

# VILLAGE OF HOWARD



## 2014 Budget

For Year Beginning January 1, 2014



***Village of  
Howard,  
Wisconsin***



***2014  
Budget***

**Dear Residents & Business Owners,**

It has been my privilege to serve as Village President since 2008. During the last 5 years our country has weathered some very difficult economic times. Despite this challenge I feel that what we have accomplished over the last 5 years has positioned our village well to take advantage of the economy as it improves, and stay steady if there is another downturn.

In 2013 we focused on a number of internal projects. A new strategic plan was adopted by the Board for the years 2014-2017. This plan serves as a road map for how we operate. Our new strategic plan provides for the following six goals: 1. Maintain a strong financial position 2. Recruit and maintain a workplace of well-trained, competent employees 3. Create a unique community identity with a strong sense of place 4. Provide a safe, functional, well-maintained and cost-effective infrastructure 5. Protect the safety and security of residents, businesses, employees and visitors 6. Create and enhance collaborative partnerships with stakeholders.

With the 2014 budget I believe we acted consistently with our new plan. This budget adds a new directed enforcement officer to help address a staffing shortfall during busy times of day, merges code enforcement with a firefighter to reduce the day time response of our fire department, and increases funding for road resurfacing to help keep our roads in good riding condition.

This year we also have been working on a plan for the future of our parks and open spaces. Public input was frequently requested as we worked on updating the Village's Comprehensive Recreation Plan. And our personnel policy was rewritten so when our current union contracts expire at the end of 2013, our employees are treated fairly, while benefits are brought in line with the private sector.

This year it was also my honor to attend the dedication of the Corporal Justin Ross Memorial Trail in Mills Center Park. The creation of this trail system was made possible by the generosity of Justin's parents, who wanted to honor their son and our resident, after he made the ultimate sacrifice while stationed in Afghanistan.

The staff and I are always ready and willing to answer any questions you may have as you read through this document and are always receptive to any suggestions that will improve the quality of life in our community.

Burt R. McIntyre, Village President



## How to Read this Document

### Welcome

The following pages contain the village of Howard, Wisconsin budget for the year beginning January 1, 2014 and ending December 31, 2014. This document has been specifically prepared to help you learn how funds are collected and spent in the village of Howard. Many people believe a budget is only a financial plan; while you can learn much of the village's finances, the 2014 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the village of Howard is managed.

### Village Board

**Front Row (L to R):** Cathy Hughes, President Burt R. McIntyre, George Speaker

**Back Row (L to R):** Jim Lemorande, John Havey, Jim Widiger, Ray Suennen, David Steffen, Jay Faikel

It is an operations guide which gives the public, elected officials and village staff information pertaining to the production and performance of individual village operations. The document is also designed as a communication device in which information is conveyed graphically, in tables and charts and with narrative explanations.

### Budget Format

The document is divided into different fund types - General Fund, Special Revenue Fund, Debt Service Fund, Capital Project Funds and Proprietary Funds. Each fund statement begins with the actual audited amounts from the last year, or for this document, the year ending December 31, 2012. The estimated or current year budget column reflects the estimated or budget amounts for 2013. The final column indicates the amount budgeted for the year 2014 or the budget year.

Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more departments which further describe a component of the village's organization. Each department is presented with its mission statement, a listing of the department's goals and accomplishments for previous years, performance measurements (when available) and financial objectives for year beginning January 1, 2014.



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Year Beginning January 1, 2014

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November 28, 2013

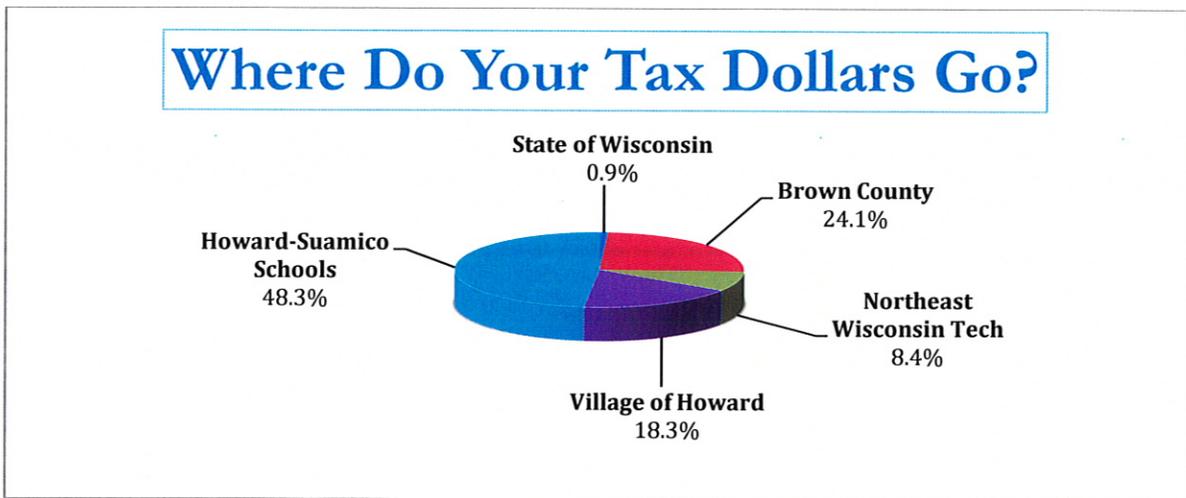
To Honorable President McIntyre, Village Board of Trustees & Village Residents:

We respectfully present the 2014 budget that was approved November 25, 2013. This budget is designed to meet the existing and emerging needs of the village. The budget reflects staff recommendations on how to best accomplish the village's new mission statement:

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

The 2014 budget provides funding to continue all of our current services and programs from 2013 and increase services in police and fire. The budget maintains funding levels of personnel in all departments, increases funding to allow for adding one contracted DEO police officer, one full-time fire fighter/code enforcement officer, two summer interns, two full-time employees at the golf course (manager and chef) and funding for a new pay for performance system for existing employees.

The annual property tax bill issued each December includes taxes not only from the village of Howard, but also from four overlying taxing jurisdictions. The chart below reports the percentage breakdown of the December 2013 property tax bill by jurisdiction.



The chart on the previous page shows how the total property tax bill is distributed among the overlying taxing jurisdictions in Howard. Another way to see Howard's portion of the bill is to look at an average Howard net property tax bill issued in December 2013.

<b>Average Assessed Value on Howard Homes:</b>	<b>\$184,000</b>
Estimated Net Property Tax Bill on Average Home	\$3,102
Howard Portion of Total Tax Bill	\$613

### **Budget Formulation**

This budget document is a reflection of the Budget Policies (annually reviewed by the village board), strategic plan (updated in 2013), departmental operating plans and village board modifications. The spending plan provides funding for core services, desired programs, critical needs, equipment replacement, facility and equipment upgrades and increased funding for street resurfacing as discussed in the following pages.

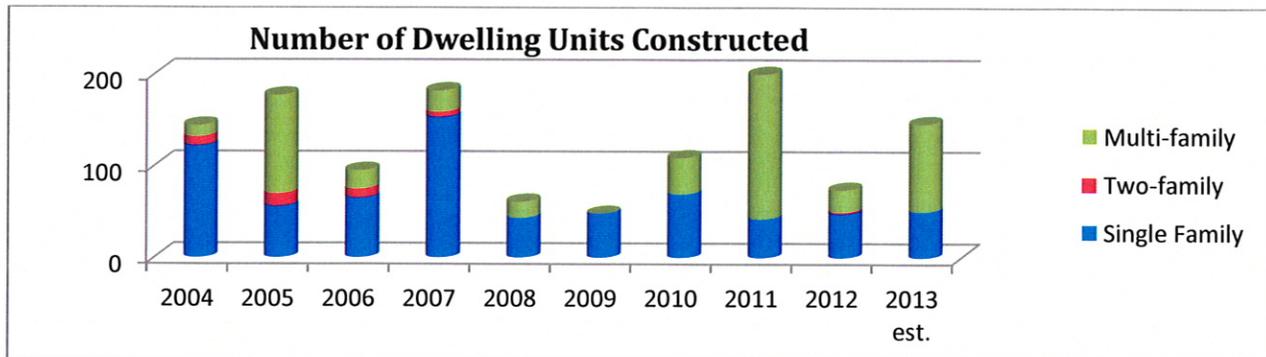
### **GENERAL BUDGET SUMMARY**

#### **Budget Facts and Assumptions for 2014**

The initial planning stage of budget preparation involves evaluating the outside forces that effect funding decisions: federal, state, and local economic conditions, federal and state mandates, political environment, citizen concerns, and outside agency collaboration opportunities. Based on available information, the following facts and assumptions were made to guide the development of the 2014 budget.

- Reduction in state transportation aids of \$66,400 based on state notification.
- Single family home starts of 40 in 2014 which is steady growth but lower than peak construction years earlier last decade.
- A new contract for garbage and recycling collections for 2014 will yield a savings of over \$203,000. The new provider will be utilizing compressed natural gas in order to obtain the large savings on this service.
- Elimination of the two Teamster unions for public works laborers and office clerical positions will cause these employees to begin participation in 50% of pension contributions saving the village over \$60,000 in 2014.
- Cost increases for salaries and wages of \$60,000 will allow for a new pay for performance system to be implemented by the administrator.
- Even with a sluggish economy, there is good potential for continued commercial growth in the next few years at several key locations in the village.
- Adding one full-time fire fighter/code enforcement officer and eliminating the part-time director of code administration position.
- Anticipated revenue increases for fines and forfeitures of \$20,000 and rental income of \$7,900.
- Cost increases will be incurred in 2014 for existing police service contract of 2% or \$28,000 plus the addition of one directed enforcement officer (DEO) at a cost of \$103,200.

- Decreased cost for utilities and telephone are anticipated to be \$56,100.
- Increased cost for liability and workers compensation insurance of \$25,200 in the General Fund due to high experienced claims in recent years.
- The need to increase spending on street resurfacing.



### Tax Mill Rate

The 2014 budget reflects no change in the tax mill rate from 2013 of \$3.33. With pressures from all of the items listed on the previous page, slower growth than the last two decades, continued reduction in intergovernmental revenues from the State of Wisconsin and continued state mandated levy limits, even the initial budget calculations showed no change in the tax mill rate (primarily due to savings from the garbage/recycling contract).

### Personnel Issues for 2014

The two Teamster union contracts expire on December 31, 2013 causing the employees covered under these contracts to begin to pay 50% of their pension contributions. This change will save the village over \$60,000 in 2014 in all funds. All non-union employees began contributing their 50% share in mid-2011.

The number of full-time employees will increase by three positions in 2014. The fire department will hire a full-time position for a fire fighter/code enforcement officer and the golf course will hire two new employees (manager and chef). The 2014 budget eliminated the half-time position for code enforcement administrator in exchange for creating this new position. It is anticipated this position will be filled at the beginning of 2014.

The village contracts for police protection services with the Brown County Sheriff so the increase of one DEO will not affect the total number of employees in 2014.

### Contracting for Garbage/Recycling and an emphasis on "green" issues

The village board approved a new contract for recycling and garbage collection services for 2014 that saves the General Fund over \$203,000. Staff negotiated with a new provider of this service suggesting the provider utilize clean burning compressed natural gas. Not only is the natural gas cleaner burning but it is currently less expensive than gasoline or diesel fuel. This contract change made it possible to add budget funding for resurfacing and fund a new DEO position.

Obtain optimum amount of funding for infrastructure construction before utilizing financing through the bond market

The 2014 budget has followed the funding plan of levying taxes to pay cash for capital projects; this policy dates back to the 1994 budget. This funding source has proved to be a valuable resource for allowing new equipment purchases, road resurfacing and reconstruction projects without borrowing or large increases in the tax mill rate.

The budget's focus for the past twenty years has been to obtain financing of projects by (1) tax levy, (2) collection of special assessments and other revenue sources and (3) direct payments from developers. The 2014 budget focused on making consistent, long-term commitments to tax levy support of capital projects and increased funding of street resurfacing projects.

The village is looking to borrow funds for two Tax Incremental Financing Districts (TIF or TID). This borrowing will occur late in 2013. Since the TIDs will be making repayments on this new debt, the TIDs are reporting such borrowing and loan repayments within each respective fund.

Maintain adequate fund balances (net assets) to protect the village's financial integrity

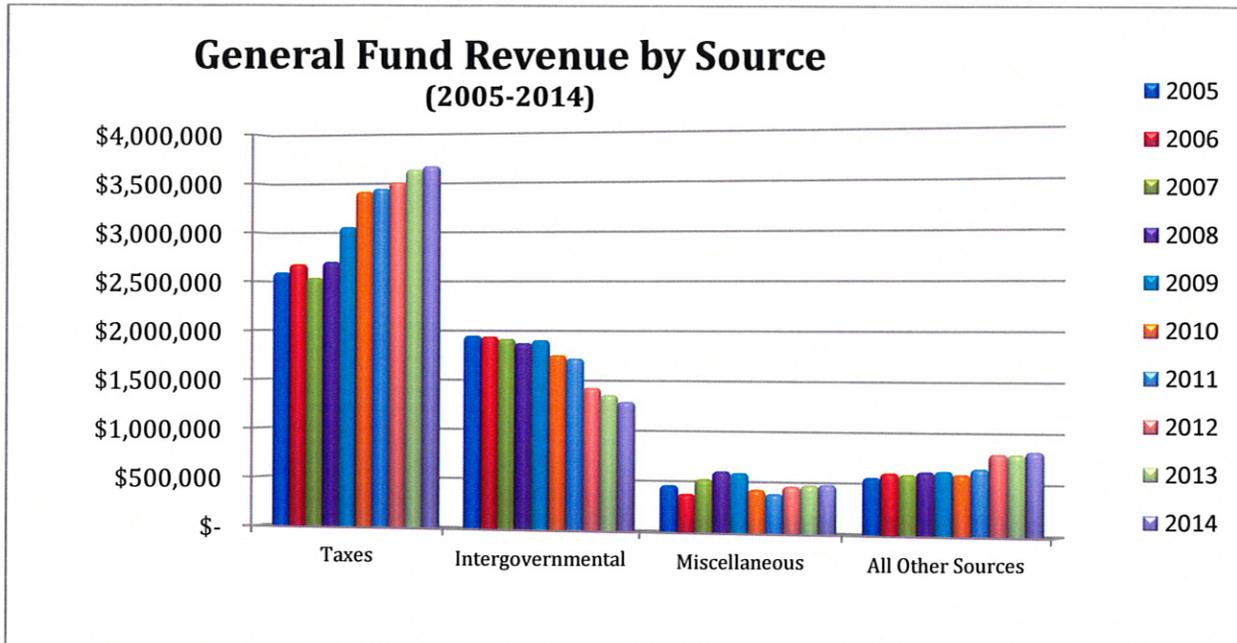
In 2007, the Board changed the policy for the General Fund's fund balance to make the reserve 25%-40% of the previous year total General Fund expenditures. The water, storm sewer and sanitary sewer utility funds must maintain adequate levels of net assets in order to make cash purchases of equipment, fund current operations and infrastructure replacement. The golf course operations have been utilized in the past to help fund village capital project funds through fund transfers; in 2014 and 2015, no transfers will be made to allow the course to replenish cash balances for future improvements. Capital Project Funds' fund balance will fluctuate from year to year based on the scheduled projects.

**THE BUDGET IN BRIEF**

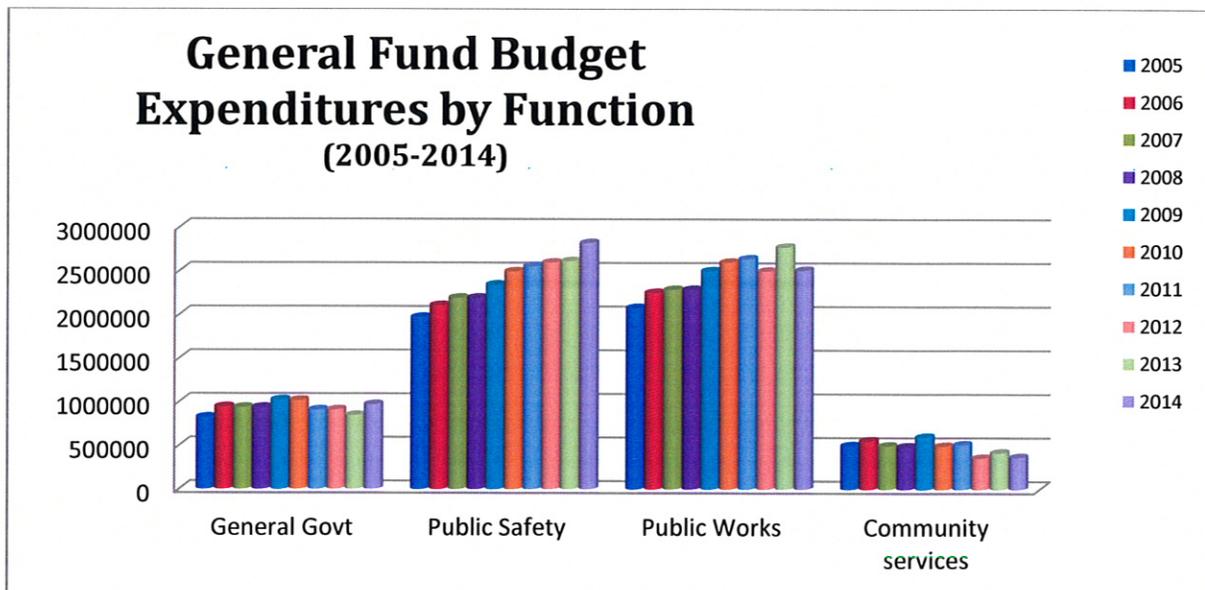
Revenues for all funds total approximately \$19.4 million (excluding other financing sources) in the 2014 budget, which is \$1.2 million more than the 2013 budget or estimated actual (see page 39). The largest revenue increase is in Charges for Service increasing by over \$976,000 due to anticipated increased water and sewer rates. Taxes are increasing by over \$224,000 primarily related to growth in TIDs. Special Assessments are increasing by over \$243,000 due to collection of assessments levied on developer projects in 2013 and 2014. Intergovernmental revenues are increasing by almost \$42,000 which is a net result of increases in capital grants (bridge funding) and state transportation aids. Licenses and Permits are anticipating decreasing by \$177,000 and Miscellaneous revenues are expected to decrease by \$61,000 in 2014.

The total budgeted revenue of \$19.4 million is comprised of the General Fund \$6.3 million, Special Revenue Funds of \$1.1 million, Capital Project Funds of \$2.3 million and all Enterprise Funds of \$9.7 million. Property taxes are increasing by only \$34,150 in the General Fund. General Fund Intergovernmental revenue is decreasing by \$72,100 primarily due to lower state transportation aids.

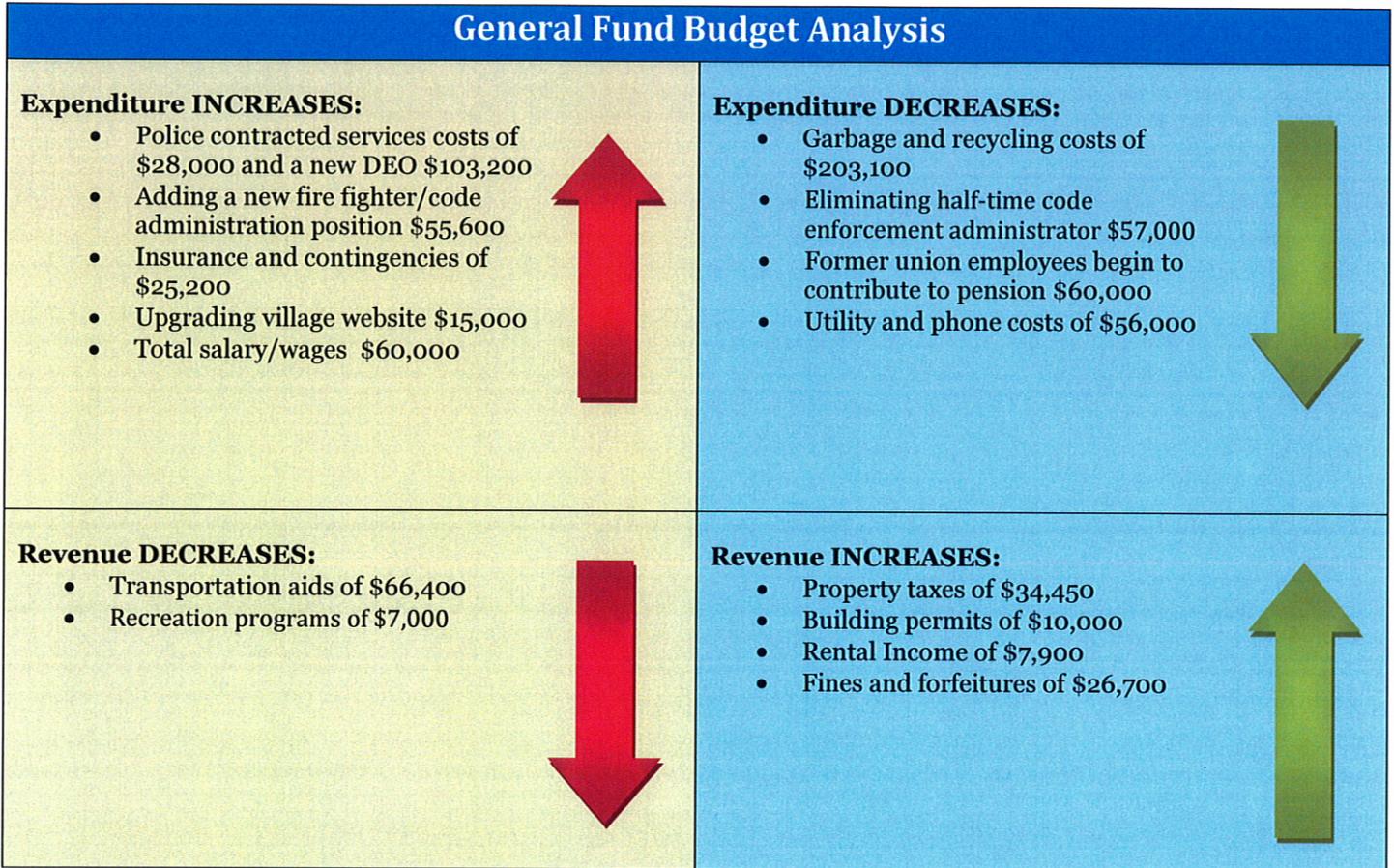
The table below identifies the General Fund's revenue source trends for the past ten years.



Expenditures for all funds total \$27.1 million, an increase of \$8.9 million from the 2013 budget. The largest increase is within Capital Outlay and Development, increasing by \$10.1 million primarily due to projects in TIDs #3 and #4. The Debt Service Fund is scheduled to decrease by \$1.7 million due to early call of debt in 2013 and final debt payment in TID #2. Enterprise Funds are increasing by \$318,000 due primarily to increased costs from the GBMSD and CBCWA. Within the General Fund, public safety is increasing by \$207,500 and general government is increasing \$123,500.



The following chart shows the major changes in the General Fund for 2014.



Total combined fund balances and net assets are anticipated to decrease by \$7 million. The General Fund's fund balance is expected to decrease by \$50,000 to transfer excess surplus funds from 2013 operations to capital projects. The village's adopted policy of utilizing current resources to fund capital projects has now been used for twenty years (including this budget); this policy has allowed Capital Projects' fund balances to fluctuate from year to year with an expectation of decreasing by \$8.6 million in 2014. The combined Special Revenue fund balance will decrease by \$187,000 (due to budgeting for loans made from the Revolving Loan Fund and TID #2 transfers exceeding tax increment generated). The Debt Service fund balance will be eliminated with the final debt payment being made in 2013. The Enterprise Funds anticipate increasing net assets by \$1.9 million.

**MAJOR POLICY ISSUES**

There were many issues that affected the development of this budget as explained on pages 2 – 4 of this letter. Additional issues that affected this budget, explained below, represent opportunities that will impact the future of Howard for several years.

### ***Planning Process***

The planning process of this budget document contains both short-term and long-term plans. The short-term plans focused on operational needs of the village over the next year. Long-term plans focus on two to ten years into the future (and even more years for capital equipment replacement funds).

The state imposed tax levy limits on the budget for 2014 at the highest of 0% or the rate of growth from new construction which was 1.807% for 2014. The village self-imposed budget policy (since 1994) of a steadily reducing tax mill rate has proved to be a stronger force in limiting the tax levy growth than the state's fluctuating mandate. The village has managed to maintain a steadily decreasing tax rate because of growth in residential and commercial properties for the past 20 years.

Growth continues to be a major factor in the village's economic future. During 2011, the village completed an update of the comprehensive plan for the entire village. This plan outlined planned growth into the future and identified areas for specific types of growth. Continued growth in residential and commercial development is being encouraged in the comprehensive plan and has been identified in the strategic plan as high priorities in the near future to help mitigate growth in the tax rate.

### ***Long-term Financial Plan***

During the development of the 1994 budget, a policy was established regarding financing for capital projects and a debt policy was established. These policies were followed during the completion of this and the last 20 budgets resulting in taxpayer benefits, such as a steadily declining tax mill rate. While changes have occurred in the composition of the village board since 1994, the commitment to follow the capital projects financing plan has continued and is expected to continue into the future.

The village is hopeful that future development will continue in both commercial and residential areas but at an expected slower pace. Private developers own 80 vacant residential lots ready for construction of new homes; the village will create 66 new lots on village owned property in 2014. The village is continuing to market lots owned within the Business Park and the Industrial Park as well as showing several private sites on the village's marketing website. The village was able to have a 78 acre site in the western portion of the village added to the state's certified site selection for industrial properties.

### ***Commercial Development***

The comprehensive plan identifies regional commercial centers. Areas located within TIDs have been identified as high priorities for development or redevelopment. The 2014 budget reflects investment in infrastructure in both TIDs #3 and #4 to allow for continued growth in commercial and multi-family properties. TID #3 is the planned village center which will include a new park area that will feature an open air shelter with multi-use in summer months and the ability to make ice for an ice rink in winter months.

In 2009, the village board approved a TID #2 amendment to allow revenue sharing of excess revenue with TID #4. After funds are transferred in 2015, the village would like to close TID #2 to allow for capturing the growth from the TID into the tax base of the village.

In 2012, the village was proud to be a part in the grand opening of a Menards store within the TID #4 boundaries. A developer incentive was granted to Menards on a pay-as-you-go basis over the next 15 years. The village also experienced several other business openings in 2013 that contributed to \$20 million in new valuation.

### ***Residential Development***

In recent years, the village has experienced more multi-family units being constructed with full occupancy occurring after construction completion. Single family units are trending at about 45 homes per year down from the average of 115 in the five years preceding 2006. Annual residential construction value has slowed from the record high of \$37 million in 2003 to \$21.5 million in 2004, \$23.3 million in 2005, \$19.5 million in 2006, \$24.1 million in 2007, \$18.2 million in 2008 and \$12.8 million in 2009, \$26.0 million in 2010, \$34.3 million in 2011, \$19.8 million in 2012 and \$20.9 million for the first nine months of 2013.

In November 2008, the Village board approved a 204 unit apartment complex along Wisconsin Highway 29 for development. The final four buildings are currently under construction with anticipated completion in late 2013 or early 2014. The 2013 assessed value on this complex was \$12.7 million (becoming the 5<sup>th</sup> largest taxpayer in Howard) with additional value added during 2013 not included in this amount.

### ***Performance Measurements***

The budget document continues to be modified to report more quantitative and qualitative performance measurements. During 2008, the village began to participate in the International City Manager's Association Center for Performance Measurement. In 2013, the village began participating in new performance based software from Revelstone in the hopes of obtaining more meaningful measures.

A goal of the performance measurers reporting is to establish a reporting system which will give the public, the board and staff the ability to evaluate the level and value of services provided to the community. Future budget documents will serve as the primary source of such reporting. As performance analysis continues, the budget will continue to be more refined in its qualitative reporting.

## **BUDGET AND FINANCIAL RECOGNITION**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Howard, Wisconsin, for its annual budget for the fiscal year beginning January 1, 2013. This was the 20<sup>th</sup> consecutive year of receiving the award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

In addition to the GFOA Distinguished Budget Presentation award, the village has received recognition by the GFOA by receiving their Certificate of Achievement Award for Excellence in Financial Reporting and in past years, the Popular Annual Financial Reporting Award. These awards help validate the village's efforts towards transparency, accountability and continuous improvement.

**Closing**

The budget for 2014 represents a strong effort by staff and board to focus on fiscally conservative policies in order to minimize the tax burden to property owners. We believe this budget document provides all the information the Village board and public need to make informed decisions about the overall operations of the Village of Howard.

Respectfully submitted,

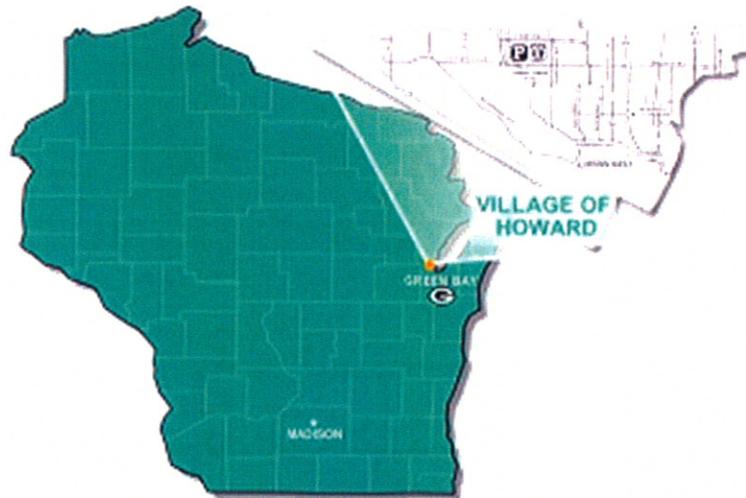


Paul Evert, JD  
Village Administrator

Christopher A. Haltom, CPA  
Director of Administrative Services

## Information about the Village

The Village of Howard, located primarily in Brown County, is contiguous to the northwest side of Green Bay. The village is bordered by the City of Green Bay on the east, the Village of Hobart to the south and the Village of Suamico and Town of Pittsfield on the north. The village is approximately 215 miles from Chicago, Illinois; 115 miles from Milwaukee, Wisconsin; and 285 miles from Minneapolis, Minnesota.



The Green Bay area was discovered in 1634 by a French voyager named Jean Nicolet. The Town of Howard was established in 1835 and slowly developed along the Duck Creek as a center for mail delivery, farming, quarrying and lumbering. By 1856, a school was operating and the Town of Howard became well known for its Duck Creek stone quarries.

By 1959, the population had grown and the Town of Howard became incorporated as the Village of Howard. Residential, commercial and industrial growth has steadily continued since that time, creating a dynamic suburban community on Green Bay's northwest side.

The population of the village has increased dramatically since 1990 when the population, as reported in the federal census, was 9,874. The population in the 2000 census had increased to 13,849, a 40.3% increase and in 2010 census reported 17,399 or 25.6% increase from 2000. Population increases have resulted because of new residential construction which has remained a vibrant part of the community since the late 1980's.

## **Wisconsin Property Valuations and Property Taxes**

### **Equalized Value**

Wisconsin Statutes, Section 70.57, requires the Department of Revenue to annually determine the equalized value (also referred to as full equalized value or aggregate full value) of all taxable property in each county and taxation district. The equalized value is an independent estimate of value used to equate individual local assessment policies so that property taxes are uniform throughout the various subdivisions (cities, villages, and towns) in the state. Equalized value is calculated based on the history of comparable sales and information about value changes or taxing status provided by the local assessor. A comparison of the state determined equalized value and the local assessed value, expressed as a percentage, is known as the assessment ratio or level of assessment.

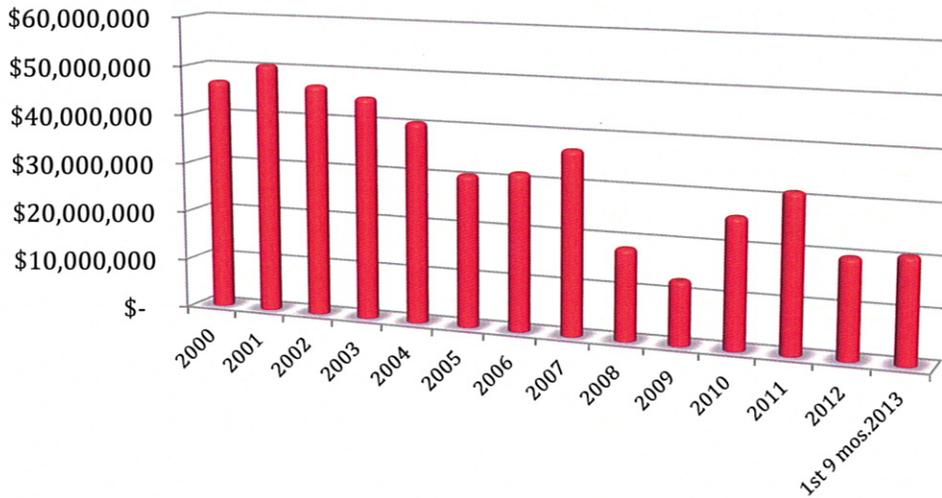
The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 15. The equalized value of each county is the sum of the valuations of all cities, villages, and towns within its boundaries. Taxing jurisdictions lying in more than one municipality, such as counties, school districts, or special taxing districts, use the equalized value of the underlying units in calculating and distributing their respective levies. Equalized values are also used to apportion state aids and calculate municipal general obligation debt limits.

### **Assessed Value**

The “assessed value” of taxable property in a municipality is determined by the local assessor, except for manufacturing properties which are valued by the state. Each city, village or town retains its own local assessor, who must be certified by the Wisconsin Department of Revenue. Assessed value is used by these municipalities to determine tax levy mill rates and to apportion levies among individual property owners. Beginning in 1986, the state required that the assessed values must be within 10% of state equalized values at least once every five years. The local assessor values property as of January 1 each year and is required to submit those values to the municipality the second Monday in May. The assessor also reports any value changes taking place since the previous year, to the Department of Revenue, by this same date.

The two tables on the following page report population data and construction cost estimates for the past 10 years in the Howard. The population growth has been steady and consistent without huge spikes in any given year. Such a steady increase allows for less financial strain on the village’s ability to service the community needs. (These two tables are also located in the statistical section of this budget document.)

## Total Construction Costs Estimates (Based on Building Permits Issued)



### Population Estimates (Wisconsin Department of Administration estimates)

YEAR	POPULATION	PERCENTAGE CHANGE
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	15,935	0.46%
2009	16,110	1.10%
2010	17,399	8.00%
2011	17,728	1.89%
2012	18,166	2.47%
2013	18,348	1.00%

In addition to residential growth, the village has incurred substantial commercial and industrial growth since the late 1980's. In 1990, commercial and industrial taxpayers comprised 20% of total assessed valuation; the commercial and industrial percentage has grown to 31% in 2012. Many of the top 10 taxpayers represent new businesses to the village since 1990. The following table shows the top ten taxpayers in 2012 with their assessed values in 2003, ten years earlier.

Ranking	Name	Assessed Valuations (January 1)	
		2013	2003
1.	United Health Group (Insurance)	\$38,584,300	\$46,040,500
2.	Menards Inc.	\$16,300,200	(new in 2013)
3.	Woodman's Food Market	\$14,817,800	\$17,274,600
4.	Elana LLC (Apartments)	\$13,822,700	\$12,831,700
5.	CCAPTS LLC (Apartments)	\$12,734,400	(new in 2011)
6.	Omnova Solutions (Manufacturing)	\$9,389,500	\$8,873,700
7.	Hattiesburg Paper LLC (Warehousing)	\$8,574,600	\$7,253,700
8.	Mills Fleet Farm (Retail)	\$8,432,600	\$5,841,700
9.	Comfort Suites (Hotel) & Rock Gardens	\$7,660,300	\$5,035,000
10.	Watermolen (Apartments)	\$7,489,500	(not in top 10)

Please note that the state determines manufacturing assessments. The assessed values above report the combined real and personal property tax valuations. Total assessed valuation in the Village for 2013 is \$1,494,437,700 and the total equalized value in 2013 is \$1,410,056,600.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Howard  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

# **Officials and Consultants**

*Village of Howard, Wisconsin*

## **Elected Officials**

Burt R. McIntyre	Village President
John Havey	Trustee Wards 1 & 2
James Widiger	Trustee Wards 3 & 4
Cathy Hughes	Trustee Wards 5 & 6
George Speaker	Trustee Wards 7 & 8
Jim Lemorande	Trustee Wards 9 & 10
Ray Suennen	Trustee Wards 11 & 12
David Steffen	Trustee Wards 13, 14 & 18
Jay Faikel	Trustee Wards 15, 16, & 17
Gregg Schreiber	Municipal Judge

## **Appointed Officials/Executive Staff**

Paul Evert, JD	Village Administrator
Christopher A. Haltom, CPA	Dir. of Admin. Services/Clerk/Treasurer
Geoff Farr, PE	Director of Public Works
David Wiese	Director of Community Development
Ed Janke	Director of Public Safety

## **Contracted Officials**

Dennis M. Duffy	Village Attorney
Mike Denor	Village Assessor

## **Certified Public Accountants & Consultants**

Kerber Rose, S.C., Shawano, Wisconsin

## **Bond Counsel**

Foley & Lardner, Milwaukee, Wisconsin

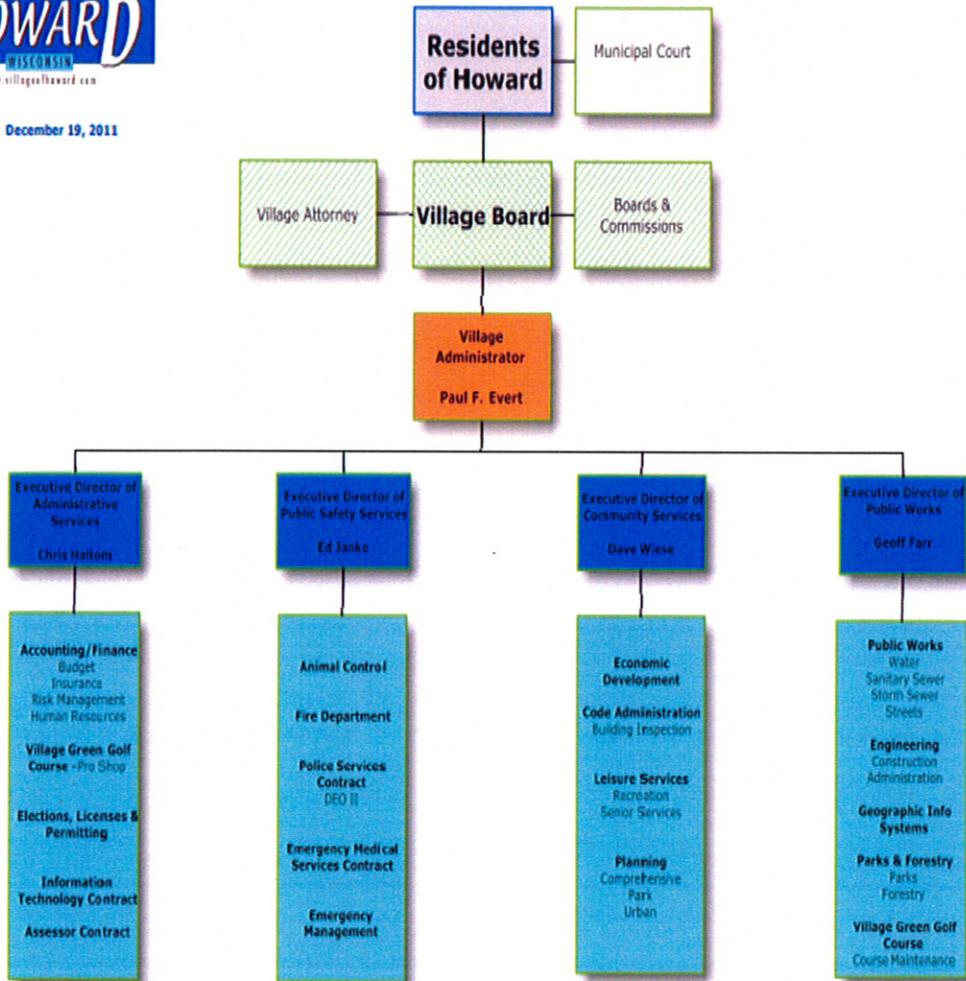
## **Financial Consultants**

Ehlers & Associates, Milwaukee, Wisconsin

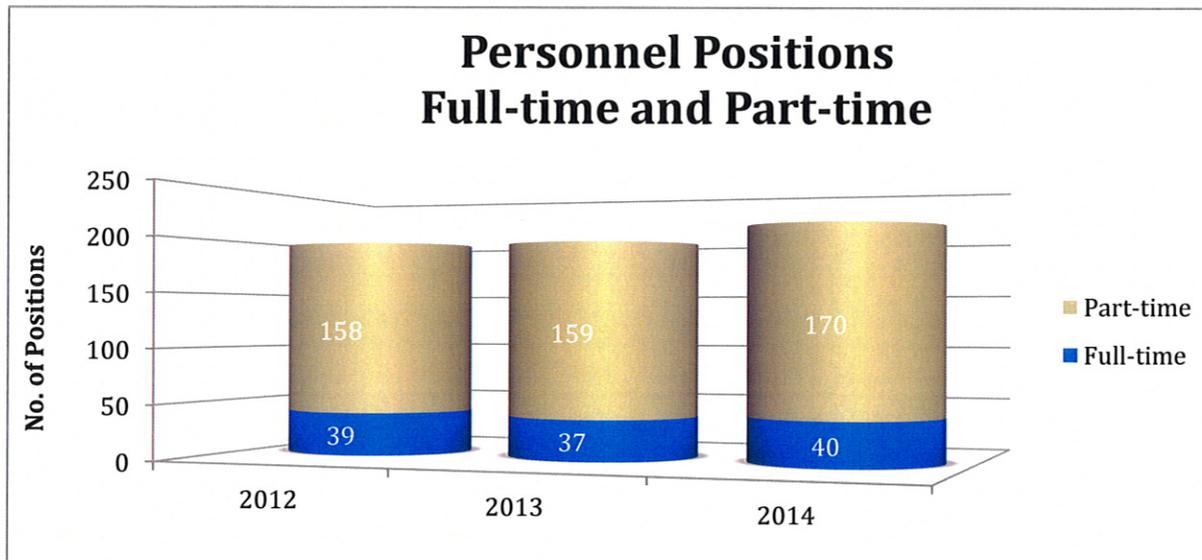


Updated: December 19, 2011

### Village Team - Organizational Flowchart Village of Howard, Wisconsin



**VILLAGE OF HOWARD, WISCONSIN**  
Summary of Full-time and Part-time Positions  
Last Three Budget Years



Over the past twenty years, the village has experienced steady growth in residential and commercial property values. During that time, the state and federal government have created new mandatory services such as curbside recycling pickup and storm water regulations. These and other factors add demands on the village's services provided to the community. The village gradually increased the work force from a total number of full-time positions of 31 in 1990 to a total of 43 employees in 2007 before dropping down to 37 in 2013. The decrease in FTEs is a result of budget cuts being made due to drop in state aids and less growth than years preceding 2006.

The increase of three positions from 2013 to 2014 is a result of hiring a full-time manager and a chef at the restaurant of the Village Green Golf Course and hiring a full-time fire fighter/code enforcement officer. The increases in part-time positions are related to hiring more part-time positions for the restaurant facility.

Continued growth in population puts demands on services such as snow plowing, recycling and garbage pickup, community development, leisure services, police protection, fire services and general government operations. Growth has slowed in recent years due to the trends in the national economy. The slower growth pace should put less strain on requests for new services. Continued cut in aids from the state and levy limits will put more pressure on service levels and staffing positions.

The following page summarizes the number of personnel positions budgeted by department. The village continues to strive for a salary and benefits package that will attract and maintain highly qualified and motivated employees.

**VILLAGE OF HOWARD, WISCONSIN**  
**SUMMARY OF FULL-TIME AND PART-TIME POSITIONS (Cont.)**  
 Last Three Budget Years

Fund/Department	2012		2013		2014	
	FT	PT	FT	PT	FT	PT
<b>General Fund:</b>						
Village Board	-	9.00	-	9.00	-	9.00
Community Development	.90	-	.90	-	.90	-
Court and Attorney Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Elections	-	14.00	-	14.00	-	14.00
Administrative Services	2.10	-	2.10	-	2.10	-
Board of Appeals	-	7.00	-	7.00	-	7.00
Health & Human Services	-	1.00	-	1.00	-	1.00
Police (crossing guards)	-	9.00	-	9.00	-	9.00
Fire Department	2.00	42.00	2.00	41.00	3.00	40.00
Code Administration	1.00	-	1.00	1.00	1.00	-
Public Works Administration	.80	-	.80	1.00	.80	1.00
Street Department	5.90	9.00	5.90	9.00	5.90	9.00
Mechanic	1.60	-	1.60	-	1.60	-
Snow Removal	1.25	-	1.25	-	1.25	-
Sanitation	.50	-	.50	-	.50	-
Recycling	.60	-	.60	-	.60	-
Parks	2.00	9.00	2.00	9.00	2.00	9.00
Recreation	1.00	49.00	1.00	49.00	1.00	49.00
Revolving Loan Fund	.10	-	.10	-	.10	-
<b>Capital Improvements Fund:</b>						
Engineering	1.20	1.00	1.20	1.00	1.20	1.00
<b>Water Utility:</b>						
Operations and Maint Administration	3.90	-	3.90	-	3.90	-
	1.40	-	1.40	-	1.40	-
<b>Sewer Utility:</b>						
Operations and Maint Administration	3.15	-	3.15	-	3.15	-
	1.15	-	1.15	-	1.15	-
Storm Water Utility	3.80	-	3.80	-	3.80	-
Golf Course	.25	7.00	.25	7.00	2.25	20.00
<b>Total Positions</b>	<b>37.00</b>	<b>158.0</b>	<b>37.00</b>	<b>159.0</b>	<b>40.00</b>	<b>170.0</b>

**Note:** All of the full-time positions (FT) are stated as full-time equivalencies (FTE). Part-time positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE. When reviewing the departmental budget sheets, PT positions are noted in number of positions and FTE.

# BUDGET POLICIES

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## **Financial Policies**

The village of Howard's financial policies set forth the basic framework for the overall fiscal management of the village. Operating concurrently with changing conditions and circumstances, these policies serve as a guide to assist in the development of Village board fiscal and financial decisions. These policies provide guidelines for evaluating both current programs and proposals for future projects.

Most of these policies have been established over the past nineteen years and are occasionally modified to better enhance the functions being performed within the policy framework. The policies always encompass generally accepted accounting principles and state and federal laws and regulations that help to maintain financial stability to the Village.

## **Operating Budget Policies**

The following operational policies have been previously established and used in the preparation of the 2014 budget document:

1. The village will prepare an annual budget for all operating funds.
2. The village's primary budgetary control will be monthly reporting of General Fund.
3. The village will strive toward the use of performance measurement and performance objectives with the operating budget.
4. Operating budgets are established on a fund/function/department basis.

## **Budget Policy Guide (Short-term Goals)**

The village is under state mandate to limit increases in tax levies by the greater of 1% or the percentage growth within the village. In addition to the state mandate, the following criteria have been established by the Village as a guide in developing annual budgets:

- I. Limit assessed tax rate growth to the extent possible by striving to maintain a steadily decreasing tax mill rate. The tax rate may fluctuate from year to year with small increases noted in years of low growth in property values outside of our tax incremental financing districts. Steadily decreasing tax mill rates are an assumed byproduct of continued growth in property tax values exceeding 4% per year.
- II. Maintain current services to the public and add new services when tax mill rate is not affected. With continued state aid cuts, service levels may need to be reduced in future years.
- III. Provide new state and federal mandated services at the lowest possible cost yielding the highest benefit.
- IV. Establish utility fees sufficient to meet the utilities' fiscal needs.
- V. Utilize current resources to fund capital projects provided such funding does not cause an adverse effect on the tax mill rate. Borrow only when a revenue source can be provided to substantially repay new debt service.

## BUDGET POLICIES

- VI. Add funding for additional street resurfacing projects when possible with minimal effect on the property tax rate.
- VII. Maintain adequate fund balances to protect the village's financial integrity. The General Fund's Fund Balance policy is to maintain between 25% and 40% of the prior year's expenditures.

### Budget Adoption

The village ordinances require the administrator to submit a proposed budget to the village board by November 20 of each year. The 2014 budget will be presented to the board initially in the fall of 2013. The village board finalized the 2014 budget on November 25, 2013. A public hearing was held before final adoption to allow for public input and make any desired budget changes before adopting the final budget document.

The budget requires approval by early December of each year in order to allow for village officials to coordinate with the Brown County Treasurer to calculate, print and mail property tax billings by mid-December. The budget calendar, in the table below, reflects the annual time line used in guiding the progress of the budget document.

### BUDGET CALENDAR

Date	Responsibility	Action
<b>June - July</b>	Director of Administrative Services (DAS)	<ul style="list-style-type: none"> <li>Update the budget document with actual results for 2012 and make ready the document for 2014.</li> </ul>
<b>July 15, 2013</b>	Village Administrator (VA), DAS, Executive Staff (ES)	<ul style="list-style-type: none"> <li>Hand out department budget expenditure worksheets for department directors review</li> </ul>
<b>August 12, 2013</b>	VA, DAS, ES and Village Board	<ul style="list-style-type: none"> <li>Review and adopt Budget Policies and Budget Calendar to be used in 2014 budget preparation</li> </ul>
<b>August 15, 2013</b>	VA, ES and DAS	<ul style="list-style-type: none"> <li>Return of budget expenditure worksheets to VA and EDAS</li> </ul>
<b>August 26, 2013</b>	VA and DAS	<ul style="list-style-type: none"> <li>Distribute 2014 draft budget to Village Board and hold first budget discussions at Board Meeting</li> </ul>
<b>Sept. 9 and 23, 2013</b>	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> <li>Presentation of Proposed Budget at Board Meeting</li> </ul>
<b>October 14 and 28, 2013</b>	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> <li>Continued Presentation and Discussion of Proposed Budget</li> </ul>
<b>November 11 and 25, 2013</b>	Village Board	<ul style="list-style-type: none"> <li>Public Hearing on Budget</li> <li>Adoption of the 2014 Budget</li> </ul>
<b>December 9, 2013</b>	Village Board	<ul style="list-style-type: none"> <li>Approve ordinance adopting tax rates and tax levies for 2014</li> </ul>

# BUDGET POLICIES

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## **Balanced Budget**

For purposes of preparing the annual budget for the village, a balanced budget refers to all revenues and beginning fund balances shall be equal to all expenditures plus ending fund balances. In most years, the revenues from all sources (excluding fund balance) in the General Fund will be equal to all expenditures in the fund. In years with revaluations or larger cost events, then expenditures will exceed the revenues.

## **Budget Amendments**

From time to time it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed.

One type of budget amendment brings about a change in the total appropriation for a department, function or fund. Examples of these changes include but are not limited to:

- the acceptance of additional grant money that becomes available;
- the appropriation of additional funding if expenditures are projected to exceed budgeted amounts;
- the addition of new programs which generate positive or neutral cash flows
- the transfer of appropriations from one fund to another when deemed necessary
- unforeseen emergencies

All budget amendments exceeding \$60,000 require village board approval with a two-thirds vote. The amendments must be published as a class one notice within 15 days of the approval. The Administrator has the authority to make budget amendments up to \$60,000 without seeking village board approval; the main reason for such amendments is for allocating salary/wage increases.

Each year the approved and adopted budget reflects a balanced budget whereby an estimate of revenues and beginning fund balances are equal to estimated expenditures and ending fund balance. This basis of budgeting is referred to as the expenditures plus encumbrance method of budgeting. The budget is prepared in accordance with generally accepted accounting principles (GAAP). GAAP is used to report a more meaningful budget when compared to actual expenditures included in the CAFR. See page 28, Budgetary Basis for more about the GAAP basis used in the budget.

## **Capital Projects Budget Policies**

Funding for capital projects shall utilize available funding sources from developer contributions, grant funds, general tax levy and any other revenue sources (non-debt related). If funding requirements are not met through such items, then fund transfers will be made from existing resources, if available, before utilizing any borrowing alternatives. It is the intent of the village board to pay the full cost of current services with current

## BUDGET POLICIES

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revenues or available fund balance and avoid borrowing for operating expenditures. Funding for utility projects will be obtained through existing resources and/or borrowing through competitive bidding in the bond market.

The village has developed a capital improvement plan that is reviewed and updated annually. In addition to this plan, a comprehensive development plan, CORP and a Park and Recreation Needs Assessment were adopted in previous years. Each annual budget will provide for adequate funding of the long-term plans that will be constructed or purchased.

The village will maintain its physical assets at a level adequate to protect the village's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the maintenance and replacement of the capital plant and equipment from current revenues. Industrial acreage will be available within the village to insure adequate development in accordance with the overall area development plans.

### **Revenue Policies**

The village will strive to maintain a stable revenue system. The goal is to minimize fluctuations from year to year from revenue sources and maintain a stable tax rate. The village will follow an aggressive policy of collecting revenues. Major sources of revenue are guaranteed from state aids and the August tax settlement with the County Treasurer.

The village will review license and fee charges periodically in order to determine if the revenues adequately support the activities. User fees and charges will be established whenever deemed appropriate. Impact fee analysis shall be prepared to assure that costs of land development are borne by developers.

Water, Sewer and Storm Water Utilities funds will be self-supporting through user charges. The Water fund is regulated by the Public Service Commission (PSC) and all rate changes are subject to their approval. The Sewer and Storm Water Utilities require village board approval for any rate changes. Delinquent water, sewer and storm water billings are added to property tax billings on November 15 of each year.

### **Fund Balance Reserve Policies**

The General Fund policy for fund balance reserve was modified by the village board in 2007. The new policy establishes the fund balance to be between 25%-40% of the previous year's actual expenditures within the fund. All excess funds above this policy may be transferred from the General Fund into a capital project fund or maintained within the General Fund for future use.

Reserves are established in the Water and Sewer Utilities in order to maintain Revenue Bond Ordinance provisions. Funds will be reserved for equipment, major replacement and repairs in the Sewer Utility.

## BUDGET POLICIES

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Debt Service Fund reserves are established for any revenues collected in excess of budget amounts or expenditure needs. Such reserves will be utilized against future debt retirement. None of the enterprise fund debt reserves are included in the Debt Service Fund.

The Revolving Loan Fund, which is a Special Revenue Fund, maintains a fund balance for the amount of loan funds collected. Such funds are available for future loans to qualifying businesses. The village desires to loan all available funds thereby keeping fund balance to a minimum.

TID #2, another Special Revenue Fund, is used to account for revenues collected for the TID district and subsequently transferred to Debt Service Fund for annual debt payments. The Fund balance fluctuates based on the debt schedule and revenue collections in any given year.

Capital Project Funds maintain ongoing fund balances for accumulation of funds until major equipment or construction projects can be funded. The amount of the fund balance will vary from year to year depending on the timing of the equipment purchase or the construction project.

### **Investment Policies**

During 1996, the village board adopted a formal investment policy. Under the investment policy, the objective of each investment will be prioritized by safety, liquidity and return on investment.

Short-term investments required for daily operating needs are handled with a local bank. Such funds are maintained in interest bearing accounts and insured by FDIC and State Guarantee fund up to \$650,000. The village has collateralization for investments over \$650,000 of deposits at two local banks.

Long-term investments (funds available for more than 30 days) may be placed into Certificates of Deposit with the financial institution offering the highest guaranteed yields and the Wisconsin Local Government Investment Pool. The policy also allows for investment in U.S. government securities, agencies and municipal securities.

### **Debt Policies**

The village long-term borrowing is limited to capital improvements for new infra-structure. Short-term borrowing has not been utilized by the village. All general obligation debt is limited by state statute to 5% of equalized valuation. Referendum will only be used on capital projects for bonding indebtedness if the state mandated debt limited will be exceeded for borrowing related to construction projects or asset purchases.

## BUDGET POLICIES

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During the 1994 budget, the village adopted a policy to limit borrowing to new construction projects only after utilizing all available funds and will strive to pay for all reconstruction through tax revenues. This policy has been successfully utilized in every year since except in 2010 when approximately 78 acres of land was purchased with debt. New borrowing will only be allowed when a revenue source to pay for the borrowing is identified and utilized in order to limit tax rate growth, such as TIF's.

The village utilizes outside council and consultants for completing debt issues and proper disclosure of financial condition in bond prospectus. Financial data is obtained from the most recently audited financial statements. Other pertinent prospectus information is gathered from State of Wisconsin, Brown County and village records and sources.

### **Special Assessment Policies**

The village board has established by resolution (last revision in 2007) a special assessment policy; however, each project is reviewed on a case by case basis in order to obtain the most equitable assessments and financing for residents, developers and the taxpayer.

Generally, the policy states that developers pay 100% of all infrastructure costs. Fronting property owners pay assessments based on frontage footage over a ten year period with interest charged at 5¾%. Properties with more than 90 feet of frontage are granted deferral of assessments on the footage over 90 feet until the property is used or otherwise ownership transferred. Interest may be charged on deferrals depending on circumstances.

### **Purchasing Policies**

By State statutes, the village must use competitive sealed bids for all public construction of \$25,000 or more. This process shall be done in accordance with state statutes for publication in authorized village newspaper, bid invitations, opening and evaluating bids, and awarding the bids through village board approval. Competitive bidding procedures will also be utilized for all equipment purchases in excess of \$25,000. The procedure will include a bid specifications sheet, inviting all qualified suppliers in writing to submit quotes, quotes being evaluated concurrently and awarding the bid. Purchases of less than \$25,000 are made through various criteria:

- Informal telephone quotations
- Negotiated purchases
- Published price lists
- Emphasis placed on local businesses

All invoices are presented to the village board for approval before payment is made except for certain situations. These situations include, but are not limited to, payroll and related liabilities, refunds, payments for health and dental benefits and any emergency payments for appropriated budget items with the approval of the department head.

## BUDGET POLICIES

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### **Pension Funding and Reporting Policies**

The current budget shall include amounts sufficient to cover all pension liabilities. All permanent employees expected to work over 600 hours (1,200 hours beginning September 2011) a year are eligible to participate in the Wisconsin Retirement System. In 2014, covered employees will be required by statute to contribute 7.0% of their salary to the plan. The village is required to contribute the remaining amounts necessary to pay the projected cost of future benefits. Employer required contribution under this plan is 7.0% (11.3% for protective with social security).

### **Deferred Compensation Plan**

The village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits deferral up to \$17,000 (plus another \$5,500 for employees over 50 and another \$17,000 for annual "catchup" provisions) not to exceed their annual salary. The annual contribution amount will be adjusted per federal law. This plan is administered by an independent organization.

### **Employee Policies**

The village seeks to employ the highest qualified personnel for positions available and resources provided. The village has two employee unions covering (1) public works and parks department (DPW) employees and (2) clerical employees. Contracts with these unions generally cover a two or three year period. The current contracts expire December 31, 2013. Under Wisconsin Act 10, approved in January 2011, unions will only be allowed to bargain wage increases upon termination of their existing contracts.

The village also has established policies for non-union employees. Such policies include vacation and paid time off, fringe benefits, wage adjustments and wage scales, hiring and termination procedures, non-discrimination, harassment and other similar policies and grievance procedures. In the event union contracts do not cover an issue, the non-union policies become effective.

### **Risk Management**

The village has purchased commercial insurance policies for various risks of loss related to torts, theft, damage or destruction of assets; errors and omissions; injuries to employees; or acts of God. In addition to the purchased insurance, the village has purchased health, dental and short-term disability for full-time employees through Central States C-6 Plan. The village full-time employees (those working more than 35 hours per week) and their dependents are eligible for medical and dental benefits and short-term disability. Funding for the Central States plan is 90% paid by the village and 10% paid by the employees.

## BUDGET POLICIES

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### **Tax Incremental Districts**

The village has established six Tax Incremental Districts (TID or TIF). TID #2 is currently accounted for as a Special Revenue Fund. TIDs 3, 4, 5, 6 and 7 are accounted for as a Capital Project Funds. All of these TIDs were established in accordance with Wisconsin Statutes. Tax revenues generated from the increased property valuations for properties located within the TID are used to repay all costs associated with the TID. TID expenditures can be made up to five years prior to the statutory closure date of the TID.

TID #2 is currently collecting tax increment and special assessments to repay TID expenditures. This TID expended over \$20 million of costs and is expected to recapture these costs in 2015. An amendment to this TID was approved in 2009 allowing up to \$6 million of future TID #2 incremental revenues to be transferred to TID #4.

TID #3 was created in January 2006 for the Village Center project. Costs related to this TID are expected to be incurred over the next 10-15 years after an anchor store has been obtained for the site. This TID is a mixed-use TID expecting both residential and commercial development to create a downtown center.

TID #4 was created in 2007 to account for costs related to redevelopment along the US Highway 41 and Highway 29 interchange. Costs are expected to be incurred over the next ten years in this area. Large box retail stores are expected to anchor shopping centers within this TID district. Recent discussion with developers have centered around a possible grocery store being anchored on one end of the development. Other discussion has occurred regarding relocating a cement factory located in the middle of the project.

TIDs #5 and #6 were both created in 2008; substantial tax incremental revenues are not expected in these TIDs until development occurs. TID #5 is located mainly in an area along Velp Avenue between US Highway 41 and Military. TID #5 has agreed to developer incentives for the Harley Davidson business that opened in 2012. No other activity within this TID is expected in 2013.

TID #6 is located along US Highway 41 near Lineville Road. The 2013 budget is reporting a developer incentive for Amerex, a business that recently completed construction of their facility. Possibility exists for additional development on the east side of Hwy 41 near Lineville Road. The TID plan calls for extension of utilities to this area.

TID #7 was created in 2012 to allow for development of the quarries located along Glendale Avenue just west of Velp Avenue. The TID plan calls for a mixed use development of residential and commercial properties along with development of a park that makes use of the quarries' water features. Several developers have expressed interest in developing this site.

# BUDGET POLICIES

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## **Budgetary Basis**

The village prepares a budget for all fund types within the comprehensive budget document. By law, the village is required to make appropriations for funds affecting the tax levy (which are the General Fund, Debt Service Fund and Capital Projects Funds). Listed below are all of the funds contained in this budget document and the accounting method used for budgeting purposes.

### *Modified Accrual Basis*

General Fund, Special Revenue Funds  
Debt Service Fund, Capital Project Fund

### *Accrual Basis*

Enterprise Funds and Internal Service Fund

The modified accrual basis of accounting is a method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when the liability is incurred, except for principal and interest on long-term debt. In the accrual basis of accounting, transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. The budgetary basis is the same basis of accounting used in the comprehensive annual financial report (CAFR).

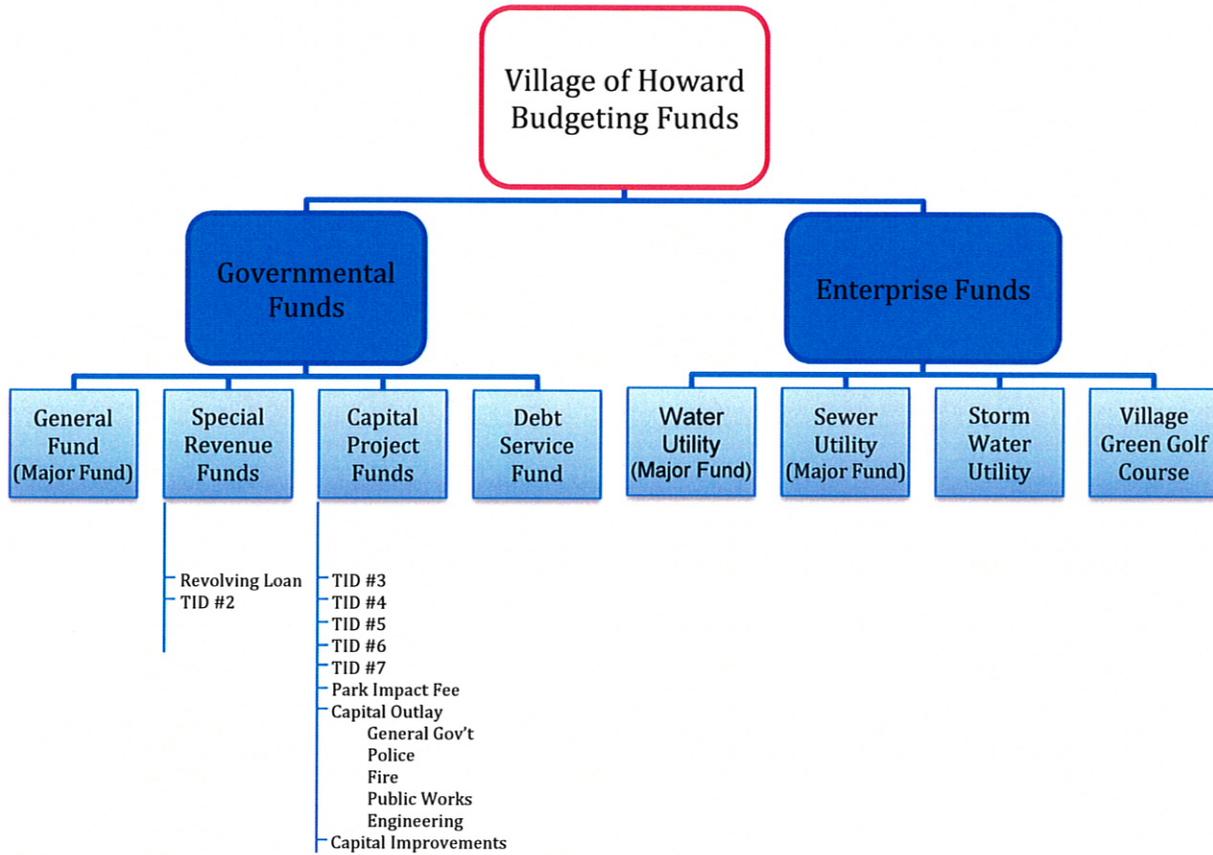
Wisconsin state statutes 65.90 (2) require budgets to be prepared that show a "list (of) all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year." This budget document includes all of the above listed funds. The following paragraphs give a brief description of all funds that are subject to appropriations.

## **Program Results Reporting**

The annual budget is used as a means of reporting results of various programs and department goals and objectives. Part of the continued development of such reporting has been to identify and standardize the criteria for output measurements and quantifiable and measurable goals and objectives. Effort is being made to add more data each year.

# BUDGET POLICIES

## BUDGET FUND STRUCTURE



### Major Fund Descriptions:

#### General Fund:

The General Fund accounts for all financial resources of the village not accounted for in some other fund. The General Fund generates over 80% of its revenue from taxes and intergovernmental revenues (mostly state aids of various forms).

#### Water Utility:

The water utility accounts for the operations of the village's water utility. This utility generates revenues from user fees and obtains its water supply from the Central Brown County Water Authority. The Wisconsin Public Service Commission is an oversight agency for the operations of the water utility establishing rates and policies for operations.

#### Sewer Utility:

The sewer utility accounts for the operations of the village's sanitary sewer facilities. This utility transmits all sanitary sewage from customers to the NEW Water (formerly Green Bay Metropolitan Sewage District). The revenue from this fund is derived from user fees.

# BUDGET POLICIES

## Departmental/Fund Relationship

	General Fund	Special Revenue Fund	Capital Projects Fund	Water Utility	Sewer Utility	Storm Utility	Village Green Golf
Board	√	√	√	√	√	√	√
Administrator	√	√	√	√	√	√	√
Administrative Services	√	√	√	√	√	√	√
Public Safety	√		√				
Community Development	√						
Public Works	√		√	√	√	√	√
Engineering			√	√	√	√	

### General Fund

This fund accounts for all activity that is not included in any other fund within the village. The following pages explain in detail the departments that are accounted for in the General Fund. Some of these departments include administrator, police, fire, administrative services (finance, clerk, and treasurer), public works, and community development.

### Special Revenue Funds

The Special Revenue fund contains two funds, the Revolving Loan fund that accounts for block grants and subsequent loans and TID #2. Collections of loans are accounted for in the Revolving Loan Fund. The loan fund is allowed to keep \$750,000 of subsequently collected grant proceeds for future loans. TID #2 (as explained above) accounts for tax incremental revenues and subsequent transfers to Debt Service Fund.

### Debt Service Fund

This fund accounts for principle and interest payments on all general obligation debt. The proprietary funds debt is excluded from the debt service fund. Revenues used to offset the debt service requirements include transfer of funds from the TID and interest earned on investments. Tax levies are made for full funding of debt service requirements.

### Capital Projects Funds

The following pages explain in detail all of the projects that are included in this year's budget. These projects include four separate types of funds: (1) TIDs #3 - #7; (2) park development fund; (3) capital improvements fund; and (4) capital outlay for equipment.

## BUDGET POLICIES

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### **Enterprise Funds**

There are four funds accounted for as enterprise funds. All enterprise funds are to be self-sufficient from user fees. User fees should be sufficient to cover all operating expenses, interest and principal payments of debt service, reasonable rate of return and amounts to fund future replacement projects of infrastructure or capital assets.

The first enterprise fund is the water utility that accounts for the revenue charged and expenses incurred related to the water utility operations. The village has two operating wells and three water towers but water is obtained from the CBCWA. The village has over 75 miles of water main in the ground. Revenues for the fund are generated from user charges to customers and public fire protection fees from the general fund.

The second enterprise fund is the sewer utility that accounts for all revenue and expenses related to the sanitary sewer utility. Revenues are derived from user charges to customers and expenses include fees paid to the NEW Water (formerly Green Bay Metropolitan Sewage District) (NEW) for use of sewer lines, treatment and annexation fees, as well as other operating expenses. The village sewer utility does not treat sanitary sewer waste but deposits the waste into the NEW's sewer lines for their treatment facility to treat.

Both the water and sewer utility have replacement programs for infrastructure and capital equipment that are sufficient to replace all assets through user fees and charges. This budget identifies five years of capital improvements that will be made through existing resources.

The third enterprise fund is the storm water utility that began accounting for this fund January 1, 2005. This utility accounts for the costs associated with storm water utility assets, infrastructure, user fees, and cost related to maintenance and operation of the utility.

The fourth enterprise fund is the golf course, known as the Village Greens. The village purchased the golf course in December 1996. The operations of the golf course include green fees for the nine-hole course, merchandise sales, cart rental revenues and rental income from renting the restaurant facility.

### **Long-term Planning**

In conjunction with the preparation of the 2014 budget, extensive work was done on long-term planning. The long-term planning aspects have to do with future growth areas and potential tax base increases to assist in funding future budget increases. The projections were made primarily to determine the timing of various capital projects for prioritization and their future tax impact. See page 37 for a 5-year budget projection.

## BUDGET POLICIES

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Various assumptions were used in the long range planning process. Many goals were derived from the process, seven of which are listed below:

1. Continue to fund major reconstruction projects and capital outlays with cash reserves and future tax levies. No plans for future borrowing for these needs.
2. Continue to fund current service levels and any new state or federal mandates.
3. Maintain a steadily declining tax mill rate.
4. Continue to fund a computerized revaluation once every three years after the US economy returns to pre-2008 property value growth.
5. Continue to evaluate infrastructure through the state's evaluation process on a bi-annual basis.
6. As part of the Capital Project Funds annual budget, department directors evaluate major assets for scheduled future replacement and repairs over 20 years.

Long-term financial goals are centered on continued growth from new residential, industrial and commercial construction as well as redevelopment of commercial areas. In order to maintain a steadily declining tax mill rate, new assessed valuation created each year will need to be at least \$25 million outside of TIDs. To be able to add additional personnel without increasing taxes will require even more growth. Future budgets may require years of tax mill rate increases to allow for increased service levels.

Given the village is only about 60% developed, continued growth will only be limited by demand and economic factors that are beyond the village's control.

### **Acceptable Construction Practices**

Discussion has occurred about proper engineering design of intersections. Howard intersections can contain stop lights, stop signs, roundabouts or other forms of engineering designs deemed acceptable practice. The designs are made for many purposes that include cost, and available resources, traffic calming, proximity to existing intersections and other factors that may be unique to the streets involved.

The village board accepts all forms of intersection design and construction that is deemed appropriate for the streets involved. No type of design or construction will be eliminated from possible use in the village.

### **Rest of the Budget**

The remaining pages of this budget document represent the financial and narrative information related to this 2014 budget document. The remaining pages also contain data on performance measures, various statistics, a glossary of terms and other information.

It is the hope of the management of the village of Howard that all parties reading this budget document will be well informed of the financial matters and overall operations of the village as well as have a better understanding of the policies which are used to shape the budget process.

## BUDGET POLICIES

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### **Tax Levy Worksheet**

On page 35 is the budget worksheet used to determine the tax levy and serves as the posted legal notice required for the budget public hearing. Listed are the proposed expenditures for 2014 by fund offset by the anticipated revenue sources (excluding property taxes); the result is the tax levy. Also included in this worksheet are comparative data for 2012 and 2013. The 2012 amounts are actual results while 2013 reports both the budget and estimated actual amounts.

# Strategic Planning Analysis



## Strong Financial Position

- Retain and Expand Existing Businesses in Howard
- Encourage Development Along US 41/STH 29
- Attract New Businesses
- Create Business Friendly Environment
- Encourage Balanced Residential Growth

### Recent Accomplishments:

- Obtained the Wisconsin Certified Site Selection status for 78 acres of village owned property. The site will be used for industrial development.
- Continued working with WisDOT to construct improvements along US Hwy 41/29 corridor.
- Using an online marketing program on village website to allow potential new businesses to view and obtain additional data about available business sites in Howard.
- Worked with the CDA to approve two new loans from the revolving loan fund business.
- Constructed 12 new residential lots with a local developer in 2012.



## Maintain well trained workforce

- Ensure Transparency in Government Operations
- Ensure Services are Provided Efficiently and Effectively
- Improve and Utilize Innovative Processes

### Recent Accomplishments:

- Continued to publish in weekly electronic mailings many of the events approved by the village board during 2012. Expanded the listing from 400 to over 3,000 recipients.
- Held two extra recall elections in 2012 using the newly created ward districts from the 2010 census.
- Began meeting with local businesses to discuss their needs towards business retention.
- Utilized constant contact services to assist in notifying residents of relevant issues affecting the village.
- Expanded use of social media services as a means of disseminating information.



## Create unique community identity

- Economies of Scale with Local Government Partners
- Better Relationships with State Agencies

### Recent Accomplishments:

- Installed a new radio system in cooperation with Brown County and several other local municipalities.
- Continued partnering with Brown County, Suamico, and the Howard-Suamico School District on Safe Routes to School Plan.
- Worked with WisDOT on their continued reconstruction of US Hwy 41/Hwy 29.
- Worked on creation of the Packerland Rural Fire and Rescue District with neighboring Pulaski and Suamico.
- Continued working with newly formed Wisconsin Economic Development Corp to assist with business retention and expansion.

# Strategic Planning Analysis (Continued)



## Provide safe, functional infrastructure

- Preserve and Enhance Green Space/Trails
- Minimize Carbon Footprint
- Develop and Maintain Attractive Primary Corridors

### Recent Accomplishments:

- Installed new LED lighting on Riverdale Drive.
- Installed sidewalks, street trees in terraces along Shawano Avenue and Riverdale Drive.
- Completed construction for Spencer's Crossing subdivision connection with Mills Center Park.
- Working with Focus on Energy in identifying small energy saving projects with grant support.
- Obtained a \$25,000 grant from Focus on Energy to be used in purchase of energy efficient boilers. Installed energy misers at 3 locations.
- Received the Tree City USA award for the 20th village.



## Prove safe community for residents, businesses, employees and visitors

- Ensure Transparency in Government Operations
- Ensure Services are Provided Efficiently and Effectively
- Improve and Utilize Innovative Processes

### Recent Accomplishments:

- Continued to publish in weekly electronic mailings many of the events approved by the village board during 2012. Expanded the listing from 400 to over 3,000 recipients.
- Held two extra recall elections in 2012 using the newly created ward districts from the 2010 census.
- Began meeting with local businesses to discuss their needs towards business retention.
- Utilized constant contact services to assist in notifying residents of relevant issues affecting the village.



## Create partnerships with stakeholders and other communities

- Economies of Scale with Local Government Partners
- Better Relationships with State Agencies

### Recent Accomplishments:

- Installed a new radio system in cooperation with Brown County and several other local municipalities.
- Continued partnering with Brown County, Suamico, and the Howard-Suamico School District on Safe Routes to School Plan.
- Worked with WisDOT on their continued reconstruction of US Hwy 41/Hwy 29.
- Worked on creation of the Packerland Rural Fire and Rescue District with neighboring Pulaski and Suamico.



## Long-Range Financial Planning

**Village of Howard**  
 5-Year Forecast Model  
 Combined General Fund, Debt Service Fund and Capital Project Funds  
 All Tax Levy Supported Funds  
 Years Beginning January 1, 2015-2019

*(In \$ Thousands)*

	Actual 2012	Projected 2013	Budget 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
<b>GENERAL FUND</b>								
<b>Revenues and transfers in</b>								
Property taxes levied	\$ 3,456	\$ 3,622	\$ 3,656	\$ 3,722	\$ 3,880	\$ 3,958	\$ 4,037	\$ 4,117
All other taxes	412	436	393	400	412	436	440	450
Intergovernmental	1,433	1,359	1,294	1,290	1,290	1,290	1,290	1,290
Licenses and permits	453	427	437	445	500	520	530	550
Fines and forfeits	207	209	236	240	240	245	250	260
Charges for service	147	166	166	169	169	169	170	171
Miscellaneous	469	480	488	498	500	510	520	530
Transfers in	-	-	-	-	-	-	-	-
<b>Total revenue and transfers</b>	<b>6,578</b>	<b>6,699</b>	<b>6,669</b>	<b>6,765</b>	<b>6,991</b>	<b>7,128</b>	<b>7,237</b>	<b>7,368</b>
<b>Expenditures and transfers out</b>								
General government	909	846	970	987	1,005	1,035	1,066	1,098
Public safety	2,596	2,613	2,821	2,871	2,957	3,046	3,138	3,232
Public works	2,499	2,774	2,508	2,553	2,630	2,709	2,790	2,873
Community development	361	422	371	378	385	396	408	420
Transfers out	-	733	50	-	-	-	-	-
<b>Total expenditures and transfers</b>	<b>6,365</b>	<b>6,655</b>	<b>6,669</b>	<b>6,789</b>	<b>6,977</b>	<b>7,186</b>	<b>7,402</b>	<b>7,624</b>
Net increase (decrease) in Fund Balance	213	44	-	(24)	14	(58)	(165)	(255)
<b>DEBT SERVICE FUND LEVY</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS FUND LEVY</b>	<b>929</b>	<b>964</b>	<b>1,010</b>	<b>980</b>	<b>1,000</b>	<b>1,000</b>	<b>990</b>	<b>1,060</b>
<b>TOTAL TAX LEVY</b>	<b>\$ 4,472</b>	<b>\$ 4,586</b>	<b>\$ 4,666</b>	<b>\$ 4,702</b>	<b>\$ 4,880</b>	<b>\$ 4,958</b>	<b>\$ 5,027</b>	<b>\$ 5,177</b>

*(In \$ Thousands)*

Total Assessed Value	\$ 1,415,033	\$ 1,463,169	\$ 1,494,412	\$ 1,524,300	\$ 1,554,786	\$ 1,585,882	\$ 1,633,458	\$ 1,698,797
Total Equalized Value w/ TID	\$ 1,341,435	\$ 1,353,370	\$ 1,410,033	\$ 1,466,434	\$ 1,525,092	\$ 1,593,721	\$ 1,657,470	\$ 1,723,768
Total Equalized Value w/out TID	\$ 1,282,191	\$ 1,274,276	\$ 1,322,089	\$ 1,358,490	\$ 1,439,148	\$ 1,487,777	\$ 1,531,526	\$ 1,577,824
Equalized Value of TIDs	\$ 59,244	\$ 79,094	\$ 87,944	\$ 107,944	\$ 85,944	\$ 105,944	\$ 125,944	\$ 145,944
Village Tax Rate - per \$1,000	\$3.31	\$3.33	\$3.33	\$3.33	\$3.33	\$3.35	\$3.33	\$3.33
Assessment ratio	105.5%	108.1%	106.0%	103.9%	101.9%	99.5%	98.6%	98.6%

## GENERAL TAX LEVY AND BILLING EXPLANATIONS

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

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

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

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

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

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

### **Note:**

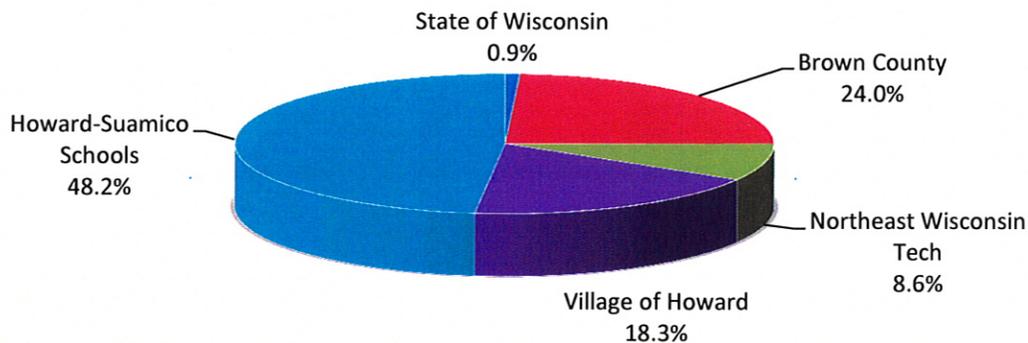
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital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

## VILLAGE OF HOWARD Property Tax Calculations

Taxing Jurisdiction	Dec. 2013 Tax Rates	Dec. 2012 Tax Rates	Change	Percentage Change
State of Wisconsin	\$ 0.160121	\$ 0.156971	\$ 0.003150	2.01%
Brown County	4.380031	4.392768	(0.012737)	-0.29%
Northeast Wisconsin Tech	1.566276	1.532456	0.033820	2.21%
Village of Howard	3.330146	3.330197	(0.000051)	0.00%
Howard-Suamico Schools	8.782563	8.795420	(0.012857)	-0.15%
Gross Tax Rate	18.219137	18.207812	0.011325	0.06%
State school credits	(1.336833)	(1.350608)	0.013775	-1.02%
Net Tax Rate	\$16.882304	\$16.857204	\$0.025100	0.15%

*Note: The effect of rounding may result in different calculated amounts.*

### Where Do Your Tax Dollars Go? Property Tax Bills Printed December 2013



Note: The 2013 tax rate represents the tax rate on the billings prepared in December 2013 and payable in January 2014. The related revenues are recorded in 2014.

**Property Tax Rates - Direct and Overlying Governments  
Last Ten Fiscal Years**

Fiscal Year / Tax Roll Year	Village of Howard		Howard-Suamico School District		Northeast Wisconsin Technical College District		Brown County		State of Wisconsin	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
2014/2013	\$3.33	18.3%	\$8.78	48.2%	\$1.57	8.6%	\$4.38	24.0%	\$0.16	0.9%
2013/2012	\$3.33	18.3%	\$8.80	48.3%	\$1.53	8.4%	\$4.39	24.1%	\$0.16	0.9%
2012/2011	\$3.31	17.7%	\$9.23	49.5%	\$1.54	8.3%	\$4.40	23.6%	\$0.16	0.9%
2011/2010	\$3.31	17.6%	\$9.08	48.4%	\$1.60	8.5%	\$4.62	24.6%	\$0.17	0.9%
2010/2009	\$3.31	18.1%	\$8.50	46.5%	\$1.52	8.3%	\$4.79	26.2%	\$0.17	1.0%
2009/2008	\$3.32	18.3%	\$8.50	46.9%	\$1.47	8.1%	\$4.66	25.7%	\$0.17	0.9%
2008/2007	\$3.67	19.1%	\$8.78	45.7%	\$1.61	8.4%	\$4.98	25.9%	\$0.19	1.0%
2007/2006	\$3.69	19.2%	\$8.73	46.0%	\$1.56	8.4%	\$4.82	25.3%	\$0.19	1.0%
2006/2005	\$3.69	19.5%	\$8.73	46.1%	\$1.52	8.0%	\$4.81	25.4%	\$0.20	1.0%
2005/2004	\$4.34	20.0%	\$9.89	45.7%	\$1.68	7.7%	\$5.54	25.6%	\$0.21	1.0%

**Note:** The rates stated above are per thousand dollars of assessed valuation. Rounding differences may occur from actual calculations. A property owners property tax bill issued in December of each year, will contain a tax rate for each overlying taxing jurisdiction listed above. The village of Howard tax rate and tax levy represent about 18% of the overall property tax bill.

## BUDGET SUMMARY FOR ALL FUND TYPES

Listed below are the resources and expenditures (expenses) of all Governmental and Proprietary funds within the Village's budget. An explanation as to the significant changes in these sources and expenditures is on the following three pages as well as a brief discussion about fund balances and net assets.

	Actual 2012	Budget or Estimated Actual 2013	Budget 2014
<b>Funding Sources</b>			
Taxes	\$ 5,681,187	\$6,119,582	\$6,361,800
Special assessments	81,704	71,545	314,800
Intergovernmental	1,566,039	1,509,031	1,553,742
Licenses and permits	715,889	689,628	512,380
Fines and forfeits	207,002	209,000	235,700
Charges for service (includes Enterprise funds)	8,686,185	8,823,364	9,799,800
Miscellaneous	1,267,411	734,180	673,040
Other financing sources	2,676,431	12,613,412	2,145,000
<b>Total Revenue and Other</b>			
Funding Sources	20,881,848	30,769,742	21,596,262
Beginning Fund Balances or Net Assets	66,507,426	68,501,591	78,572,464
<b>Total Available Resources</b>	<b>\$87,389,274</b>	<b>\$99,271,333</b>	<b>\$100,168,726</b>
<b>Expenditures, Expenses and Other Uses</b>			
General government	1,039,392	1,443,470	\$1,506,600
Public safety	2,596,244	2,613,000	2,820,500
Public works	2,498,714	2,774,300	2,507,900
Community development	360,866	421,600	371,100
Debt service	1,217,936	1,768,640	667,300
Capital outlay and development	2,002,560	1,436,700	11,536,210
Enterprise fund operating expenses	7,705,891	7,764,147	8,082,211
Other Uses	1,466,081	2,477,012	1,430,000
<b>Total Expenditures, Expenses</b>			
and Other Uses	18,887,684	20,698,869	28,921,821
Ending Fund Balances or Net Assets	68,501,590	78,572,464	71,246,904
<b>Total Fund Commitments and</b>			
Fund Balances	<b>\$87,389,274</b>	<b>\$99,271,333</b>	<b>\$100,168,726</b>

**Note:** This budget page is not a GAAP basis report since fund balances are included as resources and total fund commitments.

The 2012 data reported by the General Fund and Capital Project Funds are budget amounts while all other funds use estimated actual.

This page summarizes data found on pages 44, 99, 107, 119, 141, 148, 154 and 163.

## **Summary of Revenue and Expenditure Changes**

For the 2014 Budget Compared to the 2013 Budget

This page explains the changes in major revenues and expenditures, for all funds combined, from the 2014 budget as compared with the 2013 budget.

### **Revenues**

For 2014, combined revenue for all funds will increase by almost \$1.3 million (after excluding other financing sources). Following is a brief explanation of changes in revenues by major revenue source.

#### **Taxes**

Combined taxes from all funds are reporting an increase of \$224,200. The General Fund taxes increased by \$34,550, the Capital Project Funds are increasing by \$244,900 including combined TIDs increasing of \$128,100 and a decrease in TID #2 of \$55,300.

#### **Special Assessments**

Special assessments are expected to increase \$243,200 in the 2014 budget compared to the 2013 budget. The increase is a result of anticipated charges to developers for a new subdivision in 2014.

#### **Intergovernmental**

This revenue source is expected to increase by over \$41,900. The net change in this revenue item is primarily a result of decreased state transportation aids of \$66,400 and an increase of \$115,500 for bridge funds.

#### **Charges for Service**

The 2014 budget is anticipating an increase in this revenue source by \$976,400. The main reason for an anticipated increase is a water and sewer rates. Both utilities are undergoing rate studies that will establish new rates in early 2014.

#### **Miscellaneous**

Miscellaneous revenues are decreasing by \$61,100 which is a net amount of an increase of \$7,900 in General Fund with decreases in several other funds.

### **Expenditures**

Expenditures for 2014 are expected to increase by \$9.3 million (excluding Other Uses). The following brief explanation discusses the changes in major expenditures functions for 2014.

#### **General government**

This expenditure function is increasing by \$63,100 in 2014. The General Fund is increasing by \$123,400 for increased funding of employee incentive pay adjustments, increased cost of insurance and elections. The Special Revenue Fund is expected to increase by \$79,300 and Capital Projects Funds are anticipating decreases of \$139,600.

**Public safety**

An increase of \$207,500 is a result of adding one DEO position, one new full-time fire fighter/code enforcement position and increased cost of the contract with Brown County Sheriff to continue to provide police protection services.

**Public works**

Public works is expecting an increase of \$107,500 in 2013. The two main reasons for increases are the contract with Veolia for garbage and recycling and labor costs with the existing union contract for public works employees.

**Community development**

A decrease of \$50,500 is a result of eliminating a part-time code enforcement position that was moved to the fire department.

**Enterprise fund operating expenses**

These expenses are expected to increase by \$976,400 in 2014. The Water Utility expecting to pay \$110,400 more to the CBCWA for water purchases in 2014. The sewer utility is expecting to pay \$162,000 more to the GBMSD in 2014 for sewage treatment cost. The golf course will once again be operating the restaurant facilities which will help to increase the golf expenses by \$345,900. The additional \$358,100 increases are for various cost increases in all the enterprise funds.

**Debt service**

The expenditure for 2014 is expected to decrease by \$1.1 million as debt related to TID #2 was paid in full in 2013. New debt for TIDs #3 and #4 have been issued late in 2013 with new amortizations and payments to be made in 2014.

**Capital outlay**

This expenditure is expected to increase by \$10.1 million in 2014. The primary reason for this large increase is related to funding TID infrastructure improvements and property acquisition for TIDs #3 and #4.

**Fund balances**

The village board modified the fund balance policy for the General Fund in 2009. The policy states the fund balance will remain between 25%-40% of the previous year's actual expenditures. Actual results are still unknown for 2013 at time of printing, but the estimate is that the fund balance in the General Fund will remain within the policy limits.

Debt Service fund balance is expected to be eliminated in 2013 as final payments are made on tax supported debt and the 2014 budget is reporting debt payments within the affected funds.

Capital projects fund balance fluctuates from year to year. The village has adopted a policy to fund equipment needs and reconstruction projects through tax levy support, special assessments and other cash options. This policy results a steady tax levy for capital projects funds and fluctuating fund balance. In years with no major projects, fund balance increases; in years with major projects, fund balance decreases. There is no board policy on the amount of fund balance in Capital Projects.

**Net Assets**

The water and sewer utilities are required to have sufficient net assets to meet annual debt service requirements. Net assets should steadily increase as net income is realized each year. The net assets derived will be used to fund major reconstruction and new construction projects.

## **Net Assets (continued)**

The storm water utility was created January 1, 2005 to account for storm water activity separate from the General Fund. No policy has been created as to the amount of net assets to be held in the fund. The primary goal of this fund is to be able to fund operations and new capital improvements with cash on hand without borrowing.

The golf course's net assets is expected to remain unchanged each year as surplus funds from operations are transferred to other funds. In past years, the golf course transfers \$60,000 to one of the Capital Project Funds; in 2013 the amount was reduced to \$30,000 and in 2014 the transfer is eliminated. The golf course uses excess funds to fund course and building improvements.

**Village of Howard, Wisconsin**  
**Combining Budget Summary for All Fund Types**  
**Annual Budget Year Beginning January 1, 2014**

	Governmental Fund Types			Proprietary Funds	Combined Totals	
	General	Special Revenue	Debt Service	Capital Projects Enterprise		
<b>Revenues</b>						
Taxes	\$ 3,668,800	\$ 929,500	\$ -	\$ 1,763,500	\$ -	\$ 6,361,800
Special assessments	-	-	-	314,800	-	314,800
Intergovernmental	1,294,100	57,000	-	202,642	-	1,553,742
Licenses and permits	436,700	-	-	75,680	-	512,380
Fines and forfeits	235,700	-	-	-	-	235,700
Charges for services	165,700	-	-	-	9,634,100	9,799,800
Miscellaneous	488,300	119,540	-	19,500	45,700	673,040
<b>Total Revenue</b>	<b>6,289,300</b>	<b>1,106,040</b>	<b>-</b>	<b>2,376,122</b>	<b>9,679,800</b>	<b>19,451,262</b>
<b>Expenditures or Expenses</b>						
General government	969,800	293,500	-	243,300	-	1,506,600
Public safety	2,820,500	-	-	-	-	2,820,500
Public works	2,507,900	-	-	-	-	2,507,900
Community development	371,100	-	-	-	-	371,100
Debt service	-	-	-	600,000	67,300	667,300
Capital outlay	-	-	-	11,536,210	-	11,536,210
Operating Expenses	-	-	-	-	8,082,211	8,082,211
<b>Total Expenditures or Expenses</b>	<b>6,669,300</b>	<b>293,500</b>	<b>-</b>	<b>12,379,510</b>	<b>8,149,511</b>	<b>27,491,821</b>
<b>Excess of Revenues Over (Under)</b>						
Expenditures or Expenses	(380,000)	812,540	-	(10,003,388)	1,530,289	(8,040,560)
<b>Other Financing Sources (Uses)</b>						
Proceeds of debt issue	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Operating transfers in	380,000	-	-	1,050,000	-	1,430,000
Operating transfers out	(50,000)	(1,000,000)	-	-	(380,000)	(1,430,000)
Contributed Capital	-	-	-	-	715,000	715,000
<b>Total Other Financing Sources (Uses)</b>	<b>330,000</b>	<b>(1,000,000)</b>	<b>-</b>	<b>1,050,000</b>	<b>335,000</b>	<b>715,000</b>
<b>Excess of Revenues and Other Sources Over (Under) Ex- penditures and Other Uses</b>						
	(50,000)	(187,460)	-	(8,953,388)	1,865,289	(7,325,560)
Fund Balances - January 1 (Est.)	2,592,500	194,179	-	13,977,090	61,808,695	78,572,464
Fund Balances - December 31	\$ 2,542,500	\$ 6,719	\$ -	\$ 5,023,702	\$ 63,673,984	\$ 71,246,904

**Note:** Included in tax revenues above is \$1,683,200 of tax incremental revenues from TID's not included on page 35. The term "Fund Balance" is used above to describe both fund balances of governmental funds and net assets of enterprise funds.

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

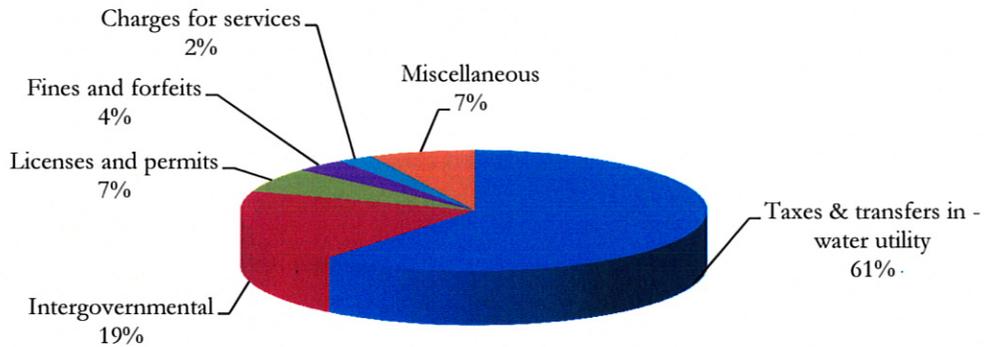
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
<b>Revenues</b>					
Taxes	\$ 3,436,449	\$ 3,463,297	\$ 3,508,737	\$ 3,634,250	\$ 3,668,800
Intergovernmental	1,761,915	1,691,840	1,433,354	1,359,200	1,294,100
Licenses and permits	337,860	384,467	452,961	426,700	436,700
Fines and forfeits	189,839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

**Note:** Transfers in (formerly Utility Taxes) represent payment in-lieu of taxes made by the Water Utility to the General Fund. Because of GASB pronouncements, this revenue is required to be reported as Transfers rather than tax revenue. On the following three pages, this item is included with taxes.

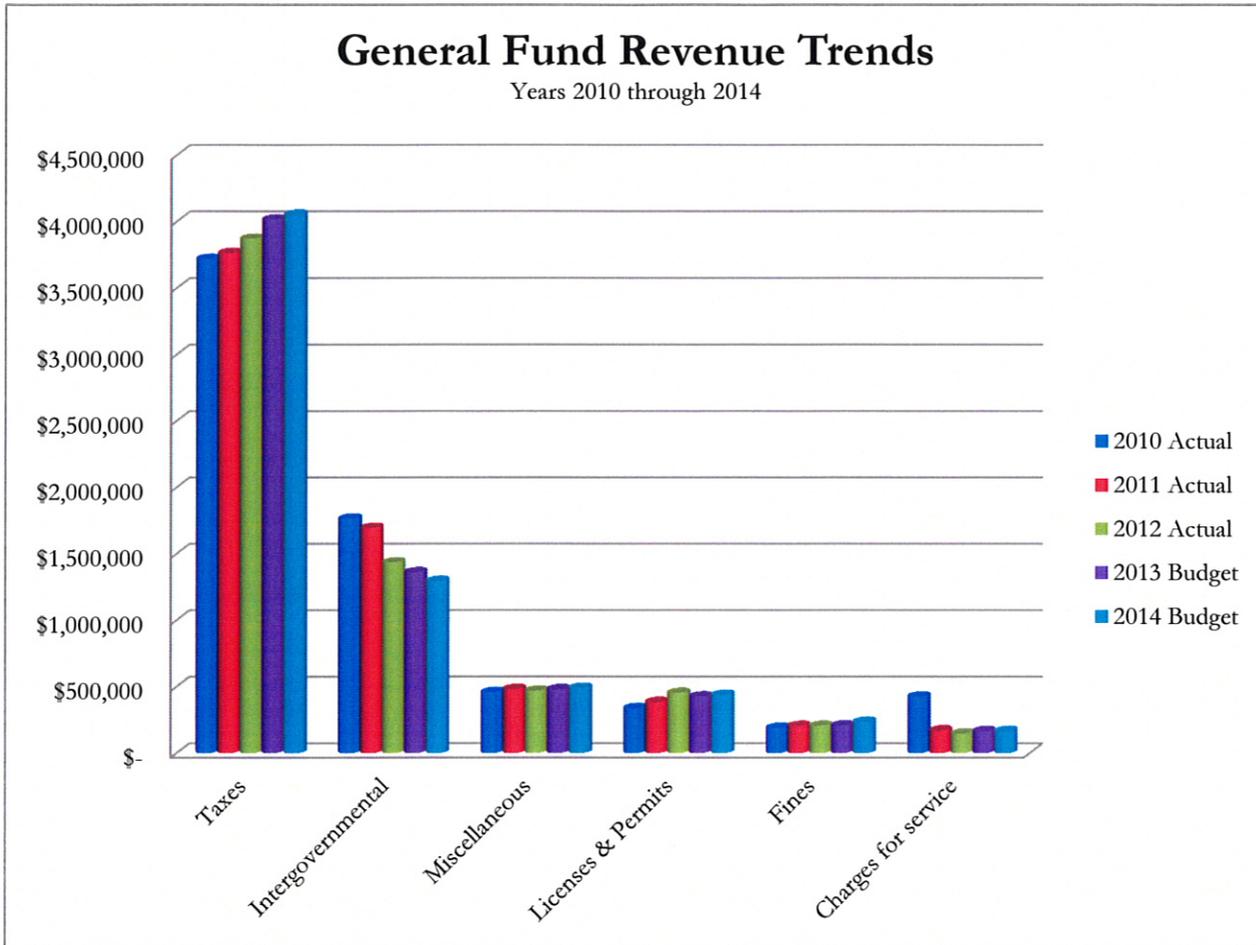
**VILLAGE OF HOWARD**  
**General Fund**  
**Budgeted Revenues Summary**  
**Years Ending December 31**

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

**Budget Revenue By Source**  
**Budget Year 2014**



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



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

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

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

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

## TAXES

### Historical Summary:

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
\$3,716,790	\$3,760,145	\$3,868,313	\$ 4,014,250	\$4,048,800
% Increase/Decrease	1.17%	2.88%	3.77%	0.86%

### Explanations and Assumptions of 2014 Tax Revenues Budget:

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

Line Item Detail:	2012 Actual	2013 Budget	2014 Budget
General Property Taxes	\$ 3,456,033	\$ 3,622,150	\$ 3,656,300
Managed Forest Crop Lands	68	10	10
Other Taxes	34,989	-	-
Municipal Utility Taxes (Transfers in)	359,576	380,000	380,000
Room Tax Revenue	10,229	10,500	10,500
Interest on delinquent taxes & other	7,418	1,590	1,990
Total Taxes	\$ 3,868,313	\$ 4,014,250	\$ 4,048,800

### 2014 Budget Analysis:

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

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

## INTERGOVERNMENTAL

### Historical Summary:

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

### Explanations and Assumptions of 2014 Intergovernmental Revenues Budget:

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

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

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

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

### 2014 Budget Analysis:

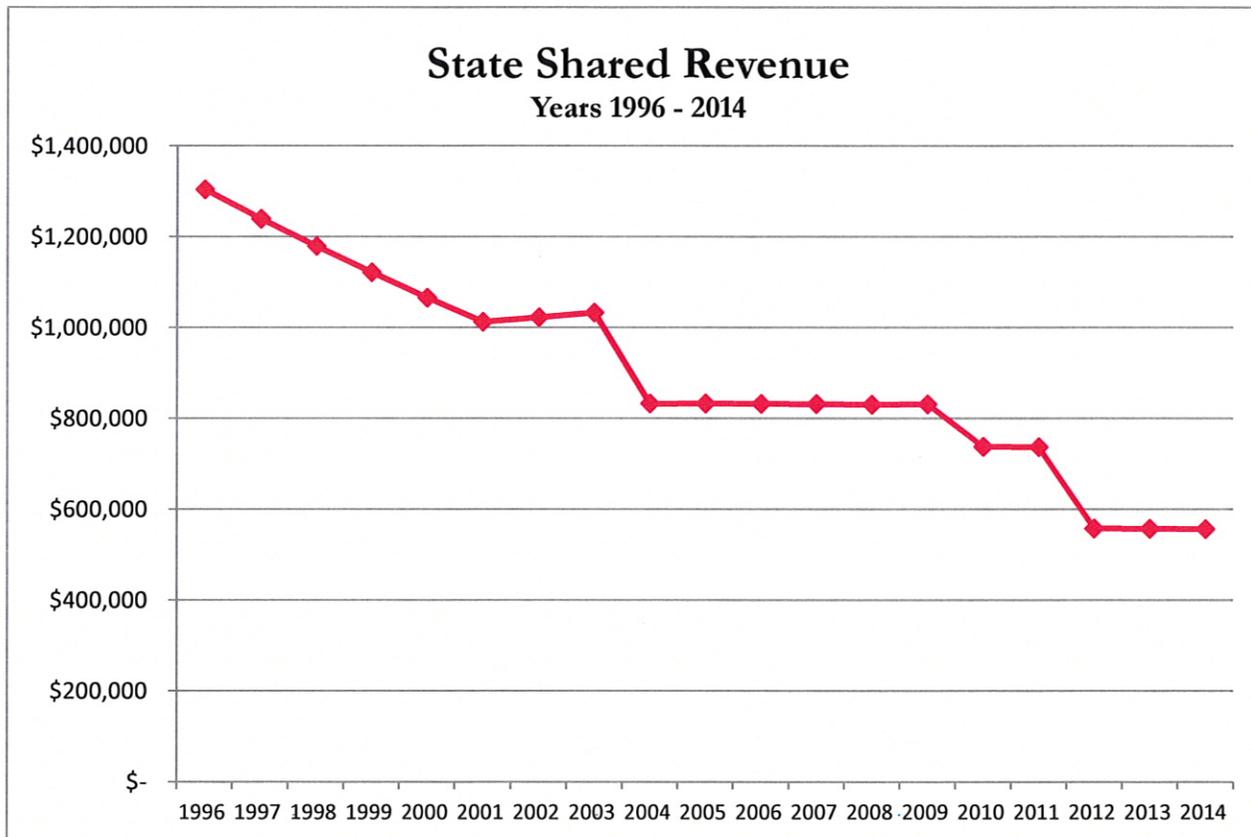
Based on the state's estimates, shared revenue is expected to decrease by \$800, state transportation aids will decrease by \$66,400 and state municipal service aid will increase by \$800. Increased fire insurance shared tax by \$900 based on historical trends.

## Intergovernmental Revenue Charts and Graphs

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

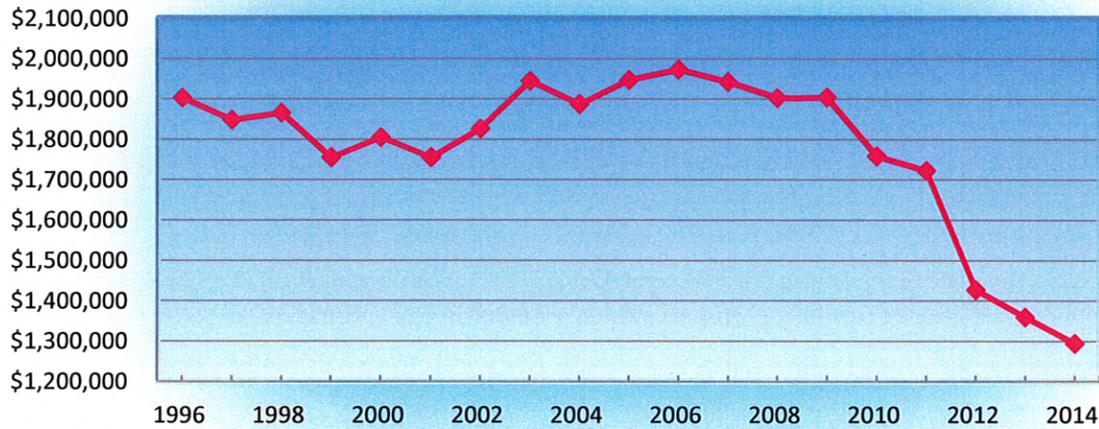
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2015 budget.

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



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

## Total Intergovernmental Revenue Years 1996 through 2014



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

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

## LICENSES AND PERMITS

### Historical Summary:

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

### Explanations and Assumptions of 2014 Licenses and Permit Budget:

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

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

### 2014 Budget Analysis:

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

## FINES AND FORFEITS

### Historical Summary:

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

### Explanations and Assumptions of 2014 Fines and Forfeits Budget:

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

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

### 2014 Budget Analysis:

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

## CHARGES FOR SERVICE

### Historical Summary:

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

### Explanations and Assumptions of 2014 Charges for Service Budget:

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

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

### 2014 Budget Analysis:

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

## MISCELLANEOUS REVENUES

Historical Summary:

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

### Explanations and Assumptions of 2014 Miscellaneous Revenues Budget:

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

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

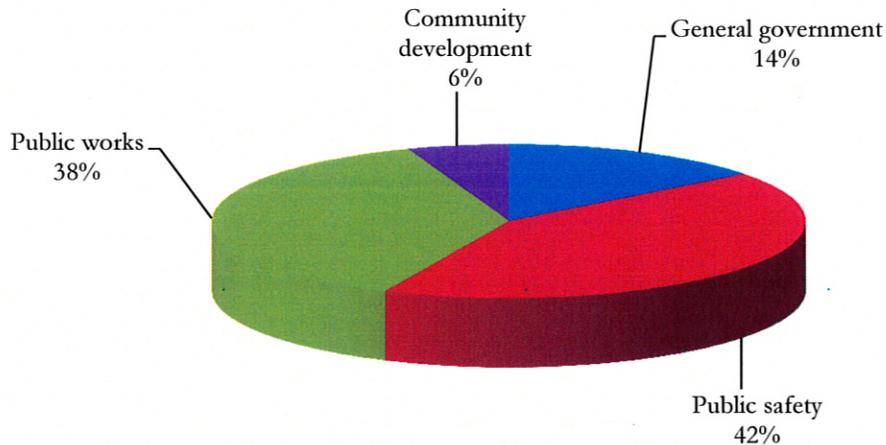
### 2014 Budget Analysis:

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

**VILLAGE OF HOWARD**  
**General Fund**  
**Expenditure Budget Summary by Function**

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

**Budget Expenditures By Function**  
**Budget Year 2014**



**GENERAL FUND  
EXPENDITURE BUDGET DETAIL BY FUNCTION**

**General Government**

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

**Public Safety**

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

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

**Public Works**

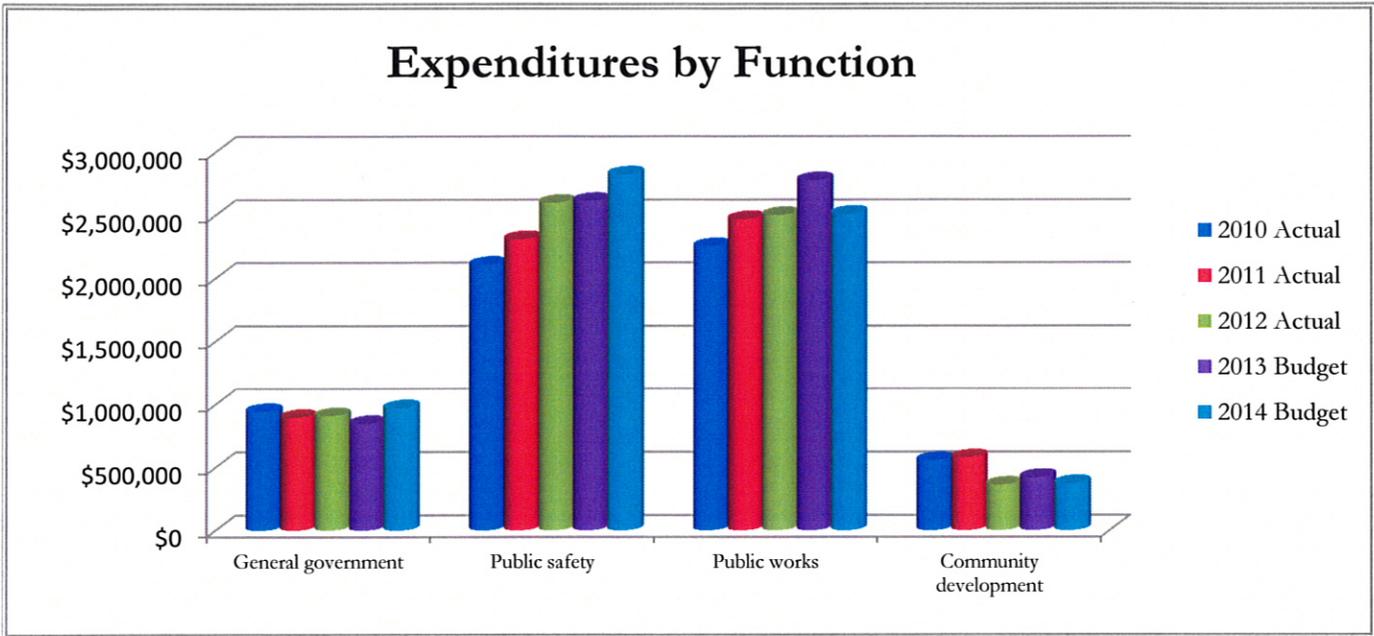
Description	2012 Actual	2013 Budget	2014 Budget	Percentage Change from 2013	2014 Percent of Total
Administration	\$62,147	\$72,000	\$72,900	1.25%	2.91%
Streets	746,243	775,000	760,000	-1.94%	30.30%
Mechanic	121,250	141,900	139,300	-1.83%	5.55%
Snow and ice removal	117,586	185,500	185,700	0.11%	7.40%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

**Community Development**

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

# GENERAL FUND - Expenditure Trends by Function

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



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

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

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

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

## GENERAL GOVERNMENT

### VILLAGE BOARD

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

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

**ACCOMPLISHMENTS**

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

2012 Positions Authorized	2013 Positions Authorized	2014 Positions Authorized
------------------------------	------------------------------	------------------------------

Village President	1	1	1
Village Trustees	8	8	8

*Note: Each Board Member serves on a part-time basis. Trustees are elected by wards; president is elected at large.*

*Each Trustee serves a two year term and the President a three year term. One-half of trustees are elected each April.*

**2014 BUDGET HIGHLIGHTS**

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

**Department Total Expenditures by Year:**

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

## GENERAL GOVERNMENT

### MUNICIPAL COURT AND VILLAGE ATTORNEY

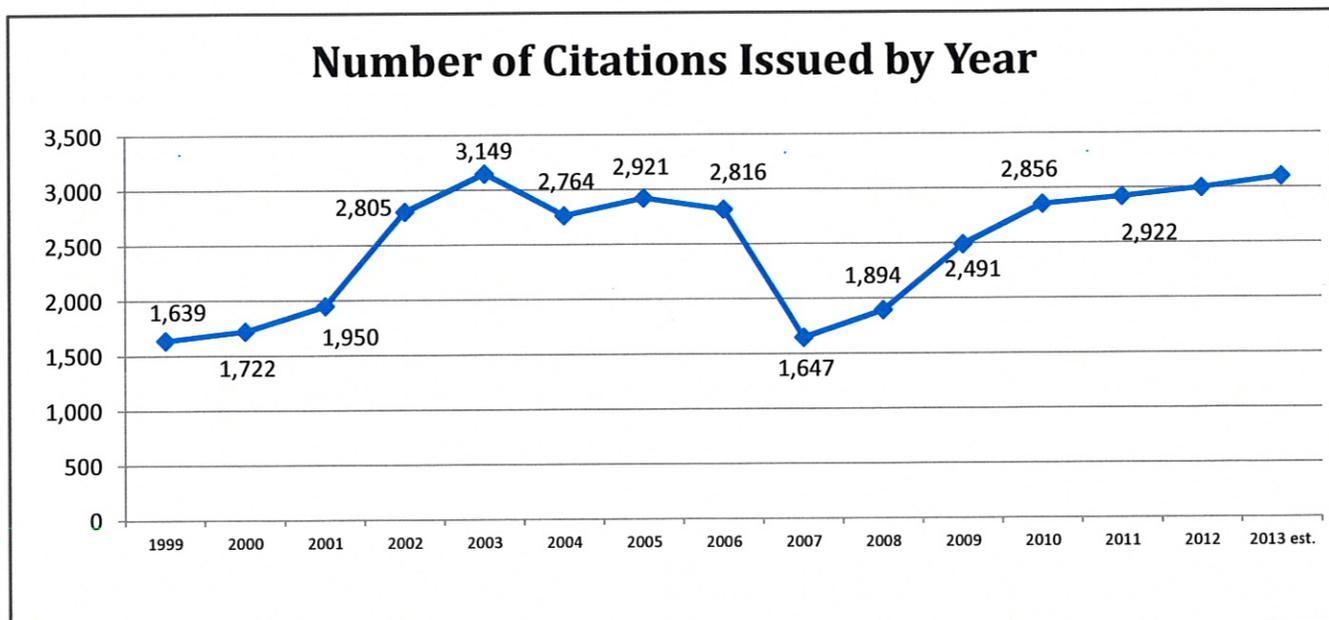
**MISSIONS**      *Municipal Court's* mission is to provide judgment in cases involving violation of Village ordinances.  
*Village Attorney's* mission is to provide legal advice to Village Board, Administrator and other Village officials as well as acting as prosecutor of violations of Village ordinances.

**GOALS**            *Municipal Court*  
 Hear all cases coming before court in a timely and professional manner.  
 Maintain records of ordinance violations, verdicts rendered and collection of fines.  
*Village Attorney*  
 Continue excellent working relationship with Village staff and board.

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

**PROGRAM MEASURES**

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



**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

Judge (Part-time Elected)	1	1	1
Court Clerk (FTE equivalent)	1	1	1

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

**2014 BUDGET HIGHLIGHTS**

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

**Department Total Expenditures by Year:**

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

# GENERAL GOVERNMENT

## ADMINISTRATOR

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

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

**ACCOMPLISHMENTS**

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

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

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

**PERSONNEL**

2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
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Administrator/Clerk	0.7	0.7	0.7
Asst. to Administrator/PIO	0.7	0.7	0.7

**2014 Administrator Budget Analysis:**

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

**Department Total Expenditures by Year:**

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

## GENERAL GOVERNMENT

### ELECTIONS

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

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

#### ACCOMPLISHMENTS

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

#### PROGRAM MEASURES

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

#### PROGRAM EXPENDITURES

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

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

**2014 BUDGET HIGHLIGHTS**

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

Department Total Expenditures by Year:

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

# GENERAL GOVERNMENT

## ADMINISTRATIVE SERVICES

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

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

### ACCOMPLISHMENTS

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

### PROGRAM MEASURES

Performance Measures	2007	2008	2009	2010	2011	2012	2013 thru Sep
Total Net Property Taxes Levied	\$22,707,702	\$22,684,361	\$24,928,799	\$25,736,124	\$25,736,124	\$26,141,328	\$26,641,105
Total Taxes Collected During the Year	\$22,692,084	\$22,680,708	\$24,924,296	\$25,731,926	\$25,731,926	\$26,106,078	\$26,633,767
Personal Property Taxes, included in levy	\$718,314	\$718,314	\$740,261	\$765,363	\$765,363	\$709,691	\$725,263
Percentage Collected	99.93%	99.98%	99.98%	99.98%	99.98%	99.87%	99.97%
Number of Personal Property Accounts	663	587	593	566	601	548	533
Number of Personal Property Uncollected	25	39	43	39	39	51	30
Amount of the Uncollected Accounts	\$15,618	\$3,653	\$4,503	\$4,198	\$4,198	\$35,250	\$7,338
Percent of Uncollected Total Net Property Tax Levies	0.07%	0.02%	0.02%	0.02%	0.02%	0.13%	0.03%
Percent of Uncollected Personal Property Accounts	3.77%	6.64%	7.25%	6.89%	6.49%	9.31%	5.63%
<b>Licenses Issued:</b>							
Liquor	52	54	61	52	52	58	56
Operators	191	233	176	220	220	250	154
Dog & cat	1,042	1,070	1,120	1,086	1,086	982	1,012
Weights and measures	30	31	33	33	33	34	38
Peddlers permits	15	5	23	8	8	30	8
Number of checks issued	2,996	3,235	3,235	2,982	2,982	2,756	2,008
<b>Number of customers assisted at front counter:</b>							
Water bill receipting	Information for prior years is not available.		4,990	7,555	6,962	7,118	5,746
Penalties received	Began customer count on June 1, 2009.		839	1,467	1,357	1,312	942
Recreation programs sign-up	Items reported in 2012 are for the months of January through August.		745	951	638	571	415
Building permit issues			526	899	611	636	488
Park rentals			161	252	203	208	169
All others			1,535	3,370	2,564	3,069	1,844
Total			8,796	14,494	12,335	12,914	9,604
Average number per day			59	58	49	51	50

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

**2014 Administrative Service Budget Analysis:**

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

**Department Total Expenditures by Year:**

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

## GENERAL GOVERNMENT

### ADMINISTRATION - ASSESSMENT OF PROPERTY

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

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

#### ACCOMPLISHMENTS

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

#### PROGRAM MEASURES

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

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

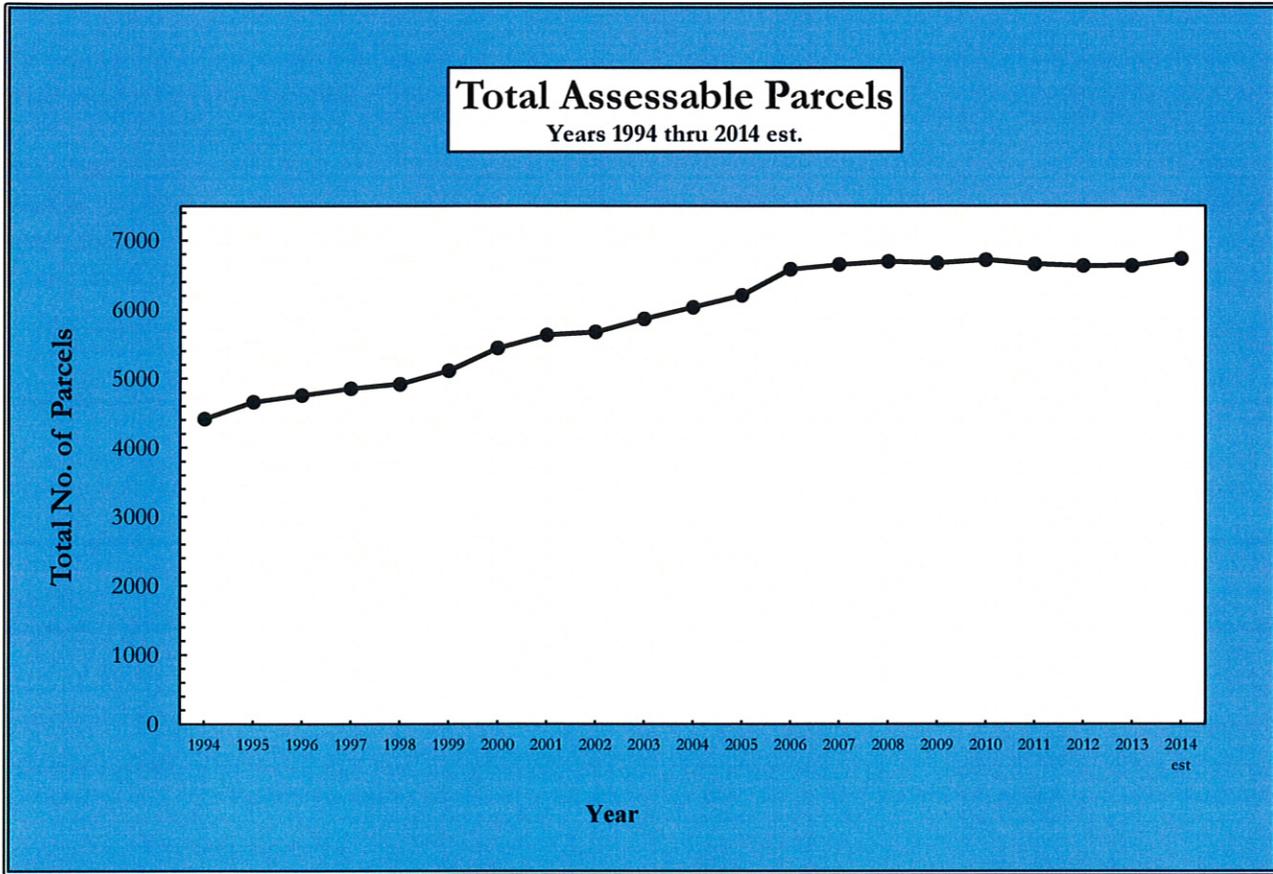
#### PROGRAM EXPENDITURES

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

**PERSONNEL** Contract with qualified professional for assessment services.

#### 2014 BUDGET HIGHLIGHTS

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



Department Total Expenditures by Year:

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

## GENERAL GOVERNMENT

### ADMINISTRATION - BUILDINGS AND PLANT

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

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

**ACCOMPLISHMENTS**

2013 Worked with Focus on Energy to install new lights and new boilers and receive grants for these projects.

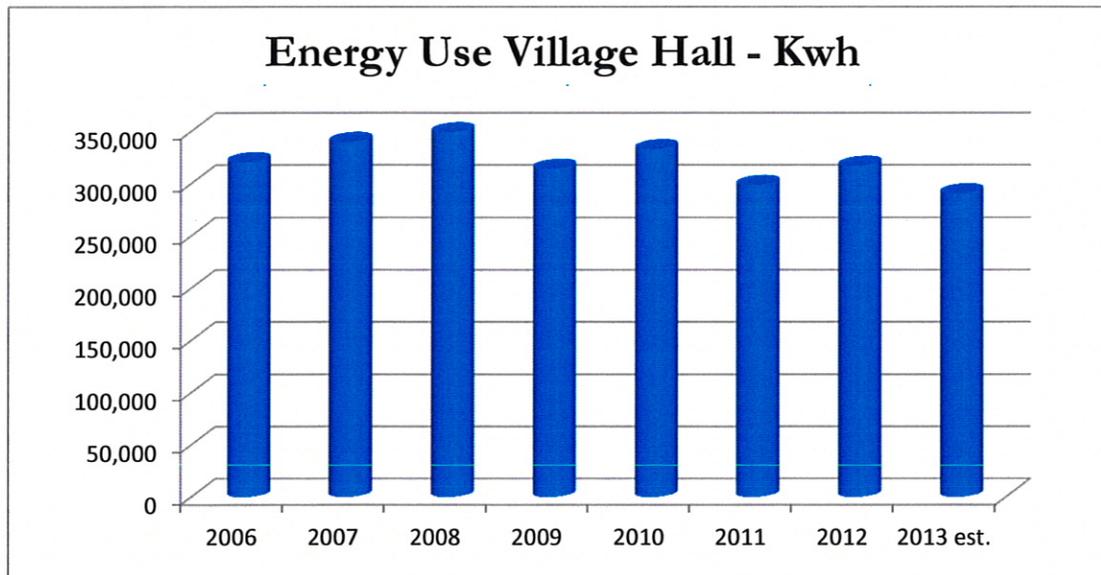
2012 Purchased two new energy misers for vending machines to reduce energy use. Working with a local vendor on designing boiler replacements; obtained a \$25,000 grand from Focus on Energy for this purchase.

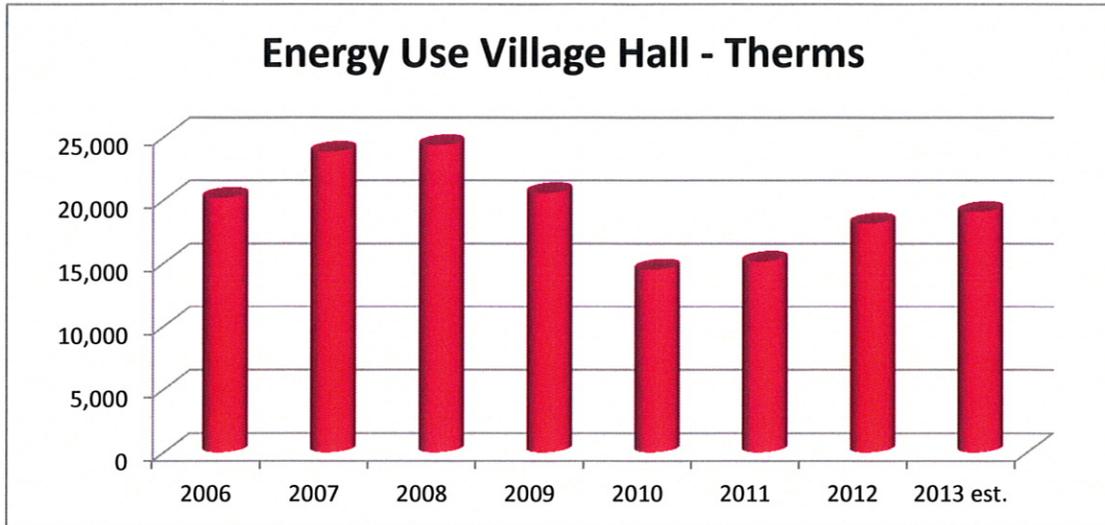
2006-2013 See data on energy use at bottom of this page and on following page.

**PROGRAM MEASURES**

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

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





**PROGRAM EXPENDITURES**

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

**Personnel:**

The village contracts for janitorial services and HVAC maintenance.

**2014 BUDGET HIGHLIGHTS**

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

**Department Total Expenditures by Year:**

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

## GENERAL GOVERNMENT

### ADMINISTRATION - BOARD OF APPEALS

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

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

#### ACCOMPLISHMENTS

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

#### PROGRAM EXPENDITURES

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

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

#### 2014 BUDGET HIGHLIGHTS

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

#### Department Total Expenditures by Year:

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

## GENERAL GOVERNMENT

### ADMINISTRATION - PROPERTY AND LIABILITY INSURANCE

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

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

#### ACCOMPLISHMENTS

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

#### PROGRAM EXPENDITURES

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

#### 2014 BUDGET HIGHLIGHTS

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

#### Department Total Expenditures by Year:

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

## GENERAL GOVERNMENT

### ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

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

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

**ACCOMPLISHMENTS**

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

**PROGRAM EXPENDITURES**

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

**2014 BUDGET HIGHLIGHTS**

No changes are being made to the 2014 budget document.

**Department Total Expenditures by Year:**

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

## PUBLIC SAFETY

### HEALTH AND HUMAN SERVICES

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

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

#### ACCOMPLISHMENTS

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

#### PROGRAM EXPENDITURES

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

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

#### 2014 BUDGET HIGHLIGHTS

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

#### Department Total Expenditures by Year:

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

## PUBLIC SAFETY

### POLICE

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

**GOALS**

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

### ACCOMPLISHMENTS

Year	Citations Issued	Warnings Issued	Defects	Totals
2013 thru 9/30	2,103	1,045	73	3,221
2012	3,207	1,542	114	4,863
2011	2,922	102	102	3,126
2010	2,856	1,551	98	4,505
2009	2,491	1,438	119	4,048
2008	1,894	817	159	2,870
2007	1,647	534	83	2,264
2006	2,816	716	123	3,655
2005	2,921	714	110	3,745
2004	2,764	902	159	3,825
2003	3,149	1,037	222	4,408
2002	2,805	1,041	295	4,141
2001	1,950	1,501	493	3,944
2000	1,722	1,068	373	3,163

### PROGRAM EXPENDITURES

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

**Police Department - Continued**

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

**PERSONNEL**  
Part-time crossing guards

2012	2013	2014
10	10	10

**2014 BUDGET HIGHLIGHTS**

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

**Department Total Expenditures by Year:**

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

## PUBLIC SAFETY

### FIRE DEPARTMENT

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

**GOALS**

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

#### ACCOMPLISHMENTS

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

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

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

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

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

**2014 Fire Dept. Budget Analysis:**

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

**Department Total Expenditures by Year:**

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

## PUBLIC SAFETY

### RESCUE SERVICES

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

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

#### ACCOMPLISHMENTS

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

*n/a = not available*

#### PROGRAM EXPENDITURES

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

#### PERSONNEL

Contract with County Rescue

#### 2013 Rescue Budget Analysis:

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

#### Department Total Expenditures by Year:

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

## PUBLIC WORKS

### ADMINISTRATION

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

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

#### ACCOMPLISHMENTS

2013 Updated the capital equipment replacement plan. With the assistance of our insurance carrier, began several training programs designed to reduce workplace accidents.

2012 Developed a new capital equipment replacement plan.

2011 Began implementation of cross connection program. Completed a traffic sign replacement program for all signs within the village.

#### PROGRAM EXPENDITURES

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

#### PERSONNEL

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

#### 2014 BUDGET HIGHLIGHTS

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

#### Department Total Expenditures by Year:

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

## PUBLIC WORKS

### STREETS AND STREET LIGHTS

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

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

**ACCOMPLISHMENTS**

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

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

**PROGRAM EXPENDITURES**

**Street Department:**

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

**Street Lighting:**

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

**PERSONNEL**

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

**2014 BUDGET HIGHLIGHTS**

**Street Operations:**

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

**Street Lights:**

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

**Street Dept. Summary (excludes lighting)**

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

## PUBLIC WORKS

### MECHANIC

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

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

**ACCOMPLISHMENTS**

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

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

**Department Total Expenditures by Year:**

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

## PUBLIC WORKS

### SNOW AND ICE REMOVAL

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

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

#### ACCOMPLISHMENTS

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

EVALUATION OF RESULTS				
	2010	2011	2012	2013 estimates
Number of Street Miles	106	106	106	106
Tons of salt purchased	750	1,099	834	1,399
Number of Snow Events	15	18	15	15
Average Cost Per Mile of Street Per Event	\$94.33	\$78.61	\$73.95	\$116.67
Average Cost Per Snow Fall	\$8,469.93	\$8,332.83	\$7,839.07	\$12,366.67

#### PROGRAM EXPENDITURES

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

#### PERSONNEL

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

#### 2014 BUDGET HIGHLIGHTS

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

#### Department Total Expenditures by Year:

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

## PUBLIC WORKS

### BUILDING OPERATIONS

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

**GOALS**

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

**ACCOMPLISHMENTS**

2013

2012 Installed security fencing and made roughing improvements.

2011 Continued daily maintenance through contracted services.

**PROGRAM EXPENDITURES**

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

**PERSONNEL** The village contracts for janitorial services.

**2014 BUDGET HIGHLIGHTS**

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

**Department Total Expenditures by Year:**

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

## PUBLIC WORKS

### SANITATION

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

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

#### ACCOMPLISHMENTS

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

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

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

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

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

**Department Total Expenditures by Year:**

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

## PUBLIC WORKS

### RECYCLING

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

**GOALS**

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

**ACCOMPLISHMENTS**

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

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

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

## PUBLIC WORKS

### PARK MAINTENANCE

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

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

#### ACCOMPLISHMENTS

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

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

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

**2014 BUDGET HIGHLIGHTS**

Increased wages and benefits by \$

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

## COMMUNITY DEVELOPMENT

### PLANNING AND DEVELOPMENT

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

**GOALS**

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

**ACCOMPLISHMENTS**

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

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

	<b>2012 Positions Authorized</b>	<b>2013 Positions Authorized</b>	<b>2014 Positions Authorized</b>
--	--------------------------------------	--------------------------------------	--------------------------------------

Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7	7	7
Intern	0	0	0.25

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

**2014 Community Development Budget Analysis:**

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

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

## COMMUNITY DEVELOPMENT

### LEISURE SERVICES

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

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

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

Promote activities for all ages.

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

#### ACCOMPLISHMENTS

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

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

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

**PROGRAM EXPENDITURES**

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

**PERSONNEL**

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

**2013 Leisure Services Budget Analysis:**

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

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

## COMMUNITY DEVELOPMENT

### CODE ADMINISTRATION

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

**GOALS**

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

#### ACCOMPLISHMENTS

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

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

**PROGRAM EXPENDITURES**

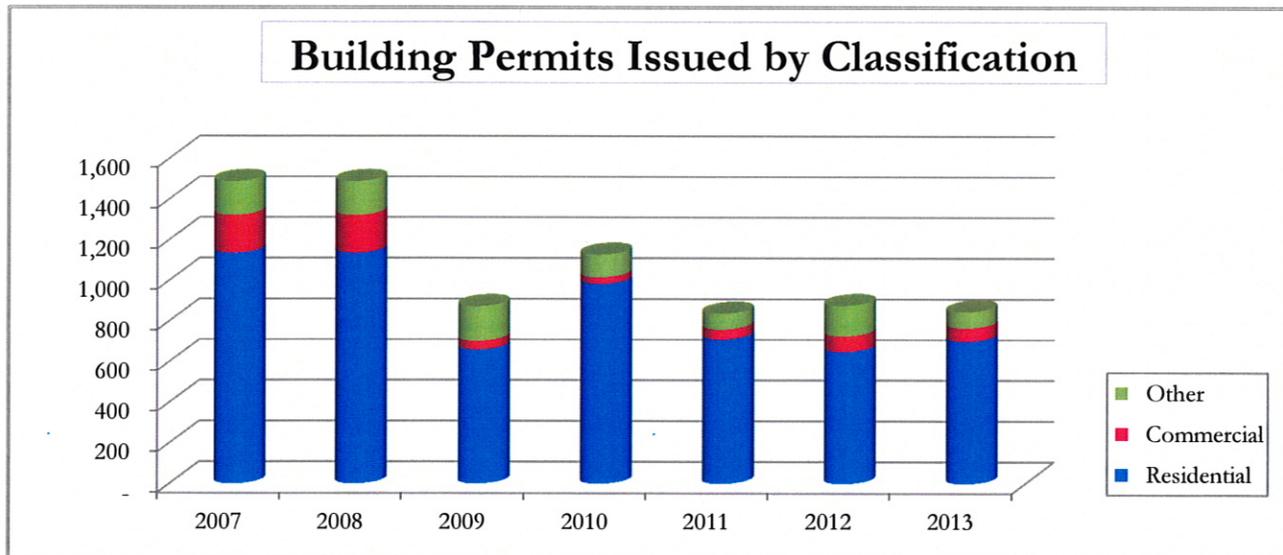
	2012 Actual	2013 Budget	2014 Budget	2014 Percentage
Contracted Services		\$ -	\$ -	0.00%
Telephone	1,435	2,500	2,500	2.53%
Repairs and fuel for vehicles	2,166	2,000	2,000	2.02%
Workshops & conferences	1,376	1,800	1,800	1.82%
Dues & subscriptions	-	100	100	0.10%
Supplies	542	4,500	4,500	4.55%
Employee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

**PERSONNEL**

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

**2014 Code Administration Budget Analysis:**

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



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

**SPECIAL REVENUE FUNDS**  
**Combined Budget for All Special Revenue Funds**  
Annual Budget/Actual For Years Beginning January 1

	2012 Actual	2013 Estimated Actual	2014 Budget
Revenues			
Taxes	\$963,571	\$984,810	\$929,500
Shared Taxes State	48,567	62,722	57,000
Special assessments	1,979	-	-
Miscellaneous:			
Investment income	4,543	2,650	500
Sales of property	-	-	-
Other revenue	104,723	106,530	119,040
Total Revenue	<u>1,123,383</u>	<u>1,156,712</u>	<u>1,106,040</u>
Expenditures			
General government-administration	30,273	19,150	23,500
General government-loans made	-	195,000	270,000
Capital outlay	169,456	-	-
Total Expenditures	<u>199,729</u>	<u>214,150</u>	<u>293,500</u>
Excess of Revenues Over (Under) Expenditures	923,654	942,562	812,540
Other Financing Uses			
Operating transfers out	<u>(1,046,505)</u>	<u>(1,344,095)</u>	<u>(1,000,000)</u>
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	(122,851)	(401,533)	(187,460)
Fund Balance - Jan. 1	<u>718,562</u>	<u>595,712</u>	<u>194,179</u>
Fund Balance - Dec. 31	<u>\$595,711</u>	<u>\$194,179</u>	<u>\$6,719</u>

**SPECIAL REVENUE FUNDS**  
**Budget Summary for Revolving Loan Fund**

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The Revolving Loan Fund accounts for community development block grants obtained from federal funds that are passed through the state and the subsequent disbursement and collection of funds loaned to individual businesses from grant proceeds. The village is allowed to retain \$750,000 of the original grant funds subsequently collected as loan proceeds. The village is also allowed to make loans from the funds collected and keep all interest and principal payments received from these loans.

The cash and investments held in the Revolving Loan Fund can only be used for future loans that meet the criteria of the program. No fund transfers can be made to the General Fund or other funds within the village.

	2012 Actual	2013 Estimated Actual	2014 Budget
Revenue			
Miscellaneous - Loan Repayments	\$101,147	\$94,016	\$106,540
Miscellaneous - Investment income	1,929	2,000	500
	<hr/>		
Total Revenue	103,076	96,016	107,040
	<hr/>		
Expenditures			
General and administrative expenses	23,692	19,000	23,000
Loans Advanced	0	195,000	270,000
	<hr/>		
Total Expenditures	23,692	214,000	293,000
	<hr/>		
Excess Revenue Over Expenditures	79,384	(117,984)	(185,960)
	<hr/>		
Fund Balance - January 1	228,186	307,572	189,588
	<hr/>		
Fund Balance - December 31	\$307,572	\$189,588	\$3,628
	<hr/>		

The village currently has six outstanding notes receivable. Loan repayments represent principal and interest payments received from the loans outstanding.

Loans advanced represents new loans to qualified businesses. The 2014 budget amount allocates all available funds as loans made even though there are no current prospects for loans in 2014.

## SPECIAL REVENUE FUNDS (Continued)

The following is a listing of the current outstanding loans the village is now collecting

	Expected Payoff Date	Est. Balance 12/31/2013	Monthly Payment
Mau & Associates (Engineering)	10/16/16	\$ 41,508	\$ 1,298
Zepnick Solutions	04/16/18	135,139	2,835
HiTech Solutions, LLC	08/01/19	78,530	1,255
Integrity Engineering	03/01/16	16,183	613
Goffard Properties LLC	06/01/26	189,842	1,519
VanderVest Harley-Davidson	07/31/28	195,000	*
Totals		\$ 656,202	\$ 7,520

\* VanderVest loan has annual payments of \$16,303 beginning in 2014.

Upon receipt of monthly payments, the village places funds into an interest bearing account. The village board must approve all qualified loan applicants. Applicants must meet certain criteria in order to qualify for this loan program. Criteria include (but is not limited to) the following:

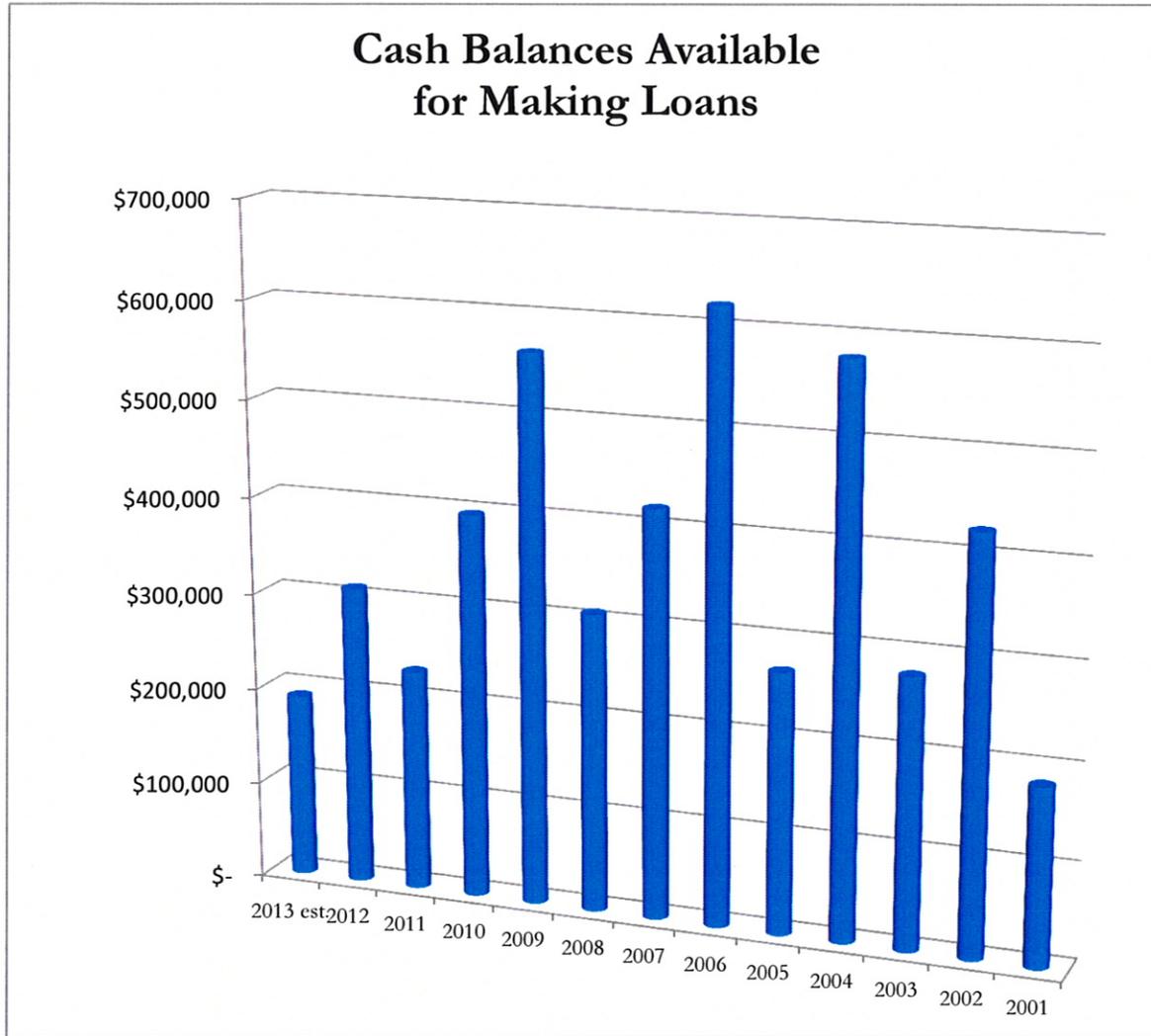
1. For each \$20,000 of loan, business will create and hire one new job with at least 50% of the applicants being low to moderate income.
2. After maximizing other financing sources, no other options are available to the business.
3. Provide the Village with projected financial data and continue to submit regular financial reports.

This program offers attractive interest rates to qualified businesses. Loans have been made at attractive interest rates ranging from 2% to 4%.

<b>Personnel Allocated to this department:</b>	2009	2010	2011
Community Development Director	0.10	0.10	0.10

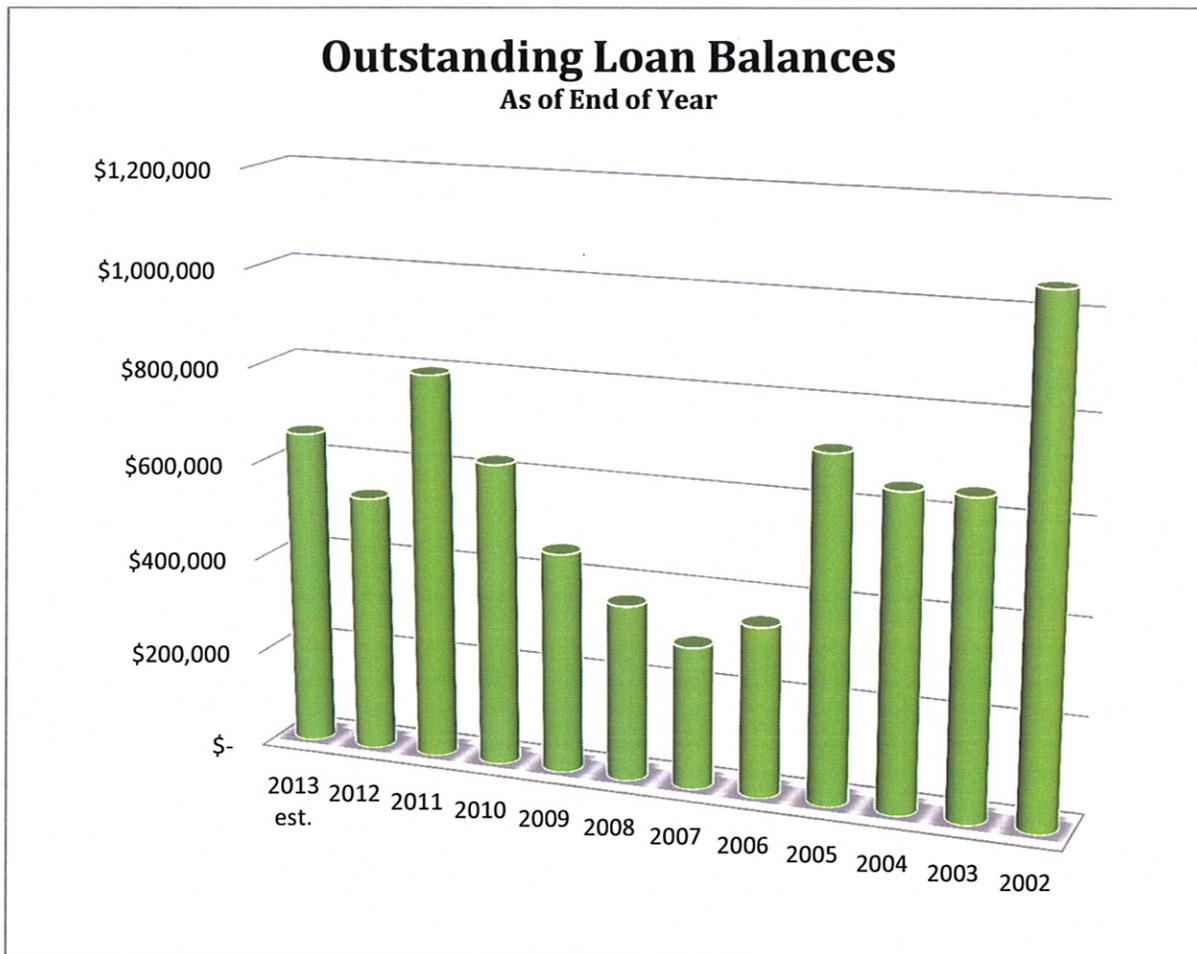
Village staff has been included in discussions with other area municipalities about the possibility of consolidating all revolving loan programs into one regional loan fund. The regional fund would include all municipalities and counties in the Green Bay Metropolitan Area. No formal agreements have been reached; however, the new regional fund could be created in 2014 and the village could decide to participate in this new organization, in which case, all of the outstanding loans and cash balances would be transferred to the new organization.

Revolving Loan Fund (continued)



**Note:** With each budget prepared, an assumption is made that all available cash will be loaned to qualifying businesses. The 2013 estimated assumes no new loans prior to year end but also assumes all scheduled payments on existing loans are made in a timely manner.

Revolving Loan Fund (continued)



**Note:** Since 1990, the village has made approximately 24 loans under this program and experienced two loans that were uncollectible; one loan was in 2005 with an outstanding balance of \$317,400 and the other was written off in 2012 for approximately \$188,000.

**SPECIAL REVENUE FUNDS**  
**Tax Incremental District No. 2 - Business Park**  
Annual Budget/Actual for Years Beginning January 1

	2012 Actual	2013 Estimated Actual	2014 Budget
<b>Revenues</b>			
Taxes	\$963,571	\$984,810	\$929,500
Shared Taxes State	48,567	62,722	57,000
Special assessments	1,979	-	-
Miscellaneous:			
Investment income	2,614	650	-
Sales of property	-	-	-
Other revenue	3,576	12,514	12,500
<b>Total Revenue</b>	<b>1,020,307</b>	<b>1,060,696</b>	<b>999,000</b>
<b>Expenditures</b>			
General administration	6,581	150	500
Capital outlay	169,456	-	-
<b>Total Expenditures</b>	<b>176,037</b>	<b>150</b>	<b>500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>844,270</b>	<b>1,060,546</b>	<b>998,500</b>
<b>Other Financing Uses</b>			
Transfers out-Debt Service	(1,046,505)	(1,024,095)	-
Transfers to TIF #4	-	(320,000)	(1,000,000)
<b>Total Other Financing Uses</b>	<b>(1,046,505)</b>	<b>(1,344,095)</b>	<b>(1,000,000)</b>
<b>Excess of Revenues &amp; Other Sources over Expenditures &amp; Other Uses</b>	<b>(202,235)</b>	<b>(283,549)</b>	<b>(1,500)</b>
<b>Fund Balance - January 1</b>	<b>490,376</b>	<b>288,140</b>	<b>4,591</b>
<b>Fund Balance - December 31</b>	<b>\$288,140</b>	<b>\$4,591</b>	<b>\$3,091</b>

The following page summarizes the historical costs incurred on the TIF, the interest costs on the debt, the accumulation of these two costs, the TIF revenue and accumulation of revenue. Once the accumulated revenue equals the accumulated costs, then generally a TIF life is completed. The TIF was amended in 2009 to allow for the TIF to remain open to transfer funds into TIF 4 to assist with costs associated with TIF 4; TIF 2 will operate through 2015, then close.

**TIF #2 Schedule of Accumulated Costs and Revenue**

<b>Year</b>	<b>Actual Costs</b>	<b>Scheduled Interest Payments</b>	<b>Tax Allocated TIF #4</b>	<b>Total Costs To Be Recovered</b>	<b>Actual/Projected Revenue</b>	<b>Accumulated Revenue</b>	<b>Amount Remaining to be Collected</b>
1992	\$ 87,179	\$ -		\$ 87,179	\$ 42,851	\$ 42,851	\$ 44,328
1993	2,928,573	187,021		3,202,773	96,520	139,371	3,063,402
1994	51,624	172,635		3,427,032	71,262	210,633	3,216,399
1995	622,995	172,635		4,222,662	954,658	1,165,291	3,057,371
1996	2,329,859	172,635		6,725,156	1,210,931	2,376,222	4,348,934
1997	792,355	251,556		7,769,067	1,192,932	3,569,154	4,199,913
1998	4,865,046	254,815		12,888,928	1,600,832	5,169,986	7,718,942
1999	3,049,270	676,680		16,614,878	1,541,685	6,711,671	9,903,207
2000	9,488	511,941		17,136,307	1,887,252	8,598,923	8,537,384
2001	68,150	488,166		17,692,623	1,450,521	10,049,444	7,643,179
2002	5,461,576	414,894		23,569,093	1,562,847	11,612,291	11,956,802
2003	824	502,424		24,072,341	1,714,089	13,326,380	10,745,961
2004	-	434,587		24,506,928	1,664,652	14,991,032	9,515,896
2005	-	336,264		24,843,192	1,538,015	16,529,047	8,314,145
2006	-	303,143		25,146,335	1,574,896	18,103,943	7,042,392
2007	140,500	274,046		25,560,881	3,457,415	21,561,358	3,999,523
2008	138,692	212,963		25,912,536	1,533,142	23,094,500	2,818,036
2009	13,156	187,180	\$ 1,300,000	27,412,872	1,542,464	24,636,964	2,775,908
2010	139,839	111,260	600,000	28,263,971	1,506,622	26,143,586	2,120,385
2011	3,266	87,770	-	28,355,007	1,097,000	27,240,586	1,114,421
2012	176,037	56,505	-	28,587,549	1,020,307	28,260,893	326,656
2013	150	19,095	320,000	28,926,794	1,057,500	29,318,393	(391,599)
2014	150	-	1,000,000	29,926,944	1,062,000	30,380,393	(453,449)
2015	5,000	-	1,014,000	30,945,944	1,062,000	31,442,393	(496,449)
	<u>\$20,702,392</u>	<u>\$5,828,215</u>	<u>\$4,234,000</u>				

## Debt Service Fund Summary

The village repaid all existing debt in 2013. The only remaining general obligation debt is held in the water utility fund. There is a Fire Capital Outlay debt outstanding of \$153,537 as of 12/31/13 that is being repaid through a capital fund and not included in the information below. The village will issue new debt in December 2013 relating to TIDs #3 and #4 but such debt has not been issued yet and is not included in this fund.

### **1. General Obligation Debt TID #3, #4 and #7 Dated 2013**

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. **This debt was paid off in 2013.**

### **2. State Trust Fund Loan Dated 2010**

This debt was issued to purchase 78 acres of land in the western most part of the village. **The loan was called and paid off in 2013.**

Typically, all debt (except fire department 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 a AA bond rating from Standard & Poor's in 2004. The village has maintained this AA rating since. The village obtained a formal bond rating review in 2011 and again in 2013 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)**

	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Revenues & Other Sources:					
Property Taxes	\$ -	\$ 80,000	\$ 87,000	\$ -	\$ -
Special Assessments	-	-	-	-	-
Miscellaneous - Rents	51	9,750	9,750	-	-
TIF 2 Transfers In	731,260	827,770	1,046,505	1,024,095	-
Transfer in from Gen'l Fnd	-	-	-	669,017	-
<b>Total Revenues</b>	<b>731,311</b>	<b>917,520</b>	<b>1,143,255</b>	<b>1,693,112</b>	<b>-</b>
Expenditures & Other Uses:					
Principal Retirement	620,000	811,896	1,056,477	1,649,983	-
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	111,260	112,671	86,825	46,507	-
<b>Total Expenditures</b>	<b>731,260</b>	<b>924,567</b>	<b>1,143,302</b>	<b>1,696,490</b>	<b>-</b>
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	51	(7,047)	(47)	(3,378)	-
Fund Balance - January 1	10,421	10,472	3,425	3,378	-
Fund Balance - December 31	\$10,472	\$3,425	\$3,378	\$0	\$0

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

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-three years. Wisconsin state statutes allow for municipalities to issue debt not to exceed 5% of their equalized value. Since 1992, the village has issued only one non-TID debt issue (2010 State Trust Loan for land purchase) and has not exceeded 35% of the allowed borrowing limit.

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 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 allowed 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 2014 equalized valuation will not be determined by the state until August 15, 2014.) The following is a comparison of the legal debt margin for the village for the past two years:

	2012	2013
Equalized Valuation of All Property, Jan. 1	\$1,353,369,900	\$1,410,056,600
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	<u>\$67,668,495</u>	<u>\$70,502,830</u>
<u>Existing Debt Compared to Legal Debt Limit:</u>		
G.O. Bonds and Notes paid by taxes, Dec. 31	\$3,154,983	\$1,300,000
G.O. Bonds Paid by proprietary funds, Dec. 31	-	
Less: Amount Available in Debt Service Fund	<u>3,378</u>	<u>0</u> (A)
Net Outstanding General Obligation Debt	<u>\$3,154,983</u>	<u>\$1,300,000</u>
Legal Margin for New Debt	<u>\$64,513,512</u>	<u>\$69,202,830</u>

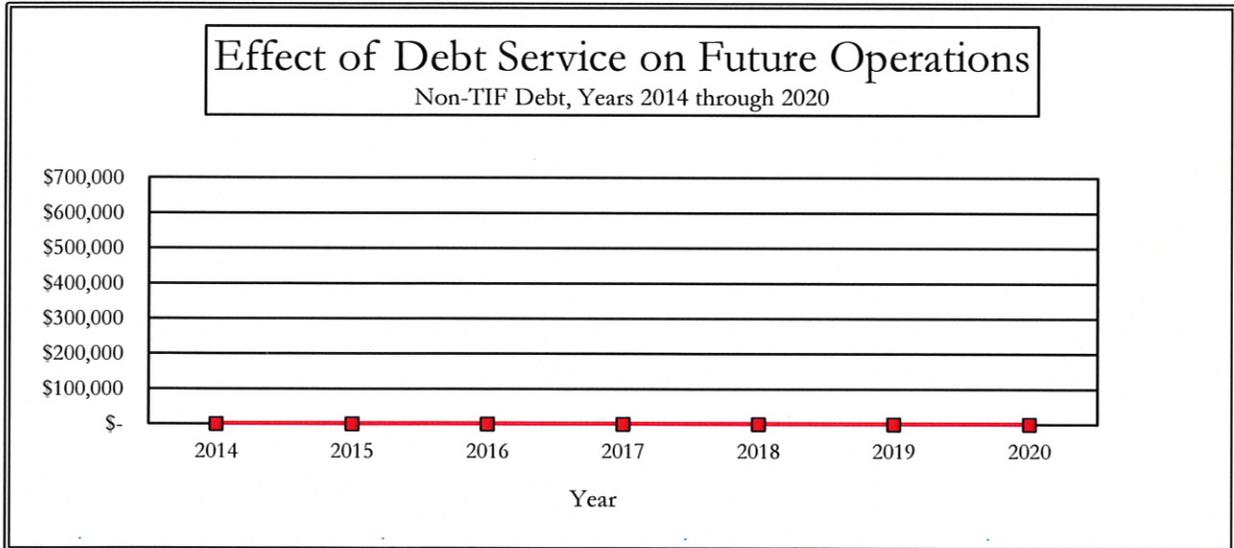
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2013.*

**VILLAGE OF HOWARD**  
**DEBT SERVICE FUNDS (Excluding Proprietary Funds)**

**EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS**

Debt Issue	Principal Payment	Interest Payment	Total Payment
<b>2014</b>			
State Trust Loan Issued 2010 (debt was called in 2013)	\$ -	\$ -	\$ -
TIF 2 Refinancing Debt Issued 2004	-	-	-
<b>Total 2014 Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The graph below reflects no future payments on debt as all tax related general obligation debt was be paid off in 2013.



**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	
2014	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	-	-	-	-	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-
2020	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	-

The 2014 budget shows no outstanding debt as all debt was repaid in 2013. Please note that there is general obligation debt held as a liability in the water utility. There is \$153,537 of debt held in the Fire Capital Outlay fund to pay for radios purchased in 2013. The village has issued debt in December 2013 for TID #3 and #4. The debt payments in 2014 will be reflected within the TID affected.

## 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 2014-2017, 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.

<b>FUND</b>	
Developer Projects	\$ -
Capital Improvements	740,000
Capital Outlay	<u>270,000</u>
Total Budget	<b>\$1,010,000</b>

<b>DEPARTMENT</b>	
General Administration	\$ 20,000
Park	-
Engineering	740,000
Police	25,000
Fire	117,000
Public Works	<u>108,000</u>
Total Budget	<b>\$1,010,000</b>

*The Capital Projects section of the budget does not include any enterprise fund capital items.*

## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The village utilizes capital projects funds to record financial transactions pertaining to the projects listed below. Also included in the narrative below is the future budget impact of each project.

There are eight categories of Capital Project Funds: (1) TID 3, (2) TID 4, (3) TID 5, (4) TID 6, (5) TID 7, (6) Park Impact Fee, (7) Capital Outlay (with 5 funds contained within this category) and (8) Capital Improvement and Developer Projects. Each of these funds are explained below.

### **Tax Incremental District No. 3**

This fund accounts for expenditures related to the Village Center project and the Woodfield Development project. Project costs include infrastructure (roads, utilities, street lighting, etc.) and equipment costs needed for the district. Anticipated revenues for this district include developer fees and tax incremental revenues.

Due to the recent down turn in the U.S. economy, there are no projects reflected in the 2013 budget for this district.

### **Tax Incremental District No. 4**

This fund accounts for redevelopment of properties in the US Hwy 41/29 corridor. The Village is expecting to incur cost associated with land acquisition in 2013 and road improvements in 2014. This district will be receiving tax increment allocations from TIF 2 beginning in 2009 through a TIF 2 amendment. The transferred funds will not be enough to cover the cost of land acquisition so funds will be borrowed to finance the acquisitions.

### **Tax Incremental District No. 5**

This fund accounts for redevelopment of properties mainly in the Velp Avenue corridor near the US Hwy 41 intersection. The 2013 budget reflects TIF incentive payments to one developer in 2013 with another developer receiving payments in 2014.

### **Tax Incremental District No. 6**

This fund accounts for future development located near US Hwy 41 and Lineville Road intersection. Developer incentives and infrastructure costs are the anticipated future TIF costs for this project. There are no specific projects identified in the 2013 budget for this district but a developer incentive will be made in 2013.

### **Tax Incremental District No. 7**

This TIF was created in 2012 with plans for future development beginning in 2014. In 2013, the TIF may acquire property to hold for future development.

## Park Impact Fee Development

This fund accounts for the fees collected from the impact fee ordinance passed by the Village Board in October, 1995 (amended in 1998, 2001, 2004, 2006 and 2008) and other revenue such as grants and donations. Expenditures for new park land, equipment and related facilities will be accounted for in this fund. All of the future outlays are outlined in the public facilities needs assessment report done as part of the impact fee ordinance process.

Below is a more detailed explanation of projects included in the Park Impact Fee Development Fund for 2013 and beyond.

### 1. AKZO Nobel Sports Complex

The Village purchased this property in 1996. The Park Impact Fee Fund paid for the land acquisition and all park improvements. Future improvements to this park include trail development and constructing a new soccer concession building (discussed below).

Cost of future development:	\$	273,000	
Operating Budget Impact (approx.):	\$	20,000	per year, maintenance
Department:		Park	

### 2. Clear Brooke Circle Neighborhood Park

This project is accounting for the cost to purchase a lot in an existing subdivision to create a neighborhood park.

Cost of future development:	\$	50,000	
Operating Budget Impact (approx.):	\$	-	annual maintenance
Department:		Park	

### 3. Baker's Creek trail

This project will account for the construction of a trail along Baker's Creek. The project will cover an extensive area of property ranging from Cardinal Lane all the way to AKZO Nobel Sports Complex.

Cost of future development:	\$	60,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

## Capital Outlay

These funds account for the purchase of new village assets needed in various departments. Revenues are derived from the general taxes, equipment sales, grants and fund transfers. Operating budget impact represents the tax levy for each fund which is determined based on an average annual replacement cost. This average annual replacement cost was calculated by each department and based on the average funding needed to replace existing equipment.

### 1. General Government Outlay

This fund accounts for purchases of equipment and related accessories for the general government offices of the village.

Cost over next 6 years:	\$ 134,500	
Operating Budget Impact (approx.):	\$ 20,000	<b>Tax levy support in 2014</b>
Department:	Administration	

### 2. Police Outlay

This fund accounts for purchases of equipment (mainly vehicles) for the police department of the village.

Cost over next 6 years:	\$ 237,500	
Operating Budget Impact (approx.):	\$ 25,000	<b>Tax levy support in 2014</b>
Department:	Police	

### 3. Fire Department Outlay

This fund accounts for equipment purchases for the fire department of the village.

Cost over next 6 years:	\$ 1,300,320	
Operating Budget Impact (approx.):	\$ 117,000	<b>Tax levy support in 2014</b>
Department:	Fire	

### 4. Engineering Outlay

This fund accounts for equipment purchases for the engineering department of the village.

Cost over next 6 years:	\$ 30,500	
Operating Budget Impact (approx.):	\$ -	<b>No cost to tax levy.</b>
Department:	Engineering	

### 5. Public Works Outlay

This fund accounts for equipment purchases and replacement for the all public works departments except Engineering.

Cost over next 6 years:	\$ 866,000	
Operating Budget Impact (approx.):	\$ 108,000	<b>Tax levy support in 2014</b>
Department:	Public Works	

The capital outlay items listed above and on previous page should serve to reduce expenditures by increasing overall productivity within village operations. These purchases are likely to see a positive impact on future budgets as repairs and maintenance costs should decrease.

A listing by department of all the equipment needs over the next seven years is included on the following pages, titled Department Capital Outlay Funds.

## Capital Improvements

This fund accounts for the replacement of existing and construction of new streets, sidewalks and construction of new municipal buildings and structures. The source of revenue for the expenditures is primarily tax revenues and special assessments.

### 1. Street Resurfacing

This is an annual project to replace various village streets surface. Road surfaces are replaced leaving the underlying base course intact.

Cost:	\$ 660,000	
Operating Budget Impact (approx.):	\$ 660,000	<b>Tax levy support in 2014</b>
Department:	Engineering	

### 2. Sidewalks

This project will account for the cost of installation of sidewalks along Rockwell Road as part of the Safe Routes to Schools grant program. Village funding and tax levy support is only about 28% of the project cost.

Cost:	\$ 244,000	
Operating Budget Impact (approx.):	\$ 44,000	<b>Tax levy support in 2014</b>
Department:	Engineering	

### 3. Velp Avenue bury power lines

This project accounts for the cost associated with burying power lines along the existing Velp Avenue between Memorial Drive and Riverview Drive.

Cost:	\$ 350,000	
Operating Budget Impact (approx.):	\$ 36,000	<b>Tax levy support in 2014</b>
Department:	Engineering	

### 4. County FF project

This project accounts for the village's share of the county project to reconstruct a portion of County FF.

Cost:	\$ 267,000	
Operating Budget Impact (approx.):	\$ -	<b>Tax levy support in 2014</b>
Department:	Engineering	

Capital Improvement projects numbered as #1 and #4 above will assist in lowering cost in future budgets for patching and crack sealing; such costs are deemed minimal and can not be quantified (i.e., less cold patch needed on streets, less repair work on vehicles caused by potholes, etc.).

Those items listed above that show no operating budget impact or an amount less than the project costs are utilizing existing Fund Balances in Capital Projects to pay for the project and estimates show no additional costs will be needed in future budgets on these projects for at least 10 years.

For financial statement reporting purposes, some of the Capital Project Funds are grouped together. All major funds are reported separately in the financial statements. There are two primary funds in the financial report that combine more than one fund

### **Capital Improvement Projects**

This fund is comprised of the following funds listed below:

Capital Improvements - includes all projects listed

Capital Outlay - includes all outlay groups except the park & recreation outlay

### **Fund Balance**

The fund balances within the various Capital Project Funds will vary from year to year. Because the village is paying cash for all Capital Projects, the fund balance will fluctuate annually. In some years, the fund balance will increase as funds are

For 2013, the overall fund balance in Capital Projects is expected to decrease as projects are using some of the existing fund balance to pay for the cost of the projects.

### **How It All Fits Together**

The following pages contain more financial information related to the detailed explanations above. The following page is a combining statement reporting next year's summary budget for all Capital Project Funds. The three year combined Capital Project Fund is another combined statement used for comparative purposes.

The pages titled Park Impact Fee Fund, Capital Outlay Funds by Department and Schedule of Capital Improvement Projects by Year include financial information for projects explained in the previous narrative pages. All of the financial information on these reports agree with the amounts reported in the preceding narratives.

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**CAPITAL PROJECTS FUNDS**  
**Combining Budget Summary for Capital Projects Funds**  
Annual Budget Year Beginning January 1, 2014

	TID No. 3	TID No. 4	TID No. 5	TID No. 6	TID No. 7	Park Impact Fee
<b>Revenue</b>						
Taxes	\$ 309,400	\$ 348,200	\$ 19,400	\$ 69,700	\$ 6,800	\$ -
Intgvt Taxes-Cnty Bridge Fd	-	-	-	-	-	-
Special assess. & developer	-	-	-	-	-	-
Intergovernmental	8,300	14,400	1,800	2,900	1,200	-
Impact fees	-	-	-	-	-	49,000
Miscellaneous:						
Interest on investments	-	2,000	-	-	-	-
Loan repayments	-	-	-	-	-	-
Sales of property	-	-	-	-	-	-
Donations	-	-	-	-	-	5,000
<b>Total Revenue</b>	<b>317,700</b>	<b>364,600</b>	<b>21,200</b>	<b>72,600</b>	<b>8,000</b>	<b>54,000</b>
<b>Expenditures</b>						
General administration	500	3,000	500	500	5,000	500
Debt Service	290,000	307,000	-	-	3,000	-
Capital outlay	3,662,500	5,698,000	-	24,100	-	274,000
<b>Total Expenditures</b>	<b>3,953,000</b>	<b>6,008,000</b>	<b>500</b>	<b>24,600</b>	<b>8,000</b>	<b>274,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,635,300)</b>	<b>(5,643,400)</b>	<b>20,700</b>	<b>48,000</b>	<b>-</b>	<b>(220,500)</b>
<b>Other Financing Sources</b>						
Operating trnfrs in (out)	-	1,000,000	-	-	-	-
Proceeds from bonds	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Total other financing</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>						
Exp. & Other Uses	(3,635,300)	(4,643,400)	20,700	48,000	-	(220,500)
<b>Fund Balance - Jan. 1</b>	<b>3,843,492</b>	<b>7,241,333</b>	<b>(51,251)</b>	<b>(36,566)</b>	<b>(332,854)</b>	<b>343,292</b>
<b>Fund Balance - Dec. 31</b>	<b>\$ 208,192</b>	<b>\$ 2,597,933</b>	<b>\$ (30,551)</b>	<b>\$ 11,434</b>	<b>\$ (332,854)</b>	<b>\$ 122,792</b>

Note 1: Taxes above derived from any of the village's TIF's are not included in the tax levy found on page 35.

**CAPITAL PROJECTS FUNDS**  
**Combining Budget Summary for Capital Projects Funds**  
Annual Budget Year Beginning January 1, 2014

Capital Improvement & Developer	Capital Outlay				Totals
	General Gov't	Public Safety		Public Works	
		Police	Fire		
\$ 740,000	\$ 20,000	\$ 25,000	\$ 117,000	\$ 108,000	\$ 1,763,500
-	-	-	-	-	-
314,800	-	-	-	-	314,800
265,000	56,725	-	-	-	350,325
26,680	-	-	-	-	75,680
-	-	-	-	-	2,000
9,000	-	-	-	-	9,000
-	-	-	-	-	-
-	-	-	-	-	5,000
<hr/>					
1,355,480	76,725	25,000	117,000	108,000	2,520,305
233,300	-	-	-	-	243,300
-	-	-	-	-	600,000
885,000	20,000	43,000	764,110	200,500	11,571,210
1,118,300	20,000	43,000	764,110	200,500	12,414,510
<hr/>					
237,180	56,725	(18,000)	(647,110)	(92,500)	(9,894,205)
<hr/>					
50,000	-	-	-	-	1,050,000
-	-	-	-	-	-
-	-	-	-	-	-
50,000	-	-	-	-	1,050,000
<hr/>					
287,180	56,725	(18,000)	(647,110)	(92,500)	(8,844,205)
508,951	82,065	49,500	630,005	185,997	12,463,964
<hr/>					
\$ 796,131	\$ 138,790	\$ 31,500	\$ (17,105)	\$ 93,497	\$ 3,619,759

**CAPITAL PROJECTS FUNDS**  
**Combined Budget Summary for All Capital Project Funds**  
Last Three Years Actual or Budget Amounts

	2012 Actual	2013 Budget	2014 Budget
<b>Revenues</b>			
Taxes	\$ 1,121,879	\$ 1,500,522	\$ 1,763,500
Special assessments	79,725	71,545	314,800
Intergovernmental	84,118	87,109	202,642
Licenses, permits and fees	262,928	262,928	75,680
Charges for service	97,341	-	-
Miscellaneous	549,665	12,500	19,500
<b>Total Revenue</b>	<b>2,195,656</b>	<b>1,934,604</b>	<b>2,376,122</b>
<b>Expenditures</b>			
General administration	99,791	382,970	243,300
Debt service	1,783	1,850	600,000
Capital outlay	1,833,104	1,436,700	11,536,210
<b>Total Expenditures</b>	<b>1,934,678</b>	<b>1,821,520</b>	<b>12,379,510</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>260,978</b>	<b>113,084</b>	<b>(10,003,388)</b>
<b>Other Financing Sources (Uses)</b>			
Operating transfers in (out), net	78,813	100,000	1,050,000
Proceeds from bond/notes	191,133	9,375,000	-
Bond issuance cost	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>269,946</b>	<b>9,475,000</b>	<b>1,050,000</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>530,924</b>	<b>9,588,084</b>	<b>(8,953,388)</b>
<b>Fund Balance - January 1</b>	<b>3,858,082</b>	<b>4,389,006</b>	<b>13,977,090</b>
<b>Fund Balance - December 31</b>	<b>\$ 4,389,006</b>	<b>\$ 13,977,090</b>	<b>\$ 5,023,702</b>

Note: This page summarizes the actual results for 2010, the budget for 2011 and 2012. Because budget amounts are used for 2011, the Fund Balances for 2011 and 2012 will not agree with the Fund Balances reported on the preceding page and the following pages, as estimated actual amounts are used on these pages.

**Tax Incremental Financing District No. 3**  
**(Village Center & Woodfield Development Projects)**

The village of Howard took action to create Tax Incremental Financing District No. 3 (TIF 3) on January 6, 2006. This TIF was created to assist in the development of a downtown or village center area. This TIF has a 20 year life.

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Revenue</b>				
Tax revenue	\$ 185,367	\$313,400	\$313,484	\$309,400
Shared taxes state	4,032	6,300	6,424	8,300
Interest income	-	-	300	7,000
Other income-loan repayments	8,860	17,721	58,500	51,320
<b>Total Revenue</b>	<b>198,259</b>	<b>337,421</b>	<b>378,708</b>	<b>376,020</b>
<b>Expenditures</b>				
General administration	8,599	3,000	245	500
Capital Outlay				
Infrastructure	-	-	-	1,625,000
Land acquisition	-	-	-	2,000,000
Loans issued	175,000	200,000	-	-
TIF incentive payment	-	-	36,912	37,500
Debt Service: Principal				200,000
Debt Service: Interest	529	1,500	-	90,000
<b>Total Expenditures</b>	<b>184,128</b>	<b>204,500</b>	<b>37,157</b>	<b>3,953,000</b>
<b>Excess Expenditures over Revenue</b>	<b>14,131</b>	<b>132,921</b>	<b>341,551</b>	<b>(3,576,980)</b>
<b>Other Financial Resources</b>				
Proceeds from bond issuance	-	3,701,000	3,701,000	-
Bond issuance costs	-	-	(76,000)	-
<b>Total Other Financial Resources</b>	<b>-</b>	<b>3,701,000</b>	<b>3,625,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>14,131</b>	<b>3,833,921</b>	<b>3,966,551</b>	<b>(3,576,980)</b>
<b>Fund Balance, January 1</b>	<b>(137,190)</b>	<b>(123,059)</b>	<b>(123,059)</b>	<b>3,843,492</b>
<b>Fund Balance, December 31</b>	<b>(\$123,059)</b>	<b>\$3,710,862</b>	<b>\$3,843,492</b>	<b>\$266,512</b>

### Tax Incremental Financing District No. 3 (TIF or TID # 3)

This TID was created in January 2006 to assist with a development in the area near the Cardinal Lane and Riverview Drive intersection for property to become known as the Village Center or downtown area.

The village center project has been slow to develop since creating the TID. The major developments within the TID have been two multi-storied apartment buildings, Walgreens, Kwik Trip, Associated Bank, Dermatology Associates and several other businesses along the Cardinal Lane and Riverview Drive roadways. The village center portion of this TID remains undeveloped.

#### The following projects are anticipated in 2014:

Installing new roadway	\$ 580,000
Land acquisition	2,000,000
Water	210,000
Sanitary Sewer	135,000
Storm Sewer	540,000
Sidewalks	160,000
Total	<u>\$3,625,000</u>



**Tax Incremental Financing District No. 4**  
**(An Area Adjacent to US Hwy 41/29 Intersection)**

The village of Howard took action to create Tax Incremental Financing District No. 4 (TIF #4) on June 11, 2007. This TIF was created to include an area of redevelopment near the US Highway 41/29 corridor. This TIF is a 27 year TIF with blighted/rehabilitation areas within the district.

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Revenue</b>				
Tax revenue	\$ 6,090	\$ 188,900	\$ 188,926	\$ 348,200
Shared taxes state	31,281	25,000	26,082	14,400
Miscellaneous - interest income	10,245	-	7,000	2,000
<b>Total Revenue</b>	<b>47,616</b>	<b>213,900</b>	<b>222,008</b>	<b>364,600</b>
<b>Expenditures</b>				
General administration	66,850	3,000	17,850	3,000
<b>Capital Outlay</b>				
TIF incentive payments	-	151,120	139,866	150,000
Property acquisition	-	3,000,000	-	4,000,000
Infrastructure	-	-	91,438	1,238,000
Debt Service: Principal	-	-	-	140,000
Debt Service: Interest	-	-	-	167,000
<b>Total Expenditures</b>	<b>66,850</b>	<b>3,154,120</b>	<b>249,154</b>	<b>5,698,000</b>
<b>Excess Expenditures over Revenue</b>	<b>(19,234)</b>	<b>(2,940,220)</b>	<b>(27,146)</b>	<b>(5,333,400)</b>
<b>Other Financial Resources (Uses)</b>				
Proceeds from bond issuance	-	5,674,000	5,674,000	-
Transfers in from TIF #2	-	385,500	320,000	1,000,000
Bond issuance costs	-	-	(117,000)	-
<b>Total Other Financial Resources</b>	<b>-</b>	<b>6,059,500</b>	<b>5,877,000</b>	<b>1,000,000</b>
<b>Net Change in Fund Balance</b>	<b>(19,234)</b>	<b>3,119,280</b>	<b>5,849,854</b>	<b>(4,333,400)</b>
<b>Fund Balance, January 1</b>	<b>1,410,713</b>	<b>1,391,479</b>	<b>1,391,479</b>	<b>7,241,333</b>
<b>Fund Balance, December 31</b>	<b>\$ 1,391,479</b>	<b>\$ 4,510,759</b>	<b>\$ 7,241,333</b>	<b>\$ 2,907,933</b>

**Note:** TIF 2 was successfully amended in 2009 to allow for sharing of revenues with TIF 4 beginning in 2009; see item Transfers from TIF #2 above. No transfer was made in 2012.

## Tax Incremental Financing District No. 4 (TIF or TID # 4)

This TID was created in June 2007 to assist with a development in the area near the US Highway 41 and Wisconsin Highway 29 intersection (see photo below). The area would require redevelopment of existing properties. The most current plan is to redevelop the southeast corner of the intersection with commercial properties such as a grocery store, restaurants and a big box retail

### The following projects are anticipated in 2014:

Reconstruct roadway	\$ 290,000
Water	280,000
Sanitary Sewer	66,000
Storm Sewer	154,000
Sidewalks	148,000
Box culvert	300,000
Buyout Holcin	3,500,000
Other right-of-way acquisitions	500,000
Total	<u>\$ 5,238,000</u>

In 2012, this TID experienced the opening of a new Menard's retail store. There is also an existing Fleet Farm within the TID and this company has been discussing the possibility of building a new store on their existing site and is in negotiation with the village for possible TID incentives.



**Tax Incremental Financing District No. 5**  
**(An Area Along Velp Avenue near US Hwy 41)**

The Village of Howard took action to create Tax Incremental Financing District No. 5 (TIF #5) on August 11, 2008. This TIF was created to include an area mainly on Velp Avenue near US Highway 41 and eastward to Military Avenue and is a 27 year TIF.

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Revenue</b>				
Tax revenue	\$ -	\$ -	\$ -	\$ 19,400
Shared taxes state	4,394	3,600	3,600	1,800
Charges for service	-	-	-	-
<b>Total Revenue</b>	<b>4,394</b>	<b>3,600</b>	<b>3,600</b>	<b>21,200</b>
<b>Expenditures</b>				
General administration	1,334	500	600	500
Capital Outlay				
TIF incentive payment	-	15,000	-	16,300
Equipment	-	-	-	-
Debt Service	395	300	500	300
<b>Total Expenditures</b>	<b>1,729</b>	<b>15,800</b>	<b>1,100</b>	<b>17,100</b>
<b>Excess Expenditures over Revenue</b>	<b>2,665</b>	<b>(12,200)</b>	<b>2,500</b>	<b>4,100</b>
<b>Other Financial Resources</b>				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
<b>Total Other Financial Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,665</b>	<b>(12,200)</b>	<b>2,500</b>	<b>4,100</b>
<b>Fund Balance, January 1</b>	<b>(53,916)</b>	<b>(51,251)</b>	<b>(51,251)</b>	<b>(48,751)</b>
<b>Fund Balance, December 31</b>	<b>\$ (51,251)</b>	<b>\$ (63,451)</b>	<b>\$ (48,751)</b>	<b>\$ (44,651)</b>

## Tax Incremental Financing District No. 5 (TIF or TID #5)

This TID was created in August 2008 to assist with redevelopment in the area near the US Highway 41 and Velp Avenue intersection. This TID was amended in 2011 to drastically shrink the size of the TID to include only the west side of the intersection.

There have been two developments within the TID; an apartment complex on Riverview Drive just west of Velp Avenue and redevelopment of a restaurant into the Vandervest Harley Davidson site. Both developments have been wonderful additions to this redevelopment TID. The Harley Davidson site completed construction in 2012. The apartment complex completed construction of Phase I and may have more development into the future. The apartment complex will receive "pay as you go" type incentives if the development exceeds a minimum guaranteed valuation, which has not yet met.

The Harley Davidson development received a loan from the village's revolving loan fund. The proceeds of this loan will be repaid from future TID increment. The loan schedule shows an interest rate of 3.0% for 15 year repayment schedule. The Harley development would be eligible to receive additional incentive should 50% of the increment created exceed the loan payment amount.

This TID is not anticipating any other future development in the near term.



**Tax Incremental Financing District No. 6**  
**(An Area Along Lineville Road near US Hwy 41)**

The Village of Howard took action to create Tax Incremental Financing District No. 6 (TIF #6) on August 11, 2008. This TIF was created to include an area in the Lineville Road and US Highway 41 intersection and is a 20 year TIF.

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Revenue</b>				
Tax revenue	\$ -	\$ 67,800	\$ 67,851	\$ 69,700
Shared taxes state	1,002	1,000	1,002	2,900
Special assessments	8,180	-	11,900	11,500
Charges for service	-	-	-	-
<b>Total Revenue</b>	<b>9,182</b>	<b>68,800</b>	<b>80,753</b>	<b>84,100</b>
<b>Expenditures</b>				
General administration	150	200	150	500
Capital Outlay				
TIF incentive payment	-	-	-	23,200
Infrastructure costs	-	-	-	-
Debt Service	859	50	400	400
<b>Total Expenditures</b>	<b>1,009</b>	<b>250</b>	<b>550</b>	<b>24,100</b>
<b>Excess Expenditures over Revenue</b>	<b>8,173</b>	<b>68,550</b>	<b>80,203</b>	<b>60,000</b>
<b>Other Financial Resources</b>				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
<b>Total Other Financial Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>8,173</b>	<b>68,550</b>	<b>80,203</b>	<b>60,000</b>
Fund Balance, January 1	(124,942)	(116,769)	(116,769)	(36,566)
<b>Fund Balance, December 31</b>	<b>\$ (116,769)</b>	<b>\$ (48,219)</b>	<b>\$ (36,566)</b>	<b>\$ 23,434</b>

## **Tax Incremental Financing District No. 6 (TIF or TID #6)**

This TID was created in August 2008 to assist with development in the area near the US Highway 41 and Lineville Road intersection. The TID plan calls for extension of water and sewer lines to serve the area and for developer incentives.

Currently, this TID has one new development, Amerex, a manufacturer of fire suppression products. Amerex will receive a "pay as you go" type of incentive over the life of the TID provided the real property assessed value exceeds \$3,523,700. Amerex's 2012 assessed valuation was \$2,895,700.



**Tax Incremental Financing District No. 7**  
**(An Area Around Howard's Quarry)**

The Village of Howard took action to create Tax Incremental Financing District No. 7 (TIF #7) on September 26, 2012. This TIF was created to include an area on both sides of Glendale Avenue near the old rock quarry and is a 27 year TIF.

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Revenue</b>				
Tax revenue	\$ -	\$ -	\$ -	\$ 6,800
Shared taxes state	-	-	-	1,200
Special assessments	-	-	-	-
Charges for service	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>Expenditures</b>				
General administration	22,858	5,000	6,552	5,000
Capital Outlay				
TIF incentive payment	-	-	-	-
Property acquisition	296,500	-	3,944	-
Infrastructure costs	-	-	-	-
Debt Service	-	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>319,358</b>	<b>8,000</b>	<b>13,496</b>	<b>8,000</b>
<b>Excess Expenditures over Revenue</b>	<b>(319,358)</b>	<b>(8,000)</b>	<b>(13,496)</b>	<b>-</b>
<b>Other Financial Resources</b>				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
<b>Total Other Financial Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(319,358)</b>	<b>(8,000)</b>	<b>(13,496)</b>	<b>-</b>
<b>Fund Balance, January 1</b>	<b>-</b>	<b>(319,358)</b>	<b>(319,358)</b>	<b>(332,854)</b>
<b>Fund Balance, December 31</b>	<b>\$ (319,358)</b>	<b>\$ (327,358)</b>	<b>\$ (332,854)</b>	<b>\$ (332,854)</b>

## Park Impact Fee Fund - Capital Projects

For Years 2012 through 2019

	2012 Actual	2013 Estimate	2014 Budget	2015 Estimate	2016 Estimate	2017 Estimate	2018 Estimate	2019 Estimate
<b>Fund Balance, January 1</b>	\$ 176,480	\$ 343,292	\$ 238,173	\$ 19,673	\$ 19,173	\$ 57,673	\$ 131,173	\$ 25,673
<b>Revenues:</b>								
Park impact fees	165,500	125,648	49,000	73,500	73,500	73,500	73,500	73,500
Other income	7,800	-	-	-	-	-	-	-
Donations/Repayments from HYSA	25,000	6,500	5,000	-	-	-	-	-
Interest income	2,000	1,733	1,500	-	-	-	1,000	-
Transfers in - Park Capital	44,112	-	-	-	-	-	-	-
<b>Expenditures:</b>								
Park improvements:								
<b>AKZO-Nobel Sports Complex:</b>								
Baseball fields	(23,000)	-	-	-	-	-	-	-
PA System	-	-	-	-	-	-	-	(15,000)
Develop trails/sidewalks	(24,000)	(15,000)	(4,000)	(4,000)	-	-	-	-
Sprinkler system	-	-	-	-	-	-	-	-
Soccer concessions	-	-	(200,000)	(50,000)	-	-	-	-
Boat Ramp - grant application	(5,100)	-	-	-	-	-	-	-
Spring Green-2 soccer/parking	-	-	-	-	(15,000)	-	-	-
Mills Center trail	-	(15,000)	-	-	-	-	-	-
Baker's Creek trail	-	-	(20,000)	(20,000)	(20,000)	-	-	-
Hockey facility	-	-	-	-	-	-	-	-
Meadowbrook Park fencing	(25,500)	-	-	-	-	-	-	-
Park acquisitions:								
Spring Green acquisition	-	(209,000)	-	-	-	-	-	-
Spring Green improvements	-	-	-	-	-	-	(180,000)	(50,000)
Brookview Meadows Park	-	-	(50,000)	-	-	-	-	-
<b>Fund Balance, December 31</b>	\$ 343,292	\$ 238,173	\$ 19,673	\$ 19,173	\$ 57,673	\$ 131,173	\$ 25,673	\$ 34,173

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.

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**

	Actual	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
Description/Year Acquired	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government:</b>								
Fund Balance, 1/1	\$ 72,832	\$ 82,065	\$ 20,694	\$ 20,694	\$ 12,694	\$ 10,694	\$ 8,694	\$ 8,694
Tax Levy	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfer from PW Capital	-	25,000	-	-	-	-	-	-
Grants	-	56,725	-	-	-	-	-	-
Total Financial Resources	92,832	183,790	40,694	40,694	32,694	30,694	28,694	28,694
Expenditures (detail):								
Computers & Software	10,767	25,000	15,000	25,000	10,000	10,000	15,000	7,500
HVAC-replace boilers & condensor	-	65,000	-	-	-	-	-	-
Electronic Imaging For Records	-	-	-	-	-	7,000	-	-
Lighting upgrades	-	68,096	-	-	-	-	-	10,000
Copier/scanner	-	-	-	-	12,000	-	-	-
Miscellaneous Outlay	-	5,000	5,000	3,000	-	5,000	5,000	5,000
Total Expenditures	10,767	163,096	20,000	28,000	22,000	22,000	20,000	22,500
Fund Balance 12/31	82,065	20,694	20,694	12,694	10,694	8,694	8,694	6,194
Total Financial Commitments	\$ 92,832	\$ 183,790	\$ 40,694	\$ 40,694	\$ 32,694	\$ 30,694	\$ 28,694	\$ 28,694

Description/Year Acquired	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety-- Police:</b>								
Fund Balance 1/1	\$ 64,421	\$ 49,500	\$ 49,500	\$ 31,500	\$ 16,500	\$ 17,000	\$ 8,500	\$ 12,000
Tax Levy	34,000	25,000	25,000	25,000	27,000	29,000	31,000	33,000
Sale of Squads	15,347	7,000	-	7,000	7,000	7,000	7,000	7,000
Total Financial Resources	113,768	81,500	74,500	63,500	50,500	53,000	46,500	52,000
Expenditures (details):								
Squad #1 (Patrol)		30,000	-	31,000	-	32,000	-	33,000
Squad #2 (Patrol)	32,490	-	30,500	-	31,500	-	32,500	-
Squad #3 (Jim D.)	32,190	-	-	-	-	-	-	-
Squad #4 (Greg)	-	-	-	-	-	-	-	-
Computers	-	7,500	-	-	-	7,500	-	-
Radar	-	-	3,000	-	-	3,000	-	-
Misc. equipment	-	2,000	2,000	16,000	2,000	2,000	2,000	2,000
Total Expenditures	64,680	32,000	43,000	47,000	33,500	44,500	34,500	35,000
Fund Balance 12/31	49,088	49,500	31,500	16,500	17,000	8,500	12,000	17,000
Total Financial Commitments	\$ 113,768	\$ 81,500	\$ 74,500	\$ 63,500	\$ 50,500	\$ 53,000	\$ 46,500	\$ 52,000

Description/Year Acquired	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety-- Fire:</b>								
Fund Balance 1/1	\$ 623,816	\$ 630,005	\$ 683,248	\$ 36,138	\$ 55,028	\$ 100,928	\$ 33,928	\$ 43,928
Tax Levy	125,000	115,000	117,000	119,000	121,000	123,000	125,000	127,000
Sales of Equipment & Insurance	152,868	60,000	-	-	-	-	-	-
Other revenue and transfers in	305,553	-	-	-	-	-	-	-
<b>Total Financial Resources</b>	<b>1,207,237</b>	<b>805,005</b>	<b>800,248</b>	<b>155,138</b>	<b>176,028</b>	<b>223,928</b>	<b>158,928</b>	<b>170,928</b>
<b>Expenditures (details):</b>								
Chief #200 200 new	-	-	-	-	-	-	-	41,000
Asst Chief #201 201 2005	-	-	36,000	-	-	-	-	-
Engine #211 211 2005	-	-	-	-	-	-	-	-
Engine #212 213 1991	-	-	675,000	-	-	-	-	-
Engine #221 212 2007	-	-	-	-	-	-	-	-
Support #211 215 2005	-	-	-	45,000	-	-	-	-
Tender #211 218 2012	200,000	14,391	-	-	-	175,000	100,000	-
Radio upgrade loan pymt	211,686	41,106	41,110	41,110	41,100	-	-	-
Siren	-	35,500	-	-	-	-	-	-
Building repairs	139,434	-	-	-	20,000	-	-	-
Turnout gear & Misc.	26,112	30,760	12,000	14,000	14,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>577,232</b>	<b>121,757</b>	<b>764,110</b>	<b>100,110</b>	<b>75,100</b>	<b>190,000</b>	<b>115,000</b>	<b>56,000</b>
Fund Balance 12/31	630,005	683,248	36,138	55,028	100,928	33,928	43,928	114,928
<b>Total Financial Commitments</b>	<b>1,207,237</b>	<b>\$805,005</b>	<b>\$800,248</b>	<b>\$155,138</b>	<b>\$176,028</b>	<b>\$223,928</b>	<b>\$158,928</b>	<b>\$170,928</b>

**Public Works:**

Fund Balance	\$144,864	185,997	\$169,781	\$52,281	\$66,781	\$33,781	(\$4,219)	\$103,781
Tax Levy	108,000	108,000	108,000	108,000	113,000	118,000	123,000	128,000
Other revenue	15,700	-	-	-	-	-	-	-
<b>Total Financial Resources</b>	<b>268,564</b>	<b>293,997</b>	<b>277,781</b>	<b>160,281</b>	<b>179,781</b>	<b>151,781</b>	<b>118,781</b>	<b>231,781</b>
<b>Expenditures (detail):</b>								
Bldg roof '19 - fencing '12	37,313	-	-	-	-	-	-	215,000
Ford F-350	23,473	-	-	-	-	-	-	-
Hot patch & roller	-	17,890	-	25,000	-	-	-	-
3 - 1 Ton Pickup	-	39,000	35,000	45,000	-	-	-	-
1.5 Ton pickup diesel flatbe 1991	-	-	75,000	-	-	-	-	-
Security system upgrade	-	-	13,000	8,500	-	-	-	-
Tandem tri-axle used truck	-	-	40,000	-	-	-	-	-
Auger & power head - tree planting	-	-	7,500	-	-	-	-	-
Leaf blower	-	-	10,000	-	-	-	-	-
Utility trailer	-	-	10,000	-	-	-	-	-
Pre-wet for plows	-	-	20,000	-	-	-	-	-
16' mower	-	-	-	-	95,000	-	-	-
11' mower	-	33,026	-	-	-	85,000	-	-
Copy machine	-	-	-	-	20,000	-	-	-
Field conditioner	-	-	-	-	16,000	-	-	-
Woodchipper	-	-	-	-	-	60,000	-	-
Miscellaneous items	21,781	4,300	10,000	10,000	10,000	6,000	10,000	10,000
Transfer to General Govt Capital	-	25,000	-	-	-	-	-	-
Computers & software	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>82,567</b>	<b>124,216</b>	<b>225,500</b>	<b>93,500</b>	<b>146,000</b>	<b>156,000</b>	<b>15,000</b>	<b>230,000</b>
Fund Balance 12/31	185,997	169,781	52,281	66,781	33,781	(4,219)	103,781	1,781
<b>Total Financial Commitments</b>	<b>\$268,564</b>	<b>\$293,997</b>	<b>\$277,781</b>	<b>\$160,281</b>	<b>\$179,781</b>	<b>\$151,781</b>	<b>\$118,781</b>	<b>\$231,781</b>

Description/Year Acquired	2012	2013	2014	2015	2016	2017	2018	2019
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**Summary Data:**

Total Tax Levy - 2014 Capital Outlay	<u>\$ 270,000</u>	Total Budget Expenditures - 2014	<u>\$ 1,052,610</u>
Total Tax Levy - 2013 Capital Outlay	<u>\$ 268,000</u>	Total Budget Expenditures - 2013	<u>\$ 441,069</u>
Total Tax Levy - 2012 Capital Outlay	<u>\$ 287,000</u>	Total Actual Expenditures - 2012	<u>\$ 387,830</u>

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 used to pay these costs.

Description/Year Acquired	2012	2013	2014	2015	2016	2017	2018	2019
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**Engineering:**

Computers	\$ -	\$ 5,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000
Software	-	15,000	-	-	-	-	-	-
DesignJet 36" Plotter	-	-	-	-	3,000	-	-	-
Auto level	-	-	-	-	-	1,500	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>\$ 8,000</b>	<b>\$ 6,500</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>

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

	2012	2013	2014	2015	2016	2017
	Actual	Amended Budget	Budget	Budget	Budget	Budget
Fund Balance, Jan. 1 (estimate)	\$ 589,107	\$ 508,951	\$ 678,787	\$ 233,967	\$ 224,987	\$ 61,007
<b>Revenue:</b>						
Tax Levy	643,422	695,597	740,000	750,000	760,000	770,000
Grant-County Bridge Aid *	-	-	425,000	-	-	-
Special Assessments	71,545	60,000	60,000	60,000	55,000	55,000
Other Grants	43,409	-	225,000	-	-	-
Impact Fees	97,428	68,392	26,680	40,020	40,020	40,020
LRIP Grant and other state pymts	-	117,317	40,000	-	-	-
Repayment of Small Business Loans	6,292	6,000	9,000	6,000	6,000	3,000
Charges for service-developers	97,341	-	-	-	-	-
Fund Transfers In - Golf Course	60,000	30,000	-	-	30,000	60,000
Fund Transfers In - General Fund	-	163,800	50,000	-	-	-
<b>Expenditures:</b>						
Street Resurfacing	(521,020)	(625,000)	(660,000)	(685,000)	(710,000)	(735,000)
Crack sealing	(47,579)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Street sign replacement	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Christmas lights	-	(10,000)	(10,000)	(10,000)	-	(10,000)
Village signs - wayfinding & welcome	-	-	(10,000)	(10,000)	-	(10,000)
Sidewalks	(28,419)	(48,000)	(240,000)	-	-	-
<b>Capital Improvements:</b>						
Engineering	(292,286)	(86,270)	21,500	(100,000)	(120,000)	(125,000)
Bridges *	-	-	(425,000)	-	-	-
Deerfield-Memorial Boat Ramp	-	(116,000)	-	-	-	-
Village Hall sign	-	(26,000)	-	-	-	-
Ariel photography	-	-	-	-	(15,000)	-
Velp Ave. - bury power lines	-	-	(350,000)	-	-	-
Velp Ave. - decorative lights	-	-	-	-	(150,000)	-
CTH FF project	-	-	(267,000)	-	-	-
Small Business Loans	-	-	(20,000)	-	-	-
Riverdale	(202,075)	-	-	-	-	-
Miscellaneous	(8,214)	-	-	-	-	-
	-	-	-	-	-	-
Fund Balance, Dec. 31	\$ 508,951	\$ 678,787	\$ 233,967	\$ 224,987	\$ 61,007	\$ 49,027

Note: This schedule is used to assist the review of projects constructed in 2014 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.

## CAPITAL PROJECTS FUNDS - DEVELOPER PROJECTS

### Developer Projects:

Project	Capital Projects	Enterprise Funds		
	Roadway	Water Utility	Sanitary Sewer Utility	Storm Water Utility
1. Spring Green Development	\$620,000	\$195,000	\$220,000	\$300,000
2. Garot Condo Project - Shawano				
3. (left blank)				
<b>Total Developer Costs by Fund</b>	<u>\$620,000</u>	<u>\$195,000</u>	<u>\$220,000</u>	<u>\$300,000</u>

### Calculation of Engineering Fees Charged on Projects:

Total Estimated Projects Cost	\$1,335,000
Less: Non-developer portion of project costs	<u>-</u>
Adjusted Estimated Projects Cost	1,335,000
Less: Contingency (10.0%)	<u>(121,364)</u>
Estimated Actual Contracted Construction Costs	1,213,636
Multiply: Engineering Fees Percentage	<u>21.0%</u>
Estimated Engineering Fees	<u><u>\$254,800</u></u> (Rounded)

*Note: This page reports the money collected for the engineering department to cover in-house engineering and contracted engineering services. The engineering department budget (reported on the following page) uses part of these funds to offset their costs*

The cost of developer projects and the related revenue is included in the Capital Improvement Fund.

## ENGINEERING DEPARTMENT

### Explanation and Assumptions of Engineering Fees:

Engineering department generates fees from developer projects to help offset a portion or all of the department's costs. Such fees are derived from charges made to developers as part of their project costs or to village reconstruction projects (see preceding page for estimate of such fees).

### Historical Summary of Department

	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Fees (nontax items)	\$ -	\$ -	\$ -	\$ 140,000	\$254,800
Engineering Expenses	(329,051)	(345,819)	(358,786)	(376,270)	(383,300)
Exp. allocated to projects	215,800	140,700	66,500	150,000	150,000
Net operations	(\$113,251)	(\$205,119)	(\$292,286)	(\$86,270)	\$21,500

### Activities, services or functions:

1. Engineers are primarily responsible for designing, scheduling and overseeing the public construction projects.
2. Maintain and update official maps and plat book of the Village.
3. Maintain all maps of Village construction.

Budget Line Item Summary:	2012 Actual	2013 Estimated	2014 Budget	2014 Percentage
Contracted Services	\$6,358	\$18,000	\$10,000	2.61%
Insurance	7,399	8,970	9,500	2.48%
Telephone	3,991	4,000	4,000	1.04%
Repairs, Maintenance, Fuel	4,528	6,200	6,500	1.70%
Workshops and Conference	3,848	3,600	2,000	0.52%
Subscriptions	295	500	300	0.08%
Supplies	30,692	30,000	20,000	5.22%
Capital Outlay	0	0	20,000	5.22%
Employee Benefits	67,020	65,000	66,000	17.22%
Salaries and Wages	234,655	240,000	245,000	63.92%
<b>Totals</b>	<b>\$358,786</b>	<b>\$376,270</b>	<b>\$383,300</b>	<b>100.00%</b>

## Engineering Department Continued

	2011 Positions FTE	2012 Positions FTE	2013 Positions FTE
Engineer	0.85	0.85	0.85
Staff Engineer	0.85	0.85	0.85
Engineer Tech	0.50	0.50	0.50
Part-time Techs <i>(3 part-time each year)</i>	1.00	1.00	1.00

### 2014 Budget Analysis:

The village will be developing 66 lots adjacent to Spring Green Park in 2014. The engineering fees charged on the project will assist in lowering the departments net cost to the point of actually contributing more money to the Capital Improvement Fund.

## 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. For the past several years, the GBMSD has been increasing the utility's cost to process sewage resulting in increased customer rates. The utility will hire a consultant to perform a rate study to establish new rates that will take affect in early 2014. 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 2013 amounts used represent estimated actual results for all of 2013. 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 2013 budget numbers in an attempt to be more consistent in reporting information related to tax levies and budget to budget variances.)

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.

### Storm Water Utility

The village purchased the Village Green Golf Course, 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 sixteen 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.

Beginning in April 2011, the restaurant operations of the club house were rented to a local company called Coaches Corner. Coaches has a lease on the restaurant that ends on December 31, 2014.

### Water Utility Rates

Volume charges are charged based on a per thousand gallon of use.

	2014 est.	2012-2013	2011	2009-2010
Up to 10,000 gallons	\$6.35	\$6.05	\$5.10	\$5.10
Next 90,000 gallons	\$6.04	\$5.75	\$4.35	\$4.35
Over 100,000 gallons	\$5.78	\$5.50	\$3.25	\$3.25

Service charge based on meter size:

	Monthly Rates				
	2014 est.	2013	2012	2011	2009-2010
Meter Size: 5/8"	\$16.17	\$15.40	\$15.40	\$11.71	\$11.70
3/4"	\$16.17	\$15.40	\$15.40	\$11.71	\$11.70
1"	\$23.10	\$22.00	\$22.00	\$15.61	\$15.60
1.25"	\$30.45	\$29.00	\$29.00	\$21.76	\$21.67
1.5"	\$36.75	\$35.00	\$35.00	\$29.01	\$28.60
2"	\$54.60	\$52.00	\$52.00	\$42.01	\$41.60
3"	\$84.00	\$80.00	\$80.00	\$69.01	\$69.34
4"	\$121.80	\$116.00	\$116.00	\$108.01	\$108.34
6"	\$204.75	\$195.00	\$195.00	\$195.02	\$195.02
8"	\$300.30	\$286.00	\$286.00	\$286.03	\$286.03

### Sewer Utility Rates

Sewer rates are established on volume charges for every 1,000 gallons of water used and on a fixed monthly rate or service charge. Industrial customers have additional charges for four components of sewage. The volume charges, monthly service charge and industrial surcharge rates are all listed in the chart below.

	Est. 2014	2013	2012	2011	
Vol chrg (per 1,000 gal)	\$4.90	\$4.40	\$3.38	\$3.28	
Service charge	\$3.50	\$2.75	\$2.75	\$2.74	
<i>Industrial surcharges:</i>					
BOD > 266 mg/l	\$0.30901	\$0.31486	\$0.26511	\$0.18061	per pound
TSS > 266 mg/l	\$0.34795	\$0.33942	\$0.29365	\$0.22868	" "
Phosphorus > 10 mg/l	\$0.62393	\$0.61715	\$0.48596	\$0.62204	" "
TKN > 46 mg/l	\$0.78995	\$0.78893	\$0.76674	\$0.71667	" "

Note: The rates for the four components listed represent the anticipated change effective January 1, 2014 and are matching the GBMSD's rates found in their budget document.

### Storm Water Utility Rates

	2008 thru 2014	2005/2006/2007
ERU quarterly rate	\$13.00	\$11.00
ERU monthly rate	\$4.33	N/A

### Golf Course Rates 2014 and 2013

	9 holes	18 holes
Weekday rates	\$15.00	\$22.00
League rates	\$13.00	N/A
Junior and senior rates	\$13.00	\$18.00
Membership fees-single	annual fee	\$550
Membership fees-married couple	annual fee	\$850
Membership fees - senior (over 60)	annual fee	\$450
Membership fees-married senior (over 60)	annual fee	\$650
Membership fees - junior (16 and under)	annual fee	\$200

**VILLAGE OF HOWARD, WISCONSIN**  
**Combining Budget for Enterprise Funds**  
For Year Beginning January 1, 2014

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Total Combined
Operating Revenue	\$ 5,251,300	\$ 2,931,200	\$ 756,600	\$ 695,000	\$ 9,634,100
Operating Expenses					
Operation and maintenance	3,403,099	2,167,212	469,500	260,700	6,300,511
Administrative and general	380,400	315,700	-	8,500	704,600
Depreciation and amortization	512,000	285,000	220,000	52,000	1,069,000
Taxes	-	8,100	-	-	8,100
Total Operating Expenses	4,295,499	2,776,012	689,500	321,200	8,082,211
Operating Income	955,801	155,188	67,100	373,800	1,551,889
Nonoperating Revenues (Expenses)					
Interest revenue	21,000	16,000	8,000	700	45,700
Interest expense	(62,300)	(5,000)	-	-	(67,300)
Operating transfers out	-	-	-	-	-
Contributed capital	195,000	220,000	300,000	-	715,000
Transfers out (formerly Taxes)	(380,000)	-	-	-	(380,000)
Total Nonoperating Revenues (Expenses)	(226,300)	231,000	308,000	700	313,400
Change in Net Assets	729,501	386,188	(240,900)	374,500	1,865,289
Net Assets - January 1	23,967,610	20,717,458	14,207,779	2,915,848	61,808,695
Net Assets - December 31	\$ 24,697,111	\$ 21,103,646	\$ 13,966,879	\$ 3,290,348	\$ 63,673,984

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

	2012 Actual	2013 Estimated Actual	2014 Budget
Operating Revenue			
Charges for services	\$ 4,946,003	\$ 4,940,500	\$ 5,185,500
Other	55,336	65,100	65,800
Total Operating Revenue	5,001,339	5,005,600	5,251,300
Operating Expenses			
Operation and maintenance	3,220,855	3,340,900	3,403,099
Administrative and general	372,659	369,200	380,400
Depreciation	550,520	492,000	512,000
Total Operating Expenses	4,144,034	4,202,100	4,295,499
Operating Income	857,305	803,500	955,801
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	23,203	23,000	21,000
Interest and amortization expense	(64,143)	(64,200)	(62,300)
Capital contributions	522,369	138,900	195,000
Transfers out (formerly Taxes)	(359,576)	(370,100)	(380,000)
Total Nonoperating Revenues (Expenses) and Transfers	121,853	(272,400)	(226,300)
Change in Net Assets	979,158	531,100	729,501
Net Assets - January 1	22,457,352	23,436,510	23,967,610
Net Assets - December 31	\$ 23,436,510	\$ 23,967,610	\$ 24,697,111

## WATER UTILITY

### REVENUE - CHARGES FOR SERVICE

#### Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$4,319,811	\$4,177,496	\$4,418,797	\$4,946,003	\$4,940,500	\$5,185,500
Percentage Change	-3.29%	5.78%	11.93%	-0.11%	4.96%

#### Explanations and Assumptions:

The village had the PSC review water rates in 2012 and new rates were adopted. Water revenues are generated from charges based on the consumption of water used by residents, commercial and industrial customers.

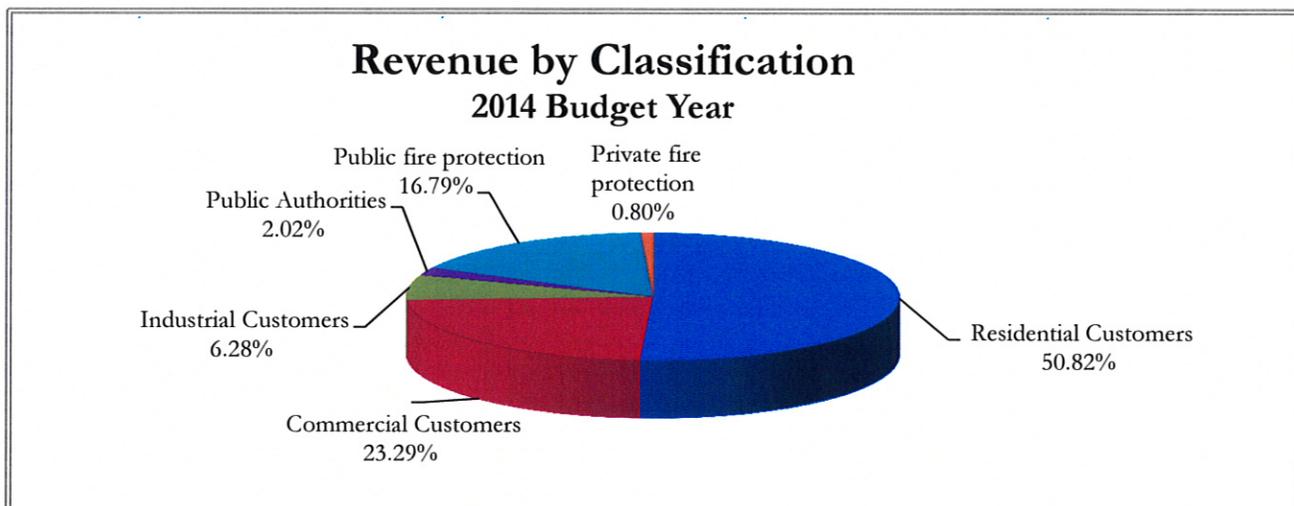
Public fire protection charges are made to customers and the village government. Private fire protection is charged to commercial entities with private fire devices like sprinkler systems.

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 study being prepared.

Line item detail:	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Residential Customers	\$ 2,440,128	\$ 2,510,000	\$ 2,635,500	50.82%
Commercial Customers	1,085,650	1,150,000	1,207,500	23.29%
Industrial Customers	346,402	310,000	325,500	6.28%
Public Authorities	105,685	100,000	105,000	2.02%
Public fire protection	927,368	829,200	870,700	16.79%
Private fire protection	40,770	41,300	41,300	0.80%
<b>Total Charges for Service</b>	<b>\$ 4,946,003</b>	<b>\$ 4,940,500</b>	<b>\$ 5,185,500</b>	<b>100.00%</b>

#### 2014 Budget Analysis:

The budget reflects a 5% increase in all revenue categories anticipating a rate study will be performed for 2014 resulting in a 5% increase in rates.



## WATER UTILITY

### REVENUE - OTHER

#### Historical Summary:

2009	2010	2011	2012	2013	2014
Actual	Actual	Actual	Actual	Estimated Actual	Budget
\$39,139	\$65,303	\$71,167	\$55,336	\$65,100	\$65,800
Percentage Change	66.85%	8.98%	-15.26%	17.64%	1.08%

#### 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:	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Forfeited discounts	\$ 32,120	\$ 34,000	\$ 34,400	52.28%
Miscellaneous	23,216	31,100	31,400	47.72%
<b>Total Other Revenue</b>	<b>\$ 55,336</b>	<b>\$ 65,100</b>	<b>\$ 65,800</b>	<b>100.00%</b>

#### 2014 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2014 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**

2013 Continued working with staff and outside consultants on leak detection and repairs.

2012 Continued working with staff and outside consultants on leak detection and repairs.

2011 Contracted with a firm to perform leak detection services and discovered one leak that was immediately repaired. Internally performed leak detections on all service connection to customers and repaired all leaks detected.

**Quantitative Performance Measures:**

Year	Number of gallons			Sold & Used	Percentage Sold
	Well water	Purchased water	Total Water		
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	719,000	676,084,000	676,803,000	547,692,000	80.9%
2012	753,000	722,647,000	723,400,000	596,303,000	82.4%
2013 estimates	750,000	725,000,000	725,750,000	622,000,000	85.7%

**PROGRAM EXPENDITURES**

	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Operation labor	\$ 870	\$ 700	\$ 800	0.02%
Pumping operating labor	-	-	-	0.00%
Water purchased	2,762,687	2,857,400	2,967,800	87.21%
Source of supply miscellaneous	125	100	100	0.00%
Source of supply - maintenance	15,986	1,000	1,000	0.03%

**PROGRAM EXPENDITURES (Continued)**

Fuel for pumping	\$ 18,029	\$ 24,000	\$ 26,000	0.76%
Pumping supplies	-	2,100	100	0.00%
Maintenance pumping plant	814	700	700	0.02%
Water treatment labor	12,028	13,800	13,000	0.38%
Chemicals	6,948	10,000	7,000	0.21%
Water treatment supplies	3,777	4,200	4,000	0.12%
Water treatment plant maintenance	405	1,900	500	0.01%
Transmission labor	90,585	85,000	87,300	2.57%
Transmission supplies	24,763	19,800	22,000	0.65%
Rent	33,000	33,000	33,000	0.97%
Maintenance structures (painting)	-	-	-	0.00%
Maintenance - distribution	19,411	37,000	10,000	0.29%
Maintenance - watermains	52,268	50,000	50,000	1.47%
Maintenance - fire mains	21,082	15,000	20,000	0.59%
Maintenance - services	48,980	100,000	60,000	1.76%
Maintenance - meters	5,578	1,500	5,000	0.15%
Maintenance - hydrants	27,935	6,500	15,000	0.44%
Maintenance - misc plant	7,817	-	-	0.00%
Meter reading labor	20,299	29,300	29,900	0.88%
Accounting dept. labor	45,552	46,200	47,500	1.40%
Customer account supplies	1,916	1,700	2,400	0.07%
<b>Total Operations &amp; Maint.</b>	<b>\$ 3,220,855</b>	<b>\$ 3,340,900</b>	<b>\$ 3,403,099</b>	<b>100.00%</b>

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

Working Foreman	0.80	0.80	0.80
Laborer	2.40	2.40	2.40
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.15	0.15	0.15
Utility billing clerk	0.40	0.40	0.40
<b>Total FTEs</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$2,675,772	\$2,821,656	\$2,711,604	\$3,220,855	\$3,340,900	\$3,403,099
Percentage Change	5.45%	-3.90%	18.78%	3.73%	1.86%

## 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

- 2013 Entered into an agreement for purchasing new meter reading technologies at a greatly discounted price by joining with other municipalities.
- 2012 Began investigation of new meter reading technologies. Continued work on isolating leaks in the water system.
- 2011 Began implementation of a new water valve exercising program. Relocated water mains and laterals for US Hwy 41 and State Hwy 29 projects.

	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Administration labor	\$ 146,391	\$ 122,700	\$ 126,000	33.12%
Office supplies	29,627	31,000	32,000	8.41%
Outside services employed	61,541	45,000	60,000	15.77%
Property insurance	20,475	26,500	28,000	7.36%
Injuries and damages	-	-	-	0.00%
Pensions and other benefits	114,625	138,000	127,900	33.62%
Other expenses	-	200	500	0.13%
Regulatory commission exp	-	5,800	6,000	1.58%
<b>Total Administration/General</b>	<b>\$ 372,659</b>	<b>\$ 369,200</b>	<b>\$ 380,400</b>	<b>100.00%</b>

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Administrator	0.15	0.15	0.15
Administrators assistant/PIO	0.15	0.15	0.15
Public Works Director	0.25	0.25	0.25
Administrative assistants	0.45	0.45	0.45
Engineer Tech & GIS operator	0.45	0.45	0.45
<b>Total FTEs</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
	\$284,470	\$314,930	\$342,856	\$372,659	\$369,200	\$380,400
Percentage Change		10.71%	8.87%	8.69%	-0.93%	3.03%

### **2014 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 2014 budget amount.

### **2014 Budget Analysis - Administration and General**

Adjusted budget amounts based on historical trends and averages. Pension and other benefits should be reduced in 2014 by approximately \$17,000 as union employees begin to pay 1/2 of pension costs.

### **2014 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 2014 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

### **2014 Budget Analysis - Transfers Out (formerly Taxes):**

The GASB changed the method of recording 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

	2012 Actual	2013 Estimated Actual	2014 Budget
Operating Revenue			
Charges for services	\$2,412,192	\$2,650,600	\$2,915,200
Other	14,466	16,000	16,000
	<hr/>	<hr/>	<hr/>
Total Operating Revenue	2,426,658	2,666,600	2,931,200
Operating Expenses			
Operation and maintenance	1,952,789	1,998,630	2,167,212
Administrative and general	315,610	335,000	315,700
Depreciation	275,199	280,000	285,000
Taxes	7,891	8,000	8,100
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	2,551,489	2,621,629	2,776,012
Operating Income	<hr/> (124,831)	<hr/> 44,971	<hr/> 155,188
Nonoperating Revenues (Expenses)			
Interest revenue	19,862	15,000	16,000
Interest expense	(8,708)	(6,100)	(5,000)
Capital contributions	270,888	719,300	220,000
	<hr/>	<hr/>	<hr/>
Total Nonoperating Revenues (Expenses)	282,042	728,200	231,000
Change in Net Assets	157,211	773,171	386,188
Net Assets - January 1	<hr/> 19,787,076	<hr/> 19,944,287	<hr/> 20,717,458
Net Assets - December 31	<hr/> \$19,944,287	<hr/> \$20,717,458	<hr/> \$21,103,646

## SEWER UTILITY

### REVENUE - CHARGES FOR SERVICE

#### Historical Summary:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$1,840,319	\$1,925,073	\$2,091,759	\$2,412,192	\$2,650,600	\$2,915,200
Percentage Change	4.61%	8.66%	15.32%	9.88%	9.98%

#### Explanations and Assumptions:

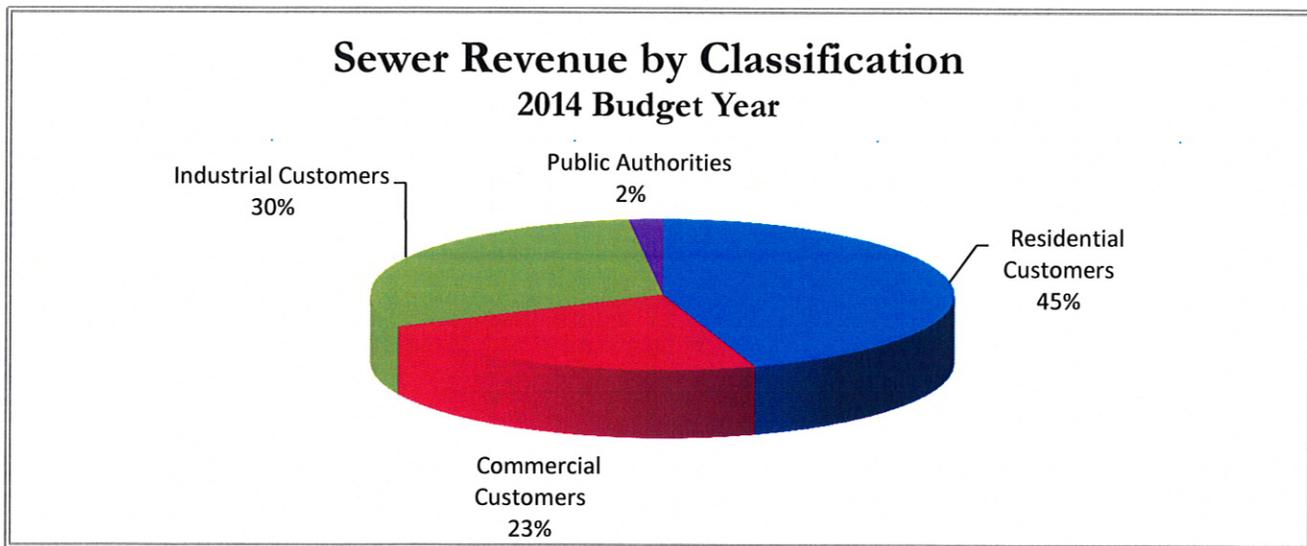
The sewer rates are established by the village board. The flow rate was adjusted in 2011 and in 2012. The 2012 budget amounts are based on the combination of historical trends and estimated new housing starts and new businesses. A rate increase may be necessary for 2012 but has not been factored into the budget.

Line item detail:	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Residential Customers	\$1,012,265	\$1,188,900	\$1,307,800	44.86%
Commercial Customers	493,016	610,700	671,800	23.04%
Industrial Customers	864,456	800,000	880,000	30.19%
Public Authorities	42,455	51,000	55,600	1.91%
<b>Total Charges for Service</b>	<b>\$2,412,192</b>	<b>\$2,650,600</b>	<b>\$2,915,200</b>	<b>100.00%</b>

#### 2014 Budget Analysis:

The sewer rates are expecting an increase of at least 9% to match the cost increase from the GBMSD. Residential customers are expecting 40 new customers and commercial a 90 new customers in 2013 caused by growth, while public authority will only see the 9% rate increase.

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 increase 9% in 2013.



## SEWER UTILITY

### REVENUE - OTHER

#### Historical Summary:

2009	2010	2011	2012	2013	2014
Actual	Actual	Actual	Actual	Estimated Actual	Budget
\$15,953	\$14,922	\$14,257	\$14,466	\$16,000	\$16,000
Percentage Change	-6.46%	-4.46%	1.47%	10.60%	0.00%

#### 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:	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Forfeited discounts	\$13,771	\$15,000	\$15,000	93.75%
Miscellaneous	695	1,000	1,000	6.25%
<b>Total Other Revenue</b>	<b>\$14,466</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>100.00%</b>

#### 2014 Budget Analysis:

The budget is reflecting no changes in the two items for 2013. The 2013 budget is based on estimated actual results from 2012.

## 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

2013 Continued monitoring flow results by updating spreadsheet with flow data and continued sewer  
 2012 Continued monitoring flow results by updating spreadsheet with flow data and continued sewer  
 cleaning and inspection program.  
 2011 Continued monitoring flow results by updating spreadsheet with flow data. Continued with  
 sewer cleaning and inspection program.

PROGRAM EXPENDITURES	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Operation labor	\$19,957	\$20,000	\$20,700	0.96%
Fuel for pumping	4,575	4,400	4,900	0.23%
Phosphorus chemicals	-	-	-	0.00%
Transportation expense	21,429	21,430	22,500	1.04%
Green Bay Met Charges-treatment	1,749,061	1,800,000	1,962,000	90.53%
Maintenance - Collection	93,481	95,000	97,613	4.50%
Maintenance - Pumping	13,864	13,300	13,300	0.61%
Maintenance - General Plant	3,967	500	1,000	0.05%
Billing labor and supplies	46,455	44,000	45,200	2.09%
<b>Total Operating Expenses</b>	<b>\$1,952,789</b>	<b>\$1,998,630</b>	<b>\$2,167,212</b>	<b>100.00%</b>

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

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$1,013,555	\$1,200,534	\$1,371,427	\$1,952,789	\$1,998,630	\$2,167,212
Percentage Change	18.45%	14.23%	42.39%	2.35%	8.43%

## 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

2011-2013            1. Updated sewer replacement schedule and continued to replace sewer lines as needed.

PROGRAM EXPENDITURES	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Administration labor	\$ 80,545	\$ 75,000	\$ 76,100	24.11%
Meter reading labor	20,299	29,300	29,900	9.47%
Meter supplies (ROR)	5,578	20,400	21,000	6.65%
Office supplies	20,630	21,000	21,000	6.65%
Outside services employed	50,811	50,000	50,000	15.84%
Property insurance	17,254	17,300	18,200	5.76%
Pensions & benefits	87,043	88,000	65,500	20.75%
Uncollectible accounts	-	500	500	0.16%
Miscellaneous	450	500	500	0.16%
Rents	33,000	33,000	33,000	10.45%
<b>Total Administration</b>	<b>\$ 315,610</b>	<b>\$ 335,000</b>	<b>\$ 315,700</b>	<b>100.00%</b>

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

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

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$320,703	\$312,047	\$296,816	\$315,610	\$335,000	\$315,700
Percentage Change	-2.70%	-4.88%	6.33%	6.14%	-5.76%

### **2014 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 2014 budget reflects a 9% increase from the 2013 amount based on GBMSD estimates.

### **2014 Budget Analysis - Administration and General:**

Pensions and benefits and administrative salaries make up the largest item within this category. For 2014, former union employees will begin to pay 50% of their pension contributions which will decrease this expense.

### **2014 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 2014 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

### **2014 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 too.

## VILLAGE OF HOWARD, WISCONSIN

### Comparative Budget for Storm Water Utility

For Year Beginning January 1

	2012 Actual	2013 Estimated Actual	2014 Budget
Operating Revenue			
Charges for services	\$ 742,932	\$ 745,400	\$ 750,600
Other - forfeited discounts	5,864	6,000	6,000
	<hr/>	<hr/>	<hr/>
Total Operating Revenue	748,796	751,400	756,600
Operating Expenses			
Operation, maintenance and general	493,090	480,118	469,500
Depreciation	208,851	210,000	220,000
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	701,941	690,118	689,500
Operating Income	<hr/>	<hr/>	<hr/>
	46,855	61,282	67,100
Nonoperating Revenues (Expenses)			
Interest revenue	10,472	6,500	8,000
Capital contributions (special assessments) & grants	207,147	207,100	300,000
	<hr/>	<hr/>	<hr/>
Total Nonoperating Revenues (Expenses)	217,619	213,600	308,000
Change in Net Assets	264,474	274,882	375,100
Net Assets - January 1	<hr/>	<hr/>	<hr/>
	13,668,423	13,932,897	14,207,779
Net Assets - December 31	<hr/>	<hr/>	<hr/>
	\$ 13,932,897	\$ 14,207,779	\$ 14,582,879

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:

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$681,789	\$693,763	\$701,851	\$742,932	\$745,400	\$750,600
Percentage Change	1.76%	1.17%	5.85%	0.33%	0.70%

#### 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:	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
ERU's Revenue	\$737,552	\$740,400	\$745,600	99.33%
Plan review fees	5,380	5,000	5,000	0.67%
<b>Total Charges for Service</b>	<b>\$742,932</b>	<b>\$745,400</b>	<b>\$750,600</b>	<b>100.00%</b>

#### 2014 Budget Analysis:

Estimated revenue from ERU's in 2014 is based on the current actual number of ERU's plus an estimated increase of 100 more ERU's in 2014. 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**

- 2013            Continued with street sweeping operations and leaf pickup services.
- 2012            Continued with street sweeping operations and leaf pickup services.
- 2011            Completed construction of a third leaf vacuum on a new truck.

	2012 Actual	2013 Est. Actual	2014 Budget	2014 Budget
Insurance	\$ 4,868	\$ 6,958	\$ 7,000	1.45%
Workers compensation	4,814	7,160	7,500	1.49%
Contracted services	99,285	75,000	90,000	15.62%
Repairs, maintenance & fuel	49,822	81,000	50,000	16.87%
Other supplies & expenses	69,618	50,000	51,500	10.41%
Employee benefits	70,981	70,000	73,500	14.58%
Salaries and wages	193,702	190,000	190,000	39.57%
Rent & other charges	-	-	-	0.00%
<b>Total Administration</b>	<b>\$ 493,090</b>	<b>\$ 480,118</b>	<b>\$ 469,500</b>	<b>100.00%</b>

**STORM WATER UTILITY - Operating Expenses (Continued):**

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Administrator	0.05	0.05	0.05
Administrative assistant/PIO	0.05	0.05	0.05
Administrative assistants-VH	0.10	0.10	0.10
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
Administrative assistants - PW	0.30	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.40	1.75	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	4.15	4.15

**2014 Budget Analysis:**

Cost of living increases represent the increases in the 2014 budget amounts reported above.

2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2014 Budget
\$404,317	\$415,671	\$326,088	\$493,090	\$480,118	\$469,500
Percentage Change	2.81%	-21.55%	51.21%	-2.63%	-2.21%

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

	2013 Estimate	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Cash Balance, Jan. 1 (estimate)	\$1,006,508	\$744,891	\$69,991	\$354,476	\$539,425	\$727,844
<b>Revenue</b>						
Charges for Services (Storm Fees)	740,400	745,600	753,200	755,200	757,300	759,400
Plan review fees	5,000	5,000	1,200	1,200	1,200	1,200
Other revenue-forfeited discounts	6,000	6,000	6,000	4,000	4,000	4,000
Special Assessments	125,000	350,000	425,000	425,000	374,400	325,000
Interest income	6,500	8,000	-	-	-	-
Intergovernmental - Grants	-	-	-	-	-	-
Operating expenses	(480,118)	(469,500)	(485,915)	(500,450)	(515,480)	(530,906)
<b>Capital Improvements:</b>						
Equipment purchases	(15,000)	(35,000)	-	-	(140,000)	(115,000)
Orthophotos-Brown County	-	-	(3,000)	-	(3,000)	-
Valley Brooke Subdivision	(649,400)	-	-	-	-	-
Pond work	-	(45,000)	-	-	-	-
Riverdale Dr.	-	(85,000)	-	-	-	-
Quarry culvert connections	-	(100,000)	-	-	-	-
Seligmann ditching project	-	(30,000)	-	-	-	-
Spring Green subdivision	-	(920,000)	-	-	-	-
Cardinal & Dousman intersection	-	(43,000)	-	-	-	-
CTH FF & Shawano project	-	(62,000)	-	-	-	-
Developer projects	-	-	-	(500,000)	-	-
Evergreen (.12 W Rolla-Pinecrest)	-	-	-	-	-	-
Pinecrest Rd (Evergreen-Devroy)	-	-	(412,000)	-	-	-
Evergreen (Glendale-Graceland)	-	-	-	-	(290,000)	-
Cash Balance, Dec. 31 (estimate)	\$744,891	\$69,991	\$354,476	\$539,425	\$727,844	\$1,171,538

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:**

	2013	2014	2015	2016	2017	2018
Quarterly fee, per ERU	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
Monthly fee, per ERU	\$4.33	\$4.33	\$4.33	\$4.33	\$4.33	\$4.33

## 4-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
Lakeview lift station replacement	2014	\$ -	\$ 450,000	\$ -
Rehab projects	2014	50,000	50,000	
Cardinal & Dousman intersection	2014	38,000	20,000	43,000
CTH FF - Shawano Ave. (FF to Catherine)	2014	-	-	62,000
Cardinal - Wooddale to Mnt Bay Trail	2014	228,000	-	-
<i>Totals for 2014</i>		<u>316,000</u>	<u>520,000</u>	<u>105,000</u>
Rehab projects	2015	50,000	50,000	50,000
Shawano Ave. (Catherine - Greenfield)	2015	-	522,500	-
	2015			
<i>Totals for 2015</i>		<u>50,000</u>	<u>572,500</u>	<u>50,000</u>
Rehab projects	2016	50,000	50,000	
	2016	145,000	42,000	80,000
<i>Totals for 2016</i>		<u>195,000</u>	<u>92,000</u>	<u>80,000</u>
Rehab projects	2017	50,000	50,000	
Vincent Road reconstruction	2017	145,000	42,000	80,000
<i>Totals for 2017</i>		<u>195,000</u>	<u>92,000</u>	<u>80,000</u>
Four Year Average		<u>\$ 140,250</u>	<u>\$ 296,125</u>	<u>\$ 58,750</u>

## 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
Meter replacement program	2014	\$ 250,000	\$ 15,000	\$ -
Dump body #368	2014	30,000	-	-
ToolCat	2014	-	-	45,000
Woodchipper	2014	-	-	40,000
Meter replacement program	2015	250,000	15,000	-
Backhoe pins & bushings	2015	-	15,000	-
Utility van	2015	35,000	-	-
Meter replacement program	2016	250,000	15,000	-
Street Sweeper	2016	-	-	-
Utility van	2016	-	35,000	-
Meter replacement program	2017	250,000	15,000	-
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. 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.

### **2. 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 for revenue debt from Moody's dating back to the early 1990's. The latest Moody's bond rating for the revenue debt was in 2002 and rated an A2. Standard & Poors has issued bond ratings for the general obligation debt of the village with a AA rating.

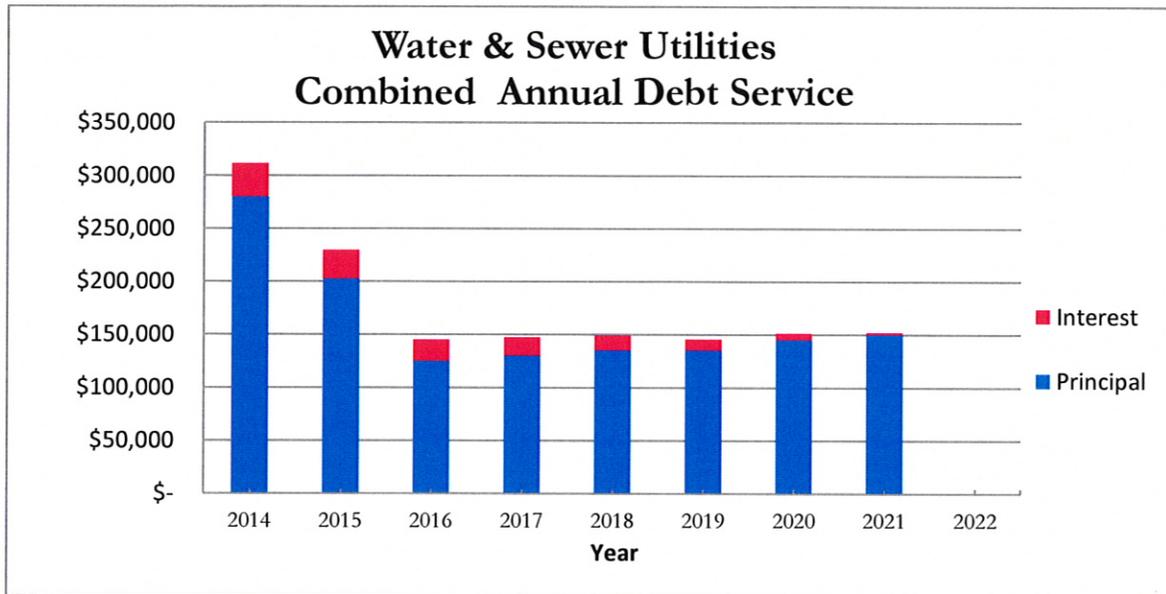
The village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue 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 2014 budget year:

Debt Issue	Principal Payments	Interest Payments	Total Payments
General Obligation Debt - Water	\$205,000	\$26,033	\$231,033
Bayview Interceptor GBMSD Debt April 1996	74,841	5,482	80,323
<b>Totals for 2014</b>	<b>\$279,841</b>	<b>\$31,515</b>	<b>\$311,356</b>



### Water and Sewer Debt Service Continued

Effects of existing debt on future operations:

				Debt Allocated To	
	Principal	Interest	Total	Water	Sewer
2014	\$ 279,841	\$ 31,515	\$ 311,356	\$ 231,033	\$ 80,323
2015	202,533	26,883	229,416	149,093	80,323
2016	125,000	20,045	145,045	145,045	-
2017	130,000	17,325	147,325	147,325	-
2018	135,000	14,152	149,152	149,152	-
2019	135,000	10,508	145,508	145,508	-
2020	145,000	6,450	151,450	151,450	-
2021	150,000	2,175	152,175	152,175	-
2022	-	-	-	-	-
	<b>\$ 1,302,374</b>	<b>\$ 129,053</b>	<b>\$ 1,431,427</b>	<b>\$ 1,270,781</b>	<b>\$ 160,646</b>

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 2014 reflected above does not agree with the total interest reported in the water and sewer budgets.

**Village Green Golf Course**  
**Statement of Budgeted Revenue, Expenses and Changes in Net Position**  
For Year Beginning January 1

	2012 Actual	2013 Estimated	2014 Budget
Revenue			
Green fees	\$ 193,504	\$ 185,000	\$ 225,000
Golf cart rentals	76,454	64,000	76,000
Beverages	31,540	30,500	32,000
Other golf revenues	12,278	12,000	12,000
Rental income	26,800	29,664	-
Restaurant sales	-	-	350,000
Total Operating Revenues	<u>340,576</u>	<u>321,164</u>	<u>695,000</u>
Operating expenses:			
Golf operations:			
Salaries & benefits	126,809	85,000	134,500
Insurance	9,168	13,200	13,200
Supplies and other expenses	41,465	38,700	40,000
Cost of goods sold	16,661	16,000	17,000
Repairs and maintenance	39,635	25,000	30,000
Advertising	2,067	3,200	11,000
Telephone and utilities	19,433	14,000	15,000
Restaurant expenses	-	-	275,000
Depreciation	44,855	47,000	52,000
Administrative expenses	8,334	8,200	8,500
Total operating expenses	<u>308,427</u>	<u>250,300</u>	<u>596,200</u>
Operating income	32,149	70,864	98,800
Other income (expenses) & operating transfers			
Interest and other income	632	500	700
Gain (loss) on sale of equipment	-	-	-
Transfers out	(60,000)	(30,000)	-
Total operating transfers over nonoperating revenue	<u>(59,368)</u>	<u>(29,500)</u>	<u>700</u>
Change in net assets	<u>(27,219)</u>	<u>41,364</u>	<u>99,500</u>
Net Assets - January 1	<u>2,901,703</u>	<u>2,874,484</u>	<u>2,915,848</u>
Net Assets - December 31	<u>\$ 2,874,484</u>	<u>\$ 2,915,848</u>	<u>\$ 3,015,348</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. In 2011, the restaurant was rented to Coaches Corner, a popular local restaurant/bar operation.

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 ten 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.

The State of Wisconsin reconstructed County Road J in 2011, located on the western border of the golf course, and continued reconstruction of State Highway 29, located on the south border of the golf course. The County Road J reconstruction lowered the number of rounds played dramatically in 2011.

MISSION		STRATEGIC OBJECTIVES	
To provide our residents with a friendly, attractive and active community by providing the best 9 hole golf course 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. Work with Coaches Corner on facilities use during non-golf season. 4. Expand weekday league play.	
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. Rent the restaurant facilities to a popular local restaurant/bar and collect the rents.		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. Increase advertising efforts focusing on major improvements made to the facility.	
EVALUATION OF RESULTS			
2013	1. Installed new roof and painted exterior of maintenance facility. 2. Initiated a pond maintenance program. 3. Repaired and re-stripped clubhouse parking lot. 4. Installed new split rail fencing at various locations on the course. 5. Replaced 5 golf carts and sold old carts. 6. Began a new radio advertising program.		
2012	1. Repaired numerous leaks to irrigation system. 2. Continued program for pesticide and fertilization. 3. Installed drain tile in three locations on the course. 4. Installed asphalt cart paths at holes #4, #5 and #9. 5. Purchased 5 new golf carts and a new beverage cart and sold the old carts.		
2011	1. Repaired numerous leaks to irrigation system. 2. Began a new program for pesticide and fertilization. 3. Installed drain tile in three locations on the course. 4. Prepped cart paths at holes #4, #5 and #9 for new asphalt. 5. Purchased new greens mower and fareway mower. 6. Obtained large payment for WPS easement.		

	2012 Positions Authorized (FTE)	2013 Positions Authorized (FTE)	2014 Positions Authorized (FTE)
Accountant I	0.05	0.05	0.05
Golf operations			
Manager - 1 full-time	0.00	0.00	1.00
Part-time - 8 in '12 & '13, 20 in '14	1.50	1.50	3.50

### Capital Outlays

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

	Year	Amount
Gas golf carts - replace 5	2014	\$ 22,000
Remodel clubhouse	2014	\$ 50,000
Misc course improvements	2014	\$ 10,000
Utility cart	2015	\$ 26,000
Gas golf carts - replace 2	2015	\$ 10,200
Misc course improvements	2015	\$ 10,000
Gas golf carts - replace 2	2016	\$ 10,400
Tee mower	2016	\$ 27,000

### Discussion of Net Assets for Golf Course:

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

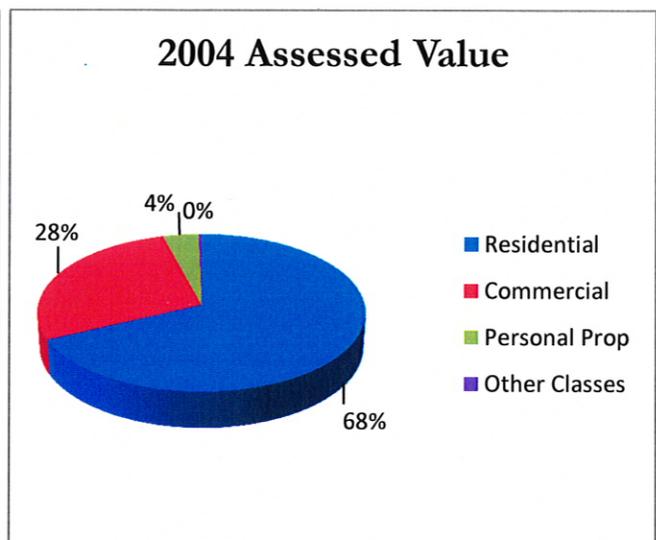
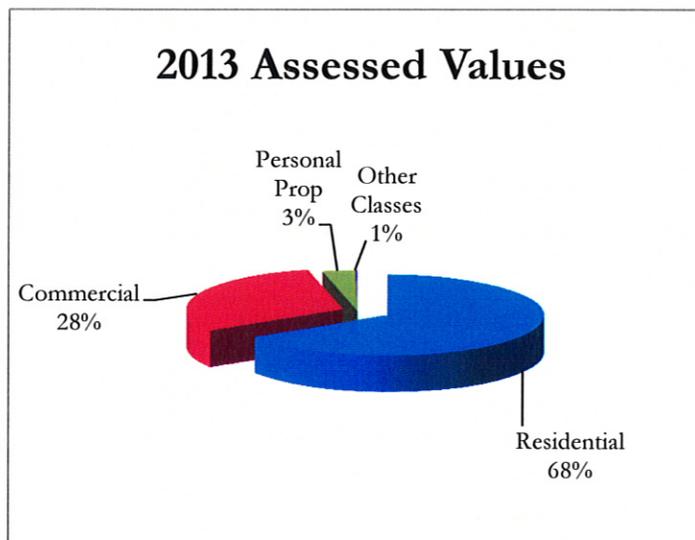
The village has always maintained a strong balance in cash and net assets in order to fund future improvement projects and keep our assets in good condition.

Quantitative Performance Measures:	Rounds of golf
2013 est.	15,000
2012	18,390
2011	12,847
2010	18,110
2009	19,620
2008	19,856
2007	22,027
2006	23,555
2005	22,435
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			
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	\$ 38,008,600	\$ 3,775,600	\$ 1,415,033,400	\$ 1,341,434,800	105.49%
2012	\$ 976,030,500	\$ 440,367,200	\$ 43,023,800	\$ 3,747,700	\$ 1,463,169,200	\$ 1,353,369,900	108.11%
2013	\$ 986,798,200	\$ 453,350,600	\$ 50,655,800	\$ 3,633,100	\$ 1,494,437,700	\$ 1,410,056,600	105.98%

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			Total Construction Costs Estimates (Based on Building Permits Issued)		
Year	Population	Percentage Change	Year	Values	Percentage Change
1997	12,399		1997	\$20,329,500	
1998	12,495	0.77%	1998	\$37,389,000	83.92%
1999	12,861	2.93%	1999	\$46,494,000	24.35%
2000	<b>13,546</b>	5.33%	2000	\$46,785,000	0.62%
2001	13,849	2.24%	2001	\$50,509,000	7.37%
2002	14,376	6.13%	2002	\$46,771,000	-7.99%
2003	14,947	3.97%	2003	\$44,847,000	-4.29%
2004	15,208	1.75%	2004	\$40,457,300	-10.85%
2005	15,475	1.76%	2005	\$30,630,000	-24.29%
2006	15,755	1.81%	2006	\$31,678,400	3.42%
2007	15,830	0.48%	2007	\$36,890,250	16.45%
2008	15,965	0.85%	2008	\$18,284,600	-50.44%
2009	16,110	0.91%	2009	\$12,855,200	-29.69%
2010	<b>17,399</b>	8.00%	2010	\$25,982,000	102.11%
2011	17,728	1.89%	2011	\$31,443,000	21.02%
2012	18,166	2.47%	2012	\$19,818,430	-36.97%
2013	18,348	1.00%	2013	\$18,438,600	-6.96%

Source: State of Wisconsin, Dept. of Administration    Note: 2013 data through 8/31/13.  
2000 and 2010 data from US Census

Tax Increment Districts - Total Incremental Assessed Values							
Year	TID #2 Values	TID #3 Values	TID #4 Values	TID #5 Values	TID #6 Values	TID #7 Values	Total Increments
2003	\$ 66,677,600						\$ 66,677,600
2004	\$ 66,426,300						\$ 66,426,300
2005	\$ 68,925,700						\$ 68,925,700
2006	\$ 73,732,200	(Created)					\$ 73,732,200
2007	\$ 76,767,400	\$ 6,908,400	(Created)				\$ 83,675,800
2008	\$ 81,194,900	\$ 8,370,600	\$ 1,777,300	(Created)	(Created)		\$ 91,342,800
2009	\$ 80,681,400	\$ 9,118,500	\$ 43,900	\$ 259,800	\$ 192,600		\$ 90,296,200
2010	\$ 55,720,300	\$ 10,397,500	\$ (5,587,100)	\$ (2,791,300)	\$ (23,100)		\$ 57,716,300
2011	\$ 49,423,800	\$ 9,507,900	\$ 312,400	\$ (4,270,900)	\$ (19,600)		\$ 54,953,600
2012	\$ 50,463,500	\$ 16,063,500	\$ 9,680,900	\$ (591,100)	\$ 3,476,800	(Created)	\$ 79,093,600
2013	\$ 48,568,600	\$ 16,166,800	\$ 18,194,000	\$ 1,014,500	\$ 3,642,700	\$ 356,900	\$ 87,943,500

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)			
	2013	Rank	Rank	2003
United Health Group (Insurance)	\$38,584,300	1	1	\$46,040,500
Menard Inc.	\$16,300,200	2	-	-
Woodman's Food Market	\$14,817,800	3	2	\$17,274,600
Elana LLC - Apartments	\$13,822,700	4	3	\$12,831,700
CCAPTS LLC - Apartment complex	\$12,734,400	5	-	-
Omnova Solutions (Manufacturing)	\$9,389,500	6	4	\$8,873,700
Hattiesburg Paper Co LLC (Warehousing)	\$8,574,600	7	5	\$7,253,700
Mills Land Co. (Fleet Farm- Retail)	\$8,432,600	8	7	\$5,841,700
Comfort Suites (Hotel) & Rock Gardens	\$7,660,300	9	10	\$5,035,000
Watermolen - Apartment Buildings	\$7,489,500	10	-	-
Sanimax AMX LLC (Manufacturing)	-	-	6	\$6,912,000
EKA Chemical (Manufacturing)	-	-	8	\$5,415,900
B&D Warehousing	-	-	9	\$5,221,300

*Manufacturing assessments are obtained from the State of Wisconsin and had not yet been received from the state at time of printing.*

*Note: The three taxpayers at the bottom of the list in 2013 still exist in Howard, their values are not in the top 10.*

Top Ten Employers within Brown County: <span style="float: right;"><i>Note: All of the employers are located within 15 minutes of Howard.</i></span>					
	2013	2003	2012	2013	2003
1. Humana	3,182	2,745	6. Georgia-Pacific	2,300	3,800
2. Oneida Tribe of Indians	2,773	2,815	7. United Health Group	1,962	1,310
3. Schneider National Inc.	2,697	3,400	8. Aurora Health Care	1,644	-
4. Green Bay Public Schools	2,655	2,510	9. St. Vincent Hospital	1,589	1,870
5. Bellin Health	2,469	1,920	10. Wisconsin Public Service	1,575	-

*Source: [http://www.tittletown.org/media/206056/factbook\\_employers\\_12.pdf](http://www.tittletown.org/media/206056/factbook_employers_12.pdf), for employment data as of July 2012.*

### Other Data:

Date of Incorporation      January 26, 1959

*Prior to incorporating, the Village was a town, dating back to 1835.*

Form of Government      Board/Administrator

Area in square miles                      22

Miles of streets                              106

Number of parks                              9

Park acreage                                      361

Golf course acres                              67

Fire stations                                      2

Watermain                                      83 miles

Sanitary sewers                              88 miles

Hospitals within 10 miles                      3

Family clinics                                      2

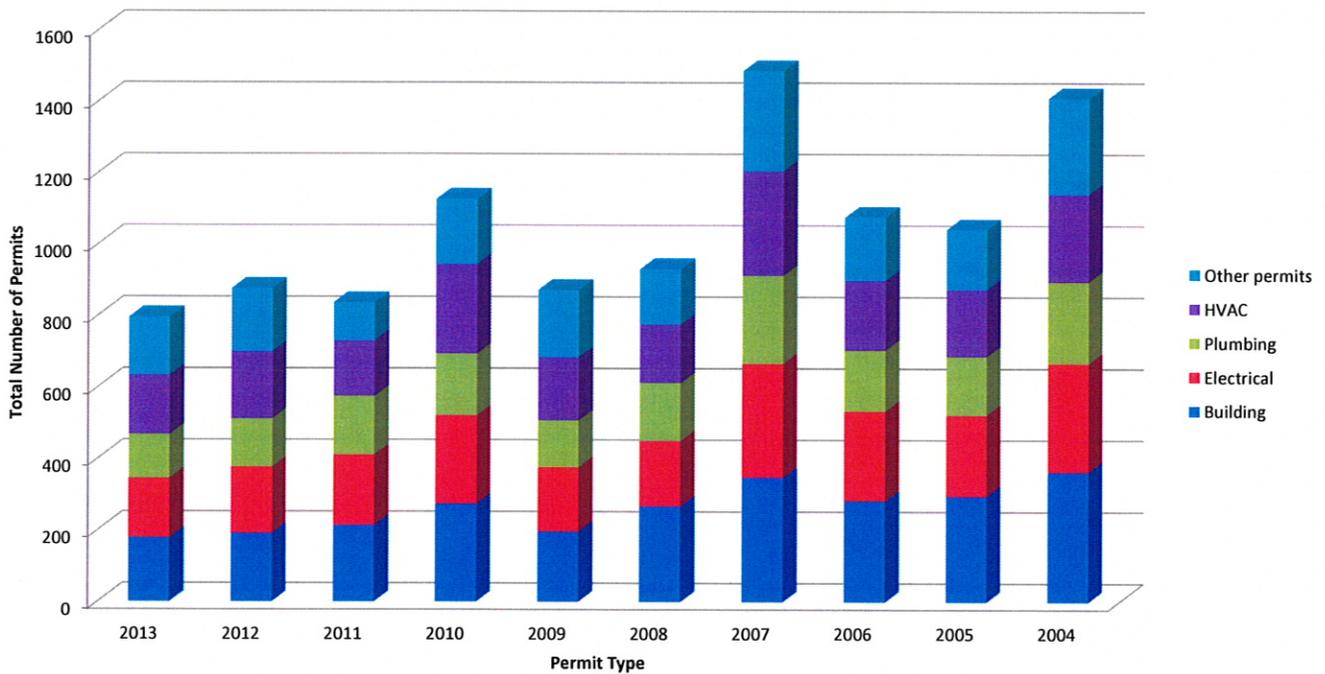
### Building Permits Issued

For Years 2003 through 2012 and 10 Months of 2013

Permits Issued	2013 thru Oct 31	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Building	178	191	213	273	196	267	347	282	295	363	424
Electrical	166	184	197	247	179	182	318	251	227	303	362
Plumbing	122	135	163	172	131	162	247	170	164	229	310
HVAC	166	188	156	251	177	164	292	195	187	245	316
Other Permits	163	177	107	182	188	155	281	177	168	268	335
Total	795	875	836	1125	871	930	1,485	1,075	1,041	1,408	1,747

Construction value \$ 18,336,100 \$ 19,818,400 \$ 34,324,200 \$ 25,982,000 \$ 12,855,200 \$ 18,284,600 \$ 36,890,200 \$ 31,678,400 \$ 30,630,000 \$ 40,457,300 \$ 44,847,000

### Building Permits Issued By Type Years 2004 through 2013



**Village of Howard  
Other Statistical Data**

**Distance to nearest Cities:**

**Data from 2010 Census:**

City	No. of Miles	Total Population	17,399	100.0%
		Total Housing Units	7,223	100.0%
Green Bay, WI	Borders on east	No. Units - occupied	6,941	96.1%
Milwaukee, WI	115	No. Units - owner occupied	4,602	63.7%
Madison, WI	132	No. Units - renter occupied	2,339	32.4%
Chicago, IL	215	Population in owner occupied	12,389	71.2%
Minneapolis, MN	285	Population in renter occupied	4,941	28.4%

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	<b>\$51,569</b>	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	\$26,782	<b>\$58,190</b>	7.1%	5,527
2010	17,399	\$28,661	\$50,743	6.6%	5,633
2011	17,728	\$25,908	\$52,406	6.2%	5,817
2012	18,166	N/A	N/A	6.1%	5,808
2013	18,348	N/A	N/A	5.2%	5,857

Howard-Suamico School District provided school enrollment figures.

Population estimates come from the State of Wisconsin, except for 2000 and 2010 comes from US Census.

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

<http://factfinder.census.gov/> The 2010 and 2011 amount have been inflation adjusted to 2005 dollars.

N/A = not available or unable to obtain data

Bolded items are from the 2010 US Census for the Village of Howard.

## Municipal Indicators

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 est.
<b>Fire Protection</b>										
ISO Rating	5	5	5	5	3	3	3	3	3	3
Average response Time	6.08	6.10	6.01	6.05	7.02	7.42	8.10	8.10	7.24	7.35
No. of inspections	1,890	2,057	2,047	2,120	2,120	2,200	2,372	2,452	2,493	2,500
No. of public education programs	31	34	42	48	59	55	25	25	25	25
<b>Police Protection</b>										
Total Property Crimes	Information not available			122	106	n/a	422	150	250	360
Total Violent Crimes				39	36	75	76	59	148	39
Response Time				n/a	7.6	11.3	3.5	n/a	n/a	n/a
Clearance Rates (property)				75%	78.30%	n/a	90.79%	n/a	n/a	n/a
Clearance Rates (violent)				94%	80.56%	90%	82.11%	n/a	n/a	n/a
<b>EMS</b>										
Response time	4.51	4.60	4.52	4.40	4.30	4.60	4.60	4.60	4.9	4.70
<b>Transportation</b>										
Number miles paved in year	2.66	2.7	3.27	4	2.46	1.74	0	1.81	1.94	2.71
Streets cleared of snow within 24 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	95.0%	100.00%	83.00%	100.00%	98.50%
Streets cleared of snow within 12 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	86.0%	75.00%	75.00%	100.00%	90.50%
Streets with PASER rating of 4 or lower	10.1	12.4	10.4	8.4	6.2	6.2	6.0	9.9	10.0	13.9
Streets reconstructed in year	0.00%	0.90%	0.00%	0.00%	0.50%	0.50%	0.00%	0.27%	0.17%	0.41%
Lane miles in need of crack sealing	12.3	3.7	2.4	5.7	2.6	5.5	7.8	17.8	16.7	49
Lane miles of crack sealing completed	1	2.5	4.1	0	4.4	0	0	0	12.9	38.6
<b>Quality of Life</b>										
Recycling diversion rate	21.45%	22.62%	24.16%	24.55%	21.50%	26.39%	26.42%	25.55%	25.38%	25.05%
Acres of park land maintained	200	200	200	200	200	200	200	200	200	200
<b>Economic Vitality</b>										
Unemployment rate	3.90%	4.20%	4.00%	4.30%	5.40%	7.10%	6.60%	6.20%	6.10%	5.20%
Per Capita Income	n/a	\$25,353	\$24,510	\$25,857	\$27,701	\$26,782	\$28,861	\$25,908	n/a	n/a
Equalized Property Value per capita	\$70,963	\$76,319	\$82,261	\$84,773	\$87,421	\$87,658	\$79,403	\$75,668	\$76,341	\$76,851
<b>City Management</b>										
Municipal bond rating	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA
General Fund Balance Unreserved	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
GO Debt Divided by Assessed Value	1.092%	0.929%	0.775%	0.521%	0.421%	24.180%	25.198%	11.661%	0.113%	0.000%
Building plan/plat reviews completed	n/a	n/a	n/a	24	106	159	159	150	180	160
Building permits issued	1,408	1,041	1,075	1,485	930	871	1,125	836	875	795
Utility bills processed on time	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

## DETAIL LINE ITEM BUDGET

		2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
<b>FUND 100 GENERAL FUND</b>						
<b>REVENUE</b>						
<b>TAXES</b>						
R 100-41102-000	Omitted Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
R 100-41110-000	General Property Taxes	3,041,036	3,427,482	3,456,033	3,622,150	3,656,300
R 100-41150-000	Taxes - Mngd Forest Land	65	65	68	10	10
R 100-41210-000	Room Tax Revenue	8,799	10,567	10,229	10,500	10,500
R 100-41310-000	Water Utility Taxes	280,341	317,360	359,576	380,000	380,000
R 100-41800-000	Interest on Taxes	1,573	3,882	7,418	1,590	1,990
R 100-41900-000	Other Taxes	2,709	788	34,989	-	-
		3,331,814	3,759,356	3,833,324	4,014,250	4,048,800
<b>INTERGOVERNMENTAL</b>						
R 100-43410-000	State Shared Revenue	831,538	736,407	558,102	557,000	556,600
R 100-43420-000	Fire Ins Shared Tax	40,496	44,778	48,755	48,700	49,600
R 100-43430-000	Other State Shared Taxes	12,429	7,217	6,102	6,200	6,200
R 100-43523-000	Other Law Enforcement	-	-	-	-	-
R 100-43529-000	Other Public Safety Grants	-	-	-	-	-
R 100-43531-000	State Aid - Transportation	908,770	820,164	738,148	664,300	597,900
R 100-43533-000	State Highway Aids	22,172	21,697	21,781	21,800	21,900
R 100-43545-000	Recycling Grants	73,989	44,271	44,314	44,200	44,200
R 100-43610-000	State Aid - Muni Services	11,302	8,659	7,578	8,700	9,400
R 100-43620-000	State Aid in Lieu of Taxes	8,300	8,646	8,352	8,300	8,300
R 100-43650-000	Managed Forest Crop Land	65	-	68	-	-
R 100-43690-000	Other State Payments	-	-	-	-	-
R 100-43691-000	Park Grants	-	-	-	-	-
R 100-43790-000	Other Local Grants	-	-	-	-	-
		1,909,061	1,691,839	1,433,200	1,359,200	1,294,100
<b>LICENSES &amp; PERMITS</b>						
R 100-44110-000	Liquor & Malt Bev Licenses	16,828	34,335	33,850	33,000	33,000
R 100-44111-000	Operators Licenses	7,685	9,157	10,843	10,000	10,000
R 100-44112-000	Cigarette Licenses	1,600	1,150	1,150	1,100	1,100
R 100-46751-000	Cable TV Fees	160,701	190,022	206,257	210,000	210,000
R 100-44114-000	Weights & Measures License	5,331	6,002	5,954	6,000	6,000
R 100-44200-000	Dog Licenses	8,016	7,432	7,252	8,000	8,000
R 100-44201-000	Bicycle & Other Licenses	55	45	30	100	100
R 100-44300-000	Bldg Permit & Inspection Fees	60,896	128,689	179,980	150,000	160,000
R 100-44400-000	Zoning Permits & Fees	2,550	1,000	1,350	2,000	2,000
R 100-44900-000	Other Permits & Fees	6,020	6,635	6,295	6,500	6,500
		269,682	384,467	452,961	426,700	436,700

		2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
<b>FINES &amp; FORFEITS</b>						
R 100-45110-000	Court Penalties & Costs	162,228	194,825	200,332	200,000	226,700
R 100-45130-000	Parking Violations	6,225	10,970	6,670	9,000	9,000
		168,453	205,795	207,002	209,000	235,700
<b>CHARGES FOR SERVICE</b>						
R 100-46110-000	Administrative Charges	12,014	14,666	12,757	14,000	15,000
R 100-46220-000	Fire Protection & False Alarms	5,700	52,375	57,625	52,000	55,000
R 100-46311-000	Snow Removal	-	618	-	-	-
R 100-46420-000	Sanitation Charges	4,851	6,271	4,508	4,500	4,500
R 100-46440-000	Weed Control	6,529	3,401	922	4,000	4,000
R 100-46720-000	Park Rentals	24,761	23,561	12,695	24,000	24,000
R 100-46750-000	Other Culture & Recreation	74,679	53,637	41,727	53,900	46,900
R 100-46750-043	Other Culture & Recreation WPRA TICKET PROG	13,342	12,929	11,833	10,000	13,000
R 100-46840-000	Urban Development	237	2,081	2,557	1,000	1,000
R 100-45120-000	Dog Pickup Fees	657	342	94	300	300
R 100-46900-000	Other Public Charges	2,020	18	2,423	2,000	2,000
		144,790	169,899	147,141	165,700	165,700
<b>MISCELLANEOUS REVENUES</b>						
R 100-46820-000	Other Conservation	3,147	294	28,140	25,000	25,000
R 100-48110-000	Interest on Investments	160,130	68,052	49,475	60,000	60,000
R 100-48130-000	Interest on Special Assessment	-	708	-	-	-
R 100-48200-000	Rent	297,456	321,773	339,984	357,100	365,000
R 100-48302-000	Sale of Fire Equipment	-	-	-	-	-
R 100-48303-000	Sale of Highway Equipment	-	-	-	-	-
R 100-48307-000	Sale of Recyclable Materials	7,911	83,226	49,804	36,200	36,200
R 100-48309-000	Other Property Sales	164	1,425	-	1,000	1,000
R 100-48420-000	Insurance recoveries Police	1,584	-	-	500	500
R 100-48440-000	Insurance recoveries Other	6,075	13,255	1,117	500	500
R 100-48500-000	Donations	-	-	-	-	-
R 100-48500-200	Donations	-	-	-	-	-
R 100-48500-300	Donations	2,880	-	-	-	-
R 100-48500-400	Donations	-	-	-	-	-
R 100-46310-000	Culvert Sales	109	109	375	100	100
		479,456	488,842	468,895	480,400	488,300
R 100-49200-000	Transfers from Other Funds	-	-	-	-	-

FUND 100 GENERAL FUND			2010	2011	2012	2013	2014
EXPENDITURES			Actual	Actual	Actual	Budget	Budget
<b>ACCT 51100 Legislative</b>							
100-51100-210	Board	Contracted Services	\$ -	\$ 6,900	\$ -	\$ -	\$ -
100-51100-290	Board	Workshops	3,115	140	385	2,000	2,000
100-51100-320	Board	Dues	-	-	-	-	-
100-51100-390	Board	Supplies	1,244	2,543	1,267	2,500	2,500
100-51100-390	Board	Supplies-Go Green	-	106	83	500	-
100-51100-998	Board	Emp Benefi	4,408	4,384	4,384	4,400	4,600
100-51100-999	Board	Salaries	57,612	57,300	57,300	57,600	59,100
			<u>66,379</u>	<u>71,373</u>	<u>63,419</u>	<u>67,000</u>	<u>68,200</u>
<b>ACCT 51110 Community Development</b>							
100-51110-210	Comm Dev	Contracted Services	700	38,228	3,519	10,000	10,000
100-51110-220	Comm Dev	Telephone	1,437	1,297	1,147	1,500	1,500
100-51110-290	Comm Dev	Workshops	193	488	-	1,400	1,400
100-51110-320	Comm Dev	Dues	527	256	590	500	500
100-51110-390	Comm Dev	Supplies	1,588	1,296	664	1,000	1,000
100-51110-998	Comm Dev	Emp Benefi	13,433	13,846	11,449	12,500	13,100
100-51110-999	Comm Dev	Salaries	77,485	78,654	80,232	87,200	91,600
			<u>95,363</u>	<u>134,065</u>	<u>97,601</u>	<u>114,100</u>	<u>119,100</u>
<b>ACCT 51200 Judicial &amp; Attorney</b>							
100-51200-190	Judicial	Prof serv	42,979	46,134	47,103	37,500	37,500
100-51200-195	Judicial	Legal Fees	19,891	21,947	29,983	20,000	20,000
100-51200-210	Judicial	Subcontrac	12,590	10,400	12,328	13,000	13,000
100-51200-220	Judicial	Telephone	419	563	275	400	400
100-51200-290	Judicial	Workshops	1,645	1,314	1,689	1,600	1,600
100-51200-320	Judicial	Dues	690	765	765	700	700
100-51200-390	Judicial	Supplies	1,151	2,919	3,050	1,800	1,800
100-51200-998	Judicial	Emp Benefi	21,012	22,009	23,411	26,100	23,300
100-51200-999	Judicial	Salaries	52,403	57,243	57,222	58,100	65,200
			<u>152,780</u>	<u>163,294</u>	<u>175,826</u>	<u>159,200</u>	<u>163,500</u>
<b>ACCT 51400 Administrator</b>							
100-51400-210	Administra	Subcontrac	10,790	5,730	16,699	5,000	20,000
100-51400-220	Administra	Telephone	3,358	2,625	2,460	2,400	2,400
100-51400-240	Administra	Repair Mtn	884	1,478	949	1,500	1,500
100-51400-241	Administra	Mtn Agreem	-	-	-	-	-
100-51400-290	Administra	Workshops	4,278	1,406	1,244	2,000	2,000
100-51400-320	Administra	Dues	2,848	334	3,939	1,000	1,000
100-51400-390	Administra	Supplies	5,610	3,188	4,040	5,000	5,000
100-51400-391	Administra	CASHOVSH	(25)	5	(34)	-	-
100-51400-997	Administra	Budget increase salaries	-	-	-	-	60,000
100-51400-998	Administra	Emp Benefi	39,861	41,729	32,955	37,000	36,800
100-51400-999	Administra	Salaries	132,868	91,651	104,592	104,500	108,400
			<u>200,472</u>	<u>148,146</u>	<u>166,844</u>	<u>158,400</u>	<u>237,100</u>
<b>ACCT 51440 Elections</b>							
100-51440-210	Elections	Subcontrac	976	2,788	4,591	2,800	4,500
100-51440-390	Elections	Supplies	8,495	12,535	42,047	3,000	5,000
			<u>9,471</u>	<u>15,323</u>	<u>46,638</u>	<u>5,800</u>	<u>9,500</u>

			2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget
<b>ACCT 51500 Administrative Services</b>							
100-51500-190	Admin Svcs	Prof serv	10,350	12,500	6,475	11,500	11,500
100-51500-210	Admin Svcs	Contracted service	10,319	2,733	17,730	12,000	12,000
100-51500-220	Admin Svcs	Telephone	3,032	3,425	2,771	3,400	3,000
100-51500-290	Admin Svcs	Workshops	1,141	967	755	1,500	1,500
100-51500-320	Admin Svcs	Dues & publications	12,382	9,149	19,098	12,000	11,700
100-51500-390	Admin Svcs	Supplies	37,281	32,845	43,063	35,000	28,000
100-51500-998	Admin Svcs	Emp Benefi	38,693	38,974	39,379	43,600	40,100
100-51500-999	Admin Svcs	Salaries	108,323	108,429	116,903	117,300	122,500
			<u>221,521</u>	<u>209,022</u>	<u>246,174</u>	<u>236,300</u>	<u>230,300</u>
<b>ACCT 51530 Assessment of Property</b>							
100-51530-190	Assessment	Prof serv	50,265	44,362	54,875	45,000	47,500
<b>ACCT 51600 Genl Building &amp; Plant</b>							
100-51600-210	VH Bldg	Contracted service	15,367	23,634	18,306	16,800	16,800
100-51600-221	VH Bldg	Telephone	-	772	-	-	-
100-51600-221	VH Bldg	Utilities	20,417	19,383	22,416	21,000	23,000
100-51600-240	VH Bldg	Repair Mtn	17,707	38,944	18,679	20,000	20,000
100-51600-390	VH Bldg	Supplies	3,526	4,686	5,621	7,000	7,000
			<u>57,017</u>	<u>87,419</u>	<u>65,022</u>	<u>64,800</u>	<u>66,800</u>
<b>Uncollectible Taxes &amp; Contingencies</b>							
100-51910-000	Uncoll Tax		3,653	5,238	2,683	5,000	5,000
100-51920-000	Judgements		-	-	-	-	-
100-51940-000	Bad Debts		-	-	-	-	-
100-51950-000	Contingenc		-	-	-	-	-
			<u>3,653</u>	<u>5,238</u>	<u>2,683</u>	<u>5,000</u>	<u>5,000</u>
<b>ACCT 51930 Insurance &amp; Bonds</b>							
100-51930-099	Ins Bonds	INS DED	(775)	1,471	(250)	2,000	2,000
100-51930-100	Ins Bonds	Bonds	510	340	40	500	500
100-51930-101	Ins Bonds	Prop Ins	25,982	24,426	27,640	30,000	35,000
100-51930-102	Ins Bonds	Gen Liab	26,948	10,000	13,779	10,000	14,200
100-51930-104	Ins Bonds	Crime Ins	750	227	234	800	300
100-51930-106	Ins Bonds	WC Ins	53,534	36,792	24,250	34,000	50,000
100-51930-107	Ins Bonds	E&O Ins	-	-	-	-	-
100-51930-108	Ins Bonds	Vehicle In	26,000	20,638	18,828	15,500	16,000
			<u>132,949</u>	<u>93,894</u>	<u>84,521</u>	<u>92,800</u>	<u>118,000</u>
<b>ACCT 52100 Law Enforcement</b>							
100-52100-210	Police	Contracted service	1,247,798	1,317,036	1,379,800	1,397,400	1,528,600
100-52100-220	Police	Telephone	3,858	3,794	3,061	3,900	3,000
100-52100-221	Police	Utilities	6,546	6,215	6,409	7,500	6,500
100-52100-240	Police	Repair Mtn	60,930	69,460	67,233	69,000	68,000
100-52100-390	Police	Supplies	2,776	4,135	4,754	6,000	5,000
100-52100-998	Police	Emp Benefi	2,497	3,780	4,435	2,700	4,400
100-52100-999	Police	Salaries	32,087	32,372	30,153	33,900	33,900
			<u>1,356,492</u>	<u>1,436,792</u>	<u>1,495,845</u>	<u>1,520,400</u>	<u>1,649,400</u>

			2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget
<b>ACCT 52200 Fire Protection</b>							
100-52200-220	Fire	Telephone	3,955	4,859	3,637	4,000	4,000
100-52200-221	Fire	Utilities	20,172	19,511	19,501	22,000	20,000
100-52200-230	Fire	Public Fir	397,000	397,000	397,000	310,000	310,000
100-52200-240	Fire	Repair Mtn	31,911	40,057	42,029	30,000	40,000
100-52200-290	Fire	Workshops	8,774	5,739	10,082	12,000	10,000
100-52200-390	Fire	Supplies	34,977	41,157	36,245	40,000	38,000
100-52200-393	Fire	Grants	-	-	-	-	-
100-52200-998	Fire	Emp Benefi	31,691	58,625	66,129	69,500	89,300
100-52200-999	Fire	Salaries	236,360	318,791	327,018	400,600	462,000
			<b>764,840</b>	<b>885,739</b>	<b>901,641</b>	<b>888,100</b>	<b>973,300</b>
<b>ACCT 52300 Rescue</b>							
100-52300-210	Rescue	Contracted services	159,073	167,126	171,304	171,400	169,200
100-52300-220	Rescue	Telephone	(34)	493	-	-	-
100-52300-221	Rescue	Utilities	5,539	5,258	5,423	7,500	6,000
			<b>164,578</b>	<b>172,877</b>	<b>176,727</b>	<b>178,900</b>	<b>175,200</b>
<b>ACCT 52400 Code Enforcement</b>							
100-52400-210	Code Enfor	Contracted services	-	-	-	-	-
100-52400-220	Code Enfor	Telephone	1,728	1,809	1,435	2,500	2,500
100-52400-240	Code Enfor	Repair Mtn	1,005	809	2,166	2,000	2,000
100-52400-290	Code Enfor	Workshops	1,121	456	1,376	1,800	1,800
100-52400-320	Code Enfor	Dues	-	-	-	100	100
100-52400-390	Code Enfor	Supplies	4,343	890	542	4,500	4,500
100-52400-998	Code Enfor	Emp Benefi	51,030	48,494	40,506	44,800	24,400
100-52400-999	Code Enfor	Salaries	131,530	146,314	87,677	101,100	63,600
			<b>190,757</b>	<b>198,772</b>	<b>133,702</b>	<b>156,800</b>	<b>98,900</b>
<b>ACCT 53100 Administration Public Works</b>							
100-53100-210	PW Admin	Subcontrac	5,230	3,186	3,842	4,500	4,500
100-53100-290	PW Admin	Workshops	201	260	426	1,000	1,000
100-53100-320	PW Admin	Dues	147	2,601	4,619	800	800
100-53100-390	PW Admin	Supplies	4,186	3,568	6,064	7,000	6,000
100-53100-998	PW Admin	Emp Benefi	21,454	15,932	9,482	10,700	10,400
100-53100-999	PW Admin	Salaries	57,250	56,837	37,714	48,000	49,200
			<b>88,468</b>	<b>82,384</b>	<b>62,147</b>	<b>72,000</b>	<b>71,900</b>
<b>ACCT 53230 Mechanical Operations</b>							
100-53230-240	Mechanic	Repair Mtn	356	1,205	3,198	1,000	1,000
100-53230-290	Mechanic	Workshops	-	687	47	300	300
100-53230-390	Mechanic	Supplies	4,996	6,942	8,818	7,000	11,000
100-53230-998	Mechanic	Emp Benefi	34,795	32,749	35,528	43,600	37,000
100-53230-999	Mechanic	Salaries	77,807	72,599	75,589	90,000	90,000
			<b>117,954</b>	<b>114,182</b>	<b>123,180</b>	<b>141,900</b>	<b>139,300</b>

			2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget
<b>ACCT 53270 Building Operations</b>							
100-53270-210	PW Bldg	Subcontrac	13,819	14,523	16,242	14,600	14,600
100-53270-220	PW Bldg	Telephone	4,613	5,958	5,067	5,500	5,500
100-53270-221	PW Bldg	Utilities	29,404	28,852	24,274	35,000	30,000
100-53270-240	PW Bldg	Repair Mtn	12,363	14,485	17,185	16,000	16,000
100-53270-390	PW Bldg	Supplies	9,342	9,577	3,534	7,500	6,200
			<u>69,541</u>	<u>73,395</u>	<u>66,302</u>	<u>78,600</u>	<u>72,300</u>
<b>ACCT 53311 Street Operations</b>							
100-53311-210	Streets	Subcontrac	1,045	3,727	23,665	6,000	10,000
100-53311-220	Streets	Telephone	3,319	2,212	1,402	3,700	1,400
100-53311-240	Streets	Repair Mtn	104,542	131,906	115,462	140,000	140,000
100-53311-290	Streets	Workshops	730	405	2,256	1,800	1,800
100-53311-320	Streets	Dues	2,163	505	315	500	500
100-53311-390	Streets	Supplies	97,316	80,422	56,980	66,000	56,000
100-53311-998	Streets	Emp Benefi	141,706	175,409	163,319	167,000	140,300
100-53311-999	Streets	Salaries	332,543	372,654	381,758	390,000	410,000
			<u>683,364</u>	<u>767,240</u>	<u>745,157</u>	<u>775,000</u>	<u>760,000</u>
<b>ACCT 53312 Snow Removal</b>							
100-53312-240	Snow	Repair Mtn	37,830	47,836	28,581	38,000	38,000
100-53312-390	Snow	Supplies	84,162	47,562	42,626	50,000	50,000
100-53312-998	Snow	Emp Benefi	27,594	16,883	12,958	30,500	27,500
100-53312-999	Snow	Salaries	51,405	37,709	33,421	67,000	70,200
			<u>200,991</u>	<u>149,990</u>	<u>117,586</u>	<u>185,500</u>	<u>185,700</u>
<b>ACCT 53420 Street Lighting</b>							
100-53420-000	Str Lights		283,150	296,547	312,871	375,000	330,000
<b>ACCT 53620 Sanitation Operations</b>							
100-53620-210	Sanitation	Contracted services	232,741	276,105	283,882	300,700	234,700
100-53620-240	Sanitation	Repair Mtn	7,782	9,542	9,907	9,300	11,000
100-53620-291	Sanitation	Tonnage	146,547	165,998	167,616	165,000	170,000
100-53620-390	Sanitation	Supplies	17,554	5,298	8,624	10,000	9,000
100-53620-998	Sanitation	Emp Benefi	9,305	10,902	6,202	13,000	8,500
100-53620-999	Sanitation	Salaries	22,031	24,780	13,814	29,600	23,000
			<u>435,960</u>	<u>492,625</u>	<u>490,045</u>	<u>527,600</u>	<u>456,200</u>
<b>ACCT 53635 Recycling Operations</b>							
100-53635-210	Recycling	Contracted services	223,358	262,129	258,308	278,400	141,000
100-53635-390	Recycling	Supplies	2,329	1,367	546	2,500	2,500
100-53635-998	Recycling	Emp Benefi	8,928	12,481	9,337	-	-
100-53635-999	Recycling	Salaries	21,898	30,385	22,135	-	-
			<u>256,513</u>	<u>306,362</u>	<u>290,326</u>	<u>280,900</u>	<u>143,500</u>

			2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget
<b>ACCT 54100 Public Health Services</b>							
100-54100-220	Pub Health	Telephone	419	2	-	400	400
100-54100-390	Pub Health	Supplies	11,551	8,310	9,460	8,000	8,000
100-54100-998	Pub Health	Emp Benefi	1,961	1,552	1,420	2,200	1,800
100-54100-999	Pub Health	Salaries	10,987	10,407	11,151	12,000	12,400
100-54981-000	Nutrition		-	-	-	3,000	-
			<u>24,918</u>	<u>20,271</u>	<u>22,031</u>	<u>25,600</u>	<u>22,600</u>
<b>ACCT 55200 Parks</b>							
100-55200-210	Parks	Subcontrac	9,067	8,819	13,132	10,000	10,000
100-55200-221	Parks	Utilities	17,283	17,725	17,030	20,000	20,000
100-55200-240	Parks	Repair Mtn	51,248	54,210	70,204	57,000	57,000
100-55200-242	Parks	Repair Mtn	8,484	12,432	-	-	-
100-55200-390	Parks	Supplies	52,443	47,527	39,294	40,000	40,000
100-55200-998	Parks	Emp Benefi	51,785	38,667	41,814	60,000	54,000
100-55200-999	Parks	Salaries	139,981	101,682	110,470	150,800	167,000
			<u>330,291</u>	<u>281,062</u>	<u>291,944</u>	<u>337,800</u>	<u>348,000</u>
<b>ACCT 55300 Leisure Services</b>							
100-55300-210	Recreation	Subcontrac	2,743	3,467	2,667	9,500	9,500
100-55300-220	Recreation	Telephone	2,205	1,400	826	2,500	2,500
100-55300-290	Recreation	Workshops	1,148	300	625	1,200	1,200
100-55300-320	Recreation	Dues	720	887	250	800	800
100-55300-390	Recreation	Supplies	72,866	43,875	32,553	28,500	28,500
100-55300-998	Recreation	Emp Benefi	38,232	27,638	21,331	24,900	25,600
100-55300-999	Recreation	Salaries	173,063	78,340	70,385	83,300	85,000
			<u>290,977</u>	<u>155,907</u>	<u>128,637</u>	<u>150,700</u>	<u>153,100</u>
<b>ACCT 56400 Board of Appeals</b>							
100-56400-998	Bd Appeals	Emp Benefi	12	26	28	50	50
100-56400-999	Bd Appeals	Salaries	160	340	360	400	450
			<u>172</u>	<u>366</u>	<u>388</u>	<u>450</u>	<u>500</u>
<b>ACCT 59230 FUND TRANSFER</b>							
100-59230-000	Transfers out		-	-	140,000	-	-

2010	2011	2012	2013	2014
Actual	Actual	Actual	Budget	Budget

**FUND 203 COMMUNITY DEVELOPMENT**

R 203-48110-000	Interest on Investments		\$ 21,507	\$ 2,399	\$ 1,929	\$ 2,000	\$ 500
R 203-48910-000	Repayment of Loans		-	-	-	94,016	106,540
R 203-48910-012	Repayment of Loans	Zepnick Loan	22,679	34,018	34,018	-	-
R 203-48910-013	Repayment of Loans	Rustic Rail Loan	-	-	-	-	-
R 203-48910-014	Repayment of Loans	J Senn	-	26,156	26,156	-	-
R 203-48910-017	Repayment of Loans	Tender Hearts	8,353	9,116	9,116	-	-
R 203-48910-024	Repayment of Loans	Mau Loan	25,396	15,575	15,575	-	-
R 203-48910-026	Repayment of Loans	HiTech Integrated	88,390	16,319	16,319	-	-
R 203-48910-028	Repayment of Loans	Integrity Engineering	-	5,521	5,521	-	-
			<u>166,325</u>	<u>109,104</u>	<u>108,634</u>	<u>96,016</u>	<u>107,040</u>
203-51400-190	Administration	Prof serv	3,656	2,951	2,951	-	-
203-51400-390	Administration	Supplies	100	312	312	19,000	23,000
203-51400-998	Administration	Emp Benefi	4,325	3,521	3,521	-	-
203-51400-999	Administration	Salaries	11,684	13,647	13,647	-	-
203-56700-390	Econ Dev	Supplies	-	-	-	-	-
203-56700-700	Econ Dev	LOANS	280,000	255,000	255,000	195,000	270,000
			<u>299,765</u>	<u>275,431</u>	<u>275,431</u>	<u>214,000</u>	<u>293,000</u>

**FUND 204 TAX INCREMENT DISTRICT #2-AMS**

R 204-41120-000	Tax Increment Levy		1,370,093	1,044,887	963,571	984,810	929,500
R 204-42000-000	Special Assessments		17,822	2,087	1,979	-	-
R 204-43430-000	Other State Shared Taxes		95,828	43,657	48,567	62,722	57,000
R 204-48110-000	Interest on Investments		49,399	4,187	1,516	650	-
R 204-48130-000	Interest on Special Assessment		1	1,181	1,098	-	-
R 204-48309-000	Other Property Sales		-	1,000	-	-	-
R 204-48910-000	Other Misc Sales		-	-	3,576	12,514	12,500
			<u>1,533,143</u>	<u>1,096,999</u>	<u>1,020,307</u>	<u>1,060,696</u>	<u>999,000</u>
204-51400-210	Administration	Contracted services	188	3,266	3,266	150	500
204-53150-998	Engineering	Emp Benefi	2	-	-	-	-
204-53150-999	Engineering	Salaries	24	-	-	-	-
204-56700-118	Econ Dev	Strm Mngt	138,481	-	-	-	-
204-59230-000	Transfers		1,042,962	827,770	827,770	1,344,095	1,000,000
			<u>1,181,656</u>	<u>831,036</u>	<u>831,036</u>	<u>1,344,245</u>	<u>1,000,500</u>

**FUND 301 DEBT SERVICE**

R 301-41110-000	General Property Taxes		310,000	80,000	87,000	-	-
R 301-48110-000	Interest on Investments		20,425	20,425	-	-	-
R 301-48200-000	Rent		-	9,750	9,750	-	-
R 301-49220-000	Transfer from TIF		1,042,962	827,770	1,046,505	1,693,112	-
			<u>1,373,387</u>	<u>937,945</u>	<u>1,143,255</u>	<u>1,693,112</u>	<u>-</u>

2010	2011	2012	2013	2014
Actual	Actual	Actual	Budget	Budget

301-58100-201	Debt Svc Principal	01TID DEBT/State Tru	-	71,896	71,896	644,983	-
301-58100-202	Debt Svc Principal	02TID DEBT	700,000	-	-	1,005,000	-
301-58100-203	Debt Svc Principal	03TIDebt	185,000	-	-	-	-
301-58100-204	Debt Svc Principal	04TIDebt	320,000	740,000	740,000	-	-
301-58200-201	Debt Svc Interest	01TID Debt/State Trust	-	-	24,901	27,412	-
301-58200-202	Debt Svc Interest	02TID DEBT	77,100	24,901	-	19,095	-
301-58200-203	Debt Svc Interest	03TIDebt	24,700	-	-	-	-
301-58200-204	Debt Svc Interest	04TIDebt	136,520	87,770	87,770	-	-
			<u>1,443,320</u>	<u>924,567</u>	<u>924,567</u>	<u>1,696,490</u>	<u>-</u>

**FUND 401 TIF #3**

R 401-41120-000	Tax Increment Levy		123,296	194,978	185,367	313,484	309,400
R 401-43430-000	Other State Shared Taxes		3,514	4,326	4,032	6,424	8,300
R 401-46840-000	Urban Development		23,387	-	-	-	-
R 401-48110-000	Interest Income (Expense)		(16,057)	(1,541)	(529)	300	(290,000)
R 401-48910-000	Loan repayments		-	8,861	-	58,500	-
			<u>134,141</u>	<u>197,763</u>	<u>188,870</u>	<u>320,208</u>	<u>27,700</u>

401-51400-190	Administration	Prof serv	1,347	772	772	-	-
401-51400-290	Administration	Workshops	-	-	-	-	-
401-51400-390	Administration	Supplies	-	150	150	150	500
401-56701-110	Woodfield	Land cost	-	-	-	-	2,000,000
401-56701-114	Woodfield	Street	125,546	239	239	-	1,625,000
401-56701-118	Woodfield	Strm Mngt	(6,645)	-	-	-	-
401-56701-126	Woodfield	Water cost	-	-	-	-	-
401-58200-000	Woodfield	Debt payments	-	-	-	-	290,000
401-56701-407	Econ Dev	Developer incentive	-	-	-	36,912	37,500
401-56702-114	Econ Dev	Street	6,900	-	-	-	-
401-56702-118	Econ Dev	Strm Mngt	-	-	-	-	-
401-56702-124	Econ Dev	SpecEquip	8,000	-	-	-	-
			<u>135,148</u>	<u>1,161</u>	<u>1,161</u>	<u>37,062</u>	<u>3,953,000</u>

**FUND 402 PARK IMPACT FEE**

R 402-43730-000	Park Grants		178,000	-	-	-	-
R 402-46840-000	Urban Development		99,976	92,741	178,998	125,648	49,000
R 402-48110-000	Interest on Investments		10,292	1,845	1,985	1,733	-
R 402-48309-000	Other property sales		-	-	7,800	-	-
R 402-48500-000	Donations		379,500	-	25,000	6,500	5,000
R 402-49200-000	Transfers from Other Funds		100,000	-	44,112	-	-
			<u>767,768</u>	<u>94,586</u>	<u>257,895</u>	<u>133,881</u>	<u>54,000</u>

402-53150-210	Engineering	Contracted services	38,986	-	-	-	-
402-55200-390	Parks	Supplies	-	2,960	-	-	-
402-55200-820	Parks	Cap Outlay	1,062,004	111,028	113,988	239,000	274,000
402-55200-998	Parks	Emp Benefits	709	3,552	3,552	-	-
402-55200-999	Parks	Salaries	1,553	8,477	8,477	-	-
402-59200-000	Transfer	NO DESCR	-	-	-	-	-
			<u>1,103,253</u>	<u>126,017</u>	<u>126,017</u>	<u>239,000</u>	<u>274,000</u>

2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
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**FUND 404 CAPITAL IMPROVEMENT PROJECTS**

R 404-41110-000	General Property Taxes	905,000	594,273	643,422	695,597	740,000
R 404-42000-000	Special Assessments	177,861	137,984	63,854	60,000	60,000
R 405-43630-000	County Bridge Fund	70,000	-	-	-	425,000
R 404-43690-000	Other State Payments	-	63,470	43,409	117,317	40,000
R 404-46399-031	Transportation Impact Fees Contributed Capital	34,555	50,485	97,428	68,392	26,680
R 404-46840-401	Urban Development Dev fees & trees	42,089	48,165	16,310	140,000	254,800
R 404-46840-402	Urban Development Other grants	92,218	-	-	-	225,000
R 404-46840-4??	Urban Development	-	20,000	81,069	-	-
R 404-48110-000	Interest on Investments	-	1,356	(38)	-	-
R 404-48130-000	Interest on Special Assessment	2,622	2,442	7,691	-	-
R 404-48309-000	Other Property Sales	117,220	-	-	-	-
R 404-48910-015	Repayment of Loans Donna Hebel	-	2,000	2,000	2,000	-
R 404-48309-016	Repayment of Loans Kufel	-	2,000	2,000	2,000	-
R 404-48920-000	Computer Loan Repayments	3,067	3,357	2,292	2,000	9,000
R 404-49200-000	Transfers in	-	335,252	60,000	193,800	50,000
		<b>1,444,633</b>	<b>1,260,784</b>	<b>1,019,437</b>	<b>1,281,106</b>	<b>1,830,480</b>

404-51400-210	Administration Subcontrac	6,400	-	-	-	-
404-51400-392	Administration Bond exps	-	-	-	-	-
404-51400-810	Administration Cap Outlay	5,910	2,439	1,517	-	-
404-53150-106	Engineering WC Ins	6,900	7,304	7,399	8,970	9,500
404-53150-210	Engineering Subcontrac	7,954	3,754	6,358	18,000	10,000
404-53150-220	Engineering Telephone	5,665	3,867	3,991	4,000	4,000
404-53150-240	Engineering Repair Mtn	22,585	6,541	4,528	6,200	6,500
404-53150-290	Engineering Workshops	1,844	146	3,848	3,600	2,000
404-53150-320	Engineering Dues	668	262	295	500	300
404-53150-390	Engineering Supplies	26,710	19,273	30,692	30,000	20,000
404-53150-810	Engineering Cap Outlay	3,370	800	-	-	20,000
404-53150-997	Engineering CONTRA Payroll	(153,200)	(140,700)	(66,500)	(150,000)	(150,000)
404-53150-998	Engineering Emp Benefi	87,732	64,121	67,020	65,000	66,000
404-53150-999	Engineering Salaries	254,919	239,751	234,655	240,000	245,000
404-56700-150	Econ Dev Bridge	1,710	-	904	-	425,000
404-56700-210	Econ Dev Contracted services	499,197	348,213	568,599	675,000	710,000
404-56700-390	Econ Dev Supplies	3,893	-	11,149	20,000	30,000
404-56700-401	Econ Dev Trees	42,089	48,270	16,387	-	-
404-56700-402	Econ Dev Sidewalks	-	864	10,464	48,000	240,000
404-56700-404	Econ Dev Roundabout	-	-	-	-	-
404-56700-406	Econ Dev	296,235	630	-	26,000	-
404-56700-407	Econ Dev Sidewalks/Developer py	81,206	20,000	-	-	-
404-56700-410	Econ Dev Deerfield docks	-	-	-	116,000	-
404-56700-414	Econ Dev Sidewalks 2008	-	82,187	15,321	-	-
404-56700-415	Econ Dev DPW Gen	71,201	-	-	-	-
404-56700-418	Econ Dev Velp Ave	29,508	525,158	(21,744)	-	350,000
404-56700-420	Econ Dev Glendale	1,085,018	15,087	-	-	267,000
404-56700-429	Econ Dev Riverdale Dr	-	26,004	202,075	239,000	-
404-56700-430/462	Econ Dev Others	-	3,238	-	30,000	20,000
404-56700-448	Econ Dev GlenkentI	2,114	-	-	-	-
404-56700-499	Econ Dev Fnl Layer	-	-	-	-	-
		<b>2,389,628</b>	<b>1,277,209</b>	<b>1,096,958</b>	<b>1,380,270</b>	<b>2,275,300</b>

2010	2011	2012	2013	2014
Actual	Actual	Actual	Budget	Budget

**FUND 406 Capital Projects - TIF #4**

R 406-41120-000	Tax Increment Levy	-	-	6,091	188,926	348,200
R 406-43430-000	Other State Shared Taxes	-	13,027	31,281	26,082	14,400
R 406-48110-000	Interest on investments	-	13,300	10,245	7,000	2,000
R 406-49220-000	Transfers in from TIF #2	-	-	-	320,000	1,000,000
		-	13,027	47,617	542,008	1,364,600

406-56700-390	Econ Dev	Gen'l Admin	-	(43,372)	-	17,850	3,000
406-56700-390	Econ Dev	Cap Outlay	-	-	-	231,304	5,388,000
406-56700-190	Econ Dev		6,920	8,284	66,700	-	140,000
406-56700-390	Econ Dev		-	-	-	-	167,000
			6,920	(35,088)	66,700	249,154	5,698,000

**FUND 408 TIF #5**

R 408-41120-000	Tax Increment Levy	-	-	-	-	19,400	
R 408-43430-000	Other State Shared Taxes	-	2,046	4,394	3,600	1,800	
R 408-48110-000	Interest income (expense)	-	(447)	(395)	(500)	(300)	
E 408-51400-210	Administration	Subcontract	28,600	11,991	1,334	600	500

**FUND 409 TIF #6**

R 409-41120-000	Tax Increment Levy	-	-	-	67,851	69,700	
R 409-43430-000	Other State Shared Taxes	-	1,146	1,002	1,002	2,900	
R 409-42000-000	Special assessments	-	-	8,178	11,900	11,500	
R 409-48110-000	Interest Income	-	(281)	(859)	(400)	(400)	
E 409-51400-210	Administration	Subcontract	14,415	14,415	150	150	500
E 409-56700-126	Econ Dev	Infrastructure/incentive	-	54,245	-	-	23,200
E 409-56700-127	Econ Dev	Sanitary sewer system	-	41,163	-	-	-
			14,415	109,823	150	150	23,700

**FUND 410 GENERAL GOVT CAPITAL PROJECTS**

R 410-41110-000	General Property Taxes	67,000	20,000	20,000	20,000	20,000	
R 410-449210-000	Transfers in	-	-	-	25,000	-	
E 410-51400-810	Administration	Cap Outlay	48,324	51,545	10,767	163,096	20,000

**FUND 411 TID #7**

R 411-41120-000	General Property Taxes	-	-	-	-	6,800
R 411-43690-000	Other State Shared Taxes	-	-	-	-	1,200
E 411-56700-110	Land costs	-	-	296,500	3,944	-
E 411-56700-190	Professional svc and other	-	-	22,858	6,552	5,000
E 411-58200-000	Interest expense	-	-	-	3,000	3,000

**FUND 421 POLICE CAPITAL PROJECTS**

R 421-41110-000	General Property Taxes	-	30,000	34,000	25,000	25,000	
R 421-48301-000	Sale of squads	-	16,300	15,347	7,000	-	
E 421-52100-810	Police	Cap Outlay	16,970	72,463	64,680	32,000	43,000

**FUND 422 FIRE DEPT CAPITAL PROJECTS**

R 422-41110-000	General Property Taxes	103,000	105,000	125,000	115,000	117,000	
R 422-43212-000	Grants	61,812	200,000	-	-	-	
R 422-48302-000	Sale of Fire Equipment	-	139,928	7,800	60,000	-	
R 422-48440-000	Insurance recoveries	-	-	145,068	-	-	
R 422-49120-000	Note proceeds (radios)	-	-	191,133	-	-	
R 422-49200-000	Transfers in	-	-	112,320	-	-	
R 422-48500-030	Donations	FIRE DEPARTMENT	-	2,100	2,100	-	
E 422-52200-810	Fire	Cap Outlay	97,293	205,284	556,382	80,651	723,000
E 422-52200-810	Fire	Debt payment	-	-	20,553	41,106	41,110

			2010	2011	2012	2013	2014
			Actual	Actual	Actual	Budget	Budget
<b>FUND 430 PUBLIC WORKS CAPITAL PROJECTS</b>							
R 430-41110-000	General Property Taxes		78,000	107,000	108,000	108,000	108,000
R 430-48309-000	Other Property Sales		5,700	-	15,700	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			83,700	107,000	123,700	108,000	108,000
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
430-53100-810	PW Admin	Cap Outlay	-	34,203	37,313	124,216	225,500
430-53270-810	PW Bldg	Cap Outlay	12,944	9,665	27,457	-	-
430-53311-810	Streets	Cap Outlay	153,422	2,102	17,797	-	-
430-53312-810	Snow	Cap Outlay	-	-	-	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			166,366	45,970	82,567	124,216	225,500
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND 440 PARKS CAPITAL PROJECTS</b>							
R 440-41110-000	General Property Taxes		93,000	20,000	-	-	-
R 440-48440-000	Insurance recoveries Other		2,543	-	-	-	-
R 440-48500-000	Donations		-	30,000	-	-	-
R 440-49210-000	Fund Transfers In		70,000	-	-	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			165,543	50,000	-	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
E 440-59230-000	Parks	Transfer out		-	156,432	-	-
E 440-55200-820	Parks	Cap Outlay	360,693	300	-	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			360,693	300	156,432	-	-
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Glossary

### A

**Accrual Basis.** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**ACH.** Automated Clearing House. ACH is an electronic network for financial transactions in the United States that allows for large transfers of funds between banks for transactions such as direct deposit or paying bills.

**Activity.** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**AICP.** American Institute of Certified Planner. The organization's certificate for individuals that have met the criteria of professional standards that include training and testing.

**Annualize.** Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriating.** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation.** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Asset.** Resources owned or held by a government which have monetary value.

**Attrition.** A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions.** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance.** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

### B

**Base Budget.** Cost of continuing the existing levels of service in the current budget year.

**Bond.** A long-term I. O. U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

## Glossary

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

**Bond Refinancing (Refunding).** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Bond Market.** The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

**Budget.** A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar.** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control.** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

## C

**CAFR (Comprehensive Annual Financial Report).** This report contains the Village's annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the years activity.

**Capital Assets.** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget.** The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements.** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

## Glossary

**Capital Improvements Program (CIP).** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay or Capital Expenditures.** Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project.** Major construction, acquisition, or renovation activities which add value to a government's physical assets or increase their useful life. Also called capital improvements.

**Capital Reserve.** An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis.** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Class One Notice.** An official notice placed into a daily or weekly publication used as the official newspaper of the Village. The Village's official paper is a local paper titled *The Press*.

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

**Computerized Revaluation.** A process of establishing a new assessed value for each property within the Village which utilizes a computer program and the most recent home sales to prepare an assessed value based on one of two methods of acceptable appraisal practices.

**Constant or Real Dollars.** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

## Glossary

**Cost-of-living Adjustment (COLA).** An increase in salaries to offset the adverse effect of inflation on compensation.

**CORP - Comprehensive Outdoor Recreation Plan.** A five year plan detailing new and existing park purchases and improvements.

**CPA – Certified Public Accountant.** An individual obtains this professional title by obtaining a BS or BA accounting degree from a college or university, obtaining certain experience requirements, obtaining a license from a state and passing a four part, 3 ½ day examination from the American Institute of Certified Public Accountants.

## D

**Debt Service.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department.** The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees.** Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement.** The expenditure of money from an account.

**Distinguished Budget Presentation Awards Program.** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**DNR.** Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

## E

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

## Glossary

**Encumbrance.** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements.** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the state or the federal government.

**Equalized Value.** Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

**Equivalent Residential Unit (ERU).** The impervious area of a property relative to the statistical average impervious area of a single family home within the Village of Howard. One ERU equals 3,301 square feet of impervious surface.

**Expenditure.** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expenditure Restraint Program.** The State of Wisconsin offers an entitlement program to cities and villages who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

**Expense.** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

## F

**Fire Insurance Shared Tax.** Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

**Fiscal Policy.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year.** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Village's fiscal year runs from January 1 through December 31.

**Fixed Assets.** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit.** A pledge of a government's taxing power to repay debt obligations.

## Glossary

**FT – Full-time.** A full-time employee of the Village is an employee hired to work at least 40 hours per week on a permanent basis. Full-time employees are eligible to receive full benefits.

**Full-time Equivalent Position (FTE).** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance.** The excess of the assets of a fund over its liabilities, reserves, and carryover.

## G

**GAAP (Generally Accepted Accounting Principles).** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GBMSD (Green Bay Metropolitan Sewage District).** The district responsible for collection of the sewage from the Village as well as other surrounding communities.

**GIS (Geographical Information System).** A system of maps and databases which allow for integration of information utilizing various parameters and graphical interfaces.

**GPS (Global positioning satellite).** A computerized satellite system that allows tracking of a device placed onto/in equipment, buildings, etc.

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

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

## I

**IBC/Donoghue Index MMBD.** A financial indicator based on various indicators which is used by financial institutions for payment of earnings on investments such as investment pools and certificates of deposits.

## Glossary

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers.** The movement of money between funds of the same governmental entity.

**Intergovernmental Revenue.** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges.** The charges to user department for internal services provided by another Village department or function, such as an insurance fund from a central pool.

## L

**Levy.** To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

**Line-item Budget.** A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies.

**Long-term Debt.** Debt with a maturity of more than one year after the date of issuance.

## M

**Materials and Supplies.** Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill or Mill Rate.** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual (Basis of Accounting).** The method of recording revenues when susceptible to accrual (i.e. when they become both measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

## N

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars.** The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**NWTC.** Northeast Wisconsin Technical College, a vocational training facility supported in part by tax levies from area jurisdictions.

## Glossary

### O

**Object of Expenditure.** An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

**Objective.** Something to be accomplished in specific, well-defined, and measurable terms and that it achievable within a specific time frame.

**Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

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

**Operating Expenses.** The cost for personnel, materials and equipment required for a department to function.

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

### P

**Part-time.** An employee who works less than 37.5 hours a week or a seasonal employee. Part-time employees are paid on a per-hour basis, and receive no benefits.

**Pay-as-you-go Basis.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**PE – Professional Engineer.** An individual obtains this certification by obtaining a BS or BA engineering degree from a college or university and obtaining a state license.

**Performance Budget.** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives.

## Glossary

**Personal Services.** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances.** Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines.

**PSC - Public Service Commission.** The governing body of all regulated utilities within the state of Wisconsin. This body governs the rates charged by the water utility.

**Purpose.** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

## R

**Recycling Grants.** Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting of related expenditures for final reimbursement payment.

**REI.** Acronym for recycling efficiency grants from the State of Wisconsin.

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

## Glossary

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

**Revenue.** Sources of income financing the operations of government.

## S

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue.** Revenues are classified according to their source or point of origin.

**State Aids** - Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aidable revenues, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases can not exceed 5% of previous year's payment.
- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- **State Connecting Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality.

**Supplemental Appropriation.** An additional appropriation made by the government body after the budget year has started.

**Supplemental Requests.** Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

## T

**Target Budget.** Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

## Glossary

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

**Tax Increment or Tax Incremental Revenues.** Property taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

**Tax Incremental Financing District (TID or TIF).** A geographic area within the Village designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. The district can only be formed by agreement with the affected overlying jurisdictions (school district, county and vocational college).

**Tax Levy.** The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

**Tax Rate or Tax Mill Rate.** The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Village's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Village and multiplying by \$1,000.

**TID (TIF).** Tax incremental (financing) district. An area of land within the boundaries of the Village that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

## U

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

## V

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

**Village.** The Village of Howard, Wisconsin. The entity that is creating this budget document and the unit of government located in Brown County, Wisconsin.

## Glossary

**Village Center.** A future mixed use development to become the center of commercial, retail and housing activity within the Village. The area is located between Meadowbrook Park on the north, Riverview Drive to the south, Cardinal Lane to the east and Hillcrest Heights on the west.

## W

**Water Authority.** The Central Brown County Water Authority (CBCWA or Authority) is an autonomous body with six member municipal units that was created to obtain drinking water from Lake Michigan for use by the member units.

**Working Cash.** Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

**Workload Indicator.** A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection services, or the number of burglaries to be investigated).

**Work Years.** The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.