



## 2016 Budget

For Year Beginning January 1, 2016

***Village of  
Howard,  
Wisconsin***



***2016  
Budget***

**Dear Residents & Business Owners,**

When I reflect back on what was accomplished in our Village in 2015 I am extremely proud. There were some very big projects, like the construction of Badgerland Drive, now connecting Packerland Drive and Taylor Street. The primary reason this street was constructed in 2015 was to accommodate a new Meijer superstore being constructed in 2016. This store will be built along the south side of Shawano Avenue across from Fleet Farm. Also, a new roundabout was built on Cardinal Lane, completing a connection to the Howard Commons Way in the Village Center. All year long I watched with interest the construction of the very impressive Lighthouse of Howard, the first user in the new Village Center, looking forward to their grand opening in early 2016.

Our focus is not simply on all things new but also on maintaining and enhancing what we have. In 2015 the Village resurfaced more miles of roads than in any other year. Also, in the lovely Clearbrooke neighborhood, the Village installed playground equipment on one of the last vacant lots in the neighborhood. This park was dedicated on a beautiful summer night, and since the park was opened it has proven to be very popular. And in late 2015 and early 2016, one of our oldest parks, Pinewood Park, will once again have proper hockey boards for the first time in over 20 years. A concrete pad was poured under the boards and will allow for rollerblading once the ice has melted and skates have been packed away for the season. And late this summer the Village opened the quarry to public access for people to enjoy the lovely water by kayak or canoe.

In 2015 we continued two events that we started in 2014, the Independence Day fireworks show and a Gus Macker Basketball tournament. Both events grew and will be brought back again in 2016. The Village also coordinated a Village-wide rummage sale in 2015. This event was popular and will also be organized again in 2016.

All of our projects and events demonstrate to me that Howard is full of active people who take great pride in our community. And all of our efforts are aimed at improving daily life in the Village. Trust me when I say the Village Board is always mindful when it comes to how we spend your money. The numbers do not lie, Howard spends less money per capita than any community close to its size in the state of Wisconsin. And the Village tax rate will actually drop a little in 2016.

I encourage you to contact me, your trustee, or our staff if you have any questions about how your hard earned money is spent in Howard. And if you have any suggestions that will improve our community do not hesitate to contact me.

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, 2016 and ending December 31, 2016. 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 2016 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, Jim Widigerl

**Back Row (L to R):** Adam Lemorande, Ron Bredael, Jim Lemorande, Jay Faikel, Ray Suennen and Mike Hoppe

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, 2014. The estimated or current year budget column reflects the estimated or budget amounts for 2015. The final column indicates the amount budgeted for the year 2016 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, 2016.



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Year Beginning January 1, 2016

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November 20, 2015

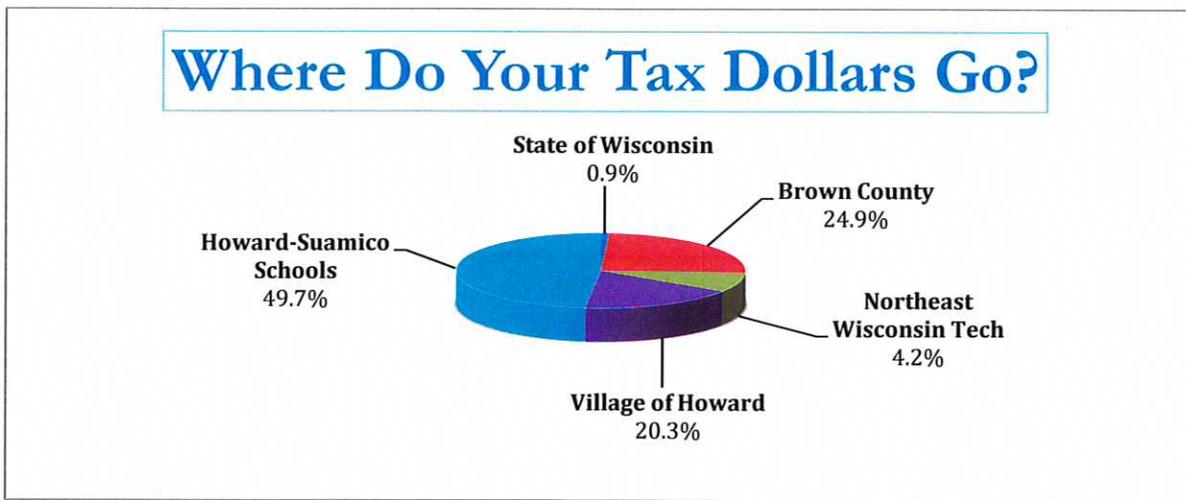
To Honorable President McIntyre, Village Board of Trustees & Village Residents:

We respectfully present the 2016 budget in anticipation of final approval November 23, 2015. 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 2016 budget provides funding to continue all of our current services and programs from 2015. The budget maintains funding levels of personnel in all departments and provides for increases in two positions; fire department lieutenant and public works laborer. Funding will continue to provide services for police, fire, rescue, public works and general government services along with capital equipment and with added road resurfacing projects funding.

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 2015 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 2015.

|   |                  |
|---|------------------|
| <b>Average Assessed Value on Howard Homes:</b>  | <b>\$186,000</b> |
| Estimated Net Property Tax Bill on Average Home | \$3,129          |
| Howard Portion of Total Tax Bill                | \$692            |

### **Budget Formulation**

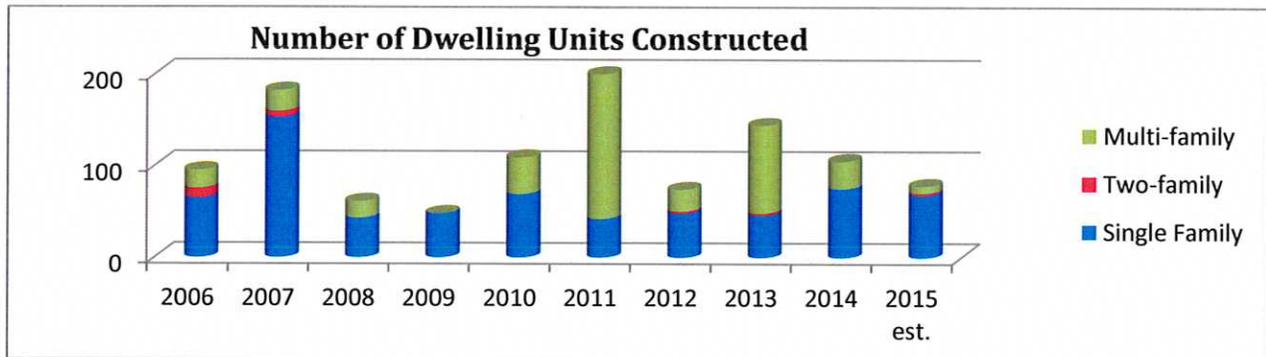
This budget document is a reflection of the Budget Policies (annually reviewed by the village board), strategic plan (updated in 2013), departmental operating plans and village board modifications. The spending plan provides funding for core services, desired programs, critical needs, equipment replacement,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

### **GENERAL BUDGET SUMMARY**

#### **Budget Facts and Assumptions for 2016**

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 2016 budget.

- Increase in state transportation aids of \$72,500 which is the first increase in this funding for the village since 2009.
- Single family home starts of 60 and 40 multi-family units in 2016 which is steady growth but lower than peak construction years earlier last decade.
- The closing of Tax Incremental District No. 2 (TID #2) was made in 2015. State law allows the village to capture only 50% of the new tax base from closing this TID which cause the remaining 50% to lower the village tax rate.
- Cost of living increases for salaries/wages and benefits of \$28,000 will allow for employee pay based on a performance system to continue implementation in 2016.
- Increases in employee benefits of \$9,800 in the General Fund comprised mainly of a 15% increase for health insurance.
- 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.
- Anticipated revenue increases for building permits of \$10,000 and rental income of \$4,000.
- Cost increases will be incurred in 2016 for existing police service contract of 2% or \$35,700.
- Increased funding for a contract with Harter for garbage and recycling of \$33,900.
- Increased cost for liability and workers compensation insurance of \$12,000 in the General Fund due to high experienced claims in recent years.



Tax Mill Rate

The 2016 budget reflects a decrease in the tax mill rate of \$0.07 bringing the rate to \$3.72. The main reason for this decrease is due to the closing of TID #2, as explained on page 2. State law limits the amount of growth in the tax levy which usually equates to no tax increases; however, the village has a policy dating back to the 1994 budget that limits tax increases which is even more effective than the state law.

Personnel Issues for 2016

During 2016, the village was able to increase funding in order to add one full-time fire lieutenant and one full-time public works laborer. The public works laborer increase is the first increase in the number of full-time laborers since 2000. The number of full-time employees will increase to 41.

The village contracts for police protection services with the Brown County Sheriff. A new contract was completed in 2015 allowing for continued staffing levels. This budget continues support for this contract and service levels.

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. The contract continues in 2016 with an estimated increase of \$33,900 and the continued utilization of compressed natural gas fueled vehicles.

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

The 2016 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. Growth in the tax base has been the main reason to allow for this policy.

The budget’s focus for the past twenty-two 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 2016 budget maintains funding levels for road resurfacing projects to allow for \$1.35 million in project costs.

The village is not looking to borrow funds for five of the six Tax Incremental Financing Districts (TIF or TID) in 2016. TIDs #3, #4 and #8 have recently borrowed funds in order to fund infrastructure projects within their districts to allow for future development. In 2016, the village is looking for growth to occur in these three TIDs in the form of multi-family and commercial property improvements. TID #6 has a small borrowing to allow for development of infrastructure within this TID.

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

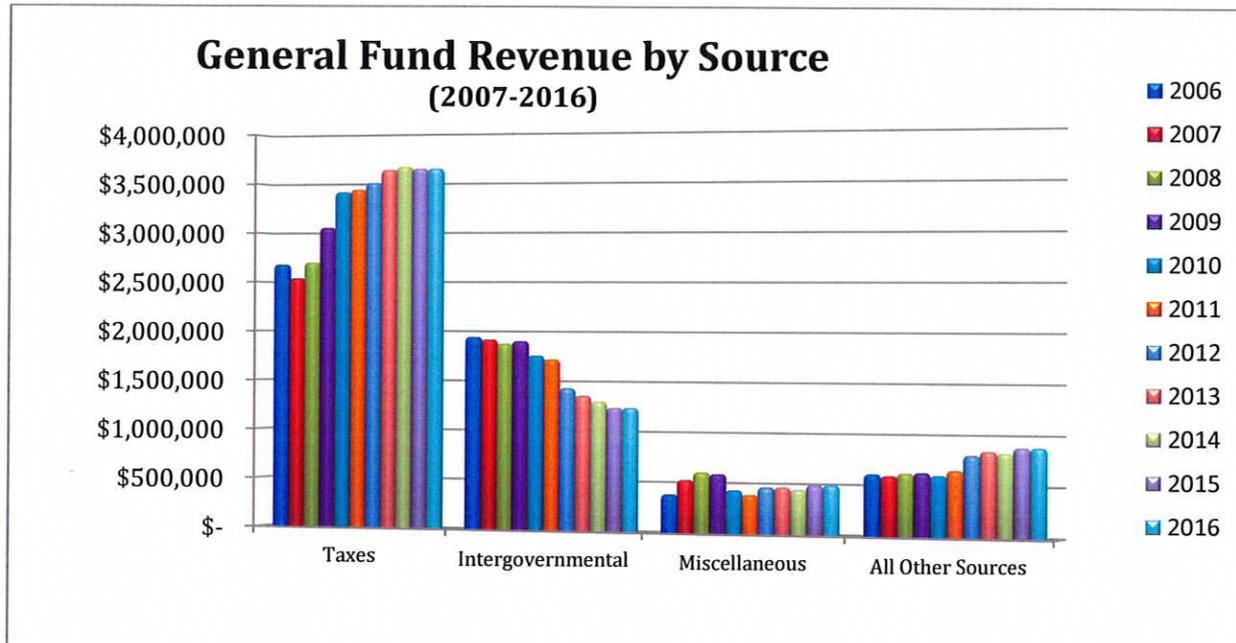
In 2007, the Board changed the policy for the General Fund's fund balance to make the reserve 25%-40% of the previous year total General Fund expenditures. The water, storm sewer and sanitary sewer utility funds must maintain adequate levels of net assets in order to make cash purchases of equipment, fund current operations and infrastructure replacement. The golf course operations look to maintain any excess revenues in order to fund cost of replacement of existing assets and make continued 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 \$20.6 million (excluding other financing sources) in the 2016 budget, which is \$392,400 more than the 2015 budget\estimated actual (see page 39). The largest revenue increase is in Charges for Service increasing by \$411,500 due to estimated higher customer use in water and higher estimated revenues in golf. Taxes are decreasing by \$584,800 primarily due to closing TID #2. Special Assessments are increasing by \$413,500 due to collection of assessments levied on developer projects. Intergovernmental revenues are increasing by \$195,900 which is the first overall increase since 2009.

The total budgeted revenue of \$20.6 million is comprised of the General Fund \$6.5 million, Special Revenue Funds of \$151,900, Capital Project Funds of \$3.8 million and all Enterprise Funds of \$10.1 million. Property taxes are largest revenue source in the General Fund and increasing by \$153,000; however, property taxes are decreasing by a combined total of \$584,800 due to the closure of TID #2 in 2015. Intergovernmental revenues are the second largest revenue source in the General Fund and are increasing in the 2016 budget as explained in the previous paragraph.

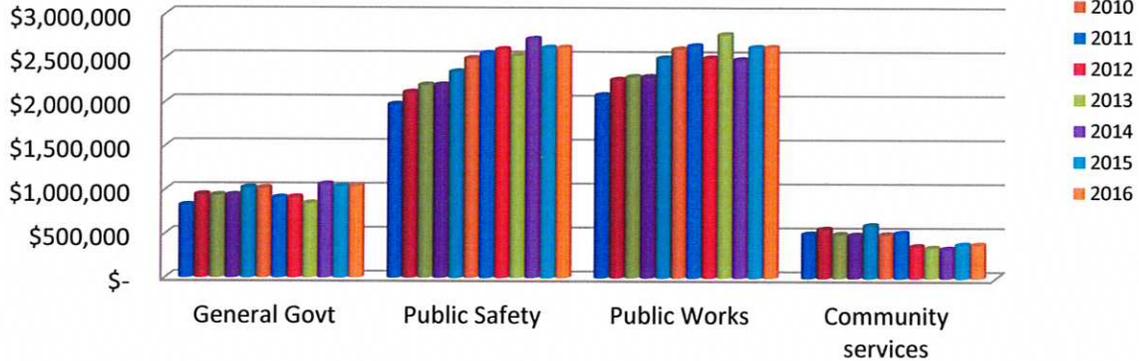
The table below identifies the General Fund's revenue source trends for the past ten years.



Expenditures for all funds total \$21.3 million, an increase of \$1.9 million from the 2015 budget/estimated actual. The largest increase is Capital Outlay and Development, increasing by \$1.6 million primarily due to completing projects in TIDs #3 and #4. The Debt Service Fund is scheduled to increase by \$105,700 due to scheduled payments in 2016. Enterprise Funds are decreasing by \$67,500 due to a net decrease in water (lower water purchases and leak detections) and higher golf restaurant expenses. Within the General Fund, general government is increasing by \$162,900 to fund a market adjustment revaluation for all taxable parcels and fund increased cost of elections in 2016. Also increasing in the General Fund is public safety by \$91,700 in order to fund a 2% increase in police protection services with Brown County and add one full-time fire lieutenant.

The chart on top of the following page shows a graphic detail a 10-year history of expenditures within the General Fund.

## General Fund Budget Expenditures by Function (2007-2016)

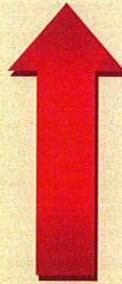


The following chart shows the major changes in expenditures and revenue in the General Fund for 2016.

### General Fund Budget Change Summary

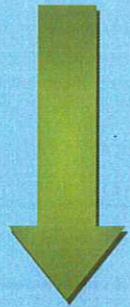
#### Expenditure INCREASES:

- Police contracted services costs of \$35,700
- Garbage and recycling contract cost of \$33,900
- Liability insurance and workers compensation of \$12,000
- Total salary/wages \$57,000
- Employee benefits \$3,300



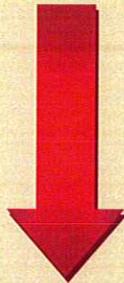
#### Expenditure DECREASES:

- Utilities and telephone of \$12,000
- Repairs, maintenance fuel of \$19,000



#### Revenue DECREASES:

- Sales of recyclables of \$27,000
- Dog pickup fees of \$8,000



#### Revenue INCREASES:

- Property taxes of \$153,000
- State transportation aids of \$72,500
- State connecting highway of \$24,100
- Utility in-lieu of tax payment of \$10,000
- Building permits of \$10,000



Total combined fund balances and net assets are anticipated to increase by \$4.0 million. The General Fund's fund balance is expected to decrease by \$38,000 to use a portion of fund balance to pay for the market adjustment revaluation in 2016. The village's adopted policy of utilizing current resources to fund capital projects has now been used for twenty-two years; this policy has allowed Capital Projects' fund balances to fluctuate from year to year with an expectation of decreasing by \$488,600 in 2016. The combined Special Revenue fund balance will decrease by \$146,100 (due to budgeting for loans made from the Revolving Loan Fund). The Debt Service fund balance will remain at zero in 2016 as debt payments are made in December. The Enterprise Funds anticipate increasing net assets by \$3.6 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 2016 at the rate of growth from new construction which was 1.952% for 2016 plus 50% of the tax base from closing TID #2 for another 1.556%. 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 mandate. The village has managed to maintain a steadily decreasing tax rate because of growth in residential and commercial properties for the past 22 years with 2015 being the exception to the rule.

Growth continues to be a major factor in the village's economic future. During 2013, 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 22 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 created 63 new lots on village owned property in 2014 and have about 20 lots remaining to be sold. The 2016 budget reflects adding two or three new subdivisions with up to 80 new lots. 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 2015 budget reflected investment in infrastructure in both TIDs #3 and #4 to allow for continued growth in commercial and multi-family properties. TID #8 was created in 2015 as the planned village center which will include multi-use buildings (commercial and residential) and 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 2015, infrastructure was created in TID #4 to allow for a new Meijer's retail store to be located within the TID with construction scheduled to begin in 2016. The Meijer's store promises to be a potential catalyst for development of the southeast intersection of US Highways 41 and 29.

The creation of TID #8 in 2015 allows for a new cycle of development within the village center area. The new TID allows for a longer life and more time to repay any future debt on planned improvements to the park area. In 2016, the village will be looking to add multi-family developments to this TID to create more foot traffic and allow for future improvements to the planned park facilities.

### ***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 55 homes per year over the past 7 years, 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 \$19.5 million in 2006, \$24.1 million in 2007, \$12.0 million in 2008 and \$7.4 million in 2009, \$22.4 million in 2010, \$16.2 million in 2011, \$13.0 million in 2012, \$14.9 million in 2013, \$30.8 million in 2014 and \$36.2 million for first 10 months of 2015.

In November 2008, the village board approved a 204 unit apartment complex along Wisconsin Highway 29 for development. This project was completed in early 2014. The 2015 assessed value on this complex was \$17.8 million (becoming the 4<sup>th</sup> largest taxpayer in Howard). In 2014, the village board approved a 121 unit, senior housing, multi-storied apartment building that is currently under construction in the village center. This project is expecting an assessed value of over \$7 million upon completion.

### ***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, 2015. This was the 22<sup>st</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 for the past 21 years. These awards help validate the village's efforts towards transparency, accountability and continuous improvement.

### **Closing**

The budget for 2016 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,



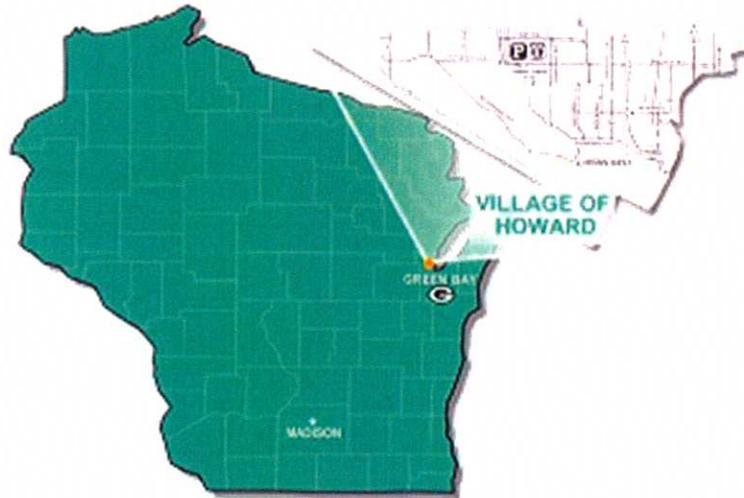
Paul Evert, JD  
Village Administrator



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.

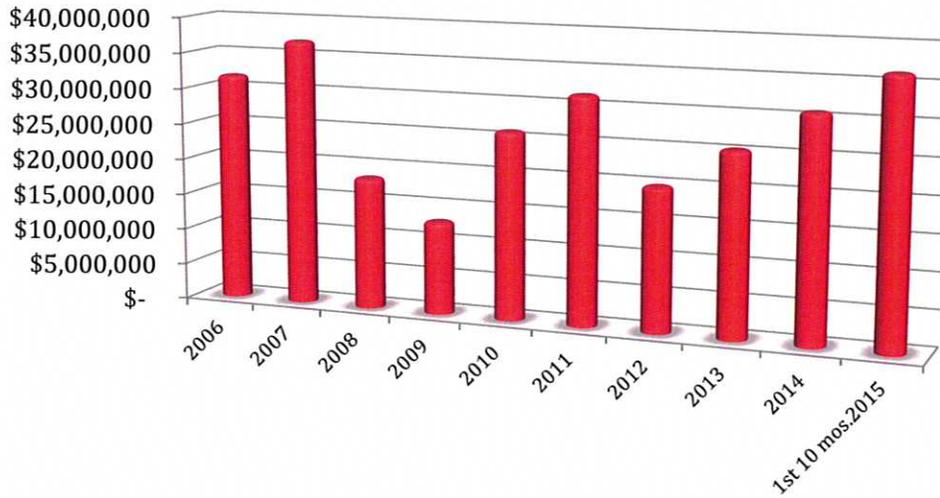
The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 15. The equalized value of each county is the sum of the valuations of all cities, villages, and towns within its boundaries. Taxing jurisdictions lying 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 |
|------|------------|-------------------|
| 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%             |
| 2014 | 18,703     | 1.93%             |
| 2015 | 18,901     | 1.06%             |

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 2014. Many of the top 10 taxpayers represent new businesses to the village since 1990. The following table shows the top ten taxpayers in 2014 with their assessed values in 2004, ten years earlier.

| Ranking | Name   | Assessed Valuations (January 1) |                 |
|---------|--|---------------------------------|-----------------|
|         |  | 2015                            | 2005            |
| 1.      | United Health Group (Insurance)                    | \$31,830,600                    | \$45,108,800    |
| 2.      | Menards Inc. (Retail)                              | \$24,089,900                    | (new in 2013)   |
| 3.      | SPG Holdings LLC (Warehousing)                     | \$22,694,100                    | \$6,225,400     |
| 4.      | CCAPTS LLC (Apartments)                            | \$17,802,500                    | (new in 2011)   |
| 5.      | Woodman's Food Market                              | \$15,724,900                    | \$10,128,300    |
| 6.      | Elana LLC (Apartments)                             | \$13,467,100                    | \$13,722,200    |
| 7.      | Mills Fleet Farm (Retail)                          | \$9,611,900                     | \$6,298,100     |
| 8.      | Omnova Solutions (Manufacturing)                   | \$7,194,900                     | \$8,271,000     |
| 9.      | Comfort Suites (Hotel) & Rock Gardens (Restaurant) | \$7,519,300                     | \$6,752,000     |
| 10.     | Show 1 LLC (Apartments)                            | \$6,358,200                     | (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 2015 is \$1,536,632,300 and the total equalized value in 2015 is \$1,519,608,200.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Village of Howard  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2015**

*Jeffrey R. Egan*

Executive Director

# **Officials and Consultants**

*Village of Howard, Wisconsin*

## **Elected Officials**

|                  |                            |
|------------------|----------------------------|
| Burt R. McIntyre | Village President          |
| Ron Bredael      | Trustee Wards 1 & 2        |
| James Widiger    | Trustee Wards 3 & 4        |
| Cathy Hughes     | Trustee Wards 5 & 6        |
| Mike Hoppe       | Trustee Wards 7 & 8        |
| Jim Lemorande    | Trustee Wards 9 & 10       |
| Ray Suennen      | Trustee Wards 11 & 12      |
| Adam Lemorande   | 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

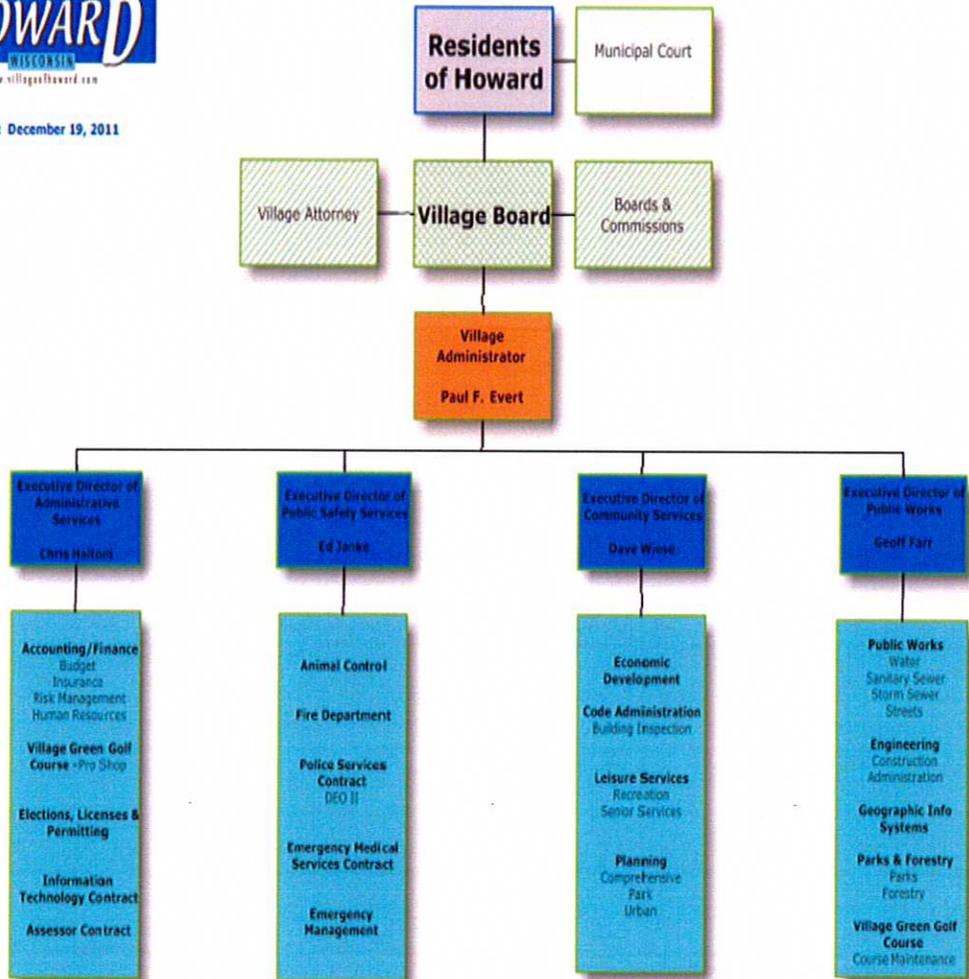
## **Financial Consultants**

Ehlers & Associates, Milwaukee, Wisconsin

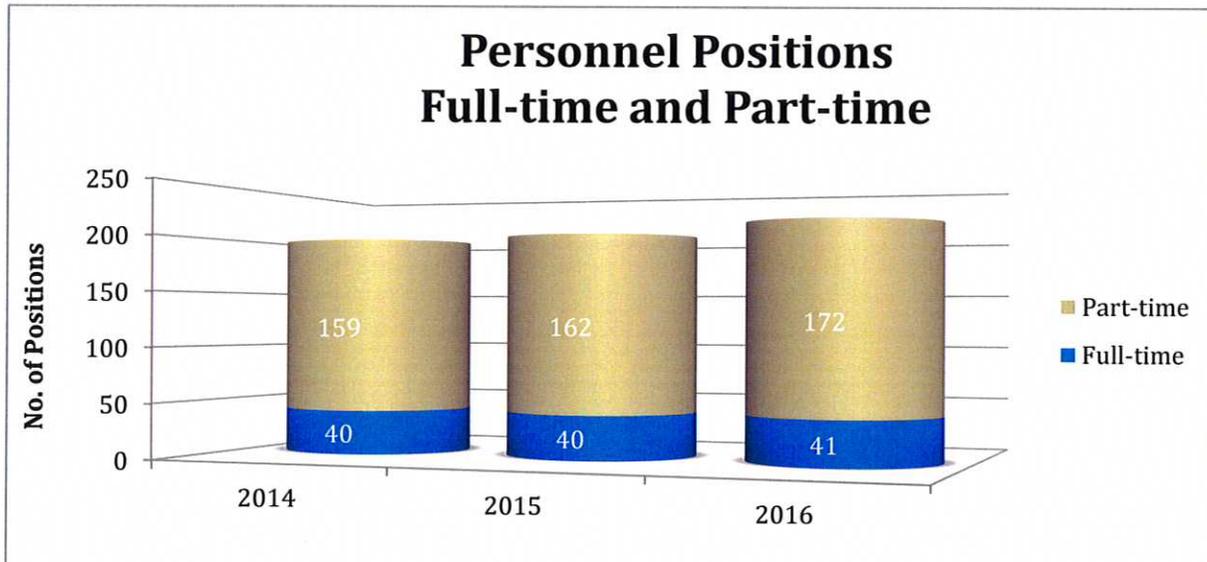


Updated: December 19, 2011

### 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 four full-time positions from 2013 to 2016 is a result of hiring a restaurant manager\chef at the Village Green Golf Course, an engineer technician, a fire lieutenant and one public works laborer. The increases in part-time positions related to adding engineering staff and golf course personnel.

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. With the closing of TID #2, the village had more resources available to allow the two new hires for 2016.

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                   | 2014         |              | 2015         |              | 2016         |              |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                   | 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                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Administrator                     | 1.40         | -            | 1.40         | -            | 1.40         | -            |
| 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                   | 3.00         | 46.00        | 3.00         | 45.00        | 4.00         | 44.00        |
| Code Administration               | 1.00         | -            | 1.00         | -            | 1.00         | -            |
| Public Works Administration       | .80          | 1.00         | .80          | 1.00         | .80          | 1.00         |
| Street Department                 | 5.90         | 9.00         | 5.90         | 9.00         | 7.90         | 9.00         |
| Mechanic                          | 1.60         | -            | 1.60         | -            | 1.60         | -            |
| Snow Removal                      | 1.25         | -            | 1.25         | -            | 1.00         | -            |
| Sanitation                        | .50          | -            | .50          | -            | .40          | -            |
| Recycling                         | .60          | -            | .60          | -            | -            | -            |
| Parks                             | 2.00         | 9.00         | 2.00         | 9.00         | 1.00         | 9.00         |
| Recreation                        | 1.00         | 32.00        | 1.00         | 32.00        | 1.00         | 32.00        |
| Revolving Loan Fund               | .10          | -            | .10          | -            | .10          | -            |
| <b>Capital Improvements Fund:</b> |              |              |              |              |              |              |
| Engineering                       | 1.20         | 1.00         | 2.20         | 5.00         | 2.20         | 8.00         |
| <b>Water Utility:</b>             |              |              |              |              |              |              |
| Operations and Maint              | 3.90         | -            | 3.90         | -            | 4.40         | -            |
| Administration                    | 1.40         | -            | 1.40         | -            | 1.40         | -            |
| <b>Sewer Utility:</b>             |              |              |              |              |              |              |
| Operations and Maint              | 3.15         | -            | 3.15         | -            | 3.65         | -            |
| Administration                    | 1.15         | -            | 1.15         | -            | 1.15         | -            |
| Storm Water Utility               | 3.80         | -            | 3.80         | -            | 3.80         | -            |
| Golf Course                       | 2.25         | 20.00        | 1.25         | 20.00        | 1.20         | 28.00        |
| <b>Total Positions</b>            | <b>40.00</b> | <b>159.0</b> | <b>40.00</b> | <b>162.0</b> | <b>42.00</b> | <b>172.0</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 2016 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 and quarterly reporting for Enterprise Funds.
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 percentage growth within the village property values. 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 proposed 2016 budget was presented to the board on October 9<sup>th</sup>. The village board finalized the 2016 budget on November 23, 2015. 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 - August</b>              | Director of Administrative Services (DAS)             | <ul style="list-style-type: none"> <li>Update the budget document with actual results for 2014 and make ready the document for 2016.</li> </ul>              |
| <b>August 28, 2015</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>Sept 14, 2015</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 2016 budget preparation</li> </ul>                 |
| <b>Sept 25, 2015</b>              | VA, ES and DAS  | <ul style="list-style-type: none"> <li>Return of budget expenditure worksheets to VA and EDAS</li> </ul>   |
| <b>October 9, 2015</b>            | VA and DAS  | <ul style="list-style-type: none"> <li>Distribute 2016 draft budget to Village Board and hold first budget discussions at Board Meeting</li> </ul>           |
| <b>October 12, 2015</b>           | VA, DAS, ES & Village Board                           | <ul style="list-style-type: none"> <li>Presentation of Proposed Budget at Board Meeting</li> </ul>   |
| <b>October 26 and Nov 9, 2015</b> | VA, DAS, ES & Village Board                           | <ul style="list-style-type: none"> <li>Continued Presentation and Discussion of Proposed Budget</li> </ul>   |
| <b>November 23, 2015</b>          | Village Board   | <ul style="list-style-type: none"> <li>Public Hearing on Budget</li> <li>Final review of the budget document</li> <li>Adoption of the 2016 Budget</li> </ul> |
| <b>December 14, 2015</b>          | Village Board   | <ul style="list-style-type: none"> <li>Approve ordinance adopting tax rates and tax levies for 2016</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 25, 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 revenues or available fund balance and avoid borrowing for operating expenditures.

## BUDGET POLICIES

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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, was used to account for revenues collected for the TID district and subsequently transferred to Debt Service Fund for annual debt payments. TID #2 was closed during 2015.

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 infrastructure typically financed through a TID. 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 TIDs.

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.

### **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 and/or quotation procedures will be utilized for all equipment purchases in excess of \$25,000. The procedures may include specification sheets, inviting all qualified suppliers in writing to submit quotes, quotes being evaluated concurrently and awarding the purchase to the lowest price. 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.

### **Tax Incremental Districts**

The village has established six Tax Incremental Districts (TID or TIF). TID #2 was accounted for as a Special Revenue Fund. TIDs 3, 4, 5, 6, 7 and 8 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.

## BUDGET POLICIES

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TID #3 was created in January 2006 for the Village Center project. Costs related to this TID are expected to be incurred over the life of the TID. This TID is a mixed-use TID expecting both residential and commercial development in the area adjacent to the 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 life of the TID. Large box retail stores are expected to anchor shopping centers a Miejer's to be built in 2016 with the village purchasing the cement plant in 2014.

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 the southwest corner of the intersection of US Highway 41 and Velp Avenue. TID #5 has agreed to developer incentives for the Harley Davidson business that opened in 2012. There is a possibility of redevelopment of an existing road within this TID to allow for more multi-family buildings to be constructed in 2016.

TID #6 is located along US Highway 41 near Lineville Road. The 2016 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 US 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.

TID #8 was created in 2015 as mostly an overlay district comprised of properties that were part of TID #3 or the village center area. The TID plan calls for residential and commercial development to occur primarily in the village center are. The TID will incur cost for infrastructure (roads, utilities and lighting), public square (includes park area, open air pavilion with a sheet of ice in winter and an outdoor gazebo), land acquisition and developer incentives.

### **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

## BUDGET POLICIES

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### *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).

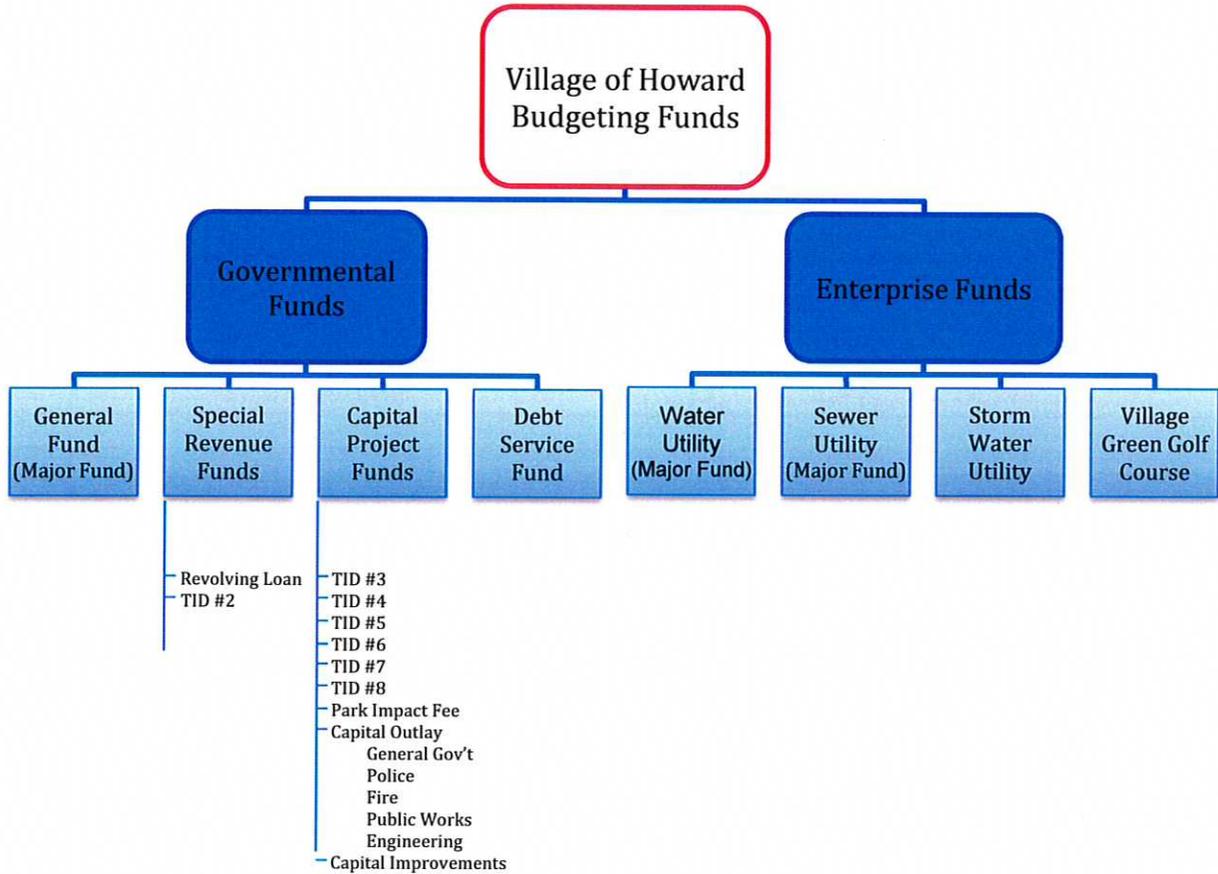
Wisconsin state statutes 65.90 (2) require budgets to be prepared that show a "list (of) all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said 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) accounted 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 - #8; (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 restaurant and bar operations. The restaurant operations is anticipating expanding operations in 2016 with more days of service during the year for the restaurant.

## **Long-term Planning**

In conjunction with the preparation of the 2016 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 with current resources.
3. Maintain a steadily declining tax mill rate from the growth in the tax base.
4. Continue to fund a computerized revaluation once every three years beginning again in 2016.
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 2016 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 2016 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 2014 and 2015. The 2014 amounts are actual results while 2015 reports both the budget (General Fund) and estimated actual amounts.

### **Strategic Plan**

The village created a new strategic plan in 2013 that created the following Vision Statement:

**To be the most desirable community to live, work and play in Wisconsin by creating a place to grow a healthy family, build a thriving business and pursue a balanced life.**

The plan also created a new Mission Statement for the village, as follows:

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

With the new vision statement and mission statement, the strategic plan was formed by identifying six strategic goals, various objectives with functions to measure results and a time frame of completion. A summary of the strategic plan, goals, objectives and some accomplishments from 2015 are included on the following two pages. Some of these accomplishments are recorded within each department's budget but many of the accomplishments are not listed within individual departments as they are accomplished by multiple departments.

# Strategic Planning Analysis



## Strong Financial Position

- Avoid reliance on tax-supported debt
- Grow tax base in non-TIF district with infill and new subdivisions
- Implement the use of new and/or green technologies
- Analyze village operations for continuous improvement

### Recent Accomplishments:

- Sold 30 of 63 new single family lots in Phase I of Spring Green subdivision owned by the village.
- Added interactive zoning map to village website.
- Acquired property for construction of Badgerland Drive to encourage commercial growth along Hwy 29 & 41.
- Department directors and key staff members obtained training on LEAN process analysis.



## Maintain well trained workforce

- Encourage an environment that recognizes employees for work well done
- Maintain pay and benefits at levels that remain competitive in the market
- Provide appropriate education to employees
- Maintain a wellness plan

### Recent Accomplishments:

- Held the annual spring in-service meeting for all full-time employees distributing years of service awards.
- All departments participated in team building exercises.
- Offered a health risk assessment to all employees in spring.
- Continued rewards programs for employees for undergoing annual physicals.
- Held annual fire fighters department recognition banquet to honor all of the paid on call members that performed above and beyond the call of duty.
- Continued to offer the YMCA membership incentive program to full-time employees.
- Updated the salary schedule for all full-time employees to reflect a cost of living adjustment.



## Create unique community identity

- Remove barriers to implementing the Comprehensive Plan
- Foster Howard as a business brand
- Improve community branding
- Improve quality of life assets
- Focus development in target areas
- Encourage community events

### Recent Accomplishments:

- Sponsored annual Independence Day fireworks display in Howard.
- Hosted the Gus Macker 3-on-3 basketball tournament on the streets of Howard.
- Worked with an architect to design the village square and pavilion to be located in the village center.
- Expanded installation of way finding signage throughout the village.
- Began to provide public access to the Duck Creek Quarry waterway. Also, worked with DNR to begin planning for fish stocking in the quarry.
- Purchased additional Christmas decorations for installation on street light poles throughout the village.
- Began marketing and selling lots in the village owned subdivision.

# Strategic Planning Analysis (Continued)



## Provide safe, functional infrastructure

- Maintain infrastructure
- Improve infrastructure

### Recent Accomplishments:

- Resurfaced \$1.3 million of roadway projects in 2015.
- Surpassed the half way mark of new water meter installations for all the village customers. New meters are reported to be very accurate and should assist in leak detections.
- Purchased new water listening devices.
- Funded a share of the county's construction of a new roundabout on Cardinal Lane and Howard Commons.
- Continue to replace equipment used for maintaining infrastructure.



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

- Conduct directed enforcement intervention programs.
- Create collaborative partnership between law enforcement and the community
- Conduct traffic patrol activities to assist with safe driving
- Conduct fire prevention activities

### Recent Accomplishments:

- Lead integrated mass casualty planning response.
- Fire department provided basic life support training for all employees.
- Held the annual Fire Department Open House event in October.
- Provided fire awareness at local elementary schools.
- Cross-trained with other fire departments in the area.
- Provided a community drop-off site for unused prescription drugs.
- Worked with regional law enforcement to collaborate on nuisance businesses.



## Create partnerships with stakeholders and other communities

- Create and enhance collaborative partnerships with stakeholders
- Evaluate strategic goals and objectives of current partnerships and future partners

### Recent Accomplishments:

- Worked with DOT on issues related to the reconstruction of Hwys 29/41.
- Met with DNR Secretary to discuss impact of regulations on municipalities.
- Held an annual joint meeting with the school district and the Village of Suamico.
- Cross-trained with Packerland Rural Fire and Rescue District.
- Actively participate in the Green Bay Advance, a branch of the Chamber of Commerce.
- Three staff members are members of the west side Rotary Club and two other members are part of the Howard-Suamico Optimist Club and attend regular meetings.

# **GENERAL FUND**

**VILLAGE OF HOWARD**  
**SUMMARY BUDGET FOR YEAR BEGINNING JANUARY 1, 2016**  
**General Fund, Debt Service Fund and Capital Projects Funds**  
With Comparative Data for 2015 and 2014

| Fund, Source & Function Descriptions       | 2014<br>Actual      | 2015 Adopted<br>Budget | Estimated<br>Actual 2015 | 2016<br>Budget      | Percent<br>Change |
|--|---------------------|------------------------|--------------------------|---------------------|-------------------|
| <b>GENERAL FUND REVENUES</b>               |                     |                        |                          |                     |                   |
| Beginning Fund Balance                     | \$ 2,709,591        | \$ 2,695,065           | \$ 2,695,065             | \$ 2,854,126        | 5.90%             |
| Taxes (Other Than Property Taxes)          | 378,902             | 392,500                | 402,305                  | 403,900             | 2.90%             |
| Intergovernmental                          | 1,305,255           | 1,241,300              | 1,241,300                | 1,347,500           | 8.56%             |
| Licenses and Permits                       | 475,372             | 476,700                | 476,700                  | 489,700             | 2.73%             |
| Fines and Forfeits                         | 211,356             | 235,700                | 230,000                  | 235,700             | 0.00%             |
| Charges for Services                       | 146,298             | 174,300                | 164,300                  | 166,300             | -4.59%            |
| Miscellaneous                              | 448,952             | 497,100                | 497,100                  | 471,700             | -5.11%            |
| Transfers in                               | -                   | -                      | -                        | -                   |                   |
| Total General Fund Resources               | 5,675,726           | 5,712,665              | 5,706,770                | 5,968,926           | 4.49%             |
| <b>GENERAL FUND EXPENDITURES</b>           |                     |                        |                          |                     |                   |
| General Government                         | 1,058,837           | 1,036,900              | 969,500                  | 1,199,800           | 15.71%            |
| Public Safety                              | 2,712,910           | 2,614,800              | 2,604,800                | 2,706,500           | 3.51%             |
| Public Works                               | 2,481,394           | 2,621,700              | 2,556,700                | 2,649,800           | 1.07%             |
| Community Development                      | 333,820             | 380,600                | 365,600                  | 386,100             | 1.45%             |
| Fund transfers out                         | 50,000              | (7,556)                | (7,556)                  | -                   | -                 |
| Ending Fund Balance                        | 2,695,065           | 2,702,621              | 2,854,126                | 2,816,126           | 4.20%             |
| Total General Fund Allocations             | 9,332,026           | 9,349,065              | 9,343,170                | 9,758,326           | 4.38%             |
| <b>General Fund Property Tax Levy</b>      | <b>\$ 3,656,300</b> | <b>\$ 3,636,400</b>    | <b>\$ 3,636,400</b>      | <b>\$ 3,789,400</b> | <b>4.21%</b>      |
| <b>DEBT SERVICE FUND REVENUE</b>           |                     |                        |                          |                     |                   |
| Beginning Fund Balance                     | \$ -                | \$ -                   | \$ -                     | \$ -                |                   |
| Miscellaneous Revenues                     | -                   | -                      | -                        | -                   |                   |
| Transfers in From Other Funds              | -                   | 622,388                | 622,388                  | 735,093             |                   |
| Total Debt Service Resources               | -                   | 622,388                | 622,388                  | 735,093             |                   |
| <b>DEBT SERVICE EXPENDITURES</b>           |                     |                        |                          |                     |                   |
| Principal Retirement and Other Expenses    | -                   | 350,000                | 350,000                  | 350,000             |                   |
| Interest and Fiscal Charges                | -                   | 272,388                | 272,388                  | 385,093             |                   |
| Ending Fund Balance                        | -                   | -                      | -                        | -                   |                   |
| Total Debt Service Expenditures            | -                   | 622,388                | 622,388                  | 735,093             |                   |
| <b>Debt Service Fund Property Tax Levy</b> | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>              | <b>\$ -</b>         |                   |
| <b>Capital Projects Property Tax Levy</b>  | <b>\$ 928,600</b>   | <b>\$ 1,737,200</b>    | <b>\$ 1,737,200</b>      | <b>\$ 1,749,900</b> | <b>0.73%</b>      |
| <b>NECESSARY PROPERTY TAX LEVY</b>         | <b>\$ 4,584,900</b> | <b>\$ 5,373,600</b>    | <b>\$ 5,373,600</b>      | <b>\$ 5,539,300</b> | <b>3.08%</b>      |
|  | <b>Dec. 2013</b>    | <b>Dec. 2014</b>       | <b>Change</b>            | <b>Percentage</b>   |                   |
| <b>TAX LEVY (In Dollars)</b>               | <b>\$ 5,373,600</b> | <b>\$ 5,539,300</b>    | <b>\$ 165,700</b>        | <b>3.08%</b>        |                   |
| <b>MILL RATE (In Dollars Per Thousand)</b> | <b>\$3.7878</b>     | <b>\$3.7184</b>        | <b>(\$0.0694)</b>        | <b>-1.83%</b>       |                   |

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

## 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, 2017-2021

*(In \$ Thousands)*

|   | Actual<br>2014 | Projected<br>2015 | Budget<br>2016 | Projected<br>2017 | Projected<br>2018 | Projected<br>2019 | Projected<br>2020 | Projected<br>2021 |
|---|----------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>GENERAL FUND</b>                     |                |                   |                |                   |                   |                   |                   |                   |
| <b>Revenues and transfers in</b>        |                |                   |                |                   |                   |                   |                   |                   |
| Property taxes levied                   | \$ 3,656       | \$ 3,636          | \$ 3,789       | \$ 3,883          | \$ 3,992          | \$ 4,104          | \$ 4,186          | \$ 4,270          |
| All other taxes                         | 379            | 402               | 404            | 412               | 412               | 420               | 429               | 450               |
| Intergovernmental                       | 1,305          | 1,241             | 1,348          | 1,344             | 1,344             | 1,344             | 1,344             | 1,344             |
| Licenses and permits                    | 475            | 477               | 490            | 499               | 500               | 510               | 520               | 550               |
| Fines and forfeits                      | 211            | 236               | 236            | 240               | 240               | 245               | 250               | 260               |
| Charges for service                     | 146            | 174               | 166            | 170               | 173               | 173               | 170               | 171               |
| Miscellaneous                           | 449            | 497               | 472            | 481               | 491               | 498               | 520               | 530               |
| Transfers in                            | -              | -                 | -              | -                 | -                 | -                 | -                 | -                 |
| <b>Total revenue and transfers</b>      | <b>6,622</b>   | <b>6,664</b>      | <b>6,904</b>   | <b>7,030</b>      | <b>7,152</b>      | <b>7,295</b>      | <b>7,419</b>      | <b>7,575</b>      |
| <b>Expenditures and transfers out</b>   |                |                   |                |                   |                   |                   |                   |                   |
| General government                      | 1,059          | 1,037             | 1,200          | 1,121             | 1,142             | 1,164             | 1,188             | 1,211             |
| Public safety                           | 2,713          | 2,615             | 2,707          | 2,755             | 2,810             | 2,867             | 2,924             | 2,982             |
| Public works                            | 2,481          | 2,622             | 2,650          | 2,735             | 2,790             | 2,846             | 2,903             | 2,961             |
| Community development                   | 334            | 381               | 386            | 393               | 400               | 408               | 416               | 425               |
| Transfers out                           | (50,000)       | 8                 | -              | -                 | -                 | -                 | -                 | -                 |
| <b>Total expenditures and transfers</b> | <b>6,587</b>   | <b>6,654</b>      | <b>6,942</b>   | <b>7,005</b>      | <b>7,142</b>      | <b>7,285</b>      | <b>7,431</b>      | <b>7,579</b>      |
| <b>Net increase (decrease) in</b>       |                |                   |                |                   |                   |                   |                   |                   |
| Fund Balance                            | 35             | 10                | (38)           | 25                | 10                | 10                | (12)              | (4)               |
| <b>DEBT SERVICE FUND LEVY</b>           |                |                   |                |                   |                   |                   |                   |                   |
|   | -              | -                 | -              | -                 | -                 | -                 | -                 | -                 |
| <b>CAPITAL PROJECTS FUND LEVY</b>       |                |                   |                |                   |                   |                   |                   |                   |
|   | 929            | 1,737             | 1,750          | 1,730             | 1,730             | 1,730             | 1,750             | 1,780             |
| <b>TOTAL TAX LEVY</b>                   |                |                   |                |                   |                   |                   |                   |                   |
|   | \$ 4,585       | \$ 5,374          | \$ 5,539       | \$ 5,613          | \$ 5,722          | \$ 5,834          | \$ 5,936          | \$ 6,050          |

*(In \$ Thousands)*

|                                 |              |              |              |              |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Assessed Value            | \$ 1,494,438 | \$ 1,506,041 | \$ 1,535,322 | \$ 1,580,393 | \$ 1,612,001 | \$ 1,644,241 | \$ 1,786,273 | \$ 1,821,998 |
| Total Equalized Value w/ TID    | \$ 1,410,057 | \$ 1,446,799 | \$ 1,519,608 | \$ 1,580,393 | \$ 1,643,608 | \$ 1,717,571 | \$ 1,786,273 | \$ 1,857,724 |
| Total Equalized Value w/out TID | \$ 1,330,963 | \$ 1,358,855 | \$ 1,474,466 | \$ 1,523,250 | \$ 1,581,466 | \$ 1,650,428 | \$ 1,714,131 | \$ 1,780,582 |
| Equalized Value of TIDs         | \$ 79,094    | \$ 87,944    | \$ 45,143    | \$ 57,143    | \$ 62,143    | \$ 67,143    | \$ 72,143    | \$ 77,143    |
| Village Tax Rate - per \$1,000  | \$3.33       | \$3.80       | \$3.72       | \$3.69       | \$3.69       | \$3.69       | \$3.46       | \$3.46       |
| Assessment ratio                | 106.0%       | 104.1%       | 101.0%       | 100.0%       | 98.1%        | 95.7%        | 100.0%       | 98.1%        |

## 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 jurisdictions' 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 2015 will be recorded as revenue in the year 2016.

### **Note:**

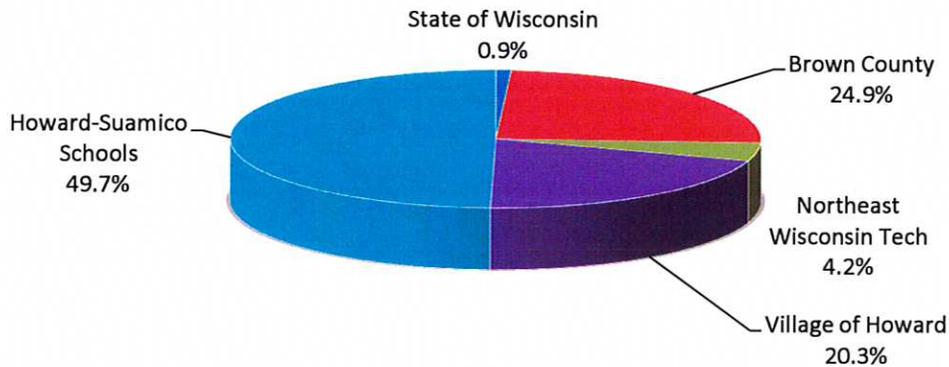
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital 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. 2015 Tax Rates | Dec. 2014 Tax Rates | Change      | Percentage Change |
|--------------------------|---------------------|---------------------|-------------|-------------------|
| State of Wisconsin       | \$ 0.167967         | \$ 0.163028         | \$ 0.004939 | 3.03%             |
| Brown County             | 4.560728            | 4.370658            | 0.190070    | 4.35%             |
| Northeast Wisconsin Tech | 0.770037            | 0.754199            | 0.015838    | 2.10%             |
| Village of Howard        | 3.718369            | 3.787848            | (0.069479)  | -1.83%            |
| Howard-Suamico Schools   | 9.098760            | 8.931588            | 0.167172    | 1.87%             |
| Gross Tax Rate           | 18.315861           | 18.007321           | 0.308540    | 1.71%             |
| State school credits     | (1.491007)          | (1.335293)          | (0.155714)  | 11.66%            |
| Net Tax Rate             | \$16.824854         | \$16.672028         | \$0.152826  | 0.92%             |

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

**Where Do Your Tax Dollars Go?  
Property Tax Bills Printed December 2015**



Note: The 2015 tax rate represents the tax rate on the billings prepared in December 2015 and payable in January 2016. The related revenues are recorded in 2016.

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

| Fiscal<br>Year /<br>Tax<br>Roll Year | Village of<br>Howard |         | Howard-Suamico<br>School District |         | Northeast Wisconsin<br>Technical<br>College District |         | Brown<br>County |         | State of<br>Wisconsin |         |
|--------------------------------------|----------------------|---------|-----------------------------------|---------|--|---------|-----------------|---------|-----------------------|---------|
|                                      | Rate                 | Percent | Rate                              | Percent | Rate   | Percent | Rate            | Percent | Rate                  | Percent |
| 2016/2015                            | \$3.72               | 20.7%   | \$9.10                            | 50.7%   | \$0.77   | 4.3%    | \$4.20          | 23.4%   | \$0.16                | 0.9%    |
| 2015/2014                            | \$3.79               | 21.0%   | \$8.93                            | 49.6%   | \$0.75   | 4.2%    | \$4.37          | 24.3%   | \$0.16                | 0.9%    |
| 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%    |

**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 21% of the overall property tax bill while the school district comprises about 50%.

## 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<br>2014      | Budget or<br>Estimated<br>Actual 2015 | Budget<br>2016       |
|---|---------------------|---------------------------------------|----------------------|
| <b>Funding Sources</b>                          |                     |                                       |                      |
| Taxes   | \$ 6,373,837        | \$6,945,523                           | \$6,360,700          |
| Special assessments                             | 48,388              | 135,035                               | 548,500              |
| Intergovernmental                               | 1,546,263           | 1,703,264                             | 1,899,172            |
| Licenses and permits                            | 657,622             | 677,670                               | 676,182              |
| Fines and forfeits                              | 211,356             | 235,700                               | 235,700              |
| Charges for service (includes Enterprise funds) | 9,416,006           | 9,833,634                             | 10,245,100           |
| Miscellaneous                                   | 934,609             | 723,513                               | 682,400              |
| Other financing sources                         | 3,400,958           | 2,731,696                             | 4,643,688            |
| <b>Total Revenue and Other</b>                  |                     |                                       |                      |
| Funding Sources                                 | 22,589,039          | 22,986,035                            | 25,291,443           |
| Beginning Fund Balances or Net Assets           | 76,654,237          | 77,252,701                            | 80,469,524           |
| <b>Total Available Resources</b>                | <b>\$99,243,276</b> | <b>\$100,238,736</b>                  | <b>\$105,760,967</b> |
| <b>Expenditures, Expenses and Other Uses</b>    |                     |                                       |                      |
| General government                              | 1,113,292           | 1,774,753                             | \$1,969,600          |
| Public safety                                   | 2,712,910           | 2,614,800                             | 2,706,500            |
| Public works                                    | 2,481,394           | 2,621,700                             | 2,649,800            |
| Community development                           | 333,820             | 380,600                               | 386,100              |
| Debt service                                    | 315,078             | 662,988                               | 768,693              |
| Capital outlay and development                  | 4,728,801           | 2,389,779                             | 3,986,732            |
| Enterprise fund operating expenses              | 8,932,383           | 8,936,590                             | 8,869,067            |
| Other Uses                                      | 1,407,022           | 1,412,076                             | 1,125,093            |
| <b>Total Expenditures, Expenses</b>             |                     |                                       |                      |
| and Other Uses                                  | 22,024,700          | 20,793,286                            | 22,461,585           |
| Ending Fund Balances or Net Assets              | 77,218,576          | 79,445,450                            | 83,299,382           |
| <b>Total Fund Commitments and</b>               |                     |                                       |                      |
| Fund Balances                                   | <b>\$99,243,276</b> | <b>\$100,238,736</b>                  | <b>\$105,760,967</b> |

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

The 2015 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, 143, 151, 158 and 166.

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

For the 2016 Budget Compared to the 2015 Budget

This page and the following two pages explain the changes in major revenues and expenditures, for all funds combined, from the 2016 budget as compared with the 2015 budget.

### **Revenues**

For 2016, combined revenue for all funds will increase by about \$392,400 (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 a decrease of \$584,800. The General Fund taxes increased by \$153,000, the Capital Project Funds are increasing by \$12,700 and the total of all Tax Incremental Districts are decreasing by \$751,000.

#### **Special Assessments**

Special assessments are expected to increase \$413,500 in the 2016 budget compared to the 2015 budget. The increase is a result of anticipated charges to developers for a new subdivisions in 2016.

#### **Intergovernmental**

This revenue source is expected to increase by \$196,000. The net change in this revenue item is mainly a result of increased state transportation aids of \$72,500, increase in state connecting highway aids of \$24,100, a decrease in state reimbursement of exempt computers \$50,000, a net increase of \$167,000 in bridge aid and sidewalk grants. There are several other smaller

#### **Charges for Service**

The 2016 budget is anticipating an increase in this revenue source by \$411,500. The reasons for the increase is a result of anticipated growth in sales within the Enterprise Funds, as water, sewer and storm sewer estimating 1.5% growth, and the golf course is projecting a increase of \$200,000 or about 46%, due to hiring of a new manager/chef.

#### **Miscellaneous**

Miscellaneous revenues are decreasing by \$42,100 primarily a result of the General Fund decreasing by \$25,400, TID #2 closed causing a decrease of \$8,800 and the Revolving Loan Fund is decreasing by \$9,500.

### **Expenditures**

Expenditures for 2016 are expected to increase by almost \$2 million (excluding Other Uses). The following brief explanation discusses the changes in major expenditures functions for 2016.

#### **General government**

This expenditure function is increasing by \$194,900 in 2016. The General Fund is increasing by \$162,900, the Special Revenue Fund is expected to increase by \$34,800 and Capital Projects Funds are anticipating decrease of \$2,800.

**Public safety**

An increase of \$91,700 is primarily a result of adding one new full-time fighter and normal cost of living increases in the General Fund for police services contract with the county.

**Public works**

Public works is expecting an increase of \$28,100 in 2016. The increase is a net result of adding one full-time laborer, contract increases in garbage and recycling, decreases in park maintenance, street lighting and snow removal.

**Community development**

An increase of \$5,500 is a result of expected cost of living increases for salaries and health insurance premiums.

**Debt service**

The expenditure for 2016 is expected to increase by \$105,700 as new interest payments for TID #8 debt begins to be made in accordance with debt scheduled payments.

**Capital outlay**

This expenditure is expected to increase by \$1.6 million in 2016. The primary reason for this increase is related to completion of existing contracts for infrastructure improvements and in TIDs #3 and #4 as well as a possible new project in TID #6.

**Enterprise fund operating expenses**

These expenses are expected to decrease by \$67,500 in 2016. While all of these funds generally have increases in expense due to inflationary cost increases, the Water Utility expecting a decrease in expenses related to leak detection services and lower cost of water purchase as less water use continues. The golf course will also realize higher expenses in 2016 due to the hiring of a new restaurant manager/chef that plans on being open for more days of the year than in 2015.

**Fund balances**

The village board modified the fund balance policy for the General Fund in 2007. The policy states the fund balance will remain between 25%-40% of the previous year's actual expenditures. Actual results are still unknown for 2015 at time of printing, but management estimate is that the fund balance in the General Fund will remain within the policy limits.

Debt Service fund balance is expected to be zero at year end as debt payments are made in December.

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 with 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 was eliminated. In 2016, a Capital Project Fund will transfer \$125,000 to the golf course.

**Village of Howard, Wisconsin**  
Combining Budget Summary for All Fund Types  
Annual Budget Year Beginning January 1, 2016

|  | Governmental Fund Types |                  |                     | Proprietary Funds    | Combined Totals      |                      |
|--|-------------------------|------------------|---------------------|----------------------|----------------------|----------------------|
|  | General                 | Special Revenue  | Debt Service        | Capital Projects     |                      | Enterprise           |
| <b>Revenues</b>  |                         |                  |                     |                      |                      |                      |
| Taxes  | \$ 3,803,300            | \$ -             | \$ -                | \$ 2,557,400         | \$ -                 | \$ 6,360,700         |
| Special assessments  | -                       | 7,500            | -                   | 541,000              | -                    | 548,500              |
| Intergovernmental  | 1,347,500               | -                | -                   | 551,672              | -                    | 1,899,172            |
| Licenses and permits   | 489,700                 | -                | -                   | 186,482              | -                    | 676,182              |
| Fines and forfeits   | 235,700                 | -                | -                   | -                    | -                    | 235,700              |
| Charges for services   | 166,300                 | -                | -                   | -                    | 10,078,800           | 10,245,100           |
| Miscellaneous  | 471,700                 | 144,400          | -                   | 5,000                | 61,300               | 682,400              |
| <b>Total Revenue</b>   | <b>6,514,200</b>        | <b>151,900</b>   | <b>-</b>            | <b>3,841,554</b>     | <b>10,140,100</b>    | <b>20,647,755</b>    |
| <b>Expenditures or Expenses</b>  |                         |                  |                     |                      |                      |                      |
| General government   | 1,199,800               | 298,000          | -                   | 471,800              | -                    | 1,969,600            |
| Public safety  | 2,706,500               | -                | -                   | -                    | -                    | 2,706,500            |
| Public works   | 2,649,800               | -                | -                   | -                    | -                    | 2,649,800            |
| Community development  | 386,100                 | -                | -                   | -                    | -                    | 386,100              |
| Debt service   | -                       | -                | 735,093             | 1,500                | 32,100               | 768,693              |
| Capital outlay   | -                       | -                | -                   | 3,986,732            | -                    | 3,986,732            |
| Operating Expenses   | -                       | -                | -                   | -                    | 8,869,067            | 8,869,067            |
| <b>Total Expenditures or Expenses</b>  | <b>6,942,200</b>        | <b>298,000</b>   | <b>735,093</b>      | <b>4,460,032</b>     | <b>8,901,167</b>     | <b>21,336,492</b>    |
| <b>Excess of Revenues Over (Under)</b>   |                         |                  |                     |                      |                      |                      |
| Expenditures or Expenses   | (428,000)               | (146,100)        | (735,093)           | (618,478)            | 1,238,933            | (688,737)            |
| <b>Other Financing Sources (Uses)</b>  |                         |                  |                     |                      |                      |                      |
| Proceeds of debt issue   | -                       | -                | -                   | 990,000              | -                    | 990,000              |
| Bond issuance costs  | -                       | -                | -                   | -                    | -                    | -                    |
| Operating transfers in   | 390,000                 | -                | 616,688             | -                    | -                    | 1,006,688            |
| Operating transfers out  | -                       | -                | -                   | (860,093)            | (265,000)            | (1,125,093)          |
| Contributed Capital  | -                       | -                | -                   | -                    | 2,647,000            | 2,647,000            |
| <b>Total Other Financing Sources (Uses)</b>  | <b>390,000</b>          | <b>-</b>         | <b>616,688</b>      | <b>129,907</b>       | <b>2,382,000</b>     | <b>3,518,595</b>     |
| <b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> |                         |                  |                     |                      |                      |                      |
|  | (38,000)                | (146,100)        | (118,405)           | (488,571)            | 3,620,933            | 2,829,858            |
| Fund Balances - January 1 (Est.)   | 2,687,509               | 163,493          | -                   | 11,312,634           | 66,313,444           | 80,477,080           |
| <b>Fund Balances - December 31</b>   | <b>\$ 2,649,509</b>     | <b>\$ 17,393</b> | <b>\$ (118,405)</b> | <b>\$ 10,824,063</b> | <b>\$ 69,934,378</b> | <b>\$ 83,306,938</b> |

**Note:** Included in tax revenues above is \$1,559,500 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**

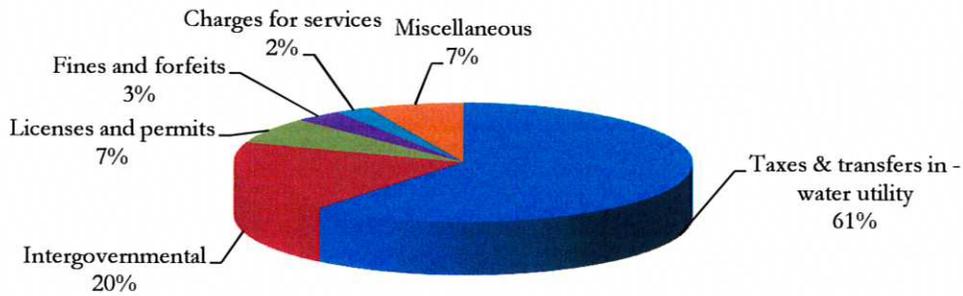
|   | 2012<br>Actual      | 2013<br>Actual      | 2014<br>Actual      | 2015<br>Budget      | 2016<br>Budget      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>   |                     |                     |                     |                     |                     |
| Taxes   | \$ 3,507,956        | \$ 3,638,326        | \$ 3,670,444        | \$ 3,648,900        | \$ 3,803,300        |
| Intergovernmental   | 1,433,422           | 1,359,855           | 1,305,255           | 1,241,300           | 1,347,500           |
| Licenses and permits  | 458,368             | 514,524             | 475,372             | 476,700             | 489,700             |
| Fines and forfeits  | 207,002             | 187,942             | 211,356             | 235,700             | 235,700             |
| Charges for services  | 141,734             | 148,131             | 146,298             | 174,300             | 166,300             |
| Miscellaneous   | 469,276             | 469,056             | 448,952             | 497,100             | 471,700             |
| Totals Revenues   | <u>6,217,758</u>    | <u>6,317,834</u>    | <u>6,257,677</u>    | <u>6,274,000</u>    | <u>6,514,200</u>    |
| <b>Expenditures</b>   |                     |                     |                     |                     |                     |
| General government  | 909,328             | 843,669             | 1,058,837           | 1,036,900           | 1,199,800           |
| Public safety   | 2,596,242           | 2,527,180           | 2,712,910           | 2,614,800           | 2,706,500           |
| Public works  | 2,498,716           | 2,765,945           | 2,481,394           | 2,621,700           | 2,649,800           |
| Community development   | 360,865             | 345,573             | 333,820             | 380,600             | 386,100             |
| Total Expenditures  | <u>6,365,151</u>    | <u>6,482,367</u>    | <u>6,586,961</u>    | <u>6,654,000</u>    | <u>6,942,200</u>    |
| Excess of Revenues Over<br>(Under) Expenditures                                     | (147,393)           | (164,533)           | (329,284)           | (380,000)           | (428,000)           |
| <b>Other Financing Sources (Uses)</b>   |                     |                     |                     |                     |                     |
| Transfers in (formerly Utility Taxes)   | 359,576             | 370,153             | 364,758             | 380,000             | 390,000             |
| Transfers out   | -                   | (832,817)           | (50,000)            | (7,556)             | -                   |
| Total Other Financing Sources (Uses)  | <u>359,576</u>      | <u>(462,664)</u>    | <u>314,758</u>      | <u>372,444</u>      | <u>390,000</u>      |
| Excess of Revenues and Other<br>Sources Over (Under) Expenditures<br>and Other Uses | 212,183             | (627,197)           | (14,526)            | (7,556)             | (38,000)            |
| Fund Balance - January 1  | 3,011,064           | 3,223,247           | 2,709,591           | 2,695,065           | 2,687,509           |
| Adjustment to correct comp absences   | -                   | 113,541             | -                   | -                   | -                   |
| Fund Balance - December 31  | <u>\$ 3,223,247</u> | <u>\$ 2,709,591</u> | <u>\$ 2,695,065</u> | <u>\$ 2,687,509</u> | <u>\$ 2,649,509</u> |

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

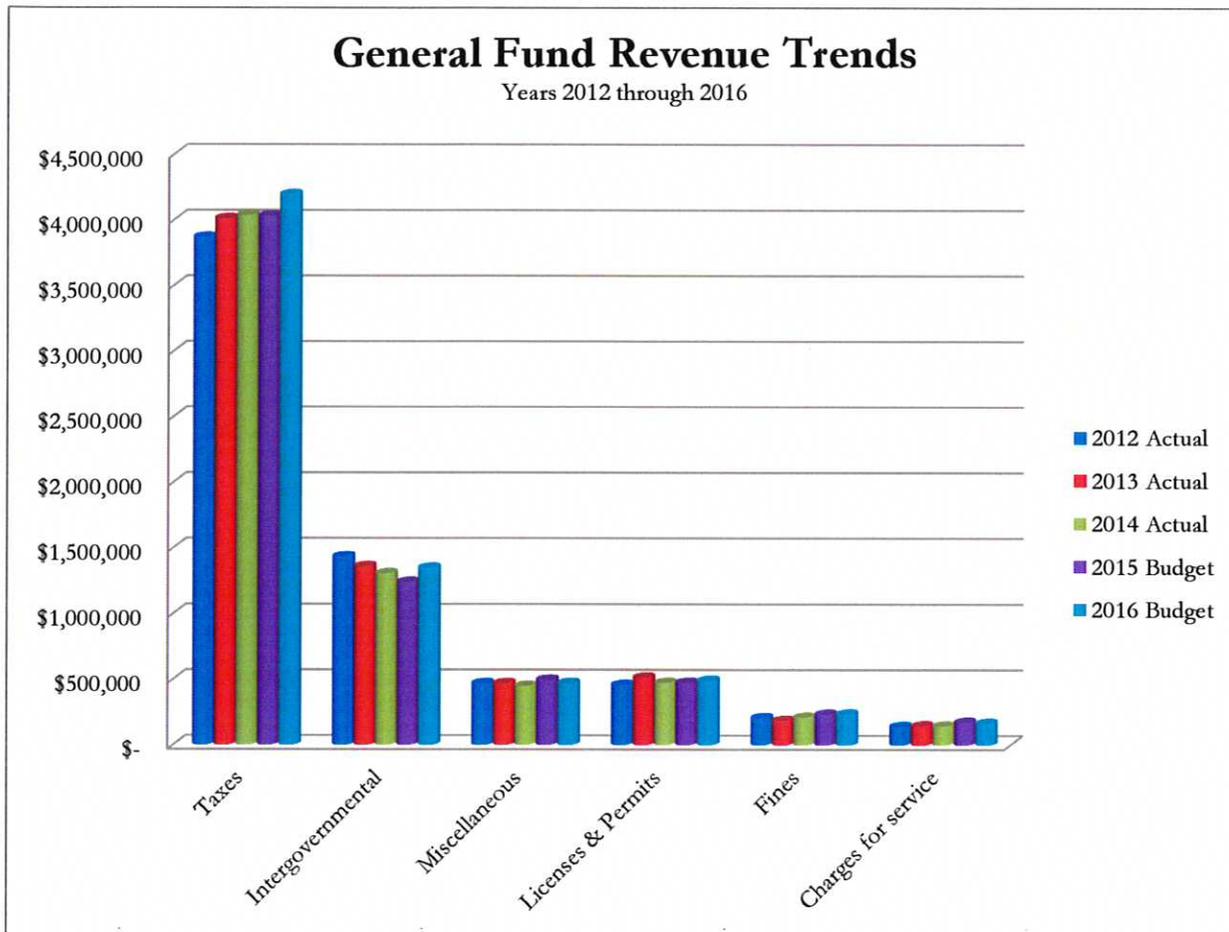
**VILLAGE OF HOWARD**  
**General Fund**  
**Budgeted Revenues Summary**  
**Years Ending December 31**

| Description                          | 2014 Actual         | 2015 Budget         | 2016 Budget         | Percent Change from 2015 | 2016 Percent of Total |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------------|-----------------------|
| Taxes & transfers in - water utility | \$ 4,035,202        | \$ 4,028,900        | \$ 4,193,300        | 4.08%                    | 60.74%                |
| Intergovernmental                    | 1,305,255           | 1,241,300           | 1,347,500           | 8.56%                    | 19.52%                |
| Licenses and permits                 | 475,372             | 476,700             | 489,700             | 2.73%                    | 7.09%                 |
| Fines and forfeits                   | 211,356             | 235,700             | 235,700             | 0.00%                    | 3.41%                 |
| Charges for services                 | 146,298             | 174,300             | 166,300             | -4.59%                   | 2.41%                 |
| Miscellaneous                        | 448,952             | 497,100             | 471,700             | -5.11%                   | 6.83%                 |
| <b>Totals</b>                        | <b>\$ 6,622,435</b> | <b>\$ 6,654,000</b> | <b>\$ 6,904,200</b> | <b>3.76%</b>             | <b>100.00%</b>        |

**Budget Revenue By Source**  
**Budget Year 2016**



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



Intergovernmental revenue has been the single, biggest, nontax revenue source for the village over the past decade. State transportation aid fluctuates year to year while state shared revenue aid has decreased or remained the same. See more details on page 48-49 regarding intergovernmental revenues.

Tax revenues have generally been increasing over time. Property taxes make up the majority of tax revenues and are determined by revenue shortfalls anticipated as part of the budget process. The village expects overall property tax levy to continue to increase between 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:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$3,867,532         | \$4,008,479    | \$ 4,035,202   | \$ 4,028,900   | \$4,193,300    |
| % Increase/Decrease | 3.64%          | 0.67%          | -0.16%         | 4.08%          |

### Explanations and Assumptions of 2016 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:                      | 2014 Actual         | 2015 Budget         | 2016 Budget         |
|--|---------------------|---------------------|---------------------|
| General Property Taxes                 | \$ 3,656,383        | \$ 3,636,400        | \$ 3,789,400        |
| Managed Forest Crop Lands              | 119                 | 10                  | 10                  |
| Other Taxes                            | 1,827               | -                   | -                   |
| Municipal Utility Taxes (Transfers in) | 364,758             | 380,000             | 390,000             |
| Room Tax Revenue                       | 11,506              | 10,500              | 12,900              |
| Interest on delinquent taxes & other   | 609                 | 1,990               | 990                 |
| <b>Total Taxes</b>                     | <b>\$ 4,035,202</b> | <b>\$ 4,028,900</b> | <b>\$ 4,193,300</b> |

### 2016 Budget Analysis:

Municipal utility taxes are an increase of \$10,000 based on preliminary estimated calculations. The GASB requires the utility tax to be recorded as a Fund Transfer instead of revenue in the financial statements. For budgeting purposes, the utility taxes are included in the schedule above, due to the fact that the utility taxes are used to decrease the need for property taxes. Property taxes are expected to increase by \$153,000 in the General Fund.

The increase in property taxes is a net result of all financial changes in the 2016 budget when compared to the 2015 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:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$1,433,422         | \$1,359,855    | \$1,305,255    | \$1,241,300    | \$1,347,500    |
| % Increase/Decrease | -5.13%         | -4.02%         | -4.90%         | 8.56%          |

### Explanations and Assumptions of 2016 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 a factor (in 2014 it was 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:                  | 2014 Actual         | 2015 Budget         | 2016 Budget         |
|------------------------------------|---------------------|---------------------|---------------------|
| State Shared Revenues              | \$ 556,854          | \$ 556,600          | \$ 555,900          |
| Other State Shared Taxes-computers | 6,416               | 6,200               | 20,400              |
| State Transportation Aids          | 597,900             | 538,100             | 610,600             |
| State Connecting Highway Aids      | 21,862              | 21,900              | 46,000              |
| Fire Insurance Shared Tax          | 59,084              | 59,000              | 56,000              |
| Recycling Grants                   | 44,324              | 44,200              | 42,000              |
| State Municipal Service Aids       | 9,454               | 6,000               | 6,000               |
| State Payment in Lieu of Tax       | 9,361               | 9,300               | 10,600              |
| Other grants                       | -                   | -                   | -                   |
| <b>Total Intergovernmental</b>     | <b>\$ 1,305,255</b> | <b>\$ 1,241,300</b> | <b>\$ 1,347,500</b> |

### 2016 Budget Analysis:

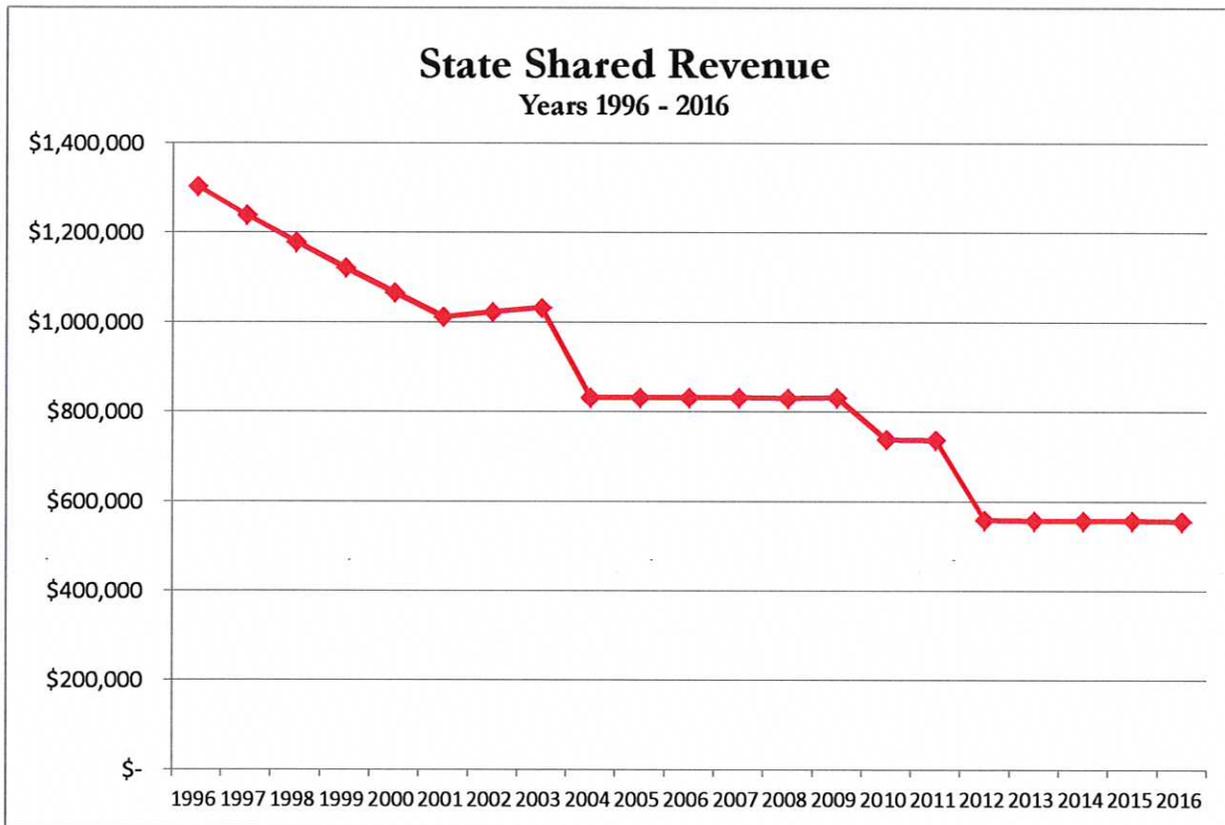
Based on the state's estimates, state transportation aids will increase by \$72,500, state connecting highway aids will increase by \$24,100, other state shared taxes for exempt computers will increase by \$24,100 and state shared revenue will decrease by only \$700. Fire insurance shared tax is estimated to decrease by \$3,000 and state payment in lieu of tax increasing by \$1,300 based on 2015 actual amounts.

## 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.

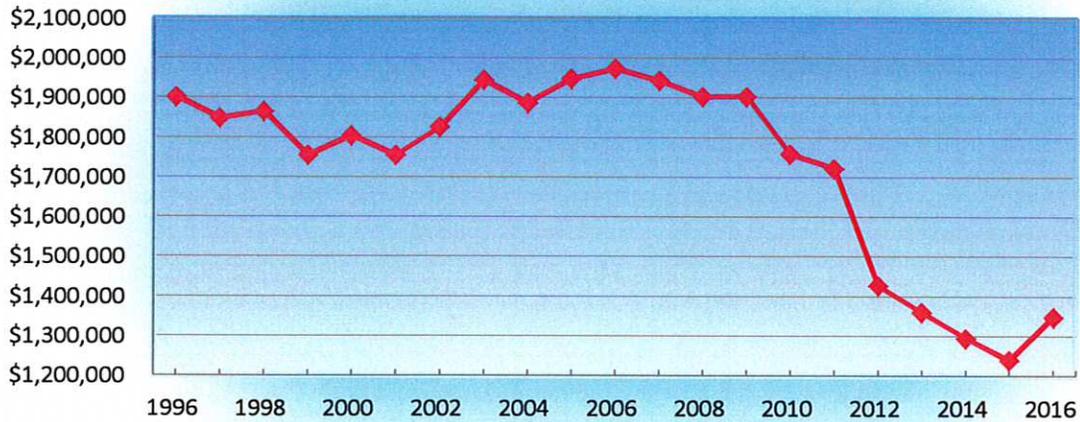
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2016 biennial budget.

The graph below shows the trend in state shared revenues since 1996 and the estimate for 2016.



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 2016 an estimate is made based on a combination of state estimates received and previous years' funding levels.

## Total Intergovernmental Revenue Years 1996 through 2016



The chart below depicts the same information found in the graph above except in columnar format, meaning each major 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        |
| 2015 | 556,600              | -                    | 538,100          | 21,900          | 42,100          | 80,000   | 1,238,700        |
| 2016 | 555,900              | -                    | 610,600          | 46,000          | 42,000          | 93,000   | 1,347,500        |

## LICENSES AND PERMITS

### Historical Summary:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$458,368           | \$514,524      | \$475,372      | \$476,700      | \$489,700      |
| % Increase/Decrease | 12.25%         | -7.61%         | 0.28%          | 2.73%          |

### Explanations and Assumptions of 2016 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:                  | 2014 Actual       | 2015 Budget       | 2016 Budget       |
|------------------------------------|-------------------|-------------------|-------------------|
| Building Permits & Inspection Fees | \$ 205,709        | \$ 200,000        | \$ 210,000        |
| Zoning Permits                     | 1,200             | 2,000             | 2,000             |
| Liquor & Malt Beverage License     | 34,700            | 33,000            | 33,000            |
| Operators Licenses                 | 9,442             | 10,000            | 9,500             |
| Cigarette Licenses                 | 1,150             | 1,100             | 1,100             |
| Cable TV franchise fee             | 204,862           | 210,000           | 214,000           |
| Weights and Measures               | 6,000             | 6,000             | 6,000             |
| Dog Licenses                       | 7,484             | 8,000             | 7,500             |
| Massage Licenses                   | -                 | -                 | -                 |
| Bicycle Licenses                   | 30                | 100               | 100               |
| Other Permits and Fees             | 4,795             | 6,500             | 6,500             |
| <b>Total Licenses and Permits</b>  | <b>\$ 475,372</b> | <b>\$ 476,700</b> | <b>\$ 489,700</b> |

### 2016 Budget Analysis:

Increased building permits and inspection fees by \$10,000 and Cable TV franchise fee by \$4,000 based on historical trends. All other accounts will either remain at the 2015 budget levels based on historical trends or have slight changes netting \$1,000 decrease based on historical trends.

## FINES AND FORFEITS

### Historical Summary:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$207,002           | \$187,942      | \$211,356      | \$235,700      | \$235,700      |
| % Increase/Decrease | -9.21%         | 12.46%         | 11.52%         | 0.00%          |

### Explanations and Assumptions of 2016 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:               | 2014 Actual      | 2015 Budget      | 2016 Budget      |
|---------------------------------|------------------|------------------|------------------|
| Fines and court penalties       | \$205,425        | \$226,700        | \$226,700        |
| Parking violations              | 5,931            | 9,000            | 9,000            |
| <b>Total Fines and Forfeits</b> | <b>\$211,356</b> | <b>\$235,700</b> | <b>\$235,700</b> |

### 2016 Budget Analysis:

No expected changes to the two revenue sources listed above for 2015.

## CHARGES FOR SERVICE

### Historical Summary:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$141,734           | \$148,131      | \$146,298      | \$174,300      | \$166,300      |
| % Increase/Decrease | 4.51%          | -1.24%         | 19.14%         | -4.59%         |

### Explanations and Assumptions of 2016 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:                     | 2014 Actual      | 2015 Budget      | 2016 Budget      |
|---------------------------------------|------------------|------------------|------------------|
| Administrative charges                | \$16,451         | \$15,000         | \$15,000         |
| Fire protection/false alarms          | 60,135           | 55,500           | 55,500           |
| Sanitation - Garbage & recycling cans | 5,374            | 4,500            | 4,500            |
| Recreation programs                   | 32,826           | 46,900           | 46,900           |
| Summer recreation ticket program      | 12,860           | 13,000           | 13,000           |
| Park rentals                          | 15,024           | 24,000           | 24,000           |
| Weed and snow control                 | 2,613            | 4,000            | 4,000            |
| Tree plantings                        | 330              | 1,000            | 1,000            |
| Dog pickup fees                       | 423              | 8,400            | 400              |
| Other public charges                  | 262              | 2,000            | 2,000            |
| <b>Total Charges for Service</b>      | <b>\$146,298</b> | <b>\$174,300</b> | <b>\$166,300</b> |

### 2016 Budget Analysis:

No changes were made to the budgeted line items above as estimated actual for 2015 and estimates for 2016 appear to be consistent, except dog pick up fees was reduced by \$8,000 as the expected 2015 fees were used to offset costs of the humane officer expenditures.

## MISCELLANEOUS REVENUES

Historical Summary:

| 2012<br>Actual      | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|---------------------|----------------|----------------|----------------|----------------|
| \$469,276           | \$469,056      | \$448,952      | \$497,100      | \$471,700      |
| % Increase/Decrease | -0.05%         | -4.29%         | 10.72%         | -5.11%         |

### Explanations and Assumptions of 2016 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:                   | 2014 Actual      | 2015 Budget      | 2016 Budget      |
|-------------------------------------|------------------|------------------|------------------|
| Interest on investments             | \$40,715         | \$60,000         | \$60,000         |
| Rent income                         | 374,952          | 380,000          | 381,600          |
| Sales of recycle material           | 28,615           | 30,000           | 3,000            |
| Property and equipment sales        | 1,500            | 1,000            | 1,000            |
| Insurance recoveries - police       | 1,291            | 500              | 500              |
| Insurance recoveries - other        | -                | 500              | 500              |
| Donations - fire department         | -                | -                | -                |
| Donations and naming rights         | 965              | 25,000           | 25,000           |
| Other income                        | 914              | 100              | 100              |
| <b>Total Miscellaneous Revenues</b> | <b>\$448,952</b> | <b>\$497,100</b> | <b>\$471,700</b> |

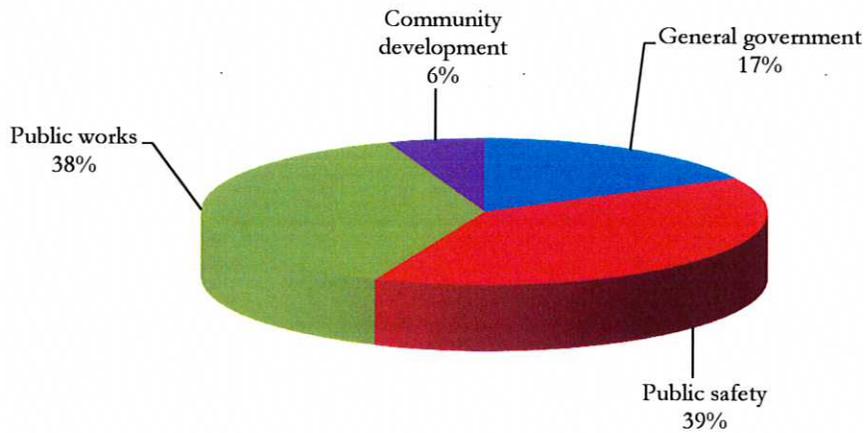
### 2016 Budget Analysis:

Rent income is expected to increase by \$1,600 based on existing contracts. Decreased sales of recycled materials by \$27,000 based on recent historical trends. All other items listed above are not expected to change in 2016.

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

| Description           | 2014 Actual  | 2015 Budget  | 2016 Budget  | Percentage Change from 2015 | 2016 Percent of Total |
|-----------------------|--------------|--------------|--------------|-----------------------------|-----------------------|
| General government    | \$ 1,058,837 | \$ 1,036,900 | \$ 1,199,800 | 15.71%                      | 17.28%                |
| Public safety         | 2,712,910    | 2,614,800    | 2,706,500    | 3.51%                       | 38.99%                |
| Public works          | 2,481,394    | 2,621,700    | 2,649,800    | 1.07%                       | 38.17%                |
| Community development | 333,820      | 380,600      | 386,100      | 1.45%                       | 5.56%                 |
| Totals                | \$ 6,586,961 | \$ 6,654,000 | \$ 6,942,200 | 4.33%                       | 100.00%               |

**Budget Expenditures By Function**  
**Budget Year 2016**



**GENERAL FUND  
EXPENDITURE BUDGET DETAIL BY FUNCTION**

**General Government**

| Description                     | 2014 Actual         | 2015 Budget         | 2016 Budget         | Percentage Change from 2015 | 2016 Percent of Total |
|---------------------------------|---------------------|---------------------|---------------------|-----------------------------|-----------------------|
| Village board                   | \$ 62,957           | \$ 70,200           | \$ 70,200           | 0.00%                       | 5.85%                 |
| Municipal court                 | 186,712             | 168,600             | 170,100             | 0.89%                       | 14.18%                |
| Administrator                   | 232,844             | 251,700             | 253,400             | 0.68%                       | 21.12%                |
| Elections                       | 28,191              | 9,000               | 50,000              | 455.56%                     | 4.17%                 |
| Administrative services         | 215,564             | 242,700             | 247,900             | 2.14%                       | 20.66%                |
| Assessment of property          | 51,193              | 49,500              | 151,000             | 205.05%                     | 12.59%                |
| Buildings and plant             | 83,023              | 72,900              | 72,900              | 0.00%                       | 6.08%                 |
| Board of appeals                | 129                 | 500                 | 500                 | 0.00%                       | 0.04%                 |
| Property & liability insurance  | 191,493             | 166,800             | 178,800             | 7.19%                       | 14.90%                |
| Contingencies & uncollectible   | 6,731               | 5,000               | 5,000               | 0.00%                       | 0.42%                 |
| Health and human services       | -                   | -                   | -                   | 0.00%                       | 0.00%                 |
| <b>Total General Government</b> | <b>\$ 1,058,837</b> | <b>\$ 1,036,900</b> | <b>\$ 1,199,800</b> | <b>15.71%</b>               | <b>100.00%</b>        |

**Public Safety**

| Description                | 2014 Actual         | 2015 Budget         | 2016 Budget         | Percentage Change from 2015 | 2016 Percent of Total |
|----------------------------|---------------------|---------------------|---------------------|-----------------------------|-----------------------|
| Police                     | \$ 1,626,591        | \$ 1,685,000        | \$ 1,710,200        | 1.50%                       | 63.19%                |
| Fire department            | 889,037             | 725,100             | 802,800             | 10.72%                      | 29.66%                |
| Rescue services            | 172,649             | 171,300             | 166,300             | -2.92%                      | 6.14%                 |
| Health and human services  | 24,633              | 33,400              | 27,200              | -18.56%                     | 1.00%                 |
| <b>Total Public Safety</b> | <b>\$ 2,712,910</b> | <b>\$ 2,614,800</b> | <b>\$ 2,706,500</b> | <b>3.51%</b>                | <b>100.00%</b>        |

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

**Public Works**

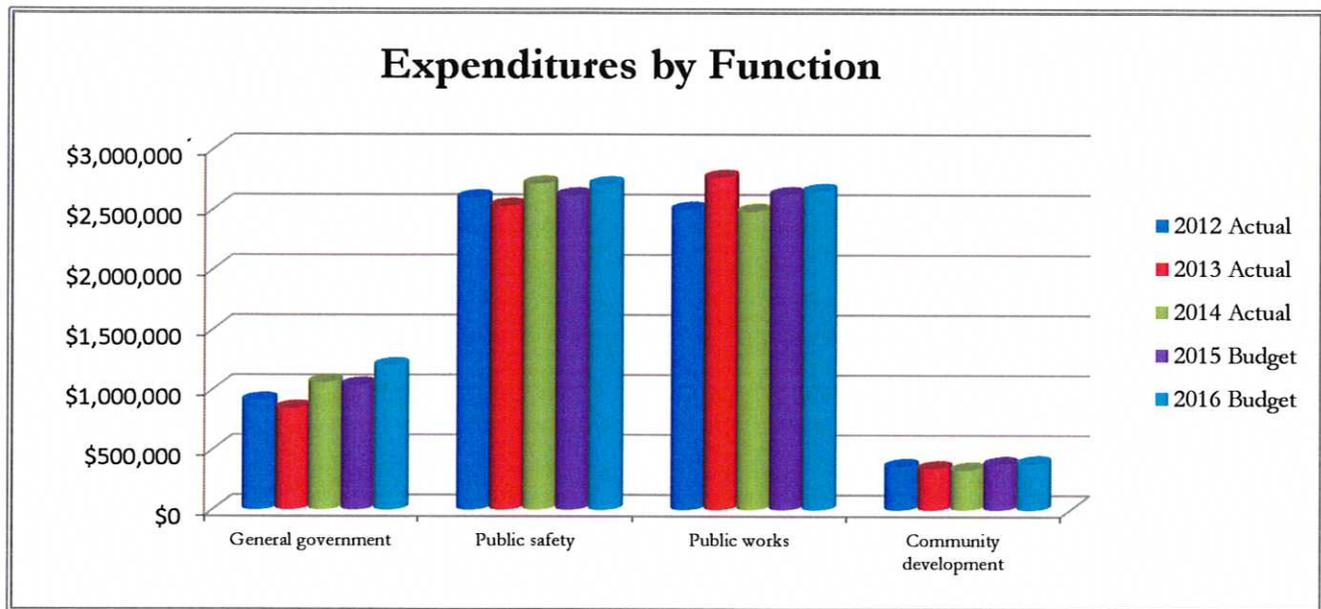
| Description               | 2014<br>Actual     | 2015<br>Budget     | 2016<br>Budget     | Percentage<br>Change<br>from 2015 | 2016<br>Percent<br>of Total |
|---------------------------|--------------------|--------------------|--------------------|-----------------------------------|-----------------------------|
| Administration            | \$66,745           | \$78,300           | \$80,300           | 2.55%                             | 3.03%                       |
| Streets                   | 789,701            | 808,700            | 861,700            | 6.55%                             | 32.52%                      |
| Mechanic                  | 137,164            | 144,000            | 148,700            | 3.26%                             | 5.61%                       |
| Snow and ice removal      | 199,220            | 208,700            | 204,100            | -2.20%                            | 7.70%                       |
| Street lighting           | 306,120            | 330,000            | 317,000            | -3.94%                            | 11.96%                      |
| Building operations       | 72,950             | 72,300             | 72,300             | 0.00%                             | 2.73%                       |
| Sanitation                | 483,955            | 471,100            | 522,100            | 10.83%                            | 19.70%                      |
| Recycling                 | 153,930            | 149,500            | 156,000            | 4.35%                             | 5.89%                       |
| Park maintenance          | 271,609            | 359,100            | 287,600            | -19.91%                           | 10.85%                      |
| <b>Total Public Works</b> | <b>\$2,481,394</b> | <b>\$2,621,700</b> | <b>\$2,649,800</b> | <b>1.07%</b>                      | <b>100.00%</b>              |

**Community Development**

| Description                        | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | Percentage<br>Change<br>from 2015 | 2016<br>Percent<br>Of Total |
|------------------------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------|
| Community development              | \$ 96,602         | \$ 120,700        | \$ 123,600        | 2.40%                             | 32.01%                      |
| Leisure services                   | 137,087           | 158,500           | 158,500           | 0.00%                             | 41.05%                      |
| Code administration                | 100,131           | 101,400           | 104,000           | 2.56%                             | 26.94%                      |
| <b>Total Community Development</b> | <b>\$ 333,820</b> | <b>\$ 380,600</b> | <b>\$ 386,100</b> | <b>1.45%</b>                      | <b>100.00%</b>              |

## GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2012 through the 2016 budget.



The trends listed above show fluctuating spending in general government, community development, public safety and public works. In 2014, former union employees began paying 50% of their pension contributions which is contributed 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. In 2015, the public fire protection fee was reduced by the PSC during a 2014 water rate study resulting in lower overall spending for public safety.

Public works had noted steady increases since 2009 due to increases in refuse and recycling contracts; however, the contract that started in 2014 had 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

|      |   |
|------|---|
| 2015 | April elections resulted in one change to the village board. The board met twice a month every month of the year and took appropriate actions to enhance the quality of life for residents and taxpayers. |
| 2014 | April election resulted in one new board member. Members attended League of Wisconsin Municipality events in 2014.  |
| 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.      |

#### PROGRAM EXPENDITURES

|                     | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   | 2016<br>Percentage |
|---------------------|------------------|------------------|------------------|--------------------|
| Contracted services | \$ -             | \$ -             | \$ -             | 0.00%              |
| Conferences         | 899              | 2,000            | 2,000            | 2.85%              |
| Dues                | -                | -                | -                | 0.00%              |
| Supplies            | 2,063            | 2,500            | 2,500            | 3.56%              |
| Employee Benefits   | 4,230            | 4,700            | 4,700            | 6.70%              |
| Salaries            | 55,765           | 61,000           | 61,000           | 86.89%             |
| <b>Totals</b>       | <b>\$ 62,957</b> | <b>\$ 70,200</b> | <b>\$ 70,200</b> | <b>100.00%</b>     |

**PERSONNEL**

| 2014 Positions<br>Authorized | 2015 Positions<br>Authorized | 2016 Positions<br>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.*

**2016 BUDGET HIGHLIGHTS**

No changes are expected within this section of the budget for 2015.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$71,373          | \$63,419       | \$73,058       | \$62,957       | \$70,200       | \$70,200       |
| Percentage Change | -11.14%        | 15.20%         | -13.83%        | 11.50%         | 0.00%          |

## 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 and provide legal assistance and advice as directed.

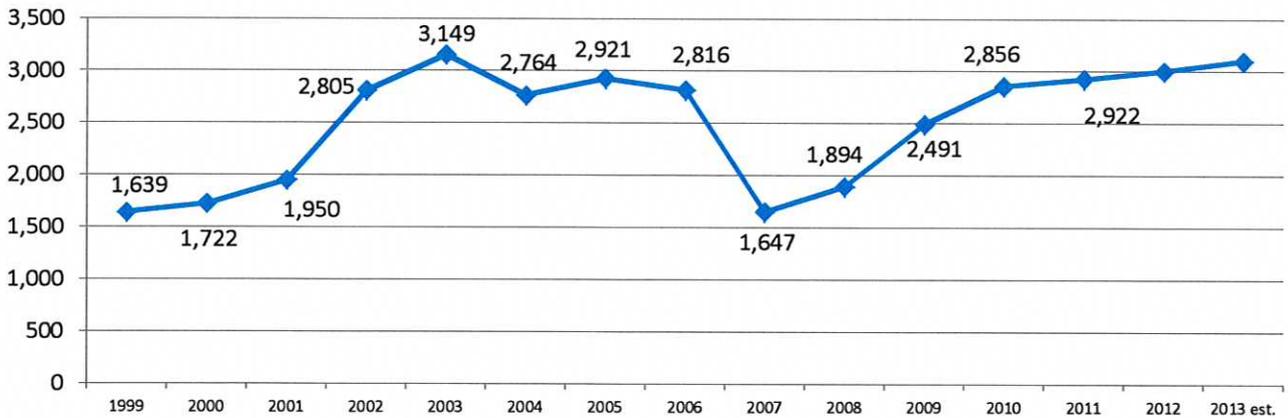
**ACCOMPLISHMENTS**

2013-2015 Court is in session the first four Tuesday evenings of each month. The court meets an estimated 48 times each year.

**PROGRAM MEASURES**

|  | 2013 Results | 2014 Estimate | 2015 Budget |
|--|--------------|---------------|-------------|
| Total Number of Citations Written (estimates)<br><i>(Approximately 1/3 of citations appear in court)</i> | 2,900        | 3,000         | 3,100       |
| Total Revenues from Fines & Forfeitures  | \$211,356    | \$235,700     | \$235,700   |
| Total Department Expenditures  | \$186,712    | \$168,600     | \$170,100   |
| Total Court Related Expenditures (excl. some attorney fees)  | \$151,712    | \$121,100     | \$122,600   |
| Total Population   | 17,728       | 18,166        | 18,703      |
| Citations Per 1,000 of population  | 164          | 165           | 166         |
| Cases Per 1,000 of population  | 55           | 55            | 55          |
| Average Revenue Per Citation Issued  | \$73         | \$79          | \$76        |

**Number of Citations Issued by Year**



**PROGRAM EXPENDITURES**

|                             | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> | <b>2016<br/>Percentage</b> |
|-----------------------------|------------------------|------------------------|------------------------|----------------------------|
| Attorneys Contracted        | \$ 35,920              | \$ 35,000              | \$ 35,000              | 20.58%                     |
| Attorney-court related work | 33,006                 | 25,000                 | 25,000                 | 14.70%                     |
| Contracted services         | 8,170                  | 13,000                 | 13,000                 | 7.64%                      |
| Telephone                   | 339                    | 400                    | 400                    | 0.24%                      |
| Workshops & Conferences     | 1,176                  | 1,600                  | 1,600                  | 0.94%                      |
| Dues                        | 765                    | 800                    | 800                    | 0.47%                      |
| Supplies                    | 1,967                  | 1,800                  | 1,800                  | 1.06%                      |
| Employee Benefits           | 25,439                 | 25,000                 | 25,400                 | 14.93%                     |
| Salaries and wages          | 79,930                 | 66,000                 | 67,100                 | 39.45%                     |
| <b>Totals</b>               | <b>\$ 186,712</b>      | <b>\$ 168,600</b>      | <b>\$ 170,100</b>      | <b>100.00%</b>             |

**PERSONNEL**

| 2014 Positions<br>Authorized | 2015 Positions<br>Authorized | 2016 Positions<br>Authorized |
|------------------------------|------------------------------|------------------------------|
|------------------------------|------------------------------|------------------------------|

Village Attorney (contracted with local attorney - not an employee)

|                              |   |   |      |
|------------------------------|---|---|------|
| Judge (Part-time Elected)    | 1 | 1 | 1    |
| Court Clerk (FTE equivalent) | 1 | 1 | 1.25 |

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

**2016 BUDGET HIGHLIGHTS**

Increased attorney fees by a net of \$2,500 based on historical trends. Added a part-time court clerk in 2016 budget that resulted in a net increased salaries and benefits by \$1,500; the new position saved in overtime cost and benefit costs.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$163,294         | \$175,826      | \$158,161      | \$186,712      | \$168,600      | \$170,100      |
| Percentage Change | 7.67%          | -10.05%        | 18.05%         | -9.70%         | 0.89%          |

## 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

- 2015 Increased attendance at second annual Independence Day Fireworks Show. Expanded staff team building exercises to all departments. Sold 30 lots of the new Village owned, Spring Green subdivision. Acquired property in Village Center area that will serve as public
- 2014 Acquired property for construction of Badgerland Drive. Continued implementation of Strategic Plan. After completing development of 63 village owned lots, began selling the lots adjacent to Spring Green Park.
- 2013 Completed the community survey. Completed the Strategic Plan for the village. Updated the Personnel Policy.

| PROGRAM MEASURES               | 2010             | 2011     | 2012     | Wisc. Population<br>16,000-19,500<br>2012 Ranking |
|--------------------------------|------------------|----------|----------|---|
|                                | G.O. Bond rating | AA       | AA       |   |
| Tax rate                       | \$3.31           | \$3.31   | \$3.31   |   |
| Tax levy per capita            | \$252.00         | \$266.54 | \$257.00 | 1st   |
| Net basic spending per capita  | \$267.20         | \$269.00 | \$256.00 | 1st   |
| Net police spending per capita | \$80.51          | \$81.00  | \$82.00  | 1st   |
| Debt per capita                | \$202.22         | \$248.28 | \$183.00 | 1st   |
| Percent of tax dollars         | 18.1%            | 17.6%    | 17.7%    |   |

| PROGRAM EXPENDITURES                  | 2014              | 2015              | 2016              | 2016           |
|---------------------------------------|-------------------|-------------------|-------------------|----------------|
|                                       | Actual            | Budget            | Budget            | Percentage     |
| Contracted Services                   | \$ 41,785         | \$ 30,000         | \$ 26,500         | 10.46%         |
| Telephone                             | 2,174             | 1,800             | 1,800             | 0.71%          |
| Repairs, maintenance & fuel           | 1,348             | 1,500             | 1,500             | 0.59%          |
| Workshops                             | 2,412             | 2,000             | 2,000             | 0.79%          |
| Dues & subscriptions                  | 2,895             | 1,000             | 1,000             | 0.39%          |
| Supplies & other expenditures         | 5,605             | 5,000             | 5,000             | 1.97%          |
| Salary/wage merit increases-all depts | 37,628            | 60,000            | 60,000            | 23.68%         |
| Benefits                              | 34,739            | 39,400            | 41,000            | 16.18%         |
| Salaries                              | 104,258           | 111,000           | 114,600           | 45.22%         |
| <b>Totals</b>                         | <b>\$ 232,844</b> | <b>\$ 251,700</b> | <b>\$ 253,400</b> | <b>100.00%</b> |

**PERSONNEL**

| 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|------------------------------------|------------------------------------|------------------------------------|
|------------------------------------|------------------------------------|------------------------------------|

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

**2016 Administrator Budget Analysis:**

Increased salaries and benefits a total of \$5,200 comprised of a 1.5% wage increase and an estimated 15% increase in health insurance premiums based on estimates from the fully insured plan sponsor. Decreased contracted services by \$3,500 based on estimated actual.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$148,146         | \$166,878      | \$164,932      | \$232,844      | \$251,700      | \$253,400      |
| Percentage Change | 12.64%         | -1.17%         | 41.18%         | 8.10%          | 0.68%          |

## 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

- 2015 Held one spring election and reported the results by 8:50pm. Continued training of chief inspectors.
- 2014 Held 2 spring elections and 2 fall elections reporting the results to the county clerk by 8:40pm. Continued training of chief inspectors and held 3 training session in fall for all election officials. Village clerk obtained the state required training for election of 6 hours in
- 2013 Held two spring elections and reported results by 8:40pm. Continued training of chief inspectors for one hour prior to each election.

#### PROGRAM MEASURES

| Quantitative Performance Measures                | 2013 Results | 2014 Results | 2015 Estimates |
|--|--------------|--------------|----------------|
| Total Elections                                  | 2            | 3            | 1              |
| Total Votes for all Elections                    | 2,227        | 12,410       | 2,301          |
| Total Number of Absentee Ballots Processed       | 665          | 2,370        | 371            |
| Total Number of Voters Registering               | 72           | 1,418        | 99             |
| Total Registered Voters                          | 11,065       | 10,811       | 10,918         |
| Total Expenditures for Elections                 | \$ 6,364     | \$ 28,191    | \$ 9,000       |
| Average Number of Voters per Election            | 1,114        | 4,137        | 2,301          |
| Percentage of Average Voter Turnout per Election | 10.06%       | 38.26%       | 21.08%         |
| Average Cost per Election                        | \$ 3,182     | \$ 9,397     | \$ 9,000       |

#### PROGRAM EXPENDITURES

|                     | 2014<br>Actual   | 2015<br>Budget  | 2016<br>Budget   | 2016<br>Percentage |
|---------------------|------------------|-----------------|------------------|--------------------|
| Contracted Services | \$ -             | \$ 2,000        | \$ 4,000         | 8.00%              |
| Supplies & wages    | 28,191           | 7,000           | 46,000           | 92.00%             |
|                     | -                | -               | -                | 0.00%              |
|                     | -                | -               | -                | 0.00%              |
| <b>Totals</b>       | <b>\$ 28,191</b> | <b>\$ 9,000</b> | <b>\$ 50,000</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 and work one to four days per year.

**2016 BUDGET HIGHLIGHTS**

There are four elections scheduled in 2016 compared with two scheduled in 2015. The US Presidential election will occur in 2016 causing for more election staff to work the four polling locations. The combination of more elections and expected higher voter turnout is causing the budget to increase by \$41,000.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$15,323          | \$49,542       | \$6,364        | \$28,191       | \$9,000        | \$50,000       |
| Percentage Change | 223.32%        | -87.15%        | 342.98%        | -68.07%        | 455.56%        |

## 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

2015 - 2013      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                                  | 2009         | 2010          | 2011          | 2012          | 2013          | 2014          | 2015<br>thru Nov |
|---|--------------|---------------|---------------|---------------|---------------|---------------|------------------|
| Total Net Property Taxes Levied                       | \$24,928,799 | \$25,736,124  | \$26,141,328  | \$26,380,386  | \$26,641,105  | \$27,220,250  | \$27,119,557     |
| Total Taxes Collected During the Year                 | \$24,924,296 | \$25,731,926  | \$26,106,078  | \$26,106,078  | \$26,634,043  | \$27,205,358  | \$27,108,031     |
| Personal Property Taxes, included in levy             | \$740,261    | \$765,363     | \$709,691     | \$710,831     | \$725,263     | \$764,750     | \$822,668        |
| Percentage Collected                                  | 99.98%       | 99.98%        | 99.87%        | 98.96%        | 99.97%        | 99.95%        | 99.96%           |
| Number of Personal Property Accounts                  | 593          | 566           | 548           | 549           | 533           | 553           | 531              |
| Number of Personal Property Uncollected               | 43           | 39            | 51            | 30            | 28            | 24            | 24               |
| Amount of the Uncollected Accounts                    | \$4,503      | \$4,198       | \$35,250      | \$34,222      | \$7,062       | \$14,892      | \$11,526         |
| Percent of Uncollected Total Net Property Tax Levies  | 0.02%        | 0.02%         | 0.13%         | 0.13%         | 0.03%         | 0.05%         | 0.04%            |
| Percent of Uncollected Personal Property Accounts     | 7.25%        | 6.89%         | 9.31%         | 5.46%         | 5.25%         | 4.34%         | 4.52%            |
| <b>Licenses Issued:</b>                               |              |               |               |               |               |               |                  |
| Liquor  | 61           | 52            | 58            | 56            | 56            | 52            | 50               |
| Operators   | 176          | 220           | 250           | 154           | 264           | 252           | 191              |
| Dog & cat   | 1,120        | 1,086         | 982           | 1,012         | 1,039         | 998           | 1,099            |
| Weights and measures                                  | 33           | 33            | 34            | 38            | 38            | 38            | 40               |
| Peddlers permits                                      | 23           | 8             | 30            | 8             | 8             | 8             | 6                |
| Number of checks, ACH & wires issued                  | 3,235        | 2,982         | 2,756         | 4,616         | 5,422         | 3,127         | 3,016            |
| <b>Number of customers assisted at front counter:</b> |              |               |               |               |               |               |                  |
| Water bill receipting                                 | 4,990        | 7,555         | 6,962         | 7,118         | 7,254         | 6,743         | 5,934            |
| Penalties received                                    | 839          | 1,467         | 1,357         | 1,312         | 1,102         | 1,056         | 883              |
| Recreation programs sign-up                           | 745          | 951           | 638           | 571           | 602           | 424           | 371              |
| Building permit issues                                | 526          | 899           | 611           | 636           | 635           | 573           | 546              |
| Park rentals  | 161          | 252           | 203           | 208           | 212           | 165           | 200              |
| All others  | 1,535        | 3,370         | 2,564         | 3,069         | 3,105         | 2,243         | 1,848            |
| <b>Total</b>  | <b>8,796</b> | <b>14,494</b> | <b>12,335</b> | <b>12,914</b> | <b>12,910</b> | <b>11,204</b> | <b>9,782</b>     |
| Average number per day                                | 59           | 58            | 49            | 51            | 51            | 45            | 44               |

**PROGRAM EXPENDITURES**

|                                     | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|
| Professional Services - audit       | \$ 12,302         | \$ 12,000         | \$ 12,500         | 5.04%              |
| Contracted Services                 | 12,764            | 14,000            | 15,000            | 6.05%              |
| Telephone                           | 2,792             | 3,000             | 3,000             | 1.21%              |
| Workshops and Conferences           | 805               | 1,500             | 1,500             | 0.61%              |
| Public notices, due & subscriptions | 6,622             | 11,700            | 13,000            | 5.24%              |
| Supplies and other expenses         | 29,239            | 34,000            | 34,000            | 13.72%             |
| Employee Benefits                   | 38,615            | 42,500            | 44,200            | 17.83%             |
| Wages and salaries                  | 112,425           | 124,000           | 124,700           | 50.30%             |
| <b>Totals</b>                       | <b>\$ 215,564</b> | <b>\$ 242,700</b> | <b>\$ 247,900</b> | <b>100.00%</b>     |

**PERSONNEL**

|  | 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>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                               | 1.20                               | 1.20                               |
| Accountant/intern (PT in '14, FT in '15 & '16) | 0.25                               | 0.45                               | 0.45                               |

**2016 Administrative Service Budget Analysis:**

Increased salaries and benefits a total of \$2,400 comprised of a 1.5% wage increase and an estimated 15% increase in health insurance premiums (not all of the 2015 budget is expected to be realized). Increased professional services by \$500 based on existing contract and contracted services by \$1,000 based on historical trends. Increased public notices by \$1,300 based on recent historical trends.

**Department Total Expenditures by Year:**

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$204,772      | \$246,174      | \$227,288      | \$215,564      | \$242,700      | \$247,900      |
| Percentage Change |                | 20.22%         | -7.67%         | -5.16%         | 12.59%         | 2.14%          |

## 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

- 2015 Board of Review (BOR) met and adjourned on May 20, 2015. Held mandatory open book session on May 6, 2015. No appeals came before the BOR.
- 2014 BOR met and adjourned on May 21, 2014. Held mandatory open book session on May 7, 2014. No appeals came before BOR.
- 2013 BOR met and adjourned on May 15, 2013. Held mandatory open book session on May 1, 2013.

#### PROGRAM MEASURES

|   | 2013 Results | 2014 Results | 2015<br>Estimates |
|---|--------------|--------------|-------------------|
| Total Assessable Parcels                      | 6,633        | 6,659        | 6,659             |
| Total Number of Parcels with new improvements | 48           | 46           | 80                |
| Total Parcels Revalued                        | 410          | 415          | 510               |
| Total Personal Property Accounts              | 533          | 553          | 584               |
| Total Properties Valued by Assessor           | 943          | 968          | 1,094             |
| Assessed to Equalized Percentage              | 105.98%      | 103.00%      | 101.03%           |

"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.

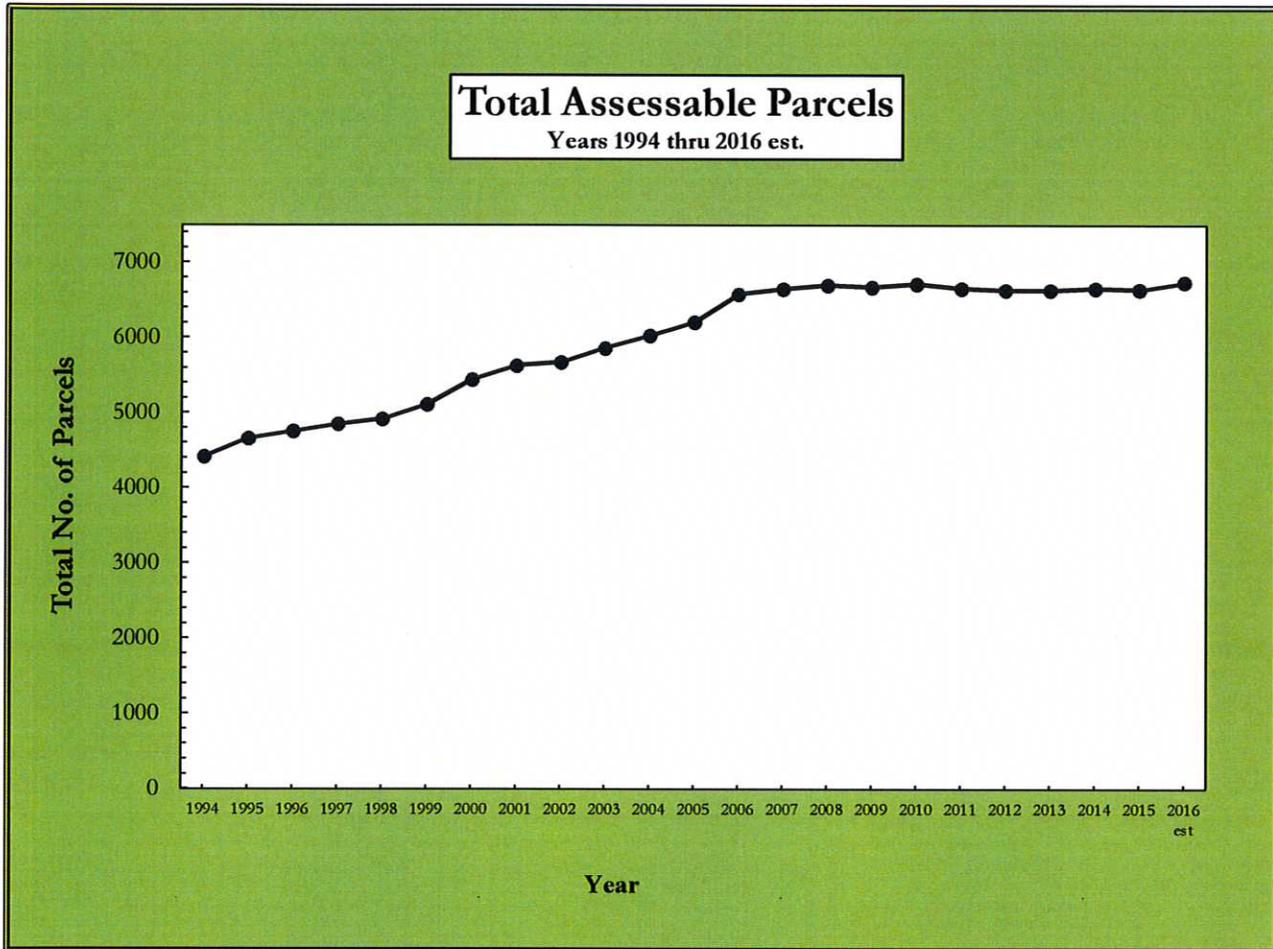
#### PROGRAM EXPENDITURES

|                       | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget    | 2016<br>Percentage |
|-----------------------|------------------|------------------|-------------------|--------------------|
| Professional Services | \$ 51,193        | \$ 49,500        | \$ 151,000        | 100.00%            |
| <b>Totals</b>         | <b>\$ 51,193</b> | <b>\$ 49,500</b> | <b>\$ 151,000</b> | <b>100.00%</b>     |

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

**2016 BUDGET HIGHLIGHTS**

Increased professional services by \$101,500 to allow for the assessor to perform a market adjustment revaluation in 2016 and an appraisal of the village's largest taxpayer as part of the revaluation process.



**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$44,362          | \$54,875       | \$39,512       | \$51,193       | \$49,500       | \$151,000      |
| Percentage Change | 23.70%         | -28.00%        | 29.56%         | -3.31%         | 205.05%        |

## 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.

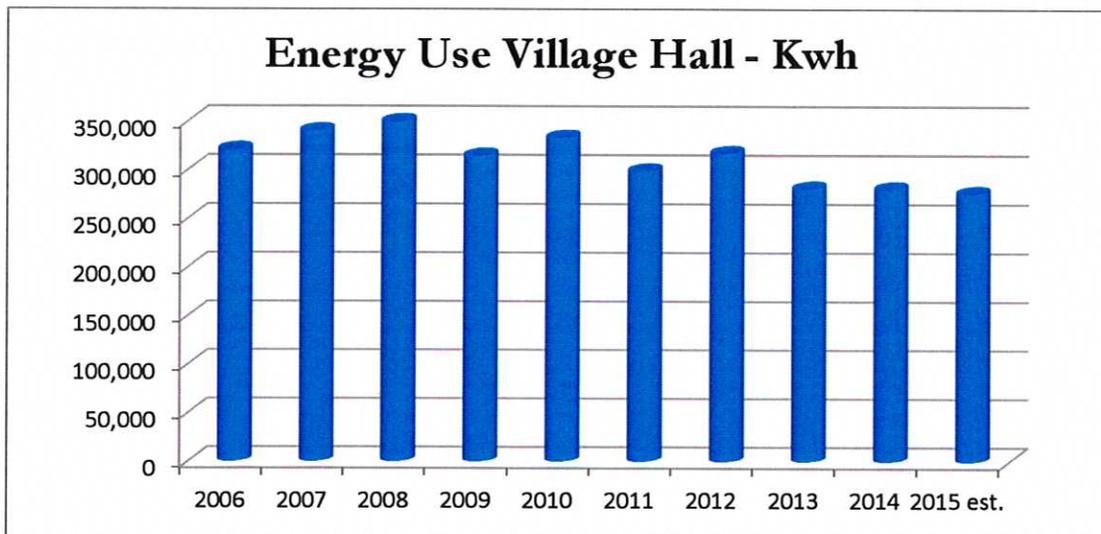
**ACCOMPLISHMENTS**

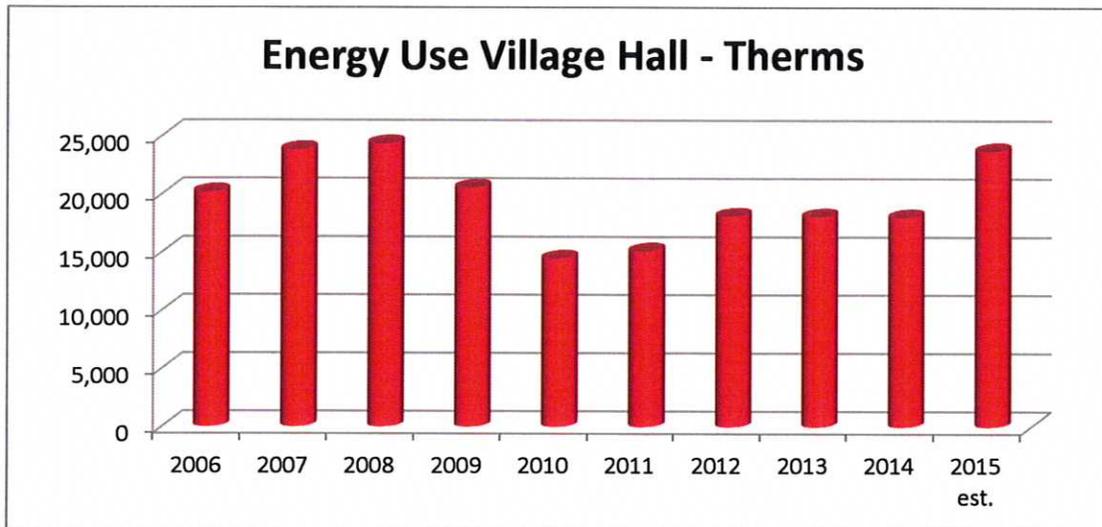
- 2015 Replaced two control units in the newer section of the village hall lower level. Began utilizing fire department personnel for cleaning services.
- 2014 Replaced A/C air compressors.
- 2013 Worked with Focus on Energy to install new lights and new boilers and receive grants for these projects.
- 2006-2015 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      | 280,400        | 18,071 |
| 2014      | 280,000        | 18,000 |
| 2015 est. | 275,500        | 23,700 |

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





**PROGRAM EXPENDITURES**

|                         | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   | 2016<br>Percentage |
|-------------------------|------------------|------------------|------------------|--------------------|
| Contracted Services     | \$ 20,403        | \$ 16,800        | \$ -             | 0.00%              |
| Telephone               | 1,880            | 2,100            | 2,100            | 2.88%              |
| Utilities               | 21,978           | 23,000           | 23,000           | 31.55%             |
| Repairs and Maintenance | 35,465           | 24,000           | 24,000           | 32.92%             |
| Supplies                | 3,297            | 7,000            | 7,000            | 9.60%              |
| Employee benefits       | -                | -                | 1,300            | 1.78%              |
| Wages                   | -                | -                | 15,500           | 21.26%             |
| <b>Totals</b>           | <b>\$ 83,023</b> | <b>\$ 72,900</b> | <b>\$ 72,900</b> | <b>76.95%</b>      |

**Personnel:**

The village contracts for janitorial services and HVAC maintenance.

**2016 BUDGET HIGHLIGHTS**

The only change made in 2016 is to account for the fact that cleaning services are no longer contracted but utilize a part-time employee. Contracted services line was moved and split between wages and benefits.

**Department Total Expenditures by Year:**

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$87,419       | \$65,022       | \$60,488       | \$83,023       | \$72,900       | \$72,900       |
| Percentage Change |                | -25.62%        | -6.97%         | 37.26%         | -12.19%        | 0.00%          |

## 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                          | 2013 Results | 2014 Results | 2015 Results<br>thru 9/30/15 |
|---|--------------|--------------|------------------------------|
| Number of Applications for Appeals/Variations | 1            | 1            | 1                            |
| Number of Approvals                           | 1            | 1            | 1                            |
| Number of Denials                             | 0            | 0            | 0                            |
| Number of Withdrawals                         | 0            | 0            | 0                            |

#### PROGRAM EXPENDITURES

|                   | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget | 2016<br>Percentage |
|-------------------|----------------|----------------|----------------|--------------------|
| Employee Benefits | \$ 9           | \$ 50          | \$ 50          | 10.00%             |
| Wages             | 120            | 450            | 450            | 90.00%             |
| <b>Totals</b>     | <b>\$ 129</b>  | <b>\$ 500</b>  | <b>\$ 500</b>  | <b>100.00%</b>     |

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

#### 2016 BUDGET HIGHLIGHTS

Did not change the budget from 2015.

#### Department Total Expenditures by Year:

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$366             | \$388          | \$0            | \$129          | \$500          | \$500          |
| Percentage Change | 6.01%          | -100.00%       |                | 287.60%        | 0.00%          |

## GENERAL GOVERNMENT

### ADMINISTRATION - PROPERTY, LIABILITY AND WORK COMP 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 |
| 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          | 11                   | \$11,691      | 3                | \$3,500       | 2 - \$89,077    |
| 2014          | 17                   | \$57,320      | 6                | \$8,638       | 2 - \$1,291     |
| 2015 Estimate | 10                   | \$177,800     | 3                | \$1,300       | 1 - \$23,800    |

#### PROGRAM EXPENDITURES

|                              | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|------------------------------|-------------------|-------------------|-------------------|--------------------|
| Insurance Deductible         | \$ 8,273          | \$ 3,000          | \$ 3,000          | 1.68%              |
| Property Insurance           | 38,397            | 35,000            | 45,000            | 25.17%             |
| General Liability & Umbrella | 33,762            | 29,000            | 29,000            | 16.22%             |
| Crime insurance              | 620               | 300               | 300               | 0.17%              |
| Worker's Compensation        | 89,874            | 78,000            | 80,000            | 44.74%             |
| Vehicles                     | 20,417            | 21,000            | 21,000            | 11.74%             |
| Bonds for Public Officials   | 150               | 500               | 500               | 0.28%              |
| <b>Totals</b>                | <b>\$ 191,493</b> | <b>\$ 166,800</b> | <b>\$ 178,800</b> | <b>100.00%</b>     |

#### 2016 BUDGET HIGHLIGHTS

The village has experienced a high insurance claims in the past five years that are driving up insurance premiums. The 2016 premiums are increasing due to loss history and workers compensation experience mod is at 1.21. Estimated total increase in budget is \$12,000 based on insurance agent estimates.

#### Department Total Expenditures by Year:

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$93,894       | \$84,521       | \$113,234      | \$191,493      | \$166,800      | \$178,800      |
| Percentage Change |                | -9.98%         | 33.97%         | 69.11%         | -12.89%        | 7.19%          |

## GENERAL GOVERNMENT

### ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

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

**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**

|                        | 2014<br>Actual  | 2015<br>Budget  | 2016<br>Budget  | 2016<br>Percentage |
|------------------------|-----------------|-----------------|-----------------|--------------------|
| Judgments and Losses   | \$ -            | \$ -            | \$ -            | 0.00%              |
| Contingencies          | -               | -               | -               | 0.00%              |
| Uncollectible Taxes    | 6,731           | 5,000           | 5,000           | 100.00%            |
| Uncollectible Accounts | -               | -               | -               | 0.00%              |
| <b>Totals</b>          | <b>\$ 6,731</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>100.00%</b>     |

**2016 BUDGET HIGHLIGHTS**

No changes are being made to the 2016 budget document.

**Department Total Expenditures by Year:**

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$5,312        | \$2,683        | \$630          | \$6,731        | \$5,000        | \$5,000        |
| Percentage Change |                | -49.49%        | -76.52%        | 968.41%        | -25.72%        | 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                         | 2013 Results | 2014 Estimates | 2015 Budget |
|--|--------------|----------------|-------------|
| Number of Responses to Animal Control Calls: |              |                |             |
| Administrative/daytime hours                 | 467          | 510            | 900         |
| Evening or Night Calls                       | 15           | 15             | 25          |
| Animal Control Costs                         | \$ 24,633    | \$ 33,400      | \$ 27,200   |
| Dog Licenses and Pickup Fee Revenue          | \$ 7,907     | \$ 16,400      | \$ 7,900    |
| Net Cost of Department                       | \$ 16,726    | \$ 17,000      | \$ 19,300   |

#### PROGRAM EXPENDITURES

|                   | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   | 2016<br>Percentage |
|-------------------|------------------|------------------|------------------|--------------------|
| Telephone         | \$ 711           | \$ 400           | \$ 600           | 2.21%              |
| Supplies          | 11,760           | 10,700           | 9,700            | 35.66%             |
| Employee Benefits | 1,541            | 2,800            | 2,900            | 10.66%             |
| Wages             | 10,621           | 19,500           | 14,000           | 51.47%             |
| <b>Totals</b>     | <b>\$ 24,633</b> | <b>\$ 33,400</b> | <b>\$ 27,200</b> | <b>100.00%</b>     |

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

#### 2016 BUDGET HIGHLIGHTS

Decreased wages and benefits by \$5,500 as based on estimated actual results for 2015 plus a cost of living increase in 2016. Decreased supplies by \$1,000 based on historical trends. Increased telephone by \$200 based on recent historical trends.

#### Department Total Expenditures by Year:

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$20,271          | \$22,031       | \$18,937       | \$24,633       | \$33,400       | \$27,200       |
| Percentage Change | 8.68%          | -14.04%        | 30.08%         | 35.59%         | -18.56%        |

## 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.
- Conduct directed enforcement intervention programs.
- Target accident areas and promote responsible alcohol sales and consumption by meeting with Tavern League members.

### ACCOMPLISHMENTS

Hired a third Directed Enforcement Officer (DEO) in 2014. Provided daily traffic control monitoring at school zones during school sessions.

| Year           | Total Calls   | Citations Issued | Warnings Issued | Defects | Totals |
|----------------|---------------|------------------|-----------------|---------|--------|
| 2015 thru 8/15 | 7,910         | 2,269            | 1,181           | 54      | 3,504  |
| 2014           | 11,590        | 3,371            | 1,695           | N/A     | 5,066  |
| 2013           | 11,762        | 3,203            | 1,308           | 98      | 4,609  |
| 2012           | 13,301        | 3,835            | 1,732           | 114     | 5,681  |
| 2011           | 12,630        | 2,922            | 102             | 102     | 3,126  |
| 2010           | 11,936        | 2,856            | 1,551           | 98      | 4,505  |
| 2009           | Not available | 2,491            | 1,438           | 119     | 4,048  |
| 2008           | Not available | 1,894            | 817             | 159     | 2,870  |
| 2007           | Not available | 1,647            | 534             | 83      | 2,264  |
| 2006           | Not available | 2,816            | 716             | 123     | 3,655  |
| 2005           | Not available | 2,921            | 714             | 110     | 3,745  |
| 2004           | Not available | 2,764            | 902             | 159     | 3,825  |
| 2003           | Not available | 3,149            | 1,037           | 222     | 4,408  |
| 2002           | Not available | 2,805            | 1,041           | 295     | 4,141  |
| 2001           | Not available | 1,950            | 1,501           | 493     | 3,944  |
| 2000           | Not available | 1,722            | 1,068           | 373     | 3,163  |

### PROGRAM EXPENDITURES

|                               | 2014<br>Actual      | 2015<br>Budget      | 2016<br>Budget      | 2016<br>Percentage |
|-------------------------------|---------------------|---------------------|---------------------|--------------------|
| Contracted Services           | \$ 1,519,712        | \$ 1,559,700        | \$ 1,595,400        | 93.29%             |
| Telephone                     | 2,756               | 3,000               | 3,800               | 0.22%              |
| Utilities                     | 7,011               | 7,000               | 7,000               | 0.41%              |
| Repairs, Maintenance and Fuel | 65,725              | 72,000              | 68,000              | 3.98%              |
| Supplies                      | 2,646               | 5,000               | 6,000               | 0.35%              |
| Employee Benefits             | 3,440               | 4,400               | 3,500               | 0.20%              |
| Wages (Crossing Guards)       | 25,301              | 33,900              | 26,500              | 1.55%              |
| <b>Totals</b>                 | <b>\$ 1,626,591</b> | <b>\$ 1,685,000</b> | <b>\$ 1,710,200</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

| 2014 | 2015 | 2016 |
|------|------|------|
| 8    | 8    | 6    |

**2016 BUDGET HIGHLIGHTS**

Police services contract with Brown County Sheriff will increase by \$35,700 based on a new contract covering the years of 2016-2018. Decreased wages and benefits by \$8,300 to reflect decrease in the number of crossing guards. Decreased repairs, maintenance & fuel by \$4,00 based on historical trends. Increased supplies by \$1,000 based on historical trends.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$1,436,792       | \$1,495,845    | \$1,503,081    | \$1,626,591    | \$1,685,000    | \$1,710,200    |
| Percentage Change | 4.11%          | 0.48%          | 8.22%          | 3.59%          | 1.50%          |

## 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**

2014 Fire department provided basic life support training for all employees. Held the annual Fire Department Open House event in October. Provided fire awareness at local elementary schools. Cross-trained with other fire departments in the area. Maintained an ISO rating of 3.

| Budgeted Performance Measure              | 2008      | 2009      | 2010      | 2011       | 2012       | 2013       | 2014       | 2015<br>estimate |
|---|-----------|-----------|-----------|------------|------------|------------|------------|------------------|
| Total Inspections                         | 2,120     | 2,200     | 2,372     | 2,452      | 2,493      | 2,493      | 2,500      | 2,500            |
| Total Emergency Calls                     | 63        | 78        | 99        | 104        | 156        | 207        | 340        | 340              |
| Total Population                          | 15,965    | 16,110    | 17,399    | 17,728     | 18,166     | 18,348     | 18,703     | 18,901           |
| Total Number of Occupancies Inspected     | 1,060     | 1,100     | 1,186     | 1,150      | 1,165      | 1,165      | 1,169      | 1,169            |
| Per capita spending                       | \$22.90   | \$22.83   | \$28.19   | \$27.53    | \$27.78    | \$33.91    | \$33.26    | \$36.11          |
| Total Cost of Emergency Calls             | \$365,583 | \$367,841 | \$490,427 | \$ 488,140 | \$ 504,641 | \$ 622,129 | \$ 622,129 | \$ 682,500       |
| Total Emergency Calls Per 1000 Population | 3.9       | 4.8       | 5.7       | 5.9        | 8.6        | 11.3       | 18.2       | 18.0             |
| Total Cost Per Emergency Call             | \$5,803   | \$4,716   | \$4,954   | \$4,694    | \$3,235    | \$3,005    | \$1,830    | \$2,007          |

| Response Time Results |                  |               |
|-----------------------|------------------|---------------|
| Years                 | Total Calls      | Response Time |
| 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                  | 414              | 7:30 minutes  |
| 2014                  | 616              | 6:13 minutes  |
| 2015                  | 565 thru 9/30/15 | 6:04 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.

**EXPENDITURES**

|                               | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> | <b>2016<br/>Percentage</b> |
|-------------------------------|------------------------|------------------------|------------------------|----------------------------|
| Telephone                     | \$ 4,877               | \$ 5,000               | \$ 5,000               | 0.62%                      |
| Utilities                     | 20,037                 | 20,000                 | 20,000                 | 2.49%                      |
| Public Fire Protection        | 266,908                | 42,600                 | 51,500                 | 6.42%                      |
| Repairs, Maintenance and Fuel | 55,648                 | 44,000                 | 44,000                 | 5.48%                      |
| Workshops and Conferences     | 10,252                 | 10,000                 | 10,000                 | 1.25%                      |
| Supplies                      | 41,083                 | 38,000                 | 38,000                 | 4.73%                      |
| Employee Benefits             | 81,066                 | 94,200                 | 102,300                | 12.74%                     |
| Salary and Wages              | 409,166                | 471,300                | 532,000                | 66.27%                     |
| <b>Totals</b>                 | <b>\$ 889,037</b>      | <b>\$ 725,100</b>      | <b>\$ 802,800</b>      | <b>0.00%</b>               |

**PERSONNEL**

|                                | <b>2014</b> | <b>2015</b> | <b>2016</b> |
|--------------------------------|-------------|-------------|-------------|
| Fire chief (FI)                | 1           | 1           | 1           |
| Fire captain (FI)              | 1           | 1           | 1           |
| Fire captain/code enforc. (FI) | 0           | 1           | 1           |
| Fire lieutenant (FI)           | 0           | 0           | 1           |
| Paid on call, inspectors (PT)  | 42          | 42          | 42          |

**2016 Fire Dept. Budget Analysis:**

Increased salaries and benefits by \$68,800 in order to add one full-time lieutenant position in 2016 and allow for a cost of living increases for existing employees. Increased public fire protection by \$8,900 in accordance with PSC rates. No other changes are being proposed for 2016.

**Department Total Expenditures by Year:**

|                   | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> |
|-------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                   | \$885,140              | \$901,641              | \$831,084              | \$889,037              | \$725,100              | \$802,800              |
| Percentage Change |                        | 1.86%                  | -7.83%                 | 6.97%                  | -18.44%                | 10.72%                 |

## 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       |
| <b>2015 thru 9/30/15</b> | 760, 585                     | 48% under 5 minutes |
| <b>2014</b>              | 996, 731                     | 57% under 5 minutes |
| <b>2013</b>              | 897, 669                     | 4.80 minutes        |
| <b>2012</b>              | 879, 635                     | 4.90 minutes        |
| <b>2011</b>              | 833, 675                     | 4.60 minutes        |
| <b>2010</b>              | 724, n/a                     | 4.60 minutes        |
| <b>2009</b>              | 602, n/a                     | 4.60 minutes        |
| <b>2008</b>              | 595, n/a                     | 4.30 minutes        |
| <b>2007</b>              | 664, n/a                     | 4.40 minutes        |
| <b>2006</b>              | 493, n/a                     | 4.52 minutes        |

*n/a = not available*

### PROGRAM EXPENDITURES

|                     | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|---------------------|-------------------|-------------------|-------------------|--------------------|
| Contracted Services | \$ 166,686        | \$ 165,300        | \$ 160,300        | 96.50%             |
| Utilities           | 5,963             | 6,000             | 6,000             | 3.50%              |
| <b>Totals</b>       | <b>\$ 172,649</b> | <b>\$ 171,300</b> | <b>\$ 166,300</b> | <b>100.00%</b>     |

### PERSONNEL

Contract with County Rescue

### 2016 Rescue Budget Analysis:

Decreased contracted services by \$3,900 in accordanced with the existing contract with County Rescue. Did not change utilities budget as the amount seems sufficient to cover the cost in 2016.

### Department Total Expenditures by Year:

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$172,877      | \$176,727      | \$174,077      | \$172,649      | \$171,300      | \$166,300      |
| Percentage Change |                | 2.23%          | -1.50%         | -0.82%         | -0.78%         | -2.92%         |

## 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

2015 Scheduled highway safety training for laborers. Installed new security system and fuel pump. Perform maintenance on holiday decorations and purchased new lights.  
Utilized village website to post construction updates. Scheduled more staff training time for DPW employees including LEAN training. Began implementing Lean activities. Modified lawn repair procedures that assisted in faster lawn repairs on projects that disturbed homeowners lawns.

2014

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

#### PROGRAM EXPENDITURES

|                           | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   | 2016<br>Percentage |
|---------------------------|------------------|------------------|------------------|--------------------|
| Contracted Services       | \$ 5,337         | \$ 6,000         | \$ 6,000         | 7.47%              |
| Telephone                 | 800              | 1,200            | 1,200            | 1.49%              |
| Workshops and conferences | 865              | 1,000            | 1,000            | 1.25%              |
| Dues & subscriptions      | 798              | 800              | 800              | 1.00%              |
| Supplies                  | 11,641           | 7,600            | 7,600            | 9.46%              |
| Contra payroll            | (15,140)         | -                | -                |                    |
| Employee Benefits         | 10,510           | 10,800           | 11,200           | 13.95%             |
| Salaries and wages        | 51,934           | 50,900           | 52,500           | 65.38%             |
| <b>Totals</b>             | <b>\$ 66,745</b> | <b>\$ 78,300</b> | <b>\$ 80,300</b> | <b>100.00%</b>     |

#### PERSONNEL

|                          | 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|--------------------------|------------------------------------|------------------------------------|------------------------------------|
| Public Works Director    | .4                                 | .4                                 | .4                                 |
| Administrative assistant | 0.2                                | 0.2                                | 0.2                                |

#### 2016 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$2,000 to allow for a 1.5% increase in wages and 15% estimated increase in health insurance premiums. Increased contracted services by \$1,500 and supplies by \$1,600 based on estimated actual results in 2014.

#### Department Total Expenditures by Year:

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$82,384       | \$62,148       | \$72,768       | \$66,745       | \$78,300       | \$80,300       |
| Percentage Change |                | -24.56%        | 17.09%         | -8.28%         | 17.31%         | 2.55%          |

## 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

- 2015 Staff demolished the old North Star Hotel and made property ready for sale. Installed wayfinding signage. Doubled the resurfacing program which made street travel safer due to better road surfaces. Purchased tailgate salt spreaders also making road travel safer during snow events.
- 2014 Implemented a new asphalt patch tracking system. Purchased new auger to assist in planting trees. Planted 250 tree seedlings at Mills Center Park, donated by family of Cpl. Justin Ross. Planted 250 trees and shrub seedlings at Hoff-Reinhard Wildlife Preserve.
- 2013 Planted 25 trees donated from Green Bay Packers First Downs for Trees program.

| Quantitative Performance Measures | 2012 | 2013 | 2014 | 2015 |
|-----------------------------------|------|------|------|------|
| No. Street Lights in the Village  | 1194 | 1194 | 1163 | 1143 |
| No. Traffic Signals               | 10   | 10   | 8    | 6    |
| No. of Roundabouts                | 14   | 14   | 22   | 28   |

#### PROGRAM EXPENDITURES

##### Street Department:

|                               | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| Contracted Services           | \$ 29,308         | \$ 20,000         | \$ 30,000         | 3.48%              |
| Telephone                     | 2,065             | 1,400             | 1,400             | 0.16%              |
| Utilities                     | 1,313             | -                 | -                 |                    |
| Repairs, Maintenance and Fuel | 125,098           | 150,000           | 135,000           | 15.67%             |
| Workshops and Conferences     | 3,567             | 1,800             | 1,800             | 0.21%              |
| Dues and subscriptions        | 465               | 500               | 500               | 0.06%              |
| Supplies                      | 61,146            | 50,000            | 60,000            | 6.96%              |
| Contra payroll                | (5,027)           | -                 | -                 | 0.00%              |
| Employee Benefits             | 154,346           | 155,000           | 172,000           | 19.96%             |
| Salaries and wages            | 417,420           | 430,000           | 461,000           | 53.50%             |
| <b>Totals</b>                 | <b>\$ 789,701</b> | <b>\$ 808,700</b> | <b>\$ 861,700</b> | <b>100.00%</b>     |

##### Street Lighting:

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$296,547         | \$312,871      | \$307,046      | \$306,120      | \$330,000      | \$317,000      |
| Percentage Change | 5.50%          | -1.86%         | -0.30%         | 7.80%          | -3.94%         |

**PERSONNEL**

|                                  | 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Working Foreman                  | 0.65                               | 0.65                               | 0.65                               |
| Park Superintendent/Forester     | 1.00                               | 1.00                               | 1.00                               |
| Laborer                          | 3.90                               | 4.80                               | 5.80                               |
| GIS Coordinator                  | 0.35                               | 0.35                               | 0.35                               |
| Total Full-time positions        | 5.90                               | 6.80                               | 7.80                               |
| 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                                |

**2016 BUDGET HIGHLIGHTS**

**Street Operations:**

Increased employee benefits and wages by \$10,000 to allow for cost of living increases. Increased contracted services by \$10,000, supplies by \$10,000 and decreased repairs/fuel by \$15,000 based on historical trends.

**Street Lights:**

Decreased budget by \$13,000 to better reflect estimated actual results for 2016 as the estimated actual for 2015 is about \$309,000.

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

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$767,239         | \$746,243      | \$825,909      | \$789,701      | \$808,700      | \$861,700      |
| Percentage Change | -2.74%         | 10.68%         | -4.38%         | 2.41%          | 6.55%          |

## 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**

- 2015 Refurbished two bucket trucks. Replaced pins and bushings on wheel backhoe. Replaced an overhead door.
- 2014 Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis.
- 2013 Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis.

**PROGRAM EXPENDITURES**

|                           | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Repairs and maintenance   | \$ 2,271          | \$ 1,000          | \$ 1,000          | 0.67%              |
| Workshops and conferences | 150               | 300               | 300               | 0.20%              |
| Supplies                  | 7,553             | 11,000            | 11,000            | 7.40%              |
| Employee Benefits         | 36,567            | 39,800            | 41,400            | 27.84%             |
| Wages                     | 90,623            | 91,900            | 95,000            | 63.89%             |
| <b>Totals</b>             | <b>\$ 137,164</b> | <b>\$ 144,000</b> | <b>\$ 148,700</b> | <b>100.00%</b>     |

**PERSONNEL**

| 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|------------------------------------|------------------------------------|------------------------------------|
|------------------------------------|------------------------------------|------------------------------------|

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

**2016 BUDGET HIGHLIGHTS**

Increased wages and benefits by \$4,700 to allow for 1.5% increase in wages and cover an estimated increase of 15% on health insurance premiums.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$114,182         | \$121,250      | \$145,883      | \$137,164      | \$144,000      | \$148,700      |
| Percentage Change | 6.19%          | 20.32%         | -5.98%         | 4.98%          | 3.26%          |

## 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

- 2015 There were five, 2" or greater snow events with streets cleared in 12 hours or less.  
Completed installation of pre-wet equipment on all plow trucks.
- 2014 Installed new equipment for preventative measures for snow removal on streets.

| EVALUATION OF RESULTS                     |            |             |            |                |
|---|------------|-------------|------------|----------------|
|   | 2012       | 2013        | 2014       | 2015 estimates |
| Number of Street Miles                    | 106        | 106         | 106        | 107            |
| Tons of salt purchased                    | 834        | 1,399       | 1,104      | 505            |
| Number of Snow Events                     | 18         | 15          | 20         | 30             |
| Average Cost Per Mile of Street Per Event | \$78.61    | \$131.41    | \$93.97    | \$65.02        |
| Average Cost Per Snow Fall                | \$6,532.56 | \$13,929.20 | \$9,961.00 | \$6,956.67     |

#### PROGRAM EXPENDITURES

|                               | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| Repairs, Maintenance and Fuel | \$ 39,177         | \$ 48,000         | \$ 48,000         | 23.52%             |
| Supplies                      | 72,774            | 60,000            | 75,000            | 36.75%             |
| Employee Benefits             | 25,306            | 29,500            | 24,100            | 11.81%             |
| Wages                         | 61,963            | 71,200            | 57,000            | 27.93%             |
| <b>Totals</b>                 | <b>\$ 199,220</b> | <b>\$ 208,700</b> | <b>\$ 204,100</b> | <b>100.00%</b>     |

#### PERSONNEL

| 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|------------------------------------|------------------------------------|------------------------------------|
|------------------------------------|------------------------------------|------------------------------------|

|         |      |      |   |
|---------|------|------|---|
| Laborer | 1.25 | 1.25 | 1 |
|---------|------|------|---|

#### 2016 BUDGET HIGHLIGHTS

Decreased wages and benefits by \$19,600 to better allocate employee cost based on one full-time position being allocated to snow removal. Increased supplies by \$15,000 based on historical trends.

#### Department Total Expenditures by Year:

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$149,991         | \$117,586      | \$208,938      | \$199,220      | \$208,700      | \$204,100      |
| Percentage Change | -21.60%        | 77.69%         | -4.65%         | 4.76%          | -2.20%         |

## 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

2015 Began performing cleaning services utilizing fire department staff.  
 2014 Continued daily maintenance through contracted services.  
 2013 Continued daily maintenance through contracted services.

#### PROGRAM EXPENDITURES

|                         | 2014<br>Actual  | 2015<br>Budget  | 2016<br>Budget  | 2016<br>Percentage |
|-------------------------|-----------------|-----------------|-----------------|--------------------|
| Contracted Services     | \$15,083        | \$14,600        | \$0             | 0.00%              |
| Telephone               | 4,590           | 5,500           | 5,500           | 7.61%              |
| Utilities               | 29,150          | 30,000          | 30,000          | 41.49%             |
| Repairs and Maintenance | 17,701          | 16,000          | 16,000          | 22.13%             |
| Supplies                | 6,426           | 6,200           | 6,200           | 8.58%              |
| Employee Benefits       | -               | -               | 1,100           | 1.52%              |
| Wages                   | -               | -               | 13,500          | 18.67%             |
| <b>Totals</b>           | <b>\$72,950</b> | <b>\$72,300</b> | <b>\$72,300</b> | <b>100.00%</b>     |

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

#### 2016 BUDGET HIGHLIGHTS

No changes were made to the 2015 budget amounts.

#### Department Total Expenditures by Year:

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$73,395       | \$66,302       | \$64,345       | \$72,950       | \$72,300       | \$72,300       |
| Percentage Change |                | -9.66%         | -2.95%         | 13.37%         | -0.89%         | 0.00%          |

## 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 evidenced by the chart below.

| Year          | Tipping Fees/ton | Tons to Landfill | Tons of Recycling | Total Waste   | Percentage of Recycling | Annual Recycling Lbs. Per Person |     |
|---------------|------------------|------------------|-------------------|---------------|-------------------------|----------------------------------|-----|
| 1994          | Not available    | 3,423            | 874               | 4,297         | 20.33%                  | 158                              |     |
| 1995          |                  | 2,805            | 1,159             | 3,964         | 29.25%                  | 203                              |     |
| 1996          |                  | 2,910            | 1,247             | 4,157         | 29.99%                  | 208                              |     |
| 1997          |                  | 3,139            | 1,385             | 4,523         | 30.61%                  | 223                              |     |
| 1998          |                  | 3,147            | 1,420             | 4,567         | 31.09%                  | 227                              |     |
| 1999          |                  | 3,577            | 1,387             | 4,963         | 27.95%                  | 216                              |     |
| 2000          |                  | \$ 17.80         | 3,618             | 1,472         | 5,089                   | 28.93%                           | 217 |
| 2001          |                  | \$ 17.00         | 3,778             | 1,652         | 5,430                   | 30.42%                           | 239 |
| 2002          |                  | \$ 18.60         | 3,964             | 1,221         | 5,185                   | 23.55%                           | 170 |
| 2003          | \$ 21.66         | 4,255            | 1,080             | 5,335         | 20.24%                  | 144                              |     |
| 2004          | \$ 19.50         | 4,073            | 1,112             | 5,185         | 21.45%                  | 146                              |     |
| 2005          | \$ 19.00         | 3,981            | 1,164             | 5,145         | 22.62%                  | 150                              |     |
| 2006          | \$ 17.50         | 4,054            | 1,301             | 5,355         | 24.30%                  | 165                              |     |
| 2007          | \$ 17.50         | 4,077            | 1,299             | 5,376         | 24.16%                  | 164                              |     |
| 2008          | \$ 23.10         | 4,370            | 1,195             | 5,565         | 21.47%                  | 150                              |     |
| 2009          | \$ 30.00         | 4,075            | 1,440             | 5,515         | 26.11%                  | 179                              |     |
| 2010          | \$ 37.10         | 4,234            | 1,520             | 5,754         | 26.42%                  | 184                              |     |
| 2011          | \$ 37.10         | 3,986            | 1,336             | 5,322         | 25.10%                  | 162                              |     |
| 2012          | \$ 40.00         | 4,215            | 1,434             | 5,649         | 25.39%                  | 158                              |     |
| 2013          | \$ 40.00         | 4,189            | 1,440             | 5,629         | 25.58%                  | 157                              |     |
| 2014          | \$ 40.60         | 4,242            | 1,525             | 5,767         | 26.44%                  | 163                              |     |
| 2015 est.     | \$ 41.25         | 4,150            | 1,540             | 5,690         | 27.07%                  | 162                              |     |
| <b>Totals</b> |                  | <b>46,724</b>    | <b>16,473</b>     | <b>63,195</b> | <b>26.07%</b>           |                                  |     |

*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>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> | <b>2016<br/>Percentage</b> |
|--------------------------------------|------------------------|------------------------|------------------------|----------------------------|
| Contracted services-curb-side pickup | \$ 244,368             | \$ 243,200             | \$ 270,600             | 51.83%                     |
| Repairs, maintenance & fuel          | 18,209                 | 11,000                 | 11,000                 | 2.11%                      |
| Tonnage of waste-tipping fees        | 174,794                | 175,000                | 195,000                | 37.35%                     |
| Supplies                             | 13,493                 | 9,000                  | 12,000                 | 2.30%                      |
| Employee Benefits                    | 9,192                  | 9,400                  | 9,700                  | 1.86%                      |
| Wages                                | 23,899                 | 23,500                 | 23,800                 | 4.56%                      |
| <b>Totals</b>                        | <b>\$ 483,955</b>      | <b>\$ 471,100</b>      | <b>\$ 522,100</b>      | <b>100.00%</b>             |

**PERSONNEL**

| 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|------------------------------------|------------------------------------|------------------------------------|
|------------------------------------|------------------------------------|------------------------------------|

|                 |     |     |     |
|-----------------|-----|-----|-----|
| Garbage Laborer | 0.5 | 0.4 | 0.4 |
|-----------------|-----|-----|-----|

**2016 Sanitation Budget Analysis:**

Increased contracted services by \$27,400 based on the existing contract for garbage pickup and adding 80 units during the year. Increased wages and benefits by \$600 to allow for cost of living increases. Increased tonnage by \$20,000 based on an estimated cost increase from Brown County Solid Waste.

**Department Total Expenditures by Year:**

| 2011<br>Actual    | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|
| \$492,625         | \$490,045      | \$520,552      | \$483,955      | \$471,100      | \$522,100      |
| Percentage Change | -0.52%         | 6.23%          | -7.03%         | -2.66%         | 10.83%         |

## 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 and assist in beautification of the village by allowing for reuse of yard waste after turning to mulch.

**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**

|                           | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Contracted Services       | \$ 146,301        | \$ 147,000        | \$ 153,500        | 98.40%             |
| Supplies & other services | 7,629             | 2,500             | 2,500             | 1.60%              |
| Employee Benefits         | -                 | -                 | -                 | 0.00%              |
| Wages                     | -                 | -                 | -                 | 0.00%              |
| <b>Totals</b>             | <b>\$ 153,930</b> | <b>\$ 149,500</b> | <b>\$ 156,000</b> | <b>100.00%</b>     |

**PERSONNEL**

| 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|------------------------------------|------------------------------------|------------------------------------|
|------------------------------------|------------------------------------|------------------------------------|

|         |   |   |   |
|---------|---|---|---|
| Laborer | 0 | 0 | 0 |
|---------|---|---|---|

**2016 BUDGET HIGHLIGHTS**

Increased contracted services by \$6,500 based on the existing contract for recycling services from Harter's Fox Valley Disposal, LLC and adding 80 units in 2016.

|                   | 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                   | \$306,362      | \$290,326      | \$278,261      | \$153,930      | \$149,500      | \$156,000      |
| Percentage Change |                | -5.23%         | -4.16%         | -44.68%        | -2.88%         | 4.35%          |

## 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

- 2015 Created the new park on Clear Brook and installed new playground equipment. Replaced fencing at Howard Memorial Park and Pinewood Park. Purchased and installed new hockey boards and pad at Pinewood Park.
- 2014 Received Bird City USA designation. Purchased a lot on Clearbrook Circle for a neighborhood park. Wounded Warrior Project donated and the village installed 5 park benches at Mills Center Park. Constructed 3 new soccer fields at Spring Green Park. Installed a new boardwalk at AKZO Nobel Park to allow for future expansion of a trail
- 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

| Parks & Forestry Performance Measures |                           |                       |                         |                 |                            |
|---------------------------------------|---------------------------|-----------------------|-------------------------|-----------------|----------------------------|
| Years                                 | Number of Athletic Fields | Number of Playgrounds | Number of Trees Planted | Tree Population | Forestry hours by laborers |
| 2015 est.                             | 25                        | 10                    | 226                     | 9,476           |                            |
| 2014                                  | 25                        | 9                     | 96                      | 9,250           |                            |
| 2013                                  | 25                        | 9                     | 227                     | 9,154           | 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**

|                               | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> | <b>2016<br/>Percentage</b> |
|-------------------------------|------------------------|------------------------|------------------------|----------------------------|
| Contracted Services           | \$ 24,831              | \$ 10,000              | \$ 10,000              | 3.48%                      |
| Utilities                     | 20,768                 | 20,000                 | 20,000                 | 6.95%                      |
| Repairs, maintenance and fuel | 73,120                 | 57,000                 | 57,000                 | 19.82%                     |
| Workshops and conferences     | 797                    | 1,500                  | 1,500                  | 0.52%                      |
| Supplies and other expenses   | 45,290                 | 45,000                 | 50,000                 | 17.39%                     |
| Employee benefits             | 17,264                 | 57,400                 | 32,700                 | 11.37%                     |
| Salaries and wages            | 89,539                 | 168,200                | 116,400                | 40.47%                     |
| <b>Totals</b>                 | <b>\$ 271,609</b>      | <b>\$ 359,100</b>      | <b>\$ 287,600</b>      | <b>100.00%</b>             |

**PERSONNEL**

|                 | <b>2014 Positions<br/>Authorized (FTE)</b> | <b>2015 Positions<br/>Authorized (FTE)</b> | <b>2016 Positions<br/>Authorized (FTE)</b> |
|-----------------|--|--|--|
| Park Laborer    | 2  | 2  | 1  |
| Total positions | 2  | 2  | 1  |

Park Maintenance  
*(10 part-time each year)*

|   |   |   |
|---|---|---|
| 2 | 2 | 2 |
|---|---|---|

**2016 BUDGET HIGHLIGHTS**

Decreased wages and benefits by \$76,500 based on historical trends; no longer do two full-time employees work hours in parks as most of the work is performed by part-time workers. Increased supplies by \$5,000 based on historical trends.

| <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$281,062              | \$291,944              | \$341,041              | \$271,609              | \$359,100              | \$287,600              |
| Percentage Change      | 3.87%                  | 16.82%                 | -20.36%                | 32.21%                 | -19.91%                |

## 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

- 2015 Completed year two of the Gus Macker 3-on-3 street basketball tournament contract. Sold 30 lots of the Spring Green Subdivision owned by the village.
- 2014 Started construction of the village center anchored by a 123 unit elderly housing complex. Three single family subdivisions with 126 new lots were created. Inagural year of the return of the Gus Macker 3-on-3 basketball tournament with 120 teams participating.
- 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.

| Activity and Accomplishments For Community Development | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|------|------|------|------|------|------|------|
| No. lots created by land division                      | 8    | 28   | 13   | 44   | 48   | 42   | 45   |
| No. Rezoning Issues                                    | 4    | 8    | 4    | 4    | 3    | 3    | 4    |
| No. Conditional Use Permit Applications                | 24   | 22   | 4    | 6    | 6    | 2    | 10   |
| No. Comprehensive Plan Amendments                      | -    | -    | -    | -    | -    | -    | -    |
| No. Road vacations                                     | -    | -    | -    | 1    | 1    | 1    | 2    |
| No. Area Development Plans Reviewed                    | 2    | 3    | 2    | 1    | -    | -    | -    |
| Other issues   | -    | -    | -    | 6    | 9    | 6    | 4    |
| Administrative Appeals                                 | -    | 1    | 1    | -    | -    | -    | -    |
| Planned Developments                                   | 6    | 7    | 8    | -    | -    | 9    | 13   |
| Ordinance Amendments                                   | 6    | 9    | 7    | 5    | 2    | 6    | 2    |
| Site Plan Reviews                                      | 9    | 11   | 23   | 19   | 22   | 24   | 19   |

**PROGRAM EXPENDITURES**

|                           | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> | <b>2016<br/>Percentage</b> |
|---------------------------|------------------------|------------------------|------------------------|----------------------------|
| Contracted Services       | \$ 3,096               | \$ 10,000              | \$ 10,000              | 8.29%                      |
| Telephone                 | 1,372                  | 1,500                  | 1,500                  | 1.24%                      |
| Workshops and conferences | 1,400                  | 1,400                  | 1,400                  | 1.16%                      |
| Dues & subscriptions      | 530                    | 500                    | 500                    | 0.41%                      |
| Supplies                  | 835                    | 1,000                  | 1,000                  | 0.83%                      |
| Contra payroll            | (6,799)                | -                      | -                      |                            |
| Employee Benefits         | 12,499                 | 13,200                 | 13,500                 | 10.94%                     |
| Salaries                  | 83,669                 | 93,100                 | 95,700                 | 77.13%                     |
| <b>Totals</b>             | <b>\$ 96,602</b>       | <b>\$ 120,700</b>      | <b>\$ 123,600</b>      | <b>0.00%</b>               |

**PERSONNEL**

|  | <b>2014 Positions<br/>Authorized</b> | <b>2015 Positions<br/>Authorized</b> | <b>2016 Positions<br/>Authorized</b> |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| Director of Community Developer<br>(full-time) | 0.9                                  | 0.9                                  | 0.9                                  |
| Plan Commission (part-time)                    | 7                                    | 7                                    | 7                                    |
| Intern   | 0                                    | 0.25                                 | 0.25                                 |

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

**2016 Community Development Budget Analysis:**

Increased salaries and benefits by \$2,900 based on estimated cost of living increases.

|                   | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> | <b>2015<br/>Budget</b> | <b>2016<br/>Budget</b> |
|-------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                   | \$134,065              | \$98,527               | \$107,205              | \$96,602               | \$120,700              | \$123,600              |
| Percentage Change |                        | -26.51%                | 8.81%                  | -9.89%                 | 24.95%                 | 2.40%                  |

## 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

2015 Added a junior golf instructional program. Attended and completed through graduation the Great Lakes Leadership Academy (2 year program).

2014 Added a free Line Dancing program open to all ages. Contributed toward the Gus Macker tournament through numerous staff hours.

2013 Gained two sponsors for all senior bingo events. Added a Jazzercise class to the adult fitness classes.

| Quantitative Performance Measures | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Program Participation:</b>     |              |              |              |              |              |              |              |              |
| Men's Basketball League (a)       | 120          | 72           | 96           | 104          | -            | -            | -            | -            |
| Ballroom Dance (a)                | 61           | 58           | 58           | 35           | 18           | 28           | 128          | 43           |
| Camps (y) (discontinued '11)      | -            | 96           | -            | -            | -            | -            | -            | -            |
| Dance/poms for youth (y)          | 84           | 43           | 38           | 57           | 33           | -            | -            | -            |
| Fitness - adult                   | 127          | 86           | 125          | 140          | 241          | 203          | 173          | 144          |
| Hershey track (y) (discontinued)  | 50           | 21           | 17           | -            | -            | -            | -            | -            |
| Kickball League - coed (a)        | 168          | 156          | 72           | 68           | 48           | 48           | -            | -            |
| Playground programs (y)           | 76           | 82           | 61           | 61           | 67           | 64           | 64           | 65           |
| Miscellaneous programs (y)        | 17           | 56           | 11           | 17           | 29           | 26           | 23           | 24           |
| Rhythm & Me - preschool (y)       | 73           | 75           | 70           | 47           | 23           | 26           | 22           | 21           |
| Senior services                   | 550          | 843          | 871          | 967          | 1,418        | 1,188        | 1,344        | 1,240        |
| Slow pitch Coed Softball (a)      | 384          | 408          | 416          | 319          | 304          | 252          | 267          | 286          |
| Special Events - Family(approx.)  | 2,900        | 1,300        | 1,600        | 925          | 400          | 400          | 500          | 400          |
| Special Events - Youth            | 319          | 250          | 284          | 232          | 187          | 117          | 96           | 84           |
| Tae Kwon Do (a)                   | 102          | 99           | 62           | 90           | 203          | 183          | 165          | 147          |
| T-Ball (y)                        | 76           | 75           | 74           | 50           | 36           | 34           | 25           | 34           |
| Tennis (y)                        | 9            | 38           | 18           | 18           | 15           | 17           | 11           | 13           |
| Trips (a)                         | 297          | 359          | 101          | 57           | 50           | 45           | 63           | 49           |
| <b>Totals</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>2,881</b> | <b>2,550</b> |
| <b>Total less Family special</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> | <b>2,381</b> | <b>2,150</b> |

|                       |       |       |       |       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| Percentage Program    |       |       |       |       |       |       |       |       |
| Adult (See (a) above) | 50.1% | 43.9% | 39.2% | 35.9% | 32.3% | 34.0% | 33.4% | 31.1% |
| Youth (See (y) above) | 28.0% | 26.1% | 24.1% | 21.3% | 14.6% | 12.7% | 10.1% | 11.2% |
| Senior                | 21.9% | 29.9% | 36.7% | 42.7% | 53.1% | 53.2% | 56.4% | 57.7% |

**PROGRAM EXPENDITURES**

|                         | 2014<br>Actual   | 2015<br>Budget   | 2016<br>Budget   | 2016<br>Percentage |
|-------------------------|------------------|------------------|------------------|--------------------|
| Subcontract             | \$6,728          | \$9,500          | \$9,500          | 5.99%              |
| Telephone               | 1,018            | 2,500            | 2,500            | 1.58%              |
| Workshops & conferences | 971              | 1,200            | 1,200            | 0.76%              |
| Dues                    | 1,227            | 800              | 800              | 0.50%              |
| Supplies                | 37,456           | 29,800           | 29,800           | 18.80%             |
| Employee Benefits       | 11,709           | 26,700           | 26,700           | 16.85%             |
| Salaries and wages      | 77,978           | 88,000           | 88,000           | 55.52%             |
| <b>Totals</b>           | <b>\$137,087</b> | <b>\$158,500</b> | <b>\$158,500</b> | <b>100.00%</b>     |

**PERSONNEL**

|  | 2014 Positions<br>Authorized (FTE) | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|--|------------------------------------|------------------------------------|------------------------------------|
|--|------------------------------------|------------------------------------|------------------------------------|

|   |     |       |       |
|---|-----|-------|-------|
| Recreation Supervisor                                 | 1   | 1     | 1     |
| Recreation Assistant (part-time)                      | 0   | 0.375 | 0.375 |
| Seasonal Positions<br><i>(50 part-time each year)</i> | 1.0 | 1.0   | 1.0   |

**2016 Leisure Services Budget Analysis:**

Did not change salaries and benefits as the budget appears sufficient for 2016 operations based on actual results for 2015 and estimated increases in 2016.

| 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$155,907      | \$128,637      | \$131,459      | \$137,087      | \$158,500      | \$158,500      |
| Percent Change | -17.49%        | 2.19%          | 4.28%          | 15.62%         | 0.00%          |

## 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

- 2015 Issued 796 permits through October 31, 2015 with an estimated total value of \$36.2 million.
- 2014 Issued 915 permits with an estimated total value of \$30.6 million.
- 2013 Issued 857 permits with an estimated total value of \$25.3 million.

| Performance Measures             | 2008      | 2009      | 2010      | 2011      | 2012      | 2013      | 2014      | 2015<br>estimate |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Total Expenditures               | \$288,562 | \$288,562 | \$191,123 | \$198,773 | \$133,701 | \$106,909 | \$100,131 | \$101,400        |
| Number of full-time employees    | 2.5       | 2.5       | 2.0       | 2.0       | 1.5       | 1.5       | 1.5       | 1.5              |
| Code enforcement exp. per capita | \$ 143.71 | \$ 143.63 | \$ 95.09  | \$ 98.84  | \$ 66.45  | \$ 53.11  | \$ 49.72  | \$ 50.32         |
| Revenue - building permits       | \$107,230 | \$101,592 | \$101,592 | \$128,689 | \$179,980 | \$241,938 | \$205,709 | \$200,000        |
| Revenue - zoning & other permits | \$ 8,345  | \$ 10,525 | \$ 10,525 | \$ 7,635  | \$ 7,645  | \$ 5,305  | \$ 5,995  | \$ 8,500         |
| New Dwelling Units:              |           |           |           |           |           |           |           |                  |
| Single Family                    | 43        | 48        | 80        | 42        | 48        | 46        | 75        | 70               |
| Two Family                       | -         | -         | -         | -         | 2         | 2         | -         | 2                |
| Multi-Family                     | 18        | -         | 161       | 160       | 24        | 96        | 30        | 8                |
| No. of building permits issued   | 938       | 872       | 1,126     | 837       | 879       | 859       | 918       | 950              |
| Average cost of building permit  | \$ 114.32 | \$ 116.50 | \$ 90.22  | \$ 153.75 | \$ 204.76 | \$ 281.65 | \$ 224.08 | \$ 210.53        |
| Plan Commission zoning issues    | 8         | 72        | 56        | 49        | 37        | 37        | 35        | 35               |

**PROGRAM EXPENDITURES**

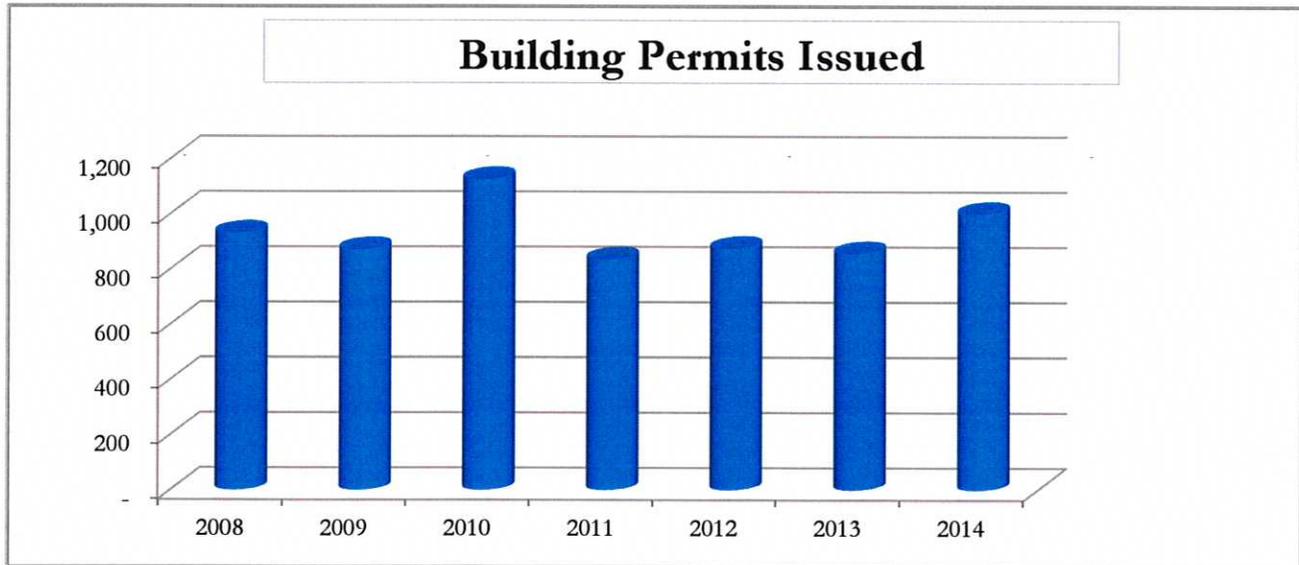
|                               | 2014<br>Actual    | 2015<br>Budget    | 2016<br>Budget    | 2016<br>Percentage |
|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| Contracted Services           | \$ 735            | \$ -              | \$ -              | 0.00%              |
| Telephone                     | 1,783             | 2,500             | 2,500             | 2.40%              |
| Repairs and fuel for vehicles | 3,066             | 2,000             | 2,000             | 1.92%              |
| Workshops & conferences       | 668               | 1,800             | 1,800             | 1.73%              |
| Dues & subscriptions          | -                 | 100               | 100               | 0.10%              |
| Supplies                      | 2,910             | 4,500             | 4,500             | 4.33%              |
| Employee Benefits             | 24,687            | 26,000            | 26,400            | 25.38%             |
| Salaries                      | 66,282            | 64,500            | 66,700            | 64.13%             |
| <b>Totals</b>                 | <b>\$ 100,131</b> | <b>\$ 101,400</b> | <b>\$ 104,000</b> | <b>100.00%</b>     |

**PERSONNEL**

|  | 2014 Positions<br>Authorized (FTE)           | 2015 Positions<br>Authorized (FTE) | 2016 Positions<br>Authorized (FTE) |
|--|--|------------------------------------|------------------------------------|
| Director Code Administration                     | 0.5  | 0                                  | 0                                  |
| Building Inspector /<br>Code Enforcement Officer | 1  | 1                                  | 1                                  |
| Code Enforcement Officer                         | (position is included into Fire Dept budget) |                                    |                                    |

**2016 Code Administration Budget Analysis:**

Increased salaries and benefits by \$2,600 to allow for a 1.5% increase in salaries and a 10% increase in health insurance costs.



| 2011<br>Actual | 2012<br>Actual | 2013<br>Actual | 2014<br>Actual | 2015<br>Budget | 2016<br>Budget |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$198,772      | \$133,702      | \$106,909      | \$100,131      | \$101,400      | \$104,000      |
| Percent Change | -32.74%        | -20.04%        | -6.34%         | 1.27%          | 2.56%          |