



Meeting Date: 7/25/2011
Agenda Item: #6a

Mission Statement
Provide quality services in a modern, courteous and cost-efficient manner.

VILLAGE BOARD MEETING STAFF REPORT

REPORT TO: President Burt McIntyre and Village Board of Trustees

REPORT FROM: Robert Bartelt, Interim Village Administrator

AGENDA ITEM: Review and take action on 2012 General Fund Budget

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

POLICY ISSUE

Does the Village Board want to approve the 2012 budget as proposed or make some amendments?

RECOMMENDED ACTION BY VILLAGE BOARD

If the Village Board is in favor of this policy action, the following motion may be made:

"I move to approve the 2012 General Fund Budget"

POLICY ALTERNATIVE(S)

The Village Board could take the following action:

Amend the Budget Proposal.

Table the item and request additional information.

POLICY REFERENCE

Wisconsin Statutes: 66.105, 66.1331, 66.1337

Howard Municipal Code: N/A

Policies & Procedure Manual: N/A

BACKGROUND INFORMATION

At the last meeting I presented a Power Point presentation that showed a \$409,000 deficit for the 2012 budget. Staff's current estimate of new tax revenues from growth is \$60,000, which reduces the deficit to \$349,000. The deficit was created by a combination of increases in current contracts and other operating expenses and cuts in state aids.

I have been working with all of the department heads and members of the executive leadership staff to review options for cutting expenses and increasing revenue. We also held one budget open house on July 20 to disseminate information to the public and receive feedback from residents on how to balance the budget. Another open house will be held July 27. Leigh Ann sent press releases announcing the informational meetings to The Press, the Press-Gazette, WTAQ radio and all of the TV news stations. She also wrote a cover story about the budget dilemma for the July 11 issue of "Howard Happenings," and notified residents about the meetings via Facebook, Twitter and e-

Notify. Only two residents attended the first budget open house, and both were quoted in the Press-Gazette story that appeared in the July 21 edition. Staff also received two e-mails from residents, and one person posted to the village's Facebook page. Staff considered all of those comments in budget deliberations.

The following is my recommendation to balance the budget:

Proposed Increase in Revenues:

• Increase Building permit fees	\$45,000
• Increase HYSA and Soccer fees	<u>\$ 6,000</u>
Total	\$51,000

Proposed Budget Cuts:

• Early retirement for two employees, with part-time replacements	\$ 44,700
• Layoff one Street Department employee	\$ 75,000
• Rec Guide reduce one mailing cost	\$ 2,300
• Remove two rec programs: Basketball and Community Fest	<u>\$ 5,000</u>
Total	\$127,000

Proposed Budget Changes:

• Use an additional \$100,000 from the fund balance	\$100,000
• Move \$101,000 of the fire protection to the utility bill	<u>\$ 71,000</u>
Total	\$171,000

Total funds for 2012 \$349,000

These changes will balance the budget for 2012. The only variables are the allowed levy increase from growth and the fire protection fee. The village will not be able to finalize the actual tax levy increase from growth until November when the state provides the manufacturing assessed values. I propose adjusting the fire protection amount based on the actual growth in tax levy allowed by our policies and state law. Should the actual allowed levy increase be less than the estimated \$60,000, the move of the fire protection to the utility bill would increase. Should the actual allowed levy amount be higher than the estimated \$60,000, the fire protection would be lowered.

ATTACHED INFORMATION

- I. Recreation cost analysis
 - a. Park Program/Men's Basketball staff report
 - b. Profit/Loss breakdown for all recreation programs
 - c. Community Fest 2011 staff report
- II. Building inspection permit fees analysis
 - a. Report
 - b. Proposed new permit fee schedule
- III. Resident feedback (1-5)
 - a. Press-Gazette article from Budget Open House
 - b. Article from link posted to Facebook from one resident
- IV. 2012 Operating Budget – General Fund, Debt Service Fund and Capital Projects Funds

Attachment
Ia.



Meeting: Village Board
Meeting Date: 7/25/11
Agenda Item: 6a

Mission Statement
Delivering quality services in a courteous,
cost-effective and efficient manner.

VILLAGE BOARD MEETING STAFF REPORT

REPORT TO: Burt R. McIntyre, President
Village Board of Trustees

REPORT FROM: Jon Rupno, Director of Leisure Services

AGENDA ITEM: 6a – Budget update and discussion

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

POLICY ISSUE

Should the Village Board continue funding the summer park program?

BACKGROUND INFORMATION

At the July 11 Village Board meeting, Trustee Deppeler asked about park and recreation programs that are not self-sustaining or profit earning. Two programs that are not self-sustaining are the Playground Program and Men’s Basketball.

During staff budget discussions, the decision was made to cut the Men’s Basketball program. Very few other local municipalities (only Green Bay and De Pere) include Men’s Basketball in their programming. Also, it is becoming increasingly difficult to find referees and scorekeepers to staff the games, and the school district fees for gym rental are exorbitant.

However, at this point, staff is recommending the board continue to fund the summer park program.

Intern Ellen Pichler contacted neighboring municipalities (Allouez, De Pere, Ashwaubenon and Bellevue) to create a spreadsheet comparing what their programs entail, how they are funded, and participant fees.

All of the municipalities offer park programs that run from 9a.m. until 4:30 p.m., four to five days a week, from mid- June through mid-August.

Each program requires the child to be registered, except De Pere, which offers the only drop-in program. Programs are offered at two to eight parks in all of the municipalities, except Howard, which offers the Park Program only at Meadowbrook.

Howard has a budget of \$10,650 for the Park Program compared to the other municipalities, which have budgets between \$10,520 and \$27,500 for their programs.

Bellevue is the only village that does not have the park program in the budget because its program is a state-certified summer camp, and all costs are covered by participant fees and a grant given by Wal-Mart.

In 2011 the Howard Playground Program has 38 participants (There is a maximum limit of 40 children), all of whom are Howard residents. The program runs from 9:00 a.m. to 4:00 p.m. Monday through Thursday. Three playground leaders and one coordinator supervise the children and handle the daily registration, crafts, games and activities.

In prior years, the program ran from 9:00 a.m. to 4:00 p.m. Monday through Friday with four playground leaders and a coordinator. Fridays were the least attended day of the program in 2010. In an effort to reduce costs in 2011 Fridays were eliminated and the number of playground leaders was cut from four to three.

FISCAL IMPACT:

- | | |
|------------------------------|----------------------|
| 1. Is There A Fiscal Impact? | <u>Yes</u> |
| 2. Is it Currently Budgeted? | <u>Yes</u> |
| 3. If Budgeted, Which Line? | <u>100-55300-390</u> |

ATTACHED INFORMATION

- I. Spreadsheet comparing local programs

Attachment I

Community	Participant Fees	Sites	Age	Procedure	Field Trips	Program Length	Hours	Budget	Grants
Bellevue	Res: \$ 49/week Non-Res: \$62/week Res Family: \$ 125/week	2	6 to 12	Register/ Sign-in	Weekly/\$10 extra	June 13-August 12	9am-4pm 4-5pm (\$12.50 extra)	none	1 from Wal Mart
Allouez	Res: \$ 25 Non-Res: \$ 50	1 2	3 to 5 6 to 12	Register Register	yes	3 week sessions June 13-August 12	9:15am-10:30am 10:45am-4pm	\$ 10,520.00	none
De Pere	\$ 6/per child for summer	6	6 to 17	Drop-in	yes	June 13-August 12	9am-noon 12:30pm-4:30pm	\$ 27,500.00	none
Ashwaubenon	Free	8	6+	Register	yes for a fee	June 10-August 10	10:30am-noon 1pm-4:30pm	Staff \$27,418 Supplies \$3,000	none
Howard	Res: \$ 100/summer Non-Res: \$ 115/summer	1	7 to 11	Register	2 at no cost plus several walking field trips	June 13-August 12	9am-4pm	\$ 10,650.00	none

Breakdown of Profit/Loss for Recreation Programs

16.

Course #	Course Description	Revenue	Instructor Salary	Material	P.W. Overtime	Profit/Loss
23111	Ballroom Dance	\$ 310.00	\$ 220.00			\$ 90.00
23112	Ballroom Dance	\$ 150.00	\$ 120.00			\$ 30.00
2041	Rhythm & Me	\$ 324.00	\$ 120.00			\$ 204.00
2042	Rhythm & Me	\$ 135.00	\$ 120.00			\$ 15.00
2043	Rhythm & Me	\$ 378.00	\$ 120.00			\$ 258.00
3301	Yoga + Pilates + Strength Training	\$ 232.00	\$ 196.00			\$ 36.00
3362	Yoga	\$ 399.00	\$ 120.00			\$ 279.00
3365	Yoga	\$ 287.00	\$ 120.00			\$ 167.00
3381	Yoga + Pilates	\$ 463.00	\$ 392.00			\$ 71.00
3382	Yoga + Pilates	\$ 337.29	\$ 308.00			\$ 29.29
3383	Yoga + Pilates	\$ 286.00	\$ 224.00			\$ 62.00
6401	Valentines Day Dinner and Dance	\$ 976.00	\$ 895.00			\$ 81.00
1131	Tae Kwon Do	\$ 120.00	\$ 80.00			\$ 40.00
1132	Tae Kwon Do	\$ 100.00	\$ 80.00			\$ 20.00
1133	Tae Kwon Do	\$ 120.00	\$ 80.00			\$ 40.00
1134	Tae Kwon Do	\$ 80.00	\$ 80.00			\$ -
11093	Kindergym-Pre school Gymnastics	\$ 216.00	\$ 200.00			\$ 16.00
11095	School Age Gymnastics	\$ 138.00	\$ 130.00			\$ 8.00
11096	Kindergym-Pre school Gymnastics	\$ 190.00	\$ 175.00			\$ 15.00
11097	Kindergym-Pre school Gymnastics	\$ 95.00	\$ 87.50			\$ 7.50
11098	Kindergym-Pre school Gymnastics	\$ 216.00	\$ 200.00			\$ 16.00
3366	Yoga	\$ 329.00	\$ 80.00	\$ 48.66		\$ 200.34
3384	Yoga + Pilates	\$ 350.00	\$ 280.00			\$ 70.00
1135 & 1136	Tae Kwon Do	\$ 150.00	\$ 80.00			\$ 70.00
1137 & 1138	Tae Kwon Do	\$ 120.00	\$ 80.00			\$ 40.00
11081	Kindergym-Pre school Gymnastics	\$ 95.00	\$ 87.50			\$ 7.50
11083	Kindergym-Pre school Gymnastics	\$ 475.00	\$ 437.50			\$ 37.50
1111	Youth Tennis - Beginner	\$ 271.00	\$ 179.20			\$ 91.80
1112	Youth Tennis - Intermediate	\$ 350.00	\$ 224.00			\$ 126.00
7301	Adult Co-Ed Slowpitch Softball - Monday	\$ 1,625.00	\$ 445.00	\$ 227.63		\$ 952.37 ***
7302	Adult Co-Ed Slowpitch Softball - Tuesday	\$ 2,275.00	\$ 565.00	\$ 318.99		\$ 1,391.01 ***
7303	Adult Co-Ed Slowpitch Softball - Thursday	\$ 1,625.00	\$ 430.00	\$ 227.62		\$ 967.38 ***
7311	Adult Co-Ed Kickball	\$ 1,250.00	\$ 370.00	\$ 12.75		\$ 867.25 ***
1001	T-Ball	\$ 809.00	\$ 300.00	\$ 488.25		\$ 20.75

Incl. 5% of Special Event Coord. Salary
 Incl. 6% of Special Event Coord. Salary

Breakdown of Profit/Loss for Recreation Programs

5101	Wacky World of Races Event	\$ 40.00	\$ 50.00	\$ 8.30	\$ (18.30)		Incl. 1% of Special Event Coord. Salary
5111	Treasure Chasers Event	\$ 50.00	\$ 50.00	\$ -	\$ -		Incl. 1% of Special Event Coord. Salary
5121	Island Luau & Ice Cream Social Event	\$ 35.00	\$ 50.00	\$ -	\$ (15.00)	***	Incl. 1% of Special Event Coord. Salary
51111	Shreks Swamp Party Event	\$ 25.00	\$ 50.00	\$ -	\$ (25.00)	^^^	Incl. 1% of Special Event Coord. Salary
5151	End of Summer Party Event	\$ 45.00	\$ 50.00	\$ -	\$ (5.00)	***	Incl. 1% of Special Event Coord. Salary
2044	Rhythm & Me	\$ 189.00	\$ 120.00	\$ -	\$ 69.00	^^^	
2001 - 2004	Pee Wee Playground Program	\$ 935.00	\$ 3,098.13	\$ 6.94	\$ (2,170.07)	***	Each program incl. 50% of Playground Program Coordinator's Salary
2111	Playground Program	\$ 3,550.00	\$ 4,900.76	\$ 333.95	\$ (1,684.71)	***	
	Senior Dinner and a Movie	\$ 5.25	\$ -	\$ 6.88	\$ (1.63)	***	
	Senior Bingo	\$ 36.50	\$ -	\$ 148.17	\$ (111.67)	***	
	Senior Sheephead	\$ 2.30	\$ -	\$ 0.53	\$ 1.77	***	
	Senior Line Dancing	\$ -	\$ -	\$ -	\$ -		
	Men's Basketball	\$ 4,800.00	\$ 4,376.00	\$ 1,198.06	\$ (774.06)		
23114	Ballroom Dance	\$ 100.00	\$ 80.00		\$ 20.00	^^^	
23115	Ballroom Dance	\$ 260.00	\$ 160.00		\$ 100.00	^^^	
5353	Cedarburg Strawberry Festival Trip	\$ 189.00	\$ -	\$ 189.00	\$ -		
5351	Chicago Shopping Trip	\$ 2,000.00	\$ -	\$ 1,250.00	\$ 750.00	^^^	
21201	Tiny Tap and Ballet	\$ 540.00	\$ 291.50	\$ 41.28	\$ 207.22	^^^	
21301	Tap and Ballet	\$ 765.00	\$ 291.50	\$ 41.28	\$ 432.22	^^^	
21411	Tap and Jazz	\$ 340.00	\$ 291.50	\$ 41.28	\$ 7.22	^^^	
21511	Poms	\$ 1,460.00	\$ 315.50	\$ 346.31	\$ 798.19	^^^	
33101	Zumba	\$ 300.00	\$ 250.00		\$ 50.00	^^^	
33102	Zumba	\$ 270.00	\$ 225.00		\$ 45.00	^^^	
3366	Yoga	\$ 230.00	\$ 120.00		\$ 110.00	^^^	
3367	Yoga	\$ 399.00	\$ 120.00		\$ 279.00	^^^	
3384	Yoga + Pilates	\$ 493.00	\$ 392.00		\$ 101.00	^^^	
3385	Yoga + Pilates	\$ 367.00	\$ 308.00		\$ 59.00	^^^	
7350	Fall Adult Co-Ed Softball League	\$ 1,480.00	\$ 420.00	\$ 398.49	\$ 661.51	^^^	
7360	Fall Adult Kickball League	\$ 750.00	\$ 180.00	\$ -	\$ 570.00	^^^	
1135 & 1136	Tae Kwon Do	\$ 100.00	\$ 80.00	\$ -	\$ 20.00	^^^	
1137 & 1138	Tae Kwon Do	\$ 200.00	\$ 80.00	\$ -	\$ 120.00	^^^	
6411	Senior Halloween Dinner and Dance	\$ 1,586.00	\$ -	\$ 1,553.00	\$ 33.00	^^^	
	Santa's Calling Event	\$ -	\$ -	\$ -	\$ -	^^^	
	Great Pumpkin Walk	\$ 300.00	\$ -	\$ 112.77	\$ 187.23	^^^	
	Winter Rec Fest	\$ 900.00	\$ -	\$ 788.00	\$ 112.00		

Breakdown of Profit/Loss for Recreation Programs

Incl. 69% of Spec. Event Coord. Salary

Community Event	\$ 8,357.50	\$ 3,450.00	\$ 6,180.71	\$ (1,273.21)
WPRA Ticket Fundraiser	\$ 15,785.75	\$ -	\$ 15,302.75	\$ 483.00 ^^^
Facility Rentals	\$ 6,200.00	\$ -	\$ -	\$ 6,200.00 ***
Newsletter Mailing			\$ 4,299.60	\$ (4,299.60)
Ice Rink Supervisor/Concessions	\$ 482.05	\$ 1,489.88		\$ (1,007.83)
HYSA Baseball/Softball				\$ - ***
HYSA Flag Football				\$ -
Youth Soccer				\$ - ***

*** In progress
 ^^^ Based on 2010

Men's Basketball will be cut unless an agreement can be reached with HSSD to eliminate the \$775 gym rental fee
 The Summer Community Event will be cut

Facility Rentals Itemized 1/1/11 - 7/20/11

	Rentals	Rental Fees Collected
Village Hall Community Center	27 \$	1,665.00
Village Hall Activity Room	18 \$	340.00
Meadowbrook Pavilion	37 \$	3,680.00
Meadowbrook Open- Air	3 \$	115.00
Pinewood	6 \$	400.00
Totals	<hr/> 91 \$	6,200.00

Ic.



Meeting: Village Board
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Mission Statement

Delivering quality services in a courteous, cost-effective and efficient manner.

VILLAGE BOARD MEETING STAFF REPORT

REPORT TO: Burt R. McIntyre, President
Village Board of Trustees

REPORT FROM: Jon Rupno, Director of Leisure Services

AGENDA ITEM: 6a – Budget report and discussion

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

POLICY ISSUE

Review of the 2011 Howard Community Fest

BACKGROUND INFORMATION

This year marked the 9th annual community festival. A variety of family activities were offered based on evaluations and recommendations. A complete list of activities is as follows:

Saturday: Free bowling at Village Lanes 12-3 pm, 14 carnival games, 4 inflatable games/slides/bouncers, door prizes, Critter Corner booths and demonstrations, a magician, an outdoor movie "How to Train Your Dragon", and concessions.

Saturday at Village Green Golf Course: Community day included a hole-in-one contest.

The weather was a major factor at the Saturday festivities. It was hot and humid all day Saturday, which carried over into the evening activities as well. This weather may have deterred people from attending the event or may have shortened the length of stay at the event. Based on game/inflatable ticket sales, I would estimate around 430 people attended, with an additional 150 at the magician and movie.

Overall, the event went very well. Volunteer support was the most difficult aspect of the event planning this year, and the event could have run more smoothly from an administrative perspective had more people been available during the event itself.

The event generated \$8,357.50 through sponsorships and sales. The total cost of the event for entertainment and supplies was \$6,180.71, plus an additional \$3,450 in Leisure Services staff time. The result was a loss of \$1,273.21 for the event. Below is a cost comparison of the three most recent Community Events to the 2011 event from a budget standpoint. *Prior to 2011, the Leisure Services staff time had not been included in the budget breakdown.*

Community Fest Comparisons

Year	Revenue	Cost	Net Profit/Loss
2008**	\$ 14,096.00	\$ 16,653.58	\$ (2,557.58)
2009**	\$ 7,258.00	\$ 11,017.64	\$ (3,759.64)
2010**	\$ 8,341.25	\$ 9,264.71	\$ (923.46)
2011	\$ 8,357.50	\$ 9,630.71	\$ (1,273.21)

** Does not include Leisure Services staff salary expense

FISCAL IMPACT:

1. Is There A Fiscal Impact?	<u>Yes</u>
2. Is it Currently Budgeted?	<u>Yes</u>
3. If Budgeted, Which Line?	<u>100-55300-390</u>

Attachment II a.



Meeting: Village Board
Meeting Date: July 25, 2011
Agenda Item: 6a

Mission Statement

Delivering quality services in a courteous, cost-effective and efficient manner.

VILLAGE BOARD MEETING STAFF REPORT

REPORT TO: Burt R. McIntyre, President
Village Board of Trustees

REPORT FROM: Jim Korotev, Director of Code Administration

AGENDA ITEM: 6a – Budget review and discussion

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

POLICY ISSUE

Should the village increase permit fees to generate revenue in 2012?

BACKGROUND INFORMATION

All village staff were asked to review their budgets and list ideas to cut expenses and generate revenue. One way to generate revenue would be to increase permit fees.

The permit fees collected for the first six months of 2011 total \$51,884 under the current fee schedule. I recalculated the first six months of 2011 using the relatively modest changes shown on the attached fee schedule and came up with \$75,613, a \$23,729 increase. Stretching this out to one year, we'd be looking at a total permit fee increase of between \$45,000 and \$50,000 per year (more if things ever pick up again).

Since every municipality has a different way to calculate permit fees, it's difficult to compare apples to apples. However, I can provide a comparison of total permit fees for a specific project. The test project is a new 1,600-square-foot ranch house with an unfinished basement and a 600 square-foot attached garage. Here are the permit fees charged by other municipalities for the test project (The Village of Howard shows the existing fees crossed out and the proposed new fees in red):

MUNICIPALITY	Total Permit Fees
City of Fond-du-Lac	\$1,825.00
Village of Hobart	\$1,098.00
Village of Bellevue	\$2,010.00
City of Green Bay	\$1,163.00
City of Wausau	\$1,009.00
Village of Suamico	\$1,080.00
Village of Howard	\$637 \$475.00
City of Neenah	\$1,253.00
City of Stevens Point	\$750.00
City of Plover	\$537.00
City of New London	\$845.00
Town of Greenville	\$1,346.00
City of Sun Prairie	\$613.00

ATTACHED INFORMATION

- I. Proposed NEW permit fee schedule

II b.

PERMIT FEE SCHEDULE

BUILDING GROUPS - NEW CONSTRUCTION AND ADDITIONS

Group I - Residential buildings in which families or households live, rooming houses and residential accessory buildings (this group does not include hotels, motels or institutional buildings).

Group II - Non-residential warehouses, storage buildings and similar type occupancies (this group includes buildings used exclusively for warehousing, storage or similar purposes).

Group III - All other buildings not classified as Group I or Group II.

PERMIT FEES FOR NEW CONSTRUCTION AND ADDITIONS

Building Permits

Group I - \$.040/sq. ft. (except unfin. basements) **.05**
 Group I - \$.020/sq. ft. (unfinished basements) **.03**
 Group II - \$.025/sq. ft. **.04**
 Group III - \$.060/sq. ft. (first 10,000 sq. ft.) **.08**
 - \$.050/sq. ft. (next 10,000 sq. ft.) **.07**
 - \$.040/sq. ft. (next 10,000 sq. ft.) **.06**
 - \$.030/sq. ft. (over 30,000 sq. ft.) **.05**

Electrical Permits

Group I - \$.020/sq. ft. (except unfin. basements) **.03**
 Group I - \$.010/sq. ft. (unfinished basements) **.02**
 Group II - \$.020/sq. ft. **.03**
 Group III - \$.035/sq. ft. (first 10,000 sq. ft.) **.05**
 - \$.030/sq. ft. (next 10,000 sq. ft.) **.04**
 - \$.025/sq. ft. (next 10,000 sq. ft.) **.03**
 - \$.020/sq. ft. (over 30,000 sq. ft.) **.02**

Plumbing Permits

Group I - \$.020/sq. ft. (except unfin. basements) **.03**
 Group I - \$.010/sq. ft. (unfinished basements) **.02**
 Group II - \$.020/sq. ft. **.03**
 Group III - \$.035/sq. ft. (first 10,000 sq. ft.) **.05**
 - \$.030/sq. ft. (next 10,000 sq. ft.) **.04**
 - \$.025/sq. ft. (next 10,000 sq. ft.) **.03**
 - \$.020/sq. ft. (over 30,000 sq. ft.) **.02**

Heating (HVAC) Permits

Group I - \$.020/sq. ft. (except unfin. basements) **.03**
 Group I - \$.010/sq. ft. (unfinished basements) **.02**
 Group II - \$.020/sq. ft. **.03**
 Group III - \$.035/sq. ft. (first 10,000 sq. ft.) **.05**
 - \$.030/sq. ft. (next 10,000 sq. ft.) **.04**
 - \$.025/sq. ft. (next 10,000 sq. ft.) **.03**
 - \$.020/sq. ft. (over 30,000 sq. ft.) **.02**

PERMIT FEES - ALTERATIONS, REPAIRS AND REMODELING OF EXISTING BUILDINGS

Building Permits

0.5% of Building Construction Cost **1.0%**

Plumbing Permits

1.0% of Plumbing Construction Cost **2.0%**

Electrical Permits

2.0% of Electrical Construction Cost **2.0%**

HVAC Permits

1.5% of HVAC Construction Cost **2.0%**

MISCELLANEOUS FEES

Swimming Pools - \$25 **\$50**

Signs - \$5.00/sq. ft. of Sign Area

Driveway/Culvert - \$20

Demolition - \$25 **\$50**

Permit to Start Construction - \$25 **\$50**

Park Impact Fee - \$1225/Single-Family Dwelling Unit

Park Impact Fee - \$871/Multi-Family Dwelling Unit

Transportation Impact Fee - \$667/Single-Family Dwelling Unit

Transportation Impact Fee - \$474/Multi-Family Dwelling Unit

State UDC Permit Seal - \$25 **\$35**

Municipal Sanitary Sewer Connection - \$10

Municipal Storm Sewer Connection - \$10

Municipal Water Connection - \$10

Water Supply Capacity Charge - Per HMC 13.22

Well Operation Permit - \$35

Erosion Control, New Single Family & Duplex - \$100

Erosion Control, All Other - \$350 + \$30/Acre Disturbed

Delinquent Permits - Double Fee

Other Fees as Set Forth in the Howard Municipal Code

GENERAL NOTES

- Areas included for fee calculation purposes include all floor levels, basements, garages, and enclosed spaces under roof.
- Construction costs include labor and materials.
- The minimum Building Permit fee is \$25. The minimum fee for all other permits is \$10. **\$25**
- All fees are rounded to the nearest dollar.

\$50

1

Village of Howard 2012 Budget Open House

Name	Address
Adam Mleziva	2316 Maddy Ct. Green Bay, WI 54303

How did you hear about tonight's budget meeting? email newsletter

Would you like to be notified of future budget discussions? YES NO

If yes, please provide your phone number and/or e-mail address so we may contact you:

Phone Number: _____ E-mail address: aadamleziva@gmail.com

Please list your ideas for generating revenue, cutting expenses and balancing the 2012 Village of Howard budget below:

Please share any additional comments below:

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Village of Howard 2012 Budget Open House

Name	Address
KATHY RUSSELL	2560 HAVEN RD

How did you hear about tonight's budget meeting? E-MAIL DISTRIBUTION LIST

Would you like to be notified of future budget discussions? YES NO

If yes, please provide your phone number and/or e-mail address so we may contact you:

Phone Number: _____ E-mail address: KATHYTAX@NEW.PP.COM

Please list your ideas for generating revenue, cutting expenses and balancing the 2012 Village of Howard budget below:

WILL THINK ABOUT IT!

Please share any additional comments below:

a

Avoid cuts, say Howard residents

Listening session addresses village's \$409K shortfall

By Alex Morrell

Green Bay Press-Gazette

HOWARD — Only a few residents attended the village's budget listening session and open house Wednesday, but the consensus was paying a little extra to maintain the services was preferable to cutting them to compensate for the sizable deficit inherited from state budget cuts and rising costs.

Village staff organized the meeting to gather input from residents on how best to close a \$409,000 shortfall without raising property taxes beyond the village's growth, which is prohibited under the recently passed 2011-13 state biennial budget.

"I think it's important that we find a way through to increase the revenues to keep the village status quo," said interim village Administrator Bob Bartelt, "because we've been the biggest-growing community almost in the state, and there's a reason for that. People want to live here, and I think it's because of the services we provide."

Howard lost \$310,100 from the state in shared revenue, transportation aid and recycling grants on top of increases in employee and service contracts, utilities and fuel costs.

Howard also ranks among the lowest in debt and property tax per capita in Brown County — \$155.55 and \$250.59 per capita, respectively.

"We've been very frugal in our spending. That's why we have the tax rate we have, and that's why people want to move here," Bartelt said. "We've got to find ways to pick up new revenues, and there's not a lot to cut."

Personnel cuts were still on the table, but with full-time staff already down 15 to 20 percent from a couple years ago, he said better alternatives to generate revenue could include increased fire-protection fees, new garbage or recycling utilities, and bumps to recreational fees and other permits.

Adam Mleziva, a 28-year-old accountant, said he moved to Howard in 2009 in part because he valued the services and thought the finances were well-run.

"You've got to be realistic, we can't cut everything. You can cut, but you can only do so much before you start doing damage," he said. "I'd be willing to pay a little bit more for the services."

Kathy Russell, a 65-year-old owner of a tax-preparation company, agreed that small fee increases would be preferable to cuts.

"There is getting to be a mentality I think that nobody should have to pay any taxes or fees or anything. That somehow this is supposed to be manna from heaven. And I think if it's worth having, it's worth paying for," she said.

Village staff will discuss budget options with the Village Board at 6:30 p.m. Monday, and another open house will be held from 5:30 to 7:30 p.m. Wednesday at the Village Hall, 2456 Glendale Ave.

— awmorrell@greenbaypressgazette.com and follow him on Twitter @awmorrell.



Leigh Ann Wagner Kroening

From: dbaur <dbaur@new.rr.com>
Sent: Wednesday, July 20, 2011 7:30 PM
To: Leigh Ann Wagner Kroening
Cc: Dan Deppeler; Burt McIntyre
Subject: Budget Deficit

David Baur
3046 Sunray Lane
Green Bay, WI 54313

I received the Deficit meeting notice at 10 am today and such short notice is not acceptable.

Also, the reason for the deficit is missing from the notice, this is also not acceptable.

You are asking people to come to the meeting with ideas on how to cut cost and increase revenue not knowing how we got to this point.

I have lived in Howard since 1994 and as far as I know this is the first time the Village is facing a deficit of this size.

I have ideas on how to cut spending

1. Stop building sidewalks in the outlying areas where the population density doesn't warrant them! Nobody uses them in the winter and I see the village clearing them of snow. The cost benefit factor is low as I see it!

2. Discontinue many of the activities the Recreation Dept. put on that most people can do on their own. The Trips to Cedarburg Strawberry Fest, Shopping in Chicago? Ridiculous

Get rid of the fat, layoff the fat and keep what is needed to run the parks! Get rid of the Howard Leisure services!

3. Redo the Garbage pickup contract. I suspect that the service the village currently uses has some excess time in their pickup times.

Why? Because they have no problem picking up two days worth of garbage when there is a holiday in in the work week. I don't know, maybe the village is paying for 5 days and it should only take 4.

4. Howard Fest, it has to go if it is not making enough money to justify the manpower allocated to planning and executing the event.

5. Sell the Village Green Golf Course. The Village Taxpayers already subsidize the Brown County Golf Course. If it is not providing a Return On Investment get rid of it!

6. Hire another person to promote businesses locating to the Village. There are not enough new business locating here and too many empty propertys now. Gus and Emma's comes to mind!

7. Look at all positions in the Village, If they are not providing enough value consider combining positions or eliminating some.

8. Why does a Village with 16k population require 8 trustees? Eliminate 4 trustees.

Sincerely, David Baur

4

Leigh Ann Wagner Kroening

From: Settersten, Craig - DOT <Craig.Settersten@dot.wi.gov>
Sent: Thursday, July 21, 2011 12:34 PM
To: Leigh Ann Wagner Kroening
Cc: 'jlemorande@new.rr.com'
Subject: RE: Village of Howard 2012 Budget Open House

Craig Settersten
2723 Woodale Ave.
Green Bay, WI
54313

Leigh Ann,

I wasn't able to attend last night's meeting, but I do have some comments. Please pass along to the appropriate personnel.

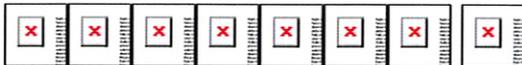
- 1) Until all village personnel are paying at least 12% of their health care premiums and are paying the employee share of their retirement (5.8%), there should be no increase in my property tax.
- 2) Paying for garbage/recycling pickup is an increase in my property tax
- 3) Overtime for village personnel should be almost non-existent, except for operations like snow plowing, etc.
- 4) Working on Saturdays (overtime) to check the curb stops is not appropriate. This should be done during normal working hours
- 5) The village could increase revenue by enforcing village code, i.e. there's a lot of swimming pools with no fences, etc.
- 6) Paying for sidewalk easements is a waste of tax payer money. This should not be done. Just place the sidewalk within the existing village right of way.
- 7) Does the Village really need to own and operate a golf course?
- 8) Increase the cost for using the sports park facilities and rental facilities would be ok, i.e. user fee
- 9) Maybe impose furloughs for village personnel.
- 10) Don't pick up leaves/brush. Let homeowners drop off at village public works.

Thank you,

Craig Settersten

From: The Village of Howard Wisconsin [mailto:lwagonerkroening@villageofhoward.com]
Sent: Wednesday, July 20, 2011 10:01 AM
To: Settersten, Craig - DOT
Subject: Village of Howard 2012 Budget Open House

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Facing a \$400,000 to \$500,000 deficit in the 2012 municipal budget, the Village of Howard is turning to residents for ideas on how to cut costs and increase revenue.

Please join us for a Budget Open House 5:30 to 7:30 p.m. TONIGHT at Howard Village Hall, 2456 Glendale Ave. You'll have the opportunity to get information on the status of the budget, listen to ideas for ways to handle the shortfall, and offer feedback that will heavily be considered in the final stages of the budget process.

If you can't make it tonight, another public listening session will be held 5:30 to 7:30 p.m. July 27, or you can hear more during a budget presentation at the Village Board meeting 6:30 p.m. Monday, July 25.

I hope you can join us!

Leigh Ann Wagner Kroening
Village of Howard, Wisconsin

2456 Glendale Avenue
Green Bay, WI 54313

[Forward email](#)



This email was sent to craig.settersten@dot.state.wi.us by lwagnerkroening@villageofhoward.com | [Update Profile/Email Address](#) | Instant removal with [SafeUnsubscribe™](#) | [Privacy Policy](#).
The Village of Howard Wisconsin | 2456 Glendale Avenue | Green Bay, WI | WI | 54313

5

- **Village of Howard**

Facing a \$400,000 to \$500,000 deficit in the 2012 municipal budget, the Village of Howard is turning to residents for ideas on how to cut costs and increase revenue. Join us for a Budget Open House 5:30 to 7:30 p.m. TONIGHT at Howard Village Hall, 2456 Glendale Ave.

Wednesday at 2:40pm · LikeUnlike ·

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Submit

Kenlyn T Gretz How are we paying overtime? Read the link below. <http://www.htrnews.com/article/20110720/MAN0101/107200527/Overtime-rules-changed-Manitowoc-County-employees?odyssey=mod|newswell|text|MAN-News|s>

11 hours ago · LikeUnlike → 10 p.m. Thursday, July 21

Kenlyn Gretz
3118 Sunray Lane
Green Bay, WI 54313

Article is attached



Overtime rules changed for Manitowoc County employees



Written by

Charlie Mathews
Herald Times Reporter

11:00 PM, Jul. 19, 2011|

MANITOWOC — County Board supervisors overwhelmingly supported Tuesday night changes in how overtime is calculated for hourly employees.

In one resolution, supervisors stopped the practice of allowing employees to combine paid time off — for example sick and vacation days — with hours actually worked to exceed the normally scheduled number of hours and trigger overtime payout, even though 40 hours had not been spent on the job during the week.

Rita Metzger was the lone dissenter with 23 supervisors agreeing with a subsequent resolution containing provisions that exceed the requirements set by the federal Fair Labor Standards Act, as endorsed previously by the Personnel Committee:

» Payment of overtime for all hours worked in excess of 8 hours per shift, except

where the scheduled shift normally exceeds 8 hours. For example, Highway Department Workers routinely work 10-hour shifts during the summer.

» Payment of overtime for all hours worked on holidays.

» Paying a minimum two hours of regular hourly pay or time-and-a-half for actual time worked, whichever is greater, if an employee is called back into work on a scheduled workday after having already left.

» Paying a minimum of four hours of regular hourly pay or time-and-a-half for actual time worked, whichever is greater, if an employee is called into work on a nonscheduled workday.

» Payment of overtime to corrections officers and nonrepresented employees with arrest powers after 48 hours worked in a week.

Before the votes, County Executive Bob

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Ziegelbauer told supervisors the overtime proposals still were "very generous" to employees while "reining in institutionalized excesses."

Personnel Director Sharon Cornils shared data indicating the county in 2010 paid out \$358,000 in overtime, some \$270,000 more than required under federal statutes.

After the meeting, Ziegelbauer said he was confident the resolutions would result in savings of at least \$100,000 per year.

He said there would be less routine incidences of overtime, such as overtime used for training sessions.

"Change is difficult but important, especially in these times if we are going to serve the taxpayers and meet our responsibility to get the most for them out of their hard-earned tax dollars," Ziegelbauer said.

Adding employees

Along with Cornils, Ziegelbauer shared perspectives on the impact of Act 10, state legislation that primarily restricts negotiations with public sector unions to base wage rate and requires additional health insurance and retirement pension contributions.

"The days of cut, cut, cut ... whether positions or programs ... are mostly over with," Ziegelbauer said. "We have reached a level of stability where we can move forward."

They said they are committed to having Manitowoc County known as a premier employer with good pay and excellent fringe benefits.

Ziegelbauer said when the county has advertised job openings there has been a strong response with high-quality applicants.

He said the Highway Department has added 17 employees recently, following layoffs in the past year that cut the union workforce in half.

Ziegelbauer said most of the new hires are former county employees. He said skills and experience are two critical factors assessed, as well as enthusiasm and attitude.

"We want the best workforce going forward," Ziegelbauer said.

He said Highway workers were offered contracts several different times in the past seven months that had no layoff clauses

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and terms better than what Act 10 imposes.

"I exhausted every possibility to save the jobs of those working for us at that time, and they consistently turned away from it," Ziegelbauer said.

A May contract offer, after passage of Act 10, that was rejected left Ziegelbauer "stunned" and he believes union workers were "badly represented" by their **business** manager.

Metzger asked Cornils if it was true that the new Highway positions pay more than those currently working for the county doing the same work advertised.

The personnel director said that was not the case. "As a matter of fairness and wanting to build an organization people would want to work for, we would never do that," Cornils said.

Charlie Mathews: (920) 686-2969 or cmathews@htrnews.com

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

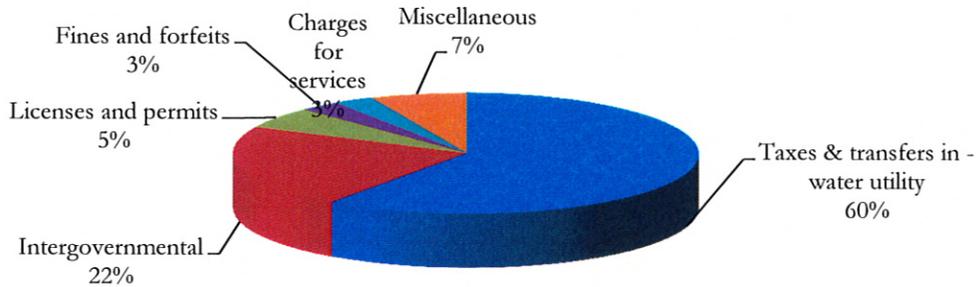
	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Revenues					
Taxes	\$ 2,704,477	\$ 3,054,116	\$ 3,419,942	\$ 3,439,150	\$ 3,488,150
Intergovernmental	1,903,445	1,909,662	1,761,915	1,722,200	1,412,100
Licenses and permits	336,497	269,682	337,860	295,600	359,600
Fines and forfeits	163,985	169,110	189,839	183,000	183,000
Charges for services	159,928	144,242	424,445	180,300	173,200
Miscellaneous	648,398	477,830	457,133	391,200	426,300
Totals Revenues	5,916,730	6,024,642	6,591,134	6,211,450	6,042,350
Expenditures					
General government	740,089	919,598	911,903	907,150	914,450
Public safety	2,419,062	2,285,910	2,466,191	2,552,400	2,544,700
Public works	2,098,021	2,466,612	2,825,024	2,638,700	2,688,800
Community development	643,143	577,097	462,896	513,200	403,400
Total Expenditures	5,900,315	6,249,217	6,666,014	6,611,450	6,551,350
Excess of Revenues Over (Under) Expenditures	16,415	(224,575)	(74,880)	(400,000)	(509,000)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	278,459	280,341	296,848	300,000	309,000
Transfers in from Internal Svc Fund	-	-	-	-	-
Transfers out	-	-	(140,000)	-	-
Total Other Financing Sources (Uses)	278,459	280,341	156,848	300,000	309,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	294,874	55,766	81,968	(100,000)	(200,000)
Fund Balance - January 1	2,292,299	2,587,173	2,642,939	2,724,907	2,624,907
Fund Balance - December 31	\$ 2,587,173	\$ 2,642,939	\$ 2,724,907	\$ 2,624,907	\$ 2,424,907

Note: Transfers in 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.

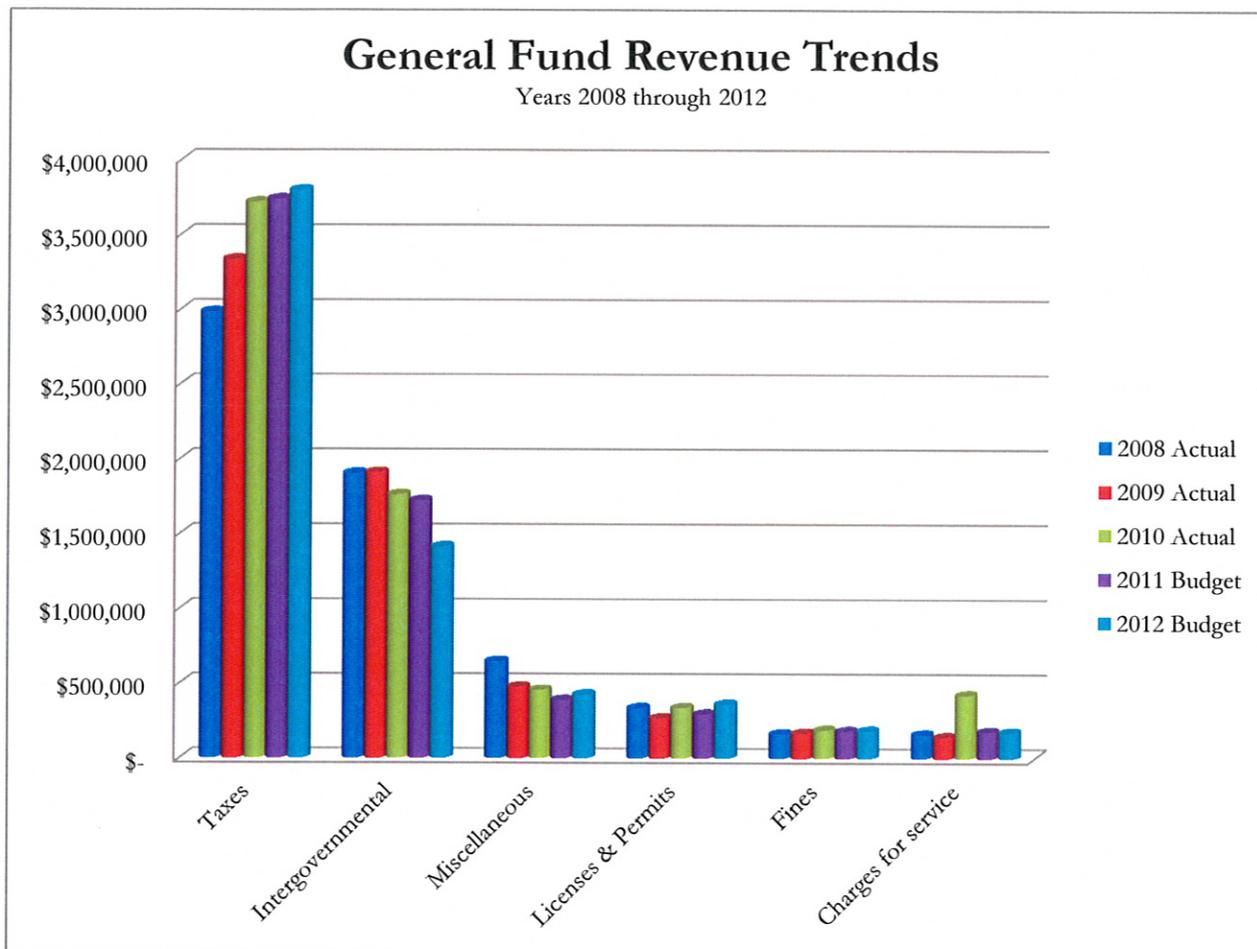
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2010 Actual	2011 Budget	2012 Budget	Percent Change from 2011	2012 Percent of Total
Taxes & transfers in - water utility	\$ 3,716,790	\$ 3,739,150	\$ 3,797,150	1.55%	59.78%
Intergovernmental	1,761,915	1,722,200	1,412,100	-18.01%	22.23%
Licenses and permits	337,860	295,600	359,600	21.65%	5.66%
Fines and forfeits	189,839	183,000	183,000	0.00%	2.88%
Charges for services	424,445	180,300	173,200	-3.94%	2.73%
Miscellaneous	457,133	391,200	426,300	8.97%	6.71%
Totals	\$ 6,887,982	\$ 6,511,450	\$ 6,351,350	-2.46%	100.00%

Budget Revenue By Source
Budget Year 2012



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 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:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$2,982,936	\$3,334,457	\$3,716,790	\$3,739,150	\$3,797,150
% Increase/Decrease	11.78%	11.47%	0.60%	1.55%

Explanations and Assumptions of 2012 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:	2010 Actual	2011 Budget	2012 Budget
General Property Taxes	\$ 3,404,083	\$ 3,427,450	\$ 3,476,450
Managed Forest Crop Lands	(204)	10	10
Other Taxes	171	-	-
Municipal Utility Taxes (Transfers in)	296,848	300,000	309,000
Room Tax Revenue	9,991	10,500	10,500
Interest on delinquent taxes & other	5,901	1,190	1,190
Total Taxes	\$ 3,716,790	\$ 3,739,150	\$ 3,797,150

2012 Budget Analysis:

Municipal utility taxes are expected to increase by \$15,000 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 - for budget purposes, continue to report as tax revenue as the amount helps decrease the need for property taxes. Property taxes are expected to increase by over \$23,450 due to the following:

Expenditure Increases & Revenue Decreases:

- (1) Increased cost of contracted services by \$ primarily made up of the following:
 - Police services by \$ with Brown County Sheriff.
 - Community development for comprehensive plan update of \$.
 - Rescue services by \$.
- (2) Increase in garbage tonnage costs of \$.
- (3) Decrease in transportation aids of \$.
- (4) Decrease in interest on investments of \$.
- (5) Decrease in transfers in from other funds of \$.

Revenue Increases & Expenditure Decreases:

- (1) Decrease in personnel costs of \$ which is net of the elimination of three part-time positions, a 1% increase in pay for union and non-union employees, one job reclassification and a 3% increase in health insurance costs for 2011.
- (2) Increases in Cable TV Franchise Fees of \$ based on revenue received for nine months of 2010.
- (3) Increase in rental income of \$.
- (4) Increases in sale of recycling materials of \$.
- (5) Decrease in utility costs of \$.
- (6) Decrease in supply and other expense accounts by \$.
- (7) Decrease in liability insurance costs of \$.

INTERGOVERNMENTAL

Historical Summary:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$1,903,445	\$1,909,662	\$1,761,915	\$1,722,200	\$1,412,100
% Increase/Decrease	0.33%	-7.74%	-2.25%	-18.01%

Explanations and Assumptions of 2012 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 11 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:	2010 Actual	2011 Budget	2012 Budget
State Shared Revenues	\$ 738,049	\$ 736,900	\$ 532,600
Other State Shared Taxes-computers	10,043	11,000	11,000
State Transportation Aids	863,331	820,100	738,100
State Connecting Highway Aids	21,654	21,700	21,700
Fire Insurance Shared Tax	42,618	42,000	42,000
Recycling Grants	68,475	68,000	44,200
State Municipal Service Aids	9,133	14,200	14,200
State Payment in Lieu of Tax	8,343	8,300	8,300
Other grants	269	-	-
Total Intergovernmental	\$ 1,761,915	\$ 1,722,200	\$ 1,412,100

2012 Budget Analysis:

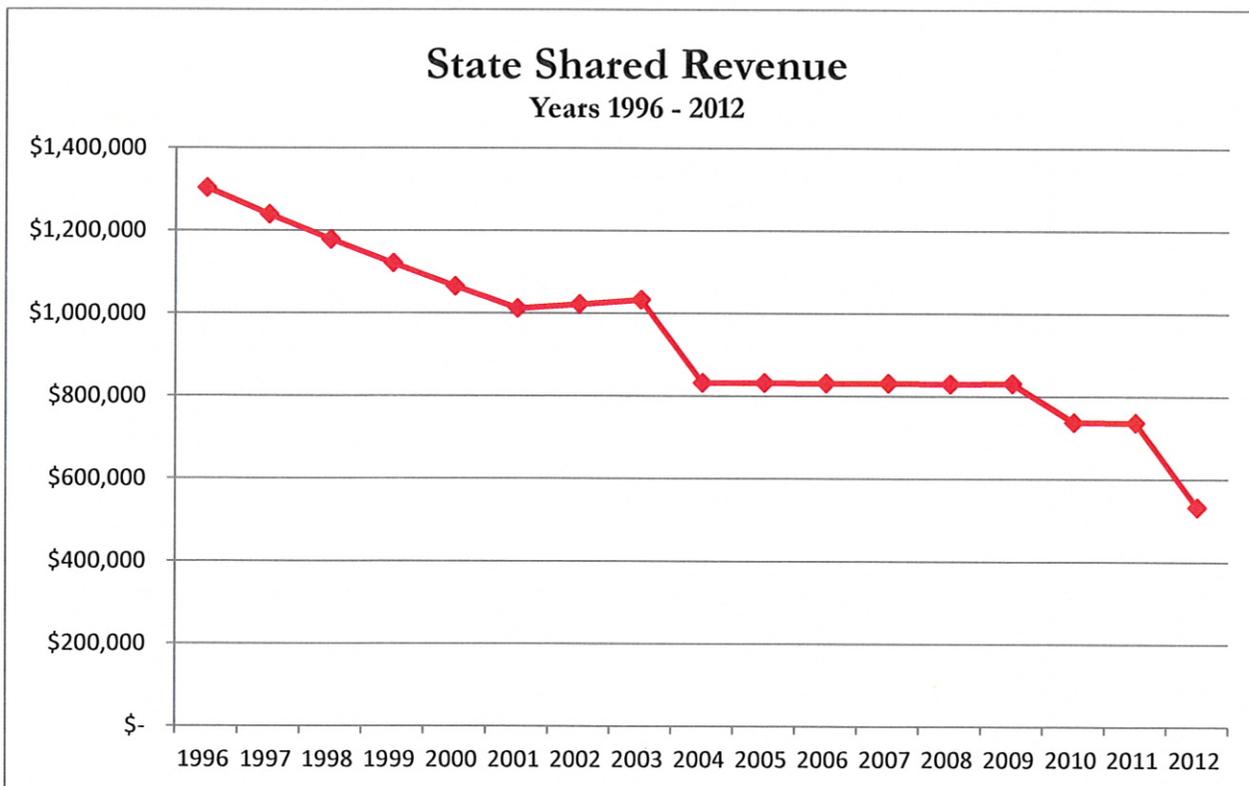
Based on the state's estimates, shared revenue is expected to decrease by \$204,300 and state transportation aids will decrease by \$82,000. Recycling grants are also expected to decrease by \$23,800 based on actual payments received in 2011 and discussions occurring at the state level on this issue.

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.

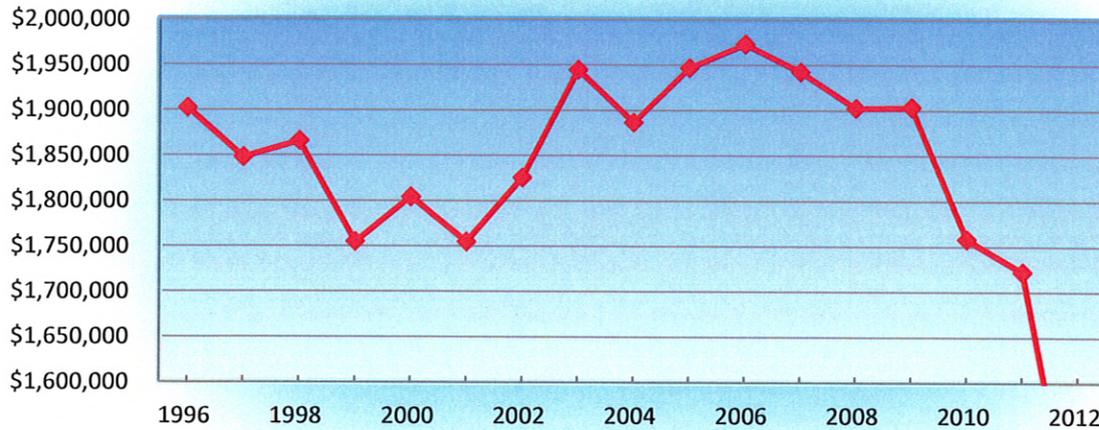
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the fiscal 2012 year but uncertainty remains about the overall state of the economy and the impact on future state budgets.

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	532,600	-	738,100	21,700	44,200	75,500	1,412,100

LICENSES AND PERMITS

Historical Summary:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$336,497	\$269,682	\$337,860	\$295,600	\$359,600
% Increase/Decrease	-19.86%	25.28%	-12.51%	21.65%

Explanations and Assumptions of 2012 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:	2010 Actual	2011 Budget	2012 Budget
Building Permits & Inspection Fees	\$ 101,592	\$ 60,000	\$ 105,000
Zoning Permits	1,775	2,000	2,000
Liquor & Malt Beverage License	33,625	33,000	33,000
Operators Licenses	9,701	15,000	15,000
Cigarette Licenses	1,200	1,400	1,400
Cable TV franchise fee	166,877	165,000	184,000
Weights and Measures	6,002	6,000	6,000
Dog Licenses	8,263	8,000	8,000
Massage Licenses	-	-	-
Bicycle Licenses	75	200	200
Other Permits and Fees	8,750	5,000	5,000
Total Licenses and Permits	\$ 337,860	\$ 295,600	\$ 359,600

2012 Budget Analysis:

Increased building permit fees by \$45,000 based on a proposed increase in various fees in 2012. Increased cable TV franchise fee by \$19,000 based on estimated actual results for 2011. Only minor changes made in the other accounts.

FINES AND FORFEITS

Historical Summary:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$163,985	\$169,110	\$189,839	\$183,000	\$183,000
% Increase/Decrease	3.13%	12.26%	-3.60%	0.00%

Explanations and Assumptions of 2011 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:	2010 Actual	2011 Budget	2012 Budget
Fines and court penalties	\$181,351	\$174,000	\$174,000
Parking violations	8,488	9,000	9,000
Total Fines and Forfeits	\$189,839	\$183,000	\$183,000

2012 Budget Analysis:

No changes expected in the 2012 budget.

CHARGES FOR SERVICE

Historical Summary:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$159,928	\$144,242	\$424,445	\$180,300	\$173,200
% Increase/Decrease	-9.81%	194.26%	-57.52%	-3.94%

Explanations and Assumptions of 2011 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:	2010 Actual	2011 Budget	2012 Budget
Administrative charges	\$15,639	\$9,000	\$9,000
Fire protection/false alarms	52,380	53,000	53,000
Sanitation - Garbage & recycling cans	246,245	4,500	4,500
Recreation programs	60,921	69,000	61,900
Summer recreation ticket program	15,646	13,500	13,500
Park rentals	21,576	24,000	24,000
Weed control	4,366	4,000	4,000
Tree plantings	444	1,000	1,000
Dog pickup fees	470	300	300
Other public charges	6,758	2,000	2,000
Total Charges for Service	\$424,445	\$180,300	\$173,200

2012 Budget Analysis:

Decreased recreation programs by \$7,100 due to the elimination of two programs in 2012. There are no other expected changes in 2011 for the revenue items listed above.

MISCELLANEOUS REVENUES

Historical Summary:

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$648,398	\$477,830	\$457,133	\$391,200	\$426,300
% Increase/Decrease	-26.31%	-4.33%	-14.42%	8.97%

Explanations and Assumptions of 2011 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:	2010 Actual	2011 Budget	2012 Budget
Interest on investments	\$59,210	\$60,000	\$60,000
Rent income	324,621	319,100	329,200
Sales of recycle material	64,567	10,000	10,000
Property and equipment sales	-	1,000	1,000
Insurance recoveries - police	2,201	500	500
Insurance recoveries - other	786	500	500
Donations - fire department	1,025	-	-
Donations and naming rights	3,855	-	25,000
Other income	868	100	100
Total Miscellaneous Revenues	\$457,133	\$391,200	\$426,300

2012 Budget Analysis:

Rent income is expected to increase by \$10,100 from the 2011 budget amount. Donations and naming rights of \$25,000 is a new item for the General Fund; in prior years, this item was included into a Capital Project Fund. All other categories are not expected to have any changes in 2012.

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

- 2011 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.
- 2009 April elections resulted in no changes to the Village Board.
 Approved a balanced operating budget with a slight tax decrease.

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Conferences	\$ 2,793	\$ 4,000	\$ 4,000	5.53%
Dues	-	1,800	1,800	2.49%
Supplies	3,972	3,500	3,500	4.84%
Supplies - "Go Green" Committee	1,400	3,000	1,000	1.38%
Employee Benefits	4,392	4,400	4,400	6.09%
Salaries	58,012	57,600	57,600	79.67%
Totals	\$ 70,569	\$ 74,300	\$ 72,300	100.00%

PERSONNEL

2010 Positions Authorized	2011 Positions Authorized	2012 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.

2012 BUDGET HIGHLIGHTS

Reduced Go Green Committee budget by \$2,000 based on trustee recommendation. No other changes are forecasted in the 2012 budget.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$63,897	\$66,909	\$66,379	\$70,569	\$74,300	\$72,300
Percentage Change	4.71%	-0.79%	6.31%	5.29%	-2.69%

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

Try and 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

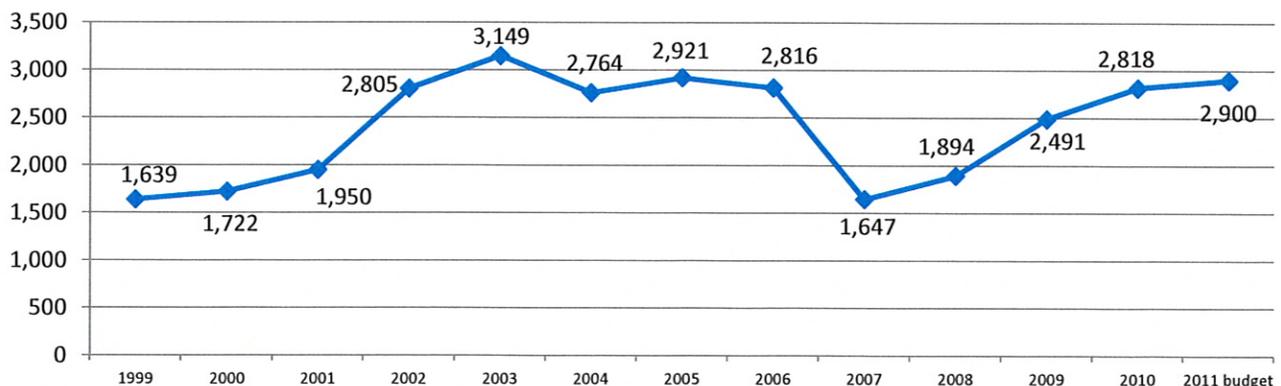
2008-2010 Court is in session the first four Tuesday evenings of each month. The court met an estimated 48 times each year.

PROGRAM MEASURES

UPDATE

	2010 Results	2011 Estimate	2012 Budget
Total Number of Citations Written <i>(Approximately 1/3 of citations appear in court)</i>	2,544	2,600	2,700
Total Revenues from Fines & Forfeitures	\$189,839	\$183,000	\$183,000
Total Department Expenditures	\$162,980	\$163,700	\$166,200
Total Court Related Expenditures (excl. some attorney fees)	\$127,980	\$116,200	\$118,700
Total Population	15,965	16,110	16,300
Citations Per 1,000 of population	159	161	166
Cases Per 1,000 of population	53	54	55
Average Revenue Per Citation Issued	\$75	\$70	\$68

Number of Citations Issued by Year



PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Attorneys Contracted	\$ 67,983	\$ 67,500	\$ 67,500	40.61%
Contracted services	12,301	13,000	13,000	7.82%
Telephone	447	400	400	0.24%
Workshops & Conferences	1,908	1,600	1,600	0.96%
Dues	140	800	800	0.48%
Supplies	2,749	1,800	1,800	1.08%
Employee Benefits	21,450	22,800	24,400	14.68%
Salaries and wages	56,002	55,800	56,700	34.12%
Totals	\$ 162,980	\$ 163,700	\$ 166,200	100.00%

PERSONNEL

2010 Positions Authorized	2011 Positions Authorized	2012 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.

2012 BUDGET HIGHLIGHTS

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$173,817	\$162,229	\$162,980	\$162,980	\$163,700	\$166,200
Percentage Change	-6.67%	0.46%	0.00%	0.44%	1.53%

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

- 2010 Received the ICMA CPM Certificate of Achievement for performance measurement initiative. Began the transition for a new Administrator after Joshua Smith moved.
- 2009 Successful in amending TIF 2 to allow sharing of tax incremental revenues with TIF 4. Enhanced operational transparency by introducing a weekly video and social media tools. Received ICMA CPM Certificate of Achievement for Village Track performance measurement initiative. Provided quarterly strategic plan updates at Village Board meetings.
- 2008 Created TIFs 5 and 6. Created a reorganization of the Village operations.

PROGRAM MEASURES	2008	2009	2010	Brown County Ranking
G.O. Bond rating	AA	AA	AA	
Tax rate	\$3.31	\$3.31	\$3.31	2nd
Tax levy per capita	\$261.00	\$265.92	\$275.34	2nd
Net basic spending per capita	\$366.70	\$387.77	\$409.63	3rd
Net police spending per capita	\$79.34	\$84.20	\$89.52	4th
Debt per capita	\$440.93	\$361.73	\$215.85	
Percent of tax dollars	18.3%	18.1%	17.8%	

PROGRAM EXPENDITURES	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 11,932	\$ 5,000	\$ 5,000	3.14%
Telephone	4,115	2,400	2,400	1.51%
Repairs, maintenance & fuel	1,374	2,000	2,000	1.26%
Workshops	4,669	3,600	3,600	2.26%
Dues & subscriptions	6,664	1,000	1,000	0.63%
Supplies & other expenditures	4,562	5,000	5,000	3.14%
Benefits	39,341	39,400	35,300	22.17%
Salaries	143,707	115,000	104,900	65.89%
Totals	\$ 216,364	\$ 173,400	\$ 159,200	100.00%

PERSONNEL

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Administrator/Clerk	0.70	0.70	0.70
Assistant Administrator	0.70	0.00	0.00
Administrative Assistant	0.00	0.70	0.70
Fellow	0.50	0.25	0.00
Admin. Secretary	0.50	0.00	0.00

2012 Administrator Budget Analysis:

Elimination of the fellow position will result in a net savings of \$14,000 in salary and benefits in 2012; benefits were also reduced due to employees required to pay 1/2 of their pension contributions in 2012.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$336,058	\$164,546	\$200,472	\$216,364	\$173,400	\$159,200
Percentage Change	-51.04%	21.83%	7.93%	-19.86%	-8.19%

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

- 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.
- 2009 Held 2 spring elections and reported results to Brown County Clerk by 8:30pm (polls close at 8pm). Obtained training for chief inspectors to allow for their recertification at end of biennial election cycle. Created listing of election officials for Board approval in December.
- 2008 Held 2 spring elections and 2 fall elections and reported results to Brown County Clerk by 8:45pm (polls close at 8pm). Obtained training for chief inspectors to allow for their recertification at end of biennial election cycle.

PROGRAM MEASURES

Quantitative Performance Measures	2009 Results	2010 Estimates	2011 Estimates
Total Elections	2	4	2
Total Votes for all Elections	1,300	10,500	1,300
Total Number of Absentee Ballots Processed	680	750	300
Total Number of Voters Registering	38	200	40
Total Registered Voters	9,981	10,200	10,300
Total Expenditures for Elections	\$ 21,723	\$ 10,000	\$ 29,000
Average Number of Voters per Election	650	2,625	650
Percentage of Average Voters per Election	6.51%	25.74%	6.31%
Cost per Election	\$ 10,862	\$ 2,500	\$ 14,500

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 2,964	\$ 1,000	\$ 3,000	10.34%
Supplies & wages	18,759	9,000	26,000	89.66%
Totals	\$ 21,723	\$ 10,000	\$ 29,000	100.00%

PERSONNEL There are approximately 50 appointed election workers.

Note: Poll workers' wages are exempt from tax and are included with supplies.

2012 BUDGET HIGHLIGHTS

There are four elections scheduled in 2012 (including the US Presidential election) compared with four elections in 2011. Costs are expected to increase in 2012 as a result of more elections scheduled.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$14,852	\$29,653	\$9,472	\$21,723	\$10,000	\$29,000
Percentage Change	99.66%	-68.06%	129.34%	-53.97%	190.00%

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 utilize the county treasurer and in-house collections. Maximize investment opportunities without sacrificing safety. Issue all licenses for qualified, approved applicants.

ACCOMPLISHMENTS

- 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.
- 2009 Created all documents related to the TIF #2 plan amendment and assisted in the process of obtaining approval of the amendment. 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.

PROGRAM MEASURES

Performance Measures	2005	2006	2007	2008	2009	2010	2011 thru Jun
Total Net Property Taxes Levied	\$20,579,904	\$21,601,908	\$22,707,702	\$22,684,361	\$24,928,799	\$25,736,124	\$26,141,328
Total Taxes Collected During the Year	\$20,576,115	\$21,599,250	\$22,692,084	\$22,680,708	\$24,924,296	\$25,731,926	\$26,106,078
Personal Property Taxes, included in levy	\$793,246	\$798,210	\$718,314	\$718,314	\$740,261	\$765,363	\$709,691
Percentage Collected	99.98%	99.99%	99.93%	99.98%	99.98%	99.98%	99.87%
Number of Personal Property Accounts	615	604	663	587	593	566	541
Number of Personal Property Uncollected	11	16	25	39	43	39	51
Amount of the Uncollected Accounts	\$3,789	\$2,658	\$15,618	\$3,653	\$4,503	\$4,198	\$35,250
Percent of Uncollected Total Net Property Tax Levies	0.02%	0.01%	0.07%	0.02%	0.02%	0.02%	0.13%
Percent of Uncollected Personal Property Accounts	1.79%	2.65%	3.77%	6.64%	7.25%	6.89%	9.43%
Licenses Issued:							
Liquor	55	55	52	54	61	52	54
Operators	187	249	191	233	176	220	135
Dog & cat	970	1,037	1,042	1,070	1,120	1,086	947
Weights and measures	29	26	30	31	33	33	33

Peddlers permits	9	19	15	5	23	8	7
Number of checks issued	2,776	3,015	2,996	3,235	3,235	2,982	1,362
Number of customers assisted at front counter:							
Water bill receipting					4,990	7,555	2,899
Penalties received					839	1,467	502
Recreation programs sign-up	Information for prior years is not available. Began customer count on June 1, 2009. Items reported in 2011 are for the months of January through June.				745	951	587
Building permit issues					526	899	352
Park rentals					161	252	115
All others					1,535	3,370	933
Total					8,796	14,494	5,388
Average number per day					59	58	43

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Professional Services - audit	\$ 12,175	\$ 11,500	\$ 11,500	4.57%
Contracted Services	15,203	15,000	15,000	5.96%
Telephone	3,231	3,100	3,100	1.23%
Workshops and Conferences	291	1,500	1,500	0.60%
Public notices, due & subscriptions	12,771	18,700	15,000	5.96%
Supplies and other expenses	47,290	37,000	36,700	14.58%
Employee Benefits	37,446	49,500	49,300	19.59%
Wages and salaries	103,704	116,400	119,600	47.52%
Totals	\$ 232,111	\$ 252,700	\$ 251,700	100.00%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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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	1.50
Co-op Student (part-time position)	0	0	0

2011 Administrative Service Budget Analysis:

Decreased supplies and other expenses by \$8,000 based on actual results from 2010. Increased employee benefits, wages and salaries by \$2,300 based on anticipated increases in union contract and salary schedule. Decreased public notices by \$3,700 based on estimated actual results in 2011.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$89,091	\$235,773	\$221,521	\$232,111	\$252,700	\$251,700
Percentage Change	164.64%	-6.04%	4.78%	8.87%	-0.40%

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

- 2010 Adjourned Board of Review on May 19, 2010. Held mandatory open book session on May 5, 2010.
- 2009 Adjourned Board of Review on May 20, 2009. Held mandatory open book session on May 6, 2009.
- 2008 Adjourned Board of Review on May 21, 2008. Settled a large claim with a taxpayer that had filed for relief from property taxes.

PROGRAM MEASURES

	2009 Results	2010 Estimates	2011 Budget Estimates
Total Assessable Parcels	6,673	6,664	6,680
Total Number of Parcels with new improvements	59	49	75
Total Parcels Revalued	455	503	520
Total Personal Property Accounts	566	541	575
Total Properties Valued by Assessor	1,021	1,044	1,095
Assessed to Equalized Percentage	97.69%	100.00%	99.00%

"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.

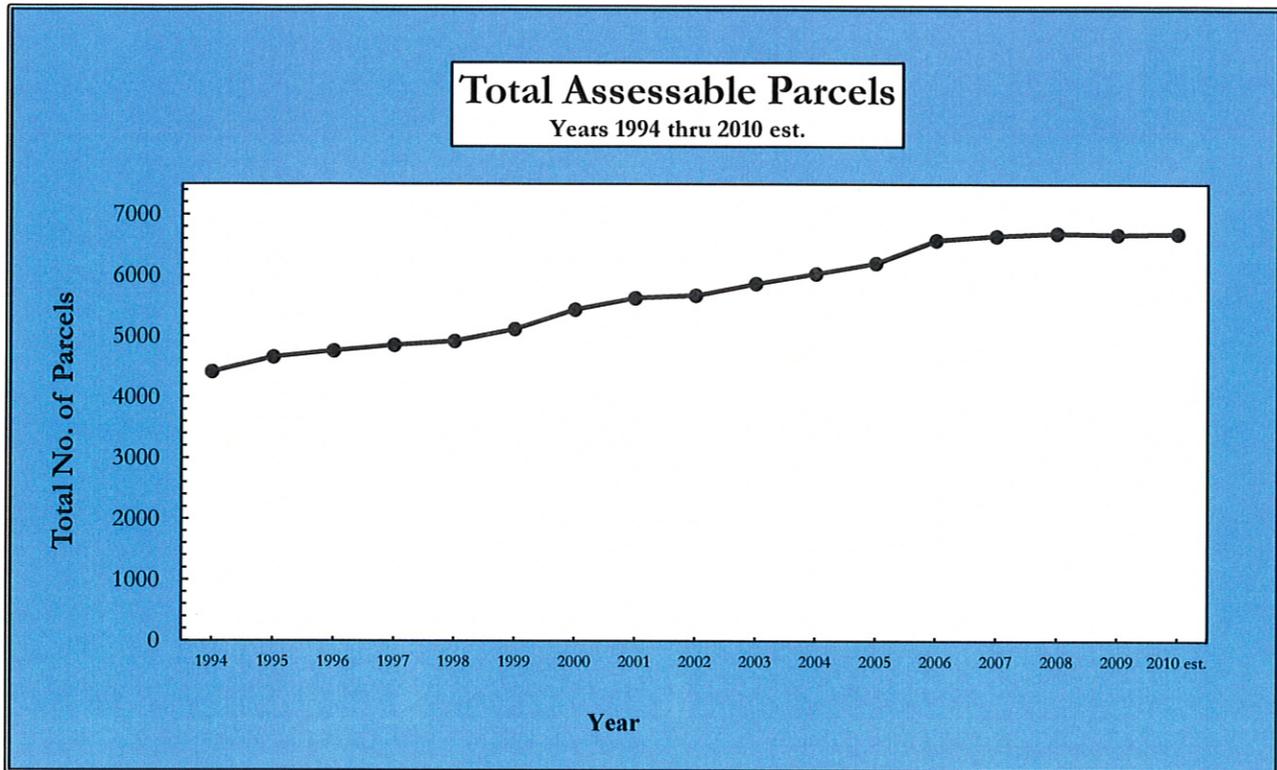
PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Professional Services	\$ 44,417	\$ 46,000	\$ 46,000	100.00%
Totals	\$ 44,417	\$ 46,000	\$ 46,000	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2012 BUDGET HIGHLIGHTS

No change expected in the 2012 budget for assessment services based on existing assessor contract.



Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$71,615	\$40,400	\$50,265	\$44,417	\$46,000	\$46,000
Percentage Change	-43.59%	24.42%	-11.63%	3.56%	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.

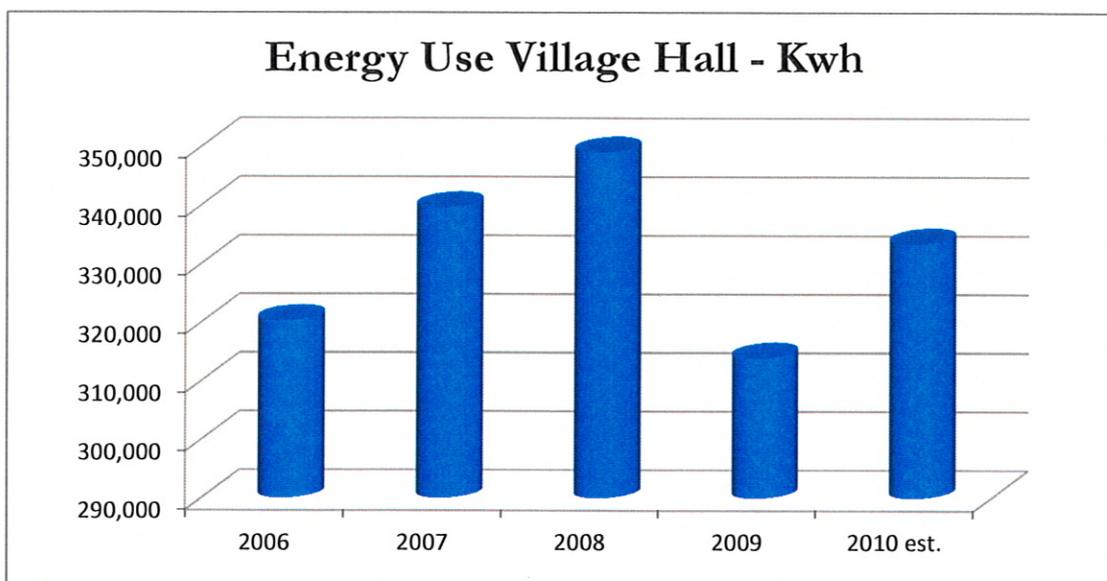
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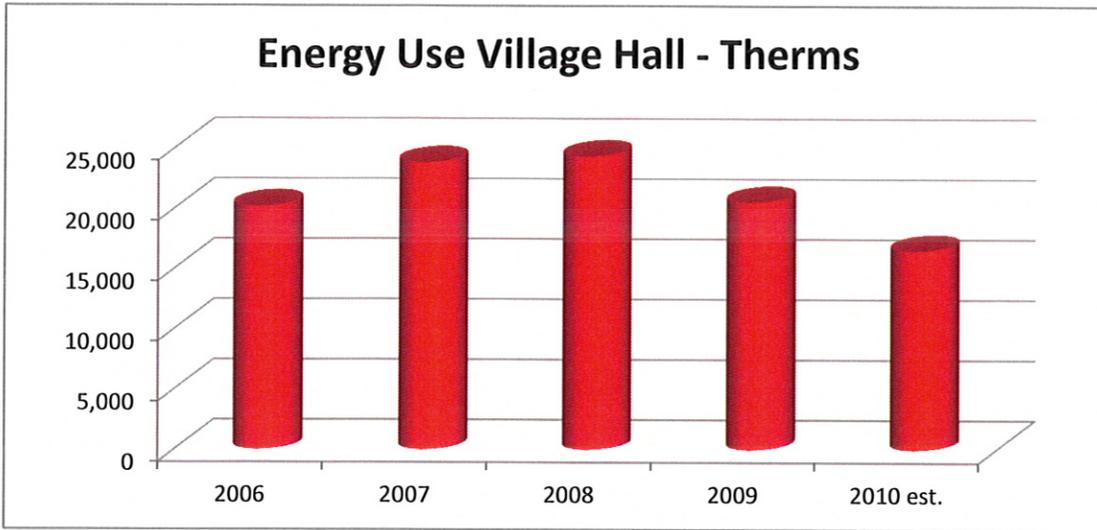
- 2010 See data on energy use at bottom of this page and on following page.
- 2009 Evaluated HVAC system to determine future budget implications for updating the system. Painted six administrative offices.
- 2008 Evaluated HVAC system to determine future budget implications for updating the system. Refurbished front office area and painted two offices.

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 est.	333,400	16,500

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





PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 16,096	\$ 16,800	\$ 16,800	25.15%
Utilities	19,950	22,000	23,000	34.43%
Repairs and Maintenance	8,453	20,000	20,000	29.94%
Supplies	7,208	7,000	7,000	10.48%
Totals	\$ 51,707	\$ 65,800	\$ 66,800	100.00%

Personnel:

The Village contracts for janitorial services and HVAC maintenance.

2012 BUDGET HIGHLIGHTS

Increased utilities by \$1,000 based on estimated increases in cost.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$56,581	\$56,813	\$57,017	\$51,707	\$65,800	\$66,800
Percentage Change	0.41%	0.36%	-9.31%	27.26%	1.52%

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	2008 Results	2009 Results	2009 Results thru 9/30/10
Number of Applications for Appeals/Variations	4	2	3
Number of Approvals	3	0	2
Number of Denials	1	2	1
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Employee Benefits	\$ 12	\$ 50	\$ 50	11.11%
Wages	160	400	400	88.89%
Totals	\$ 172	\$ 450	\$ 450	100.00%

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

2012 BUDGET HIGHLIGHTS

Maintained the budget at the 2011 levels.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$86	\$194	\$172	\$172	\$450	\$450
Percentage Change	125.58%	-11.34%	0.00%	161.63%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY AND LIABILITY INSURANCE

MISSION 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 estimate	14	\$35,000	3	\$25,000	3 - \$10,000

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Insurance Deductible	\$ (329)	\$ 2,000	\$ 2,000	1.77%
Property Insurance	27,165	28,000	30,000	26.60%
General Liability & Umbrella	6,808	10,000	10,000	8.87%
Crime insurance	750	800	800	0.71%
Worker's Compensation	45,403	53,500	54,000	47.87%
Vehicles	13,421	18,000	15,500	13.74%
Bonds for Public Officials	-	500	500	0.44%
Totals	\$ 93,218	\$ 112,800	\$ 112,800	100.00%

2012 BUDGET HIGHLIGHTS

Reallocated cost within this department to better match the budget with estimated actual expenditures; no net increase within this department.

Department Total Expenditures by Year:

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	\$109,303	\$145,798	\$132,949	\$93,218	\$112,800	\$112,800
Percentage Change		33.39%	-8.81%	-29.88%	21.01%	0.00%

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

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	14,772	8,000	10,000	100.00%
Uncollectible Accounts	3,870	-	-	0.00%
Totals	\$ 18,642	\$ 8,000	\$ 10,000	100.00%

2012 BUDGET HIGHLIGHTS

Increased uncollectible taxes by \$2,000 based on recent historical trends and collection rates.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$2,658	\$15,630	\$3,653	\$18,642	\$8,000	\$10,000
Percentage Change	488.04%	-76.63%	410.32%	-57.09%	25.00%

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	2008 Results	2009 Results	2010 Estimate
Number of Responses to Animal Control Calls:			
Administrative hours	383	527	520
Daytime Calls	99	147	150
Evening or Night Calls	12	18	15
Animal Control Costs	\$23,411	\$22,600	\$22,600
Dog Licenses and Pickup Fee Revenue	\$7,772	\$8,733	\$8,500
Net Cost of Department	\$15,639	\$13,867	\$14,100

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Telephone	\$ 447	\$ 400	\$ 400	1.56%
Supplies	9,675	8,000	8,000	31.25%
Employee Benefits	2,137	2,200	2,200	8.59%
Wages	11,152	12,000	12,000	46.88%
Nutrition Program	-	3,000	3,000	11.72%
Totals	\$ 23,411	\$ 25,600	\$ 25,600	100.00%

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

2012 BUDGET HIGHLIGHTS

No changes have been made to the 2012 budget.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$19,595	\$17,506	\$24,918	\$23,411	\$25,600	\$25,600
Percentage Change	-10.66%	42.34%	-6.05%	9.35%	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
2010	2,818	1,551	98	4,467
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

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 1,281,413	\$ 1,320,700	\$ 1,379,800	91.75%
Telephone	3,835	3,900	3,900	0.26%
Utilities	6,396	7,500	7,500	0.50%
Repairs, Maintenance and Fuel	54,732	69,000	69,000	4.59%
Supplies	4,496	6,000	6,000	0.40%
Employee Benefits	3,660	2,700	2,700	0.18%
Wages (Crossing Guards)	32,359	35,000	35,000	2.33%
Totals	\$ 1,386,891	\$ 1,444,800	\$ 1,503,900	100.00%

Police Department - Continued

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

2010	2011	2012
9	10	10

2012 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will increase by \$59,100 based on an existing contract.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$1,191,523	\$1,266,674	\$1,356,493	\$1,386,891	\$1,444,800	\$1,503,900
Percentage Change	6.31%	7.09%	2.24%	4.18%	4.09%

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	2004	2005	2006	2007	2008	2009	2010 Estimate
Total Inspections	1,890	2,057	2,047	2,120	2,120	2,200	2,372
Total Emergency Calls	35	16	37	35	63	78	99
Total Population	15,208	15,475	15,755	15,830	15,965	16,110	17,399
Total Number of Occupancies Inspected	945	1,000	1,024	1,060	1,060	1,100	1,186
Per capital pending	\$16.35	\$16.15	\$22.77	\$23.01	\$22.90	\$30.44	\$29.33
Total Cost of Emergency Calls	\$248,600	\$249,916	\$358,739	\$364,246	\$365,583	\$490,428	\$510,300
Total Emergency Calls Per 1000 Population	2.3	1.0	2.3	2.2	3.9	4.8	5.7
Total Cost Per Emergency Call	\$7,103	\$15,620	\$9,696	\$10,407	\$5,803	\$6,288	\$5,155

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	127 thru 6/30/11	8:17 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

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Telephone	\$ 4,199	\$ 4,000	\$ 4,000	0.48%
Utilities	19,791	22,000	22,000	2.63%
Public Fire Protection	397,000	397,000	326,000	38.98%
Repairs, Maintenance and Fuel	27,033	21,000	21,000	2.51%
Workshops and Conferences	11,465	8,000	8,000	0.96%
Supplies	50,054	38,700	38,700	4.63%
Employee Benefits	50,462	54,400	54,400	6.50%
Salary and Wages	327,424	362,200	362,200	43.31%
Totals	\$ 887,428	\$ 907,300	\$ 836,300	0.00%

PERSONNEL

	2010	2011	2012
Fire chief	1	1	1
Assistant fire chief	2	1	1
Administrative assistant	-	1	0
Fellow	0	0	1
Assistants, inspectors & part-time	40	42	42

(All positions are part-time except fire chief position which was .75 FTE in 2009 but one full-time in 2010 and 2011.)

2012 Fire Dept. Budget Analysis:

Decreased fire protection fees by \$71,000 by moving these funds to the utility bills.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$755,739	\$761,246	\$762,583	\$887,428	\$907,300	\$836,300
Percentage Change	0.73%	0.18%	16.37%	2.24%	-7.83%

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
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

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 163,049	\$ 167,200	\$ 171,400	95.71%
Utilities	5,412	7,500	7,500	4.29%
Totals	\$ 168,461	\$ 174,700	\$ 178,900	100.00%

PERSONNEL

Contract with County Rescue

2012 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:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$158,479	\$162,577	\$164,578	\$168,461	\$174,700	\$178,900
Percentage Change	2.59%	1.23%	2.36%	3.70%	2.40%

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

- 2010 Upgraded office space to centralize office storage and reproduction facilities.
- 2009 Continued purchasing, modifying, creating equipment that will give the work force proper tools to provide safe, efficient and timely services. Wrote articles for two newsletters. Oversee all public works operations.
- 2008 Continued purchasing, modifying, creating equipment that will give the work force proper tools to provide safe, efficient and timely services. Wrote articles for two newsletters. Oversee all public works operations.

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 5,753	\$ 4,500	\$ 4,500	6.06%
Workshops and conferences	1,448	1,000	1,000	1.35%
Dues & subscriptions	3,446	800	800	1.08%
Supplies	11,034	7,000	7,000	9.43%
Employee Benefits	19,722	29,200	15,500	20.89%
Salaries and wages	57,457	67,500	45,400	61.19%
Totals	\$ 98,860	\$ 110,000	\$ 74,200	100.00%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Public Works Director	.4	.4	.4
Clerk typists	1.0	0.8	0.4

2012 BUDGET HIGHLIGHTS

Decreased employee benefits, salaries and wages by \$35,800 which is a net affect of increases from existing union contracts, non-union employees paying more for pension and eliminating one clerk typists due to retirement (position converts to part-time but all costs covered by other funds).

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$97,048	\$94,501	\$88,468	\$98,860	\$110,000	\$74,200
Percentage Change	-2.62%	-6.38%	11.75%	11.27%	-32.55%

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

- 2010 Continued working with the state to reconstruct Velp Ave in 2011 and Glendale Ave. in 2010.
- 2009 Added 8 new street lights for one new roundabout. Purchased a new Bobcat to assist in various street related projects.
- 2008 Added 16 new street lights for one new roundabout. Purchased a new dump truck to assist in various street related projects. Forester's position was moved into this department through reorganization changes made by Administrator.

Quantitative Performance Measures	2007	2008	2009	2010
No. Street Lights in the Village	1123	1139	1147	1143
No. Traffic Signals	13	13	13	13
No. of Roundabouts	7	9	10	10

PROGRAM EXPENDITURES

Street Department:

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 4,608	\$ 6,000	\$ 6,000	0.85%
Telephone	2,291	3,700	3,700	0.53%
Repairs, Maintenance and Fuel	105,027	108,000	122,000	17.34%
Workshops and Conferences	1,363	1,800	1,800	0.26%
Dues and subscriptions	255	500	500	
Supplies	68,874	66,000	66,000	9.38%
Employee Benefits	150,774	148,700	141,400	20.10%
Salaries and wages	369,583	379,500	362,200	51.48%
Totals	\$ 702,775	\$ 714,200	\$ 703,600	100.00%

Street Lighting (no line items):

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$280,148	\$288,013	\$283,150	\$298,898	\$308,000	\$308,000
Percentage Change	2.81%	-1.69%	5.56%	3.05%	0.00%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 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	2.90
GIS operator	0.35	0.35	0.35
Total Full-time positions	5.90	5.90	4.90
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

2012 BUDGET HIGHLIGHTS

Street Operations:

Decreased employee benefits and wages by \$24,600 which is a net of increases from existing union contract less eliminating one full-time position.

Street Lights:

No increase in 2012 as estimated actual for 2011 is not expected to reach the budget.

Street Dept. Summary (excludes lighting)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	\$539,189	\$648,352	\$683,365	\$702,775	\$714,200	\$703,600
Percentage Change		20.25%	5.40%	2.84%	1.63%	-1.48%

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

- 2010 Began performing maintenance functions for the Village Green Golf Course. Continued with routine maintenance program.
- 2009 Continued to provide routine maintenance and scheduled preventative maintenance to minimize downtime of equipment use. Added golf course equipment to maintenance schedule.
- 2008 Continued to provide routine maintenance and scheduled preventative maintenance to minimize downtime of equipment use.

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Repairs and maintenance	\$ 1,278	\$ 1,000	\$ 1,000	0.74%
Workshops and conferences	-	300	300	0.22%
Supplies	8,219	5,000	5,000	3.72%
Employee Benefits	32,717	38,000	40,500	30.13%
Wages	76,601	85,800	87,600	65.18%
Totals	\$ 118,815	\$ 130,100	\$ 134,400	100.00%

PERSONNEL

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Mechanic 1 1.6 1.6 1.6

2012 BUDGET HIGHLIGHTS

Increased employee benefits and wages by \$4,300 based on existing union contract.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$123,152	\$123,180	\$117,954	\$118,815	\$130,100	\$134,400
Percentage Change	0.02%	-4.24%	0.73%	9.50%	3.31%

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

Obtain info from Bob

EVALUATION OF RESULTS				
	2007	2008	2009	2010 Estimate
Number of Street Miles	106	106	106	106
Tons of salt purchased	650	1,000	1,600	750
Number of Days Snow Control/Removal	31	62	56	40
Average Cost Per Mile of Street Per Event	\$ 30.62	\$ 30.58	\$ 21.40	\$ 45.14
Average Cost Per Snow Fall	\$ 3,245	\$ 3,242	\$ 2,269	\$ 4,785

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Repairs, Maintenance and Fuel	\$ 30,703	\$ 30,000	\$ 38,000	19.25%
Supplies	49,222	70,000	65,000	32.93%
Employee Benefits	14,255	27,600	29,100	14.74%
Wages	32,869	63,800	65,300	33.08%
Totals	\$ 127,049	\$ 191,400	\$ 197,400	100.00%

PERSONNEL

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Laborer	1.25	1.25	1.25
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2012 BUDGET HIGHLIGHTS

Increased wages and benefits by \$3,000 based on existing union contract. Increase repairs, maintenance and fuel by \$8,000 to cover estimated fuel cost increases in 2012. Decreased supplies by \$5,000.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$70,319	\$100,608	\$200,991	\$127,049	\$191,400	\$197,400
Percentage Change	43.07%	99.78%	-36.79%	50.65%	3.13%

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

- 2010 Added LED lighting to the building which assisted in lowering utility costs.
- 2009 Continued daily maintenance through contracted services. Provide routine maintenance to HVAC system such as cleaning. Met with an HVAC expert on changing temperature controls for savings to utility costs.
- 2008 Continued daily maintenance through contracted services. Provide routine maintenance to HVAC system such as cleaning.

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$13,903	\$14,600	\$14,600	18.57%
Telephone	4,915	5,500	5,500	7.00%
Utilities	23,481	32,000	35,000	44.53%
Repairs and Maintenance	15,401	12,000	16,000	20.36%
Supplies	8,473	7,500	7,500	9.54%
Totals	\$66,173	\$71,600	\$78,600	100.00%

PERSONNEL The Village contracts for janitorial services.

2012 BUDGET HIGHLIGHTS

Increased utilities budget by \$3,000 and repair & maintenance by \$4,000 based on estimated actual results for 2011.

Department Total Expenditures by Year:

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	\$78,342	\$87,170	\$69,541	\$66,173	\$71,600	\$78,600
Percentage Change		11.27%	-20.22%	-4.84%	8.20%	9.78%

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 est.	\$ 37.10	4,100	1,470	5,570	26.39%	178
2011 est.	\$ 37.10	4,150	1,490	5,640	26.42%	181
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

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted services-curbside pickup	\$ 246,599	\$ 275,600	\$ 297,700	55.67%
Repairs, maintenance & fuel	36,022	9,300	9,300	1.74%
Tonnage of waste-tipping fees	162,331	162,000	180,000	33.66%
Supplies	12,475	10,000	10,000	1.87%
Employee Benefits	10,711	11,100	11,700	2.19%
Wages	25,340	25,500	26,100	4.88%
Totals	\$ 493,478	\$ 493,500	\$ 534,800	100.00%

PERSONNEL

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Garbage Laborer	0.5	0.5	0.5
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2012 Sanitation Budget Analysis:

Increased contracted services by \$22,100 based on existing contract for garbage pickup. Increased tonnage costs by \$18,000 based on estimated actual amounts for 2011. Increased wages and benefits by \$1,200 based on existing union contract.

Department Total Expenditures by Year:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$326,780	\$328,187	\$435,961	\$493,478	\$493,500	\$534,800
Percentage Change	0.43%	32.84%	13.19%	0.00%	8.37%

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

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 270,656	\$ 255,400	\$ 286,600	87.67%
Supplies & other services	254,664	2,500	2,500	0.76%
Employee Benefits	12,400	11,100	11,700	3.58%
Wages	30,066	25,500	26,100	7.98%
Totals	\$ 567,786	\$ 294,500	\$ 326,900	100.00%

PERSONNEL

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Laborer	0.6	0.5	0.5
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2012 BUDGET HIGHLIGHTS

Increased contracted services by \$31,200 based on existing contract for recycling services. Increased wages and benefits by \$1,200 based on existing union contract.

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$131,541	\$294,800	\$256,513	\$567,786	\$294,500	\$326,900
Percentage Change	124.11%	-12.99%	121.35%	-48.13%	11.00%

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

- 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.
- 2009 Replaced windows at Pinewood Park & Memorial Park with energy efficient windows. Installed energy efficient light occupancy sensors in park facilities. Began recycling program in Village parks. Installed flagpole, decorative curbing and landscaping at Meadowbrook Park. Repaired paved trail and damaged concrete at Meadowbrook Park.
- 2008 Purchased and installed new playground apparatus in Juza/Oliver Park and Wayne Williams Park. Installed diamond lights at Akzo Nobel Sports Complex. Completed construction on new Meadowbrook pavilion. Updated park impact fee.

Parks & Forestry Performance Measures					
Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Hours worked by laborers
2010 estimate	25	9	267	8,497	950
2009	25	9	375	8,230	1,000
2008	25	9	400	7,855	2,000
2007	25	7	375	7,455	2,100
2006	25	7	285	7,080	not available
2005	23	7	420	6,795	" "
2004	23	7	400	6,375	" "
2003	23	7	800	5,975	" "
2002	18	7	600	5,175	" "

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 9,696	\$ 10,000	\$ 10,000	3.02%
Telephone	-	-	-	0.00%
Utilities	17,757	20,000	20,000	13.51%
Repairs, maintenance and fuel	54,897	45,000	57,000	38.51%
Workshops and conferences	-	-	-	0.00%
Dues & subscriptions	-	-	-	0.00%
Supplies and other expenses	36,280	52,000	40,000	27.03%
Employee benefits	62,591	52,600	55,900	37.77%
Salaries and wages	169,969	145,800	148,000	100.00%
Totals	\$ 351,190	\$ 325,400	\$ 330,900	219.85%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Park Laborer	2	2	2
Total positions	2	2	2

Park Maintenance 1.75 1.75 1.75
(8 part-time)

2011 Budget Analysis:

Increased wages and benefits by \$5,500 based on existing union contract. Increased repairs, maintenance & fuel by \$12,000 (based on estimated actual results in 2011) but decreased supplies by \$12,000 (based on estimated actual results).

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$346,220	\$400,346	\$330,670	\$351,190	\$325,400	\$330,900
Percentage Change	15.63%	-17.40%	6.21%	-7.34%	1.69%

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

- 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.
- 2009 Director attended all meetings of the CDA and Small Biz Partnership. Director became a member of the Howard-Suamico Business and Professional Association board of directors. Director attended all meetings of the Brown County Planning Commission board of directors.
- 2008 Sold .89 acres of Business Park property. Organized and created the CDA. Sold 4.47 acres of industrial park property.

Activity and Accomplishments For Community Development	2004	2005	2006	2007	2008	2009	2010 Est.
No. lots created by land division	Information Not Available	120	28	10	8	8	28
No. Rezoning Issues		8	8	7	9	4	8
No. Conditional Use Permit Applications		14	6	15	15	24	22
No. Comprehensive Plan Amendments		1	-	-	-	-	-
No. Road vacations		3	1	-	2	-	-
No. Area Development Plans Reviewed		5	2	-	2	2	3
Other issues		-	3	4	5	-	-
Administrative Appeals		-	3	-	-	-	1
Planned Developments		-	11	11	18	6	7
Ordinance Amendments		-	13	5	11	6	9
Site Plan Reviews	-	-	3	16	9	11	

PROGRAM EXPENDITURES

	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ 867	\$ 40,000	\$ 1,000	29.13%
Telephone	1,490	1,200	1,200	0.87%
Workshops and conferences	324	1,800	1,800	1.31%
Dues & subscriptions	285	500	500	0.36%
Supplies	322	1,000	1,000	0.73%
Employee Benefits	14,655	19,700	16,400	14.35%
Salaries	77,353	73,100	73,100	53.24%
Totals	\$ 95,296	\$ 137,300	\$ 95,000	0.00%

PERSONNEL

	2010 Positions Authorized	2011 Positions Authorized	2012 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

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

2011 Community Development Budget Analysis:

Decreased contracted services by \$39,000 due to completion of the comprehensive plan update in 2011. Decreased benefits by \$3,300 due to employees paying 1/2 of the pension contributions in 2012.

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$96,370	\$90,759	\$95,363	\$95,296	\$137,300	\$95,000
Percentage Change	-5.82%	5.07%	-0.07%	44.08%	-30.81%

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

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

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.

2009 Increased attendance at senior events. Added additional senior programs. Collaborated with 4 nearby communities to offer combined senior trip. Expanded information on department website.

2008 Increased attendance at senior bingo and movie events. Increased number of senior bingo days. Added 12 youth, 4 adult and 6 senior programs. Created two new summer trip programs.

Quantitative Performance Measures	2003	2004	2005	2006	2007	2008	2009	2010
Program Participation:								
Men's Basketball League (a)	140	140	120	144	144	120	72	96
Ballroom Dance (a)	-	-	-	-	120	61	58	58
Camps (y)	-	22	32	79	90	-	96	-
Dance/poms for youth (y)	67	46	35	50	75	84	43	38
Fitness - adult	7	55	201	194	150	127	86	125
Hershey track meet (y)	50	50	50	50	50	50	21	17
Kickball League - coed (a)	-	60	105	105	180	168	156	72
Playground programs (y)	58	70	110	108	114	76	82	61
Miscellaneous programs (y)	-	-	19	11	20	17	56	11
Rhythm & Me - preschool (y)	44	69	81	52	70	73	75	70
Senior services	-	-	-	-	191	550	843	871
Slow pitch Coed Softball (a)	330	360	375	360	435	384	408	416
Special Events - Family (approx)	1,650	2,550	2,600	2,800	2,900	2,900	1,300	1,600
Special Events - Youth	190	261	317	448	350	319	250	284
Tae Kwon Do (a)	115	81	100	99	80	102	99	62
T-Ball (y)	-	-	-	111	102	76	75	74
Tennis (y)	-	-	-	29	18	9	38	18
Trips (a)	102	169	286	287	290	297	359	101
Totals	2,753	3,933	4,431	4,927	5,379	5,413	4,117	3,974
Total less Family special	1,103	1,383	1,831	2,127	2,479	2,513	2,817	2,374

Percentage Program								
Adult (See (a) above)	62.9%	62.5%	64.8%	55.9%	56.4%	50.1%	43.9%	39.2%
Youth (See (y) above)	37.1%	37.5%	35.2%	44.1%	35.9%	28.0%	26.1%	24.1%
Senior	0.0%	0.0%	0.0%	0.0%	7.7%	21.9%	29.9%	36.7%

PROGRAM EXPENDITURES	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Subcontract	\$3,478	\$3,000	\$3,000	1.68%
Telephone	1,408	2,500	2,500	1.40%
Workshops & conferences	956	1,200	1,200	0.67%
Dues	687	800	800	0.45%
Supplies	56,341	65,600	55,900	36.77%
Employee Benefits	19,581	18,600	16,600	10.43%
Salaries and wages	94,026	86,700	80,300	48.60%
Totals	\$176,477	\$178,400	\$160,300	100.00%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.5	0.5	0
Seasonal Positions	1.0	1.0	1.0
<i>(50 in '10 & '11, 47 in '12 part-time)</i>			

2012 Leisure Services Budget Analysis:

Decreased salaries and benefits by \$8,400 based on employee paying 1/2 pension contribution and elimination of three part-time, seasonal positions due to cancelling Community Fest and Men's Basketball in 2012. Decreased supplies by \$9,700 due to eliminating cost of mailing one recreation guide, Community Fest cancellation, and eliminating men's basketball league.

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$188,126	\$169,966	\$290,977	\$176,477	\$178,400	\$160,300
Percent Change	-9.65%	71.20%	-39.35%	1.09%	-10.15%

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

- 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	2003	2004	2005	2006	2007	2008	2009	2010
Total Expenditures	\$ 151,202	\$ 205,604	\$ 236,968	\$ 270,683	\$ 288,562	\$ 190,757	\$ 191,123	\$ 197,500
Number of full-time employees	2.0	2.5	3.0	3.0	3.0	3.0	2.75	2.0
Code enforcement exp. per capita	\$ 10.12	\$ 13.52	\$ 15.31	\$ 17.18	\$ 18.23	\$ 11.95	\$ 11.86	\$ 12.24
Revenue - building permits	\$ 159,164	\$ 111,707	\$ 107,729	\$ 96,706	\$ 111,707	\$ 107,230	\$ 60,896	\$ 73,258
Revenue - zoning & other permits	\$ 2,400	\$ 8,064	\$ 7,988	\$ 6,975	\$ 8,064	\$ 8,345	\$ 8,570	\$ 7,500
New Dwelling Units-Single Family	182	122	56	65	153	43	48	69
Two Family	4	10	14	10	6	-	-	-
Multi-Family	102	12	107	20	23	18	-	40
No. of building permits issued:								
Residential	1,419	1,028	787	748	1,133	585	658	686
Commercial	209	254	139	176	186	184	43	33
Other	119	126	115	151	166	161	170	111
Total # of inspections performed	information not available					5,388	5,187	4,363
No. of plans reviewed	information not available				24	106	159	188
Average no. days to issue permit	information not available				7.80	5.78	1.74	2.54
Average cost of building permit	\$ 91.11	\$ 79.34	\$ 103.49	\$ 89.96	\$ 75.22	\$ 115.30	\$ 69.92	\$ 88.26
Plan Commission zoning issues	14	14	8	8	8	106	72	56

PROGRAM EXPENDITURES

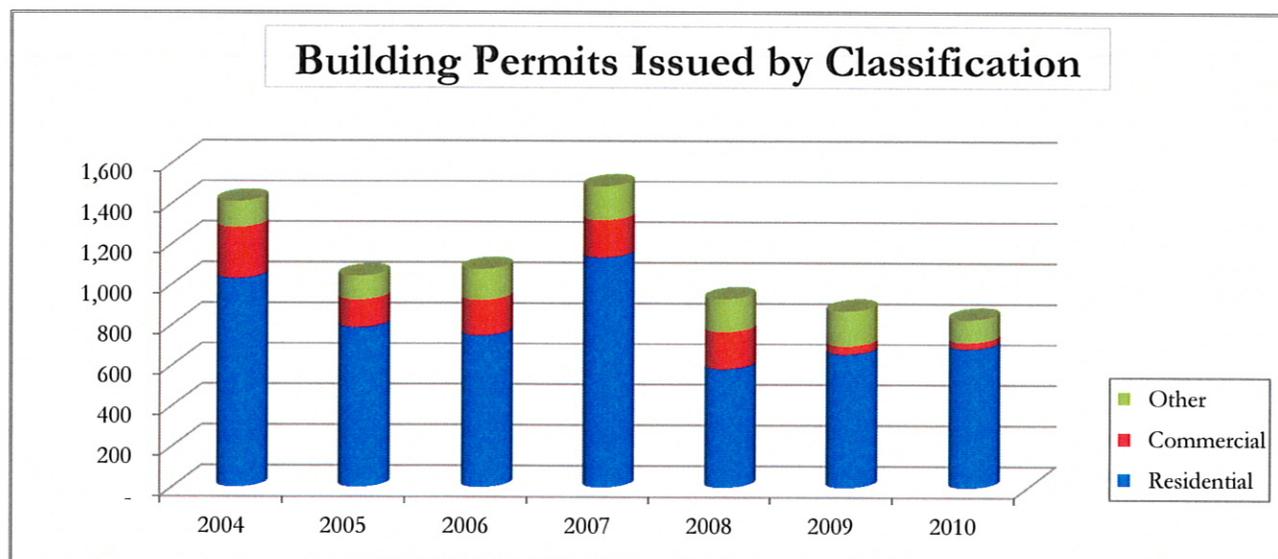
	2010 Actual	2011 Budget	2012 Budget	2012 Percentage
Contracted Services	\$ -	\$ -	\$ -	0.00%
Telephone	1,654	2,500	2,500	1.69%
Repairs and fuel for vehicles	737	2,000	2,000	1.35%
Workshops & conferences	1,043	1,800	1,800	1.22%
Dues & subscriptions	-	500	500	0.34%
Supplies	4,939	4,500	4,500	3.04%
Employee Benefits	50,377	52,100	41,300	27.89%
Salaries	132,373	134,100	95,500	64.48%
Totals	\$ 191,123	\$ 197,500	\$ 148,100	100.00%

PERSONNEL

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Director Code Administration Building Inspector / Code Enforcement Officer	1	1	0.5
	1	1	1

2012 Code Administration Budget Analysis:

Decreased salaries and benefits by \$49,400 due to employees paying 1/2 of pension contribution in 2012 and reduction of full-time director to a part-time position.



2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
\$270,683	\$288,562	\$190,757	\$191,123	\$197,500	\$148,100
Percent Change	6.61%	-33.89%	0.19%	3.34%	-25.01%

Debt Service Fund Summary

The Village has only one remaining general obligation (G.O.) debt issue outstanding (item #3 below) paid by general tax levy and one G.O. debt issued in 2011 to refinance revenue debt that is paid for by and reported in the water and sewer utilities. G.O. debt is guaranteed by tax levy and is explained in more detail below. The G.O. debt paid by taxes was issued as part of TIF 2 and annual debt service is financed through tax incremental revenues collected.

1. TIF 2 Debt Refunding Issue Dated 2004

This \$4,655,000 issue was made to advance refund the 1998 TIF 2 issue in order to save interest costs. The original issue was made for infrastructure improvements within the TIF. Scheduled debt payments for this issue are through 2013 with callable provisions in the year 2011.

2. State Trust Fund Loan - Issued June 2010

This debt was issued to purchase approximately 78 acres of property on the northwestern border of Howard, adjacent to the Town of Pittsfield. Terms of the loan are 4.25% interest, 10 year note with annual payments of \$96,800 beginning in March 2011 with the final payment scheduled for March 2020. Prepayments on principal can be made in any year at the time of the scheduled March payment.

All debt is consolidated into one debt service fund for budget and accounting purposes. Such consolidations make for more readily available management information. Reporting of each separate debt issue with the related revenue items is available upon request.

The Village of Howard obtained bond rating services from Standard & Poor's in 2004. The Village obtained a rating of AA on all outstanding general obligation debt and has maintained this rating since. The Village obtained a formal bond rating review in 2011 for general obligation debt and continued to receive the AA rating.

All enterprise fund portion of general obligation debt or revenue bond debt is not included in this section of the budget.

Village of Howard
Summary of Combined Debt Service Funds
(Excluding Revenue Bonding & Other Proprietary Funds' Debt)

	2008 Actual	2009 Actual	2010 Actual	2011 Est. Actual	2012 Budget
Revenues & Other Sources:					
Property Taxes	\$ 310,000	\$ 300,000	\$ -	\$ 80,000	\$ 87,000
Special Assessments	-	-	-	-	-
Miscellaneous - Rents	20,426	32,059	51	9,700	9,700
TIF 2 Transfers In	1,042,962	2,262,180	731,260	827,770	1,046,505
Proceeds from debt	-	-	-	-	-
Total Revenues	1,373,388	2,594,239	731,311	917,470	1,143,205
Expenditures & Other Uses:					
Principal Retirement	1,205,000	2,420,000	620,000	811,900	1,056,500
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	238,320	199,600	111,260	112,670	86,900
Total Expenditures	1,443,320	2,619,600	731,260	924,570	1,143,400
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(69,932)	(25,361)	51	(7,100)	(195)
Fund Balance - January 1	105,714	35,782	10,421	10,472	3,372
Fund Balance - December 31	\$35,782	\$10,421	\$10,472	\$3,372	\$3,177

The purpose of this schedule is to summarize the various debt issues and related revenue. The debt covenants related to each debt specify separate funds be maintained for each issue. This page is used to summarize all debt service funds activity for the upcoming year.

Fund balance in 2011 should decrease slightly from the previous year.

The proprietary funds' debt service are not included on this summary page. The proprietary funds refinanced outstanding revenue debt in 2011 as general obligation debt. This new general obligation debt is also not reported above but within the proprietary funds. General obligation debt of the proprietary funds are reported in determining debt limits.

VILLAGE OF HOWARD DEBT OBLIGATIONS

The Village of Howard has experienced substantial growth over the past twenty years. During the past ten years, growth in total equalized value has almost doubled moving from just over \$753 million to over \$1.4 billion. Since 1992, the Village has issued only one non-TIF debt issue (2010 State Trust Loan for land purchase).

During the development of the 1993 budget, the Village Board adopted a policy to limit borrowing to newly constructed infrastructure. No borrowing will be made to finance current operations and expenditures and no new borrowing will occur for any capital project unless a revenue source to pay the future debt service is identified, such as in the case of TIF debt.

This debt policy created additional sources of funds because of decreasing annual debt service and no plans for future borrowings. This new source of funds allowed the Village to fund capital projects with current resources and allows for more flexibility in financing operations.

The State of Wisconsin mandates a legal debt margin of 5% of the total equalized valuation of each municipality. (Note that the date for equalized valuations is always effective January 1. The 2010 equalized valuation will not be determined by the state until late 2010.) The following is a comparison of the legal debt margin for the Village for the past two years:

	2010	2011
Equalized Valuation of All Property, Jan. 1	\$1,381,526,100	\$1,381,526,100
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	<u>\$69,076,305</u>	<u>\$69,076,305</u>
<u>Existing Debt Compared to Legal Debt Limit:</u>		
G.O. Bonds and Notes paid by taxes, Dec. 31	\$3,518,356	\$2,706,460
G.O. Bonds Paid by proprietary funds, Dec. 31	-	
Less: Amount Available in Debt Service Fund	<u>3,372</u>	<u>3,177</u> (A)
Net Outstanding General Obligation Debt	<u>\$3,518,356</u>	<u>\$2,706,460</u>
Legal Margin for New Debt	<u>\$65,557,949</u>	<u>\$66,369,845</u>

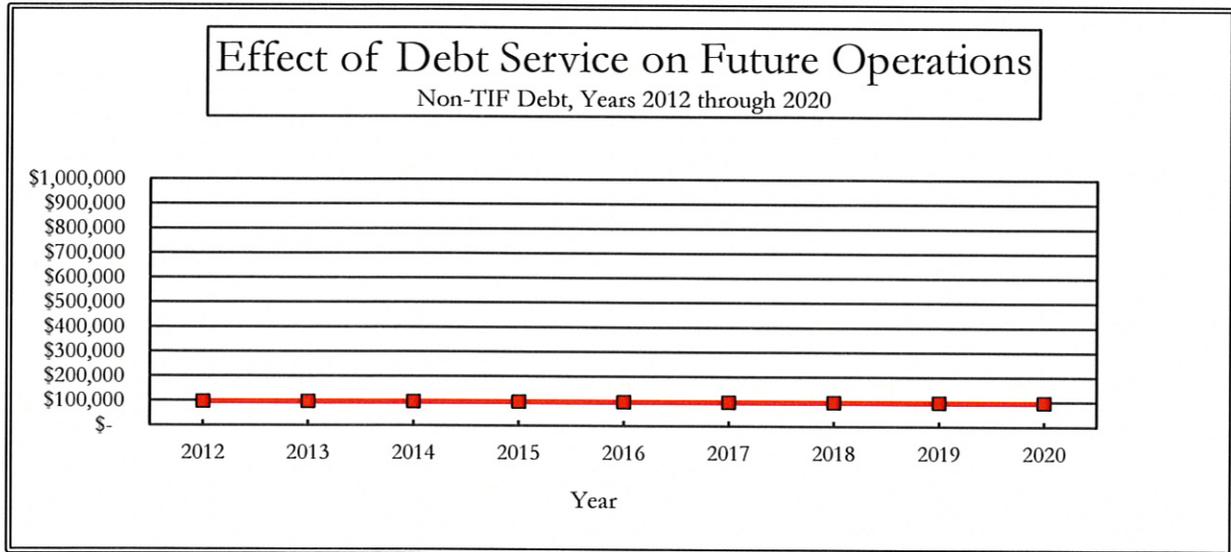
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2011.*

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Excluding Proprietary Funds)

EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS

Debt Issue	Principal Payment	Interest Payment	Total Payment
2012			
State Trust Loan Issued 2010	\$ 66,477	\$ 30,320	\$ 96,797
TIF 2 Refinancing Debt Issued 2004	990,000	56,505	1,046,505
Total 2012 Expenditures	\$ 1,056,477	\$ 86,825	\$ 1,143,302

The graph below shows minimal effect on future operations from existing debt that is not paid by the TIF. Total annual payments will be \$96,800.



**VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Continued)**

EFFECTS OF EXISTING DEBT ON FUTURE OPERATIONS

Year of Payment	Total of General Obligation Debt Paid Through Property Taxes			Less: TIF #2 Debt		Total Non-TIF Net Payment
	Principal Payment	Interest Payment	Total Payment	Principal Payment	Interest Payment	
2012	\$ 1,056,500	\$ 86,900	\$ 1,143,400	\$ 990,000	\$ 56,500	\$ 96,900
2013	1,074,400	46,500	1,120,900	1,005,000	19,095	96,805
2014	72,400	24,400	96,800	-	-	96,800
2015	75,400	21,400	96,800	-	-	96,800
2016	78,600	18,200	96,800	-	-	96,800
2017	82,000	14,800	96,800	-	-	96,800
2018	85,400	11,400	96,800	-	-	96,800
2019	89,100	7,700	96,800	-	-	96,800
2020	92,800	4,000	96,800	-	-	96,800
Totals	\$ 2,706,600	\$ 235,300	\$ 2,941,900	\$ 1,995,000	\$ 75,595	\$ 871,305

Note: The TIF debt will not effect the general tax levy since this debt will be paid for by TIF tax increment and not general property taxes. The schedule above reports all future debt payments as provided in bond issuance documents and a note for the two outstanding debt issues.

TIF 2 recovery of expenditures can occur until the earlier of (1) TIF expenditures are recaptured (anticipated to be in 2015) or (2) August 5, 2019 (statutory closing date). The expenditure period for TIF #2 is 5 years prior to the statutory closing date except for approved redirected funds which can be expended up to the TIF life.

CAPITAL PROJECTS SUMMARY

The Village has developed a five year capital improvement plan. This plan reflects the expected projects to be completed over the next five years. This plan is reviewed and updated by the administrator and executive directors each year as part of the budget process. This plan does not authorize or fund projects but is used as a device to assist the Board in adoption of the budget. This plan includes estimated project costs in today's dollars.

The following pages include a brief description of projects expected in 2012-2016, the expected total cost of the project and the impact on this current budget. The summary below reflects the tax levy impact by Capital Project Fund type and by department. Capital Improvements include construction and reconstruction of roads and sidewalks. Capital Outlay include equipment purchases for replacement or new equipment and buildings.

FUND	
Developer Projects	\$ -
Capital Improvements	593,500
Capital Outlay	<u>287,000</u>
Total Budget	\$ 880,500

DEPARTMENT	
General Administration	\$ 20,000
Park	20,000
Engineering	593,500
Police	30,000
Fire	105,000
Public Works	<u>107,000</u>
Total Budget	\$ 875,500

The Capital Projects Section of the budget does not include any proprietary fund capital items.

Park Impact Fee Fund - Capital Projects

For Years 2011 through 2017

	2011 Estimate	2012 Budget	2013 Estimate	2014 Estimate	2015 Estimate	2016 Estimate	2017 Estimate
Fund Balance, January 1	\$ 206,712	\$ 152,712	\$ 191,712	\$ 226,712	\$ 301,212	\$ 157,712	\$ 231,212
Revenues:							
Park impact fees	100,000	49,000	49,000	73,500	73,500	73,500	73,500
Park grants	-	-	-	100,000	-	-	-
Donations/Repayments from HYSA	5,000	5,000	5,000	105,000	-	100,000	-
Interest income & other income	-	-	-	-	-	-	-
Expenditures:							
Park improvements:							
AKZO-Nobel Sports Complex:							
Parking	(130,000)	-	-	-	-	-	-
PA System	-	-	(15,000)	-	-	-	-
Develop trails/sidewalks	(14,000)	(15,000)	(4,000)	(4,000)	-	-	-
Sprinkler system	-	-	-	-	-	(100,000)	-
Batting Cages	(15,000)	-	-	-	-	-	-
Spring Green-2 soccer/parking	-	-	-	-	(15,000)	-	-
Nauman Cons.-dog park	-	-	-	-	-	-	-
Juza Oliver Park-trail	-	-	-	-	-	-	-
Baker's Creek trail	-	-	-	-	(200,000)	-	-
Archery range-Spring Green	-	-	-	-	(2,000)	-	-
Baseball park - 78 acre site	-	-	-	-	-	-	(300,000)
Park acquisitions:							
Windjammer Estates property	-	-	-	-	-	-	-
Sports complex acquisition	-	-	-	-	-	-	-
Pinewood park property	-	-	-	-	-	-	-
Poels property	-	-	-	(200,000)	-	-	-
-	-	-	-	-	-	-	-
Fund Balance, December 31	\$ 152,712	\$ 191,712	\$ 226,712	\$ 301,212	\$ 157,712	\$ 231,212	\$ 4,712

The Park Impact Fee Fund collects revenue from impact fees. The fee structure has been modified three times since the original Public Facilities Needs Assessments (PFNA) dated August 10, 1998. The current impact fee is \$1,225 per single-family home and \$871 per dwelling for duplexes and multi-family units. The fee could be updated in 2010.

Expenditures for park improvements, acquisitions of new parks and purchases of various recreational equipment are paid for with funds from park impact fees. Other major sources of revenue for this fund are grants for land purchases.

CAPITAL PROJECTS FUNDS
Capital Outlay Funds by Department
Schedule of Current and Future Years Expected Expenditures

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
General Government:							
Fund Balance, 1/1	\$74,774	\$24,774	\$29,774	\$34,774	\$39,774	\$16,774	\$8,774
Tax Levy	20,000	20,000	20,000	20,000	22,000	22,000	22,000
Sale of Squads	-	-	-	-	-	-	-
Total Financial Resources	94,774	44,774	49,774	54,774	61,774	38,774	30,774
Expenditures (detail):							
Computers & Software	25,000	10,000	10,000	10,000	25,000	10,000	10,000
HVAC-replace boilers & condensers	-	-	-	-	-	-	-
Electronic Imaging For Records	5,000	-	-	-	15,000	-	-
Election equipment	20,000	-	-	-	-	-	20,000
Copier/scanner	15,000	-	-	-	-	15,000	-
Miscellaneous Outlay	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	70,000	15,000	15,000	15,000	45,000	30,000	35,000
Fund Balance 12/31	24,774	29,774	34,774	39,774	16,774	8,774	(4,226)
Total Financial Commitments	\$94,774	\$44,774	\$49,774	\$54,774	\$61,774	\$38,774	\$30,774

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
Public Safety-- Police:							
Fund Balance 1/1	\$58,412	\$13,712	\$312	(\$18,688)	(\$9,688)	\$5,412	\$24,412
Tax Levy	30,000	34,000	36,000	38,000	40,000	42,000	44,000
Sale of Squads	13,300	2,000	14,000	-	14,000	7,000	14,000
Total Financial Resources	101,712	49,712	50,312	19,312	44,312	54,412	82,412
Expenditures (details):							
Squad #1 (Patrol)	25,500	-	26,500	27,000	-	28,000	-
Squad #2 (Patrol)	25,500	-	26,500	-	27,500	-	28,500
Squad #3 (Jim D.)	-	35,000	-	-	-	-	-
Squad #4 (Guy S.)	35,000	-	-	-	-	-	37,000
Computers	-	9,400	-	-	9,400	-	-
Radar	-	3,000	-	-	-	-	-
Misc. equipment	2,000	2,000	16,000	2,000	2,000	2,000	2,000
Total Expenditures	88,000	49,400	69,000	29,000	38,900	30,000	67,500
Fund Balance 12/31	13,712	312	(18,688)	(9,688)	5,412	24,412	14,912
Total Financial Commitments	\$101,712	\$49,712	\$50,312	\$19,312	\$44,312	\$54,412	\$82,412

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
Public Safety-- Fire:							
Fund Balance 1/1	\$214,680	\$227,680	\$430,858	\$496,858	\$563,858	(\$6,142)	\$21,858
Tax Levy	105,000	125,000	127,000	129,000	131,000	133,000	135,000
Grant	175,000	-	-	-	-	-	-
Fund Transfers in	-	138,178	-	-	-	-	-
Total Financial Resources	494,680	\$490,858	557,858	625,858	694,858	126,858	156,858
Expenditures (details):							
Chief #200 200 new	35,000	-	-	-	-	-	-
Asst Chief #201 201 2005	-	-	-	-	-	41,000	-
Engine #211 211 2005	-	-	-	-	-	-	-
Engine #212 213 1991	-	-	-	-	600,000	-	-
Engine #221 212 2007	-	-	-	-	-	-	-
Engine #222 216 1997	-	-	-	-	-	-	-
Engine #223 214 2000	-	-	-	-	-	-	-
Ladder #211 217 2002	-	-	-	-	-	-	-
Support #211 215 2005	-	-	-	-	37,000	-	-
Tender #211 218 1989	-	-	-	-	-	-	-
Tender #221 219 1997	-	-	-	-	-	-	-
Radio upgrade	-	50,000	50,000	50,000	50,000	50,000	-
Rapid response #223	200,000	-	-	-	-	-	-
Computers - mobile	22,000	-	-	-	-	-	-
Turnout gear & Misc.	10,000	10,000	11,000	12,000	14,000	14,000	15,000
Total Expenditures	267,000	60,000	61,000	62,000	701,000	105,000	15,000
Fund Balance 12/31	227,680	430,858	496,858	563,858	(6,142)	21,858	141,858
Total Financial Commitments	\$494,680	\$490,858	\$557,858	\$625,858	\$694,858	\$126,858	\$156,858

Public Works:

Fund Balance	(\$16,806)	\$42,694	(\$44,306)	(\$70,306)	(\$25,306)	\$35,694	(\$32,306)
Tax Levy	107,000	108,000	109,000	110,000	111,000	112,000	113,000
Grants	-	-	-	-	-	-	-
Total Financial Resources	90,194	150,694	64,694	39,694	85,694	147,694	80,694
Expenditures (detail):							
Copier/scanner	7,500	-	-	-	-	25,000	-
Dump truck w/plow, wing salter	-	195,000	-	-	-	-	-
Grader - used	-	-	85,000	-	-	-	-
Pickup Truck 1993	-	-	-	25,000	-	-	-
Mower - 6 foot	25,000	-	-	-	-	-	-
Dump truck w/plow, wing salter	-	-	-	-	-	150,000	-
1 Ton Pickup #403 1991	-	-	-	35,000	-	-	-
Pickup Truck #604 1988	-	-	35,000	-	35,000	-	-
Skid steer	-	-	-	-	-	-	35,000
Miscellaneous items	10,000	-	10,000	-	10,000	-	10,000
Computers & software	5,000	-	5,000	5,000	5,000	5,000	5,000
Total Expenditures	47,500	195,000	135,000	65,000	50,000	180,000	50,000
Fund Balance 12/31	42,694	(44,306)	(70,306)	(25,306)	35,694	(32,306)	30,694
Total Financial Commitments	\$90,194	\$150,694	\$64,694	\$39,694	\$85,694	\$147,694	\$80,694

Description	2011	2012	2013	2014	2015	2016	2017
Parks and Recreation:							
Fund Balance 1/1	\$93,178	\$138,178	\$0	\$0	\$0	\$0	\$0
Naming Rights-AKZO (last pymt 2020)	25,000	-	-	-	-	-	-
Tax Levy	20,000	-	-	-	-	-	-
Total Financial Resources	\$138,178	138,178	-	-	-	-	-
Expenditures (details):							
Concessions/restroom-Akzo soccer	-	-	-	-	-	-	-
Pinewood Park parking	-	-	-	-	-	-	-
Fund Transfers out	-	138,178	-	-	-	-	-
Total Expenditures	-	138,178	-	-	-	-	-
Fund Balance 12/31	138,178	-	-	-	-	-	-
Total Financial Commitments	\$138,178	\$138,178	\$0	\$0	\$0	\$0	\$0

Total Tax Levy - 2012 Capital Outlay 287,000
Total Tax Levy - 2011 Capital Outlay \$282,000

Total Budget Expenditures - 2012 457,578
Estimated Total Expenditures - 2011 \$450,000

Note: The following schedule is a summary of Engineering Department Capital Outlay. This department does not use direct tax levies as is done in the other funds for equipment purchases. The schedule below is used for scheduling future costs. Typically, the revenue generated from developer projects helps pay for these costs in years when new subdivisions are developed. In years without developer projects, these costs are included into another capital project fund and taxes are indirectly used to pay these costs.

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
Engineering:							
Computers	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Laser level	-	-	-	-	-	-	-
DesignJet 36" Plotter	-	-	-	-	-	-	-
Auto level	1,500	-	-	-	-	-	-
Total Expenditures	\$4,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Village of Howard
Schedule of Capital Improvement Projects by Year - Roads
With an Analysis of Fund Balance

	2011 Estimate	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Fund Balance, Jan. 1 (estimate)	\$ 466,830	\$ 137,588	\$ 27,768	\$ 161,448	\$ 13,468	\$ 23,488
Revenue:						
Tax Levy	593,500	593,500	594,000	594,000	600,000	600,000
Tax-County Bridge Aid *	100,000	130,000	-	-	-	-
Special Assessments	75,000	70,000	65,000	60,000	50,000	50,000
Other Grants	-	225,000	-	-	-	-
Impact Fees	43,006	26,680	26,680	40,020	40,020	40,020
Other revenue - property sales	-	-	-	60,000	-	60,000
Repayment of Small Business Loans	4,000	6,000	8,000	8,000	6,000	6,000
LRIP grant	63,000	-	-	-	-	-
Federal STP Grants	-	-	-	-	-	-
Fund Transfers In - Golf Course	100,000	60,000	60,000	60,000	60,000	60,000
Fund Transfers In - Internal Service Fund	335,252	-	-	-	-	-
Expenditures:						
Street Resurfacing	(350,000)	(500,000)	(450,000)	(450,000)	(400,000)	(500,000)
Capital Improvements:						
Engineering	(150,000)	(160,000)	(160,000)	(160,000)	(165,000)	(170,000)
Bridges *	(100,000)	(130,000)	-	-	-	-
Payment to developer	(20,000)	-	-	-	-	-
Ariel photography	(15,000)	-	-	-	-	(15,000)
Velp Ave. (US41-Military)-right of way	(150,000)	-	-	-	-	(21,000)
Velp Ave. - bury power lines	(360,000)	-	-	(350,000)	-	-
Velp Ave. - tree plantings	(15,000)	-	-	-	-	-
Velp Ave. - decorative lights	(90,000)	-	-	-	(150,000)	-
Velp Ave. - decorative crosswalks	(50,000)	-	-	-	-	-
Velp Ave. - sidewalks	(115,000)	-	-	-	-	-
Howard Entry Sign	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Sidewalks	-	(313,000)	-	-	-	-
Small Business Loans	(20,000)	(20,000)	-	-	-	-
Riverdale	(200,000)	(88,000)	-	-	-	-
Roundabouts - Taylor/Shawano	(8,000)	-	-	-	-	-
Roundabouts - New Shawano	-	-	-	-	(21,000)	(21,000)
Evergreen (Glendale-Graceland)	-	-	-	-	-	-
Fund Balance, Dec. 31 (estimate)	\$ 137,588	\$ 27,768	\$ 161,448	\$ 13,468	\$ 23,488	\$ 102,508

Note: This schedule is used to assist the review of projects constructed in 2011 and review the timing of future projects over the next five years. This schedule is not a comprehensive plan but a tool to analyze approximate start dates for future projects based on available fund balance.

* The Bridge & Culvert Aid Levy is held by Brown County until funds are needed for bridge expenditures.

Note: Impact fees are charged \$667 for single-family and \$474 for multi-family units.