VILLAGE OF BUTLER EST. 1913

# 2020 Annual Budget

# TABLE OF CONTENTS


| Description | Page No. |
|---|---|
| **Introduction Section** | |
| Letter of Transmittal | 1-3 |
| Village Organization, Historical Information & Year in Review | 5-18 |
| Performance Measurements | 19-38 |
| Budget Process, Basis, Schedule, Instrument of Adoption and Notice of Public Hearing | 39-48 |
| **Financial Overview** | |
| Summary of Revenues & Expenditures - Levy Funds | 49 |
| Executive Summary | 50-58 |
| Long Term Financial Management Plan | 59-61 |
| **General Fund** | |
| Summary of Revenues & Expenditures | 63-64 |
| Detailed Revenues | 64-68 |
| Village Board | 69-72 |
| Village Administrator | 73-76 |
| Finance | 77-80 |
| Clerk/Elections | 81-84 |
| Village Hall/Facilities Maintenance | 85-86 |
| Municipal Court | 87-90 |
| Legal Services | 91-92 |
| Police Department | 93-100 |
| Public Works | 101-106 |
| Contingency, Insurance, Technology & Contracted Services | 107-108 |

# TABLE OF CONTENTS


| Description | Page No. |
|---|---|
| **Park and Recreation Special Revenue Fund** | 109-110 |
| **Library Special Revenue Fund** | 111-116 |
| **Debt Service Fund** | 117-120 |
| **Borrowed Money Fund** | 121-122 |
| **Capital Fund** | 123-128 |
| Capital Requests | 129-134 |
| **Utility Funds** | |
| Water Utility Fund | 135-140 |
| Sewer Utility Fund | 141-146 |
| Stormwater Utility Fund | 147-152 |
| **Appendices** | |
| Existing Debt Summary as of 12/31/2019 | 153-159 |
| Personnel Wage Summary - Allocation to Utility Funds | 161-162 |
| Personnel Benefits Summary - Allocation to Utility Funds | 163-165 |
| Personnel Detail | 166 |
| Wages & Benefit Percentage Allocation to Utility Funds | 167 |
| Expense Account Cost Distribution to Utility Funds | 168-169 |
| Financial Policies | 170-171 |
| Fee Schedule | 172-179 |
| Glossary of Terms | 180-187 |

# LETTER OF TRANSMITTAL

President Tiarks and the Village Board of Trustees;

It is a great honor to present to you the 2020 Recommended Budget. Over the last four months, Village staff have dedicated countless hours to ensuring that the 2020 Recommended Budget meets the service demands of the community, continues to provide excellent programming, and uses taxpayer dollars with utmost care and responsibility. I am proud that the budget presented to you achieves these goals and more.

Reflecting back on 2019, The Village continued with a proactive mindset in addressing the needs of the community and exploring ways to make Butler the best place to live, work and play. 2019 represented the fourth year of the Village's 20 year Road and Infrastructure Improvement Plan with the reconstruction of the road and water mains on the North and South Silver Spring Frontage Roads, as well as the reconstruction of the Department of Public Works yard. This $1,300,000 project was financed through borrowing and is expected to have a useful life of 50 years.

The Village also remodeled the dated Butler Community Building in 2019. This project that was cash financed through the use of the TIF closure levy increase kicked off in March. Upgraded windows, floors, lights, bathrooms, kitchen and storage areas makes the Community Building a wonderful place to host events and for the community to gather throughout the year. A highlight of this project is included within the 2019 Year in Review.

One of the biggest endeavors the Village Board undertook in 2019 was the creation of a 3-5 year Strategic Plan. This plan aimed to identify and prioritize projects that the Village will undertake over the next 3-5 years to move our community forward. This process included outreach to both the residents and business community, two resident and business work groups, internal staff and Village Board surveys, and six hours of Village Board work sessions. The Strategic Plan, which will be formally adopted in late 2019, places emphasis on the common themes gleamed from each interested party. These focus areas included; business recruitment and retention, property maintenance, protective services, and park and recreation. Funding is included in the 2020 Recommended Budget to begin the implementation of this plan.

As part of the Village's ongoing commitment to the business community, we created a Façade Improvement Grant Program funded through the County's Community Development Block Grant Program. This program offers matching grants up to $10,000 for businesses to improve the facades of their buildings. To date, six grants have been issued.

We have also celebrated a number of staff accomplishments over the last year. In January, Police Chief David Wentlandt attended the 10 week FBI National Academy. This prestigious academy is an intense academic program for law enforcement around the world. Chief Wentlandt graduated in March and has brought back a wealth of knowledge and experience to the department.

In June, I was awarded the Jean B. Tyler Leader of the Future Award by the Wisconsin Policy Forum. This award honors outstanding leadership and achievements in local government by an individual under 40 years of age. I thank the Village Board and staff for their support and assistance in helping our organization achieve success. Without them, my professional accomplishments would not be possible.

# LETTER OF TRANSMITTAL

I am proud to report that the 2020 Budget is fully funded, contains increased service levels, and provides the necessary resources for staff to continue to provide exceptional service to the residents, businesses and visitors of the Village of Butler. As with prior years, 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. The appendix includes a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms. Revenues and expenses are projected and budgeted for using a look back method of prior years' actual revenue/expense coupled along with known activities throughout the year (grant award, non-reoccurring expense, etc.).

There are several socio-economic and legislative factors that affect the 2020 Recommended Budget and the ability for the Village to provide quality services long term. There was an error in the 2018 assessment records which caused an inflated assessment total in the creation of the 2019 budget and corresponding property tax levy. To account for this error, the Village will reduce our 2020 allowable tax levy by $16,972. Additionally, the State of Wisconsin continues to reduce the amount of local control local governments across the State may exercise. State imposed property tax levy limits continue to stress our operating budget and make it difficult, if not impossible, to address the long term operating needs of our community. Without significant changes to this legislation, the Village will not be able to sustain current service levels. In 2020 the State has frozen Cable TV Franchise Fees to 2019 levels. These fees are charged to the Cable TV providers (Charter, AT&T, etc) for operating within the Village. This will have a negative long term impact.

<u>2020 Budget Assumptions and Significant Impacts</u>

- Reduction in allowable property tax levy of $16,972.
- Increase in State Transportation Aids of $24,160 or 14.95%.
- Significant capital purchases included in the 2020 budget, financed through the tax levy and grant funding, include; electronic signboard, entryway signage, village hall camera upgrade, Hampton Avenue banners/décor, and painting of the water tower.
- Increased funding to the Butler Volunteer Fire Department in the amount of $14,600.
- Health insurance premiums through the State program increased roughly 3% across the board. The Village pays 88% of the monthly premium and the employee pays 12%.
- Wisconsin Retirement System (WRS) mandated retirement contribution increased to 13.5% for non-represented employees (all but sworn police officers), of which the employee pays 6.75% and the Village pays 6.75%. Retirement contribution rates for represented employees (sworn police) decreased to 18.49%, of which the employee pays 6.75% and the Village pays 11.74%.
- Water Utility Rates were approved by the Wisconsin Public Service Commission in 2019 and went into effect July 1, 2019.
- There is no rate increase in the Sewer Utility. There is a 9.57% increase in the Stormwater Utility, from $21.53 per ERU per quarter to $23.59 per ERU per quarter. This is an $8.24 annual increase for the average homeowner.

- Creation of Fund 101- Park and Recreation Special Revenue Fund. This fund will segregate revenues and expenditures associated with Butler Park and Recreation Programs to more accurately account for programs and to plan for future park upgrades.
- Parking tickets will increase from $20 to $25 per ticket. The cost increase is to cover the lost revenue from removing parking meters on Hampton Avenue.
- The Village's 2019 assessed value is $251,291,400, a increase of 1.30% from 2018.
- Total property tax revenue increase by $4,696 or 0.23% resulting in a municipal tax rate of $8.08, a decrease of 1.05%.
- Total 2020 General Fund Budget is $2,250,041 a 4.37% or $94,272 increase from the 2019 General Fund Budget. This is due to overall expenditure increases as well as a change to a number of employee benefit changes.

2019 proved to be an exciting, busy, and accomplished year for the Village. The action we took in 2019 and that will continue into 2020 will set our organization and community up for success into the future, and will continue to make Butler an attractive place to live, visit, and open a business.

As always, this budget and document budget would not be possible without the talented and dedicated department heads and staff the Village employs. Our team works collectively to ensure that we provide the highest quality of services with integrity and respect. I am proud of the work each member of our organization does on a daily basis and am honored to lead them into another year of success.

Thank you for your time and effort reviewing the 2020 Recommended Budget.

Respectfully Submitted,

Kayla J. Chadwick

Kayla J. Chadwick
Village Administrator/Clerk

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# VILLAGE OFFICIALS AND ADMINISTRATION

## Village Board of Trustees

| | |
|---|---|
| Patricia Tiarks | Village President |
| Bill Benjamin | Village Trustee |
| Michael Thew | Village Trustee |
| Gerald Orvis | Village Trustee |
| Tom Sardina | Village Trustee |
| Mark Holdmann | Village Trustee |
| Paul Kasdorf | Village Trustee |

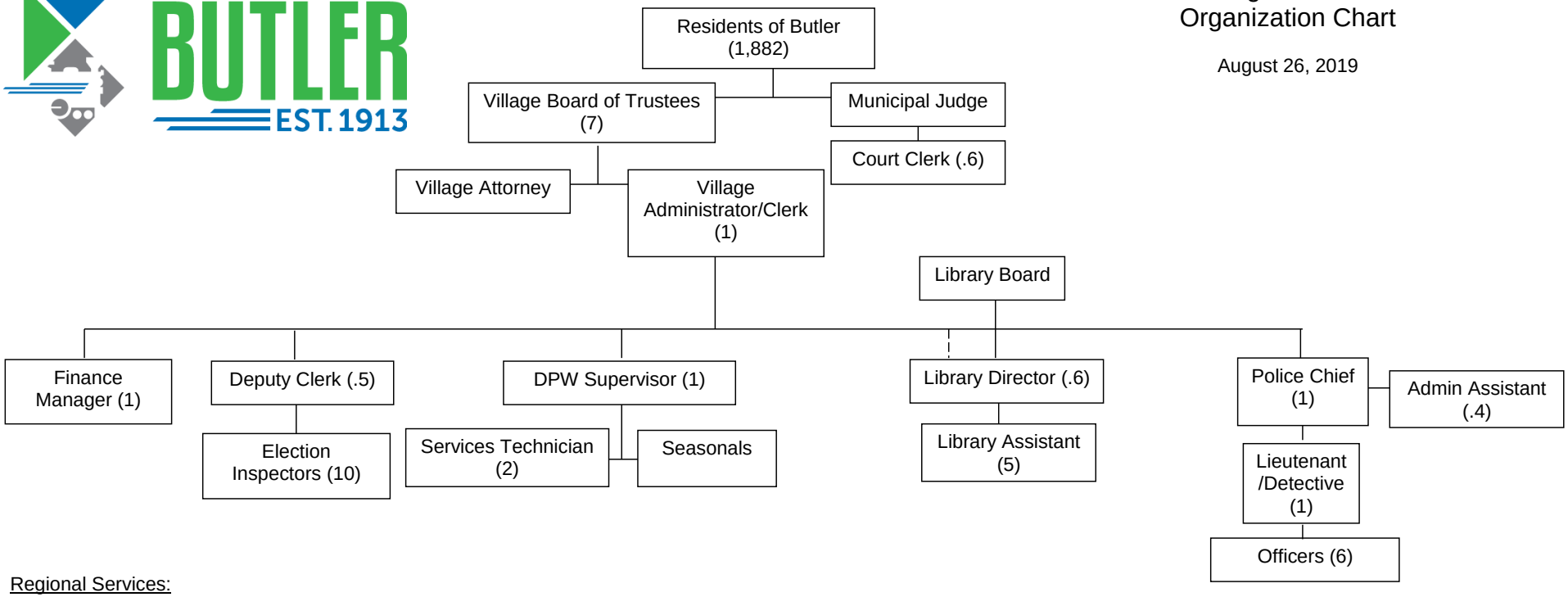
## Administrators

| | |
|---|---|
| Kayla Chadwick | Village Administrator/Clerk |
| David Wentlandt | Chief of Police |
| Jim Bremberger | Public Works Supervisor |
| Jodi Kessel Szpiszar | Library Director |
| Patrice Bera | Finance Manager |
| Carolyn Jahnke | Deputy Clerk |
| Charlene Benjamin | Library Board President |
| Pete Zoulek | Fire Chief |
| Paul Alexy | Village Attorney |
| Roger Benjamin | Municipal Judge |

# VILLAGE ORGANIZATIONAL CHART

Village of Butler
Organization Chart

August 26, 2019

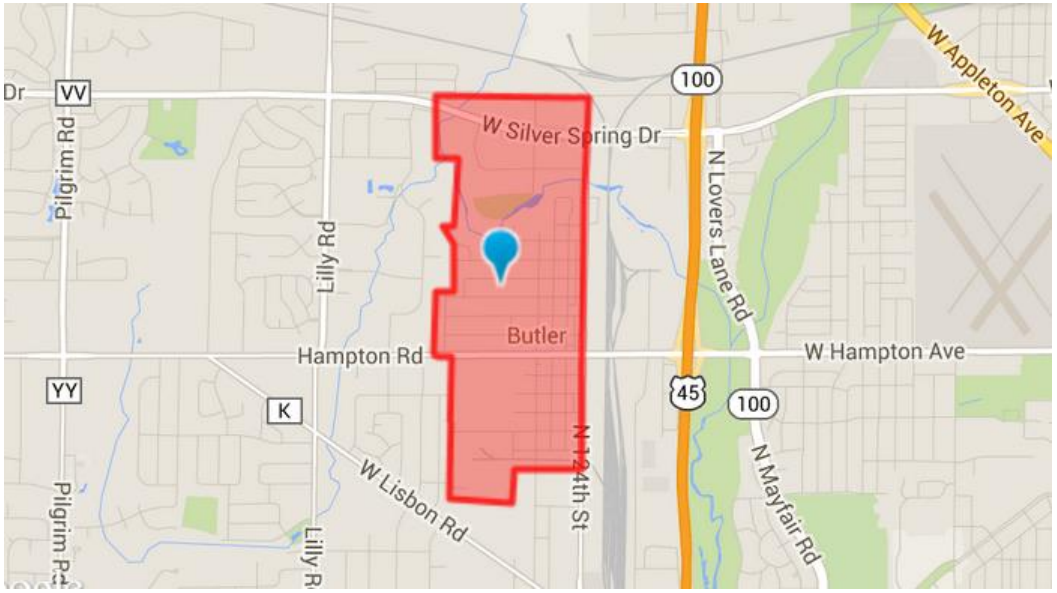



Regional Services:
WCC – Waukesha County Communications Center
HAWS – Animal Control

Contracted Services:
Butler Volunteer Fire Department – Fire & EMS
SafeBuilt – Building Inspection
R.A. Smith National – Engineering Services
Taylor Computer Services – IT Management

The Village of Butler is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve two 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

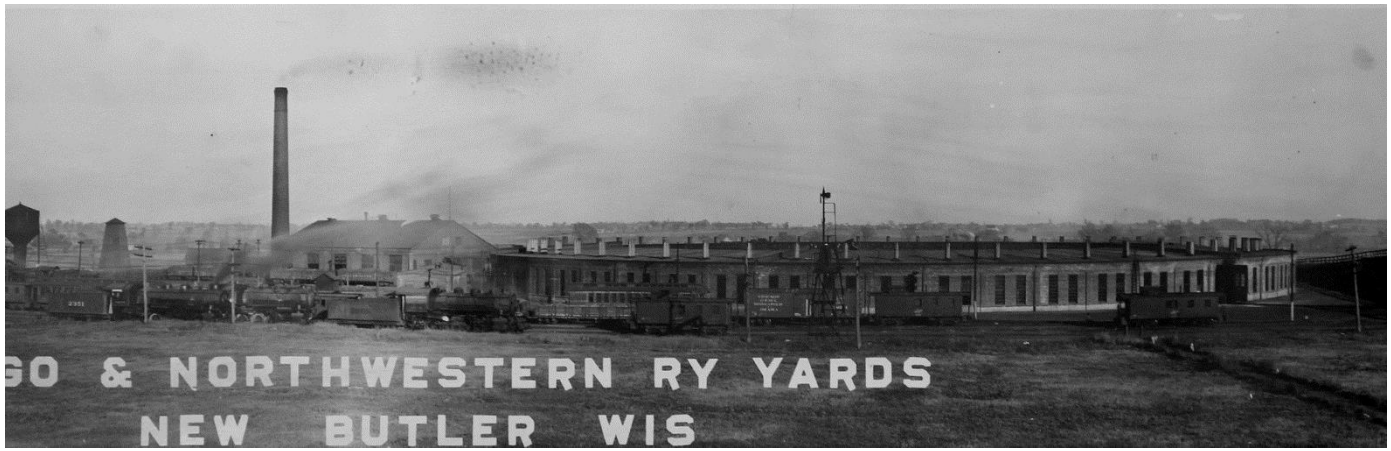


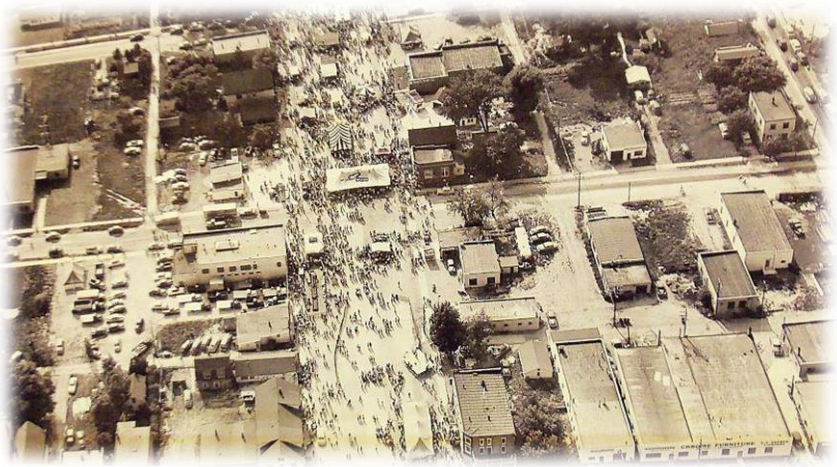

Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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:** 1,824

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

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

**Population by Race:**
- **White:** 86.8%
- **Hispanic:** 4.1%
- **Asian:** 1.3%
- **African American:** 5.1%
- **Other:** 2.7%

**Population by Age:**
- **Median Age:** 42.9
- **0 to 19:** 18.1%
- **19 to 44:** 34.8%
- **45 to 64:** 28.8%
- **65 & Over:** 18.3%

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

**Personal Income:**
- **Median household income**: $41,925
- **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:** $163,900

Source: US Census & American Community Survey Data
Waukesha County Center for Growth Community Profile

## Top Taxpayers

| Business/Owner Name | Address | Type of Business | Assessed Valuation |
|---|---|---|---|
| Wisconsin Becknell Investors, LLC | 4410 N. 132nd Street | Multi-tenant/Commercial | $7,500,000 |
| WHPC-Hampton Regency, LLC | 12999 W. Hampton Avenue | Multi-Family Residential | $5,600,000 |
| WIS-Pack Foods (Cargill) | 4700 N. 132nd Street | Food Processing | $4,936,200 |
| Milwaukee Insulation | 4700 N. 129th Street | Commercial | $4,610,000 |
| Western States Envelope Company | 4480 N. 132nd Street | Paper Manufacturing | $4,270,700 |
| Lafayette Building, LLC | 12855 W. Silver Spring Drive | Multi-tenant/Commercial | $3,500,000 |
| Butler Square | 12805 W. Hampton Avenue | Multi-Family Residential | $3,328,000 |
| Molded Rubber and Plastics | 13161 W. Glendale Avenue | Manufacturing | $2,721,600 |
| Interstate Power Systems | 13015 W. Custer Avenue | Manufacturing | $2,612,300 |
| Reis Graphics | 12727 W. Custer Avenue | Commercial Printing | $1,961,200 |

## Top Employers

| Business Name | Address | Type of Business | Est. Number of Employees |
|---|---|---|---|
| Western States Envelope Company | 4480 N. 132nd Street | Paper Manufacturing | 700 |
| Cargill Meat Solutions | 4700 N. 132nd Street | Meat Products | 400 |
| Interstate Power Systems | 13015 W. Custer Avenue | Engine & Diesel Repair | 155 |
| Security Personnel, Inc | 12521 W. Hampton Avenue | Security Guard & Patrol | 150 |
| Molded Rubber and Plastic Corp | 13161 W. Glendale Avenue | Rubber Supply Manuf. | 120 |
| Kelbe Brothers Equipment Company | 12770 W. Silver Spring Drive | Excavating Contractors | 70 |
| Ries Graphics | 12727 W. Custer Avenue | Commercial Printing | 65 |
| Polyak Distributors | 5431 N. 131st Street | Delivery Service | 60 |
| Packerland Rent-A-Mat, Inc | 12580 W. Rohr Avenue | Wholesale Mats | 50 |
| Waukesha County Nutrition Site | 12999 W. Hampton Avenue | Government Offices | 40 |

# 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.

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

***Values Statement:*** The employees of the Village of Butler, through cooperation and teamwork, are committed to providing the highest level of service with honesty and integrity to the community we serve. We will take pride in providing effective and dependable services while striving to achieve excellence through vision, planning and innovation.

# 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, 2019**

Christopher P. Morrill

Executive Director

For the fourth, consecutive year, 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, 2019. 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.

# 2019 Year in Review

2019 was one of our most productive years yet! Let's take a look back at some our biggest accomplishment.s

# Same Building, New Look

This spring the Village kicked off a complete remodel of the Village's Community Building at Frontier Park. The Community Building is home to most all Village events and celebrations, as well as, open to the public for private rentals. The building is rented nearly 150 days of the year.

Looking to match the current layout of the building with an updated and modern design, the Village enlisted the help of Zimmerman Architectural Studios to design the building interior. After a public bidding process, Peter Schwabe, Inc was awarded the bid to remodel the facility. The 8 week project timeline meant that there was little disruption to the public rental schedule. The remodel included new and expanded windows, doors, kitchen, and bathrooms.

# An Academy Graduate

In January, Chief Wentlandt had the opportunity to attend the FBI National Academy in Quantico, Virginia. The FBI National Academy is a professional course of study for U.S. and international law enforcement managers nominated by their agency heads because of demonstrated leadership qualities. The 10-week program—which provides coursework in intelligence theory, terrorism and terrorist mindsets, management science, law, behavioral science, law enforcement communication, and forensic science—serves to improve the administration of justice in police departments and agencies at home and abroad and to raise law enforcement standards, knowledge, and cooperation worldwide.

# Open for Business

We have welcomed some wonderful new businesses to Butler! Join the Village in welcoming;

| | | |
|---|---|---|
| Spray 1 Auto Body | 4525 N. 125th St | Auto Body Repair |
| Frank Armstrong Entp | 12601 W. Silver Spring Rd | Construction |
| Milwaukee Walk-In Vet | 4577 N. 124th St | Veterinary Clinic |
| City of Refuge Kingdom Ministry | 4799 N. 126th St | Church |
| Living Well Home Health Care | 5145 N. 124th St | Home Health Care Company |
| Absolute Home Care | 12605 W. Courtland Ave | Community Based Residential Facility |
| FLOOR 360 | 12500 W. Silver Spring Dr | Flooring Center and Warehouse |
| Helens Supportive Service | 4788 N. 126th St | In-Home Care Services |
| Quality Control Towing | 4514 N. 127th St | Towing and Salvage |
| Digital Scott Photography | 12714 W. Hampton Ave | Photography Studio |
| Viking Electric | 13111 W. Silver Spring Dr | Electrical Supply Distributor |
| Zero.3 CBD | 4701 N. 124th St | Retail Sales of CBD Products |
| AR Antiquates | 12503 W. Hampton Ave | Wholesale Motor Vehicle Licensing |
| Scoops Bar & Grill | 4753 N. 124th St | Full Service Bar & Resturaunt |

# Planning for the Future

This year, we embarked on our 5 year Strategic Plan. This process involved a community and business survey, focus groups, and 6 hours of Village Board work sessions. This plan is designed to outline community priorities that the Village Board and staff will work to accomplish over the next 3-5 years. This plan will also include a new mission, vision, and values statement that the Village will operate under. Our goal is to address the ever-changing needs and wants of the community while still maintaining a safe and vibrant community. Some of the cornerstones of the plan include;

1. Business Recruitment and Development
2. Communication
3. Property Maintenance
4. Public Safety
5. Programs and Services
6. Financial Stability

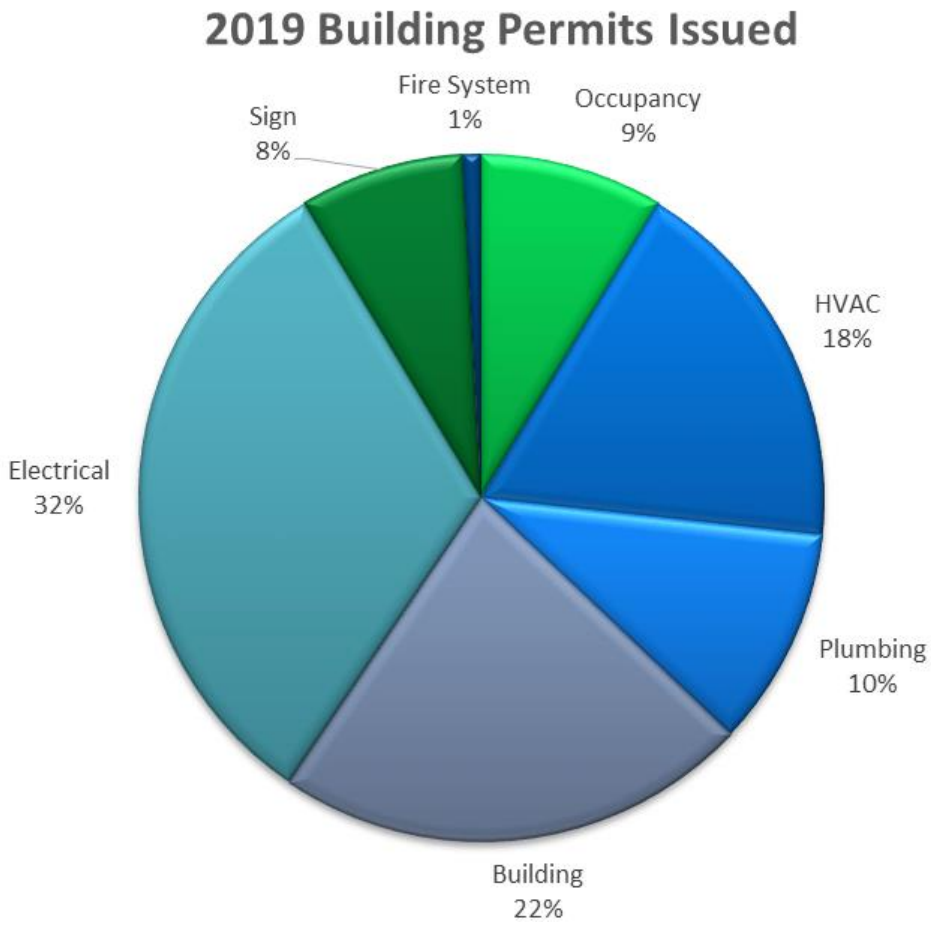
This fall the Village Board formally adopted this plan and initiatives are incorporated in the 2020 Budget.

department
friendly
Butler
village
small
DPW
like
staff
quiet
Public
home
streets
police
town
works
Village
safe
feel
great
Small
fire
Frontier
Police
job
park
library
good
community
public
always
atmosphere
close
Great
Dept
Love
neighbors
beautiful
Hampton
Fire
snow
clean
work
hard
people
love
nice
need
think
know
Hall
main
response
services
winter
Milwaukee
improvements
Maintenance
questions
wonderful
Library
affordable
appreciated
really
activities
relatively
shopping
look
year
well
much
Quiet
office
place
live
walk
updates
Keep
freeway
Park
excellent
location
school
administration
done
family
Nice
easy
It's
now
Staff
Church
Friendliness
Community
improving
neighborhoods
Department
Wauwatosa
provided
Christmas
Quick
Nice
National
Wonderful
Friendly
Better's
presence
keeping
Thank
Clean
Clarke
Good
Hamilton
Work
Night
Nice
Friendly
Great
Good
Clean
Safe
Small
Village
Police
Park
Library
Community
Public
Frontier
Great
Butler
Friendly
Small
Village
Department
Police
Town
Safe
Great
Feel
Fire
Park
Library
Community
Public
Job
Good
Close
Always
Atmosphere
Staff
Home
Streets
Like
Quiet
Beautiful
Neighbors
Maintenance
Work
Hard
People
Love
Nice
Need
Think
Know
Hall
Main
Response
Services
Winter
Milwaukee
Improvements
Dept
Activities
Relatively
Shopping
Look
Year
Really
Well
Much
Snow
Clean
Fire
Library
Affordable
Appreciated
Keeping
Office
Place
Live
Walk
Updates
Freeway
Hampton
Quiet
Keep
Staff
Public
Information
Administration
Excellent
Location
School
Park
Family
Nice
Easy
It's
Now
Staff
Church
Friendliness
Community
Improving
Neighborhoods
Department
Wauwatosa
Provided
Christmas
Quick
Nice
National
Wonderful
Friendly
Better's
Presence
Thank
Clean
Clarke
Good
Hamilton
Work
Night
Nice
Friendly
Great
Good
Clean
Safe
Small
Village
Police

# 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. 2019 represents the fifth year of this program. You will notice in the following report that we continue 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.

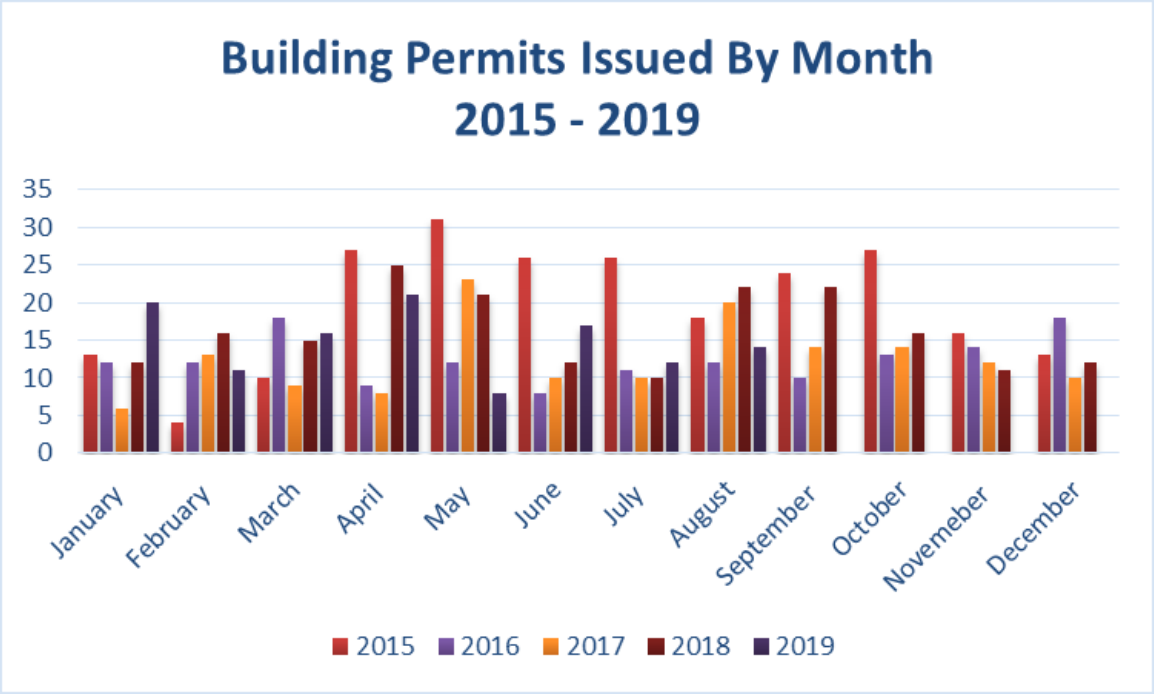
# ADMINISTRATION

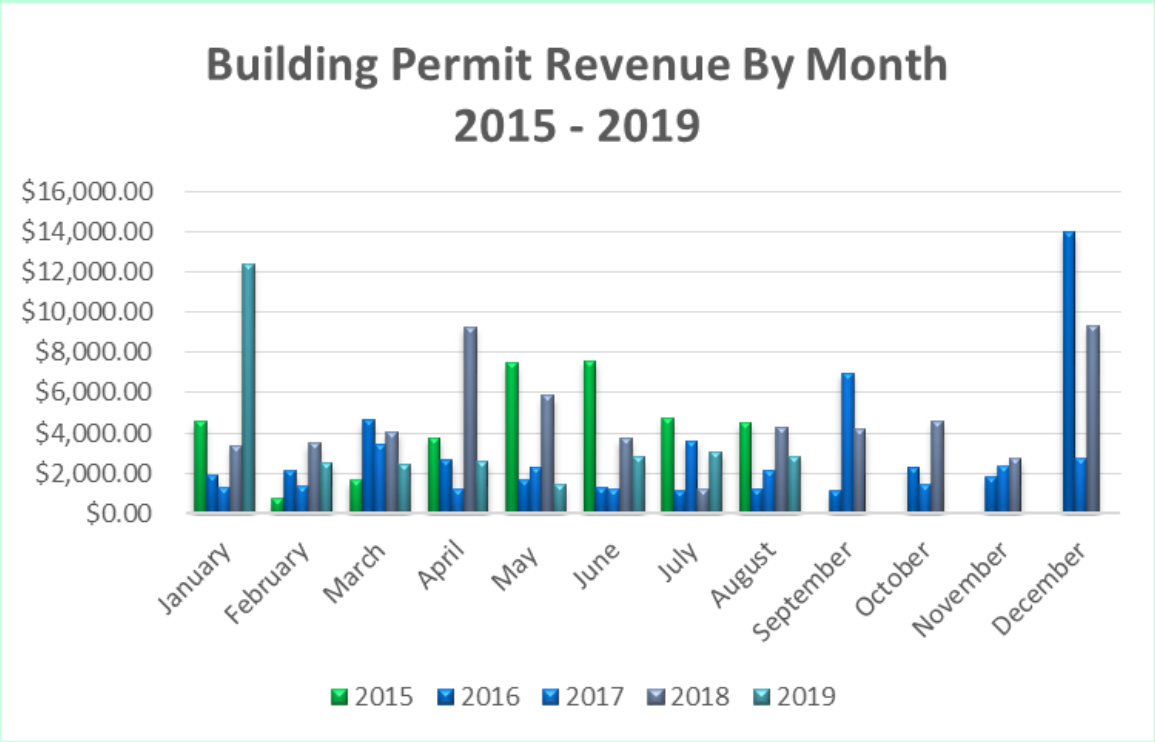



The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. Data 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.

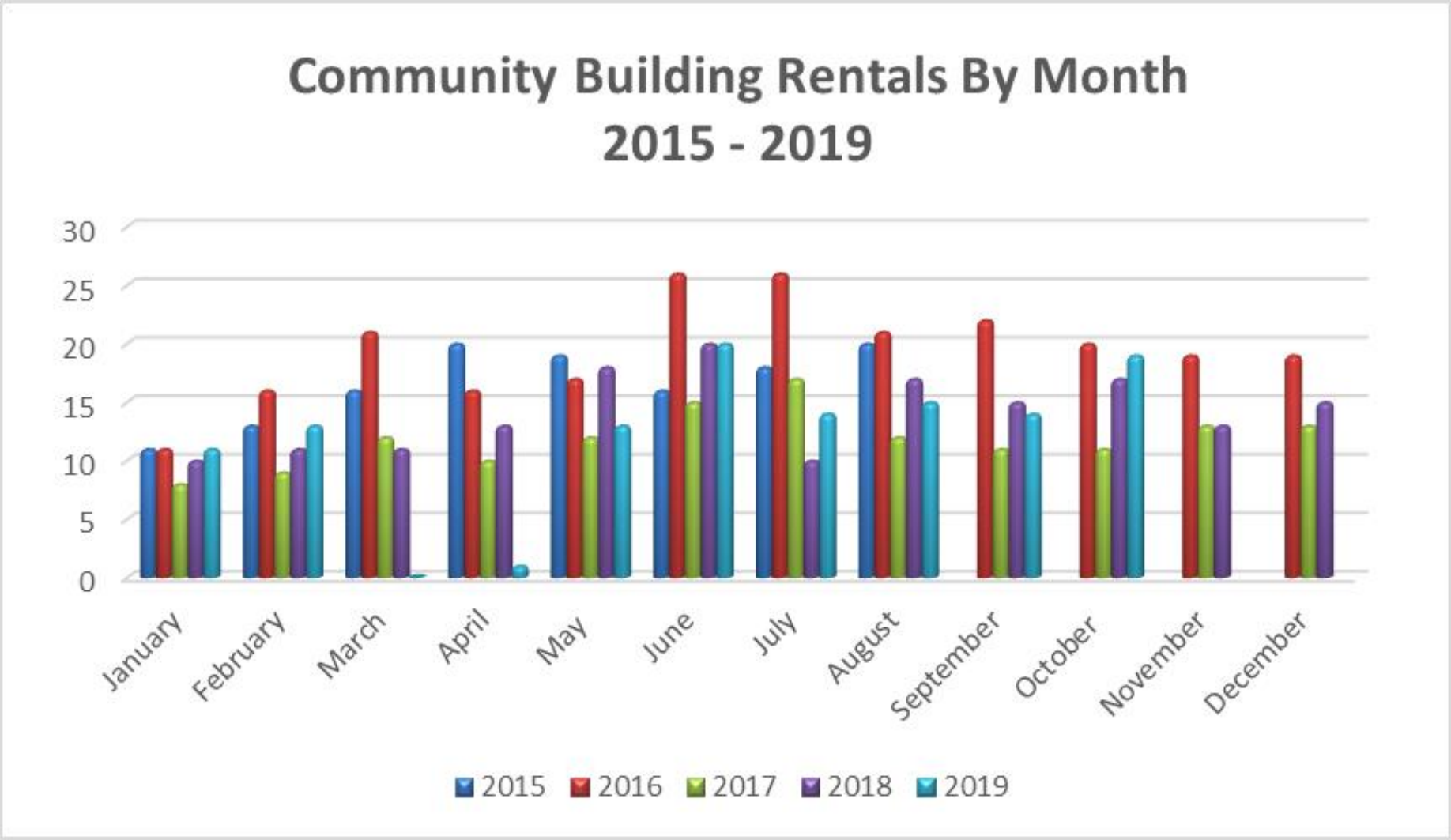



Permits issued in 2019 are in line with monthly permits issued in 2018. In 2015 there were 235 total permits issued, 149 in both 2016 and 2017, and 194 in 2018. To date (Jan-Aug) in 2019 there have been 119 total permits issued.

Obviously there is a correlation between permit volume and permit revenue. Permit revenue was a record high in 2018 due to some major project. Though permits issued in 2019 is trending the same as 2019, permit revenue is expected to be significantly less due to smaller projects.

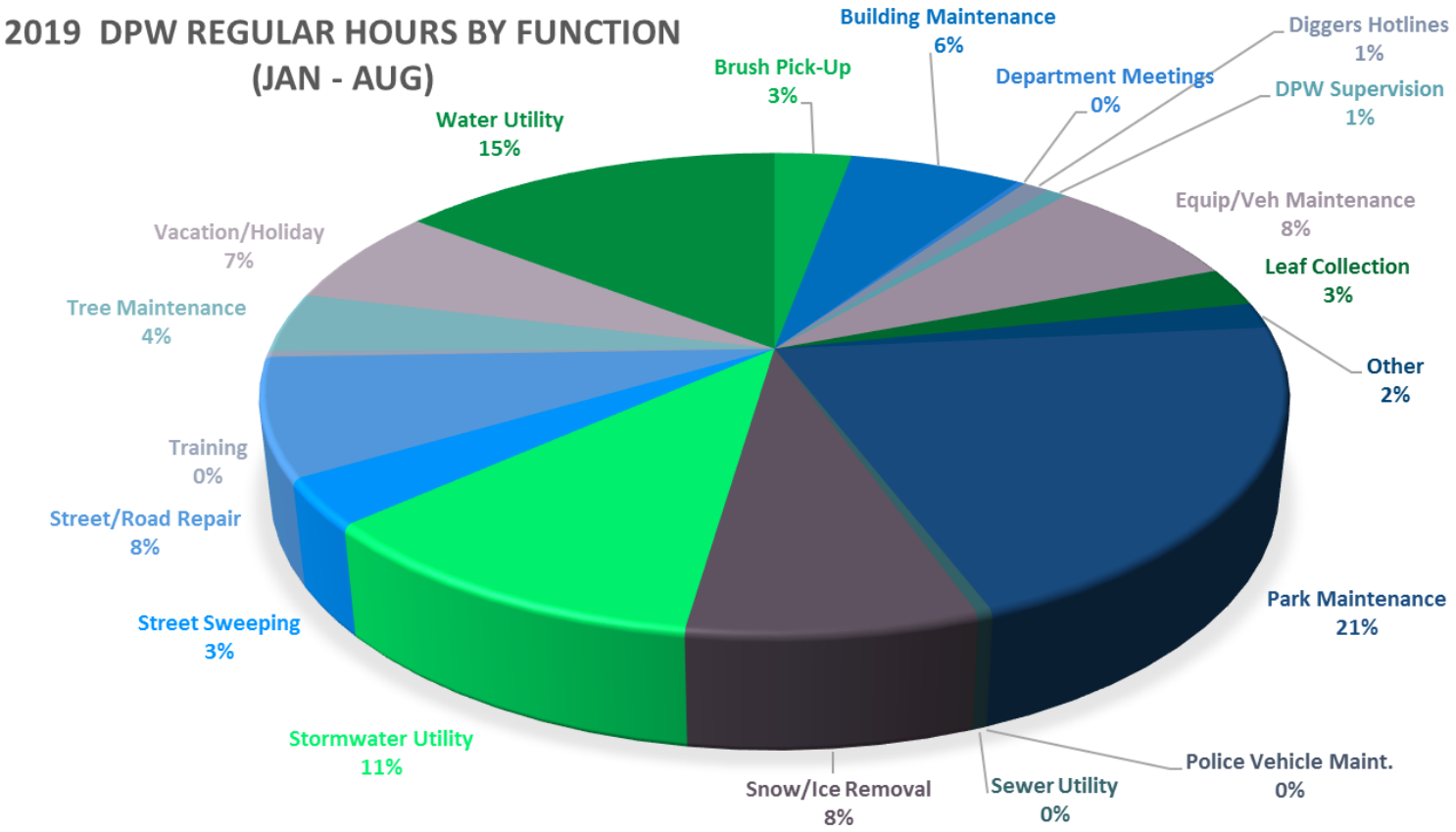
The Village's building inspection firm, Safebuilt retains 80% of all permit revenue, with the Village retaining the remaining 20% plus the administrative fee.

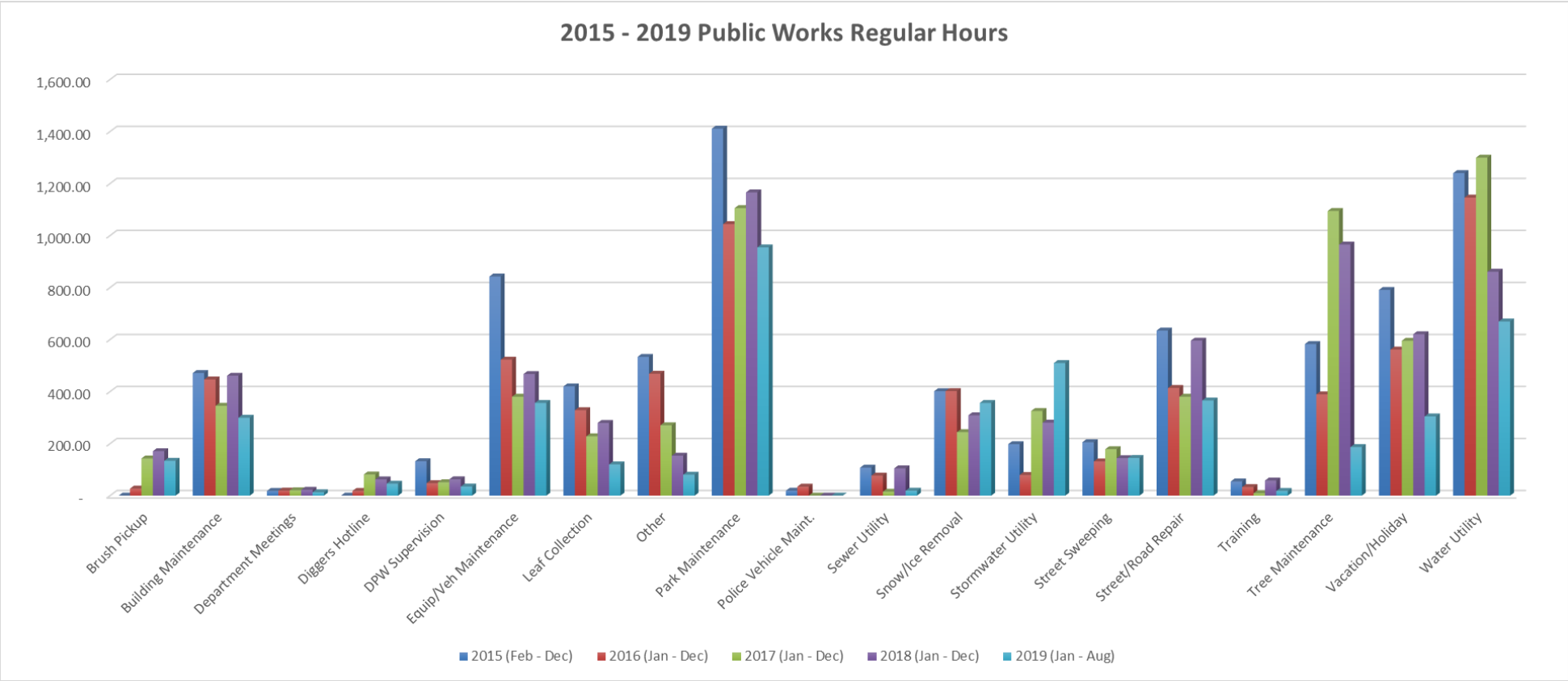

Community Building Rentals By Month
2015 - 2019
30
25
20
15
10
5
0
January
February
March
April
May
June
July
August
September
October
November
December
2015
2016
2017
2018
2019

# Public Works

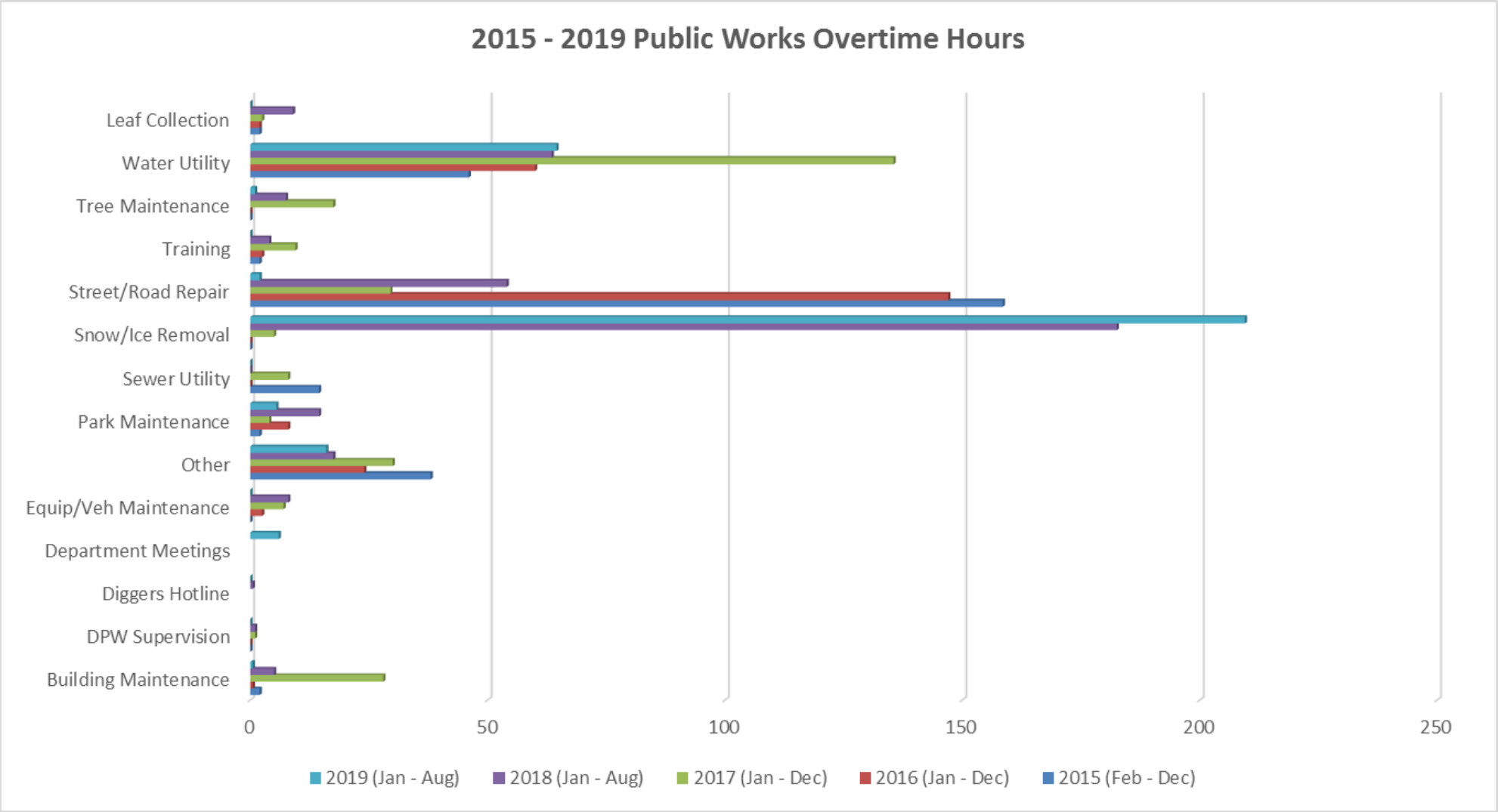
In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2019 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.

As expected, since this data is skewed towards summer activities that Tree Maintenance and Park Maintenance are the largest consumers of DPW time. Due to the 2019 road project, we see road and utility work also consuming large portions of DPW time.



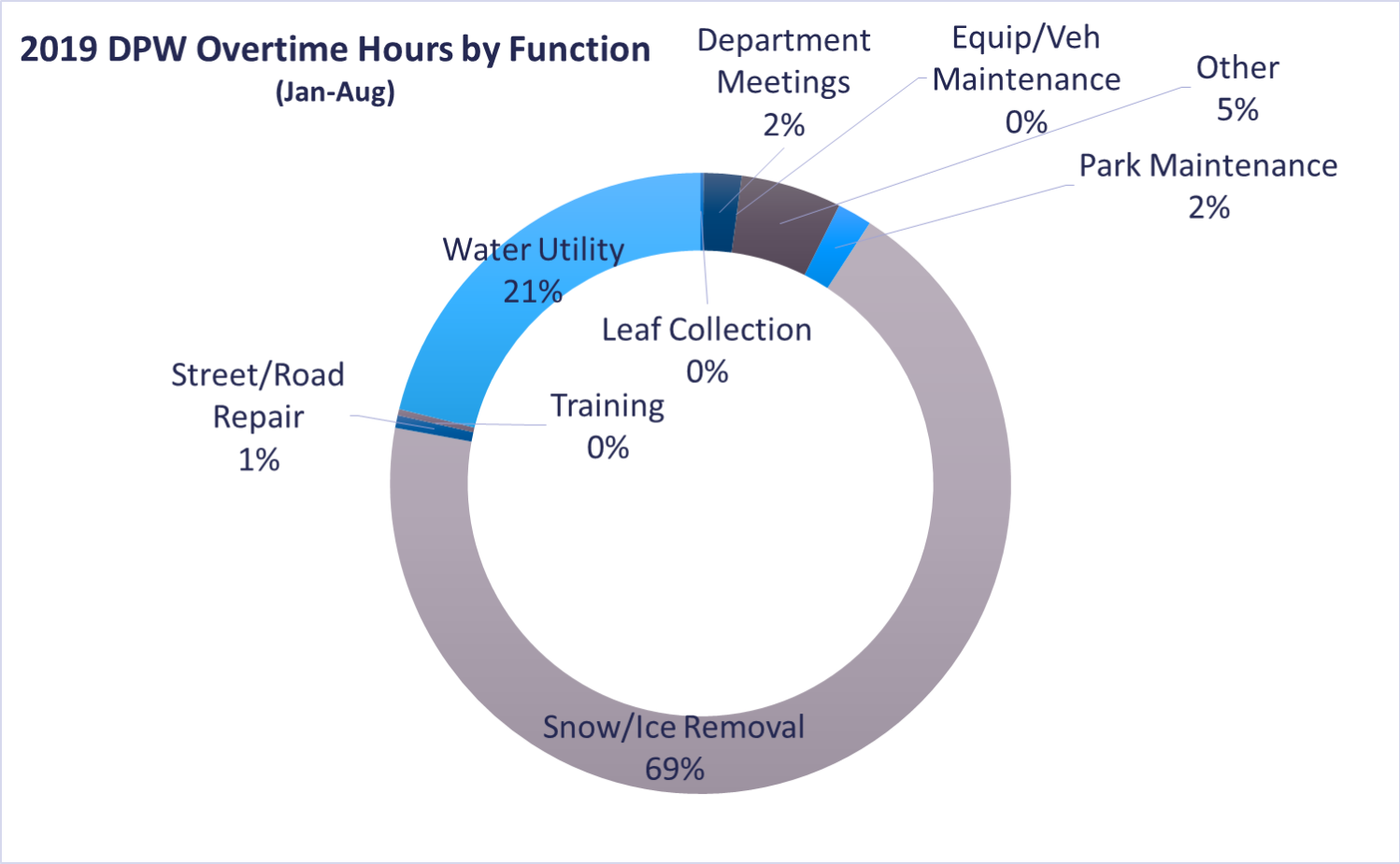



This graph compares the data we have collected for Public Works regular hours over the last five years. As shown, large uses of time are consistent from year to year. Park maintenance, Water utility, and Equipment Maintenance are all main and essential functions of the Public Works Department and therefore consume a lot of staff time. Overall, the majority of DPW hours by function have been more evenly distributed in 2019.

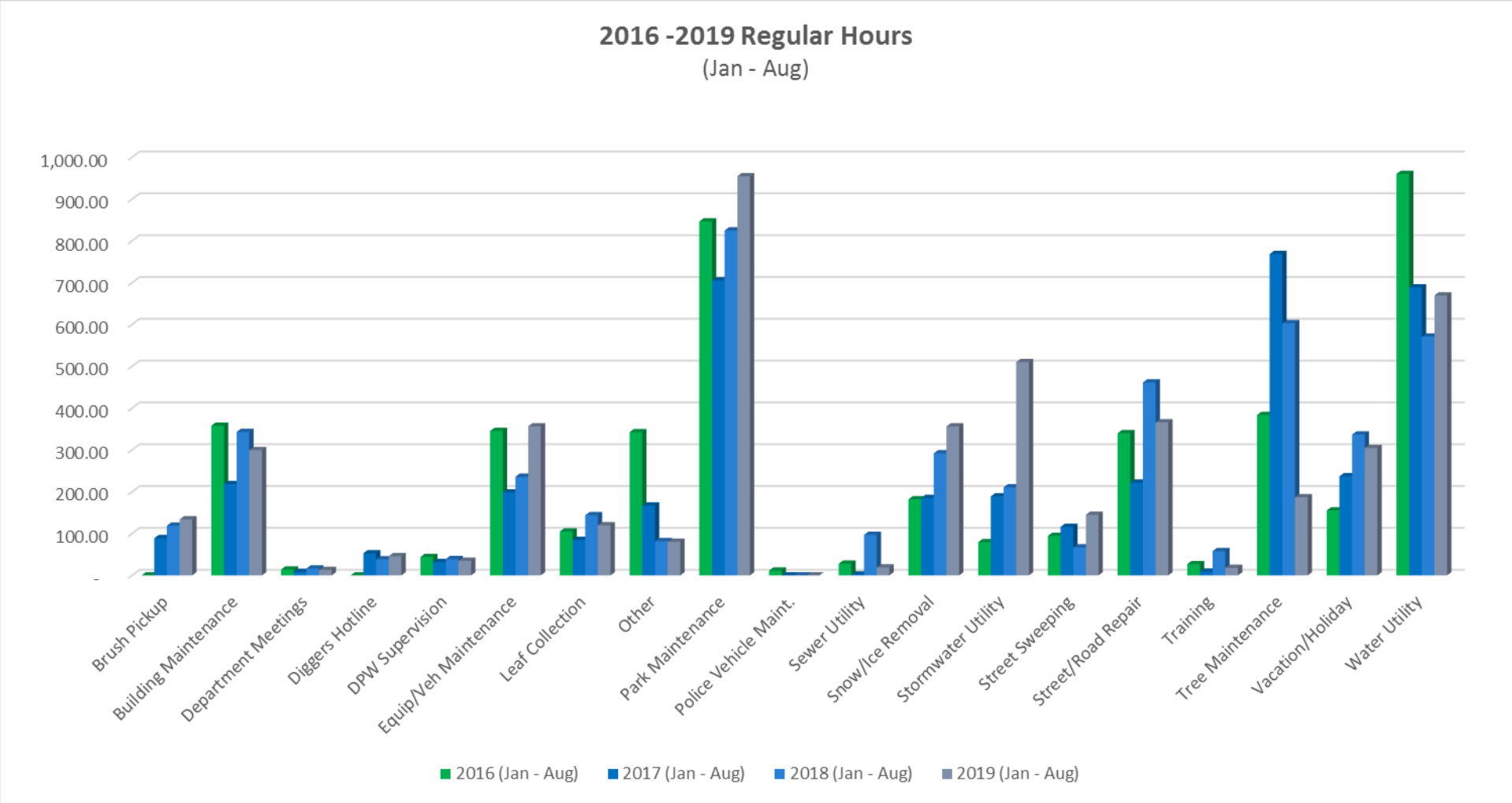

2015 - 2019 Public Works Overtime Hours
Leaf Collection
Water Utility
Tree Maintenance
Training
Street/Road Repair
Snow/Ice Removal
Sewer Utility
Park Maintenance
Other
Equip/Veh Maintenance
Department Meetings
Diggers Hotline
DPW Supervision
Building Maintenance
0
50
100
150
200
250
2019 (Jan - Aug)
2018 (Jan - Aug)
2017 (Jan - Dec)
2016 (Jan - Dec)
2015 (Feb - Dec)

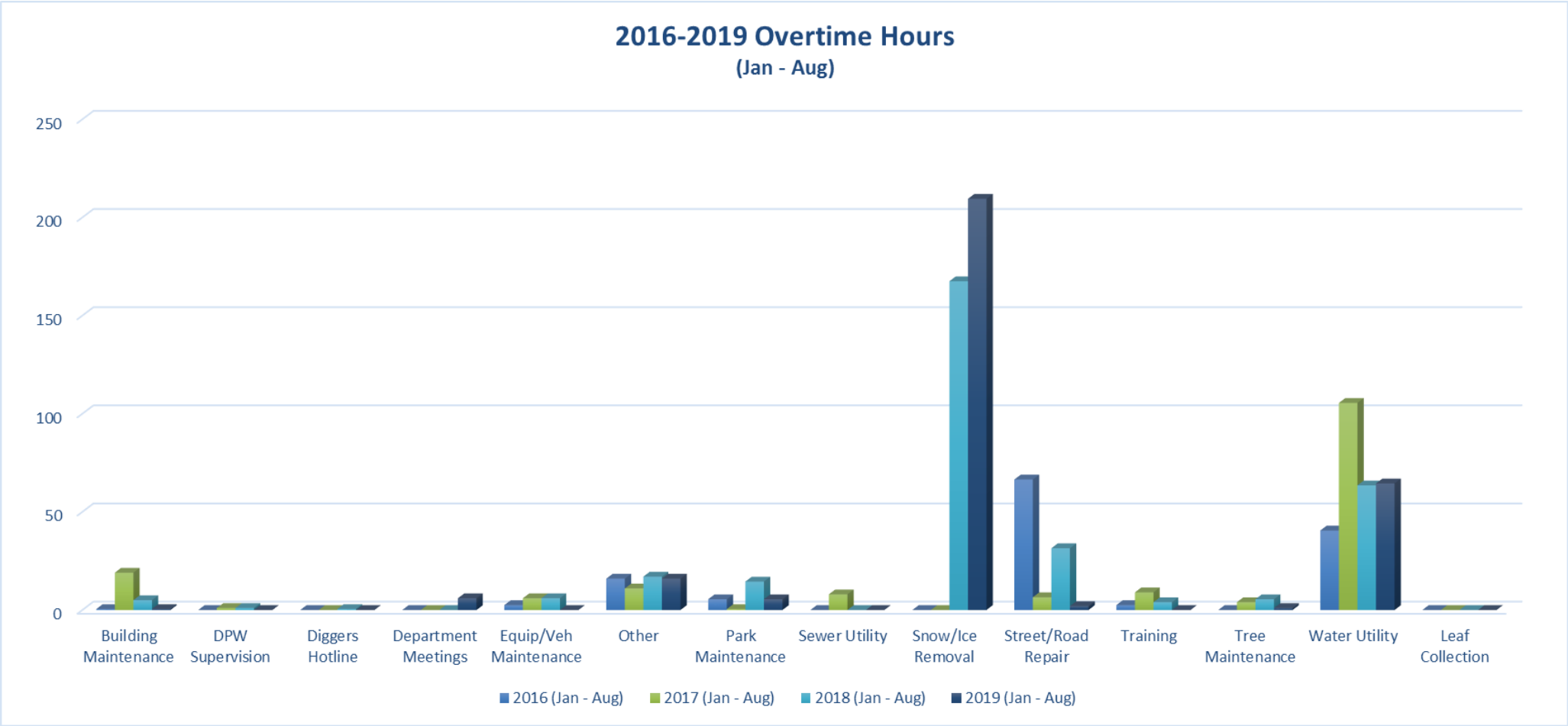
DPW Overtime hours are shown for January – August of 2019. As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are clear and safe for travel.

Again, due to the DPW involvement in the oversight and some utility related projects in coordination with the Road Improvement Project, we see that overtime for street/road repair and utilities account for significant portions. This will be an annual use of overtime for the foreseeable future due to the 20 year road CIP program.




As expected Water Utility and Snow and Ice Removal account for the largest allocation of overtime hours from year to year. These two functions have the most unpredictable events and many cases require a full crew for many hours to complete. This information is helpful in budgeting for overtime and allocating amongst the General Fund and Utility Fund.


2016 -2019 Regular Hours
(Jan - Aug)
1,000.00
900.00
800.00
700.00
600.00
500.00
400.00
300.00
200.00
100.00
-
Brush Pickup
Building Maintenance
Department Meetings
Diggers Hotline
DPW Supervision
Equip/Veh Maintenance
Leaf Collection
Other
Park Maintenance
Police Vehicle Maint.
Sewer Utility
Snow/Ice Removal
Stormwater Utility
Street Sweeping
Street/Road Repair
Training
Tree Maintenance
Vacation/Holiday
Water Utility
2016 (Jan - Aug)
2017 (Jan - Aug)
2018 (Jan - Aug)
2019 (Jan - Aug)


2016-2019 Overtime Hours
(Jan - Aug)
250
200
150
100
50
0
Building Maintenance
DPW Supervision
Diggers Hotline
Department Meetings
Equip/Veh Maintenance
Other
Park Maintenance
Sewer Utility
Snow/Ice Removal
Street/Road Repair
Training
Tree Maintenance
Water Utility
Leaf Collection
2016 (Jan - Aug)
2017 (Jan - Aug)
2018 (Jan - Aug)
2019 (Jan - Aug)

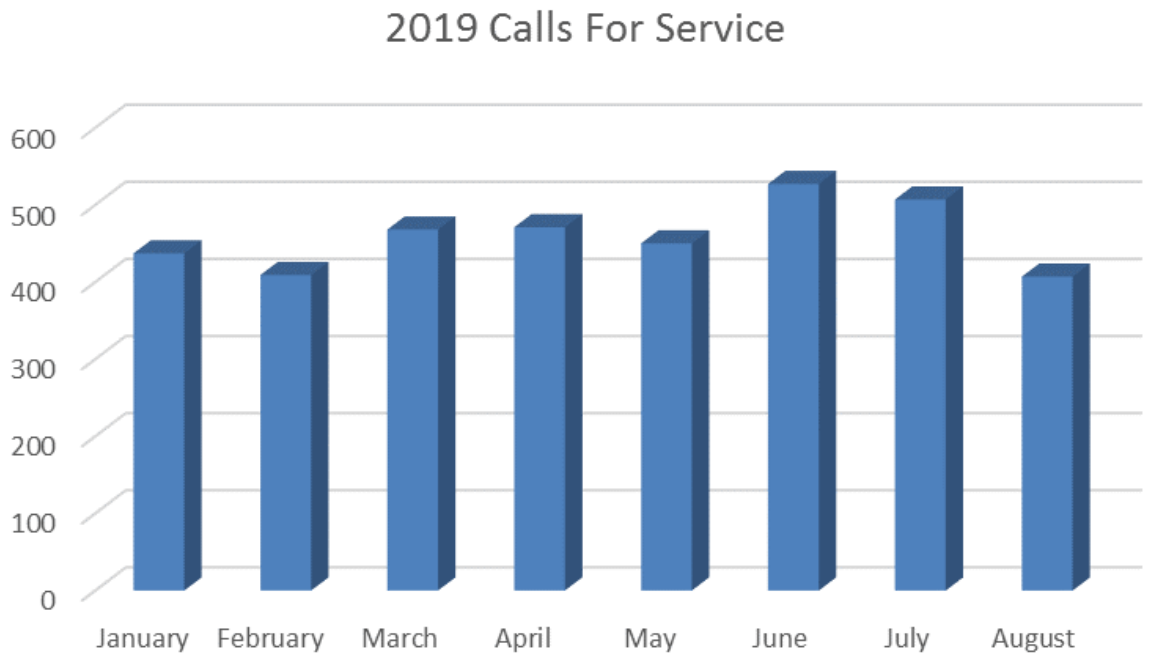
# Police and Court

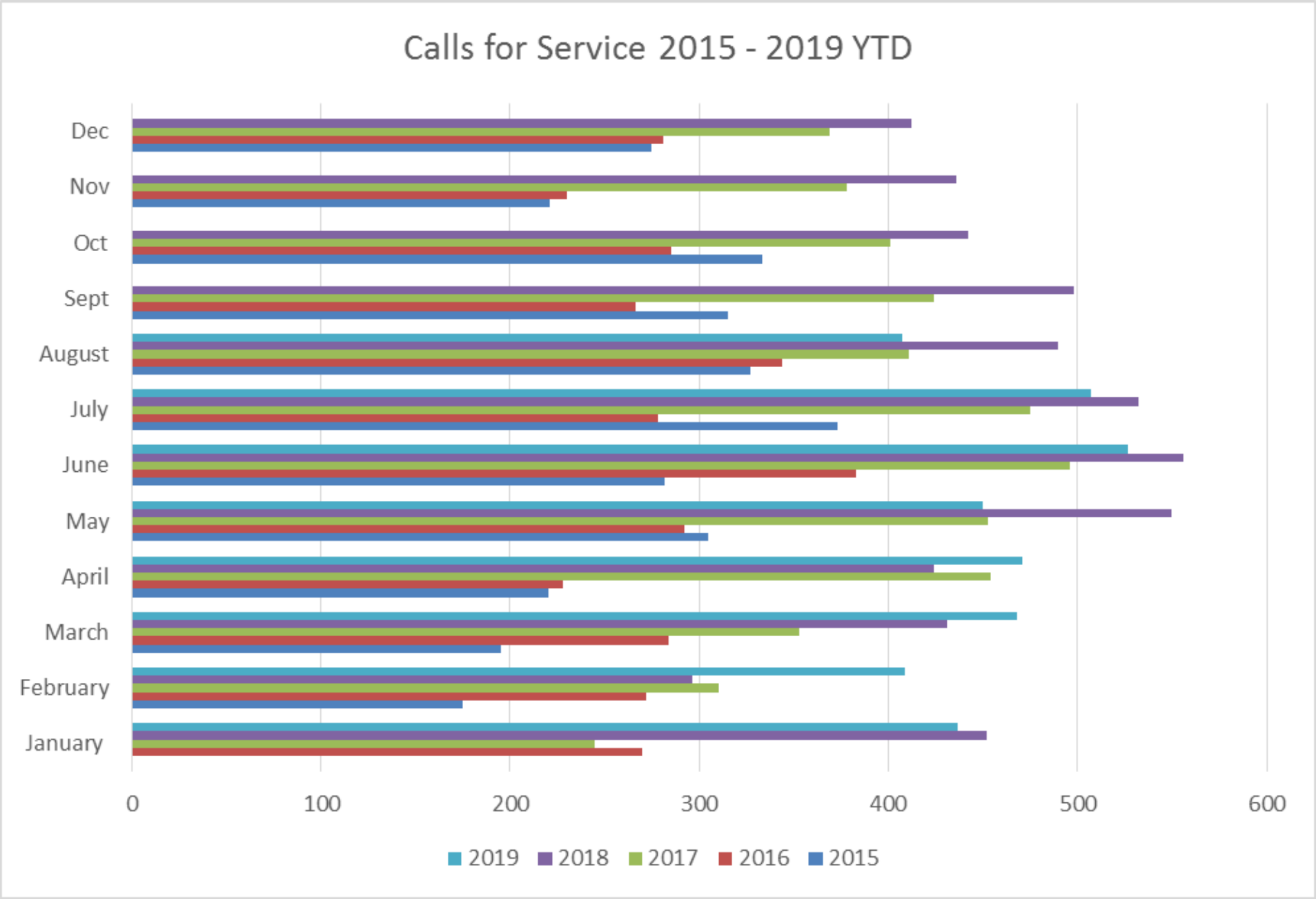
The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

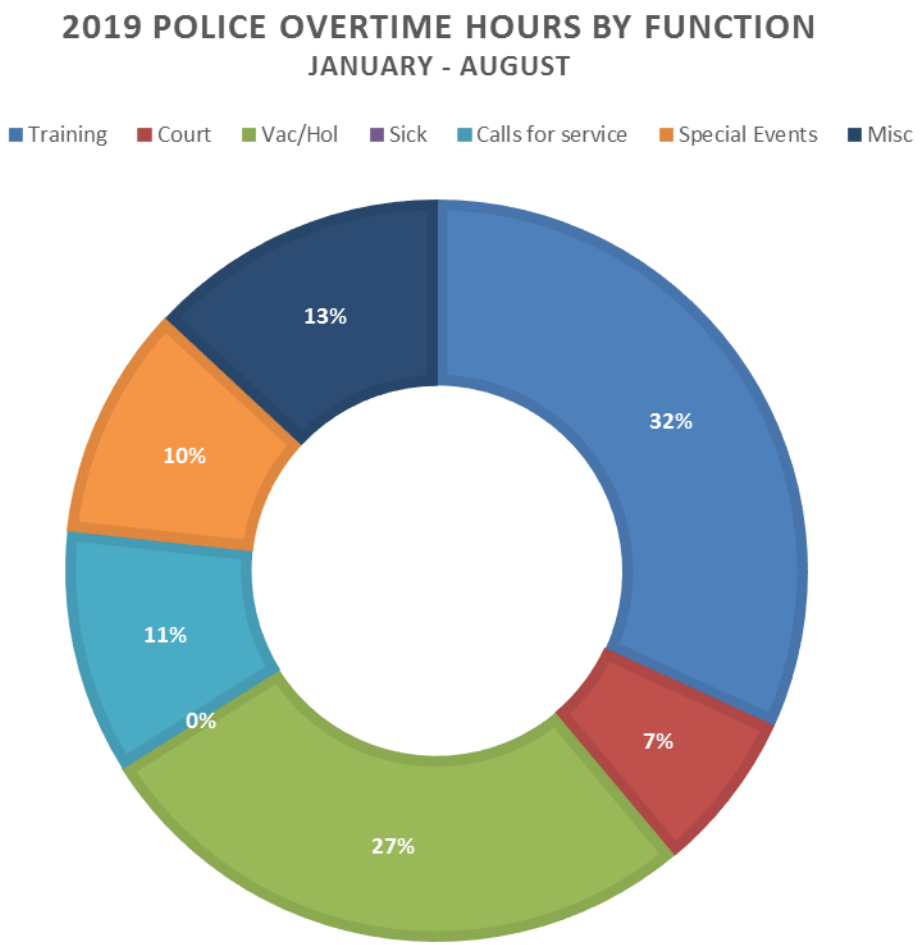
Once more data is collected, we will be able to determine if there are trends in activity (i.e. speeding, burglary, or alcohol violations) that can be mitigated by additional education and outreach. The information will also be used to identify the need for specialized training for officers.

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.

From January to August 2019, there were 3,676 calls for service. This includes both officer generated and dispatch calls for service. During this same time peroid in 2018 there were 3,731, om 2017, there were 3,197 calls for service, and in 2016, 2,351 calls.

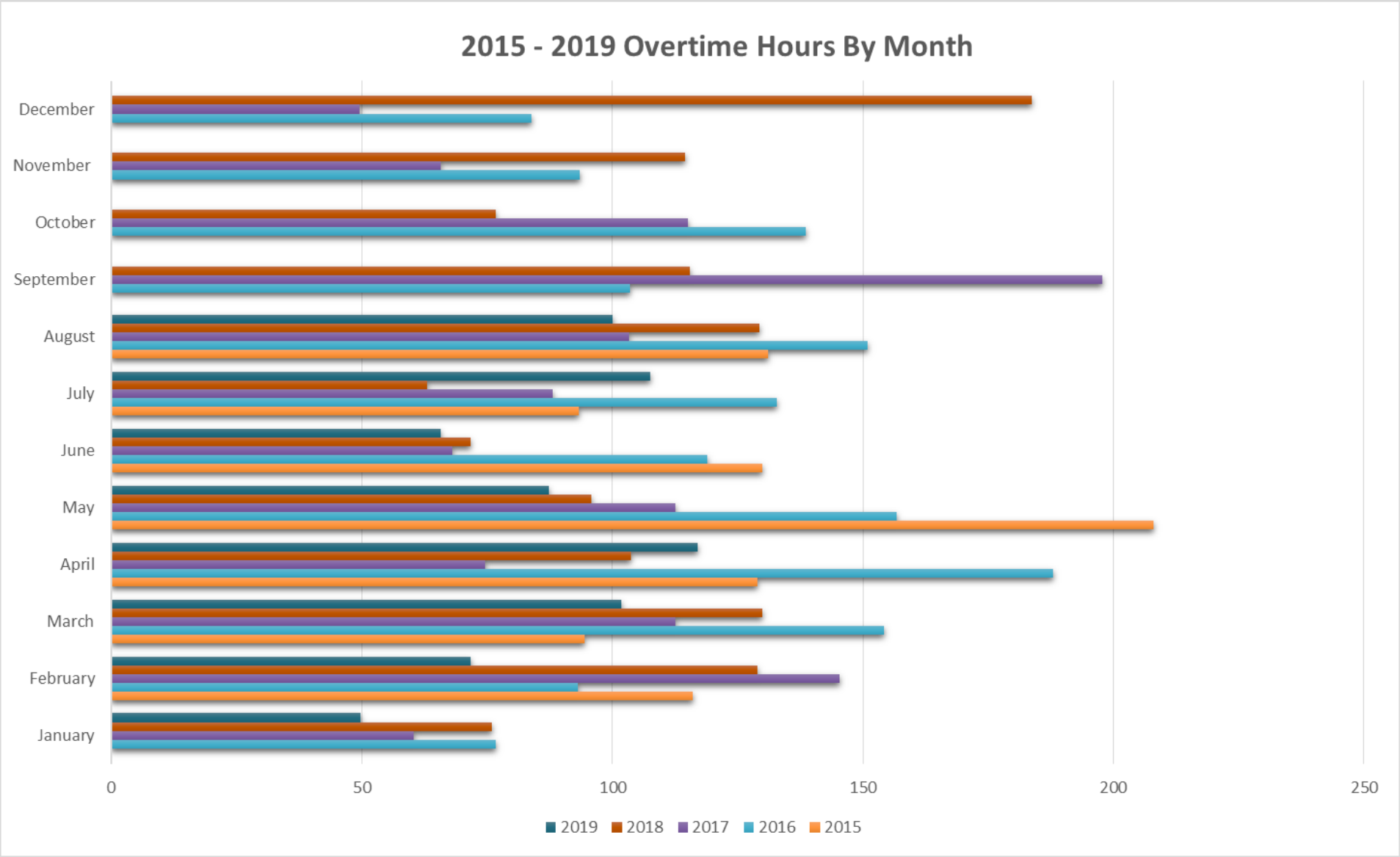



Calls for Service 2015 - 2019 YTD
Dec
Nov
Oct
Sept
August
July
June
May
April
March
February
January
0
100
200
300
400
500
600
2019
2018
2017
2016
2015

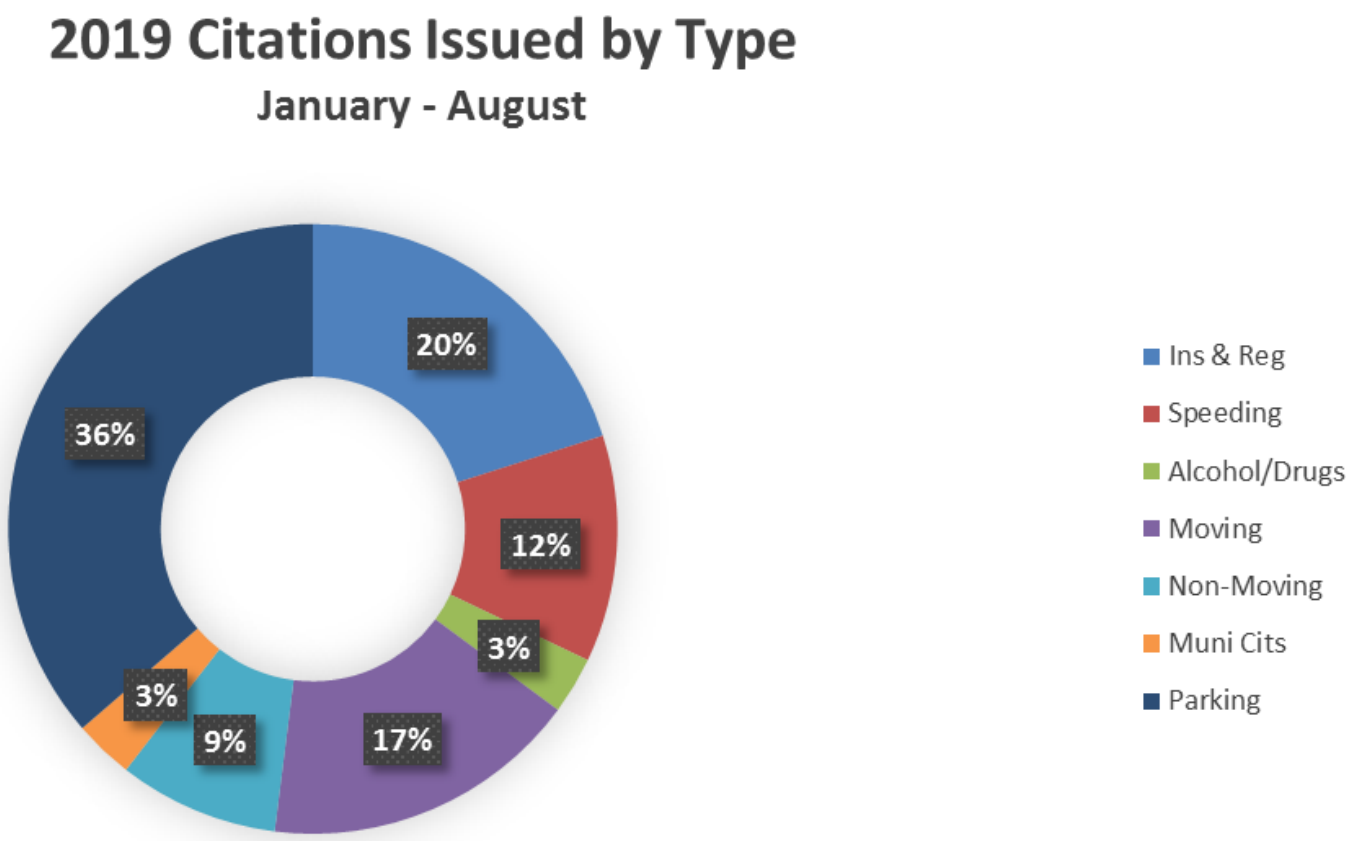


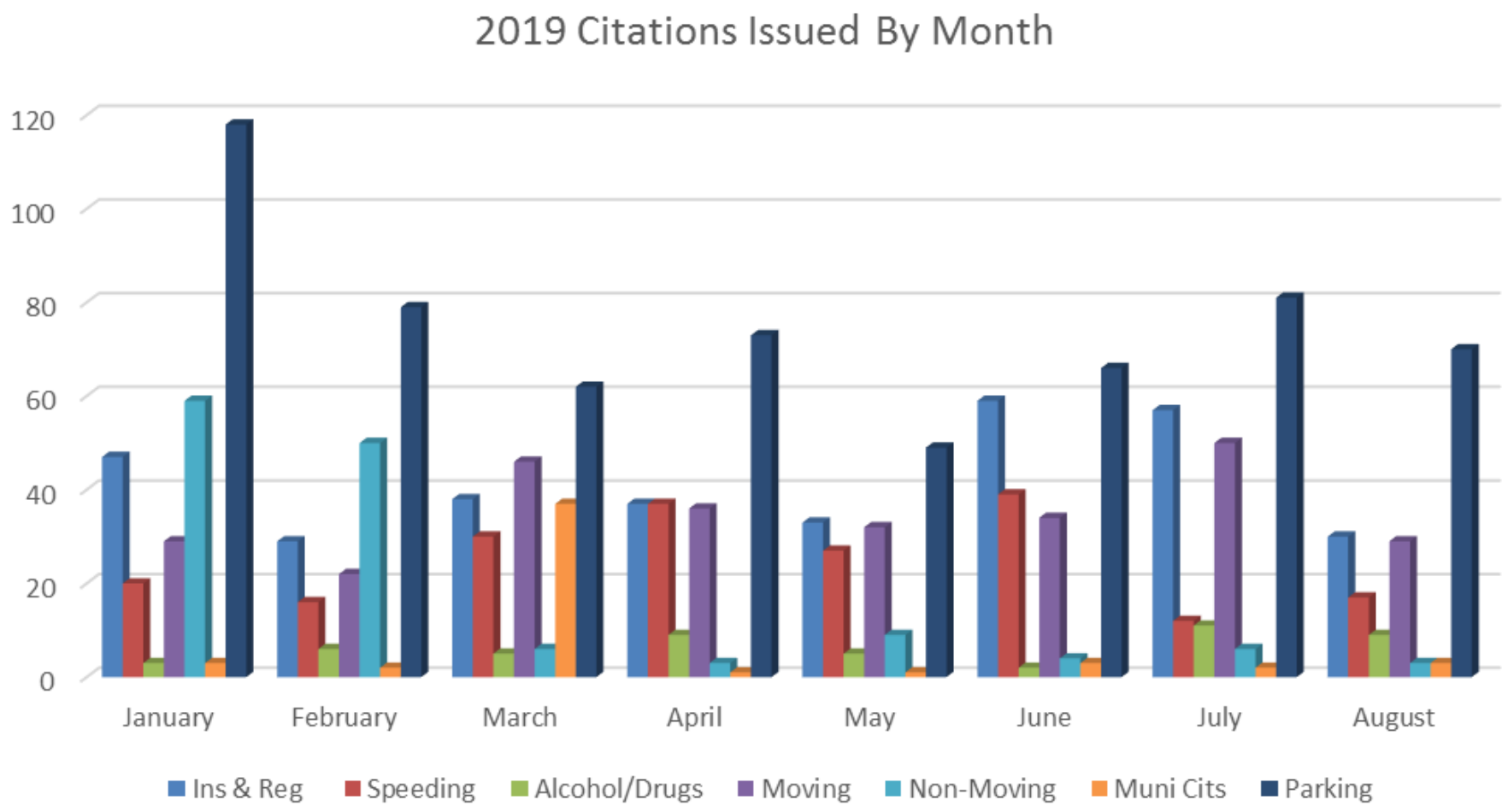

Between January and August of 2019, there have been 700.75 overtime hours worked, compred to 808.75 overtime hours worked during the same timeframe in 2018.

The vast majority of overtime is due to training. We enable and allow officers to attend specialized training as they and their supervisors see fit. This allows our officers to have a broad knowledge base while still ensuring coverage in the department.

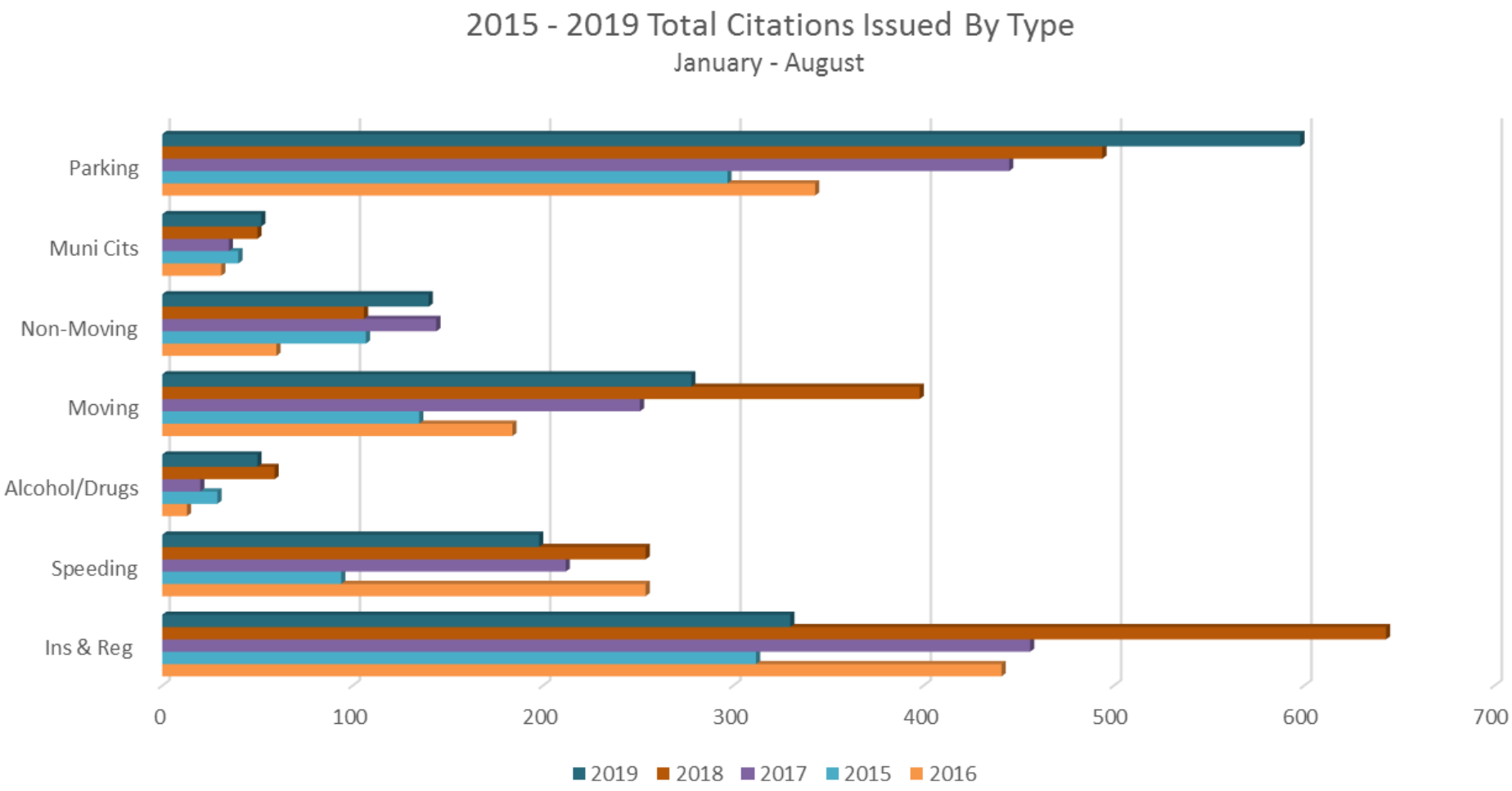

2015 - 2019 Overtime Hours By Month
December
November
October
September
August
July
June
May
April
March
February
January
0
50
100
150
200
250
2019
2018
2017
2016
2015

The three largest citation areas, Insurance and Registration, Parking, and Moving violations account for 73% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 330 citations, Parking accounts for 598 citations, and Moving violations account for 278 citations from January through August of 2019.

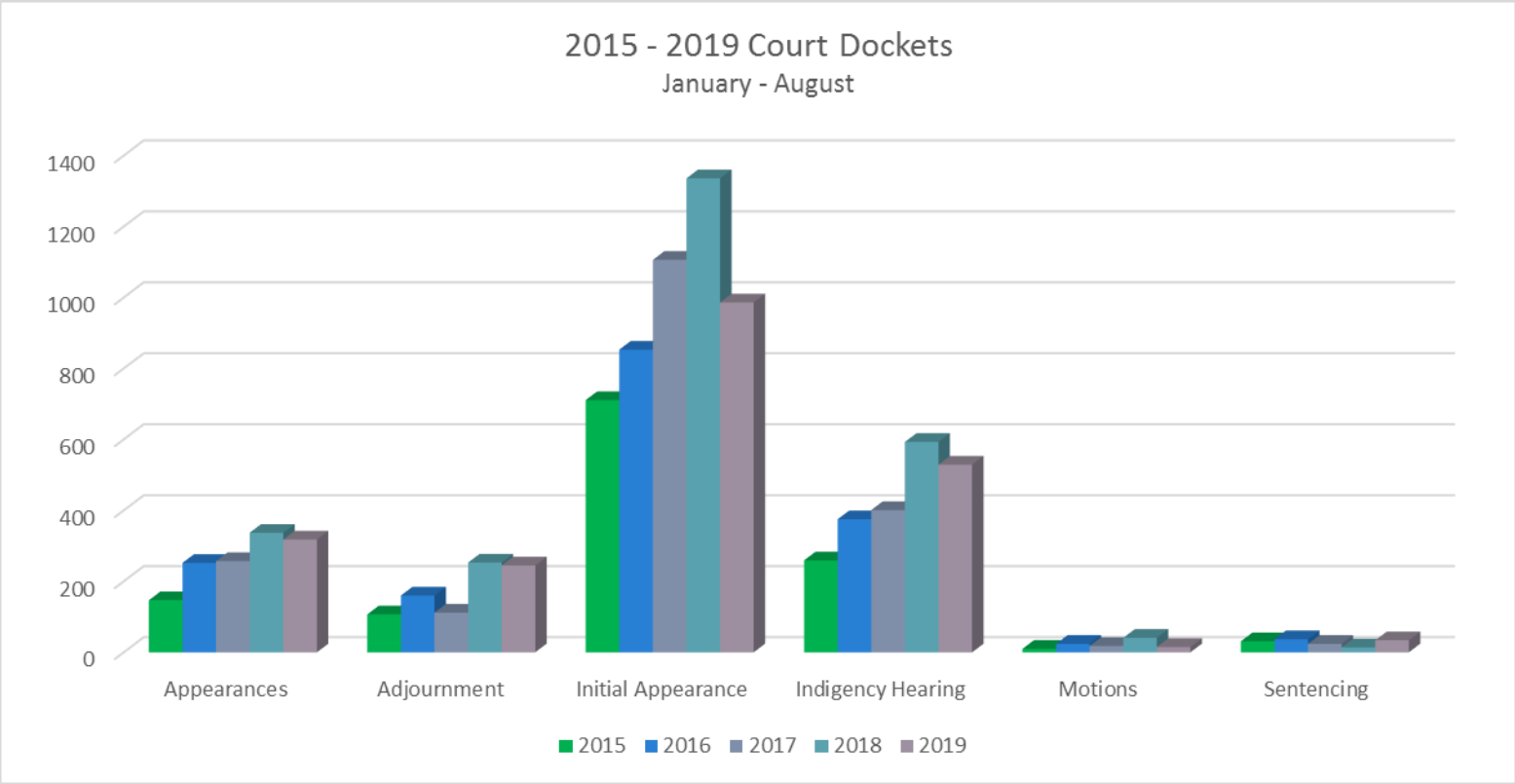


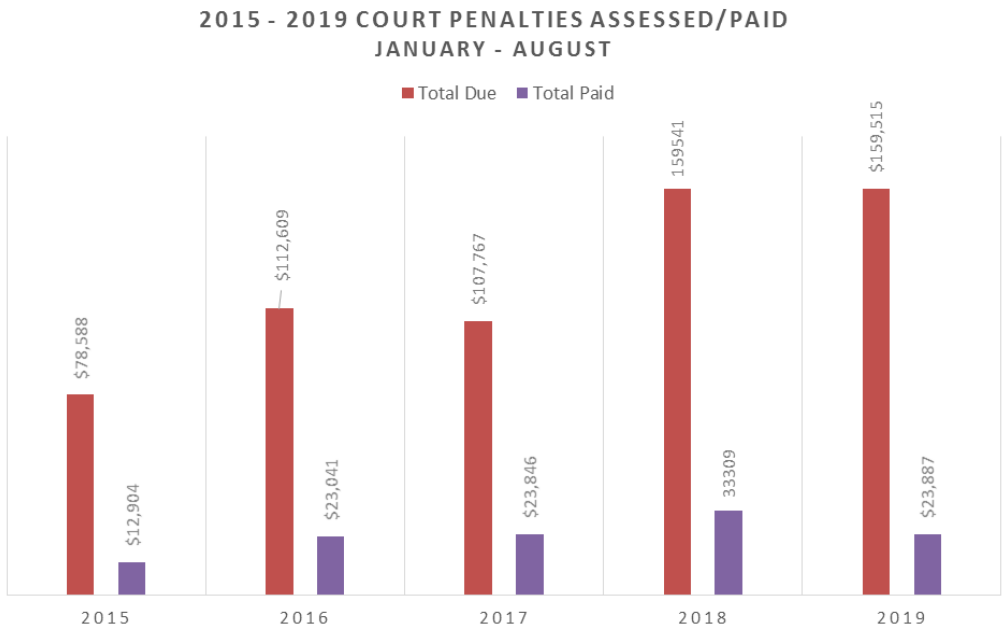


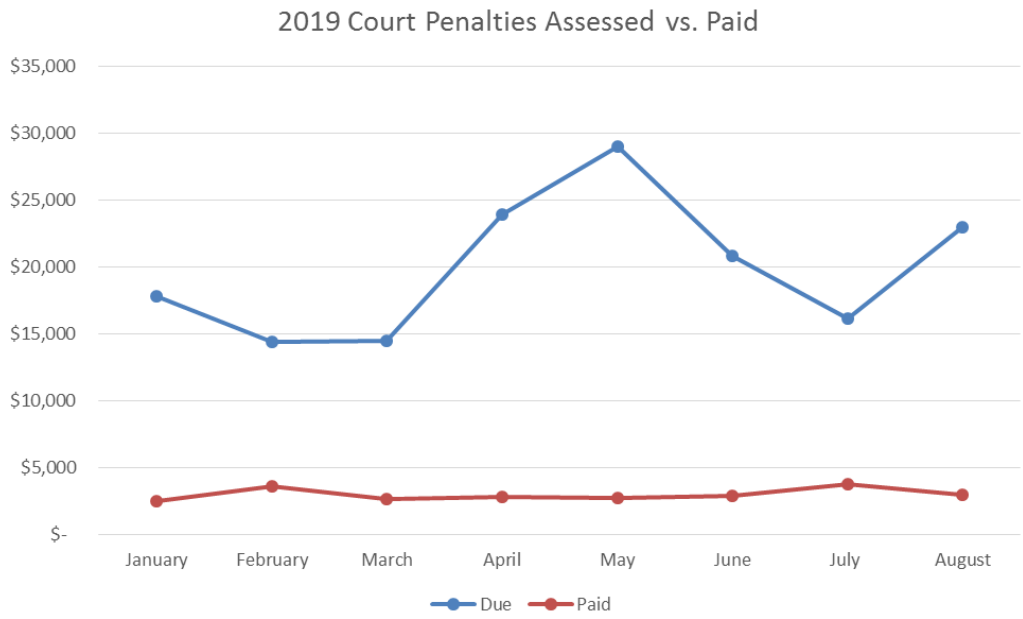

The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2019, 1646 citations were issued, compared to 2,004 citations and 1,563 total citations issued during the same time frame in 2018 and 2017 respectively.


2015 - 2019 Total Citations Issued By Type
January - August
Parking
Muni Cits
Non-Moving
Moving
Alcohol/Drugs
Speeding
Ins & Reg
0
100
200
300
400
500
600
700
2019
2018
2017
2015
2016

| | 2019 Court Dockets By Month | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **January** | **February** | **March** | **April** | **May** | **June** | **July** | **August** |
| Appearances | 37 | 43 | 43 | 38 | 44 | 40 | 41 | 32 |
| Adjournment | 27 | 33 | 41 | 28 | 22 | 24 | 37 | 33 |
| Initial Appearance | 99 | 130 | 98 | 130 | 143 | 118 | 135 | 133 |
| Indigency Hearing | 96 | 74 | 45 | 62 | 48 | 65 | 74 | 65 |
| Motions | 3 | 3 | 2 | 2 | 4 | 1 | 0 | 0 |
| Pre-Trial | 3 | 1 | 0 | 5 | 17 | 2 | 4 | 2 |
| Sentencing | 1 | 7 | 2 | 0 | 11 | 7 | 1 | 3 |
| Trial | 0 | 1 | 2 | 2 | 1 | 2 | 0 | 1 |






Both in 2019 and 2018 total citations issued have significantly increased. The two graphs on this page are important to review because the data proves that regardless of the number of citation issued in a year, the actual fine associated with the citation may not be collected immediately. The Village is only able to collect a small fraction of the total assessed court fines.

As mentioned in prior, this presents a problem with trying to accurately budget court revenue. We will continue to collect data and try to identify an accurate way to budget for this revenue item annually.

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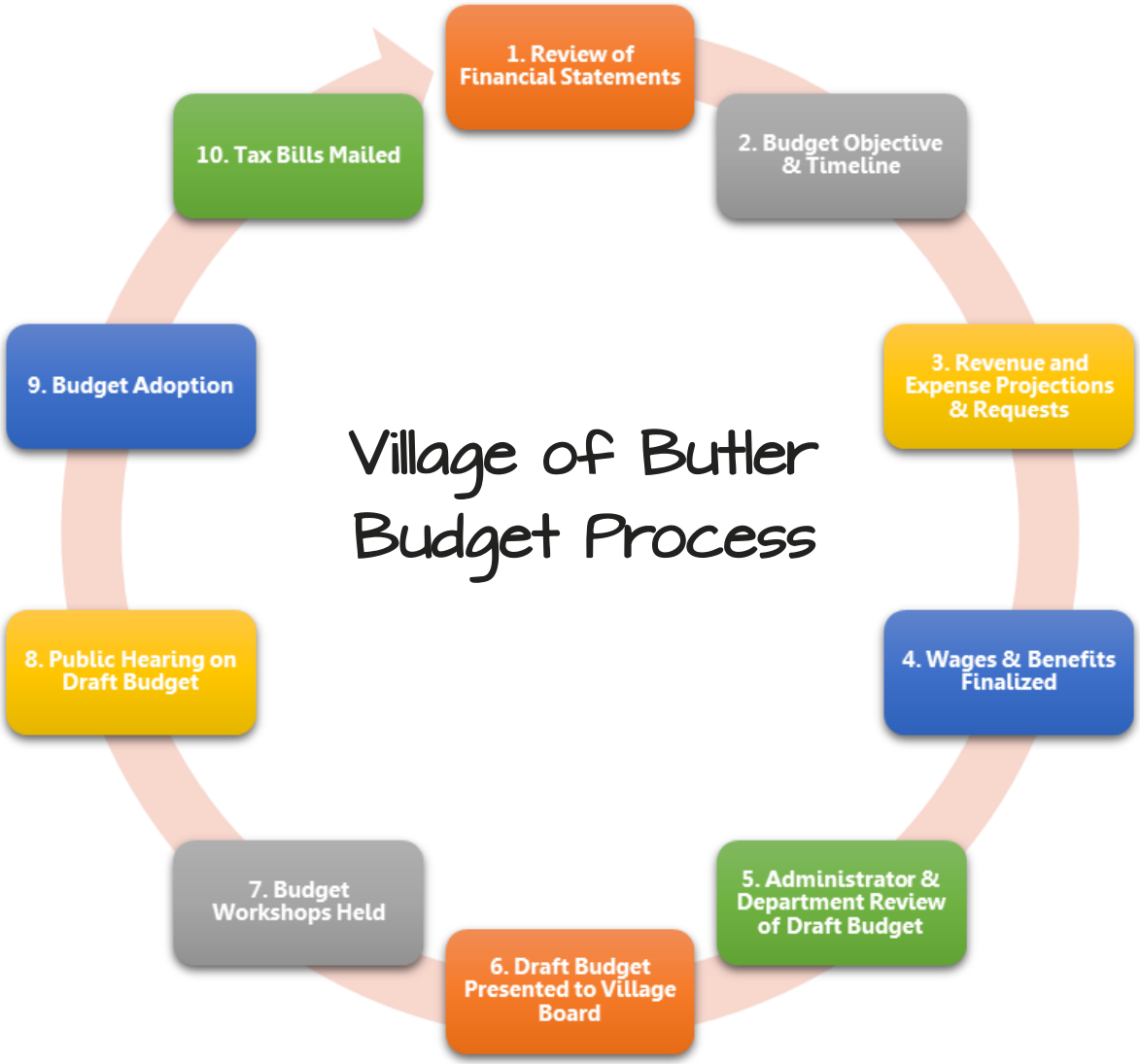
# BUDGET PROCESS



# 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 2020:

1. General Fund – 100
2. Park and Recreation Special Revenue Fund – 101
3. Library Special Revenue Fund – 800
4. Debt Service Fund - 601
5. Capital Projects Fund – 701
6. Borrowed Money Fund - 900
7. Water Utility Fund -200
8. Sewer Utility Fund -300
9. Stormwater Utility Fund – 400

# BASIS FOR BUDGETING - 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, Municipal Court, and Contracted Services. This fund is considered a major fund.

**Fun 101 – Park and Recreation Special Revenue Fund**

The Park and Recreation Special Revenue fund serves as the primary reporting fund for the revenues and expenditures for park and recreation programs, park maintenance, and celebrations. The major sources of revenue in the fund is property taxes. Other revenues are program participation fees, fenceline banner sales, and donations. This fund is considered a major fund.

**Fund 800 – Library Special Revenue Fund**

The Library Special Revenue Fund serves as the primary reporting fund for the revenues and expenditures of the Butler Public Library. The major sources of revenue in the Library Fund is property taxes. Library Revenue (fees, fines, book sales) accounts for a small portion of total revenues. 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.

# BASIS FOR BUDGETING – 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 |
|---|---|
| Tuesday, July 2, 2019 | Budget Format and Expectations Meeting - Management Meeting |
| Tuesday, July 2, 2019 | Budget Templates Distributed to Departments |
| Friday, August 02, 2019 | Draft Department Budgets due to Village Administrator |
| Tuesday, August 20, 2019 | Closed Session – 2020 Non-Represented Wages |
| Thursday, September 19, 2019 | Village Administrator and Departmental review of Budget Requests |
| Monday, October 14, 2019 | Printing and Preparation of Village Administrator's Recommended Budget |
| Tuesday, October 23, 2019 | Public Hearing Notice due to Newspaper |
| Tuesday, October 29, 2019 | Village Board Review Session |
| Tuesday, October 29, 2019 | Publication of Public Hearing Notice for the 2020 Annual Budget |
| Tuesday, November 19, 2019 | Public Hearing on the 2020 Annual Budget |
| Tuesday, November 19, 2019 | Village Board Adoption of the 2020 Annual Budget |

# NOTICE OF PUBLIC HEARING

## PAGE TO BE INCLUDED IN FINAL BUDGET DOCUMENT

# RESOLUTION OF ADOPTION

## PAGE TO BE INCLUDED IN FINAL BUDGET DOCUMENT

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# Levy Funds
## Summary of Revenues & Expenditures

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Property Tax (Levy) Revenue: | | | | | | | | |
| General Fund | $ 1,519,736 | $ 1,475,055 | $ 1,366,649 | $ 1,326,968 | $ 1,313,268 | $ 1,326,968 | $ 1,439,704 | 8.50% |
| Debt Service Fund | 280,039 | 365,149 | 391,534 | 424,272 | - | 424,272 | 420,903 | -0.79% |
| Capital Fund | - | - | - | 181,050 | - | 181,050 | 58,975 | -67.43% |
| Library Special Revenue Fund | - | - | 105,308 | 94,557 | - | - | 94,561 | 0.00% |
| Park and Recreation Special Revenue Fund | - | - | - | - | - | - | 17,400 | 100.00% |
| Total Property Tax Revenue | $ 1,799,775 | $ 1,840,204 | $ 1,863,491 | $ 2,026,847 | $ 1,313,268 | $ 1,932,290 | $ 2,031,542 | 0.23% |
| Non-Property Tax Revenue: | | | | | | | | |
| Tax Equivalents & Penalties | $ 38,173 | $ 38,359 | $ 42,606 | $ 38,500 | $ 2 | $ 38,000 | $ 39,700 | 3.12% |
| Intergovernmental Revenue | 206,507 | 278,242 | 254,674 | 364,656 | 287,098 | 307,479 | 330,473 | -9.37% |
| Licenses & Permits | 74,474 | 61,938 | 85,298 | 73,846 | 60,383 | 85,140 | 73,050 | -1.08% |
| Fines, Fees, & Penalties | 104,405 | 104,014 | 138,269 | 140,500 | 103,955 | 155,500 | 154,500 | 9.96% |
| Public Charges for Services | 92,257 | 75,772 | 78,475 | 78,300 | 39,453 | 60,600 | 67,300 | -14.05% |
| Miscellaneous Revenues | 173,287 | 144,728 | 174,944 | 130,000 | 155,049 | 128,200 | 145,315 | 11.78% |
| Other Financing Sources | 4,465 | 15,333 | 1,900 | 3,500 | 13,636 | 13,636 | - | -100.00% |
| Total Non-Property Tax Revenue | $ 693,568 | $ 718,386 | $ 725,217 | $ 829,302 | $ 659,574 | $ 788,555 | $ 810,338 | -2.29% |
| Total Revenue | $ 2,493,343 | $ 2,558,590 | $ 2,142,814 | $ 2,856,149 | $ 1,972,842 | $ 2,720,845 | $ 2,841,880 | -0.50% |

### Summary of Expenditures

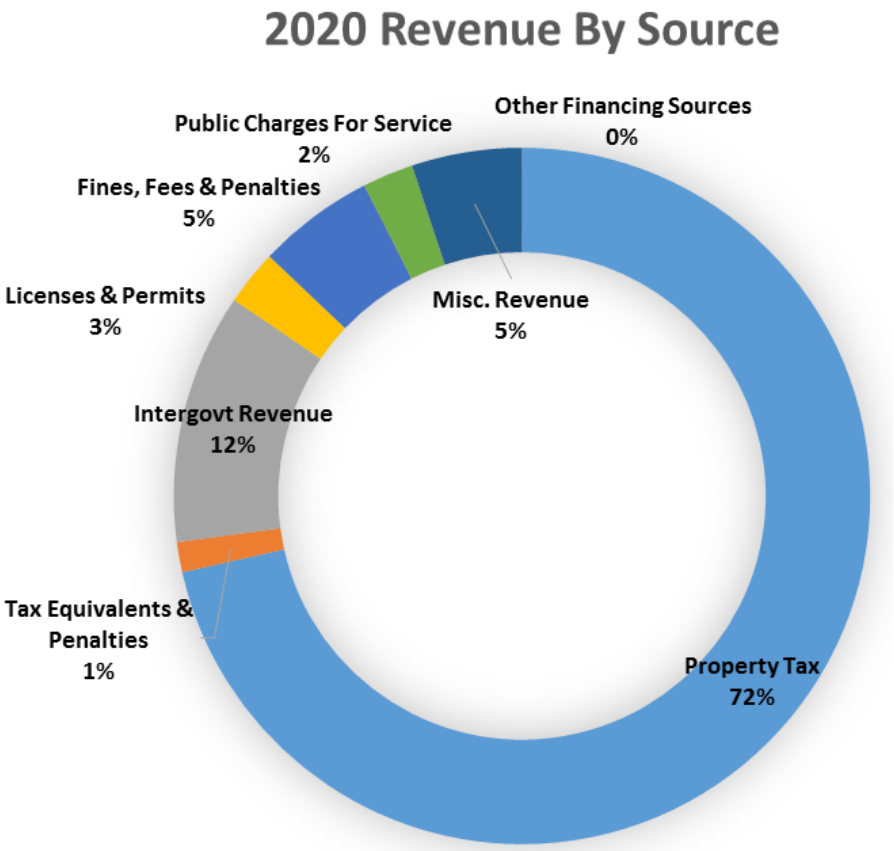
| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Village Board | $ 16,865 | $ 17,722 | $ 18,665 | $ 17,602 | $ 12,364 | $ 17,302 | $ 17,602 | 0.00% |
| Village Administrator | 46,599 | 49,303 | 54,177 | 54,653 | 34,818 | 54,652 | 63,570 | 16.32% |
| Finance/Treasurer | 28,654 | 25,797 | 38,149 | 44,612 | 19,456 | 34,900 | 43,479 | -2.54% |
| Clerk/Elections | 27,674 | 25,030 | 25,951 | 29,816 | 16,623 | 26,542 | 30,152 | 1.13% |
| Village Hall/Facilities Maintenance | 46,912 | 48,026 | 48,248 | 43,555 | 31,136 | 44,700 | 46,093 | 5.83% |
| Court | 67,596 | 69,256 | 78,516 | 74,909 | 46,226 | 77,014 | 80,101 | 6.93% |
| Legal | 57,928 | 24,085 | 42,726 | 25,000 | 15,273 | 25,000 | 25,000 | 0.00% |
| Police Department | 851,716 | 926,892 | 999,959 | 1,024,275 | 658,830 | 983,315 | 1,076,649 | 5.11% |
| Public Works | 313,662 | 285,753 | 280,744 | 295,539 | 136,716 | 275,018 | 284,321 | -3.80% |
| Library | 117,498 | 130,194 | - | - | - | - | - | 0.00% |
| Transfers & Contingency | 1,835 | - | 16,857 | 15,000 | 7,799 | 9,000 | 28,270 | 88.47% |
| Insurance | 46,199 | 47,803 | 42,752 | 43,395 | 32,491 | 42,146 | 43,109 | -0.66% |
| Technology & Contracted Services | 466,060 | 463,022 | 518,080 | 487,415 | 364,882 | 497,135 | 511,695 | 4.98% |
| Total General Fund Expenditures | $ 2,064,584 | $ 2,093,927 | $ 2,210,031 | $ 2,155,769 | $ 1,376,614 | $ 2,086,724 | $ 2,250,041 | 4.37% |
| Debt Service Fund Expenditures | $ 712,868 | $ 798,189 | $ 1,252,430 | $ 424,772 | $ 480,790 | $ 501,454 | $ 422,003 | -0.65% |
| Capital Fund Expenditures | $ 52,480 | $ 86,332 | $ 110,321 | $ 188,550 | $ 360,872 | $ 361,132 | $ 66,975 | -64.48% |
| Library Fund Expenditures | $ - | $ - | $ 106,740 | $ 106,943 | $ 67,344 | $ 104,182 | $ 108,722 | 1.66% |
| Park and Recreation Fund Expenditures | $ - | $ - | $ - | $ - | $ - | $ 19,150 | $ 23,600 | 100.00% |
| Municipal Property Tax Rates | $ 8.22 | $ 8.44 | $ 8.47 | $ 8.17 | | | $ 8.08 | -1.05% |

**Revenue Overview**

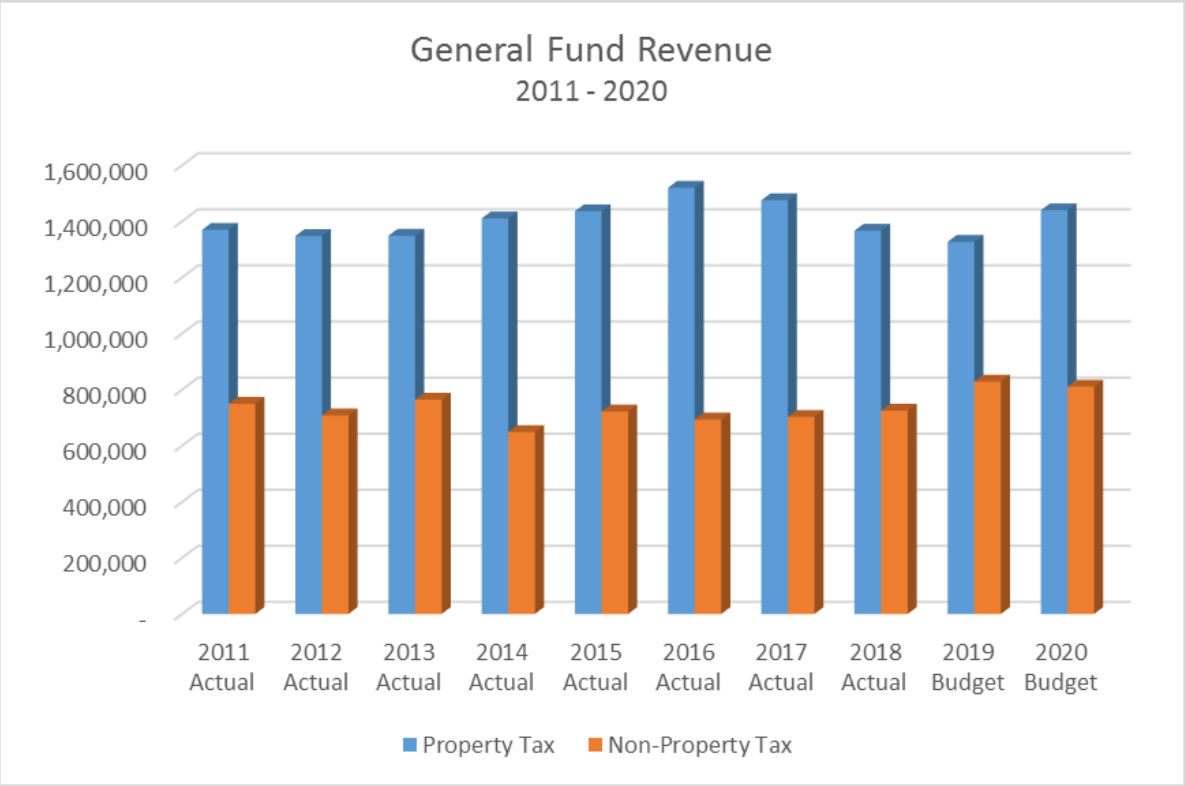
The 2020 budgeted revenues total $2,841,880 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Library Special Revenue Fund, Capital Fund, Park and Recreation Fund, and Debt Service Fund. As expected, property tax revenue accounts for the majority, 72%, of the Village's revenue.

The other 28% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2020 revenues;
- Miscellaneous Revenues, which comprise of 5% of revenue, includes cable TV franchise fees and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 2% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 5% 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 2020 revenues.
- Tax Equivalents & Penalties is 1% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



Looking at the past four budget years, general fund revenues remain relatively constant. The 2020 general fund budgeted revenues experienced;



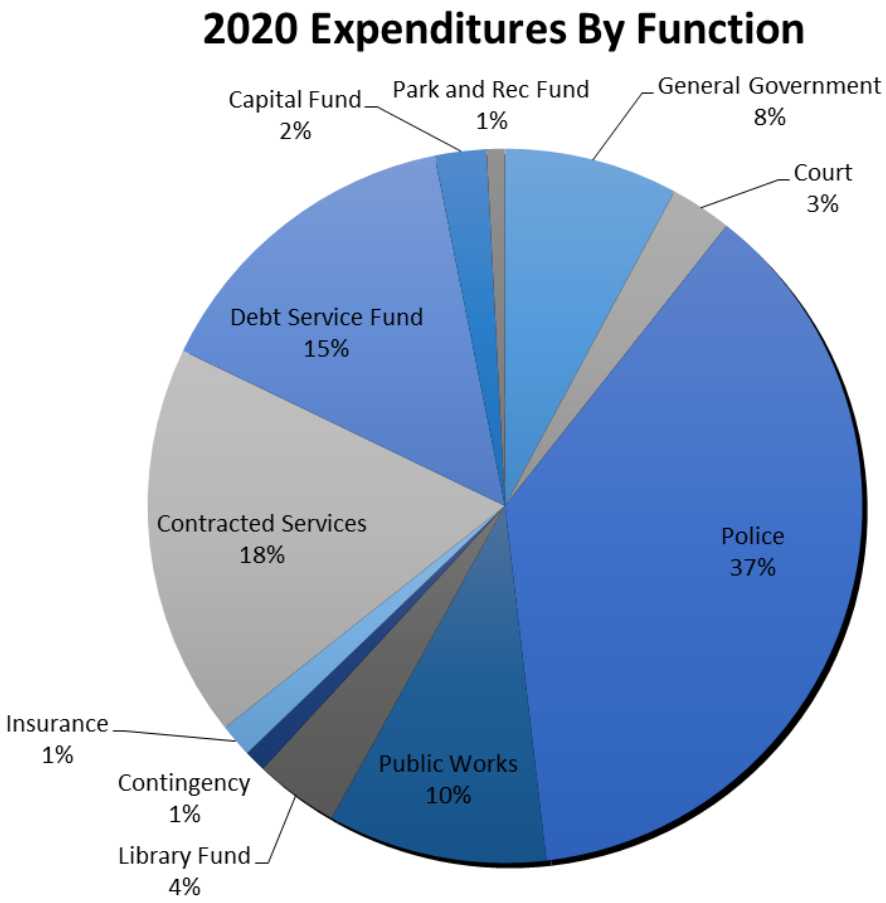

- 5.81% increase as compared to 2011 actual;
- 8.64% increase as compared to 2012 actual;
- 6.09% increase as compared to 2013 actual;
- 8.48% increase as compared to 2014 actual;
- 4.08% increase as compared to 2015 actual;
- 1.63% increase as compared to 2016 actual;
- 3.20% increase as compared to 2017 actual;
- 7.03% increase as compared to 2018 actual;
- 4.19% increase as compared to 2019 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. Revenues have remained relatively constant over the last few years.

**Expenditure Overview**

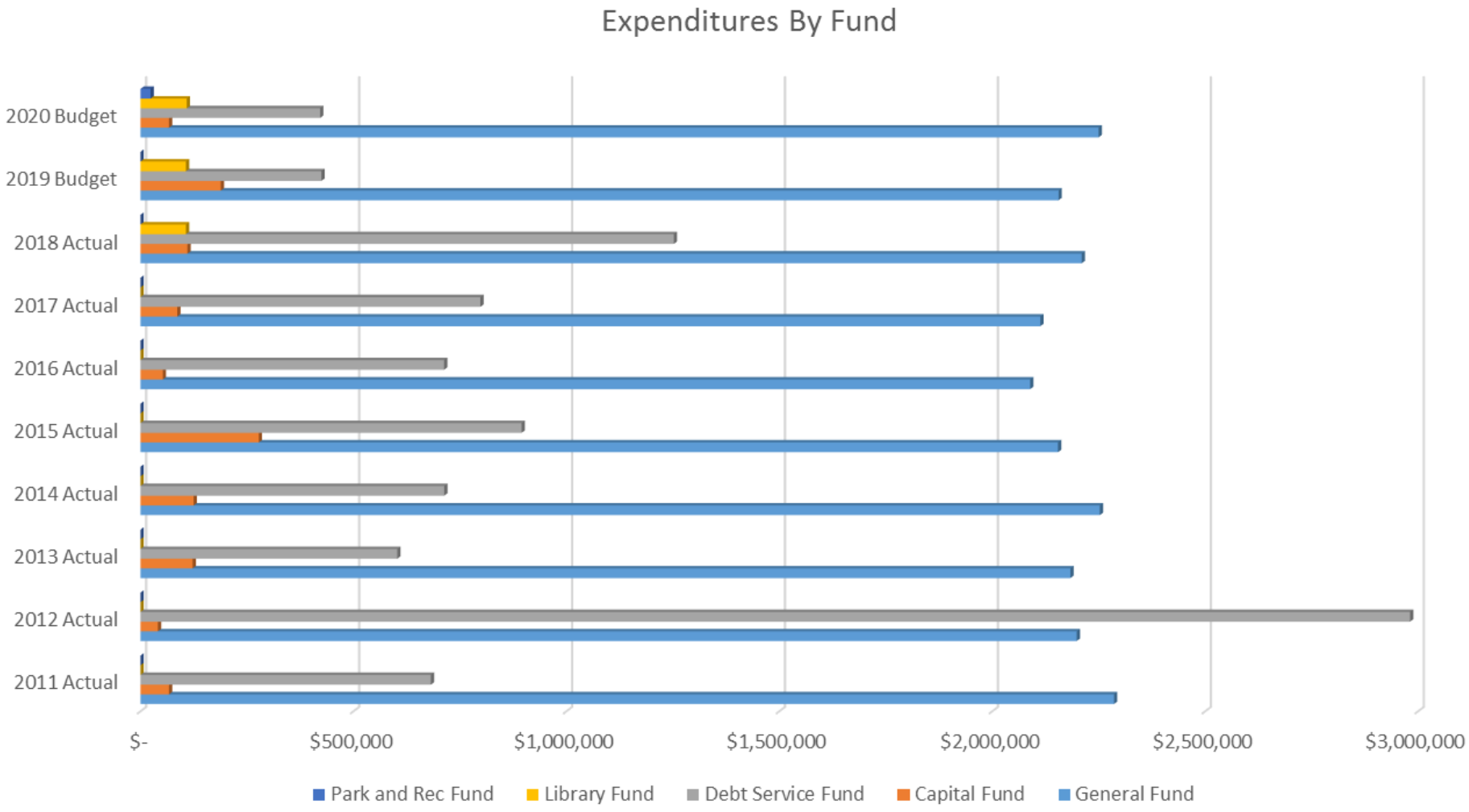
The 2020 budgeted expenditures total $2,871,341 and include the General Fund, Library Fund, Capital Fund, Park and Rec Fund, and Debt Service Fund. The expenditures are broken down as follows:

- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 37% of the total Village expenditures.
- General Government, which accounts for 8% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 2% of the 2020 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 15% 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 2020 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 18% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2020 expenditures.

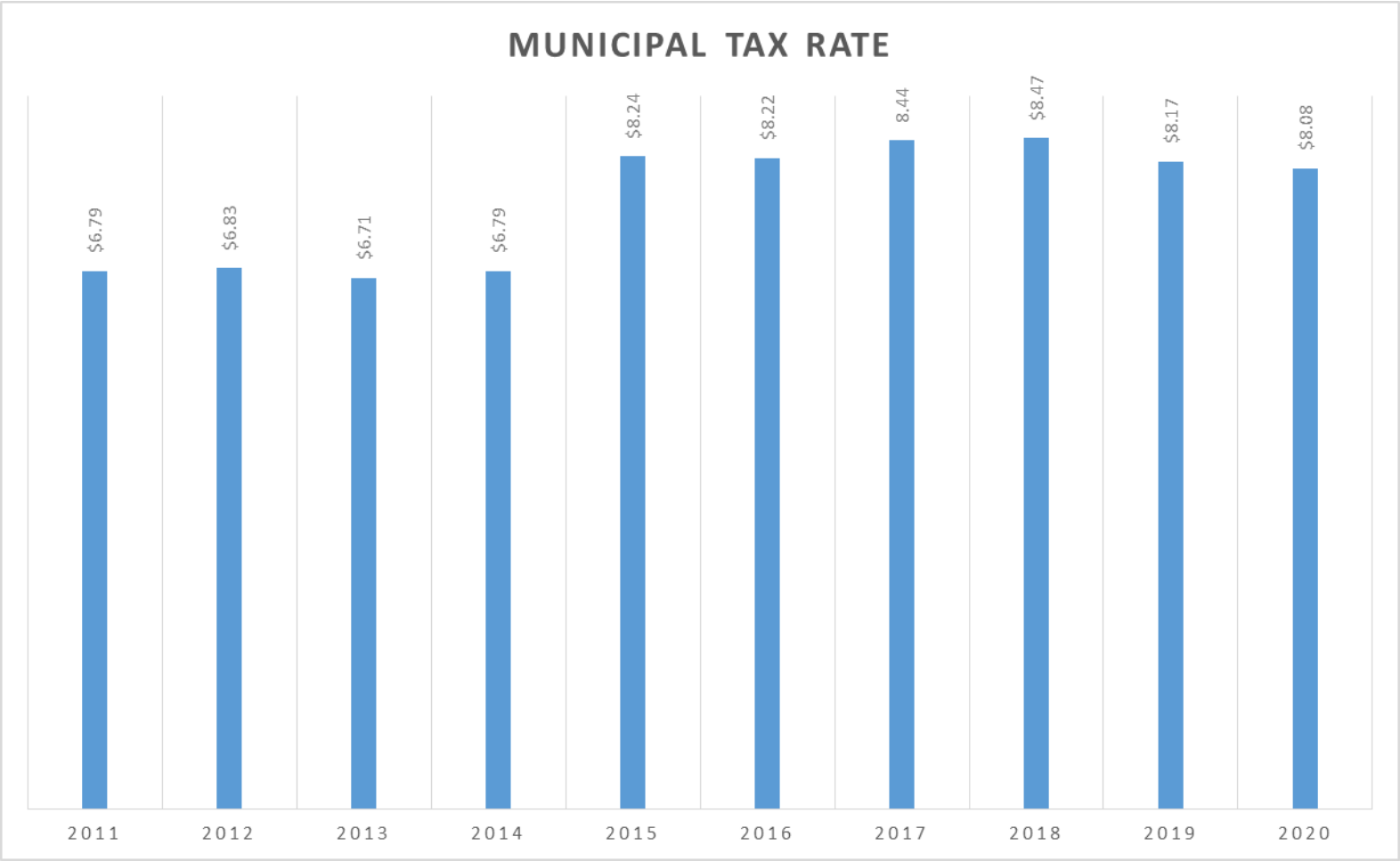



- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 3% of expenditures.
- The Park and Recreation Fund, which is new in 2020, accounts for 1% of total expenditures. This fund accounts for all revenues and expenditures related to Butler Park and Recreation Programs and park maintenance.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2020.

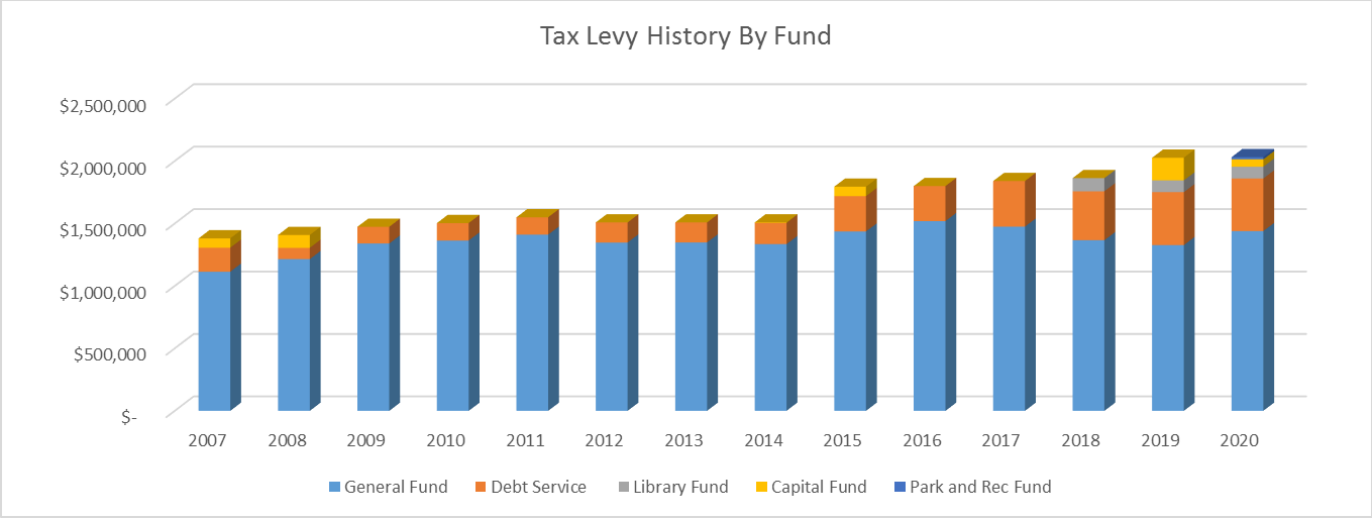


# MUNICIPAL TAX RATE



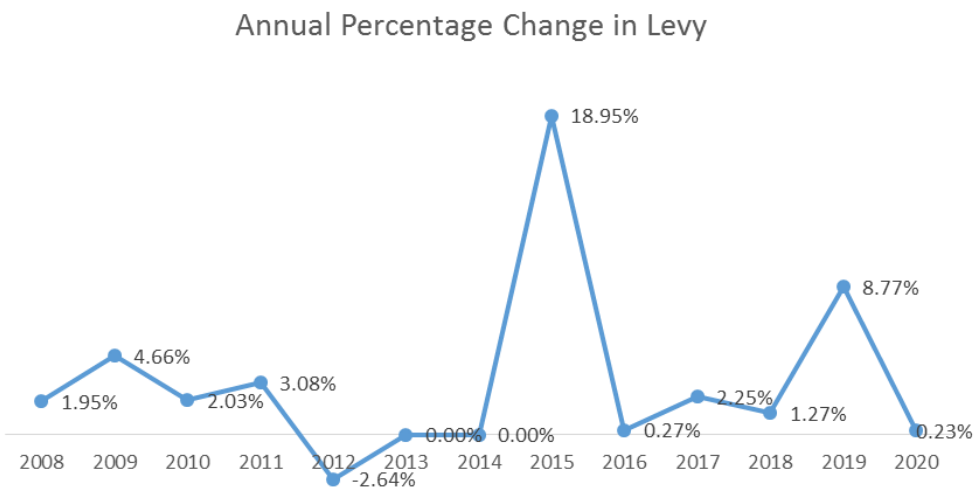

The 2020 Municipal Tax Rate is expected to be $8.08 per 1,000 in assessed value, a 1.05% decrease from 2019. The average assessed value in the Village is $163,000.

# GENERAL FUND BUDGET HISTORY

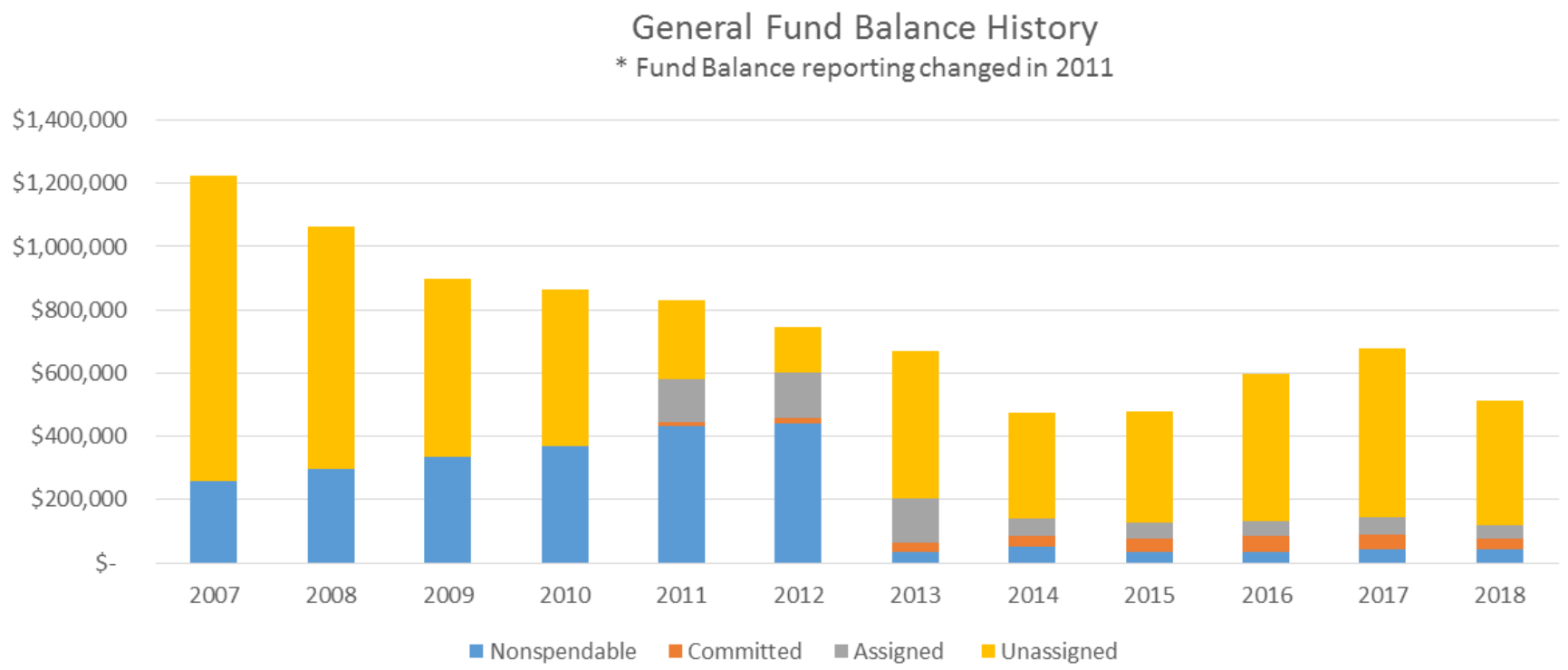



These graphs depict the audited (budgeted for 2019 and 2020) property tax levy history for the General, Debt Service, and other funds, and the corresponding percentage changes.

The dramatic increases shown in 2015 is due to a change in how debt service was funded with use of the property tax levy. The increase in 2019 is due to the levy credit for the TIF closure.



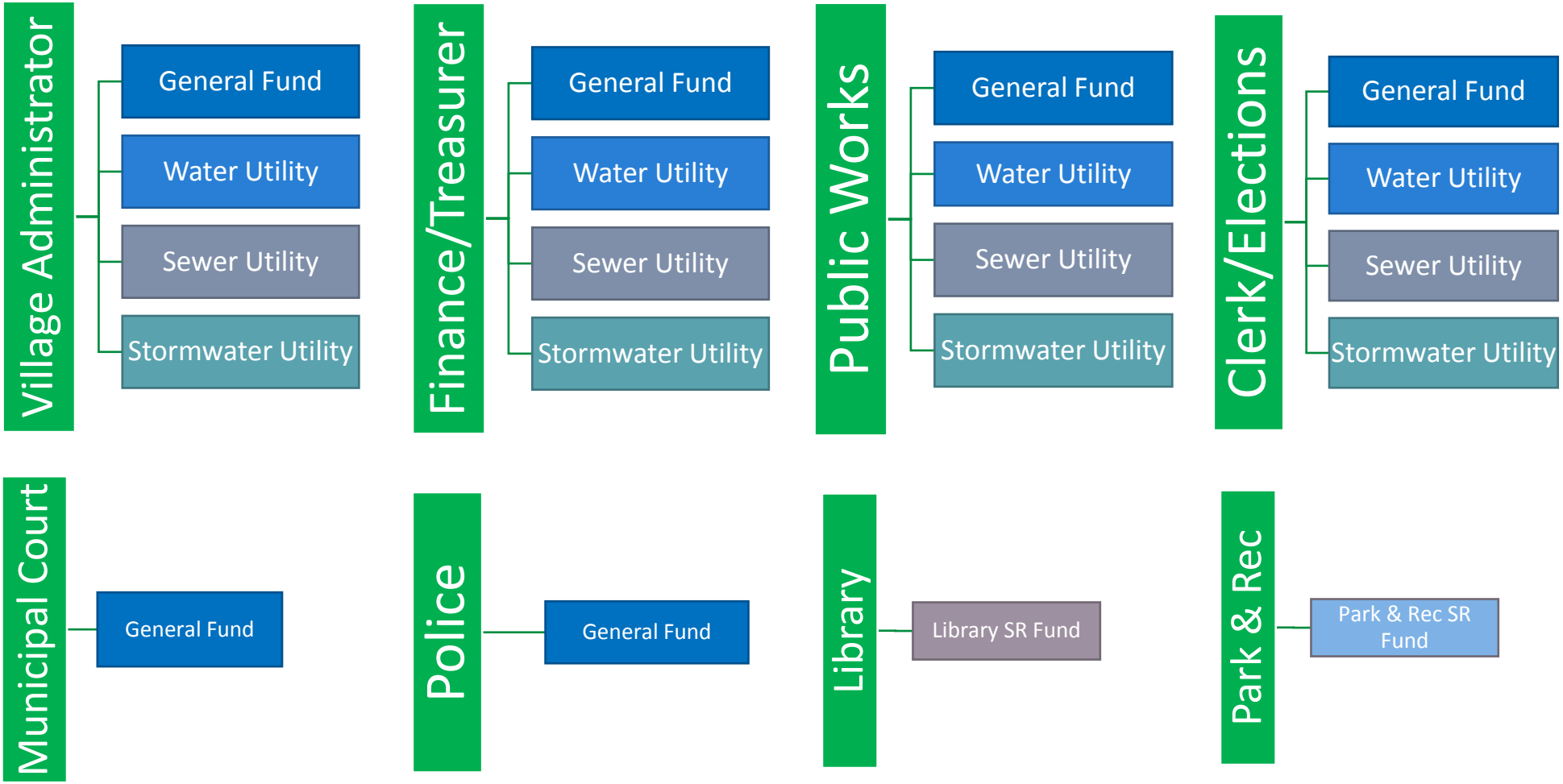
# GENERAL FUND BUDGET HISTORY




As shown, General Fund balance declined steadily until 2016 when the Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to properly fund debt service. In 2018, the Village reduced fund balance by $163,440. This was due to retirement payouts, staffing changes, and unanticipated expenditures. The Board monitors fund balance levels annually with the review of the comprehensive audit.

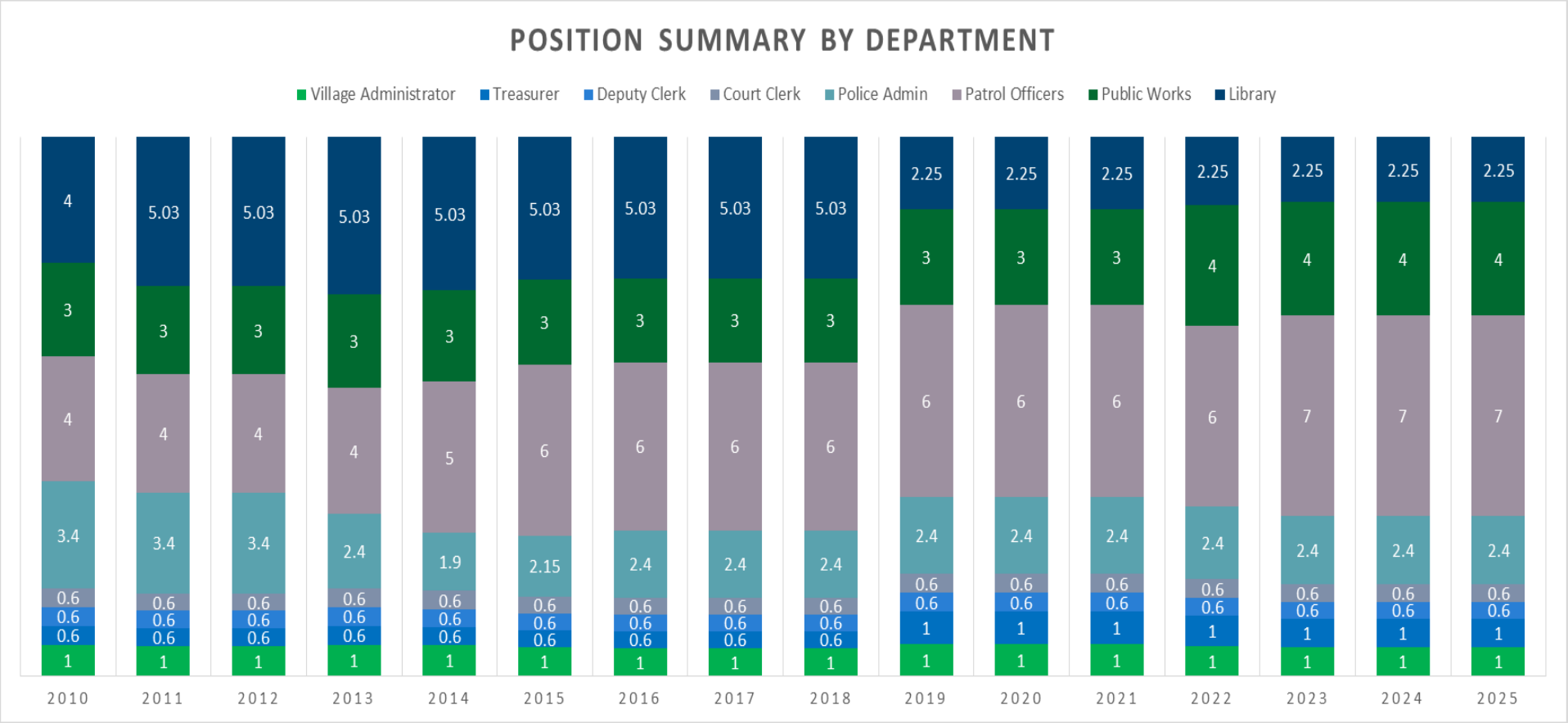
# DEPARTMENT TO FUND RELATIONSHIP

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.



# POSITION SUMMARY BY DEPARTMENT

The Village's staffing needs perodically fluctuate based on the needs of the community and the ability of the department to provide a high quality service. The graph below shows historical positions by department as well as a 5-year forcast of what is anticiapted to be needed. The 2020 budget does not include any staffing changes.



The Village has undertook steps to better prepare for future needs of the Village while operating as fiscally responsible as possible. 2019 represents the first year in which long term forecasting is used to help better understand the future impacts of our current operations and the capacity under legislative restricitions to generate new revenue. This plan will help Elected Officials and staff better plan for the future and adjust operations and/or staffing to best fit the long term needs of the Village.

The following assumptions were made in generating the long term plan.

| Long Term Financial Management Plan Forecasting Assumptions | | | | | | |
|---|---|---|---|---|---|---|
| Definition | Explaniation | 2021 Increase | 2022 Increase | 2023 Increase | 2024 Increase | 2025 Increase |
| Commodities | Operating & Maintenance Supplies | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Employee Fringe | Health, life, and disability insurance | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Gas & Oil | Motor Fuel | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Insurance | Property, Liability, & Workers Compensation | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Revenue | Increase of Revenue by | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Revenue 1 | Decrease of Revenue by | -1.00% | -1.00% | -1.00% | -1.00% | -1.00% |
| Services | Professional services, training & travel, dues & subscriptions | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Utilities | Utilities | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Wages | Salaries, wages, payroll taxes & retirement | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Equalized Value | Increase in Annual Equalized Value | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| Debt Service | Annual Debt Service Levy Increase | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| General Levy | General Fund Levy Increase (Decrease) | -2.00% | -2.00% | -2.00% | -2.00% | -2.00% |

# 5 Year Financial Management Plan Forecast
# General Fund Summary of Revenues & Expenditures

## Summary of Revenues

| Source | 2019 Projected | 2020 Budget | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|---|---|---|---|---|---|---|
| Property Tax Revenue: | | | | | | | |
| General Fund | $ 1,326,968 | $ 1,902,398 | $ 1,921,422 | $ 1,940,636 | $ 1,960,043 | $ 1,979,643 | $ 1,999,440 |
| Total Property Tax Revenue | $ 1,326,968 | $ 1,902,398 | $ 1,921,422 | $ 1,940,636 | $ 1,960,043 | $ 1,979,643 | $ 1,999,440 |
| Non-Property Tax Revenue: | | | | | | | |
| Tax Equivalents & Penalties | $ 38,000 | $ 37,300 | $ 38,000 | $ 38,000 | $ 38,000 | $ 38,000 | $ 38,000 |
| Intergovernmental Revenue | 307,479 | 294,673 | 293,929 | 290,112 | 286,376 | 282,719 | 279,139 |
| Licenses & Permits | 87,840 | 70,450 | 62,469 | 63,093 | 63,724 | 64,361 | 65,005 |
| Fines, Fees, & Penalties | 155,500 | 154,500 | 156,040 | 157,595 | 159,166 | 160,753 | 162,356 |
| Public Charges for Services | 60,600 | 67,300 | 67,973 | 68,653 | 69,339 | 70,033 | 70,733 |
| Miscellaneous Revenues | 128,200 | 145,315 | 145,988 | 146,668 | 147,355 | 148,049 | 148,749 |
| Total Non-Property Tax Revenue: | $ 777,619 | $ 769,539 | $ 764,399 | $ 764,122 | $ 763,961 | $ 763,915 | $ 763,982 |
| Total Revenue | $ 2,118,223 | $ 2,674,337 | $ 2,696,685 | $ 2,715,687 | $ 2,734,998 | $ 2,754,618 | $ 2,774,548 |

## Summary of Expenditures

| Department | 2019 Projected | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|---|---|---|---|---|---|---|
| Village Board | $ 17,302 | $ 17,602 | $ 17,927 | $ 18,259 | $ 18,597 | $ 18,942 | $ 19,294 |
| Village Administrator | 54,652 | 63,571 | 64,764 | 65,982 | 67,224 | 68,491 | 69,783 |
| Finance/Treasurer | 34,900 | 43,479 | 44,151 | 44,835 | 45,533 | 46,245 | 46,972 |
| Clerk/Elections | 26,542 | 30,152 | 30,702 | 31,264 | 31,836 | 32,420 | 33,016 |
| Village Hall/Facilities Maintenance | 44,700 | 46,093 | 47,882 | 49,751 | 51,703 | 53,741 | 55,871 |
| Court | 77,014 | 80,101 | 81,703 | 83,337 | 85,004 | 86,704 | 88,438 |
| Legal | 25,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 | 27,602 |
| Police Department | 983,315 | 1,076,649 | 1,098,222 | 1,120,233 | 1,142,690 | 1,165,603 | 1,188,981 |
| Public Works | 382,346 | 391,649 | 294,871 | 301,897 | 309,123 | 316,557 | 324,207 |
| Transfers & Contingency | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance | 42,146 | 43,109 | 43,971 | 44,851 | 45,748 | 46,663 | 47,596 |
| Technology & Contracted Services | 497,135 | 511,695 | 521,875 | 532,258 | 542,850 | 553,653 | 564,672 |
| Total General Fund Expenditures | $ 2,200,052 | $ 2,344,100 | $ 2,286,570 | $ 2,333,677 | $ 2,381,838 | $ 2,431,081 | $ 2,481,431 |
| Total Expenditures | $ 2,200,052 | $ 2,344,100 | $ 2,286,570 | $ 2,333,677 | $ 2,381,838 | $ 2,431,081 | $ 2,481,431 |
| Percentage Change | 5.08% | 6.55% | -2.45% | 2.06% | 2.06% | 2.07% | 2.07% |
| Begining Fund Balance | $ 776,279 | $ 694,450 | $ 1,024,687 | $ 1,434,802 | $ 1,816,812 | $ 2,169,971 | $ 2,493,508 |
| Annual Income / (Loss) | (81,829) | 330,237 | 410,115 | 382,010 | 353,159 | 323,537 | 293,117 |
| Transfer from / (to) other funds | - | - | - | - | - | - | - |
| Applied Budget Surplus | - | - | - | - | - | - | - |
| Ending Fund Balance | $ 694,450 | $ 1,024,687 | $ 1,434,802 | $ 1,816,812 | $ 2,169,971 | $ 2,493,508 | $ 2,786,625 |
| Percentage Change in Levy | -2.90% | 43.36% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Fund Balace % of Revenue | 32.78% | 38.32% | 53.21% | 66.90% | 79.34% | 90.52% | 100.44% |
| Equalized Value | $ 257,936,700 | $ 247,158,600 | $ 250,371,662 | $ 253,626,493 | $ 256,923,638 | $ 260,263,645 | $ 263,647,072 |

# 5 Year Financial Management Plan Forecast
## Summary of Revenues & Expenditures for Levy Supported Funds

### Summary of Revenues

| Source | 2019 Projected | 2020 Budget | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|---|---|---|---|---|---|---|
| Equalized Value | $ 257,936,700 | $ 247,158,600 | $ 250,371,662 | $ 253,626,493 | $ 256,923,638 | $ 260,263,645 | $ 263,647,072 |
| Property Tax (Levy) Revenue: | | | | | | | |
| General Fund | $ 1,326,968 | $ 1,902,398 | $ 1,921,422 | $ 1,940,636 | $ 1,960,043 | $ 1,979,643 | $ 1,999,440 |
| Debt Service Fund | 424,272 | 458,214 | 494,871 | 534,461 | 577,217 | 623,395 | 673,266 |
| Capital Fund | 181,050 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Library Special Revenue Fund | 94,557 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Property Tax Revenue | $ 2,026,847 | $ 2,610,612 | $ 2,666,293 | $ 2,725,097 | $ 2,787,260 | $ 2,853,038 | $ 2,922,706 |
| Non-Property Tax Revenue: | | | | | | | |
| Tax Equivalents & Penalties | $ 38,500 | $ 38,501 | $ 38,502 | $ 38,503 | $ 38,504 | $ 38,505 | $ 38,505 |
| Intergovernmental Revenue | 307,479 | 294,673 | 293,929 | 290,112 | 286,376 | 282,719 | 279,139 |
| Licenses & Permits | 87,840 | 70,450 | 62,469 | 63,093 | 63,724 | 64,361 | 65,005 |
| Fines, Fees, & Penalties | 155,500 | 154,500 | 156,040 | 157,595 | 159,166 | 160,753 | 162,356 |
| Public Charges for Services | 60,600 | 67,300 | 67,973 | 68,653 | 69,339 | 70,033 | 70,733 |
| Miscellaneous Revenues | 128,200 | 145,315 | 145,988 | 146,668 | 147,355 | 148,049 | 148,749 |
| Total Non-Property Tax Revenue | $ 778,119 | $ 770,740 | $ 764,901 | $ 764,625 | $ 764,465 | $ 764,420 | $ 764,487 |
| Total Revenue | $ 2,804,966 | $ 3,381,351 | $ 3,431,194 | $ 3,489,722 | $ 3,551,725 | $ 3,617,458 | $ 3,687,192 |

### Summary of Expenditures

| Department | 2019 Projected | 2020 Budget | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|---|---|---|---|---|---|---|
| Village Board | $ 17,302 | $ 17,602 | $ 17,927 | $ 18,259 | $ 18,597 | $ 18,942 | $ 19,294 |
| Village Administrator | 54,652 | 63,571 | 64,764 | 65,982 | 67,224 | 68,491 | 69,783 |
| Finance/Treasurer | 34,900 | 43,479 | 44,151 | 44,835 | 45,533 | 46,245 | 46,972 |
| Clerk/Elections | 26,542 | 30,152 | 30,702 | 31,264 | 31,836 | 32,420 | 33,016 |
| Village Hall/Facilities Maintenance | 44,700 | 46,093 | 47,882 | 49,751 | 51,703 | 53,741 | 55,871 |
| Court | 77,014 | 80,101 | 81,703 | 83,337 | 85,004 | 86,704 | 88,438 |
| Legal | 25,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 | 27,602 |
| Police Department | 983,315 | 1,076,649 | 1,098,222 | 1,120,233 | 1,142,690 | 1,165,603 | 1,188,981 |
| Public Works | 382,346 | 391,649 | 294,871 | 301,897 | 309,123 | 316,557 | 324,207 |
| Transfers & Contingency | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance | 42,146 | 43,109 | 43,971 | 44,851 | 45,748 | 46,663 | 47,596 |
| Technology & Contracted Services | 497,135 | 511,695 | 521,875 | 532,258 | 542,850 | 553,653 | 564,672 |
| Total General Fund Expenditures | $ 2,200,052 | $ 2,344,100 | $ 2,286,570 | $ 2,333,677 | $ 2,381,838 | $ 2,431,081 | $ 2,481,431 |
| Debt Service Fund Expenditures | $ 501,454 | $ 541,570 | $ 584,896 | $ 631,688 | $ 682,223 | $ 736,800 | $ 795,744 |
| Capital Fund Expenditures | $ 361,132 | $ 66,975 | $ 75,000 | $ 15,000 | $ 75,000 | $ 15,000 | $ 75,000 |
| Library Fund Expenditures | $ 104,182 | $ 109,328 | $ 111,776 | $ 114,288 | $ 116,866 | $ 119,512 | $ 122,228 |
| Park and Recreation Fund Expenditures | $ 19,150 | $ 23,600 | $ 23,600 | $ 23,600 | $ 23,600 | $ 23,600 | $ 23,600 |

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General Fund
Summary of Revenues & Expenditures

## Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Property Tax Revenue: | | | | | | | | |
| General Fund | $ 1,519,736 | $ 1,475,055 | $ 1,366,649 | $ 1,326,968 | $ 1,313,268 | $ 1,326,968 | $ 1,439,704 | 8.50% |
| Total Property Tax Revenue | $ 1,519,736 | $ 1,475,055 | $ 1,366,649 | $ 1,326,968 | $ 1,313,268 | $ 1,326,968 | $ 1,439,704 | 8.50% |
| Non-Property Tax Revenue: | | | | | | | | |
| Tax Equivalents & Penalties | $ 38,173 | $ 38,359 | $ 42,606 | $ 38,000 | $ 2 | $ 38,000 | $ 39,700 | 4.47% |
| Intergovernmental Revenue | 206,507 | 278,242 | 254,674 | 364,656 | 287,098 | 307,479 | 330,473 | -9.37% |
| Licenses & Permits | 74,474 | 61,938 | 85,298 | 73,846 | 60,383 | 85,140 | 73,050 | -1.08% |
| Fines, Fees, & Penalties | 104,405 | 104,014 | 138,269 | 140,500 | 103,955 | 155,500 | 154,500 | 9.96% |
| Public Charges for Services | 92,257 | 75,772 | 78,475 | 78,300 | 39,453 | 60,600 | 67,300 | -14.05% |
| Miscellaneous Revenues | 173,287 | 144,728 | 174,944 | 130,000 | 155,049 | 128,200 | 145,315 | 11.78% |
| Other Financing Sources | 4,465 | 15,333 | 1,900 | 3,500 | 13,636 | 13,636 | - | -100.00% |
| Total Non-Property Tax Revenue: | $ 693,568 | $ 702,910 | $ 725,217 | $ 828,802 | $ 659,574 | $ 788,555 | $ 810,338 | -2.23% |
| Total Revenue | $ 2,213,304 | $ 2,177,965 | $ 2,142,814 | $ 2,155,770 | $ 1,972,842 | $ 2,115,523 | $ 2,250,041 | 4.37% |

General Fund
Summary of Revenues & Expenses (cont.)

## Summary of Expenditures

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Village Board | $ 16,865 | $ 17,722 | $ 18,665 | $ 17,602 | $ 12,364 | $ 17,302 | $ 17,602 | 0.00% |
| Village Administrator | 46,599 | 49,303 | 54,177 | 54,653 | 34,818 | 54,652 | 63,570 | 16.32% |
| Finance/Treasurer | 28,654 | 25,797 | 38,149 | 44,612 | 19,456 | 34,900 | 43,479 | -2.54% |
| Clerk/Elections | 27,674 | 25,030 | 25,951 | 29,816 | 16,623 | 26,542 | 30,152 | 1.13% |
| Village Hall/Facilities Maintenance | 46,912 | 48,026 | 48,248 | 43,555 | 31,136 | 44,700 | 46,093 | 5.83% |
| Court | 67,596 | 69,256 | 78,516 | 74,909 | 46,226 | 77,014 | 80,101 | 6.93% |
| Legal | 57,928 | 24,085 | 42,726 | 25,000 | 15,273 | 25,000 | 25,000 | 0.00% |
| Police Department | 851,716 | 926,892 | 999,959 | 1,024,275 | 658,830 | 983,315 | 1,076,649 | 5.11% |
| Public Works | 313,662 | 285,753 | 280,744 | 295,539 | 136,716 | 275,018 | 284,321 | -3.80% |
| Library | 117,498 | 130,194 | - | - | - | - | - | 0.00% |
| Transfers & Contingency | 1,835 | - | 16,857 | 15,000 | 7,799 | 9,000 | 28,270 | 88.47% |
| Insurance | 46,199 | 47,803 | 42,752 | 43,395 | 32,491 | 42,146 | 43,109 | -0.66% |
| Technology & Contracted Services | 466,060 | 463,022 | 518,080 | 487,415 | 364,882 | 497,135 | 511,695 | 4.98% |
| Total General Fund Expenditures | $ 2,064,584 | $ 2,093,927 | $ 2,210,031 | $ 2,155,769 | $ 1,376,614 | $ 2,086,724 | $ 2,250,041 | 4.37% |

| | | | | | | |
|---|---|---|---|---|---|---|
| Beginning Fund Balance | $ 477,781 | $ 596,782 | $ 676,997 | | $ 513,557 | $ 542,356 |
| Annual Income / (Loss) | 119,001 | 80,215 | (67,216) | | 28,799 | - |
| Transfer from / (to) other funds | - | - | - | | - | - |
| Applied Budget Surplus | - | - | (96,224) | | - | - |
| Ending Fund Balance | $ 596,782 | $ 676,997 | $ 513,557 | | $ 542,356 | $ 542,356 |
| | | | | | | |
| Ending Fund Balance | $ 596,782 | $ 676,997 | $ 513,557 | | $ 542,356 | $ 542,356 |
| Nonspendable | 34,277 | 42,282 | 43,687 | | | |
| Restricted | - | - | - | | | |
| Committed | 49,698 | 47,439 | 32,308 | | | |
| Assigned | 48,636 | 54,594 | 43,283 | | | |
| Unassigned | 464,171 | 532,682 | 394,279 | | | |

# General Fund
## Detailed Revenues

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Property and Other Taxes | | | | | | | | |
| 41110 | General Property Taxes | $ 1,519,736 | $ 1,475,055 | $ 1,366,649 | $ 1,326,968 | $ 1,313,268 | $ 1,326,968 | $ 1,439,704 | 8.50% |
| 41310 | Water Utility Tax Equivalent | 37,220 | 36,595 | 41,628 | 36,500 | - | 36,500 | 38,500 | 5.48% |
| 41490 | Delinquent Penalties/Interest | 953 | 1,764 | 978 | 1,500 | 2 | 1,500 | 1,200 | -20.00% |
| Total Property and Other Taxes | | 1,557,909 | 1,513,414 | 1,409,255 | 1,364,968 | 1,313,270 | 1,364,968 | 1,479,404 | 8.38% |
| | Intergovernmental Revenue | | | | | | | | |
| 42210 | State Shared Revenue | $ 46,449 | $ 45,195 | $ 38,740 | $ 44,743 | $ 64,159 | $ 44,743 | $ 44,346 | -0.89% |
| 42220 | Expenditure Restraint | - | 53,111 | 64,635 | 57,448 | - | - | - | -100.00% |
| 42530 | Tax Exempt Computer Aid | 13,638 | 34,351 | (12,701) | 45,351 | 46,868 | 45,351 | 46,868 | 3.34% |
| 42540 | Law Enforcement Improvement Grants | 2,120 | 1,120 | 1,120 | 1,120 | - | 1,120 | 1,120 | 0.00% |
| 42550 | Personal Property Reimbursement | - | - | | 36,356 | 36,356 | 36,356 | 31,685 | -12.85% |
| 42640 | State Transportation Aid | 127,041 | 126,242 | 145,177 | 161,639 | 121,173 | 161,639 | 185,799 | 14.95% |
| 42890 | Recycling Grants | 6,893 | 7,261 | 7,257 | 7,000 | 7,270 | 7,270 | 7,270 | 3.86% |
| 42230 | Fire Insurance | 10,367 | 10,962 | 10,446 | 11,000 | 11,272 | 11,000 | 11,000 | 0.00% |
| 42560 | Video Service Provider Aid | - | - | - | - | - | - | 2,385 | 100.00% |
| Total Intergovernmental Revenue | | 206,507 | 278,242 | 254,674 | 364,656 | 287,098 | 307,479 | 330,473 | -9.37% |
| | Licenses & Permits | | | | | | | | |
| 43110 | Liquor Licenses | $ 4,400 | $ 5,340 | $ 4,190 | $ 4,400 | $ 14,370 | $ 14,340 | $ 4,400 | 0.00% |
| 43120 | Bartender Licenses | 1,910 | 2,695 | 2,285 | 2,000 | 1,845 | 2,000 | 2,000 | 0.00% |
| 43420 | Misc. Licenses | 2,118 | 1,957 | 2,293 | 2,000 | 4,369 | 4,500 | 2,200 | 10.00% |
| | Total Licenses | 8,428 | 9,992 | 8,768 | 8,400 | 20,584 | 20,840 | 8,600 | 2.38% |

# General Fund
## Detailed Revenues (cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Licenses & Permits (cont.) | | | | | | | | |
| 43510 | Building/Business Permits | $ 41,560 | $ 33,945 | $ 61,219 | $ 50,000 | $ 31,495 | $ 50,000 | $ 46,000 | -8.00% |
| 43591 | Parking Permits | 16,507 | 12,842 | 11,148 | 11,846 | 7,553 | 11,000 | 12,250 | 3.41% |
| 43595 | Variance Permits | 1,800 | 650 | 900 | 600 | - | 300 | 600 | 0.00% |
| 43596 | Well Permits | 300 | 75 | - | - | - | - | 2,600 | 0.00% |
| 43597 | Misc. Permits | 5,879 | 4,435 | 3,263 | 3,000 | 750 | 3,000 | 3,000 | 0.00% |
| | Total Permits | 66,046 | 51,946 | 76,530 | 65,446 | 39,799 | 64,300 | 64,450 | -1.52% |
| Total Licenses & Permits | | 74,474 | 61,938 | 85,298 | 73,846 | 60,383 | 85,140 | 73,050 | -1.08% |
| | Fines, Fees, and Penalties | | | | | | | | |
| 43610 | Court Fines/Ordinance Violations | $ 103,500 | $ 103,340 | $ 137,669 | $ 140,000 | $ 103,585 | $ 155,000 | $ 154,000 | 10.00% |
| 43620 | Parking Citations | 180 | - | - | - | - | - | - | 0.00% |
| 43730 | Warrant Fee | 725 | 674 | 599 | 500 | 370 | 500 | 500 | 0.00% |
| Total Fines, Fees and Penalties | | 104,405 | 104,014 | 138,269 | 140,500 | 103,955 | 155,500 | 154,500 | 9.96% |
| | Public Charges for Services | | | | | | | | |
| 44110 | Copies/Open Records Requests | $ 681 | $ 592 | $ 479 | $ 500 | $ 148 | $ 300 | $ 500 | 0.00% |
| 44190 | Other Public Charges | 602 | 386 | 50 | 300 | 3,140 | 300 | 300 | 0.00% |
| 44220 | Parking Meter Coin | 6,197 | 6,924 | 6,617 | 6,000 | 3,990 | 5,500 | - | -100.00% |
| 44230 | Ambulance Fees | 55,602 | 51,140 | 53,396 | 55,000 | 23,600 | 45,000 | 55,000 | 0.00% |
| 44610 | Community Building Rental | 9,426 | 9,621 | 12,492 | 9,500 | 8,575 | 9,500 | 11,500 | 21.05% |
| 44640 | Park User Fees | 12,308 | 3,228 | 822 | 3,000 | - | - | - | -100.00% |
| 44660 | Softball Team Fees | 7,440 | 3,881 | 4,619 | 4,000 | - | - | - | -100.00% |
| Total Public Charges for Services | | 92,257 | 75,772 | 78,475 | 78,300 | 39,453 | 60,600 | 67,300 | -14.05% |

# General Fund
## Detailed Revenues (cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Miscellaneous Revenue | | | | | | | | |
| 48250 | Recycling Revenue | $ 17,981 | $ 17,954 | $ 18,084 | $ 17,000 | $ 18,600 | $ 18,000 | $ 36,000 | 111.76% |
| 48220 | Interest Income | 4,504 | 5,330 | 24,006 | 6,000 | 8,936 | 6,000 | 7,200 | 20.00% |
| 48250 | Sale of Recyclables | 346 | 1,345 | 1,590 | 1,500 | 1,087 | 1,200 | 1,500 | 0.00% |
| 48330 | Payment from Water Utility | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 0.00% |
| 48350 | Payment from Sewer | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 0.00% |
| 48120 | Chamber of Commerce Rent | 836 | 912 | 304 | - | - | - | - | 0.00% |
| 48110 | Donations/Contributions/Pass Through | 25 | 110 | - | - | - | - | - | 0.00% |
| 48370 | Payment from Stormwater | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 0.00% |
| 48450 | Cable Franchise Fees | 26,119 | 23,630 | 17,764 | 26,000 | 17,909 | 20,000 | 20,615 | -20.71% |
| 48690 | Compensation from Insurance Loss | 10,833 | 2,252 | 7,392 | - | 1,453 | - | - | 0.00% |
| 48900 | Miscellaneous Revenue | 29,516 | 3,995 | 27,804 | 1,500 | 29,063 | 5,000 | 2,000 | 33.33% |
| 48910 | Library Fees | 5,127 | 11,200 | - | - | - | - | - | 0.00% |
| Total Miscellaneous Revenue | | 173,287 | 144,728 | 174,944 | 130,000 | 155,049 | 128,200 | 145,315 | 11.78% |
| | Other Financing Sources | | | | | | | | |
| 49101 | Transfer from other funds | $ - | $ 15,000 | $ - | $ - | $ 13,636 | $ 13,636 | $ - | 0.00% |
| 49102 | Sale of Village Equipment | 4,465 | 333 | 1,900 | 3,500 | - | | - | -100.00% |
| 49110 | Applied General Fund Reserve | - | - | - | - | - | - | - | 0.00% |
| Total Other Financing Sources | | 4,465 | 15,333 | 1,900 | 3,500 | 13,636 | 13,636 | - | -100.00% |
| **Total General Fund Revenue** | | **$ 2,213,304** | **$ 2,193,441** | **$ 2,142,814** | **$ 2,155,770** | **$ 1,972,842** | **$ 2,115,523** | **$ 2,250,041** | 4.37% |

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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

- No significant budget impacts.

# General Fund Expenditures
## Village Board

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Village Board | | | | | | | | |
| 51100-50100 | Board Salaries | $ 14,253 | $ 14,837 | $ 16,152 | $ 15,000 | $ 9,836 | $ 14,800 | $ 15,000 | 0.00% |
| 51100-50120 | FICA Tax | 1,090 | 1,102 | 1,148 | 1,160 | 752 | 1,160 | 1,160 | 0.00% |
| 51100-50126 | Travel/Training/Meetings | - | 176 | 54 | 200 | 31 | 100 | 200 | 0.00% |
| 51100-50127 | Membership Dues | 1,495 | 1,551 | 1,312 | 1,242 | 1,744 | 1,242 | 1,242 | 0.00% |
| 51100-50130 | Miscellaneous Expenses | 27 | 56 | - | - | - | - | - | 0.00% |
| Total Village Board | | 16,865 | 17,722 | 18,665 | 17,602 | 12,364 | 17,302 | 17,602 | 0.00% |

**100-51100 Village Board**

| 50110- Board Salaries | |
|---|---|
| President annual salary | 3,000 |
| Trustee annual salaries @ $2,000 | 12,000 |
| Total | 15,000 |

| 50127- Membership Dues | |
|---|---|
| League of WI Municipalities | 1,060 |
| Constant Contact | 240 |
| Total | 1,300 |

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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.

## 2020 Goals

- Work with local businesses on partnering resources from county, state, and federal agencies.
- Receive the Government Finance Officers' Association Distinguished Budget Presentation Award.
- Explore long term financial needs and develop related plan, including long term capital purchasing plan.
- Oversee and manage budget.
- Implement Strategic Plan and oversee departmental goals identified in plan.

## Budget Impact & Changes

- Increases in wages and most benefits. Change in health insurance plan coverage.
- Cost of membership dues increase in 2020.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. 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 $2,090.94 and a single plan is $249.78.

- 1 covered by family 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 $312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

**Staffing**

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Village Administrator/Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Village Administrator/Clerk | 45% | 45% | 45% | 45% | 45% | 45% |
| Water Utility | 20% | 20% | 20% | 20% | 20% | 20% |
| Sewer Utility | 20% | 20% | 20% | 20% | 20% | 20% |
| Stormwater Utility | 15% | 15% | 15% | 15% | 15% | 15% |

# General Fund Expenditures
## Village Administrator

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Village Administrator | | | | | | | | |
| 51320-50110 | Salary | $ 34,274 | $ 36,270 | $ 38,875 | $ 40,632 | $ 25,605 | $ 40,632 | $ 42,867 | 5.50% (1) |
| 51320-50120 | FICA Tax | 2,620 | 2,788 | 3,188 | 3,108 | 2,061 | $ 3,108 | 3,279 | 5.50% (1) |
| 51320-50121 | Health Insurance Premium | 4,134 | 4,280 | 4,164 | 3,929 | 2,927 | 3,929 | 9,936 | 152.88% (2) |
| 51320-50122 | Health Insurance Deductible | 282 | 225 | 225 | 225 | 162 | 225 | 450 | 100.00% |
| 51320-50123 | Retirement Contribution | 2,298 | 2,510 | 2,650 | 2,661 | 1,677 | 2,661 | 2,893 | 8.72% (1) |
| 51320-50124 | Group Life Insurance Premium | 22 | 28 | 30 | 31 | 22 | 31 | 29 | -7.21% |
| 51320-50125 | Disability Insurance Premium | 129 | 141 | 141 | 141 | 143 | 141 | 141 | 0.00% |
| 51320-50126 | Travel/Training/Meetings | 2,188 | 2,939 | 4,799 | 3,452 | 2,043 | 3,452 | 3,441 | -0.31% |
| 51320-50127 | Membership Dues | 652 | 121 | 105 | 473 | 179 | 473 | 534 | 12.79% (3) |
| Total Village Administrator | | 46,599 | 49,303 | 54,177 | 54,653 | 34,818 | 54,652 | 63,570 | 16.32% |

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2020

(2) Increase due to change in plan coverage from single to family.

(3) Cost of professional association dues increase annually.

**100-51320 Village Administrator**

| 50126 - Travel/Training/Meetings | |
|---|---|
| Travel expenses for meetings/trainings | 1,725 |
| Conferences/Training | 1,320 |
| Village Administrator - cellular phone | 396 |
| Total | 3,441 |

| 50127 - Professional Dues | |
|---|---|
| ICMA | 385 |
| ELGL | 22 |
| MEA-SEW | 17 |
| WCMA | 110 |
| Total | 534 |

## Department Description

The Finance Manager 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/ 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.

## 2020 Goals

- Effectively monitor all Village financial operations and appropriately report to Management and Elected Officials.
- Complete annual audit with minimal journal entries and material weaknesses.
- Work with management of development of long term financial plan and related policies.
- Develop comprehensive financial policies.
- Implement Strategic Plan.

## Budget Impact & Changes

- Increase in training to provide additional learning opportunities for Finance Manager.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. 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 $2,090.94 and a single plan is $249.78.

- 1 covered by family 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 $312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

**Staffing**

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Finance Manager | 0.60 | 0.60 | 0.60 | 0.60 | 1.00 | 1.00 |
| Total | 0.60 | 0.60 | 0.60 | 0.60 | 1.00 | 1.00 |

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Finance Manager | 45% | 45% | 45% | 45% | 45% | 45% |
| Water Utility | 20% | 20% | 20% | 20% | 20% | 20% |
| Sewer Utility | 20% | 20% | 20% | 20% | 20% | 20% |
| Stormwater Utility | 15% | 15% | 15% | 15% | 15% | 15% |

# General Fund Expenditures
## Finance Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Finance/Treasurer | | | | | | | | |
| 51550-50110 | Salary | $ 15,254 | $ 14,466 | $ 27,493 | $ 20,222 | $ 12,600 | $ 19,000 | $ 19,742 | -2.38% |
| 51550-50120 | FICA Tax | 1,191 | 1,240 | 1,692 | 1,547 | 917 | 1,400 | 1,510 | -2.38% |
| 51550-50121 | Health Insurance Premium | - | - | - | 9,676 | 2,947 | 3,929 | 9,936 | 2.68% |
| 51550-50122 | Health Insurance Deductible | - | - | - | 450 | 255 | 450 | 450 | 0.00% |
| 51550-50123 | Retirement Contribution | 1,028 | 1,099 | 1,391 | 1,325 | 760 | 1,325 | 1,333 | 0.57% |
| 51550-50124 | Group Life Insurance Premium | - | - | - | 100 | 120 | 100 | 100 | 0.00% |
| 51550-50125 | Disability Insurance Premium | | | - | 141 | - | 141.00 | 141 | 0.00% |
| 51550-50126 | Travel/Training/Meetings | 68 | 221 | 19 | 500 | 190 | - | 918 | 83.52% (1) |
| 51550-50127 | Membership Dues | 65 | 50 | 28 | 100 | 55 | 55 | 100 | 0.00% |
| 51550-50131 | Software Support | 1,314 | 1,314 | 718 | 2,800 | | 1,000 | 2,800 | 0.00% |
| 51550-50132 | Printing/Publishing/Advertising | 2,072 | - | - | - | - | - | - | 0.00% |
| 51550-50133 | Bank/Financial Service Fees | 790 | 1,179 | 939 | 750 | 1,064 | 500 | 750 | 0.00% |
| 51550-50186 | Health Deductible Admin Fee | 1,483 | 1,430 | 1,456 | 700 | 546 | 700 | 700 | 0.00% |
| 51550-50690 | Personal Property & Bad Debt | 5,389 | 4,799 | 4,414 | 6,300 | - | 6,300 | 5,000 | -20.63% |
| Total Finance/Treasurer | | 28,654 | 25,797 | 38,149 | 44,612 | 19,456 | 34,900 | 43,479 | -2.54% |

Significant Variances Explanation:

(1) Increase in training to provide additional learning opportunities for Finance Manager.

**100-51550 Finance Department**

| | |
|---|---|
| 50126 - Travel/Training/Meetings | |
| Treasurers Institute | 618 |
| Misc. Travel & Training Costs | 300 |
| Total | 918 |
| 50127 - Membership Dues | 100 |
| Total | 100 |

| | |
|---|---|
| 50131 - Software Support | |
| County Tax Support | 1,800 |
| Accounting software license (25% General Fund) | 1,000 |
| Total | 2,800 |

# 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.

## 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.

## 2020 Goals

- Effectively manage four scheduled elections.
- Proactively train Election Inspectors preceding each election.
- Manage building permit processing.
- Update website on a timely basis.
- Cross train with Finance Manager to ensure proper coverage of duties.
- Implement Strategic Plan.

## Budget Impact/Changes

- Wage and benefit cost increases.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. 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 $2,090.94 and a single plan is $849.78.

- 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 $312.00 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 | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Deputy Clerk | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Total | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Deputy Clerk | 70% | 70% | 70% | 70% | 70% | 70% |
| Water Utility | 10% | 10% | 10% | 10% | 10% | 10% |
| Sewer Utility | 10% | 10% | 10% | 10% | 10% | 10% |
| Stormwater Utility | 10% | 10% | 10% | 10% | 10% | 10% |

# General Fund Expenditures
## Clerk/Elections Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Clerk/Elections | | | | | | | | |
| 51411-50110 | Salary | $ 18,168 | $ 19,049 | $ 18,417 | $ 19,891 | $ 12,118 | $ 19,000 | $ 20,155 | 1.33% |
| 51411-50119 | Election Inspector Wages | 3,393 | 1,098 | 2,422 | 3,000 | 617 | 617 | 3,000 | 0.00% |
| 51411-50120 | FICA Tax | 1,462 | 1,421 | 1,530 | 1,522 | 988 | 1,522 | 1,542 | 1.33% |
| 51411-50123 | Retirement Contribution | 1,253 | 1,259 | 1,255 | 1,303 | 794 | 1,303 | 1,360 | 4.42% |
| 51411-50124 | Group Life Insurance Premium | 123 | 142 | 149 | 155 | 106 | 155 | 129 | -16.68% (1) |
| 51411-50126 | Travel/Training/Meetings | 527 | 657 | 472 | 1,260 | 43 | 1,200 | 1,260 | 0.00% |
| 51411-50127 | Membership Dues | 295 | 190 | 255 | 255 | 30 | 255 | 275 | 7.84% |
| 51411-50176 | Licenses & Permit Processing | 394 | 504 | 469 | 500 | 322 | 500 | 500 | 0.00% |
| 51411-50177 | Equipment Maintenance | 470 | 415 | 415 | 800 | 415 | 800 | 800 | 0.00% |
| 51411-50178 | Election Supplies | 1,589 | 295 | 569 | 1,130 | 1,190 | 1,190 | 1,130 | 0.00% |
| Total Clerk/Elections | | 27,674 | 25,030 | 25,951 | 29,816 | 16,623 | 26,542 | 30,152 | 1.13% |

Significant Variances Explanation:

(1) Reflects actual cost of benefit adjusted for age and salary.

**100-51411 Clerk/Elections**

| | |
|---|---|
| 50119 - Election Inspector Wages | |
| Election inspectors for scheduled elections and training | 3,000 |
| Total | 3,000 |
| | |
| 50178 - Election Supplies | |
| Ballots & Supplies from County | 400 |
| Ink cartridges, ballot pens, misc. supplies | 330 |
| Meal for Election Inspectors on Election Day | 400 |
| Total | 1,130 |
| | |
| 50127 - Professional Dues | |
| WMCA (Wisconsin Municipal Clerks Association) | 70 |
| MMCA (Metro Milwaukee Clerks Association) | 35 |
| IMCA (International Municipal Clerks Association) | 170 |
| Total | 275 |

| | |
|---|---|
| 50177 - Equipment Maintenance | |
| ES&S Maintenance Contract | 800 |
| Total | 800 |
| | |
| 50126 - Travel/Training/Meetings | |
| WMCA Conference | 360 |
| Misc. Meetings | 200 |
| Misc. Travel Costs (Clerk and Election Inspectors) | 700 |
| Total | 1,260 |

# 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

- Postage increase due to historical costs and due to postage meter rental.

# Village Hall/Facilities Maintenance Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Village Hall/Facilities Maintenance | | | | | | | | |
| 51710-50132 | Printing/Publishing/Copies | $ 1,503 | $ 4,251 | $ 2,954 | $ 2,600 | $ 374 | $ 2,500 | $ 2,925 | 12.50% (1) |
| 51710-50134 | Utilities | 26,252 | 25,766 | 25,519 | 24,480 | 18,281 | 26,000 | 26,000 | 6.21% (1) |
| 51710-50135 | Telephone/Internet | 2,656 | 3,387 | 4,090 | 2,800 | 2,143 | 2,800 | 2,925 | 4.46% (1) |
| 51710-50136 | Office Supplies | 2,537 | 2,737 | 2,808 | 2,100 | 2,753 | 2,900 | 2,925 | 39.29% (1) |
| 51710-50137 | Postage | 2,446 | 851 | 818 | 375 | 575 | 400 | 593 | 58.07% (1) |
| 51710-50138 | Equipment/Copier Maintenance | 1,034 | 1,305 | 305 | 2,100 | 138 | 1,000 | 975 | -53.57% (2) |
| 51710-50139 | Building Maintenance | 10,484 | 9,728 | 11,753 | 9,100 | 6,873 | 9,100 | 9,750 | 7.14% (1) |
| Total Village Hall/Facilities Maintenance | | 46,912 | 48,026 | 48,248 | 43,555 | 31,136 | 44,700 | 46,093 | 5.83% |

Significant Variances Explanation:

(1) Increased to reflect actual anticipated costs and historical costs over the last three fiscal years.

(2) Decrease due to actual historical cost of maintenance.

# 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.

## 2020 Goals

- Process and receipt all fines and forfeitures in a prompt and efficient manner.
- Increase online payments.
- Management payment plans and ensure prompt payment.
- Implement Strategic Plan

## Budget Impact/Changes

- Increase in Attorney services to reflect increase court volume.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. 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 $2,090.94 and a single plan is $849.78.

- 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 $312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

**Staffing**

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Court Clerk | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Municipal Judge | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Court Clerk | 100% | 100% | 100% | 100% | 100% | 100% |
| Municipal Judge | 100% | 100% | 100% | 100% | 100% | 100% |

# Court Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Court | | | | | | | | |
| 51200-50110 | Salary | $ 28,339 | $ 29,529 | $ 32,128 | $ 32,472 | $ 19,038 | $ 32,472 | $ 33,675 | 3.71% (1) |
| 51200-50114 | Attorney Services | 13,156 | 14,333 | 17,095 | 15,000 | 8,709 | 17,500 | 18,000 | 20.00% (2) |
| 51200-50118 | Judge Wages | 2,400 | 2,400 | 2,400 | 2,400 | 1,600 | 2,400 | 2,400 | 0.00% |
| 51200-50120 | FICA Tax | 2,308 | 2,413 | 2,739 | 2,668 | 1,632 | 2,668 | 2,760 | 3.45% (1) |
| 51200-50121 | Health Insurance Premium | 5,512 | 5,706 | 5,553 | 5,239 | 3,629 | 5,239 | 5,384 | 2.77% (1) |
| 51200-50122 | Health Insurance Deductible | 900 | 900 | 733 | 300 | 300 | 300 | 300 | 0.00% |
| 51200-50123 | Retirement Contribution | 1,865 | 2,042 | 2,164 | 2,127 | 1,246 | 2,127 | 2,273 | 6.87% (1) |
| 51200-50124 | Group Life Insurance Premium | 154 | 186 | 198 | 207 | 134 | 207 | 183 | -11.63% |
| 51200-50125 | Disability Insurance Premium | 171 | 189 | 189 | 189 | 156 | 189 | 208 | 10.42% |
| 51200-50126 | Travel/Training/Meetings | 2,152 | 1,622 | 1,826 | 2,200 | 1,115 | 2,000 | 2,200 | 0.00% |
| 51200-50127 | Membership/Professional Dues | 160 | 140 | 160 | 140 | 145 | 145 | 145 | 3.57% |
| 51200-50130 | Prisoner Housing/Witness Fees | 5,103 | 4,557 | 6,638 | 5,600 | 3,319 | 5,600 | 5,600 | 0.00% |
| 51200-50131 | Support/Consulting | 3,813 | 3,928 | 4,045 | 4,167 | 4,167 | 4,167 | 4,772 | 14.52% (3) |
| 51200-50136 | Office Supplies | 1,563 | 1,311 | 2,648 | 2,200 | 1,036 | 2,000 | 2,200 | 0.00% |
| Total Court | | 67,596 | 69,256 | 78,516 | 74,909 | 46,226 | 77,014 | 80,101 | 6.93% |

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2020.

(2) Increase due to additional attorney resources anticipated for court volume.

(3) Increased to reflect actual contract costs.

# 2020
# Expenditure Detail - Court

**100-51200 Court**

| | |
|---|---|
| 50126 - Travel/Training/Meetings | |
| WMJA Annual Registration (Judge) | 700 |
| Clerk and Judge Training and Travel reimbursement | 1,500 |
| Total | 2,200 |
| 50127 - Professional Dues | |
| WMJA (Judge) | 100 |
| WMCA (Court clerk) | 45 |
| Total | 145 |
| 50131 - Consultants/Support | |
| Tipps Court | 4,292 |
| TVRP Registration Suspensions | 480 |
| Total | 4,772 |

| | |
|---|---|
| 50136 - Office Supplies | |
| Office Supplies | 1,000 |
| Postage | 650 |
| Telephone | 550 |
| Total | 2,200 |
| 50130 - Prisoner Housing/Witness Fees | |
| Prisoner Housing | 5,500 |
| Witness Fees | 100 |
| Total | 5,600 |

# 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 changes in 2020.

General Fund Expenditures
Legal Services Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Legal | | | | | | | | |
| 51600-50113 | Counseling | $ 57,928 | $ 24,085 | $ 42,726 | $ 25,000 | $ 15,273 | $ 25,000 | $ 25,000 | 0.00% |
| Total Legal | | 57,928 | 24,085 | 42,726 | 25,000 | 15,273 | 25,000 | 25,000 | 0.00% |

# GENERAL FUND: POLICE DEPARTMENT

## Department Description

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

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

## Services

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

## 2020 Goals

- Participate in local and regional traffic safety programs.
- Seek additional training opportunities for all officers.
- Maintain community based policing model with increased visibility in the community.
- Increase targeted enforcement.
- Revise policies and procedures.
- Implement Strategic Plan.

## Budget Impact & Change

- New hire expected in early 2020.

2020 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, 2020.

*Retirement:* Employer WRS contribution of 11.74% of gross wages for sworn officers, 6.75% for non-sworn staff.
2020 Expected Employee Benefits include:

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,090.94 and a single plan is $849.78.

- 8 covered by family plan
- 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 $312.00 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 | | | | | |
|---|---|---|---|---|---|---|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant/Detective | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Patrol Officer | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Police Clerical | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Comm. Service Officer | 0.40 | 0.40 | 0.00 | 0.00 | 0.25 | 0.25 |
| Total | 8.55 | 8.80 | 8.40 | 8.40 | 8.65 | 8.65 |

| Position | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Police Chief | 100% | 100% | 100% | 100% | 100% | 100% |
| Lieutenant/Detective | 100% | 100% | 100% | 100% | 100% | 100% |
| Patrol Officer | 100% | 100% | 100% | 100% | 100% | 100% |
| Police Clerical | 100% | 100% | 100% | 100% | 100% | 100% |
| Comm. Service Officer | 100% | 100% | 100% | 100% | 100% | 100% |

# General Fund Expenditures
## Police Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Police Salaries & Benefits | | | | | | | | |
| 52110-50110 | Administrative Salaries | $ 151,785 | $ 169,369 | $ 165,407 | $ 172,404 | $ 112,796 | $ 171,765 | $ 177,633 | 3.03% (1) |
| 52110-50111 | Patrol Salaries | 330,108 | 349,802 | 409,416 | 419,238 | 257,075 | 400,000 | 430,314 | 2.64% (1) |
| 52110-50112 | Clerical Salaries | 18,105 | 18,074 | 15,679 | 19,728 | 12,692 | 19,373 | 20,442 | 3.62% (1) |
| 52110-50115 | Community Service Officer Wages | 1,279 | - | - | 7,000 | - | - | 10,000 | 42.86% (2) |
| 52110-50116 | Overtime | 45,384 | 29,500 | 32,464 | 33,539 | 21,906 | 33,500 | 34,425 | 2.64% (1) |
| 52110-50117 | Other Payout | 2,667 | 3,153 | 2,183 | 4,000 | - | 2,800 | 3,000 | -25.00% (4) |
| 52110-50120 | FICA | 40,170 | 44,681 | 51,700 | 50,124 | 33,027 | 51,000 | 51,505 | 2.76% (1) |
| 52110-50121 | Health Insurance Premium | 147,253 | 176,537 | 165,689 | 161,361 | 118,933 | 161,361 | 180,825 | 12.06% (3) |
| 52110-50122 | Health Insurance Deductible | 5,507 | 7,275 | 7,945 | 7,700 | 5,234 | 7,700 | 8,200 | 6.49% (3) |
| 52110-50123 | Retirement Contribution | 51,399 | 60,785 | 66,990 | 63,885 | 42,753 | 63,000 | 72,953 | 14.19% (1) |
| 52110-50124 | Group Life Insurance Premium | 1,039 | 959 | 798 | 1,151 | 557 | 1,100 | 712 | -38.13% |
| 52110-50125 | Disability Insurance Premium | 2,161 | 2,536 | 2,589 | 2,637 | 2,187 | 2,500 | 2,651 | 0.53% |
| 52110-50128 | Safety & Uniform Allowance | 5,552 | 5,364 | 5,685 | 4,000 | 3,500 | 3,500 | 4,000 | 0.00% |
| 52110-50129 | Retiree Health Insurance Premium | - | - | 12,015 | 9,922 | 2,201 | 9,922 | 10,697 | 7.81% |
| Total Police Salaries & Benefits | | 802,409 | 868,036 | 938,560 | 956,690 | 612,861 | 927,521 | 1,007,357 | 5.30% |

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2020.
(2) Anticipate hiring new CSO in 2020
(3) Increase to reflect change in health insurance coverage for newly hired officer.
(4) Cost reflects a three year historical average.

# General Fund Expenditures
## Police Department (Cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Police Professional Development | | | | | | | | |
| 52120-50126 | Travel/Training/Meetings | $ 6,068 | $ 6,930 | $ 6,463 | $ 9,575 | $ 7,704 | $ 9,000 | $ 9,575 | 0.00% |
| 52120-50127 | Membership Dues/Books | 455 | 375 | 950 | 975 | 255 | 500 | 1,340 | 37.44% (1) |
| 52120-50130 | Miscellaneous Expenses | - | - | 9,501 | | - | - | - | 0.00% |
| 52120-50141 | Guns & Ammunition | 455 | 4,577 | 4,984 | 4,850 | 698 | 1,500 | 4,350 | -10.31% |
| Total Police Professional Development | | 6,978 | 11,882 | 21,898 | 15,400 | 8,657 | 11,000 | 15,265 | -0.88% |
| | Police Administration | | | | | | | | |
| 52130-50131 | Software Support | $ 8,527 | $ 8,581 | $ 15,334 | $ 10,710 | $ 8,972 | $ 10,000 | $ 10,327 | -3.58% (2) |
| 52130-50135 | Telephone | 4,048 | 3,859 | 3,955 | 4,925 | 3,198 | 4,500 | 4,000 | -18.78% (2) |
| 52130-50136 | Office Supplies | 2,480 | 4,466 | 4,192 | 3,450 | 2,464 | 3,500 | 4,400 | 27.54% (3) |
| 52130-50142 | Crime Prevention Materials | 590 | 639 | - | 500 | 1,320 | 1,320 | 500 | 0.00% |
| 52130-50143 | Investigative Fees | 5,728 | 4,839 | 3,949 | 5,050 | 1,947 | 3,500 | 4,500 | -10.89% (2) |
| 52130-50147 | Emergency Government | 1,208 | 489 | 2,588 | 1,000 | 844 | 1,000 | 1,000 | 0.00% |
| 52130-50164 | Computer/Equipment Maintenance | 949 | 949 | 1,354 | 4,050 | 3,235 | 1,000 | 4,400 | 8.64% (3) |
| Total Police Administration | | 23,529 | 23,822 | 31,373 | 29,685 | 21,979 | 24,820 | 29,127 | -1.88% |

Significant Variances Explanation:

(1) Increase to reflect association dues needed for Chief's FBI NA Association.
(2) Decrease to reflect actual anticipated costs.
(3) Additional resources needed due to increase call and ticket volume.

# General Fund Expenditures
## Police Department (Cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Police Equipment & Maintenance | | | | | | | | |
| 52140-50144 | Vehicle Maintenance | $ 7,532 | $ 6,889 | $ 10,891 | $ 6,000 | $ 4,398 | $ 6,000 | $ 6,500 | 8.33% |
| 52140-50145 | Ballistic Vests | - | 958 | 1,093 | 1,000 | 974 | 974 | 3,900 | 290.00% (1) |
| 52140-50146 | Gas & Oil | 8,662 | 11,997 | 13,120 | 12,500 | 7,903 | 10,000 | 11,000 | -12.00% |
| 52140-50164 | Computer Maintenance | 689 | 279 | 160 | - | - | - | - | 0.00% |
| 52140-50300 | Patrol Supplies | 1,916 | 3,029 | 2,700 | 3,000 | 2,058 | 3,000 | 3,500 | 16.67% |
| Total Police Equipment & Maintenance | | 18,800 | 23,152 | 27,964 | 22,500 | 15,333 | 19,974 | 24,900 | 10.67% |
| Total Police Department | | 851,716 | 926,892 | 999,959 | 1,024,275 | 658,830 | 983,315 | 1,076,649 | 5.11% |

Significant Variances Explanation:

(1) Includes the purchase of four new ballistic vests.

**100-52120 Police Development**

| 50126 - Travel/Training/Meetings | |
|---|---|
| In-service - All Officer | 825 |
| LEAP Conference - Administrative Assistant | 500 |
| Management/Supervisor Training | 2,500 |
| Duty Specific Training | 5,750 |
| Total | 9,575 |

| 50141 - Guns/Ammunition | |
|---|---|
| Ammunition/Supplies | 3,500 |
| Misc. Supplies | 250 |
| Taser Supplies/Cartridges | 600 |
| Total | 4,350 |

| 50127 - Membership Dues/Subscriptions | |
|---|---|
| International, WI Chief of Police, Waukesha Chief's, FBINA | 690 |
| MIU Membership | 350 |
| Lakes Firearms Membership | 250 |
| International Assoc for Property & Evidence - Officer Ratzlaff | 50 |
| Total | 1,340 |

**100-52130 Police Administration**

| 50131 - Software support | |
|---|---|
| Axon License & Data Storage | 2,328 |
| Waukesha County Trunked Radio Support | 1,465 |
| CIB-TIME System | 984 |
| Intergraph/Spillman - RMS - Net Motion | 2,934 |
| Deer Creek - CSI | 750 |
| Tipps Parking & Tipps TVRP | 1,866 |
| Total | 10,327 |

| 50164 - Computer/Equipment Maintenance | |
|---|---|
| Radar Certification | 160 |
| Radar/Laser Repairs | 250 |
| Office/Squad Computer Repair/Anti-Virus | 1,750 |
| Radio Maintenance/Programming | 500 |
| Misc./Radio Battery Replacement | 500 |
| Total | 3,160 |

| 50135 - Telephone | |
|---|---|
| AT&T, Squad Routers & Cellphones (Chief/Lt/Squads) | 3,200 |
| Office Phones - AT&T | 700 |
| Misc. | 100 |
| Total | 4,000 |

| 50136 - Office Supplies | |
|---|---|
| Postage | 500 |
| Printing/Copies | 1,500 |
| Office Supplies | 2,400 |
| Total | 4,400 |

| 50143 - Investigative Fees | |
|---|---|
| Evidence Processing Supplies | 1,500 |
| Police Tow (Zero Sum to the Budget) | 750 |
| Lexis-Nexis / Clear | 1,500 |
| Blood Draws | 750 |
| Total | 4,500 |

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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.

## 2020 Goals

- Maintain all infrastructure: streets, curbs/sidewalks, sanitary, water, and sewer utility.
- Continue with exception maintenance of Village all Village-owned property.
- Enhance in-house preventative and routine fleet maintenance.
- Coordinate water tower painting.
- Oversee Road Project.
- Implement Strategic Plan.

## Budget Impact & Change

- Wage and benefit cost increases.
- Park and Recreation expenditures now in Fund 101.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. 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 $2,090.94 and a single plan is $849.78.

- 1 covered by Single plan
- 2 covered by Family 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 $312.00 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 | | | | | |
|---|---|---|---|---|---|---|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| DPW Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Service Technicians | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Seasonal | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Total | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |

| Position | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| DPW Supervisor | 25% | 25% | 25% | 25% | 25% | 25% |
| Water Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Sewer Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Stormwater Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Service Technicians | 25% | 25% | 25% | 25% | 25% | 25% |
| Water Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Sewer Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Stormwater Utility | 25% | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 85% | 85% | 85% | 85% | 85% | 85% |
| Water Utility | 5% | 5% | 5% | 5% | 5% | 5% |
| Sewer Utility | 5% | 5% | 5% | 5% | 5% | 5% |
| Stormwater Utility | 5% | 5% | 5% | 5% | 5% | 5% |

# General Fund Expenditures
## Public Works Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | DPW Wages & Benefits | | | | | | | | |
| 54110-50108 | Overtime | $ 11,000 | $ 4,633 | $ 10,252 | $ 8,196 | $ 5,319 | $ 8,000 | $ 8,401 | 2.50% (1) |
| 54110-50109 | Seasonal Wages | 5,628 | 5,386 | 6,860 | 5,304 | 4,758 | 5,000 | 7,183 | 35.42% (1) |
| 54110-50110 | General DPW Labor | 32,364 | 34,644 | 38,182 | 38,187 | 27,307 | 38,187 | 39,406 | 3.19% (1) |
| 54110-50120 | FICA | 3,657 | 3,391 | 4,379 | 3,588 | 2,921 | 3,588 | 3,832 | 6.79% (1) |
| 54110-50121 | Health Insurance Premium | 15,917 | 14,138 | 13,745 | 12,935 | 11,945 | 12,935 | 13,284 | 2.70% (1) |
| 54110-50122 | Health Insurance Deductible | 306 | 250 | 250 | 625 | 386 | 625 | 625 | 0.00% |
| 54110-50123 | Retirement Contribution | 2,939 | 2,780 | 3,303 | 2,593 | 2,137 | 2,593 | 2,757 | 6.32% (1) |
| 54110-50124 | Group Life Insurance Premium | 72 | 86 | 93 | 95 | 84 | 95 | 118 | 23.93% (1) |
| 54110-50125 | Disability Insurance Premium | 173 | 236 | 236 | 236 | 195 | 236 | 236 | 0.00% |
| 54110-50128 | Safety & Uniform Allowance | 300 | 281 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 54110-50129 | Retiree Health Insurance Premium | 7,851 | - | - | - | - | - | - | 0.00% |
| Total DPW Wages & Benefits | | 80,206 | 65,826 | 77,582 | 72,039 | 55,332 | 71,540 | 76,121 | 5.67% |

Significant Variances Explanation:

(1) Wages and benefit costs increased in 2020.

## General Fund Expenditures
## Public Works Department (cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | DPW Administration | | | | | | | | |
| 54130-50126 | Travel/Training/Meetings | $ 76 | $ - | $ 50 | $ - | $ - | $ - | $ - | 0.00% |
| 54130-50135 | Telephone/Internet | 2,065 | 1,841 | 1,671 | 2,352 | 2,009 | 3,100 | 2,352 | 0.00% |
| 54130-50150 | Licensing & Testing | 334 | 234 | 99 | 220 | - | 100 | 220 | 0.00% |
| Total DPW Administration | | 2,474 | 2,075 | 1,820 | 2,572 | 2,009 | 3,200 | 2,572 | 0.00% |

## General Fund Expenditures
## Public Works Department (cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | DPW General Operations | | | | | | | | |
| 54140-50144 | Vehicle/Equipment Maintenance | $ 9,325 | $ 6,060 | $ 12,163 | $ 8,450 | $ 8,740 | $ 8,450 | $ 8,450 | 0.00% |
| 54140-50146 | Gas & Oil | 7,130 | 5,060 | 9,802 | 7,000 | 6,563 | 7,000 | 5,400 | -22.86% (1) |
| 54140-50151 | Tree and Brush Maintenance | 507 | 462 | 638 | 500 | 521 | 500 | 500 | 0.00% |
| 54140-50152 | Locating Costs | 152 | 172 | - | - | - | - | - | 0.00% |
| 54140-50153 | Street Light Maintenance | 46,003 | 38,316 | 34,498 | 35,000 | 24,721 | 37,000 | 36,000 | 2.86% |
| 54140-50154 | Traffic Control Supplies | 4,666 | 5,332 | 5,257 | 5,000 | 7,693 | 5,000 | 4,000 | -20.00% (1) |
| 54140-50155 | Snow Removal/Deicing | 19,982 | 24,274 | 20,182 | 26,000 | 21,949 | 26,000 | 28,000 | 7.69% |
| 54140-50156 | Street Maintenance Supplies | 7,070 | 7,754 | 7,761 | 5,900 | 5,313 | 5,000 | 10,900 | 84.75% (2) |
| 54140-50157 | Landscaping & Weed Control | 3,127 | 3,135 | 2,843 | 4,000 | 2,906 | 3,000 | 4,000 | 0.00% |
| 54140-50158 | Garage Tools | 1,079 | 1,004 | 872 | 1,050 | 969 | 1,000 | 1,050 | 0.00% |
| 54140-50232 | Hydrant Rental | 107,328 | 107,328 | 107,328 | 107,328 | - | 107,328 | 107,328 | 0.00% |
| Total DPW General Operations | | 206,366 | 198,898 | 201,343 | 200,228 | 79,374 | 200,278 | 205,628 | 2.70% |
| Total DPW Department Expenditures | | 289,047 | 266,798 | 280,744 | 274,839 | 136,716 | 275,018 | 284,321 | 3.45% |

Significant Variances Explanation:

(1) Decrease reflects reduction in anticipated costs

(2) Increase due to anticipated crack sealing project in 2020.

# General Fund Expenditures
## Public Works Department (cont.)

| | Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | DPW General Operations | | | | | | | | |
| 54140-50144 | Vehicle/Equipment Maintenance | $ 7,641 | $ 9,325 | $ 6,060 | $ 10,075 | $ 4,379 | $ 6,500 | $ 8,450 | -16.13% (1) |
| 54140-50146 | Gas & Oil | 9,140 | 7,130 | 5,060 | 7,000 | 5,885 | 8,000 | 7,000 | 0.00% |
| 54140-50151 | Tree and Brush Maintenance | 6,451 | 507 | 462 | 500 | 273 | 500 | 500 | 0.00% |
| 54140-50152 | Locating Costs | 110 | 152 | 172 | - | - | - | - | 0.00% |
| 54140-50153 | Street Light Maintenance | 42,255 | 46,003 | 38,316 | 41,143 | 22,589 | 33,900 | 35,000 | -14.93% (1) |
| 54140-50154 | Traffic Control Supplies | 1,538 | 4,666 | 5,332 | 5,000 | 4,074 | 5,000 | 5,000 | 0.00% |
| 54140-50155 | Snow Removal/Deicing | 18,954 | 19,982 | 24,274 | 21,000 | 16,700 | 21,000 | 26,000 | 23.81% |
| 54140-50156 | Street Maintenance Supplies | 8,926 | 7,070 | 7,754 | 5,900 | 4,406 | 5,900 | 5,900 | 0.00% |
| 54140-50157 | Landscaping & Weed Control | 1,580 | 3,127 | 3,135 | 4,000 | 2,411 | 3,500 | 4,000 | 0.00% |
| 54140-50158 | Garage Tools | 2,098 | 1,079 | 1,004 | 1,050 | 435 | 1,000 | 1,050 | 0.00% |
| 54140-50232 | Hydrant Rental | 107,328 | 107,328 | 107,328 | 107,328 | - | 107,328 | 107,328 | 0.00% |
| Total DPW General Operations | | 206,022 | 206,366 | 198,898 | 202,996 | 61,152 | 192,628 | 200,228 | -1.36% |
| Total DPW Department Expenditures | | 317,718 | 313,662 | 285,753 | 296,697 | 130,694 | 288,614 | 295,539 | -0.39% |

Significant Variances Explanation:

(1) Decrease reflects reduction in anticipated costs

# 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 exploring 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**

- Increase in contingency account to fund programs/policies identified in stateic plan.
- Increase in funding to the Butler Volunteer Fire Department.
- Includes payments to the Clarke House to fulfill contractual obligations left vacat by Chamber closing.
- Includes funding of a new Employee Assistance Program.

# General Fund Expenditures
## Miscellaneous Departments

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Contingencies & Transfers | | | | | | | | |
| 80100-50130 | Contingency | $ 1,835 | $ - | $ 16,857 | $ 15,000 | $ 7,799 | $ 9,000 | $ 28,270 | 88.47% (1) |
| Total Contingencies & Transfers | | 1,835 | - | 16,857 | 15,000 | 7,799 | 9,000 | 28,270 | 88.47% |
| | Insurance | | | | | | | | |
| 56000-50180 | Liability | $ 8,389 | $ 22,369 | $ 18,116 | $ 16,884 | $ 21,468 | $ 16,884 | $ 17,045 | 0.96% |
| 56000-50181 | Property | 5,600 | 6,737 | 4,513 | 3,356 | 217 | 3,356 | 4,724 | 40.77% (2) |
| 56000-50182 | Auto | 7,397 | 4,491 | 4,456 | 3,402 | - | 3,402 | 3,335 | -1.98% |
| 56000-50183 | Workers Compensation | 19,515 | 10,655 | 15,667 | 17,504 | 10,806 | 17,504 | 15,755 | -9.99% |
| 56000-50184 | Self Insurance Deductible | 5,299 | - | - | 1,750 | - | 1,000 | 1,750 | 0.00% |
| 56000-50185 | Unemployment | - | 3,551 | - | 500 | - | - | 500 | 0.00% |
| Total Insurance | | 46,199 | 47,803 | 42,752 | 43,395 | 32,491 | 42,146 | 43,109 | -0.66% |
| | Technology & Contracted Services | | | | | | | | |
| 57000-50190 | Engineering Consulting Services | $ 710 | $ 1,151 | $ 7,448 | $ 1,250 | $ 560 | $ - | $ 1,250 | 0.00% |
| 57000-50191 | Fire and Rescue Services | 289,400 | 296,400 | 299,400 | 292,400 | 219,300 | 292,400 | 307,000 | 4.99% (3) |
| 57000-50192 | Assessment Services | 31,142 | 31,329 | 33,908 | 31,000 | 21,375 | 33,250 | 31,000 | 0.00% |
| 57000-50193 | Auditing | 14,515 | 13,920 | 14,750 | 13,800 | 14,280 | 13,800 | 13,800 | 0.00% |
| 57000-50194 | Animal Services (HAWS) | 1,155 | 1,155 | 1,155 | 1,155 | 1,455 | 1,455 | 1,455 | 25.97% |
| 57000-50195 | Building Inspection Services | 23,310 | 14,386 | 34,738 | 25,000 | 16,877 | 25,000 | 25,000 | 0.00% |
| 57000-50196 | IT Support Services | 2,076 | 560 | 858 | 3,780 | 2,094 | 2,200 | 2,800 | -25.93% |
| 57000-50198 | Refuse and Recycling Collection | 102,752 | 103,121 | 122,222 | 118,000 | 87,910 | 123,000 | 123,000 | 4.24% |
| 57000-50199 | Elmbrook Senior Taxi | 1,000 | 1,000 | 1,030 | 1,030 | 1,030 | 1,030 | 1,030 | 0.00% |
| 57000-50200 | Website Hosting and Maintenance | - | - | 2,572 | | - | 1,800 | 1,820 | 100.00% (5) |
| 57000-50201 | Clarke House Contract Payment | - | - | - | - | - | 2,700 | 2,700 | 100.00% (4) |
| 57000-50202 | Employee Assistance Program | - | - | - | - | - | 500 | 840 | 100.00% (5) |
| Total Technology & Contracted Services | | 466,060 | 463,022 | 518,080 | 487,415 | 364,882 | 497,135 | 511,695 | 4.98% |
| **Total General Fund Expenditures** | | **$ 2,064,584** | **$ 2,093,927** | **$ 2,210,031** | **$ 2,155,769** | **$ 1,376,614** | **$ 2,086,724** | **$ 2,250,041** | 4.37% |

(1) Contingency increased due to unknown strategic plan implementation costs.
(2) Increase due to property value increases.
(3) Increase in allocation to Fire Department for wage increases.
(4) New account reflects contractual obligation to the Clarke House due to the Chamber closing.
(5) New account and service in 2020.

# PARK & RECREATION SPECIAL REVENUE FUND

## Department Description

The Village provides a variety of Park and Recreation programs and services including Softball leagues, horseshoe league, workout classes, the Christmas Parade and 4th of July Parade.

Due to expansion of programs, the Park and Recreation fund was created in 2019 to segregate revenues and expenditures related to Park and Recreation programs. The fund is primarily supported by the property tax levy. Other revenues include park user fees, fenceline banner sales, and softball team fees.

## Services

- Provide recreation services to Residents.
- Provide for the proper maintenance of green spaces at Frontier Park.

## 2020 Goals

- Expand program offerings.
- Increase fenceline banner sales.
- Implement Strategic Plan.

## Budget Impacts/Changes

- Newlly created fund.
- Increase in funding for holiday parades.

# Fund 101 - Park and Recreation Fund
## Detailed Revenues & Expenditures

| Account | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Park and Recreation Revenues | | | | | | | | |
| 41100 | Property Taxes | $ - | $ - | $ - | $ 13,700 | $ - | $ - | $ 17,400 | 27.01% |
| 44660 | Softball Team/Player Fees | - | - | - | 4,000 | 3,960 | | 3,500 | -12.50% |
| 44670 | Fenceline Advertising Fees | - | - | - | - | 1,300 | | 700 | 100.00% |
| 46720 | Parks Fees | - | - | - | 3,000 | 1,488 | | 2,000 | -33.33% |
| 47710 | Parade Revenue | - | - | - | - | | | | 0.00% |
| 48110 | Donations | - | - | - | - | - | - | - | 0.00% |
| | Total Revenues | - | - | - | 20,700 | 6,748 | - | 23,600 | 14.01% |

| Account | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Park and Recreation Expenditures | | | | | | | | |
| 55000-50120 | FICA Tax | $ 234 | $ 147 | $ 182 | $ 200 | $ 79 | $ 150 | $ 100 | -50.00% (1) |
| 55000-50160 | Park Maintenance | 5,406 | 3,330 | 10,236 | 5,000 | 5,046 | 5,000 | 6,000 | 20.00% |
| 55000-50331 | Community Center Programs | 2,589 | 1,157 | 200 | 1,000 | - | - | 1,000 | 0.00% |
| 55000-50343 | Celebrations | 11,912 | 11,288 | 10,311 | 10,000 | 9,600 | 10,000 | 12,500 | 25.00% (2) |
| 55000-50353 | Softball League | 4,473 | 3,033 | 3,803 | 4,500 | 2,368 | 4,000 | 4,000 | -11.11% (1) |
| | Total Expenditures | 24,614 | 18,955 | 24,732 | 20,700 | 17,093 | 19,150 | 23,600 | 14.01% |

Significant Variances Explanation:

(1) Elimination of scorekeeper for 2020 softball season.

(2) Increase to provide more resources for holiday parades.

# LIBRARY SPECIAL REVENUE FUND

## 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 2008, and is open 47 hours a week to serve the needs of the greater Butler community. The Library has 14 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 Bridges 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.

## 2020 Goals

- Increase patronage and circulation through new and innovative programs and increase in diversity of books.
- Partner with the Friends of the Butler Public Library for program specific initiatives.
- Continue technology upgrades to provide the best resources for patrons.
- Increase non-property tax revenues to reduce dependence on property tax dollars.
- Increase circulation through additional funding for book purchases.
- Implement Strategic Plan.

## Budget Impacts/Changes

- Increases for technology upgrades.
- Increase hours in 2020.

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, a increase of 0.10% from 2019. Currently, one employee 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 | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Library Director | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Assistant Director | 0.25 | 0.25 | 0.25 | 0.25 | 0.00 | 0.00 |
| Library Assistant | 3.80 | 3.80 | 3.80 | 3.80 | 1.65 | 1.74 |
| Children's Services | 0.25 | 0.25 | 0.25 | 0.25 | 0.00 | 0.00 |
| Shelver | 0.13 | 0.13 | 0.13 | 0.13 | 0.00 | 0.00 |
| Total | 5.03 | 5.03 | 5.03 | 5.03 | 2.25 | 2.34 |

| | Employee FTE | | | | | |
|---|---|---|---|---|---|---|
| Position | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
| Library Director | 100% | 100% | 100% | 100% | 100% | 100% |
| Assistant Director | 100% | 100% | 100% | 100% | 0% | 0% |
| Library Assistant | 100% | 100% | 100% | 100% | 100% | 100% |
| Children's Services | 100% | 100% | 100% | 100% | 0% | 0% |
| Shelver | 100% | 100% | 100% | 100% | 0% | 0% |

# Fund 800-Library Special Revenue Fund
# Summary of Revenues & Expenditures

## Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Property Tax (Levy) Revenue: | | | | | | | | |
| Property Tax Revenue | $ 112,371 | $ 118,994 | $ 105,308 | $ 94,557 | $ - | $ 94,557 | $ 94,561 | 0.00% |
| Total Property Tax Revenue | 112,371 | 118,994 | 105,308 | 94,557 | - | 94,557 | 94,561 | 0.00% |
| Non-Property Tax Revenue: | | | | | | | | |
| Other Financing Sources | $ 5,127 | $ 11,200 | $ 27,717 | $ 12,386 | $ 7,921 | $ 14,740 | $ 14,161 | 14.33% |
| Total Non-Property Tax Revenue | 5,127 | 11,200 | 27,717 | 12,386 | 7,921 | 14,740 | 14,161 | 14.33% |
| Total Revenue | $ 117,498 | $ 130,194 | $ 133,025 | $ 106,943 | $ 7,921 | $ 109,297 | $ 108,722 | 1.66% |

## Summary of Expenditures

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Library Salaries & Benefits | $ 79,192 | $ 82,009 | $ 69,811 | $ 67,683 | $ 41,527 | $ 63,900 | $ 67,646 | -0.05% |
| Library Administration | 18,058 | 28,730 | 13,912 | 11,275 | 6,365 | 10,072 | 11,060 | -1.91% |
| Library Equipment & Maintenance | 6,246 | 6,550 | 12,521 | 13,250 | 8,441 | 16,625 | 13,250 | 0.00% |
| Library Programs & Services | 4,923 | 4,905 | 2,194 | 5,385 | 5,106 | 5,235 | 5,551 | 3.08% |
| Library Collection | 9,079 | 8,000 | 8,303 | 8,350 | 5,905 | 8,350 | 10,215 | 22.34% |
| Library Contingency | - | - | 3,289 | 1,000 | - | 1,000 | 1,000 | 0.00% |
| Total Library Expenditures | $ 117,498 | $ 130,194 | $ 110,029 | $ 106,943 | $ 67,344 | $ 105,182 | $ 108,722 | 1.66% |
| Beginning Fund Balance | $ - | $ - | $ - | | | $ 22,996 | $ 27,111 | |
| Annual Income / (Loss) | - | - | 22,996 | | | 4,115 | - | |
| Non-cash related adjustments | - | - | - | | | - | - | |
| Ending Fund Balance | $ - | $ - | $ 22,996 | | | $ 27,111 | $ 27,111 | |

# Fund 800-Library Special Revenue Fund
## Library Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Taxes | | | | | | | | |
| 41110 | General Property Taxes | $ 112,371 | $ 118,994 | $ 105,308 | $ 94,557 | $ - | $ 94,557 | $ 94,561 | 0.00% |
| Total Taxes | | 112,371 | 118,994 | 105,308 | 94,557 | - | 94,557 | 94,561 | 0.00% |
| | Other Financing Sources | | | | | | | | |
| 48900 | Intergovernmental Revenue | $ - | $ - | $ - | $ 7,110 | $ 3,336 | $ 8,220 | $ 7,636 | 7.40% |
| 48910 | Library Fines | | | | 2,200 | 1,618 | 2,300 | 2,200 | 0.00% |
| 48920 | Library Fees | 5,127 | 11,200 | 13,055 | 2,241 | 2,531 | 3,520 | 3,400 | 51.72% |
| 40320 | Miscellaneous Revenue | - | - | 404 | 835 | 436 | 700 | 925 | 10.78% |
| 49101 | Transfers from Other Funds - Non Laps | - | - | 14,257 | - | - | - | - | 0.00% |
| Total Other Financing Sources | | 5,127 | 11,200 | 27,717 | 12,386 | 7,921 | 14,740 | 14,161 | 14.33% |
| **Total Library Fund Revenues** | | **$ 117,498** | **$ 130,194** | **$ 133,025** | **$ 106,943** | **$ 7,921** | **$ 109,297** | **$ 108,722** | 1.66% |

# Fund 800-Library Special Revenue Fund
## Library Department

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Library Salaries & Benefits | | | | | | | | |
| 55100-50110 | Library Salaries & Wages | $ 70,188 | $ 72,805 | $ 61,969 | $ 60,548 | $ 37,749 | $ 58,000 | $ 61,241 | 1.14% (1) |
| 55100-50120 | FICA | 5,451 | 5,570 | 5,040 | 4,632 | 2,696 | 4,300 | 4,685 | 1.14% (1) |
| 55100-50123 | Retirement Contribution | 3,306 | 3,429 | 2,706 | 2,288 | 1,021 | $ 1,500 | 1,659 | -27.47% (1) |
| 55100-50124 | Group Life Insurance Premium | 247 | 205 | 96 | 214 | 62 | 100 | 61 | -71.68% (1) |
| Total Library Salaries & Benefits | | 79,192 | 82,009 | 69,811 | 67,683 | 41,527 | 63,900 | 67,646 | -0.05% |

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Library Administration | | | | | | | | |
| 55200-50126 | Travel/Training/Meetings | $ 168 | $ 200 | $ 656 | $ 950 | $ 511 | $ 700 | $ 1,100 | 15.79% (2) |
| 55200-50127 | Membership Dues | - | - | - | 125 | 72 | 72 | 160 | 28.00% (3) |
| 55200-50134 | Utilities | 9,659 | 11,000 | 6,240 | 8,000 | 4,709 | 7,200 | 7,500 | -6.25% (4) |
| 55200-50135 | Telephone/Internet | 300 | 400 | 233 | 1,550 | 697 | $ 1,350 | 1,450 | -6.45% (5) |
| 55200-50136 | Office Supplies | 3,645 | 2,500 | 2,268 | 600 | 335 | 700 | 800 | 33.33% (4) |
| 55200-50137 | Postage | 46 | 75 | 24 | 50 | 41 | $ 50 | 50 | 0.00% |
| 55200-50161 | Bridges Fees/System Fees | 4,242 | 3,514 | 4,492 | - | - | - | | 0.00% |
| | Expenses | - | 11,041 | - | - | - | - | - | 0.00% |
| Total Library Administration | | 18,058 | 28,730 | 13,912 | 11,275 | 6,365 | 10,072 | 11,060 | -1.91% |

Significant Variances Explanation:

(1) Turnover in Library staff resulted in wage/benefit decrease.
(2) Includes increased training and mileage reimbursements.
(3) New budget account
(4) Decrease due to operational efficiencies.
(5) Increase payments due to the County Library System for internet service.

# Fund 800-Library Special Revenue Fund
## Library Department (cont.)

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Library Equipment & Maintenance | | | | | | | | |
| 55300-50162 | Contracted Service | $ 4,135 | $ 4,000 | $ 8,612 | $ 9,250 | $ 6,034 | $ 9,000 | $ 8,100 | -12.43% (1) |
| 55300-50163 | Technology Maintenance | 538 | 1,000 | 3,042 | 2,000 | 1,120 | 5,700 | 3,000 | 50.00% |
| 55300-50164 | Computer/Equipment Maintenance | 944 | 1,000 | - | 200 | 49 | 75 | 150 | -25.00% (2) |
| 55300-50165 | Copier Maintenance | - | 250 | 799 | 900 | 489 | 850 | 850 | -5.56% |
| 55300-50166 | Material Processing/Repair | 396 | - | - | 600 | 747 | 800 | 900 | 50.00% (2) |
| 55300-50167 | Housekeeping supplies | 234 | 300 | 68 | 300 | 3 | 200 | 250 | -16.67% |
| Total Library Equipment & Maintenance | | 6,246 | 6,550 | 12,521 | 13,250 | 8,441 | 16,625 | 13,250 | 0.00% |
| | Library Programs & Services | | | | | | | | |
| 55400-50168 | E-Book Contribution | $ 286 | $ 229 | $ - | $ 537 | $ 537 | $ 537 | $ 633 | 17.88% (2) |
| 55400-50169 | Shared Databases/Licenses | 376 | 376 | - | 460 | 460 | 460 | 408 | -11.30% (2) |
| 55400-50170 | DVD Rentals- Adult | 3,996 | 4,000 | 1,893 | - | 355 | | | |
| 55400-50170 | Special Event Programming | - | - | - | 300 | | 350 | - | -100.00% |
| 55400-50172 | Patron Programs | 265 | 300 | 301 | 485 | 151 | 285 | 787 | 62.27% (2) |
| 55400-50179 | Café Member Charges | - | - | - | 3,603 | 3,603 | 3,603 | 3,723 | 3.33% (2) |
| Total Library Programs & Services | | 4,923 | 4,905 | 2,194 | 5,385 | 5,106 | 5,235 | 5,551 | 3.08% |
| | Library Collection | | | | | | | | |
| 55500-50171 | Magazines/Newspaper | $ - | $ - | $ 646 | $ 850 | $ 836 | $ 1,000 | $ 1,100 | 29.41% (3) |
| 55500-50173 | Adult Collection | 7,595 | 4,900 | 3,692 | 3,000 | 2,112 | 3,050 | 4,615 | 53.83% |
| 55500-50174 | Youth Collection | 1,484 | 3,100 | 3,296 | 4,500 | 2,957 | 4,300 | 4,500 | 0.00% |
| 55500-50175 | DVD - Children | - | - | 669 | - | - | - | - | 0.00% |
| Total Library Collection | | 9,079 | 8,000 | 8,303 | 8,350 | 5,905 | 8,350 | 10,215 | 22.34% |
| | Contingencies & Transfers | | | | | | | | |
| 80100-50130 | Contingency | $ - | $ - | $ 3,289 | $ 1,000 | $ - | $ 1,000 | $ 1,000 | 0.00% |
| Total Contingencies & Transfers | | - | - | 3,289 | 1,000 | - | 1,000 | 1,000 | 0.00% |
| Total Library Department | | 117,498 | 130,194 | 106,740 | 106,943 | 67,344 | 104,182 | 108,722 | 1.66% |

Significant Variances Explanation:

(1) 2020 Wages include 3 additional weekly hours over 2019. This reduces staff hours alone in the library from 7 to 4 a week.

(2) Increase for technology upgrade for segmenting and securing our network, and 4 new PCs. We have 9 PCs that are Windows 7, no longer supported in Jan 2020. Five of our current PCs will be taken out of service and not replaced. Cost to be spread between 2019 and 2020.

(3) Increase to bring us closer to the county standard of $6.00 per capita. 2019 = $4.62 and 2020 = $5.64

# 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 $6,273,044 outstanding principal and interest payment due through 2038.

- $1,487,369 Water Utility
- $135,400 Stormwater Utility
- $4,626,044 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 2019 equalized value is $247,158,600 which creates a debt limit of $12,357,930. The Village's total general obligation outstanding debt is $3,183,160.

Moody's Investors Service has issued the Village of Butler an A1 Credit Rating. This rating signifies that the Village has stable financing backing and secure cash reserves. The Village's risk for debt default is very low.

## Budget Impact/Changes

- Under the State of Wisconsin Municipal Levy Limits, municipalities may 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 $424,272 for the payment of General Obligation Debt.
- New debt added in 2019 for road and utility infrastructure replacement. Debt is allocated towards the general fund and water utility fund. Sewer and stormwater utility portion of the project were paid in cash from the utility.

# Debt Service Fund
# Summary of Revenues & Expenditures

## Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Property Tax (Levy) Revenue: | | | | | | | | |
| Property Tax Revenue | $ 280,039 | $ 365,149 | $ 391,534 | $ 424,272 | $ - | $ 424,272 | $ 420,903 | -0.79% |
| Total Property Tax Revenue | 280,039 | 365,149 | 391,534 | 424,272 | - | 424,272 | 420,903 | -0.79% |
| Non-Property Tax Revenue: | | | | | | | | |
| Other Financing Sources | 411,722 | 430,907 | 852,121 | 500 | 928 | 1,300 | 1,100 | 120.00% |
| Total Non-Property Tax Revenue | 411,722 | 430,907 | 852,121 | 500 | 928 | 1,300 | 1,100 | 120.00% |
| Total Revenue | $ 691,761 | $ 796,056 | $ 1,243,655 | $ 424,772 | $ 928 | $ 425,572 | $ 422,003 | -0.65% |

## Summary of Expenditures

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Debt Service | $ 712,868 | $ 798,189 | $ 1,252,430 | $ 424,772 | $ 480,790 | $ 501,454 | $ 422,003 | -0.65% |
| Total Debt Service Expenditures | $ 712,868 | $ 798,189 | $ 1,252,430 | $ 424,772 | $ 480,790 | $ 501,454 | $ 422,003 | -0.65% |
| Beginning Fund Balance | $ 81,225 | $ 60,118 | $ 57,985 | | | $ 49,210 | $ (26,672) | |
| Annual Income / (Loss) | (21,107) | (2,133) | (8,775) | | | (75,882) | - | |
| Non-cash related adjustments | - | - | - | | | - | - | |
| Ending Fund Balance | $ 60,118 | $ 57,985 | $ 49,210 | | | $ (26,672) | $ (26,672) | |
| Ending Fund Balance | $ 60,118 | $ 57,985 | $ 49,210 | | | | | |
| Nonspendable | | | | | | | | |
| Restricted | 60,118 | 57,985 | 49,210 | | | | | |
| Committed | - | - | | | | | | |
| Assigned | - | - | | | | | | |
| Unassigned | - | - | | | | | | |

# Fund 601 - Debt Service Fund Revenues
## Debt Service

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Taxes | | | | | | | | |
| 41110 | General Property Taxes | $ 280,039 | $ 365,149 | $ 391,534 | $ 424,272 | $ - | $ 424,272 | $ 420,903 | -0.79% |
| Total Taxes | | 280,039 | 365,149 | 391,534 | 424,272 | - | 424,272 | 420,903 | -0.79% |
| | Other Financing Sources | | | | | | | | |
| 48220 | Interest Income | 206 | 441 | 1,030 | 500 | 928 | 1,300 | 1,100 | 120.00% |
| 49101 | Transfer from Other Funds | - | 430,466 | 851,091 | - | - | - | - | 0.00% |
| 49200 | Intergovernmental/Misc | 411,516 | - | - | - | - | - | - | 0.00% |
| Total Other Financing Sources | | 411,722 | 430,907 | 852,121 | 500 | 928 | 1,300 | 1,100 | 120.00% |
| **Total Debt Service Fund Revenue** | | **$ 691,761** | **$ 796,056** | **$ 1,243,655** | **$ 424,772** | **$ 928** | **$ 425,572** | **$ 422,003** | -0.65% |

# Fund 601 - Debt Service Fund Expenditures
## Debt Service

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Debt Service | | | | | | | | |
| 60100-50415 | Principal & Advances Paid | $ 617,575 | $ 698,122 | $ 1,158,683 | $ 339,272 | $ 411,954 | $ 415,954 | $ 319,883 | -5.71% |
| 60100-50427 | Interest Expense | 95,293 | 100,067 | 93,747 | 85,500 | 68,837 | 85,500 | 102,120 | 19.44% |
| **Total Debt Service Fund Expenditures** | | **$ 712,868** | **$ 798,189** | **$ 1,252,430** | **$ 424,772** | **$ 480,790** | **$ 501,454** | **$ 422,003** | -0.65% |

# 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 2020 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 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Revenues | | | | | | | | |
| 48220 | Investment income | $ 2,553 | $ 7,831 | $ 20,254 | $ 7,000 | $ 19,490 | $ 23,000 | $ 20,000 | 185.71% |
| 49100 | Debt proceeds | 1,023,752 | 436,538 | 1,090,000 | 1,229,748 | 1,355,114 | 1,335,114 | 1,300,000 | 5.71% |
| 48900 | 3rd Party Reimbursements | - | - | 9,931 | 40,000 | - | 20,000 | 10,000 | -75.00% |
| | Total Revenue | 1,026,305 | 444,369 | 1,120,185 | 1,276,748 | 1,374,605 | 1,378,114 | 1,330,000 | 4.17% |
| | General & Capital Expenditures | | | | | | | | |
| 30004-50425 | Sewer Rehab Projects | $ 2,538 | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% |
| 40005-50417 | Stormwater Abatement Projects | 3,072 | - | - | - | - | - | - | 0.00% |
| 54310-50159 | Street Reconstruction | 694,887 | 1,288,820 | 878,734 | 809,496 | 231,294 | 531,294 | 1,552,000 | 91.72% |
| 60002-50651 | Water System Projects | - | - | - | 445,252 | 406,434 | 435,000 | 112,000 | -74.85% |
| 54310-50130 | Misc Project Costs | - | - | 189 | - | 1,600 | 2,000 | - | 0.00% |
| 71029-50900 | Cost of Debt Issuance | - | 21,760 | 44,335 | 22,000 | - | 22,000 | 30,000 | 36.36% |
| | Total Expenditures | 700,497 | 1,310,580 | 923,258 | 1,276,748 | 639,329 | 990,294 | 1,694,000 | 32.68% |
| | Beginning Fund Balance | $ - | $ 273,242 | $ 300,218 | $ 495,335 | | $ 495,335 | $ 883,155 | |
| | Annual Income / (Loss) | 273,242 | 26,976 | 195,117 | - | | 387,820 | (364,000) | |
| | Fund balance adjustment | - | - | - | - | | - | - | |
| | Applied surplus | - | - | - | - | | - | - | |
| | Ending Fund Balance | **$ 273,242** | **$ 300,218** | **$ 495,335** | **$ 495,335** | | **$ 883,155** | **$ 519,155** | |
| | Ending Fund Balance | $ 273,242 | $ 300,218 | $ 495,335 | | | | | |
| | Nonspendable | | | | | | | | |
| | Restricted | 273,242 | 300,218 | 495,335 | | | | | |
| | Committed | - | - | - | | | | | |
| | Assigned | - | - | - | | | | | |
| | Unassigned | - | - | - | | | | | |

# 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 of 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

- Many capital projects/purchases are allocated to the utility accounts.
- All capital expenditures in 2020 are levy funded.

# Capital Fund
# Summary of Revenues & Expenditures

## Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Property Tax (Levy) Revenue: | | | | | | | | |
| Capital Equipment | $ - | $ - | $ - | $ 181,050 | $ - | $ 181,050 | $ 58,975 | -67.43% |
| Total Property Tax Revenue | - | - | - | 181,050 | - | 181,050 | 58,975 | -67.43% |
| Non-Property Tax Revenue: | | | | | | | | |
| Intergovernmental Revenue | 9,907 | 2,345 | - | 5,000 | - | - | 2,500 | -50.00% |
| Other Financing Sources | - | 2,079 | 409,590 | 2,500 | - | - | 5,500 | 120.00% |
| Total Non-Property Tax Revenue: | 9,907 | 4,424 | 409,590 | 7,500 | - | - | 8,000 | 6.67% |
| Total Revenue | $ 9,907 | $ 4,424 | $ 409,590 | $ 188,550 | $ - | $ 181,050 | $ 66,975 | -64.48% |

## Summary of Expenditures

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Village Hall | $ 9,122 | $ 10,669 | $ 39,559 | $ 8,600 | $ 17,390 | $ 17,390 | $ 61,975 | 620.64% |
| Public Safety | 12,902 | 54,255 | - | 36,200 | 46,490 | 44,490 | - | -100.00% |
| Public Works | 26,730 | 20,487 | 70,762 | 143,750 | 296,992 | 299,252 | 5,000 | -96.52% |
| Library | 3,727 | 922 | - | - | - | - | - | 0.00% |
| Total Capital Equipment Expenditures | $ 52,480 | $ 86,332 | $ 110,321 | $ 188,550 | $ 360,872 | $ 361,132 | $ 66,975 | -64.48% |
| Beginning Fund Balance | $ 289,532 | $ 248,195 | $ 166,288 | $ 465,557 | | $ 465,557 | $ 285,475 | |
| Annual Income / (Loss) | (41,337) | (81,907) | 299,269 | - | | (180,082) | - | |
| Applied Budget Surplus | - | - | - | - | | - | - | |
| Ending Fund Balance | $ 248,195 | $ 166,288 | $ 465,557 | $ 465,557 | | $ 285,475 | $ 285,475 | |
| Ending Fund Balance | $ 248,195 | $ 166,288 | | | | | | |
| Nonspendable | - | - | | | | | | |
| Restricted | - | - | | | | | | |
| Committed | 330,892 | 273,463 | | | | | | |
| Assigned | - | - | | | | | | |
| Unassigned | - | - | | | | | | |

# Fund 701 - Capital Fund Revenues
## Capital Fund

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Taxes | | | | | | | | |
| 41110 | General Property Taxes | $ - | $ - | $ - | $ 181,050 | $ - | $ 181,050 | $ 58,975 | -67.43% |
| Total Taxes | | - | - | - | 181,050 | - | 181,050 | 58,975 | -67.43% |
| | Intergovernmental Revenue | | | | | | | | |
| | Capital Related Grants | 9,907 | 2,345 | - | 5,000 | - | | 2,500 | -50.00% |
| | Expenditure Restraint | - | - | - | - | - | - | - | |
| Total Intergovernmental Revenue | | 9,907 | 2,345 | - | 5,000 | - | - | 2,500 | -50.00% |
| | Other Financing Sources: | | | | | | | | |
| 48220 | Interest Income | 1,236 | 2,079 | 5,591 | 2,500 | 5,078 | 7,500 | 5,500 | 120.00% |
| 49100 | Debt Proceeds | - | - | - | - | - | - | - | 0.00% |
| 49101 | Transfer from other funds | | - | 204,329 | - | - | - | - | 0.00% |
| 49200 | Miscellaneous | - | - | 199,670 | - | - | - | - | 0.00% |
| Total Other Financing Sources | | 1,236 | 2,079 | 409,590 | 2,500 | 5,078 | 7,500 | 5,500 | 120.00% |
| **Total Capital Fund Revenue** | | **$ 11,144** | **$ 4,424** | **$ 409,590** | **$ 188,550** | **$ 5,078** | **$ 188,550** | **$ 66,975** | -64.48% |

# Capital Fund Expenditures
## Capital Purchases

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Village Hall - Capital | | | | | | | | |
| 70300-50725 | Technology Upgrades | $ 1,352 | $ - | $ 38,503 | $ - | $ 17,390 | $ 17,390 | $ 1,125 | 100.00% |
| 70300-50726 | Election Equipment | - | 1,056 | 1,056 | 1,100 | | | 1,100 | 0.00% |
| 70300-50729 | Strategic Plan Update | | | | 7,500 | | - | - | 100.00% |
| 70300-50728 | Recodification of Municipal Code | 7,770 | 9,613 | - | - | - | - | - | 0.00% |
| 70300-50730 | Entryway and Wayfinding Signage | - | - | - | - | - | - | 43,500 | 100.00% |
| 70300-50731 | Hampton Ave Banners and Décor | - | - | - | - | - | - | 9,000 | 100.00% |
| 70300-50732 | Village Hall Facility Upgrades | - | - | - | - | - | - | 7,250 | 100.00% |
| Total Village Hall - Capital | | 9,122 | 10,669 | 39,559 | 8,600 | 17,390 | 17,390 | 61,975 | 620.64% |
| | Public Safety - Capital | | | | | | | | |
| 70100-50711 | Replacement Squad | $ - | $ 39,140 | $ - | $ 32,000 | $ 960 | $ 960 | | -100.00% |
| 70100-50712 | Squad Change Over | - | - | - | 4,200 | 42,535 | 42,535 | | -100.00% |
| 70100-50725 | Technology Upgrades | 7,621 | 3,800 | - | - | - | - | - | -100.00% |
| | Garage Door Upgrades | 2,500 | - | - | - | - | - | - | 0.00% |
| 70100-50726 | Misc Capital - Police | 2,781 | 11,315 | - | - | 2,995 | 995 | - | 0.00% |
| Total Public Safety - Capital | | 12,902 | 54,255 | - | 36,200 | 46,490 | 44,490 | - | -100.00% |

# Capital Fund Expenditures
## Capital Purchases (cont.)

| | Account Name | 2016 Budget | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | DPW | | | | | | | | |
| 70200-50742 | DPW Endloader | - | - | - | 33,750 | 25,488 | 25,488 | - | -100.00% |
| 70200-50739 | DPW Facility Improvements | 6,822 | 4,804 | 2,954 | - | | - | - | -100.00% |
| 70200-50740 | Emerald Ash Borer Management | 19,907 | 15,683 | 18,549 | 10,000 | 7,740 | 10,000 | 5,000 | -50.00% |
| 70200-50741 | Generator | - | - | 8,528 | - | - | - | - | -100.00% |
| 70200-50738 | Community Building Upgrades | - | - | 40,732 | 100,000 | 263,764 | 263,764 | - | -100.00% |
| | Total DPW - Capital | 26,730 | 20,487 | 70,762 | 143,750 | 296,992 | 299,252 | 5,000 | -96.52% |
| | Library - Capital | | | | | | | | |
| 70500-50725 | Technology Upgrades | $ 3,727 | $ 922 | $ - | $ - | $ - | $ - | $ - | 0.00% |
| | | | | | | | | | 0.00% |
| | Total Library - Capital | 3,727 | 922 | - | - | - | - | - | 0.00% |
| | **Total Capital Fund Expenditures** | **$ 52,480** | **$ 86,332** | **$ 110,321** | **$ 188,550** | **$ 360,872** | **$ 361,132** | **$ 66,975** | -64.48% |

Future Capital Fund Expenditures Plan
Capital Purchases

| Capital Project Requests | | Fund Allocation % | | | | Fund Allocation $ | | | | Budget Year | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Estimate | Capital | Water | Sewer | Storm | Capital | Water | Sewer | Storm | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Police Department** | | | | | | | | | | | | | | | |
| Technology Upgrades | $ 3,000 | 100% | | | | $ 3,000 | | | | | | X | | X | |
| Squad Car + Changeover | $ 45,000 | 100% | | | | $ 45,000 | | | | | X | | X | | X |
| Total Future Capital Expenditures | $ 48,000 | | | | | $ 93,000 | | | | | | | | | |
| **Admin Department** | | | | | | | | | | | | | | | |
| Digital Sign at VH | $ 35,000 | 50% | 17% | 17% | 17% | $ 17,500 | $ 5,810 | $ 5,810 | $ 5,810 | X | | | | | |
| Paint VH | $ 5,000 | 25% | 25% | 25% | 25% | $ 1,250 | $ 1,250 | $ 1,250 | $ 1,250 | X | | | | | |
| Village Hall Camera Upgrade | $ 10,000 | 60% | 20% | 10% | 10% | $ 6,000 | $ 2,000 | $ 1,000 | $ 1,000 | X | | | | | |
| Administrative Office Computers | $ 2,500 | 45% | 20% | 20% | 15% | $ 1,125 | $ 500 | $ 500 | $ 375 | X | | X | | X | |
| Entryway and Way-Finding Signs | $ 26,000 | 100% | 0% | 0% | 0% | $ 26,000 | | | | X | X | X | | | |
| New Banners/Christmas Décor on Hampton | $ 9,000 | 100% | | | | $ 9,000 | | | | X | | | | | |
| Total Future Capital Expenditures | $ 77,500 | | | | | $ 54,875 | $ 7,560 | $ 7,560 | $ 7,435 | | | | | | |
| **Public Works Department** | | | | | | | | | | | | | | | |
| High Lift Truck | $ 170,000 | 60% | 20% | 10% | 10% | $ 102,000 | $ 34,000 | $ 17,000 | $ 17,000 | | X | | | | |
| Paint Water Tower | $ 100,000 | | 100% | | | | $ 100,000 | | | X | | | | | |
| Zero Turn Lawnmower | $ 15,000 | | | | | | | | | | X | | | | |
| Total Future Capital Expenditures | $ 285,000 | | | | | $ 135,750 | $ 178,625 | $ 52,925 | $ 52,200 | | | | | | |
| **Fire Department** | | | | | | | | | | | | | | | |
| Ambulance | $ 200,000 | 100% | | | | $ 200,000 | | | | | X | | | | |
| Total Future Capital Expenditures | $ 514,500 | | | | | $ 200,000 | | | | | | | | | |

# 2020 Capital Requests

## CAPITAL REQUEST: TECHNOLOGY UPGRADES

| Department | Total Cost | Capital Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Administrative | $2,500 | $1,125 (45%) | $500 (20%) | $500 (20%) | $375 (15%) |

**Request Description:**

This request is for a new computer for the Village Administrator and Building Inspector. The Village Administrator's computer was purchased in 2015, has reached its useful life and is no longer supported by Microsoft. The Building Inspector's computer was purchased in 2011, has exceeded its useful life and is no longer supported by Microsoft.

**Long Term Financial Impact:** This is a routine equipment replacement. This reoccurring cost is budgeted for in long term capital plans.

## CAPITAL REQUEST: VILLAGE HALL PAINTING

| Department | Total Cost | Capital Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Administrative | $5,000 | $1,250 (25%) | $1,250 (25%) | $1,250 (25%) | $1,250 (25%) |

**Request Description:**

This request is to paint the interior walls of Village Hall. The last time painting was completed was in 2010, and the walls are in need of a fresh coat of paint.

**Long Term Financial Impact:** This reoccurring cost is budgeted for in long term capital plans

# CAPITAL REQUEST: DIGITAL COMMUNITY SIGN

| Department | Total Cost | Capital Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Administration | $35,000 | $17,500 (50%) | $5,810 (17%) | $5,810 (17%) | $5,810 (17%) |

**Request Description:**
There is been an expressed want and need for a digital community sign to help improve communication amongst the community and to promote community events and meetings. The proposed sign would be placed in the Hampton Avenue media just west of 127th street.

**Long Term Financial Impact:** Minimal long term impacts excpected. Electrictity costs will increase.

# CAPITAL REQUEST: ENTRYWAY SIGNAGE

| Department | Total Cost | Capital Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Administration | $26,000 | $26,000 (100%) | $0 | $0 | $0 |

**Request Description:**

The Village's entryway signs are word, dated, and contain and outdated logo. This request is to replace both entryway signs located at 124th/Hampton and 132nd/Hampton with monument signs. The existing landscaping will be removed.

**Long Term Financial Impact:** No long term financial impacts expected. Signs will need to be rehabbed/replaced in 15-20 eyars.

## CAPITAL REQUEST: HAMPTON AVE BANNERS/DECOR

| Department | Total Cost | Capital Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Administration | $9,000 | $9,000 (100%) | $0 | $0 | $0 |

**Request Description:**

This request is to replace the light post banner signs with newly designed banners. Additionally, this requests replaces the old and dated light post holiday decorations.

**Long Term Financial Impact:** There is no long term financial impact.

## CAPITAL REQUEST: WATER TOWER PAINTING

| Department | Total Cost | Borrowed Money Fund | Water Utility | Sewer Utility | Stormwater Utility |
|---|---|---|---|---|---|
| Water Utility | $100,000 | $100,000 (100%) | $0 | $0 | $0 |

**Request Description:**

The water tower was last painted in the early 2000's. Proper maintenance of the tower is essential to ensuring a continuous safe drinking water supply to the Village. This project includes spot sand blasting, priming and painting the tower.. The Village's new logo will also be placed on the tower. The project is expected to be bid in early 2020.

**Long Term Financial Impact:** Regular and routine building maintenance, and repainting in 20-25 years.

# 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 2018, the Village began a case with the PSC to determine new water utility rates and we anticipate a hearing with the PSC in 2019. The 2019 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.

## 2020 Goals

- Evaluate infrastructure improvement needs and incorporate those into planned road construction projects.
- Repair main breaks.
- Continue to monitor safety, security, and quality of water supply.
- Install 150 new electronic end points in homes and business.
- Evalue user rates in accourdance with PSC regulations.
- Paint water tower.

## Budget Impact & Changes

- New user rates were implemented in July 2019.
- Decrease in capital costs.
- Includes allocations for Capital Projects.

**Utility Staffing Allocation**

| Position | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Village Administrator | 20% | 20% | 20% | 20% | 20% |
| Finance Manager | 20% | 20% | 20% | 20% | 20% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

# Fund 200 - Water Utility Fund
## Summary of Revenues & Expenses

### Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Water Utility Revenue | $ 479,324 | $ 473,350 | $ 476,411 | $ 635,581 | $ 187,919 | $ 467,150 | $ 529,009 | -16.77% |
| Total Water Operating Revenue | 479,324 | 473,350 | 557,912 | 635,581 | 187,919 | 467,150 | 529,009 | -16.77% |

### Summary of Expenses

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Wages & Benefits | $ 84,170 | $ 96,022 | $ 108,309 | $ 101,360 | $ 64,913 | $ 97,429 | $ 106,930 | 5.50% |
| Administrative & General Expenses | 256,293 | 264,382 | 285,042 | 268,296 | 160,410 | 267,511 | 263,932 | -1.63% |
| Maintenance Expenses | 66,026 | 68,825 | 52,990 | 74,150 | 44,917 | 58,500 | 74,000 | -0.20% |
| Debt Service | 45,316 | 96,078 | 70,930 | 44,775 | - | 44,775 | 78,138 | 74.51% |
| Capital Expenses | - | 693 | 9,550 | 147,000 | 49,418 | 55,000 | 6,009 | -95.91% |
| Total Water Operating Expenses | 451,805 | 526,001 | 526,820 | 635,581 | 319,658 | 523,215 | 529,009 | -16.77% |
| Net Position - Beginnig of Year | $ 1,852,826 | $ 1,878,134 | $ 1,829,973 | $ 1,784,630 | | $ 1,784,630 | $ 1,728,565 | |
| Change in Net Position | 25,308 | (48,161) | (45,343) | - | | (56,065) | 0 | |
| Net Position - End of Year | $ 1,878,134 | $ 1,829,973 | $ 1,784,630 | $ 1,784,630 | | $ 1,728,565 | $ 1,728,565 | |
| Total Net Position | $ 1,878,134 | $ 1,829,973 | $ 1,784,630 | $ 1,784,630 | | $ 1,728,565 | $ 1,728,565 | |
| Net investment in capital assets | 1,178,939 | 893,855 | 10,009,864 | - | | - | - | |
| Restricted for equipment replacement | - | - | - | - | | - | - | |
| Restricted for pensions | - | - | 12,240 | - | | - | - | |
| Unrestricted | 699,195 | 936,118 | 762,526 | - | | - | - | |

# Fund 200 - Water Utility Fund
## Revenue Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Water Utility Revenue | | | | | | | | | |
| 04611 | Water Sales - Residential | $ 109,693 | $ 108,654 | $ 108,193 | $ 105,123 | $ 58,390 | $ 108,000 | $ 123,300 | 17.29% | x |
| 04612 | Water Sales - Commercial | 87,050 | 83,141 | 81,746 | 80,703 | 49,169 | 82,000 | 92,000 | 14.00% | x |
| 04613 | Water Sales - Industrial | 103,451 | 103,009 | 101,616 | 98,088 | 44,169 | 102,000 | 111,000 | 13.16% | x |
| 04640 | Water Sales - Public Authority | 653 | 659 | 710 | 735 | 327 | 700 | 810 | 10.17% | x |
| 04630 | Public Fire Protection | 149,352 | 149,724 | 150,022 | 149,493 | 22,695 | 150,000 | 150,000 | 0.34% | |
| 04620 | Private Fire Protection | 19,692 | 19,692 | 19,702 | 19,692 | 13,056 | 19,000 | 19,000 | -3.51% | |
| 04700 | Penalties & Late Charges | 4,278 | 3,290 | 2,871 | 1,000 | - | 1,000 | 1,000 | 0.00% | |
| 04710 | Services/3rd-Party Reimbursements | 352 | 351 | 10,288 | 600 | - | 300 | 300 | -50.00% | |
| 04190 | Interest Income | 54 | 80 | 74 | 100 | 113 | 150 | 150 | 50.00% | |
| 04720 | Rents from Water Services | 4,750 | 4,751 | 1,188 | 5,000 | - | 4,000 | 4,000 | -20.00% | |
| 04430 | Surplus Applied | - | - | - | 175,047 | - | - | 27,449 | -84.32% | |
| Total Water Utility Revenue | | 479,324 | 473,350 | 476,411 | 635,581 | 187,919 | 467,150 | 529,009 | -16.77% | |

**X = Wisconsin Public Service Commission approved rate increase took effect 7/1/2019**

# Fund 200 - Water Utility Fund
## Expense Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Wages & Benefits | | | | | | | | |
| 60000-50920 | Administrative & General Salaries | $ 24,488 | $ 25,329 | $ 29,618 | $ 29,888 | $ 18,270 | $ 27,404 | $ 30,705 | 2.73% (1) |
| 60000-50110 | DPW Labor | 33,182 | 39,578 | 41,087 | 40,704 | 27,561 | 41,341 | 41,756 | 2.58% (1) |
| 60000-50120 | FICA | 4,748 | 4,454 | 5,070 | 5,493 | 3,587 | 5,381 | 5,664 | 3.11% (1) |
| 60000-50121 | Health Insurance Premium | 17,755 | 16,517 | 15,596 | 18,982 | 11,753 | 17,629 | 22,116 | 16.51% (1) |
| 60000-50122 | Health Insurance Deductible | 406 | 350 | 350 | 925 | 100 | 350 | 1,025 | 10.81% (1) |
| 60000-50123 | Retirement Contribution | 2,961 | 9,073 | 6,231 | 4,551 | 2,955 | 4,432 | 4,830 | 6.12% (1) |
| 60000-50124 | Group Life Insurance | 99 | 119 | 126 | 175 | 119 | 179 | 193 | 10.29% (1) |
| 60000-50125 | Disability Insurance Premium | 230 | 299 | 299 | 361 | 288 | 432 | 361 | 0.00% |
| 60000-50128 | Uniform Allowance | 300 | 304 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 60000-50999 | GASB 75 Expense | - | - | 9,651 | - | - | - | - | |
| | Total Wages & Employee Benefits | 84,170 | 96,022 | 108,309 | 101,360 | 64,913 | 97,429 | 106,930 | 5.50% |
| | Administrative & General Expenses | | | | | | | | |
| 60001-50126 | Travel/Training/Meetings | $ 718 | $ 1,210 | $ 1,940 | $ 1,708 | $ 617 | $ 1,000 | $ 1,752 | 2.58% |
| 60001-50127 | Membership Dues | 279 | 53 | 85 | 184 | 268 | 300 | 393 | 113.32% (2) |
| 60001-50131 | Software support | 746 | 1,447 | 1,990 | 1,634 | 1,710 | 1,710 | 1,700 | 4.04% |
| 60001-50132 | Printing/Publishing/Advertising | 151 | 490 | 648 | 600 | 183 | 500 | 675 | 12.50% (3) |
| 60001-50133 | Bank/Investment Fees | 475 | 234 | 146 | 750 | 361 | 750 | 750 | 0.00% |
| 60001-50134 | Utilities | 22,520 | 23,161 | 21,031 | 24,000 | 16,751 | 23,000 | 24,000 | 0.00% |
| 60001-50135 | Telephone/Internet | 1,026 | 1,189 | 1,339 | 936 | 1,037 | 1,200 | 1,080 | 15.38% |
| 60001-50136 | Office Supplies | 372 | 307 | 524 | 450 | 639 | 700 | 675 | 50.00% (4) |
| 60001-50137 | Postage | 723 | 440 | 380 | 375 | 900 | 1,500 | 1,127 | 200.47% (4) |
| 60001-50138 | Equipment/Copier Maintenance | 128 | 280 | 68 | 450 | 30 | 150 | 225 | -50.00% |
| 60001-50139 | Building Maintenance | 2,088 | 1,683 | 2,315 | 1,950 | 1,945 | 2,500 | 2,250 | 15.38% |
| 60001-50144 | Vehicle Maintenance | 2,222 | 1,762 | 2,410 | 1,950 | 2,012 | 2,500 | 1,950 | 0.00% |
| 60001-50146 | Gas & Oil | 1,305 | 1,676 | 2,092 | 2,000 | 1,453 | 2,000 | 1,800 | -10.00% |
| 60001-50150 | Licensing & Testing | 91 | 41 | 27 | 60 | - | - | 60 | 0.00% |
| 60001-50152 | Locating Costs | 152 | 172 | 232 | 167 | 113 | 200 | 267 | 60.00% |
| 60001-50158 | Garage Tools | 167 | 160 | 81 | 150 | 58 | 150 | 225 | 50.00% |
| 60001-50181 | Insurance | 7,277 | 6,829 | 6,107 | 15,173 | 11,576 | 15,000 | 15,037 | -0.89% |
| 60001-50408 | PSC Annual Assessment | 4,916 | 5,408 | 6,159 | 5,500 | 1,419 | 5,500 | 5,500 | 0.00% |
| 60001-50410 | Tax Equivalent | 36,481 | 35,886 | 40,912 | 38,000 | - | 40,000 | 40,000 | 5.26% |
| 60001-50601 | Purchased Water from MWW | 163,421 | 170,828 | 177,299 | 159,000 | 96,390 | 144,585 | 150,000 | -5.66% |
| 60001-50922 | Contract/Consulting Services | 1,683 | 3,120 | 9,474 | 4,290 | 12,266 | 12,266 | 4,730 | 10.26% |
| 60001-50923 | Auditing | 9,354 | 8,008 | 9,783 | 8,970 | 10,682 | 12,000 | 9,737 | 8.55% |
| | Total Administrative & General Expenses | 256,293 | 264,382 | 285,042 | 268,296 | 160,410 | 267,511 | 263,932 | -1.63% |

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

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Maintenance Expenses | | | | | | | | |
| 60002-50605 | Maintenance of Structures/Facilities | $ 35,206 | $ 37,964 | $ 32,164 | $ 33,150 | $ 26,988 | $ 33,000 | $ 35,000 | 5.58% |
| 60002-50651 | Maintenance of Distribution Mains | 23,116 | 27,375 | 11,919 | 15,000 | 14,975 | 20,000 | 20,000 | 33.33% (5) |
| 60002-50652 | Maintenance of Services | - | 1,259 | 256 | 2,000 | - | 1,000 | 2,000 | 0.00% |
| 60002-50653 | Maintenance of Meters | 6,535 | 1,378 | 5,252 | 20,000 | 1,410 | 2,000 | 15,000 | -25.00% (5) |
| 60002-50654 | Maintenance of Hydrants | 1,030 | 33 | 2,614 | 2,500 | 495 | 1,000 | 1,000 | -60.00% (5) |
| 60002-50930 | Miscellaneous Maintenance | 139 | 816 | 785 | 1,500 | 1,048 | 1,500 | 1,000 | -33.33% (5) |
| | Total Maintenance Expenses | 66,026 | 68,825 | 52,990 | 74,150 | 44,917 | 58,500 | 74,000 | -0.20% |
| | Debt Service | | | | | | | | |
| 60003-50426 | Principal Expense | $ - | $ - | $ - | $ 25,000 | $ - | $ 25,000 | $ 45,000 | 80.00% |
| 60003-50428 | Amortization & Depreciation | 45,316 | 46,553 | 50,718 | - | - | - | - | 100.00% |
| 60003-50427 | Interest Expense | - | 49,525 | 20,212 | 19,775 | - | 19,775 | 33,138 | 67.57% |
| | Total Debt Service | 45,316 | 96,078 | 70,930 | 44,775 | - | 44,775 | 78,138 | 74.51% |
| | Capital Projects | | | | | | | | |
| 60004-50365 | Capital Projects | - | 693 | 9,550 | 147,000 | 49,418 | 55,000 | 6,009 | -95.91% (6) |
| | Total Capital Projects Expenses | - | 693 | 9,550 | 147,000 | 49,418 | 55,000 | 6,009 | -95.91% |
| | **Total Water Utility Expenses** | **$ 451,805** | **$ 526,001** | **$ 526,820** | **$ 635,581** | **$ 319,658** | **$ 523,215** | **$ 529,009** | -16.77% |

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases
(2) Increase due to additional association membership dues for the Finance Manager.
(3) New financial software annual support costs increased.
(4) Incrase due to printing and mailing utility bills in-house and in a full letter format.
(5) Variances reflect historical maintenance costs.
(6) Includes allocations for electronic community signs, painting Village Hall, administrative computers, and Village Hall camera upgrades.

# 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 2020.

## Services

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

## 2020 Goals

- Jet ½ of Village mains on an every-other year rotation.
- Rebuild manholes in defined road construction project area.
- Spot repair sewer mains if needed.

## 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.
- Significant decrease in pass through charges from MMSD for Elite Environmental Services due to discharge amounts into system. The charges are passed through to Elite from the Village.
- Includes a capital contributions for various capital purchases.
- Includes the use of $31,917 of fund balance.

**Utility Staffing Allocation**

| Position | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Village Administrator | 20% | 20% | 20% | 20% | 20% |
| Finance Manager | 20% | 20% | 20% | 20% | 20% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

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

## Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Sewer Utility Revenue | $ 787,930 | $ 1,016,242 | $ 900,118 | $ 996,575 | $ 501,224 | $ 1,028,259 | $ 850,701 | -14.64% |
| Total Sewer Operating Revenue | 787,930 | 1,016,242 | 900,118 | 996,575 | 501,224 | 1,028,259 | 850,701 | -14.64% |

## Summary of Expenses

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Wages & Benefits | $ 90,026 | $ 89,666 | $ 106,567 | $ 100,677 | $ 61,848 | $ 93,203 | $ 106,230 | 5.52% |
| Administrative & General Expenses | 32,174 | 44,964 | 49,645 | 54,214 | 24,846 | 44,306 | 49,424 | -8.83% |
| Maintenance Expenses | 561,880 | 565,049 | 604,805 | 734,259 | 494,324 | 741,759 | 587,038 | -20.05% |
| Debt Service | 103,850 | 25,375 | - | - | - | - | - | 0.00% |
| Capital Projects | - | 10,000 | 64,622 | 107,425 | 63,030 | 100,000 | 106,250 | -1.09% |
| Contingency and Transfers | - | - | - | - | - | - | - | 0.00% |
| | | | | | | | | 0.00% |
| Total Sewer Operating Expenses | 787,930 | 735,054 | 825,639 | 996,575 | 644,047 | 979,268 | 848,942 | -14.81% |
| | | | | | | | | |
| Net Position - Beginnig of Year | $ 750,916 | $ 839,668 | $ 985,014 | $ 1,059,493 | | $ 1,059,493 | $ 1,108,484 | |
| Change in Net Position | 88,752 | 145,346 | 74,479 | (0) | | 48,991 | 1,758 | |
| Net Position - End of Year | $ 839,668 | $ 985,014 | $ 1,059,493 | $ 1,059,493 | | $ 1,108,484 | $ 1,110,242 | |
| | | | | | | | | |
| Total Net Position | $ 839,668 | $ 985,014 | $ 1,059,493 | $ 1,059,493 | | $ 1,108,484 | $ 1,110,242 | |
| Net investment in capital assets | 338,165 | 352,409 | 356,591 | - | | - | - | |
| Restricted for equipment replacement | 45,515 | 45,898 | 46,756 | - | | - | - | |
| Restricted for pensions | - | - | 11,437 | - | | - | - | |
| Unrestricted | 455,988 | 586,707 | 644,709 | - | | - | - | |

# Fund 300 - Sewer Utility Fund
## Revenue Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Sewer Utility Revenue | | | | | | | | | |
| 00300 | Metered Local Usage | $ 234,310 | $ 244,829 | $ 320,262 | $ 259,350 | $ 284,654 | $ 320,000 | $ 266,500 | 2.76% | x |
| 00305 | MMSD Cost Recovery | 758,312 | 760,571 | 568,167 | 701,259 | 210,149 | 701,259 | 545,038 | -22.28% | |
| 00310 | Interest Income | 2,304 | 3,650 | 9,656 | 3,500 | 6,420 | 7,000 | 7,246 | 107.03% | |
| 00320 | Miscellaneous revenue | 7,155 | 7,193 | 2,033 | 1,000 | 0 | - | - | -100.00% | |
| 00330 | Surplus Applied | - | - | - | 31,466 | - | - | 31,917 | 1.43% | |
| Total Sewer Utility Revenue | | 1,002,081 | 1,016,242 | 900,118 | 996,575 | 501,224 | 1,028,259 | 850,701 | -14.64% | |

**X = 0% rate increase for 2020**

# Fund 300 - Sewer Utility Fund
## Expense Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Wages & Benefits | | | | | | | | |
| 30000-50110 | Salary & Wages | $ 56,738 | $ 60,624 | $ 69,628 | $ 69,910 | $ 43,518 | $ 65,276 | $ 71,761 | 2.65% (1) |
| 30000-50120 | FICA | 4,345 | 4,474 | 5,325 | 5,492 | 3,407 | 5,220 | 5,664 | 3.12% (1) |
| 30000-50121 | Health Insurance Premium | 17,755 | 16,398 | 15,596 | 18,982 | 11,334 | 17,001 | 22,116 | 16.51% (1) |
| 30000-50122 | Health Insurance Deductible | 406 | 350 | 350 | 925 | 100 | 400 | 1,025 | 10.81% |
| 30000-50123 | Retirement Contribution | 8,923 | 8,650 | 5,310 | 4,551 | 2,803 | 4,551 | 4,830 | 6.12% (1) |
| 30000-50124 | Group Life Insurance | 99 | 119 | 126 | 175 | 117 | 175 | 193 | 10.29% (1) |
| 30000-50125 | Disability Insurance Premium | 139 | 299 | 299 | 361 | 288 | 299 | 361 | 0.00% (1) |
| 30000-50128 | Unifrom Allowance | 300 | 304 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 30000-50999 | GASB 75 Expense | - | - | 9,653 | - | - | - | - | 0.00% |
| Total Wages & Employee Benefits | | 88,706 | 91,218 | 106,567 | 100,677 | 61,848 | 93,203 | 106,230 | 5.52% |
| | Administrative & General Expenses | | | | | | | | |
| 30001-50126 | Travel/Training/Meetings | 578 | 889 | 1,096 | 1,208 | 620 | 1,200 | 1,252 | 3.65% |
| 30001-50127 | Membership Dues | 185 | 53 | 40 | 184 | 248 | 248 | 186 | 0.82% |
| 30001-50131 | Software Support | 627 | 662 | 1,240 | 1,000 | 420 | 1,000 | 1,000 | 0.00% |
| 30001-50132 | Printing/Publishing/Copies | 100 | 394 | 569 | 400 | 161 | 350 | 450 | 12.50% (2) |
| 30001-50133 | Bank/Investment Fees | 475 | 234 | 146 | 1,400 | 362 | 700 | 1,384 | -1.14% |
| 30001-50134 | Utilities | 1,230 | 1,229 | 1,240 | 1,300 | 785 | 1,300 | 1,400 | 7.69% |
| 30001-50135 | Telephone/Internet | 664 | 734 | 895 | 736 | 713 | 900 | 1,080 | 46.74% (3) |
| 30001-50136 | Office Supplies | 255 | 195 | 360 | 300 | 426 | 550 | 675 | 125.00% (2) |
| 30001-50137 | Postage | 723 | 440 | 380 | 375 | 239 | 550 | 1,127 | 200.47% (2) |
| 30001-50138 | Equipment/Copier Maintenance | 97 | 186 | 59 | 300 | 20 | 100 | 225 | -25.00% |
| 30001-50139 | Building Maintenance | 1,219 | 1,148 | 1,452 | 1,300 | 973 | 1,300 | 2,250 | 73.08% |
| 30001-50144 | Vehicle Maintenance | 902 | 1,034 | 1,577 | 1,300 | 1,342 | 1,560 | 1,300 | 0.00% |
| 30001-50146 | Gas & Oil | 154 | 799 | 1,395 | 1,000 | 951 | 1,300 | 900 | -10.00% |
| 30001-50150 | Licensing and Testing | 91 | 41 | 27 | 60 | - | - | 60 | 0.00% |
| 30001-50152 | Locating Costs (Digger Hotline) | 152 | 172 | 232 | 167 | 113 | 150 | 267 | 60.00% |
| 30001-50924 | Garage Tools | 153 | 136 | 80 | 150 | 58 | 150 | 225 | 50.00% |
| 30001-50412 | Insurance | 7,227 | 6,829 | 6,107 | 11,379 | 8,879 | 8,879 | 11,278 | -0.89% |
| 30001-50428 | Depreciation/Amoritization | 13,837 | 14,528 | 15,783 | 15,000 | - | 15,000 | 16,000 | 6.67% |
| 30001-50922 | Contract/Consulting Services | 10,472 | 13,577 | 10,697 | 1,790 | 2,468 | 3,000 | 2,000 | 11.73% |
| 30001-50923 | Auditing | 6,166 | 5,236 | 6,269 | 5,865 | 6,069 | 6,069 | 6,367 | 8.55% |
| Total Administrative & General Expenses | | 45,306 | 48,516 | 49,645 | 45,214 | 24,846 | 44,306 | 49,424 | 9.31% |

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

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Maintenance Expenses | | | | | | | | |
| 30002-50409 | Metering Expense | $ 9,226 | $ 9,066 | $ 8,607 | $ 9,000 | $ - | $ 9,000 | $ 9,000 | 0.00% |
| 30002-50414 | MMSD - Capital | 339,626 | 329,083 | 307,842 | 339,922 | - | 339,922 | 286,988 | -15.57% (4) |
| 30002-50416 | MMSD - O&M | 178,254 | 351,613 | 257,043 | 361,337 | 467,935 | 361,337 | 258,050 | -28.58% (5) |
| 30002-50423 | Materials & supplies | 36,000 | 26,000 | 26,062 | 30,000 | 26,389 | 30,000 | 30,000 | 0.00% |
| 30002-50425 | Rehab and Replacement | 8,000 | - | 5,250 | 3,000 | - | 1,500 | 3,000 | 0.00% |
| | Total Maintenance Expenses | 571,106 | 715,762 | 604,805 | 743,259 | 494,324 | 741,759 | 587,038 | -21.02% |
| | Debt Service | | | | | | | | |
| 30003-50415 | Principal Expense | $ 100,000 | $ 25,000 | $ - | $ - | $ - | $ - | $ - | 0.00% |
| 30003-50427 | Interest Expense | 3,850 | 375 | - | - | - | - | - | 0.00% |
| | Total Debt Service Expenses | 103,850 | 25,375 | - | - | - | - | - | 0.00% |
| | Capital Projects | | | | | | | | |
| 30004-50365 | Capital Projects | $ - | $ 15,189 | $ 64,622 | $ 107,425 | $ 63,030 | $ 100,000 | $ 106,250 | -1.09% (6) |
| | Total Capital Projects Expenses | - | 15,189 | 64,622 | 107,425 | 63,030 | 100,000 | 106,250 | -1.09% |
| | Contingency and Transfers | | | | | | | | |
| 30005-50130 | Contingency and Transfers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% |
| | Total Contingency and Transfers | - | - | - | - | - | - | - | 0.00% |
| | **Total Sewer Expenses** | **$ 808,967** | **$ 896,060** | **$ 825,639** | **$ 996,575** | **$ 644,047** | **$ 979,268** | **$ 848,942** | -14.81% |

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases.
(2) Incrase due to printing and mailing utility bills in-house and in a full letter format.
(3) Increase due to allocation change to reflect actual use to benefit utility.
(4) Decrease due to changes in MMSD user rate charge and decrease in equalized value.
(5) Decrease due to a reduction in discharge from Elite Environmental. This is a pass through charge.
(6) Includes allocations for 2020 road project, electronic community signs, painting Village Hall, administrative computers, and Village Hall camera upgrades.

# 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:* 9.57% rate increase from $21.43 per quarter to $23.59 per quarter per ERU. The average residential property will realize a $8.24 annual increase.

**Services**

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

**2020 Goals**

- Regular maintenance of inlets to avoid backups into the ROW.
- Explore means to reduce stormwater flow through green practices.
- Replace inlets in defined road construction project area.

**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 capital contributions for various capital purchases.

**Utility Staffing Allocation**

| Position | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 2020 Budget |
|---|---|---|---|---|---|
| Village Administrator | 15% | 15% | 15% | 15% | 15% |
| Finance Manager | 15% | 15% | 15% | 15% | 15% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

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

### Summary of Revenues

| Source | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Stormwater Utility Revenue | $ 238,835 | $ 244,443 | $ 262,549 | $ 304,395 | $ 152,721 | $ 261,700 | $ 279,033 | -8.33% |
| Total Stormwater Operating Revenue | 238,835 | 244,443 | 262,549 | 304,395 | 152,721 | 261,700 | 279,033 | -8.33% |

### Summary of Expenses

| Department | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| Wages & Benefits | $ 81,151 | $ 85,696 | $ 96,996 | $ 88,183 | $ 56,288 | $ 87,700 | $ 92,263 | 4.63% |
| Administrative & General Expenses | 74,686 | 74,441 | 85,567 | 23,525 | 22,246 | 26,260 | 25,598 | 8.81% |
| Maintenance Expenses | 28,655 | 52,036 | 58,028 | 99,700 | 93,579 | 99,500 | 66,372 | -33.43% |
| Debt & Capital Related Expenses | 94,588 | 93,388 | 90,788 | 92,988 | 3,394 | 99,500 | 94,800 | 1.95% |
| Total Stormwater Operating Expenses | 279,080 | 305,562 | 331,380 | 304,396 | 175,507 | 312,960 | 279,033 | -8.33% |
| Net Position - Beginnig of Year | $ 2,095,835 | $ 2,132,753 | $ 2,152,191 | | | $ 2,152,191 | $ 2,100,931 | |
| Change in Net Position | 36,918 | 19,438 | 11,637 | | | (51,260) | (0) | |
| Net Position - End of Year | $ 2,132,753 | $ 2,152,191 | $ 2,163,828 | | | $ 2,100,931 | $ 2,100,931 | |
| Total Net Position | $ 2,132,753 | $ 2,152,191 | $ 2,163,828 | | | $ 2,100,931 | $ 2,100,931 | |
| Net investment in capital assets | 17,481,934 | 1,838,046 | 1,925,091 | | | - | - | |
| Restricted for equipment replacement | - | - | - | | | - | - | |
| Restricted for pensions | - | - | 10,403 | | | - | - | |
| Unrestricted | 350,819 | 314,145 | 228,334 | | | - | - | |

# Fund 400 - Stormwater Utility Fund
## Revenue Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Stormwater Utility Revenue | | | | | | | | | |
| 03305 | Stormwater Fees | $ 235,853 | $ 241,159 | $ 257,380 | $ 249,920 | $ 148,207 | $ 257,000 | $ 273,833 | 9.57% | x |
| 03405 | Interest Income | 1,109 | 1,859 | 4,915 | 1,500 | 4,514 | 4,700 | 4,700 | 213.33% | |
| 03505 | Miscellaneous Revenue | 1,873 | 1,425 | 254 | 500 | - | | 500 | 0.00% | |
| 03600 | Surplus Applied | - | - | - | 52,475 | - | - | - | -100.00% | |
| Total Stormwater Utility Revenue | | 238,835 | 244,443 | 262,549 | 304,395 | 152,721 | 261,700 | 279,033 | -8.33% | |

**X = 9.57% rate increase from $21.43 per quarter to $23.59 per quarter per ERU. The average residential property will realize a $8.24 annual increase.**

# Fund 400 - Stormwater Utility Fund
## Expense Summary

| | Account Name | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Wages & Benefits | | | | | | | | |
| 40004-50110 | Salary & Wages | $ 51,237 | $ 55,142 | $ 62,218 | $ 60,008 | $ 39,271 | $ 60,000 | $ 61,149 | 1.90% (1) |
| 40004-50120 | FICA | 3,831 | 4,059 | 4,789 | 4,976 | 3,075 | 4,900 | 5,131 | 3.12% (1) |
| 40004-50121 | Health Insurance Premium | 17,295 | 15,923 | 15,133 | 17,470 | 10,681 | 17,470 | 19,908 | 13.95% (1) |
| 40004-50122 | Health Insurance Deductible | 381 | 325 | 325 | 850 | 75 | 450 | 925 | 8.82% |
| 40004-50123 | Retirement Contribution | 7,813 | 9,568 | 4,465 | 4,108 | 2,532 | 4,108 | 4,360 | 6.13% (1) |
| 40004-50124 | Group Life Insurance | 98 | 116 | 123 | 161 | 108 | 161 | 179 | 11.38% (1) |
| 40004-50125 | Disability Insurance Premium | 215 | 283 | 283 | 330 | 265 | 330 | 330 | 0.00% |
| 40004-50128 | Uniform Allowance | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 40004-50220 | Employee Benefits | - | - | - | - | - | - | - | 0.00% |
| 40004-50999 | GASB 75 Expense | - | - | 9,379 | - | - | - | - | 0.00% |
| Total Wages & Employee Benefits | | 81,151 | 85,696 | 96,996 | 88,183 | 56,288 | 87,700 | 92,263 | 4.63% |
| | Administrative & General Expenses | | | | | | | | |
| 40001-50126 | Travel/Training/Meetings | $ 760 | $ 844 | $ 1,089 | $ 1,108 | $ 612 | $ 1,100 | $ 1,129 | 1.86% |
| 40001-50127 | Membership Dues | 279 | 43 | 34 | 164 | 237 | 237 | 166 | 0.91% |
| 40001-50131 | Software support | 479 | 121 | 718 | 1,000 | 150 | 750 | 1,000 | 0.00% |
| 40001-50132 | Printing/Publishing/Copies | 50 | 298 | 490 | 400 | 160 | 400 | 450 | 12.50% (2) |
| 40001-50133 | Bank/Investment Fees | 475 | 234 | 146 | 750 | 275 | 500 | 750 | 0.00% |
| 40001-50134 | Utilities | 1,230 | 1,229 | 1,240 | 1,300 | 748 | 1,300 | 1,300 | 0.00% |
| 40001-50135 | Telephone/Internet | 484 | 456 | 602 | 536 | 560 | 700 | 630 | 17.54% |
| 40001-50136 | Office Supplies | 135 | 98 | 216 | 150 | 213 | 450 | 225 | 50.00% (2) |
| 40001-50137 | Postage | 723 | 440 | 380 | 375 | 239 | 375 | 1,127 | 200.47% (2) |
| 40001-50138 | Equipment/Copier Maintenance | 66 | 93 | 23 | 150 | 10 | 50 | 75 | -50.00% |
| 40001-50139 | Building Maintenance | 615 | 626 | 744 | 650 | 489 | 650 | 750 | 15.38% |
| 40001-50144 | Vehicle Maintenance | 1,788 | 1,562 | 2,019 | 1,300 | 1,339 | 1,500 | 1,300 | 0.00% |
| 40001-50146 | Gas & Oil | 2,105 | 3,480 | 1,469 | 1,000 | 541 | 1,000 | 900 | -10.00% |
| 40001-50150 | Licensing & Testing | 91 | 64 | 27 | 60 | - | - | 60 | 0.00% |
| 40001-50152 | Locating Costs (Digger Hotline) | 152 | 169 | 232 | 167 | 113 | 150 | 267 | 60.00% |
| 40001-50158 | Garage Tools | 153 | 136 | 80 | 150 | 58 | 150 | 225 | 50.00% |
| 40001-50412 | Insurance | 7,277 | 6,829 | 6,107 | 6,610 | 8,879 | 8,879 | 7,029 | 6.34% |
| 40001-50922 | Contract/Consulting Services | 5,906 | 5,190 | 14,362 | 1,790 | 1,556 | 2,000 | 1,850 | 3.35% |
| 40001-50923 | Auditing | 6,031 | 5,236 | 6,269 | 5,865 | 6,069 | 6,069 | 6,367 | 8.55% |
| 40001-50403 | Depreciation and Amortization | 45,889 | 47,294 | 49,319 | - | - | - | - | 100.00% |
| 40001-50924 | Contingency | - | - | - | - | - | - | - | 0.00% |
| Total Administrative & General Expenses | | 74,686 | 74,441 | 85,567 | 23,525 | 22,246 | 26,260 | 25,598 | 8.81% |

# Stormwater Utility Fund
## Expense Summary (cont.)

| | Account Name | 2016 Budget | 2017 Actual | 2018 Actual | 2019 Budget | 8/31/19 YTD | 2019 Projected | 2020 Budget | Budget % Change |
|---|---|---|---|---|---|---|---|---|---|
| | Maintenance Expenses | | | | | | | | |
| 40002-50138 | Equipment Maintenance | $ 26,000 | $ 26,147 | $ 26,000 | $ 26,000 | $ 26,000 | $ 26,000 | $ 26,000 | 0.00% |
| 40002-50365 | Capital Projects & Purchases | - | 20,229 | 22,041 | 67,700 | 63,360 | 68,000 | 33,372 | -50.71% (4) |
| 40002-50417 | Stormwater Abatement | 2,655 | 5,660 | 9,988 | 6,000 | 4,219 | 5,500 | 7,000 | 16.67% |
| Total Maintenance Expenses | | 28,655 | 52,036 | 58,028 | 99,700 | 93,579 | 99,500 | 66,372 | -33.43% |
| | Debt Service | | | | | | | | |
| 40003-50415 | Principal Expense | $ 80,000 | $ 80,000 | $ 80,000 | $ 85,000 | $ - | $ 85,000 | $ 90,000 | 5.88% |
| 40003-50427 | Interest Expense | 14,588 | 13,388 | 10,788 | 7,988 | 3,394 | 7,988 | 4,800 | -39.91% |
| Total Debt Service | | 94,588 | 93,388 | 90,788 | 92,988 | 3,394 | 92,988 | 94,800 | 1.95% |
| **Total Stormwater Utility Expenses** | | $ 279,080 | $ 305,562 | $ 331,380 | $ 304,396 | $ 175,507 | $ 306,448 | $ 279,033 | -8.33% |

Significant Variances Explanation:

(1) Increase due to wage and benefit cost increases.
(2) Incrase due to printing and mailing utility bills in-house and in a full letter format.
(3) Decrease due to historical expenditures and actual anticipated costs of services in 2019
(4) Includes allocations for 2020 road project, electronic community signs, painting Village Hall, administrative computers, and Village Hall camera upgrades.

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2019

| TOTAL FUTURE PAYMENTS - G.O. DEBT | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 454,883 | 140,058 | 594,941 |
| **2021** | 355,546 | 128,070 | 483,616 |
| **2022** | 326,234 | 119,783 | 446,017 |
| **2023** | 234,506 | 112,601 | 347,107 |
| **2024** | 230,265 | 106,155 | 336,420 |
| **2025** | 215,000 | 123,791 | 338,791 |
| **2026** | 225,000 | 93,594 | 318,594 |
| **2027** | 225,000 | 87,163 | 312,163 |
| **2028** | 235,000 | 80,263 | 315,263 |
| **2029** | 230,000 | 73,288 | 303,288 |
| **2030** | 245,000 | 66,088 | 311,088 |
| **2031** | 250,000 | 58,437 | 308,437 |
| **2032** | 260,000 | 50,488 | 310,488 |
| **2033** | 265,000 | 42,231 | 307,231 |
| **2034** | 275,000 | 33,588 | 308,588 |
| **2035** | 275,000 | 24,713 | 299,713 |
| **2036** | 255,000 | 16,044 | 271,044 |
| **2037** | 220,000 | 8,082 | 228,082 |
| **2038** | 130,000 | 2,175 | 132,175 |
| | 4,906,434 | 1,366,610 | 6,273,044 |

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2019

| 2005 STATE TRUST FUND LOAN | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **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 |
| | 69,080 | 11,265 | 80,345 |

*Levy Funded

| Wauk. County G.O. NOTE | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 2,451 | - | 2,451 |
| **2021** | 2,451 | - | 2,451 |
| **2022** | 2,452 | - | 2,452 |
| **2023** | - | - | - |
| **2024** | - | - | - |
| | 7,354 | - | 7,354 |

* Levy Funded

| 2010 REFUNDING BOND | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 90,000 | 3,600 | 93,600 |
| **2021** | - | - | - |
| **2022** | - | - | - |
| **2023** | - | - | - |
| **2024** | - | - | - |
| | 90,000 | 3,600 | 93,600 |

* Stormwater Utility Funded

| 2013A G.O. NOTE | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 110,000 | 5,060 | 115,060 |
| **2021** | 110,000 | 3,190 | 113,190 |
| **2022** | 110,000 | 1,100 | 111,100 |
| **2023** | - | - | - |
| **2024** | - | - | - |
| | 330,000 | 9,350 | 339,350 |

* Levy Funded

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2019

| 2016A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **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 |
| | 875,000 | 235,125 | 1,110,125 |

* Levy Funded

| 2016A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | - | 1,200 | 1,200 |
| **2021** | 40,000 | 600 | 40,600 |
| | 40,000 | 1,800 | 41,800 |

* Stormwater Utility Funded

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2019

| 2017A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 15,000 | 12,338 | 27,338 |
| **2021** | 20,000 | 11,813 | 31,813 |
| **2022** | 20,000 | 11,213 | 31,213 |
| **2023** | 20,000 | 10,613 | 30,613 |
| **2024** | 20,000 | 10,013 | 30,013 |
| **2025** | 20,000 | 9,413 | 29,413 |
| **2026** | 20,000 | 8,813 | 28,813 |
| **2027** | 20,000 | 8,213 | 28,213 |
| **2028** | 20,000 | 7,613 | 27,613 |
| **2029** | 20,000 | 7,013 | 27,013 |
| **2030** | 20,000 | 6,413 | 26,413 |
| **2031** | 25,000 | 5,706 | 30,706 |
| **2032** | 25,000 | 4,894 | 29,894 |
| **2033** | 25,000 | 4,081 | 29,081 |
| **2034** | 25,000 | 3,238 | 28,238 |
| **2035** | 25,000 | 2,363 | 27,363 |
| **2036** | 25,000 | 1,488 | 26,488 |
| **2037** | 30,000 | 525 | 30,525 |
| | 395,000 | 125,755 | 520,755 |

* Levy Funded

| 2017A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 25,000 | 19,025 | 44,025 |
| **2021** | 25,000 | 18,275 | 43,275 |
| **2022** | 30,000 | 17,450 | 47,450 |
| **2023** | 30,000 | 16,550 | 46,550 |
| **2024** | 30,000 | 15,650 | 45,650 |
| **2025** | 30,000 | 14,750 | 44,750 |
| **2026** | 30,000 | 13,850 | 43,850 |
| **2027** | 30,000 | 12,950 | 42,950 |
| **2028** | 35,000 | 11,975 | 46,975 |
| **2029** | 35,000 | 10,925 | 45,925 |
| **2030** | 35,000 | 9,875 | 44,875 |
| **2031** | 35,000 | 8,781 | 43,781 |
| **2032** | 35,000 | 7,644 | 42,644 |
| **2033** | 40,000 | 6,425 | 46,425 |
| **2034** | 40,000 | 5,075 | 45,075 |
| **2035** | 40,000 | 3,675 | 43,675 |
| **2036** | 40,000 | 2,275 | 42,275 |
| **2037** | 45,000 | 788 | 45,788 |
| | 610,000 | 195,938 | 805,938 |

* Water Utility Funded

| 2018A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 40,000 | 33,110 | 73,110 |
| **2021** | 40,000 | 32,230 | 72,230 |
| **2022** | 45,000 | 31,295 | 76,295 |
| **2023** | 65,000 | 29,988 | 94,988 |
| **2024** | 60,000 | 28,425 | 88,425 |
| **2025** | 60,000 | 26,850 | 86,850 |
| **2026** | 60,000 | 25,200 | 85,200 |
| **2027** | 60,000 | 23,475 | 83,475 |
| **2028** | 60,000 | 21,675 | 81,675 |
| **2029** | 50,000 | 20,025 | 70,025 |
| **2030** | 60,000 | 18,300 | 78,300 |
| **2031** | 60,000 | 16,350 | 76,350 |
| **2032** | 60,000 | 14,400 | 74,400 |
| **2033** | 60,000 | 12,375 | 72,375 |
| **2034** | 60,000 | 10,275 | 70,275 |
| **2035** | 60,000 | 8,175 | 68,175 |
| **2036** | 65,000 | 5,906 | 70,906 |
| **2037** | 65,000 | 3,469 | 68,469 |
| **2038** | 60,000 | 1,125 | 61,125 |
| | 1,090,000 | 362,640 | 1,452,640 |

* Levy Funded

# DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2018

| 2019A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 95,000 | 22,400 | 117,400 |
| **2021** | 40,000 | 21,050 | 61,050 |
| **2022** | 40,000 | 20,250 | 60,250 |
| **2023** | 40,000 | 19,450 | 59,450 |
| **2024** | 40,000 | 18,600 | 58,600 |
| **2025** | 40,000 | 17,700 | 57,700 |
| **2026** | 40,000 | 16,800 | 56,800 |
| **2027** | 40,000 | 15,750 | 55,750 |
| **2028** | 45,000 | 14,475 | 59,475 |
| **2029** | 45,000 | 13,125 | 58,125 |
| **2030** | 45,000 | 11,775 | 56,775 |
| **2031** | 45,000 | 10,425 | 55,425 |
| **2032** | 45,000 | 9,075 | 54,075 |
| **2033** | 45,000 | 7,725 | 52,725 |
| **2034** | 50,000 | 6,300 | 56,300 |
| **2035** | 50,000 | 4,800 | 54,800 |
| **2036** | 50,000 | 3,300 | 53,300 |
| **2037** | 45,000 | 1,875 | 46,875 |
| **2038** | 40,000 | 600 | 40,600 |
| | 880,000 | 235,475 | 1,115,475 |

* Levy Funded

| 2019A G.O. CP Bonds | | | |
|---|---|---|---|
| **Year** | **Principal** | **Interest** | **Total** |
| **2020** | 20,000 | 14,113 | 34,113 |
| **2021** | 20,000 | 13,713 | 33,713 |
| **2022** | 20,000 | 13,313 | 33,313 |
| **2023** | 20,000 | 12,913 | 32,913 |
| **2024** | 20,000 | 12,488 | 32,488 |
| **2025** | 20,000 | 12,038 | 32,038 |
| **2026** | 25,000 | 11,531 | 36,531 |
| **2027** | 25,000 | 10,875 | 35,875 |
| **2028** | 25,000 | 10,125 | 35,125 |
| **2029** | 25,000 | 9,375 | 34,375 |
| **2030** | 30,000 | 8,550 | 38,550 |
| **2031** | 30,000 | 7,650 | 37,650 |
| **2032** | 35,000 | 6,675 | 41,675 |
| **2033** | 35,000 | 5,625 | 40,625 |
| **2034** | 35,000 | 4,575 | 39,575 |
| **2035** | 35,000 | 3,525 | 38,525 |
| **2036** | 35,000 | 2,475 | 37,475 |
| **2037** | 35,000 | 1,425 | 36,425 |
| **2038** | 30,000 | 450 | 30,450 |
| | 520,000 | 161,431 | 681,431 |

* Water Utility Funded

**TOTAL DEBT OUTSTANDING - 12/31/19**
**GO Debt Principal & Interest**

| | Total | Levy | Storm | Water |
|---|---|---|---|---|
| 2020 | 594,941 | 422,003 | 94,800 | 78,138 |
| 2021 | 483,616 | 366,028 | 40,600 | 76,988 |
| 2022 | 446,017 | 365,254 | - | 80,763 |
| 2023 | 347,107 | 267,645 | - | 79,463 |
| 2024 | 336,420 | 258,282 | - | 78,138 |
| 2025 | 394,921 | 318,133 | - | 76,788 |
| 2026 | 318,594 | 238,213 | - | 80,381 |
| 2027 | 312,163 | 233,338 | - | 78,825 |
| 2028 | 315,263 | 233,163 | - | 82,100 |
| 2029 | 303,288 | 222,988 | - | 80,300 |
| 2030 | 311,088 | 227,663 | - | 83,425 |
| 2031 | 308,437 | 227,006 | - | 81,431 |
| 2032 | 310,488 | 226,169 | - | 84,319 |
| 2033 | 307,231 | 220,181 | - | 87,050 |
| 2034 | 308,588 | 223,938 | - | 84,650 |
| 2035 | 299,713 | 217,513 | - | 82,200 |
| 2036 | 271,044 | 191,294 | - | 79,750 |
| 2037 | 228,082 | 145,869 | - | 82,213 |
| 2038 | 132,175 | 101,725 | - | 30,450 |
| Totals | 6,329,174 | 4,706,405 | 135,400 | 1,487,369 |

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# 2020 Budget
## Personnel Wage Summary

| | Personnel Wages - Allocation to Village Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Wages |
| Village Administrator | | | | | | |
| Salary & Wages | 42,867 | 19,052 | 19,052 | 14,289 | - | 95,259 |
| Village Administrator Totals | 42,867 | 19,052 | 19,052 | 14,289 | - | 95,259 |
| Finance/Treasurer | | | | | | |
| Salary & Wages | 19,742 | 8,774 | 8,774 | 6,581 | - | 43,870 |
| Finance/Treasurer Totals | 19,742 | 8,774 | 8,774 | 6,581 | - | 43,870 |
| Clerk/Elections | | | | | | |
| Salary & Wages | 20,155 | 2,879 | 2,879 | 2,879 | - | 28,793 |
| Clerk/Elections Totals | 20,155 | 2,879 | 2,879 | 2,879 | - | 28,793 |
| Court | | | | | | |
| Salary & Wages | 33,675 | - | - | - | - | 33,675 |
| Court Totals | 33,675 | - | - | - | - | 33,675 |
| Police: | | | | | | |
| Administrative Salaries | 177,633 | | | | | 177,633 |
| Patol Salaries | 430,314 | - | - | - | - | 430,314 |
| Administrative Assistant Wages | 20,442 | - | - | - | - | 20,442 |
| Police Total | 628,388 | - | - | - | - | 628,388 |

# 2020 Budget
## Personnel Wage Summary (cont.)

| | Personnel Wages - Allocation to Village Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Wages |
| Public Works: | | | | | | |
| Salary & Wages | 39,406 | 38,533 | 38,533 | 36,278 | - | 152,750 |
| Seasonal Wages | 7,183 | 423 | 423 | 423 | - | 8,450 |
| Public Works Total | 46,589 | 38,956 | 38,956 | 36,700 | - | 161,200 |
| Library: | | | | | | |
| Salary & Wages | - | - | - | - | 61,241 | 61,241 |
| Library Total | - | - | - | - | | 61,241 |
| Accumulated Totals | $ 791,415 | $ 69,661 | $ 69,661 | $ 60,449 | $ 61,241 | $ 1,052,427 |

# 2020 Budget
## Personnel Benefit Summary

| | Personnel Benefits - Allocation to Village Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Benefits |
| Village Administrator: | | | | | | |
| FICA | 3,279 | 1,457 | 1,457 | 1,093 | - | 7,287 |
| Health Insurance Premium | 9,936 | 4,416 | 4,416 | 3,312 | - | 22,080 |
| Health Insurance Deductible | 450 | 200 | 200 | 150 | - | 1,000 |
| Retirement Contribution | 2,893 | 1,286 | 1,286 | 964 | - | 6,430 |
| Group Life Insurance Premium | 29 | 13 | 13 | 10 | - | 63 |
| Disability Insurance Premium | 141 | 63 | 63 | 47 | - | 314 |
| Village Administrator Totals | 16,729 | 7,435 | 7,435 | 5,576 | - | 37,175 |
| Finance/Treasurer: | | | | | | |
| FICA | 1,510 | 671 | 671 | 503 | - | 3,356 |
| Health Insurance Premium | 9,936 | 4,416 | 4,416 | 3,312 | - | 22,080 |
| Health Insurance Deductible | 450 | 200 | 200 | 150 | - | 1,000 |
| Retirement Contribution | 1,333 | 592 | 592 | 444 | - | 2,961 |
| Group Life Insurance Premium | 100 | 44 | 44 | 33 | - | 222 |
| Disability Insurance Premium | 141 | 63 | 63 | 47 | - | 314 |
| Finance/Treasurer Totals | 13,470 | 5,987 | 5,987 | 4,490 | - | 29,934 |
| Clerk/Elections: | | | | | | |
| FICA | 1,542 | 220 | 220 | 220 | - | 2,203 |
| Health Insurance Premium | - | - | - | - | - | - |
| Health Insurance Deductible | - | - | - | - | - | - |
| Retirement Contribution | 1,360 | 194 | 194 | 194 | - | 1,944 |
| Group Life Insurance Premium | 129 | 18 | 18 | 18 | - | 185 |
| Disability Insurance Premium | - | - | - | - | - | - |
| Clerk/Elections Totals | 3,032 | 433 | 433 | 433 | - | 4,331 |

# 2020 Budget
## Personnel Benefit Summary (cont.)

| | Personnel Benefits - Allocation to Village Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Benefits |
| Court | | | | | | |
| FICA | 2,576 | - | - | - | - | 2,576 |
| Health Insurance Premium | 5,384 | - | - | - | - | 5,384 |
| Health Insurance Deductible | 300 | - | - | - | - | 300 |
| Retirement Contribution | 2,273 | - | - | - | - | 2,273 |
| Group Life Insurance Premium | 183 | - | - | - | - | 183 |
| Disability Insurance Premium | 208 | - | - | - | - | 208 |
| Court Totals | 10,925 | - | - | - | - | 10,925 |
| Police: | | | | | | |
| FICA | 51,505 | - | - | - | - | 51,505 |
| Health Insurance Premium | 180,825 | - | - | - | - | 180,825 |
| Health Insurance Deductible | 8,200 | - | - | - | - | 8,200 |
| Retirement Contribution | 72,953 | - | - | - | - | 72,953 |
| Group Life Insurance Premium | 712 | - | - | - | - | 712 |
| Disability Insurance Premium | 2,651 | - | - | - | - | 2,651 |
| Safety & Uniform Allowance | 4,000 | - | - | - | - | 4,000 |
| Police Total | 320,847 | - | - | - | - | 320,847 |

# 2020 Budget
## Personnel Benefit Summary (cont.)

| | Personnel Benefits - Allocation to Village Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Benefits |
| Public Works: | | | | | | |
| FICA | 3,832 | 3,315 | 3,315 | 3,315 | - | 13,776 |
| Health Insurance Premium | 13,284 | 13,284 | 13,284 | 13,284 | - | 53,134 |
| Health Insurance Deductible | 625 | 625 | 625 | 625 | - | 2,500 |
| Retirement Contribution | 2,757 | 2,757 | 2,757 | 2,757 | - | 11,028 |
| Group Life Insurance Premium | 118 | 118 | 118 | 118 | - | 471 |
| Disability Insurance Premium | 236 | 236 | 236 | 236 | - | 942 |
| Safety & Uniform Allowance | 281 | 281 | 281 | 281 | - | 1,125 |
| Public Works Total | 21,132 | 20,615 | 20,615 | 20,615 | - | 82,975 |
| Library: | | | | | | |
| FICA | - | - | - | - | 5,080 | 5,080 |
| Health Insurance Premium | - | - | - | - | - | - |
| Health Insurance Deductible | - | - | - | - | - | - |
| Retirement Contribution | - | - | - | - | 3,197 | 3,197 |
| Group Life Insurance Premium | - | - | - | - | 297 | 297 |
| Disability Insurance Premium | - | - | - | - | - | - |
| Library Total | - | - | - | - | 8,574 | 8,574 |
| Accumulated Totals | $ 386,134 | $ 34,469 | $ 34,469 | $ 31,114 | $ 8,574 | $ 494,761 |

| | 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 | 95,259 | - | - | 95,259 | 7,287 | 6,430 | 22,080 | 1,000 | 63 | 314 | - | 132,435 |
| Total | 95,259 | - | - | 95,259 | 7,287 | 6,430 | 22,080 | 1,000 | 63 | 314 | - | 132,435 |
| Finance/Treasurer: | | | | | | | | | | | | |
| Finance Manager | 42,640 | 1,230 | - | 43,870 | 3,356 | 2,961 | 22,080 | 1,000 | 222 | 314 | - | 73,804 |
| Total | 42,640 | 1,230 | - | 43,870 | 3,356 | 2,961 | 22,080 | 1,000 | 222 | 314 | - | 73,804 |
| Clerk/Elections: | | | | | | | | | | | | |
| Deputy Clerk | 27,473 | 1,321 | - | 28,793 | 2,203 | 1,944 | - | - | 185 | - | - | 33,124 |
| Total | 27,473 | 1,321 | - | 28,793 | 2,203 | 1,944 | - | - | 185 | - | - | 33,124 |
| Court: | | | | | | | | | | | | |
| Court Clerk | 31,012 | 2,663 | - | 33,675 | 2,576 | 2,273 | 5,384 | 300 | 183 | 208 | - | 44,600 |
| Total | 31,012 | 2,663 | - | 33,675 | 2,576 | 2,273 | 5,384 | 300 | 183 | 208 | - | 44,600 |
| Police: | | | | | | | | | | | | |
| Police Chief | 95,007 | - | 914 | 95,920 | 7,338 | 11,261 | 22,377 | 1,000 | 131 | 314 | 500 | 138,841 |
| Lieutenant/Detective | 82,626 | - | 794 | 83,421 | 6,382 | 9,794 | 22,080 | 1,000 | 111 | 314 | 500 | 123,601 |
| Police Officer | 56,329 | 4,506 | 1,292 | 62,127 | 4,753 | 6,613 | 22,080 | 1,000 | 41 | 314 | 500 | 97,428 |
| Police Officer | 75,699 | 6,056 | 1,203 | 82,958 | 6,346 | 8,887 | 22,377 | 1,000 | 84 | 314 | 500 | 122,466 |
| Police Officer | 75,699 | 6,056 | 828 | 82,583 | 6,318 | 8,887 | 22,080 | 1,000 | 77 | 314 | 500 | 121,759 |
| Police Officer | 75,699 | 6,056 | 1,978 | 83,733 | 6,406 | 8,887 | 22,080 | 1,000 | 53 | 314 | 500 | 122,972 |
| Police Officer | 75,669 | 6,054 | 1,748 | 83,470 | 6,385 | 8,884 | 22,080 | 1,000 | 45 | 314 | 500 | 122,679 |
| Police Officer | 71,218 | 5,697 | 1,705 | 78,621 | 6,014 | 8,361 | 22,080 | 1,000 | 48 | 314 | 500 | 116,939 |
| Administrative Assistant | 20,442 | - | - | 20,442 | 1,564 | 1,380 | 3,589 | 200 | 122 | 139 | - | 27,436 |
| Total | 628,388 | 34,425 | 10,461 | 673,274 | 51,505 | 72,953 | 180,825 | 8,200 | 712 | 2,651 | 4,000 | 994,121 |
| Public Works: | | | | | | | | | | | | |
| DPW Supervisor | 64,630 | 5,748 | - | 70,378 | 5,384 | 4,751 | 22,080 | 1,000 | 304 | 314 | 375 | 104,586 |
| Service Worker | 49,983 | 4,438 | - | 54,421 | 4,163 | 3,374 | 22,080 | 1,000 | 135 | 314 | 375 | 85,862 |
| Service Worker | 43,011 | 3,815 | - | 46,826 | 3,582 | 2,903 | 8,974 | 500 | 32 | 314 | 375 | 63,506 |
| Seasonal | 8,450 | - | - | 8,450 | 646 | - | - | - | - | - | - | 9,096 |
| Total | 166,074 | 14,001 | - | 180,075 | 13,776 | 11,028 | 53,134 | 2,500 | 471 | 942 | 1,125 | 263,051 |
| Library: | | | | | | | | | | | | |
| Library Director | 24,584 | - | - | 24,584 | 1,881 | 1,659 | - | - | 61 | - | - | 28,185 |
| Library Assistant | 8,721 | - | - | 8,721 | 667 | - | - | - | - | - | - | 9,388 |
| Library Assistant | 7,616 | - | - | 7,616 | 583 | - | - | - | - | - | - | 8,198 |
| Library Assistant | 7,994 | - | - | 7,994 | 612 | - | - | - | - | - | - | 8,605 |
| Library Assistant | 7,893 | - | - | 7,893 | 604 | - | - | - | - | - | - | 8,496 |
| Library Assistant | 4,434 | - | - | 4,434 | 339 | - | - | - | - | - | - | 4,773 |
| Total | 61,241 | - | - | 61,241 | 4,685 | 1,659 | - | - | 61 | - | - | 67,646 |
| **Accumulated Totals** | **1,052,087** | **53,640** | **10,461** | **1,116,188** | **85,388** | **99,248** | **283,504** | **13,000** | **1,897** | **4,430** | **5,125** | **1,608,780** |

# 2020 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: | | | | | |
| Finance Manager | 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 | $ 6,256 | $ 3,441 | $ 938 | $ 938 | $ 938 |
| Administrator | Membership Dues | 970 | 534 | 146 | 146 | 146 |
| Finance | Accounting/utility software | 4,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Finance | Bank/Investment Fees | 3,000 | 750 | 750 | 750 | 750 |
| Finance | HRA Deductible Admin Fee | 1,400 | 700 | 280 | 280 | 140 |
| Finance | Training/Travel/Meetings | 1,235 | 618 | 247 | 247 | 124 |
| Finance | Membership Dues | 200 | 100 | 40 | 40 | 20 |
| Village Hall | Postage | 2,371 | 593 | 593 | 593 | 593 |
| Village Hall | Printing/Publishing/Copies | 4,500 | 2,925 | 675 | 450 | 450 |
| Village Hall | Equipment/Copier Maintenance | 1,500 | 975 | 225 | 225 | 75 |
| Village Hall | Office Supplies | 4,500 | 2,925 | 675 | 675 | 225 |
| Village Hall | Telephone/Internet | 4,500 | 2,925 | 675 | 675 | 225 |
| Village Hall | Building Maintenance | 15,000 | 9,750 | 2,250 | 2,250 | 750 |
| Public Works | DPW Travel/Training/Meetings | 200 | - | 67 | 67 | 67 |
| Public Works | Licensing and Testing | 400 | 220 | 60 | 60 | 60 |
| Public Works | DPW Phone - mainline/cellphones/internet | 2,700 | 1,485 | 405 | 405 | 405 |
| Public Works | Gas & Oil | 9,000 | 5,400 | 1,800 | 900 | 900 |
| Public Works | Garage Tools | 1,500 | 825 | 225 | 225 | 225 |
| Public Works | Vehicle Materials & Maintenance | 13,000 | 8,450 | 1,950 | 1,300 | 1,300 |
| Public Works | Locating Costs (Digger Hotline) | 800 | - | 267 | 267 | 267 |
| Insurance | Insurance | 78,748 | 43,110 | 15,037 | 11,278 | 7,029 |
| Contracted Services | Audit services | 37,450 | 14,980 | 9,737 | 6,367 | 6,367 |
| Contracted Services | IT Support Services | 4,500 | 3,150 | 450 | 450 | 450 |
| Contracted Services | Engineering Services | 5,000 | 1,250 | 1,250 | 1,250 | 1,250 |
| Contracted Services | Website Hosting | 600 | 420 | 90 | 60 | 30 |
| Contracted Services | Employee Assistance Program | 1,200 | 840 | 240 | 240 | 120 |
| | Totals | $ 202,730 | $ 106,105 | $ 39,741 | $ 30,836 | $ 23,754 |

## 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 | Accounting/utility software | 100% | 25% | 25% | 25% | 25% |
| Finance | Bank/Investment Fees | 100% | 25% | 25% | 25% | 25% |
| Finance | HRA Deductible Admin Fee | 100% | 50% | 20% | 20% | 10% |
| Finance | Training/Travel/Meetings | 100% | 50% | 20% | 20% | 10% |
| Finance | Membership Dues | 100% | 50% | 20% | 20% | 10% |
| Village Hall | Postage | 100% | 25% | 25% | 25% | 25% |
| Village Hall | Printing/Publishing Copies | 100% | 65% | 15% | 10% | 10% |
| Village Hall | Equipment/Copier Maintenance | 100% | 65% | 15% | 15% | 5% |
| Village Hall | Office Supplies | 100% | 65% | 15% | 15% | 5% |
| Village Hall | Telephone/internet | 100% | 65% | 15% | 15% | 5% |
| Village Hall | Building Maintenance | 100% | 65% | 15% | 15% | 5% |
| Public Works | DPW Travel/Training/Meetings | 100% | 0% | 33% | 33% | 33% |
| Public Works | Licensing and Testing | 100% | 55% | 15% | 15% | 15% |
| Public Works | DPW Phone - mainline/cellphones/internet | 100% | 55% | 15% | 15% | 15% |
| Public Works | Gas & Oil | 100% | 60% | 20% | 10% | 10% |
| Public Works | Garage Tools | 100% | 55% | 15% | 15% | 15% |
| Public Works | Vehicle Materials & Maintenance | 100% | 65% | 15% | 10% | 10% |
| Public Works | Locating Costs (Digger Hotline) | 100% | 0% | 33% | 33% | 33% |
| Insurance | Insurance (excludes SIF deductible) | 100% | 50% | 20% | 15% | 15% |
| Contracted Services | Audit services | 100% | 40% | 26% | 17% | 17% |
| Contracted Services | IT Support Services | 100% | 70% | 10% | 10% | 10% |
| Contracted Services | Engineering Services | 100% | 25% | 25% | 25% | 25% |
| Contracted Services | Website Hosting | 100% | 70% | 15% | 10% | 5% |
| Contracted Services | Employee Assistance Program | 100% | 50% | 20% | 20% | 10% |

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.

| License/Permit/Fee Type | Amount | Notes |
|---|---|---|
| **Special Plan Commission Meetings** | $200.00 | |
| **Statement of Real Property Status/Code Compliance Letter** | $50.00 | per property |
| **Insufficient Funds Checks** | $50.00 | |
| **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:** | | |
| **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 | |
| **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) | | |
|---|---|---|
| **Board of Fire Appeals** | | |
| a) Deferment | $800.00 | |
| b) Appeals/Modification | $200.00 | |
| **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:** | | |
| **Dog Licenses:** | | |
| a) Spayed female / Neutered Dogs | $7.00 | annually |
| b) Unspayed female or Unneutered Dogs | $12.00 | annually |
| c) Kennel License | $50.00<br>+ $5.00 for each dog over twelve (12) | |
| d) Dog License Late Fee | $5.00 | |
| **Alcohol/Cigarette/Gaming Licenses:** | | |
| **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;<br>$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 |
| **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 | |
| **Cigarette License** | $50.00 | annually |
| **Soda Water Beverage License** | $5.00 | annually |

| Miscellaneous Licenses/Permits: | | |
|---|---|---|
| **Direct Seller/Transient Merchant/Solicitor** | $50.00 | Plus 40% Admin Fee per week NOT pro-rated |
| **Special Event Vending** | $20.00 | per event |
| **Large Assemblies** | | |
| a) 1,000-2,499 people | $1,500.00 | |
| c) Over 2,500 people | $2,000.00 | |
| **Fireworks Permit** | | |
| **Street Use Permit** | $25.00 | per event |
| **Adult Oriented Establishments** | $25.00 | annually |
| a) Adult Oriented Employment License | $50.00 | annually |
| **Coin, Precious Stone Dealer** | $100.00 | annually |
| **Misc.** | | |
| a) Processions, Parades, Runs, Bicycle Races | $100.00 | per event |
| b) Amusement Device / Game License | $35.00 per machine/game | annually |
| **Natural Lawn Permit** | $40.00 | |
| **Nuisance-Type Business Permit** | $150.00 | annually |
| **Hydrant Permit** | $175.00 Service Charge + $2.55 per 1,000 gallons | |
| **Private Well Operation Permit** | $100.00 | every 5-years |
| **Residential Parking Permit** | $33.00 | per Quarter |
| **Commercial Parking Permit** | $37.00 | per Quarter |
| **Beekeeping Permit** | $25.00 | annually |

| Park and Recreation Fees: | | |
|---|---|---|
| **Softball Team Registration Fee (includes player fees)** | $500.00 | |
| 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 | |
| | | |
| **Community Building Rental** | | |
| a) Resident | | |
| Week Day | $100<br>+ $100 refundable deposit | |
| Weekend | $300<br>+ $300 refundable deposit | |
| b) Non-Resident | | |
| Week Day | $200<br>+ $200 refundable deposit | |
| Weekend | $500<br>+ $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 | | |
| **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 | |
| **Sign Permit** (+ zoning permit) | $75.00 base fee + $1.00 per sq. ft. of sign face per sign | Plus 40% Admin Fee |
| **Wind Energy Systems** | $100.00 | |
| **Wireless Telecommunications Structure Location Permit Application** | $150.00 | |
| a) Wireless Telecommunications Annual Structure Permit | $100.00 | |
| **Fence Permit** (+ zoning permit) | $50.00 | |
| **Swimming Pool Permit** (+ zoning permit) | $75.00 | |
| **Driveway Permit** (+ zoning permit) | $50.00 | |

| Building, Electrical, Plumbing, HVAC Permit Fees: (continued) | | |
|---|---|---|
| **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. | |
| 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. | 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 |
| **Planned Unit Development** | $300 + Actual legal/engineering costs | |
| **Conditional Use Permit Application** | $300.00 | |
| **Re-Zoning Requests** | $300.00 | |
| **Appeal to the Board of Appeals** | $250.00 | |
| **Variance Request** | $350.00 | |
| a) Variance Request (after project is complete) | $500.00 | |
| **Surveys & Plats** | | |
| a) Certified Survey Map | $100.00 + Village Expense | |
| b) Preliminary Plat | $300.00 + Village Expense | |
| c) Final Plat | $500.00 + Village Expense | |
| Storage Tank Permit | $150.00 + Village Expense | |
| Property Maintenance Hearing at Village Board | $100.00 | |
| 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.

**APPROPRIATION:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**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.

**MAJOR FUND:** A fund is considered major if it is the primary operating fund of the Village or meets the following criteria: (1) total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. (2) The same element of the individual governmental fund or enterprise fund that met the 10 percent test, is at least five percent of the corresponding total for all governmental and enterprise funds combined. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

**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).

**PROPRIETARY FUND:** This fund type is established for those activities which are designed to recover all costs through user fees.

**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