VILLAGE OF
BUTLER
EST. 1913

2017 Annual Budget

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LETTER OF TRANSMITTAL

President Tiarks and the Village Board of Trustees;

Reflecting back on the past year, the Village of Butler, elected officials, staff, residents, and business owners included, have a lot to be proud of. We have overcome trials and tribulations to become what we are today; an ethical, efficient and effective organization. Additionally, we have taken concerted measurers to ensure that we are doing everything we can do to make the Village of Butler a great place to live, work, and play.

Our accomplishments over the last year are vast, and include; upgrading the Village's website to be more modern and user friendly, began the recodification of the Municipal Code, implemented our Emerald Ash Borer (EAB) Management Plan which included the removal of nine infested trees, the treatment of 36 Ash trees, and planting of 35 diverse species trees around the Village. We continued with our fundraising efforts to build an all-inclusive playground at Frontier Park without the direct use of taxpayer dollars, and we had a number of great Village celebrations, including BINGO nights, the Christmas and 4th of July Parades, and National Night Out.

Our efforts to become more transparent and financially sound have not gone unnoticed. In 2016, the Village was nationally recognized by the Government Finance Officers Association (GFOA) with their Distinguished Budget Presentation Award. This award reflects the commitment of the governing body and staff to meeting the highest quality principles of governmental budgeting, and is the highest honor awarded for governmental budgeting.

Most notably, we completed the first year of our 20 year road and infrastructure improvement plan by reconstructing 132nd Street and Glendale Avenue. This project and the overall plan displays the Board's commitment to providing the infrastructure for business and residents to succeed. Planning efforts have already begun on the 2017 projects, and we are encouraged by the Board's ongoing pledge and the positive feedback from business owners and residents.

Though we have had outstanding accomplishments over the last few years, we cannot rest on our laurels. We must continue to challenge ourselves to find operational efficiencies, develop long term financial plans, and evaluate the effectiveness of our staff and services. In 2015, Village Management launched a comprehensive performance management program to collect data regarding Village staff and services in order to evaluate our effectiveness in relation to our mission, vision, and values. This documents includes a 19 page report on our progress in 2016, as well as comparison data between 2015 and 2016.

The 2017 Recommended Budget is fully funded, and provides the necessary resources to implement the policy decisions set by the Village Board. Management's goal in developing the 2017 Recommended Budget was to ensure that the quality services that residents and business have come to expect are funded, that our buildings and equipment have the resources to be properly maintained, that our staff has the resources to provide safe, efficient, and effective services, and that we minimize the impact on taxpayers for increase in debt service. I am proud to report that these goals have been accomplished, and that we have established a budget that is balanced, provides resources for capital improvements, ensures high quality services, and most importantly, continues to improve the Village's long-term financial health.

The budget is presented in a simple line format and 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.

2017 Budget Assumptions and Significant Impacts

- In 2016, management created the Borrowed Money Fund to account for the funds borrowed specifically for the road and infrastructure improvement project. The Borrowed Money Fund's budget is included in this document.

- After a long vacancy in the Community Service Officer Position, the responsibilities of parking enforcement and property maintenance were transferred to the Butler Volunteer Fire Department. This joint effort maximizes the staffing resources already available in the Fire Department and is the most effective use of taxpayer dollars. The cost of this service is included in the Fire Departments contract budget.

- The State Levy Limit legislation allowed the Village to increase our total property tax levy by net new construction of 1.71% ($26,148), plus an adjustment for increases in debt service. The property tax levy for debt service in 2017 increased from $280,039 to $365,149, an increase of 30.39%. This large increase is directly attributed to the new debt issued in 2016 for the road and infrastructure improvement project.

- Increase in non-property tax revenue of 10.28% or $65,561. This increase is attributed to qualifying for the State's Expenditure Restraint Program which yields a revenue of $52,316. The Village did not qualify for this program in 2016.

- We were notified by our auto and liability insurance broker that the Village's insurer is terminating coverage at the end of 2016 due to our claims history primarily in the police liability and public official's policies. We are working on securing new coverage and the 2017 Recommended Budget includes a 10% increase in premiums.

- Significant capital purchases included in the 2017 budget, financed through debt proceeds and grant funding, include; technology upgrades in the Village Hall, Library, and Police Departments, the second of three payments for new election equipment ($1,100), a Police Patrol Squad ($48,000), the 2016 Emerald Ash Borer Management Program ($20,000), and DPW facility upgrades ($5,000).

- Health Insurance Rates increased 3.52% for a single plan and 2.83% for a family plan. The Village pays for 88% of the total premium, and the employee pays 12%.

- Wisconsin Retirement System (WRS) mandated retirement contribution increased 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) increased to 17.4%, of which the employee pays 6.8% and the Village pays 10.6%.

- There are no increases in the Sewer and Stormwater Utility user rates.

- The Village's 2017 assessed value (TID included) is $251,664,394. As of now this is an estimate as the State of Wisconsin has not realeased final manufacturing assessments.

- Total General Fund property tax revenue decreased by $44,681 or -2.94% resulting is a municipal tax rate of $8.30, a increase of 0.97% The increase is due to the increase in general obligation debt service as a result of the road and infrastructure improvement project.

As we close 2016, I encourage you to reflect on just how far the Village has come in the last three years. We have perservered through adversity, faced organizational challenges, and completely changed our philosophy in terms of how we operate. We are stronger now than we have ever been, and I am excited to carry this momentum into 2017. We have a lot to accomplish in 2017 and the years to come, but we have an extremely dedicated staff who are ready to take on the challenge. Our successes as an organization are directly attributed to their determination and hard work and I am lucky to be able to lead them and this organization into the future.

The 2017 budget was a collective group effort and would not be possible without the input of each Department Head and staff. I want to thank them for their efforts and devotion ensuring that their departments operate with the utmost care of taxpayer dollars. With that, I am honored to present to you the 2017 Recommended Budget.

Thank you for your time and effort reviewing the 2017 Recommended Budget.

Respectfully Submitted,

Kayla J. Chadwick

Kayla J. Chadwick
Village Administrator/Clerk

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Village Board of Trustees

Patricia Tiarks	Village President
Bill Benjamin	Village Trustee
Paul Kasdorf	Village Trustee
Michael Thew	Village Trustee
Marc Van Gompel	Village Trustee
Gerald Orvis	Village Trustee

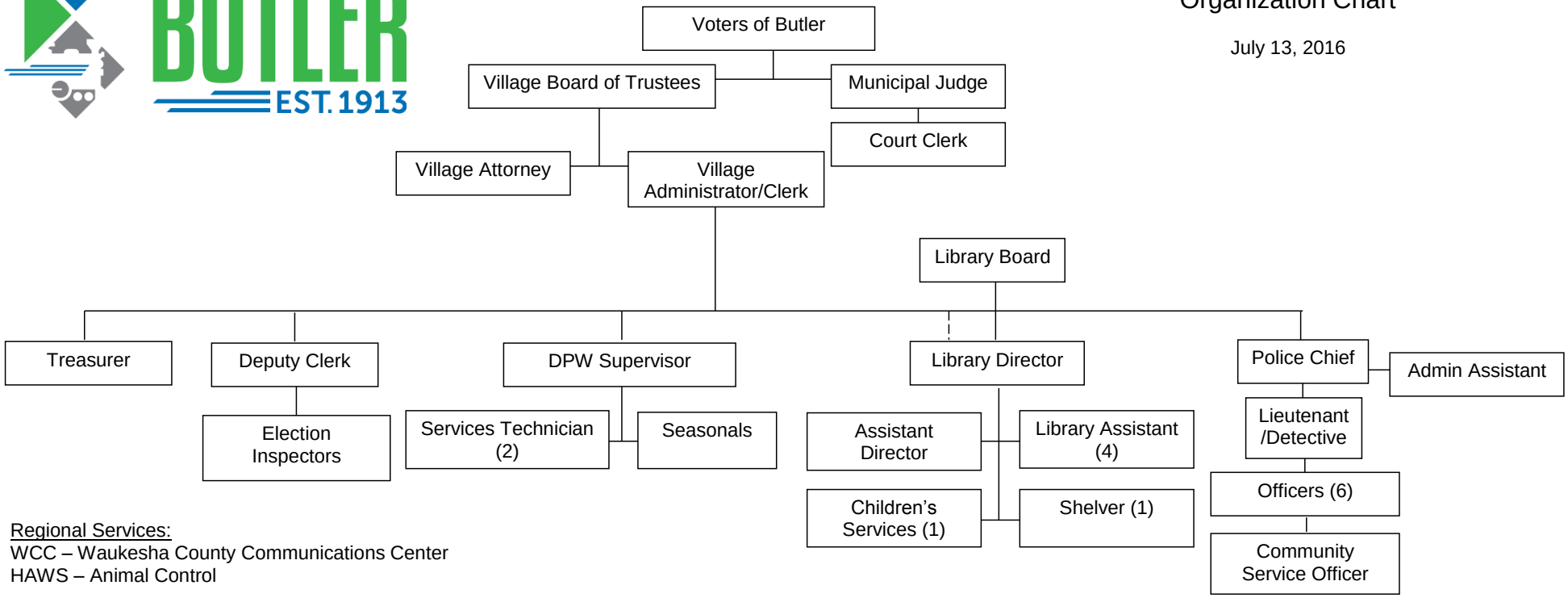
Administrators

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
Vacant	Library Village Board President
Ron Worgull	Fire Chief
Paul Alexy	Village Attorney
Roger Benjamin	Municipal Judge

VILLAGE ORGANIZATIONAL CHART

Village of Butler
Organization Chart

July 13, 2016

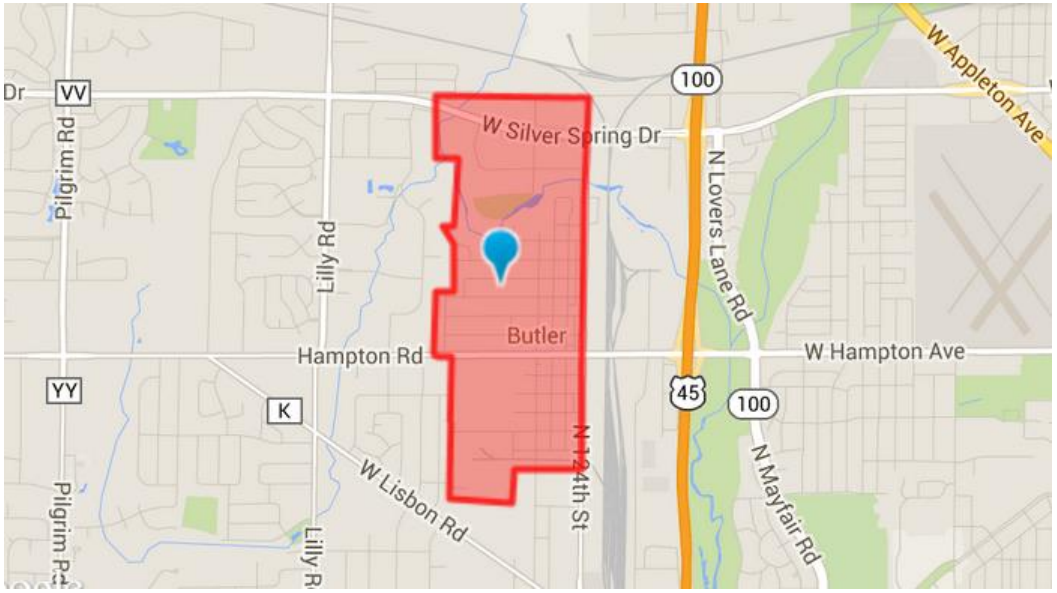


Regional Services:
WCC – Waukesha County Communications Center
HAWS – Animal Control

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

The Village of Butler is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve three year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Administrator, who is responsible for the day to day operation of the Village, as well as the implementation of Board policies. The residents of Butler elect the Village Board and the Municipal Judge. All other positions are appointed.

LOCATION

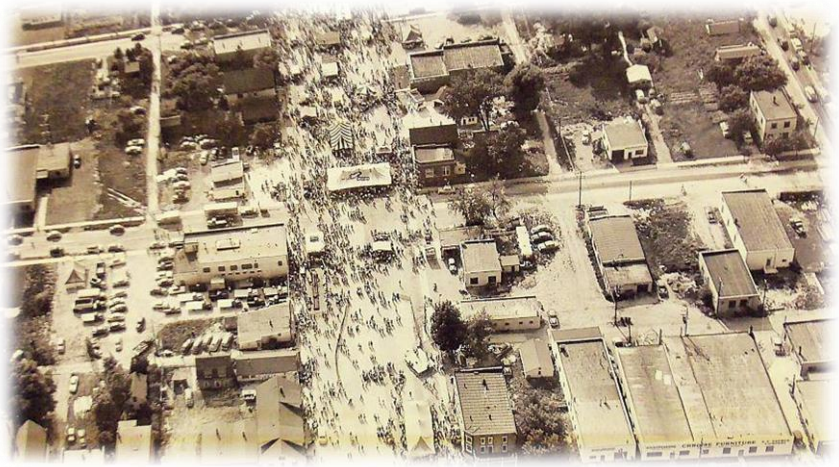


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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, and 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: 1,832

Population by Gender:
- **Male:** 48.7%
- **Female:** 51.3%

Number of housing Units (%):
- **Owner-occupied:** 50%
- **Renter-occupied:** 50%

Population by Race:
- **White:** 83.2%
- **Hispanic:** 11.0%
- **Asian:** 2.4%
- **African American:** 2.0%
- **Pacific Islander:** 1.2%
- **Other:** 0.2%

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

Personal Income:
- **Median household income**: $43,354
- **Per capita income**: $26,530

Most Common Industries:
- **Manufacturing:** 32%
- **Construction:** 11%
- **Wholesale trade:** 10%
- **Real estate and rental and leasing:** 6%
- **Other services:** 6%
- **Finance and insurance:** 6%
- **Retail:** 6%

Median Home Value: $156,955

Source: US Census & American Community Survey Data

Top 10 Taxpayers

Business/Owner Name	Address	Type of Business	Assessed Valuation
Westminster Butler, LLC	4410 N. 132nd Street	Multi-tenant/Commercial	$ 7,500,000
Hampton Regency	12999 W. Hampton Ave	Multi-Family Residential	$ 5,600,000
WIS-Pack Foods (Cargill)	4700 N. 132nd Street	Food Processing	$ 5,014,400
Milwaukee Insulation	4700 N. 129th Street	Commercial	$ 4,610,000
Lafayette Building, LLC	12855 W Silver Spring Rd	Multi-tenant/Commercial	$ 3,500,000
Butler Square	12805 W. Hampton Ave	Multi-Family Residential	$ 3,328,000
Western States Envelope Company	13161 W. Glendale Ave	Paper Manufacturing	$ 2,713,400
Reis Graphics	12727 W. Custer Ave	Commercial Printing	$ 1,948,300
Goodyear Commercial Tire	5435 N. 131st Street	Commercial/Retail	$ 1,875,000
Evergreen Fuel Stop	12501 Arden Place	Retail/ Fueling Station	$ 1,825,900

GOVERNMENT

The Village President is elected to two (2) year terms and the six (6) Village Trustees members are elected to staggered two (2) 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 is managed by the Community Development Authority which oversees the development opportunities and, strategic development and redevelopment of the district.

AN AWARD WINNING DOCUMENT

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Butler

Wisconsin

For the Fiscal Year Beginning

January 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Butler for its annual budget for the fiscal year beginning January 1, 2016. In order to receive this award, a governmental unit bust publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award reflects the commitment of the governing body and staff to meeting the highest quality principles of governmental budgeting.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Performance Measurement Program

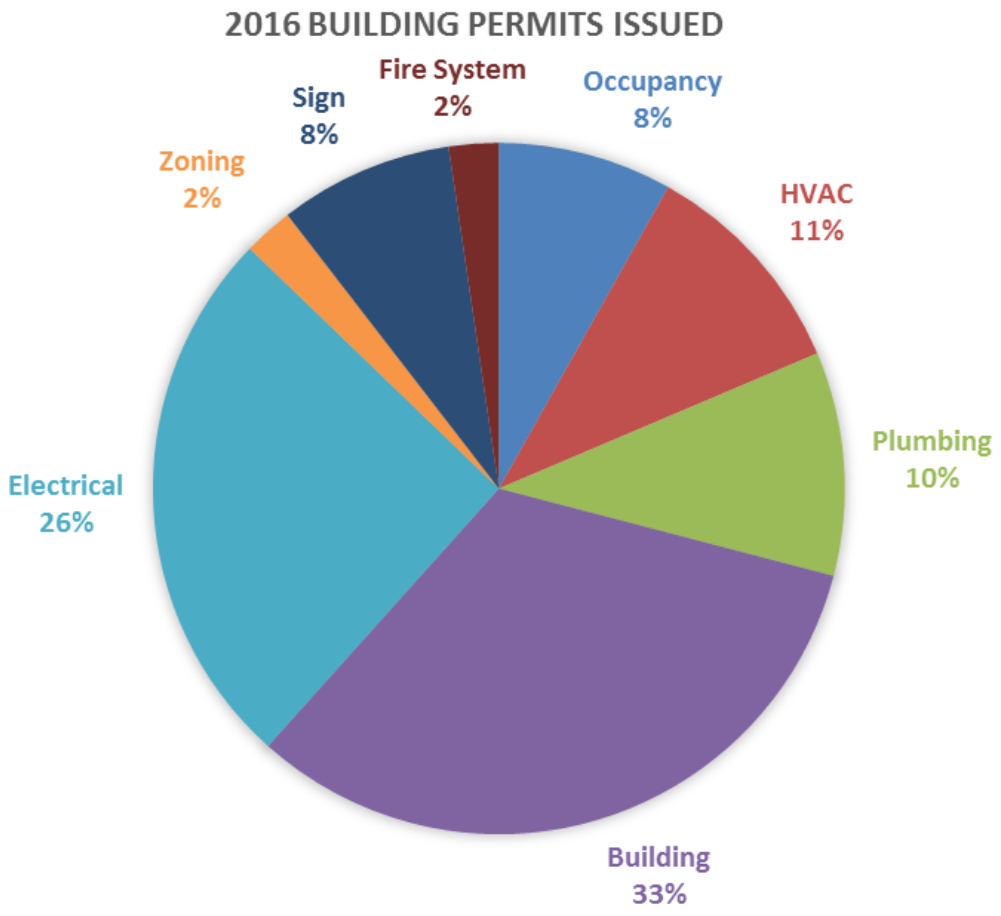
In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc. Each month the department managers submitted a written performance report to the Village Administrator and the Village Board. The goal of this program is to define measure, learn, and improve internal and external operations. This process will be applied to the daily tasks of Village employees to define the task, measure its performance and efficiency, learn about who, why, where, what, and when of the task, and implement improvements to increase the effectiveness and efficiency of the employee and the task. Through data gathering and analysis, department managers will identify which areas can be best improved to maximize the effectiveness of taxpayer dollars. This information will eventually be used to develop organization wide performance expectations and will help direct a performance based budget. 2016 represents the second year of this program. You will notice in the following report that we are not able to compare data and begin to determine where the Village excels in providing cost-efficient and high quality services to the community and where our areas for improvement. This data is used to help department managers evaluate the effectiveness of their staff, as well as, help demine goals for the upcoming year. More data will be needed to effectively make budgeting related decisions based on performance measurers.

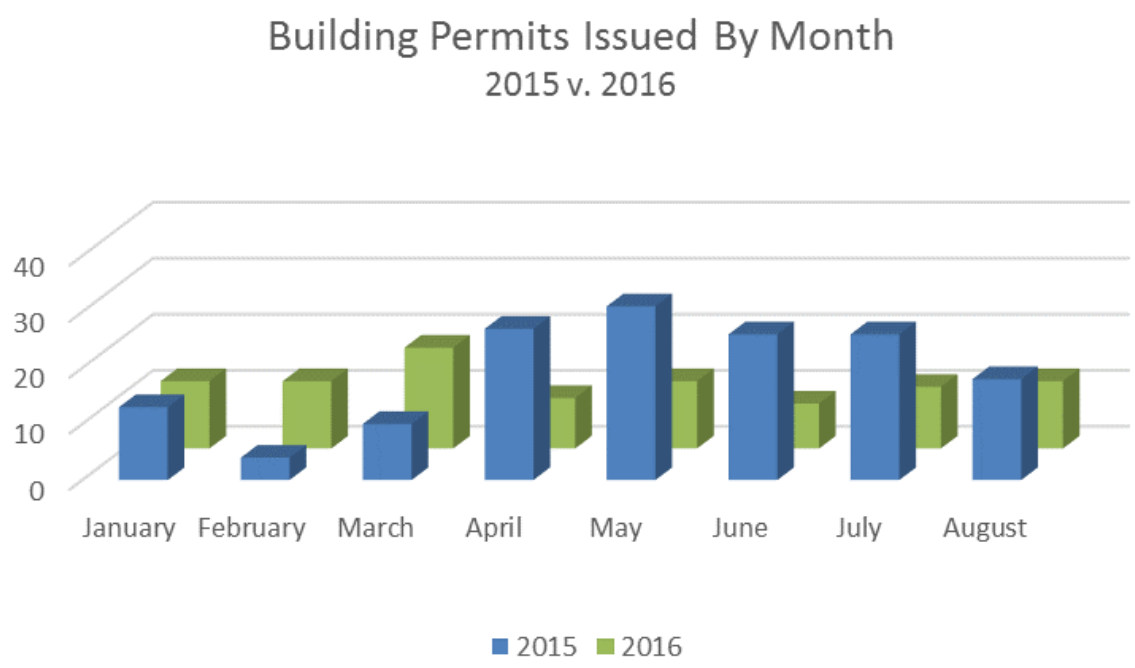
Administration

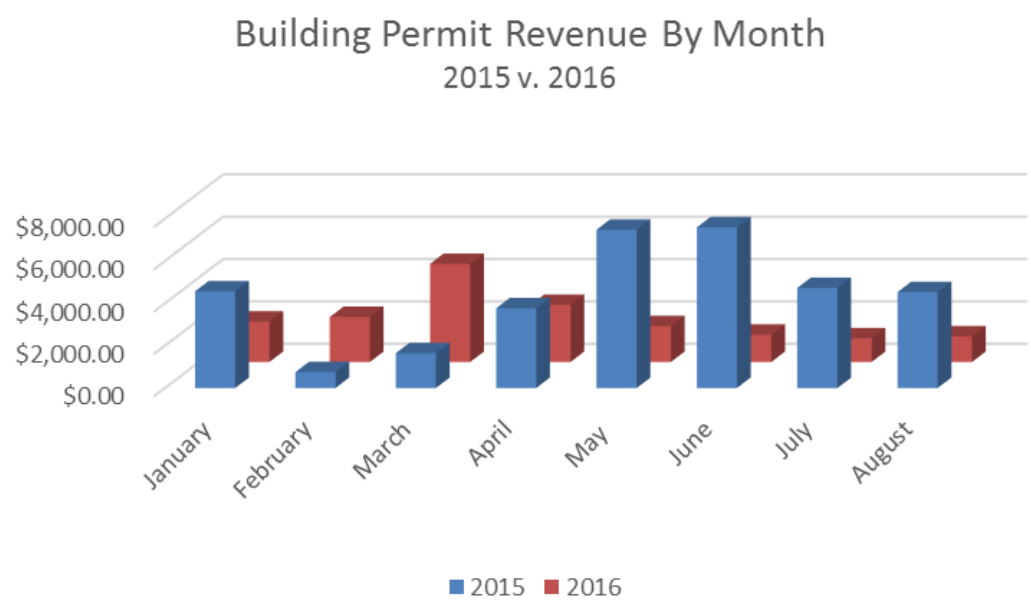
The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. In 2015, data for items such as building permits, building permit revenue, and community building use were collected. Data for day to day operations such as payroll, payables preparation, utility billing, and customer service were not collected. The data collected for the Administration department depicts how the Village operates with our stakeholders (elected officials, Village employees, and citizens).

This data will be used to quantify the productivity of administrative staff and identify whether the priorities of each office meets the needs of our stakeholders. Example, if we see a steady increase in the number of building permits issued per month, and we have limited office hours, we may need to evaluate the office time allocation of the Building Inspector.

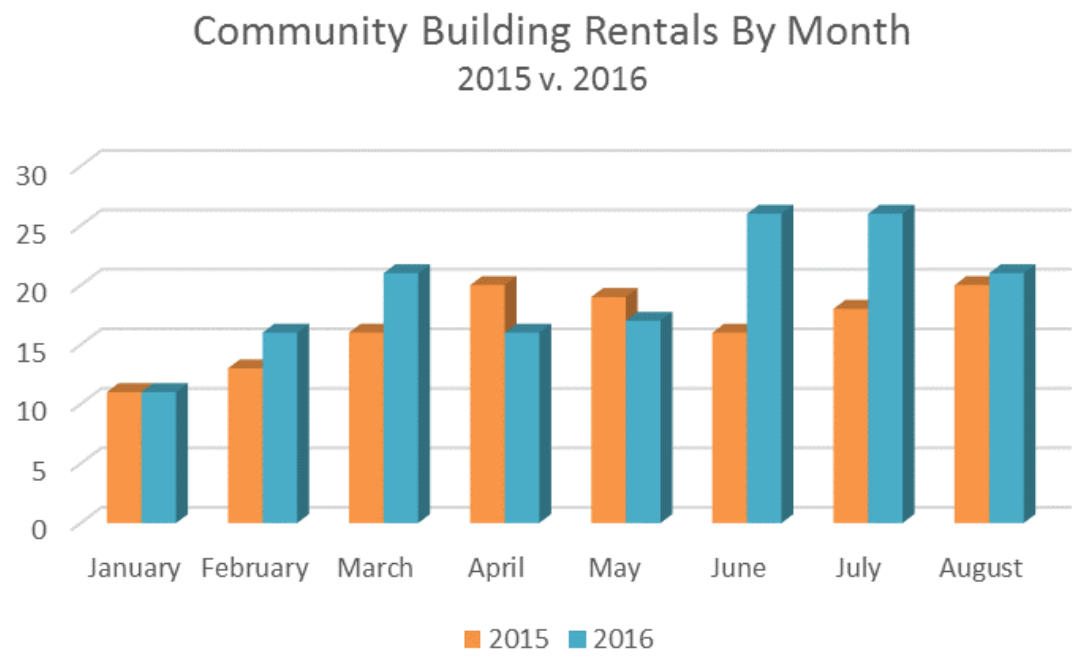
The Village tracks building permits by type. This helps the Village determine not only what type of permit is being issued, it helps the assessor determine property assessments for properties that are making improvements. This data also helps budget for building permit revenues based on historical trends.







As to be expected, the requests for all types of building permits increase in the spring in summer. 2015 permits issued and accompanying revenue outpaced 2016 for most of the year. This is due to a number of special and large projects initiated in 2015 (Cargill remodel, two new homes, and new fueling station). Permits issued and revenue are logged as the permit is approved, not when the project is completed.

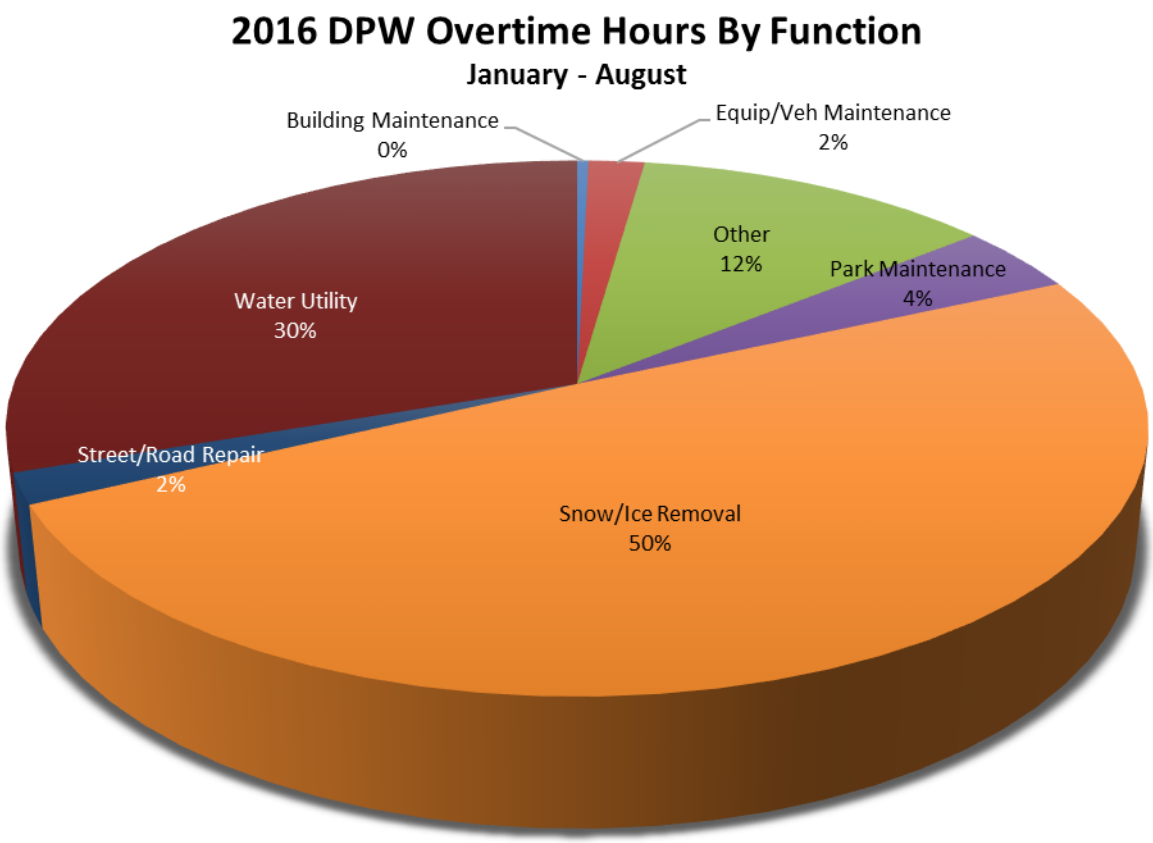


Board/Committee 2016	Jan	Feb	March	April	May	June	July	Aug
Village Board	2	1	2	2	1	1	1	1
Finance Committee	2	1	2	2	1	1	1	1
Building Board	2	1	1	2	0	1	1	0
Public Safety Committee	0	1	1	0	0	1	0	0
Public Works Committee	0	0	0	0	0	0	0	0
Plan Commission	0	0	1	0	0	0	0	0
Library Board	1	1	1	1	1	0	1	1
Park & Recreation Committee	1	1	1	1	1	1	1	1
Public Hearings	0	0	1	0	0	0	1	0
BID Openings	0	0	0	0	1	0	0	0
Packets Prepared for Meetings	10	10	20	20	10	10	10	10

Public Works

In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2016 is for January 1 – August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.

Since we did not begin to collect data until February 2015, we used data for February – August of both 2015 and 2015 for comparison purposes.



DPW Overtime hours are shown for January – August of 2016. As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are clear and safe for travel.

Water Utility work is another major allocation for overtime hours. Butler has aging infrastructure and this thus main breaks are prevalent. Many times these breaks happen after business hours.

Park Maintenance overtime increased in 2016 compared to 2015 due to a vacancy in the DPW that happened in July. This vacancy required overtime to ensure that our greenspaces and flowers were properly maintained.

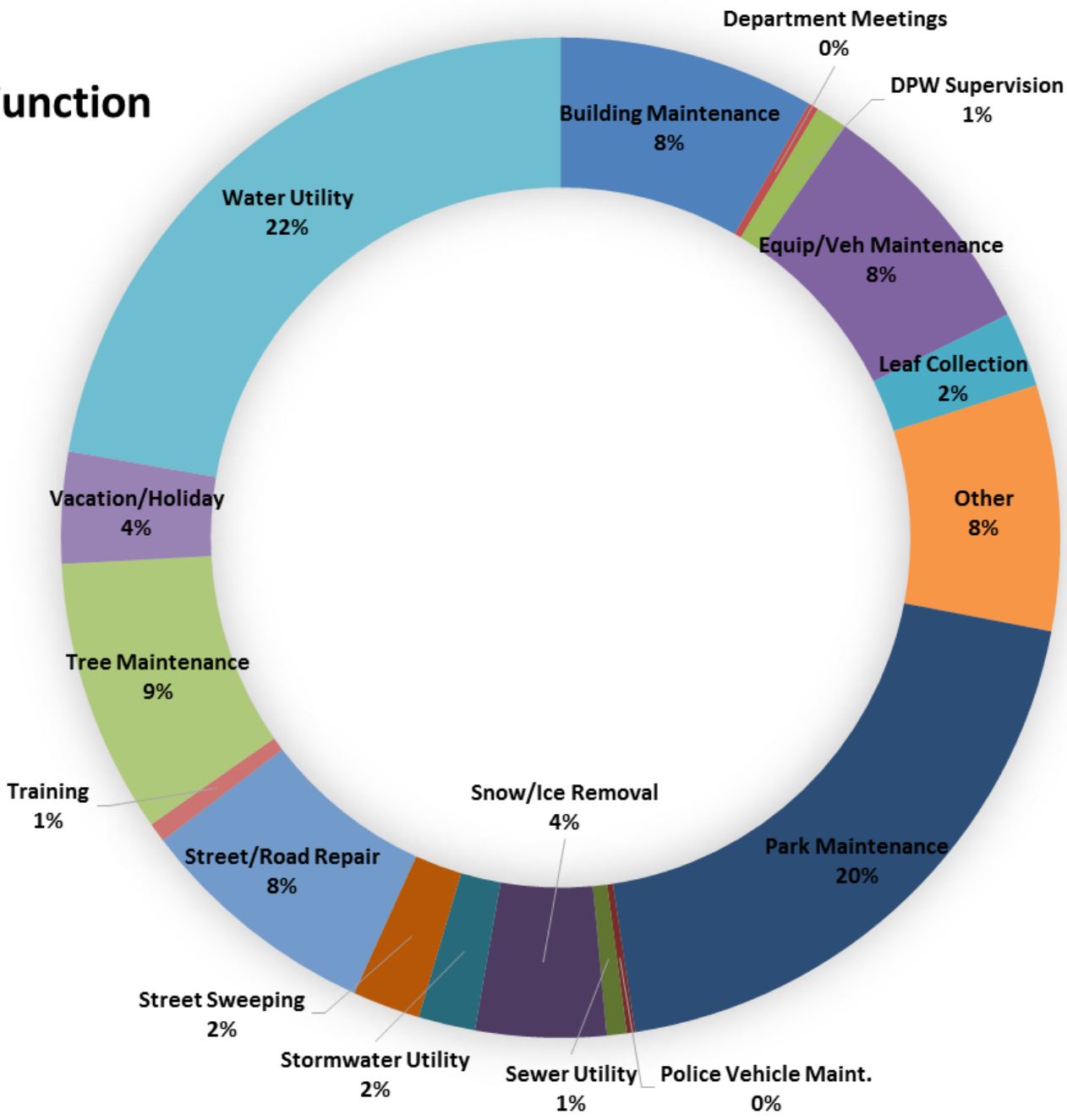
2016 DPW Hours By Function

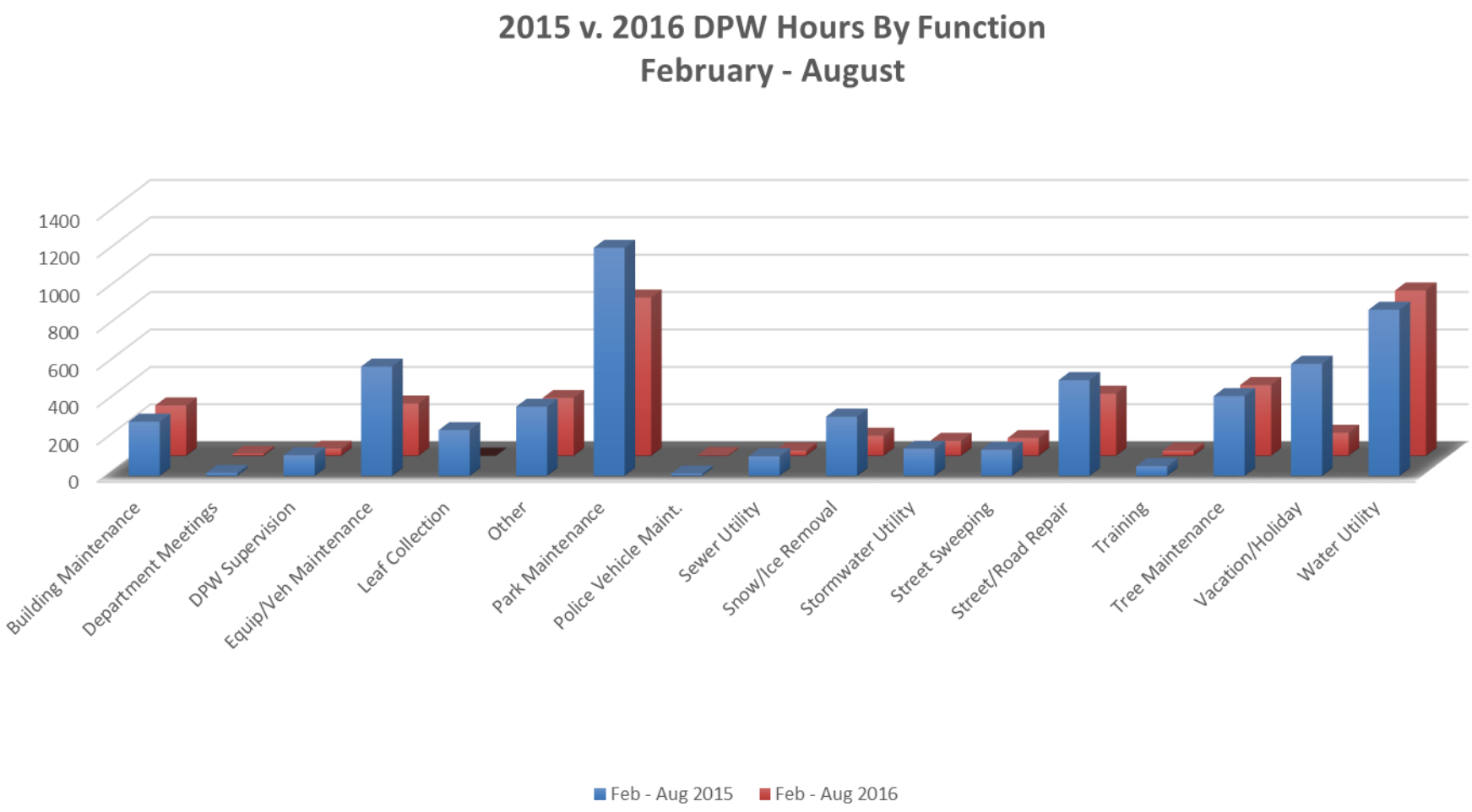
January - August

This graph outlines which function regular DPW hours were spent in 2016. Notable functions include park maintenance and water utility. Both functions are high priorities for the Village. Nearly 100% of our seasonal employee's time is dedicated to park maintenance.

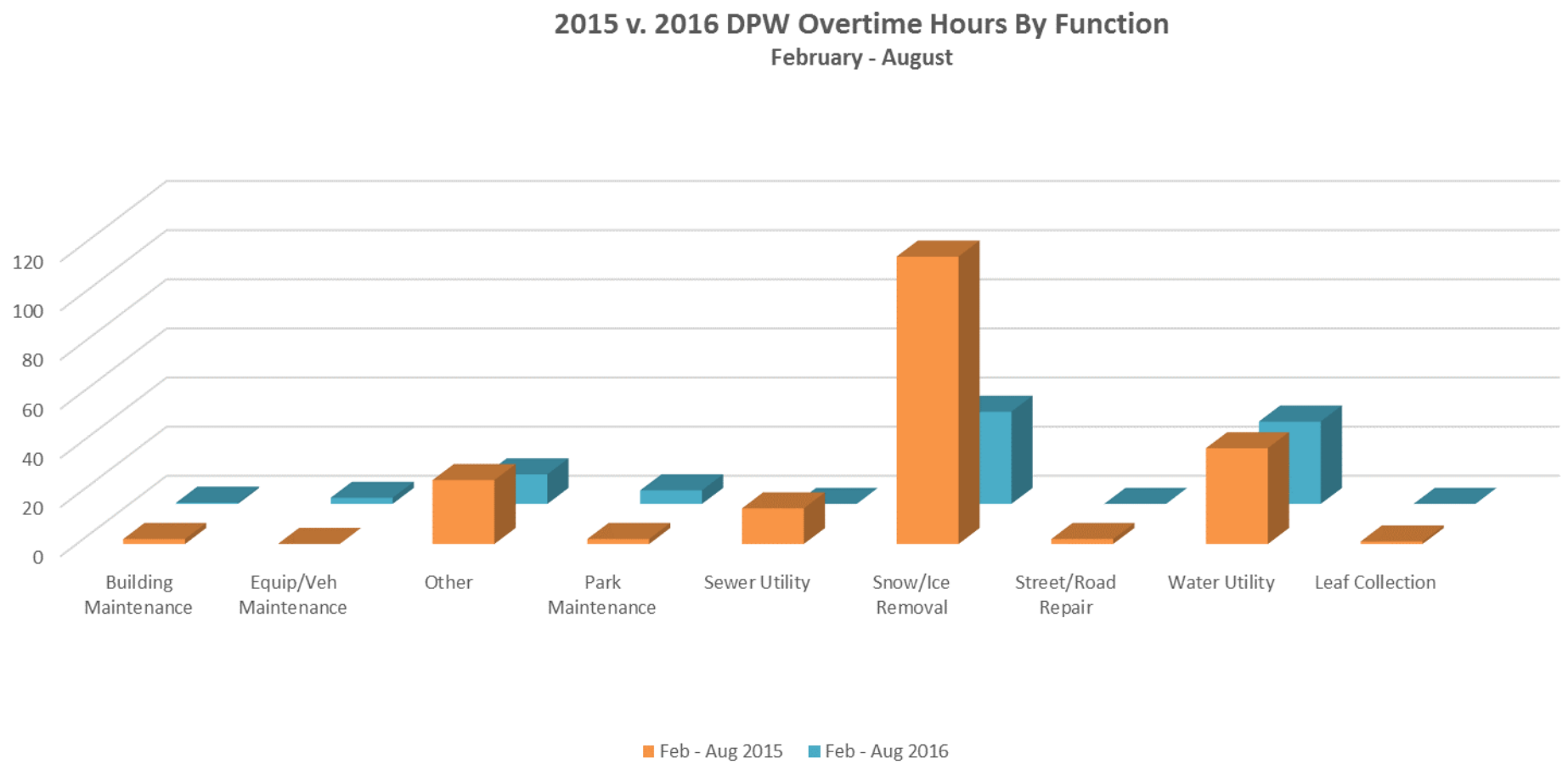
Time allocation in the water utility is expected to increase in future years as we become more aggressive in replacing our existing water meters with radio read meters as well as general maintenance of our aging water infrastructure.

2016 also represented the first year in many years that we planted right-of-way trees around the Village. DPW crews removed EAB infested trees, planted and maintained 35 new trees in the Village, thus a significant amount of their time so far in 2016 is dedicated to tree maintenance.





Regular hours in every Public Works function decreased in 2016. This is mostly due to the DPW vacancy which occurred mid-July. The significant variance in DPW regualr hours is with Park Maintenance. Due to some flooding issues, regrading of the parking lot, and routine maintenance 2015 Park Maintenance hours were significantly higher in 2015 than in 2016.



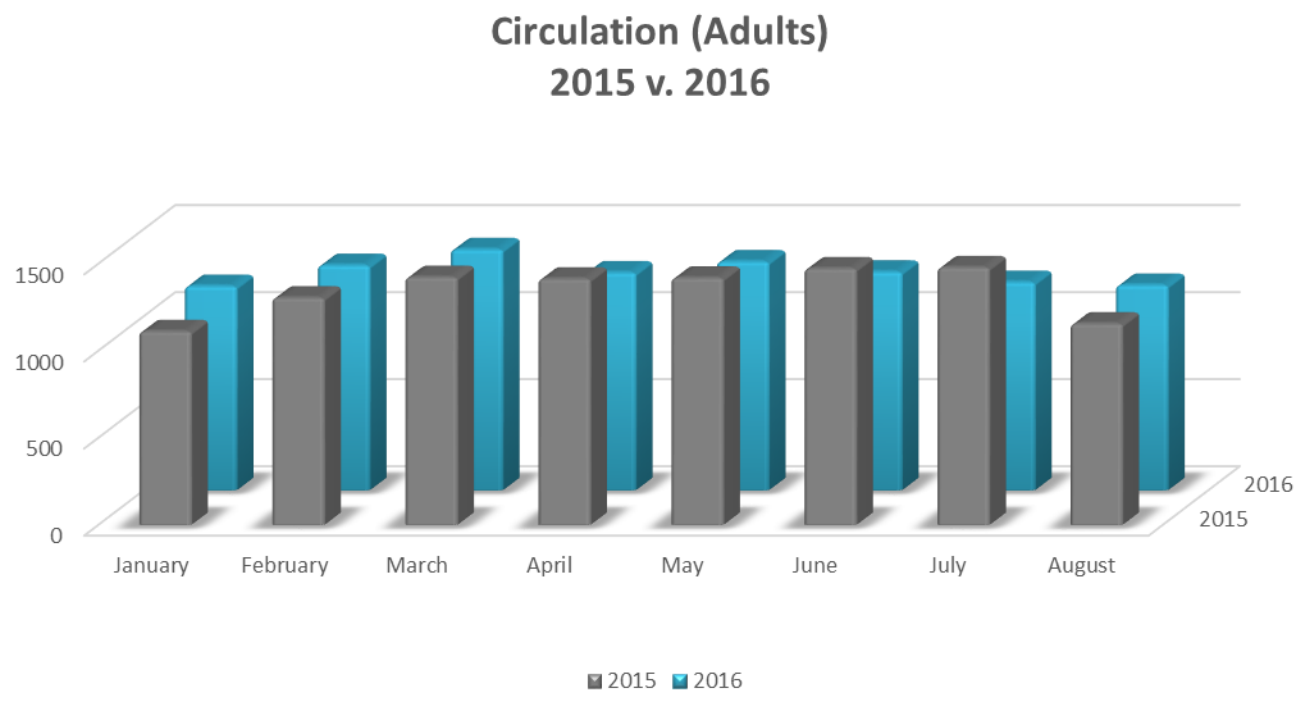
Overtime hours in the Public Works Department decreased 112 hours as a whole in the data period between 2015 and 2016. This is primarily due to Snow & Ice Removal. There is no comparison from year to year on when and how heavy snowfalls will occur. For our size and staffing levels, overtime is very low. The two major causes of overtime, Snow & Ice Removal and Water Utility represent unpredictable and sometimes uncontrollable occurrences.

Library

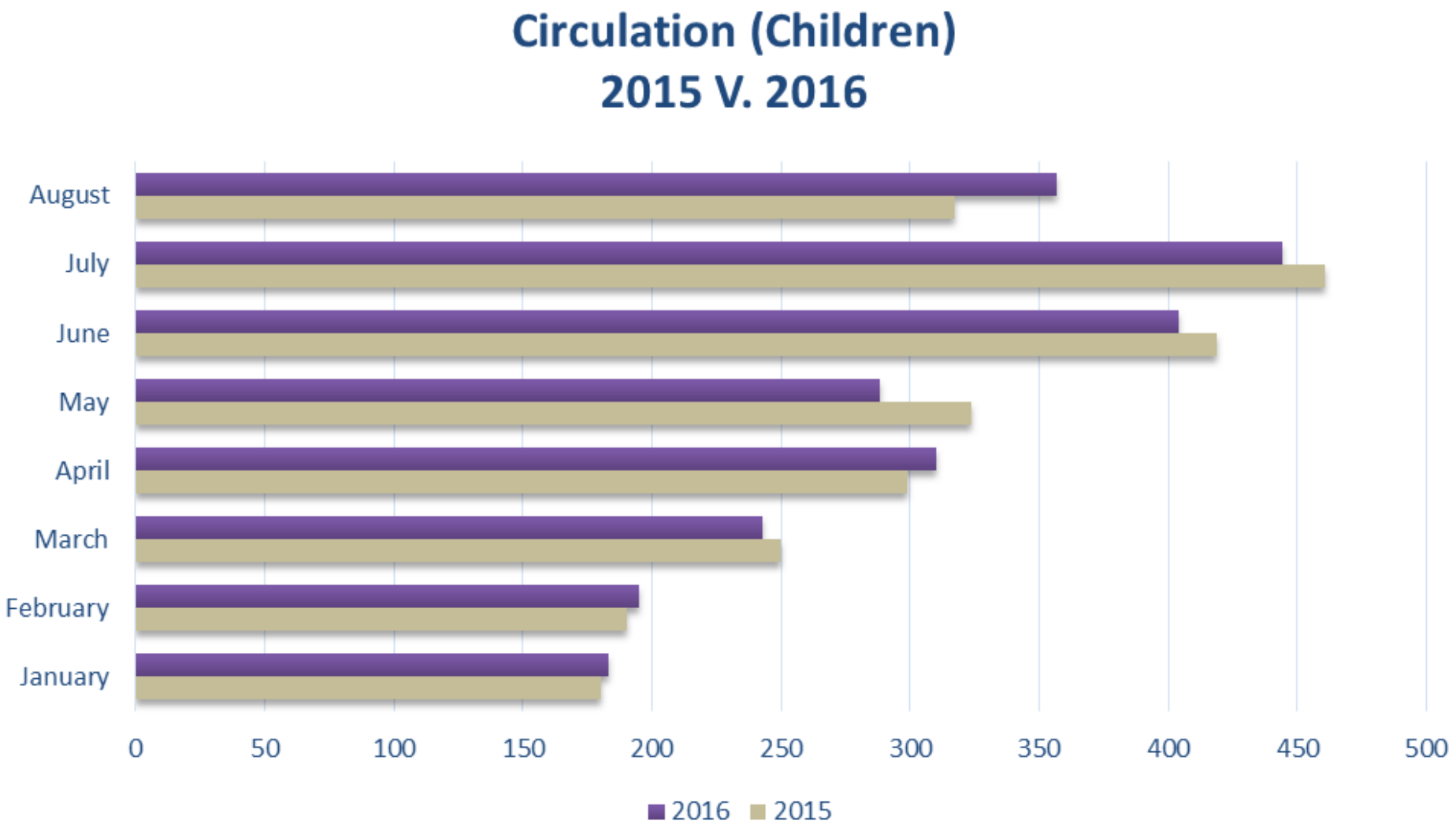
The Butler Public Library tracks data on a number of different variables, including, patrons served, circulation, computer use, and new library cards issued. This data is useful in a number of ways. It can help prioritize staffing needs, identify who patrons the library and identify their needs, and can guide in the development in managing the Library collection.

Our Library is part of the joint Waukesha and Jefferson County Federated Library System. Circulation data includes material borrowed to other libraries throughout Waukesha and Jefferson Counties.

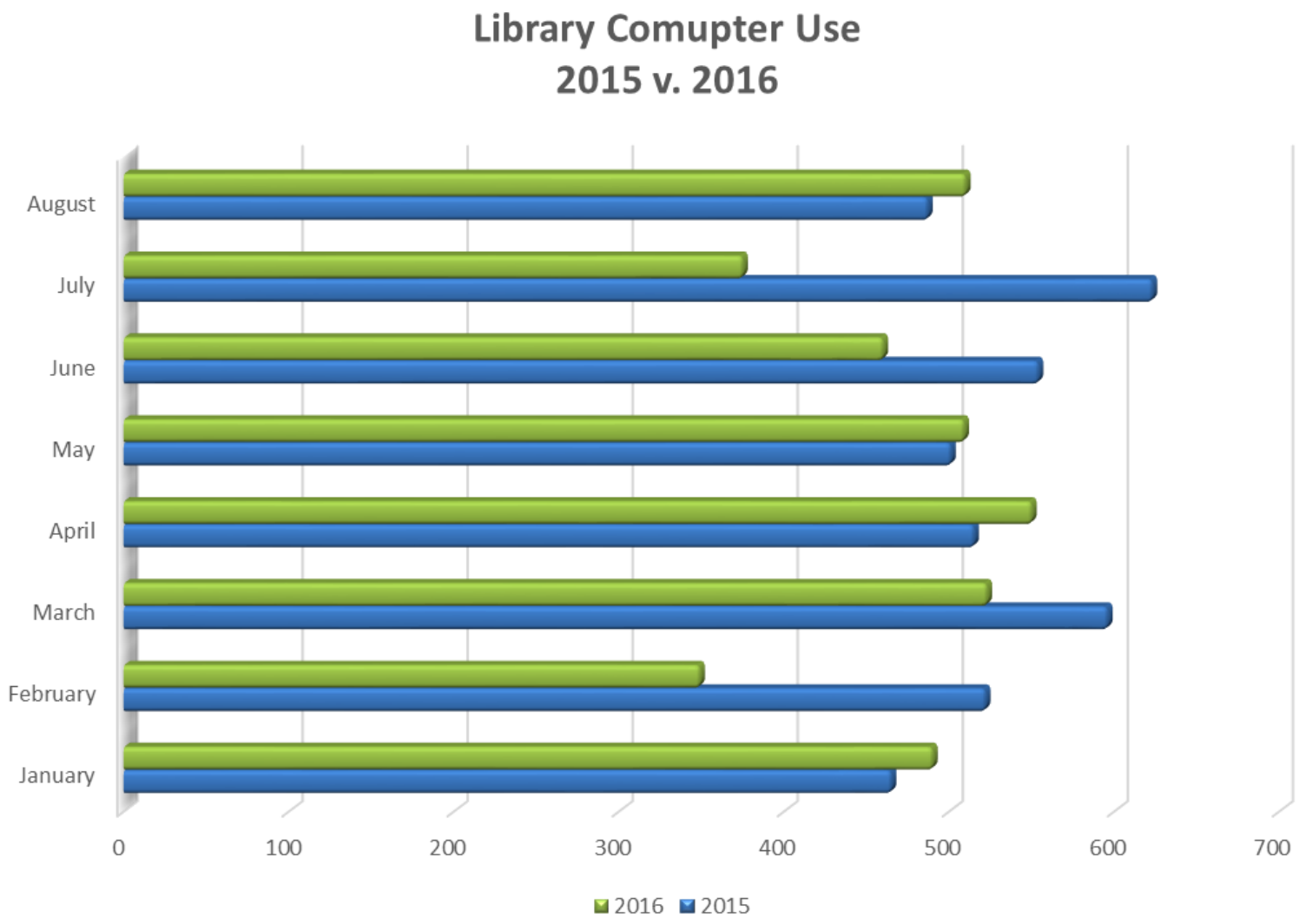
Additionally, this data can serve as a guide in the development of new programs and services that may be of interest to the patrons. The graphs outlines the data collected by the Library from January 1 to August 31, as well as comparisons between 2015 and 2016 data points.



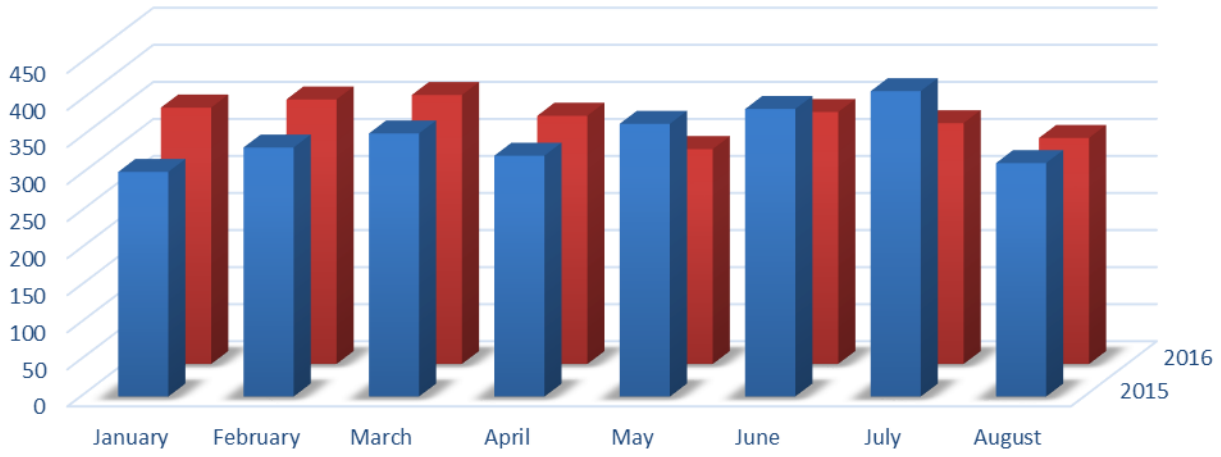
As a whole, total library circulation for Adults in 2016 was comparable to 2015, but down slightly in most months. More data needs to be collected to determine if this is an ongoing trend or just unique to 2016.



As with adult circulation, children's circulation in 2016 is comparable to 2015 but has decreased overall. Peak circulation is in the summer months when children are off of school, and this is expected. There are also additional children's programs in the summer months to bring patrons to the library.

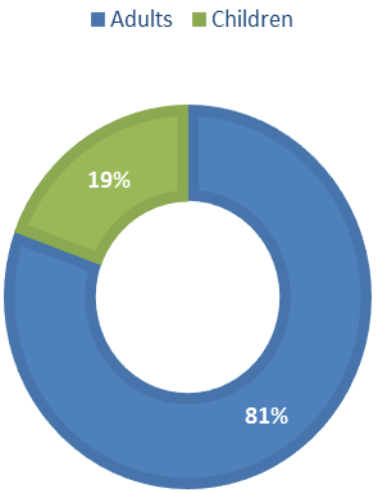

Library Comupter Use
2015 v. 2016
August
July
June
May
April
March
February
January
0
100
200
300
400
500
600
700
2016
2015

Reference Questions Asked of Library Staff
2015 v. 2016



Obviously, there are more adult library members as a whole therefore adult circulation accounts for the majority of total library circulation. This data includes circulation as a whole and not just physical patrons renting material from the Butler Public Library. As a member of the joint Waukesha/Jefferson County Library System, the Butler Public Library shares material with all libraries in the system.

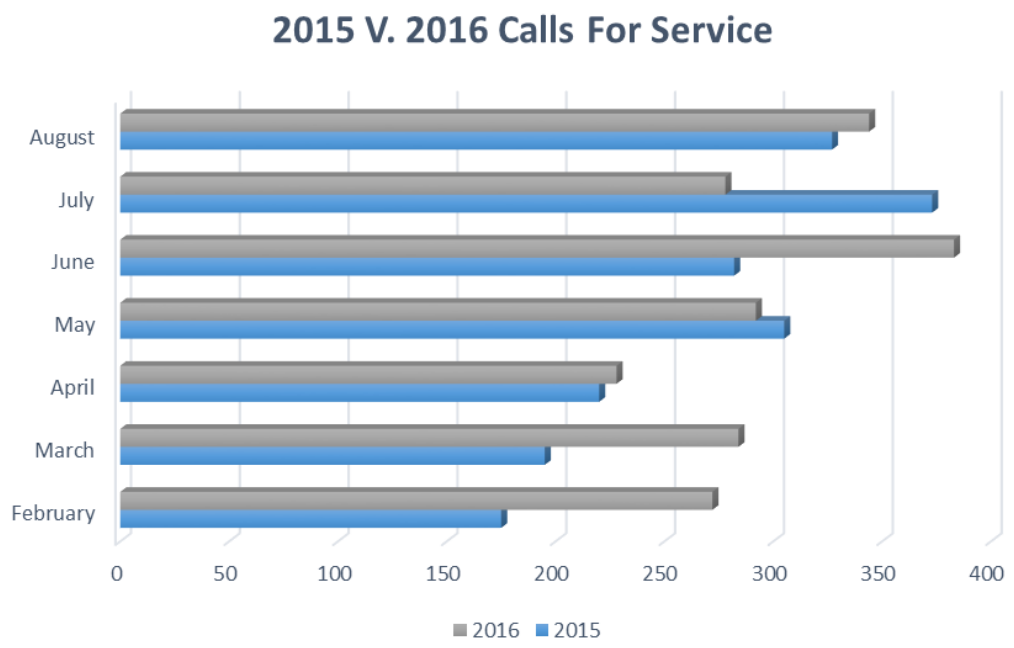
2016 CIRCULATION BY DEMOGRAPHIC
JANUARY - AUGUST

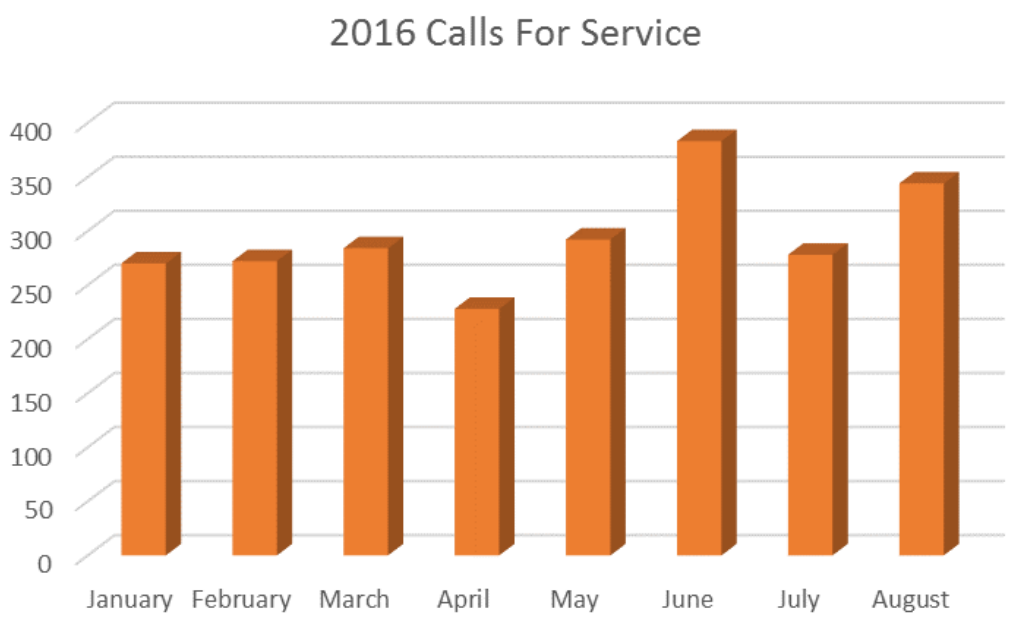


Police & Court

The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

Once more data is collected, we will be able to determine if there are trends in activity (i.e. speeding, burglary, or alcohol violations) that can be mitigated by additional education and outreach. The information will also be used to identify the need for specialized training for officers.

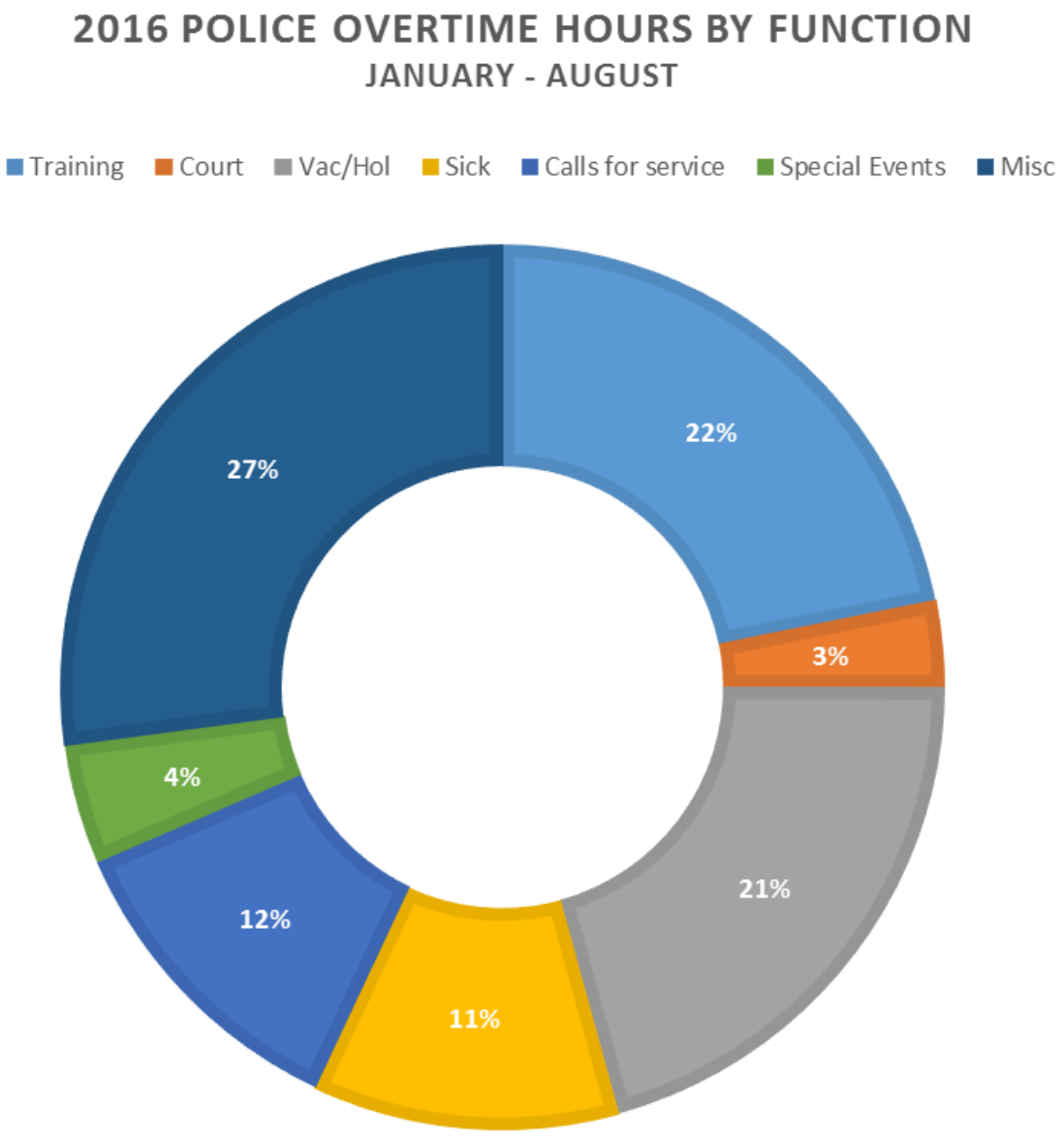




The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.

As a whole, calls for service in 2016 are on track for what they were in 2015. From February to August 2015, there were 1,877 total calls for service compared to 1,809 during the same timeframe in 2016.

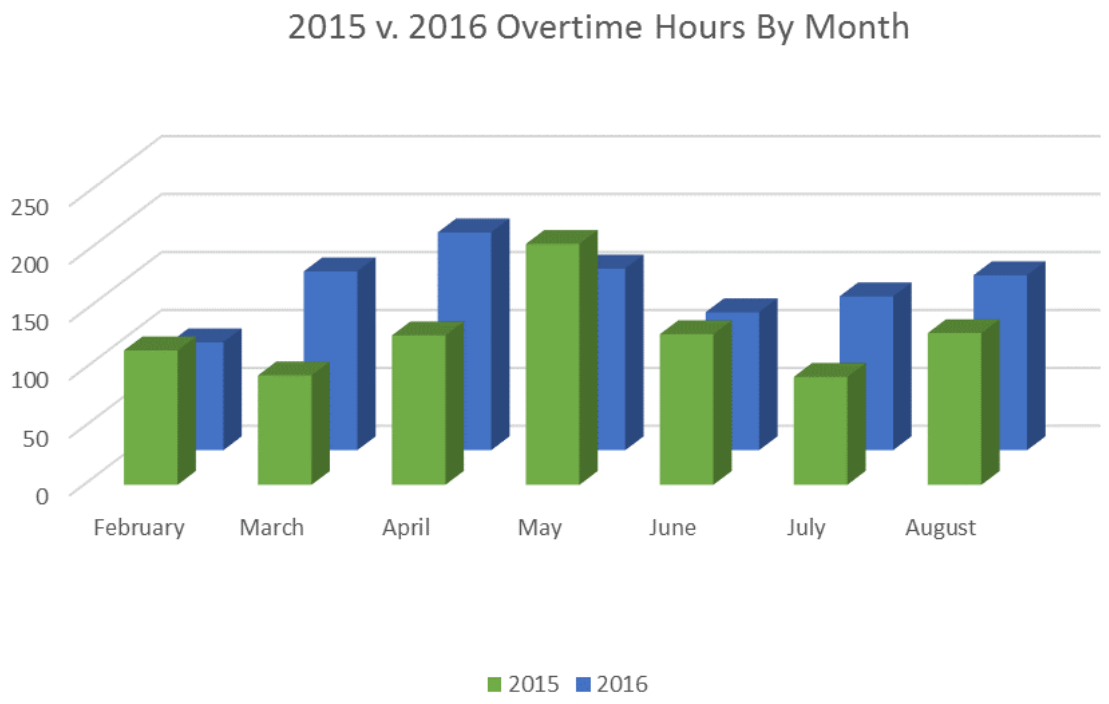
From January to August of 2016 there have been 2,351 calls for service.



Between January and August of 2016, there have been 1,071.5 overtime hours worked. While we break out overtime hours by function to determine where overtime hours are being spent, the root cause of the high overtime hours in 2016 is due to being short staffed. As the Police Department becomes consistently fully staffed in 2017, we expect the amount of overtime hours to decrease.

The three main areas of overtime are as expected, Miscellaneous, Vacation/Holiday coverage, and Training. We have made training a

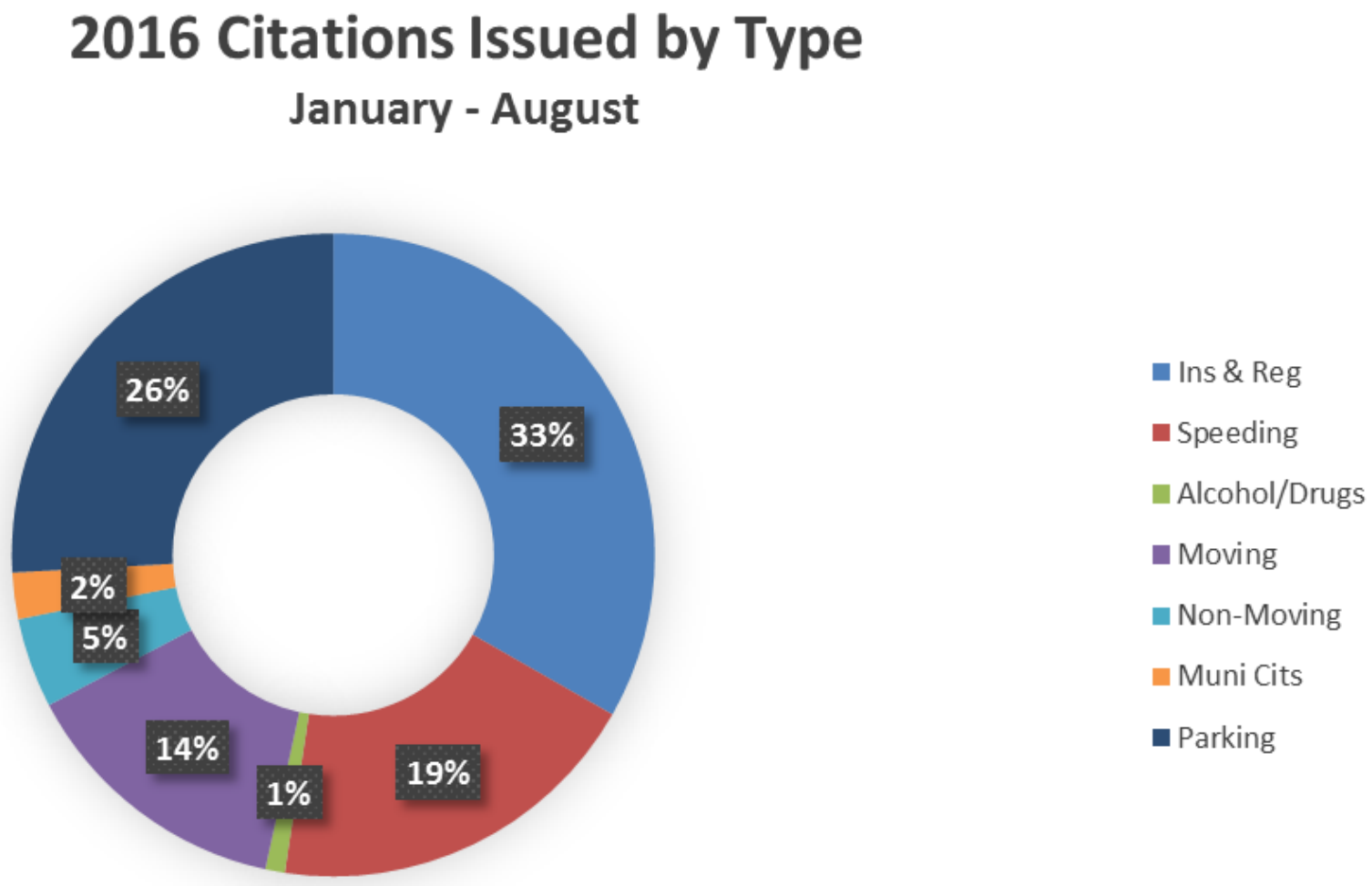
Top 5 Violation Areas	2015	2016
Expiration/Non-Registration of Auto	203	144
Operate a Motor Vehicle without Registration	193	92
Operate After Suspension	165	128
Operate a Motor Vehicle without Proof Of Registration	101	88
Speeding in excess of limits	312	272



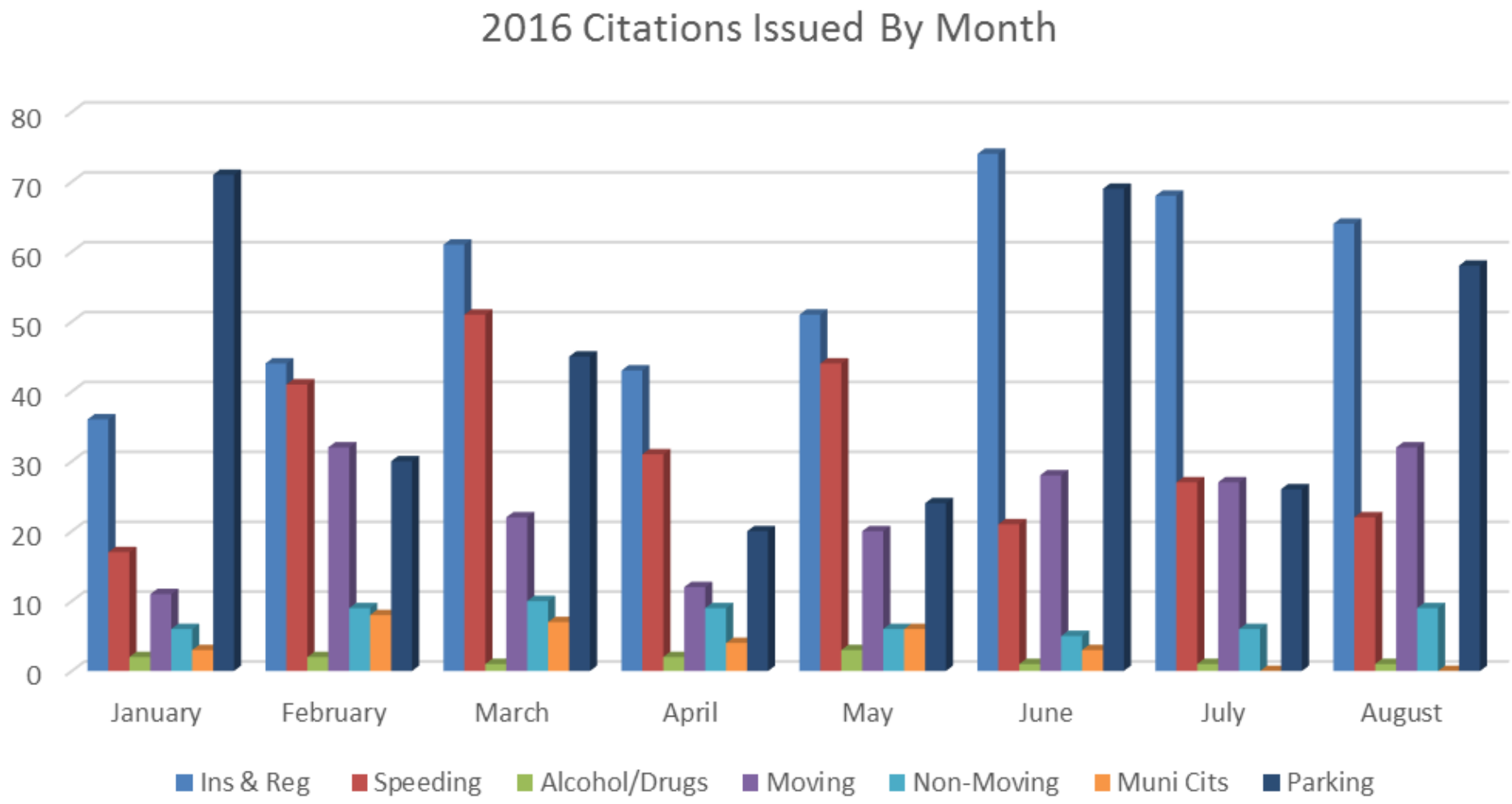
Between February and August 2016 there were 994.75 overtime hours worked as compared to 901.75 in 2015.

The three largest overtime months were March, May, and July, and directly correspond to explainable events. At the end of February, and staffing shortage was created, in May we had a large call for service, and in late June Lt. Harrison retired creating an additional staffing shortage.

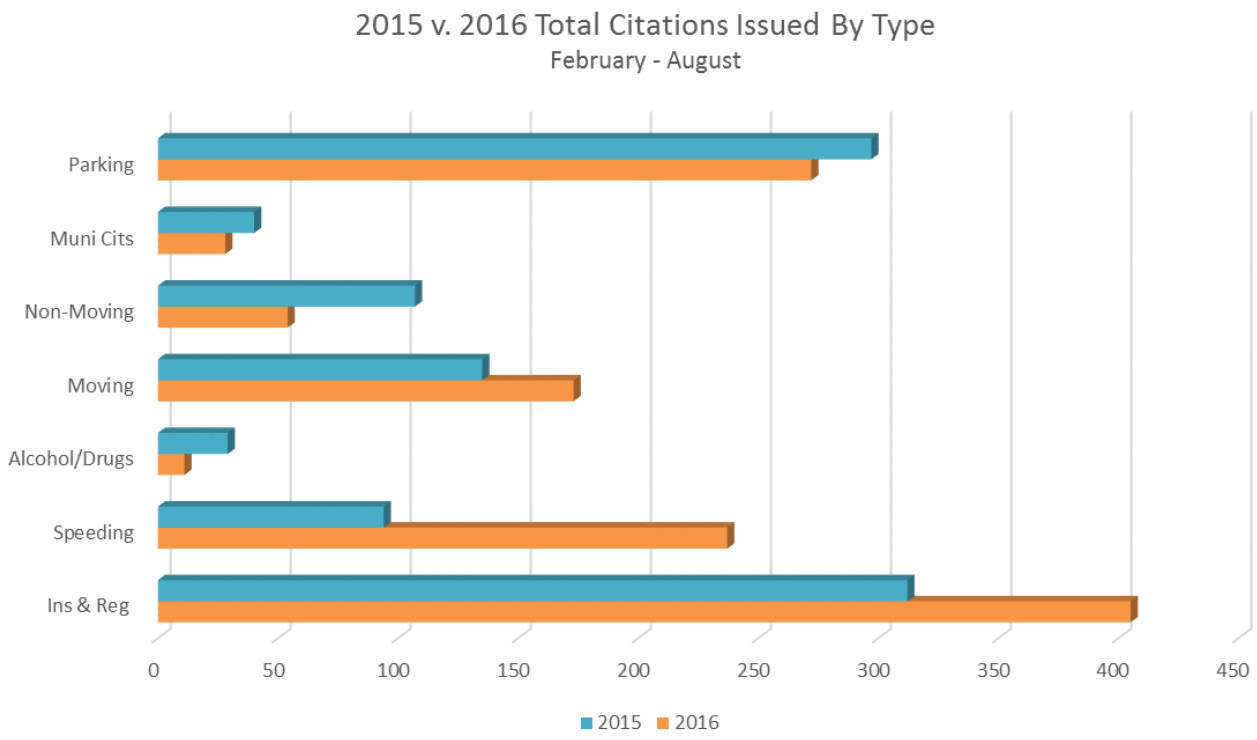
We expect overtime to stabilize in the last quarter of 2016 and reduce in frequency in 2017 as we get back to 100% staffing levels.



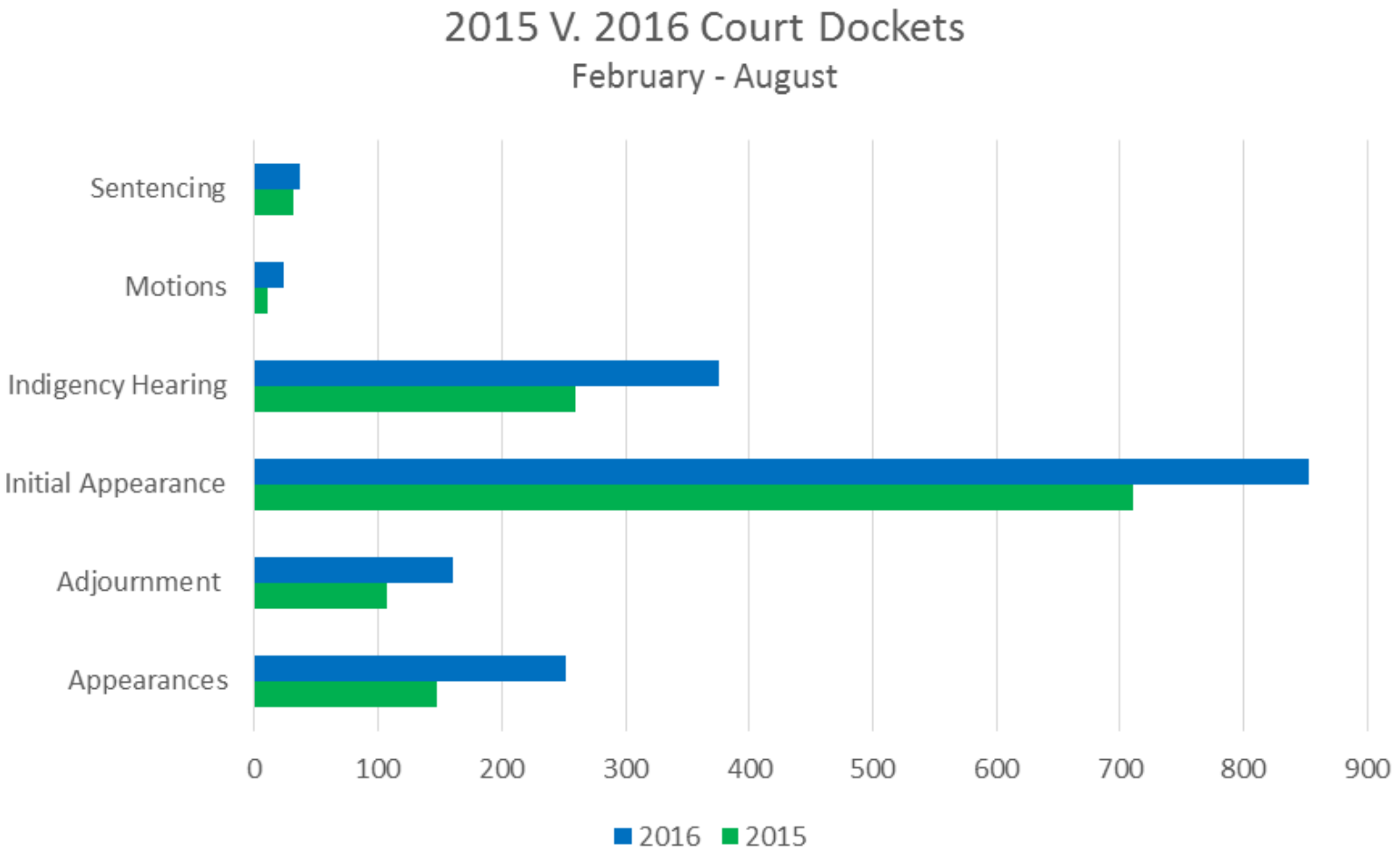
The three largest citation areas, Insurance and Registration, Parking, and Speeding account for 78% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 405 citations, Parking accounts for 272 citations, and Speeding accounts for 237 citations from January through August of 2016.

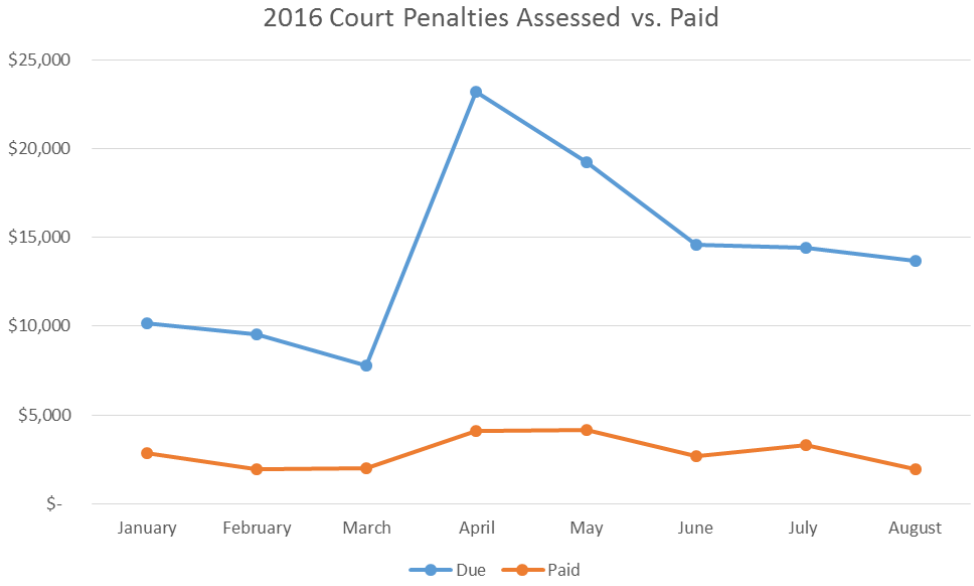


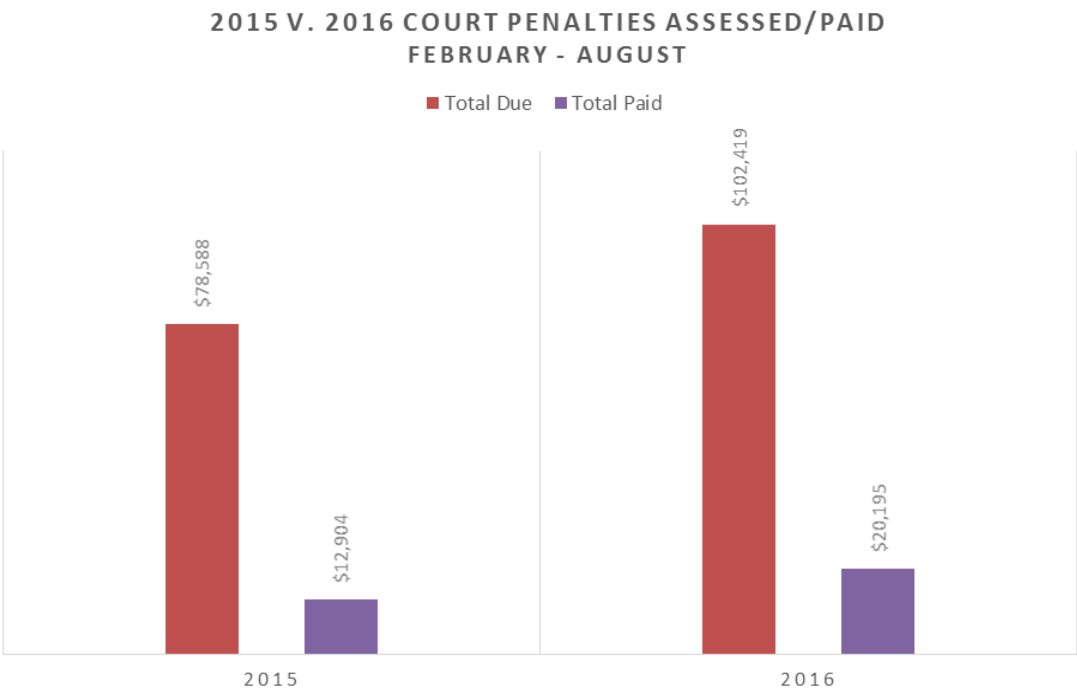
The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2016, 1,326 total citations were issued.



	2017 Court Dockets By Month							
	January	**February**	**March**	**April**	**May**	**June**	**July**	**August**
Appearances	41	23	27	55	41	37	40	29
Adjournment	39	26	23	32	15	29	26	9
Initial Appearance	157	86	86	171	129	110	147	124
Indigency Hearing	94	83	39	45	29	78	54	47
Motions	0	2	0	15	0	3	4	0
Pre-Trial	6	1	5	7	16	2	4	9
Sentencing	7	6	15	6	4	2	2	2
Trial	0	0	0	0	0	4	4	0


2015 V. 2016 Court Dockets
February - August
Sentencing
Motions
Indigency Hearing
Initial Appearance
Adjournment
Appearances
0
100
200
300
400
500
600
700
800
900
2016
2015



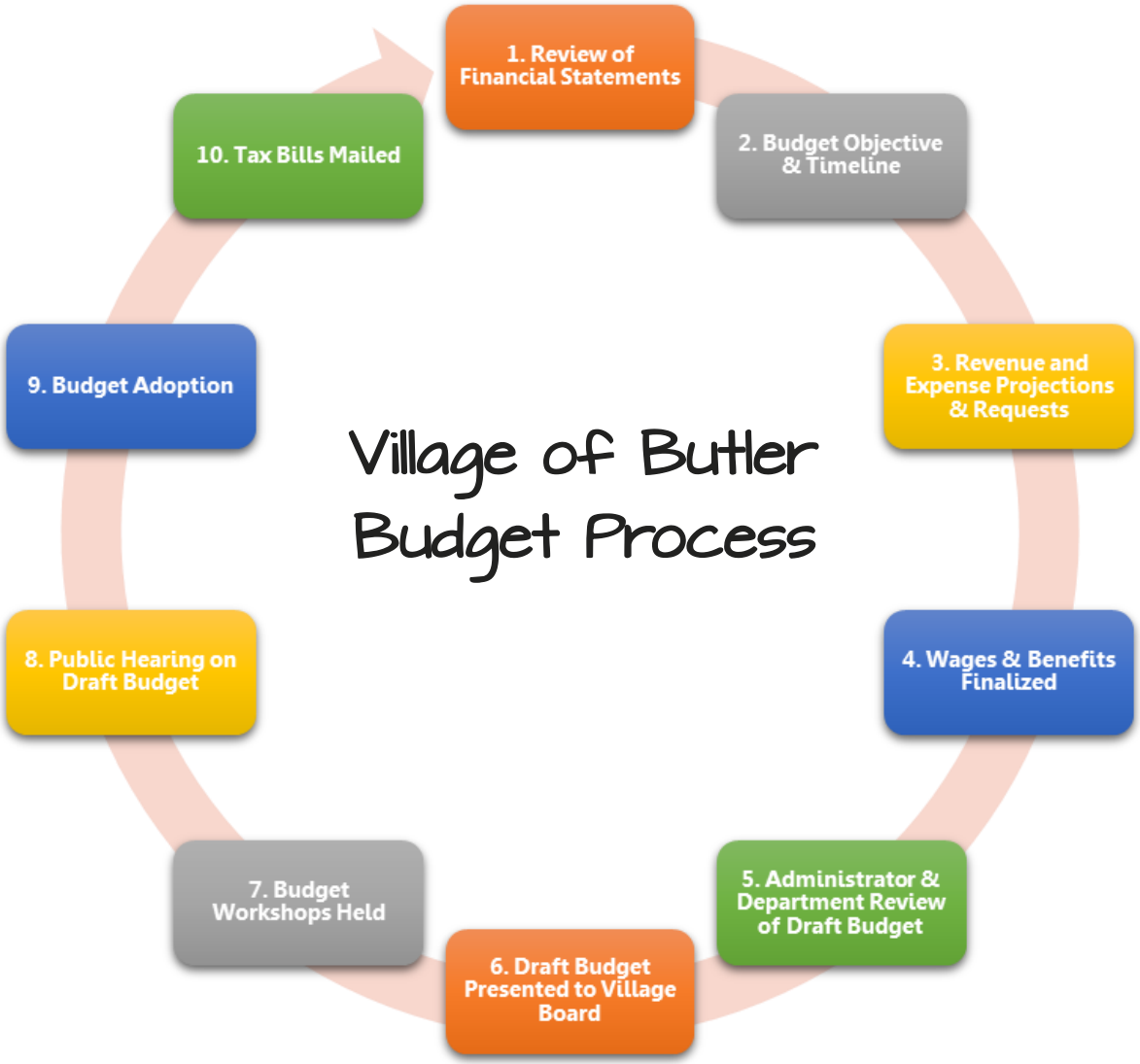


The Police Department is on track to issue more citations in 2016 than in 2015, and as the data shows more people are attending their court hearing than in the past. The graphs on this page show the correlation between the number of citations issued and the dollar amount of penalties assessed. While there is this correlation, the data shows that only a fraction of the penalties assessed are actually collected during the year.

This presents an issue for budgeting. Court penalties accounts for a large portion of the Village's non-property tax revenue, and with the unpredictability of what will be assessed through the court process and when the offenders actually pay is difficult to account for.

Our hope is that the data we collect over time will assist in determining what a logical percentage of court penalties assessed versus is paid. That way we can effectively budget for court revenue based on an expected number of tickets issued in the given year.

BUDGET PROCESS



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 August, the Village Administrator then receives and consolidates the budget requests. The Village Administrator meets with each department to review the budget requests. The Village Administrator presents the recommended budget to the Village Board in October.

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. Following the adoption of the budget, property tax bills are mailed in early December.

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.

BASIS FOR BUDGETING

The basis of budgeting or of accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds use the modified accrual basis of budgeting and accounting. The budgetary level of control is at the department level. Under the modified accrual basis, revenues are recognized when they become measureable and available and expenditures generally when the related liability is incurred.

The Village of Butler maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and chances in fund balances.

The Village also maintains three enterprise or proprietary funds. Enterprise funds provide the same type of information as the governmental funds. The enterprise funds use the accrual basis of budgeting and accounting. Under the accrual basis, revenues are recognized when they are earned and expenses when they are incurred. The budget is prepared on the same basis as the Village's audited financial statements.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are provided. In addition to property taxes, taxes are collected for and remitted to the state and county governments, as well as the local school districts and the technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues as due to the other taxing units. Taxes are levied in December on the assessed value of the prior January 1. Intergovernmental aids and grants are recognized as revenues in the period related to the expenditures are incurred, or when the Village is entitled to the aid. Other general revenues are recognized when received in cash or when measureable.

The Village of Butler utilizes the following funds for 2017:

1. General Fund - 100
2. Debt Service Fund - 601
3. Capital Projects Fund – 701
4. Borrowed Money Fund - 900
5. Tax Incremental District Fund -500
6. Water Utility Fund -200
7. Sewer Utility Fund -300
8. Stormwater Utility Fund - 400

Governmental Funds

Fund 100 – General Fund

The General Fund of a governmental unit serves as the primary reporting vehicle for the current government operations. The General Fund accounts for all current financial resources not required by law or administrative action to be accounted in another fund. The major sources of revenue for the General Fund include; property taxes and intergovernmental revenue. The major departments funded are; Village Administration, Clerks, Finance, Public Safety, Public Works, Library, Municipal Court, and Contracted Services. This fund is considered a major fund.

Fund 601 – Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long term debt principal, interest, and related costs. This fund is considered a major fund.

Fund 701 – Capital Projects Fund

The Capital Projects Fund is used to account for the costs associated with projects, major equipment purchases and land purchases. This fund is considered a major fund.

Fund 900 – Borrowed Money Fund

The Borrowed Money Fund is used to account for debt proceeds for Road and Infrastructure Improvement Projects.

Fund 500 – Tax Incremental District Fund

The Tax Incremental District Fund is a Capital Improvement Fund which accounts for infrastructure improvements to the land included within the district. This fund is considered a major fund.

Enterprise Funds

The Village's enterprise funds consist of our three utility funds. These funds account for the operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fund 200 – Water Utility Fund

The Water Utility Fund accounts for water services provided to utility customers in Butler. This fund is considered a major fund.

Fund 300 – Sewer Utility Fund

The Sewer Utility Fund accounts for sanitary sewer collection and treatment services. This fund is considered a major fund.

Fund 400 – Stormwater Utility Fund

The Stormwater Utility Fund accounts for the collection and transportation of clear 'storm' water. This fund is considered a major fund.

Major Fund Definition

A Major Fund is defined as a fund that reports at least 10 percent of total governmental assets, liabilities, revenues or expenditures and at least 5 percent of combined Village assets, liabilities, revenues or expenditures. A government agency may choose to classify a fund as a major fund if that fund has particular importance to financial users. By definition, the General Fund is always considered a major fund.

Relationship Between Budgeting and Accounting

This budget is adopted on a basis consistent with GAAP, except for certain items that are adjusted on the Village's accounting system at fiscal year-end. During the year the Village's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The major differences between this adopted budget and GAAP for governmental funds are: a) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP); b) supply inventory and self-insurance contributions are recognized as expenditures for budgetary purposes only. Proprietary Fund differences consist of the following: a) certain items, e.g., principal expense and capital outlay, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); b) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

BUDGET SCHEDULE

Date	Step
Wednesday, July 06, 2016	Budget Format and Expectations Meeting - Management Meeting
Friday, July 08, 2016	Budget Templates Distributed to Departments
Friday, July 29, 2016	Draft Department Budgets due to Village Administrator
Tuesday, August 16, 2016	Closed Session – 2017 Non-Represented Wages
Wednesday, September 07, 2016	Village Administrator and Departmental review of Budget Requests
Monday, October 03, 2016	Printing and Preparation of Village Administrator's Recommended Budget
October 18 - October 25, 2016	Village Board Budget Review Sessions
Tuesday, October 25, 2016	Public Hearing Notice due to Newspaper
Tuesday, November 01, 2016	Publication of Public Hearing Notice for the 2017 Annual Budget
Tuesday, November 15, 2016	Public Hearing on the 2017 Annual Budget
Tuesday, November 15, 2016	Village Board Adoption of the 2017 Annual Budget

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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:								
General Fund	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,519,736	$ 1,261,117	$ 1,519,736	$ 1,475,055	-2.94%
Debt Service Fund	160,026	170,215	283,439	280,039	-	283,439	365,149	30.39%
Capital Fund	-	3,500	75,434	-	-	-	-	0.00%
Total Property Tax Revenue	$ 1,508,900	$ 1,584,065	$ 1,794,889	$ 1,799,775	$ 1,261,117	$ 1,803,175	$ 1,840,204	2.25%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	$ 41,158	$ 38,759	$ 38,458	$ 39,000	$ 660	$ 38,700	$ 38,700	-0.77%
Intergovernmental Revenue	253,068	245,431	252,582	209,147	135,562	206,568	256,187	22.49%
Licenses & Permits	54,659	58,817	67,361	64,880	42,995	64,930	70,574	8.78%
Fines, Fees, & Penalties	68,340	66,582	95,344	125,500	82,543	130,800	133,700	6.53%
Public Charges for Services	87,611	83,591	77,140	70,800	56,201	76,058	68,640	-3.05%
Miscellaneous Revenues	194,018	153,011	169,406	126,610	42,869	140,712	133,110	5.13%
Other Financing Sources	65,393	2,585	21,839	2,000	2,659	2,659	2,000	0.00%
Total Non-Property Tax Revenue	$ 764,249	$ 648,777	$ 722,131	$ 637,937	$ 363,489	$ 660,427	$ 702,910	10.18%
Total Revenue	$ 2,273,149	$ 2,232,843	$ 2,517,020	$ 2,437,712	$ 1,624,606	$ 2,463,602	$ 2,543,114	4.32%

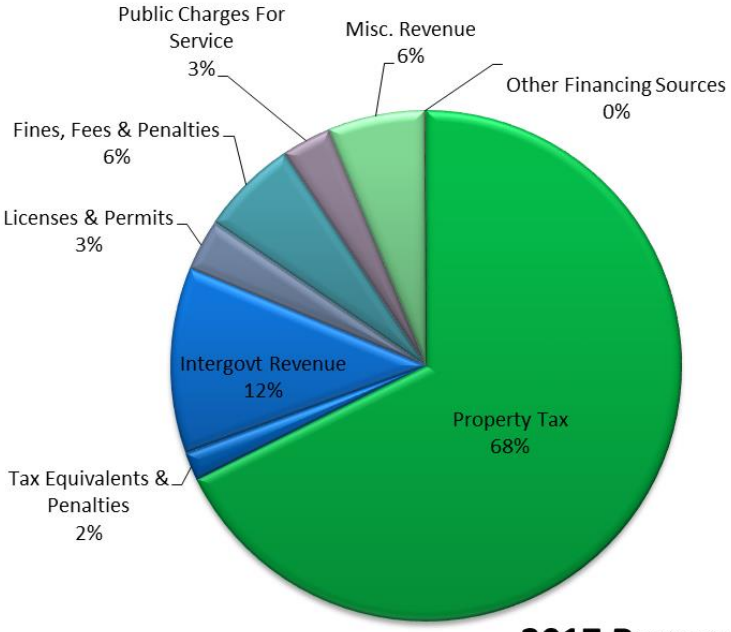
Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Village Board	$ 17,860	$ 16,587	$ 18,754	$ 18,827	$ 11,865	$ 18,260	$ 17,816	-5.37%
Village Administrator	47,120	39,651	43,997	47,163	30,825	47,343	50,015	6.05%
Finance/Treasurer	29,095	27,285	25,621	25,757	20,383	27,438	29,060	12.82%
Clerk/Elections	22,599	26,505	26,895	27,310	17,582	27,092	25,651	-6.07%
Village Hall/Facilities Maintenance	41,777	43,285	46,551	48,183	25,875	39,921	43,105	-10.54%
Court	57,086	55,820	67,076	67,121	43,708	64,777	68,465	2.00%
Legal	81,340	134,832	32,097	20,000	39,938	50,000	20,000	0.00%
Police Department	809,544	823,851	901,795	950,494	551,961	892,251	966,459	1.68%
Public Works	398,787	436,475	317,718	318,490	140,677	303,729	308,086	-3.27%
Library	112,568	117,852	117,370	118,725	71,950	111,946	119,153	0.36%
Transfers & Contingency	-	-	583	10,688	-	3,000	15,000	40.34%
Insurance	45,453	35,129	63,475	52,297	33,819	52,297	57,208	9.39%
Technology & Contracted Services	520,460	495,526	492,577	447,870	325,375	436,869	457,947	2.25%
Total General Fund Expenditures	$ 2,183,688	$ 2,252,798	$ 2,154,508	$ 2,158,146	$ 1,313,960	$ 2,074,923	$ 2,177,965	0.92%
Debt Service Fund Expenditures	$ 603,028	$ 713,290	$ 895,090	$ 890,493	$ 461,782	$ 890,493	$ 914,878	2.74%
Capital Fund Expenditures	$ 151,341	$ 124,915	$ 277,800	$ 57,425	$ 44,182	$ 62,330	$ 85,400	48.72%
Municipal Property Tax Rates	$ 6.71	$ 6.79	$ 8.24	$ 8.22			$ 8.30	0.97%

Revenue Overview

The 2017 budgeted revenues total $2,543,114, 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, 68%, of the Village's revenue.

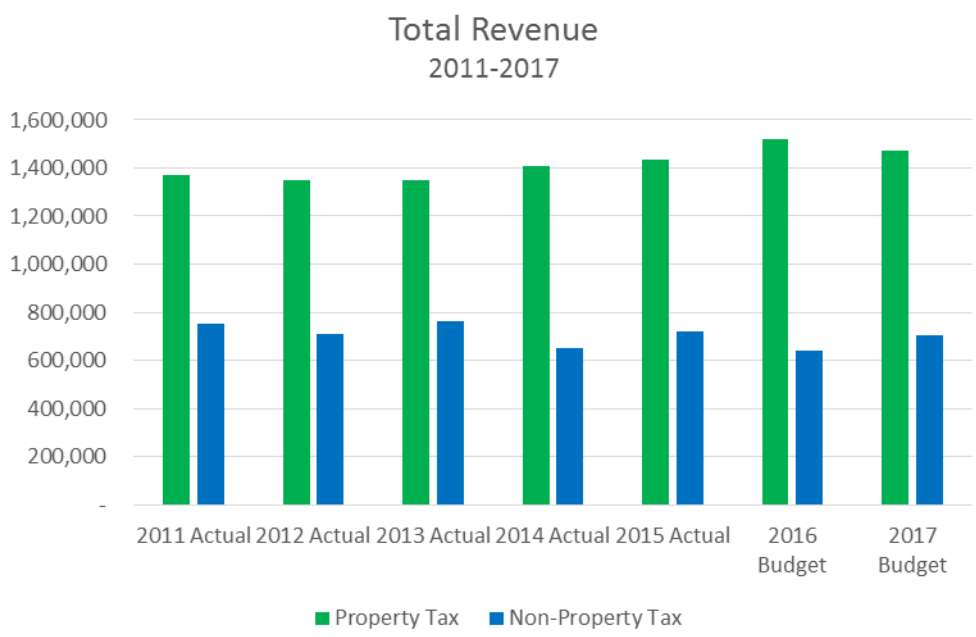
The other 32% of the Village's revenue sources are comprised of non-property tax sources.



2017 Revenue By Source

- Other financing sources include, transfers between funds and sale of Village assets. This makes up less than 1% of the 2017 revenues;
- Miscellaneous Revenues, which comprise of 6% 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 3% 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 3% 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 12% of 2017 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 2017 total budgeted revenues experienced;

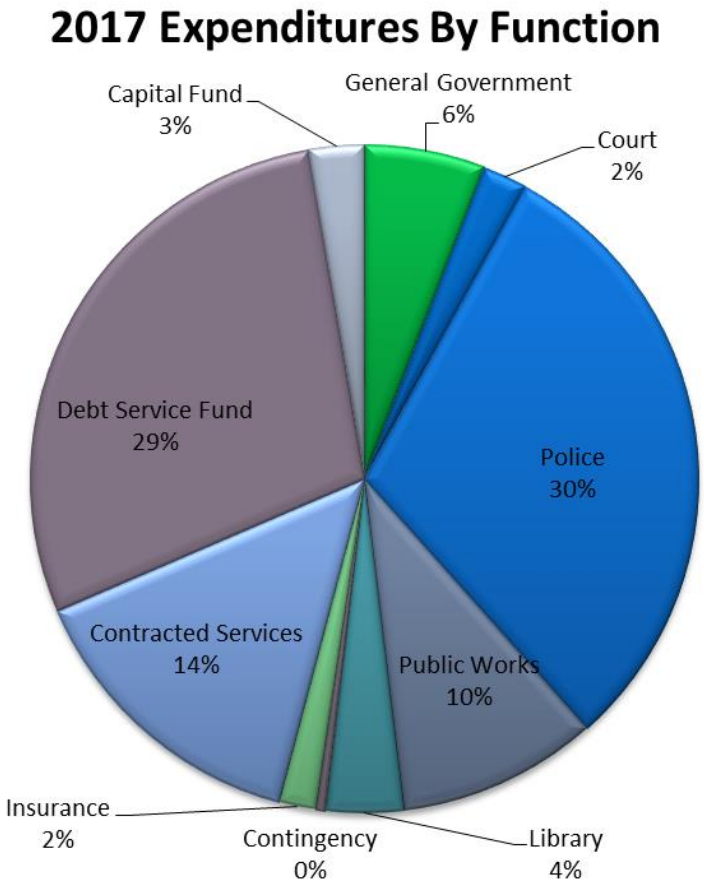


- 3% increase as compared to 2011 actual;
- 6% increase as compared to 2012 actual;
- 3% increase as compared to 2013 actual;
- 5% increase as compared to 2014 actual;
- 1% increase as compared to 2015 actual;
- 1% increase as compared to 2016 budget.

Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. There is a decline in 2016 non-property tax revenue due to a one-time reduction in expenditure restraint, the elimination of a grant, and less revenue for the sale of Village property.

Expenditure Overview

The 2017 budgeted expenditures total $3,178,243 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 30% 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 equipment purchases is 3% of the 2017 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 29% of expenditures.
- Contingency is a reserve fund and is budgeted at less than 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% 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 10% of the 2017 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 14% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 2% of 2017 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 – 2017.

An annual comparison shows the 2017 General Fund expenditures;

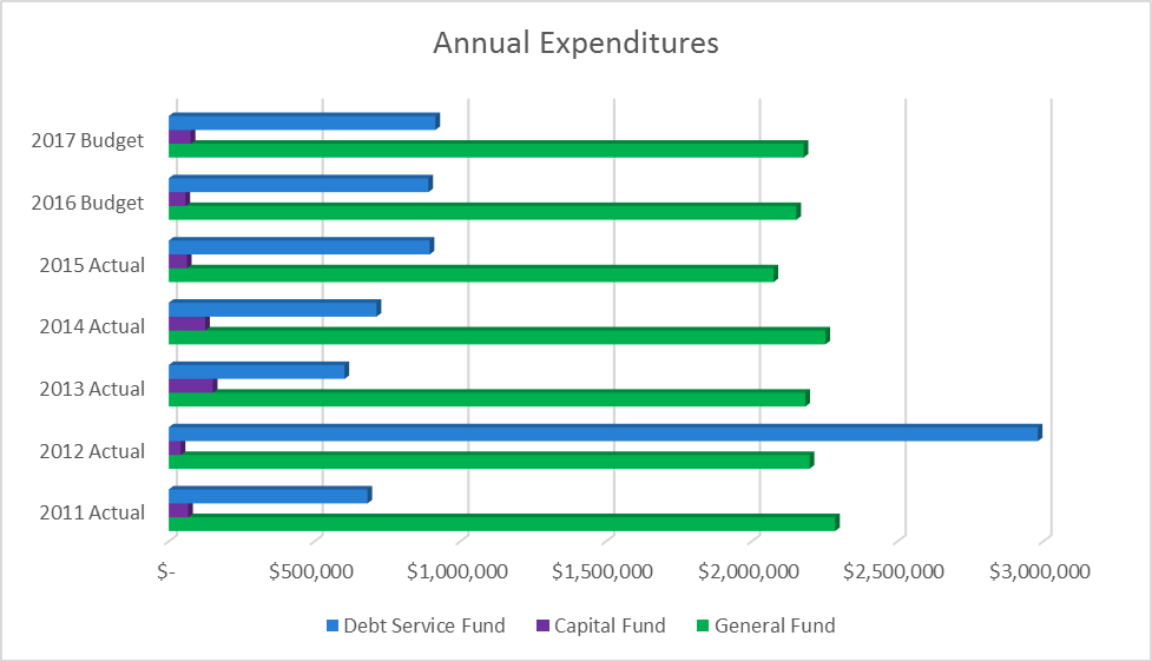
- Decreased 4.96% as compared to 2011 Actual;
- Decreased 0.94 % as compared to 2012 Actual;
- Increased 0.26 % as compared to 2013 Actual;
- Decreased 3.44 % as compared to 2014 Actual;
- Increased 4.73% as compared to 2015 Actual;
- Increased 1.15% as compared to 2016 Budget.

2017 Capital Fund expenditures*;

- Increased 21.54% as compared to 2011 Actual;
- Increased 52.07% as compared to 2012 Actual;
- Decreased 77.21% as compared to 2013 Actual;
- Decreased 46.27% as compared to 2014 Actual;
- Increased 27.01% as compared to 2015 Actual;
- Increased 32.76% as compared to 2016 Budget;

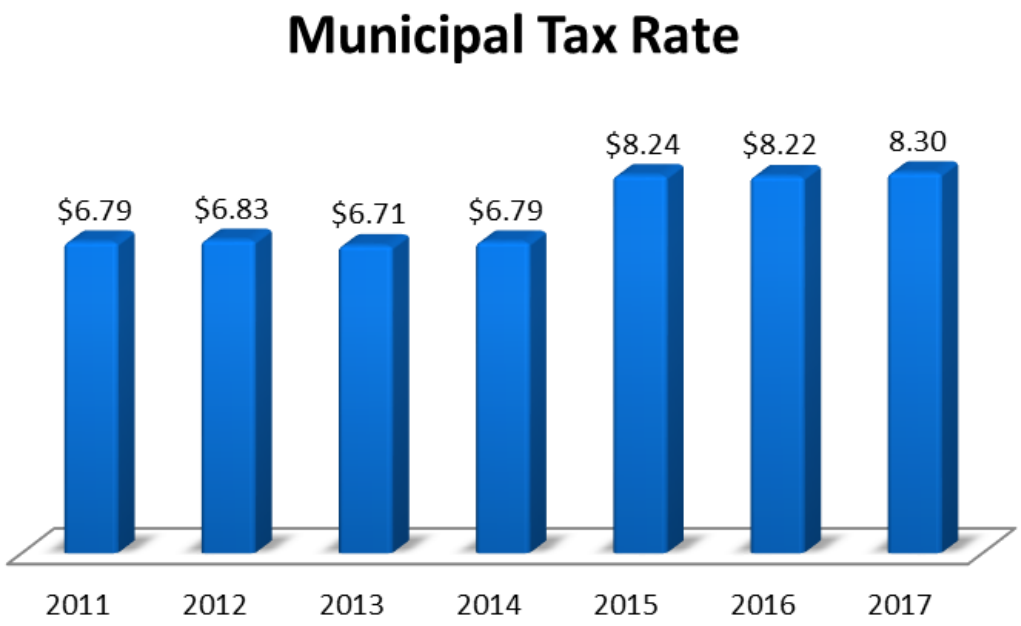
2017 Debt Service Fund expenditures;

- Increased 25.47% as compared to 2011 Actual
- Decreased 255.86% as compared to 2012 Actual;
- Increased 34.09% as compared to 2013 Actual;
- Increased 22.03% as compared to 2014 Actual;
- Increased 2.16 % as compared to 2015 Actual;
- Increased 2.67% as compared to 2016 Budget.



*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.

MUNICIPAL TAX RATE

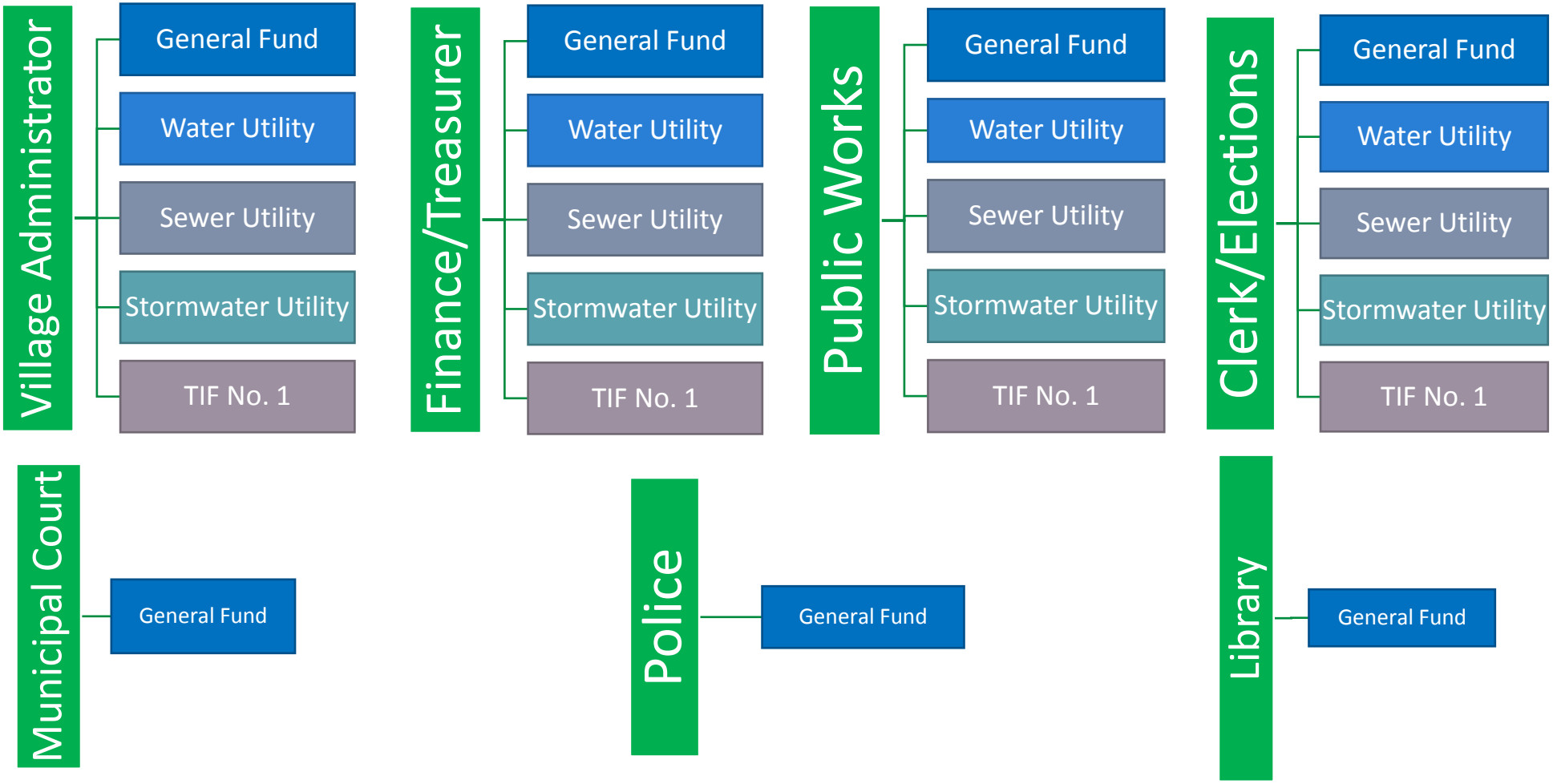


The 2017 Municipal Tax Rate is $8.30 per 1,000 in assessed value, a 0.97% increase from 2016. The average assessed value in the Village is $163,000. The 2017 tax rate increase is directly addribuited to the increase in the Village's general obligation debt service due to the road and infrastructure improvement project. The property tax levy for debt service increased $85,110 or 30.39% in 2017.

As of now the municipal tax rate is an estimate as the State of Wisconsin has not realeased final manufacturing assessments.

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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax Revenue:								
General Fund	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,519,736	$ 1,261,117	$ 1,519,736	$ 1,474,467	-2.98%
Total Property Tax Revenue	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,519,736	$ 1,261,117	$ 1,519,736	$ 1,474,467	-2.98%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	$ 41,158	$ 38,759	$ 38,458	$ 39,000	$ 660	$ 38,700	$ 38,700	-0.77%
Intergovernmental Revenue	253,068	245,431	252,582	209,147	135,562	206,568	256,774	22.77%
Licenses & Permits	54,659	58,817	67,361	64,880	42,995	64,930	70,574	8.78%
Fines, Fees, & Penalties	68,340	66,582	95,344	125,500	82,543	130,800	133,700	6.53%
Public Charges for Services	87,611	83,591	77,140	70,800	56,201	76,058	68,640	-3.05%
Miscellaneous Revenues	194,018	153,011	169,406	126,610	42,869	140,712	133,110	5.13%
Other Financing Sources	65,393	2,585	21,839	2,000	2,659	2,659	2,000	0.00%
Total Non-Property Tax Revenue:	$ 764,249	$ 648,777	$ 722,131	$ 637,937	$ 363,489	$ 660,427	$ 703,498	10.28%
Total Revenue	$ 2,113,123	$ 2,059,128	$ 2,158,146	$ 2,158,146	$ 1,624,608	$ 2,180,163	$ 2,177,965	0.92%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Village Board	$ 17,860	$ 16,587	$ 18,754	$ 18,827	$ 11,865	$ 18,260	$ 17,816	-5.37%
Village Administrator	47,120	39,651	43,997	47,163	30,825	47,343	50,015	6.05%
Finance/Treasurer	29,095	27,285	25,621	25,757	20,383	27,438	29,060	12.82%
Clerk/Elections	22,599	26,505	26,895	27,310	17,582	27,092	25,651	-6.07%
Village Hall/Facilities Maintenance	41,777	43,285	46,551	48,183	25,875	39,921	43,105	-10.54%
Court	57,086	55,820	67,076	67,121	43,708	64,777	68,465	2.00%
Legal	81,340	134,832	32,097	20,000	39,938	50,000	20,000	0.00%
Police Department	809,544	823,851	901,795	950,494	551,961	892,251	966,459	1.68%
Public Works	398,787	436,475	317,718	318,490	140,677	303,729	308,086	-3.27%
Library	112,568	117,852	117,370	118,725	71,950	111,946	119,153	0.36%
Transfers & Contingency	-	-	583	10,688	-	3,000	15,000	40.34%
Insurance	45,453	35,129	63,475	52,297	33,819	52,297	57,208	9.39%
Technology & Contracted Services	520,460	495,526	492,577	447,870	325,375	436,869	457,947	2.25%
Total General Fund Expenditures	$ 2,183,688	$ 2,252,798	$ 2,154,508	$ 2,158,146	$ 1,313,960	$ 2,074,923	$ 2,177,965	0.92%

Beginning Fund Balance	$ 745,580	$ 667,815	$ 474,144	$ 477,781		$ 477,781	$ 583,021
Annual Income / (Loss)	(182,638)	(193,671)	3,637	-		105,240	-
Transfer from / (to) other funds	104,873	-	-	-		-	-
Applied Budget Surplus	-	-	-	-		-	-
Ending Fund Balance	$ 667,815	$ 474,144	$ 477,781	$ 477,781		$ 583,021	$ 583,021

General Fund
Detailed Revenues

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Property and Other Taxes								
41110	General Property Taxes	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,519,736	$ 1,261,117	$ 1,519,736	$ 1,474,467	-2.98%
41310	Water Utility Tax Equivalent	40,257	36,551	36,497	36,500	-	36,500	36,500	0.00%
41490	Delinquent Penalties/Interest	901	2,208	1,961	2,500	660	2,200	2,200	-12.00%
Total Property and Other Taxes		1,390,032	1,449,109	1,474,473	1,558,736	1,261,777	1,558,436	1,513,167	-2.92%
	Intergovernmental Revenue								
42210	State Shared Revenue	$ 46,950	$ 46,980	$ 49,355	$ 48,425	$ 7,264	$ 46,448	$ 45,636	-5.76%
42220	Expenditure Restraint	38,307	38,319	33,699	-	-	-	52,316	100.00%
42530	Tax Exempt Computer Aid	12,559	15,896	14,901	15,700	13,638	13,638	13,500	-14.01%
42540	Law Enforcement Improvement Grants	1,120	800	5,875	1,120	2,120	2,120	1,120	0.00%
42640	State Transportation Aid	138,237	126,141	131,825	127,102	95,280	127,102	127,102	0.00%
42890	Recycling Grants	7,295	7,286	7,284	7,200	6,893	6,893	6,800	-5.56%
42230	Fire Insurance	8,600	10,009	9,643	9,600	10,367	10,367	10,300	7.29%
Total Intergovernmental Revenue		253,068	245,431	252,582	209,147	135,562	206,568	256,774	22.77%
	Licenses & Permits								
43110	Liquor Licenses	$ 3,720	$ 3,775	$ 3,970	$ 3,800	$ 4,400	$ 5,000	$ 4,400	15.79%
43120	Bartender Licenses	1,965	1,750	2,395	2,000	1,535	2,000	2,000	0.00%
43420	Misc. Licenses	1,620	2,292	2,147	2,800	2,313	2,800	2,800	0.00%
	Total Licenses	7,305	7,817	8,512	8,600	8,248	9,800	9,200	6.98%

General Fund
Detailed Revenues (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Licenses & Permits (cont.)								
43510	Building/Business Permits	$ 41,014	$ 42,226	$ 50,136	$ 38,000	$ 17,256	$ 33,000	$ 41,594	9.46%
43591	Parking Permits	4,310	4,200	4,484	15,680	11,437	15,680	15,680	0.00%
43595	Variance Permits	650	1,050	1,300	600	600	600	600	0.00%
43596	Well Permits	-	-	1,425	-	150	150	-	0.00%
43597	Misc. Permits	1,380	3,525	1,505	2,000	5,304	5,700	3,500	75.00%
	Total Permits	47,354	51,001	58,850	56,280	34,747	55,130	61,374	9.05%
Total Licenses & Permits		54,659	58,817	67,361	64,880	42,995	64,930	70,574	8.78%
	Fines, Fees, and Penalties								
43610	Court Fines/Ordinance Violations	$ 65,635	$ 65,197	$ 92,029	$ 120,000	$ 81,838	$ 124,000	$ 128,000	6.67%
43620	Parking Citations	2,705	1,385	2,655	5,000	180	6,000	5,000	0.00%
43730	Warrant Fee	-	-	660	500	525	800	700	40.00%
Total Fines, Fees and Penalties		68,340	66,582	95,344	125,500	82,543	130,800	133,700	6.53%
	Public Charges for Services								
44110	Copies/Open Records Requests	607	702	6,750	600	482	600	600	0.00%
44190	Other Public Charges	137	3,336	2,220	600	100	300	600	0.00%
44220	Parking Meter Coin	8,339	10,463	14,987	3,000	3,409	4,200	4,000	33.33%
44230	Ambulance Fees	54,725	48,362	29,642	45,000	35,752	50,000	42,000	-6.67%
44610	Community Building Rental	8,606	9,981	9,034	11,000	7,187	10,518	11,000	0.00%
44640	Park User Fees	4,936	4,911	9,663	3,100	1,831	3,000	3,000	-3.23%
44660	Softball Team Fees	10,261	5,835	4,844	7,500	7,440	7,440	7,440	-0.80%
Total Public Charges for Services		87,611	83,591	77,140	70,800	56,201	76,058	68,640	-3.05%

General Fund
Detailed Revenues (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Miscellaneous Revenue								
48250	Recycling Revenue	$ 17,916	$ 17,933	$ 17,935	$ -	$ 8,993	$ 9,000	$ 9,000	100.00%
48220	Interest Income	3,989	5,230	5,322	5,000	4,858	5,300	5,300	6.00%
48250	Sale of Recyclables	334	227	295	150	350	500	350	133.33%
48330	Payment from Water Utility	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48340	Payment from TIF	-	-	7,500	7,500	-	7,500	7,500	0.00%
48350	Payment from Sewer	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48120	Chamber of Commerce Rent	1,108	912	912	960	616	960	960	0.00%
48110	Donations/Contributions/Pass Through	-	5,009	10,325	-	-	-	-	0.00%
48370	Payment from Stormwater	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48450	Cable Franchise Fees	26,759	26,584	27,482	26,000	13,423	26,000	26,000	0.00%
48690	Compensation from Insurance Loss	-	-	7	-	9,813	7,278	-	0.00%
48900	Miscellaneous Revenue	48,060	14,527	12,894	-	1,206	674	-	0.00%
48910	Library Fees	11,832	4,588	8,735	9,000	3,610	5,500	6,000	-33.33%
Total Miscellaneous Revenue		194,018	153,011	169,406	126,610	42,869	140,712	133,110	5.13%
	Other Financing Sources								
49101	Transfer from other funds	$ 64,615	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
49102	Sale of Village Equipment	778	2,585	21,839	2,000	2,659	2,659	2,000	0.00%
49110	Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		65,393	2,585	21,839	2,000	2,659	2,659	2,000	0.00%
Total General Fund Revenue		**$ 2,113,123**	**$ 2,059,128**	**$ 2,158,146**	**$ 2,157,673**	**$ 1,624,608**	**$ 2,180,163**	**$ 2,177,965**	0.94%

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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 a two (2) year term and the six (6) Village Trustees members are elected to staggered two (2) 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

- Eliminating membership to the Alliance for Innovation.

General Fund Expenditures
Village Board

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Village Board								
51100-100	Board Salaries	$ 16,160	$ 16,148	$ 14,842	$ 15,000	$ 9,919	$ 15,000	$ 15,000	0.00%
51100-120	FICA Tax	-	-	1,135	1,160	759	1,160	1,160	0.00%
51100-126	Travel/Training/Meetings	200	100	198	200	27	100	200	0.00%
51100-127	Membership Dues	-	-	2,416	2,467	1,160	2,000	1,456	-40.98% (1)
51100-130	Miscellaneous Expenses	1,500	339	163	-	-	-	-	0.00%
Total Village Board		17,860	16,587	18,754	18,827	11,865	18,260	17,816	-5.37%

Significant Variances Explanation:

(1) Village is not renewing Alliance for Innovation membership in 2017.

100-51100 Village Board

110- Board Salaries	
President annual salary	3,000
Trustee annual salaries @ $2,000	12,000
Total	15,000

127- Membership Dues	
League of WI Municipalities	961
Chamber of Commerce	255
Constant Contact	240
Total	1,456

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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

- Increases in wages and benefits.
- Increased training costs due to anticipated attendance a national conference in 2017.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. 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 $2,227.38 and a single plan is $900.64.

- 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 $288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

	Employee FTE				
Position	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Village Administrator/Clerk	45%	45%	45%	45%	45%
Water Utility	17%	17%	20%	20%	20%
Sewer Utility	17%	17%	20%	20%	20%
Stormwater Utility	16%	16%	15%	15%	15%
TIF/CDA	5%	5%	0%	0%	0%

General Fund Expenditures
Village Administrator

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Village Administrator								
51320-110	Salary	$ 29,062	$ 27,634	$ 32,773	$ 35,438	$ 21,789	$ 35,406	$ 36,239	2.26% (1)
51320-120	FICA Tax	-	-	2,535	2,711	1,679	2,519	2,772	2.25% (1)
51320-121	Health Insurance Premium	-	-	3,595	4,134	3,101	4,134	4,280	3.53% (1)
51320-122	Health Insurance Deductible	-	-	225	225	282	282	225	0.00%
51320-123	Retirement Contribution	-	-	2,267	2,339	1,472	2,208	2,464	5.34% (1)
51320-124	Group Life Insurance Premium	-	-	21	22	15	22	22	0.00%
51320-125	Disability Insurance Premium	-	-	129	119	86	119	130	9.24% (1)
51320-126	Travel/Training/Meetings	4,500	4,213	2,066	1,724	1,750	2,000	3,421	98.43% (2)
51320-127	Membership Dues	-	-	386	451	652	652	462	2.44% (3)
	Employee Benefits	13,557	7,804	-	-	-	-	-	0.00%
Total Village Administrator		47,120	39,651	43,997	47,163	30,825	47,343	50,015	6.05%

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2017.
(2) Increase due to attending national conference in 2017.
(3) Professional association membership dues increased in 2017.

100-51320 Village Administrator

126 - Travel/Training/Meetings	
Travel expenses for meetings/trainings	1,815
Conferences/Training	1,210
Village Administrator - cellular phone	396
Total	3,421

127 - Professional Dues	
ICMA	352
ELGL	17
MEA-SEW	17
WCMA	77
Total	462

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

- Increase in training costs due to conference attendance.
- Personal Property & Bad Debt costs increased due to historical trends.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. 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 $2,227.38 and a single plan is $900.64.

- 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 $288.00 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Treasurer	45%	45%	45%	45%	45%
Water Utility	19%	19%	20%	20%	20%
Sewer Utility	18%	18%	20%	20%	20%
Stormwater Utility	18%	18%	15%	15%	15%

General Fund Expenditures
Finance/Treasurer Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Finance/Treasurer								
51550-110	Salary	$ 14,517	$ 15,642	$ 15,576	$ 14,813	$ 9,821	$ 14,800	$ 14,779	-0.23% (1)
51550-120	FICA Tax	-	-	1,221	1,133	775	1,133	1,131	-0.18% (1)
51550-123	Retirement Contribution	-	-	1,083	978	669	978	1,005	2.76% (1)
51550-126	Travel/Training/Meetings	600	794	129	250	-	-	500	100.00%
51550-127	Membership Dues	-	-	25	13	65	65	13	0.00%
51550-131	Software Support	1,721	2,239	718	2,550	1,193	2,200	2,550	0.00%
51550-132	Printing/Publishing/Advertising	-	-	2,365	-	36	36	-	0.00%
51550-133	Bank/Financial Service Fees	4,500	4,165	1,352	688	577	688	750	9.01% (2)
51550-186	Health Deductible Admin Fee	-	-	1,425	1,332	1,041	1,332	1,332	0.00%
51550-690	Personal Property & Bad Debt	5,457	2,011	1,726	4,000	6,206	6,206	7,000	75.00% (3)
	Employee Benefits	2,299	2,436	-	-	-	-	-	0.00%
Total Finance/Treasurer		29,095	27,286	25,621	25,757	20,383	27,438	29,060	12.82%

Significant Variances Explanation:

(1) Wage and benefit cost changes in 2017.

(2) Increase in bank fees and services. Includes SEC Continuing Disclosure Contract.

(3) Increase reflects actual cost of bad personal property debt.

100-51550 Finance/Treasurer Department

126 - Travel/Training/Meetings	
Treasurers Conference	250
Misc. Travel Costs	250
Total	500

127 - Professional Dues	
MTAW (Municipal Treasurers Association of Wisconsin)	13
Total	13

131 - 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 Wisconsin Elections Commission.
- Compile and distribute quarterly newsletter;
- Prepare and maintain agendas and minutes;
- Coordinate Softball league, umpires, and scorekeepers.

Budget Impact/Changes

- 2017 budgets for two regularly scheduled elections.
- Increases in Training and Travel due to conference attendance.
- Decrease in election supplies and inspector wages due to less elections in 2017.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. 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 $2,227.38 and a single plan is $900.64.

- 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 $288.00 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Deputy Clerk	70%	70%	70%	70%	70%
Water Utility	10%	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%	10%

General Fund Expenditures
Clerk/Elections Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Clerk/Elections								
51411-110	Salary	$ 17,067	$ 18,918	$ 16,948	$ 17,833	$ 11,731	$ 17,800	$ 18,420	3.29% (1)
51411-119	Election Inspector Wages	-	-	756	3,050	1,934	3,050	1,100	-63.93% (2)
51411-120	FICA Tax	-	-	1,297	1,368	946	1,368	1,409	3.00% (1)
51411-123	Retirement Contribution	-	-	1,151	1,180	807	1,180	1,253	6.19% (1)
51411-124	Group Life Insurance Premium	-	-	123	109	82	109	109	0.00%
51411-126	Travel/Training/Meetings	929	1,194	732	1,050	297	1,000	1,180	12.38% (3)
51411-127	Membership Dues	-	-	348	210	115	115	250	19.05% (3)
51411-176	Licenses & Permit Processing	-	296	511	500	317	500	500	0.00%
51411-177	Equipment Maintenance	-	-	550	470	470	470	500	6.38% (4)
51411-178	Election Supplies	2,036	3,184	4,479	1,540	882	1,500	930	-39.61% (2)
	Employee Benefits	2,567	2,912	-	-	-	-	-	0.00%
Total Clerk/Elections		22,599	26,505	26,895	27,310	17,582	27,092	25,651	-6.07%

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2017.
(2) Decrease due to only two scheduled elections in 2017.
(3) Increased costs of membership association dues, travel and training costs in 2017.
(4) Increase reflects the new maintenance contract for the new election equipment

100-51411 Clerk/Elections

119 - Election Inspector Wages	
Election inspectors for 2 scheduled elections	1,100
Total	1,100
178 - Election Supplies	
Ballots & Supplies from County	400
Ink cartridges, ballot pens, misc. supplies	330
Meal for Election Inspectors on Election Day	200
Total	930
127 - Professional Dues	
WMCA (Wisconsin Municipal Clerks Association)	65
MMCA (Metro Milwaukee Clerks Association)	30
IMCA (International Municipal Clerks Association)	155
Total	250

177 - Equipment Maintenance	
ES&S Maintenance Contract	500
Total	500
126 - Travel/Training/Meetings	
WMCA Conference	330
Misc. Meetings	200
Misc. Travel Costs (Clerk and Election Inspectors)	650
Total	1,180

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

- Reduction in numerous line items due to right-sizing of expenditures.

Village Hall/Facilities Maintenance Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Village Hall/Facilities Maintenance								
51710-132	Printing/Publishing/Copies	$ -	$ -	$ 2,771	$ 1,960	$ 210	$ 500	$ 1,050	-46.43% (1)
51710-134	Utilities	-	-	25,446	28,418	15,871	23,807	26,000	-8.51% (1)
51710-135	Telephone/Internet	-	-	2,397	2,405	1,849	2,773	2,405	0.00%
51710-136	Office Supplies	5,300	8,410	2,557	2,450	1,287	2,400	2,100	-14.29% (1)
51710-137	Postage	-	-	978	1,050	733	1,000	1,050	0.00%
51710-138	Equipment/Copier Maintenance	-	-	2,039	2,100	964	2,000	2,100	0.00%
51710-139	Building Maintenance	36,477	34,876	10,362	9,800	4,961	7,441	8,400	-14.29% (1)
Total Village Hall/Facilities Maintenance		41,777	43,285	46,551	48,183	25,875	39,921	43,105	-10.54%

Significant Variances Explanation:

(1) Reduced to reflect actual anticipated costs.

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

- Increase in multiple lines due to the increased costs of goods and services.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. 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 $2,227.38 and a single plan is $900.64.

- 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 $288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

	Employee FTE				
Position	2013 Actual	2014 Budget	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Budget	2015 Actual	2016 Budget	2017 Budget
Court Clerk	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%

Court Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Court								
51200-110	Salary	$ 24,739	$ 25,482	$ 27,768	$ 28,860	$ 17,789	$ 28,000	$ 29,441	2.01% (1)
51200-114	Attorney Services	9,893	11,609	17,195	13,000	7,531	11,300	13,000	0.00%
51200-118	Judge Wages	-	-	2,400	2,400	1,600	2,400	2,400	0.00%
51200-120	FICA Tax	-	-	2,271	2,392	1,466	2,300	2,436	1.84% (1)
51200-121	Health Insurance Premium	-	-	4,794	5,512	4,134	5,512	5,706	3.52% (1)
51200-122	Health Insurance Deductible	-	-	300	300	900	900	300	0.00%
51200-123	Retirement Contribution	-	-	1,885	1,905	1,202	1,803	2,002	5.09% (1)
51200-124	Group Life Insurance Premium	-	-	167	130	102	130	130	0.00%
51200-125	Disability Insurance Premium	-	-	171	159	114	159	172	8.18% (1)
51200-126	Travel/Training/Meetings	-	-	1,077	2,000	1,564	2,020	2,200	10.00% (2)
51200-127	Membership/Professional Dues	-	-	110	150	140	140	150	0.00%
51200-130	Miscellaneous Expense	-	-	3,439	4,100	2,544	4,000	4,200	2.44% (3)
51200-131	Support/Consulting	-	-	3,701	3,813	3,813	3,813	3,928	3.02% (3)
51200-136	Office Supplies	-	-	1,797	2,400	808	2,300	2,400	0.00%
	Employee Benefits	8,345	8,611	-	-	-	-	-	0.00%
	Municipal Court Expenses	14,109	10,117	-	-	-	-	-	0.00%
Total Court		57,086	55,820	67,076	67,121	43,708	64,777	68,465	2.00%

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2017.

(2) Increase reflects additional training costs in 2017.

(3) Increase to reflect actual anticipated costs.

2017 Budget
Expenditure Detail - Court

100-51200 Court

126 - Travel/Training/Meetings	
WMJA Annual Registration (Judge)	700
Clerk and Judge Training and Travel reimbursement	1,500
Total	2,200
127 - Professional Dues	
WMJA (Judge)	105
WMCA (Court clerk)	45
Total	150
131 - Consultants/Support	
Tipps Court	3,928
Total	3,928

136 - Office Supplies	
Office Supplies	1,400
Postage	500
Telephone	500
Total	2,400
130 - Miscellaneous Expense	
Prisoner Housing	4,000
Witness Fees	200
Total	4,200

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

- No change for 2017.

General Fund Expenditures
Legal Services Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Legal								
51600-113	Counseling	$ 81,340	$ 134,832	$ 32,097	$ 20,000	$ 39,938	$ 50,000	$ 20,000	0.00%
Total Legal		81,340	134,832	32,097	20,000	39,938	50,000	20,000	0.00%

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

- Includes the funding of eight (8) full time officers.
- Reduction in numerous line items due to staffing changes, and historical trends.

2017 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, 2017.

Retirement: Employer WRS contribution of 10.6% 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 $2.227.38 and a single plan is $900.64.

- 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 $288.00 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 $500.

Staffing

Position	Employee FTE				
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant/Detective	1.00	0.50	0.75	1.00	1.00
Patrol Officer	4.00	5.00	6.00	6.00	6.00
Police Clerical	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.30	0.30	0.40	0.40	0.00
Total	6.70	7.20	8.55	8.80	8.40

Position	Employee FTE				
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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%
Comm. Service Officer	100%	100%	100%	100%	100%

General Fund Expenditures
Police Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Police Salaries & Benefits								
52110-110	Administrative Salaries	$ 184,393	$ 158,761	$ 150,342	$ 157,846	$ 87,013	$ 145,000	$ 157,078	-0.49% (1)
52110-111	Patrol Salaries	310,360	362,581	379,362	387,473	214,012	347,770	378,852	-2.22% (1)
52110-112	Clerical Salaries	-	-	19,035	17,703	11,540	17,700	18,059	2.01% (2)
52110-115	Community Service Officer Wages	5,239	1,249	5,302	9,335	1,279	1,279	-	-100.00% (3)
52110-116	Overtime	-	-	31,478	25,186	31,276	46,914	24,625	-2.23%
52110-117	Other Payout	-	-	5,870	15,159	-	15,159	16,996	12.12% (2)
52110-120	FICA	-	-	44,262	46,871	25,139	45,000	45,564	-2.79% (1)
52110-121	Health Insurance Premium	-	-	128,954	150,106	109,726	155,000	181,840	21.14% (2)
52110-122	Health Insurance Deductible	-	-	6,226	6,700	3,331	7,700	7,700	14.93% (2)
52110-123	Retirement Contribution	-	-	54,504	52,714	32,107	48,161	58,357	10.70% (2)
52110-124	Group Life Insurance Premium	-	-	1,048	1,050	697	1,050	1,050	0.00%
52110-125	Disability Insurance Premium	-	-	2,232	2,222	1,433	2,222	2,420	8.91% (2)
52110-128	Safety & Uniform Allowance	-	-	5,003	4,200	5,028	5,028	4,000	-4.76% (1)
52110-129	Retiree Health Insurance Premium	-	-	1,651	-	-		-	0.00%
	Employee Benefits	264,037	234,980	-	-	-	-	-	0.00%
Total Police Salaries & Benefits		764,029	757,570	835,267	876,565	522,582	837,984	896,541	2.28%

Significant Variances Explanation:

(1) Decrease reflects a reduced salaries due to staffing changes.
(2) Wages and benefit costs increased in 2017.
(3) Eliminated CSO position and outsourced to Fire Department.

General Fund Expenditures
Police Department (Cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Police Professional Development								
52120-126	Travel/Training/Meetings	$ 6,700	$ 6,191	$ 2,991	$ 8,200	$ 3,997	$ 5,996	$ 8,200	0.00%
52120-127	Membership Dues/Books	-	-	150	235	455	455	320	36.17% (1)
52120-141	Guns & Ammunition	-	-	9,595	6,450	43	2,000	4,200	-34.88% (2)
Total Police Professional Development		6,700	6,191	12,736	14,885	4,495	8,451	12,720	-14.54%
	Police Administration								
52130-131	Software Support	$ -	$ -	$ 2,507	$ 8,969	$ 6,063	$ 8,969	$ 9,473	5.62% (3)
52130-135	Telephone	-	-	4,951	4,250	1,936	4,200	4,425	4.12% (3)
52130-136	Office Supplies	-	-	3,254	3,100	1,272	2,500	3,400	9.68% (3)
52130-142	Crime Prevention Materials	-	-	-	650	-	-	500	-23.08% (4)
52130-143	Investigative Fees	1,948	2,647	5,330	7,100	2,839	5,677	5,050	-28.87% (4)
52130-147	Emergency Government	500	274	924	1,000	1,113	2,226	2,000	100.00% (5)
52130-164	Computer/Equipment Maintenance	-	19,609	3,844	5,975	628	1,256	4,100	-31.38% (4)
	Expenses	36,368	37,559	-	-	-	-	-	0.00%
Total Police Administration		38,816	60,089	20,808	31,044	13,851	24,828	28,948	-6.75%

Significant Variances Explanation:

(1) Reflects actual cost of membership dues in 2017.
(2) Reduced to reflect less training ammunition needed in 2017.
(3) Increase due to the actual costs of services in 2017.
(4) Reduction reflects less maintenance costs and actual costs of services.
(5) Accounts for mutual aid costs and replacement of emergency type items.

General Fund Expenditures
Police Department (Cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Police Equipment & Maintenance								
52140-144	Vehicle Maintenance	$ -	$ -	$ 5,905	$ 8,000	$ 3,934	$ 8,000	$ 7,000	-12.50% (1)
52140-145	Ballistic Vests	-	-	7,604	-	-	-	2,000	100.00% (2)
52140-146	Gas & Oil	-	-	11,435	17,500	5,607	10,000	15,500	-11.43% (1)
52140-164	Computer Maintenance	-	-	1,132	750	73	150	750	0.00%
52140-300	Patrol Supplies	-	-	6,908	1,750	1,419	2,838	3,000	71.43% (3)
Total Police Equipment & Maintenance		-	-	32,984	28,000	11,032	20,988	28,250	0.89%
Total Police Department		809,544	823,851	901,795	950,494	551,961	892,251	966,459	1.68%

Significant Variances Explanation:

(1) Reduction reflects less maintenance costs and actual costs of fuel

(2) A new vest for the Lieutenant will be purchased in 2017.

(3) Additional patrol related supplies are needed in 2017 to account for 8 officers.

100-52130 Police Administration

131 - Software support	
Axon License & Data Storage	3,750
Waukesha County Trunked Radio Support	1,351
CIB-TIME System	936
Intergraph/Spillman - RMS	1,906
Tipps Parking	1,530
Total	9,473

135 - Telephone	
Air cards - US Cellular	875
Office Phones - AT&T	1,050
Cellphone (Chief/LT/Squads)	2,300
Misc.	200
Total	4,425

164 - Computer/Equipment Maintenance	
Radar Certification	350
Radar/Laser Repairs	500
Squad Computer Repair	750
Office Computer Repair/Anti-Virus	1,500
Radio Maintenance/Programming	500
Misc./Radio Battery Replacement	500
Total	4,100

136 - Office Supplies	
Postage	300
Ink/Printer Cartridges	600
Printing/Copies	1,000
Other Office Supplies	1,500
Total	3,400

100-52120 Police Development

126 - Travel/Training/Meetings	
In-service - All Officer	750
WCPA Conferences	900
LEAP Conference - Administrative Assistant	550
Management/Supervisor Training	1,000
Duty Specific Training	5,000
Total	8,200

127 - Membership Dues/Subscriptions	
International & WI Chief of Police & Waukesha Chief's	320
Total	320

141 - Guns/Ammunition	
Ammunition/Supplies	3,200
Misc. Supplies	500
Taser Supplies/Cartridges	500
Total	4,200

452 - Investigative Fees	
Evidence Processing Supplies	2,500
Lexis-Nexis / Clear	1,050
Blood Draws	1,500
Total	5,050

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GENERAL FUND: DEPARTMENT OF PUBLIC WORKS

Department Description

The Department of Public Works 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

- Wage and benefit changes due to staffing changes.
- Decrease in maintenance and fuel costs due to historical trends. .
- Includes funding for recreation programs (Zumba, yoga, etc.).

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. Currently, there are three employees 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 $2,227.38 and a single plan is $900.64.

- 2 covered by family plan
- 1 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 $288.00 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				
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00
Service Technicians	2.00	2.00	2.00	2.00	2.00
Seasonal	0.00	1.00	0.20	0.20	0.20
Total	3.00	4.00	3.20	3.20	3.20

Position	Employee FTE				
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
DPW Supervisor	52%	52%	25%	25%	25%
Water Utility	15%	15%	25%	25%	25%
Sewer Utility	14%	14%	25%	25%	25%
Stormwater Utility	14%	14%	25%	25%	25%
TIF/CDA	5%	5%			
Service Technicians	52%	52%	25%	25%	25%
Water Utility	15%	15%	25%	25%	25%
Sewer Utility	14%	14%	25%	25%	25%
Stormwater Utility	14%	14%	25%	25%	25%
TIF/CDA	5%	5%			
Seasonal		95%	85%	85%	85%
Water Utility		1%	5%	5%	5%
Sewer Utility		1%	5%	5%	5%
Stormwater Utility		1%	5%	5%	5%

General Fund Expenditures
Public Works Department

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	DPW Wages & Benefits								
54110-108	Overtime	$ -	$ -	$ 6,436	$ 7,272	$ 5,641	$ 8,200	$ 7,688	5.72% (1)
54110-109	Seasonal Wages	-	-	4,095	4,420	5,318	5,318	4,508	1.99%
54110-110	General DPW Labor	22,293	19,812	37,089	36,912	20,898	33,000	35,823	-2.95% (2)
54110-120	FICA	-	-	3,727	3,162	2,392	3,588	3,330	5.31% (3)
54110-121	Health Insurance Premium	-	-	14,927	17,156	12,867	15,000	14,138	-17.59% (2)
54110-122	Health Insurance Deductible	-	-	250	750	250	750	625	-16.67% (2)
54110-123	Retirement Contribution	-	-	3,105	2,318	1,823	2,735	2,524	8.89% (3)
54110-124	Group Life Insurance Premium	-	-	74	69	50	69	78	13.04% (3)
54110-125	Disability Insurance Premium	-	-	214	198	143	198	216	9.09% (3)
54110-128	Safety & Uniform Allowance	-	-	328	281	281	281	281	0.00%
54110-129	Retiree Health Insurance Premium	-	-	9,079	7,100	5,947	7,100	-	-100.00%
	Street Labor	33,157	33,652	-	-	-	-	-	0.00%
	Winter Operations Labor	22,222	15,841	-	-	-	-	-	0.00%
	Park and Forestry Labor	10,241	28,573	-	-	-	-	-	0.00%
	Employee Benefits	46,947	69,247	-	-	-	-	-	0.00%
Total DPW Wages & Benefits		134,860	167,126	79,324	79,638	55,609	76,239	69,211	-13.09%

Significant Variances Explanation:

(1) Overtime increased due to historical trends.
(2) Wage and benefits decreased due to staffing changes.
(3) Increase due to benefit rate increases.

General Fund Expenditures
Public Works Department (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	DPW Administration								
54130-126	Travel/Training/Meetings	$ -	$ -	$ -	$ 275	$ 76	$ 200	$ 275	0.00%
54130-135	Telephone/Internet	-	-	1,825	1,330	1,255	1,800	1,960	47.37% (1)
54130-150	Licensing & Testing	-	-	256	99	168	300	165	66.67% (2)
	Administrative Expenses	4,604	4,583	-	-	-	-	-	0.00%
Total DPW Administration		4,604	4,583	2,081	1,704	1,499	2,300	2,400	40.85%
	Recreation								
55000-120	FICA Tax	$ -	$ -	$ 346	$ -	$ 199	$ 233	$ 200	100.00% (3)
55000-160	Park Maintenance	10,000	35,638	12,432	6,000	3,032	5,500	5,000	-16.67% (4)
55000-331	Community Center Programs	150	150	1,815	1,500	1,394	2,200	2,000	33.33% (5)
55000-343	Celebrations	8,050	9,710	10,279	7,000	6,734	7,000	10,000	42.86% (6)
55000-353	Softball League	10,000	5,646	5,420	5,600	3,678	4,600	5,600	0.00%
Total Recreation		28,200	51,144	30,291	20,100	15,037	19,533	22,800	13.43%

(1) Cost of internet service increased due to security cameras
(2) Cost increase for DOT required testing
(3) FICA now split out for umpires and score keepers
(4) Decrease due to less materials and supplies needed for park maintenance
(5) Increase due to ZUMBA instructor fees
(6) Increase in funding for 4th of July Fireworks

General Fund Expenditures
Public Works Department (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	DPW General Operations								
54140-144	Vehicle/Equipment Maintenance	$ 25,235	$ 28,254	$ 7,641	$ 14,000	$ 4,015	$ 6,022	$ 11,700	-16.43% (1)
54140-146	Gas & Oil	-	-	9,140	10,500	4,229	8,000	9,100	-13.33% (1)
54140-151	Tree and Brush Maintenance	1,103	767	6,451	2,000	321	500	500	-75.00% (1)
54140-152	Locating Costs	-	-	110	125	128	128	125	0.00%
54140-153	Street Light Maintenance	41,253	36,988	42,255	39,173	29,648	40,000	40,000	2.11% (2)
54140-154	Traffic Control Supplies	1,536	1,252	1,538	5,000	3,058	5,000	5,000	0.00%
54140-155	Snow Removal/Deicing	31,209	23,904	18,954	20,000	16,939	19,000	20,000	0.00%
54140-156	Street Maintenance Supplies	6,390	11,111	8,926	5,900	6,707	6,707	5,900	0.00%
54140-157	Landscaping & Weed Control	700	238	1,580	3,000	2,648	3,000	4,000	33.33% (3)
54140-158	Garage Tools	5,245	1,908	2,098	1,050	840	1,000	1,050	0.00%
54140-232	Hydrant Rental	116,500	107,328	107,328	116,300	-	116,300	116,300	0.00%
	Parking Lot Maintenance	1,953	1,871	-	-	-	-	-	0.00%
Total DPW General Operations		231,123	213,622	206,022	217,048	68,532	205,657	213,675	-1.55%
Total DPW Department Expenditures		398,787	436,475	317,718	318,490	140,677	303,729	308,086	-3.27%

Significant Variances Explanation:

(1) Decrease reflects reduction in anticipated cost of maintenance
(2) Increase in WE Energies costs
(3) Increase for cost of flowers and related maintenance supplies

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

- Increase funding due to wage and benefit cost increases.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages, an increase of 0.2% from 2016. 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 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	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Library Salaries & Benefits								
55100-110	Library Salaries & Wages	$ 65,318	$ 70,344	$ 71,493	$ 70,000	$ 44,227	$ 68,000	$ 72,805	4.01% (1)
55100-120	FICA	-	-	5,469	5,455	3,465	5,400	5,570	2.11% (1)
55100-123	Retirement Contribution	-	-	3,624	3,238	2,130	3,200	3,429	5.90% (1)
55100-124	Group Life Insurance Premium	-	-	202	205	159	205	205	0.00%
	Employee Benefits	7,535	9,294	-	-	-	-	-	0.00%
Total Library Salaries & Benefits		72,853	79,637	80,788	78,898	49,981	76,805	82,009	3.94%

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Library Administration								
55200-126	Travel/Training/Meetings	$ -	$ -	$ 248	$ 150	$ 123	$ 150	$ 200	33.33% (2)
55200-127	Membership Dues	-	-	-	50	-	50	-	-100.00% (2)
55200-134	Utilities	-	-	10,283	11,000	5,697	10,500	11,000	0.00%
55200-135	Telephone/Internet	-	-	282	500	164	400	400	-20.00% (3)
55200-136	Office supplies	-	-	4,171	2,500	542	1,500	2,500	0.00%
55200-137	Postage	-	-	29	75	24	75	75	0.00%
55200-161	WCFLS Fees	-	-	4,851	5,698	3,642	3,642	3,514	-38.33% (4)
	Expenses	26,951	27,832	-	-	-	-	-	0.00%
	Outlay	12,764	10,383	-	-	-	-	-	0.00%
Total Library Administration		39,715	38,215	19,864	19,973	10,190	16,317	17,689	-11.44%

Significant Variances Explanation:

(1) Wage and benefits costs increase in 2017
(2) Membership Dues combined with Travel/Training/Meetings at the request of Library Director
(3) Decrease due to historical trend
(4) Decrease due to County Library merger

General Fund Expenditures
Library Department (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Library Equipment & Maintenance								
55300-162	Contracted Service	$ -	$ -	$ 3,159	$ 4,000	$ 2,804	$ 3,500	$ 4,000	0.00%
55300-163	Technology Supplies	-	-	1,622	1,200	463	1,000	1,000	-16.67% (1)
55300-164	Computer/Equipment Maintenance	-	-	765	1,130	521	1,000	1,000	-11.50% (1)
55300-165	Copier Maintenance	-	-	229	250	-	250	250	0.00%
55300-166	Material Processing/Repair	-	-	183	-	-			0.00%
55300-167	Housekeeping supplies	-	-	162	300	28	200	300	0.00%
Total Library Equipment & Maintenance		-	-	6,121	6,880	3,816	5,950	6,550	-4.80%
	Library Programs & Services								
55400-168	E-Book Contribution	$ -	$ -	$ 286	$ 298	$ 286	$ 298	$ 229	-23.15% (1)
55400-169	Shared Databases	-	-	-	376	376	376	376	0.00%
55400-170	Special Event Programming	-	-	85	-	-	-	-	0.00%
55400-172	Programs - Children	-	-	72	300	53	200	300	0.00%
Total Library Programs & Services		-	-	443	974	715	874	905	-7.08%
	Library Collection								
55500-173	Adult Books	$ -	$ -	$ 6,353	$ 4,900	$ 4,533	$ 4,900	$ 4,900	0.00%
55500-174	Juvenile Books	-	-	772	3,100	1,470	3,100	3,100	0.00%
55500-175	DVD Rentals	-	-	3,030	4,000	1,245	4,000	4,000	0.00%
Total Library Collection		-	-	10,155	12,000	7,248	12,000	12,000	0.00%
Total Library Department		112,568	117,852	117,370	118,725	71,950	111,946	119,153	0.36%

Significant Variances Explanation:

(1) Decrease due to actual anticipated expenditure.

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

Department Description

Contingency & Transfers: The contingency account is used for unforeseen or unexpected expenses during the budget year.

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 is currently exporing new coverage for liability and property insurance after the Village's carrier terminated coverage. 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 $5,000 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

- Increased Fire Department costs due to consolidating Community Service Officer Position.
- Liability insurance increase due to new coverage and claims history.
- Funding for Elmbrook Senior Taxi.

General Fund Expenditures
Miscellaneous Departments

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Contingencies & Transfers								
80100-130	Contingency	$ -	$ -	$ 583	$ 10,688	$ -	$ 3,000	$ 15,000	40.34% (1)
Total Contingencies & Transfers		-	-	583	10,688	-	3,000	15,000	40.34%
	Insurance								
56000-180	Liability	$ 45,453	$ 35,129	$ 7,893	$ 9,263	$ 7,618	$ 9,263	$ 15,400	66.25% (2)
56000-181	Property	-	-	7,056	5,600	5,600	5,600	5,678	1.39% (2)
56000-182	Auto	-	-	8,344	8,373	5,548	8,373	8,480	1.28% (2)
56000-183	Workers Compensation	-	-	17,529	18,911	15,053	18,911	17,500	-7.46% (3)
56000-184	Self Insurance Deductible	-	-	22,654	9,450	-	9,450	9,450	0.00%
56000-185	Unemployment	-	-	-	700	-	700	700	0.00%
Total Insurance		45,453	35,129	63,475	52,297	33,819	52,297	57,208	9.39%
	Technology & Contracted Services								
57000-190	Engineering Consulting Services	$ -	$ -	$ 4,439	$ 3,000	$ 465	$ 700	$ 1,000	-66.67% (4)
57000-191	Fire and Rescue Services	285,828	295,387	294,148	289,400	217,050	289,400	299,400	3.46% (5)
57000-192	Assessment Services	30,000	28,274	28,372	26,040	21,642	26,040	26,040	0.00%
57000-193	Auditing	21,500	19,650	12,400	12,775	12,315	12,315	12,775	0.00%
57000-194	Animal Services (HAWS)	1,155	1,155	1,155	1,155	1,155	1,155	1,155	0.00%
57000-195	Building Inspection Services	10,000	18,347	26,656	11,000	7,929	11,894	11,000	0.00%
57000-196	IT Support Services	8,500	9,164	4,742	3,500	3,909	4,500	3,500	0.00%
57000-197	Hardware/Software Support	-	-	-	-	-	-	-	0.00%
57000-198	Refuse and Recycling Collection	111,919	123,549	120,664	100,000	59,910	89,865	102,077	2.08% (6)
57000-199	Elmbrook Senior Taxi	-	-	-	1,000	1,000	1,000	1,000	0.00%
Total Technology & Contracted Services		520,460	495,526	492,577	447,870	325,375	436,869	457,947	2.25%
Total General Fund Expenditures		**$ 2,183,688**	**$ 2,252,798**	**$ 2,154,508**	**$ 2,152,925**	**$ 1,313,960**	**$ 2,074,923**	**$ 2,177,965**	1.16%

(1) Increase to cover any unanticipated expenditures
(2) Liability insurance rates expected to increase due to claims history
(3) Workers Compensation insurance premiums expected to decrease due to no claims
(4) Reduction due to most of engineering work being done for Road Program and to be paid for from the Borrowed Money Fund
(5) Includes a payment for parking and code enforcement
(6) Increase due to additional carts being serviced over what was included in the 2016 bid

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 $4,389,007 outstanding principal and interest payment due through 2036.

- $1,323,666 TIF
- $25,375 Sewer Utility
- $412,564 Stormwater Utility
- $2,627,402 General Fund

Under Wisconsin State Law, the Village's outstanding debt may not exceed 5% of equalized value. This limit only applies to general obligation bonds, and not revenue bonds, regardless of which fund the debt is allocated to. The Village of Butler has both general obligation and revenue bond debt.

The 2016 equalized value is $252,295,600 which creates a debt limit of $12,614,780. The Village's total outstanding debt obligation is $3,876,292.

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. The levy includes $365,149 for the payment of General Obligation Debt.
- New debt added in 2016 for road and utility infrastructure replacement. Debt is allocated among the general fund and the sewer and stormwater utilities.
- Debt service expenditures increased due to new debt issuance in 2016.

Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	$ 160,026	$ 170,215	$ 283,439	$ 280,039	$ -	$ 283,439	$ 365,149	30.39%
Total Property Tax Revenue	160,026	170,215	283,439	280,039	-	283,439	365,149	30.39%
Non-Property Tax Revenue:								
Other Financing Sources	355,729	427,150	611,377	610,454	147	611,651	549,729	-9.95%
Total Non-Property Tax Revenue	355,729	427,150	611,377	610,454	147	611,651	549,729	-9.95%
Total Revenue	$ 515,755	$ 597,365	$ 894,816	$ 890,493	$ 147	$ 895,090	$ 914,878	2.74%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Debt Service	$ 603,028	$ 713,290	$ 895,090	$ 890,493	$ 461,782	$ 890,493	$ 914,878	2.74%
Total Debt Service Expenditures	$ 603,028	$ 713,290	$ 895,090	$ 890,493	$ 461,782	$ 890,493	$ 914,878	2.74%
Beginning Fund Balance	$ 285,445	$ 198,172	$ 82,247	$ 81,973		$ 81,973	$ 86,570	
Annual Income / (Loss)	(87,273)	(115,925)	(274)	-		4,597	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	$ 198,172	$ 82,247	$ 81,973	$ 81,973		$ 86,570	$ 86,570	

Fund 601 - Debt Service Fund Revenues
Debt Service

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes								
41110	General Property Taxes	$ 160,026	$ 170,215	$ 283,439	$ 280,039	$ -	$ 280,039	$ 365,149	30.39%
Total Taxes		160,026	170,215	283,439	280,039	-	280,039	365,149	30.39%
	Other Financing Sources								
48220	Interest Income	141	75	226	500	147	500	500	0.00%
49101	Transfer from Other Funds	355,588	-	194,063	198,438	-	198,438	549,229	176.78%
49200	Intergovernmental/Misc	-	427,075	417,088	411,516	-	411,516	-	-100.00%
Total Other Financing Sources		355,729	427,150	611,377	610,454	147	610,454	549,729	-9.95%
Total Debt Service Fund Revenue		**$ 515,755**	**$ 597,365**	**$ 894,816**	**$ 890,493**	**$ 147**	**$ 890,493**	**$ 914,878**	2.74%

Fund 601 - Debt Service Fund Expenditures
Debt Service

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Debt Service								
60100-415	Principal & Advances Paid	483,697	604,154	777,085	797,575	392,575	797,575	805,573	1.00%
60100-427	Interest Expense	119,331	109,136	118,005	92,918	69,208	92,918	109,305	17.64%
Total Debt Service Fund Expenditures		**$ 603,028**	**$ 713,290**	**$ 895,090**	**$ 890,493**	**$ 461,782**	**$ 890,493**	**$ 914,878**	2.74%

BORROWED MONEY FUND

Department Description

The Borrowed Money Fund is for all major capital projects costs or equipment costs that are not levied through property taxes or utility fees but are financed through municipal borrowing.

Budget Impacts/Changes

- The Borrowed Money Fund was established in 2016 to segregate debt proceeds that are used specifically for the road and infrastructure improvement program.
- Repayment of borrowed monies are accounted for through the Debt Service Fund.
- The 2017 projects include cash payments from the sewer and storm water utilities that are accounted for in those specific utility budgets.

Fund 900 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Revenues					
48220	Investment income	$ -	$ 2,318	$ 5,000	$ 5,000	100.00%
49100	Debt proceeds	-	1,036,204	1,036,204	1,265,000	100.00%
	Total Revenue	-	1,038,522	1,041,204	1,270,000	100.00%
	General & Capital Expenditures					
30004-425	Sewer Rehab Projects	-	2,538	-	-	0.00%
40005-417	Stormwater Abatement Projects	-	3,072	-	-	0.00%
54310-159	Street Reconstuction	-	496,489	-	700,000	100.00%
	Water Main Replacement Projects	-	-	-	528,000	100.00%
	Misc Project Costs	-	-	-	42,000	100.00%
	Total Expenditures	-	502,099	-	1,270,000	100.00%
	Beginning Fund Balance	$ -		$ -	$ 1,041,204	
	Annual Income / (Loss)	-		1,041,204	-	
	Fund balance adjustment	-		-	-	
	Applied surplus	-		-	-	
	Ending Fund Balance	**$ -**		**$ 1,041,204**	**$ 1,041,204**	

CAPITAL FUND

Department Description

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than $2,000 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

- Funding remains level for the EAB management program, provided the Village once against receives the Urban Forestry Grant from the Department of Natural Resources.
- Improvements to the Public Works facilities to modernize the building and improve energy efficiency.
- Scheduled squad replacement included in 2017 budget.
- Utility allocations of capital purchases are accounted for in the specific utility budgets.

Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Capital Equipment	$ -	$ 3,500	$ 75,434	$ -	$ -	$ -	$ -	0.00%
Total Property Tax Revenue	-	3,500	75,434	-	-	-	-	0.00%
Non-Property Tax Revenue:								
Intergovernmental Revenue	1,300	-	-	10,000	-	10,000	10,000	0.00%
Other Financing Sources	17,000	-	-	-	-	-	1,131	0.00%
Total Non-Property Tax Revenue:	18,300	-	-	10,000	-	10,000	11,131	11.31%
Total Revenue	$ 18,300	$ 3,500	$ 75,434	$ 10,000	$ -	$ 10,000	$ 11,131	11.31%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Village Hall	$ 26,772	$ 785	$ -	$ 18,300	$ 5,882	$ 15,452	$ 2,600	-85.79%
Public Safety	51,042	116,173	48,300	10,125	9,902	9,902	55,300	446.17%
Public Works	63,965	5,034	229,500	25,000	24,672	33,249	25,000	0.00%
Library	9,562	2,923	-	4,000	3,727	3,727	2,500	-37.50%
Total Capital Equipment Expenditures	$ 151,341	$ 124,915	$ 277,800	$ 57,425	$ 44,182	$ 62,330	$ 85,400	48.72%
Beginning Fund Balance	$ 645,937	$ 737,674	$ 493,678	$ 291,312		$ 291,312	$ 238,982	
Annual Income / (Loss)	91,737	(243,996)	(202,366)	(47,425)		(52,330)	(74,269)	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	$ 737,674	$ 493,678	$ 291,312	$ 243,887		$ 238,982	$ 164,713	

Fund 701 - Capital Fund Revenues
Capital Fund

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes								
41110	General Property Taxes	$ -	$ 3,500	$ 75,434	$ -	$ -	$ -	$ -	0.00%
Total Taxes		-	3,500	75,434	-	-	-	-	0.00%
	Intergovernmental Revenue								
	Capital related grants	1,300	-	-	10,000	-	10,000	10,000	0.00%
Total Intergovernmental Revenue		1,300	-	-	10,000	-	10,000	10,000	0.00%
	Other Financing Sources:								
48220	Interest Income	-	429	1,468	-	883	1,765	1,131	100.00%
49100	Debt Proceeds	118,100	-	173,376	47,425	-	-	-	-100.00%
49101	Transfer from other funds	-	2,000	28,875		-	-	-	0.00%
	Surplus Applied	17,000	-	-	-	-	-	-	0.00%
Total Other Financing Sources		135,100	2,429	203,719	47,425	883	1,765	1,131	-97.62%
Total Capital Fund Revenue		**$ 136,400**	**$ 5,929**	**$ 279,153**	**$ 57,425**	**$ 883**	**$ 11,765**	**$ 11,131**	-80.62%

Capital Fund Expenditures
Capital Purchases

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Village Hall - Capital								
70300-725	Technology Upgrades	$ 1,900	$ 785	$ -	$ 1,200	$ 1,352	$ 1,352	$ 1,500	25.00%
	Election Equipment	-	-	-	1,100	-	1,100	1,100	0.00%
	Assessment Software Upgrade	-	-	-	3,000	-	-	-	-100.00%
	Recodification of Municipal Code	-	-	-	13,000	4,530	13,000	-	-100.00%
	Misc. Capital	24,872	-	-	-	-	-	-	0.00%
Total Village Hall - Capital		26,772	785	-	18,300	5,882	15,452	2,600	-85.79%
	Public Safety - Capital								
70100-711	Replacement Squad	$ 25,903	$ -	$ 26,000	$ -	$ -	$ -	$ 40,000	100.00%
70100-712	Squad Change Over	6,048	-	6,500	-	-	-	8,000	100.00%
70100-713	Parking Meters	1,991	-	2,000	-	-	-	-	0.00%
70100-716	Interview Room Camera Upgrades	-	5,074	3,500	-	-	-	-	0.00%
70100-721	Turnout Gear Replacement	9,324	9,842	10,300	-	-	-	-	0.00%
	Technology Upgrades	-	-	-	3,625	4,621	4,621	5,300	46.21%
	Garage Door Upgrades	-	-	-	3,000	2,500	2,500	-	-100.00%
	Misc Capital - Police	-	-	-	3,500	2,781	2,781	2,000	-42.86%
	Communication Upgrade	-	66,082	-	-	-	-	-	0.00%
	FEMA Grant Match - Radios	-	5,590	-	-	-	-	-	0.00%
	FEMA Grand Match - Engine	-	20,081	-	-	-	-	-	0.00%
	Air Bottle Replacement	7,776	9,504	-	-	-	-	-	0.00%
Total Public Safety - Capital		51,042	116,173	48,300	10,125	9,902	9,902	55,300	446.17%

Capital Fund Expenditures
Capital Purchases (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	DPW								
70200-731	Garage Door Updates	$ 2,407	$ -	$ 5,000	$ -	$ -	$ -	$ -	0.00%
70200-732	1-Ton Truck (#302)	-	-	35,000	-	-	-	-	0.00%
70200-733	Water Meter Reading Upgrade	-	-	15,000	-	-	-	-	0.00%
70200-734	Multi-Year Road Replacement	-	-	85,000	-	-	-	-	0.00%
70200-735	Community Building Parking Lot Pavement	-	-	75,000	-	-	-	-	0.00%
70200-736	Misc. Capital			5,000	-	-	-	-	0.00%
70200-737	DPW Facility Security Cameras	-	-	9,500	-	-	-	-	0.00%
	Zero-Turn Lawnmower	1,000	-	-	-	-	-	-	0.00%
	1-Ton Truck (#303)	56,050	-	-	-	-	-	-	0.00%
	Dump Truck (#310)	-	-	-	-	-	-	-	0.00%
	Chipper	-	-	-	-	-	-	-	0.00%
	DPW Facility Improvements	-	-	-	5,000	13,249	13,249	5,000	0.00%
	Salt Shed Roof	-	5,034	-	-	-	-	-	0.00%
	Emerald Ash Borer Management				20,000	11,423	20,000	20,000	0.00%
	Field Groomer Rake	2,508	-	-	-	-	-	-	0.00%
	Baseball Diamond Improvements	2,000	-	-	-	-	-	-	0.00%
Total DPW - Capital		63,965	5,034	229,500	25,000	24,672	33,249	25,000	0.00%
	Library - Capital								
	Study Carrels	$ 5,563	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Technology Upgrades	-	2,923	-	4,000	3,727	3,727	2,500	-37.50%
	Copy Machine	3,999	-	-	-	-	-	-	0.00%
Total Library - Capital		9,562	2,923	-	4,000	3,727	3,727	2,500	-37.50%
Total Capital Fund Expenditures		**$ 151,341**	**$ 124,915**	**$ 277,800**	**$ 57,425**	**$ 44,182**	**$ 62,330**	**$ 85,400**	48.72%

Five Year Capital Fund Expenditures Plan
Capital Purchases

Account Name	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed
Village Hall - Capital					
Computer Replacement/Upgrade	$ 2,000	$ -	$ 2,000	$ -	$ 2,000
Election Equipment	1,100	-	-	-	$ -
Assessment Software Upgrade	3,000	3,000	3,000	-	-
Total Village Hall - Capital	6,100	3,000	5,000	-	2,000
Public Safety - Capital					
Replacement Squad	$ -	$ 32,000	$ -	$ -	$ 35,000
Squad Change Over	-	6,500	-	-	7,000
Parking Meters	-	-	-	-	-
Replacement of Ambulance 2354	-	-	-	118,500	-
Total Public Safety - Capital	-	38,500	-	118,500	42,000
DPW					
Emerald Ash Borer Management	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Total DPW - Capital	20,000	20,000	20,000	20,000	20,000
Library - Capital					
Computer Replacement/Upgrade	$ 3,750	$ 3,750	$ 5,000	$ 2,500	$ 3,750
Total Library - Capital	3,750	3,750	5,000	2,500	3,750
Technology - Capital					
Software replacement/upgrades	$ -	$ 250	$ -	$ -	$ -
Hardware replacement/upgrades	-	1,500	-	-	-
Total Technology - Capital	-	1,750	-	-	-
Total Future Capital Fund Expenditures	**$ 20,000**	**$ 60,250**	**$ 20,000**	**$ 138,500**	**$ 62,000**

2017 Capital Requests

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CAPITAL REQUEST: TECHNOLOGY UPGRADES

Department: Village Hall, Library and Police

Cost: $9,300

Request Description:

This request includes funding for four new computers and the Village's capital contribution to obtain the National Incident Based Reporting System (NIBRS). The NIBRS system will be ¾ funded by Waukesha County and the remaining ¼ is split among the participating Waukesha County Communications Center agencies.

CAPITAL REQUEST: ELECTION EQUPIMENT

Department: Village Hall

Cost: $1,100

Request Description:

In 2015 the Village entered into a joint purchasing agreement with Waukesha County and all of the other Waukesha County Municipalities for the purchase of uniform election equipment. This is the second of three annual payments that will be made to Waukesha County.

CAPITAL REQUEST: PATROL SQUAD REPLACEMENT

Department: Police

Cost: $48,000

Request Description:
One police patrol vehicle will be five years old and will have over 100,000 miles on them. The new squad purchase will be an SUV similar to the one the Village purchased in 2015. A patrol SUV is needed because of 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 in the current sedan model squads. 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: DPW FACILITY UPGRADES

Department: Public Works

Cost: $5,000

Request Description:

This request is to replace all of the external and internal doors at the Public Works Facility. The total project cost is $20,000 is and is equally allocated to the General Fund, Water, Sewer, and Stormwater Utilities. The utility portions of this project are accounted for in the specific utilities. The doors are needed to not only improve energy efficiency but also security of the DPW facility.

CAPITAL REQUEST: MISC POLICE CAPITAL

Department: Police

Cost: $2,000

Request Description:

This request is to purchase protective riot gear for half of the department. This purchase is necessary for officer safety and preparedness.

CAPITAL REQUEST: EAB MANAGEMENT PROGRAM

Department: Public Works

Cost: $20,000

Request Description:

In 2015, the Village confirmed the existence of EAB in the Village. The mix of trees planted 40 years ago included planting one species of tree per street. Unfortunately, there are three streets in the Village where nearly every tree is Ash. There are nearly (112) Green and White Ash trees on these streets. Working with a consultant in 2015, we developed a four-year maintenance plan to mitigate the existing damage and begin managing the infestation. Our goal in developing this program was to preserve the canopy. We developed a plan that includes the treatment of certain trees, removal of non-viable trees, and replacement of these trees with diverse species.

During the implementation of the 2016 program, our consultant noticed that the EAB infestation and damage is happening faster than originally planned. In 2017, our plan calls for the treatment (trunk injections) of (29) trees, removal of 12 trees, replanting of approx. (30) trees, and pruning. We also plan to update our EAB plan to account for the accelerated damage that is occuring.

The treatment schedule will recycle every other year to ensure the longevity of the existing canopy. The trees that will be planted will be of diverse species mix from the DNR's recommended street tree list. Our Public Works Crews will be performing the removal of damaged trees, stump grinding, and planting of new trees. A contractor will be hired to perform trunk injections. Our expected outcomes include the preservation of the existing canopy, the mitigation of EAB damage, and to increase the diversity of our urban tree population. Many of the affected ash trees are 40 years old and are very large. A loss of the canopy would be devastating to those areas. We have applied for the Wisconsin DNR Urban Forestry Grant. If we receive the grant ($10,000) it will be used to offset the cost of the EAB Management Program.

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 City of Milwaukee. Revenue is generated through fees based on consumption and meter connection to the system.

Rates: Water Utility rates are determined by the Wisconsin Public Service Commission (PSC). In 2016, the Village began a case with the PSC to determine new water utility rates. The 2017 Budget was created using existing rates.

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 quarterly 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.
- 2017 includes the purchase of 100 endpoints for remote reading.
- Includes a capital contribution of $5,000 for DPW Facility Upgrades.
- The Village is currently in the process of a rate setting case with the Wisconsin Public Service Commission.

Utility Staffing Allocation

Position	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Village Administrator	17%	17%	20%	20%	20%
Treasurer	19%	19%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	15%	15%	25%	25%	25%
Public Works Service Technicians (2)	14%	14%	25%	25%	25%
Seasonal	-	1%	5%	5%	5%

Fund 200 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Water Utility Revenue	$ 493,435	$ 548,604	$ 478,794	$ 484,753	$ 174,944	$ 462,464	$ 493,905	1.89%
Total Water Operating Revenue	493,435	548,604	478,794	484,753	174,944	462,464	493,905	1.89%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 54,394	$ 59,116	$ 84,253	$ 89,632	$ 56,920	$ 84,985	$ 90,307	0.75%
Administrative & General Expenses	244,377	280,269	294,891	319,652	132,449	293,387	327,949	2.60%
Maintenance Expenses	81,110	134,358	43,118	75,469	30,816	65,000	75,650	0.24%
Debt Service	43,894	39,663	42,366	-	-	-	-	0.00%
Total Water Operating Expenses	423,775	513,405	464,628	484,753	220,185	443,373	493,906	1.89%
Increase/(Decrease) in Equity	69,661	35,199	14,166	-	-	19,092	(0)	

Fund 200 - Water Utility Fund
Revenue Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Water Utility Revenue								
04611	Water Sales - Residential	$ 113,953	$ 109,640	$ 108,334	$ 109,500	$ 53,396	$ 106,792	$ 107,860	-1.50%
04612	Water Sales - Commercial	91,586	91,381	90,060	92,000	41,154	82,307	83,953	-8.75%
04613	Water Sales - Industrial	99,709	91,173	99,311	98,500	44,958	89,916	92,613	-5.98%
04640	Water Sales - Public Authority	644	11,215	656	702	320	639	700	-0.28%
04630	Public Fire Protection	158,565	139,056	149,404	155,764	20,937	153,000	154,530	-0.79%
04620	Private Fire Protection	19,692	19,692	19,346	18,780	9,846	19,692	19,889	5.90%
04700	Penalties & Late Charges	3,520	3,219	1,612	3,344	520	2,200	2,222	-33.55%
04740	Services/3rd-Party Reimbursements	515	1,870	5,214	609	155	600	600	-1.48%
04800	Capital Contribution	-	76,200	-	-		-	-	0.00%
04190	Interest Income	-	80	107	250	35	70	100	-60.00%
04720	Rents from Water Services	5,251	5,079	4,749	5,304	3,624	7,249	7,500	41.40%
04430	Suprlus Applied	-	-	-	-	-	-	23,938	100.00%
Total Water Utility Revenue		493,435	548,604	478,794	484,753	174,944	462,464	493,905	1.89%

Fund 200 - Water Utility Fund
Expense Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Wages & Benefits								
60000-920	Administrative & General Salaries	$ 21,285	$ 19,961	$ 23,516	$ 24,888	$ 15,632	$ 23,448	$ 25,306	1.68% (1)
60000-110	DPW Labor	8,427	7,733	35,308	36,566	20,898	31,346	38,391	4.99% (1)
60000-120	FICA	-	-	45	4,748	2,774	4,161	4,942	4.09% (1)
60000-121	Health Insurance Premium	-	-	-	18,993	14,245	21,367	16,040	-15.55% (2)
60000-122	Health Insurance Deductable	-	-	-	850	350	525	725	-14.71% (2)
60000-123	Retirement Contribution	-	-	4,171	2,961	2,491	3,737	4,245	43.36% (1)
60000-124	Group Life Insurance	-	-	-	94	68	102	103	9.57% (1)
60000-125	Disability Insurance Premium	-	-	-	251	181	271	274	9.16% (1)
60000-128	Uniform Allowance	-	-	-	281	281	28	281	0.00%
60000-220	Employee Benefits	22,937	30,021	21,213	-	-	-		0.00%
	Meter Reader Wages	1,746	1,401	-	-	-	-	-	0.00%
Total Wages & Employee Benefits		54,394	59,116	84,253	89,632	56,920	84,985	90,307	0.75%
	Administrative & General Expenses								
60001-126	Travel/Training/Meetings	$ -	$ -	$ 1,561	$ 1,145	$ 891	$ 1,336	$ 1,708	49.17% (2)
60001-127	Membership Dues	-	-	103	128	272	272	131	2.34% (2)
60001-131	Software support	-	-	718	1,385	625	1,385	1,385	0.04%
60001-132	Printing/Publishing/Advertising	-	-	271	450	5	100	450	0.00%
60001-133	Bank/Investment Fees	-	-	4,402	688	287	431	750	9.01% (2)
60001-134	Utilities	13,668	12,630	24,988	29,377	14,381	21,572	24,112	-17.92% (4)
60001-135	Telephone/Internet	-	-	703	705	674	1,012	795	12.80% (2)
60001-136	Office Supplies	6,337	6,810	182	525	244	366	450	-14.29% (4)
60001-137	Postage	-	-	442	150	331	400	250	66.67% (2)
60001-138	Equipment/Copier Maintenance	-	-	191	450	113	300	450	0.00%
60001-139	Building Maintenance	-	-	712	2,100	1,121	1,682	1,800	-14.29% (4)
60001-144	Vehicle Maintenance	13,127	14,660	4,576	3,000	1,599	2,398	2,700	-10.00% (4)
60001-146	Gas & Oil	-	-	1,708	1,500	923	1,385	1,300	-13.33% (4)
60001-150	Licensing & Testing	-	-	-	-	46	69	45	100.00% (2)
60001-152	Locating Costs	-	-	111	125	128	191	125	0.00%
60001-158	Garage Tools	-	-	3	150	133	200	150	0.00%
60001-181	Insurance	6,654	6,163	7,263	7,499	4,888	7,333	8,173	8.98% (2)
60001-408	PSC Annual Assessment	-	35,960	4,805	43,000	-	43,000	43,000	0.00%
60001-410	Tax Equivalent	39,855	40,857	35,755	43,000	-	43,000	43,000	0.00%
60001-601	Purchased Water from MWW	150,810	146,059	188,695	171,000	96,479	144,719	180,000	5.26% (2)
60001-922	Contract/Consulting Services	12,000	15,390	12,240	5,000	9,308	13,962	4,900	-2.00% (5)
60001-923	Auditing	-	596	5,460	8,275	-	8,275	12,275	48.34% (2)
	Miscellaneous General Expenses	1,926	1,143	-	-	-	-	-	0.00%
Total Administrative & General Expenses		244,377	280,269	294,891	319,652	132,449	293,387	327,949	2.60%

Fund 200 - Water Utility Fund
Expense Summary (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses								
60002-605	Maintenance of Structures/Facilities	$ 18,505	$ 26,120	$ 28,521	$ 29,000	$ 4,708	$ 31,000	$ 33,150	14.31% (6)
60002-651	Maintenance of Distribution Mains	44,753	88,764	12,633	15,000	13,825	15,000	15,000	0.00%
60002-652	Maintenance of Services	3,655	5,511	568	3,500	-	2,000	2,000	-42.86% (4)
60002-653	Maintenance of Meters	2,587	2,149	1,110	15,000	11,668	15,000	18,000	20.00% (7)
60002-654	Maintenance of Hydrants	11,610	11,813	-	2,500	601	1,000	2,500	0.00%
60002-930	Miscellaneous Maintenance	-	-	287	10,469	14	1,000	5,000	-52.24% (3)
	Total Maintenance Expenses	81,110	134,358	43,118	75,469	30,816	65,000	75,650	0.24%
	Debt Service								
60003-428	Amortization & Depreciation	39,572	39,663	42,366		-	-		0.00%
60003-427	Interest Expense	4,321	-	-	-	-	-	-	0.00%
	Total Debt Service	43,894	39,663	42,366	-	-	-	-	0.00%
	Capital Projects								
60004-365	Capital Projects	-	-	-	-	-	-	5,000	100.00%
	Total Capital Projects Expenses	-	-	-	-	-	-	5,000	100.00%
	Total Water Utility Expenses	**$ 423,775**	**$ 513,405**	**$ 464,628**	**$ 484,753**	**$ 220,185**	**$ 443,373**	**$ 493,906**	1.89%

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases
(2) Decrease in health insurance premium and deductable due to staffing changes
(3) Increase reflects additional resources needed and/or increased cost of service in 2017
(4) Decrease due to historical expenditures and actual anticipated costs of services in 2017
(5) Majority of engineering work will be funded through the Borrowd Money Fund
(6) Includes cleaning contract for underground and elevated water storage tanks
(7) Purchase of additional electronic endpoints included in 2017

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: There is no rate increase for 2017.

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.
- Slight increase in MMSD Operations and Maintenance fees.
- Decrease in debt service costs due to expiring debt in the utility. Small portion borrowed in 2016 for infrastructure projects.
- Includes a capital contribution of $5,000 for DPW Facility Upgrades.
- Includes $5,000 in funding for 2017 capital infrastructure improvements as part of the 2017 Road Improvement Program.

Utility Staffing Allocation

Position	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Village Administrator	17%	17%	20%	20%	20%
Treasurer	18%	18%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	14%	14%	25%	25%	25%
Public Works Service Technicians (2)	14%	14%	25%	25%	25%
Seasonal	-	1%	5%	5%	5%

Fund 300 - Sewer Utility Fund
Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Sewer Utility Revenue	$ 665,062	$ 680,278	$ 688,346	$ 787,930	$ 403,954	$ 781,829	$ 795,899	1.01%
Total Sewer Operating Revenue	665,062	680,278	688,346	787,930	403,954	781,829	795,899	1.01%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 8,142	$ 8,360	$ 85,524	$ 90,026	$ 56,887	$ 82,147	$ 89,666	-0.40%
Administrative & General Expenses	87,350	155,837	59,269	32,174	22,682	29,847	44,964	39.75%
Maintenance Expenses	484,313	500,064	574,179	561,880	424,668	541,218	565,049	0.56%
Debt Service	85,000	85,000	95,000	103,850	-	100,000	25,375	-75.57%
Capital Projects	-	-	-	-	-	-	10,000	100.00%
Contingency and Transfers	-	-	-	-	-	-	60,845	100.00%
Total Sewer Operating Expenses	664,805	749,261	813,972	787,930	504,237	753,212	795,899	1.01%
Increase/(Decrease) in Equity	258	(68,983)	(125,626)	-	-	28,617	(0)	

Fund 300 - Sewer Utility Fund
Revenue Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Sewer Utility Revenue									
00300	Metered Local Usage	$ 655,706	$ 637,347	$ 674,876	$ 259,449	$ 248,618	$ 259,449	$ 259,350	-0.04%	X
00305	MMSD Cost Recovery	-	-	-	517,880	152,834	517,880	532,049	2.74%	
00310	Interest Income	3,125	2,571	2,928	3,500	1,670	2,500	2,500	-28.57%	
00320	Miscellaneous revenue	6,231	40,360	10,541	7,100	832	2,000	2,000	-71.83%	
00330	Suplus Applied	-	-	-	-	-	-	-	0.00%	
Total Sewer Utility Revenue		665,062	680,278	688,346	787,929	403,954	781,829	795,899	1.01%	

X = 0% rate increase for 2017

Fund 300 - Sewer Utility Fund
Expense Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Wages & Benefits								
30000-110	Salary & Wages	$ -	$ 324	$ 57,073	$ 60,848	$ 36,529	$ 54,794	$ 63,056	3.63% (1)
30000-120	FICA	-	-	4,327	4,748	2,757	4,136	4,942	4.09% (1)
30000-121	Health Insurance Premium	-	-	-	18,993	14,245	18,000	16,040	-15.55% (2)
30000-122	Health Insurance Deductable	-	-	-	850	350	850	725	-14.71% (2)
30000-123	Retirement Contribution	-	-	4,172	3,961	2,475	3,713	4,245	7.17% (1)
30000-124	Group Life Insurance	-	-	-	94	68	102	103	9.57% (1)
30000-125	Disability Insurance Premium	-	-	-	251	181	271	274	9.16% (1)
30000-128	Unifrom Allowance	-	-	-	281	281	281	281	0.00%
30000-220	Employee Benefits	8,142	8,036	19,952	-	-	-	-	0.00%
	Total Wages & Employee Benefits	8,142	8,360	85,524	90,026	56,887	82,147	89,666	-0.40%
	Administrative & General Expenses								
30001-126	Travel/Training/Meetings	-	-	531	645	751	1,126	1,208	87.29% (3)
30001-127	Membership Dues	-	-	103	128	178	178	131	2.34% (3)
30001-130	Miscellaneous General Expenses	40,495	102,470	-	-	-	-	-	0.00%
30001-131	Software Support	-	-	718	750	505	750	750	0.00%
30001-132	Printing/Publishing/Copies	-	-	271	280	3	100	150	-46.43% (4)
30001-133	Bank/Investment Fees	-	-	1,102	688	287	431	1,384	101.16% (3)
30001-134	Utilities	-	-	1,175	1,700	732	1,098	1,300	-23.51% (4)
30001-135	Telephone/Internet	-	-	531	534	433	650	624	16.76% (3)
30001-136	Office Supplies	-	-	164	350	169	253	300	-14.29% (4)
30001-137	Postage	-	-	442	150	331	497	150	0.00%
30001-138	Equipment/Copier Maintenance	-	-	125	300	87	131	300	0.00%
30001-139	Building Maintenance	-	-	527	1,400	574	861	1,200	-14.29% (4)
30001-144	Vehicle Maintenance	-	3,000	865	2,000	487	1,000	1,800	-10.00% (4)
30001-146	Gas & Oil	-	-	249	1,500	-	1,000	1,300	-13.33% (4)
30001-150	Licensing and Testing	-	-	-	-	46	69	45	100.00% (5)
30001-152	Locating Costs (Digger Hotline)	-	-	111	125	128	191	125	0.00%
30001-924	Garage Tools	-	-	3	150	120	179	150	0.00%
30001-409	Metering Expense	-	-	6,676	-	-	-	-	0.00%
30001-412	Insurance	4,932	9,236	7,263	7,499	4,888	7,333	8,173	8.98% (3)
30001-428	Depreciation/Amoritization	16,752	13,932	14,030	-	-	-	15,000	0.00%
30001-922	Contract/Consulting Services	180	2,700	20,813	8,500	12,963	14,000	2,400	-71.76% (4)
30001-923	Auditing	24,990	24,499	3,570	5,475	-	-	8,475	54.79% (3)
	Total Administrative & General Expenses	87,350	155,837	59,269	32,174	22,682	29,847	44,964	39.75%

Fund 300 - Sewer Utility Fund
Expense Summary (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses								
30002-414	MMSD - Capital	$ 308,047	$ 311,927	$ 342,871	$ 339,626	$ 335,664	$ 335,664	$ 329,091	-3.10% (5)
30002-416	MMSD - O&M	167,975	167,291	197,479	178,254	88,850	178,254	202,958	13.86% (6)
30002-423	Materials & supplies	8,291	20,846	3,534	36,000	-	27,000	30,000	-16.67% (4)
30002-425	Rehab and Replacement	-	-	30,295	8,000	154	300	3,000	-62.50% (4)
	Total Maintenance Expenses	484,313	500,064	574,179	561,880	424,668	541,218	565,049	0.56%
	Debt Service								
30003-415	Principal Expense	85,000	85,000	95,000	100,000	-	100,000	25,000	-75.00% (7)
30003-427	Interest Expense	13,448	10,217	7,413	3,850	-	3,850	375	-90.26% (7)
	Total Debt Service Expenses	98,448	95,217	102,413	103,850	-	103,850	25,375	-75.57%
	Capital Projects								
30004-365	Capital Projects	-	-	-	-	-	-	10,000	100.00% (8)
	Total Capital Projects Expenses	-	-	-	-	-	-	10,000	100.00%
	Contingency and Transfers								
30005-130	Contingency and Transfers	-	-	-	-	-	-	60,845	100.00%
	Total Contingency and Transfers	-	-	-	-	-	-	60,845	100.00%
	Total Sewer Expenses	**$ 678,253**	**$ 759,478**	**$ 821,385**	**$ 787,930**	**$ 504,237**	**$ 757,062**	**$ 795,899**	1.01%

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases
(2) Decrease in health insurance premium and deductable due to staffing changes
(3) Increase reflects additional resources needed and/or increased cost of service in 2017
(4) Decrease due to historical expenditures and actual anticipated costs of services in 2017
(5) MMSD Capital contribution decreasing in 2017 due to less work being performed in our area
(6) MMSD Operations and Maintenance contribution increasing in 201.
(7) 2017 represents the last year of repeayemnt on the Utilities existing debt
(8) This includes the 2017 sewer utility portion of the road project and improvements to the DPW facility

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: There is no rate increase for 2017.

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.
- Includes a $5,000 capital contribution to fund the DPW Facility Upgrades, and a $22,000 capital contribution for the utilities portion of the 2017 Road Improvement Program.
- 2017 Budget includes the use of $20,349 of cash fund balance.

Utility Staffing Allocation

Position	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Village Administrator	16%	16%	15%	15%	15%
Treasurer	18%	18%	15%	15%	15%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	14%	14%	25%	25%	25%
Public Works Service Technicians (2)	14%	14%	25%	25%	25%
Seasonal	-	1%	5%	5%	5%

Fund 400 - Stormwater Utility Fund
Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Stormwater Utility Revenue	$ 195,048	$ 209,987	$ 221,922	$ 237,268	$ 118,100	$ 236,763	$ 257,157	8.38%
Total Stormwater Operating Revenue	195,048	209,987	221,922	237,268	118,100	236,763	257,157	8.38%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 10,811	$ 27,277	$ 80,306	$ 81,935	$ 52,483	$ 75,706	$ 80,788	-1.40%
Administrative & General Expenses	26,386	58,701	33,678	28,495	19,658	30,197	24,981	-12.33%
Maintenance Expenses	53,742	43,393	46,000	32,250	2,422	31,000	58,000	79.84%
Debt & Capital Related Expenses	90,100	88,213	91,650	94,588	-	94,588	93,388	-1.27%
Total Stormwater Operating Expenses	181,039	217,584	251,634	237,268	74,563	231,491	257,157	8.38%
Increase/(Decrease) in Equity	14,009	(7,597)	(29,712)	-	-	5,272	(0)	

Fund 400 - Stormwater Utility Fund
Revenue Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Stormwater Utility Revenue									
03305	Stormwater Fees	$ 192,354	$ 192,350	$ 219,211	$ 235,263	$ 117,047	$ 235,263	$ 235,263	0.00%	x
03405	Interest Income	1,512	1,222	1,242	1,505	789	1,000	1,000	-33.55%	
03505	Miscellaneous Revenue	1,183	1,760	1,469	500	263	500	500	0.00%	
04800	Capital Contributions	-	14,655	-	-	-	-	-	0.00%	
03600	Surplus Applied	-	-	-	-	-	-	20,394	100.00%	
Total Stormwater Utility Revenue		195,048	209,987	221,922	237,268	118,100	236,763	257,157	8.38%	

X = 0% rate increase for 2017

Fund 400 - Stormwater Utility Fund
Expense Summary

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Wages & Benefits								
40004-110	Salary & Wages	$ -	$ 16,371	$ 54,592	$ 54,053	$ 33,017	$ 49,526	$ 55,515	2.70% (1)
40004-120	FICA	-	-	4,176	4,320	2,484	3,726	4,508	4.35% (1)
40004-121	Health Insurance Premium	-	-	-	18,534	13,900	18,000	15,565	-16.02% (2)
40004-122	Health Insurance Deductable	-	-	-	825	325	488	700	-15.15% (2)
40004-123	Retirement Contribution	-	-	-	3,592	2,237	3,356	3,859	7.43% (1)
40004-124	Group Life Insurance	-	-	-	92	67	92	101	9.78% (1)
40004-125	Disability Insurance Premium	-	-	-	238	171	238	259	8.82% (1)
40004-128	Unifform Allowance	-	-	-	281	281	281	281	0.00% (1)
40004-220	Employee Benefits	10,811	10,906	21,538	-	-	-	-	0.00%
Total Wages & Employee Benefits		10,811	27,277	80,306	81,935	52,483	75,706	80,788	-1.40%
	Administrative & General Expenses								
40001-126	Travel/Training/Meetings	$ -	$ -	$ 1,094	$ 520	$ 656	$ 985	$ 1,108	113.08% (3)
40001-127	Membership Dues	-	-	107	126	272	272	129	1.98% (3)
40001-131	Software support	-	-	750	750	358	537	750	0.00%
40001-132	Printing/Publishing/Copies	-	-	125	140	2	100	75	-46.43% (4)
40001-133	Bank/Investment Fees	-	-	875	688	287	600	750	9.01% (3)
40001-134	Utilities	-	-	1,650	1,385	732	1,098	1,100	-20.58% (4)
40001-135	Telephone/Internet	-	-	469	362	310	466	452	24.79% (3)
40001-136	Office Supplies	-	-	250	175	91	175	150	-14.29% (4)
40001-137	Postage	-	-	510	150	331	331	250	66.67% (3)
40001-138	Equipment/Copier Maintenance	-	-	170	150	61	150	150	0.00%
40001-139	Building Maintenance	-	-	850	700	291	600	600	-14.29% (4)
40001-144	Vehicle Maintenance	-	-	3,000	2,000	1,251	2,000	1,800	-10.00% (4)
40001-146	Gas & Oil	-	-	1,680	1,500	723	1,300	1,300	-13.33% (4)
40001-150	Licensing & Testing	-	-	-	-	46	100	45	100.00% '(3)
40001-152	Locating Costs (Digger Hotline)	-	-	125	125	128	150	125	0.00%
40001-158	Garage Tools	-	-	-	150	120	150	150	0.00%
40001-412	Insurance	4,459	2,241	7,360	7,499	4,888	7,499	8,173	8.98% (3)
40001-922	Contract/Consulting Services	6,948	6,663	9,127	7,500	9,110	9,110	2,400	-68.00%
40001-923	Auditing	-	-	5,536	4,575	-	4,575	5,475	19.67% (3)
	Depreciation and Amoritization		49,796	-	-	-	-	-	0.00%
	Miscellaneous General Expenses	14,980	-	-	-	-	-	-	0.00%
Total Administrative & General Expenses		26,386	58,701	33,678	28,495	19,658	30,197	24,981	-12.33%

Stormwater Utility Fund
Expense Summary (cont.)

	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses								
40002-138	Equipment Maintenance	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
40002-365	Capital Projects & Purchases	-	-	5,000	1,250	-	-	27,000	2060.00% (5)
40002-417	Stormwater Abatement	27,742	17,393	15,000	5,000	2,422	5,000	5,000	0.00%
Total Maintenance Expenses		53,742	43,393	46,000	32,250	2,422	31,000	58,000	79.84%
	Debt Service								
40003-415	Principal Expense	70,000	70,000	75,000	80,000	-	80,000	80,000	0.00%
40003-427	Interest Expense	20,100	18,213	16,650	14,588	-	14,588	13,388	-8.23%
Total Debt Service		90,100	88,213	91,650	94,588	-	94,588	93,388	-1.27%
Total Stormwater Utility Expenses		$ 181,039	$ 217,584	$ 251,634	$ 237,268	$ 74,563	$ 231,491	$ 257,157	8.38%

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases
(2) Decrease in health insurance premium and deductable due to staffing changes
(3) Increase reflects additional resources needed and/or increased cost of service in 2017
(4) Decrease due to historical expenditures and actual anticipated costs of services in 2017
(5) This includes the 2017 stormwater utility portion of the road project and improvements to the DPW facility

TAX INCREMENTAL DISTRICT (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, 2016 the TID value was $48,948,200 which yields an increment of $34,073,700.

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 2019 once the existing debt obligations have been expired. As of January 1, 2016 the TIF has current debt obligations of $1,323,666.

TID #1 Boundary

Tax Increment District # 1
Summary of Revenues & Expenditures

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Revenues								
Tax Increment	$ 416,540	$ 425,652	$ 505,377	$ 419,983	$ 134,609	$ 419,983	$ 406,220	-3.28%
Tax Exempt Computer Aid	-	-	32,071	-	34,246	34,246	34,246	100.0%
Interest on Investments	808	392	652	873	873	1,000	1,000	14.55%
Total Revenue	417,348	426,044	538,100	420,856	169,728	455,229	441,466	4.90%
Expenditures								
Transfer to Debt Service	$ 778,402	$ 427,075	$ 417,088	$ 411,516	$ -	$ 411,516	$ 430,466	4.60%
TID #1 General Expenses	-	-	4,026	12,800	10,150	21,471	11,000	-14.06%
Total Expenditures	778,402	427,075	421,114	424,316	10,150	432,987	441,466	4.04%
Beginning Fund Balance	$ 597,616	$ 236,563	$ 235,531	$ 352,517		$ 352,517	$ 374,759	
Annual Income / (Loss)	(361,053)	(1,031)	116,986	(3,460)		22,242	-	
Applied surplus	-	-	-	-		-	-	
Ending Fund Balance	**$ 236,563**	**$ 235,531**	**$ 352,517**	**$ 349,057**		**$ 374,759**	**$ 374,759**	

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2016

TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	Principal	Interest	Total
2017	548,122	65,074	613,196
2018	398,683	55,701	454,384
2019	409,272	47,150	456,422
2020	259,883	39,072	298,955
2021	210,546	30,989	241,535
2022	171,234	26,262	197,496
2023	59,506	23,088	82,594
2024	60,265	20,979	81,244
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	2,767,511	429,065	3,196,576

TOTAL FUTURE PAYMENTS - REVENUE DEBT			
Year	Principal	Interest	Total
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	-	-	-
	1,080,000	112,431	1,192,431

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2016

2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
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
	102,804	25,746	128,550

*Levy Funded

2010 REFUNDING BOND			
Year	Principal	Interest	Total
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	-	-	-
	335,000	32,164	367,164

* Stormwater Utility Funded

2007 CDA LEASE REVENUE BOND			
Year	Principal	Interest	Total
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	-	-	-
	1,080,000	112,431	1,192,431

*TIF Funded

2011 TAXABLE REFUNDING BOND			
Year	Principal	Interest	Total
2017	130,000	1,235	131,235
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	130,000	1,235	131,235

* TIF Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2016

2012 REFUNDING BOND			
Year	Principal	Interest	Total
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	-	-	-
	725,000	16,450	741,450

*Levy Funded

Wauk. County G.O. NOTE			
Year	Principal	Interest	Total
2017	2,451	-	2,451
2018	2,451	-	2,451
2019	2,451	-	2,451
2020	2,451	-	2,451
2021	2,451	-	2,451
2022	2,452	-	2,452
2023	-	-	-
2024	-	-	-
	14,707	-	14,707

* Levy Funded

2013A G.O. NOTE			
Year	Principal	Interest	Total
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	-	-	-
	400,000	28,420	428,420

* Levy Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2016

2016A G.O. CP Bonds			
Year	**Principal**	**Interest**	**Total**
2017	40,000	29,250	69,250
2018	40,000	28,050	68,050
2019	40,000	26,850	66,850
2020	45,000	25,575	70,575
2021	45,000	24,225	69,225
2022	45,000	22,875	67,875
2023	45,000	21,525	66,525
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	995,000	319,275	1,314,275

* Levy Funded

2016A G.O. CP Bonds			
Year	**Principal**	**Interest**	**Total**
2017	25,000	375	25,375
	25,000	375	25,375

* Sewer Utility Funded

2016A G.O. CP Bonds			
Year	**Principal**	**Interest**	**Total**
2017	-	1,200	1,200
2018	-	1,200	1,200
2019	-	1,200	1,200
2020	-	1,200	1,200
2021	40,000	600	40,600
	40,000	5,400	45,400

* Stormwater Utility Funded

TOTAL DEBT OUTSTANDING - 12/31/16
GO & Revenue Debt Principal & Interest

	Total	Levy	TIF	Sewer	Storm
2017	912,427	363,198	430,466	25,375	93,388
2018	763,415	363,596	309,031	-	90,788
2019	754,178	363,434	297,756	-	92,988
2020	585,368	204,155	286,413	-	94,800
2021	241,535	200,935	-	-	40,600
2022	197,496	197,496	-	-	-
2023	82,594	82,594	-	-	-
2024	81,244	81,244	-	-	-
2025	63,825	63,825	-	-	-
2026	67,400	67,400	-	-	-
2027	65,900	65,900	-	-	-
2028	64,400	64,400	-	-	-
2029	67,825	67,825	-	-	-
2030	66,175	66,175	-	-	-
2031	64,525	64,525	-	-	-
2032	67,800	67,800	-	-	-
2033	66,000	66,000	-	-	-
2034	69,125	69,125	-	-	-
2035	67,175	67,175	-	-	-
2036	40,600	40,600	-	-	-
Totals	4,389,007	1,856,652	1,323,666	25,375	412,564

2017 Budget
Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Village Administrator					
Salary & Wages	36,239	16,106	16,106	12,080	80,531
Village Administrator Totals	36,239	16,106	16,106	12,080	80,531
Finance/Treasurer					
Salary & Wages	14,779	6,568	6,568	4,926	32,842
Finance/Treasurer Totals	14,779	6,568	6,568	4,926	32,842
Clerk/Elections					
Salary & Wages	18,420	2,631	2,631	2,631	26,314
Clerk/Elections Totals	18,420	2,631	2,631	2,631	26,314
Court					
Salary & Wages	29,441	-	-	-	29,441
Court Totals	29,441	-	-	-	29,441
Police:					
Salary & Wages	577,552	-	-	-	577,552
Administrative Assistant Wages	18,059	-	-	-	18,059
Community Service Officer Wages	-	-	-	-	-
Police Total	595,611	-	-	-	595,611

2017 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	35,823	35,563	35,563	34,972	141,921
Seasonal Wages	4,508	265	265	265	5,304
Public Works Total	40,331	35,828	35,828	35,238	147,225
Library:					
Salary & Wages	72,805	-	-	-	72,805
Library Total	72,805	-	-	-	72,805
Accumulated Totals	$ 807,626	$ 61,134	$ 61,134	$ 54,875	$ 984,769

2017 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Village Administrator:					
FICA	2,772	1,232	1,232	924	6,161
Health Insurance Premium	4,280	1,902	1,902	1,427	9,511
Health Insurance Deductible	225	100	100	75	500
Retirement Contribution	2,464	1,095	1,095	821	5,476
Group Life Insurance Premium	22	10	10	7	48
Disability Insurance Premium	130	58	58	43	288
Village Administrator Totals	9,893	4,397	4,397	3,298	21,983
Finance/Treasurer:					
FICA	1,131	502	502	377	2,512
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	1,005	447	447	335	2,233
Group Life Insurance Premium	-	-	-	-	-
Disability Insurance Premium	-	-	-	-	-
Finance/Treasurer Totals	2,136	949	949	712	4,746
Clerk/Elections:					
FICA	1,409	201	201	201	2,013
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	1252.539766	179	179	179	1,789
Group Life Insurance Premium	109	16	16	16	156
Disability Insurance Premium	-	-	-	-	-
Clerk/Elections Totals	2,771	396	396	396	3,958

2017 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Court					
FICA	2,252	-	-	-	2,252
Health Insurance Premium	5,706	-	-	-	5,706
Health Insurance Deductible	300	-	-	-	300
Retirement Contribution	2,002	-	-	-	2,002
Group Life Insurance Premium	130	-	-	-	130
Disability Insurance Premium	172	-	-	-	172
Court Totals	10,562	-	-	-	10,562
Police:					
FICA	45,564	-	-	-	45,564
Health Insurance Premium	181,840	-	-	-	181,840
Health Insurance Deductible	7,700	-	-	-	7,700
Retirement Contribution	58,357	-	-	-	58,357
Group Life Insurance Premium	1,050	-	-	-	1,050
Disability Insurance Premium	2,420	-	-	-	2,420
Safety & Uniform Allowance	4,000	-	-	-	4,000
Police Total	300,931	-	-	-	300,931

2017 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Public Works:					
FICA	3,330	3,006	3,006	3,006	12,348
Health Insurance Premium	14,138	14,138	14,138	14,138	56,553
Health Insurance Deductible	625	625	625	625	2,500
Retirement Contribution	2,524.08	2,524	2,524	2,524	10,096
Group Life Insurance Premium	78	78	78	78	312
Disability Insurance Premium	216	216	216	216	864
Safety & Uniform Allowance	281	281	281	281	1,125
Public Works Total	21,193	20,868	20,868	20,868	83,798
Library:					
FICA	5,570	-	-	-	5,570
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	3,429	-	-	-	3,429
Group Life Insurance Premium	205	-	-	-	205
Disability Insurance Premium	-	-	-	-	-
Library Total	9,203	-	-	-	9,203
Accumulated Totals	$ 356,689	$ 26,610	$ 26,610	$ 25,274	$ 435,182

2017 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Village Administrator:												
Village Administrator/Clerk	80,531	-	-	80,531	6,161	5,476	9,511	500	48	288	-	102,514
Total	80,531	-	-	80,531	6,161	5,476	9,511	500	48	288	-	102,514
Finance/Treasurer:												
Treasurer	32,842	-	-	32,842	2,512	2,233	-	-	-	-	-	37,588
Total	32,842	-	-	32,842	2,512	2,233	-	-	-	-	-	37,588
Clerk/Elections:												
Deputy Clerk	25,066	1,248	-	26,314	2,013	1,789	-	-	156	-	-	30,272
Total	25,066	1,248	-	26,314	2,013	1,789	-	-	156	-	-	30,272
Court:												
Court Clerk	27,089	2,352	-	29,441	2,252	2,002	5,706	300	130	172	-	40,003
Total	27,089	2,352	-	29,441	2,252	2,002	5,706	300	130	172	-	40,003
Police:												
Police Chief	83,633	-	1,608	85,241	6,521	9,036	23,521	1,000	84	288	500	126,191
Lieutenant/Detective	73,445	-	1,412	74,857	5,727	7,935	23,521	1,000	195	288	500	114,023
Police Officer	69,579	4,523	2,163	76,265	5,834	7,375	23,521	1,000	384	288	500	115,168
Police Officer	69,579	4,523	2,833	76,935	5,886	7,375	23,521	1,000	84	288	500	115,589
Police Officer	69,579	4,523	1,958	76,060	5,819	7,375	23,521	1,000	72	288	500	114,635
Police Officer	62,853	4,085	2,459	69,397	5,309	6,662	23,521	1,000	36	288	500	106,714
Police Officer	55,034	3,577	2,308	60,920	4,660	5,834	13,388	500	36	288	500	86,126
Police Officer	52,228	3,395	2,254	57,877	4,428	5,536	23,521	1,000	72	288	500	93,222
Administrative Assistant	18,059	-	-	18,059	1,382	1,228	3,804	200	86	116	-	24,875
Community Service Officer	-	-	-	-	-	-	-	-	-	-	-	-
Total	553,989	24,625	16,996	595,611	45,564	58,357	181,840	7,700	1,050	2,420	4,000	896,542
Public Works:												
DPW Supervisor	57,970	5,184	-	63,153	4,831	4,294	23,521	1,000	168	288	375	97,631
Service Worker	44,762	4,003	-	48,764	3,730	3,044	23,521	1,000	72	288	375	80,795
Service Worker	40,560	3,627	-	44,187	3,380	2,758	9,511	500	72	288	375	61,071
Seasonal	5,304	-	-	5,304	406	-	-	-	-	-	-	5,710
Total	148,595	12,814	-	161,409	12,348	10,096	56,553	2,500	312	864	1,125	245,207
Library:												
Library Director	25,407	-	-	25,407	1,944	1,728	-	-	117	-	-	29,195
Assistant Director	7,661	-	-	7,661	586	-	-	-	-	-	-	8,247
Library Assistant	6,489	-	-	6,489	496	-	-	-	-	-	-	6,986
Library Assistant	9,925	-	-	9,925	759	675	-	-	24	-	-	11,383
Library Assistant	9,339	-	-	9,339	714	635	-	-	64	-	-	10,752
Library Assistant	5,769	-	-	5,769	441	-	-	-	-	-	-	6,210
Children's Services	5,756	-	-	5,756	440	391	-	-	-	-	-	6,587
Shelver	2,460	-	-	2,460	188	-	-	-	-	-	-	2,648
Total	72,805	-	-	72,805	5,570	3,429	-	-	205	-	-	82,008
Accumulated Totals	**940,917**	**41,039**	**16,996**	**998,953**	**76,420**	**83,383**	**253,610**	**11,000**	**1,900**	**3,744**	**5,125**	**1,434,135**

2017 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

			Expense Allocation			
Department	Account Description	Total Budget	General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	$ 6,220	$ 3,421	$ 933	$ 933	$ 933
Administrator	Membership Dues	840	462	126	126	126
Finance/Treasurer	Accounting/utility software	3,000	750	750	750	750
Finance/Treasurer	Bank/Investment Fees	3,000	750	750	750	750
Finance/Treasurer	Training/Travel/Meetings	1,000	500	200	200	100
Finance/Treasurer	Membership Dues	25	13	5	5	3
Village Hall	Postage	2,500	1,750	250	250	250
Village Hall	Printing/Publishing/Copies	1,500	1,050	225	150	75
Village Hall	Equipment/Copier Maintenance	3,000	2,100	450	300	150
Village Hall	Office Supplies	3,000	2,100	450	300	150
Village Hall	Telephone/Internet	3,435	2,405	515	344	172
Village Hall	Building Maintenance	12,000	8,400	1,800	1,200	600
Public Works	DPW Travel/Training/Meetings	500	275	75	75	75
Public Works	Licensing and Testing	300	165	45	45	45
Public Works	DPW Phone - mainline/cellphones/internet	2,800	1,960	280	280	280
Public Works	Gas & Oil	13,000	9,100	1,300	1,300	1,300
Public Works	Garage Toos	1,500	1,050	150	150	150
Public Works	Vehicle Materials & Maintenance	18,000	11,700	2,700	1,800	1,800
Public Works	Locating Costs (Digger Hotline)	500	125	125	125	125
Insurance	Insurance	81,726	57,208	8,173	8,173	8,173
Contracted Services	Audit services	39,000	12,775	12,275	8,475	5,475
Contracted Services	IT Support Services	4,000	2,800	400	400	400
Contracted Services	Engineering Services	8,000	2,000	2,000	2,000	2,000
	Totals	$ 208,846	$ 122,858	$ 33,977	$ 28,130	$ 23,881

Expense Account Percentage Distribution to Utility Funds

			Percentage Allocation			
Department	Account Description	Total	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%	70%	10%	10%	10%
Village Hall	Printing/Publishing Copies	100%	70%	15%	10%	5%
Village Hall	Equipment/Copier Maintenance	100%	70%	15%	10%	5%
Village Hall	Office Supplies	100%	70%	15%	10%	5%
Village Hall	Telephone/internet	100%	70%	15%	10%	5%
Village Hall	Building Maintenance	100%	70%	15%	10%	5%
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%
Public Works	Licensing and Testing	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	Garage Tools	100%	70%	10%	10%	10%
Public Works	Vehicle Materials & Maintenance	100%	65%	15%	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		Allocation determined by Baker Tilly			
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	25%	25%	25%	25%

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 $2,000 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.

Balanced Budget Definition

Each annual budget shall presented as balanced, meaning that revenues received during the year match the expenses anticipated in the budget year. The Village of Butler presents balanced budgets for all governmental and enterprise funds. The Village Board, from time to time, may choose to apply a portion of the Village's undesignated fund balance as a means to balance the budget. In these instances, the application of fund balance is shown as a revenue in the budget year.

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, 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.

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

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)	$10.00	per event
	g) Temporary "Class B" Wine	$10.00	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**	$5.00	annually

Miscellaneous Licenses/Permits:			
7-4-4(c)	**Direct Seller/Transient Merchant/Solicitor**	$50.00	Plus 40% Admin Fee per week NOT pro-rated
7-4-9 (a)	**Special Event Vending**	$20.00	per event
7-5-1	**Large Assemblies**		
	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**	$25.00	annually
	a) Adult Oriented Employment License	$50.00	annually
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©	**Natural Lawn Permit**	$40.00	
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**	$30.00	per Quarter
10-1-36 (c)	**Meter Alternative (south lot)**	$35.00	per Quarter
7-1-22	**Beekeeping Permit**	$25.00	annually

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	$265.00 + $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.			
	ADMINISTRATIVE FEE	40% of the TOTAL PERMIT FEE is added	
	Zoning Permit		
	Residential (1 and 2 Family & Multi-Family Units)		
	a) New Dwelling	$100.00	Plus 40% Admin Fee
	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	
	Penalty for Not Obtaining Permit(s)	DOUBLE FEES are charged if work is started	
13-1-102	**Sign Permit** (+ zoning permit)	$75.00 base fee + $1.00 per sq. ft. of sign face per sign	Plus 40% Admin Fee
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)	Plus 40% Admin Fee
	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 ($55.00 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 ($55.00 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	
	State Seal	$35.00	

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) Plus 40% Admin Fee
	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	$0.27/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	Plus 40% Admin Fee
	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	

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
	Fire Suppression Systems	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	Plus 40% Admin Fee
	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 + Admin Fee	each
	Failure to Call for Inspection	$50.00 + Admin Fee	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.

GLOSSARY OF TERMS

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

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 $2,000 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

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