

Explanation of Enterprise Funds

Water and Sewer Utilities

The Village of Howard has maintained separate water and sanitary sewer utilities since the mid-1950's when the systems were installed. The systems have expanded over the years to its current level of three water towers, two inactive wells, over 75 miles of water mains and access to over 84 miles of sanitary sewer mains. The sewer utility waste flows to the Green Bay Metropolitan Sewage District (GBMSD) system for treatment.

During the earliest years of the utilities, they were operated and reported as a combined system to the Wisconsin Public Service Commission (PSC), the body which regulates water utilities within Wisconsin. In addition to the PSC, the Village Board is the oversight body of both utilities. The utilities currently operate separately with their own set of books and records. Laborers track their time by department for proper allocation of wages and benefits.

On the following page is a listing of the utilities rates for billing customers. All of the water utility rates are still set by application to the PSC. The latest water rate study prepared by the Village and submitted to the PSC for approval was performed in late 2008 with approval coming from the PSC in May 2009. The overall water revenue requirements were decreased by 4% as a result of this study.

The sanitary sewer system rates are established by the Village Board. The last overall rate change in the sewer utility was in September 2003 with the completion of a sewer rate study prepared by outside consultants. At that time, the sewer rate was increased by \$.12 per thousand gallons. The high strength or industrial customer surcharge rates are changed at the beginning of each year to mirror the rates charged by the GBMSD.

For budget purposes, the 2009 amounts used represent estimated actual results for all of 2009. Estimated actual amounts are used rather than the budgeted amounts since the estimates are more accurate and both utilities review the need for rate changes based on actual results, not budget information. (The governmental funds report 2009 budget numbers in an attempt to be more consistent in reporting information related to tax levies and budget to budget variances.)

The water utility's two largest customers are EKA Chemical and Omnova Solutions which comprised approximately 4.4% and 1.9%, respectively, of the water revenue in 2008 and 5.4% and 3.1%, respectively, in 2007. The sewer utility has one major customer (Sanimax, a manufacturer) which accounts for 50%-90% of industrial revenue and about 15%-35% of overall sewer revenue.

Beginning in January 2008, the utilities prepare a monthly billing for customers (in prior years, billings were quarterly). Both the water and sewer billings are based on the gallons of water used by a customer and a fee for service based on the size of meter. One combined billing is prepared for water and sewer charges (also storm water charges are included in the billing). Industrial customers sewer flow is metered and billed based on the flow and four high strength components of sewage.

The water utility is a member of the Central Brown County Water Authority (Authority or CBCWA). Since July 2007, the Authority has obtained drinking water from Lake Michigan by purchasing from the City of Manitowoc.

Storm Water Utility

In 2004, the Village created a Storm Water Utility to account for cost of operating the storm water functions performed by the Village. This utility established user fees that became effective January 1, 2005. The user fees are designed to recover the cost of maintaining the storm water utility. The costs related to this utility are operating (mainly labor and equipment maintenance costs) and capital costs (new and reconstructed storm water infrastructure).

User fees are established on an equivalent residential unit (ERU) basis. One ERU is equal to 3,301s.f. of impervious surface per parcel. ERU's will be calculated by utilizing the total of impervious surface for each parcel divided by the 3,301, then rounded to the nearest one-tenth of one percent. All businesses, non-profit organizations, residential and multi-family dwelling units will be charged a user fee. The quarterly user fee was increased to \$13.00 per ERU in 2008 which was up \$2 from all prior years.

The Village converted to a monthly billing in 2008 for water and sewer bills. User fees for most customers of the storm sewer utility are now based on a monthly rate of \$4.33 per ERU. Customers with storm water only billings can choose to utilize a quarterly billing.

Village Green Golf Course

The Village began operating a nine hole public golf course on January 1, 1997. The course was purchased from a company which had operated the course for over twenty years. The first thirteen years of operations have been quite successful.

In 1997, the Village entered into a contract with a local PGA professional for operating the golf pro shop and collecting greens fees for the Village. The pro operated the restaurant located within the club house and hired all the supporting staff for the restaurant and pro shop. The contract with the pro expired at the end of 2001 and was not renewed. In 2002, the Village assumed operating activities of the restaurant and golf course. All the employees of the golf course are now Village employees.

Water Utility Rates

Rates are charged based on a per thousand gallon basis.

	2012 est.	2011	2010	2009	2008
Up to 10,000 gallons	\$5.57	\$5.45	\$5.10	\$5.10	\$5.461
Next 90,000 gallons	\$4.80	\$4.70	\$4.35	\$4.35	\$4.551
Over 100,000 gallons	\$3.68	\$3.60	\$3.25	\$3.25	\$3.381

Service charge based on meter size:

	Monthly Rates				Quarterly
	2011 est.	2010	2009	2008	2007
Meter Size: 5/8"	\$11.71	\$11.70	\$11.70	\$11.70	\$35.11
3/4"	\$11.71	\$11.70	\$11.70	\$11.70	\$35.11
1"	\$15.61	\$15.60	\$15.60	\$15.60	\$46.81
1.25"	\$21.76	\$21.75	\$21.67	\$21.67	\$65.01
1.5"	\$29.01	\$29.00	\$28.60	\$28.60	\$85.81
2"	\$42.01	\$42.00	\$41.60	\$41.60	\$124.82
3"	\$69.01	\$69.00	\$69.34	\$69.34	\$208.03
4"	\$108.01	\$108.00	\$108.34	\$108.34	\$325.04
6"	\$195.02	\$195.00	\$195.02	\$195.02	\$585.07
8"	\$286.03	\$286.00	\$286.03	\$286.03	\$858.10

Sewer Utility Rates

In May 2010, sewer rates were established at \$3.10 per thousand gallons for all customers. The previous rate was \$2.89 (Sept. 2003 to May 2010). The monthly service charge is \$2.59 and previously was \$2.20 (Sept '03-May '10) and a second meter charge (if used by customers) is \$1.00 per month. Industrial customers have additional charges for four components of sewage, as follows:

	Est. 2012	2011	2010	2009	
BOD > 266 mg/l	\$0.28000	\$0.18061	\$0.19374	\$0.21044	per pound
TSS > 266 mg/l	\$0.28000	\$0.22868	\$0.23442	\$0.20719	" "
Phosphorus > 10 mg/l	\$0.50000	\$0.62204	\$0.80174	\$0.85349	" "
TKN > 46 mg/l	\$0.80000	\$0.71667	\$0.91180	\$0.53473	" "

Note: The rates for the four components listed represent the anticipated change effective January 1 of each year listed and are matched the GBMSD's rates found in their budget document.

Storm Water Utility Rates

	2008 thru 2012	2005/2006/2007
ERU quarterly rate	\$13.00	\$11.00
ERU monthly rate	\$4.33	N/A

Golf Course Rates 2012

	9 holes	18 holes
Weekday rates	\$12.00	\$18.50
Weekend rates	\$14.00	\$20.50
League rates	\$11.00	N/A
Junior and senior rates - weekdays <i>(Junior/seniors must play before 3:00 p.m.)</i>	\$11.00	\$17.00
Membership fees - unlimited	annual fee	\$550
Membership fees - junior/senior	annual fee	\$275

VILLAGE OF HOWARD, WISCONSIN
Combining Budget for Enterprise Funds
For Year Beginning January 1, 2012

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Total Combined
Operating Revenue	\$ 4,630,600	\$ 2,094,800	\$ 714,300	\$ 330,800	\$ 7,770,500
Operating Expenses					
Operation and maintenance	3,103,839	1,224,800	399,000	214,900	4,942,539
Administrative and general	342,700	295,440	-	14,200	652,340
Depreciation and amortization	512,000	280,000	198,000	40,000	1,030,000
Taxes	-	7,800	-	-	7,800
Total Operating Expenses	3,958,539	1,808,040	597,000	269,100	6,632,679
Operating Income	672,061	286,760	117,300	61,700	1,137,821
Nonoperating Revenues (Expenses)					
Interest revenue	15,000	5,000	8,000	250	28,250
Interest expense	(58,000)	(14,800)	-	-	(72,800)
Operating transfers out	-	-	-	(60,000)	(60,000)
Contributed capital	102,000	103,000	-	-	205,000
Transfers out (formerly Taxes)	(323,000)	-	-	-	(323,000)
Total Nonoperating Revenues (Expenses)	(264,000)	93,200	8,000	(59,750)	(222,550)
Change in Net Assets	408,061	379,960	109,300	1,950	915,271
Net Assets - January 1	21,643,637	19,726,387	13,694,088	3,054,661	58,118,773
Net Assets - December 31	\$ 22,051,698	\$ 20,106,347	\$ 13,803,388	\$ 3,056,612	\$ 59,034,045

VILLAGE OF HOWARD, WISCONSIN
Comparative Budget for Water Utility
For Year Beginning January 1

	2010 Actual	2011 Estimated Actual	2012 Budget
Operating Revenue			
Charges for services	\$ 4,177,496	\$ 4,416,200	\$ 4,553,700
Other	65,303	76,100	76,900
Total Operating Revenue	4,242,799	4,492,300	4,630,600
Operating Expenses			
Operation and maintenance	2,711,604	3,268,300	3,103,839
Administrative and general	342,856	334,050	342,700
Depreciation	461,075	492,000	512,000
Total Operating Expenses	3,515,535	4,094,350	3,958,539
Operating Income	727,264	397,950	672,061
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	23,147	19,000	15,000
Interest and amortization expense	(152,168)	(110,200)	(58,000)
Capital contributions	669,349	127,667	102,000
Transfers out (formerly Taxes)	(296,848)	(317,600)	(323,000)
Total Nonoperating Revenues (Expenses) and Transfers	243,480	(281,133)	(264,000)
Change in Net Assets	970,744	116,817	408,061
Net Assets - January 1	20,556,076	21,526,820	21,643,637
Net Assets - December 31	\$ 21,526,820	\$ 21,643,637	\$ 22,051,698

WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$4,536,560	\$4,727,694	\$4,319,811	\$4,177,496	\$4,416,200	\$4,553,700
Percentage Change	4.21%	-8.63%	-3.29%	5.71%	3.11%

Explanations and Assumptions:

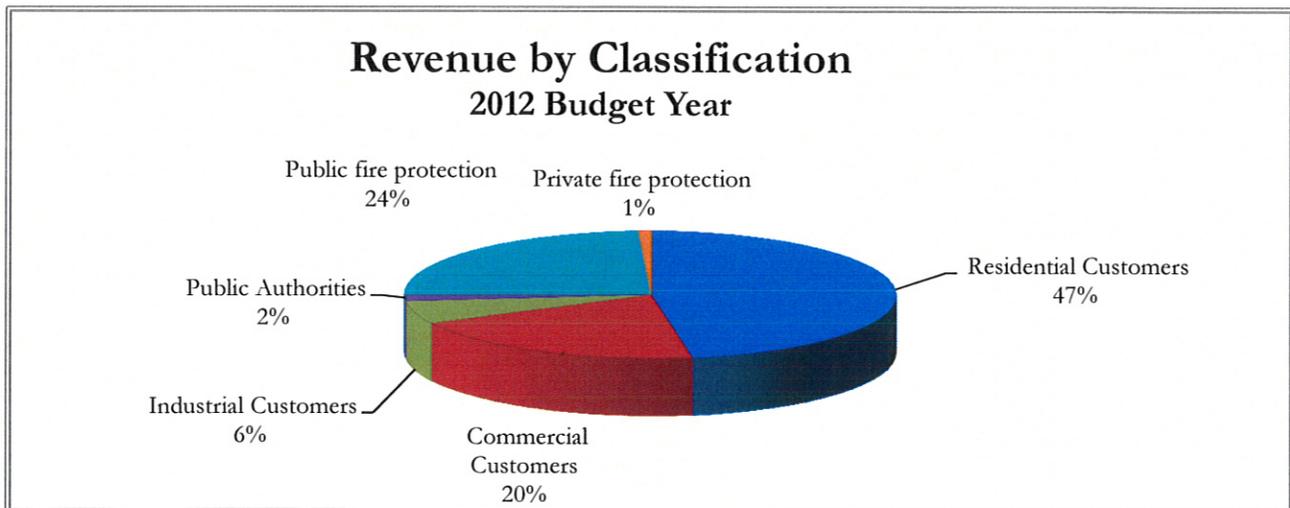
The Village had the PSC review water rates in 2009 and new lower rates were adopted. Water revenues are generated from charges based on the consumption of water used by Village residents, commercial and industrial customers. Public fire protection charges are made to customers and the Village government. Private fire protection is charged to commercial entities with private fire devices like sprinkler systems.

The water rates include a water rate adjustment clause that allows the Village to change water rates through the PSC annually for changes in water cost from the Water Authority without a full rate.

Line item detail:	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Residential Customers	\$ 1,983,753	\$ 2,087,500	\$ 2,155,300	47.33%
Commercial Customers	828,917	889,200	917,000	20.14%
Industrial Customers	190,713	256,800	264,300	5.80%
Public Authorities	69,673	72,000	72,700	1.60%
Public fire protection	1,065,725	1,072,000	1,105,700	24.28%
Private fire protection	38,715	38,700	38,700	0.85%
Total Charges for Service	\$ 4,177,496	\$ 4,416,200	\$ 4,553,700	100.00%

2012 Budget Analysis:

The projected increase in operating revenues is based on an estimated 1% increase in 2012 due to higher use and an increased rate to account for additional 2.2% increase. The Water Authority has projected no increase in the water rate charged the village in 2012.



WATER UTILITY

REVENUE - OTHER

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$73,200	\$84,085	\$39,139	\$65,303	\$76,100	\$76,900
Percentage Change	14.87%	-53.45%	-22.34%	16.53%	1.05%

Explanations and Assumptions:

Forfeited discounts are earned whenever a customer becomes delinquent in payment of billings. The rate for forfeited discounts is 1.0% per month of delinquency. There is also a 10% penalty applied to all outstanding accounts that exist on November 1 of each year. The miscellaneous revenues are made up of turn-on fees, rate of return on water meters and other items.

Line item detail:	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Forfeited discounts	\$ 34,969	\$ 45,000	\$ 45,500	59.17%
Miscellaneous	30,334	31,100	31,400	40.83%
Total Other Revenue	\$ 65,303	\$ 76,100	\$ 76,900	100.00%

2012 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2012 due to estimated increase in number of customers and the sluggish economy.

WATER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

MISSION To provide the customers continued safe drinking water supply in the most effective and cost efficient manner.

GOALS

- Immediate responses to all water main break reportings.
- Read all water meters once each month for billing purposes and replace old meters.
- Continue to upgrade and replace old water mains.
- Have 24 hour coverage of water system through use of a pager.
- Flush all hydrants at least once per year.
- Perform leak detections to discover and eliminate cause of water loss.

ACCOMPLISHMENTS

2010 Contracted for a water leak detection program based on sounds and detected two small leaks. Contracted with another firm to prepare pressure tests for determining if additional leaks can be discovered; at the time of printing, six leaks had been found in the first week of testing.

2009 Continued receiving water from Lake Michigan through Manitowoc Utilities and the Water Authority. Provided services to the Water Authority for locates and various maintenance projects on a fee basis. Contracted for system-wide leak detection service.

2008 Continued receiving water from Lake Michigan through Manitowoc Utilities and the Water Authority. Worked extensively on connectivity between our existing system and the new water source system.

Quantitative Performance Measures:

Year	Number of gallons				Percentage Sold
	Well water	Purchased water	Total Water	Sold & Used	
2000	598,898,000	-	598,898,000	414,683,000	69.2%
2001	640,188,000	-	640,188,000	492,275,000	76.9%
2002	631,980,000	-	631,980,000	474,974,000	75.2%
2003	662,678,000	-	662,678,000	599,115,000	90.4%
2004	701,227,000	-	701,227,000	616,448,000	87.9%
2005	766,323,000	-	766,323,000	628,311,000	82.0%
2006	732,793,000	-	732,793,000	692,154,000	94.5%
2007	501,294,000	230,402,000	731,696,000	725,217,000	99.1%
2008	1,266,000	622,224,000	623,490,000	564,127,000	90.5%
2009	1,168,000	636,307,000	637,475,000	520,223,000	81.6%
2010	1,035,000	630,038,000	631,073,000	582,073,000	92.2%
2011 estimates	1,100,000	684,000,000	685,100,000	585,000,000	85.4%

PROGRAM EXPENDITURES

	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Operation labor	\$ 631	\$ 3,000	\$ 3,100	0.10%
Pumping operating labor	-	6,300	6,300	0.20%
Water purchased	2,335,555	2,900,000	2,704,000	87.12%
Source of supply miscellaneous	-	100	100	0.00%
Source of supply - maintenance	427	2,000	5,000	0.16%

PROGRAM EXPENDITURES (Continued)

Fuel for pumping	19,376	20,500	22,500	0.72%
Pumping supplies	41	100	100	0.00%
Maintenance pumping plant	\$ 900	\$ 700	\$ 700	0.02%
Water treatment labor	4,471	10,000	10,000	0.32%
Chemicals	6,923	7,000	7,000	0.23%
Water treatment supplies	230	2,500	1,000	0.03%
Water treatment plant maintenance	-	200	200	0.01%
Transmission labor	86,459	87,000	89,400	2.88%
Transmission supplies	10,968	700	3,600	0.12%
Rent	33,000	33,000	35,040	1.13%
Maintenance structures (painting)	4,790	-	-	0.00%
Maintenance - distribution	1,890	2,000	10,000	0.32%
Maintenance - watermains	29,772	32,000	42,000	1.35%
Maintenance - fire mains	15,114	20,000	20,000	0.64%
Maintenance - services	83,878	65,800	66,400	2.14%
Maintenance - meters	959	9,000	9,100	0.29%
Maintenance - hydrants	11,528	5,800	6,000	0.19%
Maintenance - misc plant	63	-	-	0.00%
Meter reading labor	16,992	17,300	17,800	0.57%
Accounting dept. labor	46,303	41,000	42,100	1.36%
Customer account supplies	1,334	2,300	2,400	0.08%
Total Operations & Maint.	\$ 2,711,604	\$ 3,268,300	\$ 3,103,839	100.00%

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Working Foreman	0.80	0.80	0.80
Laborer	1.65	1.65	1.65
Meter reader	0.75	0.75	0.75
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Clerk Typist	0.25	0.25	0.25

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$1,914,263	\$2,675,772	\$2,821,656	\$2,711,604	\$3,268,300	\$3,103,839
Percentage Change	39.78%	5.45%	-3.90%	20.53%	-5.03%

WATER UTILITY

ADMINISTRATION AND GENERAL

MISSION To provide customers an avenue of communication regarding water services and supervise labor in meeting operational goals.

GOALS Make appointments for final reading of meters and meter replacements.
Continue working closely with CBCWA on water supply issues.
Evaluate main breaks for the need to contract for repairs versus internal repairs.

ACCOMPLISHMENTS

- 2010 Village staff continue to attend Water Authority meetings as board members. Village purchased a leak detection device to assist in discovering leaks.
- 2009 Public Works Director continued to attend Water Authority board meetings. Village Engineer continued to attend the Authority's technical committee. Contracted for leak detection service on entire system.
- 2008 Public Works Director became a member of the CBCWA's board. Village Engineer became a member of the CBCWA's technical committee.

	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Administration labor	\$ 119,454	\$ 120,000	\$ 121,200	35.37%
Office supplies	34,239	33,900	34,200	9.98%
Outside services employed	46,582	32,800	35,000	10.21%
Property insurance	20,000	17,250	18,000	5.25%
Injuries and damages	-	-	-	0.00%
Pensions and other benefits	118,327	123,900	127,600	37.23%
Other expenses	354	2,000	2,500	0.73%
Regulatory commission exp	3,900	4,200	4,200	1.23%
Total Administration/General	\$ 342,856	\$ 334,050	\$ 342,700	100.00%

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Administrator	0.10	0.10	0.10
Administrative assistant	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk/typists	0.70	0.70	0.70
Engineer Tech & GIS operator	0.30	0.30	0.30

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Est. Actual	2012 Budget
	\$1,693,189	\$284,470	\$314,930	\$342,856	\$334,050	\$342,700
Percentage Change		-83.20%	10.71%	8.87%	-2.57%	2.59%

2012 Budget Analysis - Operations and Maintenance:

In 2007, the Village began purchasing water from the Central Brown County Water Authority (Authority). Since then, payments to the Authority will be classified as water purchased for resale. The cost associated with purchasing water from the Authority is determined by the Authority in their budget process. At the time of printing this document, the Authority's budget was not yet completed but an estimate was obtained for the 2012 budget amount.

Cost to purchase water is reporting an increase in 2011 due to one monthly payment for 2010 not being made until 2011. The cost for 2011 and 2012 should be identical at \$2.7 million. There are no other significant changes expected in 2012.

2012 Budget Analysis - Administration and General

There are no major changes anticipated in this budget category for 2012, just inflationary cost or cost of living type increases. Increased outside services by estimated cost for negotiations with unions for labor contract.

2012 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC. The budget amount represent estimates of the 2012 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

2012 Budget Analysis - Transfers Out (formerly Taxes):

The GASB changed the way revenue and expenses are reported for in-lieu of tax payments. Since there is no direct service provided for this payment, the payment must be reported as a Transfer instead of an expense. The amount of the transfer continues to be calculated as in the past years with the payment being based on the utility plant existing at the beginning of the year and certain components of the tax rate.

Note: The Village is part of the Authority. This body was created in order to develop an alternative water source for the member communities other than well water. The aquifer that holds most communities water supply is being depleted and has high levels of contaminants that exceed EPA limits. The Village is a charter member of the Authority. Cost from the Authority are passed on to customers through a water rate adjustment clause.

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Sewer Utility

For Year Beginning January 1

	2010 Actual	2011 Estimated Actual	2012 Budget
Operating Revenue			
Charges for services	\$1,925,073	\$2,013,000	\$2,072,800
Other	14,922	19,000	22,000
Total Operating Revenue	1,939,995	2,032,000	2,094,800
Operating Expenses			
Operation and maintenance	1,200,534	1,170,800	1,224,800
Administrative and general	312,047	278,300	295,440
Depreciation	271,439	275,000	280,000
Taxes	7,322	7,400	7,800
Total Operating Expenses	1,791,342	1,731,499	1,808,040
Operating Income	148,653	300,501	286,760
Nonoperating Revenues (Expenses)			
Interest revenue	18,627	7,500	5,000
Interest and amortization expense	(35,501)	(15,100)	(14,800)
Capital contributions	234,762	30,986	103,000
Total Nonoperating Revenues (Expenses)	217,888	23,386	93,200
Change in Net Assets	366,541	323,887	379,960
Net Assets - January 1	19,035,959	19,402,500	19,726,387
Net Assets - December 31	\$19,402,500	\$19,726,387	\$20,106,347

SEWER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$1,900,075	\$2,111,784	\$1,840,319	\$1,925,073	\$2,013,000	\$2,072,800
Percentage Change	11.14%	-12.85%	4.61%	4.57%	2.97%

Explanations and Assumptions:

The sewer rates are established by the Village Board. The flow rate was adjusted in 2010.

The 2012 budget amounts are based on the combination of historical trends and estimated new housing starts and new businesses. A rate increase may be necessary for 2012 but has not been factored into the budget.

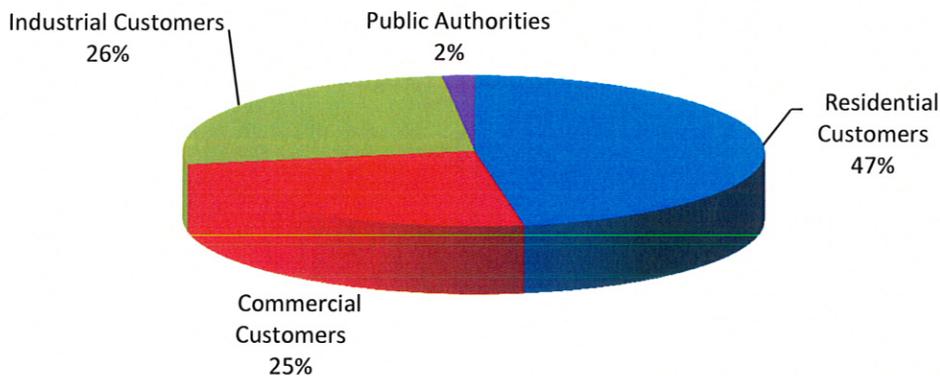
Line item detail:	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Residential Customers	\$880,731	\$970,000	\$979,700	47.26%
Commercial Customers	424,271	466,000	510,700	24.64%
Industrial Customers	584,357	539,000	544,400	26.26%
Public Authorities	35,714	38,000	38,000	1.83%
Total Charges for Service	\$1,925,073	\$2,013,000	\$2,072,800	100.00%

2012 Budget Analysis:

The sewer rates are expected to remain constant for 2012 except for changes in surcharges charged to industrial customers. Residential customers are expecting 1% growth (higher use and new customers) and commercial a 9% growth in 2012 caused by new construction (primarily apartments), while public authority remains unchanged.

The Industrial customer revenues have seen fluctuations from year to year due to changes in the largest customer's pretreatment facility. Industrial revenue is not expected to change much in 2012.

**Sewer Revenue by Classification
2012 Budget Year**



SEWER UTILITY

REVENUE - OTHER

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$17,531	\$17,020	\$15,953	\$14,922	\$19,000	\$22,000
Percentage Change	-2.91%	-6.27%	-6.46%	27.33%	15.79%

Explanations and Assumptions:

Forfeited discounts are earned whenever a customer becomes delinquent in payment of sewer billings. The rate charged for past due accounts is 1.0% per month. There is also a 10% penalty applied to all outstanding accounts on November 1 of each year. Miscellaneous revenues are comprised of second meter sales and other items.

Line item detail:	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Forfeited discounts	\$14,862	\$18,000	\$18,000	81.82%
Miscellaneous	60	1,000	4,000	18.18%
Total Other Revenue	\$14,922	\$19,000	\$22,000	100.00%

2012 Budget Analysis:

The budget is reflecting no changes in the two items for 2011. The 2011 budget is based on estimated actual results from 2010.

SEWER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

MISSION To provide the customers continued access and flow of sewage in the most cost efficient manner.

GOALS

- Provide immediate responses to sewer backup complaints.
- Extend sewer lines into new subdivisions.
- Replace old sewer mains in accordance with capital replacement schedule.
- Perform sewer cleaning and inspections in accordance with scheduled events.

ACCOMPLISHMENTS

2010 Performed a sewer rate study in 2010 to update the flow rate. Continued monitoring the sewage flow data.

2009 Continued monitoring flow results by updating spreadsheet with flow data. Continued with sewer cleaning and inspection program.

2008 Continued monitoring flow results by updating spreadsheet with flow data. Continued with sewer cleaning and inspection program.

PROGRAM EXPENDITURES	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Operation labor	\$20,660	\$21,400	\$22,200	1.81%
Fuel for pumping	2,337	2,600	2,900	0.24%
Phosphorus chemicals	0	0	0	0.00%
Transportation expense	12,236	15,000	15,000	1.22%
Green Bay Met Charges-treatment	1,034,394	1,000,000	1,050,000	85.73%
Maintenance - Collection	64,617	73,700	75,700	6.18%
Maintenance - Pumping	12,030	13,000	13,000	1.06%
Maintenance - General Plant	640	100	100	0.01%
Billing labor and supplies	53,620	45,000	45,900	3.75%
Total Operating Expenses	\$1,200,534	\$1,170,800	\$1,224,800	100.00%

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Working Foreman	0.15	0.15	0.15
Laborer	1.60	1.60	1.60
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Clerk Typist	0.25	0.25	0.25
Meter reader	0.25	0.25	0.25

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$1,082,039	\$1,617,367	\$1,013,555	\$1,200,534	\$1,170,800	\$1,224,800
Percentage Change	49.47%	-37.33%	18.45%	-2.48%	4.61%

SEWER UTILITY

EXPENSE - ADMINISTRATION AND GENERAL

MISSION To provide the customers communication access to sewer personnel and administrate laborers.

GOALS Make available access to the public for any sewer related concerns.
 Perform all administrative functions of the utility such as preparing service orders.

ACCOMPLISHMENTS

2009-2011 1. Updated sewer replacement schedule and continued to replace sewer lines as needed.

PROGRAM EXPENDITURES	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Administration labor	\$ 80,494	\$ 75,000	\$ 76,100	25.76%
Meter reading labor	16,992	17,300	17,800	6.02%
Meter supplies (ROR)	22,256	20,400	21,000	7.11%
Office supplies	24,012	21,000	21,000	7.11%
Outside services employed	36,138	20,000	30,000	10.15%
Property insurance	15,678	15,500	16,300	5.52%
Pensions & benefits	83,441	75,500	77,600	26.27%
Uncollectible accounts	0	500	500	0.17%
Miscellaneous	36	100	100	0.03%
Rents	33,000	33,000	35,040	11.86%
Total Administration	\$ 312,047	\$ 278,300	\$ 295,440	100.00%

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Administrator	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk/typists	0.40	0.40	0.40
Engineer Tech & GIS operator	0.30	0.30	0.30
Foreman	0.15	0.15	0.15

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$277,932	\$343,177	\$320,703	\$312,047	\$278,300	\$295,440
Percentage Change	23.48%	-6.55%	-2.70%	-10.81%	6.16%

2012 Budget Analysis - Operations and Maintenance:

Charges by the GBMSD make up the overwhelming majority of expenses in this category. The GBMSD charges vary from year to year based on strength and gallons of sewage flowing to the GBMSD. With changes to our largest customer's pretreatment facility, it is very difficult to predict the cost in future years. The 2012 budget reflects a 1% increase from the 2011 amount based on estimated new customers and use.

2012 Budget Analysis - Administration and General:

Pensions and benefits and administrative salaries make up the largest item within this category. For 2012, estimating increases in these two areas for cost of living increases only.

2012 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC for the water utility. The budget amount represent estimates of the 2012 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

2012 Budget Analysis - Taxes:

This expense represents the annual fee charged by the water utility to the sewer utility for 1/2 the rate of return on meters owned by the water utility but used for sewer billings.

VILLAGE OF HOWARD, WISCONSIN
Comparative Budget for Storm Water Utility
For Year Beginning January 1

	2010 Actual	2011 Estimated Actual	2012 Budget
Operating Revenue			
Charges for services	\$ 693,763	\$ 696,300	\$ 710,300
Other - forfeited discounts	5,342	4,500	4,000
	<hr/>		
Total Operating Revenue	699,105	700,800	714,300
	<hr/>		
Operating Expenses			
Operation, maintenance and general	326,088	348,100	399,000
Depreciation	194,329	195,000	198,000
	<hr/>		
Total Operating Expenses	520,417	543,100	597,000
	<hr/>		
Operating Income	178,688	157,700	117,300
	<hr/>		
Nonoperating Revenues (Expenses)			
Interest revenue	8,614	6,500	8,000
Capital contributions (special assessments) & grants	487,862	4,002	-
	<hr/>		
Total Nonoperating Revenues (Expenses)	496,476	10,502	8,000
	<hr/>		
Change in Net Assets	675,164	168,202	125,300
	<hr/>		
Net Assets - January 1	12,850,722	13,525,886	13,694,088
	<hr/>		
Net Assets - December 31	\$ 13,525,886	\$ 13,694,088	\$ 13,819,388
	<hr/>		

Note: 2005 was the first year of operations for the storm water utility.

Capital contributions represents cash payments from developers for installation of new storm sewer infrastructure, special assessments and impact fees collected. These receipts are disclosed as Nonoperating revenues while the expenditure of funds for the infrastructure is capitalized as an asset and depreciated.

STORM WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$549,418	\$679,197	\$681,789	\$693,763	\$696,300	\$710,300
Percentage Change	23.62%	0.38%	1.76%	0.37%	2.01%

Explanations and Assumptions:

The storm water utility rates were last adjusted by the Village Board during the 2008 budget process becoming effective January 1, 2008. The rates are based on 3,301 square footage of impervious surface equaling one Equivalent Residential Unit (ERU). Rate requirements are reviewed annually with each budget document and based on cash flow requirements for operating and capital needs.

The ERU Revenues are not classified by residential, commercial or industrial as done in the Water and Sewer Utilities. The ERU for each parcel determines the amount to be charged each customer and recorded as revenue.

Line item detail:	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
ERU's Revenue	\$686,809	\$692,000	\$705,300	99.30%
Plan review fees	6,954	4,300	5,000	0.70%
Total Charges for Service	\$693,763	\$696,300	\$710,300	100.00%

2012 Budget Analysis:

Estimated revenue from ERU's in 2012 is based on the current actual number of ERU's plus an estimated increase of 50 more ERU's in 2012. Plan review fees are fairly constant from year to year, but contingent upon plans submitted for review.

STORM WATER UTILITY

OPERATING EXPENSES

MISSION To provide clean water from storm events that flow from the Village of Howard to the Bay of Green Bay in the most cost beneficial manner.

GOALS

- Develop a monitoring system to evaluate maintenance schedules.
- Provide a functional storm sewer system that responds to customer needs.
- Provide information to the public about the system's operations.
- Sweep all streets of the village twice each year and pickup leaves at curb.

ACCOMPLISHMENTS

2011

2010 Installed new storm sewers along a portion of Glendale Ave (Evergreen to Spring Green) and on Velp Ave (between Melody and Military).

2009 Repaired several sections of curb & gutter along various streets in the Village and performed annual leaf collections in fall.

2008 Installed new storm sewers along a large portion of Glendale Ave (Pinecrest to Evergreen). Repaired several sections of curb & gutter along various streets in the Village.

	2010 Actual	2011 Est. Actual	2012 Budget	2012 Budget
Insurance	\$ 4,000	\$ 3,500	\$ 9,400	1.01%
Workers compensation	5,218	5,100	5,300	1.47%
Contracted services	38,428	80,000	80,000	22.98%
Repairs, maintenance & fuel	47,079	40,000	40,000	11.49%
Other supplies & expenses	20,732	42,000	43,200	12.07%
Employee benefits	55,693	47,500	60,300	13.65%
Salaries and wages	154,938	130,000	160,800	37.35%
Rent & other charges	-	-	-	0.00%
Total Administration	\$ 326,088	\$ 348,100	\$ 399,000	100.00%

STORM WATER UTILITY - Operating Expenses (Continued):

	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
Administrator/Clerk	0.05	0.05	0.05
Administrative assistant	0.05	0.05	0.05
Clerk Typists - village hall	0.10	0.10	0.10
Co-op Student (part-time)	0.05	0.00	0.00
Director of Administrative Services	0.05	0.05	0.05
Accountant I	0.05	0.05	0.05
Account Clerk	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk typists - public works	0.40	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.25	1.25	1.75
Engineer Tech & GIS operator	0.70	0.70	0.70
Mechanics	0.20	0.20	0.20
Laborer - leaf collection	0.25	0.25	0.25
Totals	3.80	3.65	4.15

2012 Budget Analysis:

The largest change in 2012 is related to reclassifying 1/2 a laborer position into the utility for brush pickup. This change plus cost of living increases total \$43,600 of wage and benefit increases in 2012.

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated Actual	2012 Budget
\$397,189	\$404,317	\$415,671	\$326,088	\$348,100	\$399,000
Percentage Change		2.81%	-21.55%	6.75%	14.62%

Village of Howard
Schedule of Cash Flow Analysis & Capital Improvement Projects by Year - Storm Water

	2011 Estimate	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Cash Balance, Jan. 1 (estimate)	\$804,837	\$1,070,037	\$331,837	\$368,960	\$288,017	\$152,581
Revenue						
Charges for Services (Storm Fees)	692,000	705,300	707,900	709,200	710,500	711,800
Plan review fees	4,300	5,000	1,200	1,200	1,200	1,200
Other revenue-forfeited discounts	4,500	4,000	4,000	4,000	4,000	4,000
Special Assessments	25,000	20,000	25,000	20,000	20,000	20,000
Interest income	6,500	8,000	-	-	-	-
Intergovernmental - Grants	-	-	-	-	-	-
Operating expenses	(348,100)	(399,000)	(412,976)	(425,344)	(438,136)	(451,254)
Capital Improvements:						
Equipment purchases	(27,000)	(300,500)	-	-	(140,000)	(115,000)
Orthophotos-Brown County	-	-	(3,000)	-	(3,000)	-
Pond work	(12,000)	(45,000)	-	-	-	-
Glendale (Evergreen-Spring Green)	(20,000)	-	-	-	-	-
Velp Ave	(60,000)	-	-	-	-	-
Anti-icing equipment	-	(18,000)	-	-	-	-
Riverdale Dr.	-	(85,000)	-	-	-	-
Quarry culvert connections	-	(100,000)	-	-	-	-
Seligmann ditching project	-	(30,000)	-	-	-	-
Spencer's Crossing	-	(503,000)	-	-	-	-
Evergreen (.12 W Rolla-Pinecrest)	-	-	(285,000)	-	-	-
Pinecrest Rd (Evergreen-Devroy)	-	-	-	(390,000)	-	-
Evergreen (Glendale-Graceland)	-	-	-	-	(290,000)	-
Cash Balance, Dec. 31 (estimate)	\$1,070,037	\$331,837	\$368,960	\$288,017	\$152,581	\$323,327

Note: This schedule is used to determine annual cash flows for the storm water utility and establish a rate for quarterly ERU charges. The ERU quarterly rates schedule for current year and next budget year is below with estimated future rates:

Equivalent Residential Unit (ERU) fee:

	2011	2012	2013	2014	2015	2016
Quarterly fee, per ERU	\$13.00	\$11.00	\$10.00	\$10.00	\$10.00	\$10.00
Monthly fee, per ERU	\$4.33	\$3.67	\$3.33	\$3.33	\$3.33	\$3.33

5-Year Capital Budgeting for Water, Sanitary Sewer and Storm Water Utilities

For Year Beginning January 1

Since budgeting for the utilities is on a full-accrual basis, costs of replacing old equipment and infrastructure, as well as new purchases, are not reflected in the preceding pages. In order to provide this information to the public, this schedule has been prepared. The items listed below represent the utilities' share of the estimated project cost. Projects paid by a developer are not included on this schedule.

Project Name	Year	Water	San. Sewer	Storm Water
Cardinal (Wooddale-Mnt Bay)	2012	\$ 145,000	\$ -	\$ -
Hazel Ct	2012	72,000	-	-
Rehab projects	2012	50,000	50,000	50,000
Hwy 41 relocations	2012	100,000	675,000	-
Seligmann ditch	2012	-	-	30,000
Hydrant replacements	2012	20,000	-	-
Spencer's Crossing	2012	102,000	103,000	503,000
<i>Totals for 2012</i>		489,000	828,000	583,000
CTH FF - Shawano to Woodland	2013	232,000	468,000	-
Spencer to Greenfield - watermain loop	2013	300,000	-	-
Evergreen (Rolla - Pinecrest)	2013	10,000	5,000	285,000
Rehab projects	2013	50,000	50,000	-
<i>Totals for 2013</i>		592,000	523,000	285,000
Lakeview lift station replacement	2014	-	450,000	-
Rehab projects	2014	20,000	50,000	-
Velp Ave. (Island Ct-Memorial Dr.)	2014	50,000	50,000	-
Cardinal Ln (Wooddale-Shade Tree)	2014	125,000	-	-
Pinecrest (Evergreen - Devroy)	2014	15,000	7,500	390,000
<i>Totals for 2014</i>		210,000	557,500	390,000
Rehab projects	2015	20,000	50,000	115,000
Evergreen (Glendale - Graceland)	2015	15,000	10,000	290,000
Shawano Ave. (Catherine - Greenfield)	2015	-	525,000	-
Water tower (would require debt issuance)	2015	4,500,000		
<i>Totals for 2015</i>		4,535,000	585,000	405,000
Rehab projects	2016	50,000	50,000	
	2016			
<i>Totals for 2016</i>		50,000	50,000	-
Five Year Average		\$1,175,200	\$508,700	\$332,600

Water, Sanitary Sewer and Storm Water Utilities Capital Equipment Purchases

In addition to the projects on the previous page, the following equipment listings will need to be purchased:

		Water	San. Sewer	Storm
Tandem axle truck	2012	\$ -	\$ -	\$ 195,000
Bobcat	2012	-	-	70,000
Radio upgrades	2012	10,000	10,000	10,000
New large sized meters replaced	2012	155,000	-	-
Miscellaneous-sampling, bucket,safety	2012	-	-	25,500
Backhoe	2013	85,000	-	-
Meter replacement program	2013	175,000	-	-
Meter replacement program	2014	175,000	-	-
Dump truck w/ plow	2015	-	-	140,000
Utility van	2015	30,000	-	-
Street Sweeper	2016	-	-	115,000
Utility van	2016	-	31,000	-
Pickup	2017	-	35,000	-
Jet Machine	2017	-	170,000	-

Water and Sewer Debt Service Summary

There are currently three water and sewer revenue bonds outstanding. There are also two outstanding debt issues related to the sewer utility financed through the GBMSD. All these issues are explained below.

The storm water utility has not issued any debt for financing project costs.

1. Water and Sewer System Revenue Refunding Bonds, Series 1998

This \$2,685,000 debt was issued in order to refund the Series 1991 issue and to build a new water tower. **The final principal payment of \$265,000 was made on August 1, 2011.** Interest rates ranged from 3.8% to 4.7%.

2. Water and Sewer System Revenue Refunding Bonds, Series 2001

This \$1,010,000 debt was issued in order to refund a portion of the Series 1994A above. Annual principal payments on this debt range from \$10,000 to \$115,000 through August 1, 2014. Interest rates range from 3.05% to 4.55%. **This debt was refinanced in 2011 with general obligation debt.**

3. Water and Sewer System Revenue Bonds, Series 2002

This \$2,805,000 debt was issued to help finance infrastructure improvements to the water system. Annual principal payments on this debt range from \$100,000 to \$215,000 through August 1, 2022. Interest rates range from 3.0% to 5.0%. **This debt was refinanced in 2011 with general obligation debt.**

4. Sewer System Annexation Charges GBMSD Dated 1980

This \$270,000 debt was issued in 1980 to allow for the entire western portion of the Village to utilize the GBMSD system for sewage. (The Village transfers its waste to the GBMSD for treatment.) Annual payments of \$9,017 with no interest payments due through March 2011.

5. Sewer System Bayview Interceptor Capacity Purchase Dated April 1996

This \$1,172,254 debt was financed by GBMSD for the Village to purchase capacity in the Bayview Interceptor that traveled through the Village to the Town of Pittsfield. Annual installment payments of \$80,323 includes interest of 3.598%, through April 2015.

6. Water Utility General Obligation Debt - Refunding Issue Dated August 2011

This \$1,695,000 debt was issued in 2011 to refund the Revenue Debt issues Series 2001 and Series 2002 listed above. This debt was issued as general obligation debt of the village but will be repaid by the water utility. Annual principal payments on this debt range from \$125,000 to \$205,000 through May 1, 2022. Interest rates range from 0.9% to 2.9%.

The combined water and sewer utility has obtained bond rating services from Moody's dating back

to the early 1990's. The current Moody's bond rating for the revenue debt of the combined water and sewer utility is an A2 rating. The last review performed by Moody's on the revenue debt was in 2002. Standard & Poors has issued bond ratings for the general obligation debt of the village with a AA rating.

Water and Sewer Debt Service Continued

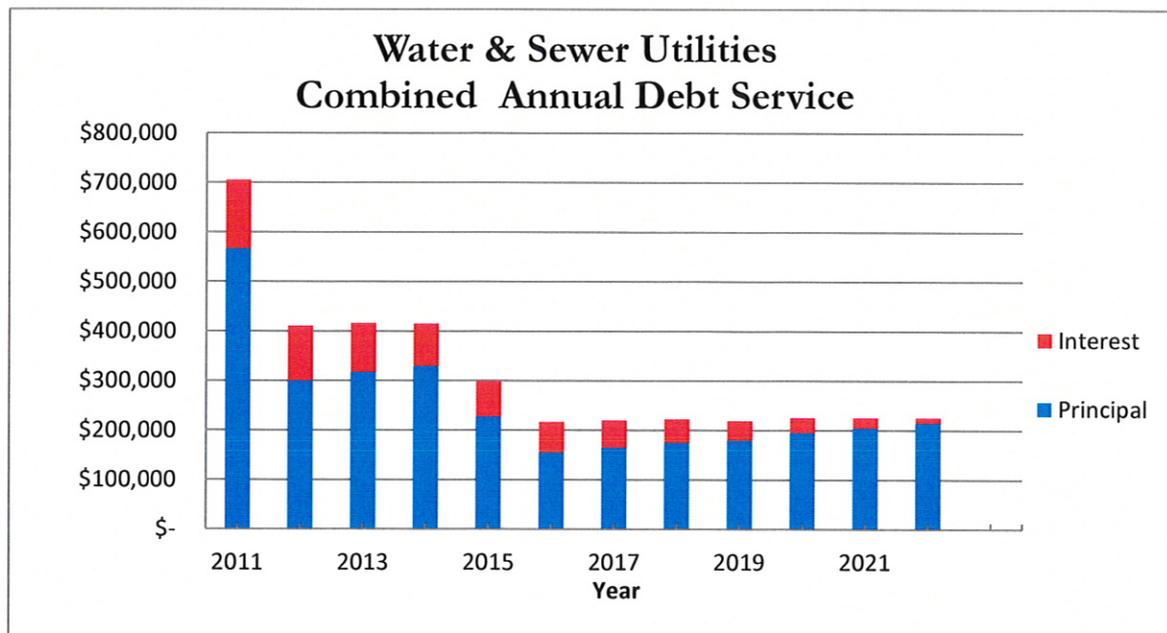
The Village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue source would be revenue from operations, generally through rate increases.

There is no legal debt limit for the revenue bond debt. General obligation debt can be issued for the enterprise funds, but the Village has chosen to use revenue bond debt instead.

All of the outstanding debt of the utilities were issued for new infrastructure. The utilities have experienced tremendous growth as new homes and commercial sites are added annually. Revenues from the new customers have been utilized in paying off debt issuances.

The following schedule is a list of debt payments expected in the 2011 budget year:

Debt Issue	Principal Payments	Interest Payments	Total Payments
Water & Sewer Revenue Bonds, Series 1998	\$265,000	\$12,455	\$277,455
Water & Sewer Revenue Bonds, Series 2001	105,000	18,888	123,888
Water & Sewer Revenue Bonds, Series 2002	120,000	90,380	210,380
Sewer System Annexation Charges GBMSD 1980	9,017	-	9,017
Bayview Interceptor GBMSD Debt April 1996	67,311	15,350	82,661
Totals for 2011	\$566,328	\$137,073	\$703,401



Water and Sewer Debt Service Continued

Effects of existing debt on future operations:

				Debt Allocated To	
	Principal	Interest	Total	Water	Sewer
2011	\$ 566,322	\$ 139,335	\$ 705,657	\$ 521,305	\$ 184,352
2012	299,733	110,648	410,381	330,058	80,323
2013	317,242	98,589	415,831	335,508	80,323
2014	329,841	85,425	415,266	334,943	80,323
2015	227,533	71,480	299,013	218,690	80,323
2016	155,000	62,090	217,090	217,090	-
2017	165,000	55,115	220,115	220,115	-
2018	175,000	47,525	222,525	222,525	-
2019	180,000	39,300	219,300	219,300	-
2020	195,000	30,750	225,750	225,750	-
2021	205,000	21,000	226,000	226,000	-
2022	215,000	10,750	225,750	225,750	-
2023	-	-	-	-	-
	\$ 3,030,671	\$ 772,007	\$ 3,802,678	\$ 3,297,034	\$ 505,644

The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest expense do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for the utilities are on a GAAP basis (full accrual), the interest for 2010 reflected above does not agree with the total interest reported in the water and sewer budgets.

Village of Howard
Statement of Budgeted Revenue and Expenses - Golf Course
For Year Beginning January 1

	2010 Actual	2011 Estimated	2012 Budget
Revenue			
Green fees	\$ 238,651	\$ 174,560	\$ 200,000
Golf cart rentals	68,417	60,500	68,000
Beverages	30,403	27,300	26,000
Other golf revenues	8,094	5,630	8,000
Rental income	-	18,000	28,800
Restaurant sales	285,836	46,900	-
Total Operating Revenues	<u>631,401</u>	<u>332,890</u>	<u>330,800</u>
Operating expenses:			
Restaurant operations:			
Cost of goods sold	135,818	28,030	-
Supplies and other expenses	19,916	4,591	-
Repairs and maintenance	4,177	-	-
Salaries & benefits	85,093	22,336	-
Advertising	1,974	528	-
Telephone and utilities	17,435	1,800	-
Golf operations:			
Salaries & benefits	147,408	130,000	132,600
Insurance	13,419	10,293	10,300
Supplies and other expenses	52,814	39,000	40,000
Repairs and maintenance	8,933	25,000	15,000
Advertising	2,743	1,411	4,000
Telephone and utilities	12,852	12,407	13,000
Depreciation	39,460	38,400	40,000
Administrative expenses	31,087	13,900	14,200
Total operating expenses	<u>573,129</u>	<u>327,696</u>	<u>269,100</u>
Total operating income	58,272	5,194	61,700
Nonoperating revenues (expenses) & capital items			
Interest and other income	9,267	350	250
Capital contributions-ROW	-	127,740	-
Transfers out	(100,000)	(100,000)	(60,000)
Total operating transfers over nonoperating revenue	<u>(90,733)</u>	<u>28,090</u>	<u>(59,750)</u>
Net income	(32,461)	33,284	1,950
Net Assets - January 1	<u>3,053,838</u>	<u>3,021,377</u>	<u>3,054,661</u>
Net Assets - December 31	<u>\$ 3,021,377</u>	<u>\$ 3,054,661</u>	<u>\$ 3,056,612</u>

Summary of Golf Course Budget

On December 31, 1996, the Village of Howard purchased a local nine hole golf course. The facility is being operated as a public golf course, providing golf carts, club rentals and miscellaneous merchandise sales. In addition to the golf operations, the club house houses a restaurant facility that is open during summer months and every Friday of the year. The restaurant has been providing a Friday "fish-fry" for more than 30 years.

The Village contracted with a local golf pro to operate the golf course and restaurant operations from 1997 through 2001. In 2002, the Village began operating the course and restaurant as a Village facility. All the employees of the facility are hired by the Village. The change in operations allowed the Village to begin collecting revenue from golf carts, club rentals, merchandise sales and the restaurant operation sales.

The past seven years the Village has funded capital outlay items from existing operations. Continued investment in equipment and building facilities will be made in future years from available resources. Each year \$100,000 is being transferred from the golf course to a capital project fund to help lower taxpayer cost.

The State of Wisconsin will be reconstructing County Road J, located on the western border of the golf course, and State Highway 29, located on the south border of the golf course, within the next 5-10 years. The states design for the two roads shows no loss of the golf course property to the state.

MISSION		STRATEGIC OBJECTIVES	
To provide the community the best 9 hole golf course and Friday fish fry in Wisconsin.		1. Provide daily maintenance services of the greens, tee boxes and fairways of the golf course. 2. Maintain golf carts in excellent working condition. 3. Provide an affordable dining experience with great tasting food. 4. Introduce new entrees and variety to the menu.	
GOALS		PLAN OF ACTION	
1. Provide an excellent golf course experience for 6-9 months of the year. 2. Provide a professional "Pro Shop" atmosphere for golf participants. 3. Provide an excellent dining experience on Fridays. 4. Expand restaurant services whenever economically possible.		1. Mow all greens and fairways daily and distinguish a "rough" area on each hole. 2. Maintain tee boxes through daily mowing and by repairing divots. 3. Keep pro-shop stocked with updated apparel and accessories. 4. Purchase food from vendors that are of the highest quality and price by routinely comparing vendors. 5. Increase advertising efforts focusing on major improvements made to the facility.	
EVALUATION OF RESULTS			
2010	1. Continued to offer league play and gave assistance in filling vacancies. 2. All golf maintenance operations were moved to the Golf Manager's position of responsibilities. 3. Village mechanics took over maintenance of equipment which resulted in an investment of \$50,000 in equipment repairs and betterments.		
2009	1. Continued to offer league play and gave assistance in filling vacancies. 2. Maintained new mowing standards for all greens to allow for faster and more consistent putting speeds.		
2008	1. Dredged and expanded all ponds to increase water storage used for watering in summer months. 2. Constructed new pump house. 3. Installed water fountain and aeration system in all ponds. 4. Installed a new point of sale system for record receipts.		

2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)	2012 Positions Authorized (FTE)
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Dir. Administrative Services	0.05	0.05	0.05
Accountant I	0.10	0.10	0.10
Clerk Typist	0.10	0.10	0.10
Restaurant - full-time	1.00	1.00	0.00
Part-time - 13	1.00	1.00	0.00
Golf operations - full-time	1.00	1.00	0.00
Part-time - 7	1.00	1.00	1.50

Capital Outlays

The following items are expected to be capital purchases in years listed:

	Year	Amount
Gas golf carts - replace 5	2012	\$ 24,000
Utility cart replacement	2012	\$ 9,000
Beverage cart replacement	2012	\$ 8,000
Course impr-drainage	2012	\$ 20,000
Gas golf carts - replace 5	2013	\$ 24,500
Miscellaneous improvments	2013	\$ 10,000
Gas golf carts - replace 3	2014	\$ 15,000
Miscellaneous improvments	2014	\$ 10,000
Gas golf carts - replace 2	2015	\$ 10,200
Miscellaneous improvments	2015	\$ 10,000
Gas golf carts - replace 2	2016	\$ 10,400

Discussion of Net Assets for Golf Course:

Net Assets for the Golf Course are derived by subtracting all liabilities and capital contributed by the Village from the assets. Cash is only part of the assets owned by the golf course. Other assets owned include equipment (such as tractors for mowing, golf carts and kitchen appliances), the buildings and the land.

The Village has always maintained a strong balance in cash and net assets in order to fund future improvement projects and keep our assets in good condition.

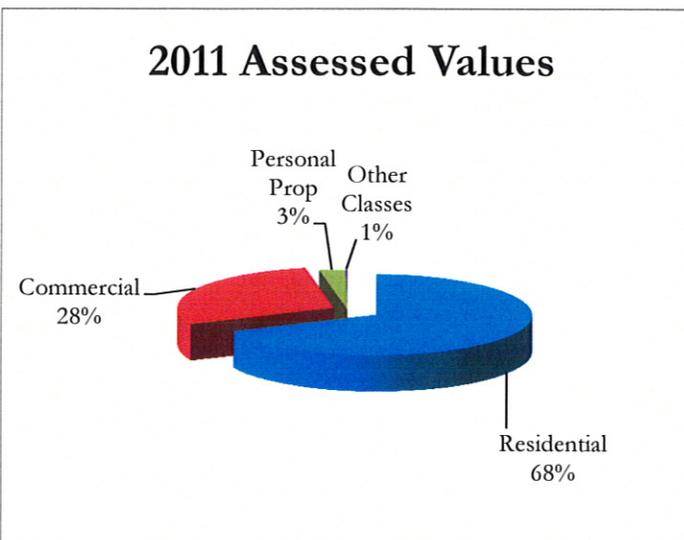
Quantitative Performance Measures:	Rounds of golf	# of outings
Years		
2011 estimate	14,500	20
2010	18,110	30
2009	19,620	30
2008	19,856	30
2007	22,027	28
2006	23,555	28
2005	22,435	(not available)
2004	22,343	" "

2003	21,885	"	"
2002	22,928	"	"
2001	20,997	"	"
2000	26,511	"	"
1999	26,001	"	"

Village of Howard, Wisconsin
 Assessed and Equalized Valuations of Taxable Property
 Last Ten Fiscal Years

Year	Assessed Valuations				Total Assessed Valuation	Total Equalized Valuation	Ratio of Total Assessed to Equalized Values
	Residential	Commercial and Manufacturing	Personal Property	All Other Classes			
2002	\$ 582,795,300	\$ 259,655,600	\$ 40,732,000	\$ 3,870,800	\$ 887,053,700	\$ 927,493,100	95.64%
2003	\$ 619,333,100	\$ 274,055,800	\$ 43,537,700	\$ 3,787,300	\$ 940,713,900	\$ 1,009,916,900	93.15%
2004	\$ 737,372,600	\$ 303,657,100	\$ 41,847,200	\$ 3,725,700	\$ 1,086,602,600	\$ 1,079,209,100	100.69%
2005	\$ 773,102,700	\$ 316,303,700	\$ 44,175,400	\$ 3,306,600	\$ 1,136,888,400	\$ 1,181,043,700	96.26%
2006	\$ 811,585,400	\$ 324,019,500	\$ 41,931,860	\$ 3,594,900	\$ 1,181,131,660	\$ 1,296,020,200	91.14%
2007	\$ 910,049,800	\$ 383,073,900	\$ 42,921,300	\$ 3,918,600	\$ 1,339,963,600	\$ 1,341,952,900	99.85%
2008	\$ 930,259,500	\$ 384,622,100	\$ 43,980,000	\$ 3,814,100	\$ 1,362,675,700	\$ 1,395,675,400	97.64%
2009	\$ 944,927,100	\$ 389,817,000	\$ 44,554,800	\$ 3,926,000	\$ 1,383,224,900	\$ 1,412,174,200	97.95%
2010	\$ 953,575,800	\$ 393,753,600	\$ 40,846,900	\$ 3,947,300	\$ 1,392,123,600	\$ 1,381,526,100	100.77%
2011	\$ 966,964,900	\$ 406,284,300	\$ 38,076,300	\$ 3,775,600	\$ 1,415,101,100	\$ 1,341,434,800	105.49%

Note: The 2007 and 2004 assessed valuations reflect the changes made due to revaluations through market adjustments.
 Source: Equalized Valuations were derived from Wisconsin Department of Revenue.



Village of Howard Demographic Trends

Population Estimates		
Year	Population	Percentage Change
1997	12,399	
1998	12,495	0.77%
1999	12,861	2.93%
2000	13,546	5.33%
2001	13,849	2.24%
2002	14,376	6.13%
2003	14,947	3.97%
2004	15,208	1.75%
2005	15,475	1.76%
2006	15,755	1.81%
2007	15,830	0.48%
2008	15,965	0.85%
2009	16,110	0.91%
2010	17,399	8.00%
2011	17,728	1.89%

Total Construction Costs Estimates (Based on Building Permits Issued)		
Year	Values	Percentage Change
1997	\$20,329,500	
1998	\$37,389,000	83.92%
1999	\$46,494,000	24.35%
2000	\$46,785,000	0.62%
2001	\$50,509,000	7.37%
2002	\$46,771,000	-7.99%
2003	\$44,847,000	-4.29%
2004	\$40,457,300	-10.85%
2005	\$30,630,000	-24.29%
2006	\$31,678,400	3.42%
2007	\$36,890,250	16.45%
2008	\$18,284,600	-50.44%
2009	\$12,855,200	-29.69%
2010	\$25,982,000	102.11%
2011	\$31,443,000	21.02%

Source: State of Wisconsin, Dept. of Administration
2000 data from US Census

Note: 2011 data through 9/30/11.

Tax Incremental Districts - Total Incremental Assessed Values					
Year	TID #2 Values	TID #3 Values	TID #4 Values	TID #5 Values	TID #6 Values
2002	\$65,362,100				
2003	\$66,677,600				
2004	\$66,426,300				
2005	\$68,925,700				
2006	\$73,732,200	(Created)			
2007	\$76,767,400	\$6,908,400	(Created)		
2008	\$81,194,900	\$8,370,600	\$1,777,300	(Created)	(Created)
2009	\$80,681,400	\$9,118,500	\$43,900	\$259,800	\$192,600
2010	\$55,720,300	\$10,397,500	(\$5,587,100)	(\$2,791,300)	(\$23,100)
2011	\$49,423,800	\$9,507,900	\$312,400	(\$4,270,900)	(\$19,600)

Source: State of Wisconsin Department of Revenue

TID 2 was created in 1992. Only the last 10 years data reported in the table above.

Note: The Wisconsin Department of Revenue changed its method of calculating TID values in 2010 which resulted in much lower tax incremental values for all of the Village's TIDs except for TID #3.

Largest Taxpayers and Area Employers

Top Ten Taxpayers - Current Year and Ten Years Ago				
Name	Assessed Valuations (January 1)			
	2011	Rank	Rank	2002
United Health Group (Insurance)	\$38,037,900	1	1	\$44,676,600
Woodman's Food Market	\$14,349,700	2	2	\$18,738,900
Elana LLC - Apartments	\$13,822,700	3	3	\$12,848,300
Mills Land Co. (Fleet Farm- Retail)	\$9,601,900	4	6	\$5,882,100
Omnova Solutions (Manufacturing)	\$8,736,300	5	4	\$10,272,800
G D C Packerland LLC (Warehousing)	\$8,275,800	6	5	\$7,230,500
Watermolen - Apartment Buildings	\$8,012,800	7	-	-
Comfort Suites (Hotel) & Rock Gardens	\$7,831,600	8	8	\$5,121,400
Wirthington Estates (Apartments)	\$6,358,200	9	-	-
B&D Warehousing	\$6,225,300	10	7	\$5,232,500
M - K Investors LLC (Manufacturing)	-	-	9	\$5,047,100
Gustmans Family LTD	-	-	10	\$4,250,300

Manufacturing assessments are obtained from the State of Wisconsin.

Top Ten Employers within Brown County: <i>Note: All of the employers are located within 15 minutes of the Village.</i>			
1.	Humana	3,146	6. Bellin Health
			1,998
2.	Schneider National Inc.	3,094	7. Aurora Health Care
			1,703
3.	Oneida Tribe of Indians	2,916	8. St. Vincent Hospital
			1,637
4.	Green Bay Public Schools	2,655	9. American Foods Group
			1,591
5.	Georgia Pacific	2,600	10. WPS Resources Corp.
			1,573

Source: Green Bay Press-Gazette article in the August 28, 2009 issue and Green Bay Public Schools.

The Village of Howard's largest employer is United Health Group with 1,538 employees which ranked 11th on the areas top 30 employers.

Other Data:

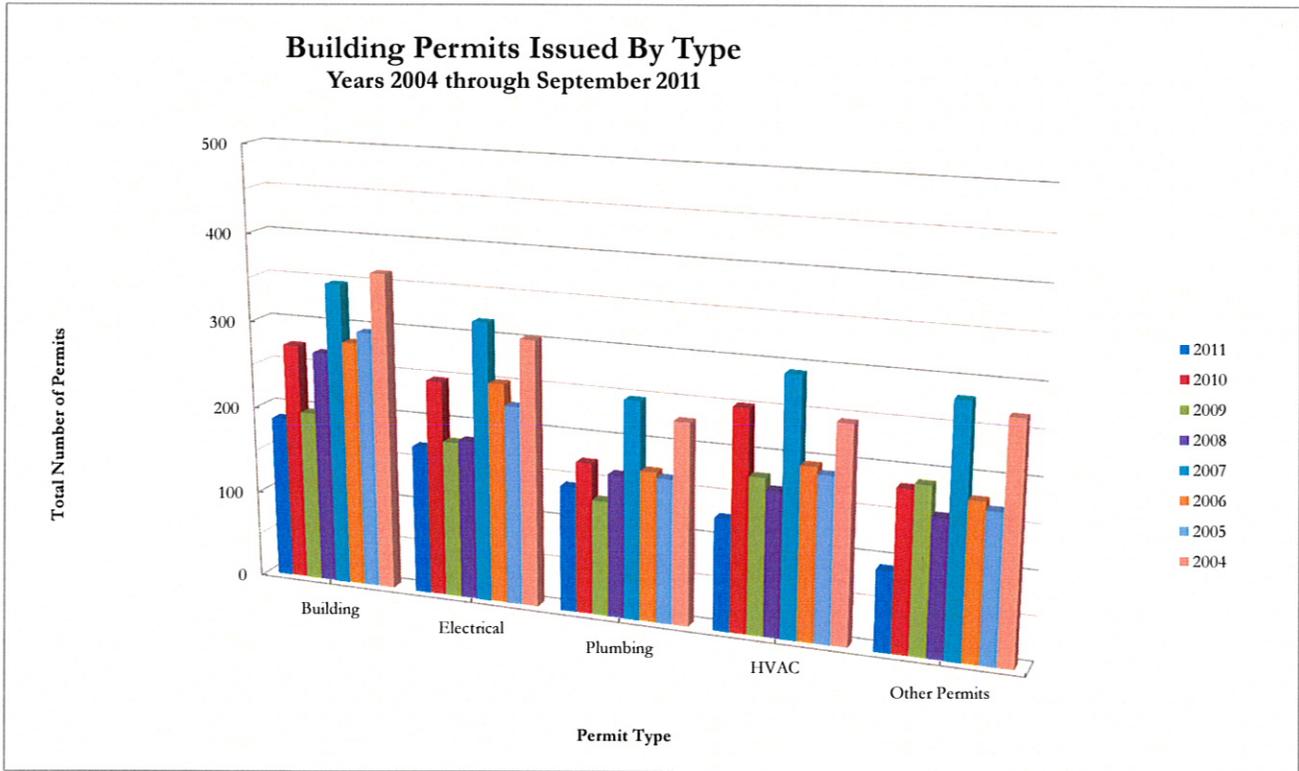
Date of Incorporation	1959	Park acreage	361
<i>Prior to incorporating, the Village was a town, dating back to 1835.</i>		Golf course acres	67
Form of Government	Board/Administrator	Fire stations	2
Area in square miles	22	Watermain	83 miles
Miles of streets	106	Sanitary sewers	88 miles
Number of parks	9	Hospitals within 10 miles	3
		Family clinics	2

Building Permits Issued

For Years 2002 through 2010 and 1 Month of 2011

Permits Issued	2011 thru 9/30/11	2010	2009	2008	2007	2006	2005	2004	2003	2002
Building	186	273	196	267	347	282	295	363	424	427
Electrical	170	247	179	182	318	251	227	303	362	363
Plumbing	143	172	131	162	247	170	164	229	310	287
HVAC	127	251	177	164	292	195	187	245	316	314
Other Permits	91	182	188	155	281	177	168	268	335	326
Total	717	1125	871	930	1,485	1,075	1,041	1,408	1,747	1,717

Construction value \$31,443,000 ##### ##### ##### ##### ##### ##### ##### ##### #####



Generally, the downturn in the US economy during 2008-present has resulted in lower building permit activity than years prior. The dollar amount of new construction has increased in 2010 and 2011 compared to the three prior years but the number of permits continue to lag behind pre-downturn years.

**Village of Howard
Other Statistical Data**

Distance to nearest Cities:

Data from 2000 Census:

City	No. of Miles	Item	Village of Howard	State of Wisconsin
Green Bay, WI	Borders on east			
Milwaukee, WI	115	Median Household Income	\$51,974	\$43,791
Madison, WI	132	Median Family Income	\$56,579	\$52,911
Chicago, IL	215	Per capita income	\$21,688	\$21,274
Minneapolis, MN	285	In Labor Force	7,981	2.8 Million
		Unemployment	3.1%	4.7%

Year	Population	County Per Capita Income	County Median Household Inc.	Unemployment Rate - County	School Enrollment
2000	13,546	\$21,784	\$46,447	3.1%	4,263
2001	13,849	N/A	\$48,551	3.5%	4,459
2002	14,376	N/A	\$48,446	4.1%	4,644
2003	14,947	N/A	\$48,884	5.0%	4,775
2004	15,208	N/A	\$49,894	3.9%	4,854
2005	15,475	\$25,353	\$48,460	4.2%	5,033
2006	15,755	\$24,510	\$49,978	4.0%	5,121
2007	15,830	\$25,857	\$52,139	4.3%	5,164
2008	15,965	\$27,701	\$52,869	5.4%	5,263
2009	16,110	N/A	N/A	7.1%	5,527
2010	17,399	N/A	N/A	6.6%	5,633

Note: The Village typically reports higher median household income and lower unemployment than the county figures reported above. The Village data is only available with the Census Report and are reported in bold. Per capita income and Median county ho

Howard-Suamico School District provided school enrollment figures.

Population estimates come from the State of Wisconsin, except for 2000 comes from US Census.

Per Capita Income and Median County Household Inc. was obtain from U.S. Census website

http://factfinder.census.gov/home/saff/main.html?_lang=en

N/A = not available or unable to obtain data

Municipal Indicators

	2004	2005	2006	2007	2008	2009	2010 est.
Fire Protection							
ISO Rating	5	5	5	5	3	3	3
Average response Time	6.08	6.10	6.01	6.05	7.02	7.42	7.51
No. of buildings inspected	1,890	2,057	2,047	2,120	2,120	2,200	2,180
No. of public education programs	31	34	42	48	59	55	25
Police Protection							
Total Property Crimes	Information not available			122	106	n/a	
Total Violent Crimes				39	36	75	
Response Time				n/a	7.6	11.3	
Clearance Rates (property)				75%	78.30%	n/a	
Clearance Rates (violent)				94%	80.56%	90%	
EMS							
Response time	4.51	4.60	4.52	4.40	4.30	4.60	4.6
Transportation							
Number miles paved in year	2.66	2.7	3.27	4	2.46	1.74	0
Streets cleared of snow within 24 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	95.0%	100.00%
Streets cleared of snow within 12 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	86.0%	75.00%
Streets with PASER rating of 4 or lower	10.1	12.4	10.4	8.4	6.2	6.2	
Streets reconstructed in year	0.00%	0.90%	0.00%	0.00%	0.50%	0.50%	0.01%
Lane miles in need of crack sealing	12.3	3.7	2.4	5.7	2.6	5.5	7.8
Lane miles of crack sealing completed	1	2.5	4.1	0	4.4	0	0
Quality of Life							
Recycling diversion rate	21.45%	22.62%	24.16%	24.55%	21.50%	26.39%	26.40%
Acres of park land maintained	200	200	200	200	200	200	200
Economic Vitality							
Unemployment rate	3.90%	4.20%	4.00%	4.30%	5.40%	7.10%	6.60%
Per Capita Income	n/a	\$25,353	\$24,510	\$25,857	\$27,701	n/a	n/a
Equalized Property Value per capita	\$70,963	\$76,319	\$82,261	\$84,773	\$87,421	\$87,658	\$77,098
City Management							
Municipal bond rating	AA	AA	AA	AA	AA	AA	AA
General Fund Balance Unreserved	100%	100%	100%	100%	100%	100%	100%
GO Debt Divided by Assessed Value	1.092%	0.929%	0.775%	0.521%	0.424%	0.327%	0.191%
Building plan/plat reviews completed	n/a	n/a	n/a	24	106	207	207
Building permits issued	363	295	282	347	267	196	250
Utility bills processed on time	100%	100%	100%	100%	100%	100%	100%
Contracts completed under budget	94.1%	71.4%	75%	100%	50%	0%	0%
Contract costs compared to budget	97.0%	99.3%	98.7%	93.4%	99.3%	106.2%	106.2%

DETAIL LINE ITEM BUDGET

2008	2009	2010	2011	2012
Actual	Actual	Actual	Budget	Budget

FUND 100 GENERAL FUND

REVENUE

TAXES

R 100-41102-000	Omitted Taxes	\$	(60)	\$	-	\$	-	\$	-
R 100-41110-000	General Property Taxes		2,689,655		3,041,036		3,404,083		3,427,450
R 100-41150-000	Taxes - Mngd Forest Land		13		65		(204)		10
R 100-41210-000	Room Tax Revenue		10,928		8,799		9,991		10,500
R 100-41310-000	Water Utility Taxes		278,459		280,341		296,848		300,000
R 100-41800-000	Interest on Taxes		859		1,573		5,901		1,190
R 100-41900-000	Other Taxes		2,778		2,709		171		-
			2,979,854		3,331,814		3,716,619		3,739,150
									3,822,650

INTERGOVERNMENTAL

R 100-43410-000	State Shared Revenue		830,986		831,538		738,049		736,900
R 100-43420-000	Fire Ins Shared Tax		39,652		40,496		42,618		42,000
R 100-43430-000	Other State Shared Taxes		11,570		12,429		10,043		11,000
R 100-43523-000	Other Law Enforcement		-		-		-		-
R 100-43529-000	Other Public Safety Grants		-		-		-		-
R 100-43531-000	State Aid - Transportation		898,026		908,770		863,331		820,100
R 100-43533-000	State Highway Aids		22,962		22,172		21,654		21,700
R 100-43545-000	Recycling Grants		82,534		73,989		68,475		68,000
R 100-43610-000	State Aid - Muni Services		9,675		11,302		9,133		14,200
R 100-43620-000	State Aid in Lieu of Taxes		8,027		8,300		8,343		8,300
R 100-43650-000	Managed Forest Crop Land		257		65		(204)		-
R 100-43690-000	Other State Payments		-		-		-		-
R 100-43691-000	Park Grants		-		-		-		-
R 100-43790-000	Other Local Grants		-		-		-		-
			1,903,689		1,909,061		1,761,442		1,722,200
									1,426,600

LICENSES & PERMITS

R 100-44110-000	Liquor & Malt Bev Licenses		15,640		16,828		33,625		33,000
R 100-44111-000	Operators Licenses		8,565		7,685		9,701		15,000
R 100-44112-000	Cigarette Licenses		1,600		1,600		1,200		1,400
R 100-46751-000	Cable TV Fees		182,429		160,701		166,877		165,000
R 100-44113-000	Massage Licenses		-		-		-		-
R 100-44114-000	Weights & Measures License		5,125		5,331		6,002		6,000
R 100-44115-000	Other Business Licenses		-		-		-		-
R 100-44200-000	Dog Licenses		7,443		8,016		8,263		8,000
R 100-44201-000	Bicycle & Other Licenses		120		55		75		200
R 100-44300-000	Bldg Permit & Inspection Fees		107,230		60,896		101,592		60,000
R 100-44400-000	Zoning Permits & Fees		2,350		2,550		1,775		2,000
R 100-44900-000	Other Permits & Fees		5,995		6,020		8,750		5,000
			336,497		269,682		337,860		295,600
									404,600

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
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FINES & FORFEITS

R 100-45110-000	Court Penalties & Costs	155,371	162,228	181,351	174,000	174,000
R 100-45130-000	Parking Violations	8,285	6,225	8,488	9,000	9,000
		163,656	168,453	189,839	183,000	183,000

CHARGES FOR SERVICE

R 100-46110-000	Administrative Charges	11,876	12,014	15,639	9,000	9,000
R 100-46220-000	Fire Protection & False Alarms	7,650	5,700	52,380	53,000	52,000
R 100-46311-000	Snow Removal	-	-	-	-	-
R 100-46420-000	Sanitation Charges	4,395	4,851	246,245	4,500	4,500
R 100-46440-000	Weed Control	4,275	6,529	4,366	4,000	4,000
R 100-46720-000	Park Rentals	23,573	24,761	21,576	24,000	24,000
R 100-46750-000	Other Culture & Recreation	74,536	74,679	60,921	69,000	61,900
R 100-46750-043	Other Culture & Recreation WPRA TICKET PROG	18,553	13,342	15,646	13,500	13,500
R 100-46840-000	Urban Development	2,221	237	444	1,000	1,000
R 100-45120-000	Dog Pickup Fees	329	657	470	300	300
R 100-46900-000	Other Public Charges	11,358	2,020	6,758	2,000	2,000
		158,766	144,790	424,445	180,300	172,200

MISCELLANEOUS REVENUES

R 100-46820-000	Other Conservation	1,452	3,147	3,855	-	25,000
R 100-48110-000	Interest on Investments	268,478	160,130	59,210	60,000	60,000
R 100-48130-000	Interest on Special Assessment	-	-	-	-	-
R 100-48200-000	Rent	307,764	297,456	324,621	319,100	325,000
R 100-48302-000	Sale of Fire Equipment	-	-	-	-	-
R 100-48303-000	Sale of Highway Equipment	-	-	-	-	-
R 100-48307-000	Sale of Recyclable Materials	61,329	7,911	64,567	10,000	36,200
R 100-48309-000	Other Property Sales	2,800	164	-	1,000	1,000
R 100-48420-000	Insurance recoveries Police	3,547	1,584	2,201	500	500
R 100-48440-000	Insurance recoveries Other	4,480	6,075	786	500	500
R 100-48500-000	Donations	-	-	-	-	-
R 100-48500-200	Donations	Pub Works	-	-	-	-
R 100-48500-300	Donations	Pub Safety	-	2,880	1,025	-
R 100-48500-400	Donations	Parks	-	-	-	-
R 100-46310-000	Culvert Sales	39	109	868	100	100
		649,889	479,456	457,133	391,200	448,300
R 100-49200-000	Transfers from Other Funds	-	-	-	-	-

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
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FUND 100 GENERAL FUND

EXPENDITURES

ACCT 51100 Legislative

100-51100-290	Board	Workshops	\$ 1,768	\$ 3,115	\$ 2,793	\$ 4,000	\$ 2,000
100-51100-320	Board	Dues	-	-	-	1,800	-
100-51100-390	Board	Supplies	3,608	1,244	3,972	3,500	3,500
100-51100-390	Board	Supplies	-	-	1,400	3,000	1,000
100-51100-998	Board	Emp Benefi	4,373	4,408	4,392	4,400	4,400
100-51100-999	Board	Salaries	57,160	57,612	58,012	57,600	58,000

			66,909	66,379	70,569	74,300	68,900
ACCT 51110 Community Development							
100-51110-210	Comm Dev	Subcontrac	-	700	867	40,000	10,000
100-51110-220	Comm Dev	Telephone	1,335	1,437	1,490	1,200	1,500
100-51110-290	Comm Dev	Workshops	-	193	-	1,800	1,800
100-51110-320	Comm Dev	Dues	260	527	285	500	500
100-51110-390	Comm Dev	Supplies	430	1,588	322	1,000	1,000
100-51110-998	Comm Dev	Emp Benefi	17,134	13,433	14,655	19,700	16,500
100-51110-999	Comm Dev	Salaries	71,600	77,485	77,353	73,100	73,800
			90,759	95,363	94,972	137,300	105,100

ACCT 51200 Judicial & Attorney							
100-51200-190	Judicial	Prof serv	77,276	42,979	67,983	67,500	57,500
100-51200-195	Judicial	Legal Fees	-	19,891	-	-	-
100-51200-210	Judicial	Subcontrac	7,935	12,590	12,301	13,000	13,000
100-51200-220	Judicial	Telephone	403	419	447	400	400
100-51200-290	Judicial	Workshops	1,568	1,645	1,908	1,600	1,600
100-51200-320	Judicial	Dues	685	690	140	800	700
100-51200-390	Judicial	Supplies	1,925	1,151	2,749	1,800	1,800
100-51200-998	Judicial	Emp Benefi	21,872	21,012	21,450	22,800	24,400
100-51200-999	Judicial	Salaries	50,565	52,403	56,002	55,800	56,700
			162,229	152,780	162,980	163,700	156,100

ACCT 51400 Administrator							
100-51400-210	Administra	Subcontrac	2,400	10,790	11,932	5,000	5,000
100-51400-220	Administra	Telephone	2,945	3,358	4,115	2,400	2,400
100-51400-240	Administra	Repair Mtn	72	884	1,374	2,000	2,000
100-51400-241	Administra	Mtn Agreem	-	-	-	-	-
100-51400-290	Administra	Workshops	4,281	4,278	4,669	3,600	3,200
100-51400-320	Administra	Dues	1,941	2,848	6,664	1,000	1,000
100-51400-390	Administra	Supplies	13,417	5,610	4,562	5,000	5,000
100-51400-391	Administra	CASHOVSH	(34)	(25)	(34)	-	-
100-51400-998	Administra	Emp Benefi	36,534	39,861	39,341	39,400	34,800
100-51400-999	Administra	Salaries	102,990	132,868	143,707	115,000	100,300
			164,546	200,472	216,330	173,400	153,700

ACCT 51440 Elections							
100-51440-210	Elections	Subcontrac	2,781	976	2,964	1,000	3,000
100-51440-390	Elections	Supplies	26,872	8,495	18,759	9,000	26,800
			29,653	9,471	21,723	10,000	29,800

2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
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ACCT 51500 Administrative Services							
100-51500-190	Admin Svcs	Prof serv	12,700	10,350	12,175	11,500	11,500
100-51500-210	Admin Svcs	Subcontrac	11,057	10,319	15,203	15,000	15,000
100-51500-220	Admin Svcs	Telephone	2,784	3,032	3,231	3,100	3,400
100-51500-290	Admin Svcs	Workshops	1,081	1,141	291	1,500	1,500
100-51500-320	Admin Svcs	Dues & publications	16,208	12,382	12,771	18,700	15,000
100-51500-390	Admin Svcs	Supplies	35,635	37,281	47,290	37,000	36,700
100-51500-998	Admin Svcs	Emp Benefi	40,518	38,693	37,446	49,500	49,500
100-51500-999	Admin Svcs	Salaries	115,790	108,323	103,704	116,400	120,200

			235,773	221,521	232,111	252,700	252,800
ACCT 51530 Assessment of Property							
100-51530-190	Assessment	Prof serv	40,400	50,265	44,417	46,000	45,000
ACCT 51600 Genl Building & Plant							
100-51600-210	VH Bldg	Subcontrac	15,753	15,367	16,096	16,800	16,800
100-51600-221	VH Bldg	Utilities	26,451	20,417	19,950	22,000	23,000
100-51600-240	VH Bldg	Repair Mtn	11,952	17,707	8,453	20,000	20,000
100-51600-390	VH Bldg	Supplies	2,657	3,526	7,208	7,000	7,000
			56,813	57,017	51,707	65,800	66,800
Uncollectible Taxes & Contingencies							
100-51910-000	Uncoll Tax		15,630	3,653	14,772	8,000	10,000
100-51920-000	Judgements		-	-	-	-	-
100-51940-000	Bad Debts		-	-	3,870	-	-
100-51950-000	Contingenc		-	-	-	-	-
			15,630	3,653	18,642	8,000	10,000
ACCT 51930 Insurance & Bonds							
100-51930-099	Ins Bonds	INS DED	-	(775)	(329)	2,000	2,000
100-51930-100	Ins Bonds	Bonds	-	510	-	500	500
100-51930-101	Ins Bonds	Prop Ins	36,318	25,982	27,165	28,000	30,000
100-51930-102	Ins Bonds	Gen Liab	27,567	26,948	6,808	10,000	10,000
100-51930-104	Ins Bonds	Crime Ins	750	750	750	800	800
100-51930-106	Ins Bonds	WC Ins	52,711	53,534	45,403	53,500	54,000
100-51930-107	Ins Bonds	E&O Ins	-	-	-	-	-
100-51930-108	Ins Bonds	Vehicle In	28,452	26,000	13,421	18,000	15,500
			145,798	132,949	93,218	112,800	112,800
ACCT 52100 Law Enforcement							
100-52100-210	Police	Subcontrac	1,146,871	1,247,798	1,281,413	1,320,700	1,379,800
100-52100-220	Police	Telephone	3,333	3,858	3,835	3,900	3,900
100-52100-221	Police	Utilities	8,481	6,546	6,396	7,500	7,500
100-52100-240	Police	Repair Mtn	65,639	60,930	54,732	69,000	69,000
100-52100-390	Police	Supplies	9,999	2,776	4,496	6,000	6,000
100-52100-998	Police	Emp Benefi	2,265	2,497	3,660	2,700	2,700
100-52100-999	Police	Salaries	30,086	32,087	32,359	35,000	35,000
			1,266,674	1,356,492	1,386,891	1,444,800	1,503,900
			2008	2009	2010	2011	2012
			Actual	Actual	Actual	Budget	Budget
ACCT 52200 Fire Protection							
100-52200-220	Fire	Telephone	3,027	3,955	4,199	4,000	4,000
100-52200-221	Fire	Utilities	26,352	20,172	19,791	22,000	22,000
100-52200-230	Fire	Public Fir	397,000	397,000	397,000	397,000	397,000
100-52200-240	Fire	Repair Mtn	13,824	31,911	27,033	21,000	24,000
100-52200-290	Fire	Workshops	6,535	8,774	11,465	8,000	8,000
100-52200-390	Fire	Supplies	51,781	34,977	50,054	38,700	40,000
100-52200-393	Fire	Grants	-	-	-	-	-
100-52200-998	Fire	Emp Benefi	48,040	31,691	50,462	54,400	54,400
100-52200-999	Fire	Salaries	214,687	236,360	327,424	362,200	362,200
			761,246	764,840	887,428	907,300	911,600
ACCT 52300 Rescue							

100-52300-210	Rescue	Subcontrac	155,193	159,073	163,049	167,200	171,400
100-52300-220	Rescue	Telephone	-	(34)	-	-	-
100-52300-221	Rescue	Utilities	7,384	5,539	5,412	7,500	7,500
			<u>162,577</u>	<u>164,578</u>	<u>168,461</u>	<u>174,700</u>	<u>178,900</u>

ACCT 52400 Code Enforcement

100-52400-210	Code Enfor	Subcontrac	26	-	-	-	-
100-52400-220	Code Enfor	Telephone	1,823	1,728	1,654	2,500	2,500
100-52400-240	Code Enfor	Repair Mtn	3,637	1,005	737	2,000	2,000
100-52400-290	Code Enfor	Workshops	2,678	1,121	1,043	1,800	1,800
100-52400-320	Code Enfor	Dues	101	-	-	500	100
100-52400-390	Code Enfor	Supplies	3,140	4,343	4,939	4,500	4,500
100-52400-998	Code Enfor	Emp Benefi	63,334	51,030	50,377	52,100	41,400
100-52400-999	Code Enfor	Salaries	153,823	131,530	132,373	134,100	96,100
			<u>228,562</u>	<u>190,757</u>	<u>191,123</u>	<u>197,500</u>	<u>148,400</u>

ACCT 53100 Administration Public Works

100-53100-210	PW Admin	Subcontrac	4,434	5,230	5,753	4,500	4,500
100-53100-290	PW Admin	Workshops	4,206	201	1,448	1,000	1,000
100-53100-320	PW Admin	Dues	201	147	3,446	800	800
100-53100-390	PW Admin	Supplies	7,750	4,186	11,034	7,000	7,000
100-53100-998	PW Admin	Emp Benefi	21,790	21,454	19,722	29,200	15,600
100-53100-999	PW Admin	Salaries	56,120	57,250	57,457	67,500	45,700
			<u>94,501</u>	<u>88,468</u>	<u>98,860</u>	<u>110,000</u>	<u>74,600</u>

ACCT 53230 Mechanical Operations

100-53230-240	Mechanic	Repair Mtn	3,198	356	3,198	1,000	1,000
100-53230-290	Mechanic	Workshops	47	-	47	300	300
100-53230-390	Mechanic	Supplies	8,818	4,996	8,818	5,000	5,000
100-53230-998	Mechanic	Emp Benefi	35,528	34,795	35,528	38,000	40,500
100-53230-999	Mechanic	Salaries	75,589	77,807	75,589	85,800	87,600
			<u>123,180</u>	<u>117,954</u>	<u>123,180</u>	<u>130,100</u>	<u>134,400</u>

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ACCT 53270 Building Operations

100-53270-210	PW Bldg	Subcontrac	11,951	13,819	13,903	14,600	14,600
100-53270-220	PW Bldg	Telephone	4,437	4,613	4,915	5,500	5,500
100-53270-221	PW Bldg	Utilities	42,379	29,404	23,481	32,000	35,000
100-53270-240	PW Bldg	Repair Mtn	21,669	12,363	15,401	12,000	16,000
100-53270-390	PW Bldg	Supplies	6,460	9,342	8,473	7,500	7,500
			<u>86,896</u>	<u>69,541</u>	<u>66,173</u>	<u>71,600</u>	<u>78,600</u>

ACCT 53311 Street Operations

100-53311-210	Streets	Subcontrac	1,812	1,045	4,608	6,000	6,000
100-53311-220	Streets	Telephone	2,614	3,319	2,291	3,700	3,700
100-53311-240	Streets	Repair Mtn	108,425	104,542	105,027	108,000	122,000
100-53311-290	Streets	Workshops	809	730	1,363	1,800	1,800
100-53311-320	Streets	Dues	2,338	2,163	255	500	500
100-53311-390	Streets	Supplies	69,257	97,316	68,874	66,000	66,000
100-53311-998	Streets	Emp Benefi	145,677	141,706	150,774	148,700	164,000
100-53311-999	Streets	Salaries	317,420	332,543	369,583	379,500	390,000
			<u>648,352</u>	<u>683,364</u>	<u>702,775</u>	<u>714,200</u>	<u>754,000</u>

ACCT 53312 Snow Removal

100-53312-240	Snow	Repair Mtn	51,467	37,830	30,703	30,000	38,000
100-53312-390	Snow	Supplies	35,620	84,162	49,222	70,000	60,000
100-53312-998	Snow	Emp Benefi	33,655	27,594	14,255	27,600	29,100
100-53312-999	Snow	Salaries	80,071	51,405	32,869	63,800	65,300
			200,813	200,991	127,049	191,400	192,400

ACCT 53420 Street Lighting

100-53420-000	Str Lights		288,013	283,150	298,898	308,000	315,000
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ACCT 53620 Sanitation Operations

100-53620-210	Sanitation	Subcontrac	193,807	232,741	246,599	275,600	287,000
100-53620-240	Sanitation	Repair Mtn	6,437	7,782	36,022	9,300	9,300
100-53620-291	Sanitation	Tonnage	93,155	146,547	162,331	162,000	165,000
100-53620-390	Sanitation	Supplies	1,684	17,554	12,475	10,000	10,000
100-53620-998	Sanitation	Emp Benefi	10,285	9,305	10,711	11,100	11,700
100-53620-999	Sanitation	Salaries	22,819	22,031	25,340	25,500	26,100
			328,187	435,960	493,478	493,500	509,100

ACCT 53635 Recycling Operations

100-53635-210	Recycling	Subcontrac	88,335	223,358	270,656	255,400	275,000
100-53635-390	Recycling	Supplies	1,714	2,329	254,664	2,500	2,500
100-53635-998	Recycling	Emp Benefi	9,524	8,928	12,400	11,100	-
100-53635-999	Recycling	Salaries	22,448	21,898	30,066	25,500	-
			122,021	256,513	567,786	294,500	277,500

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ACCT 54100 Public Health Services

100-54100-220	Pub Health	Telephone	403	419	447	400	400
100-54100-390	Pub Health	Supplies	8,032	11,551	9,675	8,000	8,000
100-54100-998	Pub Health	Emp Benefi	631	1,961	2,137	2,200	2,200
100-54100-999	Pub Health	Salaries	8,440	10,987	11,152	12,000	12,000
100-54981-000	Nutrition		-	-	-	3,000	3,000
			17,506	24,918	23,411	25,600	25,600

ACCT 55200 Parks

100-55200-210	Parks	Subcontrac	15,518	9,067	9,696	10,000	10,000
100-55200-220	Parks	Telephone	1,242	340	-	-	-
100-55200-221	Parks	Utilities	16,019	17,283	17,757	20,000	20,000
100-55200-240	Parks	Repair Mtn	49,728	51,248	54,897	45,000	57,000
100-55200-242	Parks	Repair Mtn	-	8,484	-	-	-
100-55200-290	Parks	Workshops	4,466	39	-	-	-
100-55200-320	Parks	Dues	417	-	-	-	-
100-55200-390	Parks	Supplies	50,598	52,443	36,280	52,000	40,000
100-55200-998	Parks	Emp Benefi	71,182	51,785	62,591	52,600	56,200
100-55200-999	Parks	Salaries	183,944	139,981	169,969	145,800	148,000
			393,114	330,670	351,190	325,400	331,200

ACCT 55300 Leisure Services

100-55300-210	Recreation	Subcontrac	1,069	2,743	3,478	3,000	3,000
100-55300-220	Recreation	Telephone	1,748	2,205	1,408	2,500	2,500
100-55300-290	Recreation	Workshops	1,187	1,148	956	1,200	1,200

100-55300-320	Recreation	Dues	753	720	687	800	800
100-55300-390	Recreation	Supplies	72,307	72,866	56,341	65,600	65,600
100-55300-998	Recreation	Emp Benefi	14,342	38,232	19,581	18,600	17,000
100-55300-999	Recreation	Salaries	78,560	173,063	94,026	86,700	84,600
			<u>169,966</u>	<u>290,977</u>	<u>176,477</u>	<u>178,400</u>	<u>174,700</u>
ACCT 56400 Board of Appeals							
100-56400-998	Bd Appeals	Emp Benefi	14	12	12	50	50
100-56400-999	Bd Appeals	Salaries	180	160	160	400	400
			<u>194</u>	<u>172</u>	<u>172</u>	<u>450</u>	<u>450</u>
ACCT 59230 FUND TRANSFER							
100-59230-000	Transfers out		-	-	140,000	-	-