

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

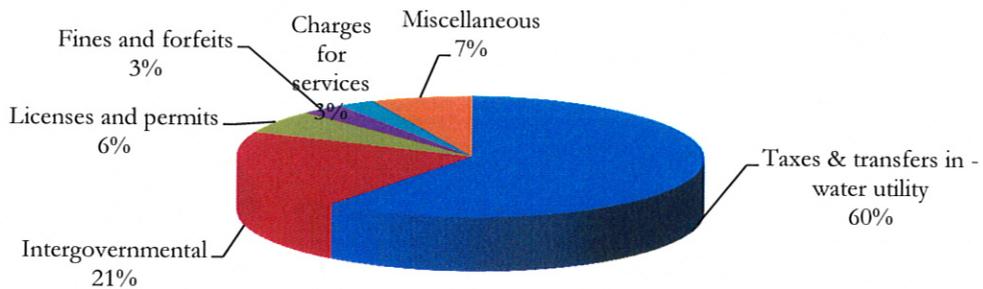
	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Revenues					
Taxes	\$ 3,054,116	\$ 3,419,942	\$ 3,442,785	\$ 3,467,650	\$ 3,730,450
Intergovernmental	1,909,662	1,761,915	1,691,840	1,426,600	1,432,700
Licenses and permits	269,682	337,860	384,467	404,600	424,600
Fines and forfeits	169,110	189,839	205,795	183,000	209,000
Charges for services	144,242	424,445	169,900	172,200	172,200
Miscellaneous	477,830	457,133	480,732	448,300	480,400
Totals Revenues	6,024,642	6,591,134	6,375,519	6,102,350	6,449,350
Expenditures					
General government	919,598	911,903	834,261	896,350	857,650
Public safety	2,285,910	2,466,191	2,515,080	2,620,000	2,728,400
Public works	2,466,612	2,825,024	2,563,787	2,666,800	2,776,600
Community development	577,097	462,896	488,744	428,200	466,700
Total Expenditures	6,249,217	6,666,014	6,401,872	6,611,350	6,829,350
Excess of Revenues Over (Under) Expenditures	(224,575)	(74,880)	(26,353)	(509,000)	(380,000)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	280,341	296,848	317,360	355,000	380,000
Transfers in from Golf Course	-	-	-	14,000	-
Transfers out	-	(140,000)	-	-	(669,017)
Total Other Financing Sources (Uses)	280,341	156,848	317,360	369,000	(289,017)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	55,766	81,968	291,007	(140,000)	(669,017)
Fund Balance - January 1	2,587,173	2,642,939	2,724,907	3,015,914	2,875,914
Fund Balance - December 31	\$ 2,642,939	\$ 2,724,907	\$ 3,015,914	\$ 2,875,914	\$ 2,206,897

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.

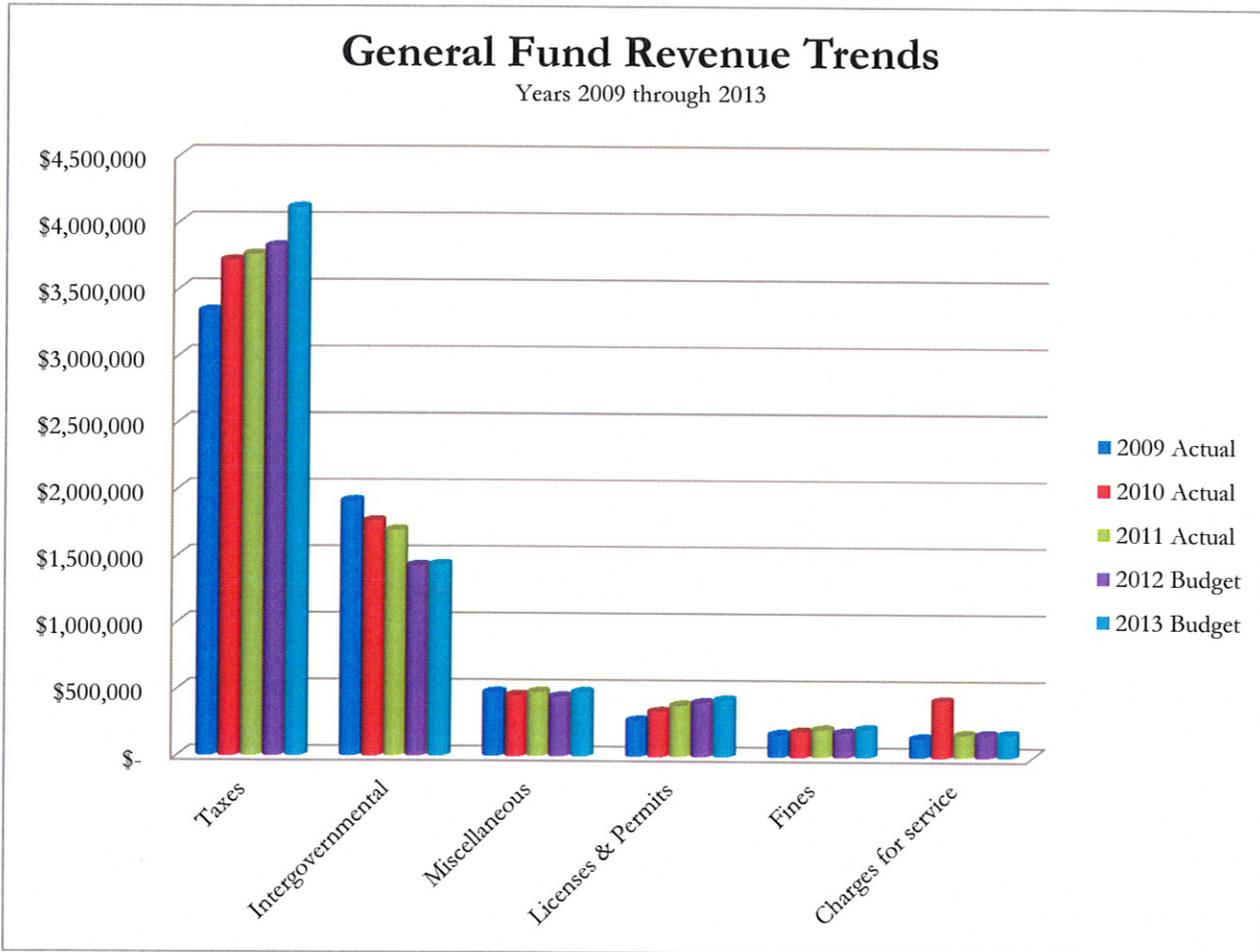
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2011 Actual	2012 Budget	2013 Budget	Percent Change from 2012	2013 Percent of Total
Taxes & transfers in - water utility	\$ 3,760,145	\$ 3,822,650	\$ 4,110,450	7.53%	60.19%
Intergovernmental	1,691,840	1,426,600	1,432,700	0.43%	20.98%
Licenses and permits	384,467	404,600	424,600	4.94%	6.22%
Fines and forfeits	205,795	183,000	209,000	14.21%	3.06%
Charges for services	169,900	172,200	172,200	0.00%	2.52%
Miscellaneous	480,732	448,300	480,400	7.16%	7.03%
Totals	\$ 6,692,879	\$ 6,457,350	\$ 6,829,350	5.76%	100.00%

Budget Revenue By Source
Budget Year 2013



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 48-49 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 2%-4% each year to assist in paying for increased costs of providing services.

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:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$3,334,457	\$3,716,790	\$3,760,145	\$3,822,650	\$4,110,450
% Increase/Decrease	11.47%	1.17%	1.66%	7.53%

Explanations and Assumptions of 2013 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 8% 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:	2011 Actual	2012 Budget	2013 Budget
General Property Taxes	\$ 3,427,482	\$ 3,455,950	\$ 3,718,750
Managed Forest Crop Lands	65	10	10
Other Taxes	788	-	-
Municipal Utility Taxes (Transfers in)	317,360	355,000	380,000
Room Tax Revenue	10,567	10,500	10,500
Interest on delinquent taxes & other	3,883	1,190	1,190
Total Taxes	\$ 3,760,145	\$ 3,822,650	\$ 4,110,450

2013 Budget Analysis:

Municipal utility taxes are expected to increase by \$55,000 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 \$28,500.

The increase in property taxes is a net result of all other changes from the 2011 budget versus the 2012 budget. Several expenditure accounts are increasing in the new budget year while most account 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:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$1,909,662	\$1,761,915	\$1,691,840	\$1,426,600	\$1,432,700
% Increase/Decrease	-7.74%	-3.98%	-15.68%	0.43%

Explanations and Assumptions of 2013 Intergovernmental Revenues Budget:

State aids make up the majority of this category of revenue. On September 15 of each year, the state submits estimated Shared Revenues for the following year to each municipality. On October 1, the State submits estimated Transportation and Connecting Highway Aids to each municipality. Such estimates are included as budget revenues unless otherwise revised by the state before preparation 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 Revenues 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:	2011 Actual	2012 Budget	2013 Budget
State Shared Revenues	\$ 736,407	\$ 557,800	\$ 557,800
Other State Shared Taxes-computers	7,217	7,000	6,400
State Transportation Aids	820,165	738,100	738,100
State Connecting Highway Aids	21,697	21,700	21,700
Fire Insurance Shared Tax	44,778	42,000	48,700
Recycling Grants	44,271	44,200	44,200
State Municipal Service Aids	8,659	7,500	7,500
State Payment in Lieu of Tax	8,646	8,300	8,300
Other grants	-	-	-
Total Intergovernmental	\$ 1,691,840	\$ 1,426,600	\$ 1,432,700

2013 Budget Analysis:

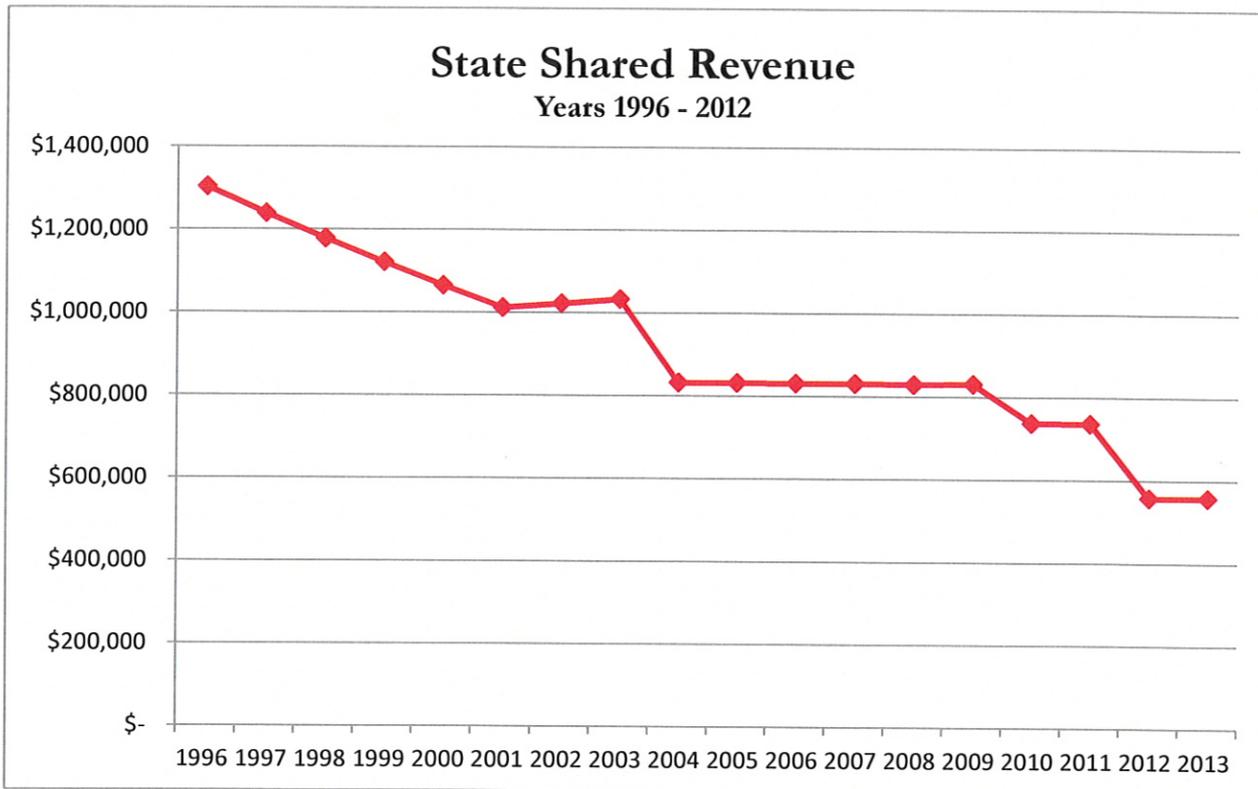
Based on the state's estimates, shared revenue is expected to decrease by \$ and state transportation aids will decrease by \$. Recycling grants are also expected to decrease by \$ based on actual payments received in 2011 and discussions occurring at the state level on this issue. The state also decreased the actual municipal service aids by approximately 50% in 2011; the 2012 budget was adjusted accordingly.

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.

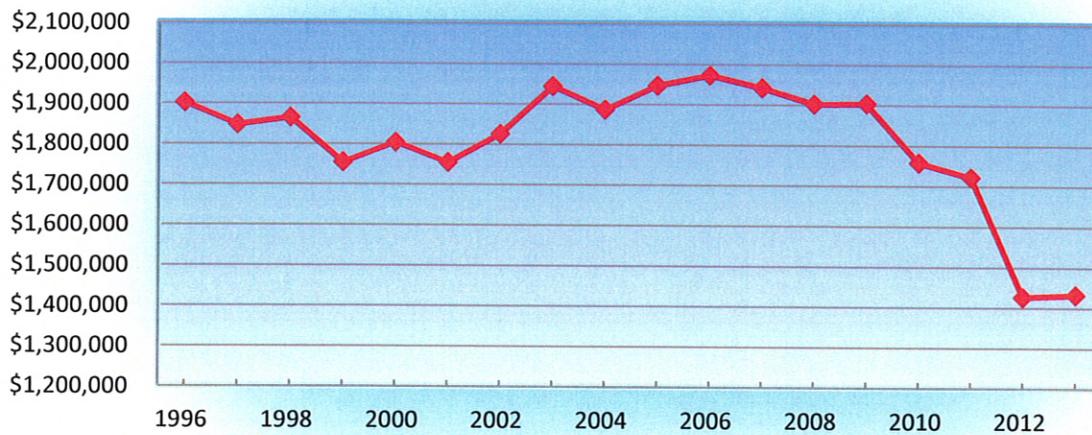
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the fiscal 2012 year but uncertainty remains about the overall state of the economy and the impact on future state budgets.

The graph below shows the trend in state shared revenues since 1996 and the estimate for 2012.



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 2012 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1996 through 2012



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	557,800	-	738,100	21,700	44,200	70,900	1,432,700

LICENSES AND PERMITS

Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$269,682	\$337,860	\$384,467	\$404,600	\$424,600
% Increase/Decrease	25.28%	13.79%	5.24%	4.94%

Explanations and Assumptions of 2013 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:	2011 Actual	2012 Budget	2013 Budget
Building Permits & Inspection Fees	\$ 128,689	\$ 150,000	\$ 150,000
Zoning Permits	1,000	2,000	2,000
Liquor & Malt Beverage License	34,335	33,000	33,000
Operators Licenses	9,157	15,000	10,000
Cigarette Licenses	1,150	1,400	1,100
Cable TV franchise fee	190,022	184,000	207,800
Weights and Measures	6,002	6,000	6,000
Dog Licenses	7,432	8,000	8,000
Massage Licenses	-	-	-
Bicycle Licenses	45	200	200
Other Permits and Fees	6,635	5,000	6,500
Total Licenses and Permits	\$ 384,467	\$ 404,600	\$ 424,600

2013 Budget Analysis:

Increased cable TV franchise fee by \$23,800 based on actual latest quarterly receipts in 2012. Decreased operators licenses by \$5,000 and increased other permits by \$1,500 based on historical trends.

FINES AND FORFEITS

Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$169,110	\$189,839	\$205,795	\$183,000	\$209,000
% Increase/Decrease	12.26%	8.41%	-11.08%	14.21%

Explanations and Assumptions of 2013 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:	2011 Actual	2012 Budget	2013 Budget
Fines and court penalties	\$194,825	\$174,000	\$200,000
Parking violations	10,970	9,000	9,000
Total Fines and Forfeits	\$205,795	\$183,000	\$209,000

2013 Budget Analysis:

Increased fines and court penalties by \$26,000 based on recent increases in historical trends.

CHARGES FOR SERVICE

Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$144,242	\$424,445	\$169,900	\$172,200	\$172,200
% Increase/Decrease	194.26%	-59.97%	1.35%	0.00%

Explanations and Assumptions of 2013 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:	2011 Actual	2012 Budget	2013 Budget
Administrative charges	\$14,666	\$9,000	\$9,000
Fire protection/false alarms	52,375	52,000	52,000
Sanitation - Garbage & recycling cans	3,829	4,500	4,500
Recreation programs	53,637	61,900	61,900
Summer recreation ticket program	12,929	13,500	13,500
Park rentals	23,561	24,000	24,000
Weed control	3,401	4,000	4,000
Tree plantings	2,082	1,000	1,000
Dog pickup fees	342	300	300
Other public charges	3,078	2,000	2,000
Total Charges for Service	\$169,900	\$172,200	\$172,200

2013 Budget Analysis:

Decreased recreation programs by \$7,100 based on recent historical trends. Decreased fire protection/fire alarms by \$1,000 based on recent historical data. There are no other expected changes in 2012 for the revenue items listed above.

MISCELLANEOUS REVENUES

Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$477,830	\$457,133	\$480,732	\$448,300	\$480,400
% Increase/Decrease	-4.33%	5.16%	-6.75%	7.16%

Explanations and Assumptions of 2013 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:	2011 Actual	2012 Budget	2013 Budget
Interest on investments	\$60,052	\$60,000	\$60,000
Rent income	321,773	325,000	357,100
Sales of recycle material	83,226	36,200	36,200
Property and equipment sales	1,425	1,000	1,000
Insurance recoveries - police	-	500	500
Insurance recoveries - other	13,255	500	500
Donations - fire department	-	-	-
Donations and naming rights	-	25,000	25,000
Other income	1,001	100	100
Total Miscellaneous Revenues	\$480,732	\$448,300	\$480,400

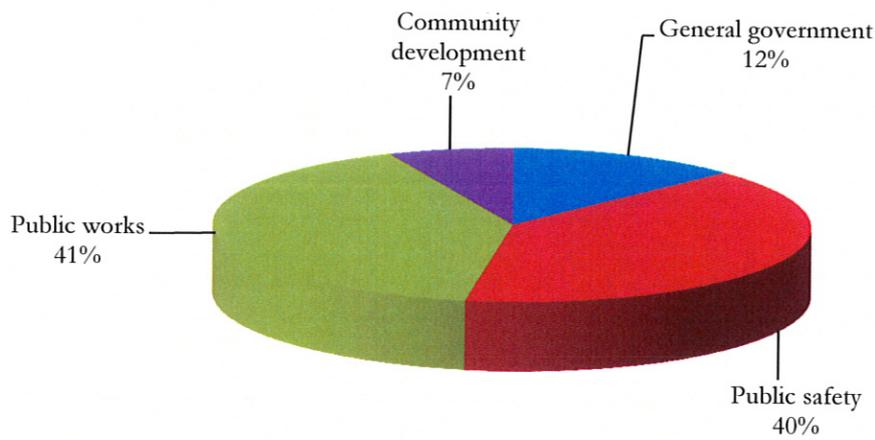
2013 Budget Analysis:

Rent income is expected to increase by \$32,100 based on existing contracts and by moving rents from property owned in the western part of the village into the General Fund from the Debt Service Fund.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2011 Actual	2012 Budget	2013 Budget	Percentage Change from 2012	2013 Percent of Total
General government	\$ 834,261	\$ 896,350	\$ 857,650	-4.32%	12.56%
Public safety	2,515,080	2,620,000	2,728,400	4.14%	39.95%
Public works	2,563,787	2,666,800	2,776,600	4.12%	40.66%
Community development	488,744	428,200	466,700	8.99%	6.83%
Totals	\$ 6,401,872	\$ 6,611,350	\$ 6,829,350	3.30%	100.00%

Budget Expenditures By Function
Budget Year 2013



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2011 Actual	2012 Budget	2013 Budget	Percentage Change from 2012	2013 Percent of Total
Village board	\$ 71,373	\$ 68,900	\$ 67,000	-2.76%	7.81%
Municipal court	163,294	156,100	159,200	1.99%	18.56%
Administrator	148,146	153,700	164,300	6.90%	19.16%
Elections	15,323	29,800	17,400	-41.61%	2.03%
Administrative services	204,772	252,800	236,700	-6.37%	27.60%
Assessment of property	44,362	45,000	45,000	0.00%	5.25%
Buildings and plant	87,419	66,800	64,800	-2.99%	7.56%
Board of appeals	366	450	450	0.00%	0.05%
Property & liability insurance	93,894	112,800	92,800	-17.73%	10.82%
Contingencies & uncollectible	5,312	10,000	10,000	0.00%	1.17%
Health and human services	-	-	-	0.00%	0.00%
Total General Government	\$ 834,261	\$ 896,350	\$ 857,650	-4.32%	100.00%

Public Safety

Description	2011 Actual	2012 Budget	2013 Budget	Percentage Change from 2012	2013 Percent of Total
Police	\$ 1,436,792	\$ 1,503,900	\$ 1,539,200	2.35%	56.41%
Fire department	885,140	911,600	980,500	7.56%	35.94%
Rescue services	172,877	178,900	183,100	2.35%	6.71%
Health and human services	20,271	25,600	25,600	-	0.94%
Total Public Safety	\$ 2,515,080	\$ 2,620,000	\$ 2,728,400	4.14%	100.00%

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

Public Works

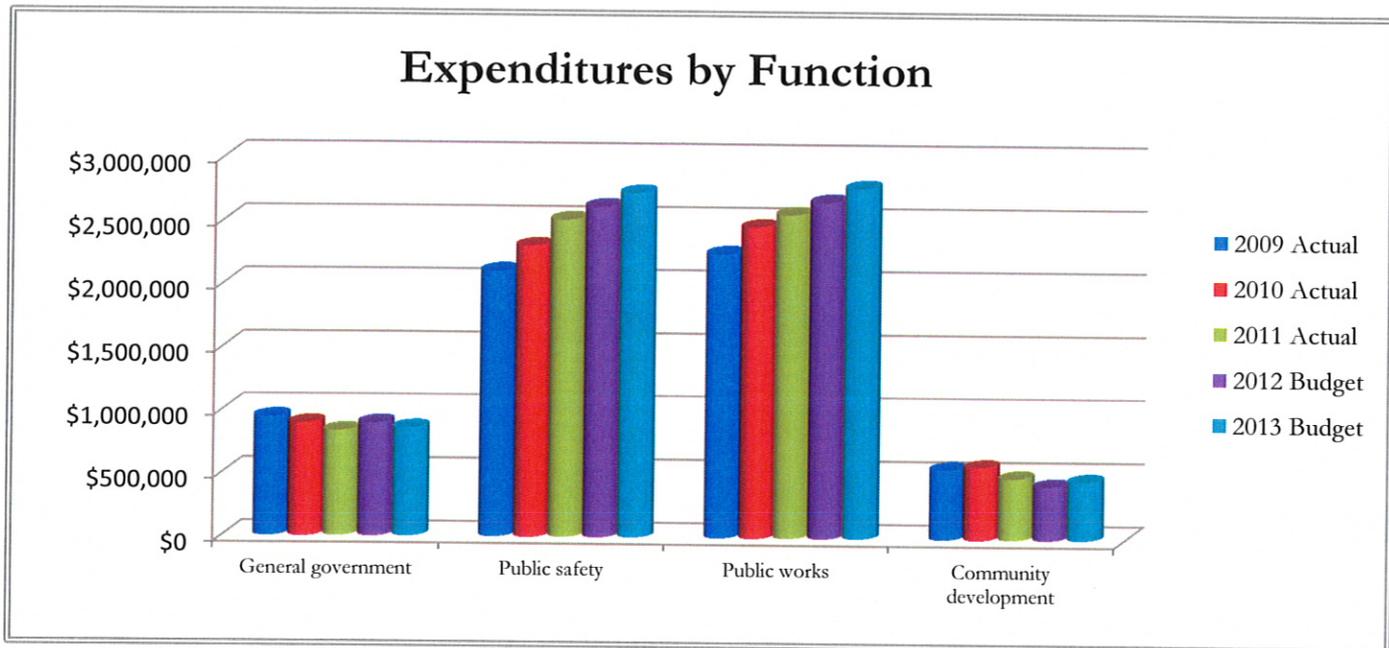
Description	2011 Actual	2012 Budget	2013 Budget	Percentage Change from 2012	2013 Percent of Total
Administration	\$82,384	\$74,600	\$74,300	-0.40%	2.68%
Streets	767,239	754,000	775,000	2.79%	27.91%
Mechanic	114,182	134,400	141,900	5.58%	5.11%
Snow and ice removal	149,991	192,400	185,500	-3.59%	6.68%
Street lighting	296,547	315,000	375,000	19.05%	13.51%
Building operations	73,395	78,600	78,600	0.00%	2.83%
Sanitation	492,625	509,100	527,600	3.63%	19.00%
Recycling	306,362	277,500	280,900	1.23%	10.12%
Park maintenance	281,062	331,200	337,800	1.99%	12.17%
Total Public Works	\$2,563,787	\$2,666,800	\$2,776,600	4.12%	100.00%

Community Development

Description	2011 Actual	2012 Budget	2013 Budget	Percentage Change from 2012	2013 Percent Of Total
Community development	\$ 134,065	\$ 105,100	\$ 109,800	4.47%	23.53%
Leisure services	155,907	174,700	197,500	13.05%	42.32%
Code administration	198,772	148,400	159,400	7.41%	34.15%
Total Community Development	\$ 488,744	\$ 428,200	\$ 466,700	8.99%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2009 through the 2013 budget.



The trends listed above show steadily increased spending in general government, public safety and public works.

Over the past five years, the general government has seen increases in expenditures because of cost of living, health care and increases in various contracted services (i.e. police and solid waste).

Public safety has incurred additions to service levels over the past five years. County Rescue (contractor that provides rescue services to the Village) added one full-time paramedic to their operations within Howard and the Village added paid on-call fire fighters in the past five years.

Public works noted a large increase in 2009 due to increases in a new five year contract for refuse and recycling and reclassification of forestry costs from culture and recreation. Apart from this one large increase, public works has maintained service levels during the past five years with increased costs due to cost of living increases.

Community development was newly created in 2009 due to a reorganization. The financial information reported in the budget was restated for this new classification. (The previous functional category was culture and recreation.) Costs have fluctuated within community development in recent years due to changes in service levels.

GENERAL GOVERNMENT

VILLAGE BOARD

MISSION To create and maintain a high quality of life for residents and commercial entities by enacting legislation and establishing policies that direct actions of staff members.

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

- 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.
- 2010 April elections resulted in one board member change for Wards 11-12. Maintained the tax rate for 2010 the same as in 2009.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Conferences	\$ 7,040	\$ 2,000	\$ 2,000	2.99%
Dues	-	-	-	0.00%
Supplies	2,543	3,500	2,500	3.73%
Supplies - "Go Green" Committee	106	1,000	500	0.75%
Employee Benefits	4,384	4,400	4,400	6.57%
Salaries	57,300	58,000	57,600	85.97%
Totals	\$ 71,373	\$ 68,900	\$ 67,000	100.00%

PERSONNEL

2011 Positions Authorized	2012 Positions Authorized	2013 Positions Authorized
------------------------------	------------------------------	------------------------------

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.

2013 BUDGET HIGHLIGHTS

Reduced Go Green Committee budget by \$500 and Supplies by \$1,000 as cost cutting measures for the 2013 budget.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$66,909	\$66,379	\$70,569	\$71,373	\$68,900	\$67,000
Percentage Change	-0.79%	6.31%	1.14%	-3.46%	-2.76%

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.

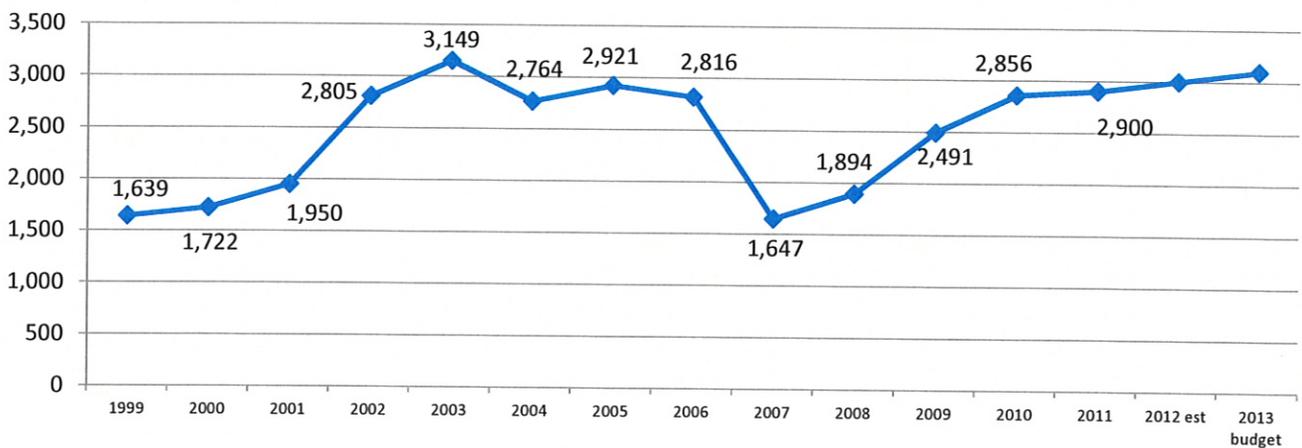
ACCOMPLISHMENTS

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	\$205,795	\$183,000	\$209,000
Total Department Expenditures	\$163,294	\$156,100	\$159,200
Total Court Related Expenditures (excl. some attorney fees)	\$128,294	\$108,600	\$111,700
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	\$61	\$67

Number of Citations Issued by Year



PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Attorneys Contracted	\$ 46,134	\$ 37,500	\$ 37,500	23.56%
Attorney-court related work	21,947	20,000	20,000	12.56%
Contracted services	10,400	13,000	13,000	8.17%
Telephone	563	400	400	0.25%
Workshops & Conferences	1,314	1,600	1,600	1.01%
Dues	765	700	700	0.44%
Supplies	2,919	1,800	1,800	1.13%
Employee Benefits	22,009	24,400	26,100	16.39%
Salaries and wages	57,243	56,700	58,100	36.49%
Totals	\$ 163,294	\$ 156,100	\$ 159,200	100.00%

PERSONNEL

2011 Positions Authorized	2012 Positions Authorized	2013 Positions Authorized
------------------------------	------------------------------	------------------------------

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.

2013 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$3,100 based on the existing union contract which terminates on 12/31/13.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$162,229	\$152,780	\$162,980	\$163,294	\$156,100	\$159,200
Percentage Change	-5.82%	6.68%	0.19%	-4.41%	1.99%

GENERAL GOVERNMENT

ADMINISTRATOR

MISSIONS To ensure policies and strategic goals approved by the Village Board are enacted in an efficient, effective and transparent manner.

GOALS Present a balanced budget which meets all statutory guidelines and adheres to Village Board policies. Enhance transparency efforts of village operations. Execute strategic plan. Coordinate with state agencies on successful completion of US Hwy 41 reconstruction.

ACCOMPLISHMENTS

- 2012 Completed the negotiations with Vandervest 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.
- 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.
- 2010 Received the ICMA CPM Certificate of Achievement for performance measurement initiative. Began transitioning to a new administrator after previous administrator resigned.

PROGRAM MEASURES	2009	2010	2011	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	\$367.94	1st
Net police spending per capita	\$78.71	\$80.51	\$82.58	1st
Debt per capita	\$194.67	\$202.22	\$248.28	1st
Percent of tax dollars	18.1%	17.6%	17.7%	

PROGRAM EXPENDITURES	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 5,730	\$ 5,000	\$ 5,000	3.04%
Telephone	2,625	2,400	2,400	1.46%
Repairs, maintenance & fuel	1,477	2,000	1,500	0.91%
Workshops	1,406	3,200	2,000	1.22%
Dues & subscriptions	334	1,000	1,000	0.61%
Supplies & other expenditures	3,194	5,000	5,000	3.04%
Benefits	41,729	34,800	38,000	23.13%
Salaries	91,651	100,300	109,400	66.59%
Totals	\$ 148,146	\$ 153,700	\$ 164,300	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
Administrator/Clerk	0.70	0.70	0.70
Administrative Assistant	0.70	0.70	0.70
Fellow	0.25	-	-

2013 Administrator Budget Analysis:

Increased salaries and benefits a total of \$10,900 based on existing salary and benefits schedules. Decreased repairs and maintenance by \$500 and workshops by \$1,200 based on recent historical trends and as cost cutting measures.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$164,546	\$200,472	\$216,364	\$148,146	\$153,700	\$164,300
Percentage Change	21.83%	7.93%	-31.53%	3.75%	6.90%

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

- 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.
- 2010 Held 2 spring elections and 2 fall elections; reported results by 8:50pm. Continued training of chief inspectors. Held training sessions for election workers prior to spring general election.

PROGRAM MEASURES

Quantitative Performance Measures	2010 Results	2011 Results	2012 Estimates
Total Elections	4	3	5
Total Votes for all Elections	10,215	8,527	26,900
Total Number of Absentee Ballots Processed	1,427	1,418	3,406
Total Number of Voters Registering	980	403	3,200
Total Registered Voters	11,781	12,184	10,000
Total Expenditures for Elections	\$ 21,723	\$ 15,323	\$ 29,800
Average Number of Voters per Election	2,554	2,842	5,380
Percentage of Average Voter Turnout per Election	21.68%	23.33%	53.80%
Cost per Election	\$ 5,431	\$ 5,108	\$ 5,960

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 2,788	\$ 3,000	\$ 2,800	16.09%
Supplies & wages	12,535	26,800	3,000	17.24%
Employee benefits	-	-	3,000	17.24%
Wages	-	-	8,600	49.43%
Totals	\$ 15,323	\$ 29,800	\$ 17,400	100.00%

PERSONNEL There are approximately 70 appointed election workers but not all work each election.
 Note: Poll workers' wages were exempt from tax and included with supplies prior to 2013.

2013 BUDGET HIGHLIGHTS

There are two elections scheduled in 2013 compared with four scheduled in 2012. Costs are expected to decrease in 2013 as a result of less elections scheduled. Budgeted amounts mirror the costs associated with the election cycle of two elections one year and four elections the next.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$29,653	\$9,472	\$21,723	\$15,323	\$29,800	\$17,400
Percentage Change	-68.06%	129.34%	-29.46%	94.48%	-41.61%

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES

MISSION To provide accurate financial records, treasurer and clerk functions for the Village. Fiscal integrity of Village records should be maintained by adequate controls and timely reporting. Maintaining accurate assessment roll information and management of central computer processing systems are also part of the functions of this department.

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

ACCOMPLISHMENTS

- 2012 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.
- 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.
- 2010 Received the GFOA's award for excellence in financial reporting, popular annual financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the Village Board for review and budgetary controls. Posted CAFR, popular report and budget on website.

PROGRAM MEASURES

Performance Measures	2006	2007	2008	2009	2010	2011	2012 thru Aug
Total Net Property Taxes Levied	\$21,601,908	\$22,707,702	\$22,684,361	\$24,928,799	\$25,736,124	\$26,141,328	\$26,141,328
Total Taxes Collected During the Year	\$21,599,250	\$22,692,084	\$22,680,708	\$24,924,296	\$25,731,926	\$26,106,078	\$26,113,672
Personal Property Taxes, included in levy	\$798,210	\$718,314	\$718,314	\$740,261	\$765,363	\$709,691	\$602,084
Percentage Collected	99.99%	99.93%	99.98%	99.98%	99.98%	99.87%	99.89%
Number of Personal Property Accounts	604	663	587	593	566	541	399
Number of Personal Property Uncollected	16	25	39	43	39	51	45
Amount of the Uncollected Accounts	\$2,658	\$15,618	\$3,653	\$4,503	\$4,198	\$35,250	\$27,656
Percent of Uncollected Total Net Property Tax Levies	0.01%	0.07%	0.02%	0.02%	0.02%	0.13%	0.11%
Percent of Uncollected Personal Property Accounts	2.65%	3.77%	6.64%	7.25%	6.89%	9.43%	11.28%
Licenses Issued:							
Liquor	55	52	54	61	52	54	54
Operators	249	191	233	176	220	222	204
Dog & cat	1,037	1,042	1,070	1,120	1,086	947	947
Weights and measures	26	30	31	33	33	33	34
Peddlers permits	19	15	5	23	8	7	27
Number of checks issued	3,015	2,996	3,235	3,235	2,982	4,040	1,902

Number of customers assisted at front counter:					
Water bill receipting	Information for prior years is not available. Began customer count on June 1, 2009. Items reported in 2012 are for the months of January through August.	4,990	7,555	7,555	2,899
Penalties received		839	1,467	1,467	502
Recreation programs sign-up		745	951	951	587
Building permit issues		526	899	899	352
Park rentals		161	252	252	115
All others		1,535	3,370	3,370	933
Total		8,796	14,494	14,494	5,388
Average number per day	59	58	58	43	

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Professional Services - audit	\$ 8,250	\$ 11,500	\$ 11,500	4.86%
Contracted Services	2,733	15,000	12,000	5.07%
Telephone	3,425	3,400	3,400	1.44%
Workshops and Conferences	967	1,500	1,500	0.63%
Public notices, due & subscriptions	9,149	15,000	12,000	5.07%
Supplies and other expenses	32,845	36,700	35,000	14.79%
Employee Benefits	38,974	49,500	43,800	18.50%
Wages and salaries	108,429	120,200	117,500	49.64%
Totals	\$ 204,772	\$ 252,800	\$ 236,700	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Clerk Typists (2)	1.50	1.50	1.20
Co-op Student (part-time position)	0	0	0

2013 Administrative Service Budget Analysis:

Decreased employee benefits, wages and salaries by \$8,400 due to changes in allocation of wages to other funds. Decreased public notices by \$3,000 based on estimated actual results in 2012. Decreased contracted services by \$3,000 and supplies by \$1,700 as a cost cutting measures.

Department Total Expenditures by Year:

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
	\$235,773	\$221,521	\$232,111	\$204,772	\$252,800	\$236,700
Percentage Change		-6.04%	4.78%	-11.78%	23.45%	-6.37%

GENERAL GOVERNMENT

ADMINISTRATION - ASSESSMENT OF PROPERTY

MISSION Locate, assess and classify all property (personal and real) within the Village and work with individual owners during disputes over assessments in order to maintain a completely accurate assessment roll.

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 90-105%. 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

- 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.
- 2010 Adjourned Board of Review on May 19, 2010. Held mandatory open book session on May 5, 2010.

PROGRAM MEASURES

	2010 Results	2011 Results	2012 Estimates
Total Assessable Parcels	6,664	6,657	6,631
Total Number of Parcels with new improvements	49	42	30
Total Parcels Revalued	503	520	443
Total Personal Property Accounts	541	601	548
Total Properties Valued by Assessor	1,044	1,121	991
Assessed to Equalized Percentage	100.77%	105.49%	107.72%

"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.

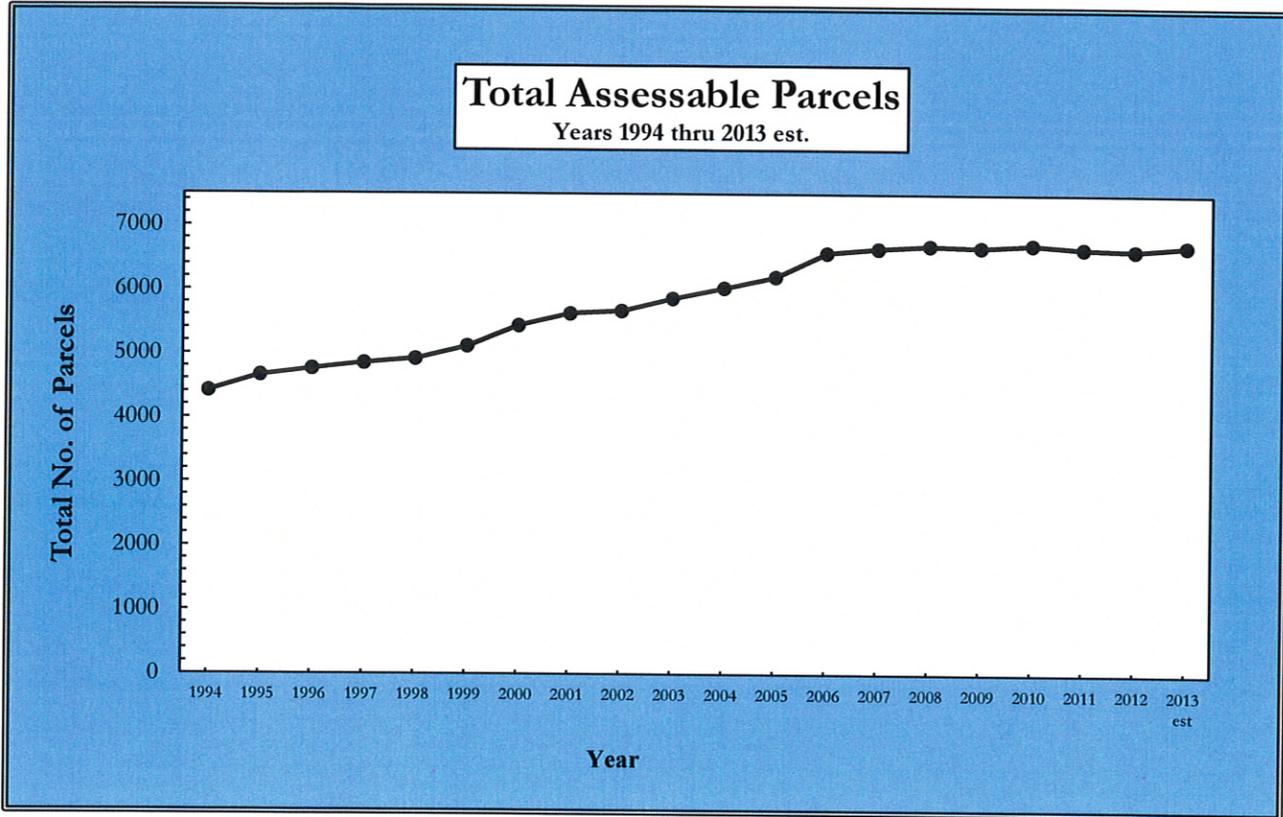
PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Professional Services	\$ 44,362	\$ 45,000	\$ 45,000	100.00%
Totals	\$ 44,362	\$ 45,000	\$ 45,000	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2013 BUDGET HIGHLIGHTS

No changes anticipated in the 2013 budget as the assessor is under an existing contract; the only unknown cost in 2013 are fees charged from the state.



Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$40,400	\$50,265	\$44,417	\$44,362	\$45,000	\$45,000
Percentage Change	24.42%	-11.63%	-0.12%	1.44%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

MISSION To maintain the Village Hall and Public Safety Facilities in clean and functional condition by the most cost efficient means.

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.

ACCOMPLISHMENTS

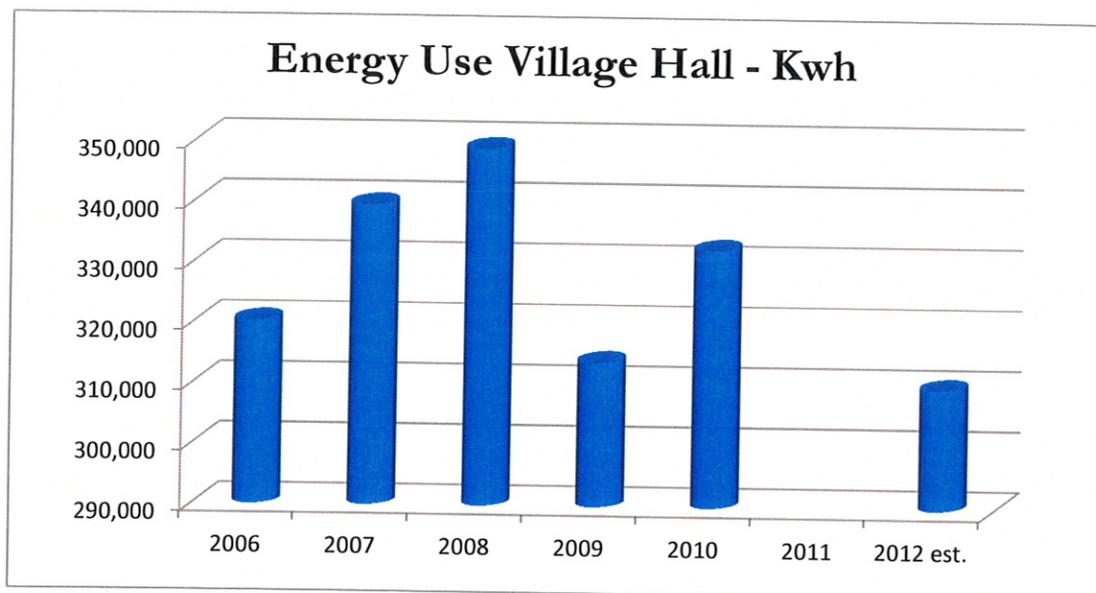
2010-2012 See data on energy use at bottom of this page and on following page.

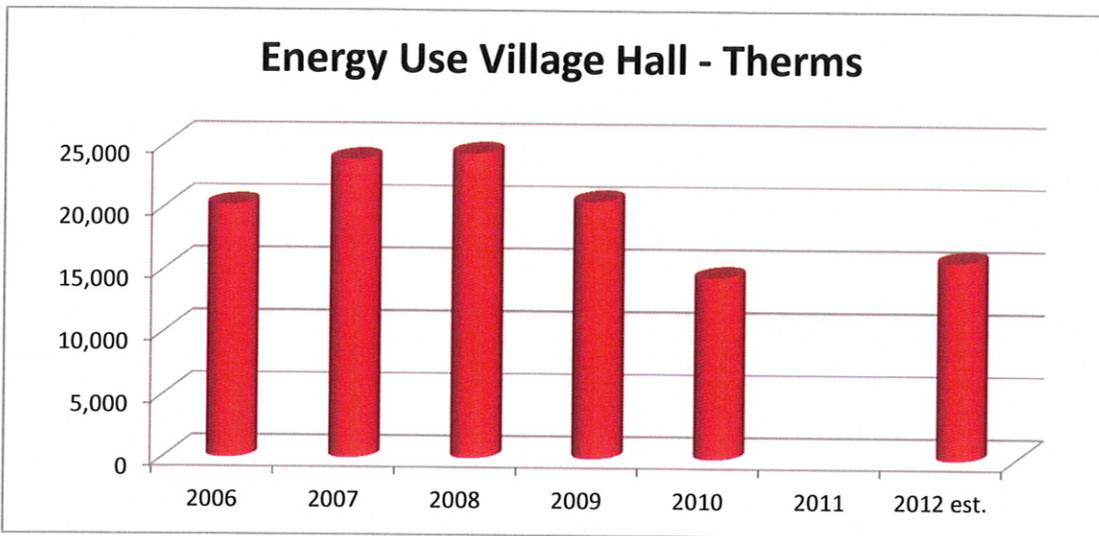
2009 Evaluated HVAC system to determine future budget implications for updating the system. Painted six administrative offices.

PROGRAM MEASURES

Years	Killowat 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		
2012 est.	310,000	15,800

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





PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 23,634	\$ 16,800	\$ 16,800	25.93%
Utilities	20,155	23,000	21,000	32.41%
Repairs and Maintenance	38,944	20,000	20,000	30.86%
Supplies	4,686	7,000	7,000	10.80%
Totals	\$ 87,419	\$ 66,800	\$ 64,800	100.00%

Personnel:

The Village contracts for janitorial services and HVAC maintenance.

2013 BUDGET HIGHLIGHTS

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

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$56,813	\$57,017	\$51,707	\$87,419	\$66,800	\$64,800
Percentage Change	0.36%	-9.31%	69.07%	-23.59%	-2.99%

GENERAL GOVERNMENT

ADMINISTRATION - BOARD OF APPEALS

MISSION To hear all cases brought before the Board and render equitable decisions for petitioning property owners and the Village as a whole.

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	2010 Results	2011 Results	2012 Results thru 7/31/12
Number of Applications for Appeals/Variations	3	5	2
Number of Approvals	2	3	2
Number of Denials	1	2	0
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Employee Benefits	\$ 26	\$ 50	\$ 50	11.11%
Wages	340	400	400	88.89%
Totals	\$ 366	\$ 450	\$ 450	100.00%

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

2013 BUDGET HIGHLIGHTS

Maintained the budget at the 2012 levels.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$194	\$172	\$172	\$366	\$450	\$450
Percentage Change	-11.34%	0.00%	112.79%	22.95%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY AND LIABILITY INSURANCE

MISSION To provide the Village with 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
2002	29	\$7,720	10	\$39,214	Not available
2003	21	\$6,873	21	\$77,311	Not available
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					
2011					
2012 estimate					

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Insurance Deductible	\$ 1,471	\$ 2,000	\$ 2,000	2.16%
Property Insurance	24,426	30,000	30,000	32.33%
General Liability & Umbrella	10,000	10,000	10,000	10.78%
Crime insurance	227	800	800	0.86%
Worker's Compensation	36,792	54,000	34,000	36.64%
Vehicles	20,638	15,500	15,500	16.70%
Bonds for Public Officials	340	500	500	0.54%
Totals	\$ 93,894	\$ 112,800	\$ 92,800	100.00%

2013 BUDGET HIGHLIGHTS

Reduced the worker's compensation budget by \$20,000 based on dividends received in 2012 and anticipating the dividend payment will continue into 2013.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$145,798	\$132,949	\$93,218	\$93,894	\$112,800	\$92,800
Percentage Change	-8.81%	-29.88%	0.73%	20.14%	-17.73%

GENERAL GOVERNMENT

ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

MISSION To provide for funding for unforeseen events that occur in the upcoming budget year and their potential financial impact to the village.

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

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	5,238	10,000	10,000	100.00%
Uncollectible Accounts	74	-	-	0.00%
Totals	\$ 5,312	\$ 10,000	\$ 10,000	100.00%

2013 BUDGET HIGHLIGHTS

No changes were made to the 2013 budget.

Department Total Expenditures by Year:

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
	\$15,630	\$3,653	\$18,642	\$5,312	\$10,000	\$10,000
Percentage Change		-76.63%	410.32%	-71.51%	88.25%	0.00%

PUBLIC SAFETY

HEALTH AND HUMAN SERVICES

MISSION Maintain public safety by safeguarding the public from animals not kept in accordance with state and local laws and provide for costs related to Howard's share of the Brown County nutrition program for the elderly.

GOALS

- Have humane 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	2010 Results	2011 Results	2012 Estimates
Number of Responses to Animal Control Calls:			
Administrative/daytime hours	683	521	575
Evening or Night Calls	17	24	25
Animal Control Costs	\$20,271	\$22,600	\$22,600
Dog Licenses and Pickup Fee Revenue	\$8,733	\$7,774	\$8,300
Net Cost of Department	\$11,538	\$14,826	\$14,300

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Telephone	\$ 2	\$ 400	\$ 400	1.56%
Supplies	8,310	8,000	8,000	31.25%
Employee Benefits	1,552	2,200	2,200	8.59%
Wages	10,407	12,000	12,000	46.88%
Nutrition Program	-	3,000	3,000	11.72%
Totals	\$ 20,271	\$ 25,600	\$ 25,600	100.00%

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

2013 BUDGET HIGHLIGHTS

No changes have been made to the 2013 budget.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$17,506	\$24,918	\$23,411	\$20,271	\$25,600	\$25,600
Percentage Change	42.34%	-6.05%	-13.41%	26.29%	0.00%

PUBLIC SAFETY

POLICE

MISSION To protect the health, safety and general welfare of the community.

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.
- Continue preventative maintenance programs on police vehicles.

ACCOMPLISHMENTS

Year	Citations Issued	Warnings Issued	Defects	Totals
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 cannot generate this information from the new system.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 1,317,036	\$ 1,379,800	\$ 1,416,200	92.01%
Telephone	3,794	3,900	3,900	0.25%
Utilities	6,215	7,500	7,500	0.49%
Repairs, Maintenance and Fuel	69,460	69,000	69,000	4.48%
Supplies	4,135	6,000	6,000	0.39%
Employee Benefits	3,780	2,700	2,700	0.18%
Wages (Crossing Guards)	32,372	35,000	33,900	2.20%
Totals	\$ 1,436,792	\$ 1,503,900	\$ 1,539,200	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

Part-time crossing guards

2011	2012	2013
10	10	10

2013 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will increase by 2.0% based on an existing contract. Decreased crossing guard wages by \$1,100 based on actual estimated results.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$1,266,674	\$1,356,493	\$1,386,891	\$1,436,792	\$1,503,900	\$1,539,200
Percentage Change	7.09%	2.24%	3.60%	4.67%	2.35%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION To protect the health, safety and general welfare of the community.

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 Measures	2005	2006	2007	2008	2009	2010	2011	2012 estimate
Total Inspections	2,057	2,047	2,120	2,120	2,200	2,372	2,452	2,500
Total Emergency Calls	16	37	35	63	78	99	104	130
Total Population	15,475	15,755	15,830	15,965	16,110	17,399	17,728	18,166
Total Number of Occupancies Inspected	1,000	1,024	1,060	1,060	1,100	1,186	1,150	1,170
Per capita pending	\$16.15	\$22.77	\$23.01	\$22.90	\$22.83	\$28.06	\$27.53	\$28.33
Total Cost of Emergency Calls	\$249,916	\$358,739	\$364,246	\$365,583	\$ 367,841	\$ 488,140	\$ 488,140	\$ 514,600
Total Emergency Calls Per 1000 Population	1.0	2.3	2.2	3.9	4.8	5.7	5.9	7.2
Total Cost Per Emergency Call	\$15,620	\$9,696	\$10,407	\$5,803	\$4,716	\$4,931	\$4,694	\$3,958

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	226 thru 8/31/12	7:24 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

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Telephone	\$ 4,860	\$ 4,000	\$ 4,000	0.41%
Utilities	19,511	22,000	22,000	2.24%
Public Fire Protection	397,000	397,000	397,000	40.49%
Repairs, Maintenance and Fuel	40,057	24,000	30,000	3.06%
Workshops and Conferences	5,739	8,000	12,000	1.22%
Supplies	40,557	40,000	40,000	4.08%
Employee Benefits	58,625	54,400	74,500	7.60%
Salary and Wages	318,791	362,200	401,000	40.90%
Totals	\$ 885,140	\$ 911,600	\$ 980,500	0.00%

PERSONNEL

	2011	2012	2013
Fire chief	1	1	1
Assistant fire chief	1	1	1
Administrative assistant	1	0	0
Assistants, inspectors & part-time	42	42	42

(All positions are part-time except fire chief position is full-time.)

2013 Fire Dept. Budget Analysis:

Increased wages and benefits by \$58,900 to allow for funding paid on call fire fighters in 2013. Added \$6,000 to repairs, maintenance and fuel and \$4,000 to workshops and conferences based estimated actual results for 2012.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$761,246	\$762,583	\$887,428	\$885,140	\$911,600	\$980,500
Percentage Change	0.18%	16.37%	-0.26%	2.99%	7.56%

PUBLIC SAFETY

RESCUE SERVICES

MISSION To provide rescue and emergency medical services to all Village residents and workers 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	Response Time
2012 thru 8/31/12		minutes
2011		4.60 minutes
2010	724	4.60 minutes
2009	602	4.60 minutes
2008	595	4.30 minutes
2007	664	4.40 minutes
2006	493	4.52 minutes
2005	629	4.60 minutes
2004	606	4.51 minutes

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 167,126	\$ 171,400	\$ 175,600	95.81%
Utilities	5,751	7,500	7,500	4.19%
Totals	\$ 172,877	\$ 178,900	\$ 183,100	100.00%

PERSONNEL

Contract with County Rescue

2013 Rescue Budget Analysis:

Increased contracted services by \$4,200 in accordance with the existing contract. (Note that Rental income also increased by \$4,200 for rent being charged to County Rescue for space in our public safety building.)

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$162,577	\$164,578	\$168,461	\$172,877	\$178,900	\$183,100
Percentage Change	1.23%	2.36%	2.62%	3.48%	2.35%

PUBLIC WORKS

ADMINISTRATION

MISSION To provide for the public well-being by oversight and administration of all public works operations.

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

- 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.
- 2010 Upgraded office space to centralize office storage and reproduction facilities.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 3,186	\$ 4,500	\$ 4,500	6.06%
Workshops and conferences	260	1,000	1,000	1.35%
Dues & subscriptions	2,601	800	800	1.08%
Supplies	3,568	7,000	7,000	9.42%
Employee Benefits	15,932	15,600	11,000	14.80%
Salaries and wages	56,837	45,700	50,000	67.29%
Totals	\$ 82,384	\$ 74,600	\$ 74,300	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
Public Works Director	.4	.4	.4
Clerk typists	0.8	0.4	0.4

2013 BUDGET HIGHLIGHTS

Decreased combined salaries and benefits by \$300 based on more accurate allocation of costs between departments and using existing contracts and salary schedules.

Department Total Expenditures by Year:

	2008	2009	2010	2011	2012	2013
Actual	Actual	Actual	Actual	Budget	Budget	Budget
	\$94,501	\$88,468	\$98,860	\$82,384	\$74,600	\$74,300
Percentage Change		-6.38%	11.75%	-16.67%	-9.45%	-0.40%

PUBLIC WORKS

STREETS AND STREET LIGHTS

MISSION To maintain all Village streets and provide a level of service for a free flow of traffic. Work with utility provider to establish an adequate supply of fully functioning street lights.

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

ACCOMPLISHMENTS

- 2012 Riverdale Drive 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.
- 2010 Continued working with the state to reconstruct Velp Ave in 2011 and Glendale Ave.

Quantitative Performance Measures	2009	2010	2011	2012
No. Street Lights in the Village	1147	1143	1175	1194
No. Traffic Signals	13	13	11	10
No. of Roundabouts	11	11	13	14

PROGRAM EXPENDITURES

Street Department:

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 3,727	\$ 6,000	\$ 6,000	0.77%
Telephone	2,212	3,700	3,700	0.48%
Repairs, Maintenance and Fuel	131,905	122,000	140,000	18.06%
Workshops and Conferences	405	1,800	1,800	0.23%
Dues and subscriptions	505	500	500	0.06%
Supplies	80,422	66,000	66,000	8.52%
Employee Benefits	175,409	164,000	167,000	21.55%
Salaries and wages	372,654	390,000	390,000	50.32%
Totals	\$ 767,239	\$ 754,000	\$ 775,000	100.00%

Street Lighting (no line item):

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$288,013	\$283,150	\$298,898	\$296,547	\$315,000	\$375,000
Percentage Change	-1.69%	5.56%	-0.79%	6.22%	19.05%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 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	3.90
GIS operator	0.35	0.35	0.35
Total Full-time positions	5.90	5.90	5.90
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

2013 BUDGET HIGHLIGHTS

Street Operations:

Increased employee benefits and wages by \$3,000 based on existing union contract and historical trends. Also increased repairs, maintenance and fuel by \$18,000 based on historical trends and estimate cost increases in 2012.

Street Lights:

Increased by \$60,000, the estimated additional cost of adding street lights on Velp & a new road County RK and anticipated cost increases from WPS.

Street Dept. Summary (excludes lighting)

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$648,352	\$683,365	\$702,775	\$767,239	\$754,000	\$775,000
Percentage Change	5.40%	2.84%	9.17%	-1.73%	2.79%

PUBLIC WORKS

MECHANIC

MISSION To provide mechanical services to all Village departments, auto fleet and equipment in order to keep items in operating order.

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

- 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.
- 2010 Began performing maintenance functions for the Village Green Golf Course. Continued with routine maintenance program.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Repairs and maintenance	\$ 1,205	\$ 1,000	\$ 1,000	0.70%
Workshops and conferences	687	300	300	0.21%
Supplies	6,942	5,000	7,000	4.93%
Employee Benefits	32,749	40,500	43,600	30.73%
Wages	72,599	87,600	90,000	63.42%
Totals	\$ 114,182	\$ 134,400	\$ 141,900	100.00%

PERSONNEL

2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Mechanic 1	1.6	1.6	1.6
------------	-----	-----	-----

2013 BUDGET HIGHLIGHTS

Increased employee benefits and wages by \$5,500 based on existing union contract. Increased supplies by \$2,000 based on recent historical trends.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$123,180	\$117,954	\$118,815	\$114,182	\$134,400	\$141,900
Percentage Change	-4.24%	0.73%	-3.90%	17.71%	5.58%

PUBLIC WORKS

SNOW AND ICE REMOVAL

MISSION To keep the streets safe for use by clearing snow and ice by the most cost efficient means.

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 Installing new equipment for preventative measures for snow removal on streets.

EVALUATION OF RESULTS				
	2009	2010	2011	2012 estimates
Number of Street Miles	106	106	106	106
Tons of salt purchased	1,600	750	750	750
Number of Days Snow Control/Removal	56	40	40	15
Average Cost Per Mile of Street Per Event	\$33.86	\$29.96	\$35.38	\$121.01
Average Cost Per Snow Fall	\$3,589.13	\$3,176.23	\$3,749.78	\$12,826.67

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Repairs, Maintenance and Fuel	\$ 47,836	\$ 38,000	\$ 38,000	20.49%
Supplies	47,562	60,000	50,000	26.95%
Employee Benefits	16,883	29,100	30,500	16.44%
Wages	37,710	65,300	67,000	36.12%
Totals	\$ 149,991	\$ 192,400	\$ 185,500	100.00%

PERSONNEL

2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Laborer	1.25	1.25	1.25
---------	------	------	------

2013 BUDGET HIGHLIGHTS

Increased wages and benefits by \$3,100 based on existing union contract. Decreased supplies by \$10,000 based on historical trends.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$100,608	\$200,991	\$127,049	\$149,991	\$192,400	\$185,500

PUBLIC WORKS

BUILDING OPERATIONS

MISSION To maintain, repair and keep Village owned public works facilities in proper working order.

GOALS

- Continue to update facilities with preventative maintenance and daily upkeep.
- Utilize the service contract 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

2012 Installed security fencing and made roughing improvements.
 2011 Continued daily maintenance through contracted services.
 2010 Added LED lighting to the building which assisted in lowering utility costs.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$14,523	\$14,600	\$14,600	18.57%
Telephone	5,958	5,500	5,500	7.00%
Utilities	28,852	35,000	35,000	44.53%
Repairs and Maintenance	14,485	16,000	16,000	20.36%
Supplies	9,577	7,500	7,500	9.54%
Totals	\$73,395	\$78,600	\$78,600	100.00%

PERSONNEL The Village contracts for janitorial services.

2013 BUDGET HIGHLIGHTS

No changes made to the 2013 budget.

Department Total Expenditures by Year:

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
	\$87,170	\$69,541	\$66,173	\$73,395	\$78,600	\$78,600
Percentage Change		-20.22%	-4.84%	10.91%	7.09%	0.00%

PUBLIC WORKS

SANITATION

MISSION To provide sanitation collection services to the residential properties within the Village and collect all Village facility waste.

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

2010 Upgraded garbage truck used for special collections.

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 est.	\$ 37.10	4,025	1,350	5,375	25.12%	164
Totals		46,724	16,473	63,195	26.07%	

The table above does not report any data for yard waste. Yard waste (brush, grass, leaves, etc.) is considered to be recycled material but the tonnage has not been weighed by the Village. Yard waste is recycled into mulch and estimated to exceed 6,000 tons per year. The chart above does not include recycling tonnage from commercial or manufacturing facilities as these companies are self-directed.

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

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted services-curb-side pickup	\$ 276,105	\$ 287,000	\$ 300,700	56.99%
Repairs, maintenance & fuel	9,542	9,300	9,300	1.76%
Tonnage of waste-tipping fees	165,998	165,000	165,000	31.27%
Supplies	5,298	10,000	10,000	1.90%
Employee Benefits	10,902	11,700	13,000	2.46%
Wages	24,780	26,100	29,600	5.61%
Totals	\$ 492,625	\$ 509,100	\$ 527,600	100.00%

PERSONNEL

2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Garbage Laborer

0.5

0.5

0.5

2013 Sanitation Budget Analysis:

Increased contracted services by \$13,700 based on existing contract for garbage pickup (there is a variable component of the contract based on gas prices). Increased wages and benefits by \$4,800 based on existing union contract.

Department Total Expenditures by Year:

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$328,187	\$435,961	\$493,478	\$492,625	\$509,100	\$527,600
Percentage Change	32.84%	13.19%	-0.17%	3.34%	3.63%

PUBLIC WORKS

RECYCLING

MISSION To meet all state mandates on curbside and drop-off recycling by providing services at the most efficient and effective costs.

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.
 Qualified for and received a REI grant program on efficiencies when applicable.
 In August 2009, began single stream recycling and switched all residents to a single 90 gallon container.

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 262,129	\$ 275,000	\$ 278,400	99.11%
Supplies & other services	1,367	2,500	2,500	0.89%
Employee Benefits	12,481	-	-	0.00%
Wages	30,385	-	-	0.00%
Totals	\$ 306,362	\$ 277,500	\$ 280,900	100.00%

PERSONNEL

2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Laborer	0.6	0	0
---------	-----	---	---

2013 BUDGET HIGHLIGHTS

Increased contracted services by \$3,400 based on existing contract for recycling services.

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$294,800	\$256,513	\$567,786	\$306,362	\$277,500	\$280,900
Percentage Change	-12.99%	121.35%	-46.04%	-9.42%	1.23%

PUBLIC WORKS

PARK MAINTENANCE

MISSION To maintain Village owned park facilities to allow for all residents use.

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

- 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.
- 2010 Worked with youths sports association to install batting cages at AKZO Nobel sports complex. Added overflow parking to sports complex. Created a dog park in Gordon Nauman Conservancy.

Parks & Forestry Performance Measures					
Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Forestry hours by laborers
2012 est.	25	9	275	8,950	1,300
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

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 8,819	\$ 10,000	\$ 10,000	2.96%
Utilities	17,725	20,000	20,000	5.92%
Repairs, maintenance and fuel	66,642	57,000	57,000	16.87%
Supplies and other expenses	47,527	40,000	40,000	11.84%
Employee benefits	38,667	56,200	60,000	17.76%
Salaries and wages	101,682	148,000	150,800	44.64%
Totals	\$ 281,062	\$ 331,200	\$ 337,800	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
Park Laborer	2	2	2
Total positions	2	2	2
Park Maintenance <i>(8 part-time)</i>	1.75	1.75	1.75

2013 BUDGET HIGHLIGHTS

Increased wages and benefits by \$6,600 based on existing union contract. No other changes made to the 2013 budget line items.

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
	\$400,346	\$330,670	\$351,190	\$281,062	\$331,200	\$337,800
Percentage Change		-17.40%	6.21%	-19.97%	17.84%	1.99%

COMMUNITY DEVELOPMENT

PLANNING AND DEVELOPMENT

MISSION Guide the Village's land use patterns in a way that promotes a range of housing choices, transportation alternatives, environmental opportunities, and economic development policies in order to create a unique identity for the Village in Wisconsin.

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.
- Review and update comprehensive plan. 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

- 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.
- 2010 Coordinated selection process for Comprehensive Plan update. Attended Hwy 41/29 WISDOT development meetings. Attended ICSC conference in Las Vegas and Green Bay. Began development of 202 unit apartment complex, 84 unit complex, a 24 unit complex, an elderly housing project with 49 units, a new sports bar and a dermatology clinic.

Activity and Accomplishments For Community Development	2006	2007	2008	2009	2010	2011	2012 thru Aug
No. lots created by land division	28	10	8	8	28	13	2
No. Rezoning Issues	8	7	9	4	8	4	5
No. Conditional Use Permit Applications	6	15	15	24	22	4	4
No. Comprehensive Plan Amendments	-	-	-	-	-	-	2
No. Road vacations	1	-	2	-	-	-	1
No. Area Development Plans Reviewed	2	-	2	2	3	2	1
Other issues	3	4	5	-	-	-	-
Administrative Appeals	3	-	-	-	1	1	2
Planned Developments	11	11	18	6	7	8	3
Ordinance Amendments	13	5	11	6	9	7	5
Site Plan Reviews	-	3	16	9	11	23	14

PROGRAM EXPENDITURES

	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ 38,229	\$ 10,000	\$ 10,000	9.51%
Telephone	1,297	1,500	1,500	1.43%
Workshops and conferences	488	1,800	1,800	1.71%
Dues & subscriptions	256	500	500	0.48%
Supplies	1,296	1,000	1,000	0.95%
Employee Benefits	13,845	16,500	13,000	15.70%
Salaries	78,654	73,800	82,000	70.22%
Totals	\$ 134,065	\$ 105,100	\$ 109,800	0.00%

PERSONNEL

	2011 Positions Authorized	2012 Positions Authorized	2013 Positions Authorized
--	--------------------------------------	--------------------------------------	--------------------------------------

Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7	7	7

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

2013 Community Development Budget Analysis:

Increased salaries and benefits by \$4,700 based on existing salary schedule.

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$90,759	\$95,363	\$95,296	\$134,065	\$105,100	\$109,800
Percentage Change	5.07%	-0.07%	40.68%	-21.61%	4.47%

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

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.

2010 Combined Movie In the Park and Community Event yielding more participants. Increased by 34 the number of participants in youth special events. Introduced online registration of programs. Increased adult fitness participation by 39 participants.

Quantitative Performance Measures	2005	2006	2007	2008	2009	2010	2011	2012
Program Participation:								
Men's Basketball League (a)	120	144	144	120	72	96	104	109
Ballroom Dance (a)	-	-	120	61	58	58	35	20
Camps (y) (discontinued '11)	32	79	90	-	96	-	-	-
Dance/poms for youth (y)	35	50	75	84	43	38	57	63
Fitness - adult	201	194	150	127	86	125	140	173
Hershey track (y) (discontinued)	50	50	50	50	21	17	-	-
Kickball League - coed (a)	105	105	180	168	156	72	68	64
Playground programs (y)	110	108	114	76	82	61	61	68
Miscellaneous programs (y)	19	11	20	17	56	11	17	-
Rhythm & Me - preschool (y)	81	52	70	73	75	70	47	30
Senior services	-	-	191	550	843	871	967	993
Slow pitch Coed Softball (a)	375	360	435	384	408	416	319	292
Special Events - Family(approx)	2,600	2,800	2,900	2,900	1,300	1,600	925	600
Special Events - Youth	317	448	350	319	250	284	232	200
Tae Kwon Do (a)	100	99	80	102	99	62	90	158
T-Ball (y)	-	111	102	76	75	74	50	36
Tennis (y)	-	29	18	9	38	18	18	15
Trips (a)	286	287	290	297	359	101	57	41
Totals	4,431	4,927	5,379	5,413	4,117	3,974	3,187	2,862
Total less Family special	1,831	2,127	2,479	2,513	2,817	2,374	2,262	2,262

Percentage Program									
Adult (See (a) above)	64.8%	55.9%	56.4%	50.1%	43.9%	39.2%	35.9%	37.9%	
Youth (See (y) above)	35.2%	44.1%	35.9%	28.0%	26.1%	24.1%	21.3%	18.2%	
Senior	0.0%	0.0%	7.7%	21.9%	29.9%	36.7%	42.7%	43.9%	

PROGRAM EXPENDITURES	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Subcontract	\$3,467	\$3,000	\$3,000	1.72%
Telephone	1,400	2,500	2,500	1.43%
Workshops & conferences	300	1,200	1,200	0.69%
Dues	887	800	800	0.46%
Supplies	43,875	65,600	65,600	37.55%
Employee Benefits	27,638	17,000	27,400	9.73%
Salaries and wages	78,340	84,600	97,000	48.43%
Totals	\$155,907	\$174,700	\$197,500	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 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

2012 Leisure Services Budget Analysis:

Increased salaries and benefits by \$22,800.

2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$169,966	\$290,977	\$176,477	\$155,907	\$174,700	\$197,500
Percent Change	71.20%	-39.35%	-11.66%	12.05%	13.05%

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

2012 Issued 595 permits thru August 31 with an estimated total value of \$12.8 million.
 2011 Issued 836 permits with an estimated total value of \$34.3 million.
 2010 Issued 1125 permits with an estimated total value of \$25.9 million.
 2009 Issued 871 permits issued with total valuation of almost \$12.8 million.
 2008 Issued 930 permits with an estimated total valuation of over \$18.3 million.

Performance Measures	2005	2006	2007	2008	2009	2010	2011	2012 estimate
Total Expenditures	\$236,968	\$255,338	\$270,683	\$288,562	\$190,757	\$191,123	\$198,772	\$148,400
Number of full-time employees	3.0	3.0	3.0	2.5	2.0	2.0	2.0	1.5
Code enforcement exp. per capita	\$ 15.58	\$ 16.50	\$ 17.18	\$ 18.23	\$ 11.95	\$ 11.97	\$ 12.34	\$ 8.53
Revenue - building permits	\$107,729	\$ 96,706	\$111,707	\$107,230	\$101,592	\$128,689	\$150,000	\$150,000
Revenue - zoning & other permits	\$ 7,988	\$ 6,975	\$ 8,345	\$ 8,345	\$ 10,525	\$ 7,635	\$ 7,000	\$ 8,500
New Dwelling Units-Single Family	56	65	153	43	48	69	42	
Two Family	14	10	6	-	-	-	-	
Multi-Family	107	20	23	18	-	40	160	
No. of building permits issued:								
Residential	787	748	1,133	585	658	981	709	
Commercial	139	176	186	184	43	33	49	
Other	115	151	166	161	170	111	78	
Average cost of building permit	\$ 103.49	\$ 89.96	\$ 75.22	\$ 115.30	\$ 116.64	\$ 114.39	\$ 179.43	#DIV/0!
Plan Commission zoning issues	8	8	8	8	72	56		

PROGRAM EXPENDITURES

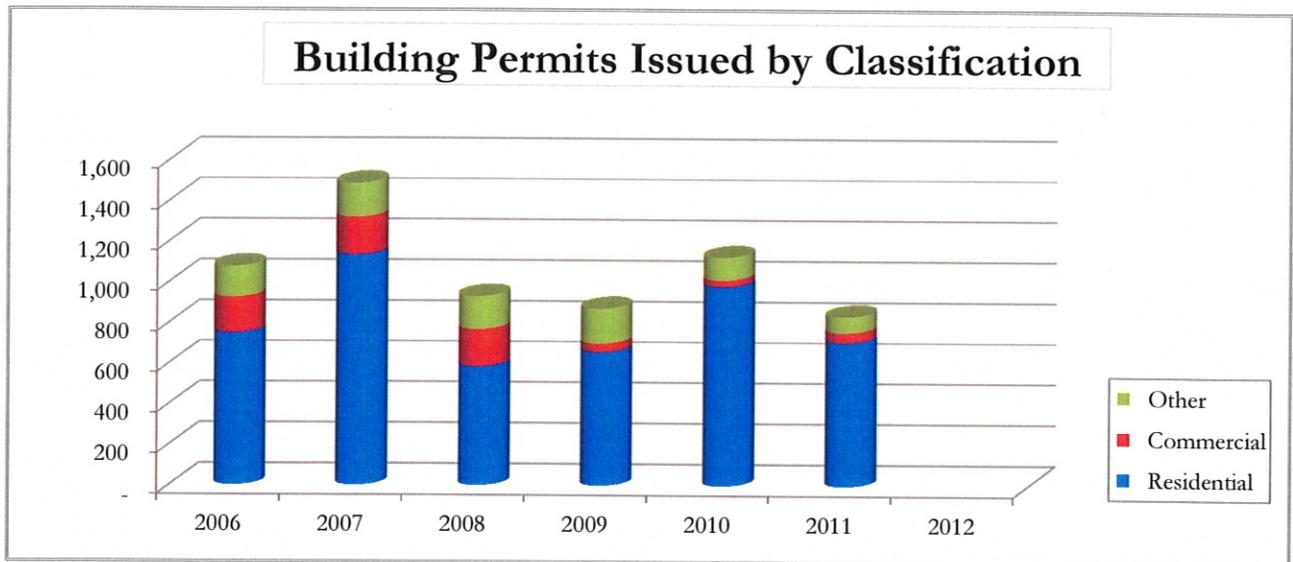
	2011 Actual	2012 Budget	2013 Budget	2013 Percentage
Contracted Services	\$ -	\$ -	\$ -	0.00%
Telephone	1,809	2,500	2,500	1.57%
Repairs and fuel for vehicles	809	2,000	2,000	1.25%
Workshops & conferences	456	1,800	1,800	1.13%
Dues & subscriptions	-	100	100	0.06%
Supplies	890	4,500	4,500	2.82%
Employee Benefits	48,494	41,400	45,000	28.23%
Salaries	146,314	96,100	103,500	64.93%
Totals	\$ 198,772	\$ 148,400	\$ 159,400	100.00%

PERSONNEL

	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)
Director Code Administration Building Inspector / Code Enforcement Officer	1	0.5	0.5
Code Enforcement Officer	1	1	1

2013 Code Administration Budget Analysis:

Increased salaries and benefits by \$11,000 based on existing salary schedule.



2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
\$288,562	\$190,757	\$191,123	\$198,772	\$148,400	\$159,400
Percent Change	-33.89%	0.19%	4.00%	-25.34%	7.41%