

Long-Range Financial Planning

Village of Howard

5-Year Forecast Model

Combined General Fund, Debt Service Fund and Capital Project Funds

All Tax Levy Supported Funds

Years Beginning January 1, 2020-2024

(In \$ Thousands)

	Actual 2017	Projected 2018	Budget 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
GENERAL FUND								
Revenues and transfers in								
Property taxes levied	\$ 4,655	\$ 4,818	\$ 4,937	\$ 5,076	\$ 5,218	\$ 5,364	\$ 5,472	\$ 5,581
All other taxes	21	14	14	14	412	420	429	450
Intergovernmental	724	718	766	751	751	751	751	751
Licenses and permits	557	497	497	507	500	510	520	550
Fines and forfeits	191	209	189	192	240	245	250	260
Charges for service	132	137	134	137	140	140	170	171
Miscellaneous	315	305	360	367	374	380	520	530
Transfers in	-	-	-	-	-	-	-	-
Total revenue and transfers	6,595	6,697	6,896	7,045	7,636	7,811	8,112	8,293
Expenditures and transfers out								
General government	1,091	1,118	1,162	1,185	1,206	1,231	1,255	1,280
Public safety	2,752	2,857	2,954	2,998	3,058	3,119	3,182	3,245
Public works	2,877	2,886	2,961	3,045	3,105	3,167	3,231	3,295
Community development	386	406	450	470	479	488	498	508
Transfers out	-	-	-	-	-	-	-	-
Total expenditures and transfers	7,106	7,266	7,528	7,698	7,849	8,006	8,166	8,329
 Net increase (decrease) in Fund Balance	 (511)	 (569)	 (632)	 (653)	 (213)	 (195)	 (54)	 (36)
 DEBT SERVICE FUND LEVY	 -	 -	 -	 -	 -	 -	 -	 -
 CAPITAL PROJECTS FUND LEVY	 1,011	 1,329	 1,321	 1,301	 1,301	 1,301	 1,321	 1,351
 TOTAL TAX LEVY	 \$ 5,667	 \$ 6,147	 \$ 6,258	 \$ 6,377	 \$ 6,519	 \$ 6,665	 \$ 6,793	 \$ 6,932

(In \$ Thousands)

Total Assessed Value	\$ 1,587,225	\$ 1,621,230	\$ 1,656,017	\$ 1,920,000	\$ 1,958,400	\$ 1,997,568	\$ 2,170,000	\$ 2,213,400
Total Equalized Value w/ TID	\$ 1,555,671	\$ 1,674,737	\$ 1,809,480	\$ 1,918,049	\$ 1,994,771	\$ 2,084,536	\$ 2,167,917	\$ 2,254,634
Total Equalized Value w/out TID	\$ 1,490,750	\$ 1,617,879	\$ 1,709,282	\$ 1,807,831	\$ 1,879,553	\$ 1,964,318	\$ 2,042,699	\$ 2,124,416
Equalized Value of TIDs	\$ 64,921	\$ 56,857	\$ 100,198	\$ 110,218	\$ 115,218	\$ 120,218	\$ 125,218	\$ 130,218
 Village Tax Rate - per \$1,000	 \$3.725	 \$3.925	 \$4.019	 \$3.524	 \$3.533	 \$3.541	 \$3.322	 \$3.324
 Assessment ratio	 102.0%	 96.8%	 91.5%	 100.1%	 98.2%	 95.8%	 100.1%	 98.2%

GENERAL TAX LEVY AND BILLING EXPLANATIONS

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

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

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

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

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

The following two pages reflect tax billing data and the five taxing jurisdictions percentage allocation of the tax bill. Please note that the tax rate dates reflect the year in which the December tax billing is prepared. Revenues are recognized on the modified accrual basis which means they are recorded in the following year. In other words, tax bills issued in December 2017 will be recorded as revenue in the year 2018.

Note:

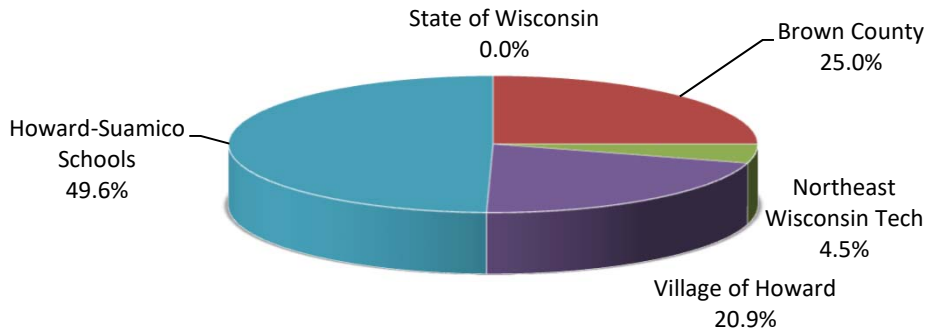
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital 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. 2018 Tax Rates	Dec. 2017 Tax Rates	Change	Percentage Change
State of Wisconsin	\$ -	\$ -	\$ -	
Brown County	4.812164	4.783811	0.028353	0.59%
Northeast Wisconsin Tech	0.870874	0.865743	0.005131	0.59%
Village of Howard	4.019090	3.924717	0.094373	2.40%
Howard-Suamico Schools	9.550639	9.494368	0.056271	0.59%
Gross Tax Rate	19.252767	19.068639	0.184128	0.97%
State school credits	(1.598089)	(1.632404)	0.034315	-2.10%
Net Tax Rate	\$17.654678	\$17.436235	\$0.218443	1.25%

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

**Where Do Your Tax Dollars Go?
Property Tax Bills Printed December 2018**



Note: The 2018 tax rate represents the tax rate on the billings prepared in December 2018 and payable in January 2019. The related revenues are recorded in 2019.

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

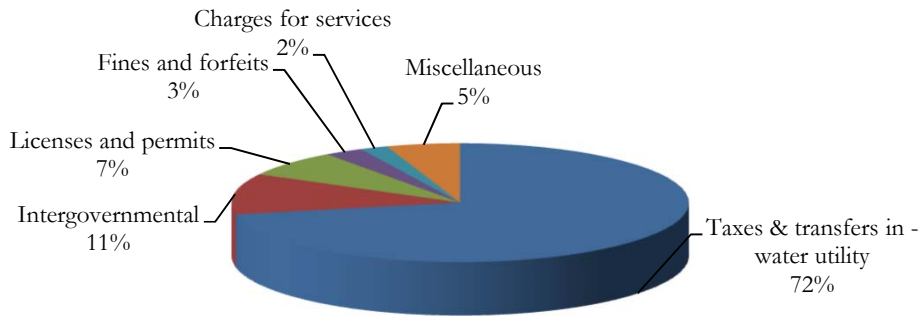
	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenues					
Taxes	\$ 3,651,818	\$ 3,827,059	\$ 4,676,375	\$ 4,831,500	\$ 4,950,700
Intergovernmental	1,234,667	1,356,436	724,416	718,100	765,800
Licenses and permits	495,711	504,078	556,863	497,100	497,100
Fines and forfeits	214,822	193,628	190,659	208,500	188,500
Charges for services	137,489	134,215	131,746	136,900	134,400
Miscellaneous	322,842	325,722	315,070	305,300	359,700
Totals Revenues	<u>6,057,349</u>	<u>6,341,138</u>	<u>6,595,129</u>	<u>\$6,697,400</u>	<u>6,896,199</u>
Expenditures					
General government	1,023,206	1,160,613	1,090,908	1,117,500	1,162,200
Public safety	2,562,676	2,693,625	2,751,992	2,857,000	2,954,100
Public works	2,622,602	2,645,726	2,876,846	2,886,000	2,961,199
Community development	341,288	354,424	386,052	406,000	450,300
Total Expenditures	<u>6,549,772</u>	<u>6,854,388</u>	<u>7,105,798</u>	<u>7,266,500</u>	<u>7,527,799</u>
Excess of Revenues Over (Under) Expenditures	(492,423)	(513,250)	(510,669)	(569,100)	(631,600)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	387,387	384,417	392,328	393,000	393,000
Transfer in (formerly rental income)	140,645	170,712	173,032	176,100	176,100
Transfers out	(7,556)	-	-	-	-
Total Other Financing Sources (Uses)	<u>520,476</u>	<u>555,129</u>	<u>565,360</u>	<u>569,100</u>	<u>569,100</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	28,053	41,879	54,691	(0)	(62,500)
Fund Balance - January 1	<u>2,695,064</u>	<u>2,723,117</u>	<u>2,764,996</u>	<u>2,819,687</u>	<u>2,819,687</u>
Fund Balance - December 31	<u>\$ 2,723,117</u>	<u>\$ 2,764,996</u>	<u>\$ 2,819,687</u>	<u>\$ 2,819,687</u>	<u>\$ 2,757,187</u>

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

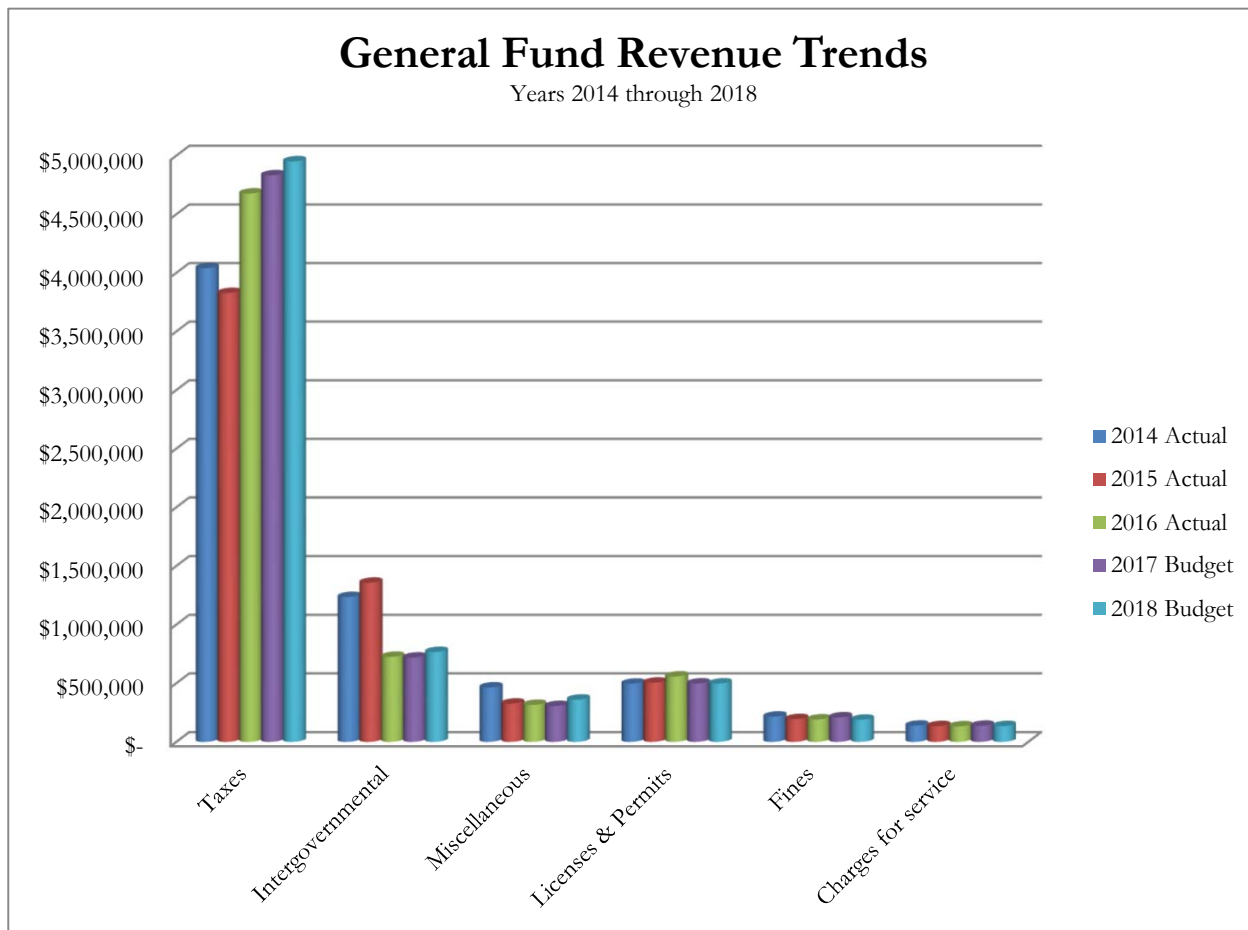
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2017 Actual	2018 Budget	2019 Budget	Percent Change from 2018	2019 Percent of Total
Taxes & transfers in - water utility	\$ 4,676,375	\$ 4,831,500	\$ 4,950,700	2.47%	71.79%
Intergovernmental	724,416	718,100	765,800	6.64%	11.10%
Licenses and permits	556,863	497,100	497,100	0.00%	7.21%
Fines and forfeits	190,659	208,500	188,500	-9.59%	2.73%
Charges for services	131,746	136,900	134,400	-1.83%	1.95%
Miscellaneous	315,070	305,300	359,700	17.82%	5.22%
Totals	\$ 6,595,129	\$ 6,697,401	\$ 6,896,200	2.97%	100.00%

Budget Revenue By Source
Budget Year 2019



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



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

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

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

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

TAXES

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
4,039,220	\$3,827,059	\$ 4,676,375	\$ 4,831,500	\$4,950,700
% Increase/Decrease	-5.25%	22.19%	3.32%	2.47%

Explanations and Assumptions of 2019 Tax Revenues Budget:

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

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
General Property Taxes	\$ 4,655,489	\$ 4,817,600	\$ 4,936,800
Managed Forest Crop Lands	262	10	10
Other Taxes	-	-	-
Room Tax Revenue	13,428	12,900	12,900
Interest on delinquent taxes & other	7,196	990	990
Total Taxes	\$ 4,676,375	\$ 4,831,500	\$ 4,950,700

2019 Budget Analysis:

The increase in property taxes of \$ is a net result of all financial changes in the 2019 budget when compared to the 2018 budget. Several expenditure accounts are increasing in the new budget year, the while most of the other accounts remain the same funding level as 2018. The following pages will explain in more detail the changes in the revenue and expenditure accounts for the upcoming year.

INTERGOVERNMENTAL

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$1,234,667	\$1,356,436	\$724,416	\$718,100	\$755,900
% Increase/Decrease	9.86%	-46.59%	-0.87%	5.26%

Explanations and Assumptions of 2019 Intergovernmental Revenues Budget:

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

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

Transportation aid is calculated by the state by multiplying a factor (in 2014 it was 18.48%) times the average annual street cost expended over the past six years. Recycling grants program began in the mid-1990s and was offered by the state in conjunction with mandated curbside recycling services by municipalities.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
State Shared Revenues	\$ 556,449	\$ 555,500	\$ 561,500
Other State Shared Taxes-computers	34,212	34,400	34,900
State Personal Property Aid Payment	-	-	30,300
Fire Insurance Shared Tax	68,242	65,000	69,000
Recycling Grants	49,113	47,000	44,000
State Municipal Service Aids	4,770	5,600	5,600
State Payment in Lieu of Tax	10,444	10,600	10,600
Other grants	1,186	-	-
Total Intergovernmental	\$ 724,416	\$ 718,100	\$ 755,900

2019 Budget Analysis:

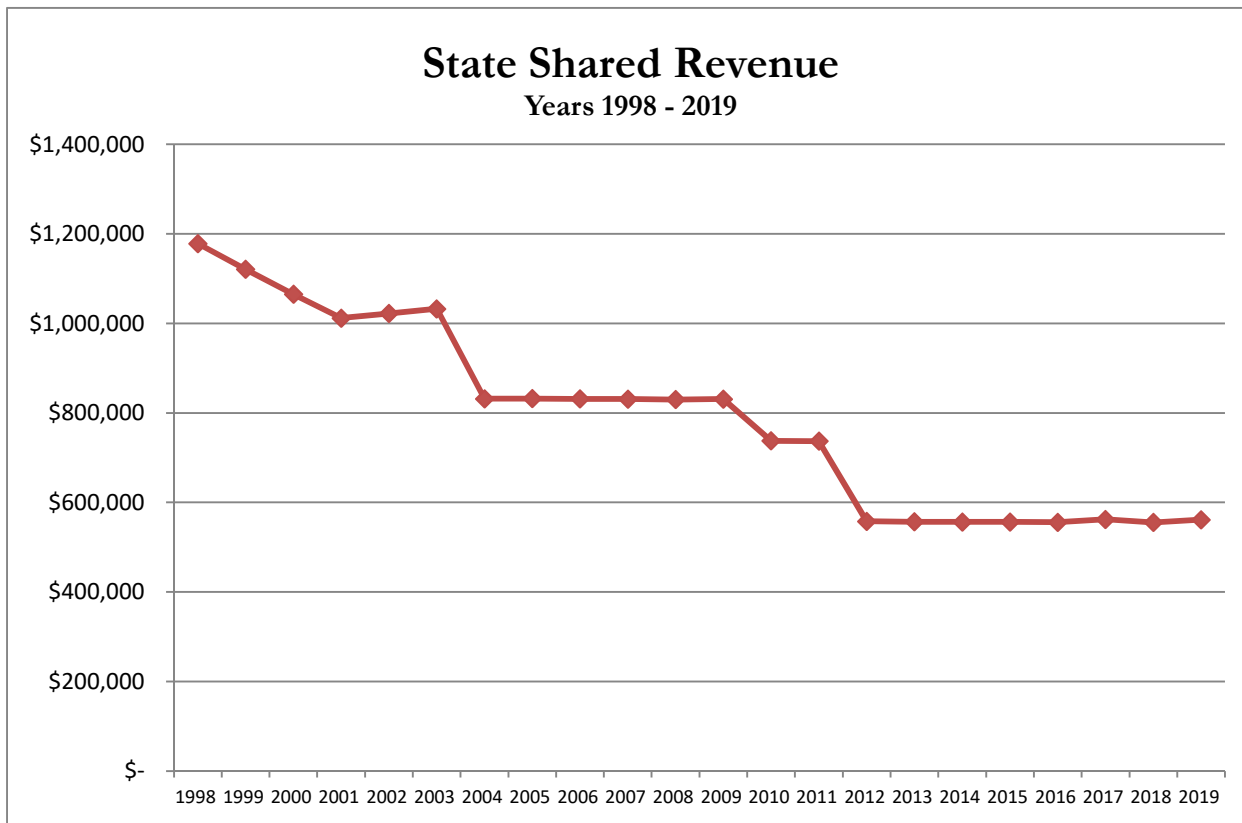
Based on the state's estimates, state shared revenue will increase by \$6,000 and other state taxes on exempt computers will increase \$500. The state made certain personal property items tax exempt in 2019 but created a new aid paymeny to help offset the loss of tax revenue; this budget is \$30,300 based on original state estimates. Fire insurance shared tax is estimated to increase by \$4,000 and recycling grant is expecting to decrease by \$3,000, based on recent historical trends.

Intergovernmental Revenue Charts and Graphs

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

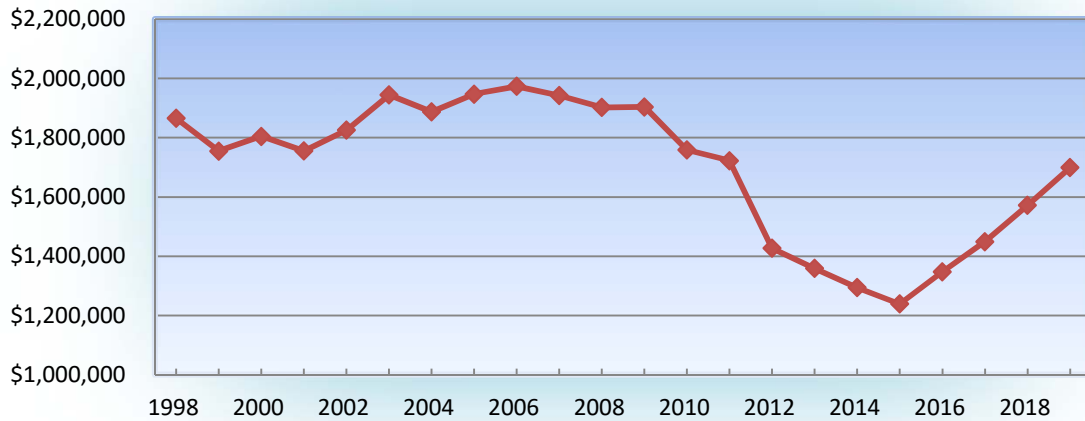
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2016 and 2016-2018 biennial budgets.

The graph below shows the trend in state shared revenues since 1998 and the estimate for 2019.



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 2019 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1998 through 2019



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

Year	State Shared Revenue	State Exp. Restraint	State Trans. Aid	State Conn. Hwy	State Recycling	Other	Total Intergov't
1998	\$ 1,178,212	\$ 11,000	\$ 480,718	\$ 25,135	\$ 63,484	\$ 107,153	\$ 1,865,702
1999	1,120,787	-	499,340	24,858	58,791	50,952	1,754,728
2000	1,065,006	-	574,241	24,644	74,925	65,482	1,804,298
2001	1,011,700	-	574,241	24,219	57,270	87,392	1,754,822
2002	1,022,000	-	660,000	26,000	55,000	62,700	1,825,700
2003	1,032,300	-	759,400	23,500	57,300	71,887	1,944,387
2004	831,700	-	873,400	23,300	57,400	100,778	1,886,578
2005	832,103	-	964,458	22,846	57,256	70,144	1,946,807
2006	831,273	-	971,771	22,822	68,157	79,021	1,973,044
2007	831,039	-	945,291	22,845	68,254	74,885	1,942,314
2008	830,000	-	898,000	22,900	82,553	69,000	1,902,453
2009	831,000	-	908,000	22,800	72,000	69,800	1,903,600
2010	737,600	-	863,300	21,600	65,100	70,600	1,758,200
2011	736,900	-	820,100	21,700	68,000	75,500	1,722,200
2012	557,800	-	738,100	21,700	44,200	64,800	1,426,600
2013	557,000	-	664,300	21,800	44,200	71,900	1,359,200
2014	556,600	-	597,900	21,900	44,200	73,500	1,294,100
2015	556,600	-	538,100	21,900	42,100	80,000	1,238,700
2016	555,900	-	610,600	46,000	42,000	93,000	1,347,500
2017	562,100	-	701,800	46,100	42,000	97,000	1,449,000
2018	555,500	-	807,100	46,200	47,000	115,600	1,571,400
2019	561,500	-	928,165	46,200	44,000	119,600	1,699,465

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

LICENSES AND PERMITS

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$495,711	\$504,078	\$556,863	\$497,100	\$497,100
% Increase/Decrease	1.69%	10.47%	-10.73%	0.00%

Explanations and Assumptions of 2019 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:	2017 Actual	2018 Budget	2019 Budget
Building Permits & Inspection Fees	\$ 275,367	\$ 223,000	\$ 223,000
Zoning Permits	1,250	2,000	2,000
Liquor & Malt Beverage License	34,855	33,000	33,000
Operators Licenses	9,811	9,500	9,500
Cigarette Licenses	910	1,100	1,100
Cable TV franchise fee	194,070	200,000	200,000
Weights and Measures	5,777	5,800	5,800
Dog Licenses	7,757	7,600	7,600
Massage Licenses	-	-	-
Bicycle Licenses	15	100	100
Other Permits and Fees	27,051	15,000	15,000
Total Licenses and Permits	\$ 556,863	\$ 497,100	\$ 497,100

2019 Budget Analysis:

No changes are proposed for 2019 based on recent historical trends.

FINES AND FORFEITS

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$214,822	\$193,628	\$190,659	\$208,500	\$188,500
% Increase/Decrease	-9.87%	-1.53%	9.36%	-9.59%

Explanations and Assumptions of 2019 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:	2017 Actual	2018 Budget	2019 Budget
Fines and court penalties	\$181,453	\$200,000	\$180,000
Parking violations	9,206	8,500	8,500
Total Fines and Forfeits	\$190,659	\$208,500	\$188,500

2019 Budget Analysis:

Decreased fines and court penalties by \$20,000 based on recent historical trends of citations written and collections.

CHARGES FOR SERVICE

Historical Summary:

2015	2016	2017	2018	2019
Actual	Actual	Actual	Budget	Budget
\$138,194	\$134,215	\$131,746	\$136,900	\$134,400
% Increase/Decrease	-2.88%	-1.84%	3.91%	-1.83%

Explanations and Assumptions of 2019 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:	2017 Actual	2018 Budget	2019 Budget
Administrative charges	\$16,002	\$15,000	\$15,000
Fire protection/false alarms	55,760	57,000	57,000
Sanitation - Garbage & recycling cans	5,377	4,500	4,500
Recreation programs	27,610	30,000	27,500
Summer recreation ticket program	7,994	8,000	8,000
Park rentals	13,585	15,000	15,000
Weed and snow control	4,034	4,000	4,000
Tree plantings	232	1,000	1,000
Dog pickup fees	800	400	400
Other public charges	352	2,000	2,000
Total Charges for Service	\$131,746	\$136,900	\$134,400

2019 Budget Analysis:

Decreased summer recreation ticket program revenue by \$ and park rentals by \$ based on recent historical trends.

MISCELLANEOUS REVENUES

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$463,472	\$325,722	\$315,070	\$305,300	\$359,700
% Increase/Decrease	-29.72%	-3.27%	-3.10%	17.82%

Explanations and Assumptions of 2019 Miscellaneous Revenues Budget:

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

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

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
Interest on investments	\$66,236	\$42,000	\$80,000
Rent income	218,389	223,200	239,600
Sales of recycle material	1,529	3,000	3,000
Property and equipment sales	-	1,000	1,000
Insurance recoveries - police	-	500	500
Insurance recoveries - other	2,531	500	500
Donations - fireworks	-	10,000	10,000
Donations and naming rights	26,385	25,000	25,000
Other income	-	100	100
Total Miscellaneous Revenues	\$315,070	\$305,300	\$359,700

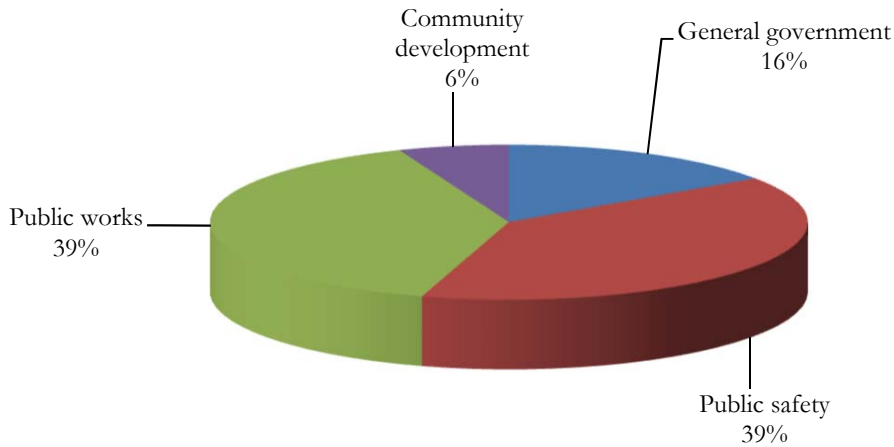
2019 Budget Analysis:

Increased Interest on Investment by \$38,000 to better reflect recent historical trends with rising interest rates. Rent income is expected to increase by \$16,400 based on existing contracts (includes \$12,700 in new rents from Brown County Sheriff). All other items listed above are not expected to change in 2019.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
General government	\$ 1,090,908	\$ 1,117,500	\$ 1,162,200	4.00%	15.44%
Public safety	2,751,992	2,857,000	2,954,100	3.40%	39.24%
Public works	2,876,846	2,886,000	2,961,199	2.61%	39.34%
Community development	386,052	406,000	450,300	10.91%	5.98%
Totals	\$ 7,105,798	\$ 7,266,500	\$ 7,527,799	3.60%	100.00%

Budget Expenditures By Function
Budget Year 2019



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Village board	\$ 67,402	\$ 73,500	\$ 73,500	0.00%	6.32%
Municipal court	194,632	183,500	174,700	-4.80%	15.03%
Administrator	215,377	199,200	213,600	7.23%	18.38%
Elections	22,099	46,000	22,700	-50.65%	1.95%
Administrative services	247,971	281,100	286,000	1.74%	24.61%
Assessment of property	52,068	52,000	114,500	120.19%	9.85%
Buildings and plant	69,159	73,900	68,900	-6.77%	5.93%
Board of appeals	86	500	500	0.00%	0.04%
Property & liability insurance	214,999	202,800	202,800	0.00%	17.45%
Contingencies & uncollectible	7,115	5,000	5,000	0.00%	0.43%
Total General Government	\$ 1,090,908	\$ 1,117,500	\$ 1,162,200	4.00%	100.00%

Public Safety

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Police	\$ 1,753,193	\$ 1,785,200	\$ 1,824,600	2.21%	61.77%
Fire department	809,017	876,500	929,900	6.09%	31.48%
Rescue services	158,091	153,900	153,900	0.00%	5.21%
Health and human services	31,691	41,400	45,700	10.39%	1.55%
Total Public Safety	\$ 2,751,992	\$ 2,857,000	\$ 2,954,100	3.40%	100.00%

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

Public Works

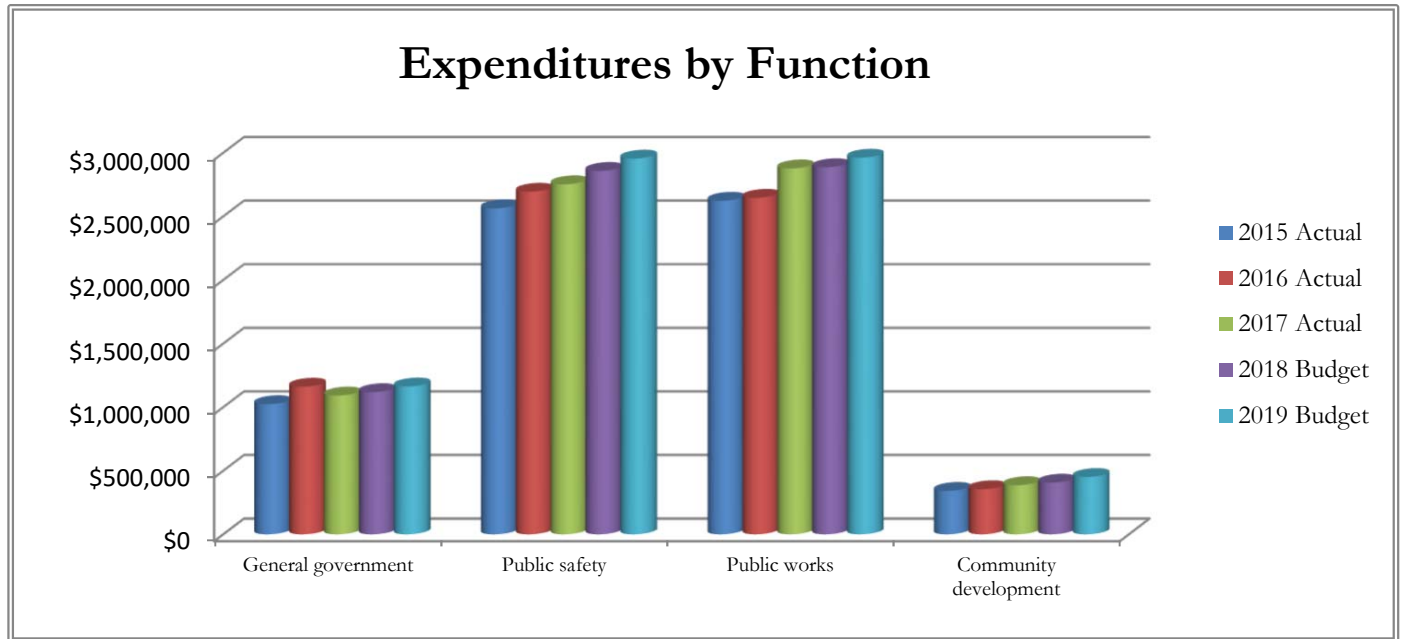
Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Administration	\$89,462	\$132,600	\$140,700	6.11%	4.75%
Streets	1,083,379	961,600	1,001,500	4.15%	33.82%
Mechanic	152,506	154,600	150,700	-2.52%	5.09%
Snow and ice removal	191,147	201,300	204,300	1.49%	6.90%
Street lighting	313,917	325,000	320,000	-1.54%	10.81%
Building operations	76,494	76,500	84,500	10.46%	2.85%
Sanitation	466,055	542,400	539,700	-0.50%	18.23%
Recycling	162,006	166,600	174,200	4.56%	5.88%
Park maintenance	341,880	325,400	345,600	6.21%	11.67%
Total Public Works	\$2,876,846	\$2,886,000	\$2,961,199	2.61%	100.00%

Community Development

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent Of Total
Community development	\$ 142,252	\$ 150,000	\$ 152,800	1.87%	33.93%
Leisure services	133,375	146,400	146,400	0.00%	32.51%
Code administration	110,425	109,600	151,100	37.86%	33.56%
Total Community Development	\$ 386,052	\$ 406,000	\$ 450,300	10.91%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2015 through the 2019 budget.



The trends listed above show fluctuating spending in general government, community development, public safety and public works. In 2014, former union employees began paying 50% of their pension contributions which is contributed to lower spending in public works. Also, a drastically lower contract for garbage and recycling lowered public works spending in 2014. In 2016, general government paid \$100,000 for a market adjustment revaluation for all taxable property in the village resulting in higher spending.

The village contracts for police and rescue services but maintains its own fire department. The contracts for police has increased ranging from 2%-4% during the past 5 years while the rescue contract has started to decrease slightly. The fire department began a paid-on-call service in 2013. In 2015, the public fire protection fee was reduced by the PSC during a 2014 water rate study resulting in lower overall spending for public safety.

Public works had noted steady increases since 2009 due to increases in refuse and recycling contracts; however, the contract that started in 2014 had a large decrease creating lower spending overall in public works. In 2016, funding was added for a new full-time laborer and in 2017 funding was added to move a part-time clerical staff member to full-time status.

GENERAL GOVERNMENT

VILLAGE BOARD

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

GOALS

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

ACCOMPLISHMENTS

2018	The board appointed two new trustees, one for Wards 9-10 due to passing of one member and the other for Wards 7-8 due to a resignation. The board created a special assessments committee to discuss why and how assessments are created.
2017	In May, two new board members were elected to office. Board approved contracts for village owned apartment complex construction and \$10 million bonds to pay for a portion of the cost of construction.
2016	In May, one new board member was appointed after a member resignation.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted services	\$ -	\$ -	\$ -	0.00%
Conferences	350	2,000	2,000	2.72%
Dues	-	-	-	0.00%
Supplies	2,086	2,500	2,500	3.40%
Employee Benefits	4,617	4,900	4,900	6.67%
Salaries	60,349	64,100	64,100	87.21%
Totals	\$ 67,402	\$ 73,500	\$ 73,500	100.00%

PERSONNEL

2017 Positions Authorized	2018 Positions Authorized	2019 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.*

2019 BUDGET HIGHLIGHTS

Employee benefits and salaries for trustees remaining unchanged from the 2018 budget and none of the other accounts budget changed.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$62,957	\$66,003	\$66,567	\$67,402	\$73,500	\$73,500
Percentage Change	4.84%	0.85%	1.25%	9.05%	0.00%

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GENERAL GOVERNMENT

MUNICIPAL COURT AND VILLAGE ATTORNEY

MISSIONS

Municipal Court's mission is to provide judgment in cases involving violation of Village ordinances.

Village Attorney's mission is to provide legal advice to Village Board, Administrator and other Village officials as well as acting as prosecutor of violations of Village ordinances.

GOALS

Municipal Court

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

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

Village Attorney

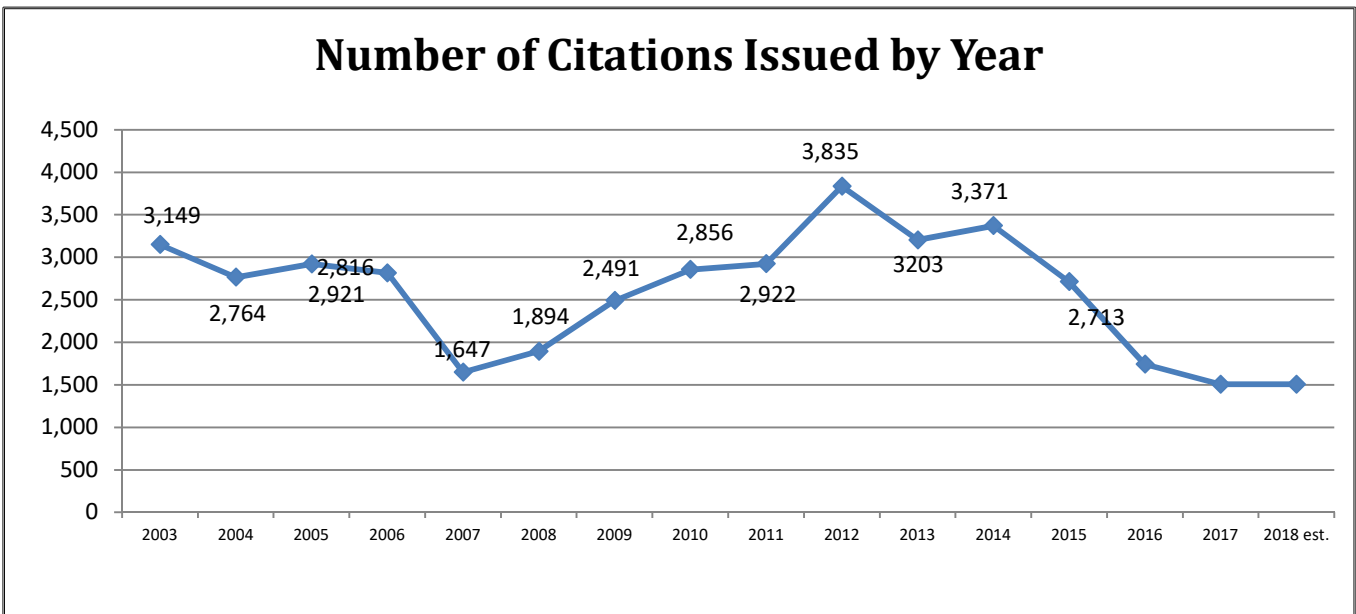
Continue excellent working relationship with Village staff and board and provide legal assistance and advice as directed.

ACCOMPLISHMENTS

2016-2018 Court is in session the first four Tuesday evenings of each month. The court meets an estimated 48 times each year.

PROGRAM MEASURES

	2016 Results	2017 Results	2018 Budget
Total Number of Citations Written <i>(estimate in 2018)</i> <i>(Approximately 1/3 of citations appear in court)</i>	1,740	1,505	1,505
Total Revenues from Fines & Forfeitures	\$207,094	\$181,453	\$188,500
Total Department Expenditures	\$165,574	\$194,632	\$183,500
Total Court Related Expenditures	\$148,227	\$174,298	\$148,500
Total Population	19,295	19,371	19,371
Citations Per 1,000 of population	90	78	78
Cases Per 1,000 of population	30	26	26
Average Revenue Per Citation Issued	\$119	\$121	\$125



PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Attorneys Contracted	\$ 20,334	\$ 25,000	\$ 35,000	20.03%
Attorney-court related work	51,990	50,000	40,000	22.90%
Contracted services	10,169	13,000	12,000	6.87%
Telephone	360	400	400	0.23%
Workshops & Conferences	1,113	1,600	1,600	0.92%
Dues	840	800	800	0.46%
Supplies	1,750	1,800	1,800	1.03%
Employee Benefits	33,538	24,300	20,400	11.68%
Salaries and wages	74,538	66,600	62,700	35.89%
Totals	\$ 194,632	\$ 183,500	\$ 174,700	100.00%

PERSONNEL

2017 Positions Authorized	2018 Positions Authorized	2019 Positions Authorized
------------------------------	------------------------------	------------------------------

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

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

Note: Village attorneys are contracted and not employees. The judge is elected at large and court clerk is appointed.

2019 BUDGET HIGHLIGHTS

Increased contracted attorney costs by \$10,000 and decreased court attorney fees by \$10,000 based on recent historical trends. Eliminated the part-time court clerk position resulting in a decrease in wages and benefits of \$7,800.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$186,712	\$167,053	\$165,574	\$194,632	\$183,500	\$174,700
Percentage Change	-10.53%	-0.89%	17.55%	-5.72%	-4.80%

GENERAL GOVERNMENT

ADMINISTRATOR

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

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

ACCOMPLISHMENTS

2018	Increased attendance at third annual Independence Day Fireworks Show. Closed on all remaining single family lots of the village owned, Spring Green Phase II subdivision.
2017	Increased the duration of the Independence Fireworks Show by obtaining donations for additional displays. Obtained accepted offers on all 30 new lots built in 2017 in the village owned subdivision near Spring Green Park. Began construction on 113 units in two apartment buildings in village center.
2016	Increased attendance at third annual Independence Day Fireworks Show. Expanded staff team building exercises to all departments. Sold 20 lots of the new Village owned, Spring Green subdivision.

PROGRAM MEASURES	2013	2014	2015	Wisc. Population 17,500-30,000 2015 Ranking
	G.O. Bond rating	AA	AA	
Tax rate	\$3.33	\$3.79	\$3.72	2nd
Tax levy per capita	\$287.37	\$293.13	\$284.30	1st
Net basic spending per capita	\$258.58	\$269.08	\$255.00	1st
Net police spending per capita	\$81.92	\$86.97	\$88.00	1st
Debt per capita	\$588.21	\$541.62	\$663.72	1st
Percent of tax dollars	18.3%	21.0%	20.3%	

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 54,349	\$ 40,000	\$ 40,000	18.73%
Telephone	2,634	2,200	2,200	1.03%
Repairs, maintenance & fuel	369	500	500	0.23%
Workshops	2,057	2,000	2,000	0.94%
Dues & subscriptions	6,221	5,500	5,500	2.57%
Supplies & other expenditures	7,858	15,000	15,000	7.02%
Benefits	39,101	34,000	39,700	18.59%
Salaries	102,788	100,000	108,700	50.89%
Totals	\$ 215,377	\$ 199,200	\$ 213,600	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator	0.7	0.6	0.6
Asst. to Administrator/PIO	0.7	0.6	0.6

2019 Administrator Budget Analysis:

Increased salaries and benefits by \$14,400 based estimated cost of living increase of 2.5% and 15% increase in health insurance premiums. No other changes were made for 2019.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$232,844	\$212,867	\$240,765	\$215,377	\$199,200	\$213,600
Percentage Change	-8.58%	13.11%	-10.54%	-7.51%	7.23%

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

2018	Held two spring elections and two fall elections and reported the results by 8:50pm. Continued training of chief inspectors.
2017	Held two spring elections reporting the results by 8:30pm to the county clerk. Continued training of chief inspectors. See chart below for more measures.
2016	Held two spring elections and two fall elections reporting the results by 8:50pm. Continued training of chief inspectors. See chart below for more measures.

PROGRAM MEASURES

Quantitative Performance Measures	2016 Results	2017 Results	2018 Estimates
Total Elections	4	2	4
Total Votes for all Elections	21,074	3,997	3,997
Total Number of Absentee Ballots Processed	5,331	650	650
Total Number of Voters Registering	3,516	179	179
Total Registered Voters	12,717	11,341	11,341
Total Expenditures for Elections	\$ 50,000	\$ 22,099	\$ 46,000
Average Number of Voters per Election	5,269	1,999	999
Percentage of Average Voter Turnout per Election	41.43%	17.62%	8.81%
Average Cost per Election	\$ 12,500	\$ 11,050	\$ 11,500

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ -	\$ 3,000	\$ 4,700	20.70%
Supplies & wages	22,099	43,000	18,000	79.30%
	-	-	-	0.00%
	-	-	-	0.00%
Totals	\$ 22,099	\$ 46,000	\$ 22,700	100.00%

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

2019 BUDGET HIGHLIGHTS

There are only two elections scheduled for 2019 compared with four elections in 2018 which is the reason for the \$23,300 decrease in the budget.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$28,191	\$13,404	\$44,052	\$ 22,099	\$ 46,000	\$ 22,700
Percentage Change	-52.45%	228.65%	-49.83%	108.15%	-50.65%

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES

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

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

ACCOMPLISHMENTS

2016 - 2018 Received the GFOA's award for excellence in financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the village board for review and budgetary controls. Posted CAFR and budget on website.

PROGRAM MEASURES

Performance Measures	2012	2013	2014	2015	2016	2017	2018 thru Sep
Total Net Property Taxes Levied	\$26,380,386	\$26,641,105	\$27,220,250	\$27,119,557	\$28,120,747	\$28,120,747	\$28,120,747
Total Taxes Collected During the Year	\$26,106,078	\$26,634,043	\$27,205,358	\$27,108,031	\$28,114,785	\$28,109,321	\$28,109,321
Personal Property Taxes, included in levy	\$710,831	\$725,263	\$764,750	\$822,668	\$732,204	\$732,204	\$732,204
Percentage Collected	98.96%	99.97%	99.95%	99.96%	99.98%	99.96%	99.96%
Number of Personal Property Accounts	549	533	553	531	548	548	548
Number of Personal Property Uncollected	30	28	24	24	28	23	23
Amount of the Uncollected Accounts	\$34,222	\$7,062	\$14,892	\$11,526	\$5,962	\$11,426	\$11,426
Percent of Uncollected Total Net Property Tax Levies	0.13%	0.03%	0.05%	0.04%	0.02%	0.04%	0.04%
Percent of Uncollected Personal Property Accounts	5.46%	5.25%	4.34%	4.52%	5.11%	4.20%	4.20%
Licenses Issued:							
Liquor	56	56	52	50	55	53	53
Operators	154	264	252	191	222	199	199
Dog & cat	1,012	1,039	998	1,099	114	959	959
Weights and measures	38	38	38	40	39	39	39
Peddlers permits	8	8	8	6	4	9	9
Number of checks, ACH & wires issued	4,616	5,422	3,452	4,557	4,497	2,580	2,580
Number of customers assisted at front counter:							
Water bill receipting	7,118	7,254	6,743	5,934	6,238	4,782	4,782
Penalties received	1,312	1,102	1,056	883	840	552	552
Recreation programs sign-up	571	602	424	371	285	256	256
Building permit issues	636	635	573	546	590	421	421
Park rentals	208	212	165	200	276	225	225
All others	3,069	3,105	2,243	1,848	3,222	2,111	2,111
Total	12,914	12,910	11,204	9,782	11,451	8,347	8,347
Average number per day	52	52	45	39	46	33	44

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Professional Services - audit	\$ 13,400	\$ 13,500	\$ 13,500	4.72%
Contracted Services	15,247	15,000	15,000	5.24%
Telephone	3,177	3,500	3,500	1.22%
Workshops and Conferences	951	1,500	1,500	0.52%
Public notices, dues & subscriptions	6,869	13,000	13,000	4.55%
Supplies and other expenses	27,563	34,000	34,000	11.89%
Employee Benefits	49,943	48,100	50,500	17.66%
Wages and salaries	130,821	152,500	155,000	54.20%
Totals	\$ 247,971	\$ 281,100	\$ 286,000	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Administrative Assistants (2)	1.20	1.20	1.20
Accountant assistant	0.45	0.45	0.45

2019 Administrative Service Budget Analysis:

Increased in salaries and benefits a total of \$4,900 to allow for a 2.5% wage increase, possible step increase, and an estimated 15% increase in health insurance premiums. No other changes were made.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$215,564	\$238,529	\$246,585	\$247,971	\$281,100	\$286,000
Percentage Change	10.65%	3.38%	0.56%	13.36%	1.74%

GENERAL GOVERNMENT

ADMINISTRATION - ASSESSMENT OF PROPERTY

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

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

ACCOMPLISHMENTS

2018	Board of Review (BOR) met and adjourned on May 16, 2018. Held mandatory open book session on May 2, 2018. Hand one appeal requesting to go directly to circuit court.
2017	Board of Review (BOR) met on May 17, 2017. Held mandatory open book session on May . No appeals came before the BOR.
2016	Board of Review (BOR) met on May 18, 2016 and adjourned to August 30, 2016. Held mandatory open book session on August 3, 2016. No appeals came before the BOR.

PROGRAM MEASURES

	2016 Results	2017 Results	2018 Estimates
Total Assessable Parcels	6,718	6,859	6,946
Total Number of Parcels with new improvements	63	59	82
Total Parcels Revalued	510	505	379
Total Personal Property Accounts	618	560	567
Total Properties Valued by Assessor	1,128	1,065	946
Assessed to Equalized Percentage	102.02%	96.81%	91.52%

"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.

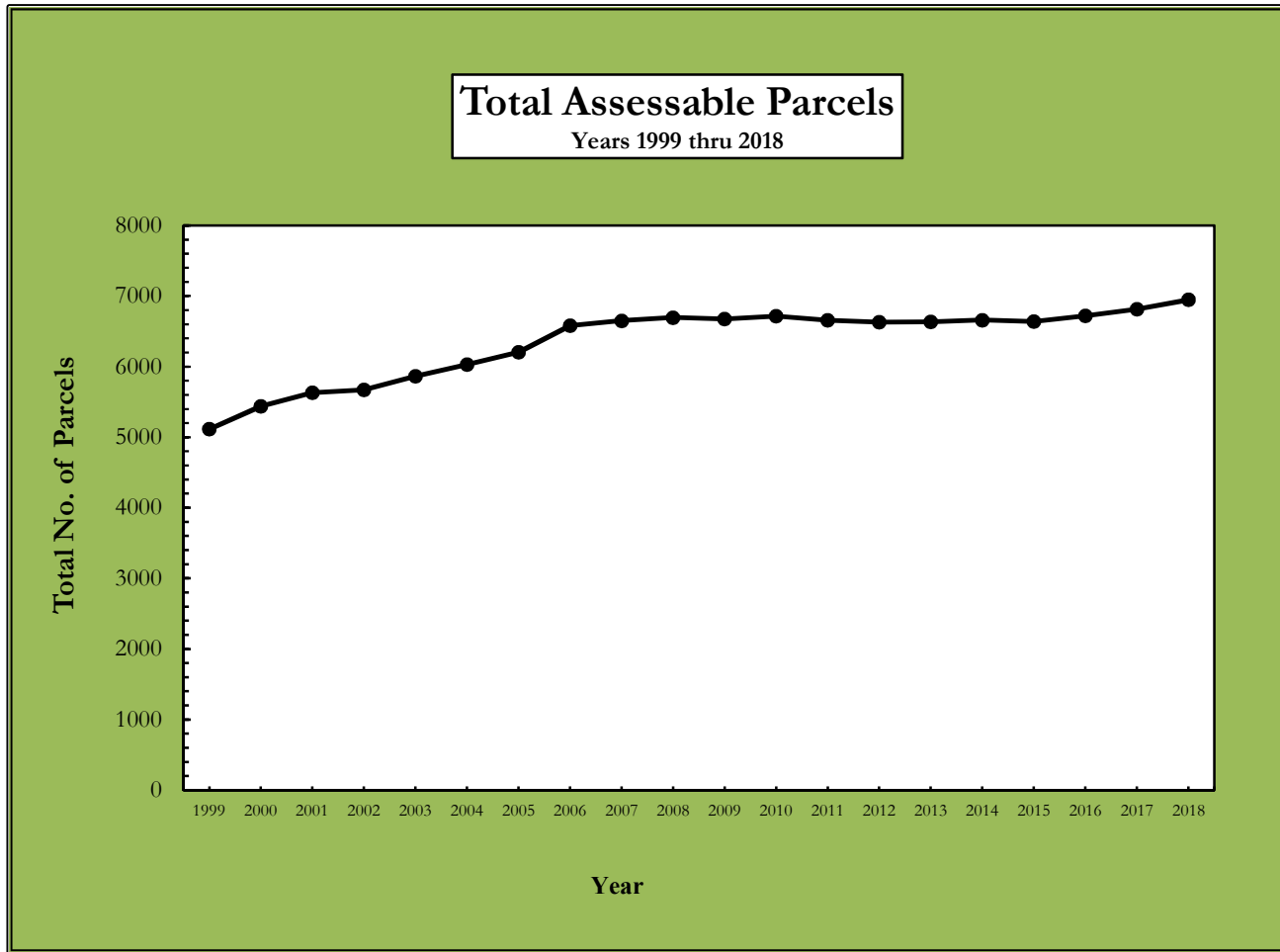
PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Professional Services	\$ 52,068	\$ 52,000	\$ 114,500	100.00%
Totals	\$ 52,068	\$ 52,000	\$ 114,500	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2019 BUDGET HIGHLIGHTS

Increased the budget to allow for a market adjustment revaluation in 2019 at a cost of \$62,500.



Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$51,193	\$50,601	\$132,846	\$52,068	\$52,000	\$114,500
Percentage Change	-1.16%	162.54%	-60.81%	-0.13%	120.19%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

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

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

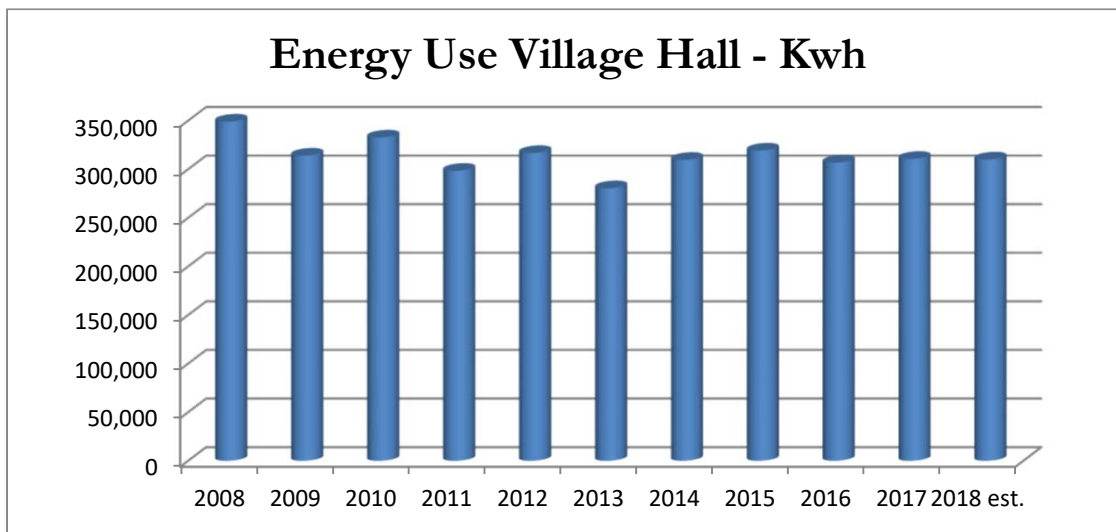
ACCOMPLISHMENTS

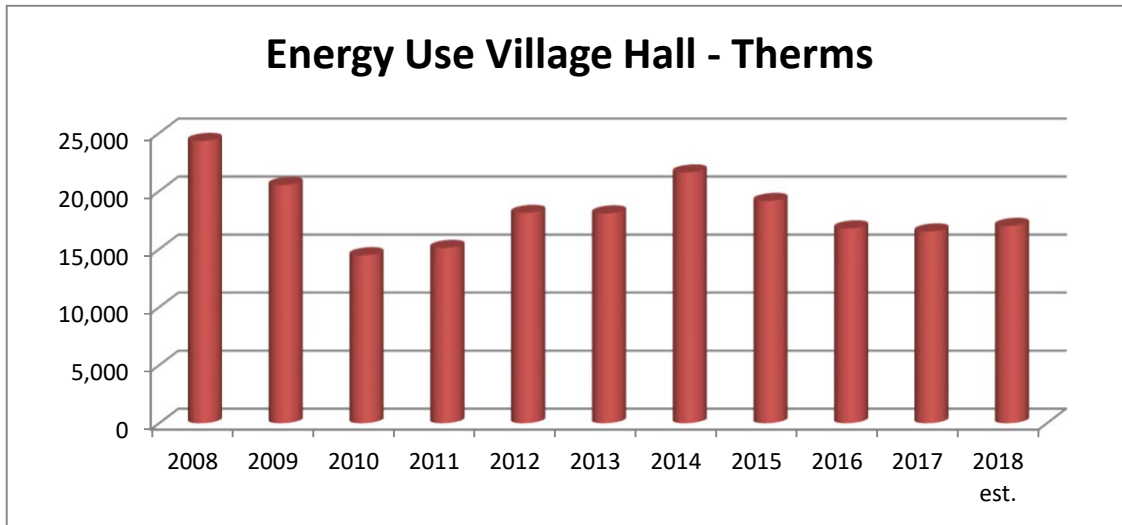
2018	Continued utilizing fire department personnel for cleaning services.
2017	Continued daily maintenance of the facility by fire department personnel. Contracted with local vendor to make upgrades to HVAC system.
2016	Continued daily maintenance of the facility by fire department personnel. Contracted with local vendor to make upgrades to HVAC system.

PROGRAM MEASURES

Years	Kilowatt Hours	Therms
2008	348,960	24,319
2009	313,920	20,522
2010	332,560	14,470
2011	298,320	15,100
2012	316,640	18,115
2013	280,400	18,071
2014	309,600	21,601
2015	319,120	19,147
2016	306,800	16,782
2017	310,560	16,517
2018 est.	310,000	17,000

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





PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 2,546	\$ 1,000	\$ 1,000	1.45%
Telephone	3,750	-	-	0.00%
Utilities	22,696	23,000	23,000	33.38%
Repairs and Maintenance	23,203	26,100	26,100	37.88%
Supplies	5,584	7,000	7,000	10.16%
Employee benefits	1,765	1,300	1,300	1.89%
Wages	9,615	15,500	10,500	15.24%
Totals	\$ 69,159	\$ 73,900	\$ 68,900	100.00%

Personnel: One part-time employee is in the department for each year reported above.

2019 BUDGET HIGHLIGHTS

Decreased wages by \$5,000 based on historical trends. No other changes were made.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$83,023	\$71,739	\$69,799	\$69,159	\$73,900	\$68,900
Percentage Change		-13.59%	-2.70%	-0.92%	6.86%	-6.77%

GENERAL GOVERNMENT

ADMINISTRATION - BOARD OF APPEALS

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

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

ACCOMPLISHMENTS

Performance Measures	2016 Results	2017 Results	2018 Results thru 9/30/18
Number of Applications for Appeals/Variances	1	1	0
Number of Approvals	1	1	0
Number of Denials	0	0	0
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Employee Benefits	\$ 6	\$ 50	\$ 50	10.00%
Wages	80	450	450	90.00%
Totals	\$ 86	\$ 500	\$ 500	100.00%

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

2019 BUDGET HIGHLIGHTS

No changes expected in the budget for 2019. Included in budget above is cost to cover five meetings per year.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$129	\$0	\$86	\$86	\$500	\$500
Percentage Change				481%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY, LIABILITY AND WORK COMP INSURANCE

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

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

ACCOMPLISHMENTS

	Workers Compensation		Liability Losses		Property Claims
	Number	Dollar Amount	Number	Dollar Amount	Number - Dollar
2009	10	\$36,617	9	\$9,525	5 - \$8,000
2010	14	\$40,048	6	\$66,104	0
2011	16	\$75,502	13	\$166,456	3 - \$286,735
2012	16	\$76,592	10	\$34,923	1 - \$23,890
2013	11	\$11,691	3	\$3,500	2 - \$89,077
2014	17	\$57,320	5	\$8,490	2 - \$1,291
2015	12	\$307,480	4	\$3,841	1 - \$23,776
2016	15	\$41,562	8	\$21,717	1 - \$18,949
2017	9	\$5,382	6	\$69,195	3 - \$9,381
2018 Estimate	10	\$90,000	3	\$71,600	1 - \$44,200

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Insurance Deductible	\$ 5,022	\$ 3,000	\$ 3,000	1.48%
Property Insurance	49,086	50,000	50,000	24.65%
General Liability & Umbrella	29,945	29,000	29,000	14.30%
Crime insurance	945	300	300	0.15%
Worker's Compensation	105,239	95,000	95,000	46.84%
Vehicles	24,612	25,000	25,000	12.33%
Bonds for Public Officials	150	500	500	0.25%
Totals	\$ 214,999	\$ 202,800	\$ 202,800	100.00%

2019 BUDGET HIGHLIGHTS

No anticipated changes are expected in the premiums for 2019.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$191,493	\$185,714	\$179,253	\$214,999	\$202,800	\$202,800
Percentage Change		-3.02%	-3.48%	19.94%	-5.67%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

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

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

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	7,115	5,000	5,000	100.00%
Uncollectible Accounts	-	-	-	0.00%
Totals	\$ 7,115	\$ 5,000	\$ 5,000	100.00%

2019 BUDGET HIGHLIGHTS

No changes are being made to the 2019 budget document.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$6,731	\$17,296	\$15,086	\$7,115	\$5,000	\$5,000
Percentage Change		156.96%	-12.78%	-52.84%	-29.73%	0.00%

PUBLIC SAFETY

HEALTH AND HUMAN SERVICES

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

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

PROGRAM EXPENDITURES	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Telephone	\$ 608	\$ 600	\$ 600	1.31%
Supplies	-	9,700	10,000	21.88%
Employee Benefits	6,896	5,400	7,600	16.63%
Wages	24,187	25,700	27,500	60.18%
Totals	\$ 31,691	\$ 41,400	\$ 45,700	100.00%

PERSONNEL 1 full-time animal control officer with several part-time CART team members
(Note: full-time position is shared cost with Community Development.)

2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$4,000 to allow for a 2.5% increase in wages and a 15% increase in health insurance premiums and increased supplies by \$300.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$24,633	\$24,433	\$21,958	\$31,691	\$41,400	\$45,700
Percentage Change		-0.81%	-10.13%	44.33%	30.64%	10.39%

PUBLIC SAFETY

POLICE

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

GOALS

- Enforce all state, county and village laws relevant to criminal codes, traffic control and parking enforcement on a 24 hour basis.
- Develop proactive neighborhood policing and traffic patrols.
- Serve warrants, petitions and legal documents as needed.
- Work with court officials in prosecuting cases.
- Conduct directed enforcement intervention programs.
- Target accident areas and promote responsible alcohol sales and consumption by meeting with Tavern League members.

ACCOMPLISHMENTS: In 2018, provided three security guards for oversight of quarry swimming areas.

Year	Total Calls	Citations Issued	Warnings Issued	Defects	Totals
2018 thru 8/31	Not available	1,587	1,359	Not available	2,946
2017	Not available	2,325	1,967	Not available	4,292
2016	11,382	1,740	1,840	308	3,888
2015	12,088	2,713	1,558	291	4,562
2014	11,590	3,371	1,695	102	5,168
2013	11,762	3,203	1,308	98	4,609
2012	13,301	3,835	1,732	114	5,681
2011	12,630	2,922	102	102	3,126
2010	11,936	2,856	1,551	98	4,505
2009	Not available	2,491	1,438	119	4,048
2008	Not available	1,894	817	159	2,870
2007	Not available	1,647	534	83	2,264
2006	Not available	2,816	716	123	3,655
2005	Not available	2,921	714	110	3,745
2004	Not available	2,764	902	159	3,825

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 1,636,221	\$ 1,680,500	\$ 1,679,000	92.02%
Telephone	4,398	3,900	4,400	0.24%
Utilities	6,148	7,000	7,000	0.38%
Repairs, Maintenance and Fuel	74,462	58,000	80,000	4.38%
Supplies	4,288	6,000	6,000	0.33%
Employee Benefits	1,982	2,300	3,400	0.19%
Wages (Crossing Guards)	25,694	27,500	44,800	2.46%
Totals	\$ 1,753,193	\$ 1,785,200	\$ 1,824,600	100.00%

Police Department - Continued

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

PERSONNEL

Quarry security guards
Part-time crossing guards

2017	2018	2019
0	0	4
6	6	6

2019 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will remain unchanged in 2019 from 2018 contract amount with the signing of a new contract for the years 2019-2021. Increased wages and benefits by \$18,400 to add security guards for the quarry swimming area for months of June-August. Increased repairs, maintenance and fuel by \$22,000 based on fuel prices increasing and estimated actual amount for 2018.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$1,626,591	\$1,668,275	\$1,697,249	\$1,753,193	\$1,785,200	\$1,824,600
Percentage Change	2.56%	1.74%	3.30%	1.83%	2.21%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION Dedicated to continuous improvement in firefighter safety and efficiency by providing the highest level of education and equipment, while meeting all applicable national standards.

GOALS

- Continue to address strategic initiatives in response to community growth.
- Address identified community risks and enhance public safety by delivering the highest level of professional services.
- Perform fire inspections, public education programs and home visits.
- Analyze regional and national trends in fire prevention techniques to determine best practices and make necessary adjustments to staffing, education and service levels.

ACCOMPLISHMENTS

2018	Updated fire protection and prevention ordinance. Took delivery of new 1800 gallon water tender. Applied for and received grants for safety equipment.
2017	Refurbish the fire station kitchen with new cabinets, appliances and countertops. Repaired damaged concrete, floor drains and applied an epoxy coating to the apparatus floor. Planned and implemented the First Annual Community Safety Day. Increased education sessions offered and participation by 35%.
2016	units. Received a grant from WPS that provided materials and funding installing carbon monoxide detectors. Participated in the "CPR Challenge" day in an attempt to train 1,000 people in the county on CPR.

Budgeted Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018 estimate
Total Inspections	2,452	2,493	2,493	2,500	2,376	2,123	2,425	2,575
Total Emergency Calls	104	156	207	340	503	340	537	320
Total Population	17,728	18,166	18,348	18,703	18,901	19,295	19,371	19,508
Total Number of Occupancies Inspected	1,150	1,165	1,165	1,169	1,188	1,062	1,118	1,129
Per capita spending	\$27.53	\$27.78	\$28.40	\$33.26	\$34.26	\$39.27	\$39.11	\$42.29
Total Cost of Emergency Calls	\$ 488,140	\$ 504,641	\$ 521,084	\$ 622,129	\$ 647,642	\$ 757,759	\$ 757,566	\$ 825,000
Total Emergency Calls Per 1000 Population	5.9	8.6	11.3	18.2	26.6	17.6	27.7	16.4
Total Cost Per Emergency Call	\$4,694	\$3,235	\$2,517	\$1,830	\$1,288	\$2,229	\$1,411	\$2,578

Response Time Results		
Years	Total Calls	Response Time
2009	261	7:42 minutes
2010	258	8:10 minutes
2011	274	8:01 minutes
2012	332	7:37 minutes
2013	414	7:30 minutes
2014	616	6:13 minutes
2015	740	6:12 minutes
2016	805	5:42 minutes
2017	928	6:28 minutes
2018	thru 9/30/18	6:43 minutes

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

EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Telephone	\$ 5,327	\$ 6,000	\$ 6,000	0.65%
Utilities	17,312	21,000	19,000	2.04%
Public Fire Protection	51,451	51,500	51,500	5.54%
Repairs, Maintenance and Fuel	34,556	44,000	44,000	4.73%
Workshops and Conferences	11,742	14,000	14,000	1.51%
Supplies	39,334	34,000	39,000	4.19%
Employee Benefits	112,224	130,600	137,000	14.73%
Salary and Wages	537,071	575,400	619,400	66.61%
Totals	\$ 809,017	\$ 876,500	\$ 929,900	0.00%

PERSONNEL

	2017	2018	2019
Fire chief (FT)	1	1	1
Fire captain (FT)	3	3	3
Firefighter (FT)	0	1	2
Paid on call, inspectors (PT)	42	41	41

2019 Fire Dept. Budget Analysis:

Increased salaries and benefits by \$25,400 to allow for increase wages by 2.5%, plus possible step increase, and increase in health insurance premium of 15%. Decreased utilities by \$2,000 based on recent historical trends. Increased supplies by \$5,000 based on historical trends.

Fire Station #2 - Performance Measurers: Building Facility

Years	Kilowats	Therms
2014	10,933	3,077
2015	19,241	2,242
2016	11,967	2,200
2017	12,182	2,005
2018 est.	12,000	2,100

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$889,037	\$699,093	\$809,030	\$809,017	\$876,500	\$929,900
Percentage Change	-21.37%	15.73%	0.00%	8.34%	6.09%

PUBLIC SAFETY

RESCUE SERVICES

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

GOALS

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

ACCOMPLISHMENTS

PERFORMANCE MEASUREMENT		
	Total Calls, No. transported	Response Time
2018 thru 8/31/18	843, 555	5.60 minutes
2017	1169, 779	5.10 minutes
2016	1061, 774	5.50 minutes
2015	1001, 744	5.40 minutes
2014	996, 731	57% under 5 minutes
2013	897, 669	4.80 minutes
2012	879, 635	4.90 minutes
2011	833, 675	4.60 minutes
2010	724, n/a	4.60 minutes
2009	602, n/a	4.60 minutes

n/a = not available

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 152,889	\$ 147,900	\$ 147,900	96.10%
Utilities	5,202	6,000	6,000	3.90%
Totals	\$ 158,091	\$ 153,900	\$ 153,900	100.00%

PERSONNEL

Contract with County Rescue

2019 Rescue Budget Analysis:

Contracted services for the existing contract with County Rescue, is not expected to change in 2019. No change was made to the utilities budget.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$172,649	\$170,875	\$165,388	\$158,091	\$153,900	\$153,900
Percentage Change	-1.03%	-3.21%	-4.41%	-2.65%	0.00%

PUBLIC WORKS

ADMINISTRATION

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

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

ACCOMPLISHMENTS

2018	Hired one full-time deputy director via promotion. Hired a new full-time engineer tech to replace the person promoted and a new laborer to replace a retired employee.
2017	Moved part-time clerical position to a full-time position. Continued daily scheduling of workers and training of staff. Completed all required annual utility reports by deadlines.
2016	Hired one, new full-time laborer. Continued daily scheduling of workers and training of staff.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 2,389	\$ 6,000	\$ 6,000	4.26%
Telephone	795	1,200	2,200	1.56%
Workshops and conferences	120	1,000	1,500	1.07%
Dues & subscriptions	1,356	1,000	1,000	0.71%
Supplies	5,312	7,600	7,600	5.40%
Contra payroll	-	-	-	
Employee Benefits	17,490	21,800	26,900	19.12%
Salaries and wages	62,000	94,000	95,500	67.87%
Totals	\$ 89,462	\$ 132,600	\$ 140,700	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Public Works Director	0.4	0.4	0.4
PW Deputy Director	0	0.4	0.4
Administrative assistants (2 FT)	0.4	0.4	0.4
Part-time staff	0	0	0

2019 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$6,600 to allow for a 2.5% increase in wages and a 15% increase in health insurance premiums.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$66,745	\$81,064	\$80,960	\$89,462	\$132,600	\$140,700
Percentage Change	21.45%	-0.13%	10.50%	48.22%	6.11%

PUBLIC WORKS

STREETS AND STREET LIGHTS

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

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

ACCOMPLISHMENTS

2018	Completed resurfacing plan. Coordinated with Pittsfield to replace failed roadway. Installed new pedestrian crossing on Cardinal Lane.
2017	Performed annual pruning of street trees that enhanced the beauty of the community. Added new signage to arboretum at Spring Green Park.
2016	Staff demolished the old North Star Hotel and made property ready for sale. Installed wayfinding signage.

Quantitative Performance Measures	2015	2016	2017	2018
No. Street Lights in the Village	1143	1142	1522	1522
No. Traffic Signals	6	6	6	6
No. of Roundabouts	28	30	30	30

PROGRAM EXPENDITURES

Street Department:

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 24,447	\$ 25,000	\$ 25,000	2.50%
Telephone	2,285	1,400	1,400	0.14%
Utilities	5,807	-	-	
Repairs, Maintenance and Fuel	119,494	125,000	135,000	13.48%
Workshops and Conferences	2,347	3,000	3,000	0.30%
Dues and subscriptions	331	500	500	0.05%
Supplies	107,499	70,000	70,000	6.99%
Contra payroll	-	-	-	0.00%
Employee Benefits	242,438	204,300	211,500	21.12%
Salaries and wages	578,731	532,400	555,100	55.43%
Totals	\$ 1,083,379	\$ 961,600	\$ 1,001,500	100.00%

Street Lighting:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$306,120	\$320,227	\$305,821	\$313,917	\$325,000	\$320,000
Percentage Change	4.61%	-4.50%	2.65%	3.53%	-1.54%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Working Foreman	0.65	0.65	0.60
Park Superintendent/Forester	1.00	1.00	1.00
Laborer	5.80	6.60	6.00
GIS Coordinator	0.35	0.35	0.35
Total Full-time positions	7.80	8.60	7.95
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

2019 BUDGET HIGHLIGHTS

Street Operations:

Increased employee benefits and wages by \$29,900 to allow for a 2.5% increase in wages, plus possible step increase, and a 15% increase in health insurance premiums. Increased repairs and fuel by \$10,000 to allow for cost increases in 2019. No other changes made to budget amounts for 2019.

Street Lights:

Decreased budget for 2019 by \$5,000 based on historical trends.

Street Dept. Summary (excludes lighting)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$789,701	\$859,485	\$863,997	\$1,083,379	\$961,600	\$1,001,500
Percentage Change		8.84%	0.52%	25.39%	-11.24%	4.15%

PUBLIC WORKS

MECHANICS

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

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

ACCOMPLISHMENTS

2018 - 2016	Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis resulting in little or no down time.
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PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Repairs and maintenance	\$ 884	\$ 1,000	\$ 1,000	0.66%
Workshops and conferences	-	300	300	0.20%
Supplies	9,179	11,000	11,000	7.30%
Employee Benefits	48,136	40,300	36,000	23.89%
Wages	94,307	102,000	102,400	67.95%
Totals	\$ 152,506	\$ 154,600	\$ 150,700	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Mechanic 1	1.6	1.6	1.6

2019 BUDGET HIGHLIGHTS

Decreased wages and benefits by \$3,900 based on estimated historical costs and trends for 2019.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$137,164	\$152,452	\$154,546	\$152,506	\$154,600	\$150,700
Percentage Change	11.15%	1.37%	-1.32%	1.37%	-2.52%

PUBLIC WORKS

SNOW AND ICE REMOVAL

- MISSION** To provide a safe, functional, well-maintained and cost-effective infrastructure.
- GOALS**
- Clear snowfall from streets within 12 hours of snow completion.
 - Maintain the roads for safe winter driving conditions through timely use of personnel and equipment.
 - Continue to maintain snow removal equipment.
 - Prioritize collector streets for plowing and rotate priority of residential street plowing duties.

ACCOMPLISHMENTS

2018	Had a record snowfall in April 2018 of 24" in one storm.
2017	Continued to provide clearing services of all village owned streets during major and minor snow events. Cleared all roads within 12 hours of event. Continued prewetting service.
2016	Continued new practice of applying wet mix before storms. Cleared snows from events within 24 hours.

EVALUATION OF RESULTS

	2015	2016	2017	2018 estimates
Number of Street Miles	106	107	108	108
Tons of salt purchased	505	1,041	697	697
Number of Snow Events	30	15	15	15
Average Cost Per Mile of Street Per Event	\$36.47	\$94.10	\$117.99	\$124.26
Average Cost Per Snow Fall	\$3,865	\$10,069	\$12,743	\$13,420

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Repairs, Maintenance and Fuel	\$ 50,701	\$ 40,000	\$ 40,000	19.58%
Supplies	62,607	75,000	75,000	36.71%
Employee Benefits	28,829	25,900	26,700	13.07%
Wages	49,010	60,400	62,600	30.64%
Totals	\$ 191,147	\$ 201,300	\$ 204,300	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Laborer	1	1	1
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2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$3,000 to allow for a 2.5% increase in wages and a 15% increase in health insurance.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$199,220	\$115,963	\$151,031	\$191,147	\$201,300	\$204,300
Percentage Change	-41.79%	30.24%	26.56%	5.31%	1.49%

PUBLIC WORKS

BUILDING OPERATIONS

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

GOALS

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

ACCOMPLISHMENTS

2018	Designed and bid fuel storage facility replacement.
2017	Switched over to a private company to provide cleaning services. Replaced storm windows. Continued replacement of shop heating units.
2016	Continued performing cleaning services utilizing fire department staff.

	2014	2015	2016	2017	2018 est.
Kilowats Used	131,920	123,360	116,880	127,680	125,000
Therms Used	18,574	13,388	10,744	13,330	13,000

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$29,396	\$25,000	\$30,000	35.50%
Telephone	10,266	5,500	5,500	6.51%
Utilities	22,269	27,000	30,000	35.50%
Repairs and Maintenance	8,320	13,000	13,000	15.38%
Supplies	2,686	6,000	6,000	7.10%
Employee Benefits	415	-	-	0.00%
Wages	3,142	-	-	0.00%
Totals	\$76,494	\$76,500	\$84,500	100.00%

PERSONNEL Starting 2018, contracted for this service. In 2017, one part-time employee.

2019 BUDGET HIGHLIGHTS

Added \$5,000 to contracted services and increased utilities by \$3,000 based on recent historical trends.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$72,950	\$63,051	\$57,938	\$76,494	\$76,500	\$84,500
Percentage Change	-13.57%	-8.11%	32.03%	0.01%	10.46%

PUBLIC WORKS

SANITATION

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

GOALS

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

ACCOMPLISHMENTS

2016-2018	Continue to divert recycling materials from landfills as evidence by the chart below. Performed services with few complaints from customers.
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Year	Tipping Fees/ton	Tons to Landfill	Tons of Recycling	Total Waste	Percentage of Recycling	Annual Recycling Lbs. Per Person
2000	\$ 17.80	3,618	1,472	5,089	28.93%	217
2001	\$ 17.00	3,778	1,652	5,430	30.42%	239
2002	\$ 18.60	3,964	1,221	5,185	23.55%	170
2003	\$ 21.66	4,255	1,080	5,335	20.24%	144
2004	\$ 19.50	4,073	1,112	5,185	21.45%	146
2005	\$ 19.00	3,981	1,164	5,145	22.62%	150
2006	\$ 17.50	4,054	1,301	5,355	24.30%	165
2007	\$ 17.50	4,077	1,299	5,376	24.16%	164
2008	\$ 23.10	4,370	1,195	5,565	21.47%	150
2009	\$ 30.00	4,075	1,440	5,515	26.11%	179
2010	\$ 37.10	4,234	1,520	5,754	26.42%	184
2011	\$ 37.10	3,986	1,336	5,322	25.10%	162
2012	\$ 40.00	4,215	1,434	5,649	25.39%	158
2013	\$ 40.00	4,189	1,440	5,629	25.58%	157
2014	\$ 40.60	4,242	1,525	5,767	26.44%	163
2015	\$ 41.25	4,458	1,517	5,975	25.39%	161
2016	\$ 41.25	5,088	1,558	6,646	23.44%	161
2017	\$ 41.50	4,795	1,587	6,382	24.87%	164
2018 est.	\$ 42.00	4,800	1,590	6,390	24.88%	164
Totals		27,724	9,002	36,724	24.51%	

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

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

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted services-curb side pickup	\$ 264,839	\$ 274,700	\$ 281,900	52.23%
Repairs, maintenance & fuel	9,255	11,000	11,000	2.04%
Tonnage of waste-tipping fees	186,760	210,000	201,000	37.24%
Supplies	4,426	12,000	10,000	1.85%
Employee Benefits	210	10,400	10,700	1.98%
Wages	565	24,300	25,100	4.65%
Totals	\$ 466,055	\$ 542,400	\$ 539,700	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Garbage Laborer	0.4	0.4	0.4
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2019 Sanitation Budget Analysis:

Increased contracted services by \$6,600 based on existing contract. Increased wages and benefits by \$1,100 to allow for 2.5% wage increase and 15% decrease in health insurance premiums. Decreased tonnage by \$9,000 based on actual results and historical trends.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$483,955	\$489,153	\$523,269	\$466,055	\$542,400	\$539,700
Percentage Change	1.07%	6.97%	-10.93%	16.38%	-0.50%

PUBLIC WORKS

RECYCLING

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

GOALS

- Continue to provide biweekly curbside pickup of recycling materials.
- Provide public with information about recycling services available.
- Provide curbside pickup of yard waste during seasonal periods and provide compost site and wood chip site at public works facility.
- Continue to provide yard waste drop-off site and assist in beautification of the village by allowing for reuse of yard waste after turning to mulch.

ACCOMPLISHMENTS

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

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 158,007	\$ 164,100	\$ 169,200	97.13%
Supplies & other services	3,999	2,500	5,000	2.87%
Employee Benefits	-	-	-	0.00%
Wages	-	-	-	0.00%
Totals	\$ 162,006	\$ 166,600	\$ 174,200	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Laborer	0	0	0
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2019 BUDGET HIGHLIGHTS

Increased contracted services by \$5,100 based on the existing contract for recycling services from Harter's Fox Valley Disposal, LLC and adding 100 units in 2019.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$153,930	\$152,152	\$166,724	\$162,006	\$166,600	\$174,200
Percentage Change	-1.16%	9.58%	-2.83%	2.84%	4.56%

PUBLIC WORKS

PARK MAINTENANCE

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

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

ACCOMPLISHMENTS

2018	Completed installation of signage at Spring Green aboretum. Added organics to playing fields (soccer/baseball).
2017	Created new signs for the trees in aboretum. Planted new trees in the arboretum to expand the enjoyment of residents. Continued pruning schedule of street trees. Continued daily maintenance programs of park facilities. Removed ash trees from parks due to disease.
2016	Continued maintenance of fields and park facilities to allow use. Opened new hockey rink for use at Pinewood Park during winter and summer months. Added garbage and recycling recepticles at parks. Performed disc golf course relocation of baskets.

Parks & Forestry Performance Measures					
Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Forestry hours by laborers
2018 est.	28	10		9,686	
2017	28	10		9,686	
2016	28	10	210	9,686	1,232
2015	25	10	226	9,476	1,500
2014	25	9	96	9,250	1,400
2013	25	9	227	9,154	1,700
2012	25	9	279	8,927	1,725
2011	25	9	554	8,698	1,296
2010	25	9	267	8,144	1,843
2009	25	9	375	7,919	1,000
2008	25	9	400	7,583	2,000

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 23,589	\$ 24,000	\$ 24,000	6.94%
Utilities	25,691	24,000	27,000	7.81%
Repairs, maintenance and fuel	66,271	57,000	68,500	19.82%
Workshops and conferences	315	1,500	1,500	0.43%
Supplies and other expenses	71,653	65,000	65,000	18.81%
Employee benefits	44,541	34,500	33,100	9.58%
Salaries and wages	109,820	119,400	126,500	36.60%
Totals	\$ 341,880	\$ 325,400	\$ 345,600	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Park Laborer	1	1	1
Total positions	1	1	1

Park Maintenance 2
 Quarry concessions 0
(15 part-time positions)

2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$5,700 to allow for a concession person at the quarry. Increased utilities by \$3,000 based on historical trends and estimated cost increase. Increased repairs & fuel by \$11,500 based on historical trends.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$271,609	\$389,055	\$341,440	\$341,880	\$325,400	\$345,600
Percentage Change	43.24%	-12.24%	0.13%	-4.82%	6.21%

COMMUNITY DEVELOPMENT

PLANNING AND DEVELOPMENT

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

GOALS

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

ACCOMPLISHMENTS

2018	Created and adopted an official map for the village. Obtained two developer agreements for new businesses in TIF districts. Village center completed construction of two apartment buildings.
2017	Closed on all the remaining lots on original Spring Green subdivision and sold all 30 lots created in phase II of the project in two days.
2016	Completed the third year of the 3-year Gus Macker 3-on-3 basketball tournament contract. Accepted offers on all the remaining lots in Spring Green Subdivision.

Activity and Accomplishments For Community Development	2012	2013	2014	2015	2016	2017	2018
No. lots created by land division	44	48	42	45	151	84	
No. Rezoning Issues	4	3	3	4	11	6	
No. Conditional Use Permit Applications	6	6	2	10	7	4	
No. Comprehensive Plan Amendments	-	-	-	-	-	-	
No. Road vacations	1	1	1	2	1	1	
No. Area Development Plans Reviewed	1	-	-	-	-	-	
Other issues	6	9	6	4	-	2	
Administrative Appeals	-	-	-	-	-	-	
Planned Developments	-	-	9	13	10	4	
Ordinance Amendments	5	2	6	2	3	2	
Site Plan Reviews	19	22	24	19	18	20	

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 4,262	\$ 10,000	\$ 10,000	6.67%
Telephone	2,137	1,500	1,500	1.00%
Workshops and conferences	-	1,400	1,400	0.93%
Dues & subscriptions	475	500	500	0.33%
Supplies	301	1,000	1,000	0.67%
Contra payroll	-	-	-	
Employee Benefits	19,666	17,800	20,600	11.87%
Salaries	115,411	117,800	117,800	78.53%
Totals	\$ 142,252	\$ 150,000	\$ 152,800	0.00%

PERSONNEL

	2017 Positions Authorized	2018 Positions Authorized	2019 Positions Authorized
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Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7.0	7.0	7.0
Code Enforcement (full-time)	0.5	0.5	0.4

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

2019 Community Development Budget Analysis:

Increased salaries and benefits by \$2,800 to allow for 2.5% salary increase, plus possible step increase, and a 15% increase in health insurance premiums.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$96,602	\$107,266	\$112,809	\$142,252	\$150,000	\$152,800
Percentage Change	11.04%	5.17%	26.10%	5.45%	1.87%

COMMUNITY DEVELOPMENT

LEISURE SERVICES

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

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

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

Promote activities for all ages.

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

ACCOMPLISHMENTS

2018	Added a third bingo day for seniors. Added a new family fitness program. Held a senior citizen picnic event with a live band.							
2017	Put on a Movie in the Park event. Held a new special event, Big Truck Day. Offered some new adult and youth craft courses.							
2016	Coordinated accomodations to host AARP tax prep services for seniors at village hall. Added pickleball program at Pinewood Park for summer and fall.							
Quantitative Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018
Program Participation:								
Men's Basketball League (a)	104	-	-	-	-	-	-	-
Ballroom Dance (a)	35	18	28	128	43	29	20	26
Dance/poms for youth (y)	57	33	-	-	-	-	-	-
Fitness - adult	140	241	203	173	144	98	68	87
Craft (youth)	-	-	-	-	-	-	-	20
Kickball League - coed (a)	68	48	48	-	-	-	-	-
Playground programs (y)	61	67	64	64	65	66	64	60
Miscellaneous programs (y)	17	29	26	23	24	17	31	26
Rhythm & Me - preschool (y)	47	23	26	22	21	15	22	21
Senior services	967	1,418	1,188	1,344	1,240	1,326	1,300	1,450
Slow pitch Coed Softball (a)	319	304	252	267	286	272	270	264
Special Events - Family(approx.)	925	400	400	500	400	400	525	500
Special Events - Youth	232	187	117	96	84	88	150	200
Tae Kwon Do (a)	90	203	183	165	147	143	108	116
T-Ball (y)	50	36	34	25	34	18	-	-
Tennis (y)	18	15	17	11	13	21	10	18
Trips (a)	57	50	45	63	49	45	47	42
Totals	3,187	3,072	2,631	2,881	2,550	2,538	2,615	2,830
Total less Family special	2,262	2,672	2,231	2,381	2,150	2,138	2,090	2,330
Percentage Program								
Adult (See (a) above)	35.9%	32.3%	34.0%	33.4%	31.1%	27.5%	24.5%	23.0%
Youth (See (y) above)	21.3%	14.6%	12.7%	10.1%	11.2%	10.5%	13.3%	14.8%
Senior	42.7%	53.1%	53.2%	56.4%	57.7%	62.0%	62.2%	62.2%

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Subcontract	\$3,542	\$5,000	\$5,000	3.42%
Telephone	1,081	1,500	1,500	1.02%
Workshops & conferences	642	1,200	1,200	0.82%
Dues	217	800	800	0.55%
Supplies	24,903	29,800	29,800	20.36%
Employee Benefits	11,579	12,100	12,100	8.27%
Salaries and wages	91,411	96,000	96,000	65.57%
Totals	\$133,375	\$146,400	\$146,400	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.5	0.5	0.5
Seasonal Positions <i>(50 part-time each year)</i>	1.0	1.0	1.0

2019 Leisure Services Budget Analysis:

Decreased contracted services by \$ and telephone by \$ based on recent historical trends. Increased salaries/wages by \$ to allow for a % cost of living increase.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$137,087	\$135,585	\$133,823	\$133,375	\$146,400	\$146,400
Percent Change	-1.10%	-1.30%	-0.33%	9.77%	0.00%

COMMUNITY DEVELOPMENT

CODE ADMINISTRATION

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

GOALS

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

ACCOMPLISHMENTS

2018	Issued 649 permits with an estimated total value of \$36.6 million thru August 31, 2018.
2017	Issued 921 permits with an estimated total value of \$62.2 million.
2016	Issued 875 permits with an estimated total value of \$34.8 million.

Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018 estimate
Total Expenditures	\$ 198,773	\$ 133,701	\$ 106,909	\$ 100,131	\$ 98,437	\$ 107,792	\$ 110,425	\$ 109,600
Number of full-time employees	2.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Code enforcement exp. per capita	\$ 98.84	\$ 66.45	\$ 53.11	\$ 49.72	\$ 48.85	\$ 53.47	\$ 54.75	\$ 54.31
Revenue - building permits	\$ 128,689	\$ 179,980	\$ 241,938	\$ 221,746	\$ -	\$ 275,367	\$ 223,000	\$ 223,000
Revenue - zoning & other permits	\$ 7,635	\$ 7,645	\$ 5,305	\$ 7,212	\$ -	\$ 28,301	\$ 17,000	\$ 17,000
New Dwelling Units:								
Single Family	42	48	46	75	71	59	82	65
Two Family	-	2	2	-	2	2	-	-
Multi-Family	160	24	96	30	8	52	63	84
No. of building permits issued	838	879	859	918	925	877	921	950
Average cost of building permit	\$ 153.57	\$ 204.76	\$ 281.65	\$ 241.55	\$ -	\$ 313.99	\$ 242.13	\$ 234.74
Plan Commission zoning issues	49	37	37	35	35	35	55	45

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 495	\$ -	\$ -	0.00%
Telephone	2,207	2,500	2,500	1.65%
Repairs and fuel for vehicles	727	2,000	2,000	1.32%
Workshops & conferences	481	1,800	1,800	1.19%
Dues & subscriptions	-	100	100	0.07%
Supplies	2,433	4,500	4,500	2.98%
Employee Benefits	31,905	26,900	35,100	23.23%
Salaries	72,177	71,800	105,100	69.56%
Totals	\$ 110,425	\$ 109,600	\$ 151,100	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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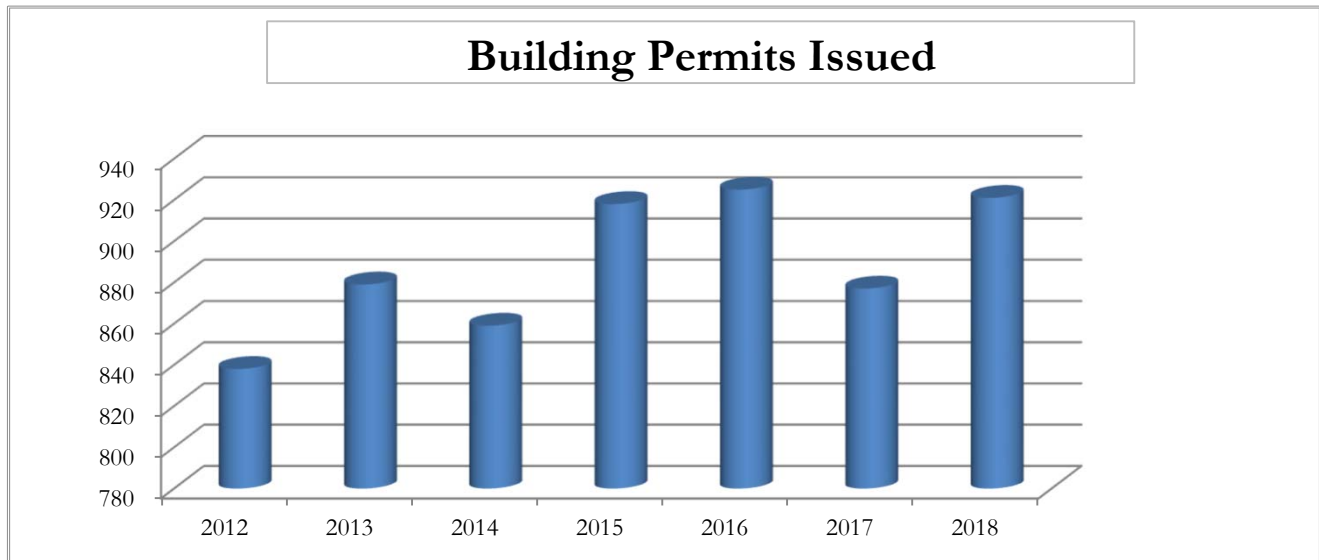
Building Inspector /
Code Enforcement Officer

Code Enforcement Officer

1	1	1
0	0	1

2019 Code Administration Budget Analysis:

Net increased of salaries and benefits by \$41,500 to allow add one code enforcement position as well as a 2.5% increase in salaries and a 15% increase in health insurance premiums.



2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$100,131	\$98,437	\$107,792	\$110,425	\$109,600	\$151,100
Percent Change	-1.69%	9.50%	2.44%	-0.75%	37.86%

2019 Full-time Employee Salary Schedule

Positions Included in Grade	2.50% General Grade Increase	2.00%														
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Administrator	30	\$103,072	\$105,133	\$107,236	\$109,381	\$111,568	\$113,800	\$116,076	\$118,397	\$120,765	\$123,181	\$125,644	\$128,157	\$130,720	\$133,335	\$136,001
Public Works Director	24	\$86,088	\$87,809	\$89,565	\$91,357	\$93,184	\$95,048	\$96,949	\$98,887	\$100,865	\$102,883	\$104,940	\$107,039	\$109,180	\$111,363	\$113,591
Fire Chief & Dir of Admin Svc	22	\$84,056	\$85,737	\$87,452	\$89,201	\$90,985	\$92,805	\$94,661	\$96,554	\$98,485	\$100,455	\$102,464	\$104,513	\$106,603	\$108,736	\$110,910
Dir. of Engineering, Comm Dev	20	\$79,123	\$80,706	\$82,320	\$83,966	\$85,646	\$87,359	\$89,106	\$90,888	\$92,706	\$94,560	\$96,451	\$98,380	\$100,348	\$102,355	\$104,402
PW Operations Supervisor	16	\$67,208	\$68,552	\$69,923	\$71,322	\$72,748	\$74,203	\$75,687	\$77,201	\$78,745	\$80,320	\$81,926	\$83,565	\$85,236	\$86,941	\$88,679
Engineer Staff	14	\$62,589	\$63,841	\$65,118	\$66,420	\$67,748	\$69,103	\$70,485	\$71,895	\$73,333	\$74,800	\$76,296	\$77,821	\$79,378	\$80,965	\$82,585
Park Super, Bldg Inspector	13	\$60,348	\$61,555	\$62,786	\$64,042	\$65,322	\$66,629	\$67,961	\$69,321	\$70,707	\$72,121	\$73,564	\$75,035	\$76,536	\$78,066	\$79,628
Dir. of Leisure Svcs, GIS Coordinator	12	\$59,220	\$60,404	\$61,612	\$62,844	\$64,101	\$65,383	\$66,691	\$68,025	\$69,385	\$70,773	\$72,188	\$73,632	\$75,105	\$76,607	\$78,139
Fire Cap (1), Fire Captains (2), Acct, Eng Tech II	10	\$53,132	\$54,195	\$55,279	\$56,384	\$57,512	\$58,662	\$59,836	\$61,032	\$62,253	\$63,498	\$64,768	\$66,063	\$67,385	\$68,732	\$70,107
Working foreman	9	\$51,177	\$52,201	\$53,245	\$54,310	\$55,396	\$56,504	\$57,634	\$58,787	\$59,962	\$61,162	\$62,385	\$63,632	\$64,905	\$66,203	\$67,527
Eng Tech I, Administrator Asst, Mechanic	8	\$48,226	\$49,190	\$50,174	\$51,178	\$52,201	\$53,245	\$54,310	\$55,396	\$56,504	\$57,634	\$58,787	\$59,963	\$61,162	\$62,385	\$63,633
Fire Lt, Utility & DPW Laborer	7	\$45,917	\$46,835	\$47,772	\$48,727	\$49,702	\$50,696	\$51,710	\$52,744	\$53,799	\$54,875	\$55,972	\$57,092	\$58,234	\$59,398	\$60,586
Acct Asst, Firefighter, Court Clerk, Hum. Officer, Utility Cle	5	\$40,669	\$41,483	\$42,312	\$43,158	\$44,022	\$44,902	\$45,800	\$46,716	\$47,650	\$48,603	\$49,575	\$50,567	\$51,578	\$52,610	\$53,662
Administrative Asst-VH & DPW	2	\$38,384	\$39,152	\$39,935	\$40,734	\$41,549	\$42,380	\$43,227	\$44,092	\$44,974	\$45,873	\$46,790	\$47,726	\$48,681	\$49,654	\$50,648

Notes: All non-exempt employees included in the chart above have the hourly rate calculated by taking the salary from the Step occupied and dividing by 2,080 hours. Labor Assistant position was removed in 2018 as the position is paid \$0.50 less per hour than the DPW Laborer.

Other Part-time positions' salaries or hourly rates:

	2018		2019	
	2018 (monthly)	2018 (monthly)	2019 (monthly)	2019 (monthly)
Fire Inspectors - inspection rate		\$14.56		\$15.28
Paid On Call	\$10.00-\$17.50/hr		\$10.00-\$18.00/hr	
Lieutenants - 7		\$5,855		\$6,148
Asst. Fire Chief-Watzka		\$37,882		\$39,777
Fire Division Chief-Mandich		\$31,709		\$33,295
Fire Division Chief-Janke		\$13,538		\$14,215
Fire Captain		\$8,689		\$9,124
Crossing Guards (hourly rate)	\$16.00-\$20.00		\$16.00-\$20.00	
Part-time street, park & utility crew (hourly rate range)	\$9.00 - \$12.00		\$9.00 - \$12.50	
Part-time park supervisor (hourly rate range)	\$9.25 - \$13.50		\$9.25 - \$14.00	
Engineering tech's	\$9.25 - \$13.50		\$9.25 - \$14.00	
Election chief inspector (hourly rate)		\$13.50		\$14.18
Election officials (hourly rate)		\$9.00		\$9.45
Golf course pro shop	\$9.00 - \$12.00		\$9.00 - \$12.00	
Golf beverage cart (tipped employee)	\$6.00 - \$9.00		\$6.00 - \$10.00	
Golf kitchen staff, wait staff & bartenders	\$2.33 - \$15		\$2.33 - \$15	
Golf course maintenance	\$8.50 - \$13		\$8.50 - \$15	
Golf course manager	\$16.50 - \$25.00		\$1,000/wk - \$1,500/wk	

Also: Recreation programs will pay their instructor a wage based on the enrollment/participation of the program and fees collected. The Director of Leisure Services will have authority to establish this rate based on fees collected.

Auto Allowances for 2018:

	0.0% Increase	
	2018	2019
Public Works Director	\$3,028.59	\$3,028.59
Accountant I	\$2,324.60	\$2,324.60
Administrator	\$1,800.00	\$1,800.00
Director of Community Development	\$3,028.59	\$3,028.59

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 working with the state to defederalize the loans in order to remove all CDBG requirements of the loan program and allow the village to establish their own criteria for loans, expenditures against the fund and other fund criteria.

Once the defederalization has occurred, this program will become a new village program with no federal CDBG requirements. The budget below reflects defederalization as of 1/1/19 by returning all cash on hand and converting loans to village loans by allowing the water utility to buy out the loans.

	2017 Actual	2018 Estimated Actual	2019 Budget
Revenue			
Miscellaneous - Loan Repayments	\$255,589	\$54,900	\$75,150
Miscellaneous - Investment income	3,419	4,000	700
Total Revenue	259,008	58,900	75,850
Expenditures			
General and administrative expenses	10,269	1,500	-
Loans advances	235,000	-	-
Payment to the state - close CDBG	-	-	435,336
Total Expenditures	245,269	1,500	435,336
Excess Revenue Over Expenditures	13,739	57,400	(359,486)
Fund Balance - January 1	288,347	302,086	359,486
Fund Balance - December 31	\$302,086	\$359,486	\$0

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

Loans advanced represents new loans to qualified businesses. The 2019 budget amount allocates all available funds to repay the state in order to defederalize the loan program.

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

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

	Expected Payoff Date	Est. Balance 12/31/2018	Monthly Payment
HiTech Solutions, LLC	08/01/19	\$ 10,071	\$ 1,255
Goffard Properties LLC	06/01/26	122,308	1,519
VanderVest Harley-Davidson	07/31/28	139,070	*
CLS Custom Laminating Specialists	01/01/30	56,022	483
Fusion Integrated Solutions	12/02/27	179,212	1,855
Totals		<u>\$ 506,683</u>	<u>\$ 5,112</u>

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

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

1. For each \$35,000 of loan, business will create and hire one new job with at least 50% of the applicants being low to moderate income.
2. After maximizing other financing sources, no other options are available to the business.
3. Provide the Village with projected financial data and continue to submit regular financial reports.

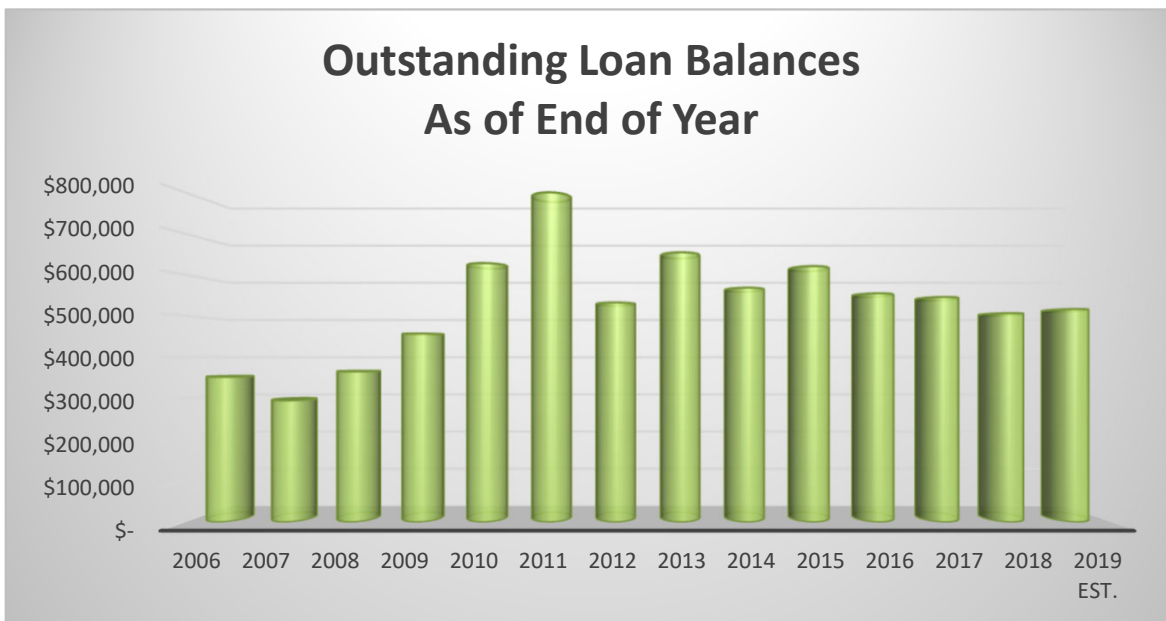
This program offers attractive interest rates to qualified businesses. Loans have been made at attractive interest rates ranging from 2% to 4%.

Personnel Allocated to this department:	2017	2018	2019
(None)	0.00	0.00	0.00

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund



Note: With each budget prepared, an assumption is made that all available cash will be loaned to qualifying businesses. The 2018 estimate assumes no new loan will be made between October and December 2018 and also assumes all scheduled payments on existing loans are made in a timely manner.



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

Debt Service Fund Summary

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

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

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

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

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

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

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

4. General Obligation Note Anticipation Notes (GO NAN) - Series 2017

This \$9,865,000 taxable issue was made to a new enterprise fund for funding construction cost of a new apartment complex in the village center. This debt has a three year repayment schedule with a stated interest rate of 2%. This debt is callable in 2021 and will be refinanced in 2021 with a planned 10 year bond.

5. General Obligation Note Anticipation Notes (GO NAN) - Series 2018

This \$16,330,000 taxable issue was made to a new enterprise fund for funding construction cost of a new apartment complex in the village center. This debt has a three year repayment schedule with a stated interest rate of 2%. This debt is callable in 2021 and will be refinanced in 2022 with a planned 10 year bond.

Typically for governmental funds, 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 a AA bond rating from Standard & Poor's in 2004. The village has maintained this AA rating since. The village obtained a formal bond rating review in 2017 that reaffirmed the AA rating and established a AA- rating on the GO NAN Series 2017 and 2018.

All enterprise fund portion of general obligation debt or revenue bond debt for water, sewer and/or storm water utilities 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)

	2015 Actual	2016 Actual	2017 Actual	2018 Est. Actual	2019 Budget
Revenues & Other Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
TIF 3 Transfers In	300,213	319,175	344,463	339,913	349,863
TIF 4 Transfers In	322,175	297,513	366,175	362,175	458,175
TIF 8 Transfers In	-	118,405	204,550	206,100	202,500
NAN Transfers In	-	-	-	220,866	850,500
Transfer in from Gen'l Fnd	-	-	-	-	-
Total Revenues	622,388	735,093	915,188	1,129,054	1,861,038
Expenditures & Other Uses:					
Principal Retirement	350,000	350,000	565,000	570,000	685,000
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	272,388	385,093	350,188	559,054	1,176,038
Total Expenditures	622,388	735,093	915,188	1,129,054	1,861,038
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	-	-	-	-	-
Fund Balance - January 1	-	-	-	-	-
Fund Balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

VILLAGE OF HOWARD DEBT OBLIGATIONS

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

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

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

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

	2017	2018
Equalized Valuation (EV) of All Property, Jan. 1	\$1,674,736,700	\$1,809,505,400
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	<u>\$83,736,835</u>	<u>\$90,475,270</u>
<u>Existing Debt Compared to Legal Debt Limit:</u>		
G.O. Bonds and Notes paid by taxes, Dec. 31	\$21,240,000	\$20,535,000
G.O. Bonds Paid by proprietary funds, Dec. 31	715,000	580,000
Less: Amount Available in Debt Service Fund	<u>0</u>	<u>0</u> (A)
Net Outstanding General Obligation (GO) Debt	<u>\$21,955,000</u>	<u>\$21,115,000</u>
Net Outstanding GO Debt as Percentage of EV	<u>1.31%</u>	<u>1.17%</u>
Legal Limit for New Debt Issues	<u>\$61,781,835</u>	<u>\$69,360,270</u>
Legal Limit for New Debt as percentag of EV	<u>3.69%</u>	<u>3.83%</u>

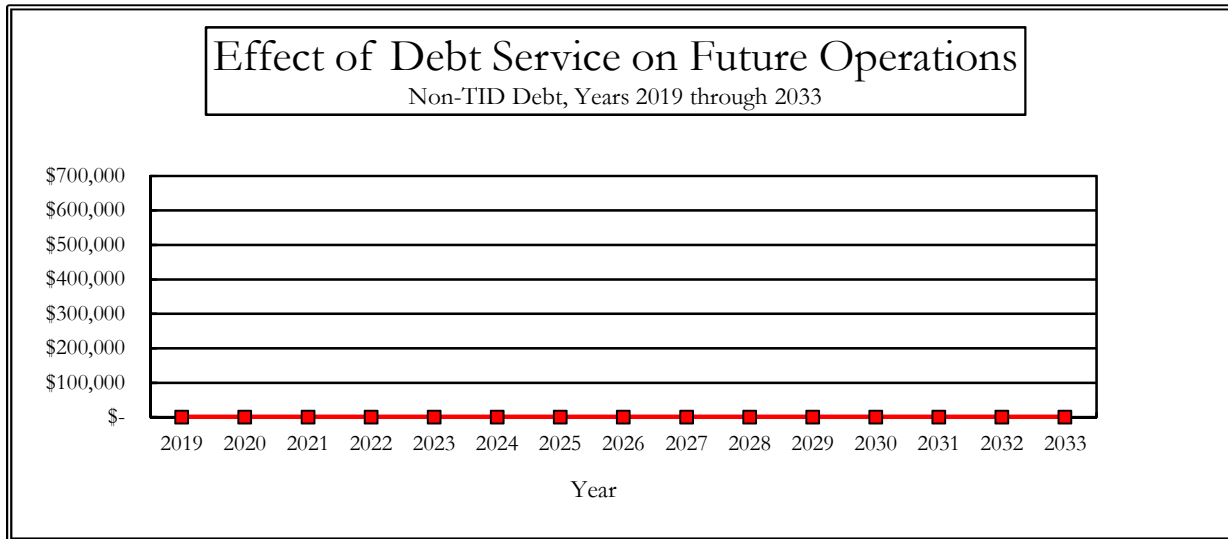
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2018.*

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Excluding Proprietary Funds)

EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS

Debt Issue	Principal Payment	Interest Payment	Total Payment
2019			
GO Community Dev Series 2013A	\$ 465,000	\$ 205,050	\$ 670,050
GO Community Dev Series 2013B	100,000	37,988	137,988
GO Community Dev Series 2015	120,000	82,500	202,500
GO NAN Series 2017	-	197,300	197,300
GA NAN Series 2018	-	653,200	653,200
Total 2019 Expenditures	\$ 685,000	\$ 1,176,038	\$ 1,861,038

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



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 109 miles of water mains and access to over 90 miles of sanitary sewer mains. The sewer utility waste flows to the Green Bay Metropolitan Sewage District (GBMSD), or NEW Water, 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 certain 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 2014 with approval coming from the PSC in October 2014. The overall water revenue requirements were increased by 5.75% as a result of this study.

The sanitary sewer system rates are established by the village board. For the past several years, the GBMSD has been increasing the utility's cost to process sewage resulting in increased customer rates. The utility will hire a consultant to perform a rate study to establish new rates that will take effect in early 2014 and the village increased rates during the 2017 budget process. 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 2018 amounts used represent estimated actual results for all of 2018. 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 2018 budget numbers in an attempt to be more consistent in reporting information related to tax levies and budget to budget variances.)

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

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

Storm Water Utility

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

User fees are established on an equivalent residential unit (ERU) basis. One ERU is equal to 3,301 s.f. of impervious surface per parcel. ERU's will be calculated by utilizing the total of impervious surface for each parcel divided by the 3,301, then rounded to the nearest one-tenth of one percent. All businesses, non-profit organizations, residential and multi-family dwelling units will be charged a user fee. The quarterly user fee was increased to \$16.08 per ERU in 2018. See chart below on rates for comparing per year.

The village converted to a monthly billing in 2008. User fees for most customers of the storm sewer utility are now based on a monthly rate of \$5.36 per ERU. Customers with storm water only billings can choose to utilize a quarterly billing.

Golf Course

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

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

In April 2011 through October 2014, the restaurant operations of the club house were rented to a local company called Coaches Corner. Since October 2014, the village has been operating the restaurant.

Water Utility Rates

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

	2015-2018	2012-2014	2009-2011
Up to 10,000 gallons	\$6.85	\$6.05	\$5.10
Next 90,000 gallons	\$6.65	\$5.75	\$4.35
Over 100,000 gallons	\$6.40	\$5.50	\$3.25

Service charge based on meter size:

	Monthly Rates				
	2015-2018	2014	2013	2012	2011
Meter Size: 5/8"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
3/4"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
1"	\$25.00	\$22.00	\$22.00	\$22.00	\$15.61
1.25"	\$33.00	\$29.00	\$29.00	\$29.00	\$21.76
1.5"	\$40.00	\$35.00	\$35.00	\$35.00	\$29.01
2"	\$59.00	\$52.00	\$52.00	\$52.00	\$42.01
3"	\$91.00	\$80.00	\$80.00	\$80.00	\$69.01
4"	\$132.00	\$116.00	\$116.00	\$116.00	\$108.01
6"	\$222.00	\$195.00	\$195.00	\$195.00	\$195.02
8"	\$325.00	\$286.00	\$286.00	\$286.00	\$286.03

Sewer Utility Rates

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

	Est. 2019	2018	2017	2016	
Vol chrg (per 1,000 gal)	\$5.18	\$5.10	\$5.10	\$4.40	
Service charge	\$6.10	\$6.00	\$6.00	\$4.00	
<i>Industrial surcharges:</i>					
BOD > 266 mg/l	\$0.29690	\$0.41746	\$0.41913	\$0.43068	per pound
TSS > 266 mg/l	\$0.26921	\$0.36632	\$0.36651	\$0.41292	" "
Phosphorus > 10 mg/l	\$0.44134	\$0.58783	\$0.58901	\$0.60597	" "
TKN > 46 mg/l	\$0.74578	\$0.75750	\$0.76448	\$0.64043	" "

Note: The rates for the four industrial surcharges represent the anticipated change effective January 1, 2019 and are matching the GBMSD's rates found in their budget document.

Storm Water Utility Rates

	2018-2019	2017	2016/2015	2008 thru 2014
ERU quarterly rate	\$16.08	\$15.78	\$15.48	\$13.00
ERU monthly rate	\$5.36	\$5.26	\$5.16	\$4.33
	2018-2019		2017	
Golf Course Rates 2015, 2014 and 2013	9 holes	18 holes	9 holes	18 holes
Daily rate	\$17.25	\$26.00	\$16.50	\$25.00
League rate	\$15.00	N/A	\$14.50	N/A
Senior rate	\$15.00	\$22.00	\$14.50	\$22.00
Junior rate	\$9.00	\$18.00	\$9.00	\$18.00
Membership fees-single		\$250	annual fee	\$625
Membership fees-married couple		N/A	annual fee	\$875
Membership fees - senior (over 60)		\$250	annual fee	\$480
Membership fees-married senior (over 60)		\$500	annual fee	\$680
Membership fees - junior (16 and under)		\$250	annual fee	\$200

Apartment Complex

In 2017, the village began construction of two apartment buildings to be located in the village center on property owned by the village. The two buildings are expected to be completed in late 2018 or early 2019 with residential units being rented starting in September 2018 for the first building. A third building is expected to be constructed beginning in 2019.

The complex will have one bedroom and two bedroom units. There are two retail spaces available for rental on the bottom floor of the first building constructed. Rents for the residential spaces are as follows:

	<i>Rents range</i>
one-bedroom units	\$800-\$1,000
two-bedroom units	\$1,100 - \$1,650

The contracted property manager will have the right to adjust rates as deemed necessary based on market conditions. The property manager will remain familiar with market rates for similar apartment facilities and adjust rates accordingly.

The village is hopeful full rental of the new units will occur by early 2019. The budget found on the following pages reflects estimated rental activity for 2018 and 2019 based on the contracted managers experience in the industry with similar rental units.

VILLAGE OF HOWARD, WISCONSIN
Combining Budget for Enterprise Funds
For Year Beginning January 1, 2019

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Apartment Buildings	Total Combined
Operating Revenue	\$ 5,785,800	\$ 4,119,700	\$ 1,017,600	\$ 625,400	\$ 1,300,000	\$ 12,848,500
Operating Expenses						
Operation and maintenance	3,856,000	2,843,600	571,938	480,650	371,600	8,123,788
Administrative and general	428,100	431,400	-	15,000	-	874,500
Depreciation and amortization	666,000	385,000	268,000	55,000	915,600	2,289,600
Total Operating Expenses	4,950,100	3,660,000	839,938	550,650	1,287,200	11,287,888
Operating Income	835,700	459,700	177,662	74,750	12,800	1,560,612
Nonoperating Revenues (Expenses)						
Interest revenue	45,000	19,000	5,000	500	2,000	71,500
Interest expense	(22,000)	-	-	-	(503,600)	(525,600)
Operating transfers out	-	-	-	-	-	-
Contributed capital	170,000	190,000	897,000	-	-	1,257,000
Transfers out (formerly Taxes)	(569,100)	(15,000)	-	-	-	(584,100)
Total Nonoperating Revenues (Expenses)	(376,100)	194,000	902,000	500	(501,600)	218,800
Change in Net Assets	459,600	653,700	1,079,662	75,250	(488,800)	1,779,412
Net Assets - January 1	29,326,866	24,726,770	24,836,279	2,803,684	(92,000)	81,601,599
Net Assets - December 31	\$ 29,786,466	\$ 25,380,470	\$ 25,915,941	\$ 2,878,934	\$ (580,800)	\$ 83,381,011

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

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$ 5,380,247	\$ 5,467,700	\$ 5,520,800
Other	269,145	264,100	265,000
	<hr/>		
Total Operating Revenue	5,649,392	5,731,800	5,785,800
	<hr/>		
Operating Expenses			
Operation and maintenance	3,536,507	3,426,795	3,856,000
Administrative and general	463,718	408,200	428,100
Depreciation	628,559	656,000	666,000
	<hr/>		
Total Operating Expenses	4,628,784	4,490,995	4,950,100
	<hr/>		
Operating Income	1,020,608	1,240,805	835,700
	<hr/>		
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	31,142	48,000	45,000
Other revenue	-	-	-
Interest and amortization expense	(30,891)	(26,600)	(22,000)
Capital contributions	589,240	500,000	170,000
Transfers out	(553,808)	(569,100)	(569,100)
	<hr/>		
Total Nonoperating Revenues (Expenses) Transfers and Capital contributions	35,683	(47,700)	(376,100)
	<hr/>		
Change in Net Assets	1,056,291	1,193,105	459,600
	<hr/>		
Net Assets - January 1	27,077,470	28,133,761	29,326,866
	<hr/>		
Net Assets - December 31	\$ 28,133,761	\$ 29,326,866	\$ 29,786,466
	<hr/>		

WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$4,959,716	\$5,022,442	\$5,333,162	\$5,380,247	\$5,467,700	\$5,520,800
Percentage Change	1.26%	6.19%	0.88%	1.63%	0.97%

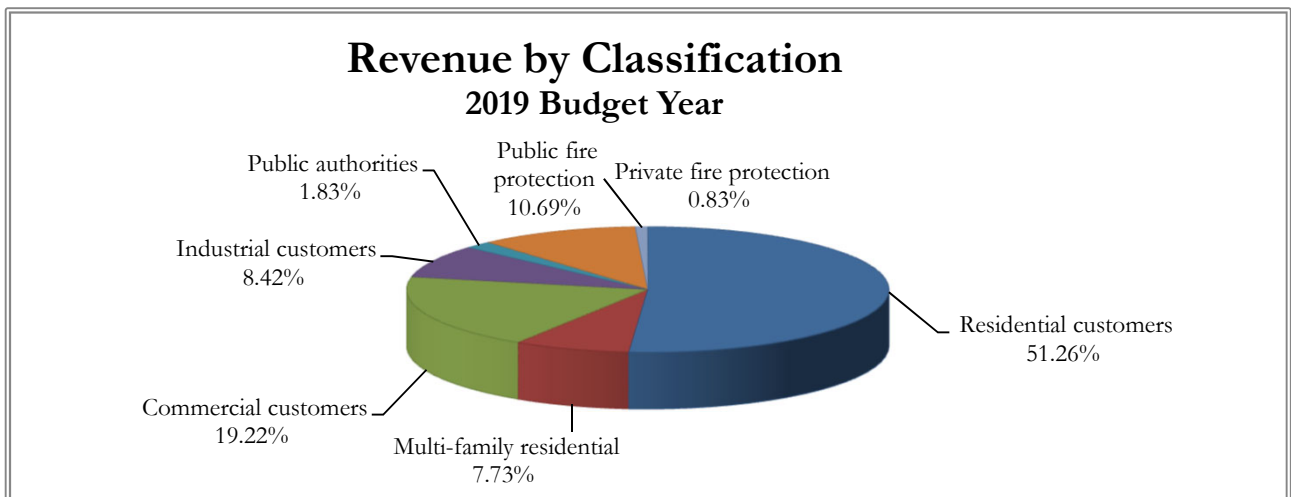
Explanations and Assumptions:

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

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Residential customers	\$ 2,736,895	\$ 2,800,000	\$ 2,828,000	51.22%
Multi-family residential	413,769	422,500	426,700	7.73%
Commercial customers	1,110,746	1,050,000	1,060,500	19.21%
Industrial customers	395,502	460,000	464,600	8.42%
Public authorities	97,708	101,000	101,000	1.83%
Public fire protection	576,707	584,000	589,800	10.68%
Private fire protection	44,664	46,000	46,000	0.83%
Other metered sales	4,256	4,200	4,200	0.08%
Total Charges for Service	\$ 5,380,247	\$ 5,467,700	\$ 5,520,800	99.92%

2019 Budget Analysis:

The budget reflects an 1% increase in all revenue categories, except private fire protection and other metered sales. A 1% growth factor was used based on estimates of a 1% growth in the number of customers in 2018 for new construction.



WATER UTILITY

REVENUE - OTHER

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$96,522	\$222,485	\$258,189	\$269,145	\$264,100	\$265,000
Percentage Change	130.50%	16.05%	20.97%	-1.87%	0.34%

Explanations and Assumptions:

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

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Forfeited discounts	\$ 28,180	\$ 30,000	\$ 30,300	11.43%
Rents	\$ 173,032	\$ 176,100	\$ 176,100	66.45%
Miscellaneous	67,933	58,000	58,600	22.11%
Total Other Revenue	\$ 269,145	\$ 264,100	\$ 265,000	100.00%

2019 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2018 due to estimated increase in number of customers.

WATER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

GOALS

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

ACCOMPLISHMENTS

2018	
2017	Continued leak detection services throughout the year and fixing leaks as discovered. Making the system more productive by less use of water due to leak detection.
2016	Continued working with staff and outside consultants on leak detection and repairs.

Quantitative Performance Measures:

Year	Number of gallons			Sold & Used	Percentage Sold
	Well water	Purchased water	Total Water		
2003	662,678,000	-	662,678,000	599,115,000	90.4%
2004	701,227,000	-	701,227,000	616,448,000	87.9%
2005	766,323,000	-	766,323,000	628,311,000	82.0%
2006	732,793,000	-	732,793,000	692,154,000	94.5%
2007	501,294,000	230,402,000	731,696,000	725,217,000	99.1%
2008	1,266,000	622,224,000	623,490,000	564,127,000	90.5%
2009	1,168,000	636,307,000	637,475,000	520,223,000	81.6%
2010	1,035,000	630,038,000	631,073,000	582,073,000	92.2%
2011	719,000	676,084,000	676,803,000	547,692,000	80.9%
2012	753,000	722,647,000	723,400,000	596,303,000	82.4%
2013	14,085,000	678,760,000	692,845,000	528,510,000	76.3%
2014	618,000	663,241,000	663,859,000	545,674,000	82.2%
2015	713,000	598,115,000	598,828,000	507,155,000	84.7%
2016	794,000	578,710,000	579,504,000	528,406,000	91.2%
2017	908,000	572,804,000	573,712,000	509,251,000	88.8%
2018 estimates	750,000	580,000,000	580,750,000	525,750,000	90.5%

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Operation labor	\$ 17,749	\$ 18,000	\$ 18,400	0.48%
Pumping operating labor	-	-	-	0.00%
Water purchased	2,753,852	2,875,000	2,945,000	76.37%
Source of supply miscellaneous	740	740	500	0.01%
Source of supply - maintenance	515	455	500	0.01%

PROGRAM EXPENDITURES (Continued)

Fuel for pumping	\$ 21,955	\$ 22,200	\$ 24,000	0.62%
Pumping supplies	109	500	200	0.01%
Maintenance pumping plant	-	-	10,000	0.26%
Water treatment labor	23,124	23,000	23,900	0.62%
Chemicals	6,610	7,150	7,200	0.19%
Water treatment supplies	2,180	2,200	2,500	0.06%
Water treatment plant maintenance	8,125	7,100	7,000	0.18%
Transmission labor	4,666	2,700	2,800	0.07%
Transmission supplies	48,772	46,700	46,700	1.21%
Rent	33,000	36,000	36,000	0.93%
Maintenance structures (painting)	-	-	300,000	7.78%
Maintenance - distribution	19,129	16,500	20,000	0.52%
Maintenance - watermains	228,728	100,000	150,000	3.89%
Maintenance - fire mains	17,451	14,000	15,000	0.39%
Maintenance - services	175,006	80,000	81,600	2.12%
Maintenance - meters	43,636	26,000	26,500	0.69%
Maintenance - hydrants	52,775	60,000	61,200	1.59%
Maintenance - misc plant	13,066	20,000	15,000	0.39%
Meter reading labor	6,076	9,050	-	0.00%
Accounting dept. labor	57,362	58,200	60,500	1.57%
Customer account supplies	1,881	1,300	1,500	0.04%
Total Operations & Maint.	\$ 3,536,507	\$ 3,426,795	\$ 3,856,000	100.00%

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Working Foreman	0.80	0.80	0.80
Laborer	2.40	2.40	2.40
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.15	0.15	0.15
Accountant Asst/bookkeeper	0.00	0.15	0.15
Utility billing clerk	0.40	0.40	0.40
Total FTEs	4.30	4.45	4.45

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$3,667,835	\$3,422,316	\$3,440,074	\$3,536,507	\$3,426,795	\$3,856,000
Percentage Change	-6.69%	0.52%	2.80%	-3.10%	12.52%

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

2018	
2017	Continued implementation of a water valve exercising program.
2016	Continued installation of new meters with new radio transmitters.

	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Administration labor	\$ 156,848	\$ 148,900	\$ 165,900	38.75%
Office supplies	59,890	40,000	45,000	10.51%
Outside services employed	12,922	20,000	13,000	3.04%
Property insurance	6,400	21,000	23,100	5.40%
Injuries and damages	27,558	22,700	10,000	2.34%
Pensions and other benefits	194,697	150,000	165,000	38.54%
Other expenses	-	-	100	0.02%
Regulatory commission exp	5,403	5,600	6,000	1.40%
Total Administration/General	\$ 463,718	\$ 408,200	\$ 428,100	100.00%

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Administrator	0.15	0.15	0.15
Administrators assistant/PIO	0.15	0.15	0.15
Public Works Director	0.25	0.25	0.25
Public Works Assistant Director	0.00	0.20	0.20
Administrative assistants	0.45	0.45	0.45
Engineer Tech & GIS operator	0.45	0.45	0.45
Total FTEs	1.45	1.65	1.65

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Est. Actual	2019 Budget
\$380,813	\$388,583	\$376,149	\$463,718	\$408,200	\$428,100
Percentage Change	2.04%	-3.20%	23.28%	-11.97%	4.88%

2019 Budget Analysis - Operations and Maintenance:

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

2019 Budget Analysis - Administration and General

Adjusted budget amounts based on historical trends and averages. Pension and other benefits will decrease in 2018 primarily as a result of an estimated 24% decrease in health insurance costs.

2019 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 represents estimates of the 2017 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

2019 Budget Analysis - Transfers Out (formerly Taxes):

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

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

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Sewer Utility

For Year Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$3,858,251	\$4,031,600	\$4,096,000
Other	217,264	152,700	23,700
Total Operating Revenue	4,075,515	4,184,300	4,119,700
Operating Expenses			
Operation and maintenance	2,812,494	2,775,236	2,843,600
Administrative and general	414,714	425,264	431,400
Depreciation	368,768	375,000	385,000
Total Operating Expenses	3,595,976	3,575,499	3,660,000
Operating Income (Loss)	479,539	608,801	459,700
Nonoperating Revenues (Expenses)			
Interest revenue	10,327	20,000	19,000
Interest expense	-	-	-
Capital contributions	366,572	532,000	190,000
Transfers (formerly Taxes)	(11,552)	(11,300)	(15,000)
Total Nonoperating Revenues (Expenses)	365,347	540,700	194,000
Change in Net Assets	844,886	1,149,501	653,700
Net Assets - January 1	22,732,383	23,577,269	24,726,770
Net Assets - December 31	\$23,577,269	\$24,726,770	\$25,380,470

SEWER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$2,980,712	\$2,988,423	\$3,024,720	\$3,858,251	\$4,031,600	\$4,096,000
Percentage Change	0.26%	1.21%	27.56%	4.49%	1.60%

Explanations and Assumptions:

The sewer rates are established by the village board. Sewage treatment is performed by GBMSD.

The 2019 budget amounts are based on the combination of historical trends, estimated new housing starts and new businesses. A rate increase of 1.6% is expected from GBMSD for 2019 and is factored into the budget.

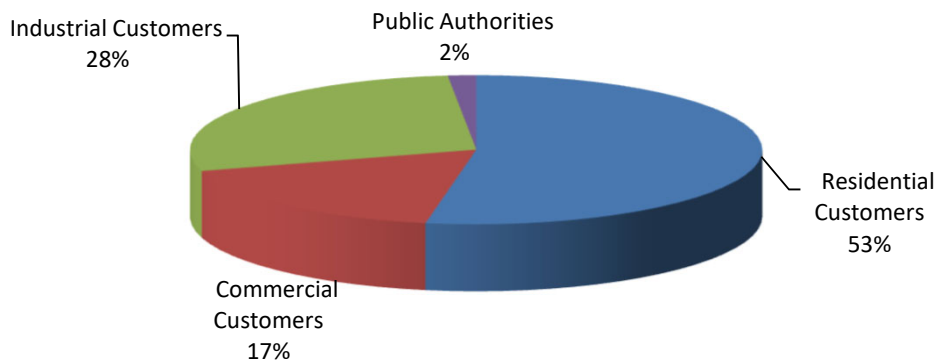
Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Residential Customers	\$2,016,540	\$2,130,000	\$2,164,000	52.83%
Commercial Customers	691,091	707,000	718,300	17.54%
Industrial Customers	1,088,470	1,130,000	1,148,100	28.03%
Public Authorities	62,150	64,600	65,600	1.60%
Total Charges for Service	\$3,858,251	\$4,031,600	\$4,096,000	100.00%

2019 Budget Analysis:

Sewer rates were increased in January 2017. NEW Water (formerly GBMSD) has increased rates for sewer treatment over recent past years and have a planned increase in 2019 of 1.6% on the flow of sewage. This budget is proposing a 1.6% increase in rates and corresponding revenue accounts above.

The Industrial customer revenues have seen fluctuations from year to year due to changes in the largest customer's pretreatment facility. Industrial revenue is estimated to increase 1.6% in 2019.

**Sewer Revenue by Classification
2019 Budget Year**



SEWER UTILITY

REVENUE - OTHER

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$14,466	\$19,384	\$21,314	\$217,264	\$152,700	\$23,700
Percentage Change	34.00%	9.96%	919.35%	-29.72%	-84.48%

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:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Forfeited discounts	\$17,484	\$19,500	\$19,700	83.12%
Miscellaneous	199,780	133,200	4,000	16.88%
Total Other Revenue	\$217,264	\$152,700	\$23,700	100.00%

2019 Budget Analysis:

The budget reflects an estimated 1% increase in forfeited discounts for 2018 based on utility growth. Miscellaneous revenue consists primarily of lot sales from a village subdivision in 2017 and 2018; no such sales will occur in 2019 as all the remaining lots were sold in 2018.

SEWER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

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

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

ACCOMPLISHMENTS

2016 - 2018 Continued monitoring flow results by updating spreadsheet with flow data. Continued with sewer cleaning and inspection program.

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Operation labor	\$44,929	\$22,000	\$22,600	0.79%
Fuel for pumping	10,555	8,000	8,300	0.29%
Phosphorus chemicals	-	-	-	0.00%
Transportation expense	15,180	14,000	20,000	0.70%
Green Bay Met Charges-treatment	2,435,871	2,494,236	2,534,100	89.12%
Maintenance - Collection	183,799	140,000	145,600	5.12%
Maintenance - Pumping	19,773	12,000	15,000	0.53%
Maintenance - General Plant	43,695	10,000	20,000	0.70%
Billing labor and supplies	58,692	75,000	78,000	2.74%
Total Operating Expenses	\$2,812,494	\$2,775,236	\$2,843,600	100.00%

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Working Foreman	0.15	0.15	0.15
Laborer	1.60	1.60	1.60
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Accountant asst/bookkeeper	0.00	0.15	0.15
Clerk Typist	0.25	0.25	0.25
Meter reader	0.25	0.25	0.25

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$2,177,214	\$2,229,431	\$2,734,023	\$2,812,494	\$2,775,236	\$2,843,600
Percentage Change	2.40%	22.63%	2.87%	-1.32%	2.46%

SEWER UTILITY

EXPENSE - ADMINISTRATION AND GENERAL

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

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

ACCOMPLISHMENTS

2016-2018 1. Updated sewer replacement schedule and continued to replace sewer lines as needed.

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Administration labor	\$ 131,340	\$ 132,000	\$ 137,300	31.83%
Meter reading labor	6,076	9,050	-	0.00%
Meter supplies (50% meter exp)	-	26,000	26,500	6.14%
Office supplies	32,385	30,000	31,000	7.19%
Outside services employed	7,487	10,000	10,000	2.32%
Property insurance	23,847	28,514	27,000	6.26%
Pensions & benefits	128,236	99,600	109,500	25.38%
Uncollectible accounts	-	500	500	0.12%
Miscellaneous (ROR)	52,343	53,600	53,600	12.42%
Rents	33,000	36,000	36,000	8.34%
Total Administration	\$ 414,714	\$ 425,264	\$ 431,400	100.00%

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Administrator	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Public Works Assistant Director	0.00	0.00	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

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$315,610	\$381,551	\$369,797	\$414,714	\$425,264	\$431,400
Percentage Change	20.89%	-3.08%	12.15%	2.54%	1.44%

2019 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 2019 budget reflects an increase based on GBMSD estimates.

2019 Budget Analysis - Administration and General

Pensions and benefits and administrative salaries make up the largest item within this category. For 2019, health insurance costs are estimated to increase by up to 15% based on preliminary cost estimates from the village health insurance agent.

2019 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 2019 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

2019 Budget Analysis - Taxes:

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

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

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$ 935,803	\$ 1,003,000	\$ 1,013,000
Other - forfeited discounts and land sales	116,201	4,400	4,600
Total Operating Revenue	1,052,004	1,007,400	1,017,600
Operating Expenses			
Operation, maintenance and general	618,319	522,300	571,938
Depreciation	252,558	260,000	268,000
Total Operating Expenses	870,877	782,300	839,938
Operating Income	181,127	225,100	177,662
Nonoperating Revenues (Expenses)			
Interest revenue	25,911	4,000	5,000
Other revenue	28,517	-	-
Capital contributions (special assessments) & grants	1,611,767	1,345,600	897,000
Total Nonoperating Revenues (Expenses)	1,666,195	1,349,600	902,000
Change in Net Assets	1,847,322	1,574,700	1,079,662
Net Assets - January 1	21,414,257	23,261,579	24,836,279
Net Assets - December 31	\$ 23,261,579	\$ 24,836,279	\$ 25,915,941

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:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$769,248	\$893,635	\$899,398	\$935,803	\$1,003,000	\$1,013,000
Percentage Change	16.17%	0.64%	4.05%	7.18%	1.00%

Explanations and Assumptions:

The storm water utility rates were most recently adjusted effective on March 1, 2017. 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:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
ERU's Revenue	\$ 931,606	\$ 1,000,000	\$ 1,010,000	99.70%
Plan review fees	4,197	3,000	3,000	0.30%
Total Charges for Service	\$ 935,803	\$ 1,003,000	\$ 1,013,000	100.00%

2019 Budget Analysis:

Estimated revenue from ERU's in 2019 is based on the current actual number of ERU's plus an estimated increase of 70 more ERU's in 2018 for one-half the year. Plan review fees historically have fluctuated from year to year, ranging between \$0-\$4,500, contingent upon plans submitted for review; utilized a conservative estimate for 2018 based on historical trends.

STORM WATER UTILITY

OPERATING EXPENSES

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

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

ACCOMPLISHMENTS

2018 Continued 4x10's for fall leaf collection.
 2017 Maintained services into 2017. Continued enforcement of runoff ordinance requirements.
 Continued one man leaf pickup services with satisfied customers.
 2016 Continued with street sweeping operations, leaf and brush pick up services.

	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Insurance	\$ 7,993	\$ 9,300	\$ 10,238	1.78%
Workers compensation	13,000	13,000	13,500	2.49%
Contracted services	124,538	50,000	65,000	9.57%
Repairs, maintenance & fuel	66,453	65,000	70,000	12.44%
Other supplies & expenses	66,432	60,000	70,000	11.49%
Employee benefits	123,239	87,000	95,700	16.66%
Salaries and wages	216,664	238,000	247,500	45.57%
Rent & other charges	-	-	-	0.00%
Total Administration	\$ 618,319	\$ 522,300	\$ 571,938	100.00%

STORM WATER UTILITY - Operating Expenses (Continued):

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Administrator	0.05	0.05	0.05
Administrative assistant/PIO	0.05	0.05	0.05
Administrative assistants-VH	0.10	0.10	0.10
Director of Administrative Services	0.05	0.05	0.05
Accountant I	0.05	0.05	0.05
Account Clerk	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Public Works Assistant Director	0.00	0.20	0.20
Administrative assistants - PW	0.30	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.75	1.75	1.75
Engineer Tech & GIS operator	0.70	0.70	0.70
Mechanics	0.20	0.20	0.20
Laborer - leaf collection	0.25	0.25	0.25
Totals	4.15	4.35	4.35

2019 Budget Analysis:

The 2019 budget is anticipating a 10% increase in benefits due to an estimated 156% increase in health insurance. Increased wages to allow for a 1.5% cost of living increase plus a possible step increase. Contracted services has noted large changes in recent years requiring an average to be used for budget purposes.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$673,258	\$562,323	\$739,823	\$618,319	\$522,300	\$571,938
Percentage Change	-16.48%	31.57%	-16.42%	-15.53%	9.50%

Water and Sewer Debt Service Summary

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

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

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

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

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

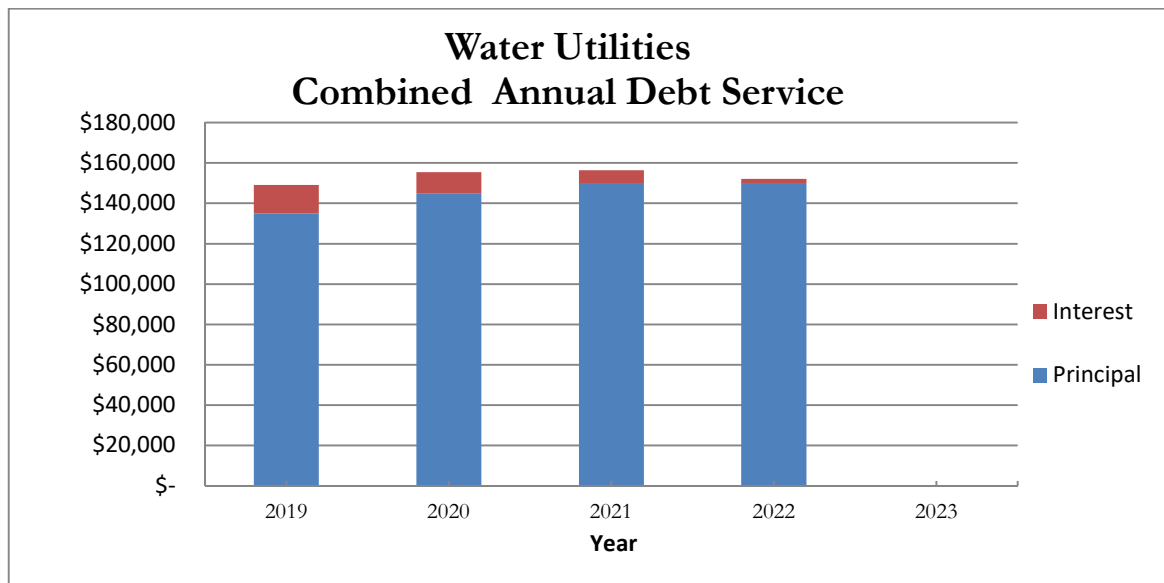
The village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue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

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

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

The following schedule is a list of debt payments expected in the 2019 budget year:

Debt Issue	Principal Payments	Interest Payments	Total Payments
General Obligation Debt - Water	\$135,000	\$14,152	\$149,152
	-	-	-
Totals for 2019	\$135,000	\$14,152	\$149,152



Water Debt Service (Continued)

Effects of existing debt on future operations:

Year	Debt Service			Debt Allocated To	
	Principal	Interest	Total	Water	Sewer
2019	\$ 135,000	\$ 14,152	\$ 149,152	\$ 149,152	\$ -
2020	\$ 145,000	\$ 10,508	\$ 155,508	\$ 155,508	\$ -
2021	\$ 150,000	\$ 6,450	\$ 156,450	\$ 156,450	\$ -
2022	\$ 150,000	\$ 2,175	\$ 152,175	\$ 152,175	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 580,000	\$ 33,285	\$ 613,285	\$ 613,285	\$ -

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 2019 reflected above does not agree with the total interest reported in the water budget.

Howard Commons Apartment Complex
Statement of Budgeted Revenue, Expenses and Changes in Net Position
For Year Beginning January 1

	2017 Actual	2018 Estimated	2019 Budget
Revenue			
Apartment rents	\$ -	\$ 140,000	\$ 1,257,000
Parking fees	-	4,000	35,000
Storage fees	-	3,500	8,000
Total Operating Revenues	-	147,500	1,300,000
Operating expenses:			
Management fee	-	5,800	49,300
Leasing staff	-	12,000	48,000
Payment-in-lieu of tax	-	-	140,800
Property insurance	-	8,700	26,000
Marketing	-	-	12,000
Office supplies	-	200	2,000
Utilities	-	11,000	32,000
Maintenance	-	15,000	61,500
Depreciation	-	-	915,600
Total operating expenses	-	52,700	1,287,200
Operating income		94,800	12,800
Nonoperating revenue and expenses			
Interest income	-	12,000	2,000
Interest expense	-	(198,800)	(503,600)
Total nonoperating revenue (expenses)	-	(186,800)	(501,600)
Change in Net Assets	-	(92,000)	(488,800)
Net Assets - January 1	-	-	(92,000)
Net Assets - December 31	\$ -	\$ (92,000)	\$ (580,800)

Summary of Howard Commons Apartment Complex Budget

During 2017, the village board took action to begin construction of two apartment buildings in the village center or downtown area. The original goal of this project was to avoid giving large cash incentives to a developer and have the village own and operate the apartment complex until the complex could be sold at a break-even amount (when the sales price equals or exceeds the amount owed on the project). Staff proceeded with this project by obtaining a construction manager and two consultants to assist in designing the complex and obtaining contractors for construction.

While staff was working through the financing issues on this project, bond counsel informed the village that the apartments would need to be owned by the village's Community Development Authority, in order to obtain exempt interest on debt issuance. Another condition of tax exempt status, was to own the facility for as long as the debt is outstanding.

Debt was issued on this project in October 2017 of approximately \$10 million with an additional \$16 million being anticipated to borrow in 2018. There was \$1 million of the 2017 debt issuance that was recorded in TIF

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

Mission

Provide our residents with a safe, friendly, attractive place to live in the downtown area of the village creating a vibrant area for future growth.

Goals

Maintain a strong financial position by offering upscale rental units at market price; create a unique community identity; provide a safe and secure community; and maintain the Howard Commons apartments in excellent condition for current and future years.

Accomplishments

2017	Hired an architect to design the apartment buildings. Hired a consultant to assist in the design, rent determination and other operating decisions as well as managing the property. Hired a construction manager. Approved # contracts for the construction of the apartments.
2018	Completed construction and began renting rooms.

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Continued)

EFFECTS OF EXISTING DEBT ON FUTURE OPERATIONS

Year of Payment	Total of General Obligation Debt Paid Through Property Taxes			Less: Payments Made By TIDs or Enterprise Funds		Total Non-TID Net Payment
	Principal Payment	Interest Payment	Total Payment	Principal Payment	Interest Payment	
2019	\$ 700,000	\$ 1,176,050	\$ 1,876,050	\$ 700,000	\$ 1,176,050	\$ -
2020	\$ 700,000	\$ 1,171,145	\$ 1,871,145	\$ 700,000	\$ 1,171,145	\$ -
2021	\$ 10,570,000	\$ 1,146,188	\$ 11,716,188	\$ 10,570,000	\$ 1,146,188	\$ -
2022	\$ 17,055,000	\$ 919,063	\$ 17,974,063	\$ 17,055,000	\$ 919,063	\$ -
2023	\$ 735,000	\$ 263,988	\$ 998,988	\$ 735,000	\$ 263,988	\$ -
2024	\$ 740,000	\$ 222,550	\$ 962,550	\$ 740,000	\$ 222,550	\$ -
2025	\$ 745,000	\$ 199,100	\$ 944,100	\$ 745,000	\$ 199,100	\$ -
2026	\$ 750,000	\$ 174,075	\$ 924,075	\$ 750,000	\$ 174,075	\$ -
2027	\$ 780,000	\$ 148,650	\$ 928,650	\$ 780,000	\$ 148,650	\$ -
2028	\$ 510,000	\$ 122,250	\$ 632,250	\$ 510,000	\$ 122,250	\$ -
2029	\$ 515,000	\$ 105,900	\$ 620,900	\$ 515,000	\$ 105,900	\$ -
2030	\$ 520,000	\$ 89,400	\$ 609,400	\$ 520,000	\$ 89,400	\$ -
2031	\$ 525,000	\$ 72,750	\$ 597,750	\$ 525,000	\$ 72,750	\$ -
2032	\$ 530,000	\$ 53,325	\$ 583,325	\$ 530,000	\$ 53,325	\$ -
2033	\$ 535,000	\$ 33,565	\$ 568,565	\$ 535,000	\$ 33,565	\$ -
2034	\$ 190,000	\$ 13,460	\$ 203,460	\$ 190,000	\$ 13,460	\$ -
2035	\$ 200,000	\$ 3,500	\$ 203,500	\$ 200,000	\$ 3,500	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 36,300,000	\$ 5,914,959	\$ 42,214,959	\$ 36,300,000	\$ 5,914,959	\$ -

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