



2019 Annual Budget



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President Tiarks and the Village Board of Trustees;

2018 will be a year for the history books for the Village of Butler. The operational, personnel, and service changes we have incrementally made over the last five years have made our organization one that others aspire to be. The Village Board, staff, and taxpayers have worked hard to shape our Village into one that projects strength, character, integrity and efficiency. We should all be proud of the accomplishments we have made to date.

Each budget cycle, I like to highlight our accomplishments over the past twelve months. This recognition serves as a reminder of all of the great things we have achieved by working together for the betterment of our residents, business owners, and visitors. This also reminds us that hard work, integrity and dedication pay off in the long run and that we all should continually strive to improve our organization on a daily basis.

As in recent years, 2018 marks one of the busiest years in recent history. The Village undertook the fourth year of our 20 year Road and Infrastructure Improvement plan. Custer Ave, 131st Street, and Park Drive, or what is known as the North Industrial Park, were all repaved in a concrete surface. This project was successful in large part due to the cooperation of the area businesses.

In 2018 we also kicked off revitalization efforts of the Village facilities at Frontier Park. The cornerstone of this effort was the building of the Florence Liebl Playground. The playground was built over two days in April utilizing community volunteers and village staff. This project is the culmination of three years of fundraising and being awarded a \$22,000 grant from the National Park Service. In addition to the playground, the Village began upgrades to the Community Building and open air pavilion by adding new roofs to each structure. The Village Board also authorized a contract with Zimmerman Design Studio for design services for a community building remodel which is included in the 2019 budget.

As part of our organizations commitment to our business community, the Village started a few initiatives that will help all businesses in the Village of Butler thrive and succeed. The Village applied for and was awarded a \$50,000 Community Development Block Grant from Waukesha County for the creation of a façade improvement program that will kick off January 2019. We also completed our small business outreach efforts in partnership with UW-Extension. This effort created a productive dialogue between the Village Board and small business owners in Butler. One of the largest initiatives that came from this dialogue is the need to develop a comprehensive Strategic Plan for the Village. That effort is fully funded in the 2019 recommended budget. Finally, the Village Board in 2019 will join other Waukesha County Communities as member of the Waukesha County Center for Growth. This county wide organization serves as an economic development resource to existing and prospective business in our area.

Over the last year we said goodbye to a few tenured employees who served the community faithfully for their entire careers. Patrol Officer Rick Napierala retired on November 1, 2017 after serving the Village for 29 years, and Treasurer Barbara Spinney retired September 1, 2018 after serving for 49 years. We cannot thank Rick and Barb enough for their contributions to the Village of Butler.

In the evaluation of how to fill the Treasurer position, the Village Board evaluated the current and future needs for the position. It was determined that the best course of action is to transition the position from part time to full time starting January 1, 2019. The position has been retitled Finance Manager, and the duties were also expanded to include investment management, budgeting, and communications. The 2019 budget includes funding for this full time position.

I am proud to report that the 2019 Budget is fully funded, contains increased service levels, and provides the necessary resources for staff to continue to provide exceptional service to the residents, businesses and visitors of the Village of Butler. The 2019 Budget also provides for cash-financed capital purchases utilizing the additional levy capacity gained by the closure of Tax Incremental Financing District #1 in 2018. The additional \$121,358 of levy capacity will allow the Village to make routine capital purchases with cash versus borrowed money. Utilizing these funds, along with creating a long term capital purchase plan, will allow the Village to manage the impact of large capital purchases on both the levy and on the Village's debt capacity.

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

There are several socio-economic and legislative factors that occurred since the adoption of the 2018 budget that have greatly affected the 2019 budget. First, the Village closed Tax Incremental Finance District #1 effective October 1, 2018, as stated above. One of the most significant legislative impacts on the Village's budget was the exemption of machinery equipment from personal property tax starting in 2019. This resulted in a loss of over \$3.2 million in personal property equalized value. In an effort to make municipalities "whole" for this shift of tax dollars, the state created a reimbursement program in which the Village now receives a portion of the lost value back. The 2019 budget includes a \$36,356 reimbursement for a portion of this lost value from the State. While this reimbursement does not come close to making the Village 'whole' from the loss of the personal property value, it does ease the impact slightly.

2019 Budget Assumptions and Significant Impacts

- Reduction in taxpayer dollars allocated to the Butler Public Library in the amount of \$10,751.
- The State Levy Limit legislation allowed the Village to increase our total property tax levy by net new construction of 0.769% (\$12,050), plus an adjustment for increases in debt service, and the levy credit for the TIF closure (\$121,358). The property tax levy for debt service in 2019 increased from \$391,534 to \$424,272 an increase of 8.36%. This large increase is directly attributed to the new debt issued in 2016, 2017 and 2018 for the road and infrastructure improvement projects.
- Increase in State Transportation Aids of \$16,462 or 11.34 %.

LETTER OF TRANSMITTAL



- Significant capital purchases included in the 2019 budget, financed through debt proceeds and grant funding, include; the 2019 Emerald Ash Borer Management Program, a Police Squad, Community Building Remodel, and Utility Projects such as Repainting the Water Tower and upgrades to our water meter reading system.
- Health insurance premiums through the State program decreased roughly 5% across the board. The Village pays 88% of the monthly premium and the employee pays 12%.
- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.1% for non-represented employees (all but sworn police officers), of which the employee pays 6.55% and the Village pays 6.55%. Retirement contribution rates for represented employees (sworn police) decreased to 17.10%, of which the employee pays 6.55% and the Village pays 10.55%.
- There are no rate increases for the Sewer and Stormwater Utilities. The Village is currently before the Public Service Commission to increase Water Rates. A decision on Water Rates will be made at some point in 2019.
- The Village's 2018 assessed value is \$248,071,090, a decrease of 2.16% from 2017.
- Total property tax revenue increase by \$163,355 or 8.77% resulting in a municipal tax rate of \$8.17, a decrease of 3.54%. The decrease is due to the closure of the TIF fund.
- Total 2019 General Fund Budget is \$2,155,770 a 3.05% or \$63,904 increase from the 2018 General Fund Budget. This is due to wage and benefit increases and the creation of the full time Finance Manager Position.

2018 has been a year of significant change for our organization and I could not be more excited for what 2019 holds for us all. As always, the budget process is not possible without the dedicated staff who assist in the development and creation of the annual budget. Their knowledge and expertise as well as their dedication to safeguarding taxpayer dollars ensures that our Village continues to be financially responsible while providing the exceptional services all taxpayers have come to expect.

Thank you for your time and effort reviewing the 2019 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

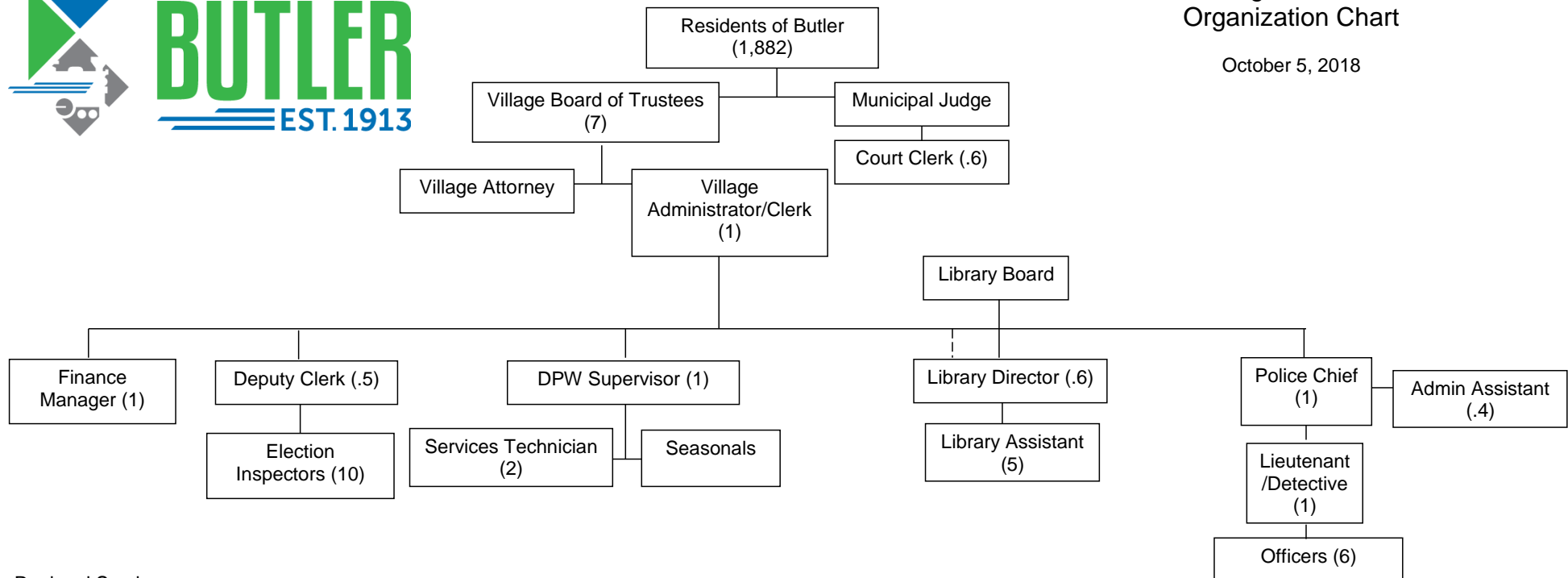
| | |
|----------------------|---------------------------------|
| Kayla Chadwick | Village Administrator/Clerk |
| David Wentlandt | Chief of Police |
| Jim Bremberger | Public Works Supervisor |
| Jodi Kessel Szpiszar | Library Director |
| Patrice Bera | Finance Manager |
| Carolyn Jahnke | Deputy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

VILLAGE ORGANIZATIONAL CHART



Village of Butler Organization Chart

October 5, 2018



Regional Services:

WCC – Waukesha County Communications Center

HAWS – Animal Control

Contracted Services:

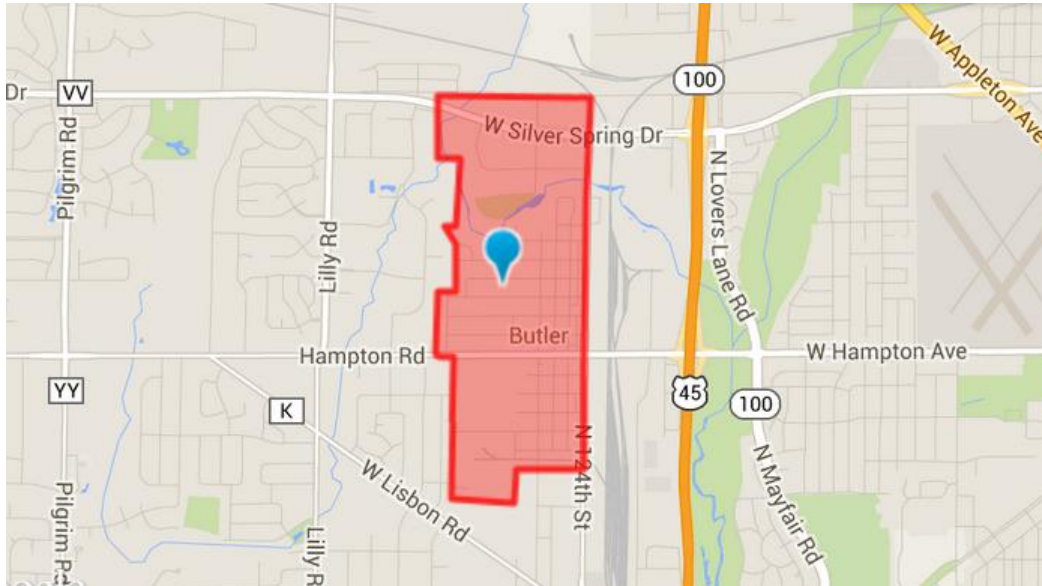
Butler Volunteer Fire Department – Fire & EMS

SafeBuilt – Building Inspection

R.A. Smith National – Engineering Services

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

LOCATION



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

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

History

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



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

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

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: 1,816

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

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.

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, 2018

Christopher P. Morrill

Executive Director

For the third, 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, 2018. 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.



2018 Year in Review

2018 was a year to be proud of. We welcomed new faces, said goodbye to old friends, welcomed new businesses, and made strides to make Butler the best place to Live, Work, and Play.

Here is a look at just a few of the many accomplishments in 2018!

Hello and Goodbye!



This year we welcomed many new faces to our organization! These talented individuals are dedicated to protecting public safety, enhancing our Village through the love of reading, and who have the best interests of the residents, business owners, and visitors of the Village of Butler in mind at all times!

Join the Village in welcoming Police Officer William Eisenhardt, Library Director Jodi Kessel Szpizar, Library Employees Holly Leto and Elizabeth Glaser.

In late 2017, we said farewell to Police Officer Rick Napierala. Rick retired after 29 years of dedicated service to the Village of Butler. Rick's lasting legacy will be remembered fondly by those who he helped over his career!



In September 2018, after 49 years of outstanding service, Treasurer Barbara Spinney retired. Barb's tremendous impact on her fellow employees, countless residents and business owners, as well as the elected officials will always be remembered. As the longest serving employee in the Village of Butler, Barb ushered in the technology age, navigated countless law and regulation changes, served under every Administrator in the history of the Village, and worked with more elected officials than we can even count. She played an integral part of the growth and success of this community over the last 49 years. Barb will be missed at Village Hall, but we wish her nothing but happiness and adventure in her retirement.

A Dream Come True

After actively fundraising for three years, the Village was finally able to build the Florence Liebl Playground at Frontier Park. This project was made possible with a \$50,000 donation from Gene Liebl and Butler Tool, a \$22,000 grant from the Land and Water Conservation Fund through the WI DNR and National Park Service, and the countless other donors and volunteers.

The playground was built over 2 days in April with the help of community volunteers and Village business partners. We were proud to officially “open” the playground on August 7 at National Night Out.



Open for Business

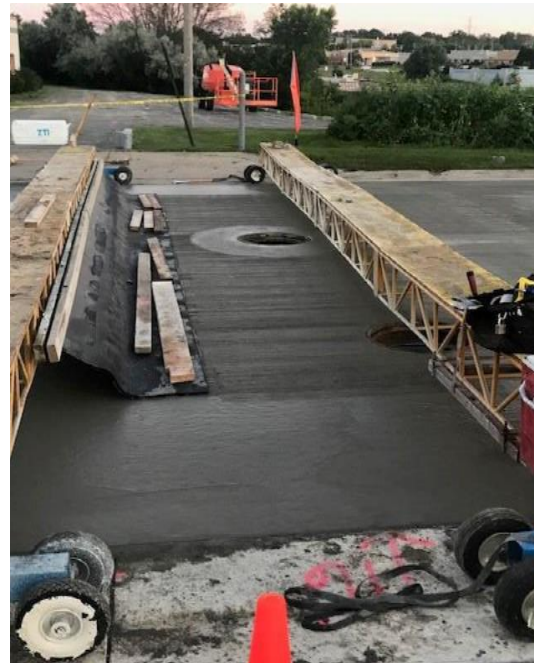
We have welcomed some wonderful new businesses to Butler! Join the Village in welcoming;

- | | | |
|------------------------------|------------------------------|---|
| • AG Langer & Co | 12420 W. Derby Place | Custom cabinet and woodworking |
| • SO Dance Studio | 12601 W. Hampton Ave | Dance Studio for all ages |
| • Station One Automotive | 4525 N. 127th Street | Classic car restoration and auto body repair |
| • Na Hale Studios | 12519 W. Hampton Ave | Music and Dance School |
| • Walt Buckhanan Insurance | 4790 N. 126th Street | Insurance Agency |
| • Integrated Roofing, LLC | 4712 N. 125th Street | Commercial and Residential Roofing |
| • Arriba Mexican Restaurant | 4753 N. 124th Street | New Owner – Existing Restaurant |
| • Circle Electric | 4606 N. 132nd Street | Electrical Engineering and Construction |
| • Yarn Junkie and Gifts | 12527 W. Hampton Ave | Retail yarn sales, custom clothing & alteration |
| • Log Cabin Sewing | 12520 W. Hampton Ave | Sewing classes, DIY projects |
| • Verner Engineering & Manuf | 5130 N. 125th Street | Engineering, Design & Manufacturing Services |
| • Thomas L. Wilke, Inc | 5118 N. 125th Street | Auto Storage and repair |
| • Knives & Blades, Inc. | 5140 N. 125th Street | Sell, Manufacture and Repair Industrial Knives |
| • Turbo Towing & Salvage | 12401 W. Custer Ave | Auto Repair & Towing |
| • NuNu's Towing & Salvage | 12401 W. Custer Ave | Auto Repair & Towing |
| • Butler Café | 12524 W. Hampton Ave | New Owner |
| • OTTRC Exteriors, LLC | 5139 N. 124th Street | Roofing Company |
| • JDOG Junk Removal | 12733 W. Arden Place | Junk Sorting and Recycling Facility |
| • Exhibit System | 13111 W. Silver Spring Drive | Manufacturing of Trade Show Displays |

A Road Well Paved

2018 marked the third year of the Village's 20 year Road and Infrastructure Improvement Plan. This year, the North Industrial Park consisting of Custer Ave, Park Place, and 131st Street were repaved in concrete with minor utility work done.

This project presented challenges due to the vast diversity of businesses located in the project area and the significant amount of traffic to and from the businesses. The project was successful due to the cooperation of the businesses and the contractor who was able to accommodate as many businesses as possible. We once again thank the local businesses for their understanding and cooperation during this project. The Village remains committed to insuring that our infrastructure is maintained to ensure the success of each business and resident in the Village.





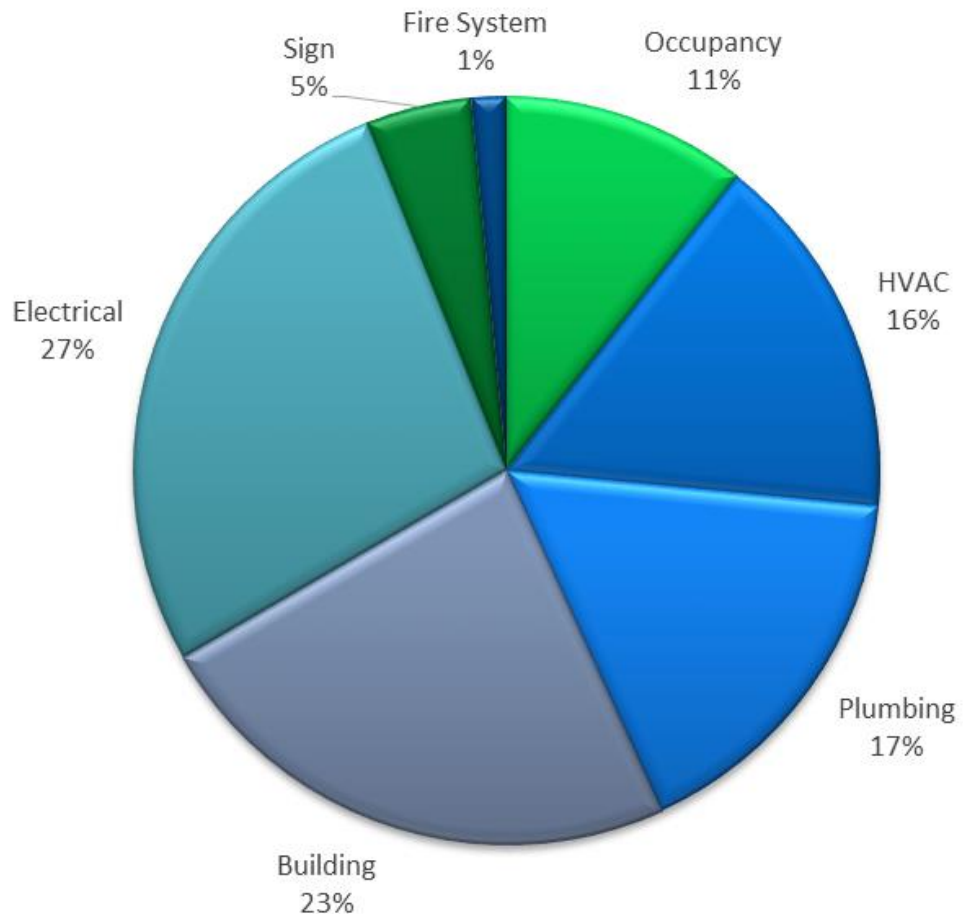
PERFORMANCE MEASUREMENT PROGRAM

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. 2018 represents the fourth year of this program. You will notice in the following report that we continue to compare data and begin to determine where the Village excels in providing cost-efficient and high quality services to the community and where our areas for improvement. This data is used to help department managers evaluate the effectiveness of their staff, as well as, help demine goals for the upcoming year.



Administration

2018 Building Permits Issued

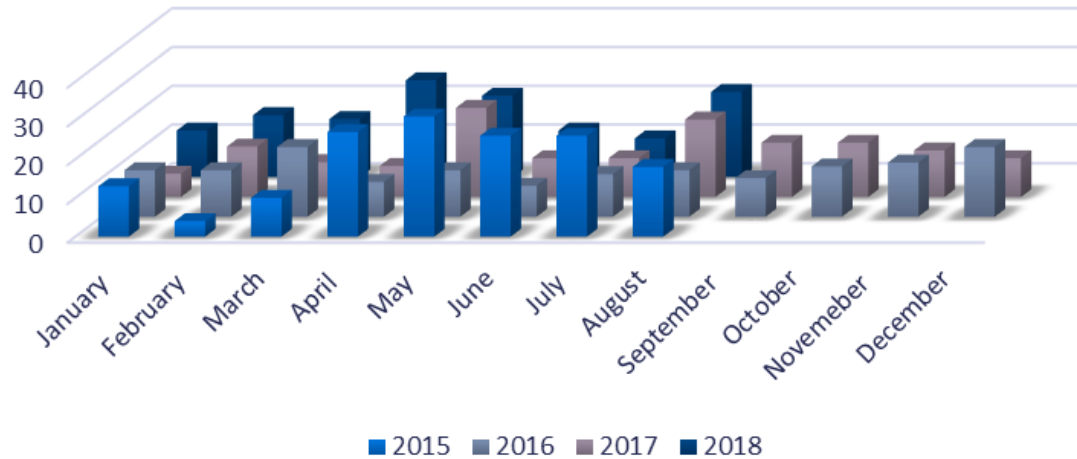


The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. Data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

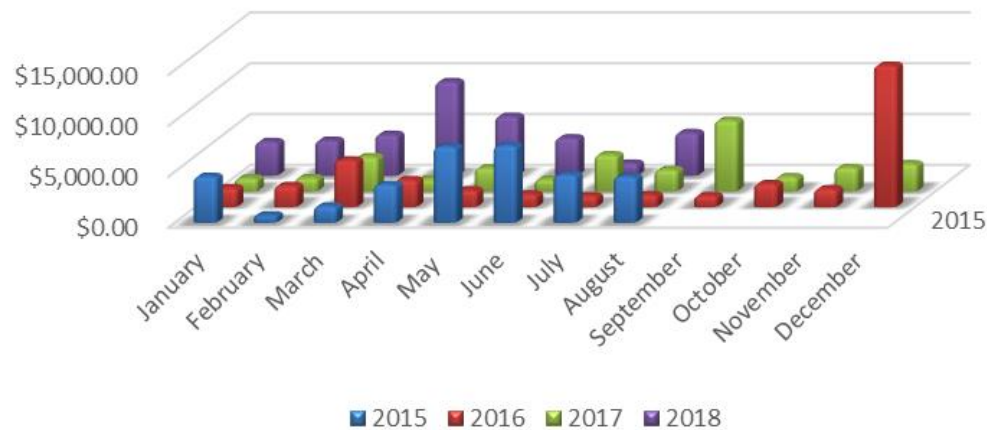
This data will be used to quantify the productivity of administrative staff and identify whether the priorities of each office meets the needs of our stakeholders. Example, if we see a steady increase in the number of building permits issued per month, and we have limited office hours, we may need to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

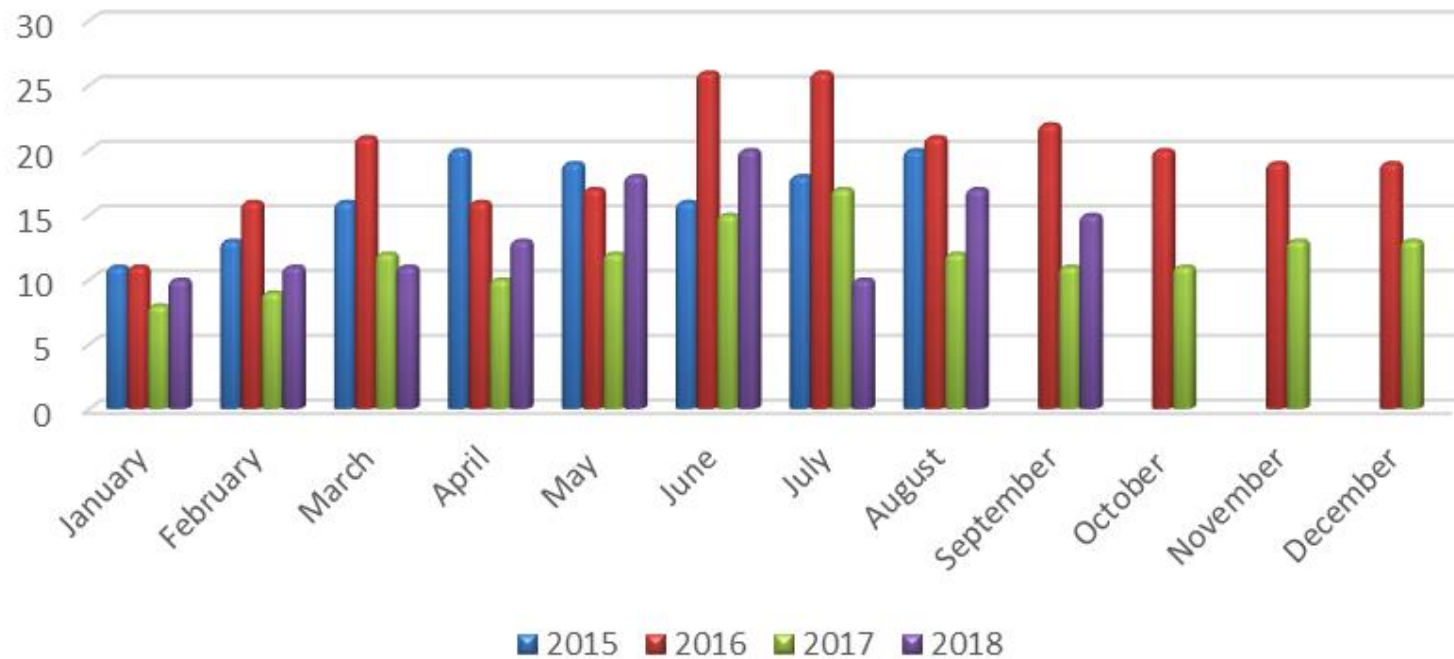
Building Permits Issued By Month 2015 - 2018



Building Permit Revenue By Month 2015 - 2018



Community Building Rentals By Month 2015 - 2018



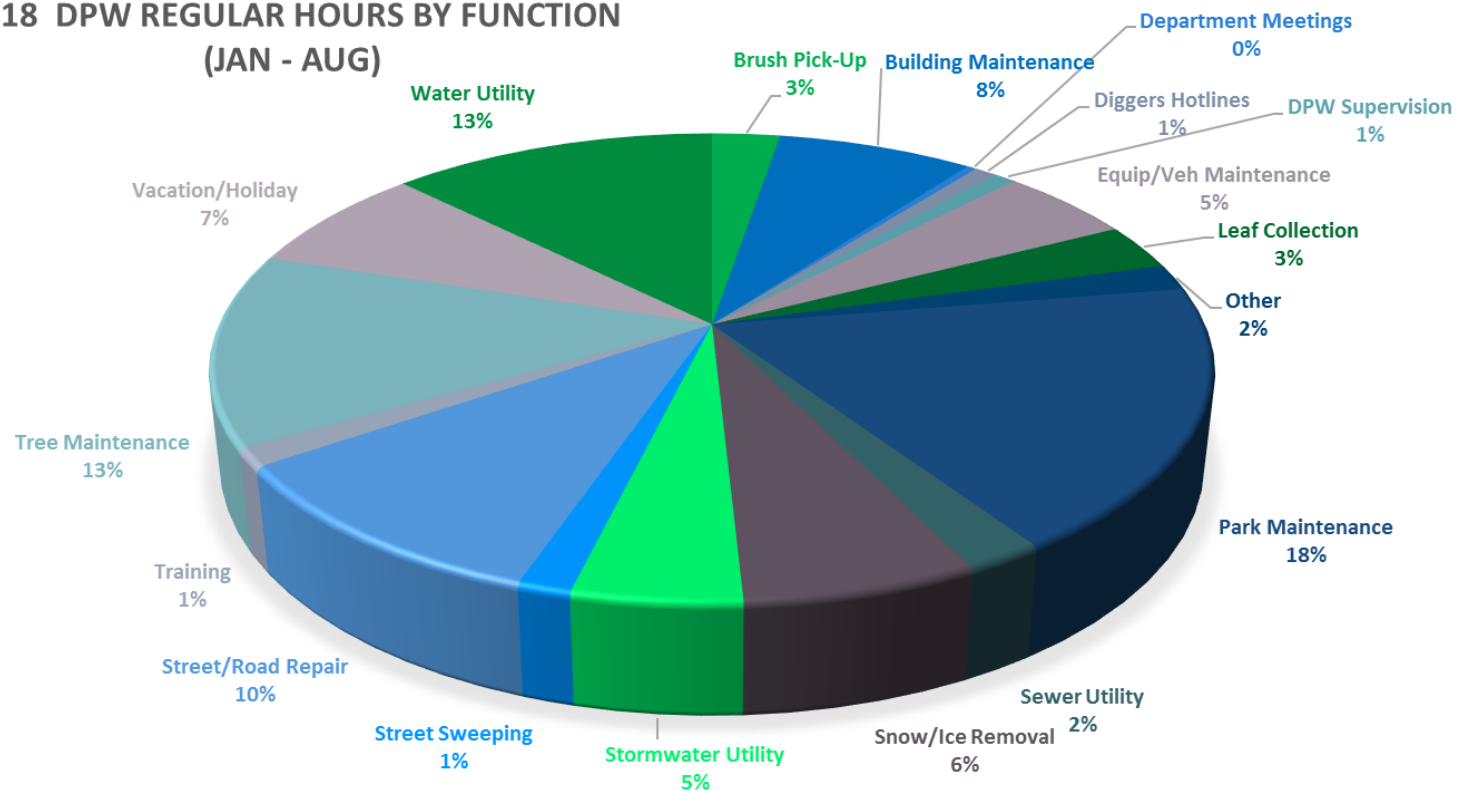
Public Works

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

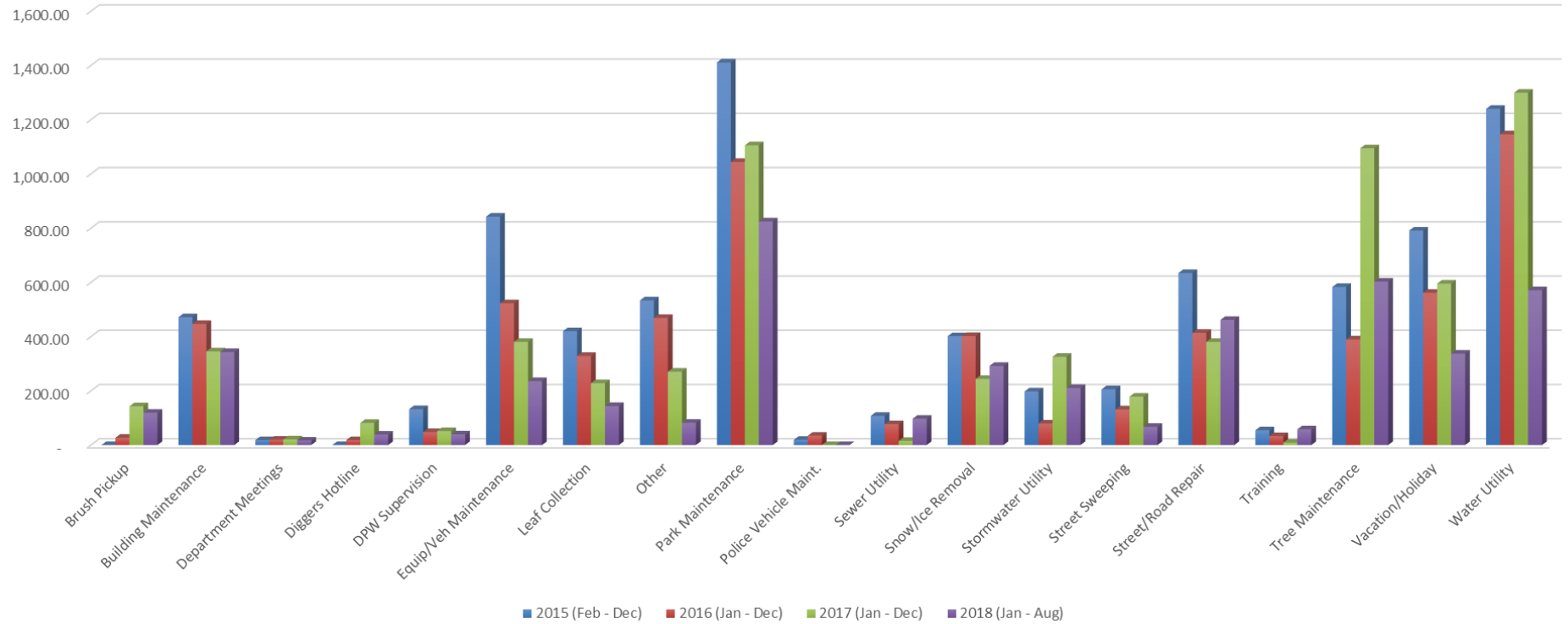
2019 is for January 1 – August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.

As expected, since this data is skewed towards summer activities that Tree Maintenance and Park Maintenance are the largest consumers of DPW time. Due to the 2018 road project, we see road and utility work also consuming large portions of DPW time.

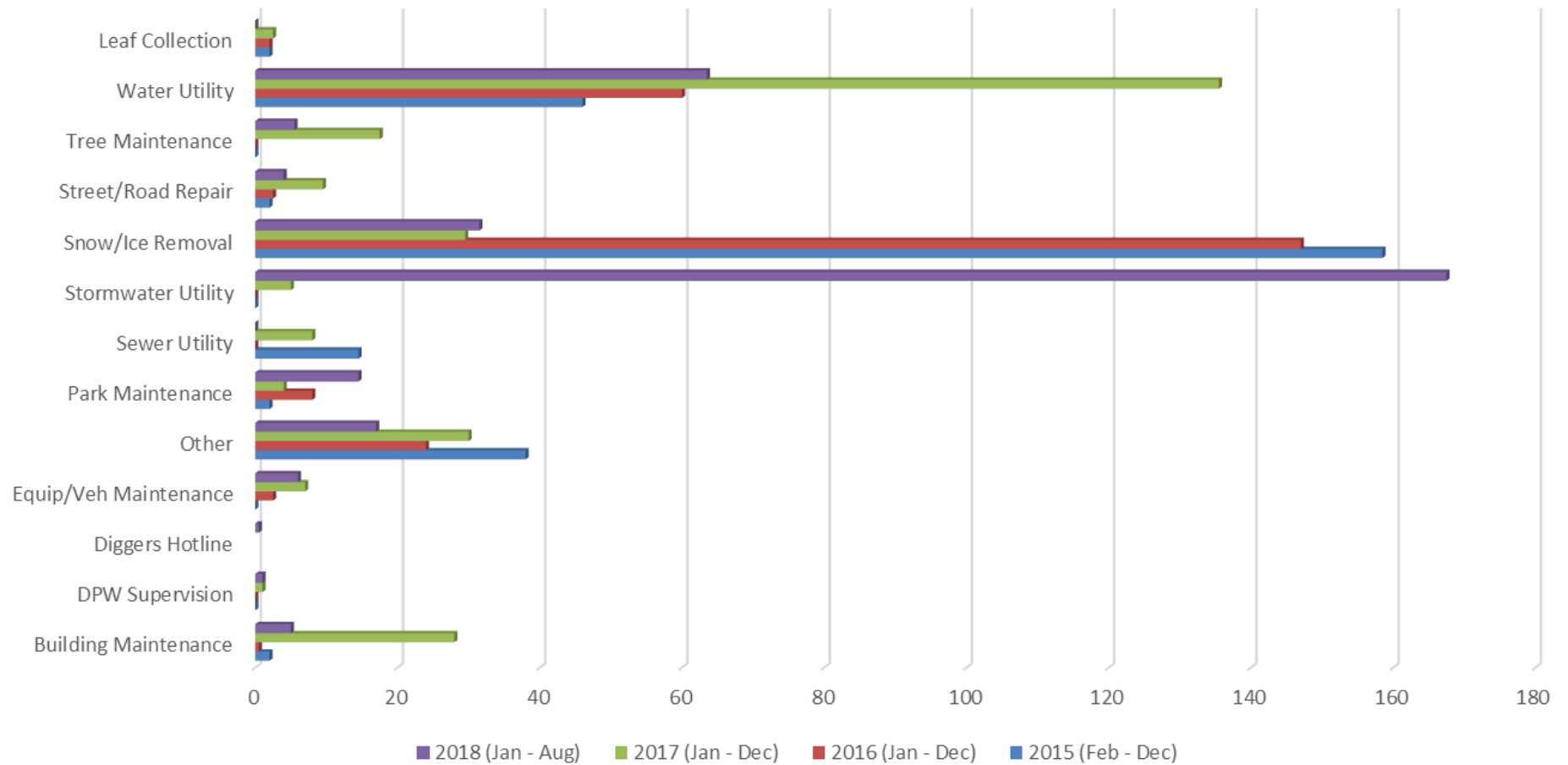
**2018 DPW REGULAR HOURS BY FUNCTION
(JAN - AUG)**



2015 - 2018 Public Works Regular Hours



2015 - 2018 Public Works Overtime Hours

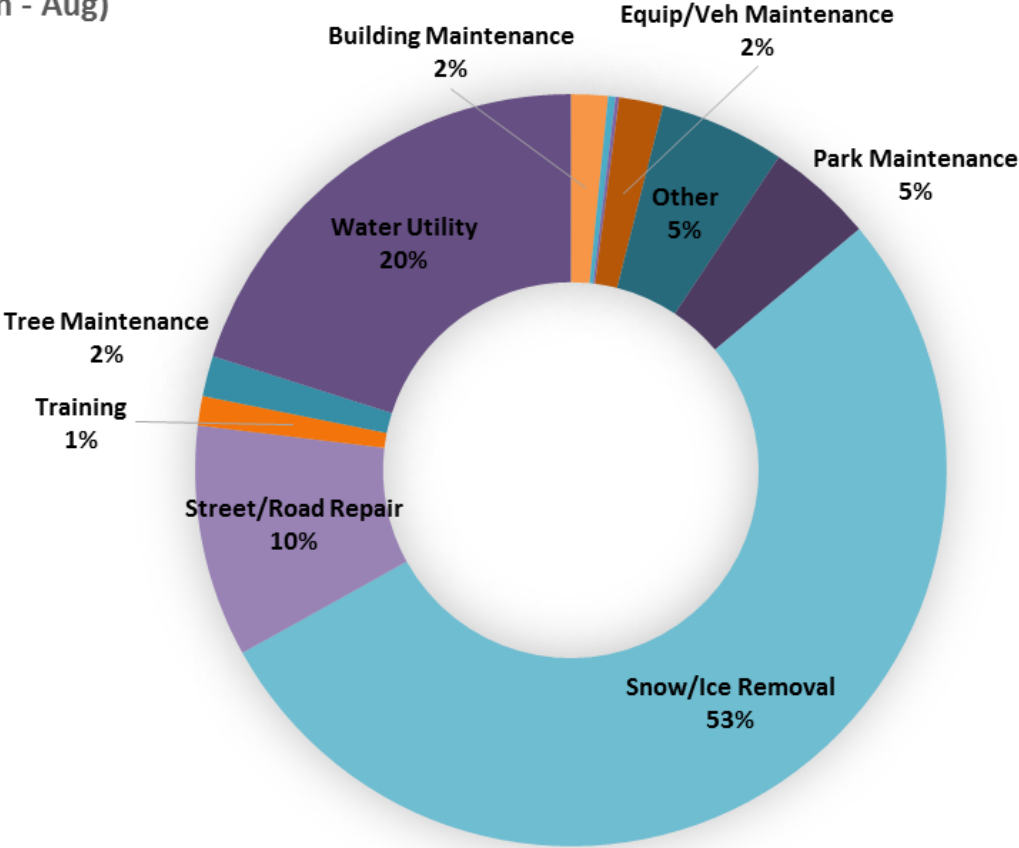


DPW Overtime hours are shown for January – August of 2018. As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are clear and safe for travel.

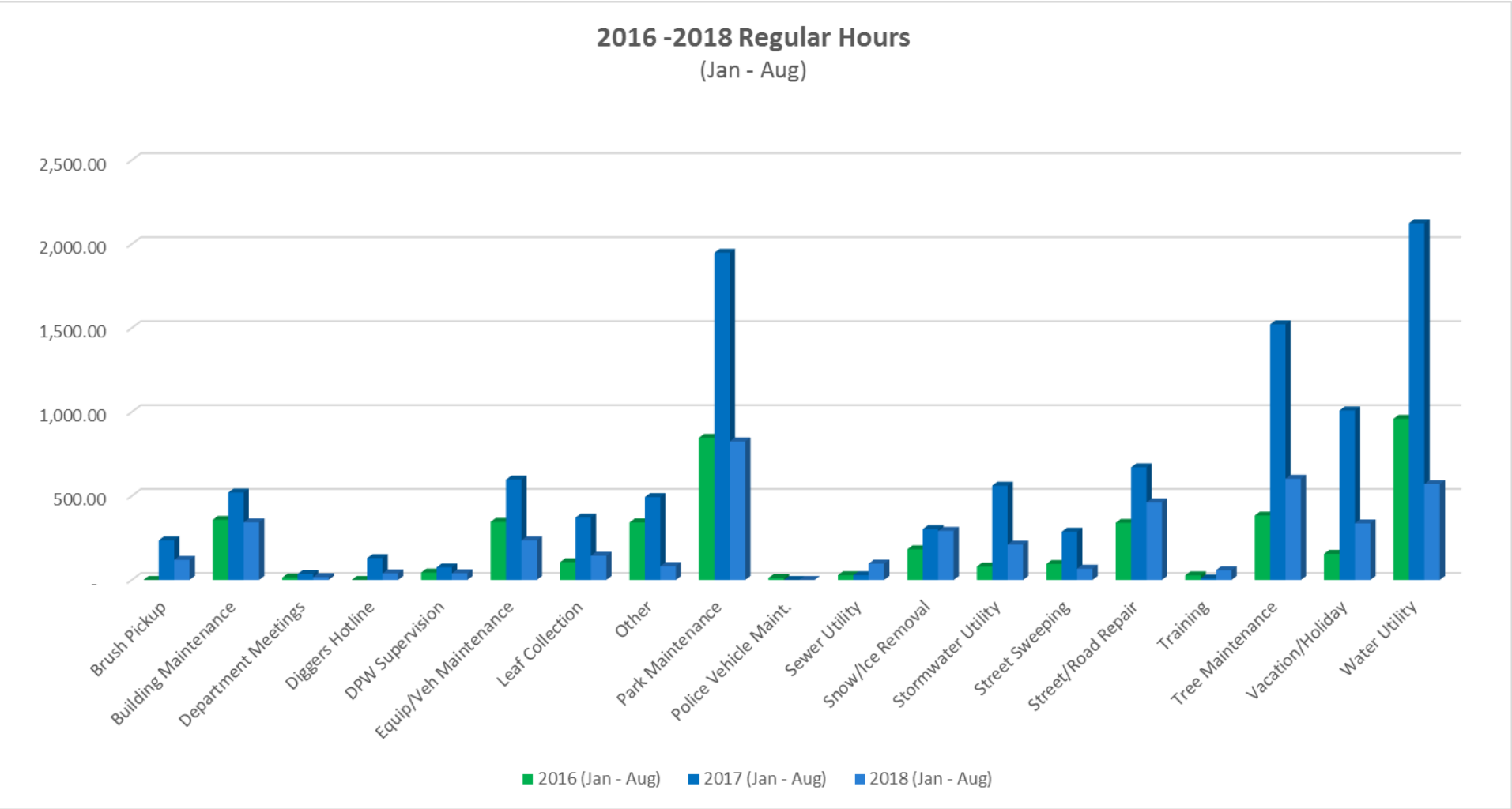
Again, due to the DPW involvement in the oversight and some utility related projects in coordination with the Road Improvement Project, we see that overtime for street/road repair and utilities account for significant portions.

2018 DPW Overtime By Function

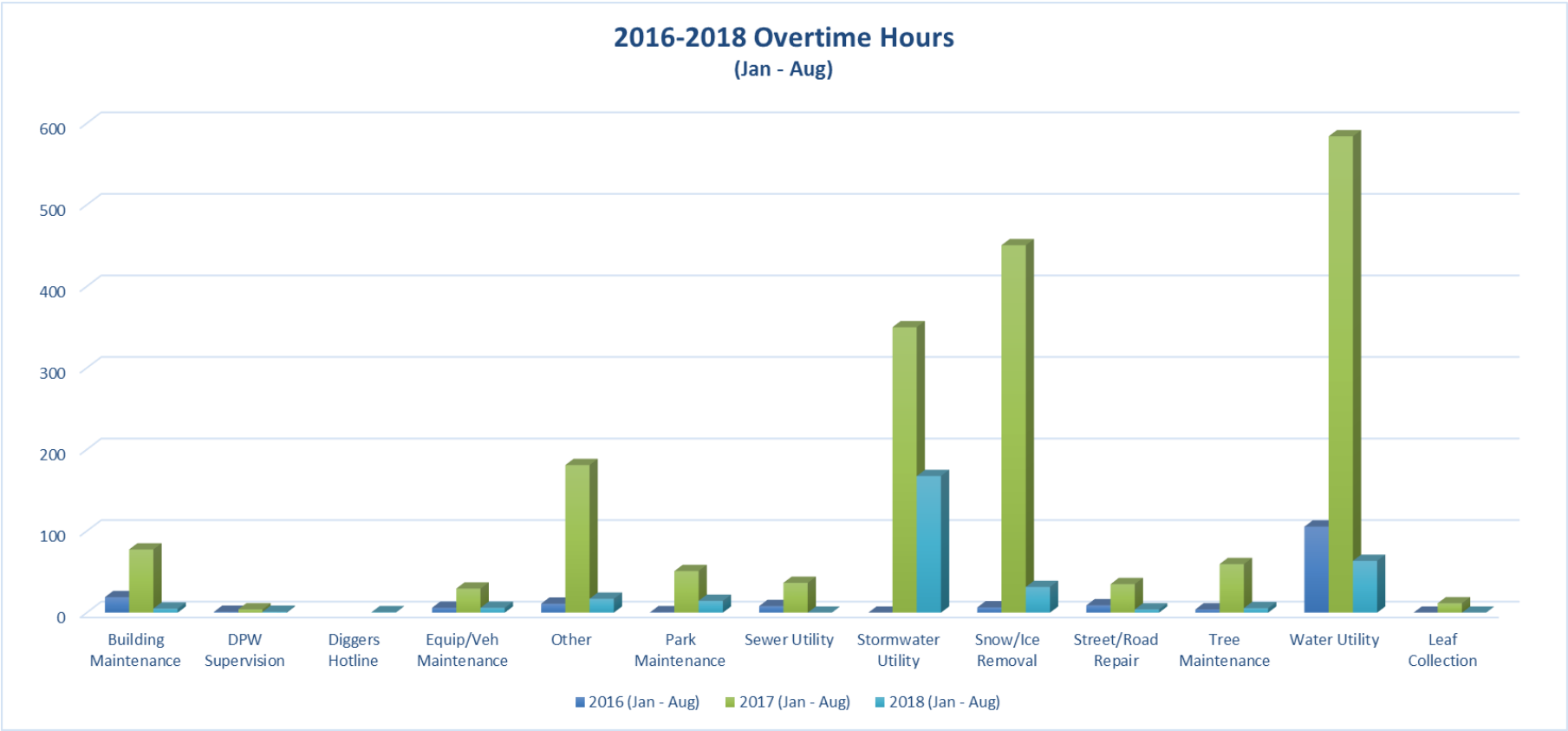
(Jan - Aug)



This graph compares the data we have collected for Public Works regular hours over the last four 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 2018 many functions saw a reduction in the number of hour allocated due to operational efficiencies made over the last few years as well as better time and schedule management.



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 down in 2018 as compared to prior years. A major reason for this is in 2017 significant overtime was generated due to the water main relay on Arden Ave. The 2018 Road Project did not include a water main relay and therefore OT in the water utility has decreased significantly.

Police & Court

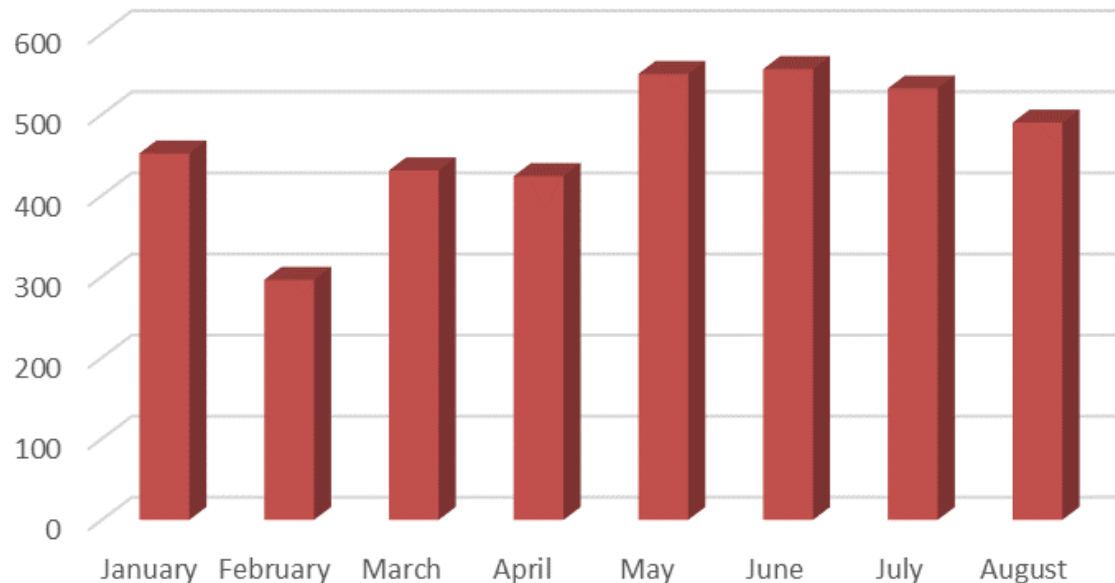
The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

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

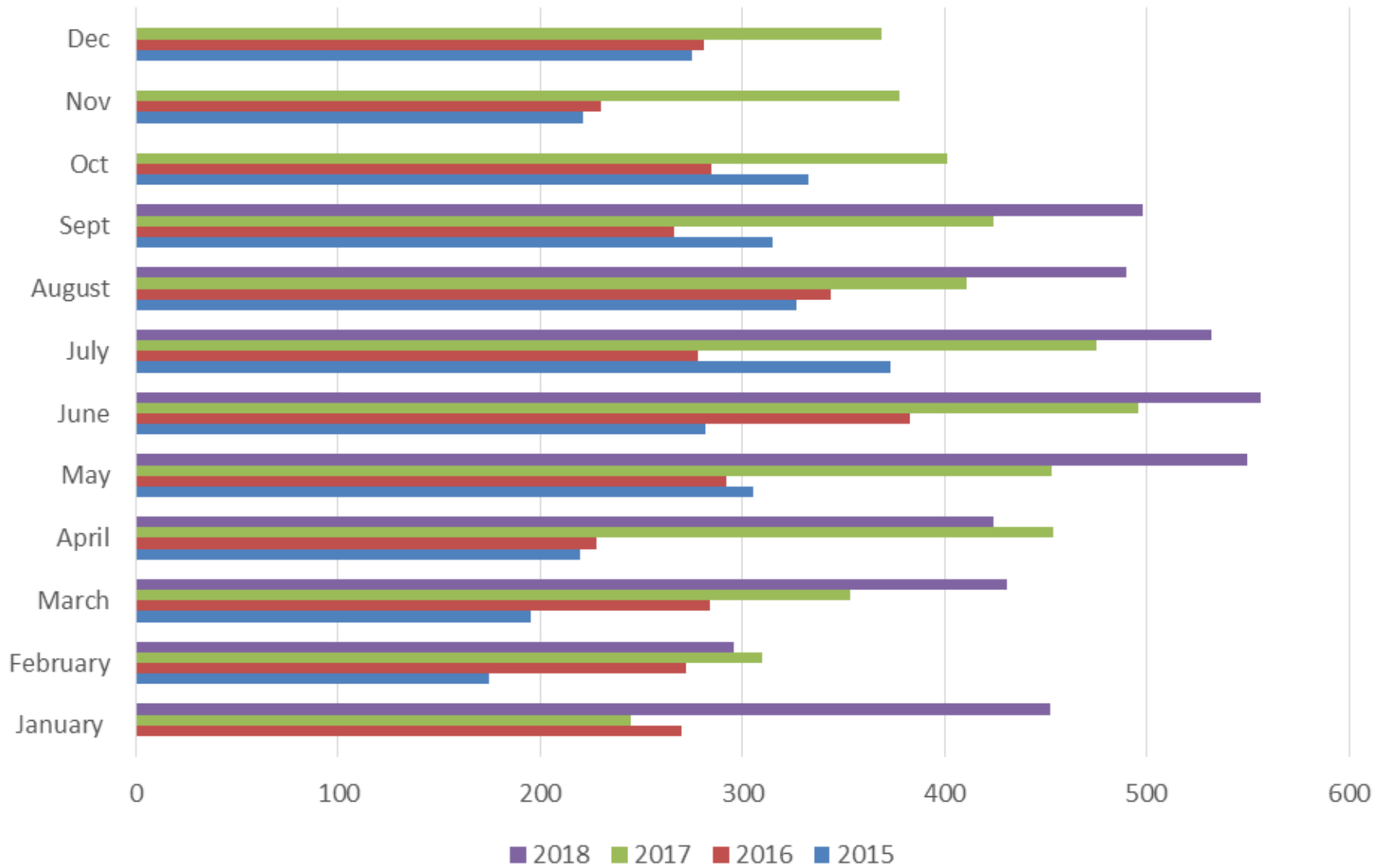
The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.

Calls for service continue to increase on an annual basis. This is due not only to the Police Department being back to fully staffed, but also more training, awareness, and activity by officers across the board. From January to August 2018, there were 3,731 calls for service. This includes both officer generated and dispatch calls for service. During this same time period in 2017, there were 3,197 calls for service, and in 2016, 2,351 calls.

2018 Calls For Service

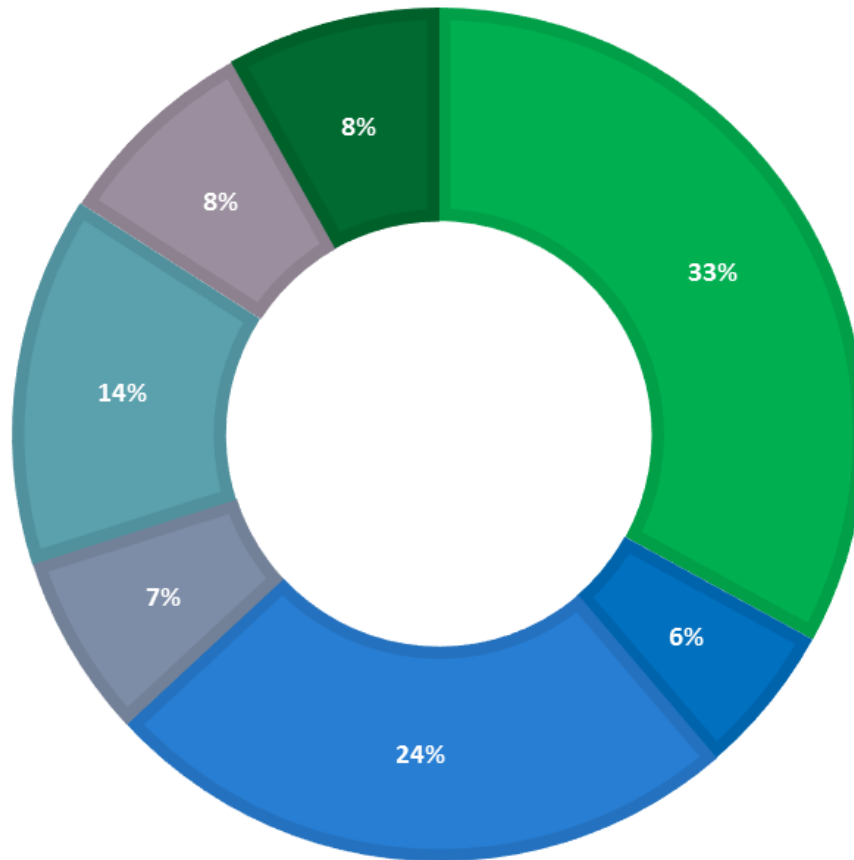


Calls for Service 2015 - 2018 YTD



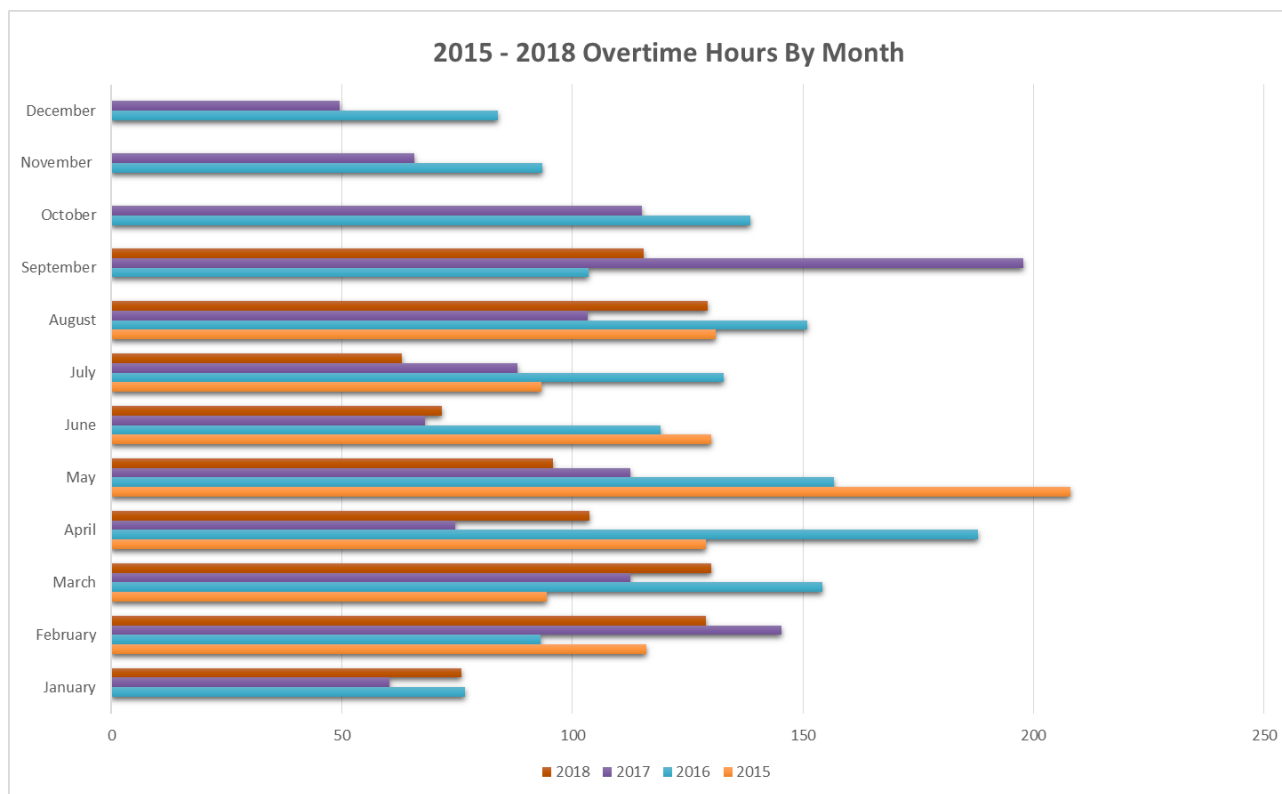
2018 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

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



Between January and August of 2018, there have been 808.75 overtime hours worked.

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

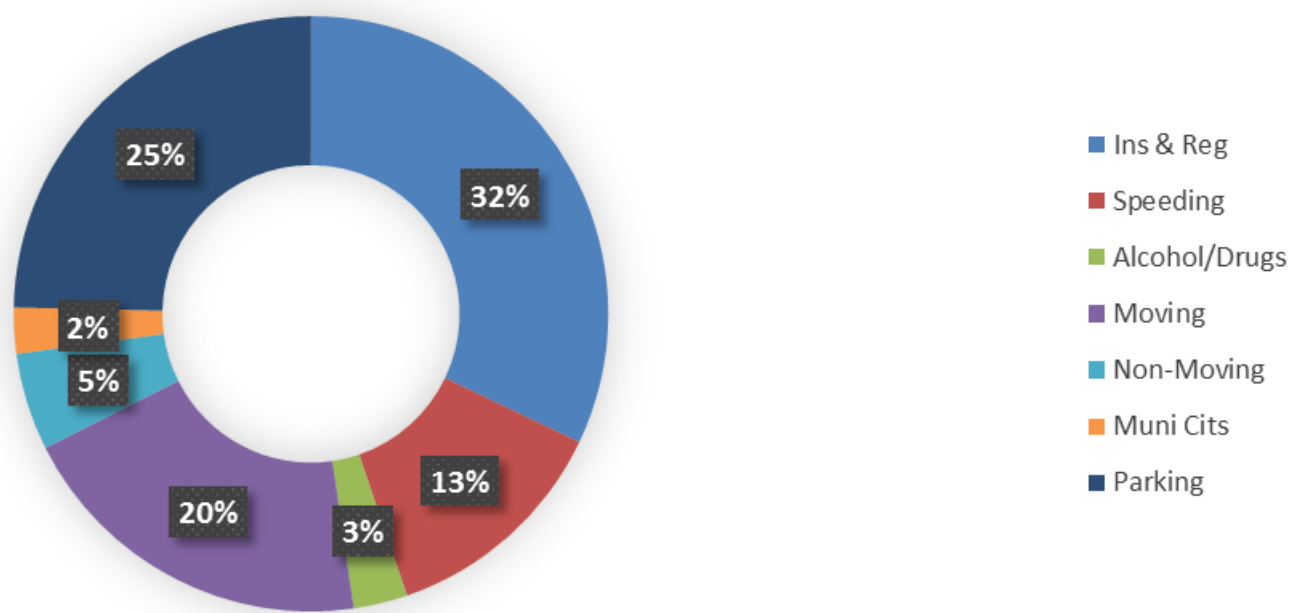


Overtime in 2018 is on schedule to outpace 2017 but has decreased as compared to 2016 and 2015.

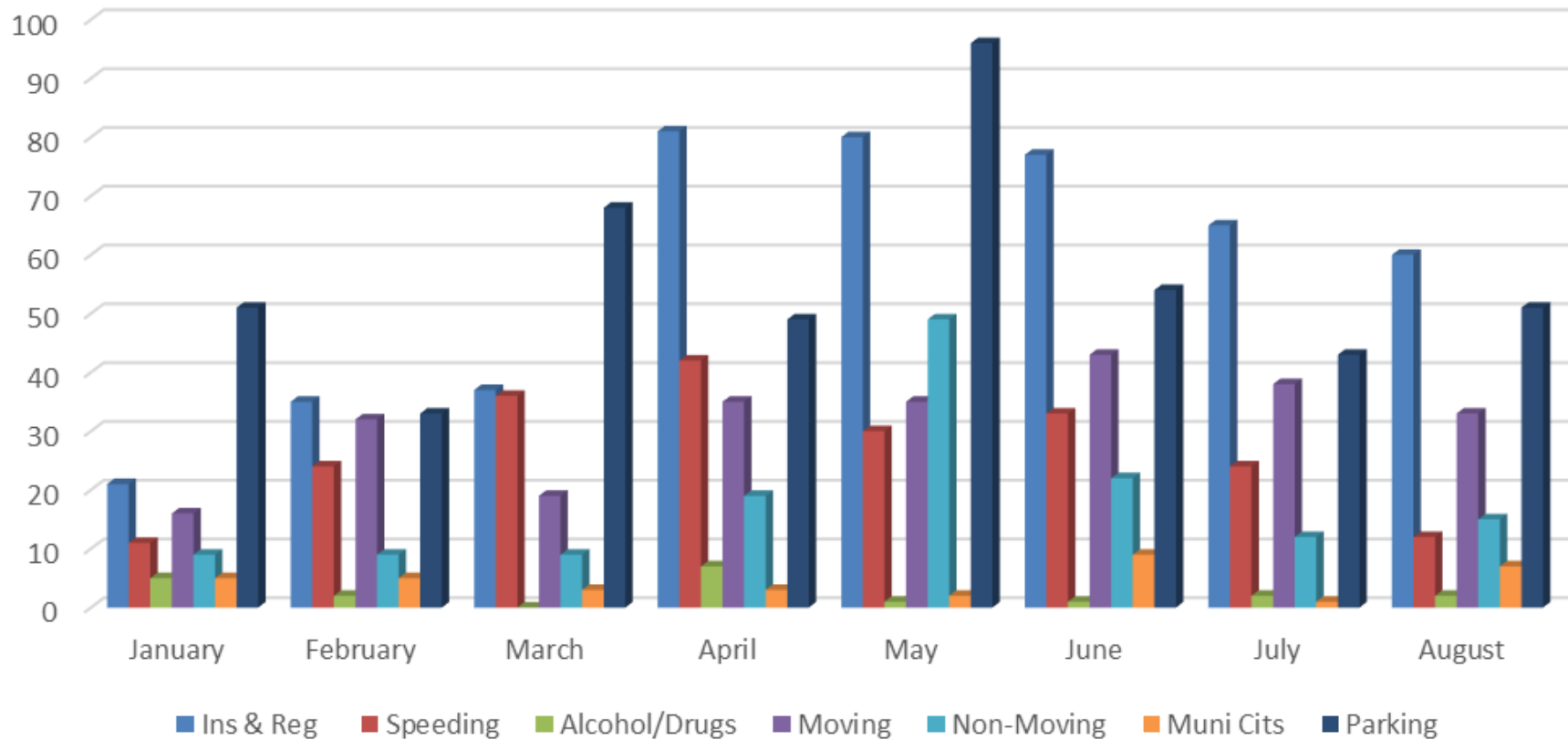
Staffing, training, holidays and vacation all play into overtime and vary on an annual basis.

The three largest citation areas, Insurance and Registration, Parking, and Moving violations account for 67% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 643 citations, Parking accounts for 494 citations, and Moving violations account for 398 citations from January through August of 2018.

2018 Citations Issued by Type January - August

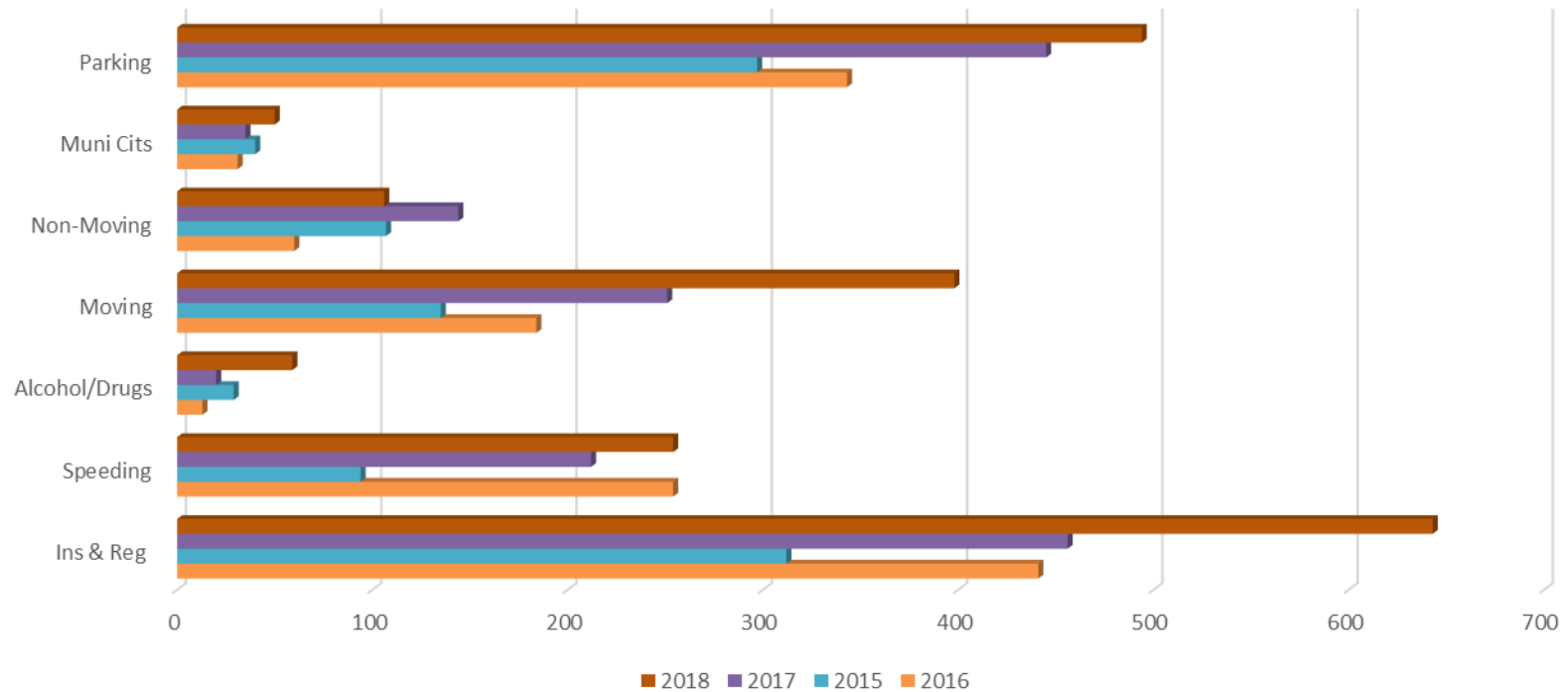


2018 Citations Issued By Month

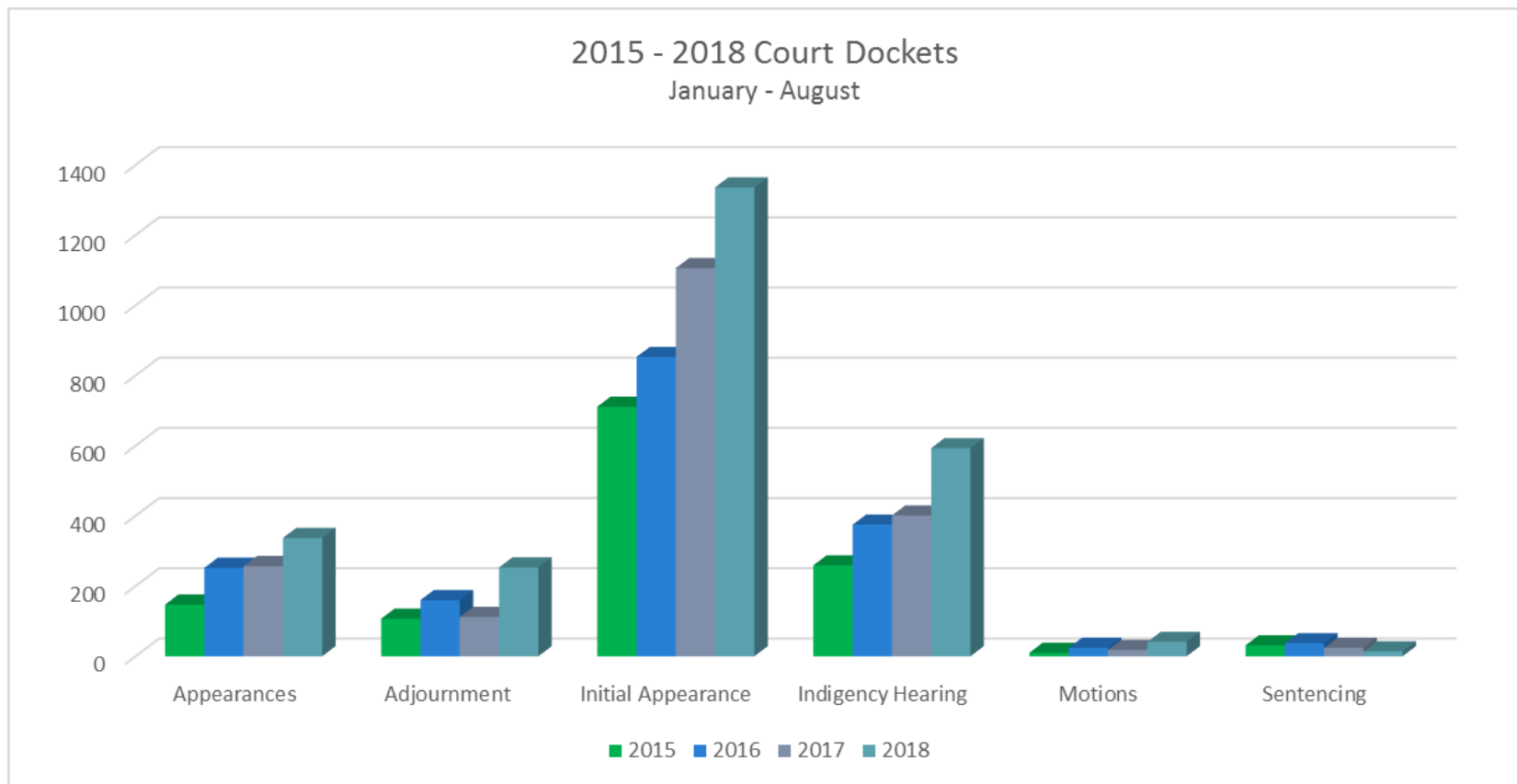


The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2018, 2,004 citations were issued as compared to 1,563 total citations issued during the same time frame in 2017.

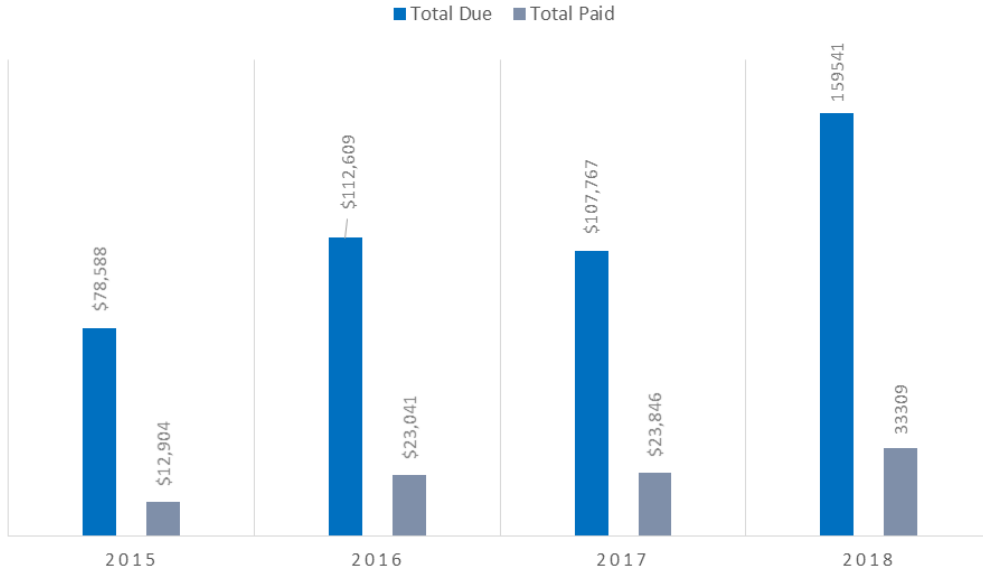
2015 - 2018 Total Citations Issued By Type January - August



| 2018 Court Dockets By Month | | | | | | | | |
|-----------------------------|---------|----------|-------|-------|-----|------|------|--------|
| | January | February | March | April | May | June | July | August |
| Appearances | 35 | 37 | 34 | 51 | 44 | 46 | 43 | 47 |
| Adjournment | 23 | 41 | 11 | 31 | 41 | 28 | 36 | 42 |
| Initial Appearance | 152 | 121 | 126 | 217 | 176 | 210 | 198 | 136 |
| Indigency Hearing | 60 | 73 | 69 | 57 | 67 | 88 | 67 | 112 |
| Motions | 4 | 3 | 12 | 9 | 3 | 5 | 5 | 0 |
| Pre-Trial | 3 | 3 | 10 | 0 | 8 | 5 | 1 | 3 |
| Sentencing | 3 | 3 | 0 | 3 | 0 | 2 | 1 | 2 |
| Trial | 0 | 1 | 0 | 2 | 0 | 2 | 2 | 2 |

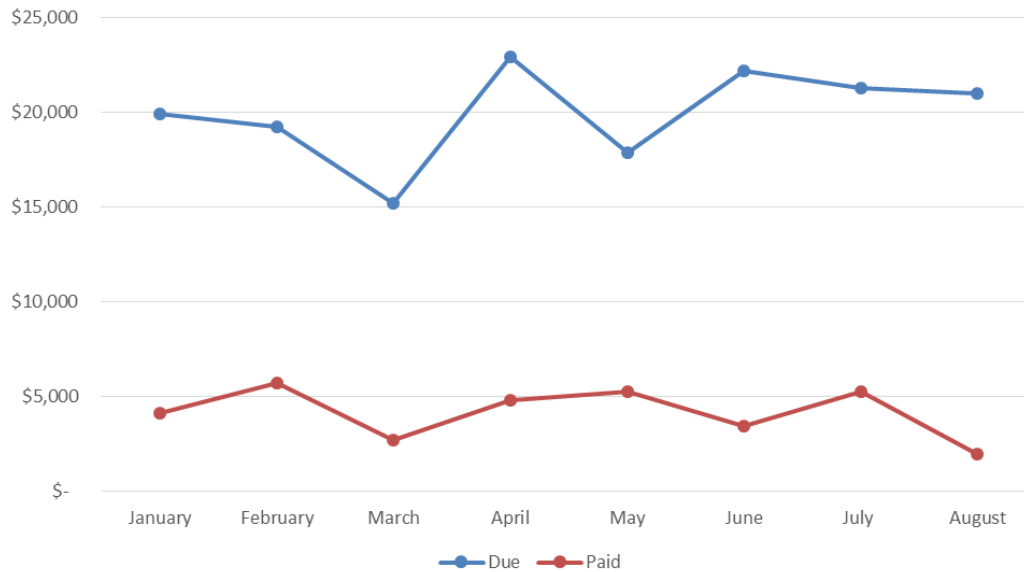


2015 - 2018 COURT PENALTIES ASSESSED/PAID JANUARY - AUGUST



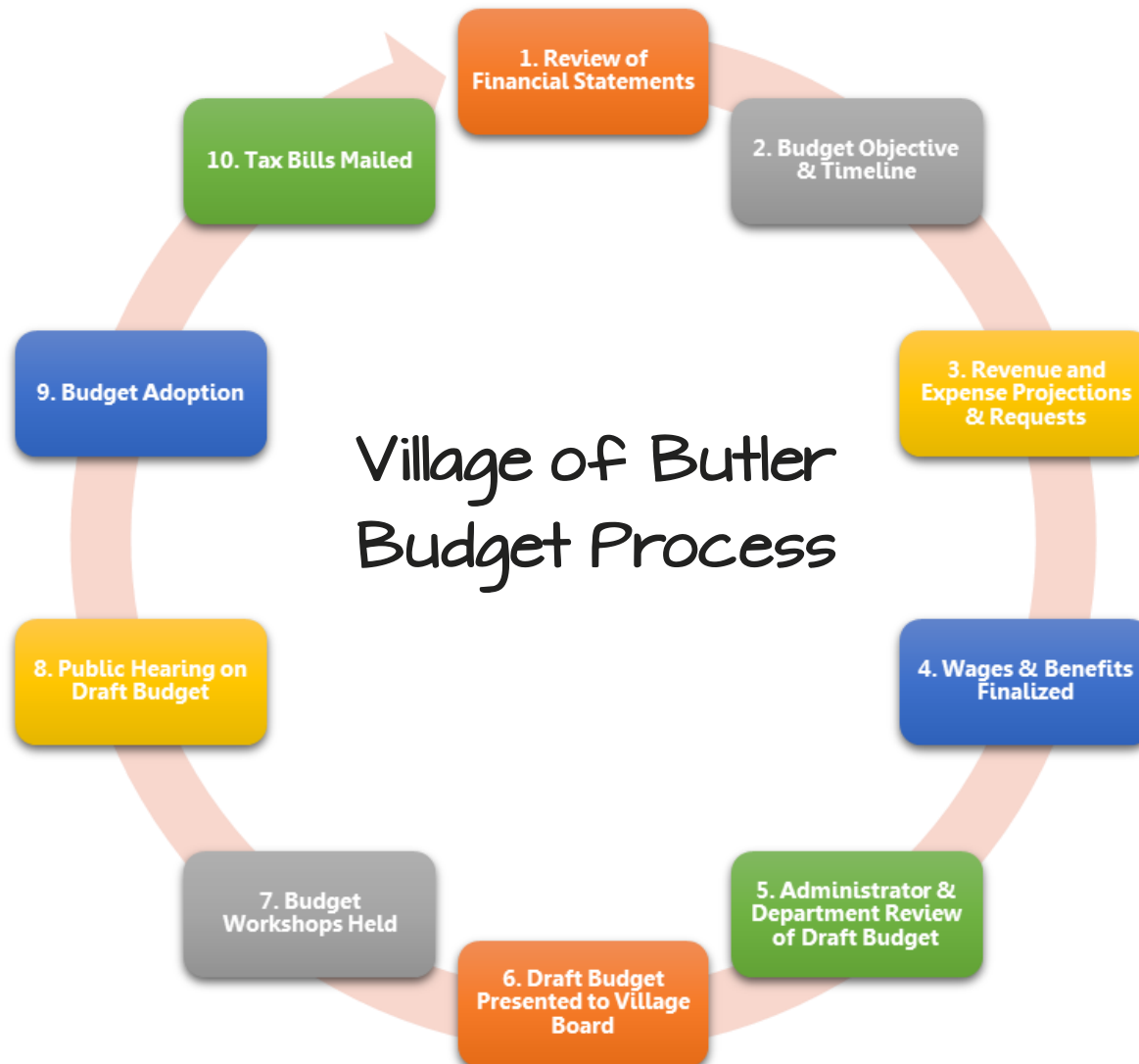
There has been a significant increase in the number of citations issued in 2018 as compared to prior years. The two graphs on this page are important to look at because the data proves that regardless of the number of citation issued in a year, the actual fine associated with the citation may not be collected immediately. The Village is only able to collect a small fraction of the total assessed court fines.

2018 Court Penalties Assessed vs. Paid



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

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

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

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

Budget Amendments

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

BASIS FOR BUDGETING



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

The Village of Butler maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and 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 2019:

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. Water Utility Fund -200
7. Sewer Utility Fund -300
8. Stormwater Utility Fund - 400

Governmental Funds

Fund 100 – General Fund

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

This fund was closed in 2018 after the closure of Tax Incremental District #1.

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 11, 2018 | Budget Format and Expectations Meeting - Management Meeting |
| Friday, July 13, 2018 | Budget Templates Distributed to Departments |
| Friday, August 03, 2018 | Draft Department Budgets due to Village Administrator |
| Tuesday, August 21, 2018 | Closed Session – 2019 Non-Represented Wages |
| Wednesday, September 12, 2018 | Village Administrator and Departmental review of Budget Requests |
| Monday, October 1, 2018 | Printing and Preparation of Village Administrator's Recommended Budget |
| October 16- October 30, 2018 | Village Board Budget Review Sessions |
| Tuesday, October 23, 2018 | Public Hearing Notice due to Newspaper |
| Tuesday, October 30, 2018 | Publication of Public Hearing Notice for the 2019 Annual Budget |
| Tuesday, November 20, 2018 | Public Hearing on the 2019 Annual Budget |
| Tuesday, November 20, 2018 | Village Board Adoption of the 2019 Annual Budget |

NOTICE OF PUBLIC HEARING



VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2019 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 20, 2018 at 7:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave., to consider the proposed 2019 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 | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 6/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|
| Revenues: | | | | | | | | |
| Taxes and Tax Equivalents | \$ 1,474,473 | \$ 1,567,909 | \$ 1,513,414 | \$ 1,405,349 | \$ 977,647 | \$ 1,404,649 | \$ 1,364,968 | -9.81% |
| Intergovernmental Revenue | 252,582 | 206,507 | 278,242 | 280,847 | 202,135 | 319,191 | 364,656 | 31.06% |
| Licenses and Permits | 67,361 | 74,474 | 61,938 | 67,060 | 58,467 | 82,998 | 73,846 | 19.23% |
| Fines, Forfeitures and Penalties | 95,344 | 104,405 | 104,014 | 135,500 | 99,938 | 145,500 | 140,500 | 35.08% |
| Public Charges for Services | 77,140 | 92,257 | 75,772 | 76,300 | 56,984 | 76,900 | 78,300 | 3.34% |
| Miscellaneous Revenues | 169,406 | 173,287 | 144,728 | 124,310 | 46,432 | 151,059 | 130,000 | -10.18% |
| Other Financing Sources | 21,839 | 4,465 | 15,333 | 2,500 | 1,900 | - | 3,500 | -77.17% |
| Total Revenues | 2,158,146 | 2,213,304 | 1,443,502 | 2,091,866 | 2,180,297 | 2,180,297 | 2,155,770 | 49.34% |
| Expenditures: | | | | | | | | |
| General Government | \$ 193,915 | \$ 224,633 | \$ 189,962 | \$ 191,727 | \$ 138,362 | \$ 202,243 | \$ 215,237 | 13.31% |
| Court | 67,076 | 67,596 | 69,256 | 70,184 | 49,748 | 72,956 | 74,909 | 9.15% |
| Police Department | 901,795 | 851,716 | 926,892 | 999,959 | 646,697 | 991,651 | 1,024,275 | 10.51% |
| Public Works | 317,718 | 313,662 | 285,753 | 296,697 | 130,694 | 288,614 | 295,539 | 3.42% |
| Library | 117,370 | 117,499 | 130,194 | - | - | - | - | -100.00% |
| Contingency, Technology & Insurance | 556,635 | 514,094 | 510,825 | 533,300 | 417,721 | 545,162 | 545,810 | 6.85% |
| Total Expenditures | 2,154,509 | 2,089,199 | 2,112,882 | 2,091,866 | 1,383,223 | 2,100,626 | 2,155,770 | 2.03% |
| Change in Fund Balance | 3,637 | 119,001 | | | | 79,671 | | |
| Beginning Fund Balance | 474,144 | 477,781 | | | | 596,782 | | |
| Transfer from/to other funds | - | - | | | | - | | |
| Less: Surplus Applied | - | - | | | | - | | |
| Ending Fund Balance | \$ 477,781 | \$ 596,782 | | | | \$ 676,453 | | |

VILLAGE OF BUTLER SUMMARY OF REVENUES, EXPENSES & FUND EQUITY PROPOSED 2019 BUDGET

| Funds | Debt Service Fund | Capital Fund | Library Fund | Borr. Money Fund |
|------------------------------|----------------------|-------------------|------------------|---------------------|
| Total Revenues | \$ 424,772 | \$ 188,550 | \$ 106,943 | \$ 1,276,748 |
| Total Expenditures | 424,772 | 188,550 | 106,943 | 1,276,748 |
| Change in Equity | - | - | - | - |
| Beginning Equity Balance | 58,285 | 141,031 | 10,188 | 425,407 |
| Less: Surplus Applied | - | - | - | - |
| Ending Equity Balance | \$ 58,285 | \$ 141,031 | \$ 10,188 | \$ 425,407 |

| Funds | Water Utility | Sewer Utility | Stormwater Utility | Total All Funds |
|------------------------------|---------------------|-------------------|-----------------------|---------------------|
| Total Revenues | \$ 635,581 | \$ 996,575 | \$ 304,395 | \$ 6,089,334 |
| Total Expenditures | 635,581 | 996,575 | 304,395 | 6,089,335 |
| Change in Equity | - | - | - | (0) |
| Beginning Equity Balance | 1,779,878 | 985,014 | 2,007,706 | 6,004,290 |
| Less: Surplus Applied | - | - | - | - |
| Ending Equity Balance | \$ 1,779,878 | \$ 985,014 | \$ 2,007,706 | \$ 6,004,290 |

| Fund | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Budget | Budget % Change |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| General Fund | \$ 1,436,015 | \$ 1,519,736 | \$ 1,475,055 | \$ 1,366,649 | \$ 1,326,968 | -10.04% |
| Debt Service Fund | 283,439 | 280,039 | 365,149 | 391,534 | 424,272 | 16.19% |
| Capital Fund | 75,434 | - | - | - | 181,050 | 0.00% |
| Library Fund | - | - | - | 105,308 | 94,557 | 100.00% |
| Total Tax Levy | \$ 1,794,889 | \$ 1,799,775 | \$ 1,840,204 | \$ 1,863,491 | \$ 2,026,846 | 10.14% |
| Municipal Property Tax Rate | \$ 8.24 | \$ 8.22 | \$ 8.44 | \$ 8.49 | \$ 8.17 | -3.20% |

Dated this 26th day of October, 2018

Kayla J. Chadwick

Kayla Chadwick
Village Administrator/Clerk

RESOLUTION OF ADOPTION



RESOLUTION NO. 18-14

RESOLUTION TO ADOPT INDIVIDUAL FUND BUDGETS IN THE AMOUNTS INDICATED FOR THE CALENDAR YEAR 2019

WHEREAS, the Village Board did on November 20, 2018 hold a public hearing on the proposed budgets for the Village of Butler for the Calendar Year 2019.

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 2019:

| Fund | Amount |
|---------------------|-----------------|
| General Fund | \$ 2,155,770.09 |
| Debt Service Fund | \$ 424,772.00 |
| Borrowed Money Fund | \$ 1,276,748.29 |
| Capital Fund | \$ 188,550.00 |
| Library Fund | \$ 106,942.53 |

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 2018 and to be collected in and during the taxpaying period of 2018-2019 the sum of two million twenty six thousand eight hundred forty six dollars (\$2,026,846) 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 20, 2018 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2018 Tax Roll of said Village.

PASSED AND ADOPTED this 20th day of November, 2018.

VILLAGE OF BUTLER

By: Patricia Tiarks
Patricia Tiarks, President

ATTEST:

Kayla Chadwick
Kayla Chadwick, Administrator/Clerk

RESOLUTION NO. 18-15

RESOLUTION TO ADOPT THE FOLLOWING INDIVIDUAL UTILITY FUND OPERATING BUDGETS FOR THE CALENDAR YEAR 2019

WHEREAS, the Village Board did on November 20, 2018, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Butler for the calendar year 2019.

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 2019:

| Fund | Amount |
|--------------------|------------|
| Water Utility | \$ 635,581 |
| Sewer Utility | \$ 996,575 |
| Stormwater Utility | \$ 304,396 |

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 2019 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 20th day of November, 2018.

VILLAGE OF BUTLER

By: Patricia Tiarks
Patricia Tiarks, President

ATTEST:

Kayla Chadwick
Kayla Chadwick, Administrator/Clerk

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Levy Funds

Summary of Revenues & Expenditures

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property Tax (Levy) Revenue: | | | | | | | | |
| General Fund | \$ 1,436,015 | \$ 1,519,736 | \$ 1,475,055 | \$ 1,366,649 | \$ 977,154 | \$ 1,366,649 | \$ 1,326,968 | -2.90% |
| Debt Service Fund | 283,439 | 280,039 | 365,149 | 391,534 | 279,947 | 391,534 | 424,272 | 8.36% |
| Capital Fund | 75,434 | - | - | - | - | - | 181,050 | 100.00% |
| Library Special Revenue Fund | - | - | - | 105,308 | - | - | 94,557 | -10.21% |
| Total Property Tax Revenue | \$ 1,794,889 | \$ 1,799,775 | \$ 1,840,204 | \$ 1,863,491 | \$ 1,257,101 | \$ 1,758,183 | \$ 2,026,846 | 8.77% |
| Non-Property Tax Revenue: | | | | | | | | |
| Tax Equivalents & Penalties | \$ 38,458 | \$ 38,173 | \$ 38,359 | \$ 38,500 | \$ 493 | \$ 38,000 | \$ 38,500 | 0.00% |
| Intergovernmental Revenue | 252,582 | 206,507 | 278,242 | 280,847 | 202,135 | 319,191 | 364,656 | 29.84% |
| Licenses & Permits | 67,361 | 74,474 | 61,938 | 67,060 | 58,467 | 82,998 | 73,846 | 10.12% |
| Fines, Fees, & Penalties | 95,344 | 104,405 | 104,014 | 135,500 | 99,938 | 145,500 | 140,500 | 3.69% |
| Public Charges for Services | 77,140 | 92,257 | 75,772 | 76,300 | 56,984 | 76,900 | 78,300 | 2.62% |
| Miscellaneous Revenues | 169,406 | 173,287 | 144,728 | 124,310 | 46,432 | 151,059 | 130,000 | 4.58% |
| Other Financing Sources | 21,839 | 4,465 | 15,333 | 2,500 | 1,900 | - | 3,500 | 40.00% |
| Total Non-Property Tax Revenue | \$ 722,131 | \$ 693,568 | \$ 718,386 | \$ 725,017 | \$ 466,348 | \$ 813,648 | \$ 829,302 | 14.38% |
| Total Revenue | \$ 2,517,020 | \$ 2,493,343 | \$ 2,558,590 | \$ 2,588,508 | \$ 1,723,449 | \$ 2,571,831 | \$ 2,856,149 | 10.34% |

Summary of Expenditures

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Board | \$ 18,754 | \$ 16,865 | \$ 17,722 | \$ 17,860 | \$ 12,003 | \$ 17,760 | \$ 17,602 | -1.45% |
| Village Administrator | 43,997 | 46,599 | 49,303 | 51,775 | 34,073 | 52,315 | 54,653 | 5.56% |
| Finance/Treasurer | 25,621 | 28,654 | 25,797 | 30,472 | 19,247 | 27,051 | 44,612 | 46.41% |
| Clerk/Elections | 26,895 | 27,674 | 25,030 | 28,500 | 16,604 | 28,136 | 29,816 | 4.61% |
| Village Hall/Facilities Maintenance | 46,551 | 46,912 | 48,026 | 43,120 | 27,512 | 41,981 | 43,555 | 1.01% |
| Court | 67,076 | 67,596 | 69,256 | 70,184 | 49,748 | 72,956 | 74,909 | 6.73% |
| Legal | 32,097 | 57,928 | 24,085 | 20,000 | 28,922 | 35,000 | 25,000 | 25.00% |
| Police Department | 901,795 | 851,716 | 926,892 | 999,959 | 646,697 | 991,651 | 1,024,275 | 2.43% |
| Public Works | 317,718 | 313,662 | 285,753 | 296,697 | 130,694 | 288,614 | 295,539 | -0.39% |
| Library | 117,370 | 117,499 | 130,194 | - | - | - | - | 0.00% |
| Transfers & Contingency | 583 | 1,835 | - | 15,000 | 14,521 | 14,521 | 15,000 | 0.00% |
| Insurance | 63,475 | 46,199 | 47,803 | 49,625 | 39,166 | 39,216 | 43,395 | -12.55% |
| Technology & Contracted Services | 492,577 | 466,060 | 463,022 | 468,675 | 364,035 | 491,425 | 487,415 | 4.00% |
| Total General Fund Expenditures | \$ 2,154,508 | \$ 2,089,199 | \$ 2,112,882 | \$ 2,091,866 | \$ 1,383,223 | \$ 2,100,626 | \$ 2,155,770 | 3.05% |
| Debt Service Fund Expenditures | \$ 895,090 | \$ 712,868 | \$ 798,189 | \$ 700,865 | \$ 414,670 | \$ 700,865 | \$ 424,772 | -39.39% |
| Capital Fund Expenditures | \$ 277,800 | \$ 52,480 | \$ 86,332 | \$ 55,036 | \$ 49,732 | \$ 54,538 | \$ 188,550 | 242.60% |
| Library Fund Expenditures | \$ - | \$ - | \$ - | \$ 114,308 | \$ - | \$ - | \$ 106,943 | -6.44% |

| | | | | | | | | |
|------------------------------|---------|---------|---------|---------|--|--|---------|--|
| Municipal Property Tax Rates | \$ 8.24 | \$ 8.22 | \$ 8.44 | \$ 8.47 | | | \$ 8.17 | |
|------------------------------|---------|---------|---------|---------|--|--|---------|--|

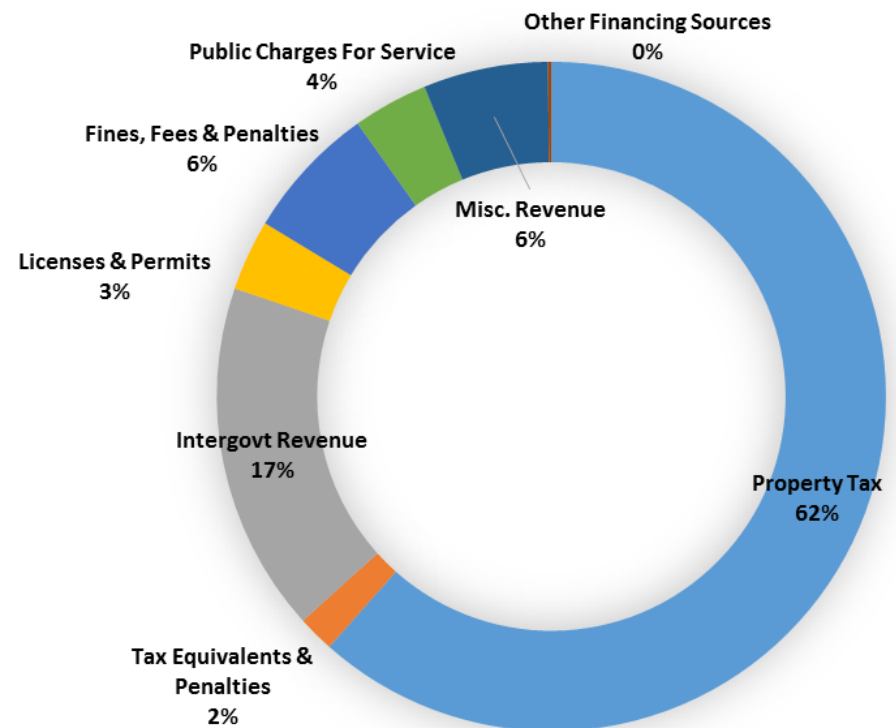
Revenue Overview

The 2019 budgeted revenues total \$2,856,149 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, 62%, of the Village's revenue.

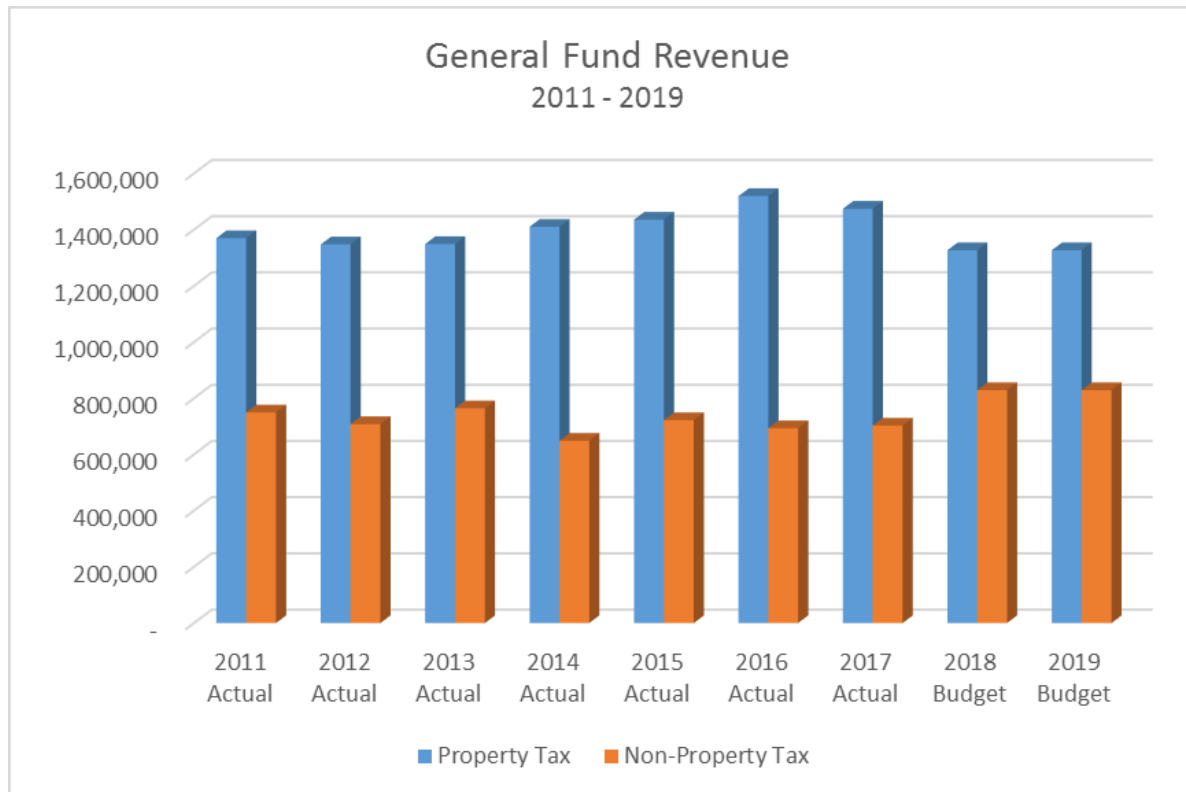
The other 38% of the Village's revenue sources are comprised of non-property tax sources.

- 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 17% of 2019 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.

2019 Revenue By Source



Looking at the past four budget years, general fund revenues remain relatively constant. The 2019 general fund budgeted revenues experienced;



- 1.72% increase as compared to 2011 actual;
- 4.67% increase as compared to 2012 actual;
- 2% increase as compared to 2013 actual;
- 4.51% increase as compared to 2014 actual;
- 0.09% decrease as compared to 2015 actual;
- 2.65% decrease as compared to 2016 actual;
- 1.01% decrease as compared to 2017 actual;
- 0.02% increase as compared to 2018 budget.

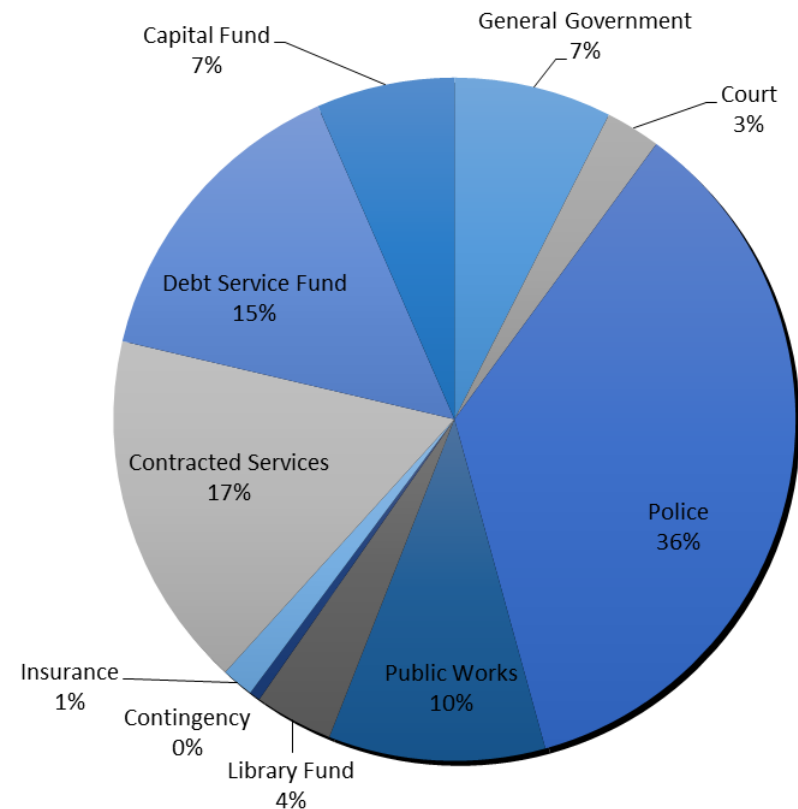
Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. Revenues have remained relatively constant over the last few years.

Expenditure Overview

The 2019 budgeted expenditures total \$2,876,034 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 36% of the total Village expenditures.
- General Government, which accounts for 7% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 7% of the 2019 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 15% of expenditures.
- Contingency is a reserve fund and is budgeted at less than 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 10% of the 2019 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 17% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2019 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 3% of expenditures.

2019 Expenditures By Function

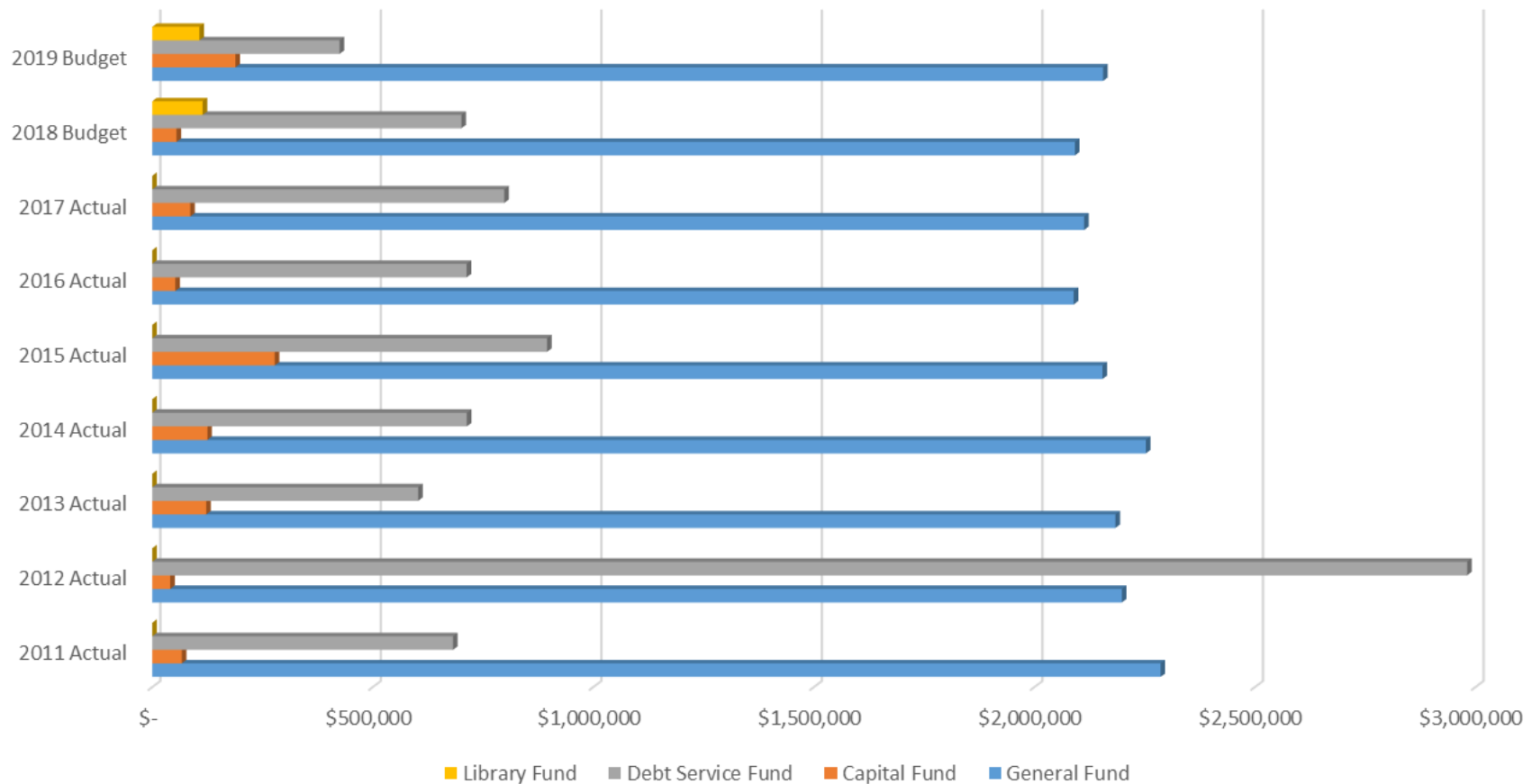


EXECUTIVE SUMMARY

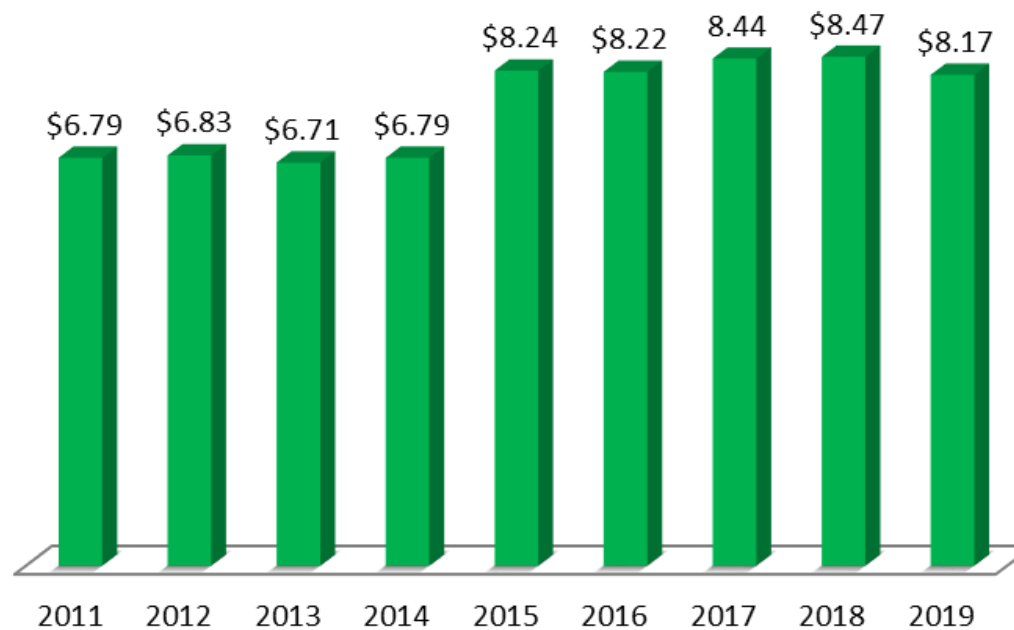


Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2019.

Expenditures By Fund



Municipal Tax Rate

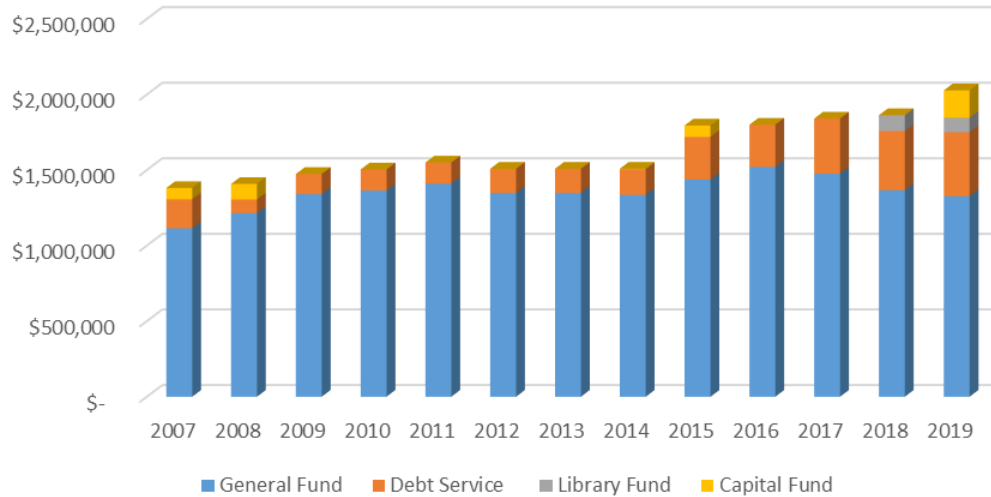


The 2019 Municipal Tax Rate is \$8.17 per 1,000 in assessed value, a 3.54% decrease from 2018. The average assessed value in the Village is \$163,000. The 2019 tax rate decrease is due to the closure of the TIF District.

GENERAL FUND BUDGET HISTORY



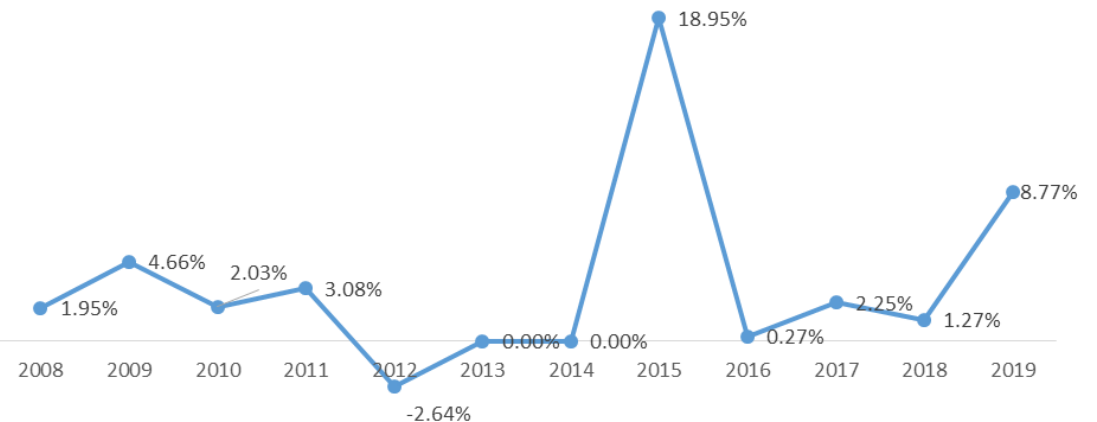
Tax Levy History By Fund



These graphs depict the audited (budgeted for 2018 and 2019) property tax levy history for the General, Debt Service, and other funds, and the corresponding percentage changes.

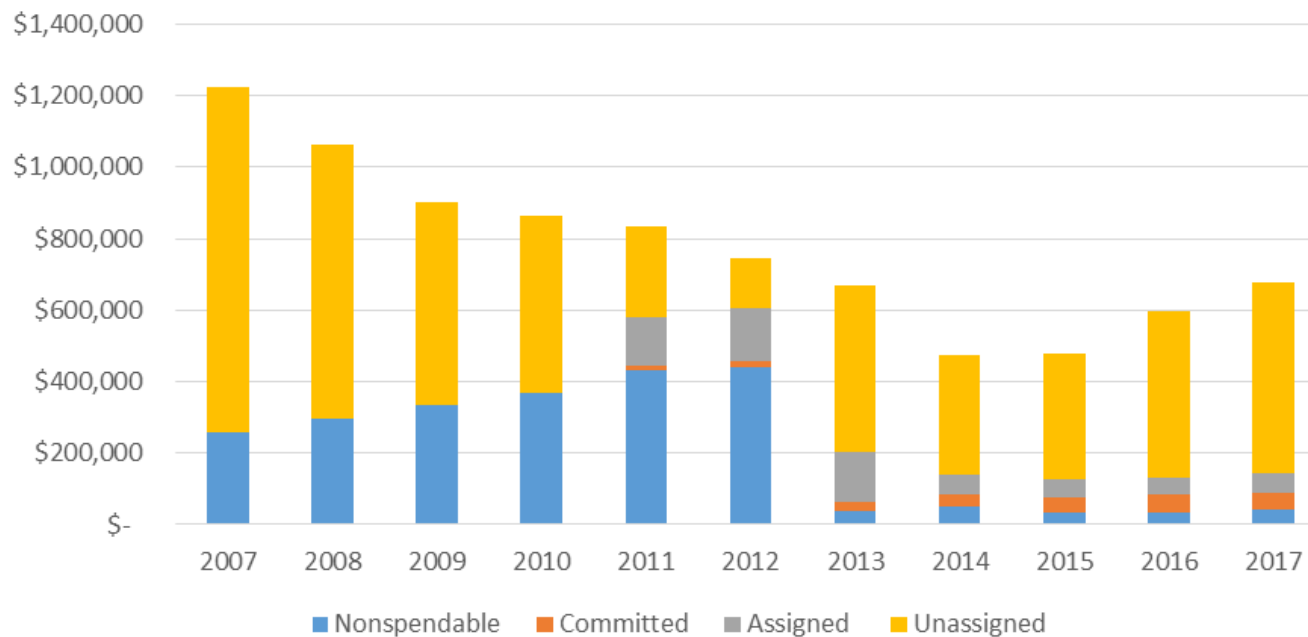
The dramatic increases shown in 2015 is due to a change in how debt service was funded with use of the property tax levy. The increase in 2019 is due to the levy credit for the TIF closure.

Annual Percentage Change in Levy



General Fund Balance History

* Fund Balance reporting changed in 2011

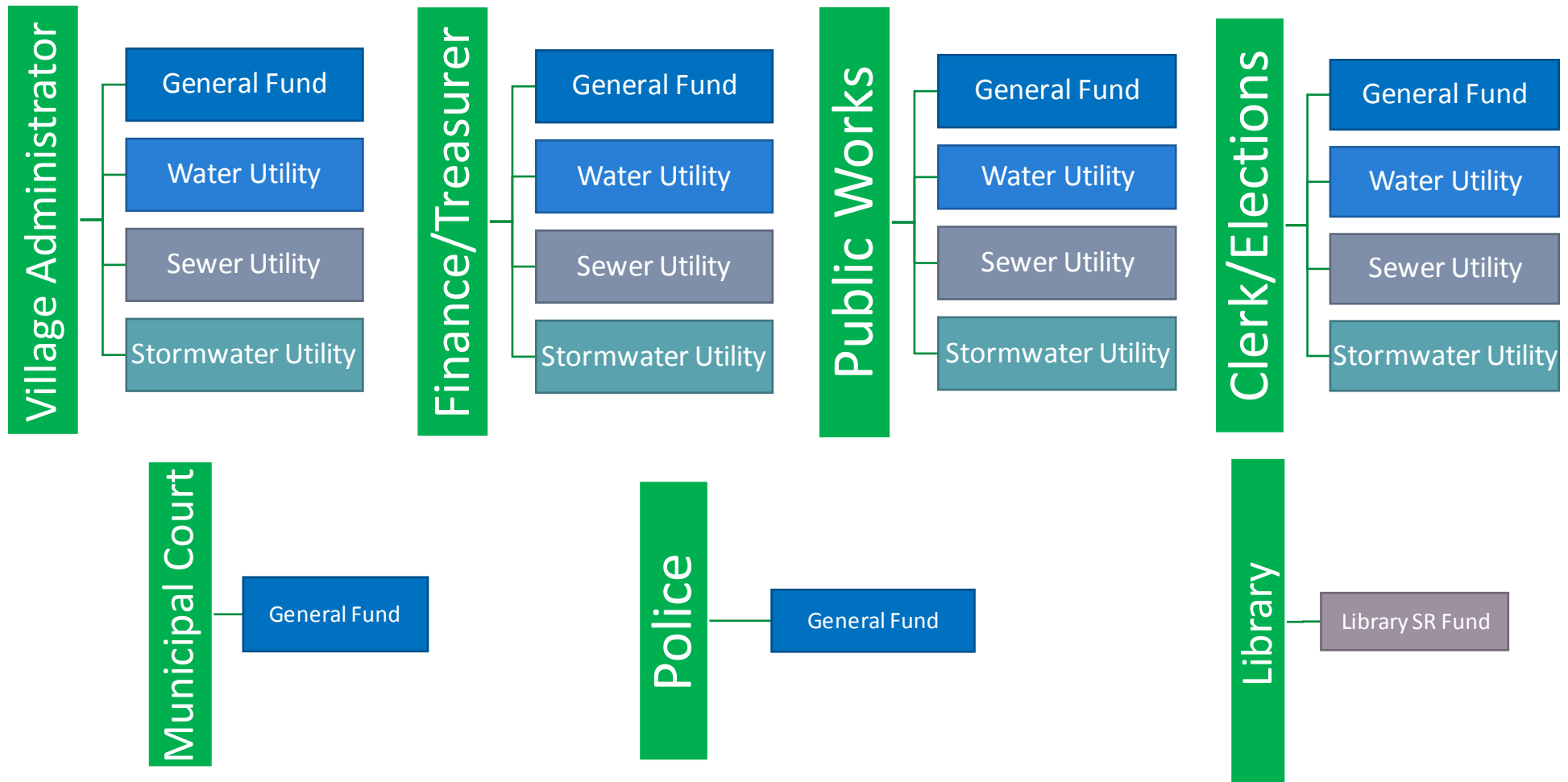


As shown, General Fund balance declined steadily until 2016 when the Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to properly fund debt service. In 2017, the Village added \$80,215 to fund balance. The Board monitors fund balance levels annually with the review of the comprehensive audit.

DEPARTMENT TO FUND RELATIONSHIP



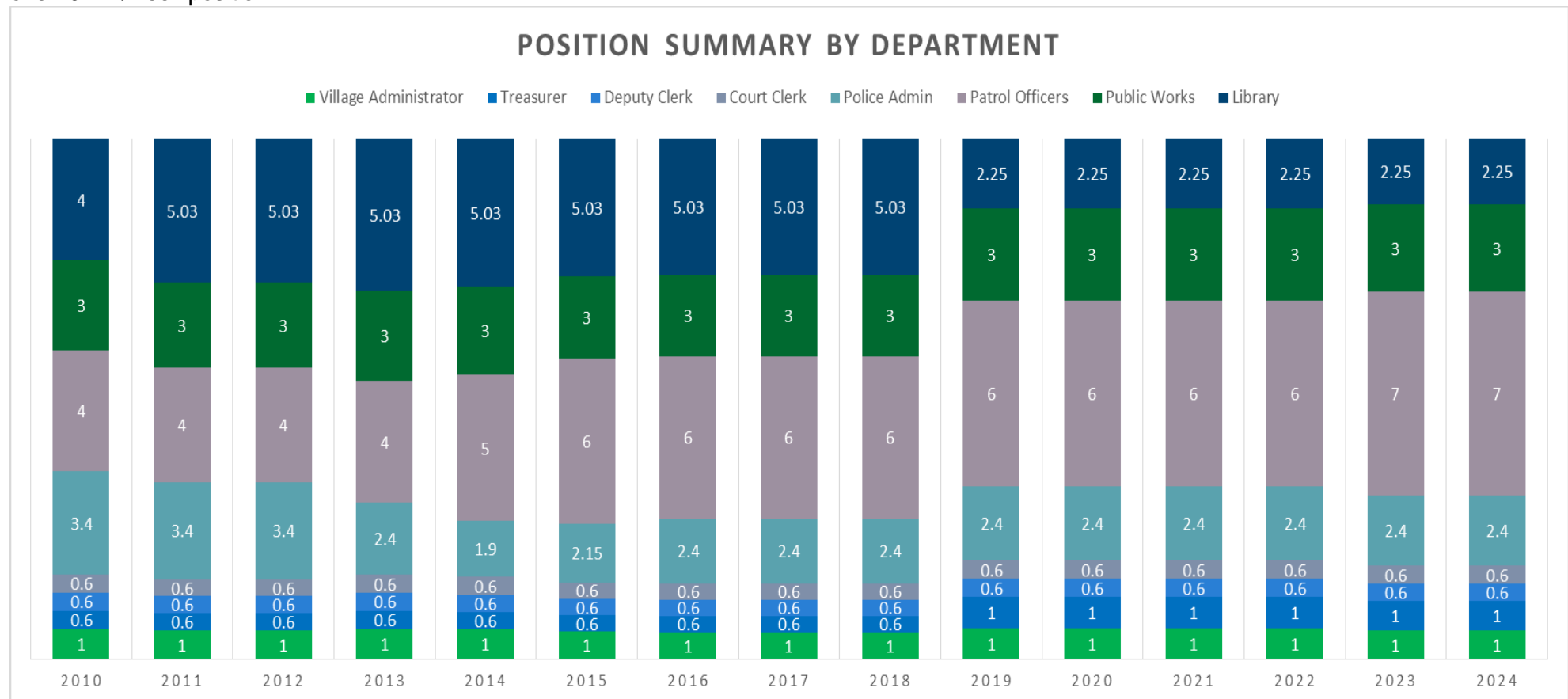
The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs. The charts below outline which funds each department appropriates costs to.



POSITION SUMMARY BY DEPARTMENT



The Village's staffing needs periodically fluctuate based on the needs of the community and the ability of the department to provide a high quality service. The graph below shows historical positions by department as well as a 5-year forecast of what is anticipated to be needed. The 2019 Budget includes funding a full time Finance Manager to replace a 0.6 FTE Treasurer, as well as position consolidation at the Butler Public Library. It is important no positions were eliminated at the Library, but due to staff turnover a few significant part time (5-10 hrs/week) were consolidated into one 20+ hr/week position.



LONG TERM FINANCIAL MANAGEMENT PLAN



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

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

| Long Term Financial Management Plan Forecasting Assumptions | | | | | | |
|---|--|---------------|---------------|---------------|---------------|---------------|
| Definition | Explanation | 2020 Increase | 2021 Increase | 2022 Increase | 2023 Increase | 2024 Increase |
| Commodities | Operating & Maintenance Supplies | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Employee Fringe | Health, life, and disability insurance | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Gas & Oil | Motor Fuel | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Insurance | Property, Liability, & Workers Compensation | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| Revenue | Increase of Revenue by | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Revenue 1 | Decrease of Revenue by | -1.00% | -1.00% | -1.00% | -1.00% | -1.00% |
| Services | Professional services, training & travel, dues & subscriptions | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Utilities | Utilities | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Wages | Salaries, wages, payroll taxes & retirement | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| Equalized Value | Increase in Annual Equalized Value | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| Debt Service | Annual Debt Service Levy Increase | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| General Levy | General Fund Levy Increase (Decrease) | -2.00% | -2.00% | -2.00% | -2.00% | -2.00% |

5 Year Financial Management Plan Forecast

General Fund Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2018 Estimated | 2019 Budget | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected |
|---------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Tax Revenue: | | | | | | | |
| General Fund | \$ 1,366,649 | \$ 1,329,368 | \$ 1,342,662 | \$ 1,356,088 | \$ 1,369,649 | \$ 1,383,346 | \$ 1,397,179 |
| Total Property Tax Revenue | \$ 1,366,649 | \$ 1,329,368 | \$ 1,342,662 | \$ 1,356,088 | \$ 1,369,649 | \$ 1,383,346 | \$ 1,397,179 |
| Non-Property Tax Revenue: | | | | | | | |
| Tax Equivalents & Penalties | \$ 38,000 | \$ 38,000 | \$ 38,000 | \$ 38,000 | \$ 38,000 | \$ 38,000 | \$ 38,000 |
| Intergovernmental Revenue | 319,191 | 364,656 | 359,350 | 354,153 | 349,063 | 344,078 | 339,196 |
| Licenses & Permits | 82,998 | 73,846 | 74,540 | 75,242 | 75,950 | 76,666 | 77,388 |
| Fines, Fees, & Penalties | 145,500 | 140,500 | 141,905 | 143,324 | 144,757 | 146,205 | 147,667 |
| Public Charges for Services | 76,900 | 78,300 | 79,083 | 79,874 | 80,673 | 81,479 | 82,294 |
| Miscellaneous Revenues | 147,393 | 130,000 | 130,520 | 131,045 | 131,576 | 132,111 | 132,653 |
| Total Non-Property Tax Revenue: | \$ 809,982 | \$ 825,302 | \$ 823,398 | \$ 821,638 | \$ 820,019 | \$ 818,539 | \$ 817,198 |
| Total Revenue | \$ 2,176,631 | \$ 2,154,670 | \$ 2,166,060 | \$ 2,177,726 | \$ 2,189,668 | \$ 2,201,885 | \$ 2,214,377 |

Summary of Expenditures

| Department | 2018 Estimated | 2019 Budget | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected |
|-------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Village Board | \$ 17,760 | \$ 17,602 | \$ 17,927 | \$ 18,259 | \$ 18,597 | \$ 18,942 | \$ 19,294 |
| Village Administrator | 52,315 | 54,653 | 55,669 | 56,706 | 57,764 | 58,842 | 59,943 |
| Finance/Treasurer | 27,051 | 43,513 | 44,167 | 44,834 | 45,515 | 46,209 | 46,917 |
| Clerk/Elections | 28,136 | 29,816 | 30,360 | 30,915 | 31,481 | 32,058 | 32,646 |
| Village Hall/Facilities Maintenance | 41,981 | 43,555 | 45,245 | 47,009 | 48,851 | 50,776 | 52,786 |
| Court | 72,956 | 74,909 | 76,407 | 77,935 | 79,494 | 81,084 | 82,705 |
| Legal | 35,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 | 27,602 |
| Police Department | 991,651 | 1,024,275 | 1,045,720 | 1,066,710 | 1,088,127 | 1,109,981 | 1,132,280 |
| Public Works | 288,614 | 295,539 | 308,414 | 315,633 | 323,055 | 330,687 | 338,536 |
| Transfers & Contingency | 14,521 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance | 39,216 | 43,395 | 44,697 | 46,038 | 47,419 | 48,842 | 50,307 |
| Technology & Contracted Services | 484,425 | 487,415 | 497,163 | 507,107 | 517,249 | 527,594 | 538,146 |
| Total General Fund Expenditures | \$ 2,093,626 | \$ 2,154,670 | \$ 2,206,268 | \$ 2,252,155 | \$ 2,299,081 | \$ 2,347,074 | \$ 2,396,161 |
| Total Expenditures | \$ 2,093,626 | \$ 2,154,670 | \$ 2,206,268 | \$ 2,252,155 | \$ 2,299,081 | \$ 2,347,074 | \$ 2,396,161 |
| Percentage Change | | 2.92% | 2.39% | 2.08% | 2.08% | 2.09% | 2.09% |
| Beginning Fund Balance | \$ 693,274 | \$ 776,279 | \$ 776,279 | \$ 736,071 | \$ 661,642 | \$ 552,229 | \$ 407,040 |
| Annual Income / (Loss) | 83,005 | 0 | (40,208) | (74,429) | (109,413) | (145,189) | (181,783) |
| Transfer from / (to) other funds | - | - | - | - | - | - | - |
| Applied Budget Surplus | - | - | - | - | - | - | - |
| Ending Fund Balance | \$ 776,279 | \$ 776,279 | \$ 736,071 | \$ 661,642 | \$ 552,229 | \$ 407,040 | \$ 225,257 |
| Percentage Change in Levy | | -2.73% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| Fund Balance % of Revenue | 35.66% | 36.03% | 33.98% | 30.38% | 25.22% | 18.49% | 10.17% |
| Equalized Value | \$ 253,512,700 | \$ 257,936,700 | \$ 261,289,877 | \$ 264,686,646 | \$ 268,127,572 | \$ 271,613,230 | \$ 275,144,202 |

5 Year Financial Management Plan Forecast

Summary of Revenues & Expenditures for Levy Supported Funds

| Source | 2018 Estimated | 2019 Budget | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected |
|--------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Equalized Value | \$ 253,512,700 | \$ 257,936,700 | \$ 261,289,877 | \$ 264,686,646 | \$ 268,127,572 | \$ 271,613,230 | \$ 275,144,202 |
| Property Tax (Levy) Revenue: | | | | | | | |
| General Fund | \$ 1,366,649 | \$ 1,329,368 | \$ 1,342,662 | \$ 1,356,088 | \$ 1,369,649 | \$ 1,383,346 | \$ 1,397,179 |
| Debt Service Fund | 391,534 | 424,272 | 458,214 | 494,871 | 534,461 | 577,217 | 623,395 |
| Capital Fund | - | 181,050 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Library Special Revenue Fund | 105,308 | 94,557 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Property Tax Revenue | \$ 1,758,183 | \$ 2,029,247 | \$ 2,050,875 | \$ 2,100,959 | \$ 2,154,110 | \$ 2,210,563 | \$ 2,270,574 |
| Non-Property Tax Revenue: | | | | | | | |
| Tax Equivalents & Penalties | \$ 38,000 | \$ 38,500 | \$ 38,501 | \$ 38,502 | \$ 38,503 | \$ 38,504 | \$ 38,505 |
| Intergovernmental Revenue | 319,191 | 364,656 | 359,350 | 354,153 | 349,063 | 344,078 | 339,196 |
| Licenses & Permits | 82,998 | 73,846 | 74,540 | 75,242 | 75,950 | 76,666 | 77,388 |
| Fines, Fees, & Penalties | 145,500 | 140,500 | 141,905 | 143,324 | 144,757 | 146,205 | 147,667 |
| Public Charges for Services | 76,900 | 78,300 | 79,083 | 79,874 | 80,673 | 81,479 | 82,294 |
| Miscellaneous Revenues | 147,393 | 130,000 | 130,520 | 131,045 | 131,576 | 132,111 | 132,653 |
| Total Non-Property Tax Revenue | \$ 809,982 | \$ 825,802 | \$ 823,899 | \$ 822,140 | \$ 820,522 | \$ 819,043 | \$ 817,703 |
| Total Revenue | \$ 2,568,165 | \$ 2,855,049 | \$ 2,874,775 | \$ 2,923,099 | \$ 2,974,631 | \$ 3,029,606 | \$ 3,088,277 |

Summary of Expenditures

| Department | 2018 Estimated | 2019 Budget | 2020 Projected | 2021 Projected | 2022 Projected | 2023 Projected | 2024 Projected |
|-------------------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Village Board | \$ 17,760 | \$ 17,602 | \$ 17,927 | \$ 18,259 | \$ 18,597 | \$ 18,942 | \$ 19,294 |
| Village Administrator | 52,315 | 54,653 | 55,669 | 56,706 | 57,764 | 58,842 | 59,943 |
| Finance/Treasurer | 27,051 | 43,513 | 44,167 | 44,834 | 45,515 | 46,209 | 46,917 |
| Clerk/Elections | 28,136 | 29,816 | 30,360 | 30,915 | 31,481 | 32,058 | 32,646 |
| Village Hall/Facilities Maintenance | 41,981 | 43,555 | 45,245 | 47,009 | 48,851 | 50,776 | 52,786 |
| Court | 72,956 | 74,909 | 76,407 | 77,935 | 79,494 | 81,084 | 82,705 |
| Legal | 35,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 | 27,602 |
| Police Department | 991,651 | 1,024,275 | 1,045,720 | 1,066,710 | 1,088,127 | 1,109,981 | 1,132,280 |
| Public Works | 288,614 | 295,539 | 308,414 | 315,633 | 323,055 | 330,687 | 338,536 |
| Transfers & Contingency | 14,521 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance | 39,216 | 43,395 | 44,697 | 46,038 | 47,419 | 48,842 | 50,307 |
| Technology & Contracted Services | 484,425 | 487,415 | 497,163 | 507,107 | 517,249 | 527,594 | 538,146 |
| Total General Fund Expenditures | \$ 2,093,626 | \$ 2,154,670 | \$ 2,206,268 | \$ 2,252,155 | \$ 2,299,081 | \$ 2,347,074 | \$ 2,396,161 |
| Debt Service Fund Expenditures | \$ 700,865 | \$ 424,772 | \$ 458,754 | \$ 495,454 | \$ 535,090 | \$ 577,898 | \$ 624,129 |
| Capital Fund Expenditures | \$ 54,538 | \$ 188,550 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Library Fund Expenditures | \$ - | \$ 106,943 | \$ 109,328 | \$ 111,776 | \$ 114,288 | \$ 116,866 | \$ 119,512 |

General Fund
Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property Tax Revenue: | | | | | | | | |
| General Fund | \$ 1,436,015 | \$ 1,519,736 | \$ 1,475,055 | \$ 1,366,649 | \$ 977,154 | \$ 1,366,649 | \$ 1,326,968 | -2.90% |
| Total Property Tax Revenue | \$ 1,436,015 | \$ 1,519,736 | \$ 1,475,055 | \$ 1,366,649 | \$ 977,154 | \$ 1,366,649 | \$ 1,326,968 | -2.90% |
| Non-Property Tax Revenue: | | | | | | | | |
| Tax Equivalents & Penalties | \$ 38,458 | \$ 38,173 | \$ 38,359 | \$ 38,700 | \$ 493 | \$ 38,000 | \$ 38,000 | -1.81% |
| Intergovernmental Revenue | 252,582 | 206,507 | 278,242 | 280,847 | 202,135 | 319,191 | 364,656 | 29.84% |
| Licenses & Permits | 67,361 | 74,474 | 61,938 | 67,060 | 58,467 | 82,998 | 73,846 | 10.12% |
| Fines, Fees, & Penalties | 95,344 | 104,405 | 104,014 | 135,500 | 99,938 | 145,500 | 140,500 | 3.69% |
| Public Charges for Services | 77,140 | 92,257 | 75,772 | 76,300 | 56,984 | 76,900 | 78,300 | 2.62% |
| Miscellaneous Revenues | 169,406 | 173,287 | 144,728 | 124,310 | 46,432 | 151,059 | 130,000 | 4.58% |
| Other Financing Sources | 21,839 | 4,465 | 15,333 | 2,500 | 1,900 | - | 3,500 | 40.00% |
| Total Non-Property Tax Revenue: | \$ 722,131 | \$ 693,568 | \$ 702,910 | \$ 725,217 | \$ 466,348 | \$ 813,648 | \$ 828,802 | 14.28% |
| Total Revenue | \$ 2,158,146 | \$ 2,213,304 | \$ 2,177,965 | \$ 2,091,866 | \$ 1,443,502 | \$ 2,180,297 | \$ 2,155,770 | 3.05% |

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Village Board | \$ 18,754 | \$ 16,865 | \$ 17,722 | \$ 17,860 | \$ 12,003 | \$ 17,760 | \$ 17,602 | -1.45% |
| Village Administrator | 43,997 | 46,599 | 49,303 | 51,775 | 34,073 | 52,315 | 54,653 | 5.56% |
| Finance/Treasurer | 25,621 | 28,654 | 25,797 | 30,472 | 19,247 | 27,051 | 44,612 | 46.41% |
| Clerk/Elections | 26,895 | 27,674 | 25,030 | 28,500 | 16,604 | 28,136 | 29,816 | 4.61% |
| Village Hall/Facilities Maintenance | 46,551 | 46,912 | 48,026 | 43,120 | 27,512 | 41,981 | 43,555 | 1.01% |
| Court | 67,076 | 67,596 | 69,256 | 70,184 | 49,748 | 72,956 | 74,909 | 6.73% |
| Legal | 32,097 | 57,928 | 24,085 | 20,000 | 28,922 | 35,000 | 25,000 | 25.00% |
| Police Department | 901,795 | 851,716 | 926,892 | 999,959 | 646,697 | 991,651 | 1,024,275 | 2.43% |
| Public Works | 317,718 | 313,662 | 285,753 | 296,697 | 130,694 | 288,614 | 295,539 | -0.39% |
| Library | 117,370 | 117,499 | 130,194 | - | - | - | - | 0.00% |
| Transfers & Contingency | 583 | 1,835 | - | 15,000 | 14,521 | 14,521 | 15,000 | 0.00% |
| Insurance | 63,475 | 46,199 | 47,803 | 49,625 | 39,166 | 39,216 | 43,395 | -12.55% |
| Technology & Contracted Services | 492,577 | 466,060 | 463,022 | 468,675 | 364,035 | 491,425 | 487,415 | 4.00% |
| Total General Fund Expenditures | <u>\$ 2,154,508</u> | <u>\$ 2,089,199</u> | <u>\$ 2,112,882</u> | <u>\$ 2,091,866</u> | <u>\$ 1,383,223</u> | <u>\$ 2,100,626</u> | <u>\$ 2,155,770</u> | 3.05% |
| Beginning Fund Balance | \$ 474,144 | \$ 477,781 | \$ 596,782 | | | \$ 676,997 | \$ 756,668 | |
| Annual Income / (Loss) | 3,637 | 119,001 | 80,215 | | | 79,671 | - | |
| Transfer from / (to) other funds | - | - | - | | | - | - | |
| Applied Budget Surplus | - | - | - | | | - | - | |
| Ending Fund Balance | <u>\$ 477,781</u> | <u>\$ 596,782</u> | <u>\$ 676,997</u> | | | <u>\$ 756,668</u> | <u>\$ 756,668</u> | |
| Ending Fund Balance | <u>\$ 477,781.25</u> | <u>\$ 596,782.25</u> | <u>\$ 676,997</u> | | | <u>\$ 756,668</u> | <u>\$ 756,668</u> | |
| Nonspendable | 33,957 | 34,277 | 42,282 | | | | | |
| Restricted | - | - | - | | | | | |
| Committed | 42,306 | 49,698 | 47,439 | | | | | |
| Assigned | 51,409 | 48,636 | 54,594 | | | | | |
| Unassigned | 350,109 | 464,171 | 532,682 | | | | | |

General Fund Detailed Revenues

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property and Other Taxes | | | | | | | | |
| 41110 General Property Taxes | \$ 1,436,015 | \$ 1,519,736 | \$ 1,475,055 | \$ 1,366,649 | \$ 977,154 | \$ 1,366,649 | \$ 1,326,968 | -2.90% |
| 41310 Water Utility Tax Equivalent | 36,497 | 37,220 | 36,595 | 36,500 | - | 36,500 | 36,500 | 0.00% |
| 41490 Delinquent Penalties/Interest | 1,961 | 953 | 1,764 | 2,200 | 493 | 1,500 | 1,500 | -31.82% |
| Total Property and Other Taxes | 1,474,473 | 1,557,909 | 1,513,414 | 1,405,349 | 977,647 | 1,404,649 | 1,364,968 | -2.87% |
| Intergovernmental Revenue | | | | | | | | |
| 42210 State Shared Revenue | \$ 49,355 | \$ 46,449 | \$ 45,195 | \$ 45,195 | \$ - | \$ 45,195 | \$ 44,743 | -1.00% |
| 42220 Expenditure Restraint | 33,699 | - | 53,111 | 57,855 | 64,635 | 64,635 | 57,448 | -0.70% |
| 42530 Tax Exempt Computer Aid | 14,901 | 13,638 | 34,351 | 13,500 | 10,904 | 45,351 | 45,351 | 235.93% |
| 42540 Law Enforcement Improvement Grants | 5,875 | 2,120 | 1,120 | 1,120 | - | 1,120 | 1,120 | 0.00% |
| 42550 Personal Property Reimbursement | - | - | - | - | - | - | 36,356 | 100.00% |
| 42640 State Transportation Aid | 131,825 | 127,041 | 126,242 | 145,177 | 108,883 | 145,177 | 161,639 | 11.34% |
| 42890 Recycling Grants | 7,284 | 6,893 | 7,261 | 7,000 | 7,257 | 7,257 | 7,000 | 0.00% |
| 42230 Fire Insurance | 9,643 | 10,367 | 10,962 | 11,000 | 10,456 | 10,456 | 11,000 | 0.00% |
| Total Intergovernmental Revenue | 252,582 | 206,507 | 278,242 | 280,847 | 202,135 | 319,191 | 364,656 | 29.84% |
| Licenses & Permits | | | | | | | | |
| 43110 Liquor Licenses | \$ 3,970 | \$ 4,400 | \$ 5,340 | \$ 4,400 | \$ 4,190 | \$ 4,200 | \$ 4,400 | 0.00% |
| 43120 Bartender Licenses | 2,395 | 1,910 | 2,695 | 2,000 | 2,200 | 2,300 | 2,000 | 0.00% |
| 43420 Misc. Licenses | 2,147 | 2,118 | 1,957 | 2,300 | 2,198 | 2,198 | 2,000 | -13.04% |
| Total Licenses | 8,512 | 8,428 | 9,992 | 8,700 | 8,588 | 8,698 | 8,400 | -3.45% |

General Fund
Detailed Revenues (cont.)

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Licenses & Permits (cont.) | | | | | | | | |
| 43510 Building/Business Permits | \$ 50,136 | \$ 41,560 | \$ 33,945 | \$ 42,000 | \$ 40,412 | \$ 60,000 | \$ 50,000 | 19.05% |
| 43591 Parking Permits | 4,484 | 16,507 | 12,842 | 12,260 | 7,367 | 12,000 | 11,846 | -3.38% |
| 43595 Variance Permits | 1,300 | 1,800 | 650 | 600 | 300 | 300 | 600 | 0.00% |
| 43596 Well Permits | 1,425 | 300 | 75 | - | - | - | - | 0.00% |
| 43597 Misc. Permits | 1,505 | 5,879 | 4,435 | 3,500 | 1,800 | 2,000 | 3,000 | -14.29% |
| Total Permits | 58,850 | 66,046 | 51,946 | 58,360 | 49,879 | 74,300 | 65,446 | 12.14% |
| Total Licenses & Permits | 67,361 | 74,474 | 61,938 | 67,060 | 58,467 | 82,998 | 73,846 | 10.12% |
| Fines, Fees, and Penalties | | | | | | | | |
| 43610 Court Fines/Ordinance Violations | \$ 92,029 | \$ 103,500 | \$ 103,340 | \$ 135,000 | \$ 99,489 | \$ 145,000 | \$ 140,000 | 3.70% |
| 43620 Parking Citations | 2,655 | 180 | - | - | - | - | - | 0.00% |
| 43730 Warrant Fee | 660 | 725 | 674 | 500 | 449 | 500 | 500 | 0.00% |
| Total Fines, Fees and Penalties | 95,344 | 104,405 | 104,014 | 135,500 | 99,938 | 145,500 | 140,500 | 3.69% |
| Public Charges for Services | | | | | | | | |
| 44110 Copies/Open Records Requests | \$ 6,750 | \$ 681 | \$ 592 | \$ 500 | \$ 410 | \$ 500 | \$ 500 | 0.00% |
| 44190 Other Public Charges | 2,220 | 602 | 386 | 300 | 50 | 100 | 300 | 0.00% |
| 44220 Parking Meter Coin | 14,987 | 6,197 | 6,924 | 6,000 | 3,911 | 6,000 | 6,000 | 0.00% |
| 44230 Ambulance Fees | 29,642 | 55,602 | 51,140 | 50,000 | 38,807 | 55,000 | 55,000 | 10.00% |
| 44610 Community Building Rental | 9,034 | 9,426 | 9,621 | 10,000 | 9,020 | 10,000 | 9,500 | -5.00% |
| 44640 Park User Fees | 9,663 | 12,308 | 3,228 | 3,500 | 850 | 1,100 | 3,000 | -14.29% |
| 44660 Softball Team Fees | 4,844 | 7,440 | 3,881 | 6,000 | 3,937 | 4,200 | 4,000 | -33.33% |
| Total Public Charges for Services | 77,140 | 92,257 | 75,772 | 76,300 | 56,984 | 76,900 | 78,300 | 2.62% |

General Fund
Detailed Revenues (cont.)

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-----------------------------------|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|
| Miscellaneous Revenue | | | | | | | | | |
| 48250 | Recycling Revenue | \$ 17,935 | \$ 17,981 | \$ 17,954 | \$ 13,000 | \$ 8,985 | \$ 13,000 | \$ 17,000 | 30.77% |
| 48220 | Interest Income | 5,322 | 4,504 | 5,330 | 6,000 | 16,342 | 24,512 | 6,000 | 0.00% |
| 48250 | Sale of Recyclables | 295 | 346 | 1,345 | 350 | 1,506 | 2,000 | 1,500 | 328.57% |
| 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 | - | - | - | - | - | - | 0.00% |
| 48350 | Payment from Sewer | 26,000 | 26,000 | 26,000 | 26,000 | - | 26,000 | 26,000 | 0.00% |
| 48120 | Chamber of Commerce Rent | 912 | 836 | 912 | 960 | 304 | 304 | - | -100.00% |
| 48110 | Donations/Contributions/Pass Through | 10,325 | 25 | 110 | - | - | - | - | 0.00% |
| 48370 | Payment from Stormwater | 26,000 | 26,000 | 26,000 | 26,000 | - | 26,000 | 26,000 | 0.00% |
| 48450 | Cable Franchise Fees | 27,482 | 26,119 | 23,630 | 26,000 | 12,053 | 26,000 | 26,000 | 0.00% |
| 48690 | Compensation from Insurance Loss | 7 | 10,833 | 2,252 | - | 3,362 | 3,362 | - | 0.00% |
| 48900 | Miscellaneous Revenue | 12,894 | 29,516 | 3,995 | - | 3,881 | 3,881 | 1,500 | 100.00% |
| 48910 | Library Fees | 8,735 | 5,127 | 11,200 | - | - | - | - | 0.00% |
| Total Miscellaneous Revenue | | <u>169,406</u> | <u>173,287</u> | <u>144,728</u> | <u>124,310</u> | <u>46,432</u> | <u>151,059</u> | <u>130,000</u> | 4.58% |
| Other Financing Sources | | | | | | | | | |
| 49101 | Transfer from other funds | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 49102 | Sale of Village Equipment | 21,839 | 4,465 | 333 | 2,500 | 1,900 | - | 3,500 | 40.00% |
| 49110 | Applied General Fund Reserve | - | - | - | - | - | - | - | 0.00% |
| Total Other Financing Sources | | <u>21,839</u> | <u>4,465</u> | <u>15,333</u> | <u>2,500</u> | <u>1,900</u> | <u>-</u> | <u>3,500</u> | 40.00% |
| Total General Fund Revenue | | <u>\$ 2,158,146</u> | <u>\$ 2,213,304</u> | <u>\$ 2,193,441</u> | <u>\$ 2,091,866</u> | <u>\$ 1,443,502</u> | <u>\$ 2,180,297</u> | <u>\$ 2,155,770</u> | 3.05% |

Department Description

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

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

Services

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

Budget Impact & Changes

- Decrease due to elimination of Chamber of Commerce dues.

General Fund Expenditures

Village Board

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Board | | | | | | | | |
| 51100-50100 Board Salaries | \$ 14,842 | \$ 14,253 | \$ 14,837 | \$ 15,000 | \$ 10,000 | \$ 15,000 | \$ 15,000 | 0.00% |
| 51100-50120 FICA Tax | 1,135 | 1,090 | 1,102 | 1,160 | 756 | 1,160 | 1,160 | 0.00% |
| 51100-50126 Travel/Training/Meetings | 198 | - | 176 | 200 | 35 | 100 | 200 | 0.00% |
| 51100-50127 Membership Dues | 2,416 | 1,495 | 1,551 | 1,500 | 1,212 | 1,500 | 1,242 | -17.23% (1) |
| 51100-50130 Miscellaneous Expenses | <u>163</u> | <u>27</u> | <u>56</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.00% |
| Total Village Board | <u>18,754</u> | <u>16,865</u> | <u>17,722</u> | <u>17,860</u> | <u>12,003</u> | <u>17,760</u> | <u>17,602</u> | -1.45% |

Significant Variances Explanation:

- (1) Decrease due to elimination of the Chamber of Commerce dues.

2019 Expenditure Detail - Village Board

100-51100 Village Board

50110- Board Salaries

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

50127- Membership Dues

| | |
|-----------------------------|------------|
| League of WI Municipalities | 1,002 |
| Constant Contact | <u>240</u> |
| Total | 1,242 |

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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.

2019 Goals

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

Budget Impact & Changes

- Increases in wages and most benefits. Decrease in health insurance premiums.
- Cost of travel and training increase in 2019.

2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. 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 \$2,036.30 and a single plan is \$827.86.

- 1 covered by Single plan

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

| Position | Employee FTE | | | | | |
|-----------------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Village Administrator/Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

| Position | Employee FTE | | | | | |
|-----------------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Village Administrator/Clerk | 45% | 45% | 45% | 45% | 45% | 45% |
| Water Utility | 17% | 20% | 20% | 20% | 20% | 20% |
| Sewer Utility | 17% | 20% | 20% | 20% | 20% | 20% |
| Stormwater Utility | 16% | 15% | 15% | 15% | 15% | 15% |
| TIF/CDA | 5% | 0% | 0% | 0% | 0% | 0% |

General Fund Expenditures

Village Administrator

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Administrator | | | | | | | | |
| 51320-50110 Salary | \$ 32,773 | \$ 34,274 | \$ 36,270 | \$ 37,974 | \$ 24,099 | \$ 37,974 | \$ 40,632 | 7.00% (1) |
| 51320-50120 FICA Tax | 2,535 | 2,620 | 2,788 | 2,905 | 1,995 | 2,993 | 3,108 | 7.00% (1) |
| 51320-50121 Health Insurance Premium | 3,595 | 4,134 | 4,280 | 4,164 | 3,123 | 4,685 | 3,929 | -5.65% (2) |
| 51320-50122 Health Insurance Deductible | 225 | 282 | 225 | 225 | 225 | 225 | 225 | 0.00% |
| 51320-50123 Retirement Contribution | 2,267 | 2,298 | 2,510 | 2,544 | 1,662 | 2,493 | 2,661 | 4.60% (1) |
| 51320-50124 Group Life Insurance Premium | 21 | 22 | 28 | 31 | 21 | 31 | 31 | 0.00% |
| 51320-50125 Disability Insurance Premium | 129 | 129 | 141 | 141 | 94 | 141 | 141 | 0.00% |
| 51320-50126 Travel/Training/Meetings | 2,066 | 2,188 | 2,939 | 3,317 | 2,750 | 3,300 | 3,452 | 4.06% (3) |
| 51320-50127 Membership Dues | 386 | 652 | 121 | 473 | 105 | 473 | 473 | 0.00% |
| Total Village Administrator | <u>43,997</u> | <u>46,599</u> | <u>49,303</u> | <u>51,775</u> | <u>34,073</u> | <u>52,315</u> | <u>54,653</u> | 5.56% |

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2019.
- (2) Decrease in health insurance premiums for 2019.
- (3) Cost of conference attendance increasing in 2019.

2019

Expenditure Detail - Village Administrator

100-51320 Village Administrator

50126 - Travel/Training/Meetings

| | |
|--|------------|
| Travel expenses for meetings/trainings | 1,736 |
| Conferences/Training | 1,320 |
| Village Administrator - cellular phone | <u>396</u> |
| Total | 3,452 |

50127 - Professional Dues

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

Department Description

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

Services

- Cash management and investment of Village funds;
- Oversight of all financial transactions and processes, ensuring compliance 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.

2019 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.
- Implement new financial software and be point person on ensuring department training.

Budget Impact & Changes

- Finance Manager Position funded at full time starting in 2019.
- Membership dues expected to increase with full time position.
- Health insurance admin fee now allocated to utility accounts.

2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. 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 \$2,036.30 and a single plan is \$827.86.

- 1 covered by Family Plan

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

Staffing

| Position | Employee FTE | | | | | |
|-----------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Finance Manager | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 1.00 |
| Total | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 1.00 |

| Position | Employee FTE | | | | | |
|--------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Finance Manager | 45% | 45% | 45% | 45% | 45% | 45% |
| Water Utility | 19% | 20% | 20% | 20% | 20% | 20% |
| Sewer Utility | 18% | 20% | 20% | 20% | 20% | 20% |
| Stormwater Utility | 18% | 15% | 15% | 15% | 15% | 15% |

General Fund Expenditures

Finance Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Finance/Treasurer | | | | | | | | |
| 51550-50110 Salary | \$ 15,576 | \$ 15,254 | \$ 14,466 | \$ 15,705 | \$ 9,573 | \$ 14,359 | \$ 20,222 | 28.76% (1) |
| 51550-50120 FICA Tax | 1,221 | 1,191 | 1,240 | 1,201 | 805 | \$ 1,201 | 1,547 | 28.76% (1) |
| 51550-50121 Health Insurance Premium | - | - | - | - | - | - | 9,676 | 100.00% (1) |
| 51550-50122 Health Insurance Deductible | - | - | - | - | - | \$ - | 450 | 100.00% (1) |
| 51550-50123 Retirement Contribution | 1,083 | 1,028 | 1,099 | 1,052 | 661 | 992 | 1,325 | 25.92% (1) |
| 51550-50124 Group Life Insurance Premium | - | - | - | - | - | - | 100 | 100.00% (1) |
| 51550-50125 Disability Insurance Premium | | | | | | | 141 | 100.00% (1) |
| 51550-50126 Travel/Training/Meetings | 129 | 68 | 221 | 500 | 19 | 19 | 500 | 0.00% |
| 51550-50127 Membership Dues | 25 | 65 | 50 | 13 | 28 | 28 | 100 | 669.23% (1) |
| 51550-50131 Software Support | 718 | 1,314 | 1,314 | 2,550 | 596 | 2,500 | 2,800 | 9.80% |
| 51550-50132 Printing/Publishing/Advertising | 2,365 | 2,072 | - | - | - | - | - | 0.00% |
| 51550-50133 Bank/Financial Service Fees | 1,352 | 790 | 1,179 | 750 | 926 | 926 | 750 | 0.00% |
| 51550-50186 Health Deductible Admin Fee | 1,425 | 1,483 | 1,430 | 1,400 | 1,013 | 1,400 | 700 | -50.00% (2) |
| 51550-50690 Personal Property & Bad Debt | 1,726 | 5,389 | 4,799 | 7,300 | 5,626 | 5,626 | 6,300 | -13.70% (3) |
| Total Finance/Treasurer | <u>25,621</u> | <u>28,654</u> | <u>25,797</u> | <u>30,472</u> | <u>19,247</u> | <u>27,051</u> | <u>44,612</u> | 46.40% |

Significant Variances Explanation:

- (1) Significant increases in wage/benefits to transitioning to a full time Finance Manager.
- (2) The cost of this fee is being allocated to the utilities starting in 2019.
- (3) Decrease reflects actual cost of bad personal property debt.

2019 Expenditure Detail - Finance

100-51550 Finance Department

50126 - Travel/Training/Meetings

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

50127 - Membership Dues

| | |
|-------|------------|
| | <u>100</u> |
| Total | 100 |

50131 - Software Support

| | |
|--|--------------|
| County Tax Support | 1,800 |
| Accounting software license (25% General Fund) | <u>1,000</u> |
| Total | 2,800 |

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.

2019 Goals

- Effectively manage two scheduled elections.
- Proactively train Election Inspectors preceding each election.
- Manage building permit processing.
- Train on new financial software.
- Update website on a timely basis.
- Cross train with Finance Manager to ensure proper coverage of duties.

Budget Impact/Changes

- 2019 budgets for two regularly scheduled elections.
- Increases in election equipment maintenance due to new modems needed.

GENERAL FUND: CLERK/ELECTIONS



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. 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 \$2,036.30 and a single plan is \$827.86.

- Part time employees do not receive health insurance benefits

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense. Part time employees do not receive income continuation insurance benefits.

Staffing

| Position | Employee FTE | | | | | |
|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Deputy Clerk | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Total | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |

| Position | Employee FTE | | | | | |
|--------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Deputy Clerk | 70% | 70% | 70% | 70% | 70% | 70% |
| Water Utility | 10% | 10% | 10% | 10% | 10% | 10% |
| Sewer Utility | 10% | 10% | 10% | 10% | 10% | 10% |
| Stormwater Utility | 10% | 10% | 10% | 10% | 10% | 10% |

General Fund Expenditures

Clerk/Elections Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Clerk/Elections | | | | | | | | |
| 51411-50110 Salary | \$ 16,948 | \$ 18,168 | \$ 19,049 | \$ 18,977 | \$ 11,491 | \$ 18,977 | \$ 19,891 | 4.82% (1) |
| 51411-50119 Election Inspector Wages | 756 | 3,393 | 1,098 | 3,000 | 1,566 | 3,000 | 3,000 | 0.00% |
| 51411-50120 FICA Tax | 1,297 | 1,462 | 1,421 | 1,452 | 965 | 1,452 | 1,522 | 4.82% (1) |
| 51411-50123 Retirement Contribution | 1,151 | 1,253 | 1,259 | 1,271 | 793 | 1,297 | 1,303 | 2.47% (1) |
| 51411-50124 Group Life Insurance Premium | 123 | 123 | 142 | 155 | 103 | 155 | 155 | 0.00% |
| 51411-50126 Travel/Training/Meetings | 732 | 527 | 657 | 1,260 | 130 | 900 | 1,260 | 0.00% |
| 51411-50127 Membership Dues | 348 | 295 | 190 | 255 | 255 | 255 | 255 | 0.00% |
| 51411-50176 Licenses & Permit Processing | 511 | 394 | 504 | 500 | 448 | 500 | 500 | 0.00% |
| 51411-50177 Equipment Maintenance | 550 | 470 | 415 | 500 | 415 | 500 | 800 | 60.00% (2) |
| 51411-50178 Election Supplies | 4,479 | 1,589 | 295 | 1,130 | 438 | 1,100 | 1,130 | 0.00% |
| Total Clerk/Elections | <u>26,895</u> | <u>27,674</u> | <u>25,030</u> | <u>28,500</u> | <u>16,604</u> | <u>28,136</u> | <u>29,816</u> | 4.61% |

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2019.
- (2) Increase in the maintenance contract with ES&S for the election equipment.

2019

Expenditure Detail - Clerk/Elections

100-51411 Clerk/Elections

50119 - Election Inspector Wages

| | |
|--|--------------|
| Election inspectors for scheduled elections and training | <u>3,000</u> |
| Total | 3,000 |

50178 - Election Supplies

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

50127 - Professional Dues

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

50177 - Equipment Maintenance

| | |
|---------------------------|------------|
| ES&S Maintenance Contract | <u>800</u> |
| Total | 800 |

50126 - 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

- Postage increase due to historical costs.
- Increase in telephone/internet contracts.

Village Hall/Facilities Maintenance Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Hall/Facilities Maintenance | | | | | | | | |
| 51710-50132 Printing/Publishing/Copies | \$ 2,771 | \$ 1,503 | \$ 4,251 | \$ 2,600 | \$ 1,984 | \$ 2,900 | \$ 2,600 | 0.00% |
| 51710-50134 Utilities | 25,446 | 26,252 | 25,766 | 24,480 | 15,944 | 23,900 | 24,480 | 0.00% |
| 51710-50135 Telephone/Internet | 2,397 | 2,656 | 3,387 | 2,590 | 2,032 | 3,000 | 2,800 | 8.11% (1) |
| 51710-50136 Office Supplies | 2,557 | 2,537 | 2,737 | 2,100 | 1,244 | 1,866 | 2,100 | 0.00% |
| 51710-50137 Postage | 978 | 2,446 | 851 | 150 | 76 | 115 | 375 | 150.00% (1) |
| 51710-50138 Equipment/Copier Maintenance | 2,039 | 1,034 | 1,305 | 2,100 | 178 | 1,100 | 2,100 | 0.00% |
| 51710-50139 Building Maintenance | <u>10,362</u> | <u>10,484</u> | <u>9,728</u> | <u>9,100</u> | <u>6,055</u> | <u>9,100</u> | <u>9,100</u> | 0.00% |
| Total Village Hall/Facilities Maintenance | <u>46,551</u> | <u>46,912</u> | <u>48,026</u> | <u>43,120</u> | <u>27,512</u> | <u>41,981</u> | <u>43,555</u> | 1.01% |

Significant Variances Explanation:

(1) Increased to reflect actual anticipated 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.

2019 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.
- Increase in office supplies based on increase in citations issued.

GENERAL FUND: MUNICIPAL COURT



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. 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 \$2,036.30 and a single plan is \$827.86.

- 1 covered by Single plan

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

| Position | Employee FTE | | | | | |
|-----------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Budget | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Court Clerk | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Municipal Judge | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |

| Position | Employee FTE | | | | | |
|-----------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Budget | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Court Clerk | 100% | 100% | 100% | 100% | 100% | 100% |
| Municipal Judge | 100% | 100% | 100% | 100% | 100% | 100% |

Court Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Court | | | | | | | | |
| 51200-50110 Salary | \$ 27,768 | \$ 28,339 | \$ 29,529 | \$ 30,919 | \$ 20,087 | \$ 30,919 | \$ 32,472 | 5.02% (1) |
| 51200-50114 Attorney Services | 17,195 | 13,156 | 14,333 | 13,000 | 9,819 | 14,700 | 15,000 | 15.38% (3) |
| 51200-50118 Judge Wages | 2,400 | 2,400 | 2,400 | 2,400 | 1,600 | 2,400 | 2,400 | 0.00% |
| 51200-50120 FICA Tax | 2,271 | 2,308 | 2,413 | 2,549 | 1,748 | 2,549 | 2,668 | 4.66% (1) |
| 51200-50121 Health Insurance Premium | 4,794 | 5,512 | 5,706 | 5,552 | 4,164 | 5,552 | 5,239 | -5.65% (2) |
| 51200-50122 Health Insurance Deductible | 300 | 900 | 900 | 300 | 438 | 438 | 300 | 0.00% |
| 51200-50123 Retirement Contribution | 1,885 | 1,865 | 2,042 | 2,072 | 1,378 | 2,072 | 2,127 | 2.67% (1) |
| 51200-50124 Group Life Insurance Premium | 167 | 154 | 186 | 207 | 138 | 207 | 207 | 0.00% |
| 51200-50125 Disability Insurance Premium | 171 | 171 | 189 | 189 | 126 | 189 | 189 | 0.00% |
| 51200-50126 Travel/Training/Meetings | 1,077 | 2,152 | 1,622 | 2,200 | 1,000 | 2,200 | 2,200 | 0.00% |
| 51200-50127 Membership/Professional Dues | 110 | 160 | 140 | 150 | 160 | 160 | 140 | -6.67% |
| 51200-50130 Prisoner Housing/Witness Fees | 3,439 | 5,103 | 4,557 | 4,600 | 3,750 | 5,625 | 5,600 | 21.74% (4) |
| 51200-50131 Support/Consulting | 3,701 | 3,813 | 3,928 | 4,045 | 4,045 | 4,045 | 4,167 | 3.02% (4) |
| 51200-50136 Office Supplies | 1,797 | 1,563 | 1,311 | 2,000 | 1,294 | 1,900 | 2,200 | 10.00% (4) |
| Total Court | <u>67,076</u> | <u>67,596</u> | <u>69,256</u> | <u>70,184</u> | <u>49,748</u> | <u>72,956</u> | <u>74,909</u> | 6.73% |

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2019.
- (2) Decrease in health insurance premiums for 2019.
- (3) Increase due to additional attorney resources anticipated for court volume.
- (4) Increased to reflect actual anticipated costs.

2019 Expenditure Detail - Court

100-51200 Court

50126 - Travel/Training/Meetings

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

50127 - Professional Dues

| | |
|--------------------|-----------|
| WMJA (Judge) | 100 |
| WMCA (Court clerk) | <u>40</u> |
| Total | 140 |

50131 - Consultants/Support

| | |
|-------------|--------------|
| Tipps Court | <u>4,167</u> |
| Total | 4,167 |

50136 - Office Supplies

| | |
|-----------------|------------|
| Office Supplies | 1,200 |
| Postage | 500 |
| Telephone | <u>500</u> |
| Total | 2,200 |

50130 - Prisoner Housing/Witness Fees

| | |
|------------------|------------|
| Prisoner Housing | 5,500 |
| Witness Fees | <u>100</u> |
| Total | 5,600 |

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

- Increased based on historical costs.

General Fund Expenditures

Legal Services Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Legal | | | | | | | | |
| 51600-50113 Counseling | \$ 32,097 | \$ 57,928 | \$ 24,085 | \$ 20,000 | \$ 28,922 | \$ 35,000 | \$ 25,000 | 25.00% (1) |
| Total Legal | <u>32,097</u> | <u>57,928</u> | <u>24,085</u> | <u>20,000</u> | <u>28,922</u> | <u>35,000</u> | <u>25,000</u> | 25.00% |

(1) Increased to reflect actual anticipated costs.

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.

2019 Goals

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

Budget Impact & Change

- CSO allocated back to Police Department.
- Various increases due to anticipated expenditures.

2019 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 10.55% of gross wages for sworn officers, 6.55% 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 \$2,036.30 and a single plan is \$827.86.

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

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

Staffing

| Position | Employee FTE | | | | | |
|-----------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant/Detective | 0.50 | 0.75 | 1.00 | 1.00 | 1.00 | 1.00 |
| Patrol Officer | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Police Clerical | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Comm. Service Officer | 0.30 | 0.40 | 0.40 | 0.00 | 0.00 | 0.25 |
| Total | 7.20 | 8.55 | 8.80 | 8.40 | 8.40 | 8.65 |

| Position | Employee FTE | | | | | |
|-----------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Police Chief | 100% | 100% | 100% | 100% | 100% | 100% |
| Lieutenant/Detective | 100% | 100% | 100% | 100% | 100% | 100% |
| Patrol Officer | 100% | 100% | 100% | 100% | 100% | 100% |
| Police Clerical | 100% | 100% | 100% | 100% | 100% | 100% |
| Comm. Service Officer | 100% | 100% | 100% | 100% | 100% | 100% |

General Fund Expenditures

Police Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Police Salaries & Benefits | | | | | | | | |
| 52110-50110 Administrative Salaries | \$ 150,342 | \$ 151,785 | \$ 169,369 | \$ 163,750 | \$ 104,188 | \$ 163,750 | \$ 172,404 | 5.28% (1) |
| 52110-50111 Patrol Salaries | 379,362 | 330,108 | 349,802 | 393,279 | 245,124 | 393,279 | 419,238 | 6.60% (1) |
| 52110-50112 Clerical Salaries | 19,035 | 18,105 | 18,074 | 18,966 | 12,318 | 18,966 | 19,728 | 4.02% (1) |
| 52110-50115 Community Service Officer Wages | 5,302 | 1,279 | - | - | - | - | 7,000 | 100.00% (2) |
| 52110-50116 Overtime | 31,478 | 45,384 | 29,500 | 25,563 | 21,830 | 32,745 | 33,539 | 31.20% (1) |
| 52110-50117 Other Payout | 5,870 | 2,667 | 3,153 | 10,971 | 508 | 3,000 | 4,000 | -63.54% (3) |
| 52110-50120 FICA | 44,262 | 40,170 | 44,681 | 46,858 | 31,946 | 46,858 | 50,124 | 6.97% (1) |
| 52110-50121 Health Insurance Premium | 128,954 | 147,253 | 176,537 | 186,611 | 123,877 | 185,816 | 161,361 | -13.53% (4) |
| 52110-50122 Health Insurance Deductible | 6,226 | 5,507 | 7,275 | 8,200 | 5,558 | 8,200 | 7,700 | -6.10% (4) |
| 52110-50123 Retirement Contribution | 54,504 | 51,399 | 60,785 | 61,041 | 41,494 | 61,041 | 63,885 | 4.66% (1) |
| 52110-50124 Group Life Insurance Premium | 1,048 | 1,039 | 959 | 1,151 | 483 | 1,151 | 1,151 | 0.00% |
| 52110-50125 Disability Insurance Premium | 2,232 | 2,161 | 2,536 | 2,637 | 1,708 | 2,637 | 2,637 | 0.00% |
| 52110-50128 Safety & Uniform Allowance | 5,003 | 5,552 | 5,364 | 4,000 | 5,127 | 5,127 | 4,000 | 0.00% |
| 52110-50129 Retiree Health Insurance Premium | 1,651 | - | - | 10,516 | 8,028 | 10,516 | 9,922 | -5.65% (4) |
| Total Police Salaries & Benefits | 835,267 | 802,409 | 868,036 | 933,544 | 602,188 | 933,086 | 956,690 | 2.48% |

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2018.
- (2) Anticipate hiring new CSO in 2019
- (3) Revised budget amount to reflect historical trends.
- (4) Decrease in health insurance premiums for 2019.

General Fund Expenditures Police Department (Cont.)

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Police Professional Development | | | | | | | | |
| 52120-50126 Travel/Training/Meetings | \$ 2,991 | \$ 6,068 | \$ 6,930 | \$ 8,700 | \$ 3,813 | \$ 6,000 | \$ 9,575 | 10.06% (1) |
| 52120-50127 Membership Dues/Books | 150 | 455 | 375 | 375 | 425 | 425 | 975 | 160.00% (2) |
| 52120-50141 Guns & Ammunition | 9,595 | 455 | 4,577 | 5,250 | 2,032 | 3,000 | 4,850 | -7.62% (3) |
| Total Police Professional Development | 12,736 | 6,978 | 11,882 | 14,325 | 6,270 | 9,425 | 15,400 | 7.50% |
| Police Administration | | | | | | | | |
| 52130-50131 Software Support | \$ 2,507 | \$ 8,527 | \$ 8,581 | \$ 10,446 | \$ 12,385 | \$ 12,385 | \$ 10,710 | 2.53% (4) |
| 52130-50135 Telephone | 4,951 | 4,048 | 3,859 | 4,064 | 2,375 | 3,562 | 4,925 | 21.19% (5) |
| 52130-50136 Office Supplies | 3,254 | 2,480 | 4,466 | 3,100 | 2,221 | 3,100 | 3,450 | 11.29% (5) |
| 52130-50142 Crime Prevention Materials | - | 590 | 639 | 500 | - | - | 500 | 0.00% |
| 52130-50143 Investigative Fees | 5,330 | 5,728 | 4,839 | 4,080 | 2,706 | 4,000 | 5,050 | 23.77% (5) |
| 52130-50147 Emergency Government | 924 | 1,208 | 489 | 1,000 | 2,579 | 3,500 | 1,000 | 0.00% |
| 52130-50164 Computer/Equipment Maintenance | 3,844 | 949 | 949 | 4,650 | 516 | 1,500 | 4,050 | -12.90% (6) |
| Total Police Administration | 20,808 | 23,529 | 23,822 | 27,840 | 22,783 | 28,047 | 29,685 | 6.63% |

Significant Variances Explanation:

- (1) Increased training scheduled in 2019, includes stipend for Chief's attendance at FBI Academy.
- (2) New membership fees expected in 2019.
- (3) Decrease due to no new handgun purchases in 2019.
- (4) Includes Trunked Radio Maintenance payment to Waukesha County. Other costs increasing.
- (5) Increased to reflect actual anticipated costs.
- (6) Decrease to reflect actual anticipated costs.

General Fund Expenditures

Police Department (Cont.)

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|--------------------|
| Police Equipment & Maintenance | | | | | | | | |
| 52140-50144 Vehicle Maintenance | \$ 5,905 | \$ 7,532 | \$ 6,889 | \$ 6,000 | \$ 5,414 | \$ 6,000 | \$ 6,000 | 0.00% |
| 52140-50145 Ballistic Vests | 7,604 | - | 958 | 2,000 | 1,093 | 1,093 | 1,000 | -50.00% |
| 52140-50146 Gas & Oil | 11,435 | 8,662 | 11,997 | 12,500 | 7,689 | 11,500 | 12,500 | 0.00% |
| 52140-50164 Computer Maintenance | 1,132 | 689 | 279 | 750 | 160 | 500 | - | -100.00% (1) |
| 52140-50300 Patrol Supplies | <u>6,908</u> | <u>1,916</u> | <u>3,029</u> | <u>3,000</u> | <u>1,102</u> | <u>2,000</u> | <u>3,000</u> | 0.00% |
| Total Police Equipment & Maintenance | <u>32,984</u> | <u>18,800</u> | <u>23,152</u> | <u>24,250</u> | <u>15,457</u> | <u>21,093</u> | <u>22,500</u> | -7.22% |
| Total Police Department | <u>901,795</u> | <u>851,716</u> | <u>926,892</u> | <u>999,959</u> | <u>646,697</u> | <u>991,651</u> | <u>1,024,275</u> | 2.43% |

Significant Variances Explanation:

(1) Consolidated account within budget.

2019

Expenditure Detail - Police Department

100-52130 Police Administration

| | |
|--|--------|
| 50131 - Software support | |
| Axon License & Data Storage | 2,823 |
| Waukesha County Trunked Radio Support | 1,436 |
| CIB-TIME System | 936 |
| Intergraph/Spillman - RMS - Net Motion | 3,142 |
| Deer Creek - CSI | 750 |
| Tipps Parking | 1,623 |
| Total | 10,710 |

| | |
|--|-------|
| 50135 - Telephone | |
| US Cellular - Air cards & Cellphones (Chief/Lt/Squads) | 3,875 |
| Office Phones - AT&T | 850 |
| Misc. | 200 |
| Total | 4,925 |

100-52120 Police Development

| | |
|--|-------|
| 50126 - Travel/Training/Meetings | |
| In-service - All Officer | 825 |
| FBI Academy - Per Diem & Uniforms | 2,000 |
| LEAP Conference - Administrative Assistant | 500 |
| Management/Supervisor Training | 750 |
| Duty Specific Training | 5,500 |
| Total | 9,575 |

| | |
|--|-----|
| 50127 - Membership Dues/Subscriptions | |
| International & WI Chief of Police & Waukesha Chiefs | 375 |
| MIU Membership | 300 |
| Lakes Firearms Membership | 250 |
| International Assoc for Property & Evidence - Officer Ratzlaff | 50 |
| Total | 975 |

| | |
|---|-------|
| 50164 - Computer/Equipment Maintenance | |
| Radar Certification | 300 |
| Radar/Laser Repairs | 500 |
| Office/Squad Computer Repair/Anti-Virus | 1,750 |
| Radio Maintenance/Programming | 1,000 |
| Misc./Radio Battery Replacement | 500 |
| Total | 4,050 |

| | |
|-------------------------|-------|
| 50136 - Office Supplies | |
| Postage | 450 |
| Ink/Printer Cartridges | 800 |
| Printing/Copies | 700 |
| Other Office Supplies | 1,500 |
| Total | 3,450 |

| | |
|---------------------------|-------|
| 50141 - Guns/Ammunition | |
| Ammunition/Supplies | 3,500 |
| Misc. Supplies | 250 |
| Taser Supplies/Cartridges | 600 |
| Handgun (1) | 500 |
| Total | 4,850 |

| | |
|-------------------------------------|-------|
| 50452 - Investigative Fees | |
| Evidence Processing Supplies | 2,000 |
| Police Tow (Zero Sum to the Budget) | 750 |
| Lexis-Nexis / Clear | 1,300 |
| Blood Draws | 1,000 |
| Total | 5,050 |

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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.

2019 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.
- Coordinate new end loader purchase
- Oversee DPW yard repaving project.

Budget Impact & Change

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

2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. 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 \$2,036.30 and a single plan is \$827.86.

- 1 covered by Single plan
- 2 covered by Family plan

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

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is \$312.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS



Staffing

| Position | Employee FTE | | | | | |
|---------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| DPW Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Service Technicians | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Seasonal | 1.00 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Total | 4.00 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |

| Position | Employee FTE | | | | | |
|---------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| DPW Supervisor | 52% | 25% | 25% | 25% | 25% | 25% |
| Water Utility | 15% | 25% | 25% | 25% | 25% | 25% |
| Sewer Utility | 14% | 25% | 25% | 25% | 25% | 25% |
| Stormwater Utility | 14% | 25% | 25% | 25% | 25% | 25% |
| TIF/CDA | 5% | 0% | 0% | 0% | 0% | 0% |
| Service Technicians | 52% | 25% | 25% | 25% | 25% | 25% |
| Water Utility | 15% | 25% | 25% | 25% | 25% | 25% |
| Sewer Utility | 14% | 25% | 25% | 25% | 25% | 25% |
| Stormwater Utility | 14% | 25% | 25% | 25% | 25% | 25% |
| TIF/CDA | 5% | 0% | 0% | 0% | 0% | 0% |
| Seasonal | 95% | 85% | 85% | 85% | 85% | 85% |
| Water Utility | 1% | 5% | 5% | 5% | 5% | 5% |
| Sewer Utility | 1% | 5% | 5% | 5% | 5% | 5% |
| Stormwater Utility | 1% | 5% | 5% | 5% | 5% | 5% |
| TIF/CDA | 1% | 0% | 0% | 0% | 0% | 0% |

General Fund Expenditures

Public Works Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| DPW Wages & Benefits | | | | | | | | |
| 54110-50108 Overtime | \$ 6,436 | \$ 11,000 | \$ 4,633 | \$ 7,805 | \$ 9,335 | \$ 12,000 | \$ 8,196 | 5.00% (1) |
| 54110-50109 Seasonal Wages | 4,095 | 5,628 | 5,386 | 4,508 | 3,850 | 6,000 | 5,304 | 17.65% (1) |
| 54110-50110 General DPW Labor | 37,089 | 32,364 | 34,644 | 36,189 | 23,132 | 36,189 | 38,187 | 5.52% (1) |
| 54110-50120 FICA | 3,727 | 3,657 | 3,391 | 3,362 | 2,901 | 3,362 | 3,588 | 6.73% (1) |
| 54110-50121 Health Insurance Premium | 14,927 | 15,917 | 14,138 | 13,745 | 10,309 | 13,745 | 12,935 | -5.90% (2) |
| 54110-50122 Health Insurance Deductible | 250 | 306 | 250 | 625 | 250 | 625 | 625 | 0.00% |
| 54110-50123 Retirement Contribution | 3,105 | 2,939 | 2,780 | 2,514 | 2,236 | 2,514 | 2,593 | 3.14% (1) |
| 54110-50124 Group Life Insurance Premium | 74 | 72 | 86 | 95 | 64 | 95 | 95 | 0.00% |
| 54110-50125 Disability Insurance Premium | 214 | 173 | 236 | 236 | 157 | 236 | 236 | 0.00% |
| 54110-50128 Safety & Uniform Allowance | 328 | 300 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 54110-50129 Retiree Health Insurance Premium | 9,079 | 7,851 | - | - | - | - | - | 0.00% |
| Total DPW Wages & Benefits | 79,324 | 80,206 | 65,826 | 69,361 | 52,516 | 75,047 | 72,039 | 3.86% |

Significant Variances Explanation:

- (1) Overtime increased due to historical trends and increase in wages.
- (2) Decrease in health insurance premiums for 2019.

General Fund Expenditures
Public Works Department (cont.)

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| DPW Administration | | | | | | | | |
| 54130-50126 Travel/Training/Meetings | \$ - | \$ 76 | \$ - | \$ 110 | \$ - | \$ - | \$ - | -100.00% (1) |
| 54130-50135 Telephone/Internet | 1,825 | 2,065 | 1,841 | 2,310 | 1,013 | 1,519 | 2,352 | 1.82% (2) |
| 54130-50150 Licensing & Testing | 256 | 334 | 234 | 220 | 99 | 220 | 220 | 0.00% |
| Total DPW Administration | 2,081 | 2,474 | 2,075 | 2,640 | 1,112 | 1,739 | 2,572 | -2.58% |
| Recreation | | | | | | | | |
| 55000-50120 FICA Tax | \$ 346 | \$ 234 | \$ 147 | \$ 200 | \$ 132 | \$ 200 | \$ 200 | 0.00% |
| 55000-50160 Park Maintenance | 12,432 | 5,406 | 3,330 | 5,000 | 3,806 | 5,000 | 5,000 | 0.00% |
| 55000-50331 Community Center Programs | 1,815 | 2,589 | 1,157 | 2,000 | 200 | 500 | 1,000 | -50.00% (3) |
| 55000-50343 Celebrations | 10,279 | 11,912 | 11,288 | 10,000 | 8,850 | 10,000 | 10,000 | 0.00% |
| 55000-50353 Softball League | 5,420 | 4,473 | 3,033 | 4,500 | 2,927 | 3,500 | 4,500 | 0.00% |
| Total Recreation | 30,291 | 24,614 | 18,955 | 21,700 | 15,915 | 19,200 | 20,700 | -4.61% |

- (1) Decrease due to utility allocation.
(2) Increase in monthly AT&T charges.
(3) Decrease due to elimination of Zumba program.

General Fund Expenditures
Public Works Department (cont.)

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

Significant Variances Explanation:

(1) Decrease reflects reduction in anticipated costs

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 | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------|
| Contingencies & Transfers | | | | | | | | |
| 80100-50130 Contingency | \$ 583 | \$ 1,835 | \$ - | \$ 15,000 | \$ 14,521 | \$ 14,521 | \$ 15,000 | 0.00% |
| Total Contingencies & Transfers | <u>583</u> | <u>1,835</u> | <u>-</u> | <u>15,000</u> | <u>14,521</u> | <u>14,521</u> | <u>15,000</u> | 0.00% |
| Insurance | | | | | | | | |
| 56000-50180 Liability | \$ 7,893 | \$ 8,389 | \$ 22,369 | \$ 20,677 | \$ 18,116 | \$ 18,166 | \$ 16,884 | -18.35% (1) |
| 56000-50181 Property | 7,056 | 5,600 | 6,737 | 4,698 | 4,513 | 4,513 | 3,356 | -28.57% (1) |
| 56000-50182 Auto | 8,344 | 7,397 | 4,491 | 4,763 | 4,456 | 4,456 | 3,402 | -28.57% (1) |
| 56000-50183 Workers Compensation | 17,529 | 19,515 | 10,655 | 16,337 | 12,081 | 12,081 | 17,504 | 7.14% (1) |
| 56000-50184 Self Insurance Deductible | 22,654 | 5,299 | - | 2,450 | - | - | 1,750 | -28.57% (1) |
| 56000-50185 Unemployment | - | - | 3,551 | 700 | - | - | 500 | -28.57% (1) |
| Total Insurance | <u>63,475</u> | <u>46,199</u> | <u>47,803</u> | <u>49,625</u> | <u>39,166</u> | <u>39,216</u> | <u>43,395</u> | -12.55% |
| Technology & Contracted Services | | | | | | | | |
| 57000-50190 Engineering Consulting Services | \$ 4,439 | \$ 710 | \$ 1,151 | \$ 1,250 | \$ 5,117 | \$ 7,000 | \$ 1,250 | 0.00% |
| 57000-50191 Fire and Rescue Services | 294,148 | 289,400 | 296,400 | 299,400 | 224,550 | 299,400 | 292,400 | -2.34% (2) |
| 57000-50192 Assessment Services | 28,372 | 31,142 | 31,329 | 26,040 | 24,190 | 26,040 | 31,000 | 19.05% (3) |
| 57000-50193 Auditing | 12,400 | 14,515 | 13,920 | 13,800 | 13,750 | 13,800 | 13,800 | 0.00% |
| 57000-50194 Animal Services (HAWs) | 1,155 | 1,155 | 1,155 | 1,155 | 1,155 | 1,155 | 1,155 | 0.00% |
| 57000-50195 Building Inspection Services | 26,656 | 23,310 | 14,386 | 12,000 | 19,316 | 28,900 | 25,000 | 108.33% (3) |
| 57000-50196 IT Support Services | 4,742 | 2,076 | 560 | 1,500 | 837 | 1,500 | 3,780 | 152.00% (3) |
| 57000-50198 Refuse and Recycling Collection | 120,664 | 102,752 | 103,121 | 112,500 | 75,119 | 112,600 | 118,000 | 4.89% (4) |
| 57000-50199 Elmbrook Senior Taxi | - | 1,000 | 1,000 | 1,030 | - | 1,030 | 1,030 | 0.00% |
| Total Technology & Contracted Services | <u>492,577</u> | <u>466,060</u> | <u>463,022</u> | <u>468,675</u> | <u>364,035</u> | <u>491,425</u> | <u>487,415</u> | 4.00% |
| Total General Fund Expenditures | <u>\$ 2,154,508</u> | <u>\$ 2,089,199</u> | <u>\$ 2,112,882</u> | <u>\$ 2,091,866</u> | <u>\$ 1,383,223</u> | <u>\$ 2,100,626</u> | <u>\$ 2,155,769</u> | 3.05% |

- (1) Changes due to revision of utility allocations.
- (2) Elimination of the CSO contract in 2019.
- (3) Increase for expected work in 2019.
- (4) Contract price increase in 2019.

Department Description

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

Today, the Butler Library is housed in a 5,900 square foot building opened in 2008, and is open 47 hours a week to serve the needs of the greater Butler community. The Library has 14 public computers with high speed internet and Microsoft Office. The Butler Library also offers a variety of programs for infants all the way up to seniors. The Library Board maintains statutory authority to allocate library funds as they see fit.

Services

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

2019 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 resources for patrons.
- Coordinate with County system on receipting of revenues.

Budget Impacts/Changes

- Decrease in wages and benefits due to turnover of Library employees.
- Reduction in numerous line items due to reorganization of Library operations and policy changes.

LIBRARY SPECIAL REVENUE FUND



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages, a decrease of 0.15% from 2018. Currently, two 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 Budget | 2017 Actual | 2018 Budget | 2018 Budget |
| Library Director | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Assistant Director | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.00 |
| Library Assistant | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 1.65 |
| Children's Services | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.00 |
| Shelver | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.00 |
| Total | 5.03 | 5.03 | 5.03 | 5.03 | 5.03 | 2.25 |

| Position | Employee FTE | | | | | |
|---------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | 2014 Actual | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 2019 Budget |
| Library Director | 100% | 100% | 100% | 100% | 100% | 100% |
| Assistant Director | 100% | 100% | 100% | 100% | 100% | 0% |
| Library Assistant | 100% | 100% | 100% | 100% | 100% | 100% |
| Children's Services | 100% | 100% | 100% | 100% | 100% | 0% |
| Shelver | 100% | 100% | 100% | 100% | 100% | 0% |

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

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property Tax (Levy) Revenue: | | | | | | | | |
| Property Tax Revenue | \$ 108,635 | \$ 112,371 | \$ 118,994 | \$ 105,308 | \$ 75,295 | \$ 105,308 | \$ 94,557 | -10.21% |
| Total Property Tax Revenue | 108,635 | 112,371 | 118,994 | 105,308 | 75,295 | 105,308 | 94,557 | -10.21% |
| Non-Property Tax Revenue: | | | | | | | | |
| Other Financing Sources | \$ 8,735 | \$ 5,127 | \$ 11,200 | \$ 9,000 | \$ 7,475 | \$ 11,212 | \$ 12,386 | 37.62% |
| Total Non-Property Tax Revenue | 8,735 | 5,127 | 11,200 | 9,000 | 7,475 | 11,212 | 12,386 | 37.62% |
| Total Revenue | \$ 117,370 | \$ 117,499 | \$ 130,194 | \$ 114,308 | \$ 82,770 | \$ 116,520 | \$ 106,943 | -6.44% |

Summary of Expenditures

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Library Salaries & Benefits | \$ 80,788 | \$ 79,192 | \$ 82,009 | \$ 74,975 | \$ 46,715 | \$ 74,742 | \$ 67,683 | -9.73% |
| Library Administration | 19,864 | 18,058 | 28,730 | 17,483 | 10,378 | 12,794 | 11,275 | -35.51% |
| Library Equipment & Maintenance | 6,121 | 6,246 | 6,550 | 10,300 | 8,213 | 12,359 | 13,250 | 28.64% |
| Library Programs & Services | 443 | 927 | 905 | 250 | 262 | 262 | 5,385 | 2054.00% |
| Library Collection | 10,155 | 13,076 | 12,000 | 11,300 | 4,204 | 6,175 | 8,350 | -26.11% |
| Library Contingency | - | - | - | - | - | - | 1,000 | 100.00% |
| Total Library Expenditures | \$ 117,370 | \$ 117,499 | \$ 130,194 | \$ 114,308 | \$ 69,771 | \$ 106,332 | \$ 106,943 | -6.44% |
| Beginning Fund Balance | \$ - | \$ - | \$ - | | | \$ - | \$ 10,188 | |
| Annual Income / (Loss) | - | - | - | | | 10,188 | - | |
| Non-cash related adjustments | - | - | - | | | - | - | |
| Ending Fund Balance | \$ - | \$ - | \$ - | | | \$ 10,188 | \$ 10,188 | |

Fund 800-Library Special Revenue Fund
Library Department

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------|
| Taxes | | | | | | | | | |
| 41110 | General Property Taxes | \$ 108,635 | \$ 112,371 | \$ 118,994 | \$ 105,308 | \$ 75,295.00 | \$ 105,308 | \$ 94,557 | -10.21% |
| Total Taxes | | 108,635 | 112,371 | 118,994 | 105,308 | 75,295 | 105,308 | 94,557 | -10.21% |
| Other Financing Sources | | | | | | | | | |
| | Intergovernmental Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,110 | 100.00% |
| 48910 | Library Fines | | | | | | | 2,200 | 100.00% |
| 48920 | Library Fees | 8,735 | 5,127 | 11,200 | 9,000 | 7,475 | 11,212 | 2,241 | -75.10% |
| 48900 | Miscellaneous Revenue | - | - | - | - | - | - | 835 | 100.00% |
| Total Other Financing Sources | | 8,735 | 5,127 | 11,200 | 9,000 | 7,475 | 11,212 | 12,386 | 37.62% |
| Total Library Fund Revenues | | \$ 117,370 | \$ 117,499 | \$ 130,194 | \$ 114,308 | \$ 82,770 | \$ 116,520 | \$ 106,943 | -6.44% |

Fund 800-Library Special Revenue Fund
Library Department

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Library Salaries & Benefits | | | | | | | | |
| 55100-50110 Library Salaries & Wages | \$ 71,493 | \$ 70,188 | \$ 72,805 | \$ 66,401 | \$ 41,282 | \$ 66,401 | \$ 60,548 | -8.81% (1) |
| 55100-50120 FICA | 5,469 | 5,451 | 5,570 | 5,080 | 3,401 | 5,080 | 4,632 | -8.82% (1) |
| 55100-50123 Retirement Contribution | 3,624 | 3,306 | 3,429 | 3,197 | 1,968 | \$ 3,197 | 2,288 | -28.44% (1) |
| 55100-50124 Group Life Insurance Premium | 202 | 247 | 205 | 297 | 64 | 64 | 214 | -27.80% (1) |
| Total Library Salaries & Benefits | 80,788 | 79,192 | 82,009 | 74,975 | 46,715 | 74,742 | 67,683 | -9.73% |

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Library Administration | | | | | | | | |
| 55200-50126 Travel/Training/Meetings | \$ 248 | \$ 168 | \$ 200 | \$ 500 | \$ 233 | \$ 500 | \$ 950 | 90.00% (2) |
| 55200-50127 Membership Dues | - | - | - | - | - | - | 125 | 100.00% (3) |
| 55200-50134 Utilities | 10,283 | 9,659 | 11,000 | 11,000 | 3,918 | 5,877 | 8,000 | -27.27% (4) |
| 55200-50135 Telephone/Internet | 282 | 300 | 400 | 350 | 105 | \$ 200 | 1,550 | 342.86% (5) |
| 55200-50136 Office Supplies | 4,171 | 3,645 | 2,500 | 1,000 | 1,620 | 1,700 | 600 | -40.00% (4) |
| 55200-50137 Postage | 29 | 46 | 75 | 50 | 10 | \$ 25 | 50 | 0.00% |
| 55200-50161 Bridges Fees/System Fees | 4,851 | 4,242 | 3,514 | 4,583 | 4,492 | 4,492 | - | -100.00% |
| Expenses | - | - | 11,041 | - | - | - | - | 0.00% |
| Total Library Administration | 19,864 | 18,058 | 28,730 | 17,483 | 10,378 | 12,794 | 11,275 | -35.51% |

Significant Variances Explanation:

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

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

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Library Equipment & Maintenance | | | | | | | | |
| 55300-50162 Contracted Service | \$ 3,159 | \$ 4,135 | \$ 4,000 | \$ 7,100 | \$ 6,340 | \$ 9,509 | \$ 9,250 | 30.28% (1) |
| 55300-50163 Technology Maintenance | 1,622 | 538 | 1,000 | 2,000 | 1,286 | 2,000 | 2,000 | 0.00% |
| 55300-50164 Computer/Equipment Maintenance | 765 | 944 | 1,000 | - | - | - | 200 | 100.00% (2) |
| 55300-50165 Copier Maintenance | 229 | - | 250 | 900 | 554 | 850 | 900 | 0.00% |
| 55300-50166 Material Processing/Repair | 183 | 396 | - | - | - | - | 600 | 100.00% (2) |
| 55300-50167 Housekeeping supplies | 162 | 234 | 300 | 300 | 33 | - | 300 | 0.00% |
| Total Library Equipment & Maintenance | 6,121 | 6,246 | 6,550 | 10,300 | 8,213 | 12,359 | 13,250 | 28.64% |
| Library Programs & Services | | | | | | | | |
| 55400-50168 E-Book Contribution | \$ 286.00 | \$ 286.00 | \$ 229.00 | \$ - | \$ - | \$ - | \$ 537.00 | 100.00% (2) |
| 55400-50169 Shared Databases/Licenses | - | 376 | 376 | - | - | - | 460 | 100.00% (2) |
| 55400-50170 Special Event Programming | 85 | - | - | - | - | - | 300 | 0.00% |
| 55400-50171 Programs - Adult | - | 9 | - | - | - | - | - | 0.00% |
| 55400-50172 Patron Programs | 72 | 256 | 300 | 250 | 262 | 262 | 485 | 94.00% (2) |
| 55400-50179 Café Member Charges | - | - | - | - | - | - | 3,603 | 100.00% (2) |
| Total Library Programs & Services | 443 | 927 | 905 | 250 | 262 | 262 | 5,385 | 2054.00% |
| Library Collection | | | | | | | | |
| 55500-50170 DVD - Adult | \$ 3,030.5 | \$ 3,996.4 | \$ 4,000.0 | \$ 2,000.0 | \$ 1,265.9 | \$ 1,898.0 | \$ - | -100.00% |
| 55500-50171 Magazines/Newspaper | - | - | - | 300 | 264 | 264 | 850 | 183.33% (3) |
| 55500-50173 Adult Collection | 6,353 | 7,595 | 4,900 | 4,000 | 744 | 1,116 | 3,000 | -25.00% |
| 55500-50174 Youth Collection | 772 | 1,484 | 3,100 | 4,000 | 531 | 800 | 4,500 | 12.50% |
| 55500-50175 DVD - Children | - | - | - | 1,000 | 1,398 | 2,097 | - | -100.00% |
| Total Library Collection | 10,155 | 13,076 | 12,000 | 11,300 | 4,204 | 6,175 | 8,350 | -26.11% |
| Contingencies & Transfers | | | | | | | | |
| 80100-50130 Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | 100.00% (4) |
| Total Contingencies & Transfers | - | - | - | - | - | - | 1,000 | 100.00% |
| Total Library Department | 117,370 | 117,499 | 130,194 | 114,308 | 69,771 | 106,332 | 106,943 | -6.44% |

Significant Variances Explanation:

- (1) Increase due actual anticipated expenditure, and additional contracts associated with the Library.
- (2) New account allocation.
- (3) Additional purchases to be made in 2019.
- (4) New account in 2019.

Department Description

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

Butler currently has \$3,589,385 outstanding principal and interest payment due through 2038.

- \$850,713 Water Utility
- \$228,388 Stormwater Utility
- \$3,183,160 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 2018 equalized value is \$257,936,700 which creates a debt limit of \$12,896,835. The Village's total general obligation outstanding debt is \$3,183,160.

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

Budget Impact/Changes

- Under the State of Wisconsin Municipal Levy Limits, municipalities may exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. The levy includes \$424,272 for the payment of General Obligation Debt.
- New debt added in 2018 for road and utility infrastructure replacement. Debt is allocated towards the general fund. All utility projects associated with this project were paid for in cash.
- Debt service expenditures decreased due to the payoff of the TIF debt obligations.

Debt Service Fund

Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property Tax (Lewy) Revenue: | | | | | | | | |
| Property Tax Revenue | \$ 283,439 | \$ 280,039 | \$ 365,149 | \$ 391,534 | \$ 279,947 | \$ 391,534 | \$ 424,272 | 8.36% |
| Total Property Tax Revenue | 283,439 | 280,039 | 365,149 | 391,534 | 279,947 | 391,534 | 424,272 | 8.36% |
| Non-Property Tax Revenue: | | | | | | | | |
| Other Financing Sources | 611,377 | 411,722 | 430,907 | 309,331 | 510 | 309,631 | 500 | -99.84% |
| Total Non-Property Tax Revenue | 611,377 | 411,722 | 430,907 | 309,331 | 510 | 309,631 | 500 | -99.84% |
| Total Revenue | \$ 894,816 | \$ 691,761 | \$ 796,056 | \$ 700,865 | \$ 280,457 | \$ 701,165 | \$ 424,772 | -39.39% |

Summary of Expenditures

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Debt Service | \$ 895,090 | \$ 712,868 | \$ 798,189 | \$ 700,865 | \$ 414,670 | \$ 700,865 | \$ 424,772 | -39.39% |
| Total Debt Service Expenditures | \$ 895,090 | \$ 712,868 | \$ 798,189 | \$ 700,865 | \$ 414,670 | \$ 700,865 | \$ 424,772 | -39.39% |
| Beginning Fund Balance | \$ 82,247 | \$ 81,225 | \$ 60,118 | \$ 57,985 | | \$ 57,985 | \$ 58,285 | |
| Annual Income / (Loss) | (1,022) | (21,107) | (2,133) | - | | 300 | - | |
| Non-cash related adjustments | - | - | - | - | | - | - | |
| Ending Fund Balance | \$ 81,225 | \$ 60,118 | \$ 57,985 | \$ 57,985 | | \$ 58,285 | \$ 58,285 | |
| Ending Fund Balance | \$ 81,225 | \$ 60,118 | \$ 57,985 | | | | | |
| Nonspendable | | | | | | | | |
| Restricted | 81,225 | 60,118 | 57,985 | | | | | |
| Committed | - | - | - | | | | | |
| Assigned | - | - | - | | | | | |
| Unassigned | - | - | - | | | | | |

Fund 601 - Debt Service Fund Revenues
Debt Service

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Taxes | | | | | | | | | |
| 41110 | General Property Taxes | \$ 283,439 | \$ 280,039 | \$ 365,149 | \$ 391,534 | \$ 279,947 | \$ 391,534 | \$ 424,272 | 8.36% |
| Total Taxes | | 283,439 | 280,039 | 365,149 | 391,534 | 279,947 | 391,534 | 424,272 | 8.36% |
| Other Financing Sources | | | | | | | | | |
| 48220 | Interest Income | 226 | 206 | 441 | 300 | 510 | 600 | 500 | 66.67% |
| 49101 | Transfer from Other Funds | 194,063 | - | 430,466 | - | - | - | - | 0.00% |
| 49200 | Intergovernmental/Misc | 417,088 | 411,516 | - | 309,031 | - | 309,031 | - | -100.00% |
| Total Other Financing Sources | | 611,377 | 411,722 | 430,907 | 309,331 | 510 | 309,631 | 500 | -99.84% |
| Total Debt Service Fund Revenue | | \$ 894,816 | \$ 691,761 | \$ 796,056 | \$ 700,865 | \$ 280,457 | \$ 701,165 | \$ 424,772 | -39.39% |

Fund 601 - Debt Service Fund Expenditures
Debt Service

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------|
| Debt Service | | | | | | | | | |
| 60100-50415 | Principal & Advances Paid | \$ 777,085 | \$ 617,575 | \$ 698,122 | \$ 608,683 | \$ 333,893 | \$ 608,683 | \$ 339,272 | -44.26% |
| 60100-50427 | Interest Expense | 118,005 | 95,293 | 100,067 | 92,182 | 80,777 | 92,182 | 85,500 | -7.25% |
| Total Debt Service Fund Expenditures | | <u>\$ 895,090</u> | <u>\$ 712,868</u> | <u>\$ 798,189</u> | <u>\$ 700,865</u> | <u>\$ 414,670</u> | <u>\$ 700,865</u> | <u>\$ 424,772</u> | -39.39% |

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 2019 projects include cash payments from the sewer and storm water utilities that are accounted for in those specific utility budgets.

Fund 900 - Borrowed Money Fund

Summary of Revenues & Expenditures

| Account | Account Name | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------|---------------------------------|-------------------|-------------------|-------------------|----------------|-------------------|-------------------|--------------------|
| Revenues | | | | | | | | |
| 48220 | Investment income | \$ 2,553 | \$ 7,831 | \$ 5,000 | \$ 11,144 | \$ 15,000 | \$ 7,000 | 40.00% |
| 49100 | Debt proceeds | 1,023,752 | 436,538 | 1,283,820 | 1,043,665 | 1,043,665 | 1,229,748 | -4.21% |
| 48900 | 3rd Party Reimbursements | - | - | - | - | 15,000 | 40,000 | 100.00% |
| | Total Revenue | 1,026,305 | 444,369 | 1,288,820 | 1,054,809 | 1,073,665 | 1,276,748 | -0.94% |
| General & Capital Expenditures | | | | | | | | |
| 30004-50425 | Sewer Rehab Projects | \$ 2,538 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.000% |
| 40005-50417 | Stormwater Abatement Projects | 3,072 | - | - | - | - | - | 0.000% |
| 54310-50159 | Street Reconstuction | 694,887 | 1,288,820 | 395,444 | 59,219 | 900,000 | 809,496 | 104.71% |
| 60002-50651 | Water Main Replacement Projects | - | - | - | - | - | 445,252 | 100.00% |
| 54310-50130 | Misc Project Costs | - | - | 189 | - | - | - | -100.00% |
| 71029-50900 | Cost of Debt Issuance | - | 21,760 | - | - | 21,500 | 22,000 | 100.00% |
| | Total Expenditures | <u>700,497</u> | <u>1,310,580</u> | <u>395,633</u> | <u>59,219</u> | <u>921,500</u> | <u>1,276,748</u> | 222.71% |
| | Beginning Fund Balance | \$ - | \$ 273,242 | \$ 325,808 | | \$ 273,242 | \$ 425,407 | |
| | Annual Income / (Loss) | 273,242 | 26,976 | - | | 152,165 | - | |
| | Fund balance adjustment | - | - | - | | - | - | |
| | Applied surplus | - | - | - | | - | - | |
| | Ending Fund Balance | <u>\$ 273,242</u> | <u>\$ 300,218</u> | <u>\$ 325,808</u> | | <u>\$ 425,407</u> | <u>\$ 425,407</u> | |
| | Ending Fund Balance | \$ 425,407 | \$ 300,218 | | | | | |
| | Nonspendable | | | | | | | |
| | Restricted | 273,242 | 300,218 | | | | | |
| | Committed | - | - | | | | | |
| | Assigned | - | - | | | | | |
| | Unassigned | - | - | | | | | |

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 decreases slightly for the EAB management program, provided the Village once again receives the Urban Forestry Grant from the Department of Natural Resources.
- New in 2019: Utilizing the Levy Credit for the closure of the TIF Fund, the funding for the Capital Projects Fund is provided for by the tax levy.

Capital Fund

Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Property Tax (Levy) Revenue: | | | | | | | | |
| Capital Equipment | \$ 75,434 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 181,050 | 0.00% |
| Total Property Tax Revenue | 75,434 | - | - | - | - | - | 181,050 | 0.00% |
| Non-Property Tax Revenue: | | | | | | | | |
| Intergovernmental Revenue | - | 9,907 | 2,345 | 6,005 | - | 6,005 | 5,000 | 0.00% |
| Other Financing Sources | - | - | 2,079 | 1,131 | - | - | 2,500 | 0.00% |
| Total Non-Property Tax Revenue: | - | 9,907 | 4,424 | 7,136 | - | 6,005 | 7,500 | 5.10% |
| Total Revenue | \$ 75,434 | \$ 9,907 | \$ 4,424 | \$ 7,136 | \$ - | \$ 6,005 | \$ 188,550 | 2542.24% |

Summary of Expenditures

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Hall | \$ - | \$ 9,122 | \$ 10,669 | \$ 1,100 | \$ 1,056 | \$ 1,056 | \$ 8,600 | 681.82% |
| Public Safety | 48,300 | 12,902 | 54,255 | - | - | - | 36,200 | 100.00% |
| Public Works | 229,500 | 26,730 | 20,487 | 53,936 | 48,676 | 53,482 | 143,750 | 166.52% |
| Library | - | 3,727 | 922 | - | - | - | - | 0.00% |
| Total Capital Equipment Expenditures | \$ 277,800 | \$ 52,480 | \$ 86,332 | \$ 55,036 | \$ 49,732 | \$ 54,538 | \$ 188,550 | 242.60% |
| Beginning Fund Balance | \$ 493,678 | \$ 332,450 | \$ 330,892 | \$ 237,463 | | \$ 189,564 | \$ 141,031 | |
| Annual Income / (Loss) | (161,228) | (1,558) | (93,429) | (47,900) | | (48,533) | - | |
| Applied Budget Surplus | - | - | - | - | | - | - | |
| Ending Fund Balance | \$ 332,450 | \$ 330,892 | \$ 237,463 | \$ 189,564 | | \$ 141,031 | \$ 141,031 | |
| Ending Fund Balance | \$ 332,450 | \$ 330,892 | \$ 237,463 | | | | | |
| Nonspendable | - | - | - | | | | | |
| Restricted | 14,843 | - | - | | | | | |
| Committed | 317,607 | 330,892 | 273,463 | | | | | |
| Assigned | - | - | - | | | | | |
| Unassigned | - | - | - | | | | | |

Fund 701 - Capital Fund Revenues
Capital Fund

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-----------------------------------|---------------------------|-------------------|------------------|-----------------|-----------------|-----------------|-------------------|-------------------|--------------------|
| Taxes | | | | | | | | | |
| 41110 | General Property Taxes | \$ 75,434 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 181,050 | 0.00% |
| Total Taxes | | 75,434 | - | - | - | - | - | 181,050 | 0.00% |
| Intergovernmental Revenue | | | | | | | | | |
| | Capital related grants | - | 9,907 | 2,345 | 6,005 | - | 6,005 | 5,000 | -16.74% |
| Total Intergovernmental Revenue | | - | 9,907 | 2,345 | 6,005 | - | 6,005 | 5,000 | -16.74% |
| Other Financing Sources: | | | | | | | | | |
| 48220 | Interest Income | 1,468 | 1,236 | 2,079 | 1,131 | 2,753 | 3,500 | 2,500 | 121.04% |
| 49100 | Debt Proceeds | 173,376 | - | - | - | - | - | - | 0.00% |
| 49101 | Transfer from other funds | 28,875 | - | - | - | - | - | - | 0.00% |
| | Surplus Applied | - | - | - | - | - | - | - | 0.00% |
| Total Other Financing Sources | | 203,719 | 1,236 | 2,079 | 1,131 | 2,753 | 3,500 | 2,500 | 121.04% |
| Total Capital Fund Revenue | | \$ 279,153 | \$ 11,144 | \$ 4,424 | \$ 7,136 | \$ 2,753 | \$ 9,505 | \$ 188,550 | 2542.24% |

Capital Fund Expenditures

Capital Purchases

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Village Hall - Capital | | | | | | | | |
| 70300-50725 Technology Upgrades | \$ - | \$ 1,352 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 70300-50726 Election Equipment | - | - | 1,056 | 1,100 | 1,056 | 1,056 | 1,100 | 0.00% |
| 70300-50729 Strategic Plan Update | - | - | - | - | - | - | 7,500 | 100.00% |
| 70300-50728 Recodification of Municipal Code | - | 7,770 | 9,613 | - | - | - | - | 0.00% |
| Total Village Hall - Capital | - | 9,122 | 10,669 | 1,100 | 1,056 | 1,056 | 8,600 | 681.82% |
| Public Safety - Capital | | | | | | | | |
| 70100-50711 Replacement Squad | \$ 26,000 | \$ - | \$ 39,140 | \$ - | \$ - | \$ - | \$ 32,000 | 100.00% |
| 70100-50712 Squad Change Over | 6,500 | - | - | - | - | - | 4,200 | 100.00% |
| 70100-50713 Parking Meters | 2,000 | - | - | - | - | - | - | 0.00% |
| 70100-50716 Interview Room Camera Upgrades | 3,500 | - | - | - | - | - | - | 0.00% |
| 70100-50721 Turnout Gear Replacement | 10,300 | - | - | - | - | - | - | 0.00% |
| 70100-50725 Technology Upgrades | - | 7,621 | 3,800 | - | - | - | - | 0.00% |
| Garage Door Upgrades | - | 2,500 | - | - | - | - | - | 0.00% |
| 70100-50726 Misc Capital - Police | - | 2,781 | 11,315 | - | - | - | - | 0.00% |
| Total Public Safety - Capital | 48,300 | 12,902 | 54,255 | - | - | - | 36,200 | 100.00% |

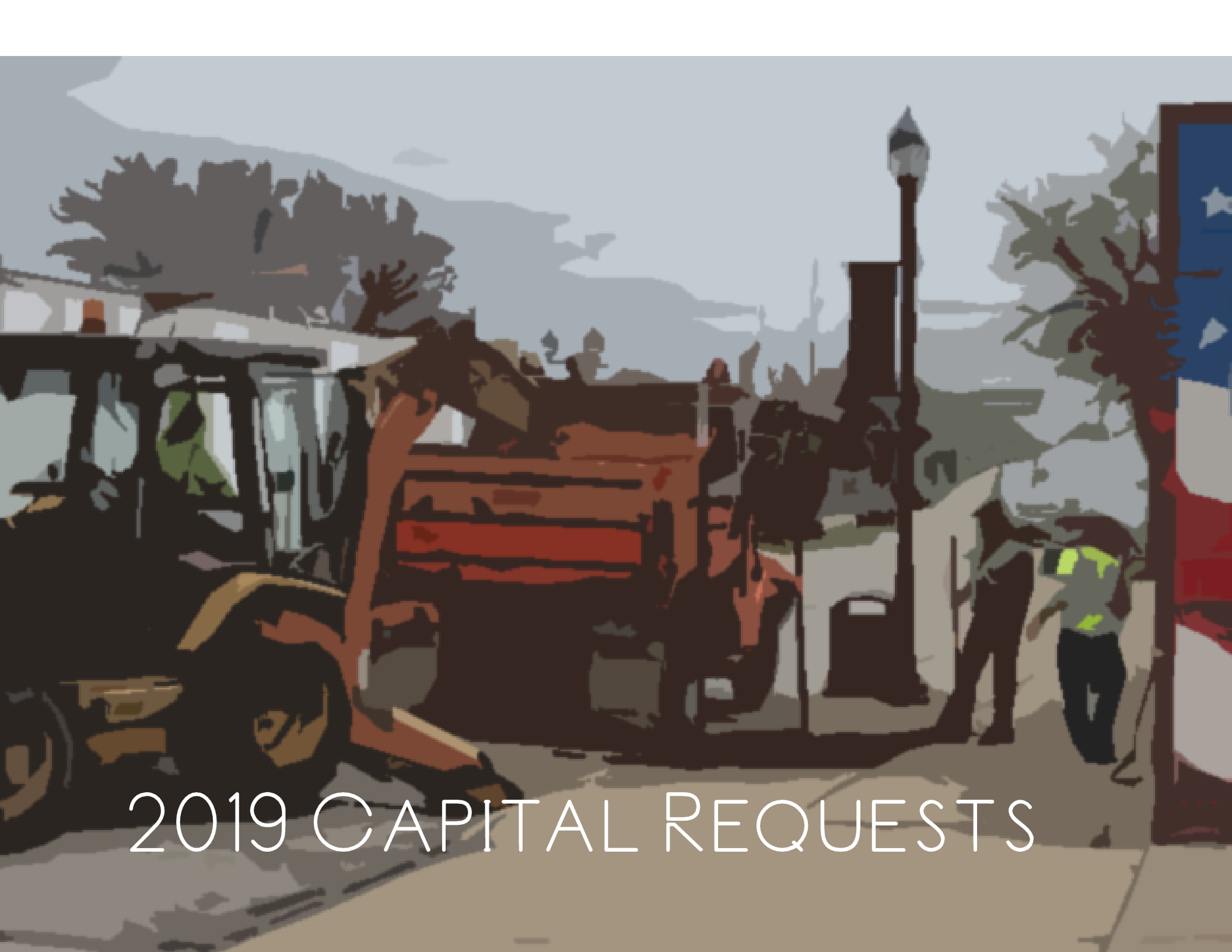
Capital Fund Expenditures
Capital Purchases (cont.)

| Account Name | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|-------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|
| DPW | | | | | | | | |
| 70200-50731 Garage Door Updates | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 70200-50732 1-Ton Truck (#302) | 35,000 | - | - | - | - | - | - | 0.00% |
| 70200-50733 Water Meter Reading Upgrade | 15,000 | - | - | - | - | - | - | 0.00% |
| 70200-50734 Multi-Year Road Replacement | 85,000 | - | - | - | - | - | - | 0.00% |
| 70200-50735 Community Building Parking Lot Pavement | 75,000 | - | - | - | - | - | - | 0.00% |
| 70200-50736 Misc. Capital | 5,000 | - | - | - | - | - | - | 0.00% |
| 70200-50737 DPW Facility Security Cameras | 9,500 | - | - | - | - | - | - | 0.00% |
| 70200-50742 DPW Endloader | - | - | - | - | - | - | 33,750 | 100.00% |
| 70200-50739 DPW Facility Improvements | - | 6,822 | 4,804 | 3,625 | 2,954 | 2,954 | - | -100.00% |
| 70200-50740 Emerald Ash Borer Management | - | 19,907 | 15,683 | 12,011 | 7,529 | 12,000 | 10,000 | -16.74% |
| 70200-50741 Generator | - | - | - | 8,300 | 8,528 | 8,528 | - | -100.00% |
| 70200-50738 Community Building Upgrades | - | - | - | 30,000 | 29,665 | 30,000 | 100,000 | 233.33% |
| Total DPW - Capital | 229,500 | 26,730 | 20,487 | 53,936 | 48,676 | 53,482 | 143,750 | 166.52% |
| Library - Capital | | | | | | | | |
| 70500-50725 Technology Upgrades | \$ - | \$ 3,727 | \$ 922 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Library - Capital | - | 3,727 | 922 | - | - | - | - | 0.00% |
| Total Capital Fund Expenditures | \$ 277,800 | \$ 52,480 | \$ 86,332 | \$ 55,036 | \$ 49,732 | \$ 54,538 | \$ 188,550 | 242.60% |

Future Capital Fund Expenditures Plan

Capital Purchases

| Capital Project Requests | | Fund Allocation % | | | | Fund Allocation \$ | | | | Budget Year | | | | | |
|--|------------|-------------------|-------|-------|-------|--------------------|------------|-----------|-----------|-------------|------|------|------|------|------|
| | Estimate | Capital | Water | Sewer | Storm | Capital | Water | Sewer | Storm | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Police Department | | | | | | | | | | | | | | | |
| Squad Car + Changover | \$ 45,000 | 100% | | | | \$ 45,000 | | | | X | | | | | |
| Technology Upgrades | \$ 3,000 | 100% | | | | \$ 3,000 | | | | | X | | | | |
| Squad Car + Changover | \$ 45,000 | 100% | | | | \$ 45,000 | | | | | | X | | | |
| Squad Car + Changover | \$ 45,000 | 100% | | | | \$ 45,000 | | | | | | | | X | |
| Total Future Capital Expenditures | \$ 138,000 | | | | | \$ 138,000 | | | | | | | | | |
| Admin Department | | | | | | | | | | | | | | | |
| Community Building Remodel | \$ 100,000 | 100% | | | | \$ 100,000 | | | | X | | | | | |
| Community Pavilion Paving | \$ 10,000 | 100% | | | | \$ 10,000 | | | | | X | | | | |
| Digital Sign at VH | \$ 15,000 | 50% | 17% | 17% | 17% | \$ 7,500 | \$ 2,490 | \$ 2,490 | \$ 2,490 | | X | | | | |
| Paint VH | \$ 5,000 | 25% | 25% | 25% | 25% | \$ 1,250 | \$ 1,250 | \$ 1,250 | \$ 1,250 | | X | | | | |
| Administrative Office Computers | \$ 2,000 | 45% | 20% | 20% | 15% | \$ 900 | \$ 400 | \$ 400 | \$ 300 | | X | | X | | X |
| Strategic Plan | \$ 10,000 | 75% | 15% | 5% | 5% | \$ 7,500 | \$ 1,500 | \$ 500 | \$ 500 | X | | | | | |
| New Banners/Christmas Décor on Hampton | \$ 6,000 | 100% | | | | \$ 6,000 | | | | | X | | | | |
| Total Future Capital Expenditures | \$ 148,000 | | | | | \$ 133,150 | \$ 5,640 | \$ 4,640 | \$ 4,540 | | | | | | |
| Public Works Department | | | | | | | | | | | | | | | |
| High Lift Truck | \$ 135,000 | 60% | 20% | 10% | 10% | \$ 81,000 | \$ 27,000 | \$ 13,500 | \$ 13,500 | | X | X | | | |
| Endloader | \$ 135,000 | 25% | 25% | 25% | 25% | \$ 33,750 | \$ 33,750 | \$ 33,750 | \$ 33,750 | X | | | | | |
| Paint Water Tower | \$ 100,000 | | 100% | | | \$ 100,000 | | | | X | | | | | |
| Trimble Utility Billing Interface | \$ 6,500 | | 75% | 15% | 10% | \$ 4,875 | \$ 975 | \$ 650 | \$ 650 | X | | | | | |
| Trimble Handheld | \$ 8,000 | | 75% | 15% | 10% | \$ 6,000 | \$ 1,200 | \$ 800 | \$ 800 | X | | | | | |
| Zero Turn Lawnmower | \$ 15,000 | | | | | | | | | | | X | | | |
| Total Future Capital Expenditures | \$ 399,500 | | | | | \$ 114,750 | \$ 171,625 | \$ 49,425 | \$ 48,700 | | | | | | |
| Fire Department | | | | | | | | | | | | | | | |
| Ambulance | \$ 150,000 | 100% | | | | \$ 150,000 | | | | | X | | | | |
| Total Future Capital Expenditures | \$ 579,000 | | | | | \$ 150,000 | | | | | | | | | |



2019 CAPITAL REQUESTS

CAPITAL REQUEST: STRATEGIC PLAN CREATION



| <u>Department</u> | <u>Total Cost</u> | <u>Capital Fund</u> | <u>Water Utility</u> | <u>Sewer Utility</u> | <u>Stormwater Utility</u> |
|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------------|
| Administrative | \$10,000 | \$7,500 (75%) | \$1,500 (15%) | \$500 (5%) | \$500 (5%) |

Request Description:

The Village has operated for years without a long-term strategic plan to guide the decisions and policies of the Board and employees. After the business community survey was completed in conjunction with UW-Extension, the Village Board determined that the time to initiate a comprehensive strategic plan was now. This request is for the funding of a consultant to guide the Village through the planning process. This request is allocated to the utility funds as outlined above. A Request for Proposals will be distributed in early 2019 after which the Board will interview and select a consultant. It is anticipated that the process will be completed by fall 2019.

Long Term Financial Impact: At this time the long-term financial impacts of the strategic plan are unknown. Policy and/or financing decisions made in the plan will be evaluated on an annual basis by the village Board.

CAPITAL REQUEST: SQUAD CAR REPLACEMENT & CHANGEOVER



| <u>Department</u> | <u>Total Cost</u> | <u>Capital Fund</u> | <u>Water Utility</u> | <u>Sewer Utility</u> | <u>Stormwater Utility</u> |
|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------------|
| Police | \$36,000 | \$36,000 (100%) | \$0 | \$0 | \$0 |

Request Description:

One police patrol vehicle will be five years old and each will have over 100,000 miles on it. This vehicle is used for patrol purposes three shifts a day, 365 days a year. The new patrol vehicle will be a Ford Explorer SUV, similar to the one purchased in 2015.

CAPITAL REQUEST: ENDLOADER



| <u>Department</u> | <u>Total Cost</u> | <u>Capital Fund</u> | <u>Water Utility</u> | <u>Sewer Utility</u> | <u>Stormwater Utility</u> |
|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------------|
| Public Works | \$135,000 | \$33,750 (25%) | \$33,750 (25%) | \$33,750 (25%) | \$33,750 (25%) |

Request Description:

The current endloader (backhoe) was purchased in 1989 and has reached its useful life. This piece of equipment is one of the most used and abused pieces of Public Works equipment. This request is for the purchase of a new unit. Public Works will speck out and test available units in January and make a purchase decision shortly thereafter.

Long Term Financial Impact: Immediate maintenance costs are expected to decline with a new unit. Long-term maintenance costs are expected.



CAPITAL REQUEST: EAB MANAGEMENT PROGRAM



| <u>Department</u> | <u>Total Cost</u> | <u>Capital Fund</u> | <u>Water Utility</u> | <u>Sewer Utility</u> | <u>Stormwater Utility</u> |
|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------------|
| Public Works | \$10,000 | \$10,000 (100%) | \$0 | \$0 | \$0 |

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 2019, our plan calls for the treatment (trunk injections), removal of infected trees in Frontier Park, replanting of approx. 50 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 (\$5,000) 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



| <u>Department</u> | <u>Total Cost</u> | <u>Capital Fund</u> | <u>Water Utility</u> | <u>Sewer Utility</u> | <u>Stormwater Utility</u> |
|-------------------|-------------------|---------------------|----------------------|----------------------|---------------------------|
| Administrative | \$100,000 | \$100,000 (100%) | \$0 | \$0 | \$0 |



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. In 2018, the roof at the community building, along with the pavilion, beer stand, and lions garage were replaced. In mid-2018 the Village entered into a design agreement with Zimmerman Architectural Studios. The anticipated project includes a remodel of the kitchen and bathroom, new flooring, lights, paint, and windows. The project is expected to be bid in early 2019.

Long Term Financial Impact: Regular and routine building maintenance, but we also plan on hiring a compliance inspector to ensure that parties clean up after themselves and are following the rules of the rental agreement. This cost is unknown at this time.

Department Description

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

Rates: Water Utility rates are determined by the Wisconsin Public Service Commission (PSC). In 2018, the Village began a case with the PSC to determine new water utility rates and we anticipate a hearing with the PSC in 2019. The 2019 Budget was created using existing rates.

Services

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

2019 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 increase application case with the Wisconsin Public Service Commission.
- Transition billing software and meter reading devices.

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 cash financed capital purchases (painting water tower, allocation for misc. capital purchases).
- 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>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Budget</u> | <u>2019 Budget</u> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Village Administrator | 20% | 20% | 20% | 20% | 20% |
| Finance Manager | 20% | 20% | 20% | 20% | 20% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

Fund 200 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Water Utility Revenue | \$ 478,794 | \$ 479,324 | \$ 473,350 | \$ 557,912 | \$ 185,218 | \$ 470,008 | \$ 635,581 | 13.92% |
| Total Water Operating Revenue | 478,794 | 479,324 | 473,350 | 557,912 | 185,218 | 470,008 | 635,581 | 13.92% |

Summary of Expenses

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | \$ 84,253 | \$ 84,170 | \$ 96,022 | \$ 92,020 | \$ 59,483 | \$ 87,510 | \$ 101,360 | 10.15% |
| Administrative & General Expenses | 294,891 | 256,293 | 264,382 | 304,419 | 147,371 | 254,419 | 268,296 | -11.87% |
| Maintenance Expenses | 43,118 | 66,026 | 68,825 | 81,624 | 36,285 | 80,650 | 74,150 | -9.16% |
| Debt Service | 42,366 | 45,316 | 96,078 | 45,525 | 45,525 | 45,525 | 44,775 | -1.65% |
| Capital Expenses | - | - | 693 | 34,325 | 49,096 | 52,000 | 147,000 | 328.26% |
| Total Water Operating Expenses | 464,628 | 451,805 | 526,001 | 557,912 | 337,760 | 520,104 | 635,581 | 13.92% |
| Net Position - Beginnig of Year | \$ 1,825,926 | \$ 1,852,826 | \$ 1,878,134 | \$ 1,829,973 | | \$ 1,829,973 | \$ 1,779,878 | |
| Change in Net Position | 26,900 | 25,308 | (48,161) | - | | (50,095) | 0 | |
| Net Position - End of Year | \$ 1,852,826 | \$ 1,878,134 | \$ 1,829,973 | \$ 1,829,973 | | \$ 1,779,878 | \$ 1,779,878 | |
| Total Net Position | \$ 1,852,826 | \$ 1,878,134 | \$ 1,829,973 | \$ 1,829,973 | | \$ 1,779,878 | \$ 1,779,878 | |
| Net investment in capital assets | 1,203,118 | 1,178,939 | 893,855 | - | | - | - | |
| Restricted for equipment replacement | - | - | - | - | | - | - | |
| Restricted for pensions | 10,895 | - | - | - | | - | - | |
| Unrestricted | 638,813 | 699,195 | 936,118 | - | | - | - | |

Fund 200 - Water Utility Fund

Revenue Summary

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Water Utility Revenue | | | | | | | | |
| 04611 Water Sales - Residential | \$ 108,334 | \$ 109,693 | \$ 108,654 | \$ 104,000 | \$ 52,561 | \$ 105,123 | \$ 105,123 | 1.08% X |
| 04612 Water Sales - Commercial | 90,060 | 87,050 | 83,141 | 83,000 | 40,352 | 80,703 | 80,703 | -2.77% X |
| 04613 Water Sales - Industrial | 99,311 | 103,451 | 103,009 | 92,000 | 49,044 | 98,088 | 98,088 | 6.62% X |
| 04640 Water Sales - Public Authority | 656 | 653 | 659 | 700 | 368 | 735 | 735 | 5.03% X |
| 04630 Public Fire Protection | 149,404 | 149,352 | 149,724 | 146,000 | 21,338 | 149,493 | 149,493 | 2.39% X |
| 04620 Private Fire Protection | 19,346 | 19,692 | 19,692 | 19,600 | 9,846 | 19,692 | 19,692 | 0.47% X |
| 04700 Penalties & Late Charges | 1,612 | 4,278 | 3,290 | 1,000 | 414 | 1,000 | 1,000 | 0.00% |
| 04710 Services/3rd-Party Reimbursements | 5,214 | 352 | 351 | 600 | 10,074 | 10,074 | 600 | 0.00% |
| 04190 Interest Income | 107 | 54 | 80 | 100 | 35 | 100 | 100 | 0.00% |
| 04720 Rents from Water Services | 4,749 | 4,750 | 4,751 | 5,000 | 1,188 | 5,000 | 5,000 | 0.00% |
| 04430 Surplus Applied | - | - | - | 105,912 | - | - | 175,047 | 65.28% |
| Total Water Utility Revenue | <u>478,794</u> | <u>479,324</u> | <u>473,350</u> | <u>557,912</u> | <u>185,218</u> | <u>470,008</u> | <u>635,581</u> | 13.92% |

X = The Wisconsin Public Service Commission (PSC) is currently reviewing water rates for the Village of Butler. It is anticipated that at some point in 2019, the PSC will authorize a rate increase for the Village. That amount is unknown at this time.

Fund 200 - Water Utility Fund

Expense Summary

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | | | | | | | | |
| 60000-50920 Administrative & General Salaries | \$ 23,516 | \$ 24,488 | \$ 25,329 | \$ 26,568 | \$ 16,607 | \$ 24,913 | \$ 29,888 | 12.49% (1) |
| 60000-50110 DPW Labor | 35,308 | 33,182 | 39,578 | 39,056 | 24,135 | 36,203 | 40,704 | 4.22% (1) |
| 60000-50120 FICA | 45 | 4,748 | 4,454 | 5,070 | 3,318 | 5,070 | 5,493 | 8.34% (1) |
| 60000-50121 Health Insurance Premium | - | 17,755 | 16,517 | 15,596 | 11,697 | 15,596 | 18,982 | 21.71% (1) |
| 60000-50122 Health Insurance Deductable | - | 406 | 350 | 725 | 350 | 725 | 925 | 27.59% (1) |
| 60000-50123 Retirement Contribution | 4,171 | 2,961 | 9,073 | 4,294 | 2,808 | 4,294 | 4,551 | 5.98% (1) |
| 60000-50124 Group Life Insurance | - | 99 | 119 | 131 | 88 | 131 | 175 | 33.96% (1) |
| 60000-50125 Disability Insurance Premium | - | 230 | 299 | 298 | 199 | 298 | 361 | 21.05% (1) |
| 60000-50128 Uniform Allowance | - | 300 | 304 | 281 | 281 | 281 | 281 | 0.00% |
| 60000-50220 Employee Benefits | 21,213 | - | - | - | - | - | - | 0.00% |
| Total Wages & Employee Benefits | 84,253 | 84,170 | 96,022 | 92,020 | 59,483 | 87,510 | 101,360 | 10.15% |
| Administrative & General Expenses | | | | | | | | |
| 60001-50126 Travel/Training/Meetings | \$ 1,561 | \$ 718 | \$ 1,210 | \$ 1,635 | \$ 1,599 | \$ 1,700 | \$ 1,708 | 4.48% (2) |
| 60001-50127 Membership Dues | 103 | 279 | 53 | 134 | 85 | 134 | 184 | 37.31% (2) |
| 60001-50131 Software support | 718 | 746 | 1,447 | 1,400 | 1,869 | 1,869 | 1,634 | 16.71% (2) |
| 60001-50132 Printing/Publishing/Advertising | 271 | 151 | 490 | 600 | 327 | 600 | 600 | 0.00% (2) |
| 60001-50133 Bank/Investment Fees | 4,402 | 475 | 234 | 750 | 146 | 750 | 750 | 0.00% |
| 60001-50134 Utilities | 24,988 | 22,520 | 23,161 | 25,674 | 14,682 | 22,023 | 24,000 | -6.52% (3) |
| 60001-50135 Telephone/Internet | 703 | 1,026 | 1,189 | 885 | 743 | 900 | 936 | 5.76% (2) |
| 60001-50136 Office Supplies | 182 | 372 | 307 | 450 | 246 | 450 | 450 | 0.00% |
| 60001-50137 Postage | 442 | 723 | 440 | 450 | 228 | 450 | 375 | -16.67% (3) |
| 60001-50138 Equipment/Copier Maintenance | 191 | 128 | 280 | 450 | 38 | 300 | 450 | 0.00% |
| 60001-50139 Building Maintenance | 712 | 2,088 | 1,683 | 1,950 | 1,095 | 2,200 | 1,950 | 0.00% (2) |
| 60001-50144 Vehicle Maintenance | 4,576 | 2,222 | 1,762 | 2,325 | 835 | 1,500 | 1,950 | -16.13% (3) |
| 60001-50146 Gas & Oil | 1,708 | 1,305 | 1,676 | 1,000 | 1,270 | 2,000 | 2,000 | 100.00% (2) |
| 60001-50150 Licensing & Testing | - | 91 | 41 | 60 | 27 | 60 | 60 | 0.00% |
| 60001-50152 Locating Costs | 111 | 152 | 172 | 167 | 214 | 214 | 167 | 0.00% |
| 60001-50158 Garage Tools | 3 | 167 | 160 | 150 | 56 | 150 | 150 | 0.00% |
| 60001-50181 Insurance | 7,263 | 7,277 | 6,829 | 6,419 | 5,595 | 6,419 | 15,173 | 136.36% (4) |
| 60001-50408 PSC Annual Assessment | 4,805 | 4,916 | 5,408 | 43,000 | - | 5,500 | 5,500 | -87.21% |
| 60001-50410 Tax Equivalent | 35,755 | 36,481 | 35,886 | 38,000 | - | 38,000 | 38,000 | 0.00% |
| 60001-50601 Purchased Water from MWW | 188,695 | 163,421 | 170,828 | 166,000 | 108,358 | 155,000 | 159,000 | -4.22% (3) |
| 60001-50922 Contract/Consulting Services | 12,240 | 1,683 | 3,120 | 3,950 | 1,021 | 3,200 | 4,290 | 8.61% (2) |
| 60001-50923 Auditing | 5,460 | 9,354 | 8,008 | 8,970 | 8,938 | 11,000 | 8,970 | 0.00% |
| Total Administrative & General Expenses | 294,891 | 256,293 | 264,382 | 304,419 | 147,371 | 254,419 | 268,296 | -11.87% |

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

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Maintenance Expenses | | | | | | | | |
| 60002-50605 Maintenance of Structures/Facilities | \$ 28,521 | \$ 35,206 | \$ 37,964 | \$ 33,150 | \$ 4,151 | \$ 33,150 | \$ 33,150 | 0.00% |
| 60002-50651 Maintenance of Distribution Mains | 12,633 | 23,116 | 27,375 | 15,000 | 11,920 | 15,000 | 15,000 | 0.00% |
| 60002-50652 Maintenance of Services | 568 | - | 1,259 | 2,000 | 53 | 2,000 | 2,000 | 0.00% |
| 60002-50653 Maintenance of Meters | 1,110 | 6,535 | 1,378 | 20,000 | 9,861 | 17,000 | 20,000 | 0.00% |
| 60002-50654 Maintenance of Hydrants | - | 1,030 | 33 | 2,500 | 9,534 | 12,000 | 2,500 | 0.00% |
| 60002-50930 Miscellaneous Maintenance | 287 | 139 | 816 | 8,974 | 768 | 1,500 | 1,500 | -83.29% |
| Total Maintenance Expenses | 43,118 | 66,026 | 68,825 | 81,624 | 36,285 | 80,650 | 74,150 | -9.16% |
| Debt Service | | | | | | | | |
| 60003-50426 Principal Expense | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.00% |
| 60003-50428 Amortization & Depreciation | 42,366 | 45,316 | 46,553 | - | - | - | - | 0.00% |
| 60003-50427 Interest Expense | - | - | 49,525 | 20,525 | 20,525 | 20,525 | 19,775 | -3.65% |
| Total Debt Service | 42,366 | 45,316 | 96,078 | 45,525 | 45,525 | 45,525 | 44,775 | -1.65% |
| Capital Projects | | | | | | | | |
| 60004-50365 Capital Projects | - | - | 693 | 34,325 | 49,096 | 52,000 | 147,000 | 328.26% (5) |
| Total Capital Projects Expenses | - | - | 693 | 34,325 | 49,096 | 52,000 | 147,000 | 328.26% |
| Total Water Utility Expenses | \$ 464,628 | \$ 451,805 | \$ 526,001 | \$ 557,912 | \$ 292,235 | \$ 468,104 | \$ 635,581 | 13.92% |

Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases, also the funding of a full time Finance Manager position
- (2) Increase reflects additional resources needed and/or increased cost of service in 2019
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2019
- (4) Insurance allocations to the utilities were revised in 2019 to better reflect the utility porporation of property, liability, and auto insurance.
- (5) Includes \$100,000 for repainting the Water Tower and allocations for other capital projects.

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 2019.

Services

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

2019 Goals

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

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Significant decrease in pass through charges from MMSD for Elite Environmental Services due to discharge amounts into system. The charges are passed through to Elite from the Village.
- Includes a capital contributions for various capital purchases.
- Includes the use of \$31,466 of fund balance.

Utility Staffing Allocation

| <u>Position</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Budget</u> | <u>2019 Budget</u> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Village Administrator | 20% | 20% | 20% | 20% | 20% |
| Finance Manager | 20% | 20% | 20% | 20% | 20% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

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

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Sewer Utility Revenue | \$ 688,346 | \$ 787,930 | \$ 1,016,242 | \$ 1,024,773 | \$ 448,423 | \$ 1,025,800 | \$ 996,575 | -2.75% |
| Total Sewer Operating Revenue | 688,346 | 787,930 | 1,016,242 | 1,024,773 | 448,423 | 1,025,800 | 996,575 | -2.75% |

Summary of Expenses

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | \$ 85,524 | \$ 90,026 | \$ 89,666 | \$ 91,369 | \$ 58,259 | \$ 61,295 | \$ 100,677 | 10.19% |
| Administrative & General Expenses | 59,269 | 32,174 | 44,964 | 47,830 | 22,873 | 54,177 | 54,214 | 13.35% |
| Maintenance Expenses | 574,179 | 561,880 | 565,049 | 793,923 | 440,987 | 791,923 | 734,259 | -7.52% |
| Debt Service | 95,000 | 103,850 | 25,375 | - | - | - | - | 0.00% |
| Capital Projects | - | - | 10,000 | 31,425 | - | - | 107,425 | 241.85% |
| Contingency and Transfers | - | - | 60,845 | 60,226 | - | - | - | -100.00% |
| Total Sewer Operating Expenses | 813,972 | 787,930 | 795,899 | 1,024,773 | 522,119 | 907,395 | 996,575 | -2.75% |
| Net Position - Beginnig of Year | \$ 788,659 | \$ 750,916 | \$ 839,668 | \$ 985,014 | | \$ 985,014 | \$ 985,014 | |
| Change in Net Position | (37,743) | 88,752 | 145,346 | - | | 118,405 | (0) | |
| Net Position - End of Year | \$ 750,916 | \$ 839,668 | \$ 985,014 | \$ 985,014 | | \$ 1,103,419 | \$ 985,014 | |
| Total Net Position | \$ 750,916 | \$ 839,668 | \$ 985,014 | \$ 985,014 | | \$ 1,103,419 | \$ 985,014 | |
| Net investment in capital assets | 375,407 | 338,165 | 352,409 | - | | - | - | |
| Restricted for equipment replacement | 45,456 | 45,515 | 45,898 | - | | - | - | |
| Restricted for pensions | 10,895 | - | - | - | | - | - | |
| Unrestricted | 319,158 | 455,988 | 586,707 | - | | - | - | |

Fund 300 - Sewer Utility Fund

Revenue Summary

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|-----------------------------|-----------------------|----------------|------------------|------------------|------------------|----------------|-------------------|----------------|--------------------|
| Sewer Utility Revenue | | | | | | | | | |
| 00300 | Metered Local Usage | \$ 674,876 | \$ 234,310 | \$ 244,829 | \$ 259,350 | \$ 242,300 | \$ 259,300 | \$ 259,350 | 0.00% x |
| 00305 | MMSD Cost Recovery | - | 758,312 | 760,571 | 760,923 | 200,471 | 760,000 | 701,259 | -7.84% |
| 00310 | Interest Income | 2,928 | 2,304 | 3,650 | 2,500 | 4,835 | 5,500 | 3,500 | 40.00% |
| 00320 | Miscellaneous revenue | 10,541 | 7,155 | 7,193 | 2,000 | 817 | 1,000 | 1,000 | -50.00% |
| 00330 | Surplus Applied | - | - | - | - | - | - | 31,466 | 100.00% |
| Total Sewer Utility Revenue | | <u>688,346</u> | <u>1,002,081</u> | <u>1,016,242</u> | <u>1,024,773</u> | <u>448,423</u> | <u>1,025,800</u> | <u>996,575</u> | -2.75% |

X = 0% rate increase for 2019

Fund 300 - Sewer Utility Fund

Expense Summary

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | | | | | | | | |
| 30000-50110 Salary & Wages | \$ 57,073 | \$ 56,738 | \$ 60,624 | \$ 64,974 | \$ 39,676 | \$ 34,900 | \$ 69,910 | 7.60% (1) |
| 30000-50120 FICA | 4,327 | 4,345 | 4,474 | 5,070 | 3,233 | 5,070 | 5,492 | 8.32% (1) |
| 30000-50121 Health Insurance Premium | - | 17,755 | 16,398 | 15,596 | 11,697 | 15,596 | 18,982 | 21.71% (1) |
| 30000-50122 Health Insurance Deductible | - | 406 | 350 | 725 | 350 | 725 | 925 | 27.59% (1) |
| 30000-50123 Retirement Contribution | 4,172 | 8,923 | 8,650 | 4,294 | 2,735 | 4,294 | 4,551 | 5.98% (1) |
| 30000-50124 Group Life Insurance | - | 99 | 119 | 131 | 88 | 131 | 175 | 33.96% (1) |
| 30000-50125 Disability Insurance Premium | - | 139 | 299 | 298 | 199 | 298 | 361 | 21.05% (1) |
| 30000-50128 Uniform Allowance | - | 300 | 304 | 281 | 281 | 281 | 281 | 0.00% |
| 30000-50220 Employee Benefits | 19,952 | - | - | - | - | - | - | 0.00% |
| Total Wages & Employee Benefits | 85,524 | 88,706 | 91,218 | 91,369 | 58,259 | 61,295 | 100,677 | 10.19% |
| Administrative & General Expenses | | | | | | | | |
| 30001-50126 Travel/Training/Meetings | 531 | 578 | 889 | 1,135 | 756 | 1,100 | 1,208 | 6.46% (2) |
| 30001-50127 Membership Dues | 103 | 185 | 53 | 134 | 40 | 100 | 184 | 37.31% (2) |
| 30001-50131 Software Support | 718 | 627 | 662 | 750 | 1,119 | 2,200 | 1,000 | 33.33% (2) |
| 30001-50132 Printing/Publishing/Copies | 271 | 100 | 394 | 400 | 286 | 350 | 400 | 0.00% |
| 30001-50133 Bank/Investment Fees | 1,102 | 475 | 234 | 1,400 | 146 | 1,400 | 1,400 | 0.00% |
| 30001-50134 Utilities | 1,175 | 1,230 | 1,229 | 1,300 | 756 | 1,400 | 1,300 | 0.00% |
| 30001-50135 Telephone/Internet | 531 | 664 | 734 | 700 | 505 | 700 | 736 | 5.14% (2) |
| 30001-50136 Office Supplies | 164 | 255 | 195 | 300 | 164 | 250 | 300 | 0.00% |
| 30001-50137 Postage | 442 | 723 | 440 | 450 | 228 | 350 | 375 | -16.67% (3) |
| 30001-50138 Equipment/Copier Maintenance | 125 | 97 | 186 | 300 | 25 | 200 | 300 | 0.00% |
| 30001-50139 Building Maintenance | 527 | 1,219 | 1,148 | 1,300 | 691 | 1,100 | 1,300 | 0.00% |
| 30001-50144 Vehicle Maintenance | 865 | 902 | 1,034 | 1,550 | 553 | 1,100 | 1,300 | -16.13% (3) |
| 30001-50146 Gas & Oil | 249 | 154 | 799 | 1,000 | 847 | 1,000 | 1,000 | 0.00% |
| 30001-50150 Licensing and Testing | - | 91 | 41 | 60 | 27 | 27 | 60 | 0.00% |
| 30001-50152 Locating Costs (Digger Hotline) | 111 | 152 | 172 | 167 | 214 | 250 | 167 | 0.00% |
| 30001-50924 Garage Tools | 3 | 153 | 136 | 150 | 55 | 150 | 150 | 0.00% |
| 30001-50409 Metering Expense | 6,676 | 9,226 | 9,066 | 8,000 | - | 9,000 | 9,000 | 12.50% (2) |
| 30001-50412 Insurance | 7,263 | 7,227 | 6,829 | 6,419 | 5,595 | 6,500 | 11,379 | 77.27% (2) |
| 30001-50428 Depreciation/Amortization | 14,030 | 13,837 | 14,528 | 15,000 | - | 15,000 | 15,000 | 0.00% |
| 30001-50922 Contract/Consulting Services | 20,813 | 10,472 | 13,577 | 1,450 | 5,022 | 6,000 | 1,790 | 23.45% (2) |
| 30001-50923 Auditing | 3,570 | 6,166 | 5,236 | 5,865 | 5,844 | 6,000 | 5,865 | 0.00% |
| Total Administrative & General Expenses | 59,269 | 54,531 | 57,582 | 47,830 | 22,873 | 54,177 | 54,214 | 13.35% |

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

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|--------------------|
| Maintenance Expenses | | | | | | | | |
| 30002-50414 MMSD - Capital | \$ 342,871 | \$ 339,626 | \$ 329,083 | \$ 317,953 | \$ 307,842 | \$ 317,953 | \$ 339,922 | 6.91% (4) |
| 30002-50416 MMSD - O&M | 197,479 | 178,254 | 351,613 | 442,970 | 132,395 | 442,970 | 361,337 | -18.43% (5) |
| 30002-50423 Materials & supplies | 3,534 | 36,000 | 26,000 | 30,000 | - | 28,000 | 30,000 | 0.00% |
| 30002-50425 Rehab and Replacement | 30,295 | 8,000 | - | 3,000 | 750 | 3,000 | 3,000 | 0.00% |
| Total Maintenance Expenses | 574,179 | 561,880 | 706,696 | 793,923 | 440,987 | 791,923 | 734,259 | -7.52% |
| Debt Service | | | | | | | | |
| 30003-50415 Principal Expense | 95,000 | 100,000 | 25,000 | - | - | - | - | 0.00% |
| 30003-50427 Interest Expense | 7,413 | 3,850 | 375 | - | - | - | - | 0.00% |
| Total Debt Service Expenses | 102,413 | 103,850 | 25,375 | - | - | - | - | 0.00% |
| Capital Projects | | | | | | | | |
| 30004-50365 Capital Projects | - | - | 15,189 | 31,425 | 17,483 | 31,425 | 107,425 | 241.85% (6) |
| Total Capital Projects Expenses | - | - | 15,189 | 31,425 | 17,483 | 31,425 | 107,425 | 241.85% |
| Contingency and Transfers | | | | | | | | |
| 30005-50130 Contingency and Transfers | - | - | - | 60,226 | - | - | - | -100.00% |
| Total Contingency and Transfers | - | - | - | 60,226 | - | - | - | -100.00% |
| Total Sewer Expenses | \$ 821,385 | \$ 808,967 | \$ 896,060 | \$ 1,024,773 | \$ 539,602 | \$ 938,820 | \$ 996,575 | -2.75% |

Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases, also the funding of a full time Finance Manager position
- (2) Increase reflects additional resources needed and/or increased cost of service in 2019
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2019
- (4) Increase due to MMSD performing more work in our watershed area.
- (5) Decrease due to a reduction in discharge from Elite Environmental. This is a pass through charge.
- (6) Includes allocation for capital projects, including road replacement, endloader, strategic plan, and trimble upgrades.

Department Description

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

Rates: There is no rate increase for 2019.

Services

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

2019 Goals

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

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Includes a capital contributions for various capital purchases.

Utility Staffing Allocation

| <u>Position</u> | <u>2015 Actual</u> | <u>2016 Actual</u> | <u>2017 Actual</u> | <u>2018 Budget</u> | <u>2019 Budget</u> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Village Administrator | 15% | 15% | 15% | 15% | 15% |
| Finance Manager | 15% | 15% | 15% | 15% | 15% |
| Deputy Clerk | 10% | 10% | 10% | 10% | 10% |
| Public Works Supervisor | 25% | 25% | 25% | 25% | 25% |
| Public Works Service Technicians (2) | 25% | 25% | 25% | 25% | 25% |
| Seasonal | 5% | 5% | 5% | 5% | 5% |

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

Summary of Revenues

| Source | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 6/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Stormwater Utility Revenue | \$ 221,922 | \$ 238,835 | \$ 244,443 | \$ 251,420 | \$ 130,053 | \$ 258,172 | \$ 304,395 | 21.07% |
| Total Stormwater Operating Revenue | 221,922 | 238,835 | 244,443 | 251,420 | 130,053 | 258,172 | 304,395 | 21.07% |

Summary of Expenses

| Department | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 6/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | \$ 80,306 | \$ 81,151 | \$ 85,696 | \$ 82,741 | \$ 53,564 | \$ 82,742 | \$ 88,183 | 6.58% |
| Administrative & General Expenses | 33,678 | 74,686 | 74,441 | 20,930 | 20,333 | 25,975 | 23,525 | 12.40% |
| Maintenance Expenses | 46,000 | 28,655 | 52,036 | 56,961 | 40,935 | 69,000 | 99,700 | 75.03% |
| Debt & Capital Related Expenses | 91,650 | 94,588 | 93,388 | 90,788 | 5,994 | 90,788 | 92,988 | 2.42% |
| Total Stormwater Operating Expenses | 251,634 | 279,080 | 305,562 | 251,420 | 120,825 | 268,505 | 304,396 | 21.07% |
| Net Position - Beginnig of Year | \$ 2,090,830 | \$ 2,095,835 | \$ 2,132,753 | \$ 2,152,191 | | \$ 2,152,191 | \$ 2,141,858 | |
| Change in Net Position | 5,005 | 36,918 | 19,438 | - | | (10,333) | (0) | |
| Net Position - End of Year | \$ 2,095,835 | \$ 2,132,753 | \$ 2,152,191 | \$ 2,152,191 | | \$ 2,141,858 | \$ 2,141,857 | |
| Total Net Position | \$ 2,095,835 | \$ 2,132,753 | \$ 2,152,191 | \$ 2,152,191 | | \$ 2,141,858 | \$ 2,141,857 | |
| Net investment in capital assets | 1,788,773 | 17,481,934 | 1,838,046 | - | | - | - | |
| Restricted for equipment replacement | - | - | - | - | | - | - | |
| Restricted for pensions | 10,039 | - | - | - | | - | - | |
| Unrestricted | 297,023 | 350,819 | 314,145 | - | | - | - | |

Fund 400 - Stormwater Utility Fund

Revenue Summary

| Account Name | | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|----------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Stormwater Utility Revenue | | | | | | | | | |
| 03305 | Stormwater Fees | \$ 219,211 | \$ 235,853 | \$ 241,159 | \$ 249,920 | \$ 127,336 | \$ 254,672 | \$ 249,920 | 0.00% x |
| 03405 | Interest Income | 1,242 | 1,109 | 1,859 | 1,000 | 2,463 | 3,000 | 1,500 | 50.00% |
| 03505 | Miscellaneous Revenue | 1,469 | 1,873 | 1,425 | 500 | 254 | 500 | 500 | 0.00% |
| 03600 | Surplus Applied | - | - | - | - | - | - | 52,475 | 100.00% |
| Total Stormwater Utility Revenue | | <u>221,922</u> | <u>238,835</u> | <u>244,443</u> | <u>251,420</u> | <u>130,053</u> | <u>258,172</u> | <u>304,395</u> | 21.07% |

X = 0% rate increase for 2019

Fund 400 - Stormwater Utility Fund Expense Summary

| Account Name | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|---|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|--------------------|
| Wages & Benefits | | | | | | | | |
| 40004-50110 Salary & Wages | \$ 54,592 | \$ 51,237 | \$ 55,142 | \$ 57,709 | \$ 35,935 | \$ 57,709 | \$ 60,008 | 3.98% (1) |
| 40004-50120 FICA | 4,176 | 3,831 | 4,059 | 4,614 | 2,921 | 4,614 | 4,976 | 7.85% (1) |
| 40004-50121 Health Insurance Premium | - | 17,295 | 15,923 | 15,133 | 11,350 | 15,133 | 17,470 | 15.44% (1) |
| 40004-50122 Health Insurance Deductable | - | 381 | 325 | 700 | 325 | 700 | 850 | 21.43% (1) |
| 40004-50123 Retirement Contribution | - | 7,813 | 9,568 | 3,895 | 2,477 | 3,895 | 4,108 | 5.48% (1) |
| 40004-50124 Group Life Insurance | - | 98 | 116 | 127 | 85 | 127 | 161 | 26.15% (1) |
| 40004-50125 Disability Insurance Premium | - | 215 | 283 | 283 | 189 | 283 | 330 | 16.66% (1) |
| 40004-50128 Uniform Allowance | - | 281 | 281 | 281 | 281 | 281 | 281 | 0.00% |
| 40004-50220 Employee Benefits | 21,538 | - | - | - | - | - | - | 0.00% |
| Total Wages & Employee Benefits | 80,306 | 81,151 | 85,696 | 82,741 | 53,564 | 82,742 | 88,183 | 6.58% |
| Administrative & General Expenses | | | | | | | | |
| 40001-50126 Travel/Training/Meetings | \$ 1,094 | \$ 760 | \$ 844 | \$ 1,035 | \$ 752 | \$ 1,100 | \$ 1,108 | 7.08% (2) |
| 40001-50127 Membership Dues | 107 | 279 | 43 | 132 | 34 | 100 | 164 | 24.71% (2) |
| 40001-50131 Software support | 750 | 479 | 121 | 750 | 596 | 1,000 | 1,000 | 33.33% (2) |
| 40001-50132 Printing/Publishing/Copies | 125 | 50 | 298 | 400 | 244 | 400 | 400 | 0.00% |
| 40001-50133 Bank/Investment Fees | 875 | 475 | 234 | 750 | 146 | 750 | 750 | 0.00% |
| 40001-50134 Utilities | 1,650 | 1,230 | 1,229 | 1,300 | 756 | 1,400 | 1,300 | 0.00% |
| 40001-50135 Telephone/Internet | 469 | 484 | 456 | 515 | 385 | 515 | 536 | 4.08% (2) |
| 40001-50136 Office Supplies | 250 | 135 | 98 | 150 | 82 | 150 | 150 | 0.00% |
| 40001-50137 Postage | 510 | 723 | 440 | 450 | 228 | 350 | 375 | -16.67% (3) |
| 40001-50138 Equipment/Copier Maintenance | 170 | 66 | 93 | 150 | 13 | 100 | 150 | 0.00% |
| 40001-50139 Building Maintenance | 850 | 615 | 626 | 650 | 348 | 650 | 650 | 0.00% |
| 40001-50144 Vehicle Maintenance | 3,000 | 1,788 | 1,562 | 1,550 | 557 | 1,000 | 1,300 | -16.13% (3) |
| 40001-50146 Gas & Oil | 1,680 | 2,105 | 3,480 | 1,000 | 1,195 | 1,500 | 1,000 | 0.00% |
| 40001-50150 Licensing & Testing | - | 91 | 64 | 60 | 27 | 60 | 60 | 0.00% |
| 40001-50152 Locating Costs (Digger Hotline) | 125 | 152 | 169 | 167 | 214 | 250 | 167 | 0.00% |
| 40001-50158 Garage Tools | - | 153 | 136 | 150 | 55 | 150 | 150 | 0.00% |
| 40001-50412 Insurance | 7,360 | 7,277 | 6,829 | 4,407 | 5,595 | 6,500 | 6,610 | 50.00% (2) |
| 40001-50922 Contract/Consulting Services | 9,127 | 5,906 | 5,190 | 1,450 | 3,262 | 4,000 | 1,790 | 23.45% (2) |
| 40001-50923 Auditing | 5,536 | 6,031 | 5,236 | 5,865 | 5,844 | 6,000 | 5,865 | 0.00% |
| 40001-50403 Depreciation and Amortization | - | 45,889 | 47,294 | - | - | - | - | 0.00% |
| Contingency | - | - | - | - | - | - | - | 0.00% |
| Total Administrative & General Expenses | 33,678 | 74,686 | 74,441 | 20,930 | 20,333 | 25,975 | 23,525 | 12.40% |

Stormwater Utility Fund Expense Summary (cont.)

| Account Name | 2015 Actual | 2016 Budget | 2017 Actual | 2018 Budget | 8/31/18 YTD | 2018 Projected | 2019 Budget | Budget % Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Maintenance Expenses | | | | | | | | |
| 40002-50138 Equipment Maintenance | 26,000 | 26,000 | 26,147 | 26,000 | - | 26,000 | 26,000 | 0.00% |
| 40002-50365 Capital Projects & Purchases | 5,000 | - | 20,229 | 24,425 | 33,840 | 35,000 | 67,700 | 177.18% (4) |
| 40002-50417 Stormwater Abatement | 15,000 | 2,655 | 5,660 | 6,536 | 7,095 | 8,000 | 6,000 | -8.20% |
| Total Maintenance Expenses | 46,000 | 28,655 | 52,036 | 56,961 | 40,935 | 69,000 | 99,700 | 75.03% |
| Debt Service | | | | | | | | |
| 40003-50415 Principal Expense | 75,000 | 80,000 | 80,000 | 80,000 | 1,200 | 80,000 | 85,000 | 6.25% |
| 40003-50427 Interest Expense | 16,650 | 14,588 | 13,388 | 10,788 | 4,794 | 10,788 | 7,988 | -25.95% |
| Total Debt Service | 91,650 | 94,588 | 93,388 | 90,788 | 5,994 | 90,788 | 92,988 | 2.42% |
| Total Stormwater Utility Expenses | \$ 251,634 | \$ 279,080 | \$ 305,562 | \$ 251,420 | \$ 120,825 | \$ 268,505 | \$ 304,396 | 21.07% |

Significant Variances Explanation:

- (1) Increase due to wage and benefit cost increases, also the funding of a full time Finance Manager position
- (2) Increase reflects additional resources needed and/or increased cost of service in 2019
- (3) Decrease due to historical expenditures and actual anticipated costs of services in 2019
- (4) Includes allocation for capital projects, including road replacement, endloader, strategic plan, and trimble upgrades.

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.

TID No. 1 Closure:

On October 1, 2018 TID No.1 officially closed having generated an increment value of \$34,001,300 (additional value over base equalized value at the creation of the TID).

After a final audit of the TID No. 1 Financial Statement, the following monies will be distributed back to the overlying taxing jurisdictions based on their 2017 tax levy ratio:

| | |
|---------------------|------------------|
| • Waukesha County | \$45,909 |
| • Village of Butler | \$199,670 |
| • Hamilton SD | \$145,594 |
| • Meno Falls SD | \$8,669 |
| • WCTC | <u>\$73,042</u> |
| Total | \$472,884 |



TID #1 Boundary

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



| TOTAL FUTURE PAYMENTS - G.O. DEBT | | | |
|-----------------------------------|------------------|----------------|------------------|
| Year | Principal | Interest | Total |
| 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 |
| 2038 | 60,000 | 1,125 | 61,125 |
| | <u>2,925,706</u> | <u>663,671</u> | <u>3,589,385</u> |

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



| 2005 STATE TRUST FUND LOAN | | | |
|----------------------------|---------------|---------------|---------------|
| Year | Principal | Interest | Total |
| 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>80,901</u> | <u>15,512</u> | <u>96,413</u> |

*Levy Funded

| 2012 REFUNDING BOND | | | |
|---------------------|----------------|--------------|----------------|
| Year | Principal | Interest | Total |
| 2019 | 250,000 | 2,000 | 252,000 |
| 2020 | - | - | - |
| 2021 | - | - | - |
| 2022 | - | - | - |
| 2023 | - | - | - |
| 2024 | - | - | - |
| | <u>250,000</u> | <u>2,000</u> | <u>252,000</u> |

*Levy Funded

| 2010 REFUNDING BOND | | | |
|---------------------|----------------|---------------|----------------|
| Year | Principal | Interest | Total |
| 2019 | 85,000 | 6,788 | 91,788 |
| 2020 | 90,000 | 3,600 | 93,600 |
| 2021 | - | - | - |
| 2022 | - | - | - |
| 2023 | - | - | - |
| 2024 | - | - | - |
| | <u>175,000</u> | <u>10,388</u> | <u>185,388</u> |

* Stormwater Utility Funded

| 2013A G.O. NOTE | | | |
|-----------------|----------------|---------------|----------------|
| Year | Principal | Interest | Total |
| 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>350,000</u> | <u>15,415</u> | <u>365,415</u> |

* Levy Funded

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



| Wauk. County G.O. NOTE | | | |
|------------------------|--------------|----------|--------------|
| Year | Principal | Interest | Total |
| 2019 | 2,451 | - | 2,451 |
| 2020 | 2,451 | - | 2,451 |
| 2021 | 2,451 | - | 2,451 |
| 2022 | 2,452 | - | 2,452 |
| 2023 | - | - | - |
| 2024 | - | - | - |
| | <u>9,805</u> | <u>-</u> | <u>9,805</u> |

* Levy Funded

| 2016A G.O. CP Bonds | | | |
|---------------------|----------------|----------------|------------------|
| Year | Principal | Interest | Total |
| 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 | <u>40,000</u> | <u>600</u> | <u>40,600</u> |
| | <u>915,000</u> | <u>261,975</u> | <u>1,176,975</u> |

* Levy Funded

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



| 2016A G.O. CP Bonds | | | |
|---------------------|---------------|--------------|---------------|
| Year | Principal | Interest | Total |
| 2019 | - | 1,200 | 1,200 |
| 2020 | - | 1,200 | 1,200 |
| 2021 | 40,000 | 600 | 40,600 |
| | <u>40,000</u> | <u>3,000</u> | <u>43,000</u> |

* Stormwater Utility Funded

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



| 2017A G.O. CP Bonds | | | |
|---------------------|----------------|----------------|----------------|
| Year | Principal | Interest | Total |
| 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>410,000</u> | <u>138,543</u> | <u>548,543</u> |

* Levy Funded

| 2017A G.O. CP Bonds | | | |
|---------------------|----------------|----------------|----------------|
| Year | Principal | Interest | Total |
| 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>635,000</u> | <u>215,713</u> | <u>850,713</u> |

* Water Utility Funded

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



| 2018A G.O. CP Bonds | | | |
|---------------------|------------------|----------------|------------------|
| Year | Principal | Interest | Total |
| 2019 | | 33,550 | 33,550 |
| 2020 | 40,000 | 33,110 | 73,110 |
| 2021 | 40,000 | 32,230 | 72,230 |
| 2022 | 45,000 | 31,295 | 76,295 |
| 2023 | 65,000 | 29,988 | 94,988 |
| 2024 | 60,000 | 28,425 | 88,425 |
| 2025 | 60,000 | 26,850 | 86,850 |
| 2026 | 60,000 | 25,200 | 85,200 |
| 2027 | 60,000 | 23,475 | 83,475 |
| 2028 | 60,000 | 21,675 | 81,675 |
| 2029 | 50,000 | 20,025 | 70,025 |
| 2030 | 60,000 | 18,300 | 78,300 |
| 2031 | 60,000 | 16,350 | 76,350 |
| 2032 | 60,000 | 14,400 | 74,400 |
| 2033 | 60,000 | 12,375 | 72,375 |
| 2034 | 60,000 | 10,275 | 70,275 |
| 2035 | 60,000 | 8,175 | 68,175 |
| 2036 | 65,000 | 5,906 | 70,906 |
| 2037 | 65,000 | 3,469 | 68,469 |
| 2038 | 60,000 | 1,125 | 61,125 |
| | <u>1,090,000</u> | <u>395,065</u> | <u>1,425,065</u> |

* Levy Funded

OUTSTANDING DEBT OBLIGATION BY FUND



TOTAL DEBT OUTSTANDING - 12/31/18 GO Debt Principal & Interest

| | Total | Levy | Storm | Water |
|--------|-----------|-----------|---------|---------|
| 2019 | 462,135 | 324,372 | 92,988 | 44,775 |
| 2020 | 299,743 | 160,918 | 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 |
| 2038 | 61,125 | 61,125 | - | - |
| Totals | 3,183,160 | 2,104,059 | 228,388 | 850,713 |

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2019 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 | 40,632 | 18,059 | 18,059 | 13,544 | - | 90,293 |
| Village Administrator Totals | 40,632 | 18,059 | 18,059 | 13,544 | - | 90,293 |
| Finance/Treasurer | | | | | | |
| Salary & Wages | 20,223 | 8,988 | 8,988 | 6,741 | - | 44,940 |
| Finance/Treasurer Totals | 20,223 | 8,988 | 8,988 | 6,741 | - | 44,940 |
| Clerk/Elections | | | | | | |
| Salary & Wages | 19,891 | 2,842 | 2,842 | 2,842 | - | 28,416 |
| Clerk/Elections Totals | 19,891 | 2,842 | 2,842 | 2,842 | - | 28,416 |
| Court | | | | | | |
| Salary & Wages | 32,472 | - | - | - | - | 32,472 |
| Court Totals | 32,472 | - | - | - | - | 32,472 |
| Police: | | | | | | |
| Administrative Salaries | 172,404 | | | | | 172,404 |
| Patrol Salaries | 419,238 | - | - | - | - | 419,238 |
| Administrative Assistant Wages | 19,728 | - | - | - | - | 19,728 |
| Police Total | 611,371 | - | - | - | - | 611,371 |

2019 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 | 38,187 | 37,660 | 37,660 | 35,887 | - | 149,395 |
| Seasonal Wages | 5,304 | 312 | 312 | 312 | - | 6,240 |
| Public Works Total | 43,491 | 37,972 | 37,972 | 36,199 | - | 155,635 |
| Library: | | | | | | |
| Salary & Wages | - | - | - | - | 66,401 | 66,401 |
| Library Total | - | - | - | - | - | 66,401 |
| Accumulated Totals | <u>\$ 768,079</u> | <u>\$ 67,861</u> | <u>\$ 67,861</u> | <u>\$ 59,325</u> | <u>\$ 66,401</u> | <u>\$ 1,029,527</u> |

2019 Budget

Personnel Benefit Summary

| | Personnel Benefits - Allocation to Village Funds | | | | | |
|------------------------------|--|---------------|---------------|--------------------|-----------------|----------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | Library SR Fund | Total Benefits |
| Village Administrator: | | | | | | |
| FICA | 3,108 | 1,381 | 1,381 | 1,036 | - | 6,907 |
| Health Insurance Premium | 3,929 | 1,746 | 1,746 | 1,310 | - | 8,732 |
| Health Insurance Deductible | 225 | 100 | 100 | 75 | - | 500 |
| Retirement Contribution | 2,661 | 1,183 | 1,183 | 887 | - | 5,914 |
| Group Life Insurance Premium | 31 | 14 | 14 | 10 | - | 68 |
| Disability Insurance Premium | 141 | 63 | 63 | 47 | - | 314 |
| Village Administrator Totals | 10,096 | 4,487 | 4,487 | 3,365 | - | 22,436 |
| Finance/Treasurer: | | | | | | |
| FICA | 1,547 | 688 | 688 | 516 | - | 3,438 |
| Health Insurance Premium | 9,676 | 4,301 | 4,301 | 3,225 | - | 21,503 |
| Health Insurance Deductible | 450 | 200 | 200 | 150 | - | 1,000 |
| Retirement Contribution | 1,325 | 589 | 589 | 442 | - | 2,944 |
| Group Life Insurance Premium | 100 | 44 | 44 | 33 | - | 222 |
| Disability Insurance Premium | 141 | 63 | 63 | 47 | - | 314 |
| Finance/Treasurer Totals | 13,239 | 5,884 | 5,884 | 4,413 | - | 29,421 |
| Clerk/Elections: | | | | | | |
| FICA | 1,522 | 217 | 217 | 217 | - | 2,174 |
| Health Insurance Premium | - | - | - | - | - | - |
| Health Insurance Deductible | - | - | - | - | - | - |
| Retirement Contribution | 1,303 | 186 | 186 | 186 | - | 1,861 |
| Group Life Insurance Premium | 155 | 22 | 22 | 22 | - | 222 |
| Disability Insurance Premium | - | - | - | - | - | - |
| Clerk/Elections Totals | 2,980 | 426 | 426 | 426 | - | 4,257 |

2019 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 | 2,484 | - | - | - | - | 2,484 | |
| Health Insurance Premium | 5,239 | - | - | - | - | 5,239 | |
| Health Insurance Deductible | 300 | - | - | - | - | 300 | |
| Retirement Contribution | 2,127 | - | - | - | - | 2,127 | |
| Group Life Insurance Premium | 207 | - | - | - | - | 207 | |
| Disability Insurance Premium | 189 | - | - | - | - | 189 | |
| Court Totals | 10,546 | - | - | - | - | 10,546 | |
| Police: | | | | | | | |
| FICA | 50,124 | - | - | - | - | 50,124 | |
| Health Insurance Premium | 161,361 | - | - | - | - | 161,361 | |
| Health Insurance Deductible | 7,700 | - | - | - | - | 7,700 | |
| Retirement Contribution | 63,885 | - | - | - | - | 63,885 | |
| Group Life Insurance Premium | 1,151 | - | - | - | - | 1,151 | |
| Disability Insurance Premium | 2,637 | - | - | - | - | 2,637 | |
| Safety & Uniform Allowance | 4,000 | - | - | - | - | 4,000 | |
| Police Total | 290,858 | - | - | - | - | 290,858 | |

2019 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 | 3,588 | 3,206 | 3,206 | 3,206 | - | 13,208 |
| Health Insurance Premium | 12,935 | 12,935 | 12,935 | 12,935 | - | 51,738 |
| Health Insurance Deductible | 625 | 625 | 625 | 625 | - | 2,500 |
| Retirement Contribution | 2,593 | 2,593 | 2,593 | 2,593 | - | 10,372 |
| 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 | 20,353 | 19,971 | 19,971 | 19,971 | - | 80,265 |
| 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 | \$ 348,072 | \$ 30,768 | \$ 30,768 | \$ 28,175 | \$ 8,574 | \$ 446,356 |

2019 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 | 90,293 | - | - | 90,293 | 6,907 | 5,914 | 8,732 | 500 | 68 | 314 | - | 112,729 |
| Total | 90,293 | - | - | 90,293 | 6,907 | 5,914 | 8,732 | 500 | 68 | 314 | - | 112,729 |
| Finance/Treasurer: | | | | | | | | | | | | |
| Finance Manager | 43,680 | 1,260 | - | 44,940 | 3,438 | 2,944 | 21,503 | 1,000 | 222 | 314 | - | 74,361 |
| Total | 43,680 | 1,260 | - | 44,940 | 3,438 | 2,944 | 21,503 | 1,000 | 222 | 314 | - | 74,361 |
| Clerk/Elections: | | | | | | | | | | | | |
| Deputy Clerk | 27,112 | 1,303 | - | 28,416 | 2,174 | 1,861 | - | - | 222 | - | - | 32,672 |
| Total | 27,112 | 1,303 | - | 28,416 | 2,174 | 1,861 | - | - | 222 | - | - | 32,672 |
| Court: | | | | | | | | | | | | |
| Court Clerk | 29,877 | 2,594 | - | 32,472 | 2,484 | 2,127 | 5,239 | 300 | 207 | 189 | - | 43,018 |
| Total | 29,877 | 2,594 | - | 32,472 | 2,484 | 2,127 | 5,239 | 300 | 207 | 189 | - | 43,018 |
| Police: | | | | | | | | | | | | |
| Police Chief | 91,794 | - | 883 | 92,676 | 7,090 | 9,777 | 20,810 | 1,000 | 154 | 314 | 500 | 132,321 |
| Lieutenant/Detective | 80,611 | - | 775 | 81,386 | 6,226 | 8,586 | 21,503 | 1,000 | 50 | 314 | 500 | 119,565 |
| Police Officer | 60,437 | 4,835 | 1,331 | 66,603 | 5,095 | 6,376 | 8,732 | 500 | 511 | 314 | 500 | 88,631 |
| Police Officer | 73,824 | 5,906 | 1,185 | 80,914 | 6,190 | 7,788 | 20,810 | 1,000 | 101 | 314 | 500 | 117,618 |
| Police Officer | 73,824 | 5,906 | 1,330 | 81,059 | 6,201 | 7,788 | 21,503 | 1,000 | 81 | 314 | 500 | 118,447 |
| Police Officer | 73,824 | 5,906 | 1,210 | 80,939 | 6,192 | 7,788 | 21,503 | 1,000 | 45 | 314 | 500 | 118,282 |
| Police Officer | 69,481 | 5,559 | 1,688 | 76,728 | 5,870 | 7,330 | 21,503 | 1,000 | 35 | 314 | 500 | 113,280 |
| Police Officer | 67,850 | 5,428 | 1,902 | 75,180 | 5,751 | 7,158 | 21,503 | 1,000 | 36 | 314 | 500 | 111,443 |
| Administrative Assistant | 19,728 | - | - | 19,728 | 1,509 | 1,292 | 3,493 | 200 | 138 | 125 | - | 26,486 |
| Total | 611,371 | 33,539 | 10,304 | 655,214 | 50,124 | 63,885 | 161,361 | 7,700 | 1,151 | 2,637 | 4,000 | 946,072 |
| Public Works: | | | | | | | | | | | | |
| DPW Supervisor | 62,703 | 5,607 | - | 68,310 | 5,226 | 4,474 | 21,503 | 1,000 | 200 | 314 | 375 | 101,402 |
| Service Worker | 48,419 | 4,330 | - | 52,749 | 4,035 | 3,171 | 21,503 | 1,000 | 152 | 314 | 375 | 83,300 |
| Service Worker | 41,627 | 3,722 | - | 45,349 | 3,469 | 2,727 | 8,732 | 500 | 28 | 314 | 375 | 61,494 |
| Seasonal | 6,240 | - | - | 6,240 | 477 | - | - | - | - | - | - | 6,717 |
| Total | 158,989 | 13,659 | - | 172,648 | 13,208 | 10,372 | 51,738 | 2,500 | 380 | 942 | 1,125 | 252,913 |
| Library: | | | | | | | | | | | | |
| Library Director | 24,102 | - | - | 24,102 | 1,844 | 1,579 | - | - | 176 | - | - | 27,701 |
| Library Assistant | 7,575 | - | - | 7,575 | 579 | - | - | - | - | - | - | 8,154 |
| Library Assistant | 9,721 | - | - | 9,721 | 744 | - | - | - | - | - | - | 10,465 |
| Library Assistant | 10,824 | - | - | 10,824 | 828 | 709 | - | - | 38 | - | - | 12,399 |
| Library Assistant | 5,400 | - | - | 5,400 | 413 | - | - | - | - | - | - | 5,813 |
| Library Assistant | 2,925 | - | - | 2,925 | 224 | - | - | - | - | - | - | 3,149 |
| Total | 60,547 | - | - | 60,547 | 4,632 | 2,288 | - | - | 214 | - | - | 67,681 |
| Accumulated Totals | 1,021,869 | 52,356 | 10,304 | 1,084,530 | 82,967 | 89,391 | 248,573 | 12,000 | 2,465 | 4,396 | 5,125 | 1,529,446 |

2019 Budget

Personnel Wage & Benefits - Utility Fund Allocation

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

Expense Account Cost Distribution to Utility Funds

| Department | Account Description | Total Budget | Expense Allocation | | | |
|---------------------|--|-------------------|--------------------|------------------|------------------|------------------|
| | | | General Fund | Water Utility | Sewer Utility | Storm Utility |
| Administrator | Training/Travel/Meetings | \$ 6,276 | \$ 3,452 | \$ 941 | \$ 941 | \$ 941 |
| Administrator | Membership Dues | 960 | 528 | 144 | 144 | 144 |
| Finance | Accounting/utility software | 4,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Finance | Bank/Investment Fees | 3,000 | 750 | 750 | 750 | 750 |
| Finance | HRA Deductible Admin Fee | 1,400 | 700 | 280 | 280 | 140 |
| Finance | Training/Travel/Meetings | 1,000 | 500 | 200 | 200 | 100 |
| Finance | Membership Dues | 200 | 100 | 40 | 40 | 20 |
| Village Hall | Postage | 1,500 | 375 | 375 | 375 | 375 |
| 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 | 4,000 | 2,800 | 600 | 400 | 200 |
| Village Hall | Building Maintenance | 13,000 | 9,100 | 1,950 | 1,300 | 650 |
| Public Works | DPW Travel/Training/Meetings | 200 | - | 67 | 67 | 67 |
| Public Works | Licensing and Testing | 400 | 220 | 60 | 60 | 60 |
| Public Works | DPW Phone - mainline/cellphones/internet | 3,360 | 2,352 | 336 | 336 | 336 |
| Public Works | Gas & Oil | 10,000 | 6,000 | 2,000 | 1,000 | 1,000 |
| Public Works | Garage Tools | 1,500 | 1,050 | 150 | 150 | 150 |
| Public Works | Vehicle Materials & Maintenance | 13,000 | 8,450 | 1,950 | 1,300 | 1,300 |
| Public Works | Locating Costs (Digger Hotline) | 500 | - | 167 | 167 | 167 |
| Insurance | Insurance | 79,390 | 43,395 | 15,173 | 11,379 | 6,610 |
| Contracted Services | Audit services | 34,500 | 13,800 | 8,970 | 5,865 | 5,865 |
| Contracted Services | IT Support Services | 5,400 | 3,780 | 540 | 540 | 540 |
| Contracted Services | Engineering Services | 5,000 | 1,250 | 1,250 | 1,250 | 1,250 |
| | Totals | <u>\$ 198,586</u> | <u>\$ 106,402</u> | <u>\$ 38,442</u> | <u>\$ 28,544</u> | <u>\$ 22,365</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 | Accounting/utility software | 100% | 25% | 25% | 25% | 25% |
| Finance | Bank/Investment Fees | 100% | 25% | 25% | 25% | 25% |
| Finance | HRA Deductible Admin Fee | 100% | 50% | 20% | 20% | 10% |
| Finance | Training/Travel/Meetings | 100% | 50% | 20% | 20% | 10% |
| Finance | Membership Dues | 100% | 50% | 20% | 20% | 10% |
| Village Hall | Postage | 100% | 25% | 25% | 25% | 25% |
| Village Hall | Printing/Publishing Copies | 100% | 65% | 15% | 10% | 10% |
| Village Hall | Equipment/Copier Maintenance | 100% | 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% | 0% | 33% | 33% | 33% |
| 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% | 60% | 20% | 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% | 50% | 20% | 15% | 15% |
| Contracted Services | Audit services | 100% | 40% | 26% | 17% | 17% |
| Contracted Services | IT Support Services | 100% | 70% | 10% | 10% | 10% |
| Contracted Services | Engineering Services | 100% | 25% | 25% | 25% | 25% |

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

FEE SCHEDULE



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

FEE SCHEDULE



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

FEE SCHEDULE



| Park and Recreation Fees: | | |
|--|---|----------|
| Softball Team Registration Fee | \$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 | |
| | | |
| Horseshoe Team Registration Fee | | |
| a) Individual Player Fees: | \$20.00 | |
| | | |
| Community Building Rental | | |
| a) Resident | | |
| Week Day | \$60.00 + \$175.00 refundable deposit | |
| Weekend | \$165.00 + \$175.00 refundable deposit | |
| b) Non-Resident | | |
| Week Day | \$100.00 + \$500.00 refundable deposit | |
| Weekend | \$265.00 + \$500.00 refundable deposit | |

FEE SCHEDULE



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

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

FEE SCHEDULE



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

FEE SCHEDULE



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

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

GLOSSARY OF TERMS



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.

GLOSSARY OF TERMS



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

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

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

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

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

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

LEAGUE: Wisconsin League of Municipalities

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

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

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

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

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

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

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

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

MMSD: Milwaukee Metropolitan Sewerage District

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

OPEB: Other Post-Employment Benefits

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS



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