PUBLIC NOTICE

AGENDA FOR REGULAR VILLAGE BOARD MEETING #1945
Tuesday, August 16, 2016 at 7:00 PM
Village Hall Board Room, 12621 W. Hampton Avenue

PLEASE TAKE NOTICE that a Regular Meeting of the Butler Village Board will be held on the 16th day of August, 2016 at 7:00 PM at the Village Hall Board Room, 12621 W. Hampton Avenue, Butler, Wisconsin, at which time and place the following items of business will be considered and possibly acted upon:

I. Pledge of Allegiance

II. Roll Call

III. Persons Desiring to be Heard

IV. Consent Agenda:
Note: Prior to voting on the Consent Agenda, items may be removed at the request of any Trustee and be placed on the agenda under New Business.

1) July 19, 2016 Regular Meeting Minutes
2) Current Invoices
3) July Statement of Revenues and Expenditures
4) Bartender's Licenses – Regular License – Stephanie L. Brown – Cardinal Club
5) July Department Reports

V. Communications

VI. Committee Reports
1) Finance Committee
2) Library Board

VII. Report of the Administrator

VIII. New Business
A) Presentation of Parking Meter Study.
B) Discussion on Parking Meters in the Hampton Downtown Area.
C) Discussion and Possible Action on Approval of Committee Appointments starting September 1, 2016.
D) Discussion and Possible Action on a Professional Services Engagement Letter with Baker Tilly Virchow Krause, LLP for Auditing Services for the fiscal year ending 12/31/2016.
E) Discussion and Possible Action on a Professional Services Engagement Letter with Baker Tilly Virchow Krause, LLP for a Water Rate Study and Rate Increase Application to the Wisconsin Public Service Commission on behalf of the Butler Water Utility.

F) Discussion and Possible Action on an Application to Pave or Alter Portions of the Right of Way or to construct Encroachments from Jay Walia, for the installation of driveway approaches off of 125th Street for the fueling station located at 12419 W. Hampton Ave.

IX. The Board may consider convening into Closed Session under Wis. Stats. Section 19.85(1)(c) to consider the employment, promotion, compensation or performance evaluation of any public employee.

Items of Discussion:

a. Village Administrator Performance Evaluation
b. 2017 Non-Represented Employee Wages

X. Reconvene into Open Session and Possible Action on Closed Session Items.

XI. Adjournment

Dated: August 11, 2016

VILLAGE OF BUTLER

Patricia Tiarks, President

Kayla Chadwick, Administrator/ Clerk

Notice: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to in the above notice.

Please note that, upon reasonable notice, good faith efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the Village Administrator /Clerk at 262-783-2525 at least 24 hours in advance of the meeting.

To: President Tiarks
Village Board of Trustees
From: Kayla Chadwick, Village Administrator
Date: August 11, 2016
Re: August 16th Supplemental Agenda

VILLAGE OF BUTLER EST 1913

VIII. New Business

(A) Presentation of the Parking Meter Study.

Aaron Kramer will be here to present his results on the Parking Meter Study the Board commissioned earlier this year.

(B) Discussion on Parking Meters in the Hampton Downtown Area.

The Board will discuss the results of the parking meter study and any alternatives to metered parking. No formal action will be taken, but the Board will give direction to staff on any policy/ordinance changes that come from the discussion.

(C) Discussion and Possible Action on Approval of Committee Appointments starting September 1, 2016.

With Trustee Szpiszar leaving the Board, there are number of Trustee vacancies on various commissions. Enclosed in your packet are new Trustee appointments to fill the vacancies.

Staff recommends approval

(D) Discussion and Possible Action on a Professional Services Engagement Letter with Baker Tilly Virchow Krause, LLP for Auditing Services for the fiscal year ending 12/31/2016.

This is our annual engagement letter for auditing services with Baker Tilly.

Staff recommends approval

(E) Discussion and Possible Action on a Professional Services Engagement Letter with Baker Tilly Virchow Krause, LLP for a Water Rate Study and Rate Increase Application to the Wisconsin Public Service Commission on behalf of the Butler Water Utility.

We have begun preliminary plans for our 2017 Road and Infrastructure Improvement Program which will include water main relays on Arden Ave. We will most likely need to increase rates to cover the debt payments created by this work. Our last water utility rate increase was in 2009, and Baker Tilly did that case. To increase water rates we must conduct a rate study then apply to the Wisconsin Public Service Commission for approval. This is a very complicated and time consuming process that is better served by Baker Tilly. Their cost estimate is between $4,000 - $7,000 with funds coming from the water utility.

Staff recommends approval

(F) Discussion and Possible Action on an Application to Pave or Alter Portions of the Right of Way or to construct Encroachments from Jay Walia, for the installation of driveway approaches off of 125th Street for the fueling station located at 12419 W. Hampton Ave.

This request is to install two new driveway approaches off of 125th Street.

Staff recommends approval

II. The Board may consider convening into Closed Session under Wis. Stats. Section 19.85(1)(c) to consider the employment, promotion, compensation or performance evaluation of any public employee.

Items of Discussion:

a. Village Administrator Performance Evaluation
b. 2017 Non-Represented Employee Wages

Closed session materials will be distributed separately

Minutes not formally approved until Regular Board Meeting on August 16, 2016.

Village President Patricia Tiarks called the Board Meeting to order at 7:00 PM at the Village Hall Board Room.

A moment of silence was held to honor fallen police officers.

ROLL CALL
Present: Village President Patricia Tiarks, Paul Kasdorf, Marc Van Gompel, Michael Thew, Jodi Kessel Szpiszar and Jerry Orvis

Also present: Administrator Kayla Chadwick and Police Chief David Wentlandt

Excused: William Benjamin

PERSONS DESIRING TO BE HEARD:
Gina Gresch, Delafield, stopped in to introduce herself to Village Board; she is running for Waukesha County Clerk and everyone should get out and vote on August 9, 2016.

CONSENT AGENDA:

1) June 21, 2016 Regular Meeting Minutes (with corrections)
2) Current Invoices
3) June Statement of Revenues and Expenditures
4) Bartender's Licenses – Regular License - David P. Meiller - Butler Inn
   Temporary License - James H Matthews – St. Agnes Parish Festival
5) Street Use Permit for Bethany Gonzalez for Saturday, July 23, 2016 on corner of 127th and Fairmount to 12719-12720 Fairmount. (5003 N. 127 St.) for daughter's 2nd birthday party (40 people).
6) Street Use Permit for Milwaukee Baptist Church for Wednesday, July 27, 2016 on Stark St (in front of church) for Carnival games for vacation Bible School.
7) Street Use Permit for St. Agnes Congregation on August 26th and August 27, 2016 on Cameron Avenue from 12800 to 12700 (Parish Rectory) from 4:00 PM – 11 PM and 11:00 AM – 11:00 PM respectfully.
8) Parade Permit for St. Agnes Sam Berres Memorial Run/Walk on Saturday, August 27, 2016
9) Application for Temporary Class "B" / "Class B" Retailer's License for St. Agnes Congregation from August 26 – 27, 2016.
10) June Department Reports

Motion by Van Gompel; second by Thew to approve Consent Agenda. Motion carried unanimously.

COMMUNICATIONS: None

COMMITTEE REPORTS
Building Board Committee
Trustee Kasdorf reported there were two items on the Building Board. One was a slab and shed at 13029 W. Stark Street which was approved and a wall sign at 12419 W. Hampton Avenue which was approved.

Finance Committee
Trustee Thew reported the current invoices were $668,683.97 and approved. Trustee Thew reported the June Statement of Revenues and Expenditures were approved.

Library Board
Trustee Szpiszar reported a Library Board meeting was held on July 5, 2016; reported on July programs, DPW to plant patron tree in mid-August, gave an update on community survey and garden.

REPORT OF THE ADMINISTRATOR - Administrator Chadwick gave an update on the road construction progress and thanked Police Officers for their service for keeping Butler a safe place to live.

NEW BUSINESS

(A) Motion by Thew; second by Szpiszar to approve Acceptance of the 2015 Comprehensive Audit. Motion carried unanimously.

(B) Public Hearing on a Large Gathering Permit for Chaz Hastings for Hot Rods on Hampton on September 11, 2016 in accordance with Section 7-5-1(i) of the Municipal Code.

Village President Tiarks opened the Public Hearing at 7:25 PM.
No other comments were made.
Village President Tiarks closed the Public Hearing at 7:26 PM.

(C) Motion by Kasdorf; second by Thew to approve Large Gathering Permit for Chaz Hasting for Hot Rods on Hampton on September 11, 2016 with a $2,154 Bond to cover the anticipated cost of municipal services and a $1,500 permit fee. Motion carried unanimously.

(D) Motion by Kasdorf; second by Orvis to approve a Request from Chaz Hastings for an exemption from Section 11-4-1 of the Municipal Code regarding Outside Consumption of Alcoholic Beverages for the Hot Rods on Hampton Event on September 11, 2016. Motion carried unanimously.

(E) Motion by Thew; second Kasdorf to approve keeping Village Board Vacancy vacant until April. Motion carried unanimously.

(F) Motion by Thew; second by Van Gompel to explore options regarding Open Air Pavilion at Frontier Park. Motion carried unanimously.

ADJOURNMENT
Motion by Thew; second by Szpiszar to adjourn. Motion carried unanimously. The meeting was adjourned at 7:57 PM.

Submitted by:
Kayla Chadwick, Village Administrator/Clerk

Approval Date: _____

Correction/Amendment:

To: President Tiarks
Village Board of Trustees
From: Kayla Chadwick, Village Administrator
Date: August 11, 2016
Re: July Administration/Finance Report

VILLAGE OF BUTLER EST 1913

Administrator

- Attended 7 meetings on behalf of the Village.
- Prepared for 1 Village Board Meetings
- Conducted employee evaluations.
- Conducted exit interview with DPW employee and began recruitment of a new DPW employee.
- Began planning 2017 Road and Infrastructure Improvement Projects.
- Participated in 4th of July Activities.

Clerk

- Prepared for the August 9, 2016 Partisan Primary Election. preparations included:
  - Absentee voting administration
  - Testing of election equipment
  - Organizing and preparing election inspectors
- July 25th - First day to issue absentee ballots in person in the clerk's office.
- Softball Season is halfway through. Completed standings sheet each week and adjusted schedules for rain out dates. Notified Managers of changes.
- Completed Liquor License Report for Department of Revenue for businesses that had a liquor license issued by the Village of Butler.
- Provided 2017 Budget Information
- Filed and distributed permits to businesses/residents.
- Prepared and distributed agenda, packets/minutes for all public meetings.

Treasurer

- Completed payroll and accounts payable activities.
- Reconciled bank statements.
- Collected and reconciled utility payments
- Assisted with preparation of 2017 Annual Budget.

Building

- Issued 6 Permits
  - 0 Sign
  - 0 HVAC Permit
  - 4 Electrical
  - 2 Plumbing
  - 0 Building
  - 0 Occupancy
  - 0 Fire System
  - 0 Plan Review
- Issued permits resulted in $589.20 of revenue.

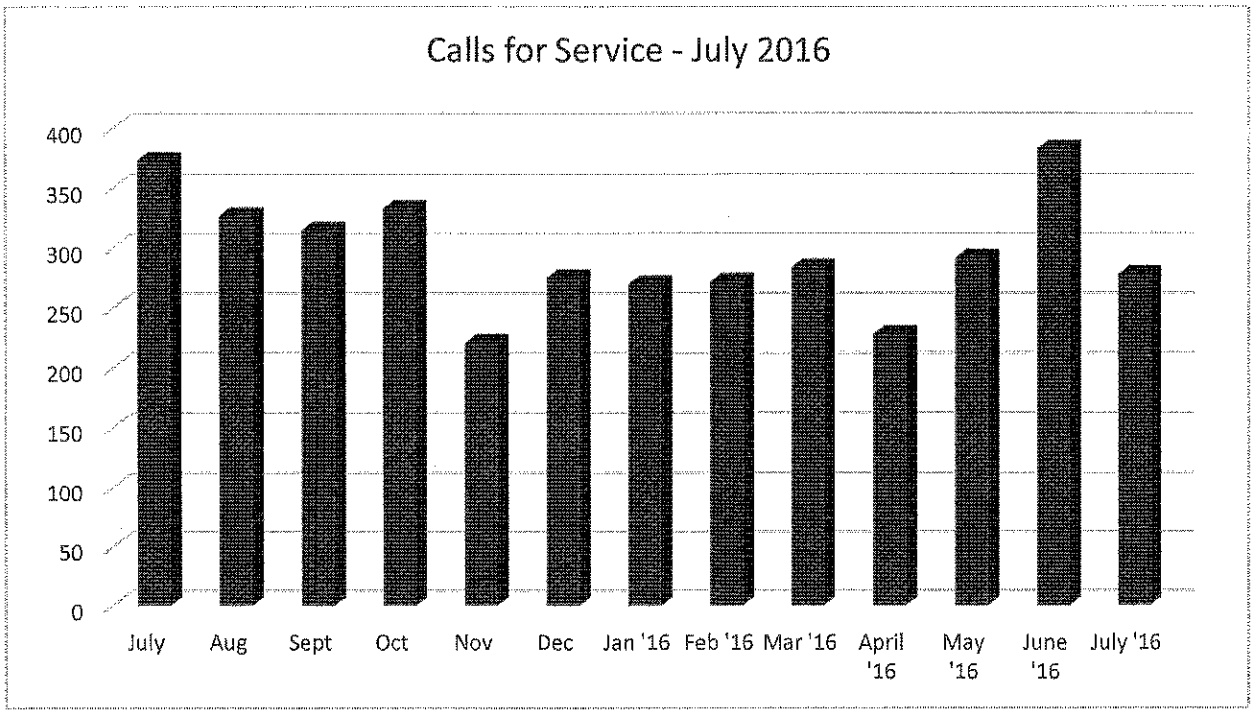
To: President Tiarks
Village Board of Trustees
From: David Wentlandt, Chief of Police
Date: August 11, 2016
Re: July Police Report

Squad Car Usage

	Miles	Gallons	MPG
Unmarked Crown Vic's	287	26.558	10.80
2013 Marked Taurus	1074	87.065	112.33
2015 Marked Explorer	2207	198.612	11.11
Totals	**3568**	**312.235**	**11.43**

Notes of Interest

- The background investigating of the new Lt./Det, Shawn Engleman continued and his first day on the job was Aug 1.
- The 4th of July celebration was very successful and there we no major issues to report.
- Officers have continued to work a lot of overtime to cover the open shift and summer vacations.
- Officers also completed a re-fresher for CPR training and use of the defibrillator.
- Application for a patrol officer are still on hold due to the Lt./Det. position being filled.
- Officers had a total of 848 citizen contacts throughout the month. This equals 27.35 contacts per day or just over 9.11 contacts per shift.
- The Village of Butler Police Department had 278 calls for service in July of 2016.

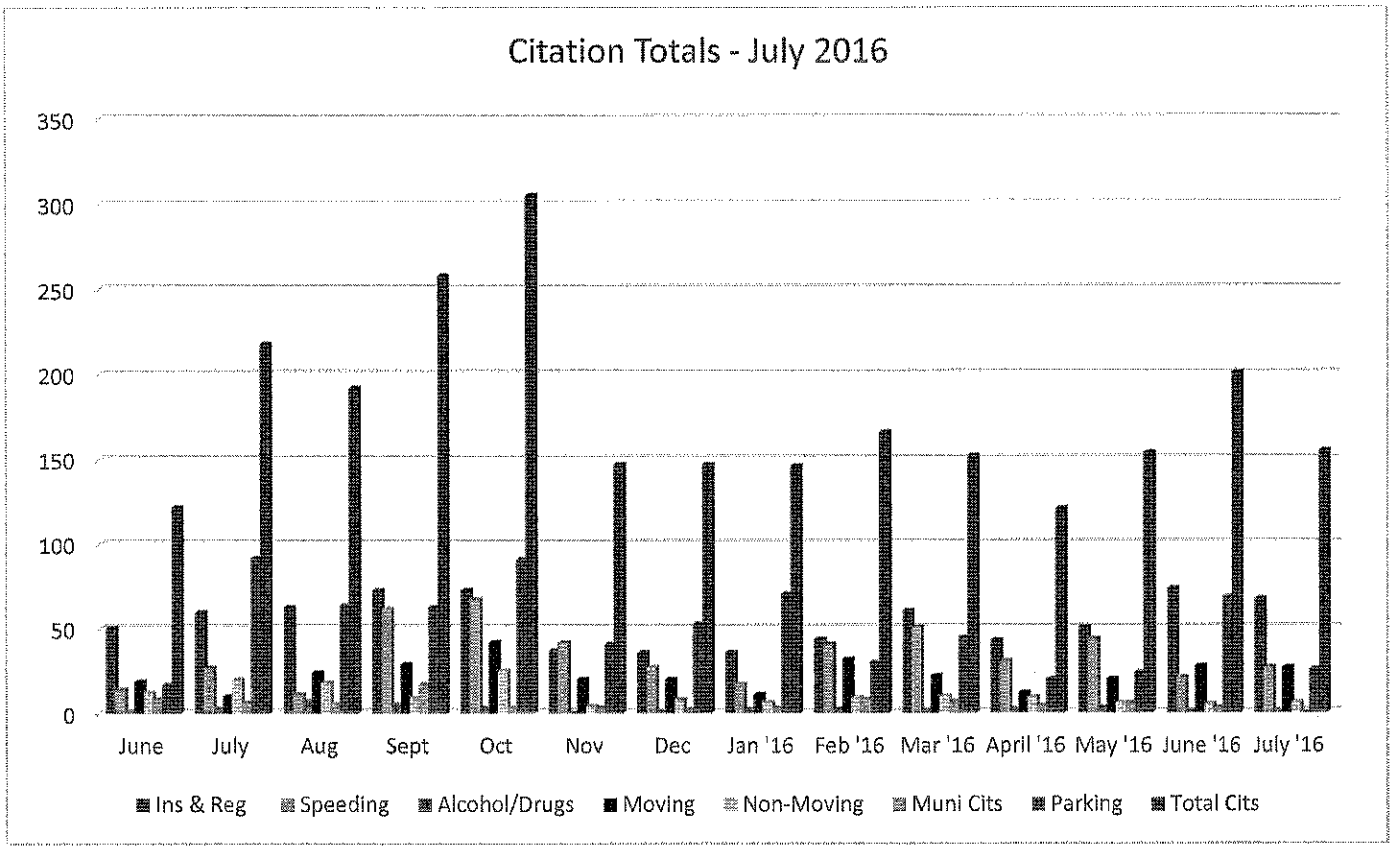


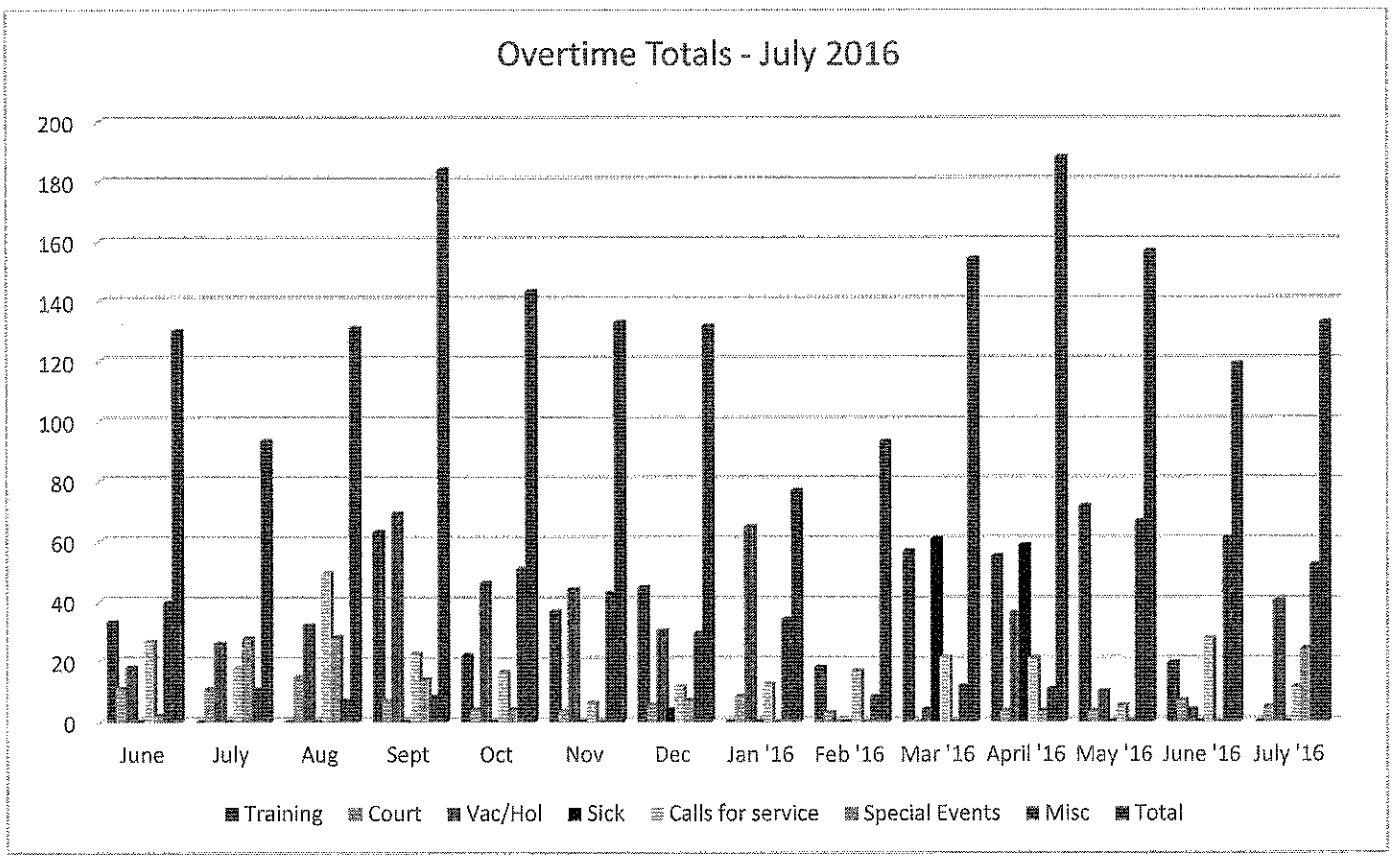
Total Calls for Service

	Calls
July	373
Aug	327
Sept	315
Oct	333
Nov	221
Dec	275
Jan '16	270
Feb '16	272
Mar '16	284
April '16	228
May '16	292
June '16	383
July '16	278

July Citation Totals

Insurance, Registration Citations	68
Speeding Citations	27
Alcohol/Drugs Citations	1
Moving Citations	27
Non-Moving Citations	6
Municipal Citations	0
Parking Citations	26
Total Citations Issued:	155


Citation Totals - July 2016
350
300
250
200
150
100
50
0
June
July
Aug
Sept
Oct
Nov
Dec
Jan '16
Feb '16
Mar '16
April '16
May '16
June '16
July '16
Ins & Reg
Speeding
Alcohol/Drugs
Moving
Non-Moving
Muni Cits
Parking
Total Cits


Overtime Totals - July 2016
200
180
160
140
120
100
80
60
40
20
0
June
July
Aug
Sept
Oct
Nov
Dec
Jan '16
Feb '16
Mar '16
April '16
May '16
June '16
July '16
Training
Court
Vac/Hol
Sick
Calls for service
Special Events
Misc
Total

Municipal Court

Docket: July 7, 2016 Total: 236 adult cases /1 juvenile Appearances: 40 Persons

- 26 Adjournment
- 147 Initial appearance
- 54 Indecency hearing
- 4 Motions
- 4 Pre-Trial
- 2 Sentencing hearing
- 4 Trial

Citation List for 7-7-16 court date:

- Total due $14,399
- Total paid $3,311
- Balance due $11,088

Monthly financial total $9,799 **AMOUNT RETAINED BY MUNICIPALITY: $6,008**

- Above includes $0received through the WI State Income Tax Refund Intercept program (TRIP).

Parking ticket payments received in June: $1,325

To: President Tiarks
Village Board of Trustees
From: Jim Bremberger, DPW Supervisor
Date: August 11, 2016
Re: July DPW Report

VILLAGE OF BUTLER EST 1913

The top July priorities were;

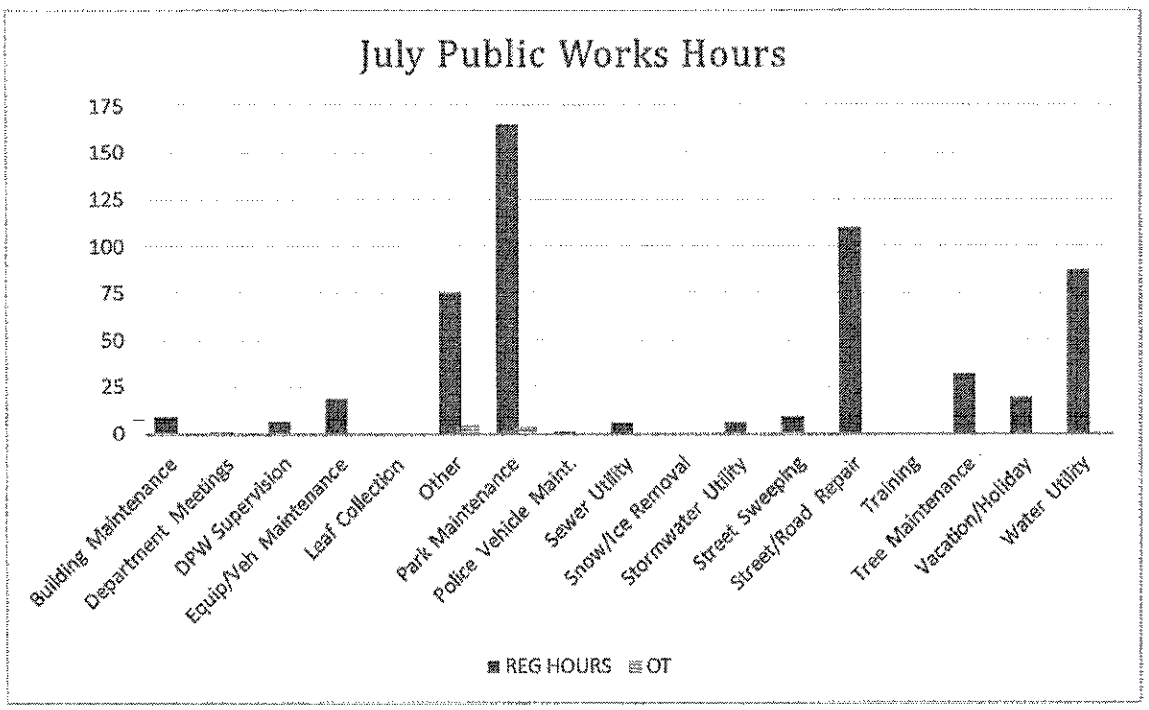
- Maintain parks and ball fields
- Road Construction
- Prepare for 4th of July

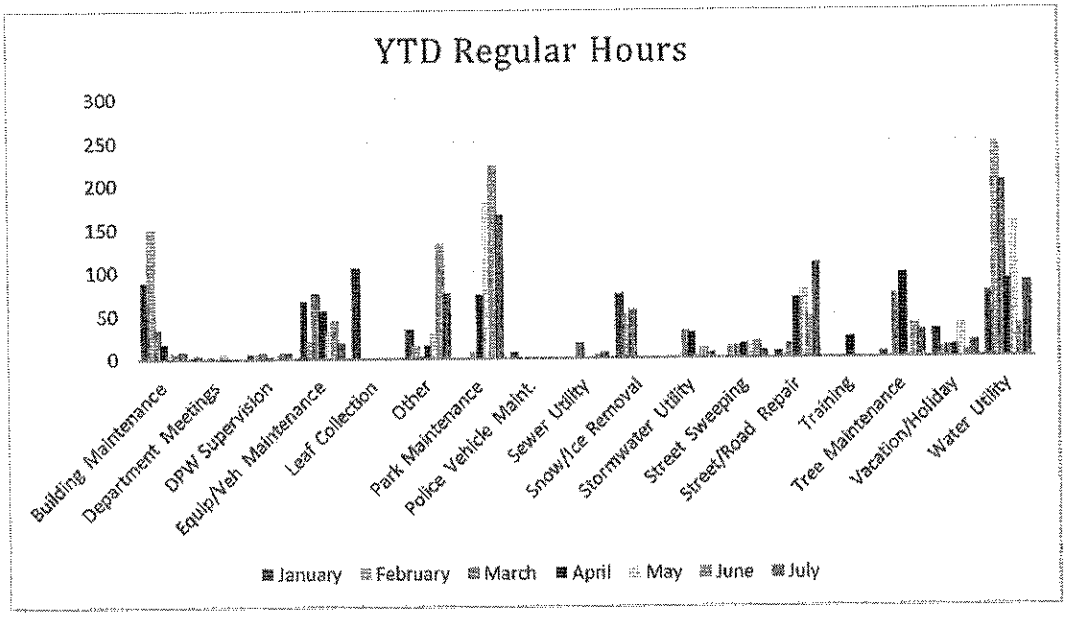
July Activity

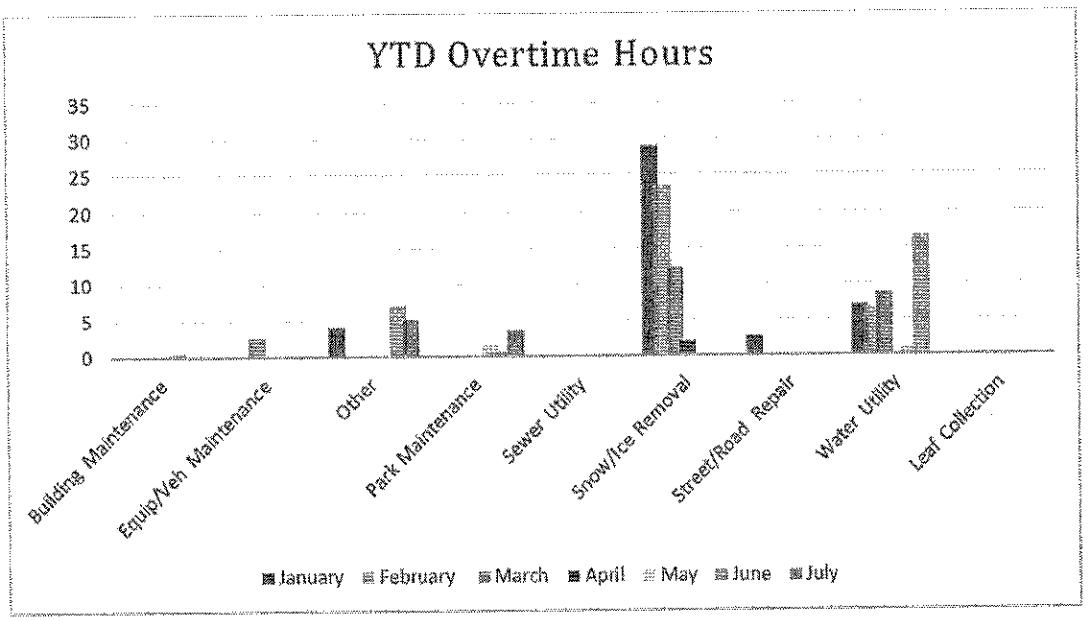
- Installed storm sewer inlet and 50 feet of 8' pipe at the south end of 132nd Street.
- Started planning the 2017 Road and Infrastructure Improvement Projects
- Reconstructed the end of Detrie Court after water main break. Laid 20 ton of asphalt.

Utility Activity

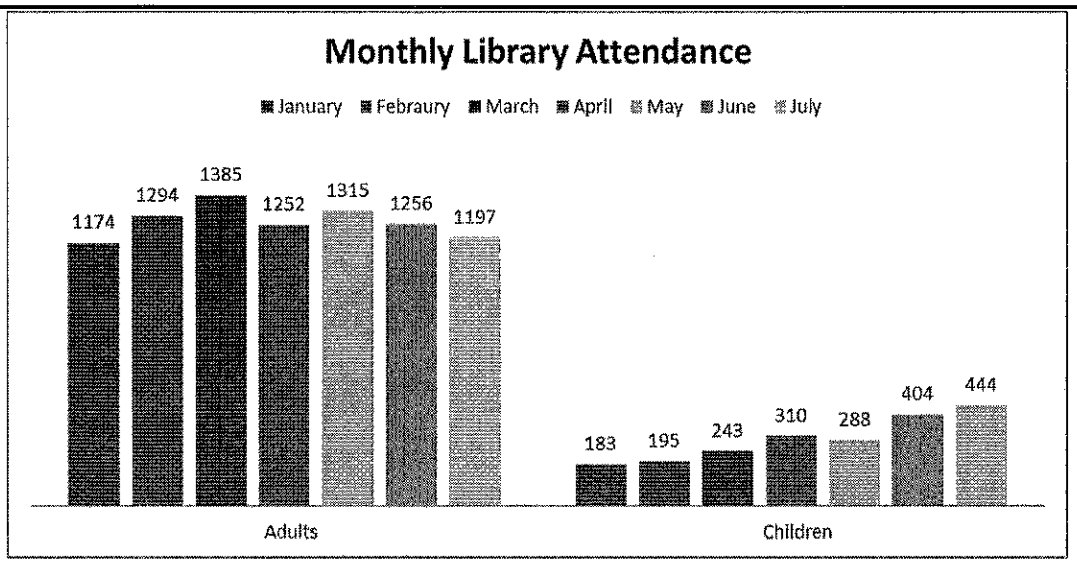
- Completed daily and monthly water sample tests
- Repaired watermain break on 124th and Hampton



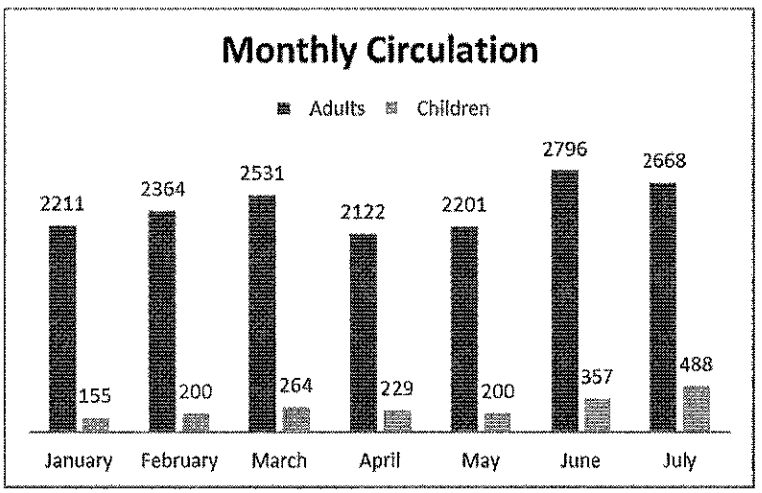

YTD Regular Hours
300
250
200
150
100
50
0
Building Maintenance
Department Meetings
DPW Supervision
Equip/Veh Maintenance
Leaf Collection
Other
Park Maintenance
Police Vehicle Maint.
Sewer Utility
Snow/Ice Removal
Stormwater Utility
Street Sweeping
Street/Road Repair
Training
Tree Maintenance
Vacation/Holiday
Water Utility
January
February
March
April
May
June
July


YTD Overtime Hours
35
30
25
20
15
10
5
0
Building Maintenance
Equip/Veh Maintenance
Other
Park Maintenance
Sewer Utility
Snow/Ice Removal
Street/Road Repair
Water Utility
Leaf Collection
January
February
March
April
May
June
July

To: President Tiarks
Village Board of Trustees
From: Gail Duernberger, Library Director
Date: August 11, 2016
Re: July Library Report



- 325 Reference questions were asked of Library Staff in July.
- 375 uses of Library computers, down from 460 in June.
- The Library Conference Room was used for the following programs.
    - Ice Cream Social
    - Kids Comedy
    - Mr. Billy Music
    - Anime Club
    - Historical Fiction Club
- 7 new Library cards were issued
- July events included;
    - Volunteer Program
    - Final Summer Reading Program for Adults and Children



Committee Appointments

To fill the Trustee Appointed Vacancies

Public Safety, Public Works, and Finance

Jerry Orvis

Public Works Chairman

Marc Van Gompel

Library Board

Paul Kasdorf

BAKER TILLY

CLIENT COPY

Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202-5313
tel 414 777 5500
fax 414 777 5555
bakertilly.com

July 27, 2016

Ms. Kayla Chadwick
Village of Butler
12621 West Hampton Avenue
Butler, Wisconsin 53007

Dear Ms. Chadwick:

Thank you for using Baker Tilly Virchow Krause, LLP ("Baker Tilly" or "we" or "our") as your auditors.

The purpose of this letter (the "Engagement Letter") is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Village of Butler ("you" or "your").

Services and Related Report

We will audit the basic financial statements of the Village of Butler as of and for the year ended December 31, 2016, and the related notes to the financial statements. Upon completion of our audit, we will provide the Village of Butler with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Village of Butler, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

Combining and Individual Fund Financial Statements
Comparative Schedule of Taxes and Valuation Data

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis, to supplement the Village of Butler's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Village of Butler's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

Management's Discussion and Analysis
Budget Comparison Schedules
WRS schedules

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and the audit committee or equivalent group charged with governance of their responsibilities.

The audit will include obtaining an understanding of the Village of Butler and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and the audit committee or equivalent group charged with governance internal control matters that are required to be communicated under professional standards.

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the financial statements as well as other illegal acts having a direct and material effect on financial statement amounts. An audit is not designed to detect error or fraud that is immaterial to the financial statements. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statements. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Our audit is not a guarantee of the accuracy of the financial statements and, therefore, is subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with GAAS may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any such matters that we identify during our audit.

We are also responsible for determining that the audit committee or equivalent group charged with governance is informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that the audit committee or equivalent group charged with governance receives copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

The Village of Butler's management is responsible for the financial statements referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of adequate accounting records and effective internal controls over financial reporting, the selection and application of accounting principles, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records, and for reporting financial information in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us in the management representation letter (i) about all known or suspected fraud affecting the Village of Butler involving: (a) management, (b) employees who have significant roles in internal control over financial reporting, and (c) others where the fraud or illegal acts could have a material effect on the financial statements; and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the Village of Butler received in communications from employees, former employees, analysts, grantors, regulators, or others.

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Village of Butler complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the financial statements and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of your original accounting records and related information and for the completeness and accuracy of that information and your personnel to whom we may direct inquiries. As required by GAAS, we will make specific inquiries of management and others about the representations embodied in the financial statements and the effectiveness of internal control over financial reporting. GAAS also requires that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries, and the written representations, comprise the evidential matter we intend to rely upon in forming our opinion on the financial statements.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the "Act"). Baker Tilly is not recommending an action to the Village of Butler; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Non-Attest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain non-attest services including, but not limited to, preparing drafts of your financial statements and proposing general, adjusting or correcting journal entries to your financial statements. None of these non-attest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards.* You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. In addition, you will be required to review the financial statements and approve that document prior to its issuance and have a responsibility in fact and appearance to make an informed judgment on that document.

We will not perform any management functions or make management decisions on your behalf with respect to any non-attest services we provide.

In connection with our performance of any non-attest services, you agree that you will:

> Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.

> Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.

> Evaluate the adequacy and results of the non-attest services we perform.

> Accept responsibility for the results of our non-attest services.

> Establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue and the Public Service Commission Annual Report. See Addendums A and B attached, which are an integral part of this Engagement Letter.

Other Documents

GAAS requires that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the financial statements, and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation, or professional standards to make certain documentation available to regulators, the Village of Butler hereby authorizes us to do so.

Legal Terms

In no event shall either party be liable for any punitive damages arising out of or related to this Engagement Letter, even if the other party has been advised of the possibility of such damages.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre-hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. In no event shall a demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim would be barred under the applicable statute of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, Village of Butler personnel or agents, that is not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the Village of Butler's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the Village of Butler is unable to provide such schedules, information, and assistance, Baker Tilly and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Revisions to the scope of our work will be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

	2016
Village Audit	$ 11,500
Water Audit	7,000
Sewer Audit	4,200
Storm Water Audit	4,200
TIF/CDA Audi	5,300
Bookkeeping	3,500
MD&A Preparaton	600
Total	$ 36,300

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5% per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision, and billing arrangements we use in connection with these professionals.

Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these service providers, but are committed to maintaining the confidentiality and security of your information.

Any additional services that may be requested and we agree to provide will be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Village of Butler, unless otherwise prohibited. In the event we are requested by the Village of Butler or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Village of Butler, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the Village of Butler, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing standards through Statement on Auditing Standards ("SAS") No. 129 – *Letters for Underwriters and Certain Other Requesting Parties,* all accounting standards through Governmental Accounting Standards Board ("GASB") No. 71, and the current federal and state single audit guidance.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course be happy to provide the Village of Butler with any other services you may find necessary or desirable.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated, or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Baker Tilly Virchow Krause, LLP represents as follows: Baker Tilly Virchow Krause, LLP is a member of Baker Tilly International Limited. Each member firm of Baker Tilly International Limited is a separate and independent legal entity. Baker Tilly International Limited and its other members are not responsible or liable for any acts or omissions of Baker Tilly Virchow Krause, LLP. Baker Tilly Virchow Krause, LLP and its subsidiaries are not responsible for or liable for any acts or omissions of any other member of Baker Tilly International Limited. Baker Tilly International Limited does not render any professional services and does not have an ownership or partnership interest in Baker Tilly Virchow Krause, LLP.

Baker Tilly Virchow Krause, LLP further represents: Baker Tilly International Limited is an English Company. Neither Baker Tilly International Limited nor any other member firm has a right to exercise management control over any other member firm. Baker Tilly Virchow Krause, LLP is not Baker Tilly International Limited's agent and does not have authority to bind Baker Tilly International Limited or act on Baker Tilly International Limited's behalf.

This Engagement Letter constitutes the entire agreement between the Village of Butler and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Village of Butler's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding the Engagement Letter, please contact Wendi M. Unger, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards. Wendi M. Unger is available at 414 777 5423, or at wendi.unger@bakertilly.com.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Baker Tilly Virchow Krause, LLP

Enclosures

The services and terms as set forth in the Engagement Letter are agreed to by:

_____
Official's Name

_____
Official's Signature

_____
Title

_____
Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2016. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Village of Butler, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

   Our report on the annual Financial Report Form of the Village of Butler is presently expected to read as follows:

   > We have compiled the Financial Report Form C for the year ended December 31, 2016 included in the accompanying prescribed form. We have not audited or reviewed the Financial Report Form C included in the accompanying prescribed form and, accordingly, do not express an opinion or any assurance about whether the Financial Report Form C is in accordance with the form prescribed by the Wisconsin Department of Revenue.
   >
   > Management is responsible for the preparation and fair presentation of the Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form C.
   >
   > Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the Financial Report Form C without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Financial Report Form C.
   >
   > The Financial Report Form C included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.
   >
   > This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Village of Butler's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form C, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the Water Utility, an enterprise fund of the Village of Butler, as of December 31, 2016 and , and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2016. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Village of Butler, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

   Our report on the Public Service Commission Annual Report of the Village of Butler is presently expected to read as follows:

   > We have compiled, the balance sheets of the Water Utility, an enterprise fund of the Village of Butler, as of December 31, 2016 and , and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2016 included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.
   >
   > Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
   >
   > Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.
   >
   > These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.
   >
   > This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation

procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Village of Butler's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

BAKER TILLY

Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202-5313
tel 414 777 5500
fax 414 777 5555
bakertilly.com

July 7, 2016

Ms. Kayla Chadwick
Village of Butler
12621 W. Hampton Avenue
Butler, WI 53007

Dear Ms. Chadwick:

Thank you for using Baker Tilly Virchow Krause, LLP ("Baker Tilly" "we" or "our") as your advisor. The purpose of this letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Services and Related Report

Water Rate Study

The following outlines the process of completing a water rate study and filing an application with the Public Service Commission of Wisconsin (PSCW).

1. Obtain historical information, confirm significant assumptions regarding growth and costs, summarize and classify non-routine plant additions, and forecast consumption for the 2017 test year.
2. Compile forecast in the PSCW prescribed format for the 2017 test year to support the rate study, including supplemental information related to cash flows and debt coverage to support the requested rate of return.
3. Provide draft study to management for their review. Incorporate management's comments into study.
4. Meet with the governing body to review the study.
5. Prepare the final rate study and submit the application to the PSCW.
6. Review PSC information and proposed rates.
7. Assist management with the rate hearing and implementation of new rates.

We will compile, from information you provide, the required schedules and forecasted information of the Village of Butler Water Utility ("utility" or "company") for the Year ended December 31, 2016 in order to develop forecasted rates. We will not audit or review such information. Upon completion of the compilation, we will provide an accountants' compilation report. If, for any reason caused by or relating to the affairs or management of Village of Butler Water Utility, we are unable to complete the compilation, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit a report as a result of this engagement.

The forecast is not intended to be a forecast of financial position, changes in net position, or cash flows in accordance with Generally Accepted Accounting Principles. This report will be prepared for the development of rates before the Public Service Commission of Wisconsin and should not be used for any other purpose.

A financial forecast presents, to the best of management's knowledge and belief, the expected results of operations and plant balances for the forecasted period. It is based on management's assumptions, reflecting conditions it expects to exist and the course of action it expects to take during the forecasted period. Management is responsible for representations about its plans and expectations and for disclosure of significant information that might affect the ultimate realization of the forecasted results.

There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. Our report will contain a statement to that effect.

Our Responsibilities and Limitations

We will be responsible for performing the compilation of in accordance with attestation standards established by the American Institute of Certified Public Accountants. A compilation is limited to presenting, in the form of forecasted schedules information that is the representation of management. We will not examine the financial forecast and therefore, will not express any form of assurance on the achievability of the forecast or reasonableness of the underlying assumptions.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

In order for us to complete the engagement, management must provide assumptions that are appropriate for the forecast. If the assumptions provided are inappropriate and have not been revised to our satisfaction, we will be unable to complete the engagement, and, accordingly, we will not issue a report on the forecast.

Baker Tilly Virchow Krause, LLP is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Baker Tilly Virchow Krause, LLP is not recommending an action to Village of Butler Water Utility; is not acting as an advisor to Village of Butler Water Utility and does not owe a fiduciary duty pursuant to Section 15B of the Securities and Exchange Act to Village of Butler Water Utility with respect to the information and material contained in the deliverables issued under this engagement. Village of Butler Water Utility should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that Village of Butler Water Utility deems appropriate before acting on this information or material. Baker Tilly Virchow Krause, LLP will rely on management of Village of Butler Water Utility to provide key data related to the issuance of municipal securities.

A compilation of a financial forecast differs significantly from a review or an audit of traditional financial statements. A compilation of a financial forecast involves assembling the forecast based on management's assumptions and performing certain other procedures with respect to the forecast without evaluating the support for, or expressing an opinion or any form of assurance on, the assumptions underlying it. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents, or other procedures ordinarily performed in an audit. Therefore, a compilation does not provide a basis for expressing any level of assurance on the financial forecast being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any illegal act, material errors, and of any evidence that fraud may have occurred that comes to our attention, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

This compilation will be prepared for the development of rates before the Public Service Commission of Wisconsin and should not be used for any other purposes.

Management's Responsibilities

Utility management is responsible for the forecasted schedules referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the forecasted schedules and summaries of significant assumptions and accounting policies, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the forecasted schedules, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that Village of Butler Water Utility complies with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the forecasted schedules and the completeness and the accuracy of that information, and for making personnel available to whom we may direct inquiries regarding the compilation. Management is responsible for representations about its plans and expectations and for disclosure of significant information that might affect the ultimate realization of the forecasted results. We may make specific inquiries of management and others about the representations embodied in the financial forecast and will obtain a representation letter covering the financial forecast from certain members of management and will confirm management's responsibility for the underlying assumptions and the appropriateness of the financial forecast and its presentation.

Reproduction of Financial Forecast

If you intend to reproduce or publish the financial forecast, and make reference to our firm name in connection therewith, you agree to publish the financial forecast in its entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing, and final materials before distribution.

With regard to the electronic dissemination of the financial forecast, including forecasted financials published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Ownership of Workpapers

The documentation for this engagement, including the workpapers is the property of Baker Tilly Virchow Krause, LLP and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to Regulators, the company hereby authorizes us to do so.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from utility personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if, for any reason, the utility is unable to provide such schedules, information, and assistance, Baker Tilly and you will mutually revise the fee to reflect additional services, if any, required of us to complete the compilation.

Invoices for our services will be rendered each month as work progresses and are payable upon presentation. A finance charge of 1-1/2% per month shall be imposed on accounts not paid within 30 days of the receipt of our statement for services. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We estimate that our fees for these services will range from $4,000 to $7,000 for the compilation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the compilation. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Terms and Conditions

In our engagement letter with you for auditing services dated July 23, 2015, the Village of Butler Water Utility agreed to the terms and conditions included in the release and indemnification, resolution of disagreements, and other matters sections of that letter. Those terms and conditions are also made part of this contract.

This engagement letter, along with the terms referenced above, reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. If any provision of this letter is determined to be unenforceable, all the other provisions shall remain in force. The agreement contained in this engagement letter shall survive the completion or termination of this engagement.

We appreciate the opportunity to be of service to you. If there are any questions, please call Wendi M. Unger at 414.777.5423. If the services outlined herein are in accordance with your requirements, and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

It is a pleasure for us to continue to be of service to you. We look forward to many more years of pleasant association with you and the Village.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Baker Tilly Virchow Krause, LLP

Enclosures

The services and terms as set forth in the Engagement Letter are agreed to by:

_____
Official Signature

_____
Title

_____
Date

VILLAGE OF BUTLER
12621 West Hampton Avenue
Butler, Wisconsin 53007
(262) 783-2525

7-22-16 2:46P
$50.00
Transaction 17824
ROAD CUT PERMIT $50.00

SECTION 6-2-19 AND/OR SECTION 13-1-96

FEE: $50.00

No. _____

APPLICATION FOR PERMIT TO PAVE OR ALTER PORTIONS OF VILLAGE RIGHT-OF-WAY OR TO CONSTRUCT ENCROACHMENTS THEREON, PURSUANT TO SECTIONS 6-2-19 AND/OR 13-1-96 OF THE MUNICIPAL CODE.

Name of Applicant Spring West, LLC (Red River)

Location 12419 W. Hampton Ave

Telephone 414-588-0554

Mailing Address (If different from above) 4725 N. 159th St
Brookfield WI 53005

If corporation or partnership, give names and addresses of officers/partners:

Name and Title (if applicable)	Address
AJIT SIWALIA	4725 N. 159th St, Brookfield

Nature of use of buildings (if any) on non-right-of-way portion of premises:
Gas STATION / Restaurant

Exact description of proposed paving, alteration or encroachment (attach scale drawing with dimensions of lot or lots involved, the right-of-way portion of same, and the proposed location of paving, alteration or encroachment).
2- 24' wide approaches as planned already submitted
1- 30' wide
on 125th Street

Are you also requesting permission to park on the right-of-way? _____

6. Consideration. The Applicant shall not have to pay any monetary consideration to the Village for the permission granted herein, but must grant the public permission to utilize any parking space created by incorporation of Village land.

7. The Applicant further agrees to observe any additional special limitations which are imposed by the Village Board as a condition of granting the permit requested in this Application for Permit.

8. Enforcement Costs. In the event that the Applicant does not comply with any provisions of this Agreement, the Village may terminate this Agreement at will upon ten (10) days written notice. Within thirty (30) days following receipt of such notice, Applicant shall thereupon restore the above-described right of way area by removing any parking surface regardless of material and installing grass or landscaping to the Village land in a manner acceptable to the village as approved by the Director of Public Works. Applicant further agrees to pay any attorney fees incurred by the Village associated with the seeking of compliance with this Agreement.

9. Recording of Agreement. This Agreement shall be prepared and recorded at the expense of the Applicant.

Termination. The Applicant further agrees that any permit granted is terminable at will by the Village Board whenever the Village Board determines that it is in the public interest that the paving, alteration or encroachment be removed from the public right-of-way, in whole or in part; or allow the area to remain in the paved or altered condition, but no longer allow parking on the paved or altered area. In the event of termination, the Applicant agrees to promptly remove, at his own expense, the paving, alteration or encroachment, and to restore the public right-of-way as nearly as practicable to its former condition in a manner acceptable to the Village as approved by the Director of Public Works, if the Village Board determines that the area should be so restored.

APPLICANT

Ajit S. WALIA
Name

Agent - Springwest, LLC
Authorized Representative/Title

7-22-16
Date

STATE OF WISCONSIN)
) ss
WAUKESHA COUNTY)

Personally came before me, this 22nd day of July, 2016 the above named Ajit S. WALIA to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Carolyn J. Lube
Notary Public, State of Wisconsin

My commission expires 01/29/2017

VILLAGE OF BUTLER

Village Presiden

ATTEST:

Village Clerk

Date

SPRING WEST, LLC
12419 W. HAMPTON AVENUE
BUTLER, WI 53007

12-72/750

3033

DATE 7-21-16

PAY TO THE ORDER OF Village of Butler $ 50

Fifty & 00/ DOLLARS

LAYTON STATE BANK
10427 W Lincoln Ave, Ste 1000, West Allis, WI 53227
www.laytonstatebank.com

Plans for new 2 apartments on 12 Hwy

MEMO 12419 W. Hampton Ave

⑆075000721⑆ 8136⑈6666⑈ 3033

WP/FORMS:ROW.Permit