

2015



V I L L A G E O F

HOBART

GREATNESS IS GROWING

Operating Budget

Adopted November 25, 2014



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Hobart
Wisconsin**

For the Fiscal Year Beginning

January 1, 2014

Jeffrey R. Emer

Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Hobart
Wisconsin**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



Government Finance Officers Association

**Award for
Outstanding
Achievement in
Popular Annual
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Executive Director/CEO

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2015 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, 2015

Dear Honorable President, Trustees, and Citizenry of Hobart:

Herein transmitted is the comprehensive 2015 Operating Budget and related narrative for the Village's 2015 financial blueprint. The Village Board and staff worked at length to achieve its budget priorities, and to move the Village further toward its stated mission, 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.

The budget contained herein aids in articulating to our taxpayers not only "how much" is being collected or spent, but "what" goods and services Village taxpayers receive for their tax contribution. We are proud of the progress made in financial transparency and feel this budget document can serve as an educational tool.

The continuing culture of conservative spending and budgeting practices places the Village on firm financial footing to meet the challenges of our community; a place that is quickly becoming *the* community of choice in northeast Wisconsin. Officials understand that rarely can a business, or governmental unit, address all its needs at one time or in one year. As such, we continue an "incremental" approach to ensuring budget resources keep pace with increasing services demands, intergovernmental financial stress factors, and cost increases passed on to the Village by contracted outside services. While the Village Board finds it irresponsible to ignore these financial influences that cause future budget strain, if ignored, it is equally irresponsible to stress taxpayers with spikes in required tax contributions to the Village for its operations in any one fiscal year.

LOOKING BACK AT 2014

As much as this budget document is designed to be a plan for the coming year, it's important to recap the year 2014 leading up to this budget's approval. Below are just a few of the big projects, policies, and issues of 2014.

STH29/CTH FF INTERCHANGE COMPLETED

Massive public works projects in the Department of Transportation Northeast Region, specifically STH 41, STH 29, and I-43, continue. In 2014, the STH 41/STH 29 flyover interchange and STH 29/CTH FF interchange were completed. These segments of the larger region overall significantly and positively impact Hobart's immediate and long-term economic development goals along STH 29. The CTH FF interchange is a denoted "Hobart"

exit, and raises the Village's visibility from the highway's 26,000 daily motorists. In turn, a frontage road (Centennial Centre Blvd) connects the CTH FF interchange to the *Centennial Centre at Hobart* development.

CENTENNIAL CENTRE BOULEVARD EXTENDED TO OVERLAND ROAD: One major local road project the Village undertook in 2014 was the extension of Centennial Centre Boulevard to Overland Road. This road is an important connection due to the closure of Sunlite/STH 29 when the CTH FF interchange opened. The extension opened more developable property the Village owns in TID #1, and provides easy on/off access to STH 29.

CENTENNIAL CENTRE COMMERCIAL CORE PLAN DEVELOPED: Another planning effort necessitated by *Centennial Centre's* overwhelming early success was a more detailed planning of the commercial core or "downtown" feature of the development. It's hard to believe that after four short years, we are moving into this phase of the development. The Village engaged Vierbicher Associates of Madison, WI to help craft this plan, which can be viewed at www.hobart-wi.org.

2015-2017 STRATEGIC PLAN ADOPTION

The Village Board engaged Jeff Sanders, Community Planning & Consulting, LLC, to produce our first ever Strategic Plan. The Strategic Plan was a very inclusive process that had Village stakeholders and decision-makers uprooting our core values to build upon, as well as our priority areas for improvement. You will see the 2015 strategic initiatives restated in the departmental narratives contained in this budget. Similarly, the Plan help prioritized spending and projects contained in this budget including, but not limited to:

- Comprehensive Plan re-write: \$35,000
- Village signage/positioning initiative: \$25,500
- Marketing/branding, logo and slogan priorities: \$22,500

You can view a summary of the 2015-2017 Strategic Plan at Appendix H.

"NET NEW CONSTRUCTION" IN THE VILLAGE: TAX INCREMENT DISTRICTS

In August, the Wisconsin Department of Revenue (DOR) released 2014 equalized value (EV) figures for each city, village, town, and county. As expected, the Village showed exceptional growth from 1/1/13 to 12/31/13. Here is a brief overview of Hobart's new valuation figures as of January 1, 2014:

- o Overall, equalized value (EV) increased 4.55% (+30,588,100). \$28,638,700, or 93.6%, of the Village growth occurred in TIDs, *providing little to no benefit to the general fund budget or tax rate as we prepared this 2015 budget*. Total Village EV is \$708,327,100;
- o TID 1 *total* is \$86,473,900. Increment (equalized) value over base value (i.e. value increment) is \$65,482,000. TID 1 grew by 26% in construction year 2013;
- o TID 2 *total* is \$28,371,400. Increment (equalized) value over base value (i.e. value increment) is \$25,085,900. TID 2 grew by 61% in construction year 2013;

The Village processed approximately 58 new single-family home permits, 16 multi-family permits, and a number of industrial expansion permits in 2014. The Village welcomed Shining Stars Daycare, and Bayland Buildings, Inc. completed construction on a significant expansion of its corporate headquarters.

LAND PURCHASE IN TID #2:

The Village established TID #2 in 2011 to focus in on making land available for commercial and industrial businesses. To further spur development, the Village took on a State Trust Fund Loan to purchase 23 acres of

property in TID #2 totaling \$1,322,500. The Village will close on this property in early January 2015, and begin preparing the property for eventual sale to industrial and manufacturing companies looking to grow in Hobart.

IMPROVED COMMUNICATION DEVICES:

The Hobart homepage recently experienced a makeover, and our e-news communication device, *Hobart Headlines*, saw a 12% increase in subscribers in 2014. In our increasingly on-line world, these communication outlets continue to offer residents information, news and community building. Management Intern, Michael Bablick, also built a website exclusive to marketing our *Centennial Centre at Hobart* development. The www.buildinhobart.com website will be a huge source of exposure as we market our economic development offerings. In 2015, Michael will be working to make this website more user-friendly for property searching, as well as expand it to be a resource for Village-wide economic development, not just for showcasing *Centennial Centre at Hobart*.

GENERAL CODE RE-CODIFICATION:

Clerk-Treasurer, Mary Smith, and her staff continue with a process to make our Code of Ordinances more professional, interactive, and user-friendly. The Village contracted with a firm called General Code in late 2013 to provide necessary legal updates to our Code manuscript. This is significant because we have not had a complete updating of the Code since our incorporation as a Village in 2002. The General Code project should wrap up in early 2015.

GBMSD LOCAL ANNUAL RATE ADJUSTMENT POLICY ADOPTED:

In November 2014, the Village Board adopted a policy designed to ensure the Village sewer utility keeps pace with the Green Bay Metropolitan Sewerage District (GBMSD) “pass-through” charges. The GBMSD treats the Village’s sewerage and charges back to the Hobart sewer utility a rate/\$1,000 gallons. For a variety of reasons, GBMSD treatment charges are expected to increase each year in the double digits for the foreseeable future. The new policy helps our utility by realizing smaller annual adjustments to keep pace with costs passed onto Hobart users.

DISTINGUISHED FINANCIAL DOCUMENTS

In 2014, Government Finance Officers’ Association (GFOA) acknowledged the Village’s commitment to financial transparency through three financial award programs. For the second time, the Village received the *Distinguished Budget Presentation Award* for its 2014 comprehensive annual operating budget, and the *Certificate of Achievement in Comprehensive Financial Reporting* (CAFR) for fiscal year ending 12/31/13. To round out the credentialing programs through GFOA, the Village submitted and received for the first time, the certificate for its *Popular Annual Financial Report* (PAFR) for 2014 financial information. These documents and subsequent certificates, symbolize the commitment of Hobart’s elected officials to provide transparent financial administration of public funds. Only a small handful of Wisconsin Cities and Villages receive credentialing through these programs.

MOVING FORWARD: 2015 CORE BUDGETARY ISSUES AND PRIORITIES

Although tax base growth in the Village is among the highest in the state, significant challenges and priorities existed on the outlook of the 2015 budget. Major issues and priorities to address included, but were not limited to:

- Increased needs for Road Improvement Projects in Capital Fund;
- Police staffing allocation, part-time/full-time coverage needs;
- Continue reserve funding for large future capital outlays;
- Unknown WPS utility rate increases;
- Increased capacity for Management Assistant hours/wages;

- A minimum CPI adjustment of 2.0% for all employees, plus additional discretionary wage/salary adjustments for certain management staff;
- Accommodate first year 2015 Strategic Plan Initiatives;
- 2015 Health Insurance Premium Increases of 5%.

OVERCOMING BUDGET ISSUES/ADDRESSING BUDGET PRIORITIES:

The fact that much of Hobart’s exceptional growth is locked in tax increment districts proved to be challenging in crafting the 2015 budget. Through much discussion among the management staff and Village Board, the 2015 budget, among many other smaller items/issues, accommodated the following needs and identified priorities:

- \$212,000 reduction in debt service made room for increased road repaving & engineering budget: + \$179,214 (40%) from ‘14 to ‘15 Budget;
- Added 42 part-time police patrol hours/week: +~\$57,800;
- 2015-2017 Strategic Plan initiatives funded:
 - *Comprehensive Plan re-write: \$35,000;*
 - *Village signage/positioning initiative: \$25,500;*
 - *Marketing/branding, logo and slogan priorities: \$22,500;*
- Maintained Fire Dept equipment reserve (\$22,500) and Public Works equipment reserve (\$5,000) funds. Added Village Building reserve (\$5,000) and Technology/Equipment (\$2,000);
- 4th DPW Crew Member moved from 36 to 40 hrs/week (\$6,500);
- Additional summer seasonal position (\$8,075).

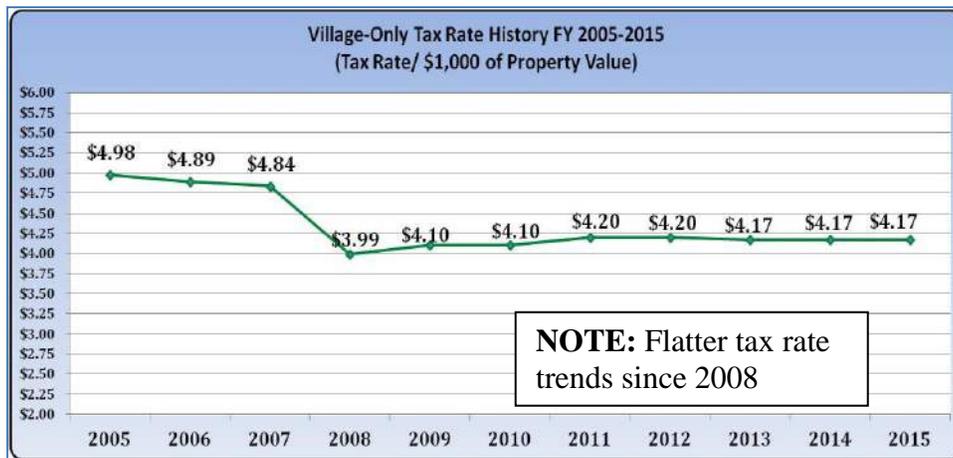
SUMMARY OF ADOPTED LEVY AND TAX RATE PAYABLE 2014

PAYABLE 2015 TAX CALCULATIONS

The 2015 operating budget has a total levy for Village operations equaling \$2,661,208.77. 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** increased only \$16,388, or 0.60%, from 2014. The total Village levy, including the levy required to capture TID #1 & #2 revenue which is not related to village operations, increased \$137,907, or 4.7%, from 2014. 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.

<p><u>2015 Tax Rate Calculation</u> \$2,859,217.35 Expenditures -\$1,355,846.58 Revenues = <u>\$ 1,503,370.77 (general fund tax levy)</u> + \$376,124.00 (debt service tax levy) + \$781,714.00 (capital expenditures levy) Equals: \$2,661,208.77 (total tax levy village operations) + \$390,152.17 (tax increment levy) Equals: \$3,051,360.94 (total tax levy) <u>\$3,051,360.94 (total tax levy) / \$731,162,300 (assessed value)</u> = .0041733 (mill rate) X 1,000 = \$4.17/\$1,000 (tax rate)</p>

Hobart's 2015 tax rate is the third lowest in the past ten years. Below, the taxpayer can see the historical trends of Village-only tax rates since 2005. Remember, other taxing entities such as the school district, technical college, county, and state make up a substantial portion of the annual property tax bill.



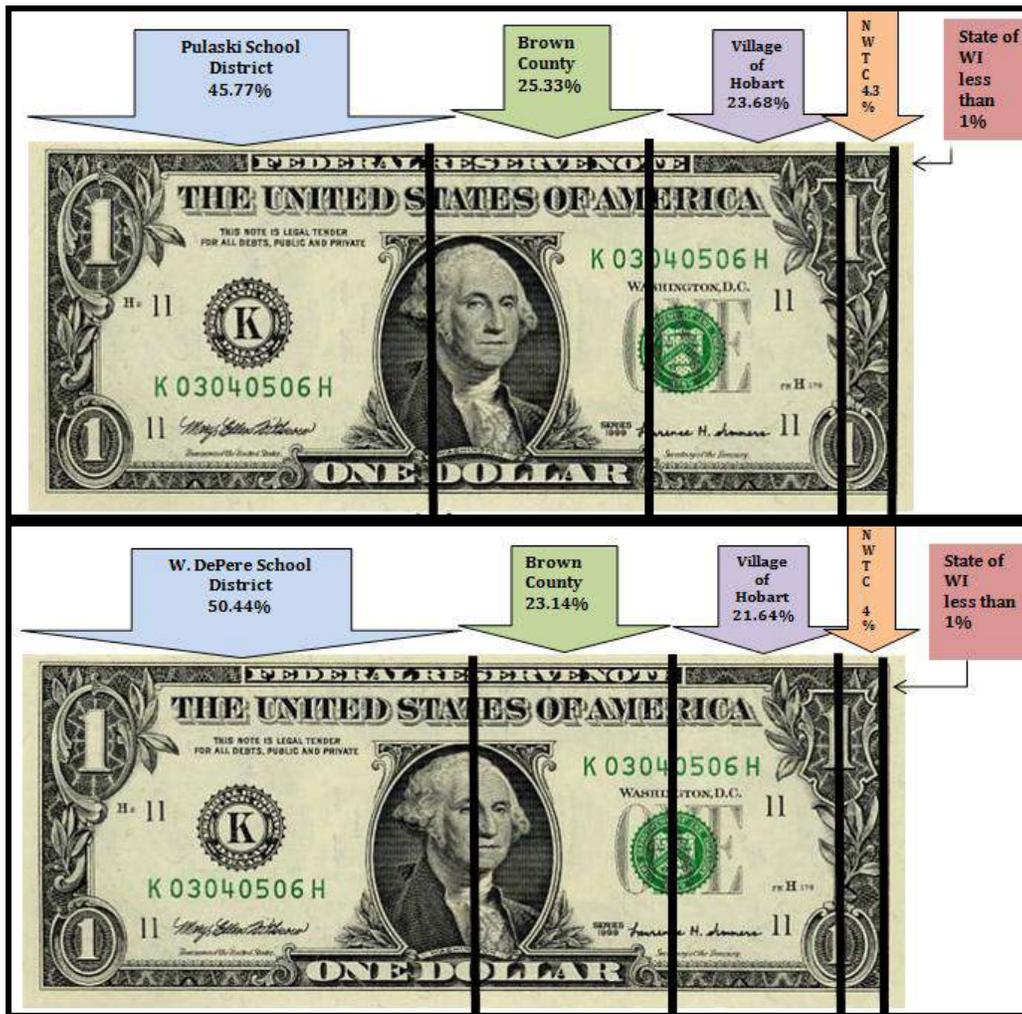
Hobart's tax rate remains highly competitive with other Brown County communities. The Village has the 4th lowest tax rate among other cities and villages in Brown County as depicted below:

City/Village	Payable 2014 Tax Rate	Payable 2015 Tax Rate
Bellevue	\$2.78	\$2.78
Howard	\$3.33	\$3.79
Denmark	\$3.61	\$3.61
Hobart	\$4.17	\$4.17
Suamico	\$4.21	\$4.29
Ashwaubenon	\$4.95	\$5.35
Wrightstown	\$6.27	\$6.81
De Pere	\$6.32	*
Allouez	\$7.08	\$7.08
Pulaski	*	*
Green Bay	\$8.86	\$8.86

* Tax Rate not yet available or unknown

Where Do Your Property Tax Dollars Go?

The Village of Hobart is only one of several taxing jurisdictions that share your annual property tax payment. Although the Village collects your entire tax payment, it only retains 21-24% (depending on which school district you reside in) 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 annual 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 properties within the Pulaski Community School District; the second is for properties within the West De Pere School District.



The dollar bill graphics above show that only 21.64% (West DePere) and 23.68% (Pulaski) of the funds coming from Hobart taxpayers are used to **operate the Village of Hobart**. The remaining 76-78% of your annual property tax payment goes to other taxing jurisdictions that make their own financial and policy decisions.

For example: a Hobart resident in the Pulaski Community School District with a property valued at \$150,000 would pay a total tax bill (real estate only) of \$2,642 based on the combined tax rate from all taxing jurisdictions. The Village of Hobart's share of that total \$2,642 for Village finances is 23.68%, **or about \$625**. The other \$2,017 goes to fund the operations of the school district, county, NWTC, and State of Wisconsin. 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.

Continuing with the example, the \$625 that is retained by the Village for its finances is split among 3 different funds that make up our total property tax levy: the General Fund, the Capital Fund and the Debt Service Fund.

The *General Fund* is the largest of the funds and contains all general government activity including: police, fire, finance, elections, rescue services, public works, administration, etc. Of the \$625 retained by the Village, about \$356 (57%) goes to the *General Fund*.

The second fund is the *Capital Fund*, which is for large expenses like road projects, vehicles, and equipment. Of the \$625 retained by the Village, about \$181 (29%) goes to the *Capital Fund*.

The last fund making up the property tax levy is the *Debt Service Fund*. This fund is made up of the principal and interest payments the Village must make in that year for its general obligation debt. Of the \$625 retained by the Village, about \$88 (14%) goes to the *Debt Service Fund*.

2015 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 used.

2015 REFUSE AND RECYCLING USER CHARGES

For 2015, the special charges for Refuse & Recycling Collection Services remained unchanged. The charges that will appear on your property tax bill (depending on the size of refuse cart you have) are as follows:

Container Size	2013 Charges	2014 Charges	2015 Charges
95 Gal.	\$148.91	\$145.19	\$145.19
32 & 65 Gal.	\$146.96	\$143.29	\$143.29
32 Gal.	\$137.24	\$133.81	*n/a

***charges for 32 gallon bins will be the same as 65 gallon beginning in 2015. 35 gallon carts for refuse will no longer be distributed as of 1/1/15.**

2015 UTILITY FEES: STORM WATER UTILITY RATES

The Storm Water Utility user charges decreased 5.36% from 2014 rates. Charges are based on a calculation called an “Equivalent Runoff Unit”(ERU). An average residential home is 1 “ERU.” The new 2015 charge per ERU is \$71.43, which equates to a savings of \$4.05 for a typical household.

2015 UTILITY FEES: SEWER UTILITY RATES

For 2015, sewer treatment rates passed on to Hobart customers from GBMSD increased \$.26 per 1,000 gallons. The 2014 municipal rate was \$2.63 per 1,000 gallons; the 2015 rate is \$2.89 for an increase of 9.9%.

Local Hobart Sewer utility rates are estimated to increase 7.2% with the implementation of the new GBMSD local annual adjustment policy mentioned above. The current residential sewer rate is \$4.75/1,000 gallons, which is expected to be approximately \$5.09/\$1,000 beginning with the first quarter billings in 2015. The actual rate is dependent on actual sewer volumes through 2014, and that is why an estimate only can be provided at this time.

2015 UTILITY FEES: WATER UTILITY RATES

Water utility rates also remain unchanged from 2014 rates. The current residential water rate is \$4.35/1,000 gallons. The \$4.35/1,000 gallons rate was implemented in June 2011 as part of the two-phase water rate study adopted by the Village Board. However, the Village will be analyzing water rates and funding of Public Fire Protection Charges in 2015.

ORGANIZATION OF BUDGET DOCUMENT

The following budget document is designed in a manner that gives the public an easy-to-read “snapshot” of the Village’s financial direction in 2015. The following financial documents accounts for every revenue and expenditure anticipated by the Village in 2015. The individual department and program budgets are complete with a description of the service area, personnel associated with that program, recent accomplishments, and brief overview of 2015 management initiatives; including Strategic Plan initiatives that Department will “champion”. The staff has placed a great emphasis on continuing a performance measurement program. As you will see, each department has “indicators & outcomes.” Our performance measurement program is a continual work in progress. With a fast-growing and evolving community like Hobart, it is important to gather and track measurements to guide future financial and service delivery decisions.

The information contained herein intends to continue the credentialing criteria for the GFOA 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. Staff believes the information presented in this document again meets these criteria and will again submit the budget for Distinguished Budget Presentation award.

CLOSING

It remains an honor to continue serving Hobart as its Village Administrator. We have an excellent group of people dedicated to great service for our 7,600+ residents. Many played a significant part in developing this budget. Specifically, I would like to thank Clerk-Treasurer, Mary Smith, Management Intern, Michael Bablick and accounting consultant, Brian Ruechel, for their exceptional budget work.

This is a transformational time in the Village of Hobart. We are the fastest growing community in the State by population percentage; commercial developments are taking off. People are beginning to hear about our momentum as a community of choice for businesses and residences. Greatness IS Growing in Hobart, and we will continue to grow thoughtfully, and with financial prudence at the forefront of our decision-making.

Ever Forward,



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

ELECTED OFFICIALS

2015

VILLAGE BOARD

Term Expires

VILLAGE PRESIDENT

Richard R. Heidel

April 2017

VILLAGE TRUSTEES

David Dillenburg

April 2015

Ed Kazik

April 2016

Debbie Schumacher

April 2016

Donna Severson

April 2015

VOLUNTEER COMMITTEE MEMBERS & COMMISSIONERS

The Village greatly benefits from the selfless dedication of the following individuals and their respective committees/commissions. The Board and staff would like to personally thank each of them for making Village decision-making processes efficient and responsive for our stakeholders, partners, and residents. The importance of the effort and knowledge offered by these volunteer-citizens cannot be overstated.

PLANNING AND ZONING COMMISSION:

Richard Heidel
Dave Dillenburg
Tom Dennee
Peter Burkel
David Johnson
Jeff Ambrosius
Bob Ross

PUBLIC WORKS & UTILITIES ADVISORY COMMITTEE:

Keith Sowinski
Ed Kazik
Donna Severson
Dave Baranczyk
Dan Deruyter
David Smith
Richard Happel
Don Dahlstrom (alternate)

FIRE COMMISSION:

Karen Dorau
Tim Garvey
Gary Pieschek
Bob Vandehey
Tom Dennee

ETHICS BOARD:

Fran Junio
Greg Jerlinga
Florence Banaszak
Jim Goral
Jeff Johnson

SITE REVIEW COMMITTEE:

Dave Dillenburg
Debbie Schumacher
Mike Ambrosius
Dave Baranczyk
Rick Nuetzel
Tom Tengowski
Merlin Zimmer
Rick Baye (alternate)
Allyn Dannhoff (ex-officio)

POLICE COMMISSION:

John Shimek (Lawrence)
Karen Dorau (Hobart)
Tim Garvey (Hobart)
Ron Jaeger (Lawrence)
Gary Pieschek (Hobart)

COMMUNITY DEVELOPMENT AUTHORITY:

Bart Schultz
George Madl
Dave Landwehr
Bob Ross
Terri Sullivan
Ed Kazik
Debbie Schumacher
Andrew Vickers (ex-officio)
Dennis Reim (technical liaison)

VOLUNTEER COMMITTEE MEMBERS & COMMISSIONERS (cont'd)

BOARD OF REVIEW:

Richard Heidel
Donna Severson
Dave Dillenburg
Ed Kazik
Debbie Schumacher
Mary Smith

BOARD OF APPEALS:

Richard Happel
David Bertler
Chris Iglar
Jeff Johnson
John Rehn

FINANCE COMMITTEE:

Elwin G. Eastman
Jim Reigel
John Rather
Donna Severson

HALO COMMITTEE:

Donna Severson
Debbie Schumacher
Village Administrative Staff

WEAPONS DISCHARGE:

Jim Daniels
Bill Higgens
Patrick Williams
John Berggren
Todd Dunn

VILLAGE STAFF AND CONSULTANTS

Administration & Finance

Andrew J. Vickers, Village Administrator
Michael Bablick, Assistant to the 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

Tribal Affairs

Elaine D. Willman, Director

Police Department

Randall Bani, Police Chief
Daniel VanLanen, Officer
Angel Vandenheuvel, Officer
Jeff Kola, Officer
Israel Deutsch, Officer
Chris Tremel, Part-time Officer
Randy Radloff, Part-time Officer
Matthew Prokash, Part-time Officer

Public Works

Jerry Lancelle, Public Works & Utilities
Coordinator
Steve Reynen, Waterworks Operator
Paul Gehrke, PW/Utility Crew Member
Brian Tilque, PW/Utility Crew Member
Logan Johnson, 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 2015, we have 7,610 residents, and are growing at a faster rate than any other municipality in Brown County.



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 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. 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.

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 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 park, Four Seasons Park that features memorials dedicated to our Veterans and our law enforcement. The Village features a 5 acre park, Pine Tree Park, and a neighborhood pocket park, Jan Wos park, on Centennial Centre Boulevard.



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 an Administrator implements and administers municipal policy. The Village Administrator oversees a full-service local government that includes the Hobart-Lawrence Police Department, Public Works, a Municipal Court, Clerk's Office, Public Works, Neighborhood Services, Utilities and Tax Increment Districts.

The governing body has achieved a full-service government that employs 20.30 "full time equivalent" employees and still keeps property taxes at a minimal and manageable tax rate. The police department interacts with Brown County Sheriff and other local law enforcement 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 2014 Wisconsin Department of Administration (DOA) estimate places Hobart's population at approximately 7,610 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. The median home value was \$220,000 with 96% occupied. **Median family income increased 21% from the 2000 to 2010 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 was upgraded to AA- in November 2009, and upgraded a second time in August 2012 to a rating of 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 two Standard & Poors upgrades 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.”

ECONOMIC DEVELOPMENT

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. Currently, in 2015, Centennial Centre’s TID equalized value is an astounding \$65,482,000!

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.

All of the above-described activity was accomplished within a 48-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 221 jobs, with hundreds more coming, at this very beginning phase of *Centennial’s* development. Now in 2015 *Centennial Centre at Hobart* is home to over 400 new families in single family homes, multi-family apartments or town houses.

In 2011, Hobart created a second Tax Increment District in the southern section of the Village, along Packerland Drive. The *Orlando-Packerland Planned Development District* focuses on industrial and light manufacturing, but will also include mixed-use, commercial and residential projects.

Hobart staff continues to implement outreach components to recruit and attract desired and sustainable businesses to our two major mixed-use development projects. Interested investors, developers, builders and businesses are encouraged to contact the Village of Hobart for additional information and a tour of our two Tax Increment Districts. Contact:

Andrew J. Vickers, Village Administrator
 P: 920-869-3804
andrew@hobart-wi.org

Village of



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.



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 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) showed increases of 18.9%, 44.2% and 21.1% respectively. Below is a comparison of the 2000 and 2010 census statistics for a variety of census data.

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

Our Village is served by a Village President and four (4) Trustees elected *at-large* (not according to districts or wards). The Trustees serve two (2) year overlapping terms, and the Village President serves a three (3) year term. 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.”

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 De Pere School District (south). In addition, numerous parochial schools serve within the boundaries of these two school districts. Post-secondary education is conveniently available at nearby Northeast Wisconsin Technical College, the University of Wisconsin-Green Bay, and St. Norbert College in De Pere.

ECONOMIC PROFILE

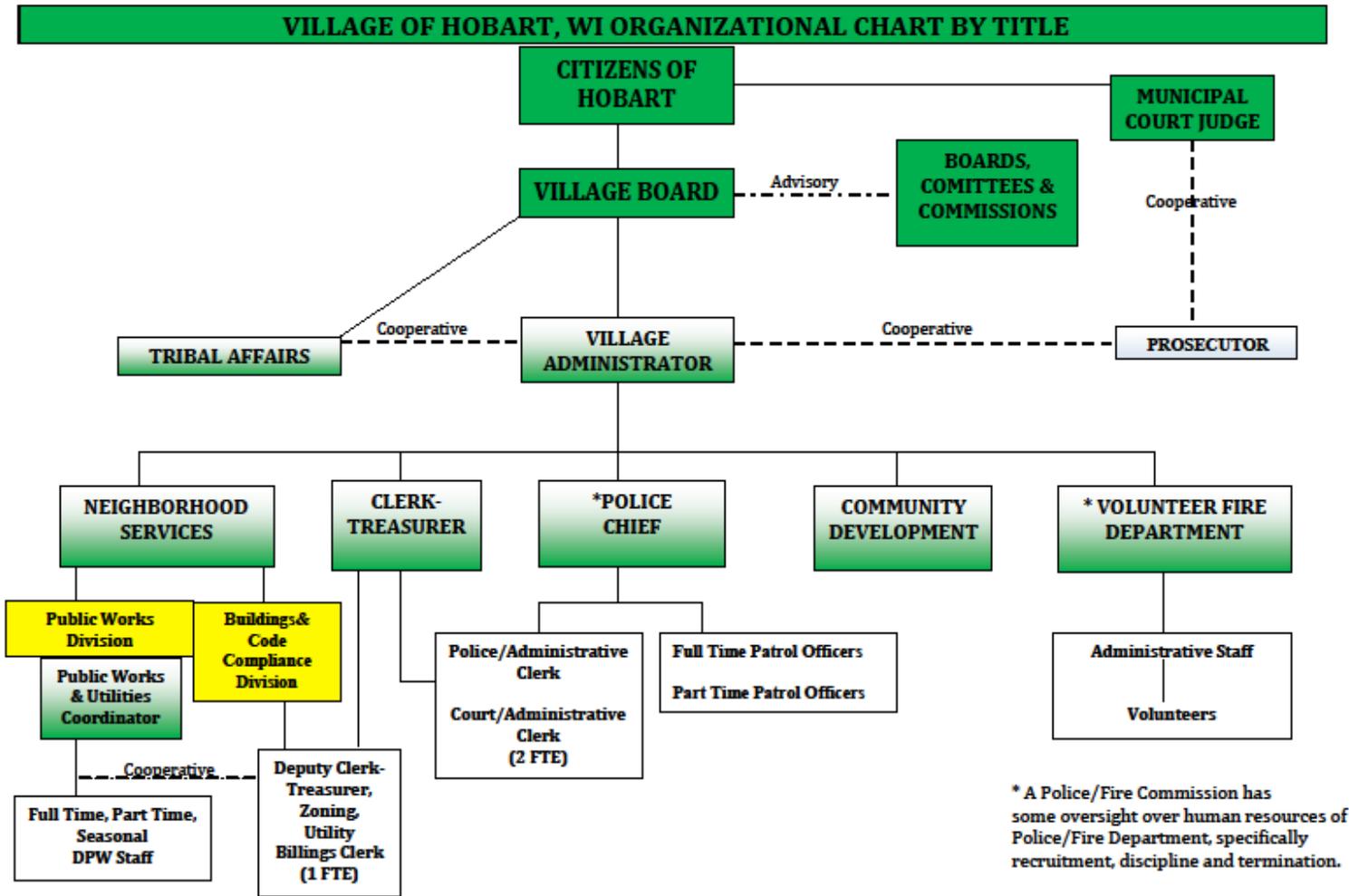
Taxes

Hobart sales tax rate is consistent with the state sales tax at 5.0%, but has 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 payable 2015 Village-only assessed tax rate 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, 2015



NOTE: Yellow highlight denotes 2 separate Divisions of the Department of Neighborhood Services.

VILLAGE PERSONNEL

The majority of Village employees 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 part-time police officers to cover vacations, municipal court bailiff duties, or other time throughout the year where full-time officers are unavailable. The Village also employs 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 summer, and for the snowplowing operation in winter.

Personnel are paid on a wage or a salary basis depending on their job duties. Generally, the Village 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 the budget appendices.

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 hours worked in comparison to a 40 hour work week. For instance, an employee working a 40 hour work week is 1.0 FTE. An employee working 10 hours per week is a .25 FTE.

The following chart includes only part-time and full-time employees in each department. It does not include: elected officials, fire department volunteers, or seasonal workers. For 2015, the Village added 5 hours per week for a Management Intern, added four (4) hours per week to an existing DPW Utility Crew position, and added 42 additional part-time police patrol hours per week.

FUNCTION	TITLE/POSITION	2005 FTEs	2006 FTEs	2007 FTEs	2008 FTEs	2009 FTEs	2010 FTEs	2011 FTEs	2012 FTEs	2013 FTEs	2014 FTEs	2015 FTEs	
ADMINISTRATION												2015 FTEs by Dept.	
	Village Administrator	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	Dept.Total 1.700
	Intern/ Executive or Management Assistant	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.375	0.50	0.70	
CLERK/TREASURER & VILLAGE OFFICE													
	Clerk/Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	Dept.Total 2.35
	Deputy Clerk/Treasurer, Utility Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Municipal Court/Administrative Clerk	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	
	Police/Administrative Clerk	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	
MUNICIPAL COURT												Dept.Total	
	Municipal Court/Administrative Clerk	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
HOBART/LAWRENCE POLICE DEPARTMENT													
	Police Chief	0.65	0.65	0.65	0.65	0.65	0.875	0.875	0.875	0.875	0.875	0.875	Dept.Total 8.650
	Patrol Officers *	2.50	1.50	3.50	4.00	5.00	5.00	5.00	5.00	5.375	5.875	6.925	
	Police/Administrative Clerk	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	
DEPARTMENT OF NEIGHBORHOOD SERVICES													
	Director of Neighborhood Services	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	Dept.Total 6.00
	Building Inspector/Zoning Administrator	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	
	Public Works & Utilities Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Water/Sewer Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Public Works/Utilities Crew	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.80	2.90	3.00	
DEPARTMENT OF COMMUNITY DEVELOPMENT												Dept.Total	
	Director of Community Development	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
DEPARTMENT OF TRIBAL AFFAIRS												Dept.Total	
	Director of Tribal Affairs	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL FTEs ALL DEPARTMENTS		13.45	12.45	14.45	15.45	16.45	16.68	16.68	16.68	18.23	18.95	20.30	
*2015 = 4 full-time officers and a combined 117 hours/week part time officers)													
Winter/summer seasonals, volunteer firefighters, and elected officials not included in FTE count.													

2015 BUDGET CREATION AND ADOPTION SCHEDULE

Although the administration of the current year budget is a constant process, the preparation of the following year's budget begins each July with the establishment of internal (staff) and external (Village Board and Public) budget timeline. Budget priorities and fiscal challenges are also discussed with the management staff and board at a public meeting in July. ***All dates indicating a Village Board meeting or Budget Workshop are open to the public and advertised using local media.*** The Village used the following schedule for adopting this budget:

Tuesday, August 5, 2014 (public meeting)

- Village Board and Management discussion on goals, expectations, and parameters for the 2015 budget;
- Discuss key Board targets such as tax rate, levy increase/decrease, etc.;
- Discussion on Budget challenges and priorities.

Wednesday, August 6, 2014 Internal Memo to Department Directors

- Communicate priorities of the Village Board and overall 2015 budget outlook to Management Team;
- Discuss Administrator's budget parameters and instructions and procedures for departmental draft budgets;
- Discuss internal/departmental meeting schedule for budget creation;
- Distribute line-item requisition forms and areas of responsibility.

August 6- September 8, 2014

- Department Directors create internal budget requests and fill out Proposed Funding Requests on provided forms.

August 19, August 27 and September 2, 2014 Village Board Executive Session

- Administrator presents recommended compensation plan for all employees; seeks Village Board direction on budget compensation amounts;
- Administrator presents WRS rates and health insurance premium rate estimates for subsequent year.

September 8- October 6, 2014

- Department Director one-on-one meetings with Administrator to review/revise Departmental Line Item Budget Requests;
- Specific departmental requests for staffing changes discussed;
- Individual department budget requests inputted into budget document;
- Administrator finalizes draft budget, presents to Management Staff, and readies draft for print;
- Press release drafted describing draft budget.

Tuesday, October 14, 2014 Budget Workshop #1 (public meeting)

- Presentation of comprehensive 2015 executive budget document;
- Specific funds/program areas discussed include: general overview power point presentation, general fund revenues, and utility revenues.

Saturday, October 18, 2014 Budget Workshop #2 (public meeting)

- Specific funds/program areas discussed include: all general fund expenditures, debt service, capital budget, and special charges (garbage/recycling, street lighting, and storm water utility user fees).

Monday, November 3, 2014 Budget Workshop #3 (public meeting)

- Specific funds/program areas discussed include: recap of previous general fund expenditure changes, water, sewer and storm water utility expenditures, and tax increment districts.

Monday, November, 24, 2014, Management Team Meeting

- Management Team discusses 2015 Management Initiatives (Goals) and Indicators (Performance Measures) - Initiatives and Indicators collectively vetted by Management Team throughout December 2014.

Tuesday, November 25, 2014 Budget Workshop #4 (public hearing & adoption)

- Hold *Public Hearing* in accordance with WI Stats. Section 65.90 (3); staff provides comprehensive power point presentation of proposed budget;
- Board approves RESOLUTION 2014-18, A Resolution Adopting the 2015 Village Operating Budget and the Property Tax Levy, Refuse and Recycling Special Charges, and Storm Water Management Utility Special Charges Contained Therein.

Friday, December 5, 2014

- Formal Press Release to public with general overview of revenue, expenditures and breakdown of property tax bill allocation.

Mid-December 2014

- Brown County mails property tax bill to Hobart residents.

Early-Mid January, 2015

- Finalize and submit 2015 Comprehensive aesthetic budget document for GFOA Distinguished Budget Presentation Award.



RESOLUTION 2014-18

A RESOLUTION ADOPTING THE 2015 VILLAGE OPERATING BUDGET AND THE PROPERTY TAX LEVY, REFUSE AND RECYCLING SPECIAL CHARGES, AND STORM WATER MANAGEMENT UTILITY SPECIAL CHARGES CONTAINED THEREIN

WHEREAS, the Village Board has reviewed the proposed operating budget for the Village of Hobart for the calendar year 2015; and

WHEREAS, a Summary of the Budget and a Notice of Public Hearing was published on November 7th, 2014; and

WHEREAS, the Village Board held a public hearing on its proposed 2015 budget on November 25th, 2014; and

WHEREAS, the Village Board has examined the budgets for the General Fund, Water Utility, Sanitary Sewer Utility, Capital Improvement Fund, Debt Service Fund, Storm Water Management Utility, TID 1, and TID 2, and the various line items therein, and finds the budget as presented for this Resolution to represent the revenue anticipated and the expenditures for the various departments/programs by major category as set forth therein; and

NOW, THEREFORE, BE IT RESOLVED, that the Village Board of the Village of Hobart, Brown County, Wisconsin does approve the following:

2015 Village Operating Budget Adopted.

Hereby adopted is the 2015 Budget for the Village of Hobart and appropriated out of the receipts of the Village of Hobart for the year 2015, including monies received from the general property tax levy, special assessments, fee schedules and other sources of revenue as therein provided, for the various purposes therein specified. The said budget is presented in an exhibit attached hereto.

Tax Levy Adopted.

Hereby adopted, and certified to the Village Clerk / Treasurer, is a general property tax levy in the amount of \$2,661,208.77 for Village operations, and an overall levy of \$3,051,360.94 including tax increment districts, on all of the taxable property within the Village of Hobart for the year 2015 for the uses and purposes set forth in the 2015 Budget hereby adopted. The Village Clerk/Treasurer is hereby authorized and directed to spread the tax levied on the 2014 tax roll of the Village of Hobart.

Refuse and Recycling Special Charges.

Hereby adopted, and certified to the Village Clerk/Treasurer, is a separate special charge for Refuse and Recycling services of \$145.19 for a 96 gallon refuse bin and \$143.29 for a 65 and 35 gallon refuse bin per residential unit as set forth in and governed by Village Code Chapters 9.0 and 9.1, and all applicable state statutes.

Storm Water Management Utility Special Charges.

Hereby adopted, and certified to the Village Clerk/Treasurer, is a storm water utility special charge of \$71.43 / Equivalent Residential Unit ("ERU") as set forth in and governed by Village Code Chapter 4.5, and all applicable state statutes, to be used in accordance with the budget approved for the Storm Water Management Utility, Village fund 07.

Dated in Hobart, Wisconsin, this 25th day of November, 2014.



Richard R. Heidel
Village President

Attest:



Mary R. Smith
Village Clerk-Treasurer

[SEAL]

Vote: Aye	<u>4</u>
Nay	<u>1</u>
Abstain	<u>0</u>
Absent	<u>0</u>

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 are incurred 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 inter-governmental 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.

The Village's 2015 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. 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 (5) 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, inter-governmental 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, 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 a standardized fee called an “ERU.” 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 includes total expenditures at the organization level. An organization can be a department, division, program, outside service, fund, or other activity. 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 (5) 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 (2) 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;
- Re-purchase 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 “safe-keeping” 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 two (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 2014 Equalized Valuation		<u>\$708,327,100</u>	
5% Statutory Limitation		<u>\$35,416,355</u>	
Village's 12/31/14 General Obligation Debt:			
Bonds/Notes	\$23,900,100		
Safe Drinking Water	<u>\$958,226</u>	<u>\$24,858,326</u>	70.19%
Legal Debt Margin for New Debt		<u>\$10,558,029</u>	29.81%
90% of Legal Debt Margin per Village Board Policy		<u>\$9,502,226.10</u>	

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 one (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.

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 General Fund Balance Policy above. The below illustrates the current un-audited 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 expect no increase in unassigned fund balance heading into 2015. Please note this is a very conservative estimate as the timing for publishing this budget document falls well in advance of full auditing of the fiscal year ending 12/31/14. In short, we expect 2014 revenues vs. expenditures to be break-even. This increase was a result of a history of positive budget variance where revenues in the year have exceeded expenditures, or expenditures realized were far less than budgeted. The biggest contributing factors to this positive variance includes additional revenues from building permits and less expenditures than expected for public fire protection charges.

The Village applied its general fund balance policy to its 2013 audited unassigned general fund balance. This transaction moved \$362,539 from the general fund to the capital fund in accordance with the second priority of fund balance usage per the General Fund Balance Policy. The transaction, in turn, increased the capital improvement fund balance. The estimate capital fund balance increased an estimated \$281,262, or 29.2% from 2013 audited figures. The Village continues planning a 5+ year capital improvement plan, for which the funds on-hand will attempt to fund large vehicle/equipment purchases and public works projects in the future by utilizing current funds to offset future borrowing for these types of projects.

FUND BALANCE – 2014 ESTIMATE & 2015 PROPOSED

	GENERAL FUND BALANCE					
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Proposed
Beginning Fund Balance	\$729,932	\$1,022,258	\$1,120,668	\$1,442,153	\$1,306,236	\$1,077,289
Total Revenues	\$2,586,747	\$2,576,948	\$2,784,373	\$2,930,029	\$2,856,565	\$2,859,217
Total Expenditures	\$2,330,911	\$2,421,970	\$2,492,723	\$2,706,389	\$2,722,973	\$2,859,217
Net Change in Fund Balance	\$255,836	\$154,978	\$291,650	\$223,640	\$133,592	\$0
Other Financing Sources/Uses	\$36,490	(\$56,568)	\$29,835	(\$359,557)	(\$362,539)	\$0
Net Change in Fund Balance	\$292,326	\$98,410	\$321,485	(\$135,917)	(\$228,947)	\$0
Ending Fund Balance	\$1,022,258	\$1,120,668	\$1,442,153	\$1,306,236	\$1,077,289	\$1,077,289
UNASSIGNED Fund Balance for Fund Balance Policy Decisions	\$760,130	\$885,672	\$1,143,712	\$1,174,527	\$945,580	\$945,580
	CAPITAL PROJECTS FUND BALANCE					
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Proposed
Beginning Fund Balance	\$358,744	\$319,513	\$666,203	\$621,423	\$961,186	\$1,242,448
Total Revenues	\$395,156	\$490,492	\$507,736	\$474,615	\$636,575	\$781,714
Total Expenditures	\$434,387	\$590,154	\$556,589	\$428,776	\$864,180	\$781,714
Net Change in Fund Balance	(\$39,231)	(\$99,662)	(\$48,853)	\$45,839	(\$227,605)	\$0
Other Financing Sources/Uses	\$0	\$446,352	\$4,073	\$293,924	\$508,867	\$0
Net Change in Fund Balance	(\$39,231)	\$346,690	(\$44,780)	\$339,763	\$281,262	\$0
Ending Fund Balance	\$319,513	\$666,203	\$621,423	\$961,186	\$1,242,448	\$1,242,448
	DEBT SERVICE FUND BALANCE					
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Proposed
Beginning Fund Balance	\$8,681,598	\$2,975,086	\$0	\$0	\$0	\$0
Total Revenues	\$1,047,160	\$1,120,337	\$843,393	\$799,846	\$616,961	\$403,268
Total Expenditures	\$8,610,210	\$2,206,743	\$839,320	\$7,366,498	\$616,961	\$403,268
Net Change in Fund Balance	(\$7,563,050)	(\$1,086,406)	\$4,073	(\$6,566,652)	\$0	\$0
Other Financing Sources/Uses	\$1,856,538	(\$1,888,680)	(\$4,073)	\$6,566,652	\$0	\$0
Net Change in Fund Balance	(\$5,706,512)	(\$2,975,086)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$2,975,086	\$0	\$0	\$0	\$0	\$0

4.0 BUDGET SUMMARY

SUMMARY OF 2015 OPERATING BUDGET & TAX LEVY

REVENUE	2010	2011	2012	2013	2014 BUDGET	2015 BUDGET	% Change
Taxes (non-Property)	\$ 130,171.88	\$ 141,314.48	\$ 48,313.78	\$ 52,768.55	\$ 53,658.87	\$ 55,198.87	2.9%
State Shared Revenue	105,568.00	105,503.19	87,769.67	86,853.71	88,836.54	94,666.00	6.6%
Federal/State Grants	281,015.49	262,145.47	266,755.95	256,358.82	211,035.17	220,234.93	4.4%
Licenses/Permits	184,216.26	198,965.16	214,893.47	329,900.37	179,140.00	181,155.00	1.1%
Law and Ordinance Violations	53,058.30	50,690.49	59,764.48	50,107.15	52,500.00	52,500.00	0.0%
Public Charges for Services	380,831.92	386,529.96	384,002.39	389,201.61	384,282.38	409,188.42	6.5%
Other Reimbursements/Interest	355,667.22	297,141.46	428,942.93	365,829.19	317,283.97	342,903.36	8.1%
TOTAL REVENUE	\$ 1,490,529.07	\$ 1,442,290.21	\$ 1,490,442.67	\$ 1,531,019.40	\$ 1,286,736.93	\$ 1,355,846.58	5.4%
EXPENSES							
							% Change
General Government	\$ 928,668.72	\$ 827,495.23	\$ 765,950.09	\$ 881,214.03	\$ 826,359.35	\$ 828,652.06	0.3%
Public Safety	855,183.20	974,661.85	1,053,341.24	1,120,337.62	1,134,341.93	1,213,273.45	7.0%
Public Works	490,917.28	537,043.01	598,134.38	636,668.69	666,474.56	735,136.05	10.3%
Conservation and Development	56,142.10	82,770.25	75,297.73	68,169.01	79,448.09	82,155.79	3.4%
TOTAL EXPENSES	\$ 2,330,911.30	\$ 2,421,970.34	\$ 2,492,723.44	\$ 2,706,389.35	\$ 2,706,623.94	\$ 2,859,217.35	5.6%
REVENUES LESS EXPENSES	\$ (840,382.23)	\$ (979,680.13)	\$ (1,002,280.77)	\$ (1,175,369.95)	\$ (1,419,887.01)	\$ (1,503,370.77)	5.9%
General Fund Tax Levy	\$ 1,096,217.92	\$ 1,134,657.50	\$ 1,293,930.26	\$ 1,399,010.37	\$ 1,419,887.01	\$ 1,503,370.77	5.9%
Water/Sewer Levy	294,027.73	188,416.20	-	-	-	-	
Debt Service Tax Levy	832,313.72	919,820.87	873,539.28	764,011.34	588,358.74	376,124.00	-36.1%
Capital Improvement Tax Levy	379,345.07	414,200.00	484,000.00	474,615.00	636,575.00	781,714.00	22.8%
TOTAL TAX LEVY VILLAGE OPERATIONS	\$ 2,601,904.44	\$ 2,657,094.57	\$ 2,651,469.53	\$ 2,637,636.71	\$ 2,644,820.75	\$ 2,661,208.77	0.6%
TOTAL TAX LEVY			\$ 2,730,767.35	\$ 2,781,748.61	\$ 2,913,453.08	\$ 3,051,360.94	4.7%
						Total Assessed Value	\$731,162,300
						Mill Rate	0.0041733
						Tax Rate	\$ 4.1733

5.0 GENERAL FUND REVENUES

SUMMARY OF 2015 OPERATING REVENUES

TAXES	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
01-41110 General Property Taxes								
01-41150 Managed Forest Crop	249.59	51.56	61.23	51.56	250.00	250.00	140.00	-44.0%
01-41700 Ag Use Penalty	359.33	(146.05)	6,002.99	8,566.37	500.00	2,200.00	500.00	0.0%
01-41800 Interest on Taxes	16,139.12	7,308.35	11,910.56	4,762.75	4,850.00	6,950.00	6,500.00	34.0%
01-41900 Pmt in Lieu of Taxes	1,595.88	1,643.62	1,693.00	1,743.87	1,743.87	1,743.87	1,743.87	0.0%
01-41901 Pilot Payment- Water	111,827.96	132,457.00	28,646.00	37,644.00	46,315.00	50,000.00	46,315.00	0.0%
Total Taxes	\$ 130,171.88	\$ 141,314.48	\$ 48,313.78	\$ 52,768.55	\$ 53,658.87	\$ 61,143.87	\$ 55,198.87	2.9%
STATE SHARED REVENUES								
01-43400 State Shared Revenues	\$ 84,080.27	\$ 84,080.27	\$ 63,060.20	\$ 61,084.17	\$ 63,060.00	\$ 63,060.00	\$ 63,060.00	0.0%
01-43420 2% Fire Dues (Ins)	19,147.73	19,856.92	22,811.47	23,726.54	23,726.54	28,445.81	29,500.00	24.3%
01-43430 Exempt Computer Aid	2,340.00	1,566.00	1,898.00	2,043.00	2,050.00	2,106.00	2,106.00	2.7%
Total Shared Revenues	\$ 105,568.00	\$ 105,503.19	\$ 87,769.67	\$ 86,853.71	\$ 88,836.54	\$ 93,611.81	\$ 94,666.00	6.6%
FEDERAL/STATE GRANTS								
01-43210 Police Grant	\$ 11,639.33	\$ 12,829.35	\$ 45,559.40	\$ 39,150.72	\$ 10,050.00	\$ 19,464.25	\$ 10,050.00	0.0%
01-43211 Fire Dept Equip Grant	-	-	(5,868.94)	11,000.00	-	1,128.35	-	
01-43531 State Transportation Aids	239,445.07	227,445.03	208,702.49	187,832.24	182,985.17	182,985.17	191,684.93	4.8%
01-43545 DNR Recycling Grant	25,537.57	18,327.05	18,363.00	18,375.86	18,000.00	18,386.32	18,500.00	2.8%
01-43532 State MSIPLT Grant	-	-	-	-	-	50,874.60	-	
01-43581 Gypsy Moth Grant Funds	4,393.52	3,544.04	-	-	-	-	-	
Total State Grants	\$ 281,015.49	\$ 262,145.47	\$ 266,755.95	\$ 256,358.82	\$ 211,035.17	\$ 272,838.69	\$ 220,234.93	4.4%

SUMMARY OF 2015 OPERATING REVENUES (cont'd)

LICENSES AND PERMITS		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	
01-44000	Licenses and Permits	145.00	255.00	1,840.00	6,221.61	4,250.00	4,750.00	4,250.00	0.0%
01-41110	Liquor Licenses	1,800.00	2,400.00	2,410.00	2,400.00	2,400.00	3,000.00	2,400.00	0.0%
01-44111	Legal Ads for Liquor Lic.	80.00	80.00	80.00	80.00	80.00	100.00	80.00	0.0%
01-44120	Cigarette Licenses	50.00	-	100.00	50.00	50.00	50.00	50.00	0.0%
01-44121	Franchise Fee / Cable TV	36,096.74	39,951.73	44,059.62	46,773.88	46,500.00	47,850.00	48,800.00	4.9%
01-44130	Operators & Background	935.00	1,420.00	845.00	1,507.75	1,050.00	2,000.00	1,500.00	42.9%
01-44200	Dog License & Cty Refund	898.47	1,200.31	1,753.63	870.78	1,250.00	1,165.00	1,250.00	0.0%
01-44300	Building Permits	73,913.94	81,263.45	103,768.71	161,663.72	77,500.00	110,000.00	79,000.00	1.9%
01-44301	State Seals Collected	1,505.00	2,395.00	3,680.00	3,440.00	2,100.00	2,270.00	1,750.00	-16.7%
01-44302	Admin Fee for Permits	3,650.00	4,050.00	5,700.00	7,050.00	4,000.00	3,550.00	2,500.00	-37.5%
01-44304	Erosion Control Fees	3,450.00	3,850.00	5,350.00	6,018.34	4,000.00	3,905.02	2,500.00	-37.5%
01-44305	Security Deposits -Bldg Permits	1,000.00	4,000.00	2,849.40	3,050.00	-	2,000.00	-	
01-44306	Land Use Permits	2,203.67	-	-	-	-	-	-	
01-44400	Zoning/Cond Use/Variance	2,000.00	1,419.65	1,995.00	1,400.00	1,200.00	1,200.00	1,200.00	0.0%
01-44402	CSM & Plat Fees	1,100.00	2,100.00	840.00	320.00	1,000.00	1,200.00	1,000.00	0.0%
01-44900	Site Review Permits	700.00	300.00	750.00	450.00	700.00	650.00	700.00	0.0%
01-44910	Park Fee/Bldg Permits	1,670.00	5,800.00	-	42,400.00	-	-	-	
01-44920	Park/Developer Fees	1,971.37	5,109.14	-	6,459.15	-	-	-	
01-44930	Park Rental/Shelter Area	9,148.00	5,005.00	4,660.00	7,887.00	4,150.00	7,500.00	5,150.00	24.1%
01-44950	Quarry/Other Permits	5,635.00	7,622.33	3,965.00	4,985.00	2,085.00	2,720.00	2,200.00	5.5%
01-45100	Dog License Late Fees	170.00	105.00	70.00	105.00	100.00	130.00	100.00	0.0%
01-46744	Rent- Land & Tower	36,094.07	30,638.55	30,177.11	26,768.14	26,725.00	26,725.00	26,725.00	0.0%
Total Licenses/Permits		\$ 184,216.26	\$ 198,965.16	\$ 214,893.47	\$ 329,900.37	\$ 179,140.00	\$ 220,765.02	\$ 181,155.00	1.1%

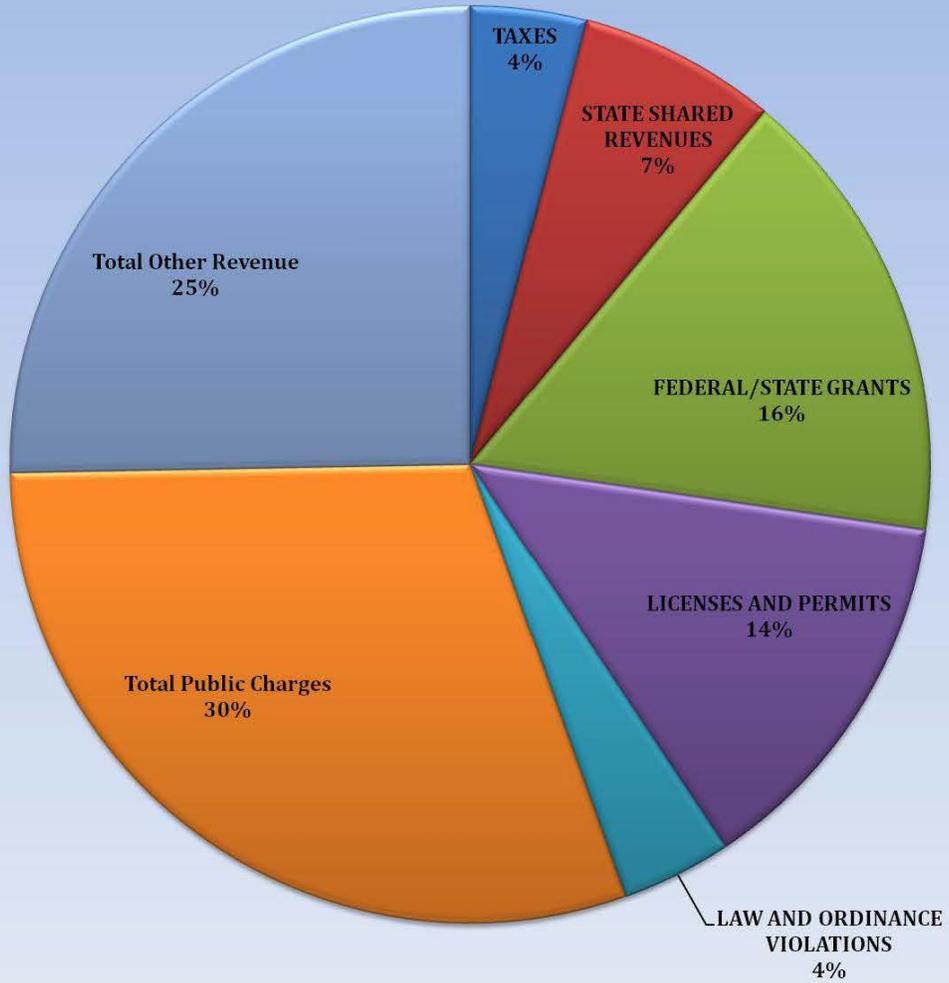
SUMMARY OF 2015 OPERATING REVENUES (cont'd)

LAW AND ORDINANCE VIOLATIONS		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
01-46210	Hobart Court Penalties/Costs	\$ 53,058.30	\$ 50,690.49	\$ 59,764.48	\$ 50,107.15	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00	0.0%
Total Law and Ordinance Violations		\$ 53,058.30	\$ 50,690.49	\$ 59,764.48	\$ 50,107.15	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00	0.0%
01-46100	Public Charges	3,065.00	3,000.00	6,009.56	7,435.00	3,000.00	8,050.00	5,000.00	66.7%
01-46420	Garbage/Recycling Collection	317,230.61	320,705.62	305,752.51	310,896.42	311,959.78	310,475.77	334,415.56	7.2%
01-49020	Street Lighting	58,026.16	57,908.34	66,692.50	67,422.27	65,856.47	67,393.37	66,450.34	0.9%
01-49027	Lighting Admin Fee	-	2,916.00	3,158.38	3,447.92	3,466.13	3,369.67	3,322.52	-4.1%
Total Public Charges		\$ 380,831.92	\$ 386,529.96	\$ 384,002.39	\$ 389,201.61	\$ 384,282.38	\$ 389,288.81	\$ 409,188.42	6.5%
01-44940	Reimb Paid to Village	24,111.28	-	75,870.03	26,724.89	-	32,000.00	2,787.37	
01-46211	Lawrence Reimburse	204,893.58	239,209.81	313,122.67	304,591.65	279,469.68	279,469.68	303,985.99	8.8%
01-46212	Police Liaison Reimburse	11,033.76	10,749.34	15,353.68	15,155.01	15,814.29	15,810.02	16,130.00	2.0%
01-46220	Fire Call on Roads	6,902.66	4,910.00	3,211.19	187.14	4,000.00	2,750.00	2,000.00	-50.0%
01-48110	Interest	90,329.30	41,815.11	21,210.36	18,676.21	18,000.00	16,500.00	18,000.00	0.0%
01-49028	Memorial Brick Sale	1,200.00	457.20	175.00	494.29	-	-	-	
Total Other Revenue		\$ 355,667.22	\$ 297,141.46	\$ 428,942.93	\$ 365,829.19	\$ 317,283.97	\$ 346,529.70	\$ 342,903.36	8.1%
TOTAL REVENUE		\$ 1,490,529.07	\$ 1,442,290.21	\$ 1,490,442.67	\$ 1,531,019.40	\$ 1,286,736.93	\$ 1,436,677.90	\$ 1,355,846.58	5.4%

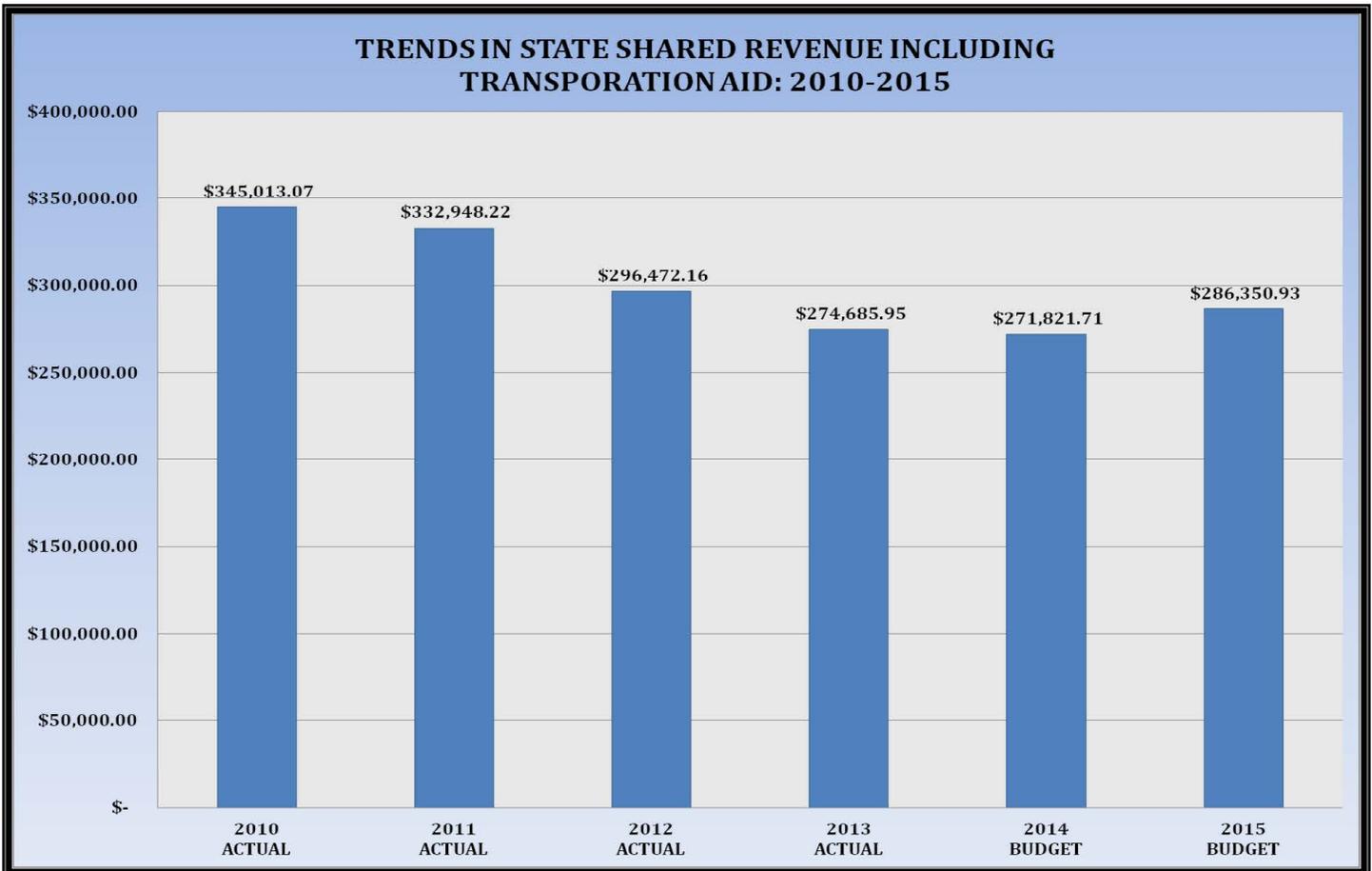
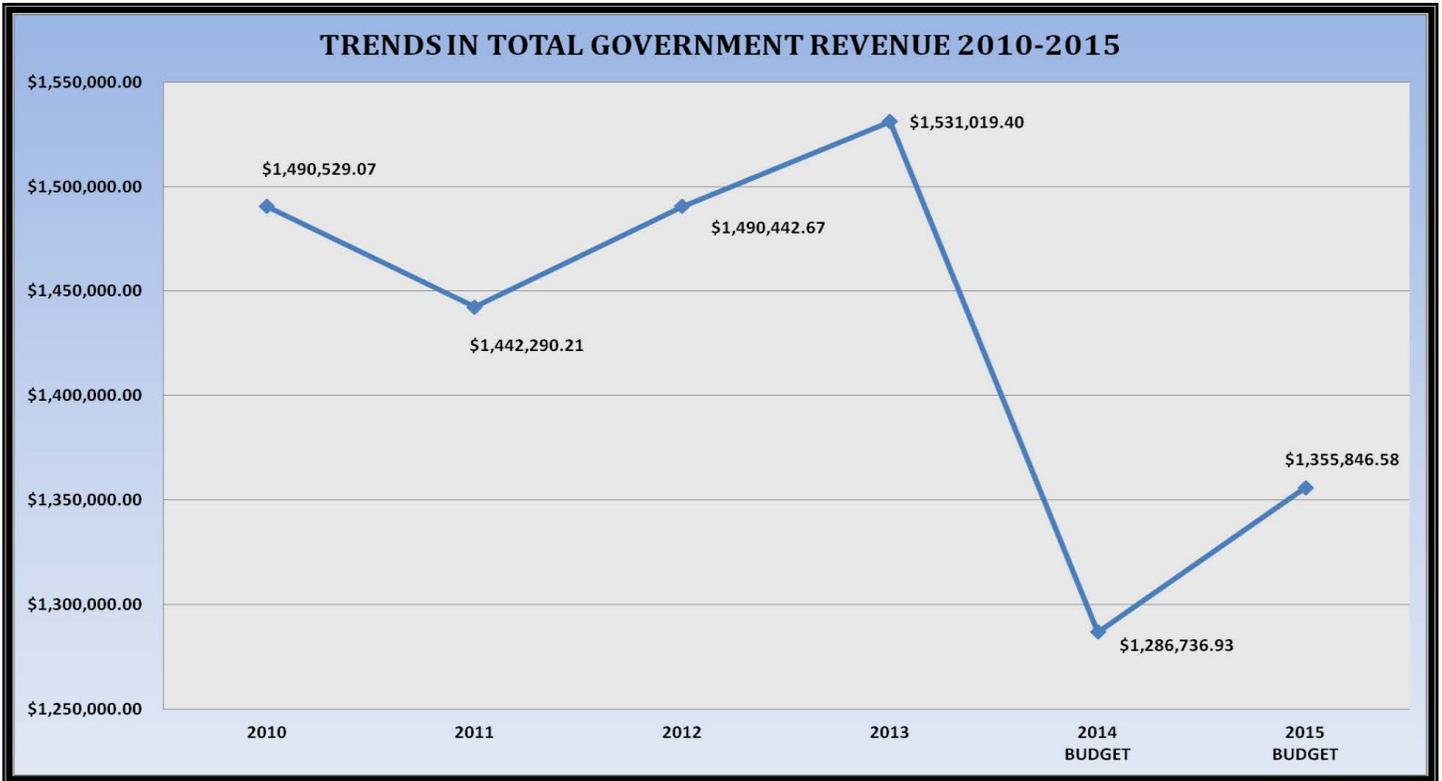
NOTE: Any variations in Police Department expenditures, especially personnel and fuel-related overages in budget years may be explained with offsets by grant-funds or revenues from grant.

REVENUE GRAPHS

**BREAKDOWN OF 2015 OPERATING REVENUES
(TOTAL = \$1,355,846.58)**



REVENUE GRAPHS (cont'd)



2015 REVENUE DISCUSSION: BASIS OF ASSUMPTION AND/OR SIGNIFICANT CHANGES

State Shared Revenues: The Village will experience a 24.3% increase, or +\$5,738, in 2% *Fire Due (insurance.)*

Federal/State Grants: The Village will experience a 4.8% increase, or +\$8,700, for state shared revenue from the state of Wisconsin in the *State Transportation Aid* line item.

Licenses/Permits: The Village is expecting a slight slowdown from new single family homes starts from the unprecedented homes start experienced in 2011-2014. As such, based on only 50 new home starts, line items including State Seals Collected, Admin Fees, and Erosion Control fees were reduced slightly.

Other Revenue: The Village anticipates an increase of 8.8%, or +\$24,516, due to *Reimbursement from the Town of Lawrence* for joint court and police department operations cost-sharing. Fees collected for *Fire Calls on Roads* decreased 50%, or -\$2,000 as a result of inability to collect.

DESCRIPTION OF INDIVIDUAL REVENUES

General Property Taxes: Property taxes are paid into the Village based on the value of an individual property owner. In 2015, 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 from the state 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 having a recycling program. Hobart contracts with Brown County Port and Solid Waste for the disposal of recyclables. The Village contracts with Harter's Fox Valley 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.

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/Variiances: 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 sub-division 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. These are segregated into a special fund to be used for designated purposes.

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 Municipal Court: 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 GENERAL FUND EXPENDITURES

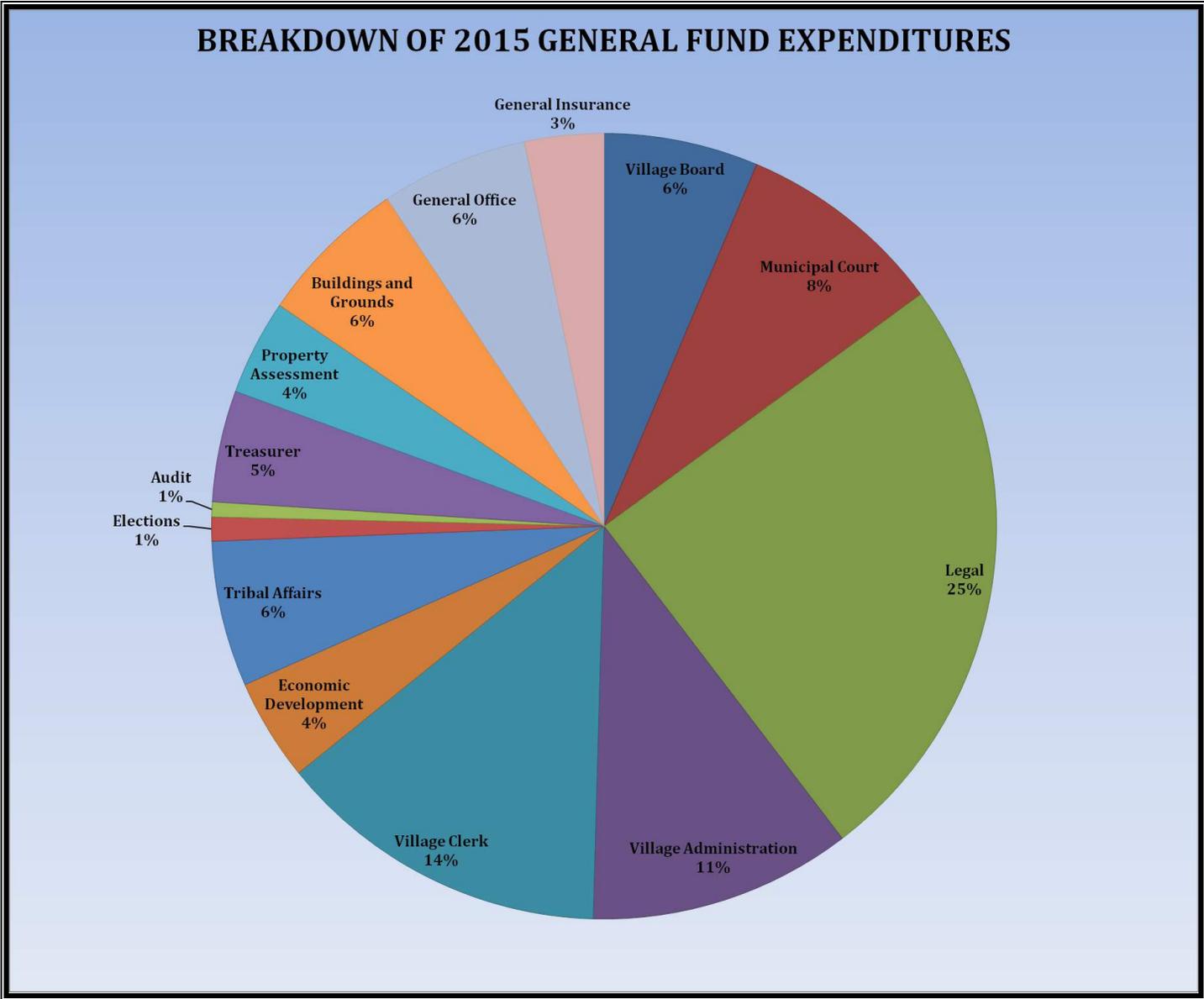
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
Village Board	\$ 57,562.87	\$ 53,784.95	\$ 56,306.00	\$ 54,788.62	\$ 53,762.28	\$ 52,232.28	\$ 52,692.50	-1.99%
Municipal Court	63,105.63	67,801.79	66,548.43	73,654.49	71,198.93	71,573.93	71,103.12	-0.13%
Legal	294,781.33	239,183.08	172,064.40	253,424.59	204,500.00	192,500.00	204,500.00	0.00%
Village Administration	50,519.38	60,396.33	58,854.77	76,810.89	82,280.59	85,675.39	89,700.47	9.02%
Village Clerk	92,317.00	109,168.40	99,782.63	105,515.48	111,850.63	110,875.63	113,964.81	1.89%
Economic Development	107,712.35	103,579.70	96,837.72	99,132.78	99,344.90	98,863.38	34,750.00	-65.02%
Tribal Affairs	-	-	-	-	-	-	49,735.64	n/a
Village Secretary	23,717.19	-	-	-	-	-	-	n/a
Elections	21,157.48	8,840.09	11,844.65	5,282.20	7,770.85	7,770.85	8,181.63	5.29%
Audit	5,575.00	4,133.75	5,347.50	5,282.00	5,016.25	5,189.56	5,112.42	1.92%
Treasurer	27,538.20	29,175.79	33,550.73	34,628.19	36,609.39	37,209.39	38,024.16	3.86%
Property Assessment	25,499.92	29,976.34	28,460.00	31,050.00	32,550.00	32,550.00	32,550.00	0.00%
Buildings and Grounds	57,968.94	50,148.85	56,331.94	66,790.82	45,760.92	48,210.92	51,170.92	11.82%
General Office	44,332.69	43,667.02	57,427.74	53,313.55	49,400.00	48,750.00	50,225.00	1.67%
General Insurance	56,880.73	27,639.14	22,593.58	21,540.42	26,314.61	27,082.50	26,941.39	2.38%
Total Expenses	\$ 928,668.72	\$ 827,495.23	\$ 765,950.09	\$ 881,214.03	\$ 826,359.35	\$ 818,483.83	\$ 828,652.06	0.28%

EXPLANATION OF GENERAL FUND (GF) EXPENDITURES

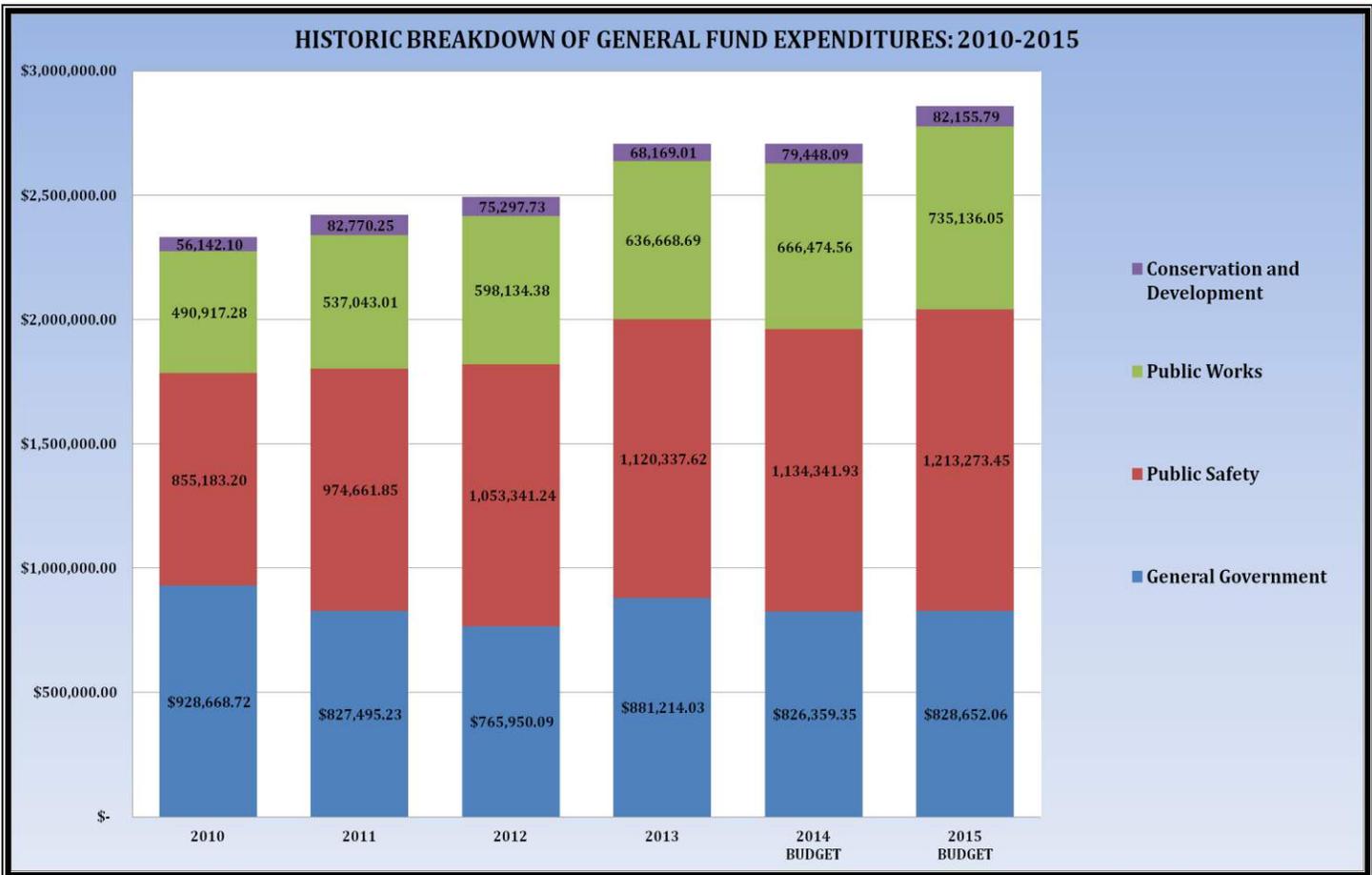
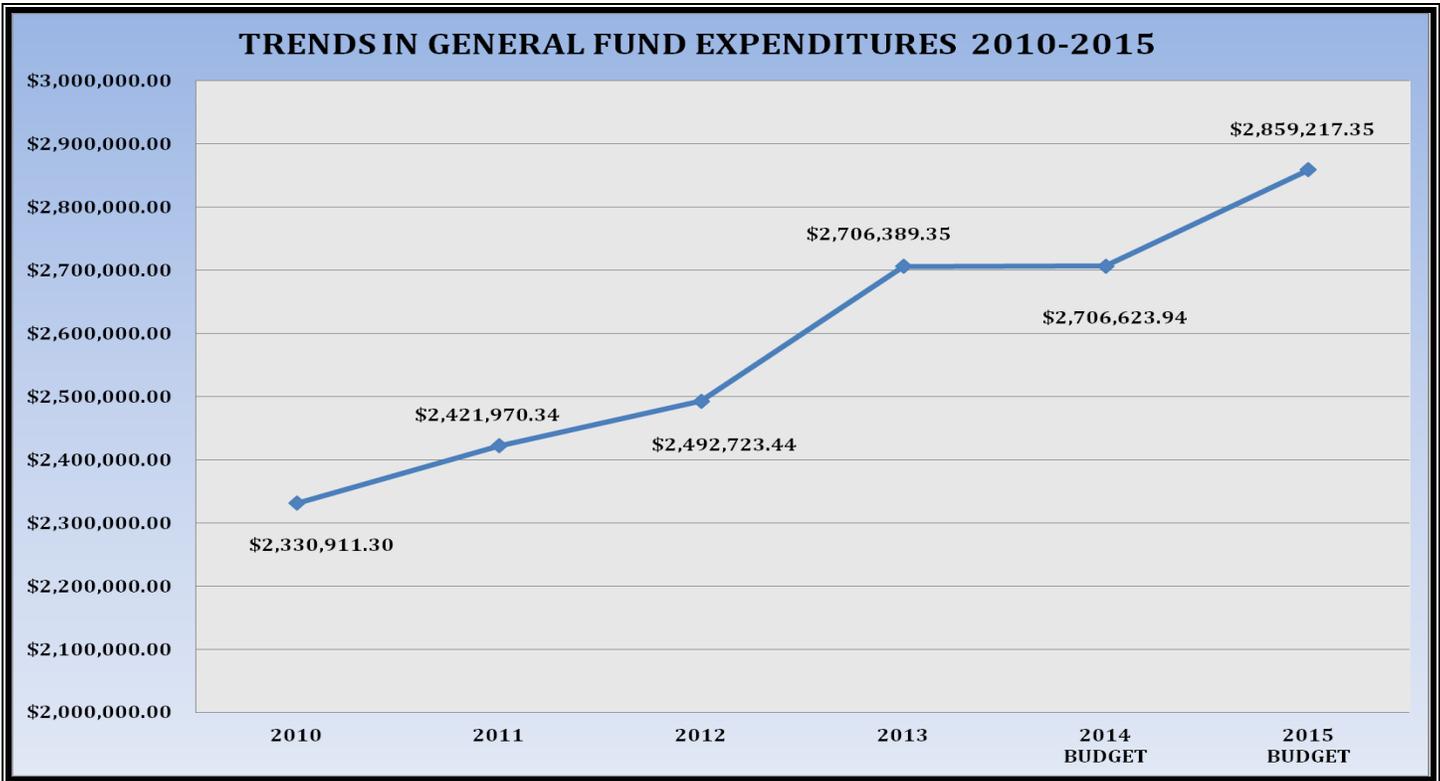
The General Fund (GF) is the largest fund and represents four (4) spending areas as follows: General Government, Public Safety, Public Works, and Conservation and Development. Each spending area has key departments and programs that further break down the larger spending areas. You will see the detail 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, water, sewer, and storm water utilities, which are described in line item detail later in the budget document.

The following section 6.1 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, economic development, tribal affairs, and buildings & grounds.

EXPENDITURES GRAPHS



EXPENDITURES GRAPHS (cont'd)



DEPARTMENT: VILLAGE BOARD OF TRUSTEES

ROLE/COMPOSITION OF THE BOARD:

The Village Board is responsible for all legislative actions and policy-making for the Village residents. The Board is empowered with the authority to enact ordinances, or laws, to create fees and charges for Village services, and to adopt reasonable 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 (4) Village Trustees and one (1) Village President make up the legislative branch of our local government. The Board members are elected to two (2) 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 Village President is elected every three (3) years. The Board meets at the Village Office the first and third Tuesdays of each month at 6 p.m. Each Trustee also serves on at least one of the major citizen committees.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

VILLAGE BOARD of TRUSTEES									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
51100-001	VB- Salary	\$ 47,900.16	\$ 48,820.95	\$ 48,084.22	\$ 48,087.16	\$ 45,780.10	\$ 45,780.10	\$ 45,000.00	-1.70%
51100-004	VB-FICA/MED	\$ 3,664.35	\$ 3,663.45	\$ 3,663.43	\$ 3,664.18	\$ 3,502.18	\$ 3,502.18	\$ 3,442.50	-1.70%
51100-006	VB-Supplies VB	65.56	471.85	2,441.40	672.02	250.00	450.00	250.00	0.00%
51100-011	Ed/Conf/Travel	5,932.80	828.70	2,116.95	2,365.26	4,230.00	2,500.00	4,000.00	-5.44%
Total Expenses		\$ 57,562.87	\$ 53,784.95	\$ 56,306.00	\$ 54,788.62	\$ 53,762.28	\$ 52,232.28	\$ 52,692.50	-1.99%

VILLAGE BOARD OF TRUSTEES

STRATEGIC GOALS

<p>Preserve, protect, and promote the U.S. Constitutional and civil rights of Hobart residents and taxpayers.</p>	<p>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.</p>
<p>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.</p>	<p>Continue seeking innovative methods for improving efficiency of Village services while keeping tax rates among the lowest in the region.</p>
<p>Continue actions to safeguard and expand the Village's property tax base.</p>	<p>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.</p>

GOAL:

To ensure un-interrupted, 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;
- Develop and monitor the annual operating budget;
- Recommend, implement, and abide by fiscal policies that maintain the bond-rating and fiscal conservative philosophy of the Village;
- Foster professionalism and continual growth of the Village staff.

DESCRIPTION:

The Administrator serves as the chief administrative officer of the Village carrying out the executive management function of the government. Andrew J. Vickers has served as the Village Administrator since 2008. 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 inter-governmental 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, preparation of the annual , and frequent budget performance monitoring;
- Oversight and review of planning and zoning, streets, sewer, water, police, municipal court, fire suppression, rescue service, first responders, affairs concerning other governments, 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;
- Administer tax increment finance districts; attract, recruit and retain businesses and residences to the Village;
- Negotiate and administer development agreements;
- Administer and implement the Village's strategic plan;
- 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 2015:

Administration/Finance: Salary and requisite retirement and payroll tax increase for the Administrator position; funds for an additional 5 hours per week for the Assistant to Administrator position costing \$9,335 in wage, payroll tax and WRS.

Economic Development: \$27,500 for development marketing allocated as follows: \$7,500 general fund, \$10,000 TID 1 and \$10,000 TID 2. \$27,250 for Planning/Engineering further broken down as follows: \$11,250 for general planning, \$5,000 for GIS programming, and \$10,000 for Comp Plan rewrite. Total budget for Comp Plan rewrite is \$35,000 allocated as follows: \$10,000 general fund, \$10,000 TID 1, \$10,000 TID 2, \$2,500 Water Fund, and \$2,500 Sewer Fund.

VILLAGE ADMINISTRATION									
		2010	2011	2012	2013	2014	2014 est.	2015	% Change
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	
51410-001	Admin Salary	\$ 38,444.33	\$ 44,425.20	\$ 43,791.40	\$ 46,651.50	\$ 48,750.00	\$ 48,750.00	\$ 45,925.00	-5.79%
51410-003	Admin-WRS	4,227.68	3,896.67	2,684.76	3,086.46	3,412.50	3,412.50	4,509.01	32.13%
51410-004	Admin-FICA/MED	2,911.79	3,435.18	3,411.50	4,292.24	4,723.88	4,968.68	5,072.64	7.38%
51410-001-002	Management Intern Wage				10,868.82	13,000.00	16,200.00	20,384.00	56.80%
51410-005	Admin-Fringe	2,363.20	5,343.65	6,388.88	7,201.83	8,194.21	8,194.21	9,159.82	11.78%
51140-006	Supplies	315.21	35.49	446.80	537.80	650.00	600.00	650.00	0.00%
51410-011	Ed/Conf/Travel	2,257.17	3,260.14	2,131.43	4,172.24	3,550.00	3,550.00	4,000.00	12.68%
Total Expenses		\$ 50,519.38	\$ 60,396.33	\$ 58,854.77	\$ 76,810.89	\$ 82,280.59	\$ 85,675.39	\$ 89,700.47	9.02%

ECONOMIC DEVELOPMENT								
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
51415-001	E.D. Salary	\$ 57,648.74	\$ 54,286.84	\$ 52,111.86	\$ 52,701.90	\$ 52,500.00	\$ 52,500.00	\$ -
51415-003	E.D. WRS	5,842.52	4,918.92	3,097.38	3,491.28	3,675.00	3,675.00	-
51415-004	E.D. FICA/MED	4,124.07	4,083.31	3,991.74	3,965.26	3,829.95	3,829.95	-
51415-005	E.D. Fringe	2,590.92	3,708.32	3,956.10	3,966.32	5,089.95	5,089.95	-
51415-006	E.D. Marketing/Supply	12,122.96	13,983.73	14,675.64	17,850.48	9,000.00	9,000.00	7,500.00
51415-011	E.D. Ed/Conf/Trav	-	10.00	913.40	522.03	500.00	18.48	-
51415-082	Planning/Engineering	25,383.14	22,588.58	18,091.60	16,635.51	24,750.00	24,750.00	27,250.00
TOTAL EXPENSES		\$107,712.35	\$103,579.70	\$ 96,837.72	\$ 99,132.78	\$ 99,344.90	\$ 98,863.38	\$ 34,750.00

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2010	FY2011	FY2012	FY 2013	FY 2014
Village Tax Rate*	\$4.20	\$4.20	\$4.17	\$4.17	\$4.17
Levy for Village Operations*	\$2,657,094	\$2,651,469	\$2,637,636	\$2,644,820	\$2,661,608
Village Population	6182	6364	6501	7070	7610
Levy Per Capita*	\$430	\$417	\$406	\$374	\$349.75
Debt Service as % of Levy*	34.62%	32.95%	28.97%	22.25%	14.13%
G.O. Debt Levied*	\$919,820	\$873,539	\$764,011	\$588,358	\$376,124
G.O. Debt Levied Per Capita*	\$148.79	\$137.26	\$117.52	\$83.22	\$49.42
Total Full Time Equivalent Employees ("FTEs") (excluding Fire/Seasonals)	16.60	16.60	16.675	18.225	20.30
FTEs per capita	0.00269	0.00261	0.00256	0.00257	0.00267
Village Bond Rating (Standard & Poor's)	AA-	AA-	AA	AA	AA
Total Village Assessed Value as of January 1	\$632,791,400	\$649,364,300	\$666,891,300	\$699,444,600	\$731,162,300
Total Increment Value- TID #1 as of January 1	\$1,678,300	\$18,199,700	\$31,419,000	\$48,873,800	\$66,960,400
Total Increment Value- TID #2 as of January 1	n/a	n/a	\$2,712,216	\$15,042,816	\$25,841,716
* Actual Year Levied, Payable the following year.					

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Negotiated, executed purchase of 23.0 acres of land in TID 2 for future manufacturing development; secured funding for the same;
- Negotiated, executed land swap and purchase of additional property in TID 1 from EMT, International to facilitate EMT expansion and reserve land for future manufacturing development along STH 29;
- Finalized first ever Village Strategic Plan for years 2015-2017;
- Negotiated Agreement for *Hobart Crossing*; a high-end leased community in TID 1 having potential for \$18M+ in increment over next 5 years- secured funding for the same;
- Secured Distinguished Budget Award (2), CAFR Award (2) and PAFR Award (1) from Government Finance Officers' Association;
- Led process for development of a Commercial Core Plan for *Centennial Centre at Hobart*;
- Led process for development of a Parks, Recreation and Open Space Analysis;
- Developed/vetted next phase of capital projects in *Centennial Centre at Hobart*- secured funding for the same;
- Developed RFP for Comprehensive Plan re-write and executed planning contract for work to be performed throughout 2015;
- Drafted, gained approval for GBMSD Local Annual Adjustment Policy.

2015 STRATEGIC PLAN INITIATIVES:

- Undertake Complete Re-write of Village Comprehensive Plan;
- Analysis of EMS Service/Response Times;
- Police Department Level of Service and Staffing Study;
- Develop Community Branding & Positioning Plan;
- Effect Time-Certainty for WIS 29/CTH VV;
- Finalize Multi-Year Capital Improvement Plan;
- Finalize Sidewalk/R-O-W Maintenance Ordinance;
- Develop Business Park Architectural & Design Standards.

2015 MANAGEMENT INITIATIVES:

Initiative #1: Lead public/educational process for first ever implementation of GBMSD Local Annual Adjustment Policy;

Initiative #2: Vet options and implement future road maintenance funding including alternatives for different funding of Public Fire Protection ("PFP") charges;

Initiative #3: Upgrade www.buildinhobart.com website for use in economic development recruitment; improve upon marketing "cut sheets" identifying land available for development;

Initiative #4: Develop Economic Development Profile for Village of Hobart;

Initiative #5: Diversify development outreach/recruitment efforts from prior years with available budget;

Initiative #6: Secure Garbage & Recycling Hauler past August 2015; facilitate seamless hauler transition if necessary.

DEPARTMENT: CLERK-TREASURER'S OFFICE

GOAL:

To act as fiduciary for public funds, custodian of all official records, uphold the integrity of elections administration; 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 the annual 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;
- Issue various licenses, permits, and miscellaneous issuances in accordance with ordinances and statutes;
- Ensure that front-office operations of the Hobart business offices, especially efficient and courteous customer service are maintained at all times;
- Manage employee payroll, insurance benefits, and paid time-off accruals.

PROGRAM DESCRIPTION:

Mary Smith has been the Village Clerk since 1983. For the first two 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 of the 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 as needed 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, which provides a necessary check and balance process.

SERVICES PROVIDED:

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

- Serve as Election Administrator as required by Wisconsin Statutes, and to 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 including: assembling 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, accurately record the proceedings, prepare minutes, record, index, and file the proceedings for the public record;
- Assist with new voter registration, absentee ballots, and recording 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 and 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.



Cindy Kocken, Deputy Clerk-Treasurer

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: 2% wage adjustments for department staff and associated payroll/WRS expenses. A reduction of \$1,000 from Unemployment line item. Anticipated 5% health insurance premium increase (Clerk Fringe, Treasurer Fringe) for all department staff.

OFFICE OF VILLAGE CLERK									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
51420-001	Clerk Salary	\$ 36,700.05	\$ 59,156.99	\$ 59,825.79	\$ 61,107.83	\$ 62,165.08	\$ 62,165.08	\$ 63,405.94	2.00%
51420-003	Clerk- WRS	3,995.74	5,835.58	3,514.98	4,046.30	4,351.56	4,351.56	4,311.60	-0.92%
51420-004	Clerk-FICA/MED	2,627.85	4,098.68	4,216.64	4,310.15	4,755.63	4,755.63	4,850.55	2.00%
51420-005	Clerk- Fringe	7,529.10	16,336.52	15,160.30	16,461.12	17,853.36	17,853.36	19,271.72	7.94%
51420-008	Clerk- Legal Ads, News Subscription	18,697.48	18,346.84	15,735.60	16,911.64	18,875.00	18,000.00	19,275.00	2.12%
51420-011	Clerk- Ed/Conf/Trav Gen Office	1,251.80	1,649.36	1,114.13	1,708.28	2,350.00	3,750.00	2,350.00	0.00%
51420-037	Unemployment	9,063.25	3,744.43	215.19	970.16	1,500.00	-	500.00	-66.67%
Total Expenses		\$ 92,317.00	\$ 109,168.40	\$ 99,782.63	\$ 105,515.48	\$ 111,850.63	\$ 110,875.63	\$ 113,964.81	1.89%

OFFICE OF VILLAGE TREASURER									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
51520-001	Treasurer Salary	\$ 10,400.13	\$ 13,021.34	\$ 13,403.15	\$ 13,645.44	\$ 13,909.44	\$ 13,909.44	\$ 14,187.16	2.00%
51520-003	Treasurer- WRS	1,141.69	1,243.37	786.80	903.46	973.66	973.66	964.73	-0.92%
51520-004	Treasurer- FICA/MED	750.81	920.53	968.11	971.83	1,064.07	1,064.07	1,085.32	2.00%
51520-005	Treasurer- Fringe	2,151.23	2,998.92	2,896.94	3,163.64	3,487.22	3,487.22	4,061.95	16.48%
51520-006	Treasurer SupplyExp	208.73	2,696.55	3,489.45	3,793.05	3,475.00	3,475.00	3,525.00	1.44%
51520-011	Ed/Conf/Trav	100.70	46.42	-	-	200.00	300.00	200.00	0.00%
51910-096	Tax Adjustments			4,551.28	3,563.26	3,000.00	3,500.00	3,500.00	16.67%
51520-014	Outside Services	9,771.99	8,248.66	7,455.00	8,587.51	10,500.00	10,500.00	10,500.00	0.00%
Total Expenses		\$ 27,538.20	\$ 29,175.79	\$ 33,550.73	\$ 34,628.19	\$ 36,609.39	\$ 37,209.39	\$ 38,024.16	3.86%

INDICATORS & OUTCOMES:

CLERK

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Dog Licenses Issued	213	196	211	218	228	242
Elections Held	2	3	4	5	2	3
Voters Served All elections	2661	4765	6338	11301	2317	4446
Population	5868	5928	6364	6501	7070	7610
Ordinance & Ordinance Amendments Approved	7	7	9	7	5	10
Resolutions Approved	41	33	27	16	27	19
Village Board Meetings Held	45	35	36	33	32	41
Alarm Permits Issued	n/a	n/a	7	121	107	169
Public Hearings Noticed/Held	14	13	15	14	17	18
Hearing Notices Mailed	224	221	255	234	542	392

TREASURER

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Letter of Specials	n/a	n/a	34	186	333	510
Checks Processed	n/a	n/a	2441	2073	2261	1784
ACH payments processed	n/a	n/a	676	754	766	864
Accounting Consultant Hours	n/a	n/a	340.5	427.5	397.5	432
Utility Bills Processed	4084	4284	4880	5068	5286	5657
Total Water Customers as of January 1	1016	1022	1069	1140	1269	1360
Total Sewer Customers as of January 1	940	946	992	1055	1185	1282
Note: certain financial statistics only available 2011 and forward as the Village changed to new accounting software January 1, 2011						

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Initiated the Payment Services Network (PSN) program allowing residents to pay online for Building Permits, Utility Bills and Dog Licenses;
- Assisted with the preparation and filing of the PAFR/CAFR/BUDGET documents for ongoing credentialing programs through GFOA;
- Completed the 2014 election cycle in accordance with all Federal and State laws; trained one Chief Inspector and two Special Registration Deputies, processed 362 Election Day registrations;
- Held the first onsite absentee voting for the Anna John Residential Care Facility residents;
- Completed and implemented comprehensive employee performance evaluation for office staff and shared police/court staff;
- Finalized the Municipal Code of Ordinances re-codification project, creating professional and easy-to-use online ordinance book for staff and public;
- Transitioned Village staff dental insurance program to alternate provider producing financial savings to Village;
- Researched financial groups/offerings to increase our investment rate of return while keeping Village funds fully insured.

2015 STRATEGIC PLAN INITIATIVES:

- Develop Community Branding/Positioning Plan (aid in implementation/launch of new logo & tagline);
- Finalize Multi-year Capital Improvement Plan.

2015 MANAGEMENT INITIATIVES:

Initiative #1: Complete comprehensive reorganization of electronic “company shared” file folders;

Initiative#2: Increase use of the website Link to the DMV for accident reports;

Initiative #3: Increase the use of the J MAUL Software to include Security Alarm Permits;

Initiative #4: Transfer the meter inspection and well operation permit information into Workhorse software program;

Initiative #5: Perform policy analysis, procedure/public education improvement, and ordinance amendments for Well Operation Permit program;

Initiative #6: Perform policy analysis for Fire Services Ordinance (in conjunction with Fire Chief) and determine best practices for collection of delinquent charges.

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 “re-valuation” 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 re-valuation 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 2015: None.

		PROPERTY ASSESSMENT SERVICES							
		2010	2011	2012	2013	2014	2015		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
51530-014	Assessor-Outside Services	\$ 25,499.92	\$ 29,976.34	\$ 28,460.00	\$ 31,050.00	\$ 32,550.00	\$ 32,550.00	\$ 32,550.00	0.00%
Total Expenses		\$25,499.92	\$ 29,976.34	\$28,460.00	\$31,050.00	\$32,550.00	\$32,550.00	\$32,550.00	0.00%

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 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 2015: None.

LIABILITY, PROFESSIONAL, and GENERAL INSURANCE									
		2010	2011	2012	2013	2014	2014	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
51930-026	Ins-Workers' Comp	\$ 14,951.47	\$ 12,062.52	\$ 10,702.47	\$ 10,617.86	\$ 11,784.01	\$ 13,090.55	\$ 14,077.42	19.46%
51930-030	Ins- Liability	12,518.00	4,880.82	3,317.54	3,226.75	2,386.26	2,559.02	2,635.79	10.46%
51930-031	Ins-Property	9,699.00	(2,030.80)	1,663.85	1,440.00	1,963.34	2,527.36	2,603.18	32.59%
51930-032	Ins-Auto	7,204.40	1,130.00	503.06	544.00	456.00	405.57	450.00	-1.32%
51930-033	Health Reimbursement	10,916.66	10,853.20	6,006.66	5,711.81	9,725.00	8,500.00	7,175.00	-26.22%
Total Expenses		\$ 56,880.73	\$ 27,639.14	\$ 22,593.58	\$ 21,540.42	\$ 26,314.61	\$ 27,082.50	\$ 26,941.39	2.38%

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:

Hobart's polling location is the Woodland Worship Center, 760 Airport Drive, Hobart, WI. Our one polling place always opens at 7:00 a.m. and closes at 8:00 p.m. on Election Day.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: Nominal increases in poll worker wages, associated payroll taxes, and education/conf/travel.

VILLAGE ELECTIONS ADMINISTRATION									
		2010	2011	2012	2013	2014	2014 est.	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	% Change
51440-001	Pollworker Wage	\$ 1,757.97	\$ 2,051.70	\$ 5,006.23	\$ 1,242.16	\$ 3,177.75	\$ 3,177.75	\$ 3,420.00	7.62%
51440-004	Election-FICA/MED	130.25	157.00	376.85	95.03	243.10	243.10	261.63	7.62%
51440-006	Election Supply	2,737.55	6,559.22	6,256.17	3,596.95	4,000.00	4,000.00	4,000.00	0.00%
51440-011	Ed/Conf/Trav	92.60	72.17	205.40	348.06	350.00	350.00	500.00	42.86%
Total Expenses		\$ 4,718.37	\$ 8,840.09	\$11,844.65	\$ 5,282.20	\$ 7,770.85	\$ 7,770.85	\$ 8,181.63	5.29%

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 2015: None.

		AUDIT SERVICES							
		2010	2011	2012	2013	2014	2015		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
51510-009	Annual Audit	\$ 5,575.00	\$ 4,133.75	\$ 5,347.50	\$ 5,282.00	\$ 5,016.25	\$ 5,189.56	\$ 5,112.42	1.9%
Total Expenses		\$ 5,575.00	\$ 4,133.75	\$ 5,347.50	\$ 5,282.00	\$ 5,016.25	\$ 5,189.56	\$ 5,112.42	1.9%

* 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 requests 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, as is the Police Department. Court is held the first Thursday of each month at the Village Office. Judge Ron VanLanen, whom was re-elected in 2012, 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 the Management Team, and perform a multitude of customer service tasks and clerical duties in the front office. Melissa Heim has served as Municipal Court Clerk since 2009 and Lori Francar has been in her position since 1999.



Melissa Heim, Court Clerk/Administrative Clerk



Lori Francar, Police Clerk/Administrative Clerk

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

MUNICIPAL COURT									
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change	
51200-001-001 Judge Salary	\$ 6,300.04	\$ 6,080.04	\$ 6,780.04	\$ 6,590.46	\$ 7,850.00	\$ 7,850.00	\$ 7,850.00	0.00%	
51210-001-002 Clerk Wages	18,626.28	19,871.76	20,028.59	20,311.14	20,529.60	20,529.60	20,941.44	2.01%	
51210-003-002 Clerk WRS	2,018.65	2,261.35	1,175.72	1,345.78	1,437.07	1,437.07	1,424.02	-0.91%	
51200-004-001 Judge FICA/MED	428.40	419.16	428.40	428.40	600.53	600.53	600.53	0.00%	
51200-004-002 Clerk FICA/MED	1,326.81	1,304.54	1,198.49	1,385.66	1,570.51	1,570.51	1,602.02	2.01%	
51200-005-002 Muni Court- Fringe	8,273.77	10,176.65	6,643.25	7,231.78	8,086.22	8,086.22	6,210.11	-23.20%	
51200-006-000 Supplies/Software	4,017.45	4,081.51	4,648.48	5,219.02	5,250.00	5,250.00	5,500.00	4.76%	
51200-011-000 Court- Ed/Conf/Trav	2,128.13	1,969.35	1,884.05	2,043.64	2,125.00	2,000.00	2,125.00	0.00%	
51200-018-000 Jail Detention Fees	1,760.00	1,840.00	440.00	1,960.00	2,000.00	1,500.00	1,750.00	-12.50%	
51200-059-000 Municipal Attorney	18,226.10	19,797.43	23,321.41	27,138.61	21,750.00	22,750.00	23,100.00	6.21%	
Total Expenses	\$ 63,105.63	\$ 67,801.79	\$ 66,548.43	\$ 73,654.49	\$ 71,198.93	\$ 71,573.93	\$ 71,103.12	-0.13%	
Hobart \$	47,639.09								
Lawrence \$	23,464.03								

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
*Total Court Cases Disposed of All Cases	1208	995	825	1305	1231	833
**Adult Citations						
<i>Total Citations</i>	1202	1002	765	1455	1076	816
<i>Speeding</i>	415	330	232	340	236	202
<i>Seat Belt</i>	174	159	64	203	137	86
<i>Other/Misc.</i>	613	513	469	912	703	528
**Juvenile Citations						
<i>Total Juvenile Citations</i>	30	11	15	8	6	5
<i>Disorderly Conduct</i>	0	1	2	1	0	0
<i>Criminal Damage to Property</i>	7	0	2	0	1	2
Money Collected						
<i>Total Money Collected</i>	\$136,409.58	\$122,970.44	\$98,617.54	\$114,391.39	\$114,569.20	\$103,156.57
<i>Tax Intercept Collections</i>			\$9,746.13	\$7,325.71	\$8,295.43	\$7,961.26
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 committed one year and disposed of the following year						

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; to 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 Development Agreements that legally protect the interest of Village taxpayers;
- Provide funds for legal guidance when drafting new ordinances or policies;
- Provide resources to combat threatening actions of other governments or agencies, when those actions are not in the best interest of Hobart taxpayers.

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/inter-agency agreements.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

LEGAL SERVICES								
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
General Legal 51300-059 Expenses	\$ 294,781.33	\$ 239,183.08	\$ 172,064.40	\$ 253,424.59	\$ 204,500.00	\$ 192,500.00	\$ 204,500.00	0.0%
Total Expenses	\$ 294,781.33	\$ 239,183.08	\$ 172,064.40	\$ 253,424.59	\$ 204,500.00	\$ 192,500.00	\$ 204,500.00	0.0%

DEPARTMENT: TRIBAL AFFAIRS

GOAL:

To ensure the integrity of the Village’s municipal authority and jurisdiction over all non-trust parcels, to protect land from being removed from the Village tax base, and to educate the public on federal Indian policy and complexity of co-located governments.

GENERAL OBJECTIVES:

- Coordinate Village Board strategic direction with Village legal counsel;
- Monitor and analyze national, state, and local political/legal developments relevant to the Village;
- Recommend and implement policies or strategies to ensure the integrity of the Village’s municipal authority.



Elaine D. Willman, Director of Tribal Affairs

PROGRAM DESCRIPTION:

The Director of Tribal Affairs serves and reports directly to the Village Board. She provides direct assistance to the Village Board, in conjunction with Legal Counsel by providing advice, counsel and support to the Village Board on all matters related to tribal government, tribal government interactions and other such tribal-related affairs and policy matters. Elaine Willman serves has served as Director of Tribal affairs, and in many other roles, for the Village since 2008. She is a national expert and author on federal Indian policy and fills a unique position required for the Village.

Ms. Willman makes recommendations to the Village Board on all legal, political and legislative policy related to the Department of Tribal Affairs. She is the single point of contact for any tribal matters, maintains relationships with the media, legislators/representatives, municipal leaders, the Village Administrator/Staff, Legal Counsel and Village Board to promote and advance the best interests of the Village in regards to its policy and actions related to tribal affairs.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None. This is a new, stand-alone section of the Village budget in 2015.

DEPARTMENT OF TRIBAL AFFAIRS						
		2013	2014		2015	
		ACTUAL	BUDGET	2014 est.	BUDGET	% Change
51425-001	T.A. Salary	\$ -	\$ -	\$ -	\$ 39,375.00	n/a
51425-003	T.A. WRS	-	-	-	2,677.50	n/a
51425-004	T.A. FICA/MED	-	-	-	3,012.19	n/a
51425-005	T.A. Fringe	-	-	-	3,670.95	n/a
51425-011	T.A. Ed/Conf/Trav	-	-	-	1,000.00	n/a
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ 49,735.64	n/a

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 environments 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 up-keep. Additionally, utilities such as gas and electric are also line items in this program.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: Utility costs increases of 16.08%, or \$4,100 due to expected electric and gas rate increases from WPS, as well as historic cost trending upward.

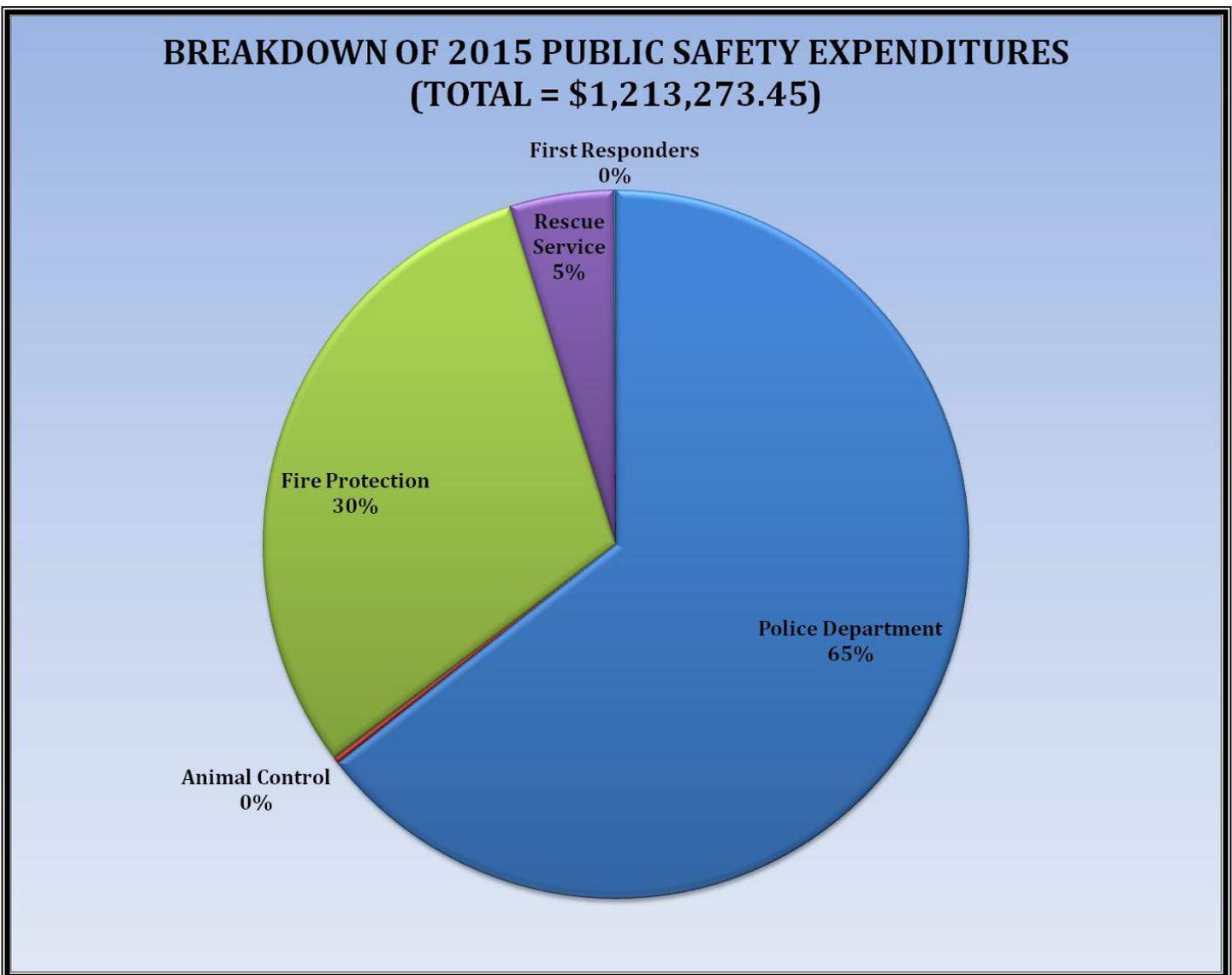
		GENERAL BUILDING/GROUNDS							
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
55300-00	Gypsy Moth Spraying	\$ 8,537.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51600-001	Building/Plant-Wage	15,884.93	13,022.50	12,685.25	29,461.68	9,502.69	9,502.69	10,408.74	9.53%
51600-002	Building/Plant-Pebsco	1,151.11	976.69	951.40	301.54	283.92	283.92	283.92	0.00%
51600-003	Building/Plant- WRS				1,508.42	381.27	381.27	431.99	13.30%
51600-004	Building/Plant-FICA/MED	221.63	188.85	183.93	1,817.21	443.04	443.04	796.27	79.73%
51600-006	Building/Plant-Supplies	3,287.44	2,953.69	3,841.05	1,868.32	3,250.00	3,250.00	3,250.00	0.00%
51600-015	Building/Plant-New Equip	678.76	-	559.90	-	400.00	400.00	400.00	0.00%
51600-039	Building/Plant-Maint	7,318.48	6,500.00	11,370.07	3,878.42	6,000.00	5,750.00	6,000.00	0.00%
51600-040	Building/Plant- Utilities	20,889.55	26,507.12	26,740.34	27,955.23	25,500.00	28,200.00	29,600.00	16.08%
TOTAL EXPENSES		\$57,968.94	\$50,148.85	\$56,331.94	\$66,790.82	\$45,760.92	\$48,210.92	\$51,170.92	11.82%

6.0 GENERAL FUND EXPENDITURES

6.2 PUBLIC SAFETY

BREAKDOWN OF PUBLIC SAFETY EXPENDITURES

SUMMARY OF VILLAGE EXPENDITURES: PUBLIC SAFETY								
	2010	2011	2012	2013	2014	2014 est.	2015	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	% Change
Police Department	\$ 510,236.22	\$ 576,559.62	\$ 644,823.08	\$ 691,174.60	\$ 704,618.27	\$ 717,682.36	\$ 781,733.20	10.9%
Animal Control	3,694.61	6,472.08	2,115.00	3,580.00	3,683.88	3,064.75	3,483.88	-5.4%
Fire Protection	296,558.77	347,029.57	352,341.63	370,630.34	366,887.57	364,756.65	369,105.16	0.6%
Rescue Service	42,315.72	43,525.56	53,091.00	54,427.68	55,791.00	56,691.12	58,090.00	4.1%
First Responders	2,377.88	1,075.02	970.53	525.00	3,361.21	-	861.21	-74.4%
Total Expenses	\$ 855,183.20	\$ 974,661.85	\$ 1,053,341.24	\$ 1,120,337.62	\$ 1,134,341.93	\$ 1,142,194.88	\$ 1,213,273.45	7.0%



PUBLIC SAFETY EXPENDITURES: 2010-2015



The following section 6.2 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.



Randy Bani, Chief of Police

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 (4) full-time and three (3) part-time patrol officers.

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

<u>Name</u>	<u>Police Experience (years)</u>
Chief Randy Bani	34
Officer Dan VanLanen	14
Officer Angel VanDenHeuvel	9
Officer Israel Deutsch	8
Officer Jeff Kola	7
Officer Randy Radloff (part-time)	3
Officer Chris Tremel (part-time)	1
Officer Matthew Prokash (part-time)	-

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 2015: Chief and patrol officer salary/wage increases. An additional 42 hrs/week of part-time patrol were added at an estimated cost of \$57,800. A non-recurring cost of \$7,500 for anticipated unemployment payments was also budgeted for 2014, but eliminated in 2015.

HOBART-LAWRENCE POLICE DEPARTMENT																
		2010	ACTUAL	2011	2012	2013	2014	2014 est.	2015	% Change						
				ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET							
52100-001	Police-Wages (full-time)	\$	346,504.35	\$	379,030.72	\$	432,867.27	\$	367,028.52	\$	360,888.44	\$	363,500.00	\$	367,440.24	1.82%
52100-001-002	Police-Wages (part-time)						89,621.28		81,705.00		92,500.00		130,015.08			59.13%
52100-003	Police-WRS		52,529.52		42,412.61		36,300.82		35,668.34		36,477.33		37,582.26		41,497.89	13.76%
52100-004	Police-FICA/MED		25,606.75		27,541.80		32,033.62		34,075.12		33,858.40		34,884.00		38,055.33	12.40%
52100-005	Police-Fringe		23,281.16		39,863.23		47,450.16		51,792.72		72,499.42		72,499.42		76,122.20	5.00%
52100-006	Police- Supplies		3,047.32		4,379.32		6,977.44		6,417.69		5,200.00		5,200.00		5,200.00	0.00%
52100-007	Police- Phones & Tech Support		6,618.96		9,520.83		10,098.05		20,543.63		12,350.00		14,500.00		12,350.00	0.00%
52100-011	Police- ED/Conf/Trav		4,030.24		3,425.68		2,076.32		3,102.88		6,050.00		3,550.00		6,050.00	0.00%
52100-015	Police- New Equipmt		575.57		2,478.33		1,480.80		590.97		1,850.00		1,500.00		1,850.00	0.00%
52100-016	Police-Fuel Expense		22,796.67		35,321.33		34,944.08		34,302.40		37,500.00		33,750.00		38,500.00	2.67%
52100-019	Police-WDC				10,896.74		10,419.54		11,238.50		9,606.90		9,606.90		7,568.33	-21.22%
52100-021	Police-Vehicle Maint		5,322.39		4,748.61		5,789.53		8,417.46		8,000.00		7,000.00		8,000.00	0.00%
52100-026	Police- Wkrs' Comp Ins.		15,235.87		6,558.51		11,243.28		14,646.18		15,788.58		16,351.77		20,027.16	26.85%
52100-028	Police - Uniform Exp		2,755.47		3,983.01		4,828.69		3,937.38		5,500.00		5,000.00		5,500.00	0.00%
52100-030	Police - Prof Liab Ins		-		1,436.39		3,501.34		3,882.69		2,121.12		1,830.24		1,876.00	-11.56%
52100-031	Police- Property Ins				538.40		-		296.00		404.08		1,397.84		1,432.79	254.58%
52100-032	Police- Auto Insurance		-		1,796.00		1,880.00		2,527.00		2,319.00		2,729.93		2,798.18	20.66%
52100-033	Police Health Reimbursement		-		-		-		-		-		9,800.00		10,250.00	
52100-066	Police - Weapons/Ammo		1,666.95		2,032.11		2,932.14		3,085.84		4,000.00		4,000.00		5,200.00	30.00%
52101-076	Police- Crime Prevention		265.00		596.00		-		-		1,000.00		500.00		1,000.00	-
52100-037	Police - Unemployment										7,500.00		-		1,000.00	-86.67%
Total Expenses		\$	510,236.22	\$	576,559.62	\$	644,823.08	\$	691,174.60	\$	704,618.27	\$	717,682.36	\$	781,733.20	10.94%
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	\$	523,761.24				
										Lawrence	\$	257,971.96				
										Total	\$	781,733.20				

INDICATORS & OUTCOMES:

Activity/Program Area	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Total Calls for Service						
All Calls	5305	5619	5629	6131	6823	7175
	FY2012	FY2013	FY2014			
Neighborhood Watch						
<i>Groups</i>	13	13	15			
<i>Meetings Held</i>	2	0	3			
<i>Greetings</i>	25	7	45			
House Checks						
<i>Total House Checks</i>	112	128	167			
Animal Complaints						
<i>Total Complaints</i>	130	153	182			
<i>Citations Issued</i>	18	11	7			
Traffic Citations						
<i>Citations/Accidents</i>	141/226	167/272	103/200			
<i>Speeding</i>	483	271	248			
<i>OWI</i>	73	52	43			
<i>Total citations</i>	1613	1887	892			
<i>Total Warnings</i>	290	331	351			
Non-Traffic Citations						
<i>Total citations</i>	128	124	82			
Property crimes						
<i>Burglary</i>	16	28	20			
<i>Theft</i>	52	69	68			
<i>Criminal Damage</i>	100	68	57			
Person crimes						
<i>Total Person-to-Person Crimes</i>	14	*186	*153			

*includes: harassment, disturbances, battery, and sex offense.

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Created Special Events Ordinance- issued first permits;
- Convened Weapons Discharge Committee and amended Weapons Discharge Ordinance per state hunting law changes;
- Overcame Officer scheduling issues/minimized overtime in light of resignations, training of new officers and medical leave issues;
- Efficiently handled investigative case load; major case resolution;
- Review and revised ordinances for General Code Re-codification process;
- Developed procedure for comprehensive electronic reporting (paper files no longer in inventory);

- Established medical drug drop box in Lawrence and Hobart for resident use;
- Developed master yearly training file for all department staff;
- Developed warrant and subpoena templates for officer use.

2015 STRATEGIC PLAN INITIATIVES:

- Analysis of EMS Service/Response Times;
- Police Department Level of Service and Staffing Study.
-

2015 MANAGEMENT INITIATIVES:

Initiative #1: Examine/improve upon FTO assignments and responsibilities;

Initiative #2: Prepare an evidence plan and procedures guide for officers;

Initiative #3: Review of all policies and procedures per International Association of Chiefs of Police to ensure HLPD is following best practices;

Initiative #4: Develop an investigator job description based on the areas/needs anticipated for this position;

Initiative #5: Review of the judge position needs/pay/future.

DEPARTMENT: HOBART VOLUNTEER FIRE DEPARTMENT

GOAL:

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



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.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

HOBART VOLUNTEER FIRE DEPARTMENT										
		2010	2011	2012	2013	2014	2014	2015		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Est.	BUDGET		% Change
52200-001	Fire Dept Salary/Mtg	\$ 21,260.63	\$ 25,064.46	\$ 36,100.15	\$ 39,100.18	\$ 36,500.00	\$ 36,500.00	\$ 37,000.00		1.37%
52200-002	FIRE - PEBSICO		446.25		15.00	-	-	-		
52200-004	Fire-FICA/MED	1,717.40	1,962.79	2,621.13	2,946.78	2,792.25	2,792.25	2,830.50		1.37%
52200-005	Fire-Fringe	2,303.84	2,174.00	2,114.00	2,046.00	2,175.00	2,175.00	2,175.00		0.00%
52200-006	Fire-Supplies	6,678.38	8,690.86	7,099.18	9,972.90	7,000.00	7,000.00	7,300.00		4.29%
52200-011	Fire-Ed/Conf/Trav	2,592.52	5,326.09	5,272.20	5,206.95	5,500.00	5,350.00	5,500.00		0.00%
52200-013	Fire-Lunch	2,744.69	1,737.56	7,760.39	5,124.88	4,750.00	5,000.00	5,000.00		5.26%
52200-015	Fire-New Equip	6,598.37	21,994.44	2,768.21	9,595.55	9,500.00	9,500.00	10,500.00		10.53%
52200-016	Fire-Fuel Exp	3,160.03	4,413.92	4,187.48	5,515.57	4,100.00	4,500.00	4,250.00		3.66%
52200-020	Fire-Physicals	3,468.00	4,230.00	4,529.00	4,801.00	3,750.00	3,750.00	3,750.00		0.00%
52200-021	Fire-Veh Maint	10,616.07	9,855.48	10,400.92	9,494.33	10,000.00	10,500.00	10,000.00		0.00%
52200-026	Fire-Worker's Comp	-	2,361.07	3,500.22	5,187.92	5,200.00	5,258.93	5,330.00		2.50%
52200-028	Fire-Uniform Expense	403.00	3,325.25	1,569.22	4,083.77	6,000.00	6,000.00	6,950.00		15.83%
52200-030	Fire-Liability Ins	-	1,798.51	10,431.50	9,653.24	7,423.92	6,405.84	6,598.02		-11.12%
52200-031	Fire-Property Ins	-	3,640.00	1,002.14	1,112.00	1,516.10	3,129.41	3,223.29		112.60%
52200-032	Fire-Auto Ins	-	2,724.80	3,246.00	3,512.00	2,941.00	1,707.82	1,759.05		-40.19%
52200-039	Fire-Station Maint	1,818.21	547.94	38.39	2,309.43	4,150.00	1,250.00	3,350.00		-19.28%
52200-050	Fire-Equip Repair	804.93	1,433.45	3,820.30	3,262.74	4,000.00	4,500.00	4,000.00		0.00%
52200-067	Fire-LOSP	19,438.70	22,268.70	22,847.20	24,656.10	26,555.30	26,403.40	26,555.30		0.00%
Total OPERATIONAL Expenses		\$ 83,604.77	\$ 123,995.57	\$ 129,307.63	\$ 147,596.34	\$ 143,853.57	\$ 141,722.65	\$ 146,071.16		1.54%
NON-OPERATIONAL EXPENSES:										
PUBLIC FIRE PROTECTION/HYDRANT RENTAL (WATER UTILITY SUBSIDY)										
		\$ 212,954.00	\$ 223,034.00		0.00%					
TOTAL BUDGETARY EXPENSE		\$ 296,558.77	\$ 347,029.57	\$ 352,341.63	\$ 370,630.34	\$ 366,887.57	\$ 364,756.65	\$ 369,105.16		0.60%

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Incidents						
<i>Total Incidents</i>	83.0	78.0	96.0	93.0	96.0	89.0
<i>Structure Fires</i>	25.0	23.0	23.0	21.0	22.0	30.0
<i>Vehicle Incidents</i>	18.0	26.0	23.0	24.0	31.0	9.0
<i>Brush / Wildland</i>	9.0	7.0	9.0	8.0	5.0	2.0
<i>MABAS(Mutual Aid Box Alarm System)</i>	11.0	5.0	15.0	18.0	3.0	13.0
<i>False Alarms</i>	20.0	17.0	26.0	22.0	30.0	35.0
Response Times						
<i>*Average Response from dispatch to arrival (Minutes)</i>	8.2	8.6	8.5	8.3	8.3	8.4
<i>Average Length of Call (Hours)</i>	1.3	1.4	1.1	1.3	1.5	1.0
<i>Average Personnel per Incident</i>	9.0	7.0	7.0	7.0	7.2	7.0
Personnel Participation						
<i>Average Personnel at Meetings</i>	25.6	25.0	22.0	21.5	24.2	23.9
<i>Average Personnel at Trainings</i>	26.3	23.0	20.0	20.0	26.6	22.9
<i>**Average Personnel at Maintenance night</i>	n/a	n/a	n/a	7.0	9.7	15.8
Fire Safety Activities						
<i>Public Education Activities</i>	10.0	9.0	11.0	18.0	16.0	18.0
<i>Fire Inspections</i>	187.0	190.0	207.0	203.0	290.0	250.0
Population & Membership						
<i>Total Firefighters</i>	35.0	29.0	29.0	28.0	30.0	28.0
<i>Population Served</i>	5868	5928	6364	6501	7070	7610
<i>Firefighters per Capita</i>	0.0060	0.0049	0.0046	0.0043	0.0042	0.0037
<i>*Does not include MABAS incidents</i>						
<i>**Attendance is required for 5 Firefighters per event</i>						

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Acquired new pick-up truck to be used as a fire command vehicle on a weekly rotational schedule with department officers;
- Improved inventory control, incident tracking, and personnel record keeping with new software;
- Condensed monthly maintenance nights from two to one night to increase training events;
- Initiated an “Engineer” designation within the firefighter rank to improve fire engine operations;
- Applied for and received a DNR wildland grant, purchases include safety equipment, hoses, fire suppression foam, and tools;

- Increased specialized training with outside contractors and consultants;
- Improved new firefighter application, orientation and training guidelines.

2015 STRATEGIC PLAN INITIATIVES:

- Analysis of EMS service and response times.

2015 MANAGEMENT INITIATIVES:

Initiative #1: Review and update fees for fire service ordinance and improve procedures for collection;

Initiative #2: Continue review of established fire ground standard operating procedures;

Initiative #3: Improve fire hose and nozzle testing and tracking program;

Initiative #4: Examine and potentially develop residential home fire inspection service;

Initiative #5: Improve business fire inspection forms and software interface.

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 2015: 2.5% COLA per County Rescue contract plus an estimated increase in the per capita cost associated with the service agreement.

COUNTY RESCUE SERVICES									
		2010	2011	2012	2013	2014		2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
52300-023	Ambulance	\$ 42,315.72	\$ 43,525.56	\$ 53,091.00	\$ 54,427.68	\$ 55,791.00	\$ 56,691.12	\$ 58,090.00	4.12%
Total Expenses		\$42,315.72	\$43,525.56	\$53,091.00	\$54,427.68	\$55,791.00	\$56,691.12	\$58,090.00	4.12%

DEPARTMENT/SERVICE: HOBART FIRST RESPONDERS

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 effectively minimize 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 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 Hobart’s large geography of 33 sq. miles. 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 30 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.

2015 First Responders

Rick and Tammy Braun
 Vickie Collins
 Ryan Demars
 Linda and Ron Hieronimczak

Kevin Kissel
 Tim Lorenz
 Brett Stauber
 Jennifer Summers
 Mack Teske

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

FIRST RESPONDERS									
		2010	2011	2012	2013	2014	2014 est.	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	% Change
52310-001	First Resp-Salary/Wage	\$ 890.00	\$ 510.00	\$ 765.00	\$ -	\$ 800.00	\$ -	\$ 800.00	0.00%
52310-004	First Resp-FICA/MED		39.02	58.53	-	61.21	-	61.21	0.00%
52320-006	First Resp- Supplies	1,363.10	-	147.00	-	1,150.00	-	-	-100.00%
52320-015	First Resp-New Equip	-	526.00	-	525.00	1,000.00	-	-	-100.00%
52320-050	First Resp-Repairs	124.78	-	-	-	350.00	-	-	-100.00%
Total Expenses		\$ 2,377.88	\$ 1,075.02	\$ 970.53	\$ 525.00	\$ 3,361.21	\$ -	\$ 861.21	-74.38%

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 \$25 per call and additional costs apply if Gary has to board the animal. The animal is then taken to the Humane Society for a \$155 fee to the Village.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

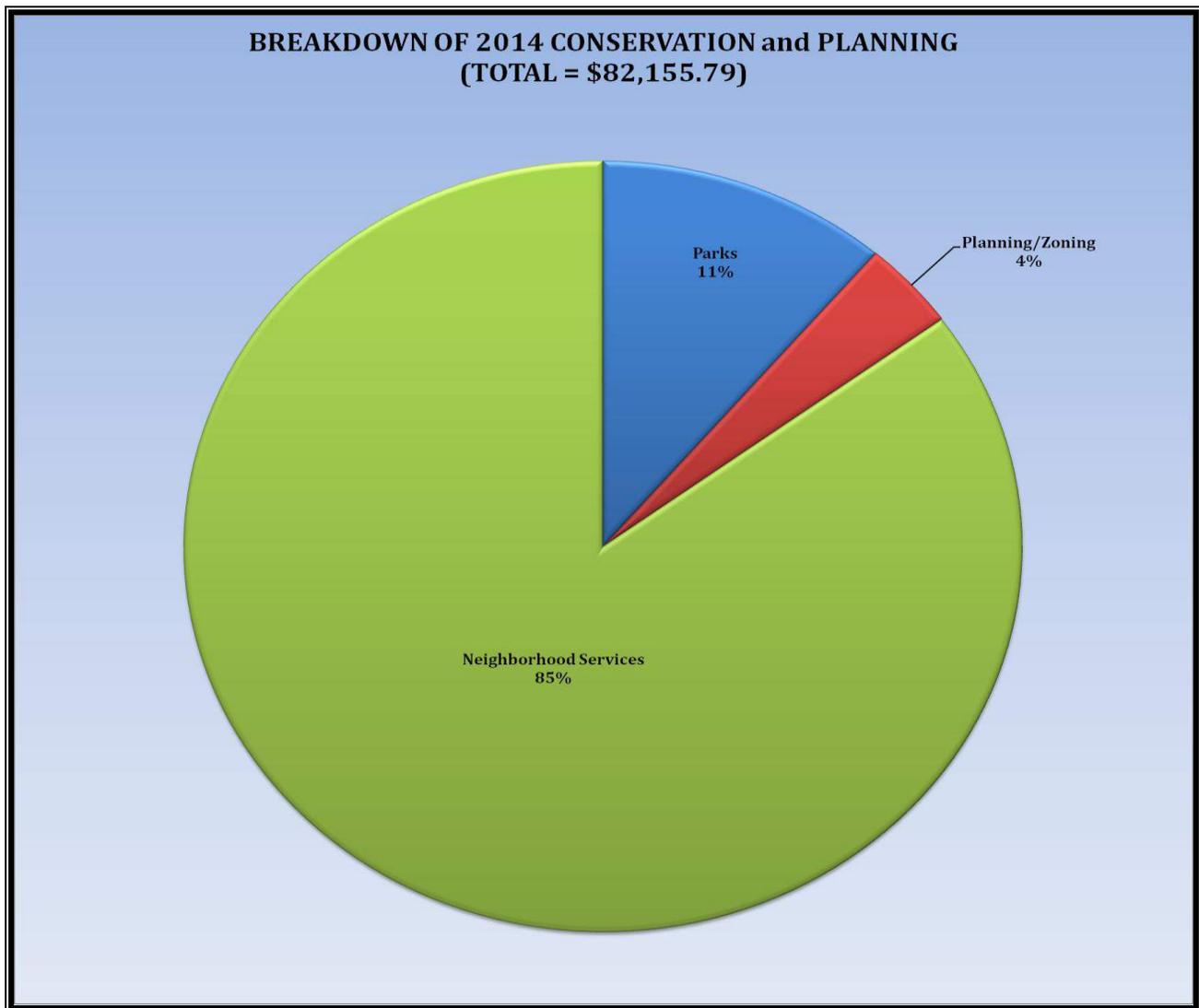
HUMANE OFFICER									
		2010	2011	2012	2013	2014	2014 est.	2015	% Change
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	
54110-001	Humane Officer-Salary	\$ 1,910.00	\$ 3,005.52	\$ 730.00	\$ 1,100.00	\$ 1,550.00	\$ 1,500.00	\$ 1,500.00	-3.23%
54110-003	Humane Officer-WRS	210.11	-	-	-	-	-	-	
54110-004	Humane Officer-FICA/MED	153.96	185.25	-	-	133.88	114.75	133.88	0.00%
54110-005	Humane Officer-Fringe	114.87	-	-	-	-	-	-	
54110-006	Humane Officer- Supplies	-	196.31	-	-	250.00	250.00	250.00	0.00%
54110-014	Humane Officer- Fees	-	270.00	-	-	-	-	-	
54110-071	Humane Society	1,305.67	2,815.00	1,385.00	2,480.00	1,750.00	1,200.00	1,600.00	-8.57%
Total Expenses		\$ 3,694.61	\$ 6,472.08	\$ 2,115.00	\$ 3,580.00	\$ 3,683.88	\$ 3,064.75	\$ 3,483.88	-5.43%

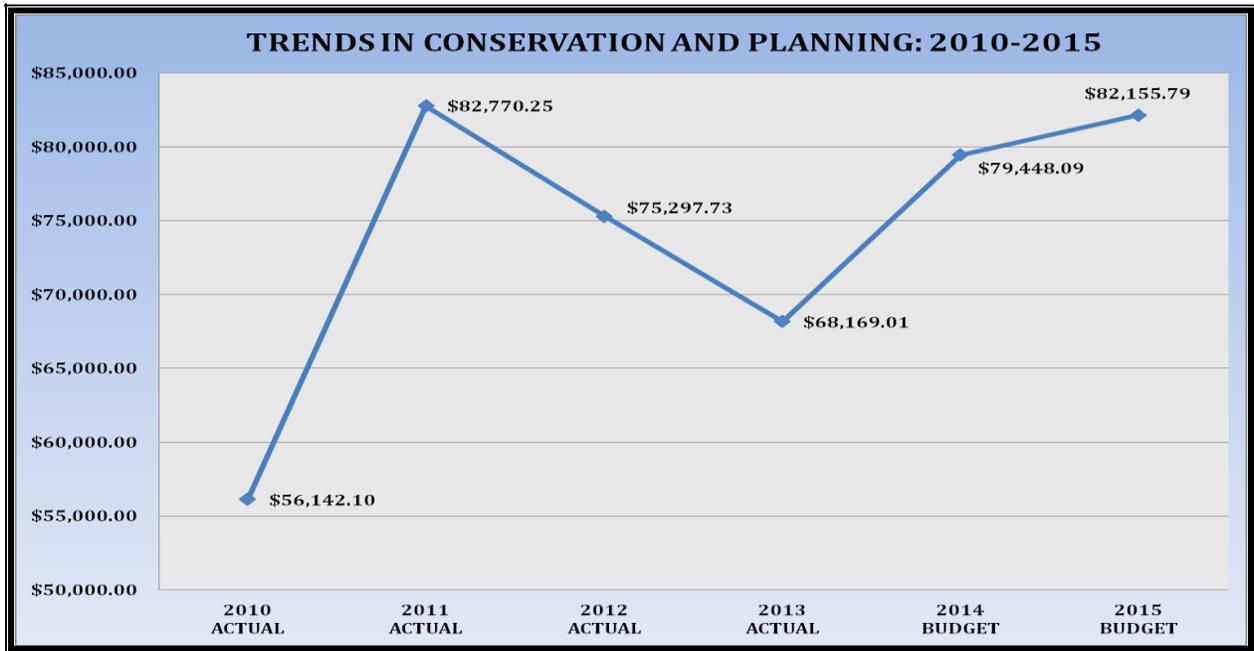
6.0 GENERAL FUND EXPENDITURES

6.3 CONSERVATION AND PLANNING

BREAKDOWN OF CONSERVATION and PLANNING EXPENDITURES

SUMMARY OF VILLAGE EXPENDITURES: CONSERVATION and PLANNING								
	2010	2011	2012	2013	2014	2014 est.	2015	% Change
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	
Parks	\$ 9,864.15	\$ 21,495.23	\$ 15,439.34	\$ 5,364.13	\$ 10,800.00	\$ 7,350.00	\$ 9,250.00	-14.35%
Planning/Zoning	369.60	3,550.00	2,550.00	1,230.00	3,050.00	3,250.00	3,050.00	0.00%
Neighborhood Services	45,908.35	57,725.02	57,308.39	61,574.88	65,598.09	65,348.09	69,855.79	6.49%
Total Expenses	\$ 56,142.10	\$ 82,770.25	\$ 75,297.73	\$ 68,169.01	\$ 79,448.09	\$ 75,948.09	\$ 82,155.79	3.41%





The following section 6.3 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:

- 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 and make recommendation for both enforcing and improving the Chapter 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.



Allyn Dannhoff, Director of Neighborhood Services

PROGRAM DESCRIPTION:

The Division of Buildings & Code Compliance is responsible for a variety of planning and development-related activities including: administration and enforcement of Village zoning, floodplain and shore land ordinances, all applicable building codes, Village nuisance and property maintenance ordinances; geographic information mapping, support to various Village boards/commissions; issuance of permits, plan reviews, code consultations, and 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, and 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 2015: A portion of a 5% salary increase for the DNS position and associated fringe and payroll taxes shown in the department line items.

DEPARTMENT OF NEIGHBORHOOD SERVICES, DIVISION OF BUILDINGS & CODE COMPLIANCE									
		2010	2011	2012	2013	2014		2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
52400-001	Insp&Neigh- Salary	\$ 34,611.18	\$ 38,770.16	\$ 40,963.33	\$ 42,951.33	\$ 45,933.00	\$ 45,933.00	\$ 48,225.99	4.99%
52400-003	Insp&Neigh- WRS	2,975.06	4,564.41	2,403.70	2,839.72	3,215.31	3,215.31	3,279.37	1.99%
52400-004	Insp&Neigh- FICA/MED	2,486.51	2,786.92	2,982.94	3,140.53	3,513.87	3,513.87	3,689.29	4.99%
52400-005	Insp&Neigh-Fringe	5,803.59	6,785.02	6,049.94	6,846.84	7,885.91	7,885.91	9,611.14	21.88%
52400-006	Insp&Neigh-Supplies	-	2,858.13	2,732.00	3,225.76	2,800.00	2,800.00	2,800.00	0.00%
52400-011	Insp&Neigh-Ed/Conf/T	-	909.74	1,132.06	1,544.24	1,000.00	1,000.00	1,000.00	0.00%
52400-016	Insp&Neigh-Fuel	-	1,050.64	1,044.42	1,026.46	1,050.00	1,000.00	1,050.00	0.00%
52401-021	Insp&Neigh Veh Maint	32.01	-	-	-	200.00	-	200.00	0.00%
Total Expenses		\$ 45,908.35	\$ 57,725.02	\$ 57,308.39	\$ 61,574.88	\$ 65,598.09	\$ 65,348.09	\$ 69,855.79	6.49%

INDICATORS & OUTCOMES:

ACTIVITY/PROGRAM AREA	FY2010	FY2011	FY2012	FY2013	FY2014
Summary Permit Data					
<i>Number of Permits</i>	195	211	299	325	256
<i>Total Valuation</i>	\$14,203,468	\$29,211,856	\$28,257,623	\$28,984,079	\$22,749,733
Residential Summary					
<i>New 1&2 Family Dwelling Structures</i>	45	60	102	80	64
<i>New Multi-Family Structures</i>	4	6	9	16	9
<i>Total New Multi-Family Dwelling Units</i>	56	48	128	106	92
<i>Total Residential Valuation on Permits</i>	\$5,012,850	\$12,446,050	\$19,377,777	\$25,776,688	\$19,951,685
Commercial & Industrial Summary					
<i>New Commercial & Industrial</i>	2	2	4	8	6
<i>Commercial & Industrial Additions</i>	0	1	1	3	2
<i>Commercial & Industrial Alterations</i>	1	2	1	7	10
<i>Total Commercial/Industrial Valuation on Permits*</i>	\$4,590,715	\$7,183,255	\$233,300	\$2,924,465	\$2,664,142
Planning & Zoning Commission					
<i>Number of Meetings</i>	13	14	11	10	13
<i>Conditional Use Permits & Ordinance Amendments</i>	7	5	7	9	6
	5	9	9	1	14
<i>Plats</i>	0	2	3	2	1
<i>Certified Survey Maps</i>	5	5	2	4	4
<i>Rezoning</i>	5	5	3	4	4
<i>Other Commission Actions</i>	**0	**0	**0	**0	1
Board of Appeals					
<i>Number of Meetings</i>	2	0	1	1	2
<i>Variations Approved</i>	2	0	1	1	2
Site Review Committee					
<i>Number of Meetings</i>	3	5	6	5	6
<i>Applications Reviewed</i>	3	5	12	7	7
* Valuation based on when permits are issued not when value is realized on assessment roll					
**These permit numbers do not include those issued for just electric, HVAC or plumbing work (repairs and alterations.) 101 permits, \$282,926 valuation.					

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Prepared/secured adoption of updated Floodplain Ordinance satisfying FEMA and DNR requirements;
- Prepared/secured adoption of accurate Floodplain mapping of Trout Creek;
- Prepared/secured adoption of updated Non-Metallic Mining Reclamation ordinance satisfying DNR requirements;
- Prepared/secured adoption of A2-Exclusive Agricultural Zoning District ordinance amendments necessary for Department of Agriculture, Trade, and Consumer Protection certification for participation in the State's Farmland Preservation Tax Credit Program;
- Prepared/ secured approval of Polo Point Second Addition Plat and Planned Development Overlay;
- Evaluated Web GIS feature for utilization and functionality, determined feature was not being used as broadly as envisioned-terminated this feature;
- Prepared/ secured approval of Zoning Ordinance amendments addressing Non-Conforming Structures, 1&2 Family Dwelling Façade Aesthetics, detached garage sizes;
- Secured Site Review Committee Approval for Shining Stars Day Care, phase 1 of an 80 dwelling unit leased residence in Centennial Centre, office addition for Power Train Services on Packerland Dr., and site preparation/excavation activities necessary to facilitate future development at southeast corner of Cty. Hwy. GE and State Rd. 54.

2015 STRATEGIC PLAN INITIATIVES:

- Undertake complete Revision of Village Comprehensive Plan;
- Develop Business Park Architectural & Design Standards

2015 MANAGEMENT INITIATIVES:

Initiative #1: Evaluate Certificate of Survey requirements.

Initiative #2: Expand upon information provided on Division of Neighborhood Services web page.

Initiative #3: Continue efforts with educational brochures: develop brochure on building codes unique to Hobart, frequently asked remodeling questions, update existing brochures; others as identified.

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 commercial construction building plans.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

PLANNING & ZONING EXPENSES									
		2010	2011	2012	2013	2014		2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
56300-001	Planning & Zoning Mtg	\$ 369.60	\$ 2,725.00	\$ 1,725.00	\$ 955.00	\$ 2,175.00	\$ 2,175.00	\$ 2,175.00	0.0%
56402-001	Site Review Meetings	-	825.00	825.00	275.00	875.00	1,075.00	875.00	0.0%
Total Expenses		\$ 369.60	\$ 3,550.00	\$ 2,550.00	\$ 1,230.00	\$ 3,050.00	\$ 3,250.00	\$ 3,050.00	0.0%

DEPARTMENT: PARKS, PROMOTIONS & URBAN FORESTRY

GOAL:

To ensure the enjoyment of public parks and open spaces through proper maintenance; encourage public to use parks; 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 three 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. 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. Recently constructed in 2014, *Jan Vos Memorial Park* is a true "pocket park," located on less than 1.5 acres on Centennial Centre Boulevard. This park offers playground geared for younger children, an open-air shelter (to be constructed in 2015), and a playing field.



Top Left to Right:
Veterans Memorial; Fallen Officers Memorial. Both are located at *Four Seasons Park* on N. Overland Road.



Bottom Left to Right:
Pine Tree Park: located on N. Pine Tree Rd.

Jan Vos Park: located on Centennial Centre Blvd.



Hobart is 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 2015: None.

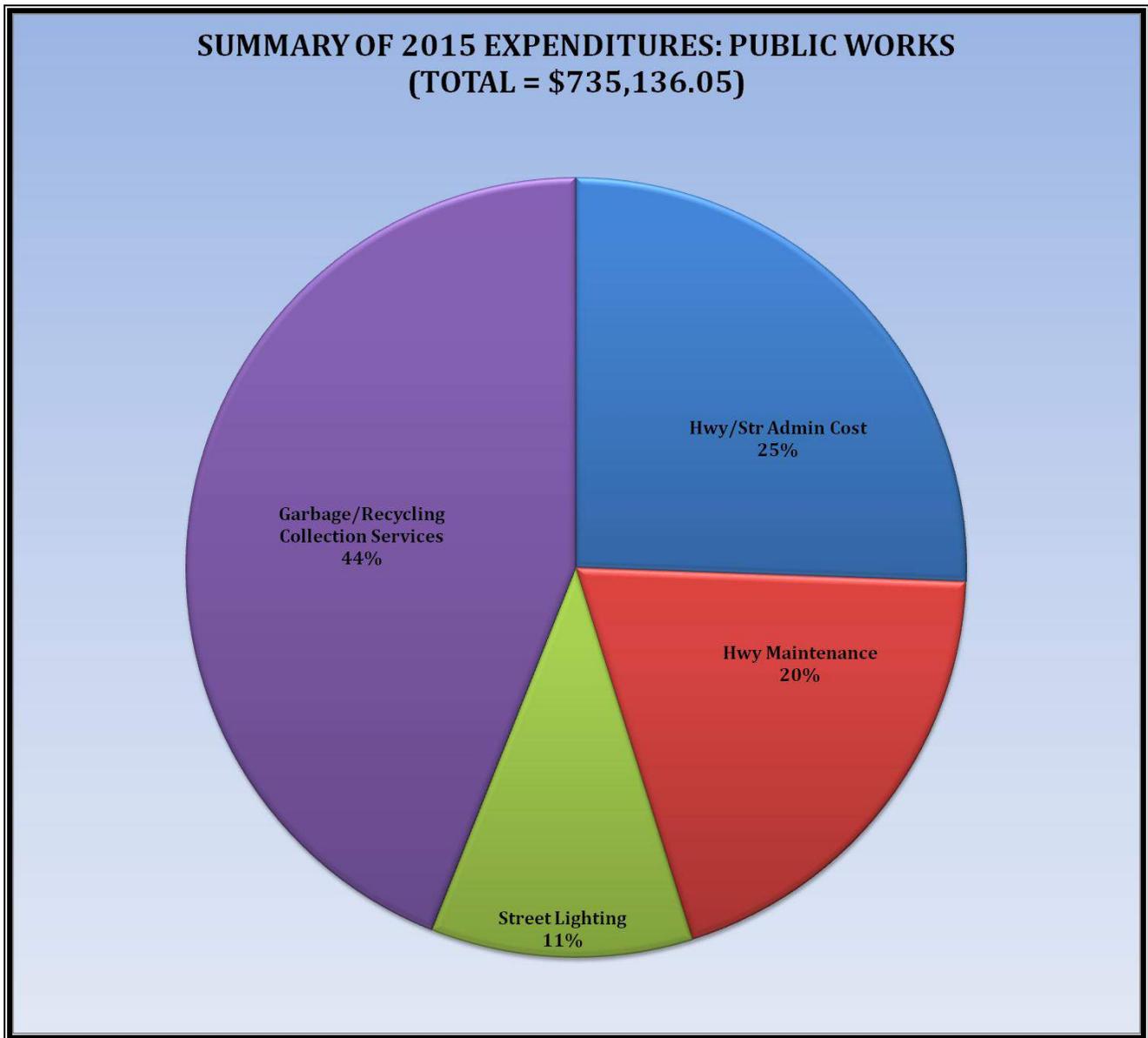
PARKS MAINTENANCE, PROMOTIONS and URBAN FORESTRY									
		2010	2011	2012	2013	2014		2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
55200-001	Park&Rec-Wage	\$ -	\$ 2,274.27	\$ 6,945.06	\$ -	\$ -	\$ -	\$ -	
55200-004	Park&Rec-FICA/MED		173.16	532.18	-	-	-	-	
55200-006	Park&Rec-Supplies	102.41	1,600.71	1,459.70	1,395.55	1,050.00	1,050.00	1,250.00	19.05%
55200-016	Park&Rec-Fuel	556.28	1,000.00	-	-	-	-	-	
55200-039	Park&Rec- Site Maintenance	7,447.07	7,861.62	5,168.81	3,659.49	6,750.00	6,200.00	6,750.00	0.00%
55200-045	Park&Rec-Promotions	1,758.39	1,796.90	1,333.59	236.09	1,250.00	-	500.00	-60.00%
55200-046	Park&Rec-Tree Treatment/Protection	-	6,788.57	-	73.00	1,750.00	100.00	750.00	-57.14%
Total Expenses		\$ 9,864.15	\$ 21,495.23	\$ 15,439.34	\$ 5,364.13	\$ 10,800.00	\$ 7,350.00	\$ 9,250.00	-14.35%

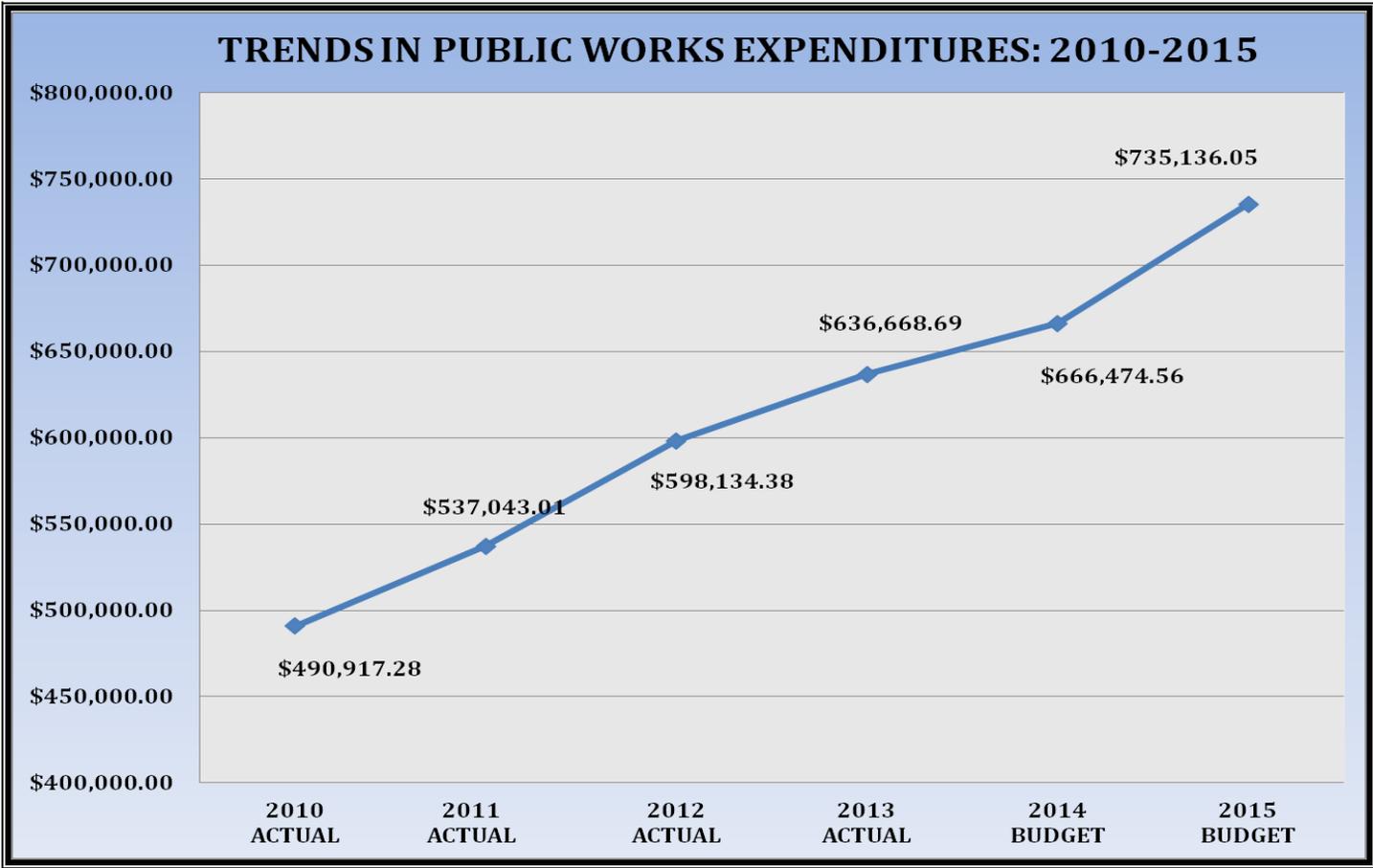
6.0 GENERAL FUND EXPENDITURES

6.4 PUBLIC WORKS ADMINISTRATION/MAINTENANCE

BREAKDOWN OF PUBLIC WORKS ADMINISTRATION/MAINTENANCE

SUMMARY OF VILLAGE EXPENDITURES: DIVISION PUBLIC WORKS								
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
Hwy/Str Admin Cost	\$ 114,198.86	\$ 145,552.53	\$ 129,808.44	\$ 184,240.16	\$ 174,046.47	\$ 177,521.97	\$ 188,008.80	8.02%
Hwy Maintenance	98,332.69	97,800.21	135,244.53	87,355.93	125,000.00	120,250.00	144,000.00	15.20%
Street Lighting	62,179.94	75,191.46	78,525.44	79,090.34	79,928.09	76,073.57	79,877.25	-0.06%
Garbage/Recycling Collection Services	216,205.79	218,498.81	254,555.97	285,982.26	287,500.00	312,500.00	323,250.00	12.43%
Total Expenses	\$ 490,917.28	\$ 537,043.01	\$ 598,134.38	\$ 636,668.69	\$ 666,474.56	\$ 686,345.54	\$ 735,136.05	10.30%





The following section 6.4 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/de-icing 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:



Jerry Lancelle, Public Works & Utilities Coordinator

The Division of Public Works serves our large, rural Village and two public parks. Management personnel consist of Director of Neighborhood Services, Allyn Dannhoff, and Public Works and Utilities Coordinator, Jerry Lancelle. When not behind the desk, Mr. Lancelle joins four (4) field personnel. Winter and summer seasonal positions are also utilized to balance the summer/winter workload of the division.

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 include: repair/replacement of pipes, hydrants, pumps and valves.
- Provide snow/ice control for streets and public parking lots;
- Maintenance of Village buildings, structures, and public lands.
- Facilitate our refuse and single-stream recycling program.
- Coordinate activities with Village consulting engineer for improvements, repairs, and expansion of Village infrastructure.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: \$21,500 of DPW signage line item of \$25,500 to accommodate welcome signage program. Property insurance increase of ~\$1,700. \$3,850 increase in Stone line item for road shouldering program. 2% wage/salary increase for all department employees; certain employees may see more of an increase as they are on a pay progression schedule as relatively new employees.

PUBLIC WORKS-HIGHWAY/STREET MAINTENANCE									
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change	
53100-015 DPW-New Equip	\$ 2,128.59	\$ 698.23	\$ 5,751.98	\$ 3,309.96	\$ 6,000.00	\$ 3,500.00	\$ 4,750.00	-20.8%	
53100-060 DPW- Snow Rem	18,115.64	26,853.13	35,258.77	3,128.77	2,450.00	4,150.00	2,750.00	12.2%	
53100-084 DPW-Stone	4,829.13	392.69	718.76	3,329.35	4,000.00	4,500.00	7,850.00	96.3%	
53100-086 DPW-Signage	7,603.00	13,449.95	5,243.01	5,980.35	9,500.00	9,000.00	25,500.00	168.4%	
53100-088 DPW-Rd Preventive Maint & Repair	15,182.85	17,033.42	47,394.12	13,936.20	40,500.00	40,500.00	40,500.00	0.0%	
53100-090 DPW- Salt/Sand	39,662.35	35,742.45	29,555.84	53,953.66	52,000.00	52,000.00	53,800.00	3.5%	
53100-091 DPW- Grass/ROW Maint/Yard Waste	5,653.42	3,232.84	8,618.68	1,540.00	5,200.00	2,500.00	4,250.00	-18.3%	
53100-093 DPW- EquipLabor/Bridge Aid Match	828.26	-	204.05	-	2,000.00	750.00	1,250.00	-37.5%	
53100-050 DPW-Equip Repr	4,329.45	397.50	2,499.32	2,177.64	3,350.00	3,350.00	3,350.00	0.0%	
Total Expenses	\$ 98,332.69	\$ 97,800.21	\$135,244.53	\$ 87,355.93	\$125,000.00	\$120,250.00	\$144,000.00	15.2%	

PUBLIC WORKS-HIGHWAY/STREET ADMINISTRATION									
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change	
53100-001-003 DPW-Admin Salary	\$ -	\$ 5,371.71	\$ 12,896.71	\$ 12,910.83	\$ 13,199.00	\$ 13,199.00	\$ 13,463.00	2.00%	
53100-001-004 DPW-Labor Wage	74,544.79	80,599.88	65,375.00	89,514.17	92,752.48	92,752.48	107,371.94	15.76%	
53100-003-003 DPW-Admin WRS	-	565.16	743.36	854.62	923.93	923.93	915.48	-0.91%	
53100-003-004 DPW-Labor WRS	7,221.59	7,363.80	3,666.58	5,265.32	6,142.67	6,142.67	6,451.29	5.02%	
53100-004-003 DPW- Admin FICA/MED	-	387.74	921.88	983.32	1,009.72	1,009.72	1,029.92	2.00%	
53100-004-004 DPW- Labor FICA/MED	5,556.47	5,948.79	4,803.10	6,346.86	7,095.56	7,095.56	8,213.95	15.76%	
53100-005-003 DPW-Admin Fringe	-	859.05	93.00	95.16	138.34	138.34	140.93	1.87%	
53100-005-004 DPW- Labor Fringe	7,452.33	7,654.88	10,061.80	26,299.14	20,114.53	20,114.53	14,665.18	-27.09%	
53100-006-000 DPW- Supplies	3,417.46	10,965.45	6,742.52	9,964.21	6,250.00	7,500.00	6,750.00	8.00%	
53100-011-000 DPW- Ed/Conf/Trav	784.75	941.88	909.61	1,229.77	1,500.00	1,500.00	1,500.00	0.00%	
53100-016-000 DPW- Fuel	9,542.24	12,374.32	6,458.22	9,083.50	11,250.00	11,100.00	11,250.00	0.00%	
53101-021-000 DPW-Vehicle Maint	5,679.23	8,651.93	11,005.94	15,325.26	7,950.00	9,000.00	9,000.00	13.21%	
53100-030-000 DPW-Liability Ins	-	239.94	1,408.75	1,727.00	1,325.70	1,143.90	1,178.22	-11.12%	
53100-031-000 DPW-Property Ins	-	923.20	915.23	966.00	1,316.54	2,977.72	3,067.05	132.96%	
53100-032-000 DPW-Auto Ins	-	2,704.80	3,806.74	3,675.00	3,078.00	2,924.12	3,011.84	-2.15%	
Total Expenses	\$ 114,198.86	\$ 145,552.53	\$ 129,808.44	\$ 184,240.16	\$ 174,046.47	\$ 177,521.97	\$ 188,008.80	8.02%	

INDICATORS AND OUTCOMES:

Activity/Program Area	Measurement	FY2010	FY2011	FY2012	FY2013	FY2014
Infrastructure Inventory						
<i>Road Lanes</i>	Miles	83.0	83.6	84.6	87.7	87.7
<i>Sewer Mains</i>	Lineal Feet	139,359.0	145,653.0	155,685.0	160,019.0	160,019.0
<i>Water Mains</i>	Lineal Feet	208,256.0	218,830.0	219,967.0	227,059.0	227,059.0
<i>Storm Mains</i>	Lineal Feet	45,821.0	50,659.0	54,154.0	65,249.0	65,249.0
Snow Removal						
	Number of Responses	32	31	24	38	46
	Snowfall amount	55.0	69.0	24.2	66.5	72.1
	Tons of Salt used	548.0	632.0	511.0	924.0	894.0
	Crew Hours	718.0	810.0	543.0	903.5	1,091.0
Road Maintenance						
<i>Potholes</i>	Cold mix (Tons)	n/a	40.0	35.0	44.8	33.0
	Crew Hours	n/a	69.0	60.0	245.0	195.0
<i>Shouldering</i>	Material (Tons)	n/a	60.0	80.0	420.0	46.0
	Crew Hours	n/a	72.0	90.0	160.0	65.5
<i>Street Sweeping</i>	Contractor Hours	n/a	134.0	116.0	124.0	
<i>Signage</i>	Signs installed / replaced	n/a	30	22	152	85
	Crew Hours	n/a	12.0	10.0	270.0	150.0
Solid and Yard Waste Collection						
<i>Yard Waste</i>	Tonnage Collected	0.0	0.0	30.0	350.0	445.0
	Crew Hours	0.0	0.0	20.0	130.0	139.0
<i>Solid Waste</i>	Tonnage Collected	1,398.38	1,369.64	1,395.10	1,520.87	1,537.22
<i>Recyclable</i>	Tonnage Collected	609.16	636.18	617.03	629.79	660.44
Utilities						
<i>Utility Locates</i>	Number of Locates	n/a	1,150	1,364	2,021	1,588
	Crew Hours	n/a	575.0	682.0	338.0	342.0
<i>Scheduled Daily Rounds</i>	Crew Hours	730.0	730.0	730.0	803.0	258.0
Water Utility						
<i>New Meters</i>	Installed	50	70	116	92	109
	Crew Hours	20.0	32.0	57.0	61.0	78.0
<i>Meters Exchanged</i>	Number replaced	61	73	172	354	7
	Crew Hours	30.0	45.0	73.0	297.0	4.0
<i>Meters Repaired/Tested</i>	Number	87	52	174	496	42
<i>Move in/out Reads</i>	Number of Reads	79	106	203	113	202
	Crew Hours	20.0	27.0	51.0	87.5	126.0
<i>Valve Turning</i>	Valves Turned	n/a	304	147	57	45
	Crew Hours	n/a	91.0	73.0	28.0	26.0
<i>Watermain Flushing</i>	Crew Hours	160.0	148.0	68.0	79.5	64.0
<i>Water sampling</i>	Number of Samples	84	90	130	92	126
	Crew Hours	63.0	68.0	98.0	134.0	182.0
Sanitary Sewer						
<i>Sewer Mains</i>	Cleaned (Lineal Feet)	43,479.0	0.0	44,375.0	46,140.0	40,393.0
	Contractor Hours	40.0	0.0	50.0	56.0	47.0
	Televising (Lineal Feet)	43,479.0	0.0	44,352.0	46,140.0	40,393.0
	Contractor Hours	67.0	0.0	72.0	96.0	90.0

SIGNIFICANT RECENT ACCOMPLISHMENTS:

- Implemented Winter Storm Pre-Treatment program; applying salt brine to strategic areas of Village roads to areas historically prone to ice formation;
- Developed Jan Wos Park in *Centennial Centre* completing grading lawn, installation of several pieces of playground equipment and fixtures, and park sign- final work to be completed in 2015;
- Converted utility fact sheets identifying location of water and sanitary laterals for developed parcels to electronic records providing in-field accessibility;
- Marked 90% of water system curb stop locations on the pavement or curbs, written records updated, aiding in quick locates;
- Implemented electronic Supervisory Control and Data Acquisition (SCADA) system providing ability to monitor and adjust water and sanitary sewer functions remotely to create labor efficiency;
- Expanded Yard Waste Drop Off site hours to include Saturday hours;
- Conducted Electronics Recycling Day providing compliant and environmentally- sensitive disposal, reducing electronics illegally reaching landfill and roadside ditches;
- Improved road shouldering production and time efficiencies employing a jig built by the DPW crew used to accurately place and grade;
- Implemented Employee Performance Reviews, identifying training and education efforts for employee and Village benefit;
- Prepared Capital Vehicle/Equipment and Capital Buildings & Grounds recommendations; identifying equipment and vehicle life cycles and building & grounds future outlays;
- Replaced Water Tower Re-circulating Line with improved design to prevent freezing bursts in extreme cold periods;
- Analyzed & summarized status of Village roads, identifying options for optimal road reconstruction and maintenance.

2015 STRATEGIC PLAN INITIATIVES:

- Finalize Multi-Year Capital Improvement Plan;
- Finalize Sidewalk, Right-of-Way Maintenance Ordinance.

2015 MANAGEMENT INITIATIVES:

Initiative #1: Implement Fire Hydrant Repainting program;

Initiative #2: Develop an updated Capacity, Management and Operations Manual (CMOM) for the sewer utility;

Initiative #3: Identify options for optimal road reconstruction and maintenance budget;

Initiative #4: Develop Scheduled Equipment, Vehicle, Utility Maintenance Program;

Initiative #5: Complete marking of centerline culvert ends for easier identification during ditch mowing operations;

Initiative #6: Expand upon information provided on Division of Neighborhood Services web page.

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;
- Ensure/compliment hauling service provided by 3rd party contractor.

PROGRAM DESCRIPTION:

The Village contracts for residential trash and recycling services with Harter's Fox Valley Disposal. User charges for 2015 remained unchanged from 2014's charges. The charges that will appear on your property tax bill (depending on the size of refuse cart you have) are as follows:

Container Size	2013 Charges	2014 Charges	2015 Charges
95 Gal.	\$148.91	\$145.19	\$145.19
32 & 65 Gal.	\$146.96	\$143.29	\$143.29
32 Gal.	\$137.24	\$133.81	*n/a

**charges for 32 gallon bins will be the same as 65 gallon beginning in 2015. 35 gallon carts for refuse will no longer be distributed as of 1/1/15.*

REFUSE & RECYCLING COLLECTION SERVICES								
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
53100-095 Garbage & Recycling Collection	\$ 216,205.79	\$ 218,498.81	\$ 254,555.97	\$ 285,982.26	\$ 287,500.00	\$ 312,500.00	\$ 323,250.00	12.4%
Total Expenses	\$ 216,205.79	\$ 218,498.81	\$ 254,555.97	\$ 285,982.26	\$ 287,500.00	\$ 312,500.00	\$ 323,250.00	12.4%

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2014: 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 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 properties within the benefiting subdivision. Other lights in the Village, not connected to a particular sub-division, are funded through the general tax levy.

STREET LIGHTING									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
01-53420	Street Lights Village	\$ 8,914.28	\$ 11,300.01	\$ 15,160.71	\$10,001.27	\$ 10,850.58	\$ 9,667.57	\$ 10,150.95	-6.45%
01-53421	Polo Point	5,131.80	5,677.29	5,858.33	6,401.81	6,276.97	6,088.01	6,392.41	1.84%
01-53422	Indian Trails I&II	6,082.13	7,282.35	7,461.90	7,284.82	7,184.28	6,927.74	7,274.13	1.25%
01-53423	S.E.Ind Pk	11,632.29	15,059.92	13,513.35	14,042.35	13,827.39	13,414.66	14,085.39	1.87%
01-53424	Thornberry Crk	24,806.09	28,096.36	29,065.17	29,178.31	28,840.07	27,658.45	29,041.37	0.70%
01-53425	Barnard Woods	1,520.54	1,682.16	1,735.80	1,766.02	1,741.65	1,679.45	1,763.42	1.25%
01-53426	Golden Pond	1,710.61	1,892.43	1,952.77	1,913.18	1,959.35	1,469.52	1,543.00	-21.25%
01-53427	Fonda Fields	380.12	420.54	433.96	441.50	435.41	419.86	440.85	1.25%
01-53428	Brookwood Cir	861.69	862.49	1,008.95	883.01	870.82	839.73	881.72	1.25%
01-53429	Stone Gables	1,140.39	1,261.62	1,221.59	1,324.51	1,306.23	1,259.59	1,322.57	1.25%
01-53430	Isabella/Adriana	-	1,656.29	1,112.91	727.56	738.11	656.44	689.26	-6.62%
01-53431	Centennial/Centerline				3,455.91	3,506.07	3,117.98	3,273.88	-6.62%
01-53432	Tailwinds			-	1,670.09	2,391.16	2,874.57	3,018.30	26.23%
TOTAL EXPENSES		\$ 62,179.94	\$ 75,191.46	\$ 78,525.44	\$ 79,090.34	\$ 79,928.09	\$ 76,073.57	\$ 79,877.25	-0.06%

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None.

7.0 DEBT SERVICE FUND

DEBT SERVICE FUND

GOAL:

To ensure that adequate funds are maintained to retire outstanding principal and interest payments; to maintain the highest possible Village 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 and meet debt service payments every year;
- Maintain and, if possible, improve the Village's bond rating;
- Take advantage of re-financing 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 or user charges 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 debt 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 debt may be in the form of bonds and promissory notes for various public purposes.

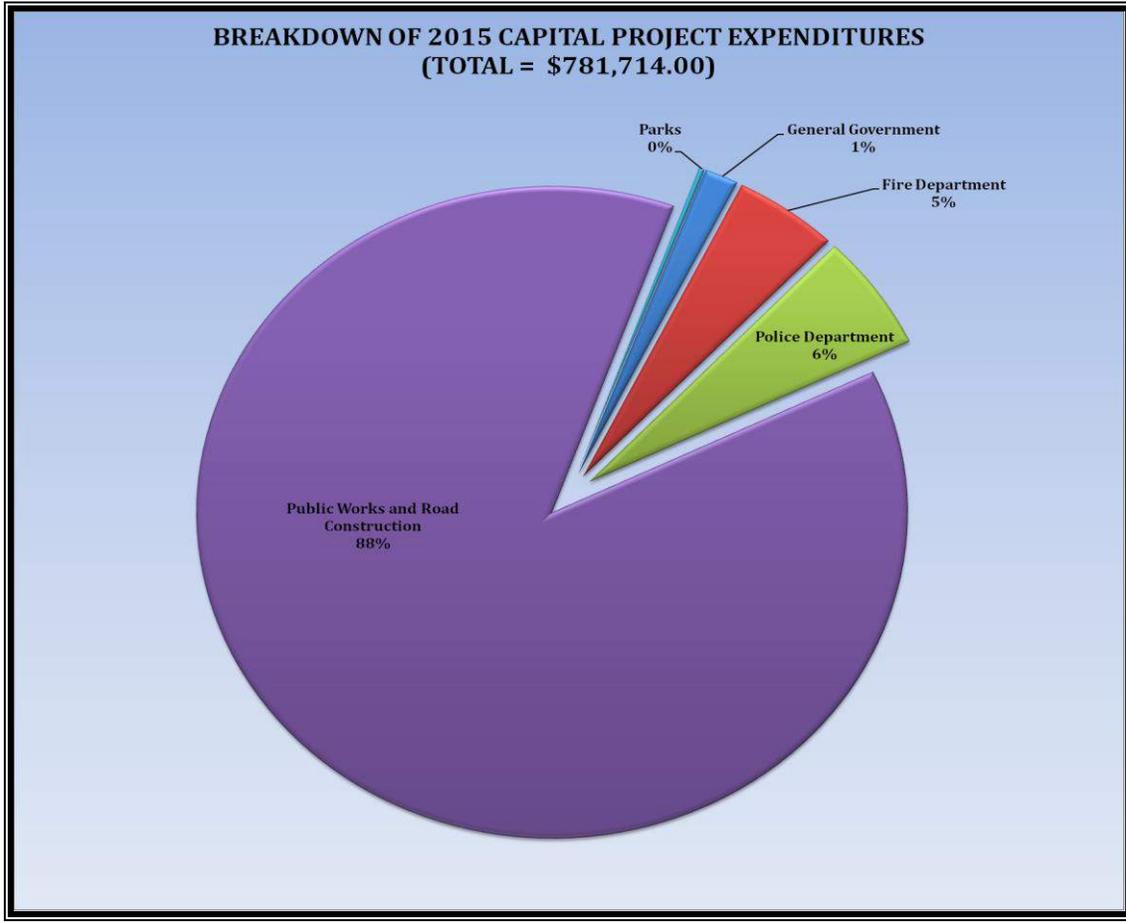
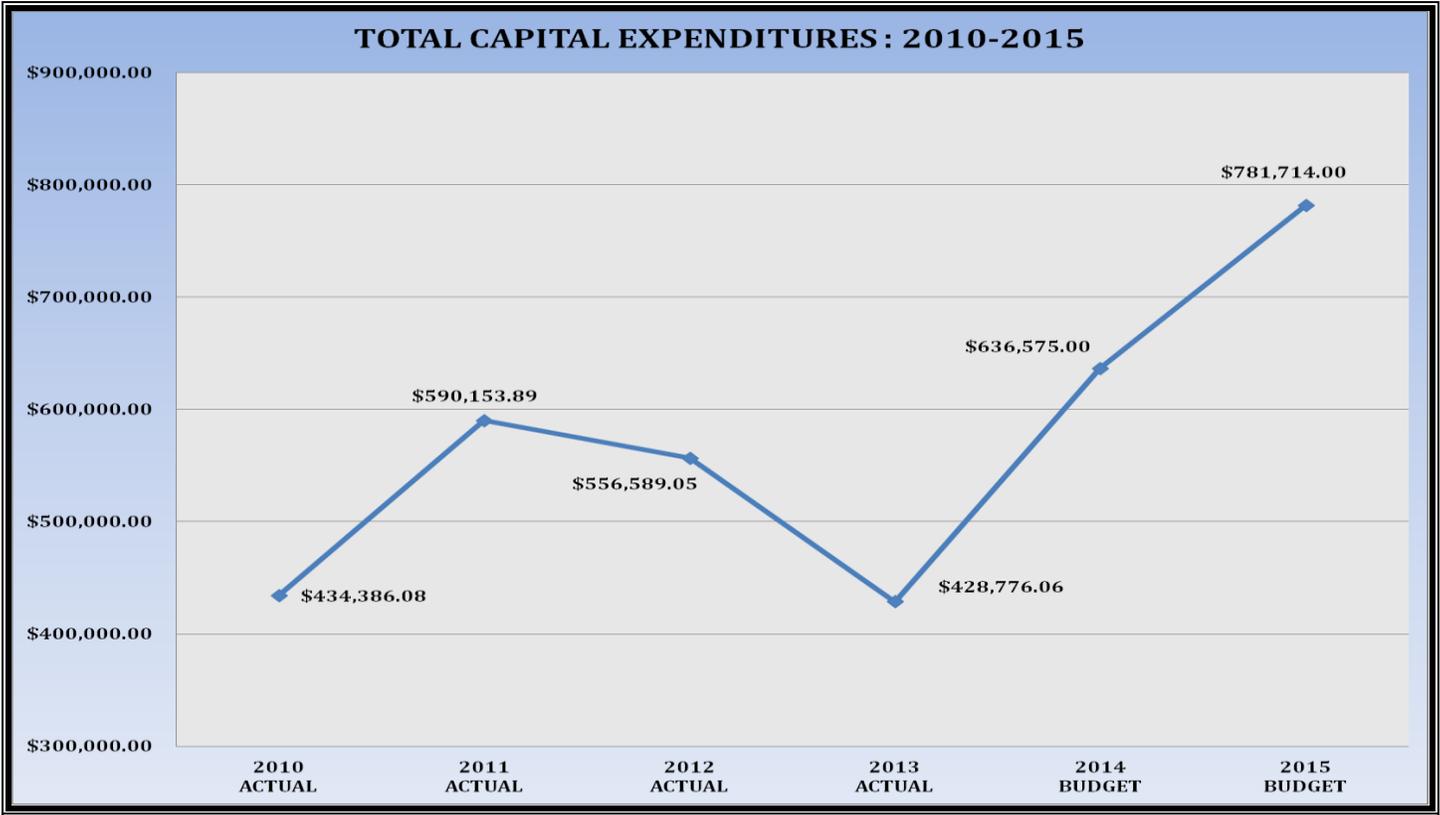
SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: Significant reductions in general property tax levy required to meet debt service. Total required levy decreased by 36.1%, or \$212,234, from 2014. Most of the levy space provided by reduction of debt service was re-allocated to fund additional road paving projects and capital purchases in the Capital Improvement Fund. You will see an overall increase of 22.8%, or \$145,139, from 2014 in the Capital Improvement Fund which was only made possible by reduction in required levy for debt service.

VILLAGE OF HOBART 2015 DEBT SERVICE FUND

VILLAGE OF HOBART 2015 DEBT SERVICE FUND							
			PRINCIPAL		INTEREST		
DEBT SERVICE FUND							
7/15/2003	\$1,125,000	REFUNDING BONDS	005-58108-010	\$ 110,000.00	005-58108-012	\$ 6,405.00	
4/1/2007	\$420,000	GO NOTES (DPW BLDG)	005-58111-010	50,000.00	005-58111-012	9,130.00	
11/22/2010	\$1,300,000	GO REFUNDING BONDS	005-58219-010	24,750.00	005-58219-012	7,990.12	
4/15/2013	\$6,450,000	TAX GO REFUNDING BONDS	005-58227-010	-	005-58227-012	194,992.50	TOTAL P&I
				\$ 184,750.00		\$ 218,517.62	\$ 403,267.62
						Spec Assessments	\$ (27,143.62)
						Amount to Levy	\$ 376,124.00
WATER FUND							
6/7/2011	\$2,900,000	GO REFUNDING BONDS	002-23200	\$ 108,708.00	002-58221-012	\$ 82,380.28	
6/24/2011	\$1,123,268	SAFE DRINKING WATER	002-23200	47,091.97	002-58222-012	20,562.97	TOTAL P&I
				\$ 155,799.97		\$ 102,943.25	\$ 258,743.22
SEWER FUND							
1992	SANI DIST #1	GBMSD	003-22400	\$ 4,673.95			
1999	ASHWAUBENON CR	INTERCEPTOR	003-22400	86,266.56	003-58303-012	\$ 31,789.12	
2005	DUCK CREEK	INTERCEPTOR	003-22400	101,128.22	003-58304-012	59,565.82	
11/22/2010	\$1,300,000	GO REFUNDING BONDS	003-23001	20,250.00	003-58219-012	6,537.38	
6/7/2011	\$2,900,000	GO REFUNDING BONDS	003-23001	11,292.00	003-58221-012	8,557.22	
7/10/2012	\$5,000,000	GO REFUNDING BONDS	003-23001	95,000.00	003-58225-012	48,521.25	TOTAL P&I
				\$ 318,610.73		\$ 154,970.79	\$ 473,581.52
TIF DEVELOPMENT #1							
11/22/10	\$1,895,000	GO REFUNDING BONDS	008-58220-010	\$ 110,000.00	008-58220-012	\$ 59,922.50	
7/10/2012	\$5,000,000	GO REFUNDING BONDS	008-58225-010	155,000.00	008-58225-012	77,841.25	
1/28/2014	\$1,110,000	TAXABLE GOPN	008-58228-010	28,921.00	008-58228-012	45,765.54	TOTAL P&I
1/28/2014	\$3,780,000	GO REFUNDING BONDS	008-58229-010	-	008-58229-012	113,127.19	
				\$ 293,921.00		\$ 296,656.48	\$ 590,577.48
TIF DEVELOPMENT #2							
1/28/2014	\$1,110,000	TAXABLE GOPN	009-58228-010	\$ 6,080.00	009-58229-012	\$ 9,620.52	
1/28/2014	\$3,780,000	GO REFUNDING BONDS	009-58229-010	-	009-58229-012	80,749.74	TOTAL P&I
				\$ 6,080.00		\$ 90,370.26	\$ 96,450.26
				Principal		Interest	TOTAL P&I
				\$ 959,161.70		\$ 863,458.40	\$ 1,822,620.10

8.0 CAPITAL IMPROVEMENT FUND

BREAKDOWN OF CAPITAL EXPENDITURES



CAPITAL IMPROVEMENT FUND (FUND “04”)

GOAL:

To ensure that funds are available to meet the short and long-term capital needs of the Village including fleet, 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 uses (“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 years. 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 non-recurring capital expenditures for 2015 with the exception of road repaving and road engineering services. With that said, however, most expenditures listed in the Capital Improvement Fund are in some way recurring, just at time intervals unique to the project or asset.

SIGNIFICANT FUNDING CHANGES FOR 2015:

Over the next few budget cycles, the Village intends to increase its road re-paving and maintenance budget to “catch up” with a deteriorating road network. Significant strides toward that end were made again in the 2015 budget. A reduction of \$212,334 for 2015 levy funded debt service created funding space to increase the road repaving budget by 42.0%, or \$165,045. As a by-product of additional roadwork, the road construction outside engineering budget also increased accordingly by 30.7%, or \$15,697. The Village established reserve funds for Technology & Equipment (\$2,000) and Village Building Improvement (\$5,000) which will be recurring, annual expenses designed to ensure available funds in the future for both anticipated and unanticipated large technology or buildings/grounds improvements.

NOTE: The Capital Improvement Fund expenditures below are communicated in two ways. The first is an overall summary of the program spending areas. The second, entitled “2015 Capital Improvement Budget Expenditure Details”, provides a further breakdown of specific projects in each programmatic area. Additionally, the more detailed budget provides a summary of funding sources when a project is funded by multiple funds.

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

Major Project #1: Road Re-paving Projects

The Village will contract for pulverizing and, if necessary, re-constructing Creek Valley (Sunlite to Clearview), Clearview Lane (Sunlite to Creek Valley), Florist Dr.(S. Overland to CTH GE), and Valley Stream (Magellan to CTH J). Valley Stream will be entirely funded with TID #1 funds. Associated engineering for the projects is budgeted at \$74,136 with \$66,722 of this amount is funded by the Capital Improvement Fund. The road re-construction and engineering line items account for 79.8% of the total 2015 Capital Improvement Fund budget of \$781,714. There exist no ongoing effects on operations or finances for road maintenance program expenditures with the exception of annual road maintenance projects for which funds are budgeted in the General Fund.

Major Project #2: Purchase/Outfit Police Patrol Squad

The Police Department will replace and equip one squad car for a total project budget of \$29,500. The Village replaces, cyclically, one squad each year to avoid increased maintenance costs. The squad purchases minimally impacts the annual operating budget as it replaces a squad already incurring fuel and maintenance costs; it is not an addition to the police fleet.

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

The Village, for the first time in 2013, established vehicle and equipment reserve accounts for DPW and Fire (totaling \$27,500 in 2015); two departments with expensive heavy machinery and equipment. Our goal is to fund these future purchases with cash in accordance with a capital improvement plan to be formally developed during the 2015 fiscal year. The equipment reserve accounts do not impact the Village's annual operating budget.

Major Project #4: DPW Retaining Wall

The Village budgeted \$6,000 to replace the retaining wall at the DPW facility on N. Overland Road. This expenditure does not impact the Village's annual operating budget.

Major Project #5: Used Replacement Backhoe with snow pushing implements.

The Village budgeted \$68,500 to acquire a used backhoe to be used for DPW operations such as loading salt, snow operations, water/sewer utility excavation, and road ditching operations. Of the overall costs, \$46,625 is funded through the Capital Improvement Fund levy, \$15,625 is funded through the Storm Water Utility, \$3,125 is funded through the Water Utility, and \$3,125 is funded through the Sewer Utility. Other than nominal fuel and maintenance, the expenditure does not impact the Village annual operating budget or the utility budgets.

NOTE: for all major projects funded solely in the utilities, please see those descriptions under each of the utility budgets farther into this document.

CAPITAL IMPROVEMENT BUDGET (CIB)								
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
CAPITAL FUND (04) REVENUES								
004-41110	General Property Tax Levy	\$ 434,386.08	\$ 591,653.89	\$ 484,000.00	\$ 474,615.00	\$ 636,575.00	\$ 864,180.33	\$ 781,714.00
CAPITAL FUND (04) EXPENSES								
GENERAL GOVERNMENT		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
51530-055	Property Revaluation Reserve	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
51420-015	Office Equipment	36,408.00	4,493.00	11,933.74	15,335.17	17,750.00	10,000.00	8,500.00
51420-055	Tech & Equipment Reserve	-	-	-	-	-	7,750.00	2,000.00
Total General Government		\$ 36,408.00	\$ 4,493.00	\$ 11,933.74	\$ 15,335.17	\$ 19,250.00	\$ 17,750.00	\$ 12,000.00
FIRE DEPARTMENT								
52200-015	Fire Dept. New Equipment	\$ 9,367.12	\$ 102,628.55	\$ 129,458.65	\$ 15,078.22	\$ 25,900.00	\$ 32,330.33	\$ 14,750.00
52200-055	Engine/Equipment Reserve					22,500.00	47,500.00	22,500.00
Total Fire Department		\$ 9,367.12	\$ 102,628.55	\$ 129,458.65	\$ 15,078.22	\$ 48,400.00	\$ 79,830.33	\$ 37,250.00
POLICE DEPARTMENT								
52100-017	Police / New Vehicles	\$ 21,752.75	\$ 42,800.00	\$ -	\$ 27,490.00	\$ 29,500.00	\$ 28,500.00	\$ 29,500.00
52100-015	Police / New Equipment:	7,690.62	11,697.74	66,404.04	32,928.54	17,400.00	17,400.00	15,600.00
51200-042	Court Software-TRIPPS INT	-	3,705.00	-	-	-	-	-
Total Police Department		\$ 29,443.37	\$ 58,202.74	\$ 66,404.04	\$ 60,418.54	\$ 46,900.00	\$ 45,900.00	\$ 45,100.00
PUBLIC WORKS AND ROAD CONSTRUCTION								
53100-015	Public Works New Equip	\$ 123,395.87	\$ 30,100.00	\$ 69,047.25	\$ 9,669.00	\$ 37,500.00	\$ 35,000.00	\$ 46,625.00
53100-055	Public Works Plow/Equipment Reserve				-	5,000.00	10,000.00	5,000.00
53100-078	Road Construc Engineering	23,352.76	24,370.43	36,336.52	55,438.13	51,025.00	66,905.00	66,722.00
53100-077	Road Construc. Paving	193,408.40	335,803.71	229,326.10	263,200.04	392,500.00	557,545.00	556,017.00
53100-079	Village Building Improvement	-	26,474.38	3,150.00	5,775.00	24,500.00	21,000.00	6,000.00
53100-101	Village Building Impr Reserve					-	24,500.00	5,000.00
53100-047	Street Light Installs						-	-
Total Public Works/Road Construction		\$ 340,157.03	\$ 416,748.52	\$ 337,859.87	\$ 334,082.17	\$ 510,525.00	\$ 714,950.00	\$ 685,364.00
PLANNING								
	Land Acquisition Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Planning		\$ 9,571.81	\$ 7,075.08	\$ 5,690.75	\$ 3,861.96	\$ 7,500.00	\$ 5,750.00	\$ -
PARKS & RECREATION								
55200-015	Park New Equipment	\$ 4,746.75	\$ 1,006.00	\$ 2,242.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
55200-029	Park Urban Forestry	4,692.00	-	3,000.00	-	3,000.00	-	1,000.00
Total Parks & Recreation		\$ 9,438.75	\$ 1,006.00	\$ 5,242.00	\$ -	\$ 4,000.00	\$ -	\$ 2,000.00

Capital (fund "04") Budget Summary							
	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
General Government	\$ 36,408.00	\$ 4,493.00	\$ 11,933.74	\$ 15,335.17	\$ 19,250.00	\$ 17,750.00	\$ 12,000.00
Fire Department	9,367.12	102,628.55	129,458.65	15,078.22	48,400.00	79,830.33	37,250.00
Police Department	29,443.37	58,202.74	66,404.04	60,418.54	46,900.00	45,900.00	45,100.00
Public Works and Road Construction	340,157.03	416,748.52	337,859.87	334,082.17	510,525.00	714,950.00	685,364.00
Planning	9,571.81	7,075.08	5,690.75	3,861.96	7,500.00	5,750.00	-
Parks	9,438.75	1,006.00	5,242.00	-	4,000.00	-	2,000.00
Total Capital Expenditures to Levy	\$ 434,386.08	\$ 590,153.89	\$ 556,589.05	\$ 428,776.06	\$ 636,575.00	\$ 864,180.33	\$ 781,714.00

2015 CAPITAL IMPROVEMENT BUDGET EXPENDITURE DETAILS						
		FUNDING				
GENERAL GOVERNMENT	TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Property Revaluation Reserve	\$1,500	\$1,500				
Office Equipment						
CPU replacement (4)	\$7,500	\$7,500				
Server Equipment, Backup, Hardware	\$1,000	\$1,000				
Technology & Equipment Reserve	\$2,000	\$2,000				
	TOTAL	\$12,000	\$0	\$0	\$0	\$0
FIRE DEPARTMENT	TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Engine/Equipment Reserve	\$22,500	\$22,500				
Fire Department New Equipment						
U1721 Polaris Ranger	\$10,000	\$5,000				
Replace PPV Fans	\$5,250	\$5,250				
New Ground Monitor	\$4,500	\$4,500				
	TOTAL	\$37,250	\$0	\$0	\$0	\$0
POLICE DEPARTMENT	TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Police/New Vehicles	\$29,500	\$29,500				
Police/ New Equipment						
Outfit New officers, Belt/ Vest	\$2,500	\$2,500				
Binoculars all squads	\$1,000	\$1,000				
Tracs AutoPopulate Computers All Squads	\$600	\$600				
Evidence Room (shelving, printer, scanner, table, lockers)	\$1,400	\$1,400				
Investigator Supplies	\$1,400	\$1,400				
Vehicle changeover	\$2,000	\$2,000				
Pallet Racking Squads	\$500	\$500				
New Rifle, Rifle Tactical Lights	\$2,450	\$2,450				
Pistols/Equip/Leather	\$1,000	\$1,000				
Tint Meter	\$250	\$250				
Taser	\$900	\$900				
Maintenance Fees/Licensing	\$1,600	\$1,600				
	TOTAL	\$45,100	\$0	\$0	\$0	\$0

2015 CAPITAL IMPROVEMENT BUDGET EXPENDITURE DETAILS (cont'd)

PUBLIC WORKS & ROAD CONSTRUCTION		TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Public Works New Equipment							
Used Replacement, Backhoe	\$62,500	\$40,625	\$3,125	\$3,125	\$15,625		
Snow Pushing Implement, Backhoe	\$6,000	\$6,000					
Plow Replacement Reserve	\$5,000	\$5,000					
Road Construction Paving							
Creek Valley Lane (Sunlite to Clearview)	\$200,529	\$180,476			\$20,053		
Clearview Lane (Sunlite to Creek Valley)	\$152,371	\$137,134			\$15,237		
Florist Dr. (S. Overland to GE)	\$264,897	\$238,407			\$26,490		
Valley Stream (Magellan to Cty)	\$63,584						\$63,584
Engineering	\$74,136	\$66,722			\$7,414		\$7,630
Village Building Improvement							
DPW Building Retaining Wall	\$6,500	\$6,000					
Village Building Improvement Reserve	\$5,000	\$5,000					
	TOTAL	\$685,364	\$3,125	\$3,125	\$84,818		\$71,214
PLANNING		TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
GIS Website Mapping/Updates, As-builts			\$0				
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & URBAN FORESTRY		TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Parks New Equipment		\$1,000	\$1,000				
Urban Forestry Initiatives/tree protection		\$1,000	\$1,000				
	TOTAL	\$2,000	\$0	\$0	\$0	\$0	\$0
STORMWATER CAPITAL PROJECTS		TOTAL COST	04 Capital	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
Bridge/Large Road Culvert Replacement							
Conrad Rd (72" diameter, reset/secure)	\$25,000 (50% will come from CTY Bridge fund)					\$12,500	
Nakoma Trail (clear cut, reditch)	\$17,300					\$17,300	
Seminole Trail (reditch)	\$13,500					\$13,500	
Add to/replenish CTY Bridge Fund	\$25,000					\$25,000	
Curb & Gutter Projects		\$0					
Misc Drainage Improvement Projects		\$10,000				\$10,000	
	TOTAL	\$0	\$0	\$0	\$78,300	\$0	\$0
FUNDING SUMMARY			04 Capital (LEVY)	02 Water	03 Sewer	07 Storm Sewer	08 TID 1
			\$781,714	\$3,125	\$3,125	\$163,118	\$71,214

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). 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 was completed in May 2011, allowing the transition to GBWU water to be complete.

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 inter-governmental agreement with Ashwaubenon, dated October 4, 1996, for safe potable water.

The Village of Hobart purchases water from the Village of Ashwaubenon at its 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 43 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 420+ hydrants and two pressure-reducing valves within the system.

The water (and sewer) system has radio-controlled monitoring which allows activation by a control panel located within the Public Works Building. 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 any required weekend inspections or emergency services.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2015: None. Village Water Utility rates remained unchanged from 2014. High residential growth, especially multi-family, increased utility revenues and has stabilized need to adjust rates in the short-term. The only planned capital expenditure for the Water Utility is a cost share for replacement of a DPW backhoe. The total project cost is \$68,500, of which \$3,125 is allocated to the Water Utility capital outlay line item.

WATER UTILITY REVENUES									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
2014 OPERATING REVENUE-SALE OF WATER									
	Residential- Service Chg	\$ 123,549.00	\$ 134,407.00	\$ 148,800.65	\$ 157,165.00	\$ 159,166.00	\$ 164,231.00		4.50%
	Residential- Volume	273,772.00	249,613.00	328,387.66	327,011.00	330,860.00	330,860.00		1.18%
002-46101	Residential Rev Total (Service Chg + Volume)	\$ 304,788.63	\$ 397,321.00	\$ 499,727.26	\$ 477,188.31	\$ 484,176.00	\$ 490,026.00	\$ 495,091.00	2.25%
	Commercial-Service Chg	\$ 24,758.00	\$ 12,329.00	\$ 16,249.98	\$ 34,499.64	\$ 20,381.00	\$ 21,027.00		-39.05%
	Commercial-Volume	31,189.00	18,266.00	48,669.83	60,092.44	18,046.00	18,046.00		-69.97%
002-46102	Commercial Rev Total (Service Chg + Volume)	\$ 28,137.34	\$ 55,947.00	\$ 58,819.99	\$ 64,919.81	\$ 94,592.08	\$ 38,427.00	\$ 39,073.00	-58.69%
	MF Res.-Service Chg	\$ -	\$ -	\$ -	\$ -	\$ 13,781.00	\$ 14,218.00		
	MF Res.-Volume	-	-	-	-	26,884.00	26,884.00		
002-46106	MF Res. Rev Total (Service Chg + Volume)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,665.00	\$ 41,102.00	
002-46103	Industrial Rev Total	1,272.77	-	-	-	-	-	-	
	Public Auth-Service Chg	\$ 771.00	\$ 1,335.37	\$ 804.00	\$ 804.00	\$ 776.00	\$ 801.00		-0.37%
	Public Auth-Volume	760.00	398.00	218.39	250.00	225.00	225.00		-10.00%
002-46104	Public Auth Rev Total (Service Chg + Volume)	\$ 1,726.05	\$ 1,531.00	\$ 1,047.97	\$ 1,022.39	\$ 1,054.00	\$ 1,001.00	\$ 1,026.00	-2.66%
002-46105	Public Fire Protection Service (from GF)	212,954.00	223,034.00	223,034.00	223,034.00	223,034.00	223,034.00	223,034.00	0.00%
002-46200	Private Fire Protection Service	9,792.05	11,436.00	13,800.00	16,740.00	17,425.00	15,000.00	15,000.00	-13.92%
	TOTAL WATER SALES	\$ 558,670.84	\$ 689,269.00	\$ 796,429.22	\$ 782,904.51	\$ 820,281.08	\$ 808,153.00	\$ 814,326.00	-0.73%
OTHER OPERATING REVENUES									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
002-47001	Forefeited Discounts (late payment penalty)	\$ 2,581.36	\$ 2,188.00	\$ 3,088.24	\$ 2,399.67	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00%
002-47400	Other Water Revenues	2,240.00	11,462.69	17,209.28	10,062.93	6,250.00	6,000.00	6,250.00	0.00%
002-47401	Water Testing - Residents	112.00	-	-	-	-	-	-	
002-47402	Water Inspections Fees Collect	2,961.00	5,640.00	4,910.00	4,800.00	2,000.00	6,000.00	2,000.00	0.00%
002-47403	Well Operation Permits	3,525.00	16,390.00	13,450.00	19,000.00	20,900.00	17,250.00	1,800.00	-91.39%
002-47405	Valve for Meter	105.00	175.00	-	-	300.00	-	300.00	0.00%
002-48110	Interest on Accounts	4,241.84	2,111.33	36.55	41.20	100.00	75.00	100.00	0.00%
002-40800	Tax Expense- Revenue from Sewer for meters	-	1,484.00	-	(877.42)	1,500.00	1,500.00	1,500.00	0.00%
002-49130	Bond Premium	-	39,668.50	-	-	-	-	-	
002-49995	Transfers In-Debt Serv Fund	-	1,129,078.13	-	-	-	-	-	
	Total Other Operating Revenues	\$ 15,766.20	\$ 1,208,197.65	\$ 38,694.07	\$ 35,426.38	\$ 33,050.00	\$ 32,825.00	\$ 13,950.00	-57.79%
	TOTAL OPERATING REVENUES	\$ 574,437.04	\$ 1,897,466.65	\$ 835,123.29	\$ 818,330.89	\$ 853,331.08	\$ 840,978.00	\$ 828,276.00	-2.94%

Water Utility Expenses									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
PLANT OPERATION AND MAINTENANCE									
60000-001-004	Water-Labor Wage	\$ 48,872.46	\$ 50,920.60	\$ 48,432.32	\$ 31,113.98	\$ 51,957.55	\$ 51,957.55	\$ 53,858.53	3.66%
60000-003-004	Water-Labor WRS	5,064.76	2,002.32	2,848.06	2,058.58	3,637.03	3,637.03	3,662.38	0.70%
60000-004-004	Water-Labor FICA/Med	3,545.92	3,499.76	3,554.75	2,385.90	3,974.75	3,974.75	4,120.18	3.66%
60000-005-004	Water-Labor Fringe	9,227.03	9,198.85	8,530.62	2,130.82	4,439.90	4,439.90	4,203.67	-5.32%
60000-006	Supplies	9,322.17	9,071.47	5,573.83	4,679.29	16,250.00	5,000.00	11,250.00	-30.77%
60000-011	ED/Conf/Trav	10,768.11	1,910.87	2,458.45	2,293.45	3,650.00	3,650.00	3,650.00	0.00%
60000-015	New Meters & Equipment	28,355.66	3,071.39	968.07	2,010.33	57,500.00	10.00	59,000.00	2.61%
60000-022	Water Sys Maintenance Parts	2,348.66	-	190.89	396.69	5,000.00	3,500.00	5,000.00	0.00%
60000-016	Water-Fuel	3,130.92	6,999.15	6,458.22	9,083.50	10,300.00	10,000.00	10,000.00	-2.91%
60000-043	Power for Pumping/Utilities	27,031.79	19,826.49	17,620.91	15,904.06	16,850.00	15,750.00	16,850.00	0.00%
60000-078	Water Engineering	94,699.87	8,885.89	49,319.79	20,409.20	25,000.00	6,500.00	25,000.00	0.00%
60000-061-005	Purchased Water-ASH	32,382.85	28,572.35	41,587.64	37,218.76	46,275.00	33,825.00	43,500.00	-6.00%
60000-061-006	Purchased Water-GBWU	-	112,156.52	182,788.87	198,695.67	195,250.00	209,500.00	214,750.00	9.99%
60000-062	Chemicals	8,491.41	4,572.86	762.24	926.11	2,250.00	1,000.00	1,500.00	-33.33%
60000-025	Tools and Equipment	-	103.38	220.00	377.96	2,000.00	2,000.00	2,000.00	0.00%
60000-051	Repairs to Water Plant /Hydrants/Other	(317.26)	10,262.33	14,021.11	17,262.24	12,250.00	29,500.00	25,000.00	104.08%
Total Plant Oper/Maint. Exp		\$ 282,924.35	\$ 271,054.23	\$ 385,335.77	\$ 346,946.54	\$ 456,584.23	\$ 384,244.23	\$ 483,344.76	5.86%
GENERAL OPERATING EXPENSES									
ADMIN/GENERAL		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
60000-001-003	Water-Admin Salary	\$ 33,703.94	\$ 31,047.37	\$ 32,600.04	\$ 32,609.62	\$ 33,070.56	\$ 33,070.56	\$ 33,555.54	1.47%
60000-003-003	Water-Admin WRS	3,701.22	3,324.80	1,892.42	2,159.19	2,314.94	2,314.94	2,281.78	-1.43%
60000-004-003	Water-Admin FICA/Med	2,404.65	2,286.17	2,319.46	2,273.90	2,529.90	2,529.90	2,567.00	1.47%
60000-005-003	Water-Admin Fringe	6,143.82	6,561.73	8,930.33	9,140.46	9,353.65	9,353.65	9,907.63	5.92%
60000-009	Audit	5,150.00	4,133.75	6,707.50	6,558.00	6,441.25	6,478.14	6,565.23	1.92%
60000-039	Building Maintenance	-	-	625.65	-	750.00	1,400.00	750.00	0.00%
60000-014	Water-Outside Services	11,297.05	45,835.92	13,674.83	26,966.63	13,500.00	18,500.00	17,250.00	27.78%
60000-034	Insurance Expense(WC, P/C, other)	4,956.74	3,846.34	3,474.10	4,636.68	5,337.14	5,822.09	5,770.00	8.11%

WATER UTILITY GENERAL OPERATING EXPENSES (Cont'd)									
ADMIN/GENERAL		2010	2011	2012	2013	2014	2014 est.	2015	% Change
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	
60000-089	Regulatory Commission Exp	5,649.40	3,313.53	886.73	125.00	1,000.00	1,000.00	1,000.00	0.00%
60000-099	Bond Issuance Costs	-	-	-	-	-	-	-	
60000-033	Health Reimbursement	5,242.94	10,234.79	6,006.66	5,711.81	9,725.00	9,500.00	7,175.00	-26.22%
Total Admin/General Expenses		\$ 78,249.76	\$ 110,584.40	\$ 77,117.72	\$ 90,181.29	\$ 84,022.44	\$ 89,969.28	\$ 86,822.18	3.33%
Total General Operating/Plant Op/Maintenance Expenses		\$ 361,174.11	\$ 381,638.63	\$ 462,453.49	\$ 437,127.83	\$ 540,606.67	\$ 474,213.51	\$ 570,166.94	5.47%
OTHER EXPENSES									
60000-024	Depreciation Expense	\$ 67,811.26	\$ 99,393.00	\$ 124.90	\$ 135,941.00	\$ 126,655.00	\$ 140,000.00	\$ 140,000.00	10.54%
60000-048	Depreciation Exp - Contributions	92,450.74	90,925.00	14,302.12	106,143.00	101,992.00	110,000.00	110,000.00	7.85%
60000-035	Payment in Lieu of Taxes	111,827.96	132,457.00	28,646.00	37,644.00	46,315.00	46,315.00	46,315.00	0.00%
Total Other Expenses		\$ 272,089.96	\$ 322,775.00	\$ 43,073.02	\$ 279,728.00	\$ 274,962.00	\$ 296,315.00	\$ 296,315.00	7.77%
TOTAL OPERATING EXPENSE		\$ (633,264.07)	\$ (704,413.63)	\$ (505,526.51)	\$ (716,855.83)	\$ (815,568.67)	\$ (770,528.51)	\$ (866,481.94)	6.24%
TOTAL OPERATING REVENUES		\$ 574,437.04	\$ 1,897,466.65	\$ 835,123.29	\$ 818,330.89	\$ 853,331.08	\$ 840,978.00	\$ 828,276.00	-2.94%
NET OPERATING INCOME/(LOSS)		\$ (58,827.03)	\$ 1,193,053.02	\$ 329,596.78	\$ 101,475.06	\$ 37,762.41	\$ 70,449.49	\$ (38,205.94)	-201.17%
		2010	2011	2012	2013	2014	2014 est.	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET	
WATER NON-OPERATING REVENUES (EXPENSES)									
	Interest Paid on Debt**	(179,134.00)	(163,570.00)	(115,271.00)	(111,289.58)	(150,256.75)	(150,256.76)	(102,943.25)	-31.49%
	Principal Paid on Debt**	-	(5,323,847.00)	(143,764.80)	(149,264.85)	(107,161.42)	(107,161.42)	(155,799.97)	45.39%
42800-000	Amortization of Debt Issue Cost	(25,742.00)	(39,669.00)	-	(21,186.76)	-	-	-	
41110-000	Tax Levy for future water	30,000.00	58,027.93	69,529.89	-	-	-	-	
Total Nonoperating Revenues (Expenses)		\$ (174,876.00)	\$ (5,469,058.07)	\$ (189,505.91)	\$ (281,741.19)	\$ (257,418.17)	\$ (257,418.18)	\$ (258,743.22)	0.51%
WATER CAPITAL EXPENSES									
02-60000-047	Capital Outlay-Other	-	-	10,543.99	8,046.98	28,050.00	115,000.00	3,125.00	-88.86%
Total Capital Expenses		\$ -	\$ -	\$ 10,543.99	\$ 8,046.98	\$ 28,050.00	\$ 115,000.00	\$ 13,125.00	-53.21%
Net Income (Loss)		\$ (233,703.03)	\$ (4,276,005.05)	\$ 129,546.88	\$ (188,313.11)	\$ (247,705.76)	\$ (301,968.69)	\$ (310,074.16)	25.18%
** Details on Principal/Interest paid on debt (see Debt Service Budget)									

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

Project #1: Used Replacement Backhoe The Village budgeted \$68,500 to acquire a used Backhoe to be used for DPW operations such as loading salt, snow operations, water/sewer utility excavation and road ditching operations. The total project cost is \$68,500 of which \$3,125 is funded by the Water Utility. Other than nominal fuel and maintenance, the expenditure does not impact the Village annual operating budget or the Water Utility budget.

PROPRIETARY FUND “03”: VILLAGE SANITARY SEWER UTILITY FUND

GOAL:

To provide a safe and reliable sanitary sewer 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 pro-actively 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 30.3 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 2015: Hobart Sewer Utility costs for sewage treatment invoiced by NEW WATER (GBMSD) are expected to increase 14.11%, or \$40,450 from the 2014 budgeted amount. NEW WATER increased its rates for municipal customer treatment by 9.9% for 2015. Unfortunately, the rate increase is the fourth of many successive years of anticipated large rate increases that NEW WATER will pass onto its community customers. To that point, the Village adopted a Local Annual Sewer Rate Adjustment Policy in 2014 to ensure that Hobart rates keep pace with charges passed on to Hobart users by NEW WATER. That policy will be first implemented in February of 2015, and local Hobart sewer volume rates are expected to increase an estimated 7% for 2015.

VILLAGE SANITARY SEWER UTILITY REVENUES and EXPENSES									
	2010	2011	2012	2013	2014	2014 est.	2015		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET		% Change
OPERATING REVENUE-CHARGES FOR SANITARY SEWER SERVICE									
Residential- Service Chg	\$ 202,919.23	\$ 221,691.00	\$ 209,344.00	\$ 315,754.66	\$ 328,315.14	\$ 341,392.00	\$ 352,219.00		7.28%
Residential-Volume	183,979.33	188,196.00	189,000.00	275,093.10	282,472.79	289,626.00	310,479.00		9.91%
003-46101 Residential Rev Total (Service Chg + Volume)	\$ 386,898.56	\$ 409,887.00	\$ 535,506.22	\$ 590,847.76	\$ 610,787.93	\$ 631,018.00	\$ 662,698.00		8.50%
Commercial- Service Chg	28,890.53	42,906.00	30,000.00	64,704.00	68,065.33	32,890.00	33,933.00		-50.15%
Commercial-Volume	21,356.00	26,834.00	22,000.00	50,247.43	59,103.58	17,643.00	18,913.00		-68.00%
003-46102 Commercial Rev Total (Service Chg + Volume)	\$ 50,246.53	\$ 69,740.00	\$ 91,137.80	\$ 114,951.43	\$ 127,168.91	\$ 50,533.00	\$ 52,846.00		-58.44%
MF Res.- Service Chg	-	-	-	-	-	37,886.00	39,087.00		
MF Res.-Volume	-	-	-	-	-	25,400.00	27,228.00		
003-46106 MF Res. Rev Total (Service Chg + Volume)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,286.00	\$ 66,315.00		
Public Auth-Service Chg	901.74	3,705.00	4,000.00	4,480.00	4,003.84	4,163.32	4,295.00		7.27%
Public Authority-Volume	3,848.69	122.00	1,140.00	238.50	250.00	233.03	249.81		-0.08%
003-46104 Public Authority Sewer (Service Chg + Volume)	\$ 4,750.43	\$ 3,827.00	\$ 4,556.90	\$ 4,718.50	\$ 4,253.84	\$ 4,396.35	\$ 4,544.81		6.84%
003-46103 Industrial Charges (airport)	55,834.50	74,996.25	100,217.62	110,050.25	100,000.00	115,374.37	123,681.32		23.68%
Total Charges for Sanitary Sewer Service	\$ 497,730.02	\$ 558,450.25	\$ 731,418.54	\$ 820,567.94	\$ 842,210.68	\$ 864,607.72	\$ 910,085.13		8.06%
OTHER OPERATING REVENUES									
003-47001 Forfeited Discounts	\$ 1,507.15	\$ 3,646.21	\$ 3,444.42	\$ 3,275.87	\$ 3,000.00	\$ 3,250.00	\$ 3,000.00		0.00%
003-47404 Other Sewer Revenues	-	3,241.20	3,673.98	3,847.44	750.00	2,500.00	750.00		0.00%
003-47401 Sewer Hookup Fees	20,000.00	24,400.00	35,800.00	38,800.00	16,000.00	27,200.00	16,000.00		0.00%
003-47402 Sewer Inspection Fees	5,153.00	6,970.00	9,600.00	10,350.00	2,000.00	6,950.00	2,000.00		0.00%
003-48110 Interest on Accounts	3,666.86	2,263.94	741.04	567.80	900.00	650.00	700.00		-22.22%
Total Other Operating Rev	\$ 30,327.01	\$ 40,521.35	\$ 53,259.44	\$ 56,841.11	\$ 22,650.00	\$ 40,550.00	\$ 22,450.00		-0.88%
TOTAL OPERATING REVENUES	\$ 528,057.03	\$ 598,971.60	\$ 784,677.98	\$ 877,409.05	\$ 864,860.68	\$ 905,157.72	\$ 932,535.13		7.82%

SANITARY SYSTEM OPERATIONS & MAINTENANCE EXPENSES									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
62000-001-004	Sew-Labor Wage	\$ 46,075.98	\$ 37,120.97	\$ 42,718.24	\$ 34,064.36	\$ 45,170.72	\$ 45,170.72	\$ 46,617.00	3.20%
62000-003-004	Sew-Labor WRS	4,807.85	3,419.58	2,508.45	2,236.34	3,161.95	3,161.95	3,169.96	0.25%
62000-004-004	Sew-Labor FICA/Med	3,357.54	2,738.03	3,169.65	2,589.32	3,455.56	3,455.56	3,566.20	3.20%
62000-005-004	Sew-Labor Fringe	7,788.25	5,632.46	5,438.09	2,021.36	3,341.19	3,341.19	3,140.65	-6.00%
62000-039	Facilities Maint	36,184.31	1,000.21	2,300.03	12,935.30	14,500.00	2,500.00	3,500.00	-75.86%
62000-043	PW Power for Pumping	4,379.83	4,533.43	4,297.29	4,640.70	4,950.00	4,500.00	4,500.00	-9.09%
62000-011	Sew-Ed/Conf/Trav	320.00	828.65	618.50	471.45	950.00	1,200.00	950.00	0.00%
62000-080	Treatment Charges-GBMSD	159,710.09	222,907.49	188,686.85	272,238.31	286,750.00	300,175.00	327,200.00	14.11%
62000-007	Lift Station Phones	605.72	805.62	637.14	723.32	650.00	575.00	-	-100.00%
62000-040	Sew-Utilities	290.32	-	-	-	-	-	-	
62000-102	CMAR Sewer Replacement	15,000.00	6,186.17	12,000.00	92.54	12,000.00	-	12,000.00	0.00%
62000-006	DPW Supply/Exp	5,353.67	4,528.88	3,450.76	2,853.43	5,500.00	4,500.00	5,000.00	-9.09%
62000-016	Sew- Fuel	2,867.69	6,999.13	6,458.21	9,083.50	10,300.00	9,000.00	10,000.00	-2.91%
62000-035	San Sew-Payment in Lieu of Tax	-	1,075.00	409.00	409.00	-	-	-	
62000-081	San Sew-Interceptor Lease Payment		5,723.16	1,049.21	1,049.21	1,049.21	1,049.21	1,049.21	0.00%
62000-078	Sewer Engineering	3,635.33	7,735.62	41,926.70	13,549.42	12,750.00	4,500.00	12,750.00	0.00%
62000-014	Outside Services & Televising	30,699.25	23,067.56	37,838.99	42,029.47	22,000.00	20,000.00	33,000.00	50.00%
Total Operations/Maintenance Expense		\$ 321,075.83	\$ 334,301.96	\$ 353,507.11	\$ 400,987.03	\$ 426,528.63	\$ 403,128.63	\$ 466,443.02	9.36%

GENERAL OPERATING EXPENSES									
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	% Change
62000-001-003	Sew-Admin Salary	\$ 28,069.66	\$ 28,433.16	\$ 25,067.06	\$ 25,702.54	\$ 26,304.20	\$ 26,304.20	\$ 26,628.25	1.23%
62000-003-003	Sew-AdminWRS	2,909.16	2,947.40	1,459.34	1,701.45	1,841.29	1,841.29	1,810.72	-1.66%
62000-004-003	Sew-Admin FICA/Med	1,979.94	2,097.36	1,804.25	1,822.20	2,012.27	2,012.27	2,037.06	1.23%
62000-005-003	Sew-Admin Fringe	4,173.78	5,273.88	5,749.72	6,128.50	6,384.66	6,384.66	6,963.72	9.07%
62000-009	Audit	3,210.00	2,500.00	4,667.50	4,189.00	4,306.25	4,171.78	4,395.21	2.07%
62000-034	Insurance Expense(WC, P/C, other)	2,000.00	1,418.70	2,000.78	2,956.68	3,046.79	3,301.14	3,325.00	9.13%
62000-033	Health Reimbursement	5,665.76	10,234.55	6,007.64	5,711.53	9,725.00	9,725.00	7,175.00	-26.22%
Total General Expenses		\$ 48,008.30	\$ 52,905.05	\$ 46,756.29	\$ 48,211.90	\$ 53,620.46	\$ 53,740.34	\$ 52,334.96	-2.40%
Total Oper/Maint/General.		\$ 369,084.13	\$ 387,207.01	\$ 400,263.40	\$ 449,198.93	\$ 480,149.09	\$ 456,868.97	\$ 518,777.98	8.05%
OTHER SANITARY SEWER EXPENSES									
62000-024	Depreciation Expense	\$ 173,951.00	\$ 206,496.65	\$ 208,614.00	\$ 217,351.00	\$ 229,960.00	\$ 226,000.00	\$ 226,000.00	-1.72%
03-40800-00	Tax Expense	-	1,484.00	-	-	1,500.00	-	1,500.00	0.00%
03-42800-00	Amort of Debt Issue Costs	4,247.70	4,248.00	-	-	-	-	-	
03-62000-047	Sewer Capital	-	-	2,536.75	9,278.43	13,050.00	185,000.00	48,125.00	268.77%
Total Other Expenses		\$ 178,198.70	\$ 212,228.65	\$ 211,150.75	\$ 226,629.43	\$ 244,510.00	\$ 411,000.00	\$ 275,625.00	12.73%
TOTAL OPERATING EXPENSES		\$ 547,282.83	\$ 599,435.66	\$ 611,414.15	\$ 675,828.36	\$ 724,659.09	\$ 867,868.97	\$ 794,402.98	9.62%
NET OPERATING INCOME (LOSS)		\$ (19,225.80)	\$ (464.06)	\$ 173,263.83	\$ 201,580.69	\$ 140,201.59	\$ 37,288.75	\$ 138,132.15	-1.48%
SEWER NONOPERATING REVENUES (EXPENSES)		2010 BUDGET	2011 ACTUAL	2012 BUDGET	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET	
	Interest Paid on Debt*	\$ (176,307.00)	\$ (149,969.00)	\$ (134,341.21)	\$ (186,115.84)	\$ (165,653.72)	\$ (165,653.72)	\$ (154,970.79)	-6.45%
	Principal Paid on Debt*	(751,083.00)	(698,841.00)	(309,129.49)	(398,737.36)	(299,413.38)	(299,413.38)	(318,610.73)	6.41%
	Tax Levy for future capacity	264,027.73	136,045.91	-	-	-	-	-	
003-49130	Bond Premium	-	-	36,618.78	-	-	-	-	
Total Nonoperating Revenues (Expenses)		\$ (663,362.27)	\$ (712,764.09)	\$ (406,851.92)	\$ (584,853.20)	\$ (465,067.10)	\$ (465,067.10)	\$ (473,581.52)	1.83%
NET INCOME (LOSS)		\$ (682,588.07)	\$ (713,228.15)	\$ (233,588.09)	\$ (383,272.51)	\$ (324,865.51)	\$ (427,778.35)	\$ (335,449.37)	3.26%
*Details on Principal/Interest paid on debt (see Debt Service Budget)									

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

Project #1: Used Replacement Backhoe

The Village budgeted \$68,500 to acquire a used Backhoe to be used for DPW operations such as loading salt, snow operations, water/sewer utility excavation and road ditching operations. The total project cost is \$68,500 of which \$3,125 is funded by the sewer utility. Other than nominal fuel and maintenance, the expenditure does not impact the Village annual operating budget or the sewer utility budget.

PROPRIETARY FUND “07”: VILLAGE STORMWATER MANAGEMENT UTILITY FUND

GOAL:

To provide a cost-efficient utility that effectively conveys and discharges storm water and associated runoff in an environmentally-sound manner; to comply with all relevant regulations regarding storm water quality and quantity controls.

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 (Capital Improvement Program), pro-actively 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. Curb and gutter infrastructure is only in a few single family subdivisions and other developments in the Village. 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.

Existing and ever-changing 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 user charges, the Village will be better able to fund such projects and further the objectives of having clean and safe waterways.

The Village adopted its Storm Water Utility Ordinance in 2007. The health of the Utility is very good with a stable fund balance. 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 stricter regulations. The Village Board chooses to be pro-active 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 2015: The Storm Water Utility user charges decreased 5.36% from 2014 rates. Charges are based on a calculation called an “Equivalent Runoff Unit”(ERU). An average residential home is 1 “ERU.” The new 2015 charge per ERU is \$71.43, which equates to an annual savings of \$4.05 for a typical household.

On the expenditure side, significant changes include: an increase of \$66,618 in capital outlay (discussed in detail below), a reduction of \$15,000 in Storm Water Utility legal expenses, and an increase of \$14,788 in *Depreciation* allocation.

STORM WATER UTILITY REVENUES AND EXPENSES									
		2010	2011	2012	2013	2014	2014	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
OPERATING REVENUE-STORM WATER UTILITY USER CHARGES									
46101	Revenue;Storm Water Fees	\$ 456,927.40	\$ 465,421.68	\$ 451,272.68	\$ 507,478.17	\$ 463,707.31	\$ 514,437.28	\$ 463,707.00	0.00%
44300	Revenue; Building Permits				-	2,000.00	2,600.00	2,000.00	0.00%
Total Revenue		\$ 456,927.40	\$ 465,421.68	\$ 451,272.68	\$ 507,478.17	\$ 465,707.31	\$ 517,037.28	\$ 465,707.00	0.00%
		2010	2011	2012	2013	2014	2014	2015	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	
STORM WATER UTILITY OPERATION/MAINTENANCE/CONSTRUCTION EXPENSES									
64000-001-003	SW Admin Salary/Wage	\$ 49,898.74	\$ 58,067.81	\$ 64,810.35	\$ 65,957.98	\$ 68,334.89	\$ 68,334.89	\$ 67,327.17	-1.47%
64000-001-004	SW Labor Salary/Wage	26,434.75	28,982.95	31,043.57	29,359.78	31,606.79	31,606.79	32,698.54	3.45%
64000-003-003	SW Admin WRS	4,836.18	5,372.79	3,802.70	4,364.58	4,783.44	4,783.44	4,578.25	-4.29%
64000-003-004	SW Labor WRS	2,650.27	2,438.10	1,410.15	1,354.70	1,708.48	1,708.48	1,713.50	0.29%
64000-004-003	SW Admin FICA/MED	3,429.03	4,291.83	4,795.07	4,859.09	5,227.62	5,227.62	5,150.53	-1.47%
64000-004-004	SW Labor FICA/MED	1,957.73	2,178.35	2,317.86	2,197.71	2,417.92	2,417.92	2,501.44	3.45%
64000-005-003	SW Admin Fringe	7,381.07	8,123.69	7,899.45	8,423.32	9,351.97	9,351.97	11,088.10	18.56%
64000-005-004	SW Labor Fringe	3,442.32	3,185.87	3,048.27	1,837.97	2,352.88	2,352.88	2,176.03	-7.52%
64000-006	SW Supplies	1,931.89	2,158.57	2,543.65	1,378.08	4,000.00	2,000.00	2,500.00	-37.50%
64000-009	SW Audit	1,865.00	4,133.75	2,627.50	2,186.00	2,256.25	2,180.52	2,317.14	2.70%
64000-011	SW Ed/Conf/Travel	2,357.75	1,878.65	618.50	1,571.45	2,000.00	2,400.00	2,000.00	0.00%
64000-014	SW Outside Services	6,529.12	19,854.24	8,255.00	8,762.51	11,000.00	11,000.00	11,000.00	0.00%
64000-015	SW New Equipment	1,958.58	775.95	4,642.14	-	5,000.00	9,150.00	4,250.00	-15.00%
64000-016	SW Fuel	779.96	2,594.79	7,148.58	9,083.46	10,300.00	8,000.00	9,750.00	-5.34%
64000-021	SW Vehicle & Equip Maint	2,716.61	2,682.18	1,550.25	1,564.15	4,000.00	4,000.00	4,000.00	0.00%
64000-044	SW Equipment Rental	8,520.58	13,593.54	3,022.20	6,246.52	9,500.00	9,500.00	9,500.00	0.00%
64000-022	SW Facilities Maintenance	2,800.00	20,816.88	45,343.27	395.80	25,000.00	25,000.00	20,000.00	-20.00%
64000-033	SW Health Reimbursement	5,847.82	10,234.46	6,006.57	5,711.49	9,725.00	9,725.00	7,175.00	-26.22%
64000-035	SW Payment of Tax		3,078.86	3,557.35	-	-	-	-	

STORM WATER UTILITY OPERATION/MAINTENANCE/CONSTRUCTION EXPENSES Cont'd									
		2010	2011	2012	2013	2014	2015		
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	2014 est.	BUDGET	% Change
64000-059	SW Legal Expenses	38,277.93	24,072.44	55,507.76	68,095.60	45,000.00	65,000.00	30,000.00	-33.33%
64000-078	SW Planning/Engineering	6,971.91	42,659.30	61,947.96	25,797.92	25,000.00	25,000.00	25,000.00	0.00%
64000-083	SW Culvert Replacement	49,323.08	2,522.38	33,650.98	141.64	14,500.00	14,500.00	12,500.00	-13.79%
64000-087	SW Permit/Design	5,678.34	-	-	-	4,850.00	-	4,850.00	0.00%
64000-088	Storm Catch Basin Maint	-	-	155.89	3,002.72	5,500.00	1,000.00	3,000.00	-45.45%
64000-054	Storm Street Sweeping	5,000.00		8,642.00	7,677.00	7,000.00	8,500.00	8,000.00	14.29%
Total Maint/Ops/Const Expenses		\$ 248,788.04	\$ 263,697.38	\$ 364,347.02	\$ 259,969.47	\$ 310,415.24	\$ 322,739.51	\$ 283,075.70	-8.81%
64000-047	SW Capital Outlay	\$ -	\$ -	\$ 2,536.53	\$ 8,255.28	\$ 106,500.00	\$ 85,000.00	\$ 173,118.00	62.55%
64000-024	SW Depreciation	\$ 2,372.00	\$ 25,855.00	\$ 17,593.00	\$ 45,568.00	\$ 42,212.00	\$ 57,000.00	\$ 57,000.00	35.03%
	Total Storm Sewer Expenses	\$ 251,160.04	\$ 289,552.38	\$ 384,476.55	\$ 313,792.75	\$ 459,127.24	\$ 464,739.51	\$ 513,193.70	11.78%
	Less Revenue from User Fee Charges	\$ (456,927.40)	\$ (465,421.68)	\$ (451,272.68)	\$ (507,478.17)	\$ (465,707.31)	\$ (517,037.28)	\$ (465,707.00)	0.00%
	Net Income (Loss)	\$ 205,767.36	\$ 175,869.30	\$ 66,796.13	\$ 193,685.42	\$ 6,580.07	\$ 52,297.77	\$ (47,486.70)	-821.67%

DESCRIPTION OF CAPITAL PROJECTS AND EFFECTS ON OPERATING BUDGET:

PROJECT #1: Reset and Secure 72” Culvert on Conrad Drive

The Village budgeted \$25,000 to rest and secure a 72” culvert on Conrad Drive. However, \$12,500 of these funds will come from the County’s matching Bridge Aid Fund. This project has no effect on the annual operating budget or the Storm Water Utility.

PROJECT #2: Storm Water allocation for Road Improvement/Paving Projects

The Village allocates 10% of the costs for all road repaving projects and associated engineering in the capital fund to the Storm Water Utility. This allocation accommodates ditching and culvert work, among other things, associated with road reconstruction and paving. For 2015, that allocation amounts to \$69,193. These projects have no effect on the annual operating budget or the Storm Water Utility other than routine/preventive maintenance already experienced with the road, ditch and culvert infrastructure.

PROJECT #3 Used Replacement Backhoe

The Village budgeted \$68,500 to acquire a used backhoe to be used for DPW operations such as loading salt, snow operations, water/sewer utility excavation, and road ditching operations. The total project cost is \$68,500 of which \$15,625 is funded by the Storm Water Utility. Other than nominal fuel and maintenance, the expenditure does not impact the Village annual operating budget or the Storm Water Utility budget.

PROJECT #4: Clearing and Re-ditching Projects

Nakoma Trail and Seminole Trail will be cut and re-ditched for an estimated \$30,800. These projects have no effect on the annual operating budget or the Storm Water Utility.

PROJECT #5: Replenish County Bridge Fund

The Village set aside \$25,000 of capital expenditures to be allocated to the County’s matching Bridge Aid Fund for future bridge work.

PROJECT #6: Miscellaneous Drainage Improvement Projects

These projects are yet to be fully identified, but the 2015 budget sets aside funds (\$10,000) to accommodate miscellaneous area drainage improvement projects as they inevitably arise with rare exception. These projects have no effect on the annual operating budget or the Storm Water Utility.

10.0 Tax Incremental Districts (TIDs)

TAX INCREMENT DISTRICT #1 (fund "08")- CENTENNIAL CENTRE at HOBART

GOAL:

To utilize tax increment finance laws to spur economic development with the intent of preserving, 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* Master Plan. The following description is designed to give a general overview of tax increment finance (TIF) and how it works.

Since 1975 state enabling legislation, the use of tax increment finance has become a widely used economic development tool that Wisconsin municipalities can utilize to increase property tax base. 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.

For more information regarding TID #1 specifically, or tax increment financing in general, please contact the Village Office.

TID #1 Development Activities in 2014-2015

- A “commercial core” plan was developed and adopted for *Centennial Centre at Hobart*;
- Approximately 25 new homes were constructed in the Fieldstone phase I single family subdivision;
- Centennial Centre Boulevard extension was completed to Overland Road;
- *Woodfield Prairie*, a high-end single family subdivision west of Overland saw the construction of two homes valued at over \$500,000, with many more to be constructed in 2015 and beyond;
- *Wyndam Lake Villas* were completely built out and readied for occupancy;
- 36 of a planned 40 units of *Ravello Townhomes* phase II were built and readied for occupancy;
- Development Agreement was executed for *Hobart Crossing*, an up-scale leased residence projected to be approximately 178 units at an estimated value of \$18M;
- Initial projects/installations for the development of Jan Wos Park were completed.

TAX INCREMENT DISTRICT (TID) #1 REVENUES AND EXPENSES							
REVENUE - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
08-41110	Revenue, Gen Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-43430	Exempt Computer Aid	-	3,480.00	4,703.00	4,703.00	4,693.00	4,693.00
08-48300	Interest on Accounts	19.73	1,108.06	-	1,000.00	1,000.00	1,000.00
08-48300	Land Sales	(2,000.00)	-	-	-	-	-
multiple accts.	Revenues (Financing/Fund Transfer/Other)	1,250,351.00	7,239,226.32	-	-	3,158,464.09	-
08-41900	DEV- PILOT	-	-	-	-	15,415.70	-
08-41111	Tax Increment	16,608.36	370,158.73	629,476.02	903,188.00	995,648.79	1,189,844.00
TOTAL REVENUE		\$ 1,264,979.09	\$ 7,613,973.11	\$ 634,179.02	\$ 908,891.00	\$ 4,175,221.58	\$ 1,195,537.00
DEBT SERVICE EXPENSES - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
multiple accts.	Principal Paid on Debt	\$ 1,873,780.00	\$ 5,100,000.00	\$ 240,000.00	\$ 250,000.00	\$ 3,322,588.02	\$ 293,921.00
multiple accts.	Interest Paid on Debt	317,344.52	234,443.00	240,691.12	215,185.63	215,185.63	296,656.48
TOTAL DEBT SERVICE EXPENSES		2,191,124.52	5,334,443.00	480,691.12	465,185.63	3,537,773.65	590,577.48
OTHER EXPENSES - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
08-68000-001	Admin Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,175.00
08-68000-003	Admin WRS	-	-	-	-	-	283.90
08-68000-004	Admin FICA/MED	-	-	-	-	-	319.39
08-68000-005	Admin Fringe	-	-	-	-	-	832.71
08-68000-006	ED Marketing/Supply	-	-	-	9,000.00	9,000.00	10,000.00
08-56560-000	Developer Contribution (construction escrow disbursement)	146,503.60	1,055,689.30	-	-	-	-
08-68000-009	Audit	-	-	-	-	-	-
08-68000-014	Outside Services	1,731.20	18,437.53	6,226.61	20,500.00	35,000.00	30,500.00
08-68000-047	Capital Outlay	9,230.37	808,242.88	1,268,354.05	163,700.00	500,000.00	81,214.00
08-68000-053	Increment Payment	-	11,041.06	17,948.88	50,018.89	49,856.49	71,842.00
08-68000-078	Engineering	36,094.07	89,882.97	133,760.70	18,475.00	42,500.00	18,475.00
need acct #	Water Irrigation	-	-	-	-	3,000.00	3,250.00
08-68000-099	Bond Issuance Costs	24,004.80	104,912.00	-	-	73,064.61	-
TOTAL OTHER EXPENSES		217,564.04	2,088,205.74	1,426,290.24	261,693.89	712,421.10	220,892.00
TOTAL EXPENSES		\$ 2,408,688.56	\$ 7,422,648.74	\$ 1,906,981.36	\$ 726,879.52	\$ 4,250,194.75	\$ 811,469.48
TOTAL REVENUE		\$ 1,264,979.09	\$ 7,613,973.11	\$ 634,179.02	\$ 908,891.00	\$ 4,175,221.58	\$ 1,195,537.00
NET INCOME (LOSS)		\$ (1,143,709.47)	\$ 191,324.37	\$ (1,272,802.34)	\$ 182,011.48	\$ (74,973.17)	\$ 384,067.52
NOTES:							
*"Tax Increment" revenue and "Increment Payment" for 2015 calculated based on payable combined tax rate of \$17.73, will be higher/lower given final tax rates of all jurisdictions							

TAX INCREMENT DISTRICT #2 (fund "09")- *Orlando-Packerland Planned Development District*

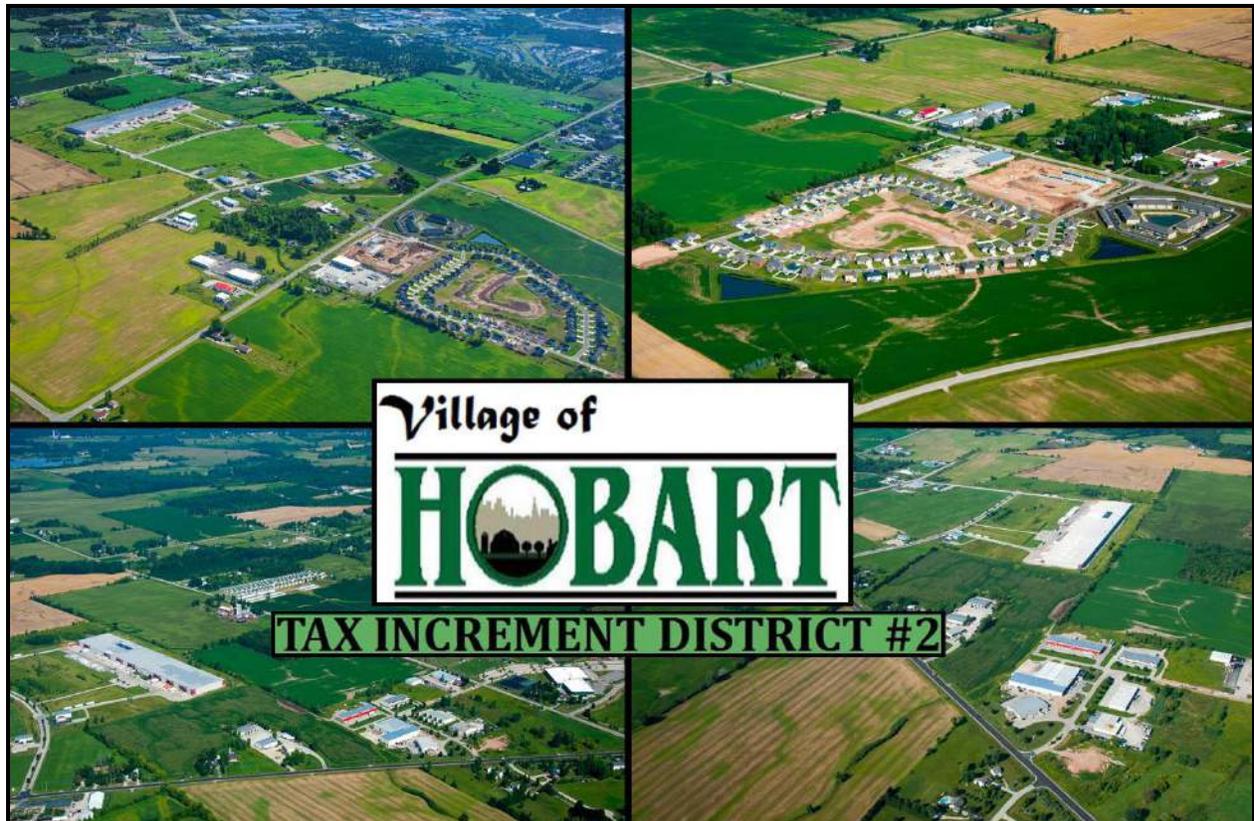
GOAL:

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. Re-institute 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.



TID #2 Development Activities in 2014-2015

- Orde Sign & Graphics fully moved into their brand new manufacturing facility;
- The Village purchased the former Smits homestead of 23 acres for \$1,322,500 to facilitate future manufacturing development projects;
- Development discussions have begun in earnest for new residential south of Orlando Drive, and a light manufacturing facility on the acquired Smits property;
- Near complete built-out achieved in the *Tailwind Crossing* single family subdivision.

TAX INCREMENT DISTRICT (TID) #2 REVENUES AND EXPENSES							
REVENUE - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
09-41110	Revenue, Gen Property Tax	\$ -	\$ -	\$ -	\$ -		\$ -
09-43430	Exempt Computer Aid	-	-	68.00	68.00	283.00	283.00
09-48300	Interest on Accounts	319.68	313.20	-	200.00	200.00	200.00
09-48300	Land Sales	-	-	-	-	-	-
multiple accts.	Revenues (Financing/Fund Transfer/Other)	1,749,695.40	-	-	-	2,291,376.66	-
09-41111	Tax Increment	-	-	60,413.05	244,892.00	300,458.94	501,640.00
TOTAL REVENUE		\$ 1,750,015.08	\$ 313.20	\$ 60,481.05	\$ 245,160.00	\$ 2,592,318.60	\$ 502,123.00
DEBT SERVICE EXPENSES - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
multiple accts.	Principal Paid on Debt	\$ -		\$ -	\$ -	\$ 1,752,886.73	\$ 6,080.00
multiple accts.	Interest Paid on Debt	-	39,276.00	43,240.00	43,240.00	43,240.00	90,370.26
TOTAL DEBT SERVICE EXPENSES		-	39,276.00	43,240.00	43,240.00	1,796,126.73	96,450.26
OTHER EXPENSES - TID #1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 est.	2015 BUDGET
09-69000-001	Admin Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,175.00
09-69000-003	Admin WRS	-	-	-	-	-	283.90
09-69000-004	Admin FICA/MED	-	-	-	-	-	319.39
09-69000-005	Admin Fringe	-	-	-	-	-	832.71
09-51415-006	ED Marketing/Supply	-	-	-	9,000.00	9,000.00	10,000.00
09-56560-000	Developer Contribution (construction escrow disbursement)	1,408,723.76	128,456.99	-	-	-	-
09-69000-009	Audit	-	-	-	-	-	-
09-9000-014	Outside Services	-	3,831.00	16,139.84	5,000.00	6,000.00	20,000.00
09-69000-047	Capital Outlay	(1,600,000.00)	751.00	-	146,327.31	550,700.00	30,000.00
09-69000-053	Increment Payment	-	-	3,306.47	15,281.80	15,228.77	25,535.00
09-69000-078	Engineering	-	-	-	10,000.00	12,000.00	10,000.00
09-69000-099	Bond Issuance Costs	42,211.00	-	-	-	37,770.39	-
TOTAL OTHER EXPENSES		(149,065.24)	133,038.99	19,446.31	185,609.11	630,699.16	101,146.00
TOTAL EXPENSES		\$ (149,065.24)	\$ 172,314.99	\$ 62,686.31	\$ 228,849.11	\$ 2,426,825.89	\$ 197,596.26
TOTAL REVENUE		\$ 1,750,015.08	\$ 313.20	\$ 60,481.05	\$ 245,160.00	\$ 2,592,318.60	\$ 502,123.00
NET INCOME (LOSS)		\$ 1,899,080.32	\$ (172,001.79)	\$ (2,205.26)	\$ 16,310.89	\$ 165,492.71	\$ 304,526.74
NOTES:							
Tax Increment revenue and **Increment Payment** for 2015 calculated based on payable combined tax rate of 19.42, will be higher/lower given final tax rates of all jurisdictions							
CAPITAL PROJECT Costs DO NOT include projects bonded for in 2014 to be completed in 2015-2017							

APPENDIX A

WAGE RATE/SALARY SCHEDULE BY TITLE

2015 WAGE RATES/SALARY SCHEDULE (effective January 1, 2015)	
POSITION (# of Employees in Position)	SALARY / WAGE
VILLAGE ADMINISTRATOR (1) *	\$83,500
DIRECTOR OF NEIGHBORHOOD SERVICES (1)	\$79,059
DIRECTOR OF DEVELOPMENT & TRIBAL AFFAIRS (1)**	\$75,000
CHIEF OF POLICE (1)- 35 hrs/week	\$74,934
PUBLIC WORKS & UTILITIES COORDINATOR (1)	\$67,315
CLERK / TREASURER (1)	\$59,423
DEPUTY CLERK - TREASURER / UTILITY BILLING CLERK (1)	\$22.14
POLICE CLERK / ADMINISTRATIVE CLERK (1)	\$18.01
COURT CLERK / ADMINISTRATIVE CLERK (1)- 32 hrs/week	\$16.78
POLICE OFFICER - FULL TIME (4)	\$26.98-\$29.03
POLICE OFFICER - PART TIME (3)	\$18.38-\$21.37
WATER/SEWER OPERATOR (1)	\$23.51 thru 7/1, \$24.02 thru 12/31
PW & UTILITY CREW MEMBER (3)	\$18.03- \$19.78
MANAGEMENT INTERN (1)	\$14.00
* Does not include a \$500/month housing allowance. **contract expires 4/15, currently being negotiated	

APPENDIX B

WAGE/SALARY COST TOTALS AND ALLOCATIONS BY ACCOUNT

2015 WAGE AND SALARY ACCOUNT ALLOCATIONS			
FUND	POSITION/PROGRAM	ACCT #	AMOUNT
G	ADMIN	51410-001	\$ 45,925.00
G	ASSISTANT to VA	51410-002	\$ 20,384.00
G	TRIBAL AFFAIRS	51425-001	\$ 39,375.00
G	CLERK	51420-001	\$ 63,405.94
G	TREAS	51520-001	\$ 14,187.16
G	BUILD/PLANT WAGE	51600-001	\$ 10,408.74
G	COURT CLERK	51200-001	\$ 20,941.44
G	POLICE OFFICERS/CLERK	52100-001	\$ 367,440.24
G	PT OFFICERS	52100-001-002	\$ 130,015.08
G	NEIGH SERVICES	52400-001	\$ 48,225.99
G	DPW-LABOR	53100-001-004	\$ 107,371.94
G	DPW-ADMIN	53100-001-003	\$ 13,463.00
W	DPW-LABOR	60000-001-004	\$ 53,858.53
W	WAT ADMIN	60000-001-003	\$ 33,555.54
S	DPW-LABOR	62000-001-004	\$ 46,617.00
S	SEW ADMIN	62000-001-003	\$ 26,628.25
ST	ST DPW-LABOR	64000-001-004	\$ 32,698.54
ST	ST ADMIN	64000-001-003	\$ 67,327.17
T1	T1-ADMIN	68000-001	\$ 4,175.00
T2	T2 ADMIN	69000-001	\$ 4,175.00
		TOTAL	\$ 1,150,178.56

FUNDS:

G= General Fund

W= Water Utility

S= Sewer Utility

ST= Storm Water Utility

APPENDIX C

PAYROLL TAXES (FICA/MEDICARE) COST TOTALS AND ALLOCATIONS BY ACCOUNT

2015 FICA/MED ACCOUNT ALLOCATIONS			
FUND	POSITION/PROGRAM	ACCT #	AMOUNT
G	ADMIN	51410-004	\$ 5,072.64
G	TRIBAL AFFAIRS	51425-004	\$ 3,012.19
G	CLERK	51420-004	\$ 4,850.55
G	TREAS	51520-004	\$ 1,085.32
G	BUILD/PLANT	51600-004	\$ 796.27
G	COURT CLERK	51200-004-002	\$ 1,602.02
G	POLICE OFFICERS/CLERK	52100-004	\$ 38,055.33
G	NEIGH SERVICES	52400-004	\$ 3,689.29
G	DPW-LABOR	53100-004-004	\$ 8,213.95
G	DPW-ADMIN	53100-004-003	\$ 1,029.92
W	DPW-LABOR	60000-004-004	\$ 4,120.18
W	WAT ADMIN	60000-004-003	\$ 2,567.00
S	DPW-LABOR	62000-004-004	\$ 3,566.20
S	SEW ADMIN	62000-004-003	\$ 2,037.06
ST	ST DPW-LABOR	64000-004-004	\$ 2,501.44
ST	ST ADMIN	64000-004-003	\$ 5,150.53
T 1	T1-ADMIN	68000-004	\$ 319.39
T2	T2 ADMIN	69000-004	\$ 319.39
		TOTAL	\$ 87,988.66

FUNDS:

G= General Fund

W= Water Utility

S= Sewer Utility

ST= Storm Water Utility

APPENDIX D

DENTAL AND HEALTH INSURANCE COST TOTALS AND ALLOCATION BY ACCOUNT

2015 FRINGE BENEFIT ALLOCATIONS (HEALTH, DENTAL, LTD/LIFE)			
FUND	POSITION/PROGRAM	FRINGE ACCT #	AMOUNT
G	ADMIN	51410-005	\$ 9,159.82
G	TRIBAL AFFAIRS	51425-005	\$ 3,670.95
G	CLERK	51420-005	\$ 19,271.72
G	TREAS	51520-005	\$ 4,061.95
G	COURT CLERK	51200-005-002	\$ 6,210.11
G	POLICE OFFICERS/CLERK	52100-005	\$ 76,122.20
G	NEIGH SERVICES	52400-005	\$ 9,611.14
G	DPW-LABOR	53100-005-004	\$ 14,665.18
G	DPW-ADMIN	53100-005-003	\$ 140.93
W	DPW-LABOR	60000-005-004	\$ 4,203.67
W	WAT ADMIN	60000-005-003	\$ 9,907.63
S	DPW-LABOR	62000-005-004	\$ 3,140.65
S	SEW ADMIN	62000-005-003	\$ 6,963.72
ST	ST DPW-LABOR	64000-005-004	\$ 2,176.03
ST	ST ADMIN	64000-005-003	\$ 11,088.10
T1	T1-ADMIN	68000-005	\$ 832.71
T2	T2 ADMIN	69000-005	\$ 832.71
		TOTAL	\$ 182,059.22

FUNDS:

G= General Fund

W= Water Utility

S= Sewer Utility

ST= Storm Water Utility

APPENDIX E

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

2015 WRS SCHEDULE			
FUND	POSITION/PROGRAM	WRS Acct #	AMOUNT
G	ADMIN	51410-003	\$ 4,509.01
G	TRIBAL AFFAIRS	51425-003	\$ 2,677.50
G	CLERK	51420-003	\$ 4,311.60
G	TREAS	51520-003	\$ 964.73
G	COURT CLERK	51200-003	\$ 1,424.02
G	BUILD/PLANT	51600-003	\$ 431.99
G	POLICE OFFICERS/CLERK	52100-003	\$ 41,497.89
G	CHIEF WDC	52100-019	\$ 7,568.33
G	NEIGH SERVICES	52400-003	\$ 3,279.37
G	DPW-LABOR	53100-003-003	\$ 6,451.29
G	DPW-ADMIN	53100-003-004	\$ 915.48
W	DPW-LABOR	60000-003-004	\$ 3,662.38
W	WAT ADMIN	60000-003-003	\$ 2,281.78
S	DPW-LABOR	62000-003-004	\$ 3,169.96
S	SEW ADMIN	62000-003-003	\$ 1,810.72
ST	ST DPW	64000-003-004	\$ 1,713.50
ST	ST ADMIN	64000-003-003	\$ 4,578.25
T1	T1-ADMIN	68000-003	\$ 283.90
T2	T2 ADMIN	69000-003	\$ 283.90
TOTAL			\$ 91,815.60

FUNDS:

- G= General Fund
- W= Water Utility
- S= Sewer Utility
- ST= Storm Water Utility

APPENDIX F

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

2015 LIFE AND INCOME CONTINUATION ALLOCATIONS			
FUND	POSITION/PROGRAM	ACCT #	AMOUNT
G	ADMIN	51410-005	\$ 231.99
G	TRIBAL AFFAIRS	51425-005	\$ 206.85
G	CLERK	51420-005	\$ 1,001.82
G	TREAS	51520-005	\$ 246.03
G	COURT CLERK	51200-005-002	\$ 130.16
G	POLICE OFFICERS/CLERK	52100-005	\$ 3,107.92
G	NEIGH SERVICES	52400-005	\$ 488.85
G	DPW-LABOR	53100-005-004	\$ 600.68
G	DPW-ADMIN	53100-005-003	\$ 140.93
W	DPW-LABOR	60000-005-004	\$ 492.13
W	WAT ADMIN	60000-005-003	\$ 287.24
S	DPW-LABOR	62000-005-004	\$ 418.86
S	SEW ADMIN	62000-005-003	\$ 220.28
ST	ST DPW-LABOR	64000-005-004	\$ 196.54
ST	ST ADMIN	64000-005-003	\$ 583.12
T1	T1-ADMIN	68000-005	\$ 21.09
T2	T2 ADMIN	69000-005	\$ 21.09
TOTAL			\$ 8,353.40

FUNDS:

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

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

Current as of 12/31/14 only

	GO DEBT		SAFE DRINKING WATER		GBMSD DEBT			WATER FUNDS	SEWER FUNDS	TIF #1 FUND	TIF #2 FUND	SPECIAL ASSESSMENT	DEBT TAX
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
2015	\$ 720,001.00	\$ 751,540.49	\$ 47,091.97	\$ 20,562.97	\$ 192,068.73	\$ 91,354.94	\$ 1,822,620.10	\$ 258,743.22	\$ 473,581.52	\$ 590,577.48	\$ 96,450.26	\$ 27,143.62	\$ 376,124.00
2016	\$ 1,105,000.00	\$ 633,264.90	\$ 48,128.00	\$ 19,515.55	\$ 199,859.11	\$ 83,564.56	\$ 2,089,332.12	\$ 259,932.15	\$ 475,518.70	\$ 635,137.63	\$ 115,123.52		\$ 603,620.12
2017	\$ 1,215,001.00	\$ 602,206.15	\$ 49,186.81	\$ 18,445.09	\$ 207,976.27	\$ 75,447.40	\$ 2,168,262.72	\$ 260,984.93	\$ 472,373.02	\$ 684,426.49	\$ 138,843.16		\$ 611,635.12
2018	\$ 1,235,001.00	\$ 570,277.37	\$ 50,268.92	\$ 17,351.07	\$ 216,434.01	\$ 66,989.66	\$ 2,156,322.03	\$ 257,440.01	\$ 473,681.03	\$ 682,282.18	\$ 136,953.69		\$ 605,965.12
2019	\$ 1,260,001.00	\$ 536,532.34	\$ 51,374.84	\$ 16,233.00	\$ 225,246.72	\$ 58,176.95	\$ 2,147,564.85	\$ 258,050.67	\$ 472,551.34	\$ 673,681.74	\$ 134,747.85		\$ 608,533.25
2020	\$ 1,335,000.00	\$ 499,114.84	\$ 52,505.09	\$ 15,090.31	\$ 234,429.38	\$ 48,994.29	\$ 2,185,133.91	\$ 262,658.32	\$ 474,400.00	\$ 694,799.72	\$ 140,677.62		\$ 612,598.25
2021	\$ 1,370,000.00	\$ 458,492.32	\$ 53,660.20	\$ 13,922.50	\$ 239,323.70	\$ 39,426.02	\$ 2,174,824.74	\$ 262,328.55	\$ 465,993.12	\$ 693,472.03	\$ 141,882.79		\$ 611,148.25
2022	\$ 1,555,000.00	\$ 411,997.31	\$ 54,840.72	\$ 12,728.98	\$ 249,294.00	\$ 29,455.72	\$ 2,313,316.73	\$ 381,996.27	\$ 479,633.65	\$ 695,660.59	\$ 142,780.47		\$ 613,245.75
2023	\$ 1,609,996.00	\$ 359,407.41	\$ 56,047.22	\$ 11,509.22	\$ 141,627.25	\$ 19,066.79	\$ 2,197,653.89	\$ 381,348.88	\$ 364,799.60	\$ 691,584.94	\$ 143,393.47		\$ 616,527.00
2024	\$ 1,665,000.00	\$ 304,390.00	\$ 57,280.26	\$ 10,262.62	\$ 147,717.22	\$ 12,976.82	\$ 2,197,626.92	\$ 388,849.76	\$ 361,421.04	\$ 651,424.91	\$ 179,917.59		\$ 616,013.62
2025	\$ 1,750,000.00	\$ 245,406.24	\$ 58,540.42	\$ 8,988.58	\$ 154,069.19	\$ 6,624.85	\$ 2,223,629.28	\$ 408,683.01	\$ 339,386.28	\$ 647,960.78	\$ 179,497.96		\$ 648,101.25
2026	\$ 1,805,001.00	\$ 183,303.72	\$ 59,828.31	\$ 7,686.53			\$ 2,055,819.56	\$ 400,242.85	\$ 179,054.49	\$ 650,894.92	\$ 180,807.30		\$ 644,820.00
2027	\$ 1,375,001.00	\$ 128,469.95	\$ 61,144.54	\$ 6,355.83			\$ 1,570,971.32	\$ 67,500.37	\$ 145,517.50	\$ 507,461.36	\$ 200,049.59		\$ 650,442.50
2028	\$ 1,430,001.00	\$ 80,857.41	\$ 62,489.72	\$ 4,995.85			\$ 1,578,343.98	\$ 67,485.57	\$ 141,433.75	\$ 518,262.96	\$ 201,750.45		\$ 649,411.25
2029	\$ 1,559,997.00	\$ 28,073.69	\$ 63,864.49	\$ 3,605.96			\$ 1,655,541.14	\$ 67,470.45	\$ 142,187.50	\$ 563,587.73	\$ 235,547.96		\$ 646,747.50
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					\$ -
	\$ 20,990,000.00	\$ 5,793,334.14	\$ 958,226.45	\$ 190,173.31	\$ 2,208,045.58	\$ 532,078.00	\$ 30,671,857.48	\$ 4,118,609.19	\$ 5,461,532.54	\$ 9,581,215.46	\$ 2,368,423.68	\$ 27,143.62	\$ 9,114,932.99

APPENDIX H: VILLAGE OF HOBART STRATEGIC PLAN INITIATIVES

2015-2017 Strategic Plan Actions by Year		
YEAR 1	CHAMPIONS	
Undertake Complete Revision of Village Comprehensive Plan	Admin, PZ, CDA, DNS, Consultant	
Analysis of EMS Service/Response Times	Admin, Police, Fire, Consultant	
Police Department Level of Service and Staffing Study	Admin, Police, Fire, VB, Town Board, Consultant	
Develop Community Branding & Positioning Plan	Admin, CDA, Consultant	
Effect Time-Certainty for WIS 29/CTH VV Interchange Construction	Admin, VP, Various Stakeholders	
Finalize Multi-Year Capital Improvement Plan	Admin, DNS, PW, PWC, AA	
Finalize Sidewalk/Right-of-Way Maintenance Ordinance	Admin, DNS, PW, PWC	
Develop Business Park Architectural & Design Standards	Admin, DNS, CDA, PZ, Consultant	
YEAR 2	CHAMPIONS	
Develop Subdivision Ordinance	Admin, PZ, DNS, Consultant	
Update Zoning Ordinance	Admin, DNS, PZ, Consultant	
Develop Targeted "Community" Marketing Plan	Admin, CDA, Consultant	
Implement Parks, Recreation, and Open Space Planning Study	Admin, PW, DNS, PWC, Consultant	
Comprehensive Review of Building Fee Schedules Including Impact Fees	Admin, DNS, PW, AA	
Develop Water & Sewer Servicing Plan	Admin, DNS, PW, DNS, GBMSD, GBWU, Engineering Firm	
Develop Social Media Plan	C/T, Dep.C/T, AA	
Facilities & Building Space Needs Assessment	Admin, C/T, Village Board (sub. Committee), Consultant	
Develop Employee Attraction & Retention Plan	Admin, C/T, Village Board (sub. Committee)	
YEAR 3	CHAMPIONS	
Develop Pedestrian & Bicycle Plan	Admin, DNS, CDA, Consultant	
Develop Comprehensive Property Maintenance/Community Aesthetics Program	Admin, DNS, AA,	
Develop Existing Business Retention/Expansion Program, Encourage a Ho	Admin, AA, CDA, Consultant	
Police Department GIS Mapping/Targeted Enforcement Plan	Admin, Police, Consultant	
Develop Multi-year Financial Management Plan/Forecast	Admin, C/T, Consultant	
YEAR 4 & BEYOND	Abbreviations	
Park & Recreation Department Plan/Needs/Feasibility	Planning & Zoning Commission	PZ
Village "Events"	Community Development Authority	CDA
	Administrator	Admin
	Director of Neighborhood Services	DNS
	Village President	VP
	Public Works/Utilities Coordinator	PW
	Assistant to the Administrator	AA
	Public Works & Utilities Advisory Committee	PWC
	Police Chief	Police
	Village Board	VB
	Clerk/Treasurer	C/T
	Fire Chief	Fire

APPENDIX I:

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 contain; 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 each jurisdiction. 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.

Inter-fund 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, which 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 statute, ordinance or resolution, but 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 un-liquidated 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.

Re-appropriation. 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 \times \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 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.