

GENERAL TAX LEVY AND BILLING EXPLANATIONS

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

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

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

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

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

The following two pages reflect tax billing data and the five taxing jurisdictions percentage allocation of the tax bill. Please note that the tax rate dates reflect the year in which the December tax billing is prepared. Revenues are recognized on the modified accrual basis which means they are recorded in the following year. In other words, tax bills issued in December 2010 will be recorded as revenue in the year 2011.

Note:

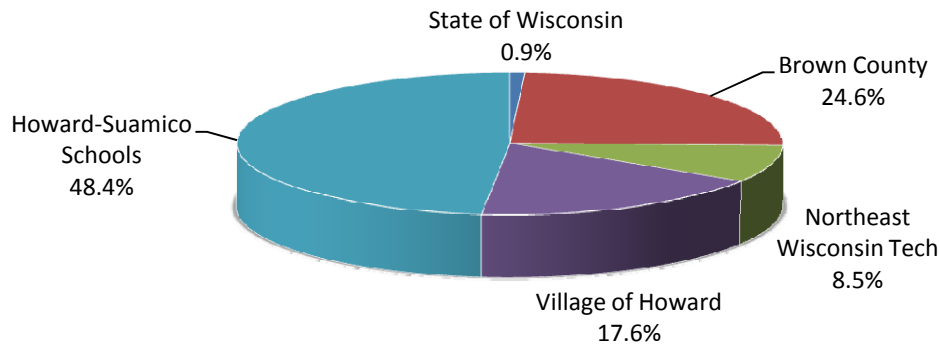
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital 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. 2010 Tax Rates	Dec. 2009 Tax Rates	Change	Percentage Change
State of Wisconsin	\$ 0.168414	\$ 0.173814	\$ (0.005400)	-3.11%
Brown County	4.618454	4.758068	(0.139614)	-2.93%
Northeast Wisconsin Tech	1.601008	1.570319	0.030689	1.95%
Village of Howard	3.306642	3.308671	(0.002029)	-0.06%
Howard-Suamico Schools	9.083458	8.795526	0.287932	3.27%
Gross Tax Rate	18.777976	18.606398	0.171578	0.92%
State school credits	(1.403607)	(1.428015)	0.024408	-1.71%
Net Tax Rate	\$17.374369	\$17.178383	\$0.195986	1.14%

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

Where Do Your Tax Dollars Go? Property Tax Bills Printed December 2010



Note: The 2010 tax rate represents the tax rate on the billings prepared in December 2010 and payable in January 2011. The related revenues are recorded in 2011.

**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
2011/2010	\$3.31	17.6%	\$9.08	48.4%	\$1.60	8.5%	\$4.62	24.6%	\$0.17	0.9%
2010/2009	\$3.31	17.8%	\$8.80	47.3%	\$1.57	8.4%	\$4.76	25.6%	\$0.17	0.9%
2009/2008	\$3.31	18.1%	\$8.50	46.5%	\$1.52	8.3%	\$4.79	26.2%	\$0.17	1.0%
2008/2007	\$3.32	18.3%	\$8.50	46.9%	\$1.47	8.1%	\$4.66	25.7%	\$0.17	0.9%
2007/2006	\$3.67	19.1%	\$8.78	45.7%	\$1.61	8.4%	\$4.98	25.9%	\$0.19	1.0%
2006/2005	\$3.69	19.2%	\$8.73	46.0%	\$1.56	8.4%	\$4.82	25.3%	\$0.19	1.0%
2005/2004	\$3.69	19.5%	\$8.73	46.1%	\$1.52	8.0%	\$4.81	25.4%	\$0.20	1.0%
2004/2003	\$4.34	20.0%	\$9.89	45.7%	\$1.68	7.7%	\$5.54	25.6%	\$0.21	1.0%
2003/2002	\$4.36	20.6%	\$9.26	43.8%	\$1.69	8.0%	\$5.64	26.7%	\$0.21	1.0%
2002/2001	\$4.21	20.5%	\$9.31	45.2%	\$1.60	7.8%	\$5.26	25.6%	\$0.22	0.9%

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

BUDGET SUMMARY FOR ALL FUND TYPES

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

	Actual 2009	Budget or Estimated Actual 2010	Budget 2011
Funding Sources			
Taxes	\$ 6,285,823	\$5,944,434	\$5,638,650
Special assessments	210,209	78,075	75,000
Intergovernmental	2,210,514	2,222,040	2,201,200
Licenses and permits	404,213	621,290	714,410
Fines and forfeits	168,453	183,000	183,000
Charges for service (includes Enterprise funds)	8,153,790	7,569,300	7,895,950
Miscellaneous	1,308,900	700,900	626,700
Other financing sources	2,766,832	1,181,760	2,212,979
Total Revenue and Other			
Funding Sources	21,508,734	18,500,799	19,547,889
Beginning Fund Balances or Net Assets	62,612,430	59,990,661	60,229,118
Total Available Resources	\$84,121,164	\$78,491,460	\$79,777,007
Expenditures, Expenses and Other Uses			
General government	1,080,868	1,259,150	\$1,310,350
Public safety	2,308,572	2,519,400	2,552,400
Public works	2,466,613	2,615,500	2,638,700
Community development	577,097	495,800	513,200
Debt service	2,844,991	953,360	1,122,770
Capital outlay and development	4,112,465	2,276,655	2,388,850
Enterprise fund operating expenses	6,783,448	6,288,216	6,713,961
Other Uses	2,656,449	1,854,260	1,807,979
Total Expenditures, Expenses			
and Other Uses	22,830,503	18,262,341	19,048,210
Ending Fund Balances or Net Assets	61,290,661	60,229,118	60,728,797
Total Fund Commitments and			
Fund Balances	\$84,121,164	\$78,491,460	\$79,777,007

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

The 2010 data reports budget data for General Fund and Capital Project Funds but uses estimated actual for all other funds.

This page summarizes data found on pages 44, 99, 107, 118, 135, 142, 148, 158 and 161.

Summary of Revenue and Expenditure Changes

For the 2011 Budget Compared to the 2010 Budget

This page explains the changes in major revenues and expenditures, for all funds combined, from the 2011 budget as compared with the 2010 budget.

Revenues

For 2011, combined revenue for all funds will increase by almost \$84,000 (after excluding other financing sources). Following is a brief explanation of changes in revenues by major revenue source.

Taxes

Combined taxes from all funds are reporting a decrease of almost \$298,000. The largest change in this category is a decrease of \$401,600 in property taxes from TID #2 due to the states devaluation of the TID. TID #3 is anticipating an increase of just over \$32,000, Debt Service Fund taxes are increasing to \$80,000, the General Fund is increasing just over \$23,000 and TIDs #4-6 are decreasing by almost \$9,000.

Special Assessments

Special assessments are expected to decrease from the 2011 budget compared to the 2010 budget. The special assessment policy recently changed has the affect of lowering future special assessment charges and collections.

Intergovernmental

This revenue source is expected to decrease by almost \$21,000. The primary reason for this decrease is a decrease in State Transportation Aids.

Charges for Service

The 2011 budget is anticipating an increase in this revenue source by about \$327,000. The main reason for the increase is higher utility rates (both water and sewer) in 2011.

Miscellaneous

Miscellaneous revenues are decreasing by almost \$74,200 primarily due to budgeted lower interest income in 2011.

Other Financing Sources

This revenue source is expected to increase by \$1.0 million as a result of higher overall fund transfers in 2011 compared to 2010 and a possible borrowing of \$400,000 in 2011.

Expenditures

Expenditures for 2011 are expected to increase by almost \$786,000. The following brief explanation discusses the changes in major expenditures functions for 2011.

General government

This expenditure function is increasing by only \$51,200 in 2011 or about a 4% increase. The General Fund is decreasing by \$100,000 due to cost cutting measurers implemented in 2011; however, the Special Revenue Fund is expected to increase by about \$150,000 with more funds being loaned in the Revolving Loan Fund.

Public safety

An increase in public safety of \$33,000 for 2011 is a primarily result of increased cost of police contract with the Brown County Sheriff.

Public works

Public works is expecting an increase of \$23,200 in 2011 or 0.9% increase. Snow and ice removal budget was increased by \$11,000 and sanitation and recycling increased by \$7,100. Other noted increases were a 1% increase in salaries.

Community development

This function is expecting an increase in 2011 of \$17,400. A combination of cost cutting measures (approximately \$23,600) and an increase in contracted services (\$40,000) for updating the comprehensive plan make up a majority of the change from 2010.

Enterprise fund operating expenses

These fund expenses are expected to increase by almost \$426,000. The Water Utility is anticipating cost increases for water supply and the Sewer Utility is expecting increases from the GBMSD to treat sewage waste.

Debt service

Debt payments are expected to increase by over \$169,000 due to higher debt payments on existing debt and an additional \$96,000 on one new issue.

Capital outlay

Capital outlay will increase by over \$112,000. The primary reason is additional projects being budgeted in 2011 compared to 2010. Reconstruction will occur on Velp Avenue and Riverdale Drive in 2011.

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 35%-40% of the previous year's actual expenditures. Actual results are still unknown for 2010 at time of printing, but the estimate is that the fund balance in the General Fund will remain within the policy limits.

Debt Service fund balance is expected to decrease 2011 as existing funds will be used to help offset new debt payments.

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

Net Assets

The water and sewer utilities are required to have sufficient net assets to meet annual debt service needs through a coverage calculation. 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.

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.

Net Assets (continued)

The golf course's net assets is expected to remain unchanged each year as surplus funds from operations are transferred to other funds. Each year, the golf course transfers \$100,000 to one of the Capital Project Funds. The golf course uses excess funds to fund course and building improvements.

The internal service fund will no longer be used to track costs associated with the health, dental and short-term disability plans. The remaining net assets will be used through transfers to other funds over the next three years.

Village of Howard, Wisconsin
Combining Budget Summary for All Fund Types
Annual Budget Year Beginning January 1, 2010

	Governmental Fund Types			Proprietary Funds		Combined Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise		Internal Service
Revenues							
Taxes	\$ 3,439,150	\$ 1,049,000	\$ 80,000	\$ 1,070,500	\$ -	\$ -	\$ 5,638,650
Special assessments	-	-	-	75,000	-	-	75,000
Intergovernmental	1,722,200	44,000	-	435,000	-	-	2,201,200
Licenses and permits	295,600	-	-	418,810	-	-	714,410
Fines and forfeits	183,000	-	-	-	-	-	183,000
Charges for services	180,300	-	-	-	7,715,650	-	7,895,950
Miscellaneous	391,200	92,800	9,700	47,500	85,500	-	626,700
Total Revenue	6,211,450	1,185,800	89,700	2,046,810	7,801,150	-	17,334,910
Expenditures or Expenses							
General government	907,150	398,000	-	5,200	-	-	1,310,350
Public safety	2,552,400	-	-	-	-	-	2,552,400
Public works	2,638,700	-	-	-	-	-	2,638,700
Community development	513,200	-	-	-	-	-	513,200
Debt service							
Principal retirement	-	-	811,900	-	-	-	811,900
Interest and fiscal charges	-	-	112,670	1,500	196,700	-	310,870
Capital outlay	-	-	-	2,388,850	-	-	2,388,850
Operating Expenses	-	-	-	-	6,713,961	-	6,713,961
Total Expenditures or Expenses	6,611,450	398,000	924,570	2,395,550	6,910,661	-	17,240,231
Excess of Revenues Over (Under)							
Expenditures or Expenses	(400,000)	787,800	(834,870)	(348,740)	890,489	-	94,679
Other Financing Sources (Uses)							
Proceeds of debt issue	-	-	-	400,000	-	-	400,000
Bond issuance costs	-	-	-	(10,000)	-	-	(10,000)
Operating transfers in	300,000	-	827,770	685,209	-	-	1,812,979
Operating transfers out	-	(1,077,770)	-	-	(385,000)	(335,209)	(1,797,979)
Contributed Capital	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	300,000	(1,077,770)	827,770	1,075,209	(385,000)	(335,209)	405,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(100,000)	(289,970)	(7,100)	726,469	505,489	(335,209)	499,679
Fund Balances - January 1 (Est.)	2,531,155	601,632	10,421	1,362,671	55,388,030	335,209	60,229,118
Fund Balances - December 31	\$ 2,431,155	\$ 311,662	\$ 3,321	\$ 2,089,140	\$ 55,893,519	\$ -	\$ 60,728,797

Note: Included in tax revenues above is \$1,244,000 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

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
Revenues					
Taxes	\$ 2,545,855	\$ 2,723,594	\$ 3,054,182	\$ 3,414,550	\$ 3,439,150
Intergovernmental	1,942,315	1,903,689	1,909,596	1,758,200	1,722,200
Licenses and permits	285,000	336,497	269,682	286,400	295,600
Fines and forfeits	130,258	163,656	168,453	183,000	183,000
Charges for services	161,085	158,766	144,790	180,300	180,300
Miscellaneous	683,424	649,889	479,456	434,100	391,200
Totals Revenues	<u>5,747,937</u>	<u>5,936,091</u>	<u>6,026,159</u>	<u>6,256,550</u>	<u>6,211,450</u>
Expenditures					
General government	821,878	941,783	894,680	1,007,150	907,150
Public safety	1,969,054	2,105,741	2,308,572	2,519,400	2,552,400
Public works	2,077,396	2,251,650	2,466,613	2,615,500	2,638,700
Community development	501,054	555,179	577,097	495,800	513,200
Total Expenditures	<u>5,369,382</u>	<u>5,854,353</u>	<u>6,246,962</u>	<u>6,637,850</u>	<u>6,611,450</u>
Excess of Revenues Over (Under) Expenditures	378,555	81,738	(220,803)	(381,300)	(400,000)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	250,714	259,098	280,341	285,000	300,000
Transfers in from Internal Svc Fund	-	-	-	-	-
Transfers out	(300,000)	(932,310)	-	(140,000)	-
Total Other Financing Sources (Uses)	<u>(49,286)</u>	<u>(673,212)</u>	<u>280,341</u>	<u>145,000</u>	<u>300,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	329,269	(591,474)	59,538	(236,300)	(100,000)
Fund Balance - January 1	<u>2,970,122</u>	<u>3,299,391</u>	<u>2,707,917</u>	<u>2,767,455</u>	<u>2,531,155</u>
Fund Balance - December 31	<u>\$ 3,299,391</u>	<u>\$ 2,707,917</u>	<u>\$ 2,767,455</u>	<u>\$ 2,531,155</u>	<u>\$ 2,431,155</u>

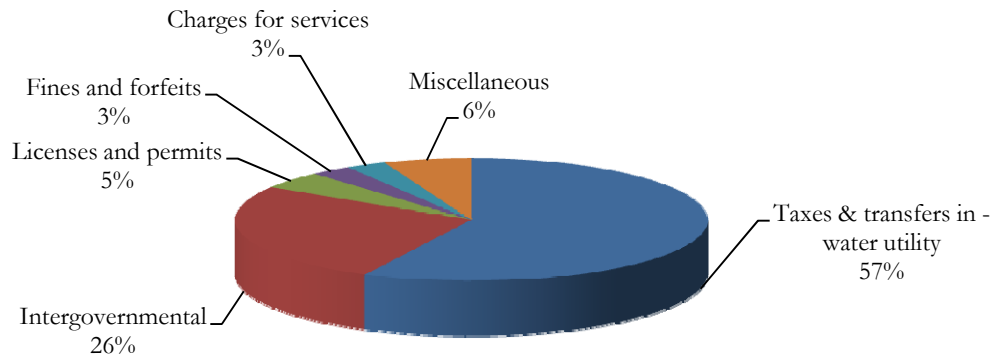
Note: Transfers in represent payment in-lieu of taxes made by the Water Utility to the General Fund. Because of GASB pronouncements, these revenues are required to be reported as Transfers rather than tax revenue. On the following three pages, the payment is being reported as taxes or transfers in.

Please note that the 2007 through 2009 amounts reported above were restated to reflect the new reporting function of Community Development. Community Development is comprised of Community Development (previously reported in General Government), Code Administration (previously reported in Public Safety) and Leisure Services. Park Maintenance and Forestry were moved into the Public Works function.

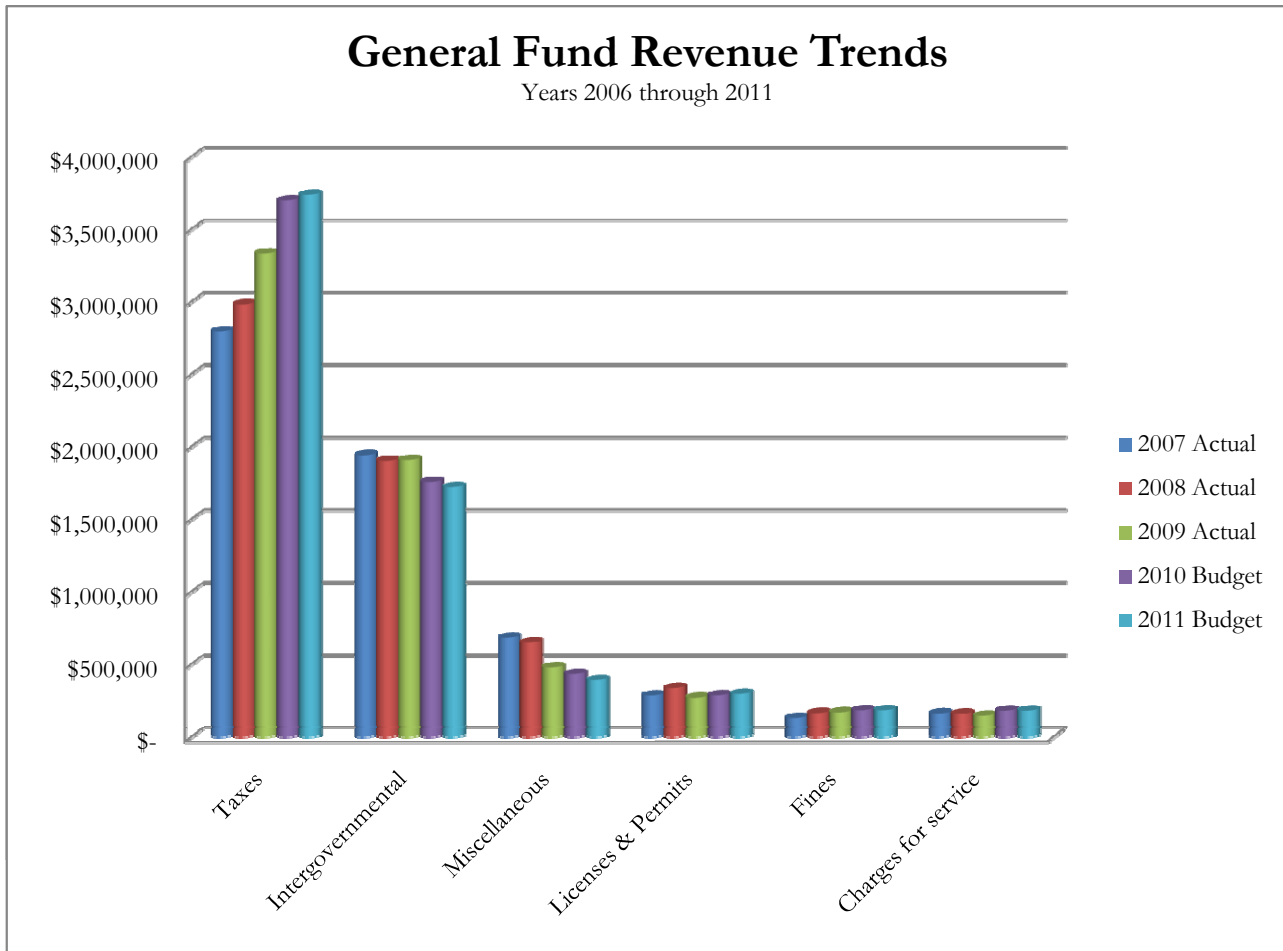
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2009 Actual	2010 Budget	2011 Budget	Percent Change from 2010	2011 Percent of Total
Taxes & transfers in - water utility	\$ 3,334,523	\$ 3,699,550	\$ 3,739,150	1.07%	57.42%
Intergovernmental	1,909,596	1,758,200	1,722,200	-2.05%	26.45%
Licenses and permits	269,682	286,400	295,600	3.21%	4.54%
Fines and forfeits	168,453	183,000	183,000	0.00%	2.81%
Charges for services	144,790	180,300	180,300	0.00%	2.77%
Miscellaneous	479,456	434,100	391,200	-9.88%	6.01%
Totals	\$ 6,306,500	\$ 6,541,550	\$ 6,511,450	-0.46%	100.00%

Budget Revenue By Source
Budget Year 2011



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



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

Tax revenues have generally been increasing over time. Property taxes make up the majority of tax revenues and are determined by revenue shortfalls anticipated as part of the budget process. The Village expects overall property tax levy to continue to increase between 2%-4% each year to assist in paying for increased costs of providing services.

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

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

TAXES

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$2,796,569	\$2,982,692	\$3,334,523	\$3,699,550	\$3,739,150
% Increase/Decrease	6.66%	11.80%	10.95%	1.07%

Explanations and Assumptions of 2011 Tax Revenues Budget:

Property taxes are used to fund expenditures which exceed the amount of revenues available through sources such as fees, permits, fines, investment interest and shared revenues. Municipal utility taxes are payment in-lieu of taxes paid by the water utility. Room tax rates are 8% for hotel stays; the Village may keep only 4% of tax collected pursuant to an agreement with the Green Bay Area Room Tax Commission.

Line Item Detail:	2009 Actual	2010 Budget	2011 Budget
General Property Taxes	\$ 3,041,036	\$ 3,404,000	\$ 3,427,450
Managed Forest Crop Lands	65	10	10
Other Taxes	2,709	-	-
Municipal Utility Taxes (Transfers in)	280,341	285,000	300,000
Room Tax Revenue	8,799	10,500	10,500
Interest on delinquent taxes & other	1,573	40	1,190
Total Taxes	\$ 3,334,523	\$ 3,699,550	\$ 3,739,150

2011 Budget Analysis:

Municipal utility taxes are expected to increase by \$15,000 based on preliminary estimated calculations. The GASB changed the way the utility tax is recorded; the tax will be recorded as a Fund Transfer instead of revenue - for budget purposes, continue to report as tax revenue as the amount helps decrease the need for property taxes. Property taxes are expected to increase by over \$23,450 due to the following:

Expenditure Increases & Revenue Decreases:

- (1) Increased cost of contracted services by \$84,800 primarily made up of the following:
 - Police services by \$38,400 with Brown County Sheriff.
 - Community development for comprehensive plan update of \$40,000.
 - Rescue services by \$4,100.
- (2) Increase in garbage tonnage costs of \$13,600.
- (3) Decrease in transportation aids of \$43,200.
- (4) Decrease in interest on investments of \$60,000.
- (5) Decrease in transfers in from other funds of \$96,300.

Revenue Increases & Expenditure Decreases:

- (1) Decrease in personnel costs of \$20,500 which is net of the elimination of three part-time positions, a 1% increase in pay for union and non-union employees, one job reclassification and a 3% increase in health insurance costs for 2011.
- (2) Increases in Cable TV Franchise Fees of \$5,000 based on revenue received for nine months of 2010.
- (3) Increase in rental income of \$8,100.
- (4) Increases in sale of recycling materials of \$9,000.
- (5) Decrease in utility costs of \$21,000.
- (6) Decrease in supply and other expense accounts by \$42,900.
- (7) Decrease in liability insurance costs of \$43,000.

INTERGOVERNMENTAL

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$1,942,315	\$1,903,689	\$1,909,596	\$1,758,200	\$1,722,200
% Increase/Decrease	-1.99%	0.31%	-7.93%	-2.05%

Explanations and Assumptions of 2011 Intergovernmental Revenues Budget:

State aids make up the majority of this category of revenue. On September 15 of each year, the state submits estimated Shared Revenues for the following year to each municipality. On October 1, the State submits estimated Transportation and Connecting Highway Aids to each municipality. Such estimates are included as budget revenues unless otherwise revised by the state before preparation of the budget. Various grants are requested near the end of each year and included in the budget if approved or apparent that approval is imminent.

State Shared Revenues is a payment made by the state to municipalities in order to offset the tax burden of localities. In the 1990's, the state had a formula to calculate the amount paid to each municipality. For the past 8-10 years, the state has used the budget process to determine funding for the shared revenue program and payments made to municipalities.

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

Line Item Detail:	2009 Actual	2010 Budget	2011 Budget
State Shared Revenues	\$ 831,538	\$ 737,600	\$ 736,900
Other State Shared Taxes-computers	12,429	11,000	11,000
State Transportation Aids	908,770	863,300	820,100
State Connecting Highway Aids	22,172	21,600	21,700
Fire Insurance Shared Tax	40,496	40,000	42,000
Recycling Grants	73,989	65,100	68,000
State Municipal Service Aids	11,302	11,300	14,200
State Payment in Lieu of Tax	8,300	8,300	8,300
Other grants	600	-	-
Total Intergovernmental	\$ 1,909,596	\$ 1,758,200	\$ 1,722,200

2011 Budget Analysis:

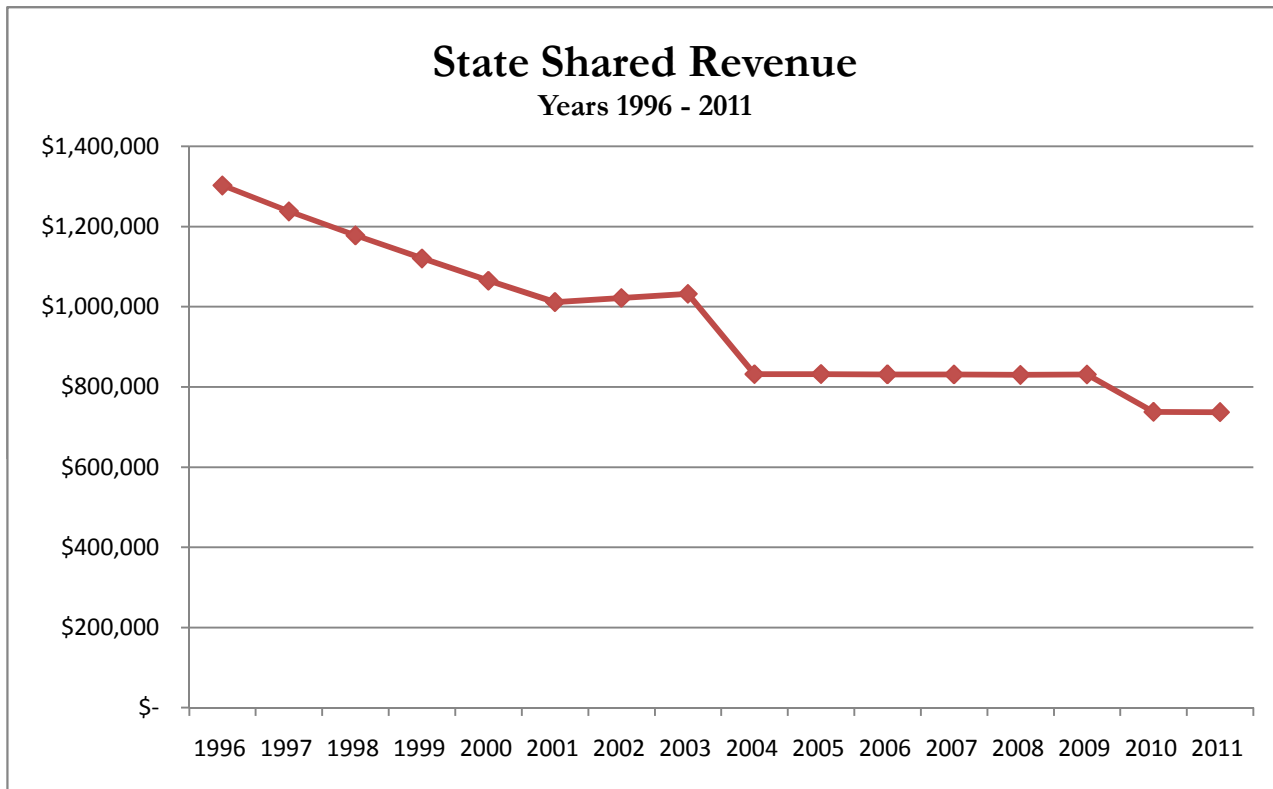
Based on the state's estimates, shared revenue is expected to decrease by only \$700. State transportation aids will decrease by \$43,200 based on the notification made to the village. Most of the other aid payments are reporting only minor changes.

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 for over seven years.

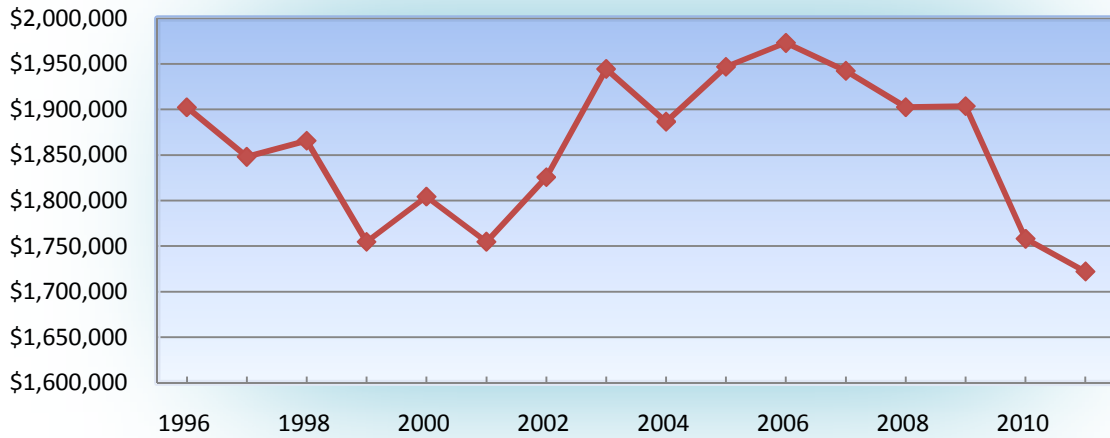
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has major obstacles in their budget process (a large deficit) and continue to seek ways to correct their problems.

The graph below shows the trend in state shared revenues over the past 15 years and the estimate for 2011.



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 2011 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1996 through 2011



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

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

LICENSES AND PERMITS

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$285,000	\$336,497	\$269,682	\$286,400	\$295,600
% Increase/Decrease	18.07%	-19.86%	6.20%	3.21%

Explanations and Assumptions of 2011 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:	2009 Actual	2010 Budget	2011 Budget
Building Permits & Inspection Fees	\$ 60,896	\$ 60,000	\$ 60,000
Zoning Permits	2,550	2,000	2,000
Liquor & Malt Beverage License	16,828	30,000	33,000
Operators Licenses	7,685	15,000	15,000
Cigarette Licenses	1,600	1,400	1,400
Cable TV franchise fee	160,701	160,000	165,000
Weights and Measures	5,331	5,300	6,000
Dog Licenses	8,016	7,500	8,000
Massage Licenses	-	-	-
Bicycle Licenses	55	200	200
Other Permits and Fees	6,020	5,000	5,000
Total Licenses and Permits	\$ 269,682	\$ 286,400	\$ 295,600

2011 Budget Analysis:

Increased cable TV franchise fee by \$5,000 and liquor & malt beverage licenses by \$3,000 based on actual results in 2010. Only minor changes made in the other accounts.

FINES AND FORFEITS

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$130,258	\$163,656	\$168,453	\$183,000	\$183,000
% Increase/Decrease	25.64%	2.93%	8.64%	0.00%

Explanations and Assumptions of 2011 Fines and Forfeits Budget:

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

Line Item Detail:	2009 Actual	2010 Budget	2011 Budget
Fines and court penalties	\$162,228	\$174,000	\$174,000
Parking violations	6,225	9,000	9,000
Total Fines and Forfeits	\$168,453	\$183,000	\$183,000

2011 Budget Analysis:

The estimated budget for 2011 is at the 2010 levels as estimated actual amounts for 2010 are at budget levels and the activity for 2011 is not expected to change.

CHARGES FOR SERVICE

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$161,085	\$158,766	\$144,790	\$180,300	\$180,300
% Increase/Decrease	-1.44%	-8.80%	24.53%	0.00%

Explanations and Assumptions of 2011 Charges for Service Budget:

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

Line Item Detail:	2009 Actual	2010 Budget	2011 Budget
Administrative charges	\$12,014	\$9,000	\$9,000
Fire protection/false alarms	5,700	53,000	53,000
Sanitation - Garbage cans	4,851	4,500	4,500
Recreation programs	74,679	69,000	69,000
Summer recreation ticket program	13,342	13,500	13,500
Park rentals	24,761	24,000	24,000
Weed control	6,529	4,000	4,000
Tree plantings	237	1,000	1,000
Dog pickup fees	657	300	300
Other public charges	2,020	2,000	2,000
Total Charges for Service	\$144,790	\$180,300	\$180,300

2011 Budget Analysis:

There are no expected changes in 2011 for the revenue items listed above.

MISCELLANEOUS REVENUES

Historical Summary:

2008 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$683,424	\$649,889	\$479,456	\$434,100	\$391,200
% Increase/Decrease	-4.91%	-26.22%	-9.46%	-9.88%

Explanations and Assumptions of 2011 Miscellaneous Revenues Budget:

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

Line Item Detail:	2009 Actual	2010 Budget	2011 Budget
Interest on investments	\$160,130	\$120,000	\$60,000
Rent income	297,456	311,000	319,100
Sales of recycle material	7,911	1,000	10,000
Property and equipment sales	164	1,000	1,000
Insurance recoveries - police	1,584	500	500
Insurance recoveries - other	6,075	500	500
Donations - fire department	2,880	-	-
Other donations	3,147	-	-
Other income	109	100	100
Total Miscellaneous Revenues	\$479,456	\$434,100	\$391,200

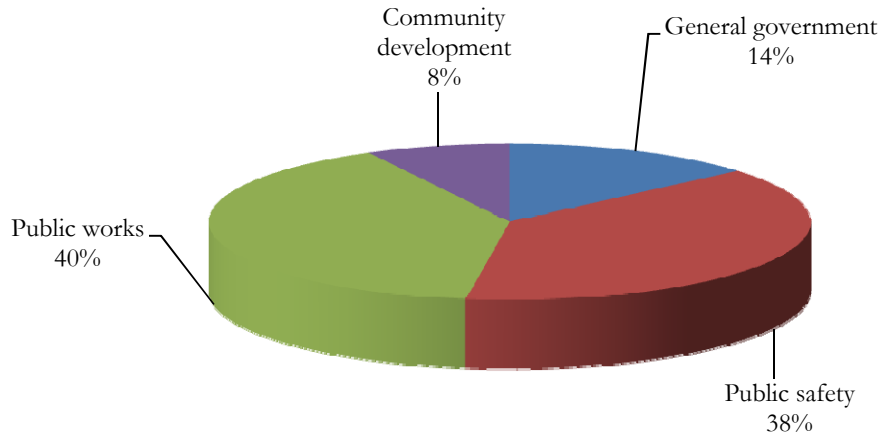
2011 Budget Analysis:

Interest on investments is expected to be \$60,000 lower than the 2010 budget based on estimated interest rates in 2011 and lower cash reserves. Rental income from cell towers, utilities and county rescue are expected to increase by \$8,100, based on existing contracts, cell tower agreements and increasing utility rent. Sale of recycled material increased by \$9,000 based on 2010 actual results.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2009 Actual	2010 Budget	2011 Budget	Percentage Change from 2010	2011 Percent of Total
General government	\$ 894,680	\$ 1,007,150	\$ 907,150	-9.93%	13.72%
Public safety	2,308,572	2,519,400	2,552,400	1.31%	38.61%
Public works	2,466,613	2,615,500	2,638,700	0.89%	39.91%
Community development	577,097	495,800	513,200	3.51%	7.76%
Totals	\$ 6,246,962	\$ 6,637,850	\$ 6,611,450	-0.40%	100.00%

Budget Expenditures By Function
Budget Year 2011



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2009 Actual	2010 Budget	2011 Budget	Percentage Change from 2010	2011 Percent of Total
Village board	\$ 66,379	\$ 74,300	\$ 74,300	0.00%	8.19%
Municipal court	152,780	159,500	163,700	2.63%	18.05%
Administrator	200,472	206,400	173,400	-15.99%	19.11%
Elections	9,472	26,500	10,000	-62.26%	1.10%
Administrative services	221,521	259,100	252,700	-2.47%	27.86%
Assessment of property	50,265	45,500	46,000	1.10%	5.07%
Buildings and plant	57,017	71,600	65,800	-8.10%	7.25%
Board of appeals	172	450	450	0.00%	0.05%
Property & liability insurance	132,949	141,800	112,800	-20.45%	12.43%
Contingencies & uncollectible	3,653	22,000	8,000	-63.64%	0.88%
Health and human services	-	-	-	0.00%	0.00%
Total General Government	\$ 894,680	\$ 1,007,150	\$ 907,150	-9.93%	100.00%

Public Safety

Description	2009 Actual	2010 Budget	2011 Budget	Percentage Change from 2010	2011 Percent of Total
Police	\$ 1,356,493	\$ 1,408,900	\$ 1,444,800	2.55%	56.61%
Fire department	762,583	914,300	907,300	-0.77%	35.55%
Rescue services	164,578	170,600	174,700	2.40%	6.84%
Health and human services	24,918	25,600	25,600	-	1.00%
Total Public Safety	\$ 2,308,572	\$ 2,519,400	\$ 2,552,400	1.31%	100.00%

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

Public Works

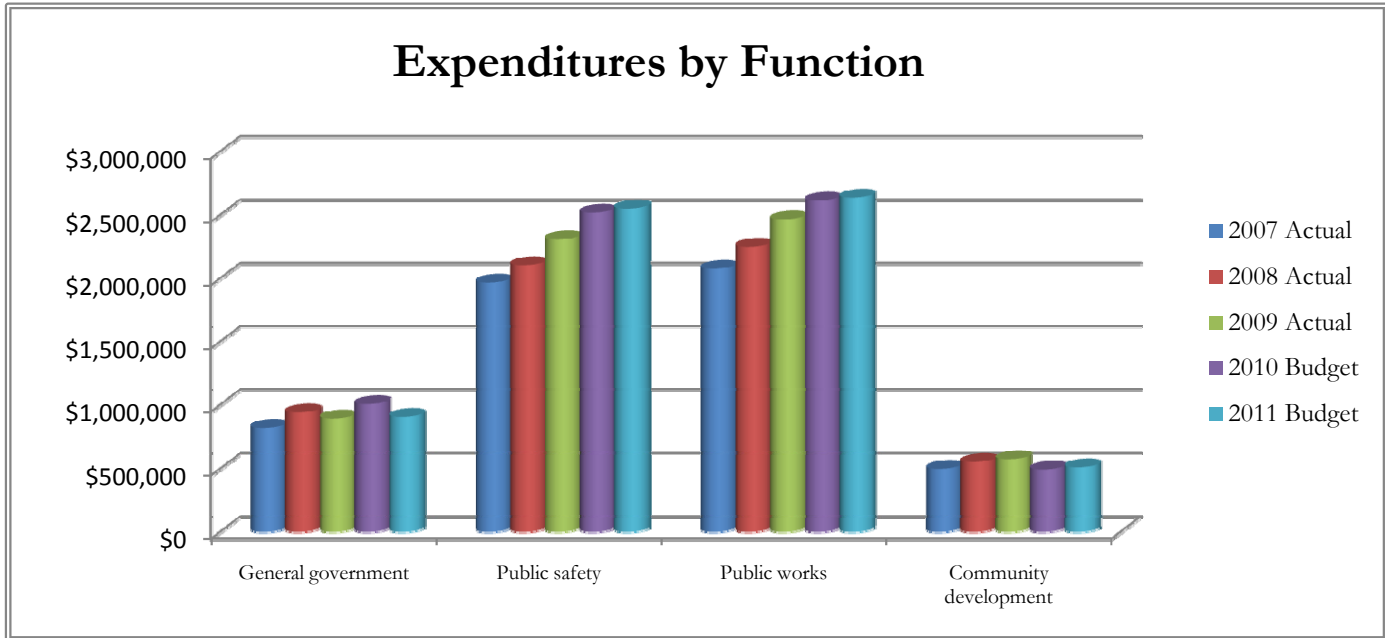
Description	2009 Actual	2010 Budget	2011 Budget	Percentage Change from 2010	2011 Percent of Total
Administration	\$88,468	\$113,400	\$110,000	-3.00%	4.17%
Streets	683,365	708,200	714,200	0.85%	27.07%
Mechanic	117,954	126,800	130,100	2.60%	4.93%
Snow and ice removal	200,991	180,400	191,400	6.10%	7.25%
Street lighting	283,150	308,000	308,000	0.00%	11.67%
Building operations	69,541	84,100	71,600	-14.86%	2.71%
Sanitation	435,961	481,800	493,500	2.43%	18.70%
Recycling	256,513	294,000	294,500	0.17%	11.16%
Park maintenance	330,670	318,800	325,400	2.07%	12.33%
Total Public Works	\$2,466,613	\$2,615,500	\$2,638,700	0.89%	100.00%

Community Development

Description	2009 Actual	2010 Budget	2011 Budget	Percentage Change from 2010	2011 Percent Of Total
Community development	\$ 95,363	\$ 96,300	\$ 137,300	42.58%	26.75%
Leisure services	290,977	195,900	178,400	-8.93%	34.76%
Code administration	190,757	203,600	197,500	-3.00%	38.48%
Total Community Development	\$ 577,097	\$ 495,800	\$ 513,200	3.51%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2007 through the 2011 budget.



The trends listed above show steadily increased spending in general government, public safety and public works.

Over the past five years, the general government has seen increases in expenditures because of cost of living, health care and increases in various contracted services (i.e. police and solid waste).

Public safety has incurred additions to service levels over the past five years. County Rescue (contractor that provides rescue services to the Village) added one full-time paramedic to their operations within Howard and the Village added paid on-call fire fighters in the past five years.

Public works noted a large increase in 2009 due to increases in a new five year contract for refuse and recycling and reclassification of forestry costs from culture and recreation. Apart from this one large increase, public works has maintained service levels during the past five years with increased costs due to cost of living increases.

Community development was newly created in 2009 due to a reorganization. The financial information reported in the budget was restated for this new classification. (The previous functional category was culture and recreation.) Costs have fluctuated within community development in recent years due to changes in service levels.

GENERAL GOVERNMENT

VILLAGE BOARD

MISSION To create and maintain a high quality of life for residents and commercial entities by enacting legislation and establishing policies that direct actions of staff members.

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

ACCOMPLISHMENTS

2010 April elections resulted in one board member change for Wards 11-12. Maintained the tax rate for 2010 the same as in 2009.

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

2008 April elections elected a new president (previously a trustee) and brought one new trustee to the Village Board.

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Conferences	\$ 3,115	\$ 4,000	\$ 4,000	5.38%
Dues	-	1,800	1,800	2.42%
Supplies	1,244	3,500	3,500	4.71%
Supplies - "Go Green" Committee	-	3,000	3,000	4.04%
Employee Benefits	4,408	4,400	4,400	5.92%
Salaries	57,612	57,600	57,600	77.52%
Totals	\$ 66,379	\$ 74,300	\$ 74,300	100.00%

PERSONNEL

2009 Positions Authorized	2010 Positions Authorized	2011 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.

2011 BUDGET HIGHLIGHTS

No changes are forecasted in the 2011 budget.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$63,310	\$63,897	\$66,909	\$66,379	\$74,300	\$74,300
Percentage Change	0.93%	4.71%	-0.79%	11.93%	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

Try and hear all cases coming before court in a timely and professional manner.

Maintain records of ordinance violations, verdicts rendered and collection of fines.

Village Attorney

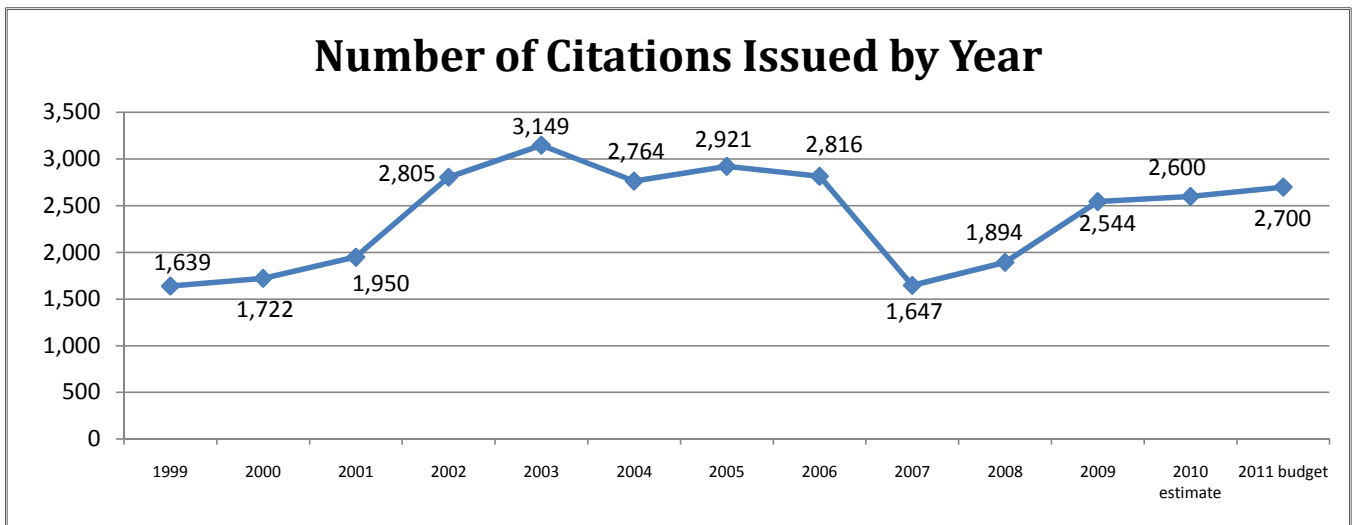
Continue excellent working relationship with Village staff and board.

ACCOMPLISHMENTS

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

PROGRAM MEASURES

	2009 Results	2010 Estimate	2011 Budget
Total Number of Citations Written <i>(Approximately 1/3 of citations appear in court)</i>	2,544	2,600	2,700
Total Revenues from Fines & Forfeitures	\$168,453	\$183,000	\$183,000
Total Department Expenditures	\$152,780	\$159,500	\$163,700
Total Court Related Expenditures (excl. some attorney fees)	\$117,780	\$112,000	\$116,200
Total Population	15,965	16,110	16,300
Citations Per 1,000 of population	159	161	166
Cases Per 1,000 of population	53	54	55
Average Revenue Per Citation Issued	\$66	\$70	\$68



PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Attorneys Contracted	\$ 62,870	\$ 67,500	\$ 67,500	41.23%
Contracted services	12,590	9,700	13,000	7.94%
Telephone	419	400	400	0.24%
Workshops & Conferences	1,645	1,600	1,600	0.98%
Dues	690	800	800	0.49%
Supplies	1,151	1,800	1,800	1.10%
Employee Benefits	21,012	22,300	22,800	13.93%
Salaries and wages	52,403	55,400	55,800	34.09%
Totals	\$ 152,780	\$ 159,500	\$ 163,700	100.00%

PERSONNEL

2009 Positions Authorized	2010 Positions Authorized	2011 Positions Authorized
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Village Attorney (contracted with local attorney - not an employee)

Judge (Part-time Elected)	1	1	1
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Court Clerk (FTE equivalent)	1	1	1
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Note: Village attorney is contracted and not an employee. Judge is elected at large and court clerk is appointed.

2011 BUDGET HIGHLIGHTS

Increased salaries/wages and benefits by \$900 for estimated court clerk position increase (an estimate is used since current union contract expires 12/31/09 and new contract has yet to be approved). Increased contracted services by \$3,300 to allow for \$3,800 of computer software support, \$1,300 for a new state fee for performing records checks and \$7,900 for jail services.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$142,233	\$173,817	\$162,229	\$152,780	\$159,500	\$163,700
Percentage Change	22.21%	-6.67%	-5.82%	4.40%	2.63%

GENERAL GOVERNMENT

ADMINISTRATOR

MISSIONS To ensure policies and strategic goals approved by the Village Board are enacted in an efficient, effective and transparent manner.

GOALS Present a balanced budget which meets all statutory guidelines and adheres to Village Board policies. Enhance transparency efforts of village operations. Execute strategic plan. Coordinate with state agencies on successful completion of US Hwy 41 reconstruction.

ACCOMPLISHMENTS

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

PROGRAM MEASURES

	2008	2009	2010	Brown County Ranking
G.O. Bond rating	AA	AA	AA	
Tax rate	\$3.31	\$3.31	\$3.31	2nd
Tax levy per capita	\$261.00	\$265.92	\$271.56	2nd
Net basic spending per capita	\$366.70	\$387.77	\$411.27	3rd
Net police spending per capita	\$79.34	\$84.20	\$87.29	4th
Debt per capita	\$440.93	\$361.73	\$215.85	
Percent of tax dollars	18.3%	18.1%	17.8%	

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 10,790	\$ 5,000	\$ 5,000	2.88%
Telephone	3,358	2,400	2,400	1.38%
Repairs, maintenance & fuel	884	2,000	2,000	1.15%
Workshops	4,278	3,600	3,600	2.08%
Dues & subscriptions	2,848	1,000	1,000	0.58%
Supplies & other expenditures	5,585	5,000	5,000	2.88%
Benefits	39,861	43,500	39,400	22.72%
Salaries and wages	132,868	143,900	115,000	66.32%
Totals	\$ 200,472	\$ 206,400	\$ 173,400	100.00%

PERSONNEL

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator/Clerk	0.70	0.70	0.70
Assistant Administrator	0.70	0.70	0.00
Administrative Assistant	0.00	0.00	0.70
Fellow	0.25	0.50	0.25
Admin. Secretary	0.50	0.50	0.00

2011 Administrator Budget Analysis:

Decreased salaries by \$33,000 due to elimination of part-time secretary position, allocating more of the fellow position to another department and changing from an Assistant Administrator to an Administrative Assistant.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$283,996	\$336,058	\$164,546	\$200,472	\$206,400	\$173,400
Percentage Change	18.33%	-51.04%	21.83%	2.96%	-15.99%

GENERAL GOVERNMENT

ELECTIONS

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

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

ACCOMPLISHMENTS

- 2010 Held 2 spring elections and 2 fall elections; reported results by 8:50pm. Continued training of chief inspectors. Held training sessions for election workers prior to spring general election.
- 2009 Held 2 spring elections and reported results to Brown County Clerk by 8:30pm (polls close at 8pm). Obtained training for chief inspectors to allow for their recertification at end of biennial election cycle. Created listing of election officials for Board approval in December.
- 2008 Held 2 spring elections and 2 fall elections and reported results to Brown County Clerk by 8:45pm (polls close at 8pm). Obtained training for chief inspectors to allow for their recertification at end of biennial election cycle.

PROGRAM MEASURES

Quantitative Performance Measures	2009 Results	2010 Estimates	2011 Estimates
Total Elections	2	4	2
Total Votes for all Elections	1,300	10,500	1,300
Total Number of Absentee Ballots Processed	680	750	300
Total Number of Voters Registering	38	200	40
Total Registered Voters	9,981	10,200	10,300
Total Expenditures for Elections	\$ 9,472	\$ 26,500	\$ 10,000
Average Number of Voters per Election	650	2,625	650
Percentage of Average Voters per Election	6.51%	25.74%	6.31%
Cost per Election	\$ 4,736	\$ 6,625	\$ 5,000

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 977	\$ 2,500	\$ 1,000	10.00%
Supplies & wages	8,495	24,000	9,000	90.00%
Totals	\$ 9,472	\$ 26,500	\$ 10,000	100.00%

PERSONNEL There are approximately 50 appointed election workers.
 Note: Poll workers' wages are exempt from tax and are included with supplies.

2011 BUDGET HIGHLIGHTS

There are two elections scheduled in 2011 compared with four elections in 2010. Costs are expected to decrease in 2011 as a result of fewer elections scheduled.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$11,983	\$14,852	\$29,653	\$9,472	\$26,500	\$10,000
Percentage Change	23.94%	99.66%	-68.06%	179.77%	-62.26%

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES

- MISSION** To provide accurate financial records, treasurer and clerk functions for the Village. Fiscal integrity of Village records should be maintained by adequate controls and timely reporting. Maintaining accurate assessment roll information and management of central computer processing systems are also part of the functions of this department.
- GOALS** Continue to prepare CAFR and budget documents to meet GFOA Certificate of Achievement, Distinguished Budget Awards programs and PAFR requirements. Collect property taxes in the most efficient manner utility the county treasurer and in-house collections. Maximize investment opportunities without sacrificing safety. Issue all licenses for qualified, approved applicants.

ACCOMPLISHMENTS

- 2010 Received the GFOA's award for excellence in financial reporting, popular annual financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the Village Board for review and budgetary controls. Posted CAFR, popular report and budget on website.
- 2009 Created all documents related to the TIF #2 plan amendment and assisted in the process of obtaining approval of the amendment. Received the GFOA's award for excellence in financial reporting, popular annual financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the Village Board for review and budgetary controls.
- 2008 Received the GFOA's award for excellence in financial reporting, popular annual financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the Village Board for review and budgetary controls. Posted CAFR and budget on website.

PROGRAM MEASURES

Performance Measures	2004	2005	2006	2007	2008	2009	2010 thru Sep
Total Net Property Taxes Levied	\$20,376,799	\$20,579,904	\$21,601,908	\$22,707,702	\$22,684,361	\$24,928,799	\$24,928,799
Total Taxes Collected During the Year	\$20,361,199	\$20,564,304	\$21,586,308	\$22,692,102	\$22,680,708	\$24,900,574	\$24,888,436
Personal Property Taxes, included in levy	\$891,041	\$793,246	\$798,210	\$718,314	\$718,314	\$740,261	\$765,363
Percentage Collected	99.92%	99.92%	99.93%	99.93%	99.98%	99.89%	99.84%
Number of Personal Property Accounts	596	615	604	663	587	593	566
Number of Personal Property Uncollected	17	11	16	25	39	43	41
Amount of the Uncollected Accounts	\$3,333	\$3,789	\$2,658	\$15,618	\$3,653	\$3,012	\$40,363
Percent of Uncollected Total Net Property Tax Levies	0.02%	0.02%	0.01%	0.07%	0.02%	0.01%	0.16%
Percent of Uncollected Personal Property Accounts	2.85%	1.79%	2.65%	3.77%	6.64%	7.25%	7.24%
Licenses Issued:							
Liquor	55	55	55	52	54	61	52
Operators	274	187	249	191	233	176	220
Dog & cat	918	970	1,037	1,042	1,070	1,120	1,086

Weights and measures	27	29	26	30	31	33	33
Peddlers permits	3	9	19	15	5	23	8
Number of checks issued	3,010	2,776	3,015	2,996	3,235	3,235	2,368
Number of customers assisted at front counter:							
Water bill receipting	Information for prior years is not available. Began customer count on June 1, 2009. Items reported in 2010 are for the months of January through September.					4,990	2,899
Penalties received						839	502
Recreation programs sign-up						745	587
Building permit issues						526	352
Park rentals						161	115
All others						1,535	933
Total						8,796	5,388
Average number per day	59	933					

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Professional Services - audit	\$ 10,350	\$ 10,300	\$ 11,500	4.55%
Contracted Services	10,319	15,000	15,000	5.94%
Telephone	3,032	5,000	3,100	1.23%
Workshops and Conferences	1,141	1,500	1,500	0.59%
Public notices, due & subscriptions	12,382	18,700	18,700	7.40%
Supplies and other expenses	37,281	45,000	37,000	14.64%
Employee Benefits	38,693	48,400	49,500	19.59%
Wages and salaries	108,323	115,200	116,400	46.06%
Totals	\$ 221,521	\$ 259,100	\$ 252,700	100.00%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Clerk Typists (2)	1.50	1.50	1.50
Co-op Student (part-time position)	0.45	0	0

2011 Administrative Service Budget Analysis:

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

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$78,575	\$89,091	\$235,773	\$221,521	\$259,100	\$252,700
Percentage Change	13.38%	164.64%	-6.04%	16.96%	-2.47%

GENERAL GOVERNMENT

ADMINISTRATION - ASSESSMENT OF PROPERTY

MISSION Locate, assess and classify all property (personal and real) within the Village and work with individual owners during disputes over assessments in order to maintain a completely accurate assessment roll.

GOALS To annually review and update assessment roll for new improvements constructed and prepare a revaluation once every third year in order to maintain the ratio of assessed to equalized valuation within a range of 90-105%. Prepare assessment notices for all properties with valuation changes. Defend assessments at the Board of Review. Prepare all state mandated reports related to the assessment process. Respond to all property owner requests for review of assessments.

ACCOMPLISHMENTS

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

PROGRAM MEASURES

	2009 Results	2010 Estimates	2011 Budget Estimates
Total Assessable Parcels	6,673	6,664	6,680
Total Number of Parcels with new improvements	59	49	75
Total Parcels Revalued	455	503	520
Total Personal Property Accounts	593	566	575
Total Properties Valued by Assessor	1,048	1,069	1,095
Assessed to Equalized Percentage	97.69%	100.00%	99.00%

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

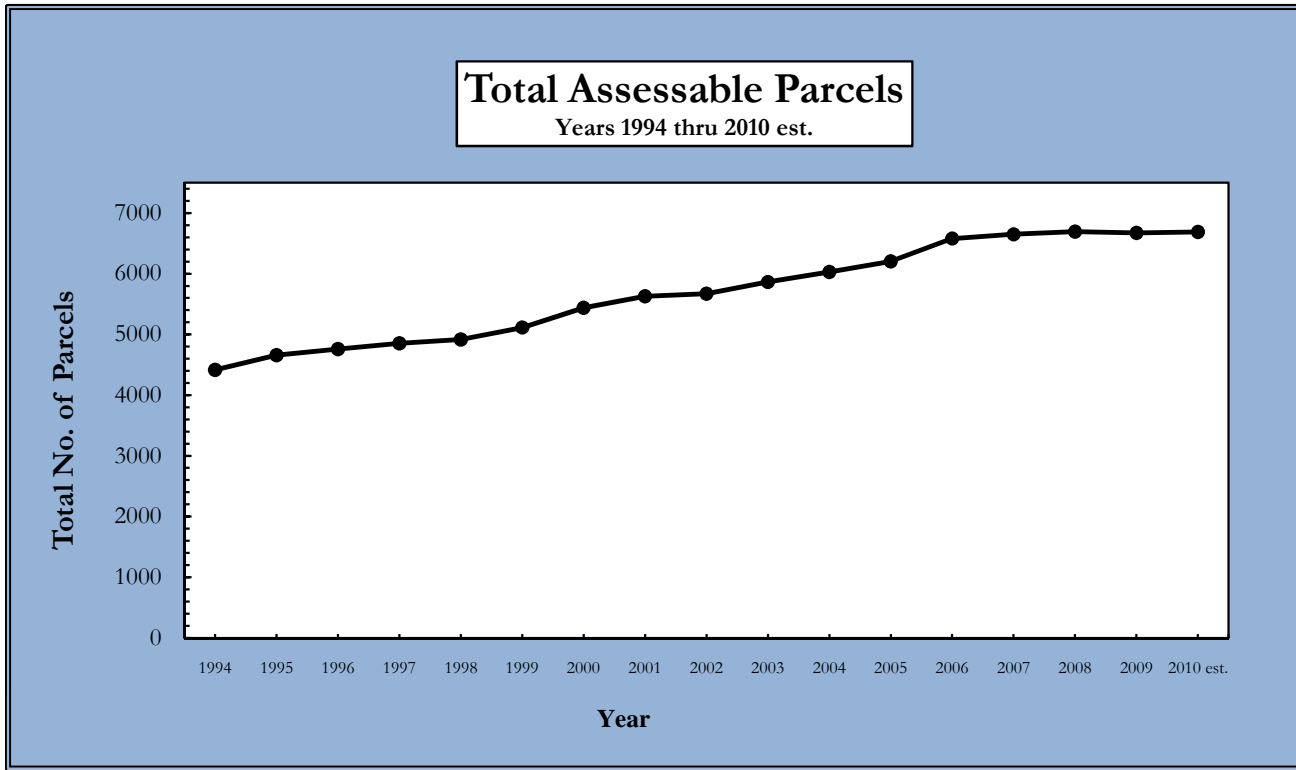
PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Professional Services	\$ 50,265	\$ 45,500	\$ 46,000	100.00%
Totals	\$ 50,265	\$ 45,500	\$ 46,000	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2011 BUDGET HIGHLIGHTS

Increased the 2011 professional services amount by \$500 based on an estimated increase in a new contract with the assessor (the current contract expires 12/31/10).



Department Total Expenditures by Year:

	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Actual	Budget	Budget
	\$65,196	\$71,615	\$40,400	\$50,265	\$45,500	\$46,000
Percentage Change		9.85%	-43.59%	24.42%	-9.48%	1.10%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

MISSION To maintain the Village Hall and Public Safety Facilities in clean and functional condition by the most cost efficient means.

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

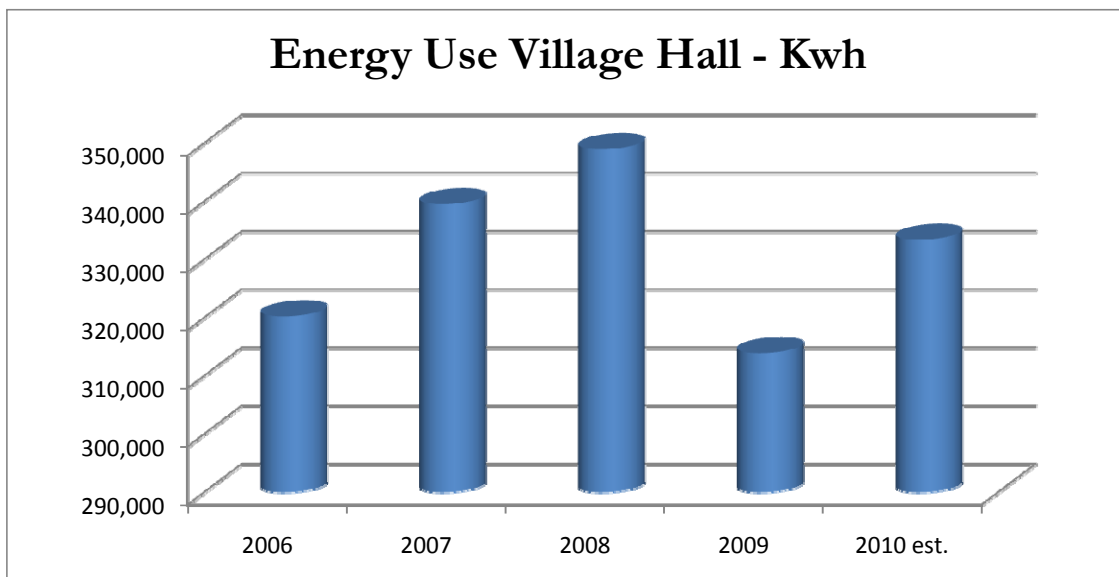
ACCOMPLISHMENTS

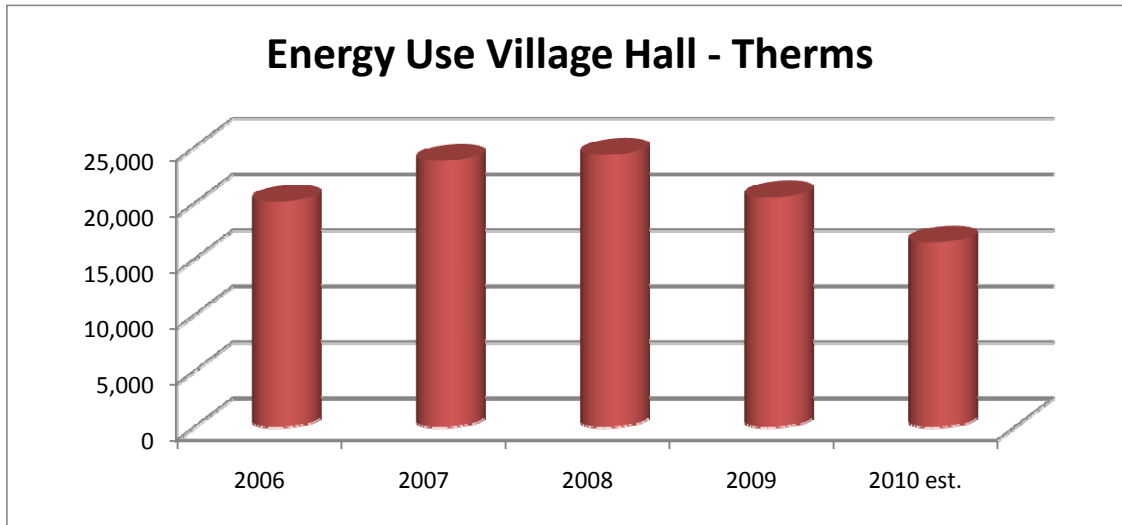
- 2010 See data on energy use at bottom of this page and on following page.
- 2009 Evaluated HVAC system to determine future budget implications for updating the system. Painted six administrative offices.
- 2008 Evaluated HVAC system to determine future budget implications for updating the system. Refurbished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

PROGRAM MEASURES

Years	Killowat Hours	Therms
2006	320,240	20,150
2007	339,520	23,791
2008	348,960	24,319
2009	313,920	20,522
2010 est.	333,400	16,500

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





PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 15,367	\$ 16,000	\$ 16,800	25.53%
Utilities	20,417	28,600	22,000	33.43%
Repairs and Maintenance	17,707	20,000	20,000	30.40%
Supplies	3,526	7,000	7,000	10.64%
Totals	\$ 57,017	\$ 71,600	\$ 65,800	100.00%

Personnel:

The Village contracts for janitorial services and HVAC maintenance.

2011 BUDGET HIGHLIGHTS

Decreased utilities by \$6,600 based on historic trends and changes made to temperature settings in the building.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$64,254	\$56,581	\$56,813	\$57,017	\$71,600	\$65,800
Percentage Change	-11.94%	0.41%	0.36%	25.58%	-8.10%

GENERAL GOVERNMENT

ADMINISTRATION - BOARD OF APPEALS

MISSION To hear all cases brought before the Board and render equitable decisions for petitioning property owners and the Village as a whole.

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Employee Benefits	\$ 12	\$ 50	\$ 50	11.11%
Wages	160	400	400	88.89%
Totals	\$ 172	\$ 450	\$ 450	100.00%

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

2011 BUDGET HIGHLIGHTS

Maintained the budget at the 2010 levels.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$323	\$86	\$194	\$172	\$450	\$450
Percentage Change	-73.37%	125.58%	-11.34%	161.63%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY AND LIABILITY INSURANCE

MISSION workers compensation, public officials and other types of insurance in order to protect the assets of the Village.

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

ACCOMPLISHMENTS

	Workers Compensation		Liability Losses		Property Claims
	Number	Dollar Amount	Number	Dollar Amount	Number - Dollar
2002	29	\$7,720	10	\$39,214	Not available
2003	21	\$6,873	21	\$77,311	Not available
2004	9	\$16,826	10	\$22,739	Not available
2005	16	\$21,625	11	\$16,173	3 - \$6,260
2006	13	\$13,160	6	\$8,940	3 - \$8,747
2007	10	\$57,303	2	\$892	7 - \$12,450
2008	10	\$2,493	9	\$8,423	6 - \$7,097
2009	10	\$36,617	6	\$16,796	5 - \$8,000
2010 estimate	14	\$35,000	3	\$25,000	3 - \$10,000

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Insurance Deductible	\$ (775)	\$ 2,000	\$ 2,000	1.77%
Property Insurance	25,982	30,000	28,000	24.82%
General Liability & Umbrella	26,948	27,000	10,000	8.87%
Crime insurance	750	800	800	0.71%
Worker's Compensation	53,534	53,500	53,500	47.43%
Vehicles	26,000	28,000	18,000	15.96%
Bonds for Public Officials	510	500	500	0.44%
Totals	\$ 132,949	\$ 141,800	\$ 112,800	100.00%

2011 BUDGET HIGHLIGHTS

Decreased general liability premiums by \$17,000 and vehicles by \$10,000 based on a new contract obtained for these policies in 2010 at a lower cost.

Department Total Expenditures by Year:

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	\$96,224	\$109,303	\$145,798	\$132,949	\$141,800	\$112,800
Percentage Change		13.59%	33.39%	-8.81%	6.66%	-20.45%

GENERAL GOVERNMENT

ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

MISSION To provide for funding for unforeseen events that occur in the upcoming budget year and their potential financial impact to the village.

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	10,000	-	0.00%
Uncollectible Taxes	3,653	8,000	8,000	100.00%
Uncollectible Accounts	-	4,000	-	0.00%
Totals	\$ 3,653	\$ 22,000	\$ 8,000	100.00%

2011 BUDGET HIGHLIGHTS

Decreased contingencies by \$10,000 and Uncollectible Accounts by \$4,000 based on no use of these accounts in 2009 or 2010.

Department Total Expenditures by Year:

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	\$890	\$2,658	\$15,630	\$3,653	\$22,000	\$8,000
Percentage Change		198.65%	488.04%	-76.63%	502.24%	-63.64%

PUBLIC SAFETY

HEALTH AND HUMAN SERVICES

MISSION Maintain public safety by safeguarding the public from animals not kept in accordance with state and local laws and provide for costs related to Howard's share of the Brown County nutrition program for the elderly.

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

ACCOMPLISHMENTS

Performance Measures	2008 Results	2009 Results	2010 Estimate
Number of Responses to Animal Control Calls:			
Administrative hours	383	527	520
Daytime Calls	99	147	150
Evening or Night Calls	12	18	15
Animal Control Costs	\$24,918	\$22,600	\$22,600
Dog Licenses and Pickup Fee Revenue	\$7,772	\$8,673	\$8,500
Net Cost of Department	\$17,146	\$13,927	\$14,100

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Telephone	\$ 419	\$ 400	\$ 400	1.56%
Supplies	11,551	8,000	8,000	31.25%
Employee Benefits	1,961	2,200	2,200	8.59%
Wages	10,987	12,000	12,000	46.88%
Nutrition Program	-	3,000	3,000	11.72%
Totals	\$ 24,918	\$ 25,600	\$ 25,600	100.00%

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

2011 BUDGET HIGHLIGHTS

No changes have been made to the 2011 budget.

Department Total Expenditures by Year:

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	\$14,221	\$19,595	\$17,506	\$24,918	\$25,600	\$25,600
Percentage Change		37.79%	-10.66%	42.34%	2.74%	0.00%

PUBLIC SAFETY

POLICE

MISSION To protect the health, safety and general welfare of the community.

GOALS

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

ACCOMPLISHMENTS

Year	Citations Issued	Warnings Issued	Defects	Totals
2010 thru 9/30	2,204	1,186	83	3,473
2009	2,544	1,443	119	4,106
2008	1,894	817	159	2,870
2007	1,647	534	83	2,264
2006	2,816	716	123	3,655
2005	2,921	714	110	3,745
2004	2,764	902	159	3,825
2003	3,149	1,037	222	4,408
2002	2,805	1,041	295	4,141
2001	1,950	1,501	493	3,944
2000	1,722	1,068	373	3,163

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 1,247,799	\$ 1,282,300	\$ 1,320,700	91.41%
Telephone	3,858	3,900	3,900	0.27%
Utilities	6,546	10,000	7,500	0.52%
Repairs, Maintenance and Fuel	60,930	69,000	69,000	4.78%
Supplies	2,776	6,000	6,000	0.42%
Employee Benefits	2,497	2,700	2,700	0.19%
Wages (Crossing Guards)	32,087	35,000	35,000	2.42%
Totals	\$ 1,356,493	\$ 1,408,900	\$ 1,444,800	100.00%

Police Department - Continued

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

PERSONNEL
Part-time crossing guards

2009	2010	2011
9	9	10

2011 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will increase by \$38,400 based on an existing contract with Brown County Sheriff.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$1,154,007	\$1,191,523	\$1,266,674	\$1,356,493	\$1,408,900	\$1,444,800
Percentage Change	3.25%	6.31%	7.09%	3.86%	2.55%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION To protect the health, safety and general welfare of the community.

GOALS

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

ACCOMPLISHMENTS

Budgeted Performance Measures	2004	2005	2006	2007	2008	2009	2010 Estimate
Total Inspections	1,890	2,057	2,047	2,120	2,120	2,200	2,180
Total Emergency Calls	35	16	37	35	63	78	75
Total Population	15,208	15,475	15,755	15,830	15,965	16,110	16,140
Total Number of Occupancies Inspected	945	1,000	1,024	1,060	1,060	1,100	1,090
Per capital pending	\$16.35	\$16.15	\$17.62	\$22.66	\$22.82	\$22.69	\$32.05
Total Cost of Emergency Calls	\$248,600	\$249,916	\$277,549	\$358,739	\$364,246	\$ 365,583	\$ 517,300
Total Emergency Calls Per 1000 Population	2.3	1.0	2.3	2.2	3.9	4.8	4.6
Total Cost Per Emergency Call	\$7,103	\$15,620	\$7,501	\$10,250	\$5,782	\$4,687	\$6,897

Response Time Results		
Years	Total Calls	Response Time
1998	130	5:50 minutes
1999	120	5:38 minutes
2000	165	6:58 minutes
2001	117	5:42 minutes
2002	128	5:14 minutes
2003	163	5:46 minutes
2004	135	6:08 minutes
2005	165	6:10 minutes
2006	172	6:01 minutes
2007	199	6:05 minutes
2008	213	7:02 minutes
2009	261	7:42 minutes
2010	275 estimate	7:51 minutes

Please note that Total Calls in the table above includes false alarms; Total Emergency Calls in the Budget Performance Measures table above includes calls that required fire department emergency services such as a fire call or a vehicular accident.

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Telephone	\$ 3,955	\$ 4,000	\$ 4,000	0.44%
Utilities	20,172	26,000	22,000	2.42%
Public Fire Protection	397,000	397,000	397,000	43.76%
Repairs, Maintenance and Fuel	31,911	21,000	21,000	2.31%
Workshops and Conferences	6,516	8,000	8,000	0.88%
Supplies	34,977	53,100	38,700	4.27%
Employee Benefits	31,692	59,300	54,400	6.00%
Salary and Wages	236,360	345,900	362,200	39.92%
Totals	\$ 762,583	\$ 914,300	\$ 907,300	0.00%

PERSONNEL

	2009	2010	2011
Fire chief	1	1	1
Assistant fire chief	2	1	1
Administrative assistant	-	1	0
Fellow	0	0	1
Assistants, inspectors & part-time	40	42	42

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

2011 Fire Dept. Budget Analysis:

Increased salaries and benefits by \$11,400 to allow for a 2% increase in salaries and adjusting pay scales for fire fighters. Decreased utilities by \$4,000 based on changes in usage and decreased supplies by \$14,400 based on estimated actual results in 2010 and to assist in adjusting pay scale.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$674,549	\$755,739	\$761,246	\$762,583	\$914,300	\$907,300
Percentage Change	12.04%	0.73%	0.18%	19.90%	-0.77%

PUBLIC SAFETY

RESCUE SERVICES

MISSION To provide rescue and emergency medical services to all Village residents and workers through utilization of 911 services.

GOALS

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

ACCOMPLISHMENTS

PERFORMANCE MEASUREMENT		
	Total Calls	Response Time
2010	thru 9/30/10 514	4.60 minutes
2009	602	4.60 minutes
2008	595	4.30 minutes
2007	664	4.40 minutes
2006	493	4.52 minutes
2005	629	4.60 minutes
2004	606	4.51 minutes

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 159,073	\$ 163,100	\$ 167,200	95.60%
Utilities	5,505	7,500	7,500	4.40%
Totals	\$ 164,578	\$ 170,600	\$ 174,700	100.00%

PERSONNEL

Contract with County Rescue

2011 Rescue Budget Analysis:

Increased contracted services by \$4,100 in accordance with the existing contract. (Note that Rental income also increased by \$4,100 for rent being charged to County Rescue for space in our public safety building.)

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$155,855	\$158,479	\$162,577	\$164,578	\$170,600	\$174,700
Percentage Change	1.68%	2.59%	1.23%	3.66%	2.40%

PUBLIC WORKS

ADMINISTRATION

MISSION To provide for the public well-being by oversight and administration of all public works operations.

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 5,230	\$ 4,500	\$ 4,500	4.09%
Workshops and conferences	201	1,000	1,000	0.91%
Dues & subscriptions	147	800	800	0.73%
Supplies	4,186	11,500	7,000	6.36%
Employee Benefits	21,454	28,800	29,200	26.55%
Salaries and wages	57,250	66,800	67,500	61.36%
Totals	\$ 88,468	\$ 113,400	\$ 110,000	100.00%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Public Works Director	.4	.4	.4
Clerk typists	1.0	1.0	0.8

2011 BUDGET HIGHLIGHTS

Increased employee benefits, salaries and wages by \$1,100 based on an estimated 2% increase in salaries.
Decreased supplies by \$4,500 based on estimated actual 2010 amount.

Department Total Expenditures by Year:

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	\$102,617	\$97,048	\$94,501	\$88,468	\$113,400	\$110,000
Percentage Change		-5.43%	-2.62%	-6.38%	28.18%	-3.00%

PUBLIC WORKS

STREETS AND STREET LIGHTS

MISSION To maintain all Village streets and provide a level of service for a free flow of traffic. Work with utility provider to establish an adequate supply of fully functioning street lights.

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

ACCOMPLISHMENTS

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

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

PROGRAM EXPENDITURES

Street Department:

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 1,045	\$ 6,000	\$ 6,000	0.84%
Telephone	3,319	3,700	3,700	0.52%
Repairs, Maintenance and Fuel	104,542	108,000	108,000	15.12%
Workshops and Conferences	730	1,800	1,800	0.25%
Dues and subscriptions	2,163	500	500	
Supplies	97,316	66,000	66,000	9.24%
Employee Benefits	141,706	145,400	148,700	20.82%
Wages	332,544	376,800	379,500	53.14%
Totals	\$ 683,365	\$ 708,200	\$ 714,200	100.00%

Street Lighting (no line items):

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$259,959	\$280,148	\$288,013	\$283,150	\$308,000	\$308,000
Percentage Change	7.77%	2.81%	-1.69%	8.78%	0.00%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Working Foreman	0.65	0.65	0.65
Park Superintendant/Forester	1.00	1.00	1.00
Laborer	3.90	3.90	3.90
GIS operator	0.35	0.35	0.35
Total Full-time positions	5.90	5.90	5.90
Part-time Laborers (4 positions)	0.90	0.90	0.90
Forester intern (3 part-time)	.50	.50	.50
Park maintenance (2 part-time)	.75	.75	.75

2011 BUDGET HIGHLIGHTS

Street Operations:

Increased employee benefits and wages by \$6,000 for an estimated increase for the union contract not yet adopted and a 3% increase in health insurance costs.

Street Lights:

No increase in 2011 as estimated actual for 2010 is not expected to reach the budget.

Street Dept. Summary (excludes lighting)

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$485,501	\$539,189	\$648,352	\$683,365	\$708,200	\$714,200
Percentage Change	11.06%	20.25%	5.40%	3.63%	0.85%

PUBLIC WORKS

MECHANIC

MISSION To provide mechanical services to all Village departments, auto fleet and equipment in order to keep items in operating order.

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Repairs and maintenance	\$ 356	\$ 1,000	\$ 1,000	0.77%
Workshops and conferences	-	300	300	0.23%
Supplies	4,996	3,500	5,000	3.84%
Employee Benefits	34,795	37,000	38,000	29.21%
Wages	77,807	85,000	85,800	65.95%
Totals	\$ 117,954	\$ 126,800	\$ 130,100	100.00%

PERSONNEL

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
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Mechanic 1	1.6	1.6	1.6
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2011 BUDGET HIGHLIGHTS

Increased employee benefits and wages by \$1,800 based on an estimate of a new union contract for 2011. Increased supplies by \$1,500 based on estimated actual results for 2010.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$106,084	\$123,152	\$123,180	\$117,954	\$126,800	\$130,100
Percentage Change	16.09%	0.02%	-4.24%	7.50%	2.60%

PUBLIC WORKS

SNOW AND ICE REMOVAL

MISSION To keep the streets safe for use by clearing snow and ice by the most cost efficient means.

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

ACCOMPLISHMENTS

Obtain info from Bob

EVALUATION OF RESULTS				
	2007	2008	2009	2010 Estimate
Number of Street Miles	106	106	106	106
Tons of salt purchased	650	1,000	1,600	750
Number of Days Snow Control/Removal	31	62	56	40
Average Cost Per Mile of Street Per Event	\$ 21.40	\$ 15.31	\$ 33.86	\$ 42.55
Average Cost Per Snow Fall	\$ 2,268	\$ 1,623	\$ 3,589	\$ 4,510

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Repairs, Maintenance and Fuel	\$ 37,830	\$ 20,000	\$ 30,000	15.67%
Supplies	84,162	65,000	70,000	36.57%
Employee Benefits	27,594	32,200	27,600	14.42%
Wages	51,405	63,200	63,800	33.33%
Totals	\$ 200,991	\$ 180,400	\$ 191,400	100.00%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
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Laborer	1.25	1.25	1.25
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2011 BUDGET HIGHLIGHTS

Decreased net employee benefits and wages by \$4,000 as a result of new estimated allocation. Increased supplies by \$5,000 to allow for slight increase in salt supply or cost increases.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$88,464	\$70,319	\$100,608	\$200,991	\$180,400	\$191,400
Percentage Change	-20.51%	43.07%	99.78%	-10.24%	6.10%

PUBLIC WORKS

BUILDING OPERATIONS

MISSION To maintain, repair and keep Village owned public works facilities in proper working order.

GOALS

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

ACCOMPLISHMENTS

2010 Added LED lighting to the building which assisted in lowering utility costs.

2009 Continued daily maintenance through contracted services. Provide routine maintenance to HVAC system such as cleaning. Met with an HVAC expert on changing temperature controls for savings to utility costs.

2008 Continued daily maintenance through contracted services. Provide routine maintenance to HVAC system such as cleaning.

PROGRAM EXPENDITURES

	2008 Actual	2009 Budget	2010 Budget	2010 Percentage
Contracted Services	\$13,819	\$14,600	\$14,600	20.39%
Telephone	4,613	5,000	5,500	7.68%
Utilities	29,404	45,000	32,000	44.69%
Repairs and Maintenance	12,363	12,000	12,000	16.76%
Supplies	9,342	7,500	7,500	10.47%
Totals	\$69,541	\$84,100	\$71,600	100.00%

PERSONNEL The Village contracts for janitorial services.

2011 BUDGET HIGHLIGHTS

Increased telephone by \$500 based on estimated actual costs in 2010. Decreased the utilities budget by \$13,000 for noted costs savings due to changes in operating the HVAC system.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$78,010	\$78,342	\$87,170	\$69,541	\$84,100	\$71,600
Percentage Change	0.43%	11.27%	-20.22%	20.94%	-14.86%

PUBLIC WORKS

SANITATION

MISSION To provide sanitation collection services to the residential properties within the Village and collect all Village facility waste.

GOALS

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

ACCOMPLISHMENTS

2010 Upgraded garbage truck used for special collections.

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

Year	Tipping Fees/ton	Tons to Landfill	Tons of Recycling	Total Waste	Percentage of Recycling	Annual Recycling Lbs. Per Person
1994	Not available	3,423	874	4,297	20.33%	158
1995		2,805	1,159	3,964	29.25%	203
1996		2,910	1,247	4,157	29.99%	208
1997		3,139	1,385	4,523	30.61%	223
1998		3,147	1,420	4,567	31.09%	227
1999		3,577	1,387	4,963	27.95%	216
2000	\$ 17.80	3,618	1,472	5,089	28.93%	217
2001	\$ 17.00	3,778	1,652	5,430	30.42%	239
2002	\$ 18.60	3,964	1,221	5,185	23.55%	170
2003	\$ 21.66	4,255	1,080	5,335	20.24%	144
2004	\$ 19.50	4,073	1,112	5,185	21.45%	146
2005	\$ 19.00	3,981	1,164	5,145	22.62%	150
2006	\$ 17.50	4,054	1,301	5,355	24.30%	165
2007	\$ 17.50	4,077	1,299	5,376	24.16%	164
2008	\$ 23.10	4,370	1,195	5,565	21.47%	150
2009	\$ 30.00	4,075	1,440	5,515	26.11%	179
2010 est.	\$ 37.10	4,100	1,470	5,570	26.39%	178
2011 est.	\$ 37.10	4,150	1,490	5,640	26.42%	181
Totals		46,724	16,473	63,195	26.07%	

The table above does not report any data for yard waste. Yard waste (brush, grass, leaves, etc.) is considered to be recycled material but the tonnage has not been weighed by the Village. Yard waste is recycled into mulch and estimated to exceed 6,000 tons per year. The chart above does not include recycling tonnage from commercial or manufacturing facilities as these companies are self-directed.

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted services-curb-side pickup	\$ 232,741	\$ 275,600	\$ 275,600	55.85%
Repairs, maintenance & fuel	7,782	9,300	9,300	1.88%
Tonnage of waste-tipping fees	146,547	148,400	162,000	32.83%
Supplies	17,555	12,400	10,000	2.03%
Employee Benefits	9,305	10,800	11,100	2.25%
Wages	22,031	25,300	25,500	5.17%
Totals	\$ 435,961	\$ 481,800	\$ 493,500	100.00%

PERSONNEL

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
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Garbage Laborer 0.5 0.5 0.5

2011 Sanitation Budget Analysis:

Increased tonnage costs by \$13,600 based on estimated actual amounts for 2010. Increased wages and benefits by \$500 as an estimate of cost increases for a new union contract in 2011.

Department Total Expenditures by Year:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$303,872	\$326,780	\$328,187	\$435,961	\$481,800	\$493,500
Percentage Change	7.54%	0.43%	32.84%	10.51%	2.43%

PUBLIC WORKS

RECYCLING

MISSION To meet all state mandates on curbside and drop-off recycling by providing services at the most efficient and effective costs.

GOALS

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

ACCOMPLISHMENTS

Continued to qualify for recycling grants based on tonnage per person collected.
 See preceding page for quantitative measures on the recycling program.
 Qualified for and received a REI grant program on efficiencies when applicable.
 In August 2009, began single stream recycling and switched all residents to a single 90 gallon container.

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 223,358	\$ 255,400	\$ 255,400	86.72%
Supplies & other services	2,329	2,500	2,500	0.85%
Employee Benefits	8,928	10,800	11,100	3.77%
Wages	21,898	25,300	25,500	8.66%
Totals	\$ 256,513	\$ 294,000	\$ 294,500	100.00%

PERSONNEL

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
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Laborer	0.6	0.5	0.5
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2011 BUDGET HIGHLIGHTS

Increased wages and benefits by \$500 as an estimated increase for a new union contract to be approved in 2011.

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$128,080	\$131,541	\$256,513	\$256,513	\$294,000	\$294,500
Percentage Change	2.70%	95.01%	0.00%	14.61%	0.17%

PUBLIC WORKS

PARK MAINTENANCE

MISSION To maintain Village owned park facilities to allow for all residents use.

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

ACCOMPLISHMENTS

- 2010 Worked with youths sports association to install batting cages at AKZO Nobel sports complex. Added overflow parking to sports complex. Created a dog park in Gordon Nauman Conservancy.
- 2009 Replaced windows at Pinewood Park & Memorial Park with energy efficient windows. Installed energy efficient light occupancy sensors in park facilities. Began recycling program in Village parks. Installed flagpole, decorative curbing and landscaping at Meadowbrook Park. Repaired paved trail and damaged concrete at Meadowbrook Park.
- 2008 Purchased and installed new playground apparatus in Juza/Oliver Park and Wayne Williams Park. Installed diamond lights at Akzo Nobel Sports Complex. Completed construction on new Meadowbrook pavilion. Updated park impact fee.

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

PROGRAM EXPENDITURES

	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ 9,067	\$ 10,000	\$ 10,000	3.07%
Telephone	340	-	-	0.00%
Utilities	17,283	13,500	20,000	13.72%
Repairs, maintenance and fuel	59,732	45,000	45,000	30.86%
Workshops and conferences	39	-	-	0.00%
Dues & subscriptions	-	-	-	0.00%
Supplies and other expenses	52,443	54,000	52,000	35.67%
Employee benefits	51,785	51,500	52,600	36.08%
Salaries and wages	139,981	144,800	145,800	100.00%
Totals	\$ 330,670	\$ 318,800	\$ 325,400	219.40%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Park Laborer	2	2	2
Total positions	2	2	2

Park Maintenance 1.75 1.75 1.75
(8 part-time)

2011 Budget Analysis:

Increased wages and benefits by \$2,100 as an estimated increase for a new union contract to be approved in 2011.
Increased utilities by \$6,500 based on estimated results for 2010 and expected utility increases for 2011.

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$300,272	\$346,220	\$400,346	\$330,670	\$318,800	\$325,400
Percentage Change	15.30%	15.63%	-17.40%	-3.59%	2.07%

COMMUNITY DEVELOPMENT

PLANNING AND DEVELOPMENT

MISSION Guide the Village's land use patterns in a way that promotes a range of housing choices, transportation alternatives, environmental opportunities, and economic development policies in order to create a unique identity for the Village in Wisconsin.

GOALS

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

ACCOMPLISHMENTS

- 2010 Coordinated selection process for Comprehensive Plan update. Attended Hwy 41/29 WISDOT development meetings. Attended ICSC conference in Las Vegas and Green Bay. Began development of 202 unit apartment complex, 84 unit complex, a 24 unit complex, an elderly housing project with 49 units, a new sports bar and a dermatology clinic.
- 2009 Director attended all meetings of the CDA and Small Biz Partnership. Director became a member of the Howard-Suamico Business and Professional Association board of directors. Director attended all meetings of the Brown County Planning Commission board of directors.
- 2008 Sold .89 acres of Business Park property. Organized and created the CDA. Sold 4.47 acres of industrial park property.

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

PROGRAM EXPENDITURES

	2008 Actual	2009 Budget	2010 Budget	2010 Percentage
Contracted Services	\$ 700	\$ -	\$ 40,000	0.00%
Telephone	1,437	1,200	1,200	1.25%
Workshops and conferences	193	1,800	1,800	1.87%
Dues & subscriptions	527	500	500	0.52%
Supplies	1,588	1,000	1,000	1.04%
Employee Benefits	13,433	19,400	19,700	20.15%
Salaries	77,485	72,400	73,100	75.18%
Totals	\$ 95,363	\$ 96,300	\$ 137,300	0.00%

PERSONNEL

	2009 Positions Authorized	2010 Positions Authorized	2011 Positions Authorized
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Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7	7	7

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

2011 Community Development Budget Analysis:

Added \$40,000 to contracted services to cover the two-thirds of the cost of the comprehensive plan update in 2011. Increased benefits by \$1,000 based on estimated cost increases for 2011.

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
	\$81,767	\$96,370	\$95,363	\$95,363	\$96,300	\$137,300
Percentage Change		17.86%	-1.04%	0.00%	0.98%	42.58%

COMMUNITY DEVELOPMENT

LEISURE SERVICES

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

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

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

Promote activities for all ages.

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

ACCOMPLISHMENTS

- 2010 Combined Movie In the Park and Community Event yielding more participants. Increased by 34 the number of participants in youth special events. Introduced online registration of programs. Increased adult fitness participation by 39 participants.
- 2009 Increased attendance at senior events. Added additional senior programs. Collaborated with 4 nearby communities to offer combined senior trip. Expanded information on department website.
- 2008 Increased attendance at senior bingo and movie events. Increased number of senior bingo days. Added 12 youth, 4 adult and 6 senior programs. Created two new summer trip programs.

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

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

PROGRAM EXPENDITURE	2009	2010	2011	2011
	Actual	Budget	Budget	Percentage
Subcontract	\$2,743	\$5,000	\$3,000	2.55%
Telephone	2,205	2,500	2,500	1.28%
Workshops & conferences	1,148	2,600	1,200	1.33%
Dues	720	800	800	0.41%
Supplies	72,866	65,600	65,600	33.49%
Employee Benefits	38,232	20,700	18,600	10.57%
Salaries and wages	173,063	98,700	86,700	50.38%
Totals	\$290,977	\$195,900	\$178,400	100.00%

PERSONNEL

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
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Park Director (eliminated)	1	0	0
Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.5	0.5	0
Seasonal Positions (50 part-time)	1.0	1.0	1.0

2011 Leisure Services Budget Analysis:

Decreased salaries and benefits by \$14,100 due to eliminating the recreation assistant position. Decreased contracted services by \$2,000 to adjust for estimated actual amounts in 2011.

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$163,949	\$188,126	\$169,966	\$290,977	\$195,900	\$178,400
Percent Change	14.75%	-9.65%	71.20%	-32.68%	-8.93%

COMMUNITY DEVELOPMENT

CODE ADMINISTRATION

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

GOALS

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

ACCOMPLISHMENTS

2010 Issued 830 permits through September 30 with a value of \$14.5 million.
 2009 Issued 871 permits issued with total valuation of almost \$9.7 million.
 2008 Issued 930 permits with an estimated total valuation of over \$18.2 million.

Performance Measures	2003	2004	2005	2006	2007	2008	2009	2010 Estimate
Total Expenditures	\$ 151,202	\$205,604	\$236,968	\$255,338	\$270,683	\$288,562	\$190,757	\$203,600
Number of full-time employees	2.0	2.5	3.0	3.0	3.0	3.0	2.75	2.0
Code enforcement exp. per capita	\$ 10.12	\$ 13.52	\$ 15.31	\$ 16.21	\$ 17.10	\$ 18.07	\$ 11.84	\$ 12.61
Revenue - building permits	\$ 159,164	\$111,707	\$107,729	\$ 96,706	\$111,707	\$107,230	\$ 60,896	\$ 73,258
Revenue - zoning & other permits	\$ 2,400	\$ 8,064	\$ 7,988	\$ 6,975	\$ 8,064	\$ 8,345	\$ 8,570	\$ 7,500
New Dwelling Units-Single Family	182	122	56	65	153	43	48	69
Two Family	4	10	14	10	6	-	-	-
Multi-Family	102	12	107	20	23	18	-	40
No. of building permits issued:								
Residential	1,419	1,028	787	748	1,133	585	658	686
Commercial	209	254	139	176	186	184	43	33
Other	119	126	115	151	166	161	170	111
Total # of inspections performed	information not available					5,388	5,187	4,363
No. of plans reviewed	information not available				24	106	159	188
Average no. days to issue permit	information not available				7.80	5.78	1.74	2.54
Average cost of building permit	\$ 91.11	\$ 79.34	\$ 103.49	\$ 89.96	\$ 75.22	\$ 115.30	\$ 69.92	\$ 88.26
Plan Commission zoning issues	14	14	8	8	8	106	72	56

PROGRAM EXPENDITURES

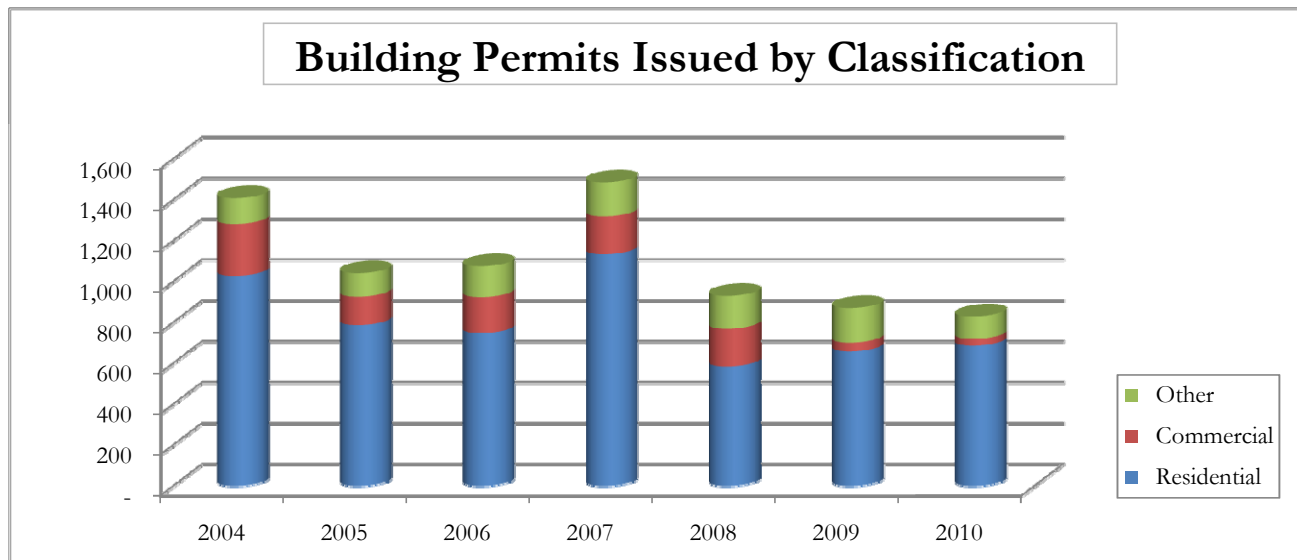
	2009 Actual	2010 Budget	2011 Budget	2011 Percentage
Contracted Services	\$ -	\$ -	\$ -	0.00%
Telephone	1,728	2,500	2,500	1.27%
Repairs and fuel for vehicles	1,005	8,000	2,000	1.01%
Workshops & conferences	1,121	1,800	1,800	0.91%
Dues & subscriptions	-	500	500	0.25%
Supplies	4,343	7,600	4,500	2.28%
Employee Benefits	51,030	51,600	52,100	26.38%
Salaries	131,530	131,600	134,100	67.90%
Totals	\$ 190,757	\$ 203,600	\$ 197,500	100.00%

PERSONNEL

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Director Code Administration Building Inspector / Code Enforcement Officer	1	1	1
Assistant Building Inspector	0.75	-	-

2011 Code Administration Budget Analysis:

Increased salaries and benefits by \$3,000 as an estimate 2% increases for 2011. Decreased repair and fuel by \$6,000 and supplies by \$3,100 based on estimated actual results for 2010.



2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget
\$255,338	\$270,683	\$288,562	\$190,757	\$203,600	\$197,500
Percent Change	6.01%	6.61%	-33.89%	6.73%	-3.00%

SPECIAL REVENUE FUNDS

Combined Budget for All Special Revenue Funds

Annual Budget/Actual For Years Beginning January 1

	2009 Actual	2010 Estimated Actual	2011 Budget
Revenues			
Taxes	\$1,436,495	\$1,456,684	\$1,049,000
Shared Taxes State	56,919	43,940	44,000
Special assessments	29,726	3,075	-
Miscellaneous:			
Investment income	30,655	4,100	2,000
Sales of property	-	-	-
Other revenue	57,125	54,600	90,800
	<hr/>	<hr/>	<hr/>
Total Revenue	1,610,920	1,562,399	1,185,800
Expenditures			
General government-administration	33,609	22,000	23,000
General government-loans made	130,000	225,000	375,000
Capital outlay	-	133,700	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	163,609	380,700	398,000
Excess of Revenues Over (Under) Expenditures	1,447,311	1,181,699	787,800
Other Financing Uses			
Operating transfers out	(2,262,180)	(1,331,260)	(1,077,770)
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	(814,869)	(149,561)	(289,970)
Fund Balance - Jan. 1	2,866,062	751,193	601,632
	<hr/>	<hr/>	<hr/>
Fund Balance - Dec. 31	\$2,051,193	\$601,632	\$311,662

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.

	2009 Actual	2010 Estimated Actual	2011 Budget
Revenue			
Miscellaneous - Loan Repayments	\$57,125	\$54,600	\$90,800
Miscellaneous - Investment income	11,333	2,100	1,000
	<hr/>		
Total Revenue	68,458	56,700	91,800
	<hr/>		
Expenditures			
General and administrative expenses	20,454	20,000	21,000
Loans Advanced	130,000	225,000	375,000
	<hr/>		
Total Expenditures	150,454	245,000	396,000
	<hr/>		
Excess Revenue Over Expenditures	(81,996)	(188,300)	(304,200)
	<hr/>		
Fund Balance - January 1	644,302	562,306	374,006
	<hr/>		
Fund Balance - December 31	\$562,306	\$374,006	\$69,806
	<hr/>		

The Village currently has four outstanding notes receivable (from four businesses). Loan repayments represent principal and interest payments received from the loans outstanding.

Loans advanced represents new loans to qualified businesses that are being allocated for budget purposes. Each year, the budget includes all available funds on hand as potential loans advanced.

SPECIAL REVENUE FUNDS (Continued)

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

	Expected Payoff Date	Est. Balance 12/31/2010	Monthly Payment
Mau & Associates (Engineering)	10/16/16	\$ 92,230	\$ 1,298
Zepnick Solutions	04/16/18	240,741	2,835
HiTech Solutions, LLC	08/01/19	126,373	1,255
Jess Senn LLC	06/01/20	215,975	2,180
		\$ 675,319	\$ 7,568
Totals		\$ 675,319	\$ 7,568

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:

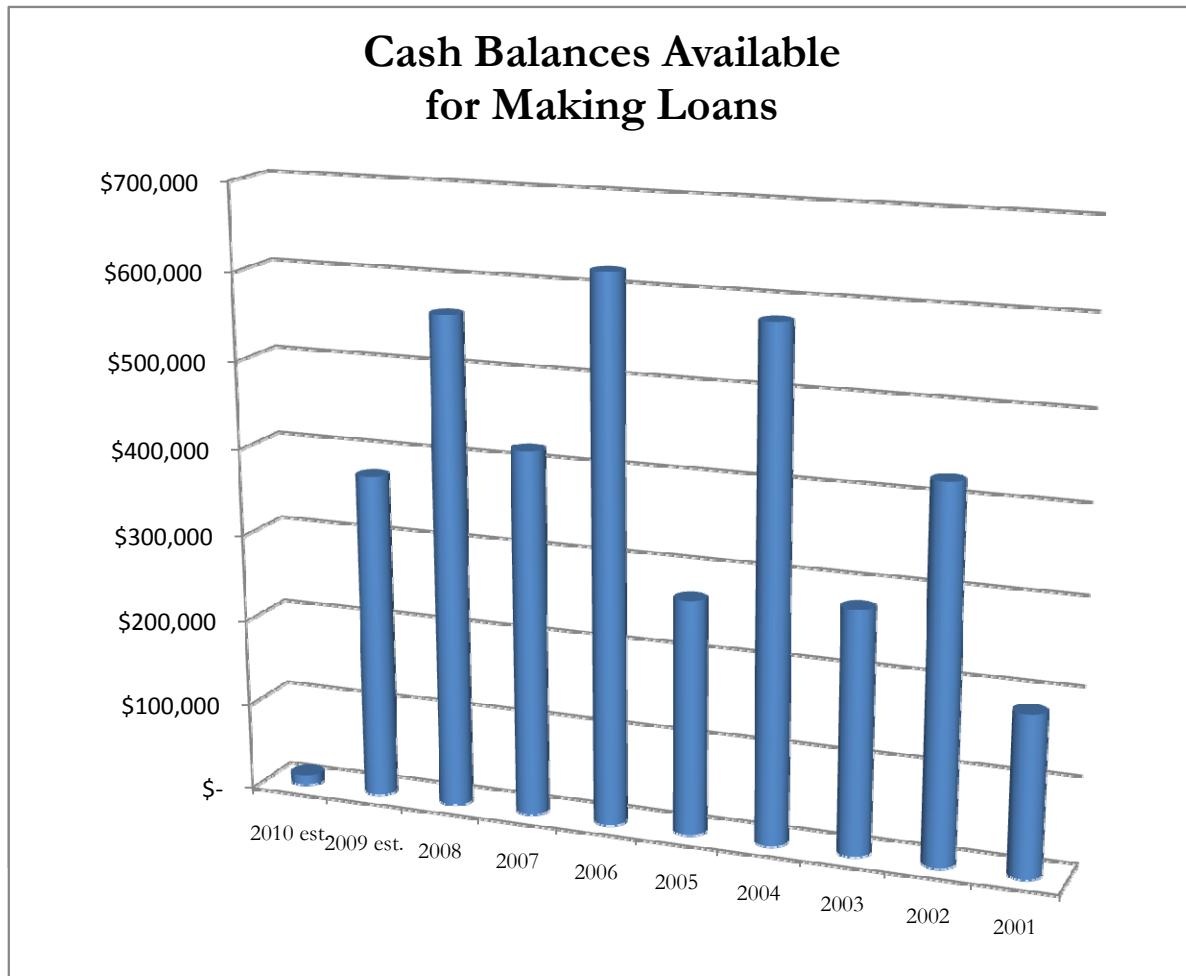
1. For each \$20,000 of loan, business will create and hire one new job with at least 50% of the applicants being low to moderate income.
2. After maximizing other financing sources, no other options are available to the business.
3. Provide the Village with projected financial data and continue to submit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

This program offers attractive interest rates to qualified businesses. Loans have been made at attractive interest rates ranging from 3% to 4%.

Personnel Allocated to this department:

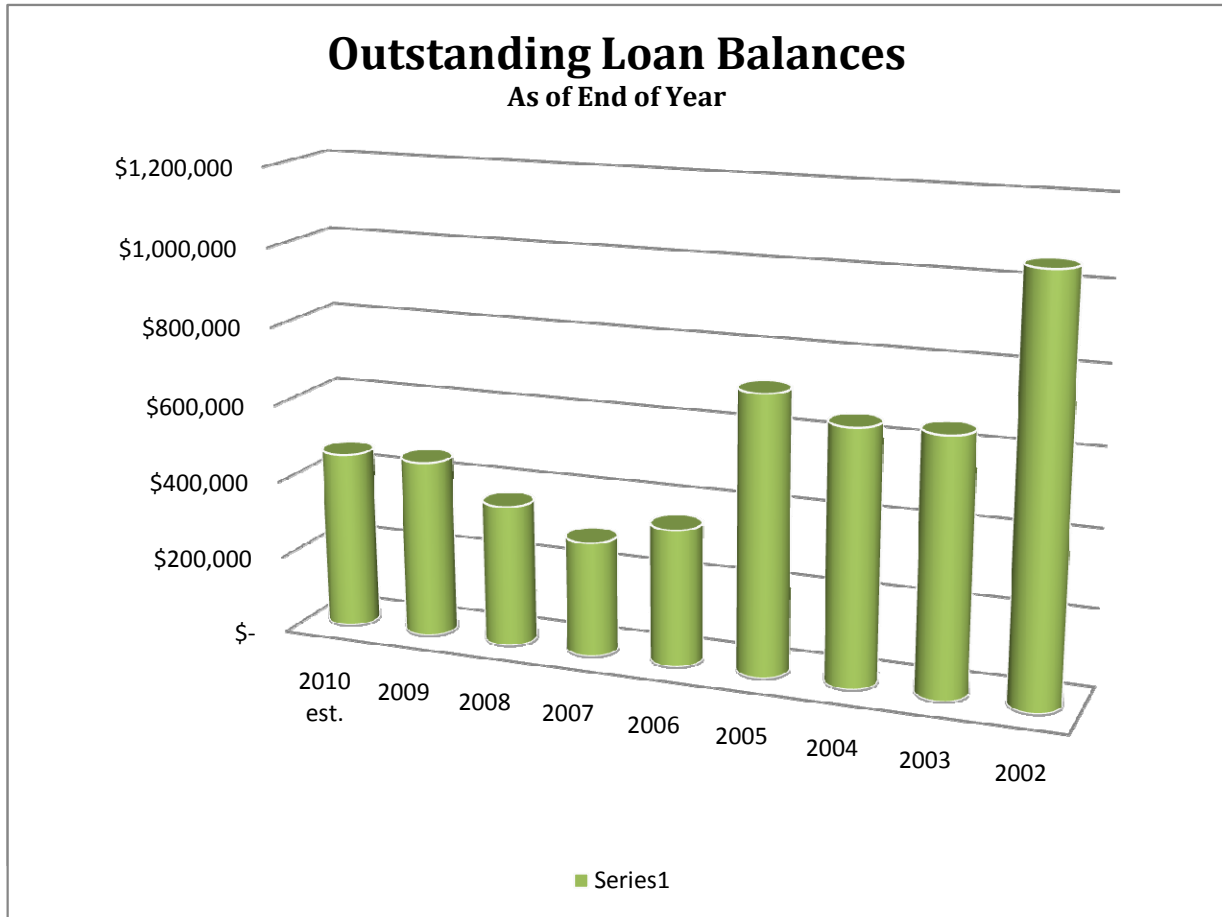
	2009	2010	2011
Community Development Director	0.10	0.10	0.10

Revolving Loan Fund (continued)



Note: With each budget prepared, an assumption is made that all available cash will be loaned to qualifying businesses. The 2010 estimated ending cash balance reflects this assumption.

Revolving Loan Fund (continued)



Note: Since 1990, the Village has made approximately 20 loans under this program and had only one loan become uncollectible; the loan was in 2005 with an outstanding balance of \$317,400.

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

	2009 Actual	2010 Estimated Actual	2011 Budget
Revenues			
Taxes	\$1,436,495	\$1,456,684	\$1,049,000
Shared Taxes State	56,919	43,940	44,000
Special assessments	29,726	3,075	-
Miscellaneous:			
Investment income	19,322	2,000	1,000
Sales of property	-	-	-
Other revenue	-	-	-
Total Revenue	1,542,462	1,505,699	1,094,000
Expenditures			
General administration	13,155	2,000	2,000
Capital outlay	-	133,700	-
Total Expenditures	13,155	135,700	2,000
Excess of Revenues Over (Under) Expenditures	1,529,307	1,369,999	1,092,000
Other Financing Uses			
Transfers out-Debt Service	(2,262,180)	(731,260)	(827,770)
Transfers to TIF #4	(1,300,000)	(600,000)	(250,000)
Total Other Financing Uses	(3,562,180)	(1,331,260)	(1,077,770)
Excess of Revenues & Other Sources over Expenditures & Other Uses	(2,032,873)	38,739	14,230
Fund Balance - January 1	2,221,760	188,887	227,626
Fund Balance - December 31	\$188,887	\$227,626	\$241,856

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

TIF #2 Schedule of Accumulated Costs and Revenue

Year	Actual Costs	Scheduled Interest Payments	Tax Allocated TIF #4	Total Costs To Be Recovered	Actual/Projected Revenue	Accumulated Revenue	Amount Remaining to be Collected
1992	\$ 87,179	\$ -		\$ 87,179	\$ 42,851	\$ 42,851	\$ 44,328
1993	2,928,573	187,021		3,202,773	96,520	139,371	3,063,402
1994	51,624	172,635		3,427,032	71,262	210,633	3,216,399
1995	622,995	172,635		4,222,662	954,658	1,165,291	3,057,371
1996	2,329,859	172,635		6,725,156	1,210,931	2,376,222	4,348,934
1997	792,355	251,556		7,769,067	1,192,932	3,569,154	4,199,913
1998	4,865,046	254,815		12,888,928	1,600,832	5,169,986	7,718,942
1999	3,049,270	676,680		16,614,878	1,541,685	6,711,671	9,903,207
2000	9,488	511,941		17,136,307	1,887,252	8,598,923	8,537,384
2001	68,150	488,166		17,692,623	1,450,521	10,049,444	7,643,179
2002	5,461,576	414,894		23,569,093	1,562,847	11,612,291	11,956,802
2003	824	502,424		24,072,341	1,714,089	13,326,380	10,745,961
2004	-	434,587		24,506,928	1,664,652	14,991,032	9,515,896
2005	-	336,264		24,843,192	1,538,015	16,529,047	8,314,145
2006	-	303,143		25,146,335	1,574,896	18,103,943	7,042,392
2007	140,500	274,046		25,560,881	3,457,415	21,561,358	3,999,523
2008	138,692	212,963		25,912,536	1,533,142	23,094,500	2,818,036
2009	13,156	187,180	\$ 1,300,000	27,412,872	1,542,464	24,636,964	2,775,908
2010	165,000	111,260	600,000	28,289,132	1,491,684	26,128,648	2,160,484
2011	1,000	87,770	250,000	28,627,902	1,100,000	27,228,648	1,399,254
2012	1,000	56,505	40,000	28,725,407	1,100,000	28,328,648	396,759
2013	1,000	19,095	60,000	28,805,502	1,100,000	29,428,648	(623,146)
2014	1,000	-	1,099,000	29,905,502	1,100,000	30,528,648	(623,146)
2015	5,000	-	1,095,000	31,005,502	1,100,000	31,628,648	(623,146)
	<u>\$20,725,287</u>	<u>\$5,828,215</u>	<u>\$4,444,000</u>				

Note 1: Tax increment revenues decreased in 1997 because of the increased state funding of school expenditures to the Howard-Suamico school district which had the affect of lowering the school tax rate and the TIF tax rate.

Note 2: All of the debt related to the TIF can be called in the year 2011.

Note 3: Revenues are made up of tax incremental revenue, investment income, land sales, state revenues for exempt computers, and special assessments. The projected revenue growth assumes no change in tax revenues and decreases in exempt computer aid payments.

Land sales are expected to cease after selling the final acreage owned by the Village.

Note 4: In 2009, TIF #2 was amended to allow tax allocation to be made to TIF #4 through the year 2015. TIF #2 will not close until the earlier of transferring almost \$6.3 million to TIF #4 or 2015.

Debt Service Fund Summary

The Village has only one remaining general obligation debt issue outstanding (item #3 below). This debt is guaranteed by tax levy and is explained in more detail below. This debt was issued as part of TIF 2 and annual debt service is financed through tax incremental revenues collected.

1. TIF 2 Debt Refunding Issue Dated 2004

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

2. State Trust Fund Loan - Issued June 2010

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

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

The Village of Howard obtained bond rating services from Standard & Poor's in 2004. The Village obtained a rating of AA on all outstanding general obligation debt and has maintained this rating since. The Village has not obtained a formal bond rating review since 2004 as no new debt has been issued. Prior to 2004, the Village used Moody's for bond rating services and had a rating of A1 dating back to 1998.

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)

	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Est. Actual	Budget
Revenues & Other Sources:					
Property Taxes	\$ 390,000	\$ 310,000	\$ 300,000	\$ -	\$ 80,000
Special Assessments	-	-	-	-	-
Miscellaneous - Rents	29,617	20,425	32,060	-	9,700
TIF 2 Transfers In	2,084,046	1,042,962	2,262,180	731,260	827,770
Proceeds from debt	-	-	-	-	-
Total Revenues	2,503,663	1,373,387	2,594,240	731,260	917,470
Expenditures & Other Uses:					
Principal Retirement	2,175,000	1,205,000	2,420,000	620,000	811,900
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	310,902	238,320	199,600	111,260	112,670
Total Expenditures	2,485,902	1,443,320	2,619,600	731,260	924,570
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	17,761	(69,933)	(25,360)	-	(7,100)
Fund Balance - January 1	87,953	105,714	35,781	10,421	10,421
Fund Balance - December 31	\$105,714	\$35,781	\$10,421	\$10,421	\$3,321

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

Fund balance in 2010 should remain unchanged from the previous year.

The proprietary funds' debt service are not included on this summary page.

VILLAGE OF HOWARD DEBT OBLIGATIONS

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

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

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

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

	2009	2010
Equalized Valuation of All Property, Jan. 1	\$1,412,174,200	\$1,381,526,100
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	\$70,608,710	\$69,076,305
<u>Existing Debt Compared to Legal Debt Limit:</u>		
Total G.O. Bonds and Notes, December 31	\$3,355,000	\$2,735,000
Less: Amount Available in Debt Service Fund	10,421	10,421 (A)
Net Outstanding General Obligation Debt	\$3,344,579	\$2,724,579
Legal Margin for New Debt	\$67,264,131	\$66,351,726

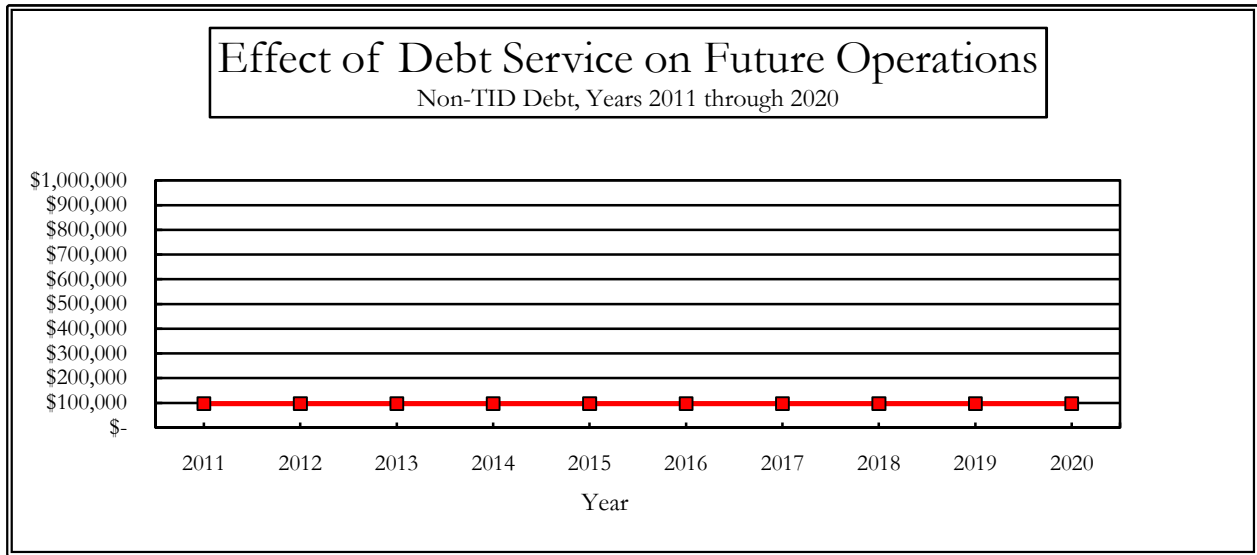
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2010.*

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Excluding Proprietary Funds)

EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS

Debt Issue	Principal Payment	Interest Payment	Total Payment
2011			
State Trust Loan Issued 2010	\$ 71,900	\$ 24,900	\$ 96,800
TIF 2 Refinancing Debt Issued 2004	740,000	87,770	827,770
Total 2011 Expenditures	\$ 811,900	\$ 112,670	\$ 924,570

The graph below shows no effect on future operations from existing debt as existing debt payments are made entirely by TIF 2.



VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Continued)

EFFECTS OF EXISTING DEBT ON FUTURE OPERATIONS

Year of Payment	Total of All General Obligation Debt			Less: TID #2 Debt		Total Non-TID Net Payment
	Principal Payment	Interest Payment	Total Payment	Principal Payment	Interest Payment	
2011	\$ 811,900	\$ 112,700	\$ 924,600	\$ 740,000	\$ 87,770	\$ 96,830
2012	1,056,500	86,900	1,143,400	990,000	56,500	96,900
2013	1,074,400	46,500	1,120,900	1,005,000	19,095	96,805
2014	72,400	24,400	96,800	-	-	96,800
2015	75,400	21,400	96,800	-	-	96,800
2016	78,600	18,200	96,800	-	-	96,800
2017	82,000	14,800	96,800	-	-	96,800
2018	85,400	11,400	96,800	-	-	96,800
2019	89,100	7,700	96,800	-	-	96,800
2020	92,800	4,000	96,800	-	-	96,800
Totals	\$ 3,518,500	\$ 348,000	\$ 3,866,500	\$ 2,735,000	\$ 163,365	\$ 968,135

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

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

TIF 4 may issue debt in 2011; repayment of such debt is not included in any of the debt schedules above or on previous pages. If such debt was issued in 2011, a budget amendment would be made.

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 2010-2014, the expected total cost of the project and the impact on this current budget. The summary below reflects the tax levy impact by Capital Project Fund type and by department. Capital Improvements include construction and reconstruction of roads and sidewalks. Capital Outlay include equipment purchases for replacement or new equipment and buildings.

FUND	
Developer Projects	\$ -
Capital Improvements	593,500
Capital Outlay	<u>282,000</u>
Total Budget	\$ 875,500

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

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

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

Tax Incremental District No. 3

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

Due to the recent down turn in the U.S. economy, there are no projects reflected in the 2010 budget for this district.

Tax Incremental District No. 4

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

Tax Incremental District No. 5

This fund accounts for redevelopment of properties mainly in the Velp Avenue corridor near the US Hwy 41 intersection. The 2010 budget does not reflect any expenditures of the district as no new developments are anticipated yet.

Tax Incremental District No. 6

This fund accounts for future development located near US Hwy 41 and Lineville Road intersection. Developer incentives and infrastructure costs are the anticipated future TIF costs for this project. There are no specific projects identified in the 2010 budget for this district.

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.

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 paving a parking lot, trail development and installing additional power to the facilities.

Cost of future development:	\$168,000	
Operating Budget Impact (approx.):	\$20,000	per year, maintenance
Department:	Park	

2. Spring Green Parking

This project will account for adding a final layer of asphalt to the parking lot at Spring Green Park, on the north side.

Cost of future development:	\$15,000	
Operating Budget Impact (approx.):	\$0	annual maintenance
Department:	Park	

3. Baker's Creek Trail

This project will account for installing a new walking/biking trail along the Baker's Creek area. The village currently owns property that connects from Cardinal Lane on the east to Belmont Road on the west.

Cost of future development:	\$174,000	
Operating Budget Impact (approx.):	\$1,000	per year, maintenance
Department:	Park	

4. Archery Range Spring Green Park

This project will account for installation of a new archery range on the western side of Spring Green Park.

Cost of future development:	\$2,000	
Operating Budget Impact (approx.):	\$100	per year, maintenance
Department:	Park	

5. Poels Property Acquisition

This item will be for the acquisition of property. There will be no operating budget impact until the park is developed after acquisition.

Cost of future development:	\$200,000	
Operating Budget Impact (approx.):	\$0	per year, maintenance
Department:	Park	

6. Baseball Fields - 78 acre site

This item will account for the installation of one regulation sized baseball field to allow for adult play and children over 13.

Cost of future development:	\$180,000	
Operating Budget Impact (approx.):	\$0	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 and some equipment sales.

Operating budget impact represents the tax levy for each fund which is determined based on an average annual replacement cost. This average annual replacement cost was calculated by each department and based on the average funding needed to replace existing equipment.

1. General Government Outlay

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

Cost over next 7 years:	\$210,000	
Operating Budget Impact (approx.):	\$20,000	Tax levy support in 2011
Department:	Administration	

2. Police Outlay

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

Cost over next 7 years:	\$357,800	
Operating Budget Impact (approx.):	\$30,000	Tax levy support in 2011
Department:	Police	

3. Fire Department Outlay

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

Cost over next 7 years:	\$1,296,000	
Operating Budget Impact (approx.):	\$105,000	Tax levy support in 2011
Department:	Fire	

4. Engineering Outlay

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

Cost over next 7 years:	\$22,500	
Operating Budget Impact (approx.):	\$0	No cost to tax levy.
Department:	Engineering	

5. Public Works Outlay

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

Cost over next 7 years:	\$722,500	
Operating Budget Impact (approx.):	\$107,000	Tax levy support in 2011
Department:	Public Works	

6. Park & Recreation Outlay

This fund accounts for replacement of existing playground equipment and replacement of maintenance equipment for parks.

Cost over next 7 years:	\$250,000	
Operating Budget Impact (approx.):	\$20,000	Tax levy support in 2011
Department:	Park	

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. No funds are allocated for 2010.

Cost:	\$350,000	
Operating Budget Impact (approx.):	\$350,000	Tax levy support in 2011
Department:	Engineering	

2. Velp Ave. Reconstruction - From US Hwy 41 to Military

This project will incur cost over several years. The State of Wisconsin will be reconstructing this road as part of their reconstruction of US Hwy 41. The cost in 2010 represents right-of-way acquisition (to be reimbursed by the state) and burying power lines. Future costs relate to decorative lighting, decorative crosswalks and sidewalks.

Cost:	\$410,000	
Operating Budget Impact (approx.):	\$243,500	Tax levy support in 2011
Department:	Engineering	

3. Riverdale Drive

This project accounts for the road reconstruction from a rural road cross section to an urban road with curb and gutter. Only the road and sidewalk costs are included within this section of the budget. All utility costs are reported within the respective utilities.

Cost:	\$288,000	
Operating Budget Impact (approx.):	\$0	Utilizing existing funds
Department:	Engineering	

4. Repair Two Bridges

This project will account for the costs to repair two bridges. Funding for these two projects will come from the Brown County Bridge Aid fund which was setup from tax levy contributions in previous years. No tax levy support is being made for this fund in 2011.

Cost:	260,000	
Operating Budget Impact (approx.):	\$0	Utilizing existing funds
Department:	Engineering	

Capital Improvement projects numbered as #1 through #3 above will assist in lowering cost in future budgets for patching and crack sealing; such costs are deemed minimal and can not be quantified (i.e., less cold patch needed on streets, less repair work on vehicles caused by potholes, etc.).

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

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

Park Development

This fund is comprised of the following funds listed below:

- Park impact fee fund
- Park & recreation capital outlay 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 2011, 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, 2011

	TIF No. 3	TIF No. 4	TIF No. 5	TIF No. 6	Park Impact Fee	Capital Improvement & Developer
Revenue						
Taxes	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ 593,500
IntgvtTaxes-Cnty Bridge Fd	-	-	-	-	-	260,000
Special assessments	-	-	-	-	-	75,000
Intergovernmental	3,000	13,000	2,000	1,000	-	-
Impact fees	-	-	-	-	183,134	235,676
Miscellaneous:						
Loan repayments	-	-	-	-	-	2,500
Sales of property	-	-	-	-	-	-
Donations	-	-	-	-	5,000	-
Total Revenue	198,000	13,000	2,000	1,000	188,134	1,166,676
Expenditures						
General administration	1,000	3,000	500	500	200	-
Debt Service	1,200	-	-	-	-	-
Capital outlay	-	3,000	-	250	160,000	1,753,100
Total Expenditures	2,200	6,000	500	750	160,200	1,753,100
Excess of Revenues Over (Under) Expenditures	195,800	7,000	1,500	250	27,934	(586,424)
Other Financing Sources						
Operating trnfrs in (out)	-	250,000	-	-	-	435,209
Proceeds from bonds	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total other financing	-	250,000	-	-	-	435,209
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	195,800	257,000	1,500	250	27,934	(151,215)
Fund Balance - Jan. 1	(328,881)	1,438,336	(44,501)	(11,321)	189,813	316,877
Fund Balance - Dec. 31	\$ (133,081)	\$ 1,695,336	\$ (43,001)	\$ (11,071)	\$ 217,747	\$ 165,662

Note 1: Taxes derived from any of the Village's TIF's are not included in the tax levy found on page 30.

Capital Outlay					Totals
General Gov't	Public Safety		Public Works	Parks & Rec.	
	Police	Fire			
\$ 20,000	\$ 30,000	\$ 105,000	\$ 107,000	\$ 20,000	\$ 1,070,500
-	-	-	-	-	260,000
-	-	-	-	-	75,000
-	-	175,000	-	-	175,000
-	-	-	-	-	418,810
-	-	-	-	-	2,500
-	15,000	-	-	-	15,000
-	-	-	-	25,000	30,000
20,000	45,000	280,000	107,000	45,000	2,046,810
-	-	-	-	-	5,200
-	-	-	-	-	1,200
70,000	88,000	267,000	47,500	-	2,388,850
70,000	88,000	267,000	47,500	-	2,395,250
(50,000)	(43,000)	13,000	59,500	45,000	(348,440)
-	-	-	-	-	685,209
150,000	-	250,000	-	-	400,000
(5,000)	-	(5,000)	-	-	(10,000)
145,000	-	245,000	-	-	1,075,209
95,000	(43,000)	258,000	59,500	45,000	726,769
70,000	75,000	380,000	45,000	95,000	2,225,323
\$ 165,000	\$ 32,000	\$ 638,000	\$ 104,500	\$ 140,000	\$ 2,952,092

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

	2009 Actual	2010 Budget	2011 Budget
Revenues			
Taxes	\$ 1,495,146	\$ 1,073,200	\$ 1,070,500
Special assessments	180,483	75,000	75,000
Intergovernmental	243,999	419,900	435,000
Licenses, permits and fees	134,531	334,890	418,810
Charges for service	135,872	-	-
Miscellaneous	518,322	7,500	47,500
Total Revenue	2,708,353	1,910,490	2,046,810
Expenditures			
General administration	22,579	5,000	5,200
Debt service	9,606	12,000	1,500
Capital outlay	4,112,465	2,142,955	2,388,850
Total Expenditures	4,144,650	2,159,955	2,395,550
Excess of Revenue Over (Under) Expenditures	(1,436,297)	(249,465)	(348,740)
Other Financing Sources (Uses)			
Operating transfers in (out), net	170,000	100,000	685,209
Proceeds from bond issuance	-	-	400,000
Bond issuance cost	-	-	(10,000)
Total Other Financing Sources (Uses)	170,000	100,000	1,075,209
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,266,297)	(149,465)	726,469
Fund Balance - January 1	2,778,433	1,512,136	1,362,671
Fund Balance - December 31	\$ 1,512,136	\$ 1,362,671	\$ 2,089,140

Note: This page summarizes the actual results for 2008, the budget for 2009 and 2010. Because budget amounts are used for 2009, the Fund Balances for 2009 and 2010 will not agree with the Fund Balances reported on the preceding page and the following pages, as estimated actual amounts are used on these pages.

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

The Village of Howard took action to create Tax Incremental Financing District No. 3 (TIF 3) on January 6, 2006. The activities in 2006 revolved around a developer project for infrastructure improvements. This TIF was created to assist in the development of a downtown or Village Center area.

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Revenue				
Tax revenue	\$ 148,092	\$160,000	\$164,632	\$195,000
Shared taxes state	4,145	3,000	3,149	3,000
Charges for service	-	-	-	-
Total Revenue	152,237	163,000	167,781	198,000
Expenditures				
General administration	1,147	1,000	1,000	1,000
Capital Outlay				
Road and utility	7,670	-	18,000	-
Equipment and building	-	-	-	-
TIF incentive payment	-	-	-	-
Debt Service: Interest	9,450	12,000	1,500	1,200
Total Expenditures	18,267	13,000	20,500	2,200
Excess Expenditures over Revenue	133,970	150,000	147,281	195,800
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	133,970	150,000	147,281	195,800
Fund Balance, January 1	(610,132)	(476,162)	(476,162)	(328,881)
Fund Balance, December 31	(\$476,162)	(\$326,162)	(\$328,881)	(\$133,081)

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

The Village of Howard took action to create Tax Incremental Financing District No. 4 (TIF #4) on June 11, 2007. This TIF was created to include an area of redevelopment near the US Highway 41/29 corridor.

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Revenue				
Tax revenue	\$ 31,444	\$ 700	\$ 793	\$ -
Shared taxes state	42	9,000		13,000
Miscellaneous	1,565	-	-	-
Total Revenue	33,051	9,700	793	13,000
Expenditures				
General administration	-	3,000	8,038	3,000
Capital Outlay				
Property acquisition	-	6,000,000	-	-
Infrastructure	83,751	-	375,000	-
Debt Service	-	-	-	-
Total Expenditures	83,751	6,003,000	383,038	3,000
Excess Expenditures over Revenue	(50,700)	(5,993,300)	(382,245)	10,000
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Transfers from TIF #2	1,300,000	600,000	600,000	250,000
Bond issuance costs	-	-	-	-
Total Other Financial Resources	1,300,000	600,000	600,000	250,000
Net Change in Fund Balance	1,249,300	(5,393,300)	217,755	260,000
Fund Balance, January 1	(28,719)	1,220,581	1,220,581	1,438,336
Fund Balance, December 31	\$ 1,220,581	\$ (4,172,719)	\$ 1,438,336	\$ 1,698,336

Note: TIF 2 was successfully amended in 2009 to allow for sharing of revenues with TIF 4 beginning in 2009; see item Transfers from TIF 2 above. Property acquisition within TIF 4 could occur in 2011 with development of the parcels to occur in the near future with new retail sites.

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

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

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Revenue				
Tax revenue	\$ -	\$ 4,500	\$ 4,691	\$ -
Shared taxes state	-	1,000		2,000
Charges for service	-	-	-	-
Total Revenue	-	5,500	4,691	2,000
Expenditures				
General administration	20,285	1,000	400	500
Capital Outlay				
TIF incentive payment	-	-	-	-
Equipment	-	-	-	-
Debt Service	116	-	250	300
Total Expenditures	20,401	1,000	650	800
Excess Expenditures over Revenue	(20,401)	4,500	4,041	1,200
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	(20,401)	4,500	4,041	1,200
Fund Balance, January 1	(28,600)	(49,001)	(44,501)	(40,460)
Fund Balance, December 31	\$ (49,001)	\$ (44,501)	\$ (40,460)	\$ (39,260)

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

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

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Revenue				
Tax revenue	\$ -	\$ 3,000	\$ 3,477	\$ -
Shared taxes state	-	900	1,004	1,000
Charges for service	-	-	-	-
Total Revenue	-	3,900	4,481	1,000
Expenditures				
General administration	1,147	-	150	200
Capital Outlay				
TIF incentive payment	-	-	-	-
Infrastructure costs	-	-	-	-
Debt Service	40	-	50	50
Total Expenditures	1,187	-	200	250
Excess Expenditures over Revenue	(1,187)	3,900	4,281	750
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	(1,187)	3,900	4,281	750
Fund Balance, January 1	(14,415)	(15,602)	(15,602)	(11,321)
Fund Balance, December 31	\$ (15,602)	\$ (11,702)	\$ (11,321)	\$ (10,571)

Park Impact Fee Fund - Capital Projects

For Years 2010 through 2016

	2010 Estimate	2011 Budget	2012 Estimate	2013 Estimate	2014 Estimate	2015 Estimate	2016 Estimate
Fund Balance, January 1	\$ 11,400	\$ 189,813	\$ 217,947	\$ 252,947	\$ 302,947	\$ 170,947	\$ 229,947
Revenues:							
Park impact fees	219,013	183,134	49,000	49,000	59,000	59,000	69,000
Park grants	-	-	-	100,000	-	-	-
Transfer from Golf Course	-	-	-	-	-	-	-
Donations/Repayments from HYSA	52,400	5,000	5,000	105,000	-	100,000	-
Interest income & other income	-	-	-	-	-	-	-
Expenditures:							
Park improvements:							
AKZO-Nobel Sports Complex:							
Parking	(17,000)	(130,000)	-	-	-	-	-
PA System	-	-	(15,000)	-	-	-	-
Develop trails/sidewalks	(14,000)	(15,000)	(4,000)	(4,000)	-	-	-
Sprinkler system	-	-	-	-	-	(100,000)	-
Batting Cages	(45,000)	(15,000)	-	-	-	-	-
Spring Green-2 soccer/parking	-	-	-	-	(15,000)	-	-
Nauman Cons.-dog park	(17,000)	-	-	-	-	-	-
Juza Oliver Park-trail	-	-	-	-	-	-	-
Baker's Creek trail	-	-	-	-	(174,000)	-	-
Archery range-Spring Green	-	-	-	-	(2,000)	-	-
Baseball park - 78 acre site	-	-	-	-	-	-	(180,000)
Park acquisitions:							
Windjammer Estates property	-	-	-	-	-	-	-
Sports complex acquisition	-	-	-	-	-	-	-
Pinewood park property	-	-	-	-	-	-	-
Poels property	-	-	-	(200,000)	-	-	-
-	-	-	-	-	-	-	-
Fund Balance, December 31	\$ 189,813	\$ 217,947	\$ 252,947	\$ 302,947	\$ 170,947	\$ 229,947	\$ 118,947

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

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

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

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
General Government:							
Fund Balance, 1/1	\$70,000	\$20,000	\$25,000	\$30,000	\$35,000	\$27,000	\$19,000
Tax Levy	20,000	20,000	20,000	20,000	22,000	22,000	22,000
Sale of Squads	-	-	-	-	-	-	-
Total Financial Resources	90,000	40,000	45,000	50,000	57,000	49,000	41,000
Expenditures (detail):							
Computers & Software	25,000	10,000	10,000	10,000	20,000	10,000	10,000
HVAC-replace boilers & condensers	-	-	-	-	-	-	-
Electronic Imaging For Records	5,000	-	-	-	5,000	-	-
Election equipment	20,000	-	-	-	-	-	20,000
Copier/scanner	15,000	-	-	-	-	15,000	-
Miscellaneous Outlay	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	70,000	15,000	15,000	15,000	30,000	30,000	35,000
Fund Balance 12/31	20,000	25,000	30,000	35,000	27,000	19,000	6,000
Total Financial Commitments	\$90,000	\$40,000	\$45,000	\$50,000	\$57,000	\$49,000	\$41,000

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
Public Safety-- Police:							
Fund Balance 1/1	\$75,000	\$32,000	\$14,600	\$5,600	\$10,600	\$21,700	\$36,700
Tax Levy	30,000	30,000	32,000	34,000	36,000	38,000	40,000
Sale of Squads	15,000	2,000	14,000	-	14,000	7,000	14,000
Total Financial Resources	120,000	64,000	60,600	39,600	60,600	66,700	90,700
Expenditures (details):							
Squad #1 (Patrol)	25,500	-	26,500	27,000	-	28,000	-
Squad #2 (Patrol)	25,500	-	26,500	-	27,500	-	28,500
Squad #3 (Jim D.)	-	35,000	-	-	-	-	-
Squad #4 (Guy S.)	35,000	-	-	-	-	-	37,000
Computers	-	9,400	-	-	9,400	-	-
Radar	-	3,000	-	-	-	-	-
Misc. equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Expenditures	88,000	49,400	55,000	29,000	38,900	30,000	67,500
Fund Balance 12/31	32,000	14,600	5,600	10,600	21,700	36,700	23,200
Total Financial Commitments	\$120,000	\$64,000	\$60,600	\$39,600	\$60,600	\$66,700	\$90,700

Description/Year Acquired	2011	2012	2013	2014	2015	2016	2017
Public Safety-- Fire:							
Fund Balance 1/1	\$380,000	\$393,000	\$490,000	\$588,000	\$687,000	\$149,000	\$209,000
Tax Levy	105,000	107,000	109,000	111,000	113,000	115,000	117,000
Grant	175,000	-	-	-	-	-	-
Total Financial Resources	660,000	500,000	599,000	699,000	800,000	264,000	326,000
Expenditures (details):							
Chief #200 200 new	35,000	-	-	-	-	-	-
Asst Chief #201 201 2005	-	-	-	-	-	41,000	-
Engine #211 211 2005	-	-	-	-	-	-	-
Engine #212 213 1991	-	-	-	-	600,000	-	-
Engine #221 212 2007	-	-	-	-	-	-	-
Engine #222 216 1997	-	-	-	-	-	-	-
Engine #223 214 2000	-	-	-	-	-	-	-
Ladder #211 217 2002	-	-	-	-	-	-	-
Support #211 215 2005	-	-	-	-	37,000	-	-
Tender #211 218 1989	-	-	-	-	-	-	275,000
Tender #221 219 1997	-	-	-	-	-	-	-
Rapid response #223	200,000	-	-	-	-	-	-
Computers - mobile	22,000	-	-	-	-	-	-
Turnout gear & Misc.	10,000	10,000	11,000	12,000	14,000	14,000	15,000
Total Expenditures	267,000	10,000	11,000	12,000	651,000	55,000	290,000
Fund Balance 12/31	393,000	490,000	588,000	687,000	149,000	209,000	36,000
Total Financial Commitments	\$660,000	\$500,000	\$599,000	\$699,000	\$800,000	\$264,000	\$326,000

Public Works:

Fund Balance	\$45,000	\$104,500	\$17,500	(\$8,500)	\$36,500	\$97,500	\$29,500
Tax Levy	107,000	108,000	109,000	110,000	111,000	112,000	113,000
Grants	-	-	-	-	-	-	-
Total Financial Resources	152,000	212,500	126,500	101,500	147,500	209,500	142,500
Expenditures (detail):							
Copier/scanner	7,500	-	-	-	-	25,000	-
Dump truck w/plow, wing salter	-	195,000	-	-	-	-	-
Grader - used	-	-	85,000	-	-	-	-
Pickup Truck 1993	-	-	-	25,000	-	-	-
Mower - 6 foot	25,000	-	-	-	-	-	-
Dump truck w/plow, wing salter	-	-	-	-	-	150,000	-
1 Ton Pickup #403 1991	-	-	-	35,000	-	-	-
Pickup Truck #604 1988	-	-	35,000	-	35,000	-	-
Skid steer	-	-	-	-	-	-	35,000
Miscellaneous items	10,000	-	10,000	-	10,000	-	10,000
Computers & software	5,000	-	5,000	5,000	5,000	5,000	5,000
Total Expenditures	47,500	195,000	135,000	65,000	50,000	180,000	50,000
Fund Balance 12/31	104,500	17,500	(8,500)	36,500	97,500	29,500	92,500
Total Financial Commitments	\$152,000	\$212,500	\$126,500	\$101,500	\$147,500	\$209,500	\$142,500

Description	2011	2012	2013	2014	2015	2016	2017
Parks and Recreation:							
Fund Balance 1/1	\$95,000	\$140,000	\$35,000	\$80,000	\$125,000	\$170,000	\$215,000
Naming Rights-AKZO (last pymt 2020)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Tax Levy	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Financial Resources	\$140,000	185,000	80,000	125,000	170,000	215,000	260,000
Expenditures (details):							
Concessions/restroom-Akzo soccer	-	-	-	-	-	-	100,000
Ice rink/splash pad	-	-	-	-	-	-	-
Pinewood Park parking	-	150,000	-	-	-	-	-
Total Expenditures	-	150,000	-	-	-	-	100,000
Fund Balance 12/31	140,000	35,000	80,000	125,000	170,000	215,000	160,000
Total Financial Commitments	\$140,000	\$185,000	\$80,000	\$125,000	\$170,000	\$215,000	\$260,000

Total Tax Levy - 2011 Capital Outlay	<u>\$282,000</u>	Total Budget Expenditures - 2011	<u>\$472,500</u>
Total Tax Levy - 2010 Capital Outlay	<u>\$305,000</u>	Estimated Total Expenditures - 2010	<u>\$424,855</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 indirectly used to pay these costs.

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

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

	2010 Estimate	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget
Fund Balance, Jan. 1 (estimate)	\$ (22,900)	\$ 316,877	\$ 209,662	\$ 275,342	\$ 554,362	\$ 384,382
Revenue:						
Tax Levy	575,000	593,500	594,000	613,000	600,000	600,000
Tax-County Bridge Aid *	25,000	260,000	-	-	-	-
Special Assessments	75,000	75,000	75,000	70,000	70,000	60,000
Other Grants	406,000	-	225,000	-	-	-
Impact Fees	115,877	99,676	26,680	40,020	40,020	40,020
Other revenue - property sales	27,900	-	-	60,000	-	60,000
Repayment of Small Business Loans	-	2,500	6,000	6,000	6,000	6,000
LRIP grant	-	52,000	-	-	-	-
Federal STP Grants	760,000	-	-	-	-	-
Loan Proceeds	783,356	-	-	-	-	-
Fund Transfer In - Gen'l Fund	140,000	-	-	-	-	-
Fund Transfers In - Golf Course	100,000	100,000	100,000	60,000	60,000	100,000
Fund Transfers In - Internal Service Fund	-	335,209	-	-	-	-
Expenditures:						
Street Resurfacing	-	(350,000)	(400,000)	(400,000)	(400,000)	(500,000)
Capital Improvements:						
Engineering	(150,000)	(82,100)	(150,000)	(160,000)	(165,000)	(170,000)
Bridges *	(25,000)	(260,000)	-	-	-	-
Payment to developer	-	(20,000)	-	-	-	-
Ariel photography	-	(15,000)	-	-	-	-
Purchase Meacham property	(808,356)	-	-	-	-	-
Velp Ave. (US41-Military)-right of way	(760,000)	(50,000)	-	-	-	(21,000)
Velp Ave. - bury power lines	(150,000)	(360,000)	-	-	(350,000)	-
Velp Ave. - tree plantings	-	(15,000)	-	-	-	-
Velp Ave. - decorative lights	-	(90,000)	-	-	-	(150,000)
Velp Ave. - decorative crosswalks	-	(50,000)	-	-	-	-
Velp Ave. - sidewalks	-	(115,000)	-	-	-	-
Howard Entry Sign	(30,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Sidewalks	(500,000)	-	(313,000)	-	-	-
Small Business Loans	(20,000)	-	-	-	-	-
Glendale (Evergreen-Spring Green)	(225,000)	-	-	-	-	-
Riverdale	-	(200,000)	(88,000)	-	-	-
Roundabouts - Taylor/Shawano	-	(8,000)	-	-	-	-
Roundabouts - New Shawano	-	-	-	-	(21,000)	(21,000)
Evergreen (Glendale-Graceland)	-	-	-	-	-	-
Fund Balance, Dec. 31 (estimate)	\$ 316,877	\$ 209,662	\$ 275,342	\$ 554,362	\$ 384,382	\$ 378,402

Note: This schedule is used to assist the review of projects constructed in 2010 and review the timing of future projects over the next five years. This schedule is not a comprehensive plan but a tool to analyze approximate start dates for future projects based on available fund balance.

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

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

CAPITAL PROJECTS FUNDS - DEVELOPER PROJECTS

Developer Projects:

Project	Capital Projects	Enterprise Funds		
	Roadway	Water Utility	Sanitary Sewer Utility	Storm Water Utility
1. Glen Acres	\$136,000	\$51,000	\$68,000	\$85,000
2. (intentionally left blank)				
3. (intentionally left blank)				
Total Developer Costs by Fund	\$136,000	\$51,000	\$68,000	\$85,000

Calculation of Engineering Fees Charged on Projects:

Total Estimated Projects Cost	\$340,000
Less: Non-developer portion of project costs	<u>-</u>
Adjusted Estimated Projects Cost	340,000
Less: Contingency (10.0%)	<u>(30,900)</u>
Estimated Actual Contracted Construction Costs	309,100
Multiply: Engineering Fees Percentage	<u>21.0%</u>
Estimated Engineering Fees	<u><u>\$64,900</u></u> (Rounded)

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

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

ENGINEERING DEPARTMENT

Explanation and Assumptions of Engineering Fees:

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

Historical Summary of Department

	2006 Actual	2007 Actual	2008 Actual	2009 Est. Actual	2010 Budget
Fees (nontax items)	\$ 400,696	\$ -	\$ -	\$ -	\$64,900
Engineering Expenses	(413,261)	(404,502)	(418,347)	(410,900)	(297,000)
Exp. allocated to projects	231,400	165,000	153,200	150,000	150,000
Net operations	\$218,835	(\$239,502)	(\$265,147)	(\$260,900)	(\$82,100)

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:	2008 Actual	2009 Budget	2010 Budget	2010 Percentage
Contracted Services	\$7,954	\$10,000	\$8,000	2.69%
Insurance	6,900	8,500	8,500	2.86%
Telephone	5,665	4,200	4,500	1.52%
Repairs, Maintenance, Fuel	22,585	4,500	5,000	1.68%
Workshops and Conference	1,844	1,800	1,800	0.61%
Subscriptions	668	700	700	0.24%
Supplies	26,710	25,000	25,000	8.42%
Capital Outlay	3,370	0	4,500	1.52%
Employee Benefits	87,732	93,000	48,000	16.16%
Salaries and Wages	254,919	248,800	191,000	64.31%
Totals	\$418,347	\$396,500	\$297,000	100.00%

Engineering Department Continued

	2009 Positions FTE	2010 Positions FTE	2011 Positions FTE
Engineer	0.85	0.85	0.85
Staff Engineer	0.85	0.85	0.85
Engineer Tech	0.5	0.5	0.5
Part-time Techs <i>(2 part-time each year)</i>	0.4	0.4	0.4

2011 Budget Analysis:

There is one developer project anticipated in 2011. The majority of engineering costs will be allocated to reconstruction, sidewalk, utilities and other similar Village projects or absorbed as part of the Capital Improvement Fund cost.

Explanation of Enterprise Funds

Water and Sewer Utilities

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

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

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

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

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

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

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

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

Storm Water Utility

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

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

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

Village Green Golf Course

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

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

Water Utility Rates

Rates are charged based on a per thousand gallon basis.

	2011 est.	2010	2009	2008	2007
Up to 10,000 gallons	\$5.45	\$5.10	\$5.10	\$5.461	\$5.461
Next 90,000 gallons	\$4.70	\$4.35	\$4.35	\$4.551	\$4.551
Over 100,000 gallons	\$3.60	\$3.25	\$3.25	\$3.381	\$3.381

Service charge based on meter size:

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

Sewer Utility Rates

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

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

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

Storm Water Utility Rates

	2008 thru 2011	2005/2006/2007
ERU quarterly rate	\$13.00	\$11.00
ERU monthly rate	\$4.33	N/A

Golf Course Rates 2011

	9 holes	18 holes
Weekday rates	\$13.50	\$18.50
Weekend rates	\$15.50	\$20.50
League rates	\$12.00	N/A
Junior and senior rates - weekdays <i>(Junior/seniors must play before 3:00 p.m.)</i>	\$11.00	\$17.00
Membership fees - unlimited	annual fee	\$550
Membership fees - junior/senior	annual fee	\$275

VILLAGE OF HOWARD, WISCONSIN
Combining Budget for Enterprise Funds
For Year Beginning January 1, 2010

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Total Combined
Operating Revenue	\$ 4,553,700	\$ 1,824,050	\$ 695,900	\$ 642,000	\$ 7,715,650
Operating Expenses					
Operation and maintenance	3,049,240	1,148,300	386,100	514,300	5,097,939
Administrative and general	310,081	329,440	-	18,900	658,422
Depreciation and amortization	450,000	270,000	192,000	39,000	951,000
Taxes	-	6,600	-	-	6,600
Total Operating Expenses	3,809,321	1,754,340	578,100	572,200	6,713,961
Operating Income	744,379	69,710	117,800	69,801	1,001,689
Nonoperating Revenues (Expenses)					
Interest revenue	55,000	30,000	-	500	85,500
Interest expense	(155,700)	(41,000)	-	-	(196,700)
Operating transfers out	-	-	-	(100,000)	(100,000)
Contributed capital	-	-	-	-	-
Transfers out (formerly Taxes)	(285,000)	-	-	-	(285,000)
Total Nonoperating Revenues (Expenses)	(385,700)	(11,000)	-	(99,500)	(496,200)
Change in Net Assets	358,679	58,710	117,800	(29,700)	505,489
Net Assets - January 1	21,175,518	18,634,215	12,599,021	2,979,277	55,388,030
Net Assets - December 31	\$ 21,534,197	\$ 18,692,924	\$ 12,716,821	\$ 2,949,578	\$ 55,893,519

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

	2009 Actual	2010 Estimated Actual	2011 Budget
Operating Revenue			
Charges for services	\$ 4,319,811	\$ 4,285,600	\$ 4,476,800
Other	39,139	76,100	76,900
	<hr/>		
Total Operating Revenue	4,358,950	4,361,700	4,553,700
	<hr/>		
Operating Expenses			
Operation and maintenance	2,821,656	2,625,405	3,049,240
Administrative and general	314,930	298,847	310,081
Depreciation	457,458	442,000	450,000
	<hr/>		
Total Operating Expenses	3,594,044	3,366,252	3,809,321
	<hr/>		
Operating Income	764,906	995,448	744,379
	<hr/>		
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	67,054	60,000	55,000
Interest and amortization expense	(168,126)	(165,500)	(155,700)
Capital contributions	32,302	29,000	-
Transfers out (formerly Taxes)	(294,269)	(283,000)	(285,000)
	<hr/>		
Total Nonoperating Revenues (Expenses) and Transfers	(363,039)	(359,500)	(385,700)
	<hr/>		
Change in Net Assets	401,867	635,948	358,679
	<hr/>		
Net Assets - January 1	20,137,703	20,539,570	21,175,518
	<hr/>		
Net Assets - December 31	\$ 20,539,570	\$ 21,175,518	\$ 21,534,197
	<hr/>		

WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2006	2007	2008	2009	2010	2011
Actual	Actual	Actual	Actual	Estimated Actual	Budget
\$3,157,192	\$4,536,560	\$4,727,694	\$4,319,811	\$4,285,600	\$4,476,800
Percentage Change	43.69%	4.21%	-8.63%	-0.79%	4.46%

Explanations and Assumptions:

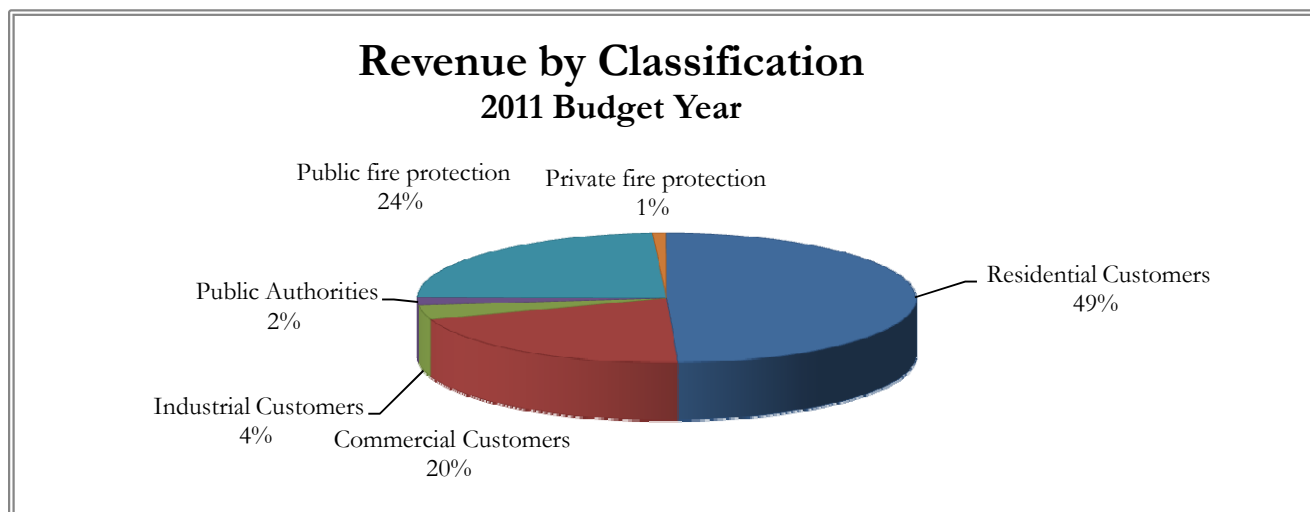
The Village had the PSC review water rates in 2009 and new lower rates were adopted. Water revenues are generated from charges based on the consumption of water used by Village residents, commercial and industrial customers. Public fire protection charges are made to customers and the Village government.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

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

Line item detail:	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Residential Customers	\$ 2,077,227	\$ 2,106,000	\$ 2,206,000	49.28%
Commercial Customers	901,056	838,400	913,400	20.40%
Industrial Customers	162,019	159,200	160,800	3.59%
Public Authorities	77,737	80,000	84,000	1.88%
Public fire protection	1,062,423	1,062,700	1,073,300	23.97%
Private fire protection	39,349	39,300	39,300	0.88%
Total Charges for Service	\$ 4,319,811	\$ 4,285,600	\$ 4,476,800	100.00%

2011 Budget Analysis:

The projected increase in operating revenues is due to an anticipated increase in rates for 2011. The Water Authority has projected a need to increase rates by \$0.35/thousand gallons; the village will need to increase rates to cover the increase in water purchase costs.



WATER UTILITY

REVENUE - OTHER

Historical Summary:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$59,589	\$73,200	\$84,085	\$39,139	\$76,100	\$76,900
Percentage Change	22.84%	14.87%	-46.53%	94.44%	1.05%

Explanations and Assumptions:

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

Line item detail:	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Forfeited discounts	\$ 34,532	\$ 45,000	\$ 45,500	59.17%
Miscellaneous	4,607	31,100	31,400	40.83%
Total Other Revenue	\$ 39,139	\$ 76,100	\$ 76,900	100.00%

2011 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2010 due to estimated increase in number of customers and the sluggish economy.

WATER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

GOALS

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

ACCOMPLISHMENTS

2010 Contracted for a water leak detection program based on sounds and detected two small leaks.
 Contracted with another firm to prepare pressure tests for determining if additional leaks can be discovered; at the time of printing, six leaks had been found in the first week of testing.
 Continued receiving water from Lake Michigan through Manitowoc Utilities and the Water Authority. Provided services to the Water Authority for locates and various maintenance projects on a fee basis. Contracted for system-wide leak detection service.

2009

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

Quantitative Performance Measures:

Year	Number of gallons				Percentage Sold
	Well water	Purchased water	Total Water	Sold	
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	557,077,000	89.3%
2009	1,168,000	636,307,000	637,475,000	513,143,000	80.5%
2010 estimate	1,190,000	619,300,000	620,490,000	500,000,000	80.6%

PROGRAM EXPENDITURES

	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Operation labor	\$ 2,084	\$ 3,000	\$ 3,100	0.10%
Pumping operating labor	-	6,300	6,300	0.21%
Water purchased	2,440,998	2,335,555	2,727,000	89.43%
Source of supply miscellaneous	116	100	100	0.00%
Source of supply - maintenance	911	2,000	5,000	0.16%

Fuel for pumping	22,356	22,600	24,900	0.82%
Pumping supplies	72	100	100	0.00%

PROGRAM EXPENDITURES (Continued)

Maintenance pumping plant	\$ 1,759	\$ 700	\$ 700	0.02%
Water treatment labor	12,562	10,000	10,000	0.33%
Chemicals	6,707	7,000	7,000	0.23%
Water treatment supplies	15,216	2,500	1,000	0.03%
Water treatment plant maintenance	163	200	200	0.01%
Transmission labor	103,369	73,050	75,600	2.48%
Transmission supplies	3,911	700	3,600	0.12%
Rent	33,000	33,000	35,040	1.15%
Maintenance structures (painting)	9,784	-	-	0.00%
Maintenance - distribution	1,800	2,000	10,000	0.33%
Maintenance - watermains	49,520	32,000	42,000	1.38%
Maintenance - fire mains	14,194	13,500	14,000	0.46%
Maintenance - services	30,274	13,000	13,200	0.43%
Maintenance - meters	-	6,100	6,200	0.20%
Maintenance - hydrants	10,976	3,800	4,000	0.13%
Maintenance - misc plant	70	-	-	0.00%
Meter reading labor	14,476	13,500	13,900	0.46%
Accounting dept. labor	45,319	42,400	43,900	1.44%
Customer account supplies	2,019	2,300	2,400	0.08%
Total Operations & Maint.	\$ 2,821,656	\$ 2,625,405	\$ 3,049,240	100.00%

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Working Foreman	0.80	0.80	0.80
Laborer	1.65	1.65	1.65
Meter reader	0.75	0.75	0.75
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Clerk Typist	0.25	0.25	0.25

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$558,778	\$1,914,263	\$2,675,772	\$2,821,656	\$2,625,405	\$3,049,240
Percentage Change	242.58%	39.78%	5.45%	-6.96%	16.14%

WATER UTILITY

ADMINISTRATION AND GENERAL

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

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

ACCOMPLISHMENTS

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

	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Administration labor	\$ 118,535	\$ 122,400	\$ 126,000	40.63%
Office supplies	28,884	14,000	14,000	4.51%
Outside services employed	24,322	20,000	25,000	8.06%
Property insurance	18,923	6,800	6,800	2.19%
Injuries and damages	-	6,500	5,000	1.61%
Pensions and other benefits	118,797	122,947	126,581	40.82%
Other expenses	1,201	2,000	2,500	0.81%
Regulatory commission exp	4,268	4,200	4,200	1.35%
Total Administration/General	\$ 314,930	\$ 298,847	\$ 310,081	100.00%

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Administrator	0.10	0.10	0.10
Assistant Administrator	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk/typists	0.70	0.70	0.70
Engineer Tech & GIS operator	0.30	0.30	0.30

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Est. Actual	2011 Budget
	\$1,698,568	\$1,693,189	\$284,470	\$314,930	\$298,847	\$310,081
Percentage Change		-0.32%	-83.20%	10.71%	-5.11%	3.76%

2011 Budget Analysis - Operations and Maintenance:

In 2007, the Village began purchasing water from the Central Brown County Water Authority (Authority). Since then, payments to the Authority will be classified as water purchased for resale. In previous years, payments to the Authority were classified as an administrative cost titled contracted services. 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 2011 budget amount.

Transmission and distribution costs are determined based on necessity; cost increased in 2009 based on actual estimated amount of time needed by laborers. The 2011 budget amount was increased for estimated cost of living increases.

2011 Budget Analysis - Administration and General

There are no major changes anticipated in this budget category for 2011, just inflationary cost or cost of living type increases. Increased outside services by estimated cost for negotiations with unions for labor contract.

2011 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 2010 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

2011 Budget Analysis - Transfers Out (formerly Taxes):

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

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

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Sewer Utility

For Year Beginning January 1

	2009 Actual	2010 Estimated Actual	2011 Budget
Operating Revenue			
Charges for services	\$1,840,319	\$1,776,000	\$1,802,050
Other	15,953	22,000	22,000
Total Operating Revenue	1,856,272	1,798,000	1,824,050
Operating Expenses			
Operation and maintenance	1,013,555	1,135,155	1,148,300
Administrative and general	320,703	320,159	329,440
Depreciation and amortization line charge	274,913	265,000	270,000
Taxes	6,746	6,500	6,600
Total Operating Expenses	1,615,917	1,726,814	1,754,340
Operating Income	240,355	71,186	69,710
Nonoperating Revenues (Expenses)			
Interest revenue	42,675	35,000	30,000
Interest and amortization expense	(47,659)	(44,600)	(41,000)
Capital contributions	1,065	17,000	-
Total Nonoperating Revenues (Expenses)	(3,919)	7,400	(11,000)
Change in Net Assets	236,436	78,586	58,710
Net Assets - January 1	18,319,193	18,555,629	18,634,215
Net Assets - December 31	\$18,555,629	\$18,634,215	\$18,692,924

SEWER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$1,929,788	\$1,900,075	\$2,111,784	\$1,840,319	\$1,776,000	\$1,802,050
Percentage Change	-1.54%	11.14%	-12.85%	-3.49%	1.47%

Explanations and Assumptions:

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

The 2011 budget amounts are based on the combination of historical trends and estimated new housing starts and new businesses. A rate increase may be necessary for 2011 but has not been factored into the budget.

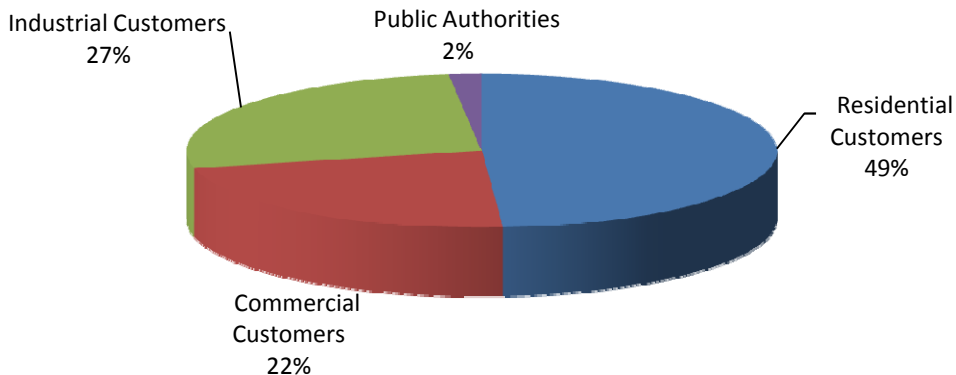
Line item detail:	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Residential Customers	\$880,505	\$863,000	\$880,260	48.85%
Commercial Customers	402,863	401,000	404,980	22.47%
Industrial Customers	524,883	480,000	484,810	26.90%
Public Authorities	32,068	32,000	32,000	1.78%
Total Charges for Service	\$1,840,319	\$1,776,000	\$1,802,050	100.00%

2011 Budget Analysis:

The sewer rates are expected to remain constant for 2011 except for changes in surcharges charged to industrial customers. Residential customers are expecting 2% growth (higher use and new customers) and commercial a 1% growth in 2011, caused by new construction, while public authority remains unchanged.

The Industrial customer revenues have seen great fluctuations in recent years due to changes in the largest customer's pretreatment facility. Industrial revenue is not expected to change much from 2011.

**Sewer Revenue by Classification
2011 Budget Year**



SEWER UTILITY

REVENUE - OTHER

Historical Summary:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$14,294	\$17,531	\$17,020	\$15,953	\$22,000	\$22,000
Percentage Change	22.65%	-2.91%	-6.27%	37.91%	0.00%

Explanations and Assumptions:

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

Line item detail:	2009 Actual	2009 Est. Actual	2011 Budget	2011 Budget
Forfeited discounts	\$13,498	\$18,000	\$18,000	81.82%
Miscellaneous	2,455	4,000	4,000	18.18%
Total Other Revenue	\$15,953	\$22,000	\$22,000	100.00%

2011 Budget Analysis:

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

SEWER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

GOALS

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

ACCOMPLISHMENTS

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

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

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

PROGRAM EXPENDITURES	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Operation labor	\$65,150	\$67,455	\$69,800	6.08%
Fuel for pumping	2,429	2,100	2,100	0.18%
Phosphorus chemicals	0	0	0	0.00%
Transportation expense	15,184	15,000	15,000	1.31%
Green Bay Met Charges-treatment	858,007	991,000	1,000,900	87.16%
Maintenance - Collection	24,706	15,000	15,000	1.31%
Maintenance - Pumping	1,134	2,000	2,000	0.17%
Maintenance - General Plant	796	600	600	0.05%
Billing labor and supplies	46,149	42,000	42,900	3.74%
Total Operating Expenses	\$1,013,555	\$1,135,155	\$1,148,300	100.00%

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Working Foreman	0.15	0.15	0.15
Laborer	1.60	1.60	1.60
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Clerk Typist	0.25	0.25	0.25
Meter reader	0.25	0.25	0.25

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$1,172,518	\$1,082,039	\$1,617,367	\$1,013,555	\$1,135,155	\$1,148,300
Percentage Change	-7.72%	49.47%	-37.33%	12.00%	1.16%

SEWER UTILITY

EXPENSE - ADMINISTRATION AND GENERAL

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

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Administration labor	\$ 83,292	\$ 86,259	\$ 89,300	27.11%
Meter reading labor	13,934	13,500	13,900	4.22%
Meter supplies (ROR)	32,737	28,500	28,500	8.65%
Office supplies	26,783	22,000	22,000	6.68%
Outside services employed	28,530	28,000	28,000	8.50%
Property insurance	18,591	22,200	23,300	7.07%
Pensions & benefits	82,512	84,000	86,900	26.38%
Uncollectible accounts	0	500	500	0.15%
Miscellaneous	1,324	2,000	2,000	0.61%
Rents	33,000	33,200	35,040	10.64%
Total Administration	\$ 320,703	\$ 320,159	\$ 329,440	100.00%

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 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

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$270,467	\$277,932	\$343,177	\$320,703	\$320,159	\$329,440
Percentage Change	2.76%	23.48%	15.39%	-0.17%	2.90%

2011 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 2011 budget reflects a 1% increase from the 2010 amount based on estimated new customers and use.

2011 Budget Analysis - Administration and General:

Pensions and benefits and administrative salaries make up the largest item within this category. For 2011, estimating increases in these two areas for cost of living increases only.

2011 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC for the water utility. The budget amount represent estimates of the 2011 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

2011 Budget Analysis - Taxes:

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

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Storm Water Utility

For Year Beginning January 1

	2009 Actual	2010 Estimated Actual	2011 Budget
Operating Revenue			
Charges for services	\$ 681,789	\$ 690,400	\$ 691,900
Other - forfeited discounts	5,084	4,500	4,000
	<hr/>	<hr/>	<hr/>
Total Operating Revenue	686,873	694,900	695,900
	<hr/>	<hr/>	<hr/>
Operating Expenses			
Operation, maintenance and general	415,671	418,600	386,100
Depreciation	189,977	190,000	192,000
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	605,648	608,600	578,100
	<hr/>	<hr/>	<hr/>
Operating Income	81,225	86,300	117,800
	<hr/>	<hr/>	<hr/>
Nonoperating Revenues (Expenses)			
Interest revenue	12,110	2,500	-
Capital contributions (special assessments) & grants	20,944	19,500	-
	<hr/>	<hr/>	<hr/>
Total Nonoperating Revenues (Expenses)	33,054	22,000	-
	<hr/>	<hr/>	<hr/>
Change in Net Assets	114,279	108,300	117,800
	<hr/>	<hr/>	<hr/>
Net Assets - January 1	12,376,442	12,490,721	12,599,021
	<hr/>	<hr/>	<hr/>
Net Assets - December 31	\$ 12,490,721	\$ 12,599,021	\$ 12,716,821
	<hr/>	<hr/>	<hr/>

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

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

STORM WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$535,380	\$549,418	\$679,197	\$681,789	\$690,400	\$691,900
Percentage Change	2.62%	23.62%	0.38%	1.26%	0.22%

Explanations and Assumptions:

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

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

Line item detail:	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
ERU's Revenue	\$679,264	\$689,200	\$690,700	99.83%
Plan review fees	2,525	1,200	1,200	0.17%
Total Charges for Service	\$681,789	\$690,400	\$691,900	100.00%

2011 Budget Analysis:

Estimated revenue from ERU's in 2011 is based on the current actual number of ERU's plus an estimated increase of 60 more ERU's in 2011. Plan review fees are fairly constant from year to year, but contingent upon plans submitted for review.

STORM WATER UTILITY

OPERATING EXPENSES

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

GOALS

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

ACCOMPLISHMENTS

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

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

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

	2009 Actual	2010 Est. Actual	2011 Budget	2011 Budget
Insurance	\$ -	\$ 8,000	\$ 9,400	1.91%
Workers compensation	5,600	5,600	5,900	1.34%
Contracted services	82,336	70,000	25,000	16.72%
Repairs, maintenance & fuel	22,417	19,000	19,000	4.54%
Other supplies & expenses	35,216	41,000	42,200	9.79%
Employee benefits	70,252	80,000	82,800	19.11%
Salaries and wages	199,850	195,000	201,800	46.58%
Rent & other charges	-	-	-	0.00%
Total Administration	\$ 415,671	\$ 418,600	\$ 386,100	100.00%

STORM WATER UTILITY - Operating Expenses (Continued):

	2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
Administrator/Clerk	0.05	0.05	0.05
Asst Administrator	0.05	0.05	0.05
Clerk Typists - village hall	0.10	0.10	0.10
Co-op Student (part-time)	0.05	0.00	0.00
Director of Administrative Services	0.05	0.05	0.05
Accountant I	0.05	0.05	0.05
Account Clerk	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Clerk typists - public works	0.40	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.25	1.25	1.25
Engineer Tech & GIS operator	0.70	0.70	0.70
Mechanics	0.20	0.20	0.20
Laborer - leaf collection	0.25	0.25	0.25
Totals	3.80	3.65	3.65

2011 Budget Analysis:

For 2011, the utility is expecting increases in most expenses for cost of living. Contracted services is expected to decrease \$45,000 as no longer needing to contract for storm water review analysis.

2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$354,856	\$397,189	\$404,317	\$415,671	\$418,600	\$386,100
Percentage Change		1.79%	2.81%	0.70%	-7.76%

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

	2010 Estimate	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget
Cash Balance, Jan. 1 (estimate)	\$558,900	\$297,200	\$240,000	\$278,876	\$194,385	\$203,214
Revenue						
Charges for Services (Storm Fees)	689,200	690,700	693,300	695,900	698,500	701,100
Plan review fees	1,200	1,200	1,200	1,200	1,200	1,200
Other revenue-forfeited discounts	4,500	4,000	4,000	3,000	3,100	3,100
Special Assessments	25,000	20,000	25,000	20,000	20,000	20,000
Interest income	2,000	-	-	-	-	-
Intergovernmental - Grants	-	-	-	-	-	-
Operating expenses	(418,600)	(386,100)	(399,625)	(411,591)	(423,971)	(436,664)
Capital Improvements:						
Equipment purchases	(25,000)	(197,000)	-	-	-	(140,000)
Orthophotos-Brown County	(3,000)	-	-	(3,000)	-	(3,000)
Pond work	(12,000)	(45,000)	-	-	-	-
Glendale (Evergreen-Spring Green)	(525,000)	-	-	-	-	-
Velp Ave - Sidewalk related project	-	(60,000)	-	-	-	-
Riverdale Dr.	-	(85,000)	-	-	-	-
Evergreen (.12 W Evie-Pinecrest)	-	-	(285,000)	-	-	-
Pinecrest Rd (Evergreen-Devroy)	-	-	-	(390,000)	-	-
Evergreen (Glendale-Graceland)	-	-	-	-	(290,000)	-
Cash Balance, Dec. 31 (estimate)	\$297,200	\$240,000	\$278,876	\$194,385	\$203,214	\$348,950

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:

	2010	2011	2012	2013	2014	2015
Quarterly fee, per ERU	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
Monthly fee, per ERU	\$4.33	\$4.33	\$4.33	\$4.33	\$4.33	\$4.33

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

For Year Beginning January 1

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

Project Name	Year	Water	San. Sewer	Storm Water
Spring Green Road	2011	\$ 90,000	\$ 165,000	\$ -
Old Shawano relay at Ulmer (net)	2011	-	120,000	-
Parkside Court (net of reimbursement)	2011	7,000	135,000	-
Hwy 29 at Riverdale (net of reimbursement)	2011	60,000	230,000	-
Ulmer relocation (net of reimbursement)	2011	45,000	107,000	-
Packerland relocation (net of reimbursement)	2011	73,000	-	-
Dousman (net of reimbursement)	2011	165,000		
Velp Ave.	2011	-	-	60,000
Riverdale Dr	2011	60,000	26,000	85,000
Rehab projects	2011	-	50,000	-
Generator	2011	12,000	-	-
Pond work	2011	-	-	45,000
<i>Totals for 2011</i>		512,000	833,000	190,000
Cardinal (Woodale-Mnt Bay)	2012	145,000	-	-
Hazel Ct	2012	72,000	-	-
Rehab projects	2012	-	50,000	-
Easement - Apartment complex	2012	-	150,000	-
Evergreen (Evie - Pinecrest)	2012	10,000	5,000	285,000
<i>Totals for 2012</i>		227,000	205,000	285,000
Relocations - Hwy 41	2013	20,000	275,000	-
Pinecrest (Evergreen - Devroy)	2013	15,000	7,500	390,000
<i>Totals for 2013</i>		35,000	282,500	390,000
Shawano Siphon	2014	-	60,000	-
Rehab projects	2014	20,000	50,000	
Velp Ave. (Island Ct-Memorial Dr.)	2014	50,000	50,000	-
Cardinal Ln (Woodale-Shade Tree)	2014	125,000	-	-
Evergreen (Glendale - Graceland)	2014	15,000	10,000	290,000
<i>Totals for 2014</i>		210,000	170,000	290,000
Rehab projects	2015	20,000	50,000	115,000
Shawano Ave. (Catherine - Greenfield)	2015	-	525,000	-
Water tower	2015	4,000,000		
<i>Totals for 2015</i>		4,020,000	575,000	115,000
Five Year Average		\$1,000,800	\$413,100	\$254,000

Water, Sanitary Sewer and Storm Water Utilities Capital Equipment Purchases

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

		Water	San. Sewer	Storm
Street sweeper	2011	\$ -	\$ -	\$ 170,000
Leaf vacuum	2011	-	-	20,000
Brush mower	2011	-	-	7,000
Safety equipment	2011	15,000	10,000	
Harley Rake	2011	8,300	-	-
Computers	2011	12,000	12,000	2,000
Backhoe	2013	85,000	-	-
Dump truck w/ plow	2015	-	-	140,000
Utility van	2015	30,000	-	-
Street Sweeper	2016	-	-	115,000
Utility van	2016	-	31,000	-
Pickup	2017	-	35,000	-
Jet Machine	2017	-	170,000	-

Water and Sewer Debt Service Summary

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

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

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

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

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

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

3. Water and Sewer System Revenue Bonds, Series 2002

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

4. Sewer System Annexation Charges GBMSD Dated 1980

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

5. Sewer System Bayview Interceptor Capacity Purchase Dated April 1996

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

The combined water and sewer utility has obtained bond rating services from Moody's dating back to the early 1990's. The current Moody's bond rating for the revenue debt of the combined water and sewer utility is an A2 rating. The last review performed by Moody's on the revenue debt was in 2002.

Water and Sewer Debt Service Continued

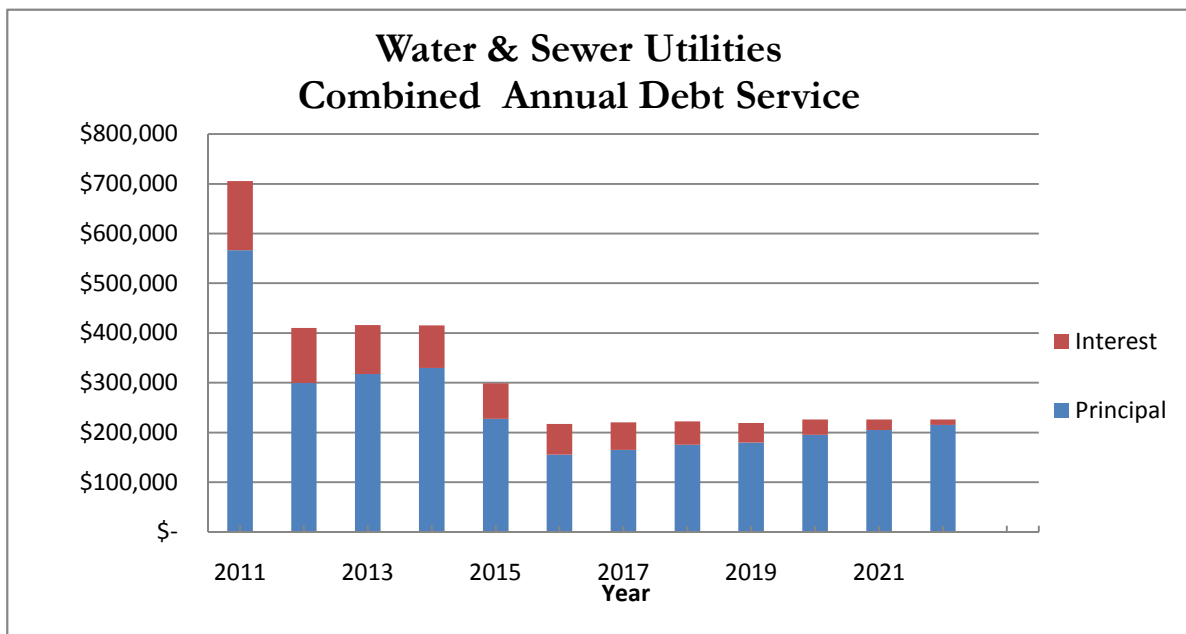
The Village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue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

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

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

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

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



Water and Sewer Debt Service Continued

Effects of existing debt on future operations:

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

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

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

	2009 Actual	2010 Estimated	2011 Budget
Revenue			
Green fees	\$ 238,651	\$ 240,000	\$ 245,000
Golf cart rentals	68,417	68,000	68,000
Beverage cart	30,403	26,000	26,000
Other golf revenues	8,094	8,000	8,000
Restaurant sales	285,836	295,000	295,000
Total Operating Revenues	<u>631,401</u>	<u>637,000</u>	<u>642,000</u>
Operating expenses:			
Restaurant operations:			
Cost of goods sold	135,818	140,000	145,000
Supplies and other expenses	19,916	18,000	20,000
Repairs and maintenance	4,177	4,500	5,000
Salaries & benefits	85,093	89,500	92,700
Advertising	1,974	2,200	3,500
Telephone and utilities	17,435	19,300	20,000
Golf operations:			
Salaries & benefits	147,408	138,500	141,300
Insurance	13,419	10,300	10,300
Supplies and other expenses	52,814	51,000	52,000
Repairs and maintenance	8,933	35,000	9,000
Advertising	2,743	3,400	3,500
Telephone and utilities	12,852	11,000	12,000
Depreciation	39,460	38,400	39,000
Administrative expenses	31,087	18,500	18,900
Total operating expenses	<u>573,129</u>	<u>579,600</u>	<u>572,200</u>
Total operating income	58,272	57,400	69,801
Nonoperating revenues (expenses) & capital items			
Interest and other income	9,267	500	500
Capital contributions	-	-	-
Transfers out	(100,000)	(100,000)	(100,000)
Total operating transfers over nonoperating revenues	<u>(90,733)</u>	<u>(99,500)</u>	<u>(99,500)</u>
Net income	(32,461)	(42,100)	(29,700)
Net Assets - January 1	<u>3,053,838</u>	<u>3,021,377</u>	<u>2,979,277</u>
Net Assets - December 31	<u>\$ 3,021,377</u>	<u>\$ 2,979,277</u>	<u>\$ 2,949,578</u>

Summary of Golf Course Budget

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

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

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

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

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

2009 Positions Authorized (FTE)	2010 Positions Authorized (FTE)	2011 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Dir. Administrative Services	0.05	0.05	0.05
Accountant I	0.10	0.10	0.10
Clerk Typist	0.10	0.10	0.10
Park director	0.10	-	-
Restaurant - full-time	1.00	1.00	1.00
Part-time - 13	1.00	1.00	1.00
Golf operations - full-time	1.00	1.00	1.00
Part-time - 7	1.00	1.00	1.00

Capital Outlays

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

Greens mower	2011	\$	20,000
Fairway mower	2012		25,000
Total		\$	<u>45,000</u>

Discussion of Net Assets for Golf Course:

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

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

Quantitative Performance Measures:	Rounds of golf	# of outings
Years		
2010 estimate	19,000	30
2009	19,000	30
2008	19,856	30
2007	22,027	28
2006	23,555	28
2005	22,435	(not available)
2004	22,343	" "
2003	21,885	" "
2002	22,928	" "
2001	20,997	" "
2000	26,511	" "
1999	26,001	" "

VILLAGE OF HOWARD, WISCONSIN
Comparative Budget for Internal Service Fund
For Year Beginning January 1

	2009 Actual	2010 Estimated Actual	2011 Budget
Operating Revenue			
Charges for services	\$399,808	\$0	\$0
Operating Expenses			
Administrative and general	394,710	6,950	-
Operating Income	5,098	(6,950)	-
Nonoperating Revenues			
Interest revenue	-	-	-
Fund transfers	-	-	(335,209)
Total nonoperating revenue and transfers	-	-	(335,209)
Change in Net Assets	5,098	(6,950)	(335,209)
Net Assets - January 1	337,061	342,159	335,209
Net Assets - December 31	\$342,159	\$335,209	\$0

INTERNAL SERVICE

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$821,254	\$585,700	\$399,808	\$0	\$0
Percentage Change	-28.68%	-31.74%	-100.00%	

Explanations and Assumptions:

The internal service fund was created in October 1991 to account for health, dental and short-term disability claims. Each department, with full-time employees, was charged for services based on actual cost estimates of insurance needs for each employee. Such charges were recorded in this fund as revenue. In 1996, a Section 125 or cafeteria plan (medical savings account) was established.

An outside agency processed all claims, made payments and submitted weekly reports to the Village. The Village switched to a fully funded plan in April 2008 for health and dental insurance.

Beginning in 2010, this fund will no longer record revenue from charges made to other funds of the Village. This fund will be used to pay some minor administrative costs and to transfer net assets to other funds over the next three years until this fund is dissolved.

Budget Line Item Summary:

Descriptions	2009 Actual	2010 Estimate	2011 Budget	Percentage
Health, Dental & Disability	\$ 399,808	\$ -	\$ -	
Flex Benefit Account	-	-	-	
Totals	\$ 399,808	\$ -	\$ -	0.00%

2011 Budget Analysis:

For 2010 and 2011, this fund will no longer charge premiums to various funds to cover cost of health, dental and short-term disability premiums and claims. The various funds will be paying the premiums with direct allocations with each biweekly payroll.

Flexible spending accounts are no longer being processed through a self-funded method but with a third-party. The Village makes biweekly payroll deductions and remits the funds directly to the third-party administrator of the flexible spending plan. Revenue for flexible spending is no longer records.

INTERNAL SERVICE

EXPENSE - GENERAL AND ADMINISTRATION

Historical Summary:

2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2011 Budget
\$508,866	\$511,234	\$394,710	\$6,950	\$0
Percentage Change	0.47%	-22.79%	-98.24%	-100.00%

Activities, services or functions:

1. To account for expenditures related to wellness program with local YMCA.
2. To transfer out excess fund balance to other funds.

2011 Budget Line Item Summary:

Descriptions	2009 Actual	2010 Estimate	2011 Budget	Percentage
Claims Paid - Medical	\$ 255	\$ -	\$ -	
Premiums Paid	384,576	-	-	
S/T disability claims	2,291	-	-	
Flex costs	829	650	-	
Other expenses	6,759	6,300	-	
Total	\$ 394,710	\$ 6,950	\$ -	0.00%

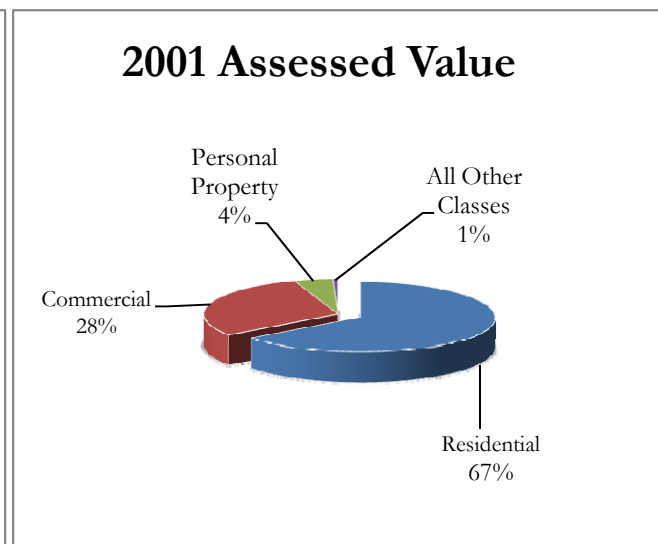
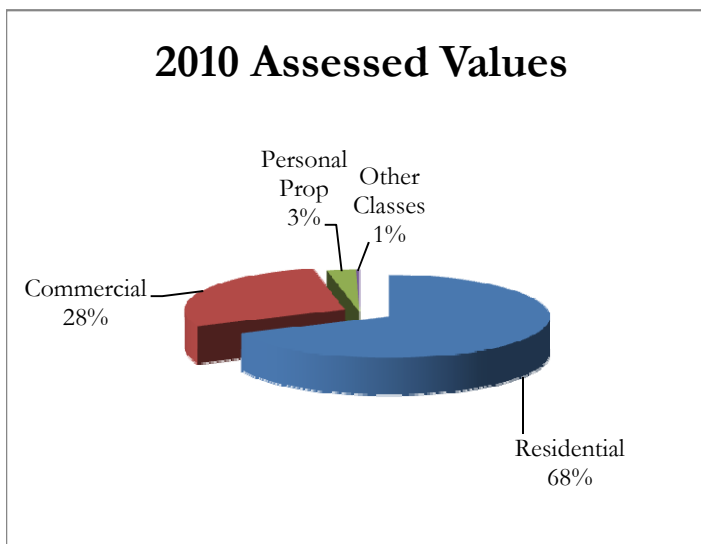
2011 Budget Analysis:

In April 2008, the Village switched to a fully-insured health/dental plan from a self-funded plan. The Village remains self-funded for short-term disability claims only. Beginning in 2010, this fund no longer records disability claims as those claims will be paid by the respective Fund incurring such costs.

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			
2001	\$ 542,961,100	\$ 246,921,400	\$ 38,947,200	\$ 5,037,500	\$ 833,867,200	\$ 820,893,500	101.58%
2002	\$ 582,795,300	\$ 259,655,600	\$ 40,732,000	\$ 3,870,800	\$ 887,053,700	\$ 927,493,100	95.64%
2003	\$ 619,333,100	\$ 274,055,800	\$ 43,537,700	\$ 3,787,300	\$ 940,713,900	\$ 1,009,916,900	93.15%
2004	\$ 737,372,600	\$ 303,657,100	\$ 41,847,200	\$ 3,725,700	\$ 1,086,602,600	\$ 1,079,209,100	100.69%
2005	\$ 773,102,700	\$ 316,303,700	\$ 44,175,400	\$ 3,306,600	\$ 1,136,888,400	\$ 1,181,043,700	96.26%
2006	\$ 811,585,400	\$ 324,019,500	\$ 41,931,860	\$ 3,594,900	\$ 1,181,131,660	\$ 1,296,020,200	91.14%
2007	\$ 910,049,800	\$ 383,073,900	\$ 42,921,300	\$ 3,918,600	\$ 1,339,963,600	\$ 1,341,952,900	99.85%
2008	\$ 930,259,500	\$ 384,622,100	\$ 43,980,000	\$ 3,814,100	\$ 1,362,675,700	\$ 1,395,675,400	97.64%
2009	\$ 944,927,100	\$ 389,817,000	\$ 44,554,800	\$ 3,926,000	\$ 1,383,224,900	\$ 1,412,174,200	97.95%
2010	\$ 953,575,800	\$ 393,753,600	\$ 40,846,900	\$ 3,947,300	\$ 1,392,123,600	\$ 1,381,526,100	100.77%

Note: The 2007, 2004 and 2001 assessed valuations reflect the changes made due to revaluations through market adjustments.
 Source: Equalized Valuations were derived from Wisconsin Department of Revenue.



Village of Howard Demographic Trends

Population Estimates		
Year	Population	Percentage Change
1997	12,399	
1998	12,495	0.77%
1999	12,861	2.93%
2000	13,546	5.33%
2001	13,849	2.24%
2002	14,376	6.13%
2003	14,947	3.97%
2004	15,208	1.75%
2005	15,475	1.76%
2006	15,755	1.81%
2007	15,830	0.48%
2008	15,965	0.85%
2009	16,110	0.91%
2010	16,140	0.19%

Total Construction Costs Estimates (Based on Building Permits Issued)		
Year	Values	Percentage Change
1997	\$20,329,500	
1998	\$37,389,000	83.92%
1999	\$46,494,000	24.35%
2000	\$46,785,000	0.62%
2001	\$50,509,000	7.37%
2002	\$46,771,000	-7.99%
2003	\$44,847,000	-4.29%
2004	\$40,457,300	-10.85%
2005	\$30,630,000	-24.29%
2006	\$31,678,400	3.42%
2007	\$36,890,250	16.45%
2008	\$18,284,600	-50.44%
2009	\$12,855,200	-29.69%
2010	\$14,510,700	12.88%

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

Note: 2010 data through 9/30/10.

Tax Increment Districts - Total Incremental Assessed Values					
Year	TID #2 Values	TID #3 Values	TID #4 Values	TID #5 Values	TID #6 Values
2000	\$56,194,400				
2001	\$62,499,500				
2002	\$65,362,100				
2003	\$66,677,600				
2004	\$66,426,300				
2005	\$68,925,700				
2006	\$73,732,200	(Created)			
2007	\$76,767,400	\$6,908,400	(Created)		
2008	\$81,194,900	\$8,370,600	\$1,777,300	(Created)	(Created)
2009	\$80,681,400	\$9,118,500	\$43,900	\$259,800	\$192,600
2010	\$55,720,300	\$10,397,500	(\$5,587,100)	(\$2,791,300)	(\$23,100)

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)			
	2010	Rank	Rank	2000
United Health Group (Insurance)	\$42,004,000	1	1	\$34,565,300
Elana LLC - Apartments	\$14,823,300	2	3	\$10,778,200
Woodman's Food Market	\$14,070,900	3	-	-
Omnova Solutions (Manufacturing)	\$8,736,300	4	2	\$11,514,500
G D C Packerland LLC (Warehousing)	\$8,275,800	5	4	\$7,014,200
Mills Land Co. (Fleet Farm- Retail)	\$8,193,000	6	6	\$4,750,600
Comfort Suites (Hotel) & Rock Gardens	\$7,599,500	7	5	\$4,775,600
Watermolen - Apartment Buildings	\$7,489,500	8	10	\$3,051,600
B&D Warehousing	\$6,019,000	9	7	\$4,406,600
Brookview Meadows Apartments	\$5,151,600	10	-	-
Wirthingtong Estates (Apartments)	-		8	\$4,311,600
M - K Investors LLC (Manufacturing)	-		9	\$4,098,700

Manufacturing assessments are obtained from the State of Wisconsin.

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

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

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

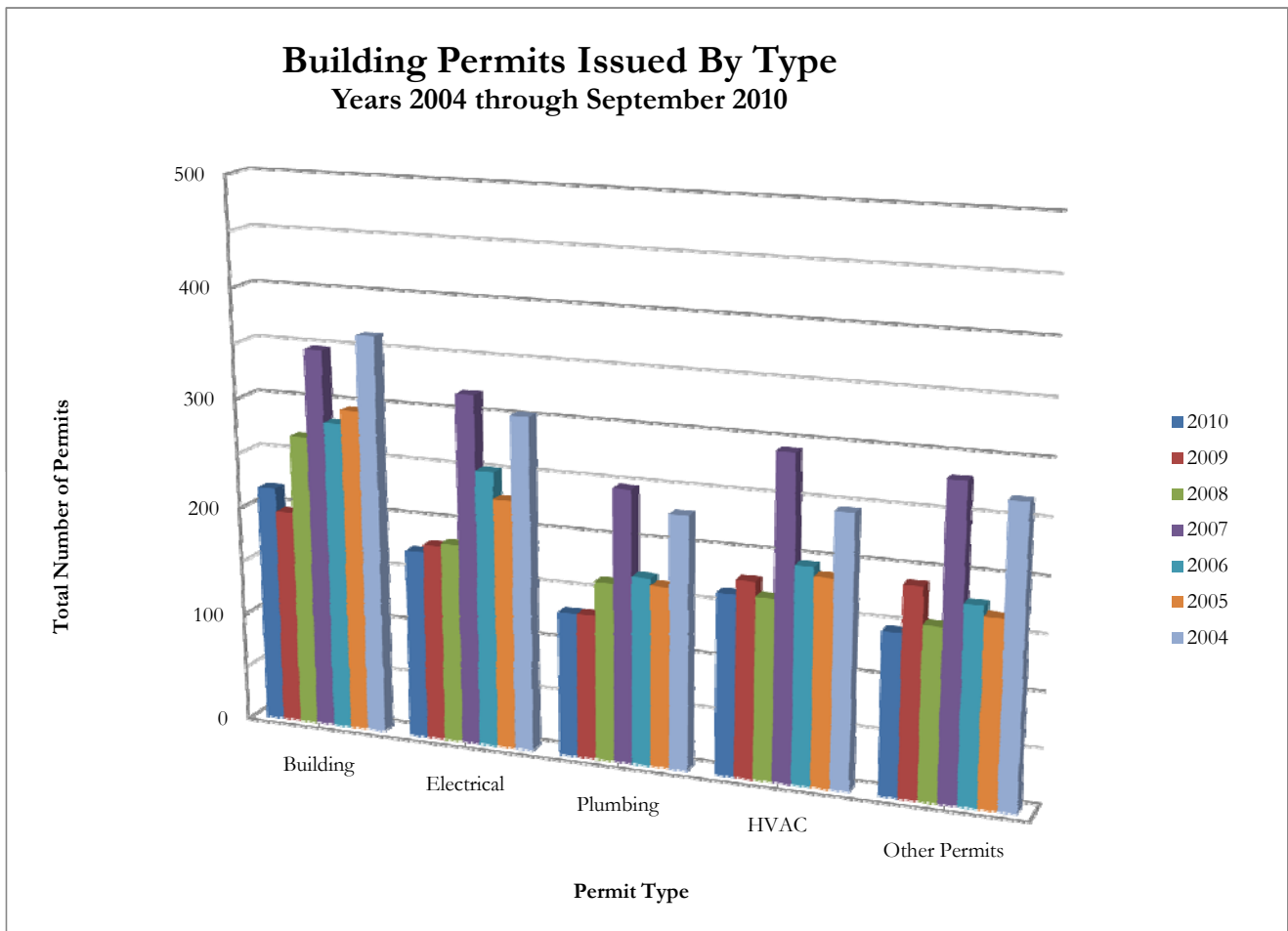
Other Data:

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

Building Permits Issued

For Years 2002 through 2009 and 9 Months of 2010

Permits Issued	2010 thru Sept	2009	2008	2007	2006	2005	2004	2003	2002
Building	217	196	267	347	282	295	363	424	427
Electrical	172	179	182	318	251	227	303	362	363
Plumbing	131	131	162	247	170	164	229	310	287
HVAC	164	177	164	292	195	187	245	316	314
Other Permits	146	188	155	281	177	168	268	335	326
Total	830	871	930	1,485	1,075	1,041	1,408	1,747	1,717



The Village has seen steady activity in new building permits over the past seventeen years. In 2001, the Village noted a record year for building permit activity. The years 2004 and 2007 are reporting higher levels of permit activity than the other years reported; both 2004 and 2007 reported similar numbers to years prior to 2004 dating back to the late 1980s.

**Village of Howard
Other Statistical Data**

Distance to nearest Cities:

Data from 2000 Census:

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

Year	Population	County Per Capita Income	County Median Household Inc.	Unemployment Rate - County	School Enrollment
2000	13,546	\$21,784	\$46,447	3.1%	4,263
2001	13,849	N/A	\$48,551	3.5%	4,459
2002	14,376	N/A	\$48,446	4.1%	4,644
2003	14,947	N/A	\$48,884	5.0%	4,775
2004	15,208	N/A	\$49,894	3.9%	4,854
2005	15,475	\$25,353	\$48,460	4.2%	5,033
2006	15,755	\$24,510	\$49,978	4.0%	5,121
2007	15,830	\$25,857	\$52,139	4.3%	5,164
2008	15,965	\$27,701	\$52,869	5.4%	5,263
2009	16,110	N/A	N/A	7.1%	5,527
2010	16,140	N/A	N/A	6.6%	5,633

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

Howard-Suamico School District provided school enrollment figures.

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

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

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

N/A = not available or unable to obtain data

Municipal Indicators

	2004	2005	2006	2007	2008	2009	2010 est.
Fire Protection							
ISO Rating	5	5	5	5	3	3	3
Average response Time	6.08	6.10	6.01	6.05	7.02	7.42	7.51
No. of buildings inspected	1,890	2,057	2,047	2,120	2,120	2,200	2,180
No. of public education programs	31	34	42	48	59	55	25
Police Protection							
Total Property Crimes	Information not available			122	106	n/a	
Total Violent Crimes				39	36	75	
Response Time				n/a	7.6	11.3	
Clearance Rates (property)				75%	78.30%	n/a	
Clearance Rates (violent)				94%	80.56%	90%	
EMS							
Response time	4.51	4.60	4.52	4.40	4.30	4.60	4.6
Transportation							
Number miles paved in year	2.66	2.7	3.27	4	2.46	1.74	0
Streets cleared of snow within 24 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	95.0%	100.00%
Streets cleared of snow within 12 hrs	100.0%	100.0%	100.0%	100.0%	100.0%	86.0%	75.00%
Streets with PASER rating of 4 or lower	10.1	12.4	10.4	8.4	6.2	6.2	
Streets reconstructed in year	0.00%	0.90%	0.00%	0.00%	0.50%	0.50%	0.01%
Lane miles in need of crack sealing	12.3	3.7	2.4	5.7	2.6	5.5	7.8
Lane miles of crack sealing completed	1	2.5	4.1	0	4.4	0	0
Quality of Life							
Recycling diversion rate	21.45%	22.62%	24.16%	24.55%	21.50%	26.39%	26.40%
Acres of park land maintained	200	200	200	200	200	200	200
Economic Vitality							
Unemployment rate	3.90%	4.20%	4.00%	4.30%	5.40%	7.10%	6.60%
Per Capita Income	n/a	\$25,353	\$24,510	\$25,857	\$27,701	n/a	n/a
Equalized Property Value per capita	\$70,963	\$76,319	\$82,261	\$84,773	\$87,421	\$87,658	\$85,596
City Management							
Municipal bond rating	AA	AA	AA	AA	AA	AA	AA
General Fund Balance Unreserved	100%	100%	100%	100%	100%	100%	100%
GO Debt Divided by Assessed Value	1.092%	0.929%	0.775%	0.521%	0.424%	0.327%	0.253%
Building plan/plat reviews completed	n/a	n/a	n/a	24	106	207	207
Building permits issued	363	295	282	347	267	196	250
Utility bills processed on time	100%	100%	100%	100%	100%	100%	100%
Contracts completed under budget	94.1%	71.4%	75%	100%	50%	0%	0%
Contract costs compared to budget	97.0%	99.3%	98.7%	93.4%	99.3%	106.2%	106.2%

DETAIL LINE ITEM BUDGET

2008	2009	2010	2011
Actual	Actual	Budget	Budget

FUND 100 GENERAL FUND

REVENUE

TAXES

R 100-41102-000 Omitted Taxes	\$ (60)	\$ -	\$ -	\$ -
R 100-41110-000 General Property Taxes	2,689,655	3,041,036	3,404,000	3,427,450
R 100-41150-000 Taxes - Mngd Forest Land	13	65	10	10
R 100-41210-000 Room Tax Revenue	10,928	8,799	10,500	10,500
R 100-41310-000 Water Utility Taxes	278,459	280,341	285,000	300,000
R 100-41320-000 Taxes from Exempt Org	-	-	-	-
R 100-41800-000 Interest on Taxes	859	1,573	40	1,190
R 100-41900-000 Other Taxes	2,778	2,709	-	-
	2,979,854	3,331,814	3,699,550	3,739,150

INTERGOVERNMENTAL

R 100-43410-000 State Shared Revenue	830,986	831,538	737,600	736,900
R 100-43420-000 Fire Ins Shared Tax	39,652	40,496	40,000	42,000
R 100-43430-000 Other State Shared Taxes	11,570	12,429	11,000	11,000
R 100-43523-000 Other Law Enforcement	-	-	-	-
R 100-43529-000 Other Public Safety Grants	-	-	-	-
R 100-43531-000 State Aid - Transportation	898,026	908,770	863,300	820,100
R 100-43533-000 State Highway Aids	22,962	22,172	21,600	21,700
R 100-43545-000 Recycling Grants	82,534	73,989	65,100	68,000
R 100-43610-000 State Aid - Muni Services	9,675	11,302	11,300	14,200
R 100-43620-000 State Aid in Lieu of Taxes	8,027	8,300	8,300	8,300
R 100-43650-000 Managed Forest Crop Land	257	65	-	-
R 100-43690-000 Other State Payments	-	-	-	-
R 100-43691-000 Park Grants	-	-	-	-
R 100-43790-000 Other Local Grants	-	-	-	-
	1,903,689	1,909,061	1,758,200	1,722,200

LICENSES & PERMITS

R 100-44110-000 Liquor & Malt Bev Licenses	15,640	16,828	30,000	33,000
R 100-44111-000 Operators Licenses	8,565	7,685	15,000	15,000
R 100-44112-000 Cigarette Licenses	1,600	1,600	1,400	1,400
R 100-46751-000 Cable TV Fees	182,429	160,701	160,000	165,000
R 100-44113-000 Massage Licenses	-	-	-	-
R 100-44114-000 Weights & Measures License	5,125	5,331	5,300	6,000
R 100-44115-000 Other Business Licenses	-	-	-	-
R 100-44200-000 Dog Licenses	7,443	8,016	7,500	8,000
R 100-44201-000 Bicycle & Other Licenses	120	55	200	200
R 100-44300-000 Bldg Permit & Inspection Fees	107,230	60,896	60,000	60,000
R 100-44400-000 Zoning Permits & Fees	2,350	2,550	2,000	2,000
R 100-44900-000 Other Permits & Fees	5,995	6,020	5,000	5,000
	336,497	269,682	286,400	295,600

2008	2009	2010	2011
Actual	Actual	Budget	Budget

FINES & FORFEITS

R 100-45110-000 Court Penalties & Costs	155,371	162,228	174,000	174,000
R 100-45130-000 Parking Violations	8,285	6,225	9,000	9,000
	<u>163,656</u>	<u>168,453</u>	<u>183,000</u>	<u>183,000</u>

CHARGES FOR SERVICE

R 100-46110-000 Administrative Charges	11,876	12,014	9,000	9,000
R 100-46220-000 Fire Protection & False Alarms	7,650	5,700	53,000	53,000
R 100-46311-000 Snow Removal	-	-	-	-
R 100-46420-000 Sanitation Charges	4,395	4,851	4,500	4,500
R 100-46440-000 Weed Control	4,275	6,529	4,000	4,000
R 100-46720-000 Park Rentals	23,573	24,761	24,000	24,000
R 100-46750-000 Other Culture & Recreation	74,536	74,679	69,000	69,000
R 100-46750-043 Other Culture & Recreation WPRA TICKET PROGRAM	18,553	13,342	13,500	13,500
R 100-46840-000 Urban Development	2,221	237	1,000	1,000
R 100-45120-000 Dog Pickup Fees	329	657	300	300
R 100-46900-000 Other Public Charges	11,358	2,020	2,000	2,000
	<u>158,766</u>	<u>144,790</u>	<u>180,300</u>	<u>180,300</u>

MISCELLANEOUS REVENUES

R 100-46820-000 Other Conservation	1,452	3,147	-	-
R 100-48110-000 Interest on Investments	268,478	160,130	120,000	60,000
R 100-48130-000 Interest on Special Assessment	-	-	-	-
R 100-48200-000 Rent	307,764	297,456	311,000	319,100
R 100-48302-000 Sale of Fire Equipment	-	-	-	-
R 100-48303-000 Sale of Highway Equipment	-	-	-	-
R 100-48307-000 Sale of Recyclable Materials	61,329	7,911	1,000	10,000
R 100-48309-000 Other Property Sales	2,800	164	1,000	1,000
R 100-48420-000 Insurance recoveries Police	3,547	1,584	500	500
R 100-48440-000 Insurance recoveries Other	4,480	6,075	500	500
R 100-48500-000 Donations	-	-	-	-
R 100-48500-200 Donations Pub Works	-	-	-	-
R 100-48500-300 Donations Pub Safety	-	2,880	-	-
R 100-48500-400 Donations Parks	-	-	-	-
R 100-46310-000 Culvert Sales	39	109	100	100
	<u>649,889</u>	<u>479,456</u>	<u>434,100</u>	<u>391,200</u>
R 100-49200-000 Transfers from Other Funds	-	-	-	-

FUND 100 GENERAL FUND

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
EXPENDITURES						
ACCT 51100 Legislative						
100-51100-290	Board	Workshops	\$ 1,768	\$ 3,115	\$ 4,000	\$ 4,000
100-51100-320	Board	Dues	\$ -	-	1,800	1,800
100-51100-390	Board	Supplies	3,608	1,244	3,500	3,500
100-51100-390	Board	Supplies	-	-	3,000	3,000
100-51100-998	Board	Emp Benefi	4,373	4,408	4,400	4,400
100-51100-999	Board	Salaries	57,160	57,612	57,600	57,600
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			66,909	66,379	74,300	74,300
ACCT 51110 Community Development						
100-51110-210	Comm Dev	Subcontrac	-	700	-	40,000
100-51110-220	Comm Dev	Telephone	1,335	1,335	1,200	1,200
100-51110-290	Comm Dev	Workshops	-	-	1,800	1,800
100-51110-320	Comm Dev	Dues	260	260	500	500
100-51110-390	Comm Dev	Supplies	430	430	1,000	1,000
100-51110-998	Comm Dev	Emp Benefi	17,134	17,134	19,400	19,700
100-51110-999	Comm Dev	Salaries	71,600	71,600	72,400	73,100
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			90,759	91,459	96,300	137,300
ACCT 51200 Judicial & Attorney						
100-51200-190	Judicial	Prof serv	77,276	62,870	67,500	67,500
100-51200-195	Judicial	Legal Fees	-	-	-	-
100-51200-210	Judicial	Subcontrac	7,935	12,590	9,700	13,000
100-51200-220	Judicial	Telephone	403	419	400	400
100-51200-290	Judicial	Workshops	1,568	1,645	1,600	1,600
100-51200-320	Judicial	Dues	685	690	800	800
100-51200-390	Judicial	Supplies	1,925	1,151	1,800	1,800
100-51200-998	Judicial	Emp Benefi	21,872	21,012	22,300	22,800
100-51200-999	Judicial	Salaries	50,565	52,403	55,400	55,800
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			162,229	152,780	159,500	163,700
ACCT 51400 Administrator						
100-51400-210	Administra	Subcontrac	2,400	2,400	5,000	5,000
100-51400-220	Administra	Telephone	2,945	2,945	2,400	2,400
100-51400-240	Administra	Repair Mtn	72	72	2,000	2,000
100-51400-241	Administra	Mtn Agreeem	-	-	-	-
100-51400-290	Administra	Workshops	4,281	4,278	3,600	3,600
100-51400-320	Administra	Dues	1,941	1,941	1,000	1,000
100-51400-390	Administra	Supplies	13,417	13,417	5,000	5,000
100-51400-391	Administra	CASHOVSH	(34)	(34)	-	-
100-51400-998	Administra	Emp Benefi	36,534	36,534	43,500	39,400
100-51400-999	Administra	Salaries	102,990	102,990	143,900	115,000
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			164,546	164,543	206,400	173,400
ACCT 51440 Elections						
100-51440-210	Elections	Subcontrac	2,781	977	2,500	1,000
100-51440-390	Elections	Supplies	26,872	8,495	24,000	9,000
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			29,653	9,472	26,500	10,000

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
ACCT 51500 Administrative Services						
100-51500-190	Admin Svcs	Prof serv	12,700	10,350	10,300	11,500
100-51500-210	Admin Svcs	Subcontrac	11,057	10,319	15,000	15,000
100-51500-220	Admin Svcs	Telephone	2,784	3,032	5,000	3,100
100-51500-290	Admin Svcs	Workshops	1,081	1,141	1,500	1,500
100-51500-320	Admin Svcs	Dues & publications	16,208	12,382	18,700	18,700
100-51500-390	Admin Svcs	Supplies	35,635	37,281	45,000	37,000
100-51500-998	Admin Svcs	Emp Benefi	40,518	38,693	48,400	49,500
100-51500-999	Admin Svcs	Salaries	115,790	108,323	115,200	116,400
			235,773	221,521	259,100	252,700
ACCT 51530 Assessment of Property						
100-51530-190	Assessment	Prof serv	40,400	50,265	45,500	46,000
ACCT 51600 Genl Building & Plant						
100-51600-210	VH Bldg	Subcontrac	15,753	15,367	16,000	16,800
100-51600-221	VH Bldg	Utilities	26,451	20,417	28,600	22,000
100-51600-240	VH Bldg	Repair Mtn	11,952	17,707	20,000	20,000
100-51600-390	VH Bldg	Supplies	2,657	3,526	7,000	7,000
			56,813	57,017	71,600	65,800
Uncollectible Taxes & Contingencies						
100-51910-000	Uncoll Tax		15,630	3,653	8,000	8,000
100-51920-000	Judgements		-	-	-	-
100-51940-000	Bad Debts		-	-	4,000	-
100-51950-000	Contingenc		-	-	10,000	-
			15,630	3,653	22,000	8,000
ACCT 51930 Insurance & Bonds						
100-51930-099	Ins Bonds	INS DED	-	(775)	2,000	2,000
100-51930-100	Ins Bonds	Bonds	-	510	500	500
100-51930-101	Ins Bonds	Prop Ins	36,318	25,982	30,000	28,000
100-51930-102	Ins Bonds	Gen Liab	27,567	26,948	27,000	10,000
100-51930-104	Ins Bonds	Crime Ins	750	750	800	800
100-51930-106	Ins Bonds	WC Ins	52,711	53,534	53,500	53,500
100-51930-107	Ins Bonds	E&O Ins	-	-	-	-
100-51930-108	Ins Bonds	Vehicle In	28,452	26,000	28,000	18,000
			145,798	132,949	141,800	112,800
ACCT 52100 Law Enforcement						
100-52100-210	Police	Subcontrac	1,146,871	1,247,799	1,282,300	1,320,700
100-52100-220	Police	Telephone	3,333	3,858	3,900	3,900
100-52100-221	Police	Utilities	8,481	6,546	10,000	7,500
100-52100-240	Police	Repair Mtn	65,639	60,930	69,000	69,000
100-52100-390	Police	Supplies	9,999	2,776	6,000	6,000
100-52100-998	Police	Emp Benefi	2,265	2,497	2,700	2,700
100-52100-999	Police	Salaries	30,086	32,087	35,000	35,000
			1,266,674	1,356,493	1,408,900	1,444,800

2008	2009	2010	2011
Actual	Actual	Budget	Budget

ACCT 52200 Fire Protection

100-52200-220	Fire	Telephone	3,027	3,955	4,000	4,000
100-52200-221	Fire	Utilities	26,352	20,172	26,000	22,000
100-52200-230	Fire	Public Fir	397,000	397,000	397,000	397,000
100-52200-240	Fire	Repair Mtn	13,824	31,911	21,000	21,000
100-52200-290	Fire	Workshops	6,535	6,516	8,000	8,000
100-52200-390	Fire	Supplies	51,781	34,977	53,100	38,700
100-52200-393	Fire	Grants	-	-	-	-
100-52200-998	Fire	Emp Benefi	48,040	31,692	59,300	54,400
100-52200-999	Fire	Salaries	214,687	236,360	345,900	362,200
			761,246	762,583	914,300	907,300

ACCT 52300 Rescue

100-52300-210	Rescue	Subcontrac	155,193	159,073	163,100	167,200
100-52300-220	Rescue	Telephone	-	-	-	-
100-52300-221	Rescue	Utilities	7,384	5,505	7,500	7,500
			162,577	164,578	170,600	174,700

ACCT 52400 Code Enforcement

100-52400-210	Code Enfor	Subcontrac	26	-	-	-
100-52400-220	Code Enfor	Telephone	1,823	1,728	2,500	2,500
100-52400-240	Code Enfor	Repair Mtn	3,637	1,005	8,000	2,000
100-52400-290	Code Enfor	Workshops	2,678	1,121	1,800	1,800
100-52400-320	Code Enfor	Dues	101	-	500	500
100-52400-390	Code Enfor	Supplies	3,140	4,343	7,600	4,500
100-52400-998	Code Enfor	Emp Benefi	63,334	51,030	51,600	52,100
100-52400-999	Code Enfor	Salaries	153,823	131,530	131,600	134,100
			228,562	190,757	203,600	197,500

ACCT 53100 Administration Public Works

100-53100-210	PW Admin	Subcontrac	4,434	5,230	4,500	4,500
100-53100-290	PW Admin	Workshops	4,206	201	1,000	1,000
100-53100-320	PW Admin	Dues	201	147	800	800
100-53100-390	PW Admin	Supplies	7,750	4,186	11,500	7,000
100-53100-998	PW Admin	Emp Benefi	21,790	21,454	28,800	29,200
100-53100-999	PW Admin	Salaries	56,120	57,250	66,800	67,500
			94,501	88,468	113,400	110,000

ACCT 53230 Mechanical Operations

100-53230-240	Mechanic	Repair Mtn	3,198	3,198	1,000	1,000
100-53230-290	Mechanic	Workshops	47	47	300	300
100-53230-390	Mechanic	Supplies	8,818	8,818	3,500	5,000
100-53230-998	Mechanic	Emp Benefi	35,528	35,528	37,000	38,000
100-53230-999	Mechanic	Salaries	75,589	75,589	85,000	85,800
			123,180	123,180	126,800	130,100

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
ACCT 53270 Building Operations						
100-53270-210	PW Bldg	Subcontrac	11,951	13,819	14,600	14,600
100-53270-220	PW Bldg	Telephone	4,437	4,613	5,000	5,500
100-53270-221	PW Bldg	Utilities	42,379	29,404	45,000	32,000
100-53270-240	PW Bldg	Repair Mtn	21,669	12,363	12,000	12,000
100-53270-390	PW Bldg	Supplies	6,460	9,342	7,500	7,500
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			86,896	69,541	84,100	71,600
ACCT 53311 Street Operations						
100-53311-210	Streets	Subcontrac	1,812	1,045	6,000	6,000
100-53311-220	Streets	Telephone	2,614	3,319	3,700	3,700
100-53311-240	Streets	Repair Mtn	108,425	104,542	108,000	108,000
100-53311-290	Streets	Workshops	809	730	1,800	1,800
100-53311-320	Streets	Dues	2,338	2,163	500	500
100-53311-390	Streets	Supplies	69,257	97,316	66,000	66,000
100-53311-998	Streets	Emp Benefi	145,677	141,706	145,400	148,700
100-53311-999	Streets	Salaries	317,420	332,544	376,800	379,500
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			648,352	683,365	708,200	714,200
ACCT 53312 Snow Removal						
100-53312-240	Snow	Repair Mtn	51,467	37,830	20,000	30,000
100-53312-390	Snow	Supplies	35,620	84,162	65,000	70,000
100-53312-998	Snow	Emp Benefi	33,655	27,594	32,200	27,600
100-53312-999	Snow	Salaries	80,071	51,405	63,200	63,800
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			200,813	200,991	180,400	191,400
ACCT 53420 Street Lighting						
100-53420-000	Str Lights		288,013	283,150	308,000	308,000
ACCT 53620 Sanitation Operations						
100-53620-210	Sanitation	Subcontrac	193,807	232,741	275,600	275,600
100-53620-240	Sanitation	Repair Mtn	6,437	7,782	9,300	9,300
100-53620-291	Sanitation	Tonnage	93,155	146,547	148,400	162,000
100-53620-390	Sanitation	Supplies	1,684	17,555	12,400	10,000
100-53620-998	Sanitation	Emp Benefi	10,285	9,305	10,800	11,100
100-53620-999	Sanitation	Salaries	22,819	22,031	25,300	25,500
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			328,187	435,961	481,800	493,500
ACCT 53635 Recycling Operations						
100-53635-210	Recycling	Subcontrac	88,335	223,358	255,400	255,400
100-53635-390	Recycling	Supplies	1,714	2,329	2,500	2,500
100-53635-998	Recycling	Emp Benefi	9,524	8,928	10,800	11,100
100-53635-999	Recycling	Salaries	22,448	21,898	25,300	25,500
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			122,021	256,513	294,000	294,500

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
ACCT 54100 Public Health Services						
100-54100-220	Pub Health	Telephone	403	419	400	400
100-54100-390	Pub Health	Supplies	8,032	11,551	8,000	8,000
100-54100-998	Pub Health	Emp Benefi	631	1,961	2,200	2,200
100-54100-999	Pub Health	Salaries	8,440	10,987	12,000	12,000
100-54981-000	Nutrition		-	-	3,000	3,000
			17,506	24,918	25,600	25,600
ACCT 55200 Parks						
100-55200-210	Parks	Subcontrac	15,518	9,067	10,000	10,000
100-55200-220	Parks	Telephone	1,242	340	-	-
100-55200-221	Parks	Utilities	16,019	17,283	13,500	20,000
100-55200-240	Parks	Repair Mtn	49,728	59,732	45,000	45,000
100-55200-242	Parks	Repair Mtn	-	-	-	-
100-55200-290	Parks	Workshops	4,466	39	-	-
100-55200-320	Parks	Dues	417	-	-	-
100-55200-390	Parks	Supplies	50,598	52,443	54,000	52,000
100-55200-998	Parks	Emp Benefi	71,182	51,785	51,500	52,600
100-55200-999	Parks	Salaries	183,944	139,981	144,800	145,800
			393,114	330,670	318,800	325,400
ACCT 55300 Leisure Services						
100-55300-210	Recreation	Subcontrac	1,069	2,743	5,000	3,000
100-55300-220	Recreation	Telephone	1,748	2,205	2,500	2,500
100-55300-290	Recreation	Workshops	1,187	1,148	2,600	1,200
100-55300-320	Recreation	Dues	753	720	800	800
100-55300-390	Recreation	Supplies	72,307	72,866	65,600	65,600
100-55300-998	Recreation	Emp Benefi	14,342	38,232	20,700	18,600
100-55300-999	Recreation	Salaries	78,560	173,063	98,700	86,700
			169,966	290,977	195,900	178,400
ACCT 56400 Board of Appeals						
100-56400-998	Bd Appeals	Emp Benefi	14	12	50	50
100-56400-999	Bd Appeals	Salaries	180	160	400	400
			194	172	450	450
ACCT 59230 FUND TRANSFER						
100-59230-000	Transfer		-	-	-	-

2008 Actual	2009 Actual	2010 Budget	2011 Budget
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FUND 203 COMMUNITY DEVELOPMENT

R 203-48110-000	Interest on Investments		\$ 32,176	\$ 21,507	\$ 10,000	\$ 1,000
R 203-48910-000	Repayment of Loans		2,073	-	68,000	\$ 90,800
R 203-48910-012	Repayment of Loans	Zepnick Loan	-	22,679	-	
R 203-48910-013	Repayment of Loans	Rustic Rail Loan	91,373	-	-	
R 203-48910-023	Repayment of Loans	Mau-2004	8,353	8,353	-	
R 203-48910-024	Repayment of Loans	Mau Loan	22,800	25,396	-	
R 203-48910-028	Repayment of Loans	Max & Erma's Loan	24,873	88,390	-	
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			181,648	166,326	78,000	91,800
203-51400-190	Administration	Prof serv	7,431	3,656	-	-
203-51400-390	Administration	Supplies	-	100	22,000	21,000
203-51400-998	Administration	Emp Benefi	5,445	4,325	-	-
203-51400-999	Administration	Salaries	11,372	11,684	-	-
203-56700-390	Econ Dev	Supplies	-	-	-	-
203-56700-700	Econ Dev	LOANS	-	280,000	623,000	375,000
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			24,248	299,765	645,000	396,000

FUND 204 TAX INCREMENT DISTRICT #2-AMS

R 204-41120-000	Tax Increment Levy		1,278,907	1,370,093	1,430,000	1,049,000
R 204-42000-000	Special Assessments		20,003	17,822	25,400	-
R 204-43430-000	Other State Shared Taxes		137,003	95,828	51,000	44,000
R 204-48110-000	Interest on Investments		112,817	49,399	70,000	-
R 204-48130-000	Interest on Special Assessment		7	1	-	-
R 204-48309-000	Other Property Sales		146,690	-	-	-
R 204-48900-000	Other Misc Sales		1,761,987	-	-	-
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			3,457,414	1,533,143	1,576,400	1,093,000
204-51400-210	Administration	Subcontrac	4,830	188	375,000	2,000
204-53150-998	Engineering	Emp Benefi	44	2	-	-
204-53150-999	Engineering	Salaries	573	24	-	-
204-56700-118	Econ Dev	Strm Mngt	238,464	138,481	-	-
204-59230-000	Transfer		2,084,046	1,042,962	2,262,800	1,077,770
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			2,327,957	1,181,656	2,637,800	1,079,770

FUND 301 DEBT SERVICE

R 301-41110-000	General Property Taxes		390,000	310,000	300,000	-
R 301-48110-000	Interest on Investments		29,617	20,425	25,000	-
R 301-49220-000	Transfer from TIF		2,084,046	1,042,962	2,262,180	827,770
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			2,503,663	1,373,387	2,587,180	827,770

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
301-58100-201	Debt Svc Principal	01TID DEBT	1,000,000	-	-	-
301-58100-202	Debt Svc Principal	02TID DEBT	665,000	700,000	1,430,000	-
301-58100-203	Debt Svc Principal	03TIDebt	185,000	185,000	670,000	-
301-58100-204	Debt Svc Principal	04TIDebt	325,000	320,000	320,000	811,900
301-58200-201	Debt Svc Interest	01TID DEBT	38,250	-	-	-
301-58200-202	Debt Svc Interest	02TID DEBT	98,048	77,100	52,950	-
301-58200-203	Debt Svc Interest	03TIDebt	29,140	24,700	19,890	-
301-58200-204	Debt Svc Interest	04TIDebt	145,464	136,520	126,760	112,670
			2,485,901	1,443,320	2,619,600	924,570

FUND 401 TIF #3

R 401-41120-000	Tax Increment Levy		-	123,296	148,000	195,000
R 401-43430-000	Other State Shared Taxes		-	3,514	-	3,000
R 401-46840-000	Urban Development		187,369	23,387	-	-
R 401-48110-000	Interest Income (Expense)		(22,011)	(16,057)	-	(1,200)
			165,358	134,141	148,000	196,800

401-51400-190	Administration	Prof serv	15,862	1,347	-	-
401-51400-290	Administration	Workshops	165	-	-	-
401-51400-390	Administration	Supplies	195	-	1,000	1,000
401-56701-000	Woodfield		7,300	-	-	-
401-56701-114	Woodfield	Street	188,811	125,546	-	-
401-56701-118	Woodfield	Strm Mngt	39,129	(6,645)	-	-
401-56701-126	Woodfield	Water cost	23,850	-	-	-
401-56701-127	Woodfield	San Sewer	8,600	-	-	-
401-56702-110	Econ Dev	Land	140	-	-	-
401-56702-114	Econ Dev	Street	1,859	6,900	-	-
401-56702-118	Econ Dev	Strm Mngt	1,511	-	-	-
401-56702-124	Econ Dev	SpecEquip	359,983	8,000	-	-
			647,404	135,148	1,000	1,000

FUND 402 PARK IMPACT FEE

R 402-43730-000	Park Grants		-	178,000	-	-
R 402-46840-000	Urban Development		138,238	99,976	120,000	183,134
R 402-48110-000	Interest on Investments		24,692	10,292	-	-
R 402-48500-000	Donations		113,528	379,500	25,000	5,000
R 402-49200-000	Transfers from Other Funds		100,000	100,000	-	-
			376,458	767,768	145,000	188,134

402-53150-210	Engineering	Subcontract	-	38,986	-	-
402-55200-820	Parks	Cap Outlay	241,127	1,062,004	57,000	160,000
402-55200-998	Parks	Emp Benefits	162	709	-	-
402-55200-999	Parks	Salaries	2,037	1,553	-	-
402-59200-000	Transfer	NO DESCR	-	70,000	-	-
			243,326	1,173,253	57,000	160,000

2008	2009	2010	2011
Actual	Actual	Budget	Budget

FUND 404 CAPITAL IMPROVEMENT PROJECTS

R 404-41110-000	General Property Taxes		835,278	905,000	575,000	593,500
R 404-42000-000	Special Assessments		180,243	177,861	170,000	75,000
R 404-43630-000	County Bridge Fund		141,000	70,000	70,000	260,000
R 404-43690-000	Other State Payments		-	-	406,000	-
R 404-46399-031	Transportation Impact Fees	Contributed Capital	-	34,555	-	235,676
R 404-46840-401	Urban Development	Tree Plantings Revenue	16,574	42,089	-	-
R 404-46840-402	Urban Development	Final Layer of Asphalt	64,564	92,218	-	-
R 404-46840-462	Urban Development		22,002	-	-	-
R 404-48110-000	Interest on Investments		124,412	-	-	-
R 404-48130-000	Interest on Special Assessment		1,402	2,622	-	-
R 404-48309-000	Other Property Sales		-	117,220	-	-
R 404-48920-000	Computer Loan Repayments		1,802	3,067	-	2,500
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			1,387,277	1,444,633	1,221,000	1,166,676

404-51400-210	Administration	Subcontract	12,249	6,400	-	-
404-51400-392	Administration	Bond exps	-	-	-	-
404-51400-810	Administration	Cap Outlay	2,678	5,910	-	-
404-53150-106	Engineering	WC Ins	7,587	6,900	8,500	8,500
404-53150-210	Engineering	Subcontract	13,153	7,954	7,000	8,000
404-53150-220	Engineering	Telephone	7,155	5,665	7,300	4,500
404-53150-240	Engineering	Repair Mtn	12,950	22,585	18,000	5,000
404-53150-290	Engineering	Workshops	1,000	1,844	2,200	1,800
404-53150-320	Engineering	Dues	415	668	200	700
404-53150-390	Engineering	Supplies	28,087	26,710	20,000	25,000
404-53150-810	Engineering	Cap Outlay	7,784	3,370	6,500	4,500
404-53150-997	Engineering	CONTRA Payroll	(165,000)	(153,200)	-	(150,000)
404-53150-998	Engineering	Emp Benefi	97,930	87,732	75,000	48,000
404-53150-999	Engineering	Salaries	228,442	254,919	284,000	191,000
404-56700-150	Econ Dev	Bridge	3,182	1,710	70,000	260,000
404-56700-210	Econ Dev	Subcontract	730,821	499,197	400,000	15,000
404-56700-390	Econ Dev	Supplies	1,151	3,893	50,000	-
404-56700-401	Econ Dev	Trees	16,574	42,089	-	-
404-56700-402	Econ Dev	Sidewalks	3,357	-	-	-
404-56700-404	Econ Dev	Roundabout	143,625	-	275,000	-
404-56700-406	Econ Dev	Shawano	946,773	296,235	-	-
404-56700-407	Econ Dev	Sidewalks	364,308	81,206	446,000	-
404-56700-410	Econ Dev	Velp Ave	14,131	29,508	79,200	410,000
404-56700-415	Econ Dev	DPW Gen	-	71,201	-	-
404-56700-420	Econ Dev	Glendale	-	1,085,018	-	-
404-56700-448	Econ Dev	Glenkent1	6,428	2,114	-	-
404-56700-499	Econ Dev	Fnl Layer	99,735	-	-	-
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			2,584,514	2,389,628	1,748,900	832,000

			2008	2009	2010	2011
			Actual	Actual	Budget	Budget
FUND 406 Capital Projects - TIF #4						
R 406-41120-000	Tax Increment Levy		-	-	30,000	-
R 406-43430-000	Other State Shared Taxes		-	-	-	13,000
R 406-49200-000	Transfers in from TIF #2		-	-	-	250,000
R 406-49110-000	Proceeds from Bond Issuance		-	-	-	-
			-	-	30,000	263,000
406-56700-114	Econ Dev	Cap Outlay	789	-	-	3,000
406-56700-190	Econ Dev	Prof serv	21,010	6,920	-	3,000
406-56700-390	Econ Dev	Supplies/Bond costs	-	-	-	-
			21,799	6,920	-	6,000
FUND 408 TIF #5						
R 408-41120-000	Tax Increment Levy		-	-	-	-
R 408-43430-000	Other State Shared Taxes		-	-	-	2,000
E 408-51400-210	Administration	Subcontract	-	28,600	-	500
FUND 409 TIF #6						
R 409-41120-000	Tax Increment Levy		-	-	-	-
R 408-43430-000	Other State Shared Taxes		-	-	-	1,000
E 409-51400-210	Administration	Subcontract	-	14,415	-	500
FUND 410 GENERAL GOVT CAPITAL PROJECTS						
R 410-41110-000	General Property Taxes		25,000	67,000	25,000	20,000
R 410-43690-000	Other State Payments		11,510	-	-	-
R 410-48301-000	Sale Police Equipment		-	-	-	-
R 410-48309-000	Other Property Sales		521	-	-	-
			37,031	67,000	25,000	20,000
E 410-51400-810	Administration	Cap Outlay	48,324	51,545	68,000	70,000
FUND 421 POLICE CAPITAL PROJECTS						
R 421-41110-000	General Property Taxes		40,000	-	44,000	30,000
E 421-52100-810	Police	Cap Outlay	54,131	16,970	64,400	88,000
FUND 422 FIRE DEPT CAPITAL PROJECTS						
R 422-41110-000	General Property Taxes		101,000	103,000	103,000	105,000
R 422-43211-000	Law Enforcement Grants		12,544	-	-	-
R 422-43528-000	Emergency Government		2,804	61,812	-	-
R 422-48302-000	Sale of Fire Equipment		6,000	-	-	-
R 422-48500-030	Donations	FIRE DEPARTMENT	14,100	-	-	-
			136,448	164,812	103,000	105,000
E 422-52200-810	Fire	Cap Outlay	202,637	97,293	24,500	267,000

2008	2009	2010	2011
Actual	Actual	Budget	Budget

FUND 430 PUBLIC WORKS CAPITAL PROJECTS

R 430-41110-000	General Property Taxes	76,900	78,000	105,000	107,000
R 430-48309-000	Other Property Sales	-	5,700	-	-
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		76,900	83,700	105,000	107,000

430-53100-810	PW Admin	Cap Outlay	7,016	-	79,000	47,500
430-53270-810	PW Bldg	Cap Outlay	-	12,944	-	-
430-53311-810	Streets	Cap Outlay	-	153,422	-	-
430-53312-810	Snow	Cap Outlay	8,500	-	-	-
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			15,516	166,366	79,000	47,500

FUND 440 PARKS CAPITAL PROJECTS

R 440-41110-000	General Property Taxes	92,000	93,000	23,000	20,000
R 440-48440-000	Insurance recoveries Other	-	2,543	-	-
R 440-48500-000	Donations	4,944	-	-	25,000
R 440-49210-000	Fund Transfers	-	70,000	-	-
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		96,944	165,543	23,000	45,000

440-55200-810	Parks	Cap Outlay	73,017	-	-
440-55200-820	Parks	Cap Outlay	84,137	360,693	-
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			157,154	360,693	-