50%	20%	20%	10%
Finance/Treasurer	Membership Dues	100%	50%	20%	20%	10%
Village Hall	Postage	100%	85%	5%	5%	5%
Village Hall	Printing/Publishing Copies	100%	85%	5%	5%	5%
Village Hall	Utilities - Electric/Water/Stormwater	100%	85%	5%	5%	5%
Village Hall	Equipment/Copier Maintenance	100%	85%	5%	5%	5%
Village Hall	Office Supplies	100%	85%	5%	5%	5%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%
Village Hall	Telephone Support Contract	100%	70%	10%	10%	10%
Village Hall	Building Maintenance	100%	85%	5%	5%	5%
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%
Public Works	Gas & Oil	100%	70%	10%	10%	10%
Public Works	Vehicle Materials & Maintenance	100%	70%	10%	10%	10%
Public Works	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%
Insurance	Insurance (excludes SIF deductible)	100%	70%	10%	10%	10%
Contracted Services	Audit services	Percentage determined by Baker Tilley				
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	10%	5%	43%	42%

Deposits and Investments

Investment of Village funds is restricted by state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
b. Bonds or securities of any county, Village, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
c. Bonds or securities issued or guaranteed by the federal government.
d. The local government investment pool.
e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
g. Repurchase agreements with public depositories, with certain conditions.

Capital Assets

Capital assets are defined by the government as assets with an initial cost of more than $2000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Fund Balance

The Village follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as described below.
In the fund statements, governmental fund equity is classified as fund balance and displayed in five components.

- Non-spendable fund balance - Amounts that cannot be spent because they are 1) not in spendable form or 2) legally or contractually required to be maintained intact.

- Restricted fund balance - Amounts constraints requiring use for a specific purpose and are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Fund balance restrictions are legally enforceable when a third party can enforce the resources to be used appropriately.

- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, 2012, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.

- Assigned fund balance - Funds that are constrained by the Village with the intent for the amount to be used for specific purposes, but is neither restricted nor committed.

- Unassigned fund balance - The balance of General Fund's fund balance available for appropriation.

It is the Village's policy to use fund balance resources in the following manner: first, restricted, then committed, then assigned, and finally unassigned.

FEE SCHEDULE

Section	License/Permit/Fee Type	Amount	Notes
2-4-6	**Special Plan Commission Meetings**	$200.00	
3-1-11	**Statement of Real Property Status/Code Compliance Letter**	$50.00	per property
3-1-17	**Insufficient Funds Checks**	$50.00	
3-3-4(f)	**Record Copies**		
	a) Black/White printed copies	$0.25	per page
	b) Color printed copies	$1.00	per page
	c) CD/DVD burned copy	$15.00	per disc
	Life Safety/Protective Services:		
5-2-11	**Ambulance Fees:**		
	a) Resident	$525.00	
	b) Non-Resident	$650.00	
	Ambulance Supplies:		
	a) Oxygen	$65.00	
	b) Defibrillator	$225.00	
	c) Spinal Immobilization	$125.00	
	d) Vehicle Extraction	$500.00	
	Ambulance Mileage Fee: (per loaded mile)		
	a) Resident	$14.50	
	b) Non-Resident	$15.00	
	BLS on scene care	$250.00	
	Car Fire & Spills (non-hazardous materials)	$500.00	
5-3-15(b)	**Life Safety Permit**		
	a) Fire Alarm System per Control Panel	$275.00	
	b) Fire Alarm System Manual Pull stations & Initiating Devices (including: smoke, heat, flame, ionization, photo-electric, water flow devices, & all monitoring or supervisory devices)	$65.00 up to three (3) devices + $15.00 for each additional device	
	c) Witness Final Acceptance Tests for fire protection and alarm systems	$80.00 per hour	2-hour minimum
	d) Site Inspection of Fire Protection Systems during installation [Fire Protection Systems cannot be concealed prior to inspection]	$80.00 per hour	2-hour minimum

FEE SCHEDULE

Life Safety/Protective Services: (continued)			
5-3-60	**Board of Fire Appeals**		
	a) Deferment	$800.00	
	b) Appeals/Modification	$200.00	
5-4-6	**False Alarm Administration Fee**	**WARNING**	**1st Violation**
		Fees assessed in accord with the Waukesha County Uniform Fee Structure for Fire Apparatus.	subsequent violations
Pet Licenses:			
7-1-3 & 7-1- 4	**Dog Licenses:**		
	a) Spayed female / Neutered Dogs	$7.00	annually
	b) Unspayed female or Unneutered Dogs	$12.00	annually
	c) Kennel License	$50.00 + $5.00 for each dog over twelve (12)	
	d) Dog License Late Fee	$5.00	
Alcohol/Cigarette/Gaming Licenses:			
7-2-5	**Liquor Licenses:** ***(Fees may be pro-rated in accord with State Law)***		
	a) Retail "Class A" Intoxicating Liquor	$450.00	annually
	b) Retail "Class B" Intoxicating Liquor	$500.00	annually
	c) Reserve Retail "Class B" Intoxicating Liquor	$10,000 initial issuance; $500 annually thereafter	
	d) Class "A" Fermented Malt Beverage	$100.00	annually
	e) Class "B" Fermented Malt Beverage	$100.00	annually
	f) Temporary Class "B": Fermented Malt Beverage (Picnic)	$15.00	per event
	g) Temporary "Class B" Wine	$15.00	per event
	h) "Class C" Wine License	$100.00	annually
	i) Wholesaler's License	$25.00	annually
	j) Publication Fee	$12.00	annually
7-2-33 (a)(b)(c)	**Operator's Licenses**		
	a) Regular Operator's Licenses	$40.00	
	b) Provisional Operator's License (new or renewal) expires after 60-days	$15.00	
	c) Temporary Operator's License	$5.00	
7-3-1	**Cigarette License**	$50.00	annually
7-3-2	**Soda Water Beverage License**	$10.00	annually

FEE SCHEDULE

Miscellaneous Licenses/Permits:			
7-4-4(c)	**Direct Seller/Transient Merchant/Solicitor**	$50.00	per week NOT pro-rated
7-4-9 (a)	**Special Event Vending**	$20.00	per event
7-5-1	**Large Assemblies**		
	a) 250-999 people	$1,000.00	
	a) 1,000-2,499 people	$1,500.00	
	c) Over 2,500 people	$2,000.00	
7-6-1	**Fireworks Permit**		
7-7-1(b)	**Street Use Permit**	$25.00	per event
7-8-8	**Adult Oriented Establishments**		
	a) Adult Oriented Employment License		
7-9-1(b)	**Secondhand Dealer**		
7-10-4	**Coin, Precious Stone Dealer**	$100.00	annually
7-11-2(j)	**Misc.**		
	a) Processions, Parades, Runs, Bicycle Races	$100.00	per event
	b) Amusement Device / Game License	$35.00 per machine/game	annually
8-1-5(c)			
8-1-12	**Nuisance-Type Business Permit**	$150.00	annually
9-1-25	**Hydrant Permit**	$175.00 Service Charge + $2.55 per 1,000 gallons	
9-1-53 (e)	**Private Well Operation Permit**	$75.00	every 5-years
10-1-33 (g)	**Special Parking Privilege Permit**	$22.50	per Quarter
10-1-36 (c)	**Meter Alternative (south lot)**	$30.00	per Quarter

Park and Recreation Fees:			
12-1-1 (d)	**Softball Team Registration Fee**	$295.00	
	a) Individual Player Fees:		
	Resident	$5.00	
	Work in Butler	$10.00	
	Non-Resident	$15.00	
	b) Little League Baseball Diamond Rental	$100 per field, per season	
	c) Baseball Diamond Rental	$10.00	per hour
	d) Baseball/Softball Tournament Diamond Rental (All Weekend)		
	1 diamond	$250.00	
	2 diamonds	$350.00	
	3 diamonds	$465.00	
	Rain date reservation Fee (non-refundable)	$125.00	
	Horseshoe Team Registration Fee		
	a) Individual Player Fees:	$20.00	
12-1-6	**Community Building Rental**		
	a) Resident		
	Week Day	$60.00 + $175.00 refundable deposit	
	Weekend	$165.00 + $175.00 refundable deposit	
	b) Non-Resident		
	Week Day	$100.00 + $500.00 refundable deposit	
	Weekend	$350.00 + $500.00 refundable deposit	

FEE SCHEDULE

Zoning/Land Use Fees:			
This portion of the fee schedule covers the costs for the Building Inspector's review for zoning permit applications and answering zoning questions. Items reviewed include; street setback, side yard, rear yard, building height, building/sign size and commercial parking Items NOT included are; rezoning, conditional use permits, commercial site plans, land divisions, variance applications, etc.			
	Zoning Permit		
	Residential (1 and 2 Family & Multi-Family Units)		
	a) New Dwelling	$100.00	
	b) Additions and Alterations	$70.00	
	c) Accessory Building, Fences, and Pools	$45.00	
	Commercial/Industrial		
	a) New Building	$180.00	
	b) Additions and Alterations	$120.00	
	c) Change in Occupancy	$80.00	

Building, Electrical, Plumbing, HVAC Permit Fees:			
	ADMINISTRATIVE FEE	40% of the TOTAL PERMIT FEE is added to **ALL** Building, Electrical, HVAC & Plumbing permits.	
	Penalty for Not Obtaining Permit(s)	DOUBLE FEES are charged if work is started before the permit is issued	
13-1-102	**Sign Permit** (+ zoning permit)	$75.00 base fee + $1.00 per sq. ft. of sign face per sign	
13-1-122	**Wind Energy Systems**	$100.00	
13-1-134(b)	**Wireless Telecommunications Structure Location Permit Application**	$150.00	
	a) Wireless Telecommunications Annual Structure Permit	$100.00	
13-1-142	**Fence Permit** (+ zoning permit)	$50.00	
13-1-143	**Swimming Pool Permit** (+ zoning permit)	$75.00	
	Driveway Permit (+ zoning permit)	$50.00	

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
15-1-2	**Building Code Permits:**		
	Residential 1 and 2 Family Units:		
	New Structure or Addition (+ zoning permit)	$0.25 per sq. ft. for all floor areas ($100 minimum)	
	Erosion Control		
	a) New Structure	$125.00	
	b) Addition	$75.00	
	Remodel/Alterations (+ zoning permit)	$10.00 per $1,000 pf project valuation ($60.00 minimum)	
	Accessory Structure or Deck (+ zoning permit)	$0.20 per sq. ft. for all areas ($75 minimum)	
	Occupancy Permit (per unit)	$60.00	
	a) Temporary	$75.00	
	Early Start Permit (footings and foundations)	$150.00	
	Plumbing	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement & Misc. Items	$12.00 per thousand of plumbing project valuation ($50.00 minimum)	
	Electrical	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement and Misc. Items	$12.00 per thousand of electrical project valuation ($50.00 minimum)	
	HVAC	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement and Misc. Items	$12.00 per thousand of HVAC project valuation ($55.00 minimum)	
	Razing Fee	$100.00 for the first 1,000 sq. ft. of floor area + $60.00 per 1,000 sq. ft. of floor area thereafter	
	Other (siding, roofing etc.)	$50.00 minimum	

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
	Commercial/Industrial and Residential (3 or more) Units:		
	New Structure or Addition (+ zoning permit)		$250 minimum permit fee for items a) through h)
	a) Multi-Family Residential, Motels, CBRF, Daycare	$0.25/sq. ft.	
	b) Mercantile, Restaurant, Tavern, Assembly Halls, Churches, Offices	$0.25/sq. ft.	
	c) Schools Institutional, Hospitals	$0.27/sq. ft.	
	d) Manufacturing or Industrial (offices to follow fees in b. above)	$0.22/sq. ft.	
	e) Vehicle & Small Engine Repair, Parking & Storage, Auto Body	$0.25/sq. ft.	
	f) Warehouse, Mini-Warehouse, Building Shells* for Multi-Tenant Buildings	$0.15/sq. ft.	
	g) Build-Out*	See above fees	
	h) Special Occupancies (outdoor pools, towers, tents, etc.)	$0.15/sq. ft.	
	Erosion Control	$225.00 for the first acre then $115.00 per acre thereof	
	Remodel	$13.00 per $1,000 pf project valuation ($130.00 minimum)	
	Occupancy Permit (per unit)	$100.00	
	a) Temporary	$80.00	
	b) Change of Use	$80.00	
	Plumbing	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement & Misc. Items	$13.00 per thousand of plumbing project valuation ($75.00 minimum)	
	Electrical	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement and Misc. Items	$13.00 per thousand of electrical project valuation ($75.00 minimum)	
	HVAC	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement and Misc. Items	$13.00 per thousand of HVAC project valuation ($75.00 minimum)	
	Commercial Plan Review	Certified Municipality per COMM 2.31	

FEE SCHEDULE

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
	Fire Suppression Systems	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	Early Start Permit (footings and foundations)	$250.00	
	Razing Fee	$125.00 for the first 1,000 sq. ft. of floor area + $70.00 per 1,000 sq. ft. of floor area thereafter	
	Other	$80.00 minimum	
	Miscellaneous Permit/Inspection/Review/License Fees:		
	Minimum Permit Fee	$50.00 + Admin Fee	
	Re-Inspection Fee	$50.00	each
	Failure to Call for Inspection	$50.00	each
13-1-52 (e)	**Planned Unit Development**	$300 + Actual legal/engineering costs	
13-1-63	**Conditional Use Permit Application**	$300.00	
13-1-181	**Re-Zoning Requests**	$300.00	
13-1-190	**Appeal to the Board of Appeals**	$250.00	
13-1-193	**Variance Request**	$350.00	
	a) Variance Request (after project is complete)	$500.00	
14-1-8	**Surveys & Plats**		
	a) Certified Survey Map	$100.00 + Village Expense	
	b) Preliminary Plat	$300.00 + Village Expense	
	c) Final Plat	$500.00 + Village Expense	
15-4-8	Storage Tank Permit	$150.00 + Village Expense	
15-6-4(b)(1)	Property Maintenance Hearing at Village Board	$100.00	
15-6-10(a)	Rooming House License	$100.00 Annually + $20.00 per room	

GLOSSARY OF TERMS

ACCOUNT: A classification established for the purpose of recording financial transactions.

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.

ACCOUNTABILITY: The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry – to justify the raising of public resources and the purposes for which they are used.

ADOPTED BUDGET: Refers to the budget amounts as originally approved by the Village Board at the beginning of the year along with any amendments that have been approved throughout the year.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the Village Assessor as a basis for levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

ASSIGNED FUND BALANCE: Fund balance amounts that are constrained by the Village's intent to be used for specific purposes.

AUDIT: A comprehensive examination of the manner in which the Village's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Village Board's appropriations.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditure, expenses and transfers and the related assets and liabilities are recognized in the account and reported in the financial statements, e.g. accrual, modified accrual, or cash.

BALANCED BUDGET: A plan of financial operation where total revenues match total expenditures. It is a goal of the Village to propose and approve a balanced budget annually.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET: A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various Village services.

GLOSSARY OF TERMS

BUDGET ADJUSTMENT: A legal procedure requiring Board action to revise a budget appropriation. (Village staff has the prerogative to adjust certain expenditures within a department budget.)

BUDGET SCHEDULE: The schedule of key dates or milestones which the Village departments follow in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION: The official enactment by the Village Board establishing the legal authority for the Village Trustees to obligate and expend resources.

CAPITAL ASSET: Assets with an initial cost exceeding $500 for capital assets whose estimated useful life is in excess of one year, e.g. equipment, vehicles, building improvements, roads.

CAPITAL IMPROVEMENTS: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

CAPITAL PROJECT: The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDA: Community Development Authority

CHARGE FOR SERVICE: User charge for services provided by the Village.

CONTINGENCY ACCOUNT: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT: A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

DEBT SERVICE: Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the Village.

DEBT SERVICE FUND: Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

DEBT LIMIT: The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

DEFICIT: The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT: A major administrative subset of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DPW: Department of Public Works

DESIGNATED UNRESERVED FUND BALANCE: Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

DNR: Wisconsin Department of Natural Resources

ENCUMBRANCE: The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND: Account for activity for which a fee is charged to users for goods and services.

EQUALIZED VALUE: The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

EXPENDITURE: Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

EXPENSE: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FEMA: Federal Emergency Management Agency

GLOSSARY OF TERMS

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.

FIXED ASSETS: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FULL TIME EQUIVALENT (FTE): A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 1,952 is considered to equal one full time equivalent.

FUNCTION: A method of categorizing expenditures by major service line or regulatory program, such as public safety

FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

FUND EQUITY: For governmental funds this is fund balance, for proprietary fund types (Parking, Water, Stormwater and Sewer Utilities), fund equity is called Net Assets. Both are the excess of fund assets and resources over fund liabilities

GENERAL FUND: The general fund is the general accounting fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS/NOTES: Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds are backed by the "full faith and credit" of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Criteria used by auditors to determine if financial statements are fairly presented.

GOVERNMENT FUND: Account for the operations and maintenance of typical activities including debt service and capital projects.

GOVERNMENTAL FUND TYPE: Funds that have a modified accrual basis of accounting and include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GRANT: 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.

INVESTMENT INCOME: Income earned on idle funds which are not immediately needed by the Village.

INTERDEPARTMENTAL CHARGES: Charges to a user department for internal services provided by another Village department or function, such as accounting, payroll or management services.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form grants and shared revenues.

INFRASTRUCTURE: Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

LEAGUE: Wisconsin League of Municipalities

LEVY: To impose taxes for the support of government activities.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM: A basis for distinguishing types of revenues and expenditures.

LONG TERM DEBT – Debt with maturity of more than one year after the date of issuance.

MILL RATE: Property tax rate expressed as the rate per $1,000 of assessed property value.

MODIFIED ACCRUAL BASIS: Under the modified accrual basis, which is recommended for use by governmental funds, revenues are recognized in the period in which they become both available and measurable, and expenditures are recognized at the time a liability is incurred PURSUANT to appropriation authority.

MISCELLANEOUS REVENUES: Revenues which are not required to be accounted for elsewhere.

MMSD: Milwaukee Metropolitan Sewerage District

OBJECTS OF EXPENDITURES: A method of grouping expenditure accounts by what the expenditure is for, such as salaries, fringe benefits or contractual payments.

OPEB: Other Post-Employment Benefits

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.

OTHER CONTRACTUAL SERVICES: Services rendered to the Village by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

PAYMENT IN LIEU OF TAXES (PILOT): A contribution by benefactors of Village services who are tax exempt, i.e. certain utilities, non-profit organizations, which chose or must pay a "tax equivalent amount".

PERSONAL SERVICES: Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees, as well as the fringe benefit costs associated with Village employment.

PROGRAM BUDGET: A budget which structures budget choices and information in terms of programs and their related work activities, (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

PSC: Public Services Commission of Wisconsin. A state utility regulating body, through which rate increases for the Water Utility are approved.

RESERVED FUND BALANCE: For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

RESTRICTED FUND BALANCE: Fund balance amounts that can only be used for specific purposes, when the constraint has been placed on the use by third parties or enabling legislation.

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: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SALARIES/WAGES: Items of expenditure in the operating budget for salaries and wages paid for services performed by Village employees.

SHARED REVENUES: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SPECIAL REVENUE FUNDS: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

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

TAX INCREMENT FINANCE COLLECTION FUND: The fund that captures revenue relative to incremental taxes generated through the Village's urban renewal area.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt services purposes specified in the Village Board Adopted Budget.

TAX RATE: The amount of tax levied for each $1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

TRAINING/TRAVEL: Items of expenditure for travel and training costs incurred by the Village on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

TRANSMITTAL LETTER: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

UNRESERVED FUND BALANCE: In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

USER CHARGE/FEE: The payment for direct receipt of a public service by the party benefiting from the service

WCMA: Wisconsin City/County Management Association

WDNR: Wisconsin Department of Natural Resources

WDOT: Wisconsin Department of Transportation