VILLAGE OF HOBART, WI
2013 OPERATING BUDGET

Traveling around our beautiful Village of Hobart. Photos courtesy of Trustee Ed Kazik.

1.0 TABLE OF CONTENTS

2.0 INTRODUCTION & VILLAGE INFORMATION

LETTER OF TRANSMITTAL 4
ELECTED OFFICIALS 13
VOLUNTEER COMMITTEE MEMBERS & COMMISSIONERS 14
VILLAGE STAFF & CONSULTANTS 16
HOBART COMMUNITY PROFILE 17
VILLAGE MISSION STATEMENT AND CORE ORGANIZATIONAL VALUES 22
CENSUS AND DEMOGRAPHIC INFORMATION 24
ORGANIZATIONAL CHART 26
VILLAGE PERSONNEL (TABLE OF FULL TIME EQUIVALENTS) 27
2013 BUDGET CREATION AND ADOPTION SCHEDULE 29

3.0 VILLAGE FUNDS, FINANCIAL POLICIES AND FUND BALANCE 31

BASIS FOR BUDGETING/ACCOUNTING, FUND STRUCTURE AND DESCRIPTIONS 32
FINANCIAL POLICIES 35
FUND BALANCES OF GOVERNMENTAL FUNDS 40

4.0 BUDGET SUMMARY 41

5.0 GENERAL FUND (GF) REVENUES 43

6.0 GENERALFUND (GF) EXPENDITURES 51

6.1 GENERAL GOVERNMENT EXPENDITURES

VILLAGE BOARD OF TRUSTEES 54
VILLAGE ADMINISTRATION & FINANCE 56
CLERK-TREASURER 60
PROPERTY ASSESSMENT 65
PROPERTY & CASUALTY INSURANCE 66
ELECTIONS ADMINISTRATION 67
ACCOUNTING/AUDITING 68
MUNICIPAL COURT 69
LEGAL SERVICES 72
COMMUNITY DEVELOPMENT/TRIBAL AFFAIRS 73
GENERAL BUILDINGS & GROUNDS 76

6.2 PUBLIC SAFETY EXPENDITURES 77

POLICE DEPARTMENT 79
FIRE DEPARTMENT 83
RESCUE SERVICES 87
HOBART FIRST RESPONSE TEAM 88
ANIMAL CONTROL 89

6.3 **CONSERVATION AND PLANNING EXPENDITURES** **90**
NEIGHBORHOOD SERVICES- BUILDINGS, ZONING & CODE COMPLIANCE 92
PLANNING AND ZONING COMMISSION, SITE REVIEW COMMITTEE 96
PARKS, PROMOTIONS & URBAN FORESTRY 97

6.4 **PUBLIC WORKS EXPENDITURES** **99**
NEIGHBORHOOD SERVICES- DIVISION OF PUBLIC WORKS 101
REFUSE & RECYCLING 105
STREET LIGHTING 106

7.0 DEBT SERVICE FUND 107

8.0 CAPITAL IMPROVEMENT FUND 110

9.0 PROPRIETARY FUNDS 113
WATER UTILITY FUND – "02" 114
SANITARY SEWER UTILITY FUND – "03" 119
STORMWATER MANAGEMENT UTILITY FUND – "07" 124

10.0 TAX INCREMENT DISTRICTS (TIDs) 128
TID #1 FUND – "08" 129
TID #2 FUND – "09" 131

APPENDIX A: WAGE/SALARY COST TOTALS BY POSITION
APPENDIX B: WAGE/SALARY COST TOTALS AND ALLOCATION BY ACCOUNT
APPENDIX C: DENTAL/HEALTH INSURANCE COST TOTALS AND ALLOCATION BY ACCOUNT
APPENDIX D: WISCONSIN RETIREMENT SYSTEM COST TOTALS AND ALLOCATION BY ACCOUNT
APPENDIX E: OTHER FRINGE BENEFIT COST TOTALS AND ALLOCATION BY ACCOUNT
APPENDIX F: GLOSSARY OF WISCONSIN GOVERNMENT FINANCE TERMS
APPENDIX G: LONG TERM DEBT SERVICE PLAN AND SOURCE OF FUNDS

2013 Operating Budget
Letter of Transmittal

Village of Hobart, Office of the Village Administrator
2990 S. Pine Tree Road Hobart, WI 54155
(920) 869-3804
andrew@hobart-wi.org

January 1, 2013

Dear Honorable President, Trustees, and Citizenry of Hobart:

Herein transmitted is the comprehensive 2013 budget document and related narrative for the Village's financial blueprint and operations. Our Management Team has worked several weeks to put this budget plan together in accordance with the Village Board's goals. We are proud of not only its financial plans, but of the extensive work in improving our budget as a communication tool for our taxpayers. The 2013 budget puts forth the resources to continue meeting the Mission of the Village which is as follows:

> ***The Village of Hobart officials and employees will lead the community in the delivery of the finest municipal services in the most cost-responsible manner to ensure a high quality of life and safe neighborhoods while maintaining flexibility to respond to the needs of citizens in our ever-changing community. Action taken in pursuit of our mission will be in accordance with democratic principles and the Constitution of the United States of America.***

This past year, we have seen increasing uneasiness in federal and state government. During the drafting of this budget, much rhetoric and attention is being given to a national "fiscal cliff". We, at the local level of government in Wisconsin, are in an adjustment pattern after major policy changes in collective bargaining, and drastic cuts to state aids to local governments and school districts. The Village received an additional cut of approximately $21,000 in our general transportation aids from the state. However, as we are not as reliant on state aid, combined with the fact that we are experiencing tremendous growth of our local tax base, Hobart is a bit shielded from having to make stressed decisions on finances and service levels.

LOOKING BACK AT 2012

As much as this budget document is designed to be a plan for the coming year, it's important to recap the year 2012 leading up to this budget's approval. Below are just a few of the big projects, policies or issues in 2012.

LONGTERM BOND RATING UPGRADE FROM STANDARD & POOR'S

During a bond refinancing and new issue this past July, the Village undertook a rating call with Standard & Poor's (S&P). A "rating call" is customary prior to investors buying our municipal

bonds. During a rating call, the Village's financial management, balance sheets and local economy is analyzed to give bond purchasers a better understanding of the Village from a financial point of view. S&P issued a determination that the Village's long-term bond rating would be upgraded from a "AA-" to "AA". Reasons cited for the rating upgrade include the following:

- Access to the diverse Green Bay area employment base;
- Very strong economic indicators (i.e. building activity, median home values and median household income);
- Positive financial operations and the maintenance of a very strong general fund balance.

Hobart taxpayers benefit from such an upgrade because our bonds become more competitive on the municipal bond market, and we can compete for much better interest rates on long-term debt. The upgrade is a great report card of the Village's management of debt obligations.

VILLAGE NEW CONSTRUCTION BOOMING

Hobart again led all Brown County cities and villages in new valuation. *Equalized value* is the total value of all land, buildings and other improvements in each municipality. Hobart's net new construction value was $17,500,500, an increase of 2.78% over 2011. Additionally, tax increment district (TID) #1 *equalized* increment value is $30,302,100. This means that TID #1 has realized $30,302,100 in added tax base since its creation in 2009. This is a remarkable figure, and a sign of the great start we have experienced with *Centennial Centre at Hobart.* TID #2, which is only 1 year old, showed $2,908,200 of new construction value. You will see excellent trends in building permit data, especially single family home permits, in the statistical section of the Department of Neighborhood Services on page 92. The overall assessed value of the Village increased 2.69%, to $666,981,300.

SEWER RATE ANALYSIS

In April 2012, The Board approved a new sewer rate recommended by the Village's Water and Sewer Advisory Committee (WSAC). The new rate, effective for the second quarter 2012 utility bills, placed the average residential sewer bill at about $125.75 per quarter; an increase of roughly $22.65 per quarter, or $7.55 per month, over the previous sewer rate. It is anticipated that the Village's customer growth will keep the sewer rates stable into the future, but the Committee will meet annually to determine if our sewer rates need smaller, annual adjustments to keep pace with increasing pass-through charges from Green Bay Metro Sewerage District (GBMSD).

YARD WASTE COLLECTION SITE

At a time when most local governments are rolling back service levels, Hobart was able to offer, for the first time, a yard waste collection site for residents to dispose of leaves, grass clippings, etc. The Division of Public Works processed 30 tons of material in the yard waste site's first season. The Village will continue to provide this service in 2013, and hopefully, in perpetuity.

MOVING FORWARD: 2013 CORE BUDGETARY ISSUES AND PRIORITIES

Although Hobart's finances have been less impacted by the new state policies and budget cuts than other municipalities and school districts, the Village was facing fiscal challenges in putting together this 2013 budget. The larger-dollar items include:

- **Increased funds needed for road improvement projects in Capital Fund;**
- **"Seeding" equipment/vehicle/building reserve funding in Capital Fund;**

- **Maintaining legal services budget in light of intergovernmental considerations between the Village and Oneida tribe;**
- **Accommodating Police Department staffing requests for additional part-time officer hours;**
- **Overcoming state shared revenue reductions (-$21,000);**
- **Ensuring storm water utility revenues remained whole despite lack of payment by Oneida tribe on trust property.**

Despite another round of decreases in state shared revenues to the Village, and an actual levy decrease, the 2013 approved budget contained herein allocates money for a new 32 hour per week DPW employee (gross cost ~$52,300- offset by other cost reductions such as elimination of contracted snow plowing operations), an additional 15 hours per week for part-time police patrol (cost ~ $18,000), and an additional $36,075 for road repaving projects. Perhaps most importantly, the Village has begun to put monies into equipment and vehicle replacement funds for its fire and public works departments; funding provided herein totals $25,000 for fire and $5,000 for public works reserve accounts. The Village will look to formally establish these reserve accounts in 2013 with hopes of providing additional funds in the reserve accounts over the next few budget cycles until an optimal funding level is achieved.

Like every new fiscal year, the Village also contends with increasing costs in various operations and maintenance line items. Some of these increasing costs include:

- Health Insurance premiums;
- Gas, electric and other utilities for public facilities;
- Fuel cost.

The 2013 budget also required the Village to accommodate increased costs for County Rescue services, elections, and approximately $10,000 for the hiring of a management intern. The Village Board was able to accommodate these operational costs increases, and new budget priorities, with 2013 levied funds without adding to the Village's tax rate. In fact, the tax rate decreased by $.03/$1,000 of property value. Let's now take a look at the detailed breakdown of the Village tax rate and how your property tax dollars are actually split between various taxing jurisdictions.

SUMMARY OF ADOPTED LEVY AND TAX RATE PAYABLE 2013

2013 Tax Calculations

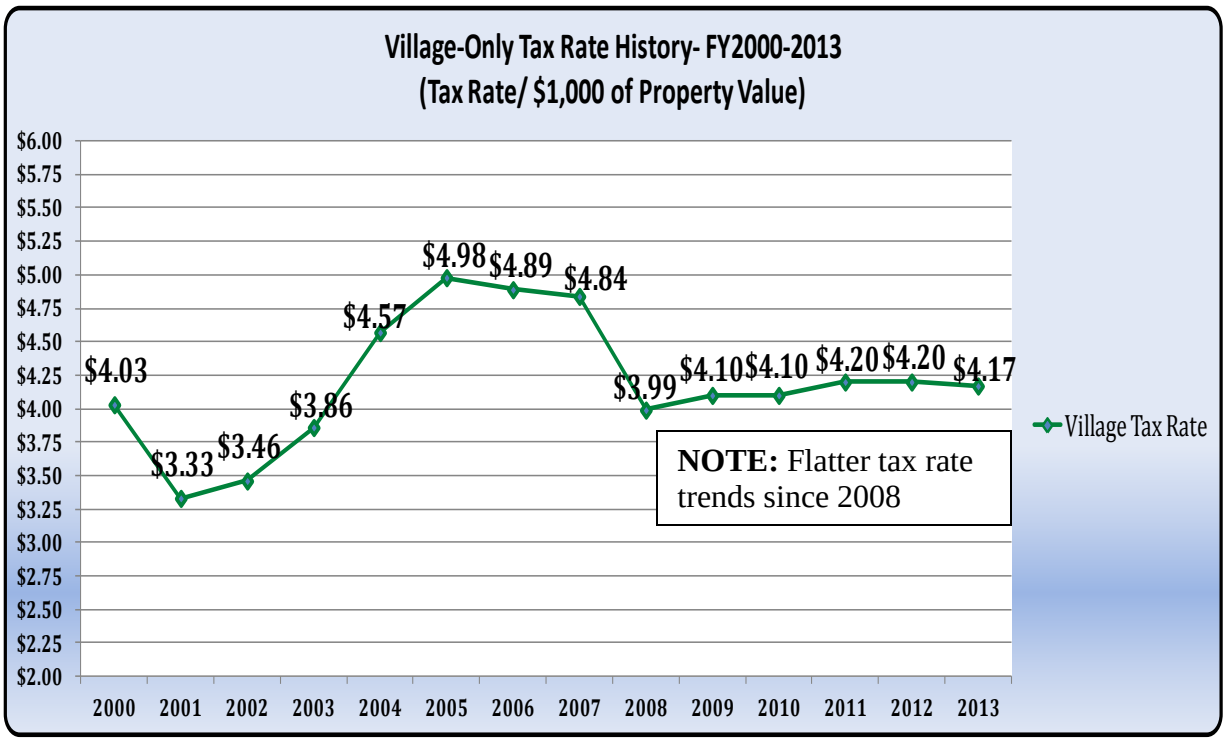
The 2013 Hobart operating budget has a levy of $2,730,767.35. The levy is the amount of money needed to balance the budget after all revenues and expenditures are taken into account. The levy for ***village operations*** decreased $5,323, or 0.20%. The total village levy including the levy required to capture TID #1/#2 valuation/revenue, which is not related to village operations increased $70,090, or 2.63%, from 2012. The levy amount is then divided by the total assessed value of all properties within the Village based on the last property valuation (assessment). The following calculation is used when determining the "mill rate", the amount levied divided by the assessed value. The mill rate is then used to compute the tax rate; the amount per thousand dollars of value that taxpayers pay. This is the key figure shown on property tax bills each December.

2013 Tax Rate Calculation

$2,617,376.02 Expenditures
-$1,218,365.65 Revenues =
$ 1,399,010.37 (general fund tax levy)
+ $764,011.34 (debt service tax levy)
+ $474,615.00 (capital expenditures levy)
+ $144,111.90 (tax increment levy)
Equals: $2,781,748.61 (total levy)

$2,781,748.61 (total levy) = .004170(mill rate) X 1,000 =**$4.17/$1,000 (tax rate)**
$666,981,300 (assessed value)

Hobart's 2013 tax rate is the third lowest in the past nine years. Below, the taxpayer can see the historical trends of Village-only tax rates since 2000. Remember, that other taxing entities, such as the school district, technical college, county and state make up a substantial portion of the annual property tax bill.



Hobart's tax rate remains highly competitive with other Brown County communities. The Village boasts the 4th lowest tax rate among other cities and villages in Brown County. The Village was able to achieve its 2012 tax rate decrease without relying on fund balance reserves.

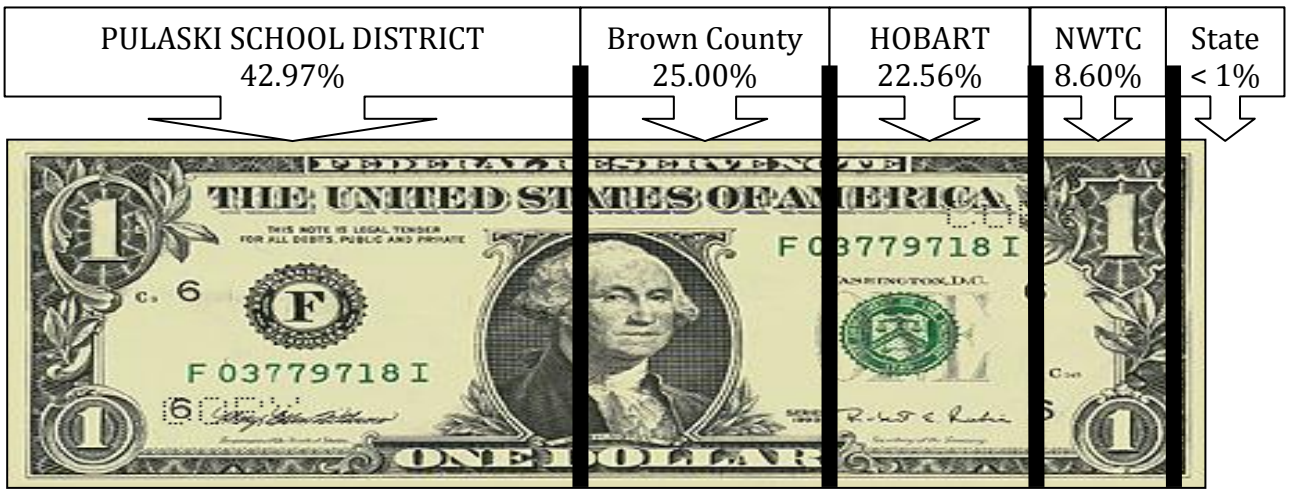
The graphic below depicts how the Village of Hobart tax rate compares with the tax rates of other cities and villages in Brown County.

City/Village	2013 Tax Rate
Bellevue	$2.78
Denmark	$3.28
Howard	$3.33
Hobart	$4.17
Suamico	$4.21
Ashwaubenon	$4.69
De Pere	$6.17
Allouez	$6.45
Wrightstown	$6.81
Pulaski	$7.01
Green Bay	$8.95

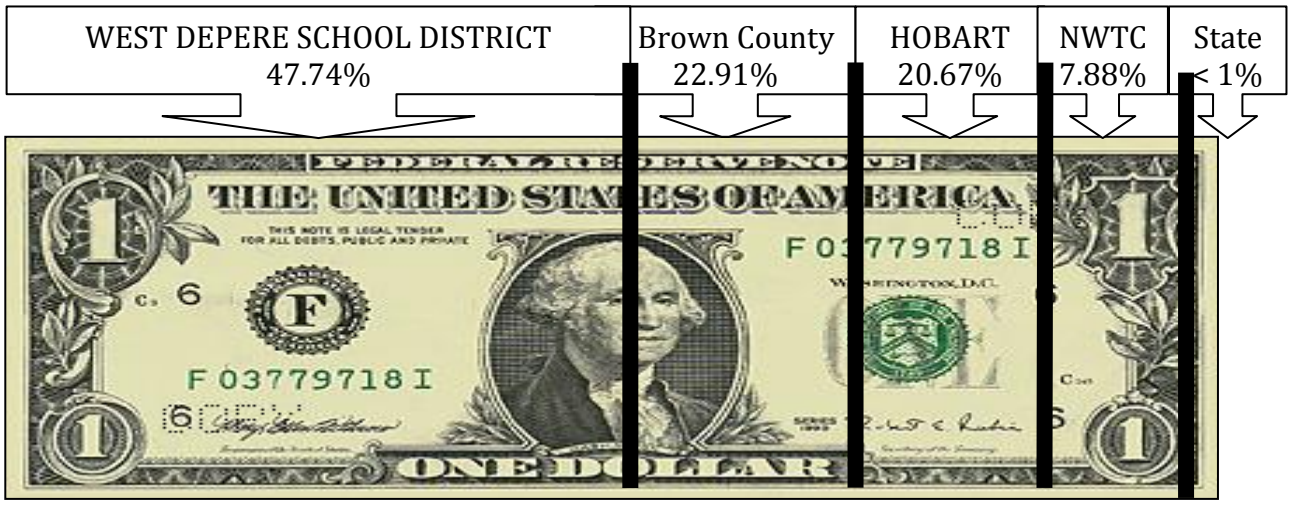
BREAKDOWN OF THE PROPERTY TAX BILL- WHERE DO MY TAXES GO?

Where Do Hobart Taxpayer Dollars Go? How is Your Tax Payment Distributed? It is important to remember that the Village of Hobart is only one of several taxing jurisdictions that share your property tax payments. Although the Village collects your entire tax payment, it only retains 20-23% (depending on which school district you reside) for Village of Hobart operations. Other entities, such as school districts, Brown County, NWTC and the state of Wisconsin also retain a portion of your tax payment. Below, residents can view a breakdown of how your property tax dollar is distributed among the multiple taxing jurisdictions. The first dollar graphic is for those properties within the Pulaski School District; the second is for properties within the West De Pere School District.

Distribution of Your Property Tax Dollar (Pulaski Community School District)



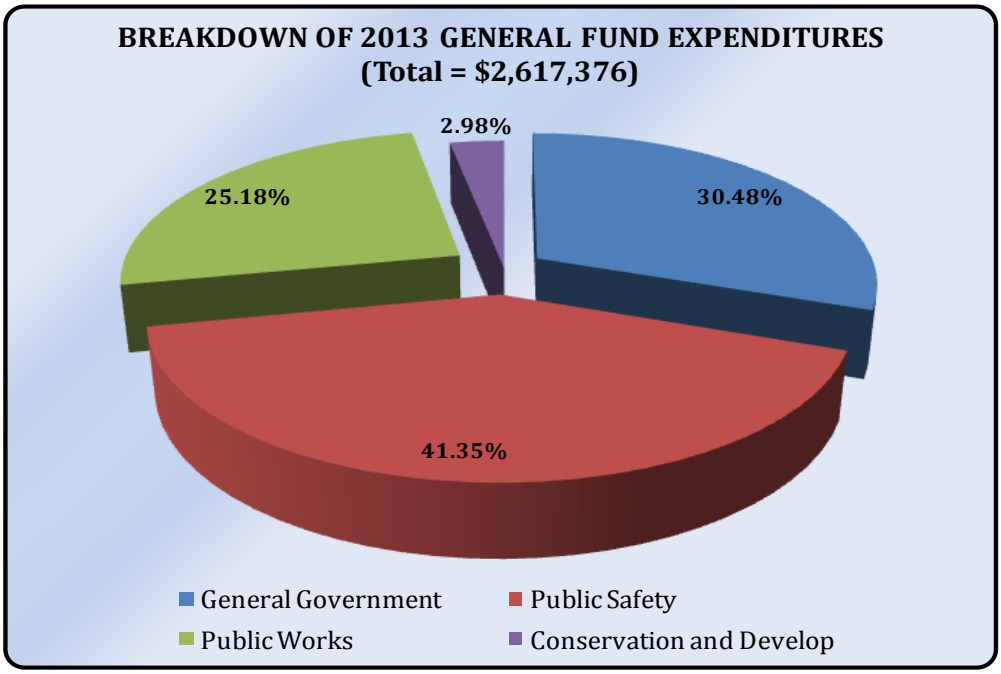
Distribution of Your Property Tax Dollar (West De Pere School District)



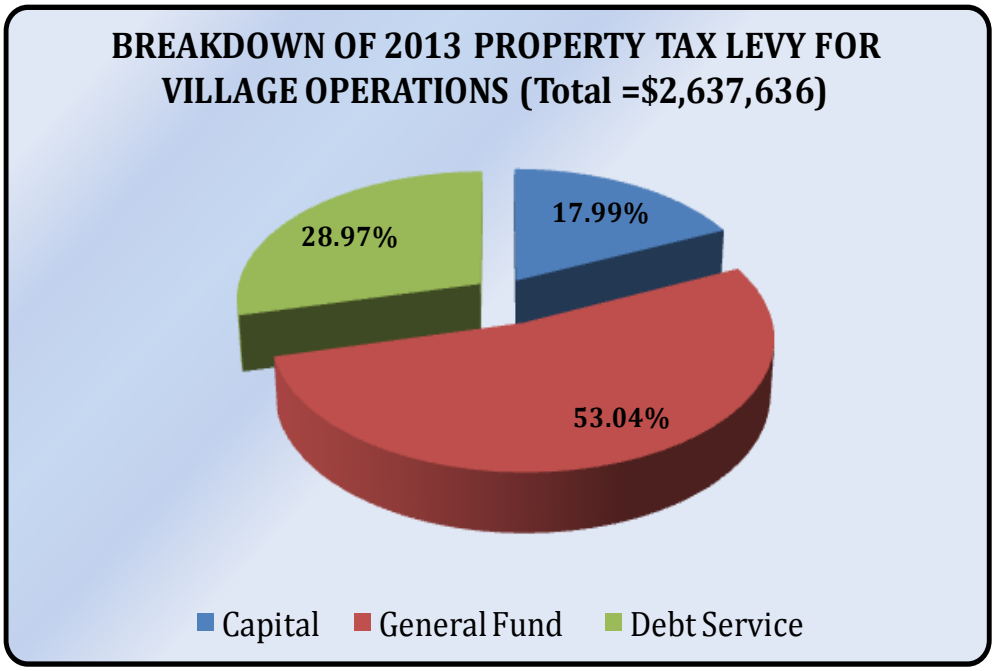
Residents served by West De Pere and Pulaski School Districts see different amounts because, just like individual government entities, school districts are autonomous taxing agents. The rates of the two districts differ based on the amount needed from taxpayers to balance revenues and expenditures specific to each school district. The dollar bill graphics above show that only 20.67% (West DePere) and 22.56% (Pulaski) of the funds coming from Hobart taxpayers are used to **operate the Village of Hobart**. The remaining 77-80% or so of your property tax payment goes to other taxing jurisdictions that make their own financial and policy decisions.

As an example: a Hobart resident in the Pulaski School District with a property valued at $150,000 would pay a total tax bill of $2,772, not including other special charges contained on the property tax bill. The Village of Hobart's share of that total $2,772 for Village operations is 22.56%, **or about $625.** The other $2,147 goes to the school district, county, state and NWTC. School districts and Brown County represent the greatest portion of the annual property tax bill, and this is true on a consistent basis, year after year.

Based on the above example, how does the Village use the $625 you pay for its operations? The Village "general fund" is the largest fund containing all general government activities and is funded by property taxes. The 4 "large" categories in the general fund are General Government, Public Safety, Public Works and Conservation and Development. The pie chart on the top of the next page depicts how the $625 used in this example is divided and spent. In other words, how it is allocated through general fund spending.



The chart below depicts how the overall property tax levy is broken down. Three funds make up the property tax levy including the General Fund (discussed above) the Capital Fund and Debt Service funds. Details of each of these funds are contained later in this document, but for 2013 the breakdown of the property tax levy is as follows:



2013 FEES & USER CHARGES

Fees and User Charges are not paid for by general property taxes like the above funds, but through either a special charge on the property tax bill (garbage/recycling and storm water utility) or through the water and sewer utility bills based on individual consumption per 1,000 gallons gauged through a meter on a home or business.

2013 Garbage and Recycling User Charges

For 2013, the Village Board kept the garbage and recycling user charges the same as 2012. The charges that will appear on your property tax bill (depending on the size of the cart you have) are as follows:

Container Size	2011 Charges	2012 Charges	2013 Charges
95 Gal.	$159.26	$148.91	$148.91
65 Gal.	$157.18	$146.96	$146.96
32 Gal.	$146.78	$137.24	$137.24

I encourage all of our residents to continue placing all recyclable materials in the designated recycling bin; the more we recycle the more money we save! The Village receives a rebate for recyclable materials based on global market for paper, tin, etc. These rebates have steadily declined in the last 18 months. The Village will consistently monitor the markets and may have to adjust the garbage and recycling charges in the future if user charges are not meeting collection and processing costs.

2013 Storm Water Utility Rates

The Storm Water Utility's rate will see a slight increase of $9.22 per Equivalent Residential Unit (ERU). An average residential home is 1 "ERU". The total 2013 charge per ERU is $78.22. The storm water rate increase is a direct result of the Oneida tribe's refusal to pay storm water user charges on its federal trust parcels. In February, 2010, the Oneida tribe sued the Village over the validity of the storm water user charges on the trust properties. The annual user charges (revenue) for the storm water utility from tribal trust property is approximately $46,000. The Utility's rate increase accounts for this potential loss of revenue. An initial court ruling in favor of the tribe's position has been appealed by the Village.

2013 Utility Fees: Sewer Utility Rates

Sewer utility rates will remain the same as 2012 rates. The current residential rates are $4.75/1,000 gallons. Hobart, along with most other Brown County communities, receives sewer treatment from GBMSD and is charged a rate per 1,000 gallons of sewage treated by GBMSD. The GBMSD's treatment charges are the biggest operational cost to our Village sewer utility; GBMSD's costs are directly "passed through" to Hobart sewer customers.

For 2013, GBMSD sewer treatment rates increased $.20 per 1,000 gallons. The 2012 municipal rate was $2.14 per 1,000 gallons; the 2013 rate is $2.34 for an increase of 9.3%. The Village accommodated GBMSD rate increases in the 2013 sewer utility budget without having to increase rates for Hobart sewer users.

2013 Utility Fees: Water Utility Rates

Water utility rates will remain unchanged from 2012. The current residential water rate is $4.35/1,000 gallons of water used. The $4.35/1,000 gallons rate was implemented in June 2011 as

part of the "Phase II Water Rate Reduction Strategy" adopted by the Village Board. For more background information on the last rate increase, please see our homepage www.hobart-wi.org.

ORGANIZATION OF BUDGET DOCUMENT

The orientation of the budget book should give citizens an easy to read "snapshot" of the Village's financial direction in 2013. The documents that follow contain details of Village revenues and expenditures. The individual department and program budgets are complete with a description of the service area, personnel associated with that program, recent accomplishments and management initiatives for 2013. The staff has placed a great emphasis on starting a performance measurement program. As you will see, each department has "indicators & outcomes". The measures are a work in progress and will be revised in coming budgets. The staff does feel these will be valuable for decision making from both the management team's perspective and for Village Board policy decisions.

The information contained in this budget document is intended to meet credentialing criteria for the Government Finance Officers Association Distinguished Budget Presentation award. In order to receive this award, a governmental unit such as the Village of Hobart must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. We believe this document meets these criteria and will be submitting this budget for award designation.

CLOSING

As our 2013 financial plan outlines, the fiscal responsibility exhibited by the Village Board in recent years has provided the firm financial ground on which the Village stands. Evidence of our fiscal strength lies in the fact we continue to maintain a strong fund balance, have reliable sources of revenue and have increased our long-term bond rating to a "AA", all with a slight decrease in property taxes to our residents. We believe that the 2013 budget balances the needs of our growing community, yet ensures our financial stability into the future.

I want to recognize and thank the management staff and Village Board for all their hard work in approving and improving our budget and operating plan over the past several years.

Ever Forward,

Andrew J. Vickers, M.P.A
Village Administrator

ELECTED OFFICIALS

2013

VILLAGE BOARD

	Term Expires
VILLAGE PRESIDENT	
Richard R. Heidel	April 2014
VILLAGE TRUSTEES	
David Dillenberg	April 2013
Ed Kazik	April 2014
Debbie Schumacher	April 2014
Donna Severson	April 2013

VOLUNTEER COMMITTEE MEMBERS & COMMISSIONERS

PLANNING AND ZONING COMMISSION:
Richard Heidel (Chair)
Dave Dillenburg (Vice Chair)
Tom Dennee
Ray Gardner
David Johnson
Jeff Ambrosius
Bob Ross

WATER & SEWER ADVISORY COMMITTEE:
Steve Bach (Chair)
Don Dahlstrom
Pat Doherty
Craig Fletcher
David Smith
Donna Severson (Trustee Liaison)
Dave Dillenburg (Trustee Liaison)

PUBLIC WORKS COMMITTEE:
Richard Happel (Chair)
Dave Baranczyk
Jerry Lancelle
Dennis Loy
Keith Sowinski
Ed Kazik (Trustee Liaison)

ETHICS BOARD:
Fran Junio (Chair)
Greg Jerlinga (Vice Chair)
Florence Banaszak
Jim Goral
Jeff Johnson

PARK & URBAN FORESTRY COMMITTEE:
Shaun Hanold
Jim Hebel
Debbie Schumacher (Trustee Liaison)
Alecia Hanold

SITE REVIEW COMMITTEE:
Dave Dillenburg (Chair)
Mike Ambrosius
Dave Baranczyk
Rick Nuetzel
Tom Tengowski
Merlin Zimmer
Allyn Dannhoff (ex-officio)
Rick Baye

POLICE & FIRE COMMISSION
John Shimek (Chair)
Karen Dorau (Hobart)
Tim Garvey (Hobart)
Ron Jaeger (Lawrence)
Gary Pieschek (Hobart)

COMMUNITY DEVELOPMENT AUTHORITY:
Bart Schultz (Chair)
George Madl (Secretary)
Dave Landwehr
Bob Ross
Terri Sullivan
Dennis Reim (Technical Liaison)
Ed Kazik (Trustee Liaison)
Deb Schumacher (Trustee Liaison)
Andrew Vickers (ex-officio)

VOLUNTEER COMMITTEE MEMBERS & COMMISSIONERS (continued)

BOARD OF REVIEW:
Richard Heidel (Chair)
Donna Severson
Dave Dillenburg
Ed Kazik
Debbie Schumacher
Mary Smith

BOARD OF APPEALS:
Richard Happel (Chair)
David Bertler
Chris Igler
Jeff Johnson
John Rehn

QUARRY COMMITTEE:
David Johnson (Chair)
Ron Hieronimczak (Vice Chair)
Bill Asplund
Mike Jourdan
Dave Dillenburg (Trustee Liaison)

FINANCE COMMITTEE:
Elwin G. Eastman
Ray Gardner
Jim Reigel
Donna Severson (Trustee Liaison)

HALO COMMITTEE:
Richard Heidel
Donna Severson
Debbie Schumacher
Village Administrative Staff

STORMWATER COMMITTEE:
Barb Van Deurzen (Chair)
Kim Schanock
Tom Miller (Airport)
Jared Schmidt (Robert E. Lee & Associates)
Michael Finney (Oneida Tribe of Indians of Wisconsin)
Jerry Lancelle (ex-officio)

VILLAGE STAFF AND CONSULTANTS

Administration & Finance

Andrew J. Vickers, Village Administrator

Clerk's Office

Mary Smith, Clerk-Treasurer
Cindy Kocken, Deputy Clerk-Treasurer
Lorie Francar, Police Clerk/Admin Clerk
Melissa Heim, Municipal Court/Admin Clerk

Community Dev/Tribal Affairs

Elaine D. Willman, Director

Police Department

Randall Bani, Police Chief
Daniel VanLanen, Officer
Angel Vandenheuvel, Officer
George Dillenberg, Officer
Israel Deutsch, Officer
Tim Agnew, Officer
Randy Radloff, Part-time Officer
Jeff Kola, Part-time Officer

Public Works

Jerry Lancelle, Public Works & Utilities Coordinator
Robert Turner, Waterworks Operator
Steve Reynen, PW/Utility Crew Member
Brian Tilque, PW/Utility Crew Member
Brian Smits, PW/Utility Crew Member

Neighborhood Services

Allyn Dannhoff, Director

Village Engineer

Robert E. Lee & Associates

Outside Consultants

Davis & Kuelthau, Outside Legal Counsel
Elizabeth Kremer, Hanaway Ross Law Firm, Prosecuting/Municipal Attorney
Brian Ruechel, Accounting Consultant
Tom Karman, Schenck Business Solutions, Auditor
Mike S. Hallmann, Lantern Associates, Financial/Bond Consultant
Mike Denor, Fair Market Assessments, Assessor

Village of HOBART

A window to the past; a door to the future…

INTRODUCTION

If you find yourself steeped in rolling land of lush greenery and lovely homes surrounding spacious golf courses, you have discovered the Village of Hobart. Welcome! The Village includes 33 square miles of sheer beauty in its prestigious neighborhoods, rolling farms and growing business economy. Moving into 2012, we have 6,400 residents, and are growing at a faster rate than any municipality in Brown County, or for that matter, Brown County and the State of Wisconsin too.

COMMUNITY BACKGROUND

Hobart's origins are rooted in the original Northwest Territory surrounding the Great Lakes. It is founded upon ancestral lands of the Menominee Indian tribe, and within the former reservation boundaries of the Oneida Tribe of Indians of Wisconsin. While a Treaty of 1838 created a temporary reservation for then migrating Oneida tribal members from New York, the former reservation land was entirely ceded to the State of Wisconsin upon its statehood. In the late 1800s a majority vote of Wisconsin Oneida tribal members elected to have the reservation entirely allotted to individual tribal members through the Dawes Act of 1887.

Tribal members discovered during the allotment era that having land required roads, so from 1892 until 1908 Oneida tribal members, with the assistance of the Bureau of Indian Affairs pleaded with Brown and Outagamie County Supervisors to establish and incorporate towns, so that municipal tax could create funds for roads to the individually owned lands of the tribal members.

By the early 1900s numerous European settlers obtained land within the Town of Hobart, joining with Oneidas for the area's primary use of the land – farming.

Today, Hobart is an important part of the Green Bay regional community, is located next to the Austin Straubel Airport, and just minutes from rail and shipping resources along Lake Michigan.

COMMUNITY LIFE

The fortunate residents of Hobart enjoy the conveniences of urban life in neighboring Green Bay, while also enjoying the quiet rural lifestyle of a peaceful and beautiful environment that is the Village of Hobart. There is a long-generational work ethic here, borne of farming, helping neighbors, celebrating family joys and community gatherings year after year. Hobart has a very stable population with third and fourth generations of family members choosing to make their homes here. In 2008 Hobart celebrated its centennial year with numerous community events.

Hobart receives an average of 29 inches of rain per year, and an average snowfall of 46 inches for winter recreation and sporting activities. Spring hustles in during April, and many tourists flock to the lakes during our summer months. Fall brings spectacular tree color and Green Bay Packer football!

Hobart has a wondrous 40-acre area, the Four Seasons Park that features memorials dedicated to our Veterans and our law enforcement. Numerous community events honoring these two valued services to the community and country are held annually in Four Seasons Park, including the annual, and now internationally known Ryan Jerabek Memorial Run. In addition, Hobart has an impressive and long-standing volunteer fire department that hosts numerous community activities each year.

VILLAGE ADMINISTRATION

A five-member elected Board of Trustees serves as the governing authority for the Village. Hobart is a council-manager form of municipal government wherein the council (Trustees) set and guide municipal policy and the Administrator implements and administers municipal policy. The Village Administrator oversees a full-service local government that includes Hobart-Lawrence Police Department, Public Works, a Municipal Court, Clerk's Office, Zoning and Utilities, and Department of Community Development and Tribal Affairs.

The governing body has achieved a full-service government that employs 17 personnel and still keeps property taxes at a minimal and manageable rate. The police department increased to full-time service in 2008 and interacts with Brown County Sheriff and numerous other local law enforcement and public service agencies.

The Village of Hobart is very interactive with its residents. Hobart has more citizen committees providing input and recommendations to their elected officials than any other entity in Brown County, and perhaps the entire State. Apathy is not a problem in Hobart. Our residents care very much about their community and keep in close contact with elected officials and Village

staff. And, they are some of the brightest people around.

DEMOGRAPHICS

2010 Census figures concluded that Hobart's population increased by 21.5% since 2000 to an estimated population of 6,182 residents. A 2011 Wisconsin Department of Administration (DOA) estimate places Hobart's population at approximately 6,400 residents. According to the further DOA population projections, Hobart's population is expected to increase approximately 97% by 2030 to 12,600. In comparison, Wisconsin overall will likely see an increase of about 17% during the same time period

Hobart's residents represent the highest median family income ($92,820) of all municipalities in Brown County coupled with one of the lowest property tax rates. **Medium family income increased 21% since the 2000 census.**

Most homes are single-family on lots greater than 1.5 acres. We have one of the lowest poverty rates (4%) in Wisconsin. According to bestplaces.net the Village of Hobart's violent crime rate on a scale of 1 – 10 is a 2, and its property crime on the same scale, is a 3. Substantial credit goes to our valued police and fire personnel for their ongoing prevention and safety programs, and commendable responsiveness to any resident's need.

The population in both Hobart and Brown County is younger than the state overall, indicating that there is a greater percentage of the population in their prime working years.

One out of three residents has a bachelor's degree or higher, and nearly 90% of our community are high school graduates. Speaking of schools, the Village of Hobart is served by two excellent school districts: Pulaski Community School District in the northern section of Hobart, and West De Pere School District in the southern section of Hobart.

FINANCIAL OUTLOOK

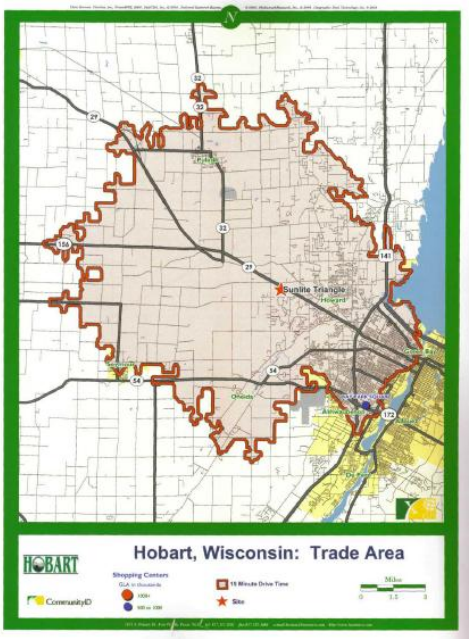
In June of 2009 the Village of Hobart's financial consultant informed the Board of Trustees that Hobart had received an upgraded bond rating from Standard and Poors. In 2008 the Village's rating was A+. That rating has been upgraded to AA- . The Standard and Poors Ratings Digest published June 23, 2009 reports about Hobart, "Financial operations have been solid, with the maintenance of a general fund balance we consider very strong." Hobart's elected officials, staff and financial consultants have been vigilant in fiscal management policies and practices.

Even in difficult economic times, Hobart is fiscally sound. The Village's financial consultant stated, "It is phenomenal that in a distressed and uncertain national economy the Village would receive an upgrade at a time when bond and investment ratings are very conservative and constrained. This will make all future municipal bonds and notes more attractive to investors and will lower future interest rates for the Village on new debt."

MARKETING

In 2008-2009 the Village commissioned a formal retail and consumer marketing analysis to determine the appropriate population base served by the Centennial Centre at Hobart, and

to customize retail recruitment to blend with current consumer purchases for long-term business sustainability. The map below represents a population base of greater than 60,000 consumers who live within a 15-minute drive-time of the Village's new commercial development project, *Centennial Centre at Hobart* – a rapidly growing mixed-use Tax Increment District (TID).



In 2011 Hobart created a second Tax Increment District in the southern section of the Village, along Packerland Drive. This district will focus on industrial and light manufacturing, but will also include mixed-use, commercial and residential projects.

Hobart has completed a full commercial/retail marketing analysis with the assistance of Buxton, LLC, a national marketing firm located in Dallas, Texas. The marketing project included community "listening" sessions that, combined with actual regional consumer data, identified and prepared marketing packages for ten preferred retail entities.

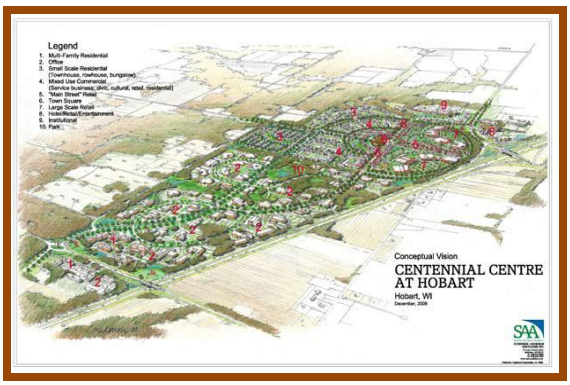
In 2012 Hobart staff continues to implement outreach components to recruit and attract desired and sustainable businesses to two major mixed-use development projects.

ECONOMIC DEVELOPMENT

With the assistance of Hobart's Community Development Authority, plans moved forward in 2010 to develop an Area Economic Development Plan for the southern area of the Village. Our northern area remains predominantly residential except for 3% of the land being developed into a new multi-use development along our northern boundary.

Our northern boundary is State Highway 29, the main route between Minneapolis and Green Bay. To facilitate economic development and long-term planning, Hobart has fully launched:

During Hobart's centennial year of 2008, Hobart launched a major economic development project located on its northern boundary, State Highway 29. Hobart purchased 350 acres of clean farm land and has identified a 603-acre area that now has a Planned Development District zoning ordinance guiding the future of this area. This mixed use development was named *Centennial Centre at Hobart*, to recognize its launch in our centennial year, to honor the founders and settlers of this community, and to ensure economic sustainability in the coming 100 years.



The Village moved forward with pre-planning tasks on a parallel path, including a concept plan, Master Plan, archaeological surveys, wetland delineations, financing tools to establish a Tax Increment District (TID) during

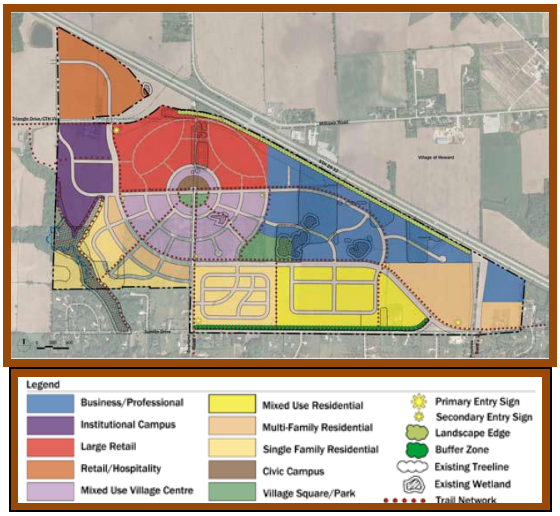
the last half of 2008 with all planning tasks completed by year end 2009.

The Village then contracted with a developer for the first large commercial buildings. Both EMT International and Centerline Machining and Grinding finished construction and gained occupancy in 2010.

Now in 2012 *Centennial Centre at Hobart* is home to over 200 new families in single family homes, multi-family apartments or town houses. An additional 200 housing units will likely be built and occupied by year end 2012. Two major employers provide over 300 permanent jobs in Centennial, with expansions planned in 2012 by both firms.

All of the above-described activity was accomplished within a 26-month period of time, an amazing accomplishment for a municipal government. Credit goes to the Village Board of Trustees and staff who have timely and courageously moved one piece forward after another, with a firm commitment to be known as a willing "municipality" to interested investors, developers, and new businesses. We know time is money in this economically difficult time, and we are proud to be able to report the creation of 240 jobs, with hundreds more coming, at this very beginning phase of *Centennial's* development.

The very best features of *Centennial Centre at Hobart* will include the construction of a Village Square, giving Hobart residents its first sense of a "downtown" – or a heart for its community. The area will include substantial consumer resources including retail, restaurants, professional office spaces, light manufacturing, educational and medical facilities, many pathways, lovely tree-lined boulevards and beautifully landscaped green space and recreational spaces.



Development in the eastern portion of *Centennial Centre at Hobart* shows Centennial Boulevard, Centerline Drive, new neighborhoods and businesses produced in less than two years along State Highway 29.

Village of HOBART

MISSION STATEMENT

The Village of Hobart officials and employees will lead the community in delivery of the finest municipal services in the most cost-responsible manner to ensure a high quality of life and safe neighborhoods while maintaining flexibility to respond to the needs of citizens in our ever-changing community. Actions taken in the pursuit of our mission will be in accordance with democratic principles and the Constitution of the United States of America.

Village of HOBART

CORE ORGANIZATIONAL VALUES

COLLABORATION (TEAMWORK)

We deeply believe collaborative efforts among staff, consultants, elected officials and the public achieves the best result. We will grow equally from successes and mistakes. We will work to complement the skills and talents of our colleagues.

ACCOUNTABILITY

We will maintain a workplace where employees are responsible for their actions and we will uphold integrity & morals in providing service to the public. We will be open and honest in the execution of our duties. We are committed to acting responsibly on behalf of the public's interest.

RESPECT

[ri-spekt (noun)]: esteem for or a sense of the worth or excellence of a person, a personal quality or ability.

COMMUNICATION

We will maintain a workplace in which employees are free to share ideas and information and will encourage this exchange. Decisions reached in the organization will be thoroughly communicated to employees and be transparent to the public.

RESPONSIVENESS

Although we place an emphasis on being strategic and proactive, we will promptly react to concerns of citizens. We will work together to solve problems in an equitable and timely manner. We will infuse quality customer service into our organizational culture.

A LOOK AT THE VILLAGE, THEN AND NOW: 2010 CENSUS DATA

The new 2010 census statistics reveal an incredibly thriving populous in our community. Not only has population increased over 21% in the last decade, other "vital signs" such as median household ($82,069), per capita ($41,900) and median family income ($92,820) increased expansively with increases of 18.9%, 44.2% and 21.1% respectively. Below is a comparison the 2000 and 2010 statistics for a variety of census data.

	2000 Census	2010 Census	% Change
POPULATION	**5,090**	**6,182**	**21.5%**
White	4,101	4,829	17.8%
Black	5	31	520.0%
American Indian and Alaska Native	848	1,082	27.6%
Asian	35	72	105.7%
Hispanic	44	140	218.2%
Other/More than one race	57	28	-50.9%
AGE			
Median age in years	38.9	43.4	11.6%
Under 5 years	314	358	14.0%
5-19 years	1,330	1,477	11.1%
20-24 years	168	234	39.3%
25-34 years	409	380	-7.1%
35-44 years	899	790	-12.1%
45-64 years	1,587	2,151	35.5%
65-84 years	354	746	110.7%
85 and older	29	46	58.6%
GENDER			
Male	2,504	3,043	21.5%
Female	2,586	3,139	21.4%
HOUSEHOLDS & FAMILIES			
Total Households	1,717	2,180	27.0%
Family Households	1,468	1,828	24.5%
Married Couple Families	1,295	1,573	21.5%
Non-Family Households	249	352	41.4%
Average Household size	2.96	2.84	-4.1%
Total Housing Units	1,758	2,275	29.4%
Owner-Occupied Housing Units	1,548	1,959	26.6%
Renter-Occupied Housing Units	169	221	30.8%
Housing Occupancy Rate	97.7%	95.8%	-1.9%
ECONOMIC CHARACTERISTICS			
Median Household Income	$69,034	$82,069	18.9%
Median Family Income	$76,626	$92,820	21.1%
Per Capita Income	$29,059	$41,900	44.2%

GOVERNMENT

A council-manager form of government serves Hobart consistent with the statutory duties and obligations of a home-rule village in the state of Wisconsin. The Village has the right and responsibility to uphold the general welfare and safety of all residents and must, because of its population, provide its own police protection. A council-manager format allows for an administrator to carry out the duties and policies set forth by the Village Board of Trustee (legislative body). This government format differs from cities that are often, but not always, governed by a full-time mayor, who serves as the executive and serves in the legislative body of the government.

Our Village is served by a Village President and four (4) Trustees elected at large, and not according to districts or wards. The Trustees serve 2 year, overlapping terms. In fact, the structure of constituents is a distinguishing characteristic between cities and villages because cities must be divided into wards or districts and, structurally, the elected officials are only responsible for those residing in that district. Villages have the option of breaking into wards or remaining "at large."

Towns, on the other hand, are not "municipalities" like cities, villages and counties. Towns do not have home-rule authority and do not have to provide police and fire services. Further, towns have less control over regulating land use through zoning. Most towns in Wisconsin still receive many critical services through the county or through private contracts.

EDUCATION

Two school districts, the West DePere and Pulaski School Districts, serve Hobart's youth. In most cases, HWY 54 (Mason St.) serves as the north/south boundary between Pulaski School District (north) and West DePere School District (south). Post-secondary education is conveniently available at nearby Northeast Wisconsin Technical College, the University of Wisconsin-Green Bay and St. Norbert College. In addition, numerous parochial schools serve within the boundaries of these two school districts.

ECONOMIC PROFILE

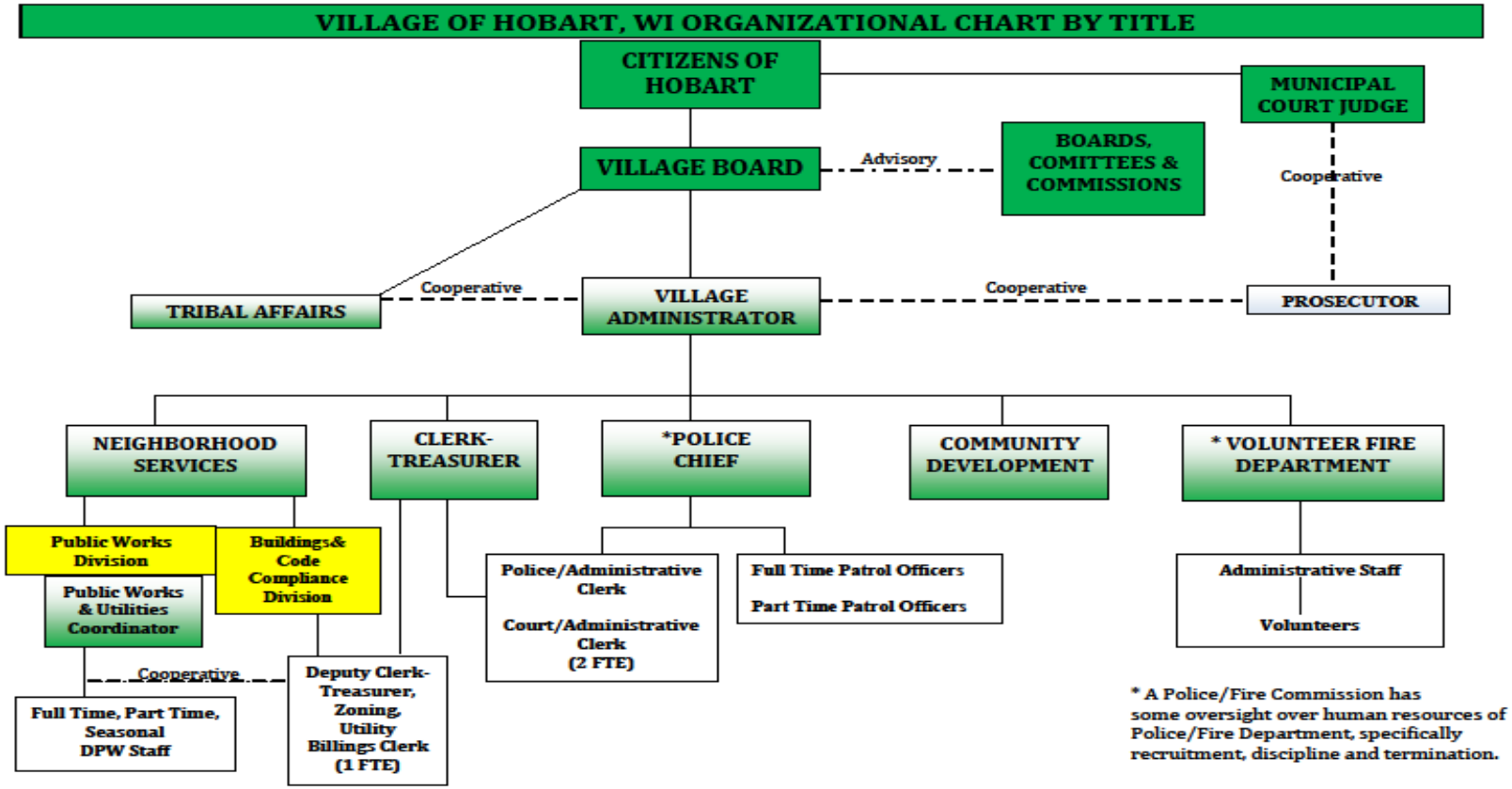
Taxes

Hobart sales tax rate is consistent with the state sales tax at 5.0%, but an additional .5% for a professional football stadium district for a total sales tax of 5.50%. Income tax is consistent with deductions from the state and federal government. The 2013 Village tax rate portion is $4.17/$1,000 of assessed property value.

Income

The Village of Hobart enjoys among the highest median household income ($82,069) and median family income ($92,820) in all of Brown County and most of northeastern Wisconsin.

Village of Hobart Organizational Chart- January 1, 2013



VILLAGE PERSONNEL

The majority of Village personnel (excluding the Village Board) are full time, 40 hour/week employees. Certain functions do not require a 40 hour workweek to perform necessary duties. Examples of these would be the Municipal Court Clerk (32 hrs), the Police Chief (35 hrs) and, additionally, the Village utilizes three (3) part time police officers to cover vacations, municipal court bailiff duties or other time throughout the year where full time officers are unavailable. Since 2010, the Village has employed summer and winter seasonal workers in the Division of Public Works to support the work of full time staff during these peak times for service demands, most notably, staying ahead of public buildings and grounds maintenance in the summer, and for the snowplowing operation in the winter months.

Personnel are paid on a wage or a salary basis depending on their job title/duties. Generally, the Village Board, Administrator and Department Directors are paid salary and all other members of the Village team are paid on an hourly basis. Salaries and wages are also "spread" across various functional areas within this budget. The reader can find this line-item detail and total compensation of personnel in the details of the departments or in appendices to this document.

A total of seven (7) employees are represented by a labor union, Teamsters 662. All other staff is "exempt" employees (union representation not available) or otherwise choose not to be included in the bargaining group.

The Village Board has made minimizing the cost of personnel and fringe benefits a priority. Each employee works within a team and often performs work in/for other departments. We have a small, yet effective workforce in comparison to other municipalities the size of Hobart.

Full Time Equivalent Employees (FTEs)

The Village utilizes a full time equivalent (FTE) count to determine total number of employees in service to the village. An FTE is the amount of regular/set hours worked in comparison to a 40 hour work week. For instance, and employee working a 40 hour work week is 1.0 FTE. An employee working 10 hours per week is a .25 FTE and so on.

The following chart includes only part-time and full-time employees in each department for 2013. It does not include elected officials, fire department volunteers or seasonal workers. For 2013, the Village added a Management Intern (.375 FTE), a DPW Utility Crew member (.80 FTE) and added 15 additional part-time police patrol hours (.375 FTE).

DEPARTMENT	TITLE/POSITION	FY 2011 FTEs	FY 2012 FTEs	FY 2013 FTEs	
ADMINISTRATION					**2013 FTEs by Dept.**
	Village Administrator	1.0	1.0	1.0	**Dept.Total**
	Management Intern	0.0	0.0	0.375	**1.375**
CLERK/TREASURER & VILLAGE OFFICE					
	Clerk/Treasurer	1.0	1.0	1.0	
	Deputy Clerk/Treasurer, Utility Billing Clerk	1.0	1.0	1.0	
	Municipal Court/Administrative Clerk	0.20	0.20	0.20	**Dept.Total**
	Police/Administrative Clerk	0.15	0.15	0.15	**2.35**
MUNICIPAL COURT					**Dept.Total**
	Municipal Court/Administrative Clerk	0.60	0.60	0.60	**0.60**
HOBART/LAWRENCE POLICE DEPARTMENT					
	Police Chief	0.80	0.875	0.875	
	Patrol Officers *	5.0	5.0	5.375	**Dept.Total**
	Police/Administrative Clerk	0.85	0.85	0.85	**7.100**
DEPARTMENT OF NEIGHBORHOOD SERVICES					
	Director	1.0	1.0	1.0	
	Public Works & Utilities Coordinator	1.0	1.0	1.0	
	Water/Sewer Operator	1.0	1.0	1.0	**Dept.Total**
	Public Works/Utilities Crew	2.00	2.00	2.80	**5.80**
DEPARTMENT OF COMMUNITY DEVELOPMENT & TRIBAL AFFAIRS					**Dept.Total**
	Director of Community Development	0.50	0.50	0.50	**0.50**
DEPARTMENT OF TRIBAL AFFAIRS					**Dept.Total**
	Director of Tribal Affairs	0.50	0.50	0.50	**0.50**
	TOTAL FTEs ALL DEPARTMENTS	**16.60**	**16.675**	**18.225**	

*Currently 4 fulltime officers and a combined 55 hours/week part time officers)
Winter/summer seasonals and elected officials not included in FTE count.

2013 BUDGET CREATION AND ADOPTION SCHEDULE

Although the administration of the current year budget is a constant process, the preparation of the next year's budget begins during the month of July with the establishment of the internal (staff) and external (Village Board and Public) budget timeline. Budget priorities and fiscal challenges are also discussed with the staff in July and the Village Board in August. The Village used the following schedule in adopting the 2013 budget:

Wednesday, July 25, 2012 Internal Memo to Department Directors

- Internal schedule for Department Directors budget meetings with Administrator;
- Communicate budget priorities of the Administrator;
- Discuss instructions and procedures for preparing departmental budgets;
- Distribute line item requisition forms and communicate spending parameters.

Tuesday, August 7, 2012 Village Board meeting

- Management Team discusses the Village Board's expectations/parameters for the 2013 budget. Specific Village Board parameters include levy and/or tax rate guidelines.

August 23-September 7, 2012

- Department Director one-on–one meetings with Administrator to review/revise Departmental Line Item Budget Requests;
- Specific departmental requests for staffing changes discussed.

Tuesday, September 4 Village Board Meeting

- Administrator discusses 2013 employee compensation and personnel needs with Village Board.

September 4-September 25, 2012

- Administrator calculates all personnel costs including all wages/salary and fringe benefit changes;
- Individual Departmental budget request inputted into budget document;
- Final draft document reviewed with Village Management Team on Wednesday, September 26, 2012.

Tuesday, October 2, 2012 Village Board meeting

- Presentation of comprehensive 2013Executive Budget document.
- Public Budget Workshop #1: general overview power point presentation, discuss general fund revenues and debt service

Saturday, October 13, 2012 Village Board meeting

- Public Budget Workshop #2: review any changes to general fund revenues, discuss all departments and programs comprising general fund expenditures, Capital fund budget

Tuesday, October 23, 2012 Village Board meeting

- Public Budget Workshop #3: recap of any general fund changes, discuss Water/Sewer/Storm Water Utilities and TID financials.

Wednesday, November 7, 2012 Management Team Meeting

- Management Team discusses 2013 Management Initiatives (Goals) and Indicators (Performance Measures)- Initiatives and Indicators collectively vetted by Management Team throughout November 2012.

Thursday, November 15, 2012 Village Board meeting & Public Hearing

- Hold *Public Hearing* in accordance with WI Stats. Section 65.90 (3), staff provides comprehensive power point presentation of proposed budget;
- After final changes, Village Board adopts 2013 operating budget;

Friday, December 7, 2012

- Tax bills mailed by Brown County

December 1- December 31, 2012

- 2 part- budget Press Release issued to all Hobart residents;
- Comprehensive aesthetic budget document for GFOA submission completed in early January 2013.

3.0 VILLAGE FUNDS, FINANCIAL POLICIES AND FUND BALANCE

VILLAGE FUNDS: BASIS FOR BUDGETING, FUND STRUCTURE AND FUND DESCRIPTION

The basis of budgeting and accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds as described below use the modified accrual basis of budgeting and accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred. The Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The budgetary level of control is at the department level.

The Village's proprietary funds as described below use the accrual basis of budgeting and accounting. Revenues are recognized when they are earned rather than when the cash is received, and expenses are recognized when they incur rather than when they are paid.

The Village of Hobart, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Village can be divided into two categories: governmental funds and proprietary funds.

Functions of the Village are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include: general government, public safety, public works, culture and recreation, and conservation and development.

As in years' passed, the Village's 2013 fund structure contains the following "governmental" and "proprietary" funds:

1. General Fund- "01"
2. Water Utility Fund- "02"
3. Sanitary Sewer Utility Fund- "03"
4. Capital Projects Fund-"04"
5. Debt Service Fund- "05"
6. Storm water utility Fund- "07"
7. Tax Increment District #1 Fund- "08"
8. Tax Increment District #2 Fund- "09"

GOVERNMENTAL FUNDS. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in

assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

The Village maintains five individual governmental funds; general fund, debt service fund, tax increment district #1 fund, tax increment district #2 fund, and capital projects fund which are all considered to be major funds.

1. **General Fund -** The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeitures, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government.

2. **Debt Service Fund-** The Debt Service fund accounts for the current fiscal year's principal and interest payments due on debt previously issued. The major revenue sources for this fund include the property tax levy and special assessments outstanding.

3. **Capital Projects Fund -**The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital expenditures in each department other than those financed by proprietary funds. The major revenue for this fund is the property tax levy.

4. **Tax Increment District Funds-** The Tax Increment District Funds are special financing funds from special taxing districts established in the village in accordance with Wisconsin Statutes. Major sources of revenue in these funds are from the property tax revenue derived within the district boundary(s).

PROPRIETARY FUNDS*.* The Village maintains a single type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The business-type activities of the Village include water and sewer and storm water utilities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

1. **Water Utility Fund –**Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used.

2. **Sanitary Sewer Utility Fund –** Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used.

3. **Storm water Utility Fund -** Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through ERU fees. In the enterprise fund the accrual basis of accounting is used.

The annual operating budget serves as the foundation for the Village of Hobart's financial planning and control. The operating budget includes proposed expenditures and the means of financing them and is legally enacted by the Village Board. The budget as enacted includes total expenditures at the organization level. An organization can be a department, division, program, outside service, fund or other activity. Expenditures cannot legally exceed appropriations at this level. The general fund, debt service fund, and capital projects fund each have legally adopted budgets.

The state of Wisconsin requires that municipalities adopt "balanced budgets" on an annual or bi-annual basis. The Village passes its budget on an annual basis and defines a "balanced budget" as a budget that contains revenues that are equal to expenditures in all governmental funds. During the fiscal year, the Village Board can adopt budget amendments in the event individual expenditure line items have grossly exceeded budgeted expectations, to address pending negative variances expected at year-end, or to re-prioritize spending due to changes in project or department priorities. The budget is amended by Resolution of the Village Board, and requires a majority of the five Village Board members to become effective. The Resolution will state the reasons for the amendment and, if necessary, the revenue and expenditure line items to be amended.

VILLAGE FINANCIAL POLICIES

POLICY #1: CASH MANAGEMENT POLICY

The Village of Hobart's Cash Management Policy is the practice of safeguarding and maximizing the income earned on cash assets. Cash, liquidity, and investment management activities shall be conducted prudently.
The Village shall maintain adequate management procedures, controls, and policies for the Village's liquid assets.

Cash receipts will be processed as expediently as is reasonably possible to provide secure handling of incoming cash and to move these monies into interest earning accounts and investments. As far as practicable, all incoming funds will be deposited daily should a significant account(s) receivable warrant it; however, cash will be deposited not less frequently than once per week. Deposits will be made in such a manner as to receive credit for that day's interest.
The Village's objective is to retain monies for investment for the longest appropriate period of time. Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the Village.
For all Village checks, two signatures will be required. Normally, the checks will be signed by the Village President and the Village Clerk/Treasurer or Deputy Clerk/Treasurer. In the absence of the Village President, an alternative Village Board Trustee may be authorized to sign checks.
Subject to review by the Village Administrator, the Clerk/Treasurer shall determine the amount of public funds that will be necessary to provide an adequate cash flow to cover anticipated warrants and checks and other expenditure obligations as well as to provide a reasonable balance to cover unanticipated expenditures or emergencies.
The Village shall maintain cash and investment accounts that are restricted by Wisconsin Statutes to the following:

- time deposits
- repurchase agreements
- securities issued by federal, state and local governmental entities
- statutory authorized commercial paper and corporate securities
- Wisconsin local government investment pool

The Village Administrator shall designate one or more eligible depositories for the Village's active deposits. In making such a designation, the Administrator shall consider the following:

- The convenience provided by the location of the depository's offices.
- The rate or rates of interest, if any, that the depository will pay on the active deposits.
- The service charges, if any, that will be made for the services of the depository.
- Any other terms or conditions with respect to the depository's acceptance of the active deposits.

The Village shall require the institution designated as the depository for active funds to deposit or pledge eligible securities to cover the amount of the public funds that are in excess of the insurance provided by the Federal Deposit Insurance Corporation or by any other agency or instrumentality of the Federal government or the State of Wisconsin.
The Village Clerk/Treasurer shall be responsible for the safekeeping of all securities, obligations, or certificates of deposit.

POLICY #2: DEBT MANAGEMENT POLICY

The Village of Hobart shall, as a matter of policy, conduct its finances so that the amount of direct, non self-supporting, unlimited tax general obligation debt outstanding plus general obligation anticipation debt outstanding at any time that is subject to approval by the Village Board does not exceed 90% of the Village's legal debt margin capacity which is calculated at 5% of the Village's total equalized valuation.

The Village will seek the best financing types, debt structure and time frame for each financing need based on project needs, timing, tax or rate payer equity, and lowest true interest cost.
The Village's general obligation public improvement debt should be structured such that the debt life is not greater than 20 years. Generally, the Village will structure each general obligation debt issue on an equal annual principal basis unless the anticipated, future debt service required from the general levy would make it beneficial for the Village to structure its debt in a manner other than an equal principal basis.
When the Village finances capital projects by issuing debt, it will pay back the related debt within a period not to exceed the expected useful life of the projects.
The Village should periodically review all outstanding debt to determine if savings can be achieved through refunding. The net present value savings for proposed refunding should total a minimum of 2 percent of refunded principal, including issuance costs.
The Village will promote effective communications regarding its financial conditions with bond rating agencies and others in the marketplace based on full disclosure. The Village shall strive to achieve and maintain the highest long term credit/bond rating available through known sources and indices. The Village will regularly evaluate its adherence to the debt management policy.

Legal Debt Margin

Village of Hobart 2012 Equalized Valuation		$641,048,400	
5% Statutory Limitation		$32,052,420	
Village's 12/31/12 General Obligation Debt:			
Bonds/Notes	$18,020,000		
Safe Drinking Water	$1,049,391		
Note Anticipation Notes	$4,715,000	$23,794,391	74.20%
Legal Debt Margin for New Debt		$8,268,029	25.80%

POLICY #3: CREDIT CARD POLICY

The Village of Hobart establishes procedures under which departments will control use of Credit Cards assigned to and utilized by Village employees. These procedures are intended to accomplish the following:

- Ensure that procurement with Credit Cards is accomplished in accordance with this policy and any other policies and procedures established by the Village.
- Enhance productivity, significantly reduce paperwork, improve controls, and reduce the overall cost associated with small purchases.
- Ensure appropriate internal controls are established within each department procuring with Credit Cards so that they are used only for authorized purposes.
- Ensure that the Village bears no legal liability from the inappropriate use of Credit Cards.
- Ensure prompt payment to vendors enhances the Village's relationships with suppliers.

The Village Administrator will make all decisions regarding the issuing of individual cards and the establishment of any and all additional controls for their use. However, no individual card or credit limit shall exceed $5,000. The Clerk/Treasurer shall maintain a listing of all authorized credit card users as well as the names of the applicable credit card companies and the numbers of the credit cards those persons are authorized to use.
The Credit Card is to be used for Village purchases only. The Credit Card will not be used for personal purchases of any kind. Use of the Credit Card for personal purchases or expenses with the intention of reimbursing the Village is prohibited.
When using the Credit Card, the Cardholder should:

- Ensure that the goods or services to be purchased are budgeted and allowable.
- Understand that, generally, Village credit cards may only be used for purchases up to $1,000.00.
- Determine if the intended purchase is within the Cardholder's Credit Card limits.
- Tell the supplier/merchant that the purchase will be made using the Village Credit Card and is tax exempt, and produce the tax exempt certification upon request.
- Retrieve the receipt for the Credit Card purchase within 1 business day and provide the Clerk-Treasurer with a copy of the receipt as soon thereafter as possible.
- Denote what was purchased and the departmental account category the purchase falls under for those receipts
- Be responsible for managing any returns or exchanges and ensuring that proper credit is received for returned merchandise.

- Obtain a customer copy of the charge slip, which will become the accountable document. Charge slip should contain the description of the transaction and the appropriate account number to be posted to the accounting system.

Random audits may be conducted for card activity and receipt retention in addition to monthly statement review by the Village Administrator and Clerk-Treasurer. The Clerk/Treasurer shall reconcile all credit card statements on a monthly basis, and once reconciliation has taken place, attach original receipts to the appropriate statements and code the expenses for payment in a timely fashion.
This policy applies to all departments and personnel of the Village of Hobart. Violations of this policy will result in discipline up to and including termination.

POLICY #4: GENERAL FUND BALANCE POLICY

The Village of Hobart finds that this policy is essential to maintain an adequate level of fund balance within the General Fund in order to:

- Adapt to revenue shortfalls and/or unanticipated expenditures.
- Help ensure stable tax rates.
- Provide for adequate cash liquidity for normal operations.
- Maintain positive factors with the municipal bond market's assessment of the Village's credit quality.

The Village's fund balance within the General Fund shall be maintained at a level of 25-30% of annual General Fund budgeted expenditures. Any amount above 30% of annual General Fund budgeted expenditures, and otherwise not encumbered in any way, shall be considered as the Village's unassigned fund balance. During the preparation of the budget for the subsequent year, the Village Administrator shall recommend to the Village Board a plan for usage of this unassigned fund balance. The Village's fund balance shall be assigned by the Village Board and administered by the Village Administrator. The usage shall, in order of consideration, be limited to:

1. Covering revenue shortfalls or negative budget variances of the current fiscal year.
2. Transferring unassigned fund balance to the Village's Capital Improvement fund to offset anticipated purchases or projects and/or to reduce principal borrowed for an expected capital outlay.
3. Downsizing or retiring outstanding, levy-funded debt obligations.
4. Reducing the general fund tax levy.

If the fund balance within the General Fund falls below 25% of annual General Fund budget expenditure level, the subsequent two operating budgets shall be designed to ensure the fund balance within the General Fund is replenished to an amount representing the 25% funding level.

GENERAL FUND UNASSIGNED FUNDING RESERVE:

2012 General Fund Budgeted Expenditures	$2,530,762	
25% Minimum Level Funding Requirement	$632,690	
30% Maximum Level Funding Requirement	$759,228	
12/31/2012 Unassigned General Fund Balance (unaudited estimate)		$1,065,672

****Unaudited estimate above the 30% Maximum Level = $306,444**

FUND BALANCES

The term "fund balance" is defined as the net assets minus the total liabilities in each reported governmental-type fund. Fund balance has "assigned" and "unassigned" components. Unassigned fund can be used by the Village in a manner consistent with the Fund Balance Policy described in the previous section. The below illustrates the current, unaudited estimate, and historic trends in fund balances for the General Fund, Capital Projects Fund and the Debt Service Fund.

The Village's General Fund will see a positive spike in unassigned heading into 2013. This increase was a result of a history of positive budget variance where revenues in the year have exceeded expenditures. The 2012 estimated year-end variance the General Fund is +~$194,000. The biggest contributing factors to this positive variance includes: additional revenues from building permits, less expenditures than expected for legal services, public fire protection charges, and garbage and recycling collection costs. You will see this estimated variance in these various department/program areas throughout the budget.

	GENERAL FUND BALANCE					
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Estimate	2013 Proposed
Beginning Fund Balance	$521,609	$538,770	$729,932	$1,022,258	$1,120,668	$1,314,897
Total Revenues	$2,188,819	$2,496,166	$2,593,425	$2,573,282	$2,704,397	$2,617,376
Total Expenditures	$2,526,609	$2,387,641	$2,330,911	$2,421,970	$2,510,168	$2,617,376
Net Change in Fund Balance	($337,790)	$108,525	$262,514	$151,312	$194,229	$0
Other Financing Sources/Uses	$354,951	$82,637	$29,812	($52,902)	$0	$0
Net Change in Fund Balance	$17,161	$191,162	$292,326	$98,410	$194,229	$0
Ending Fund Balance	$538,770	$729,932	$1,022,258	$1,120,668	$1,314,897	$1,314,897
UNASSIGNED Fund Balance for Fund Balance Policy Decisions	$538,770	$497,855	$760,130	$885,672	$1,065,672	$1,065,672

	CAPITAL PROJECTS FUND BALANCE					
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Estimate	2013 Proposed
Beginning Fund Balance	$1,249,890	$282,700	$358,744	$319,513	$666,203	$573,153
Total Revenues	$413,237	$701,901	$395,157	$490,492	$484,000	$474,615
Total Expenditures	$8,512,833	$625,857	$434,388	$590,154	$577,050	$474,615
Net Change in Fund Balance	($8,099,596)	$76,044	($39,231)	($99,662)	($93,050)	$0
Other Financing Sources/Uses	$7,132,406	$0	$0	$446,352	$0	$0
Net Change in Fund Balance	($967,190)	$76,044	($39,231)	$346,690	($93,050)	$0
Ending Fund Balance	$282,700	$358,744	$319,513	$666,203	$573,153	$573,153

	DEBT SERVICE FUND BALANCE					
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Estimate	2013 Proposed
Beginning Fund Balance	$2,025,009	$2,893,565	$8,681,598	$2,975,086	$0	$0
Total Revenues	$1,112,994	$935,672	$1,047,160	$1,120,337	$908,850	$797,688
Total Expenditures	$1,042,032	$1,597,639	$8,610,210	$2,206,743	$908,850	$797,688
Net Change in Fund Balance	$70,962	($661,967)	($7,563,050)	($1,086,406)	$0	$0
Other Financing Sources/Uses	$797,594	$6,450,000	$1,856,538	($1,888,680)	$0	$0
Net Change in Fund Balance	$868,556	$5,788,033	($5,706,512)	($2,975,086)	$0	$0
Ending Fund Balance	$2,893,565	$8,681,598	$2,975,086	$0	$0	$0

4.0 BUDGET SUMMARY

SUMMARY OF 2013 OPERATING BUDGET & TAX LEVY

VILLAGE OF HOBART 2013 OPERATING BUDGET- SUMMARY							
REVENUE	2008	2009	2010	2011	2012 BUDGET	2013 BUDGET	% Change
Taxes (non-Property)	$ 105,916.00	$ 114,919.59	$ 130,171.88	$ 141,314.48	$ 14,850.00	$ 21,750.00	46.5%
State Shared Revenue	120,694.41	119,542.12	105,568.00	105,503.19	84,482.92	88,340.00	4.6%
Federal/State Grants	305,066.79	313,762.78	281,015.49	262,145.47	237,252.49	215,882.24	-9.0%
Licenses/Permits	109,458.60	144,811.11	184,216.26	198,965.16	147,565.00	161,390.00	9.4%
Law and Ordinance Violations	55,032.07	61,926.56	53,058.30	50,690.49	52,500.00	52,500.00	0.0%
Public Charges for Services	265,111.82	377,713.47	380,831.92	386,529.96	391,004.09	381,243.72	-2.5%
Other Reimbursements/Interest	350,859.28	411,404.12	355,667.22	297,141.46	309,177.52	297,259.69	-3.9%
TOTAL REVENUE	$ 1,312,138.97	$ 1,544,079.75	$ 1,490,529.07	$ 1,442,290.21	$ 1,236,832.02	$ 1,218,365.65	-1.5%
EXPENSES							
General Government	$ 1,152,403.47	$ 832,571.11	$ 928,668.72	$ 827,495.23	$ 788,254.27	$ 797,847.51	1.2%
Public Safety	719,518.43	825,078.65	855,183.20	974,661.85	1,015,230.72	1,082,363.85	6.6%
Public Works	534,523.44	558,117.67	490,917.28	537,043.01	644,458.87	659,036.91	2.3%
Conservation and Develop	120,163.98	78,102.82	56,142.10	82,770.25	82,818.42	78,127.74	-5.7%
TOTAL EXPENSES	$ 2,526,609.32	$ 2,293,870.25	$ 2,330,911.30	$ 2,421,970.34	$ 2,530,762.28	$ 2,617,376.02	3.4%
REVENUES LESS EXPENSES	$ (1,214,470.35)	$ (749,790.50)	$ (840,382.23)	$ (979,680.13)	$ (1,293,930.26)	$ (1,399,010.37)	8.1%
General Fund Tax Levy	$ 876,379.82	$ 952,085.63	$ 1,096,217.92	$ 1,134,657.50	$ 1,293,930.26	$ 1,399,010.37	8.1%
Water/Sewer Levy	324,228.11	324,228.11	294,027.73	188,416.20	-		
Debt Service Tax Levy	923,941.00	709,719.26	832,313.72	919,820.87	873,539.28	764,011.34	-12.5%
Capital Improvement Tax Levy	340,342.67	582,450.00	379,345.07	414,200.00	484,000.00	474,615.00	-1.9%
TOTAL TAX LEVY VILLAGE OPERATIONS	$ 2,464,891.60	$ 2,568,483.00	$ 2,601,904.44	$ 2,657,094.57	$ 2,651,469.53	$ 2,637,636.71	-0.522%
TOTAL TAX LEVY					$ 2,730,767.35	$ 2,781,748.61	1.9%

5.0 GENERAL FUND REVENUES

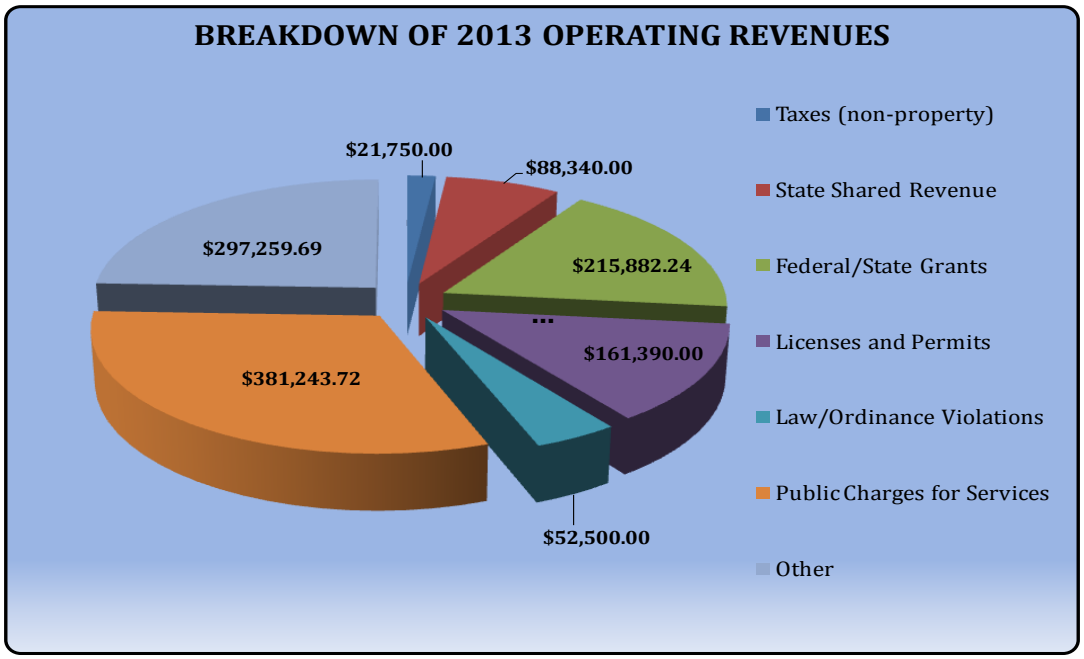
SUMMARY OF 2013 OPERATING REVENUES

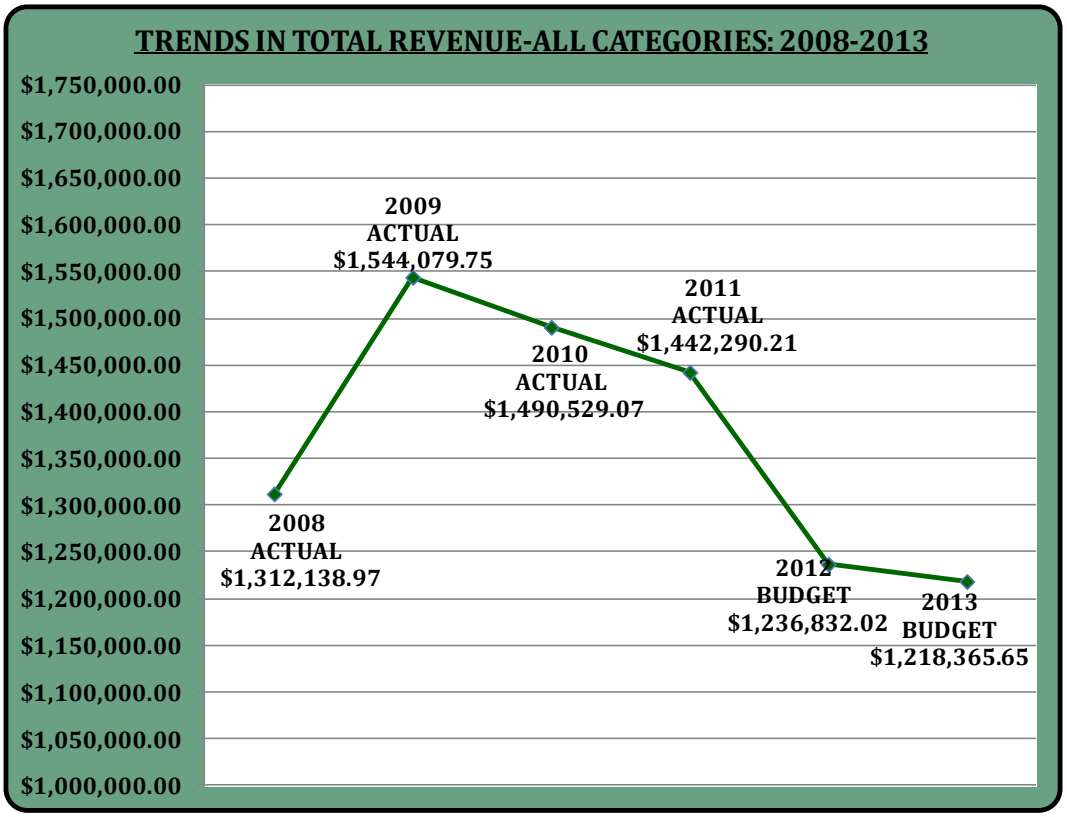
SUMMARY OF VILLAGE GENERAL FUND REVENUES: 2013 BUDGET								
TAXES		**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 Est**	**2013 BUDGET**	**% Change**
01-41110-00	General Property Taxes							
01-41150-00	Managed Forest Crop	51.56	249.59	51.56	500.00	61.23	250.00	-50.0%
01-41700-00	Use Value Penalty	1,490.53	359.33	(146.05)	500.00	6,002.99	500.00	0.0%
01-41800-00	Interest on Taxes	-	16,139.12	7,308.35	3,850.00	6,000.00	4,850.00	26.0%
01-41900-00	Pmt in Lieu of Taxes	1,549.50	1,595.88	1,643.62	1,500.00	1,693.00	1,693.00	12.9%
01-43536-00	Pilot Payment	111,828.00	111,827.96	132,457.00	8,500.00	14,457.00	14,457.00	70.1%
	Total Taxes	**$ 114,919.59**	**$ 130,171.88**	**$ 141,314.48**	**$ 14,850.00**	**$ 28,214.22**	**$ 21,750.00**	**46.5%**
STATE SHARED REVENUES								
01-43400-00	State Shared Revenues	$ 98,917.96	$ 84,080.27	$ 84,080.27	$ 63,060.00	$ 63,060.00	$ 63,060.00	0.0%
01-43420-00	2% Fire Dues (Ins)	18,647.16	19,147.73	19,856.92	19,856.92	22,811.47	23,380.00	17.7%
01-43430-00	Exempt Computer Aid	1,977.00	2,340.00	1,566.00	1,566.00	1,898.00	1,900.00	21.3%
	Total Shared Revenues	**$ 119,542.12**	**$ 105,568.00**	**$ 105,503.19**	**$ 84,482.92**	**$ 87,769.47**	**$ 88,340.00**	**4.6%**
FEDERAL/STATE GRANTS								
01-43210-00	Police Grant	$ 30,686.83	$ 11,639.33	$ 12,829.35	$ 10,050.00	$ 46,916.81	$ 10,050.00	0.0%
01-43211-00	Fire Dept Equip Grant	-	-	-	-	1,551.96	-	
01-43531-00	State Transportation Aids	253,125.95	239,445.07	227,445.03	208,702.49	208,702.49	187,832.24	-10.0%
01-43545-00	DNR Recycling Grant	29,950.00	25,537.57	18,327.05	14,500.00	18,363.00	18,000.00	24.1%
01-43581-00	Gypsy Moth Grant Funds	-	4,393.52	3,544.04	4,000.00	-	-	-100.0%
	Total State Grants	**$ 313,762.78**	**$ 281,015.49**	**$ 262,145.47**	**$ 237,252.49**	**$ 275,534.26**	**$ 215,882.24**	**-9.0%**
LICENSES AND PERMITS		**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 Est**	**2013 BUDGET**	**% Change**
01-44000-00	Licenses and Permits	170.00	145.00	255.00	150.00	1,870.00	1,500.00	900.0%
01-41110-00	Liquor Licenses	2,660.00	1,800.00	2,400.00	1,800.00	2,410.00	2,410.00	33.9%
01-44111-00	Legal Ads for Liquor Lic.	80.00	80.00	80.00	80.00	80.00	80.00	0.0%
01-44120-00	Cigarette Licenses	150.00	50.00	-	50.00	100.00	100.00	100.0%
01-44121-00	Franchise Fee / Cable TV	35,420.19	36,096.74	39,951.73	39,000.00	43,725.00	41,750.00	7.1%
01-44130-00	Operators & Background	1,056.00	935.00	1,420.00	1,000.00	933.00	950.00	-5.0%
01-44200-00	Dog License & Cty Refund	1,054.93	898.47	1,200.31	1,600.00	1,771.20	1,250.00	-21.9%
01-44300-00	Building Permits	47,704.24	73,913.94	81,263.45	56,500.00	102,500.00	70,450.00	24.7%
01-44301-00	State Seals Collected	105.00	1,505.00	2,395.00	750.00	3,800.00	2,100.00	180.0%
01-44302-00	Admin Fee for Permits	2,900.00	3,650.00	4,050.00	3,000.00	4,250.00	3,000.00	0.0%
01-44304-00	Erosion Control Fees	1,300.00	3,450.00	3,850.00	3,000.00	4,150.00	3,000.00	0.0%
01-44305-00	Security Deposits Bldg	-	1,000.00	4,000.00	-	3,800.00	-	

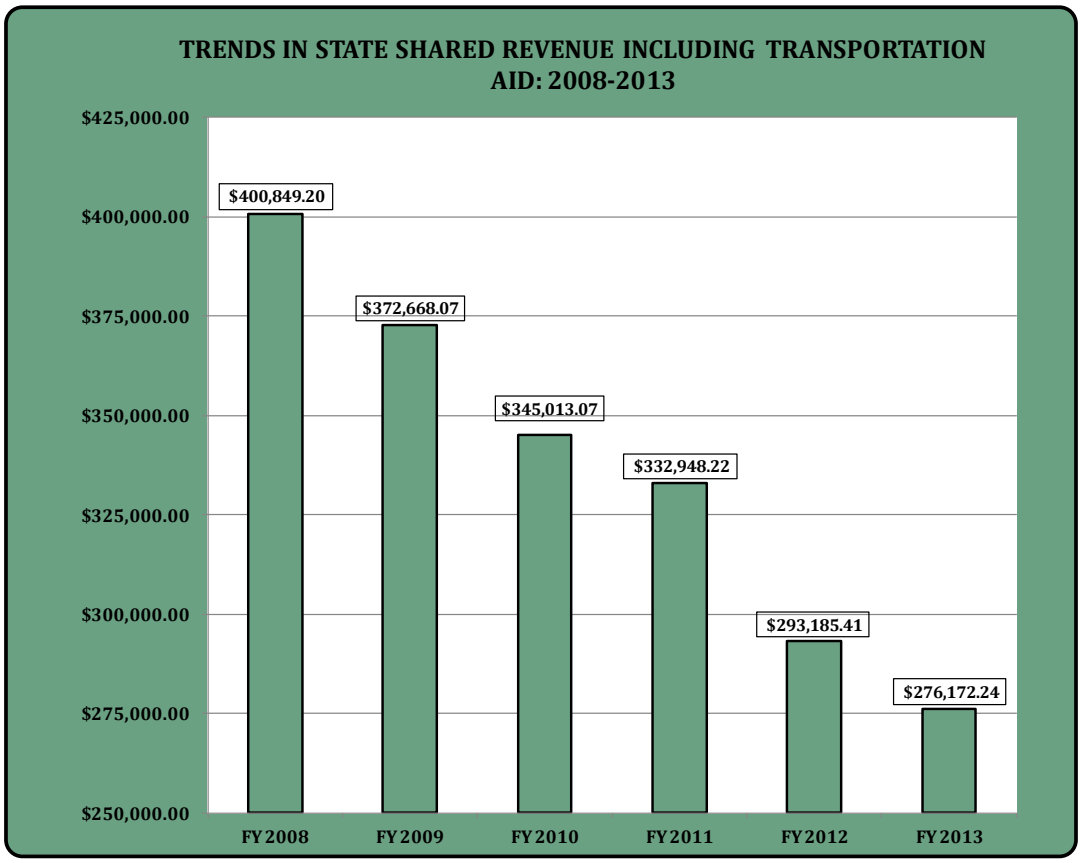
SUMMARY OF 2013 OPERATING REVENUES (cont'd)

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 Est	2013 BUDGET	% Change
01-44306-00	Land Use Permits	223.67	2,203.67	-	1,000.00	1,000.00	1,000.00	0.0%
01-44400-00	Zoning/Cond Use/Variance	600.00	2,000.00	1,419.65	1,200.00	1,630.00	1,200.00	0.0%
01-44402-00	CSM & Plat Fees	-	1,100.00	2,100.00	1,000.00	800.00	1,000.00	0.0%
01-44900-00	Site Review Permits	70.00	700.00	300.00	700.00	750.00	700.00	0.0%
01-44910-00	Park Fee/Bldg Permits	600.00	1,670.00	5,800.00	5,000.00	-	-	-100.0%
01-44920-00	Park/Developer Fees	4,030.86	1,971.37	5,109.14	-	-	-	
01-44930-00	Park Rental/Shelter Area	3,750.00	9,148.00	5,005.00	3,500.00	3,500.00	3,000.00	-14.3%
01-44950-00	Quarry/Other Permits	6,140.00	5,635.00	7,622.33	3,135.00	3,135.00	2,800.00	-10.7%
01-45100-00	Dog License Late Fees	105.00	170.00	105.00	100.00	65.00	100.00	0.0%
01-46744-00	Rent- Land & Tower	36,691.22	36,094.07	30,638.55	25,000.00	30,900.00	25,000.00	0.0%
	Total Licenses/Permits	**$ 144,811.11**	**$ 184,216.26**	**$ 198,965.16**	**$ 147,565.00**	**$ 211,169.20**	**$ 161,390.00**	**9.4%**
LAW AND ORDINANCE VIOLATIONS		**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 Est**	**2013 PROPOSED**	**% Change**
01-46210-00	Court Penalties/Costs	$ 61,926.56	$ 53,058.30	$ 50,690.49	$ 52,500.00	$ 62,600.00	$ 52,500.00	0.0%
Total Law and Ordinance Violations		**$ 61,926.56**	**$ 53,058.30**	**$ 50,690.49**	**$ 52,500.00**	**$ 62,600.00**	**$ 52,500.00**	**0.0%**
PUBLIC CHARGES FOR SERV								
01-43582-00	Gypsy Moth Reimburs	$ -	$ -		$ 4,000.00	$ -	$ -	-100.0%
01-46100-00	Public Charges	3,500.00	$ 3,065.00	$ 3,000.00	$ 3,000.00	$ 3,320.00	$ 3,000.00	0.0%
01-46420-00	Garbage/Recycling Collection	317,530.56	$ 317,230.61	$ 320,705.62	$ 306,046.72	$ 305,752.51	$ 310,600.11	1.5%
01-46431-00	Garbage Bags/Bins	813.83	$ 304.66	$ -	$ -	$ -	$ -	
01-46433-00	Gypsy Moth Charges	-	$ 2,205.49	$ 2,000.00	$ 2,000.00	$ 2,389.44	$ -	-100.0%
01-46743-00	Rental of Town Hall	100.00	$ -	$ -	$ -	$ -	$ -	
01-49020-00	Street Lighting	55,769.08	$ 58,026.16	$ 57,908.34	$ 72,798.99	$ 66,692.50	$ 64,195.69	-11.8%
01-49027-00	Lighting Admin Fee	-	-	2,916.00	3,158.38	-	3,447.92	9.2%
	Total Public Charges	**$ 377,713.47**	**$ 380,831.92**	**$ 386,529.96**	**$ 391,004.09**	**$ 378,154.45**	**$ 381,243.72**	**-2.5%**
OTHER REVENUE		**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 Est**	**2013 BUDGET**	**% Change**
01-44940-00	Reimb Paid to Village	-	24,111.28	-	3,229.50	73,750.00	3,229.50	0.0%
01-46211-00	Lawrence Reimburse	167,391.07	204,893.58	239,209.81	255,790.15	255,790.15	252,315.90	-1.4%
01-46212-00	Police Liason Reimburse	2,758.44	11,033.76	10,749.34	15,457.87	15,353.68	15,814.29	2.3%
01-46220-00	Fire Call on Roads	4,980.50	6,902.66	4,910.00	6,000.00	3,800.00	4,400.00	-26.7%
01-48110-00	Interest	235,038.11	90,329.30	41,815.11	28,500.00	18,500.00	21,500.00	-24.6%
01-49000-00	Misc Revenue	-	17,196.64	-	-	-	-	
01-49028-00	Memorial Brick Sale	236.00	1,200.00	457.20	200.00	(168.22)	-	-100.0%
	Total Other Revenue	**$ 411,404.12**	**$ 355,667.22**	**$ 297,141.46**	**$ 309,177.52**	**$ 367,025.61**	**$ 297,259.69**	**-3.9%**
TOTAL REVENUE		**$ 1,544,079.75**	**$ 1,490,529.07**	**$ 1,442,290.21**	**$ 1,236,832.02**	**$ 1,410,467.21**	**$1,218,365.65**	**-1.5%**

NOTE: Any variations in Police Department expenditures, especially personnel and fuel-related overages in budget years may be explained with offsets by grant-funds or revenues from grant.


BREAKDOWN OF 2013 OPERATING REVENUES
$21,750.00
$88,340.00
$297,259.69
$215,882.24
$161,390.00
$381,243.72
$52,500.00
Taxes (non-property)
State Shared Revenue
Federal/State Grants
Licenses and Permits
Law/Ordinance Violations
Public Charges for Services
Other


TRENDS IN TOTAL REVENUE-ALL CATEGORIES: 2008-2013
$1,750,000.00
$1,700,000.00
$1,650,000.00
$1,600,000.00
$1,550,000.00
$1,500,000.00
$1,450,000.00
$1,400,000.00
$1,350,000.00
$1,300,000.00
$1,250,000.00
$1,200,000.00
$1,150,000.00
$1,100,000.00
$1,050,000.00
$1,000,000.00
2008 ACTUAL $1,312,138.97
2009 ACTUAL $1,544,079.75
2010 ACTUAL $1,490,529.07
2011 ACTUAL $1,442,290.21
2012 BUDGET $1,236,832.02
2013 BUDGET $1,218,365.65



Revenue Discussion and Basis of Assumption of Significant Changes:

Federal/State Grants: The Village will experience another 9% decrease, or about -$20,000 for state revenues in the form of transportation aids and other shared revenues as a result of state budgetary issues.

Licenses/Permits: The Village will experience a 9.4% increase in licenses/permits revenues due mostly to continued increase in single family residential development. The building permit line item is anticipated to increase by $13,950 in 2013.

Public Charges for Services: The Village will experience a 2.5% decrease in Public Charges for Service due to a decrease in street lighting revenue and decrease in revenues from the gypsy moth eradication program.

Other Revenue: The Village will experience a decrease of 3.9% in *other revenue* due to decrease in reimbursement from the Town of Lawrence for police/court costs, and a decrease in expected interest income of village money.

Description of Individual Revenues

General Property Taxes:
Property taxes are paid into the Village based on the value of an individual property owner. In 2013 tax payment to the Village-only portion equals $4.17/$1,000 in property value. Tax bills are sent to taxpayers in the first two weeks of December of each year.

Payment in Lieu of Taxes (PILOT):
These are revenues derived from the use of municipal property for things such as farming, or other payments to the Village instead of traditional property taxes. The majority of Hobart's PILOT comes from a payment from to water utility to the general fund as payment for the value of buildings and plant otherwise subject to taxes. The water utility PILOT is a Public Service Commission requirement of public water utilities.

State Shared Revenues:
These are stipends the state of Wisconsin gives local governments as a "rebate" on the state income sales, and other charges/taxes paid into the state. State contributions are wholly contingent on the strength of the economy and state budget, thus, cannot be relied upon each year as a steady revenue source.

Fire Dues Insurance:
State contributions are given to Hobart to help offset costs of fire protection and firefighting services.

Exempt Computer Aid:
Computers used for business and commerce cannot be computed as part of personal property taxes for Hobart residents. The state of Wisconsin gives a nominal stipend to aid the municipality in overcoming this lost revenue.

Police Grants: Grants are received from federal and state agencies to help protect public safety. Some examples of grants include those for drunk driving, seatbelts or those to help combat underage alcohol consumption.

State Transportation Aids: Funds are given to local municipalities for the purpose of operation, maintenance and construction of major road and infrastructure improvement. Again, these funds are wholly contingent on the economy and state budget. The awards are for amount of lane miles the Village maintains and the source of funds is a percentage of the state's gasoline tax.

DNR Recycling Grant: Grants are also given to municipalities from the Wisconsin Department of Natural Resources (DNR) to help offset the costs of performing or contracting for a recycling program. Hobart contracts with Brown County Port and Solid Waste for the disposal of recyclables. We have a hauler, Wittenberg Disposal, which transports our recyclables to County facilities for processing.

Licenses and Permits: Revenues derived from permits, other than building permits, and licenses constitute license and permit revenue. Individuals come to the Village for a license/permit and pay a small fee. For example, permits for outdoor burning are $10.00.

Liquor Licenses, Legal Advertisements for Liquor Licenses: Hobart receives revenues from the issuance of liquor licenses for those establishments that serve beer, wine or liquor. Most municipalities in Wisconsin control the number of liquor license either with quotas assigned to an "area" or per capita.

Cigarette Licenses: Businesses wishing to sell cigarettes at their establishments must also obtain a cigarette license for $50.00 annually.

Franchise Fee/Cable TV: Cable TV providers refund a certain percentage of their profits on their subscription accounts from Village residents.

Operators and Background Checks: The Village receives revenues from fees for criminal background checks for individuals applying for bartenders' licenses. All those wishing to serve alcohol, or operate an establishment that serves alcohol, must go through this as a part of the annual renewal for the liquor license.

Dog Licenses and County Refund: Hobart receives revenues from annual dog licenses that residents must get for their pets. The cost is $10.00 if the animal is not spayed/neutered and $5.00 if it is. Residents must renew their licenses prior to March 31 to avoid a $5.00 late fee.

Building Permits: Fees are collected from homebuilders, homeowners, general contractors or individual residents for the cost of reviewing, processing, issuing permits and for inspecting new construction, rezoning, remodeling, etc. New building permit fees and charges for inspection services are in place for 2009 moving forward. Please visit the Village website for the revised fee schedule.

State Seals Collected: The Village collects fees for new construction projects to verify they are up to all regulatory building codes. The state requires the Village to use these seals to qualify a building as safe and in compliance with all applicable codes and regulations.

Administration Fee for Permits: Some permits, building site review, etc. require extensive time from the Village Building Inspector/Zoning Administrator and other Village staff. When extensive attention to individual projects is required, the Village assesses a builder or resident a fee for actual staff time expended.

Erosion Control Fees: Erosion control fees are specific to the Village's storm water management. When constructing new buildings, additions, etc. the Building Inspector/Zoning Administrator must approve proper storm water management practices. Erosion control, however, also extends beyond new construction sites and can apply to any circumstance where erosion regulation is required.

Land Use/Zoning/Conditional Use/Variances: Hobart accounts for revenues derived from specific requests for changes to the Zoning Code that affects only one or a few number of parcels within the Village. The Planning and Zoning Committee recommends changes to the Board for ultimate approval.

CSM/Plat/Site Review Fees: Revenues derived from the planning and approval process for subdivision of land and building projects within the Village are accounted in this category. The plans have many required details that must proceed through the Planning and Zoning Commission, Community Development Authority and ultimately the Village Board for final approval.

Park Fee: Park fees are a subset of fees derived from the division of land within Hobart. A developer must pay the Village a park fee to offset the operation and maintenance costs of Four Seasons and Pine Tree Park.

Developer Fees: A land developer must submit to the Village a payment equal to 1/35 of the fair market value of the land that is being developed/subdivided.

Park Rental/Shelter Area: Rental revenues are from rental of the park shelters and facilities for private parties and occasions.

Quarry Permits: Anyone wanting to operate a quarry in the Village limits must pay a fee. This will help offset the wear and tear on the transportation (roads) systems to and from the quarry.

Land and Tower Rental:
Land and tower rental revenues are payments made to the Village for rental of municipal lands for cellular phone towers or other private/corporate infrastructure requiring Village-owned property.

Court Penalties/Costs: Revenues from Municipal Court are fines and forfeitures for violations of a Hobart municipal ordinance. The Police Department issues citations and the person receiving it has the opportunity to appear before the Hobart-Lawrence Municipal Judge.

Public Charges: Public Charges revenue occur when real estate brokers, banks and other financiers request information and a determination, via a letter from Village staff, that a piece of property does not have any outstanding charges, liens or delinquencies.

Garbage Collection/Bags/Bins: Revenues collected from residents for refuse and recycling service. These appear as charges separate from property taxes and are thus, also accounted for in this revenue category.

Lighting: The lighting category is a "pass through" for utility charges the Village incurs for decorative streetlights on behalf of certain neighborhoods. The Village receives the utility bill, but is then reimbursed by the residents that actually benefit from the lighting.

Lawrence Reimbursement for Police Department and School Liaison: Hobart receives payment from the Town of Lawrence for their share of Police Department Costs. The share is 2/3 Hobart 1/3 Lawrence for personnel and administration costs and 50/50 for capital items including vehicles, radios, computers and other fixed assets.

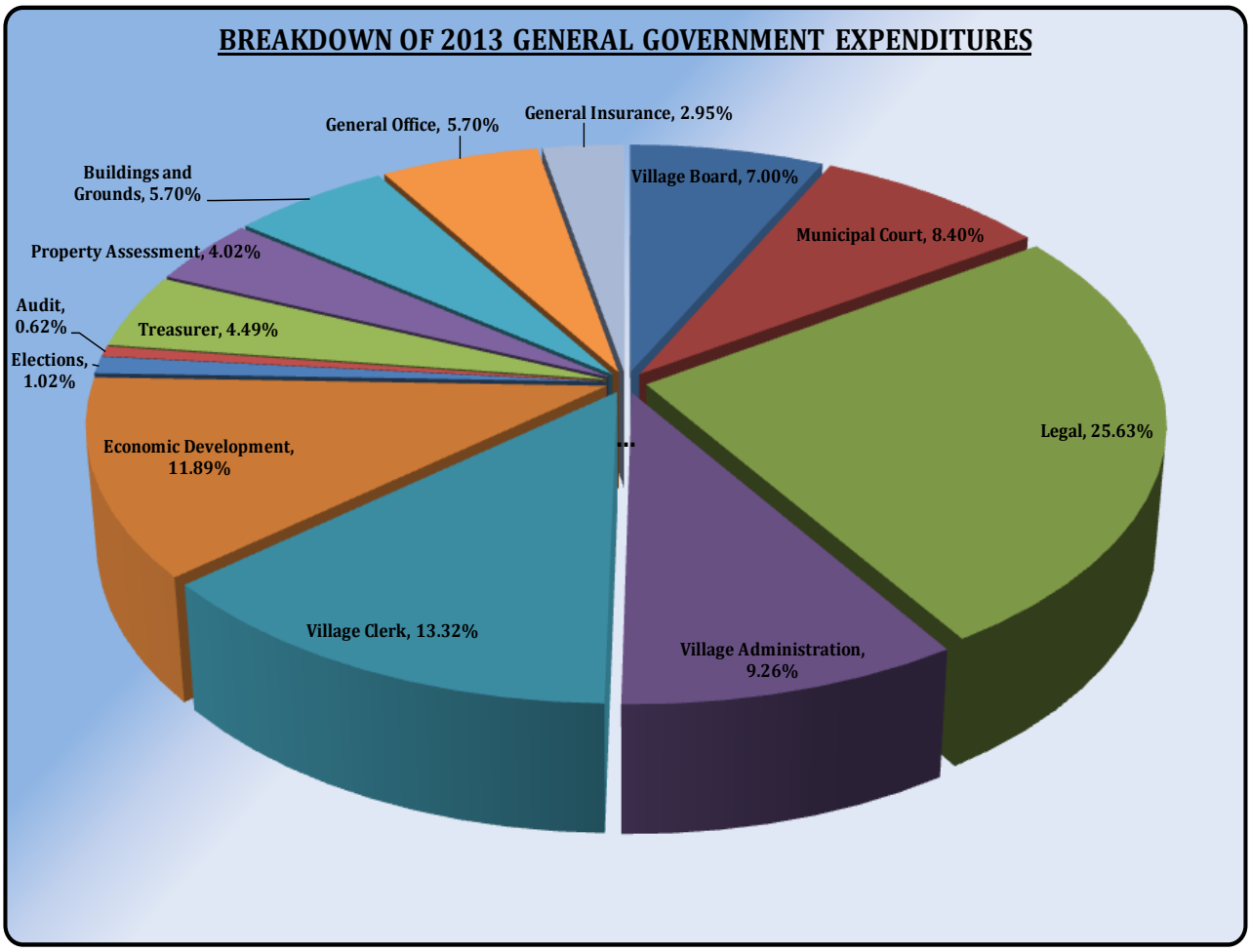
Fire Call on Roads: Fire calls on roads are revenues from "charge backs" to the state when our volunteer fire department supports a fire call on state or county roads. The theory behind this being that Hobart residents should not pay for a service performed for non-residents.

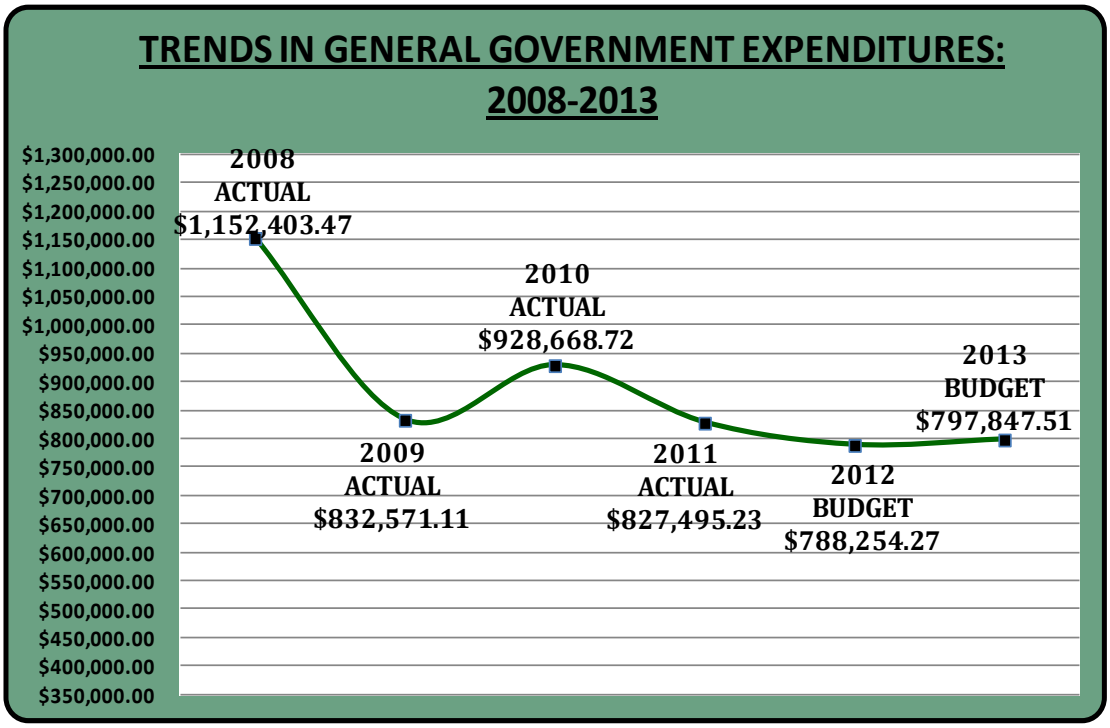
Interest: Interest pertains to interest earnings yielded from the investment of Village funds. The state sets strict guidelines and limits the risk the Village can assume when investing the public's money.

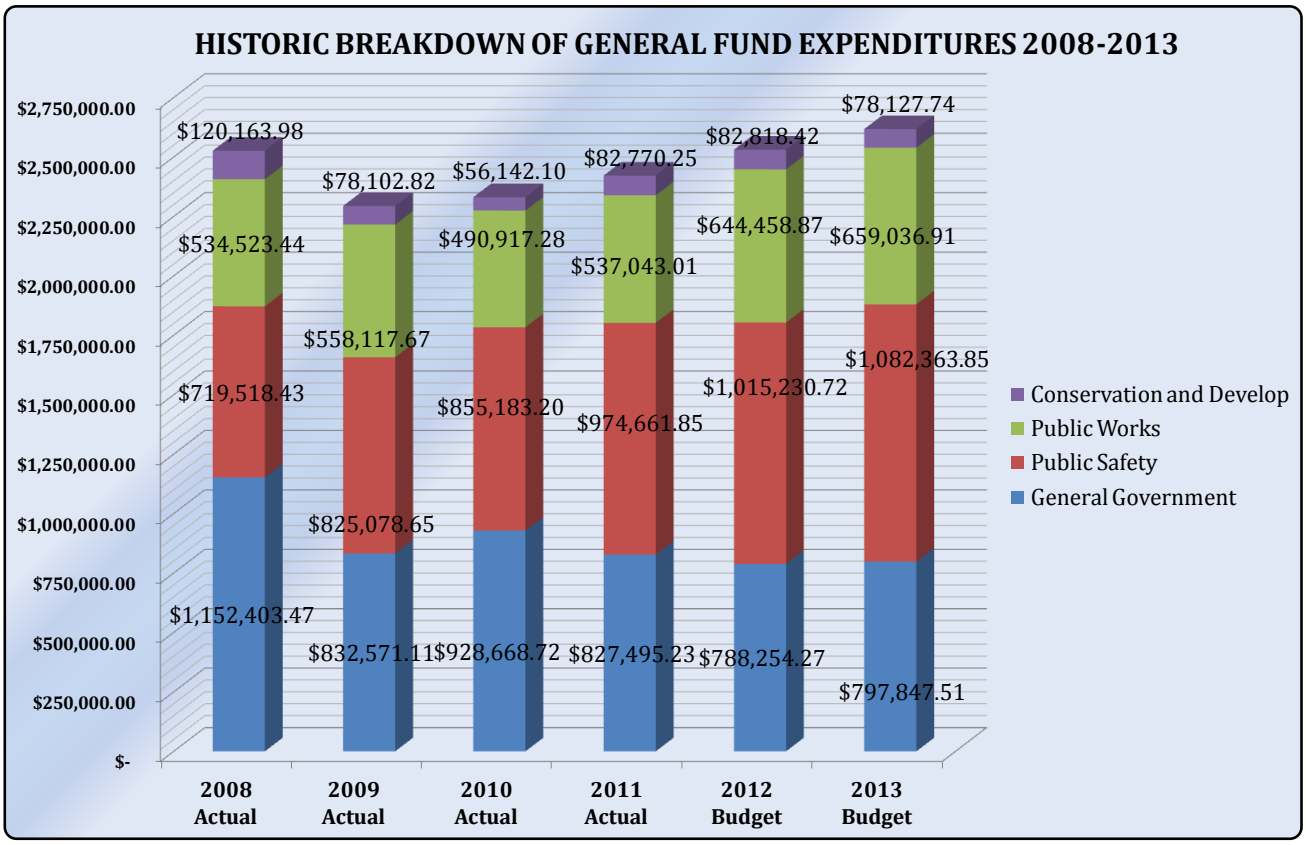
6.0 GENERAL FUND EXPENDITURES

6.1 GENERAL GOVERNMENT

SUMMARY OF VILLAGE EXPENDITURES: GENERAL GOVERNMENT							
	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2013 BUDGET	% Change
Village Board	$ 55,117.92	$ 56,260.39	$ 57,562.87	$ 53,784.95	$ 56,814.35	$ 55,864.35	**-1.67%**
Municipal Court	50,231.90	58,063.39	63,105.63	67,801.79	68,962.48	67,056.75	**-2.76%**
Legal	609,230.23	207,985.59	294,781.33	239,183.08	204,500.00	204,500.00	**0.00%**
Village Administrator	62,741.66	45,246.24	50,519.38	60,396.33	61,104.34	73,874.74	**20.90%**
Village Clerk	84,192.05	87,541.68	92,317.00	109,168.40	106,480.71	106,295.05	**-0.17%**
Economic Development	53,853.01	117,068.43	107,712.35	103,579.70	95,216.55	94,867.07	**-0.37%**
Village Secretary	19,339.28	19,025.64	23,717.19	-	-	-	
Elections	7,308.74	4,133.80	21,157.48	8,840.09	7,291.25	8,170.85	**12.06%**
Audit	6,315.00	6,115.00	5,575.00	4,133.75	4,570.00	4,918.75	**7.63%**
Treasurer	46,357.37	43,406.81	27,538.20	29,175.79	33,775.33	35,817.33	**6.05%**
Property Assessment	25,541.92	28,178.34	25,499.92	29,976.34	27,600.00	32,050.00	**16.12%**
Buildings and Grounds	53,335.28	54,253.79	57,968.94	50,148.85	50,184.40	45,451.80	**-9.43%**
General Office	31,335.28	37,365.80	44,332.69	43,667.02	45,465.00	45,465.00	**0.00%**
General Insurance	47,503.83	67,926.21	56,880.73	27,639.14	26,289.85	23,515.82	**-10.55%**
Total Expenses	**$1,152,403.47**	**$832,571.11**	**$ 928,668.72**	**$827,495.23**	**$ 788,254.27**	**$797,847.51**	**1.22%**


BREAKDOWN OF 2013 GENERAL GOVERNMENT EXPENDITURES
General Office, 5.70%
General Insurance, 2.95%
Buildings and Grounds, 5.70%
Village Board, 7.00%
Municipal Court, 8.40%
Property Assessment, 4.02%
Audit, 0.62%
Treasurer, 4.49%
Elections, 1.02%
Legal, 25.63%
Economic Development, 11.89%
Village Clerk, 13.32%
Village Administration, 9.26%


TRENDS IN GENERAL GOVERNMENT EXPENDITURES: 2008-2013
$1,300,000.00
$1,250,000.00
$1,200,000.00
$1,150,000.00
$1,100,000.00
$1,050,000.00
$1,000,000.00
$950,000.00
$900,000.00
$850,000.00
$800,000.00
$750,000.00
$700,000.00
$650,000.00
$600,000.00
$550,000.00
$500,000.00
$450,000.00
$400,000.00
$350,000.00
2008 ACTUAL $1,152,403.47
2009 ACTUAL $832,571.11
2010 ACTUAL $928,668.72
2011 ACTUAL $827,495.23
2012 BUDGET $788,254.27
2013 BUDGET $797,847.51



EXPLANATION OF GENERAL FUND (GF) EXPENDITURES

The key general fund expenditure categories as follows: General Government, Public Safety, Public Works and Conservation & Develop. The General Fund (GF) is the largest and represents four (4) spending areas as follows: General Government, Public Safety, Public Works and Conservation & Develop. In each spending area exists key departments and programs that further break down the larger spending areas. You will see the detail of programs and departments as you progress through this document. The general fund does not include other expenditure items like capital, debt service, tax increment funds, or water, sewer, or storm water utilities, which are described in line item detail later in the budget document.

The following section 5.1 is the *general government* departments/programs, components of the Village's *general fund*, which include: village board, village administration & finance, village clerk-treasurer's office, property assessment, property/casualty insurance, elections administration, financial auditing, municipal court, legal, community development/tribal affairs, and buildings & grounds.

DEPARTMENT: VILLAGE BOARD OF TRUSTEES

ROLE/COMPOSITION OF THE BOARD:

The Village Board is responsible for all legislative actions and policy-making for all Hobart residents. The Board is empowered with the authority to enact ordinances, or laws, to create fees and charges for Village services, and to adopt all regulations to protect the general health and welfare of residents. The state of Wisconsin grants the Village such powers under "home-rule authority" whereby the state vests in the Village the right to make its own laws and govern its residents as deemed appropriate as long as those laws do not contradict or diminish state-enacted laws.

Four Village Trustees and one Village President make up the legislative branch of our local government. The Board members are elected to two year, overlapping terms "at-large" meaning they represent the entire Village and not districts, which is a main distinction between a city and a village. The Board meets at the Village Office the first and third Tuesdays of each month at 6 pm. Each Trustee also serves on at least one of the major citizen committees within the Village.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

VILLAGE BOARD of TRUSTEES: 2013 BUDGET

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51100-001	VB- Salary	$ 44,156.63	$ 46,758.40	$ 47,900.16	$ 48,820.95	$ 47,900.00	$ 47,900.00	$ 47,900.00	**0.00%**
51100-004	VB-FICA/MED	$ 3,308.45	$ 3,636.64	$ 3,664.35	$ 3,663.45	$ 3,664.35	$ 3,664.35	$ 3,664.35	**0.00%**
51100-006	VB-Supplies	140.50	70.70	65.56	471.85	150.00	100.00	150.00	**0.00%**
51100-011	VB Ed/Conf/Travel	7,512.34	5,794.65	5,932.80	828.70	5,100.00	2,450.00	4,150.00	**-18.63%**
	Total Expenses	**$55,117.92**	**$56,260.39**	**$57,562.87**	**$53,784.95**	**$56,814.35**	**$54,114.35**	**$55,864.35**	**-1.67%**

VILLAGE BOARD OF TRUSTEES	
2013 STRATEGIC GOALS	
Preserve, protect and promote the U.S. Constitutional and civil rights of Hobart residents and taxpayers	**Provide policy directives and supportive resources to staff for the purpose of increasing thoughtful, sustainable and fiscally-sound economic development activities throughout the Village of Hobart**
Continue to ensure, through policies and strategies, that the Constitutional and representative government of the Village of Hobart is upheld, and the health, public safety and welfare of residents is maintained at all times	**Continue seeking innovative methods for improving efficiency of Village services while keeping tax rates among the lowest in the region**
Continue actions to safeguard and expand the Village's property tax base	**Inform, educate and engage Village residents about issues, processes and objectives of the Village of Hobart for purpose of continuously improving the quality of life and community identity of Hobart**

DEPARTMENT: VILLAGE ADMINISTRATION & FINANCE

GOAL:

To ensure uninterrupted, cost-efficient and equitable service delivery to residents; to plan for the future of Village operations, capital assets and economic development in accordance with strategic direction established by the Village Board.

GENERAL OBJECTIVES:

- Recommend policies, proposals and strategic initiatives to the Village Board;
- Efficiently and effectively manage all departments of the Village;
- Promote and secure thoughtful and sustainable economic development projects throughout the Village;
- Recommend, implement and abide by fiscal policies that maintain the bond-rating and fiscal conservativeness of the Village;
- Foster continual professionalism and growth of the Village staff.

DESCRIPTION:

The Administrator serves as the chief executive officer of the Village carrying out the executive management function of the government. Mr. Vickers takes strategic direction from, and is accountable to, the Village Board. He is responsible for the overall provision of services, budgeting, personnel management, economic development and intergovernmental relations. It is the Administrator's function to implement the laws and policies set forth by the Trustees, as well as make recommendations on the creation and advancement of said laws and policies.

Andrew J. Vickers, M.P.A.
Village Administrator

Village Administration is committed to actively engaging the public in Village Business. Staff will identify the best means of communicating news, public works projects, policy changes and financial information with the public we serve. Through new mediums, the staff and elected officials will address and communicate the community's priorities and direction.

SERVICES:

Summarizing the work of the Administrator is a difficult task, however a brief overview of duties include, but are not limited to:

- Manage daily operations of the Village such as, personnel, finance, budget performance monitoring and preparation of the annual Village budget,
- Oversight and review of planning and zoning, streets, sewer, water, police, municipal court, fire suppression, rescue service, first responders, affairs concerning other governments, tribal relations, and economic development matters;
- Review, update and process Village ordinances, contracts, policies, and pertinent federal and state policies and statutes;
- Seek funding sources, including grants, to help supplement property tax revenues;
- Provide public information for Village residents about the operations of the Village;

- Facilitate communication between citizens and village government to assure that complaints and recommendations receive prompt attention and resolution by the responsible official;
- Network, coordinate and interact with adjacent local governments as well as the state and federal government on matters directly affecting the Village;
- Promote the welfare, public safety, economic development and growth of the Village of Hobart through public and private sector interactions/partnerships.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Addition of management intern position (+~$9,600).

VILLAGE ADMINISTRATION: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51410-001	Admin Salary	$ 48,628.10	$ 34,053.67	$ 38,444.33	$ 44,425.20	$ 45,500.00	$ 45,500.00	$ 45,841.25	**0.75%**
51410-003	Admin-WRS	5,035.00	3,700.98	4,227.68	3,896.67	2,684.50	2,684.50	3,048.44	**13.56%**
51410-004	Admin-FICA/MED	3,658.43	2,666.98	2,911.79	3,435.18	3,480.75	3,480.75	4,222.90	**21.32%**
	Management Intern							9,360.00	
51410-005	Admin-Fringe	3,420.90	2,096.84	2,363.20	5,343.65	6,639.09	6,283.50	7,202.15	**8.48%**
51140-006	Supplies	994.71	505.18	315.21	35.49	550.00	675.00	650.00	**18.18%**
51410-011	Ed/Conf/Travel	1,004.52	2,222.59	2,257.17	3,260.14	2,250.00	2,050.00	3,550.00	**57.78%**
	Total Expenses	**$ 62,741.66**	**$ 45,246.24**	**$ 50,519.38**	**$ 60,396.33**	**$ 61,104.34**	**$ 60,673.75**	**$ 73,874.74**	**20.90%**

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2008	FY2009	FY2010	FY2011	FY2012
Village Tax Rate*	$4.10	$4.10	$4.20	$4.20	$4.17
Levy for Village Operations*	$2,568,483	$2,601,904	$2,657,094	$2,651,469	$2,637,636
Village Population	5875	5868	6182	6364	6501
Levy Per Capita*	$437	$443	$430	$417	$406
Debt Service as % of Levy*	27.63%	31.99%	34.62%	32.95%	28.97%
G.O. Debt *Levied**	$709,719	$832,313	$919,820	$873,539	$764,011
G.O. Debt *Levied* Per Capita*	$120.80	$141.84	$148.79	$137.26	$117.52
Total Full Time Equivalent Employees ("FTEs") (excluding Fire/Seasonals)	14.45	15.45	16.60	16.60	16.675
FTEs per capita	0.00246	0.00263	0.00269	0.00261	0.00256
Village Bond Rating (Standard & Poor's)	A+	AA-	AA-	AA-	AA
Total Village Assessed Value as of January 1	$626,906,400	$634,439,000	$ 632,791,400	$649,364,300	$666,891,300
Total *Increment Value*- TID #1 as of January 1	n/a	n/a	$1,678,300	$18,199,700	$31,419,000
Total *Increment Value*- TID #2 as of January 1	n/a	n/a	n/a	n/a	$2,712,216
*** Actual Year Levied, Payable the following year.**					

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Received bond rating upgrade from AA- to AA from Standard & Poors;
- Successfully negotiated Development Agreement for *Fieldstone* Phase 2 for new projected tax base of $13,135,000 in TID #1;
- Completed annexation of strategic commercial property from Town of Lawrence; completed amendment of TID #2 project plan/ boundary "in-house" to include property in TID #2;
- Completed comprehensive re-write of the Village Personnel Policy Manual- the first since 2002. Village Board approved and implemented Manual January 1, 2013;
- Completed, and facilitated adoption of 2013 operating budget, which features tax rate and levy decrease;
- Completed initial submission for GFOA Distinguished Budget Presentation Award- incorporated reviewer feedback and deficiencies into the 2013 submission in furtherance of securing award for 2013 Budget;
- Drafted and gained Board approval for financial policies including: General Fund Balance, Debt Management, Cash Management and Credit Card Usage;
- Surpassed $31,000,000 of tax increment assessed value in TID #1;
- Completed comprehensive sewer rate study and implemented new sewer rates in third quarter 2012.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Continue coordination of formal capital improvement & vehicle/equipment replacement plan; formally implement vehicle/equipment replacement reserve funds.

Initiative #2: Devise and Implement a recycling awareness program/contest.

Initiative #3: Complete requirements and make timely submission to financial credentialing programs through the Government Finance Officers' Association (GFOA).

Initiative #4: Complete recommendation and implement reorganization of Village Committee structure.

Initiative #5: Assist Community Development with *"E-Outreach"* Campaign for commercial outreach priorities for *Centennial Centre at Hobart.*

Initiative #6: Assist Community Development/Neighborhood Services with planning and implementation objectives outstanding for TID 2.

DEPARTMENT: CLERK-TREASURER'S OFFICE

GOAL:

To act as fiduciary for Village funds, custodian of all official records and uphold the integrity of elections administration; to serve as general office manager for Village administrative and resident-customer services.

GENERAL OBJECTIVES:

- Receive and disburse public funds in accordance with state statutes and fiscal policies established by the Village Board;
- Implement a system to ensure all public records, legal notices and other documents are administered consistent with state statutes;
- Prepare annually, the tax roll and ensure the collection of taxes and special assessments in accordance with state statutes;
- Provide adequate training, personnel and resources to maintain the integrity of elections administration at all times;
- Issue various licenses, permits and miscellaneous issuances in accordance with Village Ordinances and state law;
- Ensure that front-office operations of the Hobart business offices, especially efficient and courteous customer service, are maintained at all times.

PROGRAM DESCRIPTION:

Mary Smith has been the Village Clerk since 1983. For the first 2 years of her tenure she worked out of her home. As Hobart grew, its government needed to expand facilities. In 1998, Mary became Clerk/Treasurer, sharing in some of the financial management and personnel/payroll functions. Mary serves as the Department Director for the Clerk's Office and has a Deputy Clerk/Treasurer- Cindy Kocken, and the help of Melissa Heim and Lorie Francar for all customer service and clerical needs in the Village's front office. Cindy has served as our Deputy Clerk/Treasurer since 1997. All of the Clerk's staff covers a portion of the clerical needs of other departments making your government's response to questions and concerns as efficient as possible.

Mary Smith, Clerk-Treasurer

Rounding out the Treasurer's Department is Brian Ruechel, an accounting consultant that works with the Village on an hourly basis. Brian is a certified public accountant (C.P.A.) and is involved with all functions of our municipal accounting. Brian aids the Village with the operating budget, specifically with debt service, and also performs monthly bank reconciliations and a host of other requirements to prepare for the annual audit. Brian's work adds another layer of financial review as requested by our auditors.

SERVICES PROVIDED:

Some of the services provided by this department include, but are not limited to:

Cindy Kocken, Deputy Clerk-Treasurer

- Perform all election duties as Election Administrator as required by Wisconsin Statutes; keep and maintain all election records and all property used in conjunction with holding of elections;
- Provide assistance to the Village Board in meeting management; assembles information packets, prepare agendas, publish and post all public agendas and public notices, and record actions/motions made at public meetings and appropriately codify these actions;
- Serve as custodian of official Village records and public documents; perform certification and recording for the Village as required on legal documents, seals and attests by signature to ordinances, resolutions and contracts, easements, deeds, bonds or other documents requiring Village certification and keep a record of all Licenses, Commissions, and Permits granted by the Village Board;
- Attend all applicable public meetings and accurately record the proceedings, prepare minutes, and record, index and file the proceedings for the public record;
- Assist with new voter registration, absentee ballots and recordation of votes;
- Officially record and serve as clerk for the Planning and Zoning Commission. Assist in recording and serving as clerk for all Board and Committee meetings as necessary due to scheduling conflicts, vacations or for other reasons promoting the smooth operation of the Village;
- Perform, in coordination with consultants, accounting functions related to the water fund, sanitary sewer fund, and special projects funds for accounts payable, accounts receivable, general ledger, and such other functions as necessary for providing timely, detailed accounting information for Village management;
- Maintain a records database for water/sewer customers in regards to billing, adding new customers;
- Assist and cooperate with the annual audit by furnishing background information for the annual Wisconsin Public Service Commission report, and financial information for the sanitary sewer fund, water fund, and special project funds;
- Report any outstanding charges on Letters of No Specials;
- Execute bank deposits including writing receipts, applying account numbers to checks or invoices and actually making the bank deposit.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

VILLAGE CLERK DEPT: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51420-001	Clerk Salary	$ 40,128.93	$ 37,142.05	$ 36,700.05	$ 59,156.99	$ 59,686.74	$ 59,686.74	$ 61,071.40	**2.32%**
51420-003	Clerk- WRS	4,183.10	3,883.30	3,995.74	5,835.58	3,521.52	3,521.52	4,061.25	**15.33%**
51420-004	Clerk-FICA/MED	2,832.31	2,740.48	2,627.85	4,098.68	4,566.04	4,566.04	4,671.96	**2.32%**
51420-005	Clerk- Fringe	9,359.32	10,349.23	7,529.10	16,336.52	16,306.42	16,306.42	16,340.44	**0.21%**
51420-008	Clerk- Legal Ads, News Subscription	16,897.36	20,294.20	18,697.48	18,346.84	17,750.00	18,800.00	18,500.00	**4.23%**
51420-011	Clerk- Ed/Conf/Trav	614.68	1,132.11	1,251.80	1,649.36	1,650.00	1,450.00	1,650.00	**0.00%**
51420-037	Gen Office Unemployment	380.12	-	9,063.25	3,744.43	3,000.00	500.00	-	**-100.00%**
Total Expenses		**$ 84,192.05**	**$ 87,541.68**	**$ 92,317.00**	**$ 109,168.40**	**$ 106,480.71**	**$ 104,830.72**	**$ 106,295.05**	**-0.17%**

OFFICE OF TREASURER: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51520-001	Treasurer Salary	$ 10,032.36	$ 10,362.33	$ 10,400.13	$ 13,021.34	$ 13,314.26	$ 13,314.26	$ 13,653.42	**2.55%**
51520-003	Treasurer-WRS	1,046.10	1,097.40	1,141.69	1,243.37	785.54	785.54	907.95	**15.58%**
51520-004	Treasurer-FICA/MED	708.54	750.84	750.81	920.53	1,018.54	1,018.54	1,044.49	**2.55%**
51520-005	Treasurer-Fringe	2,340.09	2,245.59	2,151.23	2,998.92	2,876.99	2,876.99	3,156.47	**9.71%**
51520-006	Treasurer SupplyExp	2,533.83	3,128.38	208.73	2,696.55	2,900.00	3,250.00	2,950.00	**1.72%**
51520-011	Ed/Conf/Trav	162.00	25.00	100.70	46.42	105.00	105.00	105.00	**0.00%**
51910-096	Tax Adjustments					-	4,455.28	3,000.00	
51520-014	Outside Services	26,686.79	22,911.25	9,771.99	8,248.66	12,775.00	9,600.00	11,000.00	**-13.89%**
Total Expenses		**$ 46,357.37**	**$ 43,406.81**	**$ 27,538.20**	**$ 29,175.79**	**$ 33,775.33**	**$ 35,405.61**	**$ 35,817.33**	**6.05%**

INDICATORS & OUTCOMES:

CLERK:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012
Dog Licenses Issued	213	196	211	218
Elections Held	2	3	4	5
Voters Served All elections	2661	4765	6338	11301
Population	5868	5928	6364	6501
Ordinance & Ordinance Amendments Approved	7	7	9	7
Resolutions Approved	41	33	27	16
Village Board Meetings Held	45	35	36	33
Alarm Permits Issued	n/a	n/a	7	120
Public Hearings Noticed/Held	14	13	15	14
Hearing Notices Mailed	224	221	255	234

TREASURER:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012
Receipts (ACH Transactions only)			34	186
Checks Processed			4880	5068
ACH payments processed			676	754
Accounting Consultant Hours			340.5	427.5
Utility Bills Processed	4084	4284	4880	5068
Total Water Customers as of January 1	1016	1022	1069	1140
Total Sewer Customers as of January 1	940	946	992	1055
Note: certain financial statistics only available 2011 and forward as the Village changed to new accounting software January 1, 2011				

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Implemented dual controls for all banking processes;
- Established format to track annual Well Operation Permits;
- Undertook cross training for utility billing and accounts payable as well as payroll;
- Established the online bill payment for utility billing;
- Completed the TID#1 And TID#2 financial filings;
- Completed the updates to the Ineligible Voter listings;
- Clerk/Treasurer and Deputy Clerk/Treasurer attended the WMCA training and met the continuing education requirements;
- Completed and Posted the U-Tube Virtual Rental Video for our Park Systems;
- Held Three Training Sessions for Election Workers to Ensure Compliance with State Mandates;
- Completed the Inactivation of voters from the Manual Files;
- Secured information regarding the legal shredding of documents and began the process of isolating materials.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Increase voter registrations and voter participation in all elections.

Initiative #2: Use technology to track and evaluate the internal processes.

Initiative #3: Assist Administrator with the completion of requirements and make timely submission to financial credentialing programs through the Government Finance Officers' Association (GFOA).

I**nitiative #4**: Increase public education and compliance with Alarm Permit Ordinance the Village is now administering.

Initiative #5: Transition the collection of utility bills and court fees from regular check payments to the Automated Check Handling (ACH) payment.

Initiative #6: Coordinate with other departments to review/revise Performance Appraisal form and process for shared staff members.

OUTSIDE SERVICE: PROPERTY ASSESSMENT

GOAL:

To assess all personal property and real estate in the Village by January 1 each year; ensure a fair Board of Review process for taxpayers.

GENERAL OBJECTIVES:

- Determine value of all property within the Village boundary;
- Attend annual Board of Review;
- Certify the assessment roll and total assessed valuation of the Village;
- Determine tax incremental value in Village tax increment district (TIDs).

PROGRAM DESCRIPTION:

The Village contracts with Mike Denor of Fair Market Assessments for the valuation of all properties. Mr. Denor has served as our assessment consultant since 1994. Mike also serves the Village in "revaluation" years where all properties in Hobart must be re-assessed to determine a new total value for tax purposes. It is common for municipalities to perform a complete revaluation every 5-7 years depending on market conditions. Mike's experience and knowledge of properties in Hobart is a valuable asset.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Renewed contract with Mike Denor and allocation made for state assessment of manufacturing properties for the first time.

2013 PROPERTY ASSESSMENT SERVICES									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51530-014	Assessor-Outside Services	$ 25,541.92	$ 28,178.34	$ 25,499.92	$ 29,976.34	$ 27,600.00	$ 27,600.00	$ 32,050.00	16.12%
Total Expenses		$25,541.92	$28,178.34	$25,499.92	$29,976.34	$27,600.00	$27,600.00	$32,050.00	16.12%

DEPARTMENT/PROGRAM: PROPERTY & CASUALTY INSURANCE

GOAL:

To maintain insurance policies relating to public property, capital assets and professional liability at all time to protect the Village against claims or accidents that may arise

GENERAL OBJECTIVES:

- Cost-effective and comprehensive property and casualty insurance on ALL public assets;
- Ensure Village officials/employees are protected from claims arising during ethical and honest dispensing of official duties.

PROGRAM DESCRIPTION:

Aside from the "Health Care Reimbursement" line item, the Insurance program described here is **not** dental and health benefits for Village employees. It is the insurance the Village must carry on public property, buildings, automobiles, equipment and worker's compensation. The insurance the Village carries on property, buildings and automobiles is not unlike the type of insurance an individual would carry on their home or automobile.

The "Health Care Reimbursement" expenditure is a program the Village implemented to effectively "buy-down" health insurance premiums. The program keeps insurance costs down because the Village does not fully maximize the insurance provider in any given year. In effect, the insurance company has less exposure, and thus, costs do not rise dramatically if the Village experiences high claims data in a one-year period.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

LIABILITY, PROFESSIONAL, GENERAL INSURANCE 2013 BUDGET

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51930-026	Ins-Workers' Comp	$ 15,008.73	$ 29,089.00	$ 14,951.47	$ 12,062.52	$ 9,571.27	$ 10,702.47	$ 9,170.00	**-4.19%**
51930-030	Ins- Liability	$ 4,828.00	$ 7,922.00	$ 12,518.00	$ 4,880.82	$ 3,070.73	$ 3,317.54	$ 2,769.80	**-9.80%**
51930-031	Ins-Property	$ 3,520.78	$ 4,602.00	$ 9,699.00	$ (2,030.80)	$ 1,519.85	$ 1,663.85	$ 1,288.02	**-15.25%**
51930-032	Ins-Auto	$ 4,393.00	$ 4,265.00	$ 7,204.40	$ 1,130.00	$ 503.00	$ 503.06	$ 563.00	**11.93%**
51930-033	Health Care Reimbursement	$ 11,489.40	$ 12,500.00	$ 10,916.66	$ 10,853.20	$ 11,225.00	$ 8,750.00	$ 9,725.00	**-13.36%**
51930-049	Ins- Life				$ 743.40	$ -	$ -	$ -	
	Auto Phys Damage Ins	$ 8,213.92	$ 9,548.21	$ 836.00	$ -	$ -	$ -	$ -	
	Ins-Treasurer's Bonds	$ -		$ 40.00	$ -	$ 400.00	$ -	$ -	**-100.00%**
	Public Official Liability Ins	$ 50.00	$ -	$ 715.20	$ -	$ -	$ -	$ -	
	Total Expenses	**$ 47,503.83**	**$ 67,926.21**	**$ 56,880.73**	**$ 27,639.14**	**$ 26,289.85**	**$ 24,936.92**	**$ 23,515.82**	**-14.92%**

DEPARTMENT/PROGRAM: ELECTIONS ADMINISTRATION

GOAL:
Uphold the democratic institution of voting by maintaining the integrity of elections administration.

GENERAL OBJECTIVES:
- Maintain adequate resources in terms of personnel, training and supplies in the procurement of primary, general and special elections;
- Ensure all laws regarding voting, polling places and voter registrations are followed.

PROGRAM DESCRIPTION:
2012 Elections for the Village of Hobart will take place at the Woodland Worship Center, 760 Airport Drive, Hobart, WI. Our polling place always opens at 7:00 am and closes at 8:00 pm. on election days.

2013 Election Dates:
February 19, 2013- PRIMARY (if required)
April 2, 2013- SPRING GENERAL

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Increase in hourly wage for poll workers.

2013 ELECTIONS									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51440-001	Pollworker Wage	$ 2,581.59	$ 833.17	$ 1,757.97	$ 2,051.70	$ 2,500.00	$ 4,045.57	$ 3,177.75	**27.11%**
51440-004	Election-FICA/MED	197.48	63.70	130.25	157.00	191.25	309.49	243.10	**27.11%**
51440-006	Election Supply	4,430.09	3,122.75	2,737.55	6,559.22	4,500.00	5,320.00	4,500.00	**0.00%**
51440-011	Ed/Conf/Trav	99.58	114.18	92.60	72.17	100.00	125.70	250.00	**150.00%**
	Total Expenses	**$ 7,308.74**	**$ 4,133.80**	**$ 4,718.37**	**$ 8,840.09**	**$ 7,291.25**	**$ 9,800.76**	**$ 8,170.85**	**12.06%**

OUTSIDE SERVICES: FINANCIAL AUDITING

GOAL:

To ensure fiscal controls and financial operations are transparent and in accordance with Generally Accepted Accounting Principles ("GAAP") and all applicable laws.

GENERAL OBJECTIVES:

- Comply with statutory requirements to have funds audited each year;
- Improve upon internal financial management and controls through advice of our auditing firm.

PROGRAM DESCRIPTION:

Each year, municipalities in Wisconsin must perform, or have an outside consultant perform, an audit of all governmental funds. Hobart utilizes the services of Tom Karman, partner at Schenck Business Solutions. Audits are usually conducted in January of each year, after previous years accounts are closed out.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

2013 VILLAGE AUDIT									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51510-009	Annual Audit	$ 6,315.00	$ 6,115.00	$ 5,575.00	$ 4,133.75	$ 4,570.00	$ 5,347.50	$ 4,918.75	7.6%
	Total Expenses	$ 6,315.00	$ 6,115.00	$ 5,575.00	$ 4,133.75	$ 4,570.00	$ 5,347.50	$ 4,918.75	7.6%

* Note: This section applies to only the auditing service performed on the General Fund. All of the utilities and Tax Increment District funds also have funds allocated for auditing services.

DEPARTMENT: HOBART/LAWRENCE MUNICIPAL COURT

GOAL:

To ethically maintain court procedures and prepare for equitable legal proceedings; resolve citizen concerns and request for information in a timely manner.

GENERAL OBJECTIVES:

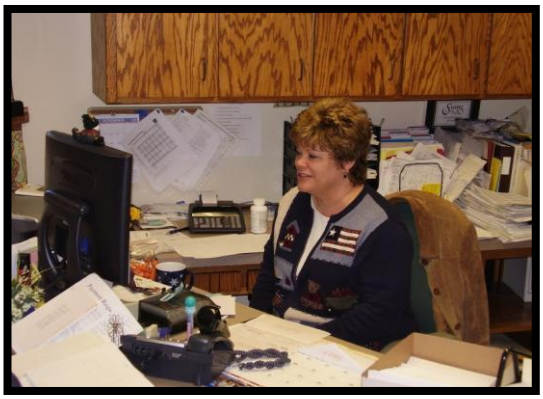
- Ensure efficient processes for court procedures and interactions with the accused;
- Preserve justice in the community.

PROGRAM DESCRIPTION:

The Hobart-Lawrence Municipal court is a joint venture between the Town of Lawrence and the Village of Hobart, much like the Police Department. Court is held the first Thursday of each month at the Village Office. Judge Ron VanLanen, who was re-elected in 2010, has served as the Municipal Court Judge since 2006.

A Municipal Court/Administrative Clerk and a Police/Administrative Clerk process all of the citations and prepare the caseloads for Judge VanLanen. Aside from taking care of all of the police department and court's needs, Melissa Heim and Lori Francar also perform administrative analysis to support

Court/Administrative Clerk, Melissa Heim



Police/Administrative Clerk, Lorie Francar

the Management Team, and perform a dearth customer service tasks and clerical duties at the Village Office. Melissa Heim has served as Municipal Court Clerk since 2009 and Lori Francar has been in her position since 1999.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

MUNICIPAL COURT: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51200-001-001	Judge Salary	$ 5,400.00	$ 7,338.81	$ 6,300.04	$ 6,080.04	$ 6,200.00	$ 6,200.00	$ 6,200.00	0.00%
51210-001-002	Clerk Wages	16,857.26	18,852.53	18,626.28	19,871.76	19,930.56	19,930.56	20,230.08	1.50%
51210-003-002	Clerk WRS	1,771.54	1,703.31	2,018.65	2,261.35	1,175.90	1,175.90	1,345.30	14.41%
51200-004-001	Judge FICA/MED	367.20	474.30	428.40	419.16	474.30	474.30	474.30	0.00%
51200-004-002	Clerk FICA/MED	981.43	1,369.45	1,326.81	1,304.54	1,524.69	1,524.69	1,547.60	1.50%
51200-005-002	Muni Court- Fringe	1,954.80	2,660.03	8,273.77	10,176.65	10,907.03	6,225.00	7,009.47	-35.73%
51200-006-000	Supplies/Software	3,511.99	4,514.50	4,017.45	4,081.51	4,675.00	4,675.00	4,675.00	0.00%
51200-011-000	Court- Ed/Conf/Trav	1,938.88	1,626.95	2,128.13	1,969.35	2,575.00	1,950.00	2,575.00	0.00%
51200-018-000	Jail Detention Fees	1,840.00	680.00	1,760.00	1,840.00	2,500.00	1,850.00	2,000.00	-20.00%
51200-059-000	Municipal Attorney	14,326.22	18,843.51	18,226.10	19,797.43	19,000.00	21,500.00	21,000.00	10.53%
	Total Expenses	$ 50,231.90	$ 58,063.39	$ 63,105.63	$ 67,801.79	$ 68,962.48	$ 65,505.45	$ 67,056.75	-2.76%
Hobart	$ 44,928.02	Lawrence	$ 22,128.73						

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012
*Total Court Cases Disposed of All Cases	1208	995	825	1305
**Adult Citations				
Total Citations	1202	1002	765	1455
Speeding	415	330	232	340
Seat Belt	174	159	64	203
Other/Misc.	613	513	469	912
**Juvenile Citations				
Total Juvenile Citations	30	11	15	8
Disorderly Conduct	0	1	2	1
Criminal Damage to Property	7	0	2	0
Money Collected				
Total Money Collected	$136,409.58	$122,970.44	$98,617.54	$114,391.39
Tax Intercept Collections			$9,746.13	$7,325.71
Notes: does not include cases sent to circuit court or other venues.				
*Disposed of is by finding date, **Citations are by violation date				
Offense could be comitted one year and disposed of the following year				

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Processed over 1300 cases through municipal court in 2012;
- Cross trained on new records management.
- Appointed to 8th District assistant chair.
- Researched and purged old files in accordance with records retention ordinance/state law.
- Advanced in judicial education training.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Create a program for the implementation of providing information to the press/ public on court decisions and findings.

Initiative #2: Develop a daily operations desk reference handbook for use by clerical office staff to assist in cross training and work load leveling.

Initiative #3: Revisit court procedures, policy manual, and court security for the department.

Initiative #4: Put together plans for a residential drop box to be used for court payments as well as municipal bills and prescription medication drop off.

Initiative #5: Research the possibility of hiring a debt collection service to collect outstanding debt to the municipal court.

OUTSIDE SERVICES: LEGAL

GOAL:

To protect and uphold the laws, policies and jurisdiction of the Village and of the Constitutions of the United States and State of Wisconsin; Resist and defend against all aggressive attempts by the Oneida Tribe of Indians of Wisconsin to challenge the Village's full municipal jurisdiction over all fee lands.

GENERAL OBJECTIVES:

- Preserve and protect property rights of Hobart residents;
- Provide funds for executing Developer's Agreements that legally protect the interest of Village taxpayers;
- Provide funds for legal guidance when drafting new ordinances or policies;
- Provide resources to thwart threatening actions of other governments or agencies, when those actions are not in the best interest of the Hobart taxpayer.

PROGRAM DESCRIPTION:

Legal services are essential to ensure that municipal government is operating in accordance with all state and federal laws, and to ensure that local ordinances are implemented in a manner that preserves and protects the property and civil rights of Hobart residents. Legal funds are also used when drafting developer agreements and governmental/interagency agreements.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

LEGAL EXPENSES: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51300-059	Legal Expenses	609,230.23	207,985.59	$ 294,781.33	$ 239,183.08	$ 204,500.00	$232,925.00	$ 204,500.00	0.0%
	Total Expenses	$609,230.23	$ 207,985.59	$294,781.33	$ 239,183.08	$204,500.00	$232,925.00	$ 204,500.00	0.0%

DEPARTMENT: COMMUNITY DEVELOPMENT/TRIBAL AFFAIRS

GOAL:

To promote and manage the development and use of property that grows the tax base in a manner that provides maximum benefit to citizens of Hobart.

GENERAL OBJECTIVES:

- Create short-term and long-term plans for growth and development that reflect the values of the community;
- Act as a resource for those wishing to bring businesses and residences to Village;
- Further develop a pro-business environment and diversity of tax base in Hobart;
- Preserve the quality of life Hobart residents know and love.

Elaine D. Willman, Director of Community Development and Tribal Affairs

PROGRAM DESCRIPTION:

Community Development continues to be a vital tool for guiding and managing a community's identity, quality of life, and ongoing economic sustainability. This department has the primary accountability for planning and developing *Centennial Centre at Hobart*®, southern Hobart's Tax Increment District #2, and other areas of the community that promote economic vitality in a manner compatible with a quiet, quality rural lifestyle. The 2010 U.S. Census reported 6,182 residents in the Village; however the Wisconsin Dept. of Administration indicated a 2012 population of 6,501.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

ECONOMIC DEVELOPMENT: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
51415-001	E.D. Salary	$ 40,227.33	$ 61,317.86	$ 57,648.74	$ 54,286.84	$ 52,500.00	$ 52,500.00	$ 52,500.00	**0.00%**
51415-003	E.D. WRS	$ 3,865.39	$ 6,322.02	$ 5,842.52	$ 4,918.92	$ 3,097.50	$ 3,097.50	$ 3,491.25	**12.71%**
51415-004	E.D. FICA/MED	$ 2,831.89	$ 4,774.61	$ 4,124.07	$ 4,083.31	$ 4,016.25	$ 4,016.25	$ 4,016.25	**0.00%**
51415-005	E.D. Fringe	$ 1,776.62	$ 3,223.52	$ 2,590.92	$ 3,708.32	$ 4,602.80	$ 4,602.80	$ 4,859.57	**5.58%**
51415-006	E.D. Marketing/Supply	4,860.79	41,430.42	12,122.96	13,983.73	14,000.00	14,000.00	14,000.00	**0.00%**
51415-011	E.D. Ed/Conf/Trav	290.99			10.00	500.00	738.40	500.00	**0.00%**
51415-082	Planning/Engineering	-	-	25,383.14	22,588.58	16,500.00	13,775.00	15,500.00	**-6.06%**
	TOTAL EXPENSES	**$ 53,853.01**	**$117,068.43**	**$107,712.35**	**$103,579.70**	**$ 95,216.55**	**$ 92,729.95**	**$ 94,867.07**	**-0.37%**

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012
Total Improved Parcels Village-wide as of January 1	2,341	2,345	2,392	2,447
Non-Residential Tax *Increment* Value -TID #1 as of January 1	$0.00	$529,500	$5,876,600	$5,918,100
Non-Residential Tax *Increment* Value -TID #2 as of January 1	$0	$0	$0	$0
Total Village Assessed Value as of January 1	$ 634,439,000	$ 632,791,400	$ 649,364,300	$ 666,891,300

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Completion and Grand Opening of **Angelus Village**, a 52-unit assisted living project in *Centennial Centre at Hobart* (TID #1);
- Final completion of 48 **Ravello Town Homes** in TID #1;
- Final completion of 84 new homes ("full build-out") in **Cobblestone Estat**es in TID # 1;
- Groundbreaking for 114 multi-family dwelling units in **Wyndham Lake Villas** in TID # 1;
- Infrastructure groundbreaking for 123 homes in **Fieldstone Estates** in TID # 1;
- Completion of 4 single family homes in **Polo Point First Addition** (TID # 1);
- Construction of 45 single family homes in **Tailwind Crossing** (TID # 2);
- Construction of 80 multi-family housing units **Skyline Estates** in TID # 2.

2013 MANAGEMENT INITIATIVES- COMMUNITY DEVELOPMENT:

Initiative #1: Support, secure and monitor timing certainty for WISDOT construction projects impacting TID # 1, *Centennial Centre at Hobart*, and TID # 2, Southern Hobart Economic Development area.

Initiative #2: Continue recruitment efforts for manufacturing, commercial and consumer facilities for *Centennial Centre at Hobart* (TID 1) and Southern Hobart Economic Development area (TID 2).

Initiative #3: Secure daycare facility for *Centennial Centre at Hobart* and area families

Initiative #4: Promote, recruit and facilitate installation of family and sports league recreational facilities to stimulate future commercial resources in *Centennial Centre at Hobart*.

Initiative #5: Secure Conceptual Design for a downtown development district in *Centennial Centre at Hobart.*

2013 MANAGEMENT INITIATIVES- TRIBAL AFFAIRS:

The Village of Hobart is co-located within the historical boundary of the former reservation of the Oneida Tribe of Indians of Wisconsin. As such, the Village monitors and addresses jurisdictional conflicts between the municipal (representative/constitutional) government that has a duty to all residents (including tribal members) and fee parcels of the Village and the sovereign tribal government of the Oneida Tribe of Indians of Wisconsin whose duty is specific to enrolled tribal members and federal Indian "trust" parcels in the Village which are tax-exempt.

The Tribal Affairs Director will continue to provide the following services to the Village Board and staff related to tribal affairs/relations:

- Conduct ongoing federal Indian policy and municipal research for issues of impact to the Village;
- Maintain national networking communication with similarly situated local governments and community groups for best practices, recent legal decisions and policy trends impacting the Village of Hobart;
- Communicate timely findings to the Village Board and its legal counsel;
- Facilitate communication and correspondence for approval by the Village Board to appropriate local, state, tribal and federal officials;
- Monitor for collaborative opportunities for mutually beneficial economic development potentials with Oneida Tribe that do not impact legal positions or diminish jurisdictional authority of the Village of Hobart;
- Provide public information/education that supports ongoing respect for all cultures residing in Hobart, builds a sense of community, and is unrelated to jurisdictional conflicts arising from government (municipal, tribal, state, federal) decision-making.

DEPARTMENT/PROGRAM: GENERAL BUILDINGS & GROUNDS

GOAL:

To maintain clean and safe public buildings and grounds; ensure attractive aesthetics of community parks and amenities.

GENERAL OBJECTIVES:

- Ensure maintenance and improvement needs of public facilities are addressed;
- Maintain funds adequate for necessary building improvement/repair;
- Provide safe working environs for Village staff and public-at-large.

PROGRAM DESCRIPTION:

General Building Expense is described as the general operation and maintenance of all Village buildings. Expenditures in this program include personnel costs and materials spent on building upkeep. Additionally, utilities such as gas and electric are also line items in this program.

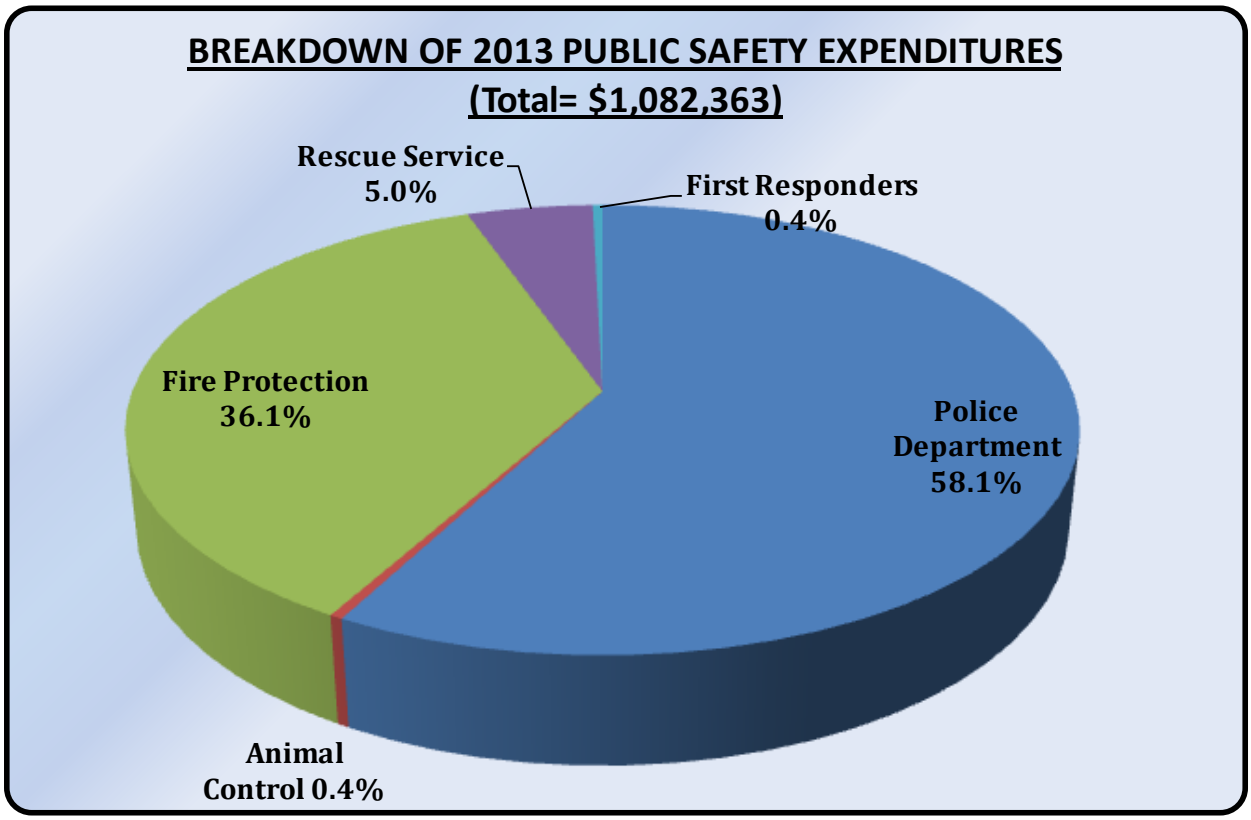
SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Reduction in costs for custodial services by absorbing certain custodial duties with new 32 hours/week DPW crew member.

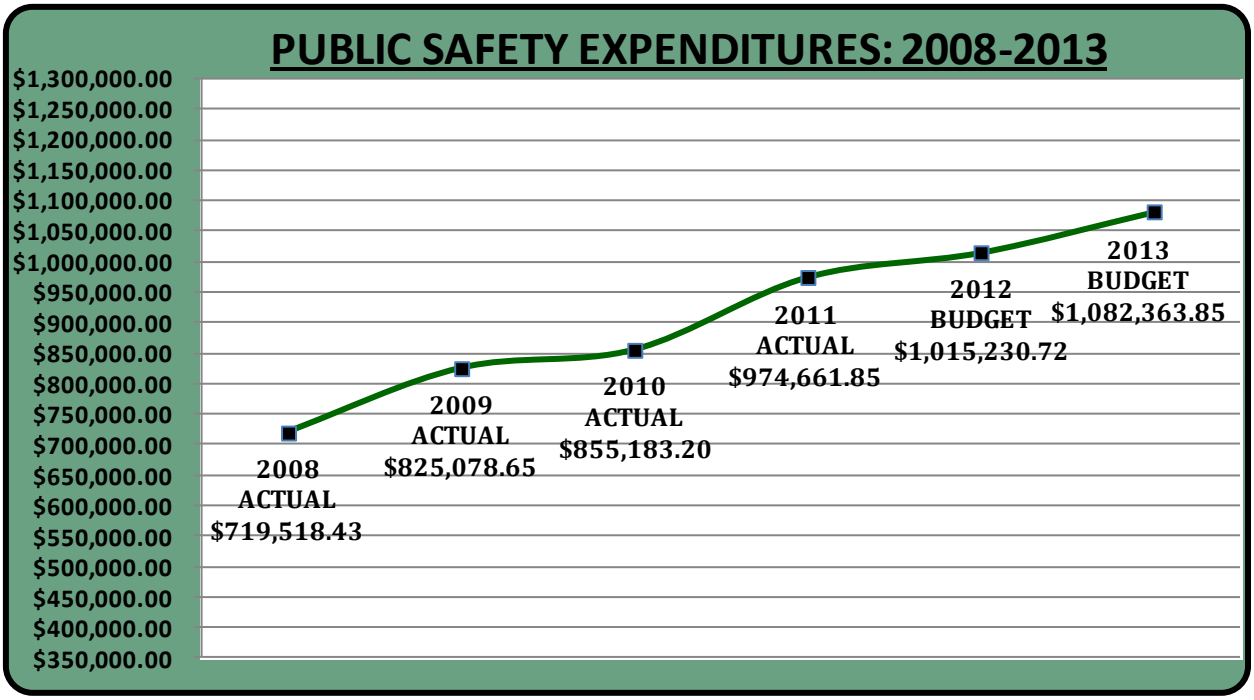
GENERAL BUILDING/GROUNDS: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
55300-00	Gypsy Moth Spraying	$ 2,093.59	$ 4,329.54	$ 8,537.04	$ -	$ -	$ -	$ -	
51600-001	Building/Plant-Wage	19,413.50	14,722.96	15,884.93	13,022.50	15,200.00	14,720.00	9,058.80	**-40.40%**
51600-002	Building/Plant-Pebsco	1,408.19	1,037.31	1,151.11	976.69	1,064.00	1,030.40	283.92	**-73.32%**
51600-004	Building/Plant-FICA/MED	289.63	213.36	221.63	188.85	220.40	213.44	409.08	**85.61%**
51600-006	Building/Plant-Supplies	3,046.54	2,872.49	3,287.44	2,953.69	3,800.00	3,800.00	3,800.00	**0.00%**
51600-015	Building/Plant-New Equip	-	-	678.76	-	400.00	350.00	400.00	**0.00%**
51600-039	Building/Plant-Maint	4,080.72	12,817.55	7,318.48	6,500.00	5,250.00	6,250.00	6,000.00	**14.29%**
51600-040	Building/Plant- Utilities	23,003.11	18,260.58	20,889.55	26,507.12	24,250.00	23,750.00	25,500.00	**5.15%**
	TOTAL EXPENSES	**$53,335.28**	**$54,253.79**	**$57,968.94**	**$50,148.85**	**$50,184.40**	**$50,113.84**	**$45,451.80**	**-9.43%**

6.0 GENERAL FUND EXPENDITURES

6.2 PUBLIC SAFETY

SUMMARY OF VILLAGE EXPENDITURES: PUBLIC SAFETY							
	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2013 BUDGET	% Change
Police Department	$ 390,004.13	$ 483,357.59	$ 510,236.22	$ 576,559.62	$ 563,734.95	$ 625,567.19	**11.0%**
Animal Control	3,154.00	2,512.41	3,694.61	6,472.08	6,391.25	4,133.88	**-35.3%**
Fire Protection	283,250.15	293,636.54	296,558.77	347,029.57	386,596.00	393,987.15	**1.9%**
Rescue Service	40,020.96	41,126.51	42,315.72	43,525.56	52,100.00	54,430.00	**4.5%**
First Responders	3,089.19	4,445.60	2,377.88	1,075.02	6,408.52	4,245.63	**-33.8%**
Total Expenses	**$ 719,518.43**	**$ 825,078.65**	**$ 855,183.20**	**$ 974,661.85**	**$1,015,230.72**	**$1,082,363.85**	**6.6%**





The following section 5.2 is the *public safety* departments/programs of the *general fund* which include: police, fire, rescue, first responders and animal control.

DEPARTMENT: HOBART/LAWRENCE POLICE DEPARTMENT

GOAL:

To maintain social order and enforcement of all applicable local, state and federal laws with dedication and integrity.

GENERAL OBJECTIVES:

- Swiftly respond to calls for service and to concerns of residents;
- Maintain a feeling of security in the community;
- Provide for the safe movement of people and vehicles;
- Identify criminal activities, proactively and reactively, and apprehend offenders.

PROGRAM DESCRIPTION:

The Hobart-Lawrence Police Department is a joint venture department between the Town of Lawrence and Village of Hobart. The Department was created when Hobart incorporated into a Village from a Town in 2002. A joint department is the most cost-effective way the two communities can handle public safety services. The Department is currently serviced by a Chief, Randy Bani, four full-time and three part-time patrol officers.

The Department is a full-service, 24 hour-7 days per week law enforcement agency.

Name	Police Experience(years)
Chief Randy Bani	32
Officer Dan VanLanen	12
Officer Angel VanDenHeuvel	7
Officer George Dillenburg	8
Officer Israel Deutsch	6
Officer Tim Agnew (part time)	34
Officer Randy Radloff (part time)	1
Officer Jeff Kola (part time)	5

Hobart-Lawrence Police Officers provide all facets of policing and public safety needs for the Village and Town. This includes, but is not limited to all traffic patrol, investigations, responding to 911 emergencies and handling all instances of breeches in the safety of Hobart and Lawrence residents. The Department also has a school officer liaison program in two local grade schools. Additionally, the Department provides citizens with "residential checks" of their homes while they are out of town.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Includes 2.5% wage increase for full-time patrol, increase in chief salary and additional $18,000 for 15 more part-time patrol hours per week.

HOBART-LAWRENCE POLICE DEPARTMENT: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
52100-001	Police-Wages (full-time)	$259,893.05	$330,701.10	$ 346,504.35	$379,030.72	$ 376,390.94	$389,750.00	$350,620.10	**-6.85%**
52100-001	Police-Wages (part-time)				included in full-time wages			59,917.00	
52100-003	Police-WRS	45,191.06	45,166.75	52,529.52	42,412.61	31,582.94	32,740.00	33,134.95	**4.91%**
52100-004	Police-FICA/MED	19,330.93	25,650.75	25,606.75	27,541.80	28,793.91	29,815.87	31,406.09	**9.07%**
52100-005	Police-Fringe	17,117.95	19,562.60	23,281.16	39,863.23	44,820.93	44,820.93	51,747.61	**15.45%**
52100-006	Police- Supplies	3,962.40	6,031.74	3,047.32	4,379.32	3,500.00	5,000.00	4,000.00	**14.29%**
52100-007	Police- Phone/Online	2,982.09	2,942.55	6,618.96	9,520.83	4,100.00	8,500.00	5,500.00	**34.15%**
52100-011	Police- ED/Conf/Trav	2,261.87	3,160.83	4,030.24	3,425.68	6,050.00	4,850.00	6,050.00	**0.00%**
52100-015	Police- New Equipmt	310.45	1,756.02	575.57	2,478.33	1,850.00	1,600.00	1,850.00	**0.00%**
52100-016	Police-Fuel Expense	22,897.18	22,347.39	22,796.67	35,321.33	27,600.00	31,350.00	37,500.00	**35.87%**
52100-019	Police-WDC				10,896.74	10,081.61	10,500.00	11,238.55	**11.48%**
52100-021	Police-Vehicle Maint	4,617.32	5,338.28	5,322.39	4,748.61	5,650.00	4,235.00	5,650.00	**0.00%**
52100-026	Police- Wkrs' Comp Ins.	7,699.27	13,554.00	15,235.87	6,558.51	10,061.24	11,243.28	11,942.00	**18.69%**
52100-028	Police - Uniform Exp	1,716.78	4,121.75	2,755.47	3,983.01	4,500.00	4,500.00	4,500.00	**0.00%**
52100-030	Police - Prof Liab Ins		999.00	-	1,436.39	3,635.38	3,501.34	3,876.80	**6.64%**
52100-031	Police- Property Ins				538.40	-	599.32	265.09	
52100-032	Police- Auto Insurance	775.30	1,213.19	-	1,796.00	2,118.00	2,301.00	2,369.00	**11.85%**
52100-066	Police - Weapons/Ammo	963.48	811.64	1,666.95	2,032.11	2,000.00	2,250.00	3,000.00	**50.00%**
52101-076	Police- Crime Prevention	285.00	-	265.00	596.00	1,000.00	750.00	1,000.00	**0.00%**
	Total Expenses	**$ 390,004.13**	**$ 483,357.59**	**$ 510,236.22**	**$ 576,559.62**	**$ 563,734.95**	**$ 588,306.74**	**$ 625,567.19**	**10.97%**

NOTES: Any variations in Police Department expenditures, especially personnel and fuel-related overages in budget years may be explained with offsets by grant funds or revenues from grant programs

Hobart	**$ 419,130.02**
Lawrence	**$ 206,437.17**
Total	**$ 625,567.19**

NOTE: Any variations in Police Department expenditures, especially personnel and fuel-related overages in budget years may be explained with offsets by grant-funds or revenues from grant(s).

INDICATORS & OUTCOMES:

The Department recently switch to new crime reporting software that does not allow for comparisons to previous years for the indicators and outcomes highlighted below.

Activity/Program Area	FY2009	FY2010	FY2011	FY2012
Total Calls for Service All Calls	**5305**	**5619**	**5629**	**6131**

	FY2012
Neighborhood Watch	
Groups	13
Meetings Held	2
Greetings	25
House Checks	
Total House Checks	112
Animal Complaints	
Total Complaints	130
Citations Issued	18
Traffic Citations	
Citations/Accidents	141/226
Speeding	483
OWI	73
Total citations	1613
Total Warnings	290
Non-Traffic Citations	
Total citations	128
Property crimes	
Burglary	16
Theft	52
Criminal Damage	100
Person crimes	
Total Person-to-Person Crimes	14

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Established communication/rapport with new Town administrator;
- Established office space for police work at town hall (Lawrence);
- Received $80,000 in grants, $15,000 for new radio equipment;
- Eliminated duplicate record entry;
- Implemented new record/report programs;
- Cross trained on new equipment/weapon systems;
- Facilitated Neighborhood Watch meetings and updated all contact information;
- Implemented Residential and Business contacts/information log program;
- Gained approval of 3 part time officers;
- Secured and developed new evidence room;
- Acquired 4X4 Tahoe for winter patrol through a private donation;
- Department handled 6131 calls for service.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Develop a daily operations desk reference handbook for use by clerical staff to assist in cross training and work load leveling.

Initiative #2: Create a formal policy review team for the police department to update and train all policies.

Initiative #3: Identify, map (GIS) and target areas of higher crime and ordinance violations.

Initiative #4: Build proficiency of officers on all departmental equipment/ implemented proficiency testing.

Initiative #5: Complete an assessment of the school resource officer programs as they pertain to current trends/implement best practices.

DEPARTMENT: HOBART VOLUNTEER FIRE DEPARTMENT

GOAL:

To ensure efficient, swift and adequate response for fire suppression in the Village; to ensure public safety by responding to emergencies of any type whenever called upon.

(2013 Department Officers L to R: Secretary Troy Wood, 2nd Assistant Chief Jim Henn, Maintenance/Safety Officer, Russ Krause, Chief Jerry Lancelle, Safety Officer Jim Ambrosius, 1st Assistant Chief Jody Hakes and Training Officer Brian Smits)

GENERAL OBJECTIVES:

- Maintain trained and equipped volunteer fire fighters;
- Maintain an adequate fire safety inspection program;
- Maintain a departmental budget with adequate funds reserved for future capital expenditures for large equipment purchases;
- Interface with Hobart-Lawrence Police Department to produce a well-rounded and professional public safety program in Hobart.

PROGRAM DESCRIPTION:

The Hobart Volunteer Fire Department is a dedicated group of men and women who give up time with their friends and families to keep our Village safe. Currently, the department includes approximately twenty-eight (28) volunteers.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Increased vehicle maintenance line item by $5,700 for vehicle "chevroning" (safety tape/visibility on roadways).

2013 HOBART VOLUNTEER FIRE DEPARTMENT									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
52200-001	Fire Dept Salary/Mtg	$ 16,212.00	$ 19,263.00	$ 21,260.63	$ 25,064.46	$ 35,640.00	$ 37,500.00	$ 36,500.00	2.41%
52200-002	FIRE - PEBSCO				446.25		-	-	
52200-004	Fire-FICA/MED	1,240.30	867.02	1,717.40	1,962.79	2,726.46	2,726.46	2,792.25	**2.41%**
52200-005	Fire-Fringe	2,395.22	2,419.30	2,303.84	2,174.00	2,175.00	2,175.00	2,175.00	**0.00%**
52200-006	Fire-Supplies	7,318.12	7,048.01	6,678.38	8,690.86	8,200.00	7,500.00	7,000.00	**-14.63%**
52200-011	Fire-Ed/Conf/Trav	1,876.73	3,903.95	2,592.52	5,326.09	6,600.00	6,250.00	5,950.00	**-9.85%**
52200-013	Fire-Lunch	3,685.94	5,493.34	2,744.69	1,737.56	4,300.00	7,250.00	5,500.00	**27.91%**
52200-015	Fire-New Equip	7,215.63	3,443.64	6,598.37	21,994.44	6,500.00	6,500.00	6,500.00	**0.00%**
52200-016	Fire-Fuel Exp	4,057.09	3,142.74	3,160.03	4,413.92	4,100.00	4,100.00	4,100.00	**0.00%**
52200-020	Fire-Physicals	3,021.00	5,174.00	3,468.00	4,230.00	4,250.00	3,629.00	5,900.00	**38.82%**
52200-021	Fire-Veh Maint	7,266.54	8,360.36	10,616.07	9,855.48	9,200.00	9,000.00	14,700.00	**59.78%**
52200-026	Fire-Worker's Comp	-	-	-	2,361.07	3,633.86	3,500.22	4,225.00	**16.27%**
52200-028	Fire-Uniform Expense	1,225.29	1,592.46	403.00	3,325.25	1,850.00	1,850.00	2,550.00	**37.84%**
52200-030	Fire-Liability Ins		-	-	1,798.51	10,397.54	10,431.50	9,694.28	**-6.76%**
52200-031	Fire-Property Ins	-	-	-	3,640.00	1,002.14	1,002.14	994.62	**-0.75%**
52200-032	Fire-Auto Ins	-	-	-	2,724.80	3,246.00	3,406.00	3,631.00	**11.86%**
52200-037	Fire-Unemployment	-			-	-	-	-	
52200-039	Fire-Station Maint		468.69	1,818.21	547.94	2,500.00	1,500.00	2,000.00	**-20.00%**
52200-050	Fire-Equip Repair	2,036.49	2,117.03	804.93	1,433.45	4,200.00	4,000.00	3,700.00	**-11.90%**
52200-067	Fire-LOSP	16,945.80	17,389.00	19,438.70	22,268.70	23,160.00	22,847.20	23,160.00	**0.00%**
Total OPERATIONAL Expenses		**$ 74,496.15**	**$ 80,682.54**	**$ 83,604.77**	**$ 123,995.57**	**$ 133,681.00**	**$ 135,167.52**	**$ 141,072.15**	**5.53%**
NON-OPERATIONAL EXPENSES: PUBLIC FIRE PROTECTION/HYDRANT RENTAL (WATER UTILITY SUBSIDY)		**$ 208,754.00**	**$ 212,954.00**	**$ 212,954.00**	**$ 223,034.00**	**$ 252,915.00**	**$ 252,915.00**	**$ 252,915.00**	**0.00%**
TOTAL BUDGETARY EXPENSE		**$ 283,250.15**	**$ 293,636.54**	**$ 296,558.77**	**$ 347,029.57**	**$ 386,596.00**	**$ 388,082.52**	**$ 393,987.15**	**1.91%**

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012
Incidents				
Total Incidents	83.0	78.0	96.0	93.0
Structure Fires	25.0	23.0	23.0	21.0
Vehicle Incidents	18.0	26.0	23.0	24.0
Brush / Wildland	9.0	7.0	9.0	8.0
MABAS(Mutual Aid Box Alarm System)	11.0	5.0	15.0	18.0
False Alarms	20.0	17.0	26.0	22.0
Response Times				
****Average Response from dispatch to arrival (Minutes)***	8.2	8.6	8.5	8.3
Average Length of Call (Hours)	1.3	1.4	1.1	1.3
Average Personnel per Incident	9.0	7.0	7.0	7.0
Personnel Participation				
Average Personnel at Meetings	25.6	25.0	22.0	21.5
Average Personnel at Trainings	26.3	23.0	20.0	20.0
****Average Personnel at Maintenance night***	n/a	n/a	n/a	7.0
Fire Safety Activities				
Public Education Activites	10.0	9.0	11.0	18.0
Fire Inspections	187.0	190.0	207.0	203.0
Population & Membership				
Total Firefighters	35.0	29.0	29.0	28.0
Population Served	5868	5928	6364	6501
Firefighters per Capita	0.0060	0.0049	0.0046	0.0043

**Does not include MABAS incidents*
***Attendance is required for 5 Firefighters per event*

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Established, implemented and monitored new Fire fighter pay policy;
- Revised Fire Department Bylaws;
- Revised Standard Operating Guidelines;
- Held 2nd annual Fire Department Open House;
- Initiated new physical/ wellness program;
- Upgraded computer system for increased record safe keeping;
- Received and installed wash machine received thru Homeland security grant to keep turnout gear cleaned;
- Installed software to improve monitoring of personnel response to incidents;
- Applied for and received DNR Wildland Grant;
- Established Maintenance night meetings.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Continue development of Capital Equipment and Improvement Plan.

Initiative #2: Continue data entry of Personnel, Station, Truck and Equipment inventory to maximize data collection and reporting capabilities of existing Firehouse Software.

Initiative #3: Review and Revise Standard Operating Policies and Procedures to follow existing NFPA, State, and Federal guidelines.

Initiative #4: Expand Public Education programs to foster improved Fire Safety Practices and Awareness throughout the Village of Hobart.

OUTSIDE SERVICE: COUNTY EMERGENCY RESCUE

GOAL:
To provide emergency medical response to residents in a timely and responsive manner.

GENERAL OBJECTIVES:
- Provide trained and equipped emergency responders through a contract with Brown County;
- Ensure service is timely and professional.

PROGRAM DESCRIPTION:
Brown County Rescue service and the Village have an agreement for the provision of emergency rescue services. County Rescue charges the Village based upon a per capita amount with a built-in 2.5% cost of living adjustment (COLA) on an annual basis. When Hobart residents dial 9-1-1 for an emergency, the call is transmitted to Brown County Dispatch and rescue personnel are dispatched to serve the person(s) in need.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: COLA increase in County Rescue.

COUNTY RESCUE SERVICES: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
52300-023	Ambulance	$ 40,020.96	$ 41,126.51	$ 42,315.72	$ 43,525.56	$ 52,100.00	$ 53,100.00	$ 54,430.00	4.47%
Total Expenses		$40,020.96	$41,126.51	$42,315.72	$43,525.56	$52,100.00	$53,100.00	$54,430.00	4.47%

DEPARTMENT/SERVICE: HOBART FIRST RESPONSE TEAM

GOAL:

To ensure public health, safety and welfare by supplementing County Rescue services with our local certified first responders team.

GENERAL OBJECTIVES:

- Provide trained and equipped first responders for the safety of Hobart residents;
- Utilize the First Response Team to "shrink" the geographic difficulties of responding to emergencies in the Village;
- Publicize and make residents aware of this vital service.

PROGRAM DESCRIPTION:

Hobart is fortunate to have a small group of eight (8) volunteer first responders to assist residents in a medical emergency prior to the arrival of County Rescue personnel. The First Responders are an essential piece of our public safety, especially due to the size (33 square miles) of Hobart's land base. Most of the personnel are employees of County Rescue who volunteer their time in addition to their full-time employment. The First Response program has been in place for almost 20 years and responds to an average of 130 calls per year. The ongoing goal of the First Response program is to recruit knowledgeable and dedicated people to volunteer their time to keep our residents safe during medical emergencies.

2013 First Responders	Experience (years)
Rick and Tammy Braun	18
Vickie Collins	12
Brian Collins	5
Linda and Ron Hieronimczak	9
Scott Nelson	11
Nate Edelbeck	7

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

FIRST RESPONDERS: 2013 BUDGET

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
52310-001	First Resp-Salary/Wage	$ 1,000.00	$ 710.00	$ 890.00	$ 510.00	$ 1,680.00	$ 1,250.00	$ 1,250.00	-25.60%
52310-004	First Resp-FICA/MED				39.02	128.52	95.63	95.63	-25.59%
52320-006	First Resp- Supplies	1,563.00	735.00	1,363.10	-	1,300.00	500.00	1,300.00	0.00%
52320-015	First Resp-New Equip	520.19	2,847.60	-	526.00	2,800.00	650.00	1,250.00	-55.36%
52320-050	First Resp-Repairs	6.00	153.00	124.78	-	500.00	-	350.00	-30.00%
	Total Expenses	$ 3,089.19	$ 4,445.60	$ 2,377.88	$ 1,075.02	$ 6,408.52	$ 2,495.63	$ 4,245.63	-33.75%

DEPARTMENT/SERVICE: ANIMAL CONTROL (HUMANE OFFICER)

GOAL:
To ensure public safety through the removal of stray, diseased, wild and/or deceased animals.

GENERAL OBJECTIVES:
- Ensure humane officer is available and equipped for calls;
- Treat all animals with care and compassion when responding to calls.

PROGRAM DESCRIPTION:
Retired Hobart Public Works employee Gary Smits serves as the Village animal control officer. Gary receives calls, usually from the police department, when a stray or unfamiliar animal is lost or poses a threat to public safety. The costs are $20 per call and an additional $6 if Gary has to board the animal. The animal is then taken to the Humane Society for a $150 fee to the Village.

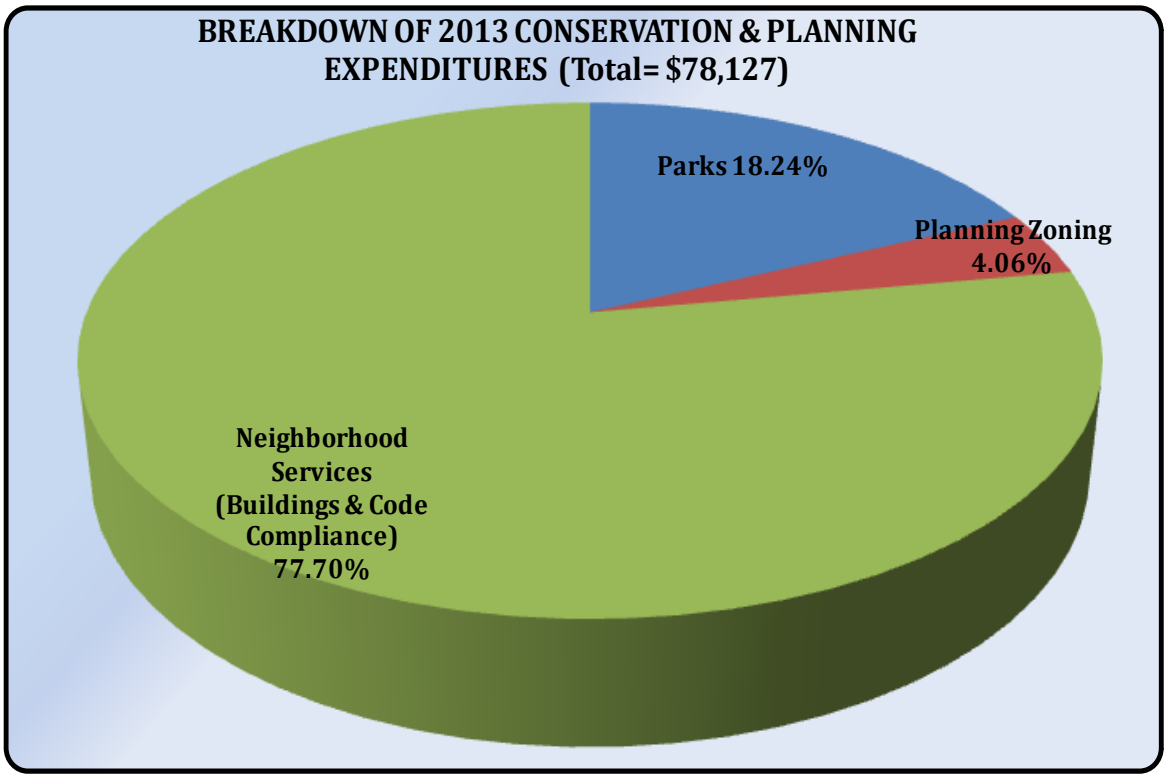
SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

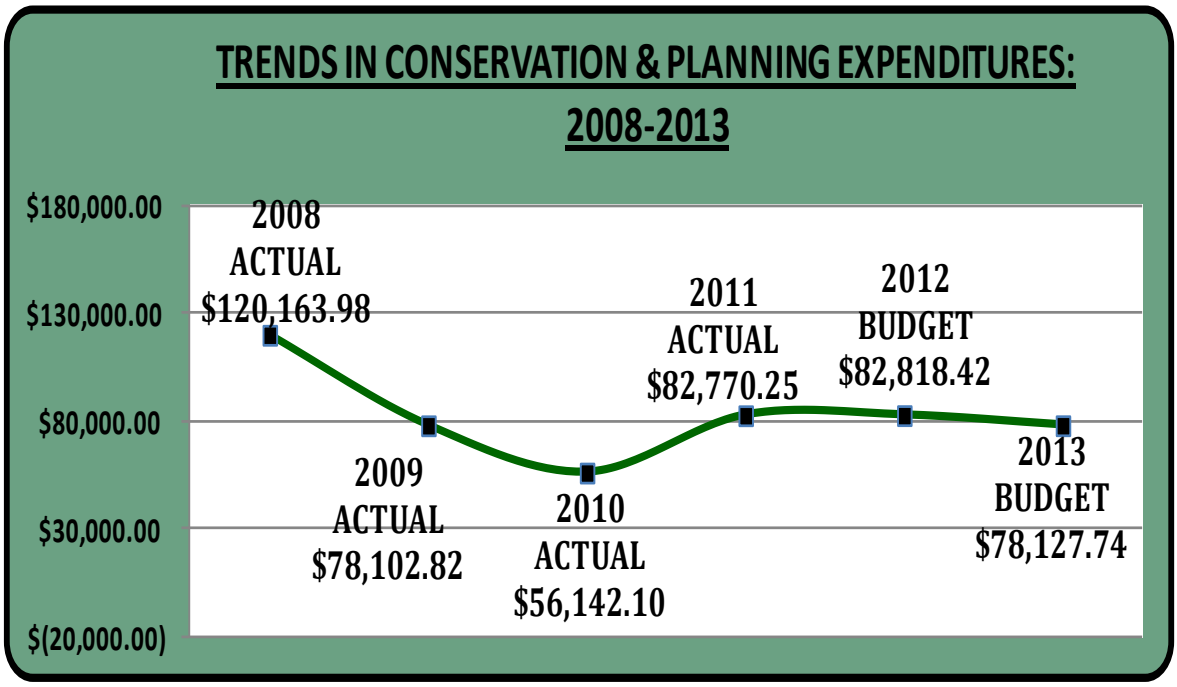
HUMANE OFFICER: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
54110-001	Humane Officer-Salary	$ 930.00	$ 810.00	$ 1,910.00	$ 3,005.52	$ 2,500.00	$ 1,250.00	$ 1,750.00	-30.00%
54110-003	Humane Officer-WRS	98.59	85.87	210.11	-				
54110-004	Humane Officer-FICA/MED	73.54	74.24	153.96	185.25	191.25	95.63	133.88	-30.00%
54110-005	Humane Officer-Fringe	92.63	22.30	114.87	-				
54110-006	Humane Officer- Supplies	50.00	-	-	196.31	250.00	250.00	250.00	0.00%
54110-014	Humane Officer- Fees	459.24	-	-	270.00	-	-	-	
54110-071	Humane Society	1,450.00	1,520.00	1,305.67	2,815.00	3,450.00	1,575.00	2,000.00	-42.03%
	Total Expenses	**$ 3,154.00**	**$ 2,512.41**	**$ 3,694.61**	**$ 6,472.08**	**$ 6,391.25**	**$ 3,170.63**	**$ 4,133.88**	-35.32%

6.0 GENERAL FUND EXPENDITURES

6.3 CONSERVATION AND PLANNING

SUMMARY OF VILLAGE EXPENDITURES: CONSERVATION and PLANNING							
	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2013 BUDGET	% Change
Parks	$ 24,765.25	$ 8,053.85	$ 9,864.15	$ 21,495.23	$ 23,250.80	$ 14,250.00	**-38.71%**
Planning/Zoning	19,892.35	1,977.50	369.60	3,550.00	3,175.00	3,175.00	**0.00%**
Neighborhood Services	75,506.38	68,071.47	45,908.35	57,725.02	56,392.62	60,702.74	**7.64%**
Total Expenses	**$ 120,163.98**	**$ 78,102.82**	**$ 56,142.10**	**$ 82,770.25**	**$ 82,818.42**	**$ 78,127.74**	**-5.66%**





The following section 5.3 is the *conservation and planning* departments/programs of the *general fund* which include: neighborhood services, planning/zoning/site review and parks.

DEPARTMENT: NEIGHBORHOOD SERVICES

DIVISION OF BUILDINGS & CODE COMPLIANCE

GOAL:

To provide quality customer service to homeowners and builders when coordinating permit issuance or answering zoning/land use questions; to protect the health, safety and welfare of building occupants; to ensure the structural integrity of buildings in accordance with local, state and federal building codes.

GENERAL OBJECTIVES:

Allyn Dannhoff, Director of Neighborhood Services

- Serve as single point of public contact for building permits, zoning and construction-related questions;
- Serve as technical liaison to the Planning and Zoning Commission- make recommendation for both enforcing and improving the Ch. 6 Zoning Code;
- Provide guidance for and review site plans for new construction projects;
- Provide periodic reporting of building and permit data to various stakeholders.

PROGRAM DESCRIPTION:

The Division of Buildings & Code Compliance is responsible for a variety of planning and development-related activities including: administration and enforcement of the Village Zoning, Floodplain and Shoreland Ordinances, Village and State Building Codes, Village Nuisance and Property Maintenance Ordinances; Geographic Information Mapping; support to various Village boards/commissions; issuance of permits, plan reviews, code consultations, inspection of permitted construction activity. Staff consists of ½ full time employee.

PRODUCTS & SERVICES

- Coordinate permit issuance;
- Inspect permitted construction activity;
- Consult and Educate customer base on codes the Division administers;
- Review residential, commercial and industrial building, heating and plumbing plans;
- Administer Village and State Building, HVAC, Electric, Plumbing Codes;
- Administer Village's Zoning, Nuisance and Property Maintenance Codes;
- Prepare monthly and annual activity reports;
- Staff support/liaison to various boards/commissions.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

DEPARTMENT OF NEIGHBORHOOD SERVICES, DIVISION OF BUILDINGS & CODE COMPLIANCE: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
52400-001	Insp&Neigh- Salary	$51,060.51	$47,061.08	$34,611.18	$38,770.16	$40,740.38	$40,740.38	$42,700.00	**4.81%**
52400-003	Insp&Neigh- WRS	5,368.48	4,995.09	2,975.06	4,564.41	2,403.68	2,403.68	2,839.55	**18.13%**
52400-004	Insp&Neigh- FICA/MED	3,764.28	3,678.09	2,486.51	2,786.92	3,116.64	3,116.64	3,266.55	**4.81%**
52400-005	Insp&Neigh-Fringe	10,830.36	10,130.88	5,803.59	6,785.02	6,281.92	6,281.92	6,746.64	**7.40%**
52400-006	Insp&Neigh-Supplies	1,144.83	169.87		2,858.13	1,500.00	2,415.00	2,800.00	**86.67%**
52400-011	Insp&Neigh- Ed/Conf/Trav	560.70	230.00		909.74	1,000.00	1,000.00	1,000.00	**0.00%**
52400-016	Insp&Neigh-Fuel	2,168.91	1,806.46		1,050.64	1,150.00	990.00	1,150.00	**0.00%**
52401-021	Insp&Neigh Veh Maint	608.31	-	32.01	-	200.00	200.00	200.00	**0.00%**
	Total Expenses	**$75,506.38**	**$68,071.47**	**$45,908.35**	**$57,725.02**	**$56,392.62**	**$57,147.62**	**$60,702.74**	**7.64%**

INDICATORS & OUTCOMES:

Acitivity/Program Area	FY2010	FY2011	FY2012
Summary Permit Data			
Number of Permits	195	211	299
Total Valuation	$14,203,468	$29,211,856	$28,257,623
Residential Summary			
New 1&2 Family Dwelling Structures	45	60	102
Total New 1& 2 Family Dwelling Units	45	60	102
New Multi-Family Structures	4	6	9
Total New Mult-Family Dwelling Units	56	48	128
Total Residential Valuation on Permits	$5,012,850	$12,446,050	$19,377,777
Commercial & Industrial Summary			
New Commercial & Industrial Structures	2	2	4
Commercial & Industrial Additions	0	1	1
Commercial & Industrial Alterations	1	2	1
Total Commercial/Industrial Valuation on Permits*	$4,590,715	$7,183,255	$233,300
Planning & Zoning Commission			
Number of Meetings	13	14	11
Conditional Use Permits	7	5	7
Ordinance Amendments	5	9	9
Plats	0	2	3
Certified Survey Maps	5	5	2
Rezonings	5	5	3
Extra Territorial Reviews	2	0	0
Board of Appeals			
Number of Meetings	2	0	1
Variances Approved	2	0	1
Site Review Committee			
Number of Meetings	3	5	6
Applications Reviewed	3	5	12
*** Valuation based on when permits are issued not when value is realized on assessment roll**			

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Secured approvals for 2 Certified Survey Maps, 7 Conditional Use Permits and 3 rezonings;
- Created informational brochure addressing swimming pool and hot tub requirements;
- Secured adoption of Smart Growth Plan amendments related to Exclusive Agriculture Zoned parcels;
- Secured Planning & Zoning Commission and Village Board approval of Fieldstone Estates and Leland and Vivian's Garden subdivision plats;
- Facilitated neighborhood education and secured approval for rezoning to establish consistent zoning within the Ferndell Acres – Silver Creek neighborhood;
- Secured Site Review Committee approvals of Angelus Retirement Village, 52 unit apt. bldg., 650 Centennial Centre Blvd.; BTG Americas Inc, 24,200 sf addn., 1375 Plane Site Blvd.; Wyndham Lake Villas, 114 unit apt. complex, 4800-4870 Stella Ct.; JHC Investments LLC, 12 bldg, 277 unit mini-storage warehouse complex, 800 Orlando Dr.;
- Participated in Northeast Wisconsin Home Builders Association's Contractor/Inspector Task Force meeting.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Research & Prepare Identified Zoning Code Amendments.

Initiative #2: Update Village Building Code.

Initiative #3: Reorganize and expand upon information provided on Department web site.

Initiative #4: Review and evaluate GIS Web Hosting Service for capability to meet daily staff operational needs (vs. maintaining Village licensed GIS system.)

DEPARTMENT/SERVICE: PLANNING & ZONING COMMISSION & SITE REVIEW COMMITTEE

GOAL:

To meet statutory obligations of a Village requiring certain review and decisions to be made by a Planning and Zoning Commission; to ensure adequate citizen oversight and involvement in decisions involving zoning, land use planning, new site planning and community aesthetics.

GENERAL OBJECTIVES:

- Make recommendations to the Village Board on questions, issues and policies relating to zoning and land use;
- Carryout statutory obligations (Planning and Zoning Commission) and locally-delegated duties and responsibilities (Site Review Committee);
- Maintain community aesthetics and comprehensive land use planning principles.

PROGRAM DESCRIPTION:

The Village has a Planning and Zoning Commission that hears cases for re-zoning, conditional uses, variances and other changes or exceptions on land uses. The Commissioners are paid $25 per meeting, which is normally only one time per month. Similarly, members of the Village's Site Review Committee are also paid $25 per meeting. The Site Review Committee independently reviews individual construction or development project proposals. Please refer to page 12 for names of the Commissioners and committee members.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

2013 PLANNING & ZONING EXPENSES

		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
56300-001	Planning & Zoning Mtg	$ 1,791.50	$ 1,150.00	$ 369.60	$ 2,725.00	$ 2,175.00	$ 2,175.00	$ 2,175.00	**0.0%**
	Planning Consultant	17,516.65	140.00	-	-	-	-	-	
56402-001	Site Review Meetings	584.20	687.50	-	825.00	1,000.00	1,000.00	1,000.00	**0.0%**
	Total Expenses	**$19,892.35**	**$ 1,977.50**	**$ 369.60**	**$ 3,550.00**	**$ 3,175.00**	**$ 3,175.00**	**$ 3,175.00**	**0.0%**

DEPARTMENT: PARKS, PROMOTIONS & URBAN FORESTRY

GOAL:

To ensure the enjoyment of public parks through proper maintenance; encourage public to use parks through a variety of program and activity offerings; ensure the longevity and health of the urban forestry canopy.

GENERAL OBJECTIVES:

- Promote park with special programs produced by the Parks and Urban Forestry Committee;
- Proactively combat against tree diseases and threats such as Gypsy Moths, Emerald Ash borer and Dutch Elm's disease- promote both public and private programs in this endeavor;
- Maintain the beauty and aesthetics of Pine Tree and Four Seasons Park as well as other publically-held lands.

PROGRAM DESCRIPTION:

The Village owns and operates two public parks. Four Seasons Park, located at 471 Four Seasons Drive, is a 40 acre park that boasts two play areas, a volleyball court, ball diamond, a soccer field and beautiful .9 mile walking and recreational trail. A shelter and hall are also available for the public to rent for private parties and other occasions. A very nice amenity at Four Seasons is a Veteran's Memorial that honors all branches of the Armed Forces. Commemorative bricks are also available for purchase by the public. The bricks can be placed in a designated area around the Memorial. This is truly a beautiful attraction. Additionally, each summer the Ryan Jerabek Memorial Challenge (Ryan's Run) is held at Four Seasons to honor a young man from Hobart that was killed in the line of duty in Iraq in 2004.

(To left and right: Features of the Veteran's Memorial at Four Seasons Park)

The Village also owns and maintains Pine Tree Park, a 3- acre park located at 2703 S. Pine Tree Road. This park offers a playground geared for younger children, a ball diamond and a rentable outdoor park shelter.

Hobart is very dedicated to maintaining and improving the amenities at these parks to ensure that many generations of residents are able to enjoy the wonderful open and public space that they offer.

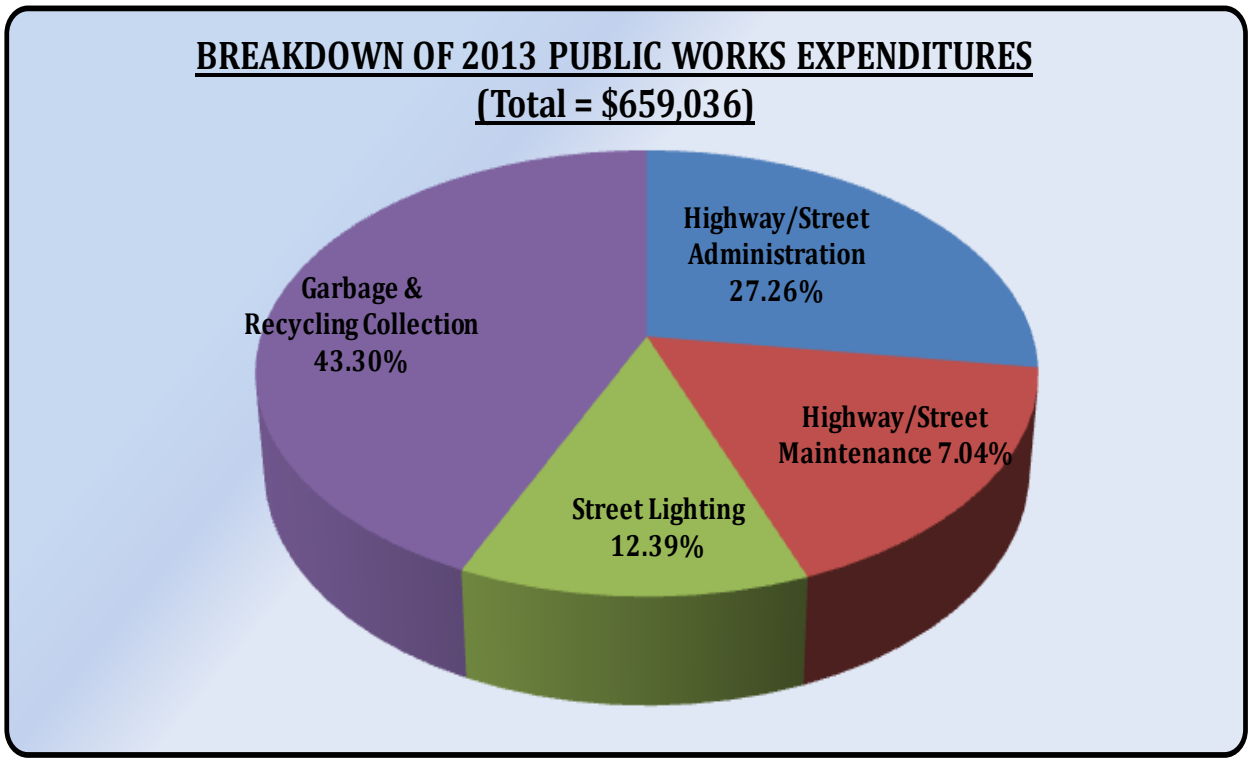
SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Reduction in summer seasonal wages; absorbed by new 32 hour/week DPW crew member.

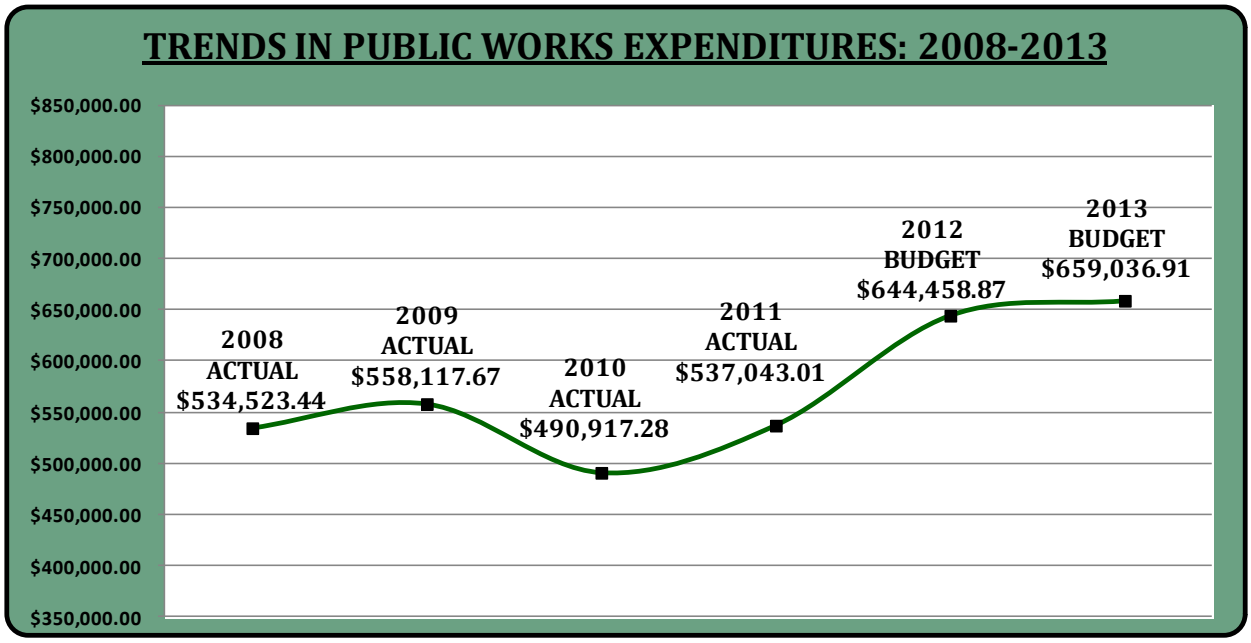
PARKS MAINTENANCE, PROMOTIONS and URBAN FORESTRY: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
55200-001	Park&Rec-Wage	$ -	$ -	$ -	$ 2,274.27	$ 7,200.00	$ 5,800.00	$ -	**-100.00%**
55200-003	Park&Rec-WRS	-	-	-	-	-	-	-	
55200-004	Park&Rec-FICA/MED	13.49			173.16	550.80	443.70	-	**-100.00%**
55200-005	Park&Rec-Fringe	-	-	-	-	-	-	-	
55200-006	Park&Rec-Supplies	642.32	1,085.49	102.41	1,600.71	750.00	950.00	750.00	**0.00%**
55200-016	Park&Rec-Fuel	1,799.27	389.46	556.28	1,000.00	1,000.00	550.00	500.00	**-50.00%**
55200-039	Park&Rec- Site Maintenance	3,957.85	5,850.90	7,447.07	7,861.62	9,000.00	8,750.00	8,000.00	**-11.11%**
55200-045	Park&Rec-Promotions	18,352.32	728.00	1,758.39	1,796.90	1,750.00	1,550.00	2,000.00	**14.29%**
55200-046	Park&Rec-Tree Treatment/Protection	-	-	-	6,788.57	3,000.00	-	3,000.00	**0.00%**
	Total Expenses	**$ 24,765.25**	**$ 8,053.85**	**$ 9,864.15**	**$ 21,495.23**	**$ 23,250.80**	**$ 18,043.70**	**$ 14,250.00**	**-38.71%**

6.0 GENERAL FUND EXPENDITURES

6.4 PUBLIC WORKS ADMINISTRATION/MAINTENANCE

SUMMARY OF VILLAGE EXPENDITURES: DIVISION PUBLIC WORKS							
	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2013 BUDGET	% Change
Hwy/Str Admin Cost	$ 124,188.07	$ 114,548.28	$ 114,198.86	$ 145,552.53	$ 127,655.23	$ 179,444.72	**40.57%**
Hwy Maintenance	151,064.15	130,726.57	98,332.69	97,800.21	152,750.00	112,350.00	**-26.45%**
Street Lighting	64,184.27	83,211.87	62,179.94	75,191.46	78,525.44	81,713.99	**4.06%**
Garbage/Recycling Collection	195,086.95	229,630.95	216,205.79	218,498.81	285,528.20	285,528.20	**0.00%**
Total Expenses	**$ 534,523.44**	**$ 558,117.67**	**$ 490,917.28**	**$ 537,043.01**	**$ 644,458.87**	**$ 659,036.91**	**2.26%**





The following section 5.4 is the *public works administration/maintenance* departments/programs of the *general fund* which include: division of public works, refuse & recycling collection and street lighting.

DEPARTMENT: NEIGHBORHOOD SERVICES
DIVISION OF PUBLIC WORKS

GOAL:
To ensure excellent service delivery and public safety; maintain buildings/plant, parks and public infrastructure in a manner that allows the public uninterrupted enjoyment and use of those facilities.

GENERAL OBJECTIVES:
- Maintain all infrastructure and physical Village assets;
- Provide an efficient, responsive and safe snowplowing operation;
- Ensure cost-effectiveness in the performance of duties and special projects;
- Facilitate, and if need be, compliment the Village's contracted refuse and recycling collection service.

PROGRAM DESCRIPTION:
The Division of Public Works serves our large, rural Village and two public parks. Management Personnel consists of Director of Neighborhood Services, Allyn Dannhoff and Public Works and Utilities Coordinator, Jerry Lancelle. When not behind the desk, Mr. Lancelle joins 4 field personnel. Winter and summer seasonal positions are also utilized to balance the large workload of these individuals.

The Division of Public Works is responsible for the planning, design, supervision, coordination, installation, maintenance and operation of a broad range of infrastructure and facilities. These include streets, sidewalks, sanitary and storm sewers, sanitary lift stations, storm drainage ways, water distribution system components, vehicles, equipment, central garage, parking lots, Village buildings and grounds.

PRODUCTS & SERVICES:
- Maintain streets including asphalt and concrete pavement repair, curb/gutter repair, street sweeping, brush removal and ditching of drainage ways, grass cutting of various right-of-way and public properties.
- Maintenance of sanitary sewer, storm sewers and other drainage ways. Activities include repair/replacement of structures or pipes, cleaning operations, televising sewer lines, brush removal and ditching of drainage ways.
- Maintenance of water mains. Activities include repair/replacement of pipes, hydrants, pumps and valves.
- Provide snow/ice control for streets and public parking lots. Activities include plowing and salting operations.
- Maintenance of Village buildings, structures and public lands.
- Facilitate the Village refuse and single stream recycling program.
- Coordinate activities with Village consulting engineer for improvements, repairs, expansion of Village infrastructure.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Addition of new 32 hour per week DPW crew member (~ $28,000) offset elsewhere in budget.

PUBLIC WORKS-HIGHWAY/STREET MAINT: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
53100-015	DPW-New Equip	$ 7,316.36	$ 5,387.28	$ 2,128.59	$ 698.23	$ 5,500.00	$ 4,850.00	$ 6,000.00	9.1%
53100-060	DPW- Snow Rem	52,509.93	22,129.35	18,115.64	26,853.13	36,000.00	13,460.21	1,250.00	-96.5%
53100-084	DPW-Stone	6,498.10	6,030.88	4,829.13	392.69	8,000.00	4,500.00	6,000.00	-25.0%
53100-086	DPW-Signage	3,098.35	5,972.95	7,603.00	13,449.95	9,250.00	7,200.00	7,250.00	-21.6%
53100-088	DPW-Rd Preventive Maint & Repair	35,436.89	39,729.59	15,182.85	17,033.42	40,500.00	39,500.00	40,500.00	0.0%
53100-090	DPW- Salt/Sand	27,619.67	34,366.76	39,662.35	35,742.45	42,000.00	40,000.00	38,500.00	-8.3%
53100-091	DPW- Grass/ROW Maint/Yard Waste	4,741.44	7,916.00	5,653.42	3,232.84	7,000.00	7,500.00	7,350.00	5.0%
53100-093	EquipLabor/Bridge Aid Match	1,043.75	200.00	828.26	-	1,000.00	800.00	2,000.00	100.0%
53100-050	DPW-Equip Repr	2,488.35	1,908.56	4,329.45	397.50	3,500.00	3,250.00	3,500.00	0.0%
	Rd Maint Engineer	10,311.31	7,085.20	-	-	-	-	-	
	Total Expenses	**$151,064.15**	**$130,726.57**	**$ 98,332.69**	**$ 97,800.21**	**$152,750.00**	**$121,060.21**	**$112,350.00**	**-26.4%**

PUBLIC WORKS-HIGHWAY/STREET ADMINISTRATION: 2013 BUDGET									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
53100-001-003	DPW-Admin Salary	$ -	$ -	$ -	$ 5,371.71	$ 12,600.00	$ 12,600.00	$ 13,072.60	3.75%
53100-001-004	DPW-Labor Wage	77,971.42	70,967.54	74,544.79	80,599.88	60,072.55	60,072.55	90,232.82	50.21%
53100-003-003	DPW-Admin WRS	-	-	-	565.16	743.40	743.40	869.33	16.94%
53100-003-004	DPW-Labor WRS	8,036.70	7,392.87	7,221.59	7,363.80	3,249.28	3,249.28	6,000.67	84.68%
53100-004-003	DPW- Admin FICA/MED	-	-	-	387.74	963.90	963.90	1,000.05	3.75%
53100-004-004	DPW- Labor FICA/MED	5,626.96	5,527.20	5,556.47	5,948.79	4,595.55	4,595.55	6,902.81	50.21%
53100-005-003	DPW-Admin Fringe	-	-	-	859.05	95.09	95.09	98.12	3.19%
53100-005-004	DPW- Labor Fringe	8,847.61	8,026.22	7,452.33	7,654.88	8,937.86	8,937.86	25,798.49	188.64%
53100-006-000	DPW- Supplies	4,359.75	3,633.53	3,417.46	10,965.45	6,000.00	4,950.00	5,275.00	-12.08%
53100-011-000	DPW- Ed/Conf/Trav	275.00	903.96	784.75	941.88	3,100.00	2,350.00	2,550.00	-17.74%
53100-016-000	DPW- Fuel	14,543.57	8,225.15	9,542.24	12,374.32	14,000.00	9,650.00	14,000.00	0.00%
53101-021-000	DPW-Vehicle Maint	4,527.06	9,871.81	5,679.23	8,651.93	7,500.00	7,000.00	7,250.00	-3.33%
53100-030-000	DPW-Liability Ins	-	-	-	239.94	1,485.37	1,408.75	1,731.13	16.55%
53100-031-000	DPW-Property Ins	-	-	-	923.20	915.23	915.23	863.70	-5.63%
53100-032-000	DPW-Auto Ins	-	-		2,704.80	3,397.00	4,050.00	3,800.00	11.86%
	Total Expenses	**$ 124,188.07**	**$ 114,548.28**	**$ 114,198.86**	**$ 145,552.53**	**$ 127,655.23**	**$ 121,581.61**	**$ 179,444.72**	**40.57%**

INDICATORS AND OUTCOMES:

Activity/Program Area	Measurement	FY2010	FY2011	FY2012
Infrastructure Inventory				
Road Lanes	Miles	83.0	83.6	84.6
Sewer Mains	Lineal Feet	139,359.0	145,653.0	155,685.0
Water Mains	Lineal Feet	208,256.0	218,830.0	219,967.0
Storm Mains	Lineal Feet	45,821.0	50,659.0	54,154.0
Snow Removal				
	Number of Responses	32	31	24
	Snowfall amount	55.0	69.0	24.2
	Tons of Salt used	548.0	632.0	511.0
	Crew Hours	718.0	810.0	543.0
Road Maintenance				
Potholes	Cold mix (Tons)	n/a	40.0	35.0
	Crew Hours	n/a	69.0	60.0
Shouldering	Material (Tons)	n/a	60.0	80.0
	Crew Hours	n/a	72.0	90.0
Street Sweeping	Contractor Hours	n/a	134.0	116.0
Signage	Signs installed / replaced	n/a	30	22
	Crew Hours	n/a	12.0	10.0
Solid and Yard Waste Collection				
Yard Waste	Tonnage Collected	0.0	0.0	30.0
	Crew Hours	0.0	0.0	20.0
Solid Waste	Tonnage Collected	1,398.38	1,369.64	1,395.10
Recyclable	Tonnage Collected	609.16	636.18	617.03
Utilities				
Utility Locates	Number of Locates	n/a	1,150	1,364
	Crew Hours	n/a	575.0	682.0
Scheduled Daily Rounds	Crew Hours	730.0	730.0	730.0
Water Utility				
New Meters	Installed	50	70	116
	Crew Hours	20.0	32.0	57.0
Meters Exchanged	Number replaced	61	73	172
	Crew Hours	30.0	45.0	73.0
Meters Repaired/Tested	Number	87	52	174
Move in/out Reads	Number of Reads	79	106	203
	Crew Hours	20.0	27.0	51.0
Valve Turning	Valves Turned	n/a	304	147
	Crew Hours	n/a	91.0	73.0
Watermain Flushing	Crew Hours	160.0	148.0	68.0
Water sampling	Number of Samples	84	90	130
	Crew Hours	63.0	68.0	98.0
Sanitary Sewer				
Sewer Mains	Cleaned (Lineal Feet)	43,479.0	0.0	44,375.0
	Contractor Hours	40.0	0.0	50.0
	Televising (Lineal Feet)	43,479.0	0.0	44,352.0
	Contractor Hours	67.0	0.0	72.0

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Public Works & Utilities Coordinator obtained Water Works Operator certificate;
- Design & construction of N. Pine Tree Rd. Inline Water Pressure Booster Station, improving water pressure to customers north of the golf course;
- Added 32 hr. per week Crew Member without increasing budget by assuming responsibility for contracted Snow Plow Route;
- Secured Fourth Plow Truck, Water Utility Replacement Truck, Additional fleet Pick-Up with V-Plow to further assist with snow removal, wood chipper to improve brush cutting efficiency;
- Planned and commenced operations for Yard Waste Disposal Site at the Public Works Garage;
- Implemented new Public Works Division uniforms;
- Repaved Ravine Dr., Hickory Way and southern section of Bay Ridge Ct., added curb & gutter to 6 recently improved intersections to alleviate gravel tracking onto paved road, added curb & gutter to erosion prone shoulders on Seminole Trl.;
- Designed, bid and installed emergency storm water system at north end of Wooded Hills Trl. to reroute overland storm flow contributing to sinkhole development;
- Extended Centennial Centre Blvd and utilities to accommodate development of Angelus Village located west of the round-a-bout. Commenced further extension of this road and sanitary sewer to N. Overland Rd. in preparation for further utility and road work in 2013;
- Upgraded Water and Sewer Utility radios to comply with Federal Narrow Banding Mandate.

2013 MANAGEMENT INITIATIVES:

Initiative #1: Continue development of formal capital improvement & vehicle/equipment replacement.

Initiative #2: Upgrade Utility SCADA (**S**upervisory **C**ontrol **a**nd **D**ata **A**cquisition) System for improved operations, record keeping, labor reduction.

Initiative #3: Implement initial data entry and/or maintenance of GIS Sign Sites and Tree Sites Layers.

Initiative #4: Analyze & summarize status of Village roads, identify options for optimal road reconstruction and maintenance plan and budget.

Initiative #5: Reorganize and expand upon information provided on Department web site.

Initiative #6: Develop & Implement Crew Member Performance Reviews.

DEPARTMENT/SERVICE: REFUSE & RECYCLING COLLECTION

GOAL:

To remove all residential refuse and recycling materials at the lowest cost achievable to taxpayers; to promote recycling to reduce landfill tonnage and tipping fees.

GENERAL OBJECTIVES:

- Remove residential refuse and recycling in a timely and cost-effective manner;
- Provide responsive customer service when the need arises;
- Promote single stream recycling program throughout the Village.

PROGRAM DESCRIPTION:

The Village contracts for residential trash and recycling services with Harter's Fox Valley Disposal.

2012 garbage and recycling charges were reduced 6.50% from the 2011 charges. Service rates, fuel surcharges and the cost of County tipping fees are all factors in establishing what rates the Village needs to collect from each user to "break-even." Garbage and recycling charges appear as a separate fee on the property tax bills. The 2012 charges are as follows:

2013 Charges

Container Size	2011 Charges	2012 Charges	2013 Charges
95 Gal.	$159.26	$148.91	$148.91
65 Gal.	$157.18	$146.96	$146.96
32 Gal.	$146.78	$137.24	$137.24

2013 REFUSE/RECYCLING COLLECTION PROGRAM									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
53100-095	Garbage & Recycling Collection	$ 195,086.95	$ 229,630.95	$216,205.79	$ 218,498.81	$ 285,528.20	$ 265,500.00	$ 285,528.20	0.0%
	Total Expenses	**$195,086.95**	**$229,630.95**	**$216,205.79**	**$ 218,498.81**	**$ 285,528.20**	**$ 265,500.00**	**$ 285,528.20**	**0.0%**

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: None.

DEPARTMENT/SERVICE: VILLAGE STREET LIGHTING

GOAL:

To provide adequate street lighting to ensure public safety without disrupting the rural character of the Village.

GENERAL OBJECTIVES:

- Maintain a policy for proper placement of street lighting when requested by private citizens;
- Maintain streetlights in accordance with policies/agreements with Wisconsin Public Service (WPS).

PROGRAM DESCRIPTION:

The "street lighting" program consists of the electric utility charges to power the lights in private developments. The Village, in various developers' agreements, ensures that properties utilizing the streetlights are properties that pay for them. You will see street lighting as revenue as well. The Village initially pays for the monthly electric charges, but is then wholly reimbursed by charges back to the residents of a subdivision. Other lights in the Village, not connected to a particular subdivision are funded through the general tax levy.

2013 STREET LIGHTING									
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
01-53420-00	Street Lights Village	$ 9,430.18	$ 26,387.81	$ 8,914.28	$ 11,300.01	$ 15,160.71	$ 14,260.36	$ 14,902.08	**-1.71%**
01-53421-00	Polo Point	5,485.21	5,493.89	5,131.80	5,677.29	5,858.33	5,691.36	5,947.47	**1.52%**
01-53422-00	Indian Trails I&II	6,501.02	6,511.28	6,082.13	7,282.35	7,461.90	6,958.44	7,271.57	**-2.55%**
01-53423-00	S.E.Ind Pk	12,432.74	12,577.65	11,632.29	15,059.92	13,513.35	13,527.54	14,136.28	**4.61%**
01-53424-00	Thornberry Crk	25,611.19	26,434.19	24,806.09	28,096.36	29,065.17	27,840.04	29,092.84	**0.10%**
01-53425-00	Barnard Woods	1,625.28	1,627.82	1,520.54	1,682.16	1,735.80	1,687.44	1,763.37	**1.59%**
01-53426-00	Golden Pond	1,828.49	1,831.30	1,710.61	1,892.43	1,952.77	1,899.12	1,984.58	**1.63%**
01-53427-00	Fonda Fields	406.30	406.95	380.12	420.54	433.96	423.36	442.41	**1.95%**
01-53428-00	Brookwood Cir	863.86	924.12	861.69	862.49	1,008.95	865.72	904.68	**-10.33%**
01-53429-00	Stone Gables		1,016.86	1,140.39	1,261.62	1,221.59	1,276.08	1,333.50	**9.16%**
	Cobblestone	-	-	-	1,656.29	1,112.91	1,836.06	1,918.68	**72.40%**
	Tailwinds					-	1,929.69	2,016.53	
	TOTAL EXPENSES	**$ 64,184.27**	**$ 83,211.87**	**$ 62,179.94**	**$ 75,191.46**	**$ 78,525.44**	**$ 78,195.21**	**$ 81,713.99**	**4.06%**

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Increased lighting costs due to perceived utility cost (electric) increase and additional of village-funded street lights throughout village.

7.0 DEBT SERVICE FUND

DEBT SERVICE FUND

GOAL:

To ensure that adequate funds are maintained to retire outstanding principal and interest payments and to maintain the Village's AA- bond rating.

GENERAL OBJECTIVES:

- Incur debt only when debt-financing is determined to be the optimal means of financing a project;
- Aggressively pay down debt that is incurred- meet debt service payments every year;
- Maintain, and if possible, improve the Village's bond rating;
- Take advantage of refinancing opportunities to save on interest costs.

PROGRAM DESCRIPTION:

The Debt Service Fund of the Village is used to account for the payment of principal and interest on all debt obligations of the Village, whether general obligation debts or debts backed by revenues of various utilities. The Village is required by constitution and statute to provide for the payment of its debt by the levy of taxes sufficient to pay the principal and interest on the debt.

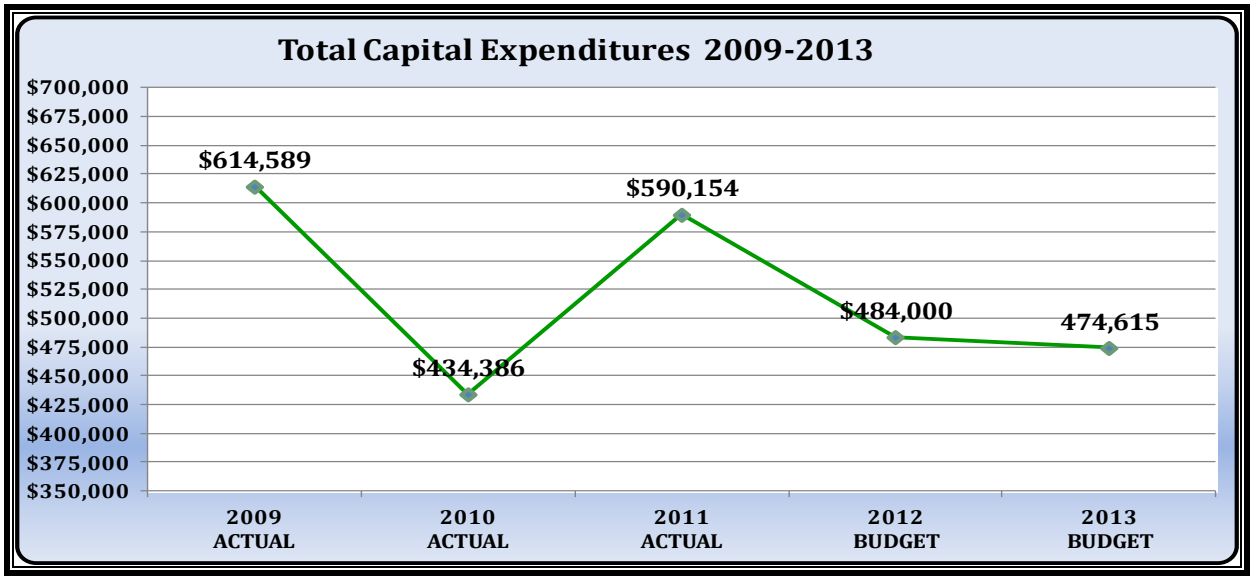
Certain costs are incurred by the Village that reflects a long-term investment in the future of the Village. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any combination of these. The Village has the power to incur indebtedness for Village purposes specified by statute in an aggregate amount, not to exceed five percent of the equalized value of taxable property in the Village, as last determined by the State of Wisconsin Department of Revenue. In general, such indebtedness may be in the form of bonds and promissory notes for various public purposes.

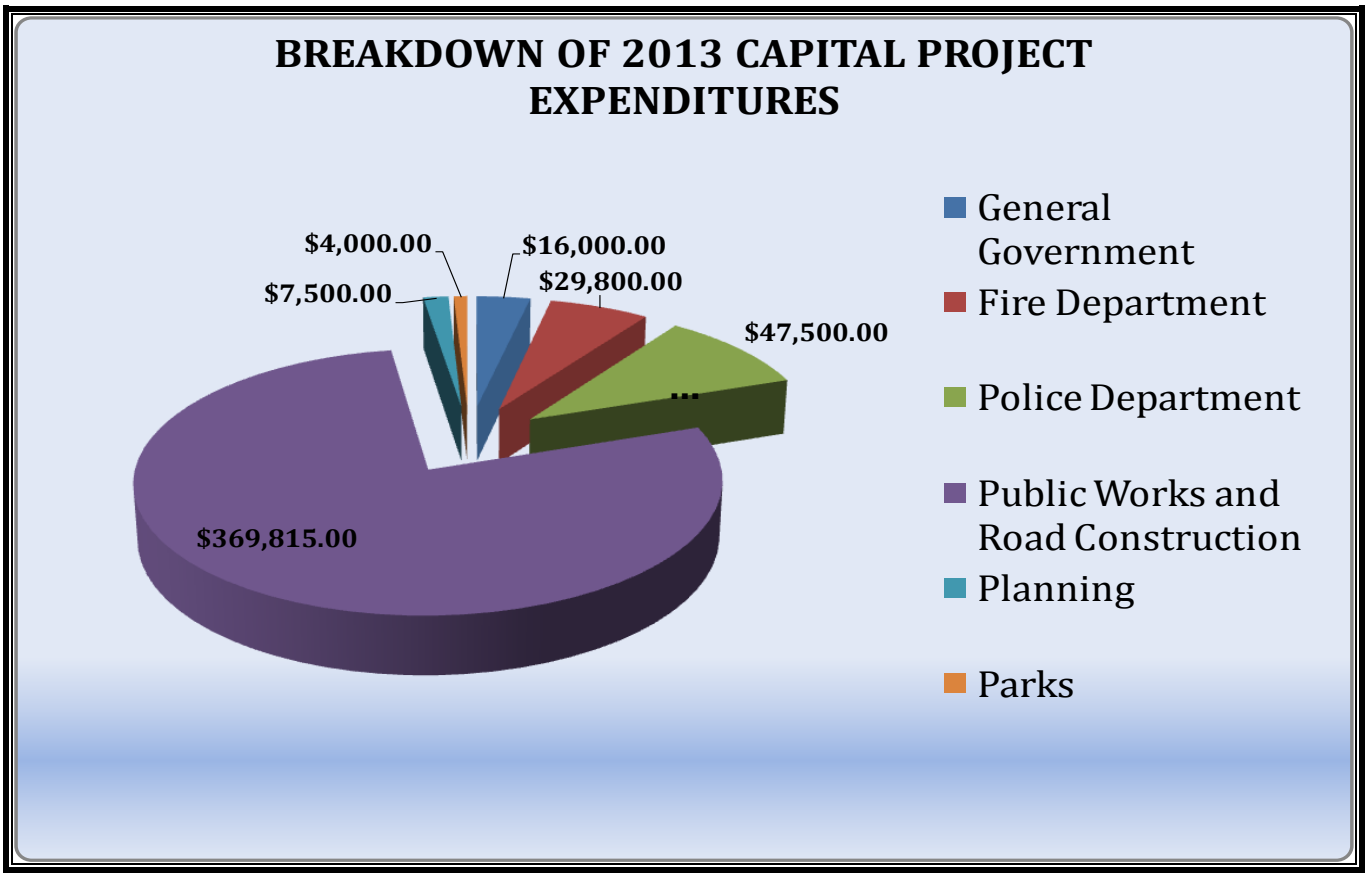
VILLAGE OF HOBART 2013 DEBT SERVICE FUND

	PRINCIPAL		INTEREST		
DEBT SERVICE FUND					
7/15/2003 $1,125,000 REFUNDING BONDS	005-58108-010	$ 100,000.00	005-58108-012	$ 14,020.00	
12/15/2003 $1,340,000 REFUNDING BONDS	005-58109-010	200,000.00	005-58109-012	18,000.00	
4/1/2007 $420,000 GO NOTES (DPW BLDG)	005-58111-010	40,000.00	005-58111-012	12,865.00	
12/15/2009 $6,450,000 GO REFUNDING BONDS	005-58216-010		005-58216-012	241,875.00	
11/22/2010 $1,300,000 GO REFUNDING BONDS	005-58219-010	159,500.00	005-58219-012	11,427.63	**TOTAL P&I**
		$ 499,500.00		**$ 298,187.63**	$ 797,687.63
					(33,676.29)
				Amount to Levy	**$ 764,011.34**
WATER FUND					
6/7/2011 $2,900,000 GO REFUNDING BONDS	002-23200	$ 104,178.50	002-58221-012	$ 88,698.93	
6/24/2011 $1,123,268 SAFE DRINKING WATER	002-23200	45,086.35	002-58222-012	22,590.65	**TOTAL P&I**
		$ 149,264.85		**$ 111,289.58**	**$ 260,554.43**
SEWER FUND					
1992 SANI DIST #1 GBMSD	003-22400	$ 4,673.95			
1999 ASHWAUBENON CR INTERCEPTOR	003-22400	79,780.28	003-58303-012	$ 38,275.40	
2005 DUCK CREEK INTERCEPTOR	003-22400	92,961.63	003-58304-012	67,732.41	
11/22/2010 $1,300,000 GO REFUNDING BONDS	003-23001	130,500.00	003-58219-012	9,349.88	
6/7/2011 $2,900,000 GO REFUNDING BONDS	003-23001	10,821.50	003-58221-012	9,213.57	
7/10/2012 $5,000,000 GO REFUNDING BONDS	003-23001	80,000.00	003-58225-012	61,544.58	**TOTAL P&I**
		$ 398,737.36		**$ 186,115.84**	**$ 584,853.20**
TIF DEVELOPMENT #1					
11/22/10 $1,895,000 GO REFUNDING BONDS	008-58220-010	$ 105,000.00	008-58220-012	$ 63,805.00	
10/4/2011 $1,065,000 TAXABLE NAN (TIF #1)			008-58223-012	21,080.00	
7/10/2012 $5,000,000 GO REFUNDING BONDS	008-58225-010	135,000.00	008-58225-012	98,660.02	
7/10/12 $2,130,000 NAN			008-58226-012	57,146.13	**TOTAL P&I**
		$ 240,000.00		**$ 240,691.15**	**$ 480,691.15**
TIF DEVELOPMENT #2					
10/4/2011 $1,065,000TAXABLE NAN (TIF #2)			009-58223-012	$ 4,480.00	
10/4/2011 $1,520,000 NAN			009-58224-012	$38,760.00	**TOTAL P&I**
		$ -		**$ 43,240.00**	$ 43,240.00
		Principal		**Interest**	**TOTAL P&I**
TOTAL		**$ 1,287,502.21**		**$ 879,524.20**	**$ 2,167,026.41**

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Reduction in levied debt service due to lower overall principal and interest payments and $67,676 for Safe Drinking Water loan now funded by water utility not general fund.

8.0 CAPITAL IMPROVEMENT FUND





CAPITALIMPROVEMENT FUND (FUND "04")

GOAL:

To ensure that funds are available to meet the short and long-term capital needs of the Village including fleet and equipment, infrastructure and buildings & grounds.

GENERAL OBJECTIVES:

- Provide advance forecasting for replacement of capital items;
- Stabilize the tax levy for capital expenditures versus seeing high and low levy requirements when capital items need to be addressed;
- Plan ahead to avoid issuing debt for smaller capital items;
- Accommodate capital items on a life-cycle costing approach.

PROGRAM DESCRIPTION:

Capital expenditures are fixed assets such as land purchases, infrastructure, vehicles, buildings, computers or a large piece of equipment that is held or used for more than one year and usually for many used ("fixed asset"). Different municipalities have various thresholds for what is a capital item, but a general rule is any item costing the Village over $2,500, with a useful asset life of greater than 3 year. Larger organizations may set different thresholds. Numerous reasons exist as to why capital items are treated and budgeted differently than regular general fund expenditures. Some reasons include the fact that they are often financed through debt, spending varies year- to- year and the stakes are high due to high costs. It is important that capital budgets are evaluated well into the future to ensure proper financial planning, especially regarding infrastructure planning. The Village does not have significant nonrecurring capital expenditures for 2013. All expenditures listed in the capital fund are in some way recurring, just at time intervals unique to the project or asset.

SIGNIFICANT FUNDING CHANGES FOR 2013: Established fire department and DPW equipment reserve (+$30,000); increased road resurfacing budget (+$36,075).

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

Major Project #1: Road Repaving Projects

The Village will contract for pulverizing and reconstructing Navajo Trail, Algonquin Trail, Osage Court and other road improvements as identified after the freeze-thaw cycle for a total estimated road budget of $318, 833. Associated engineering for the projects is estimated at $47,825. The storm water utility (fund 07) funds $44,000 of this total project cost due to the associated storm water conveyance work completed in conjunction with road projects. The road reconstruction and engineering line items account for 68% of the total 2013 capital fund budget of $474,615.

Major Project #2: Purchase/Outfit Police Patrol Squad

The Police Department will replace and equip one squad car for a total project cost of roughly $26,000. The Village replaces, cyclically, one squad each year to avoid increase maintenance costs. The squad purchases minimally impacts the annual operating budget.

Major Project #3: DPW and Fire Department vehicle/equipment reserves

The Village for the first time in 2013 will establish vehicle and equipment reserve accounts for DPW and Fire (totaling $30,000 in 2013); two departments with expensive heavy machinery and equipment. Our goal is to fund these purchases with cash in accordance with a capital improvement plan to be formally developed during the 2013 fiscal year. The equipment reserve accounts do not impact the Village's annual operating budget at this time.

2013 CAPITAL IMPROVEMENT BUDGET (CIB)

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 Est	2013 BUDGET
				CAPITAL FUND (04) REVENUES			
004-41110	**General Property Tax Levy**	**$ 614,588.61**	**$ 434,386.08**	**$ 591,653.89**	**$ 484,000.00**	**$ 484,000.00**	**$ 474,615.00**
				CAPITAL FUND (04) EXPENSES			
	GENERAL GOVERNMENT	**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 Est**	**2013 BUDGET**
51530-014	Property Revaluation	$ -	$ -	$ -	$ 1,500.00	$ -	$ 1,500.00
51420-015	Office Equipment	9,888.77	36,408.00	4,493.00	12,000.00	12,500.00	14,500.00
	Total General Government	**$ 9,888.77**	**$ 36,408.00**	**$ 4,493.00**	**$ 13,500.00**	**$ 12,500.00**	**$ 16,000.00**
	FIRE DEPARTMENT						
52200-015	Fire Dept. New Equipment	$ 151,869.66	$ 9,367.12	$ 102,628.55	$ 57,000.00	$ 129,457.75	$ 4,800.00
	Engine/Equipment Reserve						25,000.00
	Total Fire Department	**$ 151,869.66**	**$ 9,367.12**	**$ 102,628.55**	**$ 57,000.00**	**$ 129,457.75**	**$ 29,800.00**
	POLICE DEPARTMENT						
52100-017	Police / New Vehicles	$ 10,064.25	$ 21,752.75	$ 42,800.00	$ 24,000.00	$ 20,000.00	$ 26,000.00
52100-015	Police / New Equipment:	6,374.83	7,690.62	11,697.74	70,000.00	65,000.00	21,500.00
51200-042	Court Software-TRIPPS INT			3,705.00	-	-	-
	Total Police Department	**$ 16,439.08**	**$ 29,443.37**	**$ 58,202.74**	**$ 94,000.00**	**$ 85,000.00**	**$ 47,500.00**
	PUBLIC WORKS AND ROAD CONSTRUCTION						
53100-015	Public Works New Equip	$ 28,762.50	$ 123,395.87	$ 30,100.00	$ 37,500.00	$ 42,850.00	$ 37,150.00
	Public Works Plow/Equipment Reserve						5,000.00
53100-078	Road Construc Engineering	27,278.21	23,352.76	24,370.43	21,000.00	32,000.00	42,090.00
53100-077	Road Construc. Paving	370,602.96	193,408.40	335,803.71	244,500.00	257,950.00	280,575.00
53100-079	Village Building Improvement	-	-	26,474.38	5,000.00	4,800.00	5,000.00
	Total Public Works/Road Construction	**$ 426,643.67**	**$ 340,157.03**	**$ 416,748.52**	**$ 308,000.00**	**$ 337,600.00**	**$ 369,815.00**
	PLANNING						
55300-042	GIS Mapping/Website Upgrade	7,784.00	9,571.81	7,075.08	7,500.00	7,250.00	7,500.00
	Total Planning	**$ 7,784.00**	**$ 9,571.81**	**$ 7,075.08**	**$ 7,500.00**	**$ 7,250.00**	**$ 7,500.00**
	PARKS & RECREATION						
55200-015	Park New Equipment	$ -	$ 4,746.75	$ 1,006.00	$ 1,000.00	$ 2,242.00	$ 1,000.00
55200-029	Park Urban Forestry	1,963.43	4,692.00	-	3,000.00	3,000.00	3,000.00
	Total Parks & Recreation	**$ 1,963.43**	**$ 9,438.75**	**$ 1,006.00**	**$ 4,000.00**	**$ 5,242.00**	**$ 4,000.00**

9.0 VILLAGE PROPRIETARY FUNDS

WATER UTILITY FUND
SANITARY SEWER UTILITY FUND
STORMWATER MANAGEMENT UTILITY FUND

PROPRIETARY FUND "02": VILLAGE WATER UTILITY FUND

GOAL:
To provide a safe, reliable and potable water supply at the lowest achievable rate.

GENERAL OBJECTIVES:
- Remain in compliance with all applicable law, standards and guidelines expected of public water supply and conveyance systems;
- Frequently engage in comparability studies and water rate applications to maintain competitive yet financially viable utility operations.

PROGRAM DESCRIPTION:
As of May 2011, northern Hobart water utility customers receive public water from the Green Bay Water Utility (GBWU). In August 2009, the Village Board selected the GBWU as its long-term source of potable water for the northern service area. The DNR mandated the Village to select an alternative long-term water supply to the municipal well, which will continue to serve as the back-up to the connection to GBWU. Construction of a booster and metering station at the corner of Riverdale (CTY J) and Hillcrest Drive began in fall 2010, and was completed in May 2011, allowing the transition to GBWU to be complete. The Village began wholesale water purchasing from the GBWU in May 2011.

Southern Hobart residents have three areas serviced with public water from wells owned by the Village of Ashwaubenon. One of the wells is located in Hobart for which we have an intergovernmental agreement with Ashwaubenon, dated October 4, 1996, for safe potable water.

The Village of Hobart purchases water from the Village of Ashwaubenon at the Village's approved rates. A water tower located in the Village of Ashwaubenon is used for pressure. A metering station in southern Hobart monitors water quality and quantity from Ashwaubenon.

The Village of Hobart has 41.6 miles of water main within its border. The PVC pipes range in size from 6" to 16" with approximately 92% of the distribution system having mains which are 8" or larger in diameter. There are 390+ hydrants and two pressure-reducing valves within the system.

The water (and sewer) system has radio-controlled signals allowing activation by a control panel located within the Hobart Village Office. An alarm system alerts staff to changes in performance levels of the water or sewer system occurring outside of predetermined ranges. On-call status employees provide weekend inspections or emergency services. All facilities are inspected daily and require daily inspection reports.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2013: Significant increase in revenue due to village growth and new water rates implemented in 2011. Water Utility now funding Safe Drinking Water Loan principal and interest for construction of booster/metering station on Riverdale Drive.

2013 WATER UTILITY REVENUES

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
	2013 OPERATING REVENUE-SALE OF WATER							
			Residential-Service Chg	$ 123,549.00	$ 134,407.00	$ 144,700.00	$ 147,396.00	9.66%
			Residential-Volume	273,772.00	249,613.00	361,091.00	324,980.00	30.19%
002-46101	Residential Rev Total (Service Chg + Volume)	$ 345,724.78	$ 304,788.63	$ 397,321.00	$ 384,020.00	$ 505,791.00	$ 472,376.00	23.01%
			Commercial-Service Chg	$ 24,758.00	$ 12,329.00	$ 25,657.00	$ 25,657.00	108.10%
			Commercial-Volume	31,189.00	18,266.00	44,679.00	38,732.00	112.04%
002-46102	Commercial Rev Total (Service Chg + Volume)	$ 25,455.97	$ 28,137.34	$ 55,947.00	$ 30,595.00	$ 70,336.00	$ 64,389.00	110.46%
002-46103	Industrial Rev Total	-	1,272.77	-	2,690.25	-	-	-100.00%
			Public Auth-Service Chg	$ 771.00	$ 1,335.37	$ 697.00	$ 697.00	-47.80%
			Public Auth-Volume	760.00	398.00	406.00	365.00	-8.29%
002-46104	Public Auth Rev Total (Service Chg + Volume)	1,699.65	$ 1,726.05	$ 1,531.00	$ 1,733.37	$ 1,103.00	$ 1,062.00	-38.73%
002-46105	Public Fire Protection Service (from GF)	212,945.00	212,954.00	223,034.00	252,915.00	252,915.00	252,915.00	0.00%
002-46200	Private Fire Protection Service	7,515.12	9,792.05	11,436.00	10,021.45	9,499.00	10,021.45	0.00%
	TOTAL WATER SALES	$ 593,340.52	$ 558,670.84	$ 689,269.00	$ 681,975.07	$ 839,644.00	$ 800,763.45	17.42%

2013 OTHER OPERATING REVENUES

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
002-47001	Forefeited Discounts (late payment penalty)	$ 6,474.63	$ 2,581.36	$ 2,188.00	$ 3,300.00	$ 3,000.00	$ 3,300.00	0.00%
002-47400	Other Water Revenues	3,814.47	2,240.00	11,462.69	2,500.00	10,665.00	6,250.00	150.00%
002-47401	Water Testing - Residents	54.00	112.00	-	-	-	-	
002-47402	Water Inspections Fees Collect	2,967.00	2,961.00	5,640.00	1,750.00	4,060.00	2,500.00	42.86%
002-47403	Well Operation Permits	17,690.00	3,525.00	16,390.00	2,500.00	13,150.00	20,900.00	736.00%
002-47405	Valve for Meter	249.50	105.00	175.00	300.00	200.00	300.00	0.00%
002-48110	Interest on Accounts	15,083.75	4,241.84	2,111.33	100.00	40.00	100.00	0.00%
002-40800	Tax Expense- Revenue from Sewer for meters	1,021.00		1,484.00	-	1,500.00	1,500.00	
002-49130	Bond Premium			39,668.50				
002-49995	Transfers In-Debt Serv Fund			1,129,078.13	-	69,529.89	-	
	Total Other Operating Revenues	$ 47,354.35	$ 15,766.20	$ 1,208,197.65	$ 10,450.00	$ 102,144.89	$ 34,850.00	233.49%
	TOTAL OPERATING REVENUES	$ 640,694.87	$ 574,437.04	$ 1,897,466.65	$ 692,425.07	$ 941,788.89	$ 835,613.45	20.68%

2013 Water Utility Expenses

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
PLANT OPERATION AND MAINTENANCE								
60000-001-004	Water-Labor Wage	$ 37,670.89	$ 48,872.46	$ 50,920.60	$ 48,549.64	$ 48,549.64	$ 49,552.62	**2.07%**
60000-003-004	Water-Labor WRS	3,917.77	5,064.76	2,002.32	2,864.43	2,864.43	3,295.25	**15.04%**
60000-004-004	Water-Labor FICA/Med	2,881.82	3,545.92	3,499.76	3,714.05	3,714.05	3,790.78	**2.07%**
60000-005-004	Water-Labor Fringe	9,749.61	9,227.03	9,198.85	8,388.06	8,388.06	9,214.47	**9.85%**
60000-006	Supplies	11,499.72	9,322.17	9,071.47	22,300.00	6,000.00	18,500.00	**-17.04%**
60000-011	ED/Conf/Trav	3,990.00	10,768.11	1,910.87	5,740.00	3,800.00	5,000.00	**-12.89%**
600000-015	New Meters & Equipment	1,300.65	28,355.66	3,071.39	27,500.00	39,000.00	57,500.00	**109.09%**
60000-022	Water Sys Maintenance Parts	2,381.43	2,348.66	-	5,000.00	1,250.00	5,000.00	**0.00%**
60000-016	Water-Fuel	2,093.69	3,130.92	6,999.15	3,800.00	5,250.00	5,800.00	**52.63%**
60000-043	Power for Pumping/Utilities	38,028.17	27,031.79	19,826.49	24,000.00	16,500.00	19,500.00	**-18.75%**
60000-078	Water Engineering	1,635.70	94,699.87	8,885.89	25,000.00	31,500.00	25,000.00	**0.00%**
60000-061-005	Purchased Water-ASH	49,962.86	32,382.85	28,572.35	50,000.00	42,500.00	50,000.00	**0.00%**
60000-061-006	Purchased Water-GBWU			112,156.52	168,750.00	174,500.00	192,500.00	**14.07%**
600000-062	Chemicals	7,799.29	8,491.41	4,572.86	10,000.00	2,000.00	3,500.00	**-65.00%**
60000-025	Tools and Equipment	833.22	-	103.38	2,000.00	2,000.00	2,000.00	**0.00%**
60000-051	Repairs to Water Plant /Hydrants/Other	260,617.89	(317.26)	10,262.33	9,200.00	14,500.00	9,200.00	**0.00%**
Total Plant Oper/Maint. Exp		**$ 434,362.71**	**$ 282,924.35**	**$ 271,054.23**	**$ 416,806.18**	**$ 402,316.18**	**$ 459,353.12**	**10.21%**

GENERAL OPERATING EXPENSES								
ADMIN/GENERAL		**2009 ACTUAL**	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 est.**	**2013 BUDGET**	
60000-001-003	Water-Admin Salary	$ 26,070.45	$ 33,703.94	$ 31,047.37	$ 31,871.52	$ 31,871.52	$ 32,234.04	**1.14%**
60000-003-003	Water-Admin WRS	2,703.02	3,701.22	3,324.80	1,880.42	1,880.42	2,143.56	**13.99%**
60000-004-003	Water-Admin FICA/Med	1,852.39	2,404.65	2,286.17	2,438.17	2,438.17	2,465.90	**1.14%**
60000-005-003	Water-Admin Fringe	5,100.72	6,143.82	6,561.73	8,176.80	8,176.80	9,206.08	**12.59%**
60000-009	Audit	4,975.00	5,150.00	4,133.75	5,945.00	6,707.50	5,945.00	**0.00%**
60000-039	Building Maintenance	38.47	-	-	500.00	750.00	750.00	**50.00%**
60000-014	Water-Outside Services	102,359.83	11,297.05	45,835.92	8,500.00	10,275.00	9,000.00	**5.88%**
60000-034	Insurance Expense(WC, P/C, other)	2,000.00	4,956.74	3,846.34	3,338.20	3,474.10	4,057.00	**21.53%**

WATER UTILITY GENERAL OPERATING EXPENSES (Cont'd)								
ADMIN/GENERAL		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
60000-089	Regulatory Commission Exp	488.80	5,649.40	3,313.53	3,000.00	500.00	1,000.00	-66.67%
60000-099	Bond Issuance Costs			-	-	-	-	
60000-033	Health Reimbursement	7,135.53	5,242.94	10,234.79	11,225.00	6,990.00	11,225.00	0.00%
Total Admin/General Expenses		**$ 152,724.21**	**$ 78,249.76**	**$ 110,584.40**	**$ 76,875.11**	**$ 73,063.51**	**$ 78,026.58**	**1.50%**
Total General Operating/Plant Op/Maintenance Expenses		**$ 587,086.92**	**$ 361,174.11**	**$ 381,638.63**	**$ 493,681.29**	**$ 475,379.69**	**$ 537,379.70**	**8.85%**
OTHER EXPENSES								
60000-024	Depreciation Expense	$ 67,221.00	$ 67,811.26	$ 99,393.00	$ 107,760.00	$ 107,760.00	$ 113,623.00	5.44%
60000-048	Depreciation Exp - Contributions	88,542.00	92,450.74	90,925.00	88,542.00	88,542.00	93,377.00	5.46%
60000-035	Payment in Lieu of Taxes	111,828.00	111,827.96	132,457.00	8,500.00	8,433.25	14,457.00	70.08%
Total Other Expenses		**$ 267,591.00**	**$ 272,089.96**	**$ 322,775.00**	**$ 204,802.00**	**$ 204,735.25**	**$ 221,457.00**	**8.13%**
TOTAL OPERATING EXPENSE		**$ (854,677.92)**	**$ (633,264.07)**	**$ (704,413.63)**	**$ (698,483.29)**	**$ (680,114.94)**	**$ (758,836.70)**	**8.64%**
TOTAL OPERATING REVENUES		**$ 640,694.87**	**$ 574,437.04**	**$ 1,897,466.65**	**$ 692,425.07**	**$ 941,788.89**	**$ 835,613.45**	**20.68%**
NET OPERATING INCOME(+)/LOSS(-)		**$ (213,983.05)**	**$ (58,827.03)**	**$ 1,193,053.02**	**$ (6,058.22)**	**$ 261,673.95**	**$ 76,776.75**	**-1367.32%**
		2009 ACTUAL	**2010 ACTUAL**	**2011 ACTUAL**	**2012 BUDGET**	**2012 est.**	**2013 BUDGET**	
WATER NON-OPERATING REVENUES (EXPENSES)								
	Interest Paid on Debt**	(175,832.00)	(179,134.00)	(163,570.00)	(115,271.00)	(115,721.00)	(111,289.58)	-3.45%
	Principal Paid on Debt**	-	-	(5,323,847.00)	(143,764.80)	(143,764.80)	(149,264.85)	3.83%
42800-000	Amortization of Debt Issue Cost	(25,742.00)	(25,742.00)	(39,669.00)	-	(41,976.05)	(21,186.76)	
41110-000	Tax Levy for future water	60,200.38	30,000.00	58,027.93	-	-	-	
	Customer Contributions							
Total Nonoperating Revenues (Expenses)		**$ (141,373.62)**	**$ (174,876.00)**	**$ (5,469,058.07)**	**$ (259,035.80)**	**$ (301,461.85)**	**$ (281,741.19)**	**8.77%**
WATER CAPITAL EXPENSES								
02-13140-00	Emergency Water Backup Const	-	-	-	-	-	-	
02-60000-047	Capital Outlay-Other	-	-	-	-	165,000.00	81,150.00	
Total Capital Expenses		**$ -**	**$ -**	**$ -**	**$ -**	**$ 165,000.00**	**$ 81,150.00**	
Net Income (Loss)		**$ (355,356.67)**	**$ (233,703.03)**	**$ (4,276,005.05)**	**$ (265,094.02)**	**$ (204,787.90)**	**$ (286,114.44)**	**7.93%**
**** Details on Principal/Interest paid on debt (see Debt Service Budget)**								

2013 CAPITAL IMPROVEMENT BUDGET (CIB)- VILLAGE UTILITIES			
WATER UTILITY (fund "02") CAPITAL IMPROVEMENT PLANNING AND EXPENDITURES			2013 BUDGET
Financial Resources		SCADA/Utility Software Upgrade-Replace	$ 61,800.00
Fund 02 Capital	**$ 81,150.00**	Utility Vehicle & Equipment Replacement	19,350.00
		Utilities Components/Equipment	-
Total	**$ 81,150.00**	Conveyance Extension/Repair/Replace	-
		Total Water Utility Capital Expenditures	**$ 81,150.00**

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

PROJECT 1: SCADA Utility Software

The Village Utility software known as "SCADA" is the central brain of monitoring village utility infrastructure such as water towers, wet wells and sewer lift stations. The Village is investing in its dated SCADA software. The investment will reduce required labor hours for weekend utility rounds (~ $7,000 annual reduction in costs) by allowing remote monitoring of infrastructure. The SCADA software is a non-recurring capital investment unless software becomes obsolete.

PROJECT 2: Replacement of Utility Supervisor Vehicle

The Village will replace the supervisor's utility vehicle. The current vehicle is dated and purchasing new will reduce maintenance cost impact. This project costs is funded proportionately between the water utility (fund 02) and sewer utility (fund 03). The utility vehicle purchase is a recurring capital investment and will be on a cycled purchase once our formal vehicle and equipment replacement schedule is formalized.

PROPRIETARY FUND "03": VILLAGE SANITARY SEWER UTILITY FUND

GOAL:

To provide a safe and reliable sanitary sewerage conveyance system at the lowest achievable rate.

GENERAL OBJECTIVES:

- Provide for annual maintenance of sanitary infrastructure;
- Provide ongoing inspections of sub-stations, pumps, mains and laterals to ensure system is operable and to proactively identify problem areas;
- Provide prompt, thorough and professional customer service to sewer customers;
- Control inflow and infiltration with a proactive inspection program.

PROGRAM DESCRIPTION:

The Hobart Sewer System is a wastewater collection system consisting of 29.5 miles of sewer mains and 570+ manholes. Five lift stations pump sewage (from areas that lie outside of gravity flow) into four sewer interceptors that feed into the Green Bay Metropolitan Sewerage District ("GBMSD"). All of the Village's wastewater treatment services are provided by GBMSD.

The Village is currently in two sewer agreements with GBMSD for interceptor construction. The Village makes annual payments to GBMSD under these agreements as follows:

1992 Agreement	-	$4,674 annually through 2020
1999 Agreement	-	$128,991 annually through 2019

SIGNIFICANT FUNDING CHANGES FOR 2013: For 2012, GBMSD user charges for treatment of sewerage increased over 41% to $268, 160. GBMSD increased its rates for treatment charges by 7.0% for 2012, and the Village is anticipating that the GBMSD rate increase plus the new users coming online in Village development areas justify this budget increase. Unfortunately, the rate increase is the second of many successive years anticipated double-digit rate increases that GBMSD will pass onto its community customers. The GBMSD increases are due in large part to a capital facilities overhaul presently being designed and planned. The Village, and all of GBMSD's municipal customers, will need to closely examine this spending as GBMSD's rate increases will be passed on to Hobart's sewer customers.

Current rates for Village sewer customers are approximately $104 per quarter for average residential sewer usage. A sewer rate study started in 2011 will be finalized in early 2012. The rate adjustment will accommodate, among other things, the GBMSD rate increases discussed above, and increased debt service to the sewer utility as a result of the May 2011 refinancing.

		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
	2013 VILLAGE SANITARY SEWER UTILITY REVENUES and EXPENSES							
	OPERATING REVENUE-CHARGES FOR SANITARY SEWER SERVICE							
	Residential- Service Chg	$ 123,144.66	$ 202,919.23	$ 221,691.00	$ 209,344.00	$ 281,395.00	$ 300,359.00	**43.48%**
	Residential-Volume	259,785.89	183,979.33	188,196.00	189,000.00	250,907.00	225,816.00	**19.48%**
003-46101	**Residential Rev Total (Service Chg + Volume)**	**$ 382,930.55**	**$ 386,898.56**	**$ 409,887.00**	**$ 398,344.00**	**$ 532,302.00**	**$ 526,175.00**	**32.09%**
	Commercial- Service Chg	24,817.43	28,890.53	42,906.00	30,000.00	50,250.00	50,250.00	**67.50%**
	Commercial-Volume	15,838.39	21,356.00	26,834.00	22,000.00	34,408.00	40,353.00	**83.42%**
003-46102	**Commercial Rev Total (Service Chg + Volume)**	**$ 40,655.82**	**$ 50,246.53**	**$ 69,740.00**	**$ 52,000.00**	**$ 84,658.00**	**$ 90,603.00**	**74.24%**
	Public Auth-Service Chg	928.34	901.74	3,705.00	4,000.00	4,118.00	4,100.00	**2.50%**
	Public Authority-Volume	3,922.34	3,848.69	122.00	1,140.00	244.00	200.00	**-82.46%**
003-46104	**Public Authority Sewer**	**$ 4,850.68**	**$ 4,750.43**	**$ 3,827.00**	**$ 5,140.00**	**$ 4,362.00**	**$ 4,300.00**	**-16.34%**
003-46103	Industrial Charges (airport)	106,462.99	55,834.50	74,996.25	106,900.00	105,000.00	100,000.00	**-6.45%**
	Total Charges for Sanitary Sewer Service	**$ 534,900.04**	**$ 497,730.02**	**$ 558,450.25**	**$ 562,384.00**	**$ 726,322.00**	**$ 721,078.00**	**28.22%**
	OTHER OPERATING REVENUES							
003-47001	Forfeited Discounts	$ 2,105.10	$ 1,507.15	$ 3,646.21	$ 3,000.00	$ 2,800.00	$ 3,000.00	**0.00%**
003-47404	Other Sewer Revenues	-	-	3,241.20	750.00	2,200.00	750.00	**0.00%**
003-47401	Sewer Hookup Fees	3,200.00	20,000.00	24,400.00	10,000.00	27,000.00	20,000.00	**100.00%**
003-47402	Sewer Inspection Fees	3,317.00	5,153.00	6,970.00	3,250.00	7,800.00	2,500.00	**-23.08%**
003-48110	Interest on Accounts	6,795.90	3,666.86	2,263.94	1,600.00	1,500.00	1,600.00	**0.00%**
	Customer Contributions	1,792,478.00	-	-	-	-	-	
	Total Other Operating Rev	**$1,807,896.00**	**$ 30,327.01**	**$ 40,521.35**	**$ 18,600.00**	**$ 41,300.00**	**$ 27,850.00**	**49.73%**
	TOTAL OPERATING REVENUES	**$2,342,796.04**	**$ 528,057.03**	**$ 598,971.60**	**$ 580,984.00**	**$ 767,622.00**	**$ 748,928.00**	**28.91%**

SANITARY SYSTEM OPERATIONS & MAINTENANCE EXPENSES								
		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
62000-001-004	Sew-Labor Wage	$ 43,597.10	$ 46,075.98	$ 37,120.97	$ 42,707.53	$ 42,707.53	$ 43,869.98	**2.722%**
62000-003-004	Sew-Labor WRS	4,534.10	4,807.85	3,419.58	2,519.74	2,519.74	2,917.35	**15.78%**
62000-004-004	Sew-Labor FICA/Med	3,335.18	3,357.54	2,738.03	3,267.13	3,267.13	3,356.05	**2.72%**
62000-005-004	Sew-Labor Fringe	7,053.29	7,788.25	5,632.46	5,462.52	5,462.52	5,888.70	**7.80%**
62000-039	Facilities Maint	5,185.75	36,184.31	1,000.21	20,500.00	8,900.00	20,500.00	**0.00%**
62000-043	PW Power for Pumping	3,055.03	4,379.83	4,533.43	7,750.00	5,010.00	7,000.00	**-9.68%**
62000-011	Sew-Ed/Conf/Trav	80.02	320.00	828.65	950.00	950.00	950.00	**0.00%**
62000-080	Treatment Charges-GBMSD	168,985.45	159,710.09	222,907.49	268,160.00	210,250.00	241,220.00	**-10.05%**
62000-007	Lift Station Phones	1,050.00	605.72	805.62	1,150.00	1,050.00	1,000.00	**-13.04%**
62000-040	Sew-Utilities	3,084.49	290.32	-				
03 53301-15	CMAR Replacement Fund/New Equip	8,000.00	15,000.00	6,186.17	12,000.00	4,000.00	12,000.00	**0.00%**
62000-006	DPW Supply/Exp	4,634.06	5,353.67	4,528.88	5,500.00	4,950.00	5,500.00	**0.00%**
62000-016	Sew- Fuel	2,200.00	2,867.69	6,999.13	6,500.00	7,025.00	7,000.00	**7.69%**
62000-035	San Sew-Payment in Lieu of Tax	-	-	1,075.00	-	-	-	
62000-081	San Sew-Interceptor Lease Payment			5,723.16	-	1,049.21	1,049.21	
62000-078	Sewer Engineering	12,500.00	3,635.33	7,735.62	8,750.00	22,750.00	12,750.00	**45.71%**
62000-014	Outside Services & Televising	14,325.00	30,699.25	23,067.56	30,500.00	28,400.00	30,500.00	0.00%
Total Operations/Maintenance Expense		**$ 281,619.47**	**$ 321,075.83**	**$ 334,301.96**	**$ 415,716.92**	**$ 348,291.13**	**$ 395,501.29**	**-4.86%**

GENERAL OPERATING EXPENSES								
		2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 est.	2013 BUDGET	% Change
62000-001-003	Sew-Admin Salary	$ 24,983.15	$ 28,069.66	$ 28,433.16	$ 25,045.78	$ 25,045.78	$ 25,425.30	**1.52%**
62000-003-003	Sew-AdminWRS	2,456.72	2,909.16	2,947.40	1,477.70	1,477.70	1,690.78	**14.42%**
62000-004-003	Sew-Admin FICA/Med	1,728.77	1,979.94	2,097.36	1,916.00	1,916.00	1,945.04	**1.52%**
62000-005-003	Sew-Admin Fringe	3,325.81	4,173.78	5,273.88	5,544.17	5,544.17	6,191.11	**11.67%**
62000-009	Audit	3,100.00	3,210.00	2,500.00	3,895.00	4,667.50	3,895.00	**0.00%**
62000-034	Insurance Expense(WC, P/C, other)	1,000.00	2,000.00	1,418.70	1,864.88	2,000.78	2,555.00	**37.01%**
62000-033	Admin Mediburse	7,199.38	5,665.76	10,234.55	11,225.00	7,500.00	11,225.00	**0.00%**
Total General Expenses		**$ 43,793.83**	**$ 48,008.30**	**$ 52,905.05**	**$ 50,968.53**	**$ 48,151.93**	**$ 52,927.23**	**3.84%**
Total Oper/Maint/General.		**$ 325,413.30**	**$ 369,084.13**	**$ 387,207.01**	**$ 466,685.46**	**$ 396,443.06**	**$ 448,428.52**	**-3.91%**

OTHER SANITARY SEWER EXPENSES								
62000-024	Depreciation Expense	$ 157,000.00	$ 173,951.00	$ 206,496.65	$ 205,547.00	$ 205,547.00	$ 209,000.00	**1.68%**
03-40800-00	Tax Expense	1,021.00	-	1,484.00	1,500.00	1,500.00	1,500.00	**0.00%**
03-42800-00	Amort of Debt Issue Costs	2,342.76	4,247.70	4,248.00	-	4,726.98	3,773.21	
03-62000-047	Sewer Capital	-	-	-	-	-	106,850.00	
Total Other Expenses		**$ 160,363.76**	**$ 178,198.70**	**$ 212,228.65**	**$ 207,047.00**	**$ 211,773.98**	**$ 321,123.21**	**55.10%**
TOTAL OPERATING EXPENSES		**$ 485,777.06**	**$ 547,282.83**	**$ 599,435.66**	**$ 673,732.46**	**$ 608,217.04**	**$ 769,551.73**	**14.22%**
NET OPERATING INCOME (LOSS)		**$1,857,018.98**	**$ (19,225.80)**	**$ (464.06)**	**$ (92,748.46)**	**$ 159,404.96**	**$ (20,623.73)**	**-77.76%**
SEWER NONOPERATING REVENUES (EXPENSES)		**2009 ACTUAL**	**2010 BUDGET**	**2011 ACTUAL**	**2012 BUDGET**	**2012 est.**	**2013 BUDGET**	
	Interest Paid on Debt*	$ (178,546.00)	$ (176,307.00)	$ (149,969.00)	$ (134,341.21)	$ (134,341.21)	$ (186,115.84)	**38.54%**
	Principal Paid on Debt*	(168,443.00)	(751,083.00)	(698,841.00)	(309,129.49)	(2,229,129.00)	(398,737.36)	**28.99%**
	Tax Levy for future capacity	264,027.73	264,027.73	136,045.91	-	-	-	
003-49130	Bond Premium	-	-	-	-	(36,618.78)	-	
Total Nonoperating Revenues (Expenses)		**$ (82,961.27)**	**$ (663,362.27)**	**$ (712,764.09)**	**$ (443,470.70)**	**$ (2,400,088.99)**	**$ (584,853.20)**	**31.88%**
NET INCOME (LOSS)		**$1,774,057.71**	**$ (682,588.07)**	**$ (713,228.15)**	**$ (536,219.16)**	**$ (2,240,684.03)**	**$ (605,476.93)**	**12.92%**
***Details on Principal/Interest paid on debt (see Debt Service Budget)**								

SEWER UTILITY (fund "03") CAPITAL IMPROVEMENT PLANNING AND EXPENDITURES			2013 BUDGET
Financial Resources		SCADA/Utility Software Upgrade-Replace	$ 57,500.00
Fund 03 Capital	**$ 106,850.00**	Utility Vehicle & Equipment Replacement	19,350.00
		Lift Station Upgrade/Repair/Replace	30,000.00
Total	$ 106,850.00	Conveyance Extension/Repair/Replace	-
		Total Sewer Utility Capital Expenditures	**$ 106,850.00**

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

PROJECT 1: SCADA Utility Software

The Village Utility software known as "SCADA" is the central brain of monitoring village utility infrastructure such as water towers, wet wells and sewer lift stations. The Village is investing in its dated SCADA software. The investment will reduce required labor hours for weekend utility rounds (~ $7,000 annual reduction in costs) by allowing remote monitoring of infrastructure. The SCADA software is a non-recurring capital investment unless software becomes obsolete.

PROJECT 2: Replacement of Utility Supervisor Vehicle
The Village will replace the supervisor's utility vehicle. The current vehicle is dated and purchasing new will reduce maintenance cost impact. This project costs is funded proportionately between the water utility (fund 02) and sewer utility (fund 03). The utility vehicle purchase is a recurring capital investment and will be on a cycled purchase once our formal vehicle and equipment replacement schedule is formalized.

PROJECT 3: Sewer Lift Station #4 Retro-fit
Lift station #4 will receive new submersible pumps, motors and pump controllers to minimize increasing maintenance costs on this utility asset. The cost for the asset's upgrade is $30,000 and will reduce costs for labor and maintenance in the sewer utility's annual operating budget going forward.

PROPRIETARY FUND "07": VILLAGE STORMWATER MANAGEMENT UTILITY FUND

GOAL:

To provide a cost-efficient utility that effectively conveys and discharges storm water and associated run-off in an environmentally-sound manner.

GENERAL OBJECTIVES:

- Provide annual maintenance of the system and compliance reporting, where appropriate;
- Reduce flooding tendencies and limit damage to flood-prone areas;
- Through a 5-year CIP, proactively engage storm water best management practices.

PROGRAM DESCRIPTION:

Hobart's storm water utility is a system of ditches, culverts, retention/detention ponds and curb and gutter. The system is designed to effectively allow storm water to infiltrate into the water table or to channel the water to local natural bodies of water, such as streams and rivers. The curb and gutter system is currently only located in *Centennial Centre at Hobart*, and the Thornberry Creek and Polo Point subdivisions. These developments also have retention ponds to properly control storm run-off specific to that area. *Centennial Centre at Hobart* has a vast regional storm water collection system.

The majority of Hobart's storm water is managed by a ditch and culvert system and two large detention ponds located in the Southeast Industrial Park. New regulations from the Environmental Protection Agency (EPA) and Department of Natural Resources (DNR) are forcing municipalities to further restrict pollutants from reaching natural waterways. The Clean Water Act originally called for certain metrics to be in place by 2008 and further restrictions by 2011. The EPA and DNR are now regulating the benchmarks set by the Clean Water Act. Hobart will experience costly infrastructure improvements in the coming few years to ensure we are in compliance with all federal and state regulations. By having a storm water ordinance, and subsequent storm water assessment to residents, the Village will be better able to fund such projects and further the objectives of having clean and safe waterways.

The storm water utility ordinance has been in effect since July 2007. The health of the utility is very good with a stable fund balance. These accruing funds will be used for large capital projects in the coming years. Other municipalities in Wisconsin are finding it difficult to meet storm water compliance measures because they did not begin reserving funds to accommodate strict regulations. The Village Board chooses to be proactive by reserving funds from user charges on an annual basis to lessen the financial burden local governments are anticipating as new EPA and DNR storm water quality mandates are enforced.

SIGNIFICANT FUNDING CHANGES FOR 2012: Increased capital costs due to road, curb/gutter and pond construction projects throughout village.

2013 STORM WATER UTILITY REVENUES AND EXPENSES										
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	9/1 YTD	2012 est.	2013 BUDGET	% Change
OPERATING REVENUE-STORM WATER UTILITY USER CHARGES										
007-00-46101	Revenue;Storm Water Fees	$ 456,001.42	$ 457,177.40	$ 456,927.40	$ 465,421.68	$ 446,085.20	$ 449,410.18	$ 449,410.18	$ 470,868.00	5.56%
	Customer Contributions	-	165,285.00	25.00	-	-	-	-	-	
	Total Revenue	**$ 456,001.42**	**$ 622,462.40**	**$ 456,952.40**	**$ 465,421.68**	**$ 446,085.20**	**$ 449,410.18**	**$ 449,410.18**	**$ 470,868.00**	**5.56%**
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	9/1 YTD	2012 est.	2013 BUDGET	
STORM WATER UTILITY OPERATION/MAINTENANCE/CONSTRUCTION EXPENSES										
64000-001-003	SW Admin Salary/Wage	$ 10,440.61	$ 23,455.86	$ 49,898.74	$ 58,067.81	$ 64,010.52	$ 41,120.93	$ 64,010.52	$ 65,711.69	2.66%
64000-001-004	SW Labor Salary/Wage	10,981.37	30,978.46	26,434.75	28,982.95	30,563.45	19,875.68	30,563.45	31,284.29	2.36%
64000-003-003	SW Admin WRS	1,044.99	2,209.32	4,836.18	5,372.79	3,776.62	2,494.41	3,776.62	4,369.83	15.71%
64000-003-004	SW Labor WRS	1,071.13	3,066.96	2,650.27	2,438.10	1,379.03	903.37	1,379.03	1,601.60	16.14%
64000-004-003	SW Admin FICA/MED	726.81	1,794.37	3,429.03	4,291.83	4,896.80	3,144.89	4,896.80	5,026.94	2.66%
64000-004-004	SW Labor FICA/MED	723.13	2,191.58	1,957.73	2,178.35	2,338.10	1,531.48	2,338.10	2,393.25	2.36%
64000-005-003	SW Admin Fringe	1,846.22	3,623.57	7,381.07	8,123.69	7,810.12	5,253.93	7,810.12	8,342.31	6.81%
64000-005-004	SW Labor Fringe	1,744.36	4,473.51	3,442.32	3,185.87	3,155.44	1,975.65	3,155.44	3,277.85	3.88%
64000-006	SW Supplies	1,187.39	161.21	1,931.89	2,158.57	4,000.00	1,990.53	3,000.00	4,000.00	0.00%
64000-009	SW Audit	-	1,300.00	1,865.00	4,133.75	1,920.00	2,627.50	2,627.50	1,920.00	0.00%
64000-011	SW Ed/Conf/Travel	200.00	1,595.02	2,357.75	1,878.65	3,100.00	618.50	2,650.00	2,500.00	-19.35%
64000-014	SW Outside Services	662.50	-	6,529.12	19,854.24	11,000.00	4,576.25	9,940.00	11,000.00	0.00%
64000-015	SW New Equipment	-	-	1,958.58	775.95	8,500.00	817.64	4,800.00	5,000.00	-41.18%
64000-021	SW Vehicle & Equip Maint	3,419.78	1,435.04	2,716.61	2,682.18	7,500.00	1,550.25	2,775.00	4,000.00	-46.67%
64000-044	SW Equipment Rental	2,065.00	3,295.42	8,520.58	13,593.54	9,500.00	2,910.10	4,650.00	9,500.00	0.00%
64000-022	SW Facilities Maintenance	26,143.55	52,404.58	2,800.00	20,816.88	35,000.00	17,309.90	22,500.00	25,000.00	-28.57%
64000-033	SW Health Reimbursement			5,847.82	10,234.46	11,225.00	4,374.01	7,771.28	11,225.00	212.62%
64000-035	SW Payment of Tax				3,078.86		-			

STORM WATER UTILITY OPERATION/MAINTENANCE/CONSTRUCTION EXPENSES Cont'd										
		2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	9/1 YTD	2012 est.	2013 BUDGET	% Change
64000-059	SW Legal Expenses	-	3,140.32	38,277.93	24,072.44	22,500.00	31,047.36	45,650.00	45,000.00	**100.00%**
64000-078	SW Planning/Engineering	8,162.34	10,146.90	6,971.91	42,659.30	26,000.00	38,527.97	46,300.00	23,500.00	**-9.62%**
64000-083	SW Culvert Replacement	58,692.64	155,397.85	49,323.08	2,522.38	78,450.00	-	2,500.00	20,000.00	**-74.51%**
64000-087	SW Permit/Design	64.00	3,720.00	5,678.34	-	6,500.00	-	2,200.00	6,500.00	**0.00%**
64000-091	SW Grasscutting	-	-	779.96	2,594.79	-	-	-	-	
	Storm Mgmt Fees	-	-	-	-	-	-	-	-	
64000-091	Ponds Operation & Mainten	-	300.00	-	-	3,500.00		-	3,500.00	**0.00%**
64000-088	Storm Catch Basin Maint		2,500.02	-	-	6,800.00	-	-	6,800.00	**0.00%**
64000-054	Storm Street Sweeping	2,065.00	95.42	5,000.00		5,000.00	5,522.00	6,832.00	7,000.00	**40.00%**
	Storm Enforce/Control Salary	-	107.50	6,910.56	-	-	-	-	-	
	Enforc/Control Medicare	-	113.20	100.20	-	-			-	
	Enforc/Control Social Security	-	484.05	428.45	-	-	-	-	-	
	Enforcement/Control WRS	-	811.93	760.16	-	-	-	-	-	
Total Maint/Ops/Const Expenses		**$ 131,240.82**	**$ 308,802.09**	**$ 248,788.04**	**$ 263,697.38**	**$ 358,425.08**	**$ 188,172.35**	**$ 282,125.86**	**$ 308,452.76**	**-13.94%**
64000-047	**SW Capital Outlay**	**$ 20,000.00**	**$ 115,500.00**	**$ 110,500.00**	**$ 75,000.00**	**$ 68,500.00**	**$ 146,566.78**	**$ 334,000.00**	**$ 360,951.00**	**426.94%**
64000-024	**SW Depreciation**	**1,208.00**	**1,791.00**	**2,372.00**	**25,855.00**	**17,593.00**	**13,518.75**	**17,593.00**	**55,000.00**	**212.62%**
	Total Storm Sewer Expenses	**$ 152,448.82**	**$ 426,093.09**	**$ 361,660.04**	**$ 364,552.38**	**$ 444,518.08**	**$ 348,257.88**	**$ 633,718.86**	**$ 724,403.76**	**62.96%**
	Less Revenue from User Fee Charges	**$(456,001.42)**	**$(622,462.40)**	**$(456,952.40)**	**$ (465,421.68)**	**$ (446,085.20)**	**$ (449,410.18)**	**$(449,410.18)**	**$ (470,868.00)**	**5.56%**
	Net Income (Loss)	**$ 303,552.60**	**$ 196,369.31**	**$ 95,292.36**	**$ 100,869.30**	**$ 1,567.12**	**$ 101,152.30**	**$(184,308.68)**	**$ (253,535.76)**	**-16278.50%**

STORM SEWER UTILITY (fund "07") CAPITAL IMPROVEMENT PLANNING AND EXPENDITURES			2013 BUDGET
Financial Resources		SW-related Annual Road Projects	$ 43,999.00
Fund 07 Capital	**$ 360,951.00**	Utility Vehicles & Equipment	7,550.00
		Curb & Gutter Projects	100,822.00
Total	$ 360,951.00	Conveyance Extension/Repair/Replace	115,580.00
		SW Detention/Retention Ponds Projects	70,000.00
		Bridges/Culverts	
		Other Drainage Improvement Projects	23,000.00
		Total Storm Sewer Utility Capital Expenditures	**$ 360,951.00**

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

PROJECT 1: Curb/Gutter, Storm water Conveyance Projects
The 2013 budget includes $100,822 for curb & gutter projects on Berkshire Drive phase 2 and phase 3. The curb & gutter project was necessitated by storm water washout of stone shoulders and driveways. The washout resulted in labor and material cost to repair which will be eliminated after the curb & gutter project.

PROJECT 2: Forest Road Stream Relocation
A portion of Forest Road was failing due to storm water conveyance in an existing stream. The project, budgeted at $23,000 will relocate the stream and replace the failing section of road asphalt. The project does not impact the utility's operating budget.

PROJECT 3: North Overland Road Shoulders and Ditches
North Overland road is expected to be widened in 2013 to aid in STH 29 connectivity after the improvements to CTH 29 and CTH VV intersection by WisDOT. The storm water utility will fund 50% ($181,580) of the total project costs. The project does not impact the utility's operating budget.

10.0 Tax Increment Districts (TIDs)

TAX INCREMENT DISTRICT #1- *CENTENNIAL CENTRE at HOBART*

GOAL:

To utilize tax increment finance laws to spur economic development with the intent of expanding and diversifying Hobart's property tax base.

PROGRAM DESCRIPTION:

In 2009, the Village established its first tax increment district (TID) for the "*Centennial Centre at Hobart".* The following description is designed to give a general overview of tax increment finance (TIF) and how it will work for this and perhaps other developments.

The use of tax increment finance has become a widely used economic development tool that Wisconsin municipalities can utilize to increase property tax base since 1975, when TIF enabling legislation became Wisconsin law. The TIF law was an attempt to counteract the economic downturn by allowing cities and villages to work with the private sector to stimulate economic growth through redevelopment efforts. A more general reason for the state's TIF law was a legislative determination that all the overlying taxing jurisdictions benefiting from economic redevelopment should share in its cost. Public infrastructure improvements to this point, although expanding tax base for all taxing jurisdictions to enjoy, was historically the sole burden of the city or village undertaking development projects.

Understanding Tax "Increment"

Once TIF boundaries are drawn and the municipality has created a TID, a *base value* of all properties contained in the boundary lines is established. The base value is the market value of all the properties within the district and is determined by the Department of Revenue (DOR). The base value includes the equalized value of all taxable property, but does not include municipally owned property, which is tax-exempt. As property is developed or improved, the "tax increment" equals the general property taxes levied on the district in excess of its base value. Tax increment financing carves out the value increment and reserves it for the exclusive use of development purposes while the base assessed value remains in the local government tax base. Thus, only the value increment is utilized for development incentives. The effectiveness of economic development expenditures depends on the opportunities, incentives and planning skills that are essential to each municipality and project.

Since 2009, the Village has experienced great success in TID #1. The Village has executed development agreements for over $64M in guaranteed tax base, with $31M of the guarantees already satisfied by the end of 2012.

For more information regarding TID #1 specifically, or tax increment financing in general, please contact the Village Office. A full TID #1 project plan is available for public viewing on our website by clicking the following link: TID #1 Project Plan.

2013 TAX INCREMENT DISTRICT (TID) #1 REVENUES AND EXPENSES				
REVENUE - TID #1		**2012 BUDGET**	**2012 Est.**	**2013 BUDGET**
008-00-41110	Revenue, Gen Property Tax	$ -	$ -	$ -
008-00-43430	Exempt Computer Aid	-	3,480.00	3,400.00
	MISC Revenues (Financing/other)	-	5,319,226.30	-
008-00-41111	Tax Increment	370,000.00	370,158.73	530,120.00
Total Revenue		**$ 370,000.00**	**$ 5,692,865.03**	**$ 533,520.00**
DEBT SERVICE EXPENSES - TID #1		**2012 BUDGET**		
	Interest Paid on Debt	$ 215,295.00	$ 215,295.00	$ 240,691.15
	Principal Paid on Debt	5,100,000.00	5,100,000.00	240,000.00
	TOTAL DEBT SERVICE EXPENSES	5,315,295.00	5,315,295.00	480,691.15
OTHER EXPENSES - TID #1		**2012 BUDGET**	**2012 Est.**	**2013 BUDGET**
	Audit	$ 1,065.00	$ -	
	Outside Services	-	25,000.00	
	Developer "PAYGO" Obligations- "Increment Payment"	-	11,041.06	17,760.00
	Engineering	-	50,000.00	-
	Bond Issuance Costs	-	104,912.00	-
	TOTAL OTHER EXPENSES	**1,065.00**	**190,953.06**	**17,760.00**
	TOTAL EXPENSES	**$ 5,316,360.00**	**$ 5,506,248.06**	**$ 498,451.15**
	TOTAL REVENUE	**$ 370,000.00**	**$ 5,692,865.03**	**$ 533,520.00**
	NET INCOME (LOSS)	**$ (4,946,360.00)**	**$ 186,616.97**	**$ 35,068.85**
NOTES:				
Based Increment on combined tax rate of $18.28/$1,000; this could be higher /lower given other taxing entities tax rate increase/decrease				
Increment Value conservatively estimated at $29,000,000				
Actual Figures cannot be determined until State Manufacturing Figures are given to the Village in October/November 2012				
"Increment Payment" also calculated at $18.28 tax rate, could be higher/lower given final tax rates- only a Lexington Homes payment in 2013				
CAPITAL PROJECTS FOR 2013 not reflected above- bond financed (Centennial Centre Blvd Extension/Overland Road improvements)				
Engineering Costs for Capital Projects also not included; bond-financing from 2012 on-hand for these capital items, hard & soft costs				

SUMMARY OF 2013 BUDGET: The 2013 expenses required from TID #1 in 2013 include required debt service payments as shown above, and payments to developers for their "share" of taxes revenues they have generated. No operating expenses exist in TID #1 at the current time.

TAX INCREMENT DISTRICT #2

GOAL:

To utilize tax increment finance laws to spur economic development with the intent of expanding and diversifying Hobart's property tax base.

PROGRAM DESCRIPTION: In 2011, the Village constituted its second tax increment district (TID#2) in southern Hobart. TID #2 will feature two separate planned development districts which are divided by Orlando Drive. To the south is a mix-used residential and commercial area with a zoning district similar to *Centennial Centre at Hobart.* The area north of Orlando formerly known as the "Southeast Industrial Park" will focus on commercial and industrial development projects. The stated objectives of TID #2 include:

1. Support and stimulate private investment on land within a planned development district, which would not happen without the assistance of tax increment financing;
2. Strengthen the tax base and economic viability of the Village;
3. Reinstitute a planned limited industrial area (north of Orlando) as part of a mixed use TID which will feature controlled residential developments (south of Orlando) to provide homes for new jobs expected to be created.

In 2011, the Village executed its first development agreement for a mixed-used multi and single family development. The development will result in $28.75M in new tax base. As the TID #2 progresses, a formal budget will be established to guide financial and budgetary decision. There are no operating expenditures in TID #2 for 2013. A full TID #2 project plan is available for public viewing on our website by clicking the following link: TID #2 Project Plan.

APPENDIX A

WAGE/SALARY COST TOTALS AND ALLOCATIONS BY POSITION

2013 WAGE RATES/SALARY SCHEDULE (effective January 1, 2013)	
POSITION (# of Employees in Position)	**SALARY / WAGE**
VILLAGE ADMINISTRATOR (1) *	$71,400.00
DIRECTOR OF DEVELOPMENT & TRIBAL AFFAIRS (1)	$75,000.00
DIRECTOR OF NEIGHBORHOOD SERVICES (1)	$70,000.00
PUBLIC WORKS & UTILITIES COORDINATOR (1)	$64,260.00
CHIEF OF POLICE (1)	$65,722.50
CLERK / TREASURER (1)	$56,727.18
DEPUTY CLERK - TREASURER / UTILITY BILLING CLERK (1)	$21.39
POLICE CLERK / ADMINISTRATIVE CLERK (1)	$17.40
COURT CLERK / ADMINISTRATIVE CLERK (1)	$16.21
POLICE OFFICER - FULL TIME (4)	$27.22
POLICE OFFICER - PART TIME (3)	$18.00- $20.95
WATER/SEWER OPERATOR (1)	$19.65
STREET LABORER I (3)	$16.49-$19.10
MANAGEMENT INTERN (1)	$10.00-$12.50
* Does not include a $500/month housing allowance	

APPENDIX B

WAGE/SALARY COST TOTALS AND ALLOCATIONS BY ACCOUNT

2013 WAGE AND SALARY ACCOUNT ALLOCATIONS			
FUND	**POSITION/PROGRAM**	**ACCT #**	**AMOUNT**
G	ADMIN	51410-001	$ 46,410.00
G	ED/TA	51415-001	$ 52,500.00
G	CLERK	51420-001	$ 60,779.43
G	TREAS	51520-001	$ 13,570.00
G	BUILD/PLANT WAGE	51600-001	$ 9,058.80
G	COURT CLERK	51200-001	$ 20,230.08
G	POLICE OFFICERS/CLERK	52100-001	$ 410,537.10
G	NEIGH SERVICES	52400-001	$ 42,700.00
G	DPW-LABOR	53100-001-004	$ 90,232.82
G	DPW-ADMIN	53100-001-003	$ 12,852.00
W	DPW-LABOR	60000-001-004	$ 49,276.87
W	WAT ADMIN	60000-001-003	$ 32,339.04
S	DPW-LABOR	62000-001-004	$ 43,539.08
S	SEW ADMIN	62000-001-003	$ 25,512.80
ST	ST DPW-LABOR	64000-001-004	$ 31,173.99
ST	ST ADMIN	64000-001-003	$ 65,618.28
		TOTAL	**$ 1,006,330.27**

FUNDS:
G= General Fund
W= Water Utility
S= Sewer Utility
ST= Storm Water Utility

APPENDIX C

DENTAL AND HEALTH INSURANCE COST TOTALS AND ALLOCATION BY ACCOUNT

FUND	POSITION/PROGRAM	HEALTH ACCT #	AMOUNT	DENTAL ACCOUNT #	AMOUNT
G	ADMIN	51410-005	$ 6,672.19	51410-005	$ 251.96
G	ED/TA	51415-005	$ 3,239.66	51415-005	$ 140.07
G	CLERK	51420-005	$ 14,800.31	51420-005	$ 686.34
G	TREAS	51520-005	$ 2,837.86	51520-005	$ 112.11
G	COURT CLERK	51200-005-002	$ 6,362.18	51200-005-002	$ 518.75
G	POLICE OFFICERS/CLERK	52100-005	$ 46,983.74	52100-005	$ 2,455.05
G	NEIGH SERVICES	52400-005	$ 6,261.60	52400-005	$ 236.45
G	DPW-LABOR	53100-005-004	$ 23,927.96	53100-005-004	$ 1,050.11
G	DPW-ADMIN	53100-005-003	$ -	53100-005-003	$ -
W	DPW-LABOR	60000-005-004	$ 8,452.32	60000-005-004	$ 371.28
W	WAT ADMIN	60000-005-003	$ 8,527.09	60000-005-003	$ 367.77
S	DPW-LABOR	62000-005-004	$ 5,312.81	62000-005-004	$ 232.95
S	SEW ADMIN	62000-005-003	$ 5,695.53	62000-005-003	$ 241.07
ST	ST DPW-LABOR	64000-005-004	$ 2,958.18	64000-005-004	$ 129.20
ST	ST ADMIN	64000-005-003	$ 7,561.49	64000-005-003	$ 295.55
		TOTAL	**$ 149,592.92**	**TOTAL**	**$ 7,088.67**

NOTE: Health Insurance premiums are an estimate at the time of the writing.

FUNDS:
G= General Fund
W= Water Utility
S= Sewer Utility
ST= Storm Water Utility

APPENDIX D

WISCONSIN RETIREMENT SYSTEM (WRS) COST TOTALS AND ALLOCATION BY ACCOUNT

FUND	POSITION/PROGRAM	WRS Acct #	AMOUNT
G	ADMIN	51410-003	$ 3,086.27
G	ED/TA	51415-003	$ 3,491.25
G	CLERK	51420-003	$ 4,041.83
G	TREAS	51520-003	$ 902.40
G	COURT CLERK	51200-003	$ 1,345.30
G	POLICE OFFICERS/CLERK	52100-003	$ 33,134.95
G	CHIEF WDC	52100-019	$ 11,238.55
G	NEIGH SERVICES	52400-003	$ 2,839.55
G	DPW-LABOR	53100-003-003	$ 6,000.67
G	DPW-ADMIN	53100-003-004	$ 854.66
W	DPW-LABOR	60000-003-004	$ 3,276.91
W	WAT ADMIN	60000-003-003	$ 2,150.55
S	DPW-LABOR	62000-003-004	$ 2,895.35
S	SEW ADMIN	62000-003-003	$ 1,696.60
ST	ST DPW	64000-003-004	$ 1,594.27
ST	ST ADMIN	64000-003-003	$ 4,363.62
		TOTAL	**$ 82,912.72**

FUNDS:
G= General Fund
W= Water Utility
S= Sewer Utility
ST= Storm Water Utility

APPENDIX E

"OTHER" FRINGE BENEFIT COST TOTALS AND ALLOCATION BY ACCOUNT
(Life Insurance and Income Continuation Insurance)

FUND	POSITION/PROGRAM	ACCT #	AMOUNT
G	ADMIN	51410-005	$ 278.00
G	ED/TA	51415-005	$ 1,479.84
G	CLERK	51420-005	$ 853.79
G	TREAS	51520-005	$ 206.50
G	COURT CLERK	51200-005-002	$ 128.54
G	POLICE OFFICERS/CLERK	52100-005	$ 2,308.82
G	NEIGH SERVICES	52400-005	$ 248.59
G	DPW-LABOR	53100-005-004	$ 820.42
G	DPW-ADMIN	53100-005-003	$ 98.12
W	DPW-LABOR	60000-005-004	$ 390.86
W	WAT ADMIN	60000-005-003	$ 311.22
S	DPW-LABOR	62000-005-004	$ 342.94
S	SEW ADMIN	62000-005-003	$ 254.51
ST	ST DPW-LABOR	64000-005-004	$ 190.48
ST	ST ADMIN	64000-005-003	$ 485.27
		TOTAL	**$ 8,397.88**

FUNDS:
G= General Fund
W= Water Utility
S= Sewer Utility
ST= Storm Water Utility

APPENDIX F:
Glossary of Wisconsin Government Finance Terms

Account. A classification established for the purpose of recording revenues and expenditures. (The various classifications used are likely to be drawn from a "chart of accounts" developed or adopted by the unit of government.)

Accrual Basis of Accounting. The basis in which revenues are recorded when earned (whether or not actual payment is received at that time) and expenditures are recorded when goods and services are received (whether or not payment is made at that time).

Accountability. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

Activity. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

Ad Valorem Tax. A tax based on value (e.g., a property tax).

Adopted Budget. The governing body shall adopt by a majority vote financial plan for the ensuing fiscal year. It shall contains; a general summary, detailed estimates of all anticipated revenue, all expenditures, and a compensation schedule.

Allocation. Most often refers to the division of tax proceeds among local agencies.

Allotment. A part of an appropriation that may be encumbered or expended during a given period.

Amended Budget. Legal alterations to the Adopted Budget as provided by Wisconsin Statutes that require a two-thirds vote of the governing body

Appropriation. A legal authorization granted by the governing body which permits public officials to incur obligations and make expenditures up to the amount of money allocated and within time limits set by the governing body does not mean it will be fully expended.

Assessed Valuation. A dollar value placed upon real estate or personal property by the local assessor, as a basis for levying property taxes.

Audit. A careful examination, using generally accepted accounting principles and practices, giving the independent auditor's opinion whether or not revenues and expenditures are fairly reported.

Basis of Accounting. A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities -- are recognized in the accounts and reported in the financial statements (Accrual, Modified Accrual, or Cash).

Balance Sheet. A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

Balanced Budget. A budget in which revenues and expenditures are equal.

Bill. A term used to denote a law or statute passed by the State legislative bodies, which is listed by the body in which introduced it. AB indicates it was first introduced in the Assembly, SB represents the Senate.

Bond. A City may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

Bond Rating. A level of risk assigned to general obligation debt assessed by a rating agency, such as Moody's, S & P, Fitch, etc. The higher the rating, the less risky the bonds are.

Budget. A financial and program operation plan to provide services and capital assets which lists appropriations and the means of financing them for a given time period.

Budget Message. The opening section of the budget prepared by the Chief Administrative or Executive Officer which provides the governing body and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

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

Capital Improvements. Physical improvements which typically cost over $5,000 and will have a useful life of a year or more and involve the construction or reconstruction of a physical asset. Examples are street reconstruction, storm drain construction, recreational and other facility construction, etc. Also known as capital assets or fixed assets.

Capital Improvement Plan. A plan listing priorities for major capital improvement projects anticipated over a fixed number of years (usually three to seven years), their costs, and methods of financing the expenditures.

Capital Outlay. A budget category which accounts for all furniture and equipment having a unit cost of $1,000 or more and a useful life of more than one year.

Cash Basis of Accounting. The basis in which revenues are recorded when received in cash and expenditures are recorded when payment is made in cash.

Contingency Funds. Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt. An obligation resulting from the borrowing of money or purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Limit. The maximum amount of debt legally permitted. In Wisconsin General Obligation debt is limited to 5% of the equalized value.

Debt Service. The amount of money required to pay principal and interest on outstanding debt.

Defeasance. Defeasance occurs with the refunding of an outstanding bond issue before the final payment, or a provision for future payment, of principal and interest on a prior issue.

Deficit. The excess of expenditures/uses over revenues/resources.

Department. An organizational unit comprised of programs and sub-programs. Each department is managed by a single director.

Depreciation. The portion of the total expended to acquire a capital asset charged as an expense during a particular period of time. Depreciation is usually estimated in a straight line calculation in which the original value is decreased each year as a percentage of full value over the expected life of the asset.

Designated for Subsequent Year. A portion of this year's unreserved fund balance to provide for the excess of expenditures and other financing uses over revenues and other financing sources budgeted in the next year.

Division. A unit within a Department that contains the necessary administrative services to function as a self-contained program or service.

Eminent Domain. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by an independent appraisal of the property.

Employee Benefits. Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

Encumbrances. Financial commitments related to unperformed services or contracts for goods for which part of an appropriation has been reserved,

Endowment. Funds or property that are donated with either a temporary or permanent restriction as to the use of principal.

Enterprise Fund. A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to a private business.

Equalized Valuation. The statutory full market value of all taxable property within eachjurisdiction (except agricultural land is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

Expenditures. Expenditures include current operating expenses which require the current or future use of net current assets, service and capital outlays.

Expenses. Decreases in net total assets. Expenses represent total cost of operations during a period regardless of the timing of related expenditures.

Fines and Forfeitures. The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses. This term should not be confused with confiscation. The latter term designates the actual taking over of the forfeited property by the government. Even after property has been forfeited, it cannot be said to be confiscated until the government claims it.

Fiscal Year. A twelve-month period of time used for budgeting, accounting or tax collection purposes which may differ from a calendar year. Wisconsin municipal entities operate on a calendar basis from January 1 to December 31.

Fixed Budget. A budget setting forth dollar amounts that are not subject to change based on the volume of goods or services to be provided.

Franchise. A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

Full Time Equivalent (FTE). A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

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

Fund. An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance. The fund equity of governmental funds and trust funds consisting of the excess of assets over liabilities. Two type of Fund Balance are:

Reserved Fund Balance -A portion of fund balance, which is not available for other expenditures and is legally segregated for a specific use.

Unreserved Fund Balance.
• **Designated** -A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for
operations and for subsequently budgeted expenditures.

• **Undesignated** - The remainder of fund balance which is neither reserved nor designated.

Governmental Fund Types. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

Grant. Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure. Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and so forth.

In-Lieu Tax. Tax levied in place of another tax or taxes. The State of California provides in-lieu motor vehicle fees to local governments to compensate for local personal property, not subject to property tax.

Interfund Transfers. Transfers are classified into residual equity transfers and operating transfers. Residual equity transfers are non-recurring or non-routine transfers of equity between funds. Operating transfers reflect ongoing operating subsidies between funds. An example of operating transfer is when the General Fund would report its annual subsidy to fund capital improvements in the Capital Projects Fund.

Levy. To impose taxes, special assessments or service charges for the support of governmental activities.

Liquidity. The ability to convert an investment (of idle funds) quickly in order to meet obligations with minimum loss of earning power.

Line-item. The classification of expenditures on the basis of categories called objects-of expenditure and within each category more detailed line-items (salaries, travel, telephone expense, etc.). (This type of budget, traditionally used among local units of government, focuses attention on how much money is spent and for what purpose rather than the activity affected or its outcomes.)

Management letter. A letter from the independent auditors that is usually a series of findings or recommendations on ways the financial management policies and practices may be improved.

Maintenance and Operations. A budget category which accounts for all the supplies, goods, and services required to support a program or activity.

Mission: A statement defining the major reasons for the existence of the department including its purpose.

Modified Accrual Basis. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period."
"Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Municipal. Any county, city, village, town, technical college district, special purpose district or board or commission, and any public or quasi-public corporation or board or commission created pursuant

to statue, ordinance or resolution, bust does not include the state, a state agency, or corporation chartered by the state or a school district. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Objectives. Departmental statements describing significant activities to be accomplished during the fiscal year.

Objects of Expenditures. The individual expenditure accounts used to record each type of expenditure are categorized into groups of similar types of expenditure City operations may incur, For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:

Personnel Services. Salaries and fringe benefits paid to City employees. Includes items such as health/dental insurance, retirement contributions, educational and other benefits.

Maintenance and Operations. Supplies and other materials/services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts, vehicle use charges, advertising, travel and utilities.

Capital Outlay. A budget category which budgets all equipment having a unit cost of more than $1,000 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other types of fixed assets.

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

Operating Budget. A financial, programmatic, and organization plan, for furthering the goals of the governing body for the current year.

Operating Transfers. All interfund (between fund) and intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance), e.g. legally authorized, to the appropriation unit of the fund through which the resources are to be expended.

Ordinance. A formal legislative enactment by the City Council. An Ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State Statute or constitutional provision. An Ordinance has a higher legal standing than a Resolution.

Performance Budget. A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are secondary to activity performance.

Performance Measures. Indicators that allow the assessment of program accomplishments.

Personnel Costs. Budget category used to denote salaries and wages as well as all associated benefits such as employer paid pension cost, social security, health life, dental, and disability insurances, vacation, holidays and sick leave.

Principal. In the context of bonds, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program. A division of a department that specifies a particular group of activities.

Program budget. The classification of expenditures on the basis of programs, significant problems or policy issues each attempts to deal with, and alternatives for dealing with them. (This type of budget focuses attention on the kinds of problems and policy issues chief executives and governing bodies are expected to resolve and, in a summary fashion, the resources needed to resolve them.)

Property Tax. Taxes levied and revenue received based on both real and personal property assessed valuation and the tax rate.

Proprietary Fund Types. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal revenue funds), All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Reappropriation. The amount of money budgeted for a project in a prior year, but not spent, or encumbered, and which needs to be appropriated again in the current year.

Reimbursements. Payments remitted on behalf of another party, department, or fund, These amounts are recorded as expenditures, or expenses, in the reimbursing fund, and as reductions of the expenditure, or expense, in the fund that is reimbursed.

Reserve. An account used to earmark a portion of the fund balance as legally segregated, for a specific use.

Restricted assets. An account set up to control monies or other resources, the use of which is restricted by legal or contractual requirements.

Resolution. A special order of the governing body, which requires less legal formality than an Ordinance, in terms of public notice, and the number of public readings prior to approval. A Resolution has lower legal standing than an Ordinance.

Revenues. Amount received for taxes, fees, permits, licenses, interest, use of property, and intergovernmental sources during the fiscal year.

Special Assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds. This fund is separately administered because revenues are restricted by the City Council, the State of California, the Federal Government, or other governmental agencies as to how the City may spend them.

State Aid. Funds made available by the State of Wisconsin for distribution to local governments based on a prescribed formula of distribution to offset some expenditure.

Statute. A written law enacted by the State of Wisconsin Legislature.

Sub-Program. A division of the program unit. Sub-programs are used to further define a program to assist management and citizenry in better assessing the costs of providing an identifiable service.

Tax Levy. The total amount of revenues to be raised by property taxes. Property taxes are levied in the current year for the following year appropriations.

Tax Levy Rate (Mill Rate). The amount of taxes levied for each $1,000 (mill) of assessed property valuation. For example, a tax levy budget of $2.5 million (total property tax assessment) with a property tax base of $1 billion (value of all taxable property) would generate a levy rate of $2.50 per $1,000 of assessed value. On a house value at $100,000, the property tax would equal $250 ($100 x $2.50).

Tax Increment Districts. Financing districts designated as areas of redevelopment, within a municipality. Financing is made available for projects that stimulate development or Redevelopment that would not otherwise occur. To finance the cost of improvements, property taxes levied on any increased property value within the TTD district are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district and county) and, instead, are placed in a special account. The money in the account is used to pay the project and /or debt service costs.

Transfer of funds. An approved movement of monies from one separate fund to another fund. Often budgets call for Transfers In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

APPENDIX G:
LONG TERM DEBT SERVICE PLAN AND SOURCE OF FUNDS

	GO DEBT		SAFE DRINKING WATER		NAN		GBMSD DEBT			WATER FUNDS	SEWER FUNDS	TIF #1 FUND	TIF #2 FUND	SPECIAL ASSESSMENT	DEBT TAX
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	LEVY
2013	$ 1,065,000.00	$ 629,459.60	$ 45,086.35	$ 22,590.65		$ 121,466.13	$ 177,415.86	$ 106,007.81	**$2,167,026.40**	$ 260,554.43	$ 584,853.20	$ 480,691.15	$ 43,240.00	$ 33,676.29	$ 764,011.33
2014	$ 855,000.00	$ 574,290.01	$ 46,078.25	$ 21,587.84		$ 114,375.00	$ 184,591.88	$ 98,831.79	**$1,894,754.77**	$ 257,418.17	$ 465,067.10	$ 465,185.63	$ 43,240.00	$ 32,041.85	$ 631,802.02
2015	$ 7,135,000.00	$ 428,222.50	$ 47,091.97	$ 20,562.97		$ 114,375.00	$ 192,068.73	$ 91,354.94	**$8,028,676.11**	$ 258,743.22	$ 473,581.52	$ 473,898.75	$ 43,240.00	$ 30,407.42	$ 6,748,805.20
2016	$ 745,000.00	$ 285,947.50	$ 48,128.00	$ 19,515.55	$2,585,000.00	$ 114,375.00	$ 199,859.11	$ 83,564.56	**$4,081,389.72**	$ 259,932.15	$ 475,518.70	$ 1,345,622.25	$ 1,749,889.00		$ 250,427.62
2017	$ 650,000.00	$ 264,867.50	$ 49,186.81	$ 18,445.09	$2,130,000.00	$ 25,027.50	$ 207,976.27	$ 75,447.40	**$3,420,950.57**	$ 260,984.93	$ 472,373.02	$ 2,554,015.00			$ 133,577.62
2018	$ 565,000.00	$ 247,127.50	$ 50,268.92	$ 17,351.07			$ 216,434.01	$ 66,989.66	**$1,163,171.16**	$ 257,440.01	$ 473,681.03	$ 401,166.25			$ 30,883.87
2019	$ 580,000.00	$ 230,183.75	$ 51,374.84	$ 16,233.00			$ 225,246.72	$ 58,176.95	**$1,161,215.26**	$ 258,050.67	$ 472,551.34	$ 397,660.00			$ 32,953.25
2020	$ 605,000.00	$ 211,640.00	$ 52,505.09	$ 15,090.31			$ 234,429.38	$ 48,994.29	**$1,167,659.07**	$ 262,658.32	$ 474,400.00	$ 398,472.50			$ 32,128.25
2021	$ 620,000.00	$ 191,875.00	$ 53,660.20	$ 13,922.50			$ 239,323.70	$ 39,426.02	**$1,158,207.42**	$ 262,328.55	$ 465,993.12	$ 398,582.50			$ 31,303.25
2022	$ 780,000.00	$ 168,650.00	$ 54,840.72	$ 12,728.98			$ 249,294.00	$ 29,455.72	**$1,294,969.42**	$ 381,996.27	$ 479,633.65	$ 402,888.75			$ 30,450.75
2023	$ 810,000.00	$ 141,665.00	$ 56,047.22	$ 11,509.22			$ 141,627.25	$ 19,066.79	**$1,179,915.48**	$ 381,348.88	$ 364,799.60	$ 401,460.00			$ 32,307.00
2024	$ 840,000.00	$ 112,695.00	$ 57,280.26	$ 10,262.62			$ 147,717.22	$ 12,976.82	**$1,180,931.92**	$ 388,849.76	$ 361,421.04	$ 399,367.50			$ 31,293.62
2025	$ 835,000.00	$ 81,337.50	$ 58,540.42	$ 8,988.58			$ 154,069.19	$ 6,624.85	**$1,144,560.54**	$ 408,683.01	$ 339,386.28	$ 396,491.25			$ -
2026	$ 860,000.00	$ 49,373.75	$ 59,828.31	$ 7,686.53					**$ 976,888.59**	$ 400,242.85	$ 179,054.49	$ 397,591.25			$ -
2027	$ 345,000.00	$ 27,717.50	$ 61,144.54	$ 6,355.83					**$ 440,217.87**	$ 67,500.37	$ 145,517.50	$ 227,200.00			$ -
2028	$ 360,000.00	$ 17,052.50	$ 62,489.72	$ 4,995.85					**$ 444,538.07**	$ 67,485.57	$ 141,433.75	$ 235,618.75			$ -
2029	$ 370,000.00	$ 5,781.25	$ 63,864.49	$ 3,605.96					**$ 443,251.70**	$ 67,470.45	$ 142,187.50	$ 233,593.75			$ -
2030			$ 65,269.51	$ 2,185.49					**$ 67,455.00**	$ 67,455.00					$ -
2031			$ 66,705.43	$ 733.76					**$ 67,439.19**	$ 67,439.19					$ -
TOTALS:	**$ 18,020,000**	**$ 3,667,886**	**$ 1,049,391**	**$ 234,352**	**$ 4,715,000**	**$ 489,619**	**$ 2,570,053**	**$ 736,918**	**$ 31,483,218**	**$ 4,636,582**	**$ 6,511,453**	**$ 9,609,505**	**$ 1,879,609**	**$ 96,126**	**$ 8,749,944**