



20 ANNUAL
21 BUDGET

TABLE OF CONTENTS



Description

Page No.

Introduction Section

Letter of Transmittal	1-4
Village Organization, Historical Information & Year in Review	5-19
Performance Measurements	21-42
Budget Process, Basis, Schedule, Instrument of Adoption and Notice of Public Hearing	43-51

Financial Overview

Summary of Revenues & Expenditures - Levy Funds	53
Executive Summary	54-62
Long Term Financial Management Plan	63-65

General Fund

Summary of Revenues & Expenditures	67-68
Detailed Revenues	69-71
Village Board	73-75
Village Administrator	77-80
Finance	81-84
Clerk/Elections	85-88
Village Hall/Facilities Maintenance	89-90
Municipal Court	91-94
Legal Services	95-96
Police Department	97-103
Public Works	105-109
Contingency, Insurance, Technology & Contracted Services	110-111

TABLE OF CONTENTS



Description	Page No.
Park and Recreation Special Revenue Fund	113-114
Library Special Revenue Fund	115-120
Debt Service Fund	121-124
Borrowed Money Fund	125-126
Capital Fund	127-132
Capital Requests	133-135
Utility Funds	
Water Utility Fund	137-142
Sewer Utility Fund	143-148
Stormwater Utility Fund	149-154
Appendices	
Existing Debt Summary as of 12/31/2020	155-162
Personnel Wage Summary - Allocation to Utility Funds	163-164
Personnel Benefits Summary - Allocation to Utility Funds	165-167
Personnel Detail	168
Wages & Benefit Percentage Allocation to Utility Funds	169
Expense Account Cost Distribution to Utility Funds	170-171
Financial Policies	172-173
Fee Schedule	174-181
Glossary of Terms	182-189

President Tiarks and the Village Board of Trustees;

As we began 2020, we were excited to take on an aggressive slate of projects, process changes, and organizational planning. These projects included the 2020 Road Project, Water Tower Painting, Implementation of the Strategic Plan, Succession Planning, Business Recruitment and Retention efforts, and many more. Within 90 days of the start of the year, our worlds were completely changed by the start and evolution of COVID-19. As the global pandemic worsened, safer at home orders were issued that caused us to pause, reassess, and transform. We adjusted operations and schedules at Village Hall to ensure the safety of our staff, visitors, and the general public. We took time to understand the issues before us, communicate those internally and to the public, and continually reassess our operations.

When the pandemic began in March 2020, I do not believe anybody could have predicted the scale and length to which our daily lives would be affected. Although we battened down the hatches for the remainder of 2020, the long term affects both socially and financially are still unclear. The COVID-19 pandemic hit in a year with 4 scheduled elections creating an unprecedented demand on absentee voting. As a Village, we issued over 1,238 absentee ballots thus far in 2020, and expect demand to increase as we get closer to the November 3 Presidential Election. This has shifted staff resources, supply allocations, and election day operations to ensure that each absentee ballot issued and returned is correct, secured, and counted on Election Day.

COVID-19 also caused the Village to acquire the necessary supplies, PPE, and equipment to ensure the safety of staff and visitors, and to guarantee the sanitization of Village facilities. Of course, these expenses were unbudgeted. Fortunately, the Village was allocated just over \$29,000 of CARES Act funds to cover the unbudgeted expenditures due to COVID-19. The Village utilized our full allocation to cover these expenditures. One aspect that will not be covered by CARES Act funds or other funding is the lost revenue the Village will absorb due to the pandemic. I estimate that the Village will recognize over \$50,000 in lost revenue in 2020. This estimate includes reduced fines/forfeitures, parking permit revenue, community building rental revenue, and license/permit revenue. Although we anticipate significant lost revenues, I believe that our cancelled or deferred expenditures will help in the Village meeting its bottom line in 2020.

Of the projects slated for 2020, we were able to complete two major ones; the reconstruction of 127th Street and the painting of the Water Tower. The road project kicked off in May and was completed in October and included a new road surface, rehabilitated water main valves, and new storm sewer structures. The project cost just over \$1,100,000 and was funded through General Obligation Bonds. The Water Tower project took place for 3 weeks in August. The project included a complete repaint of the exterior of the tower, spot painting of the interior of the tower, and safety upgrades. The project cost \$150,000 was financed through savings from prior water system projects.

One major project we delayed in 2020 into 2021 or 2022 was the final adoption and implementation of the Strategic Plan that the Village Board and staff worked on in 2019. This plan called for focus into our business community, park and recreation programs, and long-term financing of Village

services. Given the significant economic impact that COVID-19 had, and the unknown duration of the related downturn, I believed it was responsible to postpone implementing this project until we have a better handle on how COVID-19 will affect our long-term operations. The trials and tribulations of 2020 provided a difficult environment in which to plan the 2021 recommended budget. Due to the unknown effects of COVID-19, Village staff erred on the side of caution and fiscally conservative planning for 2021. Village staff rose to the challenge of planning the 2021 budget, and I am proud to report that the 2021 Budget is fully funded.

The 2021 budget contains no significant service level changes, and continues to provide 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.).

Organization Goals for 2021 and Beyond

The Village undertook a strategic planning process in 2019, and while progress on implementing that plan stalled in 2020 due to the global pandemic, certain goals were implemented in this budget process and will continually be evaluated during budget discussions. These goals will be evaluated by staff and the Village Board on an annual basis.

- 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.
- Evaluate staffing levels in all departments to ensure efficient and effective service delivery. The 2021 budget calls for the addition of one Public Works Employee.
- Improve internal and external communication.
- Engage external stakeholders in crafting policies and objectives.
- Increase public programming – library, park and recreation, etc.
- Explore property tax revenue alternatives – develop sustainable funding sources.
- Develop relationships with business community.
- Engage business community in zoning code revisions.

2021 Budget Assumptions and Significant Impacts

- Allowable property tax levy increase for net new construction of 0.05% or \$850.
- Increase in State Transportation Aids of \$27,870 or 15.00%.
- Significant capital purchases included in the 2021 budget, financed through the tax levy include; upgrades to the Village Hall security camera program, new microphones in the Village Hall Board Room, a new squad car for the Police Department, a zero-turn lawnmower, and additional lighting at the Community Building.
- Increased funding to the Butler Volunteer Fire Department in the amount of \$9,210.
- Purchase of an ambulance for the Butler Volunteer Fire Department in the amount of \$250,000 financed through General Obligation Notes.
- Health insurance premiums through the State program increased roughly 4% across the board. The Village pays 88% of the monthly premium and the employee pays 12%.
- Wisconsin Retirement System (WRS) mandated retirement contribution did not change at 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 18.50%, of which the employee pays 6.75% and the Village pays 11.75%.
- There are no utility rate increases planned for 2021.
- A planned addition of one full time employee to the Public Works department will proceed in 2021. We will eliminate the summer seasonal position of offset the budget impact.
- The Village's 2020 assessed value is \$251,267,310, an increase of 0.2% from 2019.
- Total property tax revenue increase by \$4,497 or 0.22% resulting in a municipal tax rate of \$8.09, a 0.00% increase from 2020.
- Total 2021 General Fund Budget is \$2,267,105, a 0.76% or \$17,064 increase from the 2020 General Fund Budget. This is due to overall expenditure increases as well as a change to staffing, wages and benefits.

Reflecting back on everything we as an organization and as a community have encountered in the last year, I cannot help but be proud of our resiliency and the innovation we all displayed in adjusting to what we like to call our "new normal." Our business community rose to the challenge of how to stay relevant and profitable during the safer at home order and reduced capacity order. Our residents rose the challenge of adhering to new regulations and patroning our local businesses to ensure their longevity in our great community. Our organization rose to the challenge of redefining what services were going to look like and how we were going to administer them. We all came together to ensure that Butler remained the amazing community it continues to be.

As always, I want to thank our dedicated Department Heads for their outstanding work in producing the 2021 Budget. Their work to preserve tax payer dollars and high service levels is to be applauded.

LETTER OF TRANSMITTAL



As we end 2020, we will say 'goodbye and happy retirement' to Deputy Clerk Carolyn Jahnke. Carolyn has dutifully served the Village for 16 years ensuring that all elections ran smoothly, all committees and boards were organized and many other duties that are invaluable to the administration of the Village. She will be deeply missed by all. Congratulations, Carolyn and best wishes for retirement filled with travel, family, and fun!

Thank you for your time and effort reviewing the 2021 Budget.

Respectfully Submitted,

A handwritten signature in black ink that reads "Kayla Thorpe".

Kayla J. Thorpe
Village Administrator/Clerk

Village Board of Trustees

Patricia Tiarks	Village President
Bill Benjamin	Village Trustee
Michael Thew	Village Trustee
Tom Sardina	Village Trustee
Mark Holdmann	Village Trustee
Paul Kasdorf	Village Trustee
Amy Haynes Coe	Village Trustee

Administrators

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

VILLAGE ORG CHART

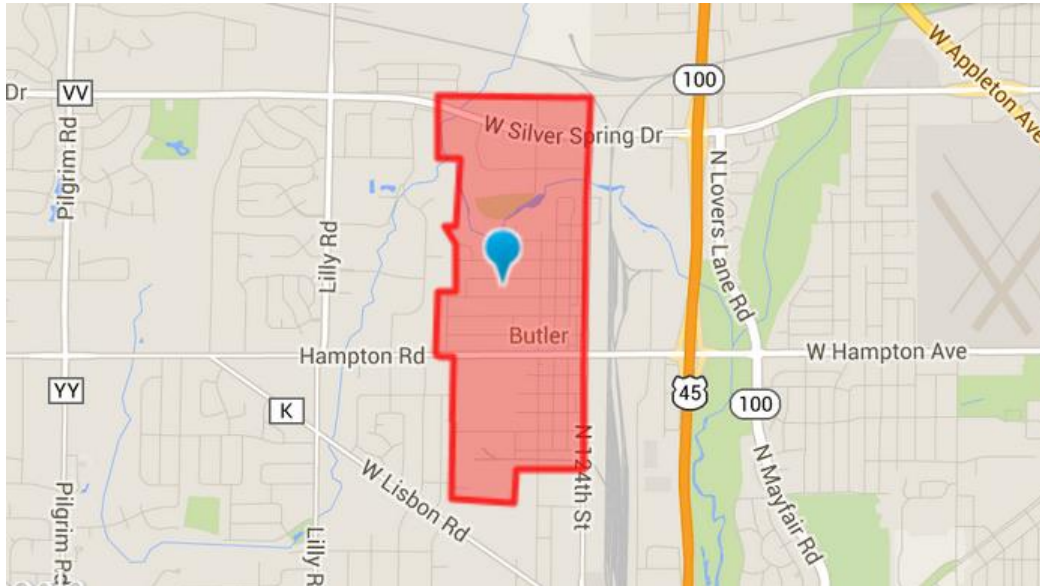
The Village of Butler is governed by an elected Village Board consisting of a President and six Trustees. All elected officials serve two-year terms on a staggered schedule, and are elected by the Village at large. The Village Board appoints the Village Administrator, who is responsible for the day to day operations of the Village, as well as implementation of Board Policies.

The residents of Butler also elect the Municipal Judge.

All other positions are appointed.



LOCATION

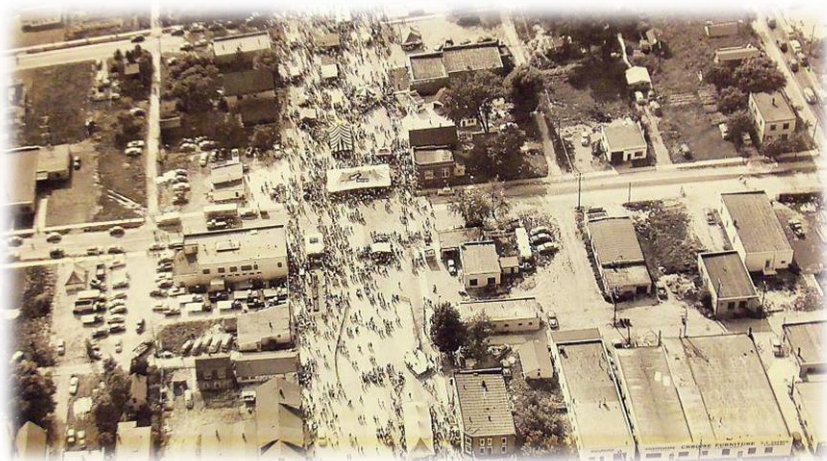
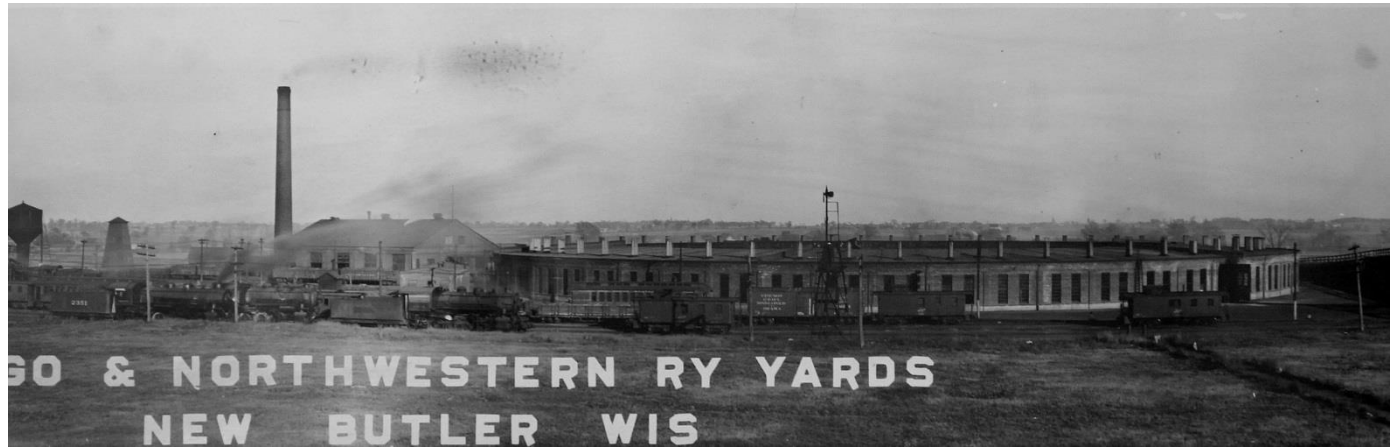


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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

History

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



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

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

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

Christopher P. Morill

Executive Director

For the fifth, 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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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A photograph of a library registration desk. The desk has a wooden counter and a glass partition. Above the counter, the word 'REGISTRATION' is visible. To the right of the desk, there is a sign on a stand that reads 'YOU MUST SANITIZE YOUR HANDS BEFORE APPROACHING THE COUNTER' with a red arrow pointing down. The floor is tiled, and there is a blue 'X' marked on the floor. The image is framed by a green triangle in the top left and a grey triangle in the bottom right.

2020 YEAR IN REVIEW

A quick look back on a year
that we will never forget and
that challenged us all.

COVID-19: A MODERN DAY PANDEMIC

**CORONAVIRUS CAME IN
FAST AND THE LONG TERM
IMPACTS ARE UNKNOWN.
HERE ARE A FEW THINGS WE
DID AT VILLAGE HALL TO
HELP WEATHER THE STORM.**

01: Adjust Operations

We adjusted staff scheduled to limit long contact between staff, implemented work from home for some employees, and temporarily closed the lobby of Village Hall to ensure the safety of staff and the public. Village Hall reopened on June 1, 2020 for full service.

02: Clean and Protect

We implemented enhanced cleaning procedures for all surfaces, assigned vehicles to specific staff/officers to limit contact, and distributed PPE and PPE guidance to all employees.

03: Communicate

Our procedures and expectations were communicated to Elected Officials, Staff, and the General Public to ensure that all parties remained safe and healthy during this time.

04: Collaborate

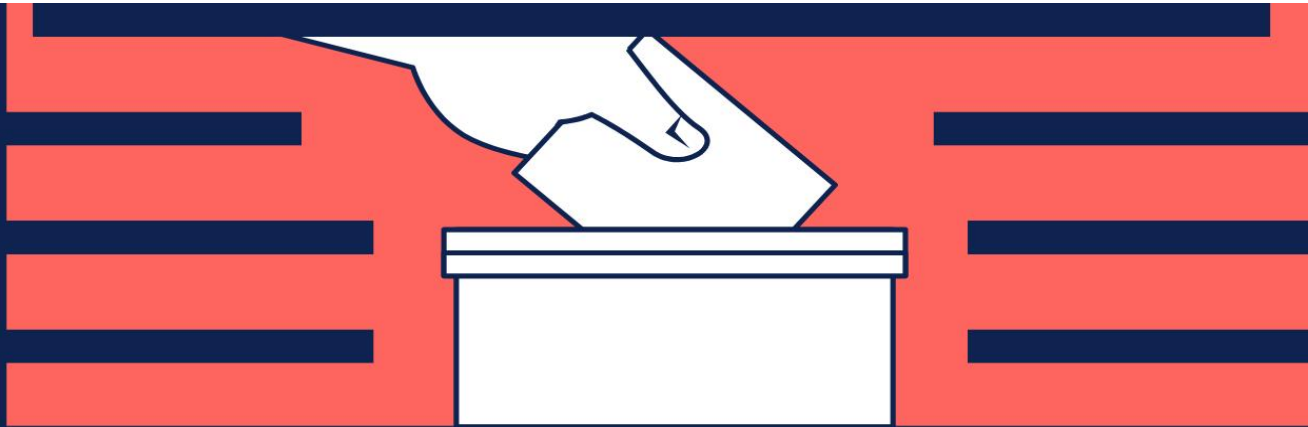
The Village collaborated with County and State Health Officials to implement the various orders handed down, best practices for public safety and public employees, and to assist in identification and contact tracing of suspected cases.

Village Departments collaborated with each other to ensure that everybody had the same information and were taking necessary precautions to ensure the safety of all employees.

05: Plan For the Future

How long COVID-19 will disrupt operations is unknown, but the Village has already planning for long-term impacts. We have canceled or postponed purchases in 2020 to help mitigate the immediate impact and have planned for declining revenues and property tax past into the future.

Service levels will be examined as we learn more about just how Butler will be impacted long-term.



ELECTIONS, ELECTIONS, ELECTIONS

In the midst of COVID-19, three elections were scheduled and held. Village staff adjusted procedures, responded to the unprecedented increase in absentee voting, and managed all elections in a safe manner. In addition to procedural changes, court challenges resulted in law changes, deadline changes, and an overall increase of confusion for voters.

In all, over 1,000 absentee ballots were requested for 2020 elections collectively.

We adjusted, we prepared, we implemented.





Continuous Improvement

2020 brought more major public improvement projects that will ensure the long term stability of our infrastructure, drinking water and the overall quality of life in the Village of Butler. This year we undertook our first residential road reconstruction project in decades. 127th Street was reconstructed from the Frontier Park parking lot to Ruby Avenue. This project included pedestrian accessibility upgrades, storm sewer improvements, and an asphalt surface road. The project began in May and concluded in October.

Additionally, the Village's 300,000 gallon elevated water tower was repainted. This regular maintenance is imperative to protect the steel of the tower which then in return ensures safe drinking water and water pressure throughout the entire Village. This paint is expected to last 20 years.



WELCOME TO BUTLER!

We are happy to welcome the following businesses to the Village this year!

- | | | |
|----------------------------------|----------------------------|---------------------------------|
| • Milwaukee Tool | 4410 N. 132nd St | Storage & Distribution Facility |
| • Heavenly Customs Hydrographics | 4512 N. 127th St | 3D Hydro Printing |
| • All Paws In Dog Training | 5202 N. 126th St | Dog Training Facility |
| • Elite Energy | 4701 N. 124th St | Retail Battery Store |
| • Perfect Produce, LLC | 5207 N. 125th St | Hydroponic Produce Production |
| • Rescue My Roof | 4561 N. 124th St | Roofing Contractor |
| • Milwaukee Tool | 5401 N. Park Drive | Rapid Innovation Center |
| • Roofers Mart of Wisconsin | 4550 N. 125th St | Roofing Material Storage |
| • Packer Fastener | 5129 N. 124th St | Fastener Distribution Facility |
| • Riteway Bus Service, Inc | 5431 N. 131st | School Bus Company |
| • K&D Auto Detailing, LLC | 4564 N. 126th St | Auto Detailing |
| • Sussex IM, Inc | 13111 W. Silver Spring Dr. | Finished Goods Storage |

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PERFORMANCE MEASUREMENT PROGRAM

In 2015, Village management embarked in a long-term performance measurement program. This program is designed to gather information and data on items such as, overtime hours worked, hours spent per task, circulation statistics, meetings held, etc.

Each month the department managers submitted a written performance report to the Village Administrator and the Village Board. The goal of this program is to define, measure, learn, and improve internal and external operations. This process will be applied to the daily tasks of Village employees to define the task, measure its performance and efficiency, learn about who, why, where, what, and when of the task, and implement improvements to increase the effectiveness and efficiency of the employee and the task. Through data gathering and analysis, department managers will identify which areas can be best improved to maximize the effectiveness of taxpayer dollars. This information is used to develop organization wide performance expectations and will help a performance-based budget.

2020 represents the sixth 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 determine goals for the upcoming year.

01

Define

02

Measure

03

Learn

04

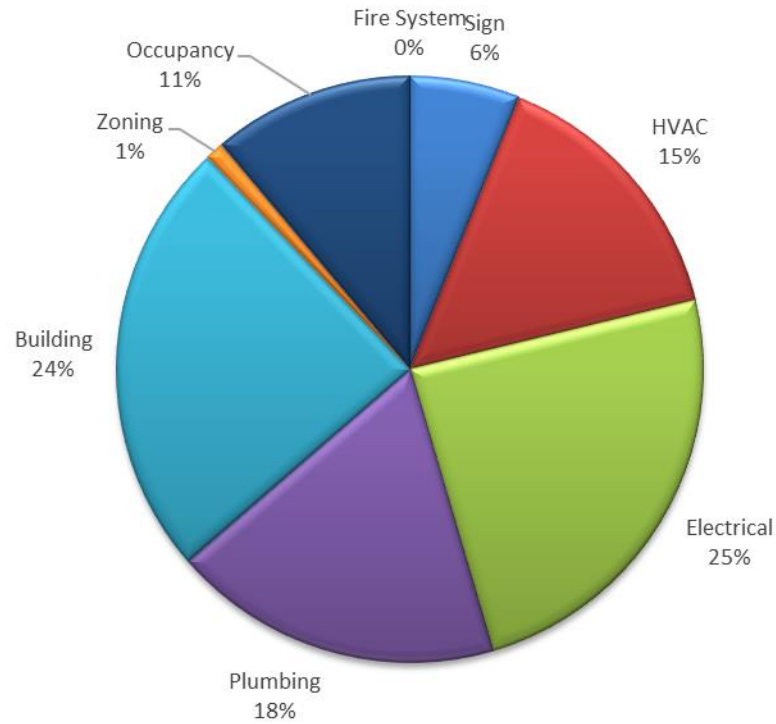
Improve



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).

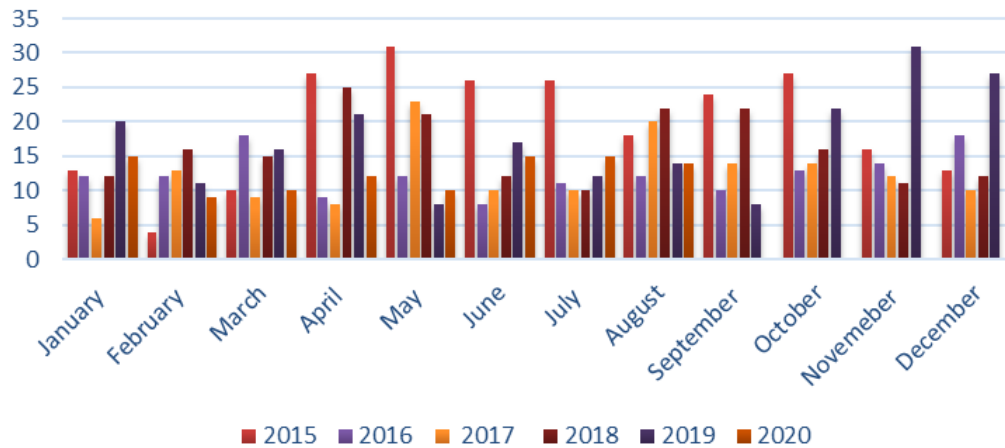
This data will be used to quantify the productivity of administrative staff and identify whether the priorities of each office meets the needs of our stakeholders. Example, if we see a steady increase in the number of building permits issued per month, and we have limited office hours, we may need to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

2020 Building Permits Issued



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 - 2020

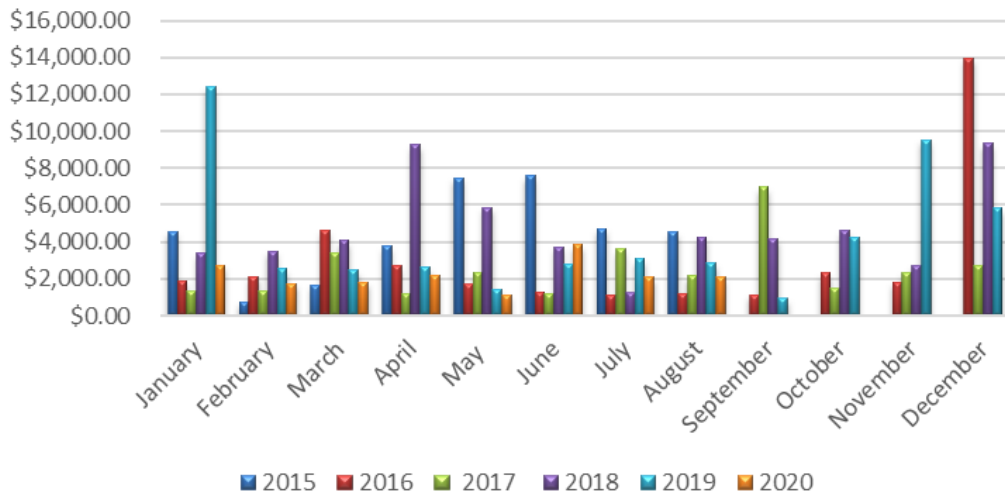


The Village's building inspection firm, Safebuilt retains 80% of all permit revenue, with the Village retaining the remaining 20% plus the administrative fee.

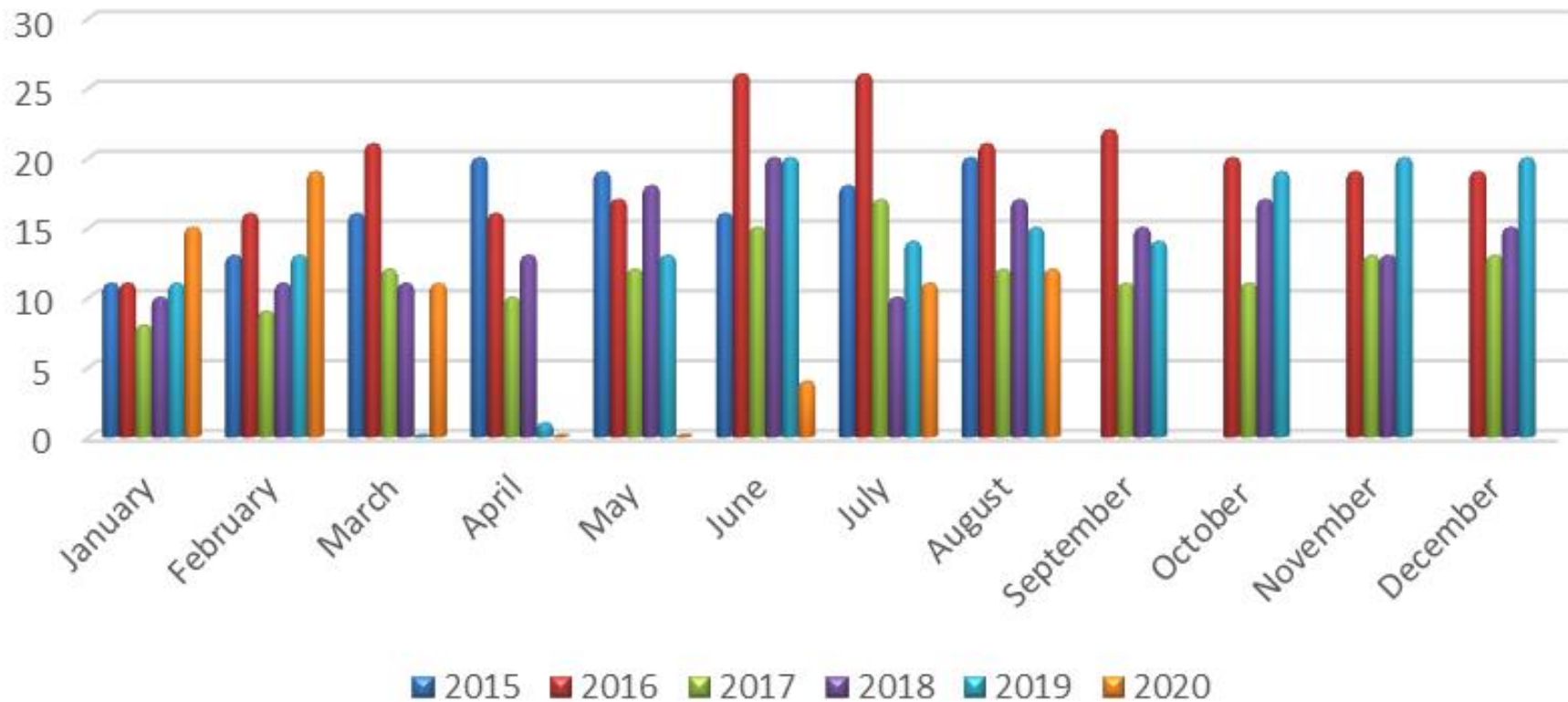
In comparison to prior years, the effects of COVID-19 on our inspection department are quite noticeable. Permit applications and correlating revenue are down in nearly every month from March – August, particularly during Wisconsin's Stay at Home Order.

We began to notice permit volume increasing in the summer months, but not necessarily to levels of prior years.

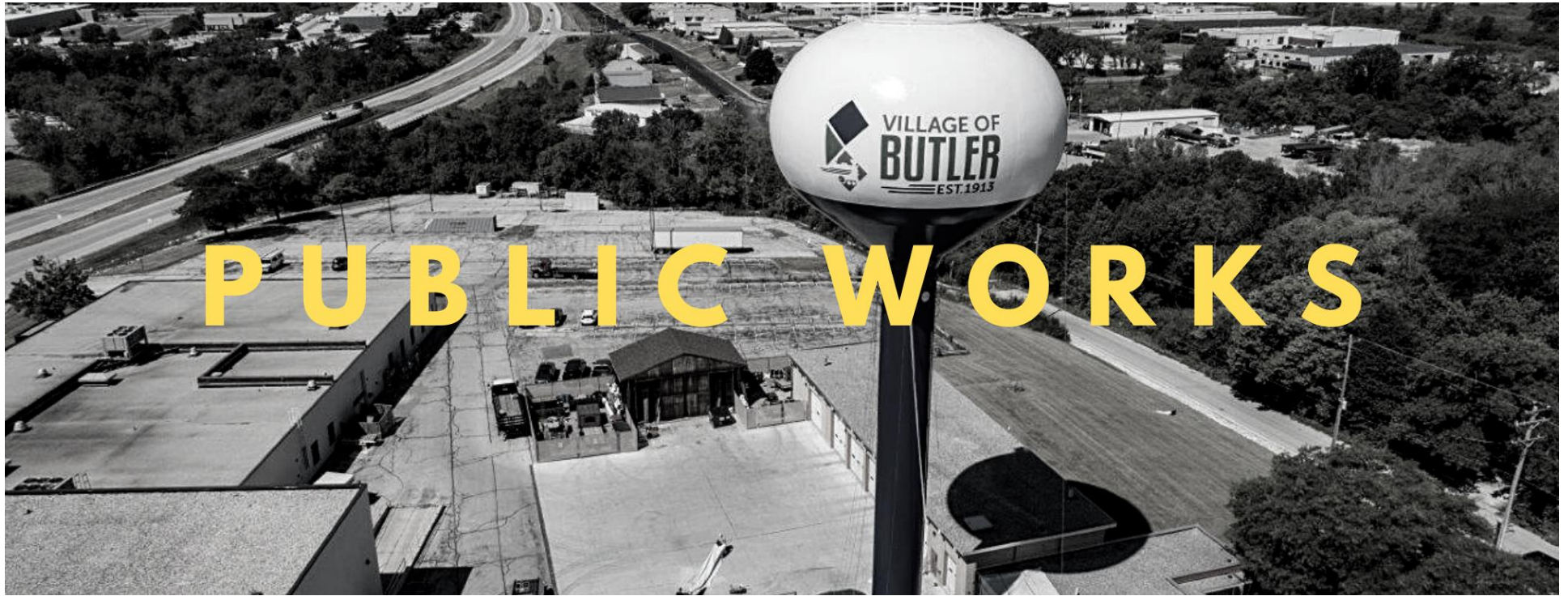
Building Permit Revenue By Month 2015 - 2020



Community Building Rentals By Month 2015 - 2020



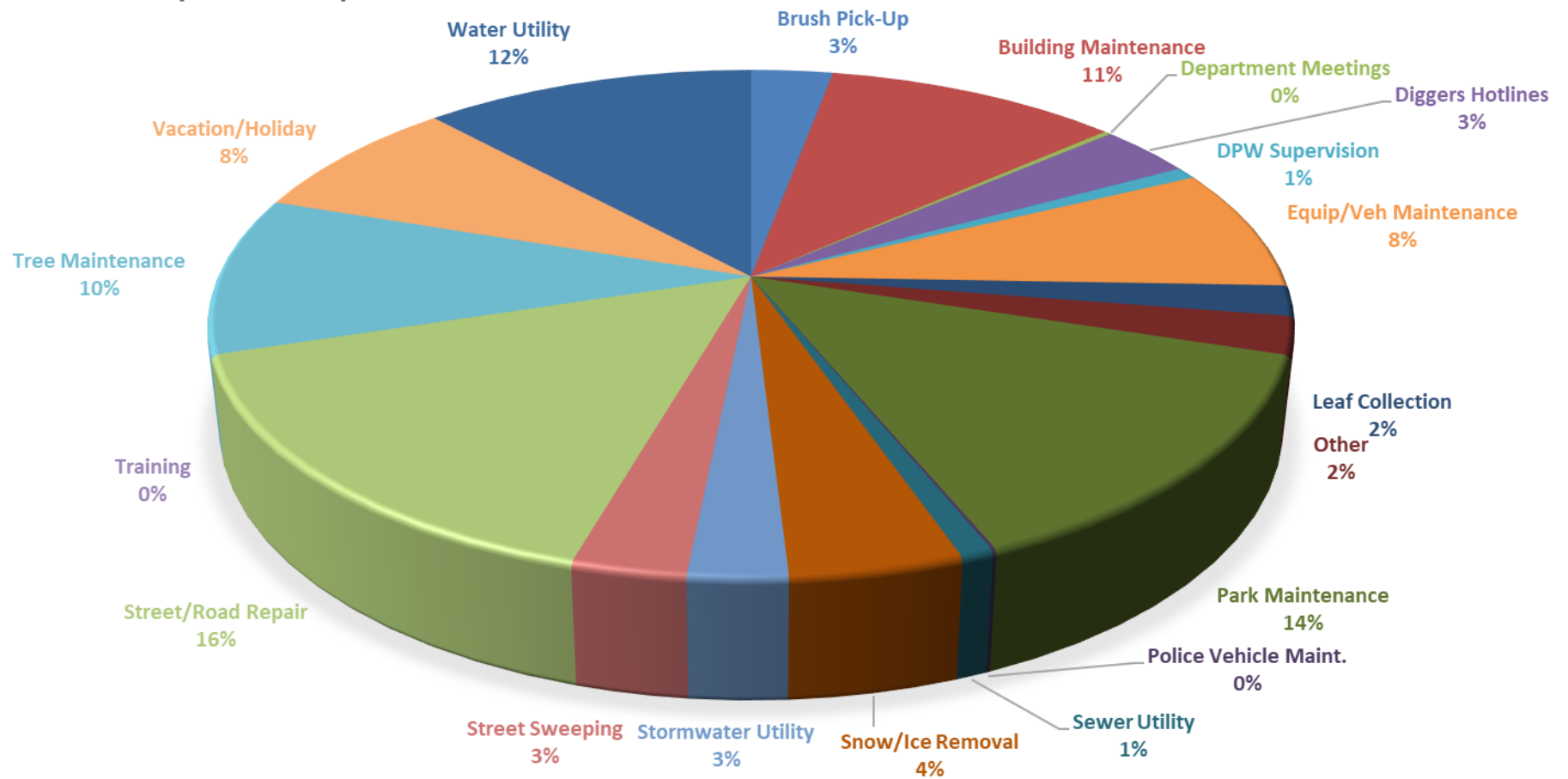
The Community Building was closed for April and May 2020 due to Governor Ever's Safer at Home order due to COVID-19.

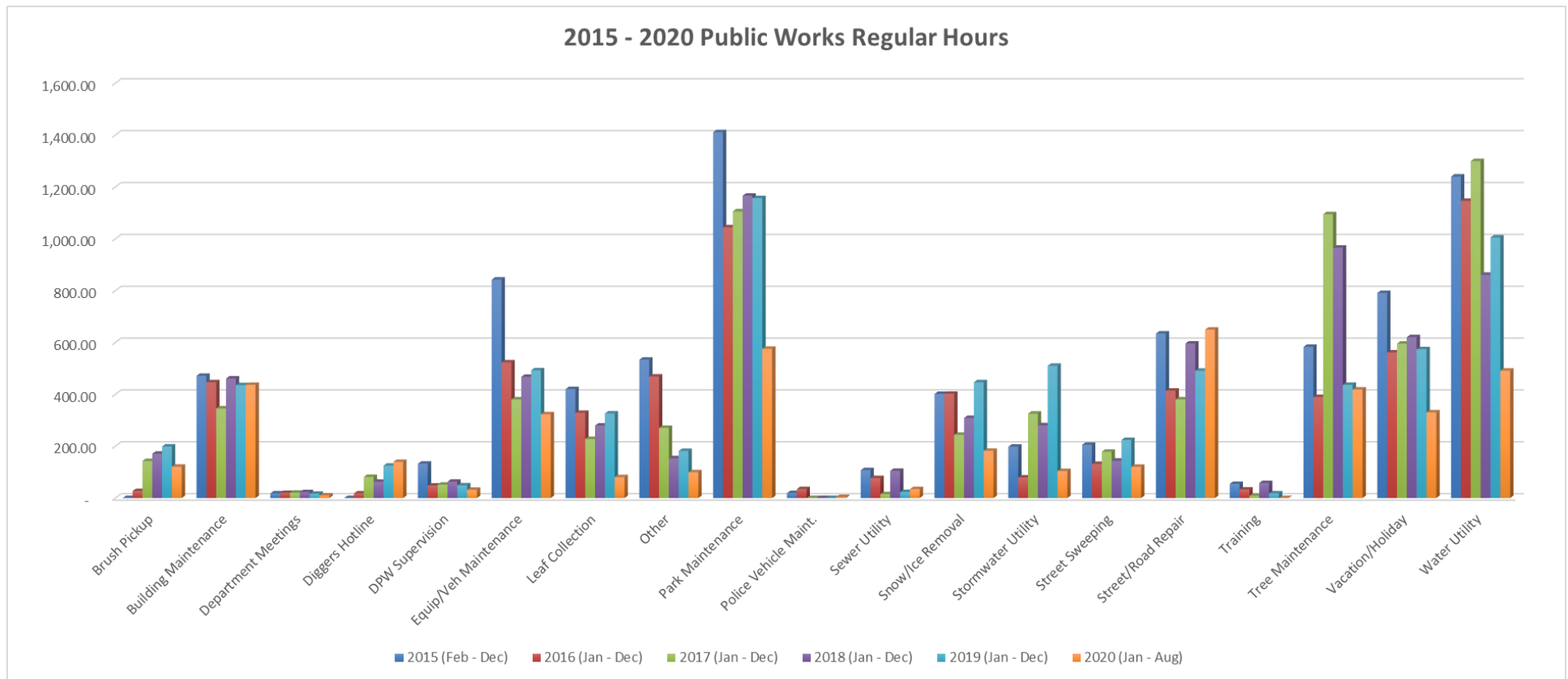


In the Public Works Department, we track hours per operation for both regular and overtime hours for all three full time employees and one seasonal employee. By tracking hours, we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2019 is for January 1 – August 31. The data is skewed towards park maintenance as the majority of summer operations for the seasonal employee qualify as park maintenance.

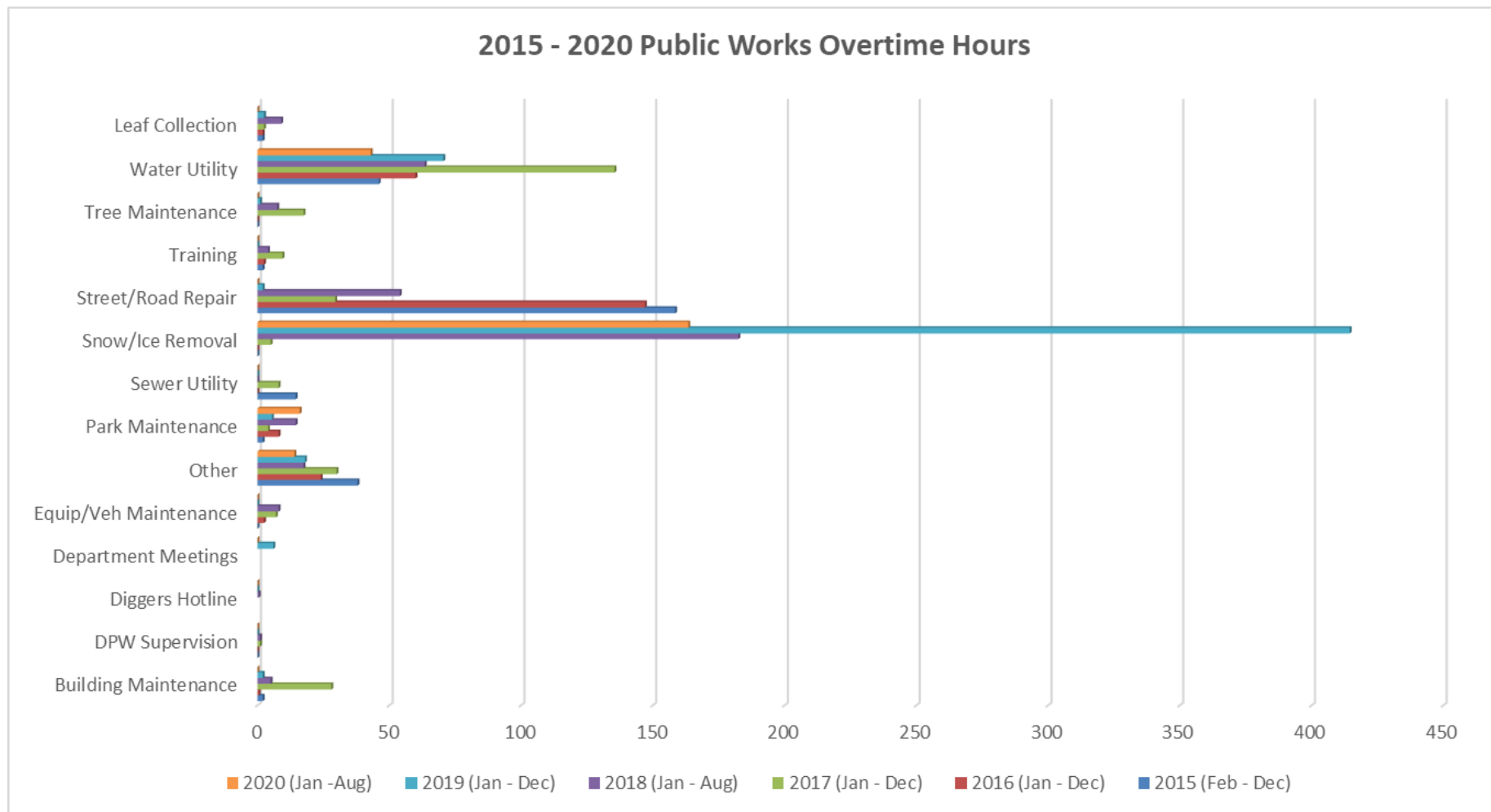
As expected, since this data is skewed towards summer activities that Tree Maintenance and Park Maintenance are the largest consumers of DPW time. Due to the 2019 road project, we see road and utility work also consuming large portions of DPW time.

2020 DPW REGULAR HOURS BY FUNCTION (JAN - AUG)





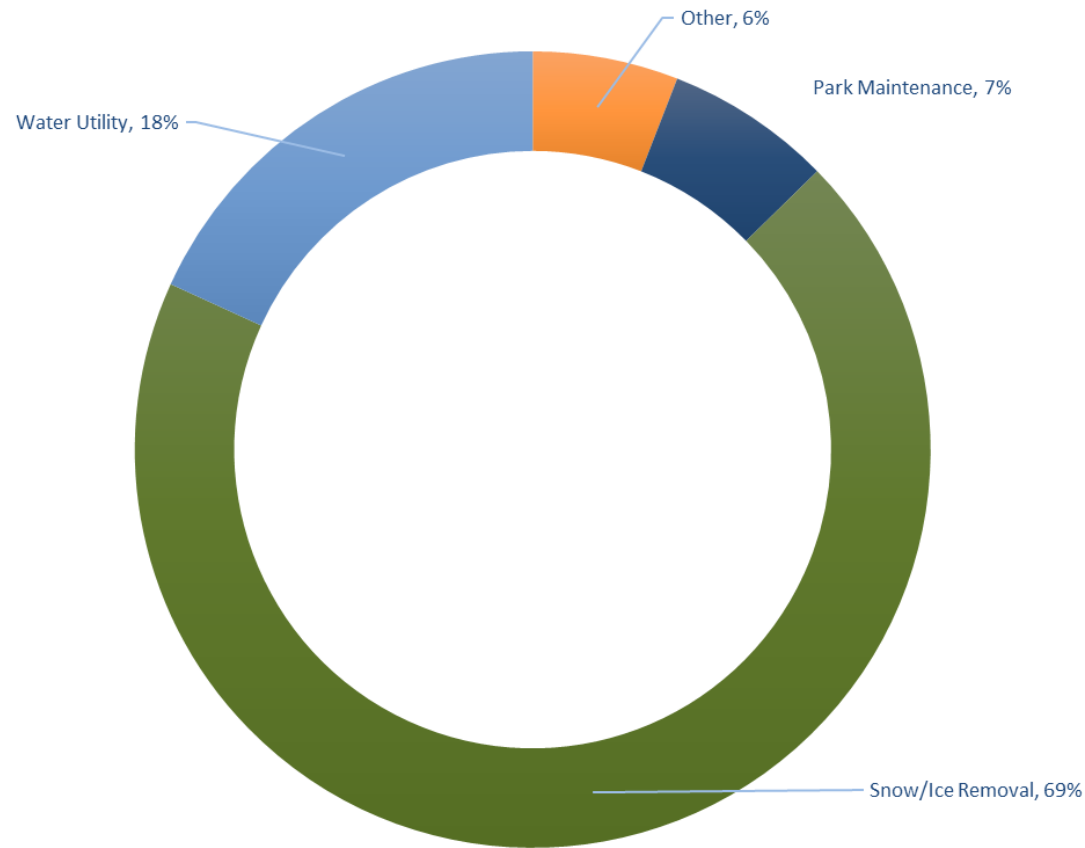
This graph compares the data we have collected for Public Works regular hours over the last five years. As shown, large uses of time are consistent from year to year. Park maintenance, Water utility, and Equipment Maintenance are all main and essential functions of the Public Works Department and therefore consume a lot of staff time. Overall, the majority of DPW hours by function have been more evenly distributed in 2020.



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.

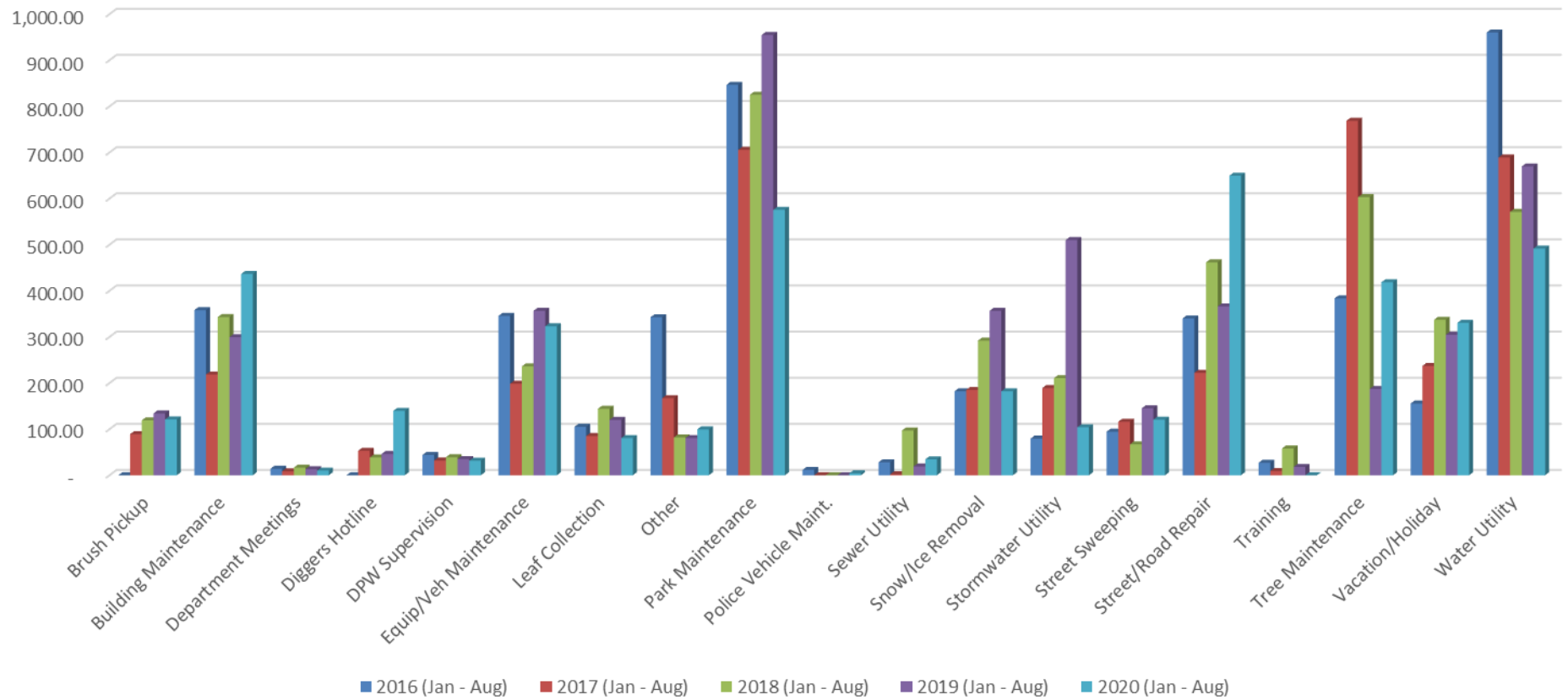
Again, due to the DPW involvement in the oversight and some utility related projects in coordination with the Road Improvement Project, we see that overtime for street/road repair and utilities account for significant portions. This will be an annual use of overtime for the foreseeable future due to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

2020 DPW Overtime Hours By Function (Jan - Aug)

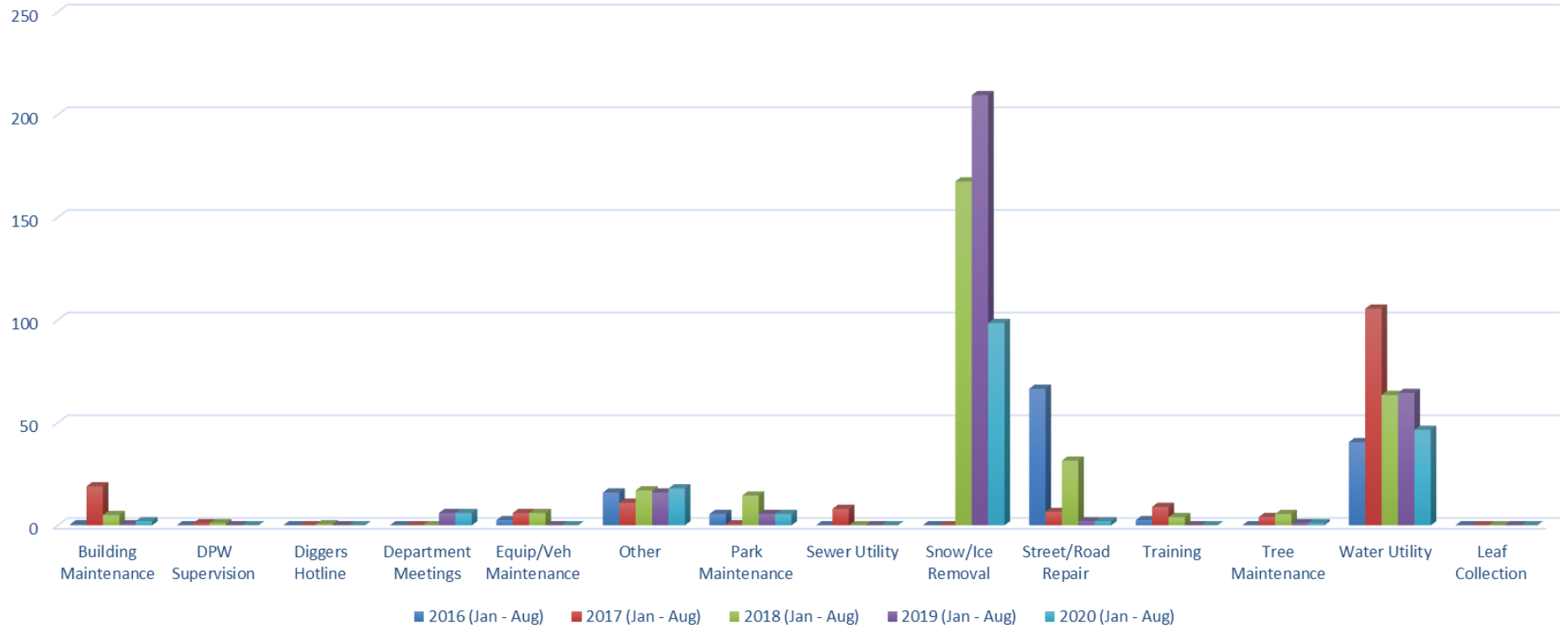


As expected, Water Utility and Snow and Ice Removal account for the largest allocation of overtime hours from year to year. These two functions have the most unpredictable events and many cases require a full crew for many hours to complete. This information is helpful in budgeting for overtime and allocating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

2016 -2020 Regular Hours (Jan - Aug)



2016-2020 Overtime Hours (Jan - Aug)





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.

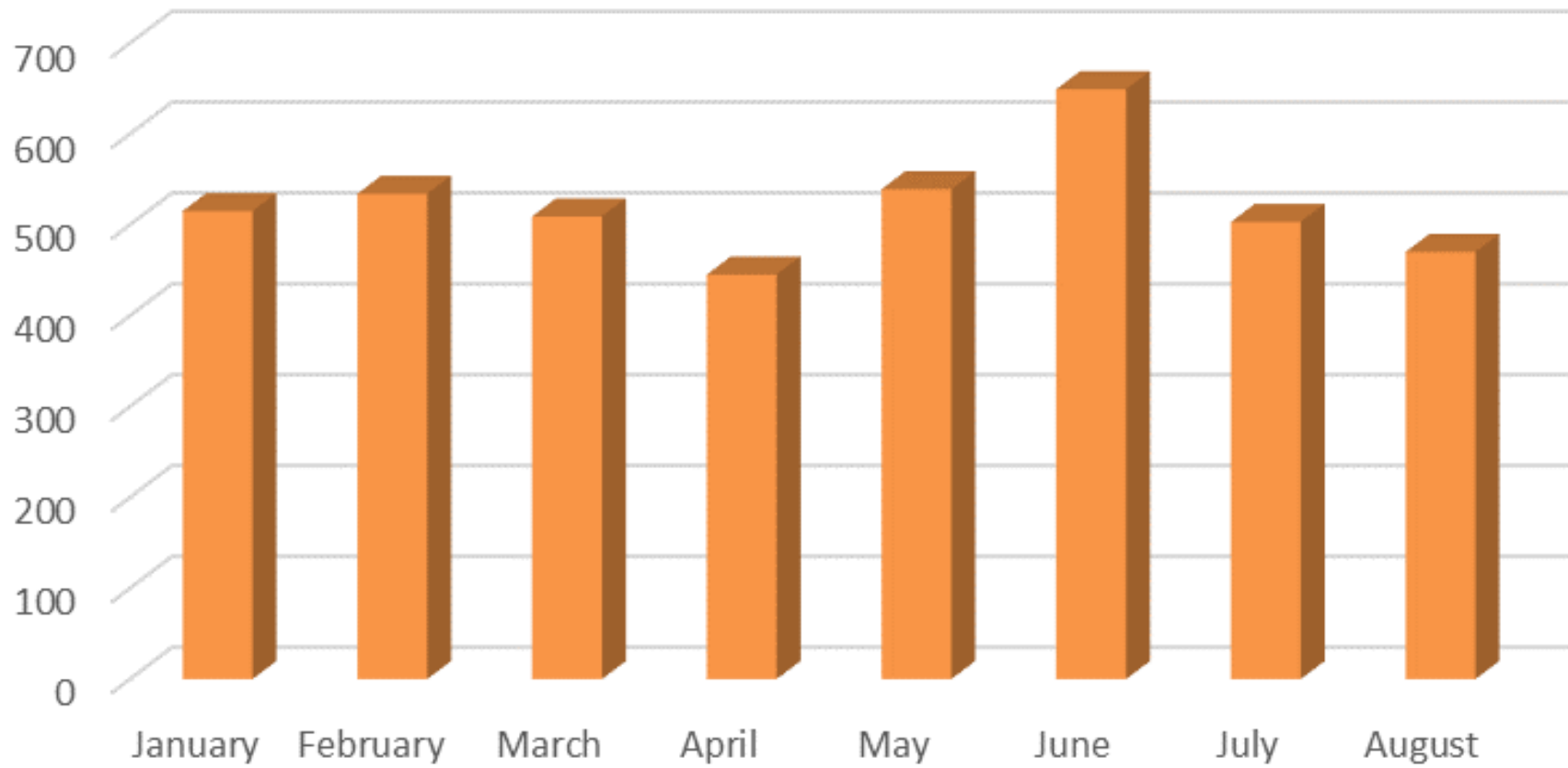
Once more data is collected, we will be able to determine if there are trends in activity (i.e. speeding, burglary, or alcohol violations) that can be mitigated by additional education and outreach. The information will also be used to identify the need for specialized training for officers.

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.

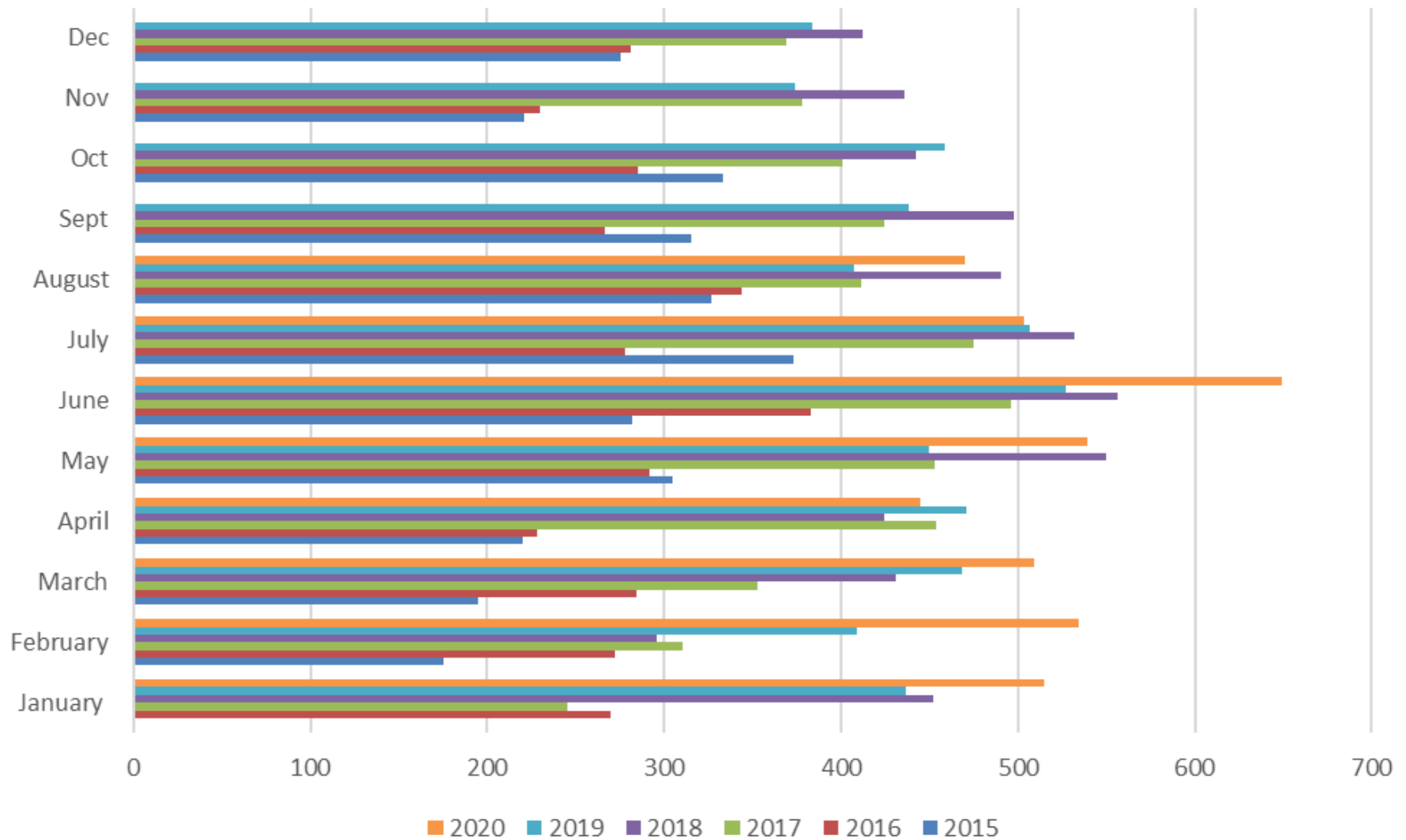
2020 proved to be an extremely turbulent year for law enforcement. The effect of COVID-19 and the Civil Unrest in the Summer and Fall of 2020 put a drain on staffing resources, as well as impacted citations issued, two months of municipal court cancellations and the ability of violators to pay for fines. Those effects are demonstrated throughout the Police and Court's 2020 data.

From January to August 2020, there were 4164 calls for service. This includes both officer generated and dispatch calls for service. During this same time period in 2019 there were 3,676, in 2018 there were 3,731, in 2017, there were 3,197 calls for service, and in 2016, 2,351 calls. As you can see already, 2020 is proving to place an unprecedented demand on law enforcement services.

2020 Calls For Service

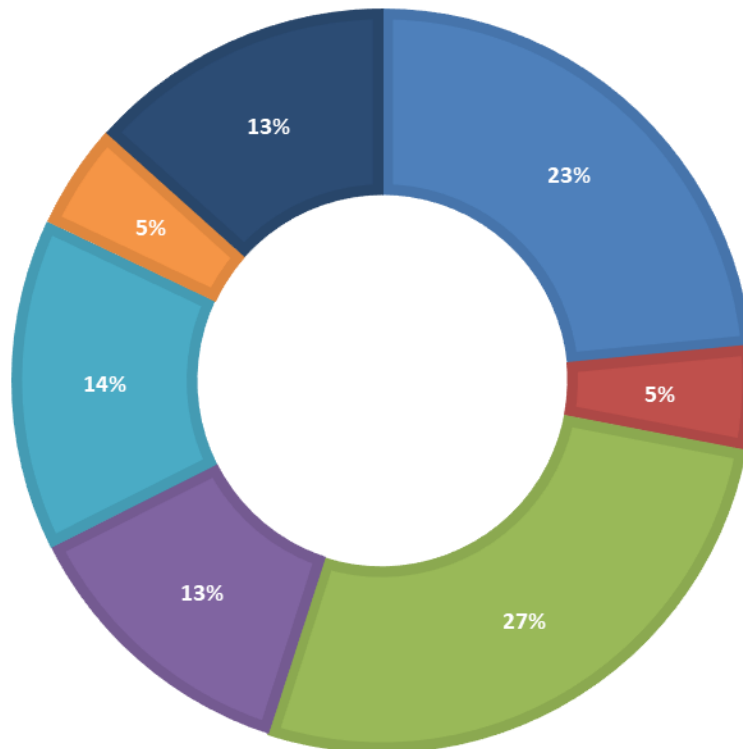


Calls for Service 2015 - 2020 YTD



2020 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

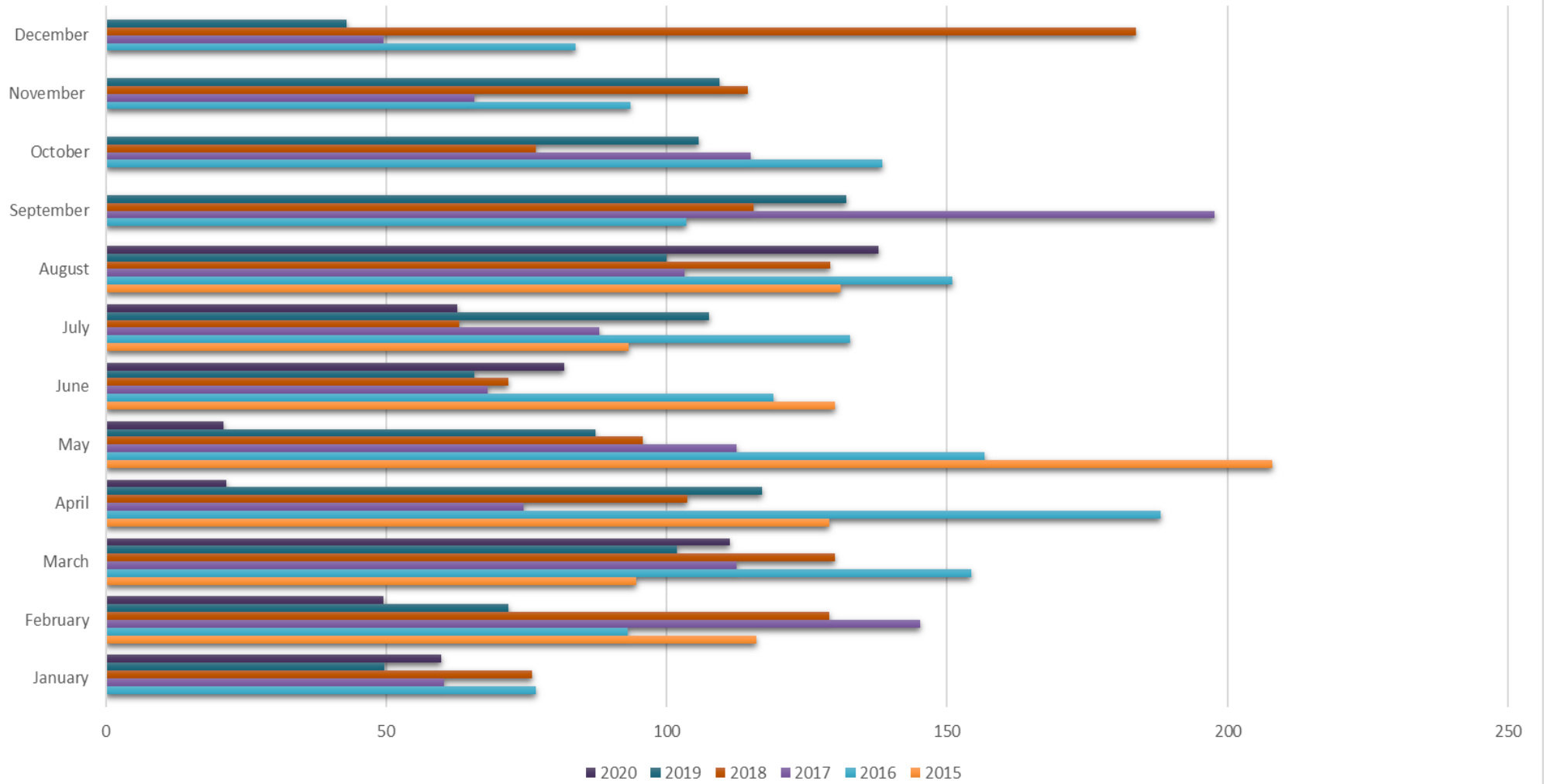
■ Training ■ Court ■ Vac/Hol ■ Sick ■ Calls for service ■ Special Events ■ Misc



Between January and August of 2020, there have been 545.25 overtime hours worked, compared to 700.75 overtime hours worked during the same timeframe in 2019.

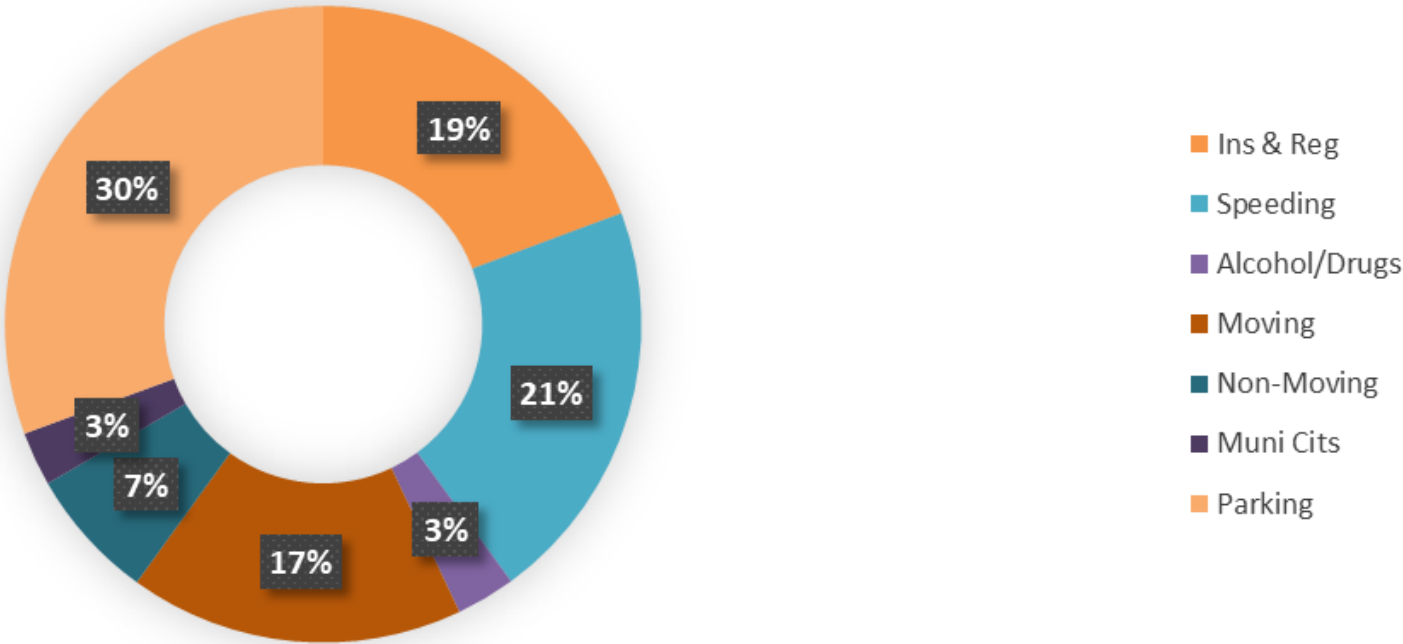
There were virtually no overtime hours during the Safer at Home months of April and May. Overtime hours were increased in June and August due to civil unrest and the imminent threats facing the Village.

2015 - 2020 Overtime Hours By Month

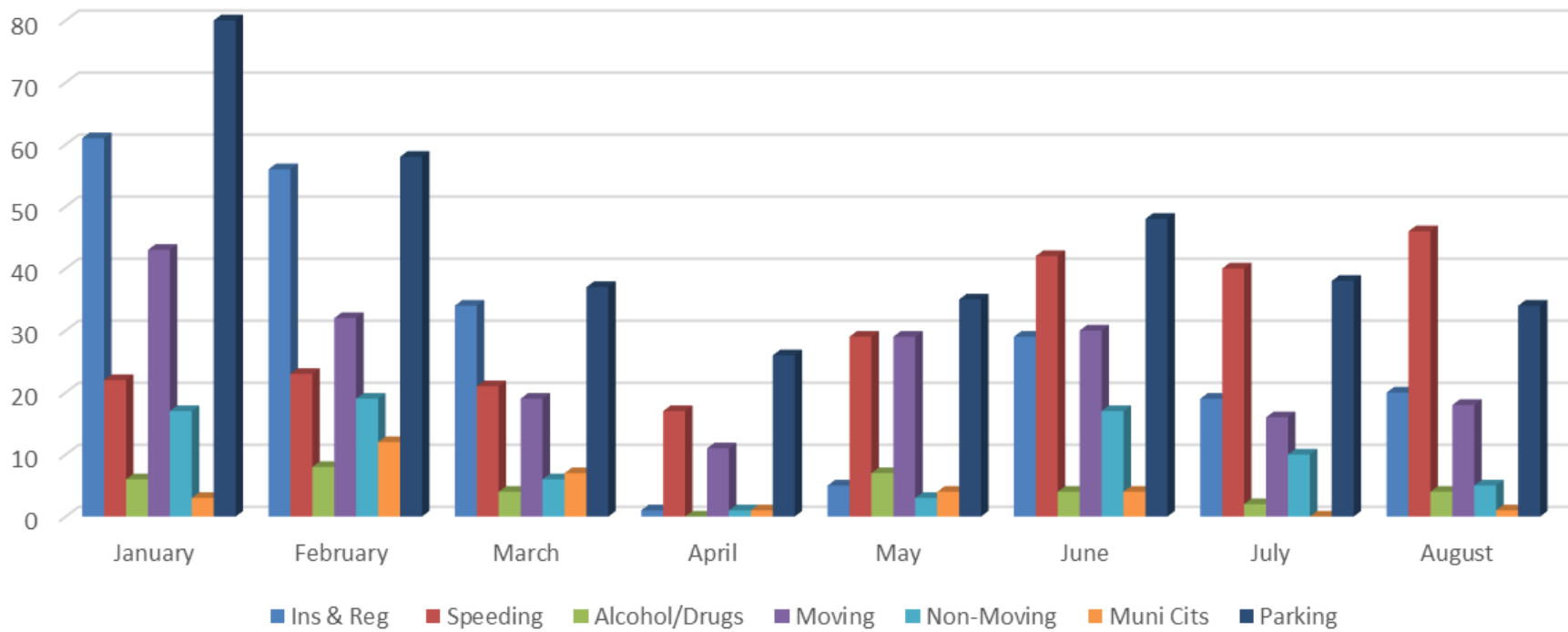


The three largest citation areas, Insurance and Registration, Parking, and Moving violations account for 70% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 2258 citations, Parking accounts for 356 citations, and Moving violations account for 198 citations from January through August of 2020. Overnight parking regulations were not enforced from May 2020 – October 2020 due to COVID-19 and the 127th Street Road Construction project.

2020 Citations Issued by Type January - August

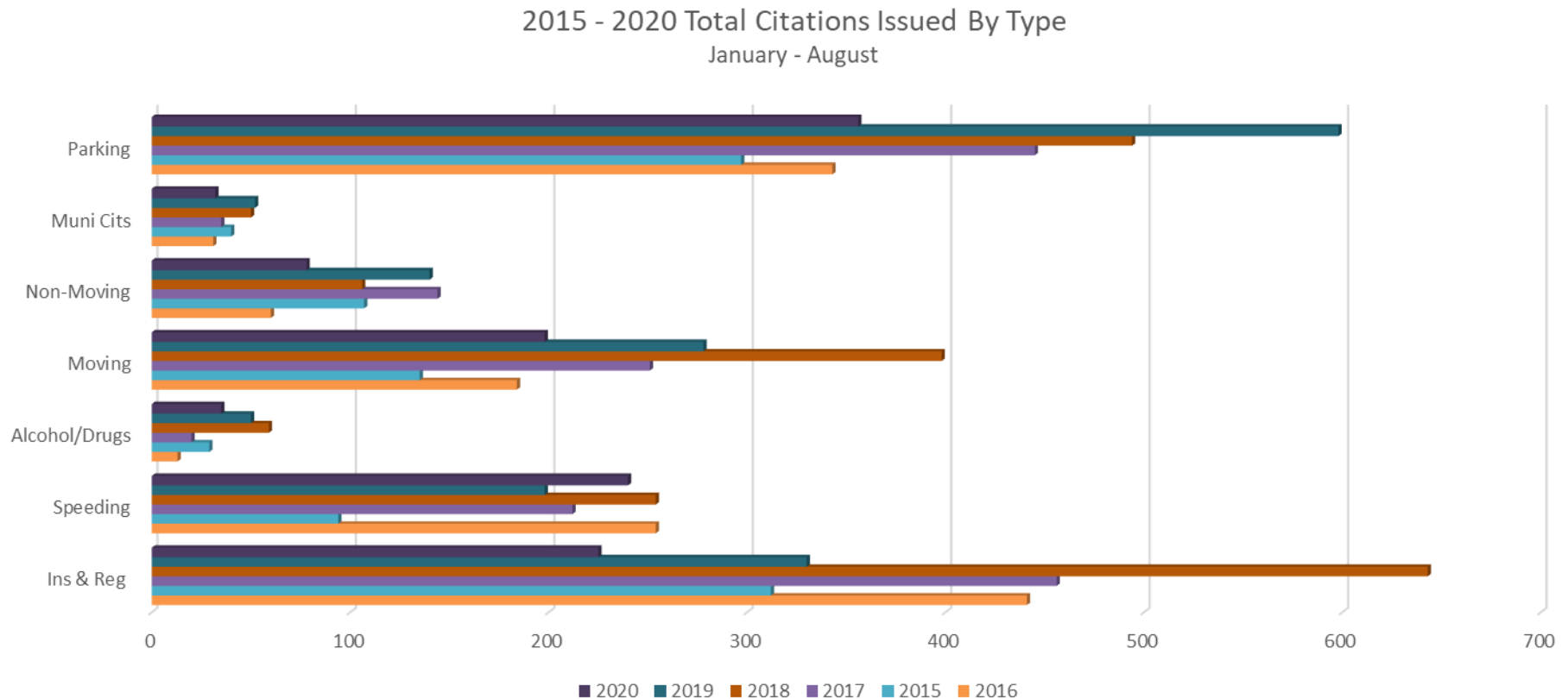


2020 Citations Issued By Month

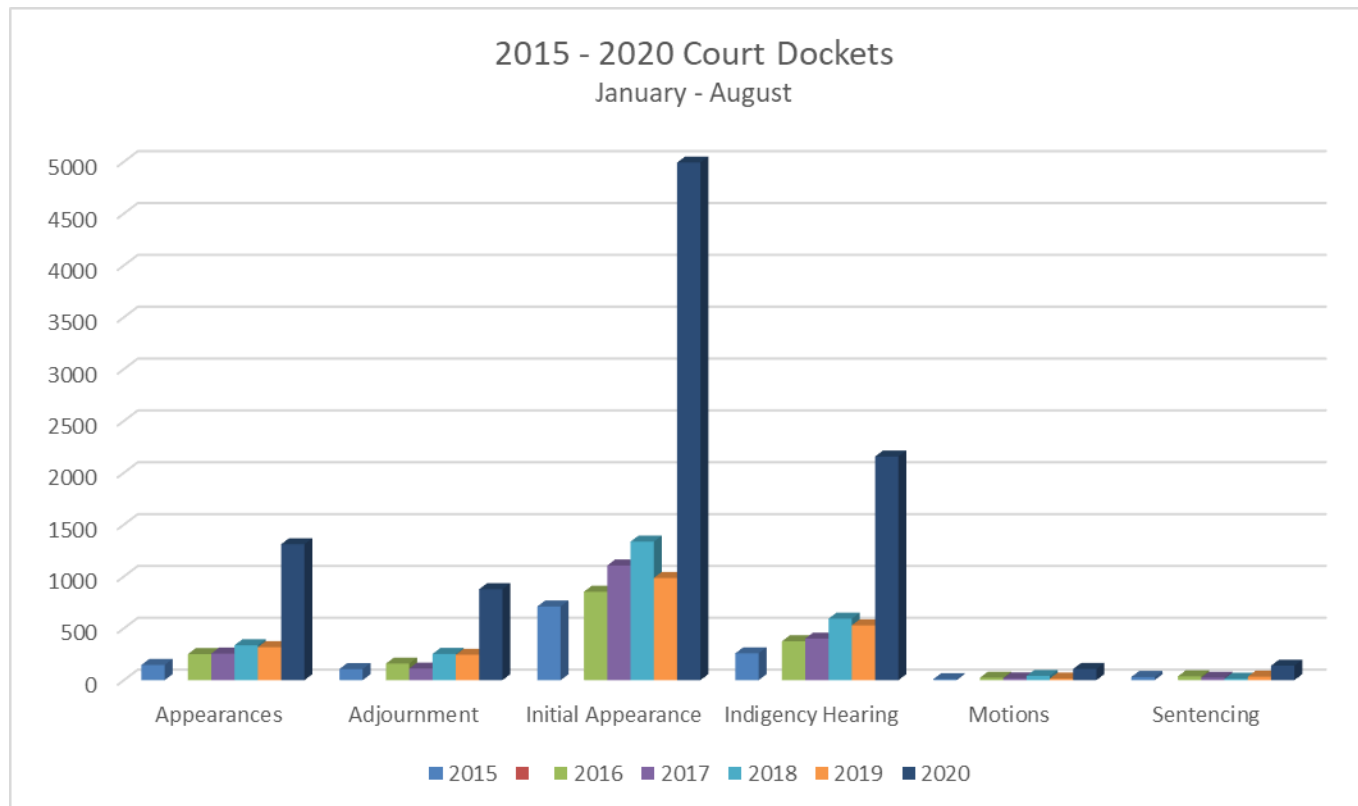


The above graph breaks out by month which citations were issued. As you can see the amounts vary, but the top areas stay the same. Between January and August of 2020, 1,164 citations were issued, compared to 1,646 citations, 2,004 citations and 1,563 total citations issued during the same time frame in 2019, 2018 and 2017 respectively.

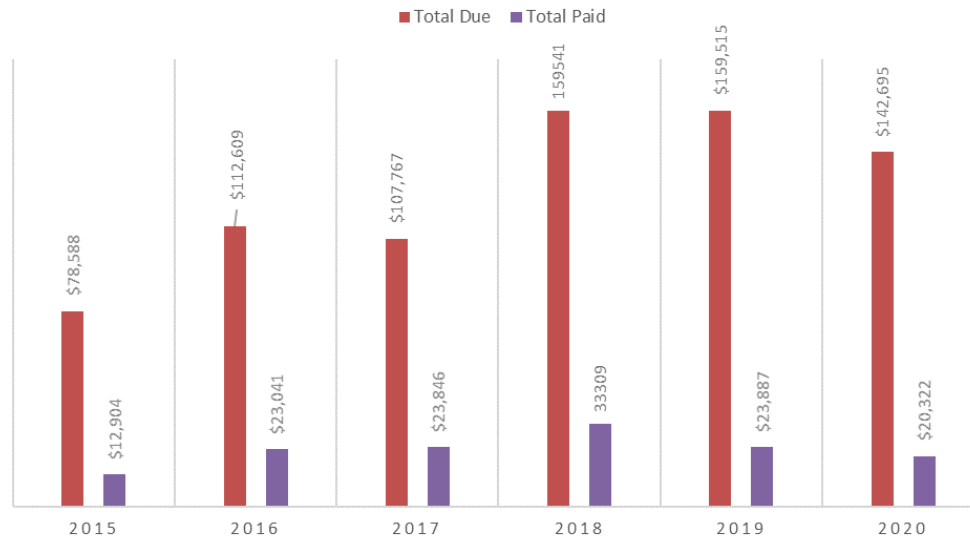
Again, you can see the effect COVID-19 had on the issuance of tickets during starting in March 2020.



	2020 Court Dockets By Month							
	January	February	March	April	May	June	July	August
Appearances	33	50	28	0	0	43	21	36
Adjournment	13	21	19	0	0	201	14	14
Initial Appearance	110	157	144	0	0	23	105	119
Indigency Hearing	65	55	38	0	0	95	63	137
Motions	5	1	2	0	0	0	4	2
Pre-Trial	6	6	0	0	0	0	0	6
Sentencing	5	9	2	0	0	0	1	0
Trial	0	14	1	0	0	0	0	1



2015 - 2020 COURT PENALTIES ASSESSED/PAID JANUARY - AUGUST

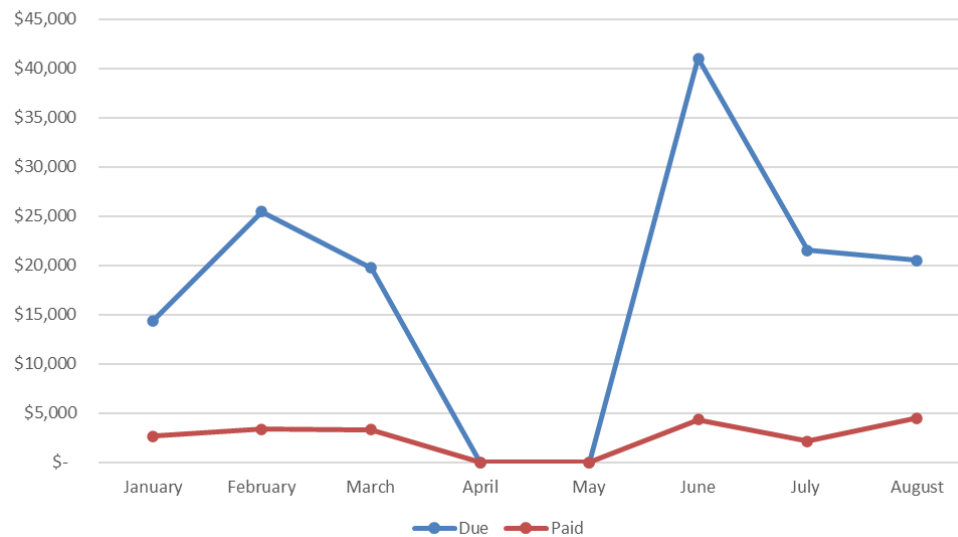


The correlation between citations issued and municipal court cases is direct, but the correlation between fines assessed and fines paid are not. There is no rhyme or reason as to the number of fines levied in a particular year and fines paid in a particular.

The Butler Municipal Court provides flexible payment plans to encourage defendants to pay their fines, but the vast majority of defendants are not paying on a timely basis.

In 2020, Municipal Court was cancelled in April and May due to COVID-19. The pandemic also placed an increased burden on those with outstanding fines. We have seen a decrease in payments received since March.

2020 Court Penalties Assessed vs. Paid





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 2021:

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
Thursday, July 2, 2020	Budget Format and Expectations Meeting - Management Meeting
Thursday, July 2, 2020	Budget Templates Distributed to Departments
Friday, August 7, 2020	Draft Department Budgets due to Village Administrator
Tuesday, August 18, 2020	Closed Session – 2021 Non-Represented Wages
Wednesday, September 9, 2020	Village Administrator and Departmental review of Budget Requests
Monday, October 12, 2020	Printing and Preparation of Village Administrator's Recommended Budget
Tuesday, October 20, 2020	Public Hearing Notice due to Newspaper
Tuesday, October 27, 2020	Village Board Review Session
Tuesday, October 27, 2020	Publication of Public Hearing Notice for the 2021 Annual Budget
Tuesday, November 17, 2020	Public Hearing on the 2021 Annual Budget
Tuesday, November 17, 2020	Village Board Adoption of the 2021 Annual Budget

NOTICE OF PUBLIC HEARING



VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2021 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 17, 2020 at 7:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave, to consider the proposed 2021 Village Budget. The proposed budget is available for public inspection in the Administration 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/20 YTD	2020 Projected	2021 Budget	Budget % Change
Revenues:								
Taxes and Tax Equivalents	\$ 1,513,414	\$ 1,409,255	\$ 1,410,398	\$ 1,479,404	\$ 1,440,029	\$ 1,478,204	\$ 1,510,930	2.13%
Intergovernmental Revenue	278,242	254,674	367,004	330,473	244,447	323,711	354,875	7.38%
Licenses and Permits	61,938	85,298	88,282	73,050	48,009	65,900	71,550	-2.05%
Fines, Forfeitures and Penalties	104,014	138,269	135,812	154,500	77,883	120,100	140,100	-9.32%
Public Charges for Services	75,772	78,475	66,364	67,300	28,805	41,434	48,350	-28.16%
Miscellaneous Revenues	144,728	174,944	152,579	145,315	134,943	158,065	143,800	-1.04%
Other Financing Sources	15,333	1,900	(12,647)	-	5,850	5,850	-	0.00%
Total Revenues	<u>1,979,966</u>	<u>2,142,814</u>	<u>2,154,410</u>	<u>2,250,042</u>	<u>1,979,966</u>	<u>2,115,523</u>	<u>2,269,604</u>	0.87%
Expenditures:								
General Government	\$ 189,962	\$ 227,917	\$ 203,829	\$ 226,896	\$ 121,233	\$ 185,864	\$ 204,011	-10.09%
Court	69,256	78,516	71,211	79,322	43,253	65,979	80,713	1.75%
Police Department	926,892	999,959	1,029,838	1,098,846	666,809	1,031,411	1,130,254	2.86%
Public Works	285,753	280,744	283,713	283,686	113,755	271,258	288,365	1.65%
Library	130,194	-	-	-	-	-	-	0.00%
Contingency, Technology & Insurance	510,825	577,689	542,118	561,292	386,497	547,502	566,261	0.89%
Total Expenditures	<u>2,112,882</u>	<u>2,164,826</u>	<u>2,130,708</u>	<u>2,250,042</u>	<u>1,331,548</u>	<u>2,102,014</u>	<u>2,269,604</u>	0.87%
Change in Fund Balance	80,215	(163,440)	23,922	-		13,509	-	
Beginning Fund Balance	596,782	676,997	513,557	537,479	537,479	537,479	550,988	
Transfer from/(to) other funds	-	-	-	-	-	-	-	
Less: Surplus Applied	-	-	-	-	-	-	-	
Ending Fund Balance	<u>\$ 676,997</u>	<u>\$ 513,557</u>	<u>\$ 537,479</u>	<u>\$ 537,479</u>	<u>\$ 537,479</u>	<u>\$ 550,988</u>	<u>\$ 550,988</u>	

NOTICE OF PUBLIC HEARING



VILLAGE OF BUTLER SUMMARY OF REVENUES, EXPENSES & FUND EQUITY PROPOSED 2021 BUDGET

Funds	General Fund	Debt Service Fund	Capital Fund	Library Fund	Borr. Money Fund
Total Revenues	\$ 2,269,604	\$ 475,378	\$ 343,900	\$ 109,954	\$ 1,515,000
Total Expenditures	<u>2,269,604</u>	<u>475,378</u>	<u>343,900</u>	<u>109,954</u>	<u>1,530,000</u>
Change in Equity	-	-	-	-	(15,000)
Beginning Equity Balance	537,479	49,837	279,044	24,859	594,267
Less: Surplus Applied	-	-	-	-	(15,000)
Ending Equity Balance	<u>\$ 537,479</u>	<u>\$ 49,837</u>	<u>\$ 279,044</u>	<u>\$ 24,859</u>	<u>\$ 579,267</u>

Proprietary Funds

Funds	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	\$ 552,965	\$ 1,090,786	\$ 275,833	\$ 6,633,421
Total Expenditures	<u>552,965</u>	<u>1,090,786</u>	<u>275,833</u>	<u>6,648,421</u>
Change in Equity	-	-	-	(15,000)
Beginning Equity Balance	1,729,714	1,053,630	2,177,602	6,446,432
Less: Surplus Applied	(35,405)	-	-	(50,405)
Ending Equity Balance	<u>\$ 1,694,309</u>	<u>\$ 1,053,630</u>	<u>\$ 2,177,602</u>	<u>\$ 6,381,027</u>

Property Tax Summary by Fund

Fund	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Budget % Change
General Fund	\$ 1,519,736	\$ 1,475,055	\$ 1,366,649	\$ 1,313,267	\$ 1,439,704	9.63%
Debt Service Fund	280,039	365,149	391,534	424,272	420,903	-0.79%
Capital Fund	-	-	-	181,050	22,946	-87.33%
Library Fund	-	-	105,308	94,561	94,565	0.00%
Park & Recreation Fund	-	-	-	17,400	17,400	0.00%
Total Tax Levy	<u>\$ 1,799,775</u>	<u>\$ 1,840,204</u>	<u>\$ 1,863,491</u>	<u>\$ 2,030,550</u>	<u>\$ 1,995,518</u>	-1.73%
Municipal Property Tax Rate	<u>\$ 8.44</u>	<u>\$ 8.49</u>	<u>\$ 8.17</u>	<u>\$ 8.09</u>	<u>\$ 8.09</u>	0.00%

Dated this 19th day of October, 2019

Kayla J Thorpe

Kayla Thorpe
Village Administrator/Clerk

RESOLUTION NO. 20-12

RESOLUTION TO ADOPT INDIVIDUAL FUND BUDGETS IN THE AMOUNTS INDICATED FOR THE CALENDAR YEAR 2021

WHEREAS, the Village Board did on November 17, 2020 hold a public hearing on the proposed budgets for the Village of Butler for the Calendar Year 2021.

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 2021:

Fund	Amount
General Fund	\$ 2,267,104
Debt Service Fund	\$ 475,378
Borrowed Money Fund	\$ 1,530,000
Capital Fund	\$ 343,900
Library Fund	\$ 109,954
Park and Recreation Fund	\$ 22,100

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 2020 and to be collected in and during the taxpaying period of 2020-2021 the sum of two million thirty three thousand five hundred forty dollars (\$2,033,540) for the support of said Village and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board on November 17, 2020 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2020 Tax Roll of said Village.

PASSED AND ADOPTED this 17th day of November, 2020.

Levy Funds

Summary of Revenues & Expenditures

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property Tax (Levy) Revenue:								
General Fund	\$ 1,475,055	\$ 1,366,649	\$ 1,313,267	\$ 1,439,704	\$ 1,440,029	\$ 1,439,704	\$ 1,423,251	-1.14%
Debt Service Fund	365,149	391,534	424,272	420,903	420,903	424,272	475,378	12.94%
Capital Fund	-	-	181,050	58,975	58,975	181,050	22,946	-61.09%
Library Special Revenue Fund	-	105,308	105,308	94,561	94,561	94,561	94,565	0.00%
Park and Recreation Special Revenue Fund	-	-	12,647	17,400	17,400	17,400	17,400	0.00%
Total Property Tax Revenue	\$ 1,840,204	\$ 1,863,491	\$ 2,036,544	\$ 2,031,542	\$ 2,031,868	\$ 2,156,987	\$ 2,033,540	0.10%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 38,359	\$ 42,606	\$ 43,749	\$ 39,700	\$ -	\$ 38,500	\$ 40,000	0.76%
Intergovernmental Revenue	278,242	254,674	367,004	330,473	244,447	323,711	354,875	7.38%
Licenses & Permits	61,938	85,298	88,282	73,050	48,009	65,900	71,550	-2.05%
Fines, Fees, & Penalties	104,014	138,269	135,812	154,500	77,883	120,100	140,100	-9.32%
Public Charges for Services	75,772	78,475	66,364	67,300	28,805	41,434	48,350	-28.16%
Miscellaneous Revenues	144,728	174,944	152,579	145,315	134,943	158,065	143,800	-1.04%
Other Financing Sources	15,333	1,900	(12,647)	-	5,850	5,850	-	0.00%
Total Non-Property Tax Revenue	\$ 718,386	\$ 725,217	\$ 841,143	\$ 810,338	\$ 539,937	\$ 753,560	\$ 798,675	-1.44%
Total Revenue	\$ 2,558,590	\$ 2,142,814	\$ 2,154,410	\$ 2,841,880	\$ 2,571,805	\$ 2,910,547	\$ 2,832,215	-0.34%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Board	\$ 17,722	\$ 18,665	\$ 17,965	\$ 18,602	\$ 13,331	\$ 18,559	\$ 21,404	15.07%
Village Administrator	49,303	54,177	52,881	63,570	37,832	59,853	52,737	-17.04%
Finance/Treasurer	25,797	38,149	32,405	43,479	23,076	35,079	39,287	-9.64%
Clerk/Elections	25,030	25,951	26,170	30,152	20,488	31,273	29,040	-3.69%
Village Hall/Facilities Maintenance	48,026	48,248	53,796	46,093	26,139	40,100	46,543	0.98%
Court	69,256	78,516	71,211	79,322	43,253	65,979	80,713	1.75%
Legal	24,085	42,726	20,614	25,000	368	1,000	15,000	-40.00%
Police Department	926,892	999,959	1,029,838	1,098,846	666,809	1,031,411	1,129,764	2.81%
Public Works	285,753	280,744	283,713	283,686	113,755	271,258	287,715	1.42%
Library	130,194	-	-	-	-	-	-	0.00%
Transfers & Contingency	-	16,857	9,598	6,488	2,820	2,820	29,641	356.86%
Insurance	47,803	42,752	36,042	43,109	37,178	38,928	43,110	0.00%
Technology & Contracted Services	463,022	518,080	496,478	511,695	346,500	505,754	492,151	-3.82%
Total General Fund Expenditures	\$ 2,093,927	\$ 2,210,031	\$ 2,170,937	\$ 2,250,042	\$ 1,331,548	\$ 2,102,014	\$ 2,267,105	0.76%
Debt Service Fund Expenditures	\$ 798,189	\$ 1,252,430	\$ 428,799	\$ 422,003	\$ 431,753	\$ 422,003	\$ 475,378	12.65%
Capital Fund Expenditures	\$ 86,332	\$ 110,321	\$ 380,878	\$ 66,975	\$ 10,244	\$ 11,696	\$ 343,900	413.48%
Library Fund Expenditures	\$ -	\$ 106,740	\$ 106,574	\$ 108,722	\$ 64,406	\$ 96,895	\$ 109,954	1.13%
Park and Recreation Fund Expenditures	\$ -	\$ -	\$ 19,756	\$ 23,600	\$ 6,317	\$ 7,950	\$ 22,100	-6.36%

Municipal Property Tax Rates	\$ 8.44	\$ 8.47	\$ 8.17	\$ 8.09			\$ 8.09	0.00%
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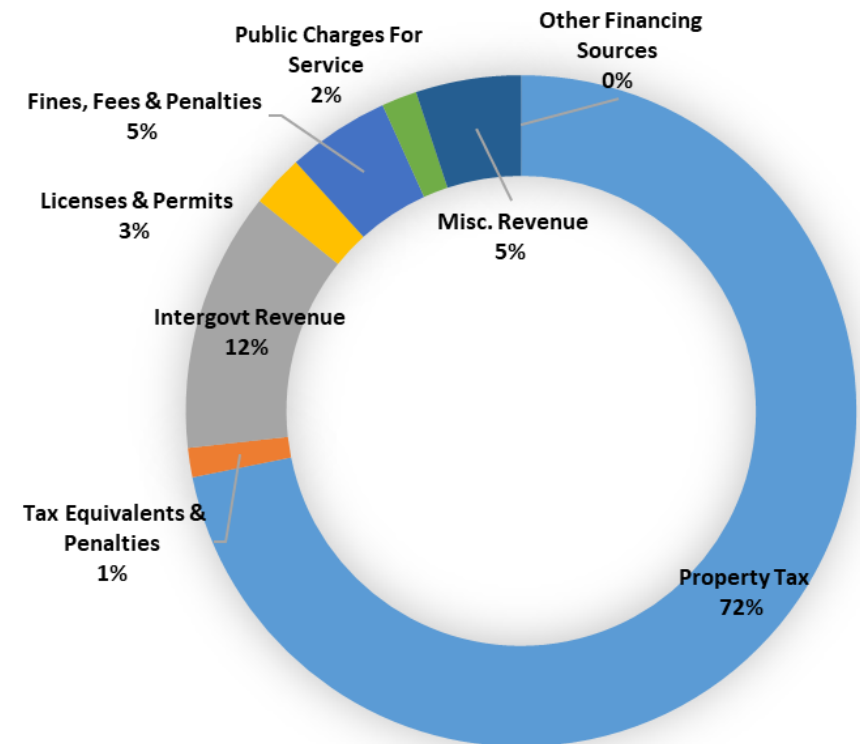
Revenue Overview

The 2021 budgeted levy supported revenues total \$2,832,215 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.

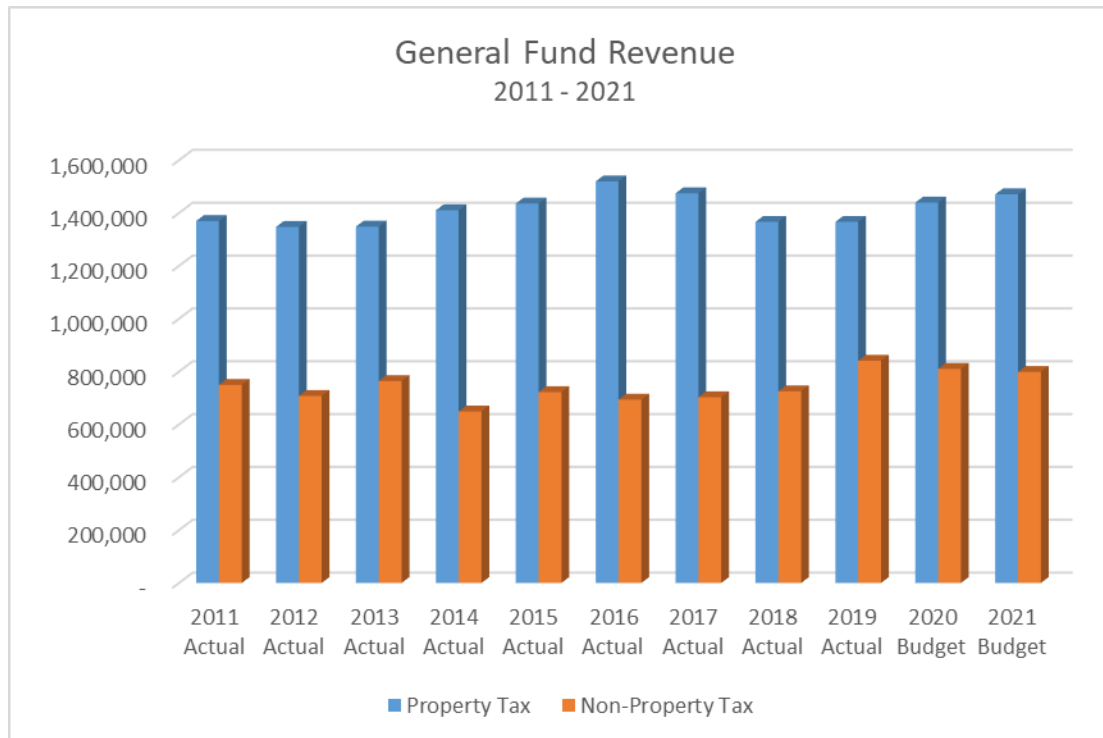
The other 28% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2021 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 2021 revenues.
- Tax Equivalents & Penalties is 1% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.

2021 Revenue By Source



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



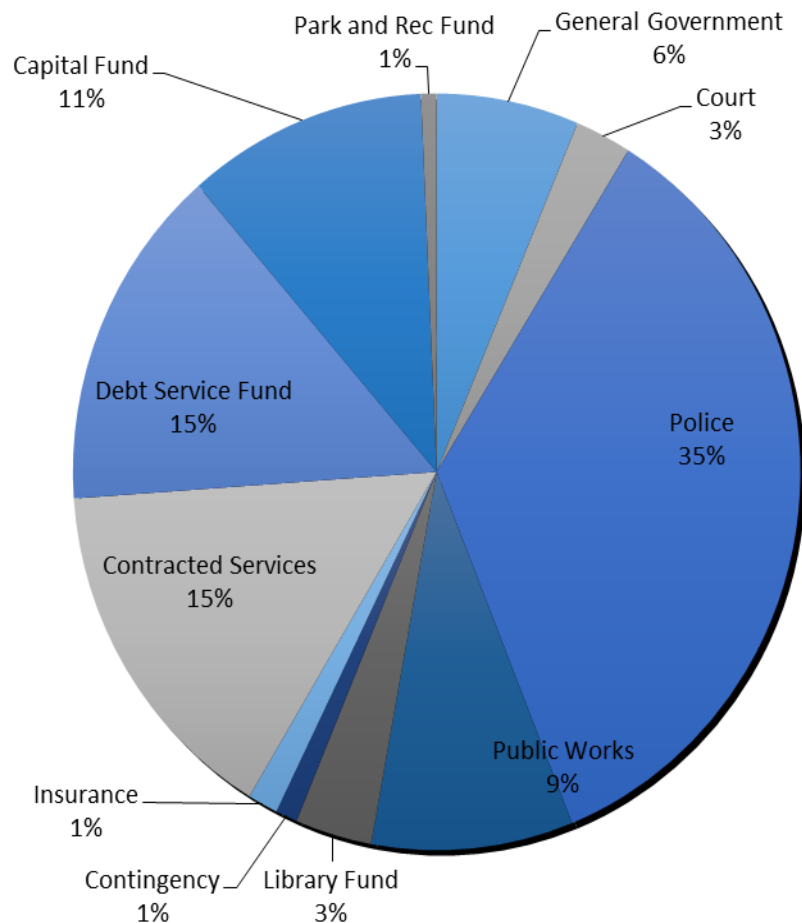
- 5.81% increase as compared to 2011 actual;
- 8.64% increase as compared to 2012 actual;
- 6.09% increase as compared to 2013 actual;
- 8.48% increase as compared to 2014 actual;
- 4.08% increase as compared to 2015 actual;
- 1.63% increase as compared to 2016 actual;
- 3.20% increase as compared to 2017 actual;
- 7.03% increase as compared to 2018 actual;
- 1.88% increase as compared to 2019 actual;
- 0.76% increase as compared to 2020 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 2021 budgeted expenditures total \$3,218,438 and include the General Fund, Library Fund, Capital Fund, Park and Rec Fund, and Debt Service Fund. The expenditures are broken down as follows:

2021 Expenditures By Function



- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 35% of the total Village expenditures.
- General Government, which accounts for 6% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes equipment purchases is 11% of the 2021 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 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Butler Public Library, are 3% 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 9% of the 2021 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 15% of expenditures.
- The Village's liability, workers compensation, and automobile insurance are 1% of 2021 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 accounts for 1% of total expenditures. This fund accounts for all revenues and expenditures related to Butler Park and Recreation Programs and park maintenance.

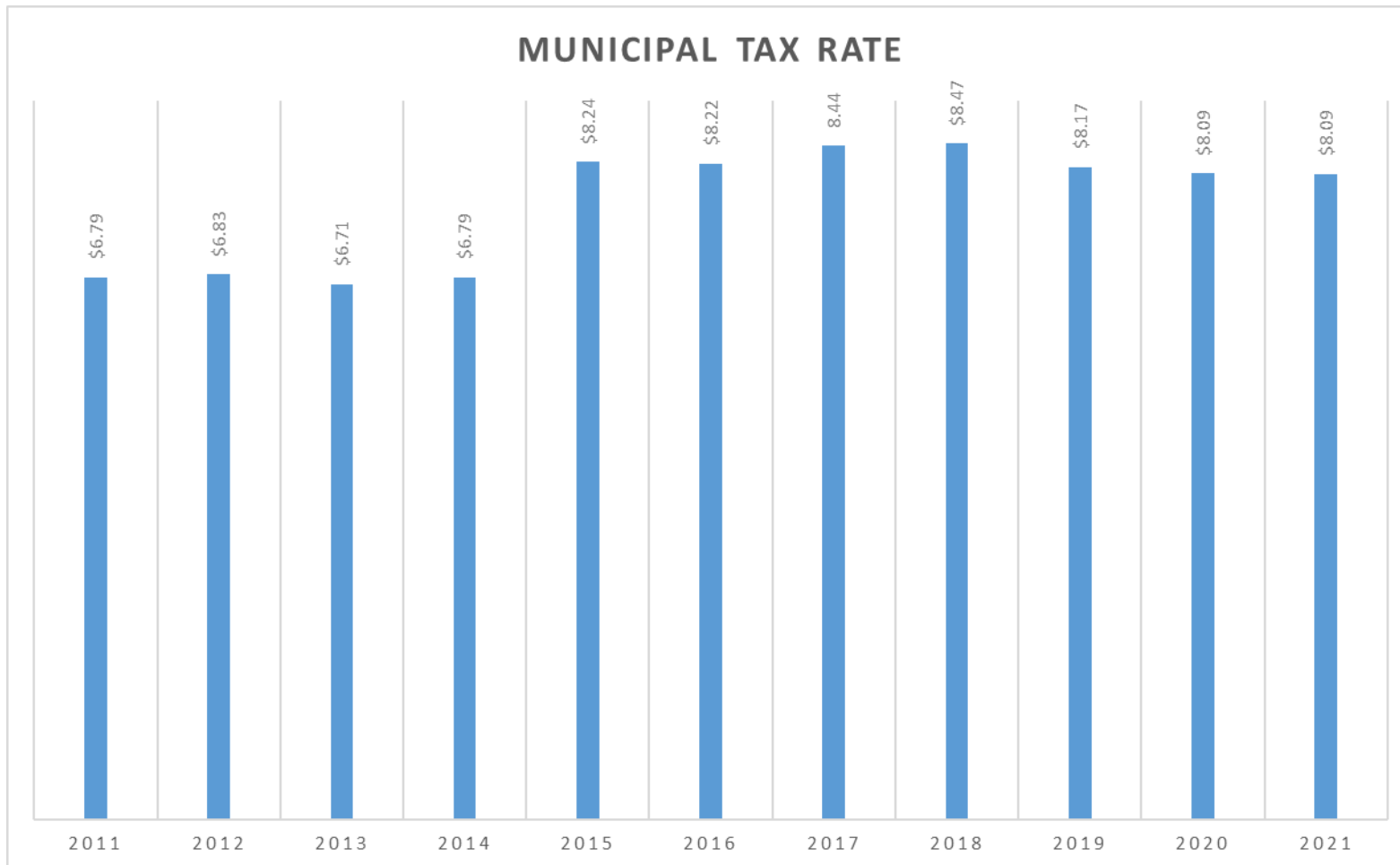
EXECUTIVE SUMMARY



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2021.

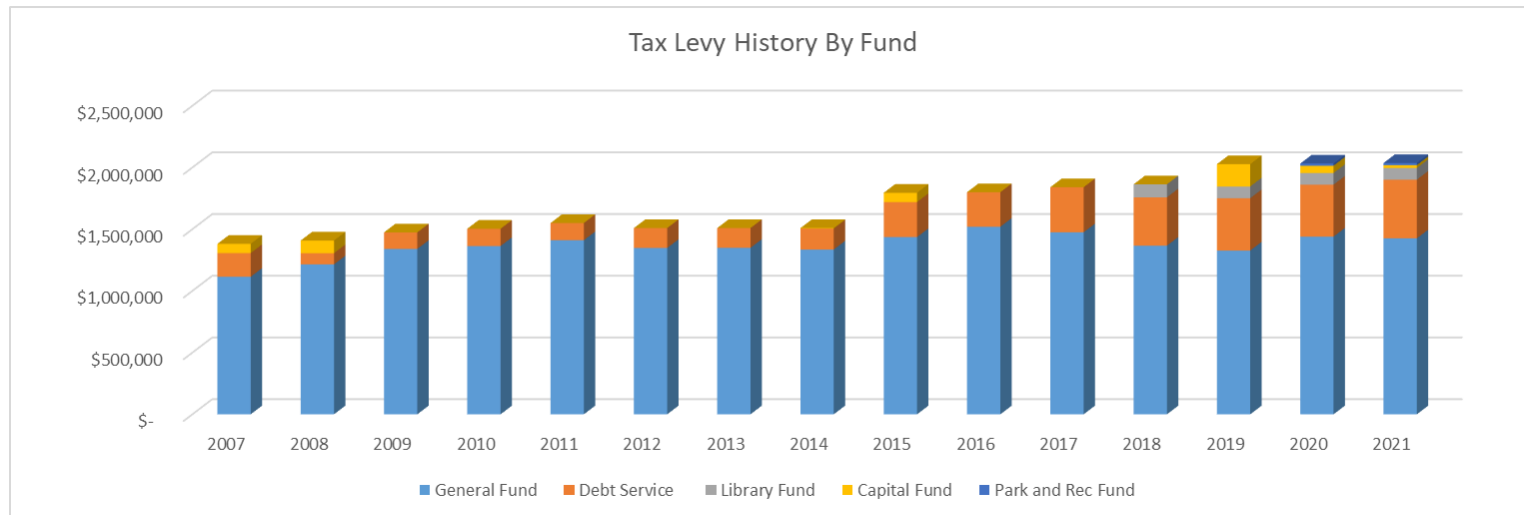
Expenditures By Fund





The 2020 Municipal Tax Rate is expected to be \$8.09 per 1,000 in assessed value, a 0.00% change from 2020. The average assessed value in the Village is \$163,000.

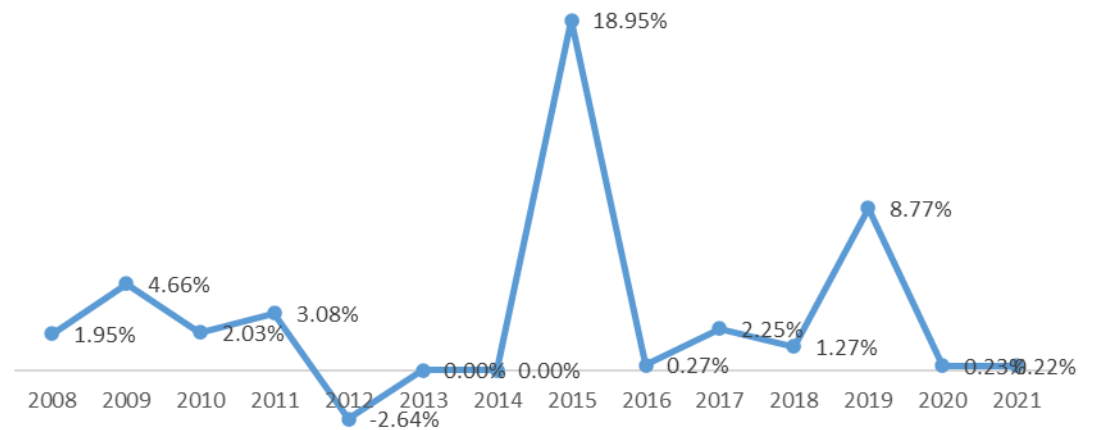
GENERAL FUND BUDGET HISTORY



Annual Percentage Change in Levy

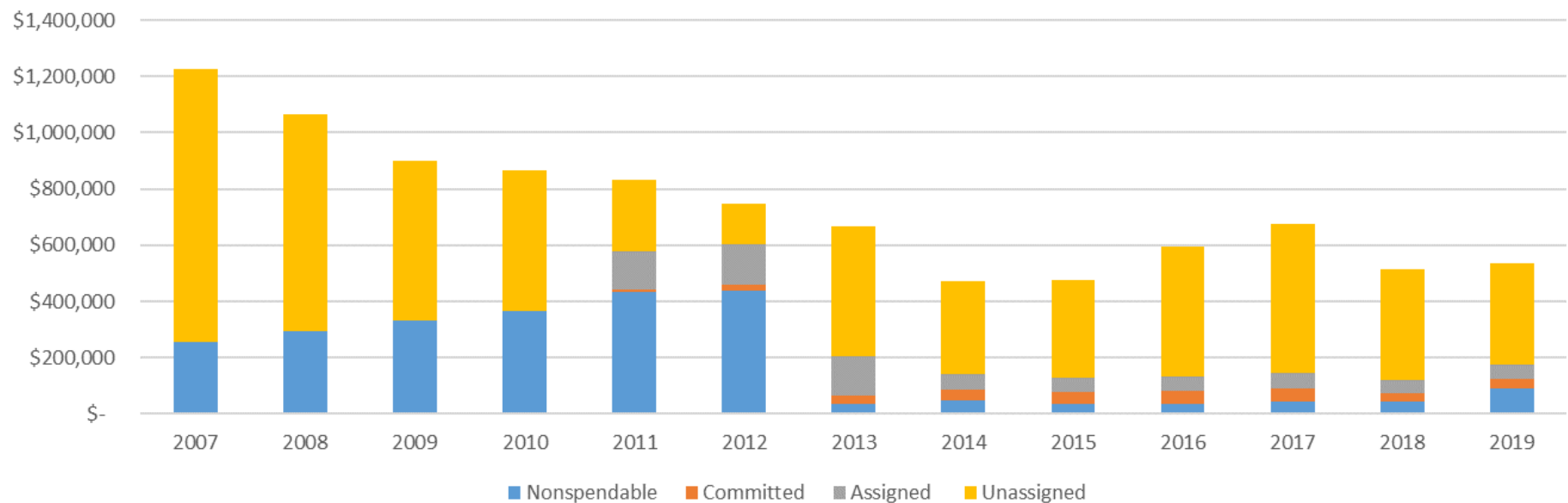
These graphs depict the audited (budgeted for 2020 and 2021) property tax levy history for the General, Debt Service, and other funds, and the corresponding percentage changes.

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

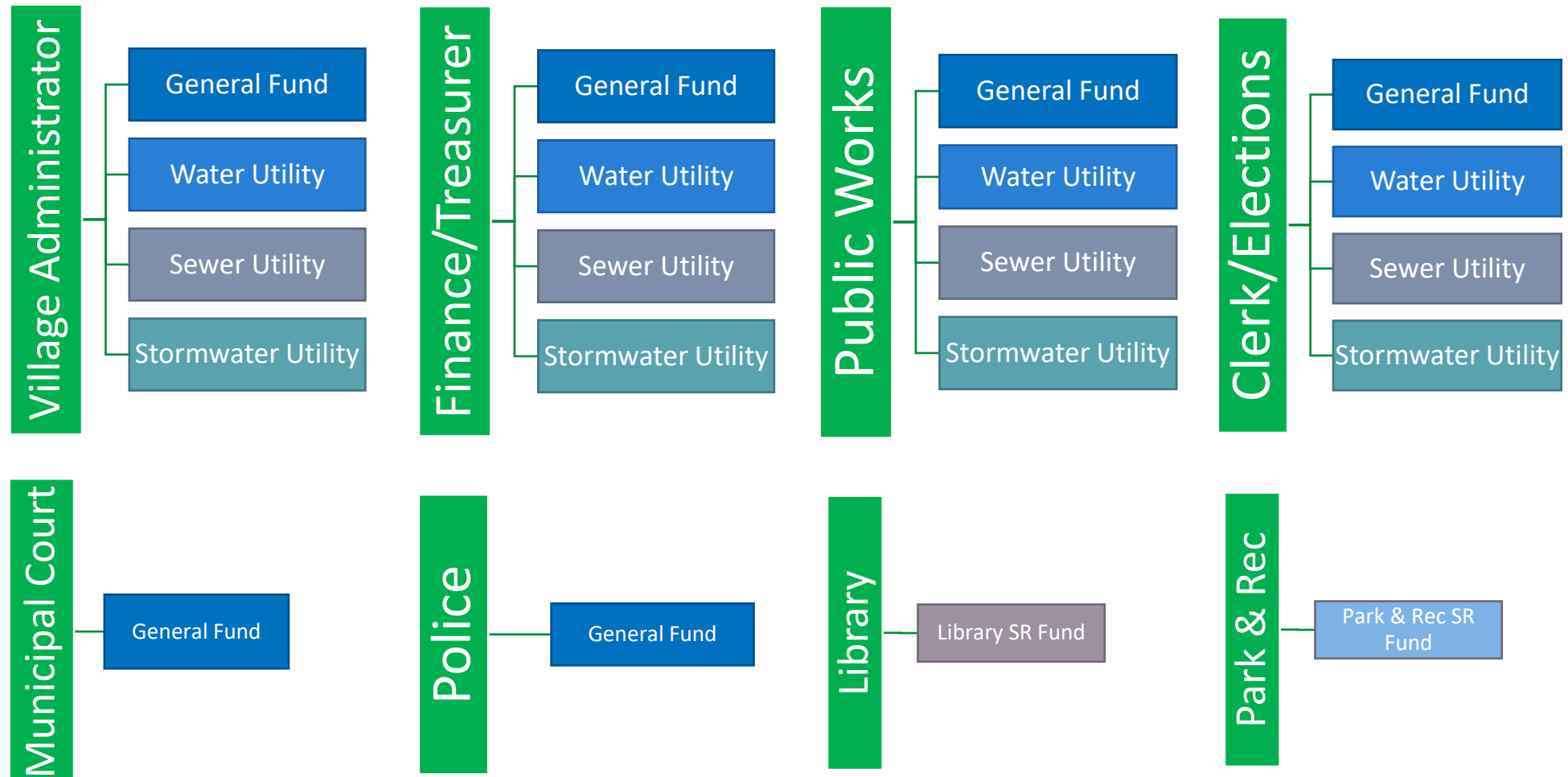


As shown, General Fund balance declined steadily until 2016 when the Board has made concerted efforts to stabilize the general fund balance by examining and controlling expenditures and increasing the property tax levy to properly fund debt service. In 2019, the Village added to fund balance by \$23,922. 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.

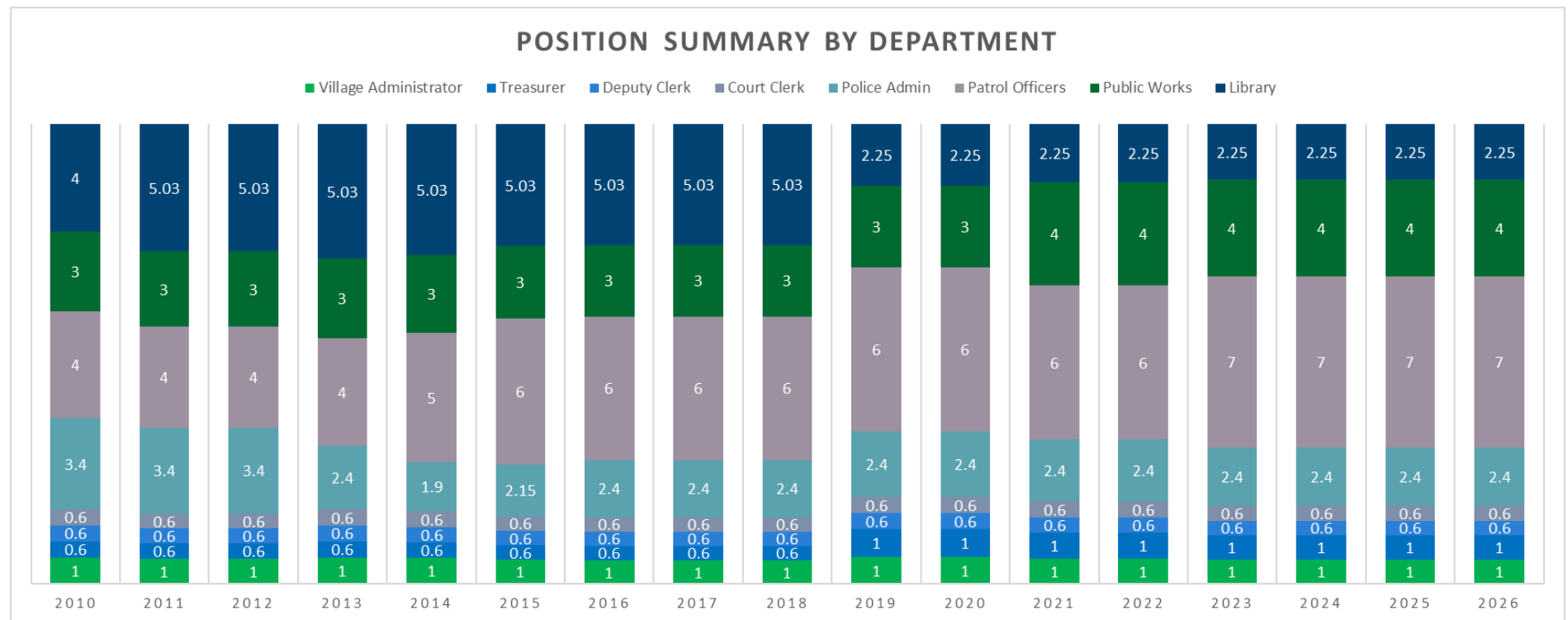


POSITION SUMMARY BY DEPARTMENT



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 2021 budget includes the addition of one full time Service Technician in the Public Works Department, and the elimination of the Summer Seasonal position in the Public Works Department.



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	2022 Increase	2023 Increase	2024 Increase	2025 Increase	2026 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	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Property Tax Revenue:							
General Fund	\$ 1,439,704	\$ 1,507,249	\$ 1,468,642	\$ 1,483,328	\$ 1,498,162	\$ 1,513,143	\$ 1,528,275
Total Property Tax Revenue	\$ 1,439,704	\$ 1,507,249	\$ 1,468,642	\$ 1,483,328	\$ 1,498,162	\$ 1,513,143	\$ 1,528,275
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ 40,000	\$ 35,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
Intergovernmental Revenue	293,802	329,012	324,494	320,070	315,739	311,499	307,347
Licenses & Permits	71,550	73,333	63,093	63,724	64,361	65,005	65,655
Fines, Fees, & Penalties	145,100	156,040	157,595	159,166	160,753	162,356	163,974
Public Charges for Services	51,350	67,973	68,653	69,339	70,033	70,733	71,440
Miscellaneous Revenues	143,800	145,988	146,668	147,355	148,049	148,749	149,457
Total Non-Property Tax Revenue:	\$ 745,602	\$ 807,346	\$ 798,504	\$ 797,655	\$ 796,935	\$ 796,341	\$ 795,873
Total Revenue	\$ 2,264,447	\$ 2,264,447	\$ 2,278,074	\$ 2,291,977	\$ 2,306,156	\$ 2,320,611	\$ 2,335,342

Summary of Expenditures

Department	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Village Board	\$ 18,559	\$ 17,927	\$ 18,259	\$ 18,597	\$ 18,942	\$ 19,294	\$ 19,653
Village Administrator	59,853	64,764	65,982	67,224	68,491	69,783	71,101
Finance/Treasurer	35,079	44,151	44,835	45,533	46,245	46,972	47,712
Clerk/Elections	31,273	30,702	31,264	31,836	32,420	33,016	33,623
Village Hall/Facilities Maintenance	40,100	47,882	49,751	51,703	53,741	55,871	58,096
Court	65,979	81,703	83,337	85,004	86,704	88,438	90,207
Legal	1,000	25,500	26,010	26,530	27,061	27,602	28,154
Police Department	1,031,411	1,098,222	1,120,233	1,142,690	1,165,603	1,188,981	1,212,833
Public Works	271,258	294,871	301,897	309,123	316,557	324,207	332,080
Transfers & Contingency	2,820	15,000	15,000	15,000	15,000	15,000	15,000
Insurance	38,928	43,971	44,851	45,748	46,663	47,596	48,548
Technology & Contracted Services	505,754	521,875	532,258	542,850	553,653	564,672	575,911
Total General Fund Expenditures	\$ 2,102,014	\$ 2,286,570	\$ 2,333,677	\$ 2,381,838	\$ 2,431,081	\$ 2,481,431	\$ 2,532,918
Total Expenditures	\$ 2,102,014	\$ 2,286,570	\$ 2,333,677	\$ 2,381,838	\$ 2,431,081	\$ 2,481,431	\$ 2,532,918
Percentage Change		1.74%	2.06%	2.06%	2.07%	2.07%	2.07%
Beginning Fund Balance	\$ 537,480	\$ 537,479	\$ 515,356	\$ 459,753	\$ 369,892	\$ 244,968	\$ 84,148
Annual Income / (Loss)	162,433	(22,123)	(55,603)	(89,861)	(124,924)	(160,820)	(197,576)
Transfer from / (to) other funds	-	-	-	-	-	-	-
Applied Budget Surplus	-	-	-	-	-	-	-
Ending Fund Balance	\$ 699,913	\$ 515,356	\$ 459,753	\$ 369,892	\$ 244,968	\$ 84,148	\$ (113,428)
Percentage Change in Levy	0.00%	4.69%	-2.56%	1.00%	1.00%	1.00%	1.00%
Fund Balace % of Revenue	30.91%	22.76%	20.18%	16.14%	10.62%	3.63%	-4.86%
Equalized Value	\$ 247,158,600	\$ 254,259,700	\$ 257,565,076	\$ 260,913,422	\$ 264,305,297	\$ 267,741,265	\$ 271,221,902

5 Year Financial Management Plan Forecast

Summary of Revenues & Expenditures for Levy Supported Funds

Summary of Revenues

Source	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Equalized Value	\$ 247,158,600	\$ 254,259,700	\$ 257,565,076	\$ 260,913,422	\$ 264,305,297	\$ 267,741,265	\$ 271,221,902
Property Tax (Levy) Revenue:							
General Fund	\$ 1,439,704	\$ 1,462,069	\$ 1,468,642	\$ 1,483,328	\$ 1,498,162	\$ 1,513,143	\$ 1,528,275
Debt Service Fund	424,272	475,378	513,408	554,481	598,839	646,747	698,486
Capital Fund	181,050	22,946	150,000	150,000	150,000	150,000	150,000
Library Special Revenue Fund	94,561	94,565	100,000	100,000	100,000	100,000	100,000
Park and Recreation Special Revenue Fund	17,400	17,400	17,400	17,400	17,400	17,400	17,400
Total Property Tax Revenue	2,156,987	2,072,359	2,249,450	2,305,209	2,364,401	2,427,290	2,494,161
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ 38,500	\$ 40,000	\$ 38,503	\$ 38,504	\$ 38,505	\$ 38,505	\$ 38,505
Intergovernmental Revenue	323,711	293,802	324,494	320,070	315,739	311,499	307,347
Licenses & Permits	65,900	71,550	63,093	63,724	64,361	65,005	65,655
Fines, Fees, & Penalties	120,100	145,100	157,595	159,166	160,753	162,356	163,974
Public Charges for Services	41,434	51,350	68,653	69,339	70,033	70,733	71,440
Miscellaneous Revenues	163,915	143,800	146,668	147,355	148,049	148,749	149,457
Total Non-Property Tax Revenue	\$ 753,560	\$ 745,602	\$ 799,007	\$ 798,159	\$ 797,440	\$ 796,846	\$ 796,378
Total Revenue	\$ 2,910,547	\$ 2,817,961	\$ 3,048,457	\$ 3,103,368	\$ 3,161,841	\$ 3,224,136	\$ 3,290,539

Summary of Expenditures

Department	2020 Projected	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Village Board	\$ 18,559	\$ 20,651	\$ 18,259	\$ 18,597	\$ 18,942	\$ 19,294	\$ 19,653
Village Administrator	59,853	52,737	65,982	67,224	68,491	69,783	71,101
Finance/Treasurer	35,079	39,287	44,835	45,533	46,245	46,972	47,712
Clerk/Elections	31,273	29,040	31,264	31,836	32,420	33,016	33,623
Village Hall/Facilities Maintenance	40,100	46,543	49,751	51,703	53,741	55,871	58,096
Court	65,979	80,713	83,337	85,004	86,704	88,438	90,207
Legal	1,000	15,000	26,010	26,530	27,061	27,602	28,154
Police Department	1,031,411	1,130,254	1,120,233	1,142,690	1,165,603	1,188,981	1,212,833
Public Works	271,258	288,365	301,897	309,123	316,557	324,207	332,080
Transfers & Contingency	2,820	15,000	15,000	15,000	15,000	15,000	15,000
Insurance	38,928	43,110	44,851	45,748	46,663	47,596	48,548
Technology & Contracted Services	505,754	492,151	532,258	542,850	553,653	564,672	575,911
Total General Fund Expenditures	\$ 2,102,014	\$ 2,252,851	\$ 2,333,677	\$ 2,381,838	\$ 2,431,081	\$ 2,481,431	\$ 2,532,918
Debt Service Fund Expenditures	\$ 422,003	\$ 475,378	\$ 513,408	\$ 554,481	\$ 598,839	\$ 646,747	\$ 698,486
Capital Fund Expenditures	\$ 11,696	\$ 313,900	\$ 15,000	\$ 75,000	\$ 15,000	\$ 75,000	\$ 75,000
Library Fund Expenditures	\$ 96,895	\$ 109,954	\$ 114,288	\$ 116,866	\$ 119,512	\$ 122,228	\$ 125,017
Park and Recreation Fund Expenditures	\$ 7,950	\$ 22,100	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600

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General Fund

Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property Tax Revenue:								
General Fund	\$ 1,475,055	\$ 1,366,649	\$ 1,313,267	\$ 1,439,704	\$ 1,440,029	\$ 1,439,704	\$ 1,468,431	2.00%
Total Property Tax Revenue	\$ 1,475,055	\$ 1,366,649	\$ 1,366,649	\$ 1,439,704	\$ 1,440,029	\$ 1,439,704	\$ 1,468,431	2.00%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 38,359	\$ 42,606	\$ 43,749	\$ 39,700	\$ -	\$ 38,500	\$ 40,000	0.76%
Intergovernmental Revenue	278,242	254,674	367,004	330,473	244,447	323,711	354,875	7.38%
Licenses & Permits	61,938	85,298	88,282	73,050	48,009	65,900	71,550	-2.05%
Fines, Fees, & Penalties	104,014	138,269	135,812	154,500	77,883	120,100	140,100	-9.32%
Public Charges for Services	75,772	78,475	66,364	67,300	28,805	41,434	48,350	-28.16%
Miscellaneous Revenues	144,728	174,944	152,579	145,315	134,943	158,065	143,800	-1.04%
Other Financing Sources	15,333	1,900	(12,647)	-	5,850	5,850	-	0.00%
Total Non-Property Tax Revenue:	\$ 702,910	\$ 725,217	\$ 841,143	\$ 810,338	\$ 539,937	\$ 753,560	\$ 798,675	-1.44%
Total Revenue	\$ 2,177,965	\$ 2,142,814	\$ 2,154,410	\$ 2,250,042	\$ 1,979,966	\$ 2,115,523	\$ 2,267,105	0.76%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Board	\$ 17,722	\$ 18,665	\$ 17,965	\$ 18,602	\$ 13,331	\$ 18,559	\$ 21,404	15.07%
Village Administrator	49,303	54,177	52,881	63,570	37,832	59,853	52,737	-17.04%
Finance/Treasurer	25,797	38,149	32,405	43,479	23,076	35,079	39,287	-9.64%
Clerk/Elections	25,030	25,951	26,170	30,152	20,488	31,273	29,040	-3.69%
Village Hall/Facilities Maintenance	48,026	48,248	53,796	46,093	26,139	40,100	46,543	0.98%
Court	69,256	78,516	71,211	79,322	43,253	65,979	80,713	1.75%
Legal	24,085	42,726	20,614	25,000	368	1,000	15,000	-40.00%
Police Department	926,892	999,959	1,029,838	1,098,846	666,809	1,031,411	1,129,764	2.81%
Public Works	285,753	280,744	283,713	283,686	113,755	271,258	287,715	1.42%
Library	130,194	-	-	-	-	-	-	0.00%
Transfers & Contingency	-	16,857	9,598	6,488	2,820	2,820	29,641	356.86%
Insurance	47,803	42,752	36,042	43,109	37,178	38,928	43,110	0.00%
Technology & Contracted Services	463,022	518,080	496,478	511,695	346,500	505,754	492,151	-3.82%
Total General Fund Expenditures	<u>\$ 2,093,927</u>	<u>\$ 2,210,031</u>	<u>\$ 2,170,937</u>	<u>\$ 2,250,042</u>	<u>\$ 1,331,548</u>	<u>\$ 2,102,014</u>	<u>\$ 2,267,105</u>	0.76%
Beginning Fund Balance	\$ 596,782	\$ 676,997	\$ 513,557	\$ 537,479		\$ 537,479	\$ 550,988	
Annual Income / (Loss)	80,215	(67,216)	23,922	-		13,509	-	
Transfer from / (to) other funds	-	-	-	-		-	-	
Applied Budget Surplus	-	(96,224)	-	-		-	-	
Ending Fund Balance	<u>\$ 676,997</u>	<u>\$ 513,557</u>	<u>\$ 537,479</u>	<u>\$ 537,479</u>		<u>\$ 550,988</u>	<u>\$ 550,988</u>	
Ending Fund Balance	<u>\$ 676,997</u>	<u>\$ 513,557</u>	<u>\$ 537,479</u>	<u>\$ 537,479</u>		<u>\$ 550,988</u>	<u>\$ 550,988</u>	
Nonspendable	42,282	43,687	91,469					
Restricted	-	-	-					
Committed	47,439	32,308	35,022					
Assigned	54,594	43,283	48,121					
Unassigned	532,682	394,279	362,867					

General Fund Detailed Revenues

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property and Other Taxes								
41110 General Property Taxes	\$ 1,475,055	\$ 1,366,649	\$ 1,313,267	\$ 1,439,704	\$ 1,440,029	\$ 1,439,704	\$ 1,468,431	2.00%
41310 Water Utility Tax Equivalent	36,595	41,628	43,747	38,500		38,500	40,000	3.90%
41490 Delinquent Penalties/Interest	1,764	978	2	1,200	-	-	-	-100.00%
Total Property and Other Taxes	1,513,414	1,409,255	1,357,016	1,479,404	1,440,029	1,478,204	1,508,431	1.96%
Intergovernmental Revenue								
42210 State Shared Revenue	\$ 45,195	\$ 38,740	\$ 102,553	\$ 44,346	\$ 6,652	\$ 44,346	\$ 43,906	-0.99%
42220 Expenditure Restraint	53,111	64,635	-	-	-	-	-	0.00%
42530 Tax Exempt Computer Aid	34,351	(12,701)	46,868	46,868	46,868	46,868	46,868	0.00%
42540 Law Enforcement Improvement Grants	1,120	1,120	1,120	1,120	-	1,120	1,120	0.00%
42550 Personal Property Reimbursement	-		36,356	31,685	31,685	31,685	27,014	-14.74%
42640 State Transportation Aid	126,242	145,177	161,565	185,799	139,349	185,799	213,669	15.00%
42890 Recycling Grants	7,261	7,257	7,270	7,270	7,269	1,269	7,270	0.00%
42230 Fire Insurance	10,962	10,446	11,272	11,000	10,240	10,239	10,239	-6.92%
42560 Video Service Provider Aid	-	-	-	2,385	2,385	2,385	4,789	100.82%
Total Intergovernmental Revenue	278,242	254,674	367,004	330,473	244,447	323,711	354,875	7.38%
Licenses & Permits								
43110 Liquor Licenses	\$ 5,340	\$ 4,190	\$ 14,370	\$ 4,400	\$ 3,575	\$ 3,800	\$ 4,400	0.00%
43120 Bartender Licenses	2,695	2,285	2,000	2,000	2,155	2,300	2,500	25.00%
43420 Misc. Licenses	1,957	2,293	5,531	2,200	4,021	4,500	4,500	104.55%
Total Licenses	9,992	8,768	21,901	8,600	9,751	10,600	11,400	32.56%

General Fund
Detailed Revenues (cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Licenses & Permits (cont.)								
43510 Building/Business Permits	\$ 33,945	\$ 61,219	\$ 52,633	\$ 46,000	\$ 20,605	\$ 33,000	\$ 40,000	-13.04%
43591 Parking Permits	12,842	11,148	12,748	12,250	2,752	5,000	12,250	0.00%
43595 Variance Permits	650	900	-	600	-	300	-	-100.00%
43596 Well Permits	75	-	-	2,600	200	2,000	-	-100.00%
43597 Misc. Permits	4,435	3,263	1,000	3,000	14,701	15,000	7,900	163.33%
Total Permits	51,946	76,530	66,382	64,450	38,258	55,300	60,150	-6.67%
Total Licenses & Permits	61,938	85,298	88,282	73,050	48,009	65,900	71,550	-2.05%
Fines, Fees, and Penalties								
43610 Court Fines/Ordinance Violations	\$ 103,340	\$ 137,669	\$ 135,417	\$ 154,000	\$ 77,833	\$ 120,000	\$ 140,000	-9.09%
43730 Warrant Fee	674	599	395	500	50	100	100	-80.00%
Total Fines, Fees and Penalties	104,014	138,269	135,812	154,500	77,883	120,100	140,100	-9.32%
Public Charges for Services								
44110 Copies/Open Records Requests	\$ 592	\$ 479	\$ 253	\$ 500	\$ 42	\$ 100	\$ 150	-70.00%
44190 Other Public Charges	386	50	3,190	300	210	300	200	-33.33%
44220 Parking Meter Coin	6,924	6,617	5,675	-	34	34	-	0.00%
44230 Ambulance Fees	51,140	53,396	45,388	55,000	22,076	33,000	37,000	-32.73%
44610 Community Building Rental	9,621	12,492	11,859	11,500	6,443	8,000	11,000	-4.35%
44640 Park User Fees	3,228	822	-	-	-	-	-	0.00%
44660 Softball Team Fees	3,881	4,619	-	-	-	-	-	0.00%
Total Public Charges for Services	75,772	78,475	66,364	67,300	28,805	41,434	48,350	-28.16%

General Fund
Detailed Revenues (cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Miscellaneous Revenue								
48200 Recycling Revenue	\$ 17,954	\$ 18,084	\$ 24,097	\$ 36,000	\$ 18,688	\$ 36,000	\$ 30,700	-14.72%
48220 Interest Income	5,330	24,006	11,718	7,200	4,818	6,000	5,000	-30.56%
48250 Sale of Recyclables	1,345	1,590	1,075	1,500	484	750	1,100	-26.67%
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	912	304	-	-	-	-	-	0.00%
48110 Donations/Contributions/Pass Through	110	-	-	-	700	700	-	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	23,630	17,764	24,022	20,615	17,112	20,615	22,000	6.72%
48690 Compensation from Insurance Loss	2,252	7,392	878	-	-	-	-	0.00%
48900 Miscellaneous Revenue	3,995	27,804	12,789	2,000	15,140	16,000	7,000	250.00%
48910 Library Fees	11,200	-	-	-	-	-	-	0.00%
Total Miscellaneous Revenue	<u>144,728</u>	<u>174,944</u>	<u>152,579</u>	<u>145,315</u>	<u>134,943</u>	<u>158,065</u>	<u>143,800</u>	-1.04%
Other Financing Sources								
49101 Transfer from other funds	\$ 15,000	\$ -	\$ (12,647)	\$ -	\$ -	\$ -	\$ -	0.00%
49102 Sale of Village Equipment	333	1,900	-	-	5,850	5,850	-	100.00%
49110 Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	<u>15,333</u>	<u>1,900</u>	<u>(12,647)</u>	<u>-</u>	<u>5,850</u>	<u>5,850</u>	<u>-</u>	0.00%
Total General Fund Revenue	<u>\$ 2,193,441</u>	<u>\$ 2,142,814</u>	<u>\$ 2,154,410</u>	<u>\$ 2,250,042</u>	<u>\$ 1,979,966</u>	<u>\$ 2,193,264</u>	<u>\$ 2,267,105</u>	0.76%

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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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Board								
51100-50100 Board Salaries	\$ 14,837	\$ 16,152	\$ 14,836	\$ 16,000	\$ 11,333	\$ 16,000	\$ 18,500	15.63% (1)
51100-50120 FICA Tax	1,102	1,148	1,135	1,160	740	1,109	1,415	22.00% (1)
51100-50126 Travel/Training/Meetings	176	54	202	200	78	150	200	0.00%
51100-50127 Membership Dues	1,551	1,312	1,791	1,242	1,180	1,300	1,289	3.80%
51100-50130 Miscellaneous Expenses	56	-	-	-	-	-	-	0.00%
Total Village Board	<u>17,722</u>	<u>18,665</u>	<u>17,965</u>	<u>18,602</u>	<u>13,331</u>	<u>18,559</u>	<u>21,404</u>	15.07%

Significant Variances Explanation:

- (1) Increase in wages and FICA due to 2019 Village Board wage increase taking affect for all Trustee's.

2021 Expenditure Detail - Village Board

100-51100 Village Board

50110- Board Salaries

President annual salary	3,500
Trustee annual salaries @ \$2,500	<u>15,000</u>
Total	18,500

50127- Membership Dues

League of WI Municipalities	1,049
Constant Contact	<u>240</u>
Total	1,289

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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.

2021 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.
- Evaluate staffing models to ensure proper service delivery.

Budget Impact & Changes

- Allocation of salary and benefits increased to utilities due to increased utility work.

2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. 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 \$2,192.52 and a single plan is \$891.80.

- 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 \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

Position	Employee FTE					
	2016 Budget	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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					
	2016 Budget	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Village Administrator/Clerk	45%	45%	45%	45%	45%	35%
Water Utility	20%	20%	20%	20%	20%	25%
Sewer Utility	20%	20%	20%	20%	20%	25%
Stormwater Utility	15%	15%	15%	15%	15%	15%

General Fund Expenditures

Village Administrator

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Administrator								
51320-50110 Salary	\$ 36,270	\$ 38,875	\$ 42,007	\$ 42,867	\$ 26,824	\$ 42,867	\$ 35,008	-18.33% (1)
51320-50120 FICA Tax	2,788	3,188	3,386	3,279	2,128	3,192	2,678	-18.33% (1)
51320-50121 Health Insurance Premium	4,280	4,164	4,152	9,936	5,399	9,000	8,104	-18.44% (1)
51320-50122 Health Insurance Deductible	225	225	162	450	242	450	350	-22.22% (1)
51320-50123 Retirement Contribution	2,510	2,650	2,754	2,893	1,811	2,716	2,363	-18.33% (1)
51320-50124 Group Life Insurance Premium	28	30	33	29	18	27	22	-22.22% (1)
51320-50125 Disability Insurance Premium	141	141	182	141	117	176	110	-22.22% (1)
51320-50126 Travel/Training/Meetings	2,939	4,799	28	3,441	767	900	3,568	3.71%
51320-50127 Membership Dues	121	105	179	534	526	526	534	0.00%
Total Village Administrator	<u>49,303</u>	<u>54,177</u>	<u>52,881</u>	<u>63,570</u>	<u>37,832</u>	<u>59,853</u>	<u>52,737</u>	-17.04%

Significant Variances Explanation:

- (1) Decrease in wage and benefits due to additional salary allocation to water, sewer, and storm water utilities to reflect actual work done on behalf of the utility.

2021

Expenditure Detail - Village Administrator

100-51320 Village Administrator

50126 - Travel/Training/Meetings

Travel expenses for meetings/trainings	1,852
Conferences/Training	1,320
Village Administrator - cellular phone	<u>396</u>
Total	3,568

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.

2021 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 of development of long-term financial plan and related policies.
- Develop comprehensive financial policies.
- Cross train Deputy Treasurer finance software.

Budget Impact & Changes

- Increase in training to provide additional learning opportunities for Finance Manager.
- Funding for administration of new Flexible Spending Account.

2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. 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 \$2,192.52 and a single plan is \$891.80.

- 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 \$314.00 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Finance Manager	0.60	0.60	0.60	1.00	1.00	1.00
Total	0.60	0.60	0.60	1.00	1.00	1.00

Position	Employee FTE					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Finance/Treasurer								
51550-50110 Salary	\$ 14,466	\$ 27,493	\$ 18,604	\$ 19,742	\$ 12,011	\$ 18,017	\$ 19,764	0.11%
51550-50120 FICA Tax	1,240	1,692	1,387	1,510	915	1,372	1,512	0.11%
51550-50121 Health Insurance Premium	-	-	4,525	9,936	6,028	9,042	10,419	4.86%
51550-50122 Health Insurance Deductible	-	-	225	450	-	450	450	0.00%
51550-50123 Retirement Contribution	1,099	1,391	1,153	1,333	806	1,209	1,334	0.11%
51550-50124 Group Life Insurance Premium	-	-	197	100	70	105	100	0.00%
51550-50125 Disability Insurance Premium	-	-	-	141	104	156	141	0.00%
51550-50126 Travel/Training/Meetings	221	19	190	918	-	-	918	0.00%
51550-50127 Membership Dues	50	28	55	100	328	328	100	0.00%
51550-50131 Software Support	1,314	718	485	2,800	943	2,000	2,800	0.00%
51550-50132 Printing/Publishing/Advertising	-	-	1,064	-	-	-	-	0.00%
51550-50133 Bank/Financial Service Fees	1,179	939	3,712	750	467	750	750	0.00%
51550-50186 HRA/FSA Admin Fee	1,430	1,456	-	700	489	734	1,000	42.86% (1)
51550-50690 Personal Property & Bad Debt	4,799	4,414	805	5,000	916	916	-	-100.00%
Total Finance/Treasurer	<u>25,797</u>	<u>38,149</u>	<u>32,405</u>	<u>43,479</u>	<u>23,076</u>	<u>35,079</u>	<u>39,287</u>	-9.64%

Significant Variances Explanation:

(1) Increase due to new FSA program.

2021

Expenditure Detail - Finance

100-51550 Finance Department

50126 - Travel/Training/Meetings

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

50127 - Membership Dues

Total	<u>100</u>
	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.

2021 Goals

- Effectively manage two 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 WisVote in house and become an election provider.

Budget Impact/Changes

- Wage and benefit cost increases.
- Only two scheduled elections in 2021.

GENERAL FUND: CLERK/ELECTIONS



2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. 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 \$2,192.52 and a single plan is \$891.80.

- 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 \$314.00 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Clerk/Elections								
51411-50110 Salary	\$ 19,049	\$ 18,417	\$ 19,234	\$ 20,155	\$ 12,620	\$ 18,929	\$ 20,757	2.98%
51411-50119 Election Inspector Wages	1,098	2,422	1,041	3,000	1,122	3,300	1,200	-60.00% (1)
51411-50120 FICA Tax	1,421	1,530	1,568	1,542	1,031	1,546	1,588	2.98%
51411-50123 Retirement Contribution	1,259	1,255	1,261	1,360	852	1,278	1,401	2.98%
51411-50124 Group Life Insurance Premium	142	149	156	129	80	119	129	0.00%
51411-50126 Travel/Training/Meetings	657	472	90	1,260	62	100	1,260	0.00%
51411-50127 Membership Dues	190	255	512	275	86	86	275	0.00%
51411-50176 Licenses & Permit Processing	504	469	378	500	391	500	500	0.00%
51411-50177 Equipment Maintenance	415	415	740	800	415	415	800	0.00%
51411-50178 Election Supplies	295	569	1,190	1,130	3,831	5,000	1,130	0.00%
Total Clerk/Elections	<u>25,030</u>	<u>25,951</u>	<u>26,170</u>	<u>30,152</u>	<u>20,488</u>	<u>31,273</u>	<u>29,040</u>	-3.69%

Significant Variances Explanation:

(1) Only two scheduled elections in 2021.

2021

Expenditure Detail - Clerk/Elections

100-51411 Clerk/Elections

50119 - Election Inspector Wages

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

50178 - Election Supplies

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

50127 - Professional Dues

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

50177 - Equipment Maintenance

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

50126 - Travel/Training/Meetings

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

Department Description

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

Services

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

Budget Impact & Changes

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

Village Hall/Facilities Maintenance Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Hall/Facilities Maintenance								
51710-50132 Printing/Publishing/Copies	\$ 4,251	\$ 2,954	\$ 1,301	\$ 2,925	\$ 1,155	\$ 2,500	\$ 2,925	0.00%
51710-50134 Utilities	25,766	25,519	30,202	26,000	13,803	22,000	26,000	0.00%
51710-50135 Telephone/Internet	3,387	4,090	1,939	2,925	720	1,500	2,925	0.00%
51710-50136 Office Supplies	2,737	2,808	6,218	2,925	3,108	4,000	3,250	11.11% (1)
51710-50137 Postage	851	818	1,575	593	1,098	1,500	718	21.09% (2)
51710-50138 Equipment/Copier Maintenance	1,305	305	208	975	491	600	975	0.00%
51710-50139 Building Maintenance	9,728	11,753	12,353	9,750	5,763	8,000	9,750	0.00%
Total Village Hall/Facilities Maintenance	<u>48,026</u>	<u>48,248</u>	<u>53,796</u>	<u>46,093</u>	<u>26,139</u>	<u>40,100</u>	<u>46,543</u>	0.98%

Significant Variances Explanation:

- (1) Increased to reflect actual anticipated costs and historical costs over the last three fiscal years.
- (2) Increase due to postage meter use and rental.

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.

2021 Goals

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

Budget Impact/Changes

- No significant budget impacts/changes.

GENERAL FUND: MUNICIPAL COURT



2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. 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 \$2,192.52 and a single plan is \$891.80.

- 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 \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

Staffing

Position	Employee FTE					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Court Clerk	100%	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%	100%

Court Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Court								
51200-50110 Salary	\$ 29,529	\$ 32,128	\$ 29,999	\$ 32,994	\$ 19,104	\$ 30,000	\$ 33,977	2.98%
51200-50114 Attorney Services	14,333	17,095	14,749	18,000	7,293	13,000	18,000	0.00%
51200-50118 Judge Wages	2,400	2,400	2,400	2,400	1,600	2,400	2,400	0.00%
51200-50120 FICA Tax	2,413	2,739	2,563	2,708	1,637	2,456	2,783	2.78%
51200-50121 Health Insurance Premium	5,706	5,553	5,150	5,384	3,142	4,714	5,650	4.94%
51200-50122 Health Insurance Deductible	900	733	300	300	775	775	300	0.00%
51200-50123 Retirement Contribution	2,042	2,164	1,967	2,227	1,290	1,934	2,293	2.98%
51200-50124 Group Life Insurance Premium	186	198	201	183	110	164	183	0.00%
51200-50125 Disability Insurance Premium	189	189	208	208	324	486	208	0.00%
51200-50126 Travel/Training/Meetings	1,622	1,826	1,305	2,200	704	1,000	2,200	0.00%
51200-50127 Membership/Professional Dues	140	160	145	145	145	145	145	0.00%
51200-50130 Prisoner Housing/Witness Fees	4,557	6,638	6,185	5,600	2,157	3,235	5,600	0.00%
51200-50131 Support/Consulting	3,928	4,045	4,167	4,772	4,670	4,670	4,772	0.00%
51200-50136 Office Supplies	1,311	2,648	1,871	2,200	304	1,000	2,200	0.00%
Total Court	<u>69,256</u>	<u>78,516</u>	<u>71,211</u>	<u>79,322</u>	<u>43,253</u>	<u>65,979</u>	<u>80,713</u>	1.75%

2021

Expenditure Detail - Court

100-51200 Court

50126 - Travel/Training/Meetings

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

50127 - Professional Dues

WMJA (Judge)	100
WMCA (Court clerk)	<u>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

- Reduction in budget allocation due to no significant need for legal services.

General Fund Expenditures

Legal Services Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Legal								
51600-50113 Counseling	\$ 24,085	\$ 42,726	\$ 20,614	\$ 25,000	\$ 368	\$ 1,000	\$ 15,000	-40.00% (1)
Total Legal	<u>24,085</u>	<u>42,726</u>	<u>20,614</u>	<u>25,000</u>	<u>368</u>	<u>1,000</u>	<u>15,000</u>	-40.00%

Significant Variances Explanation:

- (1) Reduction in funding due to anticipated reduced need for general attorney services.

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.

2021 Goals

- Increase community outreach & engagement, both in person and on-line
- Spillman Case Management and Workflow – Goal is to improve efficiency of personnel and utilize more paperless report options.
- Explore technology advancements – AKA E-schedule software, etc.
- Nuisance Property enforcement, clean up and code enforcement to improve aesthetics of Village properties & provide tools to the village and landlords to quickly resolve habitual problems.
- Increase the training of department personnel in-house by using officers within the department who have become state certified instructors in major LE disciplines.
- Property Room and Evidence Management overhaul by transitioning to a digital evidence system.

2021 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, 2023.

Retirement: Employer WRS contribution of 11.75% of gross wages for sworn officers, 6.75% for non-sworn staff.

Health Insurance: The Village pays 88% of the monthly premium. The total monthly premium for health and dental for a family plan is \$2,192.52 and a single plan is \$891.80

- 9 covered by family plan
- 0 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 \$314.00 annually. Employees can choose to pay for additional coverage above the Village's contribution at their own expense.

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

Staffing

Position	Employee FTE					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captian	0.00	0.00	0.00	0.00	0.00	1.00
Lieutenant/Detective	1.00	1.00	1.00	1.00	1.00	0.00
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	0.00	0.00	0.25	0.25	0.00
Total	8.80	8.40	8.40	8.65	8.65	8.40

Position	Employee FTE					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Police Chief	100%	100%	100%	100%	100%	100%
Captian	0%	0%	0%	0%	0%	100%
Lieutenant/Detective	100%	100%	100%	100%	100%	0%
Patrol Officer	100%	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%	100%
Comm. Service Officer	100%	100%	100%	100%	100%	0%

General Fund Expenditures

Police Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Police Salaries & Benefits								
52110-50110 Administrative Salaries	\$ 169,369	\$ 165,407	\$ 180,768	\$ 175,578	\$ 110,966	\$ 170,000	\$ 187,651	6.88% (1)
52110-50111 Patrol Salaries	349,802	409,416	411,840	449,563	285,250	440,000	467,635	4.02% (1)
52110-50112 Clerical Salaries	18,074	15,679	19,999	20,442	12,736	19,104	21,056	3.00% (1)
52110-50115 Community Service Officer Wages	-	-	-	10,000	-	-	-	-100.00% (2)
52110-50116 Overtime	29,500	32,464	35,359	35,965	12,253	25,000	37,411	4.02% (1)
52110-50117 Other Payout	3,153	2,183	3,159	3,000	-	-	3,300	10.00% (4)
52110-50120 FICA	44,681	51,700	53,172	52,951	34,668	52,001	55,299	4.43% (1)
52110-50121 Health Insurance Premium	176,537	165,689	169,411	180,825	108,929	163,394	189,341	4.71% (3)
52110-50122 Health Insurance Deductible	7,275	7,945	5,711	8,200	3,547	8,200	9,400	14.63% (3)
52110-50123 Retirement Contribution	60,785	66,990	68,908	74,970	48,654	72,980	78,629	4.88% (1)
52110-50124 Group Life Insurance Premium	959	798	827	712	481	721	712	0.00%
52110-50125 Disability Insurance Premium	2,536	2,589	2,771	2,651	1,961	2,942	2,651	0.00%
52110-50128 Safety & Uniform Allowance	5,364	5,685	4,545	4,000	3,700	3,700	4,000	0.00%
52110-50129 Retiree Health Insurance Premium	-	12,015	2,277	10,697	1,220	10,697	3,568	-66.65% (5)
Total Police Salaries & Benefits	868,036	938,560	958,748	1,029,554	624,364	968,740	1,060,654	3.02%

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2021.
- (2) Elimination of CSO position and absorbed duties with existing staff.
- (3) Increase to reflect change in health insurance coverage for newly hired officer.
- (4) Cost reflects a three year historical average.
- (5) Retiree health insurance coverage expires mid-2021.

General Fund Expenditures

Police Department (Cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Police Professional Development								
52120-50126 Travel/Training/Meetings	\$ 6,930	\$ 6,463	\$ 9,611	\$ 9,575	\$ 1,680	\$ 5,000	\$ 9,825	2.61%
52120-50127 Membership Dues/Books	375	950	255	1,340	1,677	1,677	2,050	52.99% (1)
52120-50130 Miscellaneous Expenses	-	9,501	5,800	-	-	-	-	0.00%
52120-50141 Guns & Ammunition	4,577	4,984	5,148	4,350	-	3,500	4,500	3.45%
Total Police Professional Development	11,882	21,898	20,815	15,265	3,357	10,177	16,375	7.27%
Police Administration								
52130-50131 Software Support	\$ 8,581	\$ 15,334	\$ 8,972	\$ 10,327	\$ 10,091	\$ 10,327	\$ 11,190	8.36%
52130-50135 Telephone	3,859	3,955	3,815	4,000	1,900	3,000	4,000	0.00%
52130-50136 Office Supplies	4,466	4,192	4,204	4,400	1,394	3,000	4,400	0.00%
52130-50142 Crime Prevention Materials	639	-	1,320	500	-	500	500	0.00%
52130-50143 Investigative Fees	4,839	3,949	3,935	4,500	2,938	3,500	4,310	-4.22%
52130-50147 Emergency Government	489	2,588	844	1,000	527	1,000	1,000	0.00%
52130-50164 Computer/Equipment Maintenance	949	1,354	4,996	4,400	2,045	3,500	2,675	-39.20% (2)
Total Police Administration	23,822	31,373	28,085	29,127	18,896	24,827	28,075	-3.61%

Significant Variances Explanation:

- (1) Increase to reflect association dues increase.
- (2) Decrease to reflect actual anticipated costs.

General Fund Expenditures

Police Department (Cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Police Equipment & Maintenance								
52140-50144 Vehicle Maintenance	\$ 6,889	\$ 10,891	\$ 5,947	\$ 6,500	\$ 11,456	\$ 14,000	\$ 7,500	15.38%
52140-50145 Ballistic Vests	958	1,093	974	3,900	987	1,500	3,900	0.00% (1)
52140-50146 Gas & Oil	11,997	13,120	12,511	11,000	5,823	9,000	10,000	-9.09%
52140-50164 Computer Maintenance	279	160	-	-	167	167	-	0.00%
52140-50300 Patrol Supplies	<u>3,029</u>	<u>2,700</u>	<u>2,757</u>	<u>3,500</u>	<u>1,760</u>	<u>3,000</u>	<u>3,750</u>	7.14%
Total Police Equipment & Maintenance	<u>23,152</u>	<u>27,964</u>	<u>22,190</u>	<u>24,900</u>	<u>20,192</u>	<u>27,667</u>	<u>25,150</u>	1.00%
Total Police Department	<u>926,892</u>	<u>999,959</u>	<u>1,029,838</u>	<u>1,098,846</u>	<u>666,809</u>	<u>1,031,411</u>	<u>1,129,764</u>	2.81%

Significant Variances Explanation:

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

2021

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	3,000
Duty Specific Training	<u>5,500</u>
Total	9,825

50141 - Guns/Ammunition

Ammunition/Supplies	3,500
Misc. Supplies	250
Taser Supplies/Cartridges	<u>750</u>
Total	4,500

50127 - Membership Dues/Subscriptions

International, WI Chief of Police, Waukesha Chiefs, FBINA	650
MIU Membership	350
Lakes Firearms Membership	500
CSI - Policy Development	500
International Assoc for Property & Evidence - Officer Ratzlaff	<u>50</u>
Total	2,050

100-52130 Police Administration

50131 - Software support

Axon License & Data Storage	2,328
CIB-TIME System	984
Intergraph/Spillman - RMS - Net Motion	3,782
Deer Cree - CSI	750
Arbitrator Support	280
Electronic Scheduling	1,200
Tipps Parking & Tipps TVRP	<u>1,866</u>
Total	11,190

50164 - Computer/Equipment Maintenance

Radar Certification	175
Radar/Laser Repairs	250
Office/Squad Computer Repair/Anti-Virus	1,500
Radio Maintenance/Programming	250
Misc./Radio Battery Replacement	<u>500</u>
Total	2,675

50135 - Telephone

AT&T, Squad Routers & Cellphones (Chief/Lt/Squads)	3,200
Office Phones - AT&T	650
Misc.	<u>150</u>
Total	4,000

50136 - Office Supplies

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

50143 - Investigative Fees

Evidence Processing Supplies	1,500
Police Tow (Zero Sum to the Budget)	500
Lexis-Nexis / Clear	1,560
Blood Draws	<u>750</u>
Total	4,310

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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 ensuring 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.

2021 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.
- Train new hire in early 2021.

Budget Impact & Change

- Wage and benefit cost increases.
- Elimination of summer seasonal position and replacing with a full-time employee.

2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. 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 \$2,192.52 and a single plan is \$891.80.

- 3 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 \$314.00 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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	3.00
Seasonal	0.20	0.20	0.20	0.20	0.20	0.00
Total	3.20	3.20	3.20	3.20	3.20	4.00

Position	Employee FTE					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 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%	0%
Water Utility	5%	5%	5%	5%	5%	0%
Sewer Utility	5%	5%	5%	5%	5%	0%
Stormwater Utility	5%	5%	5%	5%	5%	0%

General Fund Expenditures
Public Works Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
DPW Wages & Benefits								
54110-50108 Overtime	\$ 4,633	\$ 10,252	\$ 6,547	\$ 8,301	\$ 4,636	\$ 8,000	\$ 9,000	8.42% (1)
54110-50109 Seasonal Wages	5,386	6,860	5,034	7,183	-	-	-	-100.00% (2)
54110-50110 General DPW Labor	34,644	38,182	42,276	38,942	27,316	40,975	53,648	37.76% (1)
54110-50120 FICA	3,391	4,379	4,216	3,793	2,505	3,757	4,410	16.26% (1)
54110-50121 Health Insurance Premium	14,138	13,745	16,258	13,284	9,051	13,577	19,719	48.45% (1)
54110-50122 Health Insurance Deductible	250	250	762	625	511	625	875	40.00% (1)
54110-50123 Retirement Contribution	2,780	3,303	3,201	2,724	2,157	3,235	3,713	36.33% (1)
54110-50124 Group Life Insurance Premium	86	93	134	118	82	122	148	25.50% (1)
54110-50125 Disability Insurance Premium	236	236	260	236	195	293	314	33.33% (1)
54110-50128 Safety & Uniform Allowance	281	281	281	281	281	281	375	33.33% (1)
Total DPW Wages & Benefits	65,826	77,582	78,968	75,486	46,734	70,865	92,202	22.14%

Significant Variances Explanation:

- (1) Wages and benefit costs increased in 2021, and include the addition of one full time employee.
- (2) Summer seasonal position eliminated in 2021 due to hiring of fourth full time Public Works employee.

General Fund Expenditures
Public Works Department (cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
DPW Administration								
54130-50126 Travel/Training/Meetings	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
54130-50135 Telephone/Internet	1,841	1,671	2,343	2,352	887	1,300	1,485	-36.86%
54130-50150 Licensing & Testing	234	99	-	220	-	-	-	-100.00%
Total DPW Administration	2,075	1,820	2,343	2,572	887	1,300	1,485	-42.26%

General Fund Expenditures
Public Works Department (cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
DPW General Operations								
54140-50144 Vehicle/Equipment Maintenance	\$ 6,060	\$ 12,163	\$ 10,533	\$ 8,450	\$ 6,357	\$ 8,000	\$ 6,500	-23.08%
54140-50146 Gas & Oil	5,060	9,802	10,209	5,400	4,387	6,581	5,000	-7.41% (1)
54140-50151 Tree and Brush Maintenance	462	638	624	500	556	700	600	20.00%
54140-50152 Locating Costs	172	-	26	-	-	-	-	0.00%
54140-50153 Street Light Maintenance	38,316	34,498	38,567	36,000	21,056	31,584	36,000	0.00%
54140-50154 Traffic Control Supplies	5,332	5,257	8,515	4,000	3,645	4,000	4,000	0.00%
54140-50155 Snow Removal/Deicing	24,274	20,182	30,554	28,000	16,313	25,000	24,000	-14.29% (1)
54140-50156 Street Maintenance Supplies	7,754	7,761	6,932	10,900	9,801	10,900	5,500	-49.54% (1)
54140-50157 Landscaping & Weed Control	3,135	2,843	3,555	4,000	3,265	4,000	4,000	0.00%
54140-50158 Garage Tools	1,004	872	1,361	1,050	753	1,000	1,100	4.76%
54140-50232 Hydrant Rental	107,328	107,328	91,528	107,328	-	107,328	107,328	0.00%
Total DPW General Operations	198,898	201,343	202,402	205,628	66,134	199,093	194,028	-5.64%
Total DPW Department Expenditures	266,798	280,744	283,713	283,686	113,755	271,258	287,715	1.42%

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 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.
- Increase in funding to the Butler Volunteer Fire Department.
- Reduction in garbage and recycling collection costs due to eliminating multi-family (5+ units) collection in 2021.
- Reduction in building inspection costs due to decreased permit volume.

General Fund Expenditures

Miscellaneous Departments

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Contingencies & Transfers								
80100-50130 Contingency	\$ -	\$ 16,857	\$ 9,598	\$ 6,488	\$ 2,820	\$ 2,820	\$ 29,641	356.86% (1)
Total Contingencies & Transfers	-	16,857	9,598	6,488	2,820	2,820	29,641	356.86%
Insurance								
56000-50180 Liability	\$ 22,369	\$ 18,116	\$ 17,012	\$ 17,045	\$ 18,045	\$ 18,045	\$ 17,045	0.00%
56000-50181 Property	6,737	4,513	217	4,724	4,304	4,304	4,724	0.00%
56000-50182 Auto	4,491	4,456	4,456	3,335	3,335	3,335	3,335	0.00%
56000-50183 Workers Compensation	10,655	15,667	14,357	15,755	11,494	11,494	15,755	0.00%
56000-50184 Self Insurance Deductible	-	-	-	1,750	-	1,750	1,750	0.00%
56000-50185 Unemployment	3,551	-	-	500	-	-	500	0.00%
Total Insurance	47,803	42,752	36,042	43,109	37,178	38,928	43,110	0.00%
Technology & Contracted Services								
57000-50190 Engineering Consulting Services	\$ 1,151	\$ 7,448	\$ 918	\$ 1,250	\$ -	\$ -	\$ 1,000	-20.00% (2)
57000-50191 Fire and Rescue Services	296,400	299,400	292,400	307,000	230,250	307,000	316,210	3.00%
57000-50192 Assessment Services	31,329	33,908	31,057	31,000	21,375	31,000	31,000	0.00%
57000-50193 Auditing	13,920	14,750	16,460	13,800	7,688	15,000	14,980	8.55%
57000-50194 Animal Services (HAWs)	1,155	1,155	1,455	1,455	1,521	1,521	1,521	4.54%
57000-50195 Building Inspection Services	14,386	34,738	30,816	25,000	9,298	21,000	15,000	-40.00% (3)
57000-50196 IT Support Services	560	858	4,405	2,800	815	1,000	3,150	12.50%
57000-50198 Refuse and Recycling Collection	103,121	122,222	117,285	123,000	69,495	123,000	100,000	-18.70% (4)
57000-50199 Elmbrook Senior Taxi	1,000	1,030	1,030	1,030	1,030	1,030	1,030	0.00%
57000-50200 Website Hosting and Maintenance	-	2,572	420	1,820	1,803	1,803	1,820	0.00%
57000-50201 Clarke House Contract Payment	-	-	-	2,700	2,700	2,700	2,700	0.00%
57000-50202 Employee Assistance Program	-	-	233	840	525	700	840	0.00%
57000-50203 Waukesha County Center For Growth	-	-	-	-	-	-	2,900	100.00% (5)
Total Technology & Contracted Services	463,022	518,080	496,478	511,695	346,500	505,754	492,151	-3.82%
Total General Fund Expenditures	\$ 2,093,927	\$ 2,210,031	\$ 2,170,937	\$ 2,250,042	\$ 1,331,548	\$ 2,102,014	\$ 2,267,105	0.76%

(1) Contingency increased due to unknown operational needs due to COVID-19.

(2) Decrease due to most engineering services being paid from the Utility Funds.

(3) Decrease accounts for noticeable decline in building permits.

(4) Johns Disposal contract eliminates collection for 5+ family units starting in 2021.

(5) New account and service in 2021.

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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 4th 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.

2021 Goals

- Expand program offerings.
- Increase fence line banner sales.
- Evaluate funding for annual Fireworks program.

Budget Impacts/Changes

- No significant budget impacts/changes.

Fund 101 - Park and Recreation Fund
Detailed Revenues & Expenditures

Account	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Park and Recreation Revenues									
41100	Property Taxes	\$ -	\$ -	\$ 12,647	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	0.00%
44660	Softball Team/Player Fees	-	-	3,960	3,500	-	-	3,000	-14.29%
44670	Fenceline Advertising Fees	-	-	1,300	700	450	550	700	0.00%
46720	Parks Fees	-	-	1,673	2,000	1,185	1,185	1,000	-50.00%
47710	Parade Revenue	-	-	-	-	-	-	-	0.00%
48110	Donations	-	-	175	-	1,667	1,667	-	0.00%
	Total Revenues	-	-	19,756	23,600	20,701	20,802	22,100	-6.36%

Account	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Park and Recreation Expenditures									
55000-50120	FICA Tax	\$ 147	\$ 182	\$ 93	\$ 100	\$ -	\$ -	\$ 100	0.00%
55000-50160	Park Maintenance	3,330	10,236	5,749	6,000	4,045	5,000	6,000	0.00%
55000-50331	Community Center Programs	1,157	200	-	1,000	2,151	2,200	500	-50.00%
55000-50343	Celebrations	11,288	10,311	11,009	12,500	121	750	12,500	0.00%
55000-50353	Softball League	3,033	3,803	2,905	4,000	-	-	3,000	-25.00%
	Total Expenditures	18,955	24,732	19,756	23,600	6,317	7,950	22,100	-6.36%

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 12,852
Annual Income / (Loss)	-	-	-	-		12,852	-
Applied Budget Surplus	-	-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ 12,852	\$ 12,852

Ending Fund Balance	\$ -	\$ -	\$ -
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-

Department Description

The Butler Public Library is a member of the Bridges Library System, which serves 24 libraries throughout Waukesha and Jefferson Counties. Butler Public Library was established in 1964 with 500 donated books and a small collection of furniture and equipment. Today, we have a 5,900 square foot library and are open more than 40 hours a week to serve the needs of Butler and surrounding communities. The Library Board maintains statutory authority to allocate library funds according to their strategic plan and yearly goals. In 2019, Library patrons completed a survey that indicated the presence of a library in the community is highly valued, along with the knowledgeable and approachable staff.

Services

We are in touch with our patrons nearly 24,000 times each year, providing them with a variety of services through the Library, and through our membership in the Bridges Library System, a consortium of the 24 libraries in Waukesha and Jefferson counties. Bridges provides guidance, education, and large-scale, low-priced buying services for everything from books to computers to technology licenses.

In 2020, public safety services included sanitizing all surfaces, quarantining books to limit exposure to patrons, wearing masks, and managing the number of patrons in the building according to current guidelines.

Other services include:

- Recommendations for in-library and inter-library loans of items from traditional books to craft kits and electronic entertainment.
- Programming for all ages. In 2020, most programming happened via on-line applications, videos, and other “distance” technologies.
- Coaching on computer use, web-based public services (e.g. unemployment claims), world-wide web search strategies, database searches, and common user programs such as WORD and Excel, in addition to more traditional reference assistance.

2020-2021 Strategic Goals

- Raise awareness of our contribution to the quality of life in the Village of Butler and surrounding communities
- Maintain the professional skills of our staff and retain our staff
- Ensure Library offerings are up to date: services, technologies, and outreach
- Plan for ever increasing use and availability of library technology
- Expand our collaboration with groups outside the Library

Budget Impacts/Changes

- Decrease in travel and training costs due to anticipated decrease of in-person meetings and completion of Director certification.
- Decrease in Contracted Services due to cancellation of landscaping contract.

LIBRARY SPECIAL REVENUE FUND



2021 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% of gross wages, an increase of 0% from 2020. Currently, there is one employee receiving 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					
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Library Director	0.60	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.25	0.25	0.25	0.00	0.00	0.00
Library Assistant	3.80	3.80	3.80	1.65	1.74	0.96
Youth Librarian	0.25	0.25	0.25	0.00	0.00	0.39
Shelver	0.13	0.13	0.13	0.00	0.00	0.00
Total	5.03	5.03	5.03	2.25	2.34	1.95

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

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	\$ 118,994	\$ 105,308	\$ 94,557	\$ 94,561	\$ 94,561	\$ 94,561	\$ 94,565	0.00%
Total Property Tax Revenue	118,994	105,308	94,557	94,561	94,561	94,561	94,565	0.00%
Non-Property Tax Revenue:								
Other Financing Sources	\$ 11,200	\$ 27,717	\$ 14,065	\$ 14,161	\$ 5,904	\$ 9,585	\$ 15,389	8.67%
Total Non-Property Tax Revenue	11,200	27,717	14,065	14,161	5,904	9,585	15,389	8.67%
Total Revenue	\$ 130,194	\$ 133,025	\$ 108,621	\$ 108,722	\$ 100,465	\$ 104,146	\$ 109,954	1.13%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Library Salaries & Benefits	\$ 82,009	\$ 69,811	\$ 63,009	\$ 67,646	\$ 39,783	\$ 58,183	\$ 70,431	4.12%
Library Administration	28,730	13,912	11,700	11,060	5,600	9,903	10,232	-7.49%
Library Equipment & Maintenance	6,550	12,521	16,883	13,250	7,564	12,755	12,500	-5.66%
Library Programs & Services	4,905	2,194	5,256	5,551	4,843	5,014	5,591	0.72%
Library Collection	8,000	8,303	9,726	10,215	6,616	10,040	10,200	-0.15%
Library Contingency	-	3,289	-	1,000	-	1,000	1,000	0.00%
Total Library Expenditures	\$ 130,194	\$ 110,029	\$ 106,574	\$ 108,722	\$ 64,406	\$ 96,895	\$ 109,954	1.13%
Beginning Fund Balance	\$ -	\$ -	\$ 22,996			\$ 24,859	\$ 32,110	
Annual Income / (Loss)	-	22,996	1,863			7,251	-	
Non-cash related adjustments	-	-	-			-	-	
Ending Fund Balance	\$ -	\$ 22,996	\$ 24,859			\$ 32,110	\$ 32,110	
Ending Fund Balance	\$ -	\$ 22,996	\$ 24,859			\$ 32,110	\$ 32,110	
Nonspendable	-	-	-					
Restricted	-	22,996	24,859					
Committed	-	-	-					
Assigned	-	-	-					
Unassigned	-	-	-					

Fund 800-Library Special Revenue Fund
Library Department

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 118,994	\$ 105,308	\$ 94,557	\$ 94,561	\$ 94,561	\$ 94,561	\$ 94,565	0.00%
Total Taxes		118,994	105,308	94,557	94,561	94,561	94,561	94,565	0.00%
Other Financing Sources									
49000	Intergovernmental Revenue	\$ -	\$ -	\$ 7,520	\$ 7,636	\$ 3,692	\$ 6,735	\$ 9,299	21.78%
48920	Library Fines			2,174	2,200	696	1,000	2,200	0.00%
48910	Library Fees	11,200	13,055	3,343	3,400	1,085	1,500	3,265	-3.97%
40320	Miscellaneous Revenue	-	404	327	925	431	350	625	-32.43%
40320	Transfers from Other Funds - Non Laps	-	14,257	700	-	-	-	-	0.00%
Total Other Financing Sources		11,200	27,717	14,065	14,161	5,904	9,585	15,389	8.67%
Total Library Fund Revenues		\$ 130,194	\$ 133,025	\$ 108,621	\$ 108,722	\$ 100,465	\$ 104,146	\$ 109,954	1.13%

Fund 800-Library Special Revenue Fund
Library Department

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Library Salaries & Benefits								
55100-50110 Library Salaries & Wages	\$ 72,805	\$ 61,969	\$ 56,897	\$ 61,241	\$ 35,910	\$ 54,474	\$ 63,782	4.15%
55100-50120 FICA	5,570	5,040	4,472	4,685	2,823	2,141	4,879	4.15%
55100-50123 Retirement Contribution	3,429	2,706	1,560	1,659	1,000	1,506	1,709	3.00%
55100-50124 Group Life Insurance Premium	205	96	80	61	50	62	61	0.00%
Total Library Salaries & Benefits	82,009	69,811	63,009	67,646	39,783	58,183	70,431	4.12%
Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Library Administration								
55200-50126 Travel/Training/Meetings	\$ 200	\$ 656	\$ 732	\$ 1,100	\$ 439	\$ 450	\$ 300	-72.73% (1)
55200-50127 Membership Dues	-	-	72	160	156	103	103	-35.63% (1)
55200-50134 Utilities	11,000	6,240	7,371	7,500	3,703	7,000	7,300	-2.67%
55200-50135 Telephone/Internet	400	233	1,366	1,450	779	1,500	1,500	3.45%
55200-50136 Office Supplies	2,500	2,268	2,093	800	486	800	979	22.38%
55200-50137 Postage	75	24	67	50	37	50	50	0.00%
55200-50161 Bridges Fees/System Fees	3,514	4,492	-	-	-	-	-	0.00%
Expenses	11,041	-	-	-	-	-	-	0.00%
Total Library Administration	28,730	13,912	11,700	11,060	5,600	9,903	10,232	-7.49%

Significant Variances Explanation:

(1) Decrease due to unknown opportunities for training and memberships in 2021 due to COVID-19

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

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Library Equipment & Maintenance								
55300-50162 Contracted Service	\$ 4,000	\$ 8,612	\$ 8,930	\$ 8,100	\$ 3,870	\$ 7,400	\$ 7,700	-4.94% (1)
55300-50163 Technology Maintenance	1,000	3,042	6,188	3,000	2,720	3,500	3,050	1.67% (2)
55300-50164 Computer/Equipment Maintenance	1,000	-	67	150	18	275	100	-33.33% (3)
55300-50165 Copier Maintenance	250	799	639	850	400	630	650	-23.53% (3)
55300-50166 Material Processing/Repair	-	-	1,028	900	535	900	900	0.00%
55300-50167 Housekeeping supplies	300	68	31	250	21	50	100	-60.00%
Total Library Equipment & Maintenance	6,550	12,521	16,883	13,250	7,564	12,755	12,500	-5.66%
Library Programs & Services								
55400-50168 E-Book Contribution	\$ 229	\$ -	\$ 537	\$ 633	\$ 633	\$ 633	\$ 653	3.16% (4)
55400-50169 Shared Databases/Licenses	376	-	460	408	408	408	702	72.06% (4&5)
55400-50170 DVD Rentals- Adult	4,000	1,893	350	-	-	-	-	0.00%
55400-50172 Patron Programs	300	301	306	787	79	250	250	-68.23% (3)
55400-50179 Café Member Charges	-	-	3,603	3,723	3,723	3,723	3,986	7.06% (4)
Total Library Programs & Services	4,905	2,194	5,256	5,551	4,843	5,014	5,591	0.72%
Library Collection								
55500-50171 Magazines/Newspaper	\$ -	\$ 646	\$ 1,050	\$ 1,100	\$ 760	\$ 925	\$ 1,100	0.00%
55500-50173 Adult Collection	4,900	3,692	3,782	4,615	3,180	4,615	4,600	-0.33%
55500-50174 Youth Collection	3,100	3,296	4,894	4,500	2,676	4,500	4,500	0.00%
55500-50175 DVD - Children	-	669	-	-	-	-	-	0.00%
Total Library Collection	8,000	8,303	9,726	10,215	6,616	10,040	10,200	-0.15%
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	130,194	106,740	106,574	108,722	64,406	96,895	109,954	1.13%

Significant Variances Explanation:

- (1) Reflects elimination of landscaping contract in June 2020
- (2) Purchase one of two public PCs scheduled to be replaced in 2021
- (3) Reflects historical costs
- (4) Reflects actual charges of Co-op purchases through Bridges
- (5) Increase due to addition of streaming service hoopla

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 \$5,978,616 outstanding principal and interest payment due through 2040.

- \$1,409,232 Water Utility
- \$40,600 Stormwater Utility
- \$4,528,784 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 2020 equalized value is \$254,259,700 which creates a debt limit of \$12,712,985. The Village's total general obligation outstanding debt is \$5,978,616.

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 \$474,278 for the payment of General Obligation Debt.
- New debt added in 2020 for road and utility infrastructure replacement. Debt is allocated towards the general fund. Water utility portion was paid from excess borrowed monies. 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	\$ 365,149	\$ 391,534	\$ 424,272	\$ 420,903	\$ 420,903	\$ 424,272	\$ 474,278	12.68%
Total Property Tax Revenue	365,149	391,534	424,272	420,903	420,903	424,272	474,278	12.68%
Non-Property Tax Revenue:								
Other Financing Sources	430,907	852,121	1,315	1,100	295	1,300	1,100	0.00%
Total Non-Property Tax Revenue	430,907	852,121	1,315	1,100	295	1,300	1,100	0.00%
Total Revenue	\$ 796,056	\$ 1,243,655	\$ 425,587	\$ 422,003	\$ 421,198	\$ 425,572	\$ 475,378	12.65%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	2020 Budget	6/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Debt Service	\$ 798,189	\$ 1,252,430	\$ 428,799	\$ 422,003	\$ 431,753	\$ 422,003	\$ 475,378	12.65%
Total Debt Service Expenditures	\$ 798,189	\$ 1,252,430	\$ 428,799	\$ 422,003	\$ 431,753	\$ 422,003	\$ 475,378	12.65%
Beginning Fund Balance	\$ 60,118	\$ 57,985	\$ 49,210	\$ 46,268		\$ 46,268	\$ 49,837	
Annual Income / (Loss)	(2,133)	(8,775)	\$ (2,942)	-		3,569	-	
Non-cash related adjustments	-	-	-	-		-	-	
Ending Fund Balance	\$ 57,985	\$ 49,210	\$ 46,268	\$ 46,268		\$ 49,837	\$ 49,837	
Ending Fund Balance	\$ 57,985	\$ 49,210	\$ 46,268					
Nonspendable								
Restricted	57,985	49,210	\$ 46,268					
Committed	-							
Assigned	-							
Unassigned	-							

Fund 601 - Debt Service Fund Revenues
Debt Service

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 365,149	\$ 391,534	\$ 424,272	\$ 420,903	\$ 420,903	\$ 424,272	\$ 474,278	12.68%
Total Taxes		<u>365,149</u>	<u>391,534</u>	<u>424,272</u>	<u>420,903</u>	<u>420,903</u>	<u>424,272</u>	<u>474,278</u>	12.68%
Other Financing Sources									
48220	Interest Income	441	1,030	1,315	1,100	295	1,300	1,100	0.00%
49101	Transfer from Other Funds	430,466	851,091	-	-	-	-	-	0.00%
49200	Intergovernmental/Misc	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		<u>430,907</u>	<u>852,121</u>	<u>1,315</u>	<u>1,100</u>	<u>295</u>	<u>1,300</u>	<u>1,100</u>	0.00%
Total Debt Service Fund Revenue		<u>\$ 796,056</u>	<u>\$ 1,243,655</u>	<u>\$ 425,587</u>	<u>\$ 422,003</u>	<u>\$ 421,198</u>	<u>\$ 425,572</u>	<u>\$ 475,378</u>	12.65%

Fund 601 - Debt Service Fund Expenditures
Debt Service

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Debt Service									
60100-50415	Principal & Advances Paid	\$ 698,122	\$ 1,158,683	\$ 339,272	\$ 319,883	\$ 319,883	\$ 319,883	\$ 335,546	4.90%
60100-50427	Interest Expense	100,067	93,747	89,526	102,120	111,870	102,120	139,832	36.93%
Total Debt Service Fund Expenditures		\$ 798,189	\$ 1,252,430	\$ 428,799	\$ 422,003	\$ 431,753	\$ 422,003	\$ 475,378	12.65%

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 2021 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	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Revenues									
48220	Investment income	\$ 7,831	\$ 20,254	\$ 24,686	\$ 20,000	\$ 3,421	\$ 4,020	\$ 5,000	-75.00%
49100	Debt proceeds	436,538	1,090,000	880,000	1,300,000	1,408,532	1,408,532	1,500,000	15.38%
48900	3rd Party Reimbursements	-	9,931	-	10,000	-	40,000	10,000	0.00%
	Total Revenue	444,369	1,120,185	904,686	1,330,000	1,411,953	1,452,552	1,515,000	13.91%
General & Capital Expenditures									
30004-50425	Sewer Rehab Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	.
40005-50417	Stormwater Abatement Projects	-	-	-	-	872	-	-	0.00%
54310-50159	Street Reconstruction	1,288,820	878,734	323,184	1,552,000	426,349	900,000	750,000	-51.68%
60002-50651	Water System Projects	-	-	435,961	112,000	116,813	220,000	735,000	556.25%
54310-50130	Misc Project Costs	-	189	1,723	-	273	273	-	0.00%
71029-50900	Cost of Debt Issuance	21,760	44,335	44,886	30,000	-	45,000	45,000	50.00%
	Total Expenditures	<u>1,310,580</u>	<u>923,258</u>	<u>805,753</u>	<u>1,694,000</u>	<u>544,307</u>	<u>1,165,273</u>	<u>1,530,000</u>	-9.68%
	Beginning Fund Balance	\$ 273,242	\$ 300,218	\$ 495,335	\$ 594,267		\$ 594,267	\$ 881,546	
	Annual Income / (Loss)	26,976	195,117	98,933	(364,000)		287,279	(15,000)	
	Fund balance adjustment	-	-	-	-		-	-	
	Applied surplus	-	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 300,218</u>	<u>\$ 495,335</u>	<u>\$ 594,267</u>	<u>\$ 230,267</u>		<u>\$ 881,546</u>	<u>\$ 866,546</u>	
	Ending Fund Balance	\$ 300,218	\$ 495,335	\$ 594,267					
	Nonspendable								
	Restricted	300,218	495,335	594,267					
	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.
- Purchase of new Butler Volunteer Fire Department Ambulance is funded through General Obligation Note proceeds. All other capital purchases are funded through the property tax levy.

Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Capital Equipment	\$ -	\$ -	\$ 181,050	\$ 58,975	\$ 58,975	\$ 58,975	\$ 22,946	-61.09%
Total Property Tax Revenue	-	-	181,050	58,975	58,975	58,975	22,946	-61.09%
Non-Property Tax Revenue:								
Intergovernmental Revenue	2,345	-	6,105	2,500	-	-	50,954	1938.15%
Other Financing Sources	2,079	409,590	7,209	5,500	-	-	270,000	4809.09%
Total Non-Property Tax Revenue:	4,424	409,590	7,500	8,000	-	-	320,954	3911.92%
Total Revenue	\$ 4,424	\$ 409,590	\$ 188,550	\$ 66,975	\$ 58,975	\$ 58,975	\$ 343,900	413.48%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Hall	\$ 10,669	\$ 39,559	\$ 22,090	\$ 61,975	\$ 2,104	\$ 2,104	\$ 23,400	-62.24%
Public Safety	54,255	-	46,490	-	4,328	4,328	295,000	100
Public Works	20,487	70,762	312,297	5,000	3,812	5,264	25,500	410.00%
Library	922	-	-	-	-	-	-	0.00%
Total Capital Equipment Expenditures	\$ 86,332	\$ 110,321	\$ 380,878	\$ 66,975	\$ 10,244	\$ 11,696	\$ 343,900	413.48%
Beginning Fund Balance	\$ 248,195	\$ 166,288	\$ 465,557	\$ 279,044		\$ 279,044	\$ 326,323	
Annual Income / (Loss)	(81,907)	299,269	(186,513)	-		47,279	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	\$ 166,288	\$ 465,557	\$ 279,044	\$ 279,044		\$ 326,323	\$ 326,323	
Ending Fund Balance	\$ 166,288	\$ 465,557	\$ 279,044					
Nonspendable	-	-	-					
Restricted	-	-	-					
Committed	273,463	465,557	279,044					
Assigned	-	-	-					
Unassigned	-	-	-					

Fund 701 - Capital Fund Revenues
Capital Fund

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ -	\$ -	\$ 181,050	\$ 58,975	\$ 58,975	\$ 58,975	\$ 22,946	-61.09%
Total Taxes		-	-	181,050	58,975	58,975	58,975	22,946	-61.09%
Intergovernmental Revenue									
42010	Capital Related Grants	2,345	-	6,105	2,500	-	-	-	-100.00%
42220	Expenditure Restraint	-	-	-	-	-	-	50,954	100.00%
Total Intergovernmental Revenue		2,345	-	6,105	2,500	-	-	50,954	1938.15%
Other Financing Sources:									
48220	Interest Income	2,079	5,591	7,209	5,500	1,627	-	2,000	-63.64%
49100	Debt Proceeds	-	-	-	-	-	-	250,000	0.00%
49101	Transfer from other funds	-	204,329	-	-	-	-	-	0.00%
49102	Sale of Village Equipment	-	-	-	-	-	-	18,000	100.00%
49200	Miscellaneous Revenue	-	199,670	-	-	-	-	-	0.00%
Total Other Financing Sources		2,079	409,590	7,209	5,500	1,627	-	270,000	4809.09%
Total Capital Fund Revenue		\$ 4,424	\$ 409,590	\$ 194,364	\$ 66,975	\$ 60,602	\$ 58,975	\$ 343,900	413.48%

Capital Fund Expenditures
Capital Purchases

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	6/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Village Hall - Capital								
70300-50725 Technology Upgrades	\$ -	\$ 38,503	\$ 17,390	\$ 1,125	\$ 2,104	\$ 2,104		-100.00%
70300-50726 Election Equipment	1,056	1,056	-	1,100		-	6,000	445.45%
70300-50729 Strategic Plan Update			4,700	-		-		0.00%
70300-50728 Recodification of Municipal Code	9,613	-	-	-		-		0.00%
70300-50730 Entryway and Wayfinding Signage	-	-	-	43,500		-		-100.00%
70300-50743 Hampton Ave Banners and Décor	-	-	-	9,000		-		-100.00%
70300-50744 Village Hall Facility Upgrades	-	-	-	7,250	-	-	17,400	140.00%
Total Village Hall - Capital	10,669	39,559	22,090	61,975	2,104	2,104	23,400	-62.24%
Public Safety - Capital								
70100-50711 Replacement Squad	\$ 39,140	\$ -	\$ 31,699		\$ -	\$ -	\$ 42,000	0.00%
70100-50712 Squad Change Over	-	-	11,797		-		3,000	0.00%
70100-50725 Technology Upgrades	3,800	-	-	-	4,328	4,328	-	0.00%
70100-50726 Misc. Capital - Police	11,315	-	2,995	-	-	-	-	0.00%
Fire Department Ambulance	-	-	-	-	-	-	250,000	100.00%
Total Public Safety - Capital	54,255	-	46,490	-	4,328	4,328	295,000	100.00%

Capital Fund Expenditures
Capital Purchases (cont.)

		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
DPW									
70200-50736	Misc. Capital	\$ -	\$ -	\$ -	\$ -	\$ 264	\$ 264	\$ -	0.00%
70200-50742	DPW Equipment	-	-	25,488	-			17,500	-100.00%
70200-50739	DPW Facility Improvements	4,804	2,954	-	-				-100.00%
70200-50740	Emerald Ash Borer Management	15,683	18,549	10,737	5,000	3,548	5,000	5,000	0.00%
70200-50741	Generator	-	8,528	-	-				0.00%
70200-50738	Community Building Upgrades	-	40,732	276,072	-	-	-	3,000	100.00%
Total DPW - Capital		20,487	70,762	312,297	5,000	3,812	5,264	25,500	410.00%
Library - Capital									
70500-50725	Technology Upgrades	\$ 922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Library - Capital		922	-	-	-	-	-	-	0.00%
Total Capital Fund Expenditures		\$ 86,332	\$ 110,321	\$ 380,878	\$ 66,975	\$ 10,244	\$ 11,696	\$ 343,900	413.48%

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	2022	2023	2024	2025	2026
Police Department														
Technology Upgrades	\$ 3,000	100%				\$ 3,000				X		X		X
Squad Car + Changeover	\$ 45,000	100%				\$ 45,000					X		X	
Total Future Capital Expenditures	\$ 48,000					\$ 93,000								
Admin Department														
Digital Sign at VH	\$ 47,000	50%	17%	17%	17%	\$ 23,500	\$ 7,802	\$ 7,802	\$ 7,802	X				
Paint VH	\$ 5,000	25%	25%	25%	25%	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	X				
Administrative Office Computers	\$ 2,500	45%	20%	20%	15%	\$ 1,125	\$ 500	\$ 500	\$ 375	X		X		X
Entryway and Way-Finding Signs	\$ 35,000	100%	0%	0%	0%	\$ 35,000				X	X			
Total Future Capital Expenditures	\$ 89,500					\$ 60,875	\$ 9,552	\$ 9,552	\$ 9,427					
Public Works Department														
High Lift Truck	\$ 160,000	40%	20%	20%	20%	\$ 64,000	\$ 32,000	\$ 32,000	\$ 32,000	X				
Dump Truck	\$ 170,000	25%	25%	25%	25%	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500			X		
Total Future Capital Expenditures	\$ 330,000					\$ 106,500	\$ 74,500	\$ 74,500	\$ 74,500					
Fire Department														
Total Future Capital Expenditures	\$ 330,000					\$ -								



2021 CAPITAL REQUESTS

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	\$29,000	\$17,400 (60%)	\$5,800 (20%)	\$2,900 (10%)	\$2,900 (10%)

Request Description:

This request is for upgraded security cameras inside and outside of Village Hall. Additionally, this request is to replace the non-functioning Board Room microphones with new hard-wired microphones. This upgrade will also allow the Village to record audio from each meeting and post online.

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

CAPITAL REQUEST: REPLACEMENT SQUAD AND CHANGEOVER



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Police	\$45,000	\$45,000 (100%)	\$0	\$0	\$0

Request Description:

This request is to replace the existing Chevy Tahoe squad car with a Ford Explorer. The Tahoe has experienced significant maintenance costs and the Department would like to adjust our vehicle replacement plan to age out the Tahoe in 2021. The Tahoe will be sold and the revenue will be recorded in the Capital Fund.

Long Term Financial Impact: This reoccurring cost is budgeted for in long term capital plans. The Department purchases a new squad car every odd numbered year. The department has 2 marked and 2 unmarked squad cars.

CAPITAL REQUEST: ZERO TURN LAWNMOWER



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Public Works	\$17,500	\$17,500 (100%)	\$0	\$0	\$0

Request Description:

This request is to replace the aging zero turn lawnmower used for all park and green space maintenance in the Village. The current unit has exceeded its useful life and is requiring significant maintenance every year. The existing lawnmower will be sold and the revenue will be recorded in the Capital Fund.

Long Term Financial Impact: This equipment replacement will be budgeted for again in 10+ years.



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Department Description

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

Rates: Water Utility rates are determined by the Wisconsin Public Service Commission (PSC). Water rates were last increased in 2019. The 2021 budget is created with existing rates. The Village will need to seek approval for another rate increase in 2021 or 2022 to keep up with costs associated with water main replacements.

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.

2021 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.
- Water main replacements within Road Project boundaries.
- Drain down and inspection of underground reservoir.

Budget Impact & Changes

- Main replacement costs paid for from debt proceeds in the Borrowed Money Fund.

Utility Staffing Allocation

<u>Position</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Village Administrator	20%	20%	20%	20%	20%	25%
Finance Manager	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	5%	5%	0%

Fund 200 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	08/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Water Utility Revenue	\$ 473,350	\$ 476,411	\$ 488,110	\$ 529,009	\$ 208,172	\$ 523,515	\$ 552,965	4.53%
Total Water Operating Revenue	473,350	476,411	488,110	529,009	208,172	523,515	552,965	4.53%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	08/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits	\$ 96,022	\$ 108,309	\$ 102,296	\$ 106,282	\$ 66,180	\$ 99,130	\$ 128,337	20.75%
Administrative & General Expenses	264,382	285,042	268,296	263,932	148,820	258,505	266,840	1.10%
Maintenance Expenses	68,825	52,990	74,150	74,000	53,008	63,500	75,000	1.35%
Debt Service	96,078	70,930	44,775	78,138	78,138	78,138	76,988	-1.47%
Capital Expenses	693	9,550	147,000	6,658	2,359	5,000	5,800	-12.89%
Total Water Operating Expenses	526,001	526,820	636,517	529,009	348,505	504,273	552,965	-13.13%
Net Position - Beginnig of Year	\$ 1,878,134	\$ 1,829,973	\$ 1,784,630	\$ 1,729,714		\$ 1,729,714	\$ 1,748,956	
Change in Net Position	(48,161)	(45,343)	(54,916)	(0)		19,242	0	
Net Position - End of Year	<u>\$ 1,829,973</u>	<u>\$ 1,784,630</u>	<u>\$ 1,729,714</u>	<u>\$ 1,729,214</u>		<u>\$ 1,748,956</u>	<u>\$ 1,748,956</u>	
Total Net Position	<u>\$ 1,829,973</u>	<u>\$ 1,784,630</u>	<u>\$ 1,729,714</u>	<u>\$ 1,729,214</u>		<u>\$ 1,748,956</u>	<u>\$ 1,748,956</u>	
Net investment in capital assets	893,855	1,009,864	957,443	-		-	-	
Restricted for equipment replacement	-	-	-	-		-	-	
Restricted for pensions	-	12,240	-	-		-	-	
Unrestricted	936,118	762,526	772,271	-		-	-	

Fund 200 - Water Utility Fund

Revenue Summary

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Water Utility Revenue								
44611 Water Sales - Residential	\$ 108,654	\$ 108,193	\$ 113,269	\$ 123,300	\$ 66,728	\$ 133,456	\$ 130,000	5.43% x
44612 Water Sales - Commercial	83,141	81,746	106,144	92,000	50,743	101,485	97,000	5.43% x
44613 Water Sales - Industrial	103,009	101,616	112,960	111,000	61,786	123,573	120,000	8.11% x
44640 Water Sales - Public Authority	659	710	708	810	372	743	810	0.00% x
44630 Public Fire Protection	149,724	150,022	130,280	150,000	18,057	143,000	145,000	-3.33%
44620 Private Fire Protection	19,692	19,702	22,560	19,000	9,504	19,008	19,000	0.00%
44700 Penalties & Late Charges	3,290	2,871	1,715	1,000	-	1,000	1,000	0.00%
44710 Services/3rd-Party Reimbursements	351	10,288	300	300	861	1,000	500	66.67%
44190 Interest Income	80	74	175	150	121	250	250	66.67%
44720 Rents from Water Services	4,751	1,188	-	4,000	-	-	4,000	0.00%
44430 Surplus Applied	-	-	-	27,449	-	-	35,405	28.98%
Total Water Utility Revenue	<u>473,350</u>	<u>476,411</u>	<u>488,110</u>	<u>529,009</u>	<u>208,172</u>	<u>523,515</u>	<u>552,965</u>	4.53%

X = 0% rate increase for 2021

Fund 200 - Water Utility Fund Expense Summary

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	08/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits								
60000-50920 Administrative & General Salaries	\$ 25,329	\$ 29,618	\$ 29,244	\$ 30,705	\$ 19,063	\$ 28,595	\$ 36,755	19.70% (1)
60000-50110 DPW Labor	39,578	41,087	42,224	41,179	26,036	39,054	45,647	10.85% (1)
60000-50120 FICA	4,454	5,070	146	5,625	3,539	5,308	7,222	28.39% (1)
60000-50121 Health Insurance Premium	16,517	15,596	18,662	22,116	13,252	19,877	30,138	36.27% (1)
60000-50122 Health Insurance Deductible	350	350	100	1,025	550	825	1,325	29.27% (1)
60000-50123 Retirement Contribution	9,073	6,231	10,511	4,796	3,042	4,563	6,194	29.14% (1)
60000-50124 Group Life Insurance	119	126	194	193	118	178	226	17.17% (1)
60000-50125 Disability Insurance Premium	299	299	388	361	299	449	455	26.09% (1)
60000-50128 Uniform Allowance	304	281	281	281	281	281	375	33.45% (1)
60000-50999 GASB 75 Expense	-	9,651	546	-	-	-	-	
Total Wages & Employee Benefits	96,022	108,309	102,296	106,282	66,180	99,130	128,337	20.75%
Administrative & General Expenses								
60001-50126 Travel/Training/Meetings	\$ 1,210	\$ 1,940	\$ 1,708	\$ 1,752	\$ 214	\$ 300	\$ 2,111	20.50%
60001-50127 Membership Dues	53	85	184	393	159	159	234	-40.38%
60001-50131 Software support	1,447	1,990	1,634	1,700	2,983	3,300	1,700	0.00%
60001-50132 Printing/Publishing/Advertising	490	648	600	675	496	675	675	0.00%
60001-50133 Bank/Investment Fees	234	146	750	750	1,151	1,200	1,150	53.33% (2)
60001-50134 Utilities	23,161	21,031	24,000	24,000	14,020	21,000	24,000	0.00%
60001-50135 Telephone/Internet	1,189	1,339	936	1,080	396	700	1,080	0.00%
60001-50136 Office Supplies	307	524	450	675	683	800	750	11.11%
60001-50137 Postage	440	380	375	1,127	1,244	1,800	1,818	61.33% (3)
60001-50138 Equipment/Copier Maintenance	280	68	450	225	105	200	225	0.00%
60001-50139 Building Maintenance	1,683	2,315	1,950	2,250	1,239	1,700	2,250	0.00%
60001-50144 Vehicle Maintenance	1,762	2,410	1,950	1,950	1,870	2,000	2,600	33.33% (4)
60001-50146 Gas & Oil	1,676	2,092	2,000	1,800	928	1,200	2,000	11.11% (4)
60001-50150 Licensing & Testing	41	27	60	60	-	60	60	0.00%
60001-50152 Locating Costs	172	232	167	267	360	400	333	25.00% (4)
60001-50158 Garage Tools	160	81	150	225	33	100	300	33.33% (4)
60001-50181 Insurance	6,829	6,107	15,173	15,037	13,011	13,011	15,037	0.00%
60001-50202 Employee Assistance Program	-	-	-	-	210	400	240	100.00% (5)
60001-50408 PSC Annual Assessment	5,408	6,159	5,500	5,500	-	5,500	5,500	0.00%
60001-50410 Tax Equivalent	35,886	40,912	38,000	40,000	-	40,000	40,000	0.00%
60001-50601 Purchased Water from MWW	170,828	177,299	159,000	150,000	102,229	153,000	150,000	0.00%
60001-50922 Contract/Consulting Services	3,120	9,474	4,290	4,730	2,057	3,000	5,040	6.55%
60001-50923 Auditing	8,008	9,783	8,970	9,737	5,433	8,000	9,737	0.00%
Total Administrative & General Expenses	264,382	285,042	268,296	263,932	148,820	258,505	266,840	1.10%

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

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	08/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Maintenance Expenses								
60002-50605 Maintenance of Structures/Facilities	\$ 37,964	\$ 32,164	\$ 33,150	\$ 35,000	\$ 31,185	\$ 35,000	\$ 35,000	0.00%
60002-50651 Maintenance of Distribution Mains	27,375	11,919	15,000	20,000	20,863	25,000	20,000	0.00%
60002-50652 Maintenance of Services	1,259	256	2,000	2,000	553	1,000	2,000	0.00%
60002-50653 Maintenance of Meters	1,378	5,252	20,000	15,000	59	500	16,000	6.67%
60002-50654 Maintenance of Hydrants	33	2,614	2,500	1,000	-	1,000	1,000	0.00%
60002-50930 Miscellaneous Maintenance	816	785	1,500	1,000	347	1,000	1,000	0.00%
Total Maintenance Expenses	68,825	52,990	74,150	74,000	53,008	63,500	75,000	1.35%
Debt Service								
60003-50426 Principal Expense	\$ -	\$ -	\$ 25,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
60003-50428 Amortization & Depreciation	46,553	50,718	-	-	-	-	-	0.00%
60003-50427 Interest Expense	49,525	20,212	19,775	33,138	33,138	33,138	31,988	-3.47%
Total Debt Service	96,078	70,930	44,775	78,138	78,138	78,138	76,988	-1.47%
Capital Projects								
60004-50365 Capital Projects	693	9,550	147,000	6,658	2,359	5,000	5,800	-12.89% (6)
Total Capital Projects Expenses	693	9,550	147,000	6,658	2,359	5,000	5,800	-12.89%
Total Water Utility Expenses	\$ 526,001	\$ 526,820	\$ 636,517	\$ 529,009	\$ 348,505	\$ 504,273	\$ 552,965	4.53%

Significant Variances Explanation:

- (1) Wage and benefit increases due to addition of full time DPW employee and additional utility allocation for Administrator/Clerk salary.
- (2) Increase due to new FSA program administration costs.
- (3) Increase costs due to postage meter rental and for utility specific postage to mail quarterly bills
- (4) Increase to account for historical expenditures.
- (5) New account in 2021.
- (6) Allocation for Village Hall video camera and board room microphone upgrade.

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 2021.

Services

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

2021 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 ERC Midwest due to discharge amounts into system. The charges are passed through to ERC from the Village.
- Includes a capital contribution for various capital purchases, including the Road Construction Project, Televising, and Village Hall Camera/Microphone replacement.

Utility Staffing Allocation

<u>Position</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Village Administrator	20%	20%	20%	20%	20%	25%
Finance Manager	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	5%	5%	0%

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

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	6/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Sewer Utility Revenue	\$ 1,016,242	\$ 900,118	\$ 1,093,757	\$ 850,701	\$ 592,254	\$ 1,165,500	\$ 1,090,786	28.22%
Total Sewer Operating Revenue	<u>1,016,242</u>	<u>900,118</u>	<u>1,093,757</u>	<u>850,701</u>	<u>592,254</u>	<u>1,165,500</u>	<u>1,090,786</u>	28.22%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	6/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits	\$ 89,666	\$ 106,567	\$ 100,677	\$ 105,590	\$ 63,847	\$ 95,630	\$ 127,538	20.79%
Administrative & General Expenses	44,964	49,645	45,214	49,424	43,145	63,953	58,140	17.63%
Maintenance Expenses	565,049	604,805	743,259	587,038	609,727	630,878	780,786	33.00%
Debt Service	25,375	-	-	-	-	-	-	0.00%
Capital Projects	10,000	64,622	107,425	107,425	32,703	44,000	42,900	-60.07%
Contingency and Transfers	-	-	-	-	-	-	81,423	100.00%
Total Sewer Operating Expenses	<u>735,054</u>	<u>825,639</u>	<u>996,575</u>	<u>850,060</u>	<u>749,422</u>	<u>834,461</u>	<u>1,090,786</u>	28.32%
Net Position - Beginnig of Year	\$ 839,668	\$ 985,014	\$ 1,059,493	\$ 1,053,630		\$ 1,053,630	\$ 1,384,669	
Change in Net Position	145,346	74,479	(5,863)	-		331,039	(0)	
Net Position - End of Year	<u>\$ 985,014</u>	<u>\$ 1,059,493</u>	<u>\$ 1,053,630</u>	<u>\$ 1,053,630</u>		<u>\$ 1,384,669</u>	<u>\$ 1,384,669</u>	
Total Net Position	<u>\$ 985,014</u>	<u>\$ 1,059,493</u>	<u>\$ 1,053,630</u>	<u>\$ 1,053,630</u>		<u>\$ 1,384,669</u>	<u>\$ 1,384,669</u>	
Net investment in capital assets	352,409	356,591	366,132	-		-	-	
Restricted for equipment replacement	45,898	46,756	47,799	-		-	-	
Restricted for pensions	-	11,437	-	-		-	-	
Unrestricted	586,707	644,709	639,699	-		-	-	

Fund 300 - Sewer Utility Fund

Revenue Summary

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Sewer Utility Revenue									
40300	Metered Local Usage	\$ 244,829	\$ 320,262	\$ 503,751	\$ 266,500	\$ 240,821	\$ 473,000	\$ 356,000	33.58% x
40305	MMSD Cost Recovery	760,571	568,167	580,533	545,038	349,504	690,000	732,286	34.36%
40310	Interest Income	3,650	9,656	9,473	7,246	1,928	2,500	2,500	-65.50%
40320	Miscellaneous revenue	7,193	2,033	-	-	-	-	-	0.00%
40330	Surplus Applied	-	-	-	31,917	-	-	-	-100.00%
Total Sewer Utility Revenue		<u>1,016,242</u>	<u>900,118</u>	<u>1,093,757</u>	<u>850,701</u>	<u>592,254</u>	<u>1,165,500</u>	<u>1,090,786</u>	28.22%

X = 0% rate increase for 2021

Fund 300 - Sewer Utility Fund

Expense Summary

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits								
30000-50110 Salary & Wages	\$ 60,624	\$ 69,628	\$ 69,910	\$ 71,193	\$ 43,650	\$ 65,475	\$ 81,602	14.62% (1)
30000-50120 FICA	4,474	5,325	5,492	5,625	3,426	5,138	7,222	28.39% (1)
30000-50121 Health Insurance Premium	16,398	15,596	18,982	22,116	12,584	18,876	30,138	36.27% (1)
30000-50122 Health Insurance Deductible	350	350	925	1,025	550	825	1,325	29.27% (1)
30000-50123 Retirement Contribution	8,650	5,310	4,551	4,796	2,944	4,416	6,194	29.14% (1)
30000-50124 Group Life Insurance	119	126	175	193	113	169	226	17.17% (1)
30000-50125 Disability Insurance Premium	299	299	361	361	299	449	455	26.09% (1)
30000-50128 Uniform Allowance	304	281	281	281	281	281	375	33.45% (1)
30000-50999 GASB 75 Expense	-	9,653	-	-	-	-	-	0.00%
Total Wages & Employee Benefits	91,218	106,567	100,677	105,590	63,847	95,630	127,538	20.79%
Administrative & General Expenses								
30001-50126 Travel/Training/Meetings	889	1,096	1,208	1,252	214	300	1,611	28.69%
30001-50127 Membership Dues	53	40	184	186	159	159	234	26.15%
30001-50131 Software Support	662	1,240	1,000	1,000	1,363	1,500	1,634	63.40% (2)
30001-50132 Printing/Publishing/Copies	394	569	400	450	416	500	450	0.00%
30001-50133 Bank/Investment Fees	234	146	1,400	1,384	488	1,000	1,150	-16.91%
30001-50134 Utilities	1,229	1,240	1,300	1,400	572	1,000	1,400	0.00%
30001-50135 Telephone/Internet	734	895	736	1,080	230	500	1,080	0.00%
30001-50136 Office Supplies	195	360	300	675	437	675	750	11.11%
30001-50137 Postage	440	380	375	1,127	902	1,127	1,818	61.33% (3)
30001-50138 Equipment/Copier Maintenance	186	59	300	225	70	150	225	0.00%
30001-50139 Building Maintenance	1,148	1,452	1,300	2,250	848	1,500	2,250	0.00%
30001-50144 Vehicle Maintenance	1,034	1,577	1,300	1,300	694	1,000	1,950	50.00% (4)
30001-50146 Gas & Oil	799	1,395	1,000	900	619	800	1,500	66.67% (4)
30001-50150 Licensing and Testing	41	27	60	60	-	60	60	0.00%
30001-50152 Locating Costs (Digger Hotline)	172	232	167	267	406	500	333	25.00% (4)
30001-50202 Employee Assistance Program	-	-	-	-	33	66	240	100.00% (5)
30001-50924 Garage Tools	136	80	150	225	210	275	300	33.33% (4)
30001-50412 Insurance	6,829	6,107	11,379	11,278	9,841	9,841	11,278	0.00%
30001-50428 Depreciation/Amortization	14,528	15,783	15,000	16,000	-	16,000	16,000	0.00%
30001-50922 Contract/Consulting Services	13,577	10,697	1,790	2,000	21,660	22,000	7,510	275.50% (4)
30001-50923 Auditing	5,236	6,269	5,865	6,367	3,984	5,000	6,367	0.00%
Total Administrative & General Expenses	48,516	49,645	45,214	49,424	43,145	63,953	58,140	17.63%

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

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Maintenance Expenses								
30002-50409 Metering Expense	\$ 9,066	\$ 8,607	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	0.00%
30002-50414 MMSD - Capital	329,083	307,842	339,922	286,988	137,025	319,440	287,384	0.14%
30002-50416 MMSD - O&M	351,613	257,043	361,337	258,050	440,465	258,050	444,902	72.41% (6)
30002-50423 Materials & supplies	26,000	26,062	30,000	30,000	26,849	30,000	30,000	0.00%
30002-50425 Rehab and Replacement	-	5,250	3,000	3,000	5,388	14,388	9,500	216.67% (7)
Total Maintenance Expenses	715,762	604,805	743,259	587,038	609,727	630,878	780,786	33.00%
Debt Service								
30003-50415 Principal Expense	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
30003-50427 Interest Expense	375	-	-	-	-	-	-	0.00%
Total Debt Service Expenses	25,375	-	-	-	-	-	-	0.00%
Capital Projects								
30004-50365 Capital Projects	\$ 15,189	\$ 64,622	\$ 107,425	\$ 108,008	\$ 32,703	\$ 44,000	\$ 42,900	-60.28% (6)
Total Capital Projects Expenses	15,189	64,622	107,425	108,008	32,703	44,000	42,900	-60.28%
Contingency and Transfers								
30005-50130 Contingency and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,423	0.00%
Total Contingency and Transfers	-	-	-	-	-	-	81,423	0.00%
Total Sewer Expenses	\$ 896,060	\$ 825,639	\$ 996,575	\$ 850,060	\$ 749,422	\$ 834,461	\$ 1,090,786	28.32%

Significant Variances Explanation:

- (1) Wage and benefit increases due to addition of full time DPW employee and additional utility allocation for Administrator/Clerk salary.
- (2) New allocation for Trimble and Tabled support for meter reading.
- (3) Increase costs due to postage meter rental and for utility specific postage to mail quarterly bills
- (4) Increase to account for historical expenditures.
- (5) New account in 2021.
- (6) Increase due to additional distrage from ERC Midwest. This is a pass through cost.
- (7) Includes cost of sewer jetter rental.

Department Description

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

Rates: There is no rate increase for 2021.

Services

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

2021 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, including the Road Construction Project, Televising, and Village Hall Camera/Microphone replacement.
- Utility will be reimbursed for 2020 road project costs from 2021 borrowing.

Utility Staffing Allocation

<u>Position</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Village Administrator	15%	15%	15%	15%	15%	15%
Finance Manager	15%	15%	15%	15%	15%	15%
Deputy Clerk	10%	10%	10%	10%	10%	10%
Public Works Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Technicians (2)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	5%	5%	5%	0%

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

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Stormwater Utility Revenue	\$ 244,443	\$ 262,549	\$ 275,311	\$ 279,033	\$ 143,078	\$ 275,533	\$ 275,833	-1.15%
Total Stormwater Operating Revenue	244,443	262,549	275,311	279,033	143,078	275,533	275,833	-1.15%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits	\$ 85,696	\$ 96,996	\$ 88,183	\$ 92,263	\$ 57,521	\$ 86,141	\$ 109,895	19.11%
Administrative & General Expenses	74,441	85,567	23,525	25,598	27,099	31,870	72,438	182.98%
Maintenance Expenses	52,036	58,028	99,700	66,372	179,765	237,500	52,900	-20.30%
Debt & Capital Related Expenses	93,388	90,788	92,988	94,800	3,000	94,800	40,600	-57.17%
Total Stormwater Operating Expenses	305,562	331,380	304,396	279,033	267,386	450,311	275,833	-1.15%
Net Position - Beginnig of Year	\$ 2,132,753	\$ 2,152,191	\$ 2,163,828	\$ 2,177,602		\$ 2,177,602	\$ 2,002,823	
Change in Net Position	19,438	11,637	13,774	(0)		(174,778)	0	
Net Position - End of Year	\$ 2,152,191	\$ 2,163,828	\$ 2,177,602	\$ 2,177,602		\$ 2,002,823	\$ 2,002,823	
Total Net Position	\$ 2,152,191	\$ 2,163,828	\$ 2,177,602	\$ 2,177,602		\$ 2,002,823	\$ 2,002,823	
Net investment in capital assets	1,838,046	1,925,091	2,031,572	-		-	-	
Restricted for equipment replacement	-	-	-	-		-	-	
Restricted for pensions	-	10,403	-	-		-	-	
Unrestricted	314,145	228,334	146,030	-		-	-	

Fund 400 - Stormwater Utility Fund

Revenue Summary

Account Name		2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Stormwater Utility Revenue									
43305	Stormwater Fees	\$ 241,159	\$ 257,380	\$ 268,905	\$ 273,833	\$ 141,589	\$ 273,833	\$ 273,833	0.00% x
43405	Interest Income	1,859	4,915	6,406	4,700	1,489	1,700	2,000	-57.45%
43505	Miscellaneous Revenue	1,425	254	-	500	-	-	-	-100.00%
43600	Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Stormwater Utility Revenue		<u>244,443</u>	<u>262,549</u>	<u>275,311</u>	<u>279,033</u>	<u>143,078</u>	<u>275,533</u>	<u>275,833</u>	-1.15%

X = 0% rate increase for 2021

Fund 400 - Stormwater Utility Fund

Expense Summary

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Wages & Benefits								
40004-50110 Salary & Wages	\$ 55,142	\$ 62,218	\$ 60,008	\$ 61,149	\$ 39,333	\$ 59,000	\$ 69,404	13.50% (1)
40004-50120 FICA	4,059	4,789	4,976	5,131	3,087	4,630	6,288	22.56% (1)
40004-50121 Health Insurance Premium	15,923	15,133	17,470	19,908	11,314	16,971	26,665	33.94% (1)
40004-50122 Health Insurance Deductible	325	325	850	925	475	712	1,175	27.03%
40004-50123 Retirement Contribution	9,568	4,465	4,108	4,360	2,653	3,980	5,371	23.18% (1)
40004-50124 Group Life Insurance	116	123	161	179	104	156	209	16.71% (1)
40004-50125 Disability Insurance Premium	283	283	330	330	273	410	408	23.72% (1)
40004-50128 Uniform Allowance	281	281	281	281	281	281	375	33.45% (1)
40004-50999 GASB 75 Expense	-	9,379	-	-	-	-	-	0.00%
Total Wages & Employee Benefits	85,696	96,996	88,183	92,263	57,521	86,141	109,895	19.11%
Administrative & General Expenses								
40001-50126 Travel/Training/Meetings	\$ 844	\$ 1,089	\$ 1,108	\$ 1,129	\$ 212	\$ 300	\$ 1,163	3.08%
40001-50127 Membership Dues	43	34	164	166	153	153	166	0.00%
40001-50131 Software support	121	718	1,000	1,000	943	1,000	1,000	0.00%
40001-50132 Printing/Publishing/Copies	298	490	400	450	402	500	450	0.00%
40001-50133 Bank/Investment Fees	234	146	750	750	390	750	950	26.67% (2)
40001-50134 Utilities	1,229	1,240	1,300	1,300	534	1,300	1,300	0.00%
40001-50135 Telephone/Internet	456	602	536	630	178	375	630	0.00%
40001-50136 Office Supplies	98	216	150	225	216	350	250	11.11% (3)
40001-50137 Postage	440	380	375	1,127	903	1,127	1,268	12.51% (4)
40001-50138 Equipment/Copier Maintenance	93	23	150	75	35	75	75	0.00%
40001-50139 Building Maintenance	626	744	650	750	428	750	750	0.00%
40001-50144 Vehicle Maintenance	1,562	2,019	1,300	1,300	694	1,000	1,950	50.00% (3)
40001-50146 Gas & Oil	3,480	1,469	1,000	900	309	750	1,500	66.67% (3)
40001-50150 Licensing & Testing	64	27	60	60	-	60	60	0.00%
40001-50152 Locating Costs (Digger Hotline)	169	232	167	267	360	400	333	25.00% (3)
40001-50158 Garage Tools	136	80	150	225	33	200	300	33.33% (3)
40001-50202 Employee Assitance Program	-	-	-	-	105	105	120	100.00%
40001-50412 Insurance	6,829	6,107	6,610	7,029	9,675	9,675	7,029	0.00%
40001-50922 Contract/Consulting Services	5,190	14,362	1,790	1,850	7,543	8,000	5,480	196.22% (3)
40001-50923 Auditing	5,236	6,269	5,865	6,367	3,984	5,000	6,367	0.00%
40001-50403 Depreciation and Amortization	47,294	49,319	-	-	-	-	-	0.00%
40001-50924 Contingency	-	-	-	-	-	-	41,297	100.00%
Total Administrative & General Expenses	74,441	85,567	23,525	25,598	27,099	31,870	72,438	182.98%

Stormwater Utility Fund Expense Summary (cont.)

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Budget	8/31/2020 YTD	2020 Projected	2021 Budget	Budget % Change
Maintenance Expenses								
40002-50138 Equipment Maintenance	\$ 26,147	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	0.00%
40002-50365 Capital Projects & Purchases	20,229	22,041	67,700	33,372	142,873	200,000	19,900	-40.37% (5)
40002-50417 Stormwater Abatement	5,660	9,988	6,000	7,000	10,892	11,500	7,000	0.00%
Total Maintenance Expenses	52,036	58,028	99,700	66,372	179,765	237,500	52,900	-20.30%
Debt Service								
40003-50415 Principal Expense	\$ 80,000	\$ 80,000	\$ 85,000	\$ 90,000	\$ -	\$ 90,000	\$ 40,000	-55.56%
40003-50427 Interest Expense	13,388	10,788	7,988	4,800	3,000	4,800	600	-87.50%
Total Debt Service	93,388	90,788	92,988	94,800	3,000	94,800	40,600	-57.17%
Total Stormwater Utility Expenses	\$ 305,562	\$ 331,380	\$ 304,396	\$ 279,033	\$ 267,386	\$ 450,311	\$ 275,833	-1.15%

Significant Variances Explanation:

- (1) Wage and benefit increases due to addition of full time DPW employee and additional utility allocation for Administrator/Clerk salary.
- (2) Increase due to new FSA program administration costs.
- (3) Increase to account for historical expenditures.
- (4) Increase costs due to postage meter rental and for utility specific postage to mail quarterly bills
- (5) Includes allocations for the 2021 Road Project, televising, and Village Hall cameras and board room microphones.

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	Principal	Interest	Total
2021	420,546	157,420	577,966
2022	401,234	148,223	549,457
2023	304,506	140,029	444,535
2024	295,265	132,570	427,835
2025	285,000	140,533	425,533
2026	295,000	117,877	412,877
2027	295,000	110,256	405,256
2028	305,000	102,166	407,166
2029	305,000	93,846	398,846
2030	320,000	85,146	405,146
2031	325,000	75,995	400,995
2032	335,000	66,471	401,471
2033	340,000	56,564	396,564
2034	350,000	46,271	396,271
2035	350,000	35,652	385,652
2036	330,000	25,146	355,146
2037	295,000	15,346	310,346
2038	210,000	7,440	217,440
2039	80,000	3,105	83,105
2040	75,000	1,013	76,013

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
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

Purpose: Refunding old debt

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

* Levy Funded

Purpose: Joint Police radio purchase

2013A G.O. NOTE			
Year	Principal	Interest	Total
2021	110,000	3,190	113,190
2022	110,000	1,100	111,100
2023	-	-	-
2024	-	-	-
	<u>220,000</u>	<u>4,290</u>	<u>224,290</u>

* Levy Funded

Purpose: Capital Purchases

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2016A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Road reconstruction

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

* Stormwater Utility Funded

Purpose: Utility infrastructure upgrade

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2017A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Road reconstruction

2017A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Utility infrastructure upgrade

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2018A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Road reconstruction

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2019A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Road reconstruction

2019A G.O. CP Bonds			
Year	Principal	Interest	Total
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

Purpose: Utility infrastructure upgrade

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2020



2020A G.O. CP Bonds			
Year	Principal	Interest	Total
2021	65,000	29,350	94,350
2022	75,000	28,440	103,440
2023	70,000	27,428	97,428
2024	65,000	26,415	91,415
2025	70,000	25,403	95,403
2026	70,000	24,283	94,283
2027	70,000	23,093	93,093
2028	70,000	21,903	91,903
2029	75,000	20,558	95,558
2030	75,000	19,058	94,058
2031	75,000	17,558	92,558
2032	75,000	15,983	90,983
2033	75,000	14,333	89,333
2034	75,000	12,683	87,683
2035	75,000	10,939	85,939
2036	75,000	9,101	84,101
2037	75,000	7,264	82,264
2038	80,000	5,265	85,265
2039	80,000	3,105	83,105
2040	75,000	1,013	76,013
	<u>1,465,000</u>	<u>343,169</u>	<u>1,808,169</u>

* Levy Funded

Purpose: Road reconstruction

OUTSTANDING DEBT OBLIGATION BY FUND



TOTAL DEBT OUTSTANDING - 12/31/2020 GO Debt Principal & Interest

	Total	Levy	Storm	Water
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	217,440	186,990	-	30,450
2039	83,105	83,105	-	-
2040	76,013	76,013	-	-
Totals	5,978,616	4,528,784	40,600	1,409,232

2021 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	35,008	25,005	25,005	15,003	-	100,022
Village Administrator Totals	35,008	25,005	25,005	15,003	-	100,022
Finance/Treasurer						
Salary & Wages	19,764	8,784	8,784	6,588	-	43,919
Finance/Treasurer Totals	19,764	8,784	8,784	6,588	-	43,919
Clerk/Elections						
Salary & Wages	20,757	2,965	2,965	2,965	-	29,653
Clerk/Elections Totals	20,757	2,965	2,965	2,965	-	29,653
Court						
Salary & Wages	33,977	-	-	-	-	33,977
Court Totals	33,977	-	-	-	-	33,977
Police:						
Administrative Salaries	187,651					187,651
Patrol Salaries	467,635	-	-	-	-	467,635
Administrative Assistant Wages	21,056	-	-	-	-	21,056
Police Total	676,342	-	-	-	-	676,342

2021 Budget Personnel Wage Summary (cont.)

Personnel Wages - Allocation to Village Funds						
	<u>General Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>	<u>Library SR Fund</u>	<u>Total Wages</u>
Public Works:						
Salary & Wages	<u>53,648</u>	<u>43,248</u>	<u>43,248</u>	<u>43,248</u>	<u>-</u>	<u>183,393</u>
Public Works Total	53,648	43,248	43,248	43,248	-	183,393
Library:						
Salary & Wages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,782</u>	<u>63,782</u>
Library Total	-	-	-	-	-	63,782
Accumulated Totals	<u>\$ 839,496</u>	<u>\$ 80,003</u>	<u>\$ 80,003</u>	<u>\$ 67,805</u>	<u>\$ 63,782</u>	<u>\$ 1,131,089</u>

2021 Budget

Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Village Administrator:						
FICA	2,678	1,913	1,913	1,148	-	7,652
Health Insurance Premium	8,104	5,788	5,788	3,473	-	23,153
Health Insurance Deductible	350	250	250	150	-	1,000
Retirement Contribution	2,363	1,688	1,688	1,013	-	6,751
Group Life Insurance Premium	22	16	16	10	-	63
Disability Insurance Premium	110	79	79	47	-	314
Village Administrator Totals	13,627	9,733	9,733	5,840	-	38,934
Finance/Treasurer:						
FICA	1,512	672	672	504	-	3,360
Health Insurance Premium	10,419	4,631	4,631	3,473	-	23,153
Health Insurance Deductible	450	200	200	150	-	1,000
Retirement Contribution	1,334	593	593	445	-	2,965
Group Life Insurance Premium	100	44	44	33	-	222
Disability Insurance Premium	141	63	63	47	-	314
Finance/Treasurer Totals	13,956	6,203	6,203	4,652	-	31,013
Clerk/Elections:						
FICA	1,588	227	227	227	-	2,268
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	1,401	200	200	200	-	2,002
Group Life Insurance Premium	129	18	18	18	-	185
Disability Insurance Premium	-	-	-	-	-	-
Clerk/Elections Totals	3,118	445	445	445	-	4,455

2021 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	2,599	-	-	-	-	2,599	
Health Insurance Premium	5,650	-	-	-	-	5,650	
Health Insurance Deductible	300	-	-	-	-	300	
Retirement Contribution	2,293	-	-	-	-	2,293	
Group Life Insurance Premium	183	-	-	-	-	183	
Disability Insurance Premium	208	-	-	-	-	208	
Court Totals	11,235	-	-	-	-	11,235	
Police:							
FICA	55,299	-	-	-	-	55,299	
Health Insurance Premium	189,341	-	-	-	-	189,341	
Health Insurance Deductible	9,400	-	-	-	-	9,400	
Retirement Contribution	78,629	-	-	-	-	78,629	
Group Life Insurance Premium	712	-	-	-	-	712	
Disability Insurance Premium	2,651	-	-	-	-	2,651	
Safety & Uniform Allowance	4,000	-	-	-	-	4,000	
Police Total	340,033	-	-	-	-	340,033	

2021 Budget

Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	Total Benefits
Public Works:						
FICA	4,410	4,410	4,410	4,410	-	17,640
Health Insurance Premium	19,719	19,719	19,719	19,719	-	78,876
Health Insurance Deductible	875	875	875	875	-	3,500
Retirement Contribution	3,713	3,713	3,713	3,713	-	14,853
Group Life Insurance Premium	148	148	148	148	-	591
Disability Insurance Premium	314	314	314	314	-	1,256
Safety & Uniform Allowance	375	375	375	375	-	1,500
Public Works Total	29,554	29,554	29,554	29,554	-	118,216
Library:						
FICA	-	-	-	-	4,879	4,879
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	-	-	-	-	1,709	1,709
Group Life Insurance Premium	-	-	-	-	61	61
Disability Insurance Premium	-	-	-	-	-	-
Library Total	-	-	-	-	6,649	6,649
Accumulated Totals	\$ 411,523	\$ 45,936	\$ 45,936	\$ 40,491	\$ 6,649	\$ 550,535

2021 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible/FSA	Life	Disability	Clothing	Wages & Benefits
Village Administrator:												
Village Administrator/Clerk	100,022	-	-	100,022	7,652	6,751	23,153	1,000	63	314	-	138,956
Total	100,022	-	-	100,022	7,652	6,751	23,153	1,000	63	314	-	138,956
Finance/Treasurer:												
Finance Manager	43,919	-	-	43,919	3,360	2,965	23,153	1,000	222	314	-	74,933
Total	43,919	-	-	43,919	3,360	2,965	23,153	1,000	222	314	-	74,933
Clerk/Elections:												
Deputy Clerk	28,293	1,360	-	29,653	2,268	2,002	-	-	185	-	-	34,107
Total	28,293	1,360	-	29,653	2,268	2,002	-	-	185	-	-	34,107
Court:												
Court Clerk	31,291	2,687	-	33,977	2,599	2,293	5,650	300	183	208	-	45,212
Total	31,291	2,687	-	33,977	2,599	2,293	5,650	300	183	208	-	45,212
Police:												
Police Chief	99,251	-	954	100,206	7,666	11,774	23,270	1,000	131	314	500	144,860
Captain	88,400	-	850	89,250	6,828	10,487	23,270	1,000	111	314	500	131,759
Police Officer	77,939	6,235	1,499	85,674	6,554	9,158	23,153	1,200	41	314	500	126,594
Police Officer	77,939	6,235	924	85,099	6,510	9,158	23,270	1,200	84	314	500	126,135
Police Officer	77,939	6,235	849	85,024	6,504	9,158	23,153	1,200	77	314	500	125,930
Police Officer	77,939	6,235	1,499	85,674	6,554	9,158	23,153	1,200	53	314	500	126,605
Police Officer	77,939	6,235	1,269	85,444	6,536	9,158	23,153	1,200	45	314	500	126,350
Police Officer	77,939	6,235	1,269	85,444	6,536	9,158	23,153	1,200	48	314	500	126,353
Administrative Assistant	21,056	-	-	21,056	1,611	1,421	3,767	200	122	139	-	28,316
Total	676,342	37,411	9,116	722,869	55,299	78,629	189,341	9,400	712	2,651	4,000	1,062,902
Public Works:												
DPW Supervisor	70,330	5,450	-	75,780	5,797	5,115	23,153	1,000	304	314	375	111,839
Service Worker	54,399	5,457	-	59,856	4,579	3,672	23,153	1,000	135	314	375	93,083
Service Worker	48,265	2,833	-	51,098	3,909	3,258	9,417	500	32	314	375	68,903
Service Worker	41,600	2,250	-	43,850	3,355	2,808	23,153	1,000	120	314	375	74,975
Total	214,593	15,991	-	230,584	17,640	14,853	78,876	3,500	591	1,256	1,500	348,800
Library:												
Library Director	25,320	-	-	25,320	1,937	1,709	-	-	61	-	-	29,027
Librarian	9,355	-	-	9,355	716	-	-	-	-	-	-	10,070
Library Assistant	6,416	-	-	6,416	491	-	-	-	-	-	-	6,906
Library Assistant	7,052	-	-	7,052	540	-	-	-	-	-	-	7,592
Youth Librarian	8,488	-	-	8,488	649	-	-	-	-	-	-	9,138
Library Assistant	7,151	-	-	7,151	547	-	-	-	-	-	-	7,698
Total	63,782	-	-	63,782	4,879	1,709	-	-	61	-	-	70,431
Accumulated Totals	1,158,242	57,449	9,116	1,224,806	93,698	109,203	320,174	15,200	2,017	4,744	5,500	1,775,341

2021 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	35%	25%	25%	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%
Service Worker	25%	25%	25%	25%	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*	\$ 6,488	\$ 2,920	\$ 1,298	\$ 1,298	\$ 973
Administrator	Membership Dues*	970	437	194	194	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	2,000	1,000	400	400	200
Finance	Training/Travel/Meetings	1,235	618	247	247	124
Finance	Membership Dues	200	100	40	40	20
Village Hall	Postage	2,871	718	1,268	1,268	1,268
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	5,000	3,250	750	750	250
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*	10,000	5,000	2,000	1,500	1,500
Public Works	Garage Tools	2,000	1,100	300	300	300
Public Works	Vehicle Materials & Maintenance*	13,000	7,150	2,600	1,950	1,950
Public Works	Locating Costs (Digger Hotline)	1,000	-	333	333	333
Insurance	Insurance (excludes SIF deductible)	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*	20,000	1,000	2,000	7,000	5,000
Contracted Services	Website Hosting	600	420	90	60	30
Contracted Services	Employee Assistance Program	1,200	840	240	240	120
Totals		<u>\$ 221,262</u>	<u>\$ 104,561</u>	<u>\$ 42,760</u>	<u>\$ 39,256</u>	<u>\$ 29,691</u>

* Denotes allocation change from 2020 to 2021

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%	45%	20%	20%	15%
Administrator	Membership Dues*	100%	45%	20%	20%	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%	50%	20%	15%	15%
Public Works	Garage Tools	100%	55%	15%	15%	15%
Public Works	Vehicle Materials & Maintenance*	105%	55%	20%	15%	15%
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%	5%	35%	35%	25%
Contracted Services	Website Hosting	100%	70%	15%	10%	5%
Contracted Services	Employee Assistance Program	100%	50%	20%	20%	10%

* Denotes allocation change from 2020 to 2021

Deposits and Investments

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

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

Capital Assets

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

Balanced Budget Definition

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

Fund Balance

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

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

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

FEE SCHEDULE



<u>License/Permit/Fee Type</u>	<u>Amount</u>	<u>Notes</u>
Special Plan Commission Meetings	\$200.00	
Statement of Real Property Status/Code Compliance Letter	\$50.00	per property
Insufficient Funds Checks	\$50.00	
Record Copies		
a) Black/White printed copies	\$0.25	per page
b) Color printed copies	\$0.50	per page
c) CD/DVD burned copy	\$15.00	per disc
Life Safety/Protective Services:		
Ambulance Transport Fee	\$1,000.00	
Ambulance Supplies:		
a) Oxygen	\$65.00	
b) Defibrillator	\$225.00	
c) Spinal Immobilization	\$125.00	
d) Vehicle Extraction	\$500.00	
Ambulance Mileage Fee: (per loaded mile)	\$20.00	
BLS on scene care	\$250.00	
Car Fire & Spills (non-hazardous materials)	\$500.00	
Life Safety Permit		
a) Fire Alarm System per Control Panel	\$275.00	
b) Fire Alarm System Manual Pull stations & Initiating Devices (including: smoke, heat, flame, ionization, photo-electric, water flow devices, & all monitoring or supervisory devices)	\$65.00 up to three (3) devices + \$15.00 for each additional device	
c) Witness Final Acceptance Tests for fire protection and alarm systems	\$80.00 per hour	2-hour minimum
d) Site Inspection of Fire Protection Systems during installation [Fire Protection Systems cannot be concealed prior to inspection]	\$80.00 per hour	2-hour minimum

FEE SCHEDULE



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

FEE SCHEDULE



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

FEE SCHEDULE



Park and Recreation Fees:		
Softball Team Registration Fee (includes player fees)	\$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	
Horseshoe Team Registration Fee		
a) Individual Player Fees:	\$20.00	
Community Building Rental		
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



BUILDING CODE PERMITS		
ADMINISTRATIVE FEE	40% of the TOTAL PERMIT FEE is added	
Penalty for Not Obtaining Permit(s)	DOUBLE FEES are charged if work is started	
Zoning Permit		
Residential (1 and 2 Family & Multi-Family Units)		
a) New Dwelling	\$100.00	Plus 40% Admin Fee
b) Additions and Alterations	\$70.00	
c) Accessory Building, Fences, and Pools	\$45.00	
Commercial/Industrial		
a) New Building	\$180.00	Plus 40% Admin Fee
b) Additions and Alterations	\$120.00	
c) Change in Occupancy	\$150.00	
Sign Permit (+ zoning permit)	\$75.00 base fee + \$1.00 per sq. ft. of sign face per sign	Plus 40% Admin Fee
Wind Energy Systems	\$100.00	
Wireless Telecommunications Structure Location Permit Application	\$150.00	
a) Wireless Telecommunications Annual Structure Permit	\$100.00	
Fence Permit (+ zoning permit)	\$50.00	
Swimming Pool Permit (+ zoning permit)	\$75.00	
Driveway Permit (+ zoning permit)	\$50.00	

FEE SCHEDULE



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

FEE SCHEDULE



Commercial/Industrial and Residential (3 or more) Units:		
New Structure or Addition (+ zoning permit)		\$250 minimum permit fee for items a) through h) Plus 40% Admin Fee
a) Multi-Family Residential, Motels, CBRF, Daycare	\$0.25/sq. ft.	
b) Mercantile, Restaurant, Tavern, Assembly Halls, Churches, Offices	\$0.25/sq. ft.	
c) Schools Institutional, Hospitals	\$0.27/sq. ft.	
d) Manufacturing or Industrial (offices to follow fees in b. above)	\$0.22/sq. ft.	
e) Vehicle & Small Engine Repair, Parking & Storage, Auto Body	\$0.27/sq. ft.	
f) Warehouse, Mini-Warehouse, Building Shells* for Multi-Tenant Buildings	\$0.15/sq. ft.	
g) Build-Out*	See above fees	
h) Special Occupancies (outdoor pools, towers, tents, etc.)	\$0.15/sq. ft.	Plus 40% Admin Fee
Erosion Control	\$225.00 for the first acre then \$115.00 per acre thereof	
Remodel	\$13.00 per \$1,000 pf project valuation (\$130.00 minimum)	
Occupancy Permit (per unit)	\$150.00	
Plumbing	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement & Misc. Items	\$13.00 per thousand of plumbing project valuation (\$75.00 minimum)	
Electrical	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement and Misc. Items	\$13.00 per thousand of electrical	
HVAC	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	
a) Replacement and Misc. Items	\$13.00 per thousand of HVAC project valuation (\$75.00 minimum)	
Commercial Plan Review	Certified Municipality per COMM 2.31	
Fire Suppression Systems	\$50.00 base fee + \$0.05 per sq. ft. (\$75.00 minimum)	Plus 40% Admin Fee
Early Start Permit (footings and foundations)	\$250.00	
Razing Fee	\$125.00 for the first 1,000 sq. ft. of floor area + \$70.00 per 1,000 sq. ft. of	
Other	\$80.00 minimum	

FEE SCHEDULE



Miscellaneous Permit/Inspection/Review/License Fees:		
Minimum Permit Fee	\$50.00 + Admin Fee	
Re-Inspection Fee	\$50.00 + Admin Fee	each
Failure to Call for Inspection	\$50.00 + Admin Fee	each
Planned Unit Development	\$300 + Actual legal/engineering costs	
Conditional Use Permit Application	\$300.00	
Re-Zoning Requests	\$300.00	
Appeal to the Board of Appeals	\$250.00	
Variance Request	\$350.00	
a) Variance Request (after project is complete)	\$500.00	
Surveys & Plats		
a) Certified Survey Map	\$100.00 + Village Expense	
b) Preliminary Plat	\$300.00 + Village Expense	
c) Final Plat	\$500.00 + Village Expense	
Storage Tank Permit	\$150.00 + Village Expense	
Property Maintenance Hearing at Village Board	\$100.00	
Rooming House License	\$100.00 Annually + \$20.00 per room	

GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

CDA: Community Development Authority

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

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

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

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

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

GLOSSARY OF TERMS



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

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

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

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

DPW: Department of Public Works

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

DNR: Wisconsin Department of Natural Resources

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

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

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

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

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

FEMA: Federal Emergency Management Agency

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

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

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

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

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

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

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

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

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

GENERAL OBLIGATION BONDS/NOTES: Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds is 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