

***Village of
Howard,
Wisconsin***



***2017
Budget***

Dear Residents & Business Owners,

One of the best parts of my job as Village President is attending ribbon cuttings and dedications of new facilities and businesses and 2016 certainly had some memorable moments. On a cold Saturday morning in January, we dedicated the new outdoor hockey facility with a special Pinewood Park Hockey Classic game played between two local Pee Wee youth hockey teams. We hope to bring more youth hockey games this winter to the rink as well as add lights to increase the number of hours skaters can use the rink. In June I was thrilled to attend the dedication of New Perspective Senior Living in the Village Center. This is a beautiful place for seniors to call home and provides plenty of opportunities for residents to follow the company motto: "Living Life on Purpose." In July I took part in the dedication of the new NWTC Universal Driving Course on the west side of the Village. This course not only provides protective service students the tools to train safely but also is available to existing police and fire personnel to continue to improve their skills under simulated conditions.

This summer we experienced a great deal of growth in the number of users enjoying the Duck Creek Quarry. I was amazed by the number of people who jumped at the chance to cool off in the water on the weekends or got up early on a weekday to go fishing. We will continue to expand opportunities at the quarry and improve the facility.

October of this year should not be forgotten since we saw the reopening of the Velp interchange at US Hwy 41. This not only greatly improved that intersection but also marked the completion of the Highway 41 project in our Village and most of Brown County. I appreciate the patience our residents have shown during the entire project. The landscape of Brown County has been forever changed by this project and it is now safer and easier than ever to drive in this area. In November I took a behind the scenes tour of the new Meijer store that is under construction along Shawano Avenue. It is great to see this kind of investment being made in our community and I looked forward to the store opening in the spring.

Finally, as the year ends we opened several new subdivisions. Our Village remains a community of choice for people moving to this area or even moving within this area. To that end our Board and staff have worked hard to make sure we have a variety of housing choices available. To that end the Village has partnered with area developers to create over 140 new single family lots in 2016. There will be new developments approved and constructed in 2017 as well. This growth, when done wisely, keeps our Village financially healthy and a leader in northeast Wisconsin.

As always, I encourage you to contact me if you have any suggestions that will improve our community.

Burt R. McIntyre, Village President



Village of Howard Board Members

Back Row: Jim Lemorande, Ron Bredael, Mike Hope,
Ray Suennen, Bob Strazishar
Front Row: Cathy Hughes, Burt McIntyre, Adam Lemorande

How to Read this Document

Welcome

The following pages contain the village of Howard, Wisconsin budget for the year beginning January 1, 2017 and ending December 31, 2017. 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 2017 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.

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, 2015. The estimated or current year budget column reflects the estimated or budget amounts for 2016. The final column indicates the amount budgeted for the year 2017 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, 2017.



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Year Beginning January 1, 2017

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November 28, 2016

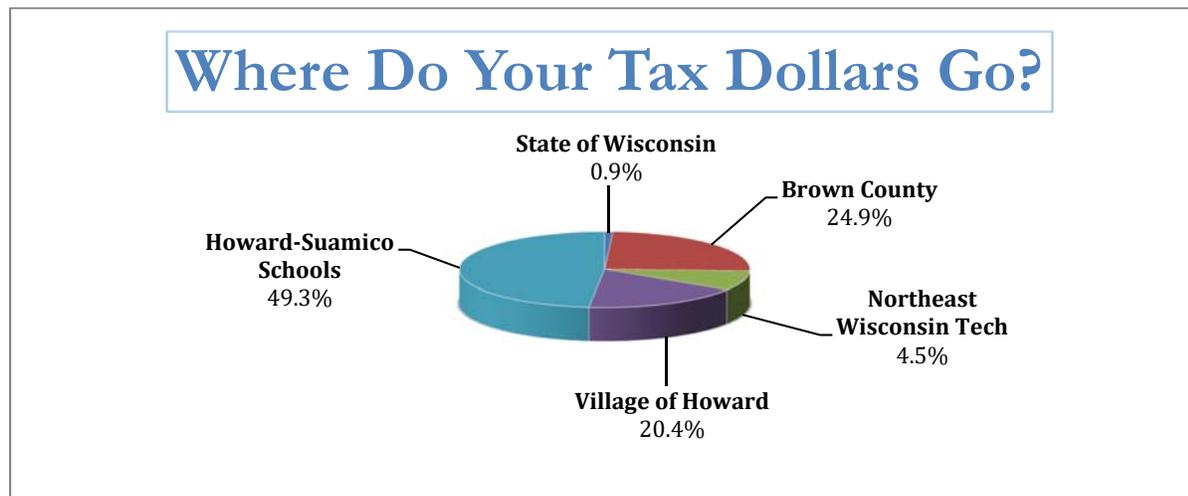
To Honorable President McIntyre, Village Board of Trustees & Village Residents:

We respectfully present the 2017 budget in anticipation of final approval November 28, 2016. 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 2017 budget provides funding to continue all of our current services and programs from 2016. The budget maintains funding levels of personnel in all departments and provides for making three positions full-time from their current part-time positions; administrative services department accountant assistant, public works clerical staff and animal control/code enforcement. Funding will continue to provide services for police, fire, rescue, public works and general government services along with capital equipment and road resurfacing projects.

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 2016 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 2016.

Average Assessed Value on Howard Homes:	\$189,000
Estimated Net Property Tax Bill on Average Home	\$3,185
Howard Portion of Total Tax Bill	\$704

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 2017

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 2017 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 2017 which is steady growth but lower than peak construction years earlier last decade.
- Cost of living increases for salaries and wages of 1.5% plus possible merit raises totaling \$69,000 and increased benefits of \$36,800 will allow for an estimated 15% increase in health insurance premiums.
- Changing three part-time positions to full-time positions to allow for increased service levels in accounting, public works administration and code enforcement.
- 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 \$13,000 and rental income of \$7,400.
- Cost increases in 2017 for existing police service contract of 2% or \$40,600.
- Increased funding for a contract with Harter for garbage and recycling of \$10,400.
- Increased cost for liability and workers' compensation insurance of \$13,300 in the General Fund due to high experienced claims in recent years.
- Decrease of \$99,000 for assessment services as revaluation was completed in 2016.



Tax Mill Rate

The 2017 budget reflects a slight increase in the tax mill rate of \$0.006 or about ½ cent leaving the rate at \$3.72. The main reason for this increase is due to the (as opposed to remaining the same) was related to the revaluation and having a large amount of parcels with decreases in their valuation. 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 has been more effective than the state law.

Personnel Issues for 2017

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 45.

The village contracts for police protection services with the Brown County Sheriff. The current contract was adopted 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 the current contract for recycling and garbage collection services in 2014. The contract continues in 2017 with an estimated increase of \$10,400 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 2017 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-three 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 2017 budget maintains funding levels for road resurfacing projects to allow for \$1.1 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 2017. TIDs #8 budget reflects borrowing \$16 million to fund a possible apartment complex construction for over 100 units in the village center. Village staff have been working with developers to build the new facilities with little success and believe the village should undertake the project in 2017. Growth in tax base is needed in TID #8 to allow for the construction of the park pavilion area.

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

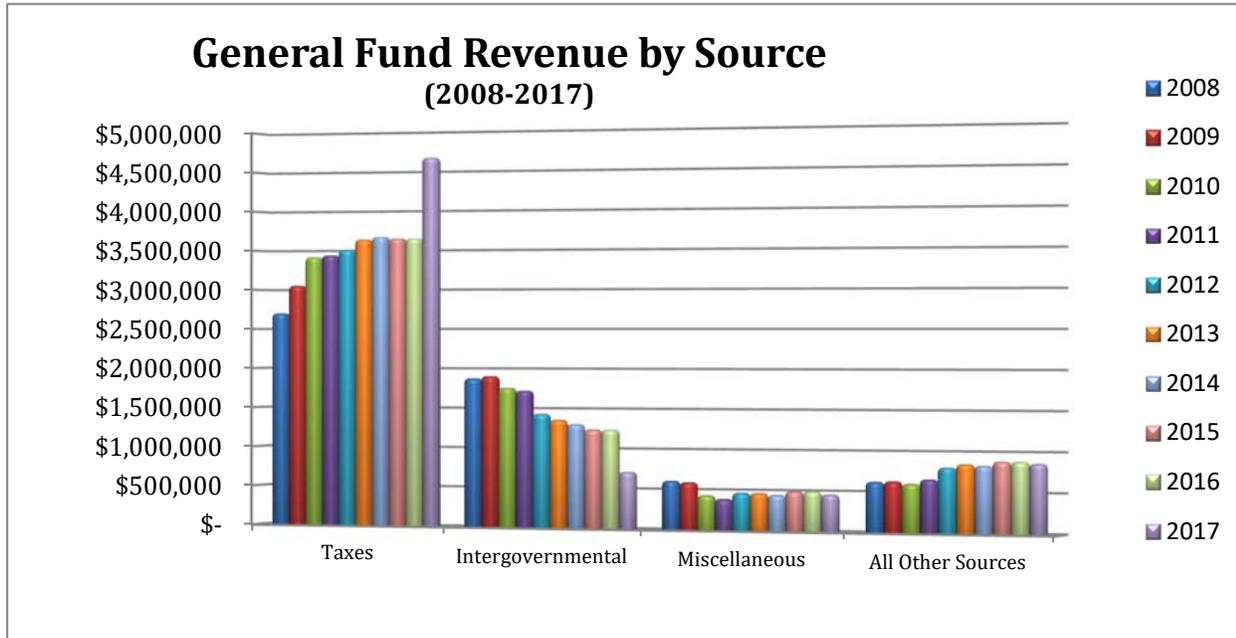
In 2007, the Board changed the policy for the General Fund's fund balance to make the reserve 25%-40% of the previous year total General Fund expenditures. The water, storm sewer and sanitary sewer utility funds must maintain adequate levels of net assets in order to make cash purchases of equipment, 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 \$21.5 million (excluding other financing sources) for 2017, which is \$1.1 million more than the 2016 budget\estimated actual (see page 39). The largest revenue increase is in Charges for Service increasing by \$1.1 million due to an estimated increase in sewer rates and higher estimated revenues in golf. Taxes are increasing by \$513,000 due to growth in TIDs (\$370,000) and allowed general tax levy increase of \$126,000. Special Assessments are decreasing by \$92,000 due to collection of scheduled assessment payments. Intergovernmental revenues are decreasing by \$322,000 as a net result of \$440,000 less in bridge aid and an increase of \$91,200 in road aid.

The total budgeted revenue of \$21.5 million is comprised of the General Fund \$6.7 million, Special Revenue Funds of \$125,500, Capital Project Funds of \$19.5 million and all Enterprise Funds of \$9.6 million. Property taxes are largest revenue source in the General Fund and increasing by \$865,500 (primarily as a result of moving state road aids to Capital Project Fund). Intergovernmental revenues are the second largest revenue source in the General Fund and are decreasing by \$631,900 in the 2017 budget as road aids are moved to the Capital Projects Funds. See chart on following page that graphically depicts increase in General Fund taxes with corresponding decrease in intergovernmental revenue.

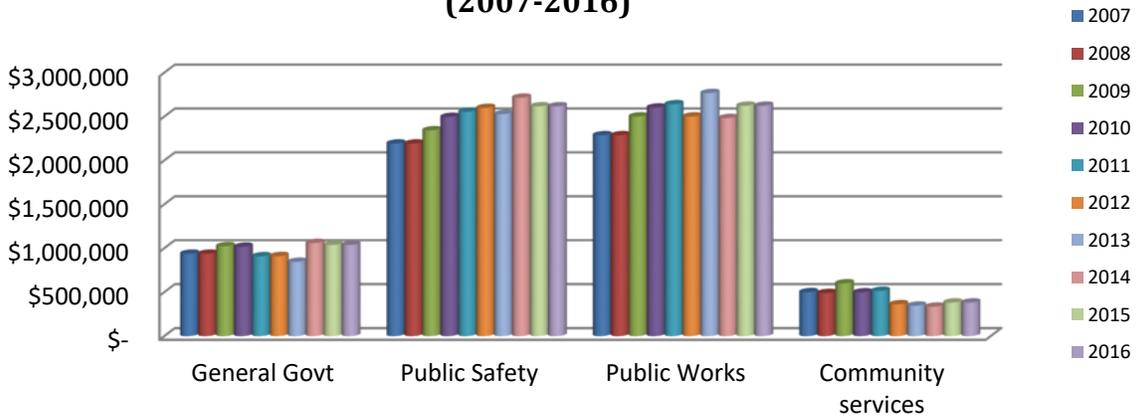
The table below identifies the General Fund’s revenue source trends for the past ten years.



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 2017.

General Fund Budget Change Summary	
<p>Expenditure INCREASES:</p> <ul style="list-style-type: none"> Police contracted services costs of \$40,600 Garbage and recycling contract cost of \$10,400 Liability insurance and workers compensation of \$13,000 Moving 3 part-time positions to full-time with benefits \$74,300 All other salary/wages \$36,800 Employee benefits \$85,900 <div style="text-align: center; font-size: 2em; color: #A52A2A;">↑</div>	<p>Expenditure DECREASES:</p> <ul style="list-style-type: none"> Cost for market adjustment revaluation in 2016 \$99,000 Supplies of \$13,000 Repairs, maintenance fuel of \$23,000 <div style="text-align: center; font-size: 2em; color: #6AA84F;">↓</div>
<p>Revenue DECREASES:</p> <ul style="list-style-type: none"> Decrease in state road aids (due to moving these aids to capital project fund) of \$656,600 Recreation programs of \$16,900 Interest on investments \$18,000 <div style="text-align: center; font-size: 2em; color: #A52A2A;">↓</div>	<p>Revenue INCREASES:</p> <ul style="list-style-type: none"> Property taxes of \$865,500 (primarily a result of reducing capital projects property taxes) Rental income of \$7,400 Building permits of \$13,000 <div style="text-align: center; font-size: 2em; color: #6AA84F;">↑</div>

Total combined fund balances and net assets are anticipated to increase by almost \$3.4 million. The General Fund's fund balance is expected to remain the same (balanced budget). The village's adopted policy of utilizing current resources to fund capital projects has now been used for twenty-three budget years; this policy has allowed Capital Projects' fund balances to fluctuate from year to year with an expectation of decreasing by about \$300,000 in 2017. The combined Special Revenue fund balance will decrease by \$292,500 (due to budgeting for loans made from the Revolving Loan Fund). The Debt Service fund balance will remain at zero in 2017 as debt payments are made in December. The Enterprise Funds anticipate increasing net assets by almost \$4.0 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 2017 at the rate of growth from new construction which was 2.288% for 2017. 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 23 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 23 budgets resulting in taxpayer benefits, such as a steadily declining tax mill rate (\$6.81 tax rate in 1994 to \$3.72 in 2017). 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. In 2016, the village helped private developers construct 120 new residential lots ready for construction of new homes. The village has plans for constructing another 120 lots in 2017. 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 sold about 26 acres of a 78-acre site in the western portion of the village that is listed on 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 open in spring of 2017. 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 2017, the village will be looking to add multi-family developments to this TID with added budget funding to allow for the village to construct this development, if needed.

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 58 homes per year over the past 7 years, down from the average of 115 in the five years preceding 2006. Annual increased construction value has slowed from the old record high of \$37 million in 2003 to \$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, \$40.6 million in 2015 (the new record high) and \$28 million for first 10 months of 2016.

In 2016, New Perspective Senior Living opened a 121 unit, senior housing, multi-storied apartment building. This project is expecting a final assessed value of over \$7 million and is filling up with seniors in the assisted living and memory care units.

Performance Measurements

The budget document continues to be modified to report more quantitative and qualitative performance measurements. 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, 2016. This was the 23rd 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 22 years. These awards help validate the village’s efforts towards transparency, accountability and continuous improvement.

Closing

The budget for 2017 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.

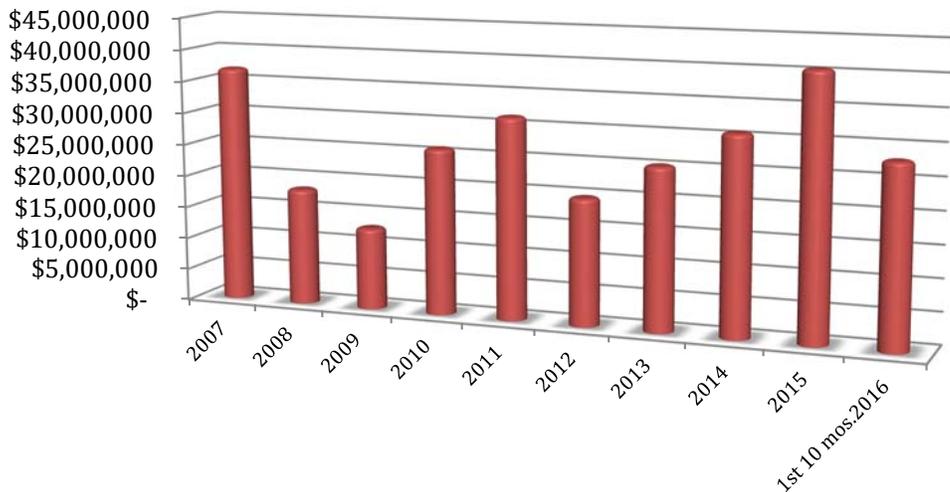
The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 15. The equalized value of each county is the sum of the valuations of all cities, villages, and towns within its boundaries. Taxing jurisdictions lying 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
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%
2016	19,295	2.08%

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 2016. Many of the top 10 taxpayers represent new businesses to the village since 1990. The following table shows the top ten taxpayers in 2016 with their assessed values in 2006, ten years earlier.

Ranking	Name	Assessed Valuations (January 1)	
		2016	2007
1.	United Health Group (Insurance)	\$38,684,300	\$35,197,600
2.	SPG Holdings LLC (Warehousing)	\$23,484,700	\$6,538,200
3.	CCAPTS LLC (Apartments)	\$18,815,000	(new in 2013)
4.	Elana LLC (Apartments)	\$15,480,000	\$13,719,200
5.	Woodman's Food Market	\$14,754,000	\$14,696,300
6.	Menards Inc. (Retail)	\$14,184,400	(new in 2011)
7.	Howard Real Estate (Senior Apts)	\$10,928,300	(new in 2016)
8.	Mills Fleet Farm (Retail)	\$9,499,900	\$6,256,900
9.	Omnova Solutions (Manufacturing)	\$9,406,800	\$7,912,300
10.	Comfort Suites (Hotel) & Rock Gardens (Restaurant)	\$7,519,300	\$6,626,000

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 2016 was \$1,587,224,700 and the total equalized value was \$1,555,671,400.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Howard
Wisconsin**

For the Fiscal Year Beginning

January 1, 2016

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
Bob Strazishar	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
Don Phillips	Director of Public Safety

Contracted Officials

Dennis M. Duffy	Village Attorney
Fair Market Assessment, Mike Denor	Village Assessor

Certified Public Accountants & Consultants

Kerber Rose, S.C., Shawano, Wisconsin

Bond Counsel

Foley & Lardner, Milwaukee, Wisconsin

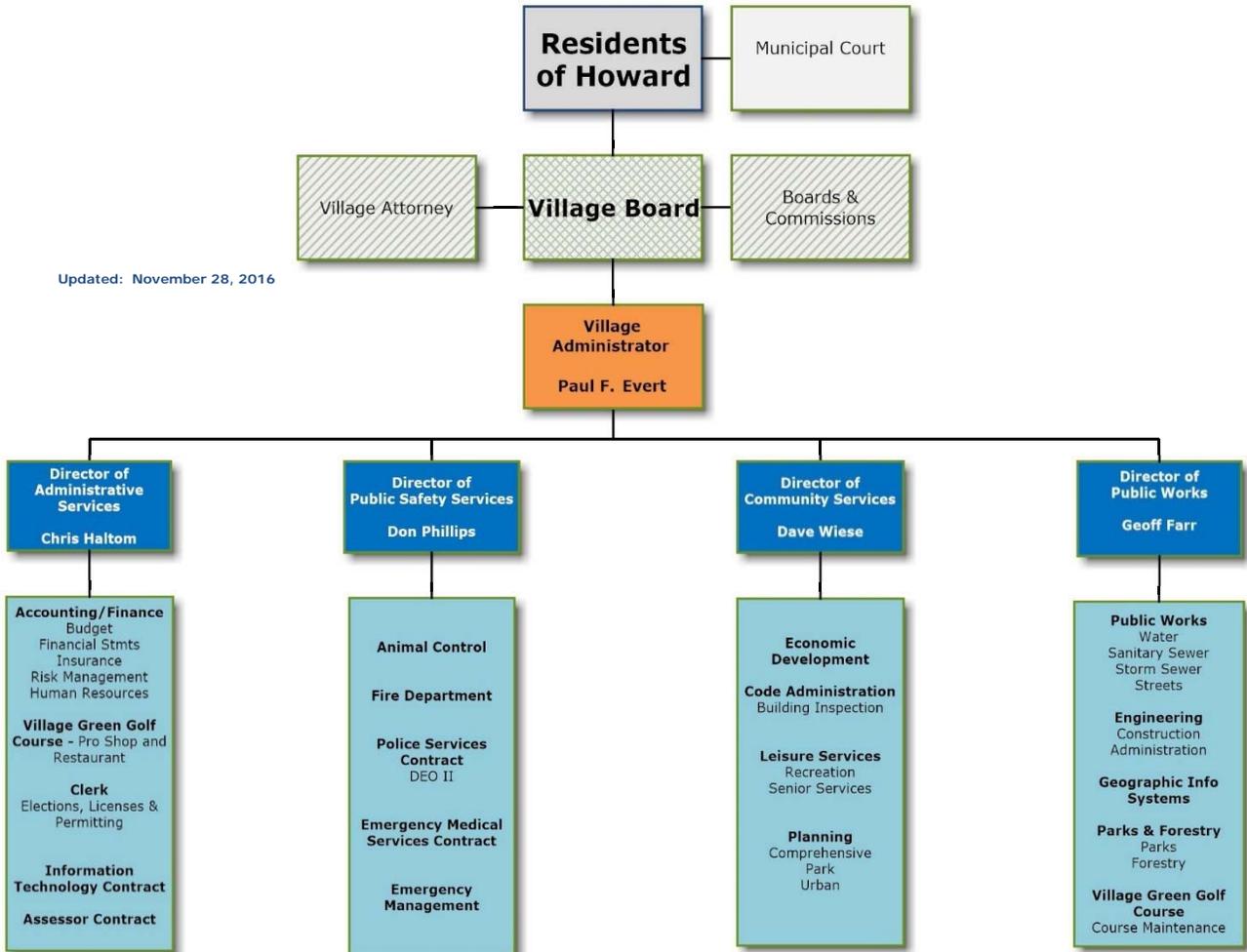
Financial Consultants

Ehlers & Associates, Milwaukee, Wisconsin

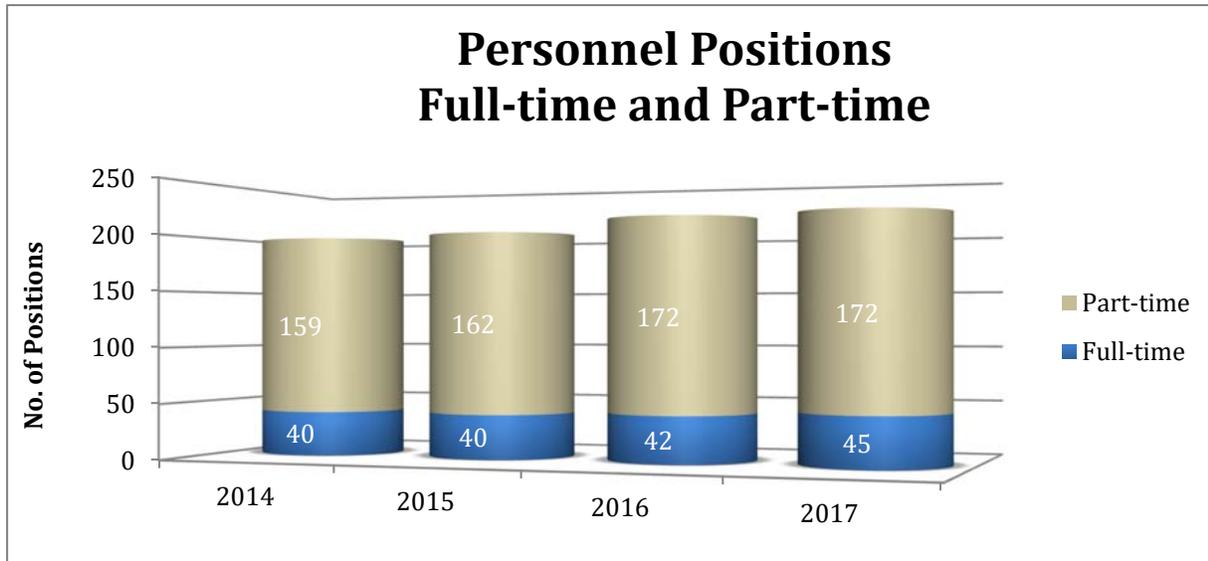
Village of Howard Organization Chart



Updated: November 28, 2016



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 43 in 2007, dropping to 37 in 2013 before increasing again. The decrease in FTEs was a result of budget cuts being made due to drop in state aids and less growth than years preceding 2008.

The increase of three full-time positions in 2017 is a result of moving three part-time positions to full-time in order to increase service levels. The three positions are the accounting assistant (formerly intern), public works clerical and animal control/code enforcement. 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.

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	2015		2016		2017	
	FT	PT	FT	PT	FT	PT
General Fund:						
Village Board	-	9.00	-	9.00	-	9.00
Community Development	.90	-	.90	-	1.40	-
Court and Attorney Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Elections	-	14.00	-	14.00	-	14.00
Administrative Services	2.10	-	2.10	-	2.60	-
Board of Appeals	-	7.00	-	7.00	-	7.00
Health & Human Services	-	1.00	-	1.00	.50	3.00
Police (crossing guards)	-	9.00	-	9.00	-	9.00
Fire Department	3.00	45.00	4.00	44.00	4.00	44.00
Code Administration	1.00	-	1.00	-	1.00	-
Public Works Administration	.80	1.00	.80	1.00	1.00	1.00
Street Department	5.90	9.00	7.90	9.00	7.90	9.00
Mechanic	1.60	-	1.60	-	1.60	-
Snow Removal	1.25	-	1.00	-	1.00	-
Sanitation	.50	-	.40	-	.40	-
Recycling	.60	-	-	-	-	-
Parks	2.00	9.00	1.00	9.00	1.00	9.00
Recreation	1.00	32.00	1.00	32.00	1.00	32.00
Revolving Loan Fund	.10	-	.10	-	-	-
Capital Improvements Fund:						
Engineering	1.20	5.00	2.20	8.00	2.40	8.00
Water Utility:						
Operations and Maint Administration	3.90	-	4.40	-	4.65	-
Administration	1.40	-	1.40	-	1.65	-
Sewer Utility:						
Operations and Maint Administration	3.15	-	3.65	-	3.90	-
Administration	1.15	-	1.15	-	1.40	-
Storm Water Utility	3.80	-	3.80	-	4.00	-
Golf Course	2.25	20.00	1.20	28.00	1.20	28.00
Total Positions	40.00	162.0	42.00	172.0	45.00	172.0

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

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 twenty 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 2017 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 2017 budget was presented to the board on October 7th. The village board finalized the 2017 budget on November 28, 2016. 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
June - August	Director of Administrative Services (DAS)	<ul style="list-style-type: none"> • Update the budget document with actual results for 2015 and make ready the document for 2017.
Sept 9, 2016	Village Administrator (VA), DAS, Executive Staff (ES)	<ul style="list-style-type: none"> • Hand out department budget expenditure worksheets for department directors review
Sept 12, 2016	VA, DAS, ES and Village Board	<ul style="list-style-type: none"> • Review and adopt Budget Policies and Budget Calendar to be used in 2017 budget preparation
Sept 23, 2016	VA, ES and DAS	<ul style="list-style-type: none"> • Return of budget expenditure worksheets to VA and EDAS
October 7, 2016	VA and DAS	<ul style="list-style-type: none"> • Distribute 2017 draft budget to Village Board and hold first budget discussions at Board Meeting
October 10, 2016	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> • Presentation of Proposed Budget at Board Meeting
October 24 and Nov 14, 2016	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> • Continued Presentation and Discussion of Proposed Budget
November 28, 2016	Village Board	<ul style="list-style-type: none"> • Public Hearing on Budget • Final review of the budget document • Adoption of the 2017 Budget
December 12, 2016	Village Board	<ul style="list-style-type: none"> • Approve ordinance adopting tax rates and tax levies for 2017

BUDGET POLICIES

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

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

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

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). 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.

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.

BUDGET POLICIES

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 area. 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

Accrual Basis

Enterprise Funds and Internal Service Fund

BUDGET POLICIES

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.

Post-Employment Benefits

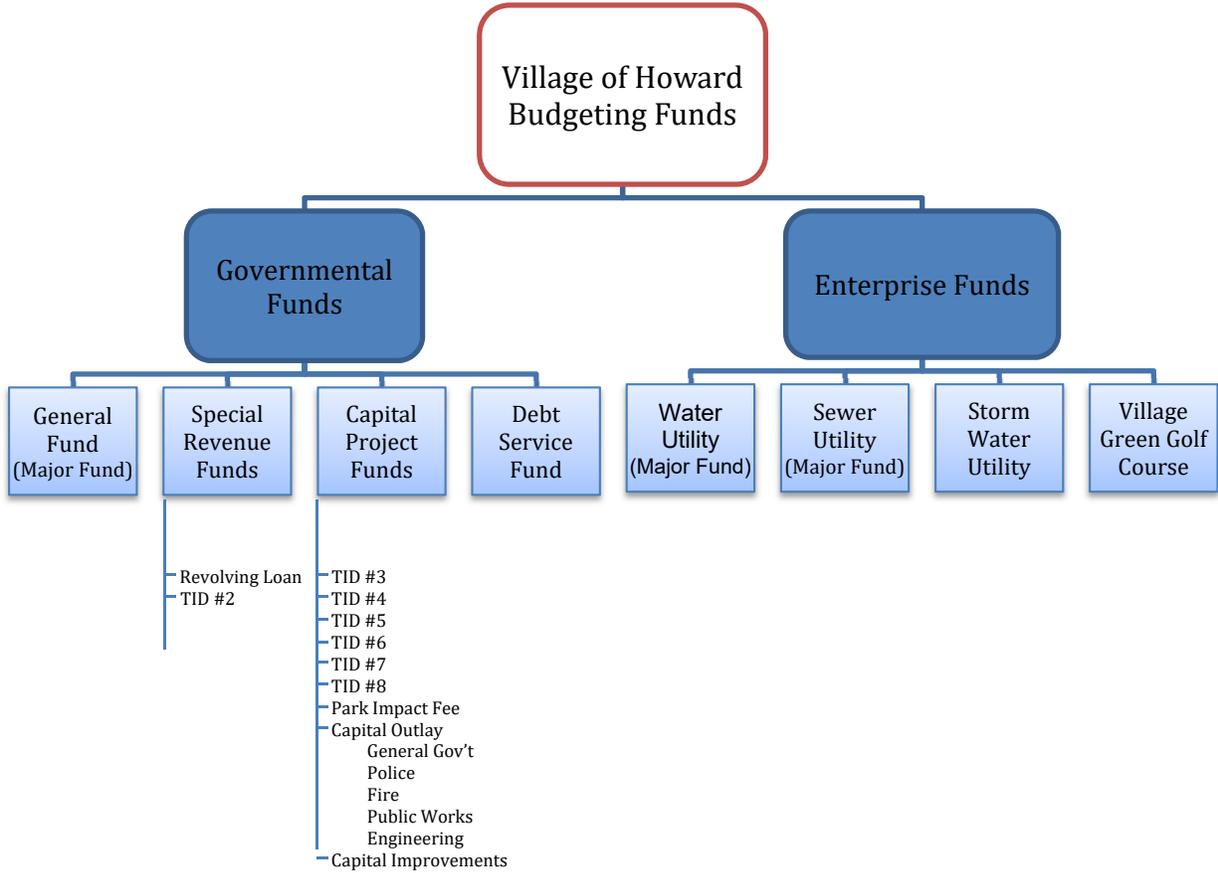
The village provides full-time employees with various benefits that include health insurance, Wisconsin Retirement System (WRS) participation, workers compensation and disability benefits. Most of these benefits end at termination of employment with the village. Disability benefits can extend beyond employment as does the WRS benefits. The village does not offer employee post-employment health insurance benefits beyond federally mandated COBRA benefits.

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

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 2017 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 35 for a 5-year budget projection.

BUDGET POLICIES

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 2017 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

Tax Levy Worksheet

On page 34 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 2017 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 2015 and 2016. The 2015 amounts are actual results while 2016 reports both the budget 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 2017 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 or obtained accepted offers for all of the 63 single family lots in Phase I of Spring Green subdivision owned by the village.
- Created over 150 new single family lots in 2016 through plat approval.
- Constructed over 120 new single family home site lots with existing funds on hand in three village utilities for future homes.
- 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.
- Paid the cost of the training for department directors with professional requirements.
- 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 an apartment complex to be located in the village center.
- Expanded installation of way finding signage throughout the village.
- Maintained 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.
- Continued marketing and selling lots in the village owned subdivision.

Strategic Planning Analysis (Continued)



Provide safe, functional infrastructure

- Maintain infrastructure
- Improve infrastructure

Recent Accomplishments:

- Resurfaced \$1.4 million of roadway projects in 2016.
- Surpassed the ¾-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.
- Continued use of the new water listening devices purchased in 2015 which helped decrease water loss in 2016.
- 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 final reconstruction of Hwys 29/41.
- Administrator meets regularly with municipal, school district and county administrators.
- 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.

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, 2018-2022

(In \$ Thousands)

	Actual 2015	Projected 2016	Budget 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
GENERAL FUND								
Revenues and transfers in								
Property taxes levied	\$ 3,636	\$ 3,789	\$ 4,655	\$ 4,787	\$ 4,921	\$ 5,059	\$ 5,160	\$ 5,264
All other taxes	403	402	407	415	412	420	429	450
Intergovernmental	1,235	1,348	716	700	700	700	700	700
Licenses and permits	496	490	503	513	500	510	520	550
Fines and forfeits	215	236	215	219	240	245	250	260
Charges for service	137	166	146	149	152	152	170	171
Miscellaneous	463	472	461	470	480	487	520	530
Transfers in	-	-	-	-	-	-	-	-
Total revenue and transfers	6,585	6,903	7,102	7,253	7,405	7,574	7,749	7,924
Expenditures and transfers out								
General government	1,023	1,200	1,079	1,100	1,120	1,142	1,165	1,188
Public safety	2,563	2,707	2,766	2,806	2,862	2,920	2,978	3,038
Public works	2,623	2,650	2,860	2,942	3,001	3,061	3,122	3,184
Community development	341	386	398	417	424	433	442	450
Transfers out	(7,556)	-	-	-	-	-	-	-
Total expenditures and transfers	6,550	6,942	7,102	7,265	7,407	7,555	7,706	7,861
Net increase (decrease) in Fund Balance	36	(40)	-	(11)	(2)	18	43	64
DEBT SERVICE FUND LEVY	-	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND LEVY	1,737	1,750	1,011	991	991	991	1,011	1,041
TOTAL TAX LEVY	\$ 5,374	\$ 5,539	\$ 5,666	\$ 5,778	\$ 5,913	\$ 6,050	\$ 6,172	\$ 6,305

(In \$ Thousands)

Total Assessed Value	\$ 1,506,041	\$ 1,535,322	\$ 1,587,225	\$ 1,626,905	\$ 1,659,443	\$ 1,692,632	\$ 1,786,273	\$ 1,821,998
Total Equalized Value w/ TID	\$ 1,446,799	\$ 1,519,608	\$ 1,555,671	\$ 1,617,898	\$ 1,682,614	\$ 1,758,332	\$ 1,828,665	\$ 1,901,812
Total Equalized Value w/out TID	\$ 1,367,705	\$ 1,474,466	\$ 1,490,750	\$ 1,540,977	\$ 1,600,693	\$ 1,671,411	\$ 1,736,744	\$ 1,804,891
Equalized Value of TIDs	\$ 79,094	\$ 45,143	\$ 64,921	\$ 76,921	\$ 81,921	\$ 86,921	\$ 91,921	\$ 96,921
 Village Tax Rate - per \$1,000	 \$3.33	 \$3.72	 \$3.73	 \$3.73	 \$3.75	 \$3.76	 \$3.64	 \$3.65
 Assessment ratio	 104.1%	 101.0%	 102.0%	 100.6%	 98.6%	 96.3%	 97.7%	 95.8%

GENERAL TAX LEVY AND BILLING EXPLANATIONS

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

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

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

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

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

The following two pages reflect tax billing data and the five taxing jurisdictions percentage allocation of the tax bill. Please note that the tax rate dates reflect the year in which the December tax billing is prepared. Revenues are recognized on the modified accrual basis which means they are recorded in the following year. In other words, tax bills issued in December 2015 will be recorded as revenue in the year 2016.

Note:

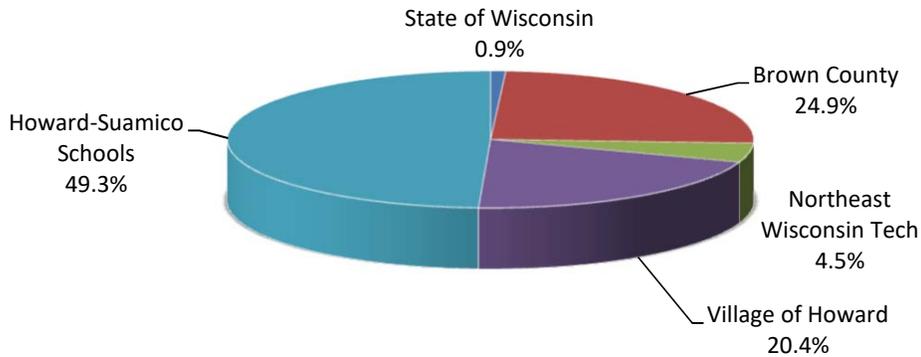
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital 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. 2016 Tax Rates	Dec. 2015 Tax Rates	Change	Percentage Change
State of Wisconsin	\$ 0.168973	\$ 0.167967	\$ 0.001006	0.60%
Brown County	4.560456	4.560728	(0.000272)	-0.01%
Northeast Wisconsin Tech	0.823783	0.770037	0.053746	6.98%
Village of Howard	3.725242	3.718369	0.006873	0.18%
Howard-Suamico Schools	9.011505	9.098760	(0.087255)	-0.96%
Gross Tax Rate	18.289959	18.315861	(0.025902)	-0.14%
State school credits	(1.442251)	(1.491007)	0.048756	-3.27%
Net Tax Rate	\$16.847708	\$16.824854	\$0.022854	0.14%

Note: The effect of rounding may result in different calculated amount. At the time of printing, had not received the state tax levy and used an estimate based on historical trends.

Where Do Your Tax Dollars Go? Property Tax Bills Printed December 2016



Note: The 2016 tax rate represents the tax rate on the billings prepared in December 2016 and payable in January 2017. The related revenues are recorded in 2017.

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

Fiscal Year / Tax Roll Year	Village of Howard		Howard-Suamico School District		Northeast Wisconsin Technical College District		Brown County		State of Wisconsin	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
2017/2016	\$3.725	20.4%	\$9.01	49.3%	\$0.82	4.5%	\$4.56	24.9%	\$0.17	0.9%
2016/2015	\$3.718	20.3%	\$9.10	49.7%	\$0.77	4.2%	\$4.56	24.9%	\$0.17	0.9%
2015/2014	\$3.788	21.0%	\$8.93	49.6%	\$0.75	4.2%	\$4.37	24.3%	\$0.16	0.9%
2014/2013	\$3.330	18.3%	\$8.78	48.2%	\$1.57	8.6%	\$4.38	24.0%	\$0.16	0.9%
2013/2012	\$3.330	18.3%	\$8.80	48.3%	\$1.53	8.4%	\$4.39	24.1%	\$0.16	0.9%
2012/2011	\$3.306	17.7%	\$9.23	49.5%	\$1.54	8.3%	\$4.40	23.6%	\$0.16	0.9%
2011/2010	\$3.307	17.6%	\$9.08	48.4%	\$1.60	8.5%	\$4.62	24.6%	\$0.17	0.9%
2010/2009	\$3.310	18.1%	\$8.50	46.5%	\$1.52	8.3%	\$4.79	26.2%	\$0.17	1.0%
2009/2008	\$3.316	18.3%	\$8.50	46.9%	\$1.47	8.1%	\$4.66	25.7%	\$0.17	0.9%
2008/2007	\$3.668	19.1%	\$8.78	45.7%	\$1.61	8.4%	\$4.98	25.9%	\$0.19	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 2015	Budget or Estimated Actual 2016	Budget 2017
Funding Sources			
Taxes	\$ 6,949,513	\$ 6,361,557	\$6,875,240
Special assessments	203,301	175,000	85,431
Intergovernmental	1,553,707	1,848,899	1,526,615
Licenses and permits	748,358	620,635	699,602
Fines and forfeits	214,822	235,700	214,500
Charges for service (includes Enterprise funds)	9,805,027	10,012,496	11,148,473
Miscellaneous	2,973,501	1,157,955	957,813
Other financing sources and transfers in	5,226,664	4,552,093	20,269,757
Total Revenue and Other Funding Sources	27,674,893	24,964,335	41,777,430
Beginning Fund Balances or Net Assets	76,870,776	73,495,899	77,616,145
Total Available Resources	\$104,545,669	\$98,460,234	\$119,393,575
Expenditures, Expenses and Other Uses			
General government	1,496,315	1,244,146	\$1,508,650
Public safety	2,562,676	2,706,500	2,765,500
Public works	2,622,602	2,649,800	2,860,200
Community development	341,288	386,100	397,700
Debt service	751,957	760,493	935,988
Capital outlay and development	13,209,250	2,810,262	19,514,500
Enterprise fund operating expenses	8,595,170	9,016,395	9,599,199
Other Uses and transfers out	1,470,512	1,270,393	1,245,431
Total Expenditures, Expenses and Other Uses	31,049,770	20,844,089	38,827,168
Ending Fund Balances or Net Assets	73,495,899	77,616,145	80,566,408
Total Fund Commitments and Fund Balances	\$104,545,669	\$98,460,234	\$119,393,575

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

The 2016 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 2017 Budget Compared to the 2016 Budget

This page and the following two pages explain the changes in major revenues and expenditures, for all funds combined, from the 2017 budget as compared with the 2016 budget.

Revenues

For 2017, combined revenue for all funds will increase by about \$ (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 increase of over \$513,000. The majority of this increase is related to increasing tax base in all TIDs accounting for tax increases of over \$370,000. The state's levy limit law and village policies allow for the general tax levy increase to be \$126,740.

Special Assessments

Special assessments are expected to decrease by over \$92,000 as scheduled assessments are being repaid with no new assessments anticipated.

Intergovernmental

This revenue source is expected to decrease by over \$322,000. The net change in this revenue item is mainly a result of increased state transportation aids of \$91,200 and a decrease of \$440,000 in bridge aid. There are several other smaller changes.

Charges for Service

The 2017 budget is anticipating an increase in this revenue source by \$1.1 million. The main reason for the increase is due to an anticipated increase in sewer rates generating an additional \$670,000 of revenue. The golf course is anticipating sales growth of over \$100,000 due to hiring of a new manager/chef. The water and storm sewer funds are anticipating growth from customer base.

Miscellaneous

Miscellaneous revenues are decreasing by about \$200,000 primarily a result of the storm water fund reporting less revenue.

Other Financing Sources

This source of revenue is reporting a large increase of over \$16 million to allow for TID funding of development of an apartment complex in TID #8.

Expenditures

Expenditures for 2017 are expected to increase by \$17.9 million (excluding Other Uses). The following brief explanation discusses the changes in major expenditures functions for 2017.

General government

This expenditure function is increasing by \$260,000 in 2017. The net increase is a result of a increase of \$380,000 in Special Revenue Fund (anticipating new loans made in revolving loan fund) and a decrease in General Fund of \$121,100.

Public safety

An increase of \$59,000 is primarily a result of 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 about \$210,000 in 2017. The increase is a result of the General Fund moving a part-time office employee to full-time status, contract increases in garbage and added funding to park maintenance.

Community development

An increase of \$11,600 is a result of added funding for a full-time code enforcement position as animal control officer will perform these duties in 2017.

Debt service

The expenditure for 2017 is expected to increase by over \$175,000 in accordance with debt scheduled payments as principal payments are made by TID #8.

Capital outlay

This expenditure is expected to increase by \$16.7 million in 2017. The primary reason for this increase is related to TIDs #8 budgeting for development of an apartment complex in the village center area.

Enterprise fund operating expenses

These expenses are expected to increase by over \$480,000 in 2017. While all of these funds generally have increases in expense due to inflationary cost increases, the Sewer Utility is expecting continued increases in sewer processing costs from the GBMSD or NEW Water. The golf course is expecting higher expenses in 2017 due to increase in sales as a result of hiring of a new restaurant manager/chef in 2016.

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 2016 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. This fund also acts as primary borrowing/funding source for new subdivision costs.

The golf course's net assets is expected to have a slight increase as the course and restaurant become more profitable. In past years, the golf course transferred funds to one of the Capital Project Funds but in 2014 the transfer was eliminated. Staff believes the golf course will report net income in 2017.

Village of Howard, Wisconsin
Combining Budget Summary for All Fund Types
Annual Budget Year Beginning January 1, 2017

	Governmental Fund Types				Proprietary Funds	Combined Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Revenues						
Taxes	\$ 4,668,800	\$ -	\$ -	\$ 2,206,440	\$ -	\$ 6,875,240
Special assessments	-	-	-	85,431	-	85,431
Intergovernmental	715,600	-	-	811,015	-	1,526,615
Licenses and permits	502,700	-	-	196,902	-	699,602
Fines and forfeits	214,500	-	-	-	-	214,500
Charges for services	146,400	10,000	-	-	10,992,073	11,148,473
Miscellaneous	461,100	115,500	-	15,763	65,150	657,513
Total Revenue	6,709,100	125,500	-	3,315,551	11,057,223	21,207,373
Expenditures or Expenses						
General government	1,078,700	418,000	-	11,950	-	1,508,650
Public safety	2,765,500	-	-	-	-	2,765,500
Public works	2,860,200	-	-	-	-	2,860,200
Community development	397,700	-	-	-	-	397,700
Debt service	-	-	915,188	1,300	19,500	935,988
Capital outlay	-	-	-	19,514,500	-	19,514,500
Operating Expenses	-	-	-	-	9,599,199	9,599,199
Total Expenditures or Expenses	7,102,100	418,000	915,188	19,527,750	9,618,699	37,581,737
Excess of Revenues Over (Under)						
Expenditures or Expenses	(393,000)	(292,500)	(915,188)	(16,212,199)	1,438,524	(16,374,363)
Other Financing Sources (Uses)						
Proceeds of debt issue	-	-	-	16,625,000	-	16,625,000
Bond issuance costs	-	-	-	-	-	-
Operating transfers in	393,000	-	915,188	-	-	1,308,188
Operating transfers out	-	-	-	(713,431)	(532,000)	(1,245,431)
Contributed Capital	-	-	-	-	3,050,000	3,050,000
Total Other Financing Sources (Uses)	393,000	-	915,188	15,911,569	2,518,000	19,737,757
Excess of Revenues and Other Sources Over (Under) Ex-						
penditures and Other Uses	0	(292,500)	-	(300,630)	3,956,524	3,363,394
Fund Balances - January 1 (Est.)	2,685,117	305,928	-	1,459,513	73,165,587	77,616,145
Fund Balances - December 31	\$ 2,685,117	\$ 13,428	\$ -	\$ 1,158,883	\$ 77,122,111	\$ 80,979,539

Note: Included in tax revenues above is approximately \$1.2 million 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

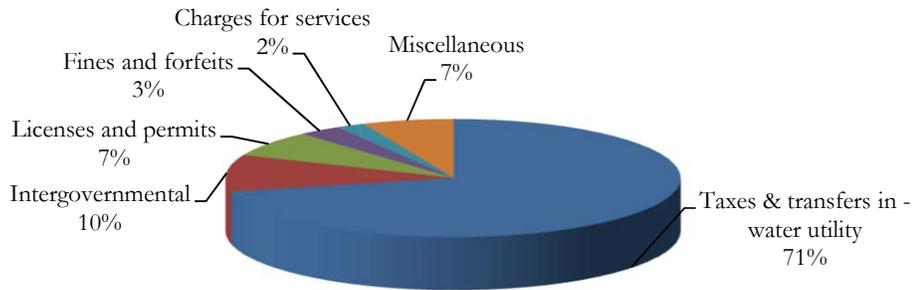
	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues					
Taxes	\$ 3,638,325	\$ 3,670,325	\$ 3,652,193	\$ 3,803,300	\$ 4,668,800
Intergovernmental	1,359,855	1,305,374	1,234,667	1,347,500	715,600
Licenses and permits	514,523	475,372	495,711	489,700	502,700
Fines and forfeits	187,943	211,356	214,822	235,700	214,500
Charges for services	148,131	147,263	137,489	166,300	146,400
Miscellaneous	469,056	289,065	463,472	471,700	461,100
Totals Revenues	<u>6,317,833</u>	<u>6,098,755</u>	<u>6,198,354</u>	<u>6,514,200</u>	<u>6,709,100</u>
Expenditures					
General government	843,669	1,058,834	1,023,206	1,199,800	1,078,700
Public safety	2,527,180	2,712,910	2,562,676	2,706,500	2,765,500
Public works	2,765,945	2,481,395	2,622,602	2,649,800	2,860,200
Community development	345,573	333,822	341,288	386,100	397,700
Total Expenditures	<u>6,482,367</u>	<u>6,586,961</u>	<u>6,549,772</u>	<u>6,942,200</u>	<u>7,102,100</u>
Excess of Revenues Over (Under) Expenditures	(164,534)	(488,206)	(351,418)	(428,000)	(393,000)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	370,153	523,680	387,027	390,000	393,000
Transfers out	(832,817)	(50,000)	(7,556)	-	-
Total Other Financing Sources (Uses)	<u>(462,664)</u>	<u>473,680</u>	<u>379,471</u>	<u>390,000</u>	<u>393,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	(627,198)	(14,526)	28,053	(38,000)	0
Fund Balance - January 1	<u>3,336,788</u>	<u>2,709,590</u>	<u>2,695,064</u>	<u>2,723,117</u>	<u>2,685,117</u>
Fund Balance - December 31	<u>\$ 2,709,590</u>	<u>\$ 2,695,064</u>	<u>\$ 2,723,117</u>	<u>\$ 2,685,117</u>	<u>\$ 2,685,117</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.

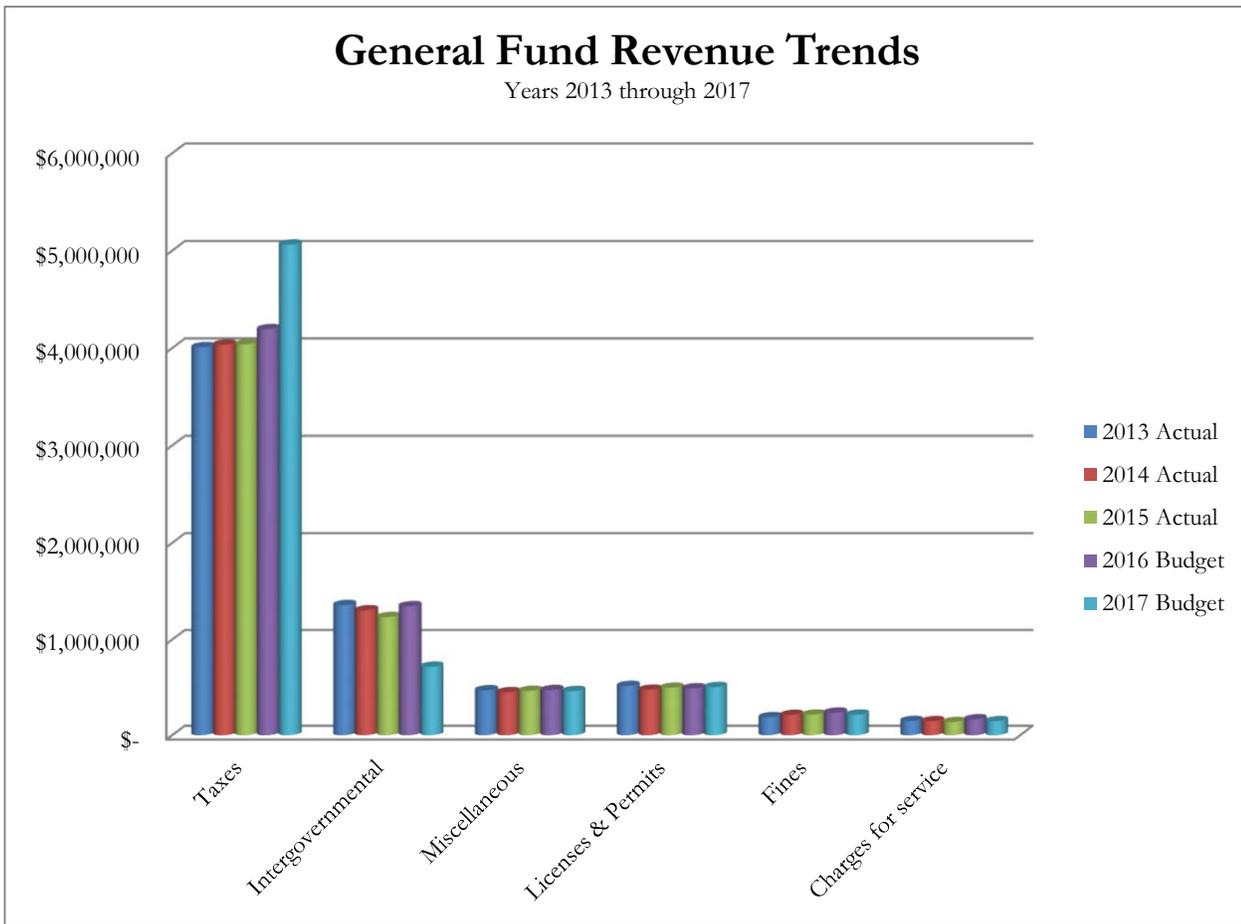
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2015 Actual	2016 Budget	2017 Budget	Percent Change from 2016	2017 Percent of Total
Taxes & transfers in - water utility	\$ 4,039,220	\$ 4,193,300	\$ 5,061,800	20.71%	71.27%
Intergovernmental	1,234,667	1,347,500	715,600	-46.89%	10.08%
Licenses and permits	495,711	489,700	502,700	2.65%	7.08%
Fines and forfeits	214,822	235,700	214,500	-8.99%	3.02%
Charges for services	137,489	166,300	146,400	-11.97%	2.06%
Miscellaneous	463,472	471,700	461,100	-2.25%	6.49%
Totals	\$ 6,585,381	\$ 6,904,200	\$ 7,102,100	2.87%	100.00%

Budget Revenue By Source
Budget Year 2017



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 under 10% of the total revenue. 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:

2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$4,008,478	\$4,035,202	\$ 4,039,220	\$ 4,193,300	\$5,061,800
% Increase/Decrease	0.67%	0.10%	3.81%	20.71%

Explanations and Assumptions of 2017 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:	2015 Actual	2016 Budget	2017 Budget
General Property Taxes	\$ 3,636,483	\$ 3,789,400	\$ 4,654,900
Managed Forest Crop Lands	15	10	10
Other Taxes	2,575	-	-
Municipal Utility Taxes (Transfers in)	387,387	390,000	393,000
Room Tax Revenue	12,241	12,900	12,900
Interest on delinquent taxes & other	519	990	990
Total Taxes	\$ 4,039,220	\$ 4,193,300	\$ 5,061,800

2017 Budget Analysis:

Municipal utility taxes are expected to increase by \$3,000 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 in the General Fund are expected to increase by \$865,500; of this amount, \$656,600 of the increase is a result of reclassifying two state aid payments into the Capital Project Fund and reducing property taxes in that fund by over \$730,000.

The increase in property taxes (except for the change due to reclassification explained above) is a net result of all financial changes in the 2017 budget when compared to the 2016 budget. Several expenditure accounts are increasing in the new budget year, the assessor costs are decreasing \$99,000 while most of the other accounts remain the same funding level as 2016. The following pages will explain in more detail the changes in the revenue and expenditure accounts for the upcoming year.

INTERGOVERNMENTAL

Historical Summary:

2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$1,359,855	\$1,305,255	\$1,234,667	\$1,347,500	\$715,600
% Increase/Decrease	-4.02%	-5.41%	9.14%	-46.89%

Explanations and Assumptions of 2017 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:	2015 Actual	2016 Budget	2017 Budget
State Shared Revenues	\$ 552,280	\$ 555,900	\$ 562,100
Other State Shared Taxes-computers	6,976	20,400	33,900
State Transportation Aids	538,110	610,600	-
State Connecting Highway Aids	22,009	46,000	-
Fire Insurance Shared Tax	56,497	56,000	60,000
Recycling Grants	42,099	42,000	42,000
State Municipal Service Aids	6,021	6,000	7,000
State Payment in Lieu of Tax	10,675	10,600	10,600
Other grants	-	-	-
Total Intergovernmental	\$ 1,234,667	\$ 1,347,500	\$ 715,600

2017 Budget Analysis:

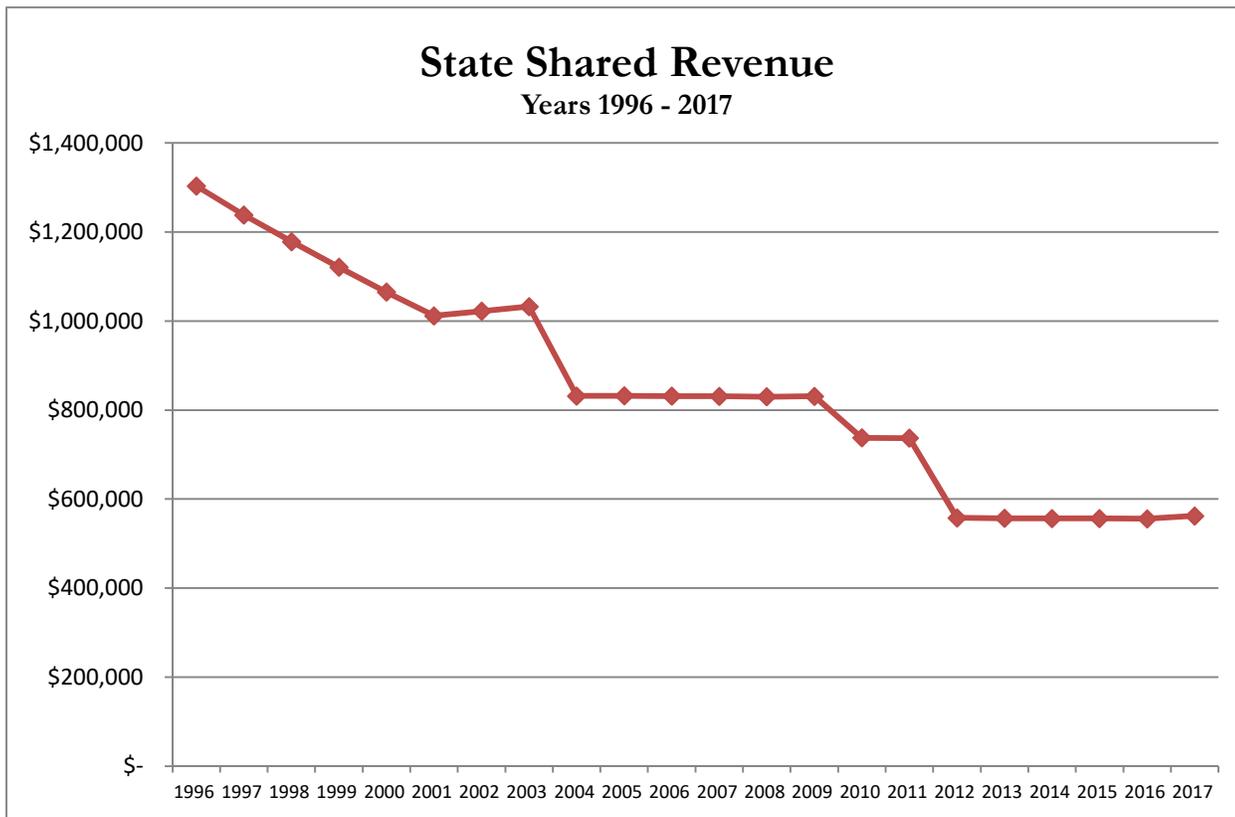
Based on the state's estimates, state shared revenue will increase by \$6,200, and other state taxes on exempt computers will increase \$13,500. Fire insurance shared tax is estimated to increase by \$4,000 and state municipal service aid is increasing by \$1,000 based on recent historical trends. The largest change in 2017 is the reclassification of transportation aids and connecting highway aids into the Capital Project Fund reducing Intergovernmental by \$656,600.

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.

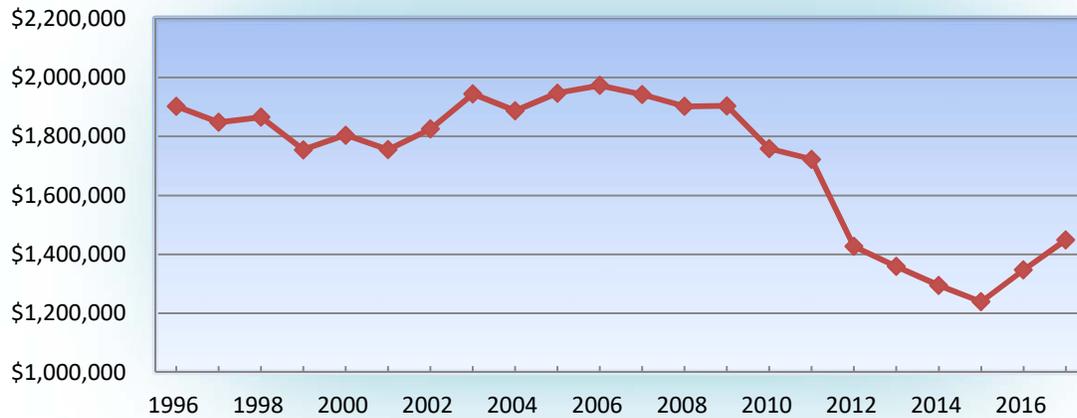
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2016 biennial budget.

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 2017 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1996 through 2017



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
2017	562,100	-	701,800	46,100	42,000	97,000	1,449,000

Note: Transportation aids and connecting highway aids were reclassified into Capital Projects in 2017.

LICENSES AND PERMITS

Historical Summary:

2013	2014	2015	2016	2017
Actual	Actual	Actual	Budget	Budget
\$514,523	\$475,372	\$495,711	\$489,700	\$502,700
% Increase/Decrease	-7.61%	4.28%	-1.21%	2.65%

Explanations and Assumptions of 2017 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:	2015 Actual	2016 Budget	2017 Budget
Building Permits & Inspection Fees	\$ 221,746	\$ 210,000	\$ 223,000
Zoning Permits	240	2,000	2,000
Liquor & Malt Beverage License	32,335	33,000	33,000
Operators Licenses	6,962	9,500	9,500
Cigarette Licenses	950	1,100	1,100
Cable TV franchise fee	212,666	214,000	214,000
Weights and Measures	6,051	6,000	6,000
Dog Licenses	7,719	7,500	7,500
Massage Licenses	-	-	-
Bicycle Licenses	70	100	100
Other Permits and Fees	6,972	6,500	6,500
Total Licenses and Permits	\$ 495,711	\$ 489,700	\$ 502,700

2017 Budget Analysis:

Increased building permits and inspection fees by \$13,000 based on historical trends and an increase in available lot for new home starts in 2017. All other accounts will either remain at the 2016 budget levels based on historical trends.

FINES AND FORFEITS

Historical Summary:

2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$187,943	\$211,356	\$214,822	\$235,700	\$214,500
% Increase/Decrease	12.46%	1.64%	9.72%	-8.99%

Explanations and Assumptions of 2017 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:	2015 Actual	2016 Budget	2017 Budget
Fines and court penalties	\$207,094	\$226,700	\$206,000
Parking violations	7,728	9,000	8,500
Total Fines and Forfeits	\$214,822	\$235,700	\$214,500

2017 Budget Analysis:

Decreased fines and court penalties by \$20,700 and parking violations by \$500 based on recent historical trends of citations written and collections.

CHARGES FOR SERVICE

Historical Summary:

2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$148,131	\$146,298	\$137,489	\$166,300	\$146,400
% Increase/Decrease	-1.24%	-6.02%	20.96%	-11.97%

Explanations and Assumptions of 2017 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:	2015 Actual	2016 Budget	2017 Budget
Administrative charges	\$15,265	\$15,000	\$15,000
Fire protection/false alarms	58,225	55,500	55,500
Sanitation - Garbage & recycling cans	5,385	4,500	4,500
Recreation programs	29,078	46,900	30,000
Summer recreation ticket program	8,556	13,000	10,000
Park rentals	17,393	24,000	24,000
Weed and snow control	1,938	4,000	4,000
Tree plantings	905	1,000	1,000
Dog pickup fees	161	400	400
Other public charges	583	2,000	2,000
Total Charges for Service	\$137,489	\$166,300	\$146,400

2017 Budget Analysis:

Decreased recreation program revenue by \$16,900 and summer ticket program by \$3,000 based on recent historical trends.

MISCELLANEOUS REVENUES

Historical Summary:

2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$469,056	\$448,952	\$463,472	\$471,700	\$461,100
% Increase/Decrease	-4.29%	3.23%	1.78%	-2.25%

Explanations and Assumptions of 2017 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.

For financial statement presentation, a portion of rent income is recorded as a fund transfer from the water utility as the utility collects the rent and remits to the village for cell tower use of a water tower which is on property owned by the village.

Line Item Detail:	2015 Actual	2016 Budget	2017 Budget
Interest on investments	\$41,008	\$60,000	\$42,000
Rent income	366,583	381,600	389,000
Sales of recycle material	4,634	3,000	3,000
Property and equipment sales	-	1,000	1,000
Insurance recoveries - police	-	500	500
Insurance recoveries - other	-	500	500
Donations - fire department	-	-	-
Donations and naming rights	50,400	25,000	25,000
Other income	847	100	100
Total Miscellaneous Revenues	\$463,472	\$471,700	\$461,100

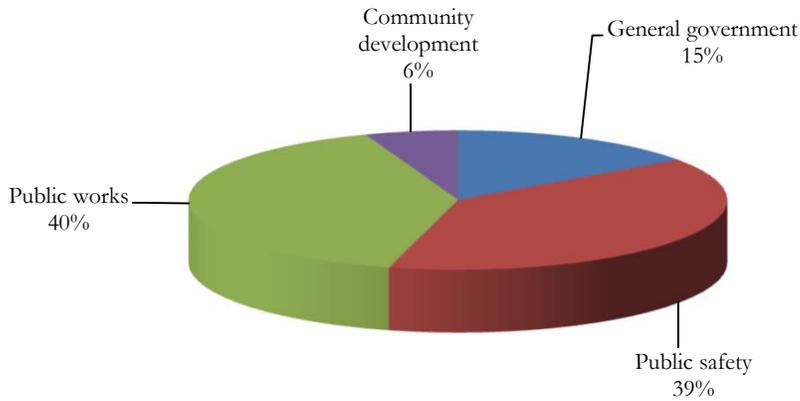
2017 Budget Analysis:

Decreased Interest on Investment by \$18,000 to better reflect recent historical trends. Rent income is expected to increase by \$7,400 based on existing contracts. All other items listed above are not expected to change in 2017.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2015 Actual	2016 Budget	2017 Budget	Percentage Change from 2016	2017 Percent of Total
General government	\$ 1,023,206	\$ 1,199,800	\$ 1,078,700	-10.09%	15.19%
Public safety	2,562,676	2,706,500	2,765,500	2.18%	38.94%
Public works	2,622,602	2,649,800	2,860,200	7.94%	40.27%
Community development	341,288	386,100	397,700	3.00%	5.60%
Totals	\$ 6,549,772	\$ 6,942,200	\$ 7,102,100	2.30%	100.00%

Budget Expenditures By Function
Budget Year 2017



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2015 Actual	2016 Budget	2017 Budget	Percentage Change from 2016	2017 Percent of Total
Village board	\$ 66,003	\$ 70,200	\$ 70,200	0.00%	6.51%
Municipal court	167,053	170,100	175,500	3.17%	16.27%
Administrator	212,867	253,400	207,800	-18.00%	19.26%
Elections	13,404	50,000	16,000	-68.00%	1.48%
Administrative services	238,529	247,900	286,000	15.37%	26.51%
Assessment of property	50,601	151,000	52,000	-65.56%	4.82%
Buildings and plant	71,739	72,900	73,900	1.37%	6.85%
Board of appeals	-	500	500	0.00%	0.05%
Property & liability insurance	185,714	178,800	191,800	7.27%	17.78%
Contingencies & uncollectible	17,296	5,000	5,000	0.00%	0.46%
Total General Government	\$ 1,023,206	\$ 1,199,800	\$ 1,078,700	-10.09%	100.00%

Public Safety

Description	2015 Actual	2016 Budget	2017 Budget	Percentage Change from 2016	2017 Percent of Total
Police	\$ 1,668,275	\$ 1,710,200	\$ 1,745,800	2.08%	63.13%
Fire department	699,093	802,800	821,800	2.37%	29.72%
Rescue services	170,875	166,300	158,900	-4.45%	5.75%
Health and human services	24,433	27,200	39,000	43.38%	1.41%
Total Public Safety	\$ 2,562,676	\$ 2,706,500	\$ 2,765,500	2.18%	100.00%

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

Public Works

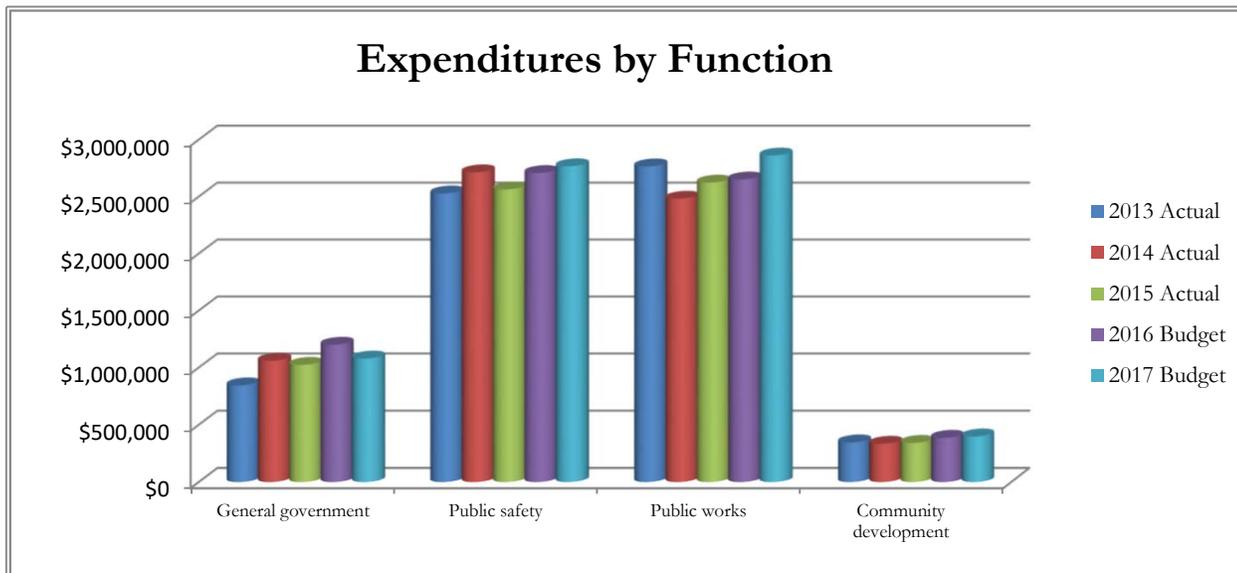
Description	2015 Actual	2016 Budget	2017 Budget	Percentage Change from 2016	2017 Percent of Total
Administration	\$81,064	\$80,300	\$96,100	19.68%	3.36%
Streets	859,485	861,700	979,800	13.71%	34.26%
Mechanic	152,452	148,700	160,300	7.80%	5.60%
Snow and ice removal	115,963	204,100	204,900	0.39%	7.16%
Street lighting	320,227	317,000	325,000	2.52%	11.36%
Building operations	63,051	72,300	72,300	0.00%	2.53%
Sanitation	489,153	522,100	536,400	2.74%	18.75%
Recycling	152,152	156,000	159,600	2.31%	5.58%
Park maintenance	389,055	287,600	325,800	13.28%	11.39%
Total Public Works	\$2,622,602	\$2,649,800	\$2,860,200	7.94%	100.00%

Community Development

Description	2015 Actual	2016 Budget	2017 Budget	Percentage Change from 2016	2017 Percent Of Total
Community development	\$ 107,266	\$ 123,600	\$ 144,400	16.83%	36.31%
Leisure services	135,585	158,500	143,800	-9.27%	36.16%
Code administration	98,437	104,000	109,500	5.29%	27.53%
Total Community Development	\$ 341,288	\$ 386,100	\$ 397,700	3.00%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2013 through the 2017 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 lowered public works spending in 2014. In 2015, general government paid \$100,000 for a market adjustment revaluation for all taxable property in the village resulting in higher spending.

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. In 2016, funding was added for a new full-time laborer and in 2017 funding was added to move a part-time clerical staff member to full-time status.

General Fund Expenditures by Line Item

Consolidated Line Items	2015 Actual	2016 Budget	2017 Budget	Percentage Change Percentage	2017 Percent of Total
Total Employee benefits	511,909	584,150	703,350	20.41%	9.90%
Total Salaries/wages	1,889,090	2,085,450	2,155,550	3.36%	30.35%
Subtotal salaries & benefits	\$2,400,999	\$2,669,600	\$2,858,900	7.09%	40.25%
Utilities & telephone	457,473	454,300	463,800	2.09%	6.53%
R&M, fuel	378,163	407,500	384,500	-5.64%	5.41%
Contracted services	2,444,850	2,578,800	2,557,900	-0.81%	36.02%
Workshops & conferences	18,165	26,100	26,100	0.00%	0.37%
Supplies, dues & other	456,387	427,100	414,100	-3.04%	5.83%
Garbage tonnage	190,725	195,000	200,000	2.56%	2.82%
Insurance & contingencies	203,010	183,800	196,800	7.07%	2.77%
Total Expenditures	\$6,549,772	\$6,942,200	\$7,102,100	2.30%	100.00%

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

2016	In May, one new board member was appointed after a member resignation.
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.

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted services	\$ -	\$ -	\$ -	0.00%
Conferences	227	2,000	2,000	2.85%
Dues	-	-	-	0.00%
Supplies	1,449	2,500	2,500	3.56%
Employee Benefits	4,571	4,700	4,700	6.70%
Salaries	59,756	61,000	61,000	86.89%
Totals	\$ 66,003	\$ 70,200	\$ 70,200	100.00%

PERSONNEL

2015 Positions Authorized	2016 Positions Authorized	2017 Positions Authorized
------------------------------	------------------------------	------------------------------

Village President	1	1	1
Village Trustees	8	8	8

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

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

2017 BUDGET HIGHLIGHTS

No changes are expected within this section of the budget for 2017.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$63,419	\$73,058	\$62,957	\$66,003	\$70,200	\$70,200
Percentage Change	15.20%	-13.83%	4.84%	6.36%	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

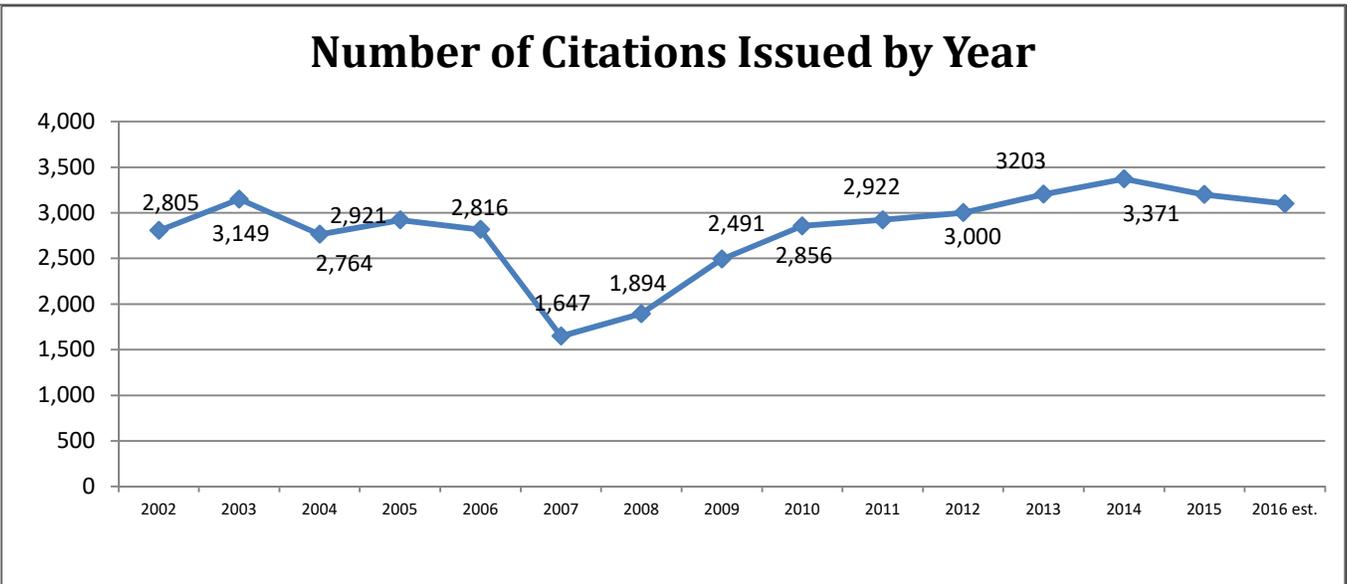
Continue excellent working relationship with Village staff and board and provide legal assistance and advice as directed.

ACCOMPLISHMENTS

2014-2016 Court is in session the first four Tuesday evenings of each month. The court meets an estimated 48 times each year.

PROGRAM MEASURES

	2014 Results	2015 Results	2016 Budget
Total Number of Citations Written (estimates) <i>(Approximately 1/3 of citations appear in court)</i>	3,371	2,713	2,500
Total Revenues from Fines & Forfeitures	\$214,822	\$235,700	\$214,500
Total Department Expenditures	\$167,053	\$170,100	\$175,500
Total Court Related Expenditures (excl. some attorney fees)	\$132,053	\$122,600	\$128,000
Total Population	18,166	18,703	19,295
Citations Per 1,000 of population	186	145	130
Cases Per 1,000 of population	62	48	43
Average Revenue Per Citation Issued	\$64	\$87	\$86



PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Attorneys Contracted	\$ 17,347	\$ 35,000	\$ 35,000	19.94%
Attorney-court related work	27,160	25,000	25,000	14.25%
Contracted services	14,060	13,000	13,000	7.41%
Telephone	368	400	400	0.23%
Workshops & Conferences	2,269	1,600	1,600	0.91%
Dues	840	800	800	0.46%
Supplies	1,780	1,800	1,800	1.03%
Employee Benefits	25,193	25,400	29,200	16.64%
Salaries and wages	78,036	67,100	68,700	39.15%
Totals	\$ 167,053	\$ 170,100	\$ 175,500	100.00%

PERSONNEL

2015 Positions Authorized	2016 Positions Authorized	2017 Positions Authorized
------------------------------	------------------------------	------------------------------

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

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

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

2017 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$5,400 to allow for a 1.5% wage increase and an estimated 15% increase in health insurance.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$175,826	\$158,161	\$186,712	\$167,053	\$170,100	\$175,500
Percentage Change	-10.05%	18.05%	-10.53%	1.82%	3.17%

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

2016	Increased attendance at third annual Independence Day Fireworks Show. Expanded staff team building exercises to all departments. Sold 20 lots of the new Village owned, Spring Green subdivision.
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 pavilion.
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.

PROGRAM MEASURES	2012	2013	2014	Wisc. Population 17,500-30,000 2013 Ranking
G.O. Bond rating	AA	AA	AA	
Tax rate	\$3.33	\$3.33	\$3.79	
Tax levy per capita	\$256.93	\$287.37	\$293.13	1st
Net basic spending per capita	\$255.78	\$258.58	\$269.08	1st
Net police spending per capita	\$82.34	\$81.92	\$86.97	1st
Debt per capita	\$183.19	\$588.21	\$541.62	1st
Percent of tax dollars	18.3%	18.3%	21.0%	

PROGRAM EXPENDITURES	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 32,883	\$ 26,500	\$ 50,000	24.06%
Telephone	2,252	1,800	1,800	0.87%
Repairs, maintenance & fuel	708	1,500	1,500	0.72%
Workshops	923	2,000	2,000	0.96%
Dues & subscriptions	3,795	1,000	5,000	2.41%
Supplies & other expenditures	12,502	5,000	5,000	2.41%
Salary/wage merit increases-all depts	-	60,000	-	0.00%
Benefits	38,401	41,000	40,000	19.25%
Salaries	121,403	114,600	102,500	49.33%
Totals	\$ 212,867	\$ 253,400	\$ 207,800	100.00%

PERSONNEL

2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
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Administrator	0.7	0.7	0.6
Asst. to Administrator/PIO	0.7	0.7	0.6

2017 Administrator Budget Analysis:

Decreased salaries and benefits by \$13,100 mainly as a result of allocating 10% of wages to other funds to better reflect actual time allocation of employees. Increased contracted services by \$23,500 to allow for funding of NEWWEYE media services in 2017. Eliminated the \$60,000 merit increase as funds were allocated to all departments.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$166,878	\$164,932	\$232,844	\$212,867	\$253,400	\$207,800
Percentage Change	-1.17%	41.18%	-8.58%	19.04%	-18.00%

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

2016	Held two spring elections and two fall elections reporting the results by 8:50pm. Continued training of chief inspectors. See chart below for more measures.
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

PROGRAM MEASURES

Quantitative Performance Measures	2014 Results	2015 Results	2016 Estimates
Total Elections	3	1	4
Total Votes for all Elections	12,410	2,301	21,074
Total Number of Absentee Ballots Processed	2,370	371	5,331
Total Number of Voters Registering	1,418	99	3,516
Total Registered Voters	10,811	10,918	12,717
Total Expenditures for Elections	\$ 13,404	\$ 50,000	\$ 50,000
Average Number of Voters per Election	4,137	2,301	5,269
Percentage of Average Voter Turnout per Election	38.26%	21.08%	41.43%
Average Cost per Election	\$ 4,468	\$ 50,000	\$ 12,500

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 637	\$ 4,000	\$ 2,000	12.50%
Supplies & wages	12,767	46,000	14,000	87.50%
	-	-	-	0.00%
	-	-	-	0.00%
Totals	\$ 13,404	\$ 50,000	\$ 16,000	100.00%

PERSONNEL There are approximately 90 appointed election workers but not all work each election.
 All election workers are part-time employees and work one to four days per year.

2017 BUDGET HIGHLIGHTS

There are two elections scheduled in 2017 compared with four in 2016 which included the US Presidential election.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$49,542	\$6,364	\$28,191	\$13,404	\$50,000	\$16,000
Percentage Change	-87.15%	342.98%	-52.45%	273.02%	-68.00%

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

2016 - 2014 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	2010	2011	2012	2013	2014	2015	2016 thru Sep
Total Net Property Taxes Levied	\$25,736,124	\$26,141,328	\$26,380,386	\$26,641,105	\$27,220,250	\$27,119,557	\$28,120,747
Total Taxes Collected During the Year	\$25,731,926	\$26,106,078	\$26,106,078	\$26,634,043	\$27,205,358	\$27,108,031	\$28,109,321
Personal Property Taxes, included in levy	\$765,363	\$709,691	\$710,831	\$725,263	\$764,750	\$822,668	\$732,204
Percentage Collected	99.98%	99.87%	98.96%	99.97%	99.95%	99.96%	99.96%
Number of Personal Property Accounts	566	548	549	533	553	531	548
Number of Personal Property Uncollected	39	51	30	28	24	24	23
Amount of the Uncollected Accounts	\$4,198	\$35,250	\$34,222	\$7,062	\$14,892	\$11,526	\$11,426
Percent of Uncollected Total Net Property Tax Levies	0.02%	0.13%	0.13%	0.03%	0.05%	0.04%	0.04%
Percent of Uncollected Personal Property Accounts	6.89%	9.31%	5.46%	5.25%	4.34%	4.52%	4.20%
Licenses Issued:							
Liquor	52	58	56	56	52	50	50
Operators	220	250	154	264	252	191	200
Dog & cat	1,086	982	1,012	1,039	998	1,099	1,100
Weights and measures	33	34	38	38	38	40	41
Peddlers permits	8	30	8	8	8	6	6
Number of checks, ACH & wires issued	2,982	2,756	4,616	5,422	3,452	4,557	2,712
Number of customers assisted at front counter:							
Water bill receipting	7,555	6,962	7,118	7,254	6,743	5,934	5,934
Penalties received	1,467	1,357	1,312	1,102	1,056	883	883
Recreation programs sign-up	951	638	571	602	424	371	371
Building permit issues	899	611	636	635	573	546	546
Park rentals	252	203	208	212	165	200	200
All others	3,370	2,564	3,069	3,105	2,243	1,848	1,848
Total	14,494	12,335	12,914	12,910	11,204	9,782	9,782
Average number per day	58	49	51	51	45	44	44

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Professional Services - audit	\$ 9,050	\$ 12,500	\$ 13,500	4.72%
Contracted Services	15,011	15,000	15,000	5.24%
Telephone	3,464	3,000	3,500	1.22%
Workshops and Conferences	1,227	1,500	1,500	0.52%
Public notices, dues & subscriptions	16,233	13,000	13,000	4.55%
Supplies and other expenses	37,921	34,000	34,000	11.89%
Employee Benefits	40,012	44,200	55,500	19.41%
Wages and salaries	115,611	124,700	150,000	52.45%
Totals	\$ 238,529	\$ 247,900	\$ 286,000	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
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Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Administrative Assistants (2)	1.20	1.20	1.20
Accountant asst. (P-T Intern in '15 & '16, F-T '17)	0.45	0.45	0.45

2017 Administrative Service Budget Analysis:

Increased salaries and benefits a total of \$36,600 comprised of a 1.5% wage increase and an estimated 15% increase in health insurance premiums and moving Intern to a full-time Accountant Assistant position. Increased professional services by \$1,000 based on existing contract and telephone by \$500 based on recent historical trends.

Department Total Expenditures by Year:

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
	\$246,174	\$227,288	\$215,564	\$238,529	\$247,900	\$286,000
Percentage Change		-7.67%	-5.16%	10.65%	3.93%	15.37%

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

2016	Board of Review (BOR) met on May 18, 2016 and adjourned to August 30, 2016. Held mandatory open book session on August 3, 2016. No appeals came before the BOR.
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.

PROGRAM MEASURES

	2014 Results	2015 Results	2016 Estimates
Total Assessable Parcels	6,659	6,659	6,659
Total Number of Parcels with new improvements	46	80	80
Total Parcels Revalued	415	510	510
Total Personal Property Accounts	553	584	584
Total Properties Valued by Assessor	968	1,094	1,094
Assessed to Equalized Percentage	103.00%	101.03%	102.03%

"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.

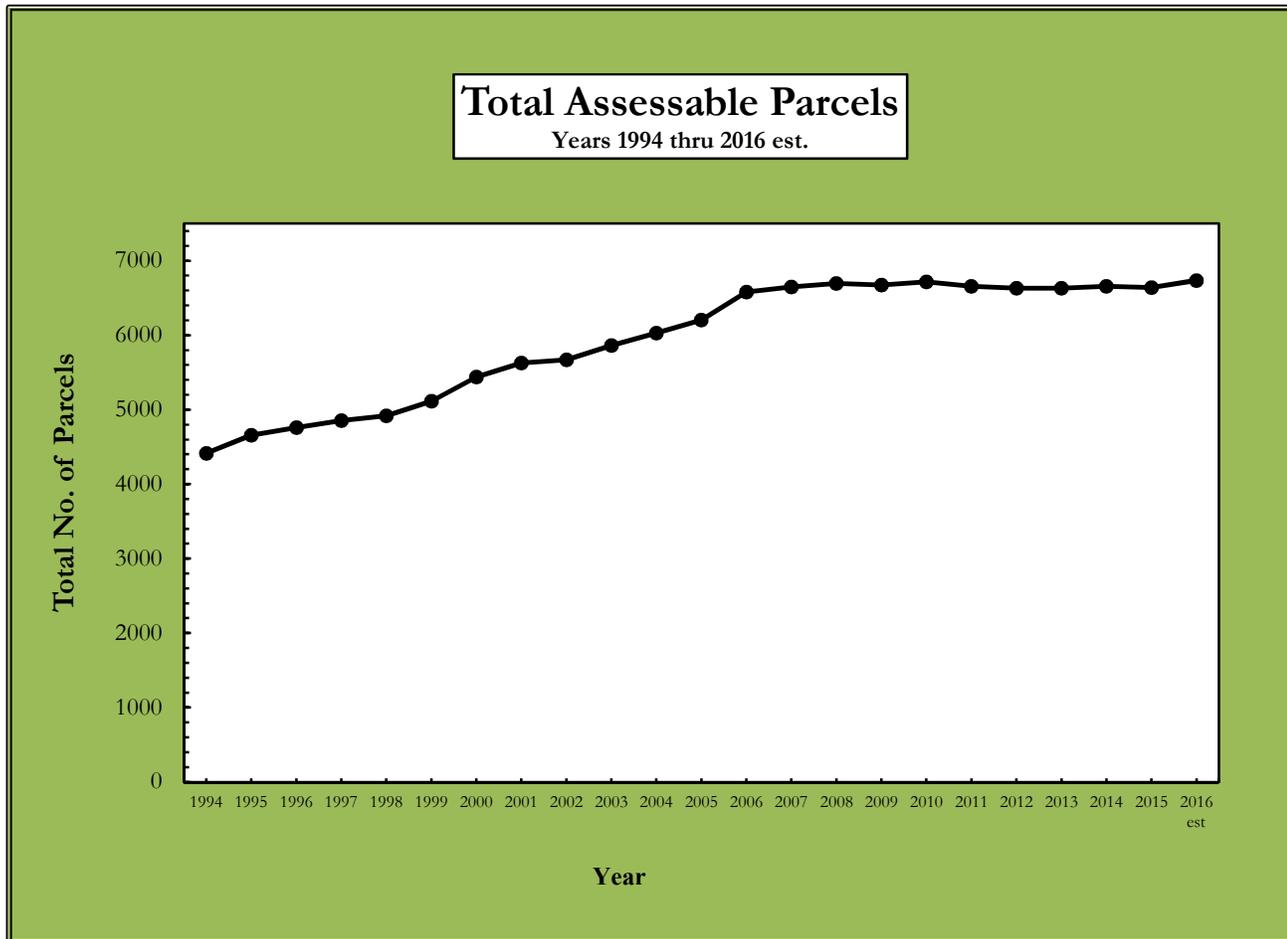
PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Professional Services	\$ 50,601	\$ 151,000	\$ 52,000	100.00%
Totals	\$ 50,601	\$ 151,000	\$ 52,000	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2017 BUDGET HIGHLIGHTS

Increased professional services by \$ 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:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$54,875	\$39,512	\$51,193	\$50,601	\$151,000	\$52,000
Percentage Change	-28.00%	29.56%	-1.16%	198.41%	-65.56%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

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

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

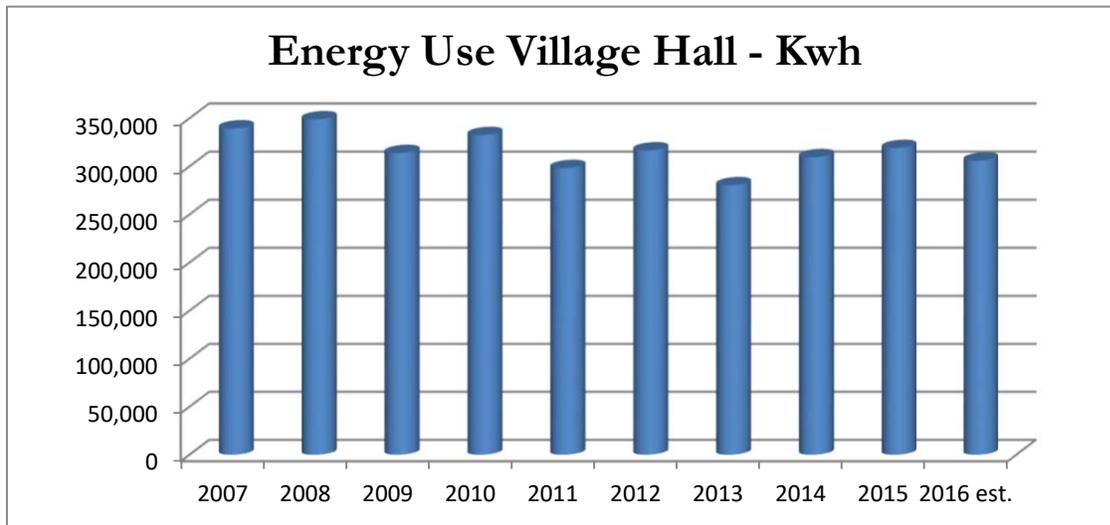
ACCOMPLISHMENTS

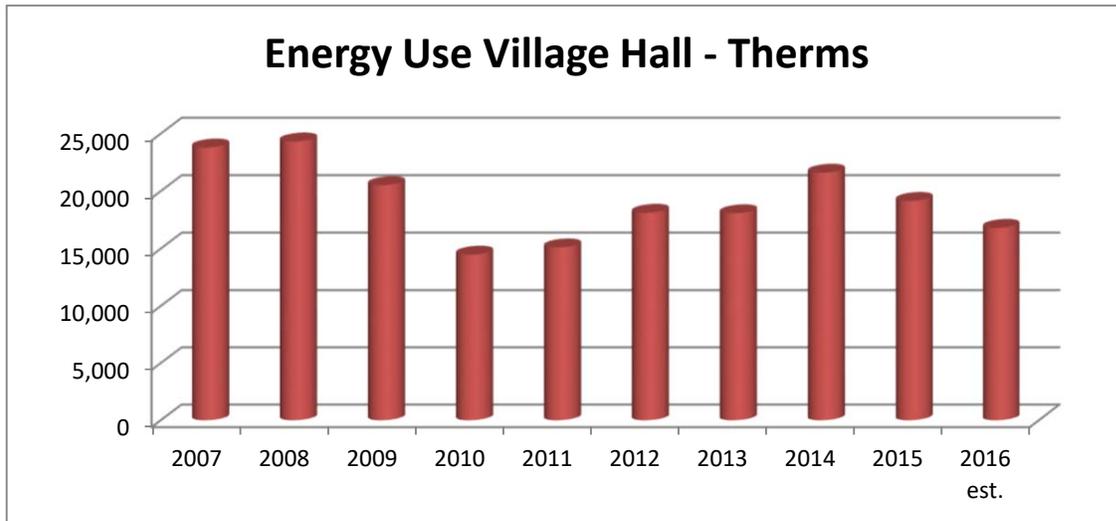
2016	Continued daily maintenance of the facility by fire department personnel. Contracted with local vendor to make upgrades to HVAC system.
2015	Replaced two control units in the newer section of the village hall lower level. Began utilizing fire department personnel for cleaning services.
2014	Replaced A/C air compressors.
2006-2015	See data on energy use at bottom of this page and on following page.

PROGRAM MEASURES

Years	Kilowatt Hours	Therms
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	309,600	21,601
2015	319,120	19,147
2016 est.	306,000	16,800

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





PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 10,973	\$ -	\$ 1,000	1.35%
Telephone	2,568	2,100	2,100	2.84%
Utilities	20,334	23,000	23,000	31.12%
Repairs and Maintenance	16,676	24,000	24,000	32.48%
Supplies	12,802	7,000	7,000	9.47%
Employee benefits	596	1,300	1,300	1.76%
Wages	7,790	15,500	15,500	20.97%
Totals	\$ 71,739	\$ 72,900	\$ 73,900	100.00%

Personnel: In 2015, contracted for this service. Since 2016, one part-time employee is in the department.

2017 BUDGET HIGHLIGHTS

No changes anticipated in this department for the 2017 budget.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$65,022	\$60,488	\$83,023	\$71,739	\$72,900	\$73,900
Percentage Change	-6.97%	37.26%	-13.59%	1.62%	1.37%

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	2014 Results	2015 Results	2016 Results thru 9/30/16
Number of Applications for Appeals/Variances	1	1	1
Number of Approvals	1	1	1
Number of Denials	0	0	0
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Employee Benefits	\$ -	\$ 50	\$ 50	10.00%
Wages	-	450	450	90.00%
Totals	\$ -	\$ 500	\$ 500	100.00%

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

2017 BUDGET HIGHLIGHTS

Did not change the budget from 2017.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$388	\$0	\$129	\$0	\$500	\$500
Percentage Change	-100.00%		-100.00%		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
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	12	\$317,800	3	\$1,300	1 - \$25,000
2016 Estimate	13	\$42,000	4	\$5,000	3 - \$30,800

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Insurance Deductible	\$ -	\$ 3,000	\$ 3,000	1.56%
Property Insurance	53,401	45,000	50,000	26.07%
General Liability & Umbrella	29,000	29,000	29,000	15.12%
Crime insurance	-	300	300	0.16%
Worker's Compensation	82,163	80,000	88,000	45.88%
Vehicles	21,000	21,000	21,000	10.95%
Bonds for Public Officials	150	500	500	0.26%
Totals	\$ 185,714	\$ 178,800	\$ 191,800	100.00%

2017 BUDGET HIGHLIGHTS

The village has experienced a high insurance claims in the past five years that are driving up insurance premiums. The 2017 premiums are increasing due to loss history and workers compensation experience mod is at 1.45 compared to a mod of 1.11 in 2016. Estimated total increase in budget is \$13,000 based on insurance agent estimates.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$84,521	\$113,234	\$191,493	\$185,714	\$178,800	\$191,800
Percentage Change	33.97%	69.11%	-3.02%	-3.72%	7.27%

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

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	13,019	5,000	5,000	100.00%
Uncollectible Accounts	4,277	-	-	0.00%
Totals	\$ 17,296	\$ 5,000	\$ 5,000	100.00%

2017 BUDGET HIGHLIGHTS

No changes are being made to the 2017 budget document.

Department Total Expenditures by Year:

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
	\$2,683	\$630	\$6,731	\$17,296	\$5,000	\$5,000
Percentage Change		-76.52%	968.41%	156.96%	-71.09%	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	2014 Results	2015 Estimates	2016 Budget
Number of Responses to Animal Control Calls:			
Administrative/daytime hours	510	510	900
Evening or Night Calls	15	15	25
Animal Control Costs	\$ 24,433	\$ 27,200	\$ 39,000
Dog Licenses and Pickup Fee Revenue	\$ 7,880	\$ 7,900	\$ 7,900
Net Cost of Department	\$ 16,553	\$ 19,300	\$ 31,100

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Telephone	\$ 659	\$ 600	\$ 600	1.54%
Supplies	8,464	9,700	9,700	24.87%
Employee Benefits	1,931	2,900	5,900	15.13%
Wages	13,379	14,000	22,800	58.46%
Totals	\$ 24,433	\$ 27,200	\$ 39,000	100.00%

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

2017 BUDGET HIGHLIGHTS

Increased wages and benefits by \$11,800 to allow for animal control officer to become full-time with one-half of wages and benefits reported above and the other one-half in Community Development as code enforcement. The remaining accounts are not expected to change in 2017.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$22,031	\$18,937	\$24,633	\$24,433	\$27,200	\$39,000
Percentage Change	-14.04%	30.08%	-0.81%	11.32%	43.38%

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
2016 thru 9/20	7,808	1,680	1,170	201	3,051
2015	12,088	2,713	1,558	291	4,562
2014	11,590	3,371	1,695	102	5,168
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

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 1,566,087	\$ 1,595,400	\$ 1,636,000	93.71%
Telephone	3,132	3,800	3,800	0.22%
Utilities	6,520	7,000	7,000	0.40%
Repairs, Maintenance and Fuel	58,571	68,000	63,000	3.61%
Supplies	5,705	6,000	6,000	0.34%
Employee Benefits	1,576	3,500	3,500	0.20%
Wages (Crossing Guards)	26,684	26,500	26,500	1.52%
Totals	\$ 1,668,275	\$ 1,710,200	\$ 1,745,800	100.00%

Police Department - Continued

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

PERSONNEL
Part-time crossing guards

2015	2016	2017
8	6	6

2017 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will increase by \$40,600 based on an existing contract covering the years of 2016-2018. Decreased repairs, maintenance and fuel by \$5,000 based on historical trends of lower gas prices.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$1,495,845	\$1,503,081	\$1,626,591	\$1,668,275	\$1,710,200	\$1,745,800
Percentage Change	0.48%	8.22%	2.56%	2.51%	2.08%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION Dedicated to consistently provide superior emergency, safety and educational services to the community.

GOALS

- Respond to all requests for service in a safe, timely and professional manner.
- Provide firefighters with state-of-the-art training to protect people and property from damage.
- Maintain village buildings, vehicles and equipment to the best of our ability.
- Conduct "Fire and Life Safety Inspections" twice each year for commercial, industrial and multi-family residential properties.
- Work to maintain and improve our Insurance Services Office (ISO) rating of 3.

ACCOMPLISHMENTS

2016	Received a FEMA grant for \$150,000 to purchase 24 new self-contained breathing apparatus units. Received a grant from WPS that provided materials and funding installing carbon monoxide detectors. Participated in the "CPR Challenge" day in an attempt to train 1,000 people in the county on CPR.
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 Measures	2009	2010	2011	2012	2013	2014	2015	2016 estimate
Total Inspections	2,200	2,372	2,452	2,493	2,493	2,500	2,376	2,400
Total Emergency Calls	78	99	104	156	207	340	503	340
Total Population	16,110	17,399	17,728	18,166	18,348	18,703	18,901	19,295
Total Number of Occupancies Inspected	1,100	1,186	1,150	1,165	1,165	1,169	1,188	1,200
Per capita spending	\$22.83	\$28.19	\$27.53	\$27.78	\$28.40	\$33.26	\$34.26	\$38.94
Total Cost of Emergency Calls	\$367,841	\$490,427	\$ 488,140	\$ 504,641	\$ 521,084	\$ 622,129	\$ 647,642	\$ 751,300
Total Emergency Calls Per 1000 Population	4.8	5.7	5.9	8.6	11.3	18.2	26.6	17.6
Total Cost Per Emergency Call	\$4,716	\$4,954	\$4,694	\$3,235	\$2,517	\$1,830	\$1,288	\$2,210

Response Time Results		
Years	Total Calls	Response Time
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	740	6:12 minutes
2016	571 thru 9/20/16	4:41 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

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Telephone	\$ 5,509	\$ 5,000	\$ 6,000	0.73%
Utilities	18,777	20,000	20,000	2.43%
Public Fire Protection	51,451	51,500	51,500	6.27%
Repairs, Maintenance and Fuel	45,819	44,000	44,000	5.35%
Workshops and Conferences	7,730	10,000	10,000	1.22%
Supplies	39,376	38,000	38,000	4.62%
Employee Benefits	82,944	102,300	119,000	14.48%
Salary and Wages	447,487	532,000	533,300	64.89%
Totals	\$ 699,093	\$ 802,800	\$ 821,800	0.00%

PERSONNEL

	2015	2016	2017
Fire chief (FT)	1	1	1
Fire captain (FT)	1	1	1
Fire captain/code enforc. (FT)	0	1	1
Fire lieutenant (FT)	0	1	1
Paid on call, inspectors (PT)	42	42	42

2017 Fire Dept. Budget Analysis:

Increased salaries and benefits by \$18,000 primarily as a result of increasing health insurance costs by an estimated 15%. No other changes are being proposed for 2016.

Fire Station #2 - Performance Measurers: Building Facility

Years	Kilowats	Therms
2014	10,933	3,077
2015	19,241	2,242
2016 est.	11,967	2,200

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$901,641	\$831,084	\$889,037	\$699,093	\$802,800	\$821,800
Percentage Change	-7.83%	6.97%	-21.37%	14.83%	2.37%

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
2016 thru 9/20/16	702, 523	5.20 minutes
2015	1001, 744	5.40 minutes
2014	996, 731	57% under 5 minutes
2013	897, 669	4.80 minutes
2012	879, 635	4.90 minutes
2011	833, 675	4.60 minutes
2010	724, n/a	4.60 minutes
2009	602, n/a	4.60 minutes
2008	595, n/a	4.30 minutes
2007	664, n/a	4.40 minutes

n/a = not available

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 165,358	\$ 160,300	\$ 152,900	96.39%
Utilities	5,517	6,000	6,000	3.61%
Totals	\$ 170,875	\$ 166,300	\$ 158,900	100.00%

PERSONNEL

Contract with County Rescue

2017 Rescue Budget Analysis:

Decreased contracted services by \$3,900 in accordance with the existing contract with County Rescue. No change was made to the utilities budget as the amount seems sufficient to cover the cost in 2017.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$176,727	\$174,077	\$172,649	\$170,875	\$166,300	\$158,900
Percentage Change	-1.50%	-0.82%	-1.03%	-2.68%	-4.45%

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

2016	Hired one, new full-time laborer. Continued daily scheduling of workers and training of staff.
2015	Scheduled highway safety training for laborers. Installed new security system and fuel pump. Perform maintenance on holiday decorations and purchased new lights.
2014	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.

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 6,874	\$ 6,000	\$ 6,000	6.24%
Telephone	949	1,200	1,200	1.25%
Workshops and conferences	1,660	1,000	1,000	1.04%
Dues & subscriptions	744	800	800	0.83%
Supplies	5,843	7,600	7,600	7.91%
Contra payroll	-	-	-	
Employee Benefits	10,770	11,200	17,500	18.21%
Salaries and wages	54,224	52,500	62,000	64.52%
Totals	\$ 81,064	\$ 80,300	\$ 96,100	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Public Works Director	.4	.4	.4
Administrative assistants (2 in '17)	0.2	0.2	0.4
Part-time staff	0.2	0.2	0

2017 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$15,800 to allow for a 1.5% increase in wages and 15% estimated increase in health insurance premiums and to make the part-time position a full-time position for office.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$62,148	\$72,768	\$66,745	\$81,064	\$80,300	\$96,100
Percentage Change	17.09%	-8.28%	21.45%	-0.94%	19.68%

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

2016	Staff demolished the old North Star Hotel and made property ready for sale. Installed wayfinding signage.
2015	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.

Quantitative Performance Measures	2013	2014	2015	2016
No. Street Lights in the Village	1194	1163	1143	1142
No. Traffic Signals	10	8	6	6
No. of Roundabouts	14	22	28	30

PROGRAM EXPENDITURES

Street Department:

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 27,743	\$ 30,000	\$ 30,000	3.06%
Telephone	2,158	1,400	1,400	0.14%
Utilities	9,895	-	-	
Repairs, Maintenance and Fuel	119,960	135,000	125,000	12.76%
Workshops and Conferences	2,004	1,800	1,800	0.18%
Dues and subscriptions	410	500	500	0.05%
Supplies	105,857	60,000	60,000	6.12%
Contra payroll	(4,849)	-	-	0.00%
Employee Benefits	158,725	172,000	237,500	24.24%
Salaries and wages	437,582	461,000	523,600	53.44%
Totals	\$ 859,485	\$ 861,700	\$ 979,800	100.00%

Street Lighting:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$312,871	\$307,046	\$306,120	\$320,227	\$317,000	\$325,000
Percentage Change	-1.86%	-0.30%	4.61%	-1.01%	2.52%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Working Foreman	0.65	0.65	0.65
Park Superintendent/Forester	1.00	1.00	1.00
Laborer	4.80	5.80	6.60
GIS Coordinator	0.35	0.35	0.35
Total Full-time positions	6.80	7.80	8.60
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

2017 BUDGET HIGHLIGHTS

Street Operations:

Increased employee benefits and wages by \$73,900 to allow for a better allocation of laborers, 1.5% increase in wages, 15% estimated increase in benefits and adding funding for half of one full-time position to public works. Decreased repairs/fuel by \$10,000 based on historical trends with lower fuel prices.

Street Lights:

Increased budget by \$8,000 for an estimated cost of living increase from WPS.

Street Dept. Summary (excludes lighting)

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$746,243	\$825,909	\$789,701	\$859,485	\$861,700	\$979,800
Percentage Change	10.68%	-4.38%	8.84%	0.26%	13.71%

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

2016	Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis.
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.

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Repairs and maintenance	\$ 2,423	\$ 1,000	\$ 1,000	0.62%
Workshops and conferences	-	300	300	0.19%
Supplies	10,606	11,000	11,000	6.86%
Employee Benefits	40,518	41,400	48,000	29.94%
Wages	98,905	95,000	100,000	62.38%
Totals	\$ 152,452	\$ 148,700	\$ 160,300	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Mechanic 1	1.6	1.6	1.6

2017 BUDGET HIGHLIGHTS

Increased wages and benefits by \$11,600 to allow for 1.5% increase in wages and cover an estimated increase of 15% on health insurance premiums.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$121,250	\$145,883	\$137,164	\$152,452	\$148,700	\$160,300
Percentage Change	20.32%	-5.98%	11.15%	-2.46%	7.80%

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

2016	Continued new practice of applying wet mix before storms. Cleared snows from events within 24 hours.
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

	2013	2014	2015	2016 estimates
Number of Street Miles	106	106	107	108
Tons of salt purchased	1,399	1,104	505	1,041
Number of Snow Events	15	20	30	15
Average Cost Per Mile of Street Per Event	\$125.30	\$93.97	\$36.13	\$125.99
Average Cost Per Snow Fall	\$13,929.20	\$9,961.00	\$3,865.43	\$13,606.67

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Repairs, Maintenance and Fuel	\$ 31,185	\$ 48,000	\$ 40,000	19.52%
Supplies	49,551	75,000	75,000	36.60%
Employee Benefits	8,739	24,100	30,300	14.79%
Wages	26,488	57,000	59,600	29.09%
Totals	\$ 115,963	\$ 204,100	\$ 204,900	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Laborer	1.25	1	1

2017 BUDGET HIGHLIGHTS

Increased wages and benefits by \$8,800 to allow for a 1.5% increase in wages and an estimated 15% increase in health insurance. Decreased repairs, maintenance and fuel by \$8,000 based on historical trends.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$117,586	\$208,938	\$199,220	\$115,963	\$204,100	\$204,900
Percentage Change	77.69%	-4.65%	-41.79%	76.00%	0.39%

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

2016	Continued performing cleaning services utilizing fire department staff.
2015	Began performing cleaning services utilizing fire department staff.
2014	Continued daily maintenance through contracted services before switching service mid-year to a part-time employee.

	2014	2015	2016 est.
Kilowats Used	131,920	123,360	116,880
Therms Used	18,574	13,388	10,744

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$12,346	\$0	\$0	0.00%
Telephone	5,509	5,500	5,500	7.61%
Utilities	22,027	30,000	30,000	41.49%
Repairs and Maintenance	15,467	16,000	16,000	22.13%
Supplies	4,616	6,200	6,200	8.58%
Employee Benefits	219	1,100	1,100	1.52%
Wages	2,867	13,500	13,500	18.67%
Totals	\$63,051	\$72,300	\$72,300	100.00%

PERSONNEL In 2015, contracted for this service. Since 2016, one part-time employee.

2017 BUDGET HIGHLIGHTS

No changes were made to the 2017 budget amounts.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$66,302	\$64,345	\$72,950	\$63,051	\$72,300	\$72,300
Percentage Change	-2.95%	13.37%	-13.57%	14.67%	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 evidence by the chart below.

Year	Tipping Fees/ton	Tons to Landfill	Tons of Recycling	Total Waste	Percentage of Recycling	Annual Recycling Lbs. Per Person
1997	N/A	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	\$ 41.25	4,458	1,517	5,975	25.39%	161
2016 est.	\$ 41.25	4,150	1,540	5,690	27.07%	162
Totals		37,586	13,193	50,777	25.98%	

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

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted services-curb side pickup	\$ 250,277	\$ 270,600	\$ 277,400	51.72%
Repairs, maintenance & fuel	9,108	11,000	11,000	2.05%
Tonnage of waste-tipping fees	190,725	195,000	200,000	37.29%
Supplies	6,614	12,000	12,000	2.24%
Employee Benefits	9,210	9,700	12,100	2.26%
Wages	23,219	23,800	23,900	4.46%
Totals	\$ 489,153	\$ 522,100	\$ 536,400	100.00%

PERSONNEL

2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
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Garbage Laborer	0.4	0.4	0.4
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2017 Sanitation Budget Analysis:

Increased contracted services by \$6,800 based on existing contract. Increased wages and benefits by \$2,500 to allow for 1.5% wage increase and 15% estimated health insurance increase. Increased tonnage by \$5,000 based on estimated growth in waste from new residential units of 121 tons with a rate for tipping fees of \$41.25.

Department Total Expenditures by Year:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$490,045	\$520,552	\$483,955	\$489,153	\$522,100	\$536,400
Percentage Change	6.23%	-7.03%	1.07%	6.74%	2.74%

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

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 151,376	\$ 153,500	\$ 157,100	98.43%
Supplies & other services	776	2,500	2,500	1.57%
Employee Benefits	-	-	-	0.00%
Wages	-	-	-	0.00%
Totals	\$ 152,152	\$ 156,000	\$ 159,600	100.00%

PERSONNEL

2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
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Laborer	0	0	0
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2017 BUDGET HIGHLIGHTS

Increased contracted services by \$3,600 based on the existing contract for recycling services from Harter's Fox Valley Disposal, LLC and adding 60 units in 2017.

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$290,326	\$278,261	\$153,930	\$152,152	\$156,000	\$159,600
Percentage Change	-4.16%	-44.68%	-1.16%	2.53%	2.31%

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

2016	Continued maintenance of fields and park facilities to allow use. Opened new hockey rink for use at Pinewood Park during winter and summer months. Added garbage and recycling receptacles at parks. Performed disc golf course relocation of baskets.
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 system.

Parks & Forestry Performance Measures

Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Forestry hours by laborers
2016 est.	28	10	210	9,686	1,232
2015	25	10	226	9,476	1,500
2014	25	9	96	9,250	1,400
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	" "

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 23,134	\$ 10,000	\$ 24,000	7.37%
Utilities	23,557	20,000	20,000	6.14%
Repairs, maintenance and fuel	76,931	57,000	57,000	17.50%
Workshops and conferences	955	1,500	1,500	0.46%
Supplies and other expenses	83,245	50,000	65,000	19.95%
Employee benefits	39,895	32,700	38,900	11.94%
Salaries and wages	141,338	116,400	119,400	36.65%
Totals	\$ 389,055	\$ 287,600	\$ 325,800	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Park Laborer	2	1	1
Total positions	2	1	1

Park Maintenance 2 2 2
(10 P-T in '15, 15 P-T in '16 and '17)

2017 BUDGET HIGHLIGHTS

Increased wages and benefits by \$9,200 based on historical trends. Increased supplies by \$15,000 and contracted services by \$14,000 based on historical trends.

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$291,944	\$341,041	\$271,609	\$389,055	\$287,600	\$325,800
Percentage Change	16.82%	-20.36%	43.24%	-26.08%	13.28%

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

2016	Completed the third year of the 3-year Gus Macker 3-on-3 basketball tournament contract. Accepted offers on all the remaining lots in Spring Green Subdivision.
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.

Activity and Accomplishments For Community Development	2010	2011	2012	2013	2014	2015	2016
No. lots created by land division	28	13	44	48	42	45	151
No. Rezoning Issues	8	4	4	3	3	4	11
No. Conditional Use Permit Applications	22	4	6	6	2	10	7
No. Comprehensive Plan Amendments	-	-	-	-	-	-	-
No. Road vacations	-	-	1	1	1	2	1
No. Area Development Plans Reviewed	3	2	1	-	-	-	-
Other issues	-	-	6	9	6	4	-
Administrative Appeals	1	1	-	-	-	-	-
Planned Developments	7	8	-	-	9	13	10
Ordinance Amendments	9	7	5	2	6	2	3
Site Plan Reviews	11	23	19	22	24	19	18

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 6,312	\$ 10,000	\$ 10,000	8.09%
Telephone	1,106	1,500	1,500	1.21%
Workshops and conferences	-	1,400	1,400	1.13%
Dues & subscriptions	360	500	500	0.40%
Supplies	756	1,000	1,000	0.81%
Contra payroll	-	-	-	
Employee Benefits	12,491	13,500	19,000	10.92%
Salaries	86,241	95,700	111,000	77.43%
Totals	\$ 107,266	\$ 123,600	\$ 144,400	0.00%

PERSONNEL

	2015 Positions Authorized	2016 Positions Authorized	2017 Positions Authorized
--	------------------------------	------------------------------	------------------------------

Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7.0	7.0	7.0
Code Enforcement	0	0	0.5
Intern	0.25	0.25	0

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

2017 Community Development Budget Analysis:

Increased salaries and benefits by \$20,800 to allow for 1.5% salary increase and an estimated 15% increase in health insurance and adding one part-time position for code enforcement position. The part-time person will be the village's animal control officer making that person full-time.

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
	\$98,527	\$107,205	\$96,602	\$107,266	\$123,600	\$144,400
Percentage Change		8.81%	-9.89%	11.04%	15.23%	16.83%

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

2016	Coordinated accommodations to host AARP tax prep services for seniors at village hall. Added pickleball program at Pinewood Park for summer and fall.							
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.							
Quantitative Performance Measures	2009	2010	2011	2012	2013	2014	2015	2016
Program Participation:								
Men's Basketball League (a)	72	96	104	-	-	-	-	-
Ballroom Dance (a)	58	58	35	18	28	128	43	29
Camps (y) (discontinued '11)	96	-	-	-	-	-	-	-
Dance/poms for youth (y)	43	38	57	33	-	-	-	-
Fitness - adult	86	125	140	241	203	173	144	98
Hershey track (y) (discontinued)	21	17	-	-	-	-	-	-
Kickball League - coed (a)	156	72	68	48	48	-	-	-
Playground programs (y)	82	61	61	67	64	64	65	66
Miscellaneous programs (y)	56	11	17	29	26	23	24	17
Rhythm & Me - preschool (y)	75	70	47	23	26	22	21	15
Senior services	843	871	967	1,418	1,188	1,344	1,240	1,326
Slow pitch Coed Softball (a)	408	416	319	304	252	267	286	272
Special Events - Family(approx.)	1,300	1,600	925	400	400	500	400	400
Special Events - Youth	250	284	232	187	117	96	84	88
Tae Kwon Do (a)	99	62	90	203	183	165	147	143
T-Ball (y)	75	74	50	36	34	25	34	18
Tennis (y)	38	18	18	15	17	11	13	21
Trips (a)	359	101	57	50	45	63	49	45
Totals	4,117	3,974	3,187	3,072	2,631	2,881	2,550	2,538
Total less Family special	2,817	2,374	2,262	2,672	2,231	2,381	2,150	2,138
Percentage Program								
Adult (See (a) above)	43.9%	39.2%	35.9%	32.3%	34.0%	33.4%	31.1%	27.5%
Youth (See (y) above)	26.1%	24.1%	21.3%	14.6%	12.7%	10.1%	11.2%	10.5%
Senior	29.9%	36.7%	42.7%	53.1%	53.2%	56.4%	57.7%	62.0%

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Subcontract	\$5,795	\$9,500	\$6,500	5.99%
Telephone	1,105	2,500	2,500	1.58%
Workshops & conferences	955	1,200	1,200	0.76%
Dues	263	800	800	0.50%
Supplies	31,790	29,800	29,800	18.80%
Employee Benefits	10,678	26,700	12,000	16.85%
Salaries and wages	84,999	88,000	91,000	55.52%
Totals	\$135,585	\$158,500	\$143,800	100.00%

PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
--	------------------------------------	------------------------------------	------------------------------------

Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.375	0.5	0.5
Seasonal Positions <i>(50 part-time each year)</i>	1.0	1.0	1.0

2017 Leisure Services Budget Analysis:

Decreased contracted services by \$3,000 based on recent historical trends. Decreased benefits \$14,700 based on fact the supervisor opted out of health insurance. Increased salaries and wages by \$3,000 to allow for 1.5% cost of living increase.

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
\$128,637	\$131,459	\$137,087	\$135,585	\$158,500	\$143,800
Percent Change	2.19%	4.28%	-1.10%	16.90%	-9.27%

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

- 2016 Issued 744 permits through October 31, 2016 with an estimated total value of \$28 million.
- 2015 Issued 921 permits with an estimated total value of \$40.6 million.
- 2014 Issued 915 permits with an estimated total value of \$30.8 million.

Performance Measures	2009	2010	2011	2012	2013	2014	2015	2016 estimate
Total Expenditures	\$ 288,562	\$ 191,123	\$ 198,773	\$ 133,701	\$ 106,909	\$ 100,131	\$ 98,437	\$ 104,000
Number of full-time employees	2.5	2.0	2.0	1.5	1.5	1.5	1.5	1.5
Code enforcement exp. per capita	\$ 143.71	\$ 95.13	\$ 98.89	\$ 66.48	\$ 53.14	\$ 49.74	\$ 48.88	\$ 51.59
Revenue - building permits	\$ 101,592	\$ 101,592	\$ 128,689	\$ 179,980	\$ 241,938	\$ 221,746	\$ 221,746	\$ 210,000
Revenue - zoning & other permits	\$ 10,525	\$ 10,525	\$ 7,635	\$ 7,645	\$ 5,305	\$ 7,212	\$ 7,212	\$ 8,500
New Dwelling Units:								
Single Family	48	80	42	48	46	75	70	60
Two Family	-	-	-	2	2	-	2	-
Multi-Family	-	161	160	24	96	30	8	16
No. of building permits issued	872	1,126	837	879	859	918	921	850
Average cost of building permit	\$ 116.50	\$ 90.22	\$ 153.75	\$ 204.76	\$ 281.65	\$ 241.55	\$ 240.77	\$ 247.06
Plan Commission zoning issues	72	56	49	37	37	35	35	55

PROGRAM EXPENDITURES

	2015 Actual	2016 Budget	2017 Budget	2017 Percentage
Contracted Services	\$ 375	\$ -	\$ -	0.00%
Telephone	1,840	2,500	2,500	2.28%
Repairs and fuel for vehicles	1,315	2,000	2,000	1.83%
Workshops & conferences	215	1,800	1,800	1.64%
Dues & subscriptions	-	100	100	0.09%
Supplies	1,322	4,500	4,500	4.11%
Employee Benefits	25,440	26,400	27,800	25.39%
Salaries	67,930	66,700	70,800	64.66%
Totals	\$ 98,437	\$ 104,000	\$ 109,500	100.00%

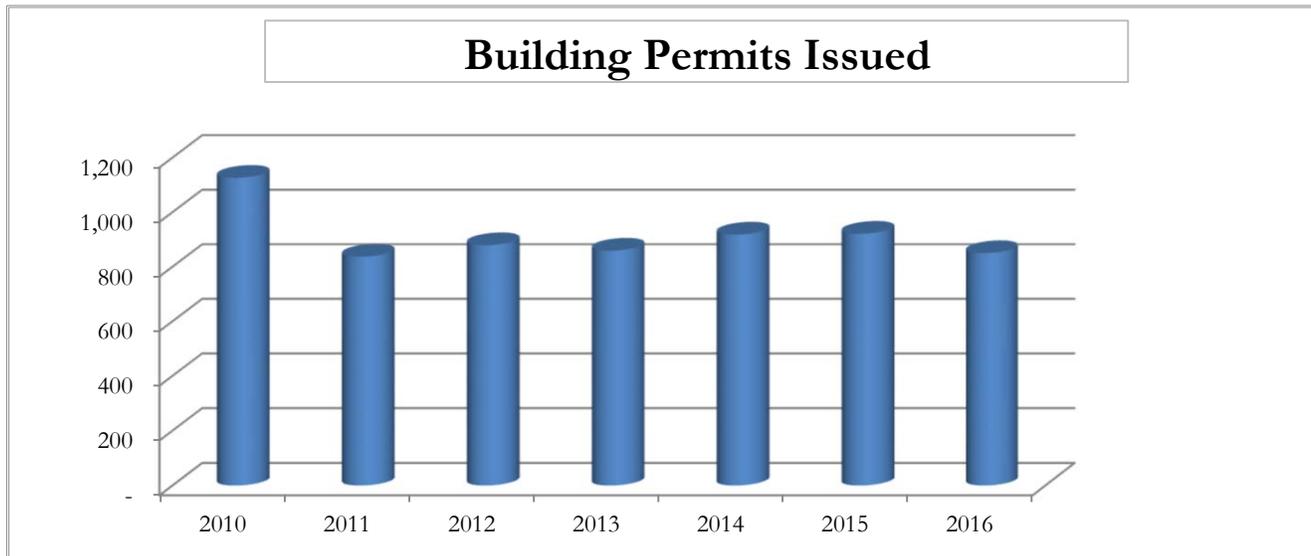
PERSONNEL

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
--	------------------------------------	------------------------------------	------------------------------------

Building Inspector /
Code Enforcement Officer 1 1 1
Code Enforcement Officer (position is included into Fire Dept budget)

2017 Code Administration Budget Analysis:

Increased salaries and benefits by \$5,500 to allow for a 1.5% increase in salaries and a estimated 15% increase in health insurance costs.



	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
	\$133,702	\$106,909	\$100,131	\$98,437	\$104,000	\$109,500
Percent Change		-20.04%	-6.34%	-1.69%	5.65%	5.29%

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

	2015 Actual	2016 Estimated Actual	2017 Budget
Revenues			
Taxes	\$ 836,571	\$ -	\$ -
Shared Taxes State	77,575	-	-
Charges for service	5,035	2,996	10,000
Miscellaneous:			
Investment income	2,700	1,300	500
Sales of property	-	-	-
Other revenue	213,347	118,255	115,000
Total Revenue	1,135,228	122,551	125,500
Expenditures			
General government-administration	42,211	34,846	38,000
General government-loans made	225,000	-	380,000
Capital outlay	-	-	-
Total Expenditures	267,211	34,846	418,000
Excess of Revenues Over (Under) Expenditures	868,017	87,705	(292,500)
Other Financing Uses			
Operating transfers in	7,556	-	-
Operating transfers out	(934,924)	-	-
	(927,368)	-	-
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	(59,351)	87,705	(292,500)
Fund Balance - Jan. 1	277,574	218,223	305,928
Fund Balance - Dec. 31	\$ 218,223	\$ 305,928	\$ 13,428

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

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

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

	2015 Actual	2016 Estimated Actual	2017 Budget
Revenue			
Miscellaneous - Loan Repayments	\$191,545	\$105,000	\$101,000
Miscellaneous - Investment income	1,056	1,300	500
Total Revenue	192,601	106,300	101,500
Expenditures			
General and administrative expenses	21,978	20,100	23,000
Loans Advanced	225,000	-	380,000
Total Expenditures	246,978	20,100	403,000
Excess Revenue Over Expenditures	(54,377)	86,200	(301,500)
Fund Balance - January 1	272,348	217,971	304,171
Fund Balance - December 31	\$217,971	\$304,171	\$2,671

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

Loans advanced represents new loans to qualified businesses. The 2016 budget amount allocates all available funds as loans made even though there are no current prospects for loans in 2016.

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

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

	Expected Payoff Date	Est. Balance 12/31/2016	Monthly Payment
Mau & Associates (PAID OFF in 2016)	10/16/16	\$ -	\$ -
Zepnick Solutions	04/16/18	44,098	2,835
HiTech Solutions, LLC	08/01/19	38,691	1,255
Integrity Engineering (PAID OFF in 2016)	03/01/16	-	-
Goffard Properties LLC	06/01/26	150,541	1,519
VanderVest Harley-Davidson	07/31/28	162,282	*
Keller Williams	05/01/30	205,412	1,449
		<hr/>	
Totals		<u>\$ 601,024</u>	<u>\$ 7,058</u>

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

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

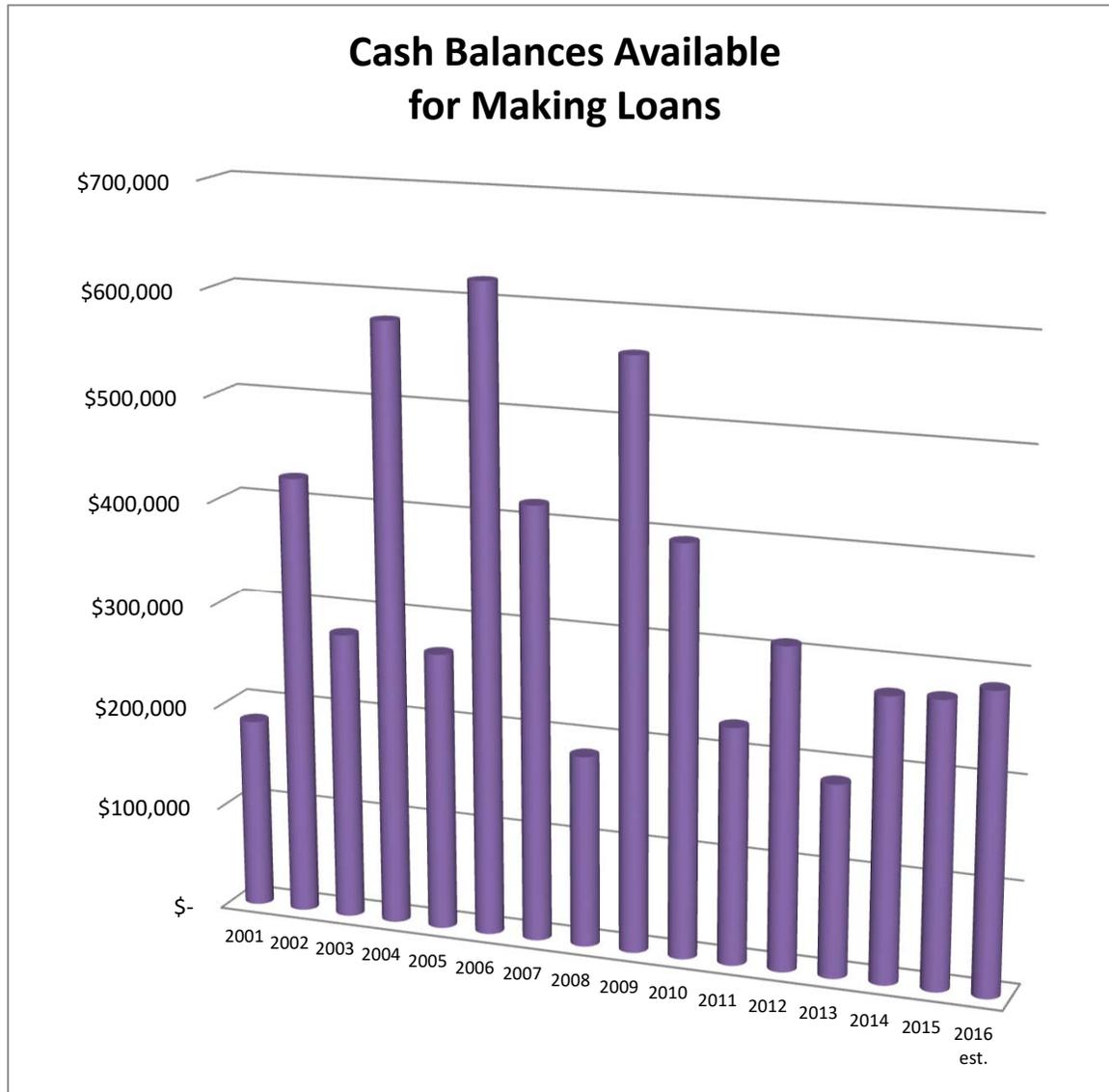
1. For each \$20,000 of loan, business will create and hire one new job with at least 50% of the applicants being low to moderate income.
2. After maximizing other financing sources, no other options are available to the business.
3. Provide the Village with projected financial data and continue to submit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

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

Personnel Allocated to this department:	2015	2016	2017
Community Development Director	0.10	0.10	0.00

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

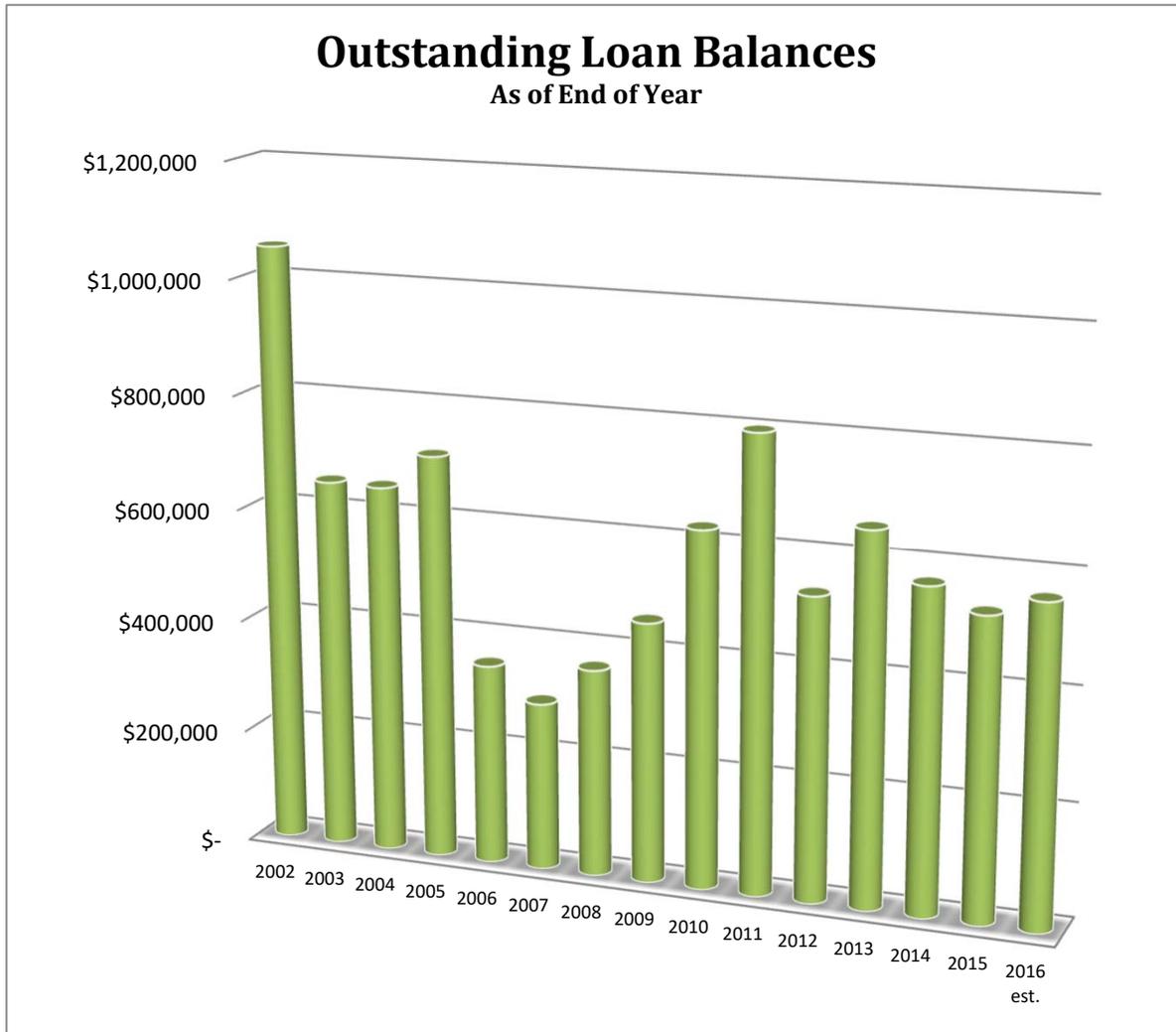
Revolving Loan Fund (continued)



Note: With each budget prepared, an assumption is made that all available cash will be loaned to qualifying businesses. The 2016 estimate assumes no new loan will be made prior to year end but also assumes all scheduled payments on existing loans are made in a timely manner.

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

Revolving Loan Fund (continued)



Note: Since 1990, the village has made approximately 26 loans under this program and experienced two loans that were uncollectible; one loan was in 2005 with an outstanding balance of \$317,400 and the other was written off in 2012 for approximately \$188,000.

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

	2015 Actual	2016 Estimated Actual	2017 Budget
Revenues			
Taxes	\$ 836,571	\$ -	\$ -
Shared Taxes State	77,575	-	-
Special assessments	-	-	-
Miscellaneous:			
Investment income	1,644	-	-
Sales of property	-	-	-
Other revenue	7,152	-	-
Total Revenue	922,942	-	-
Expenditures			
General administration	800	-	-
Capital outlay	-	-	-
Total Expenditures	800	-	-
Excess of Revenues Over (Under) Expenditures	922,142	-	-
Other Financing Uses			
Transfers out-Debt Service	-	-	-
Transfers to TIF #4	(934,924)	-	-
Total Other Financing Uses	(934,924)	-	-
Excess of Revenues & Other Sources over Expenditures & Other Uses	(12,782)	-	-
Fund Balance - January 1	12,782	-	-
Fund Balance - December 31	\$ -	\$ -	\$ -

TID #2 was very successful for the village. This TID was created in 1992 and experienced several amendments throughout the life of the district. This TID created the Howard Business Park which is now home to more than 2,100 employees and over ten new businesses. This TID was closed in 2015 with the tax base of the district reverting back to the general tax roll of more than \$45 million.

SPECIAL REVENUE FUNDS
Special Events Fund - Gus Macker 3-on-3 Basketball
Annual Budget/Actual For Years Beginning January 1

	2015 Actual	2016 Estimated Actual	2017 Budget
Revenues			
Charges for services (entry fees)	\$ 5,035	\$ 2,996	\$ 10,000
Miscellaneous:			
Donations	14,650	13,255	14,000
Other revenue	-	-	-
Total Revenue	<u>19,685</u>	<u>16,251</u>	<u>24,000</u>
Expenditures			
General government-administration	<u>19,433</u>	<u>14,746</u>	<u>15,000</u>
Total Expenditures	<u>19,433</u>	<u>14,746</u>	<u>15,000</u>
Excess of Revenues Over (Under) Expenditures	252	1,505	9,000
Other Financing Uses			
Operating transfers in	<u>7,556</u>	-	-
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	7,808	1,505	9,000
Fund Balance - Jan. 1	<u>(7,556)</u>	252	<u>1,757</u>
Fund Balance - Dec. 31	<u>\$ 252</u>	<u>\$ 1,757</u>	<u>\$ 10,757</u>

This fund accounts for the special events that can occur annually. The past three years, a Gus Macker 3-on-3 basketball tournament was held on the streets in Howard. This event returned to Howard in 2014 after being absent for more than 15 years.

Gus Macker is a Belding, Michigan organization that sponsors 3-on-3 basketball tournaments from New York to New Mexico. There are several of these outdoor street basketball events in Michigan and Wisconsin annually. For 2017, the Gus Macker will no longer be involved.

In 2017, the budget is reflecting the village host an event (street basketball or other event) in an attempt to highlight the village and bring people together. More study is currently underway as to the type of event for 2017 along with all the related details.

Debt Service Fund Summary

The village has two outstanding General Obligation (GO) debt being paid by property taxes and are listed below. The village has one GO debt issue being repaid by the water utility that is not listed below. Both of the GO bond issues listed below are being repaid by taxes collected within two of the village's tax incremental financing districts (TIF or TID). More details about each are below.

1. General Obligation Community Development Bonds for TIDs #3 and #4 - Series 2013A

This \$7,830,000 non-taxable issue was made to TIDs 3 & 4 for funding infrastructure improvements (water, sewer, storm sewer and roadway) within the two TIDs. This debt has a 20 year repayment schedule with interest rates ranging from 2.0%-4.0% and is callable on December 1, 2022.

2. General Obligation Community Development Bonds for TID #3 - Series 2013B

This \$1,545,000 taxable issue was made to TID 3 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 13 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

3. General Obligation Community Development Bonds for TID #8 - Series 2015

This \$2,890,000 taxable issue was made to TID 8 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 20 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

Typically, all debt (except fire department debt) is consolidated into one debt service fund for budget and accounting purposes. Such consolidations make for more readily available management information. Reporting of each separate debt issue with the related revenue items is available upon request.

The Village of Howard obtained a AA bond rating from Standard & Poor's in 2004. The village has maintained this AA rating since. The village obtained a formal bond rating review in 2011 and again in 2013 for general obligation debt and continued to receive the AA rating.

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

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

	2013 Actual	2014 Actual	2015 Actual	2016 Est. Actual	2017 Budget
Revenues & Other Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
TIF 2 Transfers In	1,024,095	-	-	-	-
TIF 3 Transfers In	-	-	300,213	319,175	344,463
TIF 4 Transfers In	-	-	322,175	297,513	366,175
TIF 8 Transfers In	-	-	-	118,405	204,550
Transfer in from Gen'l Fnd	669,017	-	-	-	-
Total Revenues	1,693,112	-	622,388	735,093	915,188
Expenditures & Other Uses:					
Principal Retirement	1,649,983	-	350,000	350,000	565,000
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	46,507	-	272,388	385,093	350,188
Total Expenditures	1,696,490	-	622,388	735,093	915,188
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	(3,378)	-	-	-	-
Fund Balance - January 1	3,378	-	-	-	-
Fund Balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

VILLAGE OF HOWARD DEBT OBLIGATIONS

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

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

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

The State of Wisconsin mandates a legal debt margin of 5% of the total equalized valuation of each municipality. (Note that the date for equalized valuations is always effective January 1. The 2014 equalized valuation will not be determined by the state until August 15, 2014.) The following is a comparison of the legal debt margin for the village for the past two years:

	2015	2016
Equalized Valuation (EV) of All Property, Jan. 1	\$1,519,608,200	\$1,555,671,400
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	\$75,980,410	\$77,783,570
 <u>Existing Debt Compared to Legal Debt Limit:</u>		
G.O. Bonds and Notes paid by taxes, Dec. 31	\$11,575,000	\$11,225,000
G.O. Bonds Paid by proprietary funds, Dec. 31	970,000	845,000
Less: Amount Available in Debt Service Fund	0	0 (A)
Net Outstanding General Obligation (GO) Debt	\$12,545,000	\$12,070,000
Net Outstanding GO Debt as Percentage of EV	0.83%	0.78%
Legal Margin for New Debt	\$63,435,410	\$65,713,570
Legal Margin for New Debt as percentag of EV	4.17%	4.22%

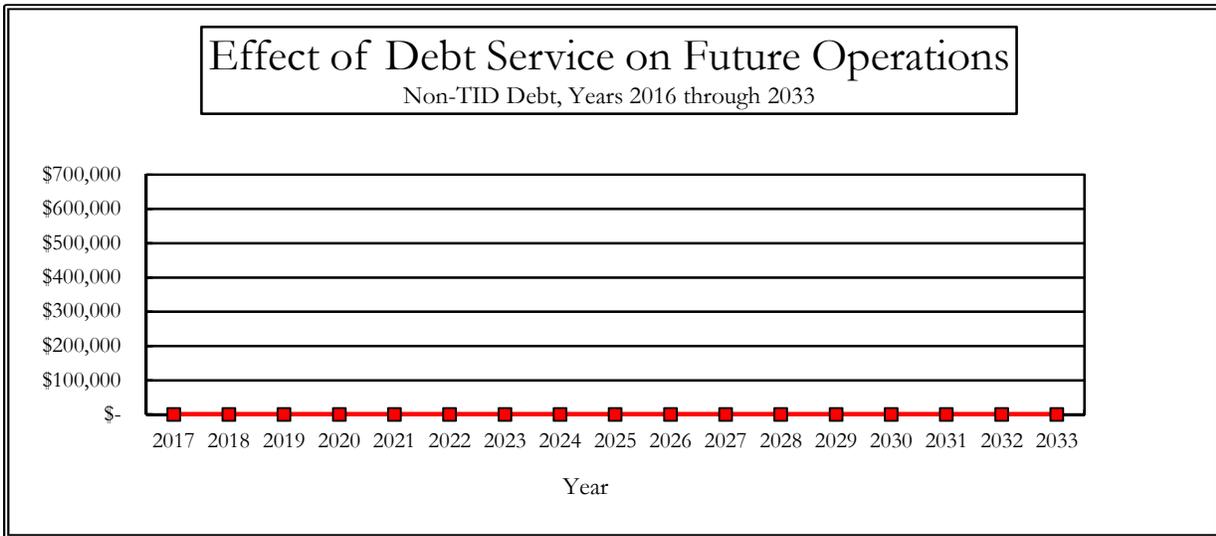
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2016.*

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Excluding Proprietary Funds)

EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS

Debt Issue	Principal Payment	Interest Payment	Total Payment
2017			
GO Community Dev Series 2013A	\$ 350,000	\$ 219,050	\$ 569,050
GO Community Dev Series 2013B	100,000	41,588	141,588
GO Community Dev Series 2015	115,000	89,550	204,550
Total 2017 Expenditures	\$ 565,000	\$ 350,188	\$ 915,188

The graph below reflects no future effect of debt service as all debt payments are scheduled to be made from two TIDs within the village and future debt payments should not be levied against general village taxpayers.



VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Continued)

EFFECTS OF EXISTING DEBT ON FUTURE OPERATIONS

Year of Payment	Total of General Obligation Debt Paid Through Property Taxes			Less: Payments Made By TIDs		Total Non-TID Net Payment
	Principal Payment	Interest Payment	Total Payment	Principal Payment	Interest Payment	
2017	\$ 565,000	\$ 350,188	\$ 915,188	\$ 565,000	\$ 350,188	\$ -
2018	\$ 570,000	\$ 338,188	\$ 908,188	\$ 570,000	\$ 338,188	\$ -
2019	\$ 685,000	\$ 325,538	\$ 1,010,538	\$ 685,000	\$ 325,538	\$ -
2020	\$ 700,000	\$ 310,138	\$ 1,010,138	\$ 700,000	\$ 310,138	\$ -
2021	\$ 705,000	\$ 289,238	\$ 994,238	\$ 705,000	\$ 289,238	\$ -
2022	\$ 725,000	\$ 267,888	\$ 992,888	\$ 725,000	\$ 267,888	\$ -
2023	\$ 735,000	\$ 245,538	\$ 980,538	\$ 735,000	\$ 245,538	\$ -
2024	\$ 740,000	\$ 222,550	\$ 962,550	\$ 740,000	\$ 222,550	\$ -
2025	\$ 745,000	\$ 199,100	\$ 944,100	\$ 745,000	\$ 199,100	\$ -
2026	\$ 750,000	\$ 174,075	\$ 924,075	\$ 750,000	\$ 174,075	\$ -
2027	\$ 780,000	\$ 148,650	\$ 928,650	\$ 780,000	\$ 148,650	\$ -
2028	\$ 510,000	\$ 122,250	\$ 632,250	\$ 510,000	\$ 122,250	\$ -
2029	\$ 515,000	\$ 105,900	\$ 620,900	\$ 515,000	\$ 105,900	\$ -
2030	\$ 520,000	\$ 89,400	\$ 609,400	\$ 520,000	\$ 89,400	\$ -
2031	\$ 525,000	\$ 72,750	\$ 597,750	\$ 525,000	\$ 72,750	\$ -
2032	\$ 530,000	\$ 53,325	\$ 583,325	\$ 530,000	\$ 53,325	\$ -
2033	\$ 535,000	\$ 33,565	\$ 568,565	\$ 535,000	\$ 33,565	\$ -
2034	\$ 190,000	\$ 13,460	\$ 203,460	\$ 190,000	\$ 13,460	\$ -
2035	\$ 200,000	\$ 3,500	\$ 203,500	\$ 200,000	\$ 3,500	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 11,225,000	\$ 3,365,239	\$ 14,590,239	\$ 11,225,000	\$ 3,365,239	\$ -

All debt payments included in the Debt Service Fund are being paid by transfers into the fund from three TID funds. There are no scheduled debt payments to be made by the general tax levy of the village unless one of the TIDs is unable to transfer enough money to cover the debt payment.

CAPITAL PROJECTS SUMMARY

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

The following pages include a brief description of projects expected in 2017-2021, the expected total cost of the project and the impact on this current budget. The summary below reflects the tax levy impact by Capital Project Fund type and by department. Capital Improvements include construction and reconstruction of roads and sidewalks. Capital Outlay include equipment purchases for replacement or new equipment and buildings.

FUND	
Developer Projects	\$ -
Capital Improvements	633,440
Capital Outlay	377,700
Total Budget	\$ 1,011,140

DEPARTMENT	
General Administration	\$ 23,700
Park	-
Engineering	633,440
Police	56,000
Fire	123,000
Public Works	175,000
Total Budget	\$ 1,011,140

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

CAPITAL PROJECTS FUNDS

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

There are nine categories of Capital Project Funds: (1) TID 3, (2) TID 4, (3) TID 5, (4) TID 6, (5) TID 7, (6) TID 8, (7) Park Impact Fee, (8) Capital Outlay (with 5 funds contained within this category) and (9) Capital Improvement and Developer Projects. Each of these funds are explained below.

Tax Incremental District No. 3

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

The village is anticipating continuing improvements within this TID in 2015 by adding additional roadway and utilities as Phase I of the Village Center was completed in 2014.

Tax Incremental District No. 4

This fund accounts for redevelopment of properties in the US Hwy 41/29 corridor. The village incurred cost associated with land acquisition in 2013 and road improvements in 2014. This district is receiving tax increment allocations from TIF 2 until TIF 2 closes at the end of 2015. Road improvements will continue in 2015 with the anticipation of a possible development occurring in this district in 2015.

Tax Incremental District No. 5

This fund accounts for redevelopment of properties mainly in the Velp Avenue corridor near the US Hwy 41 intersection. The 2015 budget reflects TIF incentive payments to one developer and cost associated with burying power lines along Velp Avenue.

Tax Incremental District No. 6

This fund accounts for future development located near US Hwy 41 and Lineville Road intersection. Developer incentives and infrastructure costs are in 2015 as a new road is expected to be installed within this district.

Tax Incremental District No. 7

This TIF was created in 2012 with plans for future development. In the 2015 budget, no projects are scheduled as plans for development will continue.

Tax Incremental District No. 8

This TIF was created in 2015 with plans for future development in the village center area. This TID was an overlay district of TID 3 with the addition of other parcels.

Park Impact Fee Development

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

Below is a more detailed explanation of some of the major projects included in the Park Impact Fee Development Fund for 2017 and beyond.

1. AKZO Nobel Sports Complex

The Village purchased this property in 1996. The Park Impact Fee Fund paid for the land acquisition and all park improvements. Future improvements to this park include trail development and constructing of steps for concessions in baseball area.

Cost of future development:	\$	28,500	
Operating Budget Impact (approx.):	\$	20,000	per year, maintenance
Department:		Park	

2. Meadowbrook Park

This project is accounting for the installation of a new bridge and a sport court surface at the outdoor basketball court.

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

3. Valley Brook Subdivision park

This project will account for the acquisition of land and the installation of playground equipment as a neighborhood park in an existing subdivision.

Cost of future development:	\$	95,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

4. Quarry - rec improvements

This project accounts for the cost of improving the quarry on Glendale Avenue next to the county's highway facility. Improvements include adding water features and fishing habitat.

Cost of future development:	\$	25,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

Capital Outlay

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

1. General Government Outlay

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

Cost over next 6 years:	\$ 987,000	
Operating Budget Impact (approx.):	\$ 23,700	Tax levy support in 2017
Department:	Administration	

2. Police Outlay

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

Cost over next 6 years:	\$ 366,500	
Operating Budget Impact (approx.):	\$ 56,000	Tax levy support in 2017
Department:	Police	

3. Fire Department Outlay

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

Cost over next 6 years:	\$ 286,000	
Operating Budget Impact (approx.):	\$ 123,000	Tax levy support in 2017
Department:	Fire	

4. Public Works Outlay

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

Cost over next 6 years:	\$ 1,238,000	
Operating Budget Impact (approx.):	\$ 175,000	Tax levy support in 2017
Department:	Public Works	

5. Engineering Outlay

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

Cost over next 6 years:	\$ 59,000	
Operating Budget Impact (approx.):	\$ -	No cost to tax levy.
Department:	Engineering	

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

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

Capital Improvements

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

1. Street Resurfacing

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

Cost:	\$ 1,150,000	
Operating Budget Impact (approx.):	\$ 1,150,000	Tax levy support in 2017
Department:	Engineering	

2. Velp Avenue decorative lights

This project accounts for the installation of new decorative lights along Velp Avenue from Melody to US Hwy 41.

Cost:	\$ 150,000	per year
Operating Budget Impact (approx.):	\$ 93,700	Tax levy support in 2017
Department:	Engineering	

3. Engineering department - net costs

This item reports the net cost of the engineering department as a cost of this fund. Engineering does collect fees that help offset total department expenditures.

Cost:	\$ 110,000	
Operating Budget Impact (approx.):	\$ 53,200	Tax levy support in 2017
Department:	Engineering	

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

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

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

Capital Improvement Projects

This fund is comprised of the following funds listed below:

Capital Improvements - includes all projects listed

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

Fund Balance

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

For 2016, the overall fund balance in Capital Projects is expected to decrease as projects are using some of the existing fund balance to pay for the cost of the projects.

How It All Fits Together

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

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

CAPITAL PROJECTS FUNDS
Combining Budget Summary for Capital Projects Funds
Annual Budget Year Beginning January 1, 2017

	TID No. 3	TID No. 4	TID No. 5	TID No. 6	TID No. 7	TID No. 8	Park Impact Fee
Revenue							
Taxes	\$ 470,000	\$ 411,800	\$ 47,600	\$ 76,300	\$ 23,600	\$ 166,000	\$ -
IntgvtTaxes-Cnty Bridge Fd	-	-	-	-	-	-	-
Special assess. & developer	-	21,800	-	5,000	-	-	-
Intergovernmental	4,500	41,600	900	3,900	1,200	200	-
Impact fees	-	-	-	-	-	-	127,502
Miscellaneous:							
Interest on investments	750	500	-	150	-	-	135
Loan repayments	-	-	-	-	-	-	-
Sales of property	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Total Revenue	475,250	475,700	48,500	85,350	24,800	166,200	127,637
Expenditures							
General administration	1,000	3,000	500	1,000	2,000	2,000	-
Debt Service	-	-	300	400	1,500	-	-
Capital outlay	37,500	160,000	16,300	723,200	-	16,050,000	179,500
Total Expenditures	38,500	163,000	17,100	724,600	3,500	16,052,000	179,500
Excess of Revenues Over (Under) Expenditures	436,750	312,700	31,400	(639,250)	21,300	(15,885,800)	(51,863)
Other Financing Sources							
Operating trnfrs in (out)	(344,463)	(366,175)	-	-	-	(204,550)	-
Proceeds from bonds	-	-	-	625,000	-	16,000,000	-
Bond issuance costs	-	-	-	-	-	-	-
Total other financing	(344,463)	(366,175)	-	625,000	-	15,795,450	-
Excess of Revenues and Other Sources Over (Under)							
Exp. & Other Uses	92,287	(53,475)	31,400	(14,250)	21,300	(90,350)	(51,863)
Fund Balance - Jan. 1	(399,970)	522,980	(10,857)	184,146	(322,066)	(973,644)	89,852
Fund Balance - Dec. 31	\$ (307,683)	\$ 469,505	\$ 20,543	\$ 169,896	\$ (300,766)	\$ (1,063,994)	\$ 37,989

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

CAPITAL PROJECTS FUNDS (Continued)
Combining Budget Summary for Capital Projects Funds
Annual Budget Year Beginning January 1, 2017

Capital Improvement & Developer	Capital Outlay				Totals
	General Gov't	Public Safety		Public Works	
		Police	Fire		
\$ 633,440	\$ 23,700	\$ 56,000	\$ 123,000	\$ 175,000	\$ 2,206,440
-	-	-	-	-	-
20,000	-	-	-	-	46,800
747,900	-	-	-	-	800,200
69,400	-	-	-	-	196,902
-	-	-	-	-	1,535
3,500	-	-	-	-	3,500
-	10,728	-	-	-	10,728
-	-	-	-	-	-
1,474,240	34,428	56,000	123,000	175,000	3,266,105
-	-	-	-	-	9,500
-	-	-	-	-	2,200
1,578,000	310,000	74,000	164,000	222,000	19,514,500
1,578,000	310,000	74,000	164,000	222,000	19,526,200
(103,760)	(275,572)	(18,000)	(41,000)	(47,000)	(16,260,095)
-	-	-	-	-	(915,188)
-	-	-	-	-	16,625,000
-	-	-	-	-	-
-	-	-	-	-	15,709,812
(103,760)	(275,572)	(18,000)	(41,000)	(47,000)	(550,283)
112,304	286,990	2,048	72,018	\$83,884	(352,315)
\$ 8,544	\$ 11,418	\$ (15,952)	\$ 31,018	\$ 36,884	\$ (902,598)

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

	2015 Actual	2016 Budget/Estimate	2017 Budget
Revenues			
Taxes	\$ 2,460,749	\$ 2,558,257	\$ 2,206,440
Special assessments	203,301	175,000	85,431
Intergovernmental	241,465	501,399	811,015
Licenses, permits and fees	252,647	130,935	196,902
Charges for service	-	1,500	-
Miscellaneous	706,511	4,000	15,763
Total Revenue	3,864,673	3,371,091	3,315,551
Expenditures			
General administration	205,898	9,500	11,950
Debt service	91,851	3,700	1,300
Capital outlay	13,209,250	2,810,262	19,514,500
Total Expenditures	13,506,999	2,823,462	19,527,750
Excess of Revenue Over (Under)			
Expenditures	(9,642,326)	547,629	(16,212,199)
Other Financing Sources (Uses)			
Operating transfers in (out), net	316,024	(735,093)	(713,431)
Proceeds from bond/notes plus premium	2,982,284	-	16,625,000
Bond issuance cost	-	-	-
Total Other Financing Sources (Uses)	3,298,308	(735,093)	15,911,569
Excess of Revenues and Other Financing Sources Over (Under) Expenditures			
	(6,344,018)	(187,464)	(300,630)
Fund Balance - January 1	7,990,995	1,646,977	1,459,513
Fund Balance - December 31	\$ 1,646,977	\$ 1,459,513	\$ 1,158,883

Note: This page summarizes the actual results for 2015, the budget or estimated actual for 2016 and 2017. Because budget amounts are used for 2016, the Fund Balances for 2016 and 2017 will not agree with the Fund Balances reported on the preceding page and the following pages, as estimated actual amounts are used on these pages.

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

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

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ 313,793	\$350,000	\$358,742	\$470,000
Shared taxes state	6,559	5,000	5,251	4,500
Interest income	1,967	1,000	660	750
Other income-loan repayments	-	-	-	-
Total Revenue	322,319	356,000	364,653	475,250
Expenditures				
General administration	119,843	1,000	1,000	1,000
Capital Outlay				
Infrastructure	930,728	-	23,000	-
Land acquisition	-	-	-	-
Loans issued	-	-	-	-
TIF incentive payment	57,280	37,500	36,823	37,500
Debt Service: Principal	-	-	-	-
Debt Service: Interest	-	-	-	-
Total Expenditures	1,107,851	38,500	60,823	38,500
Excess Expenditures over Revenue	(785,532)	317,500	303,830	436,750
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Transfers to Debt Service Fund	(300,213)	(297,513)	(297,513)	(344,463)
Total Other Financial Resources	(300,213)	(297,513)	(297,513)	(344,463)
Net Change in Fund Balance	(1,085,745)	19,987	6,317	92,287
Fund Balance, January 1	679,458	(406,287)	(406,287)	(399,970)
Fund Balance, December 31	(\$406,287)	(\$386,300)	(\$399,970)	(\$307,683)

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

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

In 2014, major improvements were made to the village center to allow for development of a multi-storied senior living facility. Other major developments within the TID have been two multi-storied apartment buildings, Walgreens, Kwik Trip, Associated Bank, Dermatology Associates and several other businesses along the Cardinal Lane and Riverview Drive roadways. No additional development is expected within the village center area in 2017.

In 2015, TID #8 was created as an overlay district from TID #3. The Village Center project will now be included as part of TID #8.

The are no projects currently anticipated in 2017.



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

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

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ 271,050	\$ 343,000	\$ 460,094	\$ 411,800
Shared taxes state	36,104	50,000	51,531	41,600
Special assessments	131,667	60,000	59,831	21,800
Miscellaneous - interest income	13,902	500	7,500	500
Total Revenue	452,723	453,500	578,956	475,700
Expenditures				
General administration	33,586	3,000	5,000	3,000
Capital Outlay				
TIF incentive payments	161,799	160,000	163,171	160,000
Property acquisition	4,192,573	-	-	-
Infrastructure	2,828,455	495,000	402,000	-
Debt Service: Principal	-	-	-	-
Debt Service: Interest	-	-	-	-
Total Expenditures	7,216,413	658,000	570,171	163,000
Excess Expenditures over Revenue	(6,763,690)	(204,500)	8,785	312,700
Other Financial Resources (Uses)				
Proceeds from bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Transfers in from TID #2	934,924	-	-	-
Transfers to Debt Service Fund	(322,175)	(319,175)	(297,513)	(366,175)
Total Other Financial Resources	612,749	(319,175)	(297,513)	(366,175)
Net Change in Fund Balance	(6,150,941)	(523,675)	(288,728)	(53,475)
Fund Balance, January 1	6,962,649	811,708	811,708	522,980
Fund Balance, December 31	\$ 811,708	\$ 288,033	\$ 522,980	\$ 469,505

Note: TID 2 was amended in 2009 to allow for sharing of revenues with TID 4; see item Transfers in from TID #2 above. TID 2 was closed in 2015 making the final transfer to TID 4.

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

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

There are no projects scheduled for this TID in 2017.

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

In 2015, this TID spent over \$5 million in purchasing property and constructing a new roadway with utilities (Badgerland Drive from Packerland to Taylor) as part of the process of obtaining a Meijer's superstore on this site. In 2016 and in conjunction with the Meijer construction, Meijer Drive was constructed. The Meijer store is expected to open in 2017. In the picture below, the property with the cement towers was purchased and demolished along with the railway. The new road would be located behind the rail lines in the photo.



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

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

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ 62,760	\$ 35,000	\$ 35,947	\$ 47,600
Shared taxes state	1,759	1,100	1,190	900
Charges for service	-	-	-	-
Total Revenue	64,519	36,100	37,137	48,500
Expenditures				
General administration	950	500	1,000	500
Capital Outlay				
TIF incentive payment	16,303	16,300	16,303	16,300
Infrastructure	-	350,000	-	-
Debt Service	228	300	100	300
Total Expenditures	17,481	367,100	17,403	17,100
Excess Expenditures over Revenue	47,038	(331,000)	19,734	31,400
Other Financial Resources				
Proceeds from bond issuance	-	365,000	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	365,000	-	-
Net Change in Fund Balance	47,038	34,000	19,734	31,400
Fund Balance, January 1	(77,629)	(30,591)	(30,591)	(10,857)
Fund Balance, December 31	\$ (30,591)	\$ 3,409	\$ (10,857)	\$ 20,543

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

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

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

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

In 2017, there are no projects scheduled for this TID.



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

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

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ 69,231	\$ 67,000	\$ 69,106	\$ 76,300
Shared taxes state	2,292	3,600	3,843	3,900
Special assessments	10,510	5,000	5,600	5,000
Charges for service	-	-	-	-
Miscellaneous	2,061	150	1,100	150
Total Revenue	84,094	75,750	79,649	85,350
Expenditures				
General administration	950	1,000	950	1,000
Capital Outlay				
TIF incentive payment	-	23,200	-	23,200
Infrastructure costs	-	625,000	-	700,000
Debt Service	-	400	-	400
Total Expenditures	950	649,600	950	724,600
Excess Expenditures over Revenue	83,144	(573,850)	78,699	(639,250)
Other Financial Resources				
Proceeds from bond issuance	-	625,000	-	625,000
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	625,000	-	625,000
Net Change in Fund Balance	83,144	51,150	78,699	(14,250)
Fund Balance, January 1	22,303	105,447	105,447	184,146
Fund Balance, December 31	\$ 105,447	\$ 156,597	\$ 184,146	\$ 169,896

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

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

Currently, this TID has one new development, Amerex, a manufacturer of fire suppression products. Amerex will receive a "pay as you go" type of incentive over the life of the TID provided the real property assessed value exceeds \$3,523,700. Amerex's 2016 assessed valuation was \$2,460,900.



In the 2017 budget, there is a capital outlay item of \$700,000. This amount represents the infrastructure cost of improvements on a new road to be called Skyward Court. This road may be constructed to allow the development of approximately 20 acres for industrial use and is anticipated to create an additional tax base of up to \$3,000,000.

The capital outlay amount includes \$75,000 to improve lighting along Lineville Road as a joint project with the Village of Suamico.

The infrastructure cost will include (but is not necessarily limited to) water mains and laterals, sanitary sewer mains and laterals, storm sewer and roadway cost. This project may not occur in 2017 as this property has the possibility of a large developer purchasing and developing without the need of this new road. TID incentive payments could be made on any new developments that does not require infrastructure improvements but such incentives would not occur until 2019.

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

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

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ 6,153	\$ 12,500	\$ 12,969	\$ 23,600
Shared taxes state	1,575	1,200	1,300	1,200
Special assessments	-	-	-	-
Charges for service	-	-	-	-
Total Revenue	7,728	13,700	14,269	24,800
Expenditures				
General administration	2,053	2,000	2,000	2,000
Capital Outlay				
TIF incentive payment	-	-	-	-
Property acquisition	-	-	-	-
Infrastructure costs	-	-	-	-
Debt Service	2,027	3,000	1,200	1,500
Total Expenditures	4,080	5,000	3,200	3,500
Excess Expenditures over Revenue	3,648	8,700	11,069	21,300
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	3,648	8,700	11,069	21,300
Fund Balance, January 1	(336,783)	(333,135)	(333,135)	(322,066)
Fund Balance, December 31	\$ (333,135)	\$ (324,435)	\$ (322,066)	\$ (300,766)

Tax Incremental Financing District No. 7 (TIF or TID #7)

This TID was created on September 10, 2012 to assist with development of the area immediately surrounding the Duck Creek Quarry which is now a small lake. The goal of this TID is to create a vibrant mixed use development featuring the quarry's water as a focal point of the development.

The only major expenditure of this TID was to purchase a vacant building adjacent to the quarry property in order for future development to occur. Planning has occurred on the future layout of the development and some work was done on locating a developer. This project is still a year or two away from serious development opportunities.

A major hurdle for development is the current location of Brown County Highway is on the western edge of the quarry.



On the left is a photo of the water entrance to the quarry and on the right is an overview of the area surrounding the quarry.

Tax Incremental Financing District No. 8
(An Overlay District of Howard's Village Center)

The Village of Howard took action to create Tax Incremental Financing District No. 8 (TID #8) on April 27, 2015. This TID was created as an overlay district of part of the existing TID #3 and a few new properties to the west of Hillcrest Heights.

	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue				
Tax revenue	\$ -	\$ -	\$ -	\$ 166,000
Shared taxes state	-	-	-	200
Special assessments	-	-	-	-
Miscellaneous	907	-	6,000	-
Total Revenue	907	-	6,000	166,200
Expenditures				
General administration	48,516	2,000	2,000	2,000
Capital Outlay				
TIF incentive payment	-	-	-	-
Property development-bldgs	-	-	-	16,000,000
Infrastructure costs	2,415,318	60,000	1,289,000	50,000
Debt Service and fiscal charges	89,596	-	-	-
Total Expenditures	2,553,430	62,000	1,291,000	16,052,000
Excess Expenditures over Revenue	(2,552,523)	(62,000)	(1,285,000)	(15,885,800)
Other Financial Resources				
Proceeds from bond or debt issue	2,890,000	-	-	16,000,000
Premium on bonds issued	92,284	-	-	-
Bond issuance costs	-	-	-	-
Transfers to Debt Service Fund	-	(118,405)	(118,405)	(204,550)
Total Other Financial Resources	2,982,284	(118,405)	(118,405)	15,795,450
Net Change in Fund Balance	429,761	(180,405)	(1,403,405)	(90,350)
Fund Balance, January 1	-	429,761	429,761	(973,644)
Fund Balance, December 31	\$ 429,761	\$ 249,356	\$ (973,644)	\$ (1,063,994)

Tax Incremental Financing District No. 8 (TIF or TID #8)

This TID was created on April 25, 2015 as an overlay district of TID #3 with some additional land located west of TID #3. The TID was created to assist with development of the Village Center. The Village Center will become a downtown featuring three-storied, multi-family buildings, a park pavilion with a sheet of ice, and gazebo for future events and shops for local businesses.

In 2015, this TID constructed roadway with utilities to allow for a 130 unit, senior housing building which was completed during 2016. See photos below for a look at the unfinished roadway and building.



The village is working on the development of two or three multi-family buildings to be constructed on village owned property. For 2017, the village is looking to construct up to 130 units in two buildings, rent the units with the assistance of a management company and continue to own the property until such a time as a new owner can be found with agreeable terms.

The village is planning a park pavilion that will be used in the warmer months for events such as a farmer's market and in the colder months, ice will be made to allow for skating activities. A gazebo is also planned for future development to allow for other events such as outdoor summer concerts in the park.

This development is conveniently located near a county library (Weyers-Hilliard Branch) and the west side YMCA both located on the south end of the development. To the north is a village owned park, Meadowbrook Park.

Park Impact Fee Fund - Capital Projects

For Years 2015 through 2022

	2015 Actual	2016 Est. Actual	2017 Budget	2018 Budget	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Fund Balance, January 1	\$ 281,971	\$ 107,596	\$ 89,852	\$ 37,989	\$ 107,806	\$ 233,727	\$ 234,838	\$ 153,190
Revenues:								
Park impact fees	163,595	88,000	127,502	125,760	125,760	125,760	98,000	98,000
Other income	-	10,550	-	-	-	-	-	-
Donations/Repayments from HYSA	-	-	-	-	-	-	-	-
Interest income	1,950	300	135	57	162	351	352	230
Transfers in - Park Capital	-	-	-	-	-	-	-	-
Total Revenue	165,545	98,850	127,637	125,817	125,922	126,111	98,352	98,230
Expenditures:								
Park improvements:								
AKZO-Nobel Sports Complex:								
Baseball fields	-	-	-	-	-	-	-	-
Concession steps	-	-	(21,000)	-	-	-	-	-
Develop trails/sidewalks	-	-	(5,000)	-	-	-	-	-
Arboretum signage	-	-	(2,500)	-	-	-	-	-
Soccer concessions	-	(87,978)	-	-	-	-	-	-
Meadowbrook-new bridge	-	-	(25,000)	-	-	-	-	-
Spring Green - fence/gates	-	-	(13,000)	-	-	-	-	-
Other park items	(8,686)	-	-	-	-	-	-	-
Pinewood - Hockey/lighting	(287,495)	(28,616)	-	-	-	-	-	-
Quarry - rec improvements	-	-	(25,000)	-	-	-	-	-
Juza/Oliver improvements	-	-	(8,000)	-	-	(60,000)	-	-
Meadowbrook sport court	-	-	(35,000)	-	-	-	-	-
Mills Center playground equip	-	-	-	-	-	(65,000)	-	-
Park acquisitions:								
Various land purchases	-	-	-	-	-	-	-	-
Clearbrook Cir lot	-	-	-	-	-	-	-	-
Valley Brooke Sub park	-	-	(45,000)	(50,000)	-	-	-	-
Spring Green improvements	-	-	-	(6,000)	-	-	(180,000)	(180,000)
Clearbrook Cir playground equip	(43,739)	-	-	-	-	-	-	-
Total Expenditures	(339,920)	(116,594)	(179,500)	(56,000)	-	(125,000)	(180,000)	(180,000)
Fund Balance, December 31	\$ 107,596	\$ 89,852	\$ 37,989	\$ 107,806	\$ 233,727	\$ 234,838	\$ 153,190	\$ 71,420

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

Expenditures for park improvements, acquisitions of new parks and purchases of various recreational equipment are paid for with funds from park impact fees.

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

Description/Year Acquired	Actual 2015	Estimate 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
General Government:								
Fund Balance, 1/1	\$ 15,021	\$ 577,820	\$ 286,990	\$ 11,418	\$ 5,118	\$ 1,818	\$ 1,246	\$ 10,674
Tax Levy	20,000	23,700	23,700	23,700	23,700	23,700	23,700	23,700
Land sales and other income	586,163	12,516	10,728	270,000	250,000	10,728	10,728	10,728
Total Financial Resources	621,184	614,036	321,418	305,118	278,818	36,246	35,674	45,102
Expenditures (detail):								
Computers & Software	21,212	20,356	10,000	10,000	10,000	10,000	7,500	15,000
HVAC (update controls)	-	22,000	70,000	-	-	-	-	-
Village hall repairs(roof, floors, camera)	-	100,000	100,000	140,000	60,000	20,000	-	20,000
Village Green kitchen ventilation	-	-	100,000	-	-	-	-	-
Electronic Imaging For Records	-	-	-	-	7,000	-	-	-
Northstar demolition	8,438	22,903	-	-	-	-	-	-
Copier/scanner	-	-	15,000	-	-	-	15,000	-
Miscellaneous (furniture, office equip)	13,714	36,787	15,000	-	-	5,000	2,500	5,000
Fund transfers out (Golf '16, PW)	-	125,000	-	150,000	200,000	-	-	-
Total Expenditures	43,364	327,046	310,000	300,000	277,000	35,000	25,000	40,000
Fund Balance 12/31	577,820	286,990	11,418	5,118	1,818	1,246	10,674	5,102
Total Financial Commitments	\$ 621,184	\$ 614,036	\$ 321,418	\$ 305,118	\$ 278,818	\$ 36,246	\$ 35,674	\$ 45,102

Description/Year Acquired	Actual 2015	Estimate 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020	Budget 2021	Budget 2022
Public Safety-- Police:								
Fund Balance 1/1	\$ 8,221	\$ 19,048	\$ 2,048	\$ (15,952)	\$ 3,548	\$ 35,048	\$ 30,548	\$ 54,548
Tax Levy	37,000	37,000	56,000	57,000	59,000	61,000	63,000	65,000
Sale of Squads/Insurance proceeds	32,956	-	-	11,500	11,500	11,500	11,500	11,500
Total Financial Resources	78,177	56,048	58,048	52,548	74,048	107,548	105,048	131,048
Expenditures (details):								
Squad #1 (Patrol)	29,645	-	36,000	36,500	-	37,500	38,000	-
Squad #2 (Patrol)	29,484	-	36,000	-	37,000	37,500	-	38,500
Squad #3 (Jim D.)	-	-	-	-	-	-	-	38,500
Squad #4 (Greg)	-	-	-	-	-	-	-	-
Squad #5 (Brandon)	-	-	-	-	-	-	-	-
Computers	-	-	-	7,500	-	-	7,500	-
Radar	-	-	-	3,000	-	-	3,000	-
Misc. equipment	-	16,000	2,000	2,000	2,000	2,000	2,000	-
Transfer out (to fire capital)	-	38,000	-	-	-	-	-	-
Total Expenditures	59,129	54,000	74,000	49,000	39,000	77,000	50,500	77,000
Fund Balance 12/31	19,048	2,048	(15,952)	3,548	35,048	30,548	54,548	54,048
Total Financial Commitments	\$ 78,177	\$ 56,048	\$ 58,048	\$ 52,548	\$ 74,048	\$ 107,548	\$ 105,048	\$ 131,048

Description/Year Acquired	2015	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
Description/Year Acquired	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety-- Fire:								
Fund Balance 1/1	\$ 41,498	\$ 135,588	\$ 72,018	\$ 31,018	\$ 142,018	\$ 254,018	\$ 320,018	\$ 436,018
Tax Levy	119,000	121,000	123,000	125,000	127,000	129,000	131,000	133,000
Sales of Equipment & Other Income	40,759	407,637	-	-	-	-	-	-
Transfer in (from police capital)	-	38,000	-	-	-	-	-	-
Total Financial Resources	201,257	702,225	195,018	156,018	269,018	383,018	451,018	569,018
Expenditures (details):								
Chief #200 200	37,991	-	-	-	-	-	-	-
Asst Chief #201 201	-	-	-	-	-	-	-	-
Engine #211 211	-	-	-	-	-	-	-	-
Support #211 215	-	-	-	-	-	48,000	-	-
Tender #211 218	-	175,000	150,000	-	-	-	-	-
Turnout gear & Misc.	27,678	455,207	14,000	14,000	15,000	15,000	15,000	15,000
Total Expenditures	65,669	630,207	164,000	14,000	15,000	63,000	15,000	15,000
Fund Balance 12/31	135,588	72,018	31,018	142,018	254,018	320,018	436,018	554,018
Total Financial Commitments	201,257	\$702,225	\$195,018	\$156,018	\$269,018	\$383,018	\$451,018	\$569,018
Public Works:								
Fund Balance	\$72,552	(4,450)	\$83,884	\$36,884	(\$6,116)	\$57,384	\$224,384	\$258,884
Tax Levy	108,000	175,000	175,000	177,000	179,500	182,000	184,500	187,000
Other revenue & Transfers In	3,488	57,660	-	150,000	200,000	-	-	-
Total Financial Resources	184,040	228,210	258,884	363,884	373,384	239,384	408,884	445,884
Expenditures (detail):								
Pave Temp Sensors	-	-	-	-	6,000	-	-	-
Toro aerator	-	-	21,000	-	-	-	85,000	-
Copy machine	-	-	15,000	-	-	-	-	-
Building improvements (roof, floors)	-	-	-	150,000	200,000	-	-	-
Extend cold storage building	-	-	-	45,000	-	-	-	-
406 Dump box repair	-	-	10,000	-	-	-	-	-
Soccer goals/nets	-	-	21,000	-	-	-	-	-
Replace 16' mower w used equip	-	-	90,000	-	-	-	-	-
Replace 602, 402, 403 - 2 yd dump	-	26,350	-	-	40,000	-	-	-
Replace 1 Ton pickup	5,045	-	-	-	40,000	-	-	-
2016 Toro Groundsmaster	-	74,235	-	-	-	-	-	-
Security system upgrade	-	-	21,500	-	-	-	-	-
Replace/trade Front End Loaders	-	-	-	15,000	-	-	-	150,000
Used Garbage Truck	-	-	-	85,000	-	-	-	-
Ford F-250 & Ford F-350	42,939	-	-	-	-	-	-	-
2 - John Deere mowers	21,840	-	-	-	15,000	-	-	-
Replace Unit 421	46,620	-	-	-	-	-	-	-
Road signs	32,506	(32,506)	-	-	-	-	-	-
Unit 466	-	24,405	-	-	-	-	-	-
Replace Pickups/Vans	-	-	-	60,000	-	-	-	-
Fuel island improvements	-	-	-	-	-	-	50,000	-
Miscellaneous items	23,521	4,809	6,000	10,000	10,000	10,000	10,000	10,000
Cross country trail equipment	5,419	-	-	-	-	-	-	-
Park equipment	-	36,281	30,000	-	-	-	-	-
Computers & software	10,600	10,752	7,500	5,000	5,000	5,000	5,000	5,000
Total Expenditures	188,490	144,326	222,000	370,000	316,000	15,000	150,000	165,000
Fund Balance 12/31	(4,450)	83,884	36,884	(6,116)	57,384	224,384	258,884	280,884
Total Financial Commitments	\$184,040	\$228,210	\$258,884	\$363,884	\$373,384	\$239,384	\$408,884	\$445,884

Description/Year Acquired	2015	2016	2017	2018	2019	2020	2021	2022
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Capital Outlay Funds Summary Data:

Total Tax Levy - 2017 Capital Outlay	<u>\$ 377,700</u>	Total Budget Expenditures - 2017	<u>\$ 770,000</u>
Total Tax Levy - 2016 Capital Outlay	<u>\$ 356,700</u>	Total Budget Expenditures - 2016	<u>\$ 1,155,579</u>
Total Tax Levy - 2015 Capital Outlay	<u>\$ 284,000</u>	Total Actual Expenditures - 2015	<u>\$ 356,652</u>

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

Description/Year Acquired	2015	2016	2017	2018	2019	2020	2021	2022
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Engineering:

Computers	\$ -	\$ -	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000
Software	-	-	15,000	-	-	-	10,000	-
DesignJet 36" Plotter	-	-	-	3,000	-	-	-	3,500
Auto level	-	-	-	-	1,500	-	-	-
Total Expenditures	\$ -	\$ -	\$ 18,000	\$ 8,000	\$ 6,500	\$ 5,000	\$ 15,000	\$ 6,500

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

	2015	2016	2017	2018	2019	2020	2019
	Actual	Amended Budget	Budget	Budget	Budget	Budget	Budget
Fund Balance, Jan. 1 (estimate)	\$ 321,734	\$ 234,472	\$ 112,304	\$ 8,544	\$ 235,384	\$ 10,224	\$ 17,064
Revenue:							
Tax Levy	1,453,762	1,393,588	633,440	643,440	653,440	663,440	673,440
Intergovernmental							
State transportation aids	-	-	701,800	701,800	701,800	701,800	701,800
State connecting highway aids	-	-	46,100	46,100	46,100	46,100	46,100
Grant - County Bridge Aid *	-	440,499	-	-	-	-	-
Special Assessments	61,124	110,000	20,000	20,000	20,000	20,000	20,000
Other Grants	146,403	-	-	-	888,000	656,000	-
Impact Fees	89,052	42,935	69,400	40,000	40,000	40,000	40,000
LRIP Grant and other state pymts	46,773	-	-	45,000	-	-	-
Repayment of Loans	5,635	4,000	3,500	5,500	5,500	4,500	3,500
Other income	20,211	500	-	-	-	-	-
Fund Transfers In - General Fund	-	-	-	-	-	-	-
Total Revenue	1,822,960	1,991,522	1,474,240	1,501,840	2,354,840	2,131,840	1,484,840
Expenditures:							
Street Resurfacing	(1,526,813)	(1,155,000)	(1,150,000)	(1,150,000)	(1,150,000)	(500,000)	(1,350,000)
Crack sealing	-	(50,000)	(50,000)	-	-	-	-
Street sign replacement	-	(10,000)	(10,000)	-	-	-	-
Christmas lights	(7,484)	(10,000)	(10,000)	(10,000)	-	-	-
Village signs - wayfinding & welcome	-	(32,505)	-	-	-	-	-
Sidewalks	(23,118)	-	(144,000)	-	(1,110,000)	-	-
Bridges - Meadowbrook Park	-	-	(84,000)	-	-	-	-
Capital Improvements:							
Engineering (net cost) overage	(175,034)	(210,185)	(110,000)	(100,000)	(120,000)	(125,000)	(130,000)
Bridges *	(468)	(600,000)	-	-	-	-	-
Deerfield-Memorial Boat Ramp	-	-	-	-	-	-	-
Village Hall sign	-	-	-	-	-	-	-
Ariel photography	-	-	-	(15,000)	-	-	(15,000)
Hwy 29/FF/Sherwood	(136,685)	-	-	-	-	-	-
Velp Ave. - decorative lights	(13,462)	(17,000)	-	-	-	-	-
Small Business Loans	-	-	(20,000)	-	-	-	-
Riverdale	-	-	-	-	-	-	-
Miscellaneous	(27,158)	-	-	-	-	-	-
Shawano Ave (Cty FF to Glendale)	-	-	-	-	-	(775,000)	-
Vincent Road	-	(29,000)	-	-	(200,000)	(725,000)	-
Total Expenditures	(1,910,222)	(2,113,690)	(1,578,000)	(1,275,000)	(2,580,000)	(2,125,000)	(1,495,000)
Fund Balance, Dec. 31	\$ 234,472	\$ 112,304	\$ 8,544	\$ 235,384	\$ 10,224	\$ 17,064	\$ 6,904

Note: This schedule is used to assist the review of projects constructed in 2017 and review the timing of future projects over the next four years. This schedule is not a comprehensive plan but a tool to analyze approximate start dates for future projects based on available fund balance.

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

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

Village of Howard
Explanation of Transportation Aids Included in Capital Projects Fund

Please note that the State of Wisconsin establishes transportation aids with each biennial budget cycle. The state funding levels for the transportation aid changes with the state budget cycle. The amount of funding received by the village is dependent upon the state's funding level, the total of all expenditures reported by all municipalities of the state and one of three methods of calculating the aid payment. The table below reports the method used for the 2017 budget to determine the funding for the Village of Howard as calculated by the state.

2016 Transportation Aid Payment	\$ 610,319
Limits to Increase or Decrease of Aid for 2017:	
90% of prior year funding level	\$ 549,288
115% of prior year funding level	\$ 701,868
6-Year Average Costs (2010-2015)	\$ 4,861,291
3-Year Average Costs (2013-2015)	\$ 6,824,211
2015 Costs	\$ 9,459,786
6-year Average Cost	\$ 4,861,291
SOC Percentage	15.6376%
SOC Amount	<u>\$ 760,189</u>
 2017 Transportation Aid Payment	 <u>\$ 701,868</u>

Year	Annual Road Cost	6-Year Average	3-Year Average
2015	\$ 9,456,786	\$ 4,860,791	\$ 6,824,211
2014	\$ 7,937,181	\$ 3,865,200	\$ 4,660,920
2013	\$ 3,078,665	N/A	\$ 3,003,166
2012	\$ 2,966,915	N/A	\$ 2,897,371
2011	\$ 2,963,917	N/A	\$ 3,069,479
2010	\$ 2,761,282	N/A	N/A
2009	\$ 3,483,238	N/A	N/A

CAPITAL PROJECTS FUNDS - DEVELOPER PROJECTS

Developer Projects:

Project	Roadway and Sidewalk	Water Utility	Sanitary Sewer Utility	Storm Water Utility
1. Cozy Corners	\$445,000	\$170,000	\$235,000	\$300,000
2. Spring Green Phase 2 - 32 lots	\$430,000	\$140,000	\$130,000	\$235,000
3. Hidden Creek	\$727,000	\$270,000	\$270,000	\$540,000
4. Wech Property (Glendale/Pinecrest area)	\$280,000	\$100,000	\$100,000	\$200,000
5. Doreen Phillips property	\$410,000	\$170,000	\$155,000	\$180,000
Total Developer Costs by Fund	\$2,292,000	\$850,000	\$890,000	\$1,455,000

Calculation of Engineering Fees Charged on Projects:

Total Estimated Projects Cost	\$5,077,000	
Less: Non-developer portion of project costs	-	
Adjusted Estimated Projects Cost	5,077,000	
Less: Contingency (10.0%)	(461,500)	
Estimated Actual Contracted Construction Costs	4,615,500	
Multiply: Engineering Fees Percentage	15.0%	
Estimated Engineering Fees	\$692,300	(Rounded)

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

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

ENGINEERING DEPARTMENT

Explanation and Assumptions of Engineering Fees:

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

Historical Summary of Department

	2013 Actual	2014 Actual	2015 Actual	2016 Est. Actual	2017 Budget
Fees (nontax items)	\$ 158,996	\$ -	\$ -	\$ -	\$692,300
Engineering Expenses	(423,969)	(400,168)	(436,234)	(510,185)	(504,900)
Exp. allocated to projects	227,500	169,930	261,200	300,000	
Net operations	(\$37,473)	(\$230,238)	(\$175,034)	(\$210,185)	\$187,400

Activities, services or functions:

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

Budget Line Item Summary:	2015 Actual	2016 Estimated	2017 Budget	2017 Percentage
Contracted Services	\$55,750	\$40,000	\$20,000	3.96%
Insurance	16,618	15,945	17,000	3.37%
Telephone	4,141	4,400	4,000	0.79%
Repairs, Maintenance, Fuel	6,561	2,000	3,000	0.59%
Workshops and Conference	3,734	2,340	2,400	0.48%
Subscriptions	754	500	500	0.10%
Supplies	14,963	20,000	20,000	3.96%
Capital Outlay	-	10,000	18,000	3.57%
Employee Benefits	71,048	90,000	90,000	17.83%
Salaries and Wages	262,665	325,000	330,000	65.36%
Totals	\$436,234	\$510,185	\$504,900	100.00%

Engineering Department Continued

	2015 Positions FTE	2016 Positions FTE	2017 Positions FTE
Engineer	0.85	0.85	0.85
Staff Engineer	0.85	0.85	0.85
Engineer Tech	0.50	0.50	0.50
Part-time Techs <i>(3 part-time each year)</i>	1.00	1.00	1.00

2017 Budget Analysis:

The village may develop 40-100 more lots in up to three different subdivisions in 2017. The engineering fees charged on the project will assist in lowering the departments net cost to the point of actually contributing more money to the Capital Improvement Fund.

Explanation of Enterprise Funds

Water and Sewer Utilities

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

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

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

The sanitary sewer system rates are established by the village board. For the past several years, the GBMSD has been increasing the utility's cost to process sewage resulting in increased customer rates. The utility will hire a consultant to perform a rate study to establish new rates that will take affect in early 2014. The high strength or industrial customer surcharge rates are changed at the beginning of each year to mirror the rates charged by the GBMSD.

For budget purposes, the 2013 amounts used represent estimated actual results for all of 2013. Estimated actual amounts are used rather than the budgeted amounts since the estimates are more accurate and both utilities review the need for rate changes based on actual results, not budget information. (The governmental funds report 2013 budget numbers in an attempt to be more consistent in reporting information related to tax levies and budget to budget variances.)

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

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

Storm Water Utility

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

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

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

Golf Course

The village purchased the Village Green Golf Course and Restaurant, a nine hole public golf course, on January 1, 1997. The course was purchased from a company which had operated the course for over twenty years. The first sixteen years of operations have been quite successful.

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

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

Water Utility Rates

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

	2015-2016	2012-2014	2011	2009-2010
Up to 10,000 gallons	\$6.85	\$6.05	\$5.10	\$5.10
Next 90,000 gallons	\$6.65	\$5.75	\$4.35	\$4.35
Over 100,000 gallons	\$6.40	\$5.50	\$3.25	\$3.25

Service charge based on meter size:

	Monthly Rates				
	2015-2016	2014	2013	2012	2011
Meter Size: 5/8"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
3/4"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
1"	\$25.00	\$22.00	\$22.00	\$22.00	\$15.61
1.25"	\$33.00	\$29.00	\$29.00	\$29.00	\$21.76
1.5"	\$40.00	\$35.00	\$35.00	\$35.00	\$29.01
2"	\$59.00	\$52.00	\$52.00	\$52.00	\$42.01
3"	\$91.00	\$80.00	\$80.00	\$80.00	\$69.01
4"	\$132.00	\$116.00	\$116.00	\$116.00	\$108.01
6"	\$222.00	\$195.00	\$195.00	\$195.00	\$195.02
8"	\$325.00	\$286.00	\$286.00	\$286.00	\$286.03

Sewer Utility Rates

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

	Est. 2017	2016	2015	2014	
Vol chrg (per 1,000 gal)	\$5.38	\$4.40	\$4.40	\$3.95	
Service charge	\$4.00	\$4.00	\$4.00	\$2.75	
<i>Industrial surcharges:</i>					
BOD > 266 mg/l	\$0.41746	\$0.43068	\$0.39331	\$0.41275	per pound
TSS > 266 mg/l	\$0.36632	\$0.41292	\$0.34822	\$0.37322	" "
Phosphorus > 10 mg/l	\$0.58783	\$0.60597	\$0.56768	\$0.66558	" "
TKN > 46 mg/l	\$0.75750	\$0.64043	\$0.65358	\$0.83747	" "

Note: The rates for the four industrial surcharges represent the anticipated change effective January 1, 2017 and are matching the GBMSD's rates found in their budget document.

Storm Water Utility Rates

	2017	2016/2015	2008 thru 2014	2005/2006/2007
ERU quarterly rate	\$15.78	\$15.48	\$13.00	\$11.00
ERU monthly rate	\$5.26	\$5.16	\$4.33	N/A
	2017		2016	
Golf Course Rates 2015, 2014 and 2013	9 holes	18 holes	9 holes	18 holes
Daily rate	\$16.50	\$25.00	\$16.50	\$25.00
League rate	\$14.50	N/A	\$14.50	N/A
Senior rate	\$14.50	\$21.00	\$14.50	\$21.00
Junior rate	\$9.00	\$18.00	\$9.00	\$18.00
Membership fees-single		\$625	annual fee	\$625
Membership fees-married couple		\$875	annual fee	\$875
Membership fees - senior (over 60)		\$480	annual fee	\$480
Membership fees-married senior (over 60)		\$680	annual fee	\$680
Membership fees - junior (16 and under)		\$200	annual fee	\$200

VILLAGE OF HOWARD, WISCONSIN

Combining Budget for Enterprise Funds

For Year Beginning January 1, 2017

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Total Combined
Operating Revenue	\$ 5,692,900	\$ 3,688,200	\$ 973,773	\$ 637,200	\$ 10,992,073
Operating Expenses					
Operation and maintenance	3,665,599	2,809,100	535,900	561,000	7,571,599
Administrative and general	370,500	390,100	-	15,000	775,600
Depreciation and amortization	615,000	330,000	260,000	47,000	1,252,000
Total Operating Expenses	4,651,100	3,529,200	795,900	623,000	9,599,199
Operating Income	1,041,801	159,001	177,873	14,200	1,392,874
Nonoperating Revenues (Expenses)					
Interest revenue	21,000	19,000	25,000	150	65,150
Interest expense	(19,500)	-	-	-	(19,500)
Operating transfers out	-	-	-	-	-
Contributed capital	850,000	400,000	1,800,000	-	3,050,000
Transfers out (formerly Taxes)	(532,000)	(15,000)	-	-	(547,000)
Total Nonoperating Revenues (Expenses)	319,500	404,000	1,825,000	150	2,548,650
Change in Net Assets	1,361,301	563,001	(1,647,127)	14,350	3,941,524
Net Assets - January 1	27,073,737	22,362,380	20,885,888	2,843,582	73,165,587
Net Assets - December 31	\$ 28,435,038	\$ 22,925,381	\$ 19,238,761	\$ 2,857,932	\$ 77,107,111

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

	2015 Actual	2016 Estimated Actual	2017 Budget
Operating Revenue			
Charges for services	\$ 5,333,162	\$ 5,410,000	\$ 5,468,500
Other	222,485	222,500	224,400
	<hr/>		
Total Operating Revenue	5,555,647	5,632,500	5,692,900
	<hr/>		
Operating Expenses			
Operation and maintenance	3,422,316	3,286,525	3,665,599
Administrative and general	331,421	355,500	370,500
Depreciation	601,231	605,000	615,000
	<hr/>		
Total Operating Expenses	4,354,968	4,247,025	4,651,100
	<hr/>		
Operating Income	1,200,679	1,385,475	1,041,801
	<hr/>		
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	22,958	20,200	21,000
Other revenue	70,121	-	-
Interest and amortization expense	(37,021)	(21,700)	(19,500)
Capital contributions	289,732	520,000	850,000
Transfers out	(516,738)	(524,000)	(532,000)
	<hr/>		
Total Nonoperating Revenues (Expenses) Transfers and Capital contributions	(170,948)	(5,500)	319,500
	<hr/>		
Change in Net Assets	1,029,731	1,379,975	1,361,301
	<hr/>		
Net Assets - January 1	24,664,031	25,693,762	27,073,737
	<hr/>		
Net Assets - December 31	\$ 25,693,762	\$ 27,073,737	\$ 28,435,038
	<hr/>		

WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$4,946,003	\$4,959,716	\$5,022,442	\$5,333,162	\$5,410,000	\$5,468,500
Percentage Change	0.28%	1.26%	6.19%	1.44%	1.08%

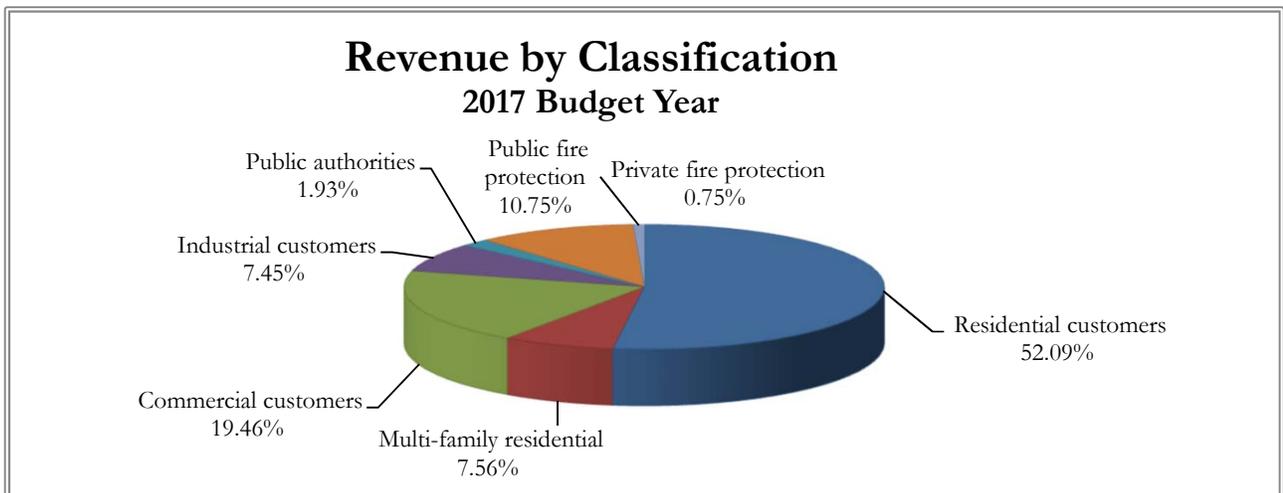
Explanations and Assumptions:

The village had the PSC review water rates in 2012 and 2014 with new rates being adopted. Water revenues are generated from charges based on the consumption of water used by residents, commercial and industrial customers. Public fire protection charges are made to customers and the village government. Private fire protection is charged to commercial entities with private fire devices like sprinkler systems.

Line item detail:	2015 Actual	2016 Est. Actual	2017 Budget	Percent of budget
Residential customers	\$ 2,782,272	\$ 2,810,000	\$ 2,838,100	51.90%
Multi-family residential	418,713	408,000	412,100	7.54%
Commercial customers	937,841	1,050,000	1,060,500	19.39%
Industrial customers	428,587	402,000	406,000	7.42%
Public authorities	120,103	105,000	105,000	1.92%
Public fire protection	583,116	580,000	585,800	10.71%
Private fire protection	39,129	41,000	41,000	0.75%
Other metered sales	23,401	14,000	20,000	0.37%
Total Charges for Service	\$ 5,333,162	\$ 5,410,000	\$ 5,468,500	99.63%

2017 Budget Analysis:

The budget reflects an 1% increase in all revenue categories, except private fire protection and other metered sales. A 1% growth factor was used based on estimates of a 1% growth in the number of customers in 2017 for new construction.



WATER UTILITY

REVENUE - OTHER

Historical Summary:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$62,185	\$96,522	\$96,522	\$222,485	\$222,500	\$224,400
Percentage Change	55.22%	0.00%	130.50%	0.01%	0.85%

Explanations and Assumptions:

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

Line item detail:	2015 Actual	2016 Est. Actual	2017 Budget	Percent of budget
Forfeited discounts	\$ 36,992	\$ 36,500	\$ 36,900	16.44%
Rents	\$ 140,645	\$ 141,000	\$ 142,000	63.28%
Miscellaneous	44,848	45,000	45,500	20.28%
Total Other Revenue	\$ 222,485	\$ 222,500	\$ 224,400	100.00%

2017 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2017 due to estimated increase in number of customers.

WATER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

GOALS

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

ACCOMPLISHMENTS

2016 Continued working with staff and outside consultants on leak detection and repairs.

2015 Tower #4, reservoir #2 were both dry inspected. Installed new meters with new technology. Continued working with staff and outside consultants on leak detection and repairs. Began installing new meter technology that allows for instant reading of meters and accumulation of meter data in real time.

2014

Quantitative Performance Measures:

Year	Number of gallons			Sold & Used	Percentage Sold
	Well water	Purchased water	Total Water		
2000	598,898,000	-	598,898,000	414,683,000	69.2%
2001	640,188,000	-	640,188,000	492,275,000	76.9%
2002	631,980,000	-	631,980,000	474,974,000	75.2%
2003	662,678,000	-	662,678,000	599,115,000	90.4%
2004	701,227,000	-	701,227,000	616,448,000	87.9%
2005	766,323,000	-	766,323,000	628,311,000	82.0%
2006	732,793,000	-	732,793,000	692,154,000	94.5%
2007	501,294,000	230,402,000	731,696,000	725,217,000	99.1%
2008	1,266,000	622,224,000	623,490,000	564,127,000	90.5%
2009	1,168,000	636,307,000	637,475,000	520,223,000	81.6%
2010	1,035,000	630,038,000	631,073,000	582,073,000	92.2%
2011	719,000	676,084,000	676,803,000	547,692,000	80.9%
2012	753,000	722,647,000	723,400,000	596,303,000	82.4%
2013	14,085,000	678,760,000	692,845,000	528,510,000	76.3%
2014	618,000	663,241,000	663,859,000	545,674,000	82.2%
2015	713,000	598,115,000	598,828,000	507,155,000	84.7%
2016 estimates	750,000	600,000,000	600,750,000	515,000,000	85.7%

PROGRAM EXPENDITURES	2015 Actual	2016 Est. Actual	2017 Budget	Percent of budget
Operation labor	\$ 2,570	\$ 2,500	\$ 2,500	0.07%
Pumping operating labor	-	-	-	0.00%
Water purchased	2,563,112	2,648,400	3,030,000	82.66%
Source of supply miscellaneous	125	125	100	0.00%
Source of supply - maintenance	-	200	200	0.01%

PROGRAM EXPENDITURES (Continued)

Fuel for pumping	\$ 23,848	\$ 22,000	\$ 24,000	0.65%
Pumping supplies	-	-	500	0.01%
Maintenance pumping plant	7,343	38,000	10,000	0.27%
Water treatment labor	18,784	19,200	19,700	0.54%
Chemicals	7,174	7,200	7,200	0.20%
Water treatment supplies	335	2,700	1,800	0.05%
Water treatment plant maintenance	7,924	6,000	8,000	0.22%
Transmission labor	4,343	4,100	4,300	0.12%
Transmission supplies	54,257	55,000	55,000	1.50%
Rent	33,000	33,000	36,000	0.98%
Maintenance structures (painting)	469	-	-	0.00%
Maintenance - distribution	40,752	38,000	40,000	1.09%
Maintenance - watermains	139,191	165,700	169,800	4.63%
Maintenance - fire mains	14,805	12,000	13,000	0.35%
Maintenance - services	334,733	92,000	100,000	2.73%
Maintenance - meters	23,425	20,000	30,000	0.82%
Maintenance - hydrants	60,819	50,000	40,000	1.09%
Maintenance - misc plant	5,827	4,000	5,000	0.14%
Meter reading labor	25,715	6,500	6,500	0.18%
Accounting dept. labor	52,475	58,000	60,000	1.64%
Customer account supplies	1,290	1,900	2,000	0.05%
Total Operations & Maint.	\$ 3,422,316	\$ 3,286,525	\$ 3,665,599	100.00%

2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
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Working Foreman	0.80	0.80	0.80
Laborer	2.40	2.40	2.40
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.15	0.15	0.15
Accountant Asst/bookkeeper	0.00	0.00	0.15
Utility billing clerk	0.40	0.40	0.40
Total FTEs	4.30	4.30	4.45

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$3,220,855	\$3,481,866	\$3,667,835	\$3,422,316	\$3,286,525	\$3,665,599
Percentage Change	8.10%	5.34%	-6.69%	-3.97%	11.53%

WATER UTILITY

ADMINISTRATION AND GENERAL

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

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

ACCOMPLISHMENTS

- 2016 Continued installation of new meters with new radio transmitters.
- 2015 Contracted for dry inspections services for tower #4 and reservoir. Hired contractors to perform two rounds of leak detection services.
- 2014 Continued implementation of a water valve exercising program.

	2015 Actual	2016 Est. Actual	2017 Budget	Percent of budget
Administration labor	\$ 123,425	\$ 136,700	\$ 140,500	37.92%
Office supplies	41,171	44,600	45,000	12.15%
Outside services employed	12,129	12,000	13,000	3.51%
Property insurance	6,836	5,400	7,000	1.89%
Injuries and damages	15,940	-	-	0.00%
Pensions and other benefits	126,338	150,000	157,500	42.51%
Other expenses	694	800	1,000	0.27%
Regulatory commission exp	4,888	6,000	6,500	1.75%
Total Administration/General	\$ 331,421	\$ 355,500	\$ 370,500	100.00%

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Administrator	0.15	0.15	0.15
Administrators assistant/PIO	0.15	0.15	0.15
Public Works Director	0.25	0.25	0.25
Administrative assistants	0.45	0.45	0.45
Engineer Tech & GIS operator	0.45	0.45	0.45
Total FTEs	1.45	1.45	1.45

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Est. Actual	2017 Budget
	\$342,856	\$380,813	\$388,583	\$331,421	\$355,500	\$370,500
Percentage Change		11.07%	2.04%	-14.71%	7.27%	4.22%

Village of Howard
Schedule of Estimated Cash Flows by Year - Water Utility

	2016 Estimate	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Cash Balance, Jan. 1	\$2,170,346	\$3,783,779	\$2,691,535	\$2,426,453	\$2,299,492	\$2,500,524
Revenue:						
Charges for Services	5,410,000	5,468,500	5,550,525	5,633,780	5,718,267	5,803,984
Change in Accounts Receivable - convert to cash	100,000	(150,000)	150,000	(150,000)	150,000	(150,000)
Change in Accrued Liabilities	(30,000)	(30,000)	(10,000)	(10,000)	(10,000)	(10,000)
Other revenue	222,500	224,400	224,400	224,400	224,400	224,400
Special Assessments and capital contributions	700,000	200,000	200,000	300,000	400,000	300,000
Interest income	22,958	21,000	26,000	26,000	27,000	27,000
Intergov't - Grants & Sales Taxes	-	-	-	-	-	-
Operating expenses	(3,286,525)	(3,665,599)	(3,793,885)	(3,926,665)	(4,064,036)	(4,206,299)
Administrative expenses	(355,500)	(370,500)	(379,796)	(389,324)	(399,090)	(409,100)
Capital Improvements & Equipment	(650,000)	(1,258,000)	(1,045,000)	(650,000)	(650,000)	(500,000)
New subdivisions	(520,000)	(\$850,000)	(500,000)	(500,000)	(500,000)	(500,000)
Interest expense	(22,280)	(20,045)	(17,325)	(14,153)	(10,508)	(6,450)
Principal payments on debt	(125,000)	(130,000)	(135,000)	(135,000)	(145,000)	(150,000)
Transfers out	(524,000)	(532,000)	(535,000)	(536,000)	(540,000)	(542,000)
Cash Balance, Dec. 31	\$3,783,779	\$2,691,535	\$2,426,453	\$2,299,492	\$2,500,524	\$2,382,060

2017 Budget Analysis - Operations and Maintenance:

In 2007, the Village began purchasing water from the Central Brown County Water Authority (Authority). Since then, payments to the Authority have been classified as water purchased for resale. The cost associated with purchasing water from the Authority is determined by the Authority in their budget process. At the time of printing this document, the Authority's budget was not yet completed but an estimate was obtained for the 2017 budget amount.

2017 Budget Analysis - Administration and General

Adjusted budget amounts based on historical trends and averages. Pension and other benefits will increase in 2017 primarily as a result of an estimated 15% increased in health insurance costs.

2017 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC. The budget amount represent estimates of the 2017 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

2017 Budget Analysis - Transfers Out (formerly Taxes):

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

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

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Sewer Utility

For Year Beginning January 1

	2015 Actual	2016 Estimated Actual	2017 Budget
Operating Revenue			
Charges for services	\$2,988,423	\$2,997,000	\$3,668,400
Other	19,384	25,800	19,800
Total Operating Revenue	3,007,807	3,022,800	3,688,200
Operating Expenses			
Operation and maintenance	2,229,431	2,747,800	2,809,100
Administrative and general	369,797	356,430	390,100
Depreciation	315,094	325,000	330,000
Total Operating Expenses	2,914,322	3,429,229	3,529,200
Operating Income (Loss)	93,485	(406,429)	159,001
Nonoperating Revenues (Expenses)			
Interest revenue	20,854	20,000	19,000
Interest expense	(697)	-	-
Capital contributions	93,619	532,000	400,000
Transfers (formerly Taxes)	(11,294)	(11,300)	(15,000)
Total Nonoperating Revenues (Expenses)	102,482	540,700	404,000
Change in Net Assets	195,967	134,271	563,001
Net Assets - January 1	22,032,142	22,228,109	22,362,380
Net Assets - December 31	\$22,228,109	\$22,362,380	\$22,925,381

SEWER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$2,412,192	\$2,808,765	\$2,980,712	\$2,988,423	\$2,997,000	\$3,668,400
Percentage Change	16.44%	6.12%	0.26%	0.29%	22.40%

Explanations and Assumptions:

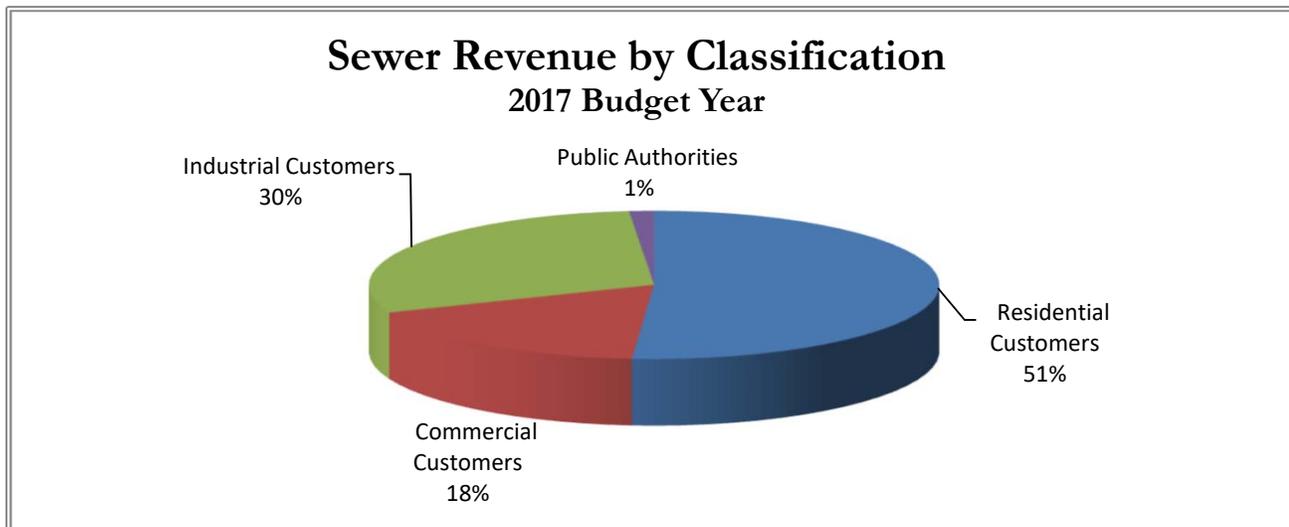
The sewer rates are established by the village board. The flow rate was adjusted in 2011, 2012 and 2013. The 2016 budget amounts are based on the combination of historical trends and estimated new housing starts and new businesses. A rate increase is necessary for 2017 and is factored into the budget.

Line item detail:	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
Residential Customers	\$1,532,642	\$1,535,600	\$1,879,600	51.24%
Commercial Customers	456,422	529,200	647,700	17.66%
Industrial Customers	939,278	890,000	1,089,400	29.70%
Public Authorities	60,081	42,200	51,700	1.41%
Total Charges for Service	\$2,988,423	\$2,997,000	\$3,668,400	100.00%

2017 Budget Analysis:

Sewer rates were increased in the summer of 2013. Costs have increased substantially since then for treatment. The rates for 2017 will be increased to cover the increased costs. An estimate of the increase in sewer flow rates is \$0.98 but a final calculation will be performed at year end 2016.

The Industrial customer revenues have seen fluctuations from year to year due to changes in the largest customer's pretreatment facility. Industrial revenue is estimated to increase 1.0% in 2017.



SEWER UTILITY

REVENUE - OTHER

Historical Summary:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$14,922	\$14,257	\$14,466	\$19,384	\$25,800	\$19,800
Percentage Change	-4.46%	1.47%	34.00%	33.10%	-23.26%

Explanations and Assumptions:

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

Line item detail:	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
Forfeited discounts	\$18,381	\$18,600	\$18,800	94.95%
Miscellaneous	1,003	7,200	1,000	5.05%
Total Other Revenue	\$19,384	\$25,800	\$19,800	100.00%

2017 Budget Analysis:

The budget reflects an estimated 1% increase in forfeited discounts for 2017 based on utility growth. Miscellaneous revenue is being budgeted at historical trends excluding 2016 estimate.

SEWER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

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

ACCOMPLISHMENTS

2016 - 2014 Continued monitoring flow results by updating spreadsheet with flow data. Continued with sewer cleaning and inspection program.

PROGRAM EXPENDITURES	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
Operation labor	\$19,326	\$22,000	\$22,600	0.80%
Fuel for pumping	7,883	8,000	8,300	0.30%
Phosphorus chemicals	-	-	-	0.00%
Transportation expense	22,407	14,000	20,000	0.71%
Green Bay Met Charges-treatment	2,006,923	2,508,600	2,558,800	91.09%
Maintenance - Collection	105,077	113,600	115,900	4.13%
Maintenance - Pumping	14,434	20,600	21,100	0.75%
Maintenance - General Plant	691	500	1,000	0.04%
Billing labor and supplies	52,690	60,500	61,400	2.19%
Total Operating Expenses	\$2,229,431	\$2,747,800	\$2,809,100	100.00%

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Working Foreman	0.15	0.15	0.15
Laborer	1.60	1.60	1.60
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Accountant asst/bookkeeper	0.00	0.00	0.15
Clerk Typist	0.25	0.25	0.25
Meter reader	0.25	0.25	0.25

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$1,952,789	\$1,805,323	\$2,177,214	\$2,229,431	\$2,747,800	\$2,809,100
Percentage Change	-7.55%	20.60%	2.40%	23.25%	2.23%

SEWER UTILITY

EXPENSE - ADMINISTRATION AND GENERAL

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

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

ACCOMPLISHMENTS

2016-2014 1. Updated sewer replacement schedule and continued to replace sewer lines as needed.

PROGRAM EXPENDITURES	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
Administration labor	\$ 102,995	\$ 114,600	\$ 117,500	30.12%
Meter reading labor	25,715	6,500	6,500	1.67%
Meter supplies (50% meter exp)	23,541	20,000	30,000	7.69%
Office supplies	37,217	30,000	37,000	9.48%
Outside services employed	11,215	14,000	15,000	3.85%
Property insurance	29,050	25,830	27,000	6.92%
Pensions & benefits	70,672	72,000	75,600	19.38%
Uncollectible accounts	-	500	500	0.13%
Miscellaneous (ROR)	36,392	40,000	45,000	11.54%
Rents	33,000	33,000	36,000	9.23%
Total Administration	\$ 369,797	\$ 356,430	\$ 390,100	100.00%

2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk/typists	0.40	0.40	0.40
Engineer Tech & GIS operator	0.30	0.30	0.30
Foreman	0.15	0.15	0.15

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$296,816	\$315,610	\$381,551	\$369,797	\$356,430	\$390,100
Percentage Change	6.33%	20.89%	-3.08%	-3.61%	9.45%

Village of Howard
Schedule of Estimated Cash Flows by Year - Sewer Utility

	2016 Estimate	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Cash Balance, Jan. 1	\$1,107,041	\$414,311	\$257,312	(\$442,902)	\$146,867	\$181,415
Revenue:						
Charges for Services	\$2,997,000	\$3,668,400	3,760,082	3,854,047	3,950,403	4,049,161
Change in Accounts Receivable - conver to cash	(150,000)	100,000	(150,000)	150,000	(160,000)	160,000
Change in Accrued Liabilities	(30,000)	(30,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other revenue-forfeited discounts	\$25,800	\$19,800	19,800	19,800	19,800	19,800
Special Assessments and capital contributions	245,000	380,000	450,000	550,000	600,000	550,000
Interest income	20,000	19,000	19,000	19,000	19,000	19,000
Intergov't - Grants & Sales Taxes	-	-	-	-	-	-
Operating expenses	(\$2,747,800)	(\$2,809,100)	(2,879,293)	(2,951,290)	(3,025,102)	(3,100,740)
Administrative expenses	(356,430)	(390,100)	(399,803)	(409,788)	(420,054)	(430,504)
Capital Improvements & Equipment	(185,000)	(210,000)	(1,045,000)	(217,000)	(522,500)	(100,000)
New subdivisions	(500,000)	(\$890,000)	(450,000)	(400,000)	(400,000)	(400,000)
Interest expense	-	-	-	-	-	-
Principal payments on debt	-	-	-	-	-	-
Transfers out (payment in-lieu of tax)	(11,300)	(15,000)	(20,000)	(20,000)	(22,000)	(25,000)
Cash Balance, Dec. 31	\$414,311	\$257,312	(\$442,902)	\$146,867	\$181,415	\$918,132

2017 Budget Analysis - Operations and Maintenance:

Charges by the GBMSD make up the overwhelming majority of expenses in this category. The GBMSD charges vary from year to year based on strength and gallons of sewage flowing to the GBMSD. With changes to our largest customer's pretreatment facility, it is very difficult to predict the cost in future years. The 2017 budget reflects a 2% increase based on GBMSD estimates.

2017 Budget Analysis - Administration and General

Pensions and benefits and administrative salaries make up the largest item within this category. For 2017, the largest increase will be 15% on health insurance contributions.

2017 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC for the water utility. The budget amount represents estimates of the 2017 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

2016 Budget Analysis - Taxes:

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

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

	2015 Actual	2016 Estimated Actual	2017 Budget
Operating Revenue			
Charges for services	\$ 893,635	\$ 898,800	\$ 917,673
Other - forfeited discounts	240,333	196,000	56,100
	<hr/>		
Total Operating Revenue	1,133,968	1,094,800	973,773
	<hr/>		
Operating Expenses			
Operation, maintenance and general	562,323	505,580	535,900
Depreciation	230,990	245,000	260,000
	<hr/>		
Total Operating Expenses	793,313	750,580	795,900
	<hr/>		
Operating Income	340,655	344,220	177,873
	<hr/>		
Nonoperating Revenues (Expenses)			
Interest revenue	25,219	17,000	25,000
Other revenue	965,852	60,000	-
Capital contributions (special assessments) & grants	528,034	2,250,000	1,800,000
	<hr/>		
Total Nonoperating Revenues (Expenses)	1,519,105	2,327,000	1,825,000
	<hr/>		
Change in Net Assets	1,859,760	2,671,220	2,002,873
	<hr/>		
Net Assets - January 1	16,354,908	18,214,668	20,885,888
	<hr/>		
Net Assets - December 31	\$ 18,214,668	\$ 20,885,888	\$ 22,888,761
	<hr/>		

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

STORM WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$742,932	\$753,628	\$769,248	\$893,635	\$898,800	\$917,673
Percentage Change	1.44%	2.07%	16.17%	0.58%	2.10%

Explanations and Assumptions:

The storm water utility rates were adjusted and effective on January 1, 2008 and again in November 2014. The rates are based on 3,301 square footage of impervious surface equaling one Equivalent Residential Unit (ERU). Rate requirements are reviewed annually with each budget document and based on cash flow requirements for operating and capital needs. This budget is estimating a rate increase of \$0.10 per ERU per month for 2017.

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

Line item detail:	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
ERU's Revenue	\$ 891,585	\$ 897,800	\$ 916,173	99.84%
Plan review fees	2,050	1,000	1,500	0.16%
Total Charges for Service	\$ 893,635	\$ 898,800	\$ 917,673	100.00%

2017 Budget Analysis:

Estimated revenue from ERU's in 2017 is based on the current actual number of ERU's plus an estimated increase of 70 more ERU's in 2017 for one-half the year. Plan review fees historically have fluctuated from year to year, ranging between \$0-\$2,500, contingent upon plans submitted for review; utilized a conservative estimate for 2017 based on historical trends.

STORM WATER UTILITY

OPERATING EXPENSES

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

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

ACCOMPLISHMENTS

2016 Continued with street sweeping operations, leaf and brush pick up services.
 2015 Continued 4X10's for fall leaf collection. Purchased a new chipper.
 2014 Utilized new leaf pick up unit to allow for 30 more hours of pick up service each week.

	2015 Actual	2016 Est. Actual	2017 Budget	2017 Budget
Insurance	\$ 7,100	\$ 7,100	\$ 7,100	1.40%
Workers compensation	11,620	9,480	11,400	1.88%
Contracted services	88,560	37,000	50,000	7.32%
Repairs, maintenance & fuel	72,640	50,000	55,000	9.89%
Other supplies & expenses	67,626	75,000	75,000	14.83%
Employee benefits	78,217	87,000	91,400	17.21%
Salaries and wages	236,560	240,000	246,000	47.47%
Rent & other charges	-	-	-	0.00%
Total Administration	\$ 562,323	\$ 505,580	\$ 535,900	100.00%

STORM WATER UTILITY - Operating Expenses (Continued):

	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)	2017 Positions Authorized (FTE)
Administrator	0.05	0.05	0.05
Administrative assistant/PIO	0.05	0.05	0.05
Administrative assistants-VH	0.10	0.10	0.10
Director of Administrative Services	0.05	0.05	0.05
Accountant I	0.05	0.05	0.05
Account Clerk	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Administrative assistants - PW	0.30	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.75	1.75	1.75
Engineer Tech & GIS operator	0.70	0.70	0.70
Mechanics	0.20	0.20	0.20
Laborer - leaf collection	0.25	0.25	0.25
Totals	4.15	4.15	4.15

2017 Budget Analysis:

The 2017 budget is anticipating a 20% increase in workers compensation premiums based on the experience mod increase. Increased benefits to allow for a 15% increase in health insurance. Increased wages to allow for a 1.5% cost of living increase and possible merit increases. Contracted services has noted large changes in recent years.

2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated Actual	2017 Budget
\$493,090	\$555,059	\$673,258	\$562,323	\$505,580	\$535,900
Percentage Change	12.57%	21.29%	-16.48%	-10.09%	6.00%

Village of Howard
Schedule of Cash Flow Analysis by Year - Storm Water

	2016 Estimate	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Cash Balance, Jan. 1 (estimate)	\$1,988,000	\$961,020	(\$1,888,107)	(\$1,553,982)	(\$1,230,965)	(\$1,126,042)
Revenue						
Charges for Services (Storm Fees)	897,800	916,173	921,245	923,869	929,837	932,539
Plan review fees	1,000	1,500	1,200	1,200	1,200	1,200
Other revenue	196,000	56,100	6,000	6,000	6,000	6,000
Special Assessments and lot sales	704,000	880,000	1,500,000	2,000,000	1,700,000	1,600,000
Interest income	17,000	25,000	35,000	35,000	45,000	55,000
Intergov't - Grants & Sales Taxes	29,800	-	-	-	-	-
Operating expenses	(505,580)	(535,900)	(549,320)	(563,052)	(577,114)	(591,502)
Capital Improvements & Equipment	(117,000)	(445,000)	(80,000)	(80,000)	-	-
New subdivisions	(2,250,000)	(\$3,747,000)	(\$1,500,000)	(\$2,000,000)	(\$2,000,000)	(\$2,000,000)
Cash Balance, Dec. 31 (estimate)	\$961,020	(\$1,888,107)	(\$1,553,982)	(\$1,230,965)	(\$1,126,042)	(\$1,122,804)

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

Equivalent Residential Unit (ERU) fee:

	2016	2017	2018	2019	2020	2021
Quarterly fee, per ERU	\$15.48	\$15.78	\$16.02	\$16.26	\$16.50	\$16.75
Monthly fee, per ERU	\$5.16	\$5.26	\$5.34	\$5.42	\$5.50	\$5.58

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

For Year Beginning January 1

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

Project Name	Year	Water	San. Sewer	Storm Water
Rehab projects	2017	\$ 50,000	\$ 50,000	\$ 75,000
Meter replacements	2017	250,000	-	-
Paint water tower #4	2017	175,000	-	-
Roadside mower	2017	-	-	225,000
Anti-icing tank farm & pumps	2017	-	-	25,000
Toolcat 423	2017	-	-	35,000
Utility van	2017	35,000	-	-
Greenfield/Glendale waterloop	2017	500,000		
Pickup	2017	-	35,000	-
Elmwood Court	2017	123,000	125,000	-
Cornell Rd ditching	2017	-	-	65,000
Stump grinding @ Brookfield woods	2017	-	-	20,000
ROW - Shawano/Greenfield	2017	125,000	-	-
<i>Totals for 2017</i>		<u>1,258,000</u>	<u>210,000</u>	<u>445,000</u>
Rehab projects	2018	50,000	50,000	50,000
Greenfield/Glendale waterloop	2018	500,000		
15 yard Dump Truck 368	2018	200,000	-	-
Elmwood Court	2018	123,000	125,000	-
Pickup truck	2018	27,000	-	-
Toolcat	2018	-	-	35,000
Seligman ditching	2018	-	-	150,000
Pavement saw	2018	-	-	7,500
Vincent Road reconstruction	2018	145,000	42,000	80,000
<i>Totals for 2018</i>		<u>1,045,000</u>	<u>217,000</u>	<u>322,500</u>
Shawano Ave. (Catherine - Greenfield)	2019	-	522,500	-
Greenfield/Glendale waterloop	2019	500,000	-	-
Reservoir roofing	2019	150,000	-	-
		<u>650,000</u>	<u>522,500</u>	
Jet Machine	2020	-	170,000	-
Street sweeper	2020	-	-	150,000
Rehab projects	2020	75,000	75,000	-
		<u>75,000</u>	<u>245,000</u>	<u>150,000</u>
Total Four Year Amount		<u>\$ 3,028,000</u>	<u>\$ 1,194,500</u>	<u>\$ 525,000</u>
Average Per Year		<u>\$757,000</u>	<u>\$298,625</u>	<u>\$131,250</u>

Water and Sewer Debt Service Summary

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

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

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

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

The Water Utility GO Debt obtained a rating of AA by Standard & Poor's along with all other village-wide GO debt issues. Should the utility be unable to make a payment on this GO debt issue, the village tax base will support this debt. Management believes the utility will be able to make all required debt payments without utilizing any taxes to cover the debt payments.

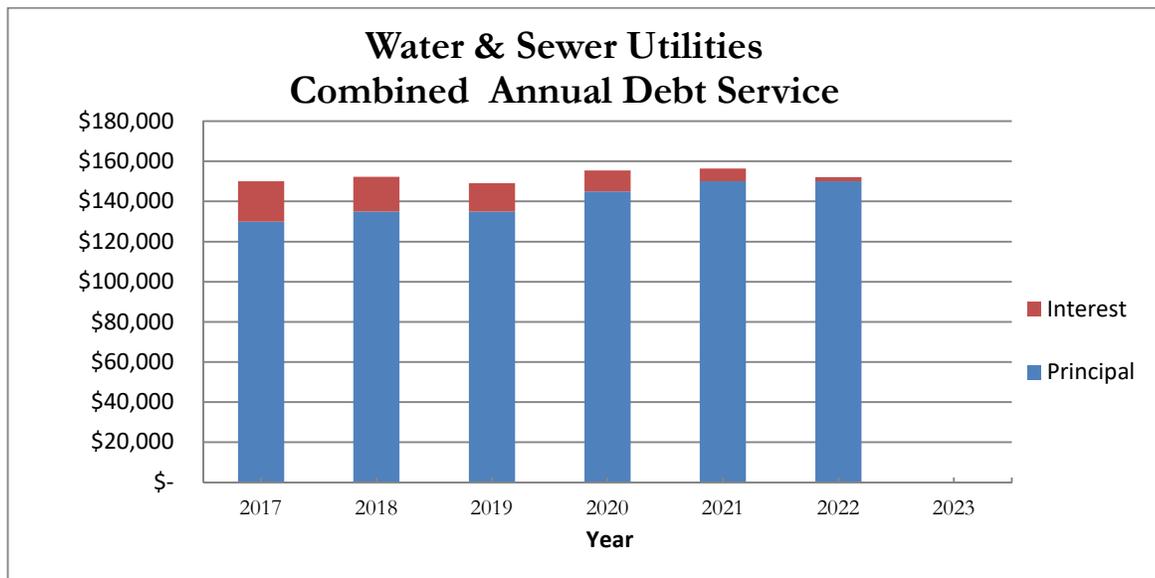
The village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue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

There is no legal debt limit for the revenue bond debt. General obligation debt is limited to 5% of the total assessed value of the village.

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

The following schedule is a list of debt payments expected in the 2017 budget year:

Debt Issue	Principal Payments	Interest Payments	Total Payments
General Obligation Debt - Water	\$130,000	\$20,045	\$150,045
	-	-	-
Totals for 2017	\$130,000	\$20,045	\$150,045



Water and Sewer Debt Service Continued

Effects of existing debt on future operations:

	Principal	Interest	Total	Debt Allocated To	
				Water	Sewer
2017	\$ 130,000	\$ 20,045	\$ 150,045	\$ 150,045	\$ -
2018	135,000	17,325	152,325	152,325	-
2019	135,000	14,152	149,152	149,152	-
2020	145,000	10,508	155,508	155,508	-
2021	150,000	6,450	156,450	156,450	-
2022	150,000	2,175	152,175	152,175	-
2023	-	-	-	-	-
	\$ 845,000	\$ 70,655	\$ 915,655	\$ 915,655	\$ -

The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest expense do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for the utilities are on a GAAP basis (full accrual), the interest for 2017 reflected above does not agree with the total interest reported in the water budget.

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

	2015 Actual	2016 Estimated	2017 Budget
Revenue			
Green fees	\$ 194,231	\$ 195,900	\$ 200,000
Golf cart rentals	77,122	71,700	76,000
Beverages	25,065	30,200	32,000
Other golf revenues	7,083	8,500	9,000
Rental income	441	300	200
Restaurant sales			
Bar sales	62,940	81,300	140,000
Food sales	80,401	148,000	180,000
Total Operating Revenues	<u>447,283</u>	<u>535,900</u>	<u>637,200</u>
Operating expenses:			
Golf operations:			
Salaries & benefits	100,577	120,800	122,600
Insurance	5,608	11,970	12,000
Supplies and other expenses	66,464	37,000	50,000
Cost of goods sold	10,418	13,400	14,400
Repairs and maintenance	30,097	30,491	30,000
Advertising	1,631	3,900	4,000
Telephone and utilities	22,239	24,000	25,000
Restaurant expenses			
COGS - bar	20,461	25,000	42,000
COGS - food	60,955	90,000	90,000
Advertising	3,425	13,000	6,000
Insurance	9,888	5,000	9,000
Labor	84,086	99,000	100,000
Utilities	13,811	15,000	16,000
All other expenses	45,875	40,000	40,000
Depreciation	45,359	47,000	47,000
Administrative expenses	11,673	14,000	15,000
Total operating expenses	<u>532,567</u>	<u>589,561</u>	<u>623,000</u>
Operating income	(85,284)	(53,661)	14,200
Other income (expenses) & operating transfers			
Interest and other income	265	-	150
Gain (loss) on sale of equipment	-	1,200	-
Transfers in	-	125,000	-
Total operating transfers over non-operating revenue	<u>265</u>	<u>126,200</u>	<u>150</u>
Change in net assets	(85,019)	72,539	14,350
Net Assets - January 1	<u>2,856,062</u>	<u>2,771,043</u>	<u>2,843,582</u>
Net Assets - December 31	<u>\$ 2,771,043</u>	<u>\$ 2,843,582</u>	<u>\$ 2,857,932</u>

Summary of Golf Course Budget

On December 31, 1996, the village of Howard purchased a local nine hole golf course. The facility is being operated as a public golf course, providing golf carts, club rentals and miscellaneous merchandise sales. In addition to the golf operations, the club house houses a restaurant facility that is open during summer months and every Friday of the year. The restaurant has been providing a Friday "fish-fry" for more than 30 years. In 2011, the restaurant was rented to Coaches Corner, a popular local restaurant/bar operation.

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

The past ten years the village has funded capital outlay items from existing operations. Continued investment in equipment and building facilities will be made in future years from available resources.

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

MISSION		STRATEGIC OBJECTIVES	
To provide our residents with a friendly, attractive and active community by providing the best 9 hole golf course in Wisconsin.		1. Provide daily maintenance services of the greens, tee boxes and fairways of the golf course. 2. Maintain golf carts in excellent working condition. 3. Re-establish the restaurant facility as one of the best in the area. 4. Expand weekday league play.	
GOALS		PLAN OF ACTION	
1. Provide an excellent golf course experience for 6-9 months of the year. 2. Provide a professional "Pro Shop" atmosphere for golf participants. 3. Operate the restaurant on a daily basis during the golf season with emphasis on re-establishing the fabulous Friday Night Fish Fry.		1. Mow all greens and fairways daily and distinguish a "rough" area on each hole. 2. Maintain tee boxes through daily mowing and by repairing divots. 3. Increase advertising efforts focusing on major improvements made to the facility.	
EVALUATION OF RESULTS			
2016	1. Created two new menus for customer satisfaction. 2. Hired a new restaurant manager/chef to add a professional food experience for the customer.		
2015	1. Installed new weather shelter at hole #5. 2. Installed new "Gold tees" creating much shorter holes. 3. Removed 15 geese from the course through the USDA Wildlife Service. 4. Purchased four new golf carts.		
2014	1. Installed new roof and painted exterior of maintenance facility. 2. Initiated a pond maintenance program. 3. Repaired and re-stripped clubhouse parking lot. 4. Installed new split rail fencing at various locations on the course. 5. Replaced 5 golf carts and sold old carts. 6. Began a new radio advertising program.		

	2014 Positions Authorized (FTE)	2015 Positions Authorized (FTE)	2016 Positions Authorized (FTE)
Accountant I	0.05	0.05	0.05
Accountant Asst	0.00	0.00	0.10
Golf operations			
Manager - 1 full-time	0.00	1.00	1.00
Part-time - 20 in '14 & '15, 28 in '16	3.50	3.50	3.50

Capital Outlays

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

	Year	Amount
Gas golf carts - replace 4	2017	\$ 22,000
Patio installation	2017	\$ 15,000
Golf course improvements	2017	\$ 30,000
Sandtrap edger	2017/2018	\$ 8,000
Fertilizer spreader	2017/2018	\$ 8,000
Course improvements	2018	\$ 25,000
Gas golf carts - replace 2	2018	\$ 10,200
Misc course improvements	2019	\$ 10,000
Gas golf carts - replace 2	2019	\$ 10,400
Tee mower	2019	\$ 27,000

Discussion of Net Assets for Golf Course:

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

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

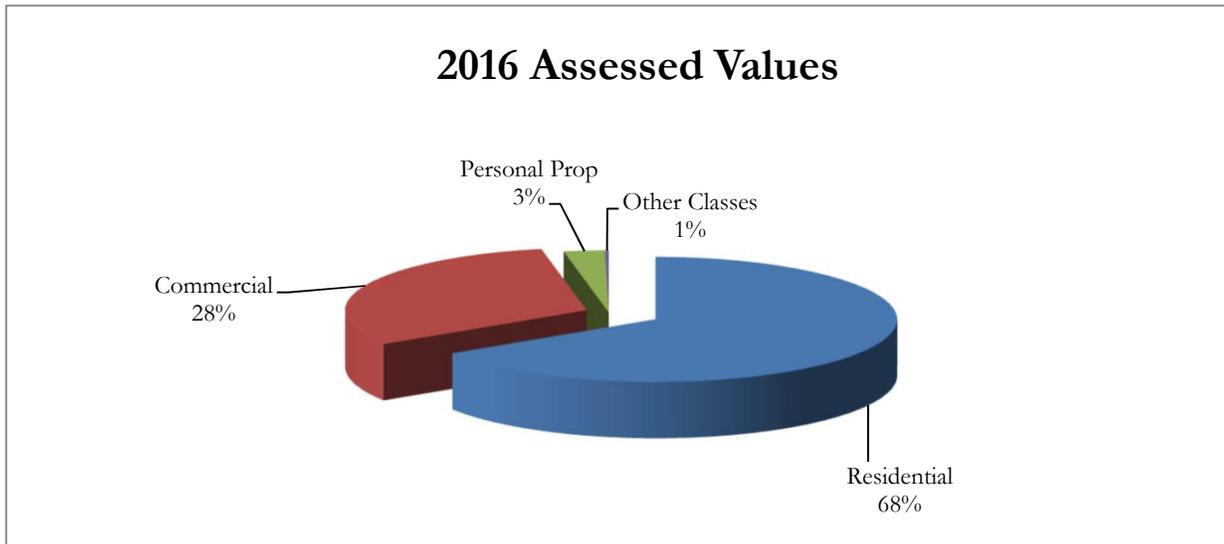
Quantitative Performance Measures:			
	Rounds of Golf	Kilowats used	Therms used
2016 est.	12,953	122,127	4,584
2015	12,471	111,632	4,904
2014	12,699	94,659	7,330
2013	15,010	N/A	N/A
2012	18,390	N/A	N/A
2011	12,847	N/A	N/A
2010	18,110	N/A	N/A
2009	19,620	N/A	N/A
2008	19,856	N/A	N/A
2007	22,027	N/A	N/A
2006	23,555	N/A	N/A
2005	22,435	N/A	N/A
2004	22,343	N/A	N/A
2003	21,885	N/A	N/A
2002	22,928	N/A	N/A
2001	20,997	N/A	N/A
2000	26,511	N/A	N/A

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

Year	Assessed Valuations				Total Assessed Valuation	Total Equalized Valuation	Ratio of Total Assessed to Equalized Values
	Residential	Commercial and Manufacturing	Personal Property	All Other Classes			
2007	\$ 910,049,800	\$ 383,073,900	\$ 42,921,300	\$ 3,918,600	\$ 1,339,963,600	\$ 1,341,952,900	99.85%
2008	\$ 930,259,500	\$ 384,622,100	\$ 43,980,000	\$ 3,814,100	\$ 1,362,675,700	\$ 1,395,675,400	97.64%
2009	\$ 944,927,100	\$ 389,817,000	\$ 44,554,800	\$ 3,926,000	\$ 1,383,224,900	\$ 1,412,174,200	97.95%
2010	\$ 953,575,800	\$ 393,753,600	\$ 40,846,900	\$ 3,947,300	\$ 1,392,123,600	\$ 1,381,526,100	100.77%
2011	\$ 966,964,900	\$ 406,284,300	\$ 38,008,600	\$ 3,775,600	\$ 1,415,033,400	\$ 1,341,434,800	105.49%
2012	\$ 976,030,500	\$ 440,367,200	\$ 43,023,800	\$ 3,747,700	\$ 1,463,169,200	\$ 1,353,369,900	108.11%
2013	\$ 986,798,200	\$ 453,350,600	\$ 50,655,800	\$ 3,633,100	\$ 1,494,437,700	\$ 1,410,056,600	105.98%
2014	\$ 998,607,300	\$ 454,413,700	\$ 49,344,400	\$ 3,675,300	\$ 1,506,040,700	\$ 1,446,798,600	104.09%
2015	\$ 1,017,422,300	\$ 470,753,300	\$ 43,519,100	\$ 3,627,500	\$ 1,535,322,200	\$ 1,519,608,200	101.03%
2016	\$ 1,045,281,700	\$ 494,238,600	\$ 43,404,900	\$ 4,299,500	\$ 1,587,224,700	\$ 1,555,671,400	102.03%

Note: The 2007 and 2016 assessed valuation reflects the changes made due to revaluations through market adjustments.

Source: Equalized Valuations were derived from Wisconsin Department of Revenue.



Village of Howard Demographic Trends

Population Estimates			Total Construction Costs Estimates (Based on Building Permits Issued)		
Year	Population	Percentage Change	Year	Values	Percentage Change
1998	12,495	0.77%	1998	\$37,389,000	83.92%
1999	12,861	2.93%	1999	\$46,494,000	24.35%
2000	13,546	5.33%	2000	\$46,785,000	0.62%
2001	13,849	2.24%	2001	\$50,509,000	7.37%
2002	14,376	6.13%	2002	\$46,771,000	-7.99%
2003	14,947	3.97%	2003	\$44,847,000	-4.29%
2004	15,208	1.75%	2004	\$40,457,300	-10.85%
2005	15,475	1.76%	2005	\$30,630,000	-24.29%
2006	15,755	1.81%	2006	\$31,678,400	3.42%
2007	15,830	0.48%	2007	\$36,890,250	16.45%
2008	15,965	0.85%	2008	\$18,284,600	-50.44%
2009	16,110	0.91%	2009	\$12,855,200	-29.69%
2010	17,399	8.00%	2010	\$25,982,000	102.11%
2011	17,728	1.89%	2011	\$31,443,000	21.02%
2012	18,166	2.47%	2012	\$19,818,430	-36.97%
2013	18,348	1.00%	2013	\$25,305,130	27.68%
2014	18,703	1.93%	2014	\$30,568,500	20.80%
2015	18,901	1.06%	2015	\$40,850,700	33.64%
2016	19,295	5.16%	2016	\$28,009,000	-8.37%

Source: State of Wisconsin, Dept. of Administration Note: 2016 data through 10/31/16.
2000 and 2010 data from US Census

Tax Increment Districts - Total Incremental Values								Total
Year	TID #2 Values	TID #3 Values	TID #4 Values	TID #5 Values	TID #6 Values	TID #7 Values	TID #8 Values	Increments
2006	\$ 73,732,200	(Created)						\$ 73,732,200
2007	\$ 76,767,400	\$ 6,908,400	(Created)					\$ 83,675,800
2008	\$ 81,194,900	\$ 8,370,600	\$ 1,777,300	(Created)	(Created)			\$ 91,342,800
2009	\$ 80,681,400	\$ 9,118,500	\$ 43,900	\$ 259,800	\$ 192,600			\$ 90,296,200
2010	\$ 55,720,300	\$ 10,397,500	\$ (5,587,100)	\$ (2,791,300)	\$ (23,100)			\$ 57,716,300
2011	\$ 49,423,800	\$ 9,507,900	\$ 312,400	\$ (4,270,900)	\$ (19,600)			\$ 54,953,600
2012	\$ 50,463,500	\$ 16,063,500	\$ 9,680,900	\$ (591,100)	\$ 3,476,800	(Created)		\$ 79,093,600
2013	\$ 48,568,600	\$ 16,166,800	\$ 18,194,000	\$ 1,014,500	\$ 3,642,700	\$ 356,900		\$ 87,943,500
2014	\$ 45,037,200	\$ 16,893,200	\$ 14,952,100	\$ 3,378,700	\$ 3,727,100	\$ 331,200		\$ 84,319,500
2015	(Closed)	\$ 19,565,100	\$ 19,140,700	\$ 1,960,500	\$ 3,768,900	\$ 707,300	(Created)	\$ 45,142,500
2016	N/A	\$ 25,491,700	\$ 22,372,700	\$ 2,588,300	\$ 4,150,100	\$ 1,284,700	\$ 9,033,500	\$ 64,921,000

Source: State of Wisconsin Department of Revenue

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

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

Largest Taxpayers and Area Employers

Top Ten Taxpayers - Current Year and Ten Years Ago				
Name	Assessed Valuations (January 1)			
	2016	Rank	Rank	2007
United Health Group (Insurance)	\$38,684,300	1	1	\$35,197,600
SPG Holdings LLC (Warehousing)	\$23,484,700	2	8	\$6,538,200
CCAPTS LLC - Apartment complex	\$18,815,000	3	-	-
Elana LLC - Apartments	\$15,480,000	4	3	\$13,719,200
Woodman's Food Market	\$14,754,000	5	2	\$14,696,300
Menard Inc.	\$14,184,400	6	-	-
Howard Real Estate (Senior Living Apts)	\$10,928,300	7		
Mills Land Co. (Fleet Farm- Retail)	\$9,499,900	8	9	\$6,256,900
Omnova Solutions (Manufacturing)	\$9,406,800	9	5	\$7,912,300
Comfort Suites (Hotel) & Rock Gardens	\$7,519,300	10	7	\$6,626,000
Lexington Homes Inc (Developer)	-	-	4	\$8,600,600
Watermolen (Apartments)	-	-	6	\$6,820,900
B&D Warehousing	-	-	10	\$5,557,300

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

Note: The three taxpayers at the bottom of the list in 2007 still exist in Howard, their values are not in the top 10.

Top Ten Employers within Brown County:		<i>Note: All of the employers are located within 15 minutes of Howard.</i>			
	2016	2006		2016	2006
1. Humana	3,283	2,700	6. Georgia-Pacific	2,100	3,837
2. Bellin Health	2,729	1,744	7. United Health Group	2,050	1,310
3. Oneida Tribe of Indians	2,700	2,751	8. Aurora Health Care	2,009	-
4. Green Bay Public Schools	2,655	2,619	9. St. Vincent Hospital	1,605	-
5. Schneider National Inc.	2,633	3,249	10. American Foods	1,467	1,518

Source: <http://www.titledown.org/news-and-resources/business-resources>

Other Data:

Date of Incorporation January 26, 1959
Prior to incorporating, the Village was a town, dating back to 1835.
 Form of Government Board/Administrator
 Area in square miles 22
 Miles of streets 106
 Number of parks 9

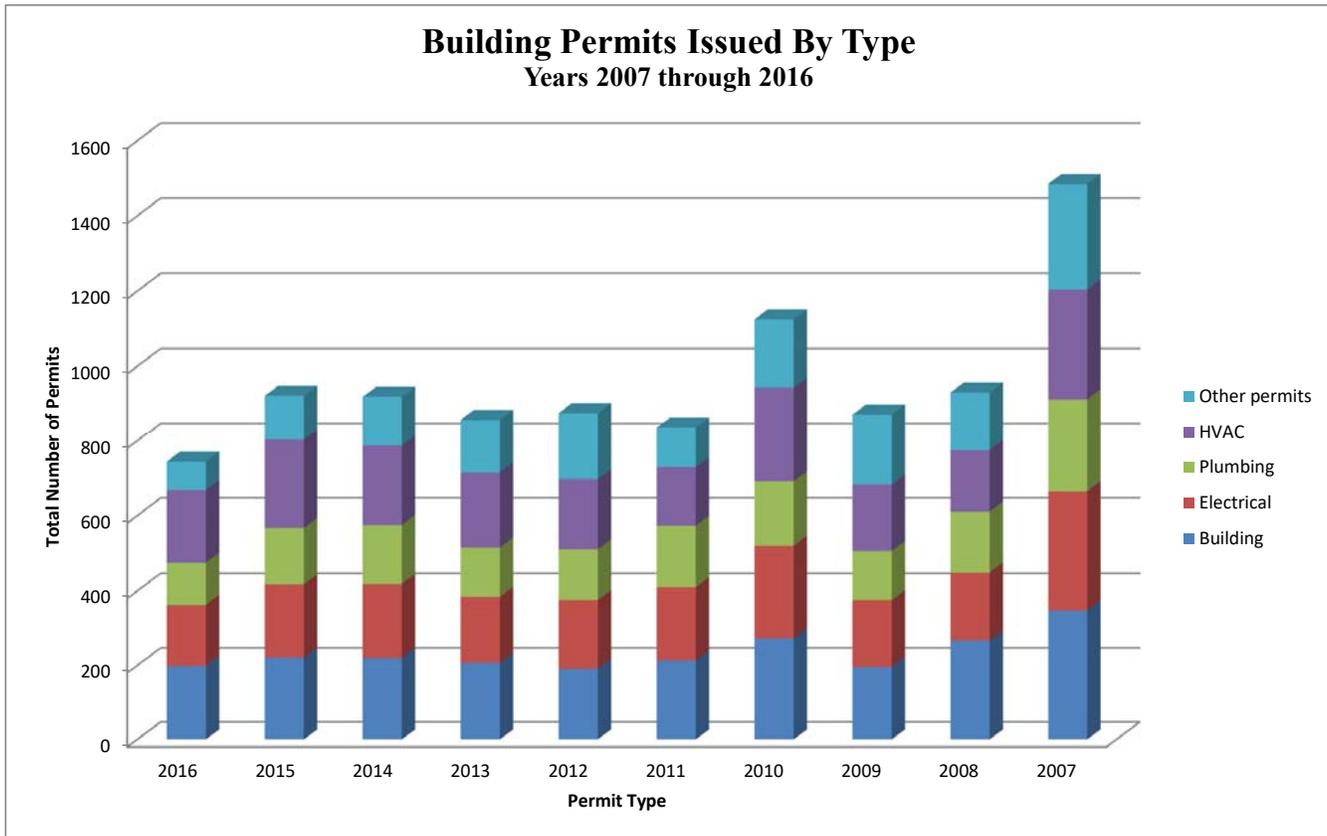
Park acreage 370
 Golf course acres 67
 Fire stations 2
 Watermain 85 miles
 Sanitary sewers 90 miles
 Hospitals within 10 miles 3
 Family clinics 2

Building Permits Issued

For Years 2007 through 2015 and 10 Months of 2016

Permits Issued	2016 thru Oct 31	2015	2014	2013	2012	2011	2010	2009	2008	2007
Building	199	221	220	206	191	213	273	196	267	347
Electrical	164	197	199	178	184	197	247	179	182	318
Plumbing	112	149	156	131	135	163	172	131	162	247
HVAC	194	237	212	200	188	156	251	177	164	292
Other Permits	75	117	131	142	177	107	182	188	155	281
Total	744	921	918	857	875	836	1125	871	930	1,485

Construction value	\$28,008,969	\$40,580,780	\$30,799,000	\$25,305,100	\$19,818,400	\$34,324,200	\$25,982,000	\$12,855,200	\$18,284,600	\$36,890,200
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**Village of Howard
Other Statistical Data**

Distance to nearest Cities:

Data from 2010 Census:

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

Year	Population	County Per Capita Income	County Median Household Inc.	Unemployment Rate - County	School Enrollment
2000	13,546	\$21,784	\$46,447	3.1%	4,263
2001	13,849	N/A	\$48,551	3.5%	4,459
2002	14,376	N/A	\$48,446	4.1%	4,644
2003	14,947	N/A	\$48,884	5.0%	4,775
2004	15,208	N/A	\$49,894	3.9%	4,854
2005	15,475	\$25,353	\$51,569	4.2%	5,033
2006	15,755	\$24,510	\$49,978	4.0%	5,121
2007	15,830	\$25,857	\$52,139	4.3%	5,164
2008	15,965	\$27,701	\$52,869	5.4%	5,263
2009	16,110	\$26,782	\$58,190	7.1%	5,527
2010	17,399	\$28,661	\$50,743	6.6%	5,633
2011	17,728	\$25,908	\$52,406	6.2%	5,817
2012	18,166	\$27,787	\$53,419	6.1%	5,808
2013	18,348	\$28,015	\$53,119	5.2%	5,857
2014	18,703	\$27,734	\$53,254	4.6%	5,959
2015	18,901	N/A	N/A	4.2%	6,051
2016	19,295	N/A	N/A	3.2%	6,145

Howard-Suamico School District provided school enrollment figures.

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

Per Capita Income and Median County Household Inc. was obtain from U.S. Census website <http://factfinder.census.gov/>
The 2010 and 2011 amount have been inflation adjusted to 2005 dollars. The 2013 amount represents the village of Howard's data from U.S. Census website.

N/A = not available or unable to obtain data

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

Municipal Indicators

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fire Protection										
ISO Rating	5	3	3	3	3	3	3	3	3	3
Average response Time	6.05	7.02	7.42	8.10	8.10	7.24	7.35	7.2	6.04	4.80
No. of inspections	2,120	2,120	2,200	2,372	2,452	2,493	2,493	2,500	2,376	2,400
No. of public education programs	48	59	55	25	25	25	25	46	25	25
Police Protection										
Total Property Crimes	122	106	n/a	422	150	250	360	305	350	350
Total Violent Crimes	39	36	75	76	59	148	39	27	25	25
Response Time	n/a	7.6	11.3	3.5	n/a	n/a	n/a	n/a	n/a	n/a
Clearance Rates (property)	75%	78.30%	n/a	90.79%	n/a	n/a	n/a	n/a	n/a	n/a
Clearance Rates (violent)	94%	80.56%	90%	82.11%	n/a	n/a	n/a	n/a	n/a	n/a
EMS										
Response time	4.40	4.30	4.60	4.60	4.60	4.9	4.70	5.60	5.40	5.20
Transportation										
Number miles paved in year	4	2.46	1.74	0	1.81	1.94	2.71	2.63	4.91	4.91
Streets cleared of snow within 24 hrs	100.0%	100.0%	95.0%	100.00%	83.00%	100.00%	98.50%	98.00%	98.50%	98.50%
Streets cleared of snow within 12 hrs	100.0%	100.0%	86.0%	75.00%	75.00%	100.00%	90.50%	95.00%	90.50%	90.50%
Streets with PASER rating of 4 or lower	8.4	6.2	6.2	6.0	9.9	10.0	13.9	12.0	13.67	13.67
Streets reconstructed in year	0.00%	0.50%	0.50%	0.00%	0.27%	0.17%	0.41%	1.46%	0.58%	0.58%
Lane miles in need of crack sealing	5.7	2.6	5.5	7.8	17.8	16.7	49	50	40	40
Lane miles of crack sealing completed	0	4.4	0	0	0	12.9	38.6	16	41	41
Quality of Life										
Recycling diversion rate	24.55%	21.50%	26.39%	26.42%	25.55%	25.38%	25.05%	26.45%	25.39%	23.03%
Acres of park land maintained	200	200	200	200	200	200	200	200	210	210
Economic Vitality										
Unemployment rate	4.30%	5.40%	7.10%	6.60%	6.20%	6.10%	5.20%	4.60%	4.20%	4.20%
Per Capita Income	\$25,857	\$27,701	\$26,782	\$28,861	\$25,908	\$27,787	\$28,015	n/a	n/a	n/a
Equalized Property Value per capita	\$84,773	\$87,421	\$87,658	\$79,403	\$75,668	\$76,341	\$76,851	\$77,356	\$80,398	\$80,626
City Management										
Municipal bond rating	AA									
General Fund Balance Unreserved	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
GO Debt Divided by Assessed Value	0.521%	0.421%	24.180%	25.198%	11.661%	0.113%	0.722%	0.681%	0.831%	0.760%
Building plan/plat reviews completed	24	106	159	159	150	180	40	77	72	72
Building permits issued	1,485	930	871	1,125	836	875	857	918	921	850
Utility bills processed on time	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

n/a = not available

DETAIL LINE ITEM BUDGET

2013	2014	2015	2016	2017
Actual	Actual	Actual	Budget	Budget

FUND 100 GENERAL FUND

REVENUE

TAXES

R 100-41102-000	Omitted Taxes	\$	-	\$	-	\$	-	\$	-
R 100-41110-000	General Property Taxes		3,622,233		3,656,383		3,636,483		3,789,400
R 100-41150-000	Taxes - Mngd Forest Land		(154)		119		15		10
R 100-41210-000	Room Tax Revenue		10,871		11,506		12,241		12,900
R 100-41310-000	Water Utility Taxes		370,154		364,758		387,387		390,000
R 100-41800-000	Interest on Taxes		2,029		609		519		990
R 100-41900-000	Other Taxes		3,192		1,827		2,575		-
			4,005,133		4,033,375		4,036,645		4,193,300
									5,061,800

INTERGOVERNMENTAL

R 100-43410-000	State Shared Revenue		557,647		556,854		552,280		555,900
R 100-43420-000	Fire Ins Shared Tax		49,628		59,084		56,497		56,000
R 100-43430-000	Other State Shared Taxes		4,070		6,416		6,976		20,400
R 100-43523-000	Other Law Enforcement		-		-		-		-
R 100-43529-000	Other Public Safety Grants		-		-		-		-
R 100-43531-000	State Aid - Transportation		664,333		597,900		538,110		610,600
R 100-43533-000	State Highway Aids		21,817		21,862		22,009		46,000
R 100-43545-000	Recycling Grants		44,372		44,324		42,099		42,000
R 100-43610-000	State Aid - Muni Services		8,698		9,454		6,021		6,000
R 100-43620-000	State Aid in Lieu of Taxes		9,221		9,361		10,675		10,600
R 100-43650-000	Managed Forest Crop Land		221		119		15		-
R 100-43690-000	Other State Payments		-		-		-		-
R 100-43691-000	Park Grants		-		-		-		-
R 100-43790-000	Other Local Grants		-		-		-		-
			1,360,007		1,305,374		1,234,682		1,347,500
									715,600

LICENSES & PERMITS

R 100-44110-000	Liquor & Malt Bev Licenses		35,745		34,700		32,335		33,000
R 100-44111-000	Operators Licenses		7,891		9,442		6,962		9,500
R 100-44112-000	Cigarette Licenses		1,100		1,150		950		1,100
R 100-46751-000	Cable TV Fees		208,727		204,862		212,666		214,000
R 100-44114-000	Weights & Measures License		5,951		6,000		6,051		6,000
R 100-44200-000	Dog Licenses		7,842		7,484		7,719		7,500
R 100-44201-000	Bicycle & Other Licenses		25		30		70		100
R 100-44300-000	Bldg Permit & Inspection Fees		241,938		205,709		221,746		210,000
R 100-44400-000	Zoning Permits & Fees		525		1,200		240		2,000
R 100-44900-000	Other Permits & Fees		4,780		4,795		6,972		6,500
			514,524		475,372		495,711		489,700
									502,700

2013	2014	2015	2016	2017
Actual	Actual	Actual	Budget	Budget

FINES & FORFEITS

R 100-45110-000	Court Penalties & Costs	182,501	205,425	207,094	226,700	206,000
R 100-45130-000	Parking Violations	5,441	5,931	7,728	9,000	8,500
		187,942	211,356	214,822	235,700	214,500

CHARGES FOR SERVICE

R 100-46110-000	Administrative Charges	15,794	16,451	15,265	15,000	15,000
R 100-46220-000	Fire Protection & False Alarms	57,465	60,135	58,225	55,500	55,500
R 100-46311-000	Snow Removal	2,998	-	-	-	-
R 100-46420-000	Sanitation Charges	2,532	5,374	5,385	4,500	4,500
R 100-46440-000	Weed Control	3,700	2,613	1,938	4,000	4,000
R 100-46720-000	Park Rentals	12,314	15,024	17,393	24,000	24,000
R 100-46750-000	Other Culture & Recreation	35,515	32,826	29,078	46,900	30,000
R 100-46750-043	Other Culture & Recreation WPRA TICKET PRO	13,182	12,860	8,556	13,000	10,000
R 100-46840-000	Urban Development	501	330	905	1,000	1,000
R 100-45120-000	Dog Pickup Fees	47	423	161	400	400
R 100-46900-000	Other Public Charges	2,410	262	583	2,000	2,000
		146,458	146,298	137,489	166,300	146,400

MISCELLANEOUS REVENUES

R 100-46820-000	Other Conservation	-	965	50,400	25,000	25,000
R 100-48110-000	Interest on Investments	32,651	40,715	41,008	60,000	42,000
R 100-48130-000	Interest on Special Assessment	622	-	-	-	-
R 100-48200-000	Rent	376,026	374,952	366,583	381,600	389,000
R 100-48302-000	Sale of Fire Equipment	-	-	-	-	-
R 100-48303-000	Sale of Highway Equipment	-	-	-	-	-
R 100-48307-000	Sale of Recyclable Materials	30,486	28,615	4,634	3,000	3,000
R 100-48309-000	Other Property Sales	1,876	1,500	-	1,000	1,000
R 100-48420-000	Insurance recoveries Police	-	1,291	-	500	500
R 100-48440-000	Insurance recoveries Other	1,068	-	-	500	500
R 100-48500-000	Donations	-	-	-	-	-
R 100-48500-200	Donations Pub Works	-	-	-	-	-
R 100-48500-300	Donations Pub Safety	-	-	-	-	-
R 100-48500-400	Donations Parks	25,250	-	-	-	-
R 100-46310-000	Culvert Sales	-	914	847	100	100
		467,979	448,952	463,472	471,700	461,100
R 100-49200-000	Transfers from Other Funds	-	-	-	-	-

FUND 100 GENERAL FUND

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
EXPENDITURES							
ACCT 51100 Legislative							
100-51100-210	Board	Contracted Services	\$ 8,212	\$ -	\$ -	\$ -	\$ -
100-51100-290	Board	Workshops	425	-	-	-	-
100-51100-390	Board	Supplies	2,533	2,063	1,449	2,500	2,500
100-51100-390	Board	Supplies-Go Green	204	-	-	-	-
100-51100-998	Board	Emp Benefi	4,384	4,384	4,571	4,700	4,700
100-51100-999	Board	Salaries	57,300	57,300	59,756	61,000	61,000
			73,058	63,747	65,776	68,200	68,200
ACCT 51110 Community Development							
100-51110-210	Comm Dev	Contracted Services	8,960	8,960	6,312	10,000	10,000
100-51110-220	Comm Dev	Telephone	906	906	1,106	1,500	1,500
100-51110-290	Comm Dev	Workshops	1,001	-	-	1,400	1,400
100-51110-320	Comm Dev	Dues	340	340	360	500	500
100-51110-390	Comm Dev	Supplies	1,350	1,350	756	1,000	1,000
100-51110-998	Comm Dev	Emp Benefi	12,047	12,047	12,491	13,500	19,000
100-51110-999	Comm Dev	Salaries	82,601	82,601	86,241	95,700	111,000
			107,205	106,204	107,266	123,600	144,400
ACCT 51200 Judicial & Attorney							
100-51200-190	Judicial	Prof serv	28,393	28,393	17,347	35,000	35,000
100-51200-195	Judicial	Legal Fees	25,567	25,567	27,160	25,000	25,000
100-51200-210	Judicial	Subcontrac	15,364	15,364	14,060	13,000	13,000
100-51200-220	Judicial	Telephone	300	300	368	400	400
100-51200-290	Judicial	Workshops	918	918	2,269	1,600	1,600
100-51200-320	Judicial	Dues	765	765	840	800	800
100-51200-390	Judicial	Supplies	1,916	1,916	1,780	1,800	1,800
100-51200-998	Judicial	Emp Benefi	20,985	20,985	25,193	25,400	29,200
100-51200-999	Judicial	Salaries	63,953	63,953	78,036	67,100	68,700
			158,161	158,161	167,053	170,100	175,500
ACCT 51400 Administrator							
100-51400-210	Administra	Subcontrac	3,081	3,081	32,883	26,500	50,000
100-51400-220	Administra	Telephone	1,673	1,673	2,252	1,800	1,800
100-51400-240	Administra	Repair Mtn	466	466	708	1,500	1,500
100-51400-241	Administra	Mtn Agreem	-	-	-	-	-
100-51400-290	Administra	Workshops	2,169	2,169	923	2,000	2,000
100-51400-320	Administra	Dues	5,305	5,305	3,795	1,000	5,000
100-51400-390	Administra	Supplies	7,231	7,231	12,502	5,000	5,000
100-51400-391	Administra	CASHOVSH	(1)	(34)	(34)	-	-
100-51400-997	Administra	Budget increase salarie	-	-	-	60,000	-
100-51400-998	Administra	Emp Benefi	35,451	35,451	38,401	41,000	40,000
100-51400-999	Administra	Salaries	109,556	109,556	121,403	114,600	102,500
			164,931	164,898	212,833	253,400	207,800
ACCT 51440 Elections							
100-51440-210	Elections	Subcontrac	849	849	637	4,000	2,000
100-51440-390	Elections	Supplies	5,515	5,515	12,767	46,000	14,000
			6,364	6,364	13,404	50,000	16,000

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
ACCT 51500 Administrative Services							
100-51500-190	Admin Svcs	Prof serv	12,400	12,400	9,050	12,500	13,500
100-51500-210	Admin Svcs	Contracted service	10,162	10,162	15,011	15,000	15,000
100-51500-220	Admin Svcs	Telephone	2,534	2,534	3,464	3,000	3,500
100-51500-290	Admin Svcs	Workshops	681	681	1,227	1,500	1,500
100-51500-320	Admin Svcs	Dues & publications	12,249	12,249	16,233	13,000	13,000
100-51500-390	Admin Svcs	Supplies	35,380	35,314	37,921	34,000	34,000
100-51500-998	Admin Svcs	Emp Benefi	41,219	41,219	40,012	44,200	55,500
100-51500-999	Admin Svcs	Salaries	112,729	112,729	115,611	124,700	150,000
			227,354	227,288	238,529	247,900	286,000
ACCT 51530 Assessment of Property							
100-51530-190	Assessment	Prof serv	39,512	39,512	50,601	151,000	52,000
ACCT 51600 Genl Building & Plant							
100-51600-210	VH Bldg	Contracted service	15,210	15,210	10,973	-	1,000
100-51600-221	VH Bldg	Telephone	1,921	-	-	-	-
100-51600-221	VH Bldg	Utilities	19,074	20,995	20,334	23,000	23,000
100-51600-240	VH Bldg	Repair Mtn	22,387	22,387	16,676	24,000	24,000
100-51600-390	VH Bldg	Supplies	1,897	1,896	12,802	7,000	7,000
			60,489	60,488	60,785	54,000	55,000
Uncollectible Taxes & Contingencies							
100-51910-000	Uncoll Tax		630	630	13,019	5,000	5,000
100-51920-000	Judgements		-	-	-	-	-
100-51940-000	Bad Debts		-	-	4,277	-	-
100-51950-000	Contingenc		-	-	-	-	-
			630	630	17,296	5,000	5,000
ACCT 51930 Insurance & Bonds							
100-51930-099	Ins Bonds	INS DED	2,841	2,841	-	3,000	3,000
100-51930-100	Ins Bonds	Bonds	-	-	150	500	500
100-51930-101	Ins Bonds	Prop Ins	34,950	34,950	53,401	45,000	50,000
100-51930-102	Ins Bonds	Gen Liab	14,130	14,130	29,000	29,000	29,000
100-51930-104	Ins Bonds	Crime Ins	209	209	-	300	300
100-51930-106	Ins Bonds	WC Ins	45,104	45,104	82,163	80,000	88,000
100-51930-107	Ins Bonds	E&O Ins	-	-	-	-	-
100-51930-108	Ins Bonds	Vehicle In	16,000	16,000	21,000	21,000	21,000
			113,234	113,234	185,714	178,800	191,800
ACCT 52100 Law Enforcement							
100-52100-210	Police	Contracted service	1,406,361	1,406,362	1,566,087	1,595,400	1,636,000
100-52100-220	Police	Telephone	2,090	2,090	3,132	3,800	3,800
100-52100-221	Police	Utilities	6,116	6,115	6,520	7,000	7,000
100-52100-240	Police	Repair Mtn	51,946	51,946	58,571	68,000	63,000
100-52100-390	Police	Supplies	3,494	3,494	5,705	6,000	6,000
100-52100-998	Police	Emp Benefi	5,781	5,781	1,576	3,500	3,500
100-52100-999	Police	Salaries	27,293	27,293	26,684	26,500	26,500
			1,503,081	1,503,081	1,668,275	1,710,200	1,745,800

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
ACCT 52200 Fire Protection							
100-52200-220	Fire	Telephone	3,807	3,807	5,509	5,000	6,000
100-52200-221	Fire	Utilities	17,108	17,108	18,777	20,000	20,000
100-52200-230	Fire	Public Fir	310,000	310,000	51,451	51,500	51,500
100-52200-240	Fire	Repair Mtn	43,045	43,045	45,819	44,000	44,000
100-52200-290	Fire	Workshops	6,857	6,857	7,730	10,000	10,000
100-52200-390	Fire	Supplies	37,012	37,012	39,376	38,000	38,000
100-52200-393	Fire	Grants	-	-	-	-	-
100-52200-998	Fire	Emp Benefi	67,636	67,636	82,944	102,300	119,000
100-52200-999	Fire	Salaries	345,619	345,619	447,487	532,000	533,300
			831,084	831,084	699,093	802,800	821,800
ACCT 52300 Rescue							
100-52300-210	Rescue	Contracted services	168,902	168,902	165,358	160,300	152,900
100-52300-220	Rescue	Telephone	-	-	-	-	-
100-52300-221	Rescue	Utilities	5,175	5,175	5,517	6,000	6,000
			174,077	174,077	170,875	166,300	158,900
ACCT 52400 Code Enforcement							
100-52400-210	Code Enfor	Contracted services	-	-	375	-	-
100-52400-220	Code Enfor	Telephone	1,490	1,489	1,840	2,500	2,500
100-52400-240	Code Enfor	Repair Mtn	1,712	1,712	1,315	2,000	2,000
100-52400-290	Code Enfor	Workshops	996	996	215	1,800	1,800
100-52400-320	Code Enfor	Dues	-	-	-	100	100
100-52400-390	Code Enfor	Supplies	194	194	1,322	4,500	4,500
100-52400-998	Code Enfor	Emp Benefi	27,972	27,972	25,440	26,400	27,800
100-52400-999	Code Enfor	Salaries	74,546	74,546	67,930	66,700	70,800
			106,910	106,909	98,437	104,000	109,500
ACCT 53100 Administration Public Works							
100-53100-210	PW Admin	Subcontrac	1,099	1,099	6,874	6,000	6,000
100-53100-220	PW Admin	Telephone	820		949	1,200	1,200
100-53100-290	PW Admin	Workshops	3,159	3,159	1,660	1,000	1,000
100-53100-320	PW Admin	Dues	689	689	744	800	800
100-53100-390	PW Admin	Supplies	5,802	5,802	5,843	7,600	7,600
100-53100-998	PW Admin	Emp Benefi	10,506	10,506	10,770	11,200	17,500
100-53100-999	PW Admin	Salaries	50,693	50,693	54,224	52,500	62,000
			72,768	71,948	81,064	80,300	96,100
ACCT 53230 Mechanical Operations							
100-53230-240	Mechanic	Repair Mtn	1,317	3,198	3,198	1,000	1,000
100-53230-290	Mechanic	Workshops	240	47	47	300	300
100-53230-390	Mechanic	Supplies	9,282	8,818	8,818	11,000	11,000
100-53230-998	Mechanic	Emp Benefi	42,758	35,528	35,528	41,400	48,000
100-53230-999	Mechanic	Salaries	92,285	75,589	75,589	95,000	100,000
			145,882	123,180	123,180	148,700	160,300

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
ACCT 53270 Building Operations							
100-53270-210	PW Bldg	Subcontrac	14,846	14,846	12,346	-	-
100-53270-220	PW Bldg	Telephone	4,813	4,813	5,509	5,500	5,500
100-53270-221	PW Bldg	Utilities	24,507	24,507	22,027	30,000	30,000
100-53270-240	PW Bldg	Repair Mtn	15,334	15,334	15,467	16,000	16,000
100-53270-390	PW Bldg	Supplies	4,845	4,845	4,616	6,200	6,200
			64,345	64,345	59,965	57,700	57,700
ACCT 53311 Street Operations							
100-53311-210	Streets	Subcontrac	36,114	36,114	27,743	30,000	30,000
100-53311-220	Streets	Telephone	1,226	1,226	2,158	1,400	1,400
100-53311-221	Streets	Utilities	1,500		9,895	-	-
100-53311-240	Streets	Repair Mtn	149,474	149,474	119,960	135,000	125,000
100-53311-290	Streets	Workshops	4,396	4,396	2,004	1,800	1,800
100-53311-320	Streets	Dues	654	654	410	500	500
100-53311-390	Streets	Supplies	39,078	39,078	105,857	60,000	60,000
100-53311-997	Streets	Contra payroll	(11,914)		(4,849)	-	-
100-53311-998	Streets	Emp Benefi	166,465	166,465	158,725	172,000	237,500
100-53311-999	Streets	Salaries	438,915	427,002	437,582	461,000	523,600
			825,908	824,409	859,485	861,700	979,800
ACCT 53312 Snow Removal							
100-53312-240	Snow	Repair Mtn	44,864	44,864	31,185	48,000	40,000
100-53312-390	Snow	Supplies	80,178	80,178	49,551	75,000	75,000
100-53312-998	Snow	Emp Benefi	25,383	25,383	8,739	24,100	30,300
100-53312-999	Snow	Salaries	58,513	58,513	26,488	57,000	59,600
			208,938	208,938	115,963	204,100	204,900
ACCT 53420 Street Lighting							
100-53420-000	Str Lights		307,046	307,046	320,227	317,000	325,000
ACCT 53620 Sanitation Operations							
100-53620-210	Sanitation	Contracted services	297,880	297,880	250,277	270,600	277,400
100-53620-240	Sanitation	Repair Mtn	9,353	9,353	9,108	11,000	11,000
100-53620-291	Sanitation	Tonnage	171,992	171,992	190,725	195,000	200,000
100-53620-390	Sanitation	Supplies	8,465	8,465	6,614	12,000	12,000
100-53620-998	Sanitation	Emp Benefi	10,676	10,676	9,210	9,700	12,100
100-53620-999	Sanitation	Salaries	22,186	22,186	23,219	23,800	23,900
			520,552	520,552	489,153	522,100	536,400
ACCT 53635 Recycling Operations							
100-53635-210	Recycling	Contracted services	272,485	272,485	151,376	153,500	157,100
100-53635-390	Recycling	Supplies	5,776	5,776	776	2,500	2,500
100-53635-998	Recycling	Emp Benefi	-	-	-	-	-
100-53635-999	Recycling	Salaries	-	-	-	-	-
			278,261	278,261	152,152	156,000	159,600

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
ACCT 54100 Public Health Services							
100-54100-220	Pub Health	Telephone	301	301	659	600	600
100-54100-390	Pub Health	Supplies	7,019	7,019	8,464	9,700	9,700
100-54100-998	Pub Health	Emp Benefi	1,423	1,423	1,931	2,900	5,900
100-54100-999	Pub Health	Salaries	10,194	10,194	13,379	14,000	22,800
			18,937	18,937	24,433	27,200	39,000
ACCT 55200 Parks							
100-55200-210	Parks	Subcontrac	17,049	17,049	23,134	10,000	24,000
100-55200-221	Parks	Utilities	16,833	16,833	23,557	20,000	20,000
100-55200-240	Parks	Repair Mtn	78,474	89,681	76,931	57,000	57,000
100-55200-242	Parks	Repair Mtn	11,208	-	-	-	-
100-55200-320	Parks	Workshops	49		955	1,500	1,500
100-55200-390	Parks	Supplies	44,534	44,583	83,245	50,000	65,000
100-55200-998	Parks	Emp Benefi	41,649	41,649	39,895	32,700	38,900
100-55200-999	Parks	Salaries	131,246	131,246	141,338	116,400	119,400
			341,042	341,041	389,055	287,600	325,800
ACCT 55300 Leisure Services							
100-55300-210	Recreation	Subcontrac	9,821	9,821	5,795	9,500	6,500
100-55300-220	Recreation	Telephone	900	900	1,105	2,500	2,500
100-55300-290	Recreation	Workshops	490	490	955	1,200	1,200
100-55300-320	Recreation	Dues	185	185	263	800	800
100-55300-390	Recreation	Supplies	27,887	27,887	31,790	29,800	29,800
100-55300-998	Recreation	Emp Benefi	22,919	22,919	10,678	26,700	12,000
100-55300-999	Recreation	Salaries	69,257	69,257	84,999	88,000	91,000
			131,459	131,459	135,585	158,500	143,800
ACCT 56400 Board of Appeals							
100-56400-998	Bd Appeals	Emp Benefi	-	-	-	50	50
100-56400-999	Bd Appeals	Salaries	-	-	-	450	450
			-	-	-	500	500
ACCT 59230 FUND TRANSFER							
100-59230-000	Transfers out		832,817	50,000	7,556	-	-

2013	2014	2015	2016	2017
Actual	Actual	Actual	Budget	Budget

FUND 203 COMMUNITY DEVELOPMENT

R 203-48110-000	Interest on Investments		\$ 814	\$ 1,291	\$ 1,056	\$ 1,300	\$ 500
R 203-48910-000	Repayment of Loans		-	-	-	105,000	101,000
R 203-48910-012	Repayment of Loans	Zepnick Loan	34,018	34,018	108,875	-	-
R 203-48910-017	Repayment of Loans	Tender Hearts	18,231	18,231	18,231	-	-
R 203-48910-019	Repayment of Loans	Keller Williams	-	-	10,135	-	-
R 203-48910-024	Repayment of Loans	Mau Loan	15,575	15,576	15,575	-	-
R 203-48910-026	Repayment of Loans	HiTech Integrated	15,063	13,808	15,064	-	-
R 203-48910-028	Repayment of Loans	Integrity Engineering	7,362	7,362	7,362	-	-
R 203-48910-035	Repayment of Loans	Vandervest	-	16,303	16,303	-	-
			91,063	106,589	192,601	106,300	101,500
203-51400-190	Administration	Prof serv	1,724	485	2,611	-	-
203-51400-390	Administration	Supplies	-	360	210	20,100	23,000
203-51400-998	Administration	Emp Benefi	3,420	3,580	3,694	-	-
203-51400-999	Administration	Salaries	14,541	15,042	15,463	-	-
203-56700-390	Econ Dev	Supplies	-	-	-	-	-
203-56700-700	Econ Dev	LOANS	195,000	-	225,000	-	380,000
			214,685	19,467	246,978	20,100	403,000

FUND 204 TAX INCREMENT DISTRICT #2-AMS

R 204-41120-000	Tax Increment Levy		984,811	929,595	836,571	-	-
R 204-42000-000	Special Assessments		-	-	-	-	-
R 204-43430-000	Other State Shared Taxes		62,722	86,162	77,575	-	-
R 204-48110-000	Interest on Investments		997	2,746	1,645	-	-
R 204-48130-000	Interest on Special Assessment		-	-	-	-	-
R 204-48309-000	Other Property Sales		-	-	-	-	-
R 204-48910-018	Other Misc Sales		10,728	9,834	7,152	-	-
			1,059,258	1,028,337	922,943	-	-
204-51400-210	Administration	Contracted services	150	950	800	-	-
204-53150-998	Engineering	Emp Benefi	-	-	-	-	-
204-53150-999	Engineering	Salaries	-	-	-	-	-
204-56700-118	Econ Dev	Strm Mngt	-	17,759	-	-	-
204-59230-000	Transfers		1,344,095	1,000,000	934,924	-	-
			1,344,245	1,018,709	935,724	-	-

Fund 205 Gus Macker

R 205-46750-000	Culture & Recreation	Charges for service	-	16,042	5,035	2,996	10,000
R 205-48500-000	Donations		-	11,000	14,650	13,255	14,000
E 205-55200-210	Administration	Contracted services	-	25,499	19,433	14,746	15,000
E 205-55200-390	Administration	Other supplies	-	9,100	-	-	-

FUND 301 DEBT SERVICE

R 301-41110-000	General Property Taxes		-	-	-	-	-
R 301-48110-000	Interest on Investments		-	-	-	-	-
R 301-48200-000	Rent		-	-	-	-	-
R 301-49220-000	Transfers in		1,693,112	-	622,388	735,093	915,188
			1,693,112	-	622,388	735,093	915,188

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
301-58100-201	Debt Svc Principal	01TID DEBT/State T	644,983	-	-	-	-
301-58100-202	Debt Svc Principal	02TID DEBT	-	-	-	-	-
301-58100-203	Debt Svc Principal	03TIDebt	-	-	-	-	-
301-58100-204	Debt Svc Principal	TIDebt	1,005,000	-	-	350,000	565,000
301-58200-201	Debt Svc Interest	01TID Debt/State Tru	27,412	-	-	-	-
301-58200-202	Debt Svc Interest	02TID DEBT	-	-	-	-	-
301-58200-203	Debt Svc Interest	03TIDebt	-	-	479,050	-	-
301-58200-204	Debt Svc Interest	TIDebt	19,095	-	143,338	385,093	350,188
			1,696,490	-	622,388	735,093	915,188
FUND 401 TIF #3							
R 401-41120-000	Tax Increment Levy		185,367	309,430	313,793	358,742	470,000
R 401-43430-000	Other State Shared Taxes		4,032	8,334	6,559	5,251	4,500
R 401-46840-000	Urban Development		-	-	-	-	-
R 401-48110-000	Interest Income (Expense)		(529)	11,054	1,967	660	-
R 401-48910-000	Loan repayments		-	124,357	-	-	-
R 401-49110-000	Proceeds from debt issued		-	-	-	-	-
			188,870	453,175	322,319	364,653	474,500
401-51400-190	Administration	Prof serv	25,706	-	119,598	-	-
401-51400-290	Administration	Workshops	-	-	-	-	-
401-51400-390	Administration	Supplies	276	-	245	1,000	1,000
401-56700-700	Administration	Loans	-	-	-	-	-
401-56701-110	Woodfield	Land cost	-	-	-	-	-
401-56701-114	Woodfield	Street	239	-	812,583	-	-
401-56701-118	Woodfield	Strm Mngt	-	-	-	-	-
401-56701-126	Woodfield	Water cost	-	-	-	-	-
401-58200-000	Woodfield	Debt payments	-	-	-	-	-
401-56701-407	Econ Dev	Developer incentive	36,912	36,978	57,280	36,823	37,500
401-56702-110	Econ Dev	Land cost	1,624,427	-	-	-	-
401-56702-114	Econ Dev	Street	-	1,032,225	118,146	23,000	-
401-56702-118	Econ Dev	Strm Mngt	-	412,587	-	-	-
401-56702-126	Econ Dev	Water cost	-	174,766	-	-	-
401-56702-127	Econ Dev	Sanitary sewer cost	-	108,727	-	-	-
401-58100-000	Econ Dev	Principal pymt	-	200,000	-	-	-
401-58200-000	Econ Dev	Bond costs/Interest py	34,254	94,392	-	-	-
401-59200-000	Econ Dev	Transfers to other func	-	-	300,213	297,513	344,463
			1,721,814	2,059,675	1,408,065	60,823	38,500
FUND 402 PARK IMPACT FEE							
R 402-43730-000	Park Grants		-	-	-	-	-
R 402-46840-000	Urban Development	Impact Fees	135,066	135,066	163,595	156,210	127,502
R 402-48110-000	Interest on Investments		1,239	1,239	1,200	500	-
R 402-48309-000	Other property sales		-	-	-	-	-
R 402-48500-000	Donations		11,500	11,500	750	-	-
R 402-49200-000	Transfers from Other Funds		-	-	-	-	-
			147,805	147,805	165,545	156,710	127,502

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
402-53150-210	Engineering	Contracted services	1,790	4,100	770	-	-
402-55200-390	Parks	Supplies	16,577	16,331	3,914	-	-
402-55200-820	Parks	Cap Outlay	257,926	42,466	335,236	206,500	179,500
402-55200-998	Parks	Emp Benefits	2,013	-	-	-	-
402-55200-999	Parks	Salaries	4,184	6,500	-	-	-
402-59200-000	Transfer	NO DESCR	-	-	-	-	-
			282,490	69,397	339,920	206,500	179,500

FUND 404 CAPITAL IMPROVEMENT PROJECTS

R 404-41110-000	General Property Taxes		696,028	740,000	1,453,762	1,393,588	633,440
R 404-42000-000	Special Assessments		105,073	48,389	61,124	110,000	20,000
R 404-43531-000	Intgov - Trans Aid		-	-	-	-	701,800
R 404-43533-000	Intgov - Conn Hwy Aid		-	-	-	-	46,100
R 405-43630-000	County Bridge Fund		-	-	-	440,499	-
R 404-43690-000	Other State Payments		88,969	78,597	146,403	-	-
R 404-46399-031	Transportation Impact Fees	Contributed Capital	73,518	64,245	89,052	42,935	69,400
R 404-46840-401	Urban Development	Dev fees & trees	192,349	12,262	13,366	-	692,300
R 404-46840-402	Urban Development	Other grants	-	28,349	46,773	-	-
R 404-46840-4??	Urban Development		-	-	-	-	-
R 404-48110-000	Interest on Investments		-	(1,080)	6,667	-	-
R 404-48130-000	Interest on Special Assessment		1,881	453	178	-	-
R 404-48309-000	Other Property Sales		-	-	-	-	-
R 404-48910-015	Repayment of Loans	Donna Hebel	1,833	2,000	1,500	-	-
R 404-48309-016	Repayment of Loans	Kufel	2,000	2,000	2,000	2,000	-
R 404-48920-000	Computer Loan Repayments		3,795	2,607	2,135	2,000	3,500
R 404-49200-000	Transfers in		193,800	50,000	-	-	-
			1,359,246	1,027,822	1,822,960	1,991,022	2,166,540

404-51400-210	Administration	Subcontrac	-	-	-	-	-	
404-51400-390	Administration	Other supplies	2,130	265	265	-	-	
404-51400-810	Administration	Cap Outlay	23,349	-	-	-	-	
404-53150-106	Engineering	WC Ins	8,970	15,572	15,572	15,945	17,000	
404-53150-210	Engineering	Subcontrac	48,214	12,893	12,893	40,000	20,000	
404-53150-220	Engineering	Telephone	2,490	3,804	3,804	4,400	4,000	
404-53150-240	Engineering	Repair Mtn	7,781	4,731	4,731	2,000	3,000	
404-53150-290	Engineering	Workshops	3,904	1,652	1,652	2,340	2,400	
404-53150-320	Engineering	Dues	727	664	664	500	500	
404-53150-390	Engineering	Supplies	14,636	32,272	32,272	20,000	20,000	
404-53150-810	Engineering	Cap Outlay		Capital Outlay	-	-	10,000	18,000
404-53150-997	Engineering	CONTRA Payroll	(227,500)	(169,930)	(169,930)	(300,000)	0	
404-53150-998	Engineering	Emp Benefi	68,613	62,875	62,875	90,000	90,000	
404-53150-999	Engineering	Salaries	268,634	265,705	265,705	325,000	330,000	

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
404-56700-150	Econ Dev	Bridge	435	438	438	600,000	84,000
404-56700-210	Econ Dev	Contracted services	709,116	556,609	556,609	1,205,000	1,200,000
404-56700-390	Econ Dev	Supplies	14,948	(30)	(30)	20,000	10,000
404-56700-401	Econ Dev	Trees	33,353	12,262	12,262	-	-
404-56700-402	Econ Dev	Sidewalks	20,407	421,174	421,174	-	144,000
404-56700-404	Econ Dev		-	-	-	-	-
404-56700-406	Econ Dev		-	-	-	-	-
404-56700-407	Econ Dev	Sidewalks/Developer p	-	-	-	-	-
404-56700-411	Econ Dev	Christmas decorations	9,795	554	554	-	10,000
404-56700-414	Econ Dev	Sidewalks 2008	-	-	-	-	-
404-56700-418	Econ Dev	Velp Ave	11,843	123	123	17,000	-
404-56700-420	Econ Dev	Glendale	1,890	-	-	-	-
404-56700-429	Econ Dev	Riverdale Dr	33,096	7,726	7,726	-	-
404-56700-440	Econ Dev	Hwy 29-FF/Sherwood	5,193	193,506	193,506	-	-
404-56700-442/499	Econ Dev	Others	96,498	13,046	13,046	-	20,000
			1,158,522	1,435,911	1,435,911	2,052,185	1,972,900

FUND 406 Capital Projects - TIF #4

R 406-41120-000	Tax Increment Levy		188,926	348,230	271,050	343,000	411,800
R 406-42000-000	Special assessments		-	-	131,667	60,000	-
R 406-43430-000	Other State Shared Taxes		26,082	14,416	36,104	50,000	41,600
R 406-48110-000	Interest on investments		7,383	39,838	13,902	500	500
R 406-49220-000	Transfers in from TIF #2		320,000	1,000,000	934,924	-	-
R 406-49160-000	Proceeds from bonds		5,752,754	-	-	-	-
			6,295,145	1,402,484	1,387,647	453,500	453,900

406-56700-390	Econ Dev	Gen'l Admin	286	290	33,586	3,000	3,000
406-56700-810	Econ Dev	Cap Outlay	-	-	-	-	-
406-56700-110	Econ Dev	Land	-	2,031	4,192,573	-	-
406-56700-112	Econ Dev	Water	2,160	5,113	2,828,455	495,000	-
406-56700-114	Econ Dev	Street	83,817	1,201,332	-	-	-
406-56700-118	Econ Dev	Storm sewer	140	131,916	-	-	-
406-56700-190	Econ Dev	Professional services	57,254	-	-	-	-
406-56700-390	Econ Dev	Sanitary sewer	-	-	-	-	-
406-56700-407	Econ Dev	Payment to developer	139,866	163,857	161,799	160,000	160,000
406-59900-000	Econ Dev	Bond issuance costs	37,518	-	-	-	-
406-58100-000	Econ Dev	Debt payments\Transf	-	300,880	322,175	319,175	366,175
			321,041	1,805,419	7,538,588	658,000	163,000

FUND 408 TIF #5

R 408-41120-000	Tax Increment Levy		-	19,417	62,760	35,000	47,600
R 408-43430-000	Other State Shared Taxes		3,653	1,897	1,759	1,100	900
R 408-48110-000	Interest income (expense)		(764)	(248)	(228)	(300)	(300)
E 408-51400-210	Administration	Subcontract	614	950	950	500	500
E 408-51400-407	Administration	Payment to developer	-	16,303	16,303	16,300	16,300
E 408-51400-999	Administration	Salaries	-	1,014	-	-	-
E 408-53311-114	Administration	Streets	-	31,451	-	-	-

			2013	2014	2015	2016	2017
			Actual	Actual	Actual	Budget	Budget
FUND 409 TIF #6							
R 409-41120-000	Tax Increment Levy		67,851	69,721	69,231	67,000	76,300
R 409-43430-000	Other State Shared Taxes		2,580	2,953	2,292	3,843	3,900
R 409-42000-000	Special assessments		20,588	-	10,510	5,600	5,000
R 409-48110-000	Interest Income		(760)	109	2,061	-	(400)
R 409-48130-000	Interest on spec assessments		3,762	-	-	-	150
			94,021	72,783	84,094	76,443	84,950
E 409-51400-210	Administration	Subcontract	150	150	950	1,000	1,000
E 409-51400-407	Administration	Payment to developer	-	-	-	23,200	23,200
E 409-56700-114	Administration	Street cost	-	-	-	625,000	700,000
E 409-56700-126	Econ Dev	Water system	-	-	-	-	-
E 409-56700-127	Econ Dev	Sanitary sewer system	-	-	-	-	-
			150	150	950	649,200	724,200
FUND 410 GENERAL GOVT CAPITAL PROJECTS							
R 410-41110-000	General Property Taxes		20,000	20,000	20,000	23,700	23,700
R 410-43690-000	Other state payments		62,206	2,929	-	-	-
R 410-48309-000	Other property sales		1,100	-	586,163	12,516	10,728
E 410-51400-810	Administration	Cap Outlay	166,211	7,068	43,364	327,046	310,000
FUND 411 TID #7							
R 411-41120-000	Tax Incremental Levy		-	69,721	6,153	12,500	23,600
R 411-43690-000	Other State Shared Taxes		-	2,953	1,575	1,200	1,200
R 411-48110-000	Interest income		-	109	-	-	-
E 411-51400-210	Administration	Land cost or supplies	3,944	6,644	2,053	2,000	-
E 411-51400-407	Professional svc and other	Developer incentive	7,006	15,127	-	-	2,000
E 411-51400-999	Interest expense & other	Salaries	4,705	5,812	2,027	3,000	1,500
FUND 421 POLICE CAPITAL PROJECTS							
R 421-41110-000	General Property Taxes		25,000	25,000	37,000	37,000	56,000
R 421-48301-000	Sale of squads		2,000	-	32,956	-	-
E 421-52100-810	Police	Cap Outlay	34,107	58,760	59,129	54,000	74,000
FUND 422 FIRE DEPT CAPITAL PROJECTS							
R 422-41110-000	General Property Taxes		115,000	117,000	119,000	121,000	123,000
R 422-48302-000	Sale of Fire Equipment		60,000	-	40,759	407,637	-
R 422-49200-000	Transfers in		-	-	-	38,000	-
R 422-48500-030	Donations	FIRE DEPARTMEN	1,500	6,025	-	-	-
			176,500	123,025	159,759	566,637	123,000
E 422-52200-810	Fire	Cap Outlay	93,015	613,356	65,669	630,207	164,000
E 422-52200-810	Fire	Debt payment	61,659	120,298	-	-	-
FUND 430 PUBLIC WORKS CAPITAL PROJECTS			154,674	733,654	65,669	630,207	164,000
R 430-41110-000	General Property Taxes		108,000	108,000	108,000	175,000	175,000
R 430-48309-000	Other Property Sales		8,281	-	3,488	57,660	-
430-53311-810	Streets	Cap Outlay	93,979	243,747	188,490	144,326	222,000
FUND 480 TID #8							
R 480-41120-000	Tax Incremental Levy		-	-	-	-	166,000
R 480-48110-000	Interest income		-	-	907	-	200
E 480-51400-210	Administration	Contracted services	-	-	48,516	2,000	2,000
E 480-51400-390	Administration	Supplies & other	-	-	-	-	-
E 480-57333-000	Trans Cap	All types	-	-	2,415,318	60,000	16,000,000

Glossary

A

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

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

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

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

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

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

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

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

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

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

Available (Undesignated) Fund Balance. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Bond. A long-term I. O. U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

Glossary

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

Budget. A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control. The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

CAFR (Comprehensive Annual Financial Report). This report contains the Village's annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the years activity.

Capital Assets. Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Glossary

Capital Improvements Program (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay or Capital Expenditures. Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities which add value to a government's physical assets or increase their useful life. Also called capital improvements.

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Central Brown County Water Authority (CBCWA or Authority). A legal entity formed by area municipalities to purchase water from Manitowoc, Wisconsin and sell the water to the member municipalities. This entity is the source of water for Howard. (Also see **Water Authority** definition below.)

Class One Notice. An official notice placed into a daily or weekly publication used as the official newspaper of the Village. The Village's official paper is a local paper titled *The Press*.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

Computerized Revaluation. A process of establishing a new assessed value for each property within the Village which utilizes a computer program and the most recent home sales to prepare an assessed value based on one of two methods of acceptable appraisal practices.

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Glossary

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

CORP - Comprehensive Outdoor Recreation Plan. A five year plan detailing new and existing park purchases and improvements.

CPA – Certified Public Accountant. An individual obtains this professional title by obtaining a BS or BA accounting degree from a college or university (150 semester hours), obtaining certain experience requirements, obtaining a license from a state and passing a four part, 3 ½ day examination from the American Institute of Certified Public Accountants.

D

Debt Service. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department. The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees. Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement. The expenditure of money from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

DOT. Wisconsin Department of Transportation. A branch of the state government involved in transportation related issues within the state.

DNR. Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

Glossary

E

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the state or the federal government.

Equalized Value. Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

Equivalent Residential Unit (ERU). The impervious area of a property relative to the statistical average impervious area of a single family home within the Village of Howard. One ERU equals 3,301 square feet of impervious surface.

Expenditure. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditure Restraint Program. The State of Wisconsin offers an entitlement program to cities and villages who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fire Insurance Shared Tax. Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Village's fiscal year runs from January 1 through December 31.

Glossary

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

FT – Full-time. A full-time employee of the Village is an employee hired to work at least 40 hours per week on a permanent basis. Full-time employees are eligible to receive full benefits.

Full-time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund. A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance. The excess of the assets of a fund over its liabilities.

G

GAAP (Generally Accepted Accounting Principles). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GBMSD (Green Bay Metropolitan Sewage District). The district responsible for collection of the sewage from the Village as well as other surrounding communities.

GIS (Geographical Information System). A system of maps and databases which allow for integration of information utilizing various parameters and graphical interfaces.

GPS (Global positioning satellite). A computerized satellite system that allows tracking of a device placed onto/in equipment, buildings, etc.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Glossary

I

IBC/Donoghue Index MMBD. A financial indicator based on various indicators which is used by financial institutions for payment of earnings on investments such as investment pools and certificates of deposits.

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers. The movement of money between funds of the same governmental entity.

Intergovernmental Revenue. Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges. The charges to user department for internal services provided by another Village department or function, such as an insurance fund from a central pool.

J

JD (Juris Doctorate). A juris doctorate is a first professional graduate degree in law.

L

Levy. To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

Line-item Budget. A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies.

Long-term Debt. Debt with a maturity of more than one year after the date of issuance.

M

Materials and Supplies. Expendable materials and operating supplies necessary to conduct departmental operations.

Mill or Mill Rate. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Glossary

Modified Accrual (Basis of Accounting). The method of recording revenues when susceptible to accrual (i.e. when they become both measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

N

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges.

NEW Water. Formerly GBMSD (Green Bay Metropolitan Sewage District). The district responsible for collecting and treatment of sewage from the Village and other area municipalities.

Nominal Dollars. The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

NWTC. Northeast Wisconsin Technical College, a vocational training facility supported in part by tax levies from area jurisdictions, including Howard.

O

Object of Expenditure. An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

Objective. Something to be accomplished in specific, well-defined, and measurable terms and that it achievable within a specific time frame.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses. The cost for personnel, materials and equipment required for a department to function.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Glossary

P

Part-time. An employee who works less than 30 hours per week, or a seasonal employee that works for a specified period of time who could work up to 40 hours per week. Part-time employees are paid on a per-hour basis and receive no benefits.

Pay-as-you-go Basis. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. Also, a type of Tax Incremental District incentive payment made to developers within the district that rebates a portion of property taxes, on an annual basis, back to the developer.

PE – Professional Engineer. An individual obtains this certification by obtaining a BS or BA engineering degree from a college or university and obtaining a state license.

Performance Budget. A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services. Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines.

PSC - Public Service Commission. The governing body of all regulated utilities within the State of Wisconsin. This body governs the rates charged by the water utility.

Glossary

Purpose. A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R

Recycling Grants. Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting of related expenditures for final reimbursement payment.

REI. Acronym for recycling efficiency grants from the State of Wisconsin.

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

Revenue. Sources of income financing the operations of government.

S

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue. Revenues are classified according to their source or point of origin.

State Aids - Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aidable revenues, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases can not exceed 5% of previous year's payment.

Glossary

- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- **State Connecting Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality.

Supplemental Appropriation. An additional appropriation made by the government body after the budget year has started.

Supplemental Requests. Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

T

Target Budget. Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

Tax Increment or Tax Incremental Revenues. Property taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

Tax Incremental Financing District (TID or TIF). A geographic area within the Village designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. The district can only be formed by agreement with the affected overlying jurisdictions (school district, county and vocational college).

Tax Levy. The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate or Tax Mill Rate. The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Village's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Village and multiplying by \$1,000.

TID (TIF). Tax incremental (financing) district. An area of land within the boundaries of the Village that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

Glossary

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

U

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Village Center. A future mixed use development to become the center of commercial, retail and housing activity within the Village. The area is located between Meadowbrook Park on the north, Riverview Drive to the south, Cardinal Lane to the east and Hillcrest Heights on the west. In 2014, the first phase of construction began on this project.

W

Water Authority. The Central Brown County Water Authority (CBCWA or Authority) is an autonomous body with six member municipal units that was created to obtain drinking water from Lake Michigan for use by the member units.

Working Cash. Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator. A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection services, or the number of burglaries to be investigated).

Work Years. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.