Village of Butler

2016 Annual Budget

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LETTER OF TRANSMITTAL

President Tiarks and the Village Board of Trustees;

2015 represented a transformational year in the Village of Butler's history. Facing both organizational and financial difficulties, the Village Board faced a tough decision; continue with the status quo and kick our problems down the road, or deal with them head on to the betterment of the residents and taxpayers today and into the future. The Village Board made the courageous decision to deal with our issues head on. The 2015 Budget implemented the Board's decision to change the way we think and the way we operate, and the 2016 Budget solidifies those efforts. Though our longstanding challenges will not be overcome in one year, I am proud to report that we hit the ground running with ensuring the organizational and financial longevity of this great Village.

We have had many accomplishments to be proud of in 2015; including full staffing in the Police Department, modernization of our Public Works facility and equipment, operational efficiencies in most every department, and increased and honest communication with our residents and business'. These successes are attributed not only to the Village Board, but also the dedicated and professional staff of the Village of Butler.

After a few years of unrest, we are beginning to see our budget stabilize. After a thorough evaluation we have a better handle on where our revenues come from and what our actual expenses are. Through this evaluation, we realized that budgeted revenues have historically been inflated. This has been one of the reasons we have ran a deficit for many years, reducing our fund balance to potentially dangerous levels. The 2016 Budget contains conservative revenues so that we ensure that we remain on task and on budget. We are also seeing a tangible savings through the changes that have made operationally. These changes have had the most impact in the Public Works Department. By hiring a mechanic in 2013, purchasing new and more efficient equipment, and performing tasks in-house versus contracted, we see maintenance accounts in the General Fund and Utilities' decrease significantly in 2016.

"If not us, then who? If not now, then when?" - John Lewis

There are no new policy or major funding changes in the 2016 Recommended Budget. Our goal is no longer to change operations, but to make them more efficient, and I am proud that we have established a budget that is balanced, provides resources for capital improvements, ensures means of continuing provide high quality services, and most importantly, sets the groundwork to improve the Village's long-term financial health.

As with last year, the budget is presented in a simple line format and includes an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information, and a justification page for specific expense line items. In the appendices, you will find a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms.

2016 Budget Assumptions and Significant Impacts

- Management evaluated the distribution of employee wages and benefits and other operational expenses allocated to the Water, Sewer, and Stormwater Utilities. This evaluation took a look at two factors; what utility related projects are scheduled in 2016, and how much time and expenses is spent on utility operational and administrative functions. The only significant change in wage and benefit allocation is for Public Works overtime. In 2015, overtime was over allocated to the utilities. As most overtime for Public Works is attributed to snow operations, more overtime is allocated to the General Fund in 2016.

- The postage account in the Finance/Treasurer department is combined with the postage account in the Village Hall/Facilities Maintenance department.

- The State Levy Limit legislation allowed the Village to increase our total property tax levy by net new construction of 0.51%, plus an adjustment for increases in debt service. The property tax levy for debt service in 2016 decreased from $283,439 to $280,039, a reduction of 1.2%.

- Reduction in non-property tax revenue of 16.14% or $122,770.

- No changes to auto and liability insurance coverage.

- Significant capital purchases included in the 2016 budget, financed through debt proceeds and grant funding, include; technology upgrades in the Village Hall, Library, and Police Departments ($15,858), the first of three payments for new election equipment ($1,100), a recodification of the municipal code ($13,000), the 2016 Emerald Ash Borer Management Program ($20,000), and DPW facility upgrades ($5,000)

- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.2% for non-represented employees (all but sworn police officers), of which the employee pays 6.6% and the Village pays 6.6%. Retirement contribution rates for represented employees (sworn police) decreased to 16.0%, of which the employee pays 6.6% and the Village pays 9.4%.

- The 2016 Sewer Utility Rate will increase from $1.04 per 1,000 gallons of water metered to $2.78 per 1,000 gallons of water metered. This increase was a decision made by the Village Board to eliminate the long standing cash deficit in the Sewer Utility. This represents a 162.59% increase.

- 6.69% Stormwater Utility Increase from $19.00 per ERU per quarter to $20.27 per ERU per quarter.

- The Village's 2016 assessed value (TID included) is $243,452,180.

- Total General Fund property tax revenue increased by $78,973 or 5.50%, resulting is a municipal tax rate of $8.22, a decrease of 0.19% from 2015. The decrease is due to an increase in assessments of manufacturing properties in Butler.

I am encouraged about the progress the Village of Butler has made over the last year and continue to be energized about the advancements we will make in 2016. We have a lot of great things to be excited about, including; the establishment of a comprehensive infrastructure improvement program, redevelopment of commercial properties, new logo and brand, and a revitalization of Frontier Park. Through collaboration among the Village, area business', and residents, Butler can and will become a premier place to live, work, and play. I look forward to leading this organization into the future and am dedicated to maintaining a professional, ethical, progressive, and fiscally responsible organization.

In 2015, we laid the ground work for what we hope to define as an era of excellence in the Village, and I am motivated to continue these efforts in 2016. The annual budget is the single most important document the Village produces. It guides our finances, operations, policy, and staff and communicates this all to the general public. This document is also a group effort, and would not be possible without the efforts and input of each Department Head and staff. I want to thank them for their efforts and dedication to ensuring that their departments operate with the utmost care of taxpayer dollars. With that, I am honored to present to you the 2016 Budget.

Thank you for your time and effort reviewing the 2016 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
David Hesselgrave	Village Trustee
Paul Kasdorf	Village Trustee
Jodi Kessel Szpiszar	Village Trustee
Michael Thew	Village Trustee
Marc Van Gompel	Village Trustee

Administrators

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

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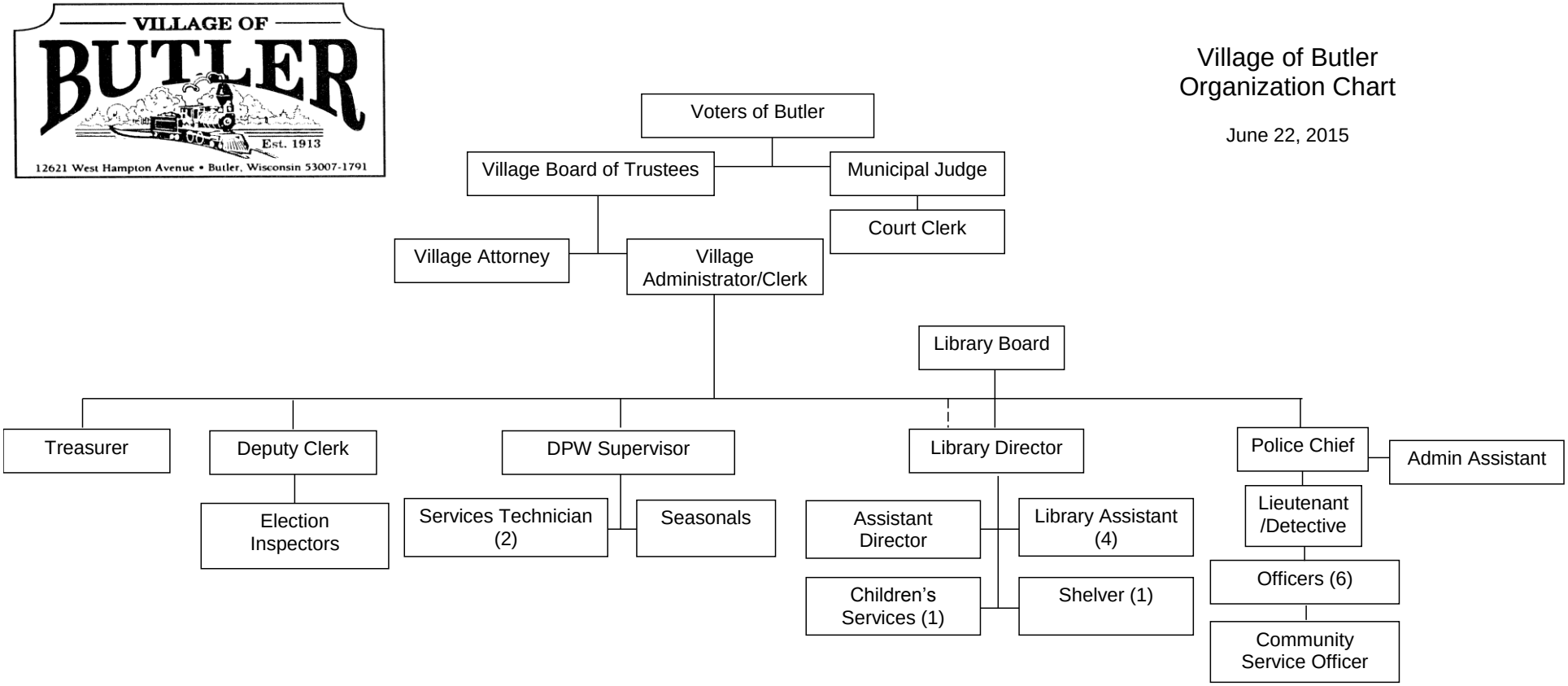
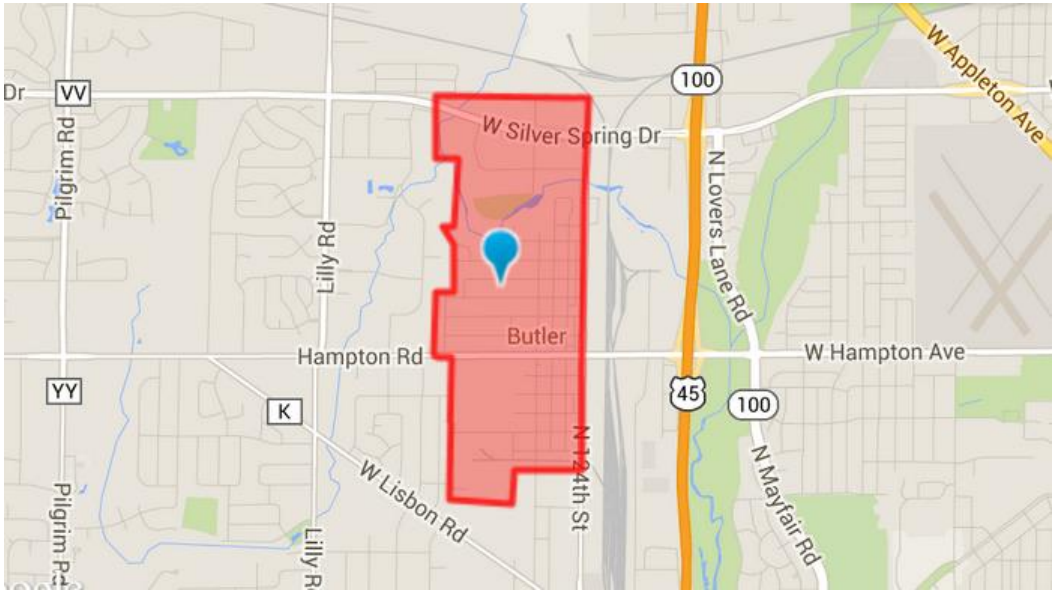
VILLAGE ORGANIZATIONAL CHART



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

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

LOCATION

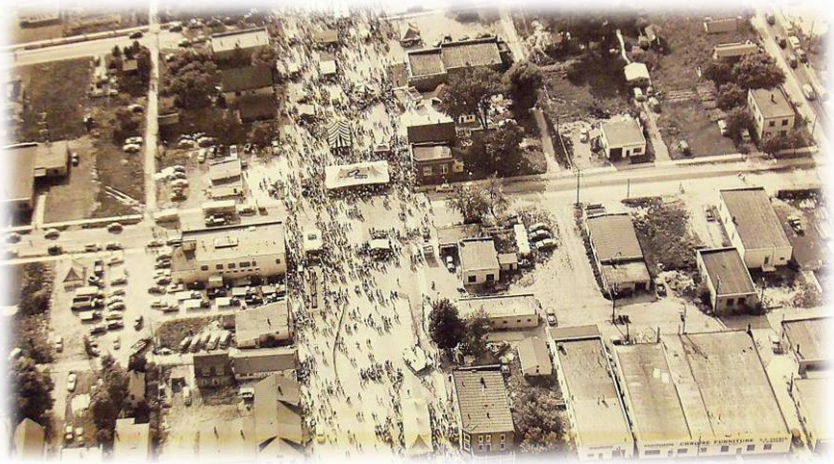


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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

History

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



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

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

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

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

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

Today

Today, residents of Butler enjoy a small town feel while maintaining close proximity to major interstates and downtown Milwaukee. Numerous community events such as, the Christmas Parade, Independence Day Parade, softball leagues, and National Night Out are held annually. Home to both significant industrial and retail businesses such as Cargill, Western States Envelope, and Molded Rubber and Plastic, Butler balances commercial and residential interests. Butler’s mix of residential and commercial properties offers residents old and new, 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: 1,838

Population by Gender:

- **Male:** 48.7%
- **Female:** 51.3%

Number of housing Units (%):

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

Population by Race:

- **White:** 83.2%
- **African American:** 2.0%
- **Asian/Pacific Islander:** 2.4%
- **Hispanic:** 11.0%
- **Other:** 1.4%

Population by Age:

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

Community Recreation:

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

Personal Income:

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

Source: US Census Data

GOVERNMENT

The Village President is elected to two (2) year terms and the six (6) Village Trustees members are elected to staggered two (2) year terms. The Village of Butler has combined the Administrator and Clerk position to create the Village of Butler Administrator/Clerk title which acts as the chief administrative officer for the Village. The Village Administrator/Clerk is appointed by the Village Trustees to serve the needs of the community.

The Village is organized into six separate departments; Public Works (Streets, Water, Sewer & Sanitation), Administrative Services, Parks & Recreation, Library, Police and Fire.

These departments, in cooperation with the Village Administrator's office, carry out the policy of the Village Board and the business of the Village. A separate board administers the Village Library. The Butler Volunteer Fire Department is a private corporation solely funded by the Village of Butler. This entity delivers fire and EMS services throughout the Village as well as Fire Inspection services. The Village Board authorizes aggregate expenditure amounts annually.

As a full-service community, Butler has a twenty-four hour police department, a full-time (24-hour) ambulance department, an excellent paid on call fire department and streets, water, wastewater departments within the public works umbrella that is managed by a full-time Supervisor of Public Works. The Village also has adult Park & Recreation programming, and is privileged to have received a new building to house the Village Library built by the Friends of the Butler Library in 2008.

The Village of Butler has a successful TIF (Tax Incremental Financing District) located in the industrial and commercial zones of the South half of the Village. The district is managed by the Community Development Authority which oversees the development opportunities and, strategic development and redevelopment of the district.

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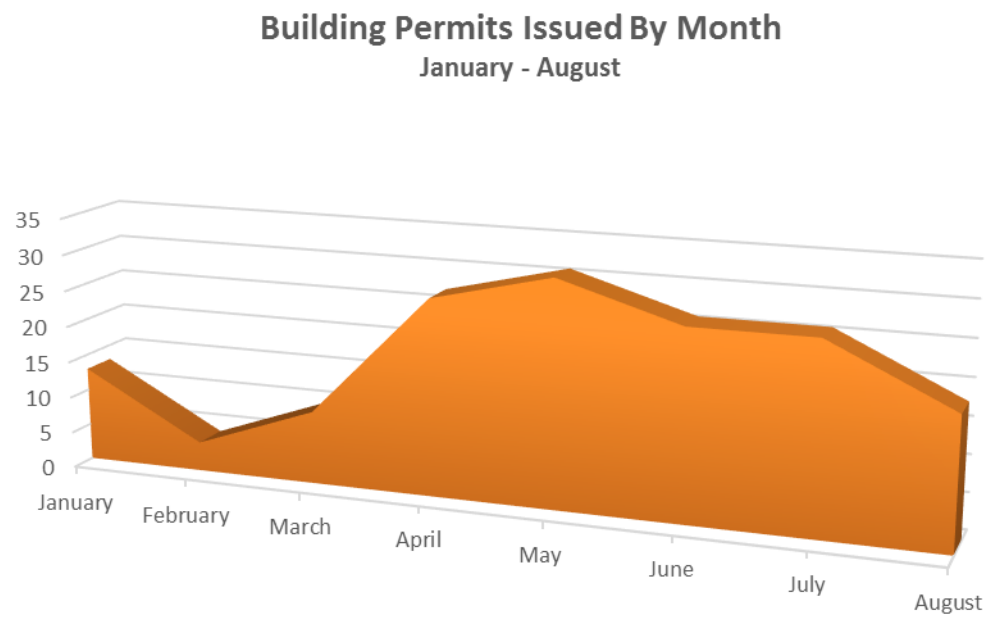
PERFORMANCE MEASUREMENTS

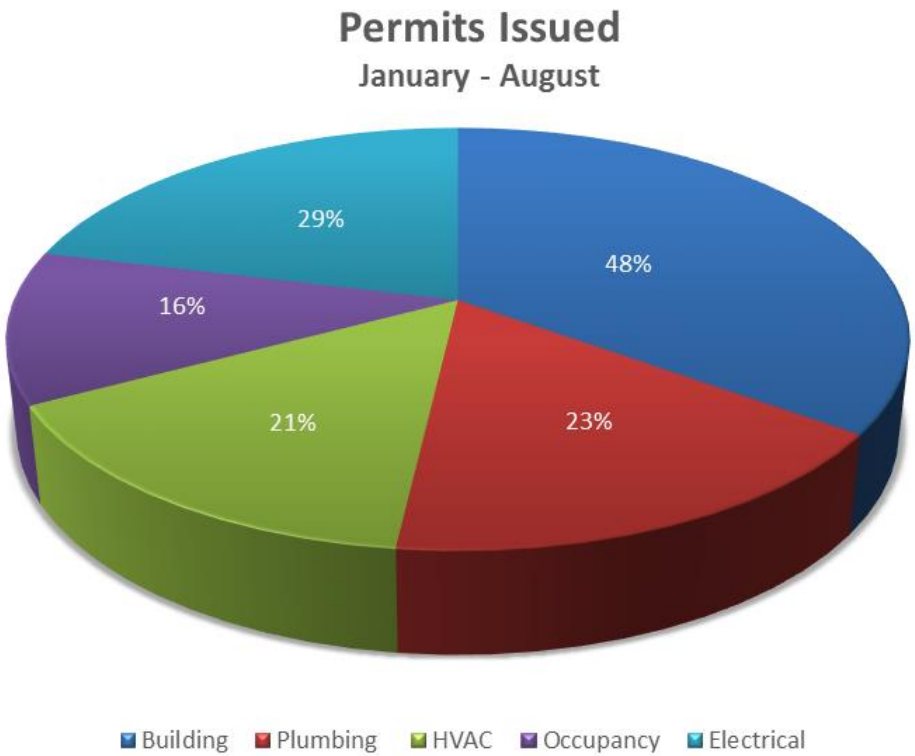
In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc. Each month the department managers submitted a written 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. 2015 represented the first year of data gathering. This data will determine what our immediate inputs and outputs are. The data collected in year one is outlined by department.

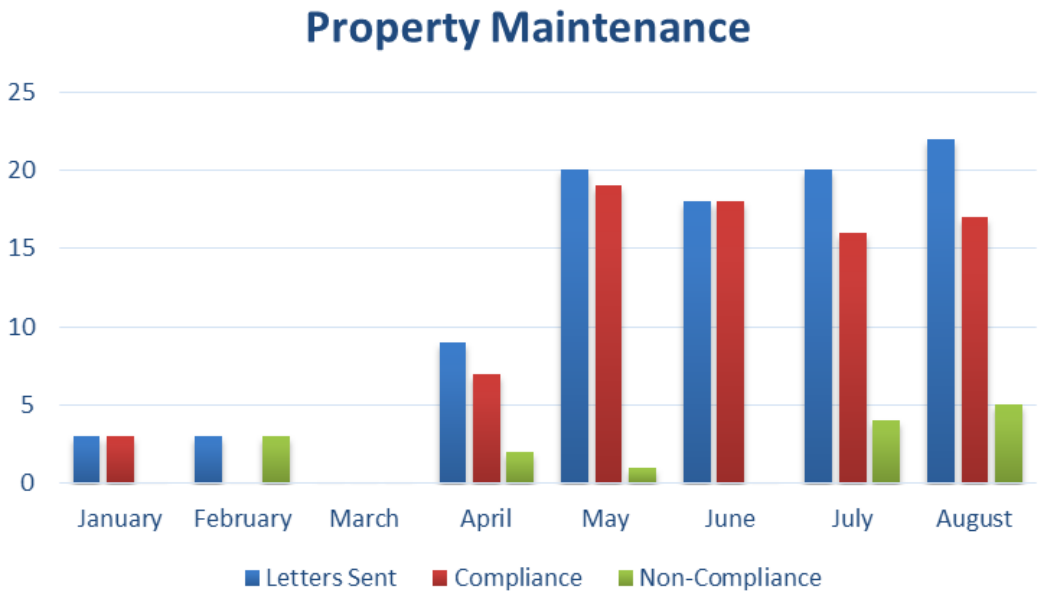
Administration

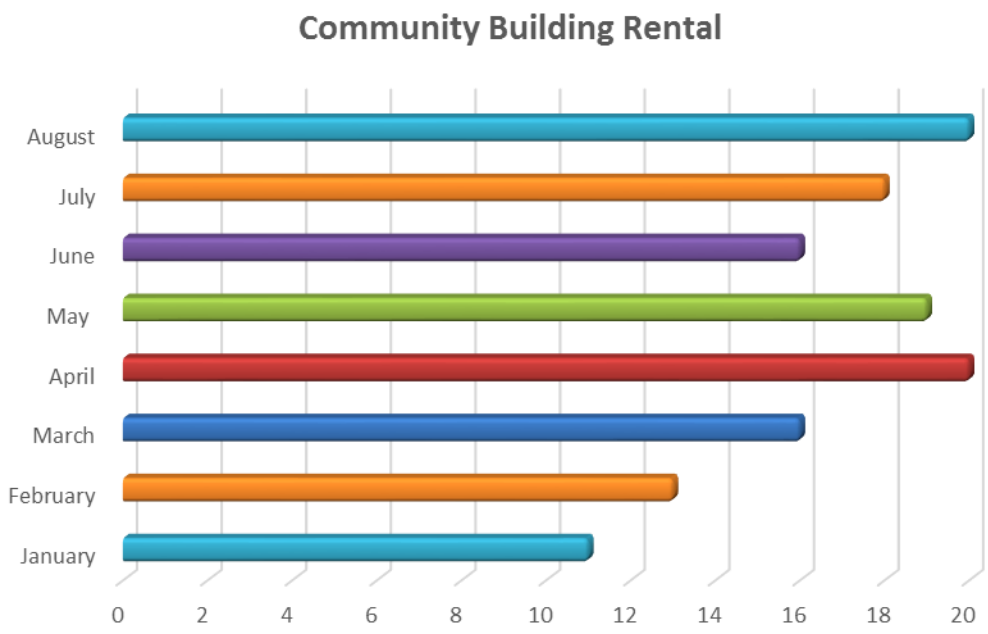
The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. In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

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




Permits Issued
January - August
29%
48%
16%
21%
23%
Building
Plumbing
HVAC
Occupancy
Electrical

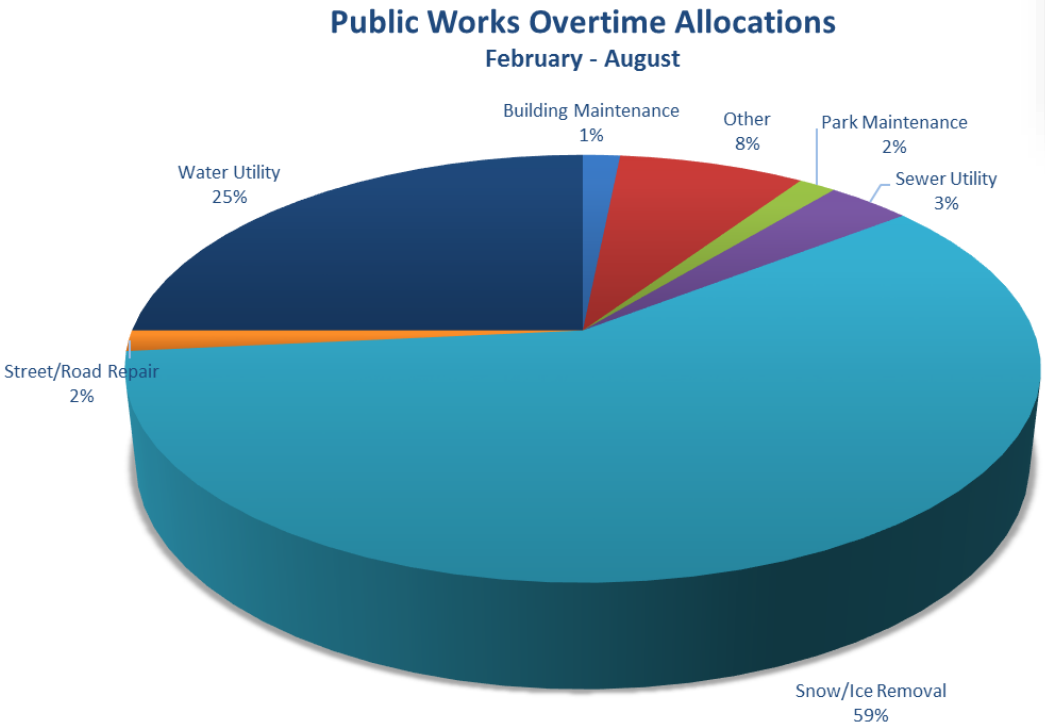

Property Maintenance
25
20
15
10
5
0
January
February
March
April
May
June
July
August
Letters Sent
Compliance
Non-Compliance



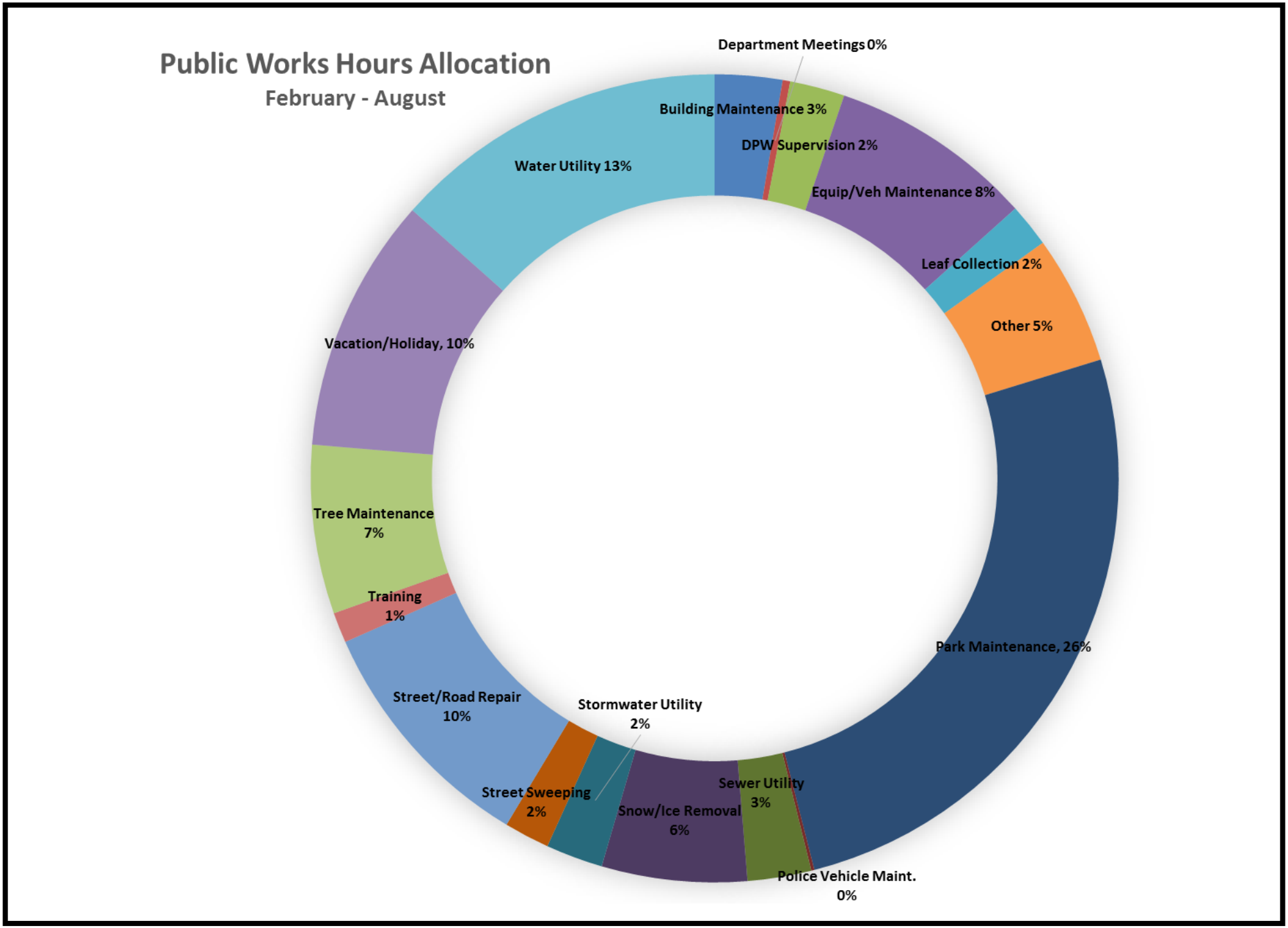
Board/Committee	Jan	Feb	March	April	May	June	July	Aug
Village Board	2	2	2	2	1	1	1	1
Finance Committee	2	2	2	2	1	1	1	1
Building Board	0	2	2	2	2	0	1	1
Public Safety Committee	1	0	1	0	0	1	1	0
Public Works Committee	1	0	0	0	1	0	1	0
Plan Commission	0	0	1	0	1	0	0	0
Library Board	1	1	1	1	1	1	0	1
Park & Recreation Committee	1	1	1	1	1	1	1	1
Public Hearings	0	0	1	1	1	1	1	0
BID Openings	0	0	0	0	0	0	1	0
Packets Prepared for Meetings	18	18	20	20	10	10	10	10

Public Works

In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours we are able to determine where the crews time is being spent and whether that operation is an effective use of time. The data we collected in 2015 is for February 1 - August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.



Overall, the data gives a good idea of where time is being spent. Additional data points will be collected in 2016. As more data is collected we can better evaluate who, how, and why we perform the operations that we do. This evaluate will eventually lead to an efficiency study to determine if operations are more effective and/or efficient by our crew or an outside firm.

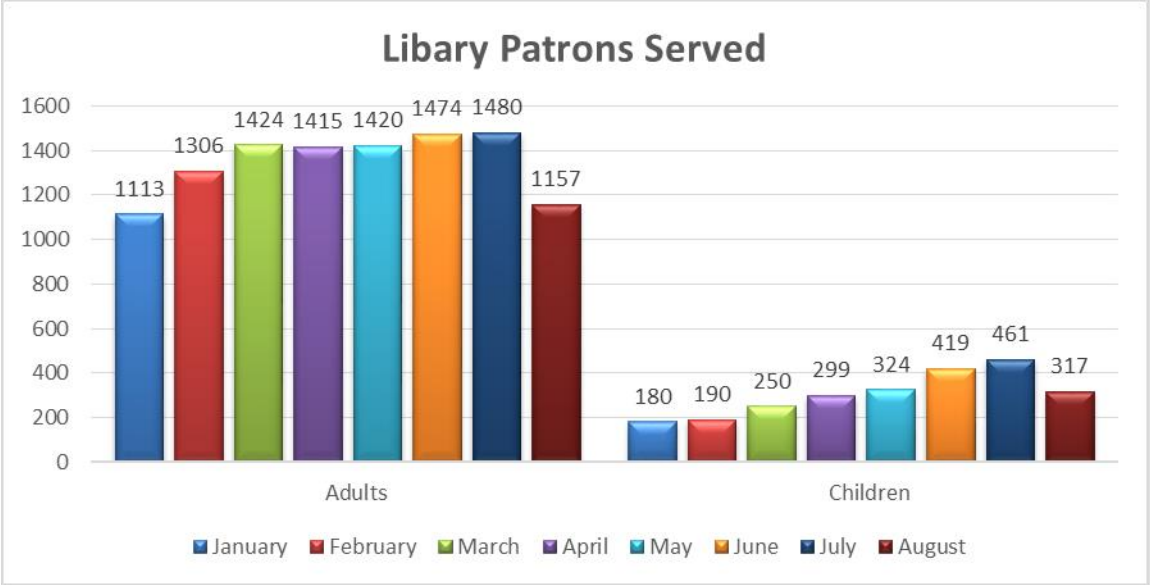

Public Works Hours Allocation
February - August
Department Meetings 0%
Building Maintenance 3%
DPW Supervision 2%
Equip/Veh Maintenance 8%
Leaf Collection 2%
Other 5%
Park Maintenance, 26%
Police Vehicle Maint. 0%
Sewer Utility 3%
Snow/Ice Removal 6%
Stormwater Utility 2%
Street Sweeping 2%
Street/Road Repair 10%
Training 1%
Tree Maintenance 7%
Vacation/Holiday, 10%
Water Utility 13%

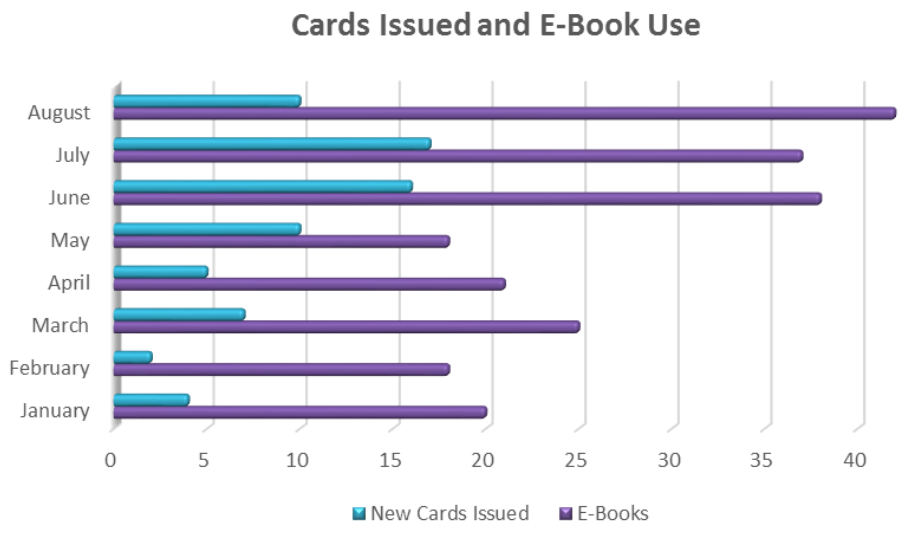
Library

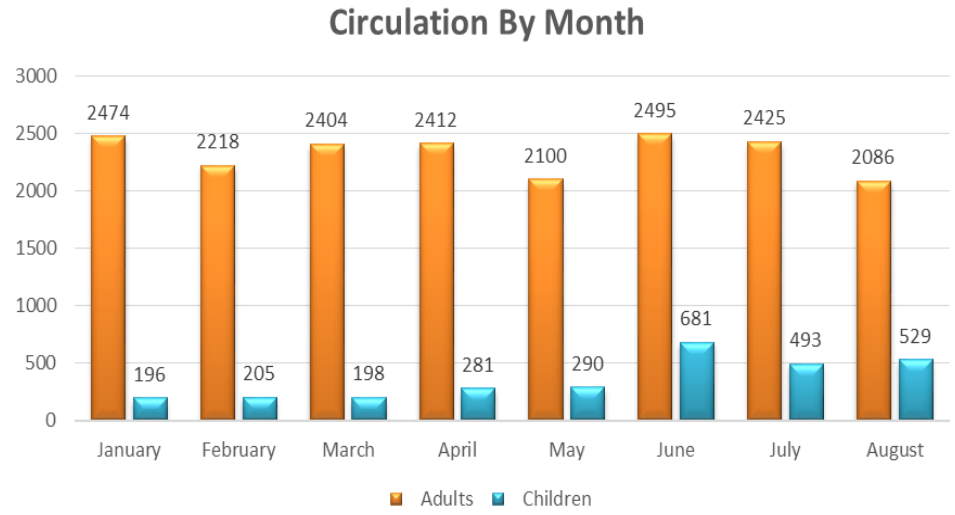
The Butler Public Library tracks data on a number of different variables, including, patrons served, circulation, computer use, and new library cards issued. This data is useful in a number of ways. It can help prioritize staffing needs, identify who patrons the library and identify their needs, and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

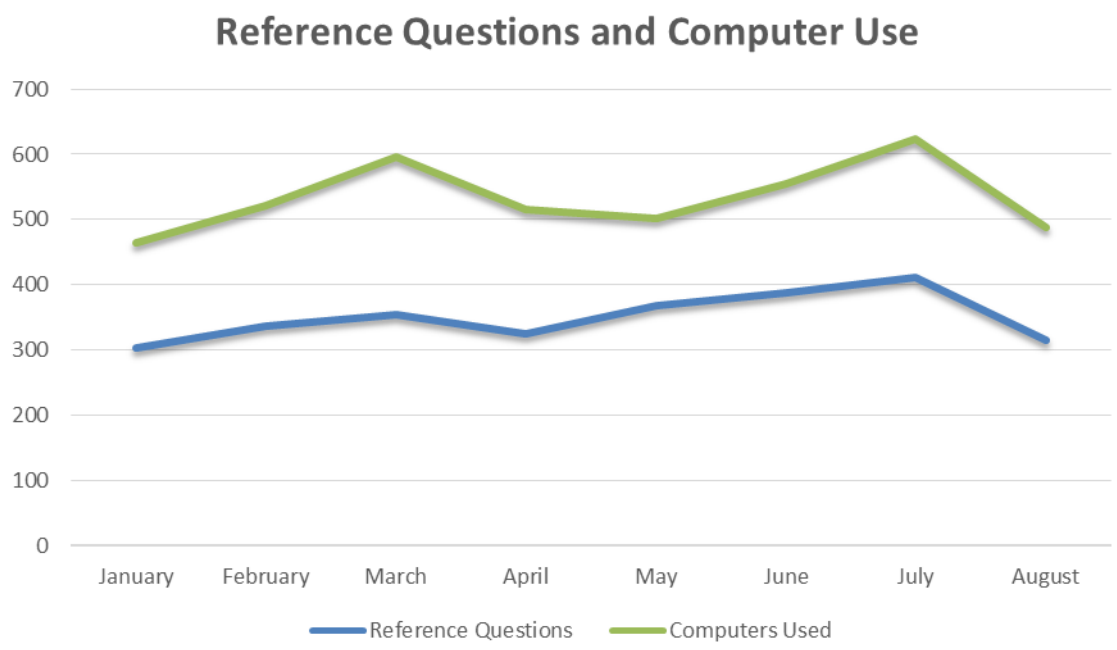
Our Library is part of the joint Waukesha and Jefferson County Federated Library System. Circulation data includes material borrowed to other libraries throughout Waukesha and Jefferson Counties.

Additionally, this data can serve as a guide in the development of new programs and services that may be of interest to the patrons. The graphs outlines the data collected by the Library from January 1 to August 31. Over the past year, the Library has implemented a number of successful children's and adult programs. As evidenced by the growth in patron attendance, the Library has been successful in their mission.




Cards Issued and E-Book Use
August
July
June
May
April
March
February
January
0
5
10
15
20
25
30
35
40
New Cards Issued
E-Books


Circulation By Month
3000
2500
2000
1500
1000
500
0
2474
196
2218
205
2404
198
2412
281
2100
290
2495
681
2425
493
2086
529
January
February
March
April
May
June
July
August
Adults
Children

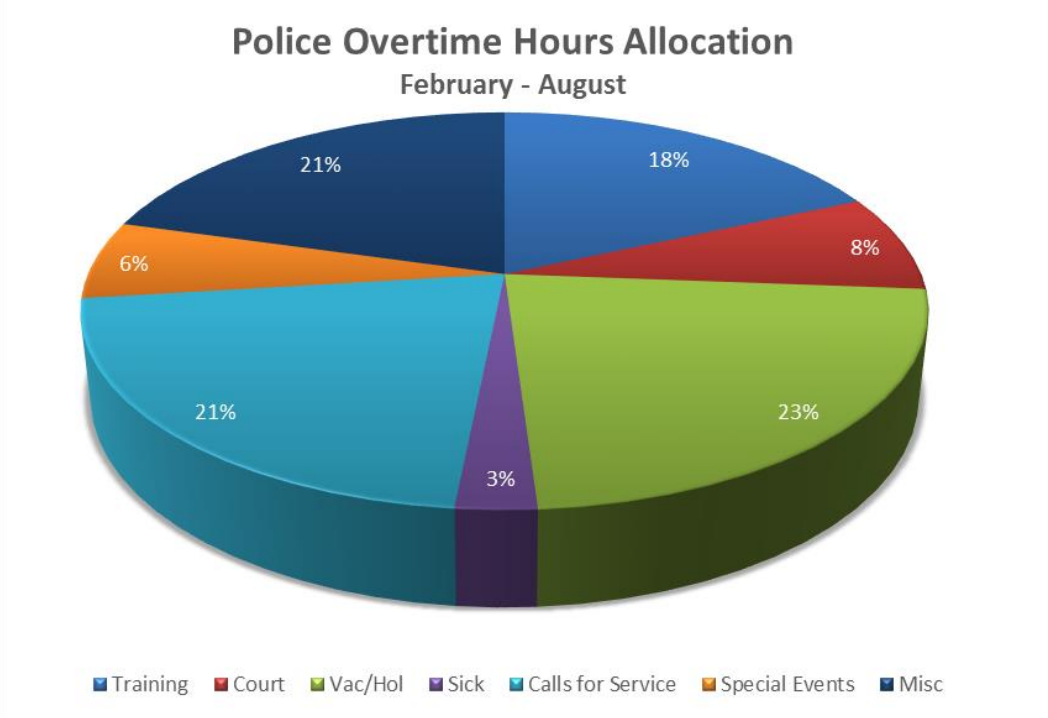

Reference Questions and Computer Use
700
600
500
400
300
200
100
0
January
February
March
April
May
June
July
August
Reference Questions
Computers Used

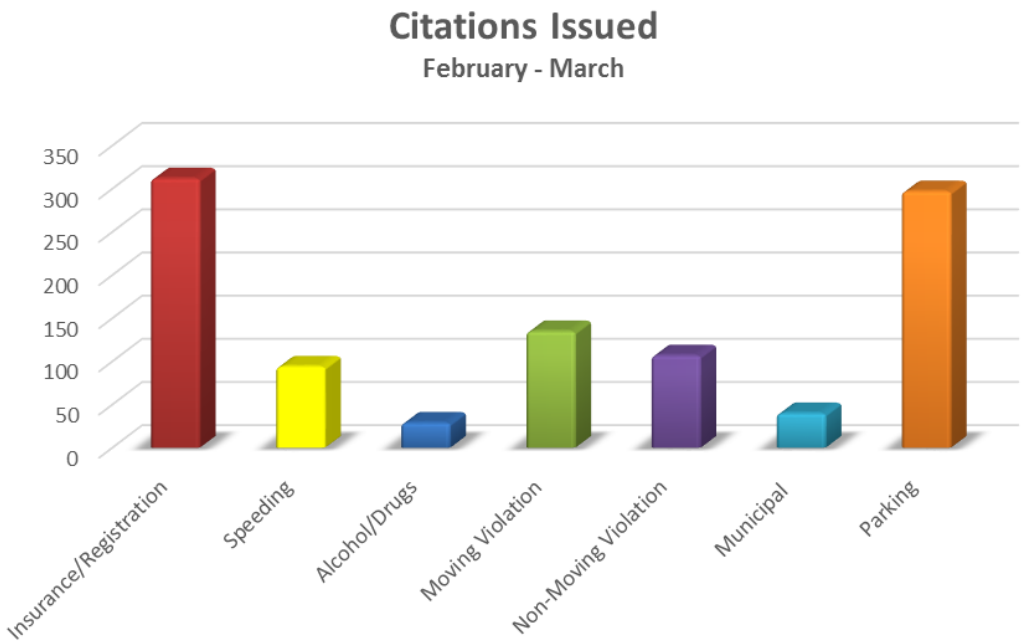
Police and Municipal Court

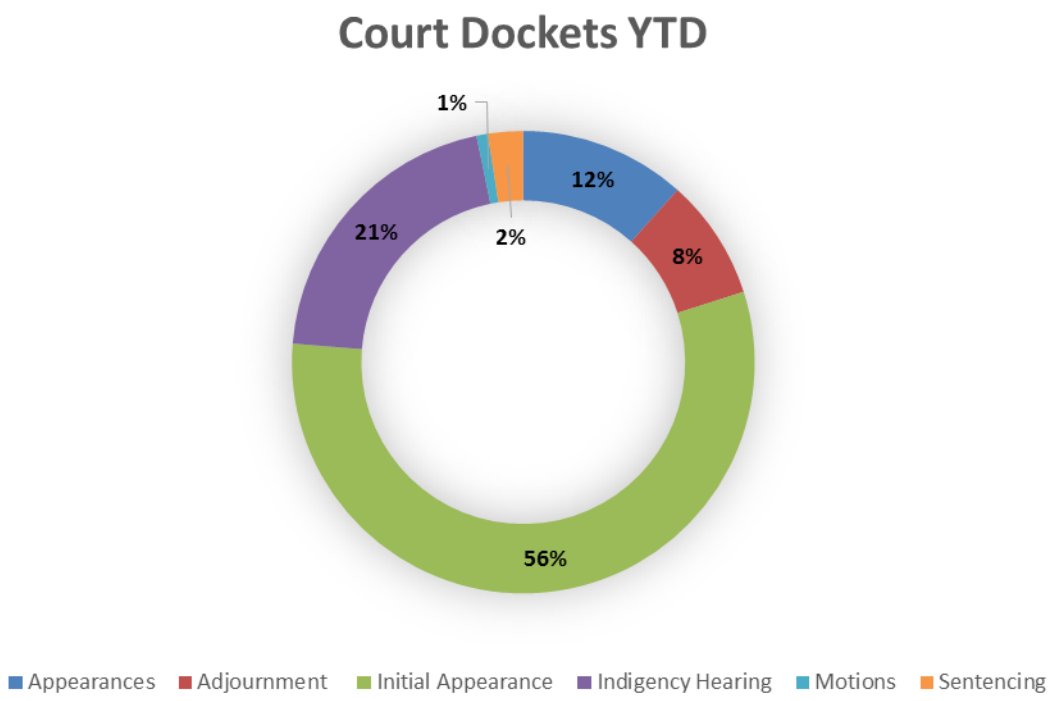
The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

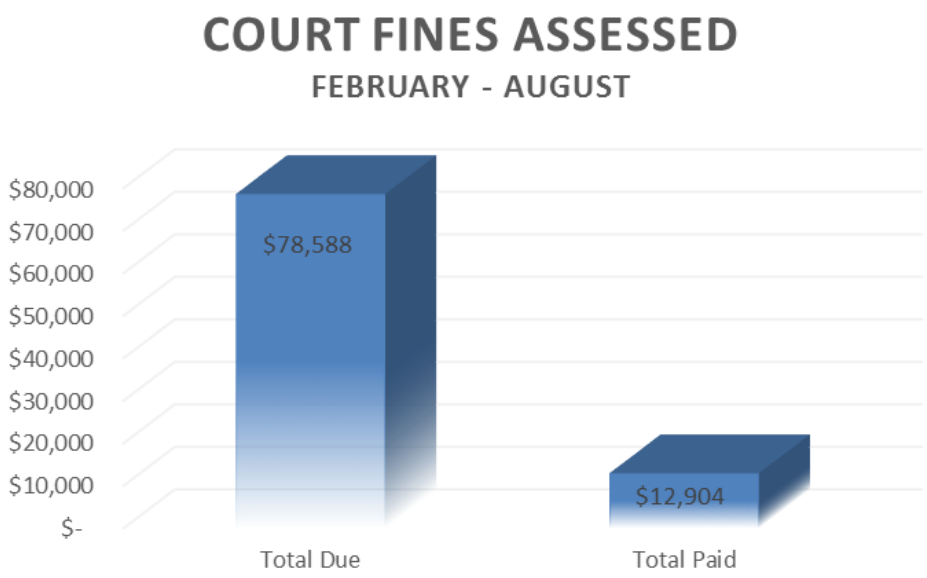
Once more data is collected, we will be able to determine if there are trends in activity (i.e. speeding, burglary, or alcohol violations) that can be mitigated by additional education and outreach. The information will also be used to identify the need for specialized training for officers.

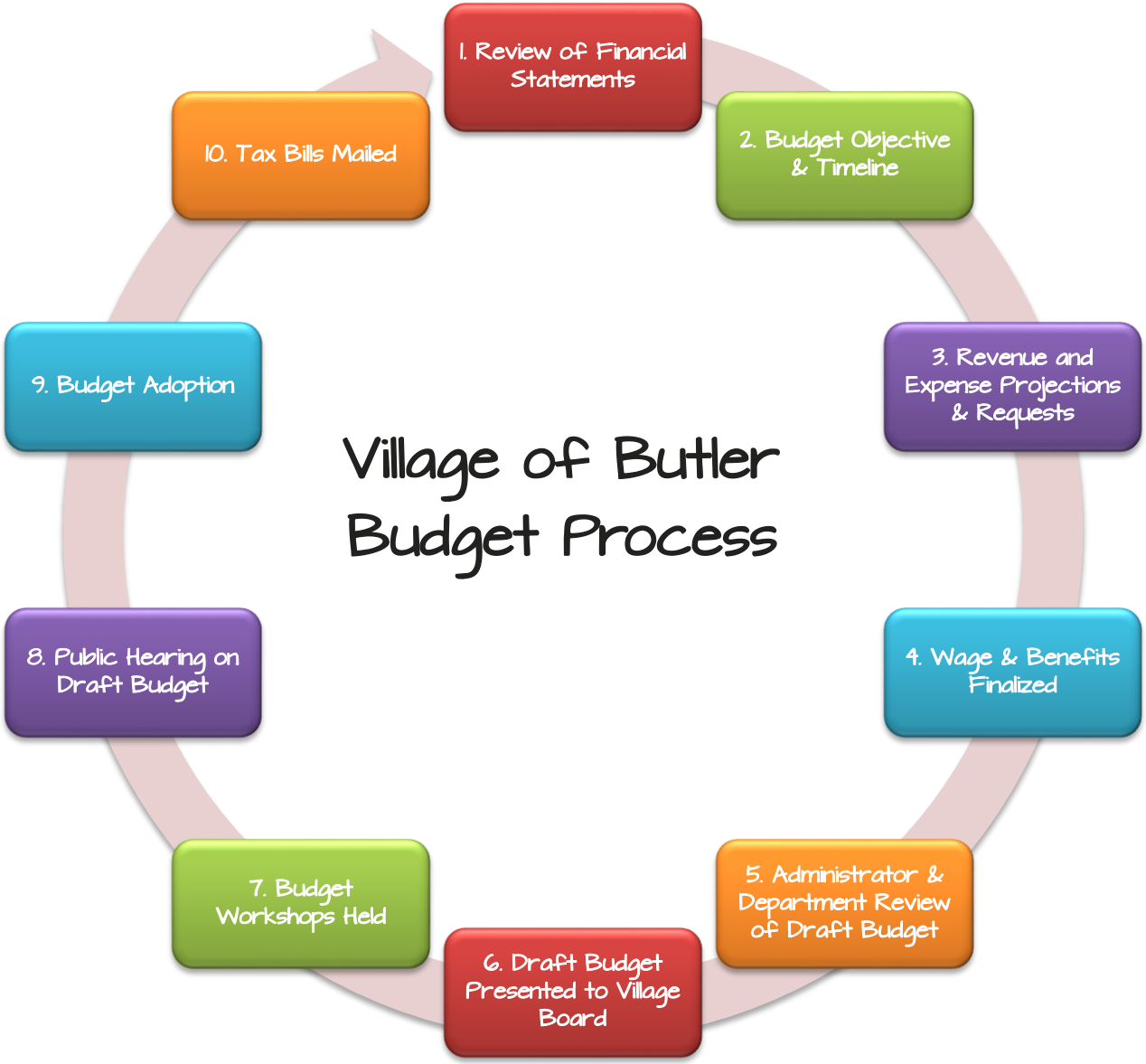
The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.


Police Overtime Hours Allocation
February - August
18%
8%
23%
3%
21%
6%
21%
Training
Court
Vac/Hol
Sick
Calls for Service
Special Events
Misc


Citations Issued
February - March
350
300
250
200
150
100
50
0
Insurance/Registration
Speeding
Alcohol/Drugs
Moving Violation
Non-Moving Violation
Municipal
Parking


Court Dockets YTD
1%
12%
8%
21%
2%
56%
Appearances
Adjournment
Initial Appearance
Indigency Hearing
Motions
Sentencing


COURT FINES ASSESSED
FEBRUARY - AUGUST
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$-
$78,588
$12,904
Total Due
Total Paid


Village of Butler
Budget Process
1. Review of Financial Statements
2. Budget Objective & Timeline
3. Revenue and Expense Projections & Requests
4. Wage & Benefits Finalized
5. Administrator & Department Review of Draft Budget
6. Draft Budget Presented to Village Board
7. Budget Workshops Held
8. Public Hearing on Draft Budget
9. Budget Adoption
10. Tax Bills Mailed

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 2016:

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

Governmental Funds

Fund 100 – General Fund

The General Fund of a governmental unit serves as the primary reporting vehicle for the current government operations. The General Fund accounts for all current financial resources not required by law or administrative action to be accounted in another fund. The major sources of

revenue for the General Fund include; property taxes and intergovernmental revenue. The major departments funded are; Village Administration, Clerks, Finance, Public Safety, Public Works, Library, Municipal Court, and Contracted Services. This fund is considered a major fund.

Fund 601 – Debt Service Fund

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

Fund 701 – Capital Projects Fund

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

Fund 500 – Tax Incremental District Fund

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

Enterprise Funds

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

Fund 200 – Water Utility Fund

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

Fund 300 – Sewer Utility Fund

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

Fund 400 – Stormwater Utility Fund

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

BASIS FOR BUDGETING

Major Fund Definition

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

Relationship Between Budgeting and Accounting

This budget is adopted on a basis consistent with GAAP, except for certain items that are adjusted on the Village's accounting system at fiscal year-end. During the year the Village's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The major differences between this adopted budget and GAAP for governmental funds are: a) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued

(GAAP); b) supply inventory and self-insurance contributions are recognized as expenditures for budgetary purposes only. Proprietary Fund differences consist of the following: a) certain items, e.g., principal expense and capital outlay, are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); b) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

BUDGET SCHEDULE

Date	Step
Wednesday, July 08, 2015	Budget Format and Expectations Meeting - Management Meeting
Friday, July 10, 2015	Budget Templates Distributed to Departments
Friday, July 31, 2015	Draft Department Budgets due to Village Administrator
Tuesday, August 18, 2015	Closed Session – 2016 Non-Represented Wages
Thursday, September 22, 2015	Village Administrator and Departmental review of Budget Requests
Wednesday, October 7, 2015	Printing and Preparation of Village Administrator's Recommended Budget
October 13 - October 27, 2015	Village Board Budget Review Sessions
Tuesday, October 27, 2015	Public Hearing Notice due to Newspaper
Tuesday, November 3, 2015	Publication of Public Hearing Notice for the 2016 Annual Budget
Tuesday, November 17, 2015	Public Hearing on the 2016 Annual Budget
Tuesday, November 17, 2015	Village Board Adoption of the 2016 Annual Budget

INSTRUMENT OF ADOPTION

RESOLUTION NO. 15-15

RESOLUTION TO ADOPT INDIVIDUAL FUND BUDGETS IN THE AMOUNTS INDICATED FOR THE CALENDAR YEAR 2016

WHEREAS, the Village Board did on November 17, 2015 hold a public hearing on the proposed budgets for the Village of Butler for the Calendar Year 2016.

NOW, THEREFORE, BE IT RESOLVED by the Village Board that the Village of Butler adopt the following individual fund budgets in the amounts indicated for the Calendar Year 2016:

Fund	Amount	
General Fund	$	2,152,925
Debt Service Fund	$	890,493
Capital Fund	$	57,425
TID No. 1 Fund	$	424,316

These said budgets in detail are open to public inspection, Monday through Friday, between the hours of 8:00 AM and 4:30 PM at the office of the Village Clerk in the Village Hall, 12621 W. Hampton Ave, Butler, Wisconsin, and:

BE IT FURTHER RESOLVED by the Village Board of the Village of Butler, Waukesha County, Wisconsin, that there is hereby levied upon all taxable property in said Village, to be extended upon the Tax Roll of said Village for the year 2015 and to be collected in and during the taxpaying period of 2015-2016 the sum of One Million Seven Hundred Ninety Five Thousand Twenty Seven dollars ($1,795,027) for the support of said Village and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board on November 17, 2015 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2015 Tax Roll of said Village.

PASSED AND ADOPTED this 17th day of November, 2015.

VILLAGE OF BUTLER

By: Patricia Tiarks
Patricia Tiarks, President

ATTEST:

Kayla Chadwick
Kayla Chadwick, Administrator/Clerk

RESOLUTION NO. 15-16

RESOLUTION TO ADOPT THE FOLLOWING INDIVIDUAL UTILITY FUND OPERATING BUDGETS FOR THE CALENDAR YEAR 2016

WHEREAS, the Village Board did on November 17, 2015, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Butler for the calendar year 2016.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Butler to adopt the following individual utility fund operating budgets in the amounts indicated for the Calendar Year 2016:

Fund	Amount	
Water Utility	$	484,753
Sewer Utility	$	787,930
Stormwater Utility	$	237,268

BE IT FURTHER RESOLVED by the Village Board of the Village of Butler, Waukesha County, Wisconsin that the above said budgets are adopted for the calendar year 2016 and that these said budgets in detail are open to public inspection Monday through Friday, between the hours of 8:00 AM and 4:30 PM at the office of the Village Clerk in the Village Hall, 12621 W. Hampton Ave, Butler, Wisconsin.

PASSED AND ADOPTED this 17th day of November, 2015.

VILLAGE OF BUTLER

By: Patricia Tiarks
Patricia Tiarks, President

ATTEST:

Kayla Chadwick
Kayla Chadwick, Administrator/Clerk

VILLAGE OF BUTLER
NOTICE OF PUBLIC HEARING
PROPOSED 2016 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 17, 2015 at 7:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave, to consider the proposed 2016 Village Budget. The proposed budget is available for public inspection in the Administraton Office at Village Hall from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	$ 1,390,032	$ 1,449,109	$ 1,475,315	$ 1,075,166	$ 1,475,015	$ 1,553,988	5.33%
Intergovernmental Revenue	253,068	245,431	250,719	177,771	248,790	209,147	-16.58%
Licenses and Permits	54,659	58,817	46,150	50,868	61,600	64,880	40.59%
Fines, Forfeitures and Penalties	68,340	66,582	130,750	68,105	114,200	125,500	-4.02%
Public Charges for Services	87,611	83,591	108,150	45,859	70,220	70,800	-34.54%
Miscellaneous Revenues	194,018	153,011	160,638	129,191	154,774	126,610	-21.18%
Other Financing Sources	65,393	2,585	25,000	22,065	22,065	2,000	-92.00%
Total Revenues	2,113,123	2,059,128	2,196,722	1,569,025	2,146,664	2,152,925	-1.99%
Expenditures:							
General Government	$ 239,791	$ 288,145	$ 191,877	$ 127,827	$ 186,434	$ 187,240	-2.42%
Court	57,086	55,820	65,907	42,833	61,595	67,121	1.84%
Police Department	809,544	823,851	962,289	570,284	877,754	950,494	-1.23%
Public Works	398,787	436,475	334,051	256,949	312,595	318,490	-4.66%
Library	112,568	117,852	113,994	76,479	115,567	118,725	4.15%
Contingency, Technology & Insurance	565,913	530,655	528,604	408,602	540,650	510,855	-3.36%
Total Expenditures	2,183,688	2,252,798	2,196,722	1,482,974	2,094,594	2,152,925	-1.99%
Change in Fund Balance	(182,638)	(193,671)	-		52,070	-	
Beginning Fund Balance	745,580	667,815	474,144		474,144	526,214	
Transfer from/(to) other funds	104,873	-	-		-	-	
Less: Surplus Applied	-	-	-		-	-	
Ending Fund Balance	$ 667,815	$ 474,144	$ 474,144		$ 526,214	$ 526,214	

NOTICE OF PUBLIC HEARING

VILLAGE OF BUTLER
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2016 BUDGET

Funds	General Fund	Debt Service Fund	Capital Fund
Total Revenues	$ 2,152,925	$ 890,493	$ 10,000
Total Expenditures	2,152,925	890,493	57,425
Change in Equity	-	-	(47,425)
Beginning Equity Balance	526,214	82,247	241,033
Less: Surplus Applied	-	-	-
Ending Equity Balance	$ 526,214	$ 82,247	$ 193,608

	Proprietary Funds				
Funds	TID No.1 Fund	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	$ 420,856	$ 484,753	$ 787,930	$ 237,268	$ 4,984,225
Total Expenditures	424,316	484,753	787,930	237,268	5,035,110
Change in Equity	(3,460)	-	-	-	(50,885)
Beginning Equity Balance	236,562	1,803,436	764,668	2,007,706	5,661,866
Less: Surplus Applied	-	-	-	-	-
Ending Equity Balance	$ 233,102	$ 1,803,436	$ 764,668	$ 2,007,706	$ 5,610,981

Property Tax Summary by Fund

Fund	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Budget % Change
General Fund	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,514,988	5.50%
Debt Service Fund	160,026	170,215	283,439	280,039	-1.20%
Capital Fund	-	3,500	75,549	-	-100.00%
Total Tax Levy	$ 1,508,900	$ 1,584,065	$ 1,795,003	$ 1,795,027	0.00%
Municipal Property Tax Rate	$ 6.71	$ 6.79	$ 8.24	$ 8.22	

Dated this 26th day of October, 2015

Kayla J Chadwick

Kayla Chadwick
Village Administrator/Clerk

Levy Funds
Summary of Revenues & Expenditures

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:								
General Fund	$ 1,347,635	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,073,550	$ 1,436,015	$ 1,514,988	5.50%
Debt Service Fund	161,265	160,026	170,215	283,439	204,318	283,439	280,039	-1.20%
Capital Fund	-	-	3,500	75,549	$ 75,664	75,549	-	-100%
Total Property Tax Revenue	$ 1,508,900	$ 1,508,900	$ 1,584,065	$ 1,795,003	$ 1,353,532	$ 1,795,003	$ 1,795,027	0.00%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	$ 44,117	$ 41,158	$ 38,759	$ 39,300	$ 1,616	$ 39,000	$ 39,000	-0.76%
Intergovernmental Revenue	274,602	253,068	245,431	250,719	177,771	248,790	209,147	-16.58%
Licenses & Permits	30,825	54,659	58,817	46,150	50,868	61,600	64,880	40.59%
Fines, Fees, & Penalties	115,402	68,340	66,582	130,750	68,105	114,200	125,500	-4.02%
Public Charges for Services	91,282	87,611	83,591	108,150	45,859	70,220	70,800	-34.54%
Miscellaneous Revenues	150,920	194,018	153,011	160,638	129,191	154,774	126,610	-21.18%
Other Financing Sources	860	65,393	2,585	25,000	22,065	22,065	2,000	-92.00%
Total Non-Property Tax Revenue	$ 708,008	$ 764,249	$ 648,777	$ 760,707	$ 495,475	$ 710,649	$ 637,937	-16.14%
Total Revenue	$ 2,216,908	$ 2,273,149	$ 2,232,843	$ 2,555,710	$ 1,849,007	$ 2,505,652	$ 2,432,964	-4.80%

Summary of Expenditures

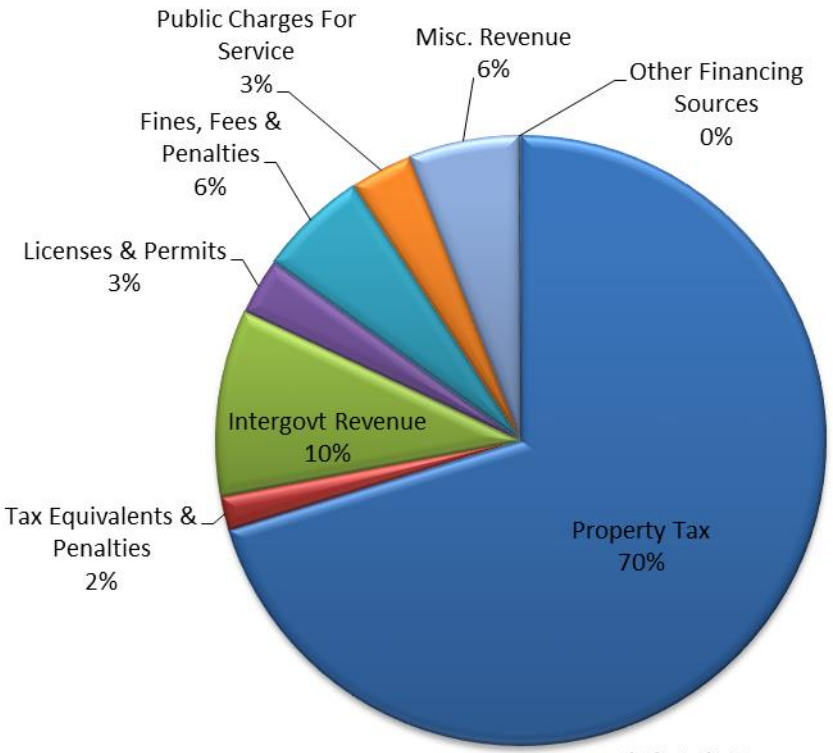
Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Village Board	$ 16,357	$ 17,860	$ 16,587	$ 18,732	$ 13,149	$ 18,560	$ 18,827	0.51%
Village Administrator	64,365	47,120	39,651	45,106	28,145	43,936	47,163	4.56%
Finance/Treasurer	17,877	29,095	27,285	25,038	18,962	27,562	25,757	2.87%
Clerk/Elections	26,706	22,599	26,505	23,598	16,857	22,355	27,310	15.73%
Village Hall/Facilities Maintenance	30,522	41,777	43,285	59,404	29,382	44,021	48,183	-18.89%
Court	63,071	57,086	55,820	65,907	42,833	61,595	67,121	1.84%
Legal	14,417	81,340	134,832	20,000	21,332	30,000	20,000	0.00%
Police Department	842,212	809,544	823,851	962,289	570,284	877,754	950,494	-1.23%
Public Works	427,309	398,787	436,475	334,051	256,949	312,595	318,490	-4.66%
Library	119,383	112,568	117,852	113,994	76,479	115,567	118,725	4.15%
Transfers & Contingency	-	-	-	12,623	500	2,500	10,688	-15.33%
Insurance	38,499	45,453	35,129	51,517	62,675	76,911	52,297	1.51%
Technology & Contracted Services	522,760	520,460	495,526	464,464	345,428	461,239	447,870	-3.57%
Total General Fund Expenditures	$ 2,183,478	$ 2,183,688	$ 2,252,798	$ 2,196,722	$ 1,482,974	$ 2,094,594	$ 2,152,925	-1.99%
Debt Service Fund Expenditures	$ 2,981,199	$ 603,028	$ 713,290	$ 895,090	$ 445,197	$ 895,090	$ 890,493	-0.51%
Capital Fund Expenditures	$ 40,931	$ 151,341	$ 124,915	$ 277,800	$ 136,135	$ 125,943	$ 57,425	-79.33%
Municipal Property Tax Rates	$ 6.83	$ 6.71	$ 6.79	$ 8.24			$ 8.22	-0.19%

Revenue Overview

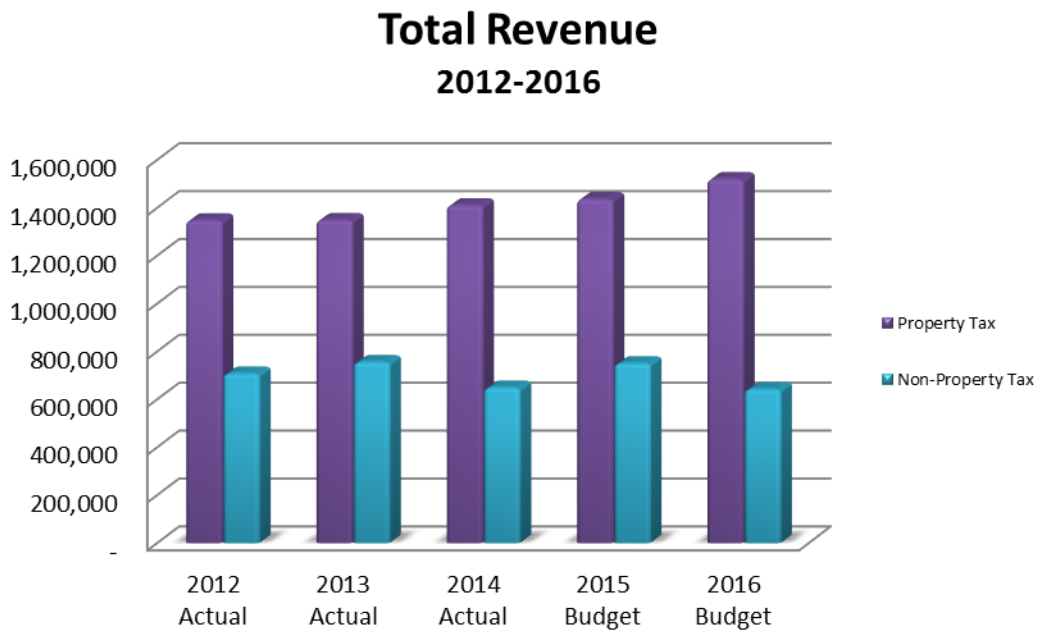
The 2016 budgeted revenues total $2,432,964, and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 70%, of the Village's revenue.

The other 30% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This makes up less than 1% of the 2016 revenues;
- Miscellaneous Revenues, which comprise of 6% of revenue, includes cable TV franchise fees, library fees, and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 3% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 6% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, liquor and operators licenses, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue and Transportation Aids. This makes up 10% of 2016 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



2016 Revenue By Source



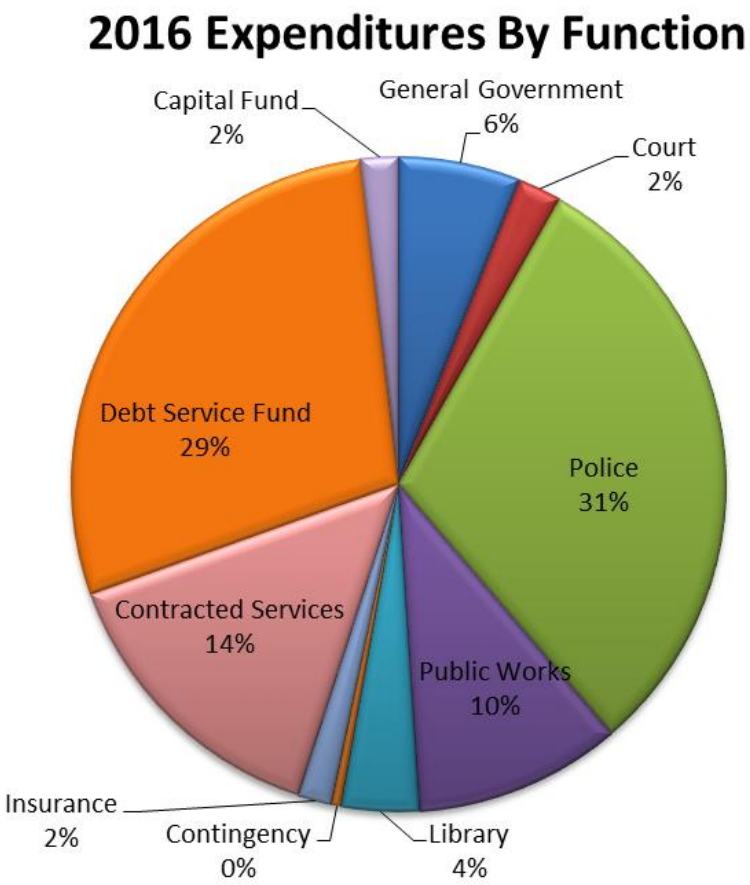
Looking at the past four budget years, revenues remain relatively constant. The 2016 total budgeted revenues experienced;

- 5% increase as compared to 2012 actual;
- 2% increase as compared to 2013 actual;
- 4% increase as compared to 2014 actual;
- 2% decrease as compared to 2015 budget.

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

Expenditure Overview

The 2016 budgeted expenditures total $3,100,843 and include the General Fund, Capital Fund, and Debt Service Fund. The expenditures are broken down as follows:

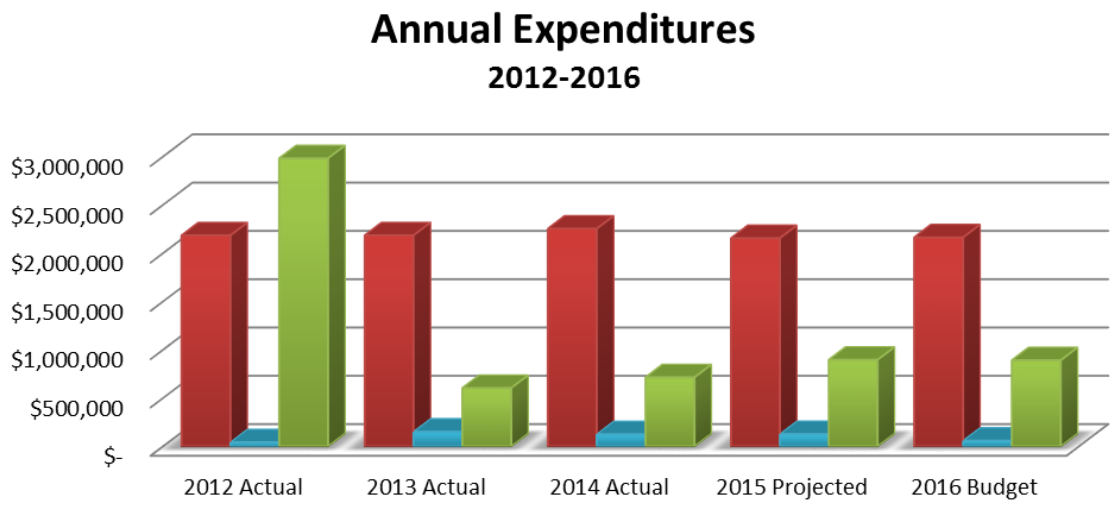


- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 31% of the total Village expenditures.
- General Government, which accounts for 6% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 2% of the 2015 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 29% of expenditures.
- Contingency is a reserve fund and is budgeted at less than 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 10% of the 2016 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 14% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 2% of 2016 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 2% of expenditures.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2012 – 2016.

An annual comparison shows the 2016 General Fund expenditures;

- Decreased 1.42 % as compared to 2012 Actual;
- Increased 1.43% as compared to 2013 Actual;
- Decreased 4.64 % as compared to 2014 Actual
- Increased 2.71% as compared to 2015 Projected.



2016 Capital Fund expenditures*;

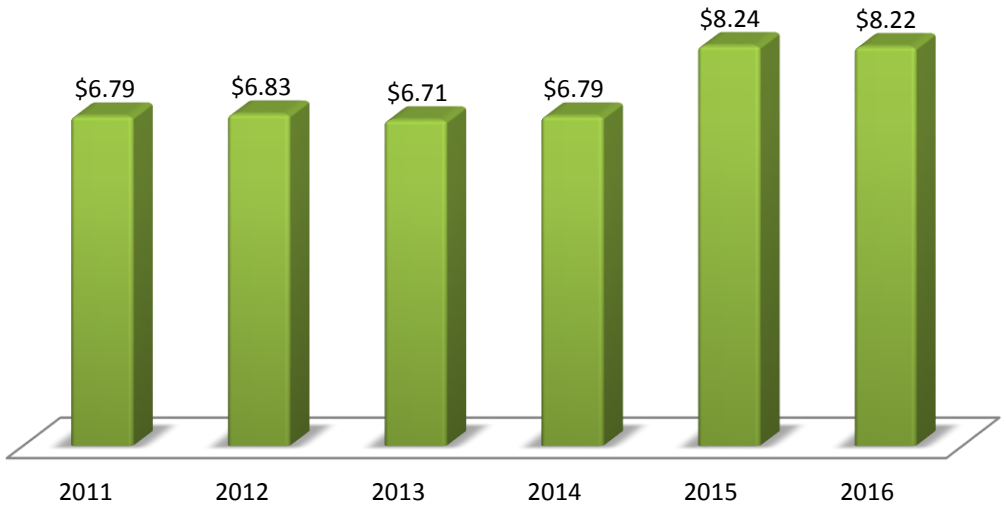
- Increased 28.72% as compared to 2012 Actual;
- Decreased 163.55% as compared to 2013 Actual;
- Decreased 117.53% as compared to 2014 Actual;
- Decreased 119.32% as compared to 2015 Projected.

2016 Debt Service Fund expenditures;

- Decreased 234.78% as compared to 2012 Actual;
- Increased 32.28% as compared to 2013 Actual;
- Increased 319.9% as compared to 2014 Actual;
- Increased 0.52% as compared to 2015 Projected.

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

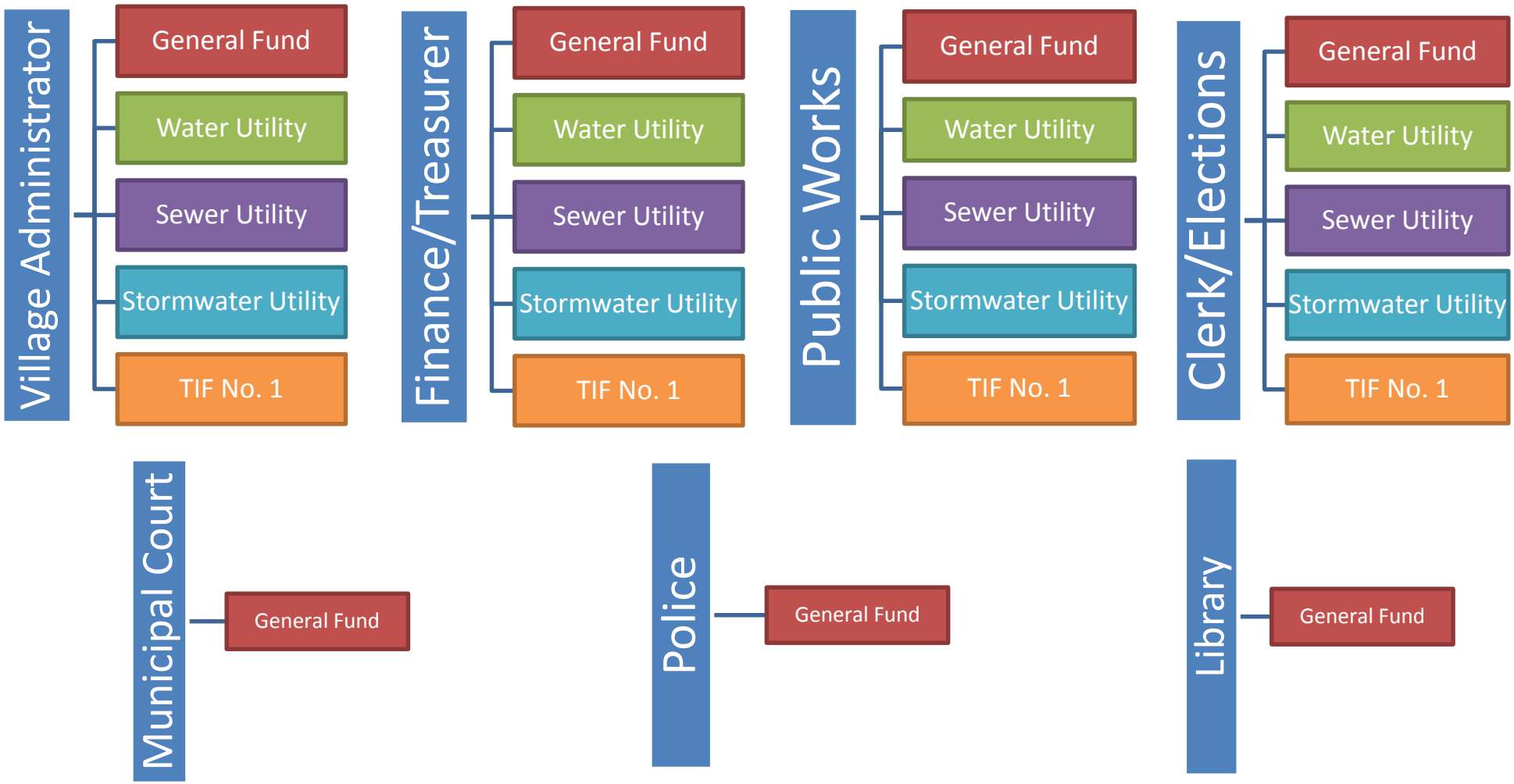
Municipal Tax Rate



The 2016 Municipal Tax Rate is $8.22 per 1,000 in assessed value, a .19% decrease from 2015. The average assessed value in the Village is $163,000. The 2015 tax rate is reflective of the increase in the property tax levy to wholly fund debt service, a new patrol officer, and a road replacement fund. The reduction in the municipal tax rate for 2016 is due to the stabilization of the general fund.

DEPARTMENT TO FUND RELATIONSHIP

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



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General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax Revenue:								
General Fund	$ 1,347,635	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,073,550	$ 1,436,015	$ 1,514,988	5.50%
Total Property Tax Revenue	1,347,635	1,348,874	1,410,350	1,436,015	1,073,550	1,436,015	1,514,988	5.50%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	44,117	41,158	38,759	39,300	1,616	39,000	39,000	-0.76%
Intergovernmental Revenue	274,602	253,068	245,431	250,719	177,771	248,790	209,147	-16.58%
Licenses & Permits	30,825	54,659	58,817	46,150	50,868	61,600	64,880	40.59%
Fines, Fees, & Penalties	115,402	68,340	66,582	130,750	68,105	114,200	125,500	-4.02%
Public Charges for Services	91,282	87,611	83,591	108,150	45,859	70,220	70,800	-34.54%
Miscellaneous Revenues	150,920	194,018	153,011	160,638	129,191	154,774	126,610	-21.18%
Other Financing Sources	860	65,393	2,585	25,000	22,065	22,065	2,000	-92.00%
Total Non-Property Tax Revenue:	708,008	764,249	648,777	760,707	495,475	710,649	637,937	-16.14%
Total Revenue	$ 1,994,783	$ 2,113,123	$ 2,059,128	$ 2,196,722	$ 1,569,025	$ 2,146,664	$ 2,152,925	-1.99%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Village Board	$ 16,357	$ 17,860	$ 16,587	$ 18,732	$ 13,149	$ 18,560	$ 18,827	0.51%
Village Administrator	64,365	47,120	39,651	45,106	28,145	43,936	47,163	4.56%
Finance/Treasurer	17,877	29,095	27,285	25,038	18,962	27,562	25,757	2.87%
Clerk/Elections	26,706	22,599	26,505	23,598	16,857	22,355	27,310	15.73%
Village Hall/Facilities Maintenance	30,522	41,777	43,285	59,404	29,382	44,021	48,183	-18.89%
Court	63,071	57,086	55,820	65,907	42,833	61,595	67,121	1.84%
Legal	14,417	81,340	134,832	20,000	21,332	30,000	20,000	0.00%
Police Department	842,212	809,544	823,851	962,289	570,284	877,754	950,494	-1.23%
Public Works	427,309	398,787	436,475	334,051	256,949	312,595	318,490	-4.66%
Library	119,383	112,568	117,852	113,994	76,479	115,567	118,725	4.15%
Transfers & Contingency	-	-	-	12,623	500	2,500	10,688	-15.33%
Insurance	38,499	45,453	35,129	51,517	62,675	76,911	52,297	1.51%
Technology & Contracted Services	522,760	520,460	495,526	464,464	345,428	461,239	447,870	-3.57%
Total General Fund Expenditures	$ 2,183,478	$ 2,183,688	$ 2,252,798	$ 2,196,722	$ 1,482,974	$ 2,094,594	$ 2,152,925	-1.99%

Beginning Fund Balance	$ 832,521	$ 745,580	$ 667,815	$ 474,144		$ 474,144	$ 526,214
Annual Income / (Loss)	(125,857)	(182,638)	(193,671)	-		52,070	-
Transfer from / (to) other funds	38,916	104,873	-	-		-	-
Applied Budget Surplus	-	-	-	-		-	-
Ending Fund Balance	$ 745,580	$ 667,815	$ 474,144	$ 474,144		$ 526,214	$ 526,214

General Fund
Detailed Revenues

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Property and Other Taxes								
41110	General Property Taxes	$ 1,347,635	$ 1,348,874	$ 1,410,350	$ 1,436,015	$ 1,073,550	$ 1,436,015	$ 1,514,988	5.50%
41310	Water Utility Tax Equivalent	38,916	40,257	36,551	36,500	-	36,500	36,500	0.00%
41490	Delinquent Penalties/Interest	5,201	901	2,208	2,800	1,616	2,500	2,500	-10.71%
Total Property and Other Taxes		1,391,752	1,390,032	1,449,109	1,475,315	1,075,166	1,475,015	1,553,988	5.33%
	Intergovernmental Revenue								
42210	State Shared Revenue	$ 91,598	$ 46,950	$ 46,980	$ 48,235	$ 41,234	$ 48,325	$ 48,425	0.39%
42220	Expenditure Restraint	-	38,307	38,319	33,998	-	33,998	-	-100.00%
42530	Tax Exempt Computer Aid	12,649	12,559	15,896	15,700	14,901	15,700	15,700	0.00%
42540	Law Enforcement Improvement Grants	1,120	1,120	800	3,420	5,840	5,840	1,120	-67.25%
42640	State Transportation Aid	153,597	138,237	126,141	132,080	98,868	128,000	127,102	-3.77%
42890	Recycling Grants	7,285	7,295	7,286	7,286	7,284	7,284	7,200	-1.18%
42230	Fire Insurance	8,353	8,600	10,009	10,000	9,643	9,643	9,600	-4.00%
Total Intergovernmental Revenue		274,602	253,068	245,431	250,719	177,771	248,790	209,147	-16.58%
	Licenses & Permits								
43110	Liquor Licenses	$ 4,240	$ 3,720	$ 3,775	$ 3,800	$ 3,970	$ 4,000	$ 3,800	0.00%
43120	Bartender Licenses	2,060	1,965	1,750	2,000	2,275	3,100	2,000	0.00%
43420	Misc. Licenses	2,844	1,620	2,292	2,800	2,344	2,800	2,800	0.00%
	Total Licenses	9,144	7,305	7,817	8,600	8,589	9,900	8,600	0.00%

General Fund
Detailed Revenues (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Licenses & Permits (cont.)								
43510	Building/Business Permits	$ 13,961	$ 41,014	$ 42,226	$ 28,000	$ 38,058	$ 45,000	$ 38,000	35.71%
43591	Parking Permits	6,110	4,310	4,200	5,000	2,557	4,500	15,680	213.60%
43595	Variance Permits	400	650	1,050	500	600	900	600	20.00%
43596	Well Permits	-	-	-	1,550	225	300	-	-100.00%
43597	Misc. Permits	1,210	1,380	3,525	2,500	840	1,000	2,000	-20.00%
	Total Permits	21,681	47,354	51,001	37,550	42,279	51,700	56,280	49.88%
Total Licenses & Permits		30,825	54,659	58,817	46,150	50,868	61,600	64,880	40.59%
	Fines, Fees, and Penalties								
43610	Court Fines/Ordinance Violations	$ 112,027	$ 65,635	$ 65,197	$ 125,000	$ 65,820	$ 110,000	$ 120,000	-4.00%
43620	Parking Citations	3,375	2,705	1,385	5,000	1,875	3,500	5,000	0.00%
43730	Warrant Fee	-	-	-	750	410	700	500	-33.33%
Total Fines, Fees and Penalties		115,402	68,340	66,582	130,750	68,105	114,200	125,500	-4.02%
	Public Charges for Services								
44110	Copies/Open Records Requests	3,733	607	702	1,000	471	600	600	-40.00%
44190	Other Public Charges	450	137	3,336	650	1,583	2,000	600	-7.69%
44220	Parking Meter Coin	7,752	8,339	10,463	12,000	3,169	8,000	3,000	-75.00%
44230	Ambulance Fees	51,549	54,725	48,362	65,000	23,788	38,000	45,000	-30.77%
44610	Community Building Rental	8,836	8,606	9,981	14,000	7,184	10,776	11,000	-21.43%
44640	Park User Fees	8,195	4,936	4,911	7,500	4,820	6,000	3,100	-58.67%
44660	Softball Team Fees	10,767	10,261	5,835	8,000	4,844	4,844	7,500	-6.25%
Total Public Charges for Services		91,282	87,611	83,591	108,150	45,859	70,220	70,800	-34.54%

General Fund
Detailed Revenues (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Miscellaneous Revenue								
48100	DNR Tree Grant	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ -	-100.00%
48250	Recycling Revenue	17,952	17,916	17,933	18,000	8,969	18,000	-	-100.00%
48220	Interest Income	6,902	3,989	5,230	5,000	3,874	5,300	5,000	0.00%
48250	Sale of Recyclables	-	334	227	100	82	100	150	50.00%
48330	Payment from Water Utility	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48340	Payment from TIF	7,500	-	-	7,500	7,500	7,500	7,500	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	834	1,108	912	960	616	960	960	0.00%
48110	Donations/Contributions	100	-	5,009	-	7	7	-	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	27,531	26,759	26,584	26,600	13,764	26,000	26,000	-2.26%
48900	Miscellaneous Revenue	860	48,060	14,527	10,000	11,321	11,321	-	-100.00%
48910	Library Fees	5,351	11,832	4,588	9,478	5,057	7,586	9,000	-5.04%
Total Miscellaneous Revenue		150,920	194,018	153,011	160,638	129,191	154,774	126,610	-21.18%
	Other Financing Sources								
49101	Transfer from other funds	$ -	$ 64,615	$ -	$ -	$ -	$ -	$ -	0.00%
49102	Sale of Village Equipment	860	778	2,585	25,000	22,065	22,065	2,000	-92.00%
49110	Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		860	65,393	2,585	25,000	22,065	22,065	2,000	-92.00%
Total General Fund Revenue		**$ 1,994,783**	**$ 2,113,123**	**$ 2,059,128**	**$ 2,196,722**	**$ 1,569,025**	**$ 2,146,664**	**$ 2,152,925**	-1.99%

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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

- FICA split out from salaries in mid-2015.
- Slight increase in Membership Dues to reflect increases from those organizations.

General Fund Expenditures
Village Board

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Village Board								
51100-100	Board Salaries	$ 16,148	$ 16,160	$ 16,148	$ 15,598	$ 9,842	$ 16,160	$ 15,000	-3.84% (1)
51100-120	FICA Tax	-	-	-	562	753	-	1,160	51.58% (1)
51100-126	Travel/Training/Meetings	99	200	100	200	198	200	200	0.00%
51100-127	Membership Dues	-	-	-	2,372	2,356	2,200	2,467	3.99%
	Recodification (Municipal Code)	110	1,500	339	-	-	-	-	0.00%
Total Village Board		16,357	17,860	16,587	18,732	13,149	18,560	18,827	0.51%

Significant Variances Explanation:

(1) FICA tax is split out from salaries in 2016.

100-51100 Village Board

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

127- Membership Dues	
League of WI Municipalities	952
Alliance for Innovation	1,020
Chamber of Commerce	255
Constant Contact	240
Total	2,467

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GENERAL FUND: VILLAGE ADMINISTRATOR

Department Description

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

Services

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

Budget Impact & Changes

- Increases in wages and benefits.
- Decrease in training due to not attending national conference in 2016.

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

- 1 covered by Single plan

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

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

Staffing

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Village Administrator/Clerk	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Village Administrator/Clerk	35%	45%	45%	45%	45%
Water Utility	15%	17%	17%	20%	20%
Sewer Utility	25%	17%	17%	20%	20%
Stormwater Utility	15%	16%	16%	15%	15%
TIF/CDA		5%	5%		

General Fund Expenditures
Village Administrator

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Village Administrator								
51320-110	Salary	$ 30,071	$ 29,062	$ 27,634	$ 32,625	$ 20,560	$ 32,625	$ 35,438	8.62%
51320-120	FICA Tax	-	-	-	2,496	1,568	2,496	2,711	8.61%
51320-121	Health Insurance Premium	-	-	-	3,922	2,615	3,922	4,134	5.41%
51320-122	Health Insurance Deductible	-	-	-	225	225	225	225	0.00%
51320-123	Retirement Contribution	-	-	-	2,219	1,819	2,219	2,339	5.41%
51320-124	Group Life Insurance Premium	-	-	-	22	14	22	22	0.00%
51320-125	Disability Insurance Premium	-	-	-	119	87	119	119	0.00%
51320-126	Travel/Training/Meetings	4,362	4,500	4,213	3,091	933	2,000	1,724	-44.23% (1)
51320-127	Membership Dues	-	-	-	387	325	308	451	16.69% (2)
	Employee Benefits	13,485	13,557	7,804	-			-	0.00%
	General Management	16,447	-	-	-	-	-	-	0.00%
Total Village Administrator		64,365	47,120	39,651	45,106	28,145	43,936	47,163	4.56%

Significant Variances Explanation:

(1) Decrease due to not attending National Conference in 2016.

(2) Professional association membership dues increased in 2016.

100-51320 Village Administrator

126 - Travel/Training/Meetings	
Travel expenses for meetings/trainings	729
Conferences/Training	797
Village Administrator - cellular phone	198
Total	1,724

127 - Professional Dues	
ICMA	352
ELGL	16.5
MEA-SEW	17
WCMA	66
Total	451

GENERAL FUND: FINANCE/TREASURER

Department Description

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

Services

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

Budget Impact & Changes

- Due to age of employee, life insurance is no longer offered per the State regulations.
- A number of line items were consolidated with the Village Hall Department.

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

- Part time employees do not receive health insurance benefits

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

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

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

Staffing

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Treasurer	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Treasurer	45%	45%	45%	45%	45%
Water Utility	25%	19%	19%	20%	20%
Sewer Utility	25%	18%	18%	20%	20%
Stormwater Utility	5%	18%	18%	15%	15%

General Fund Expenditures
Finance/Treasurer Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Finance/Treasurer								
51550-110	Salary	$ 13,773	$ 14,517	$ 15,642	$ 14,489	$ 10,247	$ 14,489	$ 14,813	2.24%
51550-120	FICA Tax	-	-	-	1,108	784	1,176	1,133	2.26%
51550-123	Retirement Contribution	-	-	-	985	886	1,329	978	-0.71%
51550-124	Group Life Insurance Premium	-	-	-	124	-	-	-	-100.00% (2)
51550-126	Travel/Training/Meetings	229	600	794	130	95	142	250	92.31% (3)
51550-127	Membership Dues	-	-	-	25	25	38	13	-48.00% (5)
51550-131	Software Support	1,721	1,721	2,239	2,550	596	894	2,550	0.00%
51550-132	Printing/Publishing/Advertising	-	-	-	1,170	850	1,275	-	-100.00% (4)
51550-133	Bank/Financial Service Fees	-	4,500	4,165	625	575	863	688	10.08% (1)
51550-186	Health Deductible Admin Fee	-	-	-	1,332	983	1,475	1,332	0.00%
51550-690	Personal Property & Bad Debt	178	5,457	2,011	2,500	3,920	5,880	4,000	60.00% (6)
	Employee Benefits	1,976	2,299	2,436	-	-	-	-	0.00%
Total Finance/Treasurer		17,877	29,095	27,286	25,038	18,962	27,562	25,757	2.87%

Significant Variances Explanation:

(1) Includes fee for annual SEC disclosure services
(2) Employee no longer eligible for Heath Insurance per State requirements.
(3) Annual Treasurer's Conference is not local in 2016 as it was in 2015.
(4) Finance Printing and Postage combined with Village Hall in 2016.
(5) Portion of membership dues allocated to utilities in 2016.
(6) Reflects actual historic cost of delinquent personal property expense.

100-51550 Finance/Treasurer Department

126 - Travel/Training/Meetings	
Treasurers Conference	75
Misc. Travel Costs	175
Total	250
127 - Professional Dues	
MTAW (Municipal Treasurers Association of Wisconsin)	13
Total	13
131 - Software Support	
County Tax Support	1,800
Accounting software license (25% General Fund)	750
Total	2,550

GENERAL FUND: CLERK/ELECTIONS

Department Description

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

Services

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

Budget Impact/Changes

- 2016 budgets for four regularly scheduled elections.
- Includes a wage increase for election inspectors.
- Additional training costs allocated for the training of election inspectors.

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

- Part time employees do not receive health insurance benefits

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

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

Staffing

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Deputy Clerk	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

	Employee FTE				
Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Deputy Clerk	70%	70%	70%	70%	70%
Water Utility	15%	10%	10%	10%	10%
Sewer Utility	15%	10%	10%	10%	10%
Stormwater Utility	0%	10%	10%	10%	10%

General Fund Expenditures
Clerk/Elections Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Clerk/Elections								
51411-110	Salary	$ 17,094	$ 17,067	$ 18,918	$ 17,285	$ 11,239	$ 16,858	$ 17,833	3.17%
51411-119	Election Inspector Wages	-	-	-	827	680	680	3,050	268.80% (3)
51411-120	FICA Tax	-	-	-	1,322	860	1,322	1,368	3.48%
51411-123	Retirement Contribution	-	-	-	1,175	987	1,175	1,180	0.43%
51411-124	Group Life Insurance Premium	-	-	-	126	82	126	109	-13.49%
51411-126	Travel/Training/Meetings	1,374	929	1,194	840	533	500	1,050	25.00% (1)
51411-127	Membership Dues	-	-	-	193	193	193	210	9.09% (2)
51411-176	Licenses & Permit Processing	383	-	296	500	462	500	500	0.00%
51411-177	Equipment Maintenance	-	-	-	850	550	550	470	-44.71% (4)
51411-178	Election Supplies	5,423	2,036	3,184	480	1,270	451	1,540	220.83% (3)
	Employee Benefits	2,432	2,567	2,912	-	-	-	-	0.00%
Total Clerk/Elections		26,706	22,599	26,505	23,598	16,857	22,355	27,310	15.73%

Significant Variances Explanation:

(1) Includes training/travel expense for Election Inspectors.
(2) Dues increase from professional associations.
(3) Increase due to four scheduled elections in 2016, compared to two in 2015.
(4) Decrease due to new election equipment purchased in 2015.

100-51411 Clerk/Elections

119 - Election Inspector Wages	
Election inspectors for 4 scheduled elections	3,050
Total	3,050
178 - Election Supplies	
Ballots & Supplies from County	850
Ink cartridges, ballot pens, misc. supplies	330
Meal for Election Inspectors on Election Day	360
Total	1,540
127 - Professional Dues	
WMCA (Wisconsin Municipal Clerks Association)	65
MMCA (Metro Milwaukee Clerks Association)	30
IMCA (International Municipal Clerks Association)	115
Total	210

177 - Equipment Maintenance	
ES&S Maintenance Contract	470
Total	470
126 - Travel/Training/Meetings	
WMCA Conference	200
Misc. Meetings	200
Misc. Travel Costs (Clerk and Election Inspectors)	650
Total	1,050

GENERAL FUND: VILLAGE HALL/FACILITIES MAINTENANCE

Department Description

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

Services

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

Budget Impact & Changes

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

Village Hall/Facilities Maintenance Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Village Hall/Facilities Maintenance								
51710-132	Printing/Publishing/Copies	$ -	$ -	$ -	$ 2,125	$ 1,368	$ 2,000	$ 1,960	-7.76% (3)
51710-134	Utilities	-	-	-	31,000	15,824	23,735	28,418	-8.33% (4)
51710-135	Telephone/Internet	-	-	-	2,564	1,662	2,493	2,405	-6.20% (1)
51710-136	Office Supplies	-	5,300	8,410	4,250	1,525	2,287	2,450	-42.35% (2)
51710-137	Postage	-	-	-	2,125	710	1,066	1,050	-50.59% (3)
51710-138	Equipment/Copier Maintenance	-	-	-	2,890	1,372	2,058	2,100	-27.34% (4)
51710-139	Building Maintenance	30,522	36,477	34,876	14,450	6,921	10,382	9,800	-32.18% (4)
Total Village Hall/Facilities Maintenance		30,522	41,777	43,285	59,404	29,382	44,021	48,183	-18.89%

Significant Variances Explanation:

(1) Reduced due to elimination of phone hardware service contract.
(2) Reduction reflects actual anticipated cost of supplies.
(3) Reflects elimination of paper newsletter in 2016.
(4) Reduced to reflect actual anticipated costs.

GENERAL FUND: MUNICIPAL COURT

Department Description

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

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

Services

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

Budget Impact/Changes

- Increase in supplies due to the increase in court appearances.

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

- 1 covered by Single plan

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

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

Staffing

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

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

Court Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Court								
51200-110	Salary	$ 24,156	$ 24,739	$ 25,482	$ 30,037	$ 17,800	$ 26,700	$ 28,860	-3.92%
51200-114	Attorney Services	19,309	9,893	11,609	11,600	8,733	13,099	13,000	12.07%
51200-118	Judge Wages	-	-	-	2,400	1,600	2,400	2,400	0.00%
51200-120	FICA Tax	-	-	-	2,298	1,474	2,212	2,392	4.09%
51200-121	Health Insurance Premium	-	-	-	5,230	3,486	5,230	5,512	5.39%
51200-122	Health Insurance Deductible	-	-	-	300	504	300	300	0.00%
51200-123	Retirement Contribution	-	-	-	2,043	1,565	2,043	1,905	-6.75%
51200-124	Group Life Insurance Premium	-	-	-	144	117	144	130	-9.72%
51200-125	Disability Insurance Premium	-	-	-	159	114	159	159	0.00%
51200-126	Travel/Training/Meetings	-	-	-	1,775	911	1,366	2,000	12.68%
51200-127	Membership/Professional Dues	-	-	-	140	90	135	150	7.14%
51200-130	Miscellaneous Expense	-	-	-	4,100	1,920	2,880	4,100	0.00% (1)
51200-131	Support/Consulting	-	-	-	3,701	3,701	3,701	3,813	3.03% (2)
51200-136	Office Supplies	-	-	-	1,980	817	1,226	2,400	21.21% (3)
	Employee Benefits	7,465	8,345	8,611	-	-	-	-	0.00% (4)
	Municipal Court Expenses	12,141	14,109	10,117	-	-	-	-	0.0%
Total Court		63,071	57,086	55,820	65,907	42,833	61,595	67,121	1.84%

Significant Variances Explanation:

(1) Increase includes annual Judge training
(2) Dues increase from professional associations.
(3) Increase reflects additional supplies needed for court.
(4) Small increase in annual support contract.

2016 Budget
Expenditure Detail - Court

100-51200 Court

126 - Travel/Training/Meetings	
WMJA Annual Registration (Judge)	700
Clerk and Judge Training and Travel reimbursement	1,300
Total	2,000
127 - Professional Dues	
WMJA (Judge)	105
WMCA (Court clerk)	45
Total	150
131 - Consultants/Support	
Tipps Court	3,813
Total	3,813

136 - Office Supplies	
Office Supplies	1,400
Postage	500
Telephone	500
Total	2,400
130 - Miscellaneous Expense	
Prisoner Housing	4,000
Witness Fees	100
Total	4,100

GENERAL FUND: LEGAL SERVICES

Department Description

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

Services

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

Budget Impact & Change

- A majority of legal costs associated with negotiations of 3rd party contracts and developer agreements are invoiced to respective party and recouped by the Village.

General Fund Expenditures
Legal Services Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Legal								
51600-113	Counseling	$ 14,417	$ 81,340	$ 134,832	$ 20,000	$ 21,332	$ 30,000	$ 20,000	0.00%
Total Legal		14,417	81,340	134,832	20,000	21,332	30,000	20,000	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.

Budget Impact & Change

- Includes the funding of eight (8) full time officers.
- Reduction in numerous line items due to one-time purchases made in 2015.

2016 Expected Employee Benefits include:

Sworn Officers: All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Labor Association of Wisconsin (LAW). This contract expires on December 31, 2017.

Retirement: Employer WRS contribution of 9.4% of gross wages for sworn officers, 6.6% for non-sworn staff.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

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

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

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

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

Staffing

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant/Detective	2.00	1.00	0.50	1.00	1.00
Patrol Officer	4.00	4.00	5.00	6.00	6.00
Police Clerical	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.30	0.30	0.30	0.40	0.40
Total	7.70	6.70	7.20	8.80	8.80

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Police Chief	100%	100%	100%	100%	100%
Lieutenant/Detective	100%	100%	100%	100%	100%
Patrol Officer	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%
Comm. Service Officer	100%	100%	100%	100%	100%

General Fund Expenditures
Police Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Police Salaries & Benefits								
52110-110	Administrative Salaries	$ 230,168	$ 184,393	$ 158,761	$ 152,974	$ 90,406	$ 135,609	$ 157,846	3.18%
52110-111	Patrol Salaries	277,669	310,360	362,581	375,087	241,425	362,137	387,473	3.30%
52110-112	Clerical Salaries	-	-	-	18,448	12,405	18,608	17,703	-4.04%
52110-115	Parking Meter Attendant Wages	5,139	5,239	1,249	9,152	2,503	5,000	9,335	2.00%
52110-116	Overtime	-	-	-	26,030	15,112	22,668	25,186	-3.24% (1)
52110-117	Other Payout	-	-	-	14,795	100	14,795	15,159	2.46%
52110-120	FICA	-	-	-	45,631	27,461	41,191	46,871	2.72%
52110-121	Health Insurance Premium	-	-	-	164,182	92,596	138,894	150,106	-8.57% (2)
52110-122	Health Insurance Deductible	-	-	-	7,700	4,097	7,700	6,700	-12.99% (2)
52110-123	Retirement Contribution	-	-	-	51,700	42,899	51,700	52,714	1.96%
52110-124	Group Life Insurance Premium	-	-	-	1,068	650	975	1,050	-1.69%
52110-125	Disability Insurance Premium	-	-	-	2,222	1,243	1,864	2,222	0.00%
52110-128	Safety & Uniform Allowance	-	-	-	6,200	4,923	6,200	4,200	-32.26% (4)
52110-129	Retiree Health Insurance Premium	-	-	-	1,679	1,651	1,651	-	-100.00% (3)
	Employee Benefits	276,916	264,037	234,980	-	-	-	-	0.00%
Total Police Salaries & Benefits		789,892	764,029	757,570	876,868	537,469	808,991	876,565	-0.03%

Significant Variances Explanation:

(1) Decrease reflects policy change on scheduling of overtime.
(2) One employee elected to waive health insurance coverage resulting in reduction.
(3) All retiree health insurance benefits expired in 2015.
(4) Reflects actual uniform allowance per contract.

General Fund Expenditures
Police Department (Cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Police Professional Development								
52120-126	Travel/Training/Meetings	$ 7,419	$ 6,700	$ 6,191	$ 9,200	$ 1,955	$ 5,000	$ 8,200	-10.87% (1)
52120-127	Membership Dues/Books	-	-	-	235	150	235	235	0.00%
52120-141	Guns & Ammunition	-	-	-	9,000	4,354	8,500	6,450	-28.33% (2)
Total Police Professional Development		7,419	6,700	6,191	18,435	6,459	13,735	14,885	-19.26%
	Police Administration								
52130-131	Software Support	$ -	$ -	$ -	$ 6,029	$ 2,507	$ 6,000	$ 8,969	48.76% (3)
52130-135	Telephone	-	-	-	5,452	2,927	4,500	4,250	-22.05%
52130-136	Office Supplies	-	-	-	2,350	1,816	2,724	3,100	31.91% (4)
52130-142	Crime Prevention Materials	-	-	-	650	-	650	650	0.00%
52130-143	Investigative Fees	1,092	1,948	2,647	7,100	3,639	6,000	7,100	0.00%
52130-147	Emergency Government	48	500	274	1,750	453	800	1,000	-42.86% (6)
52130-164	Computer/Equipment Maintenance	-	-	19,609	7,655	3,642	7,500	5,975	-21.95% (5)
	Expenses	43,761	36,368	37,559	-	-	-	-	0.00%
Total Police Administration		44,901	38,816	60,089	30,986	14,985	28,174	31,044	0.19%

Significant Variances Explanation:

(1) Reflects actual cost of anticipated training in 2016.
(2) Reduced to reflect no new purchase of handguns/Tasers in 2016. Includes ammunition for handgun qualifications.
(3) Additional costs for increased storage for Axon camera videos, and addition of Trunked Radio Support due to Waukesha County.
(4) Increase due to additional supplies needed for more officers.
(5) Reallocated Trunked Radio Support to Software Support.
(6) Reduction reflects reduced Mutual Aid costs.

General Fund Expenditures
Police Department (Cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Police Equipment & Maintenance								
52140-144	Vehicle Maintenance	$ -	$ -	$ -	$ 8,000	$ 3,825	$ 8,500	$ 8,000	0.00%
52140-145	Ballistic Vests	-	-	-	7,500	-	7,604	-	-100.00%
52140-146	Gas & Oil	-	-	-	20,000	7,117	10,000	17,500	-12.50%
52140-164	Computer Maintenance	-	-	-	500	430	750	750	50.00%
	Patrol Supplies	-	-	-	-	-	-	1,750	100.00%
Total Police Equipment & Maintenance		-	-	-	36,000	11,372	26,854	28,000	-22.22%
Total Police Department		842,212	809,544	823,851	962,289	570,284	877,754	950,494	-1.23%

Significant Variances Explanation:

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

(2) Ballistic vests were purchased in 2015 for all officers. Replacement cycle is 5 years.

(3) This account is new for 2016. This will cover costs specifically for items used in the squads, including; cones, lock-out tools, crime scene tape, printer paper, etc.

100-52130 Police Administration

131 - Software support	
Axon License & Data Storage	2,640
Waukesha County Trunked Radio Support	1,286
CIB-TIME System	936
Intergraph/Spillman - RMS	2,622
Tipps Parking	1,485
Total	8,969

135 - Telephone	
Air cards - US Cellular	1,200
Office Phones - AT&T	750
Cellphone (Chief/LT/Squads)	2,000
Misc.	300
Total	4,250

164 - Computer/Equipment Maintenance	
Radar Certification	225
Radar/Laser Repairs	500
Squad Computer Repair	750
Office Computer Repair/Anti-Virus	1,500
Radio Maintenance/Programming	2,500
Misc./Radio Battery Replacement	500
Total	5,975

136 - Office Supplies	
Postage	300
Ink/Printer Cartridges	500
Printing/Copies	300
Other Office Supplies	2,000
Total	3,100

100-52120 Police Development

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

127 - Membership Dues/Subscriptions	
International & WI Chief of Police & Waukesha Chief's	235
Total	235

141 - Guns/Ammunition	
Ammunition/Supplies	4,200
Misc. Supplies	500
Taser Supplies/Cartridges	1,750
Total	6,450

452 - Investigative Fees	
Evidence Processing Supplies	2,500
Lexis-Nexis / Clear	1,600
Blood Draws	3,000
Total	7,100

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GENERAL FUND: DEPARTMENT OF PUBLIC WORKS

Department Description

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

Services

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

Budget Impact & Change

- Increase in overtime allocation to the General Fund.
- Decrease in numerous maintenance accounts due to efficiencies realized in 2015.
- Decrease in the amount of salt purchased due to excess salt on hand in 2015.
- Includes funding for recreation programs (Zumba, yoga, etc.).

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6%. Currently, three employees receive WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is $2,166.10 and a single plan is $870.00.

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

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

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

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

Staffing

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00
Service Technicians	3.00	2.00	2.00	2.00	2.00
Seasonal	0.00	0.00	1.00	0.20	0.20
Total	4.00	3.00	4.00	3.20	3.20

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
DPW Supervisor	40%	52%	52%	25%	25%
Water Utility	20%	15%	15%	25%	25%
Sewer Utility	20%	14%	14%	25%	25%
Stormwater Utility	20%	14%	14%	25%	25%
TIF/CDA		5%	5%		
Service Technicians	40%	52%	52%	25%	25%
Water Utility	20%	15%	15%	25%	25%
Sewer Utility	20%	14%	14%	25%	25%
Stormwater Utility	20%	14%	14%	25%	25%
TIF/CDA		5%	5%		
Seasonal			95%	85%	85%
Water Utility			1%	5%	5%
Sewer Utility			1%	5%	5%
Stormwater Utility			1%	5%	5%
TIF/CDA			1%		

General Fund Expenditures
Public Works Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW Wages & Benefits								
54110-108	Overtime	$ -	$ -	$ -	$ 2,997	$ 5,476	$ 7,000	$ 7,272	142.64% (1)
54110-109	Seasonal Wages	-	-	-	3,481	3,717	3,717	4,420	26.98% (3)
54110-110	General DPW Labor	20,965	22,293	19,812	33,176	24,627	33,000	36,912	11.26%
54110-120	FICA	-	-	-	3,037	2,912	3,037	3,162	4.12%
54110-121	Health Insurance Premium	-	-	-	16,284	10,856	16,284	17,156	5.35%
54110-122	Health Insurance Deductible	-	-	-	750	250	750	750	0.00%
54110-123	Retirement Contribution	-	-	-	2,342	2,126	2,342	2,318	-1.02%
54110-124	Group Life Insurance Premium	-	-	-	72	49	72	69	-4.17%
54110-125	Disability Insurance Premium	-	-	-	198	143	198	198	0.00%
54110-128	Safety & Uniform Allowance	-	-	-	281	328	328	281	0.00%
54110-129	Retiree Health Insurance Premium				9,300	6,603	9,300	7,100	-23.66% (2)
	Street Labor	51,653	33,157	33,652	-	-	-	-	0.00%
	Winter Operations Labor	12,006	22,222	15,841	-	-	-	-	0.00%
	Park and Forestry Labor	46,977	10,241	28,573	-	-	-	-	0.00%
	Employee Benefits	10,391	46,947	69,247	-	-	-	-	0.00%
Total DPW Wages & Benefits		141,992	134,860	167,126	71,918	57,086	76,028	79,638	10.73%

Significant Variances Explanation:

(1) Increase do to reallocation of OT to General Fund to reflect snow operations OT.

(2) One retiree's premium through September.

(3) Increased seasonal to 40 hours a week for 13 weeks.

General Fund Expenditures
Public Works Department (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW Administration								
54130-126	Travel/Training/Meetings	$ -	$ -	$ -	$ 975	$ -	$ -	$ 275	-71.79% (4)
54130-135	Telephone/Internet	-	-	-	1,253	1,068	1,602	1,330	6.15%
54130-150	Licensing & Testing	-	-	-	170	180	-	99	-41.76% (2)
	Administrative Expenses	3,320	4,604	4,583	-	-	-	-	0.00%
Total DPW Administration		3,320	4,604	4,583	2,398	1,248	1,602	1,704	-28.94%
	Recreation								
55000-160	Park Maintenance	$ 15,020	$ 10,000	$ 35,638	$ 10,000	$ 5,913	$ 6,000	$ 6,000	-40.00% (3)
55000-331	Community Center Programs	175	150	150	150	1,093	1,500	1,500	900.00% (1)
55000-343	Celebrations	11,562	8,050	9,710	7,000	6,340	7,000	7,000	0.00%
55000-353	Softball League	6,903	10,000	5,646	7,500	4,525	7,500	5,600	-25.33%
Total Recreation		33,660	28,200	51,144	24,650	17,871	22,000	20,100	-18.46%

(1) In 2016, Zumba Instructor payment is included in this account.
(2) Decrease due to allocation to the utilities.
(3) Decrease due to actual anticipated cost of maintenance.
(4) Decreased due to most training being utility specific.

General Fund Expenditures
Public Works Department (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW General Operations								
54140-144	Vehicle/Equipment Maintenance	$ 38,725.0	$ 25,234.8	$ 28,253.6	$ 21,000.0	$ 4,171.4	$ 6,257	$ 14,000.0	-33.33% (3)
54140-146	Gas & Oil	-	-	-	11,760	6,181	9,272	10,500	-10.71% (2)
54140-151	Tree and Brush Maintenance	2,232	1,103	767	9,000	4,980	7,470	2,000	-77.78% (1)
54140-152	Locating Costs	-	-	-	125	105	157	125	0.00%
54140-153	Street Light Maintenance	42,710	41,253	36,988	38,000	25,416	38,124	39,173	3.09% (4)
54140-154	Traffic Control Supplies	1,264	1,536	1,252	2,000	1,062	1,593	5,000	150.00% (9)
54140-155	Snow Removal/Deicing	19,414	31,209	23,904	24,000	15,508	23,262	20,000	-16.67% (5)
54140-156	Street Maintenance Supplies	12,733	6,390	11,111	8,900	4,528	6,793	5,900	-33.71% (6)
54140-157	Landscaping & Weed Control	0	700	238	2,000	1,580	2,369	3,000	50.00% (8)
54140-158	Garage Tools	11,627	5,245	1,908	2,000	912	1,368	1,050	-47.50% (7)
54140-232	Hydrant Rental	116,318	116,500	107,328	116,300	116,300	116,300	116,300	0.00%
	Parking Lot Maintenance	3,314	1,953	1,871	-	-	-	-	0.00%
Total DPW General Operations		248,337	231,123	213,622	235,085	180,744	212,966	217,048	-7.67%
Total DPW Department Expenditures		427,309	398,787	436,475	334,051	256,949	312,595	318,490	-4.66%

Significant Variances Explanation:

(1) EAB Program shifted to Capitol Fund in 2016.
(2) Reflects actual anticipated cost of fuel. New vehicle purchased experience greater fuel efficiency.
(3) Reduction reflects cost savings due to in-house maintenance services.
(4) Increased WE Energy costs.
(5) Less salt purchased in 2016.
(6) Reduction reflects actual cost of anticipated maintenance.
(7) In 2016, Garage Tools are allocated to the utilities.
(8) Includes Centennial Plaza and median planters which were previously donated.
(9) Includes increased funding for the replacement of street and right of way signs.

GENERAL FUND: LIBRARY

Department Description

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

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

Services

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

Budget Impacts/Changes

- Increase funding to build Library collection.

2015 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, four employees receive WRS benefits.

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

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

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

Staffing

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Library Director	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.25	0.25	0.25	0.25	0.25
Library Assistant	3.80	3.80	3.80	3.80	3.80
Children's Services	0.25	0.25	0.25	0.25	0.25
Shelver	0.13	0.13	0.13	0.13	0.13
Total	5.03	5.03	5.03	5.03	5.03

Position	Employee FTE				
	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Library Director	100%	100%	100%	100%	100%
Assistant Director	100%	100%	100%	100%	100%
Library Assistant	100%	100%	100%	100%	100%
Children's Services	100%	100%	100%	100%	100%
Shelver	100%	100%	100%	100%	100%

General Fund Expenditures
Library Department

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Library Salaries & Benefits								
55100-110	Library Salaries & Wages	$ 63,033	$ 65,318	$ 70,344	$ 67,200	$ 46,305	$ 69,458	$ 70,000	4.17%
55100-120	FICA	-	-	-	5,551	3,542	5,314	5,455	-1.73%
55100-123	Retirement Contribution	-	-	-	3,255	3,596	3,255	3,238	-0.52%
55100-124	Group Life Insurance Premium	-	-	-	194	128	194	205	5.67%
	Employee Benefits	7,036	7,535	9,294	-	-	-	-	0.00%
Total Library Salaries & Benefits		70,069	72,853	79,637	76,200	53,572	78,221	78,898	3.54%

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Library Administration								
55200-126	Travel/Training/Meetings	$ -	$ -	$ -	$ 150	$ 89	$ 150	$ 150	0.00%
55200-127	Membership Dues	-	-	-	100	-	-	50	-50.00% (1)
55200-134	Utilities	-	-	-	11,000	6,137	11,000	11,000	0.00%
55200-135	Telephone/Internet	-	-	-	500	169	500	500	0.00%
55200-136	Office supplies	-	-	-	2,000	870	1,500	2,500	25.00% (2)
55200-137	Postage	-	-	-	150	26	100	75	-50.00% (1)
55200-161	WCFLS Fees	-	-	-	5,194	4,851	5,194	5,698	9.70%
	Expenses	35,626	26,951	27,832	-	-	-	-	0.00%
	Outlay	13,688	12,764	10,383	-	-	-	-	0.00%
Total Library Administration		49,314	39,715	38,215	19,094	12,142	18,444	19,973	4.60%

Significant Variances Explanation:

(1) Decrease due to actual anticipated expenditure.

(2) Increase due to additional need for supplies.

General Fund Expenditures
Library Department (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Library Equipment & Maintenance								
55300-162	Contracted Service	$ -	$ -	$ -	$ 4,900	$ 2,192	$ 4,000	$ 4,000	-18.37% (1)
55300-163	Technology Supplies	-	-	-	1,000	892	1,338	1,200	20.00% (2)
55300-164	Computer/Equipment Maintenance	-	-	-	400	765	1,130	1,130	182.50% (2)
55300-165	Copier Maintenance	-	-	-	209	229	229	250	19.62% (2)
55300-166	Material Processing/Repair	-	-	-	250	14	250	-	-100.00%
55300-167	Housekeeping supplies	-	-	-	150	153	153	300	100.00%
Total Library Equipment & Maintenance		-	-	-	6,909	4,246	7,100	6,880	-0.42%
	Library Programs & Services								
55400-168	E-Book Contribution	$ -	$ -	$ -	$ 286	$ 286	$ 286	$ 298	4.20% (2)
55400-169	Shared Databases	-	-	-	516	-	516	376	-27.13% (1)
55400-170	Special Event Programming	-	-	-	500	12	500	-	-100.00%
55400-171	Programs - Adult	-	-	-	389	-	-	-	-100.00%
55400-172	Programs - Children	-	-	-	300	39	300	300	0.00%
Total Library Programs & Services		-	-	-	1,991	336	1,602	974	-51.08%
	Library Collection								
55500-173	Adult Books	$ -	$ -	$ -	$ 3,800	$ 3,613	$ 4,200	$ 4,900	28.95% (2)
55500-174	Juvenile Books	-	-	-	2,000	656	2,000	3,100	55.00% (2)
55500-175	DVD Rentals	-	-	-	4,000	1,913	4,000	4,000	0.00%
Total Library Collection		-	-	-	9,800	6,183	10,200	12,000	22.45%
Total Library Department		119,383	112,568	117,852	113,994	76,479	115,567	118,725	4.15%

Significant Variances Explanation:

(1) Decrease due to actual anticipated expenditure.

(2) Increase due to additional need for supplies.

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

Department Description

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

Insurance: This Department is used to manage the costs associated with Village's insurance policies that protect Village employees, officials, infrastructure, and assets against excessive loss. The Village obtains insurance coverage through Employers Mutual Corporation (EMC) for liability, auto, public officials' coverage, and workers compensation. The Government Property Insurance Pool currently covers fire, casualty, and property insurance. The Village is exploring switching to a different provider in 2016. 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 engineering service due to work related for the Road Replacement Program.
- Increase in Building Inspection Services due to anticipated projects in 2016.
- Reduction in Refuse and Recycling Collection due to contractor change.
- Funding for Elmbrook Senior Taxi.

General Fund Expenditures
Miscellaneous Departments

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Contingencies & Transfers								
80100-130	Contingency	$ -	$ -	$ -	$ 12,623	$ 500	$ 2,500	$ 10,688	-15.33% (3)
Total Contingencies & Transfers		-	-	-	12,623	500	2,500	10,688	0.00%
	Insurance								
56000-180	Liability	$ 38,499	$ 45,453	$ 35,129	$ 9,263	$ 10,145	$ 13,000	$ 9,263	0.00%
56000-181	Property	-	-	-	4,820	7,056	10,000	5,600	16.18%
56000-182	Auto	-	-	-	8,373	7,042	10,000	8,373	0.00%
56000-183	Workers Compensation	-	-	-	18,911	15,776	18,911	18,911	0.00%
56000-184	Self Insurance Deductible	-	-	-	9,450	22,656	25,000	9,450	0.00%
56000-185	Unemployment	-	-	-	700	-	-	700	0.00%
Total Insurance		38,499	45,453	35,129	51,517	62,675	76,911	52,297	1.51%
	Technology & Contracted Services								
57000-190	Engineering Consulting Services	$ -	$ -	$ -	$ 1,800	$ 3,169	$ 4,500	$ 3,000	66.67% (2)
57000-191	Fire and Rescue Services	288,606	285,828	295,387	294,148	223,186	294,148	289,400	-1.61% (1)
57000-192	Assessment Services	28,634	30,000	28,274	26,040	21,872	26,040	26,040	0.00%
57000-193	Auditing	15,450	21,500	19,650	12,866	12,200	12,200	12,775	-0.71%
57000-194	Animal Services (HAWS)	-	1,155	1,155	1,200	1,155	1,155	1,155	-3.75%
57000-195	Building Inspection Services	6,458	10,000	18,347	8,400	10,095	15,000	11,000	30.95% (5)
57000-196	IT Support Services	-	8,500	9,164	11,510	2,654	1,200	3,500	-69.59% (4)
57000-197	Hardware/Software Support	-	-	-	350	-	350	-	-100.00% (6)
57000-198	Refuse and Recycling Collection	113,070	111,919	123,549	108,150	71,097	106,646	100,000	-7.54%
57000-199	Elmbrook Senior Taxi	-	-	-	-	-	-	1,000	100.00% (7)
Total Technology & Contracted Services		522,760	520,460	495,526	464,464	345,428	461,239	447,870	-3.57%
Total General Fund Expenditures		**$ 2,183,478**	**$ 2,183,688**	**$ 2,252,798**	**$ 2,196,722**	**$ 1,482,974**	**$ 2,094,594**	**$ 2,152,925**	-1.99%

(1) Decrease reflective of Fire and Rescue cost of operations
(2) Increase due to costs associated with Road and Infrastructure program.
(3) Reduction due to available funds for contingency.
(4) Reduction due to actual costs of IT services.
(5) Increase due to higher anticipated permit and inspections issued in 2016.
(6) Combined with IT Support services in 2016
(7) New line that fund's a portion of Elmbrook Senior Taxi for service to elderly residents.

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 $3,877,292 outstanding principal and interest payment due through 2024.

- $1,735,182 TIF
- $103,850 Sewer Utility
- $460,752 Stormwater Utility
- $1,576,508 General Fund

Under Wisconsin State Law, the Village's outstanding debt may not exceed 5% of equalized value (TID excluded). 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 debt is currently 100% general obligation.

The 2015 equalized value is $247,977,500, which creates a debt limit of $12,398,875. The Village's total outstanding debt obligation is $3,876,292.

Budget Impact/Changes

- Under the State of Wisconsin Municipal Levy Limits, municipalities my exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. The levy includes $280,039 for the payment of General Obligation Debt.
- 2016 marks the final year of debt payment in the Sewer Utility.

Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	$ 161,265	$ 160,026	$ 170,215	$ 283,439	$ 204,318	$ 283,439	$ 280,039	-1.20%
Total Property Tax Revenue	161,265	160,026	170,215	283,439	204,318	283,439	280,039	-1.20%
Non-Property Tax Revenue:								
Other Financing Sources	1,976,256	355,729	427,150	611,651	611,283	611,651	610,454	-0.20%
Total Non-Property Tax Revenue	1,976,256	355,729	427,150	611,651	611,283	611,651	610,454	-0.20%
Total Revenue	$ 2,137,521	$ 515,755	$ 597,365	$ 895,090	$ 815,600	$ 895,090	$ 890,493	-0.51%

Summary of Expenditures

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Debt Service	$ 2,981,199	$ 603,028	$ 713,290	$ 895,090	$ 445,197	$ 895,090	$ 890,493	-0.51%
Total Debt Service Expenditures	$ 2,981,199	$ 603,028	$ 713,290	$ 895,090	$ 445,197	$ 895,090	$ 890,493	-0.51%
Beginning Fund Balance	$ 1,129,123	$ 285,445	$ 198,172	$ 82,247		$ 82,247	$ 82,247	
Annual Income / (Loss)	(843,678)	(87,273)	(115,925)	-		-	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	$ 285,445	$ 198,172	$ 82,247	$ 82,247		$ 82,247	$ 82,247	

Fund 601 - Debt Service Fund Revenues
Debt Service

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes								
41110	General Property Taxes	$ 161,265	$ 160,026	$ 170,215	$ 283,439	$ 204,318	$ 204,318	$ 280,039	-1.20%
Total Taxes		161,265	160,026	170,215	283,439	204,318	204,318	280,039	-1.20%
	Other Financing Sources								
48220	Interest Income	951	141	75	500	132	100	500	0.00%
49000	Long Term Debt Issued	1,600,000	-	-	-	-	-	-	0.00%
49101	Transfer from Other Funds	347,625	355,588	-	194,063	194,063	194,063	198,438	2.25%
49200	Intergovernmental/Misc	27,680	-	427,075	417,088	417,088	417,088	411,516	-1.34%
	Debt/Capital Fund Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		1,976,256	355,729	427,150	611,651	611,283	611,251	610,454	-0.20%
Total Debt Service Fund Revenue		**$ 2,137,521**	**$ 515,755**	**$ 597,365**	**$ 895,090**	**$ 815,600**	**$ 815,569**	**$ 890,493**	

Fund 601 - Debt Service Fund Expenditures
Debt Service

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Debt Service								
60100-415	Principal & Advances Paid	2,742,473	483,697	604,154	777,085	382,085	777,085	797,575	2.64%
60100-427	Interest Expense	238,726	119,331	109,136	118,005	63,112	118,005	92,918	-21.26%
Total Debt Service Fund Expenditures		**$ 2,981,199**	**$ 603,028**	**$ 713,290**	**$ 895,090**	**$ 445,197**	**$ 895,090**	**$ 890,493**	-0.51%

CAPITAL FUND

Department Description

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than $2,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date or donation. Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. Capital costs will vary on an annual basis based on the needs and requirements within the Village.

Budget Impacts/Changes

- Establishment of Emerald Ash Borer Program to manage the infestation in the Village that was identified in 2015.
- Improvements to the Public Works facilities to modernize the building and improve energy efficiency.

Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Capital Equipment	$ -	$ -	$ 3,500	$ 75,549	$ 75,664	$ 75,549	$ -	-100.00%
Total Property Tax Revenue	-	-	3,500	75,549	75,664	75,549	-	-100.00%
Non-Property Tax Revenue:								
Intergovernmental Revenue	-	1,300	-	-	-	-	10,000	100.00%
Other Financing Sources	40,931	17,000	-	-	-	-	-	0.00%
Total Non-Property Tax Revenue:	40,931	18,300	-	-	-	-	10,000	100.00%
Total Revenue	$ 40,931	$ 18,300	$ 3,500	$ 75,549	$ 75,664	$ 75,549	$ 10,000	-86.76%

Summary of Expenditures

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Village Hall	$ -	$ 26,772	$ 785	$ -	$ 2,281	$ 2,281	$ 18,300	$ 100.00
Public Safety	10,410	51,042	116,173	48,300	35,321	45,621	10,125	-79.04%
Public Works	30,521	63,965	5,034	229,500	98,533	78,041	25,000	-89.11%
Library	-	9,562	2,923	-	-	-	4,000	100.00%
Total Capital Equipment Expenditures	$ 40,931	$ 151,341	$ 124,915	$ 277,800	$ 136,135	$ 125,943	$ 57,425	-79.33%
Beginning Fund Balance	$ 417,400	$ 645,937	$ 737,674	$ 493,678		$ 291,427	$ 241,033	
Annual Income / (Loss)	(23,908)	91,737	(243,996)	(202,251)		(50,394)	(47,425)	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	$ 393,492	$ 737,674	$ 493,678	$ 291,427		$ 241,033	$ 193,608	

Fund 701 - Capital Fund Revenues
Capital Fund

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes								
41110	General Property Taxes	$ -	$ -	$ 3,500	$ 75,549	$ 75,664	$ 75,549	$ -	-100.00%
Total Taxes		-	-	3,500	75,549	75,664	75,549	-	-100.00%
	Intergovernmental Revenue								
	Capital related grants	-	1,300	-	-	-	-	10,000	100.00%
Total Intergovernmental Revenue		-	1,300	-	-	-	-	10,000	100.00%
	Other Financing Sources:								
48220	Interest Income	-	-	429	-	671	1,341	-	0.00%
49100	Debt Proceeds	-	118,100	-	173,376	-	173,376	47,425	-72.65%
49101	Transfer from other funds	-	-	2,000	28,875	28,875	28,875		-100.00%
	Surplus Applied	40,931	17,000	-	-	-	-	-	0.00%
Total Other Financing Sources		40,931	135,100	2,429	202,251	29,546	203,592	47,425	-76.55%
Total Capital Fund Revenue		**$ 40,931**	**$ 136,400**	**$ 5,929**	**$ 277,800**	**$ 105,209**	**$ 279,141**	**$ 57,425**	-79.33%

Capital Fund Expenditures
Capital Purchases

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Village Hall - Capital								
70300-725	Technology Upgrades	$ -	$ 1,900	$ 785	$ -	$ 2,281	$ 2,281	$ 1,200	100.00%
	Election Equipment							$ 1,100	100.00%
	Assessment Software Upgrade							$ 3,000	100.00%
	Recodification of Municipal Code							$ 13,000	100.00%
	Misc. Capital	-	24,872	-	-	-	-	-	0.00%
Total Village Hall - Capital		-	26,772	785	-	2,281	2,281	18,300	100.00%
	Public Safety - Capital								
70100-711	Replacement Squad	$ -	$ 25,903	$ -	$ 26,000	$ 26,234	$ 26,234	$ -	-100.00%
70100-712	Squad Change Over	-	6,048	-	6,500	7,065	7,065	-	-100.00%
70100-713	Parking Meters	-	1,991	-	2,000	2,022	2,022	-	-100.00%
70100-716	Interview Room Camera Upgrades	-	-	5,074	3,500	-	-	-	-100.00%
70100-721	Turnout Gear Replacement	-	9,324	9,842	10,300	-	10,300	-	0.00%
	Technology Upgrades	-	-	-	-	-	-	3,625	100.00%
	Garage Door Upgrades	-	-	-	-	-	-	3,000	100.00%
	Misc Capital - Police	10,410	-	-	-	-	-	3,500	100.00%
	Communication Upgrade	-	-	66,082	-	-	-	-	0.00%
	FEMA Grant Match - Radios	-	-	5,590	-	-	-	-	0.00%
	FEMA Grand Match - Engine	-	-	20,081	-	-	-	-	0.00%
	Air Bottle Replacement	-	7,776	9,504	-	-	-	-	0.00%
Total Public Safety - Capital		10,410	51,042	116,173	48,300	35,321	45,621	10,125	-79.04%

Capital Fund Expenditures
Capital Purchases (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW								
70200-731	Garage Door Updates	$ -	$ 2,407	$ -	$ 5,000	$ 4,821	$ 4,821	$ -	-100.00%
70200-732	1-Ton Truck (#302)	-	-	-	35,000	49,275	49,275	-	0.00%
70200-733	Water Meter Reading Upgrade	-	-	-	15,000	14,545	14,545	-	0.00%
70200-734	Multi-Year Road Replacement	-	-	-	85,000	-	-	-	-100.00%
70200-735	Community Building Parking Lot Pavement	-	-	-	75,000	-	-	-	0.00%
70200-736	Misc. Capital				5,000	-	-	-	0.00%
70200-737	DPW Facility Security Cameras	-	-	-	9,500	4,675	9,400	-	-100.00%
	Zero-Turn Lawnmower	-	1,000	-	-	-	-	-	100.00%
	1-Ton Truck (#303)	-	56,050	-	-	-	-	-	0.00%
	Dump Truck (#310)	-	-	-	-	25,218	-	-	0.00%
	Chipper	20,871	-	-	-	-	-	-	100.00%
	DPW Facility Improvements	-	-	-	-	-	-	5,000	100.00%
	Salt Shed Roof	-	-	5,034	-	-	-	-	0.00%
	Emerald Ash Borer Management							20,000	100.00%
	Field Groomer Rake	-	2,508	-	-	-	-	-	100.00%
	Baseball Diamond Improvements	9,650	2,000	-	-	-	-	-	100.00%
Total Library - Capital		30,521	63,965	5,034	229,500	98,533	78,041	25,000	-89.11%
	Library - Capital								
	Study Carrels	$ -	$ 5,563	$ -	$ -	$ -	$ -	$ -	0.00%
	Technology Upgrades	-	-	2,923	-	-	-	4,000	100.00%
	Copy Machine	-	3,999	-	-	-	-	-	0.00%
Total Library - Capital		-	9,562	2,923	-	-	-	4,000	100.00%
Total Capital Fund Expenditures		**$ 40,931**	**$ 151,341**	**$ 124,915**	**$ 277,800**	**$ 136,135**	**$ 125,943**	**$ 57,425**	-79.33%

Five Year Capital Fund Expenditures Plan
Capital Purchases

Account Name	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed	2021 Proposed
Village Hall - Capital					
Computer Replacement/Upgrade	$ -	$ 2,000	$ -	$ 2,000	$ -
Election Equipment	1,100	1,100	-	-	-
Community Building Upgrades	10,000				
Assessment Software Upgrade	3,000	3,000	3,000	3,000	-
Total Village Hall - Capital	14,100	6,100	3,000	5,000	-
Public Safety - Capital					
Replacement Squad	$ 28,000	$ -	$ 29,000	$ -	$ -
Squad Change Over	6,500	-	6,500	-	-
Parking Meters	2,000	2,000	2,000	2,000	2,000
Replacement of Ambulance 2354	-	-	-	-	118,500
Total Public Safety - Capital	36,500	2,000	37,500	2,000	120,500
DPW					
Water Meter Upgrade	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Emerald Ash Borer Management	10,000	14,000	10,000	10,000	10,000
Road Replacement/Improvement	1,058,000	1,084,000	1,130,000	1,180,000	1,192,000
Total DPW - Capital	1,070,500	1,100,500	1,142,500	1,192,500	1,204,500
Library - Capital					
Computer Replacement/Upgrade	$ 2,500	$ 3,750	$ 3,750	$ 5,000	$ 2,500
Total Library - Capital	2,500	3,750	3,750	5,000	2,500
Technology - Capital					
Software replacement/upgrades	$ -	$ -	$ 250	$ -	$ -
Hardware replacement/upgrades	-	-	1,500	-	-
Total Technology - Capital	-	-	1,750	-	-
Total Future Capital Fund Expenditures	**$ 1,107,000**	**$ 1,102,500**	**$ 1,181,750**	**$ 1,194,500**	**$ 1,325,000**

2016 CAPITAL REQUESTS

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CAPITAL REQUEST: TECHNOLOGY UPGRADES

Department: Village Hall, Library and Police

Cost: $7,125

Request Description:

This request includes funding for seven new computers and a speed detection laser.

A speed laser Unit, otherwise known as a Lidar, is a relatively new tool in law enforcement to detect the speed of vehicles. There are two main differences between the normal "Radar" and Lidar.

1) Radar can be used in different modes, stationary or moving. Lidar can only be used in a stationary position, in other words, the squad must be parked in order for a correct speed to be registered.
2) The "beam" width. A radar unit's beam is very wide, well in excess of two lanes of traffic. The radar beam will also default to the largest mass within beam. For example, if a speeding car is passing a semi on Hampton Ave., the radar will show the speed of the semi because it is the bigger vehicle. The Lidar beam width is very narrow. At 1,000 feet, the beam width is only 3 feet, much narrower that the width of a normal car. This allows the officer to be very specific and certain as to the vehicle they are observing speeding and confirming the speed with the Lidar.

Another benefit from these units is the reliability in a court setting. I cannot remember the last time I had a trial for a Lidar speeding ticket or questioned by a defense attorney on their reliability in other court cases stemming from a Lidar stop.

We currently have one Lidar unit that we purchased about 8-10 years ago. It is still in working condition and continues to be successfully calibrated every year. Repair of these units can be very expensive and by budgeting for a new one now is necessary, based on the age of our current unit. A Lidar unit may seem expensive, however it will pay for itself with citation revenue and the intangible value of slower traffic, equaling a safer motoring public within the Village of Butler.

CAPITAL REQUEST: ELECTION EQUIPMENT

Department: Village Hall

Cost: $1,100

Request Description:

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

CAPITAL REQUEST: MUNICIPAL CODE RECODIFICATION

Department: Village Hall

Cost: $13,000

Request Description:

This project is a complete overhaul of our municipal code. MuniCode will perform a comprehensive legal review of our code, recommend changes, and recodify all of the separate ordinances. This also includes a searchable online format of the code. This project will not only help staff find and identify sections of the code, but will be an asset to the public as they will be able to make easy searches from their home or mobile device.

CAPITAL REQUEST: GARAGE DOOR UPDATES

Department: Police Department

Cost: $3,000

Request Description:

This project repairs the bottom panels of the Police storage garage at the DPW building.

CAPITAL REQUEST: DPW FACILITY UPGRADES

Department: Public Works

Cost: $5,000

Request Description:

This request is for new windows at the Public Works Facility. The windows, which are believed to be original to the building, do not open, and are extremely energy inefficient. The new windows will open, and will improve the energy efficiency at the facility.

CAPITAL REQUEST: EAB MANAGEMENT PROGRAM

Department: Public Works

Cost: $20,000

Request Description:

In 2015, the Village confirmed the existence of EAB in the Village. The mix of trees planted 40 years ago included planting one species of tree per street. Unfortunately, there are three streets in the Village where nearly every tree is Ash. There are nearly (112) Green and White Ash trees on these streets. Working with a consultant in 2015, we developed a four-year maintenance plan to mitigate the existing damage and begin managing the infestation. Our goal in developing this program was to preserve the canopy. We developed a plan that includes the treatment of certain trees, removal of non-viable trees, and replacement of these trees with diverse species. In 2016, our plan calls for the treatment (trunk injections) of (36) trees, removal of nine trees, replanting of approx. (20) trees, and pruning. The treatment schedule will recycle every other year to ensure the longevity of the existing canopy. The trees that will be planted will be of diverse species mix from the DNR's recommended street tree list. Our Public Works Crews will be performing the removal of damaged trees, stump grinding, and planting of new trees. A contractor will be hired to perform trunk injections. Our expected outcomes include the preservation of the existing canopy, the mitigation of EAB damage, and to increase the diversity of our urban tree population. Many of the affected ash trees are 40 years old and are very large. A loss of the canopy would be devastating to those areas. We have applied for the Wisconsin DNR Urban Forestry Grant. If we receive the grant ($10,000) it will be used to offset the cost of the EAB Management Program.

WATER UTILITY FUND

Department Description

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

Services

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

Budget Impact & Changes

- The Water Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2016 includes the purchase of 50 endpoints for remote reading.
- Both revenues and expenditures declined as we get a better understanding on our actual costs and recognize operational efficiencies.

Utility Staffing Allocation

Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Village Administrator	15%	17%	17%	20%	20%
Treasurer	25%	19%	19%	20%	20%
Deputy Clerk	15%	10%	10%	10%	10%
Public Works Supervisor	20%	15%	15%	25%	25%
Public Works Service Technicians (2)	20%	14%	14%	25%	25%
Seasonal	-	-	1%	5%	5%

Fund 200 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Water Utility Revenue	$ 494,941	$ 493,435	$ 548,604	$ 502,848	$ 301,536	$ 475,835	$ 484,753	-3.60%
Total Water Operating Revenue	494,941	493,435	548,604	502,848	301,536	475,835	484,753	-3.60%

Summary of Expenses

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 62,116	$ 54,394	$ 59,116	$ 86,542	$ 58,884	$ 88,326	$ 89,632	3.57%
Administrative & General Expenses	297,294	244,377	280,269	323,681	151,821	311,903	319,652	-1.24%
Maintenance Expenses	68,696	81,110	134,358	92,625	33,902	48,056	75,469	-18.52%
Debt Service	-	43,894	39,663	-	-	-	-	0.00%
Total Water Operating Expenses	428,106	423,775	513,405	502,848	244,606	448,285	484,753	-3.60%
Increase/(Decrease) in Equity	66,835	69,661	35,199	(0)	-	27,551	(0)	

Fund 200 - Water Utility Fund
Revenue Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Water Utility Revenue								
04611	Water Sales - Residential	$ 117,904	$ 113,953	$ 109,640	$ 117,284	$ 52,681	$ 105,362	$ 109,500	-6.64%
04612	Water Sales - Commercial	92,375	91,586	91,381	$ 100,243	44,891	$ 89,782	$ 92,000	-8.22%
04613	Water Sales - Industrial	97,387	99,709	91,173	$ 100,243	47,772	$ 95,544	$ 98,500	-1.74%
04640	Water Sales - Public Authority	712	644	11,215	$ 702	327	$ 702	$ 702	0.00%
04630	Public Fire Protection	161,556	158,565	139,056	$ 155,377	137,425	$ 155,377	$ 155,764	0.25%
04620	Private Fire Protection	16,623	19,692	19,692	$ 20,535	9,846	$ 18,000	$ 18,780	-8.55%
04700	Penalties & Late Charges	2,964	3,520	3,219	$ 3,289	584	$ 2,000	$ 3,344	1.68%
04740	Services/3rd-Party Reimbursements	50	515	1,870	$ 391	4,296	$ 4,296	$ 609	55.67%
04800	Capital Contribution	-	-	76,200	$ -	-	$ -	$ -	0.00%
04190	Interest Income	-	-	80	$ -	91	$ 273	$ 250	0.00%
04720	Miscellaneous revenue	5,370	5,251	5,079	$ 4,784	3,624	$ 4,500	$ 5,304	10.86%
Total Water Utility Revenue		494,941	493,435	548,604	502,848	301,536	475,835	484,753	-3.60%

Fund 200 - Water Utility Fund
Expense Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits								
60000-920	Administrative & General Salaries	$ 20,644	$ 21,285	$ 19,961	$ 23,409	$ 14,878	$ 22,317	$ 24,888	6.32%
60000-110	DPW Labor	15,818	8,427	7,733	36,418	23,085	34,627	36,566	0.41%
60000-120	FICA	-	-	-	4,577	3,018	4,527	4,748	3.74% (1)
60000-121	Health Insurance Premium	-	-	-	-	-	-	18,993	100.00% (1)
60000-122	Health Insurance Deductable	-	-	-	-	-	-	850	100.00% (1)
60000-123	Retirement Contribution	-	-	-	-	2,435	3,653	2,961	100.00% (1)
60000-124	Group Life Insurance	-	-	-	-	-	-	94	100.00% (1)
60000-125	Disability Insurance Premium	-	-	-	-	-	-	251	100.00% (1)
60000-128	Uniform Allowance	-	-	-	-	-	-	281	100.00% (1)
60000-220	Employee Benefits	23,964	22,937	30,021	22,138	15,468	23,202	-	-100.00%
	Meter Reader Wages	1,690	1,746	1,401	-	-	-	-	0.00%
Total Wages & Employee Benefits		62,116	54,394	59,116	86,542	58,884	88,326	89,632	3.57%
	Administrative & General Expenses								
60001-126	Travel/Training/Meetings	-	-	-	1,620	1,282	1,620	1,145	-29.32%
60001-127	Membership Dues	-	-	-	112	99	112	128	14.29%
60001-131	Software support	-	-	-	1,175	596	1,000	1,385	17.83%
60001-132	Printing/Publishing/Advertising	-	-	-	125	108	125	450	260.00%
60001-133	Bank/Investment Fees	-	-	-	875	325	600	688	-21.37% (2)
60001-134	Utilities	14,100	13,668	12,630	31,000	16,131	24,197	29,377	-5.23% (2)
60001-135	Telephone/Internet	-	-	-	539	433	539	705	30.80% (2)
60001-136	Office Supplies	6,252	6,337	6,810	250	142	250	525	110.00% (2)
60001-137	Postage	-	-	-	510	269	400	150	-70.60%
60001-138	Equipment/Copier Maintenance	-	-	-	170	86	170	450	164.71% (2)
60001-139	Building Maintenance	-	-	-	850	335	650	2,100	147.06% (2)
60001-144	Vehicle Maintenance	13,922	13,127	14,660	3,000	2,714	5,000	3,000	0.00%
60001-146	Gas & Oil	-	-	-	1,680	1,117	1,600	1,500	-10.71% (2)
60001-152	Locating Costs	-	-	-	125	105	125	125	0.00%
60001-181	Insurance	5,586	6,654	6,163	7,360	5,571	7,360	7,499	1.89%
60001-408	PSC Annual Assessment	43,000	-	35,960	43,000	-	43,000	43,000	0.00%
60001-410	Tax Equivalent	43,573	39,855	40,857	43,000	-	43,000	43,000	0.00%
60001-601	Purchased Water from MWW	158,368	150,810	146,059	167,954	111,437	167,156	171,000	1.81%
60001-922	Contract/Consulting Services	10,000	12,000	15,390	12,000	5,610	7,000	5,000	-58.33% (2)
60001-923	Auditing	-	-	596	8,336	5,460	8,000	8,275	-0.73%
60001-924	Garage Tools	-	-	-	-	-	-	150	100.00%
	Miscellaneous General Expenses	2,493	1,926	1,143	-	-	-	-	0.00%
Total Administrative & General Expenses		297,294	244,377	280,269	323,681	151,821	311,903	319,652	-1.24%

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

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses								
60002-605	Maintenance of Structures/Facilities	$ 18,870	$ 18,505	$ 26,120	$ 28,000	$ 27,056	$ 27,056	$ 29,000	3.57%
60002-651	Maintenance of Distribution Mains	33,365	44,753	88,764	25,000	3,043	8,000	15,000	-40.00% (2)
60002-652	Maintenance of Services	9,611	3,655	5,511	6,000	-	3,500	3,500	-41.67% (2)
60002-653	Maintenance of Meters	1,735	2,587	2,149	10,000	3,787	5,000	15,000	50.00% (3)
60002-654	Maintenance of Hydrants	5,115	11,610	11,813	2,500	-	3,000	2,500	0.00%
60002-930	Miscellaneous Maintenance	-	-	-	21,125	16	1,500	10,469	-50.44%
	Total Maintenance Expenses	68,696	81,110	134,358	92,625	33,902	48,056	75,469	-18.52%
	Debt Service								
60003-428	Amortization & Depreciation	-	39,572	39,663	-	-	-		100.00%
60003-427	Interest Expense	-	4,321	-	-	-	-	-	0.00%
	Total Debt Service	-	43,894	39,663	-	-	-	-	100.00%
	Total Water Utility Expenses	**$ 428,106**	**$ 423,775**	**$ 513,405**	**$ 502,848**	**$ 244,606**	**$ 448,285**	**$ 484,753**	-3.60%

Significant Variances Explanation:

(1) Beginning in 2016, all benefits are broken out by type.

(2) Reduction due to actual cost of anticipated service.

(3) Includes $11,000 for the purchase of 50 new endpoints and meters for electronic reading program.

SEWER UTILITY FUND

Department Description

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

Rates: The Budget includes revenue needed to balance the budget. The sewer utility has had declining revenues and increasing expenditures over the last few years. An analysis was completed that showed that sewer rates needed to increase significantly to cover our operational costs. The Village Board has yet to set rates.

Services

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

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Slight increase in MMSD Operations and Maintenance fees.
- Increase in debt service payments due to that 2016 represents the final principal and interest payment owed by the Sewer Utility.

Utility Staffing Allocation

Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Village Administrator	25%	17%	17%	20%	20%
Treasurer	25%	18%	18%	20%	20%
Deputy Clerk	15%	10%	10%	10%	10%
Public Works Supervisor	20%	14%	14%	25%	25%
Public Works Service Technicians (2)	20%	14%	14%	25%	25%
Seasonal	-	-	1%	5%	5%

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

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Sewer Utility Revenue	$ 658,093	$ 665,062	$ 680,278	$ 777,000	$ 332,743	$ 705,298	$ 787,930	1.41%
Total Sewer Operating Revenue	658,093	665,062	680,278	777,000	332,743	705,298	787,930	1.41%

Summary of Expenses

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 10,803	$ 8,142	$ 8,360	$ 86,542	$ 56,882	$ 85,322	$ 90,026	4.03%
Administrative & General Expenses	67,499	87,350	155,837	34,469	27,022	29,792	32,174	-6.66%
Maintenance Expenses	492,903	484,313	500,064	553,576	453,472	552,581	561,880	1.50%
Debt Service	101,423	98,448	95,217	102,413	102,413	102,413	103,850	1.40%
Total Sewer Operating Expenses	672,628	678,253	759,478	777,000	639,788	770,108	787,930	1.41%
Increase/(Decrease) in Equity	(14,535)	(13,190)	(79,200)	-	-	(64,810)	-	

Fund 300 - Sewer Utility Fund
Revenue Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Sewer Utility Revenue									
00300	Metered Local Usage	$ 648,255	$ 655,706	$ 637,347	$ 725,200	$ 330,304	$ 660,609	$ 259,449	-64.22%	x
00305	MMSD Cost Recovery							$ 517,880	100.00%	
00310	Interest Income	4,374	3,125	2,571	4,500	1,745	3,490	3,500	-22.22%	
00320	Miscellaneous revenue	5,464	6,231	40,360	7,100	693	1,000	7,100	0.01%	
00330	Suplus Applied	-	-	-	40,200	-	40,200	-	-100.00%	
Total Sewer Utility Revenue		658,093	665,062	680,278	777,000	332,743	705,298	787,930	1.41%	

X = Rate increase from $1.04 per 1,000 of metered water to $2.78 per 1,000 gallons of metered water.

Fund 300 - Sewer Utility Fund
Expense Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits								
30000-110	Salary & Wages	$ -	$ -	$ 324	$ 59,827	$ 36,212	$ 54,318	$ 60,848	1.71%
30000-120	FICA	-	-	-	4,577	2,886	4,329	4,748	3.74%
30000-121	Health Insurance Premium	-	-	-	-	-	-	18,993	100.00% (4)
30000-122	Health Insurance Deductable	-	-	-	-	-	-	850	100.00% (4)
30000-123	Retirement Contribution	-	-	-	-	2,316	3,474	3,961	100.00% (4)
30000-124	Group Life Insurance	-	-	-	-	-	-	94	100.00% (4)
30000-125	Disability Insurance Premium	-	-	-	-	-	-	251	100.00% (4)
30000-128	Unifrom Allowance	-	-	-	-	-	-	281	100.00% (4)
30000-220	Employee Benefits	10,803	8,142	8,036	22,138	15,468	23,202	-	-100.00%
Total Wages & Employee Benefits		10,803	8,142	8,360	86,542	56,882	85,322	90,026	4.03%
	Administrative & General Expenses								
30001-126	Travel/Training/Meetings	-	-	-	1,120	253	500	645	-42.41% (2)
30001-127	Membership Dues	-	-	-	112	99	112	128	14.29%
30001-130	Miscellaneous General Expenses	36,348	40,495	102,470	-	-	-	-	0.00%
30001-131	Software Support	-	-	-	750	596	750	750	0.00%
30001-132	Printing/Publishing/Copies	-	-	-	125	108	125	280	124.00% (3)
30001-133	Bank/Investment Fees	-	-	-	875	325	600	688	-21.37% (2)
30001-134	Utilities	-	-	-	1,650	729	1,458	1,700	3.00% (3)
30001-135	Telephone/Internet	-	-	-	469	318	469	534	13.86% (3)
30001-136	Office Supplies	-	-	-	250	124	250	350	40.00% (3)
30001-137	Postage	-	-	-	510	269	500	150	-70.60% (2)
30001-138	Equipment/Copier Maintenance	-	-	-	170	86	170	300	76.47% (3)
30001-139	Building Maintenance	-	-	-	850	314	650	1,400	64.71% (3)
30001-144	Vehicle Maintenance	-	-	3,000	3,000	394	700	2,000	-33.33% (2)
30001-146	Gas & Oil	-	-	-	1,680	155	600	1,500	-10.71% (2)
30001-152	Locating Costs (Digger Hotline)	-	-	-	125	105	125	125	0.00%
30001-412	Insurance	4,593	4,932	9,236	7,360	5,571	7,360	7,499	1.89% (3)
30001-428	Depreciation/Amoritization	-	16,752	13,932	-	-	-	-	0.00%
30001-922	Contract/Consulting Services	1,656	180	2,700	9,887	14,007	9,887	8,500	-14.03% (2)
30001-923	Auditing	24,902	24,990	24,499	5,536	3,570	5,536	5,475	-1.10% (2)
30001-924	Garage Tools	-	-	-	-	-	-	150	100.00% (3)
Total Administrative & General Expenses		67,499	87,350	155,837	34,469	27,022	29,792	32,174	-6.66%

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

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses								
30002-414	MMSD - Capital	305,502	308,047	311,927	342,878	342,871	342,781	339,626	-0.95%
30002-416	MMSD - O&M	163,826	167,975	167,291	174,073	76,640	174,073	178,254	2.40%
30002-423	Materials & supplies	$ 11,363	$ 8,291	$ 20,846	$ 16,625	$ 3,534	$ 5,301	$ 36,000	116.54% (3)
30002-425	Rehab and Replacement	12,212	-	-	20,000	30,426	30,426	8,000	-60.00% (1)
	Total Maintenance Expenses	492,903	484,313	500,064	553,576	453,472	552,581	561,880	1.50%
	Debt Service								
30003-415	Principal Expense	85,000	85,000	85,000	95,000	95,000	95,000	100,000	5.26%
30003-427	Interest Expense	16,423	13,448	10,217	7,413	7,413	7,413	3,850	-48.06%
	Total Debt Service Expenses	101,423	98,448	95,217	102,413	102,413	102,413	103,850	1.40%
	Capital Projects								
30004-365	Capital Projects	-	-	-	-	5,833	5,833	-	0.00%
	Total Capital Projects Expenses	-	-	-	-	5,833	5,833	-	0.00%
	Total Sewer Expenses	**$ 672,628**	**$ 678,253**	**$ 759,478**	**$ 777,000**	**$ 645,621**	**$ 775,941**	**$ 787,930**	1.41%

Significant Variances Explanation:

(1) Decrease reflects actual cost of replacement planned for 2016.
(2) Decrease reflects anticipated cost of services.
(3) Increase due to additional allocation to utility.
(4) Beginning in 2016, all benefits are broken out by type.

STORMWATER UTILITY FUND

Department Description

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

Rates: The 2016 Budget includes a 6.69% rate increase, from $19.00 per ERU per quarter, to $20.27 per ERU per quarter. Most residential properties are one ERU. This increase would be on average $5.07 per year per homeowner.

Rate increases were split between 2015 and 2016.

Services

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

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Decrease in operational expenses due to changes in allocations to Stormwater Utility and other operational efficiencies.

Utility Staffing Allocation

Position	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Village Administrator	15%	16%	16%	15%	15%
Treasurer	5%	18%	18%	15%	15%
Deputy Clerk	0%	10%	10%	10%	10%
Public Works Supervisor	20%	14%	14%	25%	25%
Public Works Service Technicians (2)	20%	14%	14%	25%	25%
Seasonal	-	-	1%	5%	5%

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

Summary of Revenues

Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Stormwater Utility Revenue	$ 195,526	$ 195,048	$ 209,987	$ 251,634	$ 181,303	$ 248,034	$ 237,268	-5.71%
Total Stormwater Operating Revenue	195,526	195,048	209,987	251,634	181,303	248,034	237,268	-5.71%

Summary of Expenses

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	6/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 9,700	$ 10,811	$ 27,277	$ 80,306	$ 37,294	$ 55,941	$ 81,935	2.03%
Administrative & General Expenses	29,049	26,386	58,701	33,678	32,815	43,080	28,495	-15.39%
Maintenance Expenses	-	53,742	43,393	46,000	32,954	36,000	32,250	-29.89%
Debt & Capital Related Expenses	91,500	90,100	88,213	91,650	91,650	91,650	94,588	3.21%
Total Stormwater Operating Expenses	130,249	181,039	217,584	251,634	194,713	226,670	237,268	-5.71%
Increase/(Decrease) in Equity	65,277	14,009	(7,597)	(0)	-	21,364	-	

Fund 400 - Stormwater Utility Fund
Revenue Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Stormwater Utility Revenue									
03305	Stormwater Fees	$ 192,324	$ 192,354	$ 192,350	$ 220,517	$ 180,368	$ 220,517	$ 235,263	6.69%	x
03405	Interest Income	2,098	1,512	1,222	2,500	738	1,500	1,505	-39.80%	
03505	Miscellaneous Revenue	1,104	1,183	1,760	1,100	198	500	500	-54.55%	
04800	Capital Contributions	-	-	14,655	-	-	-	-	0.00%	
03600	Surplus Applied	-	-	-	27,517	-	25,517	-	-100.00%	
Total Stormwater Utility Revenue		195,526	195,048	209,987	251,634	181,303	248,034	237,268	-5.71%	

X = assuming 6.69% rate increase effective 1/1/16

Fund 400 - Stormwater Utility Fund
Expense Summary

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits								
40000-110	Salary & Wages	$ -	$ -	$ 16,371	$ 54,592	$ 32,611	$ 48,917	$ 54,053	-0.99%
40000-120	FICA	-	-	-	4,176	4,141	6,211	4,320	3.45% (1)
40000-121	Health Insurance Premium	-	-	-	-	-	-	18,534	100.00% (1)
40000-122	Health Insurance Deductable	-	-	-	-	-	-	825	100.00% (1)
40000-123	Retirement Contribution	-	-	-	-	542	813	3,592	100.00% (1)
40000-124	Group Life Insurance	-	-	-	-	-	-	92	100.00% (1)
40000-125	Disability Insurance Premium	-	-	-	-	-	-	238	100.00% (1)
40000-128	Unifform Allowance	-	-	-	-	-	-	281	100.00% (1)
40000-220	Employee Benefits	9,700	10,811	10,906	21,538	-	-	-	-100.00%
Total Wages & Employee Benefits		9,700	10,811	27,277	80,306	37,294	55,941	81,935	2.03%
	Administrative & General Expenses								
40001-126	Travel/Training/Meetings	-	-	-	1,094	232	550	520	-52.47% (2)
40001-127	Membership Dues	-	-	-	107	94	107	126	17.76%
40001-131	Software support	-	-	-	750	596	750	750	0.00%
40001-132	Printing/Publishing/Copies	-	-	-	125	108	125	140	12.00%
40001-133	Bank/Investment Fees	-	-	-	875	325	500	688	-21.37% (2)
40001-134	Utilities	-	-	-	1,650	729	1,458	1,385	-16.06% (2)
40001-135	Telephone/Internet	-	-	-	469	318	469	362	-22.81% (2)
40001-136	Office Supplies	-	-	-	250	124	250	175	-30.00% (2)
40001-137	Postage	-	-	-	510	269	500	150	-70.60% (2)
40001-138	Equipment/Copier Maintenance	-	-	-	170	86	170	150	-11.76% (2)
40001-139	Building Maintenance	-	-	-	850	314	500	700	-17.65% (2)
40001-144	Vehicle Maintenance	-	-	-	3,000	1,847	3,000	2,000	-33.33% (2)
40001-146	Gas & Oil	-	-	-	1,680	973	1,680	1,500	-10.71% (2)
40001-152	Locating Costs (Digger Hotline)	-	-	-	125	105	125	125	0.00%
40001-412	Insurance	3,580	4,459	2,241	7,360	5,571	7,360	7,499	1.89%
40001-922	Contract/Consulting Services	9,277	6,948	6,663	9,127	17,554	20,000	7,500	-17.83% (2)
40001-923	Auditing	-	-	-	5,536	3,570	5,536	4,575	-17.36% (2)
40001-924	Garage Tools	-	-	-	-	-	-	150	100.00%
	Depreciation and Amoritization			49,796	-	-	-	-	0.00%
	Miscellaneous General Expenses	16,192	14,980	-	-	-	-	-	0.00%
Total Administrative & General Expenses		29,049	26,386	58,701	33,678	32,815	43,080	28,495	-15.39%

Stormwater Utility Fund
Expense Summary (cont.)

	Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses								
40002-138	Equipment Maintenance	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
40002-365	Capital Projects & Purchases	-	-	-	5,000	5,833	5,000	1,250	-75.00%
40002-417	Stormwater Abatement	24,313	27,742	17,393	15,000	1,121	5,000	5,000	-66.67%
Total Maintenance Expenses		50,313	53,742	43,393	46,000	32,954	36,000	32,250	-29.89%
	Debt Service								
40003-415	Principal Expense	70,000	70,000	70,000	75,000	75,000	75,000	80,000	6.67%
40003-427	Interest Expense	21,500	20,100	18,213	16,650	16,650	16,650	14,588	-12.38%
Total Debt Service		91,500	90,100	88,213	91,650	91,650	91,650	94,588	3.21%
Total Stormwater Utility Expenses		$ 180,562	$ 181,039	$ 217,584	$ 251,634	$ 194,713	$ 226,670	$ 237,268	-5.71%

Significant Variances Explanation:

(1) Beginning in 2016, all benefits are broken out by type.

(2) Decrease reflects anticipated cost of services, and change in allocation to the utility.

TAX INCREMENTAL DISTRICT (TID) NO. 1

Department Description

Tax Incremental Financing District (TID) No. 1 includes property most of the industrial and commercial properties located in Butler. The purpose of creating a TID is to provide a financing mechanism for generating economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the equalized value when created) times the tax rates for the Village, School District, Waukesha County, and Waukesha County Technical College (WCTC). This revenue is then retained for the TID rather than being distributed out to each of these taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created, the base value of the property within TID No. 1 was $14,874,500. As of January 1, 2015 the TID value was $39,789,700 which yields an increment of $24,915,200.

TID No. 1 Projects:

September 29, 2014 marked the closure of the expenditure period of TIF No. 1. No new projects will be undertaken. TIF No. 1 will officially close in 2019 once the existing debt obligations have been expired. As of January 1, 2015 the TIF has current debt obligations of $1,735,182.

TID #1 Boundary

Tax Increment District # 1
Summary of Revenues & Expenditures

Account Name	2012 Actual	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Revenues								
Tax Increment	$ 421,642	$ 416,540	$ 425,652	$ 419,983	$ 364,303	$ 419,983	$ 419,983	0.00%
Interest on Investments	1,144	808	392	1,131	-	500	873	-22.84%
Total Revenue	422,786	417,348	426,044	421,114	364,303	420,483	420,856	-0.06%
Expenditures								
Transfer to Debt Service	345,868	778,402	427,075	417,088	417,088	417,088	411,516	-1.34%
TID #1 General Expenses	-	-	-	4,026	21,471	21,471	12,800	217.93%
Total Expenditures	345,868	778,402	427,075	421,114	438,559	438,559	424,316	0.76%
Beginning Fund Balance	$ 520,698	$ 597,616	$ 236,563	$ 235,531		$ 235,531	$ 217,455	
Annual Income / (Loss)	76,918	(361,053)	(1,031)	-		(18,076)	(3,460)	
Applied surplus	-	-	-	-		-	-	
Ending Fund Balance	**$ 597,616**	**$ 236,563**	**$ 235,531**	**$ 235,531**		**$ 217,455**	**$ 213,995**	

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2015

TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	**Principal**	**Interest**	**Total**
2016	570,124	39,912	610,036
2017	480,671	34,249	514,920
2018	356,232	26,451	382,683
2019	366,821	19,100	385,921
2020	212,432	12,297	224,729
2021	123,095	6,164	129,259
2022	123,782	3,387	127,169
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	2,262,928	143,927	2,406,855

TOTAL FUTURE PAYMENTS - REVENUE DEBT			
Year	**Principal**	**Interest**	**Total**
2016	225,000	53,006	278,006
2017	255,000	44,231	299,231
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	1,305,000	165,437	1,470,437

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2015

2005 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2016	100,000	3,850	103,850
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	100,000	3,850	103,850

*Sewer Utility Funded

2005 STATE TRUST FUND LOAN			
Year	**Principal**	**Interest**	**Total**
2016	10,124	5,945	16,069
2017	10,671	5,397	16,068
2018	11,232	4,837	16,069
2019	11,821	4,247	16,068
2020	12,432	3,637	16,069
2021	13,095	2,974	16,069
2022	13,782	2,287	16,069
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	112,928	31,691	144,619

*Levy Funded

2010 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2016	80,000	14,588	94,588
2017	80,000	12,188	92,188
2018	80,000	9,588	89,588
2019	85,000	6,788	91,788
2020	90,000	3,600	93,600
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	415,000	46,752	461,752

* Stormwater Utility Funded

2011 TAXABLE REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2016	130,000	3,510	133,510
2017	130,000	1,235	131,235
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	260,000	4,745	264,745

* TIF Funded

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 1/1/2015

2012 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2016	230,000	11,330	241,330
2017	235,000	8,770	243,770
2018	240,000	5,680	245,680
2019	250,000	2,000	252,000
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	955,000	27,780	982,780

*Levy Funded

2013A G.O. NOTE			
Year	**Principal**	**Interest**	**Total**
2016	20,000	689	20,689
2017	25,000	6,659	31,659
2018	25,000	6,346	31,346
2019	20,000	6,065	26,065
2020	110,000	5,060	115,060
2021	110,000	3,190	113,190
2022	110,000	1,100	111,100
2023	-	-	-
2024	-	-	-
	420,000	29,109	449,109

* Levy Funded

2007 CDA LEASE REVENUE BOND			
Year	**Principal**	**Interest**	**Total**
2016	225,000	53,006	278,006
2017	255,000	44,231	299,231
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	1,305,000	165,437	1,470,437

*TIF Funded

OUTSTANDING DEBT OBLIGATION BY FUND

TOTAL DEBT OUTSTANDING - 1/1/2015
GO & Revenue Debt Principal & Interest

	Total	Levy	TID	Sewer	Storm
2016	888,042	278,088	411,516	103,850	94,588
2017	814,151	291,497	430,466		92,188
2018	691,714	293,095	309,031		89,588
2019	683,677	294,133	297,756		91,788
2020	511,142	131,129	286,413		93,600
2021	129,259	129,259			
2022	127,169	127,169			
2023	16,069	16,069			
2024	16,069	16,069			
Totals	3,877,292	1,576,508	1,735,182	103,850	461,752

2016 Budget
Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Village Administrator					
Salary & Wages	35,438	15,750	15,750	11,813	78,750
Village Administrator Totals	35,438	15,750	15,750	11,813	78,750
Finance/Treasurer					
Salary & Wages	14,813	6,584	6,584	4,938	32,918
Finance/Treasurer Totals	14,813	6,584	6,584	4,938	32,918
Clerk/Elections					
Salary & Wages	17,883	2,555	2,555	2,555	25,547
Clerk/Elections Totals	17,883	2,555	2,555	2,555	25,547
Court					
Salary & Wages	28,860	-	-	-	28,860
Court Totals	28,860	-	-	-	28,860
Police:					
Salary & Wages	585,657	-	-	-	585,657
Administrative Assistant Wages	17,703	-	-	-	17,703
Community Service Officer Wages	9,335	-	-	-	9,335
Police Total	612,694	-	-	-	612,694

2016 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Public Works:					
Salary & Wages	41,154	36,306	35,700	34,488	147,647
Seasonal Wages	4,420	260	260	260	5,200
Public Works Total	45,574	36,566	35,960	34,748	152,847
Library:					
Salary & Wages	71,311	-	-	-	71,311
Library Total	71,311	-	-	-	71,311
Accumulated Totals	$ 826,573	$ 61,454	$ 60,848	$ 54,053	$ 1,002,928

2016 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Village Administrator					
FICA	2,711	1,205	1,205	904	6,024
Health Insurance Premium	4,134	1,837	1,837	1,378	9,187
Health Insurance Deductible	225	100	100	75	500
Retirement Contribution	2,339	1,040	1,040	780	5,198
Group Life Insurance Premium	22	10	10	7	48
Disability Insurance Premium	119	53	53	40	265
Village Administrator Totals	9,550	4,244	4,244	3,183	21,222
Finance/Treasurer					
FICA	1,133	504	504	378	2,518
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	978	435	435	326	2,173
Group Life Insurance Premium	-	-	-	-	-
Disability Insurance Premium	-	-	-	-	-
Finance/Treasurer Totals	2,111	938	938	704	4,691
Clerk/Elections					
FICA	1,368	195	195	195	1,954
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	1,180	169	169	169	1,686
Group Life Insurance Premium	109	16	16	16	156
Disability Insurance Premium	-	-	-	-	-
Clerk/Elections Totals	2,658	380	380	380	3,797

2016 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Court					
FICA	2,208	-	-	-	2,208
Health Insurance Premium	5,512	-	-	-	5,512
Health Insurance Deductible	300	-	-	-	300
Retirement Contribution	1,905	-	-	-	1,905
Group Life Insurance Premium	130	-	-	-	130
Disability Insurance Premium	159	-	-	-	159
Court Totals	10,213	-	-	-	10,213
Police:					
FICA	46,871	-	-	-	46,871
Health Insurance Premium	150,106	-	-	-	150,106
Health Insurance Deductible	6,700	-	-	-	6,700
Retirement Contribution	52,714	-	-	-	52,714
Group Life Insurance Premium	1,050	-	-	-	1,050
Disability Insurance Premium	2,222	-	-	-	2,222
Safety & Uniform Allowance	4,200	-	-	-	4,200
Police Total	263,863	-	-	-	263,863

2016 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
Public Works					
FICA	3,162	2,844	2,844	2,844	11,693
Health Insurance Premium	17,156	17,156	17,156	17,156	68,622
Health Insurance Deductible	750	750	750	750	3,000
Retirement Contribution	2,318	2,318	2,318	2,318	9,273
Group Life Insurance Premium	69	69	69	69	276
Disability Insurance Premium	198	198	198	198	794
Safety & Uniform Allowance	281	281	281	281	1,125
Public Works Total	23,934	23,616	23,616	23,616	94,783
Library:					
FICA	5,455	-	-	-	5,455
Health Insurance Premium	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-
Retirement Contribution	3,238	-	-	-	3,238
Group Life Insurance Premium	205	-	-	-	205
Disability Insurance Premium	-	-	-	-	-
Library Total	8,898	-	-	-	8,898
Accumulated Totals	$ 321,227	$ 29,178	$ 29,178	$ 27,883	$ 407,466

2016 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Village Administrator:												
Village Administrator/Clerk	78,750	-	-	78,750	6,024	5,198	9,187	500	48	265	-	99,972
Total	78,750	-	-	78,750	6,024	5,198	9,187	500	48	265	-	99,972
Finance/Treasurer:												
Treasurer	32,918	-	-	32,918	2,518	2,173	-	-	-	-	-	37,609
Total	32,918	-	-	32,918	2,518	2,173	-	-	-	-	-	37,609
Clerk/Elections:												
Deputy Clerk	24,336	1,211	-	25,547	1,954	1,686	-	-	156	-	-	29,344
Total	24,336	1,211	-	25,547	1,954	1,686	-	-	156	-	-	29,344
								28,951				
Court:												
Court Clerk	26,554	2,306	-	28,860	2,208	1,905	5,512	300	130	159	-	39,073
Total	26,554	2,306	-	28,860	2,208	1,905	5,512	300	130	159	-	39,073
Police:												
Police Chief	81,985	-	1,577	83,562	6,392	7,855	22,874	1,000	84	265	500	122,532
Lieutenant/Detective	75,861	-	1,459	77,320	5,915	7,268	-	-	195	265	500	91,463
Police Officer	68,209	4,434	1,537	74,180	5,675	6,412	22,874	1,000	72	265	500	110,977
Police Officer	68,209	4,434	1,932	74,575	5,705	6,412	22,874	1,000	72	265	500	111,402
Police Officer	68,209	4,434	2,137	74,780	5,721	6,412	22,874	1,000	384	265	500	111,935
Police Officer	62,690	4,075	1,956	68,720	5,257	5,893	9,187	500	36	265	500	90,358
Police Officer	68,209	4,434	2,307	74,950	5,734	6,412	22,874	1,000	84	265	500	111,818
Police Officer	51,945	3,376	2,249	57,570	4,404	4,883	22,874	1,000	36	264	500	91,531
Administrative Assistant	17,703	-	-	17,703	1,354	1,168	3,675	200	86	106	-	24,292
Community Service Officer	9,335	-	-	9,335	714	-	-	-	-	-	200	10,249
Total	572,357	25,186	15,152	612,694	46,871	52,714	150,106	6,700	1,050	2,222	4,200	876,557
Public Works:												
DPW Supervisor	55,607	4,973	-	60,580	4,634	3,998	22,874	1,000	168	265	375	93,894
Service Worker	40,353	3,608	-	43,961	3,363	2,663	22,874	1,000	72	265	375	74,573
Service Worker	39,568	3,538	-	43,106	3,298	2,611	22,874	1,000	36	265	375	73,565
Seasonal	5,200	-	-	5,200	398	-	-	-	-	-	-	5,598
Total	140,728	12,119	-	152,847	11,693	9,273	68,622	3,000	276	794	1,125	247,630
Library:												
Library Director	25,155	-	-	25,155	1,924	1,660	-	-	117	-	-	28,857
Assistant Director	7,810	-	-	7,810	597	-	-	-	-	-	-	8,408
Library Assistant	7,004	-	-	7,004	536	-	-	-	-	-	-	7,540
Library Assistant	9,343	-	-	9,343	715	617	-	-	24	-	-	10,699
Library Assistant	8,020	-	-	8,020	614	529	-	-	64	-	-	9,227
Library Assistant	5,304	-	-	5,304	406	-	-	-	-	-	-	5,710
Children's Services	6,542	-	-	6,542	500	432	-	-	-	-	-	7,474
Shelver	2,132	-	-	2,132	163	-	-	-	-	-	-	2,295
Total	71,311	-	-	71,311	5,455	3,238	-	-	205	-	-	80,209
Accumulated Totals	**946,954**	**40,822**	**15,152**	**1,002,928**	**76,724**	**76,186**	**233,428**	**10,500**	**1,864**	**3,439**	**5,325**	**1,410,394**

2016 Budget
Personnel Wage & Benefits - Utility Fund Allocation

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

Expense Account Cost Distribution to Utility Funds

			Expense Allocation			
Department	Account Description	Total Budget	General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	$ 3,135	1,724	470	470	470
Administrator	Membership Dues	$ 820	451	123	123	123
Finance/Treasurer	Accounting/utility software	$ 3,000	750	750	750	750
Finance/Treasurer	Bank/Investment Fees	$ 2,750	688	688	688	688
Finance/Treasurer	Training/Travel/Meetings	$ 500	250	100	100	50
Finance/Treasurer	Membership Dues	$ 25	13	5	5	3
Village Hall	Postage	$ 1,500	1,050	150	150	150
Village Hall	Printing/Publishing/Copies	$ 2,800	1,960	420	280	140
Village Hall	Equipment/Copier Maintenance	$ 3,000	2,100	450	300	150
Village Hall	Office Supplies	$ 3,500	2,450	525	350	175
Village Hall	Telephone/internet	$ 3,435	2,405	515	344	172
Village Hall	Building Maintenance	$ 14,000	9,800	2,100	1,400	700
Public Works	DPW Travel/Training/Meetings	$ 500	275	75	75	75
Public Works	Licensing and Testing	$ 180	99	27	27	27
Public Works	DPW Phone - mainline/cellphones/internet	$ 1,900	1,330	190	190	190
Public Works	Gas & Oil	$ 15,000	10,500	1,500	1,500	1,500
Public Works	Garage Toos	$ 1,500	1,050	150	150	150
Public Works	Vehicle Materials & Maintenance	$ 20,000	13,000	3,000	2,000	2,000
Public Works	Locating Costs (Digger Hotline)	$ 500	125	125	125	125
Insurance	Insurance		52,492	7,499	7,499	7,499
Contracted Services	Audit services	$ 32,000	12,775	8,275	5,475	5,475
Contracted Services	IT Support Services	$ 5,000	3,500	500	500	500
Contracted Services	Engineering Services	$ 20,000	3,000	2,000	8,000	7,000
	Totals	$ 135,045	$ 121,785	$ 29,637	$ 30,500	$ 28,111

Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total	General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	100%	55%	15%	15%	15%
Administrator	Membership Dues	100%	55%	15%	15%	15%
Finance/Treasurer	Accounting/utility software	100%	25%	25%	25%	25%
Finance/Treasurer	Bank/Investment Fees	100%	25%	25%	25%	25%
Finance/Treasurer	Training/Travel/Meetings	100%	50%	20%	20%	10%
Finance/Treasurer	Membership Dues	100%	50%	20%	20%	10%
Village Hall	Postage	100%	70%	10%	10%	10%
Village Hall	Printing/Publishing Copies	100%	70%	15%	10%	5%
Village Hall	Equipment/Copier Maintenance	100%	70%	15%	10%	5%
Village Hall	Office Supplies	100%	70%	15%	10%	5%
Village Hall	Telephone/internet	100%	70%	15%	10%	5%
Village Hall	Building Maintenance	100%	70%	15%	10%	5%
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%
Public Works	Licensing and Testing	100%	55%	15%	15%	15%
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%
Public Works	Gas & Oil	100%	70%	10%	10%	10%
Public Works	Garage Toos	100%	70%	10%	10%	10%
Public Works	Vehicle Materials & Maintenance	100%	65%	15%	10%	10%
Public Works	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%
Insurance	Insurance (excludes SIF deductible)	100%	70%	10%	10%	10%
Contracted Services	Audit services	Allocation determined by Baker Tilly				
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	15%	10%	40%	35%

Deposits and Investments

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

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

Capital Assets

Capital assets are defined by the government as assets with an initial cost of more than $2,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Balanced Budget Definition

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

Fund Balance

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

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

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

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

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

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

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

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

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

Miscellaneous Licenses/Permits:			
7-4-4(c)	**Direct Seller/Transient Merchant/Solicitor**	$50.00	Plus 40% Admin Fee per week NOT pro-rated
7-4-9 (a)	**Special Event Vending**	$20.00	per event
7-5-1	**Large Assemblies**		
	a) 1,000-2,499 people	$1,500.00	
	c) Over 2,500 people	$2,000.00	
7-6-1	**Fireworks Permit**		
7-7-1(b)	**Street Use Permit**	$25.00	per event
7-8-8	**Adult Oriented Establishments**	$25.00	annually
	a) Adult Oriented Employment License	$50.00	annually
7-10-4	**Coin, Precious Stone Dealer**	$100.00	annually
7-11-2(j)	**Misc.**		
	a) Processions, Parades, Runs, Bicycle Races	$100.00	per event
	b) Amusement Device / Game License	$35.00 per machine/game	annually
8-1-5©	**Natural Lawn Permit**	$40.00	
8-1-12	**Nuisance-Type Business Permit**	$150.00	annually
9-1-25	**Hydrant Permit**	$175.00 Service Charge + $2.55 per 1,000 gallons	
9-1-53 (e)	**Private Well Operation Permit**	$75.00	every 5-years
10-1-33 (g)	**Special Parking Privilege Permit**	$30.00	per Quarter
10-1-36 (c)	**Meter Alternative (south lot)**	$35.00	per Quarter
7-1-22	**Beekeeping Permit**	$25.00	annually

Park and Recreation Fees:			
12-1-1 (d)	**Softball Team Registration Fee**	$295.00	
	a) Individual Player Fees:		
	Resident	$5.00	
	Work in Butler	$10.00	
	Non-Resident	$15.00	
	b) Little League Baseball Diamond Rental	$100 per field, per season	
	c) Baseball Diamond Rental	$10.00	per hour
	d) Baseball/Softball Tournament Diamond Rental (All Weekend)		
	1 diamond	$250.00	
	2 diamonds	$350.00	
	3 diamonds	$465.00	
	Rain date reservation Fee (non-refundable)	$125.00	
	Horseshoe Team Registration Fee		
	a) Individual Player Fees:	$20.00	
12-1-6	**Community Building Rental**		
	a) Resident		
	Week Day	$60.00 + $175.00 refundable deposit	
	Weekend	$165.00 + $175.00 refundable deposit	
	b) Non-Resident		
	Week Day	$100.00 + $500.00 refundable deposit	
	Weekend	$265.00 + $500.00 refundable deposit	

FEE SCHEDULE

Zoning/Land Use Fees:			
This portion of the fee schedule covers the costs for the Building Inspector's review for zoning permit applications and answering zoning questions.			
	ADMINISTRATIVE FEE	40% of the TOTAL PERMIT FEE is added	
	Zoning Permit		
	Residential (1 and 2 Family & Multi-Family Units)		
	a) New Dwelling	$100.00	Plus 40% Admin Fee
	b) Additions and Alterations	$70.00	
	c) Accessory Building, Fences, and Pools	$45.00	
	Commercial/Industrial		
	a) New Building	$180.00	
	b) Additions and Alterations	$120.00	
	c) Change in Occupancy	$80.00	

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

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
15-1-2	**Building Code Permits:**		
	Residential 1 and 2 Family Units:		
	New Structure or Addition (+ zoning permit)	$0.25 per sq. ft. for all floor areas ($100 minimum)	Plus 40% Admin Fee
	Erosion Control		
	a) New Structure	$125.00	
	b) Addition	$75.00	
	Remodel/Alterations (+ zoning permit)	$10.00 per $1,000 pf project valuation ($60.00 minimum)	
	Accessory Structure or Deck (+ zoning permit)	$0.20 per sq. ft. for all areas ($75 minimum)	
	Occupancy Permit (per unit)	$60.00	
	a) Temporary	$75.00	
	Early Start Permit (footings and foundations)	$150.00	
	Plumbing	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement & Misc. Items	$12.00 per thousand of plumbing project valuation ($55.00 minimum)	
	Electrical	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement and Misc. Items	$12.00 per thousand of electrical project valuation ($55.00 minimum)	
	HVAC	$40.00 base fee + $0.05 per sq. ft. ($55.00 minimum)	
	a) Replacement and Misc. Items	$12.00 per thousand of HVAC project valuation ($55.00 minimum)	
	Razing Fee	$100.00 for the first 1,000 sq. ft. of floor area + $60.00 per 1,000 sq. ft. of floor area thereafter	
	Other (siding, roofing etc.)	$50.00 minimum	
	State Seal	$35.00	

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
	Commercial/Industrial and Residential (3 or more) Units:		
	New Structure or Addition (+ zoning permit)		$250 minimum permit fee for items a) through h) Plus 40% Admin Fee
	a) Multi-Family Residential, Motels, CBRF, Daycare	$0.25/sq. ft.	
	b) Mercantile, Restaurant, Tavern, Assembly Halls, Churches, Offices	$0.25/sq. ft.	
	c) Schools Institutional, Hospitals	$0.27/sq. ft.	
	d) Manufacturing or Industrial (offices to follow fees in b. above)	$0.22/sq. ft.	
	e) Vehicle & Small Engine Repair, Parking & Storage, Auto Body	$0.27/sq. ft.	
	f) Warehouse, Mini-Warehouse, Building Shells* for Multi-Tenant Buildings	$0.15/sq. ft.	
	g) Build-Out*	See above fees	
	h) Special Occupancies (outdoor pools, towers, tents, etc.)	$0.15/sq. ft.	
	Erosion Control	$225.00 for the first acre then $115.00 per acre thereof	Plus 40% Admin Fee
	Remodel	$13.00 per $1,000 pf project valuation ($130.00 minimum)	
	Occupancy Permit (per unit)	$100.00	
	a) Temporary	$80.00	
	b) Change of Use	$80.00	
	Plumbing	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement & Misc. Items	$13.00 per thousand of plumbing project valuation ($75.00 minimum)	
	Electrical	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement and Misc. Items	$13.00 per thousand of electrical project valuation ($75.00 minimum)	
	HVAC	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	
	a) Replacement and Misc. Items	$13.00 per thousand of HVAC project valuation ($75.00 minimum)	
	Commercial Plan Review	Certified Municipality per COMM 2.31	

Building, Electrical, Plumbing, HVAC Permit Fees: (continued)			
	Fire Suppression Systems	$50.00 base fee + $0.05 per sq. ft. ($75.00 minimum)	Plus 40% Admin Fee
	Early Start Permit (footings and foundations)	$250.00	
	Razing Fee	$125.00 for the first 1,000 sq. ft. of floor area + $70.00 per 1,000 sq. ft. of floor area thereafter	
	Other	$80.00 minimum	
	Miscellaneous Permit/Inspection/Review/License Fees:		
	Minimum Permit Fee	$50.00 + Admin Fee	
	Re-Inspection Fee	$50.00 + Admin Fee	each
	Failure to Call for Inspection	$50.00 + Admin Fee	each
13-1-52 (e)	**Planned Unit Development**	$300 + Actual legal/engineering costs	
13-1-63	**Conditional Use Permit Application**	$300.00	
13-1-181	**Re-Zoning Requests**	$300.00	
13-1-190	**Appeal to the Board of Appeals**	$250.00	
13-1-193	**Variance Request**	$350.00	
	a) Variance Request (after project is complete)	$500.00	
14-1-8	**Surveys & Plats**		
	a) Certified Survey Map	$100.00 + Village Expense	
	b) Preliminary Plat	$300.00 + Village Expense	
	c) Final Plat	$500.00 + Village Expense	
15-4-8	Storage Tank Permit	$150.00 + Village Expense	
15-6-4(b)(1)	Property Maintenance Hearing at Village Board	$100.00	
15-6-10(a)	Rooming House License	$100.00 Annually + $20.00 per room	

GLOSSARY OF TERMS

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

ACCRUAL BASIS: A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

CAPITAL ASSET: Assets with an initial cost exceeding $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.

GLOSSARY OF TERMS

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Butler's local fiscal year is January 1-December 30. The federal fiscal year is October 1-September 30.

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

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

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

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

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

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

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

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

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

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

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

GRANT: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

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

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

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

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

LEAGUE: Wisconsin League of Municipalities

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

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

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

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

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

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

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

MMSD: Milwaukee Metropolitan Sewerage District

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

OPEB: Other Post-Employment Benefits

OPERATING REVENUE: Funds the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

OPERATING EXPENSES: The cost for personnel, materials and equipment required for a department to function.

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

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

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

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

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

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

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

REVALUATION: Every 5 years the Village Assessor reviews residential and some commercial property values to determine if assessed values should be changed from those submitted from the assessor.

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

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

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

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

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. A collection of accounts used to capture revenue related to property tax (including TIF).

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

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

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

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

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

UNRESERVED FUND BALANCE: In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.
USER CHARGE/FEE: The payment for direct receipt of a public service by the party benefiting from the service

WCMA: Wisconsin City/County Management Association

WDNR: Wisconsin Department of Natural Resources

WDOT: Wisconsin Department of Transportation