



VILLAGE OF  
**BUTLER**  
EST. 1913

# 2020 Annual Budget



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## LETTER OF TRANSMITTAL



President Tiarks and the Village Board of Trustees;

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

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

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

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

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

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

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

I am proud to report that the 2020 Budget is fully funded, contains increased service levels, and provides the necessary resources for staff to continue to provide exceptional service to the residents, businesses and visitors of the Village of Butler. As with prior years, the budget is presented in a simple line format and includes an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information, and a justification page for specific expense line items. The appendix includes a schedule of existing debt and debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, and a glossary of terms. Revenues and expenses are projected and budgeted for using a look back method of prior years' actual revenue/expense coupled along with known activities throughout the year (grant award, non-reoccurring expense, etc.).

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

### 2020 Budget Assumptions and Significant Impacts

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

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

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

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

Thank you for your time and effort reviewing the 2020 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
Gerald Orvis	Village Trustee
Tom Sardina	Village Trustee
Mark Holdmann	Village Trustee
Paul Kasdorf	Village Trustee

### **Administrators**

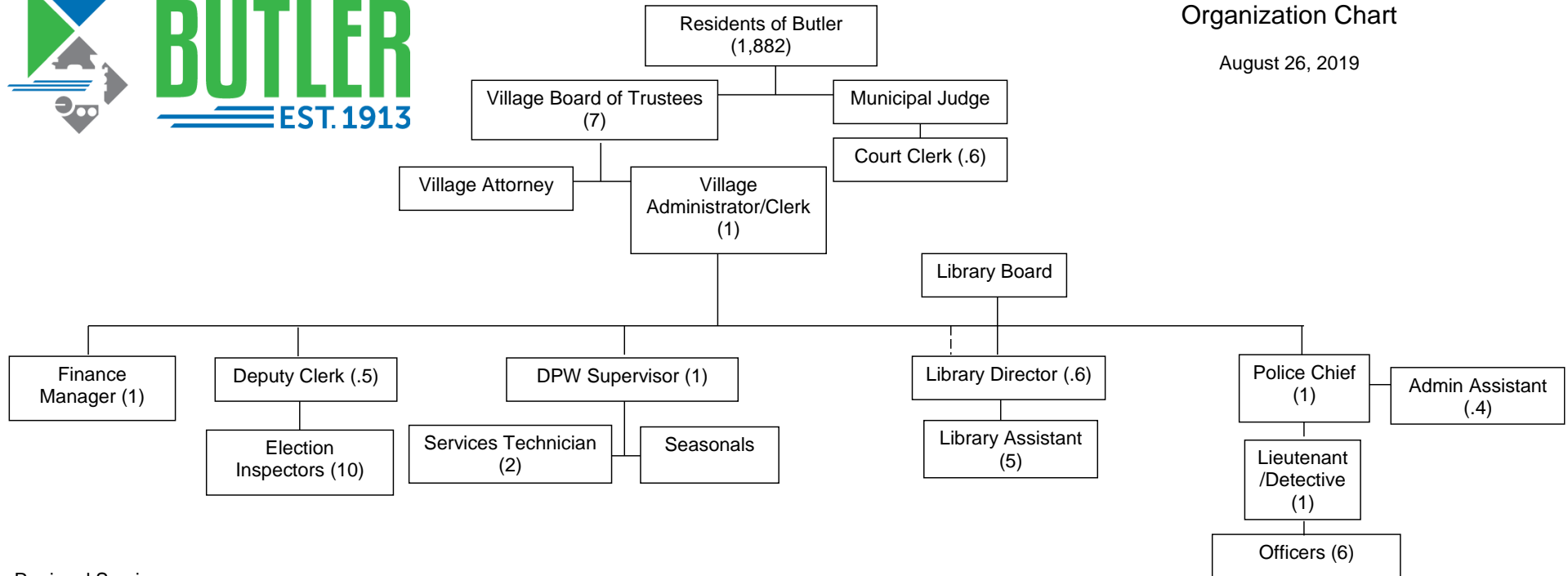
Kayla Chadwick	Village Administrator/Clerk
David Wentlandt	Chief of Police
Jim Bremberger	Public Works Supervisor
Jodi Kessel Szpiszar	Library Director
Patrice Bera	Finance Manager
Carolyn Jahnke	Deputy Clerk
Charlene Benjamin	Library Board President
Pete Zoulek	Fire Chief
Paul Alexy	Village Attorney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

# VILLAGE ORGANIZATIONAL CHART



## Village of Butler Organization Chart

August 26, 2019



### Regional Services:

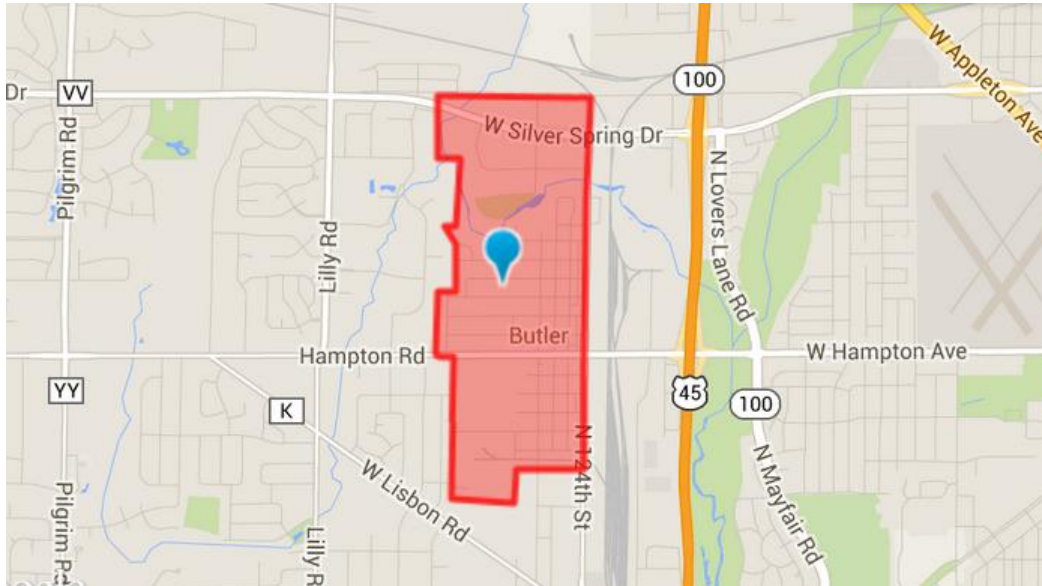
WCC – Waukesha County Communications Center  
HAWS – Animal Control

### Contracted Services:

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

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

## LOCATION

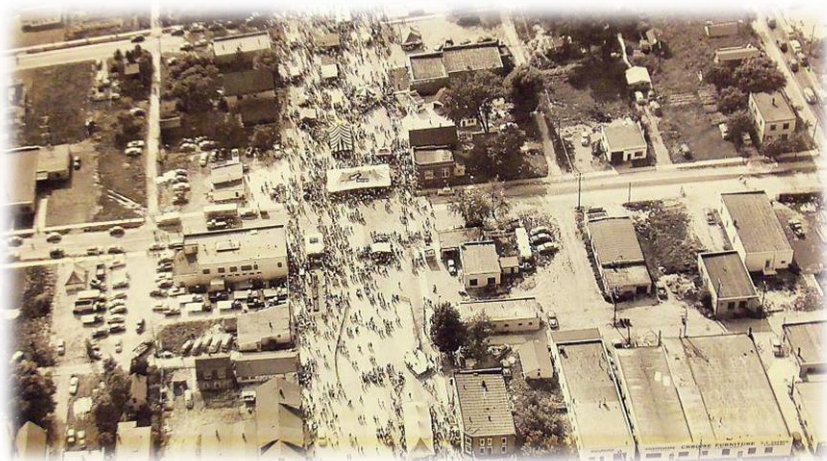
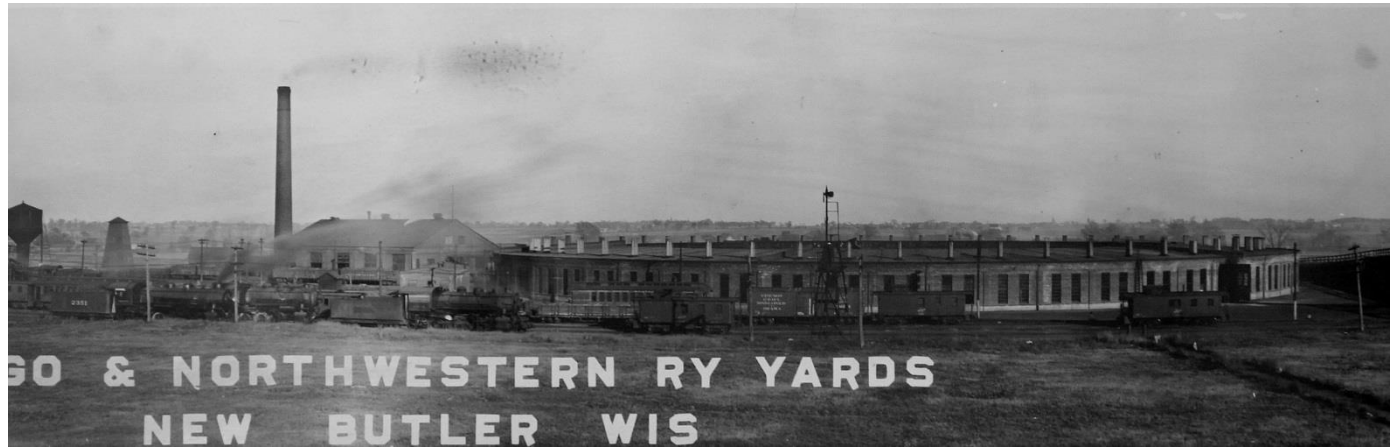


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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

### History

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



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

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



## HISTORY AND COMMUNITY PROFILE



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

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

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

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

### Today

Today, residents of Butler enjoy a small town feel while maintaining close proximity to major interstates and downtown Milwaukee. Numerous community events such as, the Christmas Parade, Independence Day Parade, softball leagues, and National Night Out are held annually. Home to both significant industrial and retail businesses such as

Cargill, Western States Envelope, and Molded Rubber and Plastic, Butler balances commercial and residential interests. Butler’s mix of residential and commercial properties offers residents old and new, and a good place to start and a great place to stay.



### Demographics

**Date Incorporated:** May 5, 1913  
**Area in Square Miles:** .79 sq. mi.  
**Population:** 1,824

**Population by Gender:**

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

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

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

**Population by Race:**

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

**Population by Age:**

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

**Community Recreation:**

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

**Personal Income:**

- **Median household income:** \$41,925
- **Per capita income:** \$26,530

**Most Common Industries:**

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

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

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

## Top Taxpayers

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

## Top Employers

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

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, 2019**

*Christopher P. Morill*

Executive Director

For the fourth, consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Butler for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit 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.



# 2019 Year in Review

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

# Same Building, New Look

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



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



# An Academy Graduate

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



# Open for Business

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

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



# Planning for the Future

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

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

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





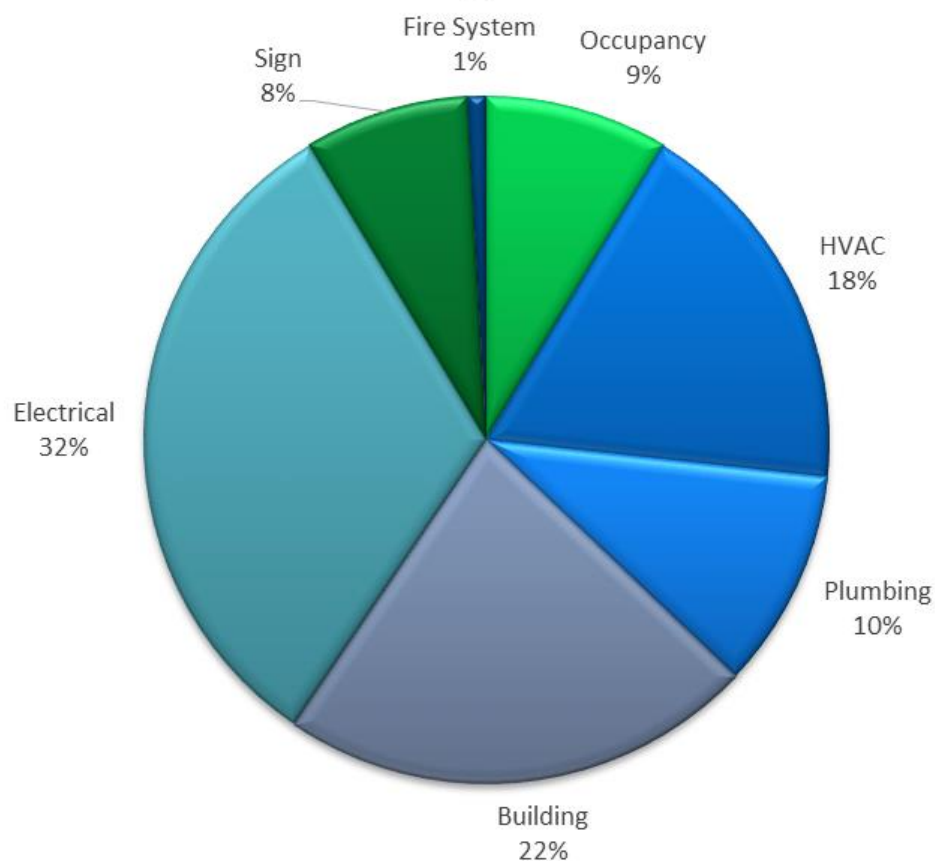
## Performance Measurement Program

In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc. Each month the department managers submitted a written performance report to the Village Administrator and the Village Board. The goal of this program is to define measure, learn, and improve internal and external operations. This process will be applied to the daily tasks of Village employees to define the task, measure its performance and efficiency, learn about who, why, where, what, and when of the task, and implement improvements to increase the effectiveness and efficiency of the employee and the task. Through data gathering and analysis, department managers will identify which areas can be best improved to maximize the effectiveness of taxpayer dollars. This information will eventually be used to develop organization wide performance expectations and will help direct a performance-based budget. 2019 represents the fifth year of this program. You will notice in the following report that we continue to compare data and begin to determine where the Village excels in providing cost-efficient and high-quality services to the community and where our areas for improvement. This data is used to help department managers evaluate the effectiveness of their staff, as well as, help demine goals for the upcoming year.



# Administration

**2019 Building Permits Issued**



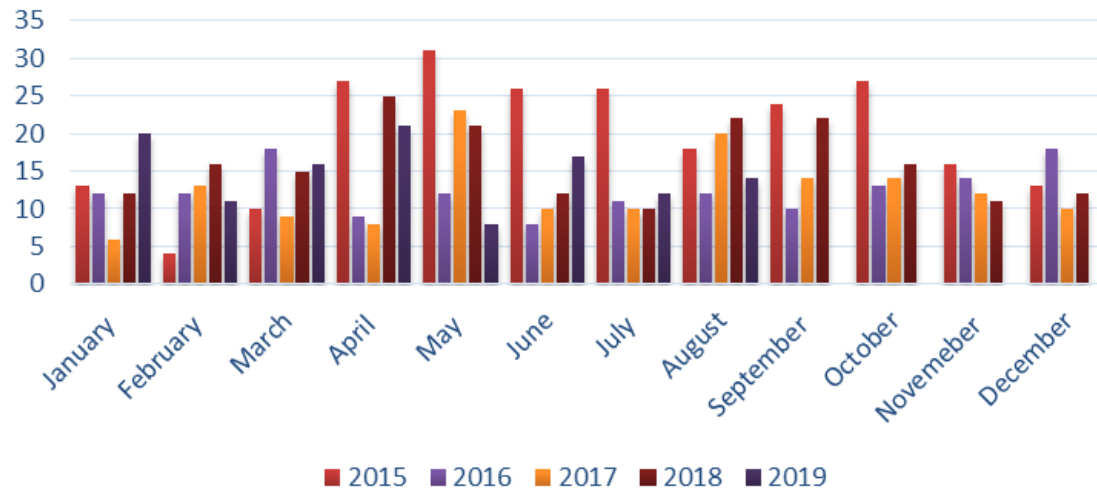
The Administration Department includes the offices of Village Administrator, Clerk, Treasurer, and Building Inspection. While many duties within these departments do not result in tangible data, there are measures that are tracked to measure productivity, activity, and success of each department. Data 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 - 2019

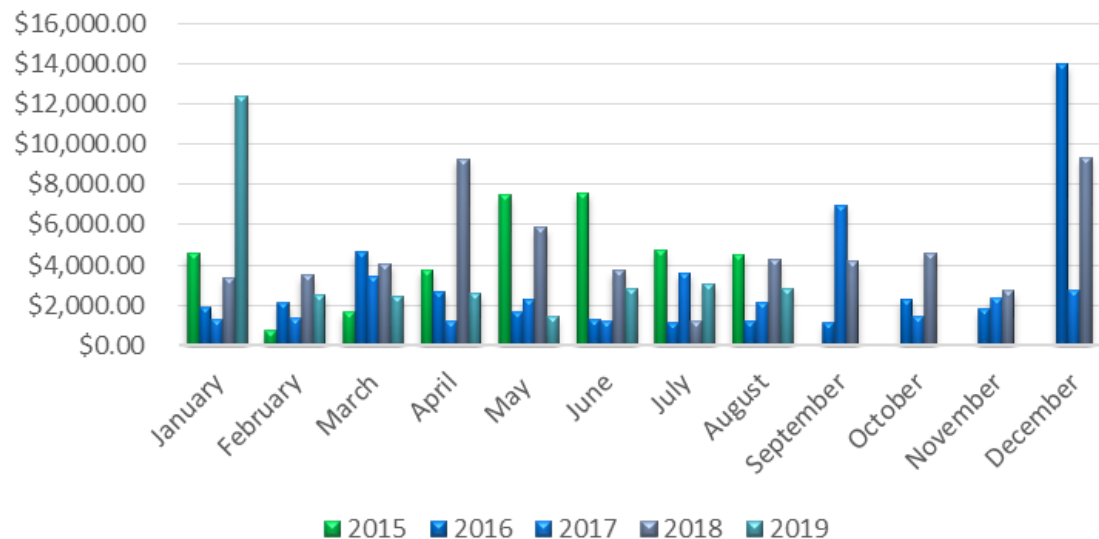


Permits issued in 2019 are in line with monthly permits issued in 2018. In 2015 there were 235 total permits issued, 149 in both 2016 and 2017, and 194 in 2018. To date (Jan-Aug) in 2019 there have been 119 total permits issued.

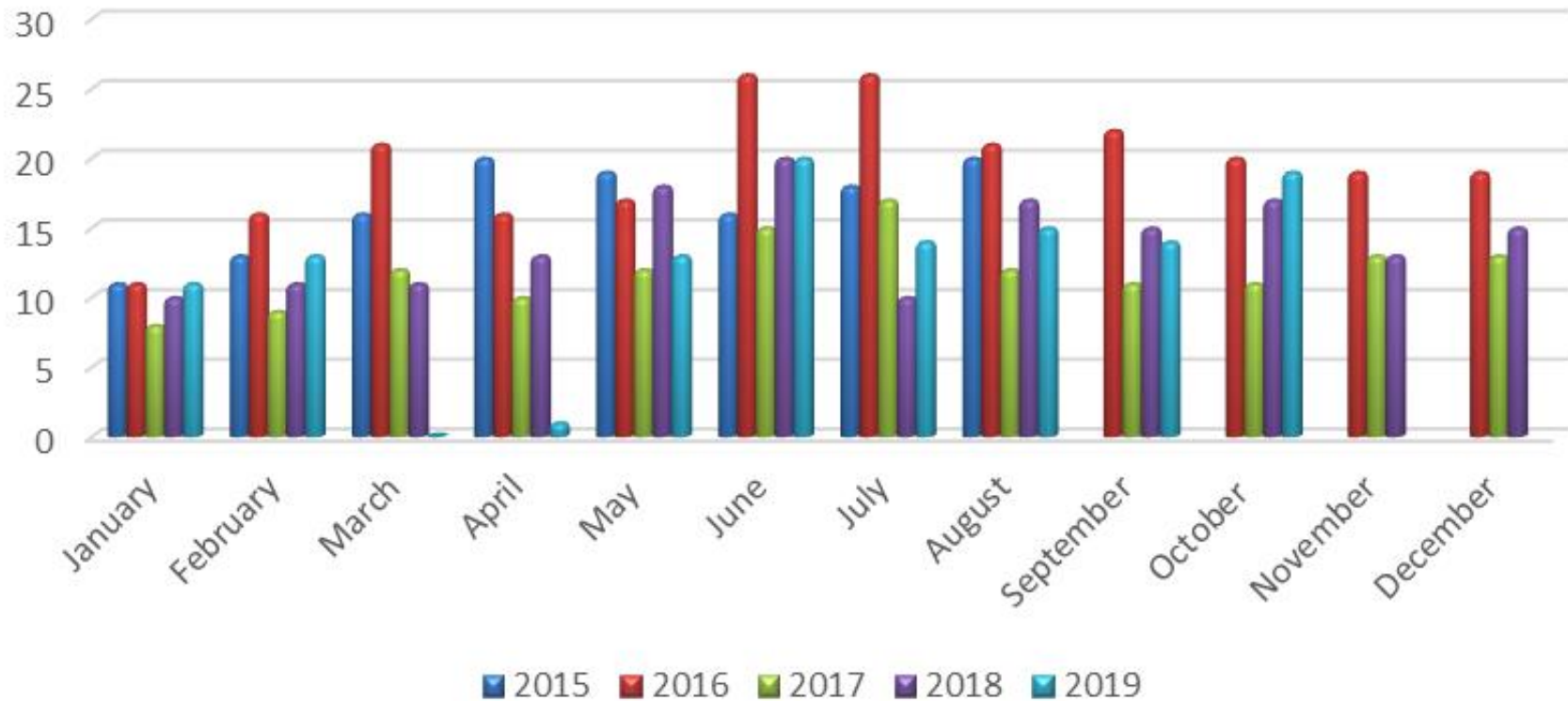
Obviously, there is a correlation between permit volume and permit revenue. Permit revenue was a record high in 2018 due to some major project. Though permits issued in 2019 is trending the same as 2019, permit revenue is expected to be significantly less due to smaller projects.

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

## Building Permit Revenue By Month 2015 - 2019



## Community Building Rentals By Month 2015 - 2019

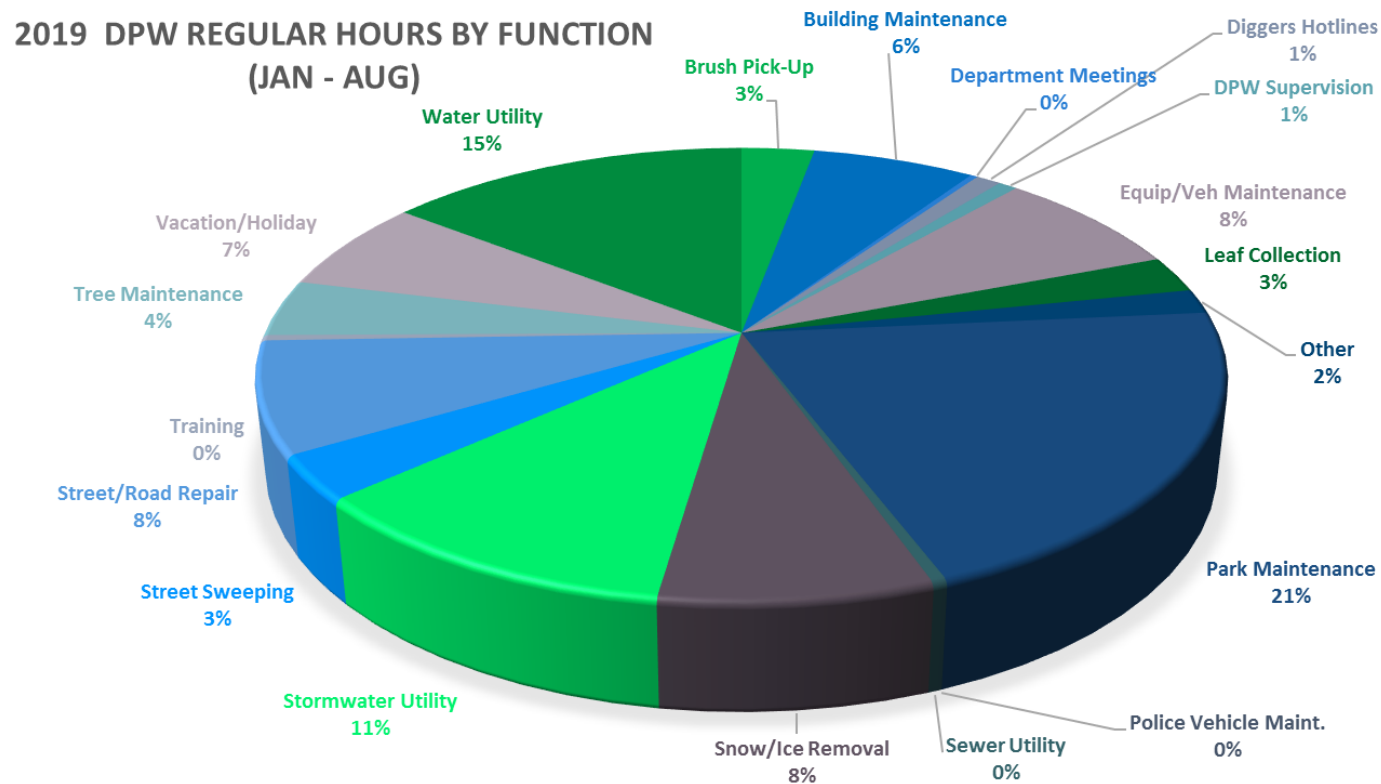


# Public Works

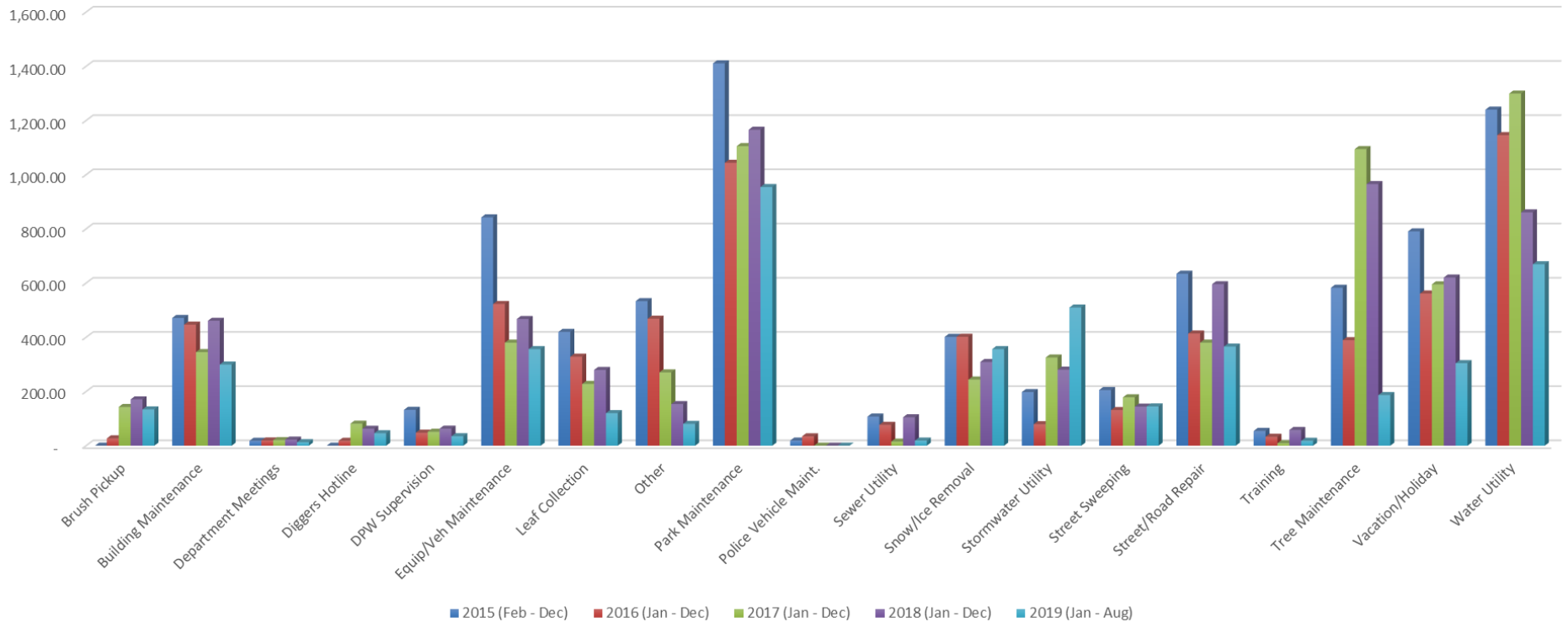
maintenance.

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

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

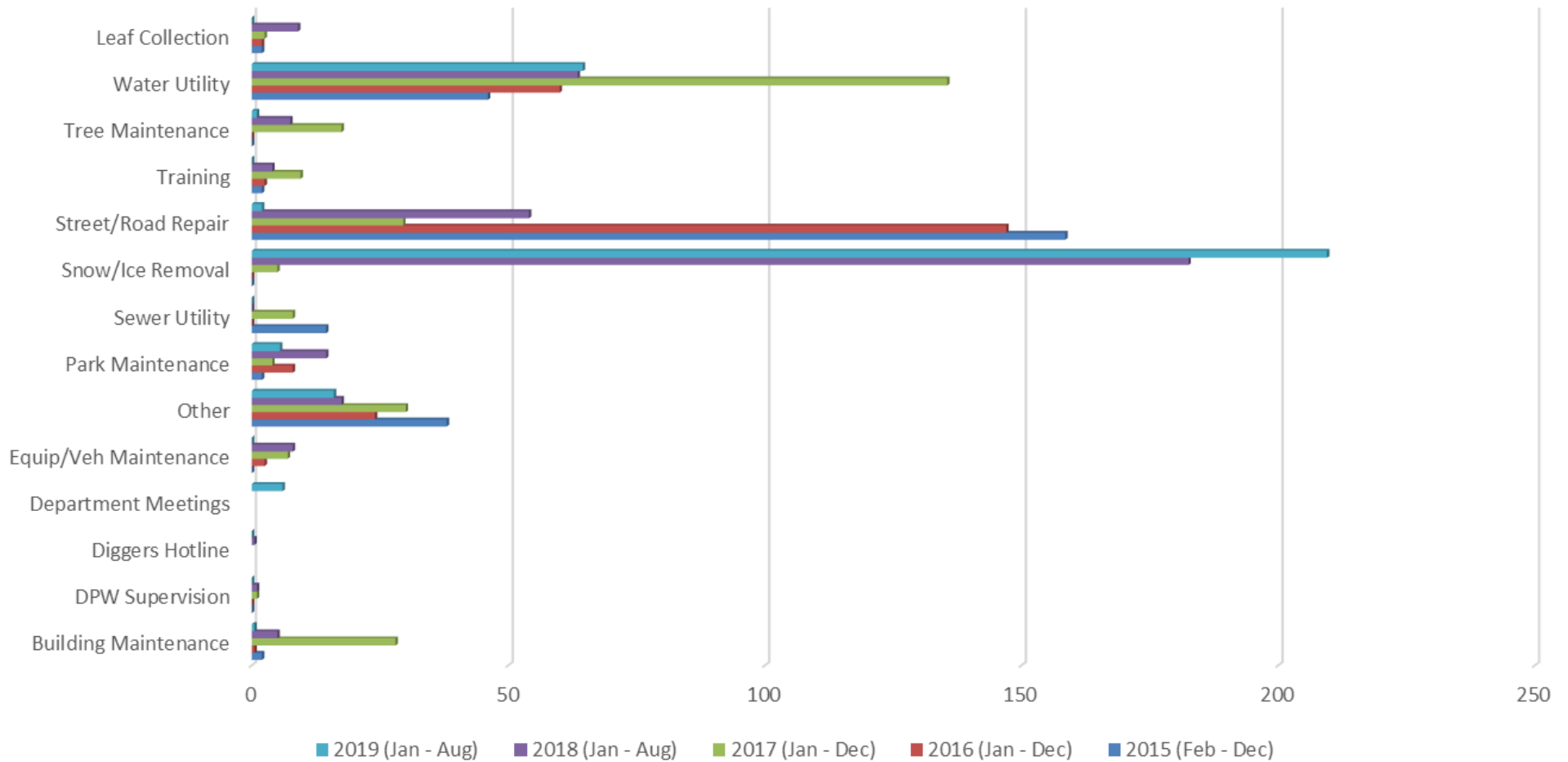


2015 - 2019 Public Works Regular Hours



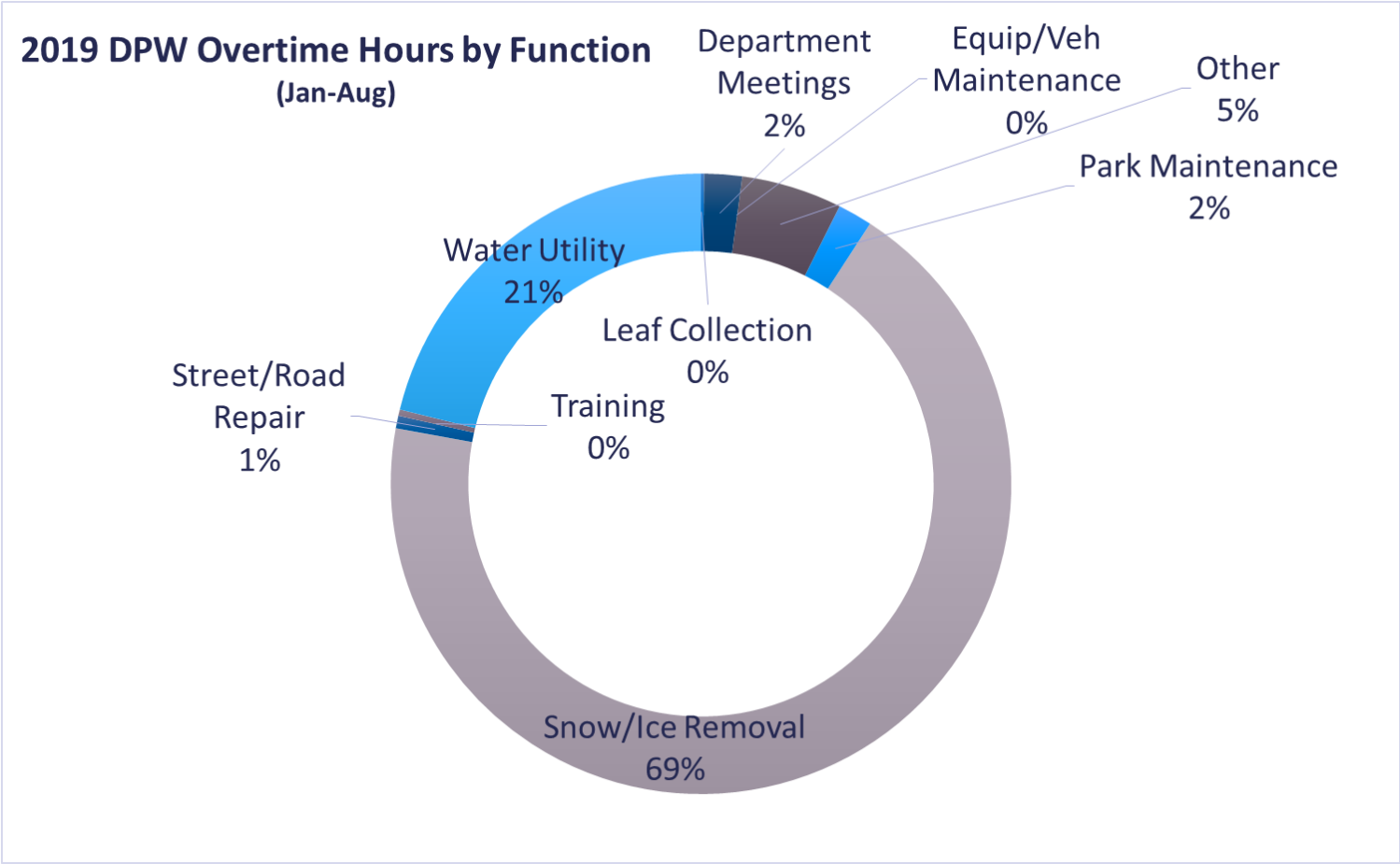
This graph compares the data we have collected for Public Works regular hours over the last five years. As shown, large uses of time are consistent from year to year. Park maintenance, Water utility, and Equipment Maintenance are all main and essential functions of the Public Works Department and therefore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

## 2015 - 2019 Public Works Overtime Hours



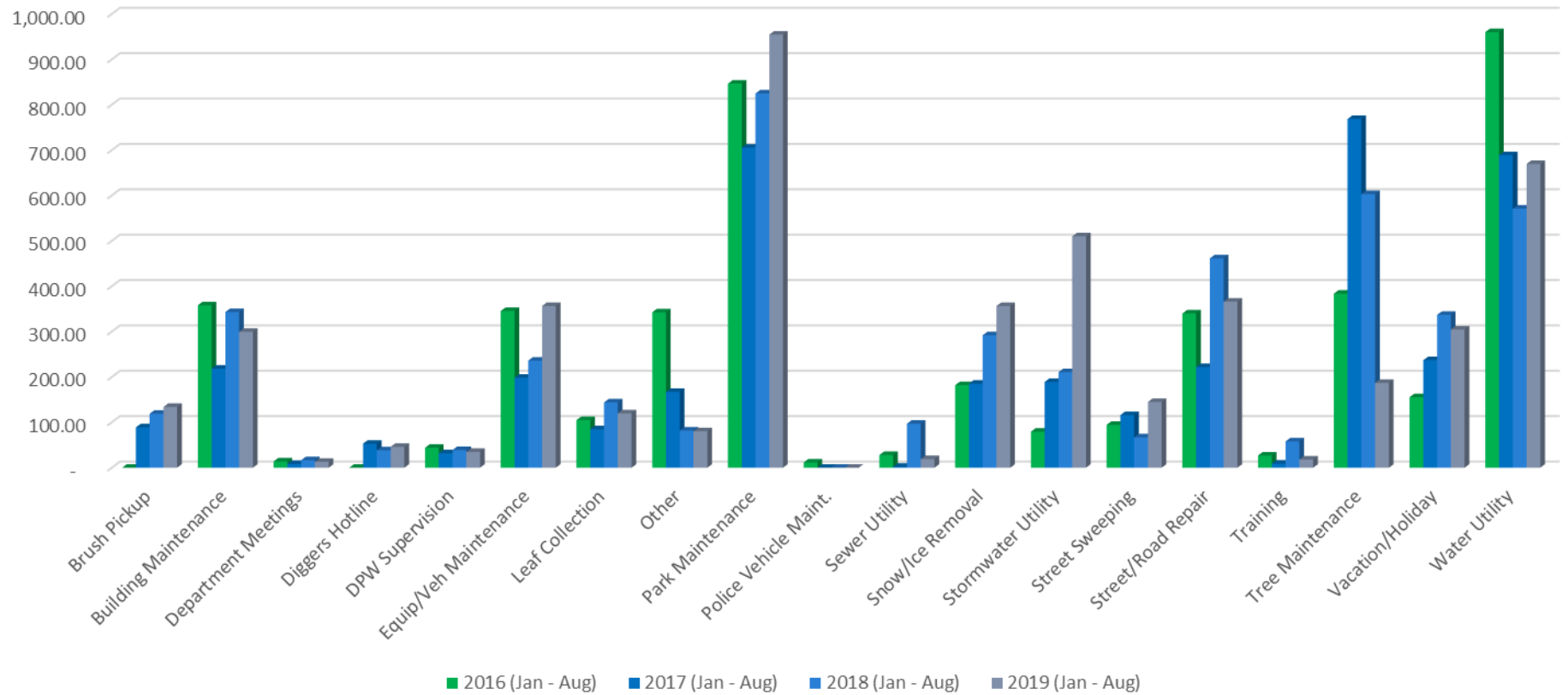
DPW Overtime hours are shown for January – August of 2019. As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately, we cannot schedule to snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are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

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

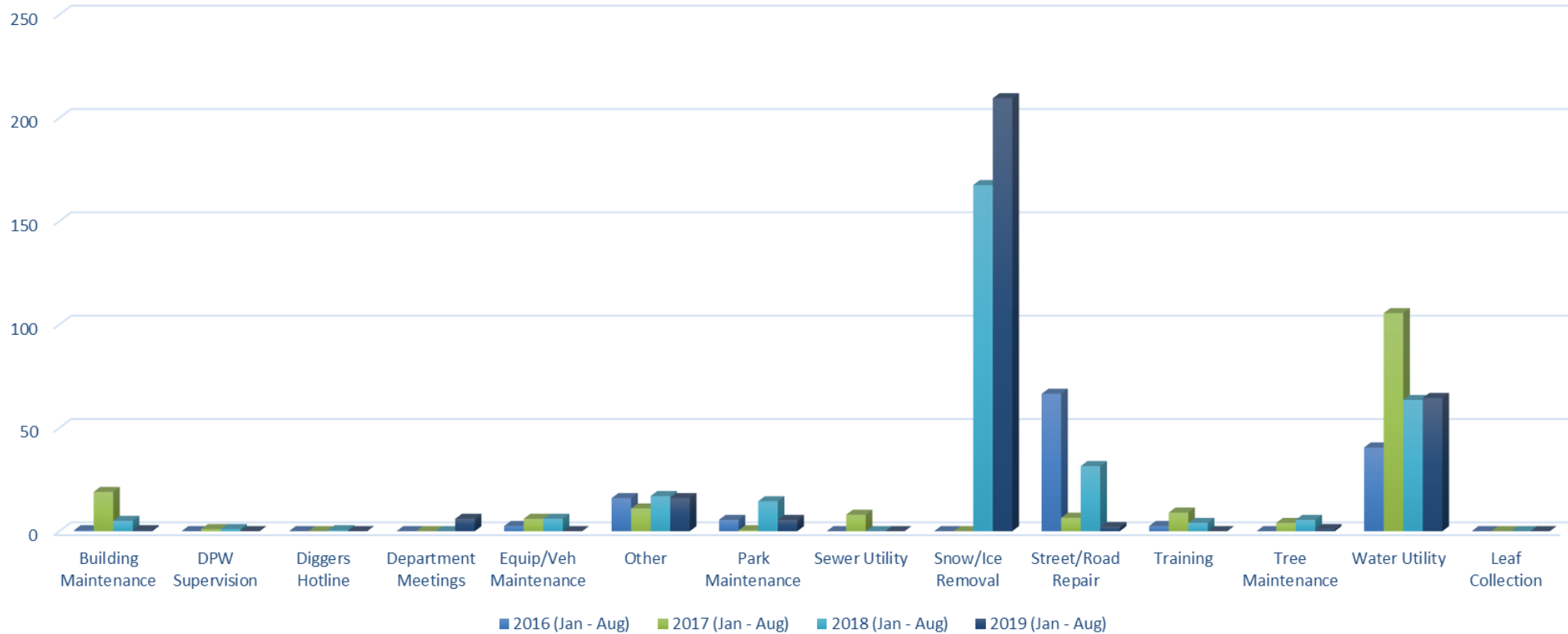


As expected, Water Utility and Snow and Ice Removal account for the largest allocation of overtime hours from year to year. These two functions have the most unpredictable events and many cases require a full crew for many hours to complete. This information is helpful in budgeting for overtime and allocating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

### 2016 -2019 Regular Hours (Jan - Aug)



## 2016-2019 Overtime Hours (Jan - Aug)





# Police and Court

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

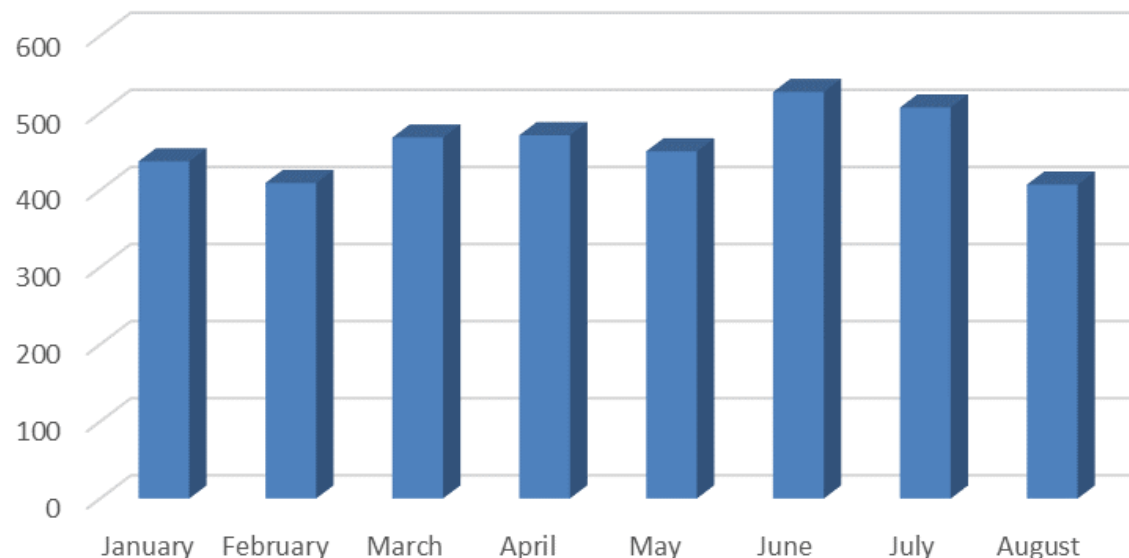
criminal activity, productivity of officers, and staffing needs.

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

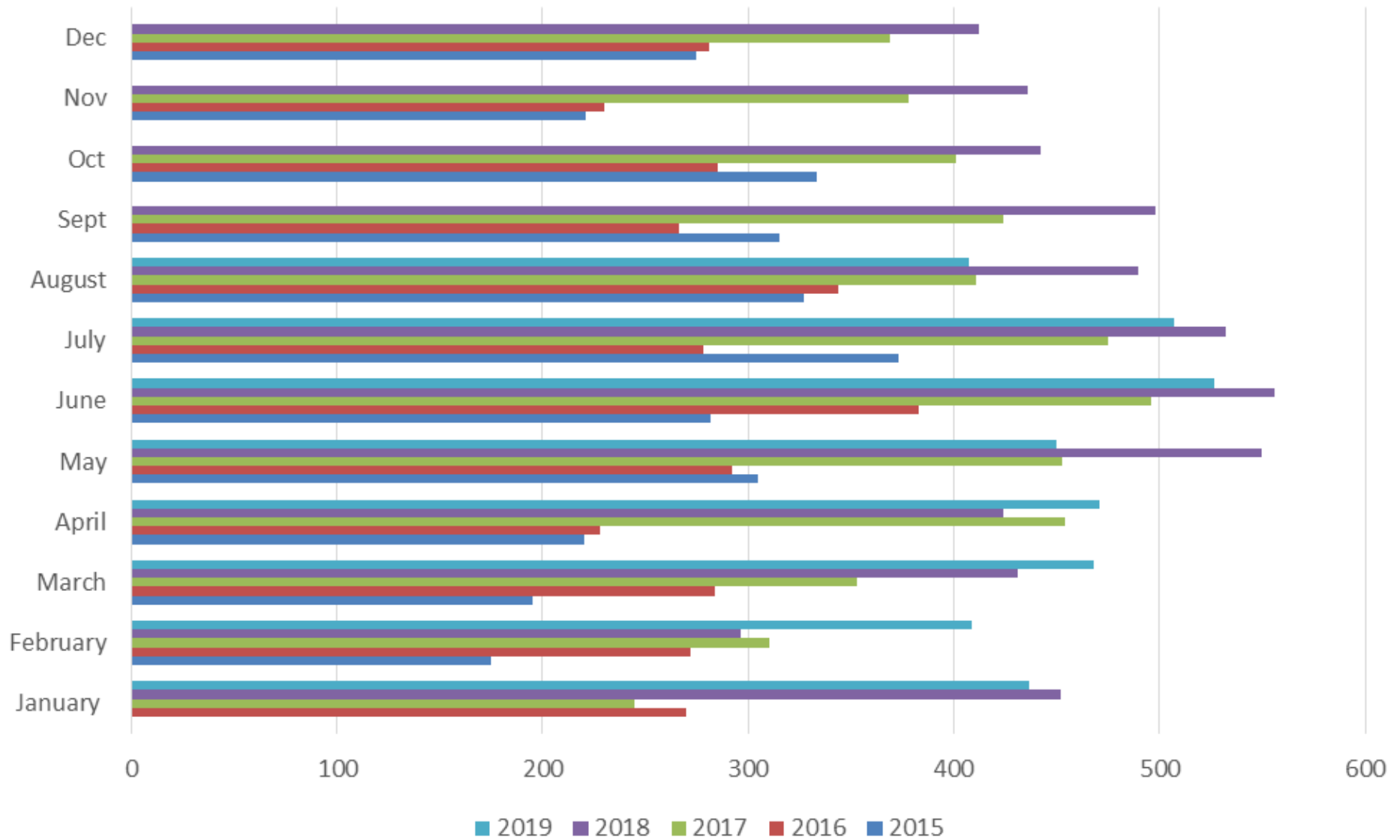
The Departments are committed to using the data to evaluate services and to ensure that Butler is a safe and secure place to live, work, and play.

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

2019 Calls For Service

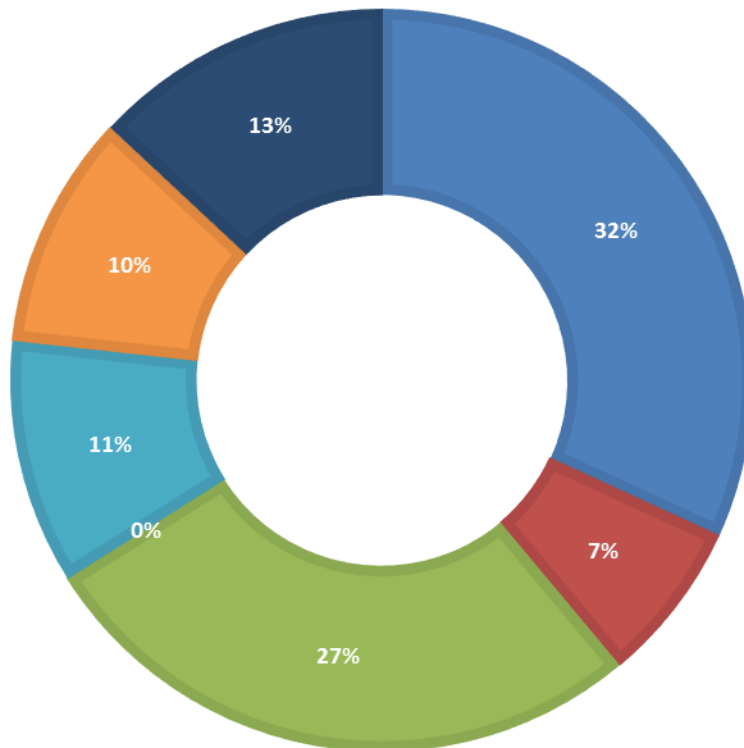


## Calls for Service 2015 - 2019 YTD



## 2019 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

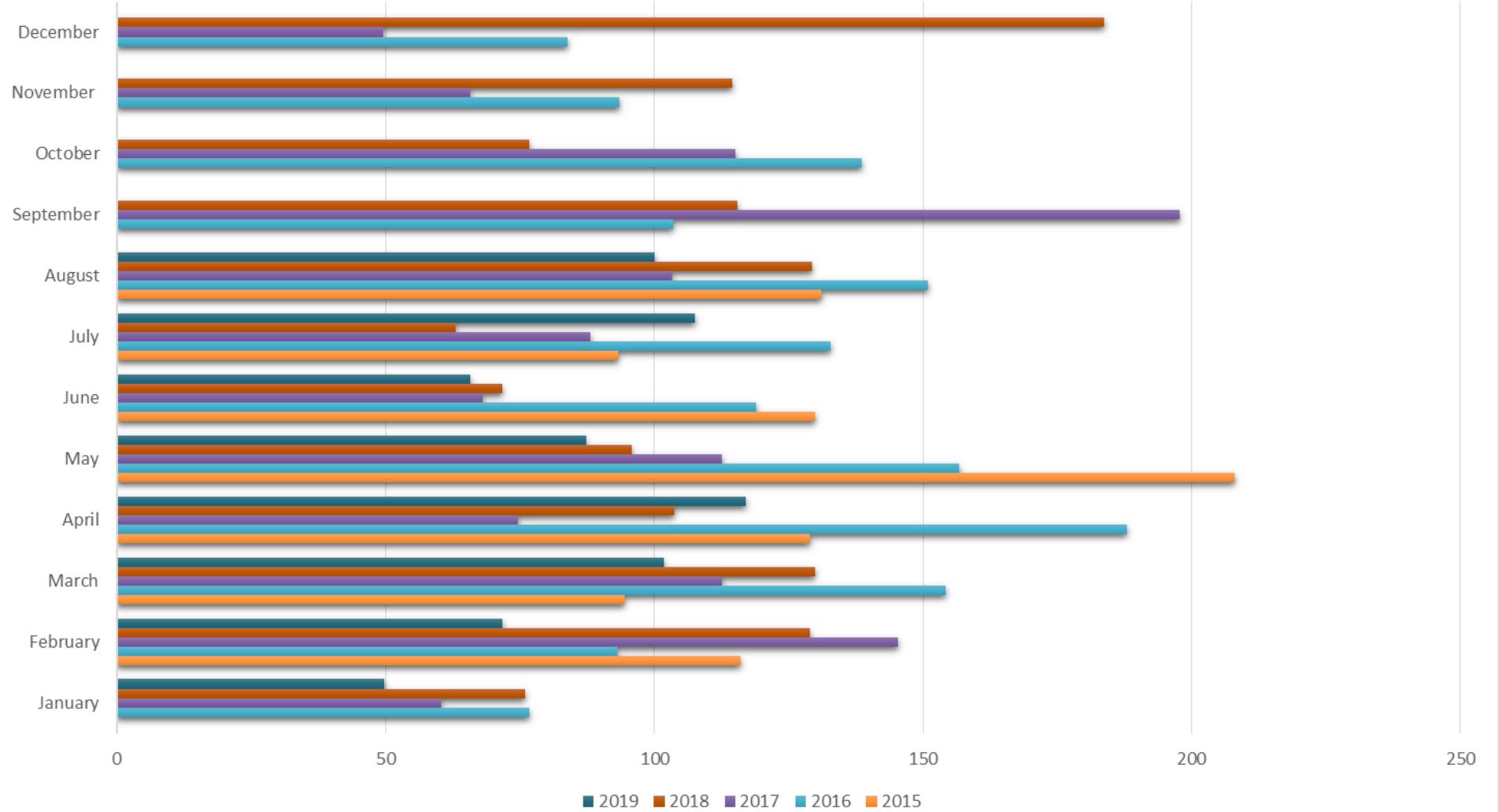
■ Training ■ Court ■ Vac/Hol ■ Sick ■ Calls for service ■ Special Events ■ Misc



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

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

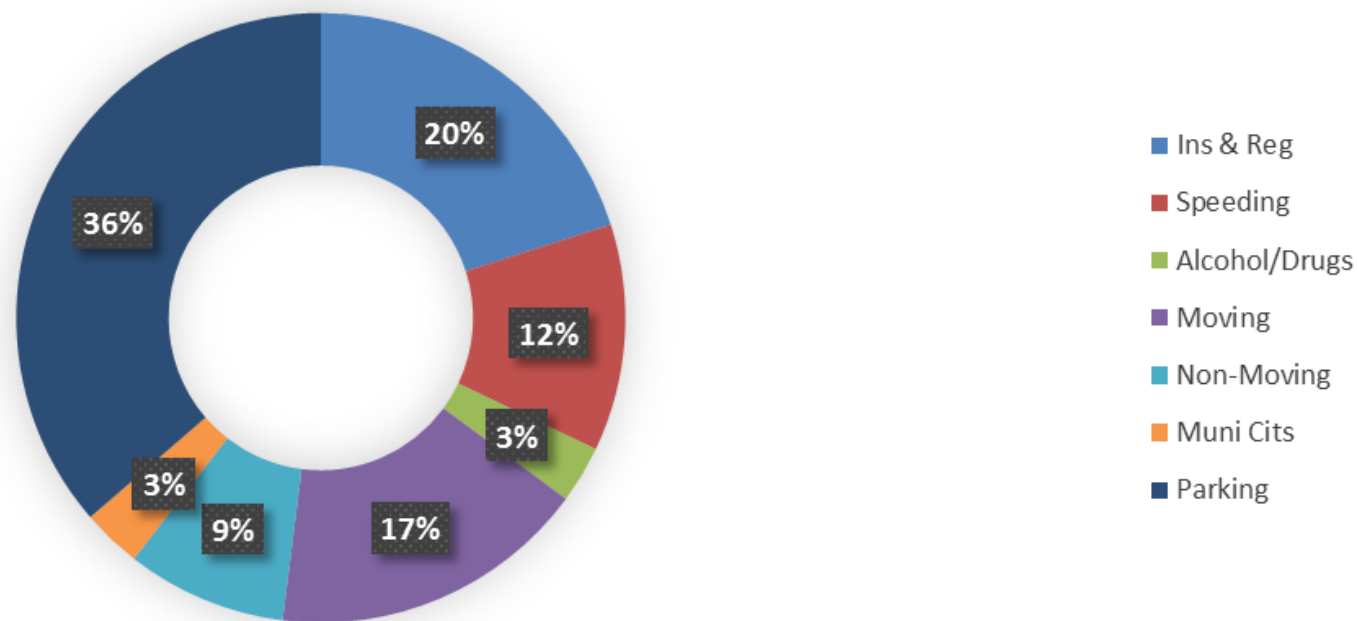
## 2015 - 2019 Overtime Hours By Month



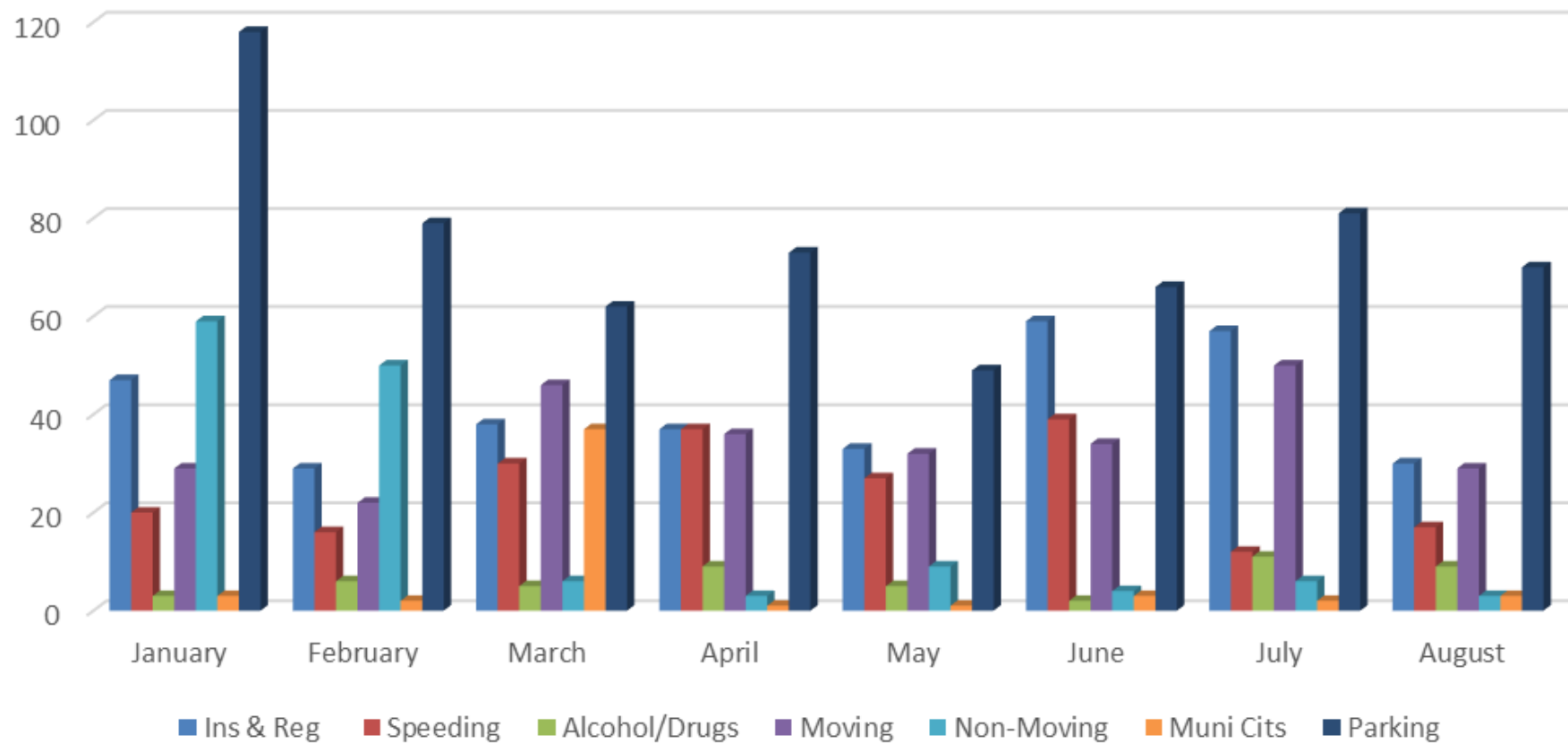
The three largest citation areas, Insurance and Registration, Parking, and Moving violations account for 73% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 330 citations, Parking accounts for 598 citations, and Moving violations account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

# 2019 Citations Issued by Type

## January - August

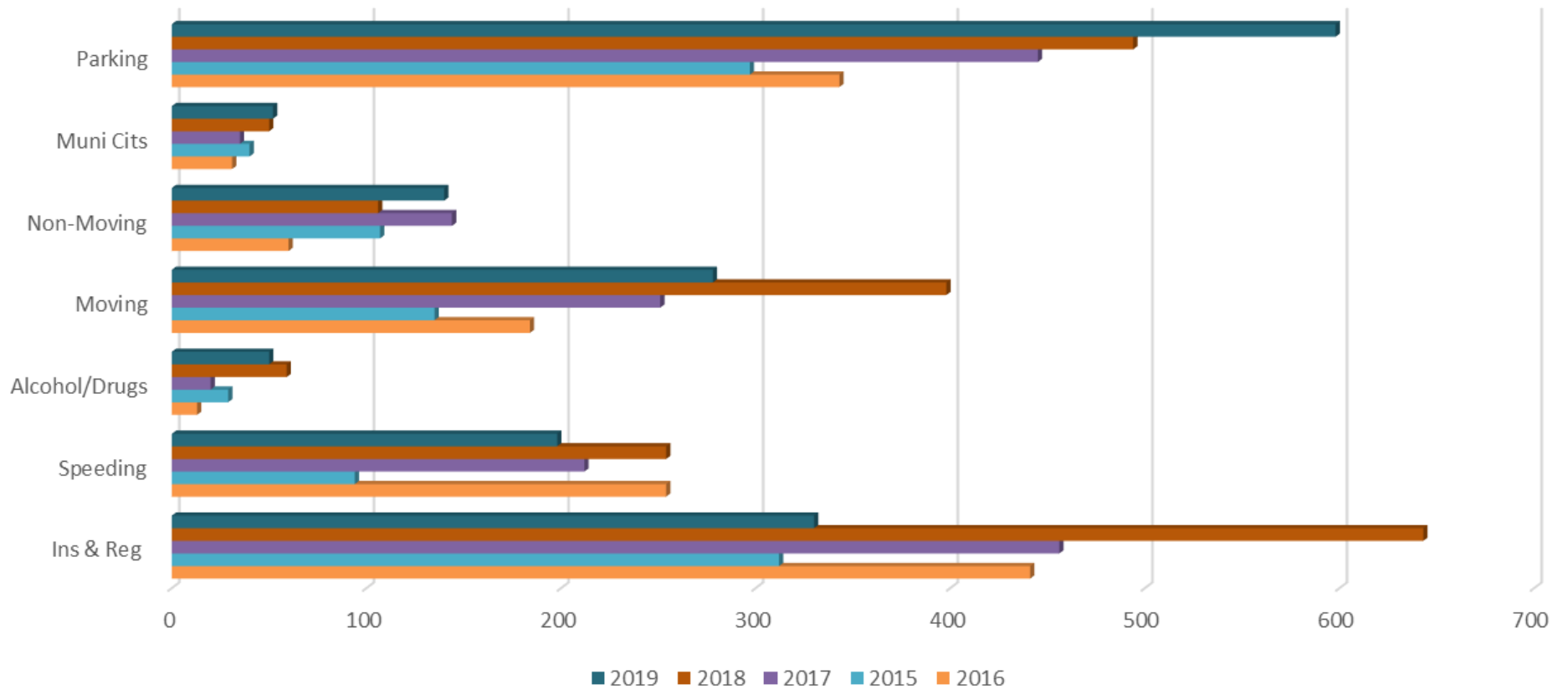


## 2019 Citations Issued By Month

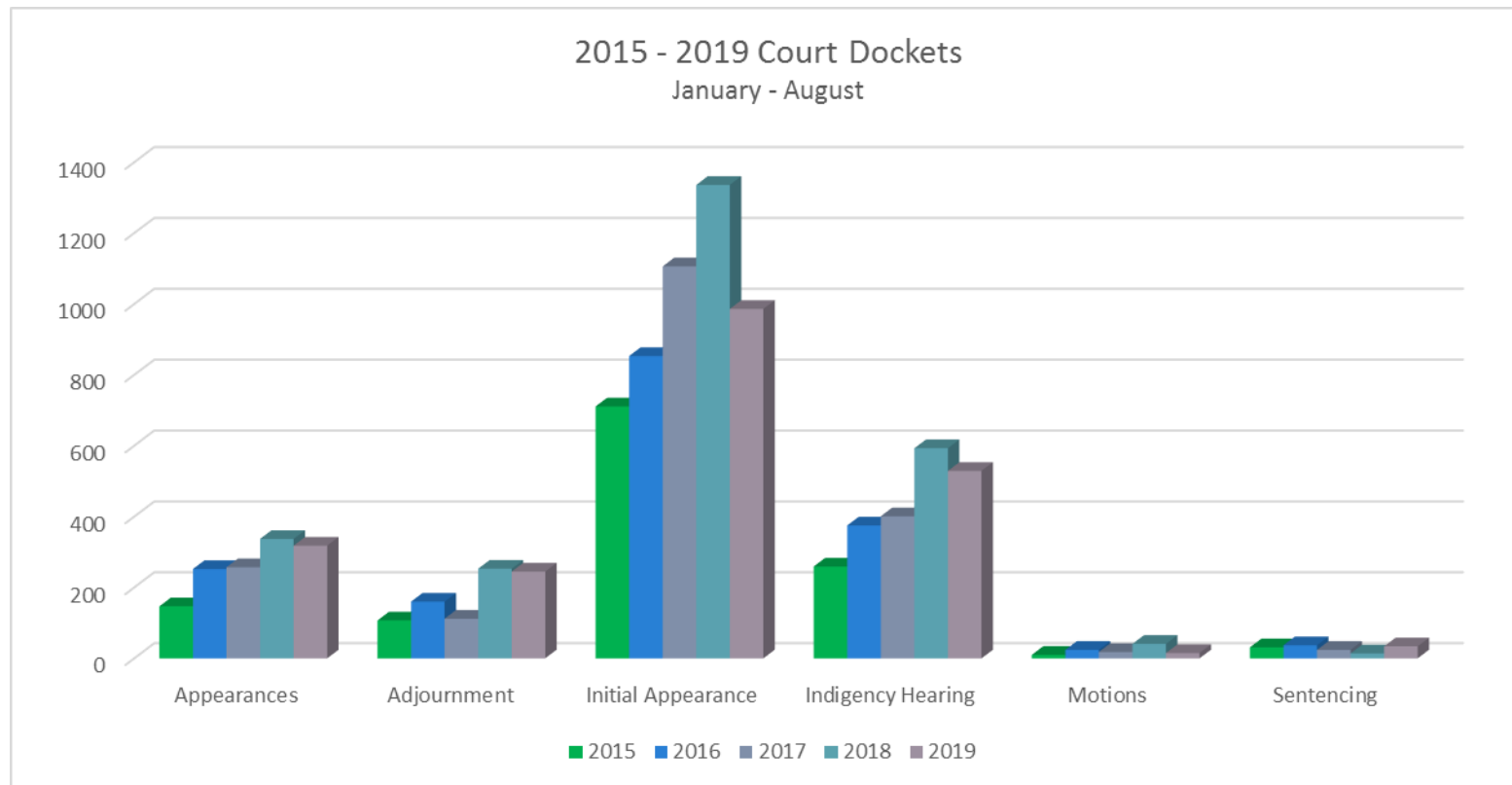


The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2019, 1646 citations were issued, compared to 2,004 citations and 1,563 total citations issued during the same time frame in 2018 and 2017 respectively.

## 2015 - 2019 Total Citations Issued By Type January - August

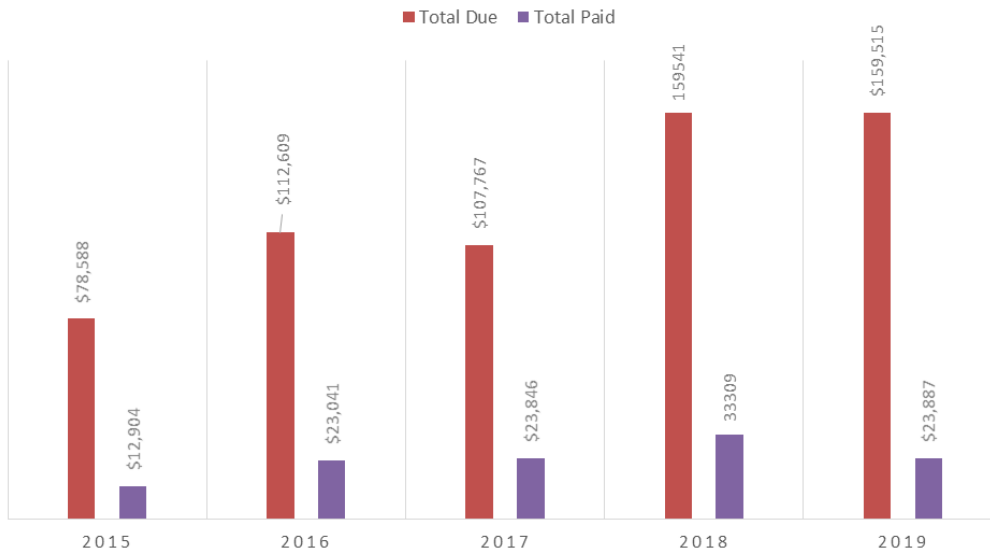


2019 Court Dockets By Month								
	January	February	March	April	May	June	July	August
Appearances	37	43	43	38	44	40	41	32
Adjournment	27	33	41	28	22	24	37	33
Initial Appearance	99	130	98	130	143	118	135	133
Indigency Hearing	96	74	45	62	48	65	74	65
Motions	3	3	2	2	4	1	0	0
Pre-Trial	3	1	0	5	17	2	4	2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

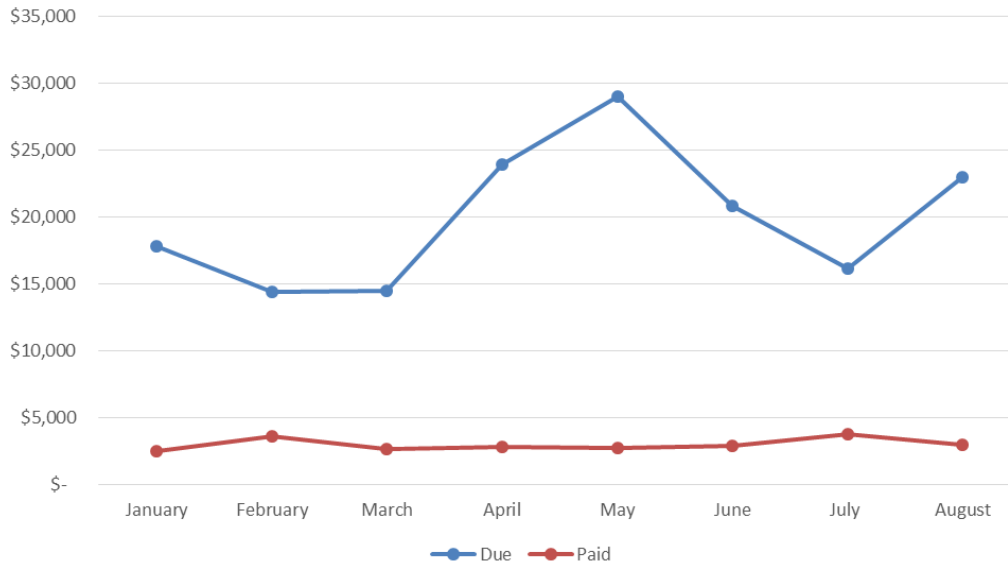




### 2015 - 2019 COURT PENALTIES ASSESSED/PAID JANUARY - AUGUST



### 2019 Court Penalties Assessed vs. Paid



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

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

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

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

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

### **Budget Amendments**

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

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

The Village of Butler utilizes the following funds for 2020:

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

### **Fund 100 – General Fund**

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

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

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

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

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

### **Fund 601 – Debt Service Fund**

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

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

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

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

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

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

### **Fund 200 – Water Utility Fund**

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

### **Fund 300 – Sewer Utility Fund**

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

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

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

### **Major Fund Definition**

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

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

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



## BUDGET SCHEDULE



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

# NOTICE OF PUBLIC HEARING



## VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2020 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 19, 2019 at 7:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave., to consider the proposed 2020 Village Budget. The proposed budget is available for public inspection in the Administrator Office at Village Hall from 8:00 a.m. to 4:00 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2016 Actual	2017 Actual	2018 Actual	2019 Budget	8/31/19 YTD	2019 Projected	2020 Budget	Budget % Change
<b>Revenues:</b>								
Taxes and Tax Equivalents	\$ 1,557,909	\$ 1,513,414	\$ 1,409,255	\$ 1,364,968	\$ 1,313,270	\$ 1,364,968	\$ 1,479,404	8.38%
Intergovernmental Revenue	206,507	278,242	254,674	364,656	287,088	307,479	330,473	-9.37%
Licenses and Permits	74,474	61,938	85,298	73,846	60,383	85,140	73,050	-1.08%
Fines, Forfeitures and Penalties	104,405	104,014	138,269	140,500	103,955	155,500	154,500	9.96%
Public Charges for Services	92,257	75,772	78,475	78,300	39,453	60,600	67,300	-14.05%
Miscellaneous Revenues	173,287	144,728	174,944	130,000	155,049	128,200	145,315	11.78%
Other Financing Sources	4,465	15,333	1,900	3,500	13,636	13,636	-	-100.00%
Total Revenues	2,213,304	1,972,842	2,142,814	2,155,770	2,115,523	2,115,523	2,250,042	4.37%
<b>Expenditures:</b>								
General Government	\$ 224,633	\$ 189,962	\$ 227,917	\$ 215,236	\$ 129,670	\$ 203,096	\$ 226,896	5.42%
Court	67,596	69,256	78,516	74,909	46,226	77,014	79,322	5.89%
Police Department	851,716	926,892	999,959	1,024,275	658,830	983,315	1,098,846	7.28%
Public Works	313,662	285,753	280,744	295,539	136,716	275,018	283,686	-4.01%
Library	117,498	130,194	-	-	-	-	-	0.00%
Contingency, Technology & Insurance	514,094	510,825	577,689	545,810	405,172	548,281	561,292	2.84%
Total Expenditures	2,089,198	2,112,882	2,164,826	2,155,769	1,376,614	2,086,724	2,250,042	4.37%
Change in Fund Balance	119,001	80,215	(163,440)			28,799		
Beginning Fund Balance	477,781	596,782	676,997	513,557		513,557	542,356	
Transfer from/(to) other funds	-	-	-	-	-	-	-	
Less: Surplus Applied	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 596,782	\$ 676,997	\$ 513,557	\$ 513,557		\$ 542,356	\$ 542,356	

## VILLAGE OF BUTLER SUMMARY OF REVENUES, EXPENSES & FUND EQUITY PROPOSED 2020 BUDGET

Funds	General Fund	Debt Service Fund	Capital Fund	Library Fund	Borr. Money Fund
Total Revenues	\$ 2,250,042	\$ 422,003	\$ 66,975	\$ 108,722	\$ 1,330,000
Total Expenditures	2,250,042	422,003	66,975	108,722	1,694,000
Change in Equity	-	-	-	-	(364,000)
Beginning Equity Balance	513,557	(26,672)	465,557	22,996	495,335
Less: Surplus Applied	-	-	-	-	(364,000)
Ending Equity Balance	\$ 513,557	\$ (26,672)	\$ 465,557	\$ 22,996	\$ 131,335

Funds	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	\$ 529,009	\$ 850,701	\$ 279,033	\$ 5,836,484
Total Expenditures	528,360	850,060	278,718	6,189,890
Change in Equity	-	-	-	(362,396)
Beginning Equity Balance	1,784,630	1,059,493	2,152,191	6,467,086
Less: Surplus Applied	(27,449)	(31,917)	-	(423,366)
Ending Equity Balance	\$ 1,757,181	\$ 1,027,576	\$ 2,152,191	\$ 5,681,324

Fund	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Budget % Change
General Fund	\$ 1,519,736	\$ 1,475,055	\$ 1,366,649	\$ 1,326,968	\$ 1,439,704	0.00%
Debt Service Fund	280,039	365,149	391,534	424,272	420,903	16.19%
Capital Fund	-	-	-	181,050	58,975	0.00%
Library Fund	-	-	105,308	94,557	94,561	100.00%
Park & Recreation Fund	-	-	-	-	17,400	
Total Tax Levy	\$ 1,799,775	\$ 1,840,204	\$ 1,863,491	\$ 2,026,847	\$ 2,031,542	10.14%
Municipal Property Tax Rate	\$ 8.22	\$ 8.44	\$ 8.49	\$ 8.17	\$ 8.09	-0.93%

Dated this 22nd day of October, 2019

*Kayla J Chadwick*

Kayla Chadwick  
Village Administrator/Clerk

# RESOLUTION OF ADOPTION



## RESOLUTION NO. 19-11

### **RESOLUTION TO ADOPT INDIVIDUAL FUND BUDGETS IN THE AMOUNTS INDICATED FOR THE CALENDAR YEAR 2020**

**WHEREAS**, the Village Board did on November 19, 2019 hold a public hearing on the proposed budgets for the Village of Butler for the Calendar Year 2020.

**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 2020:

Fund	Amount
General Fund	\$ 2,250,041
Debt Service Fund	\$ 422,003
Borrowed Money Fund	\$ 1,694,000
Capital Fund	\$ 66,975
Library Fund	\$ 108,722
Park and Recreation Fund	\$ 23,600

These said budgets in detail are open to public inspection, Monday through Friday, between the hours of 8:00 AM and 4:00 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 2019 and to be collected in and during the taxpaying period of 2019-2020 the sum of two million thirty one thousand five hundred forty two dollars (\$2,031,542) 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 19, 2019 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2019 Tax Roll of said Village.

**PASSED AND ADOPTED** this 19<sup>th</sup> day of November, 2019.

VILLAGE OF BUTLER

By: Patricia Tiarks  
Patricia Tiarks, President

ATTEST:

Kayla Chadwick  
Kayla Chadwick, Administrator/Clerk

## RESOLUTION NO. 19-12

### **RESOLUTION TO ADOPT THE FOLLOWING INDIVIDUAL UTILITY FUND OPERATING BUDGETS FOR THE CALENDAR YEAR 2020**

**WHEREAS**, the Village Board did on November 19, 2019, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Butler for the calendar year 2020.

**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 2020:

Fund	Amount
Water Utility	\$ 529,009
Sewer Utility	\$ 850,700
Stormwater Utility	\$ 279,033

**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 2020 and that these said budgets in detail are open to public inspection Monday through Friday, between the hours of 8:00 AM and 4:00 PM at the office of the Village Clerk in the Village Hall, 12621 W. Hampton Ave, Butler, Wisconsin.

**PASSED AND ADOPTED** this 19<sup>th</sup> day of November, 2019.

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

### Summary of Expenditures

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

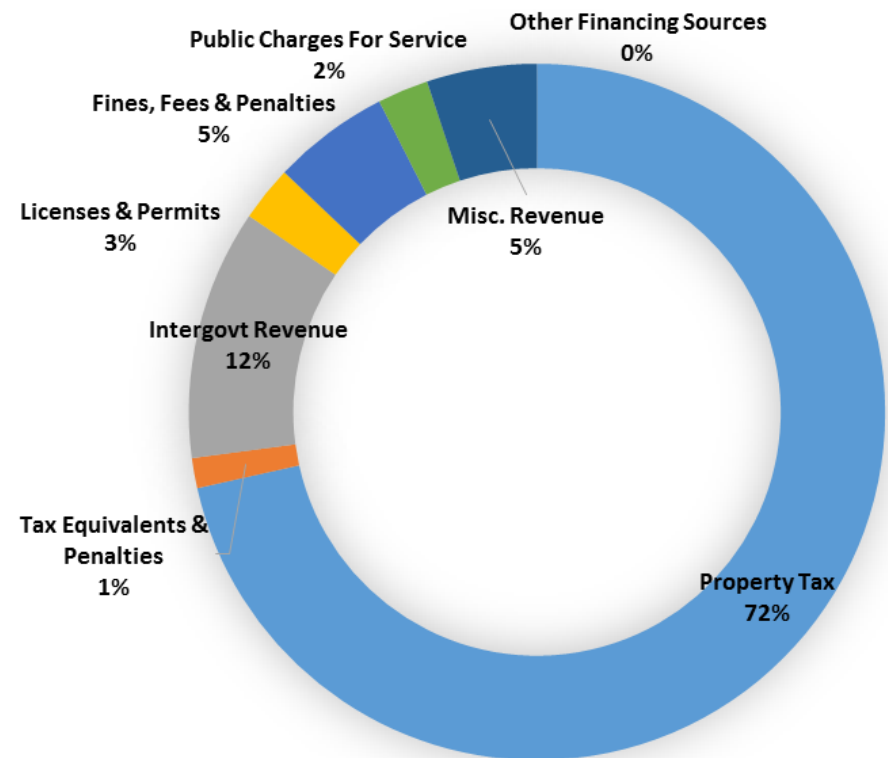
Municipal Property Tax Rates	\$ 8.22	\$ 8.44	\$ 8.47	\$ 8.17			\$ 8.08	-1.05%
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## Revenue Overview

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

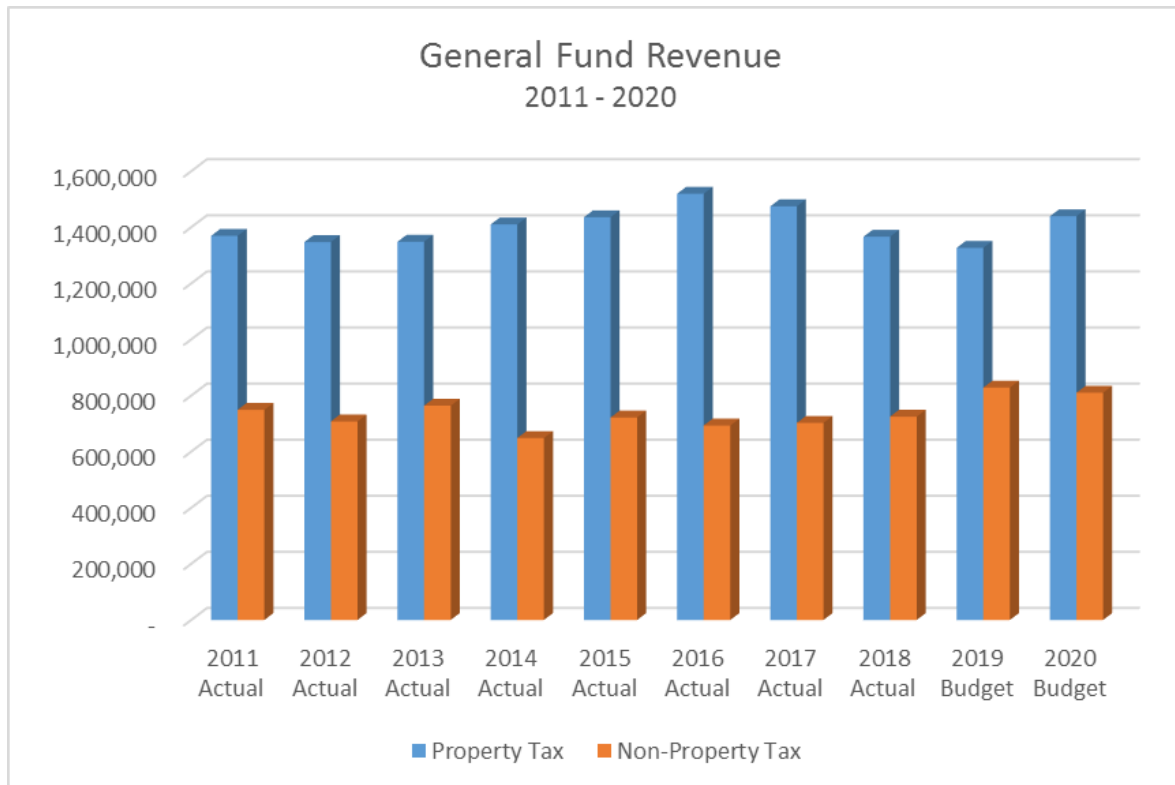
The other 28% of the Village's revenue sources are comprised of non-property tax sources.

## 2020 Revenue By Source



- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2020 revenues;
- Miscellaneous Revenues, which comprise of 5% of revenue, includes cable TV franchise fees and fire insurance dues.
- Public Charges for Services, includes copies, Community Building Rental, and recreation programs. This accounts for 2% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 5% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, liquor and operators' licenses, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue and Transportation Aids. This makes up 12% of 2020 revenues.
- Tax Equivalents & Penalties is 1% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.

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



- 5.81% increase as compared to 2011 actual;
- 8.64% increase as compared to 2012 actual;
- 6.09% increase as compared to 2013 actual;
- 8.48% increase as compared to 2014 actual;
- 4.08% increase as compared to 2015 actual;
- 1.63% increase as compared to 2016 actual;
- 3.20% increase as compared to 2017 actual;
- 7.03% increase as compared to 2018 actual;
- 4.19% increase as compared to 2019 budget.

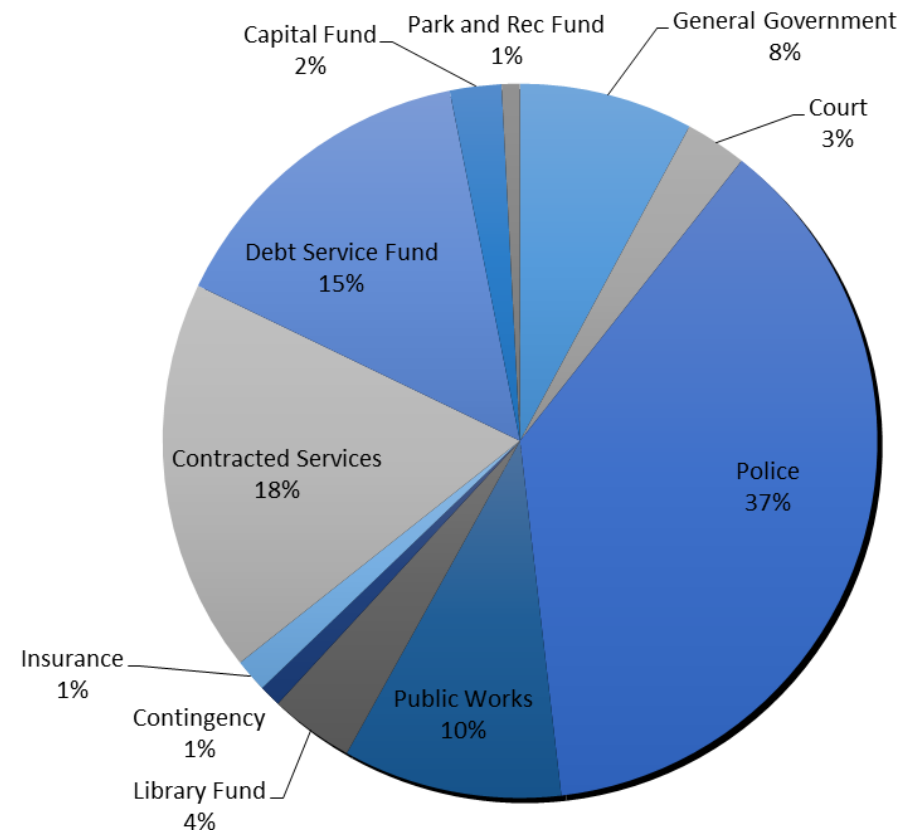
Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. Revenues have remained relatively constant over the last few years.

## Expenditure Overview

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

- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 37% of the total Village expenditures.
- General Government, which accounts for 8% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 2% of the 2020 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 15% of expenditures.
- Contingency is a reserve fund and is budgeted at less than 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 10% of the 2020 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 18% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2020 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 3% of expenditures.
- The Park and Recreation Fund, which is new in 2020, accounts for 1% of total expenditures. This fund accounts for all revenues and expenditures related to Butler Park and Recreation Programs and park maintenance.

## 2020 Expenditures By Function



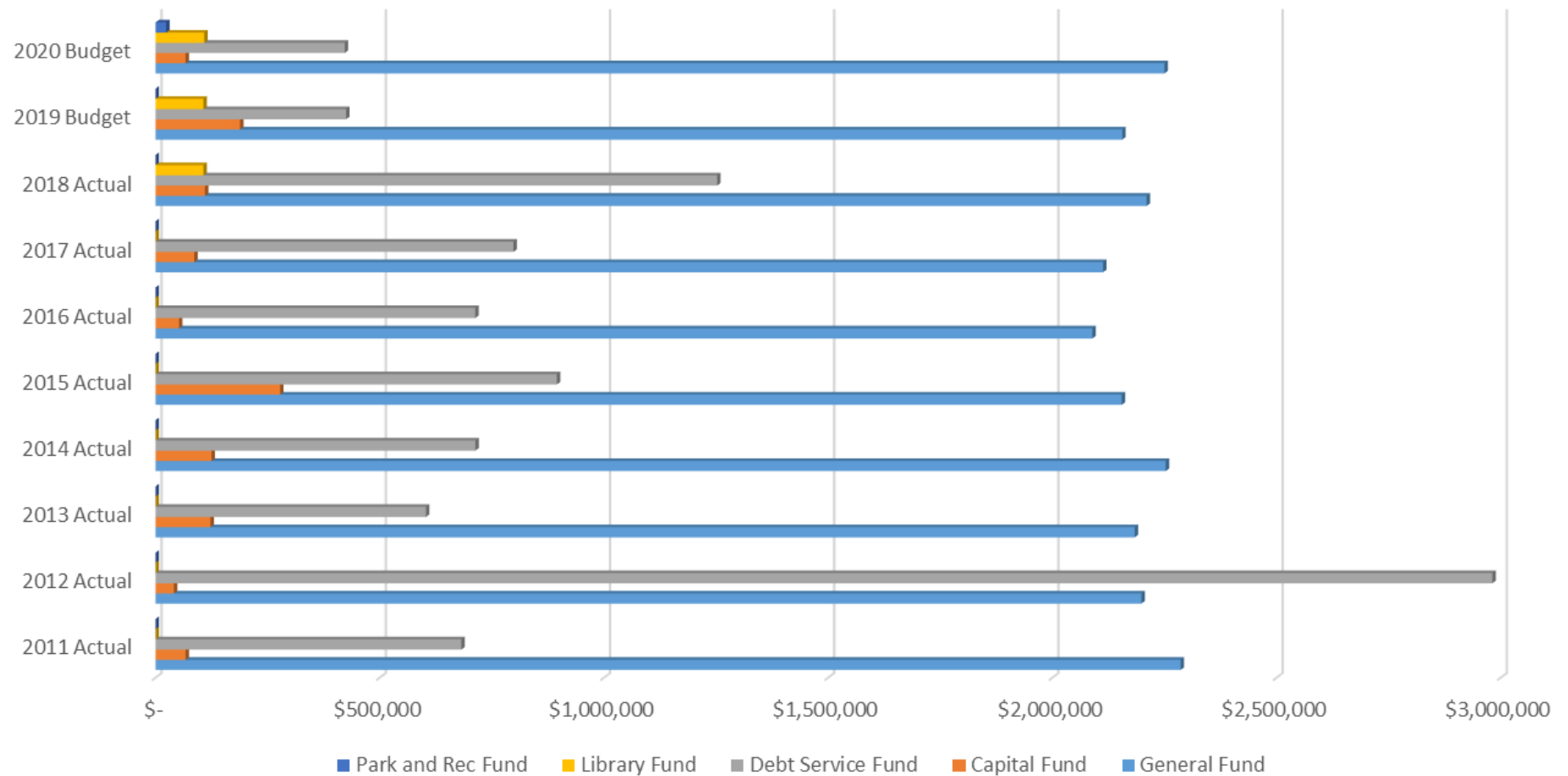


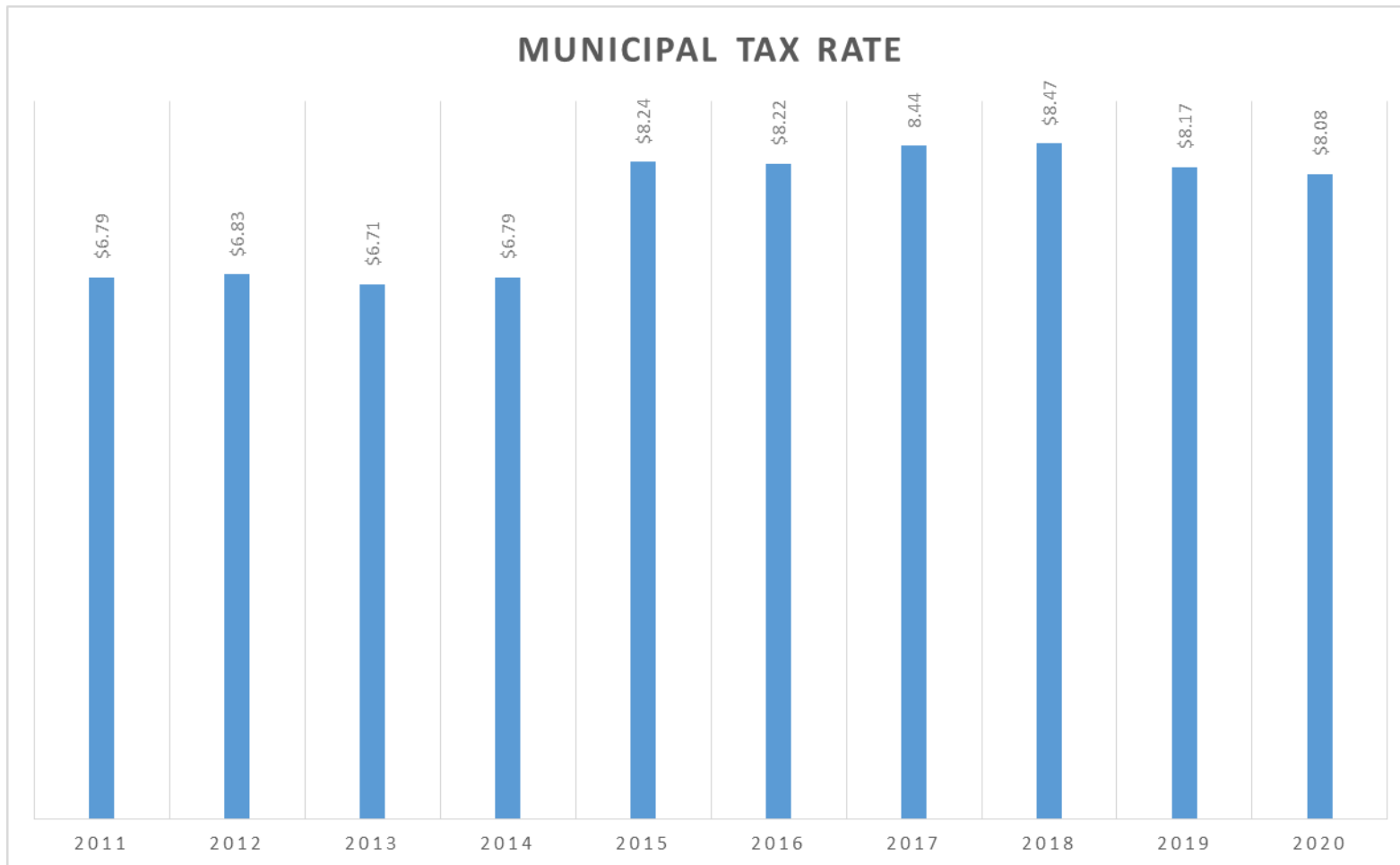
## EXECUTIVE SUMMARY



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

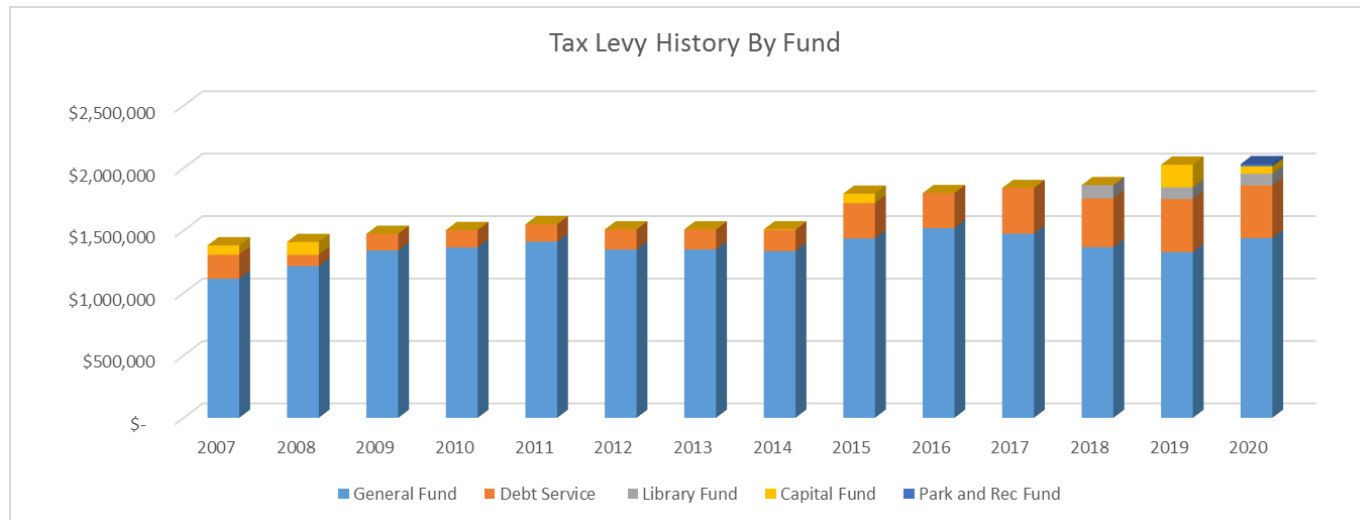
Expenditures By Fund





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

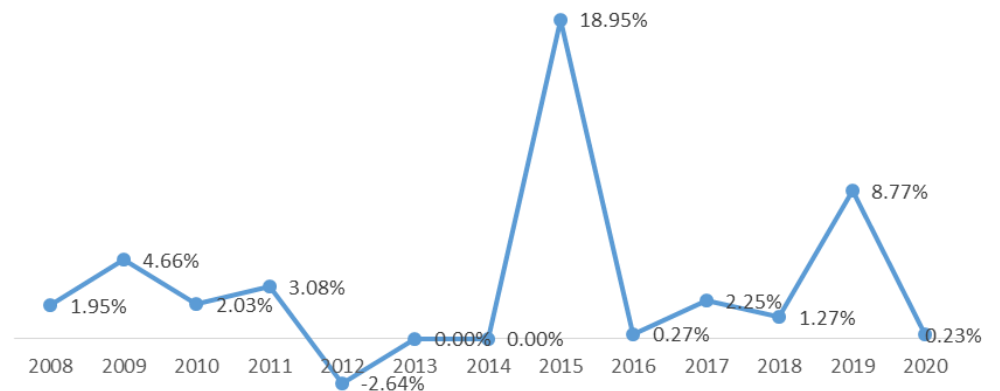
## GENERAL FUND BUDGET HISTORY



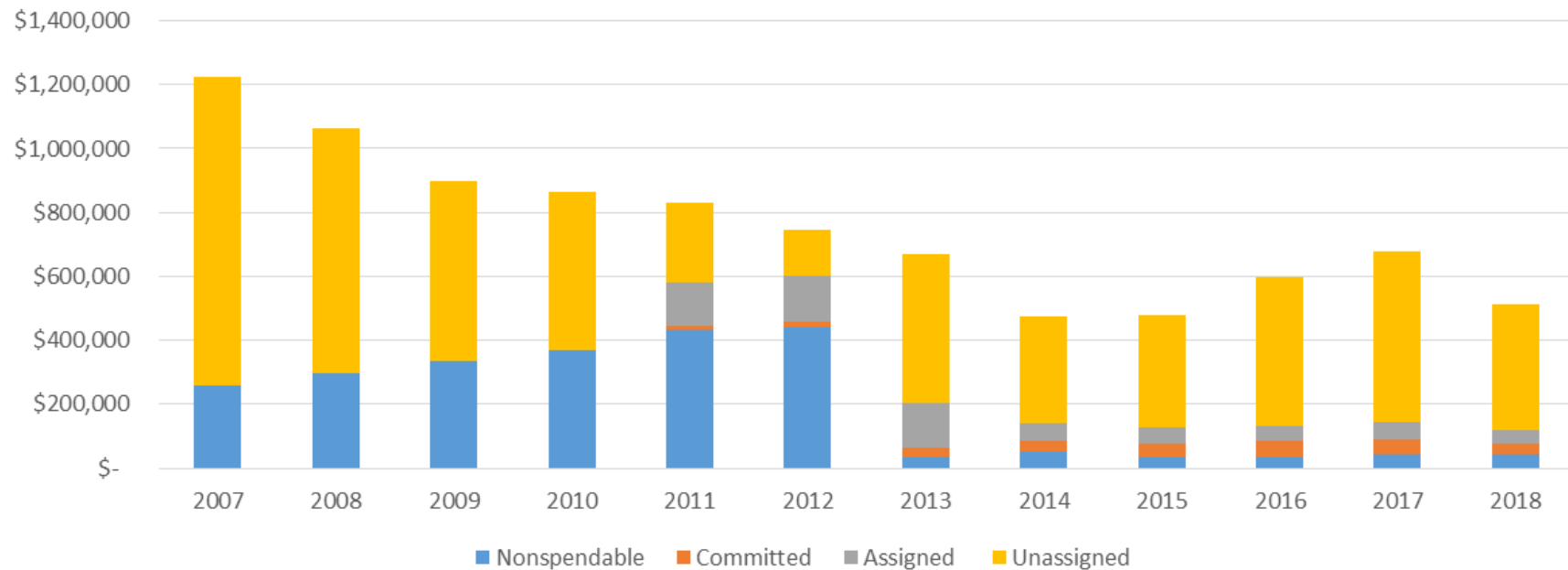
Annual Percentage Change in Levy

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

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



General Fund Balance History  
\* Fund Balance reporting changed in 2011

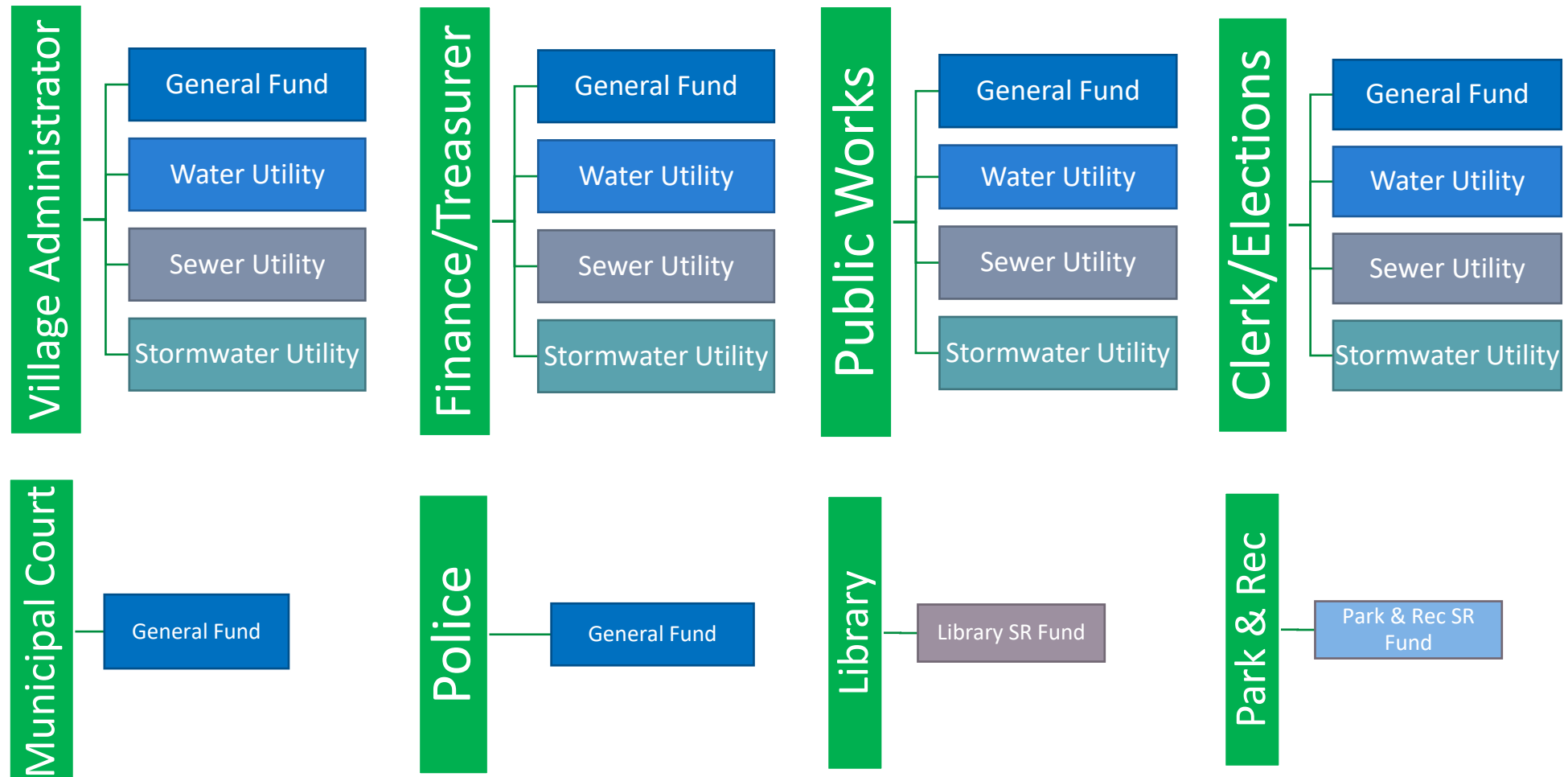


As shown, General Fund balance declined steadily until 2016 when the Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to properly fund debt service. In 2018, the Village reduced fund balance by \$163,440.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

## DEPARTMENT TO FUND RELATIONSHIP



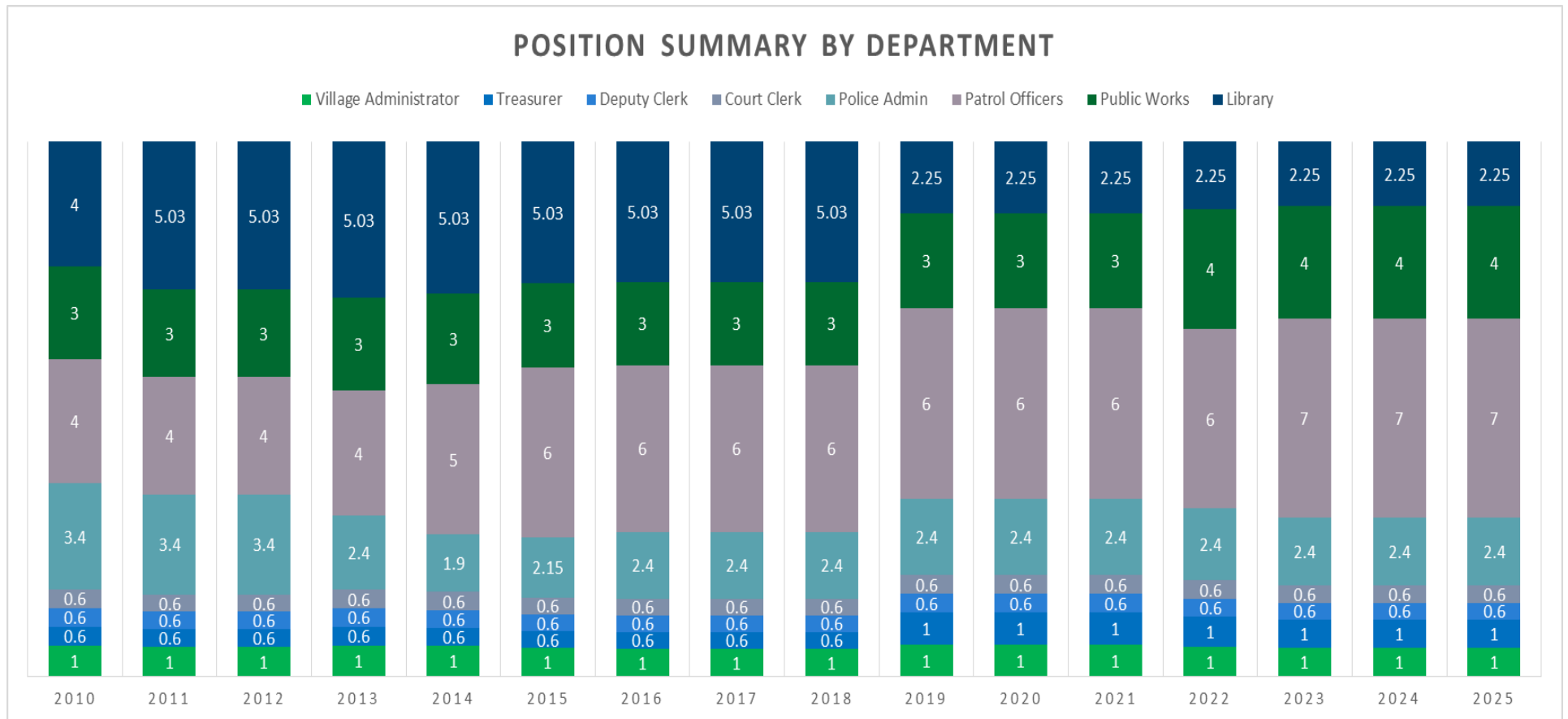
The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs. The charts below outline which funds each department appropriates costs to.



## POSITION SUMMARY BY DEPARTMENT



The Village's staffing needs 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 2020 budget does not include any staffing changes.



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

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

**Summary of Revenues**

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

**Summary of Expenditures**

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



## 5 Year Financial Management Plan Forecast

### Summary of Revenues & Expenditures for Levy Supported Funds

#### Summary of Revenues

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

#### Summary of Expenditures

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

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# General Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

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

General Fund  
Summary of Revenues & Expenses (cont.)

**Summary of Expenditures**

Department	2016 Actual	2017 Actual	2018 Actual	2019 Budget	8/31/19 YTD	2019 Projected	2020 Budget	Budget % Change
Village Board	\$ 16,865	\$ 17,722	\$ 18,665	\$ 17,602	\$ 12,364	\$ 17,302	\$ 17,602	0.00%
Village Administrator	46,599	49,303	54,177	54,653	34,818	54,652	63,570	16.32%
Finance/Treasurer	28,654	25,797	38,149	44,612	19,456	34,900	43,479	-2.54%
Clerk/Elections	27,674	25,030	25,951	29,816	16,623	26,542	30,152	1.13%
Village Hall/Facilities Maintenance	46,912	48,026	48,248	43,555	31,136	44,700	46,093	5.83%
Court	67,596	69,256	78,516	74,909	46,226	77,014	80,101	6.93%
Legal	57,928	24,085	42,726	25,000	15,273	25,000	25,000	0.00%
Police Department	851,716	926,892	999,959	1,024,275	658,830	983,315	1,076,649	5.11%
Public Works	313,662	285,753	280,744	295,539	136,716	275,018	284,321	-3.80%
Library	117,498	130,194	-	-	-	-	-	0.00%
Transfers & Contingency	1,835	-	16,857	15,000	7,799	9,000	28,270	88.47%
Insurance	46,199	47,803	42,752	43,395	32,491	42,146	43,109	-0.66%
Technology & Contracted Services	466,060	463,022	518,080	487,415	364,882	497,135	511,695	4.98%
Total General Fund Expenditures	<u>\$ 2,064,584</u>	<u>\$ 2,093,927</u>	<u>\$ 2,210,031</u>	<u>\$ 2,155,769</u>	<u>\$ 1,376,614</u>	<u>\$ 2,086,724</u>	<u>\$ 2,250,041</u>	4.37%
Beginning Fund Balance	\$ 477,781	\$ 596,782	\$ 676,997			\$ 513,557	\$ 542,356	
Annual Income / (Loss)	119,001	80,215	(67,216)			28,799	-	
Transfer from / (to) other funds	-	-	-			-	-	
Applied Budget Surplus	-	-	(96,224)			-	-	
Ending Fund Balance	<u>\$ 596,782</u>	<u>\$ 676,997</u>	<u>\$ 513,557</u>			<u>\$ 542,356</u>	<u>\$ 542,356</u>	
Ending Fund Balance	\$ 596,782	\$ 676,997	\$ 513,557			\$ 542,356	\$ 542,356	
Nonspendable	34,277	42,282	43,687					
Restricted	-	-	-					
Committed	49,698	47,439	32,308					
Assigned	48,636	54,594	43,283					
Unassigned	464,171	532,682	394,279					

## General Fund Detailed Revenues

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

General Fund  
Detailed Revenues (cont.)

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

General Fund  
Detailed Revenues (cont.)

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

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### **Department Description**

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

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

### **Services**

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

### **Budget Impact & Changes**

- No significant budget impacts.

# General Fund Expenditures

## Village Board

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

## 2020

### Expenditure Detail - Village Board

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#### 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	1,060
Constant Contact	<u>240</u>
Total	1,300

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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.

### **2020 Goals**

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

### **Budget Impact & Changes**

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

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, an increase of 0.10% from 2019. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,090.94 and a single plan is \$249.78.

- 1 covered by family plan

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

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

## Staffing

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

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

## General Fund Expenditures

### Village Administrator

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

#### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2020
- (2) Increase due to change in plan coverage from single to family.
- (3) Cost of professional association dues increase annually.

## 2020

### Expenditure Detail - Village Administrator

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#### 100-51320 Village Administrator

##### 50126 - Travel/Training/Meetings

Travel expenses for meetings/trainings	1,725
Conferences/Training	1,320
Village Administrator - cellular phone	<u>396</u>
Total	3,441

##### 50127 - Professional Dues

ICMA	385
ELGL	22
MEA-SEW	17
WCMA	<u>110</u>
Total	534



### **Department Description**

The Finance Manager is responsible for ensuring 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.

### **2020 Goals**

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

### **Budget Impact & Changes**

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

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, an increase of 0.10% from 2019. Currently, there is one employee receiving WRS benefits.

*Health Insurance:* The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,090.94 and a single plan is \$249.78.

- 1 covered by family plan

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

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

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

## Staffing

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

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

# General Fund Expenditures

## Finance Department

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

### Significant Variances Explanation:

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

## 2020

### Expenditure Detail - Finance

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#### 100-51550 Finance Department

##### 50126 - Travel/Training/Meetings

Treasurers Institute	618
Misc. Travel & Training Costs	<u>300</u>
Total	918

##### 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.

### **2020 Goals**

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

### **Budget Impact/Changes**

- Wage and benefit cost increases.

## GENERAL FUND: CLERK/ELECTIONS



2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, an increase of 0.10% from 2019. Currently, there is one employee receiving WRS benefits.

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

- Part time employees do not receive health insurance benefits

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

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

### Staffing

Position	Employee FTE					
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Deputy Clerk	0.60	0.60	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60	0.60	0.60

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

# General Fund Expenditures Clerk/Elections Department

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

## Significant Variances Explanation:

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

## 2020

### Expenditure Detail - Clerk/Elections

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#### 100-51411 Clerk/Elections

##### 50119 - Election Inspector Wages

Election inspectors for scheduled elections and training	3,000
Total	3,000

##### 50178 - Election Supplies

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

##### 50127 - Professional Dues

WMCA (Wisconsin Municipal Clerks Association)	70
MMCA (Metro Milwaukee Clerks Association)	35
IMCA (International Municipal Clerks Association)	170
Total	275

##### 50177 - Equipment Maintenance

ES&S Maintenance Contract	800
Total	800

##### 50126 - Travel/Training/Meetings

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



### **Department Description**

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

### **Services**

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

### **Budget Impact & Changes**

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

## Village Hall/Facilities Maintenance Department

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

### Significant Variances Explanation:

- (1) Increased to reflect actual anticipated costs and historical costs over the last three fiscal years.
- (2) Decrease due to actual historical cost of maintenance.

### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

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

### **Budget Impact/Changes**

- Increase in Attorney services to reflect increase court volume.

## GENERAL FUND: MUNICIPAL COURT



2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, an increase of 0.10% from 2019. Currently, there is one employee receiving WRS benefits.

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

- 1 covered by Single plan

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

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

### Staffing

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

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

## Court Department

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

### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2020.
- (2) Increase due to additional attorney resources anticipated for court volume.
- (3) Increased to reflect actual contract costs.

## 2020 Expenditure Detail - Court

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### 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>45</u>
Total	145

#### 50131 - Consultants/Support

Tipps Court	4,292
TVRP Registration Suspensions	<u>480</u>
Total	4,772

#### 50136 - Office Supplies

Office Supplies	1,000
Postage	650
Telephone	<u>550</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**

- No changes in 2020.

General Fund Expenditures  
Legal Services Department

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



### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

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

### **Budget Impact & Change**

- New hire expected in early 2020.

2020 Expected Employee Benefits include:

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

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

2020 Expected Employee Benefits include:

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

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

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

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

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

Staffing

Position	Employee FTE					
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant/Detective	0.75	1.00	1.00	1.00	1.00	1.00
Patrol Officer	6.00	6.00	6.00	6.00	6.00	6.00
Police Clerical	0.40	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.40	0.40	0.00	0.00	0.25	0.25
Total	8.55	8.80	8.40	8.40	8.65	8.65

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

## General Fund Expenditures

### Police Department

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

#### Significant Variances Explanation:

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

## General Fund Expenditures

### Police Department (Cont.)

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

#### Significant Variances Explanation:

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

# General Fund Expenditures Police Department (Cont.)

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

## Significant Variances Explanation:

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

## 2020

### Expenditure Detail - Police Department

#### 100-52120 Police Development

##### 50126 - Travel/Training/Meetings

In-service - All Officer	825
LEAP Conference - Administrative Assistant	500
Management/Supervisor Training	2,500
Duty Specific Training	<u>5,750</u>
Total	9,575

##### 50141 - Guns/Ammunition

Ammunition/Supplies	3,500
Misc. Supplies	250
Taser Supplies/Cartridges	<u>600</u>
Total	4,350

##### 50127 - Membership Dues/Subscriptions

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

#### 100-52130 Police Administration

##### 50131 - Software support

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

##### 50164 - Computer/Equipment Maintenance

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

##### 50135 - Telephone

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

##### 50136 - Office Supplies

Postage	500
Printing/Copies	1,500
Office Supplies	<u>2,400</u>
Total	4,400

##### 50143 - Investigative Fees

Evidence Processing Supplies	1,500
Police Tow (Zero Sum to the Budget)	750
Lexis-Nexis / Clear	1,500
Blood Draws	<u>750</u>
Total	4,500

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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
- Ensure compliance with statutes regarding water system maintenance and meter replacement
- Conduct annual brush collection
- Conduct winter road maintenance operations
- Conduct Fleet and DPW equipment maintenance for DPW and Police Department
- Conduct maintenance for Village buildings and other facilities
- Provide labor, materials and equipment for civic events
- Maintain utility infrastructure.

### **2020 Goals**

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

### **Budget Impact & Change**

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

2020 Expected Employee Benefits include:

*Retirement:* Employer WRS contribution of 6.75% of gross wages, an increase of 0.10% from 2019. Currently, there is one employee receiving WRS benefits.

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

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

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

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

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

**Staffing**

Position	Employee FTE					
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Service Technicians	2.00	2.00	2.00	2.00	2.00	2.00
Seasonal	0.20	0.20	0.20	0.20	0.20	0.20
<b>Total</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>	<b>3.20</b>

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

# General Fund Expenditures

## Public Works Department

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

### Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2020.

General Fund Expenditures  
Public Works Department (cont.)

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

General Fund Expenditures  
Public Works Department (cont.)

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

Significant Variances Explanation:

- (1) Decrease reflects reduction in anticipated costs
- (2) Increase due to anticipated crack sealing project in 2020.

General Fund Expenditures  
Public Works Department (cont.)

Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Budget	8/31/18 YTD	2018 Projected	2019 Budget	Budget % Change
DPW General Operations								
54140-50144 Vehicle/Equipment Maintenance	\$ 7,641	\$ 9,325	\$ 6,060	\$ 10,075	\$ 4,379	\$ 6,500	\$ 8,450	-16.13% (1)
54140-50146 Gas & Oil	9,140	7,130	5,060	7,000	5,885	8,000	7,000	0.00%
54140-50151 Tree and Brush Maintenance	6,451	507	462	500	273	500	500	0.00%
54140-50152 Locating Costs	110	152	172	-	-	-	-	0.00%
54140-50153 Street Light Maintenance	42,255	46,003	38,316	41,143	22,589	33,900	35,000	-14.93% (1)
54140-50154 Traffic Control Supplies	1,538	4,666	5,332	5,000	4,074	5,000	5,000	0.00%
54140-50155 Snow Removal/Deicing	18,954	19,982	24,274	21,000	16,700	21,000	26,000	23.81%
54140-50156 Street Maintenance Supplies	8,926	7,070	7,754	5,900	4,406	5,900	5,900	0.00%
54140-50157 Landscaping & Weed Control	1,580	3,127	3,135	4,000	2,411	3,500	4,000	0.00%
54140-50158 Garage Tools	2,098	1,079	1,004	1,050	435	1,000	1,050	0.00%
54140-50232 Hydrant Rental	<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**

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

## General Fund Expenditures

### Miscellaneous Departments

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

(1) Contingency increased due to unknown strategic plan implementation costs.

(2) Increase due to property value increases.

(3) Increase in allocation to Fire Department for wage increases.

(4) New account reflects contractual obligation to the Clarke House due to the Chamber closing.

(5) New account and service in 2020.



## PARK & RECREATION SPECIAL REVENUE FUND



### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

- Expand program offerings.
- Increase fence line banner sales.
- Implement Strategic Plan.

### **Budget Impacts/Changes**

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

## Fund 101 - Park and Recreation Fund

### Detailed Revenues & Expenditures

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

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

#### Significant Variances Explanation:

- (1) Elimination of scorekeeper for 2020 softball season.
- (2) Increase to provide more resources for holiday parades.

### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

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

### **Budget Impacts/Changes**

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

## LIBRARY SPECIAL REVENUE FUND



2020 Expected Employee Benefits include:

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

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

# Fund 800-Library Special Revenue Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

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

### Summary of Expenditures

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

Fund 800-Library Special Revenue Fund  
Library Department

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

Fund 800-Library Special Revenue Fund  
Library Department

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

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

Significant Variances Explanation:

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

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

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

Significant Variances Explanation:

- (1) 2020 Wages include 3 additional weekly hours over 2019. This reduces staff hours alone in the library from 7 to 4 a week.
- (2) Increase for technology upgrade for segmenting and securing our network, and 4 new PCs. We have 9 PCs that are Windows 7, no longer supported in Jan 2020. Five of our current PCs will be taken out of service and not replaced. Cost to be spread between 2019 and 2020.
- (3) Increase to bring us closer to the county standard of \$6.00 per capita. 2019 = \$4.62 and 2020 = \$5.64



### **Department Description**

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

Butler currently has \$6,273,044 outstanding principal and interest payment due through 2038.

- \$1,487,369 Water Utility
- \$135,400 Stormwater Utility
- \$4,626,044 General Fund

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

The 2019 equalized value is \$247,158,600 which creates a debt limit of \$12,357,930. The Village's total general obligation outstanding debt is \$3,183,160.

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

### **Budget Impact/Changes**

- Under the State of Wisconsin Municipal Levy Limits, municipalities may exempt increases in debt service payments from the levy limit. This means that a municipality may levy for the entire portion of post-2005 issued debt. The levy includes \$424,272 for the payment of General Obligation Debt.
- New debt added in 2019 for road and utility infrastructure replacement. Debt is allocated towards the general fund and water utility fund. Sewer and stormwater utility portion of the project were paid in cash from the utility.

# Debt Service Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

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

### Summary of Expenditures

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

Fund 601 - Debt Service Fund Revenues  
Debt Service

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

Fund 601 - Debt Service Fund Expenditures  
Debt Service

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

## BORROWED MONEY FUND



### Department Description

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

### Budget Impacts/Changes

- The Borrowed Money Fund was established in 2016 to segregate debt proceeds that are used specifically for the road and infrastructure improvement program.
- Repayment of borrowed monies are accounted for through the Debt Service Fund.
- The 2020 projects include cash payments from the sewer and storm water utilities that are accounted for in those specific utility budgets.

Fund 900 - Borrowed Money Fund  
Summary of Revenues & Expenditures

Account	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Budget	8/31/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues									
48220	Investment income	\$ 2,553	\$ 7,831	\$ 20,254	\$ 7,000	\$ 19,490	\$ 23,000	\$ 20,000	185.71%
49100	Debt proceeds	1,023,752	436,538	1,090,000	1,229,748	1,355,114	1,335,114	1,300,000	5.71%
48900	3rd Party Reimbursements	-	-	9,931	40,000	-	20,000	10,000	-75.00%
	Total Revenue	1,026,305	444,369	1,120,185	1,276,748	1,374,605	1,378,114	1,330,000	4.17%
General & Capital Expenditures									
30004-50425	Sewer Rehab Projects	\$ 2,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
40005-50417	Stormwater Abatement Projects	3,072	-	-	-	-	-	-	0.00%
54310-50159	Street Reconstruction	694,887	1,288,820	878,734	809,496	231,294	531,294	1,552,000	91.72%
60002-50651	Water System Projects	-	-	-	445,252	406,434	435,000	112,000	-74.85%
54310-50130	Misc Project Costs	-	-	189	-	1,600	2,000	-	0.00%
71029-50900	Cost of Debt Issuance	-	21,760	44,335	22,000	-	22,000	30,000	36.36%
	Total Expenditures	<u>700,497</u>	<u>1,310,580</u>	<u>923,258</u>	<u>1,276,748</u>	<u>639,329</u>	<u>990,294</u>	<u>1,694,000</u>	32.68%
	Beginning Fund Balance	\$ -	\$ 273,242	\$ 300,218	\$ 495,335		\$ 495,335	\$ 883,155	
	Annual Income / (Loss)	273,242	26,976	195,117	-		387,820	(364,000)	
	Fund balance adjustment	-	-	-	-		-	-	
	Applied surplus	-	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 273,242</u>	<u>\$ 300,218</u>	<u>\$ 495,335</u>	<u>\$ 495,335</u>		<u>\$ 883,155</u>	<u>\$ 519,155</u>	
	Ending Fund Balance	\$ 273,242	\$ 300,218	\$ 495,335					
	Nonspendable								
	Restricted	273,242	300,218	495,335					
	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**

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

# Capital Fund

## Summary of Revenues & Expenditures

### Summary of Revenues

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

### Summary of Expenditures

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



Fund 701 - Capital Fund Revenues  
Capital Fund

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

## Capital Fund Expenditures

### Capital Purchases

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

Capital Fund Expenditures  
Capital Purchases (cont.)

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

## Future Capital Fund Expenditures Plan

### Capital Purchases

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

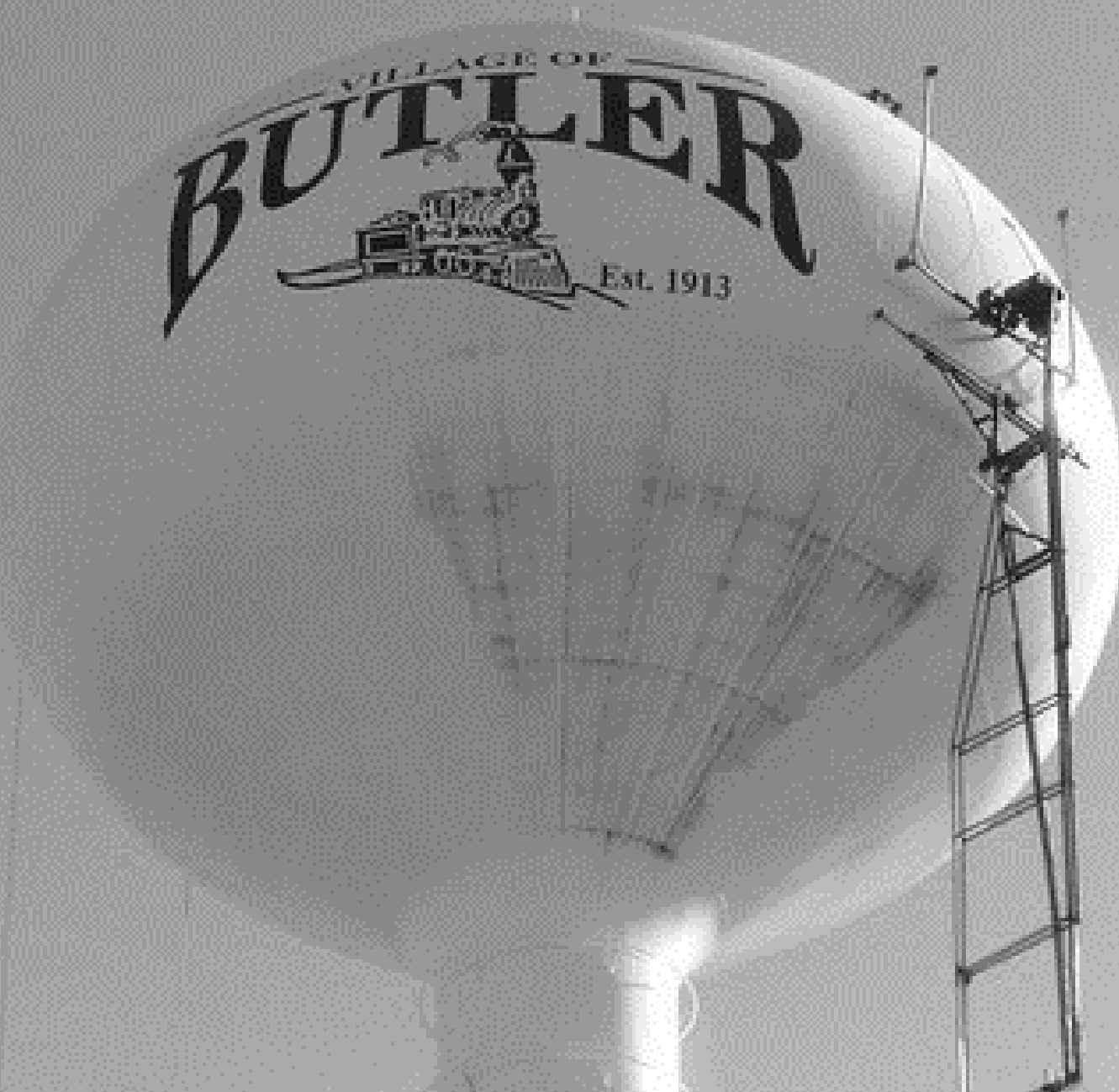
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# Capital Requests

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## CAPITAL REQUEST: TECHNOLOGY 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	\$2,500	\$1,125 (45%)	\$500 (20%)	\$500 (20%)	\$375 (15%)

### Request Description:

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

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

## CAPITAL REQUEST: VILLAGE HALL PAINTING



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$5,000	\$1,250 (25%)	\$1,250 (25%)	\$1,250 (25%)	\$1,250 (25%)

### Request Description:

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

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

## CAPITAL REQUEST: DIGITAL COMMUNITY SIGN



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administration	\$35,000	\$17,500 (50%)	\$5,810 (17%)	\$5,810 (17%)	\$5,810 (17%)

### Request Description:

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

Long Term Financial Impact: Minimal long-term impacts expected. Electricity costs will increase.





## CAPITAL REQUEST: ENTRYWAY SIGNAGE



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administration	\$26,000	\$26,000 (100%)	\$0	\$0	\$0

### Request Description:

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

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



## CAPITAL REQUEST: HAMPTON AVE BANNERS/DECOR



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administration	\$9,000	\$9,000 (100%)	\$0	\$0	\$0

### Request Description:

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

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

## CAPITAL REQUEST: WATER TOWER PAINTING



<u>Department</u>	<u>Total Cost</u>	<u>Borrowed Money Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Water Utility	\$100,000	\$100,000 (100%)	\$0	\$0	\$0

### Request Description:

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

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

### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

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

### **Budget Impact & Changes**

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

## Utility Staffing Allocation

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

**Summary of Expenses**

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

## Fund 200 - Water Utility Fund

### Revenue Summary

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

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

## Fund 200 - Water Utility Fund

### Expense Summary

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

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

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

Significant Variances Explanation:

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



### **Department Description**

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

*Rates:* There is no rate increase for 2020.

### **Services**

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

### **2020 Goals**

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

### **Budget Impact/Changes**

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.
- Significant decrease in pass through charges from MMSD for Elite Environmental Services due to discharge amounts into system. The charges are passed through to Elite from the Village.
- Includes a capital contribution for various capital purchases.
- Includes the use of \$31,917 of fund balance.

## Utility Staffing Allocation

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

**Summary of Expenses**

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

## Fund 300 - Sewer Utility Fund

### Revenue Summary

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

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

## Fund 300 - Sewer Utility Fund

### Expense Summary

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

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

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

### Significant Variances Explanation:

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

### **Department Description**

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

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

### **Services**

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

### **2020 Goals**

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

### **Budget Impact & Changes**

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

**Utility Staffing Allocation**

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

**Summary of Expenses**

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

## Fund 400 - Stormwater Utility Fund Revenue Summary

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

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

## Fund 400 - Stormwater Utility Fund

### Expense Summary

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

## Stormwater Utility Fund Expense Summary (cont.)

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

### Significant Variances Explanation:

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

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



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

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



2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
2020	12,432	3,637	16,069
2021	13,095	2,974	16,069
2022	13,782	2,287	16,069
2023	14,506	1,563	16,069
2024	15,265	804	16,069
	<u>69,080</u>	<u>11,265</u>	<u>80,345</u>

\*Levy Funded

Wauk. County G.O. NOTE			
Year	Principal	Interest	Total
2020	2,451	-	2,451
2021	2,451	-	2,451
2022	2,452	-	2,452
2023	-	-	-
2024	-	-	-
	<u>7,354</u>	<u>-</u>	<u>7,354</u>

\* Levy Funded

2010 REFUNDING BOND			
Year	Principal	Interest	Total
2020	90,000	3,600	93,600
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
	<u>90,000</u>	<u>3,600</u>	<u>93,600</u>

\* Stormwater Utility Funded

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

\* Levy Funded

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



2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2020	45,000	25,575	70,575
2021	45,000	24,225	69,225
2022	45,000	22,875	67,875
2023	45,000	21,525	66,525
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	40,000	600	40,600
	<u>875,000</u>	<u>235,125</u>	<u>1,110,125</u>

\* Levy Funded

2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2020	-	1,200	1,200
2021	40,000	600	40,600
	<u>40,000</u>	<u>1,800</u>	<u>41,800</u>

\* Stormwater Utility Funded

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



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

\* Levy Funded

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

\* Water Utility Funded



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



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

\* Levy Funded

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



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

\* Levy Funded

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

\* Water Utility Funded

## OUTSTANDING DEBT OBLIGATION BY FUND



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

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

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## 2020 Budget Personnel Wage Summary

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

## 2020 Budget Personnel Wage Summary (cont.)

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

## 2020 Budget

### Personnel Benefit Summary

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

## 2020 Budget

### Personnel Benefit Summary (cont.)

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



## 2020 Budget

### Personnel Benefit Summary (cont.)

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

2020 Budget  
Personnel Detail

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

## 2020 Budget

### Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds				Total
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
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	\$ 6,256	\$ 3,441	\$ 938	\$ 938	\$ 938
Administrator	Membership Dues	970	534	146	146	146
Finance	Accounting/utility software	4,000	1,000	1,000	1,000	1,000
Finance	Bank/Investment Fees	3,000	750	750	750	750
Finance	HRA Deductible Admin Fee	1,400	700	280	280	140
Finance	Training/Travel/Meetings	1,235	618	247	247	124
Finance	Membership Dues	200	100	40	40	20
Village Hall	Postage	2,371	593	593	593	593
Village Hall	Printing/Publishing/Copies	4,500	2,925	675	450	450
Village Hall	Equipment/Copier Maintenance	1,500	975	225	225	75
Village Hall	Office Supplies	4,500	2,925	675	675	225
Village Hall	Telephone/Internet	4,500	2,925	675	675	225
Village Hall	Building Maintenance	15,000	9,750	2,250	2,250	750
Public Works	DPW Travel/Training/Meetings	200	-	67	67	67
Public Works	Licensing and Testing	400	220	60	60	60
Public Works	DPW Phone - mainline/cellphones/internet	2,700	1,485	405	405	405
Public Works	Gas & Oil	9,000	5,400	1,800	900	900
Public Works	Garage Tools	1,500	825	225	225	225
Public Works	Vehicle Materials & Maintenance	13,000	8,450	1,950	1,300	1,300
Public Works	Locating Costs (Digger Hotline)	800	-	267	267	267
Insurance	Insurance	78,748	43,110	15,037	11,278	7,029
Contracted Services	Audit services	37,450	14,980	9,737	6,367	6,367
Contracted Services	IT Support Services	4,500	3,150	450	450	450
Contracted Services	Engineering Services	5,000	1,250	1,250	1,250	1,250
Contracted Services	Website Hosting	600	420	90	60	30
Contracted Services	Employee Assistance Program	1,200	840	240	240	120
	Totals	<u>\$ 202,730</u>	<u>\$ 106,105</u>	<u>\$ 39,741</u>	<u>\$ 30,836</u>	<u>\$ 23,754</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%	65%	15%	15%	5%
Village Hall	Office Supplies	100%	65%	15%	15%	5%
Village Hall	Telephone/internet	100%	65%	15%	15%	5%
Village Hall	Building Maintenance	100%	65%	15%	15%	5%
Public Works	DPW Travel/Training/Meetings	100%	0%	33%	33%	33%
Public Works	Licensing and Testing	100%	55%	15%	15%	15%
Public Works	DPW Phone - mainline/cellphones/internet	100%	55%	15%	15%	15%
Public Works	Gas & Oil	100%	60%	20%	10%	10%
Public Works	Garage Tools	100%	55%	15%	15%	15%
Public Works	Vehicle Materials & Maintenance	100%	65%	15%	10%	10%
Public Works	Locating Costs (Digger Hotline)	100%	0%	33%	33%	33%
Insurance	Insurance (excludes SIF deductible)	100%	50%	20%	15%	15%
Contracted Services	Audit services	100%	40%	26%	17%	17%
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	25%	25%	25%	25%
Contracted Services	Website Hosting	100%	70%	15%	10%	5%
Contracted Services	Employee Assistance Program	100%	50%	20%	20%	10%

### Deposits and Investments

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

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

### Capital Assets

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

### Balanced Budget Definition

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

### Fund Balance

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

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

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

## FEE SCHEDULE



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



## FEE SCHEDULE



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

## FEE SCHEDULE



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

## FEE SCHEDULE



Park and Recreation Fees:		
<b>Softball Team Registration Fee (includes player fees)</b>	\$500.00	
b) Little League Baseball Diamond Rental	\$100 per field, per season	
c) Baseball Diamond Rental	\$10.00	per hour
d) Baseball/Softball Tournament Diamond Rental (All Weekend)		
1 diamond	\$250.00	
2 diamonds	\$350.00	
3 diamonds	\$465.00	
Rain date reservation Fee (non-refundable)	\$125.00	
<b>Horseshoe Team Registration Fee</b>		
a) Individual Player Fees:	\$20.00	
<b>Community Building Rental</b>		
a) Resident		
Week Day	\$100 + \$100 refundable deposit	
Weekend	\$300 + \$300 refundable deposit	
b) Non-Resident		
Week Day	\$200 + \$200 refundable deposit	
Weekend	\$500 + \$500.00 refundable deposit	

## FEE SCHEDULE



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

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

## FEE SCHEDULE



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

## FEE SCHEDULE



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

## FEE SCHEDULE



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

## GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

**CDA:** Community Development Authority

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

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

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

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

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

## GLOSSARY OF TERMS



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

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

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

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

**DPW:** Department of Public Works

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

**DNR:** Wisconsin Department of Natural Resources

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

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

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

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

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

**FEMA:** Federal Emergency Management Agency

## 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.

## GLOSSARY OF TERMS



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

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

**MMSD:** Milwaukee Metropolitan Sewerage District

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

**OPEB:** Other Post-Employment Benefits

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**WDNR:** Wisconsin Department of Natural Resources

**WDOT:** Wisconsin Department of Transportation