

GENERAL TAX LEVY AND BILLING EXPLANATIONS

This page of explanation has been included into the budget because the tax levy process and preparation of tax billings can be confusing. The tax bill each taxpayer receives in December is comprised of tax levies imposed by five different taxing jurisdictions. Each jurisdiction will complete their respective budgets and determine the amount of tax levy needed to fully fund operations.

After the tax levy is determined by each jurisdiction, the amount must be sent by notice to the Village Clerk. The Village must receive each jurisdiction's levy before tax bills can be processed. In most years, the Howard-Suamico School District and Northeast Wisconsin Technical College are the first to submit their levy amount in early November. The Village usually completes the budget process in mid to late November. Brown County submits its levy amount along with the state's levy in late November.

There are three other components of the tax bill that must be received by the Village before the bills can be printed and mailed. These items are (1) lottery credits, (2) school tax credit and (3) estimated major state aids used to reduce taxes. All of this information is typically received late in November.

Once all the related information is obtained, the tax billing information is transferred to the Brown County Treasurer for inputting and processing the tax bills. The tax bills are usually mailed by the Brown County Treasurer in early to mid December.

Tax bills are due and payable in two installments for real property; January 31st and July 31st of the year following the December billing. Personal property taxes are due and payable by January 31st. The Village contracts with Brown County for collection of the first half real property tax payments. The county settles in full for all real property taxes and assumes collection responsibilities after the July 31st installment.

The following two pages reflect tax billing data and the five taxing jurisdictions percentage allocation of the tax bill. Please note that the tax rate dates reflect the year in which the December tax billing is prepared. Revenues are recognized on the modified accrual basis which means they are recorded in the following year. In other words, tax bills issued in December 2013 will be recorded as revenue in the year 2014.

Note:

The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital Projects Funds; all other funds use estimated actual amounts for the current year data. The preceding page contains the information required by state statutes.

VILLAGE OF HOWARD
Budget Summary for the General Fund
Last Five Years

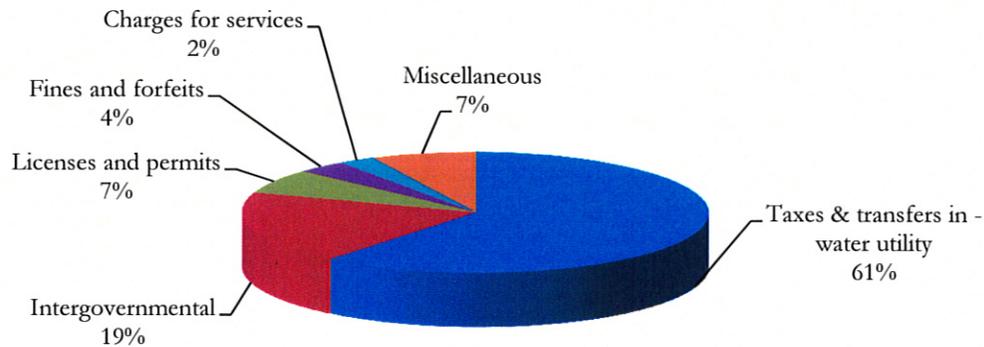
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Revenues					
Taxes	\$ 3,436,449	\$ 3,463,297	\$ 3,508,737	\$ 3,634,250	\$ 3,668,800
Intergovernmental	1,761,915	1,691,840	1,433,354	1,359,200	1,294,100
Licenses and permits	337,860	384,467	452,961	426,700	436,700
Fines and forfeits	189,839	205,795	207,002	209,000	235,700
Charges for services	424,445	169,900	147,141	165,700	165,700
Miscellaneous	457,133	480,732	468,895	480,400	488,300
Totals Revenues	<u>6,607,641</u>	<u>6,396,031</u>	<u>6,218,090</u>	<u>6,275,250</u>	<u>6,289,300</u>
Expenditures					
General government	919,598	911,903	909,328	846,350	969,800
Public safety	2,285,910	2,466,191	2,596,244	2,613,000	2,820,500
Public works	2,466,612	2,825,024	2,498,714	2,774,300	2,507,900
Community development	577,097	462,896	360,866	421,600	371,100
Total Expenditures	<u>6,249,217</u>	<u>6,666,014</u>	<u>6,365,152</u>	<u>6,655,250</u>	<u>6,669,300</u>
Excess of Revenues Over (Under) Expenditures	358,424	(269,983)	(147,062)	(380,000)	(380,000)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	280,341	296,848	359,576	380,000	380,000
Transfers out	-	(140,000)	-	(732,817)	(50,000)
Total Other Financing Sources (Uses)	<u>280,341</u>	<u>156,848</u>	<u>359,576</u>	<u>(352,817)</u>	<u>330,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	638,765	(113,135)	212,514	(732,817)	(50,000)
Fund Balance - January 1	<u>2,587,173</u>	<u>3,225,938</u>	<u>3,112,803</u>	<u>3,325,317</u>	<u>2,592,500</u>
Fund Balance - December 31	<u>\$ 3,225,938</u>	<u>\$ 3,112,803</u>	<u>\$ 3,325,317</u>	<u>\$ 2,592,500</u>	<u>\$ 2,542,500</u>

Note: Transfers in (formerly Utility Taxes) represent payment in-lieu of taxes made by the Water Utility to the General Fund. Because of GASB pronouncements, these revenues are required to be reported as Transfers rather than tax revenue. On the following three pages, the payment is being reported as taxes or transfers in.

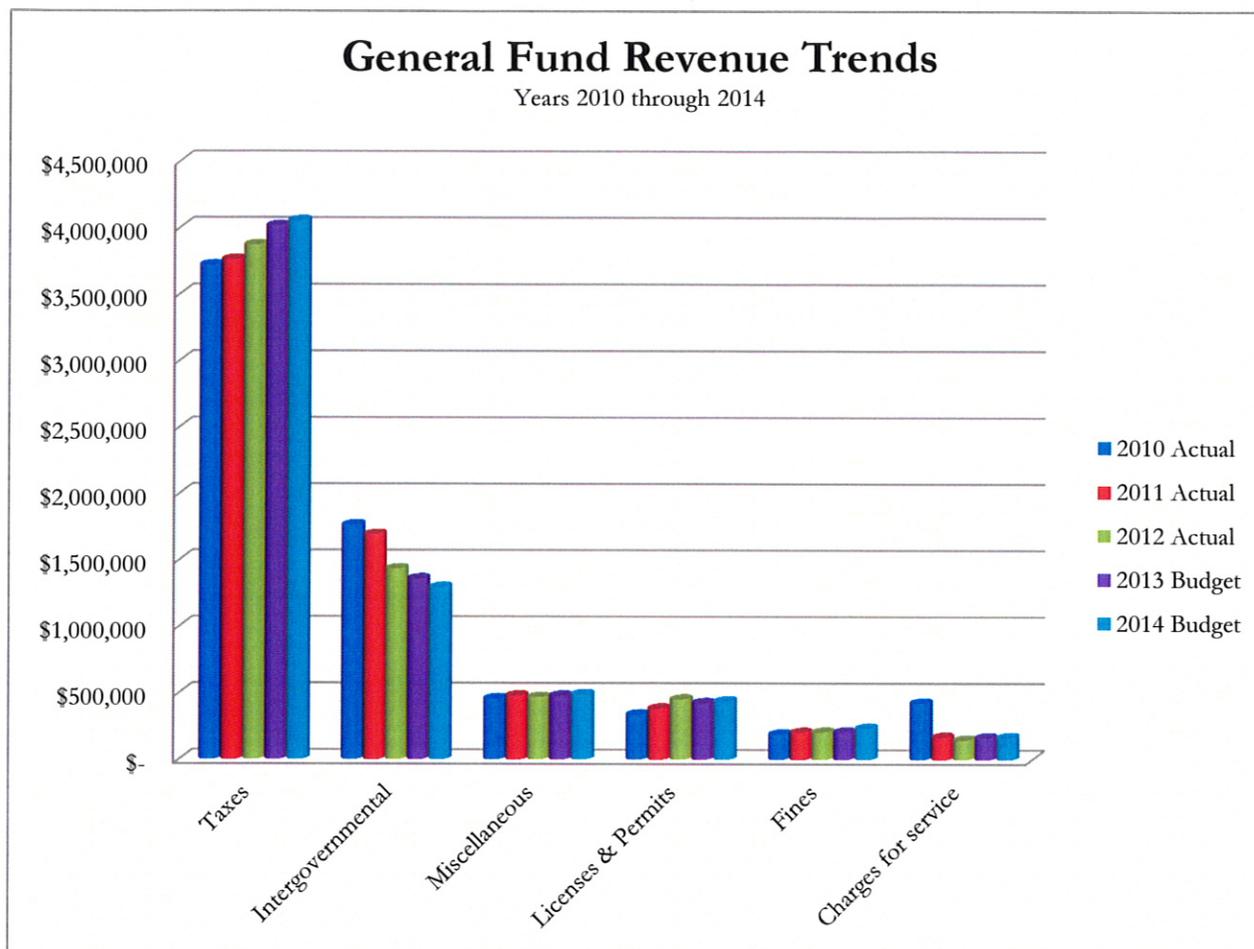
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2012 Actual	2013 Budget	2014 Budget	Percent Change from 2013	2014 Percent of Total
Taxes & transfers in - water utility	\$ 3,868,313	\$ 4,014,250	\$ 4,048,800	0.86%	60.71%
Intergovernmental	1,433,354	1,359,200	1,294,100	-4.79%	19.40%
Licenses and permits	452,961	426,700	436,700	2.34%	6.55%
Fines and forfeits	207,002	209,000	235,700	12.78%	3.53%
Charges for services	147,141	165,700	165,700	0.00%	2.48%
Miscellaneous	468,895	480,400	488,300	1.64%	7.32%
Totals	\$ 6,577,666	\$ 6,655,250	\$ 6,669,300	0.21%	100.00%

Budget Revenue By Source
Budget Year 2014



The following graph depicts the major revenue trends over the past four years and the current budget for the General Fund:



Intergovernmental revenue has been the single, biggest, nontax revenue source for the village over the past decade. State transportation aid fluctuates year to year while state shared revenue aid has decreased or remained the same. See more details on page 49-50 regarding intergovernmental revenues.

Tax revenues have generally been increasing over time. Property taxes make up the majority of tax revenues and are determined by revenue shortfalls anticipated as part of the budget process. The village expects overall property tax levy to continue to increase between 1%-4% each year to assist in paying for increased costs of providing services; the state has imposed levy limits on the village that allow for increases up to the amount of new growth in tax base annually.

Miscellaneous revenue would be the third largest revenue source comprising about 10% of the total revenue making it a major revenue source. There are two large items within this category; interest income and rent income (from cell tower sites and for building space leased).

The other general fund revenue items are not considered major sources of revenue. Revenue sources are explained in more detail on each of the following pages.

TAXES

Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$3,716,790	\$3,760,145	\$3,868,313	\$ 4,014,250	\$4,049,100
% Increase/Decrease	1.17%	2.88%	3.77%	0.87%

Explanations and Assumptions of 2014 Tax Revenues Budget:

Property taxes are used to fund expenditures which exceed the amount of revenues available through sources such as fees, permits, fines, investment interest and shared revenues. Municipal utility taxes are payment in-lieu of taxes paid by the water utility. Room tax rates are 10% for hotel stays; the village may keep only 4% of tax collected pursuant to an agreement with the Green Bay Area Room Tax Commission.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
General Property Taxes	\$ 3,456,033	\$ 3,622,150	\$ 3,656,600
Managed Forest Crop Lands	68	10	10
Other Taxes	34,989	-	-
Municipal Utility Taxes (Transfers in)	359,576	380,000	380,000
Room Tax Revenue	10,229	10,500	10,500
Interest on delinquent taxes & other	7,418	1,590	1,990
Total Taxes	\$ 3,868,313	\$ 4,014,250	\$ 4,049,100

2014 Budget Analysis:

Municipal utility taxes are expected to not change for budget purposes based on preliminary estimated calculations. The GASB changed the way the utility tax is recorded; the tax will be recorded as a Fund Transfer instead of revenue. The utility taxes are included in the schedule above for budget purposes, due to the fact that the utility taxes are used to decrease the need for property taxes. Property taxes are expected to increase by \$56,450 in the General Fund.

The increase in property taxes is a net result of all financial changes in the 2014 budget when compared to the 2013 budget. Several expenditure accounts are increasing in the new budget year while most accounts remain the same. The following pages will explain in more detail the changes in the revenue and expenditure accounts for the upcoming year.

INTERGOVERNMENTAL

Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$1,761,915	\$1,691,840	\$1,433,354	\$1,359,200	\$1,294,100
% Increase/Decrease	-3.98%	-15.28%	-5.17%	-4.79%

Explanations and Assumptions of 2014 Intergovernmental Revenues Budget:

State aids make up the majority of this category of revenue. In the late fall of each year, the state submits estimated Shared Revenues, Transportation and Connecting Highway Aids for the following year to each municipality. Such estimates are included as budget revenues unless otherwise revised by the the state before preparatoin of the budget. Various grants are requested near the end of each year and included in the budget if approved or apparent that approval is imminent.

State Shared Revenue is a payment made by the state to municipalities in order to offset the tax burden of localities. In the 1990's, the state had a formula to calculate the amount paid to each municipality. For the past 12 years, the state has used the budget process to determine funding for the shared revenue program and payments made to municipalities.

Transportation aid is calculated by the state by multiplying 18.48% times the average annual street cost expended over the past six years. Recycling grants program began in the mid-1990s and was offered by the state in conjunction with mandated curbside recycling services by municipalities.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
State Shared Revenues	\$ 558,102	\$ 557,000	\$ 556,600
Other State Shared Taxes-computers	6,102	6,200	6,200
State Transportation Aids	738,148	664,300	597,900
State Connecting Highway Aids	21,781	21,800	21,900
Fire Insurance Shared Tax	48,755	48,700	49,600
Recycling Grants	44,314	44,200	44,200
State Municipal Service Aids	7,578	8,700	9,400
State Payment in Lieu of Tax	8,352	8,300	8,300
Other grants	222	-	-
Total Intergovernmental	\$ 1,433,354	\$ 1,359,200	\$ 1,294,100

2014 Budget Analysis:

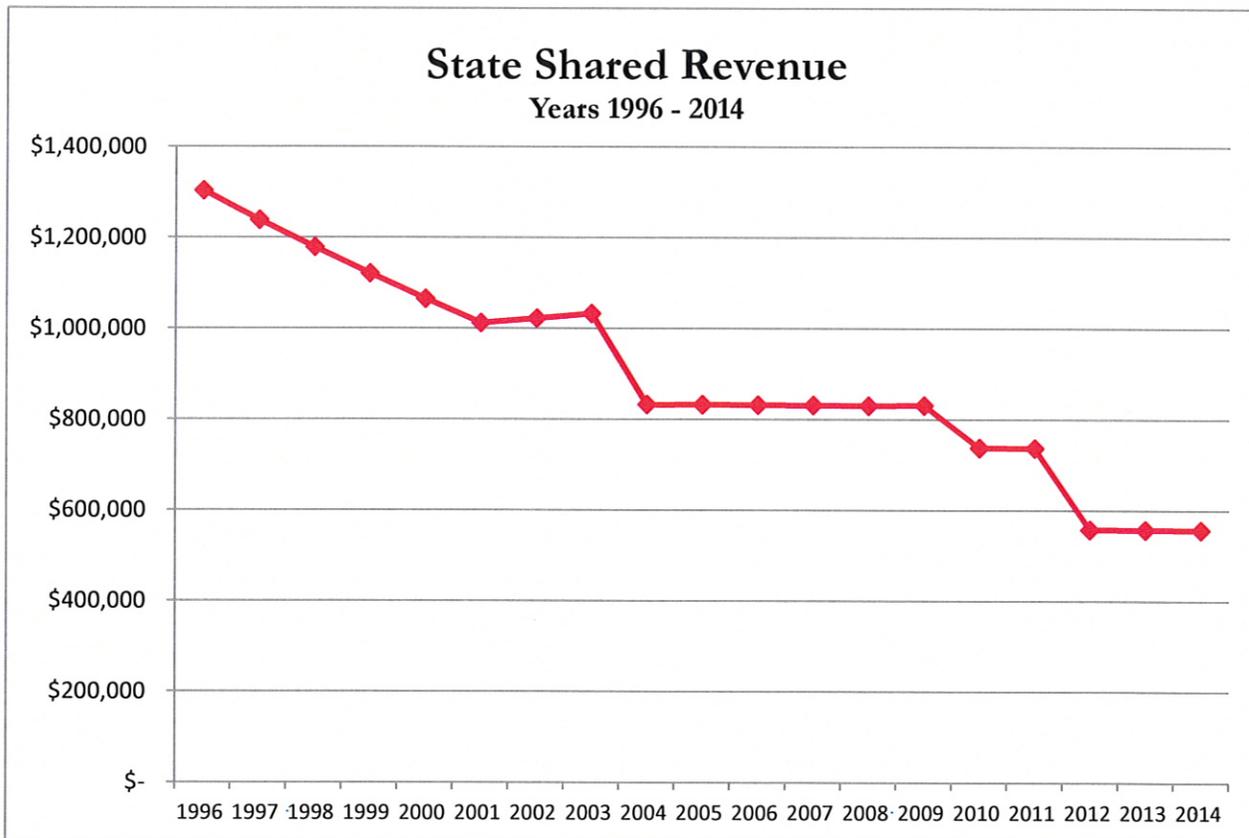
Based on the state's estimates, shared revenue is expected to decrease by \$800, state transportation aids will decrease by \$66,400 and state municipal service aid will increase by \$800. Increased fire insurance shared tax by \$900 based on historical trends.

Intergovernmental Revenue Charts and Graphs

The State of Wisconsin has a biennial budget and establishes funding for various forms of aids to municipalities within the framework of their budget. In recent state budgets, funding for most aids has been frozen or reduced. Under previous state funding formulas, the village would be losing 5% of state shared revenue each year, but the state has not used this method since 2000.

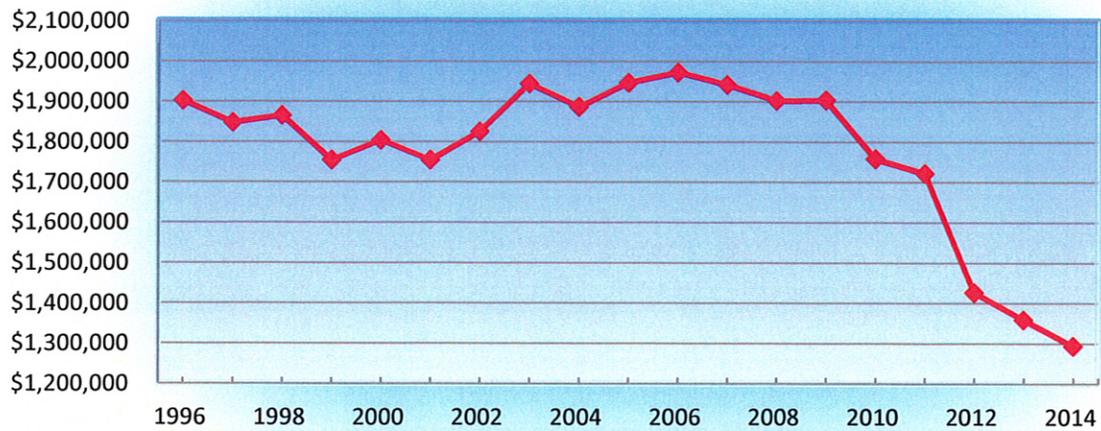
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2015 budget.

The graph below shows the trend in state shared revenues since 1996 and the estimate for 2014.



The graph on the top of the following page is used to show the trends in the total of all Intergovernmental Revenues. The graph shows the fluctuations of the total Intergovernmental Revenues from year to year. For 2014 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1996 through 2014



The chart below depicts the same information found in the graph above except in columnar format, meaning each component of the total intergovernmental revenue is listed in the columns below.

Year	State Shared Revenue	State Exp. Restraint	State Trans. Aid	State Conn. Hwy	State Recycling	Other	Total Intergov't
1996	\$1,303,017	\$61,890	\$372,726	\$22,646	\$99,880	\$42,111	\$1,902,270
1997	1,238,329	41,186	428,635	22,549	72,377	44,971	1,848,047
1998	1,178,212	11,000	480,718	25,135	63,484	107,153	1,865,702
1999	1,120,787	-	499,340	24,858	58,791	50,952	1,754,728
2000	1,065,006	-	574,241	24,644	74,925	65,482	1,804,298
2001	1,011,700	-	574,241	24,219	57,270	87,392	1,754,822
2002	1,022,000	-	660,000	26,000	55,000	62,700	1,825,700
2003	1,032,300	-	759,400	23,500	57,300	71,887	1,944,387
2004	831,700	-	873,400	23,300	57,400	100,778	1,886,578
2005	832,103	-	964,458	22,846	57,256	70,144	1,946,807
2006	831,273	-	971,771	22,822	68,157	79,021	1,973,044
2007	831,039	-	945,291	22,845	68,254	74,885	1,942,314
2008	830,000	-	898,000	22,900	82,553	69,000	1,902,453
2009	831,000	-	908,000	22,800	72,000	69,800	1,903,600
2010	737,600	-	863,300	21,600	65,100	70,600	1,758,200
2011	736,900	-	820,100	21,700	68,000	75,500	1,722,200
2012	557,800	-	738,100	21,700	44,200	64,800	1,426,600
2013	557,000	-	664,300	21,800	44,200	71,900	1,359,200
2014	556,600	-	597,900	21,900	44,200	73,500	1,294,100

LICENSES AND PERMITS

Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$337,860	\$384,467	\$452,961	\$426,700	\$436,700
% Increase/Decrease	13.79%	17.82%	-5.80%	2.34%

Explanations and Assumptions of 2014 Licenses and Permit Budget:

Licenses and permits represent charges made by the village for a variety of building permits, other permits, licenses for liquor and cigarette sales, dog and bicycle registrations and other licenses. Cable TV franchise fees represents 5% of the total charges made by cable companies to their customers.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
Building Permits & Inspection Fees	\$ 179,980	\$ 150,000	\$ 160,000
Zoning Permits	1,350	2,000	2,000
Liquor & Malt Beverage License	33,850	33,000	33,000
Operators Licenses	10,843	10,000	10,000
Cigarette Licenses	1,150	1,100	1,100
Cable TV franchise fee	206,257	210,000	210,000
Weights and Measures	5,954	6,000	6,000
Dog Licenses	7,252	8,000	8,000
Massage Licenses	-	-	-
Bicycle Licenses	30	100	100
Other Permits and Fees	6,295	6,500	6,500
Total Licenses and Permits	\$ 452,961	\$ 426,700	\$ 436,700

2014 Budget Analysis:

Increased building permits and inspection fees by \$10,000 based on historical trends. All other accounts will remain at the 2013 budget levels based on historical trends.

FINES AND FORFEITS

Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$189,839	\$205,795	\$207,002	\$209,000	\$235,700
% Increase/Decrease	8.41%	0.59%	0.97%	12.78%

Explanations and Assumptions of 2014 Fines and Forfeits Budget:

Violations of municipal code such as traffic violations, nuisance codes and other violations are revenue sources in this area of the budget. The fees charged for each violation are set by the village board and included in the municipal code.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
Fines and court penalties	\$200,332	\$200,000	\$226,700
Parking violations	6,670	9,000	9,000
Total Fines and Forfeits	\$207,002	\$209,000	\$235,700

2014 Budget Analysis:

Increased fines and court penalties by \$26,700 based on the creation of one new directed enforcement officer position in 2014.

CHARGES FOR SERVICE

Historical Summary:

2010	2011	2012	2013	2014
Actual	Actual	Actual	Budget	Budget
\$424,445	\$169,900	\$147,141	\$165,700	\$165,700
% Increase/Decrease	-59.97%	-13.40%	12.61%	0.00%

Explanations and Assumptions of 2014 Charges for Service Budget:

Park and recreation programs are a major portion of this revenue category. Administrative and other charges are comprised of fees for requests of balances on special assessments, copies, pop machine sales and other miscellaneous sales. Sanitation charges represent the sale of garbage cans used with the automated collection system. Tree plantings represent sales and planting of trees to existing home owners within the village's right-of-way.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
Administrative charges	\$12,757	\$14,000	\$15,000
Fire protection/false alarms	57,625	52,000	55,000
Sanitation - Garbage & recycling cans	4,508	4,500	4,500
Recreation programs	41,727	53,900	46,900
Summer recreation ticket program	11,833	10,000	13,000
Park rentals	12,695	24,000	24,000
Weed and snow control	922	4,000	4,000
Tree plantings	2,557	1,000	1,000
Dog pickup fees	94	300	300
Other public charges	2,423	2,000	2,000
Total Charges for Service	\$147,141	\$165,700	\$165,700

2014 Budget Analysis:

Several changes were made to various accounts listed above resulting in a no net change within this revenue source for 2014.

MISCELLANEOUS REVENUES

Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$457,133	\$480,732	\$468,895	\$480,400	\$488,300
% Increase/Decrease	5.16%	-2.46%	2.45%	1.64%

Explanations and Assumptions of 2014 Miscellaneous Revenues Budget:

Interest on investments is a major sources of revenue in this category of the budget. Rents charged to the water and sewer utilities and rent charged for cell towers compromise the largest revenue item in this category. All the other categories are not significant revenue items.

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
Interest on investments	\$49,475	\$60,000	\$60,000
Rent income	339,984	357,100	365,000
Sales of recycle material	49,804	36,200	36,200
Property and equipment sales		1,000	1,000
Insurance recoveries - police	-	500	500
Insurance recoveries - other	1,117	500	500
Donations - fire department	-	-	-
Donations and naming rights	28,140	25,000	25,000
Other income	375	100	100
Total Miscellaneous Revenues	\$468,895	\$480,400	\$488,300

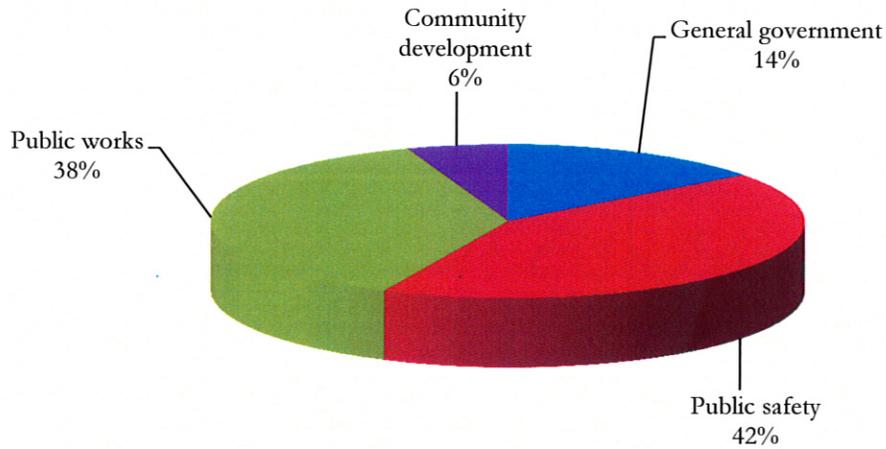
2014 Budget Analysis:

Rent income is expected to increase by \$7,900 based on existing contracts. All other items listed above are not expected to change in 2014.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent of Total
General government	\$ 909,328	\$ 846,350	\$ 969,800	14.59%	14.54%
Public safety	2,596,244	2,613,000	2,820,500	7.94%	42.29%
Public works	2,498,714	2,774,300	2,507,900	-9.60%	37.60%
Community development	360,866	421,600	371,100	-11.98%	5.56%
Totals	\$ 6,365,152	\$ 6,655,250	\$ 6,669,300	0.21%	100.00%

Budget Expenditures By Function
Budget Year 2014



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent of Total
Village board	\$ 63,419	\$ 67,000	\$ 68,200	1.79%	7.03%
Municipal court	175,826	159,200	163,500	2.70%	16.86%
Administrator	166,878	158,400	237,100	49.68%	24.45%
Elections	49,542	17,400	32,900	89.08%	3.39%
Administrative services	246,174	236,300	230,300	-2.54%	23.75%
Assessment of property	54,875	45,000	47,500	5.56%	4.90%
Buildings and plant	65,022	64,800	66,800	3.09%	6.89%
Board of appeals	388	450	500	11.11%	0.05%
Property & liability insurance	84,521	92,800	118,000	27.16%	12.17%
Contingencies & uncollectible	2,683	5,000	5,000	0.00%	0.52%
Health and human services	-	-	-	0.00%	0.00%
Total General Government	\$ 909,328	\$ 846,350	\$ 969,800	14.59%	100.00%

Public Safety

Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent of Total
Police	\$ 1,495,845	\$ 1,520,400	\$ 1,649,400	8.48%	58.48%
Fire department	901,641	888,100	973,300	9.59%	34.51%
Rescue services	176,727	178,900	175,200	-2.07%	6.21%
Health and human services	22,031	25,600	22,600	-11.72%	0.80%
Total Public Safety	\$ 2,596,244	\$ 2,613,000	\$ 2,820,500	7.94%	100.00%

**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION (Continued)**

Public Works

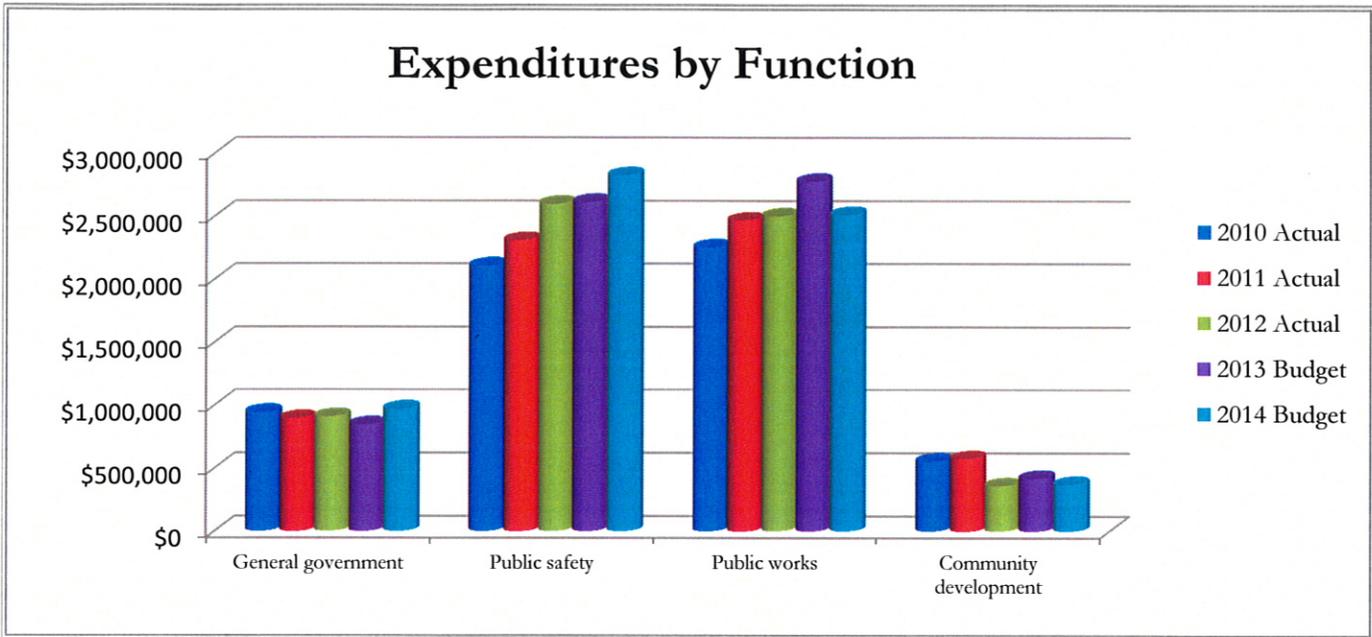
Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent of Total
Administration	\$62,147	\$72,000	\$72,900	1.25%	2.91%
Streets	746,243	775,000	760,000	-1.94%	30.30%
Mechanic	121,250	141,900	139,300	-1.83%	5.55%
Snow and ice removal	117,586	185,500	185,700	0.11%	7.40%
Street lighting	312,871	375,000	330,000	-12.00%	13.16%
Building operations	66,302	78,600	72,300	-8.02%	2.88%
Sanitation	490,045	527,600	456,200	-13.53%	18.19%
Recycling	290,326	280,900	143,500	-48.91%	5.72%
Park maintenance	291,944	337,800	348,000	3.02%	13.88%
Total Public Works	\$2,498,714	\$2,774,300	\$2,507,900	-9.60%	100.00%

Community Development

Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent Of Total
Community development	\$ 98,527	\$ 114,100	\$ 119,100	4.38%	32.09%
Leisure services	128,637	150,700	153,100	1.59%	41.26%
Code administration	133,702	156,800	98,900	-36.93%	26.65%
Total Community Development	\$ 360,866	\$ 421,600	\$ 371,100	-11.98%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2010 through the 2014 budget.



The trends listed above show fluctuating spending in general government and community development with steady increases in public safety and public works, except for 2014. In 2014, former union employees will begin to pay 50% of their pension contributions which is contributing to lower spending in public works. Also, a drastically lower contract for garbage and recycling have lowered public works spending in 2014.

Over the past five years, the general government and community development have seen fluctuations with spending levels due to elimination of positions and large contracts (i.e. contracting the comp plan).

The village contracts for police and rescue services but maintains its own fire department. The contracts for police has increased ranging from 2%-4% during the past 5 years while the rescue contract has started to decrease slightly. The fire department began a paid-on-call service in 2013.

Public works had noted steady increases since 2009 due to increases in a for refuse and recycling; however, the new contract starting in 2014 has a large decrease creating lower spending overall in public works. No new positions have been added to public works during the past five years while service levels have remained the same.

GENERAL GOVERNMENT

VILLAGE BOARD

MISSION Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

GOALS

- Enact legislation to protect the health, safety and general welfare of the community.
- Strengthen the economy and protect the environment.
- Supply employees with equipment needed to provide services to the community.
- Work with overlying taxing authorities, school districts and neighboring municipalities.

ACCOMPLISHMENTS

- 2013 April elections resulted in two new board members. The board approved a new Strategic Plan in 2013. Hired a consultant to perform a wage and benefits survey and created a new salary/wage schedule.
- 2012 April elections resulted in no changes to the board member composition. The board approved the update of the comprehensive plan. Members attended several League of Wisconsin Municipality events.
- 2011 The board successfully hired a new administrator after completing the hiring process. April elections resulted in no change to the board. Maintained the tax rate for 2011 the same as in 2010.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Conferences	\$ 385	\$ 2,000	\$ 2,000	2.93%
Dues		-	-	0.00%
Supplies	1,267	2,500	2,500	3.67%
Supplies - "Go Green" Committee	83	500	-	0.00%
Employee Benefits	4,384	4,400	4,600	6.74%
Salaries	57,300	57,600	59,100	86.66%
Totals	\$ 63,419	\$ 67,000	\$ 68,200	100.00%

PERSONNEL

2012 Positions Authorized	2013 Positions Authorized	2014 Positions Authorized
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Village President	1	1	1
Village Trustees	8	8	8

*Note: Each Board Member serves on a part-time basis. Trustees are elected by wards; president is elected at large.
Each Trustee serves a two year term and the President a three year term. One-half of trustees are elected each April.*

2014 BUDGET HIGHLIGHTS

Reduced Go Green Committee budget by \$500 as the committee was disbanded. Increased board member salaries and benefits by \$1,700, the first increase since 1999.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$66,379	\$70,569	\$71,373	\$63,419	\$67,000	\$68,200
Percentage Change	6.31%	1.14%	-11.14%	5.65%	1.79%

GENERAL GOVERNMENT

MUNICIPAL COURT AND VILLAGE ATTORNEY

MISSIONS

Municipal Court's mission is to provide judgment in cases involving violation of Village ordinances.

Village Attorney's mission is to provide legal advice to Village Board, Administrator and other Village officials as well as acting as prosecutor of violations of Village ordinances.

GOALS

Municipal Court

Hear all cases coming before court in a timely and professional manner.

Maintain records of ordinance violations, verdicts rendered and collection of fines.

Village Attorney

Continue excellent working relationship with Village staff and board.

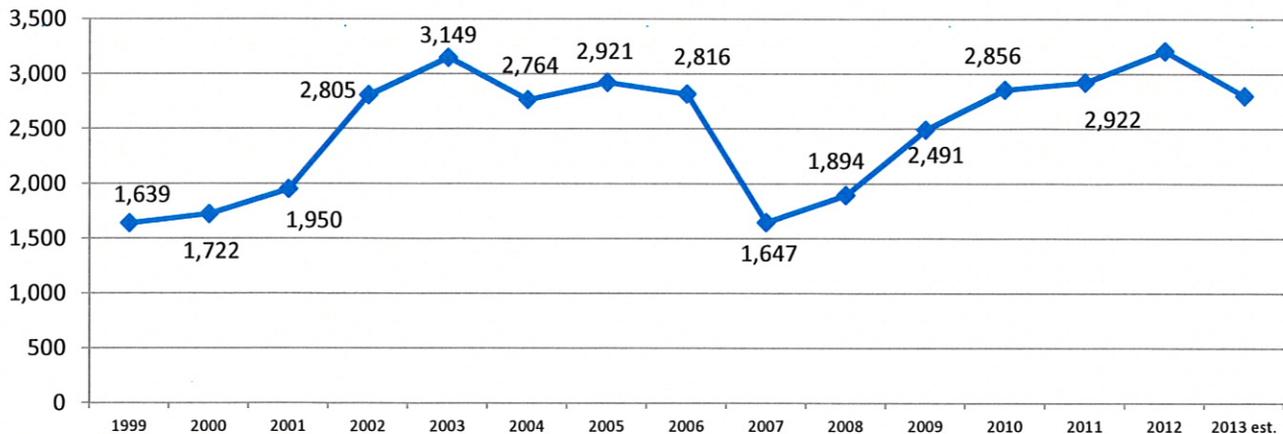
ACCOMPLISHMENTS

2011-2013 Court is in session the first four Tuesday evenings of each month. The court met an estimated 48 times each year.

PROGRAM MEASURES

	2011 Results	2012 Estimate	2013 Budget
Total Number of Citations Written (estimates) <i>(Approximately 1/3 of citations appear in court)</i>	2,900	3,000	3,100
Total Revenues from Fines & Forfeitures	\$207,002	\$209,000	\$235,700
Total Department Expenditures	\$175,826	\$159,200	\$163,500
Total Court Related Expenditures (excl. some attorney fees)	\$140,826	\$111,700	\$116,000
Total Population	17,399	17,728	18,166
Citations Per 1,000 of population	167	169	171
Cases Per 1,000 of population	56	56	57
Average Revenue Per Citation Issued	\$71	\$70	\$76

Number of Citations Issued by Year



PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Attorneys Contracted	\$ 47,103	\$ 37,500	\$ 37,500	22.94%
Attorney-court related work	29,983	20,000	20,000	12.23%
Contracted services	12,328	13,000	13,000	7.95%
Telephone	275	400	400	0.24%
Workshops & Conferences	1,689	1,600	1,600	0.98%
Dues	765	700	700	0.43%
Supplies	3,050	1,800	1,800	1.10%
Employee Benefits	23,411	26,100	23,300	14.25%
Salaries and wages	57,222	58,100	65,200	39.88%
Totals	\$ 175,826	\$ 159,200	\$ 163,500	100.00%

PERSONNEL

2012 Positions Authorized	2013 Positions Authorized	2014 Positions Authorized
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Village Attorney (contracted with local attorney - not an employee)

Judge (Part-time Elected) 1 1 1

Court Clerk (FTE equivalent) 1 1 1

Note: Village attorney is contracted and not an employee. Judge is elected at large and court clerk is appointed.

2014 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$4,300. The current union contract terminates on 12/31/13 and all union employees will be paying 1/2 of Wisconsin Retirement System contributions which will lower employee benefits; however, the court clerk will be increased by 6% based on a recent salary survey and the judge's salary was increased \$4,250 which was the first increase since 1999.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$152,780	\$162,980	\$163,294	\$175,826	\$159,200	\$163,500
Percentage Change	6.68%	0.19%	7.67%	-9.46%	2.70%

GENERAL GOVERNMENT

ADMINISTRATOR

MISSIONS Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

GOALS Maintain a strong financial position; recruit and maintain a well-trained, competent workforce; create a unique community identity; provide a safe and secure community; and create and enhance collaborative partnerships with stakeholders and neighboring communities.

ACCOMPLISHMENTS

- 2013 Completed the community survey. Completed the Strategic Plan for the village. Updated the Personnel Policy.
- 2012 Completed the negotiations with Vanderveest Harley-Davidson on a TIF incentive package for the new development. Created TIF #7 near the quarry property and county highway shop to allow for future redevelopment. Completed development agreement with Fusion Integrated Design to allow for land purchases and loan. Obtained a new 3-year contract with the county to provide police services to Howard.
- 2011 New Administrator, Paul Evert began work on 9/6/11. Completed 2012 operating budget on November 28 with no increase in the tax mill rate.

PROGRAM MEASURES	2009	2010	2011	Wisc. Population 16,000-19,500 2010 Ranking
G.O. Bond rating	AA	AA	AA	
Tax rate	\$3.31	\$3.31	\$3.31	
Tax levy per capita	\$265.92	\$252.00	\$257.00	1st
Net basic spending per capita	\$257.31	\$267.20	\$269.00	1st
Net police spending per capita	\$78.71	\$80.51	\$81.00	1st
Debt per capita	\$194.67	\$202.22	\$248.28	1st
Percent of tax dollars	18.1%	17.6%	18.3%	

PROGRAM EXPENDITURES	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 16,699	\$ 5,000	\$ 20,000	8.44%
Telephone	2,460	2,400	2,400	1.01%
Repairs, maintenance & fuel	949	1,500	1,500	0.63%
Workshops	1,244	2,000	2,000	0.84%
Dues & subscriptions	3,939	1,000	1,000	0.42%
Supplies & other expenditures	4,040	5,000	5,000	2.11%
Budget salary/wage increases	-	-	60,000	25.31%
Benefits	32,955	37,000	36,800	15.52%
Salaries	104,592	104,500	108,400	45.72%
Totals	\$ 166,878	\$ 158,400	\$ 237,100	100.00%

PERSONNEL

2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator/Clerk	0.7	0.7	0.7
Asst. to Administrator/PIO	0.7	0.7	0.7

2014 Administrator Budget Analysis:

Increased salaries and benefits a total of \$3,700 in order to increase the Admin Asst/PIO's salary per the recent salary survey. Added a new line item for all of the General Fund salary/wage increases in 2014; the Administrator will have discretion on how this increase will be distributed through a Pay for Performance system. Increased contracted services by \$15,000 to allow for updating village website.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$200,472	\$216,364	\$148,146	\$166,878	\$158,400	\$237,100
Percentage Change	7.93%	-31.53%	12.64%	-5.08%	49.68%

GENERAL GOVERNMENT

ELECTIONS

MISSION To administer elections (federal, state and local), tally and report results directly to appropriate agencies in a timely and efficient manner.

GOALS Accurately count all votes made in accordance with federal and state laws. Register all eligible Howard voters upon their request utilizing statewide voter registration system. Work with county clerk to properly post notices of scheduled elections and equipment testing.

ACCOMPLISHMENTS

- 2013 Held two spring elections and reported results by 8:40pm. Continued training of chief inspectors for one hour prior to each election.
- 2012 Held one spring election, two recall elections and two fall elections; reported results by 8:50pm. Continued training of chief inspectors and held two training sessions for all election officials.
- 2011 Held 2 spring elections and one summer recall election; reported results by 8:40pm. Continued training of chief inspectors. Obtained additional training of staff through a Brown County training session.

PROGRAM MEASURES

Quantitative Performance Measures	2011 Results	2012 Results	2013 Results
Total Elections	3	5	2
Total Votes for all Elections	8,527	27,778	2,761
Total Number of Absentee Ballots Processed	1,418	6,013	665
Total Number of Voters Registering	403	3,106	65
Total Registered Voters	12,184	13,045	13,110
Total Expenditures for Elections	\$ 15,323	\$ 49,542	\$ 5,800
Average Number of Voters per Election	2,842	5,556	1,381
Percentage of Average Voter Turnout per Election	23.33%	42.59%	10.53%
Average Cost per Election	\$ 5,108	\$ 9,908	\$ 2,900

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 4,591	\$ 2,800	\$ 4,500	13.68%
Supplies & wages	42,047	3,000	5,000	15.20%
Employee benefits	206	3,000	1,700	5.17%
Wages	2,698	8,600	21,700	65.96%
Totals	\$ 49,542	\$ 17,400	\$ 32,900	100.00%

PERSONNEL There are approximately 70 appointed election workers but not all work each election. All election workers are part-time employees.

2014 BUDGET HIGHLIGHTS

There are four elections scheduled in 2014 compared with two scheduled in 2013. Costs are expected to increase in 2014 as a result of more elections scheduled. Generally, budgeted amounts mirror the costs associated with the election cycle of two elections one year and four elections the next (exception in 2012 with the addition of two, non-scheduled recall elections). Reallocated wages and benefits from the supplies and wages account in 2013.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$9,472	\$21,723	\$15,323	\$49,542	\$17,400	\$32,900
Percentage Change	129.34%	-29.46%	223.32%	-64.88%	89.08%

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES

MISSION Maintain a strong financial position without issuing new tax supported debt.
 Provide accurate, timely financial reports to the elected officials.
 Provide the finance, treasurer and clerk functions of the village.

GOALS Continue to prepare CAFR and budget documents to meet GFOA Certificate of Achievement and Distinguished Budget Awards programs requirements. Collect property taxes in the most efficient manner utilizing the county treasurer and in-house collections. Maximize investment opportunities without sacrificing safety. Issue all licenses for qualified, approved applicants.

ACCOMPLISHMENTS

2013 - 2011 Received the GFOA's award for excellence in financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the village board for review and budgetary controls. Posted CAFR and budget on website.

PROGRAM MEASURES

Performance Measures	2007	2008	2009	2010	2011	2012	2013 thru Sep
Total Net Property Taxes Levied	\$22,707,702	\$22,684,361	\$24,928,799	\$25,736,124	\$25,736,124	\$26,141,328	\$26,641,105
Total Taxes Collected During the Year	\$22,692,084	\$22,680,708	\$24,924,296	\$25,731,926	\$25,731,926	\$26,106,078	\$26,633,767
Personal Property Taxes, included in levy	\$718,314	\$718,314	\$740,261	\$765,363	\$765,363	\$709,691	\$725,263
Percentage Collected	99.93%	99.98%	99.98%	99.98%	99.98%	99.87%	99.97%
Number of Personal Property Accounts	663	587	593	566	601	548	533
Number of Personal Property Uncollected	25	39	43	39	39	51	30
Amount of the Uncollected Accounts	\$15,618	\$3,653	\$4,503	\$4,198	\$4,198	\$35,250	\$7,338
Percent of Uncollected Total Net Property Tax Levies	0.07%	0.02%	0.02%	0.02%	0.02%	0.13%	0.03%
Percent of Uncollected Personal Property Accounts	3.77%	6.64%	7.25%	6.89%	6.49%	9.31%	5.63%
Licenses Issued:							
Liquor	52	54	61	52	52	58	56
Operators	191	233	176	220	220	250	154
Dog & cat	1,042	1,070	1,120	1,086	1,086	982	1,012
Weights and measures	30	31	33	33	33	34	38
Peddlers permits	15	5	23	8	8	30	8
Number of checks issued	2,996	3,235	3,235	2,982	2,982	2,756	2,008
Number of customers assisted at front counter:							
Water bill receipting	Information for prior years is not available.		4,990	7,555	6,962		
Penalties received			839	1,467	1,357		
Recreation programs sign-up	Began customer count on June 1, 2009.		745	951	638		
Building permit issues	Items reported in 2012 are for the months of January through August.		526	899	611		
Park rentals			161	252	203		
All others			1,535	3,370	2,564		
Total			8,796	14,494	12,335	0	0
Average number per day			59	58	49	0	0

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Professional Services - audit	\$ 6,475	\$ 11,500	\$ 11,500	4.99%
Contracted Services	17,730	12,000	12,000	5.21%
Telephone	2,771	3,400	3,000	1.30%
Workshops and Conferences	755	1,500	1,500	0.65%
Public notices, due & subscriptions	19,098	12,000	11,700	5.08%
Supplies and other expenses	43,063	35,000	28,000	12.16%
Employee Benefits	39,379	43,600	40,100	17.41%
Wages and salaries	116,903	117,300	122,500	53.19%
Totals	\$ 246,174	\$ 236,300	\$ 230,300	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Administrative Assistants (2)	1.50	1.50	1.20
Accounting intern (part-time position)	0	0	0.25

2014 Administrative Service Budget Analysis:

Increased employee benefits, wages and salaries by \$1,700 which a result of netting savings from union employees paying 50% of pension and hiring a summer accounting intern. Decreased public notices by \$300 and supplies by \$7,000 based on recent historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$221,521	\$232,111	\$204,772	\$246,174	\$236,300	\$230,300
Percentage Change	4.78%	-11.78%	20.22%	-4.01%	-2.54%

GENERAL GOVERNMENT

ADMINISTRATION - ASSESSMENT OF PROPERTY

MISSION Maintain a strong financial position and create a unique community identity by providing assessment services.

GOALS To annually review and update assessment roll for new improvements constructed and prepare a revaluation once every third year in order to maintain the ratio of assessed to equalized valuation within a range of 90-110%. Prepare assessment notices for all properties with valuation changes. Defend assessments at the Board of Review. Prepare all state mandated reports related to the assessment process. Respond to all property owner requests for review of assessments.

ACCOMPLISHMENTS

- 2013 Board of Review met and adjourned on May 15, 2013. Held mandatory open book session on May 1, 2013.
- 2012 Board of Review met first on May 16, 2012 then adjourned to July 23, 2012. Held mandatory open book session on May 7, 2012.
- 2011 Adjourned Board of Review on May 18, 2011. Held mandatory open book session on May 6, 2011. State manufacturing department informed village of omitted taxes to be collected from a business in Howard.

PROGRAM MEASURES

	2011 Results	2012 Results	2013 Estimates
Total Assessable Parcels	6,657	6,631	6,633
Total Number of Parcels with new improvements	42	30	48
Total Parcels Revalued	520	443	410
Total Personal Property Accounts	601	548	533
Total Properties Valued by Assessor	1,121	991	943
Assessed to Equalized Percentage	105.49%	107.72%	105.99%

"Assessed value" and "Equalized value" are terms which are both explained in the glossary. The "Assessed to Equalized Percentage" in the table above is referring to the percentage derived when one takes the total assessed value of all property in the Village and divide that amount by the total equalized value in the Village.

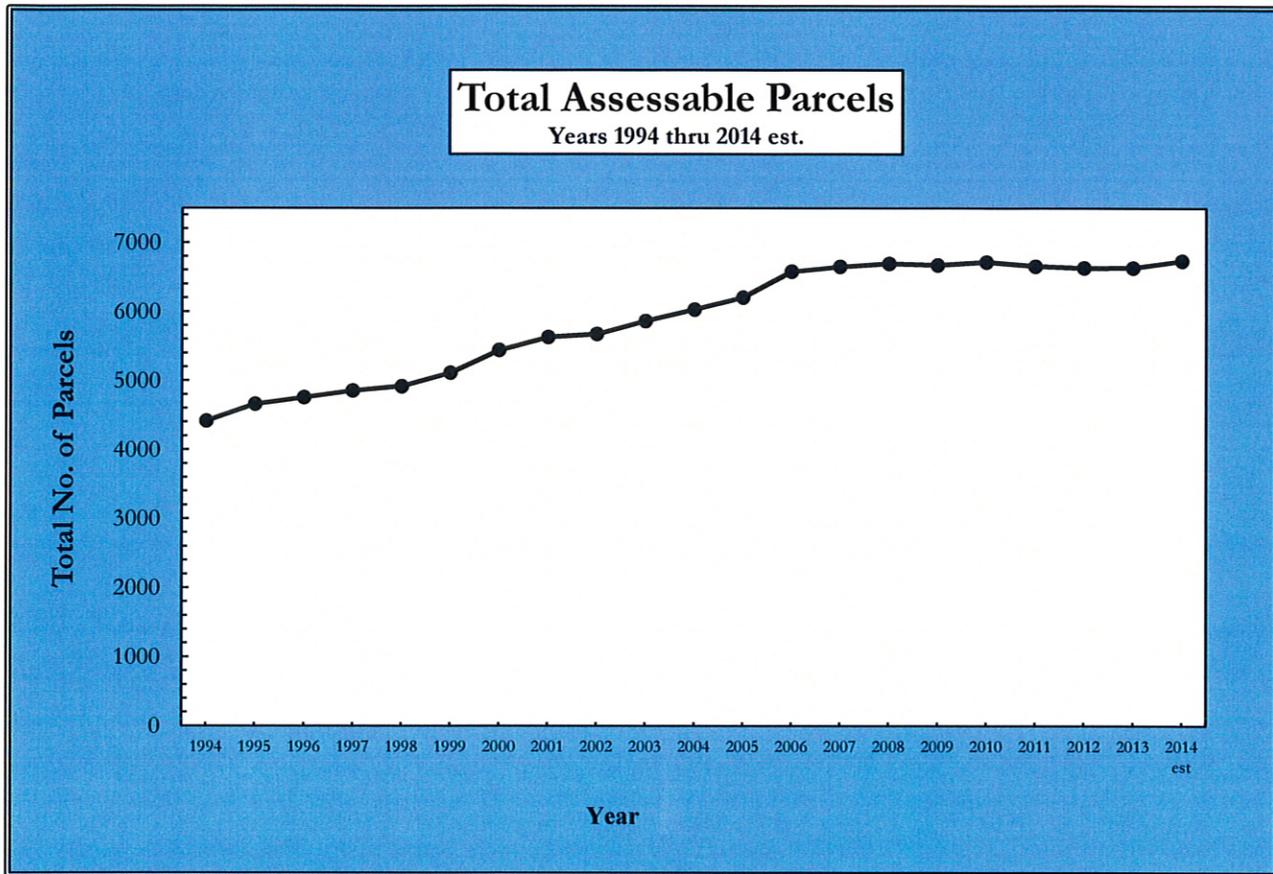
PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Professional Services	\$ 54,875	\$ 45,000	\$ 47,500	100.00%
Totals	\$ 54,875	\$ 45,000	\$ 47,500	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2014 BUDGET HIGHLIGHTS

The board approved a new 5-year contract for assessment services beginning in 2014. The contract increased in budget by \$2,500.



Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$50,265	\$44,417	\$44,362	\$54,875	\$45,000	\$47,500
Percentage Change	-11.63%	-0.12%	23.70%	-18.00%	5.56%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure by maintaining the village hall and public safety facilities.

GOALS Maintain contracts for cleaning services and for HVAC services. Annually paint, wax and perform other repairs of the facilities utilizing public works staff. Periodically contract for carpet cleanings and other needed maintenance issues.

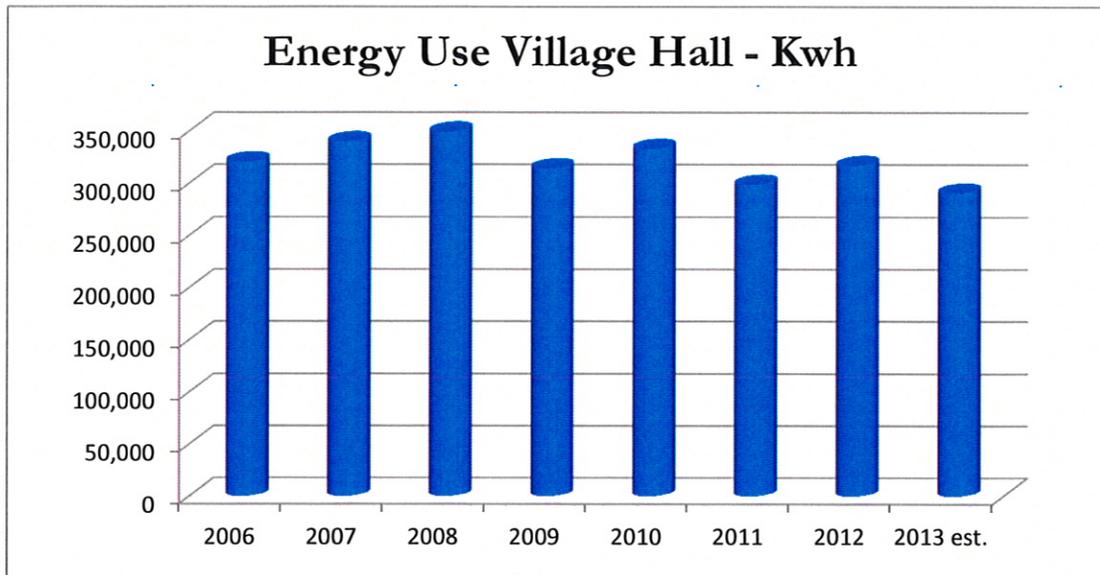
ACCOMPLISHMENTS

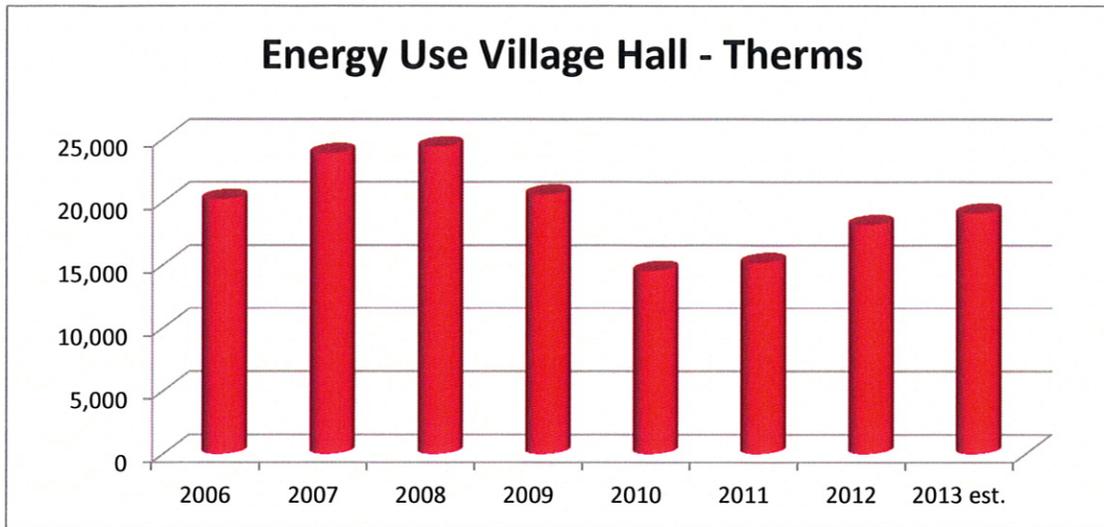
- 2013 Worked with Focus on Energy to install new lights and new boilers and receive grants for these projects.
- 2012 Purchased two new energy misers for vending machines to reduce energy use. Working with a local vendor on designing boiler replacements; obtained a \$25,000 grand from Focus on Energy for this purchase.
- 2006-2013 See data on energy use at bottom of this page and on following page.

PROGRAM MEASURES

Years	Kilowatt Hours	Therms
2006	320,240	20,150
2007	339,520	23,791
2008	348,960	24,319
2009	313,920	20,522
2010	332,560	14,470
2011	298,320	15,100
2012	316,640	18,115
2013 est.	290,240	19,030

(See graph below and on following page for the chart above.)





PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 18,306	\$ 16,800	\$ 16,800	25.15%
Utilities	22,416	21,000	23,000	34.43%
Repairs and Maintenance	18,679	20,000	20,000	29.94%
Supplies	5,621	7,000	7,000	10.48%
Totals	\$ 65,022	\$ 64,800	\$ 66,800	100.00%

Personnel:

The village contracts for janitorial services and HVAC maintenance.

2014 BUDGET HIGHLIGHTS

Increased utilities by \$2,000 based on historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$57,017	\$51,707	\$87,419	\$65,022	\$64,800	\$66,800
Percentage Change	-9.31%	69.07%	-25.62%	-0.34%	3.09%

GENERAL GOVERNMENT

ADMINISTRATION - BOARD OF APPEALS

MISSION To provide a safe community and create a unique community identity through hearing all appeals from applicants for zoning related issues.

GOALS Meet as often as necessary in order to timely hear all cases and make decisions based on facts. Prepare proper notices of hearings and allow for adequate due process of such hearings. Post hearings as required by law and hold hearings as scheduled.

ACCOMPLISHMENTS

Performance Measures	2011 Results	2012 Results	2013 Results thru 9/30/13
Number of Applications for Appeals/Variances	5	2	1
Number of Approvals	3	1	1
Number of Denials	2	1	0
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Employee Benefits	\$ 28	\$ 50	\$ 50	10.00%
Wages	360	400	450	90.00%
Totals	\$ 388	\$ 450	\$ 500	100.00%

PERSONNEL 5 part-time members, 2 alternates, each budget year

2014 BUDGET HIGHLIGHTS

Increased the budget by \$50 to allow for rounding the department to nearest \$100.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$172	\$172	\$366	\$388	\$450	\$500
Percentage Change	0.00%	112.79%	6.01%	15.98%	11.11%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY AND LIABILITY INSURANCE

MISSION To help maintain a strong financial position by providing property, general liability, police professional, automotive, workers compensation, public officials and other types of insurance in order to protect the assets of the village.

GOALS Improve or maintain loss results from previous year.
 Minimize risk of loss using the most cost/beneficial means of educating and training.
 Internally review loss information on a quarterly basis.

ACCOMPLISHMENTS

	Workers Compensation		Liability Losses		Property Claims
	Number	Dollar Amount	Number	Dollar Amount	Number - Dollar
2004	9	\$16,826	10	\$22,739	Not available
2005	16	\$21,625	11	\$16,173	3 - \$6,260
2006	13	\$13,160	6	\$8,940	3 - \$8,747
2007	10	\$57,303	2	\$892	7 - \$12,450
2008	10	\$2,493	9	\$8,423	6 - \$7,097
2009	10	\$36,617	6	\$16,796	5 - \$8,000
2010	14	\$40,048	6	\$66,104	0
2011	16	\$75,502	13	\$166,456	3 - \$286,735
2012	16	\$76,592	10	\$34,923	1 - \$23,890
2013 Estimate	9	\$9,200	18	\$65,500	1 - \$3,100

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Insurance Deductible	\$ (250)	\$ 2,000	\$ 2,000	1.69%
Property Insurance	27,640	30,000	35,000	29.66%
General Liability & Umbrella	13,779	10,000	14,200	12.03%
Crime insurance	234	800	300	0.25%
Worker's Compensation	24,250	34,000	50,000	42.37%
Vehicles	18,828	15,500	16,000	13.56%
Bonds for Public Officials	40	500	500	0.42%
Totals	\$ 84,521	\$ 92,800	\$ 118,000	100.00%

2014 BUDGET HIGHLIGHTS

The village has experienced a high insurance claims in the past five years that are driving up insurance premiums. The 2014 premiums are increasing due to loss history and workers compensation experience mod is

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$132,949	\$93,218	\$93,894	\$84,521	\$92,800	\$118,000
Percentage Change	-29.88%	0.73%	-9.98%	9.80%	27.16%

GENERAL GOVERNMENT

ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

MISSION Maintain a strong financial position by providing contingencies for possible uncollectible accounts in 2014.

GOALS To minimize the use of these funds by increasing collection efforts.

ACCOMPLISHMENTS

Each year, actual expenditures have remained lower than the budgeted amount.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	2,683	5,000	5,000	100.00%
Uncollectible Accounts	-	-	-	0.00%
Totals	\$ 2,683	\$ 5,000	\$ 5,000	100.00%

2014 BUDGET HIGHLIGHTS

No changes are being made to the 2014 budget document.

Department Total Expenditures by Year:

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
	\$3,653	\$18,642	\$5,312	\$2,683	\$5,000	\$5,000
Percentage Change		410.32%	-71.51%	-49.49%	86.36%	0.00%

PUBLIC SAFETY

HEALTH AND HUMAN SERVICES

MISSION To provide a safe and secure community by providing animal control services to pick up strays and wild animals.

GOALS Have animal control officer continue to be available and work with village staff in order to minimize animal control problems.
 Timely response to all complaints regarding animal control.
 At least annually, report to the board activity within the department.
 Continue efforts toward full compliance with licensing of dogs.

ACCOMPLISHMENTS

Performance Measures	2011 Results	2012 Results	2013 Estimates
Number of Responses to Animal Control Calls:			
Administrative/daytime hours	521	575	600
Evening or Night Calls	24	25	25
Animal Control Costs	\$22,031	\$22,600	\$22,600
Dog Licenses and Pickup Fee Revenue	\$7,280	\$7,346	\$8,300
Net Cost of Department	\$14,751	\$15,254	\$14,300

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Telephone	\$ -	\$ 400	\$ 400	1.77%
Supplies	9,460	8,000	8,000	35.40%
Employee Benefits	1,420	2,200	1,800	7.96%
Wages	11,151	12,000	12,400	54.87%
Nutrition Program	-	3,000	-	0.00%
Totals	\$ 22,031	\$ 25,600	\$ 22,600	100.00%

PERSONNEL . 1 part-time animal control officer, for all budget years presented

2014 BUDGET HIGHLIGHTS

Removed the nutrition program funding as this program has not incurred any costs for several years (the program covered the village's share of Meals on Wheels).

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$24,918	\$23,411	\$20,271	\$22,031	\$25,600	\$22,600
Percentage Change	-6.05%	-13.41%	8.68%	16.20%	-11.72%

PUBLIC SAFETY

POLICE

MISSION To provide a safe and secure community for residents, businesses, employees and visitors.

GOALS

- Enforce all state, county and village laws relevant to criminal codes, traffic control and parking enforcement on a 24 hour basis.
- Develop proactive neighborhood policing and traffic patrols.
- Serve warrants, petitions and legal documents as needed.
- Work with court officials in prosecuting cases.
- Utilize the S.A.R.A. model and GIS mapping of problem areas.
- Target accident areas and promote responsible alcohol sales and consumption by meeting with Tavern League members.

ACCOMPLISHMENTS

Year	Citations Issued	Warnings Issued	Defects	Totals
2013				
2012 *	3,000	1,100	100	4,200
2011 *	2,900	1,100	100	4,100
2010	2,856	1,551	98	4,505
2009	2,491	1,438	119	4,048
2008	1,894	817	159	2,870
2007	1,647	534	83	2,264
2006	2,816	716	123	3,655
2005	2,921	714	110	3,745
2004	2,764	902	159	3,825
2003	3,149	1,037	222	4,408
2002	2,805	1,041	295	4,141
2001	1,950	1,501	493	3,944
2000	1,722	1,068	373	3,163

* - estimates used as the county changed reporting systems and staff is now awaiting on arrival of the data at the time of printing.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 1,379,800	\$ 1,397,400	\$ 1,528,600	92.68%
Telephone	3,061	3,900	3,000	0.18%
Utilities	6,409	7,500	6,500	0.39%
Repairs, Maintenance and Fuel	67,233	69,000	68,000	4.12%
Supplies	4,754	6,000	5,000	0.30%
Employee Benefits	4,435	2,700	4,400	0.27%
Wages (Crossing Guards)	30,153	33,900	33,900	2.06%
Totals	\$ 1,495,845	\$ 1,520,400	\$ 1,649,400	100.00%

Police Department - Continued

Contracted Personnel: Contracted with Brown County for 360 hours of police protection each week (five, 8-hour shifts per day) plus two, 40 hour community police officers. See following page for number of crossing guards hired each year.

PERSONNEL	2012	2013	2014
Part-time crossing guards	10	10	10

2014 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will increase by 2.0% based on an existing contract plus another \$103,200 to add one DEO position.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$1,356,493	\$1,386,891	\$1,436,792	\$1,495,845	\$1,520,400	\$1,649,400
Percentage Change	2.24%	3.60%	4.11%	1.64%	8.48%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION To provide safe community for residents, businesses, employees and visitors.

GOALS

- Provide sufficient training to fire department staff of 45.
- Respond to all emergency requests received by the department in a timely manner.
- Provide inspections services to all village businesses twice a year.
- Maintain fully functioning fire equipment and apparatus.
- Maintain an ISO rating of 3.

ACCOMPLISHMENTS

Budgeted Performance Measure	2006	2007	2008	2009	2010	2011	2012	2013 estimate
Total Inspections	2,047	2,120	2,120	2,200	2,372	2,452	2,493	2,500
Total Emergency Calls	37	35	63	78	99	104	156	180
Total Population	15,755	15,830	15,965	16,110	17,399	17,728	18,166	18,348
Total Number of Occupancies Inspected	1,024	1,060	1,060	1,100	1,186	1,150	1,165	1,169
Per capita spending	\$22.77	\$23.01	\$22.90	\$22.83	\$28.19	\$27.53	\$27.78	\$31.51
Total Cost of Emergency Calls	\$358,739	\$364,246	\$365,583	\$367,841	\$ 490,427	\$ 488,140	\$ 504,641	\$ 578,100
Total Emergency Calls Per 1000 Population	2.3	2.2	3.9	4.8	5.7	5.9	8.6	9.8
Total Cost Per Emergency Call	\$9,696	\$10,407	\$5,803	\$4,716	\$4,954	\$4,694	\$3,235	\$3,212

Response Time Results		
Years	Total Calls	Response Time
1998	130	5:50 minutes
1999	120	5:38 minutes
2000	165	6:58 minutes
2001	117	5:42 minutes
2002	128	5:14 minutes
2003	163	5:46 minutes
2004	135	6:08 minutes
2005	165	6:10 minutes
2006	172	6:01 minutes
2007	199	6:05 minutes
2008	213	7:02 minutes
2009	261	7:42 minutes
2010	258	8:10 minutes
2011	274	8:01 minutes
2012	332	7:37 minutes
2013	306 thru 9/30/13	7:35 minutes

Please note that total calls in the table above includes false alarms; total emergency calls in the budget performance measures table above includes calls that required fire department emergency services such as a fire call or a vehicular accident.

PROGRAM EXPENDITURES	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Telephone	\$ 3,637	\$ 4,000	\$ 4,000	0.41%
Utilities	19,501	22,000	20,000	2.05%
Public Fire Protection	397,000	310,000	310,000	31.85%
Repairs, Maintenance and Fuel	42,029	30,000	40,000	4.11%
Workshops and Conferences	10,082	12,000	10,000	1.03%
Supplies	36,245	40,000	38,000	3.90%
Employee Benefits	66,129	69,500	89,300	9.17%
Salary and Wages	327,018	400,600	462,000	47.47%
Totals	\$ 901,641	\$ 888,100	\$ 973,300	0.00%

PERSONNEL	2012	2013	2014
Fire chief	1	1	1
Fire captain	1	1	1
Fire fighter (full-time)	0	0	1
Paid on call, inspectors (part-time)	42	42	42

2014 Fire Dept. Budget Analysis:

Increased wages and benefits by \$81,200 primarily to allow for funding one full-time fire fighter in 2014 but also added funding for fire captain and lieutenants. Decreased utilities by \$2,000, workshops by \$2,000 and supplies by \$2,000 based on historical trends. Increased repairs by \$10,000 based on historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$762,583	\$887,428	\$885,140	\$901,641	\$888,100	\$973,300
Percentage Change	16.37%	-0.26%	1.86%	-1.50%	9.59%

PUBLIC SAFETY

RESCUE SERVICES

MISSION To provide a safe community for residents, businesses, employees and visitors by providing rescue and emergency medical services through utilization of 911 services.

GOALS Maintain full-time paramedic services.
 Offer training services to fire department personnel and to the residents of Howard.
 Enhance public safety by using infrared capabilities of the helicopter.
 Expand and promote the AED (automatic external defibrillator) in the community.
 Develop and implement training programs and exercises for fire personnel.
 Attend the fire department open house and assist in public training and awareness.
 Train police on use of helicopter infrared system.

ACCOMPLISHMENTS

PERFORMANCE MEASUREMENT		
	Total Calls, No. transported	Response Time
2012 thru 9/30/13	690, 517	4.70 minutes
2012	879, 635	4.90 minutes
2011	833, 675	4.60 minutes
2010	724, n/a	4.60 minutes
2009	602, n/a	4.60 minutes
2008	595, n/a	4.30 minutes
2007	664, n/a	4.40 minutes
2006	493, n/a	4.52 minutes
2005	629, n/a	4.60 minutes
2004	606, n/a	4.51 minutes

n/a = not available

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 171,304	\$ 171,400	\$ 169,200	95.81%
Utilities	5,423	7,500	6,000	4.19%
Totals	\$ 176,727	\$ 178,900	\$ 175,200	100.00%

PERSONNEL

Contract with County Rescue

2013 Rescue Budget Analysis:

Decreased contracted services by \$2,200 in accordanced with the existing contract with County Rescue. Also, decrease utilities by \$1,500 based on recent historical trends.

Department Total Expenditures by Year:

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
	\$164,578	\$168,461	\$172,877	\$176,727	\$178,900	\$175,200
Percentage Change		2.36%	2.62%	2.23%	1.23%	-2.07%

PUBLIC WORKS

ADMINISTRATION

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure. Maintain a workforce of well-trained, competent employees.

GOALS Continue to provide cost effective public works services to the residents of Howard.
To monitor, evaluate and review the services and personnel provided by the department.
Provide information to the public through email, web postings, mailings, newsletters, door hangers, phone or other available resources.

ACCOMPLISHMENTS

- 2013 Updated the capital equipment replacement plan. With the assistance of our insurance carrier, began several training programs designed to reduce workplace accidents.
- 2012 Developed a new capital equipment replacement plan.
- 2011 Began implementation of cross connection program. Completed a traffic sign replacement program for all signs within the village.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 3,842	\$ 4,500	\$ 4,500	6.17%
Telephone	-	-	1,000	1.37%
Workshops and conferences	426	1,000	1,000	1.37%
Dues & subscriptions	4,619	800	800	1.10%
Supplies	6,064	7,000	6,000	8.23%
Employee Benefits	9,482	10,700	10,400	14.27%
Salaries and wages	37,714	48,000	49,200	67.49%
Totals	\$ 62,147	\$ 72,000	\$ 72,900	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Public Works Director	.4	.4	.4
Administrative assistant	0.4	0.2	0.2

2014 BUDGET HIGHLIGHTS

Increased salaries and benefits by a net amount of \$900 based on the new salary schedule adopted by the village board in 2013.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$88,468	\$98,860	\$82,384	\$62,147	\$72,000	\$72,900
Percentage Change	11.75%	-16.67%	-24.56%	15.85%	1.25%

PUBLIC WORKS

STREETS AND STREET LIGHTS

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure.

GOALS Provide a safe and functional transportation system.
 Maintain, evaluate and upgrade (as needed) streets, signs and street lighting systems.
 Continue to budget for a crack-sealing program.

ACCOMPLISHMENTS

- 2013 Planted 25 trees donated from Green Bay Packers First Downs for Trees program.
- 2012 Riverdale Drive reconstruction was completed. Continued routine street maintenance projects throughout the year. Began to take ownership of street lighting to save energy and cost.
- 2011 Continued working with the state to reconstruct Velp Ave and Riverdale Drive.

Quantitative Performance Measures	2010	2011	2012	2013
No. Street Lights in the Village	1143	1175	1194	1194
No. Traffic Signals	13	11	10	10
No. of Roundabouts	11	11	14	14

PROGRAM EXPENDITURES

Street Department:

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 23,665	\$ 6,000	\$ 10,000	1.32%
Telephone	1,402	3,700	1,400	0.18%
Utilities	1,086	-	-	
Repairs, Maintenance and Fuel	115,462	140,000	140,000	18.42%
Workshops and Conferences	2,256	1,800	1,800	0.24%
Dues and subscriptions	315	500	500	0.07%
Supplies	56,980	66,000	56,000	7.37%
Employee Benefits	163,319	167,000	140,300	18.46%
Salaries and wages	381,758	390,000	410,000	53.95%
Totals	\$ 746,243	\$ 775,000	\$ 760,000	100.00%

Street Lighting:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$283,150	\$298,898	\$296,547	\$312,871	\$375,000	\$330,000
Percentage Change	5.56%	-0.79%	5.50%	19.86%	-12.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Working Foreman	0.65	0.65	0.65
Park Superintendent/Forester	1.00	1.00	1.00
Laborer	3.90	3.90	4.80
GIS Coordinator	0.35	0.35	0.35
Total Full-time positions	5.90	5.90	6.80
Part-time Laborers (4 positions)	0.90	0.90	0.90
Forester intern (3 part-time)	.50	.50	.50
Park maintenance (2 part-time)	.75	.75	.75

2014 BUDGET HIGHLIGHTS

Street Operations:

Decreased employee benefits and wages by \$6,700 based on a more accurate allocation of laborer positions and netting decreases in benefits as former union employees begin to pay 50% of pension contributions. Increased contracted services by \$4,000 based on historical trends.

Street Lights:

Decreased by \$45,000 based on historical trends.

Street Dept. Summary (excludes lighting)

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$683,365	\$702,775	\$767,239	\$746,243	\$775,000	\$760,000
Percentage Change	2.84%	9.17%	-2.74%	3.85%	-1.94%

PUBLIC WORKS

MECHANIC

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure and asset inventory by providing mechanical services to all village departments, auto fleet and equipment.

GOALS Minimize the down time on vehicles by fixing problems and preventative maintenance. Perform as much work "in-house" as possible.
Continue to fabricate tools that will enhance the productivity of the public works department when opportunities are provided.

ACCOMPLISHMENTS

- 2013 Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis.
- 2012 Purchased tire changing equipment to avoid lost staff time and outside vendor cost.
- 2011 Developed maintenance schedule equipment at the Village Green Golf Course. Continued with routine maintenance program.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Repairs and maintenance	\$ 2,010	\$ 1,000	\$ 1,000	0.72%
Workshops and conferences	-	300	300	0.22%
Supplies	11,099	7,000	11,000	7.90%
Employee Benefits	33,177	43,600	37,000	26.56%
Wages	74,964	90,000	90,000	64.61%
Totals	\$ 121,250	\$ 141,900	\$ 139,300	100.00%

PERSONNEL

2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
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Mechanic 1	1.6	1.6	1.6
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2014 BUDGET HIGHLIGHTS

Decreased benefits by \$6,600 as former union employees will now be paying 50% of their pension contributions in 2014. Increased supplies by \$4,000 based on recent historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$117,954	\$118,815	\$114,182	\$121,250	\$141,900	\$139,300
Percentage Change	0.73%	-3.90%	6.19%	17.03%	-1.83%

PUBLIC WORKS

SNOW AND ICE REMOVAL

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure.

GOALS

- Clear snowfall from streets within 12 hours of snow completion.
- Maintain the roads for safe winter driving conditions through timely use of personnel and equipment.
- Continue to maintain snow removal equipment.
- Prioritize collector streets for plowing and rotate priority of residential street plowing duties.

ACCOMPLISHMENTS

2012 Installed new equipment for preventative measures for snow removal on streets.

EVALUATION OF RESULTS				
	2010	2011	2012	2013 estimates
Number of Street Miles	106	106	106	106
Tons of salt purchased	750	1,099	834	1,399
Number of Snow Events	15	18	15	10
Average Cost Per Mile of Street Per Event	\$94.33	\$78.61	\$73.95	\$175.00
Average Cost Per Snow Fall	\$8,469.93	\$8,332.83	\$7,839.07	\$18,550.00

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Repairs, Maintenance and Fuel	\$ 28,581	\$ 38,000	\$ 38,000	20.46%
Supplies	42,626	50,000	50,000	26.93%
Employee Benefits	12,958	30,500	27,500	14.81%
Wages	33,421	67,000	70,200	37.80%
Totals	\$ 117,586	\$ 185,500	\$ 185,700	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Laborer	1.25	1.25	1.25

2014 BUDGET HIGHLIGHTS

Increased wages and benefits by a net \$200 based on historical trends and reduction in benefits due to employees paying 50% of pension in 2014.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$200,991	\$127,049	\$149,991	\$117,586	\$185,500	\$185,700
Percentage Change	-36.79%	18.06%	-21.60%	57.76%	0.11%

PUBLIC WORKS

BUILDING OPERATIONS

MISSION To provide safe, functional, well-maintained and cost-effective infrastructure and asset inventory.

GOALS

- Continue to update facilities with preventative maintenance and daily upkeep.
- Utilize contracted services to maintain the buildings with cleaning, painting and general maintenance as directed by staff.
- Perform daily cleaning and general building maintenance.
- Evaluate the performance of the contracted services and communicate any additional needs or those functions not being performed.

ACCOMPLISHMENTS

- 2013
- 2012 Installed security fencing and made roughing improvements.
- 2011 Continued daily maintenance through contracted services.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$16,242	\$14,600	\$14,600	20.19%
Telephone	5,067	5,500	5,500	7.61%
Utilities	24,274	35,000	30,000	41.49%
Repairs and Maintenance	17,185	16,000	16,000	22.13%
Supplies	3,534	7,500	6,200	8.58%
Totals	\$66,302	\$78,600	\$72,300	100.00%

PERSONNEL The village contracts for janitorial services.

2014 BUDGET HIGHLIGHTS

Reduced utilities by \$5,000 and supplies by \$1,300 based on recent historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$69,541	\$66,173	\$73,395	\$66,302	\$78,600	\$72,300
Percentage Change	-4.84%	10.91%	-9.66%	18.55%	-8.02%

PUBLIC WORKS

SANITATION

MISSION To provide a safe and healthy community by providing sanitation collection services to the residential properties within the village.

GOALS

- Pickup 100% of residential refuse weekly for all residents.
- Continue to monitor services of garbage collection contract.
- Pick up all curbside refuse the day scheduled for collection.
- Continue to provide weekly curbside pickup of refuse unable to fit into containers as special pickups.
- Continue education of public regarding hours of pickup and requirements of containers.
- Track any customer complaints or requests for discussions with contractor.
- Receive daily reports from contractor on garbage pickup.

ACCOMPLISHMENTS

Continue to divert recycling materials from landfills as evidence by the chart below.

Year	Tipping Fees/ton	Tons to Landfill	Tons of Recycling	Total Waste	Percentage of Recycling	Annual Recycling Lbs. Per Person
1994	Not available	3,423	874	4,297	20.33%	158
1995		2,805	1,159	3,964	29.25%	203
1996		2,910	1,247	4,157	29.99%	208
1997		3,139	1,385	4,523	30.61%	223
1998		3,147	1,420	4,567	31.09%	227
1999		3,577	1,387	4,963	27.95%	216
2000	\$ 17.80	3,618	1,472	5,089	28.93%	217
2001	\$ 17.00	3,778	1,652	5,430	30.42%	239
2002	\$ 18.60	3,964	1,221	5,185	23.55%	170
2003	\$ 21.66	4,255	1,080	5,335	20.24%	144
2004	\$ 19.50	4,073	1,112	5,185	21.45%	146
2005	\$ 19.00	3,981	1,164	5,145	22.62%	150
2006	\$ 17.50	4,054	1,301	5,355	24.30%	165
2007	\$ 17.50	4,077	1,299	5,376	24.16%	164
2008	\$ 23.10	4,370	1,195	5,565	21.47%	150
2009	\$ 30.00	4,075	1,440	5,515	26.11%	179
2010	\$ 37.10	4,234	1,520	5,754	26.42%	184
2011	\$ 37.10	3,986	1,336	5,322	25.10%	162
2012	\$ 40.00	4,215	1,434	5,649	25.39%	158
2013 est.	\$ 40.50	4,266	1,426	5,692	25.05%	155
Totals		46,724	16,473	63,195	26.07%	

Yard waste is considered recycling materials but the tonnage is not measured nor included in the table above.

The state mandated curbside recycling in 1994; the village began in October 1994. The state mandates a certain amount of pounds per person in recycling collections to allow a municipality to become eligible for recycling grants which the village has met every year of the program.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted services-curb-side pickup	\$ 283,882	\$ 300,700	\$ 234,700	51.45%
Repairs, maintenance & fuel	9,907	9,300	11,000	2.41%
Tonnage of waste-tipping fees	167,616	165,000	170,000	37.26%
Supplies	8,624	10,000	9,000	1.97%
Employee Benefits	6,202	13,000	8,500	1.86%
Wages	13,814	29,600	23,000	5.04%
Totals	\$ 490,045	\$ 527,600	\$ 456,200	100.00%

PERSONNEL

2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
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Garbage Laborer	0.5	0.5	0.4
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2014 Sanitation Budget Analysis:

Decreased contracted services by \$66,000 based on a proposed new contract for garbage pickup. Decreased wages and benefits by \$11,100 based on fact that all employees must now pay 50% of pension obligations and through a reallocation of wages based on historical trends.

Department Total Expenditures by Year:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$435,961	\$493,478	\$492,625	\$490,045	\$527,600	\$456,200
Percentage Change	13.19%	-0.17%	-0.52%	7.66%	-13.53%

PUBLIC WORKS

RECYCLING

MISSION To provide a safe and healthy community and create a unique community identity by providing curbside recycling collection services for all residents of the village.

GOALS

- Continue to provide biweekly curbside pickup of recycling materials.
- Provide public with information about recycling services available.
- Provide curbside pickup of yard waste during seasonal periods and provide compost site and wood chip site at public works facility.
- Continue to provide yard waste drop-off site.

ACCOMPLISHMENTS

Continued to qualify for recycling grants based on tonnage per person collected.
See preceding page for quantitative measures on the recycling program.

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 258,308	\$ 278,400	\$ 141,000	98.26%
Supplies & other services	546	2,500	2,500	1.74%
Employee Benefits	9,337	-	-	0.00%
Wages	22,135	-	-	0.00%
Totals	\$ 290,326	\$ 280,900	\$ 143,500	100.00%

PERSONNEL

2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
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Laborer	0.6	0	0
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2014 BUDGET HIGHLIGHTS

Decreased contracted services by \$137,400 based on a proposed contract for recycling services from a new provider.

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$256,513	\$567,786	\$306,362	\$290,326	\$280,900	\$143,500
Percentage Change	121.35%	-46.04%	-5.23%	-3.25%	-48.91%

PUBLIC WORKS

PARK MAINTENANCE

MISSION To provide a safe and secure community for residents, businesses, employees and visitors. To create a unique community identity. To recruit and maintain well-trained, competent workforce.

GOALS Implement and evaluate park maintenance programs.
 Provide parks, facilities, and open space for year-round recreation opportunities at a level consistent with community needs.
 Operate the department in an efficient and economical manner.

ACCOMPLISHMENTS

- 2013 Developed a trail and open air shelter in Mills Center Park. Installed 23 new garden plots at fire station #2. Renovated and installed new docks at Memorial & Deerfield Parks. Replaced baseball diamond fencing at Meadowbrook Park. Installed new sign at AKZO Nobel Park.
- 2012 Superintendent training obtained at Great Lakes Academy Leadership Advancement. Expanded trails to Duck Creek at Howard Dog Park. Installed boardwalk at Disc Golf Course. Installed water source for Community Gardens at Lehner Park. Installed concrete and gazebo at Wayne Williams Park. Repaired fencing at two ball fields in AKZO.
- 2011 Installed an additional parking lot, gates and boardwalk at AKZO Nobel sports complex. Replaced playground surface at Barney Williams Park. Purchased and installed 12 new signs and replaced one existing sign. Installed redesigned hole #15 on disc golf course. Refurbished war memorial plaques at Memorial Park.

Parks & Forestry Performance Measures					
Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Forestry hours by laborers
2013 est.	25	9	246	9,123	1,700
2012	25	9	279	8,927	1,725
2011	25	9	554	8,698	1,296
2010	25	9	267	8,144	1,843
2009	25	9	375	7,919	1,000
2008	25	9	400	7,583	2,000
2007	25	7	375	7,224	2,100
2006	25	7	285	6,888	not available
2005	23	7	420	6,641	" "
2004	23	7	400	6,259	" "
2003	23	7	800	5,898	" "
2002	18	7	600	5,136	" "

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 13,132	\$ 10,000	\$ 10,000	2.87%
Utilities	17,030	20,000	20,000	5.75%
Repairs, maintenance and fuel	70,204	57,000	57,000	16.38%
Supplies and other expenses	39,294	40,000	40,000	11.49%
Employee benefits	41,814	60,000	54,000	15.52%
Salaries and wages	110,470	150,800	167,000	47.99%
Totals	\$ 291,944	\$ 337,800	\$ 348,000	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
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Park Laborer	2	2	2
Total positions	2	2	2

Park Maintenance	1.75	2	2
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(8 part-time in 2012 & 10 in '13 and '14)

2014 BUDGET HIGHLIGHTS

Increased wages and benefits by \$

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$330,670	\$351,190	\$281,062	\$291,944	\$337,800	\$348,000
Percentage Change	6.21%	-19.97%	3.87%	15.71%	3.02%

COMMUNITY DEVELOPMENT

PLANNING AND DEVELOPMENT

MISSION Create a unique community identity with a strong sense of place through development and redevelopment.

GOALS

- Encourage the use of programs for promotion of industrial and commercial development.
- Encourage commercial development in smaller neighborhood centers and the larger village center rather than strips along main thoroughfares.
- Identify areas for industrial and commercial activities.
- Identify growth areas for residential uses to utilize existing utilities and public services.
- Promote an adequate supply and mix of housing types for individuals of all income levels.
- Broaden the tax base and strengthen the village's economy and employment base through the expansion of the current balance of commercial and industrial activity.
- Develop a variety of quality housing opportunities that promote efficient use of public services and transportation corridors.
- Work with developers to redevelop the Highway 41/29 corridor.
- Market and coordinate the sale of industrial and business park properties.
- Coordinate development of village center and surrounding area.

ACCOMPLISHMENTS

- 2013 Completed update of Comprehensive Outdoor Recreation Plan. Attended the International Council of Shopping Centers conference on Deal Making in Chicago in early October. Updated the village center concept plan.
- 2012 The following facilities completed their construction: Amerex, Vandervest Harley-Davidson, Menard's, Toonen's apartment complex along Hwy 29 and Community First Credit Union. Completed the update of the Comprehensive Plan.
- 2011 Continued work on completing the Comprehensive Plan update. Menards site plan was approved with estimated value of over \$8 million. Anduzzi's site approval with an estimated value of over \$1 million.

Activity and Accomplishments For Community Development	2007	2008	2009	2010	2011	2012	2013 thru Sep
No. lots created by land division	10	8	8	28	13	44	22
No. Rezoning Issues	7	9	4	8	4	4	3
No. Conditional Use Permit Applications	15	15	24	22	4	6	9
No. Comprehensive Plan Amendments	-	-	-	-	-	-	1
No. Road vacations	-	2	-	-	-	1	1
No. Area Development Plans Reviewed	-	2	2	3	2	1	1
Other issues	4	5	-	-	-	6	2
Administrative Appeals	-	-	-	1	1	-	-
Planned Developments	11	18	6	7	8	-	7
Ordinance Amendments	5	11	6	9	7	5	3
Site Plan Reviews	3	16	9	11	23	19	23

PROGRAM EXPENDITURES

	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services	\$ 3,519	\$ 10,000	\$ 10,000	8.76%
Telephone	1,147	1,500	1,500	1.31%
Workshops and conferences	926	1,400	1,400	1.23%
Dues & subscriptions	590	500	500	0.44%
Supplies	664	1,000	1,000	0.88%
Employee Benefits	11,449	12,500	13,100	10.96%
Salaries	80,232	87,200	91,600	76.42%
Totals	\$ 98,527	\$ 114,100	\$ 119,100	0.00%

PERSONNEL

	2012 Positions Authorized	2013 Positions Authorized	2014 Positions Authorized
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Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7	7	7
Intern	0	0	0.25

Note: Plan Commission members are not compensated and are not included on employee summary on page 12.

2014 Community Development Budget Analysis:

Increased salaries and benefits by \$5,000 primarily due to adding an intern position in 2014.

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
	\$95,363	\$95,296	\$134,065	\$98,527	\$114,100	\$119,100
Percentage Change		-0.07%	40.68%	-26.51%	15.81%	4.38%

COMMUNITY DEVELOPMENT

LEISURE SERVICES

MISSION To provide and maintain a variety of recreation programs and services that are equally available to all citizens of Howard in order to meet the diverse leisure needs of the community.

GOALS To provide and administer recreation programs, activities and community education at a level consistent with community needs.

Develop programs which are self-supporting in terms of direct costs.

Promote activities for all ages.

Perform employee evaluations on all part-time and seasonal staff.

ACCOMPLISHMENTS

- 2013 Gained two sponsors for all senior bingo events. Added a Jazzercise class to the adult fitness classes.
- 2012 Began offering trips with other municipalities rec department. Added programming for seniors. Added youth gymnastics courses and junior golf.
- 2011 Began offering Tae Kwon Do 2 additional nights increasing participation by 28. Began offering an additional adult fitness course. Participated in the first Green Bay Healthy Kids event.

Quantitative Performance Measures	2006	2007	2008	2009	2010	2011	2012	2013
Program Participation:								
Men's Basketball League (a)	144	144	120	72	96	104	-	-
Ballroom Dance (a)	-	120	61	58	58	35	18	28
Camps (y) (discontinued '11)	79	90	-	96	-	-	-	-
Dance/poms for youth (y)	50	75	84	43	38	57	33	-
Fitness - adult	194	150	127	86	125	140	241	203
Hershey track (y) (discontinued)	50	50	50	21	17	-	-	-
Kickball League - coed (a)	105	180	168	156	72	68	48	48
Playground programs (y)	108	114	76	82	61	61	67	64
Miscellaneous programs (y)	11	20	17	56	11	17	29	26
Rhythm & Me - preschool (y)	52	70	73	75	70	47	23	26
Senior services	-	191	550	843	871	967	1,418	1,188
Slow pitch Coed Softball (a)	360	435	384	408	416	319	304	252
Special Events - Family(approx.)	2,800	2,900	2,900	1,300	1,600	925	400	400
Special Events - Youth	448	350	319	250	284	232	187	117
Tae Kwon Do (a)	99	80	102	99	62	90	203	183
T-Ball (y)	111	102	76	75	74	50	36	34
Tennis (y)	29	18	9	38	18	18	15	17
Trips (a)	287	290	297	359	101	57	50	45
Totals	4,927	5,379	5,413	4,117	3,974	3,187	3,072	2,631
Total less Family special	2,127	2,479	2,513	2,817	2,374	2,262	2,672	2,231

Percentage Program								
Adult (See (a) above)	55.9%	56.4%	50.1%	43.9%	39.2%	35.9%	32.3%	34.0%
Youth (See (y) above)	44.1%	35.9%	28.0%	26.1%	24.1%	21.3%	14.6%	12.7%
Senior	0.0%	7.7%	21.9%	29.9%	36.7%	42.7%	53.1%	53.2%

PROGRAM EXPENDITURES	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Subcontract	\$2,667	\$9,500	\$9,500	6.30%
Telephone	826	2,500	2,500	1.66%
Workshops & conferences	625	1,200	1,200	0.80%
Dues	250	800	800	0.53%
Supplies	32,553	28,500	28,500	18.91%
Employee Benefits	21,331	24,900	25,600	16.52%
Salaries and wages	70,385	83,300	85,000	55.28%
Totals	\$128,637	\$150,700	\$153,100	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.5	0	0.375
Seasonal Positions <i>(50 in '10 & '11, 49 in '12 part-time)</i>	1.0	1.0	1.0

2013 Leisure Services Budget Analysis:

Increased salaries and benefits by \$2,400 based on approved salary schedule.

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$290,977	\$176,477	\$155,907	\$128,637	\$150,700	\$153,100
Percent Change	-39.35%	-11.66%	-17.49%	17.15%	1.59%

COMMUNITY DEVELOPMENT

CODE ADMINISTRATION

MISSION To provide for public protection, safety, health and well-being by performing all inspection and enforcement functions necessary to insure compliance with village and state building, zoning and related codes.

GOALS Provide on-site inspection of all residential buildings constructed in the village.
 Issue all village building permits.
 Utilize existing computer programs to maintain and upgrade the database for building permits and noncompliance notices.
 Work to integrate GIS system with existing permit database.
 Collect impact fees at the time of permit issuance.

ACCOMPLISHMENTS

- 2013 Issued 581 permits through August 31 with an estimated total value of \$18.4 million.
- 2012 Issued 875 permits with an estimated total value of \$19.8 million.
- 2011 Issued 836 permits with an estimated total value of \$34.3 million.

Performance Measures	2006	2007	2008	2009	2010	2011	2012	2013 estimate
Total Expenditures	\$255,338	\$270,683	\$288,562	\$190,757	\$191,123	\$198,772	\$133,702	\$156,800
Number of full-time employees	3.0	3.0	2.5	2.0	2.0	2.0	1.5	1.5
Code enforcement exp. per capita	\$ 16.79	\$ 17.49	\$ 18.32	\$ 12.05	\$ 11.97	\$ 12.45	\$ 8.30	\$ 9.01
Revenue - building permits	\$ 96,706	\$111,707	\$107,230	\$101,592	\$179,980	\$128,689	\$150,000	\$160,000
Revenue - zoning & other permits	\$ 6,975	\$ 8,030	\$ 8,345	\$ 10,525	\$ 7,645	\$ 7,635	\$ 8,500	\$ 8,500
New Dwelling Units-Single Family	65	153	153	48	69	42	45	45
Two Family	10	6	6	-	-	-	2	2
Multi-Family	20	23	23	-	40	160	24	24
No. of building permits issued:								
Residential	748	1,133	1,133	658	981	709	648	700
Commercial	176	186	186	43	33	49	77	65
Other	151	166	166	170	111	78	150	80
Average cost of building permit	\$ 89.96	\$ 75.22	\$ 72.21	\$ 116.64	\$ 159.98	\$ 153.93	\$ 171.43	\$ 189.35
Plan Commission zoning issues	8	8	8	72	56	49	37	35

PROGRAM EXPENDITURES

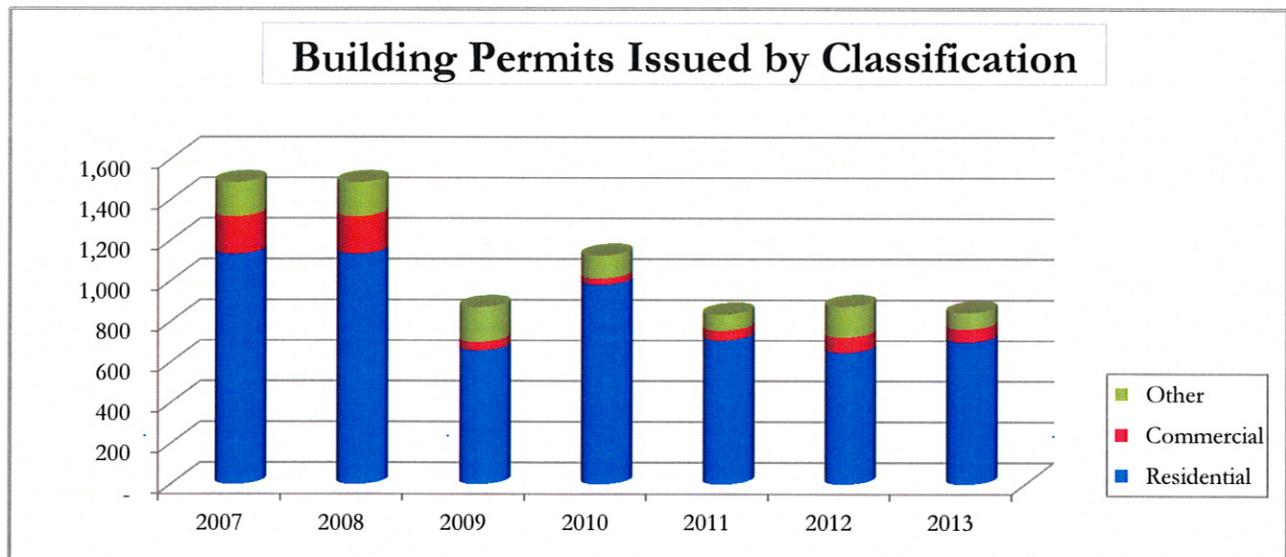
	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services		\$ -	\$ -	0.00%
Telephone	1,435	2,500	2,500	2.53%
Repairs and fuel for vehicles	2,166	2,000	2,000	2.02%
Workshops & conferences	1,376	1,800	1,800	1.82%
Dues & subscriptions	-	100	100	0.10%
Supplies	542	4,500	4,500	4.55%
Employee Benefits	40,506	44,800	24,400	24.67%
Salaries	87,677	101,100	63,600	64.31%
Totals	\$ 133,702	\$ 156,800	\$ 98,900	100.00%

PERSONNEL

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Director Code Administration Building Inspector / Code Enforcement Officer	1	0.5	0
	1	1	1

2014 Code Administration Budget Analysis:

Decreased salaries and benefits by \$57,900 by eliminating the director position from the budget.



2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$190,757	\$191,123	\$198,772	\$133,702	\$156,800	\$98,900
Percent Change	0.19%	4.00%	-32.74%	17.28%	-36.93%