



# *Village of Butler*

2018 Annual Budget



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President Tiarks and the Village Board of Trustees;

Thus far, 2017 has been one of the busiest and most productive years this organization has had in quite some time. We have tackled the first major water main replacement project in nearly 30 years and a full road replacement project. We welcomed two new faces to the Village Board, completed fundraising for the new Playground at Frontier Park, reorganized Village Committees, reorganized Library operations, effectively managed the Budget, launched the new Municipal Code, undertook a small business outreach initiative and continued to ensure that we exceed the service expectations of the residents, business owners, and visitors of the Village of Butler. We should all be extremely proud of the work we accomplished this year.

Though we have many accomplishments to celebrate, we must also continue to aggressively work to inspire progress and change within this organization and Village. It is the Board's goal and staff's mission to be the leaders in providing high quality, efficient, and cost effective services to our constituents so that Butler continues to be a great place to live, work, and play. This does not only include ensuring that the services we provide meet the needs of our constituents and are free from red tape, but it also includes putting faces to names and developing personal relationships and trust so that we all have a collective say in how our this organization moves into the future and what the future of this Village will look like. We have begun the first steps of this process with partnering with the UW-Extension and conducting a small business recruitment and retention survey, hosting two small business symposiums, and beginning the information gathering process for a larger Butler Master Plan.

We have continued with our commitment to infrastructure upgrades with the undertaking of the Arden Place Water Main and Road Replacement Project. This project was not without complications but served as a learning tool for staff to become more knowledgeable on utility upgrades and project management so that we may better plan for future projects. Planning has already begun for the 2018 Road Project and staff is dedicated to managing this program into the future so that our roads and utility infrastructure are safe.

One of the most meaningful items included within this document is the Performance Management section. In 2015, Village Management launched a comprehensive performance management program to collect data regarding Village staff and services in order to evaluate our effectiveness in relation to our mission, vision, and values. This documents includes a 17 page report on our progress in 2017, as well as comparison data from 2015 – 2017. We are starting to use this data to gain a better understanding of the nuances of staff time, crime trends, permitting trends, etc. from year to year. In the next few years we will have enough data to begin to make budgeting decisions based off of performance information for each department.

The 2018 Recommended Budget is fully funded, and provides the necessary resources to implement the policy decisions set by the Village Board. Management's goal in developing the 2018 Recommended Budget was to ensure that the quality services that residents and business have come to expect are funded, that our buildings and equipment have the resources to be properly maintained, that our staff has the resources to provide safe, efficient, and effective services, and that we minimize the impact on taxpayers for increase in debt service. I am proud to report that these goals have been accomplished, and that we have established a budget that is balanced, provides resources for capital improvements, ensures high



quality services, and most importantly, continues to improve the Village's long-term financial health.

The budget is presented in a simple line format and includes an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information, and a justification page for specific expense line items. The appendix includes a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms. Revenues and expenses are projected and budgeted for using a look back method of prior years actual revenue/expense coupled along with known activities throughout the year (grant award, non-reoccurring expense, etc).

### 2018 Budget Assumptions and Significant Impacts

- The 2018 Budget creates a Library Special Revenue Fund. This fund segregates the revenues and expenditures for the Butler Public Library. This was done so that the Library Board has a clearer record of each dollar taken in and spent by the Library. The Library Fund is not a revenue neutral fund, therefore \$105,308 of taxpayer dollars are used to balance Library operations.
- The State Levy Limit legislation allowed the Village to increase our total property tax levy by net new construction of 0.75% (\$11,665), plus an adjustment for increases in debt service. The property tax levy for debt service in 2018 increased from \$365,149 to \$391,534 an increase of 7.23%. This large increase is directly attributed to the new debt issued in 2016 and 2017 for the road and infrastructure improvement projects.
- Increase in non-property tax revenue of 0.49% or \$3,429.
- Increase in State Transportation Aids of \$18,662 or 14.75%.
- Significant capital purchases included in the 2018 budget, financed through debt proceeds and grant funding, include; the third of three payments for new election equipment (\$1,100), the 2018 Emerald Ash Borer Management Program (\$12,011), and DPW facility upgrades (\$14,500), DPW Generator (\$50,000), and Community Building Upgrades (\$30,000). The DPW Facility Upgrades and Generator are allocated to the utilities as well as the Capital Fund.
- The Village was notified in 2017 that our insurance carrier through the State Health Plan, United Healthcare would no longer be participating in the State Health Plan. Employees will chose a provider based on their needs. The Village anticipates a cost savings regardless of which provider the employee selects. The Village contributes 88% of the monthly health premium for each employee.
- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.4% for non-represented employees (all but sworn police officers), of which the employee pays 6.7% and the Village pays 6.7%. Retirement contribution rates for represented employees (sworn police) stayed the same at 17.4%, of which the employee pays 6.8% and the Village pays 10.6%.

- The Stormwater Utility Includes a 5.59% rate increase from \$20.39 to \$21.50 per ERU per quarter. Each residential property equals about one ERU. There is no Sewer Utility rate increase planned, and the Village is currently undertaking a rate increase case with the Public Service Commission of Wisconsin for Water Utility Rates.
- The Village's 2017 assessed value (TID included) is \$253,530,810. This is preliminary and awaiting final manufacturing assessed values from the State.
- Total property tax revenue increase by \$23,287 or 1.27% resulting in a municipal tax rate of \$8.49, an increase of 0.58%. The increase is due to the increase in general obligation debt service as a result of the road and infrastructure improvement project.
- Total 2018 General Fund Budget is \$2,091,866 a -3.95% or \$86,099 decrease from the 2017 General Fund Budget. This is due to the creation of the Library Special Revenue Fund, which took all Library expenditures out of the General Fund.

There are several socio-economic and legislative factors that staff will monitor throughout the year and communicate potential impacts with the Board. We have seen a great rebound in economic vitality of business with an increase in new occupancy permits issues, business growth, and new business start up. The Wisconsin Legislature will consider proposals in 2018 that potentially will impact Butler. These include addressing the "Dark Store" assessment laws, local home rule authority, and levy limits.

This organization is fortunate to have such a dedicated and knowledgeable staff, without whose guidance and input this document would not have been possible. I have learned more from them and their experiences and knowledge bases than I ever could have imagined. I am grateful to have managed them and this organization for the past four years. We remain committed to carrying out the goals and objectives set forth by the Village Board of Trustees to the benefit and best interest of the residents, businesses, and visitors of this great Village.

Thank you for your time and effort reviewing the 2018 Budget.

Respectfully Submitted,



Kayla J. Chadwick  
Village Administrator/Clerk

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### **Village Board of Trustees**

Patricia Tiarks	Village President
Bill Benjamin	Village Trustee
Michael Thew	Village Trustee
Marc Van Gompel	Village Trustee
Gerald Orvis	Village Trustee
Tom Sardina	Village Trustee
Mark Holdmann	Village Trustee

### **Administrators**

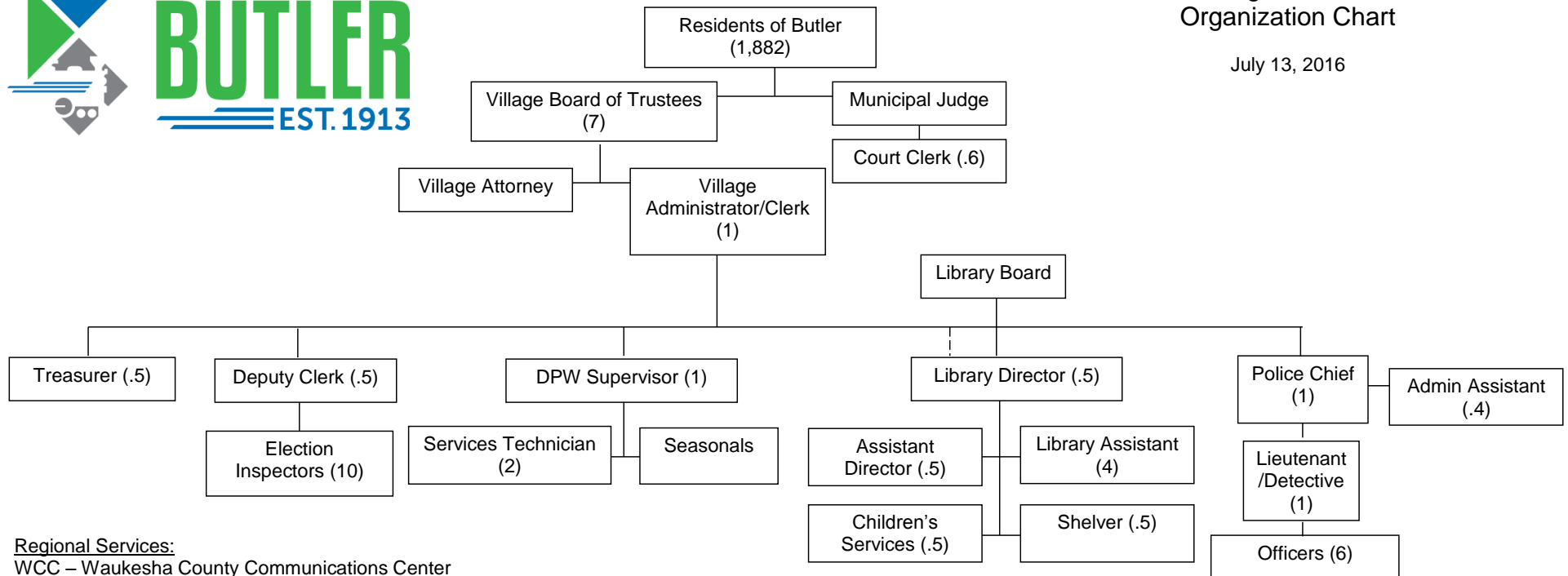
Kayla Chadwick	Village Administrator/Clerk
David Wentlandt	Chief of Police
Jim Bremberger	Public Works Supervisor
Victoria Kollar	Library Director
Barbara Spinney	Treasurer
Carolyn Jahnke	Deputy Clerk
Jenni Thorpe	Library Village Board President
Ron Worgull	Fire Chief
Paul Alexy	Village Attorney
Roger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

# VILLAGE ORGANIZATIONAL CHART



## Village of Butler Organization Chart

July 13, 2016



### Regional Services:

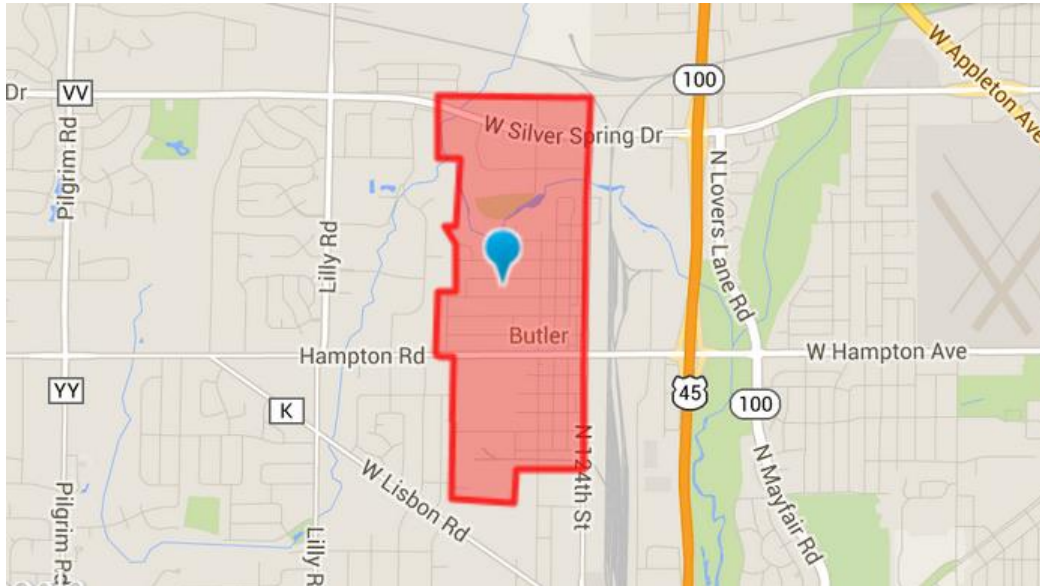
WCC – Waukesha County Communications Center  
HAWS – Animal Control

### Contracted Services:

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

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

## LOCATION

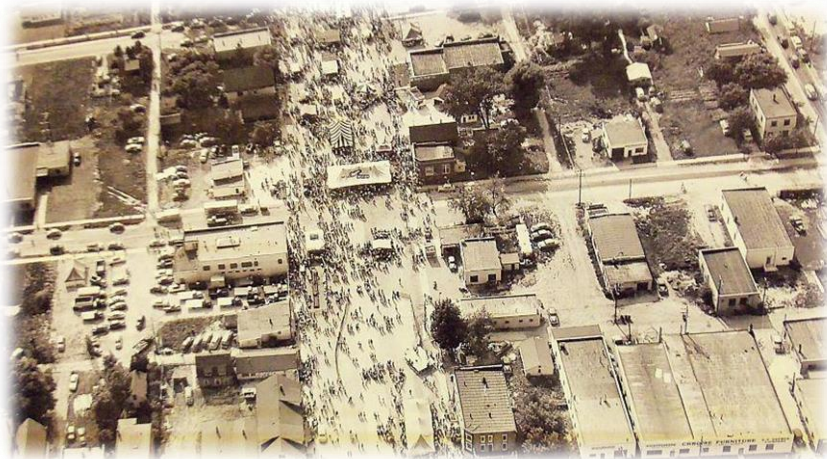


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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

### History

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



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

At that time the construction of the "New Butler" railroad yards represented one of the most extensive and costly railway projects in the Midwest. The railroad yards contained twenty-one tracks and accommodated 1,525 cars at one time. North of the yards was one of the largest railway roundhouses in the west. It contained fifty-eight stalls, an oil warehouse, machine shop, powerhouse,



## HISTORY AND COMMUNITY PROFILE



general storehouse and coal chute. The coal chute held 600 tons of coal and was capable of supplying four engines at one time. A dormitory and clubhouse, locally known as “The Beanery”, was located just west of the yards.

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

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

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

### Today

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



## Demographics

**Date Incorporated:** May 5, 1913  
**Area in Square Miles:** .79 sq. mi.  
**Population:** 1,828

**Population by Gender:**

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

**Number of housing Units (%):**

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

**Population by Race:**

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

**Population by Age:**

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

**Community Recreation:**

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

**Personal Income:**

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

**Most Common Industries:**

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

**Median Home Value:** \$163,900

Source: US Census & American Community Survey Data



## Top Taxpayers

Business/Owner Name	Type of Business	Assessed Valuation
Westminster Butler, LLC	Multi-tenant/Commercial	\$7,500,000
Hampton Regency	Multi-Family Residential	\$5,600,000
WIS-Pack Foods (Cargill)	Food Processing	\$5,124,900
Milwaukee Insulation	Commercial	\$4,610,000
Western States Envelope Company	Paper Manufacturing	\$4,434,000
Lafayette Building, LLC	Multi-tenant/Commercial	\$3,500,000
Butler Square	Multi-Family Residential	\$3,328,000
Reis Graphics	Commercial Printing	\$2,036,200
Goodyear Commercial Tire	Commercial/Retail	\$1,875,000
Kwik Trip	Retail/Fueling Station	\$1,825,900

## Top Employers

Business/Owner Name	Type of Business	Est. Number of Employees
Western States Envelope Company	Paper Manufacturing	700
Cargill Meat Solutions	Food Processing	400
Interstate Power Systems	Engine & Diesel Repair	155
Security Personnel, Inc	Security Guard & Patrol	150
Molded Rubber and Plastic Corp	Rubber Supply Manuf.	120
Kelbe Brothers Equipment Company	Excavating Contractors	70
Ries Graphics	Commercial Printing	65
Polyak Distributors	Delivery Service	60
Packerland Rent-A-Mat, Inc	Wholesale Mats	50
Waukesha County Nutrition Site	Government Office	40

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

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



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

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

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Butler**

**Wisconsin**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morrill*

Executive Director

For the second consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Butler for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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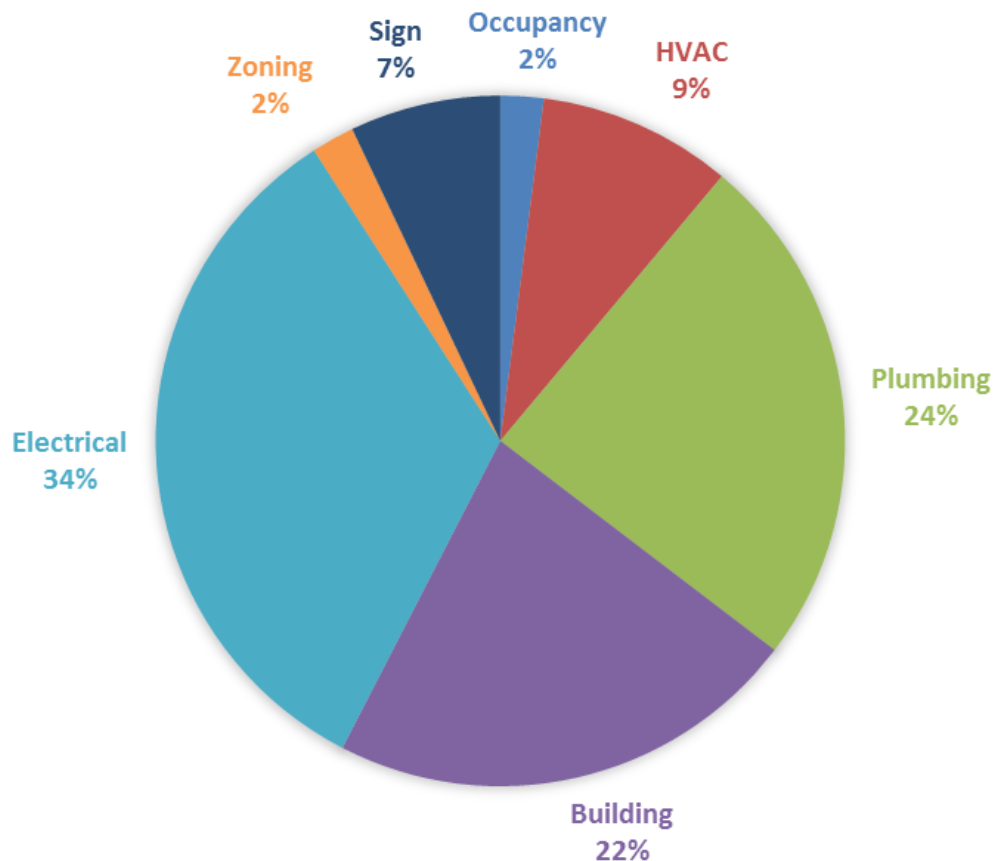
## PERFORMANCE MEASUREMENT PROGRAM

In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc. Each month the department managers submitted a written performance report to the Village Administrator and the Village Board. The goal of this program is to define measure, learn, and improve internal and external operations. This process will be applied to the daily tasks of Village employees to define the task, measure its performance and efficiency, learn about who, why, where, what, and when of the task, and implement improvements to increase the effectiveness and efficiency of the employee and the task. Through data gathering and analysis, department managers will identify which areas can be best improved to maximize the effectiveness of taxpayer dollars. This information will eventually be used to develop organization wide performance expectations and will help direct a performance based budget. 2017 represents the third year of this program. You will notice in the following report that we are now able to compare data and begin to determine where the Village excels in providing cost-efficient and high quality services to the community and where our areas for improvement. This data is used to help department managers evaluate the effectiveness of their staff, as well as, help demine goals for the upcoming year. More data will be needed to effectively make budgeting related decisions based on performance measurers.



# Administration

2017 BUILDING PERMITS ISSUED



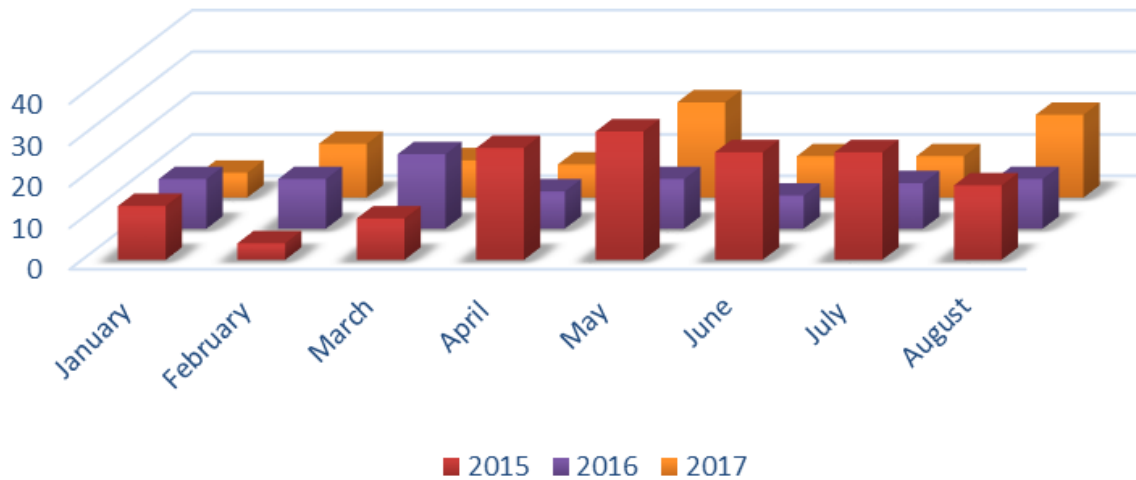
The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. Data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

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

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



## Building Permits Issued By Month 2015 -2017



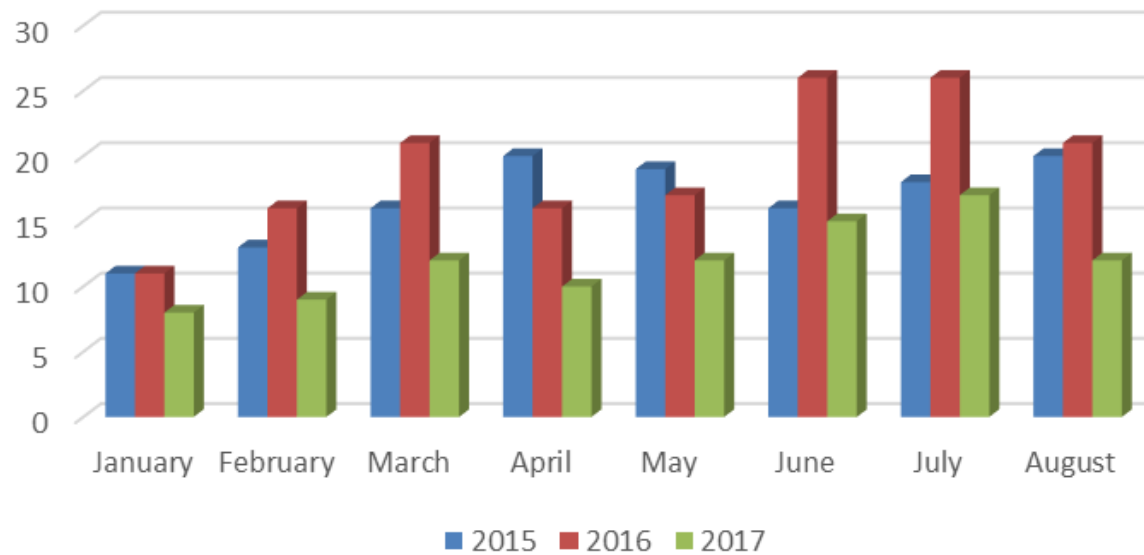
Permits issued in 2017 are trending higher than 2016 and on par with 2015. With the amount of commercial business in Butler, permits are issued steadily throughout the year.

## Building Permit Revenue By Month 2015 - 2017



Permit revenue has increased in 2017 as compared to 2016, but has declined compared to 2015. This is due to large remodel and new home construction projects in 2015.

## Community Building Rentals By Month 2015 - 2017



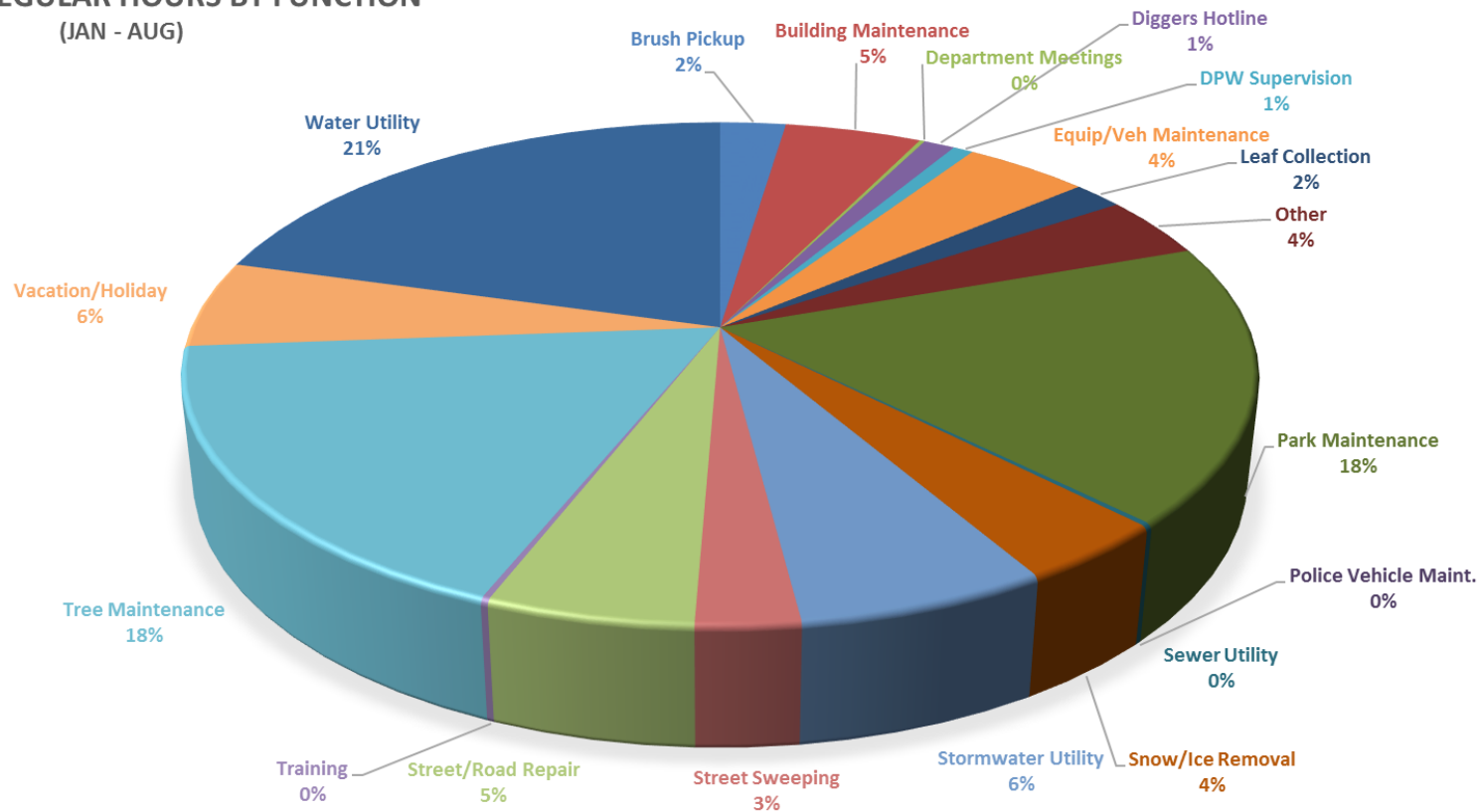
Board/Committee 2017	Jan	Feb	March	April	May	June	July	Aug
Village Board	1	2	2	1	2	1	2	1
Finance Committee	1	1	1	1	1	1	1	1
Building Board	1	2	2	1	1	1	1	0
Public Safety Committee	0	0	1	0	0	1	0	0
Public Works Committee	0	0	0	0	0	0	0	0
Plan Commission	1	0	0	1	0	0	0	0
Library Board	1	1	1	1	1	0	1	1
Park & Recreation Committee	1	1	1	1	1	1	1	1
Public Hearings	0	0	0	0	0	0	0	1
BID Openings	0	0	0	0	1	0	0	0

# Public Works

In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2017 is for January 1 – August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.

As expected, since this data is skewed towards summer activities that Tree Maintenance and Park Maintenance are the largest consumers of DPW time. Water Utility is also a large consumer of time in 2017 due to the water main replacement project undertaken this summer.

**2017 DPW REGULAR HOURS BY FUNCTION**  
(JAN - AUG)

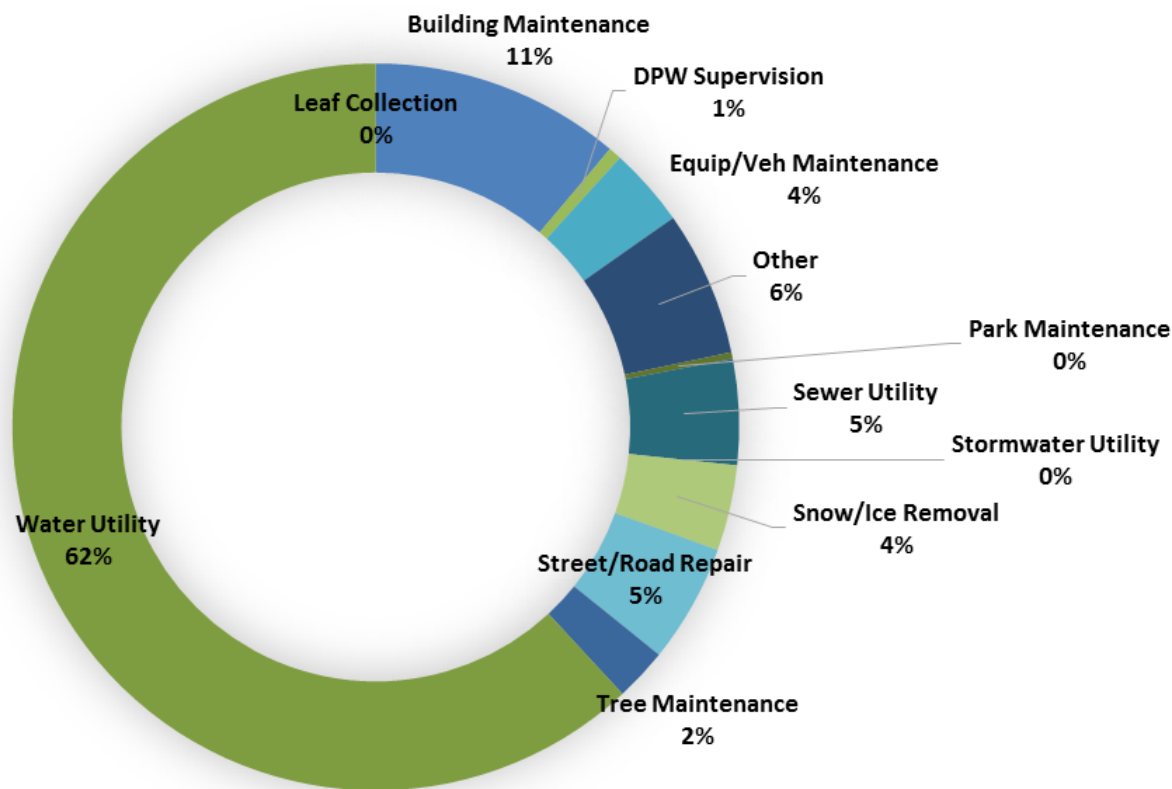


DPW Overtime hours are shown for January – August of 2016. As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are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

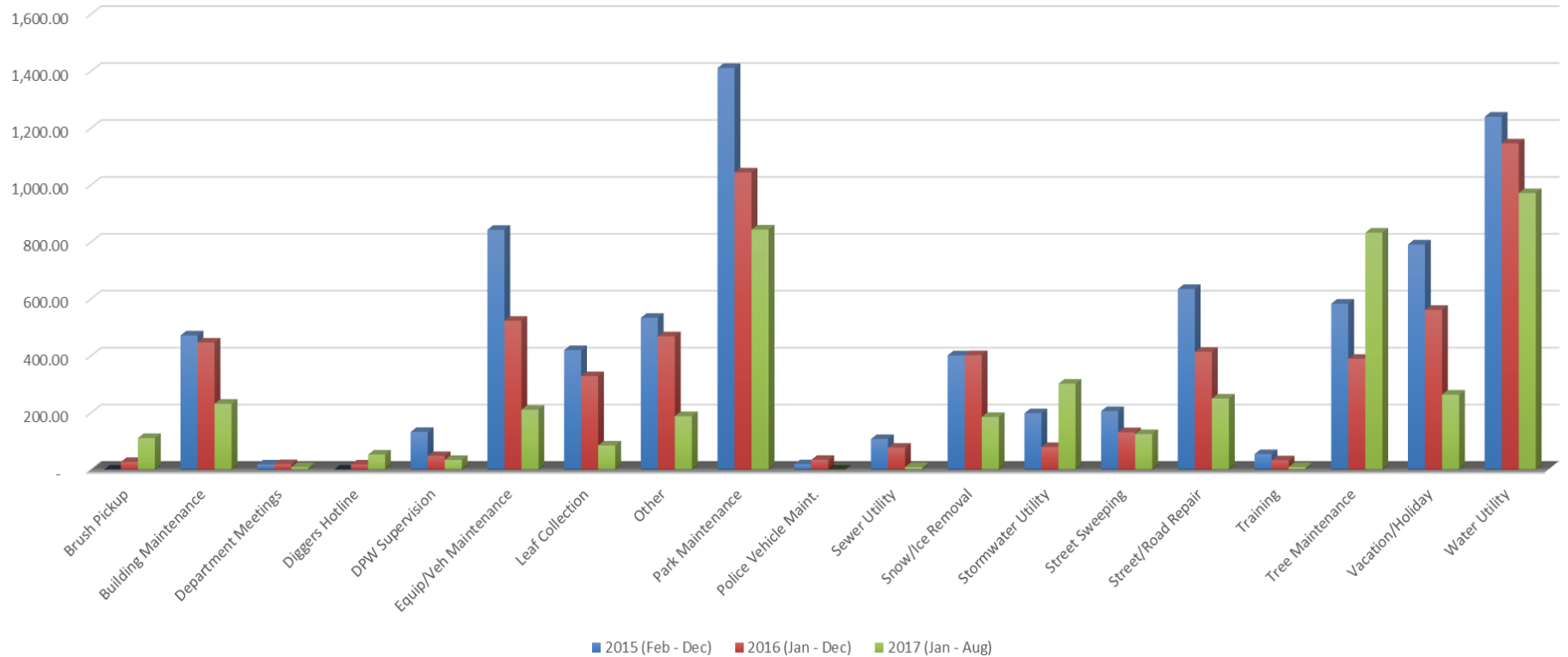
Water Utility work is another major allocation for overtime hours. Butler has aging infrastructure and this thus main breaks are prevalent. Many times these breaks happen after business hours. Additional overtime was required due to the water main replacement project in 2017.

Building maintenance accounting for a large portion of overtime thus far in 2017. This is due to a number of off-hour building issues, including a HVAC failure at Village Hall and a generator failure at DPW.

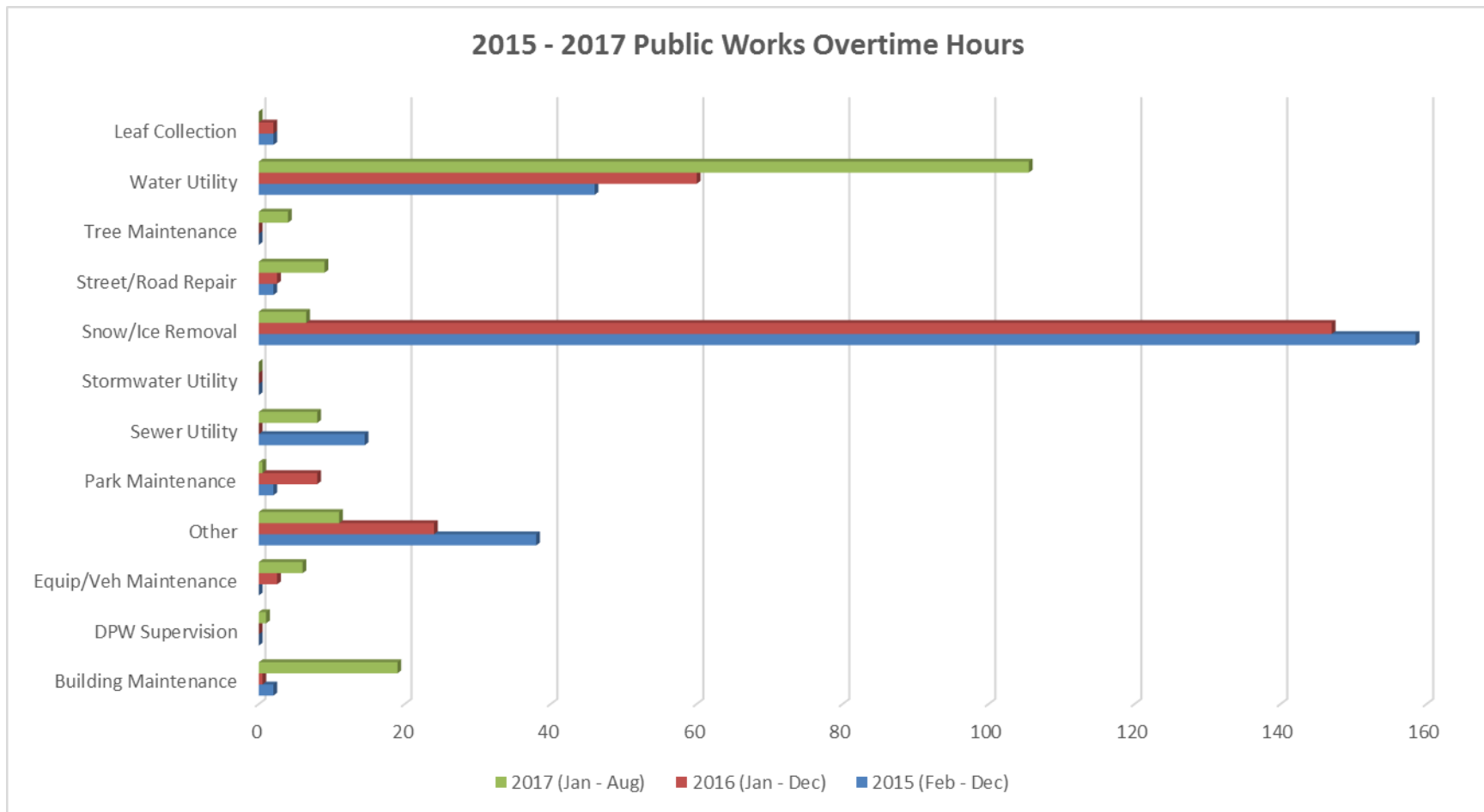
## 2017 DPW Overtime Hours By Function (Jan - Aug)



2015 - 2017 Public Works Regular Hours



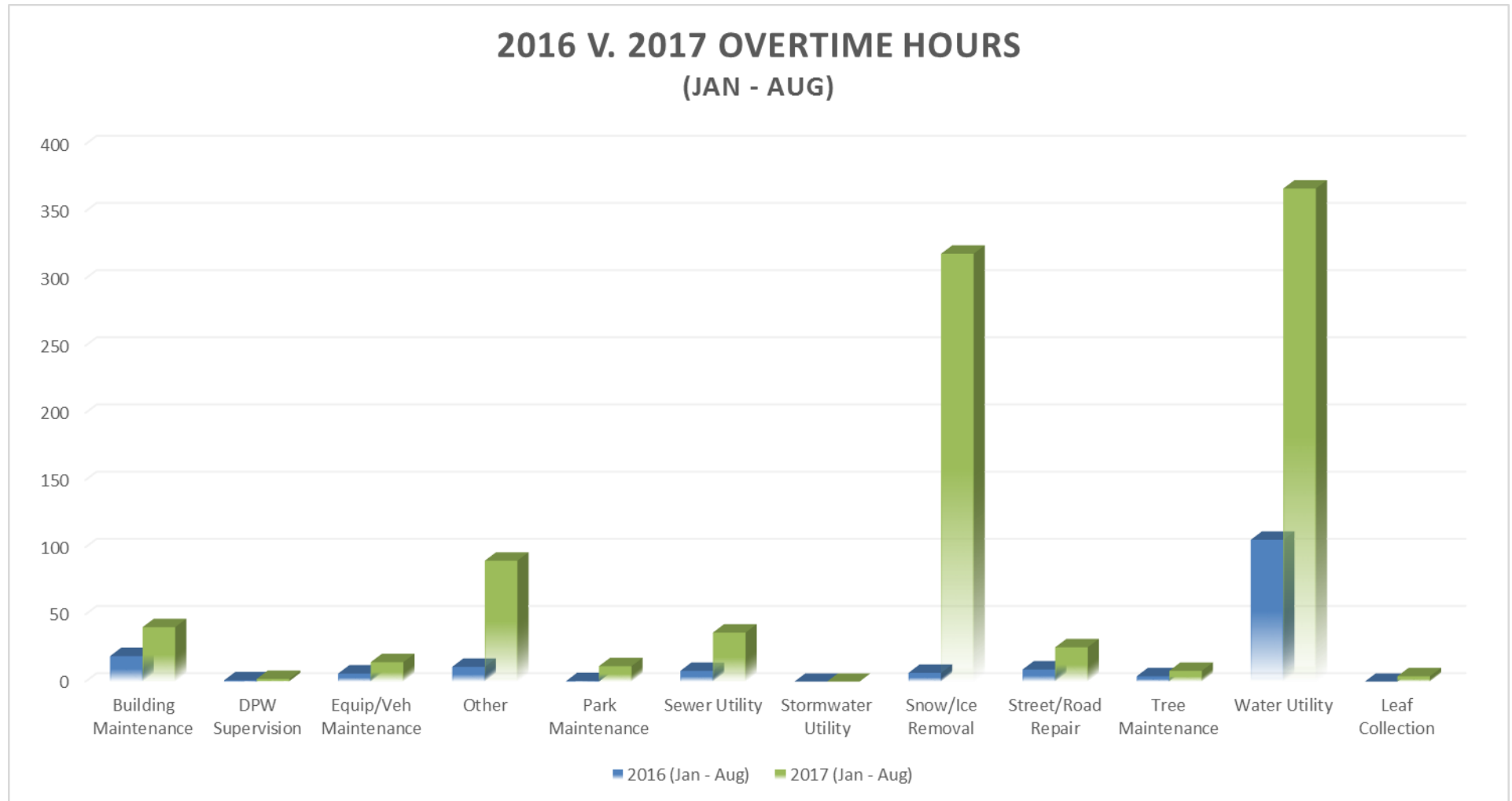
This graph compares the data we have collected for Public Works regular hours over the last three years. As shown, large uses of time are consistent from year to year. Park maintenance, Water utility, and Equipment Maintenance are all main and essential functions of the Public Works Department and therefore consume a lot of staff time. In 2017 many functions saw a reduction in the number of hour allocated due to operational efficiencies made over the last few years.



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



Overtime as a whole is up in 2017 as compared to 2016 in the same collection period (January – August). This is due to the Water Utility and Snow and Ice removal, both of which are unpredictable. The DPW Crew does their best to manage overtime hours to only when necessary. Water Utility overtime in 2017 is primarily due to the water main construction project and the complexities surrounding it.



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

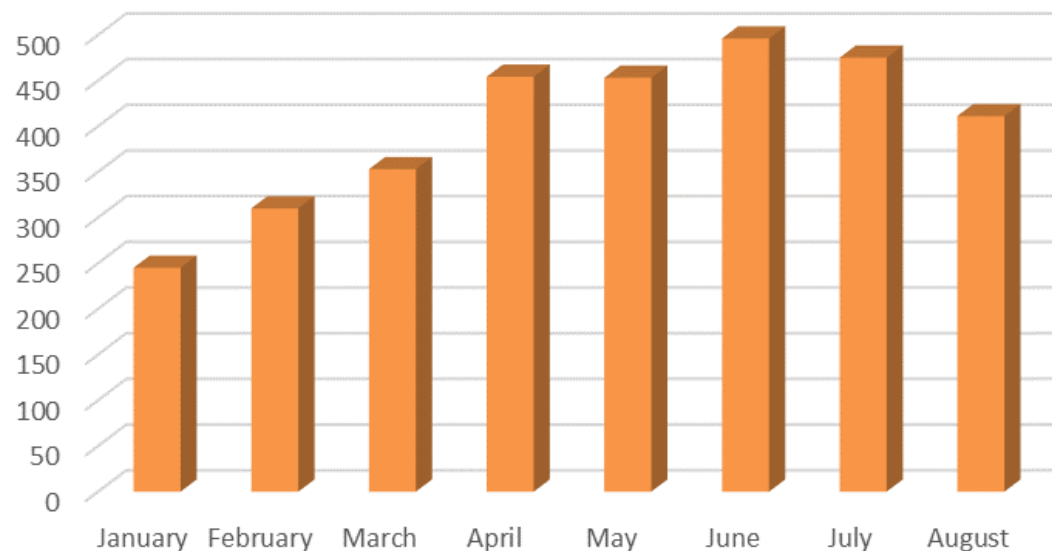
# Police & Court

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

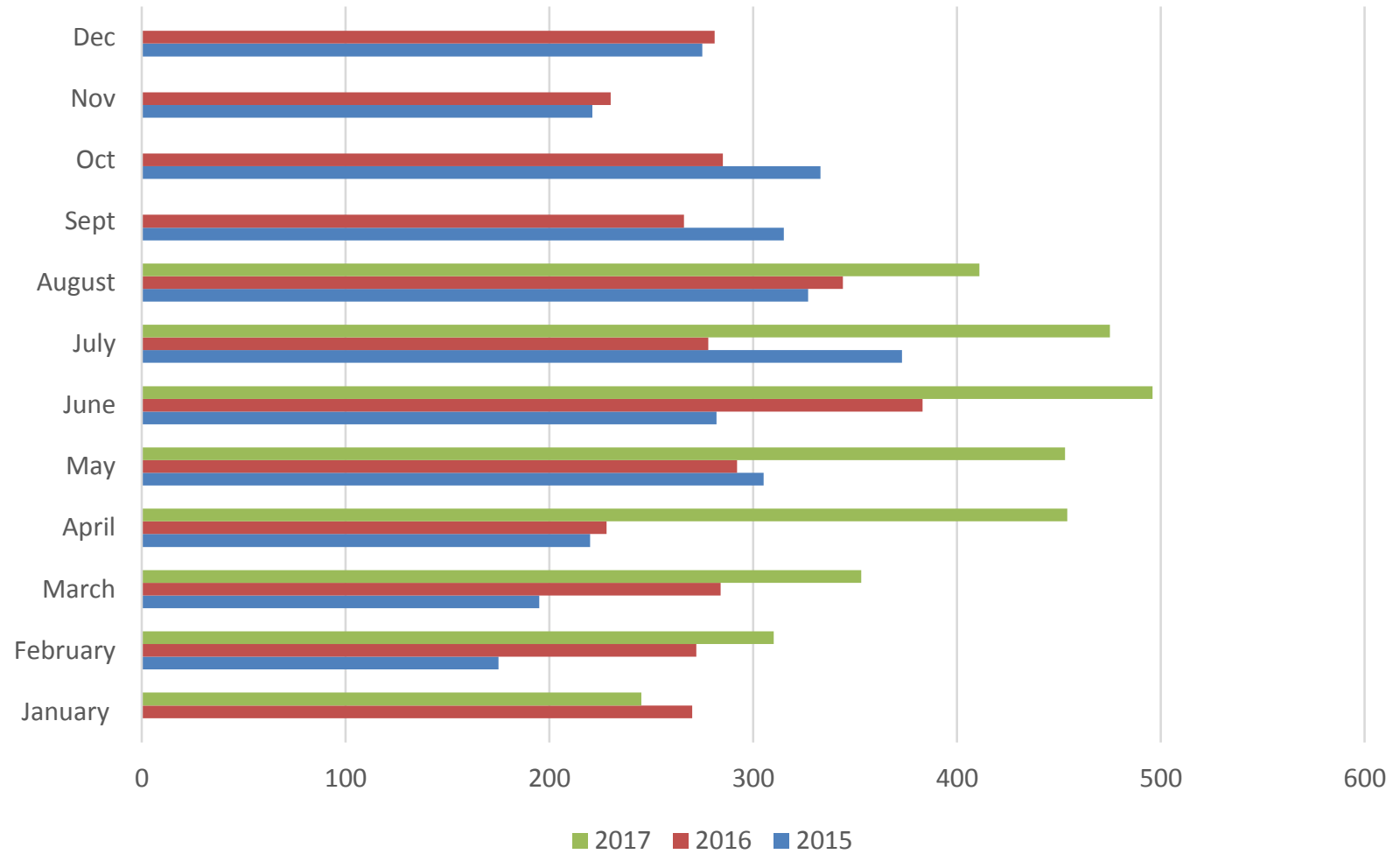
The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.

Calls for service in 2017 are on track to far outpace 2015 and 2016. From February to December 2015 there were 3,021 calls for service, from January through December 2016 there were 3,413 calls for service, and from January through August 2017 there were already 3,197 calls. This increase in need for police services was the impetus for the addition of the 8<sup>th</sup> police officer in 2015 and will be factored into staffing models used in the future for the police department.

2017 Calls For Service

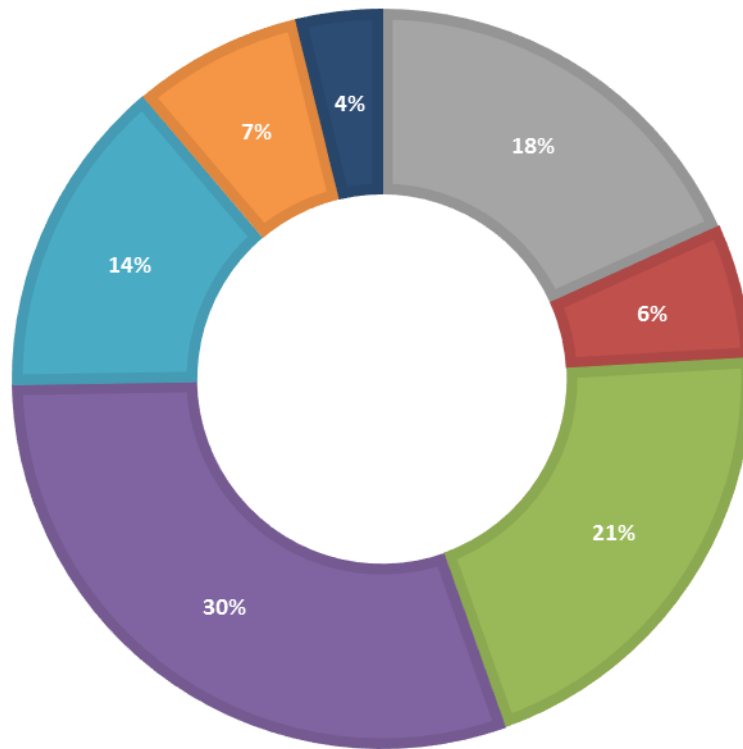


## Calls for Service 2015 - 2017 YTD



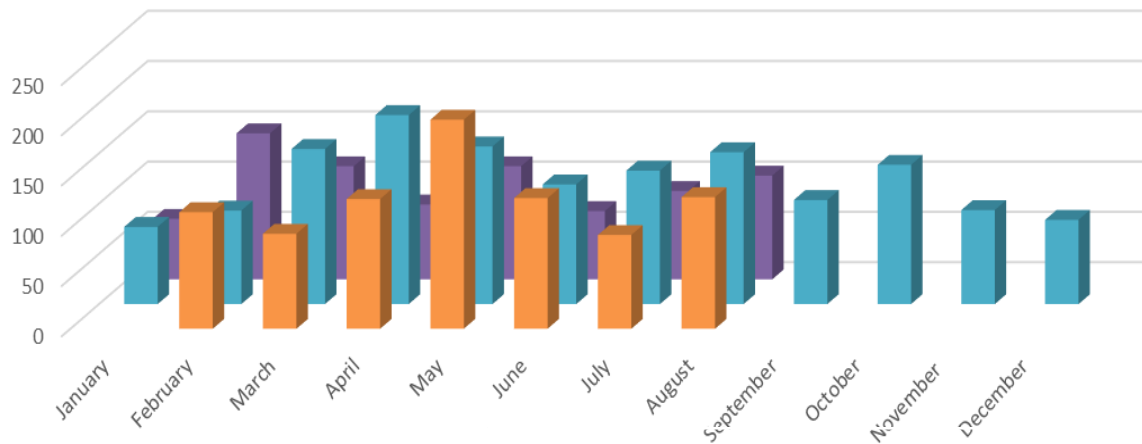
## 2017 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

■ Training ■ Court ■ Vac/Hol ■ Sick ■ Calls for service ■ Special Events ■ Misc



Between January and August of 2017, there have been 713.5 overtime hours worked. While we break out overtime hours by function to determine where overtime hours are being spent, the root cause of the high overtime hours in 2017 is due to once again being short staffed.

### 2015 - 2017 Overtime Hours By Month

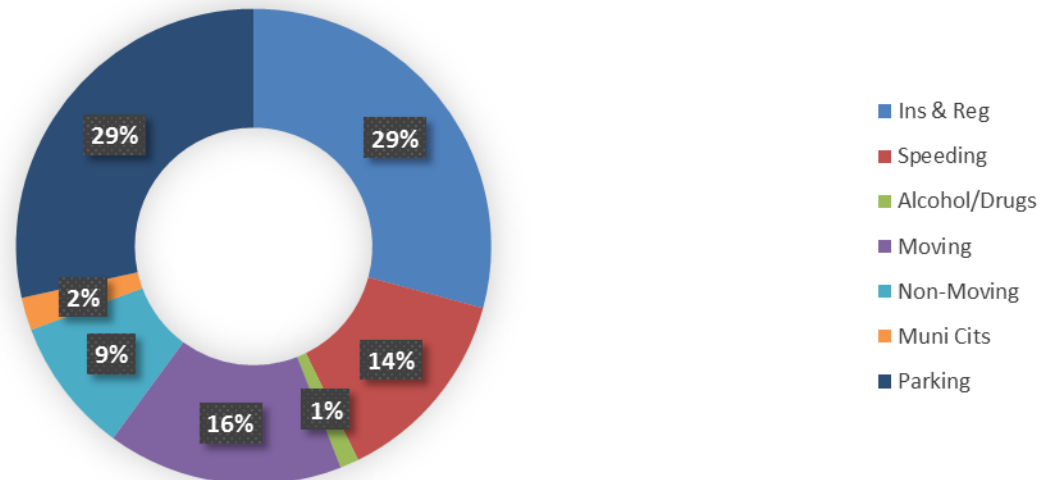


Overtime in 2017 is in line with both 2016 and 2015 as over the last three years we have faced staffing shortages for a number of different reasons. There have only been a few months in the last three years that the Police Department has been fully staffed.

We expect that in 2018 the Department will be fully staffed and a slight reduction in overtime hours will occur. Overtime will still occur regardless for sick, vacation, and calls coverage.

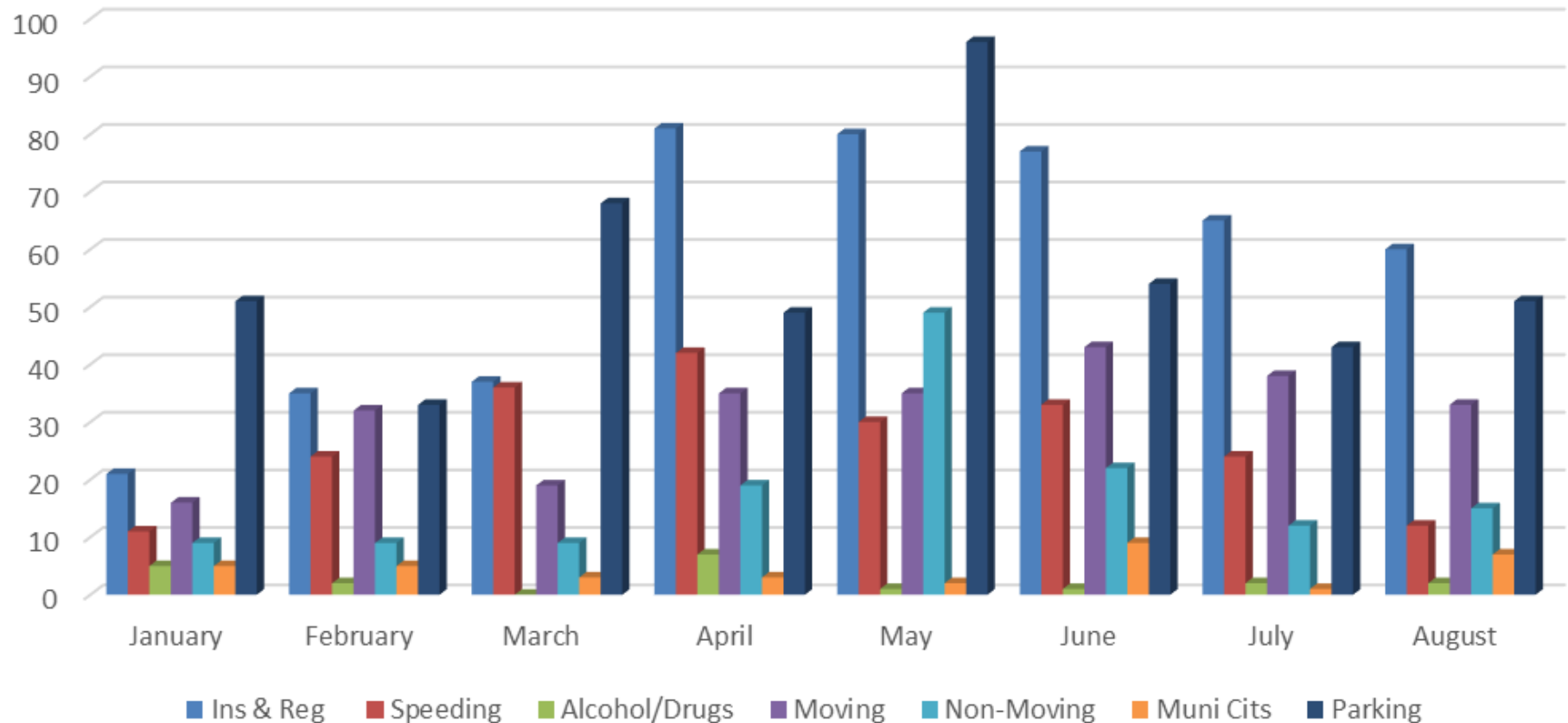
### 2017 Citations Issued by Type January - August

■ 2015 ■ 2016 ■ 2017



The three largest citation areas, Insurance and Registration, Parking, and Speeding account for 73.7% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 456 citations, Parking accounts for 445 citations, and Speeding accounts for 251 citations from January through August of 2017.

## 2017 Citations Issued By Month

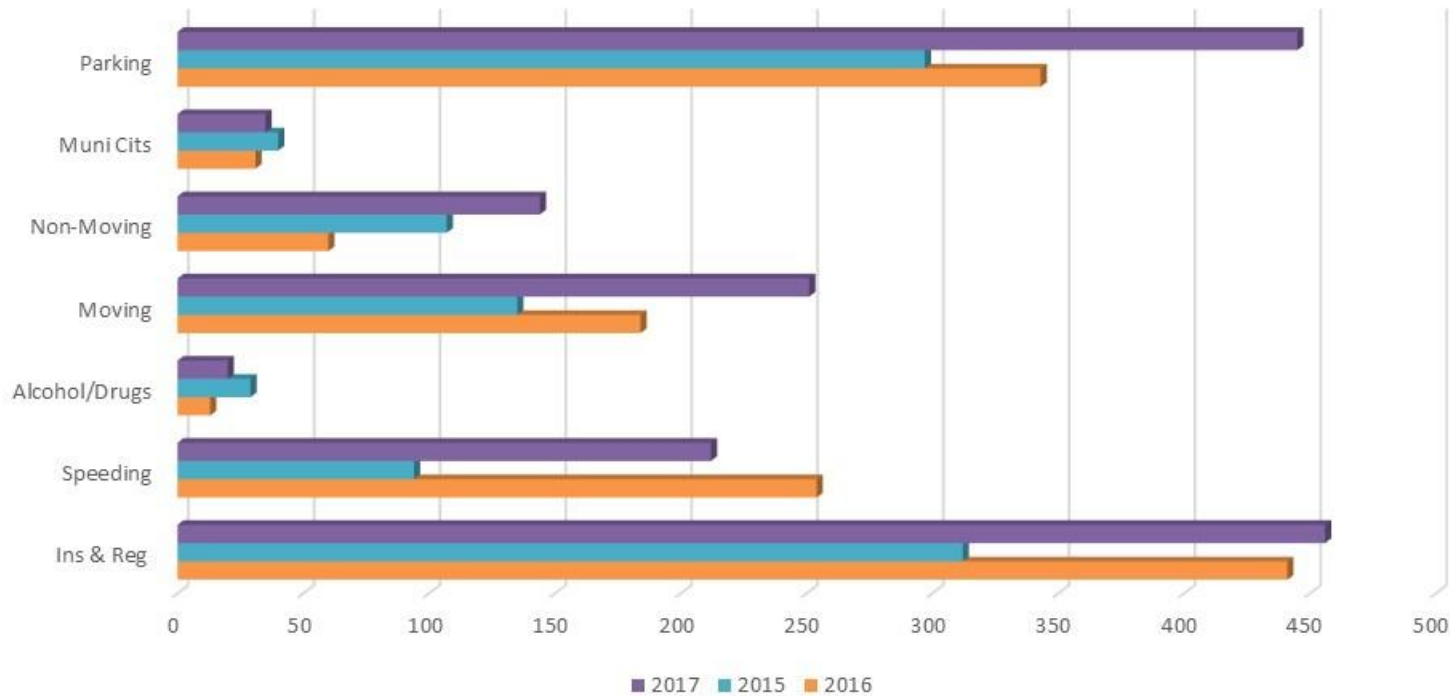


The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2017, 1,563 citations were issued as compared to 1,326 total citations issued during the same time frame in 2016.

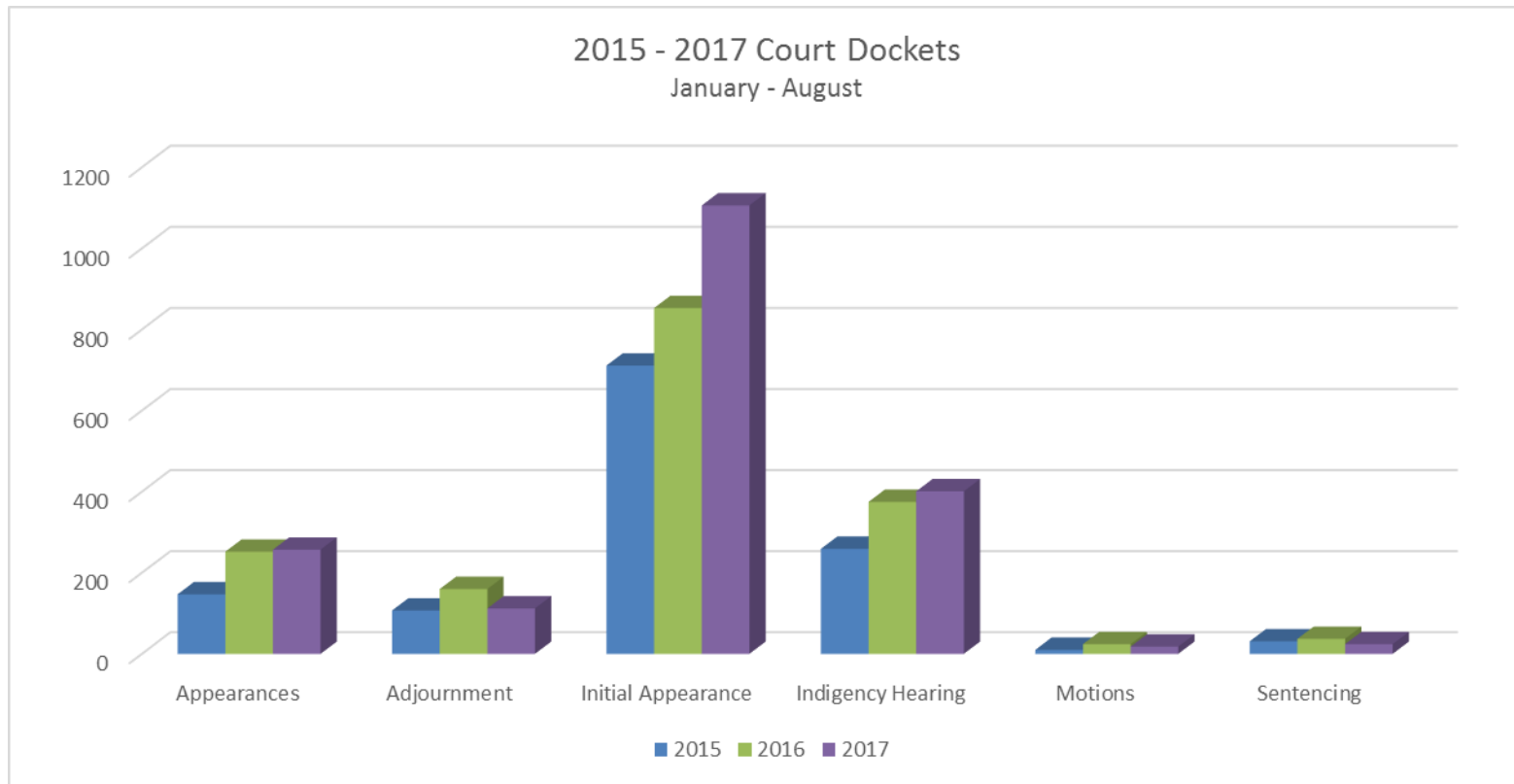


## 2015 - 2017 Total Citations Issued By Type

January - August



2017 Court Dockets By Month								
	January	February	March	April	May	June	July	August
Appearances	32	20	29	36	28	35	40	37
Adjournment	15	13	9	6	7	19	15	28
Initial Appearance	86	50	104	108	164	155	255	184
Indigency Hearing	53	49	41	24	35	62	51	86
Motions	4	2	0	3	1	4	4	0
Pre-Trial	2	5	5	7	2	10	6	4
Sentencing	4	2	7	4	3	1	1	2
Trial	1	0	0	0	3	0	1	1



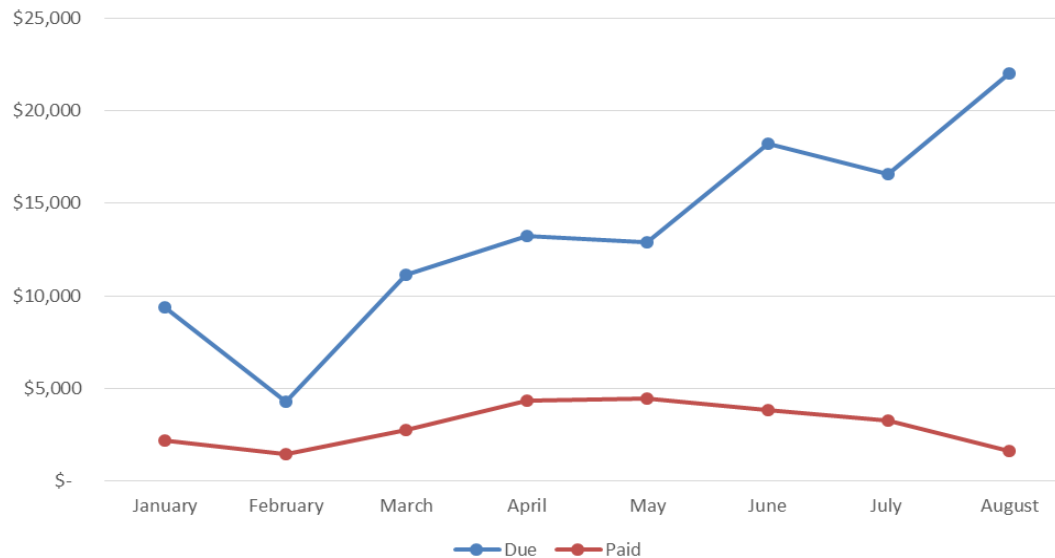
## 2015 - 2017 COURT PENALTIES ASSESSED/PAID JANUARY - AUGUST



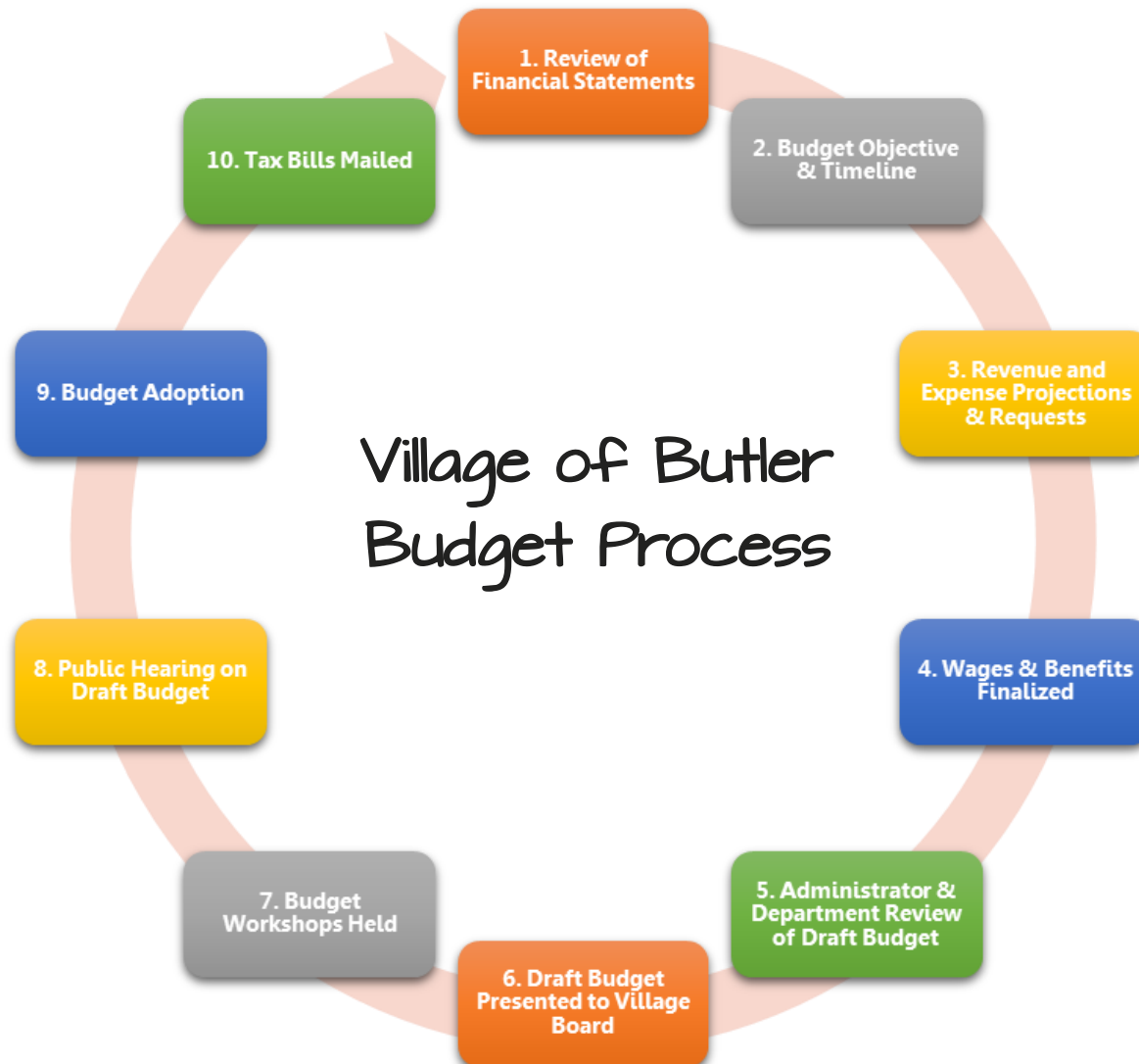
There has been a significant increase in the number of citations issued in 2017 as compared to prior years. The two graphs on this page are important to look at because the data proves that regardless of the number of citation issued in a year, the actual fine associated with the citation may not be collected immediately. The Village is only able to collect a small fraction of the total assessed court fines.

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

2017 Court Penalties Assessed vs. Paid



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The budget process begins each year after the completion of the prior year's financial statement audit, typically March or April. The Village Administrator provides general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically call for a 0% increase outside of any planned projects in the upcoming year. In June the Village Administrator compiles worksheets to be used for each department's budget requests. The prior three years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In early August, the Village Administrator then receives and consolidates the budget requests. The Village Administrator meets with each department to review the budget requests. The Village Administrator presents the recommended budget to the Village Board in October.

In October, the Village Board holds series of meetings to discuss the proposed budget. These meetings are open to the public. The process includes meeting with department heads and closely reviewing the requests submitted for each department.

Following the budget workshops the Village publishes a summary budget for public inspection and holds a public hearing. The budget is then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument. Following the adoption of the budget, property tax bills are mailed in early December.

### **Budget Amendments**

Department heads are authorized to transfer amounts within a department's budget. Any revisions that alter the total expenditures of a department must be approved by the Village Board.

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

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

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

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

The Village of Butler utilizes the following funds for 2018:

1. General Fund – 100
2. Library Special Revenue Fund – 800
3. Debt Service Fund - 601
4. Capital Projects Fund – 701
5. Borrowed Money Fund - 900
6. Tax Incremental District Fund -500
7. Water Utility Fund -200
8. Sewer Utility Fund -300
9. Stormwater Utility Fund - 400



### Governmental Funds

#### **Fund 100 – General Fund**

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

#### **Fund 800 – Library Special Revenue Fund**

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

#### **Fund 601 – Debt Service Fund**

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

#### **Fund 701 – Capital Projects Fund**

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

#### **Fund 900 – Borrowed Money Fund**

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

#### **Fund 500 – Tax Incremental District Fund**

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

### Enterprise Funds

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

#### **Fund 200 – Water Utility Fund**

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

#### **Fund 300 – Sewer Utility Fund**

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

#### **Fund 400 – Stormwater Utility Fund**

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

#### **Major Fund Definition**

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

### **Relationship Between Budgeting and Accounting**

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

## BUDGET SCHEDULE



Date	Step
Wednesday, July 05, 2017	Budget Format and Expectations Meeting - Management Meeting
Friday, July 07, 2017	Budget Templates Distributed to Departments
Friday, July 28, 2017	Draft Department Budgets due to Village Administrator
Tuesday, August 15, 2017	Closed Session – 2018 Non-Represented Wages
Wednesday, September 13, 2017	Village Administrator and Departmental review of Budget Requests
Wednesday, September 17, 2017	Printing and Preparation of Village Administrator's Recommended Budget
October 17- November 7, 2017	Village Board Budget Review Sessions
Tuesday, October 24, 2017	Public Hearing Notice due to Newspaper
Tuesday, October 31, 2017	Publication of Public Hearing Notice for the 2018 Annual Budget
Tuesday, November 21, 2017	Public Hearing on the 2018 Annual Budget
Tuesday, November 21, 2017	Village Board Adoption of the 2018 Annual Budget

# NOTICE OF PUBLIC HEARING



## VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2018 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 21, 2017 at 7:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave, to consider the proposed 2018 Village Budget. The proposed budget is available for public inspection in the Administrator Office at Village Hall from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
<b>Revenues:</b>								
Taxes and Tax Equivalents	\$ 1,449,109	\$ 1,474,473	\$ 1,557,909	\$ 1,513,755	\$ 1,354,543	\$ 1,513,755	\$ 1,405,349	-7.16%
Intergovernmental Revenue	245,431	252,582	206,507	256,187	200,416	291,686	280,847	9.03%
Licenses and Permits	58,817	67,361	74,474	70,574	39,807	56,955	67,060	-4.06%
Fines, Forfeitures and Penalties	66,562	95,344	104,405	133,700	76,068	120,700	135,500	1.35%
Public Charges for Services	83,591	77,140	92,267	88,640	58,098	76,200	76,300	11.16%
Miscellaneous Revenues	153,011	169,408	173,287	133,110	37,688	141,160	124,310	-8.61%
Other Financing Sources	2,585	21,839	4,465	2,000	-	-	2,500	25.00%
<b>Total Revenues</b>	<b>2,059,128</b>	<b>2,155,146</b>	<b>2,213,304</b>	<b>1,773,520</b>	<b>2,200,396</b>	<b>2,091,866</b>	<b>2,091,866</b>	<b>17.95%</b>
<b>Expenditures:</b>								
General Government	\$ 288,145	\$ 193,915	\$ 224,633	\$ 185,647	\$ 127,055	\$ 190,491	\$ 191,727	3.27%
Court	55,820	67,076	67,596	68,465	44,127	64,407	70,184	2.51%
Police Department	823,851	901,795	851,716	966,459	570,922	862,994	999,959	3.47%
Public Works	436,475	317,718	313,692	306,086	113,338	270,950	290,597	-3.70%
Library	117,852	117,370	117,499	119,153	82,527	117,998	-	-100.00%
Contingency, Technology & Insurance	530,655	555,635	514,094	530,155	366,202	517,126	533,300	0.50%
<b>Total Expenditures</b>	<b>2,252,798</b>	<b>2,164,508</b>	<b>2,089,199</b>	<b>2,177,865</b>	<b>1,304,172</b>	<b>2,023,955</b>	<b>2,091,866</b>	<b>-3.96%</b>
Change in Fund Balance	(193,671)	3,537	119,001			67,901		
Beginning Fund Balance	687,815	474,144	477,781			598,782		
Transfer from/(to) other funds	-	-	-			-		
Less: Surplus Applied	-	-	-			-		
<b>Ending Fund Balance</b>	<b>\$ 474,144</b>	<b>\$ 477,781</b>	<b>\$ 596,782</b>			<b>\$ 664,683</b>		

## VILLAGE OF BUTLER SUMMARY OF REVENUES, EXPENSES & FUND EQUITY PROPOSED 2018 BUDGET

Funds	Debt Service Fund	Capital Fund	Library Fund
<b>Total Revenues</b>	\$ 700,865	\$ 7,138	\$ 114,308
<b>Total Expenditures</b>	700,865	55,038	114,308
Change in Equity	-	(47,900)	-
Beginning Equity Balance	60,757	91,094	(4,845)
Less: Surplus Applied	-	-	-
<b>Ending Equity Balance</b>	<b>\$ 60,757</b>	<b>\$ 43,194</b>	<b>\$ (4,845)</b>

Funds	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
<b>Total Revenues</b>	\$ 523,587	\$ 1,024,773	\$ 251,420	\$ 5,155,421
<b>Total Expenditures</b>	523,587	1,024,773	251,420	5,135,420
Change in Equity	-	-	-	(74,269)
Beginning Equity Balance	1,803,436	764,868	2,007,708	5,566,161
Less: Surplus Applied	-	-	-	-
<b>Ending Equity Balance</b>	<b>\$ 1,803,436</b>	<b>\$ 764,868</b>	<b>\$ 2,007,708</b>	<b>\$ 5,481,892</b>

Fund	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Budget % Change
General Fund	\$ 1,436,015	\$ 1,519,736	\$ 1,475,055	\$ 1,366,649	-7.35%
Debt Service Fund	283,439	280,039	355,149	391,534	7.23%
Capital Fund	75,434	-	-	-	0.00%
Library Fund	-	-	-	105,308	100.00%
<b>Total Tax Levy</b>	<b>\$ 1,794,889</b>	<b>\$ 1,799,775</b>	<b>\$ 1,840,204</b>	<b>\$ 1,863,491</b>	<b>1.27%</b>
Municipal Property Tax Rate	\$ 8.24	\$ 8.22	\$ 8.44	\$ 8.49	0.59%

Dated this 31st day of October, 2017

*Kayla Chadwick*

Kayla Chadwick  
Village Administrator/Clerk

## RESOLUTION NO. 17-14

### **RESOLUTION TO ADOPT INDIVIDUAL FUND BUDGETS IN THE AMOUNTS INDICATED FOR THE CALENDAR YEAR 2018**

**WHEREAS**, the Village Board did on November 21, 2017 hold a public hearing on the proposed budgets for the Village of Butler for the Calendar Year 2018.

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board that the Village of Butler adopt the following individual fund budgets in the amounts indicated for the Calendar Year 2018:

Fund	Amount
General Fund	\$ 2,091,866
Debt Service Fund	\$ 700,865
Borrowed Money Fund	\$ 325,808
Capital Fund	\$ 55,036
Library Fund	\$ 114,308
TID No. 1 Fund	\$ 319,031

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

**BE IT FURTHER RESOLVED** by the Village Board of the Village of Butler, Waukesha County, Wisconsin, that there is hereby levied upon all taxable property in said Village, to be extended upon the Tax Roll of said Village for the year 2017 and to be collected in and during the taxpaying period of 2017-2018 the sum of One Million Eight Hundred Sixty Three Thousand Four Hundred Ninety One Dollars (\$1,863,491) for the support of said Village and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board on November 21, 2017 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2017 Tax Roll of said Village.

**PASSED AND ADOPTED** this 21<sup>st</sup> day of November, 2017.

VILLAGE OF BUTLER

By: Patricia Tiarks  
Patricia Tiarks, President

ATTEST:

Kayla Chadwick  
Kayla Chadwick, Administrator/Clerk

## RESOLUTION NO. 17-15

### **RESOLUTION TO ADOPT THE FOLLOWING INDIVIDUAL UTILITY FUND OPERATING BUDGETS FOR THE CALENDAR YEAR 2018**

**WHEREAS**, the Village Board did on November 21, 2017, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Butler for the calendar year 2018.

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Butler to adopt the following individual utility fund operating budgets in the amounts indicated for the Calendar Year 2018:

Fund	Amount
Water Utility	\$ 523,587
Sewer Utility	\$ 1,024,773
Stormwater Utility	\$ 251,420

**BE IT FURTHER RESOLVED** by the Village Board of the Village of Butler, Waukesha County, Wisconsin that the above said budgets are adopted for the calendar year 2018 and that these said budgets in detail are open to public inspection Monday through Friday, between the hours of 8:00 AM and 4:30 PM at the office of the Village Clerk in the Village Hall, 12621 W. Hampton Ave, Butler, Wisconsin.

**PASSED AND ADOPTED** this 21<sup>st</sup> day of November, 2017.

VILLAGE OF BUTLER

By:   
Patricia Tiarks, President

ATTEST:

  
Kayla Chadwick, Administrator/Clerk



## Levy Funds

### Summary of Revenues & Expenditures

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
<b>Property Tax (Levy) Revenue:</b>								
General Fund	\$ 1,335,185	\$ 1,436,015	\$ 1,519,736	\$ 1,475,055	\$ 1,353,336	\$ 1,475,055	\$ 1,366,649	-7.35%
Debt Service Fund	170,215	283,439	280,039	365,149	-	365,149	391,534	7.23%
Capital Fund	3,500	75,434	-	-	-	-	-	0.00%
Library Special Revenue Fund	-	-	-	-	-	-	105,308	100.00%
Total Property Tax Revenue	\$ 1,508,900	\$ 1,794,889	\$ 1,799,775	\$ 1,840,204	\$ 1,353,336	\$ 1,840,204	\$ 1,863,491	1.27%
<b>Non-Property Tax Revenue:</b>								
Tax Equivalents & Penalties	\$ 38,759	\$ 38,458	\$ 38,173	\$ 38,700	\$ 1,207	\$ 38,700	\$ 38,500	-0.52%
Intergovernmental Revenue	245,431	252,582	206,507	256,187	206,416	291,686	280,847	9.63%
Licenses & Permits	58,817	67,361	74,474	70,574	39,807	56,865	67,060	-4.98%
Fines, Fees, & Penalties	66,582	95,344	104,405	133,700	76,968	120,700	135,500	1.35%
Public Charges for Services	83,591	77,140	92,257	68,640	58,098	76,200	76,300	11.16%
Miscellaneous Revenues	153,011	169,406	173,287	133,110	37,688	141,160	124,310	-6.61%
Other Financing Sources	2,585	21,839	4,465	2,000	-	-	2,500	25.00%
Total Non-Property Tax Revenue	\$ 648,777	\$ 722,131	\$ 693,568	\$ 702,911	\$ 420,185	\$ 725,311	\$ 725,017	3.14%
Total Revenue	\$ 2,157,677	\$ 2,517,020	\$ 2,493,343	\$ 2,543,115	\$ 1,773,520	\$ 2,565,515	\$ 2,588,508	1.78%

### Summary of Expenditures

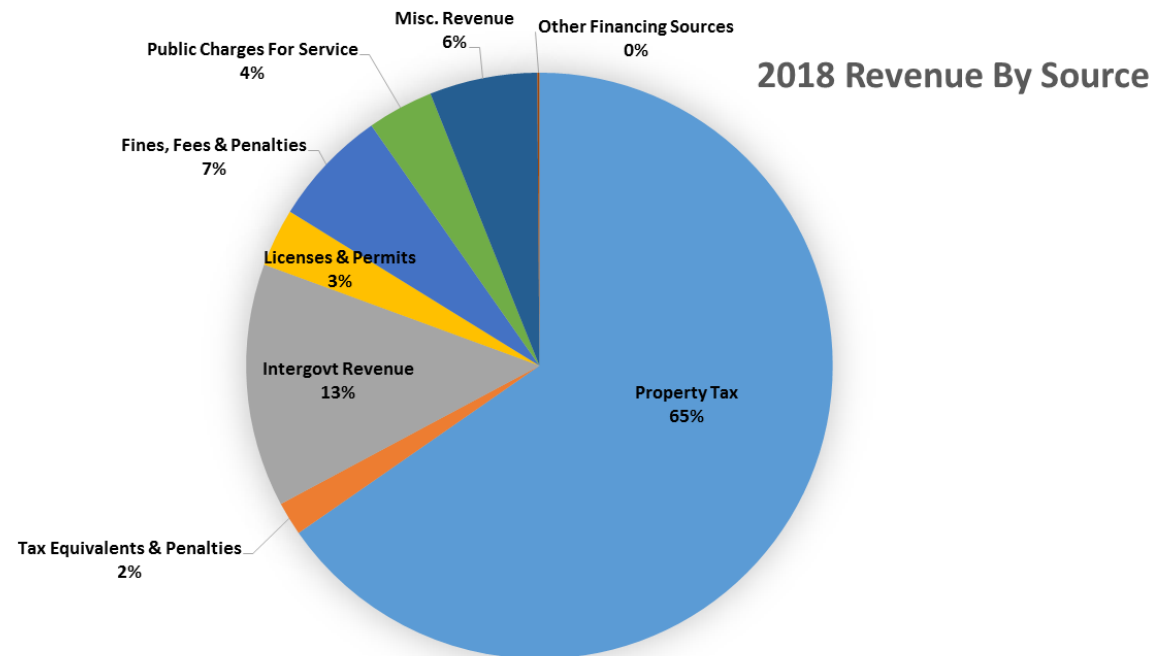
Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Board	\$ 16,587	\$ 18,754	\$ 16,865	\$ 17,816	\$ 11,517	\$ 17,812	\$ 17,860	0.25%
Village Administrator	39,651	43,997	46,599	50,015	31,796	47,953	51,775	3.52%
Finance/Treasurer	27,285	25,621	28,654	29,060	19,993	29,136	30,472	4.86%
Clerk/Elections	26,505	26,895	27,674	25,651	16,009	23,947	28,500	11.11%
Village Hall/Facilities Maintenance	43,285	46,551	46,912	43,105	28,349	42,643	43,120	0.03%
Court	55,820	67,076	67,596	68,465	44,127	64,407	70,184	2.51%
Legal	134,832	32,097	57,928	20,000	19,389	29,000	20,000	0.00%
Police Department	823,851	901,795	851,716	966,459	570,922	862,994	999,959	3.47%
Public Works	436,475	317,718	313,662	308,086	113,338	270,950	296,697	-3.70%
Library	117,852	117,370	117,499	119,153	82,527	117,998	-	-100.00%
Transfers & Contingency	-	583	1,835	15,000	-	-	15,000	0.00%
Insurance	35,129	63,475	46,199	57,208	46,709	68,531	49,625	-13.26%
Technology & Contracted Services	495,526	492,577	466,060	457,947	319,493	448,595	468,675	2.34%
Total General Fund Expenditures	\$ 2,252,798	\$ 2,154,508	\$ 2,089,199	\$ 2,177,965	\$ 1,221,645	\$ 1,905,968	\$ 2,091,866	-3.95%
Debt Service Fund Expenditures	\$ 713,290	\$ 895,090	\$ 712,868	\$ 914,878	\$ 553,836	\$ 914,878	\$ 700,865	-23.39%
Capital Fund Expenditures	\$ 124,915	\$ 277,800	\$ 52,480	\$ 85,400	\$ 75,079	\$ 83,377	\$ 55,036	-35.56%
Library Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,308	
Municipal Property Tax Rates	\$ 6.79	\$ 8.24	\$ 8.22	\$ 8.44			\$ 8.49	0.58%
Beginning Fund Balance	\$ 667,815	\$ 474,144	\$ 477,781	\$ 596,782		\$ 596,782	\$ 891,180	
Annual Income / (Loss)	(193,671)	3,637	119,001	-		294,398	-	
Transfer from / (to) other funds	-	-	-	-		-	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	\$ 474,144	\$ 477,781	\$ 596,782	\$ 596,782		\$ 891,180	\$ 891,180	

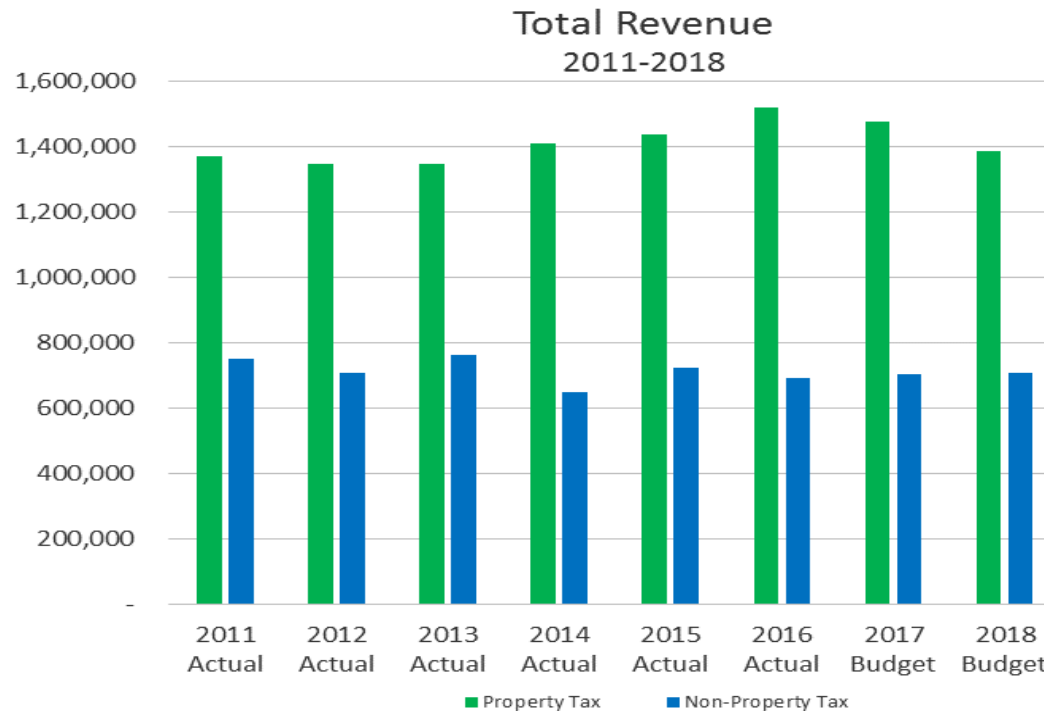
## Revenue Overview

The 2018 budgeted revenues total \$2,962,075 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Library Special Revenue Fund, Capital Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 65%, of the Village's revenue.

The other 35% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2018 revenues;
- Miscellaneous Revenues, which comprise of 6% of revenue, includes cable TV franchise fees, library fees, and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 4% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 6% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, liquor and operators licenses, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue and Transportation Aids. This makes up 13% of 2018 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.





Looking at the past four budget years, revenues remain relatively constant. The 2018 total budgeted revenues experienced;

- 1% decrease as compared to 2011 actual;
- 2% increase as compared to 2012 actual;
- 1% decrease as compared to 2013 actual;
- 2% increase as compared to 2014 actual;
- 3% decrease as compared to 2015 actual;
- 6% decrease as compared to 2016 actual;
- 4% decrease as compared to 2017 budget.

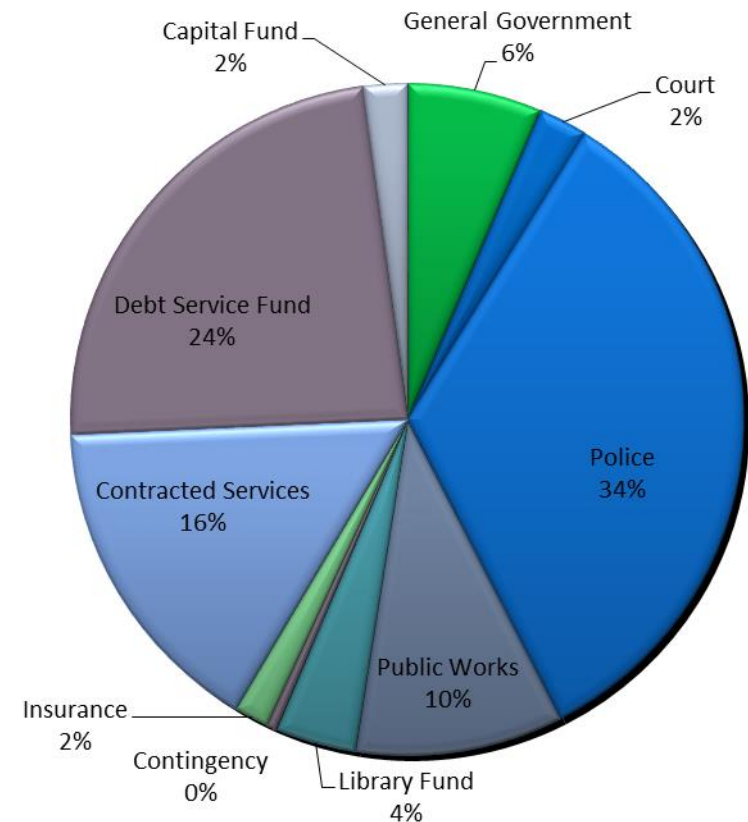
Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. Revenues have remained relatively constant over the last few years.

## Expenditure Overview

The 2018 budgeted expenditures total \$2,962,075 and include the General Fund, Library Capital Fund, and Debt Service Fund. The expenditures are broken down as follows:

- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 34% of the total Village expenditures.
- General Government, which accounts for 6% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 2% of the 2018 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 24% of expenditures.
- Contingency is a reserve fund and is budgeted at less than 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 10% of the 2018 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 16% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 2% of 2018 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 2% of expenditures.

## 2018 Expenditures By Function



## EXECUTIVE SUMMARY



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2018.

An annual comparison shows the 2018 General Fund expenditures;

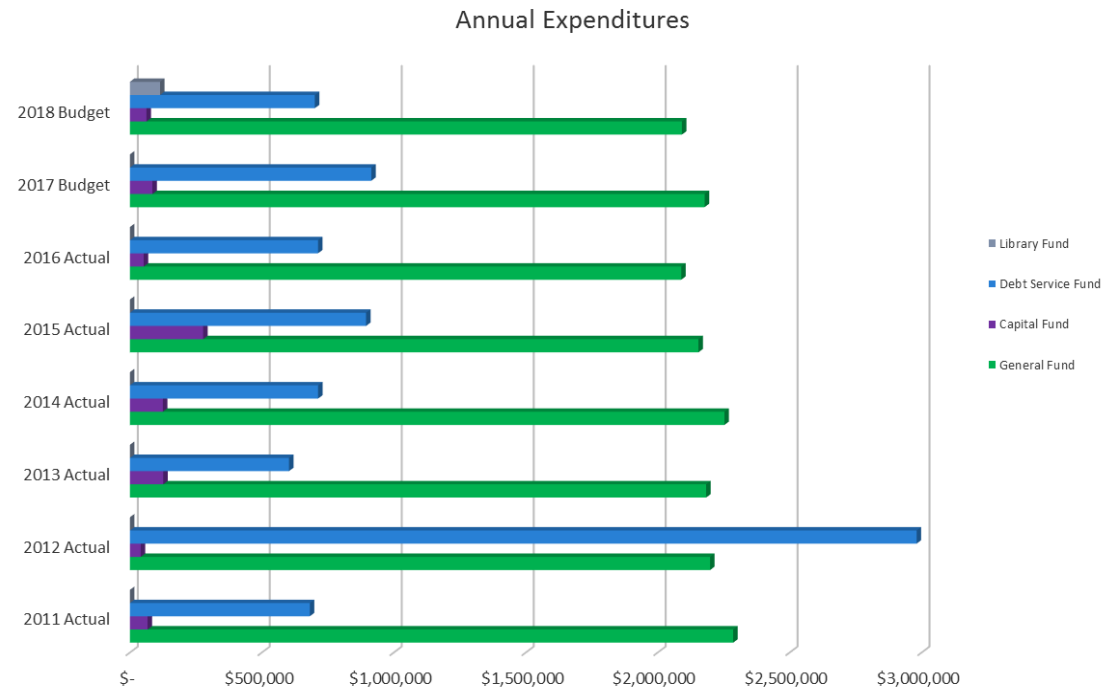
- Decreased 8.49% as compared to 2011 Actual;
- Decreased 4.85% as compared to 2012 Actual;
- Decreased 4.20% as compared to 2013 Actual;
- Decreased 7.14 % as compared to 2014 Actual;
- Decreased 2.91% as compared to 2015 Actual;
- Increased 0.13% as compared to 2016 Actual;
- Decreased 3.95% as compared to 2017 Budget

2018 Capital Fund expenditures\*;

- Decreased 5.94% as compared to 2011 Actual;
- Increased 53.98% as compared to 2012 Actual;
- Decreased 50.17% as compared to 2013 Actual;
- Decreased 49.55% as compared to 2014 Actual;
- Decreased 77.31% as compared to 2015 Actual;
- Increased 20.09% as compared to 2016 Actual;
- Decreased 26.20 as compared to 2017 Budget.

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

*Library Special Revenue Fund newly created in 2018.*

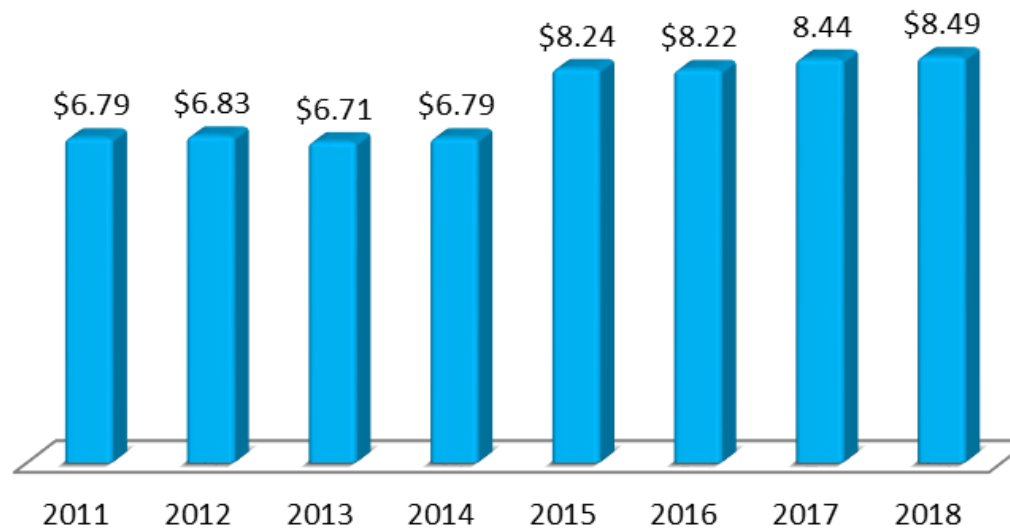


2018 Debt Service Fund expenditures;

- Increased 2.79% as compared to 2011 Actual
- Decreased 76.49% as compared to 2012 Actual;
- Increased 16.22% as compared to 2013 Actual;
- Decreased 1.74% as compared to 2014 Actual;
- Decreased 21.70 % as compared to 2015 Actual;
- Decreased 1.68% as compared to 2016 Actual;
- Decreased 23.39% as compared to 2017 Budget.

\*Debt funding sources changed in 2018 skewing % change data.

## Municipal Tax Rate

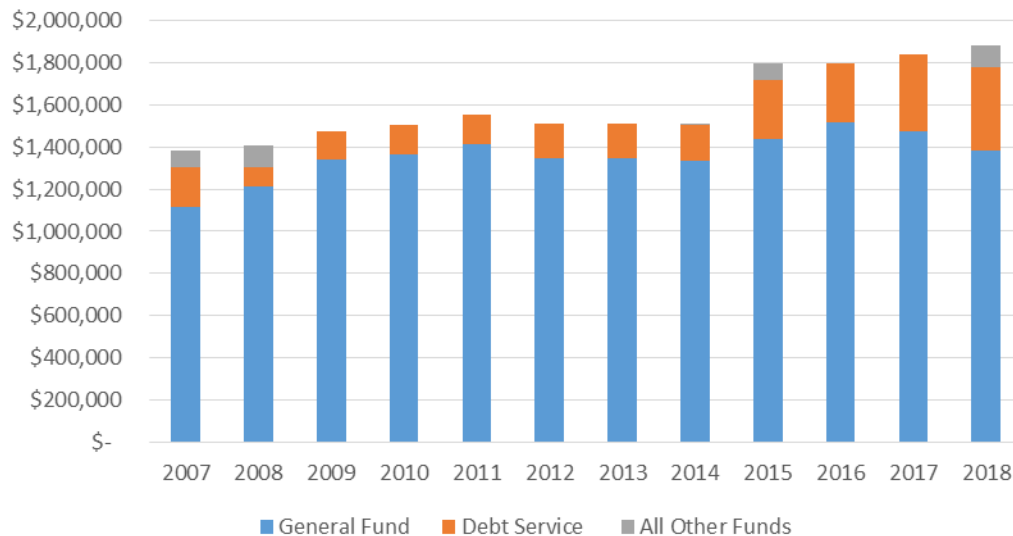


The 2018 Municipal Tax Rate is \$8.49 per 1,000 in assessed value, a 0.57% increase from 2017. The average assessed value in the Village is \$163,000. The 2018 tax rate increase is directly attributed to the increase in the Village's general obligation debt service due to the road and infrastructure improvement project. The property tax levy for debt service increased \$26,287 or 7.23% in 2018.

## GENERAL FUND BUDGET HISTORY



Tax Levy History by Fund

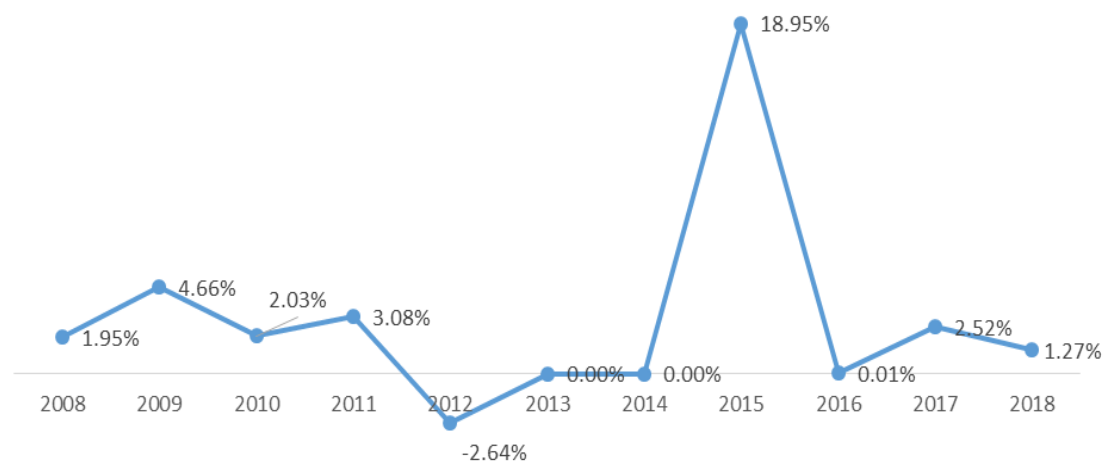


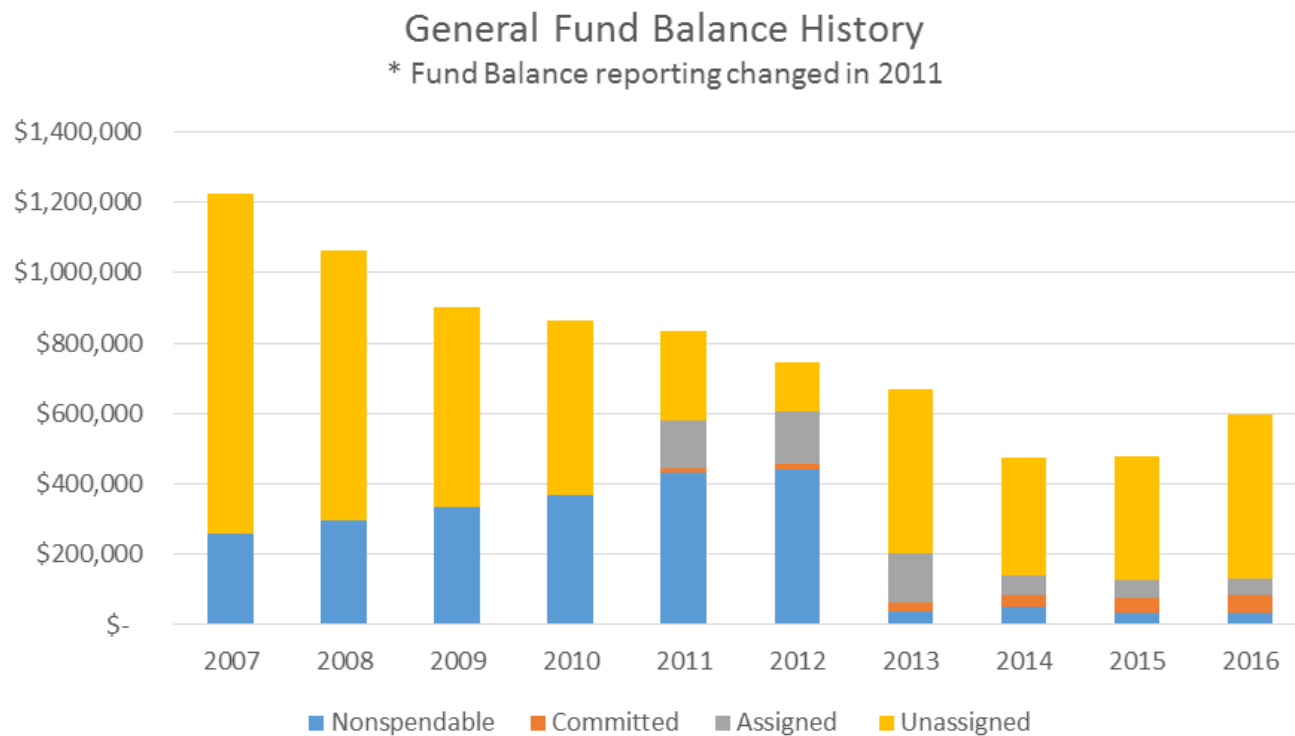
These graphs depict the audited (budgeted for 2017 and 2018) property tax levy history for the General, Debt Service, and other funds, and the corresponding percentage changes.

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

In 2018, the Village created the Library Special Revenue Fund, therefore an increase in 'Other Funds' levy is shown.

Annual Percentage Change in Levy





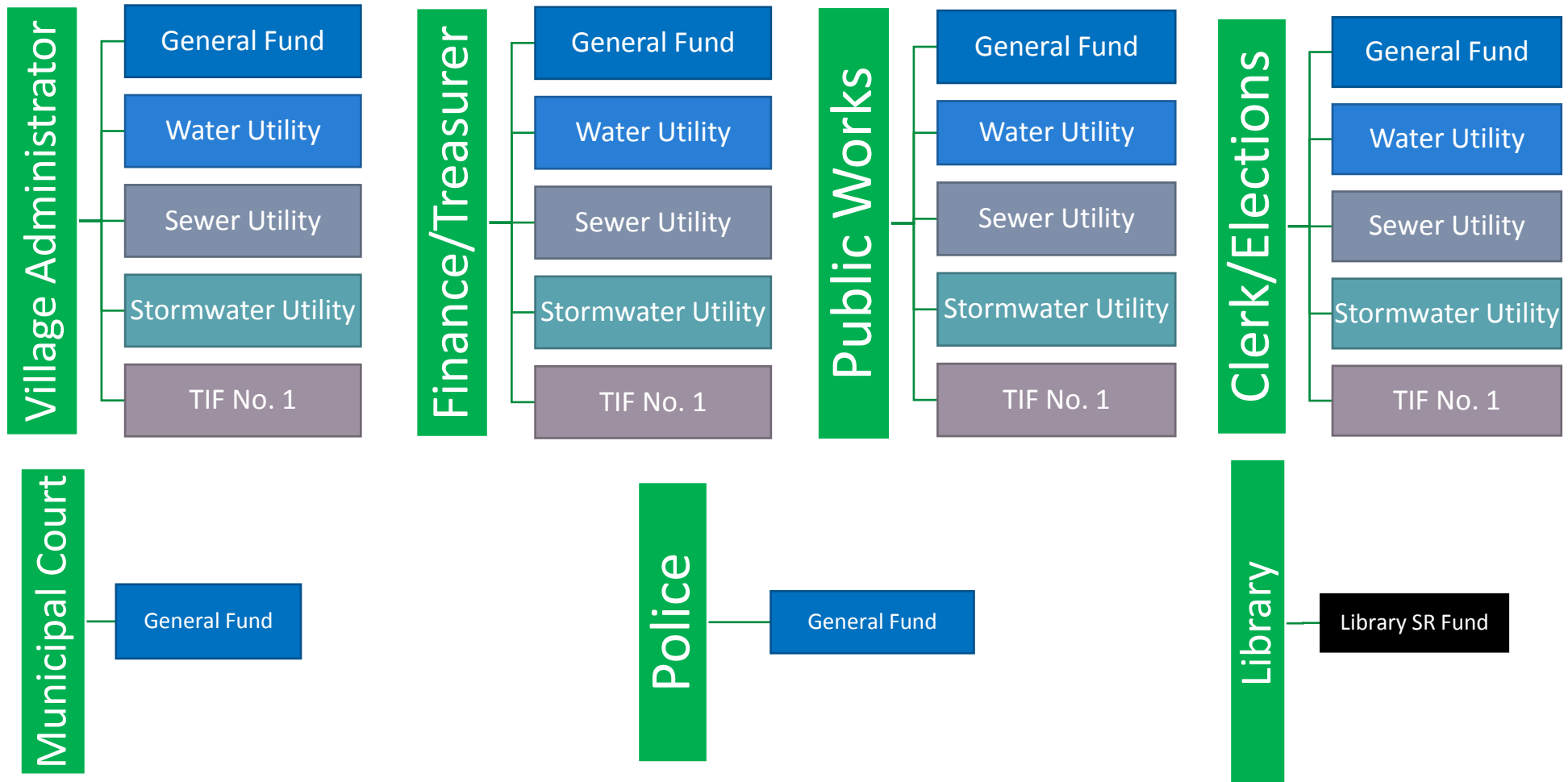
As shown, General Fund balance have been declining since 2007. The Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to fully fund expected services and debt. In 2016, the Village added \$119,001 to fund balance. The Board monitors fund balance levels annually with the review of the comprehensive audit.



## DEPARTMENT TO FUND RELATIONSHIP



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



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# General Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax Revenue:								
General Fund	\$ 1,410,350	\$ 1,436,015	\$ 1,519,736	\$ 1,475,055	\$ 1,353,336	\$ 1,475,055	\$ 1,366,649	-7.35%
Total Property Tax Revenue	\$ 1,410,350	\$ 1,436,015	\$ 1,519,736	\$ 1,475,055	\$ 1,353,336	\$ 1,475,055	\$ 1,366,649	-7.35%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 38,759	\$ 38,458	\$ 38,173	\$ 38,700	\$ 1,207	\$ 38,700	\$ 38,700	0.00%
Intergovernmental Revenue	245,431	252,582	206,507	256,187	206,416	291,686	280,847	9.63%
Licenses & Permits	58,817	67,361	74,474	70,574	39,807	56,865	67,060	-4.98%
Fines, Fees, & Penalties	66,582	95,344	104,405	133,700	76,968	120,700	135,500	1.35%
Public Charges for Services	83,591	77,140	92,257	68,640	58,098	76,200	76,300	11.16%
Miscellaneous Revenues	153,011	169,406	173,287	133,110	37,688	141,160	124,310	-6.61%
Other Financing Sources	2,585	21,839	4,465	2,000	-	-	2,500	25.00%
Total Non-Property Tax Revenue:	\$ 648,777	\$ 722,131	\$ 693,568	\$ 702,910	\$ 420,185	\$ 725,311	\$ 725,217	3.17%
Total Revenue	\$ 2,059,128	\$ 2,158,146	\$ 2,213,304	\$ 2,177,965	\$ 1,773,520	\$ 2,200,366	\$ 2,091,866	-3.95%

General Fund  
Summary of Revenues & Expenses (cont.)

**Summary of Expenditures**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Board	\$ 16,587	\$ 18,754	\$ 16,865	\$ 17,816	\$ 11,517	\$ 17,812	\$ 17,860	0.25%
Village Administrator	39,651	43,997	46,599	50,015	31,796	47,953	51,775	3.52%
Finance/Treasurer	27,285	25,621	28,654	29,060	19,993	29,136	30,472	4.86%
Clerk/Elections	26,505	26,895	27,674	25,651	16,009	23,947	28,500	11.11%
Village Hall/Facilities Maintenance	43,285	46,551	46,912	43,105	28,349	42,643	43,120	0.03%
Court	55,820	67,076	67,596	68,465	44,127	64,407	70,184	2.51%
Legal	134,832	32,097	57,928	20,000	19,389	29,000	20,000	0.00%
Police Department	823,851	901,795	851,716	966,459	570,922	862,994	999,959	3.47%
Public Works	436,475	317,718	313,662	308,086	113,338	270,950	296,697	-3.70%
Library	117,852	117,370	117,499	119,153	82,527	117,998	-	-100.00%
Transfers & Contingency	-	583	1,835	15,000	-	-	15,000	0.00%
Insurance	35,129	63,475	46,199	57,208	46,709	68,531	49,625	-13.26%
Technology & Contracted Services	495,526	492,577	466,060	457,947	319,493	448,595	468,675	2.34%
Total General Fund Expenditures	<u>\$ 2,252,798</u>	<u>\$ 2,154,508</u>	<u>\$ 2,089,199</u>	<u>\$ 2,177,965</u>	<u>\$ 1,221,645</u>	<u>\$ 1,905,968</u>	<u>\$ 2,091,866</u>	-3.95%
Beginning Fund Balance	\$ 667,815	\$ 474,144	\$ 477,781	\$ 596,782		\$ 596,782	\$ 891,180	
Annual Income / (Loss)	(193,671)	3,637	119,001	-		294,398	-	
Transfer from / (to) other funds	-	-	-	-		-	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ 474,144</u>	<u>\$ 477,781</u>	<u>\$ 596,782</u>	<u>\$ 596,782</u>		<u>\$ 891,180</u>	<u>\$ 891,180</u>	

## General Fund Detailed Revenues

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property and Other Taxes								
41110 General Property Taxes	\$ 1,410,350	\$ 1,436,015	\$ 1,519,736	\$ 1,475,055	\$ 1,353,336	\$ 1,475,055	\$ 1,366,649	-7.35%
41310 Water Utility Tax Equivalent	36,551	36,497	37,220	36,500	-	36,500	36,500	0.00%
41490 Delinquent Penalties/Interest	2,208	1,961	953	2,200	1,207	2,200	2,200	0.00%
Total Property and Other Taxes	1,449,109	1,474,473	1,557,909	1,513,755	1,354,543	1,513,755	1,405,349	-7.16%
Intergovernmental Revenue								
42210 State Shared Revenue	\$ 46,980	\$ 49,355	\$ 46,449	\$ 45,636	\$ 59,161	\$ 59,161	\$ 45,195	-0.97%
42220 Expenditure Restraint	38,319	33,699	-	52,316	-	52,316	57,855	10.59%
42530 Tax Exempt Computer Aid	15,896	14,901	13,638	13,500	34,351	34,351	13,500	0.00%
42540 Law Enforcement Improvement Grants	800	5,875	2,120	1,120	-	1,120	1,120	0.00%
42640 State Transportation Aid	126,141	131,825	127,041	126,515	94,682	126,515	145,177	14.75%
42890 Recycling Grants	7,286	7,284	6,893	6,800	7,261	7,261	7,000	2.94%
42230 Fire Insurance	10,009	9,643	10,367	10,300	10,962	10,962	11,000	6.80%
Total Intergovernmental Revenue	245,431	252,582	206,507	256,187	206,416	291,686	280,847	9.63%
Licenses & Permits								
43110 Liquor Licenses	\$ 3,775	\$ 3,970	\$ 4,400	\$ 4,400	\$ 4,740	\$ 4,740	\$ 4,400	0.00%
43120 Bartender Licenses	1,750	2,395	1,910	2,000	2,535	2,600	2,000	0.00%
43420 Misc. Licenses	2,292	2,147	2,118	2,800	1,842	2,800	2,300	-17.86%
Total Licenses	7,817	8,512	8,428	9,200	9,117	10,140	8,700	-5.43%

General Fund  
Detailed Revenues (cont.)

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Licenses & Permits (cont.)								
43510 Building/Business Permits	\$ 42,226	\$ 50,136	\$ 41,560	\$ 41,594	\$ 19,573	\$ 30,000	\$ 42,000	0.98%
43591 Parking Permits	4,200	4,484	16,507	15,680	9,007	12,000	12,260	-21.81%
43595 Variance Permits	1,050	1,300	1,800	600	650	650	600	0.00%
43596 Well Permits	-	1,425	300	-	75	75	-	0.00%
43597 Misc. Permits	3,525	1,505	5,879	3,500	1,385	4,000	3,500	0.00%
Total Permits	51,001	58,850	66,046	61,374	30,690	46,725	58,360	-4.91%
Total Licenses & Permits	58,817	67,361	74,474	70,574	39,807	56,865	67,060	-4.98%
Fines, Fees, and Penalties								
43610 Court Fines/Ordinance Violations	\$ 65,197	\$ 92,029	\$ 103,500	\$ 128,000	\$ 76,794	\$ 120,000	\$ 135,000	5.47%
43620 Parking Citations	1,385	2,655	180	5,000	-	-	-	-100.00%
43730 Warrant Fee	-	660	725	700	174	700	500	-28.57%
Total Fines, Fees and Penalties	66,582	95,344	104,405	133,700	76,968	120,700	135,500	1.35%
Public Charges for Services								
44110 Copies/Open Records Requests	\$ 702	\$ 6,750	\$ 681	\$ 600	\$ 430	\$ 600	\$ 500	-16.67%
44190 Other Public Charges	3,336	2,220	602	600	75	600	300	-50.00%
44220 Parking Meter Coin	10,463	14,987	6,197	4,000	4,365	6,000	6,000	50.00%
44230 Ambulance Fees	48,362	29,642	55,602	42,000	41,595	50,000	50,000	19.05%
44610 Community Building Rental	9,981	9,034	9,426	11,000	5,930	11,000	10,000	-9.09%
44640 Park User Fees	4,911	9,663	12,308	3,000	3,005	4,000	3,500	16.67%
44660 Softball Team Fees	5,835	4,844	7,440	7,440	2,698	4,000	6,000	-19.35%
Total Public Charges for Services	83,591	77,140	92,257	68,640	58,098	76,200	76,300	11.16%

General Fund  
Detailed Revenues (cont.)

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Miscellaneous Revenue									
48250	Recycling Revenue	\$ 17,933	\$ 17,935	\$ 17,981	\$ 9,000	\$ 8,975	\$ 13,000	\$ 13,000	44.44%
48220	Interest Income	5,230	5,322	4,504	5,300	6,662	9,000	6,000	13.21%
48250	Sale of Recyclables	227	295	346	350	631	700	350	0.00%
48330	Payment from Water Utility	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48340	Payment from TIF	-	7,500	-	7,500	-	7,500	-	-100.00%
48350	Payment from Sewer	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48120	Chamber of Commerce Rent	912	912	836	960	612	960	960	0.00%
48110	Donations/Contributions/Pass Through	5,009	10,325	25	-	-	-	-	0.00%
48370	Payment from Stormwater	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
48450	Cable Franchise Fees	26,584	27,482	26,119	26,000	11,788	26,000	26,000	0.00%
48690	Compensation from Insurance Loss	-	7	10,833	-	-	-	-	0.00%
48900	Miscellaneous Revenue	14,527	12,894	29,516	-	3,124	-	-	0.00%
48910	Library Fees	4,588	8,735	5,127	6,000	5,896	6,000	-	-100.00%
Total Miscellaneous Revenue		<u>153,011</u>	<u>169,406</u>	<u>173,287</u>	<u>133,110</u>	<u>37,688</u>	<u>141,160</u>	<u>124,310</u>	-6.61%
Other Financing Sources									
49101	Transfer from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
49102	Sale of Village Equipment	2,585	21,839	4,465	2,000	-	-	2,500	25.00%
49110	Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		<u>2,585</u>	<u>21,839</u>	<u>4,465</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	25.00%
<b>Total General Fund Revenue</b>		<b><u>\$ 2,059,128</u></b>	<b><u>\$ 2,158,146</u></b>	<b><u>\$ 2,213,304</u></b>	<b><u>\$ 2,177,966</u></b>	<b><u>\$ 1,773,520</u></b>	<b><u>\$ 2,200,366</u></b>	<b><u>\$ 2,091,866</u></b>	-3.95%

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### **Department Description**

The Village Board of Trustees is an elected body, made up of one elected Village President, and six elected Village Trustees. The Village President is elected to a two (2) year term and the six (6) Village Trustees members are elected to staggered two (2) year terms.

The Board is responsible for appointing the Village Administrator, who serves as the Chief Administrative Officer for the Village and oversees the day-to-day operations. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees, boards, and commissions of the Board.

### **Services**

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the Village;
- Adopt policies for Village operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the Village Administrator;
- Approve contracts for Village services and products;
- Appoint board, commissions and committee members;
- Chair and serve on Village committees.

### **2018 Goals**

- 

### **Budget Impact & Changes**

- Increase in Membership Dues to the League of Wisconsin Municipalities.

## General Fund Expenditures

### Village Board

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Board								
51100-100 Board Salaries	\$ 16,148	\$ 14,842	\$ 14,253	\$ 15,000	\$ 9,400	\$ 15,000	\$ 15,000	0.00%
51100-120 FICA Tax	-	1,135	1,090	1,160	719	1,100	1,160	0.00%
51100-126 Travel/Training/Meetings	100	198	-	200	176	200	200	0.00%
51100-127 Membership Dues	-	2,416	1,495	1,456	1,166	1,456	1,500	3.02% (1)
51100-130 Miscellaneous Expenses	339	163	27	-	56	56	-	0.00%
Total Village Board	<u>16,587</u>	<u>18,754</u>	<u>16,865</u>	<u>17,816</u>	<u>11,517</u>	<u>17,812</u>	<u>17,860</u>	0.25%

#### Significant Variances Explanation:

- (1) League of Wisconsin Municipalities dues increasing in 2018.

## 2018 Budget

### Expenditure Detail - Village Board

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#### 100-51100 Village Board

##### 110- Board Salaries

President annual salary	3,000
Trustee annual salaries @ \$2,000	<u>12,000</u>
Total	15,000

##### 127- Membership Dues

League of WI Municipalities	960
Chamber of Commerce	300
Constant Contact	<u>240</u>
Total	1,500

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### **Department Description**

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

### **Services**

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

### **2018 Goals**

- Work with local business' on partnering resources from county, state, and federal agencies.
- Revise employee handbook.
- Receive the Government Finance Officers' Association Distinguished Budget Presentation Award.
- Explore long term financial needs and develop related plan.
- Develop RFP for new Master and Downtown Redevelopment Plan.

### **Budget Impact & Changes**

- Increases in wages and benefits.
- Decrease in training and travel for 2018.

2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

- 1 covered by Single plan

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

## Staffing

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Village Administrator/Clerk	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Village Administrator/Clerk	45%	45%	45%	45%	45%
Water Utility	17%	20%	20%	20%	20%
Sewer Utility	17%	20%	20%	20%	20%
Stormwater Utility	16%	15%	15%	15%	15%
TIF/CDA	5%	0%	0%	0%	0%

## General Fund Expenditures

### Village Administrator

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Administrator								
51320-110 Salary	\$ 27,634	\$ 32,773	\$ 34,274	\$ 36,239	\$ 22,901	\$ 34,351	\$ 37,974	4.79% (1)
51320-120 FICA Tax	-	2,535	2,620	2,772	1,772	2,659	2,905	4.80% (1)
51320-121 Health Insurance Premium	-	3,595	4,134	4,280	2,853	4,280	4,164	-2.70% (4)
51320-122 Health Insurance Deductible	-	225	282	225	225	225	225	0.00%
51320-123 Retirement Contribution	-	2,267	2,298	2,464	1,602	2,403	2,544	3.26% (1)
51320-124 Group Life Insurance Premium	-	21	22	22	18	22	31	39.66% (1)
51320-125 Disability Insurance Premium	-	129	129	130	94	130	141	8.83% (1)
51320-126 Travel/Training/Meetings	4,213	2,066	2,188	3,421	2,210	3,421	3,317	-3.04% (2)
51320-127 Membership Dues	-	386	652	462	121	462	473	2.38% (3)
Employee Benefits	7,804	-	-	-	-	-	-	0.00%
Total Village Administrator	<u>39,651</u>	<u>43,997</u>	<u>46,599</u>	<u>50,015</u>	<u>31,796</u>	<u>47,953</u>	<u>51,775</u>	3.52%

#### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2018.
- (2) Decrease due to lower cost of training expected.
- (3) Professional association membership dues increasing in 2018.
- (4) Decrease due to change in State Health Care Plan

## 2018 Budget

### Expenditure Detail - Village Administrator

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#### 100-51320 Village Administrator

##### 126 - Travel/Training/Meetings

Travel expenses for meetings/trainings	1,601
Conferences/Training	1,320
Village Administrator - cellular phone	<u>396</u>
Total	3,317

##### 127 - Professional Dues

ICMA	358
ELGL	17
MEA-SEW	17
WCMA	<u>83</u>
Total	473



### **Department Description**

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

### **Services**

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

### **2018 Goals**

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

### **Budget Impact & Changes**

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

2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

- Part time employees do not receive health insurance benefits

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense. Part time employees do not receive income continuation insurance benefits.

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

## Staffing

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Treasurer	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Treasurer	45%	45%	45%	45%	45%
Water Utility	19%	20%	20%	20%	20%
Sewer Utility	18%	20%	20%	20%	20%
Stormwater Utility	18%	15%	15%	15%	15%

General Fund Expenditures  
Finance/Treasurer Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Finance/Treasurer								
51550-110 Salary	\$ 15,642	\$ 15,576	\$ 15,254	\$ 14,779	\$ 9,064	\$ 13,596	\$ 15,705	6.27% (1)
51550-120 FICA Tax	-	1,221	1,191	1,131	824	\$ 1,235	1,201	6.23% (1)
51550-123 Retirement Contribution	-	1,083	1,028	1,005	732	1,097.00	1,052	4.70% (1)
51550-126 Travel/Training/Meetings	794	129	68	500	55	500	500	0.00%
51550-127 Membership Dues	-	25	65	13	50	50	13	0.00%
51550-131 Software Support	2,239	718	1,314	2,550	-	2,550	2,550	0.00%
51550-132 Printing/Publishing/Advertising	-	2,365	2,072	-	-	-	-	0.00%
51550-133 Bank/Financial Service Fees	4,165	1,352	790	750	989	1,484	750	0.00%
51550-186 Health Deductible Admin Fee	-	1,425	1,483	1,332	987	1,332	1,400	5.11% (2)
51550-690 Personal Property & Bad Debt	2,011	1,726	5,389	7,000	7,292	7,292	7,300	4.29% (3)
Employee Benefits	2,436	-	-	-	-	-	-	0.00%
Total Finance/Treasurer	<u>27,286</u>	<u>25,621</u>	<u>28,654</u>	<u>29,060</u>	<u>19,993</u>	<u>29,136</u>	<u>30,472</u>	4.86%

Significant Variances Explanation:

- (1) Wage and benefit cost changes in 2018.
- (2) Increase based on historical costs.
- (3) Increase reflects actual cost of bad personal property debt.

## 2018 Budget

### Expenditure Detail - Finance/Treasurer

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#### 100-51550 Finance/Treasurer Department

##### 126 - Travel/Training/Meetings

Treasurers Conference	250
Misc. Travel Costs	<u>250</u>
Total	500

##### 127 - Professional Dues

MTAW (Municipal Treasurers Association of Wisconsin)	<u>13</u>
Total	13

##### 131 - Software Support

County Tax Support	1,800
Accounting software license (25% General Fund)	<u>750</u>
Total	2,550

### **Department Description**

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

### **Services**

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

### **2018 Goals**

- Effectively manage four scheduled elections.
- Proactively train Election Inspectors preceding each election.
- Manage building permit processing.

### **Budget Impact/Changes**

- 2018 budgets for four regularly scheduled elections.
- Increases in Training and Travel due to conference attendance and training for Election Inspectors.

2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

- Part time employees do not receive health insurance benefits

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense. Part time employees do not receive income continuation insurance benefits.

### Staffing

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Deputy Clerk	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Deputy Clerk	70%	70%	70%	70%	70%
Water Utility	10%	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%	10%

## General Fund Expenditures Clerk/Elections Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Clerk/Elections								
51411-110 Salary	\$ 18,918	\$ 16,948	\$ 18,168	\$ 18,420	\$ 11,613	\$ 17,419.01	\$ 18,977	3.02% (1)
51411-119 Election Inspector Wages	-	756	3,393	1,100	977	1,100	3,000	172.73% (2)
51411-120 FICA Tax	-	1,297	1,462	1,409	913	1,370	1,452	3.03% (1)
51411-123 Retirement Contribution	-	1,151	1,253	1,253	812	1,218	1,271	1.47% (1)
51411-124 Group Life Insurance Premium	-	123	123	109	90	135	155	42.34% (1)
51411-126 Travel/Training/Meetings	1,194	732	527	1,180	267	1,100	1,260	6.78% (3)
51411-127 Membership Dues	-	348	295	250	190	190	255	2.00% (3)
51411-176 Licenses & Permit Processing	296	511	394	500	437	500	500	0.00%
51411-177 Equipment Maintenance	-	550	470	500	415	415	500	0.00%
51411-178 Election Supplies	3,184	4,479	1,589	930	295	500	1,130	21.51% (2)
Employee Benefits	2,912	-	-	-	-	-	-	0.00%
Total Clerk/Elections	<u>26,505</u>	<u>26,895</u>	<u>27,674</u>	<u>25,651</u>	<u>16,009</u>	<u>23,947</u>	<u>28,500</u>	11.11%

### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2018.
- (2) Increase due to four scheduled elections in 2018.
- (3) Increased costs of membership association dues, travel and training costs for both Deputy Clerk and Election Inspectors in 2018.

## 2018 Budget

### Expenditure Detail - Clerk/Elections

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#### 100-51411 Clerk/Elections

##### 119 - Election Inspector Wages

Election inspectors for 4 scheduled elections	<u>3,000</u>
Total	3,000

##### 178 - Election Supplies

Ballots & Supplies from County	400
Ink cartridges, ballot pens, misc. supplies	330
Meal for Election Inspectors on Election Day	<u>400</u>
Total	1,130

##### 127 - Professional Dues

WMCA (Wisconsin Municipal Clerks Association)	65
MMCA (Metro Milwaukee Clerks Association)	30
IMCA (International Municipal Clerks Association)	<u>160</u>
Total	255

##### 177 - Equipment Maintenance

ES&S Maintenance Contract	<u>500</u>
Total	500

##### 126 - Travel/Training/Meetings

WMCA Conference	360
Misc. Meetings	200
Misc. Travel Costs (Clerk and Election Inspectors)	<u>700</u>
Total	1,260



### **Department Description**

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

### **Services**

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

### **Budget Impact & Changes**

- Increase in Publishing/Printing due to consolidating printing account from Finance/Treasurer Department.
- Increase in Building Maintenance due to new pest control contract.

## Village Hall/Facilities Maintenance Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Hall/Facilities Maintenance								
51710-132 Printing/Publishing/Copies	\$ -	\$ 2,771	\$ 1,503	\$ 1,050	\$ 1,844	\$ 2,500	\$ 2,600	147.62% (1)
51710-134 Utilities	-	25,446	26,252	26,000	15,400	24,000	24,480	-5.85% (2)
51710-135 Telephone/Internet	-	2,397	2,656	2,405	2,162	3,243	2,590	7.69% (1)
51710-136 Office Supplies	8,410	2,557	2,537	2,100	1,130	2,000	2,100	0.00%
51710-137 Postage	-	978	2,446	1,050	59	500	150	-85.71% (2)
51710-138 Equipment/Copier Maintenance	-	2,039	1,034	2,100	1,247	2,000	2,100	0.00%
51710-139 Building Maintenance	<u>34,876</u>	<u>10,362</u>	<u>10,484</u>	<u>8,400</u>	<u>6,507</u>	<u>8,400</u>	<u>9,100</u>	8.33% (1)
Total Village Hall/Facilities Maintenance	<u>43,285</u>	<u>46,551</u>	<u>46,912</u>	<u>43,105</u>	<u>28,349</u>	<u>42,643</u>	<u>43,120</u>	0.03%

### Significant Variances Explanation:

- (1) Increased to reflect actual anticipated costs.
- (2) Decrease based on historical costs.

### **Department Description**

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

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

### **Services**

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

### **2018 Goals**

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

### **Budget Impact/Changes**

- Increase in Prisoner Housing fees due to higher commitment rate.
- Decrease in office supplies based on historical spending.

2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

- 1 covered by Single plan

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

## Staffing

Position	Employee FTE				
	2014 Budget	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Court Clerk	0.60	0.60	0.60	0.60	0.60
Municipal Judge	0.50	0.50	0.50	0.50	0.50
Total	1.10	1.10	1.10	1.10	1.10

Position	Employee FTE				
	2014 Budget	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Court Clerk	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%

## Court Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Court								
51200-110 Salary	\$ 25,482	\$ 27,768	\$ 28,339	\$ 29,441	\$ 18,318	\$ 27,477	\$ 30,919	5.02% (1)
51200-114 Attorney Services	11,609	17,195	13,156	13,000	7,047	10,570	13,000	0.00%
51200-118 Judge Wages	-	2,400	2,400	2,400	1,600	2,400	2,400	0.00%
51200-120 FICA Tax	-	2,271	2,308	2,436	1,510	2,264	2,549	4.65% (1)
51200-121 Health Insurance Premium	-	4,794	5,512	5,706	3,804	5,706	5,552	-2.69% (4)
51200-122 Health Insurance Deductible	-	300	900	300	900	900	300	0.00%
51200-123 Retirement Contribution	-	1,885	1,865	2,002	1,280	1,920	2,072	3.48% (1)
51200-124 Group Life Insurance Premium	-	167	154	130	116	130	207	59.60% (1)
51200-125 Disability Insurance Premium	-	171	171	172	126	172	189	9.67% (1)
51200-126 Travel/Training/Meetings	-	1,077	2,152	2,200	1,242	2,000	2,200	0.00%
51200-127 Membership/Professional Dues	-	110	160	150	140	140	150	0.00%
51200-130 Prisoner Houseing/Witness Fees	-	3,439	5,103	4,200	3,204	4,800	4,600	9.52% (2)
51200-131 Support/Consulting	-	3,701	3,813	3,928	3,928	3,928	4,045	2.98% (2)
51200-136 Office Supplies	-	1,797	1,563	2,400	912	2,000	2,000	-16.67% (3)
Employee Benefits	8,611	-	-	-	-	-	-	0.00%
Municipal Court Expenses	10,117	-	-	-	-	-	-	0.00%
Total Court	<u>55,820</u>	<u>67,076</u>	<u>67,596</u>	<u>68,465</u>	<u>44,127</u>	<u>64,407</u>	<u>70,184</u>	2.51%

### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2018.
- (2) Increase reflects additional resources needed in 2018.
- (3) Decrease based on historical costs.
- (4) Decrease due to change in State Health Care Plan

## 2018 Budget

### Expenditure Detail - Court

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#### 100-51200 Court

##### 126 - Travel/Training/Meetings

WMJA Annual Registration (Judge)	700
Clerk and Judge Training and Travel reimbursement	<u>1,500</u>
Total	2,200

##### 127 - Professional Dues

WMJA (Judge)	100
WMCA (Court clerk)	<u>50</u>
Total	150

##### 131 - Consultants/Support

Tipps Court	<u>4,045</u>
Total	4,045

##### 136 - Office Supplies

Office Supplies	1,000
Postage	500
Telephone	<u>500</u>
Total	2,000

##### 130 - Prisoner Housing/Witness Fees

Prisoner Housing	4,500
Witness Fees	<u>100</u>
Total	4,600

### **Department Description**

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

### **Services**

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

### **Budget Impact & Change**

- No change for 2018.

General Fund Expenditures  
Legal Services Department

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Legal									
51600-113	Counseling	\$ 134,832	\$ 32,097	\$ 57,928	\$ 20,000	\$ 19,389	\$ 29,000	\$ 20,000	0.00%
Total Legal		<u>134,832</u>	<u>32,097</u>	<u>57,928</u>	<u>20,000</u>	<u>19,389</u>	<u>29,000</u>	<u>20,000</u>	0.00%



### **Department Description**

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

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

### **Services**

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

### **2018 Goals**

- Participate in local and regional traffic safety programs.
- Seek additional training opportunities for all officers.
- Maintain community based policing model with increased visibility in the community.

### **Budget Impact & Change**

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

2018 Expected Employee Benefits include:

*Sworn Officers:* All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Labor Association of Wisconsin (LAW). This contract expires on December 31, 2020.

*Retirement:* Employer WRS contribution of 10.7% of gross wages for sworn officers, 6.7% for non-sworn staff.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

- 8 covered by family plan
- 1 covered by single plan

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

**Staffing**

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant/Detective	0.50	0.75	1.00	1.00	1.00
Patrol Officer	5.00	6.00	6.00	6.00	6.00
Police Clerical	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.30	0.40	0.40	0.00	0.00
<b>Total</b>	<b>7.20</b>	<b>8.55</b>	<b>8.80</b>	<b>8.40</b>	<b>8.40</b>

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Police Chief	100%	100%	100%	100%	100%
Lieutenant/Detective	100%	100%	100%	100%	100%
Patrol Officer	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%
Comm. Service Officer	100%	100%	100%	0%	0%

## General Fund Expenditures

### Police Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Salaries & Benefits								
52110-110 Administrative Salaries	\$ 158,761	\$ 150,342	\$ 151,785	\$ 157,078	\$ 99,752	\$ 149,627	\$ 163,750	4.25% (1)
52110-111 Patrol Salaries	362,581	379,362	330,108	378,852	219,100	328,649	393,279	3.81% (1)
52110-112 Clerical Salaries	-	19,035	18,105	18,059	11,707	17,560	18,966	5.02% (1)
52110-115 Community Service Officer Wages	1,249	5,302	1,279	-	-	-	-	0.00%
52110-116 Overtime	-	31,478	45,384	24,625	16,766	25,148	25,563	3.81% (1)
52110-117 Other Payout	-	5,870	2,667	16,996	-	5,000	10,971	-35.45% (2)
52110-120 FICA	-	44,262	40,170	45,564	27,240	40,859	46,858	2.84% (1)
52110-121 Health Insurance Premium	-	128,954	147,253	181,840	114,347	171,520	186,611	2.62% (1)
52110-122 Health Insurance Deductible	-	6,226	5,507	7,700	5,944	8,916	8,200	6.49% (1)
52110-123 Retirement Contribution	-	54,504	51,399	58,357	37,931	56,896	61,041	4.60% (1)
52110-124 Group Life Insurance Premium	-	1,048	1,039	1,050	660	990	1,151	9.65% (1)
52110-125 Disability Insurance Premium	-	2,232	2,161	2,420	1,708	2,562	2,637	8.96% (1)
52110-128 Safety & Uniform Allowance	-	5,003	5,552	4,000	4,441	4,441	4,000	0.00% (1)
52110-129 Retiree Health Insurance Premium	-	1,651	-	-	-	-	10,516	100.00% (3)
Employee Benefits	234,980	-	-	-	-	-	-	0.00%
Total Police Salaries & Benefits	757,570	835,267	802,409	896,541	539,594	812,169	933,544	4.13%

#### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2018.
- (2) Decrease due to evaluating actual payouts made historically.
- (3) Payment for retiree health insurance that was utilized through sick leave conversion.

## General Fund Expenditures Police Department (Cont.)

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Professional Development								
52120-126 Travel/Training/Meetings	\$ 6,191	\$ 2,991	\$ 6,068	\$ 8,200	\$ 3,516	\$ 6,500	\$ 8,700	6.10% (1)
52120-127 Membership Dues/Books	-	150	455	320	375	375	375	17.19% (2)
52120-141 Guns & Ammunition	-	9,595	455	4,200	1,785	4,000	5,250	25.00% (3)
Total Police Professional Development	6,191	12,736	6,978	12,720	5,676	10,875	14,325	12.62%
Police Administration								
52130-131 Software Support	\$ -	\$ 2,507	\$ 8,527	\$ 9,473	\$ 6,383	\$ 8,300	\$ 10,446	10.27% (4)
52130-135 Telephone	-	4,951	4,048	4,425	1,955	3,700	4,064	-8.16% (5)
52130-136 Office Supplies	-	3,254	2,480	3,400	2,266	3,000	3,100	-8.82% (5)
52130-142 Crime Prevention Materials	-	-	590	500	-	500	500	0.00%
52130-143 Investigative Fees	2,647	5,330	5,728	5,050	2,108	3,600	4,080	-19.21% (5)
52130-147 Emergency Government	274	924	1,208	2,000	200	750	1,000	-50.00% (5)
52130-164 Computer/Equipment Maintenance	19,609	3,844	949	4,100	739	2,100	4,650	13.41% (6)
Expenses	37,559	-	-	-	-	-	-	0.00%
Total Police Administration	60,089	20,808	23,529	28,948	13,651	21,950	27,840	-3.83%

### Significant Variances Explanation:

- (1) Increased training scheduled in 2018
- (2) Membership/dues increase in 2018.
- (3) Includes purchase of handgun for new officer.
- (4) Includes Trunked Radio Maintenance payment to Waukehsa County. Other costs increasing.
- (5) Decrease based on historical costs.
- (6) Increase due to new copier contract.

## General Fund Expenditures Police Department (Cont.)

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Equipment & Maintenance								
52140-144 Vehicle Maintenance	\$ -	\$ 5,905	\$ 7,532	\$ 7,000	\$ 3,951	\$ 5,500	\$ 6,000	-14.29% (1)
52140-145 Ballistic Vests	-	7,604	-	2,000	-	-	2,000	0.00%
52140-146 Gas & Oil	-	11,435	8,662	15,500	5,391	9,000	12,500	-19.35% (1)
52140-164 Computer Maintenance	-	1,132	689	750	126	500	750	0.00%
52140-300 Patrol Supplies	-	6,908	1,916	3,000	2,533	3,000	3,000	0.00%
Total Police Equipment & Maintenance	-	32,984	18,800	28,250	12,001	18,000	24,250	-14.16%
Total Police Department	823,851	901,795	851,716	966,459	570,922	862,994	999,959	3.47%

### Significant Variances Explanation:

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

## 2018 Budget

### Expenditure Detail - Police Department

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#### 100-52130 Police Administration

##### 131 - Software support

Axon License & Data Storage	3,750
Waukesha County Trunked Radio Support	1,250
CIB-TIME System	986
Intergraph/Spillman - RMS	2,884
Tipps Parking	1,576
Total	10,446

##### 135 - Telephone

Air cards - US Cellular	864
Office Phones - AT&T	1,000
Cellphone (Chief/LT/Squads)	2,000
Misc.	200
Total	4,064

#### 100-52120 Police Development

##### 126 - Travel/Training/Meetings

In-service - All Officer	750
WCPA Conferences	900
LEAP Conference - Administrative Assistant	550
Management/Supervisor Training	1,000
Duty Specific Training	5,500
Total	8,700

##### 127 - Membership Dues/Subscriptions

International & WI Chief of Police & Waukesha Chiefs	375
Total	375

##### 164 - Computer/Equipment Maintenance

Radar Certification	400
Radar/Laser Repairs	500
Squad Computer Repair	750
Office Computer Repair/Anti-Virus	1,500
Radio Maintenance/Programming	1,000
Misc./Radio Battery Replacement	500
Total	4,650

##### 136 - Office Supplies

Postage	300
Ink/Printer Cartridges	100
Printing/Copies	1,000
Other Office Supplies	1,700
Total	3,100

##### 141 - Guns/Ammunition

Ammunition/Supplies	3,500
Misc. Supplies	500
Taser Supplies/Cartridges	250
Handguns (2)	1,000
Total	5,250

##### 452 - Investigative Fees

Evidence Processing Supplies	2,000
Lexis-Nexis / Clear	1,080
Blood Draws	1,000
Total	4,080

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### **Department Description**

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

### **Services**

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

### **2018 Goals**

- Maintain all infrastructure: streets, curbs/sidewalks, sanitary, water, and sewer utility.
- Continue with exception maintenance of Village all Village-owned property.
- Enhance in-house preventative and routine fleet maintenance.
- Continue with the Emerald Ash Borer (EAB) management program with the removal of 20 Public Ash Trees, Emamectin Benzoate trunk injection of 35 salvageable Ash Trees, and planning of 50 new and diverse species in the Right-of-Way.
- Increase participation in Park and Recreation programs through new program options.
- Oversee installation of new Playground at Frontier Park

### **Budget Impact & Change**

- Increase in purchase of Road Salt.
- Decrease in maintenance and fuel costs due to historical trends.

2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, there are three employees receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,165.12 and a single plan is \$876.34.

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

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

*Income Continuation Insurance (Disability):* The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$288.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

## GENERAL FUND: DEPARTMENT OF PUBLIC WORKS



### Staffing

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00
Service Technicians	2.00	2.00	2.00	2.00	2.00
Seasonal	1.00	0.20	0.20	0.20	0.20
Total	4.00	3.20	3.20	3.20	3.20

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
DPW Supervisor	52%	25%	25%	25%	25%
Water Utility	15%	25%	25%	25%	25%
Sewer Utility	14%	25%	25%	25%	25%
Stormwater Utility	14%	25%	25%	25%	25%
TIF/CDA	5%				
Service Technicians	52%	25%	25%	25%	25%
Water Utility	15%	25%	25%	25%	25%
Sewer Utility	14%	25%	25%	25%	25%
Stormwater Utility	14%	25%	25%	25%	25%
TIF/CDA	5%				
Seasonal	95%	85%	85%	85%	85%
Water Utility	1%	5%	5%	5%	5%
Sewer Utility	1%	5%	5%	5%	5%
Stormwater Utility	1%	5%	5%	5%	5%
TIF/CDA	1%				

# General Fund Expenditures

## Public Works Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
DPW Wages & Benefits								
54110-108 Overtime	\$ -	\$ 6,436	\$ 11,000	\$ 7,688	\$ 2,967	\$ 4,500	\$ 7,805	1.53% (1)
54110-109 Seasonal Wages	-	4,095	5,628	4,508	4,683	5,000	4,508	0.00%
54110-110 General DPW Labor	19,812	37,089	32,364	35,823	22,329	33,493	36,189	1.02% (2)
54110-120 FICA	-	3,727	3,657	3,330	2,241	3,360	3,362	0.97% (2)
54110-121 Health Insurance Premium	-	14,927	15,917	14,138	9,426	14,138	13,745	-2.78% (3)
54110-122 Health Insurance Deductible	-	250	306	625	250	625	625	0.00%
54110-123 Retirement Contribution	-	3,105	2,939	2,524	1,773	2,659	2,514	-0.39%
54110-124 Group Life Insurance Premium	-	74	72	78	55	78	95	21.69% (3)
54110-125 Disability Insurance Premium	-	214	173	216	157	216	236	9.03% (3)
54110-128 Safety & Uniform Allowance	-	328	300	281	281	281	281	0.00%
54110-129 Retiree Health Insurance Premium	-	9,079	7,851	-	-	-	-	0.00%
Street Labor	33,652	-	-	-	-	-	-	0.00%
Winter Operations Labor	15,841	-	-	-	-	-	-	0.00%
Park and Forestry Labor	28,573	-	-	-	-	-	-	0.00%
Employee Benefits	69,247	-	-	-	-	-	-	0.00%
Total DPW Wages & Benefits	167,126	79,324	80,206	69,211	44,160	64,350	69,361	0.22%

### Significant Variances Explanation:

- (1) Overtime increased due to historical trends and increase in wages.
- (2) Wages and benefit costs increased in 2018.
- (3) Decrease due to change in State Health Care Plan

General Fund Expenditures  
Public Works Department (cont.)

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
DPW Administration								
54130-126 Travel/Training/Meetings	\$ -	\$ -	\$ 76	\$ 275	\$ -	\$ 100	\$ 110	-60.00% (1)
54130-135 Telephone/Internet	-	1,825	2,065	1,960	1,103	1,400	2,310	17.86% (2)
54130-150 Licensing & Testing	-	256	334	165	182	182	220	33.33% (3)
Administrative Expenses	4,583	-	-	-	-	-	-	0.00%
Total DPW Administration	4,583	2,081	2,474	2,400	1,284	1,682	2,640	10.00%
Recreation								
55000-120 FICA Tax	\$ -	\$ 346	\$ 234	\$ 200	\$ 114	\$ 200	\$ 200	0.00%
55000-160 Park Maintenance	35,638	12,432	5,406	5,000	2,460	5,000	5,000	0.00%
55000-331 Community Center Programs	150	1,815	2,589	2,000	1,157	1,400	2,000	0.00%
55000-343 Celebrations	9,710	10,279	11,912	10,000	5,400	10,000	10,000	0.00%
55000-353 Softball League	5,646	5,420	4,473	5,600	2,211	3,020	4,500	-19.64% (4)
Total Recreation	51,144	30,291	24,614	22,800	11,341	19,620	21,700	-4.82%

- (1) Decrease due to utility allocation.
- (2) Increase reflective of new internet line at the DPW facility for security cameras.
- (3) New contract price for DOT required testing.
- (4) Decrease due to less teams registered for softball.

General Fund Expenditures  
Public Works Department (cont.)

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
DPW General Operations								
54140-144 Vehicle/Equipment Maintenance	\$ 28,254	\$ 7,641	\$ 9,325	\$ 11,700	\$ 2,135	\$ 3,500	\$ 10,075	-13.89% (1)
54140-146 Gas & Oil	-	9,140	7,130	9,100	2,738	4,106	7,000	-23.08% (1)
54140-151 Tree and Brush Maintenance	767	6,451	507	500	383	500	500	0.00%
54140-152 Locating Costs	-	110	152	125	142	213	-	-100.00% (2)
54140-153 Street Light Maintenance	36,988	42,255	46,003	40,000	22,735	34,101	41,143	2.86% (3)
54140-154 Traffic Control Supplies	1,252	1,538	4,666	5,000	1,594	5,000	5,000	0.00%
54140-155 Snow Removal/Deicing	23,904	18,954	19,982	20,000	18,607	20,000	21,000	5.00% (3)
54140-156 Street Maintenance Supplies	11,111	8,926	7,070	5,900	4,711	5,500	5,900	0.00%
54140-157 Landscaping & Weed Control	238	1,580	3,127	4,000	2,785	4,000	4,000	0.00%
54140-158 Garage Tools	1,908	2,098	1,079	1,050	723	1,050	1,050	0.00%
54140-232 Hydrant Rental	107,328	107,328	107,328	116,300	-	107,328	107,328	-7.71%
Parking Lot Maintenance	1,871	-	-	-	-	-	-	0.00%
Total DPW General Operations	213,622	206,022	206,366	213,675	56,552	185,298	202,996	-5.00%
Total DPW Department Expenditures	436,475	317,718	313,662	308,086	113,338	270,950	296,697	-3.70%

Significant Variances Explanation:

- (1) Decrease reflects reduction in anticipated cost of maintenance and fuel.
- (2) Decrease due to utility allocation.
- (3) Increase based on contract cost increases.

### **Department Description**

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

*Insurance:* This Department is used to manage the costs associated with Village's insurance policies that protect Village employees, officials, infrastructure, and assets against excessive loss. The Village is currently exploring new coverage for liability and property insurance after the Village's carrier terminated coverage. The premium for workers compensation is determined by the State of Wisconsin based on the claims submitted by the Village in previous years. This premium can fluctuate dependent on the number and severity of claims submitted by the Village in any given year. The Village's deductible amount for liability insurance is \$5,000 per plan.

*Technology & Contracted Services:* The Village contract for specialized services when such services cannot be performed by Village staff, mandated by state law, or when contracting is more cost-effective than performing the service in-house. The Village contracts for services that include, but not limited to; assessment services, independent financial auditing, domestic animal control, Information Technology, Fire and EMS services, and as-needed design and engineering. Also included in this department are costs for Village-Wide anti-virus software and software support.

### **Budget Impacts/Changes**

- Liability insurance decrease based on new policy renewal.
- Funding for Elmbrook Senior Taxi.

## General Fund Expenditures

### Miscellaneous Departments

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Contingencies & Transfers								
80100-130 Contingency	\$ -	\$ 583	\$ 1,835	\$ 15,000	\$ -	\$ -	\$ 15,000	0.00%
Total Contingencies & Transfers	-	583	1,835	15,000	-	-	15,000	0.00%
Insurance								
56000-180 Liability	\$ 35,129	\$ 7,893	\$ 8,389	\$ 15,400	\$ 24,827	\$ 30,000	\$ 20,677	34.27% (1)
56000-181 Property	-	7,056	5,600	5,678	6,737	9,000	4,698	-17.26% (2)
56000-182 Auto	-	8,344	7,397	8,480	4,491	8,480	4,763	-43.83% (2)
56000-183 Workers Compensation	-	17,529	19,515	17,500	7,104	17,500	16,337	-6.65% (2)
56000-184 Self Insurance Deductible	-	22,654	5,299	9,450	-	-	2,450	-74.07% (2)
56000-185 Unemployment	-	-	-	700	3,551	3,551	700	0.00%
Total Insurance	35,129	63,475	46,199	57,208	46,709	68,531	49,625	-13.26%
Technology & Contracted Services								
57000-190 Engineering Consulting Services	\$ -	\$ 4,439	\$ 710	\$ 1,000	\$ 801	\$ 1,000	\$ 1,250	25.00% (3)
57000-191 Fire and Rescue Services	295,387	294,148	289,400	299,400	217,050	299,400	299,400	0.00%
57000-192 Assessment Services	28,274	28,372	31,142	26,040	21,829	26,040	26,040	0.00%
57000-193 Auditing	19,650	12,400	14,515	12,775	9,405	11,000	13,800	8.02% (4)
57000-194 Animal Services (HAWS)	1,155	1,155	1,155	1,155	-	1,155	1,155	0.00%
57000-195 Building Inspection Services	18,347	26,656	23,310	11,000	4,211	9,000	12,000	9.09% (5)
57000-196 IT Support Services	9,164	4,742	2,076	3,500	560	1,000	1,500	-57.14% (6)
57000-198 Refuse and Recycling Collection	123,549	120,664	102,752	102,077	65,637	99,000	112,500	10.21% (7)
57000-199 Elmbrook Senior Taxi	-	-	1,000	1,000	-	1,000	1,030	3.00%
Total Technology & Contracted Services	495,526	492,577	466,060	457,947	319,493	448,595	468,675	2.34%
<b>Total General Fund Expenditures</b>	<b>\$ 2,252,798</b>	<b>\$ 2,154,508</b>	<b>\$ 2,089,199</b>	<b>\$ 2,177,965</b>	<b>\$ 1,221,645</b>	<b>\$ 1,905,968</b>	<b>\$ 2,091,866</b>	-3.95%

- (1) Increase due to allocation of insurance.
- (2) Liability insurance rates expected to decrease with new provider.
- (3) Increase for expected work in 2018.
- (4) Allocation change resulted in an increase.
- (5) Increase based on expected workload in 2018.
- (6) Decrease reflective of anticipated services needed.
- (7) Increase due to contract costs.



### **Department Description**

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

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

### **Services**

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

### **2018 Goals**

- Increase patronage and circulation through new and innovative programs and increase in diversity of books.
- Partner with the Friends of the Butler Public Library for program specific initiatives.
- Continue with the Library 'Giggle Garden" as a tool to educate children on environmental sustainability and food sourcing.
- Continue technology upgrades to provide the best resrouces for patron.

### **Budget Impacts/Changes**

- Decrease in waged and benefits due to reduction of Library operating hours in 2017.
- Reduction in numerous line items due to reorganization of Library operations and policy changes in 2017.

## LIBRARY SPECIAL REVENUE FUND



2018 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.7% of gross wages, a decrease of 0.1% from 2017. Currently, four employees receive WRS benefits.

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

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

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

### Staffing

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Library Director	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.25	0.25	0.25	0.25	0.25
Library Assistant	3.80	3.80	3.80	3.80	3.80
Children's Services	0.25	0.25	0.25	0.25	0.25
Shelver	0.13	0.13	0.13	0.13	0.13
Total	5.03	5.03	5.03	5.03	5.03

Position	Employee FTE				
	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Library Director	100%	100%	100%	100%	100%
Assistant Director	100%	100%	100%	100%	100%
Library Assistant	100%	100%	100%	100%	100%
Children's Services	100%	100%	100%	100%	100%
Shelver	100%	100%	100%	100%	100%

# Fund 800-Library Special Revenue Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	\$ 113,264	\$ 108,635	\$ 112,371	\$ 113,153	\$ -	\$ 104,153	\$ 105,308	-6.93%
Total Property Tax Revenue	113,264	108,635	112,371	113,153	-	104,153	105,308	-6.93%
Non-Property Tax Revenue:								
Library Fees/Fines	\$ 4,588	\$ 8,735	\$ 5,127	\$ 6,000	\$ 4,939	\$ 9,000	\$ 9,000	50.00%
Total Non-Property Tax Revenue	4,588	8,735	5,127	6,000	4,939	9,000	9,000	50.00%
Total Revenue	<u>\$ 117,852</u>	<u>\$ 117,370</u>	<u>\$ 117,499</u>	<u>\$ 119,153</u>	<u>\$ 4,939</u>	<u>\$ 113,153</u>	<u>\$ 114,308</u>	-4.07%

### Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Library Salaries & Benefits	\$ 79,637	\$ 80,788	\$ 79,192	\$ 82,009	\$ 48,202	\$ 72,303	\$ 74,975	-8.58%
Library Administration	38,215	19,864	18,058	17,689	10,004	13,253	17,483	-1.16%
Library Equipment & Maintenance	-	6,121	6,246	6,550	15,390	19,300	10,300	57.25%
Library Programs & Services	-	443	927	905	1,248	1,641	250	-72.38%
Library Collection	-	10,155	13,076	12,000	7,682	11,500	11,300	-5.83%
Total Library Expenditures	<u>\$ 117,852</u>	<u>\$ 117,370</u>	<u>\$ 117,499</u>	<u>\$ 119,153</u>	<u>\$ 82,527</u>	<u>\$ 117,998</u>	<u>\$ 114,308</u>	-4.07%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ (4,845)	
Annual Income / (Loss)	-	-	-	-		(4,845)	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (4,845)</u>	<u>\$ (4,845)</u>	

Fund 800-Library Special Revenue Fund  
Library Department

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	6/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 113,264	\$ 108,635	\$ 112,371	\$ 113,153	\$ -	\$ 104,153	\$ 105,308	-6.93%
Total Taxes		113,264	108,635	112,371	113,153	-	104,153	105,308	-6.93%
Other Financing Sources									
	Library Fees	\$ 4,588	\$ 8,735	\$ 5,127	\$ 6,000	\$ 4,939	\$ 9,000	\$ 9,000	50.00%
Total Other Financing Sources		4,588	8,735	5,127	6,000	4,939	9,000	9,000	50.00%
<b>Total Library Fund Revenues</b>		<b>\$ 117,852</b>	<b>\$ 117,370</b>	<b>\$ 117,499</b>	<b>\$ 119,153</b>	<b>\$ 4,939</b>	<b>\$ 113,153</b>	<b>\$ 114,308</b>	-4.07%

Fund 800-Library Special Revenue Fund  
Library Department

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Library Salaries & Benefits								
55100-110 Library Salaries & Wages	\$ 70,344	\$ 71,493	\$ 70,188	\$ 72,805	\$ 42,768	\$ 64,152	\$ 66,401	-8.80% (1)
55100-120 FICA	-	5,469	5,451	5,570	3,394	5,091	5,080	-8.80% (1)
55100-123 Retirement Contribution	-	3,624	3,306	3,429	1,914	\$ 2,872	3,197	-6.77% (1)
55100-124 Group Life Insurance Premium	-	202	247	205	126	189	297	44.64% (2)
Employee Benefits	9,294	-	-	-	-	-	-	0.00%
Total Library Salaries & Benefits	79,637	80,788	79,192	82,009	48,202	72,303	74,975	-8.58%

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Library Administration								
55200-126 Travel/Training/Meetings	\$ -	\$ 248	\$ 168	\$ 200	\$ 34	\$ 51	\$ 500	150.00% (3)
55200-134 Utilities	-	10,283	9,659	11,000	5,403	8,104	11,000	0.00%
55200-135 Telephone/Internet	-	282	300	400	174	\$ 262	350	-12.50% (4)
55200-136 Office supplies	-	4,171	3,645	2,500	868	1,302	1,000	-60.00% (4)
55200-137 Postage	-	29	46	75	10	\$ 20	50	-33.33% (4)
55200-161 Bridges Fees/System Fees	-	4,851	4,242	3,514	3,514	3,514	4,583	30.42% (5)
Expenses	27,832	-	-	-	-	\$ -	-	0.00%
Outlay	10,383	-	-	-	-	-	-	0.00%
Total Library Administration	38,215	19,864	18,058	17,689	10,004	13,253	17,483	-1.16%

Significant Variances Explanation:

- (1) Reduction in Library operating hours resulted in reduced wage/benefit costs.
- (2) Increase reflective of actual cost of life insurance.
- (3) Increase includes increase training and mileage reimbursements.
- (4) Decrease due to historical trends.
- (5) Increase payments due to the County Library System

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

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Library Equipment & Maintenance								
55300-162 Contracted Service	\$ -	\$ 3,159	\$ 4,135	\$ 4,000	\$ 11,178	\$ 13,000	\$ 7,100	77.50% (1)
55300-163 Technology Maintenance	-	1,622	538	1,000	600	1,000	2,000	100.00% (1)
55300-164 Computer/Equipment Maintenance	-	765	944	1,000	3,090	4,500	-	-100.00% (2)
55300-165 Copier Maintenance	-	229	-	250	172	250	900	260.00% (1)
55300-166 Material Processing/Repair	-	183	396	-	182	\$ 250	-	0.00%
55300-167 Housekeeping supplies	-	162	234	300	169	300	300	0.00%
Total Library Equipment & Maintenance	-	6,121	6,246	6,550	15,390	19,300	10,300	57.25%
Library Programs & Services								
55400-168 E-Book Contribution	\$ -	\$ 286	\$ 286	\$ 229	\$ 245	\$ 350	\$ -	-100.00% (2)
55400-169 Shared Databases/Licenses	-	-	376	376	591	591	-	-100.00% (2)
55400-170 Special Event Programming	-	85	-	-	12	50	-	0.00%
55400-171 Programs - Adult	-	-	9	-	266	350	-	0.00%
55400-172 Patron Programs	-	72	256	300	135	300	250	-16.67% (3)
Total Library Programs & Services	-	443	927	905	1,248	1,641	250	-72.38%
Library Collection								
55500-173 Adult Books	\$ -	\$ 6,353	\$ 7,595	\$ 4,900	\$ 3,752	\$ 4,900	\$ 4,000	-18.37% (3)
55500-174 Young Adult/Childrens Books	-	772	1,484	3,100	2,552	3,100	4,000	29.03% (1)
55500-175 DVD - Adult	-	3,030	3,996	4,000	1,378	3,500	2,000	-50.00% (3)
DVD - Children	-	-	-	-	-	-	1,000	100.00% (1)
Magazines/Newspaper	-	-	-	-	-	-	300	100.00% (1)
Total Library Collection	-	10,155	13,076	12,000	7,682	11,500	11,300	-5.83%
Total Library Department	<u>117,852</u>	<u>117,370</u>	<u>117,499</u>	<u>119,153</u>	<u>82,527</u>	<u>117,998</u>	<u>114,308</u>	-4.07%

Significant Variances Explanation:

- (1) Increase due actual anticipated expenditure, and additional contracts associated with the Library.
- (2) Accounts consolidated in 2018.
- (3) Decrease reflects historical trends .

### Department Description

The Debt Service Fund is used to account for all principal and interest payments taken for general capital purposes. Payments for principal and interest are funded through the annual tax levy, with TIF, Sewer, and Stormwater portions of debt obligations accounted for in the respective utility funds.

Butler currently has \$4,475,332 outstanding principal and interest payment due through 2037.

- \$839,200 TIF
- \$896,238 Water Utility
- \$319,176 Stormwater Utility
- \$2,366,718 General Fund

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

The 2017 equalized value is \$253,512,700 which creates a debt limit of \$12,675,635. The Village's total general obligation outstanding debt is \$2,728,503.

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

### Budget Impact/Changes

- Under the State of Wisconsin Municipal Levy Limits, municipalities may exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. The levy includes \$391,534 for the payment of General Obligation Debt.
- New debt added in 2017 for road and utility infrastructure replacement. Debt is allocated between the general fund and the water utility.
- Debt service expenditures increased due to new debt issuance in 2017.
- Sewer Utility completely retired its debt obligation in 2017.

# Debt Service Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Lewy) Revenue:								
Property Tax Revenue	\$ 170,215	\$ 283,439	\$ 280,039	\$ 365,149	\$ -	\$ 365,149	\$ 391,534	7.23%
Total Property Tax Revenue	170,215	283,439	280,039	365,149	-	365,149	391,534	7.23%
Non-Property Tax Revenue:								
Other Financing Sources	427,150	611,377	411,722	549,729	549,465	549,620	309,331	-43.73%
Total Non-Property Tax Revenue	427,150	611,377	411,722	549,729	549,465	549,620	309,331	-43.73%
Total Revenue	<u>\$ 597,365</u>	<u>\$ 894,816</u>	<u>\$ 691,761</u>	<u>\$ 914,878</u>	<u>\$ 549,465</u>	<u>\$ 914,769</u>	<u>\$ 700,865</u>	-23.39%

### Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Debt Service	\$ 713,290	\$ 895,090	\$ 712,868	\$ 914,878	\$ 553,836	\$ 914,878	\$ 700,865	-23.39%
Total Debt Service Expenditures	<u>\$ 713,290</u>	<u>\$ 895,090</u>	<u>\$ 712,868</u>	<u>\$ 914,878</u>	<u>\$ 553,836</u>	<u>\$ 914,878</u>	<u>\$ 700,865</u>	-23.39%
Beginning Fund Balance	\$ 198,172	\$ 82,247	\$ 81,973	\$ 60,866		\$ 60,866	\$ 60,757	
Annual Income / (Loss)	(115,925)	(274)	(21,107)	-		(109)	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ 82,247</u>	<u>\$ 81,973</u>	<u>\$ 60,866</u>	<u>\$ 60,866</u>		<u>\$ 60,757</u>	<u>\$ 60,757</u>	



Fund 601 - Debt Service Fund Revenues  
Debt Service

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 170,215	\$ 283,439	\$ 280,039	\$ 365,149	\$ -	\$ 365,149	\$ 391,534	7.23%
Total Taxes		170,215	283,439	280,039	365,149	-	365,149	391,534	7.23%
Other Financing Sources									
48220	Interest Income	75	226	206	500	236	400	300	-40.00%
49101	Transfer from Other Funds	-	194,063	-	549,229	549,229	549,220	-	-100.00%
49200	Intergovernmental/Misc	427,075	417,088	411,516	-	-	-	309,031	100.00%
Total Other Financing Sources		427,150	611,377	411,722	549,729	549,465	549,620	309,331	-43.73%
<b>Total Debt Service Fund Revenue</b>		<b>\$ 597,365</b>	<b>\$ 894,816</b>	<b>\$ 691,761</b>	<b>\$ 914,878</b>	<b>\$ 549,465</b>	<b>\$ 914,769</b>	<b>\$ 700,865</b>	-23.39%

Fund 601 - Debt Service Fund Expenditures  
Debt Service

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Debt Service									
60100-415	Principal & Advances Paid	\$ 604,154	\$ 777,085	\$ 617,575	\$ 805,573	\$ 468,122	\$ 805,573	\$ 608,683	-24.44%
60100-427	Interest Expense	109,136	118,005	95,293	109,305	85,714	109,305	92,182	-15.67%
<b>Total Debt Service Fund Expenditures</b>		<b><u>\$ 713,290</u></b>	<b><u>\$ 895,090</u></b>	<b><u>\$ 712,868</u></b>	<b><u>\$ 914,878</u></b>	<b><u>\$ 553,836</u></b>	<b><u>\$ 914,878</u></b>	<b><u>\$ 700,865</u></b>	-23.39%

## BORROWED MONEY FUND



### Department Description

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

### Budget Impacts/Changes

- The Borrowed Money Fund was established in 2016 to segregate debt proceeds that are used specifically for the road and infrastructure improvement program.
- Repayment of borrowed monies are accounted for through the Debt Service Fund.
- The 2018 projects include cash payments from the sewer and storm water utilities that are accounted for in those specific utility budgets.

## Fund 900 - Borrowed Money Fund

### Summary of Revenues & Expenditures

Account	Account Name	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues							
48220	Investment income	\$ 2,553	\$ 5,000	\$ 3,661		\$ 5,000	100.00%
49100	Debt proceeds	1,023,752	1,265,000	1,058,589	-	1,283,820	100.00%
	Total Revenue	1,026,305	1,270,000	1,062,250	-	1,288,820	100.00%
General & Capital Expenditures							
30004-425	Sewer Rehab Projects	\$ 2,538	\$ -	\$ -	\$ -	\$ -	0.00%
40005-417	Stormwater Abatement Projects	3,072	-	-	-		0.00%
54310-159	Street Reconstuction	694,887	700,000	30,354		1,288,820	100.00%
60002-651	Water Main Replacement Projects	-	528,000	191,252			100.00%
54310-130	Misc Project Costs	-	42,000	189			100.00%
	Total Expenditures	700,497	1,270,000	221,795	-	1,288,820	100.00%
	Beginning Fund Balance	\$ -	\$ 325,808		\$ 325,808	\$ 325,808	
	Annual Income / (Loss)	325,808	-		-	-	
	Fund balance adjustment	-	-		-	-	
	Applied surplus	-	-		-	-	
	Ending Fund Balance	<u>\$ 325,808</u>	<u>\$ 325,808</u>		<u>\$ 325,808</u>	<u>\$ 325,808</u>	

### **Department Description**

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

### **Budget Impacts/Changes**

- Funding remains level for the EAB management program, provided the Village once again receives the Urban Forestry Grant from the Department of Natural Resources.
- Improvements to the Public Works facilities to modernize the building.
- Purchase of a new generator for the DPW facility. The generator is a crucial piece of infrastructure to ensure water pressure during prolonged power outages.
- Includes funding for updates to the Community Building.
- Utility allocations of capital purchases are accounted for in the specific utility budgets.

# Capital Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Capital Equipment	\$ 3,500	\$ 75,434	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Property Tax Revenue	3,500	75,434	-	-	-	-	-	0.00%
Non-Property Tax Revenue:								
Intergovernmental Revenue	-	-	9,907	10,000	2,345	-	6,005	0.00%
Other Financing Sources	-	-	-	1,131	-	-	1,131	0.00%
Total Non-Property Tax Revenue:	-	-	9,907	11,131	2,345	-	7,136	-27.97%
Total Revenue	\$ 3,500	\$ 75,434	\$ 9,907	\$ 11,131	\$ 2,345	\$ -	\$ 7,136	-27.97%

### Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Hall	\$ 785	\$ -	\$ 9,122	\$ 2,600	\$ 10,669	\$ 10,669	\$ 1,100	-87.94%
Public Safety	116,173	48,300	12,902	55,300	52,404	52,404	-	-100.00%
Public Works	5,034	229,500	26,730	25,000	11,084	17,804	53,936	101.78%
Library	2,923	-	3,727	2,500	922	2,500	-	-100.00%
Total Capital Equipment Expenditures	\$ 124,915	\$ 277,800	\$ 52,480	\$ 85,400	\$ 75,079	\$ 83,377	\$ 55,036	4.87%
Beginning Fund Balance	\$ 737,674	\$ 493,678	\$ 291,312	\$ 248,740		\$ 174,471	\$ 91,094	
Annual Income / (Loss)	(243,996)	(202,366)	(42,572)	(74,269)		(83,377)	(47,900)	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	\$ 493,678	\$ 291,312	\$ 248,740	\$ 174,471		\$ 91,094	\$ 43,194	

Fund 701 - Capital Fund Revenues  
Capital Fund

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 3,500	\$ 75,434	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Taxes		3,500	75,434	-	-	-	-	-	0.00%
Intergovernmental Revenue									
	Capital related grants	-	-	9,907	10,000	2,345	-	6,005	-39.39%
Total Intergovernmental Revenue		-	-	9,907	10,000	2,345	-	6,005	-39.39%
Other Financing Sources:									
48220	Interest Income	429	1,468	1,236	1,131	878	-	1,131	100.00%
49100	Debt Proceeds	-	173,376	-	-	-	-	-	0.00%
49101	Transfer from other funds	2,000	28,875	-	-	-	-	-	0.00%
	Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		2,429	203,719	1,236	1,131	878	-	1,131	0.00%
<b>Total Capital Fund Revenue</b>		<b>\$ 5,929</b>	<b>\$ 279,153</b>	<b>\$ 11,144</b>	<b>\$ 11,131</b>	<b>\$ 3,223</b>	<b>\$ -</b>	<b>\$ 7,136</b>	<b>-35.96%</b>

## Capital Fund Expenditures

### Capital Purchases

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Hall - Capital								
70300-725 Technology Upgrades	\$ 785	\$ -	\$ 1,352	\$ 1,500				-100.00%
Election Equipment	-	-	-	1,100	1,056	1,056	1,100	0.00%
Recodification of Municipal Code	-	-	7,770	-	9,613	9,613	-	0.00%
Total Village Hall - Capital	785	-	9,122	2,600	10,669	10,669	1,100	-57.69%
Public Safety - Capital								
70100-711 Replacement Squad	\$ -	\$ 26,000	\$ -	\$ 40,000	\$ 37,289	\$ 37,289	\$ -	-100.00%
70100-712 Squad Change Over	-	6,500	-	8,000			-	-100.00%
70100-713 Parking Meters	-	2,000	-	-			-	0.00%
70100-716 Interview Room Camera Upgrades	5,074	3,500	-	-			-	0.00%
70100-721 Turnout Gear Replacement	9,842	10,300	-	-			-	0.00%
Technology Upgrades	-	-	7,621	5,300	3,800	3,800	-	-100.00%
Garage Door Upgrades	-	-	2,500	-			-	0.00%
Misc Capital - Police	-	-	2,781	2,000	11,315	11,315	-	-100.00%
Communication Upgrade	66,082	-	-	-	-	-	-	0.00%
FEMA Grant Match - Radios	5,590	-	-	-	-	-	-	0.00%
FEMA Grand Match - Engine	20,081	-	-	-	-	-	-	0.00%
Air Bottle Replacement	9,504	-	-	-	-	-	-	0.00%
Total Public Safety - Capital	116,173	48,300	12,902	55,300	52,404	52,404	-	-100.00%



Capital Fund Expenditures  
Capital Purchases (cont.)

Account Name	2014 Actual	2015 Actual	2016 Budget	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
DPW								
70200-731 Garage Door Updates	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
70200-732 1-Ton Truck (#302)	-	35,000	-	-	-	-	-	0.00%
70200-733 Water Meter Reading Upgrade	-	15,000	-	-	-	-	-	0.00%
70200-734 Multi-Year Road Replacement	-	85,000	-	-	-	-	-	0.00%
70200-735 Community Building Parking Lot Pavement	-	75,000	-	-	-	-	-	0.00%
70200-736 Misc. Capital	-	5,000	-	-	-	-	-	0.00%
70200-737 DPW Facility Security Cameras	-	9,500	-	-	-	-	-	0.00%
DPW Facility Improvements	-	-	6,822	5,000	4,804	4,804	3,625	-27.50%
Salt Shed Roof	5,034	-	-	-	-	-	-	0.00%
Emerald Ash Borer Management	-	-	19,907	20,000	6,280	13,000	12,011	-39.95%
Generator	-	-	-	-	-	-	8,300	100.00%
Community Building Upgrades	-	-	-	-	-	-	30,000	100.00%
Total DPW - Capital	5,034	229,500	26,730	25,000	11,084	17,804	53,936	115.74%
Library - Capital								
Technology Upgrades	\$ 2,923	\$ -	\$ 3,727	\$ 2,500	\$ 922	\$ 2,500	\$ -	-100.00%
Total Library - Capital	2,923	-	3,727	2,500	922	2,500	-	-100.00%
<b>Total Capital Fund Expenditures</b>	<b>\$ 124,915</b>	<b>\$ 277,800</b>	<b>\$ 52,480</b>	<b>\$ 85,400</b>	<b>\$ 75,079</b>	<b>\$ 83,377</b>	<b>\$ 55,036</b>	<b>-35.56%</b>

## Five Year Capital Fund Expenditures Plan

### Capital Purchases

Account Name	2019 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
Village Hall - Capital					
Computer Replacement/Upgrade	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Election Equipment	-	-	-	\$ -	\$ -
Assessment Software Upgrade	3,000	3,000	-	-	-
Total Village Hall - Capital	3,000	5,000	-	2,000	2,000
Public Safety - Capital					
Replacement Squad	\$ 32,000	\$ -	\$ -	\$ 35,000	\$ 35,000
Squad Change Over	6,500	-	-	7,000	7,000
Parking Meters	-	-	-	-	-
Replacement of Ambulance 2354	-	-	118,500	-	-
Total Public Safety - Capital	38,500	-	118,500	42,000	42,000
DPW					
Emerald Ash Borer Management	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Communitiy Building Upgrade	5,000	-	-	-	-
Total DPW - Capital	20,000	20,000	20,000	20,000	20,000
Library - Capital					
Computer Replacement/Upgrade	\$ 3,750	\$ 5,000	\$ 2,500	\$ 3,750	\$ 3,750
Total Library - Capital	3,750	5,000	2,500	3,750	3,750
Technology - Capital					
Software replacement/upgrades	\$ 250	\$ -	\$ -	\$ -	\$ -
Hardware replacement/upgrades	1,500	-	-	-	-
Total Technology - Capital	1,750	-	-	-	-
<b>Total Future Capital Fund Expenditures</b>	<b>\$ 67,000</b>	<b>\$ 30,000</b>	<b>\$ 141,000</b>	<b>\$ 67,750</b>	<b>\$ 67,750</b>

# 2018 Capital Requests







## CAPITAL REQUEST: DPW FACILITY UPGRADES



**Department:** Public Works

**Cost:** \$3,625

**Request Description:**

This request is to replace the floors at the DPW Facility as well as the fence around the generator. The floors are original the building and in some areas contain asbestos.

**Long Term Financial Impact:** This purchase has little long term financial impact as they are non-recurring expenses that are replacements of existing items that have exceeded their useful life.

## CAPITAL REQUEST: DPW GENERATOR



**Department:** Public Works

**Cost:** \$8,300 from Capital Fund (\$50,000 total project cost)

**Request Description:**

This request is to purchase a new generator for the Public Works facility. The generator we currently have is nearly 30 years old and was used when the Village purchased it. The generator's main responsibility is to ensure water pressure throughout the Village in the event of a long term power outage. The generator failed during a power outage in 2017 and upon inspection and service it was noted that our model is essentially obsolete and can no longer be services properly. 50% of the funding for the generator will be funded by the Water Utility with the remaining portion split among the Capital Fund, the Sewer Utility and the Stormwater Utility.

**Long Term Financial Impact:** Outside of annual inspection and maintenance costs, there is little long term financial impact. The real impact is on the reliability and security of knowing that in the event of a long term power outage that the Village will not lose water. The useful life of the generator is 20 years.

## CAPITAL REQUEST: EAB MANAGEMENT PROGRAM



**Department:** Public Works

**Cost:** \$12,011

**Request Description:**

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

During the implementation of the program, our consultant noticed that the EAB infestation and damage is happening faster than originally planned. In 2018, our plan calls for the treatment (trunk injections) of 35 trees, removal of 17 trees, replanting of approx. 20 trees, and pruning. We also plan to update our EAB plan to account for the accelerated damage that is occurring.

The treatment schedule will recycle every other year to ensure the longevity of the existing canopy. The trees that will be planted will be of diverse species mix from the DNR's recommended street tree list. Our Public Works Crews will be performing the removal of damaged trees, stump grinding, and planting of new trees. A contractor will be hired to perform trunk injections. Our expected outcomes include the preservation of the existing canopy, the mitigation of EAB damage, and to increase the diversity of our urban tree population. Many of the affected ash trees are 40 years old and are very large. A loss of the canopy would be devastating to those areas. We have applied for the Wisconsin DNR Urban Forestry Grant. If we receive the grant (\$6,005) it will be used to offset the cost of the EAB Management Program.

**Long Term Financial Impact:** The EAB Management program needs to be funded every year to best manage the quality of the urban canopy and to protect the Village from further damage. Removals, tree plantings, and treatments will be evaluated on an annual basis for future budgetary needs but it can be expected that at least \$10,000 annual should be allocated for the EAB Management program.



## CAPITAL REQUEST: COMMUNITY BUILDING UPGRADES



**Department:** Public Works

**Cost:** \$30,000

**Request Description:**

The community building is one of the most used building in the Village. It plays hosts to all the major Village celebration and is rented out nearly every weekend throughout the year. There have been minor improvements throughout the years, but the time has come to make some major improvements to the building. While no plans have been designed yet, the thought would be to upgrade the bathrooms, kitchen, flooring and windows and potentially the HVAC system if funds allowed.

**Long Term Financial Impact:** The community building has seen incremental updates through the years. Future regular funding is needed for general upkeep and capital maintenance. Future needs include, HVAC system upgrades, exterior paint and stain, and full kitchen and bathroom remodels.

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### **Department Description**

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

*Rates:* Water Utility rates are determined by the Wisconsin Public Service Commission (PSC). In 2016, the Village began a case with the PSC to determine new water utility rates and we anticipate a hearing with the PSC in 2018. The 2018 Budget was created using existing rates.

### **Services**

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

### **2018 Goals**

- Evaluate infrastructure improvement needs and incorporate those into planned road construction projects.
- Repair main breaks.
- Continue to monitor safety, security, and quality of water supply.
- Install 150 new electronic end points in homes and business.
- Complete user rate analysis and if needed apply to the Wisconsin Public Service Commission (PSC) for a user rate increase.

### **Budget Impact & Changes**

- The Water Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2018 includes the purchase of 150 endpoints for remote reading.
- Includes a capital contribution of \$2,375 for new DPW floors, \$5,700 for the Road Construction Project, \$1,250 for the Generator Fence, and \$25,000 for the new DPW generator.
- The Village is currently in the process of a rate setting case with the Wisconsin Public Service Commission.

## Utility Staffing Allocation

<u>Position</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Village Administrator	17%	20%	20%	20%	20%
Treasurer	19%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	15%	25%	25%	25%	25%
Public Works Service Technicians (2)	14%	25%	25%	25%	25%
Seasonal	1%	5%	5%	5%	5%

Fund 200 - Water Utility Fund  
Summary of Revenues & Expenses

**Summary of Revenues**

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2018 Projected	2018 Budget	Budget % Change
Water Utility Revenue	\$ 548,604	\$ 478,794	\$ 479,324	\$ 493,905	\$ 174,498	\$ 452,203	\$ 557,912	12.96%
Total Water Operating Revenue	548,604	478,794	479,324	493,905	174,498	452,203	557,912	12.96%

**Summary of Expenses**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2018 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 59,116	\$ 84,253	\$ 84,170	\$ 90,307	\$ 58,164	\$ 87,089	\$ 92,020	1.90%
Administrative & General Expenses	280,269	294,891	256,293	327,949	131,674	278,163	304,419	-7.17%
Maintenance Expenses	134,358	43,118	66,026	75,650	27,831	69,762	81,624	7.90%
Debt Service	39,663	42,366	45,316	-	-	-	45,525	100.00%
Capital Expenses	-	-	-	5,000	4,464	4,464	34,325	
Total Water Operating Expenses	513,405	464,628	451,805	498,906	222,133	439,478	557,912	11.83%
Increase/(Decrease) in Equity	35,199	14,166	27,519	-	-	12,725	(0)	

## Fund 200 - Water Utility Fund

### Revenue Summary

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Water Utility Revenue									
04611	Water Sales - Residential	\$ 109,640	\$ 108,334	\$ 109,693	\$ 107,860	\$ 52,184	\$ 104,367	\$ 104,000	-3.58%
04612	Water Sales - Commercial	91,381	90,060	87,050	83,953	41,245	82,490	83,000	-1.14%
04613	Water Sales - Industrial	91,173	99,311	103,451	92,613	45,367	90,734	92,000	-0.66%
04640	Water Sales - Public Authority	11,215	656	653	700	322	645	700	0.00%
04630	Public Fire Protection	139,056	149,404	149,352	154,530	21,181	145,937	146,000	-5.52%
04620	Private Fire Protection	19,692	19,346	19,692	19,889	9,846	19,692	19,600	-1.45%
04700	Penalties & Late Charges	3,219	1,612	4,278	2,222	591	800	1,000	-55.00%
04710	Services/3rd-Party Reimbursements	1,870	5,214	352	600	95	2,000	600	0.00%
04800	Capital Contribution	76,200	-	-	-	-	-	-	0.00%
04190	Interest Income	80	107	54	100	41	100	100	0.00%
04720	Rents from Water Services	5,079	4,749	4,750	7,500	3,625	5,437	5,000	-33.33%
04430	Suprlus Applied	-	-	-	23,938	-	-	105,912	342.44%
Total Water Utility Revenue		<u>548,604</u>	<u>478,794</u>	<u>479,324</u>	<u>493,905</u>	<u>174,498</u>	<u>452,203</u>	<u>557,912</u>	12.96%

## Fund 200 - Water Utility Fund

### Expense Summary

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits									
60000-920	Administrative & General Salaries	\$ 19,961	\$ 23,516	\$ 24,488	\$ 25,306	\$ 21,801	\$ 32,702	\$ 26,568	4.99% (1)
60000-110	DPW Labor	7,733	35,308	33,182	38,391	18,847	28,270	39,056	1.73% (1)
60000-120	FICA	-	45	4,748	4,942	3,069	4,602	5,070	2.59% (1)
60000-121	Health Insurance Premium	-	-	17,755	16,040	10,694	16,040	15,596	-2.77%
60000-122	Health Insurance Deductable	-	-	406	725	350	524	725	0.00%
60000-123	Retirement Contribution	-	4,171	2,961	4,245	2,825	4,237	4,294	1.16% (1)
60000-124	Group Life Insurance	-	-	99	103	75	112	131	26.93% (1)
60000-125	Disability Insurance Premium	-	-	230	274	199	298	298	8.90% (1)
60000-128	Uniform Allowance	-	-	300	281	304	304	281	0.00%
60000-220	Employee Benefits	30,021	21,213	-	-	-	-	-	0.00%
	Meter Reader Wages	1,401	-	-	-	-	-	-	0.00%
Total Wages & Employee Benefits		59,116	84,253	84,170	90,307	58,164	87,089	92,020	1.90%
Administrative & General Expenses									
60001-126	Travel/Training/Meetings	\$ -	\$ 1,561	\$ 718	\$ 1,708	\$ 945	\$ 1,417	\$ 1,635	-4.29% (3)
60001-127	Membership Dues	-	103	279	131	53	80	134	2.29% (2)
60001-131	Software support	-	718	746	1,385	1,326	1,988	1,400	1.08% (2)
60001-132	Printing/Publishing/Advertising	-	271	151	450	223	334	600	33.33% (2)
60001-133	Bank/Investment Fees	-	4,402	475	750	46	750	750	0.00%
60001-134	Utilities	12,630	24,988	22,520	24,112	14,205	21,307	25,674	6.48% (2)
60001-135	Telephone/Internet	-	703	1,026	795	767	1,150	885	11.29% (2)
60001-136	Office Supplies	6,810	182	372	450	149	225	450	0.00%
60001-137	Postage	-	442	723	250	235	350	450	80.00% (2)
60001-138	Equipment/Copier Maintenance	-	191	128	450	267	400	450	0.00%
60001-139	Building Maintenance	-	712	2,088	1,800	1,067	1,600	1,950	8.33% (2)
60001-144	Vehicle Maintenance	14,660	4,576	2,222	2,700	683	1,000	2,325	-13.89% (3)
60001-146	Gas & Oil	-	1,708	1,305	1,300	1,177	1,765	1,000	-23.08% (3)
60001-150	Licensing & Testing	-	-	91	45	27	40	60	33.33% (2)
60001-152	Locating Costs	-	111	152	125	142	213	167	33.32% (2)
60001-158	Garage Tools	-	3	167	150	121	182	150	0.00%
60001-181	Insurance	6,163	7,263	7,277	8,173	5,503	8,253	6,419	-21.45% (3)
60001-408	PSC Annual Assessment	35,960	4,805	4,916	43,000	-	43,000	43,000	0.00%
60001-410	Tax Equivalent	40,857	35,755	36,481	43,000	-	37,000	38,000	-11.63% (3)
60001-601	Purchased Water from MWW	146,059	188,695	163,421	180,000	95,353	143,029	166,000	-7.78% (3)
60001-922	Contract/Consulting Services	15,390	12,240	1,683	4,900	265	400	3,950	-19.39% (3)
60001-923	Auditing	596	5,460	9,354	12,275	9,120	13,680	8,970	-26.92% (3)
	Miscellaneous General Expenses	1,143	-	-	-	-	-	-	0.00%
Total Administrative & General Expenses		280,269	294,891	256,293	327,949	131,674	278,163	304,419	-7.17%

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

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Maintenance Expenses									
60002-605	Maintenance of Structures/Facilities	\$ 26,120	\$ 28,521	\$ 35,206	\$ 33,150	\$ 5,881	\$ 34,822	\$ 33,150	0.00%
60002-651	Maintenance of Distribution Mains	88,764	12,633	23,116	15,000	8,124	12,185	15,000	0.00%
60002-652	Maintenance of Services	5,511	568	-	2,000	1,259	2,000	2,000	0.00%
60002-653	Maintenance of Meters	2,149	1,110	6,535	18,000	12,170	18,255	20,000	11.11% (4)
60002-654	Maintenance of Hydrants	11,813	-	1,030	2,500	-	1,000	2,500	0.00%
60002-930	Miscellaneous Maintenance	-	287	139	5,000	397	1,500	8,974	79.48% (3)
Total Maintenance Expenses		134,358	43,118	66,026	75,650	27,831	69,762	81,624	7.90%
Debt Service									
60003-426	Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	100.00%
60003-428	Amortization & Depreciation	39,663	42,366	45,316	-	-	-	-	0.00%
60003-427	Interest Expense	-	-	-	-	-	-	20,525	100.00%
Total Debt Service		39,663	42,366	45,316	-	-	-	45,525	100.00%
Capital Projects									
60004-365	Capital Projects	-	-	-	5,000	4,464	4,464	34,325	586.50% (5)
Total Capital Projects Expenses		-	-	-	5,000	4,464	4,464	34,325	586.50%
<b>Total Water Utility Expenses</b>		<b>\$ 513,405</b>	<b>\$ 464,628</b>	<b>\$ 451,805</b>	<b>\$ 498,906</b>	<b>\$ 222,133</b>	<b>\$ 435,014</b>	<b>\$ 557,912</b>	11.83%

Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases
- (2) Increase reflects additional resources needed and/or increased cost of service in 2018
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2018
- (4) Purchase of additional electronic endpoints included in 2018
- (5) Includes 50% of DPW generator costs, water portion of road projects, fencing around new generator, and new flooring at DPW facility.

### **Department Description**

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

*Rates:* There is no rate increase for 2018.

### **Services**

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

### **2018 Goals**

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

### **Budget Impact/Changes**

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Significant increase in pass through charges from MMSD for Elite Environmental Services due to discharge amounts into system. The charges are passed through to Elite from the Village.
- Sewer Utility Debt was retired in 2017.
- Includes a capital contribution of \$2,375 for new DPW Floors, \$1,250 for the DPW Generator Fence, \$8,300 for the new DPW Generator, and \$19,500 for the Road Construction Project.
- Includes a contingency account of \$60,226.

## Utility Staffing Allocation

<u>Position</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Village Administrator	17%	20%	20%	20%	20%
Treasurer	18%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	14%	25%	25%	25%	25%
Public Works Service Technicians (2)	14%	25%	25%	25%	25%
Seasonal	1%	5%	5%	5%	5%



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

**Summary of Revenues**

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Sewer Utility Revenue	\$ 680,278	\$ 688,346	\$ 787,930	\$ 795,899	\$ 524,323	\$ 1,046,454	\$ 1,024,773	28.76%
Total Sewer Operating Revenue	680,278	688,346	787,930	795,899	524,323	1,046,454	1,024,773	28.76%

**Summary of Expenses**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 8,360	\$ 85,524	\$ 90,026	\$ 89,666	\$ 55,728	\$ 83,441	\$ 91,369	1.90%
Administrative & General Expenses	155,837	59,269	32,174	44,964	23,297	48,891	47,830	6.37%
Maintenance Expenses	500,064	574,179	561,880	565,049	633,144	805,686	793,923	40.51%
Debt Service	85,000	95,000	103,850	25,375	25,000	25,000	-	-100.00%
Capital Projects	-	-	-	10,000	-	-	31,425	214.25%
Contingency and Transfers	-	-	-	60,845	25,375	-	60,226	-1.02%
Total Sewer Operating Expenses	749,261	813,972	787,930	795,899	762,545	963,018	1,024,773	28.76%
Increase/(Decrease) in Equity	(68,983)	(125,626)	-	-	-	83,437	-	

## Fund 300 - Sewer Utility Fund

### Revenue Summary

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Sewer Utility Revenue									
00300	Metered Local Usage	\$ 637,347	\$ 674,876	\$ 234,310	\$ 259,350	\$ 113,995	\$ 227,991	\$ 259,350	0.00% x
00305	MMSD Cost Recovery	-	-	758,312	532,049	407,332	814,664	760,923	43.02%
00310	Interest Income	2,571	2,928	2,304	2,500	1,541	1,800	2,500	0.00%
00320	Miscellaneous revenue	40,360	10,541	7,155	2,000	1,456	2,000	2,000	0.00%
00330	Suplus Applied	-	-	-	-	-	-	-	0.00%
Total Sewer Utility Revenue		<u>680,278</u>	<u>688,346</u>	<u>1,002,081</u>	<u>795,899</u>	<u>524,323</u>	<u>1,046,454</u>	<u>1,024,773</u>	28.76%

**X = 0% rate increase for 2018**

## Fund 300 - Sewer Utility Fund Expense Summary

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits								
30000-110 Salary & Wages	\$ 324	\$ 57,073	\$ 56,738	\$ 63,056	\$ 38,511	\$ 57,766	\$ 64,974	3.04% (1)
30000-120 FICA	-	4,327	4,345	4,942	2,914	4,372	5,070	2.59% (1)
30000-121 Health Insurance Premium	-	-	17,755	16,040	10,694	16,040	15,596	-2.77%
30000-122 Health Insurance Deductible	-	-	406	725	350	525	725	0.00%
30000-123 Retirement Contribution	-	4,172	8,923	4,245	2,681	4,022	4,294	1.16% (1)
30000-124 Group Life Insurance	-	-	99	103	75	113	131	26.93% (1)
30000-125 Disability Insurance Premium	-	-	139	274	199	299	298	8.90% (1)
30000-128 Unifrom Allowance	-	-	300	281	304	304	281	0.00%
30000-220 Employee Benefits	8,036	19,952	-	-	-	-	-	0.00%
Total Wages & Employee Benefits	8,360	85,524	88,706	89,666	55,728	83,441	91,369	1.90%
Administrative & General Expenses								
30001-126 Travel/Training/Meetings	-	531	578	1,208	624	936	1,135	-6.07% (3)
30001-127 Membership Dues	-	103	185	131	53	80	134	2.29% (2)
30001-130 Miscellaneous General Expenses	102,470	-	-	-	-	-	-	0.00%
30001-131 Software Support	-	718	627	750	540	750	750	0.00%
30001-132 Printing/Publishing/Copies	-	271	100	150	216	324	400	166.67% (2)
30001-133 Bank/Investment Fees	-	1,102	475	1,384	46	1,384	1,400	1.16% (2)
30001-134 Utilities	-	1,175	1,230	1,300	736	1,103	1,300	0.00%
30001-135 Telephone/Internet	-	531	664	624	462	693	700	12.27% (2)
30001-136 Office Supplies	-	164	255	300	90	136	300	0.00%
30001-137 Postage	-	442	723	150	235	352	450	200.00% (2)
30001-138 Equipment/Copier Maintenance	-	125	97	300	178	267	300	0.00%
30001-139 Building Maintenance	-	527	1,219	1,200	736	1,104	1,300	8.33% (2)
30001-144 Vehicle Maintenance	3,000	865	902	1,800	242	1,000	1,550	-13.89% (3)
30001-146 Gas & Oil	-	249	154	1,300	466	800	1,000	-23.08% (3)
30001-150 Licensing and Testing	-	-	91	45	27	41	60	33.33% (2)
30001-152 Locating Costs (Digger Hotline)	-	111	152	125	142	214	167	33.32% (2)
30001-924 Garage Tools	-	3	153	150	101	150	150	0.00%
30001-409 Metering Expense	-	6,676	9,226	-	-	-	8,000	100.00% (2)
30001-412 Insurance	9,236	7,263	7,227	8,173	5,503	8,254	6,419	-21.45% (3)
30001-428 Depreciation/Amoritzation	13,932	14,030	13,837	15,000	-	14,000	15,000	0.00%
30001-922 Contract/Consulting Services	2,700	20,813	10,472	2,400	6,698	8,000	1,450	-39.58% (3)
30001-923 Auditing	24,499	3,570	6,166	8,475	6,202	9,303	5,865	-30.80% (3)
Total Administrative & General Expenses	155,837	59,269	54,531	44,964	23,297	48,891	47,830	6.37%

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

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Maintenance Expenses								
30002-414 MMSD - Capital	\$ 311,927	\$ 342,871	\$ 339,626	\$ 329,091	\$ 329,083	\$ 493,625	\$ 317,953	-3.38% (4)
30002-416 MMSD - O&M	167,291	197,479	178,254	202,958	304,061	304,061	442,970	118.26% (5)
30002-423 Materials & supplies	20,846	3,534	36,000	30,000	-	5,000	30,000	0.00%
30002-425 Rehab and Replacement	-	30,295	8,000	3,000	-	3,000	3,000	0.00%
Total Maintenance Expenses	500,064	574,179	561,880	565,049	633,144	805,686	793,923	40.51%
Debt Service								
30003-415 Principal Expense	85,000	95,000	100,000	25,000	25,000	25,000	-	-100.00%
30003-427 Interest Expense	10,217	7,413	3,850	375	375	375	-	-100.00%
Total Debt Service Expenses	95,217	102,413	103,850	25,375	25,375	25,375	-	-100.00%
Capital Projects								
30004-365 Capital Projects	-	-	-	10,000	4,464	4,464	31,425	214.25% (6)
Total Capital Projects Expenses	-	-	-	10,000	4,464	4,464	31,425	214.25%
Contingency and Transfers								
30005-130 Contingency and Transfers	-	-	-	60,845	-	-	60,226	-1.02%
Total Contingency and Transfers	-	-	-	60,845	-	-	60,226	-1.02%
<b>Total Sewer Expenses</b>	<b>\$ 759,478</b>	<b>\$ 821,385</b>	<b>\$ 808,967</b>	<b>\$ 795,899</b>	<b>\$ 742,009</b>	<b>\$ 967,857</b>	<b>\$ 1,024,773</b>	28.76%

### Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases
- (2) Increase reflects additional resources needed and/or increased cost of service in 2018
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2018
- (4) Decrease reflective of a credit for MMSD for work being performed in other watershed areas
- (5) Increase due to significant increase in discharge from Elite Environmental Services. This is a pass through.
- (6) Includes DPW generator and facility upgrades and utility portion of road project.

### **Department Description**

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

*Rates:* Includes a 5.59% rate increase from \$20.39 to \$21.50 per ERU per quarter. Each residential property equals about one ERU.

### **Services**

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

### **2018 Goals**

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

### **Budget Impact & Changes**

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Includes capital contributions of \$2,375 for new DPW floors, \$1,250 for the DPW Generator Fence, \$8,300 for the new DPW Generator, and \$12,500 for the Road Construction Project.

## Utility Staffing Allocation

<u>Position</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Village Administrator	16%	15%	15%	15%	15%
Treasurer	18%	15%	15%	15%	15%
Deputy Clerk	10%	10%	10%	10%	10%
Public Works Supervisor	14%	25%	25%	25%	25%
Public Works Service Technicians (2)	14%	25%	25%	25%	25%
Seasonal	1%	5%	5%	5%	5%

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

**Summary of Revenues**

Source	2014 Actual	2015 Actual	2016 Actual	2017 Budget	6/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Stormwater Utility Revenue	\$ 209,987	\$ 221,922	\$ 238,835	\$ 257,157	\$ 121,285	\$ 242,008	\$ 251,420	-2.23%
Total Stormwater Operating Revenue	209,987	221,922	238,835	257,157	121,285	242,008	251,420	-2.23%

**Summary of Expenses**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	6/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 27,277	\$ 80,306	\$ 81,151	\$ 80,788	\$ 51,247	\$ 76,730	\$ 82,741	2.42%
Administrative & General Expenses	58,701	33,678	74,686	24,981	16,701	26,520	20,930	-16.22%
Maintenance Expenses	43,393	46,000	28,655	58,000	14,426	42,000	56,961	-1.79%
Debt & Capital Related Expenses	88,213	91,650	94,588	93,388	93,388	93,388	90,788	-2.78%
Total Stormwater Operating Expenses	217,584	251,634	279,080	257,157	175,762	238,638	251,420	-2.23%
Increase/(Decrease) in Equity	(7,597)	(29,712)	(40,245)	-	-	3,370	-	

## Fund 400 - Stormwater Utility Fund

### Revenue Summary

Account Name		2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Stormwater Utility Revenue									
03305	Stormwater Fees	\$ 192,350	\$ 219,211	\$ 235,853	\$ 235,263	\$ 120,204	\$ 240,408	\$ 249,920	6.23% x
03405	Interest Income	1,222	1,242	1,109	1,000	790	1,100	1,000	0.00%
03505	Miscellaneous Revenue	1,760	1,469	1,873	500	291	500	500	0.00%
04800	Capital Contributions	14,655	-	-	-	-	-	-	0.00%
03600	Surplus Applied	-	-	-	20,394	-	-	-	-100.00%
Total Stormwater Utility Revenue		<u>209,987</u>	<u>221,922</u>	<u>238,835</u>	<u>257,157</u>	<u>121,285</u>	<u>242,008</u>	<u>251,420</u>	-2.23%

**X = 5.59% rate increase for 2018, from \$20.39 per quarter to \$21.53 per quarter**



## Fund 400 - Stormwater Utility Fund

### Expense Summary

	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits									
40004-110	Salary & Wages	\$ 16,371	\$ 54,592	\$ 51,237	\$ 55,515	\$ 34,929	\$ 52,394	\$ 57,709	3.95% (1)
40004-120	FICA	-	4,176	3,831	4,508	2,639	3,959	4,614	2.35% (1)
40004-121	Health Insurance Premium	-	-	17,295	15,565	10,377	15,565	15,133	-2.77%
40004-122	Health Insurance Deductable	-	-	381	700	325	488	700	0.00%
40004-123	Retirement Contribution	-	-	7,813	3,859	2,434	3,651	3,895	0.92% (1)
40004-124	Group Life Insurance	-	-	98	101	73	110	127	26.07% (1)
40004-125	Disability Insurance Premium	-	-	215	259	189	282	283	9.14% (1)
40004-128	Uniform Allowance	-	-	281	281	281	281	281	0.00%
40004-220	Employee Benefits	10,906	21,538	-	-	-	-	-	0.00%
Total Wages & Employee Benefits		27,277	80,306	81,151	80,788	51,247	76,730	82,741	2.42%
Administrative & General Expenses									
40001-126	Travel/Training/Meetings	\$ -	\$ 1,094	\$ 760	\$ 1,108	\$ 613	\$ 919	\$ 1,035	-6.62% (3)
40001-127	Membership Dues	-	107	279	129	43	65	132	2.33% (2)
40001-131	Software support	-	750	479	750	-	750	750	0.00%
40001-132	Printing/Publishing/Copies	-	125	50	75	209	314	400	433.33% (2)
40001-133	Bank/Investment Fees	-	875	475	750	46	750	750	0.00%
40001-134	Utilities	-	1,650	1,230	1,100	736	1,100	1,300	18.18% (2)
40001-135	Telephone/Internet	-	469	484	452	276	414	515	14.00% (2)
40001-136	Office Supplies	-	250	135	150	45	100	150	0.00%
40001-137	Postage	-	510	723	250	235	352	450	80.00% (2)
40001-138	Equipment/Copier Maintenance	-	170	66	150	89	134	150	0.00%
40001-139	Building Maintenance	-	850	615	600	416	623	650	8.33% (2)
40001-144	Vehicle Maintenance	-	3,000	1,788	1,800	437	1,000	1,550	-13.89% (3)
40001-146	Gas & Oil	-	1,680	2,105	1,300	1,527	2,290	1,000	-23.08% (3)
40001-150	Licensing & Testing	-	-	91	45	50	74	60	33.33% (2)
40001-152	Locating Costs (Digger Hotline)	-	125	152	125	142	214	167	33.32% (2)
40001-158	Garage Tools	-	-	153	150	101	150	150	0.00%
40001-412	Insurance	2,241	7,360	7,277	8,173	5,503	8,254	4,407	-46.08% (3)
40001-922	Contract/Consulting Services	6,663	9,127	5,906	2,400	2,223	3,000	1,450	-39.58% (3)
40001-923	Auditing	-	5,536	6,031	5,475	4,012	6,018	5,865	7.12% (2)
	Depreciation and Amoritzation	49,796	-	45,889	-	-	-	-	0.00%
	Contingency	-	-	-	-	-	-	-	0.00%
Total Administrative & General Expenses		58,701	33,678	74,686	24,981	16,701	26,520	20,930	-16.22% (3)

## Stormwater Utility Fund Expense Summary (cont.)

Account Name	2014 Actual	2015 Actual	2016 Budget	2017 Budget	8/31/17 YTD	2016 Projected	2017 Budget	Budget % Change
Maintenance Expenses								
40002-138 Equipment Maintenance	26,000	26,000	26,000	26,000	-	26,000	26,000	0.00%
40002-365 Capital Projects & Purchases	-	5,000	-	27,000	9,574	11,000	24,425	-9.54% (4)
40002-417 Stormwater Abatement	17,393	15,000	2,655	5,000	4,852	5,000	6,536	30.72%
Total Maintenance Expenses	43,393	46,000	28,655	58,000	14,426	42,000	56,961	-1.79%
Debt Service								
40003-415 Principal Expense	70,000	75,000	80,000	80,000	80,000	80,000	80,000	0.00%
40003-427 Interest Expense	18,213	16,650	14,588	13,388	13,388	13,388	10,788	-19.42%
Total Debt Service	88,213	91,650	94,588	93,388	93,388	93,388	90,788	-2.78%
<b>Total Stormwater Utility Expenses</b>	<b>\$ 217,584</b>	<b>\$ 251,634</b>	<b>\$ 279,080</b>	<b>\$ 257,157</b>	<b>\$ 175,762</b>	<b>\$ 238,638</b>	<b>\$ 251,420</b>	<b>-2.23%</b>

### Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases
- (2) Increase reflects additional resources needed and/or increased cost of service in 2018
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2018
- (4) Includes DPW generator and facility upgrades and utility portion of road project.

## TAX INCREMENTAL DISTRICT (TID) NO. 1



### Department Description

Tax Incremental Financing District (TID) No. 1 includes property most of the industrial and commercial properties located in Butler. The purpose of creating a TID is to provide a financing mechanism for generating economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the equalized value when created) times the tax rates for the Village, School District, Waukesha County, and Waukesha County Technical College (WCTC). This revenue is then retained for the TID rather than being distributed out to each of these taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created, the base value of the property within TID No. 1 was \$14,874,500. As of January 1, 2017 the TID value was \$48,875,800 which yields an increment of \$34,001,300.

### TID No. 1 Projects:

September 29, 2014 marked the closure of the expenditure period of TIF No. 1. No new projects will be undertaken. TIF No. 1 will officially close in 2019 once the existing debt obligations have been expired. As of January 1, 2018 the TIF has current debt obligations of \$893,200.



**TID #1 Boundary**

# Tax Increment District # 1

## Summary of Revenues & Expenditures

Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues								
Tax Increment	\$ 425,652	\$ 505,377	\$ 500,202	\$ 406,220	\$ 487,713	\$ 487,713	\$ 487,000	-2.64%
Tax Exempt Computer Aid	-	32,071	34,246	34,246	10,746	34,246	34,246	100.0%
Interest on Investments	392	652	2,628	1,000	262	500	500	-80.98%
Miscellaneous Revenue	-	-	13,085	-	-	-	-	0.0%
Total Revenue	<u>426,044</u>	<u>538,100</u>	<u>550,161</u>	<u>441,466</u>	<u>498,721</u>	<u>522,459</u>	<u>521,746</u>	-5.16%
Expenditures								
Transfer to Debt Service	\$ 427,075	\$ 417,088	\$ 411,516	\$ 430,466	\$ 430,466	\$ 430,466	\$ 309,031	-24.90%
TID #1 General Expenses	-	4,026	12,800	11,000	9,891	7,650	10,000	-21.88%
Total Expenditures	<u>427,075</u>	<u>421,114</u>	<u>424,316</u>	<u>441,466</u>	<u>440,357</u>	<u>438,116</u>	<u>319,031</u>	-24.81%
Beginning Fund Balance	\$ 236,563	\$ 235,531	\$ 352,517	\$ 478,362		\$ 478,362	\$ 562,705	
Annual Income / (Loss)	(1,031)	116,986	125,845	-		84,343	202,715	
Applied surplus	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ 235,531</u>	<u>\$ 352,517</u>	<u>\$ 478,362</u>	<u>\$ 478,362</u>		<u>\$ 562,705</u>	<u>\$ 765,420</u>	

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	Principal	Interest	Total
2018	438,683	89,463	528,146
2019	449,272	79,712	528,984
2020	299,883	70,435	370,318
2021	255,546	61,077	316,623
2022	221,234	54,925	276,159
2023	109,506	50,251	159,757
2024	110,265	46,642	156,907
2025	95,000	42,988	137,988
2026	100,000	40,063	140,063
2027	100,000	37,063	137,063
2028	105,000	33,988	138,988
2029	110,000	30,763	140,763
2030	110,000	27,463	137,463
2031	115,000	24,013	139,013
2032	120,000	20,338	140,338
2033	125,000	16,506	141,506
2034	130,000	12,438	142,438
2035	130,000	8,213	138,213
2036	105,000	4,363	109,363
2037	75,000	1,313	76,313
	<u>3,304,389</u>	<u>752,009</u>	<u>4,056,406</u>

TOTAL FUTURE PAYMENTS - REVENUE DEBT			
Year	Principal	Interest	Total
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	<u>825,000</u>	<u>68,200</u>	<u>893,200</u>

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
2018	11,232	4,837	16,069
2019	11,821	4,247	16,068
2020	12,432	3,637	16,069
2021	13,095	2,974	16,069
2022	13,782	2,287	16,069
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	<u>92,133</u>	<u>20,349</u>	<u>112,482</u>

\*Levy Funded

2007 CDA LEASE REVENUE BOND			
Year	Principal	Interest	Total
2018	275,000	34,031	309,031
2019	275,000	22,756	297,756
2020	275,000	11,413	286,413
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	<u>825,000</u>	<u>68,200</u>	<u>893,200</u>

\*TIF Funded

2010 REFUNDING BOND			
Year	Principal	Interest	Total
2018	80,000	9,588	89,588
2019	85,000	6,788	91,788
2020	90,000	3,600	93,600
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	<u>255,000</u>	<u>19,976</u>	<u>274,976</u>

\* Stormwater Utility Funded

2012 REFUNDING BOND			
Year	Principal	Interest	Total
2018	240,000	5,680	245,680
2019	250,000	2,000	252,000
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	<u>490,000</u>	<u>7,680</u>	<u>497,680</u>

\*Levy Funded

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



2013A G.O. NOTE			
Year	Principal	Interest	Total
2018	25,000	6,346	31,346
2019	20,000	6,065	26,065
2020	110,000	5,060	115,060
2021	110,000	3,190	113,190
2022	110,000	1,100	111,100
2023	-	-	-
2024	-	-	-
	<u>375,000</u>	<u>21,761</u>	<u>396,761</u>

\* Levy Funded

Wauk. County G.O. NOTE			
Year	Principal	Interest	Total
2018	2,451	-	2,451
2019	2,451	-	2,451
2020	2,451	-	2,451
2021	2,451	-	2,451
2022	2,452	-	2,452
2023	-	-	-
2024	-	-	-
	<u>12,256</u>	<u>-</u>	<u>12,256</u>

\* Levy Funded

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	40,000	28,050	68,050
2019	40,000	26,850	66,850
2020	45,000	25,575	70,575
2021	45,000	24,225	69,225
2022	45,000	22,875	67,875
2023	45,000	21,525	66,525
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	<u>955,000</u>	<u>290,025</u>	<u>1,245,025</u>

\* Levy Funded

2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	-	1,200	1,200
2019	-	1,200	1,200
2020	-	1,200	1,200
2021	<u>40,000</u>	<u>600</u>	<u>40,600</u>
	<u>40,000</u>	<u>4,200</u>	<u>44,200</u>

\* Stormwater Utility Funded



## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	40,000	28,050	68,050
2019	40,000	26,850	66,850
2020	45,000	25,575	70,575
2021	45,000	24,225	69,225
2022	45,000	22,875	67,875
2023	45,000	21,525	66,525
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	<u>955,000</u>	<u>290,025</u>	<u>1,245,025</u>

\* Levy Funded

2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	-	1,200	1,200
2019	-	1,200	1,200
2020	-	1,200	1,200
2021	<u>40,000</u>	<u>600</u>	<u>40,600</u>
	<u>40,000</u>	<u>4,200</u>	<u>44,200</u>

\* Stormwater Utility Funded

## DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2017



2017A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	15,000	13,238	28,238
2019	15,000	12,788	27,788
2020	15,000	12,338	27,338
2021	20,000	11,813	31,813
2022	20,000	11,213	31,213
2023	20,000	10,613	30,613
2024	20,000	10,013	30,013
2025	20,000	9,413	29,413
2026	20,000	8,813	28,813
2027	20,000	8,213	28,213
2028	20,000	7,613	27,613
2029	20,000	7,013	27,013
2030	20,000	6,413	26,413
2031	25,000	5,706	30,706
2032	25,000	4,894	29,894
2033	25,000	4,081	29,081
2034	25,000	3,238	28,238
2035	25,000	2,363	27,363
2036	25,000	1,488	26,488
2037	30,000	525	30,525
	<u>425,000</u>	<u>151,781</u>	<u>576,781</u>

\* Levy Funded

2017A G.O. CP Bonds			
Year	Principal	Interest	Total
2018	25,000	20,525	45,525
2019	25,000	19,775	44,775
2020	25,000	19,025	44,025
2021	25,000	18,275	43,275
2022	30,000	17,450	47,450
2023	30,000	16,550	46,550
2024	30,000	15,650	45,650
2025	30,000	14,750	44,750
2026	30,000	13,850	43,850
2027	30,000	12,950	42,950
2028	35,000	11,975	46,975
2029	35,000	10,925	45,925
2030	35,000	9,875	44,875
2031	35,000	8,781	43,781
2032	35,000	7,644	42,644
2033	40,000	6,425	46,425
2034	40,000	5,075	45,075
2035	40,000	3,675	43,675
2036	40,000	2,275	42,275
2037	45,000	788	45,788
	<u>660,000</u>	<u>236,238</u>	<u>896,238</u>

\* Water Utility Funded

## OUTSTANDING DEBT OBLIGATION BY FUND



### TOTAL DEBT OUTSTANDING - 12/31/17 GO & Revenue Debt Principal & Interest

	Total	Levy	TIF	Storm	Water
2018	769,128	323,784	309,031	90,788	45,525
2019	759,891	324,372	297,756	92,988	44,775
2020	586,156	160,918	286,413	94,800	44,025
2021	247,398	163,523	-	40,600	43,275
2022	208,284	160,834	-	-	47,450
2023	93,232	46,682	-	-	46,550
2024	91,732	46,082	-	-	45,650
2025	137,988	93,238	-	-	44,750
2026	140,063	96,213	-	-	43,850
2027	137,063	94,113	-	-	42,950
2028	138,988	92,013	-	-	46,975
2029	140,763	94,838	-	-	45,925
2030	137,463	92,588	-	-	44,875
2031	139,012	95,231	-	-	43,781
2032	140,338	97,694	-	-	42,644
2033	141,506	95,081	-	-	46,425
2034	142,438	97,363	-	-	45,075
2035	138,213	94,538	-	-	43,675
2036	109,363	67,088	-	-	42,275
2037	76,313	30,525	-	-	45,788
Totals	4,475,332	2,366,718	893,200	319,176	896,238

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## 2018 Budget Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds					Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Village Administrator						
Salary & Wages	37,974	16,877	16,877	12,658	-	84,386
Village Administrator Totals	37,974	16,877	16,877	12,658	-	84,386
Finance/Treasurer						
Salary & Wages	15,705	6,980	6,980	5,235	-	34,900
Finance/Treasurer Totals	15,705	6,980	6,980	5,235	-	34,900
Clerk/Elections						
Salary & Wages	18,977	2,711	2,711	2,711	-	27,110
Clerk/Elections Totals	18,977	2,711	2,711	2,711	-	27,110
Court						
Salary & Wages	30,919	-	-	-	-	30,919
Court Totals	30,919	-	-	-	-	30,919
Police:						
Administrative Salaries	163,750					163,750
Patrol Salaries	393,279	-	-	-	-	393,279
Administrative Assistant Wages	18,966	-	-	-	-	18,966
Police Total	575,995	-	-	-	-	575,995

## 2018 Budget Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds					Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Public Works:						
Salary & Wages	36,189	36,207	36,207	35,253	-	143,857
Seasonal Wages	4,508	265	265	265	-	5,304
Public Works Total	40,697	36,473	36,473	35,518	-	149,161
Library:						
Salary & Wages	-	-	-	-	66,401	66,401
Library Total	-	-	-	-	-	66,401
Accumulated Totals	<u>\$ 720,267</u>	<u>\$ 63,041</u>	<u>\$ 63,041</u>	<u>\$ 56,122</u>	<u>\$ 66,401</u>	<u>\$ 968,873</u>

## 2018 Budget

### Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Village Administrator:						
FICA	2,905	1,291	1,291	968	-	6,456
Health Insurance Premium	4,164	1,851	1,851	1,388	-	9,254
Health Insurance Deductible	225	100	100	75	-	500
Retirement Contribution	2,544	1,131	1,131	848	-	5,654
Group Life Insurance Premium	31	14	14	10	-	68
Disability Insurance Premium	141	63	63	47	-	314
Village Administrator Totals	10,011	4,449	4,449	3,337	-	22,246
Finance/Treasurer:						
FICA	1,201	534	534	400	-	2,670
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	1,052	468	468	351	-	2,338
Group Life Insurance Premium	-	-	-	-	-	-
Disability Insurance Premium	-	-	-	-	-	-
Finance/Treasurer Totals	2,254	1,002	1,002	751	-	5,008
Clerk/Elections:						
FICA	1,452	207	207	207	-	2,074
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	1,271	182	182	182	-	1,816
Group Life Insurance Premium	155	22	22	22	-	222
Disability Insurance Premium	-	-	-	-	-	-
Clerk/Elections Totals	2,878	411	411	411	-	4,112

## 2018 Budget

### Personnel Benefit Summary (cont.)

		Personnel Benefits - Allocation to Village Funds					
		General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Court							
FICA	2,365	-	-	-	-	2,365	
Health Insurance Premium	5,552	-	-	-	-	5,552	
Health Insurance Deductible	300	-	-	-	-	300	
Retirement Contribution	2,072	-	-	-	-	2,072	
Group Life Insurance Premium	207	-	-	-	-	207	
Disability Insurance Premium	189	-	-	-	-	189	
Court Totals	10,686	-	-	-	-	10,686	
Police:							
FICA	46,858	-	-	-	-	46,858	
Health Insurance Premium	186,611	-	-	-	-	186,611	
Health Insurance Deductible	8,200	-	-	-	-	8,200	
Retirement Contribution	61,041	-	-	-	-	61,041	
Group Life Insurance Premium	1,151	-	-	-	-	1,151	
Disability Insurance Premium	2,637	-	-	-	-	2,637	
Safety & Uniform Allowance	4,000	-	-	-	-	4,000	
Police Total	310,499	-	-	-	-	310,499	



## 2018 Budget

### Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Public Works:						
FICA	3,362	3,038	3,038	3,038	-	12,475
Health Insurance Premium	13,745	13,745	13,745	13,745	-	54,981
Health Insurance Deductible	625	625	625	625	-	2,500
Retirement Contribution	2,514.11	2,514	2,514	2,514	-	10,056
Group Life Insurance Premium	95	95	95	95	-	380
Disability Insurance Premium	236	236	236	236	-	942
Safety & Uniform Allowance	281	281	281	281	-	1,125
Public Works Total	20,858	20,534	20,534	20,534	-	82,459
Library:						
FICA	-	-	-	-	5,080	5,080
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	-	-	-	-	3,197	3,197
Group Life Insurance Premium	-	-	-	-	297	297
Disability Insurance Premium	-	-	-	-	-	-
Library Total	-	-	-	-	8,574	8,574
Accumulated Totals	\$ 357,185	\$ 26,396	\$ 26,396	\$ 25,033	\$ 8,574	\$ 443,584

2018 Budget  
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Village Administrator:												
Village Administrator/Clerk	84,386	-	-	84,386	6,456	5,654	9,254	500	68	314	-	106,633
Total	84,386	-	-	84,386	6,456	5,654	9,254	500	68	314	-	106,633
Finance/Treasurer:												
Treasurer	3,246	-	-	3,246	-	-	-	-	-	-	-	-
Treasurer	34,900	-	-	34,900	2,670	2,338	-	-	-	-	-	39,909
Total	34,900	-	-	34,900	2,670	2,338	-	-	-	-	-	39,909
Clerk/Elections:												
Deputy Clerk	25,824	1,286	-	27,110	2,074	1,816	-	-	222	-	-	31,222
Total	25,824	1,286	-	27,110	2,074	1,816	-	-	222	-	-	31,222
Court:												
Court Clerk	28,449	2,470	-	30,919	2,365	2,072	5,552	300	207	189	-	41,605
Total	28,449	2,470	-	30,919	2,365	2,072	5,552	300	207	189	-	41,605
Police:												
Police Chief	86,978	-	836	87,815	6,718	9,396	22,864	1,000	154	314	500	128,760
Lieutenant/Detective	76,772	-	738	77,510	5,930	8,294	22,864	1,000	50	314	500	116,461
Police Officer	53,615	3,485	1,016	58,115	4,446	5,737	22,864	1,000	511	314	500	93,486
Police Officer	72,023	4,681	1,668	78,372	5,995	7,706	22,864	1,000	101	314	500	116,853
Police Officer	72,023	4,681	1,313	78,017	5,968	7,706	22,864	1,000	81	314	500	116,450
Police Officer	67,787	4,406	1,902	74,095	5,668	7,253	22,864	1,000	45	314	500	111,739
Police Officer	66,195	4,303	1,886	72,384	5,537	7,083	22,864	1,000	35	314	500	109,716
Police Officer	61,637	4,006	1,613	67,256	5,145	6,595	22,864	1,000	36	314	500	103,710
Administrative Assistant	18,966	-	-	18,966	1,451	1,271	3,702	200	138	125	-	25,852
Total	575,995	25,563	10,971	612,529	46,858	61,041	186,611	8,200	1,151	2,637	4,000	923,028
Public Works:												
DPW Supervisor	59,425	5,340	-	64,765	4,955	4,339	22,864	1,000	200	314	375	98,811
Service Worker	45,885	4,124	-	50,009	3,826	3,074	22,864	1,000	152	314	375	81,613
Service Worker	39,446	3,545	-	42,991	3,289	2,643	9,254	500	28	314	375	59,394
Seasonal	5,304	-	-	5,304	406	-	-	-	-	-	-	5,710
Total	150,060	13,009	-	163,068	12,475	10,056	54,981	2,500	380	942	1,125	245,528
Library:												
Library Director	26,000	-	-	26,000	1,989	1,742	-	-	176	-	-	29,907
Assistant Director	4,118	-	-	4,118	315	-	-	-	-	-	-	4,432
Library Assistant	3,691	-	-	3,691	282	-	-	-	-	-	-	3,973
Library Assistant	8,404	-	-	8,404	643	563	-	-	38	-	-	9,647
Library Assistant	4,626	-	-	4,626	354	310	-	-	82	-	-	5,372
Library Assistant	6,005	-	-	6,005	459	-	-	-	-	-	-	6,464
Library Assistant	2,100	-	-	2,100	161	-	-	-	-	-	-	2,261
Children's Services	8,686	-	-	8,686	664	582	-	-	-	-	-	9,932
Shelver	2,772	-	-	2,772	212	-	-	-	-	-	-	2,985
Total	66,401	-	-	66,401	5,080	3,197	-	-	297	-	-	74,975
Accumulated Totals	966,016	42,328	10,971	1,019,315	77,978	86,175	256,399	11,500	2,325	4,082	5,125	1,462,898

## 2018 Budget

### Personnel Wage & Benefits - Utility Fund Allocation

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

## Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	\$ 6,031	\$ 3,317	\$ 905	\$ 905	\$ 905
Administrator	Membership Dues	860	473	129	129	129
Finance/Treasurer	Accounting/utility software	3,000	750	750	750	750
Finance/Treasurer	Bank/Investment Fees	3,000	750	750	750	750
Finance/Treasurer	Training/Travel/Meetings	1,000	500	200	200	100
Finance/Treasurer	Membership Dues	25	13	5	5	3
Village Hall	Postage	1,500	150	450	450	450
Village Hall	Printing/Publishing/Copies	4,000	2,600	600	400	400
Village Hall	Equipment/Copier Maintenance	3,000	2,100	450	300	150
Village Hall	Office Supplies	3,000	2,100	450	300	150
Village Hall	Telephone/Internet	3,700	2,590	555	370	185
Village Hall	Building Maintenance	13,000	9,100	1,950	1,300	650
Public Works	DPW Travel/Training/Meetings	200	110	30	30	30
Public Works	Licensing and Testing	400	220	60	60	60
Public Works	DPW Phone - mainline/cellphones/internet	3,300	2,310	330	330	330
Public Works	Gas & Oil	10,000	7,000	1,000	1,000	1,000
Public Works	Garage Tools	1,500	1,050	150	150	150
Public Works	Vehicle Materials & Maintenance	15,500	10,075	2,325	1,550	1,550
Public Works	Locating Costs (Digger Hotline)	500	-	167	167	167
Insurance	Insurance	67,721	49,625	6,419	6,419	4,407
Contracted Services	Audit services	34,500	13,800	8,970	5,865	5,865
Contracted Services	IT Support Services	2,000	1,400	200	200	200
Contracted Services	Engineering Services	5,000	1,250	1,250	1,250	1,250
	Totals	<u>\$ 182,737</u>	<u>\$ 111,282</u>	<u>\$ 28,095</u>	<u>\$ 22,880</u>	<u>\$ 19,630</u>

## Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total	Percentage Allocation			
			General Fund	Water Utility	Sewer Utility	Storm Utility
Administrator	Training/Travel/Meetings	100%	55%	15%	15%	15%
Administrator	Membership Dues	100%	55%	15%	15%	15%
Finance/Treasurer	Accounting/utility software	100%	25%	25%	25%	25%
Finance/Treasurer	Bank/Investment Fees	100%	25%	25%	25%	25%
Finance/Treasurer	Training/Travel/Meetings	100%	50%	20%	20%	10%
Finance/Treasurer	Membership Dues	100%	50%	20%	20%	10%
Village Hall	Postage	100%	10%	30%	30%	30%
Village Hall	Printing/Publishing Copies	100%	65%	15%	10%	10%
Village Hall	Equipment/Copier Maintenance	100%	70%	15%	10%	5%
Village Hall	Office Supplies	100%	70%	15%	10%	5%
Village Hall	Telephone/internet	100%	70%	15%	10%	5%
Village Hall	Building Maintenance	100%	70%	15%	10%	5%
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%
Public Works	Licensing and Testing	100%	55%	15%	15%	15%
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%
Public Works	Gas & Oil	100%	70%	10%	10%	10%
Public Works	Garage Tools	100%	70%	10%	10%	10%
Public Works	Vehicle Materials & Maintenance	100%	65%	15%	10%	10%
Public Works	Locating Costs (Digger Hotline)	100%	0%	33%	33%	33%
Insurance	Insurance (excludes SIF deductible)	100%	70%	10%	10%	10%
Contracted Services	Audit services	100%	40%	26%	17%	17%
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	25%	25%	25%	25%

### Deposits and Investments

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

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

### Capital Assets

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

### Balanced Budget Definition

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

### Fund Balance

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

- Non-spendable fund balance - Amounts that cannot be spent because they are 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- Restricted fund balance - Amounts constraints requiring use for a specific purpose and are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Fund balance restrictions are legally enforceable when a third party can enforce the resources to be used appropriately.
- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.
- Assigned fund balance - Funds that are constrained by the Village with the intent for the amount to be used for specific purposes, but is neither restricted nor committed.
- Unassigned fund balance - The balance of General Fund's fund balance available for appropriation.

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

## FEE SCHEDULE



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



## FEE SCHEDULE



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

## FEE SCHEDULE



Miscellaneous Licenses/Permits:		
<b>Direct Seller/Transient Merchant/Solicitor</b>	\$50.00	Plus 40% Admin Fee per week NOT pro-rated
<b>Special Event Vending</b>	\$20.00	per event
<b>Large Assemblies</b>		
a) 1,000-2,499 people	\$1,500.00	
c) Over 2,500 people	\$2,000.00	
<b>Fireworks Permit</b>		
<b>Street Use Permit</b>	\$25.00	per event
<b>Adult Oriented Establishments</b>	\$25.00	annually
a) Adult Oriented Employment License	\$50.00	annually
<b>Coin, Precious Stone Dealer</b>	\$100.00	annually
<b>Misc.</b>		
a) Processions, Parades, Runs, Bicycle Races	\$100.00	per event
b) Amusement Device / Game License	\$35.00 per machine/game	annually
<b>Natural Lawn Permit</b>	\$40.00	
<b>Nuisance-Type Business Permit</b>	\$150.00	annually
<b>Hydrant Permit</b>	\$175.00 Service Charge + \$2.55 per 1,000 gallons	
<b>Private Well Operation Permit</b>	\$75.00	every 5-years
<b>Residential Parking Permit</b>	\$30.00	per Quarter
<b>Commercial Parking Permit</b>	\$35.00	per Quarter
<b>Beekeeping Permit</b>	\$25.00	annually

## FEE SCHEDULE



Park and Recreation Fees:		
<b>Softball Team Registration Fee</b>	\$310.00	
a) Individual Player Fees:	\$15.00	
b) Little League Baseball Diamond Rental	\$100 per field, per season	
c) Baseball Diamond Rental	\$10.00	per hour
d) Baseball/Softball Tournament Diamond Rental (All Weekend)		
1 diamond	\$250.00	
2 diamonds	\$350.00	
3 diamonds	\$465.00	
Rain date reservation Fee (non-refundable)	\$125.00	
<b>Horseshoe Team Registration Fee</b>		
a) Individual Player Fees:	\$20.00	
<b>Community Building Rental</b>		
a) Resident		
Week Day	\$60.00 + \$175.00 refundable deposit	
Weekend	\$165.00 + \$175.00 refundable deposit	
b) Non-Resident		
Week Day	\$100.00 + \$500.00 refundable deposit	
Weekend	\$265.00 + \$500.00 refundable deposit	

## FEE SCHEDULE



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

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

## FEE SCHEDULE



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

## FEE SCHEDULE



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

## FEE SCHEDULE



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

## GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY OF TERMS



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

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

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

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

**CAPITAL ASSET:** Assets with an initial cost exceeding \$2,000 for capital assets whose estimated useful life is in excess of one year, e.g. equipment, vehicles, building improvements, roads.

**CAPITAL IMPROVEMENTS:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's infrastructure.

**CAPITAL PROJECT:** The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CDA:** Community Development Authority

**CHARGE FOR SERVICE:** User charge for services provided by the Village.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT:** A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

**DEBT SERVICE:** Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the Village.

**DEBT SERVICE FUND:** Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

## GLOSSARY OF TERMS



**DEBT LIMIT:** The maximum amount of general obligation debt which is legally permitted. The State of Wisconsin forbids municipalities from incurring debt in excess of 5% of the total equalized valuation of taxable property within the municipal boundaries.

**DEFICIT:** The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

**DEPARTMENT:** A major administrative subset of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DPW:** Department of Public Works

**DESIGNATED UNRESERVED FUND BALANCE:** Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

**DNR:** Wisconsin Department of Natural Resources

**ENCUMBRANCE:** The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE FUND:** Account for activity for which a fee is charged to users for goods and services.

**EQUALIZED VALUE:** The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

**EXPENDITURE:** Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

**EXPENSE:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**FEMA:** Federal Emergency Management Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**LEAGUE:** Wisconsin League of Municipalities

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

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

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

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

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

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

## GLOSSARY OF TERMS



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

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

**MMSD:** Milwaukee Metropolitan Sewerage District

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

**OPEB:** Other Post-Employment Benefits

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**UNRESERVED FUND BALANCE:** In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

**USER CHARGE/FEE:** The payment for direct receipt of a public service by the party benefiting from the service

**WCMA:** Wisconsin City/County Management Association

**WDNR:** Wisconsin Department of Natural Resources

**WDOT:** Wisconsin Department of Transportation