



VILLAGE OF **BUTLER** EST. 1913

2024 ANNUAL BUDGET

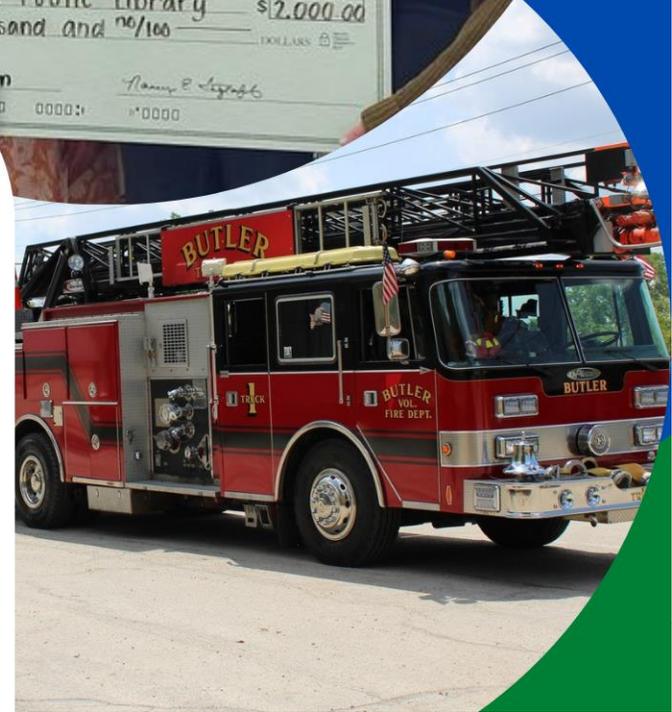


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President Kasdorf and the Village Board of Trustees,

I present to you the Village of Butler 2024 budget. This past year was a year of change and challenges for both the nation, the state, and our village. As we near the end of this calendar year, it is important to stop and reflect on the issues that had a profound impact on all of our lives and on our community.

Although inflation eased somewhat, falling from over 7% a year ago, it settled between 3% and 4% for most of this year. While this was a step in the right direction, it did little to ease the financial squeeze being put on our residents' and local businesses' pocketbooks and the Village's finances. Inflation has only exacerbated the problem brought on by State imposed levy limits, which continue to hamstring local governments' ability to deliver the critical services both in the short and long term. While this budget does not impose any reduction in services, it will become difficult in the near future to continue to do so.

The State government has added to the financial woes of local governments by stripping local governments of revenues they have long relied on and chipping away local control of their finances and their authority to regulate. In the shared revenue bill passed by the State Legislature and signed by the Governor earlier this year, personal property taxes are slated to be eliminated after this year's tax bills. The State will "backfill" this lost revenue through deposits into municipal bank accounts in July of every year, however the amount of personal property tax revenue will be frozen at 2024 amounts. This means all future revenue payments will be received at the 2024 rate. This effects Butler more than other municipalities due to the large amount of our tax base that is personal property and the smaller nature of our municipality. In addition, the State impeded local government's control of licensing this year by allowing the Department of Revenue to create a statewide operator's license (also known as a bartender's license). While this change does not fully take away the ability of local governments to issue these licenses, it creates confusion when it comes to regulating who is authorized to sell alcohol and takes control away from local governments, control that they have had for decades. Our Police Department will now need to be familiar with what the State's license looks like and the local government's license. Furthermore, the Clerk's office will not be able to accurately track the number of bartenders a premise has on staff and the standards for granting an operator's license may be different as the statutes leave room for interpretation when it comes to matters such as what classifies as a "habitual law offender."

It should be noted, that several positive changes deserve to be acknowledged. The previously mentioned revenue bill was one, few would have expected to pass even a few years ago. While this bill had its problematic areas as detailed above, this change brought a critical lifeline to many struggling local governments. This bill increased the amount of state shared revenue given to towns, villages, and cities in the State while also tying that aid to a tenth of a percent of the State sales tax. This means that as the State's economy grows and sales tax revenue increases, so will the funds received by local governments. In 2024, the Village is slated to get \$60,000, which will help the Village's ability to continue to offer services and competitive wages for staff.



The Village saw development with several prominent businesses in Butler performing relatively large scale internal and external remodels along with expansions. Other businesses have come forward to discuss future redevelopment plans. To help facilitate and attract this development, Village staff has begun to look at zoning code revisions going into next year.

For the first time in our Village's history, the Police Department is at its highest staffing level with 9 sworn officers, along with the development of a Police Specialist position which was awarded to one of the officers in September. The police have continued their dedication to public safety through increased traffic enforcement, investigation capacity, quality police work, and responding to an ever-increasing volume of calls for service.

The 8th year of the 20-year Capital Improvement Project took place this year with the remaining alleyways north of Hampton Avenue being reconstructed and a stormwater project being completed for the Village's MS4 permit. Due to our borrowing capacity limitations, this year we used fund balance to pay for the project. The Village will resume road construction borrowing in 2024 by targeting the road, water, and sewer infrastructure along Fairmount and Cameron Avenues and between the streets on 125th and 126th.

The Village's budget is designed to reflect long term trends in revenues and expenditures along with factoring in inflationary pressures, current needs, and fiscally conservative revenue forecasts. I am very happy to say though, despite the current financial conditions, the 2024 budget continues to fully fund every department and allows for the continued high level of service expected by our community.

The 2024 budget, as in prior years, is presented in a simple line format and includes an overview of each department, including a department description, explanation of department services, budget impact and changes, staffing information, and a justification section for specific expense line items. This document also contains several appendices including 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 with known activities throughout the year (grant award, non-reoccurring expense, etc).

Organizational Goals for 2024 and Beyond

- 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.
- Retain the talented employees currently employed by the Village and attract and hire top level talent when an opening does occur.
- Improve communication with the community including advertising for library and community events.
- Assist, where possible, the growth of public programming in the Village through the library and community events committee.
- Zoning code revisions
- Updates for employee handbook
- Strengthen relationships with business community
- Improve our permitting application process to reduce turnaround times and increase public awareness and knowledge regarding the permitting process and what needs a permit.
- Explore property tax alternatives-develop sustainable funding sources
- Explore ways to recruit community members to join Village committees
- Implement Succession Planning in the Public Works Department
- Carrying out 4 Successful Elections

2024 Budget Assumptions and Significant Impacts

- Allowable property tax levy increases for net new construction of 0.140% or \$2,589
- State Shared Revenue increased \$59,573 or 138%
- State Transportation Aids increased \$13,153 or 4.83%
- The Village is receiving roughly \$60,000 in expenditure restraint monies from the State.
- Significant capital purchases are included in the 2024 budget including handgun and rifle purchase, a Vacall box replacement, tree management, wayfinding signage and leak detection equipment.
- Increased funding for the Butler Volunteer Fire Department in the amount of 7% to help increase wages and replace needed gear.
- Health insurance cost increase of 10.5% for 2024. The Village pays 88% of the monthly premium while the employee pays 12%.
- Wisconsin Retirement System (WRS) mandated retirement contribution increased slightly to 6.90% from 6.80% for the employee contribution and the employer contribution for general employees. The employer contribution for protective services increased to 14.32%.
- No storm and water rate increases anticipated at this time for 2024. Slight sewer rate increase expected for local rates.

- The Village's assessed value for 2023 increased to \$251,142,450, an increase of \$1,649,770.
- The property tax rate is slated to increase by 35 cents to \$9.80 per thousand dollars of assessed value. The tax increase results in an increase of approximately \$57 per household in the Village.
- The total 2024 General Fund Budget is \$2,642,580, a 7.32% increase or a \$180,351 increase. This is due to an increase cost in services and goods.

The 2024 budget calls for a 3.75% increase in property tax rates which is right in line with the current inflation rate. It is important to remember that this is only the second year of the levy increase to fund the 9th police officer position. The Village Board and staff have and will continue take a fiscally conservative approach to our annual budgeting process, while ensuring that the services residents have come to expect are efficiently provided.

As always, Village Administration is thankful for our dedicated staff for their outstanding work in producing the 2024 Budget. Their hard work to overcome financial constraints, preserve tax payer dollars and high level of service is to be applauded.

Respectfully Submitted,



Benjamin Hubrich

Village Administrator/Clerk



Village Board of Trustees

Paul Kasdorf	Village President
Bill Benjamin	Village Trustee
Michael Bates	Village Trustee
Tom Sardina	Village Trustee
Mark Holdmann	Village Trustee
Patricia Tiarks	Village Trustee
Brad Meyer	Village Trustee

Administrators

Benjamin Hubrich	Village Administrator/Clerk
David Wentlandt	Chief of Police
Jim Bremberger	Public Works Supervisor
Genavieve Danes	Library Director
Padrick Dunn	Assistant Village Administrator
Candice Green	Deputy Clerk
Charlene Benjamin	Library Board President
Pete Zoulek	Fire Chief
Paul Alexy	Village Attorney
Ricky Negley	Municipal Judge

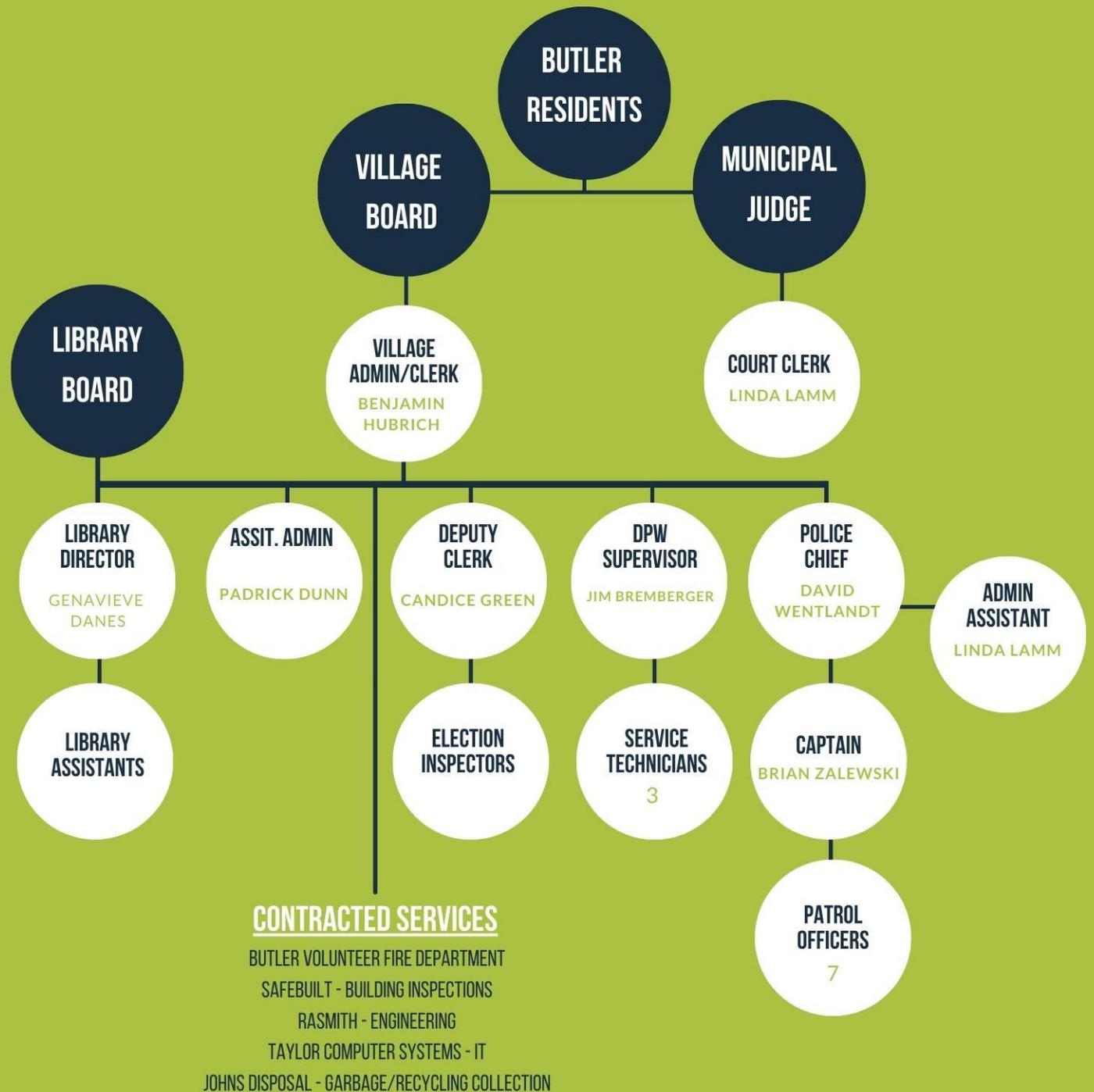
VILLAGE ORG CHART

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.

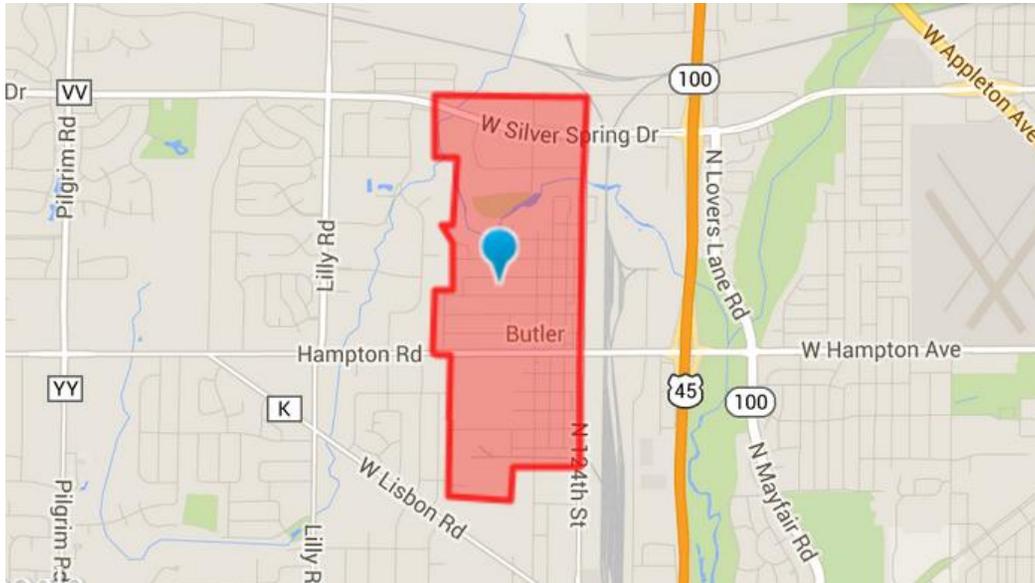
The residents of Butler also elect the Municipal Judge.

All other positions are appointed.

BUTLERWI.GOV



LOCATION

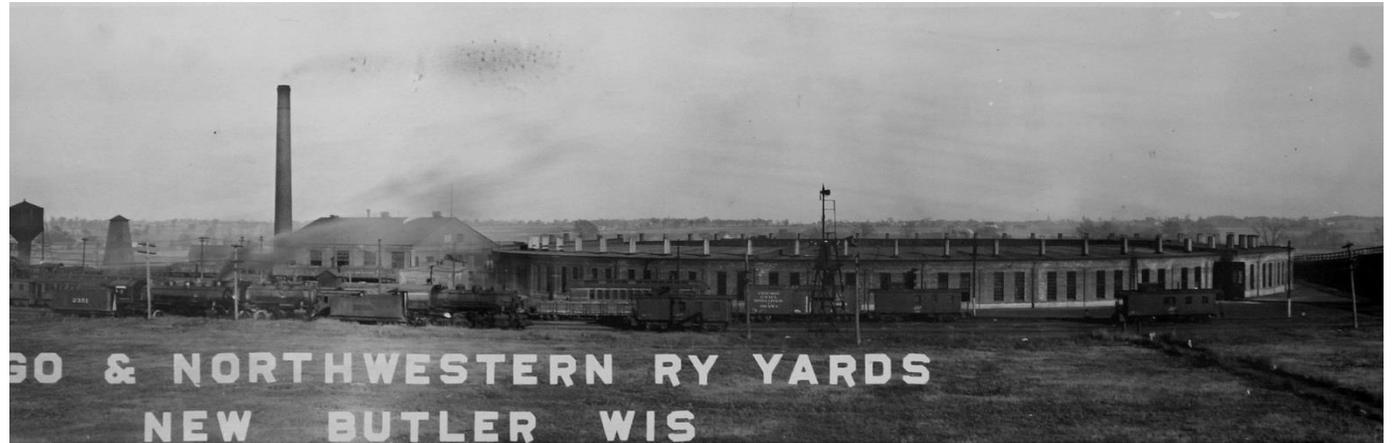


Butler is located in Waukesha County just blocks west of Interstate 45. Located on .79 square miles, the Village is bordered on the southwest by the City of Brookfield, on the southeast by the City of Wauwatosa, on the east by the City of Milwaukee, and on the north by the Village of Menomonee Falls.

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: 1,787

Population by Gender:

- **Male:** 52.49%
- **Female:** 47.51%

Number of housing Units (%):

- **Owner-occupied:** 47.7%
- **Renter-occupied:** 53.4%

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%
- **20 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:** \$26,786

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: \$162,500

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

Top Taxpayers

Business/Owner Name	Type of Business	Assessed Valuation
Sreit North 132 nd LLC	Multi-tenant/Commercial	\$7,500,000
Hampton Regency	Multi-Family Residential	\$5,600,000
WIS-Pack Foods (Cargill)	Food Processing	\$5,124,900
Milwaukee Insulation	Commercial	\$5,120,200
Western States Envelope Company	Paper Manufacturing	\$4,434,000
Lafayette Building, LLC	Multi-tenant/Commercial	\$3,500,000
Butler Square	Multi-Family Residential	\$3,328,000
Reis Graphics	Commercial Printing	\$2,036,200
Goodyear Commercial Tire	Commercial/Retail	\$1,875,000
Kwik Trip	Retail/Fueling Station	\$1,825,900

Top Employers

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

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

The Village is organized into six separate departments; Public Works (Streets, Water, Sewer & Sanitation), Administrative Services, Parks & Recreation, Library, Police and Fire. These departments, in cooperation with the Village Administrator's office, carry out the policy of the Village Board and the business of the Village. A separate board administers the Village Library. The Butler Volunteer Fire Department is a private corporation solely funded by the Village of Butler. This entity delivers fire and EMS services throughout the Village as well as Fire Inspection services. The Village Board authorizes aggregate expenditure amounts annually.

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

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

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Butler
Wisconsin**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

For the eighth, 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, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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

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PERFORMANCE MEASUREMENT PROGRAM

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

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

2023 represents the 8th 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

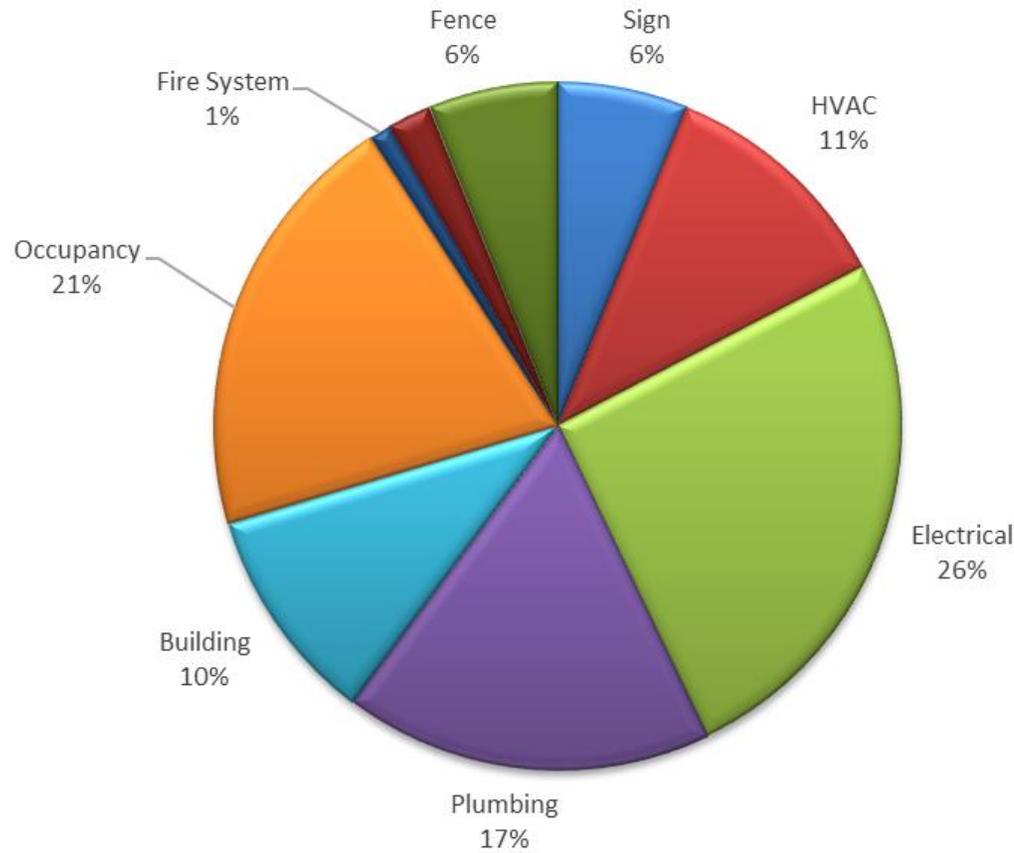
Improve



The Administration Department includes the offices of Village Administrator, Clerk, Treasurer/Assistant Village Administrator, 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).

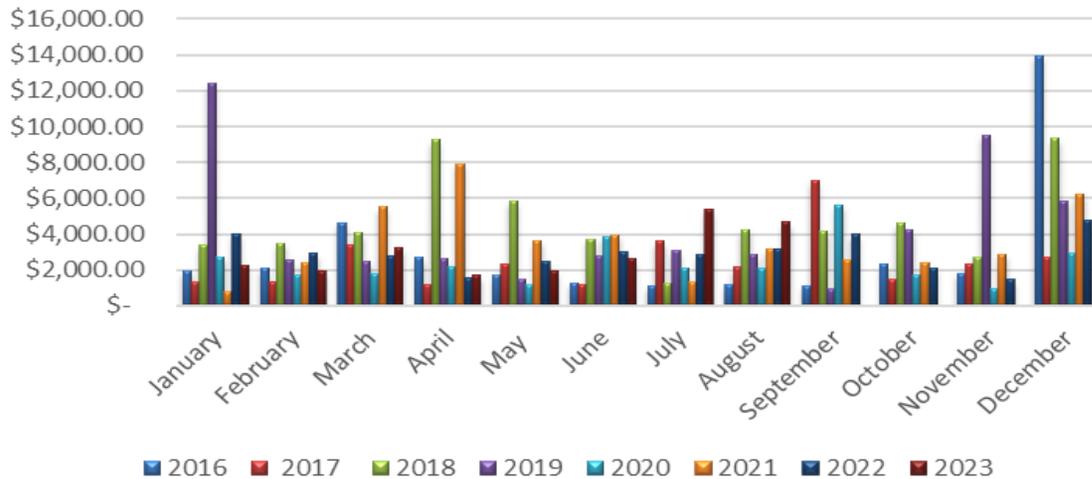
This data will be used to quantify the productivity of administrative staff and identify whether the priorities of each office meet the needs of our stakeholders. Example, if we see a steady increase in the number of building permits issued per month, and we have limited office hours, we may need to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

2023 Building Permits Issued (Jan- Aug)



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 Permit Revenue By Month 2016 - 2023



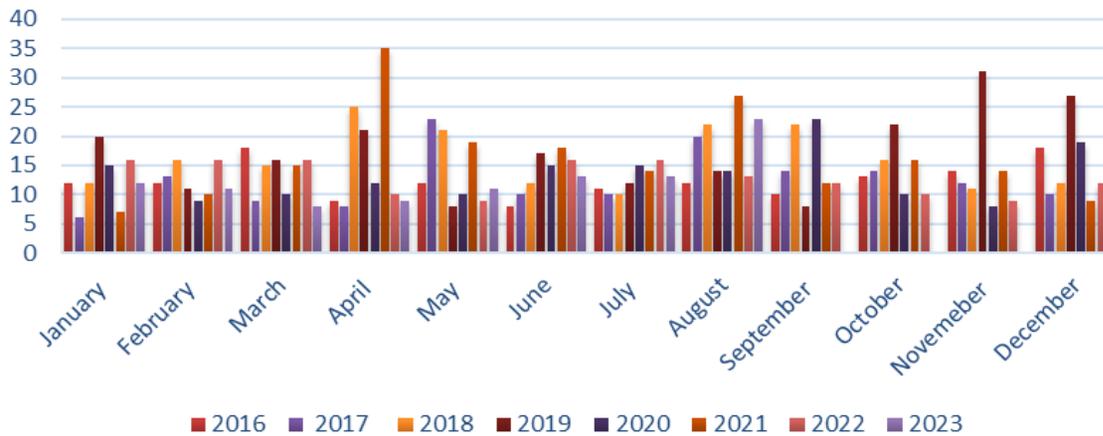
The Village's building inspection firm, SafeBuilt retains 80% of all permit revenue, with the Village retaining the remaining 20% plus an administrative fee.

In 2022, the Village saw a decrease in permit volume and building permit revenue with the number of permits issued falling to their lowest levels since 2017.

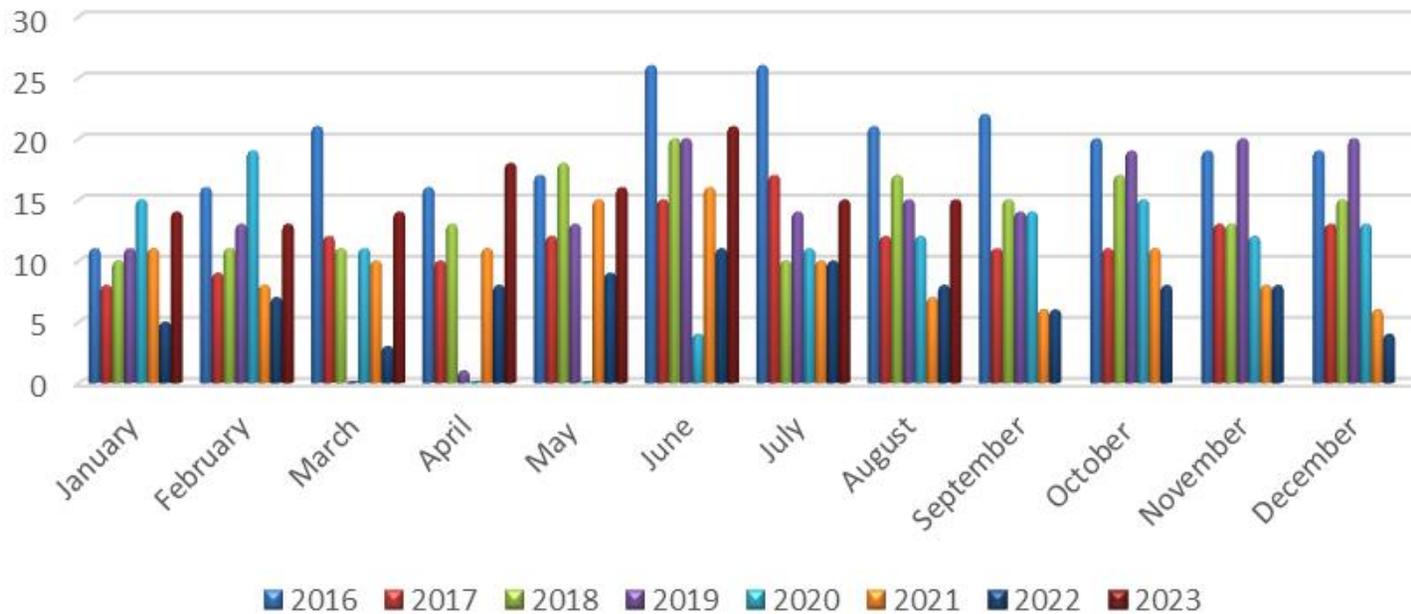
In 2023, we are continuing to see a decline in permit volume, but a stabilization of permit revenue, helped by the Flexo-Graphics expansion and TVJ Masonry remodel.

The Village continues to pursue enforcement of work being done without permits, and double charging those permits who started work early. That enforcement has resulted in additional revenues and permits that would have otherwise, not be recognized.

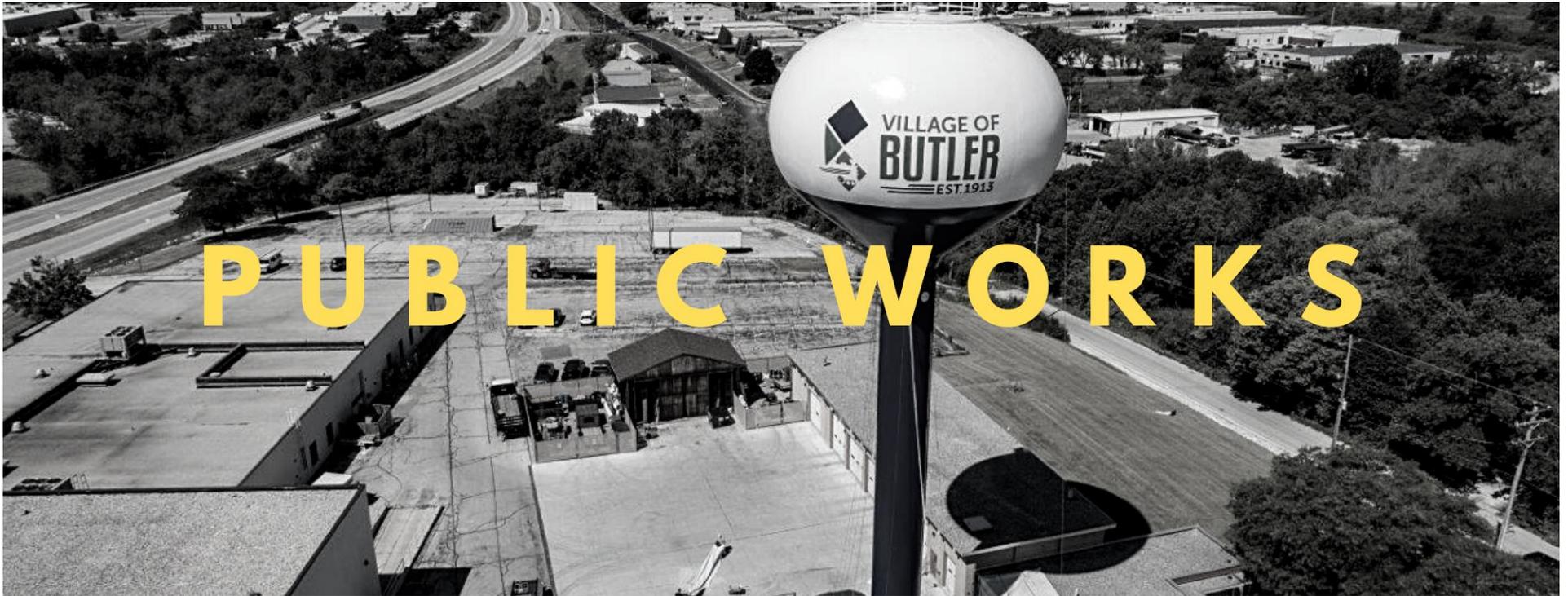
Building Permits Issued By Month 2016 - 2023



Community Building Rentals By Month 2016 - 2023

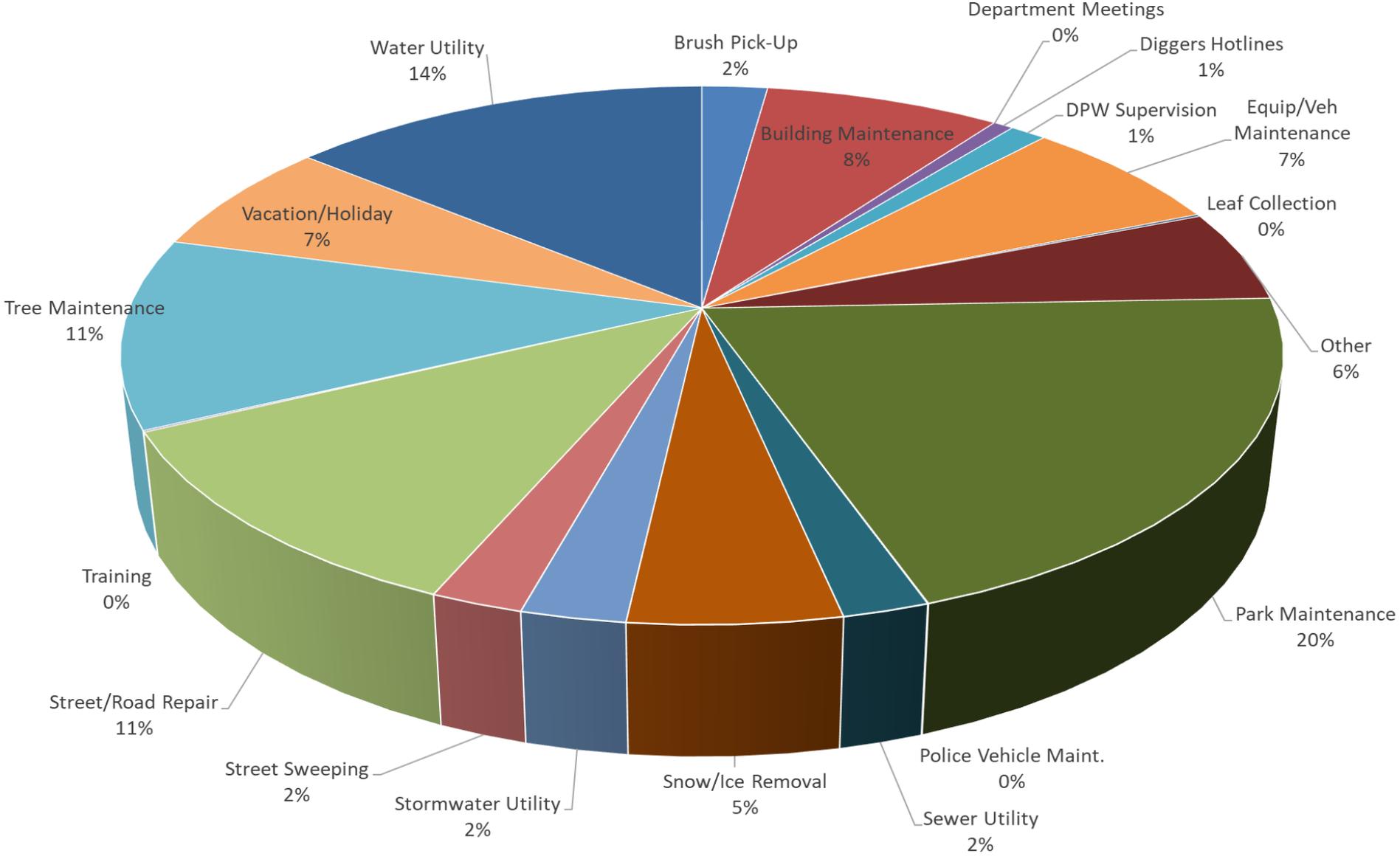


Community Building rentals increased in 2023 resulting with numbers reaching pre-pandemic levels. In late 2022, the Village Board acted to raise the rental fee for the building while cutting the deposit required. This has not seemed to have negatively impacted the number of rentals. Due to that increase in the rental fees, the Village has seen a great increase in Community Building Revenue, with 2023 expected revenues exceeding budgeted amounts in June. Thus far in 2023, the Community Building rentals have brought in over \$23,000 in revenue.

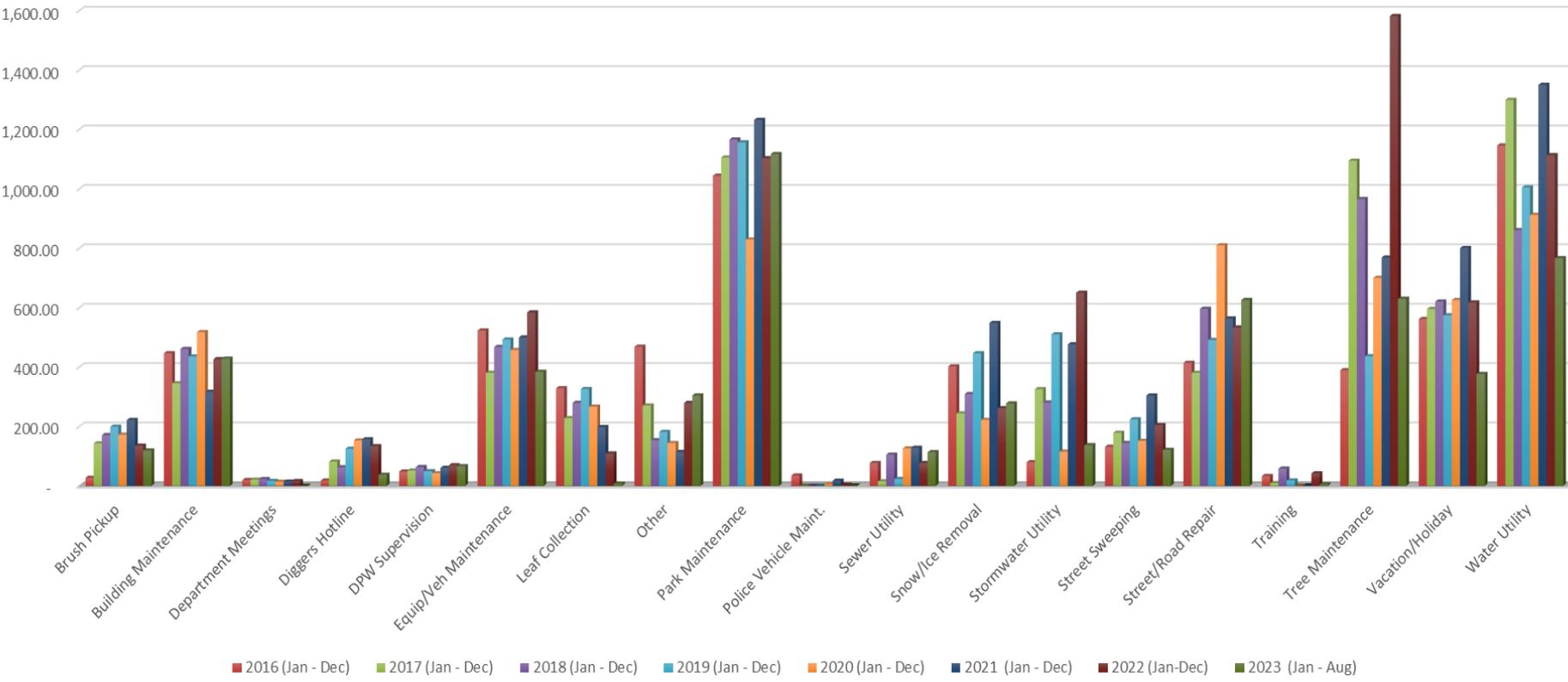


In the Public Works Department, we track hours per operation for both regular and overtime hours for all four full time employees. By tracking hours, we are able to determine where the crew's time is being spent and whether that operation is an effective use of time. The data we collected in 2023 is for January 1 – August 31 and is shown below. The data shows that the majority of the time is spent on tree maintenance, park maintenance, and the utilities. This makes sense as these tasks are the largest and most frequent ones the department encounters due to the longer seasons of these tasks compared to others.

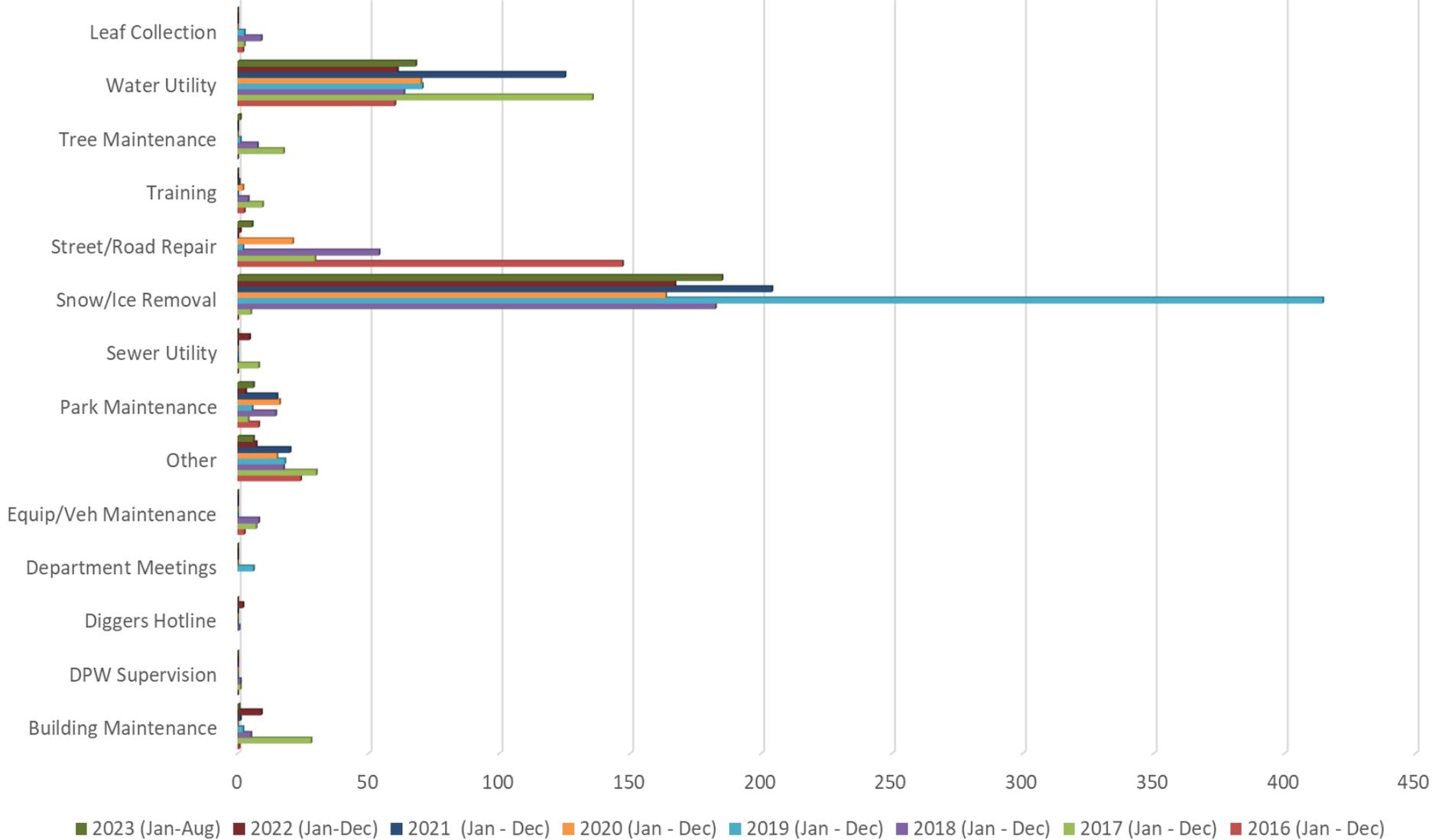
2023 DPW REGULAR HOURS BY FUNCTION JAN-AUG



2016 - 2023 Public Works Regular Hours

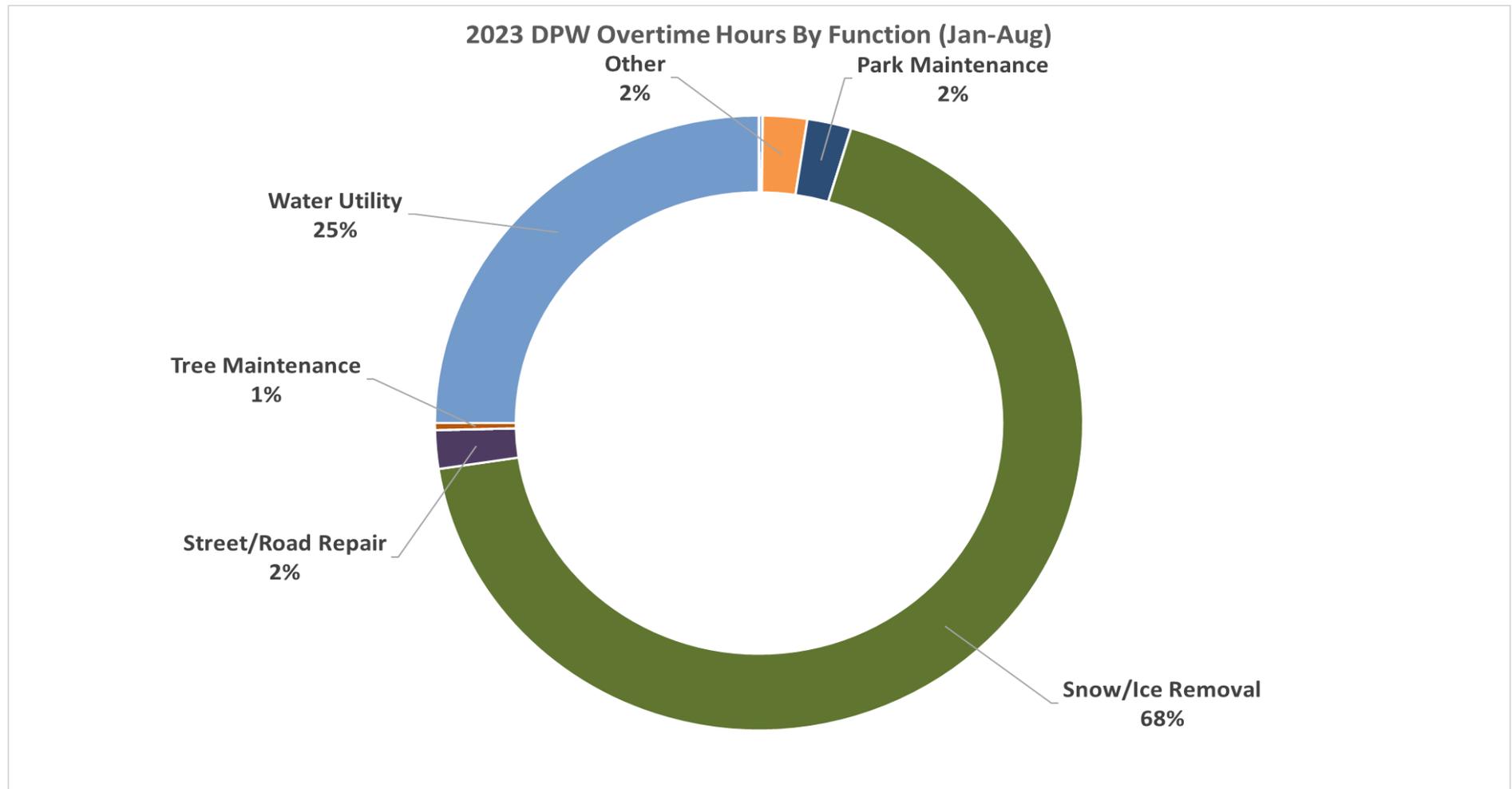


2016 - 2023 Public Works Overtime Hours

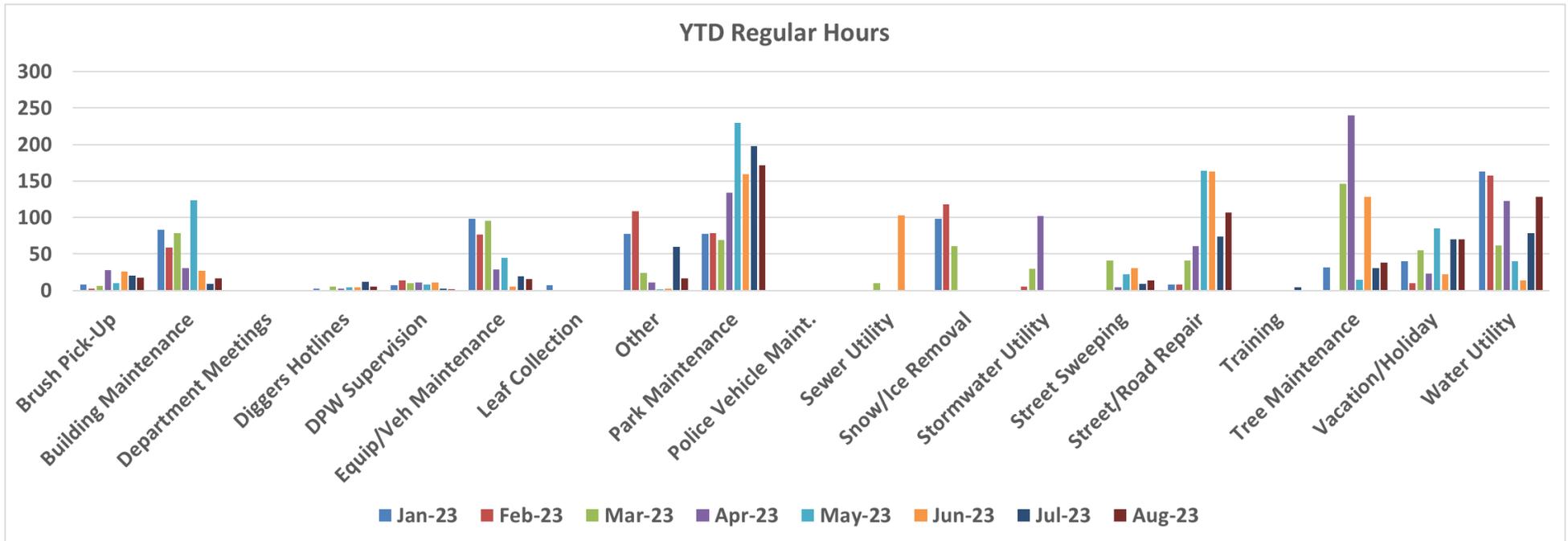


As expected, the majority of overtime hours are related to snow and ice removal. Unfortunately, we cannot schedule the snow to fall during the work day, so many times the DPW crew work late nights and early mornings to ensure that the roads are clear and safe for travel. In 2023, the percentage of overtime spent on snow clearing increased by 8 percentage points. The second highest overtime dedication was to the water utility as the Village experienced several large water main breaks during the year.

This time dedication is also increased, due to the DPW involvement in the oversight and some utility related projects in coordination with the Road Improvement Project. This will be an annual use of overtime for the foreseeable future due to the 20-year road CIP program. 2023 overtime hours have been consistent with prior years, however they are on the higher end of the range.



As was described above, the Water Utility, tree maintenance, and park maintenance account for the largest allocation of regular hours from year to year. This information is helpful in budgeting and allocating salaries amongst the General Fund and Utility Funds. As you can see below, hours devoted to certain task categories stay relatively steady throughout the year. Examples of that are park maintenance and building maintenance. Others have busy times and then slow times. Obvious examples are brush pick-up and snow and ice removal.





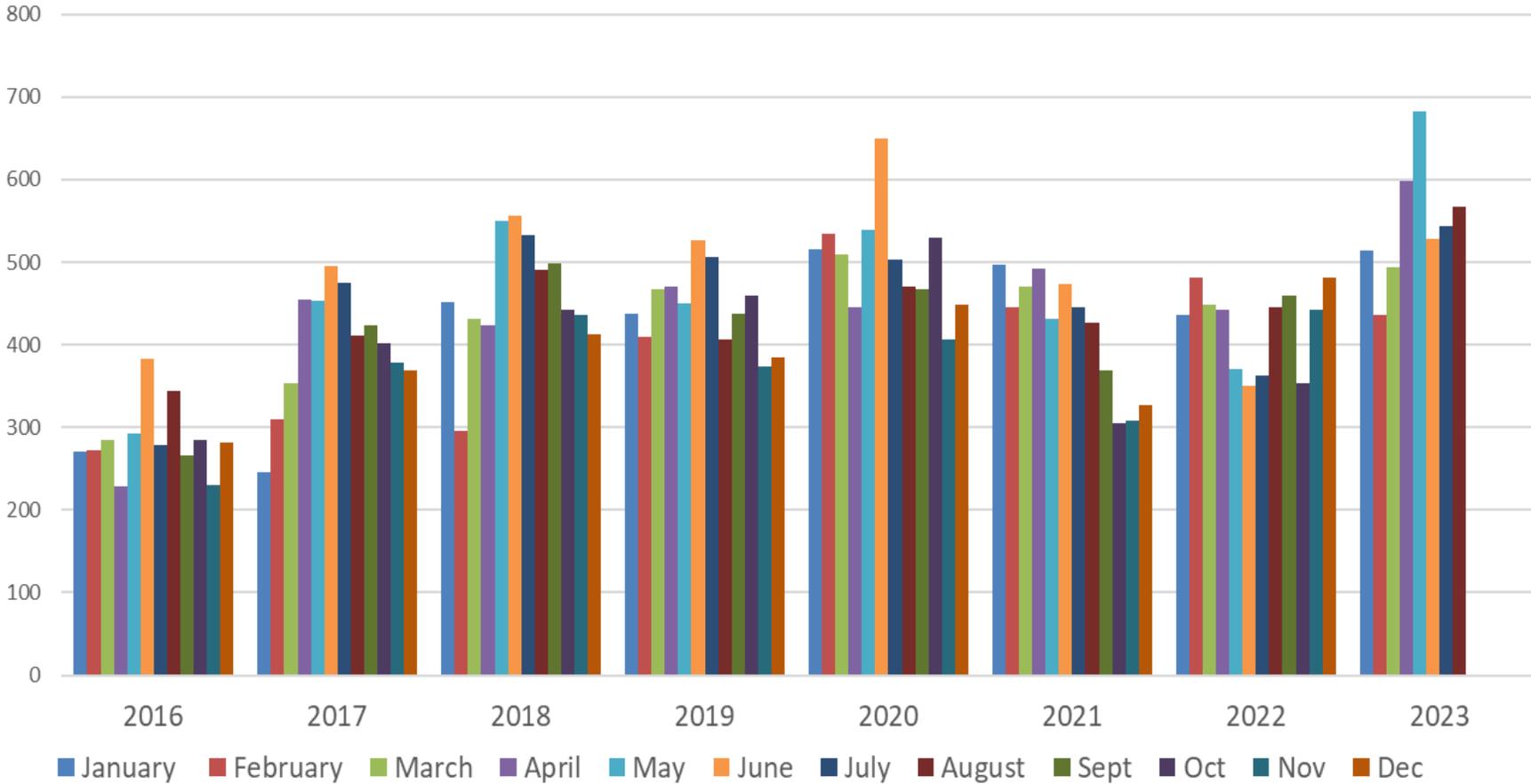
The Police and Municipal Court Departments track information related to citizen contacts, citations issues, overtime hours allocated, miles patrolled, fuel consumption and court dockets. This information helps track potential trends in criminal activity, productivity of officers, and staffing needs.

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

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

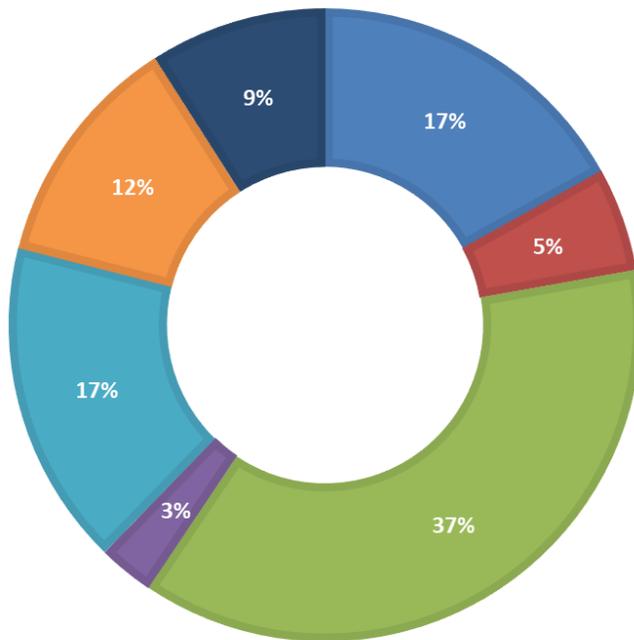
From January to August 2023, there were 4,363 calls for service. This includes both officer generated and dispatch calls for service. During this same time period in 2022 there were 3,337, in 2021 there were 3,683, in 2020 there were 4,164, in 2019 there were 3,676, in 2018, there were 3,731 calls for service, and in 2017, 3,197 calls. Demand for service and length of time spent responding to individual calls continues to increase.

Calls for Service 2016 - 2023 YTD



2023 POLICE OVERTIME HOURS BY FUNCTION JANUARY - AUGUST

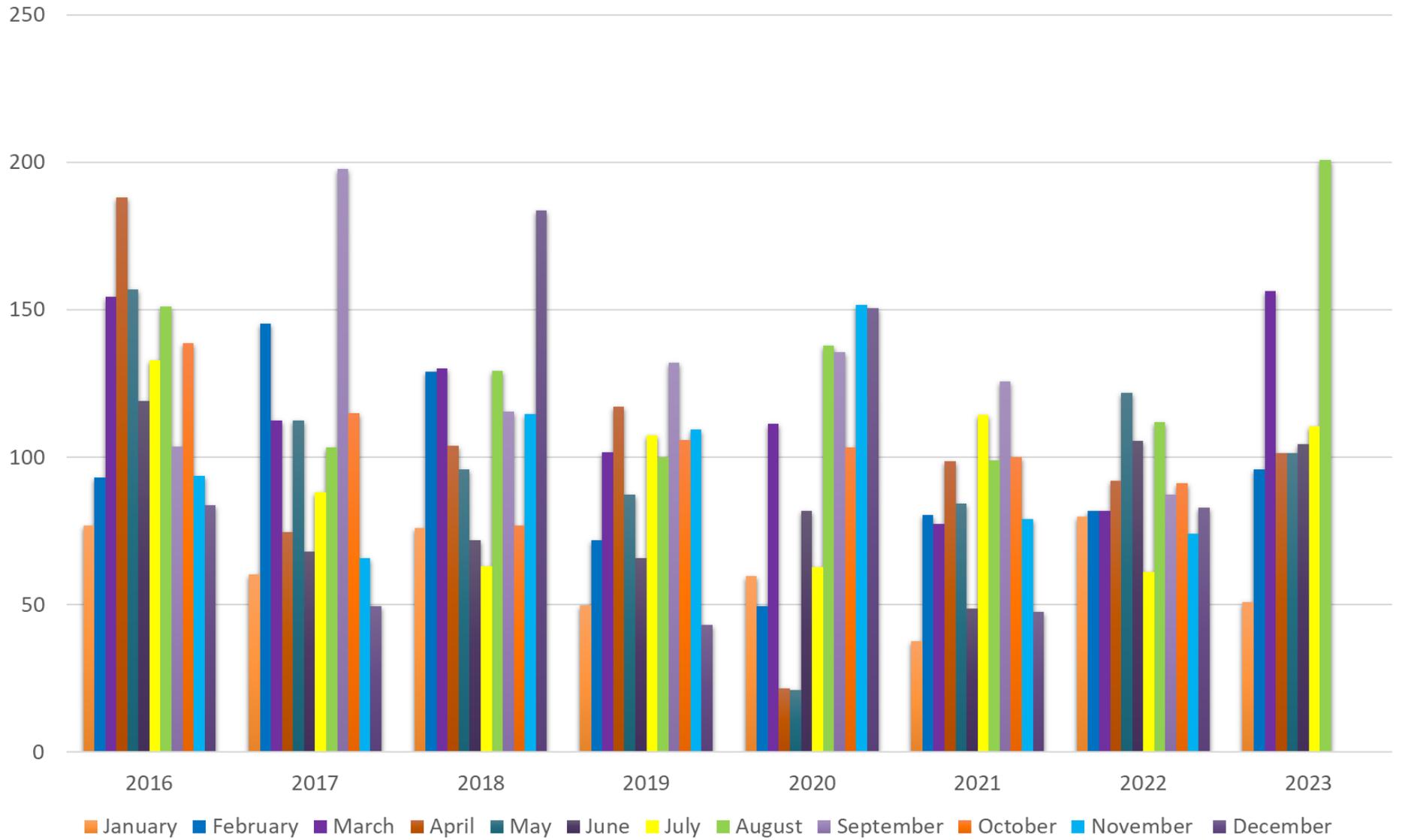
■ Training ■ Court ■ Vac/Hol ■ Sick ■ Calls for service ■ Special Events ■ Misc



Between January and August of 2023, there have been 921 overtime hours worked, compared to 735.25 overtime hours worked during the same timeframe in 2022.

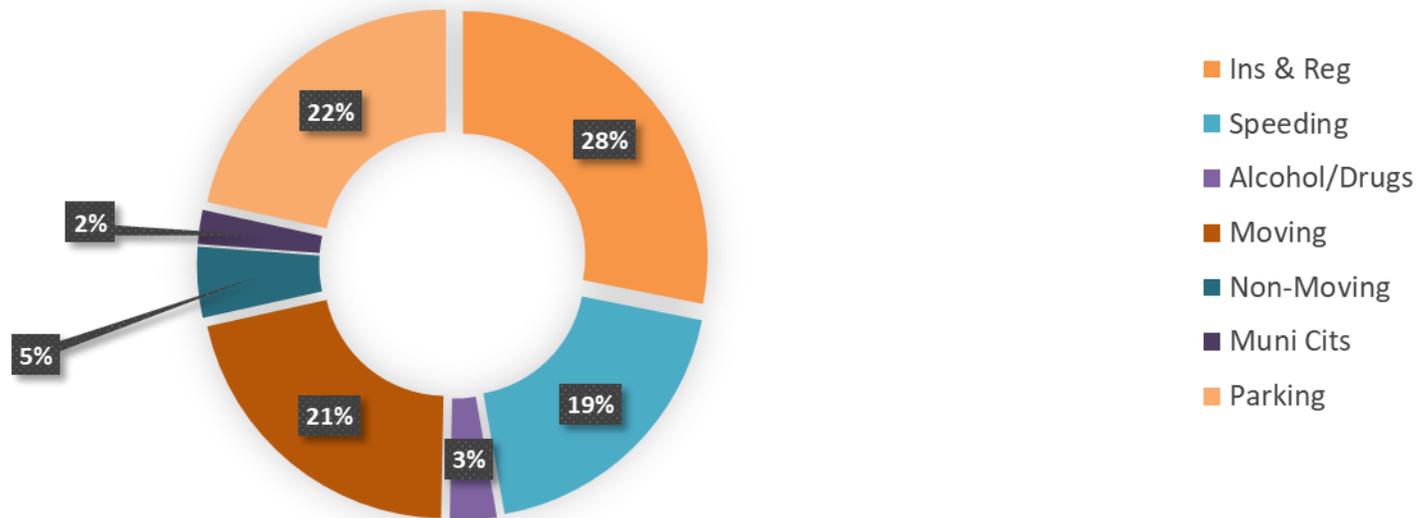
The Department continued to experience staffing shortages during the first half of 2023 that increased overtime hours. An additional factor was the overtime hours accumulated due to field training our two newest officers.

2016 - 2023 Overtime Hours By Month

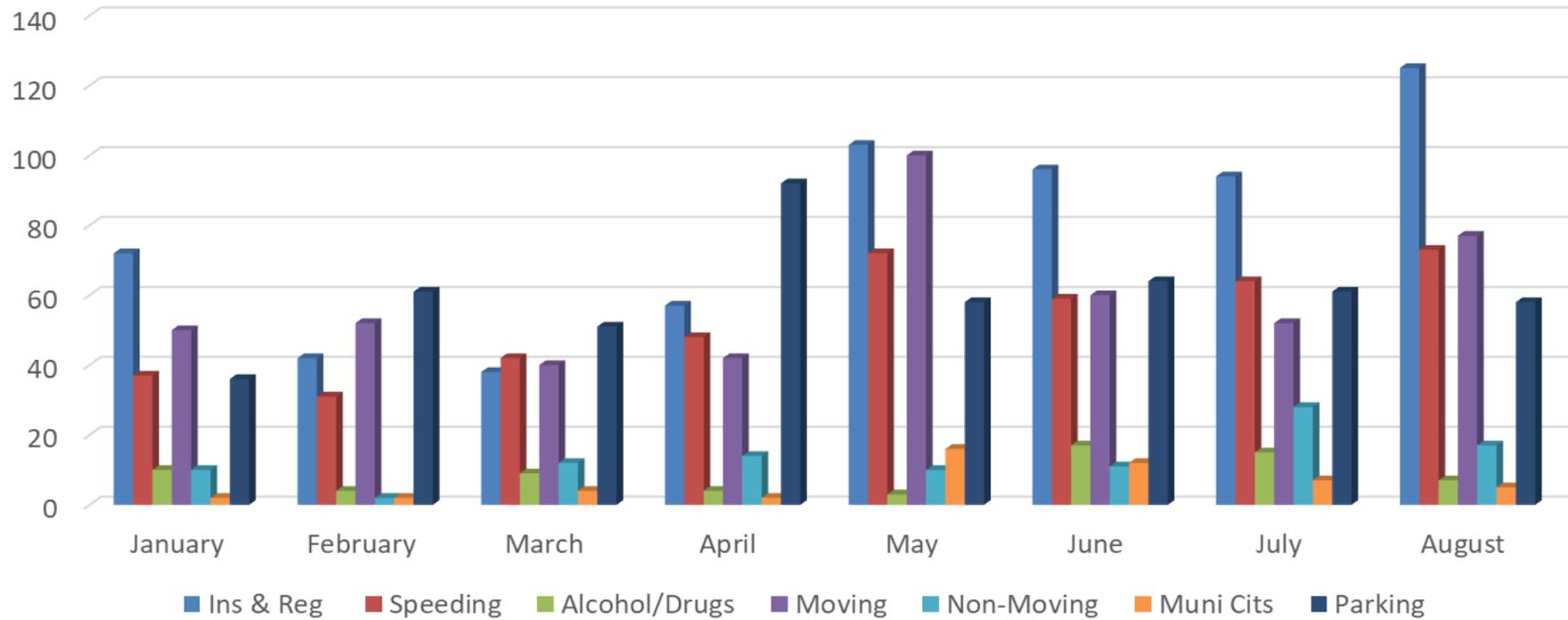


The three largest citation areas, Insurance and Registration, Moving, and Parking violations account for 71% of the citations issued in the Village of Butler from January through August. Insurance and Registration accounts for 627 citations, Moving Violations accounts for 473 citations, and Parking violations account for 481 citations from January through August of 2023.

2023 Citations Issued by Type January - August



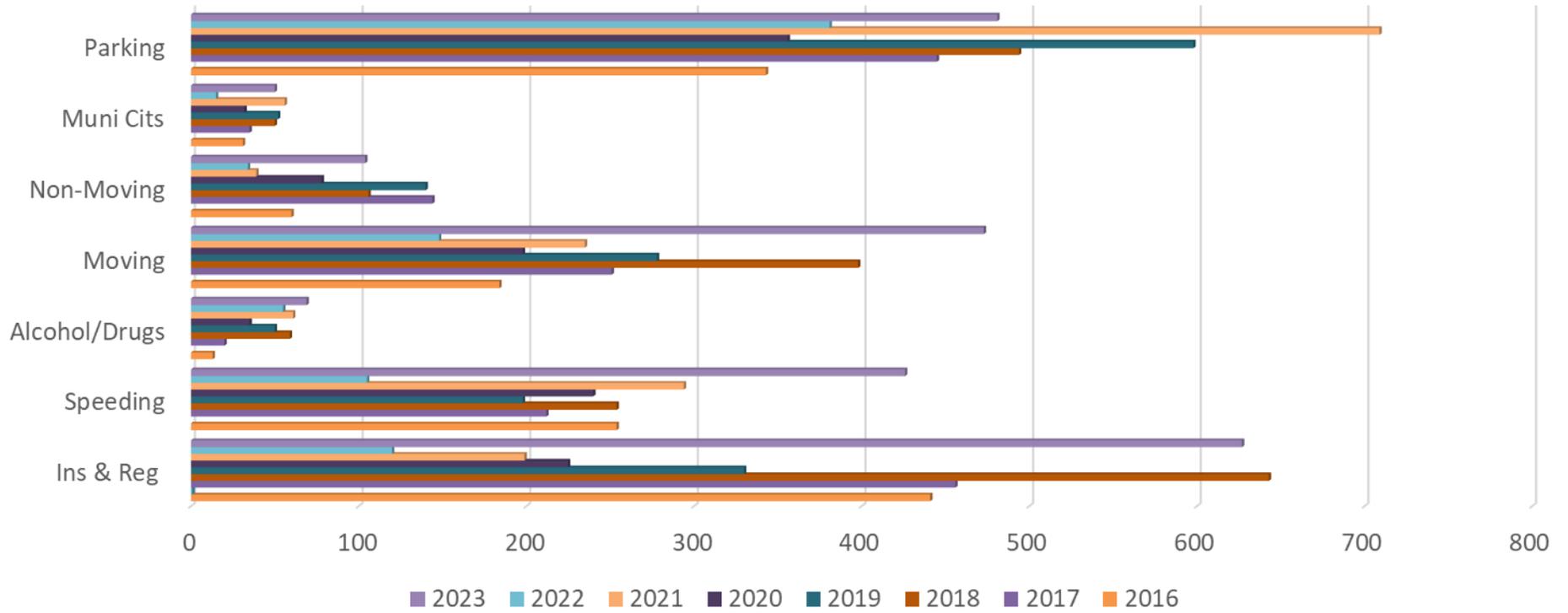
2023 Citations Issued By Month



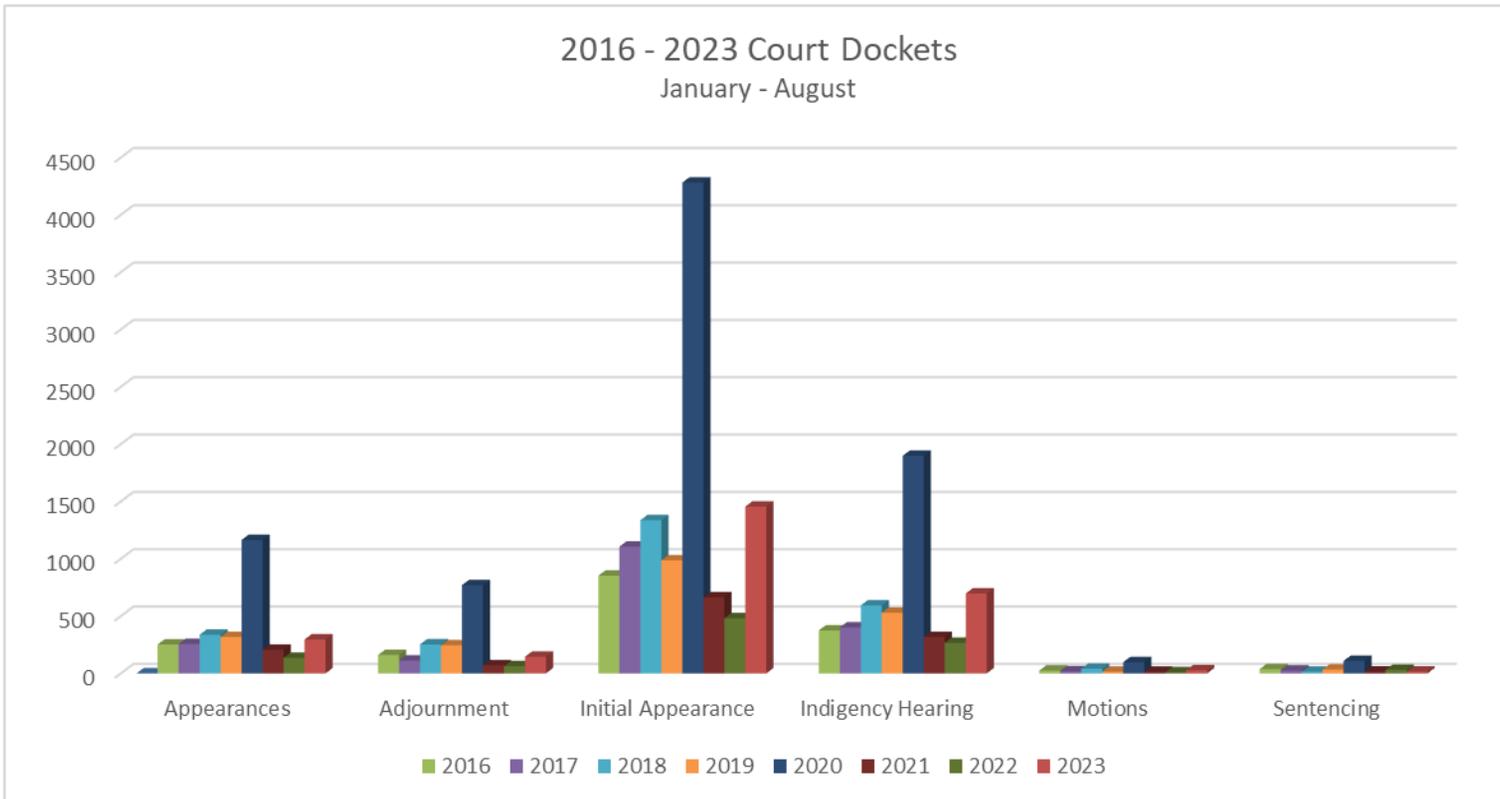
The above graph breaks out by month which citations were issued. As you can see the amounts vary by month as do the top three citation types. You can see that as 2023 has gone on, the number of citations written in the Village has steadily increased. Between January and August of 2023, 2,230 citations were issued, compared to 1,176, 1,172, 1,164, 1,646 citations, and 2,004 citations issued during the same time frame in 2022, 2021, 2020, 2019, and 2018 respectively.

Citation volume is nearly double in 2023 to the comparable time in 2022.

2016 - 2023 Total Citations Issued By Type



2023 Court Dockets By Month								
	January	February	March	April	May	June	July	August
Appearances	22	30	33	26	27	32	62	64
Adjournment	13	26	10	10	10	16	35	25
Initial Appearance	105	145	148	109	188	196	257	307
Indigency Hearing	63	51	84	95	95	83	113	113
Motions	0	4	10	1	1	1	9	1
Pre-Trial	6	12	9	9	12	14	12	41
Sentencing	6	0	0	2	8	0	0	0
Trial	0	0	0	0	0	0	0	1

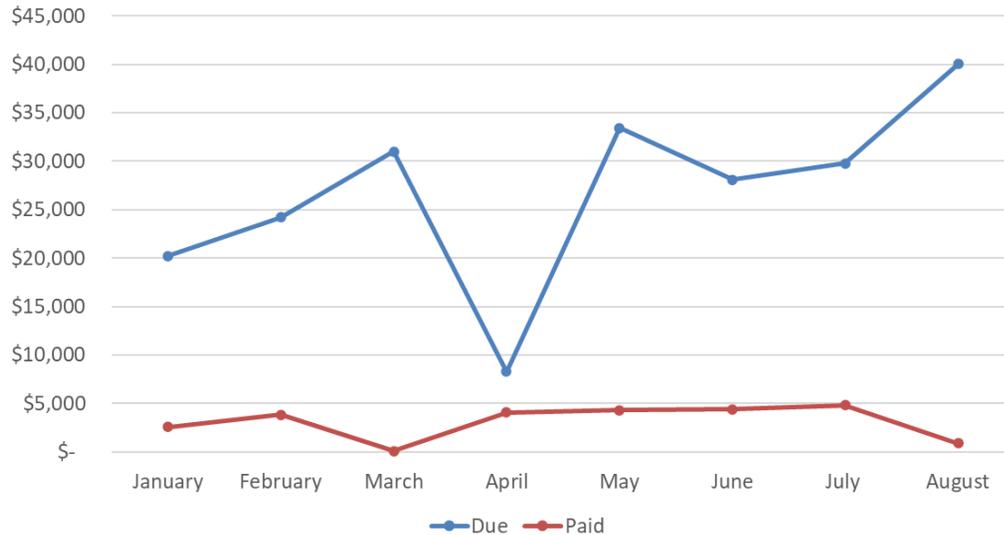


2016 - 2023 COURT PENALTIES ASSESSED/PAID
 JANUARY - AUGUST
 ■ Total Due ■ Total Paid



As seen on the previous page, 2023 has seen court activity that is higher than the past several years with the exception of 2020. This can likely be contributed to the higher volume of citations being issued so far this year.

2023 Court Penalties Assessed vs. Paid



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.

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. To correct this, the Court, in early 2023, began transferring unpaid citations to the Wisconsin State Debt Collection program or SDC. This has resulted in past due citations finally getting paid, sometimes five or six years after they were issued.

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

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

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

Budget Amendments

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

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

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

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

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

The Village of Butler utilizes the following funds for 2024:

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 are 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 are property taxes. Library Revenue (fees, fines, book sales) accounts for a small portion of total revenues. This fund is considered a major fund.

Fund 601 – Debt Service Fund

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

Fund 701 – Capital Projects Fund

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

Fund 900 – Borrowed Money Fund

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



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

Fund 200 – Water Utility Fund

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

Fund 300 – Sewer Utility Fund

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

Fund 400 – Stormwater Utility Fund

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

Major Fund Definition

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

Relationship Between Budgeting and Accounting

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

BUDGET SCHEDULE



Date	Step
Tuesday, June 6, 2023	Budget Format and Expectations Meeting - Management Meeting
Tuesday, June 6, 2023	Budget Templates Distributed to Departments
Friday, July 14, 2023	Draft Department Budgets due to Village Administrator
Wednesday, August 15, 2023	Closed Session – 2024 Non-Represented Wages
Thursday, October 5, 2023	Village Administrator and Departmental review of Budget Requests
Monday, October 16, 2023	Printing and Preparation of Village Administrator's Recommended Budget
Tuesday, October 17, 2023	Public Hearing Notice due to Newspaper
Tuesday, October 17, 2023	Village Board Review Session
Wednesday, October 25, 2023	Publication of Public Hearing Notice for the 2024 Annual Budget
Tuesday, November 14, 2023	Public Hearing on the 2024 Annual Budget
Tuesday, November 14, 2023	Village Board Adoption of the 2024 Annual Budget

NOTICE OF PUBLIC HEARING



VILLAGE OF BUTLER NOTICE OF PUBLIC HEARING PROPOSED 2024 BUDGET

Notice is hereby given that the Village Board of the Village of Butler will hold a PUBLIC HEARING on Tuesday, November 14, 2023 at 6:00 p.m. in the Village Board Room of Village Hall, 12621 W. Hampton Ave, to consider the proposed 2024 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	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues:								
Taxes and Tax Equivalents	\$ 1,488,247	\$ 1,471,870	\$ 1,464,946	\$ 1,585,528	\$ -	\$ 1,585,528	\$ 1,648,983	4.12%
Intergovernmental Revenue	366,347	355,733	431,968	428,576	324,096	430,435	501,292	16.97%
Licenses and Permits	67,290	76,066	76,032	64,700	48,471	67,484	62,630	-3.20%
Fines, Forfeitures and Penalties	116,199	145,636	107,635	150,075	95,393	150,125	160,075	6.66%
Public Charges for Services	58,045	79,058	94,735	76,550	80,337	106,652	91,600	19.66%
Miscellaneous Revenues	197,481	250,647	156,877	156,800	149,121	181,169	178,000	13.52%
Other Financing Sources	5,834	-	476	-	-	-	-	0.00%
Total Revenues	2,299,442	2,379,009	2,332,669	2,462,229	697,418	2,521,393	2,642,580	7.32%
Expenditures:								
General Government	\$ 207,572	\$ 202,773	\$ 212,556	\$ 218,045	\$ 144,877	\$ 217,477	\$ 233,222	6.96%
Court	67,710	66,364	90,421	94,793	55,460	92,142	88,509	-6.63%
Police Department	1,121,225	1,111,160	1,178,351	1,277,309	792,564	1,266,621	1,347,996	5.53%
Public Works	257,660	281,936	302,244	279,936	138,366	291,025	304,550	8.79%
Contingency, Technology & Insurance	591,419	651,861	545,782	592,145	414,766	566,467	668,304	12.86%
Total Expenditures	2,245,586	2,314,095	2,329,353	2,462,229	1,546,032	2,433,732	2,642,580	7.32%
Change in Fund Balance	53,893	114,255	4,500	-	-	87,661	-	
Beginning Fund Balance	537,479	591,372	705,627	710,127	710,127	710,127	710,127	
Transfer from/(to) other funds	-	-	-	-	-	-	-	
Less: Surplus Applied	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 591,372	\$ 705,627	\$ 710,127	\$ 710,127	\$ 710,127	\$ 797,788	\$ 710,127	



**VILLAGE OF BUTLER
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2024 BUDGET**

Funds	General Fund	Debt Service Fund	Capital Fund	Library Fund	Park & Rec Fund	Borr. Money Fund
Total Revenues	\$ 2,642,580	\$ 504,485	\$ 314,718	\$ 131,723	\$ 25,000	\$ 1,289,422
Total Expenditures	<u>2,642,580</u>	<u>504,485</u>	<u>233,232</u>	<u>131,723</u>	<u>25,000</u>	<u>1,289,422</u>
Change in Equity	-	-	81,486	-	-	-
Beginning Equity Balance	710,127	77,290	386,169	29,222	13,254	1,198,226
Less: Surplus Applied	-	-	81,486	-	-	-
Ending Equity Balance	<u>\$ 710,127</u>	<u>\$ 77,290</u>	<u>\$ 467,655</u>	<u>\$ 29,222</u>	<u>\$ 13,254</u>	<u>\$ 1,198,226</u>

Proprietary Funds

Funds	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	\$ 763,499	\$ 1,161,726	\$ 1,161,726	\$ 7,731,309
Total Expenditures	<u>734,293</u>	<u>915,750</u>	<u>915,750</u>	<u>7,063,750</u>
Change in Equity	29,206	245,976	245,976	667,558
Beginning Equity Balance	1,299,615	1,391,094	2,337,676	7,429,419
Less: Surplus Applied	-	-	-	81,486
Ending Equity Balance	<u>\$ 1,328,821</u>	<u>\$ 1,637,070</u>	<u>\$ 2,583,652</u>	<u>\$ 8,178,463</u>

Property Tax Summary by Fund

Fund	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Budget % Change
General Fund	\$ 1,439,704	\$ 1,423,251	\$ 1,418,374	\$ 1,540,528	\$ 1,603,983	4.12%
Debt Service Fund	\$ 420,903	\$ 474,278	\$ 553,229	\$ 538,103	\$ 502,985	-6.53%
Capital Fund	\$ 58,975	\$ 22,946	\$ 146,154	\$ 138,600	\$ 238,314	71.94%
Library Fund	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	\$ 99,000	2.75%
Park & Recreation Fund	\$ 17,400	\$ 17,400	\$ 17,300	\$ 16,700	\$ 18,000	7.78%
Total Tax Levy	<u>\$ 2,031,542</u>	<u>\$ 2,032,441</u>	<u>\$ 2,231,404</u>	<u>\$ 2,330,278</u>	<u>\$ 2,462,282</u>	5.66%
Municipal Property Tax Rate	<u>\$ 8.09</u>	<u>\$ 8.09</u>	<u>\$ 8.79</u>	<u>\$ 9.45</u>	<u>\$ 9.34</u>	-1.16%

Dated this 17th day of October, 2023

Ben Hubrich

Benjamin Hubrich
Village Administrator/Clerk



VILLAGE OF BUTLER WAUKESHA COUNTY

RESOLUTION NO. 23-11

Resolution to Adopt Individual Fund Budgets in the Amounts Indicated for the Calendar Year 2024

WHEREAS, the Village Administrator presented the budget for calendar year 2024 on October 17th, 2023 and,

WHEREAS, the Village Board did on November 14th, 2023 hold a public hearing on the proposed budgets for the Village of Butler for Calendar Year 2023 and,

WHEREAS, the Village of Butler Village Board has carefully examined the proposed budget, listened to public opinion, and reviewed supporting information and found them to be true and correct and,

WHEREAS, the Village Board of the Village of Butler has found this information to be true and correct and to properly represent the income anticipated and required to cover expenditures of the Village and,

WHEREAS, after careful review and discussion, on November 14th, 2023, the Village of Butler Village Board moved to recommend the adoption of Resolution 23-11 approving the 2024 Village of Butler, Waukesha County, Wisconsin budget as set forth in the Official Budget Document; and,

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 2024:

RESOLUTION OF ADOPTION



Fund	Amount
General Fund	\$ 2,642,580
Debt Service Fund	\$ 504,485
Borrowed Money Fund	\$ 1,289,422
Capital Fund	\$ 233,232
Library Fund	\$ 131,732
Park and Recreation Fund	\$ 25,000

These said budgets in detail are open to public inspection, Monday, through Friday, between the hours of 8:00 am and 4:00pm 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 2023 and to be collected in and during the taxpaying period of 2023-2024 the sum of two million four hundred sixty two thousand two hundred and eighty two dollars (\$2,462,282) 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 14th, 2023 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2024 Tax Roll of said Village.

PASSED and ADOPTED by the Village Board of the Village of Butler, Waukesha County, Wisconsin, this 14th day of November, 2023

Paul Kasdorf, Village President

ATTEST:

Benjamin Hubrich, Village Administrator/Clerk

Levy Funds

Summary of Revenues & Expenditures

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Property Tax (Levy) Revenue:								
General Fund	\$ 1,439,704	\$ 1,423,251	\$ 1,418,374	\$ 1,540,528	\$ -	\$ 1,540,528	\$ 1,603,982	4.12%
Debt Service Fund	420,903	474,278	553,229	538,103	-	538,103	502,985	-6.53%
Capital Fund	58,975	22,946	146,154	138,600	-	138,600	238,314	71.94%
Library Special Revenue Fund	94,560	94,565	96,347	96,347	-	96,347	99,000	2.75%
Park and Recreation Special Revenue Fund	17,400	17,400	17,300	16,700	-	18,000	18,000	7.78%
Total Property Tax Revenue	\$ 2,031,542	\$ 2,032,441	\$ 2,231,404	\$ 2,356,466	\$ -	\$ 2,331,578	\$ 2,462,281	4.49%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 48,543	\$ 48,619	\$ 46,572	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	0.00%
Intergovernmental Revenue	366,347	355,733	431,968	428,576	324,096	430,435	501,292	16.97%
Licenses & Permits	67,290	76,066	76,032	64,700	48,471	67,484	62,630	-3.20%
Fines, Fees, & Penalties	116,199	145,636	107,635	150,075	95,393	150,125	160,075	6.66%
Public Charges for Services	58,045	79,058	94,735	76,550	80,337	106,652	91,600	19.66%
Miscellaneous Revenues	197,481	250,647	156,877	156,800	149,121	181,169	178,000	13.52%
Other Financing Sources	5,834	-	476	-	-	-	-	0.00%
Total Non-Property Tax Revenue	\$ 859,738	\$ 955,758	\$ 914,295	\$ 921,701	\$ 697,418	\$ 980,865	\$ 1,038,597	12.68%
Total General Fund Revenue	\$ 2,299,442	\$ 2,379,009	\$ 2,332,669	\$ 2,462,229	\$ 697,418	\$ 2,521,393	\$ 2,642,580	7.32%

Summary of Expenditures

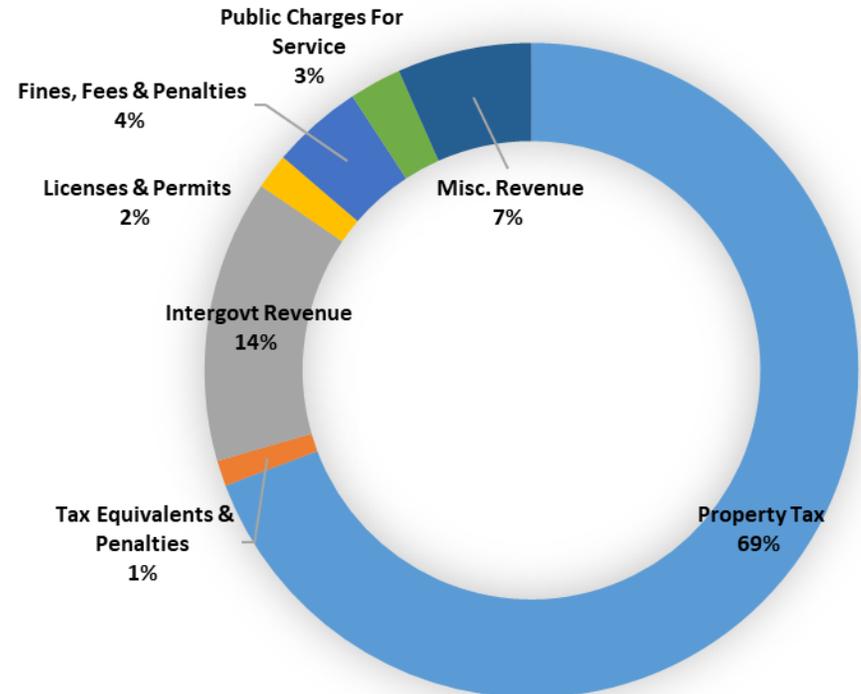
Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Board	\$ 18,554	\$ 20,083	\$ 20,766	\$ 21,491	\$ 14,940	\$ 21,552	\$ 21,821	1.53%
Village Administrator	60,464	49,560	55,341	60,631	38,569	52,630	43,956	-27.50%
Finance/Treasurer	35,692	35,855	42,922	43,324	29,209	47,833	53,378	23.21%
Clerk/Elections	32,962	32,343	29,923	31,199	20,430	31,633	39,402	26.29%
Village Hall/Facilities Maintenance	54,796	52,923	60,089	51,400	38,162	55,829	59,665	16.08%
Court	67,710	66,364	90,421	94,793	55,460	92,142	87,970	-7.20%
Legal	5,104	12,008	3,514	10,000	3,566	8,000	15,000	50.00%
Police Department	1,121,225	1,111,160	1,178,351	1,277,309	792,564	1,266,621	1,347,996	5.53%
Public Works	257,660	281,936	302,244	279,936	138,366	291,025	304,550	8.79%
Transfers & Contingency	1,941	9,937	8,137	28,297	-	-	73,148	158.50%
Insurance	40,754	43,405	33,688	41,574	40,282	46,629	41,600	0.06%
Technology & Contracted Services	548,724	598,520	503,957	522,275	374,484	519,838	554,094	6.09%
Total General Fund Expenditures	\$ 2,245,586	\$ 2,314,095	\$ 2,329,718	\$ 2,462,229	\$ 1,546,032	\$ 2,433,732	\$ 2,642,580	7.32%
Debt Service Fund Expenditures	\$ 422,003	\$ 490,694	\$ 521,015	\$ 538,953	\$ 514,135	\$ 535,687	\$ 504,485	-6.40%
Capital Fund Expenditures	\$ 35,631	\$ 355,597	\$ 105,637	\$ 92,600	\$ 96,300	\$ 110,193	\$ 233,232	151.87%
Library Fund Expenditures	\$ 103,676	\$ 114,696	\$ 109,519	\$ 116,486	\$ 75,709	\$ 117,301	\$ 131,723	13.08%
Park and Recreation Fund Expenditures	\$ 7,633	\$ 19,703	\$ 28,928	\$ 23,500	\$ 24,776	\$ 27,700	\$ 25,000	6.38%
Municipal Property Tax Rates	\$ 8.09	\$ 8.09	\$ 8.79	\$ 9.45			\$ 9.80	3.75%

Revenue Overview

The 2024 budgeted levy supported revenues total \$3,552,568 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, 69%, of the Village’s revenue. Something to note, however is that this is down 3 percentage points from last year as the amount of state aid and other revenues are expected to increase in 2024.

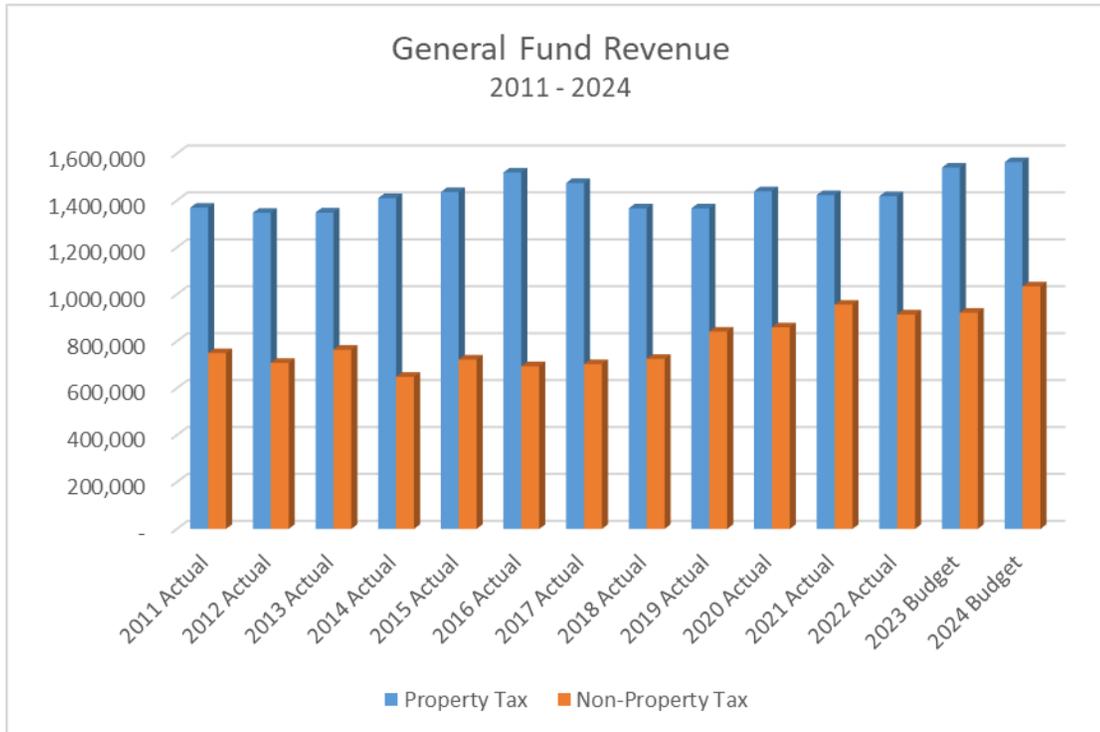
The other 31% of the Village’s revenue sources are comprised of non-property tax sources.

2024 Revenue By Source



- Other financing sources include, transfers between funds and sale of Village assets. This represents less than 1% of the 2024 revenues;
- Miscellaneous Revenues, which comprise of 7% 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 3% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations and municipal court costs. This comprises 4% of revenues.
- Licenses & Permits; which makes up 2% 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 14% of 2024 revenues.
- Tax Equivalents & Penalties is 1% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.

Looking at the past four budget years, general fund revenues remain relatively constant – outside of the voter approved levy increase in 2022. The 2024 general fund budgeted revenues experienced;



- 20.86% increase as compared to 2012 actual;
- 18.65% increase as compared to 2013 actual;
- 20.73% increase as compared to 2014 actual;
- 16.92% increase as compared to 2015 actual;
- 14.79% increase as compared to 2016 actual;
- 16.15% increase as compared to 2017 actual;
- 19.47% increase as compared to 2018 actual;
- 15.00% increase as compared to 2019 actual;
- 11.48% increase as compared to 2020 actual;
- 8.41% increase as compared to 2021 actual;
- 10.20% increase as compared to 2022 actual.
- 5.21% increase as compared to 2023 budget

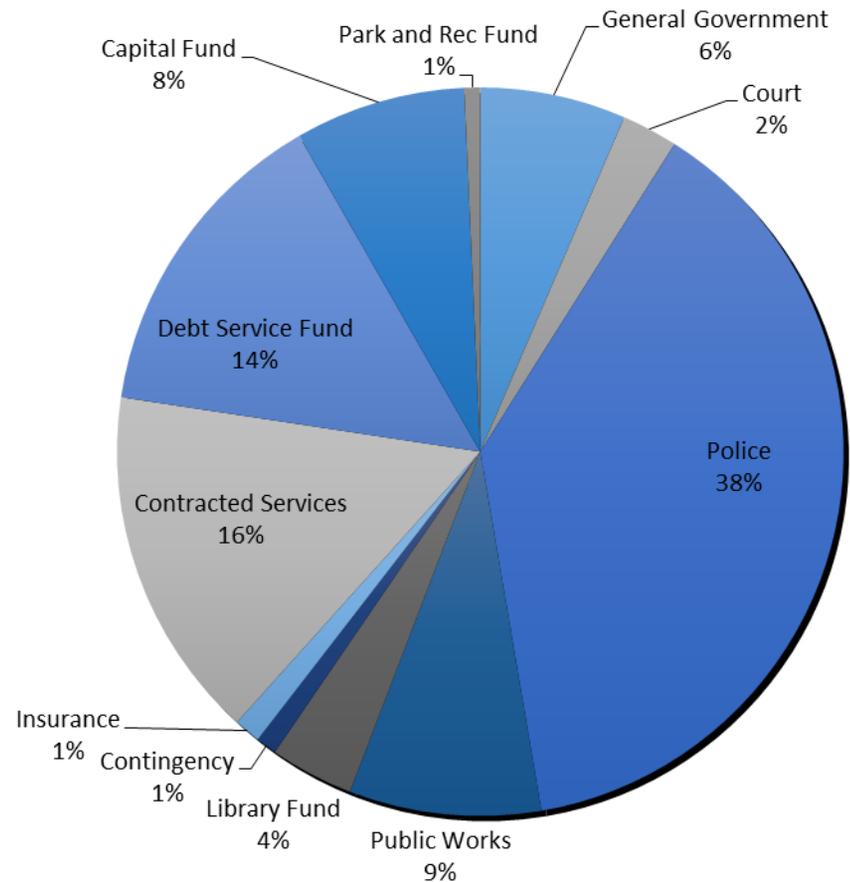
Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. Revenues have remained relatively constant over the last few years, however 2024's budget has the highest non-property tax revenues in three years.

Expenditure Overview

The 2024 budgeted expenditures total \$3,526,380 and include the General Fund, Library Fund, Capital Fund, Park and Rec Fund, and Debt Service Fund. The expenditures are broken down as follows:

- Police, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 38% 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 8% of the 2024 expenditures.
- The Debt Service Fund, which is the Village’s principal and interest payments on debt accounts for 14% 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 4% of total expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 9% of the 2024 budgeted expenditures.
- Contracted services, which includes cleaning, Fire and EMS, and IT, accounts for 16% of expenditures.
- The Village’s liability, workers compensation, and automobile insurance are 1% of 2024 expenditures.
- The Butler Municipal Court, which includes wages and benefits for the Court Clerk and Municipal Judge are 2% 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.

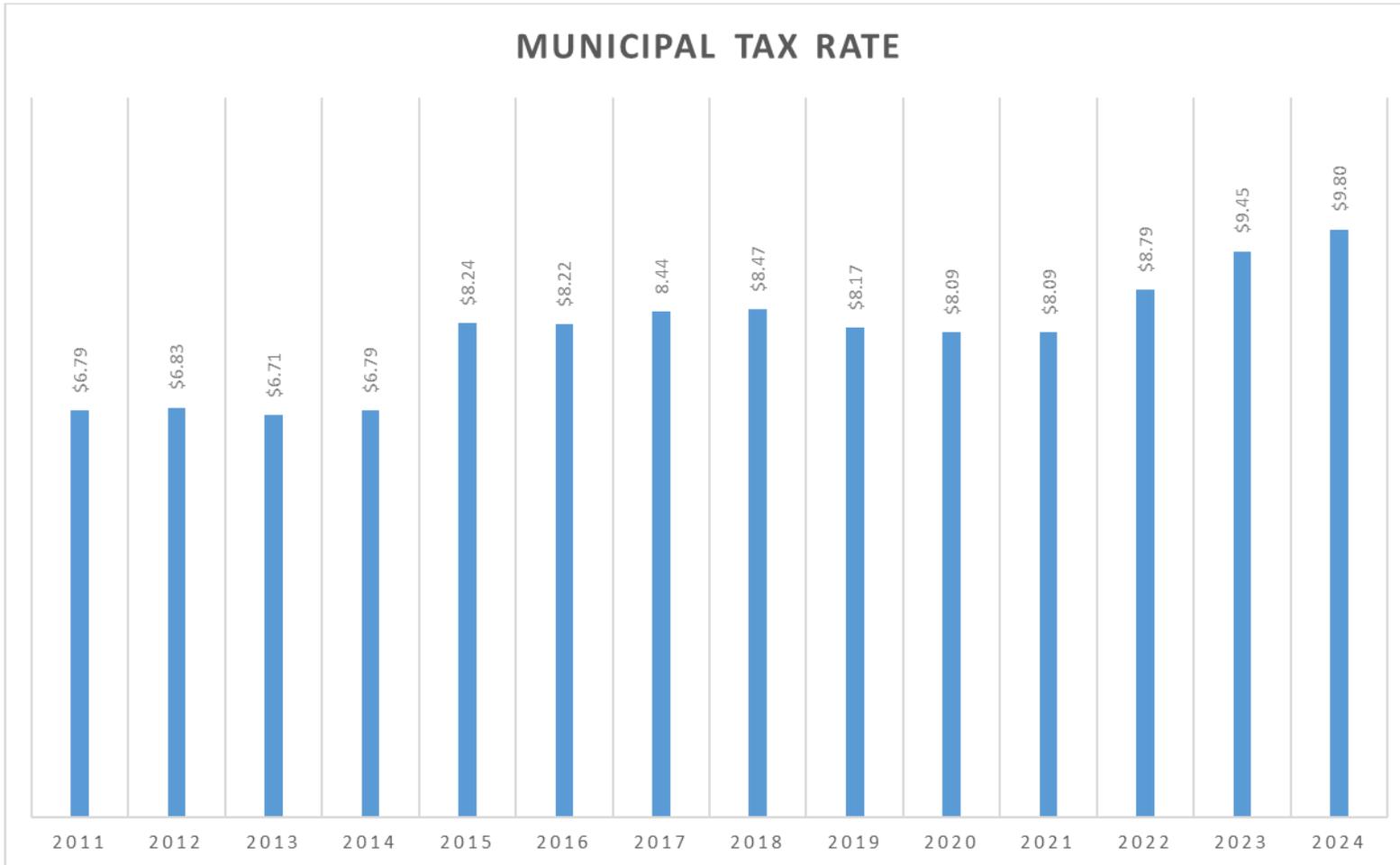
2024 Expenditures By Function



Broken down by fund, the Village’s annual expenditures are shown in a comparison from 2011 – 2024.

Expenditures By Fund



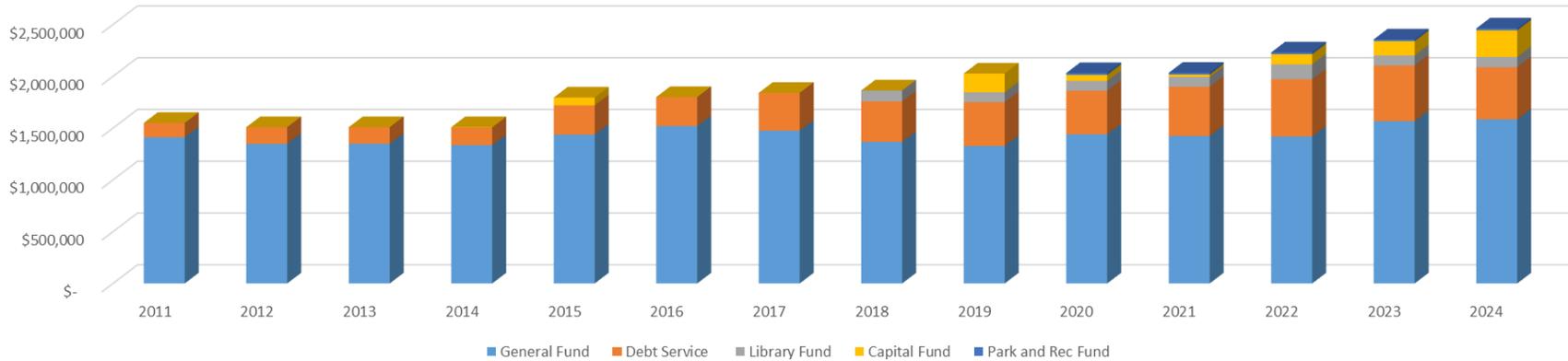


The 2024 Municipal Tax Rate is expected to be 9.80 per 1,000 in assessed value, a 3.75% increase from 2023. The tax rate increase is largely attributed to the voter approved tax levy increase. The average assessed value in the Village is \$163,000.

GENERAL FUND BUDGET HISTORY



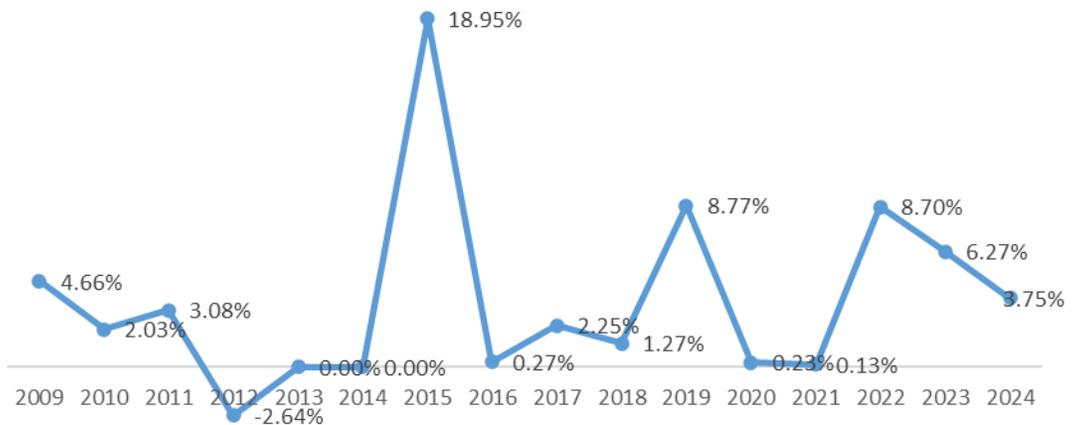
Tax Levy History By Fund



These graphs depict the audited (budgeted for 2023 and 2024) 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. The 2022 increase is due to the voter approved levy increase.

Annual Percentage Change in Levy

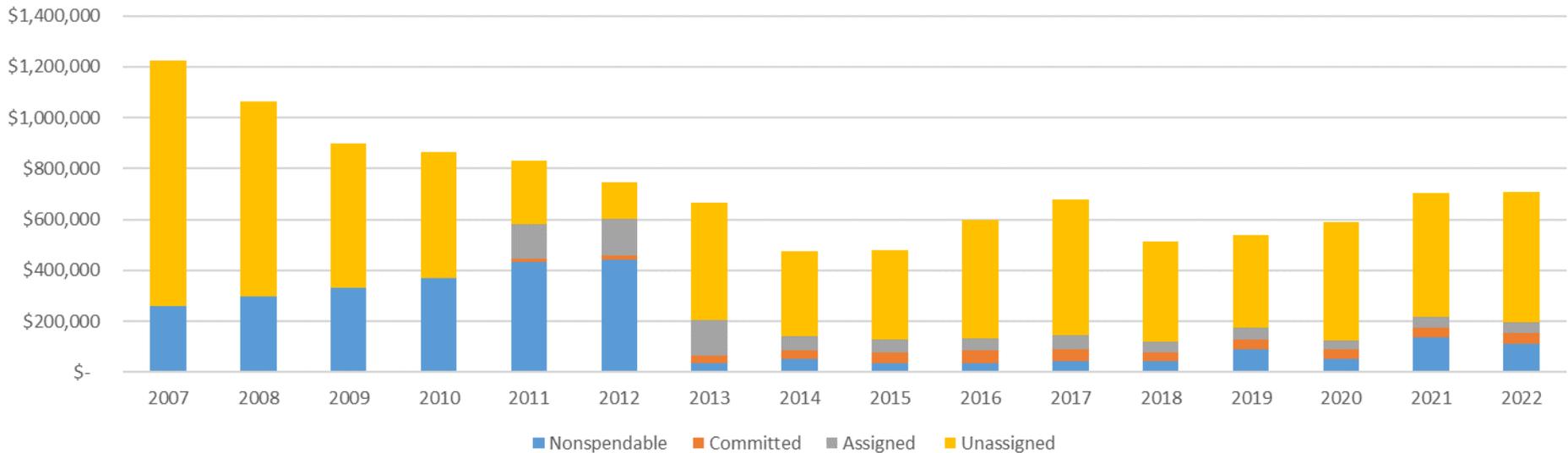


GENERAL FUND BUDGET HISTORY



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 2022, the Village added to fund balance by \$4,500. The Board monitors fund balance levels annually with the review of the comprehensive audit.

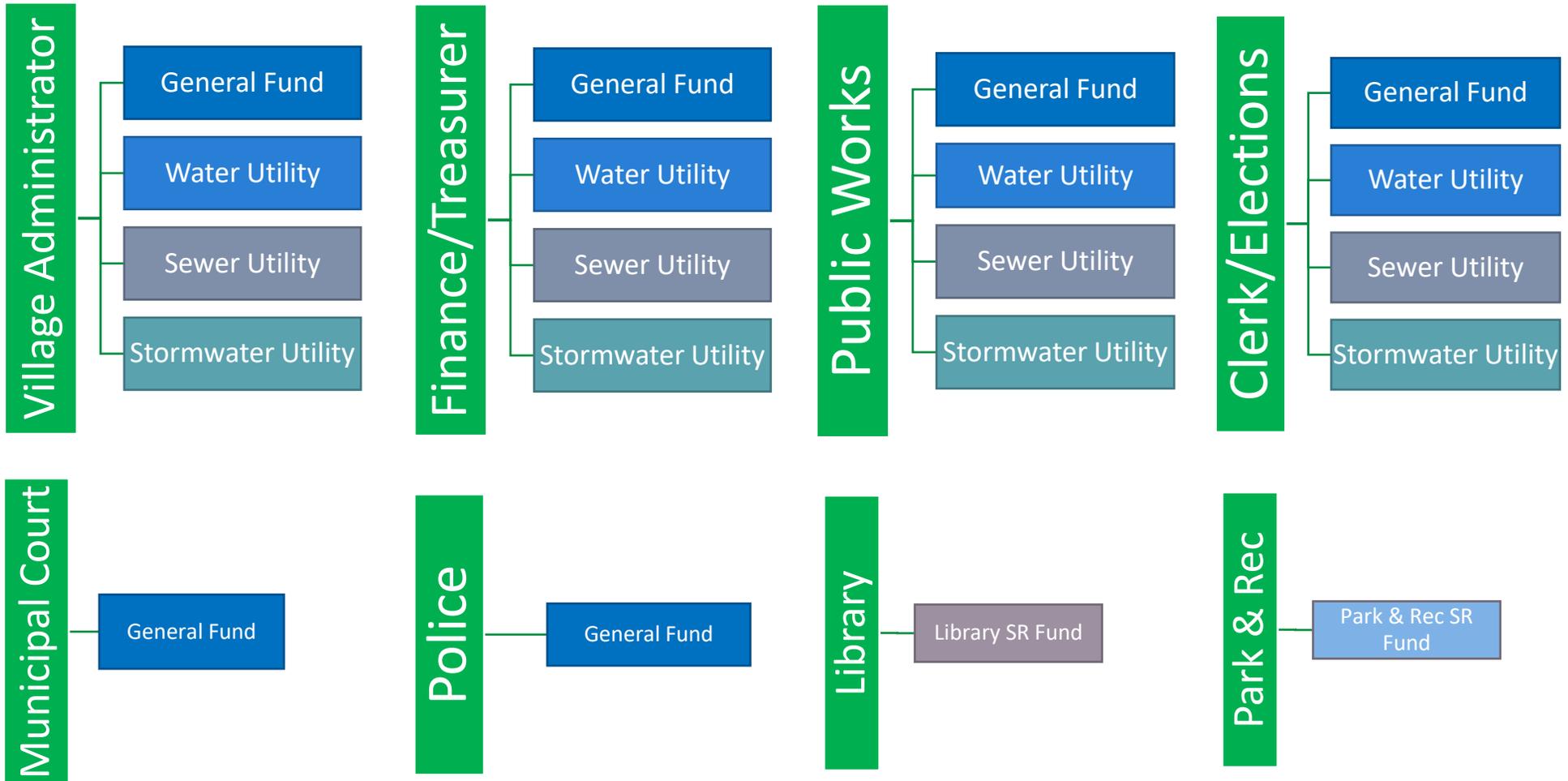
General Fund Balance History
 * Fund Balance reporting changed in 2011



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.

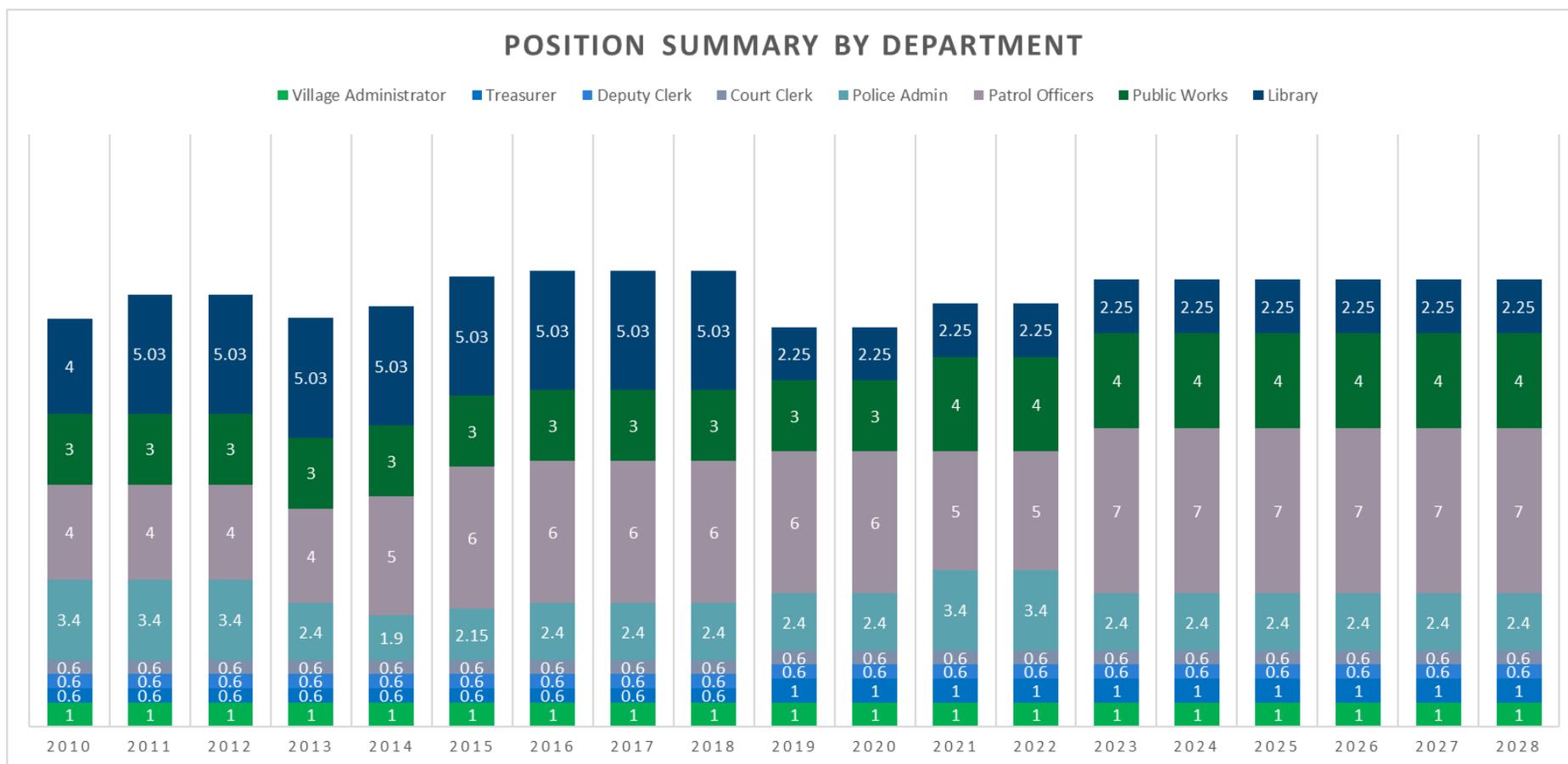


POSITION SUMMARY BY DEPARTMENT



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 2023 budget and beyond includes the addition of one uniformed patrol officer approved by Levy Referendum in 2022.



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	2024 Increase	2025 Increase	2026 Increase	2027 increase	2028 increase	2029 increase
Commodities	Operating & Maintenance Supplies	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Employee Fringe	Health, life, and disability insurance	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Gas & Oil	Motor Fuel	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Insurance	Property, Liability, & Workers Compensation	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue	Increase of Revenue by	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Revenue 1	Decrease of Revenue by	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Services	Professional services, training & travel, dues & subscriptions	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities	Utilities	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Wages	Salaries, wages, payroll taxes & retirement	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Equalized Value	Increase in Annual Equalized Value	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Debt Service	Annual Debt Service Levy Increase	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
General Levy	General Fund Levy Increase (Decrease)	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%

5 Year Financial Management Plan Forecast Summary of Revenues & Expenditures for Levy Supported Funds

Summary of Revenues

Source	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Equalized Value	\$ 308,207,100	\$ 312,213,792	\$ 316,272,572	\$ 320,384,115	\$ 324,549,109	\$ 328,768,247	\$ 333,042,234
Property Tax (Levy) Revenue:							
General Fund	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895	\$ 1,664,374
Debt Service Fund	508,103	548,751	592,651	640,063	691,269	746,570	806,296
Capital Fund	167,400	150,000	150,000	150,000	150,000	150,000	150,000
Library Special Revenue Fund	96,347	100,000	100,000	100,000	100,000	100,000	100,000
Park and Recreation Special Revenue Fund	16,700	17,400	17,400	17,400	17,400	17,400	17,400
Total Property Tax Revenue	2,356,466	2,399,746	2,459,482	2,522,888	2,590,248	2,661,865	2,738,070
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ 45,000	\$ 38,505	\$ 38,505	\$ 38,505	\$ 38,505	\$ 38,505	\$ 38,506
Intergovernmental Revenue	427,376	413,929	407,760	401,719	395,804	390,013	384,342
Licenses & Permits	64,700	65,303	65,912	66,527	67,148	67,776	68,411
Fines, Fees, & Penalties	150,075	151,575	153,090	154,620	156,591	158,152	159,729
Public Charges for Services	76,550	77,316	78,089	78,870	79,658	80,455	81,259
Miscellaneous Revenues	156,800	157,588	158,384	159,188	160,000	160,820	161,648
Total Non-Property Tax Revenue	\$ 920,501	\$ 904,215	\$ 901,740	\$ 899,429	\$ 897,706	\$ 895,720	\$ 893,895
Total Revenue	\$ 3,276,967	\$ 3,303,961	\$ 3,361,221	\$ 3,422,317	\$ 3,487,954	\$ 3,557,585	\$ 3,631,964

Summary of Expenditures

Department	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Village Board	\$ 21,491	\$ 22,489	\$ 23,536	\$ 24,636	\$ 25,791	\$ 27,004	\$ 28,277
Village Administrator	60,580	63,417	66,396	69,524	72,809	76,257	79,878
Finance/Treasurer	43,258	45,238	47,317	49,500	51,792	54,198	56,725
Clerk/Elections	31,199	32,660	34,195	35,809	37,506	39,290	41,166
Village Hall/Facilities Maintenance	51,400	54,998	58,848	62,967	67,375	72,091	77,138
Court	94,725	99,461	104,434	109,656	115,139	120,896	126,940
Legal	10,000	10,500	11,025	11,576	12,155	12,763	13,401
Police Department	1,454,892	1,527,738	1,604,249	1,714,610	1,799,015	1,887,668	1,980,786
Public Works	279,788	296,784	314,842	334,029	354,417	376,085	399,115
Transfers & Contingency	30,000	15,000	15,000	15,000	15,000	15,000	15,001
Insurance	41,574	42,821	44,106	45,429	46,792	48,195	49,641
Technology & Contracted Services	522,317	548,148	575,270	603,749	633,651	665,049	698,018
Total General Fund Expenditures	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496	\$ 3,566,086
Debt Service Fund Expenditures	\$ 554,481	\$ 598,839	\$ 646,747	\$ 698,486	\$ 754,365	\$ 814,714	\$ 879,892
Capital Fund Expenditures	\$ 92,600	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,001
Library Fund Expenditures	\$ 117,036	\$ 124,438	\$ 131,202	\$ 138,350	\$ 145,903	\$ 153,886	\$ 162,325
Park and Recreation Fund Expenditures	\$ 23,500	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,601

5 Year Financial Management Plan Forecast

General Fund Summary of Revenues & Expenditures

Summary of Revenues

Source	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Property Tax Revenue:							
General Fund	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895	\$ 1,664,374
Total Property Tax Revenue	\$ 1,567,916	\$ 1,583,595	\$ 1,599,431	\$ 1,615,425	\$ 1,631,579	\$ 1,647,895	\$ 1,664,374
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,500
Intergovernmental Revenue	427,376	413,929	407,760	401,719	395,804	390,013	384,342
Licenses & Permits	64,700	65,303	65,912	66,527	67,148	67,776	68,411
Fines, Fees, & Penalties	150,075	151,575	153,090	154,620	156,591	158,152	159,729
Public Charges for Services	76,550	77,316	78,089	78,870	79,658	80,455	81,259
Miscellaneous Revenues	156,800	157,588	158,384	159,188	160,000	160,820	161,648
Total Non-Property Tax Revenue:	\$ 875,501	\$ 865,710	\$ 863,235	\$ 860,924	\$ 859,201	\$ 857,215	\$ 891,889
Total Revenue	\$ 2,488,417	\$ 2,485,805	\$ 2,499,165	\$ 2,512,849	\$ 2,527,281	\$ 2,541,610	\$ 2,556,262

Summary of Expenditures

Department	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Village Board	\$ 21,491	\$ 22,489	\$ 23,536	\$ 24,636	\$ 25,791	\$ 27,004	\$ 28,277
Village Administrator	60,580	63,417	66,396	69,524	72,809	76,257	79,878
Finance/Treasurer	43,258	45,238	47,317	49,500	51,792	54,198	56,725
Clerk/Elections	31,199	32,660	34,195	35,809	37,506	39,290	41,166
Village Hall/Facilities Maintenance	51,400	54,998	58,848	62,967	67,375	72,091	77,138
Court	94,725	99,461	104,434	109,656	115,139	120,896	126,940
Legal	10,000	10,500	11,025	11,576	12,155	12,763	13,401
Police Department	1,454,892	1,527,738	1,604,249	1,714,610	1,799,015	1,887,668	1,980,786
Public Works	279,788	296,784	314,842	334,029	354,417	376,085	399,115
Transfers & Contingency	30,000	15,000	15,000	15,000	15,000	15,000	15,001
Insurance	41,574	42,821	44,106	45,429	46,792	48,195	49,641
Technology & Contracted Services	522,317	548,148	575,270	603,749	633,651	665,049	698,018
Total General Fund Expenditures	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496	\$ 3,566,086
Total Expenditures	\$ 2,641,224	\$ 2,759,254	\$ 2,899,219	\$ 3,076,485	\$ 3,231,441	\$ 3,394,496	\$ 3,566,086
Percentage Change	7.63%	4.47%	5.07%	6.11%	5.04%	5.05%	5.05%

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General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Property Tax Revenue:								
General Fund	\$ 1,439,704	\$ 1,423,251	\$ 1,418,374	\$ 1,540,528	\$ -	\$ 1,540,528	\$ 1,603,982	4.12%
Total Property Tax Revenue	\$ 1,439,704	\$ 1,423,251	\$ 1,418,374	\$ 1,540,528	\$ -	\$ 1,540,528	\$ 1,603,982	4.12%
Non-Property Tax Revenue:								
Tax Equivalents & Penalties	\$ 48,543	\$ 48,619	\$ 46,572	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	0.00%
Intergovernmental Revenue	366,347	355,733	431,968	428,576	324,096	430,435	501,292	16.97%
Licenses & Permits	67,290	76,066	76,032	64,700	48,471	67,484	62,630	-3.20%
Fines, Fees, & Penalties	116,199	145,636	107,635	150,075	95,393	150,125	160,075	6.66%
Public Charges for Services	58,045	79,058	94,735	76,550	80,337	106,652	91,600	19.66%
Miscellaneous Revenues	197,481	250,647	156,877	156,800	149,121	181,169	178,000	13.52%
Other Financing Sources	5,834	-	476	-	-	-	-	0.00%
Total Non-Property Tax Revenue:	\$ 859,738	\$ 955,758	\$ 914,295	\$ 921,701	\$ 697,418	\$ 980,865	\$ 1,038,597	12.68%
Total Revenue	\$ 2,299,442	\$ 2,379,009	\$ 2,332,669	\$ 2,462,229	\$ 697,418	\$ 2,521,393	\$ 2,642,580	7.32%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Board	\$ 18,554	\$ 20,083	\$ 20,766	\$ 21,491	\$ 14,940	\$ 21,552	\$ 21,821	1.53%
Village Administrator	60,464	49,560	55,341	60,631	38,569	52,630	43,956	-27.50%
Finance/Treasurer	35,692	35,855	42,922	43,324	29,209	47,833	53,378	23.21%
Clerk/Elections	32,962	32,343	29,923	31,199	20,430	31,633	39,402	26.29%
Village Hall/Facilities Maintenance	54,796	52,923	60,089	51,400	38,162	55,829	59,665	16.08%
Court	67,710	66,364	90,421	94,793	55,460	92,142	87,970	-7.20%
Legal	5,104	12,008	3,514	10,000	3,566	8,000	15,000	50.00%
Police Department	1,121,225	1,111,160	1,178,351	1,277,309	792,564	1,266,621	1,347,996	5.53%
Public Works	257,660	281,936	302,244	279,936	138,366	291,025	304,550	8.79%
Transfers & Contingency	1,941	9,937	8,137	28,297	-	-	73,148	158.50%
Insurance	40,754	43,405	33,688	41,574	40,282	46,629	41,600	0.06%
Technology & Contracted Services	548,724	598,520	503,957	522,275	374,484	519,838	554,094	6.09%
Total General Fund Expenditures	<u>\$ 2,245,586</u>	<u>\$ 2,314,095</u>	<u>\$ 2,329,718</u>	<u>\$ 2,462,229</u>	<u>\$ 1,546,032</u>	<u>\$ 2,433,732</u>	<u>\$ 2,642,580</u>	7.32%
Beginning Fund Balance	\$ 537,479	\$ 591,372	\$ 705,627	\$ 708,577		\$ 708,577	\$ 796,238	
Annual Income / (Loss)	53,893	114,255	2,951	-		87,661	-	
Transfer from / (to) other funds	-	-	-	-		-	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	<u>\$ 591,372</u>	<u>\$ 705,627</u>	<u>\$ 708,577</u>	<u>\$ 708,577</u>		<u>\$ 796,238</u>	<u>\$ 796,238</u>	
Ending Fund Balance	<u>\$ 591,372</u>	<u>\$ 705,627</u>	<u>\$ 708,577</u>	<u>\$ 850,427</u>		<u>\$ 796,238</u>	<u>\$ 796,238</u>	
Nonspendable	51,259	136,634	111,682					
Restricted	-	-	-					
Committed	36,725	39,523	40,708					
Assigned	37,245	41,031	41,252					
Unassigned	466,143	488,439	516,485					

General Fund
Detailed Revenues

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Property and Other Taxes								
41110 General Property Taxes	\$ 1,439,704	\$ 1,423,251	\$ 1,418,374	\$ 1,540,528	\$ -	\$ 1,540,528	1,603,982	4.12%
41310 Water Utility Tax Equivalent	48,543	48,619	46,572	45,000	-	45,000	45,000	0.00%
Total Property and Other Taxes	<u>1,488,247</u>	<u>1,471,870</u>	<u>1,464,946</u>	<u>1,585,528</u>	<u>-</u>	<u>1,585,528</u>	<u>1,648,982</u>	4.00%
Intergovernmental Revenue								
42210 State Shared Revenue	\$ 44,469	\$ 44,235	\$ 43,881	\$ 43,170	\$ 6,476	43,548	102,743	138.00%
42530 Tax Exempt Computer Aid	46,868	46,868	46,868	46,868	46,868	46,868	46,868	0.00%
42540 Law Enforcement Improvement Grants	5,120	1,280	1,280	1,200	-	1,200	1,200	0.00%
42550 Personal Property Reimbursement	31,685	27,014	72,894	41,987	41,987	41,987	41,987	0.00%
42551 Routes to Recovery COVID Grant	32,514	-	-	-	-	-	-	0.00%
42640 State Transportation Aid	185,799	213,669	244,067	272,372	204,306	272,372	285,525	4.83%
42890 Recycling Grants	7,269	7,296	7,277	7,277	7,280	7,280	7,280	0.04%
42230 Fire Insurance	10,240	10,583	10,913	10,913	12,391	12,391	10,900	-0.12%
42560 Video Service Provider Aid	<u>2,385</u>	<u>4,789</u>	<u>4,789</u>	<u>4,789</u>	<u>4,789</u>	<u>4,789</u>	<u>4,789</u>	0.00%
Total Intergovernmental Revenue	<u>366,347</u>	<u>355,733</u>	<u>431,968</u>	<u>428,576</u>	<u>324,096</u>	<u>430,435</u>	<u>501,292</u>	16.97%
Licenses & Permits								
43110 Liquor Licenses	\$ 4,275	\$ 4,320	\$ 15,270	\$ 4,400	\$ 4,890	\$ 4,900	\$ 5,030	14.32%
43120 Bartender Licenses	2,275	2,435	2,700	2,500	2,150	2,500	1,000	-60.00%
43420 Misc. Licenses	<u>5,393</u>	<u>5,726</u>	<u>5,526</u>	<u>5,000</u>	<u>4,550</u>	<u>5,970</u>	<u>5,400</u>	8.00%
Total Licenses	<u>11,943</u>	<u>12,481</u>	<u>23,496</u>	<u>11,900</u>	<u>11,590</u>	<u>13,370</u>	<u>11,430</u>	-3.95%

General Fund
Detailed Revenues (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Licenses & Permits (cont.)								
43510 Building/Business Permits	\$ 31,854	\$ 44,045	\$ 34,842	\$ 35,000	\$ 23,731	\$ 35,000	\$ 32,000	-8.57%
43591 Parking Permits	7,091	11,285	10,075	10,000	5,583	9,500	10,000	0.00%
43595 Variance Permits	-	350	350	300	350	350	-	-100.00%
43596 Well Permits	1,500	300	-	-	-	-	-	0.00%
43597 Misc. Permits	14,901	7,605	7,269	7,500	7,217	9,264	9,200	22.67%
Total Permits	55,346	63,585	52,536	52,800	36,881	54,114	51,200	-3.03%
Total Licenses & Permits	67,290	76,066	76,032	64,700	48,471	67,484	62,630	-3.20%
Fines, Fees, and Penalties								
43610 Court Fines/Ordinance Violations	\$ 116,124	\$ 145,611	\$ 107,535	\$ 150,000	\$ 95,293	\$ 150,000	\$ 160,000	6.67%
43730 Warrant Fee	75	25	100	75	100	125	75	0.00%
Total Fines, Fees and Penalties	116,199	145,636	107,635	150,075	95,393	150,125	160,075	6.66%
Public Charges for Services								
44110 Copies/Open Records Requests	\$ 96	\$ 278	\$ 375	\$ 250	\$ 274	\$ 325	\$ 300	20.00%
44190 Other Public Charges	220	360	689	300	-	2,327	300	0.00%
44220 Parking Meter Coin	34	-	-	-	-	-	-	0.00%
44230 Ambulance Fees	49,218	59,443	72,061	60,000	57,759	80,000	70,000	16.67%
44610 Community Building Rental	8,478	18,977	21,611	16,000	22,304	24,000	21,000	31.25%
Total Public Charges for Services	58,045	79,058	94,735	76,550	80,337	106,652	91,600	19.66%

General Fund
Detailed Revenues (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Miscellaneous Revenue								
48200 Recycling Revenue	\$ 33,638	\$ 30,120	\$ 30,612	\$ 29,800	\$ 15,050	\$ 30,000	\$ 30,000	0.67%
48220 Interest Income	6,483	2,577	18,221	7,000	34,807	45,000	30,000	328.57%
48250 Sale of Recyclables	669	1,612	3,126	2,000	707	1,000	2,000	0.00%
48330 Payment from Water Utility	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48350 Payment from Sewer	26,000	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
48110 Donations/Contributions/Pass Through	700	-	200	-	(120)	-	-	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	22,429	19,376	18,537	22,000	13,719	17,919	20,000	-9.09%
48690 Compensation from Insurance Loss	-	-	4,218	-	3,250	3,250	-	0.00%
48900 Miscellaneous Revenue	55,561	73,585	3,963	18,000	3,709	6,000	18,000	0.00%
Total Miscellaneous Revenue	<u>197,481</u>	<u>250,647</u>	<u>156,877</u>	<u>156,800</u>	<u>149,121</u>	<u>181,169</u>	<u>178,000</u>	13.52%
Other Financing Sources								
49101 Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
49102 Sale of Village Equipment	5,834	-	476	-	-	-	-	0.00%
49110 Applied General Fund Reserve	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	<u>5,834</u>	<u>-</u>	<u>476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total General Fund Revenue	<u>\$ 2,299,442</u>	<u>\$ 2,379,009</u>	<u>\$ 2,332,669</u>	<u>\$ 2,462,229</u>	<u>\$ 697,418</u>	<u>\$ 2,521,393</u>	<u>\$ 2,642,580</u>	7.32%

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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.

2024 Goals

- Improve and expand communications with key stakeholders and residents
- Maintain level of public services provided to Village Residents

General Fund Expenditures
 Village Board

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Board								
51100-50110 Board Salaries	\$ 16,002	\$ 17,625	\$ 17,666	\$ 18,500	\$ 12,243	\$ 18,500	\$ 18,500	0.00%
51100-50120 FICA Tax	1,097	1,157	1,352	1,415	937	1,291	1,415	0.00%
51100-50126 Travel/Training/Meetings	114	52	\$ 275	200	-	-	200	0.00%
51100-50127 Membership Dues	1,342	1,249	1,473	1,376	1,761	1,761	1,706	23.96%
Total Village Board	<u>18,554</u>	<u>20,083</u>	<u>20,766</u>	<u>21,491</u>	<u>14,940</u>	<u>21,552</u>	<u>21,821</u>	1.53%

2024
 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	1,206
Chamber of Commerce	500

Total	1,706
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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.

2024 Goals

- Smooth implementation of new Village Website
 - Receive the Government Finance Officers' Association Distinguished Budget Presentation Award.
 - Continue to update and maintain capital purchasing plan
 - Oversee and manage budget.
 - Digitize property record files
 - Streamline service delivery, reevaluate processes to ensure ease of workflow and understanding
 - Crosstrain staff to ensure service continuity
 - Continue to enforce Village Ordinance when it comes to Building permits, licensing, and property maintenance
- Budget Impact & Changes**
- New Administrator lessening salary amounts, health insurance costs, and retirement contribution



2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of 0.1% from 2023. 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 \$2,430.52 and a single plan is \$987.12.

- 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 enrolled in the State’s Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 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					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Village Administrator/Clerk	45%	45%	35%	35%	35%	35%
Water Utility	20%	20%	25%	25%	25%	25%
Sewer Utility	20%	20%	25%	25%	25%	25%
Stormwater Utility	15%	15%	15%	15%	15%	15%

General Fund Expenditures
 Village Administrator

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Administrator								
51320-50110 Salary	\$ 42,760	\$ 35,199	\$ 36,758	\$ 40,066	\$ 26,433	\$ 37,337	\$ 33,023	-17.58% (1)
51320-50120 FICA Tax	3,394	2,555	2,615	3,065	1,898	2,716	2,526	-17.58% (1)
51320-50121 Health Insurance Premium	8,835	7,236	\$ 9,804	10,362	6,564	7,663	3,648	-64.79% (1)
51320-50122 Health Insurance Deductible	770	589	327	350	350	350	175	-50.00% -1
51320-50123 Retirement Contribution	2,886	2,373	\$ 2,409	2,725	1,797	2,539	2,279	-16.37% (1)
51320-50124 Group Life Insurance Premium	29	24	28	29	15	19	6	-79.71% (1)
51320-50125 Disability Insurance Premium	156	156	\$ 145	161	104	156	-	-100.00% (2)
51320-50126 Travel/Training/Meetings	1,056	956	2,389	3,301	1,027	1,400	1,745	-47.14% (3)
51320-50127 Membership Dues	578	472	866	572	380	450	554	-3.02%
Total Village Administrator	60,464	49,560	55,341	60,631	38,569	52,630	43,956	-27.50%

Significant Variances Explanation:

- (1) Change due to change in Staffing
- (2) Lincoln Finance Elimination in 2023
- (3) Reduction in Travel Expected

2024

Expenditure Detail - Village Administrator

100-51320 Village Administrator

50126 - Travel/Training/Meetings

Travel expenses for meetings/trainings	581
Conferences/Training	840
Village Administrator - cellular phone	<u>324</u>
Total	1,745

50127 - Professional Dues

ICMA	360
GFOA	90
MEA-SEW	14
WCMA	<u>90</u>
Total	554

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.

2024 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.
- Continue to enhance public communications
- Digitize property records
- Proper maintenance of Village financial records

Budget Impact & Changes

- Wages and benefit costs increasing due to change in staffing
- Increase in bank fee line item due to adjustment in allocation of bank fees

2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of 0.1% from 2023. 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 \$2,430.52 and a single plan is \$987.12.

- 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 enrolled in the State’s Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget*	2023 Budget	2024 Budget
Assistant Administrator	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					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget*	2023 Budget	2024 Budget
Assistant Administrator	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	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Finance/Treasurer								
51550-50110 Salary	\$ 19,284	\$ 19,873	\$ 29,102	\$ 30,332	\$ 19,168	\$ 30,072	\$ 33,098	9.12% (1)
51550-50120 FICA Tax	1,470	1,396	1,490	2,320	1,428	2,221	2,532	9.12% (1)
51550-50121 Health Insurance Premium	10,120	10,712	5,093	4,385	5,058	8,539	11,550	163.41% (1)
51550-50122 Health Insurance Deductible	450	-	225	225	225	450	225	0.00%
51550-50123 Retirement Contribution	1,297	1,340	1,319	2,063	1,303	2,045	2,284	10.72% (1)
51550-50124 Group Life Insurance Premium	106	106	23	17	15	25	17	0.00%
51550-50125 Disability Insurance Premium	143	156	146	208	104	156	-	-100.00%
51550-50126 Travel/Training/Meetings	-	245	467	540	677	1,400	630	16.67% (1)
51550-50127 Membership Dues	328	30	344	360	202	360	360	0.00%
51550-50131 Software Support	1,064	121	2,885	1,125	-	500	1,108	-1.49%
51550-50133 Bank/Financial Service Fees	720	545	491	750	134	700	300	-60.00%
51550-50186 HRA/FSA Admin Fee	711	1,332	1,336	1,000	896	1,366	1,275	27.50% (2)
Total Finance/Treasurer	<u>35,692</u>	<u>35,855</u>	<u>42,922</u>	<u>43,324</u>	<u>29,209</u>	<u>47,833</u>	<u>53,378</u>	23.21%

Significant Variances Explanation:

- (1) Wage and benefit costs increasing due to change in staffing
- (2) Increase due to adjustment in allocation of bank fees

2024
Expenditure Detail - Finance

100-51550 Finance Department

50126 - Travel/Training/Meetings

WCMA Conferences	216
Misc. Travel & Training Costs	225
Phone	<u>189</u>
Total	630

50127 - Membership Dues

	<u>360</u>
Total	360

50131 - Software Support

County Tax Support	121
Accounting software license (25% General Fund)	<u>987</u>
Total	1,108

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.

2024 Goals

- Effectively manage four scheduled elections.
- Proactively train Election Inspectors preceding each election.
- Recruit and train additional election inspectors and Chief Inspectors.
- Implement all election rule/law changes.
- Manage building permit processing.
- Implement online building permit application process.
- Work with Administrator on special projects.
- Digitize property record files.

Budget Impact/Changes

- Change in Staffing from this time last year.
- Election Inspector Wages increasing in 2024, base amount still covers
- Reduction due to state creating their own bartender license
- Reflected anticipated cost of 4 elections, including a presidential, and the need for new envelopes per state mandate

2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of 0.1% from 2023. 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 \$2,430.52 and a single plan is \$987.12.

- 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 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 enrolled in the State’s Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 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					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 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	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Clerk/Elections								
51411-50110 Salary	\$ 21,729	\$ 24,458	\$ 19,296	\$ 20,538	\$ 14,640	\$ 23,460	\$ 24,331	18.46% (1)
51411-50119 Election Inspector Wages	2,001	1,198	2,596	3,500	1,249	1,249	3,500	0.00% (2)
51411-50120 FICA Tax	1,774	1,869	1,472	1,571	1,120	1,795	2,659	69.24% (1)
51411-50123 Retirement Contribution	1,467	1,649	1,257	1,397	996	1,595	2,398	71.72% (1)
51411-50124 Group Life Insurance Premium	134	11	33	18	18	37	59	225.93% (1)
51411-50126 Travel/Training/Meetings	62	18	234	1,260	392	1,000	1,400	11.11%
51411-50127 Membership Dues	86	330	80	115	325	325	115	0.00%
51411-50176 Licenses & Permit Processing	448	512	521	500	532	532	140	-72.00% (3)
51411-50177 Equipment Maintenance	415	758	752	800	440	440	800	0.00%
51411-50178 Election Supplies	4,846	1,540	3,683	1,500	718	1,200	4,000	166.67% (4)
Total Clerk/Elections	32,962	32,343	29,923	31,199	20,430	31,633	39,402	26.29%

Significant Variances Explanation:

- (1) Reflects change in staffing
- (2) Election Inspector Wages increasing in 2024, base line amount still covers
- (3) Reduction due to state taking over bartender licenses
- (4) Reflected anticipated cost of 4 elections, including presidential, and the need for new envelopes per state mandate

2024

Expenditure Detail - Clerk/Elections

100-51411 Clerk/Elections

50119 - Election Inspector Wages

Election inspectors for scheduled elections and training	<u>3,500</u>
Total	3,500

50177 - Equipment Maintenance

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

50178 - Election Supplies

Ballots & Supplies from County	2,400
Ink cartridges, ballot pens, misc. supplies	1,000
Meal for Election Inspectors on Election Day	<u>600</u>
Total	4,000

50126 - Travel/Training/Meetings

WMCA	360
Misc. Meetings	300
Misc. Travel Costs (Mileage for Clerk and Election Inspectors)	<u>740</u>
Total	1,400

50127 - Professional Dues

WMCA (Wisconsin Municipal Clerks Assoc.)	65
Milwaukee Metro Clerks Association	<u>50</u>
Total	115

Department Description

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

Services

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

Budget Impact & Changes

- Increase in the cost of contracted services, cost of goods, and postage
- Copier Maintenance covered with new copier purchase so that line item has been reduced.

Village Hall/Facilities Maintenance Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Hall/Facilities Maintenance								
51710-50132 Printing/Publishing/Copies	\$ 4,126	\$ 2,787	\$ 2,960	\$ 3,250	\$ 2,203	\$ 3,100	\$ 3,575	10.00% (1)
51710-50134 Utilities	24,005	26,892	31,236	27,000	14,121	26,629	31,000	14.81% (1)
51710-50135 Telephone/Internet	1,132	1,432	2,796	2,925	3,303	4,500	2,990	2.22%
51710-50136 Office Supplies	12,094	4,698	6,064	3,900	3,166	4,000	5,250	34.62% (1)
51710-50137 Postage	2,461	2,445	2,447	1,000	855	1,100	1,250	25.00% (1)
51710-50138 Equipment/Copier Maintenance	601	295	52	325	-	-	-	-100.00% (2)
51710-50139 Building Maintenance	10,377	14,374	14,534	13,000	14,515	16,500	15,600	20.00% (1)
Total Village Hall/Facilities Maintenance	54,796	52,923	60,089	51,400	38,162	55,829	59,665	16.08%

Significant Variances Explanation:

- (1) Increase in contracted services, costs of goods, and postage.
- (2) Copier Maintenance covered with new copier purchase

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.

2024 Goals

- Process and receipt all fines and forfeitures in a prompt and efficient manner.
- Increase online payments.
- Management payment plans and ensure prompt payment.
- Maintain the high standards of accuracy when applying citation payments.

Budget Impact/Changes

- Decline in attorneys' fees due to historical downward trend in funds used.
- Staffing change from this time last year.
- New judge was elected
- Switch to SDC has led to few people spending time in the jail due to lack of warrants being issued.

GENERAL FUND: MUNICIPAL COURT



2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of 0.1% from 2023. 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 \$2,430.52 and a single plan is \$987.12.

- 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 enrolled in the State’s Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 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					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Court Clerk	100%	100%	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%	100%	100%

Court Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Court								
51200-50110 Salary	\$ 30,747	\$ 31,083	\$ 50,031	\$ 37,651	\$ 21,006	\$ 41,846	\$ 39,242	4.23%
51200-50114 Attorney Services	13,466	10,180	11,415	18,000	8,693	13,500	13,000	-27.78% (1)
51200-50118 Judge Wages	2,400	2,400	2,400	2,400	1,600	2,400	2,500	4.17%
51200-50120 FICA Tax	2,624	2,493	3,976	3,064	1,637	3,273	3,193	4.21%
51200-50121 Health Insurance Premium	5,113	5,034	7,129	14,398	9,424	13,745	15,400	6.96%
51200-50122 Health Insurance Deductible	900	861	900	600	273	1,408	600	0.00%
51200-50123 Retirement Contribution	2,077	2,094	1,729	2,560	1,428	2,861	2,708	5.76%
51200-50124 Group Life Insurance Premium	183	190	166	194	49	77	82	-57.63% (2)
51200-50125 Disability Insurance Premium	179	137	115	277	94	137	-	-100.00% (3)
51200-50126 Travel/Training/Meetings	704	1,148	988	2,100	1,872	2,400	2,500	19.05% (4)
51200-50127 Membership/Professional Dues	145	120	145	145	145	145	145	0.00%
51200-50130 Prisoner Housing/Witness Fees	3,861	4,635	3,822	5,400	513	600	500	-90.74% (5)
51200-50131 Support/Consulting	4,724	4,742	4,796	5,004	7,181	7,250	5,600	11.91%
51200-50136 Office Supplies	586	1,249	2,809	3,000	1,546	2,500	2,500	-16.67% (3)
Total Court	67,710	66,364	90,421	94,793	55,460	92,142	87,970	-7.20%

Significant Variances Explanation:

- (1) Amount meant to reflect historical trends
- (2) Adjustment due to staffing change from 2023-2024
- (3) Reflects the elimination of Linclon Financial Coverage
- (4) Reflects increase in municipal judge training attendance
- (5) Reflects lack of warrants being issued due to conversion to SDC

2024
Expenditure Detail - Court

100-51200 Court

50126 - Travel/Training/Meetings

WMJA Annual Registration (Judge)	700
Clerk and Judge Training and Travel reimbursement	<u>1,800</u>
Total	2,500

50127 - Professional Dues

WMJA (Judge)	100
WMCA (Court clerk)	<u>45</u>
Total	145

50131 - Consultants/Support

Tipps Court	5,120
TVRP Registration Suspensions	<u>480</u>
Total	5,600

50136 - Office Supplies

Office Supplies	600
Postage	800
Telephone	<u>1,100</u>
Total	2,500

50130 - Prisoner Housing/Witness Fees

Prisoner Housing	400
Witness Fees	<u>100</u>
Total	500

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

- Budget increase due to expected costs of Employee Handbook rewrite and Possible Ordinance Revisions

General Fund Expenditures
 Legal Services Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Legal								
51600-50113 Counseling	\$ 5,104	\$ 12,008	\$ 3,514	\$ 10,000	\$ 3,566	\$ 8,000	\$ 15,000	50.00% (1)
Total Legal	<u>5,104</u>	<u>12,008</u>	<u>3,514</u>	<u>10,000</u>	<u>3,566</u>	<u>8,000</u>	<u>15,000</u>	50.00%

(1) Employee Handbook Update costs and ordinance revisions

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 9 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.

2024 Goals

- Explore options to create a dedicated investigator to follow-up on cases, while allowing patrol officers to remain in the Village and out on patrol
- Identify training needs of the department and to implement a regular in-house training calendar
- Continue to improve community engagement through outreaches and daily communication with the public
- Continue succession planning for the future

2024 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, 2027.

Retirement: Employer WRS contribution of 14.3% of gross wages, an increase of 1.1% from 2023. Currently, all police employees received 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 \$2,430.52 and a single plan is \$987.12.

- 7 employees on family plan
- 1 employee on 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 enrolled in the State's Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Uniform Allowance: Command staff (Chief and Captain) receives \$600 allowance, and sworn Officers receive \$600.

GENERAL FUND: POLICE DEPARTMENT



Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captian	0.00	0.00	2.00	2.00	1.00	1.00
Lieutenant/Detective	1.00	1.00	0.00	0.00	0.00	0.00
Patrol Officer	6.00	6.00	5.00	5.00	7.00	7.00
Police Clerical	0.40	0.40	0.40	0.40	0.40	0.40
Comm. Service Officer	0.25	0.25	0.00	0.00	0.00	0.00
Total	8.65	8.65	8.40	8.40	9.40	9.40

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Police Chief	100%	100%	100%	100%	100%	100%
Captian	0%	0%	100%	100%	100%	100%
Lieutenant/Detective	100%	100%	0%	0%	0%	0%
Patrol Officer	100%	100%	100%	100%	100%	100%
Police Clerical	100%	100%	100%	100%	100%	100%
Comm. Service Officer	100%	100%	0%	0%	0%	0%

General Fund Expenditures
Police Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Police Salaries & Benefits								
52110-50110 Administrative Salaries	\$ 183,216	\$ 236,596	\$ 287,659	\$ 205,029	\$ 166,139	\$ 266,309	\$ 214,730	4.73% (1)
52110-50111 Patrol Salaries	461,643	430,727	423,558	549,050	305,718	491,566	566,055	3.10% (1)
52110-50112 Clerical Salaries	20,498	20,722	33,354	22,882	13,844	21,763	24,095	5.30% (1)
52110-50115 Community Service Officer Wages	4,888	-	-	-	-	-	-	0.00%
52110-50116 Overtime	34,568	31,608	34,854	32,645	37,915	59,723	38,500	17.93% (2)
52110-50117 Other Payout	2,650	475	275	3,000	-	3,000	3,000	0.00%
52110-50120 FICA	57,904	52,191	56,765	62,079	38,558	61,113	65,449	5.43% (1)
52110-50121 Health Insurance Premium	186,408	170,320	162,544	222,972	110,891	171,352	215,597	-3.31% (1)
52110-50122 Health Insurance Deductible	5,545	16,672	9,680	9,800	3,292	8,000	7,900	-19.39% (1)
52110-50123 Retirement Contribution	81,210	84,089	92,224	107,117	68,344	108,349	119,643	11.69% (1)
52110-50124 Group Life Insurance Premium	782	787	853	849	602	955	1,057	24.53% (1)
52110-50125 Disability Insurance Premium	2,887	2,982	2,596	4,335	1,930	3,044	-	-100.00% (3)
52110-50128 Safety & Uniform Allowance	4,863	4,355	4,623	4,500	4,321	5,135	5,400	20.00% (1)
52110-50129 Retiree Health Insurance Premium	1,500	(742)	-	-	-	-	-	0.00%
Total Police Salaries & Benefits	1,048,563	1,050,781	1,108,984	1,201,375	751,553	1,200,308	1,261,426	5.00%

Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2024
- (2) Cost reflects a projected amount for each sworn officer
- (3) Reflects the elimination of Lincoln Financial Benefit

General Fund Expenditures
Police Department (Cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Police Professional Development								
52120-50126 Travel/Training/Meetings	\$ 3,845	\$ 6,312	\$ 9,034	\$ 9,825	\$ 5,368	\$ 8,000	\$ 11,825	20.36% (1)
52120-50127 Membership Dues/Books	1,867	2,192	2,712	2,782	2,842	2,900	3,300	18.62% (2)
52120-50130 Miscellaneous Expenses	1,922	-	-	-	-	-	-	0.00%
52120-50141 Guns & Ammunition	996	2,021	5,038	4,500	-	5,038	4,500	0.00%
Total Police Professional Development	8,631	10,525	16,784	17,107	8,210	15,938	19,625	14.72%
Police Administration								
52130-50131 Software Support	\$ 10,091	\$ 9,774	\$ 12,061	\$ 16,093	\$ 12,817	\$ 13,500	\$ 22,606	40.47% (3)
52130-50135 Telephone	3,437	3,910	6,245	6,859	2,677	5,000	5,859	-14.58%
52130-50136 Office Supplies	5,032	4,967	3,870	3,900	2,940	3,200	3,900	0.00%
52130-50142 Crime Prevention Materials	-	658	183	500	-	300	500	0.00%
52130-50143 Investigative Fees	3,639	4,657	4,840	4,350	2,902	4,000	4,200	-3.45%
52130-50147 Emergency Government	1,701	535	319	500	9	500	500	0.00%
52130-50164 Computer/Equipment Maintenance	3,502	2,428	2,545	2,675	1,573	2,675	4,230	58.13% (4)
Total Police Administration	27,403	26,929	30,063	34,877	22,917	29,175	41,795	19.84%

Significant Variances Explanation:

- (1) Increase due to additional officer and added leadership training opportunities
- (2) Increase to reflect association dues increase, additional memberships in 2024
- (3) Increased costs in service contracts in 2024
- (4) Increased services from Taylor Computers starting in 2024

General Fund Expenditures
Police Department (Cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Police Equipment & Maintenance								
52140-50144 Vehicle Maintenance	\$ 14,915	\$ 7,426	\$ 5,704	\$ 7,500	\$ 2,212	\$ 6,000	\$ 7,500	0.00%
52140-50145 Ballistic Vests	5,405	743	1,360	1,200	(43)	1,200	2,400	100.00% (1)
52140-50146 Gas & Oil	9,420	11,350	11,913	11,500	6,602	11,500	11,500	0.00%
52140-50164 Computer Maintenance	4,167		-	-	-	-	-	0.00%
52140-50300 Patrol Supplies	<u>2,722</u>	<u>3,407</u>	<u>3,542</u>	<u>3,750</u>	<u>1,113</u>	<u>2,500</u>	<u>3,750</u>	0.00%
Total Police Equipment & Maintenance	<u>36,629</u>	<u>22,925</u>	<u>22,519</u>	<u>23,950</u>	<u>9,884</u>	<u>21,200</u>	<u>25,150</u>	5.01%
Total Police Department	<u>1,121,225</u>	<u>1,111,160</u>	<u>1,178,351</u>	<u>1,277,309</u>	<u>792,564</u>	<u>1,266,621</u>	<u>1,347,996</u>	5.53%

Significant Variances Explanation:

- (1) Increase reflects purchasing two new ballistic vests

2024
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	4000
Duty Specific Training	5500
Total	<u><u>10825</u></u>

50141 - Guns/Ammunition	
Ammunition/Supplies	3500
Misc. Supplies	250
Taser Supplies/Cartridges	750
Total	<u><u>4500</u></u>

50127 - Membership Dues/Subscriptions	
International, WI Chief of Police, Waukesha Chiefs, FBINA	1100
MIU Membership	500
Lakes Firearms Membership	750
CSI - Policy Development	800
MOCIC	100
International Assoc for Property & Evidence - Officer Ratzlaff	50
Total	<u><u>3300</u></u>

100-52130 Police Administration

50131 - Software support	
Axon License & Data Storage	3000
CIB-TIME System	1269
Intergraph/Spillman - RMS - Net Motion	8238.5
Trunked Radio Support	3359.55
Electronic Scheduling	1200
Tipps Parking & Tipps TVRP	2039
Total	<u><u>19106.05</u></u>

50164 - Computer/Equipment Maintenance	
Radar Certification	175
Radar/Laser Repairs	250
Office/Squad Computer Repair/Anti-Virus	1000
Radio Maintenance/Programming	250
Misc./Radio Battery Replacement	500
Total	<u><u>2175</u></u>

50135 - Telephone	
AT&T, Squad Routers & Cellphones (Chief/Lt/Squads)	3000
Office Phones -Mitel	2709
Misc.	150
Total	<u><u>5859</u></u>

50136 - Office Supplies	
Postage	400
Printing/Copies	1000
Office Supplies	2500
Total	<u><u>3900</u></u>

50143 - Investigative Fees	
Evidence Processing Supplies	1500
Police Tow (Zero Sum to the Budget)	250
Lexis-Nexis / Clear	1700
Blood Draws	750
Total	<u><u>4200</u></u>

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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.

2024 Goals

- Maintain all infrastructure: streets, curbs/sidewalks, sanitary, water, and sewer utility.
- Continue with exception maintenance of Village Hall and other Village-owned property.
- Enhance in-house preventative and routine fleet maintenance.
- Oversee Road Project.
- Coordinate and help carry out booster pump/SCADA panel upgrade
- Tree planting

Budget Impact & Change

- Wage and benefit cost increases.
- Increased cost of goods
- Change in staff from this time last year

2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of 0.1% from 2023. 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 \$2,430.52 and a single plan is \$987.12.

- 4 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 enrolled in the State's Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages. This benefit starts after the self-selected waiting period ends.

Uniform Allowance: All full time DPW employees receive a \$600 annual uniform allowance.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
DPW Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Service Technicians	2.00	2.00	3.00	3.00	3.00	3.00
Seasonal	0.20	0.20	0.00	0.00	0.00	0.00
Total	3.20	3.20	4.00	4.00	4.00	4.00

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 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%	0%	0%	0%	0%
Water Utility	5%	5%	0%	0%	0%	0%
Sewer Utility	5%	5%	0%	0%	0%	0%
Stormwater Utility	5%	5%	0%	0%	0%	0%

General Fund Expenditures
Public Works Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
DPW Wages & Benefits								
54110-50108 Overtime	\$ 5,582	\$ 6,686	\$ 4,955	\$ 10,468	\$ 7,377	\$ 10,000	\$ 11,169	6.70% (1)
54110-50109 Seasonal Wages	-	-	-	-	-	-	-	0.00%
54110-50110 General DPW Labor	42,525	57,817	65,916	65,911	45,495	68,646	73,316	11.24% (1)
54110-50120 FICA	3,776	4,743	5,215	5,560	3,882	5,718	5,609	0.87%
54110-50121 Health Insurance Premium	15,131	20,682	24,154	22,411	16,767	23,184	25,666	14.53% (1)
54110-50122 Health Insurance Deductible	61	305	857	1,000	395	1,000	1,000	0.00%
54110-50123 Retirement Contribution	3,247	4,341	4,663	4,635	3,595	5,304	4,857	4.78%
54110-50124 Group Life Insurance Premium	136	151	185	134	131	192	202	50.92% (2)
54110-50125 Disability Insurance Premium	260	311	295	461	210	326	-	-100.00% (3)
54110-50128 Safety & Uniform Allowance	281	344	375	375	375	375	600	60.00% (4)
Total DPW Wages & Benefits	71,000	95,379	106,616	110,956	78,228	114,745	122,420	10.33%

Significant Variances Explanation:

- (1) Wage and benefit costs increasing in 2024
- (2) Reflects staffing changes
- (3) Reflects elimination of Lincoln Financial Benefit
- (4) Reflects increase in cost of goods

General Fund Expenditures
Public Works Department (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
DPW Administration								
54130-50126 Travel/Training/Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
54130-50135 Telephone/Internet	1,538	1,735	2,180	1,760	1,270	1,760	1,760	0.00%
54130-50150 Licensing & Testing	-	65	147	220	-	220	220	0.00%
Total DPW Administration	1,538	1,800	2,327	1,980	1,270	1,980	1,980	0.00%

General Fund Expenditures
Public Works Department (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
DPW General Operations								
54140-50144 Vehicle/Equipment Maintenance	\$ 7,267	\$ 7,243	\$ 8,479	\$ 8,000	\$ 6,150	\$ 8,000	\$ 9,350	16.88%
54140-50146 Gas & Oil	7,718	8,974	13,889	9,500	5,934	9,500	9,500	0.00%
54140-50151 Tree and Brush Maintenance	751	407	1,652	1,500	700	1,200	1,500	0.00%
54140-50153 Street Light Maintenance	35,107	37,229	26,077	20,000	16,614	22,000	23,000	15.00% (2)
54140-50154 Traffic Control Supplies	4,566	2,679	2,985	2,500	691	2,000	2,000	-20.00%
54140-50155 Snow Removal/Deicing	19,969	23,569	24,393	22,000	18,248	22,000	25,000	13.64% (3)
54140-50156 Street Maintenance Supplies	13,347	10,509	8,171	6,000	5,521	12,000	8,000	33.33% (1)
54140-50157 Landscaping & Weed Control	3,942	1,625	4,488	4,400	3,780	4,200	8,700	97.73% (4)
54140-50158 Garage Tools	927	994	972	1,100	1,229	1,400	1,100	0.00%
54140-50232 Hydrant Rental	91,528	91,528	102,193	92,000	-	92,000	92,000	0.00%
Total DPW General Operations	185,122	184,758	193,300	167,000	58,868	174,300	180,150	7.87%
Total DPW Department Expenditures	257,660	281,936	302,244	279,936	138,366	291,025	304,550	8.79%

Significant Variances Explanation:

- (1) Increase reflects costs actual anticipated costs of goods
- (2) Increase in cost of electricity and heating
- (3) Increase in price of salt
- (4) Community Building Landscaping

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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.
- Combining of all insurance expenses into one account

General Fund Expenditures
Miscellaneous Departments

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Contingencies & Transfers								
80100-50130 Contingency	\$ 1,941	\$ 9,937	\$ 8,137	\$ 28,297	\$ -	\$ -	\$ 73,148	158.50%
Total Contingencies & Transfers	<u>1,941</u>	<u>9,937</u>	<u>8,137</u>	<u>28,297</u>	<u>-</u>	<u>-</u>	<u>73,148</u>	158.50%
Insurance								
56000-50180 Liability	\$ 18,045	\$ 21,184	\$ 16,287	\$ 13,181	\$ 20,916	\$ 20,916	\$ 41,600	215.61% (1)
56000-50181 Property	4,304	4,642	4,736	4,694	5,794	5,794	-	-100.00% (1)
56000-50182 Auto	3,335	-	-	3,419	3,419	3,419	-	-100.00% (1)
56000-50183 Workers Compensation	15,069	17,579	12,666	18,030	10,154	16,500	-	-100.00% (1)
56000-50184 Self Insurance Deductible	-	-	-	1,750	-	-	-	-100.00%
56000-50185 Unemployment	-	-	-	500	-	-	-	-100.00%
Total Insurance	<u>40,754</u>	<u>43,405</u>	<u>33,688</u>	<u>41,574</u>	<u>40,282</u>	<u>46,629</u>	<u>41,600</u>	0.06%
Technology & Contracted Services								
57000-50190 Engineering Consulting Services	\$ -	\$ -	\$ 639	\$ 1,000	\$ -	\$ 1,000	\$ 1,100	10.00% (2)
57000-50191 Fire and Rescue Services	314,821	316,210	317,421	327,565	245,674	327,565	350,784	7.09%
57000-50192 Assessment Services	28,500	33,434	30,933	33,500	21,375	33,500	33,500	0.00%
57000-50193 Auditing	19,578	13,668	17,284	15,280	16,784	19,000	18,000	17.80%
57000-50194 Animal Services (HAWs)	1,726	1,569	1,155	1,155	1,368	1,368	1,400	21.21% (2)
57000-50195 Building Inspection Services	19,231	27,093	19,373	17,000	7,845	15,000	15,000	-11.76%
57000-50196 IT Support Services	5,742	6,507	4,184	11,715	10,293	13,000	15,400	31.46% (2)
57000-50198 Refuse and Recycling Collection	119,276	99,083	105,046	107,000	63,860	101,384	109,996	2.80%
57000-50199 Elmbrook Senior Taxi	1,030	1,030	1,100	1,100	1,100	1,100	1,100	0.00%
57000-50200 Website Hosting and Maintenance	2,265	1,850	462	420	-	420	1,274	203.33% (3)
57000-50201 Clarke House Contract Payment	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
57000-50202 Employee Assistance Program	700	700	700	840	525	840	840	0.00%
57000-50203 Waukesha County Center For Growth	-	2,820	2,961	3,000	2,961	2,961	3,000	0.00%
Total Technology & Contracted Services	<u>548,724</u>	<u>598,520</u>	<u>503,957</u>	<u>522,275</u>	<u>374,484</u>	<u>519,838</u>	<u>554,094</u>	6.09%
Total General Fund Expenditures	<u>\$ 2,245,586</u>	<u>\$ 2,314,095</u>	<u>\$ 2,329,353</u>	<u>\$ 2,462,229</u>	<u>\$ 1,546,032</u>	<u>\$ 2,433,732</u>	<u>\$ 2,642,580</u>	7.32%

- (1) Reflects quoted 2024 insurance premiums, combined insurance into one line item
- (2) Reflects increase in cost of services
- (3) Reflects new website hosting

PARK & RECREATION SPECIAL REVENUE FUND



Department Description

The Village provides a variety of Park and Recreation programs and services including 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, bingo revenue, and holiday breakfast revenue.

Services

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

2024 Goals

- Expand program offerings.
- Evaluate funding for annual Fireworks program.
- Explore additional community programs (cribbage, scrapbooking, etc.).

Budget Impacts/Changes

- Increase in funding for the 4th of July Parade
- Increase in expected park fees from expanding programs

Fund 101 - Park and Recreation Fund
 Detailed Revenues & Expenditures

Account	Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Park and Recreation Revenues									
41100	Property Taxes	\$ 17,400	\$ 17,400	\$ 17,300	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	0.00%
44670	Fenceline Advertising Fees	450	-	-	-	-	-	-	
46720	Parks Fees	1,173	5,141	5,990	6,800	7,707	9,000	7,000	2.94%
48110	Donations	1,667	2,500	-	-	-	-	-	0.00%
	Total Revenues	<u>20,689</u>	<u>25,041</u>	<u>23,290</u>	<u>24,800</u>	<u>7,707</u>	<u>27,000</u>	<u>25,000</u>	0.81%

Account	Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Park and Recreation Expenditures									
55000-50160	Park Maintenance	\$ 5,235	\$ 7,270	\$ 12,280	\$ 9,000	\$ 6,799	\$ 9,200	\$ 9,000	0.00%
55000-50331	Community Programs	2,151	804	1,743	2,000	1,493	2,000	2,000	0.00%
55000-50343	Celebrations	248	11,629	14,905	12,500	16,483	16,500	14,000	12.00% (1)
	Total Expenditures	<u>7,633</u>	<u>19,703</u>	<u>28,928</u>	<u>23,500</u>	<u>24,776</u>	<u>27,700</u>	<u>25,000</u>	6.38%

Significant Variances Explanation:

- (1) Increase in budgeted amount for 4th of July Activities

Department Description

The Butler Public Library is a member of the Bridges Library System which includes 24 libraries throughout Waukesha and Jefferson Counties. Butler Public Library was established in 1964 and was originally housed in the basement of Village Hall. Today, the library has a 5,900 square foot building and are open 6 days a week to serve the needs of Butler and the surrounding communities. The Library Board maintains statutory authority to allocate library funds in accordance with their strategic plan and yearly goals.

Services

The library provides our patrons with a variety of services including reference services, access to public computers, free WiFi inside the building and in the parking lot, digital media, access to games, equipment and opportunities through our Library of Things and a constantly updated collection of physical materials including books, movies and newspapers. The library also provides free programming for all ages, including weekly story times, monthly book groups, craft workshops and social gatherings. Our staff works with local schools, day care facilities and homeschool groups to provide recommendations, events, and library access.

Strategic Goals

Goal #1: We will be recognized as an important source of knowledge, resources, activities, and fun for residents and businesses in Butler and the surrounding suburbs.

Goal #2: We will work to retain library staff who are knowledgeable about libraries and their collective resources, and are comfortable using and teaching patrons to use: technology, digital products/software and any kind of information that may be requested.

Goal #3: We will align Library services and technology with community and business needs/requests as much as possible.

Goal #4: We will create and cultivate long-range plans for implementing, maintaining, and updating library technology, with an emphasis both on public use and on library operations.

Budget Impacts/Changes

- Programming expenses will now be run entirely through the Library Budget with revenue provided by the Friends of the Butler Public Library.
- Purchase of main staff computer inflated the Technology Budget.
- Library Board approved use of Fund Balance to cover one-time expenses.

LIBRARY SPECIAL REVENUE FUND



2024 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.90% of gross wages, an increase of .10% from 2023.

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): The Village enrolled in the State's Income Continuation Insurance plan in October 2022. This gives employees short- and long-term disability benefits equivalent to 75% of their WRS wages if the employee is eligible. This benefit starts after the self-selected waiting period ends.

Staffing

Position	Employee FTE					
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Library Director	0.60	0.60	0.60	0.60	0.60	0.60
Assistant Director	0.00	0.00	0.00	0.00	0.00	0.00
Library Assistant	1.65	1.74	0.96	0.96	0.96	0.96
Youth Librarian	0.00	0.00	0.39	0.39	0.39	0.39
Shelver	0.00	0.00	0.00	0.00	0.00	0.00
Total	2.25	2.34	1.95	1.95	1.95	1.95

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

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Property Tax (Levy) Revenue:								
Property Tax Revenue	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	\$ -	\$ 96,347	\$ 99,000	2.75%
Total Property Tax Revenue	94,557	94,557	94,557	96,347	94,557	94,557	99,000	2.75%
Non-Property Tax Revenue:								
Other Financing Sources	\$ 11,107	\$ 17,674	\$ 17,816	\$ 20,689	\$ 14,307	\$ 23,247	\$ 32,723	58.17%
Total Non-Property Tax Revenue	11,107	17,674	17,816	20,689	14,307	23,247	32,723	58.17%
Total Revenue	\$ 105,663	\$ 112,231	\$ 112,373	\$ 117,036	\$ 108,863	\$ 117,803	\$ 131,723	12.55%

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Library Salaries & Benefits	\$ 64,319	\$ 64,841	\$ 70,325	\$ 76,665	\$ 46,625	\$ 72,851	\$ 82,155	7.16%
Library Administration	10,233	15,417	10,111	11,914	6,238	11,806	11,781	-1.12%
Library Equipment & Maintenance	12,563	18,388	12,330	12,700	10,203	14,900	17,479	37.63%
Library Programs & Services	5,503	5,691	6,129	6,015	6,776	8,444	9,858	63.89%
Library Collection	11,058	10,360	10,624	9,742	5,866	9,300	10,450	7.27%
Library Contingency	-	-	-	-	-	-	-	
Total Library Expenditures	\$ 103,676	\$ 114,696	\$ 109,519	\$ 117,036	\$ 75,709	\$ 117,301	\$ 131,723	12.55%
Beginning Fund Balance	\$ 24,859	\$ 26,850	\$ 24,578	\$ 29,222			\$ 29,222	
Annual Income / (Loss)	1,991	(2,272)	4,644	(0)			0	
Non-cash related adjustments	-	-	-	-			-	
Ending Fund Balance	\$ 26,850	\$ 24,578	\$ 29,222	\$ 29,222			\$ 29,222	
Ending Fund Balance	\$ 26,850	\$ 24,578	\$ 29,222	\$ 29,222			\$ 29,222	

Fund 800-Library Special Revenue Fund
Library Department

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Taxes								
41100 General Property Taxes	\$ 94,560	\$ 94,565	\$ 96,347	\$ 96,347	\$ -	\$ 96,347	\$ 99,000	2.75%
Total Taxes	94,560	94,565	96,347	96,347	-	96,347	99,000	2.75%
Other Financing Sources								
49000 Intergovernmental Revenue	\$ 6,735	\$ 11,823	\$ 11,574	\$ 15,184	\$ 7,768	\$ 15,184	\$ 18,937	24.72% (1)
48920 Library Fines	1,072	1,362	1,560	1,200	905	1,244	1,000	-16.67% (2)
48910 Library Fees	1,777	2,465	2,967	3,105	1,583	2,619	2,350	-24.32% (3)
40330 Debt/Capital Fund Surplus Applied							6,636	(3)
40320 Miscellaneous Revenue	1,523	2,025	1,715	1,200	4,051	4,200	3,800	216.67% (4)
40320 Transfers from Other Funds - Non Laps	-	-	-	-	-	-	-	0%
Total Other Financing Sources	11,107	17,674	17,816	20,689	14,307	23,247	32,723	58.17%
Total Library Fund Revenues	\$ 105,667	\$ 112,240	\$ 114,164	\$ 117,036	\$ 14,307	\$ 119,594	\$ 131,723	12.55%

Significant Variances Explanation:

- (1) Increase in circulation resulted in increase in county funding
- (2) Steady decrease in fines & fees
- (3) Expected Capital Fund contribution to cover needed expenses
- (4) Friends Group donation to fully fund all patron programming

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Library Salaries & Benefits								
55100-50110 Library Salaries & Wages	\$ 58,003	\$ 58,835	\$ 63,923	\$ 68,606	\$ 41,590	\$ 64,962	\$ 73,912	7.73% (1)
55100-50120 FICA	4,564	4,496	4,890	5,245	3,182	4,970	5,300	1.06%
55100-50123 Retirement Contribution	1,657	1,422	1,493	2,764	1,834	2,888	2,893	4.66%
55100-50124 Group Life Insurance Premium	95	88	19	50	18	31	50	0.00%
Total Library Salaries & Benefits	64,319	64,841	70,325	76,665	46,625	72,851	82,155	7.16%

(1) Includes 4% bonus paid with Capital Fund Balance

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Library Administration								
55200-50126 Travel/Training/Meetings	\$ 439	\$ 104	\$ 558	\$ 1,080	\$ 383	\$ 900	\$ 400	-62.96% (1)
55200-50127 Membership Dues	156	72	54	54	56	56	56	3.70% (2)
55200-50134 Utilities	6,032	6,325	6,630	7,600	3,379	7,600	8,000	5.26% (3)
55200-50135 Telephone/Internet	1,454	1,522	1,875	2,280	1,920	2,500	2,350	3.07%
55200-50136 Office Supplies	2,093	7,341	941	850	468	700	900	5.88%
55200-50137 Postage	59	53	53	50	33	50	75	50.00% (4)
Total Library Administration	10,233	15,417	10,111	11,914	6,238	11,806	11,781	-1.12%

Significant Variances Explanation:

- (1) 1 Certification class left for Director Certificate
- (2) Reflects membership to ALA only, ALA membership is required for many grant applications
- (3) Reflects increase in utilities across the state
- (4) Increased cost of postage for billing letters

Library Department (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Library Equipment & Maintenance								
55300-50162 Contracted Service	\$ 7,102	\$ 10,353	\$ 8,349	\$ 9,000	\$ 5,618	\$ 9,000	\$ 9,200	2.22%
55300-50163 Technology Maintenance	3,607	3,885	1,656	2,000	1,601	2,000	2,400	20.00%
55300-50164 Computer/Equipment Maintenance	339	2,394	22	100	-	100	4,000	3900.00% (1)
55300-50165 Copier Maintenance	690	653	635	650	217	650	400	-38.46% (2)
55300-50166 Material Processing/Repair	803	1,040	1,617	850	2,641	3,000	1,329	56.35% (3)
55300-50167 Housekeeping supplies	21	63	52	100	127	150	150	50.00%
Total Library Equipment & Maintenance	12,563	18,388	12,330	12,700	10,203	14,900	17,479	37.63%
Significant Variances Explanation:								
(1)	Replacement cost of mainframe computer, paid for with Capital Funds							
(2)	Decreased cost due to shared contract with Village Hall							
(3)	Reflects increased cost of processing materials; binding, stickering, repair materials, etc							
Library Programs & Services								
55400-50168 E-Book Contribution	\$ 633	\$ 653	\$ 677	\$ 678	\$ 272	\$ 678	\$ 700	3.24%
55400-50169 Shared Databases/Licenses	408	577	670	671	871	900	800	19.23%
55400-50172 Patron Programs	739	476	596	300	1,267	2,500	3,000	900.00% (1)
55400-50179 Café Member Charges	3,723	3,986	4,185	4,366	4,366	4,366	5,358	22.72%
Total Library Programs & Services	5,503	5,691	6,129	6,015	6,776	8,444	9,858	63.89%
Significant Variances Explanation:								
(1)	All Patron Program Funds provided by donation of the Friends of the Butler Public Library							
Library Collection								
55500-50171 Magazines/Newspaper	\$ 810	\$ 672	\$ 882	\$ 552	\$ 176	\$ 500	\$ 650	17.75%
55500-50173 Adult Collection	5,394	4,914	4,897	4,595	3,027	4,500	4,900	6.64%
55500-50174 Youth Collection	4,855	4,773	4,845	4,595	2,664	4,300	4,900	6.64%
Total Library Collection	11,058	10,360	10,624	9,742	5,866	9,300	10,450	7.27%
Contingencies & Transfers								
80100-50130 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00% (1)
Total Contingencies & Transfers	-	-	-	-	-	-	-	0.00%
Total Library Department	103,676	114,696	109,519	117,036	75,709	117,301	131,723	12.55%

Significant Variances Explanation:

(1) The library will not be adding funds to the Contingency (Capital Fund) account

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 \$9,421,230 outstanding principal and interest payment due through 2042.

- \$105,000 Stormwater Utility
- \$2,760,537 Water Utility
- \$6,702,976 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 2023 equalized value is \$342,945,300 which creates a debt limit of \$17,147,265. The Village's total general obligation outstanding debt is \$9,421,230.

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.

Debt repayment schedules can be found in the appendix starting on page 157.

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 \$502,088 for the payment of General Obligation Debt.

Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Property Tax (Lew) Revenue:								
Property Tax Revenue	\$ 420,903	\$ 474,278	\$ 553,229	\$ 538,103	\$ -	\$ 538,103	\$ 502,985	-6.53%
Total Property Tax Revenue	420,903	474,278	553,229	538,103	-	538,103	502,985	-6.53%
Non-Property Tax Revenue:								
Other Financing Sources	308	37	1,100	850	1,601	2,100	1,500	76.47%
Total Non-Property Tax Revenue	308	37	1,100	850	1,601	2,100	1,500	76.47%
Total Revenue	\$ 421,211	\$ 474,315	\$ 554,329	\$ 538,953	\$ 1,601	\$ 540,203	\$ 504,485	-6.40%

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Debt Service	\$ 434,243	\$ 490,694	\$ 521,015	\$ 538,953	\$ 514,135	\$ 535,687	\$ 504,485	-6.40%
Total Debt Service Expenditures	\$ 422,003	\$ 490,694	\$ 521,015	\$ 538,953	\$ 514,135	\$ 535,687	\$ 504,485	-6.40%
Beginning Fund Balance	\$ 46,268	\$ 33,236	\$ 44,354	\$ 77,290			\$ 77,290	
Annual Income / (Loss)	(13,032)	11,118	\$ 32,936	-			-	
Non-cash related adjustments	-	-	-	-			-	
Ending Fund Balance	\$ 33,236	\$ 44,354	\$ 77,290	\$ 77,290			\$ 77,290	

Fund 601 - Debt Service Fund Revenues
 Debt Service

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Taxes								
41110 General Property Taxes	\$ 420,903	\$ 475,378	\$ 553,229	\$ 538,103	\$ -	\$ 538,103	\$ 501,285	-6.84%
Total Taxes	<u>420,903</u>	<u>474,278</u>	<u>553,229</u>	<u>538,103</u>	<u>-</u>	<u>538,103</u>	<u>501,285</u>	-6.84%
Other Financing Sources								
48220 Interest Income	308	37	722	850	1,601	2,100	1,500	76.47%
49101 Transfer from Other Funds	-	-	-	-	-	-	-	0.00%
49200 Intergovernmental/Misc	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources	<u>308</u>	<u>1,100</u>	<u>1,100</u>	<u>850</u>	<u>1,601</u>	<u>2,100</u>		-100.00%
Total Debt Service Fund Revenue	<u>\$ 421,211</u>	<u>\$ 475,378</u>	<u>\$ 554,329</u>	<u>\$ 538,953</u>	<u>\$ 1,601</u>	<u>\$ 540,203</u>	<u>\$ 501,285</u>	-6.99%

Fund 601 - Debt Service Fund Expenditures
 Debt Service

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Debt Service								
60100-50415 Principal & Advances Paid	\$ 319,883	\$ 358,388	\$ 374,531	\$ 383,266	\$ 359,506	\$ 380,000	\$ 364,498	-4.90%
60100-50427 Interest Expense	<u>114,360</u>	<u>132,306</u>	<u>146,484</u>	<u>155,687</u>	<u>154,629</u>	<u>155,687</u>	<u>139,987</u>	-10.08%
Total Debt Service Fund Expenditures	<u>\$ 434,243</u>	<u>\$ 490,694</u>	<u>\$ 521,015</u>	<u>\$ 538,953</u>	<u>\$ 514,135</u>	<u>\$ 535,687</u>	<u>\$ 504,485</u>	-6.40%

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.
- There is borrowing planned for 2024. The Village will use this money to pay for the furthering of the road improvement project.

Fund 900 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues									
48220	Investment income	\$ 778	\$ 778	\$ 17,962	\$ 20,000	\$ 17,835	\$ 31,000	\$ 22,000	10.00%
49100	Debt proceeds	1,509,704	827,376	740,000	-	-	-	1,267,422	0.00%
48900	3rd Party Reimbursements	28,746	28,746	29,052	-	199	322		0.00%
	Total Revenue	1,539,229	856,900	787,014	20,000	18,034	31,322	1,289,422	6347.11%
General & Capital Expenditures									
30004-50425	Sewer Rehab Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
40005-50417	Stormwater Abatement Projects	-	-	-	-	-	-	-	0.00%
54310-50159	Street Reconstruction	781,924	731,142	759,639	300,000	26,119	300,000	685,808	128.60%
60002-50651	Water System Projects	456,142	-	-	-	24,264	100,000	563,614	0.00%
54310-50130	Misc Project Costs	-	-	-	-	-	-	-	0.00%
71029-50900	Cost of Debt Issuance	-	35,027	-	-	-	-	40,000	0.00%
	Total Expenditures	1,238,066	766,169	759,639	300,000	50,383	400,000	1,289,422	329.81%
	Beginning Fund Balance	\$ 594,267	\$ 1,106,746	\$ 1,197,477	\$ 1,198,226	\$ 1,198,226	\$ 1,198,226	\$ 1,198,226	
	Annual Income / (Loss)	512,479	90,731	749	(280,000)	-	(368,678)	0	
	Fund balance adjustment	-	-	-	-	-	-	-	
	Applied surplus	-	-	-	-	-	-	-	
	Ending Fund Balance	<u>\$ 1,106,746</u>	<u>\$ 1,197,477</u>	<u>\$ 1,198,226</u>	<u>\$ 918,226</u>	<u>\$ 1,198,226</u>	<u>\$ 829,548</u>	<u>\$ 1,198,226</u>	

Department Description

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

Budget Impacts/Changes

- Many capital projects/purchases are allocated to the utility accounts.
- Numerous capital projects slated for 2024
- Additional levy dollars allocated in 2024 to build fund balance for future capital purchases.

Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Property Tax (Lewy) Revenue:								
Capital Equipment	\$ 58,975	\$ 22,946	\$ 146,154	\$ 138,600	\$ -	\$ 138,600	\$ 238,314	71.94%
Total Property Tax Revenue	58,975	22,946	146,154	138,600	-	138,600	238,314	71.94%
Non-Property Tax Revenue:								
Intergovernmental Revenue	-	50,954	48,912	-	-	7,000	64,404	0.00%
Other Financing Sources	251,755	23,959	8,834	2,200	8,719	15,869	12,000	445.45%
Total Non-Property Tax Revenue:	251,755	74,912	57,747	2,200	8,719	22,869	76,404	3372.92%
Total Revenue	\$ 310,730	\$ 97,859	\$ 203,900	\$ 140,800	\$ 8,719	\$ 161,469	\$ 314,718	123.52%

Summary of Expenditures

Department	2020 Budget	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Hall	\$ 17,599	\$ 9,297	\$ 16,559	\$ 10,600	\$ 43,215	\$ 48,000	\$ 70,350	563.68%
Public Safety	4,328	327,996	13,845	65,000	40,393	45,393	82,132	26.36%
Public Works	13,703	18,303	75,234	17,000	12,692	16,800	80,750	375.00%
Total Capital Equipment Expenditures	\$ 35,631	\$ 355,597	\$ 105,637	\$ 92,600	\$ 96,300	\$ 110,193	\$ 233,232	151.87%
Beginning Fund Balance	\$ 279,044	\$ 545,644	\$ 287,905	\$ 386,169	\$ 386,169	\$ 386,169	\$ 437,445	
Annual Income / (Loss)	266,600	(257,739)	98,263	48,200	(87,580)	51,276	81,486	
Applied Budget Surplus	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 545,644	\$ 287,905	\$ 386,169	\$ 434,369	\$ 298,589	\$ 437,445	\$ 518,931	
Ending Fund Balance	\$ 545,644	\$ 287,905	\$ 386,169					
Nonspendable	-	-	-					
Restricted	-	-	-					
Committed	545,644	287,905	386,169					
Assigned	-	-	-					
Unassigned	-	-	-					

Fund 701 - Capital Fund Revenues
Capital Fund

Account Name		2020 Actual	2021 Actual	2022 Actual	2023 Budget	Aug-23 YTD	2023 Projected	2024 Budget	Budget % Change
Taxes									
41110	General Property Taxes	\$ 58,975	\$ 22,946	\$ 146,154	\$ 138,600	\$ -	\$ 138,600	\$ 238,314	71.94%
Total Taxes		58,975	22,946	146,154	138,600	-	138,600	238,314	71.94%
Intergovernmental Revenue									
42010	Capital Related Grants	-	-	-	-	-	7,000	5,000	0.00%
42220	Expenditure Restraint	-	50,954	48,912	-	-	-	59,404	0.00%
Total Intergovernmental Revenue		-	50,954	48,912	-	-	7,000	64,404	0.00%
Other Financing Sources:									
48220	Interest Income	1,755	201	3,834	2,200	8,719	15,869	10,000	354.55%
49100	Debt Proceeds	250,000	-	-	-	-	-	-	0.00%
49101	Transfer from other funds	-	-	-	-	-	-	-	0.00%
49102	Sale of Village Equipment	-	23,757	5,000	-	-	-	2,000	100.00%
49200	Miscellaneous Revenue	-	-	-	-	-	-	-	0.00%
Total Other Financing Sources		251,755	23,959	8,834	2,200	8,719	15,869	12,000	445.45%
Total Capital Fund Revenue		\$ 310,730	\$ 97,859	\$ 203,900	\$ 140,800	\$ 8,719	\$ 161,469	\$ 314,718	123.52%

Capital Fund Expenditures
Capital Purchases

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Village Hall - Capital								
70300-50725 Technology Upgrades	\$ 2,104	\$ 4,201	\$ -	\$ 8,350	\$ 7,031	\$ 11,000	\$ 1,350	-83.83%
70300-50730 Entryway and Wayfinding Signage			-	-	-	-	50,000	0.00%
70300-50743 Public Art (Décor, Banners, Mural)	7,345	3,796	-	-	-	-		0.00%
70300-50744 Village Hall Facility Upgrades	8,150	1,300	16,559	2,250	36,184	37,000	19,000	744.44%
Total Village Hall - Capital	17,599	9,297	16,559	10,600	43,215	48,000	70,350	563.68%
Public Safety - Capital								
70100-50711 Replacement Squad	\$ -	\$ 36,990	\$ -	\$ 50,000	\$ -	\$ -		-100.00%
70100-50712 Squad Change Over	-	15,743	-	15,000	17,198	17,198		-100.00%
70100-50725 Technology Upgrades	4,328	25,264	10,286		23,195	28,195	14,132	-
70100-50736 Misc. Capital - Police	-	-	3,559	-	-	-	48,000	0.00%
70100-50727 Fire Department	-	250,000	-	-	-	-	20,000	0.00%
Total Public Safety - Capital	4,328	327,996	13,845	65,000	40,393	45,393	82,132	26.36%

Capital Fund Expenditures
 Capital Purchases (cont.)

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
DPW								
70200-50736 Misc. Capital	\$ 8,595	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
70200-50742 DPW Equipment	-	11,099	66,031	-	2,800	2,800	46,250	100.00%
70200-50739 DPW Facility Improvements	-	129	-	-	-	-		0.00%
70200-50740 Emerald Ash Borer Management	5,108	7,075	7,403	17,000	9,892	14,000	19,500	14.71%
70200-50738 Community Building/Park Upgrades	-	-	1,800	-	-	-	15,000	100.00%
Total DPW - Capital	<u>13,703</u>	<u>18,303</u>	<u>75,234</u>	<u>17,000</u>	<u>12,692</u>	<u>16,800</u>	<u>80,750</u>	375.00%
Total Capital Fund Expenditures	<u>\$ 35,631</u>	<u>\$ 355,597</u>	<u>\$ 105,637</u>	<u>\$ 92,600</u>	<u>\$ 96,300</u>	<u>\$ 110,193</u>	<u>\$ 233,232</u>	151.87%

Future Capital Fund Expenditures Plan
Capital Purchases

Capital Project Requests	Estimate	Fund Allocation %				Fund Allocation \$				Budget Year				
		Capital	Water	Sewer	Storm	Capital	Water	Sewer	Storm	2025	2026	2027	2028	2029
Police Department														
Technology Upgrades	\$ 5,000	100%	0%	0%	0%	\$ 5,000	\$ -	\$ -	\$ -		X		X	
Squad Computers	\$ 7,500	100%	0%	0%	0%	\$ 7,500	\$ -	\$ -	\$ -		X			
Squad Car + Changeover	\$ 60,000	100%	0%	0%	0%	\$ 60,000	\$ -	\$ -	\$ -	X		X		X
Total Future Capital Expenditures	\$ 65,000					\$ 65,000								
Admin Department														
Administrative Office Computers	\$ 3,000	45%	20%	20%	15%	\$ 1,350	\$ 600	\$ 600	\$ 450		X		X	
Server	\$ 21,000	70%	10%	10%	10%	\$ 14,700	\$ 2,100	\$ 2,100	\$ 2,100				X	
Total Future Capital Expenditures	\$ 24,000					\$ 1,350	\$ 600	\$ 600	\$ 450					
Public Works Department														
Dump Truck	\$ 170,000	25%	25%	25%	25%	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	X				
Total Future Capital Expenditures	\$ 170,000					\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500					



2023

CAPITAL REQUESTS

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CAPITAL REQUEST: NEW LAPTOP FOR ASSISTANT ADMINISTRATOR



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$3,000	\$1,350	\$600	\$600	\$450

Request Description:

The former Village Administrator passed her computer on to the new Assistant Administrator when she left. That computer is now up for replacement as prescribed in our computer replacement schedule.

Long Term Financial Impact: The computer will last about 5 years before needing to be replaced again.

CAPITAL REQUEST: ENTRYWAY AND WAYFINDING SIGNAGE



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$50,000	\$50,000	\$0	\$0	\$0

Request Description:

This is for the additional replacement signage for the Village at the Library, Frontier Park, and Village Hall.

Long Term Financial Impact: This signage will likely be in place for quite some time before needing to be replaced.

CAPITAL REQUEST: ROOF REPAIR



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$15,000	\$15,000	\$0	\$0	\$0

Request Description:

The Village Hall roof is seeing wear. A third party came in and gave the Village the expected remaining life of the roof and an approximation of what it would cost to replace.

Long Term Financial Impact: This amount of money will be put away every year for approximately 10 years.

CAPITAL REQUEST: WATER FOUNTAINS



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Administrative	\$4,000	\$4,000	\$0	\$0	\$0

Request Description:

This request is to replace the water fountains in Village Hall that have not worked for several years. The request includes a fountain that has a bottle filler option.

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

CAPITAL REQUEST: REPLACEMENT OF MARKED SQUAD



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Police	\$5,000	\$5,000	\$0	\$0	\$0

Request Description:

This request is to add \$5,000 more to the squad car allocation. We received the squad, but used some of those funds earlier in the year for other capital purchases in 2023 for the Police Department.

Long Term Financial Impact: This squad will need to be replaced in 4 years.

CAPITAL REQUEST: HANDGUNS AND RIFLES



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Police	\$25,000	\$25,000	\$0	\$0	\$0

Request Description:

This request is to replace current handguns and rifles the Police Department uses. This is regularly scheduled replacement.

Long Term Financial Impact: These handguns will need to be replaced in 10 to 15 years.

CAPITAL REQUEST: LOCKERS FOR OFFICERS



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Police	\$23,000	\$23,000	\$0	\$0	\$0

Request Description:

This request is to replace the current lockers that are in the Police Department changing rooms. These lockers are very old and in need of replacements, especially with an additional officer joining the force.

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

CAPITAL REQUEST: FIRE DEPARTMENT GENERAL CAPITAL ALLOC



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Fire	\$20,000	\$20,000	\$0	\$0	\$0

Request Description:

As part of the Fire Department’s budget agreement, the Village agreed to start putting money away for capital purchases for the Fire Department. This will help the Village plan for any replacement of engines, trucks, or ambulances that may come up.

Long Term Financial Impact: The Village will be putting away capital monies for the Fire Department every year that it is able to.

CAPITAL REQUEST: VACALL BOX REPLACEMENT



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
DPW	\$90,000	\$45,000	\$0	\$0	\$45,000

Request Description:

The street sweeper’s Vacall box is in need of replacement after years of use.

Long Term Financial Impact: The Village will be putting away capital monies for the Fire Department every year that it is able to.

CAPITAL REQUEST: LEAK DETECTION EQUIPMENT



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
DPW	\$2,500	\$1,250	\$1,250	\$0	\$0

Request Description:

After the water main breaks in 2023, the DPW is interested in purchasing better leak detecting equipment which will cut down on the need to call American Leak Detectors and incurring that expense.

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

CAPITAL REQUEST: TREE GRATES AND TREES FOR TREE PROGRAM



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
DPW	\$19,500	\$19,500	\$0	\$0	\$0

Request Description:

The Village is advancing its tree replacement program with help from the State. In 2023, the Village received over \$7,000 from the State to help with their tree planting program. The Village applied again for assistance and is currently waiting for a reply from the state. If the State does not grant additional assistance, the Village will scale back the program for next year.

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

CAPITAL REQUEST: TOT LOT FENCE



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
DPW	\$13,000	\$13,000	\$0	\$0	\$0

Request Description:

The Tot Lot fence is in need of replacement, this amount was an average of quotes received by Village for this work.

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

CAPITAL REQUEST: DUGOUT REHAB ON DIAMOND #3



<u>Department</u>	<u>Total Cost</u>	<u>Capital Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
DPW	\$2,000	\$2,000	\$0	\$0	\$0

Request Description:

Field 3 Dugout Upgrades are needed as the dugouts have fallen into disrepair. This money will be used to help rehab them in addition to the work being done by the Brew City Baseball team.

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

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 approved in mid-2023.

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.

2024 Goals

- Evaluate infrastructure improvement needs and incorporate those into planned road construction projects.
- Repair main breaks.
- Continue to monitor safety, security, and quality of water supply.
- Install 150 new electronic end points in homes and business.
- Complete SCADA panel upgrade.

Budget Impact & Changes

- Capital allocations included for larger capital projects.
- SCADA panel upgrade to be paid with for with borrowing and then a repayment to the water utility from the general fund.
- Purchase water adjustment took effect in mid-2023.

Utility Staffing Allocation

Position	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Village Administrator/Clerk	20%	20%	25%	25%	25%	25
Assistnat Village Administrator	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
DPW Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Techs (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	0%	0%	0%	0%

Fund 200 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Water Utility Revenue	\$ 519,737	\$ 529,910	\$ 596,683	\$ 734,945	\$ 305,481	\$ 731,328	\$ 763,499	3.89%
Total Water Operating Revenue	519,737	529,910	596,683	734,945	305,481	731,328	763,499	3.89%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/2023 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits	\$ 106,282	\$ 144,456	\$ 135,257	\$ 151,989	\$ 106,429	\$ 160,685	\$ 152,314	0.21%
Administrative & General Expenses	303,675	284,588	314,834	299,407	165,152	320,932	341,347	14.01%
Maintenance Expenses	238,817	78,721	78,219	74,000	51,169	100,000	79,000	6.76%
Debt Service	141,962	130,004	94,988	122,863	170,337	170,337	159,783	30.05%
Capital Expenses	2,359	6,898	-	3,600	5,001	5,001	1,850	-48.61%
Total Water Operating Expenses	793,095	644,573	623,297	651,859	498,087	756,955	734,293	13%
Net Position - Beginnig of Year	\$ 1,729,714	\$ 1,506,654	\$ 1,395,371	\$ 1,299,615			\$ 1,382,701	
Change in Net Position	(223,060)	(111,283)	(95,756)	83,086			29,206	
Net Position - End of Year	\$ 1,506,654	\$ 1,395,371	\$ 1,299,615	\$ 1,382,701			\$ 1,411,907	
Total Net Position	\$ 1,506,654	\$ 1,395,371	\$ 1,400,842	\$ 1,382,701			\$ 1,411,907	
Net investment in capital assets	1,041,648	765,442	805,661			-	-	
Restricted for equipment replacement	-	-	-			-	-	
Restricted for pensions	13,847	25,668	42,776			-	-	
Unrestricted	451,159	604,261	451,178			-	-	

Fund 200 - Water Utility Fund
 Revenue Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Water Utility Revenue								
44611 Water Sales - Residential	\$ 137,744	\$ 130,704	\$ 148,767	\$ 187,218	\$ 101,615	\$ 210,513	\$ 196,579	5.00% x
44612 Water Sales - Commercial	101,556	107,606	116,307	145,069	67,823	134,044	152,322	5.00% x
44613 Water Sales - Industrial	130,707	134,707	166,150	192,768	96,303	206,647	202,406	5.00% x
44640 Water Sales - Public Authority	748	766	723	1,025	580	1,215	1,076	5.00% x
44630 Public Fire Protection	127,818	127,857	143,145	189,015	26,874	153,596	189,015	0.00%
44620 Private Fire Protection	19,008	19,008	20,238	19,000	11,964	23,928	21,000	10.53%
44700 Penalties & Late Charges	84	-	-	-	-	-	-	0.00%
44710 Misc Service Revenue	1,933	9,186	1,221	700	-	1,000	700	0.00%
44190 Interest Income	139	74	132	150	322	386	400	166.67%
44720 Rents from Water Services	-	-	-	-	-	-	-	0.00%
44430 Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Water Utility Revenue	<u>519,737</u>	<u>529,910</u>	<u>596,683</u>	<u>734,945</u>	<u>305,481</u>	<u>731,328</u>	<u>763,499</u>	3.89%

X =Rates increased in mid 2023 per the PSC's approve rate application-Purchased Water Adjustment Clause

Fund 200 - Water Utility Fund Expense Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits								
60000-50920 Administrative & General Salaries	\$ 30,192	\$ 38,253	\$ 38,000	\$ 45,034	\$ 29,492	\$ 43,386	\$ 41,773	-7.24% (1)
60000-50110 DPW Labor	42,745	58,717	66,050	54,535	44,013	68,530	57,069	4.65% (1)
60000-50120 FICA	143	7,068	7,555	9,006	5,378	8,407	8,804	-2.23% (1)
60000-50121 Health Insurance Premium	22,411	28,485	29,250	31,761	20,952	28,714	33,406	5.18%
60000-50122 Health Insurance Deductible	708	725	1,190	1,350	745	1,154	1,225	-9.26% (1)
60000-50123 Retirement Contribution	5,356	6,194	(10,077)	7,498	4,998	7,751	7,739	3.22% (1)
60000-50124 Group Life Insurance	199	198	196	163	133	263	223	36.87%
60000-50125 Disability Insurance Premium	399	450	401	669	343	505	-	-100.00%
60000-50128 Uniform Allowance	281	344	375	375	375	375	475	26.67%
60000-50999 GASB 75 Expense	1,549	4,023	2,316	1,600	-	1,600	1,600	0.00%
Total Wages & Employee Benefits	106,282	144,456	135,257	151,989	106,429	160,685	152,314	0.21%
Administrative & General Expenses								
60001-50126 Travel/Training/Meetings	\$ 285	\$ 690	\$ 1,560	\$ 2,130	\$ 1,778	\$ 2,300	\$ 2,152	1.03%
60001-50127 Membership Dues	171	242	1,334	414	355	414	460	11.11% (2)
60001-50131 Software support	3,759	1,643	1,994	1,825	675	1,825	1,859	1.85%
60001-50132 Printing/Publishing/Advertising	732	373	307	750	239	500	825	10.00%
60001-50133 Bank/Investment Fees	1,471	1,077	985	750	465	900	810	8.00% (2)
60001-50134 Utilities	23,233	25,540	33,882	24,000	18,916	28,000	26,000	8.33%
60001-50135 Telephone/Internet	620	708	1,145	1,155	837	1,200	1,170	1.30%
60001-50136 Office Supplies	1,173	875	1,224	900	747	900	1,125	25.00% (2)
60001-50137 Postage	1,651	1,205	1,392	2,050	878	2,050	2,300	12.20% (2)
60001-50138 Equipment/Copier Maintenance	129	63	11	75	-	-	-	-100.00%
60001-50139 Building Maintenance	2,165	3,100	2,903	3,000	2,758	3,200	3,600	20.00% (2)
60001-50144 Vehicle Maintenance	2,080	2,623	3,035	3,200	2,241	3,000	3,400	6.25% (2)
60001-50146 Gas & Oil	1,638	3,590	5,671	3,800	2,374	3,800	3,800	0.00% (2)
60001-50150 Licensing & Testing	-	111	-	60	-	60	60	0.00%
60001-50152 Locating Costs	454	469	289	333	346	350	333	0.00%
60001-50158 Garage Tools	68	203	556	300	308	375	300	0.00%
60001-50181 Insurance	14,441	17,362	13,475	16,630	6,021	14,000	16,640	0.06%
60001-50202 Employee Assistance Program	280	280	280	240	210	280	240	0.00%
60001-50408 PSC Annual Assessment	6,097	609	501	6,100	621	4,000	6,100	0.00%
60001-50410 Tax Equivalent	47,860	47,291	45,896	48,000	-	48,000	48,000	0.00%
60001-50601 Purchased Water from MWW	174,545	166,512	171,712	170,000	112,409	189,778	206,000	21.18% (2)
60001-50922 Contract/Consulting Services	7,661	1,139	5,558	3,764	2,064	3,000	4,473	18.85%
60001-50923 Auditing	13,162	8,884	21,123	9,932	10,909	13,000	11,700	17.80%
Total Administrative & General Expenses	303,675	284,588	314,834	299,407	165,152	320,932	341,347	14.01%

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

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Maintenance Expenses								
60002-50605 Maintenance of Structures/Facilities	\$ 194,242	\$ 30,628	\$ 43,570	\$ 35,000	\$ 27,458	\$ 45,000	\$ 35,000	0.00%
60002-50651 Maintenance of Distribution Mains	27,078	46,424	30,806	20,000	4,593	35,000	23,000	15.00%
60002-50652 Maintenance of Services	16,265	1,134	68	1,000	224	800	1,000	0.00%
60002-50653 Maintenance of Meters	390	-	337	16,000	15,906	16,000	16,000	0.00%
60002-50654 Maintenance of Hydrants	239	262	2,461	1,000	2,197	2,200	3,000	200.00%
60002-50930 Miscellaneous Maintenance	604	274	977	1,000	791	1,000	1,000	0.00%
Total Maintenance Expenses	<u>238,817</u>	<u>78,721</u>	<u>78,219</u>	<u>74,000</u>	<u>51,169</u>	<u>100,000</u>	<u>79,000</u>	6.76%
Debt Service								
60003-50426 Principal Expense	\$ 45,000	\$ 30,516	\$ 39,372	\$ 80,000	\$ 105,000	\$ 105,000	\$ 105,000	31.25%
60003-50428 Amortization & Depreciation	58,339	57,117	-	-	-	-	-	0.00%
60003-50427 Interest Expense	<u>38,623</u>	<u>42,371</u>	<u>58,014</u>	<u>42,863</u>	<u>65,337</u>	<u>65,337</u>	<u>54,783</u>	27.81%
Total Debt Service	<u>141,962</u>	<u>130,004</u>	<u>94,988</u>	<u>122,863</u>	<u>170,337</u>	<u>170,337</u>	<u>159,783</u>	30.05%
Capital Projects								
60004-50365 Capital Projects	<u>2,359</u>	<u>6,898</u>	<u>-</u>	<u>3,600</u>	<u>5,001</u>	<u>5,001</u>	<u>1,850</u>	-48.61% (3)
Total Capital Projects Expenses	<u>2,359</u>	<u>6,898</u>	<u>-</u>	<u>3,600</u>	<u>5,001</u>	<u>5,001</u>	<u>1,850</u>	-48.61%
Total Water Utility Expenses	<u>\$ 793,095</u>	<u>\$ 644,667</u>	<u>\$ 623,297</u>	<u>\$ 651,859</u>	<u>\$ 498,087</u>	<u>\$ 756,955</u>	<u>\$ 734,293</u>	12.65%

Significant Variances Explanation:

- (1) Wage and benefit increases
- (2) Changes due to anticipated cost of services in 2023
- (3) Allocations for capital purchases

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 a 7.3 percent local rate increase for 2024.

Services

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

2024 Goals

- Jet ½ of Village mains on another year rotation.
- Oversee sewer portion of the 2024 road project.

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.
- Includes a capital contribution for various capital purchases, including the Road Construction Project, Televising, and Village Hall technology upgrades.
- Slight Sewer rate increase needed to cover increase in expenses.

Utility Staffing Allocation

Position	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Village Administrator/Clerk	20%	20%	25%	25%	25%	25%
Assistnat Village Administrator	20%	20%	20%	20%	20%	20%
Deputy Clerk	10%	10%	10%	10%	10%	10%
DPW Supervisor	25%	25%	25%	25%	25%	25%
Public Works Service Techs (3)	25%	25%	25%	25%	25%	25%
Seasonal	5%	5%	0%	0%	0%	0%

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

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Sewer Utility Revenue	\$ 1,159,618	\$ 991,245	\$ 1,071,806	\$ 1,135,367	\$ 542,620	\$ 1,236,358	\$ 1,161,726	2.32%
Total Sewer Operating Revenue	<u>1,159,618</u>	<u>991,245</u>	<u>1,292,555</u>	<u>1,135,367</u>	<u>542,620</u>	<u>1,236,358</u>	<u>1,161,726</u>	2.32%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits	\$ 104,821	\$ 136,958	\$ 133,447	\$ 151,065	\$ 104,642	\$ 158,426	\$ 151,154	0.06%
Administrative & General Expenses	79,377	80,620	48,838	67,516	35,052	68,560	71,170	5.41%
Maintenance Expenses	886,209	708,931	640,507	713,367	419,408	704,858	667,826	-6.38%
Debt Service	-	-	-	-	-	-	-	0.00%
Capital Projects	44,199	9,874	915	3,600	49,967	60,000	25,600	611.11%
Contingency and Transfers	-	-	-	-	-	-	-	0.00%
Total Sewer Operating Expenses	<u>1,114,607</u>	<u>936,383</u>	<u>823,707</u>	<u>1,010,145</u>	<u>609,069</u>	<u>991,844</u>	<u>915,750</u>	-9.34%
Net Position - Beginnig of Year	\$ 1,053,630	\$ 1,098,641	\$ 1,165,067	\$ 1,391,094		\$ 1,391,094	\$ 1,516,316	
Change in Net Position	45,011	66,426	226,027	125,222		244,514	245,976	
Net Position - End of Year	<u>\$ 1,098,641</u>	<u>\$ 1,165,067</u>	<u>\$ 1,391,094</u>	<u>\$ 1,516,316</u>		<u>\$ 1,635,608</u>	<u>\$ 1,762,292</u>	
Total Net Position	<u>\$ 1,098,641</u>	<u>\$ 1,165,067</u>	<u>\$ 1,391,094</u>	<u>\$ 1,516,316</u>			<u>\$ 1,762,292</u>	
Net investment in capital assets	358,973	351,381	546,614			-	-	
Restricted for equipment replacement	13,335	48,064	48,826			-	-	
Restricted for pensions	48,036	24,719	40,348			-	-	
Unrestricted	679,297	740,903	755,306			-	-	

Fund 300 - Sewer Utility Fund
 Revenue Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Sewer Utility Revenue								
40300 Metered Local Usage	\$ 467,216	\$ 465,168	\$ 485,664	\$ 465,000	\$ 448,700	\$ 466,000	\$ 470,286	1.14% X
40305 MMSD Cost Recovery	689,908	525,744	478,825	668,867	-	668,867	679,440	1.58%
40310 Interest Income	2,093	333	4,300	1,500	9,815	17,386	12,000	700.00%
40320 Miscellaneous revenue	401	-	103,017	-	84,105	84,105	-	0.00%
40330 Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Sewer Utility Revenue	<u>1,159,618</u>	<u>991,245</u>	<u>1,071,806</u>	<u>1,135,367</u>	<u>542,620</u>	<u>1,236,358</u>	<u>1,161,726</u>	2.32%

X = 7.3% rate increase in local fees for 2024

Fund 300 - Sewer Utility Fund

Expense Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits								
30000-50110 Salary & Wages	\$ 70,233	\$ 91,668	\$ 101,346	\$ 98,763	\$ 72,456	\$ 110,498	\$ 97,983	-0.79% (1)
30000-50120 FICA	5,512	6,679	7,348	9,006	5,302	8,165	8,804	-2.23% (1)
30000-50121 Health Insurance Premium	21,157	27,253	29,038	31,761	20,366	28,714	33,406	5.18% (1)
30000-50122 Health Insurance Deductible	708	725	1,190	1,350	745	1,200	1,225	-9.26%
30000-50123 Retirement Contribution	5,062	5,933	(9,000)	7,698	4,927	7,514	7,739	0.54% (1)
30000-50124 Group Life Insurance	189	189	195	144	128	196	223	54.35%
30000-50125 Disability Insurance Premium	399	450	400	669	343	465	-	-100.00%
30000-50128 Unifrom Allowance	281	344	375	375	375	375	475	26.67%
30000-50999 GASB 75 Expense	1,280	3,717	2,556	1,300	-	1,300	1,300	0.00%
Total Wages & Employee Benefits	104,821	136,958	133,447	151,065	104,642	158,426	151,154	0.06%
Administrative & General Expenses								
30001-50126 Travel/Training/Meetings	285	505	1,334	1,630	522	1,200	1,652	1.35% (2)
30001-50127 Membership Dues	169	242	849	414	306	414	460	11.11% (2)
30001-50131 Software Support	1,989	628	978	1,759	-	1,500	1,793	1.92% (2)
30001-50132 Printing/Publishing/Copies	574	315	245	500	15	450	550	10.00% (2)
30001-50133 Bank/Investment Fees	808	1,073	985	750	314	900	810	8.00%
30001-50134 Utilities	981	1,114	1,275	1,400	290	1,200	1,540	10.00%
30001-50135 Telephone/Internet	381	452	894	1,155	726	1,050	1,170	1.30%
30001-50136 Office Supplies	764	583	901	900	576	900	750	-16.67%
30001-50137 Postage	1,308	1,205	892	2,050	878	2,050	2,300	12.20%
30001-50138 Equipment/Copier Maintenance	160	175	148	75	89	125	-	-100.00%
30001-50139 Building Maintenance	1,481	2,246	2,783	3,000	2,613	3,000	3,600	20.00% (2)
30001-50144 Vehicle Maintenance	834	1,965	2,237	2,400	1,681	2,200	2,550	6.25% (2)
30001-50146 Gas & Oil	1,092	2,692	4,316	2,850	1,994	2,850	2,850	0.00% (2)
30001-50150 Licensing and Testing	-	65	-	60	-	60	60	0.00%
30001-50152 Locating Costs (Digger Hotline)	500	478	289	333	190	350	333	0.00%
30001-50158 Garage Tools	70	203	556	300	312	325	300	0.00%
30001-50202 Employee Assistance Program	280	280	280	240	140	280	240	0.00%
30001-50412 Insurance	10,913	13,021	10,106	12,472	9,730	12,472	12,480	0.06%
30001-50428 Depreciation/Amortization	19,669	19,669	-	20,000	-	20,000	20,000	0.00%
30001-50922 Contract/Consulting Services	28,081	27,898	12,424	8,734	8,236	8,734	10,082	15.44%
30001-50923 Auditing	9,037	5,809	7,346	6,494	6,440	8,500	7,650	17.80%
Total Administrative & General Expenses	79,377	80,620	48,838	67,516	35,052	68,560	71,170	5.41%

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

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Maintenance Expenses								
30002-50409 Metering Expense	\$ 1,296	\$ 8,442	\$ 4,075	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%
30002-50414 MMSD - Capital	137,025	287,374	287,634	278,614	278,605	278,605	289,187	3.79%
30002-50416 MMSD - O&M	699,571	378,475	318,298	390,253	110,168	390,253	336,639	-13.74% (3)
30002-50423 Materials & supplies	27,023	26,000	26,000	30,000	26,000	26,000	28,000	-6.67%
30002-50425 Rehab and Replacement	21,295	8,640	4,500	9,500	4,635	5,000	9,000	-5.26%
Total Maintenance Expenses	886,209	708,931	640,507	713,367	419,408	704,858	667,826	-6.38%
Debt Service								
30003-50415 Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
30003-50427 Interest Expense	-	-	-	-	-	-	-	0.00%
Total Debt Service Expenses	-	-	-	-	-	-	-	0.00%
Capital Projects								
30004-50365 Capital Projects	\$ 44,199	\$ 9,874	\$ 915	\$ 3,600	\$ 49,967	\$ 60,000	\$ 25,600	611.11% (4)
Total Capital Projects Expenses	44,199	9,874	915	3,600	49,967	60,000	25,600	611.11%
Contingency and Transfers								
30005-50130 Contingency and Transfers	\$ -	\$ -	\$ -	\$ 74,597	\$ -	\$ -	\$ -	-100.00%
Total Contingency and Transfers	-	-	-	74,597	-	-	-	-100.00%
Total Sewer Expenses	\$ 1,114,607	\$ 936,383	\$ 823,707	\$ 1,010,145	\$ 609,069	\$ 991,844	\$ 915,750	-9.34%

Significant Variances Explanation:

- (1) Wage and benefit increases in 2023
- (2) Changes due to anticipated cost of services in 2023
- (3) Decrease due to anticipated distrage from ERC Midwest. This is a pass through cost.
- (4) Allocations for capital purchases, including road project costs

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 2024.

Services

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

2024 Goals

- Regular maintenance of inlets to avoid backups into the ROW.
- Explore means to reduce stormwater flow through green practices.
- Replace the Vacall Box for the Street Sweeper

Budget Impact & Changes

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



Utility Staffing Allocation

<u>Position</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 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%	0%	0%	0%	0%

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

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Stormwater Utility Revenue	\$ 285,678	\$ 284,139	\$ 378,424	\$ 363,000	\$ 212,402	\$ 387,863	\$ 370,286	2.01%
Total Stormwater Operating Revenue	279,033	284,139	378,424	363,000	212,402	387,863	370,286	2.01%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits	\$ 93,754	\$ 118,861	\$ 118,114	\$ 130,175	\$ 91,134	\$ 142,325	\$ 133,430	2.50%
Administrative & General Expenses	83,770	46,056	99,478	84,153	48,814	101,763	113,606	35.00%
Maintenance Expenses	49,849	52,900	68,714	116,200	88,419	116,200	101,450	-12.69%
Debt & Capital Related Expenses	94,200	56,785	2,463	21,696	22,200	22,200	21,800	0.48%
Total Stormwater Operating Expenses	321,572	274,602	288,769	352,224	250,567	382,488	370,286	5.13%
Net Position - Beginnig of Year	\$ 2,177,602	\$ 2,231,707	\$ 2,247,545	\$ 2,337,676		\$ 2,337,676	\$ 2,348,452	
Change in Net Position	54,105	15,838	90,131	10,776		5,375	(0)	
Net Position - End of Year	\$ 2,231,707	\$ 2,247,545	\$ 2,337,676	\$ 2,348,452		\$ 2,343,051	\$ 2,348,451	
Total Net Position	\$ 2,231,707	\$ 2,247,545	\$ 2,338,351	\$ 2,348,452		\$ 2,343,051	\$ 2,348,451	
Net investment in capital assets	2,237,202	2,087,148	2,126,034			-	-	
Restricted for equipment replacement	-	-	-			-	-	
Restricted for pensions	12,036	22,226	34,928			-	-	
Unrestricted	(17,531)	138,171	176,714			-	-	

Fund 400 - Stormwater Utility Fund
 Revenue Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Stormwater Utility Revenue								
43305 Stormwater Fees	\$ 283,783	\$ 283,920	\$ 375,006	\$ 362,000	\$ 187,201	\$ 373,724	\$ 362,286	0.08% x
43405 Interest Income	1,611	219	3,418	1,000	7,786	14,138	8,000	700.00%
43505 Miscellaneous Revenue	284	-	-	-	17,414	-	-	0.00%
43600 Surplus Applied	-	-	-	-	-	-	-	0.00%
Total Stormwater Utility Revenue	<u>285,678</u>	<u>284,139</u>	<u>378,424</u>	<u>363,000</u>	<u>212,402</u>	<u>387,863</u>	<u>370,286</u>	2.01%

X = 0% rate increase for 2024

Fund 400 - Stormwater Utility Fund Expense Summary

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Wages & Benefits								
40004-50110 Salary & Wages	\$ 63,144	\$ 79,398	\$ 88,591	\$ 83,946	\$ 62,772	\$ 100,000	\$ 84,870	1.10% (1)
40004-50120 FICA	4,956	5,740	6,440	7,872	4,600	7,650	7,801	-0.90% (1)
40004-50121 Health Insurance Premium	18,950	23,856	25,857	28,313	18,098	25,000	31,080	9.77%
40004-50122 Health Insurance Deductible	594	557	1,072	1,225	620	943	1,150	-6.12% (1)
40004-50123 Retirement Contribution	4,586	5,136	(6,962)	6,690	4,268	6,800	6,835	2.16% (1)
40004-50124 Group Life Insurance	175	170	184	155	122	156	219	41.36%
40004-50125 Disability Insurance Premium	364	415	371	600	280	401	-	-100.00%
40004-50128 Uniform Allowance	281	344	375	375	375	375	475	26.67%
40004-50999 GASB 75 Expense	704	3,244	2,186	1,000	-	1,000	1,000	0.00%
Total Wages & Employee Benefits	93,754	118,861	118,114	130,175	91,134	142,325	133,430	2.50%
Administrative & General Expenses								
40001-50126 Travel/Training/Meetings	\$ 283	\$ 354	\$ 933	\$ 1,239	\$ 553	\$ 1,000	\$ 1,060	-14.47%
40001-50127 Membership Dues	161	174	720	311	239	300	345	11.11% (2)
40001-50131 Software support	1,104	121	516	1,125	-	1,000	1,159	3.00% (2)
40001-50132 Printing/Publishing/Copies	513	309	229	500	153	400	550	10.00% (2)
40001-50133 Bank/Investment Fees	666	816	718	750	295	700	555	-26.00%
40001-50134 Utilities	905	1,011	1,191	1,300	442	1,200	1,438	10.58%
40001-50135 Telephone/Internet	300	340	544	705	511	705	710	0.71%
40001-50136 Office Supplies	530	292	568	300	305	500	375	25.00% (2)
40001-50137 Postage	1,310	1,205	892	2,050	878	2,050	2,300	12.20% (2)
40001-50138 Equipment/Copier Maintenance	43	21	4	25	-	25	-	-100.00%
40001-50139 Building Maintenance	737	1,033	967	1,000	937	1,100	1,200	20.00% (2)
40001-50144 Vehicle Maintenance	834	1,320	1,965	2,400	1,120	2,400	1,700	-29.17% (2)
40001-50146 Gas & Oil	589	2,692	4,316	2,850	1,994	2,850	2,850	0.00% (2)
40001-50150 Licensing & Testing	-	65	-	60	-	60	60	0.00%
40001-50152 Locating Costs (Digger Hotline)	454	489	289	333	346	333	333	0.00%
40001-50158 Garage Tools	70	203	556	300	317	500	300	0.00%
40001-50202 Employee Assitance Program	140	140	140	120	105	140	120	0.00%
40001-50412 Insurance	10,748	13,021	10,106	7,588	9,730	10,000	8,730	15.05%
40001-50830 Contingency	-	-	-	-	-	-	15,666	0.00%
40001-50922 Contract/Consulting Services	8,884	17,256	17,992	6,704	23,755	20,000	18,506	176.06%
40001-50923 Auditing	9,037	5,809	7,346	6,494	7,133	8,500	7,650	17.80%
40003-50403 Depreciation and Amortization	46,462	(614)	49,486	48,000	-	48,000	48,000	0.00%
Total Administrative & General Expenses	83,770	46,056	99,478	84,153	48,814	101,763	113,606	35.00%

Stormwater Utility Fund Expense Summary (cont.)

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	8/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Maintenance Expenses								
40002-50138 Equipment Maintenance	\$ 26,000	\$ 26,027	\$ 26,000	\$ 26,000	\$ 75,125	\$ 26,000	\$ 26,000	0.00%
40002-50365 Capital Projects & Purchases	12,957	25,860	42,344	83,200	8,075	83,200	65,450	-21.33% (3)
40002-50417 Stormwater Abatement	<u>10,892</u>	<u>1,013</u>	<u>370</u>	<u>7,000</u>	<u>5,219</u>	<u>7,000</u>	<u>10,000</u>	42.86%
Total Maintenance Expenses	<u>49,849</u>	<u>52,900</u>	<u>68,714</u>	<u>116,200</u>	<u>88,419</u>	<u>116,200</u>	<u>101,450</u>	-12.69%
Debt Service								
40003-50100 Principal Expense	\$ 90,000	\$ 47,730	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
40003-50427 Interest Expense	<u>4,200</u>	<u>9,056</u>	<u>2,463</u>	<u>1,696</u>	<u>2,200</u>	<u>2,200</u>	<u>1,800</u>	6.13%
Total Debt Service	<u>94,200</u>	<u>56,785</u>	<u>2,463</u>	<u>21,696</u>	<u>22,200</u>	<u>22,200</u>	<u>21,800</u>	0.48%
Total Stormwater Utility Expenses	<u>\$ 321,572</u>	<u>\$ 274,602</u>	<u>\$ 288,769</u>	<u>\$ 352,224</u>	<u>\$ 250,567</u>	<u>\$ 382,488</u>	<u>\$ 370,286</u>	5.13%

Significant Variances Explanation:

- (1) Wage and benefit increases in 2023
- (2) Changes due to anticipated cost of services in 2023
- (3) Allocations for capital purchases

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	Principal	Interest	Total
2024	489,498	165,154	654,652
2025	469,715	182,380	652,095
2026	450,207	172,327	622,534
2027	455,709	161,814	617,523
2028	451,220	150,650	601,870
2029	456,742	139,370	596,113
2030	467,274	127,538	594,813
2031	470,000	114,570	584,570
2032	485,000	101,371	586,371
2033	490,000	88,089	578,089
2034	490,000	74,896	564,896
2035	500,000	61,377	561,377
2036	495,000	47,681	542,681
2037	475,000	34,346	509,346
2038	330,000	21,625	351,625
2039	260,000	14,635	274,635
2040	265,000	8,565	273,565
2041	175,000	3,618	178,618
2042	75,000	863	75,863
Totals	8,240,655	1,893,584	9,421,230

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2005 STATE TRUST FUND LOAN			
Year	Principal	Interest	Total
2024	<u>15,265</u>	<u>804</u>	<u>16,069</u>
	<u>29,771</u>	<u>2,367</u>	<u>32,138</u>

*Levy Funded

Purpose: Refunding old debt

2016A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	45,000	20,175	65,175
2025	45,000	18,825	63,825
2026	50,000	17,400	67,400
2027	50,000	15,900	65,900
2028	50,000	14,400	64,400
2029	55,000	12,825	67,825
2030	55,000	11,175	66,175
2031	55,000	9,525	64,525
2032	60,000	7,800	67,800
2033	60,000	6,000	66,000
2034	65,000	4,125	69,125
2035	65,000	2,175	67,175
2036	<u>40,000</u>	<u>600</u>	<u>40,600</u>
	<u>695,000</u>	<u>162,450</u>	<u>902,450</u>

* Levy Funded

Purpose: Road reconstruction

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2017A G.O. CP Bonds			
Year	Principal	Interest	Total
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>320,000</u>	<u>90,391</u>	<u>430,391</u>

* Levy Funded

Purpose: Road reconstruction

2017A G.O. CP Bonds			
Year	Principal	Interest	Total
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>500,000</u>	<u>141,188</u>	<u>671,188</u>

* Water Utility Funded

Purpose: Utility infrastructure upgrade

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2017A G.O. CP Bonds			
Year	Principal	Interest	Total
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>500,000</u>	<u>141,188</u>	<u>671,188</u>

* Water Utility Funded

Purpose: Utility infrastructure upgrade

2018A G.O. CP Bonds			
Year	Principal	Interest	Total
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>900,000</u>	<u>266,005</u>	<u>1,231,005</u>

* Levy Funded

Purpose: Road reconstruction

2019A G.O. CP Bonds			
Year	Principal	Interest	Total
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>665,000</u>	<u>171,775</u>	<u>876,775</u>

* Levy Funded

Purpose: Road reconstruction

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2019A G.O. CP Bonds				2020A G.O. CP Bonds			
Year	Principal	Interest	Total	Year	Principal	Interest	Total
2024	20,000	12,488	32,488	2024	65,000	26,415	91,415
2025	20,000	12,038	32,038	2025	70,000	25,403	95,403
2026	25,000	11,531	36,531	2026	70,000	24,283	94,283
2027	25,000	10,875	35,875	2027	70,000	23,093	93,093
2028	25,000	10,125	35,125	2028	70,000	21,903	91,903
2029	25,000	9,375	34,375	2029	75,000	20,558	95,558
2030	30,000	8,550	38,550	2030	75,000	19,058	94,058
2031	30,000	7,650	37,650	2031	75,000	17,558	92,558
2032	35,000	6,675	41,675	2032	75,000	15,983	90,983
2033	35,000	5,625	40,625	2033	75,000	14,333	89,333
2034	35,000	4,575	39,575	2034	75,000	12,683	87,683
2035	35,000	3,525	38,525	2035	75,000	10,939	85,939
2036	35,000	2,475	37,475	2036	75,000	9,101	84,101
2037	35,000	1,425	36,425	2037	75,000	7,264	82,264
2038	30,000	450	30,450	2038	80,000	5,265	85,265
	<u>440,000</u>	<u>120,294</u>	<u>580,294</u>	2039	80,000	3,105	83,105
				2040	75,000	1,013	76,013
					<u>1,255,000</u>	<u>285,379</u>	<u>1,610,379</u>

* Water Utility Funded
Purpose: Utility infrastructure upgrade

* Levy Funded
Purpose: Road reconstruction

2020B G.O. Promissory Note (Dec Town Bank)			
Year	Principal	Interest	Total
2024	24,233	3,584	27,817
2025	24,715	3,102	27,817
2026	25,207	2,610	27,817
2027	25,709	2,108	27,817
2028	26,220	1,597	27,817
2029	26,742	1,075	27,817
2030	<u>27,274</u>	<u>543</u>	<u>27,817</u>
	<u>180,101</u>	<u>18,675</u>	<u>222,537</u>

* Levy Funded
Purpose: Fire Department Ambulance

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	50,000	14,400	64,400
2025	35,000	13,550	48,550
2026	35,000	12,850	47,850
2027	40,000	12,100	52,100
2028	35,000	11,350	46,350
2029	40,000	10,600	50,600
2030	30,000	9,900	39,900
2031	40,000	9,200	49,200
2032	40,000	8,400	48,400
2033	40,000	7,600	47,600
2034	30,000	6,900	36,900
2035	40,000	6,200	46,200
2036	50,000	5,300	55,300
2037	50,000	4,300	54,300
2038	50,000	3,300	53,300
2039	50,000	2,300	52,300
2040	50,000	1,300	51,300
2041	40,000	400	40,400
	<u>745,000</u>	<u>155,550</u>	<u>970,550</u>

* Levy Funded
Purpose: Road reconstruction

2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	30,000	12,800	42,800
2025	35,000	12,150	47,150
2026	35,000	11,450	46,450
2027	35,000	10,750	45,750
2028	35,000	10,050	45,050
2029	35,000	9,350	44,350
2030	35,000	8,650	43,650
2031	35,000	7,950	42,950
2032	35,000	7,250	42,250
2033	35,000	6,550	41,550
2034	35,000	5,850	40,850
2035	35,000	5,150	40,150
2036	35,000	4,450	39,450
2037	40,000	3,700	43,700
2038	40,000	2,900	42,900
2039	40,000	2,100	42,100
2040	45,000	1,250	46,250
2041	40,000	400	40,400
	<u>655,000</u>	<u>136,150</u>	<u>821,150</u>

* Water Utility Funded
Purpose: Utility infrastructure upgrade

2021A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	20,000	1,800	21,800
2025	20,000	1,400	21,400
2026	20,000	1,000	21,000
2027	20,000	600	20,600
2028	20,000	200	20,200
	<u>100,000</u>	<u>6,696</u>	<u>126,696</u>

* Stormwater Utility Funded
Purpose: Utility infrastructure upgrade (2020 project)

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/2023



2022A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	45,000	15,175	60,175
2025	40,000	14,035	54,035
2026	10,000	13,735	23,735
2027	10,000	13,600	23,600
2028	25,000	13,338	38,338
2029	20,000	13,000	33,000
2030	25,000	12,475	37,475
2031	40,000	11,500	51,500
2032	40,000	10,300	50,300
2033	40,000	9,300	49,300
2034	40,000	8,500	48,500
2035	40,000	7,700	47,700
2036	45,000	6,828	51,828
2037	50,000	5,830	55,830
2038	50,000	4,780	54,780
2039	50,000	3,680	53,680
2040	50,000	2,530	52,530
2041	50,000	1,380	51,380
2042	35,000	403	35,403
	<u>705,000</u>	<u>193,551</u>	<u>933,551</u>

* Levy Funded
Purpose: Road reconstruction

2022A G.O. CP Bonds			
Year	Principal	Interest	Total
2024	25,000	13,845	38,845
2025	30,000	13,165	43,165
2026	30,000	12,805	42,805
2027	30,000	12,400	42,400
2028	30,000	11,950	41,950
2029	30,000	11,500	41,500
2030	30,000	10,825	40,825
2031	30,000	9,925	39,925
2032	35,000	8,950	43,950
2033	35,000	8,075	43,075
2034	35,000	7,375	42,375
2035	35,000	6,675	41,675
2036	35,000	5,958	40,958
2037	40,000	5,170	45,170
2038	40,000	4,330	44,330
2039	40,000	3,450	43,450
2040	45,000	2,473	47,473
2041	45,000	1,438	46,438
2042	40,000	460	40,460
	<u>660,000</u>	<u>173,242</u>	<u>858,242</u>

* Water Utility Funded
Purpose: Utility infrastructure upgrade

OUTSTANDING DEBT OBLIGATION BY FUND



TOTAL DEBT OUTSTANDING - 12/31/2023

	Total	Levy	Storm	Water
2024	683,672	502,089	21,800	159,783
2025	684,233	495,731	21,400	167,103
2026	622,534	431,898	21,000	169,636
2027	617,523	429,948	20,600	166,975
2028	626,870	437,570	20,200	169,100
2029	596,113	429,963	-	166,150
2030	594,813	426,913	-	167,900
2031	584,570	420,264	-	164,306
2032	586,371	415,852	-	170,519
2033	578,089	406,414	-	171,675
2034	564,896	397,021	-	167,875
2035	561,377	397,352	-	164,025
2036	542,681	382,523	-	160,158
2037	509,346	338,263	-	171,083
2038	412,750	295,070	-	117,680
2039	274,635	189,085	-	85,550
2040	273,565	179,843	-	93,723
2041	178,618	91,780	-	86,838
2042	75,863	35,403	-	40,460
Totals	9,568,513	6,702,976	105,000	2,760,537

2024 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	33,023	23,588	23,588	14,153	-	94,350
Village Administrator Totals	33,023	23,588	23,588	14,153	-	94,350
Assistant Village Administrator						
Salary & Wages	33,098	14,710	14,710	11,033	-	73,550
Assistant Village Administrator Totals	33,098	14,710	14,710	11,033	-	73,550
Clerk/Elections						
Salary & Wages	24,331	3,476	3,476	3,476	-	34,758
Clerk/Elections Totals	24,331	3,476	3,476	3,476	-	34,758
Court						
Salary & Wages	39,242	-	-	-	-	39,242
Court Totals	39,242	-	-	-	-	39,242
Police:						
Administrative Salaries	214,730					214,730
Patrol Salaries	566,055	-	-	-	-	566,055
Administrative Assistant Wages	24,095	-	-	-	-	24,095
Police Total	804,880	-	-	-	-	804,880

2024 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>69,021</u>	<u>54,491</u>	<u>54,491</u>	<u>54,491</u>	<u>-</u>	<u>232,494</u>
Public Works Total	69,021	54,491	54,491	54,491	-	232,494
Library:						
Salary & Wages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,914</u>	<u>73,914</u>
Library Total	-	-	-	-	-	73,914
Accumulated Totals	<u>\$ 1,003,594</u>	<u>\$ 96,264</u>	<u>\$ 96,264</u>	<u>\$ 83,152</u>	<u>\$ 73,914</u>	<u>\$ 1,353,188</u>

2024 Budget Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Village Administrator:						
FICA	2,526	1,804	1,804	1,083	-	7,218
Health Insurance Premium	3,648	2,606	2,606	1,564	-	10,424
Health Insurance Deductible	175	125	125	75	-	500
Retirement Contribution	2,279	1,628	1,628	977	-	6,510
Group Life Insurance Premium	6	4	4	3	-	17
Disability Insurance Premium	-	-	-	-	-	-
Village Administrator Totals	8,634	6,167	6,167	3,700	-	24,669
Assistant Village Administrator						
FICA	2,532	1,125	1,125	844	-	5,627
Health Insurance Premium	11,550	5,133	5,133	3,850	-	25,666
Health Insurance Deductible	225	100	100	75	-	500
Retirement Contribution	2,284	1,015	1,015	761	-	5,075
Group Life Insurance Premium	17	8	8	6	-	38
Disability Insurance Premium	-	-	-	-	-	-
Assistant Village Administrator Totals	16,608	7,381	7,381	5,536	-	36,906
Clerk/Elections:						
FICA	1,861	266	266	266	-	2,659
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	1,679	240	240	240	-	2,398
Group Life Insurance Premium	59	8	8	8	-	84
Disability Insurance Premium	-	-	-	-	-	-
Clerk/Elections Totals	3,599	514	514	514	-	5,142

2024 Budget
 Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Court						
FICA	3,002	-	-	-	-	3,002
Health Insurance Premium	15,400	-	-	-	-	15,400
Health Insurance Deductible	600	-	-	-	-	600
Retirement Contribution	2,708	-	-	-	-	2,708
Group Life Insurance Premium	82	-	-	-	-	82
Disability Insurance Premium	-	-	-	-	-	-
Court Totals	21,792	-	-	-	-	21,792
Police:						
FICA	65,449	-	-	-	-	65,449
Health Insurance Premium	215,597	-	-	-	-	215,597
Health Insurance Deductible	7,900	-	-	-	-	7,900
Retirement Contribution	119,643	-	-	-	-	119,643
Group Life Insurance Premium	1,057	-	-	-	-	1,057
Disability Insurance Premium	-	-	-	-	-	-
Safety & Uniform Allowance	5,400	-	-	-	-	5,400
Police Total	415,046	-	-	-	-	415,046

2024 Budget
 Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Library SR Fund	
Public Works:						
FICA	5,609	5,609	5,609	5,609	-	22,435
Health Insurance Premium	25,666	25,666	25,666	25,666	-	102,665
Health Insurance Deductible	1,000	1,000	1,000	1,000	-	4,000
Retirement Contribution	4,857	4,857	4,857	4,857	-	19,428
Group Life Insurance Premium	202	202	202	202	-	809
Disability Insurance Premium	-	-	-	-	-	-
Safety & Uniform Allowance	475	475	475	475	-	1,900
Public Works Total	37,809	37,809	37,809	37,809	-	151,237
Library:						
FICA	-	-	-	-	5,451	5,451
Health Insurance Premium	-	-	-	-	-	-
Health Insurance Deductible	-	-	-	-	-	-
Retirement Contribution	-	-	-	-	3,048	3,048
Group Life Insurance Premium	-	-	-	-	50	50
Disability Insurance Premium	-	-	-	-	-	-
Library Total	-	-	-	-	8,549	8,549
Accumulated Totals	<u>\$ 503,487</u>	<u>\$ 51,872</u>	<u>\$ 51,872</u>	<u>\$ 47,560</u>	<u>\$ 8,549</u>	<u>\$ 663,340</u>

2024 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Deductible/FSA	Life	Disability	Clothing	
Village Administrator:												
Village Administrator/Clerk	94,350.00	-	-	94,350	7,218	6,510	10,424	500	17	-	-	119,019
Total	94,350.00	-	-	94,350	7,218	6,510	10,424	500	17	-	-	119,019
Finance												
Assistant Village Administrator	73,550.00	-	-	73,550	5,627	5,075	25,666	500	38	-	-	110,456
Total	73,550.00	-	-	73,550	5,627	5,075	25,666	500	38	-	-	110,456
Clerk/Elections:												
Deputy Clerk	33,198.00	1,560	-	34,758	2,659	2,398	-	-	84	-	-	39,900
Total	33,198.00	1,560	-	34,758	2,659	2,398	-	-	84	-	-	39,900
Court:												
Court Clerk	36,142.80	3,100	-	39,242	3,002	2,708	15,400	600	82	-	-	61,034
Total	36,142.80	3,100	-	39,242	3,002	2,708	15,400	600	82	-	-	61,034
Police:												
Police Chief	114,551.20	-	1,101	115,653	8,847	16,561	25,666	1,000	380	-	600	168,708
Captain	100,178.78	-	963	101,142	7,737	13,402	25,666	1,000	137	-	600	149,685
Police Officer	85,993.07	6,020	1,077	93,089	7,121	13,330	25,666	1,000	134	-	600	140,941
Police Officer	79,034.22	5,532	1,280	85,847	6,567	12,293	-	-	37	-	600	105,344
Police Officer	85,993.07	6,020	827	92,839	7,102	13,295	25,666	500	72	-	600	140,075
Police Officer	85,993.07	6,020	1,577	93,589	7,160	13,402	25,666	1,000	68	-	600	141,485
Police Officer	85,993.07	6,020	1,577	93,589	7,160	13,402	25,666	1,000	67	-	600	141,484
Police Officer	79,034.22	5,532	1,315	85,882	6,570	12,298	25,666	1,000	60	-	600	132,077
Patrol Officer	64,014.16	4,481	1,315	69,810	5,340	9,997	25,666	1,000	46	-	600	112,460
Administrative Assistant	24,095.20	-	-	24,095	1,843	1,663	10,267	400	55	-	-	38,322
Total		39,624	11,032	855,536	65,449	119,643	215,597	7,900	1,057	-	5,400	1,270,581
Public Works:												
DPW Supervisor	85,655.60	5,480	-	91,136	6,972	6,288	25,666	1,000	388	-	600	132,051
Service Worker	\$ 69,604.66	5,611	-	75,216	5,754	4,803	25,666	1,000	318	-	600	113,357
Service Worker	62,704.05	2,845	-	65,549	5,014	4,327	25,666	1,000	49	-	600	102,205
Service Worker	\$ 58,118.06	3,248	-	61,366	4,694	4,010	25,666	1,000	54	-	600	97,390
Total	276,082.37	17,183	-	293,266	22,435	19,428	102,665	4,000	809	-	2,400	445,003
Library:												
Library Director	29,203.20	-	-	29,203	2,234	2,015	-	-	25	-	-	33,477
Librarian	1,520.64	-	-	1,521	116	-	-	-	-	-	-	1,637
Adult Librarian	14,973.04	-	-	14,973	1,145	1,033	-	-	25	-	-	17,177
Library Assistant	5,241.46	-	-	5,241	401	-	-	-	-	-	-	5,642
Youth Librarian	12,189.36	-	-	12,189	932	-	-	-	-	-	-	13,122
Library Assistant	8,132.14	-	-	8,132	622	-	-	-	-	-	-	8,754
Library Assistant	2,654.08	-	-	2,654	203	-	-	-	-	-	-	2,857
Total	71,259.83	-	-	73,914	5,451	3,048	-	-	50	-	-	79,909
Accumulated Totals	584,583.00	61,467	11,032	1,464,616	111,840	158,810	369,752	13,500	2,137	-	7,800	2,125,902

2024 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:					
Assistant Village Administrator	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	\$ 5,220	\$ 2,151	\$ 1,305	\$ 1,305	\$ 783
Administrator	Membership Dues	\$ 1,500	\$ 675	\$ 300	\$ 300	\$ 225
Finance	Accounting/utility software	\$ 4,635	\$ 1,159	\$ 1,159	\$ 1,159	\$ 1,159
Finance	Bank/Investment Fees	\$ 1,200	\$ 300	\$ 300	\$ 300	\$ 300
Finance	HRA/FSA Deductible Admin Fee	\$ 2,550	\$ 1,275	\$ 510	\$ 510	\$ 255
Finance	Training/Travel/Meetings	\$ 1,400	\$ 630	\$ 280	\$ 280	\$ 210
Finance	Membership Dues	\$ 800	\$ 360	\$ 160	\$ 160	\$ 120
Village Hall	Postage	\$ 5,000	\$ 1,250	\$ 1,800	\$ 1,800	\$ 1,800
Village Hall	Printing/Publishing Copies	\$ 5,500	\$ 3,575	\$ 825	\$ 550	\$ 550
Village Hall	Equipment/Copier Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Village Hall	Office Supplies	\$ 7,500	\$ 5,250	\$ 1,125	\$ 750	\$ 375
Village Hall	Telephone/internet	\$ 4,600	\$ 2,990	\$ 690	\$ 690	\$ 230
Village Hall	Building Maintenance	\$ 24,000	\$ 15,600	\$ 3,600	\$ 3,600	\$ 1,200
Public Works	DPW Travel/Training/Meetings	\$ 200	\$ -	\$ 67	\$ 67	\$ 67
Public Works	Licensing and Testing	\$ 400	\$ 220	\$ 60	\$ 60	\$ 60
Public Works	DPW Phone - mainline/cellphones/internet	\$ 3,200	\$ 1,760	\$ 480	\$ 480	\$ 480
Public Works	Gas & Oil	\$ 19,000	\$ 9,500	\$ 3,800	\$ 2,850	\$ 2,850
Public Works	Garage Tools	\$ 2,000	\$ 1,100	\$ 300	\$ 300	\$ 300
Public Works	Vehicle Materials & Maintenance	\$ 17,000	\$ 9,350	\$ 3,400	\$ 2,550	\$ 1,700
Public Works	Locating Costs (Digger Hotline)	\$ 1,000	\$ -	\$ 333	\$ 333	\$ 333
Insurance	Insurance (excludes SIF deductible)	\$ 85,000	\$ 41,600	\$ 16,640	\$ 12,480	\$ 8,730
Contracted Services	Audit services	\$ 45,000	\$ 18,000	\$ 11,700	\$ 7,650	\$ 7,650
Contracted Services	IT Support Services	\$ 22,000	\$ 15,400	\$ 2,200	\$ 2,200	\$ 2,200
Contracted Services	Engineering Services	\$ 22,000	\$ 1,100	\$ 2,000	\$ 7,700	\$ 16,215
Contracted Services	Website Hosting	\$ 1,820	\$ 1,274	\$ 273	\$ 182	\$ 91
Contracted Services	Employee Assistance Program	\$ 1,200	\$ 840	\$ 240	\$ 240	\$ 120
	Totals	\$ 280,705	\$ 133,245	\$ 53,034	\$ 48,074	\$ 47,792

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%	35%	25%	25%	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%	45%	20%	20%	15%
Finance	Membership Dues	100%	45%	20%	20%	15%
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%	70%	15%	10%	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	100%	55%	20%	15%	10%
Public Works	Locating Costs (Digger Hotline)	100%	0%	33%	33%	33%
Insurance	Insurance (excludes SIF deductible)	100%	50%	20%	15%	15%
Contracted Services	Audit services	100%	40%	26%	17%	17%
Contracted Services	IT Support Services	100%	70%	10%	10%	10%
Contracted Services	Engineering Services	100%	5%	35%	35%	25%
Contracted Services	Website Hosting	100%	70%	15%	10%	5%
Contracted Services	Employee Assistance Program	100%	50%	20%	20%	10%

Deposits and Investments

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

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

Capital Assets

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

Balanced Budget Definition

Each annual budget shall present 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.

Unclaimed Check Policy

Purpose: In the interest of adhering to Wisconsin State Statute 59.66(2), expediting the biannual process of reporting unclaimed Village monies to the Waukesha County Treasurer, and ensuring the proper, timely disbursement of funds to Village payees, this policy has been drafted and adopted.

Policy: At the beginning of each month, after the bank reconciliation for the previous month as been completed to the fullest extent, the Assistant Village Administrator or their equivalent shall review the Village's open checks. Checks that are ninety (90) days or older, shall be reviewed by the Assistant Administrator to ensure that those checks have not cleared the bank and an error has not occurred. Once a check has been verified as not clearing the bank in 90 days, a letter should be sent to the payee at their last known address. This letter is to inform them of the unclaimed money, what to do if they did not receive payment, the timeline of when the funds will be written off by the Village and transferred to Waukesha County, and the fact that this will be the only notice they receive from the Village regarding this matter. No additional letters shall be sent due to the unlikelihood of the monies being claimed after this point.

The Assistant Administrator should keep a running spreadsheet of the open checks. This spreadsheet shall contain the day the check was issued, the check number, the payee's name, the last known address of the payee, and the day in which a letter was sent. This spreadsheet should have different sheets for each month of each year. Each subsequent month's open checks that reach the 90-day maturity shall be added to the spreadsheet. Open checks from previous months shall be carried through until they either clear the bank or are written off and sent to Waukesha County.

This policy can be amended at any time at the discretion of the Village Administrator.

Delinquent Invoice Policy

Purpose: In the interest of collecting funds due to the Village, in a timely manner and to ensure funds have the best opportunity to be collected, this policy has been drafted and adopted. The policy does not relate to the collection of Delinquent Personal Property Taxes as they have their own schedule.

Policy: At the beginning of each month, the Assistant Administrator or their equivalent shall go through the receivable invoices and identify the ones that are still outstanding and are a month or more past their due date. The Assistant Administrator shall then draft a letter to the parties that have the outstanding invoices. These letters should contain information such as the name of the party the invoice was issued to, their address, the invoice number, when the invoice was sent, the amount of the invoice, and the items billed for. The letter shall contain the various payment methods available to individuals and it should also contain the date of when the invoice will be sent to Waukesha County Collections. This date shall be the end of the month when 60 days have accumulated. An example could be that an invoice ages to 60 days old on March 15th. The date that it would be sent to collections then would be March 31st. Letters should also contain a statement printed off from the Misc. Receivables module.

When the letters are sent, the invoice(s) shall be added to the Past Due Invoice Spreadsheet with all the information asked for on that spreadsheet being inputted. A copy of the letter shall be kept with the initial invoice.

If payment has not been received by the deadline, the invoice shall be written off as being sent to collections in the Misc. Receivables module and sent to the Waukesha County Collections Office through their collection's website: <https://waukeshacounty.ontariosystems.com/ecliptics/login>.

This policy can be amended at any time at the discretion of the Village Administrator.

Schedule of Fees



Administrative Permits/Fees			
Type	Amount	Notes	+40% Admin Fee
Special Plan Commission Meetings	\$200.00		No
Special Assessment Letters	\$50.00	Per property	No
RUSH Special Assessment Letters	\$75.00	Per property	No
Insufficient Funds Check	\$50.00		No
B/W Copies	\$0.25	Per page	No
Color Copies	\$0.50	Per Page	No
CD/DVD Copy	\$15.00	Per disc	No
Transient Merchant/Solicitor/Direct Merchant	\$50.00		Yes- per week
Special Event Vending	\$20.00	Per event	No
Large Assemblies 1,000 – 2,499 people	\$1,500	Plus expenses	No
Large Assemblies 2,500+ people	\$2,000	Plus expenses	No
Adult Oriented Establishments	\$50.00	Annually	No
Coin, Precious Stone Dealer	\$100.00	Annually	No
Street Use Permit	\$25.00	Per Event	No
Parade/Run/Race	\$100.00	Per event	No
Road Cut Permit	\$100.00		No
Game License	\$35.00	Per game, annually	No
Natural Lawn Permit	\$40.00		No
Nuisance-Type Business Permit	\$150.00	Annually	No
Hydrant Permit	\$175.00	Plus cost of water	No
Private Well Permit	\$100.00	Every 5 years	No
<u>Residential Parking Permit</u>	<u>\$36.00</u>	Per quarter	No
<u>Commercial Parking Permit</u>	<u>\$36.00</u>	Per quarter	No
Beekeeping Permit	\$25.00	Annually	No
Ball Diamond Rental – 1 field	\$250.00		No
Ball Diamond Rental – 2 fields	\$350.00		No
Ball Diamond Rental – 3 fields	\$465.00		No
Rain Date Reservation Fee	\$125.00	Non-refundable	No
Horseshoe Player Fee	\$20.00	Per player	No
Horseshoe Team Fee	\$10.00	Per Team	No

Rooming House License	\$100 plus \$20 per room		
Community Building Rental			
Resident Weekday	\$150.00		No
Resident Weekday Refundable Deposit	\$125.00		No
Non-Resident Weekday	\$100.00		No
Non-Resident Weekday Refundable Deposit	\$225.00		No
Resident Weekend	\$350.00		No
Resident Weekend Refundable Deposit	\$150.00		No
Non-Resident Weekend	\$550.00		No
Non-Resident Weekend Refundable Deposit	\$250.00		No

Pet Licenses			
Type	Amount	Notes	+40% Admin Fee
Spayed/Neutered Dog	\$10.00	Annually	No
Unspayed/Unneutered Dog	\$15.00	Annually	No
Dog License Late Fee	\$5.00		No
Kennel License	\$50.00	Annually	No
Kennel License Each Dog over 12 total	\$5.00	Per dog	No
Alcohol/Cigarette Licenses			
Type	Amount	Notes	+40% Admin Fee
<u>Retail "Class A" Intoxicating Liquor</u>	<u>\$500.00</u>		No
Retail "Class B" Intoxicating Liquor	\$500.00		No
Reserve "Class A" Intoxicating Liquor	\$10,000.00	Initial issuance only	No
Class "A" Fermented Malt Beverage	\$100.00		No
Class "B" Fermented Malt Beverage	\$100.00		No
Temporary Class "B" (Picnic License)	\$10.00	Per event	No
Temporary "Class B" Wine	\$10.00	Per event	No
"Class C" Wine	\$100.00		No
Wholesaler's License	\$25.00		No
<u>Publication Fee</u>	<u>\$16.00</u>		No
<u>Cigarette License</u>	<u>\$100.00</u>		No
Operator's License Regular	\$50.00	Annually	No
Temporary Operator's License	\$10.00	Per Event	No

Fire/Rescue Fees			
Type	Amount	Notes	+40% Admin Fee
Ambulance Transport Fee	\$1,000		No
Oxygen	\$65.00		No
Defibrillator	\$225.00		No
Spinal Immobilization	\$125.00		No
Vehicle Extraction	\$550.00		No
Mileage	\$20.00	Per mile	No
BLS Care -Resident	\$1,000		No
BLS Care – Non-Resident	\$1,150		No
Car Fire/Spill (non-hazardous)	\$500.00		No
Fire Alarm System	\$275.00	Per Control Panel	No
Fire Alarm System Manual Pull stations & Initiating Devices	\$65.00 up to three (3) devices + \$15.00 for each additional device		No
Witness Final Acceptance Tests for fire protection and alarm systems	\$80.00	Per Hour (2 hr min)	No
Site Inspection of Fire Protection Systems during installation	\$80.00	Per Hour (2 hr min)	No
Board of Fire Appeals Deferment	\$800.00		No
Board of Fire Appeals Appeal/Modification	\$200.00		No
False Alarm – 1 st Violation	Warning		No
False Alarm – Subsequent Violations	See Waukesha County Uniform Fee Structure for Fire Apparatus		

Building Permits				
Type	Amount	Notes	+ 40% Admin Fee	+ Zoning Permit (\$45)
Sign Permit	\$75.00 base \$1.00 per sq ft		Yes	Yes
Wind Energy Systems	\$100.00		Yes	Yes

Wireless Telecommunications Structure	\$150.00	Initial Application	Yes	Yes
Wireless Telecommunications Structure	\$100.00	Annually	Yes	No
Fence Permit	\$50.00		Yes	Yes
Driveway Permit	\$50.00		Yes	Yes
Minimum Permit Fee	\$50.00		Yes	No
Re-Inspection Fee	\$50.00		Yes	No
Failure to Call for Inspection	\$50.00		Yes	No
Planned Unit Development	\$300.00	Plus Expenses	No	No
Conditional Use Permit	\$300.00		No	No
Rezoning Request	\$300.00		No	No
<u>Appeal to Board of Appeals</u>	<u>\$350.00</u>		No	No
Variance	\$350.00		No	No
Variance After Project Completion	\$500.00		No	No
Certified Survey Map	\$100.00	Plus Expenses	No	No
Preliminary Plat	\$300.00	Plus Expenses	No	No
Final Plat	\$500.00	Plus Expenses	No	No
Storage Tank Permit	\$150.00	Plus Expenses	No	No
Property Maintenance Hearing	\$100.00		No	No
Rooming House License	\$100.00	Annually	No	No
Rooming House License Per Room	\$20.00	Per Room	No	No
Zoning Permit	\$45.00		Yes	No
Fee for Work Without Permits	Double Permit Fee		Yes	No
Residential (1 and 2 Family& Multi-Family Units)				
Type	Amount	Notes	+ 40% Admin Fee	+ Zoning Permit (\$45)
New Dwelling	\$100.00	Minimum	Yes	Yes
Additions	\$75.00	Minimum	Yes	Yes
Accessory Buildings, Fences, Decks	\$75.00	Minimum	Yes	Yes
Erosion Control New Structure	\$125.00		Yes	No
Erosion Control Addition	\$75.00		Yes	No
Remodel/Alterations	\$60.00	Minimum	Yes	Yes

Occupancy Permit	\$60.00	Per unit	Yes	No
Occupancy Permit – Temporary	\$70.00	Per Unit	Yes	No
Early Start Permit (footings/foundations)	\$150.00		Yes	No
Plumbing	\$40.00 base fee + \$0.05 per sq. ft.	\$55.00 Minimum	Yes	No
Plumbing Replacement & Misc Items	\$12.00 per thousand of plumbing project valuation	\$55.00 Minimum	Yes	No
Type	Amount	Notes	+ 40% Admin Fee	+ Zoning Permit (\$45)
Electrical	\$40.00 base fee + \$0.05 per sq. ft.	\$55.00 Minimum	Yes	No
Electrical Replacement & Misc Items	\$12.00 per thousand of project valuation	\$55.00 Minimum	Yes	No
HVAC	\$40.00 base fee + \$0.05 per sq. ft.	\$55.00 Minimum	Yes	No
HVAC Replacement & Misc Items	\$12.00 per thousand of project valuation	\$55.00 Minimum	Yes	No
Razing Fee	\$100.00 for first 1,000 sq feet \$60.00 per 1,000 sq feet after		Yes	No
Other/Misc	\$50.00	Minimum	Yes	No
State Seal	\$35.00		No	No
Commercial/Industrial				
Type	Amount	Notes	+ 40% Admin Fee	+ Zoning Permit (\$45)
New Building or Additions			Yes	Yes
a. Multi-Family Residential, Motels, CBRF, Daycare	\$0.25	Sq ft \$250 Min	Yes	Yes

b. Mercantile, Restaurant, Tavern, Assembly Halls, Churches, Offices	\$0.25	Sq ft \$250 Min	Yes	Yes
c. Schools Institutional, Hospitals	\$0.27	Sq ft \$250 Min	Yes	Yes
d. Manufacturing or Industrial (offices to follow fees above)	\$0.22	Sq ft \$250 Min	Yes	Yes
e. Vehicle & Small Engine Repair, Parking & Storage, Auto Body	\$0.27	Sq ft \$250 Min	Yes	Yes
f. Warehouse, Mini-Warehouse, Building Shells* for Multi-Tenant Buildings	\$0.15	Sq ft \$250 Min	Yes	Yes
g. Build-Out*	See above fees		Yes	Yes
h. Special Occupancies (outdoor pools, towers, tents, etc.)	\$0.15	Sq ft \$250 Min	Yes	Yes
Erosion Control	\$225.00	First Acre	Yes	No
Erosion Control – subsequent acres	\$115.00		Yes	No
Remodel	\$13.00 per \$1,000 valuation	\$130 min	Yes	Yes
Occupancy Permit (per unit)	\$150.00	Per unit	Yes	No
Type	Amount	Notes	+ 40% Admin Fee	+ Zoning Permit (\$45)
Plumbing	\$50.00 base fee + \$0.05 per sq. ft.	\$75.00 Minimum	Yes	No
Plumbing Replacement & Misc Items	\$13.00 per thousand of plumbing project valuation	\$75.00 Minimum	Yes	No
Electrical	\$50.00 base fee + \$0.05 per sq. ft.	\$75.00 Minimum	Yes	No
Electrical Replacement & Misc Items	\$13.00 per thousand of project valuation	\$75.00 Minimum	Yes	No
HVAC	\$50.00 base fee + \$0.05 per sq. ft.	\$75.00 Minimum	Yes	No

HVAC Replacement & Misc Items	\$13.00 per thousand of project valuation	\$75.00 Minimum	Yes	No
Commercial Plan Review				
Fire Suppression Systems	50.00 base fee + \$0.05 per sq. ft.	\$75.00 Minimum	Yes	No
Early Start Permit (footings/foundations)	\$250.00		Yes	No
Razing Fee	\$125.00 for first 1,000 sq feet \$70.00 per 1,000 sq feet after		Yes	No
Other/Misc	\$80.00	Minimum	Yes	No

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.

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.

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.

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

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

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

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

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

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

LEAGUE: Wisconsin League of Municipalities

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

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

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

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

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

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

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

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

MMSD: Milwaukee Metropolitan Sewerage District

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

OPEB: Other Post-Employment Benefits

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

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

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

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

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

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

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

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

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