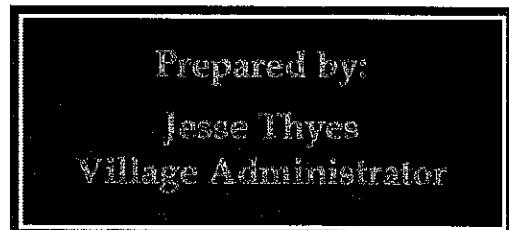


VILLAGE OF BUTLER, WISCONSIN

2014 OPERATING BUDGET



2014 OPERATING BUDGET

Village of Butler, Wisconsin

January 1, 2014 to December 31, 2014

VILLAGE OFFICIALS

Village President

Richard A. Ensslin (15)

Village Trustees

At-Large: William Benjamin (15)
At-Large: Jeanne Briggs (14)
At-Large: Dave Hesselgrave (14)
At-Large: Susan Hesselgrave (14)
At-Large: Paul Kasdorf (15)
At-Large: Jodi Kessel Szpiszar (15)

Village Administration/Department Heads

Jesse Thyes - Village Administrator/Clerk

Barb Spinney - Village Treasurer

Carolyn Jahnke - Deputy Clerk

Jim Bremberger - Public Works Supervisor

David Wentlandt - Chief of Police

Ronald Worgull - Fire Chief

Gale Durenberger - Librarian

John Macy - Village Attorney

R.A. Smith - Village Engineer

Independent Inspections - Village Building Inspector

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Village Of Butler, Wisconsin

Mission Statement

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

The Village of Butler is "A good place to start and a great place to stay".

Value Statement

The employees of the Village of Butler, Wisconsin, through cooperation and teamwork, are committed to provide the highest level of service with honesty and integrity to the community we serve.

We will take pride in providing effective, dependable services while striving to achieve excellence through vision, planning and innovation.

INTRODUCTION

Mission of this Document

The Village of Butler budget document is intended to inform and enhance the citizens understanding of the budget process and the services they receive. It is also vital that the Village Board is provided with the information they need to ensure the budget reflects public interest and is structurally correct. Therefore, it is critical this document serves the following four functions:

Acts as a Policy Document

All budgets reflect decisions about a variety of policy issues such as whom to tax and how much, what new programs to fund, and what programs to reduce or terminate. It is in this context that the budget functions as a policy document in that decisions made within the budget reflect the general principles or plans that guide actions taken for the future.

Serves as a Legally Required Financial Planning Tool

Traditionally the budget has always been used as a financial planning tool. To this end, the budget is a requirement by Section 3-1-3 of the Village Code. The budget is the legal authority to expend public funds and controls these expenditures by limiting the amount of the appropriation on a program basis. In order to conform to Governmental Accounting Standards Board Statement 34 (GASB 34) and changes to the Wisconsin Administrative Code the 2005 budget was converted to reflect nine expenditure types. The nine expenditure types are (1) Public Safety, (2) Public Works, (3) Health and Social Services, (4) Culture and Recreation, (5) Community and Economic Development, (6) General Government, (7) Debt Service, (8) Capital Projects and (9) Business Type activities. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Adopted budgets may either be prepared on a cash basis or on a basis consistent with generally accepted accounting principles (e.g., an accrual accounting basis).

Functions as an Operational Tool

This budget addresses areas that may not be included in traditional budget documents. These include debt management, capital spending plans, and the incorporation of programmed capital expenditures.

INTRODUCTION

Acts as a Communication Device

The budget process provides a unique opportunity to allow and encourage public review of Village operations. This budget describes the activities of the Village, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

The budget process also looks to reassess objectives, goals, and the means for accomplishing them. It is through this effort that the budget is arguably the single most important policy document produced each year.

Organization of Document

Executive Overview

This section includes the Village Administrator's budget message, which is intended to articulate priorities, issues, and any major changes in Village services for the upcoming budget year.

Budget Summary

This section includes a summary of the Village's major revenues and expenditures, which are intended to provide an overview of the total resources budgeted by the Village. Also included are discussions on revenues, capital projects and a consolidated debt overview. The following funds are summarized - general fund (police, Fire, administration, etc), debt service fund, enterprise funds (e.g., water, sanitary sewer and stormwater) and special revenue funds (tax increment finance funds).

Glossary

A glossary has been included in this document to assist the reader with any terminology (including abbreviations and acronyms) that is not readily understood.

Miscellaneous

This section is used for referencing sections with the budget summary. This section includes everything from the Village zoning map to the most recent valuations.

INTRODUCTION

History of Butler

During the fall of 1909 and early 1910...

Two men from Milwaukee, Sparta and North Western Railway, a division of the Chicago & North Western Railway, visited farmers on the east side of 124th Street - farmers named Foley, Lieb, Van de Plasche, Clarke, Etzel, and Gross and offered to buy their farmland to establish railroad yards as an adjunct to an outer belt line around Milwaukee.

The "New Butler" railroad yards represented one of the most extensive and costly railway projects executed in the midwest for years. The end result - the railroad town of "New" Butler. When George and Jennie Clarke sold the west 45 acres of their farm to the Railroad for \$18,000.00 they reserved the right to move their house off the land before March of 1910. The house was moved across the fields of rollers pulled by animal power to its present site on the family's ancestral farm. Following the move, the house was remodeled, and an east wing was added where the old summer kitchen originally stood. Their last child, Thomas, was born here in 1910.

In 1911 "New Butler" was established in Waukesha County immediately west of 124th Street. It was incorporated in May, 1913 with a population of 200.

Government

The Village President is elected to two (2) year terms and the six (6) Village Trustees members are elected to staggered four (4) year terms. The Village of Butler has combined the Administrator and Clerk position to create the Village of Butler Administrator/Clerk title which acts as the chief administrative officer for the Village. The Village Administrator/Clerk is appointed by the Village Trustees to serve the needs of the community.

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

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

INTRODUCTION

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

The Village of Butler has a successful TIF (Tax Incremental Financing District) located in the industrial and commercial zones of the South half of the Village. The District owns two significant properties and is marketing the properties for retail/flex tech industrial development. The district is managed by the Community Development Authority which oversees the development opportunities and strategic development and redevelopment of the district.

Financial Structure

The Village of Butler operates on a calendar year operation. The Village's accounting and budgeting systems are organized and operated on a fund basis. Where a business typically combines the results of the operations of all its subsidiaries into one consolidated report, the Village of Butler creates a separate report for each one of its groups of funds. A fund is defined as an accounting entity with a self-balancing set of accounts.

Each fund receives revenue from different sources and functions as if it were a self-contained business with its own set of accounts and financial reports. The revenues from that fund, plus any appropriate transfers of revenue from other funds cover the expenditures from each fund. As a result of the fund structure, the Village of Butler does not have a single bottom line, but multiple bottom lines - one bottom line for each fund.

The fund structure serves the following two main functions:

- 1) The separation of funds helps ensure that earmarked revenue is being spent appropriately. For example, because individual funds are smaller, less complicated and have their own reports, it is easier to track or match revenues with expenditures. This task would be far more difficult if the Village had one (1) large undifferentiated fund.
- 2) Fiscal control is a key element of a fund structure. Not only should the budget balance, surpluses in one fund should not be used to cover deficits in other funds. Thus, the fund structure forces governments to meet a more exacting standard of balance than private sector organizations.

INTRODUCTION

Types of Funds

The Village of Butler groups all of its funds into three (3) broad categories depending on the nature of the fund. **Governmental Funds** are used to account for the Village's governmental type activities; **Proprietary Funds** account for the Village's business type activities; and **Fiduciary Funds** are used to account for activities when the Village acts in an agent or fiduciary capacity. Listed below are the categories used by the Village and the basic types of funds for each category.

Governmental Funds

General Fund is the operating fund of the Village. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund accounted for are in this fund.

Special Revenue Funds are used to account for revenues derived from specific sources required by law to be accounted for in separate funds.

Debt Service Fund is used to account for legally mandated reserves and the payment of interest and principal on the Village's general long-term debt.

Capital Project Funds are used to account for all resources used in the acquisition or construction of capital facilities.

Proprietary Funds

Enterprise Funds are used to account for operations and activities that are financed and operated in a manner similar to private business, where costs of providing the service are expected to be financed through user charges.

Internal Service Funds are used to finance and account for services and commodities furnished by designated departments to other departments of the Village. Currently, the Village of Butler does not have an Internal Service Fund established.

Fiduciary Funds

Non-Expendable/Expendable Trust Funds are used to account for assets held by the Village in a trustee capacity for other governments, organizations or other funds.

Preliminary Budget

The Village Administrator has prepared a proposed operating budget to present to the Village Trustees in November. The Village Staff, Village Trustees and interested public then conducts a series of Board meetings to review the information and discuss amendments.

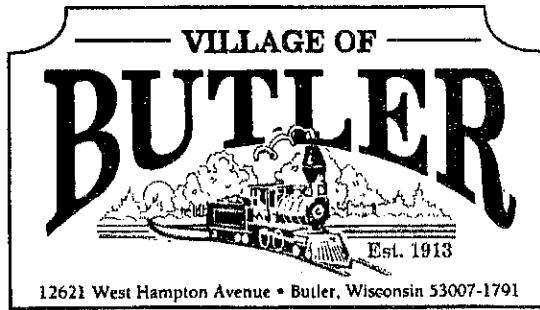
It is important to note that the Village Board conducts a public hearing before any formal action is taken on the budget. This allows the citizens of Butler an opportunity to voice any concerns they may have over the Village's budget. The Citizens of Butler are also invited to all budget sessions.

Amending the Budget

Due to certain unforeseen events it may become necessary to modify the adopted budget. A formal budget amendment can bring about change in the total appropriation for a department or fund and has to be approved by the Village Board.

VILLAGE OF BUTLER 2014 BUDGET TIMELINE

Due Date	Responsibility	Action
August 12, 2013	Village Administrator	Distribute Timeline/Budget Worksheets/5-year Capital Plan to Dept. Heads
September 13, 2013	Department Heads	Submit completed worksheets and 5-year Capital Plan requests to Administrator
September 13-27, 2013	Village Administrator & Department Heads	Review/Adjust Department budgets
September 13-27, 2013	Village Administrator	Compile & assemble (DRAFT) 2014 Budget and 5-year Capital Plan
September 17, 2013	Village Board Meeting	Review Debt Service obligations and discuss possible Levy Adjustment
October 1, 2013	Village Finance Committee	Review Debt Service & Utilities
October 1, 2013	Village Board Meeting	Elected Officials to set a Public Hearing date
Week of October 7th	Village Administrator	Post hearing notice to comply with statutory publication requirements
October 15, 2013	Village Board Meeting	Review Revenues, and 5-Year Capital Plan
Week of October 21st	Special Village Board Meeting	Budget Session (IF NEEDED)
Week of October 28th	Special Village Board Meeting	Budget Session (IF NEEDED)
November 5, 2013	Village Board Meeting	Review 2014 General Fund
Week of November 11th	Special Village Board Meeting	Budget Session (IF NEEDED)
November 19, 2012	Village Board Meeting	Public Hearing & Adoption of 2014 Budget



November 19, 2013

To: Village President Ensslin
Village Board of Trustees
Residents of the Village of Butler

RE: 2014 Executive Summary (Management Discussion & Analysis)

Honorable President Ensslin, Village Trustees and Residents

I respectfully present the proposed budget for the Village of Butler for the 2014 budget year. As the Village's financial and spending plan for the year, the adoption of the budget is undoubtedly the single-most important action taken by the Village President and Village Trustees each year. Once adopted, the budget will authorize resources and establish a direction for our programs and services for the coming year. This budget book is intended to serve as an effective policy document, financial planning tool, operational tool and communication device.

2013 – Year in Review

2013 was the centennial of the Village's incorporation. Many events occurred throughout the year. Overall the centennial celebration was a huge success.

2013 also witnessed several significant personnel changes for the Village. The Department of Public Works (DPW) has a new Supervisor and the Police Department has a new Chief. A new Crewperson came on board with the DPW as well. Towards year end recruitment processes were initiated for a yet another new DPW crewperson, a new police officer, as well as for a new Village Administrator/Clerk. 2014 will bring several new faces to the Village's staff.

Development activity within the Village maintained a slow pace overall; however several large industrial projects occurred during 2013. The Village continued to market its vacant properties with some success and anxiously await the redevelopment of the property at 124th Street and (formerly) Ruby Avenue in 2014.

Capital projects were primarily equipment replacement related in 2013, so while there is not a highly visible project to report about the Village will be able to continue to render reliable and efficient services.

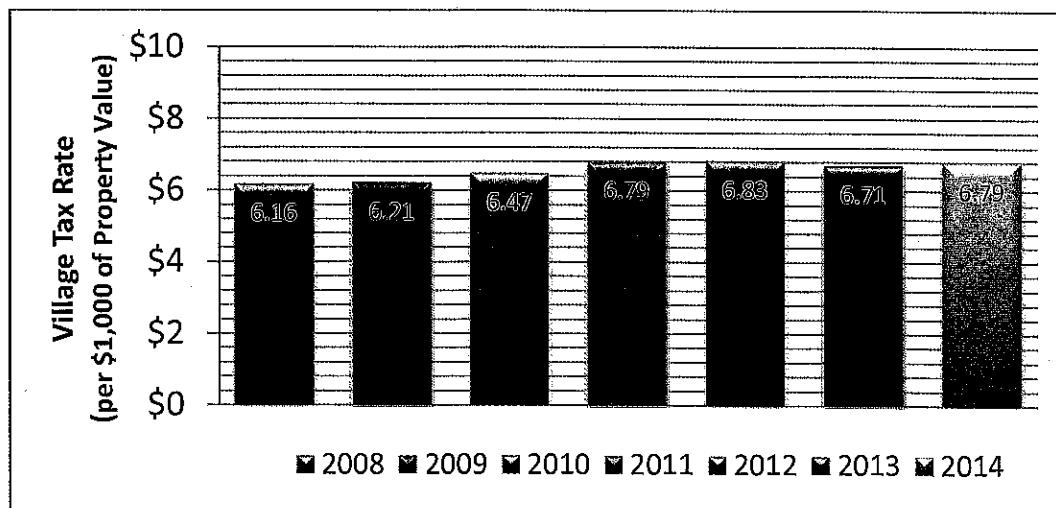
2014 Preliminary Budget Process

State law once again essentially freezes the Village's ability to increase its' property tax levy for 2014. There are, however, exceptions included within the law specifically for debt service payments or net new construction value. For 2014 the Village of Butler did not utilize either exception, therefore Department Heads were directed to prepare a "zero increase" budget request (if possible) and to identify any potential savings opportunities. After reviewing the proposed budgets and making the appropriate amendments, the Village Administrator compiled the 2014 Budget.

2014 Budget Highlights

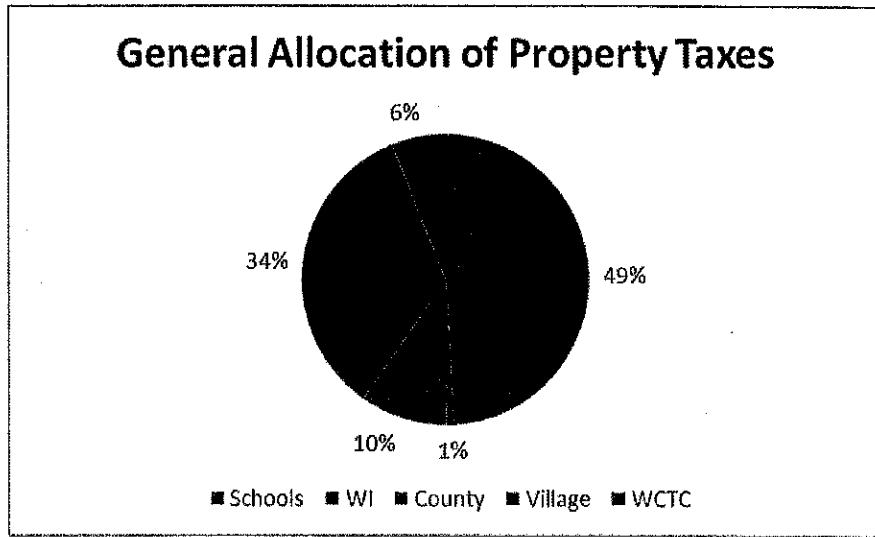
The 2014 Budget contains a slight decrease to General Fund Expenditures overall, with the largest reduction coming via a proposed restructuring of the Police Department organizational chart.

The 2014 budget calls for a Village tax rate of \$6.79 (before state aids) which would be a increase of 8 cents from the 2013 Budget tax rate of \$6.71. The proposed taxes levied against real and personal property in 2014 will generate \$1,508,900 which is once again a 0% increase over the previous year. The slight increase in the Village's tax rate is due to a lower overall assessed value of properties. The 2013 fluctuation was due to the Hampton Regency apartments no longer being considered a tax exempt property. The recent historical trend of the Village's tax rate is shown in the table below.



There are two different overall tax rates that are calculated for properties within the Village of Butler. One rate is for those properties within the Sussex Hamilton School District, which is a majority of the Village. A different tax rate

is calculated for those properties in the Menomonee Falls School District. The overall tax rate is a culmination of the following entities; Village of Butler, Waukesha County, State of Wisconsin, Waukesha County Technical College District, and a School District (either Hamilton or Menomonee Falls)



As illustrated in the graphic shown above, about 1/3 or 34% of the total tax bill that a resident pays actually stays with the Village. The remainder of the property tax bill that is paid is divided among the other taxing jurisdictions including; the school districts, Waukesha County, the local Technical College district, and the State of Wisconsin.

Property Values not only play a role in creating the Village's tax rate, but they also are a key factor in establishing the Village's ability to borrow funds. The valuations chart, shown below, illustrates a slight decrease of total actual valuation to **\$243,104,370** (2013) from **\$245,818,480** (2012). This decrease translates to a bonding capacity limit of \$12,155,218 (5% of the actual valuation). The Village currently has an outstanding general obligation debt of approximately \$3,300,000.

Valuation Trends Table:

Valuation Year	Assessed Valuation	Equalized Valuation	Assessment Ratio	TIF District #1 Equalized
2013	243,104,370	234,060,400	1.03	35,415,100
2012	245,818,480	234,172,500	1.05	34,856,100
2011	242,294,330	234,430,800	1.03	35,492,400
2010	243,508,280	230,597,000	1.03	35,109,200
2009	243,298,930	254,347,200	0.956524799	32,346,900
2008	247,619,610	260,782,227	0.949526401	30,414,700
2007	245,369,020	262,370,700	0.935199527	31,062,400
2006	191,441,240	253,031,400	0.756586327	31,319,800

Debt Management

Funds were borrowed during the budget year 2013 to carry out the Capital Projects plan for 2013 through 2015. The proposed borrowing is within the bonding capacity allowed per State Statutes.

A brief look back at the Village's long-term debt scenario shows two significant cost saving actions over the recent years. In the fall of 2011, the Village borrowed General Obligation debt to refinance a 2007 State Trust Fund Loan that was taken out for projects within The Tax Incremental Financing District. It should be noted that this refinancing will benefit the Tax Incremental Financing District's debt service. Secondly, the Village's 2009 State Trust Fund Loan was refinanced in 2012 for an estimated savings of \$52,000 which will be realized over the next seven years (average annual savings of \$7,500 per year).

Ongoing management of the Village's debt will be paramount in the overall budgeting process for future years.

Capital Improvement Plan

The 2014 budget year has a capital projects plan of \$86,272. Once again the plan calls primarily for equipment replacement type purchases including, but not limited to, the following:

- ◆ Payment to Waukesha County for Radio Communications Upgrades
- ◆ Matching grant funds for replacement of a Fire Engine
- ◆ Matching grant funds for purchase of radios
- ◆ Air Bottle & Turnout Gear replacements for the Fire Department
- ◆ Computers for the Library

Storm Water Utility

In 1999 the Village Board implemented a storm water utility fee based on the zoning and use of each property within the Village. This fee generates approximately \$237,000 annually. The Utility is designed to generate and account for operations that manage our Storm Water Utility. The bulk of the storm water Utility is underground. The system is designed to convey rain water from properties around Butler into the Menomonee River. By having this system in place and well maintained, the Village of Butler can avoid floods along with other hazards associated with standing water. The money generated from this fee is placed in a special revenue fund and is used exclusively for storm water improvements and maintenance. In recent years, the Utility has begun replacing and repairing Storm water catch basins. Additionally, the Utility also funds work with the Wisconsin Department of Natural Resources in maintaining several permits. These permits have increased in cost and resources over the last three years. The Village works with our engineering firm R.A. Smith to stay compliant along with the other communities in our water shed.

General Fund Reserve Balance

Due to the general unpredictability of the economy the recent changes in State Law, as well as unforeseen extensive legal bills the Village of Butler has experienced a declining general fund reserve balance trend. The Village has a strong tradition of a healthy reserve balance for all of its funds. This declining trend is anticipated to continue into the near future. Village Staff is extremely cognizant of the importance of keeping a strong reserve and will work towards reversing this trend. Repayment of a General Fund advance from the Tax Incremental Finance District has aided in bolstering the reserve balance. Further, it is recommended that (when possible) the Tax Incremental Financing (TIF) District be closed. By closing the TIF, the tax base for the general fund increases thus opening up more room to operate under the levy freeze and providing the ability to rebuild general fund reserve balance. Further, the Village's tax rate would decrease due to the increase in the overall value of the Village.

Conclusion

Currently, communities in Wisconsin are under a strict 0% Levy limit as well as an expenditure restraint program. Moreover there have been significant changes in State funding programs and grants. The Village of Butler along with other local government units will have to continue to make difficult funding choices. **Keys to managing the General Fund budget in future years**, include; the **careful allocation of staff time** (amongst the General Fund, the Utilities, and the TIF district), consideration of possible **reductions of services**, consideration of possible **increases to existing user fees**, and perhaps the most integral budgetary aspect to consider moving forward would be the **early closure of the entire Tax Incremental Financing District** as soon as it is feasible.

A special note of thanks to all the Department Heads and Staff for their efforts in the preparation of the 2014 Budget. Additionally, a thank you is due to the Village President, Village Trustees and Residents for their interest, dedication and support in planning and conducting the financial operations of the Village in a responsible and progressive manner.

Respectfully submitted,



Jesse Thyes
Village Administrator/Clerk

GENERAL FUND

REVENUES

GENERAL FUND

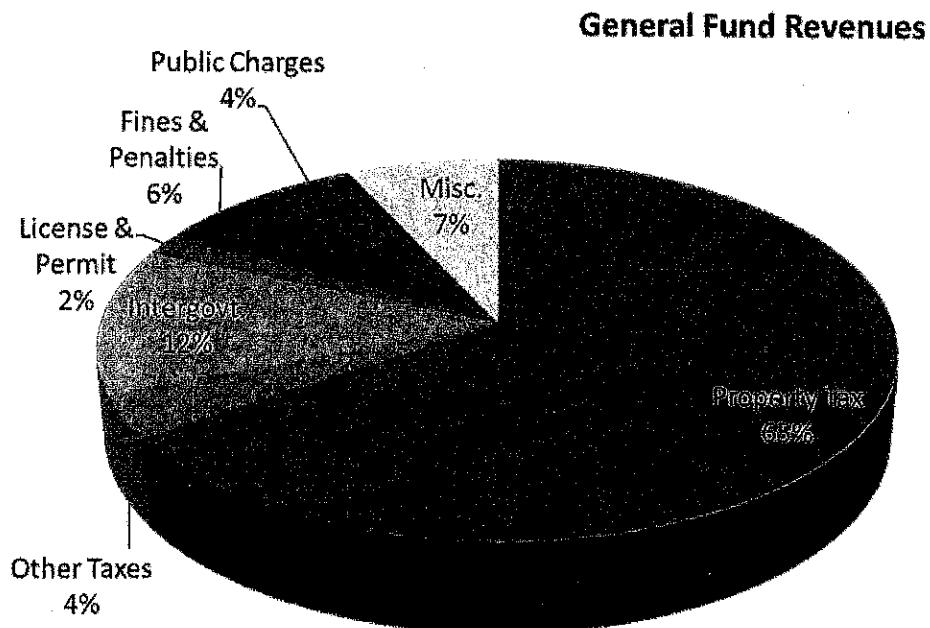
REVENUE SUMMARY

General Fund Summary

The general fund functions as the chief operating fund for the Village. All financial transactions of the Village that pertain to general operations and the provisions of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere.

Major Revenue Sources

The main source of revenue for any community is its property tax levy. The same holds true for the Village of Butler where the property taxes that are collected account for 65% of the total revenues. State shared revenue (Intergovernmental Revenue) constitutes the second largest revenue source with such items as fines/penalties; permit fees, and public charges making up the remainder of the General Fund Revenues.



**2014 GENERAL FUND REVENUES
SUMMARY**

2006	2007	2008	2009	2010	2011	2012	2013	BUDGET	REVENUES						
ACTUAL	BUDGET		\$	CHANGE	%										
1,199,228	1,114,185	1,214,782	1,302,566	1,324,951	1,369,778	1,352,836	1,348,874	Property Taxes		\$1,335,185	-\$13,689	-1.01			
57,045	36,700	37,175	75,204	75,793	74,500	38,916	38,328	Other Taxes/PILOT		\$ 40,500	\$2,172	5.67			
295,763	295,710	285,649	272,739	263,160	267,222	274,602	251,300	Intergovernmental		\$ 244,517	-\$6,783	-2.70			
42,501	56,301	48,432	38,125	57,224	43,600	30,825	61,800	Licenses & Permits		\$ 47,200	-\$14,600	-23.62			
63,808	91,204	134,341	112,729	108,155	133,300	115,402	119,000	Fines & Penalties		\$ 120,100	\$1,100	0.92			
89,158	92,604	67,586	81,895	76,603	84,575	31,282	88,300	Public Charges		\$ 96,900	\$8,600	9.74			
235,942	235,820	159,292	150,774	145,365	146,250	150,920	150,782	Miscellaneous		\$ 157,610	\$6,828	4.53			
-	-	-	-	-	-	-	-	Surplus Applied		\$ -	\$0	0.00			
\$1,983,445	\$1,922,524	\$1,947,257	\$2,034,032	\$2,051,251	\$2,119,225	\$1,994,783	\$2,058,384	TOTALS		\$2,042,012	-\$16,372	-0.80			

BUDGET COMMENTS:

* Property Tax Levy will remain the same as last year. Levy revenue appears lower due to a slight increase in the debt service payment & funding capital project

* Overall decrease in revenues is anticipated, however some revenues are forecasted to increase due to 2013 fee schedule update

* Intergovernmental Revenues is down once again due to a cut in the State's Transportation Aid payments to the Village

* Construction Permit revenue is lower due to fewer large-scale projects anticipated in 2014, but an adjustment was given in accord with the fee schedule update

* Total Tax Levy = \$1,508,900

subtract	170,215	Levy for debt service payment
subtract	3,500	Levy for a Capital Project

\$1,335,185 Tax Levy Revenue figure

REVENUES

<u>PROPERTY AND OTHER TAXES</u>																						
<u>2014 \$ % CHANGE</u>																						
		2006		2007		2008		2009		2010		2011		2012		2013		2014		\$ % CHANGE		
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	\$ % CHANGE		
1,199,228	1,114,185	1,214,782	1,302,566	1,324,951	1,369,778	1,347,635	1,348,874	Property Tax			\$1,335,185										-\$13,689	-1.01
36,497	36,497	36,495	73,982	75,107	76,491	38,916	35,828	Utility Payment/PILOT			\$ 36,500										\$672	1.88
25,048	937	680	1,222	686	2,507	5,201	2,500	Int on Delinq/Omit Taxes			\$ 4,000										\$1,500	60.00
1,256,273	1,151,619	1,251,957	1,377,770	1,400,743	1,444,278	1,391,752	1,387,202	TOTALS			1,375,685										-\$11,517	-0.83

BUDGET COMMENTS:

- * Property Tax Revenue = the total amount levied [\$1,508,900] minus the tax levy used for debt service [\$170,215]
- * PILOT payment from Hampton Regency is no longer in effect...The property is back on the tax roll.
- * PILOT payment from the Water Utility = \$36,500
- * State Law allows for a tax levy increase to "claim" post-2005 debt service payments as an adjustment to the tax levy. (NOT Planned for 2014)

EXPLANATION OF REVENUES:

- * The property tax is the total dollar amount that results from applying the municipal tax rate to the ASSESSED value of real estate and personal property
- * The amount the tax levy finances is the difference between appropriated expenditures and other revenues
- * The Water Utility makes a payment in lieu of taxes. The amount is based on applying the net local & school tax rate to the value of the Utility
- * Legislation passed in 1995 ensures that the Utility's PILOT payment is not less than the taxes levied in 1994 payable in 1995

REVENUES

INTERGOVERNMENTAL REVENUES

	INTERGOVERNMENTAL REVENUES												
	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	BUDGET	REVENUES	2014 BUDGET	\$ CHANGE	% CHANGE
41,000	41,000	39,000	67,501	63,136	67,033	91,598	46,950	State Shared Rev.	\$ 46,980	\$30	0.06		
30,300	30,810	30,768					38,300	Exp. Restraint	\$ 38,319	\$19	0.05		
8,485	7,670	7,500	7,336	7,482	7,276	8,353	7,300	Fire Insurance	\$ 8,250	\$950	13.01		
1,141	-	-	1,017	1,119	1,260	1,120	1,000	State Police Aids	\$ 1,100	\$100	10.00		
206,190	195,881	186,087	176,782	169,794	170,663	153,597	138,250	State Trans. Aids	\$ 126,168	-\$12,082	-8.74		
-	10,212	13,061	11,701	11,256	7,277	7,285	8,000	Recycling Grant	\$ 8,000	\$0	0.00		
8,647	10,137	9,233	8,402	10,373	11,682	12,649	11,500	Computer Exempt	\$ 15,700	\$4,200	36.52		
295,763	295,710	285,649	272,739	263,160	265,192	274,602	251,300	TOTALS	244,517	-\$6,783	-2.70		

BUDGET COMMENTS:

- * State Shared Revenue to see a slight increase in 2014
- * The funding for the Expenditure Restraint Program and the Transportation Aid Program have been significantly reduced by the State
- * Starting in 2009 the accounting ledger combined the State Shared Revenue & Expenditure Restraint figures in the year-end report

EXPLANATION OF REVENUES:

- * State Shared Revenues and the Expenditure Restraint Revenues are payments from the State of WI.
- * The Expenditure Restraint Program provides "incentive" funds to restrict general government spending
- * Transportation Aids are payments from the State of Wisconsin for road maintenance and are based upon road lane mileage.
- * Fire Insurance are payments from the State to be used for fire prevention/education activities.
- * State Police Aids are to reimburse eligible training costs.
- * Recycling revenues are grants applied for on an annual basis from the WI-DNR

REVENUES

LICENSES AND PERMITS

		LICENSES AND PERMITS																							
		2006 ACTUAL		2007 ACTUAL		2008 ACTUAL		2009 ACTUAL		2010 ACTUAL		2011 ACTUAL		2012 ACTUAL		2013 BUDGET		REVENUES		2014 BUDGET		\$ CHANGE		% CHANGE	
3,270	3,760	3,860	3,760	3,760	3,870	4,240	4,240	4,240	4,240	4,240	4,240	4,200	4,200	4,200	4,200	\$0	\$0	0.00	0.00	0.00	0.00				
2,035	1,805	2,150	2,150	2,780	2,290	2,255	2,060	2,060	2,060	2,060	2,060	2,500	2,500	2,500	2,500	\$500	\$500	20.00	20.00	0.00	0.00				
2,615	2,460	2,200	2,200	1,700	1,700	1,530	1,140	1,140	1,140	1,140	1,140	-	-	-	-	\$0	\$0	0.00	0.00	0.00	0.00				
1,804	1,556	1,537	1,635	1,717	1,717	1,777	1,704	1,704	1,704	1,704	1,704	2,000	2,000	2,000	2,000	\$500	\$500	25.00	25.00	25.00	25.00				
9,724	9,581	9,747	10,295	9,577	10,200	9,144	9,144	9,144	9,144	9,144	9,144	8,700	8,700	8,700	8,700	\$1,000	\$1,000	11.49	11.49						
7,185	18,914	13,937	13,136	14,865	13,289	7,655	7,655	7,655	7,655	7,655	7,655	22,500	22,500	22,500	22,500	\$15,000	\$15,000	\$7,500	\$7,500	-33.33	-33.33				
5,186	6,361	4,425	3,700	7,630	3,419	1,975	1,975	1,975	1,975	1,975	1,975	7,500	7,500	7,500	7,500	\$5,000	\$5,000	\$2,500	\$2,500	-33.33	-33.33				
2,334	5,730	2,496	2,952	7,685	1,551	2,009	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$3,500	\$3,500	\$4,000	\$4,000	-53.33	-53.33				
2,273	2,891	2,861	1,767	1,721	2,950	864	864	864	864	864	864	4,500	4,500	4,500	4,500	\$2,000	\$2,000	\$2,500	\$2,500	-55.56	-55.56				
301	1,854	1,622	1,270	633	677	658	658	658	658	658	658	2,000	2,000	2,000	2,000	\$1,500	\$1,500	\$500	\$500	-25.00	-25.00				
3,592	4,185	3,757	2,775	3,673	5,203	6,110	6,110	6,110	6,110	6,110	6,110	4,500	4,500	4,500	4,500	\$5,750	\$5,750	\$1,250	\$1,250	27.78	27.78				
2,100	2,800	1,900	1,200	800	1,100	800	800	800	800	800	800	1,500	1,500	1,500	1,500	\$1,250	\$1,250	\$250	\$250	-16.67	-16.67				
400	700	-	100	300	300	400	400	400	400	400	400	100	100	100	100	\$400	\$400	400.00	400.00						
50	-	-	-	1,350	100	-	100	100	-	100	100	500	500	500	500	\$0	\$0	0.00	0.00						
9,356	3,285	7,687	930	8,990	1,960	1,210	1,210	1,210	1,210	1,210	1,210	2,500	2,500	2,500	2,500	\$0	\$0	0.00	0.00						
32,777	46,720	38,685	27,830	47,647	33,400	21,681	53,100	53,100	53,100	53,100	53,100	53,100	53,100	53,100	53,100	\$37,500	\$37,500	\$15,600	\$15,600	-29.38	-29.38				
42,501	56,301	48,432	38,125	57,224	43,600	\$30,825	\$61,800	TOTALS	\$	47,200	\$	\$14,600	\$	-23,62	-23,62										

BUDGET COMMENTS:

* 60-70% building permit revenues go to Independent Inspection as an Expenditure.

* The State of WI has taken over the licensing of Electrical Contractors

* 2013 budget prepared in anticipation of significant industrial projects, figures brought back to customary levels for 2014 w/ fee schedule update accounted for as well
-except Class "A" Beer which is a locally determined amount.

EXPLANATION OF REVENUES:

* Licenses and permits are issued by the Village for activities that are regulated by local ordinance and/or State Statutes

* All fees are established by ordinance

* Other licenses include games, dog, cigarettes and soda. Other permits include fence, conditional, work excavation.

* Fees for Liquor Licenses are: "Class B" Liquor - \$500 a year; "Class "A" Beer

~\$100 a year; "Class A" Liquor - \$400 a year. All of our fees are the maximum allowed by State Statutes

REVENUES

FINES AND PENALTIES

	2006			2007			2008			2009			2010			2011			2012			2013			2014			\$ CHANGE	% CHANGE	
	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		ACTUAL	ACTUAL		BUDGET						
58,613	86,514	130,531	107,784	104,180	101,514	112,027	115,000	Court Penalties/Costs	\$ 115,000	\$ 0	0.00																			
5,195	4,690	3,810	4,945	3,975	4,230	3,375	4,000	Parking Violations	\$ 4,100	\$ 100	2.50																			
-	-	-	-	-	-	-	-	False Alarms	\$ 1,000	\$ 1,000	0.00																			
63,808	91,204	134,341	112,729	108,155	105,744	115,402	119,000	TOTALS	\$ 120,100	\$ 1,100	0.92																			

BUDGET COMMENTS:

* Court Penalties remain unchanged & a slight increase to parking violations.

EXPLANATION OF REVENUES:

- * Court penalties/costs are monetary collections paid directly or as a result of court proceedings. A portion is passed through to the County & State as warranted.
- * Parking violations are penalties for violating parking ordinances.
- * False alarm revenue is the penalty assessed for false Police/Fire alarms. The Ordinance has been updated thus this item looks to become a revenue source.

REVENUES

MISCELLANEOUS REVENUES

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	BUDGET	REVENUES	\$ CHANGE	% CHANGE
									\$ 4,500	\$ 4,500	\$ 0	0.00
-	-	-	-	-	5,000 unknown	-	-	-	4,500 DNR Tree Grant	\$ -	-\$3,000	-100.00
22,444	16,678	18,485	18,498	17,665	6,200 2,502	5,890	5,890 K-9 Fund	5,890	3,000 K-9 Fund	\$ -	\$ 0	0.00
123,322	127,979	45,858	11,761	6,748	17,958 2,941	17,952	18,000 Recycling Revenue	17,952	18,000 Recycling Revenue	\$ 18,000	\$ 0	0.00
1,635	2,175	2,085	1,031	5	-	6,902	6,722 Interest Income	6,722	6,850 Interest Income	\$ 6,850	\$ 128	1.90
21,000	21,000	22,000	22,000	25,000	26,000	-	100 Sale of Recyclables	100	\$ 100 Sale of Recyclables	\$ 100	\$ 0	0.00
-	-	-	-	5,200	7,500	26,000 Payment from Water	26,000	26,000 Payment from Water	\$ 26,000	\$ 0	0.00	
21,000	21,000	22,000	22,000	25,000	26,000	7,500 Payment from TIF	7,500	7,500 Payment from TIF	\$ 7,500	\$ 0	0.00	
-	-	-	914	915	990	26,000 Payment from Sewer	26,000	26,000 Payment from Sewer	\$ 26,000	\$ 0	0.00	
2,900	3,787	5,134	25	500	45	834 Rent from Chamber	834	960 Rent from Chamber	\$ 960	\$ 0	0.00	
21,000	21,000	22,000	22,000	25,000	26,000	-	-	-	100 Donations/Judgments	\$ 100	\$ 100	0.00
17,641	18,451	19,730	24,799	24,347	25,863	27,531 Cable TV Franchise	27,531	22,000 Cable TV Franchise	\$ 27,000	\$ 5,000	22.73	
-	-	-	1,855	-	-	860 Sale of Property	860	6,000 Sale of Property	\$ 9,500	\$ 3,500	0.00	
5,000	3,750	2,000	3,725	3,785	4,212	5,351 Library/Fee's	5,351	4,000 Library/Fee's	\$ 5,100	\$ 1,100	27.50	
-	-	-	22,166	-	-	- Trans From Other Funds	-	- Trans From Other Funds	\$ -	\$ 0	0.00	
-	-	-	-	-	10,000	- Capital Projects	-	- Capital Projects	\$ -	\$ 0	#DIV/0!	
235,942	235,820	159,292	150,774	145,365	146,250	150,920	150,782	TOTALS	\$ 157,610	\$ 6,828	4.53	

BUDGET COMMENTS:

* Increase to Cable Franchise revenue reflects recent trend

* Payment from TIF represents direct cost that may be recovered by the General Fund for labor and materials

EXPLANATION OF REVENUES:

* Recycling Revenues are quarterly charges to the public to pay for a portion of the recycling program.

* Sales of Recyclables represents what the Village receives from Waste Management for the sale of recyclables above the \$33/ton processing fee

* Payments from Utilities are in accordance with rates established by the Village for office space, vehicles & equipment (Res. 10-21).

* Cable TV franchise fees currently represents 5% of gross receipts of the Cable Company.

* Compensation for Loss of Fixed Assets is a payment from our insurance company for property damaged or destroyed

* The Chamber of Commerce's rent is \$80/month.

* Sale of Property revenue figure based upon the sale of surplus Public Works items and the old Police Squad

REVENUES**PUBLIC CHARGES FOR SERVICE**

2006	2007	2008	2009	2010	2011	2012	2013	REVENUES	BUDGET	\$ CHANGE	% CHANGE			
ACTUAL														
343	681	190	119	231	87	184	200	Clerk Fees	\$ 250	\$50	25.00			
265	8,837	330	414	2,028	1,390	450	500	Other Public Chg.	\$ 800	\$300	60.00			
255	194	118	112	98	114	3,549	100	Police Dept. Fees	\$ 750	\$650	650.00			
19,800	18,780	13,866	15,280	11,870	12,213	9,058	12,000	Parking Meter Rev.	\$ 12,000	\$0	0.00			
45,743	41,302	30,098	40,970	37,735	65,938	51,549	52,000	Ambulance Fees	\$ 55,000	\$3,000	5.77			
5,121	5,301	4,667	7,475	9,103	9,832	11,836	8,500	Community Bldg Fees	\$ 11,500	\$3,000	35.29			
6,698	6,705	7,255	6,499	5,842	6,545	8,195	6,000	Park User Fees	\$ 7,500	\$1,500	25.00			
10,567	10,567	10,937	10,889	9,696	8,977	6,461	9,000	Softball Team Fees	\$ 9,000	\$0	0.00			
366	237	125	137	-	-	-	-	Weed Control	\$ 100	\$100	#DIV/0!			
89,158	92,604	67,586	81,895	76,603	84,575	91,282	88,300	TOTALS	\$ 96,900	\$8,600	9.74			

BUDGET COMMENTS:

* Increases being forecasted due to the updated fee schedule adopted in 2013.

EXPLANATION FOR REVENUES:

- * Clerk fees, other and Police Dept. fees include miscellaneous items such as, copying, sales of Zoning Code, accident reports, title searches, license publications
- * Community Building fees are rental charges for the use of the building.
- * Park User fees include, softball player fees, diamond rentals, etc.
- * Softball team fees are \$295 per team.
- * Weed Control is revenue derived from reimbursements.
- * Other Public charges include license publications, sale of materials and equipment.

EXPENDITURES

GENERAL FUND

EXPENSE SUMMARY

General Fund Expenditures by Department

General Fund expenditure accounts are broken down in the following manner.

General Government:

- Village Board
- Legal & Judicial
- Administrative/Property Assessment/Insurance
- Clerk
- Treasurer/Accounting
- Building Maintenance

Public Safety:

- Police
- Fire

Public Works:

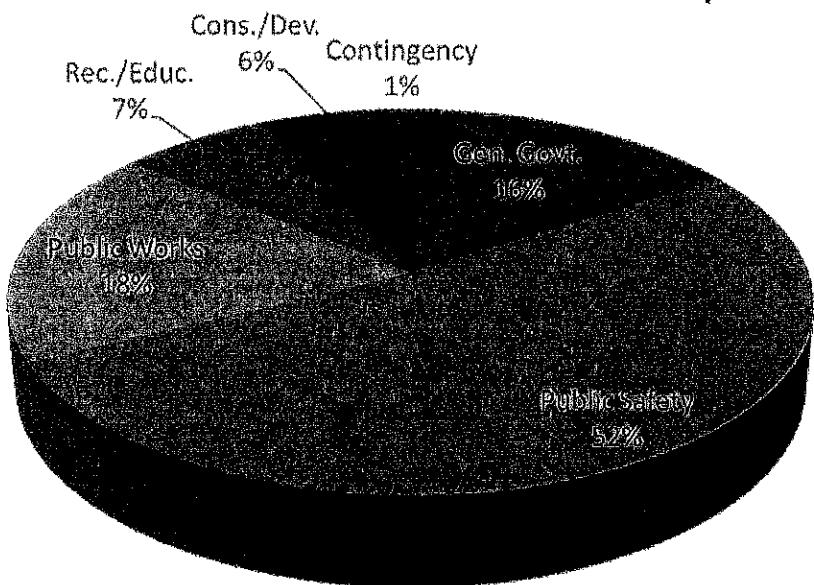
- Refuse & Recycling

Culture, Recreation & Education:

- Library
- Park & Recreation

Conservation & Development

General Fund Expenditures



2014 VILLAGE OF BUTLER EXPENDITURE SUMMARY
GENERAL FUND DEBT SERVICE FUND & CAPITAL PROJECTS FUND

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:		2014 BUDGET	\$ Change	% CHANGE
									BUDGET	EXTRA			
350,189	339,211	360,796	319,987	319,987	360,374	314,065	331,434	General Government	323,710	-7,724	-2.33		
900,164	1,028,691	1,112,485	1,169,299	1,093,670	1,082,323	1,130,818	1,153,654	Public Safety	1,141,199	-12,455	-1.08		
370,807	408,476	395,606	403,243	403,791	367,900	371,151	304,643	Public Works/Refuse & Recycling	310,253	5,610	1.84		
114,167	129,554	116,574	138,585	130,068	147,691	153,043	139,153	Recreation/Library/Education	139,850	697	0.50		
126,336	136,165	133,145	127,194	144,860	134,454	127,471	129,500	Conservation/Development	127,000	-2,500	-1.93		
0	0	16,907	20,000	26,000	0	0	0	Contingency Acct.	0	0	0.00		
1,861,663	2,042,097	2,135,513	2,178,308	2,118,376	2,092,742	2,096,548	2,058,384	Total General Fund	2,042,012	-16,372	-0.80		
680,000	658,838	601,766	707,446	643,702	681,841	847,377	789,661	Debt Service Fund	899,288	109,627	13.88		
297,100	175,000	213,919	390,303	1,472,000	136,422	26,565	136,400	Capital Project Fund	86,272	-50,128	-36.75		
977,100	833,838	815,685	1,097,749	2,115,702	818,263	873,942	926,061	Total Debt & Capital Fund	985,560	59,499	6.42		
2,838,763	2,875,935	2,951,198	3,276,057	4,234,078	2,911,006	2,970,490	2,984,445	TOTAL-ALL FUNDS:	3,027,572	43,127	1.45		

The maximum allowable increase in expenditures to qualify for ERP is a percentage equal to 60% of your net new construction, plus the change in CPI , this would allow a slight increase in general fund expenditures. However, the Village will see a decrease in expenditures for 2014 thus qualifying.

Public Safety Expenditures breakdown:
\$855,618 Police
\$285,581 Fire
<u>\$1,141,199</u>

Library & Recreation Expenditures breakdown:
\$114,200 Library
\$25,650 Recreation
<u>\$139,850</u>

GENERAL GOVERNMENT EXPENDITURES
SUMMARY

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES:		2014 BUDGET	\$ Change	% CHANGE
									2014 BUDGET	\$ Change			
15,608	16,200	16,224	16,168	16,241	16,171	16,247	16,360	Village Board	16,360	0	0.00		
82,713	108,325	82,520	118,453	88,851	107,041	77,598	83,950	Legal & Judicial	84,650	700	0.83		
142,204	143,809	136,253	126,789	130,509	141,551	131,498	144,609	Administration / Assess / Ins.	130,000	-14,609	-10.10		
18,441	21,510	24,257	23,047	24,090	24,330	26,323	22,815	Clerk / Elections / Licenses	24,100	1,285	5.63		
35,778	34,759	35,917	36,645	35,077	37,412	31,877	36,700	Treasurer / Accounting	36,600	-100	-0.27		
29,573	25,586	44,040	39,694	25,218	33,292	30,522	27,000	Building Maintenance	32,000	5,000	18.52		
324,317	350,189	339,211	360,796	319,987	359,797	314,065	331,434	TOTALS	323,710	-7,724	-2.33		

GENERAL GOVERNMENT EXPENDITURES
VILLAGE BOARD

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET		2014 BUDGET	\$ Change	% CHANGE
3,000	3,033	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Vill. Pres. Salary	3,000	0	0.00
229	229	235	229	230	230	230	230	230	Vill. Pres. Benefits	230	0	0.00
0	0	0	0	0	0	0	0	0	Vill. Pres. Expense	100	0	0.00
11,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	Vill. Board Salary	12,000	0	0.00
879	918	918	917	918	918	918	918	918	Vill. Board Benefits	930	0	0.00
0	20	71	22	93	23	99	99	100	Vill. Board Expense	100	0	0.00
15,608	16,200	16,224	16,168	16,241	16,171	16,247	16,360	TOTALS		16,360	0	0.00

BUDGET COMMENTS:

* No changes to this portion of the budget

PROGRAM DESCRIPTION:

- * The Village Board as the legislative body for the municipality establishes general policy for the Village
- * The Board provides a framework for the implementation of policy by enacting ordinances, adopting resolutions, approving contracts & authorizing expenditures.
- * The Board levies taxes and establishes the tax rate.

GENERAL GOVERNMENT EXPENDITURES
LEGAL AND JUDICIAL

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES:	2014 BUDGET	\$ Change	% CHANGE
21,432	23,122	24,032	24,484	23,997	24,558	24,156	25,000	Muni. Court Salaries	25,500	500	2.00	
10,197	8,842	9,964	10,233	8,640	10,906	7,465	8,900	Muni. Court Benefits	9,100	200	2.25	
10,914	14,155	17,668	19,338	17,216	17,472	12,141	16,550	Muni. Court Expenses	16,550	0	0.00	
22,314	48,014	12,757	26,813	12,334	13,172	14,417	11,500	Legal Counseling	13,000	1,500	13.04	
17,346	13,767	18,099	37,052	26,524	31,038	19,309	20,500	Legal Prosecution	20,500	0	0.00	
510	425	0	533	140	9,894	110	1,500	Recodification	0	-1,500	-100.00	
	82,713	108,325	82,520	118,453	88,851	107,041	77,598	83,950	TOTALS	84,650	700	0.83

BUDGET COMMENTS:

* Slight increase in Legal expenses to better represent expenses

* Court Clerk's wage and benefits equals 60% of wages (40% in Police Admin Expenditure)

PROGRAM DESCRIPTION:

* Provides for legal services in the conduct of Village business and for prosecution costs & related legal services for violations processed by municipal court.

* Municipal Court processes violations of state laws and local ordinances that are within its jurisdiction.

GENERAL GOVERNMENT EXPENDITURES
ADMINISTRATIVE / PROPERTY ASSESSMENT / INSURANCE

EXPENDITURES:										2014		
								BUDGET	\$ Change	% CHANGE		
2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET					
28,389	31,598	31,018	26,051	21,895	30,577	30,071	30,309	Administrator Salary	27,500	-2,809	-9.27	
11,310	12,970	15,193	12,842	15,276	15,251	13,485	13,500	Administrator Benefits	11,500	-2,000	-14.81	
6,970	4,613	5,293	5,473	5,316	5,200	4,362	4,500	Administrator Expenses	4,000	-500	-11.11	
14,674	13,091	18,509	20,826	21,673	20,785	16,447	0	Gen. Management Exp				
							8,500	Tech License/Support/Supplies	8,500	0	0.00	
							4,500	Financial Services	4,500	0	0.00	
							5,300	Office Expenses	5,000	-300	-5.66	
							30,000	Assessment of Property	28,000	-2,000	-6.67	
							48,000	Property & Liability Ins	41,000	-7,000	-14.58	
							0	Planning	0	0	0.00	
142,204	143,809	136,253	126,789	130,509	141,551	131,498	144,609	TOTALS	130,000	-14,609	-10.10	

BUDGET COMMENTS:

- * Administrator Salary & Benefits breakdown: 45% General Fund / 50% Utilities / 5% TIF District [No Capital Projects to charge off time]
- * Administrator expenses include training, memberships, cellphone costs, and a laptop lease
- * In 2013, General Management Exp. was broken out into three new individual accounts for improved documentation & expense tracking
- * Technology Licenses/Support/Supplies account includes web/email hosting, tech support, phone service & 1/2 of County's radio fee shared w/ BVFD
- * Financial Services account includes charges associated with Foundations Bank and Diversified Benefit Services
- * Office Expenses account encompasses shredding service postage, printing, office supplies, and a small amount for unforeseen expenses

PROGRAM DESCRIPTION:

- * Provide administrative coordination, direction and control to accomplish Village policies and goals.
- * Provide day to day coordination and control of municipal activities.
- * To represent the Village and provide effective communication to residents, employees, clients and other governmental bodies
- * To negotiate labor agreements with employee unions.
- * To develop program and policy alternatives for consideration by the Village Board.
- * Provide for postage, telephone, office supplies and costs associated with the fiscal agent for debt issues.
- * Provide for the assessment of all property, discover list and value of all real estate and personal property in the Village
- * To provide comprehensive insurance coverage for Village facilities and for the conduct of Village business.

GENERAL GOVERNMENT EXPENDITURES
CLERK/ELECTIONS/LICENSES

GENERAL GOVERNMENT EXPENDITURES												
CLERK/ELECTIONS/LICENSES												
	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:			
									BUDGET	BUDGET		
14,445	14,711	15,752	16,170	16,741	17,370	17,094	16,765	16,765	Deputy Clerk Salary	17,000	235	1.40
2,705	2,777	2,969	3,087	3,308	3,206	2,432	2,450	2,450	Deputy Clerk Benefits	2,550	100	4.08
1,080	1,770	1,620	1,513	791	1,086	991	1,500	1,500	Deputy Clerk Expenses	1,500	0	0.00
145	2,252	3,916	2,029	2,773	2,568	5,423	2,000	2,000	Election	2,550	550	27.50
66	0	0	248	478	100	383	100	100	Licenses & Permits	500	400	400.00
18,441	21,510	24,257	23,047	24,090	24,330	26,323	22,815	TOTALS		24,100	1,285	5.63

BUDGET COMMENTS:

- * Salary & Benefits breakdown: 70% General Fund / 30% Utilities
- * License & Permit Expense increase due to law requiring Clerk to perform license background checks, expense off-set by charge back to applicant
- * The election expense is reflective of four elections (including primaries) being conducted in 2014

PROGRAM DESCRIPTION:

- * Administer all election activities in accordance with State Statutes.
- * Prepare and maintain all official records of the Village, including minutes, ordinances, resolutions, contracts, deeds and other legal documents.
- * Issue and administer licenses according to State Statutes and local ordinances.

GENERAL GOVERNMENT EXPENDITURES
TREASURER

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES:	2014 BUDGET	\$ Change	% CHANGE
14,500	13,742	14,865	14,555	15,170	14,571	13,773	15,350	Treasurer Salary	16,000	650	4.72	
2,811	2,673	2,845	2,848	3,045	2,858	1,976	2,250	Treasurer Benefits	2,400	150	7.59	
692	249	854	1,043	827	1,000	229	600	Treasurer Expenses	600	0	0.00	
1,966	1,486	2,216	1,647	2,090	2,124	1,721	1,600	Data Processing	1,600	0	0.00	
13,819	16,053	14,481	15,103	14,247	15,450	14,000	15,500	Auditing	15,000	-500	0.00	
1,990	556	656	1,449	-301	1,408	178	1,400	Personal Property & Bad Debt	1,000	-400	-224.72	
35,778	34,759	35,917	36,645	35,077	37,412	31,877	36,700	TOTALS	36,600	-100	-0.31	

BUDGET COMMENTS:

- * No major changes in this section.
- * Salary & Benefits breakdown: 45% General Fund / 55% Utilities
- * Expenses include professional membership and training
- * Auditing Expense is based upon a contract price and work load so it can vary from year-to-year

PROGRAM DESCRIPTION:

- * Provide proper collection, deposit and accounting of receipts, and coordinate the annual financial audit
- * Prepare and ensure payment of all obligations.
- * Administer tax calculation, collection activities and settlement with other taxing jurisdictions.
- * Invest surplus funds in a manner that minimizes risks, provides sufficient liquidity and maximizes interest earnings

GENERAL GOVERNMENT EXPENDITURES

BUILDING MAINTENANCE											
		2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES:	
										2014 BUDGET	\$ Change
										% CHANGE	
18,931	13,019	31,988	28,478	13,038	24,442	24,333	16,000	Village Hall	23,000	7,000	43.75
10,642	12,567	12,052	11,216	12,180	8,850	6,189	11,000	Community Building	9,000	-2,000	-18.18
29,573	25,586	44,040	39,694	25,218	33,292	30,522	27,000	TOTALS	32,000	5,000	18.52

BUDGET COMMENTS:

* Village Hall = Monthly Utility Bills (Gas/Water/Electric), Maintenance, and \$380/Month Cleaning Service

* Community building expenses cover utility cost, building maintenance and service work at the building.

PUBLIC SAFETY EXPENDITURES
POLICE DEPARTMENT

2006	2007	2008	2009	2010	2011	2012	2013	BUDGET	EXPENDITURES:	2014	\$	Change	%	
ACTUAL	BUDGET	EXPENDITURES:	BUDGET	Change	CHANGE	CHANGE								
140,478	149,236	155,101	160,929	232,442	230,300	230,168	230,501	Pol. Admin. Salaries	172,000	-58,501	-25.38			
69,274	78,140	89,712	99,319	107,442	108,885	107,639	116,000	Pol. Admin. Benefits	73,250	-42,750	-36.85			
8,232	9,019	13,881	16,383	12,889	11,014	15,502	13,900	Pol. Admin. Expense	19,850	5,950	42.81			
287,306	343,034	382,756	387,769	270,448	269,291	277,669	292,000	Patrol Salaries	364,500	72,500	24.83			
105,011	123,881	151,913	171,364	142,759	147,164	168,932	160,000	Patrol Benefits	159,500	-500	-0.31			
35,886	40,334	35,873	29,221	32,479	31,038	28,259	38,500	Patrol Expenses	43,980	5,480	14.23			
6,505	6,559	6,797	6,641	6,494	7,149	5,139	7,250	Street Meter Salary	7,363	113	1.56			
517	531	520	518	557	567	393	575	Street Meter Benefits	575	0	0.00			
313	168	34	125	155	318	0	0	Street Meter Expense	0	0	0.00			
2,102	1,445	1,325	1,004	148	411	1,092	1,600	Investigation Expense	5,600	4,000	250.00			
1,049	1,079	749	716	672	347	0	500	Education & Relations	1,000	500	100.00			
6,316	5,265	6,379	6,403	4,514	4,530	7,419	7,000	Training Expense	8,000	1,000	14.29			
636,325	758,691	845,040	880,392	811,000	811,013	842,212	867,826	TOTALS	855,618	-12,208	-1.41			

BUDGET COMMENTS:

- * Admin Salaries/Benefits - A change in dept. structure from a Chief, 2 LT's, & Clerk to a new structure of a Chief, LT & Clerk.
- * Patrol Salaries/Benefits - Change in salaries & benefits due to the restructuring of staff & changes to contract contributions.
- * Admin Expense increase is due to Tipps Parking change from Court Budget to PD Budget / Policy development / TraCS upgrade/LT hiring process
- * Patrol Expense increase is due to mandatory upgrades to existing radios, Axon storage and licensing fees and obtaining needed active shooter equipment.
- * Investigations - Increase due to possible Joining MIU /TEU & Purchase of equipment for evidence collection.
- * Training increased due to new officers being hired and may need specialized training & existing officers being sent to training that is long overdue.

PROGRAM DESCRIPTION:

- * Enforce State, Federal and Local ordinances by investigation, arrests and/or citations.
- * Provide 24 hour per day patrol and service to the Village and its residents.
- * Supervise special events and inspect licensed activities
- * Provide community crime prevention and education programs
- * Prepare and maintain appropriate records and documents.
- * Provide administrative support to municipal court and support services to all other Departments
- * Provide ongoing training so all members of the department have an opportunity to improve their skills.

PUBLIC SAFETY EXPENDITURES
FIRE DEPARTMENT

BUDGET	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:		2014 BUDGET	\$ Change	% Change
								BUDGET	ACTUAL			
\$100,000	\$100,000	\$100,000	\$102,821	102,800	100,000	100,000	104,000	Wages & Compensation		104,000	0	0.00
\$7,650	\$7,650	\$7,650	\$8,415	8,415	8,415	8,415	8,415	Taxes		8,415	0	0.00
\$62,273	\$64,763	\$63,045	\$64,937	59,946	54,143	54,143	54,143	Daytime Wages		62,863	8,720	16.11
\$4,749	\$4,914	\$4,823	\$4,968	4,586	4,143	4,143	4,143	Daytime Taxes		4,809	666	16.08
\$5,330	\$5,350	\$5,350	\$5,350	5,350	3500	3500	3,500	Fire Inspects/Prevent		3,500	0	0.00
\$5,750	\$5,750	\$6,250	\$6,250	6,250	5500	5,500	6,457	Operating Supplies & Mat.		6,457	0	0.00
\$1,000	\$1,000	\$1,000	\$1,000	1,000	1,000	1,000	1,000	Public Relations		1,000	0	0.00
\$4,100	\$4,100	\$6,100	\$3,100	3,100	1800	1,800	1,300	Drills & Training		1,300	0	0.00
\$11,213	\$11,213	\$9,700	\$9,700	9,700	6038	6,038	10,600	Telephone/Alarm/Comp		10,600	0	0.00
\$14,000	\$14,442	\$16,143	\$16,143	\$16,143	14,500	14,500	14,500	Insurance & Bonds		16,700	0	0.00
\$12,400	\$13,000	\$13,000	\$17,000	20,000	15,000	15,000	17,500	Truck Operations & Maintenance		17,500	0	0.00
\$2,500	\$2,500	\$2,500	\$4,000	4,000	4,500	4,500	4,500	Accounting Fees		4,500	0	0.00
\$6,000	\$6,000	\$6,000	\$6,000	8,000	8,000	8,000	8,000	Equip. Recertification		8,000	0	0.00
\$0	\$0	\$6,840	\$6,840	6,840	4,500	4,500	4,500	Fire and EMS School		6,000	0	0.00
\$10,226	\$12,300	\$7,183	\$7,183	7,183	7,183	7,183	7,183	Equipment Replacement		7,183	0	0.00
\$3,750	\$3,750	\$3,750	\$4,000	4,000	4,500	4,500	4,500	Rescue Squad Supplies		9,600	0	0.00
\$700	\$1,000	\$1,000	\$1,500	2,500	4,000	4,000	4,000	Radio Maintenance		4,000	0	0.00
\$1,350	\$1,350	\$1,350	\$600	750	750	750	750	Unemployment Insurance		7,600	3,900	105.41
\$5,876	\$5,120	\$5,120	\$6,715	6,705	12,250	12,250	13,440	Health Insurance		0	-13,440	-100.00
\$1,277	\$1,277	\$1,953	\$1,000	1,000	1,000	1,000	1,000	FUTA Taxes		3,154	2,154	215.40
\$0	\$0	\$2,500	\$3,286	4,150	2000	2,000	2,000	Overtime day/night drills/run		0	-2,000	-100.00
\$1,795	\$1,906	\$1,905	\$1,949	1,923	1625	1,625	1,625	Daytime Pension		0	0	0.00
\$1,900	\$1,953	\$1,953	\$13,650	6,308	6963	6,963	6,963	7,000 Work Comp.		7,000	0	0.00
\$263,839	\$270,000	\$267,445	\$288,907	-\$7,500	-7,336	\$0	\$0	-\$8,353 Pass Through Due's		-8,600	-247	-0.09
										\$285,581		

BUDGET COMMENTS:

* Wages/Compensation includes Department of Welfare costs.

* EMT refresher course required by law therefore the Fire & EMS School account shows an increase

* Rescue Squad Supplies account seeing an increase due to state requirements for the types/amount of drugs the squads must carry

PROGRAM DESCRIPTION:

* To provide fire protection and EMS services to the Village of Butler

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES
SUMMARY

	2006-2014 EXPENDITURE SUMMARY											
	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	BUDGET	EXPENDITURES:	2014 BUDGET	\$ Change
88,235	112,758	103,245	112,111	110,811	100,000	85,028	48,155	48,155	Admin/Shop Expense	45,753	-2,402	-4.99
43,194	47,961	40,807	71,726	67,182	60,000	62,021	83,083	83,083	Street/Traffic/Parking Exp.	84,500	1,417	1.71
12,560	25,816	91,431	19,032	23,371	23,864	36,921	52,155	52,155	Winter Operations	49,000	-3,155	-6.05
307	1,883	739	308	9,162	616	73,924	23,250	23,250	Park / Forestry Operations	28,000	4,750	20.43
91,636	101,111	99,143	106,780	96,426	106,189	113,257	98,000	98,000	Refuse & Recycling	103,000	5,000	5.10
235,932	289,529	335,365	309,957	306,951	290,669	371,151	304,643	TOTALS		310,253	5,610	1.84

BUDGET COMMENTS:

- * 2012 numbers inflated due to additional staffing within the DPW and the audit/allocation of the new fund accounting structure started in the 2013 budget
- * A new account breakdown was created in 2013 for the DPW portion of the budget to better track time allocation & expenses
- * Labor & Benefits figures based on time allocation between 52% General Fund, 43% Utilities, and 5% TIF (Capital Projects when appropriate)
- * **The Public Works budget is based upon a concerted effort by DPW Staff & the Treasurer to allocate time (both work hours & accounting entries) to the appropriate funds, in accord with the budget guidelines listed above**
- * DPW Clothing Allowance is entirely allocated to Admin/Shop Benefit account
- * Repairs, maintenance and operation of Village DPW vehicles and equipment.
- * Administrative and office expenses for DPW, including organization memberships, engineering costs,
- * The Refuse/Recycling increase is per the contract with Waste Management (Contract up for bid at the end of 2014)
- * Parks & Forestry Budget call for "Summer Help" (13 weeks @ 30-hours per week). A small portion (approx. 5%) of this is to be covered by TIF & Utilities as well

PROGRAM DESCRIPTION:

- * Provides for solid waste collection and removal & for collection of recyclables
- * To maintain Village streets, parking lots and right of ways, including plowing snow.
- * Maintain Village parks, including preparing softball diamonds for play.
- * Provides for disposal costs for leaves and brush collected by the Village.
- * Provides for payment to Waukesha County for the Annual Household Hazardous Waste Program.

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES

ADMINISTRATION / SHOP/EQUIPMENT									
EXpenditures:									
2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	\$ Change
88,235	112,758	103,245	112,111	110,811	100,000	20,965	5,655 Admin/Shop/Equip Wages	5,800	145 2.56
43,194	47,961	40,807	71,726	67,182	60,000	10,391	4,000 Admin/Shop/Equip Benefits	4,500	500 12.50
17,470	29,109	29,056	25,092	39,959	38,331	38,725	26,000 Machines & Equipment	26,000	0 0.00
4,631	5,395	6,820	7,835	10,632	7,720	11,627	7,000 Garage & Shop Exp	5,000	-2,000 -28.57
3,889	7,760	3,778	8,997	4,104	2,106	3,320	5,500 Pub Works Admin Exp	4,453	-1,047 -19.04
157,419	202,983	183,706	225,761	232,687	208,157	85,028	48,155	TOTALS	45,753 -2,402 -4.99

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES

STREETS / TRAFFIC / PARKING									
EXpenditures:									
2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	\$ Change
0	0	0	0	0	0	0	51,653	21,800 Streets Wages	22,500 700 3.21
0	0	0	0	0	0	0	30,882	11,500 Streets Benefits	12,000 500 4.35
4,226	10,711	13,884	8,421	3,674	4,910	12,733	7,000 Street Expense	8,500 1,500 21.43	
7,450	3,200	1,334	1,942	926	3,055	1,264	2,500 Traffic Control Expense	2,000 -500 -20.00	
26,604	32,044	33,238	38,713	35,107	37,060	42,710	38,000 Street Lighting	38,000 0 0.00	
2,355	2,534	2,586	2,286	2,437	4,039	3,314	2,283 Parking Meters/Lots Exp	1,500 -783 -34.30	
40,635	48,489	51,042	51,362	42,144	49,063	60,021	83,083	TOTALS	84,500 1,417 1.71

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES
WINTER OPERATIONS

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:			2014 BUDGET	\$ Change	% CHANGE
									BUDGET	EXpenditureS:	TOTALS			
0	0	0	0	0	0	0	0	12,006	20,000 Winter Ops. Wages	20,000	0	0.00		
0	0	0	0	0	0	0	0	5,501	10,970 Winter Ops. Benefits	8,000	-2,970	-27.07		
12,560	25,816	91,431	19,032	23,371	23,864	19,414	21,185	21,185 Snow and Ice Exp.		21,000	-185	-0.87		
12,560	25,816	91,431	19,032	23,371	23,864	36,921	52,155		TOTALS	49,000	-3,155	-6.05		

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES
PARK / FORESTRY OPERATIONS

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:			2014 BUDGET	\$ Change	% CHANGE
									BUDGET	EXPENDITURES:	TOTALS			
0	0	0	0	0	0	0	0	0	46,977	14,000 Park / Forestry Ops. Wages	19,000	5,000	35.71	
0	0	0	0	0	0	0	0	0	24,715	8,250 Park / Forestry Ops. Benefits	8,000	-250	-3.03	
307	1,883	739	308	9,162	616	2,232	1,000	1,000 Tree/Brush Control Exp		1,000	0	0.00		
307	1,883	739	308	9,162	616	73,924	23,250		TOTALS	28,000	4,750	20.43		

PUBLIC WORKS / REFUSE & RECYCLING EXPENDITURES
REFUSE & RECYCLING

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	EXPENDITURES:			2014 BUDGET	\$ Change	% CHANGE
									BUDGET	EXPENDITURES:	TOTALS			
60,466	69,749	68,600	74,587	72,547	81,819	87,926	74,000 Refuse/Sanitary		80,000	6,000	8.11			
31,116	31,362	30,543	31,193	23,879	24,370	25,144	24,000 Recycling		23,000	-1,000	-4.17			
54	0	0	1,000	0	0	0	0	187	0	0	0.00			
91,636	101,111	99,143	106,780	96,426	106,189	113,257	98,000		TOTALS	103,000	5,000	5.10		

CULTURE, RECREATION & EDUCATION EXPENDITURES

LIBRARY

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES:	BUDGET	\$	% CHANGE
40,678	49,820	50,103	56,476	57,171	60,020	63,033	62,000	63,200	62,000 Library Salaries	63,200	1,200	1.94
6,051	7,710	7,462	8,654	8,699	8,204	7,036	9,000	9,000	9,000 Library Benefits	0	0	0.00
24,339	25,796	22,760	27,064	22,925	25,962	35,626	27,953	30,000	27,953 Library Operating Exp	30,000	2,047	7.32
16,123	14,475	12,056	13,807	14,684	17,237	13,688	12,000	12,000	12,000 Library Material (outlay)	0	0	0.00
87,191	97,801	92,381	106,001	103,479	111,423	119,383	110,953		TOTALS	114,200	3,247	2.93

BUDGET COMMENTS:

- * The Village of Butler has made is a budgetary priority to exceed the mandatory funding level established by the State/County
- * The Library Board has full authority to spend the funds the Village Board authorizes in the manner in which they deem appropriate.
- * The Village Board sets the total dollar amount allocated for Library purposes.
- * The "Technology" line item dating back to 2008 was removed as it is no longer relevant.

PROGRAM DESCRIPTION:

- * To acquire and make available: books, periodicals, pamphlets, electronic media and other services
- * To maintain a program of service which locates information, guides reading and stimulates thinking and intellectual development in individuals of all ages.
- * To strive consistently to discover new methods and improvements for better service for the library's customers

CULTURE, RECREATION & EDUCATION EXPENDITURES

RECREATION

	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	BUDGET	EXPENDITURES:	2014 BUDGET	\$ Change	% CHANGE
175	175	0	175	175	175	175	175	175	150	Community Center Programs	150	0	0.00
7306	8,362	5,995	7,312	4,550	11,792	11,562	8,050	Celebration Expense	6,500		-1,550	-19.25	
10362	10,163	10,608	10,785	10,111	9,329	6,903	10,000	Softball League	9,000		-1,000	-10.00	
9133	13,053	7,590	14,312	11,753	14,972	15,020	10,000	Frontier Park Expense	10,000		0	0.00	
26,976	31,753	24,193	32,584	26,589	36,268	33,660	28,200			TOTALS	25,650	-2,550	-9.04

BUDGET COMMENTS:

- * Celebration Account rolled back to customary funding levels following the 2013 Centennial...The Village relies heavily on donations for its various events
- * While the Softball League Expense was rolled back, it is still intended to cover a slight raise for the League's Umpires
- * Frontier Park expense accompanies the Public Works Park/Forestry budget

PROGRAM DESCRIPTION:

- * To provide funding for an annual event of the Butler Senior Citizens Club.
- * To organize and facilitate a summer adult softball league.
- * To maintain Frontier Park and associated facilities including the Community Building, Softball Diamonds, etc.

CONSERVATION & DEVELOPMENT EXPENDITURES

SUMMARY

							2014																	
	2006		2007		2008		2009		2010		2011		2012		2013		EXPENDITURES:		BUDGET		\$ Change		% Change	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET							
106,000	106,000	107,328	107,328	116,290	116,318	116,318	116,500	Hydrant Rental										116,300	-200	-0.17				
5,758	12,579	10,024	9,526	9,013	8,790	4,658	7,500	Bldg Inspect Expense										6,000	-1,500	-20.00				
3,021	3,191	2,695	2,012	4,036	1,788	1,131	1,500	Electrical Inspect Exp										1,500	0	0.00				
1,423	2,991	1,212	1,612	3,905	727	669	1,000	Plmgb Inspect Exp										1,000	0	0.00				
731	294	0	351	0	0	0	0	Property Inspections										0	0	0.00				
474	1,000	1,007	40	888	134	48	500	Emergency Government										150	-350	-70.00				
2,625	2,625	2,625	2,625	2,625	6,113	4,647	1,200	Animal Pound Expense										1,200	0	0.00				
1,000	1,000	1,000	1,000	0	0	0	100	Elm Brook Taxi										0	-100	-100.00				
300	3,195	2,793	2,000	708	583	0	700	Weed Control/Conservation Exp										500	-200	-28.57				
5004	3,290	4,461	700	7,395	0	0	500	Fire Alarm Systems										350	-150	-30.00				
126,336	136,165	133,145	127,194	144,860	134,454	127,471	129,500	TOTALS										127,000	-2,500	-1.93				

BUDGET COMMENTS:

- * The Village entered into a 3-year contract with HAWS to provide animal control services which generated a significant cost savings
- * Due to lack of use, the budget calls for a cut of the contribution to the Elmbrook Taxi

PROGRAM DESCRIPTION:

- * The Village contracts with Independent Inspection for the issuance of permits, the enforcement of codes and ordinances and the conservation of the resources.
- * Inspect work on residential, commercial and industrial properties for which permits are required to insure compliance with State and local codes
- * Hydrant Rental is to provide a payment to the water utility for the fire protection infrastructures.
- * Prepare for, provide and coordinate a response to an emergency situation

CAPITAL PROJECTS FUND

**CAPITAL PROJECTS PLAN
PROPOSED MULTI- YEAR PLAN**

Proposed Improvements by Department:	2013			2014	Proposed	Proposed	Proposed	Proposed
	Budget	YTD	over/under		2015	2016	2017	2018
Police								
Replacement Squad	\$26,000	\$25,600	\$400		\$26,000		\$26,000	
Squad Change Over	\$6,000	\$6,000	\$0		\$6,000		\$6,000	
Parking Meters	\$2,000	\$1,991	\$9		\$6,000			
Interview Room Camera Upgrades				\$26,000				
Communication Upgrade					\$45,000			
Library								
Folding Dividing Door	\$5,000	\$5,536	-\$536		\$3,500	\$3,500		
Study Carrels	\$5,000	\$3,999	\$1,001			\$3,000		
Computers & Accessories								
Copy Machine								
Fire Department								
FEMA Grant match (radios)					\$5,590			
FEMA Grant match (engine replacement)					\$20,082			
Turn Out Gear replacement	\$9,300	\$9,324	-\$24		\$9,800	\$10,300	\$10,900	
Air Bottles replacement	\$8,800	\$7,776	\$1,024		\$10,800			
Truck #2354 Replacement							\$180,000	
New Chassis for Truck #2386								\$65,000
Dept. of Public Works								
DPW Facility (Garage Door Upgrades)	\$2,500	\$2,351	\$149		\$15,000			
Zero-Turn Lawn Mower	\$10,000	\$10,000	\$0					
1-ton work truck (replace #303)	\$55,000	\$56,050	-\$1,050		\$25,000			
1-ton work truck w/ plow (replace #302)					\$125,000			
Dump Truck (replace #310)					\$12,000			
Water Meter Reading Upgrade							\$200,000	
132nd Street								
Glendale 128th-132nd								
127th Street								
Salt Shed Roof								\$150,000
								\$300,000
Park & Recreation								
Baseball Field Groomer/Rake	\$3,000	\$2,508	\$492		\$10,000			
Rehab Path to lower park					\$5,000			
Path from bridge to Nature Trail					\$75,000			
Play Structure/Tot Lot Updates								
Comm. Bldg Parking Lot Improvements								
Lower Diamond(s) Improvements								
Slots in Fence & Diamond 1 Imp.								
Dredge Lagoon								
Village Hall								
Computers	\$2,500	\$1,900	\$600			\$3,000		
Election Equipment	\$1,300	\$0	\$1,300					
TOTAL EXPENDITURES:	\$136,400	\$133,035	\$3,365	\$86,272	\$357,800	\$266,900	\$937,000	

2014 Budget Notes:

- * Siren Controllers (\$6,000) removed per PD... Replaced with Interview Room Camera Upgrades
- * Waukesha County Radio Upgrade Project funding needs to be allocated... Project specifics were unknown at time of borrowing
- * BVFD did not budget for funds to match grants in 2014 at the time the borrowing was completed
- * The Water Meter Reading Upgrade, #310 Replacement, Radios (partial), pushed to 2015 for consideration of a borrowing of funds by the Utilities. (Original plan was to use cash from the utilities to accompany GO funds borrowed in 2013)

	2013 actual	2014	2015	2016	2017	2018
FUNDING SOURCES:						
Property Tax Levy	\$ -	\$ 3,500	\$ 3,500	\$ 3,000	\$ -	\$ -
TIF District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$ 117,258	\$ 81,930	\$ 217,300	\$ -	\$ -	\$ -
Unused Debt Proceeds from Previous Year	\$ -	\$ 842	\$ -	\$ -	\$ -	\$ -
Capital Surplus (fund balance) Applied	\$ 15,777	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments/Co. Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ 137,000		\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES:	\$ 133,035	\$ 86,272	\$ 357,800	\$ 3,000	\$ -	\$ -

Funding Source Notes:

- * Cash from the Utilities will help offset some of the equipment purchase expenditures
- * Debt Proceeds of \$470,000 are funding 2013, 2014, & 2015 (including issuance costs)
- * Years 2016, 2017, and 2018 are unfunded and approval of this 5-year plan does NOT guarantee future funding
- * Funding for 2016, 17, & 18 are undetermined as the Village will have to re-Evaluate its debt service obligations and their impact on the tax levy

2014 Capital Projects Plan - Funding Source Summary		
Proposed Improvements by Department:	Expense Request	Funding Source
<u>Police</u>		
Interview Room Camera Upgrades	\$6,000	Debt Proceeds
Communications Upgrade	\$26,000	Debt Proceeds
<u>Library</u>		
Computer Replacements	\$3,500	Tax Levy
<u>Fire Department</u>		
FEMA grant match (Truck)	\$20,082	Debt Proceeds
FEMA grant match (Radios)	\$5,590	Debt Proceeds
Turn Out Gear replacement	\$9,800	Debt Proceeds
Air Bottles replacement	\$10,800	Debt Proceeds
<u>Dept. of Public Works</u>		
Salt Shed Roof	\$2,500	Debt Proceeds
<u>Park & Recreation</u>		
Lower Diamond Improvements	\$2,000	Debt Proceeds
TOTAL EXPENDITURES:	\$86,272	

DEBT SERVICE FUND

DEBT SERVICE

REVENUE	2014						
	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	BUDGET
Due from Sanitary Sewer	\$ 93,147	\$ 96,198	\$ 99,098	\$ 96,660	\$ 99,223	\$ 101,423	\$ 98,448
Due from TIF District	\$ 281,730	\$ 360,906	\$ 420,687	\$ 353,042	\$ 348,605	\$ 345,868	\$ 355,588
Special Assessments				\$ -	\$ -	\$ -	\$ -
Due from Stormwater Utility				\$ -	\$ -	\$ -	\$ -
Debt/Capital Service Surplus				\$ -	\$ 92,620	\$ 91,500	\$ 90,100
Due from Water Utility	\$ 53,500	\$ 53,500	\$ 53,500	\$ 53,500	\$ 49,260	\$ 34,141	\$ -
Surplus Applied (Gen. Fund)	\$ 37,998	\$ -		\$ -	\$ 80,000	\$ 85,000	\$ 85,000
Due BAB Interest Credit							\$ 112,500
Tax Levy	\$ 191,963	\$ 90,662	\$ 133,661	\$ 140,000	\$ 139,122	\$ 161,265	\$ 160,026
Interest Income	\$ 1,329	\$ 471	\$ 500	\$ 500	\$ 4,784	\$ 500	\$ 500
TOTAL REVENUE:	\$ 659,667	\$ 601,737	\$ 707,446	\$ 643,702	\$ 853,318	\$ 847,377	\$ 789,662
							\$ 899,288
							109,626
							13.88

2014 DEBT SERVICE EXPENDITURES:

EXPENDITURES:		TOTAL	
P	I		
General	\$254,154	\$29,061	→ \$283,215
Stormwater	\$75,000	\$18,525	→ \$93,525
Sanitary	\$85,000	\$10,473	→ \$95,473
TIF	\$350,000	\$77,075	→ \$427,075
	\$764,154	\$135,134	→ \$899,288

BUDGET COMMENTS:

- * The BAB credit is lost due to refinancing. The refinancing generates a greater savings than the BAB credit.
- * Debt/Capital Service payment utilizes fund balance from the debt service fund, capital equipment fund & some money from the TID loan payback.
- * Sanitary Sewer payment for the 1996 borrowing (refinanced in 2005) expires in 2016.
- * The TID payment for the 2007 borrowing (refinanced in 2011) expires in 2017. CDA Lease Revenue Bonds mature in 2020.
- * The payment for the 2009 borrowing (refinanced in 2012) expires in 2019
- * Storm Sewer payment for the 1999 borrowing (refinanced in 2010) expires in 2020.
- * The payment for the Loan (State Trust Fund Loan) to cover WRS unfunded liability (refinanced in 2005) expires in 2024

PROGRAM DESCRIPTION:

- * To provide funds to meet the Village's annual costs for debt repayment.
- * Revenue and Expenditures reflect total annual payments for General Fund Debt issues.

ENTERPRISE FUNDS (Utilities)

UTILITY REVENUES

SANITARY SEWER

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	REVENUES	2014 BUDGET	\$ CHANGE	% CHANGE
601,889	615,903	701,869	705,499	673,874	675,273	648,255	\$ 690,000	Billings to Customers	\$ 685,000	-5,000	-0.72
22,103	24,287	12,658	5,972	6,208	5,056	4,374	\$ 5,308	Interest Income	\$ 5,000	-308	-5.80
3,454	4,480	4,589	5,369	5,460	9,606	5,464	\$ 51,500	Miscellaneous Rev.	\$ 51,500	0	0.00
0	1	0	0	0	0	0	\$ -	Fund Surplus Applied	\$ -	0	0.00
627,446	644,671	719,116	716,840	685,541	689,935	658,093	\$ 746,808	TOTALS	\$ 741,500	-5,308	-0.71

BUDGET COMMENTS:

* MMSD PP I/I program will reimburse the Village to cover Sewer Rehab & replacement project costs (Misc. Revenue carry over from 2013)

* Billings to Customers dropped slightly to reflect recent downward trend, but also taking into account recent commercial building activity

EXPLANATION OF REVENUES:

* Customer billing is the total of MMSD operation/maintenance, local sewer operation/maintenance, MMSD capital charges & litigation settlement payment

* Interest Income is earned from the investment of surplus cash.

* Miscellaneous Revenue includes late payment penalties.

UTILITY EXPENDITURES

SANITARY SEWER

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES	2014 BUDGET	\$ CHANGE	% CHANGE
17,961	9,385	12,585	13,960	8,397	10,870	3,504	\$ 21,000	Maintenance of Mains	\$ 14,077	-6,923	-32.97
1,000	1,000	1,200	1,200	1,500	0	0	\$ 1,000	Rentals	\$ 1,000	0	0.00
4,200	4,200	5,525	4,400	3,000	0	0	\$ 4,000	Transportation Exp.	\$ 3,000	-1,000	-25.00
25,328	28,626	29,856	30,000	21,105	24,916	24,902	\$ 25,000	Accounting Expense	\$ 25,000	0	0.00
0	9,713	16,203	0	20,000	0	0	\$ 16,000	Employee Exp.	\$ 16,000	0	0.00
0	0	8,047	9,736	8,257	9,352	7,859	\$ 7,000	Metering Expense	\$ 8,000	1,000	14.29
11,385	11,833	14,212	14,937	17,951	39,666	36,348	\$ 18,000	Miscellaneous Exp.	\$ 20,000	2,000	11.11
0	0	5,464	6,000	5,000	3,099	4,593	\$ 5,500	Insurance Expense	\$ 5,000	-500	-9.09
7,893	9,385	10,911	11,426	11,890	12,676	10,803	\$ 9,000	Employee Benefits	\$ 10,000	1,000	11.11
118,818	121,690	158,764	172,035	171,611	172,766	163,826	\$ 169,461	Sewer Dist Oper/Main	\$ 168,000	-1,461	-0.86
300,502	292,696	303,349	282,998	275,006	276,490	305,502	\$ 308,047	Sewer Dist Capital	\$ 311,450	3,403	1.10
123,548	93,147	33,084	42,177	26,961	23,662	25,938	\$ 98,500	Debt Service	\$ 95,473	-3,027	-3.07
2,483	1,500	300	0	1,978	322	1,656	\$ 1,500	FLOW Expense	\$ 1,700	200	13.33
5,271	8,569	2,755	5,194	8,000	13,592	12,212	\$ 62,800	Sewer Rehab & Repl.	\$ 62,800	0	0.00
618,389	591,744	602,255	594,063	580,655	587,412	597,143	746,808	TOTALS	\$ 741,500	-5,308	-0.71

BUDGET COMMENTS:

* The increase to Sewer Rehab & Replacement is due to an MMSD program to help identify I/I...Project costs to be reimbursed by MMSD grant.

* MMSD's Operations and Maintenance costs have increased

* MMSD's Capital Budget has increased due to watercourse improvements in the Menomonee River Watershed

EXPLANATION OF EXPENDITURES:

* Maintenance of mains include DPW wages and benefits, a payment to the Village per Resolution 10-21 and money available for contracted services.

* Rentals is a payment to the Village per Resolution 10-21.

* Transportation includes fuel and a payment per Resolution 10-21.

* Accounting Expenses are administrative wages and benefits.

* Metering is cost for maintenance.

* Miscellaneous Exp., per Resolution 10-21, includes payment for space & data processing.

* MMSD Operation and Maintenance are direct charges from the Sewerage District for sewerage treatment.

* Capital Charge is the Village's portion of current District Capital Costs.

UTILITY REVENUES
STORMWATER MANAGEMENT UTILITY

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	REVENUES	2014 BUDGET	\$ CHANGE	% CHANGE
194,370	192,977	192,326	192,716	192,422	191,778	192,324	\$ 193,000	Billings to Customers	\$ 193,000	0	0.00
21,019	23,175	11,106	3,862	3,151	2,442	2,098	\$ 3,000	Interest Income	\$ 2,900	-100	-3.33
727	1,146	973	1,049	1,177	1,125	1,104	\$ 1,000	Miscellaneous Rev.	\$ 1,100	100	10.00
0	0	0	0	0	0	0	\$ -	Fund Surplus Applied	\$ -	0	0.00
216,116	217,298	204,405	197,627	196,751	195,344	195,526	\$ 197,000	TOTALS	\$ 197,000	0	0.00

BUDGET COMMENTS:

* Revenue comes from quarterly utility bills listed under the Stormwater Fee of a "ERU" equalized runoff unit of 3,032 Sq Ft.

* The utility was created to fund the storm water system in the Village and allow for long-term debt which stabilizes the overall cost of the utility.

UTILITY EXPENDITURES
STORMWATER MANAGEMENT UTILITY

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES	2014 BUDGET	\$ CHANGE	% CHANGE
8,022	9,591	17,645	19,025	17,620	16,801	16,192	\$ 20,700	Administration	\$ 17,500	-3,200	-15.46
706	2,000	4,867	13,552	7,966	5,000	9,277	\$ 5,000	Engineering/Planning	\$ 8,000	3,000	60.00
17,405	22,724	22,623	20,117	31,833	34,520	24,313	\$ 26,700	Operation & Maintenance	\$ 26,500	-200	-0.75
32	0	3,378	4,000	3,000	3,774	3,580	\$ 3,500	Insurance Expense	\$ 3,600	100	2.86
9,092	7,676	9,845	22,691	14,306	13,923	9,700	\$ 15,000	Employee Benefits	\$ 13,500	-1,500	-10.00
21,000	21,000	22,000	22,000	25,000	26,000	26,000	\$ 26,000	Rental Fees	\$ 26,000	0	0.00
13,925	58,659	21,662	24,179	4,685	10,642	0	\$ 10,000	Capital Projects	\$ 8,375	-1,625	-16.25
111,712	109,182	102,228	99,261	0	89,000	91,500	\$ 90,100	Debt Service	\$ 93,525	3,425	3.80
181,894	230,832	204,248	224,825	104,409	199,659	180,562	\$ 197,000	TOTALS	\$ 197,000	0	0.00

BUDGET COMMENTS:

* DPW will continue to repair and replace 4-8 Storm water catch basins.

* Costs for both the NR 216 Permit and NR 151 will continue.

EXPLANATION OF EXPENDITURES:

* Revenues are based on a \$5.50/Month Equivalent Runoff Unit Charge

* Funds provided for Administration, Operation & Maintenance of the Stormwater System per Resolution 10-21
 (engineering, insurance, billing, auditing, street sweeping,repairs & construction)

UTILITY REVENUES

WATER UTILITY

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	REVENUES	2014 BUDGET	\$ CHANGE	% CHANGE
5,102	3,480	920	389	422	171	123	\$ 100	Interest Income	\$ 100	0	0.00
120,845	119,402	117,575	118,776	115,303	115,959	117,904	\$ 117,000	Metered Sales-Res.	\$ 117,000	0	0.00
118,016	116,361	108,732	104,384	96,464	95,180	92,375	\$ 107,000	Metered Sales-Com.	\$ 100,000	-7,000	-6.54
95,195	103,105	104,493	105,563	101,400	103,350	97,387	\$ 103,000	Metered Sales-Ind.	\$ 100,000	-3,000	-2.91
18,810	18,360	18,360	19,573	25,823	25,823	16,623	\$ 21,600	Privt. Fire Protection	\$ 20,000	-1,600	-7.41
134,900	134,708	136,841	141,748	152,359	152,362	161,556	\$ 145,000	Public Fire Protection	\$ 155,000	10,000	6.90
653	649	720	661	657	828	712	\$ 600	Sales to Public Auth.	\$ 700	100	16.67
2,787	3,965	2,488	3,698	3,317	3,673	2,964	\$ 3,350	Forfeited Discounts	\$ 3,000	-350	-10.45
0	50	95	190	43	0	50	\$ 50	Misc. Serv. Income	\$ 25	-25	-50.00
0	2,379	4,816	5,691	0	0	0	\$ 2,000	Meter Reimbursement	\$ 875	-1,125	-56.25
0	0	2,100	0	5574	5,515	5,370	\$ 0	Other Fin. Sources	\$ 3,000	3,000	#DIV/0!
496,308	502,459	497,140	500,673	501,363	502,860	495,064	\$ 499,700	TOTALS	\$ 499,700	0	0.00

BUDGET COMMENTS:

EXPLANATION OF REVENUES:

- * Most of the revenues in the Utilities are collected Quarterly
- * Interest Income is money earned from investment of surplus cash.
- * Metered Sales is revenue from water sold to residential, commercial and industrial customers.
- * Private Fire Protection is a quarterly charge based on the size of connection for automatic sprinkler systems & private hydrants
- * Public Fire Protection is a charge to the Village to cover the use of mains, hydrants and water for fire protection
- * Forfeited Discounts is revenue from customers whose payment is made after the due date.

UTILITY EXPENDITURES

WATER UTILITY

2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	EXPENDITURES	2014 BUDGET	\$ CHANGE	% CHANGE
36,878	37,033	41,020	41,938	41,186	42,507	43,573	\$ 42,000	Taxes	\$ 43,000	1,000	2.38
16,031	10,004			2,616	750	-	\$ -	Int. Long-Term Debt	\$ -	0	0.00
13,821	13,360	14,414	15,298	12,704	13,183	15,818	\$ 15,000	Pump Station Labor	\$ 15,000	0	0.00
174,000	187,071	193,520	187,669	191,178	158,821	158,368	\$ 155,000	Purchased Water	\$ 158,000	3,000	1.94
17,306	23,440	19,531	17,002	18,637	13,122	11,035	\$ 23,000	Pump Station Oper.	\$ 13,000	-10,000	-43.48
4,307	4,678	7,052	2,080	1,945	5,269	7,042	\$ 8,000	Plant Maintenance	\$ 8,000	0	0.00
10,843	11,481	11,985	12,209	13,018	13,791	14,100	\$ 16,500	Power for Pumping	\$ 15,000	-500	-3.23
3,099	0	0	0	5,694	2,870	397	\$ 6,500	Maint Pumping Plant	\$ 6,000	-500	-7.69
0	100	0	0	0	0	0	\$ 100	Water Treat. Labor	\$ -	-100	-100.00
0	0	0	0	0	0	0	\$ -	Distribution Mainten.	\$ -	0	0.00
34,012	39,289	39,181	51,134	59,932	50,586	33,365	\$ 54,000	Main Maintenance	\$ 54,000	0	0.00
8,008	8,954	9,111	13,366	6,667	8,544	9,611	\$ 11,000	Service Maintenance	\$ 11,000	0	0.00
7,393	2,949	2,875	4,396	1,558	1,505	1,735	\$ 7,500	Meter Maint/Replace	\$ 7,500	0	0.00
5,295	8,808	2,471	3,859	3,956	1,673	5,511	\$ 10,800	Hydrant Maint/Repla	\$ 10,800	0	0.00
2,438	2,758	1,469	1,434	1,707	1,749	1,690	\$ 3,000	Meter Reading Labor	\$ 2,500	-500	-16.67
10,697	11,285	11,512	11,430	11,840	11,845	11,330	\$ 12,000	Acct & Collect Labor	\$ 12,000	0	0.00
1,000	1,000	1,200	1,200	833	0	0	\$ 1,000	Supplies & Services	\$ 400	-600	-60.00
8,637	10,423	11,211	11,432	6,763	9,547	9,314	\$ 18,000	Admin. Salaries	\$ 18,000	0	0.00
5,563	5,435	5,737	6,351	2,672	6,339	6,252	\$ 7,500	Office Supplies & Exp	\$ 7,500	0	0.00
9,733	11,180	12,210	19,432	10,842	10,641	10,000	\$ 12,000	Outside Serv. Empl	\$ 12,000	0	0.00
0	0	5,865	6,000	8,000	5,289	5,586	\$ 6,800	Property Insurance	\$ 6,500	-300	-4.41
21,631	26,896	23,870	34,175	25,571	24,671	23,964	\$ 30,000	Employee Benef & Pen	\$ 30,000	0	0.00
3,463	4,036	4,167	4,614	4,633	1,804	2,493	\$ 7,000	Miscellaneous Exp.	\$ 15,000	8,000	114.29
6,280	6,340	7,400	7,517	18,978	15,114	13,922	\$ 11,000	Transportation Exp.	\$ 11,500	500	4.55
45,548	43,496	45,190	53,500	0	53,500	43,000	\$ 43,000	Annual Principal Pymt	\$ 43,000	0	0.00
629	100	0	0	0	0	0	\$ -	Engineering Exp	\$ -	0	#DIV/0!
446,612	470,116	470,991	506,026	450,932	453,117	428,106	\$ 499,700	TOTALS	\$ 499,700	0	0.00

WATER UTILITY

BUDGET COMMENTS:

- * Hydrant Maintenance increase to also cover sand blasting & re-painting 1/2 of the hydrants in 2013 and other 1/2 in 2014
- * Misc. Expense increase to cover a share of the radio system upgrade project

EXPLANATION OF EXPENDITURES:

- * Taxes are an equivalent payment in lieu of taxes based on a PSC formula. The account also includes FICA taxes
- * Interest payment and annual long term debt payment are the repayments to general fund for borrowing to rehab well
- * Purchased Water is the cost of purchasing water per our agreement with the City of Milwaukee.
- * Main Maintenance includes the costs of the Village labor and contract labor to repair main breaks and \$6,000 payment to Village per Resolution 10-21.
- * Service Maintenance includes \$10,834 payment for Village for use of machine per Resolution 10-21 and associated labor costs
- * Meter Maintenance includes cost of testing, replacement meters, labor, etc.
- * Hydrant Maintenance includes wages, benefits and supplies including replacements.
- * Supplies and Service include a \$1,333 payment to the Village per Resolution 10-21 and associated charges for service
- * Office space includes a \$4,833 payment per Resolution 10-21, telephone, postage, etc.
- * Outside Services Employed covers the cost for auditors.
- * Miscellaneous Expense includes a \$3,000 payment per Resolution 10-21 to the Village.

GLOSSARY

GLOSSARY

A

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.

Activity - Departmental efforts that contribute to the achievement of a set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes. Ad valorem taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Annualize - Taking revenues or expenditures that occurred during the year and calculating their cost for a full year. As an example, a \$25,000 cost that occurs quarterly will have an annual cost of \$100,000.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset - Resources owned or held by governments, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions created by layoffs.

B

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond (General Obligation) - A general obligation bond is backed by the full faith, credit and taxing power of the government.

Bond (Revenue) - A revenue bond is backed only by the revenues from a specific enterprise or project.

GLOSSARY

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

C

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - A plan of revenues and expenditures to improve facilities, equipment and other infrastructure of the Village's for a defined period of time.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

Capital Improvement Program - A collection of capital improvement projects to Village property that is defined by year over a fixed number of years to meet the needs of the Village. The program is approved by the Village Trustees annually.

Capital Improvement Project - A major construction, acquisition or renovation activity/project that adds value to a physical asset or significantly increases their useful life.

Cash Basis - A basis of accounting, in which revenue and expenditure transactions are recognized only when cash is increased or decreased.

Component Units - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit's financial relationship is such that to exclude it would cause the primary government's financial statements to be misleading or incomplete.

D

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

GLOSSARY

Department - An organizational unit that is functionally unique in its delivery of a service.

Development-related fees - Those fees and charges generated by building, development and growth in a community. Included are building permits, review fees and zoning/platting/subdivision fees.

Disbursement - The expenditure of monies from an account.

E

Employee Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Benefits included are the government's share of Social Security and various pension, medical and life insurance plans.

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

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the state or federal government (i.e., Road Use Tax).

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

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

F

FEMA - Federal Emergency Management Agency

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides direction relative to the planning and programming of government budgets and their funding.

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

GLOSSARY

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time parks employee working 20 hours a week or 1,040 hours per year would have an equivalent position of 0.5 of a full-time position.

Fund - A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves and carryover.

G

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community.

Grants - 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.

I

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water main, sewer main, bridges, etc.).

L

League - Wisconsin League of Municipalities

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

GLOSSARY

Long-term Debt – Debt with maturity of more than one year after the date of issuance.

M

No definitions for M.

N

No definitions for N.

O

Objective – Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts that a government may be legally required to meet out of its resources. They include encumbrances not yet paid.

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.

P

Pay-as-you-go Basis – A phrase used to describe a financial policy by which capital outlays are financed from current revenues versus borrowing.

Personal Services – Expenditures for salaries, wages and fringe benefits of a government's employees.

PILOT – Payment in Lieu of Taxes

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid.

GLOSSARY

Purpose - A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

Q

No definitions for Q.

R

Referendum - The principal or practice of referring measures passed upon or proposed by the legislative body of voters, or electorate, for approval.

Reserve - An account used either to set-aside budgeted revenues that are not required for expenditure in the current budget year.

Resolution - An order of a legislative body that is less formal than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

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 - Sources of income financing the operation of government.

S

Source of Revenue - Revenues are classified according to their source or point of origin

T

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).

GLOSSARY

Tax Exemptions - Authority to reduce the assessed property tax value of a piece of property. Examples include Homestead and Veteran exemptions.

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 resultant product when the tax rate per one thousand (\$1,000) dollars is multiplied by the tax base, and figuring in the assessment ratio, where applicable.

Property Value for Residential Home	\$ 150,000
/ \$1,000 of Valuation	\$ 150.00
* Village Tax Rate of \$6.79	\$ 1,018.50
Village Taxes for \$150,000 Butler Home	\$ 1,018.50

U

Unencumbered Balance - The amount of an appropriation that is neither expanded nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees - The payment of a fee for direct receipt of a public service by party who benefits from the service.

W

WCMA - Wisconsin City/County Management Association

WDNR - Wisconsin Department of Natural Resources

WDOT - Wisconsin Department of Transportation

Working Cash - Excess of readily available assets over current liabilities; cash on hand equivalents that may be used to satisfy cash-flow needs.

No definitions for **V, X, Y and Z.**