VILLAGE OF BROWN DEER

Milwaukee County, Wisconsin

2014 Annual Budget
For the Year Beginning January 1, 2014

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

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INTRODUCTION

MEMORANDUM

TO: Village President Carl Krueger,
Members of the Board of Trustees

FROM: Susan Hudson, Treasurer/Comptroller
Michael Hall, Village Manager

DATE: October 9, 2013

SUBJECT: 2014 Annual Budget

We are presenting the 2014 Annual Budget for your review and consideration. During this process, it is important that the Village Board and staff work together to finalize this financial plan for the upcoming year.

In reviewing the proposed budget, it is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0.06%, which equates to an additional $4,741. There is one exception to the general rule, in that Brown Deer was under the allowable levy in 2012 and, therefore, would be eligible for an additional carry-forward increase of 0.25% or $19,760. The recommended budget includes a tax levy increasing by $24,486, for a total tax levy of $7,796,421.

General Fund revenues continue to be dependent on property taxes. In fact, 63% of the General Fund revenue is comprised of property taxes. In addition to levy limits imposed under 2011 Wisconsin Act 32, the Act also cut state funding for the shared revenue and transportation programs in 2012. In the 2014 Budget, the Village's state shared revenue and transportation aids will have a slight increase of $5,263 from 2013 revenue received. It is projected that the Village will receive the increased level of funding from the computer exemption program in 2013. In total, General Fund revenue is proposed to increase by approximately 1.3% or $123,621 to $9,848,105.

General Fund expenditures are proposed to increase by $86,865 or .09%. Under 2011 Wisconsin Act 32 the State of Wisconsin assisted communities by requiring that employees, except for public safety and transit, start paying the employee share into the retirement system, WRS. For 2014, the non-represented employee share is 7% of their wages and those in and associated with the WPPA contract are contributing 7% of their wages to WRS. In addition, the Village health insurance premiums remained the same as 2013. The 2014 budget also reflects all employees on the health insurance plan contributing 12% towards their health premiums.

In addition to the WRS and health insurance changes, the following changes are reflected in the Manager's Recommended 2014 Budget:

- Elimination and consolidation of positions
    - Managers Office: Clerical Assistant (PT), Intern
    - Admin Services: Accounting Assistant (PT)
    - Community Development: Intern, reduce hours, Admin. Assistant shared across department.
- Police Department will be fully staffed
- Deputy Clerk/Treasurer position combined
- Zoning and Code Specialist position
- Fire Department operations increased $24,000

Departments were instructed to prepare a budget with a 0% increase considering anticipated wage and benefit adjustments while keeping the overall appropriations at 2013 levels.

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to decrease by $20,526 or 2.5%. The recommendation is also that the tax levy to support library services and the park and pond remain at the same levels as last year. The proposed budget includes a tax levy increase of $9,892 or 2.7% for the Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2012.

It is too early to determine what the final tax rates will be, since the assessed and equalized values will not be finalized until the end of October or early November.

It is important to remember that the budget being presented exhibits a balanced General Fund budget which has the same revenue and expenditures that total $9,812,989. The projected unassigned fund balance of $2,610,515 is at 27% of expenditures and is within the approved fund balance range between 15%-30% as part of the Village approved financial policy of maintaining fund balance. Therefore, we would recommend that the Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

The Village has historically been in a pattern of alternating years for Storm Water and Sanitary Sewer rate increases. During the budget process it was determined that the Sanitary Sewer Utility rates would increase due to the mandates by MMSD & WDNR. Storm Water Utility, and Recycling Fund do not need rate increases for 2014.

The recommended budget maintains the level of service our residents have come to expect and enjoy. The Village Board has the ability to make modifications to either the proposed budget or tax levy. If the Board decides to reduce the tax levy, service levels or appropriations should also be reduced.

Budget Workshops are scheduled below and the plan is to hold the public hearing and consider the adoption of the 2014 Annual Budget at the Village Board meeting on November 4, 2013.

October 16
Review of Governmental Accounting, General Fund Revenue, General Fund Expenditure Summary, North Shore Health Department, Fire Department, Police Department, Dispatch Center

October 22
Manager's Office, Administrative Services, Community Development, Park & Recreation, Special Revenue Funds, Library

October 24
Public Works, Recycling, Storm Water, Sanitary Sewer, TIF's, Capital Improvement Fund, Debt Services

If you have any questions regarding the 2014 Budget or the budget process, please feel free to contact me.

MEMORANDUM

TO: Village President Carl Krueger,
Members of the Board of Trustees,
and Village of Brown Deer Residents

FROM: Susan L. Hudson, Treasurer/Comptroller
Michael Hall, Village Manager

DATE: November 4, 2013

SUBJECT: 2014 Annual Budget

We respectfully present the 2014 Annual Budget for your review and consideration at this Public Hearing and subsequent adoption by the Village Board. The Village Board has fully reviewed our recommendation during Budget work sessions held on October 16, 22, and 24, 2013. The budget reflects staff recommendations on how to best accomplish the village's mission statement and delivers quality services in a cost effective manner.

This budget document is a reflection of the budget policies, strategic goals, departmental operating plans and Village Board modifications. The budget, while cognizant of the economic outlook in 2014, provides funding for core services, desired programs, critical needs, equipment replacement, facility and equipment upgrades, and funding for street resurfacing as discussed in the following pages.

The initial planning stage of budget preparation involves evaluating the outside forces that effect funding decisions: federal, state, and local economic conditions, federal and state mandates, political environment, citizen concerns, and outside agency collaboration opportunities.

The Budget in Brief

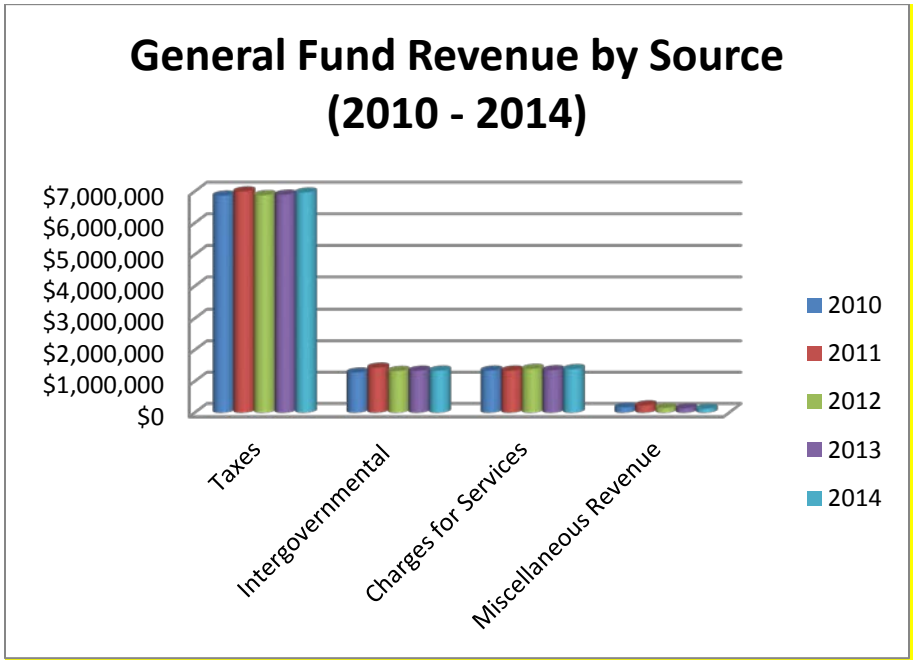
Revenues for all funds total approximately $18.45 million in the 2014 budget, which is $90,963 more than the 2013 budget. The largest revenue increases is resulting from d inspection permits.

Expenditures for all funds total over $20 million for the 2014 budget, which is a decrease of $1.2 million less than 2013. The main reason for the decrease is fewer capital projects and economic development in 2014, than projected in 2013.

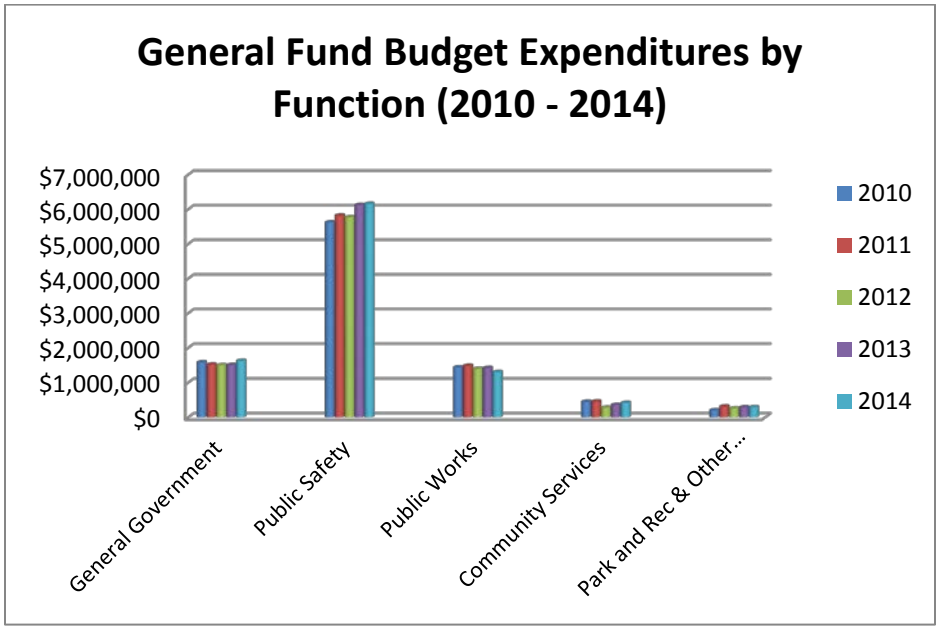
General Fund Highlights

General Fund revenues continue to be dependent on property taxes. In fact, almost 71% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by $35,120. The Village's shared revenue and

transportation aids remains the same for 2014. In addition to levy limits imposed under 2011 Wisconsin Act 32, the Act also cut state funding for the shared revenue and transportation programs reflected in the 2013 budget. The Village is seeing positive movement in terms of development and renovations resulting in an increase of inspection permits by $20,000. In total, General Fund revenue is proposed to increase by 0.10% to $9,812,989.



General Fund expenditures are proposed to increase by $94,965 or 0.97%. The 2014 budget recommendation shows a $30,380 increase in the Village's payment to the North Shore Fire Department and a $62,460 increase for costs related to having a Village Manager for the whole year. Under 2011 Wisconsin Act 32 the State of Wisconsin assisted communities by requiring that employees, except for public safety and transit, start paying the employee share into the retirement system, WRS. For 2014, the non-represented employee share is 7% of their wages and those in and associated with the WPPA contract are contributing 7% of their wages to WRS. On January 1, 2914 two things are happening that will affect the way our health insurance program is administered by Unite Health Care. Those two things are (1) United Health Care is updating the Village's program to the Health Care Reform Compliant Certificate of Coverage; and (2) Health Care Reform (The Affordable Care Act) itself. Because of these changes the Village's health premiums will remain the same as 2013. The 2014 budget also reflects all employees on the health insurance plan contributing 12% towards their health premiums.



The recommended budget adds $0 to the fund balance of the General Fund. The projected fund balance of $3,818,966 is at 38.9% of expenditures and the unassigned fund balance is within the approved fund balance range between 15%-30%, which is part of the Village approved financial policy of maintaining fund balance.

Taxes

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to decrease by $20,526 or 2.46%. It is also recommended that the tax levy to support library services and the park and pond remain at the same levels as last year. The proposed budget includes a tax levy increase of $9,892 or 2.73% for the combined Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2013.

It is too early to determine what the final tax rate will be since the assessed and equalized values will not be finalized until mid November. However, based on our estimates, the Village will see an 5% reduction in assessed valuation to $913,660,900. If this estimate is accurate, Village residents will see a .09% increase in the tax rate from $8.85 to $8.95 for Village purposes. A typical homeowner (with a value of $132,654) will see an increase of $13.27 in their tax bill for Village purposes.

Other Funds Highlights

Recycling

In addition to refuse service, the Village collects materials for recycling at residential properties. During 2008, the Village changed refuse and recycling providers to allow residents to utilize a single stream recycling service. Charges for recycling service are

placed on resident tax bills for collection purposes. The 2013 tax bills (which provide revenue for 2014) maintain a recycling charge of $80.

Stormwater Utility Charges

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at $22.95 per Equivalent Run-off Unit (ERU) per quarter and was held for six years. The ERU rate was adjusted to $26.51 per quarter in 2011 and is not proposed to change in 2014.

Sanitary Sewer Utility Charges

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for maintenance of sewer infrastructure assets. The 2014 budget proposes an increase $1.85 to $14.35 quarterly connection charge and the volumetric charge an increase of $0.24 to $1.60 per 1,000 gallons consumed.

Debt Proceeds

The 2014 budget does not include any issuance of debt. The Village issues debt to finance capital projects every other year. In 2012, debt was issued for planned 2012 and 2013 capital projects. These projects will be approved by subsequent Village Board action. Projects were identified and included in the Five Year Capital Plan adopted by the Village Board on September 17, 2012.

Planning Process

The planning process of this budget document contains both short-term and long-term plans. The short-term plans focused on operational needs of the Village over the next year. Long-term plans focus on two to ten years into the future.

It is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0.061% for 2014, which equates to a possible increase of $4,741. There is an exception to the levy limit rule that would allow a municipality to carry-forward up to 0.5% of a previously unused levy cap allocation. Brown Deer is eligible for a carry-forward increase of $19,753. The recommended budget includes a tax levy of $7,796,421 which is an increase of $24,486. With the recommended budget as presented, the Village will be leaving a total of $8 of potential 2014 levy increase that the Village will not be able to recoup in the future.

Growth continues to be a major factor in the Village's economic future. During 2008 and 2009, the Village completed a Comprehensive Plan to produce a blueprint for

achieving the vision of the Village. This plan outlined growth into the future and identified areas for specific types of growth.

In 2011 and 2012 the Village Board reviewed and updated all policies in the Financial Policy Manual. This review occurs once every three years. Policies such as the Budget Development Policy, Fund Balance Policy, Debt Management Policy, and Capital Improvement Plan Process and Policy are a few of those policies that sculpt and maintain the guidelines for the Village to be fiscally responsible and financially sound.

Performance Measurements

The budget document continues to be modified to report more quantitative and qualitative performance measurements. During 2008, the Village began tracking certain performance measurements in each department. The goal of the performance measures reporting is to establish a reporting system which will give the public, the Board and Staff the ability to evaluate the level and value of services provided to the community. Future budget documents will serve as the primary source of such reporting. As performance analysis continues, the budget will continue to be more refined in its qualitative reporting.

Budget and Financial Recognition

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Brown Deer, Wisconsin for its annual budget for the fiscal year beginning January 1, 2013. This was the Village's second year receiving the award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In addition to the GFOA Distinguished Budget Presentation award, the Village has received recognition by the GFOA by receiving their Certificate of Achievement Award for Excellence in Financial Reporting for 2012. The Village has received this award for the fourteenth consecutive year. These awards help validate the Village's efforts towards transparency, accountability and continuous improvement.

Conclusion

We will be distributing a copy of a PowerPoint presentation that will be presented to help explain the 2014 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2014 Annual Budget and Establish the Property Tax Levy is attached for your review. It is our recommendation that the Village Board adopt the attached resolution.

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For the Fiscal Year Beginning January 1, 2014

Community Profile and Statistical Information

Members of the Village Board

Carl F. Krueger	Village President
Jeff Baker	Village Trustee
Terrence L. Boschert	Village Trustee
Robert W. Oates	Village Trustee
Timothy D. Schilz	Village Trustee
Gary R. Springman	Village Trustee
Andrea J. Weddle-Henning	Village Trustee

Administrators

Michael L. Hall	Village Manager
Christopher R. Lipscomb	Municipal Judge
John Fuchs	Village Attorney
Susan L. Hudson	Treasurer/Comptroller
Steven C. Rinzel	Chief of Police
Matthew S. Maederer	Superintendent of Public Works
Matthew R. Janecke	Assistant Village Manager
Nathaniel J. Piotrowski	Community Development Director
Chad A. Hoier	Park and Recreation Director
Jamie L. Kinzel	Director of Public Health
Brian S. Williams-Van Klooster	Library Director
Mike Rau	Water Consultant

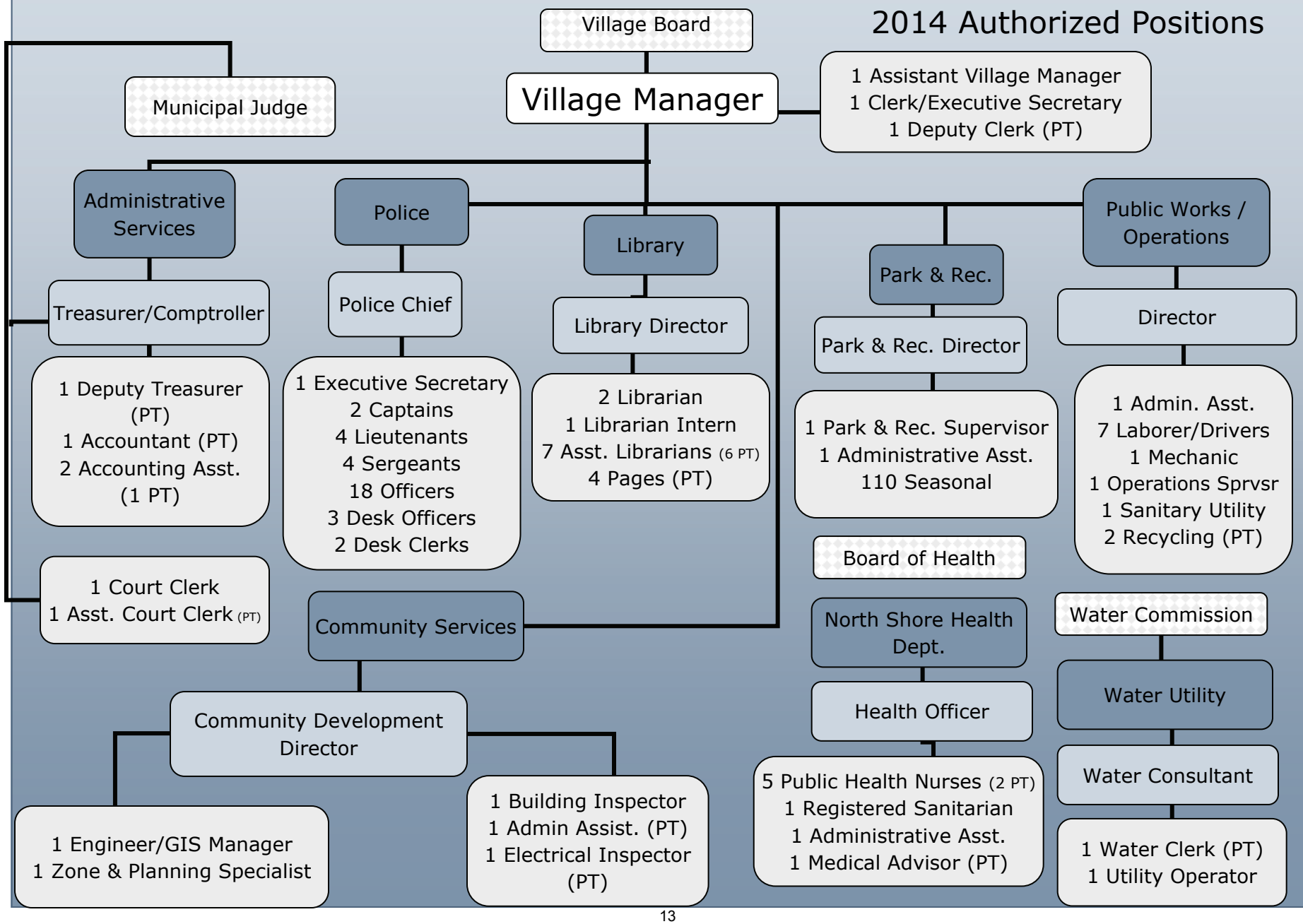
Report Prepared By

Susan L. Hudson	Treasurer/Comptroller

A Special thanks to all Village Department Heads and the Administrative Services Department for all of their assistance on the preparation of this document.

Village of Brown Deer Organization Chart

2014 Authorized Positions



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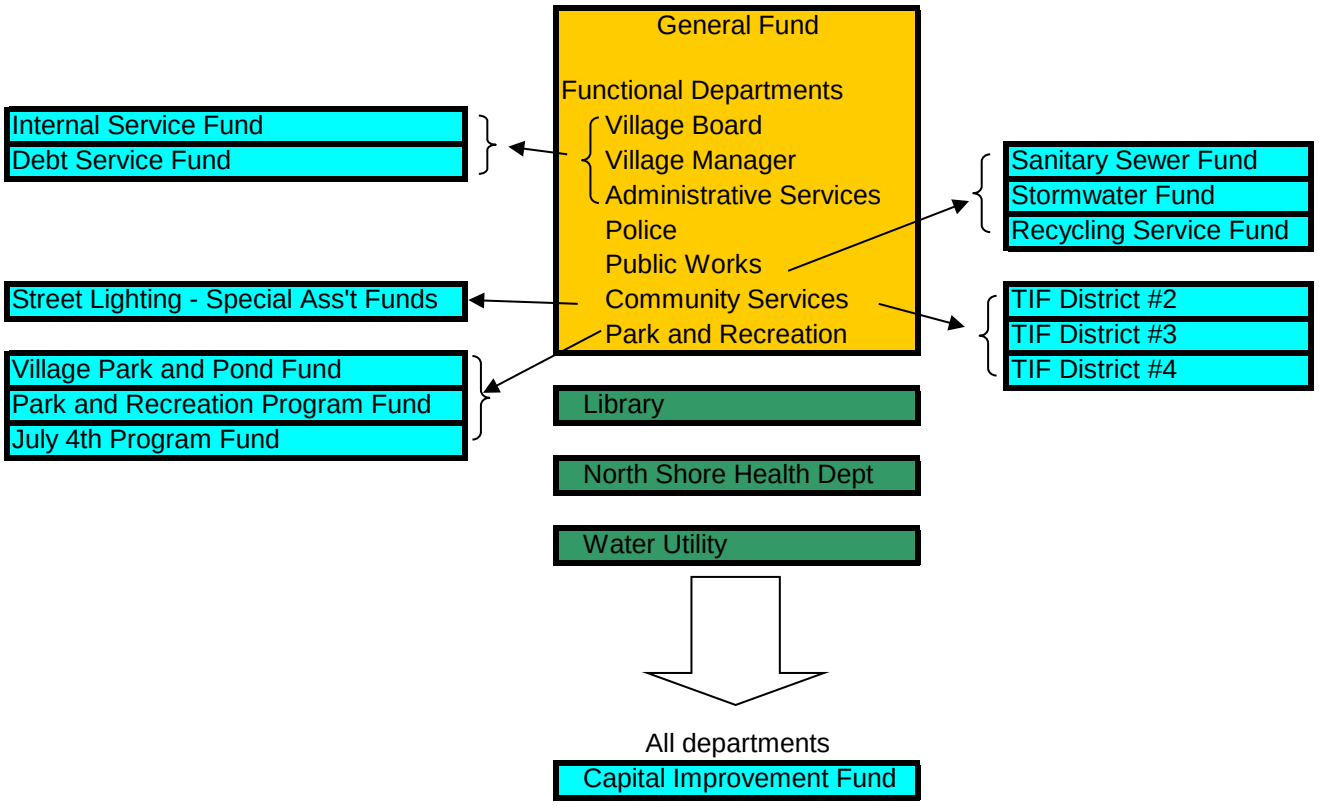
Function/Department relationship to Funds



Notes:
- Each Fund is represented by a box
- Funds that are the same as the department are shown as a green box
- Funds that are administered by a department that has the administration costs in the General Fund are shown as a blue box
- Departments with administration costs in the General Fund are shown in yellow box

2014 Budget Process

The budget process begins after the completion of the annual financial statement audit, typically in May or June. The Village Manager and Board provide general guidelines for individual departments to follow when compiling their budget requests. The Village Manager details different budget scenarios for the Department Heads to submit.

The Administrative Services department provides each department with historical financial information and projected salary and benefit figures based on the authorized positions. Department heads are then responsible for completing budget requests in accordance with the guidelines provided by the Village Manager and Board. These requests are returned to the Administrative Services department for compilation.

Simultaneously, the Administrative Services department reviews current year revenue trends and completes revenue estimates for the budget year. The Village Manager reviews the amounts submitted and meets with department heads individually to discuss potential cost savings measures and overall financial goals of the Village.

In September or October, the budget is presented to the Village Board for review. The Board holds several workshops in order to analyze and digest the entire document. Each department head attends a budget workshop in order to present their department's budget as well as to answer any questions the elected officials may have.

Following the budget workshops, the Village publishes a summary budget and holds a public hearing, in accordance with Wisconsin State Statutes. The following page is the Village's budget calendar for 2014. A copy of the public notice is provided following the calendar.

The budget must be adopted by the Village Board for all funds, which levy a tax. The Village Manager may authorize a budget amendment by completing transfers of budgeted amounts within the General Funds. However, if the Village needs to amend the budget between funds or changes to the total budget a budget amendment must be approved by two-thirds of the Village Board.

Village of Brown Deer
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For the Fiscal Year Beginning January 1, 2014

2014 Budget Calendar

Date	Step
July 19	Budget Information and Instructions to Department Heads
August 5	Strategic Thinking Session with Village Board and Department Heads
August 30	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
September 9 – 13	Village Manager to meet with the Department Heads to review the budget requests
September 16 – 20	Printing of Village Manager's Recommended Budget
September 27	Distribution of Village Manager's Recommended Budget to Village Board
October 1 – 31	Village Board budget review sessions, exact dates to be determined
October 7 by noon	Public Hearing Notice turned in to North Shore NOW
October 14	Post the Public Hearing Notice to be in 15 day compliance
October 14	Publication of Public Hearing Notice for the 2014 Annual Budget - statutory publication 15 days prior to public hearing
November 4	Public Hearing on 2014 Annual Budget
November 4	Village Board adoption of the 2014 Budget

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2014 ANNUAL PROPERTY TAX LEVY AND BUDGET

PLEASE TAKE NOTICE that a public hearing will be held before the Village Board of the Village of Brown Deer on Monday, November 4, 2013 at 6:30 p.m. or as soon thereafter as the matter can be heard in Earl McGovern Board Room of the Village Hall of the Village of Brown Deer, 4800 West Green Brook Drive, Brown Deer, Wisconsin. The purpose of the public hearing is to solicit public comment on the Village's 2014 Annual Property Tax Levy and Budget. A copy of the proposed 2014 Annual Budget is available for public inspection in the office of the Village Clerk in the Village Hall and at the Village Library during normal business hours. The Village has met the requirements of Wisconsin Statute 65.90(3)(a) by posting this notice in four public places.

PLEASE TAKE FURTHER NOTICE that at such time and place, any interested party may appear in person, by attorney or agent, and be heard on these matters. A summary of the proposed budget and tax levy is listed below. The Village may elect to change the proposed budget and tax levy prior to the public hearing.

The schedules below summarize the 2014 General Fund budget as it is proposed.

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated Actual	2013 Amended Budget	2014 Proposed Budget	Change from 2013 Budget	Chg %
Revenues								
Taxes	$ 6,864,283	$ 6,995,520	$ 6,928,988	$ 6,858,674	$ 6,892,639	$ 6,963,793	$ 71,154	1%
Intergovernmental	1,278,263	1,435,952	1,329,449	1,412,903	1,336,195	1,339,662	3,467	0%
Licenses and Permits	339,381	363,994	446,042	344,214	354,070	420,070	66,000	19%
Fines & Forfeitures	252,831	263,121	250,360	250,000	270,000	270,000	-	0%
Public Charges for Services	25,809	17,232	24,365	12,650	11,650	11,650	-	0%
Interdepartmental Charges	721,695	695,884	759,626	715,305	715,305	715,305	-	0%
Miscellaneous Revenue	169,237	230,190	151,485	121,997	139,625	122,625	(17,000)	-12%
Other Financing Sources	-	-	-	5,000	5,000	-	-	0
Total Revenues	9,651,499	10,001,893	9,890,315	9,720,743	9,724,484	9,843,105	123,621	1%
Expenditures								
General Government	1,586,003	1,522,812	1,568,067	1,461,449	1,513,977	1,614,269	100,292	7%
Public Safety	5,624,969	5,823,572	5,944,916	6,123,473	6,127,793	6,201,272	73,479	1%
Public Works	1,441,232	1,487,305	1,370,162	1,386,414	1,425,139	1,306,878	(118,261)	-8%
Community Services	452,648	459,826	299,524	358,648	359,888	374,189	14,301	4%
Park and Recreation	204,260	229,670	184,333	200,257	200,227	205,717	5,490	3%
Other Financing Uses	3,152	86,135	91,000	91,000	91,000	90,000	(1,000)	-1%
Total Expenditures	9,312,264	9,609,320	9,458,002	9,621,241	9,718,024	9,792,325	74,301	0%
Revenues less Expenditures	339,235	392,573	432,313	99,502	6,460	50,780		
Fund Balance Beginning	2,347,526	2,686,761	3,079,333	3,511,646	3,511,646	3,611,148		
Ending Fund Balance	$ 2,686,761	$ 3,079,333	$ 3,511,646	$ 3,611,148	$ 3,518,106	$ 3,661,928		

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2014 ANNUAL PROPERTY TAX LEVY AND BUDGET

				2013	2013	2014	Change	
	2010	2011	2012	Estimated	Amended	Proposed	from 2013	
Other Funds	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Chg %
Beginning Fund Balances	3,964,596	7,657,543	6,248,311	5,529,564	5,529,564	1,678,849	-3,850,715	-70%
Revenues								
Special Revenue Funds								
Recycling	373,439	385,308	421,433	411,983	393,760	390,260	-3,500	-1%
North Shore Health Department	531,008	511,282	871,509	723,354	735,324	721,304	-14,020	-2%
Library	573,130	561,926	554,324	532,239	554,732	526,657	-28,075	-5%
Park and Pond	87,847	85,237	92,843	76,985	85,887	85,985	98	0%
Park & Rec Program Fund	90,670	93,764	83,850	107,174	97,379	111,414	14,035	14%
July 4th Program Fund	31,962	42,045	36,409	38,386	41,200	40,750	-450	-1%
Street Lighting	37,350	41,276	33,758	39,113	39,113	37,052	-2,061	-5%
Debt Service Fund	702,261	1,366,586	1,250,403	834,181	834,481	2,500,000	1,665,519	200%
Capital Projects Funds								
Capital Improvement Fund	1,820,755	1,325,358	127,994	356,814	410,208	389,000	-21,208	-5%
TIF No. 2	604,951	324,439	1,882,149	695,407	541,013	846,824	305,811	57%
TIF No. 3	497,875	479,704	3,833,604	688,657	687,827	487,114	-200,713	-29%
TIF No. 4	4,029,882	356,263	1,329,915	147,568	238,972	151,361	-87,611	-37%
Internal Service Fund							0	
Liability Insurance Fund	110,539	106,844	107,966	101,000	101,000	100,000	-1,000	-1%
Total Revenues	9,491,669	5,680,032	10,626,157	4,752,861	4,760,896	6,387,721	1,626,825	34%
Expenditures								
Special Revenue Funds								
Recycling	306,740	328,872	336,098	325,888	313,004	337,888	24,884	8%
North Shore Health Department	553,112	565,413	853,424	707,083	735,324	717,393	-17,931	-2%
Library	577,060	573,487	597,642	584,585	574,612	585,970	11,358	2%
Park and Pond	81,289	86,660	90,430	82,728	91,656	87,052	-4,604	-5%
Park & Rec Program Fund	89,964	91,386	81,538	105,685	97,736	107,624	9,888	10%
July 4th Program Fund	24,318	36,404	38,596	35,426	37,875	38,525	650	2%
Street Lighting	52,052	48,270	33,300	37,786	38,550	36,643	-1,907	-5%
Strehlow Donation Fund	-	-	890	10000	0	0	0	0%
Debt Service Fund	716,049	1,362,829	1,167,679	806,710	834,180	813,655	-20,525	-2%
Capital Projects Funds								
Capital Improvement Fund	1,034,389	1,410,337	1,569,046	1,872,485	1,859,767	2,515,452	655,685	35%
TIF No. 2	1,369,936	1,133,297	2,218,086	648,694	700,094	693,678	-6,416	-1%
TIF No. 3	519,634	436,640	3,426,663	423,109	461,010	422,315	-38,695	-8%
TIF No. 4	382,498	917,550	842,288	4,034,747	2,676,803	625,200	-2,051,603	-77%
Internal Service Fund								
Liability Insurance Fund	91,681	98,119	89,224	94,877	191,000	190,000	-1,000	-1%
Total Expenditures	5,798,722	7,089,264	11,344,904	9,769,803	8,611,611	7,171,395	-1,440,216	-17%
Ending Fund Balance	7,657,543	6,248,311	5,529,564	512,622	1,678,849	895,175		

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2014 ANNUAL PROPERTY TAX LEVY AND BUDGET

Taxing Fund	Actual 2010	Actual 2011	Actual 2012	Amended Budget 2013	Proposed Budget 2014	Change from 2013 Budget	Chg %
General Fund	$ 6,149,620	$ 6,247,322	$ 6,143,209	$ 6,142,800	$ 6,177,920	$ 35,120	0.57%
Library Fund	381,600	385,346	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	50,000	47,500	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	2,000	-	-	-	-	-	0.00%
Debt Service Fund	716,050	741,031	835,004	834,181	813,655	(20,526)	-2.46%
Capital Improvement Fund	331,380	341,421	351,561	362,108	372,000	9,892	2.73%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
Total Village Tax Levy	$ 7,630,650	$ 7,762,620	$ 7,762,620	$ 7,771,935	$7,796,421	$ 24,486	0.32%

Significant Changes: Consolidation of positions: Administrative Assistant position shared across departments. Deputy Clerk-Treasurer combined. Add a Zoning and Code Specialist. Fire Department operations budget increased $24,000. No new services were included in this budget.

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Jill Kenda-Lubetski, Village Clerk

Posted: October 16, 2013

STATE OF WISCONSIN VILLAGE OF BROWN DEER MILWAUKEE COUNTY

In the Matter of Adopting the 2014
Annual Budget and Establishing the Property
Tax Levy for the Village of Brown Deer

Resolution No. 13-29

WHEREAS, the Village Manager has prepared an Annual Budget for the 2014 fiscal year in accordance with the requirements of Charter Ordinance No. 3 of the Brown Deer Village Code; and,

WHEREAS, the Village Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has directed that the proposed budget be adjusted accordingly; and,

WHEREAS, a public hearing on the Annual Budget was held November 4, 2013 after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and,

WHEREAS, the Village Board adopted certain resolutions relating to borrowing and levying irrepealable taxes sufficient to pay such borrowing; and,

WHEREAS, it is necessary to levy a property tax in the amount of **$7,796,421** to fund the expenses of Village government as contained in the 2014 Annual Budget.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Brown Deer, Wisconsin as follows:

1. That the 2014 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved;

2. That the property tax is hereby levied and be placed upon the 2013 tax roll as follows: General Fund $6,177,920, Capital Improvement Fund $372,000, Park and Pond Fund $47,500, Library Fund $385,346, and Debt Service Fund $813,655;

3. That the Village Manager is hereby authorized to delete or create expenditure accounts and to reduce or increase the amounts reflected in the Annual Budget for such expenditure accounts through the transfer of funds between expenditure accounts within the various Departments within the General Fund, provided that the authorized expenditure limit of the General Fund, exclusive of any contingency appropriation, is not exceeded and the 2014 Annual Budget is not increased.

PASSED AND ADOPTED by the Village Board of the Village of Brown Deer this 4th day of November, 2013.

Carl Krueger

Carl Krueger, Village President

Jill Kenda-Lubetski

Jill Kenda-Lubetski, Village Clerk

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Brown Deer

Wisconsin

For the Fiscal Year Beginning

January 1, 2013

Executive Director

Description of Funds and Accounting Structure

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. All of the Village funds are appropriated funds, but not all fund balances are "spendable" and available for appropriation. The Village's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for the Village's funds, which are classified and defined as follows:

Governmental Fund Types

Most of the functions of the Village are financed through these funds. These funds are budgeted and audited on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of the Village represents a measure of these resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. The Village utilizes the following fund types and funds for budgetary purposes:

General Fund

Special Revenue Funds
- Recycling Services Fund
- North Shore Health Department Fund
- Library Fund
- Village Park & Pond Fund
- Recreation Program Fund
- 4th of July Program Fund
- Street Lighting Special Assessment Fund
- Strehlow Donation Fund

Debt Service Fund

Capital Projects Funds
- Capital Project Fund
- Tax Incremental Financing District #2
- Tax Incremental Financing District #3
- Tax Incremental Financing District #4

These individual funds are described in further detail within the applicable section of this budget document.

The Village also utilizes the following funds for which an annual budget is not adopted:

Special Revenue Funds
- Village Grant Fund
- Police Asset Forfeiture Fund

Description of Funds and Accounting Structure

Proprietary Fund Types

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting and auditing these funds is the accrual basis; however non-accrual items are also shown for cash projection purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses include depreciation. For budgetary control purposes, the Village also shows the capital expenditures for the proprietary funds. The Village prepares budgets for the following proprietary fund types:

- **Enterprise Funds**
  - Water Utility
  - Storm water Utility
  - Sanitary Sewer Utility

- **Internal Service Fund** – Liability Insurance Fund

The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

The Village has a total of seventeen budgeted funds; however operationally the Village functions with ten distinct departments. The relationship between the Village's financial fund system and operational departments is shown on page 13.

FINANCIAL OVERVIEW

Financial Overview

In 2003, the Village adopted the following Vision Statement to guide the Village's decision-making processes for the future:

In our vision of Brown Deer in the year 2024 and beyond, the following statements will be true.

Brown Deer citizens will be bound together by our shared values.

We will be a diverse community of different ages, races, and cultures, who believe in the value of quality education, family and friends, well-maintained property, safe streets and neighborhoods, and pleasant surroundings. We will be friendly, neighborly, and welcoming to all who want to share in our community life.

Brown Deer will be a beautiful suburban village.

Our village will be scenic, well-tended, and green. Our urban forest, parks, and public property will be well maintained. We will take pride in our homes and yards and strive to maintain the green, open, suburban atmosphere of our community.

Brown Deer will be a collaborative and entrepreneurial village.

We will provide a full range of quality services in a professional and cost-effective manner through successful collaborations within our community. While maintaining our independent Village identity, we will cultivate successful collaborations with our neighbors. We will provide an atmosphere that is conducive to entrepreneurial development.

Brown Deer will be a community that provides a high quality of life.

Our village will be a desirable place to live, learn, work, visit, shop, dine, and enjoy recreational opportunities. Our village will have a range of housing choices available for people of all ages and stages of life. Our Brown Deer school system will continue to graduate students who adapt, thrive and excel in a changing world. Our location will provide easy access to regional employment opportunities and a variety of urban amenities in the larger metro-Milwaukee area including professional sports, music, theatre, nightlife, and museums.

Financial Overview

Comprehensive Planning

In 2008 and 2009 the Village created a Comprehensive Plan to produce a blueprint for achieving this vision. While the entire plan is too lengthy to be included with the annual budget, many of the implementation recommendations shaped the annual budgeting process and priorities. Some of the recommendations, which impacted the decision-making in the 2014 budget, include:

- Initiate planning to improve access to major natural resources, particularly the Milwaukee River and Brown Deer Park.
- Continue to focus on innovative Storm water control initiatives.
- Continue ongoing efforts to increase the street tree canopy along streets and on municipal property.
- Continue the active management of Tax Incremental Financing Districts.
- Develop a bicycle and pedestrian plan for the Village.
- Work closely with WisDOT on the redesign of the Green Bay Road/Brown Deer Road interchange.
- Prioritize sidewalk improvements around the school campus and in the northeastern corner of the Village.
- Coordinate sidewalk planning with the Brown Deer School District's transportation needs.

Some of these objectives will be implemented through administrative actions and through time of existing staff; however several of these may require a financial impact on the Village. Some of the individual expenditures that are included in the 2014 budget which assist in the implementation of our Comprehensive Plan are as follows:

- Review of a five year rate plan for Storm water charges. This ensures that the Village can adequately fund infrastructure improvements necessary to reduce rain runoff into the Milwaukee River and sanitary sewer system.
- $1,200 has been appropriated within the Capital Projects Fund for the celebration of Arbor Day and $25,000 for the replanting of emerald ash trees within the Village limits.
- Administrative charges within each TIF provide funding for staff time and resources to be allocated toward continued development projects
- The 2014 Capital Projects Fund budget includes work to begin along Dean Road and County Line Road in 2014. Some of the project funding may be allocated towards sidewalk repair and replacement.

On a more global basis, the Comprehensive Plan recommends that the Village reference this plan when developing the Village's annual budget and the Capital Improvement Plan.

Financial Overview

Economic Factors

In addition to planning efforts, other factors influenced the 2014 budget, many of which are outside of the Village's control. One significant factor influencing the 2014 budget is the reduction of revenue streams, which the Village had previously relied on. The Village historically has been able to rely on hotel taxes, intergovernmental and interest revenues to keep property tax increases low. The Village is expecting to exceed their 2013 budget for hotel taxes by $86,000. With the hotel revenue picking up slightly, the Village is proposing a $40,000 increase for 2014. Interest income has continued to remain low with existing rates and a bleak outlook from the Federal Reserve. In 2008, the Village earned approximately 4.19% on investments as we had some longer term investments with a higher rate of return which has helped us maintain some type of investment earnings in this climate. At the end of 2012, the Village earned a total of 1.14% on investments and through August of 2013, the average return has been 0.01%. This dip in revenue continues to impact the 2014 budget and has been compensated for in hopes that it will slowly return with the economy. Other changes were addressed in the budget message section of this document.

The Budget Summary – All Funds, starting on page 27, provides an overview of revenues and expenditures for all funds within the Village. Actual historical information is presented beginning in 2010 through 2013. The 2013 estimated actual and 2014 proposed budget are also included on this schedule. In addition to showing revenues and expenditures in total, this schedule provides projected beginning and ending equity. Equity within governmental fund types is called fund balance and within proprietary funds is called net assets. The primary difference between the two types of equity is based on the basis of accounting previously described.

Total 2014 budgeted revenues increased from 2013 due to an increased PILOT payment from the Water Utility, increased hotel tax revenue, and increased projections for future development with the Building Inspection permits.

Expenditures decreased by $1,232,969 over 2013 due mainly to TIF #4 Original Village project being completed in 2013.

The 2014 Budget for all funds has also been presented by each individual fund beginning on page 27. The following funds are expected to experience increases or decreases of more than 10% in their fund equity for 2014.

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

Financial Overview

Fund	Equity Change	Reason for change
Recycling Fund	$ 52,372	A new recycling contract reduced expenditures for 2014, allowing the recycling rate to stay the same.
North Shore Health	3,911	The tax levy contribution from the General Fund remained stable and human resources expenditures continue to increase.
Capital Projects Fund	(2,126,452)	2014 and 2014 projects to be paid out of 2014 borrowing.
TIF #2	153,146	Change in State valuation of TID's resulted in increased tax revenue.
TIF #3	64,799	Change in State valuation of TID's resulted in increased tax revenue.
TIF #4	(473,839)	Project costs incurred to be paid out of 2010 borrowing.
Internal Service Fund	(90,000)	The aggregate stop loss amount was increased in 2010.

Village of Brown Deer
Budget Summary - All Funds
2014 Adopted Budget

		Special Revenue Funds		
Fund	**General Fund**	**Recycling Fund**	**North Shore Health Department**	**Library Fund**
2014 Proposed Budget				
Revenues				
Taxes	$ 6,963,793	$ -	$ -	$ 385,346
Intergovernmental Revenues	1,339,662	40,000	131,797	-
Licenses and Permits	420,070	-	105,974	-
Fines, Forfeitures and Penalties	239,884	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	11,650	347,760	20,500	25,200
Intergovernmental Charges	-	-	450,186	110,611
Interdepartmental Charges	715,305	-	12,847	-
Miscellaneous Revenue	122,625	2,500	-	8,000
Other Financing Sources	-	-	-	-
Total Revenues	9,812,989	390,260	721,304	529,157
Expenditures				
General Government	1,629,439	-	-	-
Public Safety	6,161,489	-	-	-
Public Works	1,306,878	337,888	-	-
Health and sanitation	-	-	717,393	-
Economic Development	419,466	-	-	-
Culture and Recreation	205,717	-	-	529,038
Capital	-	-	-	-
Debt Service	-	-	-	-
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	90,000	-	-	-
Total Expenditures	9,812,989	337,888	717,393	529,038
Surplus / (Deficit)	-	52,372	3,911	119
Projected Beginning Equity	3,518,106	236,060	35,719	81,125
Estimated Ending Equity	$ 3,518,106	$ 288,432	$ 39,630	$ 81,244
Percentage Change in Equity	0.00%	22.19%	10.95%	0.15%

Village of Brown Deer
Budget Summary - All Funds
2014 Adopted Budget

	Special Revenue Funds				
Fund	**Park and Pond Fund**	**Park and Rec Program Fund**	**July 4th Program Fund**	**Street Lighting Fund**	**Strehlow Donation Fund**
2014 Proposed Budget					
Revenues					
Taxes	$ 47,500	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	38,485	87,014	-	36,642	-
Intergovernmental Charges	-	16,000	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	-	8,400	40,750	410	-
Other Financing Sources	-	-	-	-	-
Total Revenues	85,985	111,414	40,750	37,052	-
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	36,643	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	87,052	107,624	38,525	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	87,052	107,624	38,525	36,643	-
Surplus / (Deficit)	(1,067)	3,790	2,225	409	-
Projected Beginning Equity	48,618	45,062	23,616	163,125	65,110
Estimated Ending Equity	$ 47,551	$ 48,852	$ 25,841	$ 163,534	$ 65,110
Percentage Change in Equity	-2.19%	8.41%	9.42%	0.25%	0.00%

Village of Brown Deer
Budget Summary - All Funds
2014 Adopted Budget

		Capital Projects Funds			
Fund	**Debt Service Fund**	**Capital Improvement Fund**	**TIF #2 Fund**	**TIF #3 Fund**	**TIF #4 Fund**
2014 Proposed Budget					
Revenues					
Taxes	$ 813,655	$ 372,000	$ 840,224	$ 484,294	$ 87,724
Intergovernmental Revenues	-	-	600	2,320	1,637
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	300	17,000	6,000	500	2,000
Other Financing Sources	-	-	-	-	60,000
Total Revenues	813,955	389,000	846,824	487,114	151,361
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	134,120	108,392	186,000
Culture and Recreation	-	-	-	-	-
Capital	-	2,515,452	-	-	-
Debt Service	813,655	-	559,558	313,923	439,200
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	813,655	2,515,452	693,678	422,315	625,200
Surplus / (Deficit)	300	(2,126,452)	153,146	64,799	(473,839)
Projected Beginning Equity	104,489	1,736,448	147,057	25,695	3,561,841
Estimated Ending Equity	$ 104,789	$ (390,004)	$ 300,203	$ 90,494	$ 3,088,002
Percentage Change in Equity	0.29%	-122.46%	104.14%	252.19%	-13.30%

Village of Brown Deer
Budget Summary - All Funds
2014 Adopted Budget

	Enterprise Funds				
Fund	**Water Utility**	**Storm Water Utility**	**Sanitary Sewer Utility**	**Internal Service Fund**	**Total All Funds**
2014 Proposed Budget					
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ 9,994,536
Intergovernmental Revenues	-	-	-	-	1,516,016
Licenses and Permits	-	175	-	-	526,219
Fines, Forfeitures and Penalties	15,000	-	-	-	254,884
Special Assessments	-	-	-	-	-
Public Charges for Services	1,483,000	865,000	1,408,855	-	4,324,106
Intergovernmental Charges	-	-	-	-	576,797
Interdepartmental Charges	-	-	-	90,000	818,152
Miscellaneous Revenue	133,500	11,500	22,000	10,000	385,485
Other Financing Sources	-	-	-	-	60,000
Total Revenues	1,631,500	876,675	1,430,855	100,000	18,456,195
Expenditures					
General Government	-	-	-	-	1,629,439
Public Safety	-	-	-	-	6,161,489
Public Works	-	-	-	-	1,681,409
Health and sanitation	-	-	-	-	717,393
Economic Development	-	-	-	-	847,978
Culture and Recreation	-	-	-	-	967,956
Capital	-	-	-	-	2,515,452
Debt Service	-	-	-	-	2,126,336
Utility Expenses	1,612,089	839,547	1,427,227	-	3,878,863
Internal Service Expenses	-	-	-	190,000	190,000
Other Financing Uses	-	-	-	-	90,000
Total Expenditures	1,612,089	839,547	1,427,227	190,000	20,806,315
Surplus / (Deficit)	19,411	37,128	3,628	(90,000)	(2,350,120)
Projected Beginning Equity	8,337,796	3,042,518	4,105,450	457,823	25,735,658
Estimated Ending Equity	$ 8,357,207	$ 3,079,646	$ 4,109,078	$ 367,823	$ 23,385,538
Percentage Change in Equity	0.23%	1.22%	0.09%	-19.66%	

Village of Brown Deer
Budget Summary - All Funds
2010 - 2014 Budget

	Total 2010 Actual All Funds	Total 2011 Actual All Funds	Total 2012 Actual All Funds	2013 Amended Budget All Funds	Total 2014 Budget All Funds	Change from 2013 Budget	% Change
Revenues							
Taxes	$ 9,480,886	$ 9,536,122	$ 10,093,630	$ 9,912,482	$ 9,994,536	$ 82,054	0.8%
Intergovernmental Revenues	1,630,859	3,136,733	$ 2,943,987	$ 1,518,624	$ 1,516,016	$ (2,608)	-0.2%
Licenses and Permits	420,859	461,043	$ 544,833	$ 452,950	$ 526,219	$ 73,269	16.2%
Fines, Forfeitures and Penalties	252,831	284,157	$ 270,548	$ 285,000	$ 254,884	$ (30,116)	-10.6%
Special Assessments	33,068	-	$ -	$ -	$ -	$ -	#DIV/0!
Public Charges for Services	3,983,115	4,205,496	$ 4,491,564	$ 4,307,580	$ 4,324,106	$ 16,526	0.4%
Intergovernmental Charges	283,829	417,350	$ 580,587	$ 560,972	$ 576,797	$ 15,825	2.8%
Interdepartmental Charges	806,695	789,775	$ 871,898	$ 819,338	$ 818,152	$ (1,186)	-0.1%
Miscellaneous Revenue	572,523	597,538	$ 576,446	$ 441,286	$ 385,485	$ (55,801)	-12.6%
Other Financing Sources	5,355,000	311,906	$ 5,470,291	$ 67,000	$ 60,000	$ (7,000)	-10.4%
Total Revenues	22,819,665	19,740,120	$ 25,843,784	18,365,232	18,456,195	90,963	0.5%
Expenditures							
General Government	1,392,821	1,522,812	$ 1,568,067	$ 1,513,977	$ 1,629,439	$ 115,462	7.6%
Public Safety	5,626,062	5,823,572	$ 5,944,916	$ 6,127,793	$ 6,161,489	$ 33,696	0.5%
Public Works	2,252,669	1,864,447	$ 1,739,560	$ 1,776,693	$ 1,681,409	$ (95,284)	-5.4%
Health and sanitation	700,503	565,413	$ 853,424	$ 735,324	$ 717,393	$ (17,931)	-2.4%
Economic Development	293,124	1,690,957	$ 1,026,758	$ 2,900,545	$ 847,978	$ (2,052,567)	-70.8%
Culture and Recreation	980,427	1,017,607	$ 992,539	$ 1,012,106	$ 967,956	$ (44,150)	-4.4%
Capital	1,777,563	1,410,337	$ 1,569,046	$ 1,859,767	$ 2,515,452	$ 655,685	35.3%
Debt Service	1,968,533	2,618,185	$ 6,927,482	$ 2,131,430	$ 2,126,336	$ (5,094)	-0.2%
Utility Expenses	3,494,577	3,495,116	$ 3,462,279	$ 3,699,649	$ 3,878,863	$ 179,214	4.8%
Internal Service Expenses	91,681	98,119	$ 89,224	$ 191,000	$ 190,000	$ (1,000)	-0.5%
Other Financing Uses	-	86,135	$ 91,000	$ 91,000	$ 90,000	$ (1,000)	-1.1%
Total Expenditures	18,577,960	20,192,700	24,264,295	22,039,284	20,806,315	(1,232,969)	-5.6%
Surplus / (Deficit)	4,241,705	(452,580)	1,579,489	(3,674,052)	(2,350,120)	(1,323,932)	36.0%
Projected Beginning Equity	20,504,391	24,537,180	24,084,599	25,664,088	21,990,036	(3,674,052)	-14.3%
Estimated Ending Equity	$ 24,746,096	$ 24,084,600	$ 25,664,088	$ 21,990,036	$ 19,639,916	(2,350,120)	-10.7%

Revenue Overview

The preceding schedule shows revenues by category for the entire Village. More specifically, the major revenue streams for the Village are as follows:

Summary of Significant Revenues					
Fund Type	Actual 2010	Actual 2011	Actual 2012	Est. Actual 2013	Budget 2014
Taxes					
Property Taxes	$ 6,147,622	$ 8,788,024	$ 9,307,851	$ 9,162,643	$ 9,095,745
Hotel Taxes	476,934	492,759	504,958	580,404	500,435
PILOT	239,727	255,439	280,821	298,532	285,438
Intergovernmental Revenues					
State Shared Revenues	248,399	248,006	188,924	188,896	188,498
Computer Exemption	296,985	476,480	478,904	553,371	476,357
Expenditure Restraint Prog	218,394	224,127	232,407	237,094	240,586
Transportation Aids	445,674	441,436	397,255	399,661	399,895
Charges for Services					
Water charges	1,568,120	1,437,002	1,609,493	1,482,454	1,483,000
Stormwater charges	754,886	853,669	859,228	868,102	864,000
Sanitary Sewer charges	1,295,464	1,310,263	1,397,036	1,350,441	1,408,855
Other Financing Sources					
Debt issues	702,261	625,000	409,656	-	-
Total	$ 12,394,466	$ 15,152,205	$ 15,666,533	$ 15,121,598	$ 14,942,809
All revenues	$ 22,819,665	$ 20,192,700	$ 25,909,784	$ 20,195,699	$ 18,456,195
Total	54.31%	75.04%	60.47%	74.88%	80.96%

TAXES

Property taxes

Property taxes are levied upon all Village property owners at a calculated rate per $1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village during the annual budget process and these taxes are collected the year after. Property taxes are due in full by January 31. Residents can take advantage of the Village's installment plan, which allows payment of 50% of the tax bill by January 31, 25% by March 31 and 25% by May 31. Residents choosing the installment plan are not charged interest or penalty as long as all three payments are made on time.

Assessed and Equalized Values

To explain what these valuations are and how they affect individual property tax bills, we begin with the concept of Equalized Value. Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or

Revenue Overview

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. In addition, 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.

The assessed valuation represents the total value of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Additionally the Village does not update the assessed value of each property on an annual basis, thus the assessed value may not reflect actual market value. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three years.

Once the annual tax levy has been established during the budget process, the Village's levy is divided by total assessed value of the Village divided by $1,000. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, divided by $1,000 and multiplying it by assessed tax rate.

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The Equalize tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates comparing rates between communities would be difficult because of timing differences in when different communities reassess their properties.

The next page summarizes some key statistics about the Village's total property tax levy and the assessed and equalized values. These statistics are then followed by two charts summarizing this information.

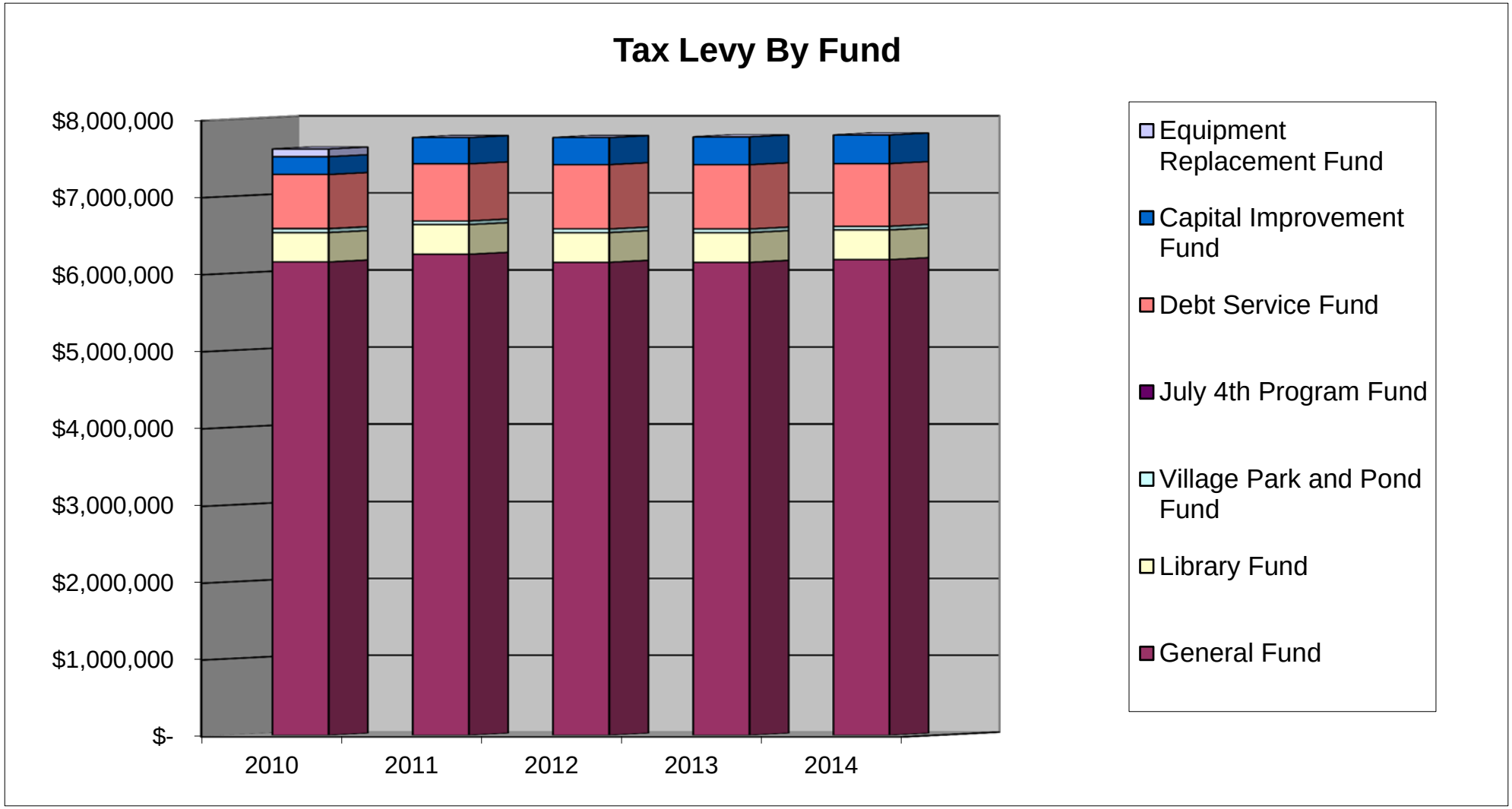
Village of Brown Deer
Tax Levy Statistics
2014 Adopted Budget

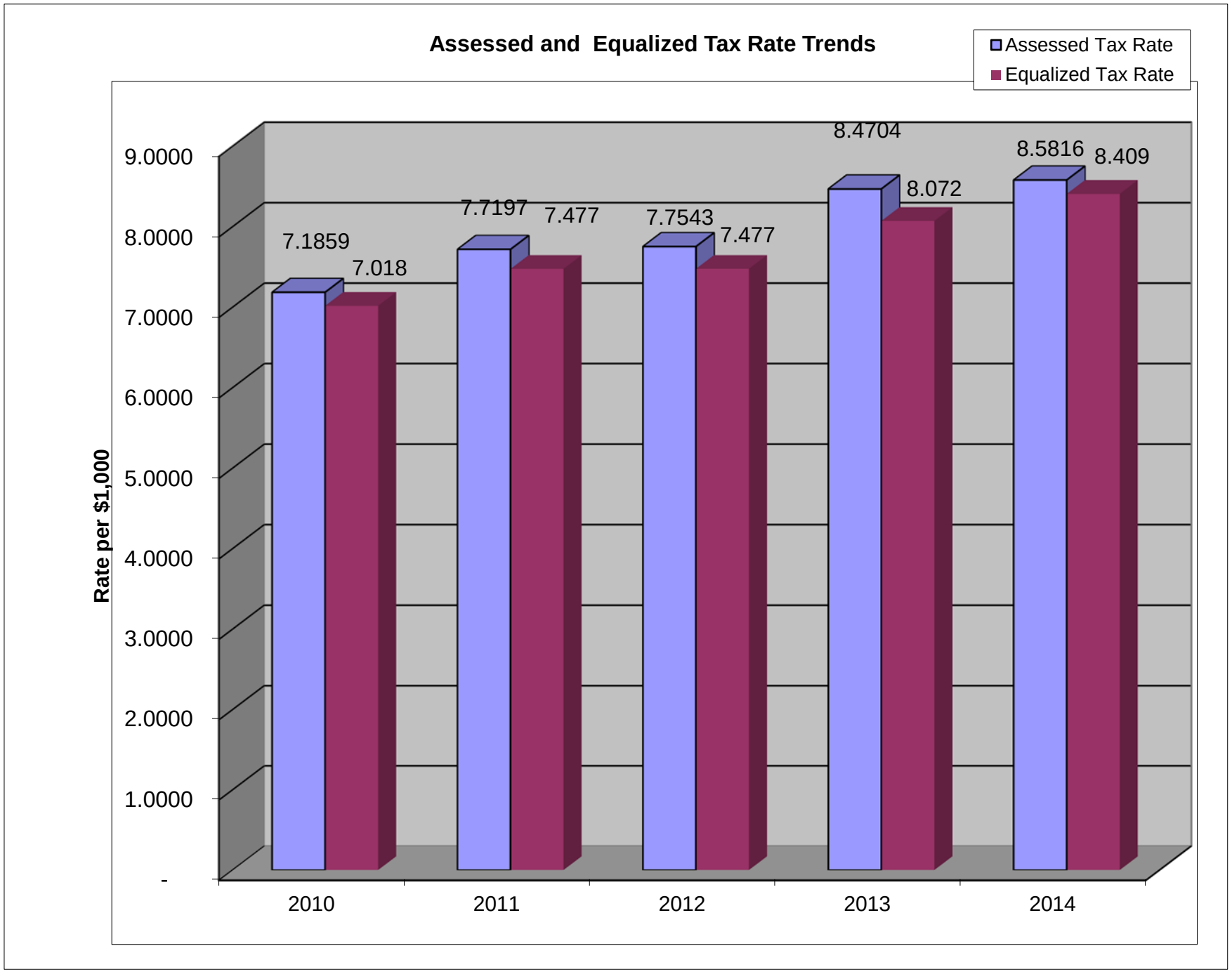
Taxing Fund	Actual 2010	Actual 2011	Actual 2012	Amended Budget 2013	Proposed Budget 2014	Change from 2013 Budget	Chg %
General Fund	$ 6,147,620	$ 6,247,322	$ 6,143,209	$ 6,142,800	$ 6,177,920	$ 35,120	0.57%
Library Fund	381,600	385,346	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	50,000	47,500	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	2,000	-	-	-	-	-	0.00%
Debt Service Fund	701,854	741,031	835,004	834,181	813,655	(20,526)	-2.46%
Capital Improvement Fund	231,380	341,421	351,561	362,108	372,000	9,892	2.73%
Equipment Replacement Fund	100,000	-	-	-	-	-	0.00%
Total Village Tax Levy	$ 7,614,454	$ 7,762,620	$ 7,762,620	$ 7,771,935	$ 7,796,421	$ 24,486	0.32%
Change from previous year	146,375	148,166	-	9,315	24,486		
% Change from previous year	2.00%	1.95%	0.00%	0.12%	0.32%		

ESTIMATED TID OUT

Assessed Valuation	$ 1,059,631,655	$ 1,005,566,000	$ 1,001,071,900	$ 917,544,016	$ 908,500,410	$ (9,043,606)	-0.99%
Assessed Tax Rate	7.1859	7.7197	7.7543	8.4704	8.5816	0.1113	1.31%
Equalized	1,085,019,600	1,038,268,300	1,038,140,200	962,776,000	927,162,600	(35,613,400)	-3.70%
Tax Rate	7.0178	7.4765	7.4774	8.0724	8.4089	0.3365	4.17%
Fair Market Ratio	97.66%	96.85%	96.43%	95.30%	97.99%		

Lottery Credit	$ 100.02	$ 111.14	$ 121.09	$ 133.02	$ -
Average Residence	171,514	152,488	152,511	139,868	132,654
Average tax bill	**1,232.49**	**1,177.15**	**1,291.01**	**1,184.73**	**1,138.39**
Change from previous year	(17.56)	(55.34)	113.86	(106.28)	(46.34)


Tax Levy By Fund
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2010
2011
2012
2013
2014
Equipment Replacement Fund
Capital Improvement Fund
Debt Service Fund
July 4th Program Fund
Village Park and Pond Fund
Library Fund
General Fund


Assessed and Equalized Tax Rate Trends
Assessed Tax Rate
Equalized Tax Rate
Rate per $1,000
9.0000
8.0000
7.0000
6.0000
5.0000
4.0000
3.0000
2.0000
1.0000
-
7.1859
7.018
7.7197
7.477
7.7543
7.477
8.4704
8.072
8.5816
8.409
2010
2011
2012
2013
2014

Revenue Overview

Hotel Taxes

There are four hotels located within the Village of Brown Deer. The Village ordinances assess a 7% tax on room sales at all hotels within the Village. The fourth hotel was opened in mid-2008. In 2009, the revenues decreased substantially, which exhibited the decline in tourism due to the poor economic climate. Total hotel taxes for 2012 came in at $504,958, which was $40,453 over the 2012 budget. The 2013 budget amount was derived from historical trend analysis based on the quarterly hotel tax payments. Hotel taxes are expected to surpass the budgeted amount. We saw a slight increase in hotel tax revenue again in 2013 so the 2014 budget was established using a trend analysis taking into consideration the travel during the summer and holidays resulting in a 2014 budget that is 1% higher than the 2013 projected actual.

Payments In Lieu of Taxes

Public water utilities within Wisconsin are assessed payments in lieu of taxes as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the average plant and inventory value of the utility, including infrastructure. This average value is then multiplied by the current year's assessment ratio and then by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State Statutes. The 2014 budget amount was estimated based on the 2013 actual amount paid.

INTERGOVERNMENTAL REVENUES

The State of Wisconsin provides local municipalities with several revenue streams during the year. Each of these revenues is calculated based on slightly different factors; however, they are all dependent upon continued funding through the State budget process. Specific information on the budgeting practices of each is listed below.

State Shared Revenues

State shared revenues were originally based on a local share of the State's income tax. This was originally begun in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The annual change in amounts was tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. During the State's annual budget process for their fiscal year 2012-2013, this program received reduced funding which resulting in a $69,000 decrease for the Village in 2012. The State notifies the Village annually in mid-September of the estimated State Shared Revenue amount for the following calendar year. The Village was notified that the 2014 payment would be $188,498, a slight decrease from 2013 amount received.

Expenditure Restraint Program

In order to qualify for this program a municipality must have a mill rate of at least five mills. Additionally the increase to the General Fund budget the prior year must be less than or equal to an inflation factor plus a growth factor. In the State's annual budget process for their fiscal year 2012-2013, the inflation factor was set at zero or the growth factor. The growth factor is established based on new construction within the municipality. The amount of the payment depends on the State's budget process because the total payment is determined and then prorated based on eligible communities' mill rates exceeding five

Revenue Overview

mills. The Village was notified that the State estimated payment for 2014 is $240,586, which is a 1.5% increase from 2013.

Computer Exemption Aid

In 1997, Wisconsin Act 237 exempted business computers from personal property taxes beginning with the 1999 property tax levy. A State payment called exempt computer aid was provided to municipalities to offset this loss. The State provides the estimated equalized value for computers within the Village. The equalized value of this equipment is then multiplied by the Village's equalized tax rate to determine the amount of the payment. Due to the timing of the value information received, no estimate for 2014 has been received. The Village is aware that in the next two state budget cycles the amount for this program has been increased. For conservative purposes, the Village has estimated the 2014 amount to be the same as what we received in 2013.

Transportation Aids

Transportation aids are provided to communities based on a rolling average of the last six years spending on road construction and street maintenance. The State provides funding for a percentage of these costs as determined by the State budget process. The Village received notification that the 2014 estimated payment for transportation aids is $399,895. Future amounts for these aid payments are unknown as the percentage reimbursed depends upon other communities' spending as well as the State budget.

CHARGES FOR SERVICES

Recycling Charges

In addition to refuse service, the Village collects materials for recycling at resident homes. During 2008, the Village changed refuse and recycling providers to allow residents to utilize a single stream recycling service. Operationally this resulted in the purchase of new recycling carts for each residence. Charges for recycling service are placed on resident tax bills for collection purposes.

In 2013, the Village experienced a decline in revenues from the recycling fund of $10,521 due to the sale of recyclable materials. The 2013 budget includes an $80 annual recycling charge, which was set to increase by $12 annually, but the rate will remain at $80 for 2014 without an increase. The Recycling Fund is on the same fee schedule as the Sanitary Sewer Fund and it is anticipated that this rate can support existing service levels through 2014; a long range rate analysis is shown on page 41

Water Utility Charges

Water rates are approved by the Wisconsin Public Service Commission. The Village purchases water from Milwaukee Water Works. The Village of Brown Deer is estimating a 5% rate increase to go into effect in the second quarter of 2014. Water usage is projected to be the same in 2014 as 2013.

Storm water Utility Charges

The Village created a Storm water utility in 2004 in order to adequately monitor the costs associated with the implementation of a storm water management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at $7.55 per Equivalent Run-off Unit (ERU), $22.95 per quarter. ERU's were allocated based residential vs. non-residential status. Single family homes were

Revenue Overview

assessed at 1 ERU, multi-family at 0.4 ERU per dwelling unit. Non-residential properties were assessed based on the following formula:

- Under 0.5 acres = 4 ERU's
- 0.5 acres to 1 acre = 8 ERU's
- Greater than 1 acre = total impervious land / 3,257 square feet

Approximately 8,150 ERU's are currently billed on a quarterly basis. As the $7.55 / ERU charge was designed to be used for five years, the Village reviewed Storm water rates in depth again during 2009. This review included projecting revenues and expenses over the next five years and included capital project spending and borrowing as identified in the Village's Five Year Capital Plan. Staff recommends that Storm water rates be increased bi-annually in order to coordinate rate increases with the Village's Sanitary Sewer utility rate increases as described below.

The Storm water rate will not change in the 2014 budget, it remains at $8.84 per ERU, $26.51 per quarter. Page 42 summarizes the estimated five year projections and anticipated rate increases.

Sanitary Sewer Utility Charges

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for maintenance of sewer infrastructure assets. Sanitary Sewer rates are broken into several components on customer's bills: Village volumetric charges, Village connection charges, MMSD volumetric, and MMSD connection charges. The MMSD charges are passed on to directly mirror the costs paid by the Village to MMSD each quarter. Village charges were last increased in 2012 and recommended to increase in 2014. The current Village connection charge is $12.50 per quarter and will increase in 2014 to $14.35 per quarter. The current Village volumetric charge is $1.39 per 1,000 gallons used and will increase in 2014 to $1.60 per 1,000 gallons used. As part of the five year planning process these rates were reviewed using the same process used for Storm water rate review. It was determined that Sanitary Sewer rate increases would alternate with increases proposed for the Storm water utility.

The five-year projections and anticipated rate increases can be found on page 43.

OTHER FINANCING SOURCES

Debt Proceeds

It is anticipated that the Village will not issue a debt instrument in 2014. However, in 2012 the Village is projected to complete three refunding issuances, one State Trust Fund Loan and one General Obligation Corporate Purpose Bond. The proceeds will be recognized and spent out of the Debt Service Fund and Capital Improvement Fund for various refunding's and capital projects throughout the Village. The individual projects are detailed in the 2014 budget Capital Project Fund section.

Village of Brown Deer
Recycling Long Range Plan
Rate analysis - Current Position

	Actual 2012	Est. Actual 2013	Proposed Budget 2014	2015	2016	2017
Projected Reserves	$ 150,726	$ 4,029,061	$ 4,115,156	$ 4,176,836	$ 4,231,868	$ 4,280,119
Revenues - Annual Fee	$ 352,661	$ 350,457	$ 332,560	$ 332,560	$ 332,560	$ 332,560
Other Revenues	3,861,773	61,526	61,526	61,526	61,526	61,526
Expenses (excluding depreciation)	(336,099)	(325,888)	(332,406)	(339,054)	(345,835)	(352,752)
Net change in "cash"	3,878,335	86,095	61,680	55,032	48,251	41,334
Ending "cash" position	$ 4,029,061	$ 4,115,156	$ 4,176,836	$ 4,231,868	$ 4,280,119	$ 4,321,454
Recommended reserves:	$ 81,472	$ 83,101	$ 84,763	$ 86,459	$ 88,188	$ 89,952
Shortage from recommended reserves	$ 3,947,589	$ 4,032,055	$ 4,092,073	$ 4,145,410	$ 4,191,931	$ 4,231,502
Total customers	4,157	4,157	4,157	4,157	4,157	4,157
Rate per year	$80	$80	$80	$80	$80	$80

***Recycling rates should increase on the same cycle as the Sanitary Sewer Fund

Village of Brown Deer
Storm Water Long Range Plan
Rate analysis - Increase in years opposite from Sanitary Sewer

		Actual 2012	Est. Actual 2013	Proposed Budget 2014	2015	2016	2017
Projected Reserves		$ 551,241	$ 486,645	$ 85,169	$ 602,178	$ (12,095)	$ (500,996)
Revenues		$ 859,228	$ 867,959	$ 864,000	$ 980,066	$ 980,066	$ 980,066
Debt Proceeds		-	-	1,825,000	-	-	-
Expenses (excluding depreciation)		(373,409)	(687,960)	(667,547)	(680,898)	(694,516)	(708,406)
Capital purchases, net of grants		(120,000)	(290,000)	(930,000)	(345,000)	(205,000)	(200,000)
Debt Service Payments		(430,415)	(291,475)	(574,444)	(568,441)	(569,451)	(431,894)
Net change in "cash"		(64,596)	(401,476)	517,009	(614,273)	(488,901)	(360,234)
Ending reserve position		$ 486,645	$ 85,169	$ 602,178	$ (12,095)	$ (500,996)	$ (861,230)
Recommended reserves:							
Operations		$ 171,990	$ 166,887	$ 170,224	$ 173,629	$ 177,102	$ 180,644
Subsequent Year's Debt Service		430,415	430,415	291,475	574,444	568,441	-
Total recommended reserves		602,405	597,302	461,700	748,073	745,543	180,644
Shortage from recommended reserves		$ (115,760)	$ (512,133)	$ 140,478	$ (760,168)	$ (1,246,538)	$ (1,041,873)
Estimated ERU's	8,145						
ERU rate per year	106.08	106.08	106.08	106.08	120.33	120.33	120.33
Recommended Rate Increase - Annual Basis per ERU		-	-	-	14.25		

Village of Brown Deer
Sewer Long Range Plan
Rate analysis - Increase in years opposite from Stormwater

	Actual 2012	Est. Actual 2013	Propsed Budget 2014	2015	2016	2017
Projected Reserves	$ 973,635	$ 937,731	$ 504,979	$ 549,385	$ (9,790)	$ (333,253)
Connection Fees	184,800	184,950	212,150	212,150	212,150	212,150
Village User fees	423,805	423,805	487,834	423,805	423,805	423,805
Other Revenues (excludes MMSD charges)	25,000	34,000	34,340	34,683	35,030	35,381
Debt Proceeds	295,000	-	867,000	-	290,000	-
Expenses (excluding depreciation & MMSD)	(339,536)	(377,683)	(385,237)	(392,941)	(400,800)	(408,816)
Capital purchases, net of grants	(315,000)	(370,000)	(826,500)	(440,500)	(490,000)	(325,000)
Debt Service Payments	(125,174)	(142,874)	(133,030)	(184,223)	(181,498)	(203,992)
Net change in "cash"	(35,905)	(432,752)	44,407	(559,175)	(323,462)	(478,622)
Ending reserve position	$ 937,731	$ 504,979	$ 549,385	$ (9,790)	$ (333,253)	$ (811,875)
Recommended reserves:						
Operations	$ 94,421	$ 96,309	$ 98,235	$ 100,200	$ 102,204	$ 104,248
Debt Service	142,874	133,030	184,223	181,498	203,992	-
Total recommended reserves	237,295	229,339	282,458	281,698	306,196	104,248
Shortage from recommended reserves	$ 700,436	$ 275,639	$ 266,927	$ (291,488)	$ (639,449)	$ (916,123)

Current Average Residential Annual Bill
Recommended Rate Increase - on an Annual Basis

Includes all Inflow and Infiltration work as funded with operating rates rather than debt

Volumetric rates on 76,224	423,805	487,834
Connection fee	184,800	212,150

Expenditure Overview

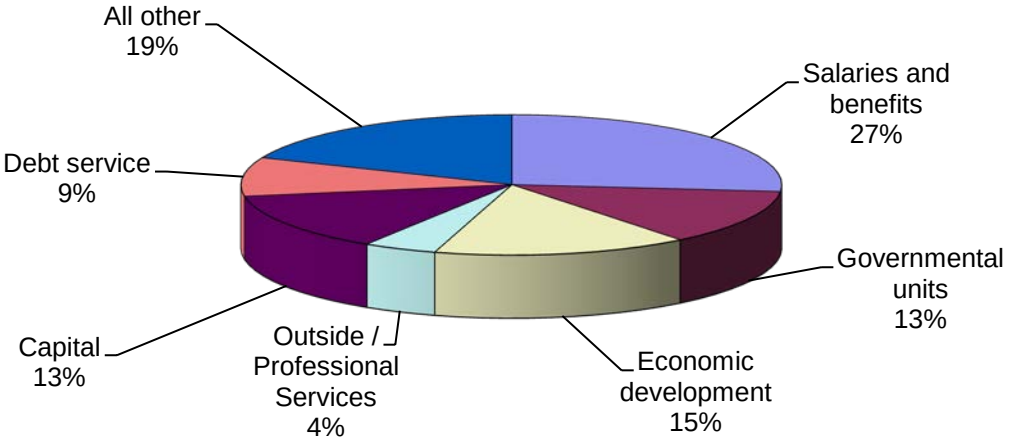
The Budget Summary – All Funds, starting on page 27, lists expenditures by function such as general government, public safety, public works, health and sanitation, economic development, culture and recreation, capital, debt service, utility, internal service and other financing sources. The remainder of the budget document provides a more detail listing based on funding and departments. However, it might be beneficial to review expenditures on how they are spent or categorized into groups of similar types of expenditures. In this budget, types of expenditures are identified by object categories.

The table below breaks down total expenditures into object categories:

Fund Type	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Salaries	$ 4,469,594	$ 4,521,248	$ 4,491,652	$ 4,554,139	$ 4,795,268
Benefits	2,046,250	2,073,264	1,813,212	1,963,650	1,900,723
Governmental units	2,643,597	2,732,568	2,732,568	3,042,772	3,063,649
Economic development	293,124	2,487,487	2,487,487	1,751,566	3,837,907
Outside / Professional Services	980,427	1,730,492	1,730,492	2,016,139	1,916,532
Capital	1,777,563	1,410,337	1,569,046	1,859,767	2,515,452
Debt service	1,968,533	1,361,829	1,361,829	1,434,287	834,180
All other	4,398,872	3,875,475	3,875,475	3,169,221	3,778,204
Total	$ 18,577,960	$ 20,192,700	$ 18,577,960	$ 18,577,960	$ 18,577,960

The graph below summarizes the composition of the 2014 budgeted expenditures by function:

2014 Budget Composition



Expenditure Overview

Because the Village is a service provider rather than a manufacturer of goods, the majority of our operating expenditures are for salaries and benefits. Approximately one-third of our total expenditures are for salaries and benefits. This has remained relatively constant over the past several years. Wages within the 2014 Budget show a modest increase on January 1st. Since, 2011 Wisconsin Act 32 has been in place, the Village has only one collective bargaining unit, the Wisconsin Professional Police Association (WPPA). The contract for WPPA expires on December 31, 2014. Effective January 1, 2013, all non-represented Village employees began contributing 6.65% of their wages to the Wisconsin Retirement System (WRS) and the WPPA members began contributing 3%. Effective January 1, 2014 all non-represented employees will be contributing 7% of their wages to WRS and the WPPA members will be contributing 7%. After two years in a row without an increase in health insurance premiums, the Village saw a 3% increase in 2013 with no changes made to the plan. For 2014 with a couple of changes due to Health Care Reform the Village will have a 0% increase. Additionally, all Village employees currently on the health insurance will be contributing 12% to their premiums, up 1% from the prior year.

The category called governmental units includes payments to other governmental agencies for services. The Village participates in a number of joint service efforts with other jurisdictions to provide services in the most effective manner. The participation in joint services results in payments to other governmental units. These payments in 2014 include $2,074,445 to the North Shore Fire Department for fire and emergency medical services, $383,306 to the Village of Bayside for dispatch services, $696,736 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, and $15,000 to Milwaukee Area Domestic Animal Control for animal control services.

The all other category includes utility expenses, property and general liability insurance coverage costs, estimated fuel costs and other utility (gas, electric and internal water/sewer) charges.

The next two pages, 46 and 47, show salary and benefit trend data for the last five years.

Full time equivalent positions for 2010, 2011, 2012, 2013 and the 2014 budget are illustrated on page 48. A full time equivalent represents 2080 employee hours and may represent one full time employee or multiple part-time employees, with the exception of the Village Board and Municipal Judge. These elected officials are not considered to be full time employees of the Village, however are shown as one full time equivalent for purposes of this table. The actual salaries for the Public Works Department are split between public works, recycling, and storm and sanitary sewer funds. The salaries are allocated based on actual time spent in each functional area and the split between full time equivalent positions. The Park and Recreation Program Fund does not hire permanent employees thus there are no full time equivalents shown. Full time equivalent employees are presented for the Water Utility, however salary and benefit totals for this fund are not included in the salary and benefit schedules as utility labor is charged to the various water functions and/or capitalized in accordance with State of Wisconsin Public Service Commission regulations.

Village of Brown Deer
Summary of Salary Expenditures
2014 Adopted Budget

Department	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget	Change	Chg %
General Fund							
General Government							
Village Board	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ -	0%
Municipal Court	70,592	68,834	50,762	55,621	58,860	3,239	6%
Village Manager	163,429	191,342	228,981	196,135	238,336	42,201	22%
Administrative Services	189,433	203,158	211,337	180,000	184,854	4,854	3% *
Village Hall	12,500	12,460	13,670	13,711	13,986	275	2%
Total General Government	462,954	502,794	531,750	472,467	523,036	50,569	10%
Public Safety							
Police	2,315,679	2,337,037	2,275,256	2,319,287	2,415,918	96,631	4%
Public Works							
Administration	182,611	187,878	144,802	166,397	150,151	(16,246)	-10%
Street/Traffic Operations	41,924	33,563	59,985	61,967	47,802	(14,165)	-23%
Sidewalk Maintenance	944	557	1,251	1,605	1,742	137	9%
Winter Operations	44,265	69,671	42,137	46,907	46,325	(582)	-1%
Forestry Operations	72,923	46,373	62,344	64,559	51,360	(13,199)	-20%
Municipal Complex	108,648	96,004	68,604	69,311	66,208	(3,103)	-4%
Refuse	9,696	15,379	15,731	16,047	16,515	468	3%
Total Public Works	461,011	449,425	394,854	426,793	380,103	(46,690)	-11%
Community Services	287,991	272,302	202,778	237,625	250,082	12,457	5%
Park and Recreation	140,216	148,557	132,340	142,963	147,470	4,507	3%
Total General Fund	3,667,851	3,710,115	3,536,978	3,599,135	3,716,609	117,474	3%
Other Funds							
Recycling Fund	18,431	16,986	9,874	33,390	42,967	9,577	29%
North Shore Health Department	221,630	202,330	362,000	353,630	355,221	1,591	0%
Library	306,812	313,117	312,262	314,487	321,040	6,553	2%
Village Park and Pond	37,860	38,970	42,056	35,585	40,740	5,155	14%
Park and Recreation Program Fund	61,113	63,743	54,990	59,974	83,645	23,671	39%
July 4th Program Fund	732	541	316	923	923	-	0%
Stormwater Utility	103,194	121,849	121,080	105,109	173,495	68,386	65%
Sanitary Sewer Utility	51,971	53,597	52,096	51,906	60,628	8,722	17%
Total Other Funds	801,743	811,133	954,674	955,004	1,078,659	123,655	13%
Total Village-Wide	$ 4,469,594	$ 4,521,248	$ 4,491,652	$ 4,554,139	$ 4,795,268	$ 241,129	5.29%

Village of Brown Deer
Summary of Benefit Expenditures
2014 Adopted Budget

Department	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget	Change	Chg %
General Fund							
General Government							
Village Board	$ 2,066	$ 2,066	$ 2,066	$ 2,066	$ 2,066	$ -	0%
Municipal Court	12,694	12,458	14,414	25,712	25,473	(239)	-1%
Village Manager	70,581	74,051	79,642	72,613	93,372	20,759	29%
Administrative Services	73,061	85,324	76,303	63,370	73,083	9,713	15%
Other General Government	21,397	21,826	19,675	14,900	12,150	(2,750)	-18%
Village Hall	956	953	1,046	1,049	1,070	21	2%
Total General Government	180,755	196,678	193,146	179,710	207,214	27,504	15%
Public Safety							
Police	1,024,830	1,048,502	1,000,417	1,067,989	964,221	(103,768)	-10%
Public Works							
Administration	100,585	134,135	90,285	85,200	71,284	(13,916)	-16%
Street/Traffic Operations	16,193	12,200	24,727	31,728	23,558	(8,170)	-26%
Sidewalk Maintenance	487	108	547	822	926	104	13%
Winter Operations	21,350	35,079	19,612	24,018	23,010	(1,008)	-4%
Forestry Operations	34,493	26,247	23,848	33,056	25,681	(7,375)	-22%
Municipal Complex	54,767	53,486	28,550	35,490	33,368	(2,122)	-6%
Refuse	5,103	7,187	6,307	8,217	7,158	(1,059)	-13%
Total Public Works	232,978	268,442	193,876	218,531	184,985	(33,546)	-15%
Community Services	148,082	170,154	75,110	99,263	99,602	339	0%
Park and Recreation	58,132	75,132	45,891	51,224	51,962	738	1%
Total General Fund	1,644,777	1,758,908	1,508,440	1,616,717	1,507,984	(108,733)	-7%
Other Funds							
Recycling Fund	4,658	3,455	3,186	17,678	18,584	906	5%
North Shore Health Department	78,221	102,666	115,988	124,082	135,571	11,489	9%
Library	120,612	108,974	97,343	117,724	124,800	7,076	6%
Village Park and Pond	117,803	2,981	3,322	2,722	3,117	395	15%
Park and Recreation Program Fund	5,252	5,323	4,231	4,253	6,125	1,872	44%
July 4th Program Fund	56	41	24	77	77	-	0%
Stormwater Utility	50,228	64,246	58,519	53,819	73,197	19,378	36%
Sanitary Sewer Utility	24,643	26,670	22,159	26,578	31,268	4,690	18%
Total Other Funds	401,473	314,356	304,772	346,933	392,739	45,806	13%
Total Village-Wide	$ 2,046,250	$ 2,073,264	$ 1,813,212	$ 1,963,650	$ 1,900,723	$ (62,927)	-3%

Village of Brown Deer
Summary of Full Time Equivalent Employees
2014 Adopted Budget

Department	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
General Fund					
General Government					
Village Board **	7.00	7.00	7.00	7.00	7.00
Municipal Court	2.66	2.50	2.54	2.40	2.40
Village Manager	2.44	2.88	3.42	3.49	4.30
Administrative Services	4.22	3.86	3.96	3.88	3.38
Village Hall	0.47	0.47	0.47	0.40	0.40
Total General Government	16.79	16.71	17.39	17.17	17.48
Public Safety					
Police	37.00	37.00	35.00	34.00	35.00
Public Works	8.98	8.98	8.98	8.98	8.98
Community Services	5.22	4.72	4.22	4.30	4.75
Park and Recreation	3.26	3.26	3.26	3.00	3.00
Total General Fund	71.25	70.67	68.85	67.45	69.21
Other Funds					
Recycling Fund	0.89	0.89	0.89	0.89	0.89
North Shore Health Department	5.98	5.58	7.27	8.20	8.20
Library	9.87	9.85	9.85	9.79	9.22
Village Park and Pond	2.37	2.37	2.37	2.37	2.37
Park and Recreation Program Fund	-	-	-	-	-
July 4th Program Fund	-	-	-	-	-
Water Utility	4.30	4.30	4.30	3.30	3.30
Stormwater Utility	2.06	2.06	2.06	2.06	2.06
Sanitary Sewer Utility	1.00	1.00	1.00	1.00	1.00
Total Other Funds	26.47	26.05	27.74	27.61	27.04
Total Village-Wide	97.72	96.72	96.59	95.06	96.25

** Note that Village Board members are not full-time positions, but rather seven positions

Debt Management

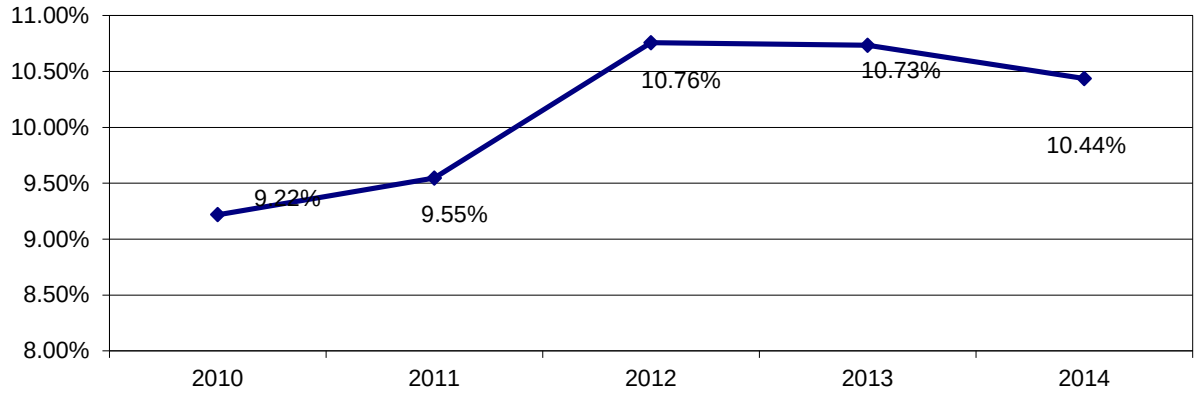
In accordance with Wisconsin State Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The table below shows the debt limit and total outstanding general obligation debt for the last several years as well as budgeted amounts for 2014 (including potential new debt issues for 2014 and 2015 capital projects):

Outstanding Debt vs Debt Limit

	Actual 2010	Actual 2011	Actual 2012	Est. Actual 2013	Budget 2014
Debt limit	$ 56,400,170	$ 53,740,210	$ 51,907,010	$ 48,138,800	$ 48,138,800
Outstanding General Obligation Debt	$21,410,748	$23,807,985	$22,040,741	$19,225,425	$22,310,947
General Obligation Debt as a % of limit	**37.96%**	**44.30%**	**42.46%**	**39.94%**	**46.35%**
Debt limit as a % of Assessed Value	**5.32%**	**5.18%**	**5.00%**	**5.00%**	**5.27%**

The Village has adopted a debt management policy as included in the budget appendix. The policy indicates the Village intends to keep outstanding general obligation debt to within 40% of the limit. As the table above demonstrates, the Village has been able to stay under that level. The policy also specifies that the Village desires to keep debt service payment levels to less than 20% of the total tax levy, excluding proprietary fund debt. The graph below shows the Village's debt service costs compared to the total tax levy:

Debt Service Levy as a Percentage of the Total Levy



GENERAL FUND

General Fund

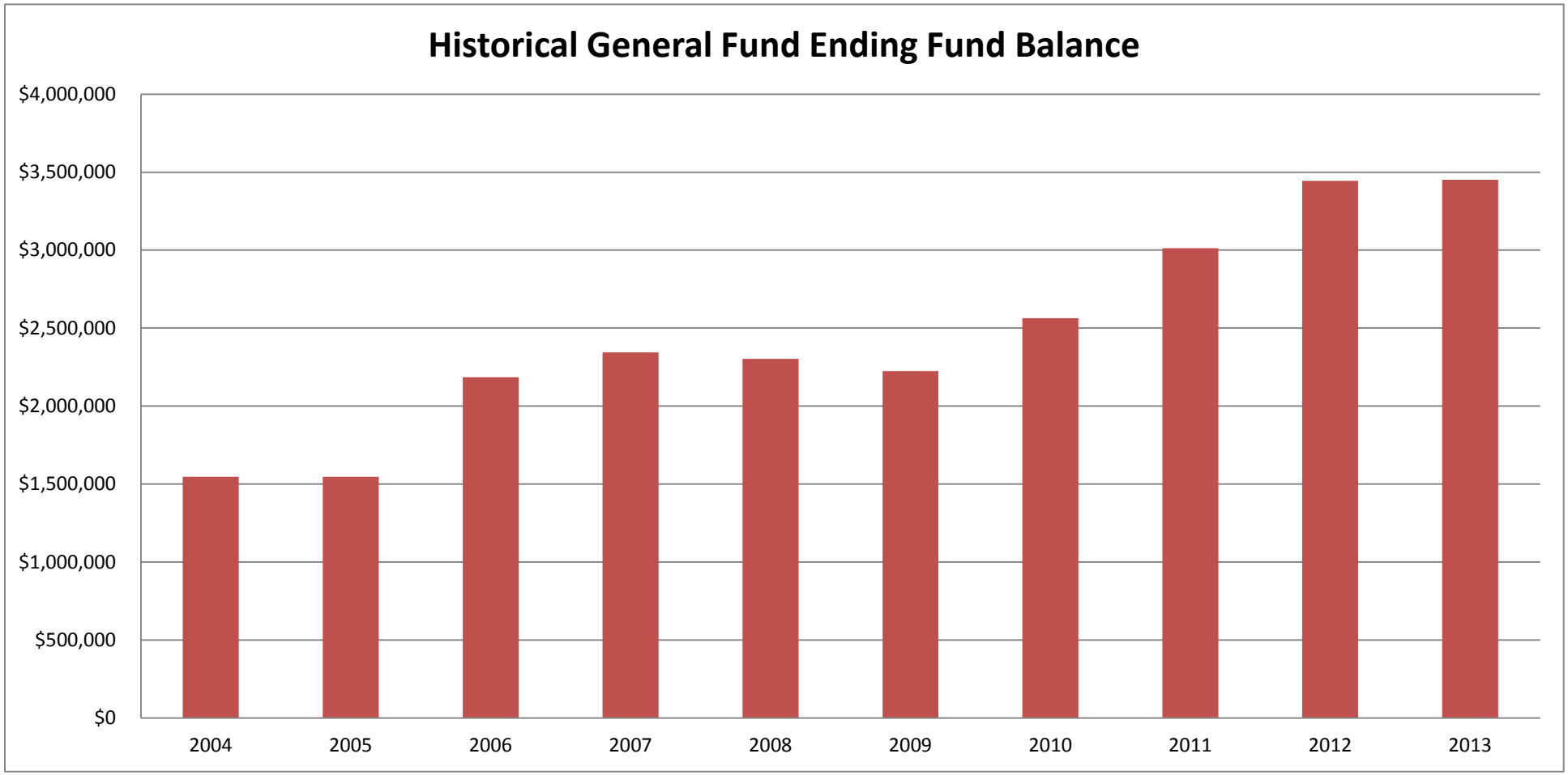
The General Fund is the primary operating fund of the Village. This fund accounts for the financial resources of the Village, which are not accounted for in any other fund. Principal revenue sources are property taxes, hotel taxes, utility taxes, licenses, permits and state shared revenues. The General Fund accounts for expenditures related to general government, public safety (including police and fire services), public works, community development, and park and recreation administration.

Village of Brown Deer
General Fund Summary
2014 Adopted Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Proposed Budget	Change from 2013 Budget	Chg %
Revenues								
Taxes	$ 6,864,283	$ 6,995,520	$ 6,928,988	$ 6,892,639	$ 6,858,674	$ 6,963,793	$ 71,154	1.03%
Intergovernmental	1,278,263	1,435,952	1,329,449	1,336,195	1,412,903	1,339,662	3,467	0.26%
Licenses and Permits	339,381	363,994	446,042	354,070	344,214	420,070	66,000	18.64%
Fines, Forfeitures and Penalties	252,831	263,121	250,360	270,000	250,000	239,884	(30,116)	-11.15%
Public Charges for Services	25,809	17,232	21,061	9,900	10,900	9,900	-	0.00%
Interdepartmental Charges	721,695	695,884	762,930	717,055	717,055	717,055	-	0.00%
Miscellaneous Revenue	169,237	230,190	151,485	139,625	121,997	122,625	(17,000)	-12.18%
Other Financing Sources	-	-	-	5,000	5,000	-	(5,000)	-100.00%
Total Revenues	9,651,499	10,001,893	9,890,315	9,724,484	9,720,743	9,812,989	88,505	0.91%
Expenditures								
General Government								
Village Board	$ 36,072	$ 39,861	$ 34,569	$ 38,771	$ 34,554	$ 38,771	$ -	0.00%
Municipal Court	104,205	110,199	88,138	100,166	97,842	101,800	1,634	1.63%
Village Attorney	140,045	137,708	123,133	121,345	127,429	141,508	20,163	16.62%
Village Manager	257,554	285,273	392,088	301,348	325,143	371,308	69,960	23.22%
Administrative Services	409,310	409,310	383,763	389,686	333,254	344,522	(45,164)	-11.59%
Other General Government	501,003	431,408	393,212	426,456	431,322	479,615	53,159	12.47%
Village Hall	137,814	134,918	151,266	136,205	111,905	151,915	15,710	11.53%
Total General Government	1,586,003	1,548,677	1,566,169	1,513,977	1,461,449	1,629,439	115,462	7.63%
Public Safety								
Police	3,566,474	3,623,937	3,564,887	3,669,555	3,669,555	3,669,399	(156)	0.00%
Fire	1,977,094	2,118,234	2,035,723	2,074,445	2,074,445	2,104,825	30,380	1.46%
Dispatch	81,401	-	344,306	383,793	379,473	387,265	3,472	0.90%
Total Public Safety	5,624,969	5,742,171	5,944,916	6,127,793	6,123,473	6,161,489	33,696	0.55%
Public Works								
Administration	288,683	325,744	249,238	287,499	264,307	233,545	(53,954)	-18.77%
Street/Traffic Operations	186,023	164,164	207,923	193,961	225,756	205,960	11,999	6.19%
Sidewalk Operations	1,431	665	1,798	8,216	8,227	8,468	252	3.07%
Winter Operations	140,260	179,311	112,787	149,990	151,125	149,535	(455)	-0.30%
Forestry Operations	114,147	73,378	88,649	118,140	107,615	87,041	(31,099)	-26.32%
Municipal Complex	262,641	268,488	209,162	260,810	230,120	223,656	(37,154)	-14.25%
Refuse	448,047	475,555	500,605	406,523	399,264	398,673	(7,850)	-1.93%
Total Public Works	1,441,233	1,487,305	1,370,162	1,425,139	1,386,414	1,306,878	(118,261)	-8.30%
Community Services	452,648	459,826	299,524	359,888	358,648	419,466	59,578	16.55%
Park and Recreation	204,260	229,670	184,333	200,227	200,257	205,717	5,490	2.74%
Other Financing Uses	3,152	86,135	92,898	91,000	91,000	90,000	(1,000)	-1.10%
Total Expenditures	9,312,266	9,553,784	9,458,002	9,718,024	9,621,241	9,812,989	94,965	0.98%
Revenues less Expenditures	339,233	448,109	432,313	6,460	99,502	-		
Fund Balance Beginning	2,224,668	2,563,901	3,012,010	3,444,323	3,444,323	3,450,783		
Ending Fund Balance	$ 2,563,901	$ 3,012,010	$ 3,444,323	$ 3,450,783	$ 3,543,825	$ 3,450,783		
Fund balance as a Percentage of Expenditures	27.53%	31.53%	36.42%	35.51%	36.83%	35.17%		
Fund Balance Low Range 15%	$ 1,396,840	$ 1,433,068	$ 1,418,700	$ 1,457,704	$ 1,443,186	$ 1,471,948		
Fund Balance High Range 30%	$ 2,793,680	$ 2,866,135	$ 2,837,401	$ 2,915,407	$ 2,886,372	$ 2,943,897		

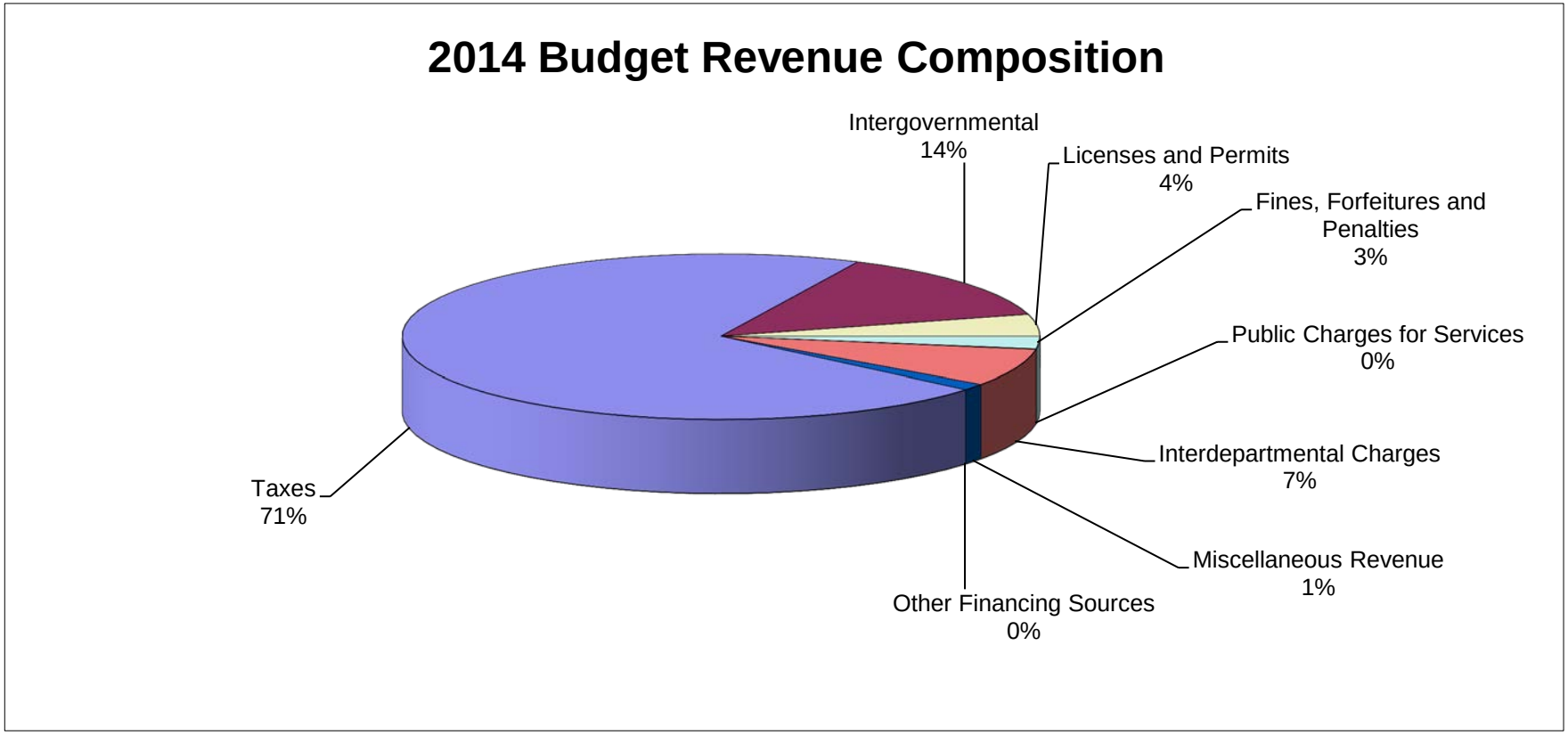
Village of Brown Deer
Historical General Fund Ending Fund Balance
2014 Adopted Budget

2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
$1,408,547	$1,546,457	$1,546,272	$2,184,627	$2,344,695	$2,302,847	$2,224,668	$2,563,901	$3,012,010	$3,444,323	$3,450,783

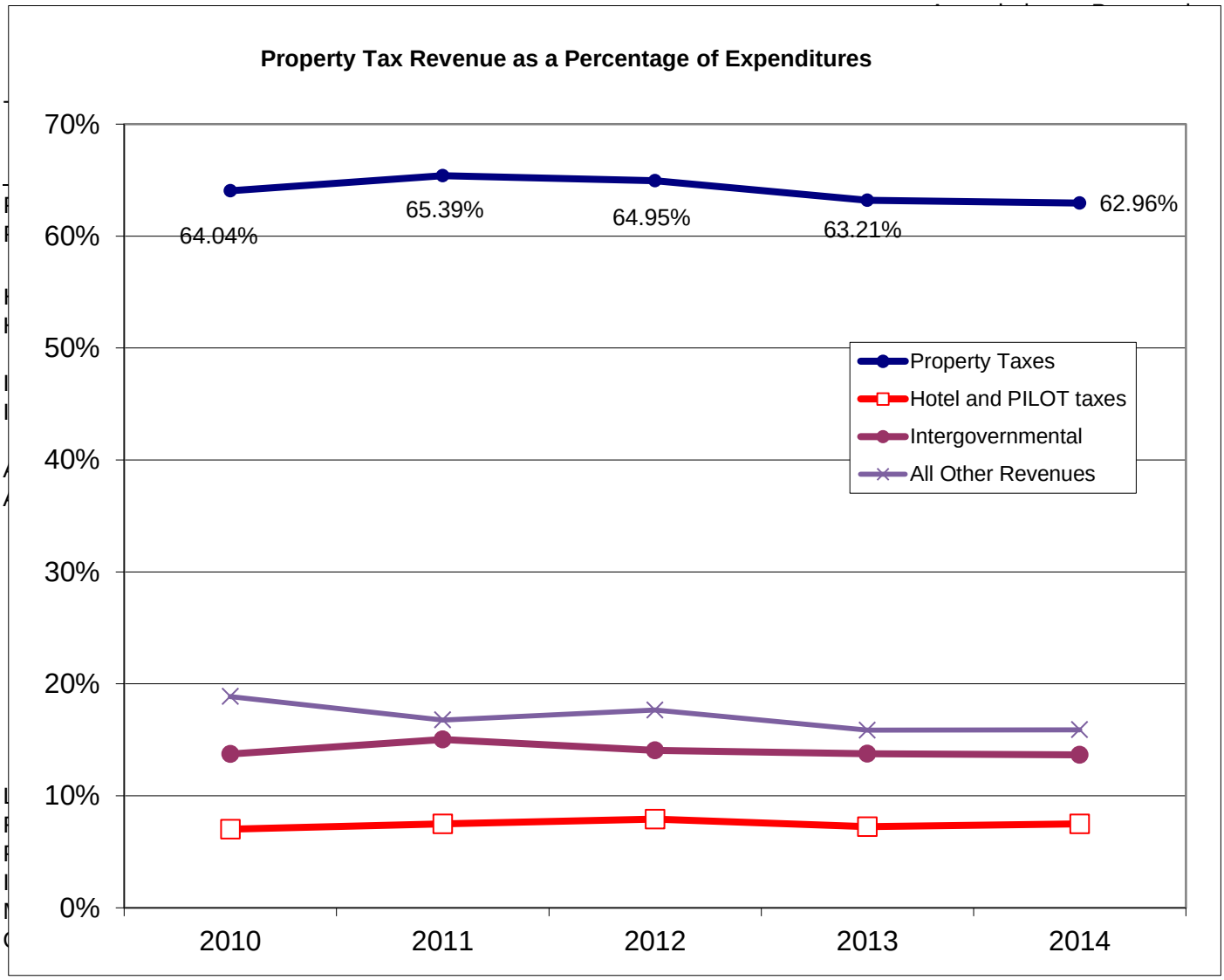


Village of Brown Deer
Summary of General Fund Revenues
2014 Adopted Budget

Revenue	2010 Actual	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Proposed Budget	Change from 2013 Budget	Chg %
Taxes	$ 6,864,283	$ 6,995,520	$ 6,928,988	$ 6,892,639	$ 6,858,674	$ 6,963,793	$ 71,154	1%
Intergovernmental	1,278,263	1,435,952	1,329,449	1,336,195	1,412,903	1,339,662	3,467	0%
Licenses and Permits	339,381	363,994	446,042	354,070	344,214	420,070	66,000	19%
Fines, Forfeitures and Penalties	252,831	263,121	250,360	270,000	250,000	239,884	(30,116)	-11%
Public Charges for Services	25,809	17,232	21,061	9,900	10,900	9,900	-	0%
Interdepartmental Charges	721,695	695,884	762,930	717,055	717,055	717,055	-	0%
Miscellaneous Revenue	169,237	230,190	151,485	139,625	121,997	122,625	(17,000)	-12%
Other Financing Sources	-	-	-	5,000	5,000	-	(5,000)	0%
Total General Fund Revenues	$ 9,651,499	$ 10,001,893	$ 9,890,315	$ 9,724,484	$ 9,720,743	$ 9,812,989	$ 88,505	1%



Village of Brown Deer
General Fund Revenues by Type vs. Expenditures
2014 Adopted Budget



VILLAGE OF BROWN DEER

GENERAL FUND REVENUES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
Fund 010 - General Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
010-000-11-4-00-10	General Property Taxes	6,247,322	6,143,209	6,142,800	6,142,800	6,177,920	35,120	1
Totals for dept 000-11-TAXES		6,247,322	6,143,209	6,142,800	6,142,800	6,177,920	35,120	1
Dept 000-12-TAXES								
010-000-12-4-00-10	Hotel Room Taxes	492,759	504,958	494,400	460,435	500,435	6,035	1
Totals for dept 000-12-TAXES		492,759	504,958	494,400	460,435	500,435	6,035	1
Dept 000-13-TAXES								
010-000-13-4-00-10	Payments In Lieu of Taxes	255,439	280,821	255,439	255,439	285,438	29,999	12
Totals for dept 000-13-TAXES		255,439	280,821	255,439	255,439	285,438	29,999	12
Dept 000-31-ACCOUNTS RECEIVALBE								
010-000-31-4-10-20	Other Grants	10,277	0	0	0	0	0	0
Totals for dept 000-31-ACCOUNTS RECEIVALBE		10,277	0	0	0	0	0	0
Dept 000-34-STATE SHARED REVENUE								
010-000-34-4-00-10	Shared Revenue	248,319	188,924	188,524	188,524	188,498	(26)	(0)
010-000-34-4-00-20	Fire Dues	34,883	34,423	34,883	34,883	34,883	0	0
010-000-34-4-00-30	Computer Exemptions	472,091	471,800	471,800	547,708	471,800	0	0
010-000-34-4-00-40	Expenditure Restraint	224,127	232,407	237,093	237,093	240,586	3,493	1
Totals for dept 000-34-STATE SHARED REVENUE		979,420	927,554	932,300	1,008,208	935,767	3,467	0

VILLAGE OF BROWN DEER

GENERAL FUND REVENUES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
Dept 000-35-STATE GRANTS								
010-000-35-4-20-00	Public Safety	4,860	4,640	4,000	4,800	4,000	0	0
010-000-35-4-30-10	Transportation Aids	441,395	397,255	399,895	399,895	399,895	0	0
Totals for dept 000-35-STATE GRANTS		446,255	401,895	403,895	404,695	403,895	0	0
Dept 000-41-LICENSES & PERMITS								
010-000-41-4-10-10	Liquor & Malt Beverage	11,015	10,945	10,900	11,400	11,400	500	5
010-000-41-4-20-10	Bartender	4,700	5,270	4,700	4,225	4,700	0	0
010-000-41-4-20-15	Cigarette	450	410	450	450	450	0	0
010-000-41-4-20-20	Soda Water	1,560	1,570	1,500	1,470	1,500	0	0
010-000-41-4-20-30	Peddling & Other	6,765	6,625	6,500	5,015	6,500	0	0
010-000-41-4-20-40	Cable Franchise Fees	178,625	183,557	182,000	135,815	182,000	0	0
010-000-41-4-20-50	Electrical	5,725	3,550	5,700	2,000	5,700	0	0
Totals for dept 000-41-LICENSES & PERMITS		208,840	211,927	211,750	160,375	212,250	500	0
Dept 000-42								
010-000-42-4-00-10	Bicycle	20	25	20	418	20	0	0
010-000-42-4-00-20	Dog/Cat Licenses	5,779	5,867	6,500	5,621	6,000	(500)	(8)
Totals for dept 000-42-		5,799	5,892	6,520	6,039	6,020	(500)	(8)
Dept 000-43-INSPECTION PERMITS								
010-000-43-4-00-10	Building	68,675	103,744	58,000	100,000	120,000	62,000	107
010-000-43-4-00-20	Electrical	19,702	32,975	20,000	20,000	20,000	0	0
010-000-43-4-00-30	Plumbing	11,752	11,120	11,000	11,000	11,000	0	0
010-000-43-4-00-40	Heating & A/C	16,791	50,899	17,000	17,000	17,000	0	0
Totals for dept 000-43-INSPECTION PERMITS		116,920	198,738	106,000	148,000	168,000	62,000	58

VILLAGE OF BROWN DEER

GENERAL FUND REVENUES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
Dept 000-44-ZONING PERMITS & FEES								
010-000-44-4-00-10	Zoning Application Fees	2,650	6,500	4,500	4,500	4,500	0	0
010-000-44-4-00-20	Board of Appeals	0	0	250	250	250	0	0
010-000-44-4-00-30	Building Board Fee	950	330	1,000	1,000	1,000	0	0
Totals for dept 000-44-ZONING PERMITS & FEES		3,600	6,830	5,750	5,750	5,750	0	0
Dept 000-49-OTHER PERMITS								
010-000-49-4-20-10	Compliance Certificates	19,350	9,300	12,000	12,000	16,000	4,000	33
010-000-49-4-20-20	Miscellaneous Permits	100	3,495	2,000	2,000	2,000	0	0
010-000-49-4-30-10	Culvert Permits	0	50	50	50	50	0	0
010-000-49-4-30-20	R-O-W Permits	9,385	9,810	10,000	10,000	10,000	0	0
Totals for dept 000-49-OTHER PERMITS		28,835	22,655	24,050	24,050	28,050	4,000	17
Dept 000-51-DUE FROM OTHER FUNDS								
010-000-51-4-00-10	Court Fines & Penalties	231,906	205,246	200,000	200,000	200,000	0	0
010-000-51-4-00-11	Parking Fees	31,215	45,114	70,000	50,000	39,884	(30,116)	(43)
Totals for dept 000-51-DUE FROM OTHER FUNDS		263,121	250,360	270,000	250,000	239,884	(30,116)	(11)
Dept 000-61-PUBLIC CHARGES -ADMIN								
010-000-61-4-10-10	Photocopies	152	272	250	250	250	0	0
010-000-61-4-10-20	Property Information Certif	985	1,555	700	700	700	0	0
010-000-61-4-10-25	Prop Info Certificate-Reserved	430	750	450	450	450	0	0
010-000-61-4-10-30	Sale of Materials	70	50	0	0	0	0	0
Totals for dept 000-61-PUBLIC CHARGES -ADMIN		1,637	2,627	1,400	1,400	1,400	0	0
Dept 000-62-INVENTORIES & PREPAIDS								
010-000-62-4-10-10	Photocopies	3,975	4,462	2,000	2,000	2,000	0	0

VILLAGE OF BROWN DEER

GENERAL FUND REVENUES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
010-000-62-4-10-15	Alarm fees	6,970	8,780	3,500	4,000	3,500	0	0
010-000-62-4-10-30	Fingerprints/Misc	3,515	5,192	3,000	3,500	3,000	0	0
Totals for dept 000-62-INVENTORIES & PREPAIDS		14,460	18,434	8,500	9,500	8,500	0	0
Dept 000-63-HWY/STREET MAINT. CHARGES								
010-000-63-4-00-10	Engineering Services	415	1,025	1,200	1,200	1,200	0	0
010-000-63-4-00-20	DPW Services	520	2,279	550	550	550	0	0
Totals for dept 000-63-HWY/STREET MAINT. CHARGES		935	3,304	1,750	1,750	1,750	0	0
Dept 000-64-SALES								
010-000-64-4-20-20	Sale of Materials-Recycling	200	0	0	0	0	0	0
Totals for dept 000-64-SALES		200	0	0	0	0	0	0
Dept 000-73-INTERGOVERNMENTAL CHARGES								
010-000-73-4-20-60	Municipal Range Usage Fees	2,000	1,800	1,800	1,800	1,800	0	0
010-000-73-4-20-70	Other Intergovt'l Revenue	7,634	0	0	0	0	0	0
010-000-73-4-50-50	Rent Income	39,021	39,811	39,021	39,021	39,021	0	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		48,655	41,611	40,821	40,821	40,821	0	0
Dept 000-74-INTERDEPARTMENTAL CHARGES								
010-000-74-4-10-10	TIF Administration	132,061	140,370	132,043	132,043	132,043	0	0
010-000-74-4-10-20	Engineering & Administration	76,582	100,028	99,386	99,386	99,386	0	0
010-000-74-4-10-30	Miscellaneous Charges	169,197	182,376	188,228	188,228	188,228	0	0
010-000-74-4-20-40	Street Lighting Admin	6,000	6,000	3,000	3,000	3,000	0	0
010-000-74-4-40-10	Admin, Labor & Benefits-SEWER	81,138	92,065	93,806	93,806	93,806	0	0
010-000-74-4-40-20	Equipment & Materials	6,439	1,849	5,000	5,000	5,000	0	0
010-000-74-4-41-10	Admin, Labor & Benefits-STORM	37,437	45,076	47,765	47,765	47,765	0	0

VILLAGE OF BROWN DEER

GENERAL FUND REVENUES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
010-000-74-4-41-20	Equipment & Materials	40,820	58,245	7,280	7,280	7,280	0	0
010-000-74-4-42-10	Admin, Labor & Benefits-WATER	65,303	61,126	65,303	65,303	65,303	0	0
010-000-74-4-42-20	Equipment & Materials	198	44	350	350	350	0	0
010-000-74-4-43-10	Admin, Labor and Benefits	23,823	22,739	23,823	23,823	23,823	0	0
010-000-74-4-43-20	Equipment & Materials-RECYCLIN	8,231	8,097	8,500	8,500	8,500	0	0
Totals for dept 000-74-INTERDEPARTMENTAL CHARGES		647,229	718,015	674,484	674,484	674,484	0	0
Dept 000-81-INTEREST INCOME								
010-000-81-4-00-10	Investment Interest	70,430	51,586	70,000	40,000	40,000	(30,000)	(43)
010-000-81-4-00-20	Interest-Delinquent Taxes	29,862	30,898	32,000	24,372	25,000	(7,000)	(22)
Totals for dept 000-81-INTEREST INCOME		100,292	82,484	102,000	64,372	65,000	(37,000)	(36)
Dept 000-82-MISCELLANEOUS REVENUE								
010-000-82-4-00-10	Rent Income	9,528	9,125	9,125	9,125	9,125	0	0
010-000-82-4-00-20	Insurance Dividends	69,157	37,444	10,000	30,000	30,000	20,000	200
010-000-82-4-00-50	Miscellaneous Revenue	51,213	2,025	2,500	2,500	2,500	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		129,898	48,594	21,625	41,625	41,625	20,000	92
Dept 000-83-OTHER INCOME								
010-000-83-4-00-20	1414234151010	0	20,407	16,000	16,000	16,000	0	0
Totals for dept 000-83-OTHER INCOME		0	20,407	16,000	16,000	16,000	0	0
Dept 000-93-TRANSFER FROM RESERVES								
010-000-93-4-00-10	Transfer from Reserves	0	0	5,000	5,000	0	(5,000)	(100)
Totals for dept 000-93-TRANSFER FROM RESERVES		0	0	5,000	5,000	0	(5,000)	(100)
TOTAL ESTIMATED REVENUES		10,001,893	9,890,315	9,724,484	9,720,743	9,812,989	88,505	1

Village of Brown Deer
General Fund Expenditures Department Summary
2014 Adopted Budget

Department	2010 Actual	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Proposed Budget	Change from 2013 Budget	Chg %
General Government								
Village Board	$ 36,072	$ 39,861	$ 34,569	$ 38,771	$ 34,554	$ 38,771	$ -	0%
Municipal Court	104,205	110,199	88,138	100,166	97,842	101,800	1,634	2%
Village Attorney	140,045	137,708	123,133	121,345	127,429	141,508	20,163	17%
Village Manager	257,554	285,273	392,088	301,348	325,143	371,308	69,960	23%
Administrative Services	409,310	409,310	383,763	389,686	333,254	344,522	(45,164)	-12%
Other General Government	501,003	431,408	393,212	426,456	431,322	479,615	53,159	12%
Village Hall	137,814	134,918	151,266	136,205	111,905	151,915	15,710	12%
Total General Government	1,586,003	1,548,677	1,566,169	1,513,977	1,461,449	1,629,439	115,462	8%
Public Safety								
Police	3,566,474	3,623,937	3,564,887	3,669,555	3,669,555	3,669,399	(156)	0%
Fire	1,977,094	2,118,234	2,035,723	2,074,445	2,074,445	2,104,825	30,380	1%
Dispatch	81,401	-	344,306	383,793	379,473	387,265	3,472	1%
Total Public Safety	5,624,969	5,742,171	5,944,916	6,127,793	6,123,473	6,161,489	33,696	1%
Public Works								
Administration	288,683	325,744	249,238	287,499	264,307	233,545	(53,954)	-19%
Street/Traffic Operations	186,023	164,164	207,923	193,961	225,756	205,960	11,999	6%
Sidewalk Operations	1,431	665	1,798	8,216	8,227	8,468	252	3%
Winter Operations	140,260	179,311	112,787	149,990	151,125	149,535	(455)	0%
Forestry Operations	114,147	73,378	88,649	118,140	107,615	87,041	(31,099)	-26%
Municipal Complex	262,641	268,488	209,162	260,810	230,120	223,656	(37,154)	-14%
Refuse	448,047	475,555	500,605	406,523	399,264	398,673	(7,850)	-2%
Total Public Works	1,441,232	1,487,305	1,370,162	1,425,139	1,386,414	1,306,878	(118,261)	-8%
Community Services	452,648	459,826	299,524	359,888	358,648	419,466	59,578	17%
Park and Recreation	204,260	229,670	184,333	200,227	200,257	205,717	5,490	3%
Other Financing Uses	3,152	86,135	92,898	91,000	91,000	90,000	(1,000)	-1%
Total Expenditures	$ 9,312,264	$ 9,553,784	$ 9,458,002	$ 9,718,024	$ 9,621,241	$ 9,812,989	94,965	0.98%
	-	-	-	-	-	-	-	

Village Board

PROGRAM MANAGER: Village President

PROGRAM DESCRIPTION:

The Village Board of Trustees is an elected governmental body, made up of one elected Village President and six elected Village Trustees. Each member of the Board is elected to serve a three-year term. Every year, two Trustee seats are up for re-election. Every three years the Village President seat is up for re-election. The Board is responsible for appointing the Village Manager, who serves as the chief administrative officer in the Village and oversees the day-to-day operations.

The Village Board is responsible to the residents of the Village of Brown Deer for the provision of municipal services. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees of the Board.

SERVICES PROVIDED:

- General oversight of all Village operations
- Provides global direction for Village initiatives
- Establishment of Village long-term vision and comprehensive plan
- Serves as the citizen's voice in the direction of local government
- Review and approval of annual budget, fiscal policies and tax levy
- Review and approval of economic development plans

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Resolutions passed	26	46	30	30	30
Ordinances passed	12	8	15	15	15
Public hearings	10	15	15	15	15

Village Board

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Resolution Passed	$ 1,387.38	$ 1,129.47	$ 1,126.90	$ 1,126.90	$ 1,126.90
Cost per capita	Operating costs	$ 3.09	$ 2.82	$ 2.82	$ 2.82	$ 2.82

OBJECTIVES ACCOMPLISHED IN 2013:

- Meet twice a month and at special meetings to discuss and deliberate ordinance changes, resolutions and other board actions
- Continue to fund operational and capital needs of the community and review policy amendments.
- Maintain positive relationships with department heads, staff members and other taxing jurisdictions in order to promote the best interests of the community.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Meet twice a month and at special meetings to discuss and deliberate ordinance changes, resolutions and other board actions
- Continue to fund operational and capital needs of the community and review policy amendments.
- Maintain positive relationships with department heads, staff members and other taxing jurisdictions in order to promote the best interests of the community.

VILLAG OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 110-11-VILLAGE BOARD								
010-110-11-5-10-10	Salaries/Wages	27,000	27,000	27,000	27,000	27,000	0	0
010-110-11-5-15-15	FICA	2,066	2,066	2,066	2,066	2,066	0	0
010-110-11-5-20-20	Professional Services	6,825	0	5,000	3,948	5,000	0	0
010-110-11-5-30-10	Office Supplies, Equip & Exp	158	15	300	40	300	0	0
010-110-11-5-45-10	Professional Memberships	3,518	4,141	3,405	500	3,405	0	0
010-110-11-5-45-30	Professional Training	294	1,347	1,000	1,000	1,000	0	0
Totals for dept 110-11-VILLAGE BOARD		39,861	34,569	38,771	34,554	38,771	0	0
TOTAL APPROPRIATIONS		39,861	34,569	38,771	34,554	38,771	0	0

Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

The Municipal Judge is elected at large for a three year term. The Judge renders decisions on *the violations of the Village code as well as traffic infractions as defined by the Wisconsin State* Statutes. Municipal Court sessions are held at least twice a month and special sessions are scheduled as needed.

The Municipal Court department follows up on violations after issuance by the police department, including collection of cash receipts, distribution of notices for collection and final disposition of all violations.

SERVICES PROVIDED:

Tracking and management of entire citation process after issuance by the police department including:

- Scheduling of all cases with Village Attorney and Court
- Research and preparation of background information needed for hearing and trials
- Scheduling and preparation of reports needed for all return dates
- Collection of all fines paid for citations, including use of the State of Wisconsin Revenue Tax Intercept Program.
- Calculation and distribution of fines collected to other governmental units
- Follow up collection efforts including default judgment letters, driver license suspensions, warrants, and commitments
- Complete registration information for programs such as MATC-Youth AODA Group Dynamics, and MATC-Defensive Driving, Brown Deer Police Department-Second Chance Program.
- Prepare supporting documentation and fees for transfer cases judicial recusal, jury demands, and appeals.
- Answer questions from public, defendants, and attorneys on monies due and general court procedures.

Municipal Court

STAFFING:

Position (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Judge	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
Assistant Court Clerk	0.50	0.50	0.54	0.54	0.54
Total	2.50	2.50	2.54	2.54	2.54

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Est. Budget	2014 Budget
New Cases		4,200	4,200	4,200	4,200
Dispositions Entered		3,700	3,700	3,700	3,700
Warrants		750	1,400	1,400	1,400
Commitments		316	350	350	350

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Case	N/A	25.35	23.39	23.39	23.39
Cost per capita	Operating costs	8.91	8.87	8.19	8.19	8.19

OBJECTIVES ACCOMPLISHED IN 2013:

- Municipal Court was consolidated with Glendale. Cost sharing of one Judge but court held at each location.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Continue to review daily procedures to increase the efficiency of the court.
- Fill position of Assistant Court Clerk.

BUDGET SUMMARY:

- **No change from 2013.**

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 120-12-MUNICIPAL COURT								
010-120-12-5-10-10	Salaries/Wages	67,945	50,762	55,621	55,621	58,860	3,239	6
010-120-12-5-14-00	Overtime	889	1,821	1,500	3,555	1,500	0	0
010-120-12-5-15-10	WI Retirement	6,895	2,583	3,166	3,166	2,844	(322)	(10)
010-120-12-5-15-15	FICA	5,092	3,965	4,254	4,254	4,503	249	6
010-120-12-5-15-20	Group Insurance	471	7,866	18,292	18,292	18,126	(166)	(1)
010-120-12-5-20-20	Professional Services	50	139	100	161	100	0	0
010-120-12-5-26-25	Commitment Services	26,442	9,273	9,000	9,000	8,000	(1,000)	(11)
010-120-12-5-30-10	Office Supplies, Equip & Exp	960	1,279	1,500	1,500	1,000	(500)	(33)
010-120-12-5-30-30	Service Fees	0	4,311	4,440	0	4,574	134	3
010-120-12-5-39-15	Witness Fees	20	20	85	85	85	0	0
010-120-12-5-45-10	Professional Memberships	180	5,210	770	770	770	0	0
010-120-12-5-45-30	Professional Training	1,255	909	1,438	1,438	1,438	0	0
Totals for dept 120-12-MUNICIPAL COURT		110,199	88,138	100,166	97,842	101,800	1,634	2
TOTAL APPROPRIATIONS		110,199	88,138	100,166	97,842	101,800	1,634	2

Village Attorney

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

The Village Attorney provides legal opinions, drafts ordinances, reviews bankruptcy filings and other various legal services. The Village Attorney attends each Board meeting and provides legal guidance as needed through the meeting and periodically on an as needed basis. The Village contracts out for these services. The contract is reviewed on a periodic basis. The Village also contracts out for labor attorney services for assistance during union negotiations. All expenditures for these services are reported within the Village Attorney Department.

SERVICES PROVIDED:

- Attendance at all Village Board, Plan Commission, Board of Review and Board of Appeals meetings and other commission or committee meetings as requested.
- Review and drafting of Village ordinances and resolutions.
- Serves as general counsel to all Village department heads on legal or procedural questions.
- Present lawsuits to enforce Village rights such as nuisance actions as to properties, outstanding accounts to which the Village is entitled payment, filing of claims and review of claims.
- Attendance and advising of the municipal court including drafting complaints for matters not issued by way of uniform citation, conducting pre-trials and status conferences.
- Other counsel and activities as requested by Village Board or staff.

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Public meeting attended	35	32	38	45	40	40
Ordinances reviewed & approved	5	17	8	8	10	10
Contracts reviewed	20%	30%	35%	20%	20%	20%
Files in progress	35	42	49	61	50	50
Union contracts settled	-	2	1	0	0	1

Village Attorney

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Contract Settled	$ 37,798	$ 11,129	$ 21,371	$ 5,000	$ -	$ 20,000
Efficient Municipal Gov't	Cost per Public Meeting	$ 3,584.43	$ 3,680.88	$ 3,061.50	$ 2,585.44	$ 2,908.63	$ 3,000.00
Cost per capita	Operating costs	$ 13.93	$ 11.98	$ 11.48	$ 10.11	$ 10.11	$ 11.00

BUDGET SUMMARY:

- The 2013 the Village Board signed a three year contract with the Village Attorney with a 0% increase in 2013 and 1% for 2014 and 2015.
- The Village will be entering into any union negotiations in 2014; the WPPA contract expires December 31, 2014.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 130-13-LEGAL SERVICES								
010-130-13-5-21-10	Village Attorney Services	116,337	116,085	116,345	116,345	117,508	1,163	1
010-130-13-5-21-15	Other Legal Services	0	1,400	0	4,000	4,000	4,000	0
010-130-13-5-21-20	Labor Legal Services	21,371	5,648	5,000	7,084	20,000	15,000	300
Totals for dept 130-13-LEGAL SERVICES		137,708	123,133	121,345	127,429	141,508	20,163	17
TOTAL APPROPRIATIONS		137,708	123,133	121,345	127,429	141,508	20,163	17

Village Manager

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

The Village Manager serves as the chief administrative officer of the Village responsible for the proper administration of the business and affairs of the Village. The Manager assists the Village Board by facilitating the establishment of policies and goals along with proposing alternative strategies to accomplish them. The Village Manager directs the use of human and fiscal resources toward accomplishment of goals and apprises the Village Board regarding the results.

SERVICES PROVIDED:

- Prepare Agendas and Committee Packets
- Oversees Village operations including the supervision of department heads
- Serve as Human Resource Director
- Serve as Risk Manager
- Prepare and Submit Annual Budget
- Ultimately responsible for all purchases
- Enforcement of Village Ordinances
- Administer Elections and maintain voter registration records
- Maintain records including minutes, resolutions, ordinances, project files
- Issue and maintain licenses and permits
- Respond to Citizen Inquiries
- Post and publish notices including ordinance and legal advertisements

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Village Manager	1.00	1.00	1.00	1.00
Assistant Village Manager	0.50	1.00	1.00	1.00
Clerk / Executive Secretary	-	-	-	1.00
Deputy Clerk	1.00	1.00	1.00	0.50
Intern	0.28	0.29	0.29	-
Clerical	0.10	0.13	0.13	-
Total	2.88	3.42	3.42	3.50

Village Manager

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Elections occurring	4	5	6	2	4
Votes cast	9,638	16,970	22,000	3,246	12,000
Voter turnout	41%	43%	68%	38%	60%
Packets prepared	165	165	165	165	165
Liquor license	19	19	19	19	20
Soda license	94	90	90	90	90
Operators permits	85	80	80	80	90

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Vote	$111.38	$26.72	$19.35	$56.38	$21.09	$21.09
Cost per capita	Operating costs	$21.04	$22.03	$21.89	$27.12	$26.36	$26.36

OBJECTIVES ACCOMPLISHED IN 2013:

- Hired new Village Manager.
- Hired replacement directors for three major departments. The Department of Public Works, Administrative Services, and the Library.
- Continue intergovernmental cooperation with the Brown Deer School District and other neighboring communities.
- Participated in a Citizen's Academy session explaining the Village Manager position and duties.
- Coordinate Three Granville – Brown Deer Chamber "Community Vibes" events at the Village Park.
- Promote the Village by participating in the Granville – Brown Deer Chamber luncheon for commercial and business developers and brokers.

Village Manager

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Continue to pursue development opportunities in the Tax Increment Districts and to maximize property values in the remaining areas of the Village.
- Continue to advance 2013 capital projects and continue to review and present a five year capital improvement plan and operating budgets.
- Continue to work with the Brown Deer School District and other governmental agencies to explore alternatives for the effective and efficient ways to deliver municipal services.
- Continue to monitor the condition of the Village Hall facility and make recommendations for capital maintenance items and to begin explore options for future spacing needs, including record retention and storage.
- Continue to evaluate the needs for technical support for Village operations.
- Find ways to be more transparent, efficient, and creative.
- Identify ways to be become more lean in the services we provide.

BUDGET SUMMARY:

- We have added a Deputy Clerk position to the department. We have deleted the manager intern position from the budget.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 140-14-VILLAGE MANAGER								
010-140-14-5-10-10	Salaries/Wages	173,105	228,981	196,135	196,135	238,336	42,201	22
010-140-14-5-11-10	Part-time/Temporary	7,862	9,974	5,500	2,876	0	(5,500)	(100)
010-140-14-5-15-10	WI Retirement	16,315	15,200	13,063	13,063	16,683	3,620	28
010-140-14-5-15-15	FICA	13,346	17,787	15,426	15,426	18,232	2,806	18
010-140-14-5-15-20	Group Insurance	44,390	46,655	44,124	44,124	58,457	14,333	32
010-140-14-5-30-10	Office Supplies, Equip & Exp	275	509	700	500	700	0	0
010-140-14-5-30-40	Public Notices/Advertising	1,553	4,231	1,500	1,200	1,500	0	0
010-140-14-5-45-10	Professional Memberships	2,659	3,175	2,200	1,300	2,200	0	0
010-140-14-5-45-20	Professional Publications	385	400	200	200	200	0	0
010-140-14-5-45-30	Professional Training	2,706	5,231	4,000	4,000	5,000	1,000	25
010-140-14-5-45-40	Mileage Reimbursement	917	598	1,000	3,840	5,000	4,000	400
Totals for dept 140-14-VILLAGE MANAGER		263,513	332,741	283,848	282,664	346,308	62,460	22
Dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION								
010-141-14-5-20-25	Employment Services	6,513	33,517	7,000	33,080	7,000	0	0
010-141-14-5-30-40	Public Notices/Advertising	0	0	500	518	500	0	0
010-141-14-5-34-40	Employee Recognition	43	22	500	500	5,000	4,500	900
Totals for dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION		6,556	33,539	8,000	34,098	12,500	4,500	56
Dept 142-14-ELECTIONS								
010-142-14-5-11-20	Election Workers	10,375	14,900	3,000	2,512	6,000	3,000	100
010-142-14-5-24-10	Equipment Maintenance Services	1,077	5,746	4,000	2,200	4,000	0	0
010-142-14-5-30-10	Office Supplies, Equip & Exp	3,752	5,622	2,500	3,661	2,500	0	0
Totals for dept 142-14-ELECTIONS		15,204	27,041	9,500	8,381	12,500	3,000	32
TOTAL APPROPRIATIONS		285,273	393,321	301,348	325,143	371,308	69,960	23

Administrative Services

PROGRAM MANAGER: Treasurer / Comptroller

PROGRAM DESCRIPTION:

The Administrative Services Department is responsible for the accounting and financial reporting of all Village operations and is entrusted with collecting, depositing, and investing all Village funds. This area includes: maintaining all financial records for the Village; accounts payable; investment and cash management; coordinating the annual operating and capital budget process for all Village operations; and the administration of the Village's payroll processes.

The Village is audited annually by an external independent accounting firm. The auditors check the Village's compliance with accounting standards and reporting along with local, state and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent irregularities. The Administrative Services Department works throughout the year to make certain the Village is in compliance with financial and reporting regulations and ensuring internal controls are maintained.

The Administrative Services Department also oversees the entire property tax process, beginning with the administration of the Village's external assessor, then moving to mailing of all tax bills, collection of all tax receipts and ending with the six tax settlements with the County and other taxing units.

The other primary function of the Administrative Services Department is to function as the first face and voice of the Village. When customers visit or call the Village hall they are first greeted by our department. Requests for assistance from other departments are then routed to the appropriate place by Administrative Services staff.

SERVICES PROVIDED:

- Central cash collection and bank deposit point for the Village. Approximately 15,000 receipts are processed for the tax levy, water payments and other Village fees annually.
- The Administrative Services department is responsible for generating tax bills for the annual levy. This process includes calculation of individual bills, mailing of delinquent notices, and six settlements with the overlapping taxing units.
- Cash management and investment of Village funds ensuring adequate cash is available for daily operations and safe guarding of Village investments.
- Responsible for processing of all vendor payments. Approximately 2,900 payments are handled and paid on an annual basis.
- Processing of bi-weekly payroll for over 80 full-time equivalent positions. This includes benefit administration and verification of employee pay in accordance with applicable contract or employee handbook regulations.

Administrative Services

- The Administrative Services department serves as the first point of contact for residents visiting or calling Village Hall. Our department distributes all incoming mail and phone calls to the various departments.
- Coordination of the Village's annual budget process and continued monitoring of budget to actual results including analysis of significant variances.
- Responsible for ensuring all Village accounting records are prepared in accordance with generally accepted accounting principles as applicable to governments and preparation of the Village's Comprehensive Annual Financial Report (CAFR).
- Preparation of all financial reports and analysis for other departments, the Village Manager, elected officials, the State of Wisconsin and various other agencies.

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Est. Budget	2014 Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00
Deputy Treasuer	1.00	1.00	1.00	0.50
Accountant	0.53	0.53	0.53	0.53
Accounting Assistants	1.33	1.35	1.35	1.35
Total	3.86	3.88	3.88	3.38

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Receipts processed	16,063	15,798	15,636	15,060	16,000
Tax receipts processed	5,131	5,200	6,819	6,944	5,250
Accounts payable checks issued	3,396	3,400	3,281	2,545	3,000
Payroll checks	869	715	600	403	25
Payroll direct deposits issued	2,475	2,625	2,795	2,867	3,245
Debt issuances	1	2	2	2	1
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2
Total number of journal entries	689	729	563	541	550
Village Rate of Return	1.51%	1.30%	1.14%	0.01%	1.00%
LGIP's Rate of Return	0.21%	0.14%	0.16%	0.10%	0.15%

Administrative Services

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Village Rate of Return over LGIP benchmark	Effective Investing	1.30%	1.16%	1.16%	1.36%	1.36%
Efficient Municipal Gov't	Cost of assessor per parcel	$ 8.21	$ 6.84	$ 6.84	$ 6.84	$ 6.84
Efficient Municipal Gov't	Equalized value per capita	$ 96,493	$ 89,574	$ 89,574	$ 86,519	$ 86,519
Cost per capita	Operating costs	$ 31.10	$ 32.01	$ 32.01	$ 31.96	$ 31.96

OBJECTIVES ACCOMPLISHED IN 2013:

- Bid out the Village's banking services to achieve lower fees on banking services while streamlining the accounting processes. New banking program was implemented.
- Received the GFOA distinguished budget award for the 2013 budget year (2nd year).
- Received the CAFR award for the 2012 fiscal year (13th year).
- Made direct deposit mandatory for all employees. Paperless - all employees receive their direct deposit stubs by email.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Receive GFOA distinguished budget award for the 2014 budget year (3rd year).
- Receive the CAFR award for the 2013 fiscal year (14th year).
- Cross training of staff.
- Advance training on BS&A software.

BUDGET SUMMARY:

- The positions of Deputy Treasurer and Deputy Clerk are being combined for 2014 for a cost savings to Administrative Services and Village Manager Departments. Also, a cost savings was obtained by combining the part time Accounting Assistant and part time Administrative Assistant in Community Services.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 150-15-ADMINISTRATIVE SERVICES								
010-150-15-5-10-10	Salaries/Wages	203,158	211,337	213,925	180,000	183,629	(30,296)	(14)
010-150-15-5-14-00	Overtime	0	120	0	0	0	0	0
010-150-15-5-15-10	WI Retirement	20,114	12,476	14,220	12,600	12,854	(1,366)	(10)
010-150-15-5-15-15	FICA	14,098	14,824	16,360	13,770	14,049	(2,311)	(14)
010-150-15-5-15-20	Group Insurance	51,112	49,003	53,086	37,000	45,975	(7,111)	(13)
010-150-15-5-20-20	Professional Services	45,970	33,780	30,000	34,772	25,020	(4,980)	(17)
010-150-15-5-20-35	Technical Services	9,814	7,423	9,900	10,680	9,600	(300)	(3)
010-150-15-5-30-10	Office Supplies, Equip & Exp	16	0	0	0	0	0	0
010-150-15-5-30-30	Service Fees	26,671	17,030	17,000	14,000	17,000	0	0
010-150-15-5-45-10	Professional Memberships	695	830	845	552	845	0	0
010-150-15-5-45-20	Professional Publications	136	159	50	0	50	0	0
010-150-15-5-45-30	Professional Training	5,290	4,470	4,800	4,805	6,000	1,200	25
010-150-15-5-45-40	Mileage Reimbursement	46	0	0	0	0	0	0
Totals for dept 150-15-ADMINISTRATIVE SERVICES		377,120	351,452	360,186	308,179	315,022	(45,164)	(13)
Dept 151-15-ASSESSOR								
010-151-15-5-20-20	Professional Services	32,190	32,131	29,500	25,075	29,500	0	0
010-151-15-5-30-30	Service Fees	0	180	0	0	0	0	0
Totals for dept 151-15-ASSESSOR		32,190	32,311	29,500	25,075	29,500	0	0
TOTAL APPROPRIATIONS		409,310	383,763	389,686	333,254	344,522	(45,164)	(12)

Other General Government

PROGRAM MANAGER: Various / Community Development Director

PROGRAM DESCRIPTION:

The Other General Government department includes many Village-wide expenditure categories. The first being, shared printing, copier maintenance office supplies, postage, phone and internet services. This department also houses the Village external contract expenditures for information technology, animal control, health contribution, post-employment benefits and insurance costs. These expenditures are considered Village-wide and are monitored by the administration of the Village. Other General Government includes the Village's payment to the Internal Service Fund for general liability insurance coverage. As this expenditure is a payment to an Internal Service Fund, accounting regulations require it be shown as expenditure rather than as an Other Financing Use. Transfers to all other funds are reported as Other Financing Uses.

The Village Hall Department includes the costs of operation and maintenance of the Village Hall Building. Expenditures include the salary of a part-time indispensable maintenance employee as well as the electricity, cleaning and repair costs for building maintenance.

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Maintenance worker	0.47	0.47	0.47	0.47

*******Staffing levels have not changed from 2013 to 2014.

OBJECTIVES ACCOMPLISHED IN 2013:

- To maintain and update the facility in a safe and attractive manner in order to best provide for the operation of the Village Hall and Police Department for both the employees and citizens of Brown Deer.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- To maintain and update the facility in a safe and attractive manner in order to best provide for the operation of the Village Hall and Police Department for both the employees and citizens of Brown Deer.

Other General Government

BUDGET SUMMARY:

- The Village Hall budget shows an increase of $7,000 for upgrade to the A.C. system in the Lieutenants office in the police department and repairs to the foundation wall.
- The 2014 budget separates out the printing and postage costs relating to the Brown Deer Magazine as well as a revenue account to track the advertising revenue.
- The 2014 budget includes 4 hours a week for a Brown Deer School District Information Technology individual to be at the Village for maintenance and technology issues.
- The North Shore Health Department and MADACC contribution remain the same in the 2014 budget.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 191-14-OTHER GENERAL GOVERNMENT								
010-191-14-5-20-40	Printing Services	24,975	45,628	11,000	5,000	11,000	0	0
010-191-14-5-20-41	BD magazine printing & postage	0	0	24,000	27,704	28,000	4,000	17
010-191-14-5-24-10	Equipment Maintenance Services	10,429	8,126	15,000	9,867	15,000	0	0
010-191-14-5-30-10	Office Supplies, Equip & Exp	14,955	16,847	15,000	13,000	15,000	0	0
010-191-14-5-30-15	Postage & Mailing	16,063	15,303	17,000	13,000	17,000	0	0
010-191-14-5-30-20	Communications	66,311	22,127	20,260	26,384	25,000	4,740	23
010-191-14-5-30-22	Communication-Wireless Service	0	(11)	0	0	0	0	0
010-191-14-5-30-25	Communication-Internet Service	7,073	5,862	5,300	4,694	5,300	0	0
010-191-14-5-30-30	Marketing Plan	1,370	1,401	2,480	4,057	2,480	0	0
Totals for dept 191-14-OTHER GENERAL GOVERNMENT		141,176	115,283	110,040	103,706	118,780	8,740	8
Dept 192-14-INFORMATION TECHNOLOGY								
010-192-14-5-20-35	Technical Services	4,050	2,794	12,480	12,480	12,480	0	0
010-192-14-5-30-10	Office Supplies, Equip & Exp	2,567	2,334	2,700	2,700	2,700	0	0
Totals for dept 192-14-INFORMATION TECHNOLOGY		6,617	5,128	15,180	15,180	15,180	0	0
Dept 193-41-INTERGOVERNMENTAL EXP.								
010-193-41-5-26-40	Milw Area Domestic Animal Ctrl	16,601	18,813	16,601	10,625	15,000	(1,601)	(10)
010-193-41-5-26-45	North Shore Health Dpt Contrib	134,985	125,932	125,932	125,932	125,932	0	0
Totals for dept 193-41-INTERGOVERNMENTAL EXP.		151,586	144,745	142,533	136,557	140,932	(1,601)	(1)
Dept 194-51-HISTORICAL SOCIETY								

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
010-194-51-5-22-10	Natural Gas/Electric Service	284	277	500	500	500	0	0
Totals for dept 194-51-HISTORICAL SOCIETY		284	277	500	500	500	0	0
Dept 195-18-PERSONNEL POST-EMPLOYMENT								
010-195-18-5-15-20	Group Insurance	750	19,675	13,700	14,900	27,450	13,750	100
010-195-18-5-39-20	Unemployment Compensation	12,026	1,196	2,000	2,195	2,000	0	0
Totals for dept 195-18-PERSONNEL POST-EMPLOYMENT		12,776	20,871	15,700	17,095	29,450	13,750	88
Dept 195-28-Other General Government								
010-195-28-5-15-20	Group Insurance	9,050	0	0	0	0	0	0
010-195-28-5-39-21	EMPLOYEE WELLNESS BENEFIT	0	566	1,500	1,480	1,500	0	0
Totals for dept 195-28-Other General Government		9,050	566	1,500	1,480	1,500	0	0
Dept 199-15-UNCLASSIFIED GEN GOV								
010-199-15-5-55-10	Bad Debt - Personal Property	18,346	8,794	4,000	4,000	4,000	0	0
Totals for dept 199-15-UNCLASSIFIED GEN GOV		18,346	8,794	4,000	4,000	4,000	0	0
Dept 199-19								
010-199-19-5-51-10	Property Insurance-Bldg/PPO	6,200	8,769	9,000	10,901	11,000	2,000	22
010-199-19-5-51-15	Contractor's Equipment	1,849	1,426	1,500	1,438	15,000	13,500	900
010-199-19-5-51-20	Monies & Securities	1,773	1,773	1,773	1,773	1,773	0	0
010-199-19-5-51-25	Auto Phyiscal Damage	8,125	8,448	9,000	8,680	9,000	0	0
010-199-19-5-51-30	Boiler & Machinery	461	471	500	482	500	0	0
010-199-19-5-51-40	Worker Compensation Ins	73,165	76,661	115,230	129,530	132,000	16,770	15
Totals for dept 199-19-		91,573	97,548	137,003	152,804	169,273	32,270	24
Dept 199-92-OTHER FINANCING USES								

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
010-199-92-5-70-10	Transfer to Liability Ins Fund	86,135	89,660	91,000	91,000	90,000	(1,000)	(1)
010-199-92-5-80-10	Transfer to Other Funds	0	3,238	0	0	0	0	0
Totals for dept 199-92-OTHER FINANCING USES		86,135	92,898	91,000	91,000	90,000	(1,000)	(1)
TOTAL APPROPRIATIONS		517,543	486,110	517,456	522,322	569,615	52,159	10

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 361-16-VILLAGE HALL								
010-361-16-5-10-10	Salaries/Wages	12,460	13,670	13,711	13,711	13,986	275	2
010-361-16-5-15-15	FICA	953	1,046	1,049	1,049	1,070	21	2
010-361-16-5-22-10	Electric/Natural Gas	73,421	76,496	67,990	67,990	70,029	2,039	3
010-361-16-5-22-20	Water and Sewer	2,509	2,584	2,500	2,500	2,575	75	3
010-361-16-5-23-10	Cleaning Services	26,722	27,203	27,000	2,700	32,400	5,400	20
010-361-16-5-23-15	Building Maint/Repairs	12,171	16,459	11,950	11,950	11,950	0	0
010-361-16-5-35-10	Building Supplies	6,682	6,526	9,005	9,005	9,905	900	10
010-361-16-5-80-10	New/Replace Equipment	0	7,282	3,000	3,000	10,000	7,000	233
Totals for dept 361-16-VILLAGE HALL		134,918	151,266	136,205	111,905	151,915	15,710	12
TOTAL APPROPRIATIONS		134,918	151,266	136,205	111,905	151,915	15,710	12

Police Department

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION:

The Brown Deer Police Department's primary Mission is to Protect Life & Property by applying effective policing strategies that are consistent with both the community's values, goals and culture while still recognizing the needs of the individual community member.

In order to consistently pursue the accomplishment of our primary goal, the police department seeks to obtain and develop an effective number of employees to carry out the duties and programs of the department. Progressive recruitment and hiring practices are used to obtain the best candidate for inclusion into the police department and thereafter, the employee is developed through experience, formal and informal training and supervision.

The police department also seeks to maximize its abilities and efficiency through the use of available equipment and technologies. The department works to stay in touch with the developments of technology and other equipment with the goal of putting in place the best equipment possible while still maintaining a focus on economy and fiscal responsibility.

Planning is another component of effective police programs and addressing community concerns and needs. The department regularly develops such plans and has put in place internal policies that provide a frame work of specific directions and general actions that create a set of decision making guidelines that move the department's members towards actions that are consistent with the department's goals and the community's interests.

SERVICES PROVIDED:

- 24 hours per day, 7 days per week, 365 days per year Police Patrol and administrative services.
- Middle and High School Liaison and student related developmental programs, such as DARE, crisis intervention and investigations specifically related to the school premises, at school students and the victims of crimes and other threatening conditions while at school.
- Advanced Criminal Investigations.
- Independently address, and/or participate with community members and representative boards in the evaluation and the development of response options to community concerns related to public safety and reducing crime.
- Crime Prevention programs and education.
- Administrative duties relative to the maintenance of police department standards, meeting statutory requirements, creating and maintaining records and the proper disposition of police cases.
- Purchase, develop and maintain department supplies, equipment, computer systems and software and other technology and physical resources.

Police Department

- Liaison with the Bayside Communications Center and facilitate the development of efficient and effective calls for service response and communications between the center, our citizens and our officers.

STAFFING:

Position (FTE)	2012 Actual	2013 Est. Actual	2013 Budget	2014 Budget
Chief of Police	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00
Lieutenant	4.00	4.00	4.00	4.00
Sergeant	4.00	4.00	4.00	4.00
Investigator	1.00	1.00	1.00	1.00
Patrol Officer	14.00	15.00	14.00	15.00
Desk Officer	3.00	3.00	3.00	3.00
School Liaison Officer	1.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	1.00	1.00
Desk Clerk	-	2.00	2.00	2.00
Dispatcher	5.00	-	-	-
Crossing Guard	-	-	-	-
Executive Secretary	1.00	1.00	1.00	1.00
Total	37.00	35.00	34.00	35.00

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Calls for service	10,643	9,176	9,128	9,388	9,388
Part 1 crimes	380	516	277	331	331
Clearance rate	37%	52%	21%	22%	22%
Adult arrests	539	523	591	541	541
Traffic accidents	163	173	144	157	157

**** Due to the mandated change over to the IBR (Incident Based Reporting) standard, the reporting information changed resulting in minor variations between how activity was reported in 2010 and prior years to the 2011 and 2012 reports. A manual check of our records was conducted in order to obtain the most accurate information in this scenario.**

Police Department

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Call for Service	$ 424.73	$ 394.94	$ 394.88	$ 398.17	$ 398.17
Cost per capita	Operating costs	$ 305.09	$ 302.02	$ 303.29	$ 305.82	$ 305.82

****** Due to the mandated change over to the IBR (Incident Based Reporting) standard, these numbers are not immediately available. The information will eventually be provided through a collaborated effort between Pro-Phoenix and the State of WI. It is our expectation that this information will be provided prior to the budget's final acceptance by the Village Board.

DEPARTMENT ORGANIZATION:

The Brown Deer Police Department is organized in a manner to provide effective, professional services to the community it serves. The organization of the department is broken down into Police Administration, Operations and Patrol and Support Services.

Administration:
The control and coordination of the Police Department includes administration of the budget; policy-making decisions; both long- and short-range planning; career development programs; training programs; internal investigations; disciplinary actions; and direct supervision of police commanders of functional units. These functions can best be defined in terms of planning, organizing, coordinating, controlling and motivating the internal organizational environment.

Description of Actions (Administration**):**

- Chief of Police will continue to supervise, coordinate, organize, plan, administer, train and motivate the members and activities of the Department.

- The Executive Assistant is involved in departmental planning, both long- and short-range, policy formulation and analysis, system development, program evaluation, preparation of grants, court liaison officer, and conduct internal investigations.

- The Executive Secretary will handle all necessary office duties required by this office.

Operations & Patrol:
The Patrol Division is the framework of the Police Department. The duties can be broken down into five main areas:

- Law Enforcement - Enforcing the laws reduces chances for criminal behavior and increases chances of apprehension.

Police Department

- Maintenance of Order - Detecting and responding to breaches of peace and restoring order.

- Enforcement of Traffic Laws - Reduces the chances of personal injury and property damage caused by automobiles.

- Preventative Patrol - Being alert to citizens in need of assistance, existing hazards, and taking the necessary action to ensure the safety and well being of citizens.

- Public Service - Provide necessary miscellaneous services to citizens, depending upon the needs of the community.

Description of Actions (Operations):

- Public Relations - Good public relations are achieved as a result of good patrol and prompt, courteous response to calls-for-service. A police officer represents local government to the citizens. Therefore, they have the ability to positively, or negatively, affect supportive relationships between citizens and government. A neat, courteous and friendly officer will open channels of communication between citizens and police. Service is a primary police function and is expected to be the policy of this department by its citizens.

- Crime Prevention - Two primary methods of crime prevention are developed through effective routine patrol and by establishing good public relations. An adequate number of patrol personnel engaging in their patrol responsibilities gives the criminal less opportunity to commit crimes and increases their opportunity to be detected and/or apprehended should they initiate criminal activity. The presence and observation of an officer in an area serves as a deterrent to criminal activity. Officers who engage in public relations contacts between themselves and citizens provide a channel of communication where knowledge of how to deter a crime and how to make homes and businesses less inviting to criminals can be relayed. Likewise, it provides an avenue for citizens to share information to police on illegal activities.

- Public Safety - Making the public aware of hazardous situations and behaviors is a police function. Regular patrol of known and potential trouble areas (taverns, parks, large gatherings, etc.), and supervision of special events helps to prevent trouble before it begins. Also, it entertains a feeling of safety for citizens in their community.

- Enforcement - It is an officer's responsibility to have a good working knowledge of the laws and ordinances of the State and Village and to enforce those laws when and where appropriate. The ability to use the discretion provided each officer is one of the keys to being a good patrol officer. General policy in law enforcement usually allows the officers to use discretion in minor offenses; thus good judgment and common sense must prevail. An officer who is too lenient can do as much harm as one who is too strict.

- Public Service – The very backbone, or core ideal, behind law enforcement is the provision of public service. The actions of the police officer in performing their job duties is directed at providing a safe environment and to reduce or remove any fear that the public may be experiencing from social disorder. By using the law as a tool to accomplish these goals and through effective problem solving techniques, a police officer has a great

Police Department

ability to address problems within their community. The idea that the police are truly public servants needs repeated reinforcement so officers can recognize the value of their work efforts.

Support Services Division:

The Support Services Division, as indicated by its title, provides services to all divisions and sections of the Department that are directed toward facilitating the accomplishment of job duties and overall organizational goals. Such services consist of: Records; Communications; Maintenance of all equipment; Procurement of all equipment and supplies; Equipment inventory and issuance; Supervision of the division budget; Providing assistance in budget preparation; Supervision of the Crime Prevention section; Coordination and Liaison with Consolidated dispatch center in Bayside .

Description of Actions:

- Call Taking and Assignments – The staff is responsible for handling administrative phone calls to the police department during the hours of 8:00a to 8:00p, Monday through Friday. Some of these calls would be potential Calls for Service and those calls will be transferred to the North Shore consolidated dispatch center located at the Bayside Village Hall and Police Department, once that center takes on the call answering responsibilities for our department.

- Daily Reports – Calls for service seem to reflect a steady rise in volume. These calls and the related reports and citations that are associated with their handling must be completed in an efficient yet complete and professional manner. Once completed, they are also filed; however, there are numerous steps to go through before they are ready for filing. At present the Department does type out all reports, regardless of length or type and then they are filed and managed by Support Service personnel.

- Open Records Requests – The initial requests for records are received by dispatchers and desk officers. The records are then obtained and forwarded to the Chief's office for review and authorization for release. This typically also involves the notification of involved and affected parties prior to the release authorization.

- Municipal Court Support – The Department is required to process and enter the suspect and citation information on these cases for presentation to the Municipal Court. In addition, on each court night at least one(1) officer is required to be present with the court clerk and judge.

- Counter – There is a great demand for assistance from citizens at the counter. Basically, this involves answering general questions, assisting in requests for motor vehicle information, report copy requests, certification of correction notices requiring an officer to complete an inspection, collecting bond money and payments for parking citations, open record requests and other municipal fees and charges, desk clerks also facilitate on-line citation payments and receive customers and refer subjects to the necessary officers.

  These duties will be shared by Desk Clerks and Desk Officers alike during the time frame of 8:00a to 8:00p. Once the department changes over to the consolidated dispatch

Police Department

center, counter services will be provided by on-duty police officers after the citizen is addressed remotely by a representative from the center.

- Phone Relations – Throughout the hours of 8:00a to 8:00p, Monday through Friday, numerous calls are taken concerning records and general information areas. These calls range from vehicle information, accident information, added information for reports, calls from the District Attorney and Clerk of Courts regarding pending cases and citizens who just need dates, times and reports verified to full requests for complete case files and the related evidence associated with the case.

- Matron Duties – Female employees support the patrol staff by searching female prisoners when needed and by taking necessary statements and pictures where the use of a female facilitates the investigation and handling of a suspect.

- IT Support – The Department maintains the computers, Network System and works to support the various servers and software used in the department to maintain information sources and access. At times we also offer support to the Village Hall also. We now work closely with the Bayside Consolidated Communications Center to maintain connectivity and system compatibility with the center as well as to adopt new technology solutions and programs and see to their implementation and continued maintenance.

- Equipment and Infrastructure Support – The Department evaluates, identifies and purchases necessary equipment and infrastructure for the department and its officers. Once in-house, the Support Services division is also responsible for its maintenance, care and eventual replacement.

- BCC & Shared Services, Equipment – The Support Services division works closely with the Bayside Communications Center (BCC) to develop technology and evaluate performance with an ultimate goal of providing the highest level of performance and customer service in an economically responsible manner. Shared and integrated equipment is also maintained and serviced in a coordinated manner between the two agencies.

Criminal Investigation Division:

Although members of patrol are usually the initial responding members to a crime scene and often conduct the preliminary investigation in most incidents, too often the need for a specialist (investigator) exists. The need for a specially trained and experienced investigator is identified where the complexity of the investigation, the time requirements, and/or the geographic expanse involved cannot be handled efficiently by uniformed patrol officers.

Investigators must be assigned to a specific division of the Department so the responsibilities for investigative follow up and performance are clearly defined. This division assists in eliminating the duplication of effort in an investigation and relieves patrol operations of the burden of many time consuming investigations.

Investigations are assigned on a priority basis. The prioritization of cases is based upon many factors. Some of these factors are; the seriousness of the crime, availability of suspects/witnesses, when the crime was committed, the availability of agency and community

Police Department

resources, and other solvability factors. Nevertheless, all crimes that are not cleared as a result of the initial investigation must be followed up until identified solvability factors are all addressed.

The school liaison officer, the juvenile officer and the juvenile DARE officer all work out of the Criminal Investigation Section. The police school liaison program is a proactive program with an emphasis on communication and prevention. The school liaison officer is a resource person for the school and an educational aide in addition to being a law enforcement officer, who by definition has an obligation to serve, protect and uphold the law.

The DARE juvenile officer not only supports and works closely with the School Liaison Officer, but they also teach the Drug Abuse Resistance Education program. This officer establishes many positive ties with the children who receive this educational program and assists them for avoiding drugs and alcohol becoming part of their lives now and in the future.

Training:

The delivery of quality police service to the community requires that officers be highly skilled in a wide variety of tasks. The demands placed upon officers in this day and age call for high caliber police professionals be properly prepared to meet those demands. The problems that face every officer and police manager today and the decisions they have to make, are growing in complexity in direct relation to the issues in society today. The laws we enforce are constantly changing, and the decisions concerning police action in relation to the laws and the Constitution are interpreted and then reinterpreted on a regular basis.

As demands upon local government increase, the training needs of law enforcement personnel may oftentimes be identified as the source for addressing problems that appear. Community demands for improved police services are ever present and police agencies typically respond by hiring more personnel - a practice that, in the absence of effective training programs, only compounds the problem. On the other hand, one of the most practical methods for improving police service and reducing liability exposure is the provision for in-service, specialized training and continuing education for all police officers. In reviewing the responsibilities of the Department, one that is regularly and strongly noted is that of providing adequate training to its personnel. Consistent with fulfilling this responsibility the following goals and objectives are viewed as essential.

Description of Actions:

- In-Service Training - Twenty-four (24) hours per year classroom training per officer is the expected minimum an officer must achieve in order to remain certified. Twenty-four (24) hours of in-service training fulfills the recommendation of Wisconsin Statutes, Section 165.85 concerning in-service training, which is optional.

- Firearms Training - Includes pistol, shotgun, rifles and other equipment. All sworn officers, to ensure shooting competency with a minimum level of expertise as specified by Department qualifications. All sworn officers must qualify on a yearly basis at a minimum on each individual weapon.

- Roll Call Training - Including changes in, and realization of the creation of new; laws and local ordinances, department policies and procedures, techniques and equipment, and physical fitness programs, etc.

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- Intradepartmental Training - The department has numerous certified instructors developed and in place on its staff. Regularly scheduled training for the department members in the topics of certification is a cost effective and efficient way to train the department members. This also heightens the officers self esteem and allows them to develop in another area of professionalism.

SPECIALIZED TRAINING:

- Enroll administrative personnel in various schools and seminars during the year to enable them to develop special technical skills and abilities to fulfill their responsibilities.

- Enroll supervisory personnel in various schools and seminars during the year to enable them to develop additional skills and broaden their present skills and abilities as supervisors.

- Enroll officers in various schools and seminars during the year to enable them to develop special technical skills and abilities to fulfill their responsibilities.

- Attorney General's Conference - To allow the Chief and other staff members to attend this conference. Presents seminars on various topics concerning changes in federal and state laws and administrative rulings.

- Wisconsin Chiefs of Police Conference - To allow the Chief and another staff member to attend the annual conference. This conference presents various seminars dealing with topics concerning law enforcement administration within the State of Wisconsin.

- DAAT (Defense and Arrest Training) - To provide training for all officers to develop and maintain the expertise needed to become proficient in this required field of arrest techniques and in the use of force.

- Computer Training - Provides ongoing training to keep personnel up-to-date with the ever-changing improvements in computerization. Also, to train additional personnel in various aspects of our computer.

- Instructor Training - Having a complement of personnel who are qualified to train personnel on any given topic is a benefit to the organization. Continued instructor training provides the Department with the ability to improve the teaching and instructing skills of Department personnel who serve as trainers. The use of “in-house” instructors results in more cost-effective training opportunities through the reduction of in-service costs and the cost of an “outside” instructor.

Historically, whenever a police Department or law enforcement agency has faced financial cutbacks in its budget, one of the first areas that are often subject to reduction is police training. Unfortunately, the incredible rise in lawsuits against agencies and individual officers, as well as the nationwide tendency of civilian juries to award large sums of monies to compensate plaintiffs, make it mandatory for all Police Chiefs and law enforcement administrators to increase training for their personnel. This becomes even more important in view of the OWEN vs. CITY OF INDEPENDENCE (Missouri) Decision, in which the Municipal Treasury itself was made vulnerable to civil liability consequences after successful federal civil litigation.

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It should be noted that theories of liability that are having success in both state and federal courts today often center on the inadequate training of law enforcement administrators for their sworn personnel.

The combination of budgetary cutbacks in a lawsuit-oriented society places a Police Chief in the unfortunately all too familiar position of trying to solve or meet problems such as these with inadequate or unavailable financial resources. What is particularly unfortunate in this matter is that a Police Chief or Law Enforcement administrator may very well face civil liability consequences for lack of training when that individual desired to provide such training, but could not afford to do it because of financial restrictions placed upon him/her.

Crime Prevention:

Crime Prevention is the anticipation, recognition, and appraisal of crime risks coupled with the initiation of action to remove or reduce it. The role of the Brown Deer Crime Prevention Unit is to act as a catalyst in organizing community anti-crime efforts and to provide guidance and technical assistance to the Village of Brown Deer community.

An avenue of communication should be constructed between the members of the Police Department and both the citizens of Brown Deer and its visitors. The interest and cooperation of the Brown Deer community aid in the identification of needs and the development of successful programs. In the past the Crime Prevention Unit has been involved in the following programs on a part-time basis:

Description of Actions:

- Crime Analysis Reports - The Crime Prevention Unit will be responsible for crime analysis for the Police Department. With these reports, the patrol officers and detectives will be better informed of possible patterns of criminal activity that may be taking place in different areas of the Village. Recognition of these patterns and trends will assist the officers in providing better service and more effective patrol.

- Crime Risk Reports - A special Crime Risk Report has been developed for the patrol officer to report any crime risk noticed in a specific area. The Crime Prevention Officer will follow-up with the owner to suggest or direct the necessary corrections.

- Neighborhood Watch Program - This is a neighborhood security program, in which citizens work with their neighbors and the police in controlling crime in their neighborhoods.

- Operation Identification - A multi-faceted program offering positive identification of citizens' valuables by engraving them with the owner's driver's license number. This action by an owner of property makes their property less desirable to a burglar or thief and can assist in the prosecution of an offender found in possession of the property while ensuring the property is returned to its rightful owner.

- Home and Business Security Surveys - These surveys will be available once the Crime Prevention Unit is full-time. The Crime Prevention Community Relations Officer will make an inspection of the home or business and evaluates vulnerability to criminal attack.

Police Department

- Training Seminars - The Unit will conduct various Crime Prevention Seminars for personnel in businesses, banks and other financial institutions for robbery prevention, anti-shoplifting and burglary.

- Senior Citizen Programs - The Unit will make presentations to senior citizen groups, detailing what they can do to protect themselves both at home and out in public.

- Public Presentations - The Unit will conduct Crime Prevention presentations to church groups, civic groups, service organizations, HSA groups and clubs.

- Public Awareness Programs - The Unit will provide Crime Prevention messages to the public by way of local and Village media.

- Citizen Police Academy - Working through the Office of the Chief of Police, the Department plans to continue holding both Citizen Police Academies in 2009. These programs allow for a citizen to have a firsthand explanation of how and why a police department functions.

POLICE DEPARTMENT OBJECTIVES ACCOMPLISHED IN 2013:

- Replacing 2 squad cars, one, the patrol squad, was replaced with the new model of police Interceptor SUV's.

- Completed the implementation of CIB and FBI security measures necessary to maintain TIME system terminals and records access. FIPS compliance standards were also incorporated into the department both by procedures and equipment (physical) security measures.

- Worked with the BCC on conversion to the multi-juris Pro-Phoenix software program which created a common shared software platform for all jurisdictions CAD assignments and calls designations, RMS and Mobile interface for vehicles in the North Shore.

- Continuing bullet proof vest replacement program.

- Purchased and installed a new Network UPS in the police department's server room. This also included rewiring of the electrical feeds to the server room to provide generator backed up electrical feeds and enough amperage and outlets to supply equipment that exists presently and into the future.

- By year's end we will have our firearms range completely gutted of it's bullet trap and targeting system, cleaned to remove lead contamination that may exist, and a new bullet trap and targeting system put in place.

- The Brown Deer Police Department participated in the National Highway Traffic Safety Administration (NHTSA) Click It or Ticket seat belt use enforcement campaign and the NHTSA Drive Sober or Get Pulled Over drunk driving enforcement campaign.

Police Department

- The Brown Deer Police Department's K9 Vader and handler Officer Josh Morgan were trained and began active duty late in October of 2012, serving the community for its first full year of active duty.
- K9 Vader has already been involved in numerous drug investigations for the department and assisted several other law enforcement agencies. The unit conducted drug sweeps at the high school and middle school and hosted area K-9 unit training.
- The department continues to be 100% NIMS compliant.
- Updated the Sensitive Crimes policy to comply with BMCW expectations and CART protocol.
- The police department remains a Wisconsin Law Enforcement Accreditation Group accredited agency.
- Department members assisted the Dean Elementary School in their annual Tech Trek event.
- Department members assisted in the coordination, planning and operation of the annual Deer Run, Fourth of July Celebration and Brown Deer's Night Out for Justice. The police Command Post Trailer was staffed at each event.
- The police department Chaplain Corp personnel responded to and assisted in three incidents. In addition, they were present at the Fourth of July celebration and the National Night Out.
- Officers assisted with the Community Vibes music concerts in Village Park.
- Officers conducted awareness training for all of the Brown Deer summer recreation department staff and supervisors.
- The department acquired a new speed trailer with updated display and reporting software.
- The department conducted domestic violence training for all police department personnel in conjunction with the Milwaukee County District Attorney's Office and the Sojourner Family Peace Center.
- The department conducted several traffic studies and enforcement patrols in conjunction with the use of the speed trailer.
- The department assisted the Brown Deer School District in developing a traffic plan for the new construction at the high school and middle school. In conjunction with this, officers were present during the first two weeks of school to assist with executing and modifying the plans and conducting directed traffic patrols of the school zones.
- Police personnel contributed monthly informational articles to the police blog and quarterly articles for the Village of Brown Deer Newsletter.

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- The department held an entry level hiring process and two new officers will be in the field training process late in 2013 and early 2014.

- SRO Fus completed several Truancy Sweeps during the 2012-2013 school year and also issued a total of 7 citations for truancy as a result of the sweeps and referrals from the High School and Middle School. In 2012 fifty-three students were counseled and issued municipal citations for truancy. Seven parents were counseled and issued citations for contributing to truancy. Some families and even individual students were involved in truancy violations multiple times.

- SRO Fus conducted 4 presentations to high school freshman in reference to internet and electronic media awareness, in an attempt to prevent cyber bulling, sexting, and other issues surrounding the use of internet social pages. SRO Fus also discussed state laws pertaining to sexual contact and intercourse with children under the age of 18.

- SRO Fus conducted a “Safety Talk” to Dean School students focused on 4-5 year olds discussing such things as strangers and touching.

- SRO Guenette taught two semesters of D.A.R.E. Drug Awareness Resistance Education during 2013.

- SRO Fus assisted the Brown Deer High School with two mock drowning scenarios along with the North Shore Fire Department to assist in the training of their student lifeguards.

- SRO Fus, SRO Guenette, Juvenile Officer Rooney along with the assistance of our department’s K-9 Officer Morgan and his partner K-9 Vader conducted random drug sweeps at the Brown Deer schools.

- SRO Guenette assisted in a bicycle safety presentation at the Dean school.

- Investigative Bureau Personnel presented approximately 527 cases last year to the Milwaukee County District Attorney’s Office for criminal charges or seeking a court order. This includes potentially daily review of domestic violence cases for charges being sought. Since January 2013, Investigative Bureau Personnel have submitted in excess of 300 cases.

- Juvenile Officer Rooney presented 41 cases to Children’s Center for potential charges against juveniles who have been delinquent. Children’s Center can issue charges against the juveniles, or place them in a multitude of diversion programs.

- Investigative personnel conducted an annual training with the Park and Recreation Department to ensure the lifeguards are aware how to properly contact the police department and what activity to report.

- Bureau personnel have conducted over 30 background checks on potential employees of the Village of Brown Deer in 2012. Since January 2013, this number has increased and approximately 35 have already been done. This includes village employees such as library staff and cleaning personnel.

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- Investigators assisted in an investigation of a vehicle obtained with fraudulent personal information. During an undercover sting operation with other agencies, three suspects were arrested. One of the suspects was charged and convicted in Federal Court.

- Officers responded to the Park Plaza Apartment Complex for an armed robbery. Two suspects, one of which was armed with a handgun, robbed and battered the male victim in the parking lot. Officers were able to identify possible suspects from prior police contacts. As a result of the investigation, an adult suspect and his juvenile brother were arrested for these crimes. The juvenile brother admitted to these crimes and both suspects were charged with Armed Robbery. Both suspects later pled guilty.

- A citizen located a deceased subject in the grass adjacent to the Village Bike Trail and notified the police. Investigative Bureau Personnel conducted the investigation which included processing, searching and photographing the outdoor scene. Investigative Bureau Officers were able to identify the deceased subject. It was determined that the subject died of a self-inflicted gunshot wound.

- Officers responded to three residential burglary complaints where electronics were stolen. The same suspect vehicle was observed at each burglary scene. Officers stopped the vehicle and arrested the driver for unrelated offenses. Investigative Bureau Personnel assisted in the burglary investigations leading to three search warrants where electronics, including one of the burglary victim's television and other personal property was recovered. As a result of the investigations, three suspects were charged with a total of four counts of Burglary.

- Investigators assisted patrol officers with a fraud investigation where two subjects were arrested on-scene. Subjects were opening fraudulent credit card accounts with names of people from other states. The subjects opened accounts at several locations in Wisconsin and some other states. A total of more than $20,000.00 of miscellaneous merchandise that was fraudulently purchased was recovered during the arrest.

- The Investigative Bureau conducted an investigation into a female that was stabbed multiple times and had a gun pointed at her. A male subject was located on scene and claimed he was trying to assist her but did not know her. Investigators established that they did know each other, previously dated and resided together and his motives for injuring her. The male was charged with numerous crimes including attempted 1st-Degree Intentional Homicide.

- School Resource Officers received information that a student had a firearm at the high school basketball game the previous weekend. The student was identified did in fact bring the gun to school. The student was arrested and referred to Children's Court Center.

- The Investigative Bureau assisted in processing the scene of a burglary. A suspect was identified. The following day, the same suspect committed a strong-armed robbery of a family member. The Milwaukee County District Attorney's Office is reviewing charges for those offenses. In July 2013, the same suspect forcibly entered his family's home and stayed there for days while they were out of town. He also stole checks and forged them. Additional charges were sent for review.

Police Department

- School Resource Officers investigated two reports of sexting at the Brown Deer Middle School. Three subjects were referred to the Children's Court Center.

- Investigators assisted in the missing person report of a delivery driver that worked in Brown Deer. The driver was deceased and was located in a Milwaukee park.

- The Investigative Bureau began the investigation into a male Brown Deer resident, a former teacher and principal in Milwaukee that was sexually assaulting underage boys. Additional victims beyond the initial reporting parties were located. This investigation is still ongoing, is very complex, and may date as far back as 1986.

- The Investigative Bureau recently obtained equipment that can assist them in major investigations. A metal detector was obtained to assist in locating possible evidence. An electrostatic dust lifter was obtained to assist in recovering shoe print evidence. Most significantly, however, the department obtained a laser mapping system. This equipment allows an investigator to take measurements and determine distance relationships of evidence as well as precisely document a crime scene. This type of equipment is used for serious crash scenes, but can also be used in other crime scenes.

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- The department's third on-site WILEAG assessment is scheduled for May 2015 and currently the police department's Executive Assistant is assigned as the Accreditation Manager for the department. It is imperative that we stay current with our policies and proofs to ensure that we are in compliant with the WILEAG standards. This is done by assigning policies to review quarterly and proofs are divided in groups to facilitate their completion. Our Executive Assistant also acted as a mock assessor for the City of Glendale to assist them in a successful on-site. Being a trained WILEAG assessor is beneficial as we are able to bring back different ideas to implement into our policies and/or proofs if/when applicable.

- The department is involved in discussing the logistics of a combined Municipal Court with Glendale. To date, one meeting has taken place with Chief Czarnyszka to discuss different options and considerations for this merger to be successful.

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- Representatives of the department attended multiple meetings and training sessions regarding the Driver's Privacy Protection Act (DPPA) to ensure our department was in compliance with this new requirement regarding Open Records. As a result, we created a new Exchange of Information Form (for crash investigations) and an Open Records Request form. Both of these were done in conjunction with CVMIC attorneys and then used as templates for other agencies.

- Due to the change with DPPA, the department needed to change how media representatives obtained information to report in the local paper. A representative now meets with a NOW representative weekly to relay the information they need to continue reporting crime activity.

- The department continues to sponsor a student in an internship program and have coordinated the program for one intern in 2012 and another one beginning in September.

- The department through its representatives maintains relationships with the Department of Corrections and Sex offender Registry Program (SORP) agents. As a result, I obtain quarterly reports from SORP on sex offenders and their current addresses. These reports allow me to monitor any sex offenders who move into the Village and ensure those in violation of the ordinance move in a timely manner. In addition, we also keep close contact with Probation Agents who have offenders living in the Village in order to share and exchange pertinent information and to assist with investigations.

- The department maintained the property/evidence storage and security which involved the regular audit and purging of items, some of which are sent off to auction.

- Department representatives have assisted the Menomonee Falls Police Department with two separate promotional processes.

- The department has involved the Executive Assistant in developing a liaison with the Milwaukee County District Attorney's Office and Sojourner Family Peace Center to discuss how, when and if a DV advocate could be of assistance to us during DV investigations. This program could benefit the patrol officers during their investigation and/or assist in successful prosecution of domestic violence cases.

- The department continues to participate in a Prescription Drug Collection program for members of our community.

Police Department Goals 2014

- Achieve and maintain full staffing levels and services.

- Continue to engage in the essential and critical programs and duties that serve our community, many of which are identified in the above accomplishments in 2013.

- Effectively integrate the transition from three Brown Deer Schools to two into police operations and planning. Work with school district administrators to assist with new traffic

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pattern plans, traffic enforcement and safety/security plans for new buildings. Familiarize all police personnel with the new buildings, personnel and procedures.

- Conduct New Emergency Response Plan training at BDHS. Work with school administrators and teachers to test the effectiveness of emergency lock down and crisis response policies developed from past joint table top exercises in the new school facilities.
- Familiarize all department personnel with new additions to the school district buildings.
- Obtain 100% field training and probation period success rate. There will be two officers in the program by late 2012/early 2013.
- Participate in all NHTSA traffic safety programs to include: Booze and Belts, Drive Sober or Get Pulled Over, etc. in order to increase traffic safety and remain grant eligible
- Participate in SE Wisconsin OWI enforcement task force.
- Meet all WILEAG accreditation standards in order to pass 2015 reaccreditation process.
- Send one Sergeant to a command and staff advanced supervisory school.
- Continue to work with The Bayside Communications Center toward the full implementation of technology and to further an effective integration into the consolidated dispatch center with our department operations.
- Work with school administrators and teachers in conducting an active shooter training scenario inside the high school. This is a continuation of the past table top exercises being jointly conducted by the Brown Deer School District, North Shore Fire Department and the Police Department. This goal was, once again this year, postponed due to the school district construction project.
- Continuing to work with the Department of Community Corrections/Probation and Parole Agent to develop and implement a community risk assessment for all village residents who are on probation/parole.
- We will coordinate and participate in exploring options regarding a combined Municipal Court and its implementation if that is determined to be the direction we will follow.
- Follow through to completion the currently on-going hiring process to ensure successful candidates are hired.
- Continue discussions with Sojourner Family Peace Center and the District Attorney's office on implementing additional resources to assist with domestic violence investigations.
- Continue to meet National Incident Management System (NIMS) compliance requirements and training.

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- Continue to pursue every available applicable grant and funding opportunity.
- Conduct two(2) Citizen Academy classes
- Replace the police department's ESX servers, which are the servers that host the virtual environment that allows us to reduce costs by not having physical machines. They are the backbone to our network system.
- We will be replacing the firearms officers carry after 11 years of being in service.
- The in-squad laptop computers will be replaced after more than 5 full years of use.
- We will be looking at replacing the network storage equipment, otherwise referred to as a SAN, and expanding the storage capabilities to deal with the next 5 years of needs for the police department.
- Purchase and set up two police patrol vehicles and one administrative personnel vehicle to replace existing police vehicles currently in use.

Department Training Overview 2013

- The entire department in order to stay current in the use of the Intoximeter which measures the breath alcohol concentrate of suspected OWI drivers attended IC/IR II training hosted by the Department of Transportation.
- Chief Rinzel, Lt. Kumbier, and Sgt. Koeppel attended Cities and Villages Mutual Insurance Company's (CVMIC) WILEAG Assessor Training as well as the Wisconsin's Police Leadership Mid-Winter Conference.
- 13 officers attended the Department of Justice's Partnership against Domestic Violence day-long conference.
- 25 officers attended Vehicle Pursuit training which the state of Wisconsin requires all sworn personnel to attend every two years.
- All department personnel attended intra-departmental training on the following topics: Engaging the Active Shooter, Room Clearing, Blood-borne Pathogen, Hazardous Communications, Respiratory Protection, Professional Communications, Human Trafficking, working with and assisting a K-9 Officer, Defense and Arrest Tactics, Taser, Sex Offender Registry, Crime Scene Photography and a day long outdoor firearms qualification course.
- Lt. Kumbier attended training titled "Law Enforcement and the Media; A Winning Combination".
- As part of Officer Guenette being newly assigned the department's School Resource Officer, he attended the Wisconsin School Resource Officer Conference, Rapid Response to the Active Shooter Training, Child Abuse Response Team Training, the Attorney General's Summit on Public Safety and the Wisconsin Juvenile Officer Association Juvenile Conference.

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- Officer Fus the department's High School Resource Officer attended a Mass Shooting Incident Symposium, Rapid Response to the Active Shooter, Child Fatality Investigations and training to combat Juvenile Truancy, Cliques, and Gangs.
- K-9 Officer Morgan and his partner "Vader" continue to attend monthly K-9 training and attended a week long Wisconsin Law Enforcement Canine Handler's Association Conference.
- Crime Prevention Officer Caddock attended the Wisconsin Problem Orientated Policing Conference, and the Midwest Security and Police Conference.
- Department personnel received Anti-Harassment training which is recommended and offered online by the village's insurance company, CVMIC, every other year.
- PO Anderson and PO Santiago received training certifying them as Active Shooter Response Instructors and attended a multi-county Active Shooter training in Ozaukee County.
- Officer Rooney and Officer Lesnik received training on the operation of a new laser mapping instrument which allows the department to accurately diagram accident and crime scenes. In addition PO Rooney attended a vehicle crash reconstruction course and attended the Wisconsin Association of Homicide Investigations Training Conference.
- Sgt. Kuehne and PO Andersen attended Advanced Scenario Instructor Development Course which will be incorporated into the department's Field Training Program and Intra Department Training to better simulate incidents officers may encounter on the street.
- Patrol Officers attended 2012-2013 In-Service which included Legal Updates, Defense and Arrest Tactics and the mandated Vehicle Pursuit Training.
- Domestic Violence training was arranged through the District Attorney Office and was attended by all patrol officers and supervisors.
- Sgt. Carver is registered to attend a Northwestern University Center for Public Safety's School of Police Staff and Command in early 2014.

BUDGET SUMMARY:

- The 2014 Manager's recommended budget for salaries has been increased due to contract agreements and all positions staffed.
- The 2014 Wisconsin retirement expenditure is expected to decrease from 20% to 17.56% and the employee's mandatory contribution rate changed from 3% to 7%.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 210-21-POLICE DEPARTMENT								
010-210-21-5-10-10	Salaries/Wages	2,284,557	2,275,256	2,319,287	2,319,287	2,415,918	96,631	4
010-210-21-5-11-10	Part-time/Temporary	0	2,848	0	0	0	0	0
010-210-21-5-12-10	Add Pay-Holiday/Special	8,025	6,617	34,400	34,400	34,400	0	0
010-210-21-5-12-20	Uniform Allowance	14,740	16,178	16,675	16,675	16,675	0	0
010-210-21-5-14-00	Overtime	29,715	37,013	48,000	48,000	48,000	0	0
010-210-21-5-15-10	WI Retirement	387,192	364,314	372,524	372,524	247,588	(124,936)	(34)
010-210-21-5-15-15	FICA	168,997	169,600	183,724	183,724	191,120	7,396	4
010-210-21-5-15-20	Group Insurance	492,313	466,503	511,741	511,741	525,513	13,772	3
010-210-21-5-20-25	Employment Services	1,102	3,348	2,400	400	2,400	0	0
010-210-21-5-20-35	Technical Services	85,368	75,748	57,019	54,019	50,000	(7,019)	(12)
010-210-21-5-24-10	Equipment Maintenance Services	19,559	16,352	11,210	11,210	13,210	2,000	18
010-210-21-5-29-40	Towing Services	300	0	300	300	300	0	0
010-210-21-5-30-10	Office Supplies, Equip & Exp	13,004	11,251	11,500	11,500	11,750	250	2
010-210-21-5-30-30	Service Fees	7,939	4,438	6,000	5,000	6,000	0	0
010-210-21-5-30-45	Photographic Supplies	1,000	1,006	1,000	1,000	1,000	0	0
010-210-21-5-34-10	Fuel, Oil & Lubricants	51,754	55,019	44,000	53,000	54,000	10,000	23
010-210-21-5-34-20	Vehicle Supplies	2,514	1,939	1,775	1,775	1,775	0	0
010-210-21-5-34-35	Uniforms/Coveralls	9,013	5,850	6,000	3,000	6,000	0	0
010-210-21-5-34-40	Employee Recognition	121	161	200	200	200	0	0
010-210-21-5-35-20	Vehicle Repair/Maint Supplies	12,137	14,826	13,500	13,500	13,750	250	2
010-210-21-5-35-30	Firing Range Repairs	1,665	4,017	0	0	0	0	0
010-210-21-5-39-25	Crime Prevention Supplies	1,787	2,008	2,000	2,000	2,000	0	0

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
010-210-21-5-39-30	Investigation Supplies	3,777	3,549	3,500	3,500	3,500	0	0
010-210-21-5-39-35	K-9 Program	891	915	800	800	800	0	0
010-210-21-5-39-40	Ammunition	7,234	6,696	6,700	6,700	7,200	500	7
010-210-21-5-39-50	Confinement Costs	250	7	500	500	500	0	0
010-210-21-5-45-10	Professional Memberships	960	1,324	1,500	1,500	1,500	0	0
010-210-21-5-45-20	Professional Publications	45	1,080	600	600	600	0	0
010-210-21-5-45-30	Professional Training	17,978	17,024	12,700	12,700	13,700	1,000	8
Totals for dept 210-21-POLICE DEPARTMENT		3,623,937	3,564,887	3,669,555	3,669,555	3,669,399	(156)	0
TOTAL APPROPRIATIONS		3,623,937	3,564,887	3,669,555	3,669,555	3,669,399	(156)	0

Fire and Emergency Government

PROGRAM MANAGER: North Shore Fire Department

PROGRAM DESCRIPTION:

The Village contracts with the North Shore Fire Department (NSFD) for fire and emergency services other than police. The NSFD was formed on January 1, 1995 through a cooperative agreement between seven North Shore communities, Brown Deer, Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay.

The North Shore Fire Services Agreement serves as the legal basis for the Department.

The Fire Department is governed by a Board of Directors which has one representative from each member community. The Village President currently represents the Village of Brown Deer on the Board of Directors. The role of the Board of Directors is to set policy, approve the budget, assist in long range planning and negotiate labor and management contracts. The Board is required to meet at least once per quarter, but regularly meets monthly.

The Fire Commission consists of one member representing each member community that is appointed by the Village President. The Fire Commission is responsible for hiring, promotion, discipline and termination of sworn members of the Department in accordance with State Statute. The Fire Commission appoints the Fire Chief.

SERVICES PROVIDED:

The Department provides fire suppression, emergency medical services, and specialized rescue and fire/life safety education and prevention services in order to meet its Mission Statement:

"To provide a range of programs designed to educate and protect the lives and property of all North Shore residents from adverse affects of fires, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature."

One of the five fire stations operated by the Department is located in the Village at 4401 W. River Lane. The station is staffed by between five and seven firefighters twenty-four hours per day, seven days per week. The station is also the Administrative Headquarters of the Department.

All Department resources are available to every member community. Daily, resources stationed in other communities cross community borders to provide service. The Department is able to operate more economically by sharing staff, equipment and resources than each community would be able to achieve individually.

The 2013 Budget was approved by the Board of Directors at its September 24, 2012 Meeting. The Budget shows a 1.2% increase in the Village's share of the fire department budget.

In 2012, Department Staff conducted an eight year financial outlook study that showed a significant increase in the financial commitment required to fund retiree health insurance premiums. This increase is driven by a significant number of employees that become eligible for retirement in the next eight years and also by an increase in the number of current retirees that

Fire and Emergency Government

were eligible for the maximum retiree health insurance benefit. As a result of this study, Staff recommended funding a sinking fund with $422,000 per year to meet those commitments.

Other significant expenses in the 2013 Budget include a 1.8% increase in required contributions to the Wisconsin Retirement System.

The current labor contract with the Firefighter's Association expires at the end of 2012 and both sides have begun to meet to negotiate a successor agreement.

With levy limits and current taxpayer sentiment in mind, Staff carefully analyzed all expenditures and revenue sources when developing this budget. Unfortunately, 2012 staffing levels could not maintained without a 4.5% increase in community contributions. This level of increase is prohibited by the North Shore Fire Services Agreement and also likely would have gained little political support.

The 2013 Budget:

- Funds two fewer positions than the 2012 Budget. Since 2005, the Department has eliminated or not funded 9 total positions.
- The Budget includes funding for a minimum of twenty-four to twenty-five firefighters to be on duty per shift (three shifts exist). Based on sick and injury leave throughout the budget year it is possible that staffing will need to be reduced to twenty-four firefighter per day in order to work within the budget. Minimum staffing levels in 2012 were at twenty-six firefighters per day. The reduction in staffing will eliminate a fire engine and ambulance. This change in staffing will result in increased response times when simultaneous calls for service occur in response zones. Currently, average response times for calls for service from the time of call are five minutes. Staffing levels in 2012 allowed the Department to be able to provide resources to cover fire stations while their assigned resources were on calls for service, thus being able to provide coverage from the closest station when simultaneous calls for service occur. Under the 2013 Budget, there will not be sufficient daily staffing to provide coverage for stations when primary resources are out on calls for service, thus resulting in an additional 4-8 minutes added to the normal response time. On average 5 simultaneous calls for service occur every twenty-four hours.
- At the recommendation of the Board of Director's Services Committee, funding is included for initiation and completion of the Center for Public Safety Excellence's Fire Service Accreditation Program. This program provides a peer evaluation of the organization against nearly 300 industry best practices and implements a continuous improvement model towards meeting those best practices if not already met. The accreditation program also utilizes data driven decision making models to gauge levels of service currently provided, survey tools to determine the level of service desired by the community and elected officials and then assists with combining the data and survey tools to development deployment and business plans. Currently, the North Shore Fire/Rescue Foundation is seeking funding to assist in offsetting some of the costs of accreditation through donations.
- Funds $422,000 to a sinking fund for post-employment health insurance costs.

Fire and Emergency Government

- Includes labor contract settlement projections based on settlements that have occurred in the Milwaukee area.

DEPARTMENT STAFFING:

Position (FTE)	2007	2008	2009	2010	2011	2012	2013
Administration Positions	13	13	13	13	13	11	13
Supression/Line Positions	105	104	104	104	102	99	96
Retirees/Annuitants With Health Ins.	17	23	22	22	23	23	24
Disabilities with Health Ins.	8	9	10	11	11	11	12
Daily Minimum Staffing - Operations	29	29	29	27	27	26	24-25

DEPARTMENT ACTIVITY MEASURES:

Activity	2008	2009	2010	2011	2012 YTD*
NSFD Total Calls For Service	6191	5934	6170	6117	4102
Brown Deer Total Calls For Service	1454	1258	1326	1352	929
Brown Deer % Total Calls For Service	23%	21%	21%	22%	23%
NSFD Total EMS	4198	4149	4593	4650	3127
Brown Deer EMS	943	828	1000	1352	710
Brown Deer % EMS	22%	20%	23%	29%	23%
NSFD Total Fire/Service	1993	1785	1577	1467	975
Brown Deer Fire/Service	511	430	619	346	219
Brown Deer % Fire/Service	26%	24%	34%	24%	22%
NSFD Average Response Time	5:47	5:27	5:18	5:01	5:14
Brown Deer Average Response Time	5:33	5:21	5:18	5:09	5:03
NSFD EMS Average Response Time	5:26	5:09	5:00	4:45	4:56
Brown Deer EMS Average Response Time	5:22	5:14	5:08	4:55	4:56
NSFD Fire Average Response Time	5:44	5:44	5:59	5:10	6:00
Brown Deer Fire Average Response Time	5:34	5:56	5:32	5:36	5:24

* YTD includes January 1 thru August 31, 2012
**Response times are calculated from the time the call is received at the North Shore Dispatch Center.

Fire and Emergency Government

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per BD Call for Service	$ 1,617.49	$ 1,552.41	$ 1,581.28	$ 1,518.64	$ 1,518.64
Cost per capita	Operating costs	$ 173.62	$ 176.09	$ 177.91	$ 170.86	$ 170.86

OBJECTIVES ACCOMPLISHED IN 2013:

- Initiate the Center for Public Safety Excellence Accreditation process as a means to determine community risks, safety needs, and to conduct a comprehensive assessment and evaluation of the organization.
- Enhance information technology support for the Department as use of electronic communication has expanded.
- Implement a shift based fire inspector program that improves consistency and outcomes of the process.
- Engage the community in a strategic planning process.
- Implement a post-employment benefit stabilization fund.
- Implement cooperative fire suppression, emergency medical and rescue training with the City of Wauwatosa in an effort to enhance training opportunities for both departments while limiting the fiscal impact of additional training opportunities.
- Improve communication with first-line supervisors in an effort to reinforce department mission, goals, values and vision by conducting bi-annual company officer meetings.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Complete the Center for Public Safety Excellence Accreditation process as a means to determine community risks, safety needs, and to conduct a comprehensive assessment and evaluation of the organization.
- Train on additional paramedic and hire paramedics as vacancies allow as a means to provide paramedic level response to all requests for EMS service.
- Enhance information technology support for the Department as use of electronic communication has expanded.
- Evalute 2013 responses from the community based strategic planning process and update the survey process.
- Update the five year financial plan and capital improvement plan
- Implement Phase 2 of cooperative fire suppression, emergency medical and rescue training with the City of Wauwatosa in an effort to enhance training opportunities for both departments while limiting the fiscal impact of additional training opportunities.

Fire and Emergency Government

- Improve communication with first-line supervisors in an effort to reinforce department mission, goals, values and vision by conducting bi-annual company officer meetings.

BUDGET SUMMARY

- Proposed budget calls for an increase in community contributions of 1.9% in 2014.
- Budget includes reduction of two FTE positions.
- Wisconsin Retirement System contributions have increased for protective service personnel from 25.6% in 2013 to 27.26% in 2014. General staff will contribute 7% for the employee portion of the contributions.
- Minimum daily staffing for the Operations Division will be reduced twenty four to twenty five personnel per shift to start the year. Daily staffing levels may be required to be reduced based on injury and sick leave as the year progresses. A change in the minimum staffing level will result in the reduction of an engine and ambulance on a daily basis. This will likely increase response times especially during periods of simultaneous calls for service. Simultaneous calls for service occurred 5 times per day on average in 2011.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 220-22-FIRE DEPARTMENT - EG								
010-220-22-5-24-10	Equipment Maintenance Services	235	269	250	250	250	0	0
010-220-22-5-26-30	EMS Grant Distribution	0	0	14,000	14,000	14,000	0	0
010-220-22-5-26-40	Fire Dues Distribution	34,883	34,423	34,883	34,883	34,883	0	0
010-220-22-5-26-50	North Shore Dispatch Services	82,084	0	0	0	0	0	0
010-220-22-5-26-55	North Shore Fire Dept Contrib	2,001,032	2,001,031	2,025,312	2,025,312	2,055,692	30,380	2
Totals for dept 220-22-FIRE DEPARTMENT - EG		2,118,234	2,035,723	2,074,445	2,074,445	2,104,825	30,380	1
TOTAL APPROPRIATIONS		2,118,234	2,035,723	2,074,445	2,074,445	2,104,825	30,380	1

Consolidated Dispatch

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

Effective January 1, 2012, the Village of Brown Deer entered into a 10 year agreement with the Village of Bayside for a unified public safety answering point (PSAP) and communication operation known as the Bayside Communication Center (BACC).

SERVICES PROVIDED:

Bayside shall provide dispatch service to Brown Deer, including all police and fire emergency calls, transfer calls, calls for medical emergencies, emergency rescue calls, and calls for dispatch services, including E911 calls.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 230-23-DISPATCH SERVICES								
010-230-23-5-20-35	Technical Services	0	0	39,487	35,167	37,450	(2,037)	(5)
010-230-23-5-26-51	Consolidated Dispatch Services	0	344,306	344,306	344,306	349,815	5,509	2
Totals for dept 230-23-DISPATCH SERVICES		0	344,306	383,793	379,473	387,265	3,472	1
TOTAL APPROPRIATIONS		0	344,306	383,793	379,473	387,265	3,472	1

Department of Public Works

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

The mission of the Department of Public Works is to comply with and implement the polices established by the Village Board to provide for the health, safety and welfare of the Village residents by providing a clean environment with proper public improvements in a just, equitable and cost effective manner.

The Department shall continue to investigate and research methods, markets and technology to report and recommend improvements to policies and operations to the Village Board.

SERVICES PROVIDED:

- **Administration of Public Works, Refuse/Recycling, Sanitary, Stormwater (26.96%)**
  - Management of 11 FT, 2 PT, and 1 seasonal worker.
  - Management of yearly budgets for all services
  - Coordination of service requests and repairs
  - Coordination of contracts and inspection of projects
  - Supervision of daily operations of all services
  - Management of resident requests for work, information, complaints
  - Reports, requests and support of Finance/Public Works Committee
  - Management of records and files of Public Works activities and studies
  - Coordinate volunteer opportunities
  - Development and management of grants for services

- **Highways – Streets and Traffic Control Operations (10.04%)**
  - Street and parkway repairs and maintenance
  - Street rehabilitation projects
  - Manage Turf Maintenance Contract
  - Pavement Markings Contract
  - Traffic signage inventory and maintenance in accordance with MUTCD
  - Pickup and disposal of debris in rights-of-way
  - Review and technical support for Traffic and Public Safety Committee

- **Sidewalks and Pathways (0.26%)**
  - Manage inspection and repairs to sidewalks and pathways, including bicycle paths
  - Review and inspect for ADA compliance of walks and HC ramps

- **Winter Operations (7.60%)**
  - Review/revise Winter Operations SOP Manual
  - Manage deicing and plowing operations for streets, parking lots and sidewalks
  - Manage order, delivery, storage of materials/chemicals

Department of Public Works

- **Forestry and Parks (10.46%)**
  - Review/revise Urban Forestry Management Plan
  - Manage trimming, removal and planting of trees, shrubs and planting beds
  - Management of special projects – Gypsy Moth, Emerald Ash Borer, etc.
  - Manage emergency services and post storm cleanup
  - Technical and management support to Beautification Committee and their projects – Adopt-a-flowerbed, Arbor Day, cleanups
  - Maintenance of property complaints
  - Information and Education Program – Gypsy Moth, EAB, etc.

- **Buildings and Grounds (11.23% - includes Fleet Maintenance below)**
  - Municipal Complex building and grounds maintenance
  - Maintenance requests for Village Hall, Library, Police Department
  - Seasonal work Pond and Park buildings and facilities

- **Refuse and Recycling (2.60% Refuse only, Recycling shown under its Fund)**
  - Manage Refuse and Recycling Contract
  - Manage Recycling Center and attendants
  - Management of resident requests for work, information, complaints
  - Information and Education Program

- **Fleet Maintenance (11.23% - includes Buildings and Grounds above)**
  - Maintenance and repair of highway, storm water, sanitary vehicles/equipment, as well as other General Fund Departments

- **Assist: Recreation Dept., Water Utility, Community Services, Police & Fire, Elections, School District (26.96% included under Administration above)**
  - Gymnastics equipment moves, 4th of July, Deer Run
  - Water main breaks, valve repairs
  - Hotline mark-outs, inspections, surveying, plan review, technical support, street rehab program
  - PD/FD equipment, crash debris, special projects
  - Elections equipment, setup/takedown/storage, monitoring
  - School District – road salt, mulch, disposal, special projects as requested
  - Block Parties and Special Events

Department of Public Works

STAFFING:

The Public Works department staff salaries are split between the General Fund Public Works divisions, the Recycling Fund, and the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown below.

Position (FTE)	2012 Actual	2013 Est. Actual	2013 Budget	2014 Budget
Director	1.00	0.50	-	1.00
Superintendent	1.00	0.50	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00
Operations Supervisor/Stormwater Technician	-	0.50	-	1.00
Mechanic	1.00	1.00	1.00	1.00
Laborer/Driver	6.00	7.00	7.00	7.00
Stormwater Technician	1.00	0.50	1.00	-
Sanitary Technician	1.00	1.00	1.00	1.00
Recycling Center Attendant (2)	0.44	0.44	0.44	0.44
Seasonal Hire (1)	0.50	-	0.50	0.50
Total (FTE)	12.94	12.44	12.94	12.94

Note: Seasonal for 2012, 2013, and 2014 in Storm Water & Sanitary funds.

*******Staffing levels are remaining the same from the 2013 to the 204 budgets

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Street miles maintained	54.67	54.67	54.67	54.67	54.67	54.67
Sidewalk miles maintained	9.44	10.84	11.58	12.50	13.00	14.00
Snowfall salting/plowing events	30	14	32	30	30	30
Trees trimmed	120	132	130	130	130	130
Tons of Refuse Collected	2,300	2,607	2480	2545	2855	2550
Refuse carts replaced	550	550	550	550	550	550

Note: Sidewalk added in 2013 and 2014. 2013 sidewalk added in the Original Village and in 2014 sidewalk will be added as part of the sidewalk improvement program CIP. Winter operations also will increase with the addition of sidewalk.

Department of Public Works

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per street mile	$3,402.65	$3,432.91	$2,969.49	$2,969.49	$2,969.49
Efficient Municipal Gov't	Cost per sidewalk mile	$132.01	$578.24	$255.84	$255.84	$255.84
Efficient Municipal Gov't	Cost per ton of Refuse	$171.86	$185.37	$192.74	$192.74	$192.74
Cost per Capita	Operating costs	$123.29	$119.88	$117.94	$117.94	$117.94

OBJECTIVES ACCOMPLISHED IN 2013:

- Monitor road salt use and snow operations
- Original Village Streetscape Project Overview
- Expand “Greening Brown Deer Day” with Beautification Committee
- Replacement Equipment purchases

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Monitor road salt use and snow operations
- Original Village Streetscape Project Overview
- Private Property I/I program initiative and start-up
- In-House Engineering & Design
    - A focus on LEAN in DPW is a goal and by performing more engineering and design in-house there will be less of a need to seek outside consulting services.
- Ditch Rehabilitation Program Continuation
- Replacement Equipment purchases

BUDGET SUMMARY:

- Staff levels are remaining the same as the 2013 budget.
- Salaries are increasing due to the projected 3% COLA
- Insurance is being reduced due to the fact that the Director is not taking the Village insurance plan.
- Increases in salary are being sought for two (2) laborer/drivers to the equal wage rate as the other laborer/drivers.
- Increase in salary is being proposed for the administrative assistant and a change in job title to Office Manager.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 310-31-PUBLIC WORKS ADMINISTRATION								
010-310-31-5-10-10	Salaries/Wages	177,653	144,802	181,167	166,397	150,151	(31,016)	(17)
010-310-31-5-11-10	Part-time/Temporary	608	0	200	0	0	(200)	(100)
010-310-31-5-12-20	Uniform Allowance	1,559	1,439	1,400	1,400	1,400	0	0
010-310-31-5-14-00	Overtime	8,058	9,108	5,000	5,000	5,000	0	0
010-310-31-5-15-10	WI Retirement	19,884	9,182	12,095	9,818	10,510	(1,585)	(13)
010-310-31-5-15-15	FICA	14,007	11,397	14,020	12,729	11,486	(2,534)	(18)
010-310-31-5-15-20	Group Insurance	100,244	69,706	67,317	62,653	49,288	(18,029)	(27)
010-310-31-5-20-25	Employment Services	0	0	750	750	750	0	0
010-310-31-5-30-10	Office Supplies, Equip & Exp	314	546	600	600	0	(600)	(100)
010-310-31-5-30-20	Communications	2,414	2,196	3,500	3,500	3,500	0	0
010-310-31-5-45-10	Professional Memberships	140	99	150	160	160	10	7
010-310-31-5-45-20	Professional Publications	0	91	100	100	100	0	0
010-310-31-5-45-30	Professional Training	863	672	1,200	1,200	1,200	0	0
Totals for dept 310-31-PUBLIC WORKS ADMINISTRATION		325,744	249,238	287,499	264,307	233,545	(53,954)	(19)
Dept 311-33-DPW STREETS/TRAFFIC OPERATIONS								
010-311-33-5-10-10	Salaries/Wages	30,072	59,985	39,970	61,967	47,802	7,832	20
010-311-33-5-14-00	Overtime	0	63	100	100	100	0	0
010-311-33-5-15-10	WI Retirement	3,491	3,563	2,665	3,656	3,346	681	26
010-311-33-5-15-15	FICA	2,240	4,378	3,066	4,740	3,657	591	19
010-311-33-5-15-20	Group Insurance	6,469	16,786	14,640	23,332	16,555	1,915	13
010-311-33-5-22-10	Street Lighting-Elec Service	23,606	26,689	36,000	36,000	36,000	0	0

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
010-311-33-5-22-15	Street Lighting Elec Chrgs-TID	15,217	17,681	16,500	16,500	16,500	0	0
010-311-33-5-23-20	Turf Maintenance	38,614	39,305	37,500	28,303	30,000	(7,500)	(20)
010-311-33-5-23-25	Pavement Marking Services	9,784	15,806	14,000	17,417	20,000	6,000	43
010-311-33-5-29-50	Equipment Rental	70	0	500	500	500	0	0
010-311-33-5-35-30	Tools & Supplies	120	0	120	241	500	380	317
010-311-33-5-37-10	Operations Material & Supplies	31,587	16,421	21,000	21,000	21,000	0	0
010-311-33-5-37-15	Street Signs & Supplies	2,894	7,246	7,900	12,000	10,000	2,100	27
Totals for dept 311-33-DPW STREETS/TRAFFIC OPERATIONS		164,164	207,923	193,961	225,756	205,960	11,999	6
Dept 312-34-DPW SIDEWALK MAINTENANCE								
010-312-34-5-10-10	Salaries/Wages	557	1,251	1,599	1,605	1,742	143	9
010-312-34-5-15-10	WI Retirement	65	74	107	95	122	15	14
010-312-34-5-15-15	FICA	43	91	124	123	133	9	7
010-312-34-5-15-20	Group Insurance	0	382	586	604	671	85	15
010-312-34-5-29-50	Equipment Rental	0	0	800	800	800	0	0
010-312-34-5-37-10	Operations Material & Supplies	0	0	5,000	5,000	5,000	0	0
Totals for dept 312-34-DPW SIDEWALK MAINTENANCE		665	1,798	8,216	8,227	8,468	252	3
Dept 313-33-DPW WINTER OPERATIONS								
010-313-33-5-10-10	Salaries/Wages	59,824	42,137	45,292	46,907	46,325	1,033	2
010-313-33-5-14-00	Overtime	9,847	999	10,000	10,000	10,000	0	0
010-313-33-5-15-10	WI Retirement	8,087	2,594	3,677	2,768	3,243	(434)	(12)
010-313-33-5-15-15	FICA	5,078	3,129	4,230	3,588	3,544	(686)	(16)
010-313-33-5-15-20	Group Insurance	21,914	13,889	16,591	17,662	16,223	(368)	(2)
010-313-33-5-35-20	Vehicle Repair/Maint Supplies	5,292	3,092	5,200	5,200	5,200	0	0
010-313-33-5-37-10	Operations Material & Supplies	69,269	46,947	65,000	65,000	65,000	0	0
Totals for dept 313-33-DPW WINTER OPERATIONS		179,311	112,787	149,990	151,125	149,535	(455)	(0)

VILLAGE OF BROWN DEER
GENERAL FUND EXPENDITURES
2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 317-61-DPW FORESTRY OPERATIONS								
010-317-61-5-10-10	Salaries/Wages	46,373	62,344	71,934	64,559	51,360	(20,574)	(29)
010-317-61-5-14-00	Overtime	0	0	60	0	0	(60)	(100)
010-317-61-5-15-10	WI Retirement	5,385	3,761	4,888	3,809	3,595	(1,293)	(26)
010-317-61-5-15-15	FICA	3,374	4,571	5,508	4,939	3,929	(1,579)	(29)
010-317-61-5-15-20	Group Insurance	17,488	15,516	26,350	24,308	18,157	(8,193)	(31)
010-317-61-5-29-50	Equipment Rental	500	556	500	500	500	0	0
010-317-61-5-35-30	Tools & Supplies	121	779	900	1,500	1,500	600	67
010-317-61-5-37-10	Operations Material & Supplies	137	1,122	8,000	8,000	8,000	0	0
Totals for dept 317-61-DPW FORESTRY OPERATIONS		73,378	88,649	118,140	107,615	87,041	(31,099)	(26)
Dept 319-16-DPW MUNICIPAL COMPLEX								
010-319-16-5-22-10	Natural Gas/Electric Service	17,902	12,902	20,000	20,000	20,000	0	0
010-319-16-5-22-20	Sewer/Water Services	1,915	1,891	2,200	2,200	2,200	0	0
010-319-16-5-23-10	Cleaning Services	2,040	1,920	2,280	2,280	2,280	0	0
010-319-16-5-35-10	Building Supplies	725	1,254	1,200	1,200	1,200	0	0
010-319-16-5-35-45	Bldg Maint/Repair Supplies	6,973	9,510	5,000	6,239	5,000	0	0
Totals for dept 319-16-DPW MUNICIPAL COMPLEX		29,555	27,477	30,680	31,919	30,680	0	0
Dept 319-33-DPW MUNICIPAL COMPLEX								
010-319-33-5-10-10	Salaries/Wages	96,004	68,604	90,585	69,311	66,208	(24,377)	(27)
010-319-33-5-14-00	Overtime	0	74	50	50	50	0	0
010-319-33-5-15-10	WI Retirement	11,949	4,134	6,027	4,090	4,634	(1,393)	(23)
010-319-33-5-15-15	FICA	7,204	4,950	6,934	5,302	5,065	(1,869)	(27)
010-319-33-5-15-20	Group Insurance	34,333	19,466	33,184	26,098	23,669	(9,515)	(29)
010-319-33-5-34-10	Fuel, Oil & Lubricants	51,431	42,494	52,000	52,000	52,000	0	0

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
010-319-33-5-34-30	Safety Supplies	1,216	2,685	2,500	2,500	2,500	0	0
010-319-33-5-34-35	Uniforms/Coveralls	743	620	850	850	850	0	0
010-319-33-5-35-20	Vehicle Repair/Maint Supplies	21,063	23,704	23,000	23,000	23,000	0	0
010-319-33-5-35-30	Tools & Supplies	904	392	2,000	2,000	2,000	0	0
010-319-33-5-35-40	Equip Repair/Maint Supplies	14,086	14,562	13,000	13,000	13,000	0	0
Totals for dept 319-33-DPW MUNICIPAL COMPLEX		238,933	181,685	230,130	198,201	192,976	(37,154)	(16)
Dept 320-36-DPW REFUSE								
010-320-36-5-10-10	Salaries/Wages	15,379	15,731	21,314	16,047	16,515	(4,799)	(23)
010-320-36-5-15-10	WI Retirement	1,785	940	1,333	947	1,156	(177)	(13)
010-320-36-5-15-15	FICA	1,109	1,108	1,631	1,228	1,263	(368)	(23)
010-320-36-5-15-20	Group Insurance	4,293	4,259	7,245	6,042	4,739	(2,506)	(35)
010-320-36-5-29-10	Refuse Collection	452,989	478,567	375,000	375,000	375,000	0	0
Totals for dept 320-36-DPW REFUSE		475,555	500,605	406,523	399,264	398,673	(7,850)	(2)
TOTAL APPROPRIATIONS		1,487,305	1,370,162	1,425,139	1,386,414	1,306,878	(118,261)	(8)

Community Development

PROGRAM MANAGER: Community Development Director

PROGRAM DESCRIPTION:

The mission of the Community Services Department is to develop, promote and enhance residential and business property as well as public property and infrastructure to ensure that all buildings and infrastructure are constructed and maintained in a safe and attractive manner through the use of comprehensive land use planning, economic development strategies, program implementation, and Building/Zoning Code compliance.

SERVICES PROVIDED:

Engineering/GIS

- Creation and upkeep of maps (floodplain, zoning, property boundary)
- Review of the engineering aspects of various development proposals
- Diggers Hotline work tickets (in conjunction with Water Utility)
- Information source regarding road/utility projects within the Village
- Bidding and Oversight of Street Reconstruction/Repair and Storm Water Management projects
- Staff liaison to the Village's contracted engineering firm (Ayres & Associates)

Planning/Zoning

- Review of development proposals for appropriate land use standards
- Processing/Review of various land use permit applications (CUP's, Rezoning, CSM's)
- Review of sign permit applications
- Provide zoning district and permit information to developers, realtors, and citizens
- Investigation of zoning violations
- Economic development activities
- Promote and enforce the Village's comprehensive plan

Building Inspection

- Review building permit applications and conduct building code inspections
- Provide information regarding building codes and construction standards
- Investigate violation complaints
- Certificate of Occupancy inspections
- Certificate of Compliance inspections for home sales

Community Development

STAFFING:

Position (FTE)	2011 Actual	2012 Est. Actual	2012 Budget	2013 Budget
Community Services Director	1.00	1.00	1.00	1.00
Planning/Zoning Specialist	-	-	-	-
Engineering/GIS Manager	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	0.22	0.22	0.22	0.22
Administrative Intern	-	-	-	0.33
Administrative Assistant	1.00	0.50	1.00	0.75
Total	4.22	3.72	4.22	4.30

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 year est.	2014 budget
Permits issued**	638	655	675	850	825
Certificates of Compliance issued	78	133	120	150	140
Conditional Use Permits issued	1	3	5	6	6
Development agreements	1	4	3	5	6
Zoning violations investigated*	41	60	45	52	75

* Documents violations which required enforcement action only.
** Starting in 2010 includes all permits (building, HVAC, electrical, plumbing, etc).

OBJECTIVES ACCOMPLISHED IN 2013:

- Designed, bid, managed and administered the construction of the 2013 Water Main Relay Project, and coordinated it with the 2013 Street Rehabilitation Project.
- Continued oversight of the Original Village streetscape project. Completed design and bidding of project. Actively managing ongoing construction.
- Secured and managed state grant programs for roadway reconstruction on W. Dean Road from N. Teutonia Avenue to N. 55th Street and N. 60th Street from W. Fairy Chasm to W. County Line
- Coordinated plan design review for projects: Deerwood Crossing Phase Two, Bradley Crossing Phase Two, Beaver Creek Apartments and Walmart.
- Processed increased numbers of permits and compliance inspections. Oversaw major building projects including the Brown Deer School District and the Walmart renovation.

Community Development

- Consolidated Inspection Department files resulting in one singular property folder per address and tax key
- Completed the Village's Park and Open Space Plan

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Continue to design, bid, manage and administer the annual water main relay project, and coordinate it with the annual street rehabilitation project. This effort provides Village residents with high quality and competitively priced public works improvement.
- Bring the Village's Official Map up to date and convert it to a digital format.
- Take a more proactive approach to Village zoning code enforcement
- Investigate new tools/initiatives for Village wide economic development promotion
- Investigate possible street light system conversions to LED
- Initiate review of goals and objectives from Comprehensive Plan to determine the Village's success in meeting those benchmarks

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 360-31-COMMUNITY DEVELOPMENT								
010-360-31-5-10-10	Salaries/Wages	271,902	202,778	237,625	237,625	273,625	36,000	15
010-360-31-5-11-15	Building Board	400	925	1,800	1,000	1,200	(600)	(33)
010-360-31-5-15-10	WI Retirement	26,328	10,624	15,455	15,455	19,155	3,700	24
010-360-31-5-15-15	FICA	19,869	14,775	18,179	18,179	20,932	2,753	15
010-360-31-5-15-20	Group Insurance	123,957	49,711	65,629	65,629	81,249	15,620	24
010-360-31-5-20-20	Professional Services	7,183	7,651	9,300	10,550	9,425	125	1
010-360-31-5-26-50	State Inspections	3,200	6,606	3,200	3,200	5,700	2,500	78
010-360-31-5-30-10	Office Supplies, Equip & Exp	1,155	2,920	2,300	2,000	2,300	0	0
010-360-31-5-35-20	Vehicle Repair/Maint Supplies	1,234	847	650	100	650	0	0
010-360-31-5-45-10	Professional Memberships	1,476	990	1,000	730	1,060	60	6
010-360-31-5-45-20	Professional Publications	587	148	610	610	610	0	0
010-360-31-5-45-30	Professional Training	2,308	1,337	3,170	3,170	3,160	(10)	(0)
010-360-31-5-45-40	Mileage Reimbursement	227	212	970	400	400	(570)	(59)
Totals for dept 360-31-COMMUNITY DEVELOPMENT		459,826	299,524	359,888	358,648	419,466	59,578	17
TOTAL APPROPRIATIONS		459,826	299,524	359,888	358,648	419,466	59,578	17

Park & Recreation Department

PROGRAM DESCRIPTION:

The Village of Brown Deer provides a comprehensive community-wide parks and recreation services through Park and Recreation Department. Policies and budget development are determined by Village Board of Trustees with input and recommendations from the Village Manager and Park and Recreation Committee. The department is committed to the effective and responsible management of parks, facilities and resources to satisfy the recreation needs of the community; and to deliver quality, benefit-based leisure services and programs that meet the varied needs and interests of the community in a cooperative, innovative, and responsive manner.

The department is responsible for providing year round park and recreational activities for all age groups. These include adult sports leagues, adult instruction, youth instruction, community programs, aquatics program, senior citizen programs, and the annual 4th of July celebration. In addition, the Park and Recreation Department collaborates with Brown Deer School District, Brown Deer organizations, and clubs to provide recreation services throughout the community.

The costs incurred for the administration of the Park and Recreation Department is shown within the General Fund. The Village segregates the costs for various Park and Recreational activities within three Special Revenue Funds called the Park and Pond Fund, Park and Recreation Program Fund and the 4th of July Program Fund. Descriptions of the activities related to these funds are shown within that section of the budget document.

SERVICES PROVIDED:

- Administration of the Village's Parks and Pond Operations
- Coordination and administration of Park and Recreation Program Fund Activities
- 4th of July Celebration
- Senior Citizens Program
  - Oversee Senior Citizens Club
  - Oversee Senior Meal Program Sponsored by Milwaukee County
  - Maintain Building Agreement with St. Paul's Church

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Park and Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Part-time Clerk	0.26	0.26	-	-
Total	3.26	3.26	3.00	3.00

Part-time Clerk wages were moved to the Recreation Program Fund in 2010
Department will leave the Part-time Clerk position open in 2014

DEPARTMENT ACTIVITY MEASURES:

- Department Activity Measures are defined in Park and Pond Fund, Park and Recreation Program Fund and the 4th of July Program Fund.

OBJECTIVES ACCOMPLISHED IN 2013:

- Work with the School District in the development of the Falcon 21 Community Learning Center. Department supplied staff for the active recreation components of the Learning Center.
- Installation of new program registration. Software will now allow for program patrons to register on-line and pay with credit card.
- Installation of the Pulsar Chlorination System at the Pond.
- Research new programs that will fit the recreational and educational needs of the Village
- Successfully opened the Lois and Tom Dolan Community Center
- Research additional program offerings during pond hours within the facility.
- Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Continue working with School District on the development Falcon 21 Community Learning Center for grade K5-6th grade.
- Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.
- Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- Research new programs that will fit the recreational and educational needs of the Village
- Programming and facility schedule planning for the new Community Center.
- Replace the current platform at the Pond

BUDGET SUMMARY:

- The 2014 General Fund Budget was carefully looked at for area to reduce the budget, but the number that are budgeted are the lowest for the Department to continue to operate under status quo. The following accounts have been basically operating at these numbers for the last five plus years: Office Supplies, Fuel, Oil & Lubricants, Vehicle Repair, Professional Training and Mileage Reimbursement.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 530-53-PARK & RECREATION								
010-530-53-5-10-10	Salaries/Wages	148,557	132,340	142,963	142,963	147,470	4,507	3
010-530-53-5-11-10	Part-time/Temporary	82	82	0	0	0	0	0
010-530-53-5-15-10	WI Retirement	14,211	6,461	7,165	7,165	7,809	644	9
010-530-53-5-15-15	FICA	11,104	9,848	10,937	10,937	11,282	345	3
010-530-53-5-15-20	Group Insurance	49,817	29,582	33,122	33,122	32,871	(251)	(1)
010-530-53-5-20-40	Printing Services	1,106	659	950	950	950	0	0
010-530-53-5-30-10	Office Supplies, Equip & Exp	1,601	800	1,000	1,000	950	(50)	(5)
010-530-53-5-34-10	Fuel, Oil & Lubricants	587	462	500	500	500	0	0
010-530-53-5-35-20	Vehicle Repair/Maint Supplies	0	69	200	150	200	0	0
010-530-53-5-45-10	Professional Memberships	355	496	290	380	385	95	33
010-530-53-5-45-30	Professional Training	961	2,064	1,800	1,700	1,800	0	0
010-530-53-5-45-40	Mileage Reimbursement	1,289	1,470	1,300	1,390	1,500	200	15
Totals for dept 530-53-PARK & RECREATION		229,670	184,333	200,227	200,257	205,717	5,490	3
TOTAL APPROPRIATIONS		229,670	184,333	200,227	200,257	205,717	5,490	3

Other Financing Uses

PROGRAM MANAGER: Treasurer / Comptroller

PROGRAM DESCRIPTION:

Other Financing Uses represent non-annual items, which are similar to expenditures, but for accounting purposes are segregated due to their special nature. Typical General Fund transactions classified as Other Financing Uses for the Village include transfers to other funds such as the transfer to the Liability Insurance Fund for premiums.

VILLAGE OF BROWN DEER

GENERAL FUND EXPENDITURES

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 199-92-OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	86,135	89,660	91,000	91,000	90,000	(1,000)	(1)
010-199-92-5-80-10	Transfer to Other Funds	0	3,238	0	0	0	0	0
Totals for dept 199-92-OTHER FINANCING USES		86,135	92,898	91,000	91,000	90,000	(1,000)	(1)
TOTAL APPROPRIATIONS		86,135	92,898	91,000	91,000	90,000	(1,000)	(1)

SPECIAL REVENUE FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditure for specified purposes. Special revenue funds utilized by the Village include the following:

Recycling Services Fund:
This fund provides for the receipt and disbursement of funds generated by user charges for the operation of the Village recycling center and contracted services for recycling.

North Shore Health Department Fund
This fund contains accounts for the operation of the North Shore Health Department. Funds are segregated in this special fund because significant portions of revenues are collected from other municipalities who share in the cost of operation of the department. The member municipalities are Bayside, Glendale, Fox Point, River Hills, Shorewood, Whitefish Bay and Brown Deer.

Library Fund
This fund contains accounts for the operation of the Public Library. The accounts are segregated from the General Fund because a significant portion of the Village Library revenues are derived from the Milwaukee County Federated Library System's reciprocal borrowing payment and the statutory authority of the Library Board over its expenditures.

Village Park & Pond Fund
This fund contains accounts for the operation of Fairy Chasm Park and the Village Park and Pond. This fund is segregated in this special fund to account for the revenues and expenditures of Park and Pond services and operations.

Recreation Program Fund
This fund contains accounts for the operation of the Recreation Programs. Funds are segregated in this special fund to account for the revenues and expenditures of Recreational Programs.

4th of July Program Fund
This fund contains accounts for the operation of the July 4th celebration. Funds are segregated in this special fund to account for the revenues and expenditures of the July 4th Program.

Street Lighting Fund
This fund provides for the receipt and disbursement of funds generated by special assessments for the maintenance and operation of six street lighting districts. The districts are as follows: Brown Deer Business Park, Kildeer Court, Opus North, Park Plaza, North Arbon Drive and Brown Deer Corporate Park.

Strehlow Donation Fund
This fund was created when the Village Park & Recreation Department and the Village Library received funds from Naomi Strehlow to use on children's activities. This special account will allow the Village to track the revenue and expenditures.

Village of Brown Deer
Special Revenue Funds Summary
2014 Budget

Account Name	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Adopted Budget	Change From 2013 Budget	Percent Change
Revenues							
User Fees / Public Charges	$ 523,094	$ 564,930	$ 579,312	$ 526,804	$ 541,016	$ (38,296)	-6.61%
Grants	113,555	390,729	175,325	179,201	174,397	(928)	-0.53%
Permits	102,731	104,832	105,165	112,370	112,259	7,094	6.75%
Sale of Material	33,645	20,255	19,200	16,100	16,100	(3,100)	-16.15%
Intergovernmental Charges	425,107	598,635	574,005	574,312	568,544	(5,461)	-0.95%
Property Tax Levy	432,846	432,846	432,846	432,846	432,846	-	0.00%
Donations	39,350	36,899	41,250	37,832	37,250	(4,000)	-9.70%
Miscellanous Revenue	38,938	10,487	9,230	10,117	11,100	1,870	20.26%
Interest Income	8,965	8,423	8,362	560	2,910	(5,452)	-65.20%
Total Revenues	1,718,231	2,168,036	1,944,695	1,890,142	1,896,422	(48,273)	-2.48%
Expenditures							
Salaries & Wages	742,848	839,422	905,420	876,772	894,543	(10,877)	-1.20%
WI Retirement	60,492	43,286	51,167	46,770	51,742	575	1.12%
FICA	55,625	63,966	68,423	66,050	68,163	(260)	-0.38%
Group Insurance	145,898	132,442	150,100	172,919	168,358	18,258	12.16%
Workers Comp	13,249	17,738	-	-	-	-	0.00%
Professional Services	295,397	305,830	248,772	300,405	249,465	693	0.28%
Utilities	52,281	46,996	46,074	44,135	38,479	(7,595)	-16.48%
Admin Charges	81,302	111,713	102,644	95,726	100,952	(1,692)	-1.65%
Printing	6,156	7,971	6,250	8,284	9,000	2,750	44.00%
Postage	456	470	800	300	300	(500)	-62.50%
Equipment Rental	8,231	8,097	8,500	8,500	8,500	-	0.00%
Office Supplies	58,497	130,613	78,401	62,471	46,800	(31,601)	-40.31%
Repair & Maintenance Supplies	42,395	44,388	52,975	56,346	59,954	6,979	13.17%
Operating Supplies	87,386	94,117	86,909	79,674	78,500	(8,409)	-9.68%
Subscriptions & Dues	1,213	1,967	2,347	2,304	2,673	326	13.89%
Publications/Education	96	410	3,410	3,390	3,390	(20)	-0.59%
Professional Training	3,118	6,024	10,865	9,160	10,865	-	0.00%
Materials	53,641	56,161	55,650	49,153	54,379	(1,271)	-2.28%
Communication	1,842	1,610	3,000	300	300	(2,700)	-90.00%
Depreciation	-	-	50	50	50	-	0.00%
Misc.	7,513	32,860	5,250	84,610	8,250	3,000	57.14%
Total Expenditures	1,717,636	1,946,081	1,887,007	1,967,319	1,854,663	(32,344)	-1.71%
Revenues Over/(Under) Expenditures	595	221,955	57,688	(77,177)	41,759		
Beginning Fund Balance	$ 579,880	$ 637,218	$ 628,102	$ 757,672	$ 798,851		
Ending Fund Balance	$ 581,821	$ 628,101	$ 702,723	$ 832,633	$ 856,699		

Recycling Fund

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

Per State law, the Village provides recycling services to its residents. This allows the residents to recycle without needing to purchase recycling services individually, thereby providing cost savings through the use of economies of scale. The Village contracts with external service providers who pick up recyclable materials at resident's homes and the Village's Recycling Center and transport the materials to their plants for processing and reuse.

SERVICES PROVIDED:

- Pick up of recycling and yard waste materials
- Manage Recycling Center and attendants
- Respond to resident's questions on the recycling process. Provide direction and feedback to the Village's outside contractors

STAFFING:

The Public Works Department staff salaries are split between the General Fund Public Works divisions, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2014 Recycling Fund budget includes 5.41% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Homes served	3401	3414	3424	3432	3435	3435
Tons Recyclables Collected	974	983	970	997	960	1000
Tons Yard Waste processed	913	1,246	810	800	800	1,000
Tons Electronics Collected	13	0	0	0	0	0
Containers replaced	18	26	30	30	30	30

Recycling Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per ton of Recyclables	$ 312.04	$ 364.84	$ 399.31	$ 399.31	$ 399.31	$ 399.31
Efficient Municipal Gov't	Cost per ton of Yard Waste	$ 246.18	$ 297.95	$ 326.10	$ 326.10	$ 326.10	$ 326.10
Efficient Municipal Gov't	Cost per Home Served	$ 89.85	$ 104.42	$ 114.29	$ 114.29	$ 114.29	$ 114.29
Cost per capita	Operating costs	$ 26.24	$ 29.80	$ 32.61	$ 32.61	$ 32.61	$ 32.61

OBJECTIVES ACCOMPLISHED IN 2013:

- New contract entered into with Advanced Disposal (formerly Veolia).
- Contract is good through 2018.
- Refuse and Recycling brochure distribution in 2013

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Review Recycling Center Operations
- Possible Recycling Center Changes:
  - Automated gates and cameras which would not require the use of an attendant thus saving salary.
  - Hour changes (reduced to one day per week and Saturday).

BUDGET SUMMARY:

- The 2014 budget shows a 6% decrease in Recycling Collection/Disposal as compared to 2013 budget.

- The 2014 budget includes a no-change dollar amount in the recycling grant revenue.

- In 2014 the recycling rate will remain the same as 2013 - $80 annually.

VILLAGE OF BROWN DEER

RECYCLING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 135 - Recycling Fund								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
135-000-35-4-40-10	Recycling Grant	43,725	43,767	40,000	43,826	40,000	0	0
Totals for dept 000-35-STATE GRANTS		43,725	43,767	40,000	43,826	40,000	0	0
Dept 000-64-SALES								
135-000-64-4-20-10	Recycling Charges	293,511	352,661	332,560	350,457	332,560	0	0
135-000-64-4-20-15	Recycling Cart Purchases	704	430	200	200	200	0	0
135-000-64-4-20-20	Sale of Materials	31,856	18,933	17,000	15,000	15,000	(2,000)	(12)
Totals for dept 000-64-SALES		326,071	372,024	349,760	365,657	347,760	(2,000)	(1)
Dept 000-81-INTEREST INCOME								
135-000-81-4-00-10	Investment Interest	2,700	3,127	1,500	0	0	(1,500)	(100)
Totals for dept 000-81-INTEREST INCOME		2,700	3,127	1,500	0	0	(1,500)	(100)
Dept 000-82-MISCELLANEOUS REVENUE								
135-000-82-4-00-50	Miscellaneous Revenue	12,812	2,515	2,500	2,500	2,500	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		12,812	2,515	2,500	2,500	2,500	0	0
TOTAL ESTIMATED REVENUES		385,308	421,433	393,760	411,983	390,260	(3,500)	(1)
APPROPRIATIONS								
Dept 320-36-DPW REFUSE								

135-320-36-5-10-10	Salaries/Wages	9,114	9,874	28,454	33,390	42,967	14,513	51
135-320-36-5-11-10	Part-time/Temporary	7,854	7,689	7,800	7,607	7,797	(3)	(0)
135-320-36-5-14-00	Overtime	18	0	0	0	0	0	0
135-320-36-5-15-10	WI Retirement	1,061	584	2,411	1,970	3,008	597	25
135-320-36-5-15-15	FICA	1,285	1,330	2,773	3,136	3,883	1,110	40
135-320-36-5-15-20	Group Insurance	1,109	1,272	10,426	12,572	11,693	1,267	12
135-320-36-5-20-40	Public Notices/Advertising	0	0	500	500	500	0	0
135-320-36-5-22-10	Utilities	0	0	90	90	90	0	0
135-320-36-5-26-75	Admin Charges	23,823	22,739	24,000	24,000	24,000	0	0
135-320-36-5-29-15	Yard Waste Collection	108,605	117,016	100,000	104,066	105,000	5,000	5
135-320-36-5-29-20	Recycling Services	167,598	167,332	120,000	120,607	121,000	1,000	1
135-320-36-5-29-30	Landfill Fees	0	0	500	500	500	0	0
135-320-36-5-29-50	Equipment Rental	8,231	8,097	8,500	8,500	8,500	0	0
135-320-36-5-30-10	Office Supplies	0	0	200	200	200	0	0
135-320-36-5-35-45	Repair & Maintenance Supplies	0	0	500	500	500	0	0
135-320-36-5-37-10	Operating Supplies	0	0	100	0	0	(100)	(100)
135-320-36-5-45-10	Subscriptions & Dues	165	165	1,000	1,000	1,000	0	0
135-320-36-5-45-20	Publications/Education	9	0	3,000	3,000	3,000	0	0
135-320-36-5-45-30	Professional Training	0	0	200	200	200	0	0
135-320-36-5-50-90	Container Replacement	0	0	2,500	4,000	4,000	1,500	60
135-320-36-5-54-10	Depreciation	0	0	50	50	50	0	0
Totals for dept 320-36-DPW REFUSE		328,872	336,098	313,004	325,888	337,888	24,884	8
TOTAL APPROPRIATIONS		328,872	336,098	313,004	325,888	337,888	24,884	8
NET OF REVENUES/APPROPRIATIONS - FUND 135		56,436	85,335	80,756	86,095	52,372	(28,384)	(35)
BEGINNING FUND BALANCE		94,289	150,726	236,062	378,218	378,218	142,156	60
ENDING FUND BALANCE		150,725	236,061	316,818	464,313	430,590	113,772	36

North Shore Health Department

PROGRAM MANAGER: Health Officer

PROGRAM DESCRIPTION:

The North Shore Health Department (NSHD) provides health services for the seven North Shore communities of Brown Deer, Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay, with a total population of over 65,000. The Department provides a wide range of health and wellness services more economically than those which could be provided by the individual communities. NSHD has two offices, in Brown Deer and Shorewood, and North Shore residents can utilize services at either location. The Village of Brown Deer is the fiscal and administrative agent for the NSHD, which has its own fund as part of the Village.

NSHD provides a variety of state mandated, grant supported, and fee supported public health services. The Department's primary purpose is to improve the communities' health, prevent disease and safeguard the environment.

The Department also provides inspection, consultation, and licensing for restaurants, food sellers, hotels and swimming pools in Bayside, Brown Deer, Fox Point, River Hills, Shorewood, and Whitefish Bay.

SERVICES PROVIDED:

General Health Department Services:

- Communicable disease control and prevention
- Immunizations
- Environmental health surveillance and mitigation
- Grant programs (public health preparedness, physical activity and nutrition, lead testing, beach water testing, child car seat installation safety checks)
- Health promotion
- Chronic disease control and prevention
- Community assessment and health planning

Inspection and Licensing Program Services:

- Inspection of licensed facilities
- Consultation with operators
- Plan review
- Issuing licenses

North Shore Health Department

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Public Health Nurses	2.60	4.20	4.20	4.20
Health Officer	1.00	1.00	1.00	1.00
Registered Sanitarian	1.00	1.00	1.00	1.00
Public Health Specialist	0.06	-	-	
Medical Advisor	0.01	0.01	0.01	0.01
Administrative Assistant	0.91	1.00	1.00	1.00
Total	5.58	7.21	7.21	7.21

DEPARTMENT ACTIVITY MEASURES:

Activity	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Immunizations administered	1830	2,610	1,918	1,450
Facilities inspected (restaurants, pools, hotel, grocery stores)	220	225	225	225
Licenses issued	214	277	277	284
Communicable diseases investigated	314	597	620	666
Community event participation	27	37	37	42
Blood pressure checks	190	336	348	350

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Immunization Administered	$ 248.18	$ 215.43	$ 215.43	$215.43
Cost per capita	Operating costs	$ 37.85	$ 46.86	$ 46.86	$46.86

North Shore Health Department

OBJECTIVES ACCOMPLISHED IN 2013:

- Received a national award from the National Association of County and City Health Officials for Project Public Health Ready (emergency preparedness).
- Reviewed and modified fees for North Shore Environmental Health Consortium licenses and services to adequately cover staff and program costs.
- Filled the positions of part-time and full-time public health nurses, due to two retirements.
- Established a separate North Shore Health Department website for North Shore residents to find information about the health department more easily, and linked each community's website to the health department.
- Developed e-appointments for residents to schedule health appointments through our website.
- Partnered with the three North Shore Farmers' Markets to create a cookbook using ingredients from local markets.
- Gathered and analyzed health information and data from a variety of state, county, and local sources to initiate our community health improvement plan.
- Held three public listening sessions to collect information from residents as to what they view the priority health issues to be in the North Shore.
- Developed and released an online survey to gather information about the quality of health of North Shore residents.
- Awarded a contract with the State of Wisconsin to be a tuberculosis (TB) dispensary site to get reimbursement for time spent doing case management and direct observed therapy for TB patients, and to ensure TB patients have access to healthcare.
- Assisted residents on resources available for health insurance coverage through the Affordable Care Act and held informational meetings.

North Shore Health Department

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Review the North Shore Health Department community contribution formula and discuss other formula possibilities with the seven North Shore communities.
- Develop and write our five-year community health improvement plan.
- Continue to review and update all policies and procedures between our two offices.
- Continue to assist residents on resources available for health insurance coverage through the Affordable Care Act.
- Explore new ways to extend our partnerships with local farmers' markets for community outreach, encourage healthier eating, and wellness.
- Continue workforce development, as we have recently hired two public health nurses, and will be hiring another nurse in 2014, all due to retirements.
- Continue to consolidate immunization records between our two offices.
- Review and update emergency preparedness contacts.
- Continue updating our policies and procedures using quality assurance measures to ensure consistency, efficiency, accountability, and transparency.

BUDGET SUMMARY:

- Community contributions will remain the same as 2012 and 2013, keeping all department costs down for the third year.
- State of Wisconsin Immunization program policies have changed; we can no longer immunize children who have any form of health insurance, even if they are underinsured. This change has affected our clinic revenues.
- Insurance costs for the department have increased. This is due to the retirement payout of a nurse (38 years of service) and additional staff taking family health insurance policies.
- The budget line items for staff salaries and benefits include a one-month overlap for transition of hiring a full-time public health nurse to replace a nurse who is retiring.
- The State of Wisconsin consolidated our Cities and Readiness Initiative Grant with our Emergency Preparedness Grant, and we were awarded a beach water testing grant again through the DNR.
- For 2014, the North Shore Health Department will still be receiving additional grant funds based on the health department before consolidation; the State of Wisconsin has not changed their funding formula to reflect the North Shore Health Department as one entity. This is the final year of the State of Wisconsin using this funding formula.

Village of Brown Deer

North Shore Health Department Summary

2014 Budget

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
Fund 140 & 141 - North Shore Heatlh Dept								
ESTIMATED REVENUES								
	State & Federal Aids/Grants	69,830	260,404	135,325	132,775	131,797	(3,528)	(0)
	Permits	97,048	98,791	98,880	107,100	105,974	7,094	0
	Clinic Fees	36,168	38,806	40,000	20,000	2,050	(37,950)	(1)
	Bayside Contribution	28,522	26,243	26,243	26,243	26,243	0	0
	Brown Deer Contribution	134,985	125,932	125,932	125,932	125,932	0	0
	Fox Point Contribution	33,470	27,200	27,200	27,200	27,200	0	0
	Glendale Contribution	75,793	64,528	64,528	64,528	64,528	0	0
	River Hills Contribution	10,009	9,238	9,238	9,238	9,238	0	0
	Shorewood contribution	0	128,405	128,405	128,405	128,405	0	0
	Whitefish Bay contribution	0	66,040	66,040	66,040	66,040	0	0
	Interdepartmental Grant Fund	7,757	25,113	13,033	13,033	12,847	(186)	(0)
	Investment Interest	389	201	500	0	0	(500)	(1)
	Misc. Reimbursements	17,151	0	0	0	0	0	0
	Miscellaneous Revenue	50	0	0	0	0	0	0
	Donations - NSHD	110	225	0	260	0	0	0
TOTAL ESTIMATED REVENUES		511,282	871,126	735,324	720,754	700,254	(35,070)	(0)
APPROPRIATIONS								
	Salaries/Wages	309,477	412,462	433,595	425,729	425,121	(8,474)	(0)
	Overtime	14	0	0	0	0	0	0
	WI Retirement	30,851	25,470	28,304	26,245	29,228	924	0
	FICA	23,698	32,227	32,132	30,880	32,520	388	0
	Group Insurance	86,692	73,895	77,756	86,237	103,054	25,298	0

Village of Brown Deer

North Shore Health Department Summary

2014 Budget

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
	Worker Compensation Ins	12,297	16,786	0	0	0	0	0
	Printing Services	265	550	550	425	780	230	0
	Medical Disposal Services	481	700	700	700	740	40	0
	Program Supplies & Expenses	43,838	166,211	40,828	34,005	16,211	(24,617)	(1)
	Office Supplies, Equip & Exp	3,097	5,193	6,950	6,145	6,700	(250)	(0)
	Clinical Supplies	0	17,481	20,423	13,500	14,189	(6,234)	(0)
	Laboratory Supplies	0	490	0	0	0	0	0
	Equip Repair/Maint Supplies	497	2,554	2,550	2,550	2,600	50	0
	Professional Memberships	522	1,275	847	704	1,173	326	0
	Professional Publications	87	410	410	390	390	(20)	(0)
	Professional Training	600	2,104	4,710	2,985	4,610	(100)	(0)
	Mileage Reimbursement	1,518	3,260	4,525	4,525	4,625	100	0
	Rent Expense	0	14,754	15,500	14,320	13,997	(1,503)	(0)
	Administrative Charges	51,479	68,424	59,644	53,903	59,455	(189)	(0)
	Beach Water Testing	0	0	5,900	3,840	2,000	(3,900)	100
	Transfer to Liability Ins Fund	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS		565,413	844,246	735,324	707,083	717,393	(17,931)	(0)
NET OF REVENUES/APPROPRIATIONS - FUND 140		(54,131)	26,880	0	13,671	(17,139)	(17,139)	0
BEGINNING FUND BALANCE		71,764	17,634	35,715	53,113	53,113		
ENDING FUND BALANCE		17,633	35,719	35,715	69,384	57,024		

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT OPERATIONAL

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 140 - North Shore Heatlh Dept								
ESTIMATED REVENUES								
Dept 000-49-OTHER PERMITS								
140-000-49-4-20-30	Permits	97,048	98,791	98,880	107,100	105,974	7,094	7
Totals for dept 000-49-OTHER PERMITS		97,048	98,791	98,880	107,100	105,974	7,094	7
Dept 000-65								
140-000-65-4-10-13	Clinic Fees	36,168	38,806	40,000	20,000	20,500	(19,500)	(49)
Totals for dept 000-65-		36,168	38,806	40,000	20,000	20,500	(19,500)	(49)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
140-000-73-4-50-10	Bayside Contribution	28,522	26,243	26,243	26,243	26,243	0	0
140-000-73-4-50-20	Brown Deer Contribution	134,985	125,932	125,932	125,932	125,932	0	0
140-000-73-4-50-30	Fox Point Contribution	33,470	27,200	27,200	27,200	27,200	0	0
140-000-73-4-50-40	Glendale Contribution	75,793	64,528	64,528	64,528	64,528	0	0
140-000-73-4-50-50	River Hills Contribution	10,009	9,238	9,238	9,238	9,238	0	0
140-000-73-4-50-70	Shorewood contribution	0	128,405	128,405	128,405	128,405	0	0
140-000-73-4-50-80	Whitefish Bay contribution	0	66,040	66,040	66,040	66,040	0	0
140-000-73-4-50-85	TB Dispensary	0	0	0	1,100	1,100	1,100	0
140-000-73-4-50-90	TB Dispensary Medicaid	0	383	0	1,500	1,500	1,500	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		282,779	447,969	447,586	450,186	450,186	2,600	1
Dept 000-74-INTERDEPARTMENTAL CHARGES								
140-000-74-4-10-10	Interdepartmental Grant Fund	7,757	22,613	13,033	13,033	12,847	(186)	(1)
Totals for dept 000-74-INTERDEPARTMENTAL CHARGES		7,757	22,613	13,033	13,033	12,847	(186)	(1)

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT OPERATIONAL

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 000-81-INTEREST INCOME								
140-000-81-4-00-10	Investment Interest	389	201	500	0	0	(500)	(100)
140-000-81-4-00-20	Misc. Reimbursements	17,151	0	0	0	0	0	0
Totals for dept 000-81-INTEREST INCOME		17,540	201	500	0	0	(500)	(100)
Dept 000-82-MISCELLANEOUS REVENUE								
140-000-82-4-00-50	Miscellaneous Revenue	50	0	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		50	0	0	0	0	0	0
Dept 000-85-DONATIONS								
140-000-85-4-40-10	Donations - NSHD	110	225	0	260	0	0	0
Totals for dept 000-85-DONATIONS		110	225	0	260	0	0	0
TOTAL ESTIMATED REVENUES		441,452	608,605	599,999	590,579	589,507	(10,492)	(2)
APPROPRIATIONS								
Dept 410-41								
140-410-41-5-10-10	Salaries/Wages	202,321	296,933	295,865	282,850	282,054	(13,811)	(5)
140-410-41-5-11-10	Part-time/Temporary	0	30	0	0	0	0	0
140-410-41-5-14-00	Overtime	9	0	0	0	0	0	0
140-410-41-5-15-10	WI Retirement	19,965	13,855	19,645	16,971	19,212	(433)	(2)
140-410-41-5-15-15	FICA	14,612	17,465	21,655	19,800	21,575	(80)	(0)
140-410-41-5-15-20	Group Insurance	68,089	36,852	64,267	69,200	75,901	11,634	18
140-410-41-5-15-25	Worker Compensation Ins	12,297	16,786	0	0	0	0	0
140-410-41-5-20-40	Printing Services	265	550	550	425	780	230	42

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT OPERATIONAL

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
140-410-41-5-20-50	Medical Disposal Services	481	700	700	700	740	40	6
140-410-41-5-30-10	Office Supplies, Equip & Exp	0	2,200	2,200	1,660	1,950	(250)	(11)
140-410-41-5-34-55	Clinical Supplies	0	17,481	20,423	13,500	14,189	(6,234)	(31)
140-410-41-5-34-70	Laboratory Supplies	0	490	0	0	0	0	0
140-410-41-5-35-40	Equip Repair/Maint Supplies	497	2,554	2,550	2,550	2,600	50	2
140-410-41-5-45-10	Professional Memberships	472	1,180	708	704	1,034	326	46
140-410-41-5-45-20	Professional Publications	87	410	410	390	390	(20)	(5)
140-410-41-5-45-30	Professional Training	400	1,660	4,100	2,985	3,900	(200)	(5)
140-410-41-5-45-40	Mileage Reimbursement	1,518	3,260	4,525	4,525	4,625	100	2
140-410-41-5-53-20	Rent Expense	0	14,754	15,500	14,320	13,997	(1,503)	(10)
140-410-41-5-53-30	Administrative Charges	39,021	39,811	39,811	39,811	39,811	0	0
140-410-41-5-53-40	Beach Water Testing	0	0	5,900	3,840	2,000	(3,900)	(66)
Totals for dept 410-41-		360,034	466,971	498,809	474,231	484,758	(14,051)	(3)
Dept 411-41								
140-411-41-5-10-10	Salaries/Wages	90,234	65,067	70,780	70,780	73,167	2,387	3
140-411-41-5-14-00	Overtime	5	0	0	0	0	0	0
140-411-41-5-15-10	WI Retirement	7,865	7,580	4,707	4,707	5,122	415	9
140-411-41-5-15-15	FICA	6,709	9,635	5,415	5,415	5,598	183	3
140-411-41-5-15-20	Group Insurance	15,157	30,601	7,989	7,989	8,163	174	2
140-411-41-5-30-10	Environmental Health Supplies	3,097	2,993	4,750	4,485	4,750	0	0
140-411-41-5-39-25	License fee to State	4,701	6,000	6,800	6,700	7,100	300	4
140-411-41-5-45-10	Professional Memberships	50	95	139	0	139	0	0
140-411-41-5-45-30	Professional Training	200	444	610	0	710	100	16
Totals for dept 411-41-		128,018	122,415	101,190	100,076	104,749	3,559	4
TOTAL APPROPRIATIONS		488,052	589,386	599,999	574,307	589,507	(10,492)	(2)

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT OPERATIONAL

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
	NET OF REVENUES/APPROPRIATIONS - FUND 140	(46,600)	19,219	0	16,272	0	0	0
	BEGINNING FUND BALANCE	63,093	16,495	35,715	53,115	53,115	17,400	49
	ENDING FUND BALANCE	16,493	35,714	35,715	69,387	53,115	17,400	49

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT GRANT FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 141 - NSHD Grant Fund								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
141-000-35-4-50-10	MCH-Maternal/Child Health	13,213	14,538	14,538	14,538	14,538	0	0
141-000-35-4-50-15	Immunization Grant	10,598	14,565	14,565	14,565	14,565	0	0
141-000-35-4-50-20	Prevention Grant	3,506	0	4,889	4,889	3,911	(978)	(20)
141-000-35-4-50-30	Tobacco Control Board Grants-WI WINS	0	9,075	0	0	0	0	0
141-000-35-4-50-31	Tobacco Prevention	0	101,972	0	0	0	0	0
141-000-35-4-50-45	Public Health Preparedness	40,258	92,122	77,131	77,131	93,781	16,650	22
141-000-35-4-50-47	CRI NSHD	0	17,881	16,650	16,650	0	(16,650)	(100)
141-000-35-4-50-49	Lead	0	2,552	2,552	2,552	2,552	0	0
141-000-35-4-50-50	Environmental Consortia-Radon	0	2,500	0	0	0	0	0
141-000-35-4-50-70	Beach Water Grant	2,255	6,351	0	2,450	2,450	2,450	0
141-000-35-4-50-72	CHIP (Comm Health Improv Plan) Grant	0	1,348	5,000	0	0	(5,000)	(100)
Totals for dept 000-35-STATE GRANTS		69,830	262,904	135,325	132,775	131,797	(3,528)	(3)
TOTAL ESTIMATED REVENUES		69,830	262,904	135,325	132,775	131,797	(3,528)	(3)
APPROPRIATIONS								
Dept 421-41-MCH								
141-421-41-5-10-10	Salaries/Wages	5,488	3,826	5,800	5,800	7,150	1,350	23
141-421-41-5-15-10	WI Retirement	525	307	342	342	501	159	46
141-421-41-5-15-15	FICA	394	387	424	424	547	123	29
141-421-41-5-15-20	Group Insurance	911	1,112	1,000	2,000	1,425	425	43

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT GRANT FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
141-421-41-5-39-70	Program Supplies & Expenses	4,433	7,590	5,518	4,418	3,461	(2,057)	(37)
141-421-41-5-53-30	Administrative Charges	1,462	1,316	1,454	1,000	1,454	0	0
Totals for dept 421-41-MCH		13,213	14,538	14,538	13,984	14,538	0	0
Dept 422-41-IMM GRANT								
141-422-41-5-10-10	Salaries/Wages	1,472	7,080	5,400	8,080	8,800	3,400	63
141-422-41-5-15-10	WI Retirement	151	278	319	635	616	297	93
141-422-41-5-15-15	FICA	112	342	394	695	673	279	71
141-422-41-5-15-20	Group Insurance	20	244	1,000	3,009	2,379	1,379	138
141-422-41-5-39-70	Program Supplies & Expenses	7,445	5,223	5,995	689	640	(5,355)	(89)
141-422-41-5-53-30	ADMINISTRATIVE CHARGES	1,397	1,397	1,457	1,457	1,457	0	0
Totals for dept 422-41-IMM GRANT		10,597	14,564	14,565	14,565	14,565	0	0
Dept 423-41-PREVENTION								
141-423-41-5-10-10	Salaries/Wages	924	0	3,000	1,553	0	(3,000)	(100)
141-423-41-5-15-10	WI Retirement	143	0	177	177	0	(177)	(100)
141-423-41-5-15-15	FICA	64	0	230	230	0	(230)	(100)
141-423-41-5-15-20	Group Insurance	204	0	100	330	0	(100)	(100)
141-423-41-5-39-70	Program Supplies & Expenses	1,451	0	893	2,567	0	(893)	(100)
141-423-41-5-53-30	Administrative Charges	720	0	489	0	0	(489)	(100)
Totals for dept 423-41-PREVENTION		3,506	0	4,889	4,857	0	(4,889)	(100)
Dept 431-41-Tobacco Control Board/WI WINS								
141-431-41-5-39-70	Program Supplies & Expenses	0	9,075	0	0	0	0	0
Totals for dept 431-41-Tobacco Control Board/WI WINS		0	9,075	0	0	0	0	0
Dept 432-41-Tobacco Prevention								

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT GRANT FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
141-432-41-5-39-70	Program Supplies & Expenses	0	9,027	0	0	0	0	0
141-432-41-5-39-71	TOBACCO SERVICES	0	83,675	0	0	0	0	0
141-432-41-5-53-30	Administrative Charges	0	9,270	0	0	0	0	0
Totals for dept 432-41-Tobacco Prevention		0	101,972	0	0	0	0	0
Dept 442-41-PHP Preparedness								
141-442-41-5-10-10	Salaries/Wages	7,797	23,005	43,615	43,615	52,600	8,985	21
141-442-41-5-15-10	WI Retirement	2,131	2,414	2,574	2,574	3,682	1,108	43
141-442-41-5-15-15	FICA	1,708	3,071	3,337	3,337	4,024	687	21
141-442-41-5-15-20	Group Insurance	2,311	4,167	2,000	2,344	14,997	12,997	650
141-442-41-5-39-70	Program Supplies & Expenses	22,133	51,751	17,892	19,168	9,100	(8,792)	(49)
141-442-41-5-39-80	Expenses related to PY Grant	7,532	1,139	0	0	0	0	0
141-442-41-5-53-30	Administrative Charges	4,178	7,713	7,713	4,680	9,378	1,665	22
Totals for dept 442-41-PHP Preparedness		47,790	93,260	77,131	75,718	93,781	16,650	22
Dept 445-41-Enviro Cons								
141-445-41-5-10-10	Salaries/Wages	0	1,225	0	0	0	0	0
141-445-41-5-15-10	WI Retirement	0	79	0	0	0	0	0
141-445-41-5-15-15	FICA	0	102	0	0	0	0	0
141-445-41-5-15-20	Group Insurance	0	39	0	0	0	0	0
141-445-41-5-39-70	Program Supplies & Expenses	0	805	0	0	0	0	0
141-445-41-5-53-30	Administrative Charges	0	250	0	0	0	0	0
Totals for dept 445-41-Enviro Cons		0	2,500	0	0	0	0	0
Dept 448-41-Beach Water								
141-448-41-5-10-10	Salaries/Wages	1,241	938	0	0	0	0	0
141-448-41-5-15-10	WI Retirement	71	55	0	0	0	0	0

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT GRANT FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
141-448-41-5-15-15	FICA	99	70	0	0	0	0	0
141-448-41-5-15-20	Group Insurance	0	116	0	0	0	0	0
141-448-41-5-39-70	Program Supplies & Expenses	844	4,337	0	2,450	2,450	2,450	0
141-448-41-5-53-30	Administrative Charges	0	834	0	0	0	0	0
Totals for dept 448-41-Beach Water		2,255	6,350	0	2,450	2,450	2,450	0
Dept 450-41-Preparedness CRI								
141-450-41-5-10-10	Salaries & Wages	0	12,652	5,300	9,216	0	(5,300)	(100)
141-450-41-5-15-10	WRS	0	746	313	612	0	(313)	(100)
141-450-41-5-15-15	FICA	0	964	387	689	0	(387)	(100)
141-450-41-5-15-20	Group Insurance	0	676	1,000	965	0	(1,000)	(100)
141-450-41-5-39-70	Program Supplies & Expenses	0	1,389	7,985	2,168	0	(7,985)	(100)
141-450-41-5-53-30	Administrative Charges	0	1,453	1,665	0	0	(1,665)	(100)
Totals for dept 450-41-Preparedness CRI		0	17,880	16,650	13,650	0	(16,650)	(100)
Dept 452-41-LEAD								
141-452-41-5-10-10	Salaries & Wages	0	1,594	1,150	1,150	1,350	200	17
141-452-41-5-15-10	WRS	0	94	68	68	95	27	40
141-452-41-5-15-15	FICA	0	111	84	84	103	19	23
141-452-41-5-15-20	Group Insurance	0	41	200	200	189	(11)	(6)
141-452-41-5-39-70	Program Supplies & Expenses	0	331	795	795	560	(235)	(30)
141-452-41-5-53-30	Administrative Charges	0	380	255	255	255	0	0
Totals for dept 452-41-LEAD		0	2,551	2,552	2,552	2,552	0	0
Dept 453-41-CHIP Grant Expenses								
141-453-41-5-10-10	Salaries/Wages	0	115	2,685	2,685	0	(2,685)	(100)
141-453-41-5-15-10	WI Retirement	0	62	159	159	0	(159)	(100)

VILLAGE OF BROWN DEER

NORTH SHORE HEALTH DEPARTMENT GRANT FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
141-453-41-5-15-15	FICA	0	80	206	206	0	(206)	(100)
141-453-41-5-15-20	Group Insurance	0	147	200	200	0	(200)	(100)
141-453-41-5-39-70	Program Supplies & Expenses	0	944	1,750	1,750	0	(1,750)	(100)
Totals for dept 453-41-CHIP Grant Expenses		0	1,348	5,000	5,000	0	(5,000)	(100)
TOTAL APPROPRIATIONS		77,361	264,038	135,325	132,776	127,886	(7,439)	(6)
NET OF REVENUES/APPROPRIATIONS - FUND 141		(7,531)	(1,134)	0	(1)	3,911	3,911	0
BEGINNING FUND BALANCE		8,671	1,139	0	(2)	(2)	(2)	0
ENDING FUND BALANCE		1,140	5	0	(3)	3,909	3,909	0

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

Library Fund

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Brown Deer Public Library provides educational, informational, recreational, and cultural materials and services to those who live or work in Brown Deer as well as other Milwaukee County Federated Library System patrons. To this end the Library assembles, preserves and makes available print and electronic materials for the use of the community. The Library serves the community as a center of reliable information by providing opportunity and encouragement for all citizens interested in personal growth, self-enrichment, and the pursuit of life-long learning. The Library seeks to identify and meet community needs by using professional standards to select the best materials available reflecting a broad range of interests and educational levels. In addition to providing a collection of books, periodicals, music, movies and computers, the Library also strives to present programming that educates, entertains, and enlightens library patrons of all ages. The Library is open to the public an average of 44 hours per week.

SERVICES PROVIDED:

- **Books, AV items, E-books, Databases**
  - 74,000 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
  - 8,000 audio-visual items (including Music CDs, Audiobooks on CD & Cassette, educational and entertainment films on DVD and videocassette)
  - Support access to 74,000 e-books, e-magazines and downloadable materials
  - Support access to 65 informational and research databases

- **Current Newspapers & Periodicals (Magazines**)
  - 7 local and national general interest and business newspapers
  - 70 general interest magazine subscriptions
  - 5 professional journal subscriptions (review & selection sources)

- **Children's services**
  - Year-round pre-school story hours 2 times per week
  - Year-round Family Movie night programs
  - Children’s Summer Reading Program
  - Young Adult/Teen Summer Reading Program
  - Outreach to Brown Deer schools and community events

- **Information Technology Services**
  - Provide internet access as well as word processing, spreadsheet and PowerPoint software at 14 public access PCs
  - Provide WiFi access throughout the building
  - Access to a networked B&W/Color printer and a public-use B&W/Color photocopier/scanner
  - Maintain and update the Library's portion of the Village Website
  - Maintain and update the Library's blog "Not Just a Library" on MyBrownDeerNow.com and other social media sites

- **Adult Services**

Library Fund

- All information questions answered by knowledgeable Librarians over the phone, in-person and via e-mail
- Adult and Young Adult Book clubs throughout the year
- Community-interest programs and author visits throughout the year
- Adult Summer Reading Program

Technical Services

- Acquiring and cataloging new materials; labeling and preparing items for loan; repair and mending of damaged items; withdrawing items from the collection

Community Room

- Meeting room available to qualified groups

Customer Service

- Friendly, knowledgeable assistance from a cheerful, hard-working, dedicated staff

STAFFING:

Position (FTE)	2012 Actual	2013 Est. Actual	2013 Budget	2014 Budget
Library Director	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00
Youth Services Librarian	0.75	0.75	0.75	1.00
Reference Librarians	1.00	1.00	1.00	0.76
Library Technical Assistant	1.00	1.00	1.00	1.00
Library Assistants	3.84	3.84	3.84	3.40
Student pages (temporary)	1.26	1.26	1.26	0.97
Total	9.85	9.85	9.85	9.13

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Circulation	246,373	241,399	243,279	221,587	207,000	220,000
Summer reading program participants	350	400	754	800	645	700
Book collection size	76,836	77,016	78,137	79,137	74,000	72,000
AV collection size (DVDs, CDs, .etc)	9,163	9,524	8,573	9,573	8,000	9,000
Magazine subscriptions	150	140	82	82	82	70
Library sponsored-programs	93	106	110	110	81	85
Building usage	133,792	134,154	132,978	127,240	98,000	120,000

Library Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Circulation	$ 2.39	$ 2.39	$ 2.48	$ 2.46	$ 2.40	$ 2.20
Efficient Municipal Gov't	Cost per Material Collection	$ 6.84	$ 6.66	$ 7.00	$ 6.95	$ 6.95	$ 5.21
Cost per capita	Operating costs	$ 50.31	$ 49.37	$ 47.79	$ 49.53	$ 48.45	$ 49.21

OBJECTIVES ACCOMPLISHED IN 2013

- Sidewalk/front entry walkway replacement/upgrade (joint project with DPW)
- New street sign (joint project with Community Services)
- Begin the process of preparing for RFID implementation

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Revise Policy Manual and create Procedure Manual for improved safety and service consistency by April
- Submit CIP request in August for RFID conversion, evaluate options for patron self service in the interim
- Review all back-of-house activities for efficiencies, cost savings and ergonomics by November
- Analyze data from patron use patterns and satisfaction survey, to inform service adjustments by February

BUDGET SUMMARY:

Several line items have been adjusted to more accurately reflect revenue and expenditure based on 10-year historical averages or clear trends. In most cases corrections were made to overestimations of revenue.

The Library will focus efforts on fundraising and efficiencies to offset budget reductions, in order to offer same service to Brown Deer Residents. Excepting retirement and health insurance costs, all other operating costs have been held or reduced with special attention given to administrative expenses, while increasing public service hours.

Milwaukee County Federated Library System's Member Agreement reduced State Aid to member libraries by 2%. The Reciprocal Borrowing payment to Brown Deer Library will be reduced accordingly, by $5,500.

VILLAGE OF BROWN DEER

LIBRARY FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 151 - Library Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
151-000-11-4-00-10	General Property Taxes	385,346	385,346	385,346	385,346	385,346	0	0
Totals for dept 000-11-TAXES		385,346	385,346	385,346	385,346	385,346	0	0
Dept 000-67-PARKS & CULTURE/RECREATION								
151-000-67-4-10-10	Photocopies	5,046	6,237	5,000	4,600	4,600	(400)	(8)
151-000-67-4-10-20	Library-Fines	23,307	21,683	22,000	18,500	18,500	(3,500)	(16)
151-000-67-4-10-30	Sale of Materials	1,085	892	2,000	900	900	(1,100)	(55)
151-000-67-4-10-40	Lost Material Charges	1,259	1,547	10,000	1,200	1,200	(8,800)	(88)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		30,697	30,359	39,000	25,200	25,200	(13,800)	(35)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
151-000-73-4-60-10	MCFLS-Reciprocal Borrowing	134,571	128,072	113,386	113,693	108,111	(5,275)	(5)
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		134,571	128,072	113,386	113,693	108,111	(5,275)	(5)
Dept 000-81-INTEREST INCOME								
151-000-81-4-00-10	Investment Interest	2,800	2,373	5,000	0	2,500	(2,500)	(50)
Totals for dept 000-81-INTEREST INCOME		2,800	2,373	5,000	0	2,500	(2,500)	(50)
Dept 000-85-DONATIONS								
151-000-85-4-50-10	Donations - Library	8,512	8,174	12,000	8,000	8,000	(4,000)	(33)
Totals for dept 000-85-DONATIONS		8,512	8,174	12,000	8,000	8,000	(4,000)	(33)

VILLAGE OF BROWN DEER

LIBRARY FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
TOTAL ESTIMATED REVENUES		561,926	554,324	554,732	532,239	529,157	(25,575)	(5)
APPROPRIATIONS								
Dept 510-51-92400								
151-510-51-5-10-10	Salaries/Wages	313,117	312,262	325,062	314,487	293,350	(31,712)	(10)
151-510-51-5-11-10	Part-time/Temporary	0	1	0	0	0	0	0
151-510-51-5-15-10	WI Retirement	28,079	17,230	20,452	18,555	19,506	(946)	(5)
151-510-51-5-15-15	FICA	22,798	22,938	24,867	25,059	22,441	(2,426)	(10)
151-510-51-5-15-20	Group Insurance	58,097	57,175	61,918	74,110	53,611	(8,307)	(13)
151-510-51-5-15-25	Workers Comp Insurance	952	859	0	0	0	0	0
151-510-51-5-20-35	Technical Services	1,826	3,524	4,000	5,300	2,000	(2,000)	(50)
151-510-51-5-20-40	Printing Services	3,356	5,216	3,000	5,500	5,500	2,500	83
151-510-51-5-24-10	Equipment Maintenance Services	20,758	20,786	16,534	22,000	20,000	3,466	21
151-510-51-5-30-10	Office Supplies, Equip & Exp	7,530	9,791	5,500	5,500	5,500	0	0
151-510-51-5-30-15	Postage & Mailing	456	470	800	300	300	(500)	(63)
151-510-51-5-30-20	Communications	1,842	1,610	3,000	300	300	(2,700)	(90)
151-510-51-5-45-10	Professional Memberships	526	527	500	600	500	0	0
151-510-51-5-45-30	Professional Training	297	361	730	750	730	0	0
151-510-51-5-45-40	Mileage Reimbursement	703	299	700	700	700	0	0
Totals for dept 510-51-92400		460,337	453,049	467,063	473,161	424,438	(42,625)	(9)
Dept 511-51								
151-511-51-5-35-40	Equip Repair/Maint Supplies	1,118	150	2,500	2,500	2,500	0	0
151-511-51-5-38-10	Periodicals	5,476	6,494	3,400	5,100	5,500	2,100	62
151-511-51-5-38-15	Books	50,693	53,602	48,574	48,574	42,000	(6,574)	(14)
151-511-51-5-38-20	Audio/Visual	9,507	10,872	11,000	11,000	11,000	0	0

VILLAGE OF BROWN DEER

LIBRARY FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
151-511-51-5-38-30	Donation Expenditures	669	0	0	5,000	5,000	5,000	0
151-511-51-5-38-40	Library Programming	2,210	2,633	2,000	1,400	750	(1,250)	(63)
Totals for dept 511-51-		69,673	73,751	67,474	73,574	66,750	(724)	(1)
Dept 512-51								
151-512-51-5-22-10	Natural Gas/Electric Service	21,163	18,775	17,000	16,000	16,000	(1,000)	(6)
151-512-51-5-22-20	Sewer/Water Services	909	927	775	850	850	75	10
151-512-51-5-23-10	Cleaning Services	13,800	13,802	13,800	13,800	13,800	0	0
151-512-51-5-23-15	Building Maint/Repair Services	7,072	7,648	6,000	6,000	6,000	0	0
151-512-51-5-35-10	Building Supplies	533	1,080	2,500	1,200	1,200	(1,300)	(52)
Totals for dept 512-51-		43,477	42,232	40,075	37,850	37,850	(2,225)	(6)
Dept 512-92								
151-512-92-5-40-10	Transfer to Capital Imprvmt	0	28,610	0	0	0	0	0
Totals for dept 512-92-		0	28,610	0	0	0	0	0
TOTAL APPROPRIATIONS		573,487	597,642	574,612	584,585	529,038	(45,574)	(8)
NET OF REVENUES/APPROPRIATIONS - FUND 151		(11,561)	(43,318)	(19,880)	(52,346)	119	19,999	(101)
BEGINNING FUND BALANCE		136,004	124,445	81,126	66,188	66,188	(14,938)	(18)
ENDING FUND BALANCE		124,443	81,127	61,246	13,842	66,307	5,061	8

Village Park and Pond Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

The Village of Brown Deer's Park and Pond Fund provides for maintenance and operation of the Village's park and pond facilities. The Village operates 2 park facilities, Fairy Chasm Park and the Village Park and Pond. The cost for maintaining equipment, restrooms and athletic fields at those locations are included within this Fund. The Village offers citizen's the opportunity to rent park space and pavilions for outdoor events.

Additionally the Village operates a man-made chlorinated pond and beach facility for resident and non-resident summer recreation. The Pond is available for swimming, diving and sunning from approximately mid-June to mid-August and has lifeguards on duty at all open times. The Pond also offers concession stand food and beverages and a newly remodeled bathhouse and changing facilities.

SERVICES PROVIDED:

Park operations:

- 17 acres of parkland
- Maintenance of three soccer and two baseball fields, one basketball court and two children's play structures.
- Rental of 2 park pavilions
- Fairy Chasm Park provides facilities for local groups such as Brown Deer Junior Baseball and Brown Deer Soccer club organizations.

Pond operations:

- Lifeguard duty for all hours of open operation
- Food and beverage concessions at Pond facility
- Maintenance of Pond Bathhouse

STAFFING:

Position (FTE)	2011 Actual	2012 Budget	2013 Budget	2014 Budget
Park and Pond Manager	0.22	0.22	0.22	0.22
Park maintenance	0.23	0.23	0.23	0.23
Lifeguards	1.25	1.25	1.25	1.25
Attendents	0.67	0.67	0.67	0.67
Total	2.37	2.37	2.37	2.37

******* Staffing levels remain the same from 2013 to 2014.

Village Park and Pond Fund

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Open pond days	63	63	67	68	70
Pavilion rental permits	56	48	55	51	50
Soccer field rentals	16 wks	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14-16 wks	14-16 wks	14-16 wks	14-16 wks

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per day open	$ 1,084.79	$ 1,130.35	$ 1,205.98	$ 1,120.21	$ 1,120.21
Cost per capita	Operating costs	$ 7.22	$ 6.83	$ 7.66	$ 7.64	$ 7.64

OBJECTIVES ACCOMPLISHED IN 2013:

- Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- Soccer goals were painted
- Beach improvements for the pond; new guard chairs, new roped off swimming areas and creation of lap lane
- Installation of Pulsar Chlorination System
- Researched diamond improvement for the Fairy Chasm baseball diamons
- Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- Maintain 2 park shelters, play structures at Village Park and Fairy Chasm Park.
- Rehab the Fairy Chasm ball diamond in the fall of 2014; laser grading, lip removal, installation of new ball diamond mix, base installation and top dressing.

Village Park and Pond Fund

- Replace Pond platform
- Research additional program offerings during pond hours within the facility.

BUDGET SUMMARY:

- The 2014 budget keeps the tax levy support remains at the 2011 level of $47,500.
- The 2014 budget reflects a deficit of $1,067.00. Staff will monitor expenditures through 2014 to reduce or eliminate the deficit if possible.
- If levy support were to be cut the days the Pond is open will be reduced from 72 days open down to between 60-65 days open.

VILLAGE OF BROWN DEER

VILLAGE PARK AND POND FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 152 - Village Park & Pond Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
152-000-11-4-00-10	General Property Taxes	47,500	47,500	47,500	47,500	47,500	0	0
Totals for dept 000-11-TAXES		47,500	47,500	47,500	47,500	47,500	0	0
Dept 000-67-PARKS & CULTURE/RECREATION								
152-000-67-4-20-10	Fairy Chasm Park Permits	1,520	1,120	1,500	1,120	1,500	0	0
152-000-67-4-20-20	Village Park Permits	4,163	4,921	4,785	4,150	4,785	0	0
152-000-67-4-20-50	Other Charges	273	250	0	500	500	500	0
152-000-67-4-34-10	Pond Admissions	19,868	21,989	19,000	14,980	19,000	0	0
152-000-67-4-34-20	Pond Memberships	3,563	5,451	5,200	3,108	5,200	0	0
152-000-67-4-34-30	Concession Sales	7,714	7,821	7,500	5,627	7,500	0	0
Totals for dept 000-67-PARKS & CULTURE/RECREATION		37,101	41,552	37,985	29,485	38,485	500	1
Dept 000-81-INTEREST INCOME								
152-000-81-4-00-10	Investment Interest	636	553	402	0	0	(402)	(100)
Totals for dept 000-81-INTEREST INCOME		636	553	402	0	0	(402)	(100)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
152-000-92-4-10-00	Transfer from General Fund	0	3,238	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		0	3,238	0	0	0	0	0
TOTAL ESTIMATED REVENUES		85,237	92,843	85,887	76,985	85,985	98	0
APPROPRIATIONS								

VILLAGE OF BROWN DEER

VILLAGE PARK AND POND FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 520-52								
152-520-52-5-11-25	Program Salaries-Park & Pond	35,405	36,610	37,000	30,690	36,000	(1,000)	(3)
152-520-52-5-15-10	WI Retirement	0	104	0	0	0	0	0
152-520-52-5-15-15	FICA	2,708	2,801	2,830	2,348	2,754	(76)	(3)
152-520-52-5-22-10	Natural Gas/Electric Service	6,662	3,737	3,500	3,800	3,800	300	9
152-520-52-5-22-20	Sewer/Water Services	2,813	2,977	3,800	3,250	3,500	(300)	(8)
152-520-52-5-35-10	Building Supplies	221	143	750	400	750	0	0
152-520-52-5-35-40	Equip Repair/Maint Supplies	140	1,112	1,200	2,348	1,200	0	0
152-520-52-5-37-10	Operation Materials	21,710	23,149	23,835	15,000	20,000	(3,835)	(16)
152-520-52-5-39-70	Program Supplies & Expenses	4,032	6,047	4,500	3,121	4,000	(500)	(11)
152-520-52-5-80-10	New/Replace Equipment	2,933	0	1,000	7,514	1,000	0	0
Totals for dept 520-52-		76,624	76,680	78,415	68,471	73,004	(5,411)	(7)
Dept 521-52								
152-521-52-5-11-25	Program Salaries-Fairy Chasm	3,565	5,446	4,275	4,895	4,740	465	11
152-521-52-5-15-15	FICA	273	417	344	374	363	19	6
152-521-52-5-22-10	Natural Gas/Electric Service	321	341	350	400	400	50	14
152-521-52-5-22-20	Sewer/Water Services	713	678	750	700	700	(50)	(7)
152-521-52-5-23-20	Turf Maintenance	2,822	2,906	2,822	2,967	3,145	323	11
152-521-52-5-35-40	Equip Repair/Maint Supplies	2,342	3,962	4,700	3,107	4,700	0	0
152-521-52-5-80-10	New/Replace Equipment	0	0	0	1,814	0	0	0
Totals for dept 521-52-		10,036	13,750	13,241	14,257	14,048	807	6
TOTAL APPROPRIATIONS		86,660	90,430	91,656	82,728	87,052	(4,604)	(5)
NET OF REVENUES/APPROPRIATIONS - FUND 152		(1,423)	2,413	(5,769)	(5,743)	(1,067)	4,702	(82)
BEGINNING FUND BALANCE		47,628	46,206	48,619	38,816	38,816	(9,803)	(20)
ENDING FUND BALANCE		46,205	48,619	42,850	33,073	37,749	(5,101)	(12)

Recreation Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

The Village of Brown Deer Recreation Department provides a youth and adult instruction and athletic programming services for both residents and non-residents. These include adult sports leagues, adult instruction, youth instruction, community programs and aquatics program. In addition, the Park and Recreation Department collaborates with Brown Deer School District, Brown Deer organizations, and clubs to provide recreation services throughout the community.

The Park and Recreation Program Fund is a self-supporting fund accounting for the operation of park and recreation programs. Funds are segregated in this special fund to account for the revenues and expenditures in the following accounts Building Supervision, Advertising, Fundraising, Miscellaneous Expenses, Adult Sport Leagues, Adult Instruction, Youth Instruction, Community Programs, Aquatic Programs, and Senior Programs.

SERVICES PROVIDED:

All services are provided in the form of athletic and recreational programming. Each program is detailed within the activity measures section below.

STAFFING:

The Park and Program Fund activities are coordinated by the Park and Recreation permanent staff. These administration activities are recorded in the Village's General Fund. Other salaries within the Park and Program Fund represent part-time instructors, sports referees and umpires. There are no permanent employees related to this fund, but rather the Village contracts with individuals on an as-needed basis for specific program offerings. Some individual charges per hour, others per game or per participant, therefore no FTE information is available for this Fund.

ACTIVITY MEASURES:

The Park and Recreation Program Fund administer the following programs:

Activity	2009 Participants	2010 Participants	2011 Participants	2012 Participants	2013 Est/ Participants	2013 Participants
Adult Sports Leagues:						
Men's Softball League	8 Teams	7 Teams	8 Teams	8 Teams	5 Teams	8 Teams
Women's Softball League	5 Teams	5 Teams	5 Teams	5 Teams	4 Teams	8 Teams
Volleyball Leagues	5 Teams	6 Teams	5 Teams	6 Teams	6 Teams	6 Teams

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For the Fiscal Year Beginning January 1, 2014

Recreation Program Fund

Activity	2009 Participants	2010 Participants	2011 Participants	2012 Participants	2013 Est. Participants	2014 Budgeted Participants
Adult Instruction Programs:						
Ballroom Dance	126	79	67	13	no longer offer	
Fitness Dance	155	117	153	122	98	100-150
Golf Lessons	14	19	low enrollment	9	8	10-25
Sheepshead Tournament	33	38	25	22	20	40
Strong & Fit	73	72	80	63	50	60-80
Yoga	257	234	169	169	156	125-200
Zumba	141	161	251	337	221	200-250
Youth Instruction Programs						
Academy of Dance	32	41	22	23	17	20-35
Arts and Crafts	27	16	19	low enrollment	29	20-30
Babysitter Training	19	17	12	10	7	10-20
Drama	11	12	16	14	7	15-25
Falcon 21 CLC		49	80	203	80	50-100
Kids Ltd.	326	246	250	136	150	200-300
Mikrosoccer	21	41	56	57	49	20-40
Summer Music	7	low enrollment	12	low enrollment	not offered	10
Summer Playground	89	61	67	77	66	75-100
T-Ball Instrution	27	25	40	25	27	15-30
Track and Field	13	18	26	low enrollment	16	15-25
Volleyball Skills / Team Camp	16	17	low enrollment	low enrollment	low enrollment	30-50
Youth Soccer Clinic	33	34	37	24	29	30-40
Youth Sports Club	35	18	18	15	17	20-30
Youth Tennis Lessons	54	45	35	40	32	35-55
Aquatics Programs						
Open Swim	120	76	130	83	91	75-125
Swim Lessons	588	425	438	448	418	375-475
Lifeguard Training	10	8	11	4	3	12
Adult/Youth Programs						
Digital Camera	25	14	14	9	16	15-30
Senior Programs						
AARP Driving Safety	14	12	low enrollment	16	not offered	10-25
Senior Exercise	113	130	134	148	140	80-125

Recreation Program Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per adult participant	$ 124.95	$ 119.23	$ 124.34	$ 124.34	$ 124.34
Efficient Municipal Gov't	Cost per youth participant	$ 133.68	$ 128.74	$ 161.84	$ 161.84	$ 161.84
Cost per capita	Operating costs	$ 7.70	$ 7.40	$ 8.50	$ 8.50	$ 8.50

OBJECTIVES ACCOMPLISHED IN 2013:

- Continue to work with School District to offer program that fits the needs of the students and the adult residents of the Village
- Support the quality of life in Brown Deer by continuing to provide quality affordable program for youth, adults and senior
- Research new programs that will fit recreational and educational needs of the Village
- Work toward increased enrollments in all recreation programs

OBJECTIVES TO BE ACCOMPLISHED IN 2013:

- Continue to work with School District to offer programs that fits the needs of the students and the adult residents of the Village
- Support the quality of life in Brown Deer by continuing to provide quality affordable program for youth, adults and senior
- Research new programs that will fit recreational and educational needs of the Village
- Work toward increased enrollments in all recreation programs

BUDGET SUMMARY:

- The 2013 budget is on pace to operate with a surplus $1,488.04.
- The 2014 budget shows the fund operating with a surplus of $3790.00
- The current 2014 will increase program fees for the majority of the programs offered. Increase will offset charges from the new recreation program registration software.
- The 2014 returning staff will receive $0.25 on their anniversary date.

VILLAGE OF BROWN DEER

RECREATION PROGRAM FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 153 - Recreation Program Fund								
ESTIMATED REVENUES								
Dept 000-67-PARKS & CULTURE/RECREATION								
153-000-67-4-30-20	Adult Sport Leagues	5,926	5,855	6,860	4,633	6,860	0	0
153-000-67-4-30-25	Adult Instruction	23,966	20,800	24,209	14,500	24,641	432	2
153-000-67-4-30-30	Youth Instruction	30,452	23,798	33,000	22,530	27,828	(5,172)	(16)
153-000-67-4-30-35	Community Programs	1,598	1,620	2,000	1,395	2,350	350	18
153-000-67-4-30-40	Aquatic Program	21,635	16,968	22,430	17,227	22,185	(245)	(1)
153-000-67-4-30-45	Senior Programs	1,458	1,594	2,200	1,500	2,000	(200)	(9)
153-000-67-4-30-50	Other Program Charges	0	25	0	137	150	150	0
153-000-67-4-30-60	Community Center - Misc Revenue	0	0	0	150	1,000	1,000	0
Totals for dept 000-67-PARKS & CULTURE/RECREATION		85,035	70,660	90,699	62,072	87,014	(3,685)	(4)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
153-000-73-4-20-70	Other Intergovt'l Revenue	0	4,546	0	16,000	16,000	16,000	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		0	4,546	0	16,000	16,000	16,000	0
Dept 000-81-INTEREST INCOME								
153-000-81-4-00-10	Investment Interest	459	422	150	0	0	(150)	(100)
Totals for dept 000-81-INTEREST INCOME		459	422	150	0	0	(150)	(100)
Dept 000-82-MISCELLANEOUS REVENUE								
153-000-82-4-00-30	Fund Raising Programs	7,770	7,972	6,280	7,617	8,150	1,870	30
Totals for dept 000-82-MISCELLANEOUS REVENUE		7,770	7,972	6,280	7,617	8,150	1,870	30

VILLAGE OF BROWN DEER

RECREATION PROGRAM FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 000-85-DONATIONS								
153-000-85-4-53-10	Donations - Rec Programs	500	250	250	250	250	0	0
153-000-85-4-53-20	Donations - Community Center	0	0	0	21,235	0	0	0
Totals for dept 000-85-DONATIONS		500	250	250	21,485	250	0	0
TOTAL ESTIMATED REVENUES		93,764	83,850	97,379	107,174	111,414	14,035	14
APPROPRIATIONS								
Dept 000-53								
153-000-53-5-11-10	Part-time/Temporary	3,618	40	2,500	0	0	(2,500)	(100)
153-000-53-5-11-25	Program Salaries-Reg/Bldg Sup	2,541	2,994	3,300	6,472	7,008	3,708	112
153-000-53-5-15-10	WRS Retirement	501	2	0	0	0	0	0
153-000-53-5-15-15	FICA	471	232	444	495	536	92	21
153-000-53-5-30-40	Public Notices/Advertising	998	676	1,000	50	1,000	0	0
153-000-53-5-39-70	Fund Raising Supplies & Exp	7,385	7,663	5,900	7,295	7,740	1,840	31
153-000-53-5-39-75	Miscellaneous Supplies & Expen	0	0	750	1,001	0	(750)	(100)
Totals for dept 000-53-		15,514	11,607	13,894	15,313	16,284	2,390	17
Dept 541-53								
153-541-53-5-11-25	Program Salaries-Adult Sport	2,819	2,899	3,350	2,611	3,412	62	2
153-541-53-5-15-15	FICA	216	220	258	200	261	3	1
153-541-53-5-39-70	Program Supplies & Expenses	995	1,135	1,725	1,032	1,725	0	0
Totals for dept 541-53-		4,030	4,254	5,333	3,843	5,398	65	1
Dept 542-53								
153-542-53-5-11-25	Program Salaries-Adult Inst	17,324	14,552	17,476	13,238	16,792	(684)	(4)

VILLAGE OF BROWN DEER
RECREATION PROGRAM FUND
2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
153-542-53-5-15-15	FICA	1,325	1,119	1,337	1,001	1,252	(85)	(6)
153-542-53-5-39-70	Program Supplies & Expenses	464	1,188	500	1,256	285	(215)	(43)
Totals for dept 542-53-		19,113	16,859	19,313	15,495	18,329	(984)	(5)
Dept 543-53								
153-543-53-5-11-25	Program Salaries-Youth Inst	20,342	21,853	20,426	25,421	34,702	14,276	70
153-543-53-5-15-15	FICA	1,501	1,687	1,563	1,621	2,415	852	55
153-543-53-5-38-30	Donation Expenditures	0	0	0	277	0	0	0
153-543-53-5-39-70	Program Supplies & Expenses	10,423	9,866	10,250	3,433	5,624	(4,626)	(45)
Totals for dept 543-53-		32,266	33,406	32,239	30,752	42,741	10,502	33
Dept 544-53								
153-544-53-5-11-25	Program Salaries-Comm Prog	829	1,049	1,728	1,280	1,728	0	0
153-544-53-5-15-15	FICA	63	80	132	98	132	0	0
153-544-53-5-39-70	Program Supplies & Expenses	295	77	300	0	300	0	0
Totals for dept 544-53-		1,187	1,206	2,160	1,378	2,160	0	0
Dept 545-53								
153-545-53-5-11-25	Program Salaries-Aquatic	15,410	11,643	18,173	10,952	16,395	(1,778)	(10)
153-545-53-5-15-15	FICA	1,180	891	1,390	838	1,251	(139)	(10)
153-545-53-5-39-70	Program Supplies & Expenses	1,760	1,647	1,200	653	1,080	(120)	(10)
Totals for dept 545-53-		18,350	14,181	20,763	12,443	18,726	(2,037)	(10)
Dept 546-53								
153-546-53-5-11-25	Program Salaries-Senior	860	0	3,608	0	3,608	0	0
153-546-53-5-15-15	FICA	66	0	276	0	278	2	1
153-546-53-5-39-70	Program Supplies & Expenses	0	25	150	0	100	(50)	(33)

VILLAGE OF BROWN DEER

RECREATION PROGRAM FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Totals for dept 546-53-		926	25	4,034	0	3,986	(48)	(1)
Dept 547-53-Community Center								
153-547-53-5-39-70	Program Supplies & Expenses	0	0	0	5,542	0	0	0
153-547-53-5-39-75	Miscellaneous Supplies & Expen	0	0	0	3,594	0	0	0
153-547-53-5-80-10	New/Replace Equipment	0	0	0	17,325	0	0	0
Totals for dept 547-53-Community Center		0	0	0	26,461	0	0	0
TOTAL APPROPRIATIONS		91,386	81,538	97,736	105,685	107,624	9,888	10
NET OF REVENUES/APPROPRIATIONS - FUND 153		2,378	2,312	(357)	1,489	3,790	4,147	(1,162)
BEGINNING FUND BALANCE		40,372	42,750	45,063	45,982	45,982	919	2
ENDING FUND BALANCE		42,750	45,062	44,706	47,471	49,772	5,066	11

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For the Fiscal Year Beginning January 1, 2014

July 4th Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

July 4th Program Fund contains accounts for the operation of the 4th of July Celebration. The Village annually celebrates Independence Day with a parade and fireworks display. The parade has approximately 70 different units of participation including local businesses, community organizations, state and local officials as well as musical performers. After the parade, residents and non-residents alike are invited to Village Park for children's games, bingo, live music and food and beverages.

SERVICES PROVIDED:

- Parade event for local businesses and organizations
- Fireworks display
- Bingo tent
- Children's games
- Tour of Historical School House
- Live music
- Corn Roast, Ice cream party
- Food and Beer tents

STAFFING:

The majority of the work for this event is handled by volunteers who manage the food and beverage tents as well as raffle ticket sales. The general administration of the event is handled by the Park and Recreation Department. These costs are included in the Village's General Fund. The expenditures included for salaries within this fund are primarily for maintenance, clean up and program staff time the day of the event.

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Raffle tickets sold	1700	2607	2334	2700	2700
Fireworks duration	30 Min	30 Min	30 Min	30 Min	30 Min
Parade units	68	63	59	60	60
Volunteers participating	80	77	75	80	80

PERFORMANCE MEASURES:

Efficiency Measure	2009	2010	2011	2012	2013	2014
Operating costs	$ 2.23	$ 2.08	$ 3.03	$ 3.16	$ 3.16	$ 3.16

OBJECTIVES ACCOMPLISHED IN 2013:

- Continue to increase business and residents donations.
- Enhance fireworks show, parade and entertainment if funding permits

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Continue to operate the event with a positive balance.
- Continue to increase business and residents donations.
- Enhance fireworks show and entertainment if funding permits

BUDGET SUMMARY:

- The 2014 budget revenues and expenditure will be the same as the 2013 budget. Staff is working with the Kass family to fund the 2014 fireworks show for the amount of 16,000.00.

VILLAGE OF BROWN DEER

JULY 4TH PROGRAM FUND

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 154 - 4th of July Fund								
ESTIMATED REVENUES								
Dept 000-67-PARKS & CULTURE/RECREATION								
154-000-67-4-41-10	4th of July Sales	8,666	5,623	8,800	7,357	8,800	0	0
154-000-67-4-41-20	Raffle Ticket Sales	2,607	2,334	2,700	1,707	2,500	(200)	(7)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		11,273	7,957	11,500	9,064	11,300	(200)	(2)
Dept 000-81-INTEREST INCOME								
154-000-81-4-00-10	Investment Interest	230	202	250	0	0	(250)	(100)
Totals for dept 000-81-INTEREST INCOME		230	202	250	0	0	(250)	(100)
Dept 000-82-MISCELLANEOUS REVENUE								
154-000-82-4-00-50	Miscellaneous Revenue	314	0	450	0	450	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		314	0	450	0	450	0	0
Dept 000-85-DONATIONS								
154-000-85-4-54-10	Donations - 4th of July	30,228	28,250	29,000	29,322	29,000	0	0
Totals for dept 000-85-DONATIONS		30,228	28,250	29,000	29,322	29,000	0	0
TOTAL ESTIMATED REVENUES		42,045	36,409	41,200	38,386	40,750	(450)	(1)
APPROPRIATIONS								
Dept 000-53								
154-000-53-5-11-25	Program Salaries-4th of July	541	316	923	0	923	0	0

VILLAGE OF BROWN DEER

JULY 4TH PROGRAM FUND

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
154-000-53-5-15-15	FICA	41	24	77	0	77	0	0
154-000-53-5-20-40	Printing Services	1,802	2,079	2,250	2,734	2,500	250	11
154-000-53-5-39-70	Program Supplies & Expenses	8,924	9,745	9,000	7,814	9,000	0	0
154-000-53-5-40-10	Fireworks	16,000	16,000	16,000	16,000	16,000	0	0
154-000-53-5-40-15	Parade & Awards	5,700	7,120	6,000	5,283	6,200	200	3
154-000-53-5-40-20	Entertainment	1,070	1,070	1,500	1,485	1,700	200	13
154-000-53-5-40-25	Raffle Supplies & Expenses	625	625	625	625	625	0	0
154-000-53-5-40-50	Misc/Transfer to Reserves	309	210	0	0	0	0	0
154-000-53-5-51-50	Insurance Expense	1,392	1,407	1,500	1,485	1,500	0	0
Totals for dept 000-53-		36,404	38,596	37,875	35,426	38,525	650	2
TOTAL APPROPRIATIONS		36,404	38,596	37,875	35,426	38,525	650	2
NET OF REVENUES/APPROPRIATIONS - FUND 154		5,641	(2,187)	3,325	2,960	2,225	(1,100)	(33)
BEGINNING FUND BALANCE		20,162	25,802	23,615	26,715	26,715	3,100	13
ENDING FUND BALANCE		25,803	23,615	26,940	29,675	28,940	2,000	7

Street Lighting – Special Assessment Funds

PROGRAM MANAGER: Village Engineering/GIS Services Manager

PROGRAM DESCRIPTION:

The Village's Street Lighting – Special Assessment Funds report expenditures for the operation and maintenance of various street lighting systems located in different areas of the Village. In the past, the Village has approved development agreements which assess the annual costs against the adjacent benefiting parcels. These assessments are placed on the benefiting owner's yearly property tax bills based on the actual costs of operation and maintenance for that year. The Village is responsible to pay for the cost of electricity and also contracts for maintenance. For financial statement and budgetary purposes all the special assessments for these various street lighting systems are combined into a single Special Assessment Fund.

All Special Assessment Funds have developed fund balance reserves. These reserve funds are intended to be utilized when street light poles need to be replaced or substantial upgrades to equipment need to be made. The Village's Fund Balance Policy states that the fund balance should be equal to the current replacement cost of the street lighting systems. Given that directive, the 2013 special assessment charges for each street lighting system were determined as follows:

- The N. Kildeer Ct. – W. Brown Deer Rd. Street Lighting System Special Assessment Fund has accumulated enough reserves to cover the full replacement cost of that street light system.

- Four out of the remaining five street light systems have fund balances less than the full replacement cost. Since assessments and fund reserves fluctuate from year to year, the decisions on how much to place into fund reserves are reviewed annually.

- The Park Plaza Subdivision Street Lighting System, which is the Village's largest system, has the largest replacement cost and the smallest fund reserve. Therefore, a minimum amount ($2,000) will be set aside annually in the Park Plaza annual assessment in an attempt to build up the fund reserve.

The first page summarizes the totals for all of the Special Assessment Funds. Individual Special Assessment Fund history and 2014 budget amounts are shown following the consolidated page. The bottom of each page also shows the estimated replacement cost for that lighting system and the difference between the current fund balance reserves and the estimated system value.

Village of Brown Deer

Street Lighting Fund Summary

2014 Budget

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 BUDGET	PCT CHANGE
ESTIMATED REVENUES								
	Street Lighting	38,684	32,202	38,553	38,553	36,642	(1,911)	(0)
	Investment Interest	1,751	1,545	560	560	410	(150)	(0)
	Miscellaneous Revenue	841	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		41,276	33,747	39,113	39,113	37,052	(2,061)	(0)
APPROPRIATIONS								
	Natural Gas/Electric Service	19,700	19,561	19,809	19,045	13,139	(6,670)	(0)
	Street Lighting Maint Services	9,714	6,953	15,741	15,741	20,504	4,763	0
	Administration Services	6,000	5,796	3,500	3,500	3,500	0	0
TOTAL APPROPRIATIONS		35,414	32,310	39,050	38,286	37,143	(1,907)	(0)
NET OF REVENUES/APPROPRIATIONS		5,862	1,437	63	827	(91)	(154)	(2)
BEGINNING FUND BALANCE		169,661	175,525	175,983	184,119	184,119	8,136	0
ENDING FUND BALANCE		175,525	175,983	176,545	185,446	184,528	7,983	0

VILLAGE OF BROWN DEER

BROWN DEER BUSINESS PARK STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 170 - BD Business Park Street Light Fund								
ESTIMATED REVENUES								
Dept 000-24								
170-000-24-4-00-10	Street Lighting	4,031	4,217	4,755	4,755	6,722	1,967	41
Totals for dept 000-24-		4,031	4,217	4,755	4,755	6,722	1,967	41
Dept 000-81-INTEREST INCOME								
170-000-81-4-00-10	Investment Interest	380	339	100	100	100	0	0
Totals for dept 000-81-INTEREST INCOME		380	339	100	100	100	0	0
TOTAL ESTIMATED REVENUES		4,411	4,556	4,855	4,855	6,822	1,967	41
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
170-000-34-5-22-10	Natural Gas/Electric Service	2,842	2,686	2,868	2,868	3,520	652	23
170-000-34-5-23-30	Street Lighting Maint Services	228	2,601	1,386	1,386	2,702	1,316	95
170-000-34-5-26-75	Administration Services	1,000	793	500	500	500	0	0
170-000-34-5-35-40	Equip Repair/Maint Supplies	288	0	0	0	0	0	0
Totals for dept 000-34-STATE SHARED REVENUE		4,358	6,080	4,754	4,754	6,722	1,968	41
TOTAL APPROPRIATIONS		4,358	6,080	4,754	4,754	6,722	1,968	41
NET OF REVENUES/APPROPRIATIONS - FUND 170		53	(1,524)	101	101	100	(1)	(1)
BEGINNING FUND BALANCE		39,338	39,392	37,867	37,129	37,129	(738)	(2)
ENDING FUND BALANCE		39,391	37,868	37,968	37,230	37,229	(739)	(2)

VILLAGE OF BROWN DEER

KILDEER COURT STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 171 - Kildeer Court Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
171-000-24-4-00-10	Street Lighting	2,921	2,484	3,528	3,528	3,710	182	5
Totals for dept 000-24-		2,921	2,484	3,528	3,528	3,710	182	5
Dept 000-81-INTEREST INCOME								
171-000-81-4-00-10	Investment Interest	526	475	150	150	150	0	0
Totals for dept 000-81-INTEREST INCOME		526	475	150	150	150	0	0
TOTAL ESTIMATED REVENUES		3,447	2,959	3,678	3,678	3,860	182	5
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
171-000-34-5-22-10	Natural Gas/Electric Service	1,145	697	755	755	2,435	1,680	223
171-000-34-5-23-30	Street Lighting Maint Services	228	228	2,273	2,273	775	(1,498)	(66)
171-000-34-5-26-75	Administration Services	1,000	1,120	500	500	500	0	0
171-000-34-5-35-40	Equip Repair/Maint Supplies	0	158	0	0	0	0	0
Totals for dept 000-34-STATE SHARED REVENUE		2,373	2,203	3,528	3,528	3,710	182	5
TOTAL APPROPRIATIONS		2,373	2,203	3,528	3,528	3,710	182	5
NET OF REVENUES/APPROPRIATIONS - FUND 171		1,074	756	150	150	150	0	0
BEGINNING FUND BALANCE		55,630	56,705	57,461	59,120	59,120	1,659	3
ENDING FUND BALANCE		56,704	57,461	57,611	59,270	59,270	1,659	3

VILLAGE OF BROWN DEER

OPUS NORTH STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 172 - Opus North Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
172-000-24-4-00-10	Street Lighting	2,817	3,286	3,374	3,374	3,178	(196)	(6)
Totals for dept 000-24-		2,817	3,286	3,374	3,374	3,178	(196)	(6)
Dept 000-81-INTEREST INCOME								
172-000-81-4-00-10	Investment Interest	234	211	75	75	75	0	0
Totals for dept 000-81-INTEREST INCOME		234	211	75	75	75	0	0
TOTAL ESTIMATED REVENUES		3,051	3,497	3,449	3,449	3,253	(196)	(6)
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
172-000-34-5-22-10	Natural Gas/Electric Service	2,417	1,635	1,432	1,432	1,228	(204)	(14)
172-000-34-5-23-30	Street Lighting Maint Services	1,241	228	1,442	1,442	1,450	8	1
172-000-34-5-26-75	Administration Services	1,000	1,111	500	500	500	0	0
172-000-34-5-35-40	Equip Repair/Maint Supplies	0	(2,600)	0	0	0	0	0
Totals for dept 000-34-STATE SHARED REVENUE		4,658	374	3,374	3,374	3,178	(196)	(6)
TOTAL APPROPRIATIONS		4,658	374	3,374	3,374	3,178	(196)	(6)
NET OF REVENUES/APPROPRIATIONS - FUND 172		(1,607)	3,123	75	75	75	0	0
BEGINNING FUND BALANCE		26,188	24,581	27,705	27,617	27,617	(88)	0
ENDING FUND BALANCE		24,581	27,704	27,780	27,692	27,692	(88)	0

VILLAGE OF BROWN DEER

PARK PLAZA STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 173 - Park Plaza Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
173-000-24-4-00-10	Street Lighting	21,777	15,915	20,764	20,764	16,155	(4,609)	(22)
Totals for dept 000-24-		21,777	15,915	20,764	20,764	16,155	(4,609)	(22)
Dept 000-81-INTEREST INCOME								
173-000-81-4-00-10	Investment Interest	212	159	50	50	50	0	0
Totals for dept 000-81-INTEREST INCOME		212	159	50	50	50	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
173-000-82-4-00-50	Miscellaneous Revenue	841	0	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		841	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		22,830	16,074	20,814	20,814	16,205	(4,609)	(22)
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
173-000-34-5-22-10	Natural Gas/Electric Service	10,923	12,069	11,964	11,964	3,041	(8,923)	(75)
173-000-34-5-23-30	Street Lighting Maint Services	7,014	2,104	8,298	8,298	12,614	4,316	52
173-000-34-5-26-75	Administration Services	1,000	793	500	500	500	0	0
173-000-34-5-35-40	Equip Repair/Maint Supplies	0	3,851	0	0	0	0	0
Totals for dept 000-34-STATE SHARED REVENUE		18,937	18,817	20,762	20,762	16,155	(4,607)	(22)
TOTAL APPROPRIATIONS		18,937	18,817	20,762	20,762	16,155	(4,607)	(22)
NET OF REVENUES/APPROPRIATIONS - FUND 173		3,893	(2,743)	52	52	50	(2)	(4)
BEGINNING FUND BALANCE		9,305	13,197	10,454	16,815	16,815	6,361	61
ENDING FUND BALANCE		13,198	10,454	10,506	16,867	16,865	6,359	61

VILLAGE OF BROWN DEER

NORTH ARBON DRIVE STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 174 - North Arbon Drive Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
174-000-24-4-00-10	Street Lighting	3,281	3,612	3,678	3,678	4,033	355	10
Totals for dept 000-24-		3,281	3,612	3,678	3,678	4,033	355	10
Dept 000-81-INTEREST INCOME								
174-000-81-4-00-10	Investment Interest	297	271	150	150	0	(150)	(100)
Totals for dept 000-81-INTEREST INCOME		297	271	150	150	0	(150)	(100)
TOTAL ESTIMATED REVENUES		3,578	3,883	3,828	3,828	4,033	205	5
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
174-000-34-5-22-10	Natural Gas/Electric Service	1,596	1,957	1,950	1,186	1,443	(507)	(26)
174-000-34-5-23-30	Street Lighting Maint Services	228	443	1,228	1,228	2,090	862	70
174-000-34-5-26-75	Administration Services	1,000	1,269	500	500	500	0	0
174-000-34-5-35-40	Equip Repair/Maint Supplies	0	300	0	0	0	0	0
Totals for dept 000-34-STATE SHARED REVENUE		2,824	3,969	3,678	2,914	4,033	355	10
TOTAL APPROPRIATIONS		2,824	3,969	3,678	2,914	4,033	355	10
NET OF REVENUES/APPROPRIATIONS - FUND 174		754	(86)	150	914	0	(150)	(100)
BEGINNING FUND BALANCE		30,552	31,307	31,220	31,794	31,794	574	2
ENDING FUND BALANCE		31,306	31,221	31,370	32,708	31,794	424	1

VILLAGE OF BROWN DEER

BROWN DEER CORPORATE PARK STREET LIGHTING FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 175 - BD Corporate Park Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
175-000-24-4-00-10	Street Lighting	3,857	2,688	2,454	2,454	2,844	390	16
Totals for dept 000-24-		3,857	2,688	2,454	2,454	2,844	390	16
Dept 000-81-INTEREST INCOME								
175-000-81-4-00-10	Investment Interest	102	101	35	35	35	0	0
Totals for dept 000-81-INTEREST INCOME		102	101	35	35	35	0	0
TOTAL ESTIMATED REVENUES		3,959	2,789	2,489	2,489	2,879	390	16
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
175-000-34-5-22-10	Natural Gas/Electric Service	777	829	840	840	1,472	632	75
175-000-34-5-23-30	Street Lighting Maint Services	487	114	1,114	1,114	873	(241)	(22)
175-000-34-5-26-75	Administration Services	1,000	914	500	500	500	0	0
Totals for dept 000-34-STATE SHARED REVENUE		2,264	1,857	2,454	2,454	2,845	391	16
TOTAL APPROPRIATIONS		2,264	1,857	2,454	2,454	2,845	391	16
NET OF REVENUES/APPROPRIATIONS - FUND 175		1,695	932	35	35	34	(1)	(3)
BEGINNING FUND BALANCE		8,648	10,343	11,275	11,644	11,644	369	3
ENDING FUND BALANCE		10,343	11,275	11,310	11,679	11,678	368	3

Strehlow Donation Fund

PROGRAM MANAGER: Treasurer/Comptroller

PROGRAM DESCRIPTION:

In July of 2012, the Village of Brown Deer received a donation check for $66,000 from the Naomi Strehlow Administrative Trust. Half of the money ($33,000) was designated for the Park and Recreation Department for summer youth programs and the other half ($33,000) was designated for the Village Library's summer reading program.

VILLAGE OF BROWN DEER

STREHLOW DONATION FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 180 - Strehlow Donation Fund								
ESTIMATED REVENUES								
Dept 000-85-DONATIONS								
180-000-85-4-10-10	Donation Revenue Park & Rec	0	33,000	0	0	0	0	0
180-000-85-4-20-10	Donation Revenue Library	0	33,000	0	0	0	0	0
Totals for dept 000-85-DONATIONS		0	66,000	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	66,000	0	0	0	0	0
APPROPRIATIONS								
Dept 000-51-DUE FROM OTHER FUNDS								
180-000-51-5-39-11	Donation Expense Library	0	890	5,000	0	0	(5,000)	(100)
Totals for dept 000-51-DUE FROM OTHER FUNDS		0	890	5,000	0	0	(5,000)	(100)
Dept 000-52								
180-000-52-5-39-10	Donation Expense Park & Rec	0	0	5,000	0	0	(5,000)	(100)
Totals for dept 000-52-		0	0	5,000	0	0	(5,000)	(100)
TOTAL APPROPRIATIONS		0	890	10,000	0	0	(10,000)	(100)
NET OF REVENUES/APPROPRIATIONS - FUND 180		0	65,110	(10,000)	0	0	10,000	(100)
BEGINNING FUND BALANCE		0	0	65,110	99,736	99,736	34,626	53
ENDING FUND BALANCE		0	65,110	55,110	99,736	99,736	44,626	81

DEBT SERVICE FUND

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

Debt Service Fund

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt used for Tax Incremental Financing District projects or Utility projects are reported within the applicable fund. This section includes the following schedules:

- Overall Debt Service Fund Budget 2014
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2013 and 2014 payments and ending balances by funding source (tax levy, Water, Sanitary Sewer, Storm Water or Tax Incremental Financing District).
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source, financed by the Debt Service Fund, or Utilities.
- Debt Repayment Schedules – By Debt Issue – TIF Debt Issues: shows the repayment schedule for each TIF related borrowing.

The purpose for each obligation is summarized below, the funding sources, original amount and amounts outstanding are presented on the List of Outstanding Debt:

General Obligation Promissory Notes – 2006
Notes were issued to finance Village Hall HVAC system upgrades, computer and workstation upgrades within the Administrative Services Department, a backhoe and excavator for the Public Works Departments and for improvements and improvements to the Village Hall parking lot.

General Obligation Capital Improvement Bonds – 2006
These bonds were issued to finance 60th Street reconstruction, Beaver Creek storm water bank restoration at Brown Deer Road and 60th Street, storm water parking lot improvements, and annual sanitary sewer and water main relay projects.

Taxable General Obligation Community Development Bonds – 2006
$1,775,000 for TIF District #2 purchase of the Kohl's property by the CDA and to provide development funds for General Capital Bradley LLC to redevelop west side of North Sherman Blvd. $3,805,000 for TIF District #3 to provide development funds for General Capital Brown Deer, LLC to redevelop northwest corner of North 60th Street and Brown Deer Road and Lowe's to redevelop area of 6300 block of West Brown Deer Road.

Taxable General Obligation Community Development Bonds – 2007
These bonds were issued for TIF District #2 for relocation and developer infrastructure costs for both sides of North Sherman Blvd at West Bradley Road by General Capital Bradley, LLC.

Debt Service Fund

General Obligation Corporate Purpose Bonds – 2008
These bonds were issued to finance sub-surface best management practices and ditch naturalization at 51st St within the storm water utility, and annual water and sanitary sewer relay projects.

Taxable General Obligation Refunding Bonds – 2008
These bonds were issued to refund a portion of the 2004 Taxable Note Anticipation Notes, which had been issued for land acquisition on the Park Plaza property. The remaining portion of that debt was repaid with cash on hand.

State Trust Fund Loan - 2009
This loan was issued for a developer agreement payment for an office building in TIF District #4.

General Obligation Refunding Bonds – 2009
These bonds refunded the 1999 General Obligation Refunding Bonds, which were used for storm water improvements, water utility main, facility improvements, and public works equipment.

General Obligation Corporate Purpose Bonds – 2010
These bonds were issued to finance the railroad crossing and bike trail, street rehabilitation on Dean Road and County Line Road, the Original Village streetscape in TIF District # 4, HVAC upgrade at the Library, and roof repairs at the Municipal Complex.

Taxable General Obligation Refunding Bonds – 2011
These bonds refunded the 2003 State Trust Fund Loan that was borrowed to pay off the Village's Wisconsin Retirement System unfunded pension liability.

State Trust Fund Loan – 2011
This loan was used to fund two salt trucks for the Department of Public Works.

General Obligation Promissory Notes – 2011
These notes were used to fund street improvements, water improvements, sanitary sewer improvements, park equipment, and capital improvements relating to dispatch consolidation.

General Obligation Refunding Bonds – 2012
These bonds refunded the capital improvement projects for 2002-2004. These projects included street rehabilitation, parking lot, parks, and storm water improvement projects, as well as improvements to the public works garage.

General Obligation Promissory Notes – 2012
These notes were used for street improvements, water system and sanitary sewer improvements, and capital equipment.

State Trust Fund Loan – 2012
This loan was used to purchase new accounting software, an end loader for DPW, and a new phone system in November of 2012.

Taxable General Obligation Refunding Bonds – 2012
These will refund the $5.580m of Taxable GO Bonds from 2006 and the $1.1m in State Trust Fund Loan from 2001.

VILLAGE OF BROWN DEER

DEBT SERVICE FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE 2013 AMENDED BUDGET	PCT CHANGE
Fund 210 - Debt Service Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
210-000-11-4-00-10	General Property Taxes	741,031	835,004	834,181	834,181	813,655	(20,526)	(2)
Totals for dept 000-11-TAXES		741,031	835,004	834,181	834,181	813,655	(20,526)	(2)
Dept 000-81-INTEREST INCOME								
210-000-81-4-00-10	Investment Interest	555	5,743	300	0	300	0	0
Totals for dept 000-81-INTEREST INCOME		555	5,743	300	0	300	0	0
Dept 000-91								
210-000-91-4-00-10	Bond Proceeds	625,000	400,000	0	0	0	0	0
210-000-91-4-00-60	Premium on debt issuance	0	9,656	0	0	0	0	0
Totals for dept 000-91-		625,000	409,656	0	0	0	0	0
TOTAL ESTIMATED REVENUES		1,366,586	1,250,403	834,481	834,181	813,955	(20,526)	(2)
APPROPRIATIONS								
Dept 000-81-INTEREST INCOME								
210-000-81-5-01-10	Principal - 2001 GO Cap Imp Bo	85,000	490,000	0	0	0	0	0
210-000-81-5-03-10	Principal - 2003 STFL	624,035	0	0	0	0	0	0
210-000-81-5-06-20	Principal - 2006 GO Bonds	25,000	25,000	25,000	25,000	30,000	5,000	20
210-000-81-5-06-30	Principal - 2006 GO Prom Notes	155,000	160,000	165,000	165,000	170,000	5,000	3
210-000-81-5-08-10	Principal - 2008 Taxable Refun	140,000	145,000	155,000	155,000	0	(155,000)	(100)
210-000-81-5-09-10	PRINCIPAL - 2009 GO Ref Bonds	70,741	74,400	75,620	75,620	84,157	8,537	11
210-000-81-5-10-10	Principal - 2010 GO Bonds	0	43,025	44,370	44,370	71,261	26,891	61
210-000-81-5-10-11	Principal - 2011 Taxable Refun	0	40,000	50,000	50,000	50,000	0	0
210-000-81-5-10-12	Principal - 2011 GO Corp Purp	0	0	0	0	50,000	50,000	0
210-000-81-5-10-13	Principal-2011 State Trust Fund Loan	0	0	64,764	64,764	68,497	3,733	6
210-000-81-5-10-14	Principal-2012 GO Refunding Bonds	0	0	96,800	97,237	99,448	2,648	3

VILLAGE OF BROWN DEER

DEBT SERVICE FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE 2013 AMENDED BUDGET	PCT CHANGE
210-000-81-5-10-15	Principal - 2012 State Trust Fund Loan	0	0	0	35,600	36,412	36,412	0
Totals for dept 000-81-INTEREST INCOME		1,099,776	977,425	676,554	712,591	659,775	(16,779)	(2)
Dept 000-82-MISCELLANEOUS REVENUE								
210-000-82-5-00-10	Issuance Costs	25,000	12,111	0	0	0	0	0
210-000-82-5-01-10	Interest - 2001 GO Cap Imp Bon	23,226	12,332	0	0	0	0	0
210-000-82-5-03-10	Interest - 2003 STFL	43,714	0	0	0	0	0	0
210-000-82-5-06-20	Interest - 2006 GO Bonds	14,170	13,170	12,170	6,335	11,070	(1,100)	(9)
210-000-82-5-06-30	Interest - 2006 GO Prom Notes	35,625	29,640	23,465	13,300	17,100	(6,365)	(27)
210-000-82-5-08-10	Interest - 2008 Taxable Refund	15,640	9,865	3,410	3,410	0	(3,410)	(100)
210-000-82-5-09-10	INTEREST - 2009 GO Ref Bonds	6,190	4,738	3,049	1,997	0	(3,049)	(100)
210-000-82-5-10-10	Interest - 2010 GO Bonds	95,988	64,018	63,067	31,781	62,675	(392)	(1)
210-000-82-5-10-11	Interest - 2011 Taxable Refund	0	28,547	19,560	10,005	18,660	(900)	(5)
210-000-82-5-10-12	Interest - 2011 GO Corp Purpos	0	12,338	15,279	7,625	14,778	(501)	(3)
210-000-82-5-10-13	Interest-2011 State Trust Fund Loan	0	0	10,630	10,630	6,898	(3,732)	(35)
210-000-82-5-10-14	Interest-2012 GO Refunding Bonds	0	3,495	6,996	4,000	5,061	(1,935)	(28)
210-000-82-5-10-15	Interest - 2012 State Trust Fund Loan	0	0	0	1,217	6,638	6,638	0
210-000-82-5-10-16	2012 GO Corp Bonds Interest	0	0	0	3,819	11,000	11,000	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		259,553	190,254	157,626	94,119	153,880	(3,746)	(2)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
210-000-92-5-10-00	Debt Discount costs	2,500	0	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		2,500	0	0	0	0	0	0
TOTAL APPROPRIATIONS		1,361,829	1,167,679	834,180	806,710	813,655	(20,525)	(2)
NET OF REVENUES/APPROPRIATIONS - FUND 210		4,757	82,724	301	27,471	300	(1)	(0)
BEGINNING FUND BALANCE		17,009	21,766	104,491	58,466	58,466	(46,025)	(44)
ENDING FUND BALANCE		21,766	104,490	104,792	85,937	58,766	(46,026)	(44)

Village of Brown Deer
List of Outstanding Debt
12/31/2014

Name of Debt	Issue Date	Original Amount	Funding Source	2014 Payment Principal	2014 Payment Interest	Balance 12/31/2014
Water/Sewer/Storm/Village Bonds and Notes						
GO Promissory Notes	4/1/2006	1,300,000	Tax Levy	170,000	17,100	365,000
GO Corporate Purpose Bonds		545,000	Water	35,000	13,790	325,000
GO Corporate Purpose Bonds		675,000	Sewer	40,000	16,910	400,000
GO Corporate Purpose Bonds		800,000	Storm	50,000	20,135	475,000
GO Corporate Purpose Bonds		415,000	Tax Levy	30,000	11,070	260,000
Total	4/1/2006	2,435,000	Total	155,000	61,905	1,460,000
GO Corporate Purpose Bonds		371,250	Water	23,100	9,829	250,800
GO Corporate Purpose Bonds		337,500	Sewer	21,000	8,936	228,000
GO Corporate Purpose Bonds		416,250	Storm	25,900	11,020	281,200
Total	4/3/2008	1,125,000	Total	70,000	29,785	760,000
Taxable GO Refunding Bonds	4/3/2008	690,000	Tax Levy	-	-	-
GO Corporate Purpose Bonds		184,200	Water	41,400	518	-
GO Corporate Purpose Bonds		100,656	Sewer	22,623	283	-
GO Corporate Purpose Bonds		875,705	Storm	196,820	2,460	-
GO Corporate Purpose Bonds		374,439	Tax Levy	84,157	1,052	-
Total	10/13/2009	1,535,000	Total	345,000	4,313	-
GO Corporate Purpose Bonds		1,440,000	Tax Levy	71,261	61,623	1,281,344
GO Corporate Purpose Bonds		3,915,000	TIF #4	193,739	167,539	3,483,656
Total	4/5/2010	5,355,000	Total	265,000	229,162	4,765,000
GO Corp Refunding	5/9/2011	625,000	Tax Levy	50,000	18,660	485,000
GO Promissory Notes		610,000	Water	25,000	13,375	535,000
GO Promissory Notes		190,000	Sewer	5,000	4,214	170,000
GO Promissory Notes		630,000	Tax Levy	50,000	14,778	580,000
Total	12/12/2011	1,430,000	Total	80,000	32,367	1,285,000
GO Refunding Bonds		400,000	Tax Levy	99,448	5,061	203,315
GO Refunding Bonds		505,000	Storm	125,552	6,389	256,685
Total	4/23/2012	905,000	Total	225,000	11,450	460,000

Name of Debt	Issue Date	Original Amount	Funding Source	2014 Payment Principal	2014 Payment Interest	Balance 12/31/2014
GO Promissory Notes		510,000	Water	20,000	9,678	470,000
GO Promissory Notes		305,000	Sewer	10,000	5,738	280,000
GO Promissory Notes		550,000	Tax Levy	-	11,000	550,000
Total	11/26/2012	1,365,000	Total	30,000	26,415	1,300,000
State Trust Fund Loans:						
State Trust Fund Loan	12/20/2011	277,000	Tax Levy	68,497	6,898	143,739
State Trust Fund Loan	11/26/2012	301,122	Tax Levy	36,412	6,638	229,110
Tax Incremental Financing District Debt:						
Taxable GO Bonds		1,775,000	TIF #2	120,000	17,325	255,000
Taxable GO Bonds		3,805,000	TIF #3	170,000	25,025	370,000
Total	9/29/2006	5,580,000	Total	290,000	42,350	625,000
Taxable GO Comm Devel Bond	5/7/2007	3,355,000	TIF #2	230,000	132,205	2,315,000
State Trust Fund Loan	1/23/2009	1,100,000	TIF #4	-	-	-
GO Refunding Bonds		1,270,000	TIF #2	35,000	25,025	1,185,000
GO Refunding Bonds		3,035,000	TIF #3	50,000	68,898	2,910,000
GO Refunding Bonds		1,040,000	TIF #4	55,000	22,923	910,000
Total	11/26/2012	5,345,000	Total	140,000	116,845	5,005,000
Total				$ 2,154,909	$ 736,093	$ 19,197,849
Total Water				$ 144,500	$ 47,190	$ 1,580,800
Total Sewer				98,623	36,081	1,078,000
Total Storm				398,272	40,004	1,012,885
Total Tax Levy				659,775	153,880	4,097,508
Total TIF #2				385,000	174,555	3,755,000
Total TIF #3				220,000	93,923	3,280,000
Total TIF #4				248,739	190,462	4,393,656
Total Debt Service Payments				$ 2,154,909	$ 736,093	$ 19,197,849

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget

Debt Name	GO Promissory Notes		GO Corp Purp Bonds					
Original Amt	$1,300,000		$2,435,000					
Date	4/1/2006		4/1/2006					
Funding	Total - Levy		Water Portion		Sewer Portion		Storm Portion	
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	170,000	17,100	35,000	13,790	40,000	16,910	50,000	20,135
2015	180,000	10,450	35,000	12,390	45,000	15,210	50,000	18,135
2016	185,000	3,515	35,000	10,990	45,000	13,410	55,000	16,035
2017	-	-	40,000	9,490	45,000	11,610	55,000	13,835
2018	-	-	40,000	7,890	50,000	9,710	55,000	11,635
2019	-	-	40,000	6,290	50,000	7,710	60,000	9,335
2020	-	-	45,000	4,579	55,000	5,596	65,000	6,819
2021	-	-	45,000	2,756	55,000	3,369	65,000	4,186
2022	-	-	45,000	923	55,000	1,128	70,000	1,435
2023	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032								
2033								
Outstanding 12/31/14	$ 535,000	$ 31,065	$ 360,000	$ 69,098	$ 440,000	$ 84,653	$ 525,000	$ 101,550

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget
(continued)

GO Corp Purp Bonds (concluded) $2,435,000 4/1/2006				GO Corp Purp Bonds (Associated) $1,125,000 4/3/2008						
Tax Levy Portion		Total		Water Portion		Sewer Portion		Storm Portion		Tota
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
30,000	11,070	155,000	61,905	23,100	9,829	21,000	8,936	25,900	11,020	70,000
30,000	9,870	160,000	55,605	23,100	9,055	21,000	8,233	25,900	10,152	70,000
30,000	8,670	165,000	49,105	23,100	8,258	21,000	7,508	25,900	9,259	70,000
30,000	7,470	170,000	42,405	26,400	7,379	24,000	6,708	29,600	8,273	80,000
30,000	6,270	175,000	35,505	26,400	6,415	24,000	5,832	29,600	7,193	80,000
35,000	4,970	185,000	28,305	28,050	5,393	25,500	4,904	31,450	6,048	85,000
35,000	3,561	200,000	20,555	28,050	4,320	25,500	3,929	31,450	4,845	85,000
35,000	2,144	200,000	12,455	31,350	3,169	28,500	2,882	35,150	3,554	95,000
35,000	718	205,000	4,203	31,350	1,939	28,500	1,763	35,150	2,174	95,000
-	-	-	-	33,000	660	30,000	600	37,000	740	100,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
$ 290,000	$ 54,743	$ 1,615,000	$ 310,043	$ 273,900	$ 56,417	$ 249,000	$ 51,295	$ 307,100	$ 63,258	$ 830,000

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget
(continued)

GO Refunding Bonds
$1,535,000
10/13/2009

al	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
29,785	41,400	518	22,623	283	196,820	2,460	84,157	1,052	345,000	4,313
27,440	-	-	-	-	-	-	-	-	-	-
25,025	-	-	-	-	-	-	-	-	-	-
22,360	-	-	-	-	-	-	-	-	-	-
19,440	-	-	-	-	-	-	-	-	-	-
16,345	-	-	-	-	-	-	-	-	-	-
13,094	-	-	-	-	-	-	-	-	-	-
9,605	-	-	-	-	-	-	-	-	-	-
5,876	-	-	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
$ 170,970	$ 41,400	$ 518	$ 22,623	$ 283	$ 196,820	$ 2,460	$ 84,157	$ 1,052	$ 345,000	$ 4,313

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget
(continued)

GO Corporate Purpose Bonds $5,355,000 4/5/2010						Taxable GO Refunding Bonds(Associated) $625,000 5/9/2011		
CIP-Sum (Tax Levy)		TIF#4		Total		Total		Lev
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
71,261	61,623	193,739	167,539	265,000	229,162	50,000	18,660	50,000
73,950	59,532	201,050	161,856	275,000	221,388	55,000	17,385	80,000
75,294	57,068	204,706	155,157	280,000	212,225	55,000	15,735	80,000
77,983	54,268	212,017	147,546	290,000	201,814	55,000	14,085	80,000
80,672	51,094	219,328	138,912	300,000	190,006	60,000	12,120	80,000
82,017	47,678	222,983	129,623	305,000	177,301	60,000	9,840	85,000
84,706	44,091	230,294	119,874	315,000	163,965	65,000	7,286	85,000
87,395	40,218	237,605	109,343	325,000	149,561	65,000	4,459	90,000
90,083	36,069	244,916	98,061	334,999	134,130	70,000	1,523	-
94,118	31,576	255,882	85,847	350,000	117,423	-	-	-
95,462	26,787	259,538	72,832	355,000	99,619	-	-	-
98,151	21,777	266,849	59,209	365,000	80,986	-	-	-
63,193	17,496	171,807	47,566	235,000	65,062	-	-	-
65,882	13,978	179,118	38,002	245,000	51,980	-	-	-
68,571	10,238	186,429	27,832	255,000	38,070	-	-	-
71,261	6,261	193,739	17,018	265,000	23,279	-	-	-
72,605	2,106	197,395	5,724	270,000	7,830	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,352,604	$ 581,860	$ 3,677,395	$ 1,581,941	$ 5,029,999	$ 2,163,801	$ 535,000	$ 101,093	$ 630,000

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget
(continued)

GO Promissory Notes(Associated) $1,430,000 12/12/2011							GO Refunding Bonds $905,000 4/23/2012			
y	Water		Sewer		Total		Levy		Stormwater	
Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
14,778	25,000	13,375	5,000	4,214	80,000	32,367	99,448	5,061	125,552	6,389
13,378	25,000	12,950	10,000	4,089	115,000	30,417	99,448	3,072	125,552	3,878
11,622	25,000	12,578	10,000	3,918	115,000	28,118	103,868	1,039	131,132	1,311
9,829	25,000	12,235	10,000	3,754	115,000	25,818	-	-	-	-
7,986	25,000	11,933	10,000	3,599	115,000	23,518	-	-	-	-
5,969	30,000	11,554	10,000	3,438	125,000	20,961	-	-	-	-
3,754	30,000	11,117	10,000	3,277	125,000	18,148	-	-	-	-
1,310	30,000	10,753	10,000	3,135	130,000	15,198	-	-	-	-
-	30,000	10,183	10,000	2,931	40,000	13,114	-	-	-	-
-	30,000	9,378	10,000	2,657	40,000	12,035	-	-	-	-
-	30,000	8,574	10,000	2,382	40,000	10,956	-	-	-	-
-	35,000	7,647	10,000	2,093	45,000	9,740	-	-	-	-
-	35,000	6,598	10,000	1,792	45,000	8,390	-	-	-	-
-	35,000	5,550	10,000	1,491	45,000	7,041	-	-	-	-
-	35,000	4,439	10,000	1,173	45,000	5,612	-	-	-	-
-	35,000	3,266	10,000	838	45,000	4,104	-	-	-	-
-	40,000	2,010	10,000	503	50,000	2,513	-	-	-	-
-	40,000	670	10,000	168	50,000	838	-	-	-	-
$ 68,626	$ 560,000	$ 154,810	$ 175,000	$ 45,452	$ 1,365,000	$ 268,888	$ 302,764	$ 9,172	$ 382,236	$ 11,578

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2014 Budget
(concluded)

GO Corporate Bonds
$1,365,000
11/26/2012

Total		Levy		Water		Sewer		Total	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
225,000	11,450	-	11,000	20,000	9,678	10,000	5,738	30,000	26,415
225,000	6,950	-	11,000	20,000	9,548	10,000	5,673	30,000	26,220
235,000	2,350	-	11,000	20,000	9,418	15,000	5,591	35,000	26,009
-	-	50,000	10,500	20,000	9,153	15,000	5,393	85,000	25,045
-	-	95,000	9,050	25,000	8,703	15,000	5,093	135,000	22,845
-	-	100,000	7,100	25,000	8,203	15,000	4,793	140,000	20,095
-	-	100,000	5,100	25,000	7,703	15,000	4,493	140,000	17,295
-	-	100,000	3,100	25,000	7,203	15,000	4,193	140,000	14,495
-	-	105,000	1,050	25,000	6,703	15,000	3,893	145,000	11,645
-	-	-	-	25,000	6,203	15,000	3,593	40,000	9,795
-	-	-	-	25,000	5,703	15,000	3,293	40,000	8,995
-	-	-	-	25,000	5,203	15,000	2,993	40,000	8,195
-	-	-	-	25,000	4,684	15,000	2,681	40,000	7,365
-	-	-	-	30,000	4,093	15,000	2,359	45,000	6,451
-	-	-	-	30,000	3,448	15,000	2,036	45,000	5,484
-	-	-	-	30,000	2,750	15,000	1,688	45,000	4,438
-	-	-	-	30,000	2,000	20,000	1,250	50,000	3,250
-	-	-	-	30,000	1,250	20,000	750	50,000	2,000
		-	-	35,000	438	20,000	250	55,000	688
		-	-	-	-	-	-	-	-
$ 685,000	$ 20,750	$ 550,000	$ 68,900	$ 490,000	$ 112,076	$ 290,000	$ 65,748	$ 1,330,000	$ 246,724

CAPITAL PROJECTS FUNDS

Capital Project Fund

Capital Project funds are used to account for the Village's major capital acquisition and construction activities. Capital grants, shared revenues for capital acquisition and borrowed funds for capital projects, other than those associated with enterprise funds are accounted for in the capital projects funds. Capital Project funds also include the Village's Tax Incremental Financing Districts. The Village operates the following Capital Project funds:

Capital Improvement Fund:

This fund accounts for major construction projects. Revenue sources include debt proceeds, tax levy, grants and interest earning. During the 2010 budget process the Equipment Replacement Fund, Capital Improvement Fund and North Shore Asset Sale Fund were combined into one new fund called the Capital Projects Fund.

Tax Increment Financing District (TIF) #2, #3, and #4:

Revenue and expenditures related to economic development and construction within the specific boundaries of the TIF's are accounted for within this fund. Revenues are generated through a tax increment which supports economic development and debt service payments on debt issued for specific projects with the TIF's boundaries.

Village of Brown Deer
Capital Projects Fund Summary
2014 Budget

Account Name	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Adopted Budget	Change from 2013 Budget	Chg %
Revenues							
Tax Levy	$ 1,366,825	$ 1,896,792	$ 1,752,816	$ 1,685,918	$ 1,784,242	$ 31,426	1.79%
Special Assessments	-	-	-	-	-	-	0.00%
State & Federal Revenue	17,157	7,256	7,104	5,663	4,557	(2,547)	-35.85%
Other Municipalities	-	12,500	43,100	12,000	12,000	(31,100)	-72.16%
Interest Income	58,396	34,363	13,000	7,000	13,000	-	0.00%
Other Revenue	7,078	29,010	-	1,232	-	-	0.00%
Debt Proceeds	1,036,408	1,991,268	62,000	68,546	1,660,000	1,598,000	2577.42%
Transfers in	-	-	-	-	-	-	100.00%
Total Revenues	$ 2,485,864	$ 3,971,189	$ 1,878,020	$ 1,780,359	$ 3,473,799	$ 1,595,779	84.97%
Expenditures							
General Gov't Capital	46,081	270,866	145,800	145,800	130,700	(15,100)	-10.36%
Public Safety Capital	625,131	669,771	343,767	532,138	462,052	118,285	34.41%
Public Works Capital	525,561	474,129	1,324,000	1,170,732	1,728,500	404,500	30.55%
Spec. Rev. Funds Capital	198,304	140,235	46,200	23,815	194,200	148,000	320.35%
Professonal Services	51,110	59,080	16,000	60,052	16,000	-	0.00%
Administrative Charge	382,442	423,224	419,657	421,008	407,512	(12,145)	-2.89%
TIF Projects	384,261	354,930	2,105,000	2,408,100	5,000	(2,100,000)	-99.76%
Misc. Expenditures	428,578	21,615	-	(99,500)	-	-	0.00%
Principal on long-term debt	476,441	4,944,061	661,181	1,863,466	853,739	192,558	29.12%
Interest on long-term debt	779,915	698,172	636,069	458,802	458,942	(177,127)	-27.85%
Total Expenditures	$3,897,824	$8,056,083	$5,697,674	$6,984,413	$4,256,645	($1,441,029)	-25.29%
Revenues Over/(Under) Expenditures	$ (1,411,960)	$ (4,084,894)	$ (3,819,654)	$ (5,204,054)	$ (782,846)		
Beginning Fund Balance	$6,613,577	$5,201,619	$5,471,144	$2,273,945	$2,273,945		
Ending Fund Balance	$5,201,617	$5,471,144	$1,651,490	($2,929,859)	$1,491,599		

Capital Project Fund

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

The Capital Project Fund accounts for capital expenditures of the Village, which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2014 Budget document includes the following:

- Capital Improvement Project Fund 2014 Budget
- 2013 and 2014 Budget Project Detail: lists each project budgeted for in 2013 and 2014 along with funding

Capital expenditures are defined as costs associated with one of the following:

- Purchases of tangible items such as equipment, furniture or vehicles
- Payment for building improvements such as roof replacements and telephone systems
- Payments for infrastructure, construction, or replacements such as road rehabilitation
- Purchases of intangible items such as software or the Village's share of capital assets for the jointly operated North Shore Fire Department

In order to identify the projects to be budgeted in 2014, the Village undertook a five year capital plan. The goal of the five year plan was to determine the Village's long term capital needs and a funding plan to accommodate those needs. The plan recognizes that the Village's annual need for capital expenditures exceeds the current annual funding streams and outlines a ten year plan to meet these needs. The plan calls for a 3% increase to the Village's capital tax levy every year since 2010 and relies on existing fund balances to bridge this gap in the near term.

Capital Planning Process

The Village began the capital planning process by summarizing all existing capital assets including equipment, buildings, and infrastructure assets purchased with an individual value more than $5,000. Department heads then completed a capital needs assessment. One part of that assessment was to review their existing asset inventory and ensure that assets needing replacement during the next five years were requested.

Once all capital purchase requests were received, they were split into five groups.

- Non-Debt Financed Purchase Requests
- Debt Financed Purchase Requests
- Storm Water Utility Purchase Requests
- Sanitary Sewer Utility Purchase Requests
- Water Utility Purchase Requests

Non-Debt Financed Purchase Requests

Non-debt financed purchase requests can be thought of as falling into one of three categories annually recurring, smaller dollar purchases or shorter lived assets. The Village desires to finance those purchases, which recur annually through annual revenues rather than borrowed funds. This method allows for tax rate stabilization and lower debt service

Capital Project Fund

payments due to fewer borrowings. The Village also desires not to borrow for lower cost assets as the cost of financing can become too high in comparison to the asset's overall value. In some cases, it is the combination of dollar amount and asset life that result in the asset being shown within this category.

Debt Financed Purchase Requests

Debt financed purchase requests are higher cost, more infrequent purchase requests. Due to the infrequency of purchase, paying for these assets with annual operating funds would lead to a tax rate which fluctuated significantly from one year to the next. In order to maintain tax levy stability, the Village plans to finance these purchases with long term debt. The full listing of purchase requests falling into this category.

Storm Water, Sanitary Sewer and Water Utility Purchase Requests

These requests are primarily for infrastructure improvement that relate to one of the Village's utilities. The costs of these assets may be financed through user fees and funds on hand or the issuance of long-term debt. If debt financing is used the debt will be repaid through user fees of that utility, rather than through the general tax levy.

Once a comprehensive listing of capital assets was accumulated, the Village began the process of determining how to pay for these purchases. The Village desired to be able to purchase non-debt purchase requests through annual operating revenues such as tax levy and interest income; however, the current level of operating revenues is not sufficient to meet these needs. Village staff reviewed the project requests to verify that they were in line with the Village's overall goals.

Village staff and board members recognize that delaying capital maintenance and replacement of equipment result in higher future costs and decreased resident service and quality of life. The Village also recognizes that large increases to property taxes are not desirable. In order to meet all of these objectives, the Village designed a ten-year funding plan.

This plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests. Reserves on hand were derived from the North Shore Fire Department Asset Sale Fund, the Capital Improvement Fund, and the Equipment Replacement Fund, which have now been combined into the Capital Improvement Fund. Reserve funds are projected to be $1,337,964 at the end of 2013. The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the Village to gradually increase the tax levy to fund these purchases rather than including large one-time jumps. The plan includes a 3% increase in the capital project tax levy, which began in 2010. This plan also minimizes the need to borrow for annual or small dollar purchases resulting in lower overall costs.

In order to complete the ten-year plan the Village determined the long term borrowing needs for debt financed projects. The Village would plan to borrow bi-annually to fund the projects shown on page 4 through year 2017. The plan then assumes that debt financed projects would average approximately $500,000 per year after 2017 and continue with a bi-annual debt issue until the fund is self-sustaining. Sample debt repayment schedules were

Capital Project Fund

developed and allow the Village to decrease the tax levy needed for principal and interest payments over time. This levy savings is then used to pay for annual capital purchases. The ten-year plan further assumes a 1% increase in the debt service fund levy.

Because the funding for capital purchases comes from current capital tax levy, future debt service available levy, reserves on hand and future borrowings, it is desirable to see how all of these parts come together with all of the projected asset purchases.

Long-term funding plans for utility asset purchases and utility rate analysis are reported within the 2014 operating budget for each utility.

Policy Management

The Village's general obligation debt, under State of Wisconsin statutes, is capped at 5% of the Village's equalized value; as of January 1, 2013, the Village's total general obligation debt was at $22,088,850. The Village's internal debt management policy restricts total outstanding general obligation debt to less than 40% of the debt limit. The Village's debt policy also restricts the debt service levy to less than 20% of the total tax levy. Based on the proposed borrowings and repayment schedules the Village will be in compliance with both of these policies.

We would encourage you to review the full five year capital plan for more information on the long term vision for the Village. The 2014 budget by necessity focuses on capital expenditures planned for 2014. Unless otherwise noted in the descriptions below, none of these expenditures are expected to produce significant changes in operating costs either in the form of savings or additional expenditures beyond current levels.

SIGNIFICANT 2014 PROJECTS:

- Village Hall – Building Improvement – Remodel of the Village Board room to include new lighting and ceiling. ADA remodel to the snack counter and mail center.

- Village Hall Computer Equipment – Information Technology Upgrades and Improvements: The Village is looking at going to a paperless document management system and a new geographic information system (GIS).

- Police Department Equipment – Vehicles: The project consists of purchasing of marked and unmarked squad cars (vehicles that meet police vehicle specifications). Replace older marked and unmarked police vehicles in order to maintain serviceability, reasonable maintenance expenses and reliability. Based upon past experience with vehicles used by the police department, squad car dependability significantly diminishes after 3 years for marked squad cars and 4 years for unmarked squad cars. The 2013 budget amount includes replacement of three marked squad cars.

- Fire Department – NSFD Capital Contribution: The Village participates in a joint program for fire service with six other communities called the North Shore Fire Department. The Department was formed on January 1, 1995 by a cooperative agreement with the Villages of Bayside, Fox Point, River Hills, Shorewood, and White Fish Bay and the City of Glendale. The Department was formed in order to operate more economically by sharing staff, equipment, and resources than each individual department could. As a part

Capital Project Fund

of this agreement, the Village is responsible for making payments for debt service and capital purchases.

- Department of Public Works – Street Sweeper. The department needs to replace the current Street Sweeper which was last purchased in 2002. The department will be looking to obtain a new street sweeper due to rising maintenance cost and lock of availability of parts for current street sweeper..

- Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. The Village plans to coordinate road maintenance efforts with those of the Water, Storm water and Sanitary Sewer Utilities.

- Street Rehabilitation –County Line Road Reconstruction: This proposal calls for the pavement on W. County Line Road to be replaced in a joint project with the City of Mequon. Mequon has agreed in principal to cost-share on this project and be the lead agency.

- Street Rehabilitation – Dean Road Modification and Repair: This proposal calls for the removal and replacement of failed asphalt, the reduction of pavement width, the installation of storm sewers and enclosing existing roadside drainage ditches as well as adding sidewalks. The Village has already issued $326,000 in debt for this project.

- Park & Recreation Equipment – Pond Platform: This proposal calls for the replacement of the entire platform located in the center of the Village Pond. This platform was put in place around 1970 and has been examined by a structure engineer and is in need of replacement.

BUDGET SUMMARY:

- The 2014 budget shows a 3% increase the tax levy for capital projects.

Village of Brown Deer
Ten Year Funding Plan
Objective: Total Revenues = Annualized Expenditures without Reserves

Year	Capital Tax levy	Available Debt Service Levy	Interest on Reserves	Other Revenues	Total Revenues	Annualized Expenditures	Over/Short Funded with Reserves	Estimated Reserve Balance
2010	331,380	-	25,243	10,500	367,123	593,872	(226,749)	1,035,403
2011	341,321	-	13,718	10,710	365,749	639,775	(274,026)	823,393
2012	351,651	-	27,595	28,610	407,765	703,330	(295,565)	1,544,083
								$ 1,417,156
2013	362,108	-	-	43,100	405,208	817,767	(412,559)	1,004,597
2014	372,971	8,119	17,580	88,000	486,671	819,842	(333,171)	671,426
2015	384,160	6,040	13,429	-	403,628	767,341	(363,713)	307,713
2016	395,685	16,580	6,154	-	418,419	732,865	(314,446)	(6,733)
2017	407,556	252,725	(135)	-	660,145	698,828	(38,683)	(45,415)
2018	419,782	261,423	(908)	4,500	684,797	712,805	(28,007)	(73,422)
2019	432,376	190,382	(1,468)	4,500	625,789	727,061	(101,272)	(174,694)
2020	445,347	200,667	(3,494)	4,500	647,020	741,602	(94,581)	(269,276)
2021	458,707	211,882	(5,386)	4,500	669,704	756,434	(86,730)	(356,006)
2022	472,469	312,623	(7,120)	4,500	782,472	771,563	10,909	(345,097)
2023	486,643	429,201	(6,902)	4,500	913,442	786,994	126,448	(218,649)

Notes:

1 Under this plan the Tax Levy for Capital Purchases would be increased by 3% annually beginning in 2010.

2 Annualized expenditures are taken from the list of non-debt financed purchase requests for 2013 - 2017 and increase by 2% thereafter.

3 Available debt service is determined by the decrease in debt service levy needs based on estimated future borrowings as necessary for the bond financed capital asset purchases. Actual repayment schedules and borrowing amounts may vary, however it is projected that this tax levy not needed for debt service would be levied for capital purposes instead.

4 Reserves include projected ending fund balance for the North Shore Asset Sale, Capital Improvement and the Equipment Replacement funds.

Village of Brown Deer
Proforma Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Fund
2013 - 2017

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Tax Levy Capital	$ 362,108	$ 372,971	$ 384,160	$ 395,685	$ 407,556	$ 419,782	$ 432,376	$ 445,347	$ 458,707	$ 472,469
Available Debt Service Levy	-	8,119	6,040	16,580	252,725	261,423	190,382	200,667	211,882	312,623
Total Levy	362,108	381,090	390,200	412,265	660,280	681,206	622,757	646,014	670,590	785,092
Interest on reserves	-	17,580	13,429	6,154	(135)	(908)	(1,468)	(3,494)	(5,386)	(7,120)
Grants, donations and other	-	88,000	580,000	-	-	-	-	-	-	-
Debt Proceeds	4,130,000	776,000	-	1,012,000	-	1,000,000	-	1,000,000	-	1,000,000
Total Revenues	4,492,108	1,262,671	983,628	1,430,419	660,145	1,680,297	621,289	1,642,520	665,204	1,777,972
Expenditures										
Annual Requests	817,767	819,842	767,341	732,865	698,828	712,805	727,061	741,602	756,434	771,563
Bond Requests	4,052,000	581,000	775,000	845,000	167,000	500,000	500,000	500,000	500,000	500,000
Total Expenditures	4,869,767	1,400,842	1,542,341	1,577,865	865,828	1,212,805	1,227,061	1,241,602	1,256,434	1,271,563
Change in fund balance	(377,659)	(138,171)	(558,713)	(147,446)	(205,683)	467,493	(605,772)	400,919	(591,230)	506,409
Fund balances beginning	1,417,156	1,039,497	901,326	342,613	195,167	(10,515)	456,978	(148,794)	252,124	(339,106)
Fund balances ending	$ 1,039,497	$ 901,326	$ 342,613	$ 195,167	$ (10,515)	$ 456,978	$ (148,794)	$ 252,124	$ (339,106)	$ 167,303

VILLAGE OF BROWN DEER

CAPITAL IMPROVEMENT PROJECT

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 320 - Capital Improvement Project Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
320-000-11-4-00-10	General Property Taxes	341,421	351,561	362,108	331,458	372,000	9,892	3
Totals for dept 000-11-TAXES		341,421	351,561	362,108	331,458	372,000	9,892	3
Dept 000-31-ACCOUNTS RECEIVALBE								
320-000-31-4-00-10	Federal Grant Revenue	5,120	0	0	0	0	0	0
Totals for dept 000-31-ACCOUNTS RECEIVALBE		5,120	0	0	0	0	0	0
Dept 000-35-STATE GRANTS								
320-000-35-4-30-30	Other Aids	7,648	152	0	0	0	0	0
Totals for dept 000-35-STATE GRANTS		7,648	152	0	0	0	0	0
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-4-20-40	Other Municipalities	0	12,500	43,100	12,000	12,000	(31,100)	(72)
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		0	12,500	43,100	12,000	12,000	(31,100)	(72)
Dept 000-81-INTEREST INCOME								
320-000-81-4-00-10	Investment Interest	19,122	8,262	5,000	1,000	5,000	0	0
Totals for dept 000-81-INTEREST INCOME		19,122	8,262	5,000	1,000	5,000	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
320-000-82-4-00-50	Miscellaneous Revenue	0	28,610	0	832	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	28,610	0	832	0	0	0

Dept 000-83-OTHER INCOME								
320-000-83-4-00-10	Sale of Equipment	6,878	0	0	0	0	0	0
Totals for dept 000-83-OTHER INCOME		6,878	0	0	0	0	0	0
Dept 000-85-DONATIONS								
320-000-85-4-60-10	Donations - Beautification	200	400	0	400	0	0	0
Totals for dept 000-85-DONATIONS		200	400	0	400	0	0	0
Dept 000-91								
320-000-91-4-00-10	Proceeds Long-Term Debt	907,000	851,122	0	0	1,600,000	1,600,000	0
320-000-91-4-00-30	Debt Funding Credit	33,596	22,406	0	11,124	0	0	0
320-000-91-4-00-60	Premium on debt issuance	4,473	4,927	0	0	0	0	0
Totals for dept 000-91-		945,069	878,455	0	11,124	1,600,000	1,600,000	0
TOTAL ESTIMATED REVENUES		1,325,458	1,279,940	410,208	356,814	1,989,000	1,578,792	385
APPROPRIATIONS								
Dept 000-71								
320-000-71-5-81-10	General Gov't Equipment	10,896	130,796	20,000	20,000	5,000	(15,000)	(75)
320-000-71-5-82-10	Consulting Services	11,713	0	0	0	0	0	0
320-000-71-5-82-20	Building Imprvmts-Village Hall	0	1,529	93,200	93,200	70,000	(23,200)	(25)
320-000-71-5-82-50	Village Hall - Computer Equip	4,000	53,142	32,600	32,600	55,700	23,100	71
320-000-71-5-82-60	Admin Services/Mgr Equip	19,472	85,399	0	0	0	0	0
Totals for dept 000-71-		46,081	270,866	145,800	145,800	130,700	(15,100)	(10)
Dept 000-72								
320-000-72-5-81-20	Police Dept. Equipment	89,846	287,488	145,335	80,000	253,050	107,715	74
320-000-72-5-81-25	Fire Dept. Capital	192,971	191,939	193,908	193,908	194,500	592	0
320-000-72-5-82-20	Building Improvmts-Pub Safety	0	1,800	0	0	0	0	0
320-000-72-5-82-25	Consolidated Dispatch	342,314	188,544	4,524	258,230	14,502	9,978	221
Totals for dept 000-72-		625,131	669,771	343,767	532,138	462,052	118,285	34

Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-5-81-30	Public Works Equipment	278,917	126,501	177,000	20,000	148,500	(28,500)	(16)
320-000-73-5-82-30	Street Rehabilitation	247,496	282,711	1,147,000	1,147,000	1,580,000	433,000	38
320-000-73-5-82-40	Sidewalk Projects	(1,252)	24,468	0	0	0	0	0
320-000-73-5-82-45	Street/Traffic Lighting	0	40,449	0	3,732	0	0	0
320-000-73-5-82-55	Engineering Equip	400	0	0	0	0	0	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		525,561	474,129	1,324,000	1,170,732	1,728,500	404,500	31
Dept 000-76								
320-000-76-5-81-10	Library Equipment	15,297	50,061	0	4,516	0	0	0
320-000-76-5-82-10	Building Improvements-Library	125,988	88,657	0	1,290	0	0	0
320-000-76-5-82-25	Park & Recreation Equip	54,491	0	20,000	2,000	135,000	115,000	575
Totals for dept 000-76-		195,776	138,718	20,000	7,806	135,000	115,000	575
Dept 000-77								
320-000-77-5-82-60	Beautification Projects	2,528	1,517	26,200	16,009	59,200	33,000	126
Totals for dept 000-77-		2,528	1,517	26,200	16,009	59,200	33,000	126
Dept 000-78								
320-000-78-5-82-60	Arbon & Brown Deer Signals	2,995	2,604	0	0	0	0	0
Totals for dept 000-78-		2,995	2,604	0	0	0	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
320-000-82-5-00-10	Issuance Costs	12,265	11,441	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		12,265	11,441	0	0	0	0	0
TOTAL APPROPRIATIONS		1,410,337	1,569,046	1,859,767	1,872,485	2,515,452	655,685	35
NET OF REVENUES/APPROPRIATIONS - FUND 320		(84,879)	(289,106)	(1,449,559)	(1,515,671)	(526,452)	923,107	(64)
BEGINNING FUND BALANCE		2,110,534	2,025,656	1,736,550	1,337,964	1,337,964	(398,586)	(23)
ENDING FUND BALANCE		2,025,655	1,736,550	286,991	(177,707)	811,512	524,521	183

Village of Brown Deer
Capital Project Fund
2013 Project Detail
2014 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	2013 Budget	Project Status
320-000-71-5-81-10	**General Government Equipment**				
	Village Hall Emergency Power Upgrades	COMM-024	unreserved funds	20,000	new project
320-000-71-5-82-20	**Village Hall - Building Imp.**				
	Replace PD Sally port- Man door	COMM-045	unreserved funds	5,000	replacement
	Village Hall Air Handler #4	COMM-046	unreserved funds	20,000	replacement
	Shooting Range Lead abatement	PD-001	unreserved funds	8,500	replacement
	Firing Range Improvement	PD-0034	unreserved funds	59,700	replacement
320-000-71-5-82-50	**Village Hall Comp. Equip.**				
	IT upgrades and improvements	MGR-008	unreserved funds	28,600	new project
	Computer replacement program	MGR-001	unreserved funds	4,000	annual
320-000-72-5-81-20	**Police Department Equipment**				
	Vehicles	PD-003	unreserved funds	97,500	annual
	Computer station upgrades	PD-004	unreserved funds	5,000	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	9,950	annual
	Speed Enforcement Trailer	PD -043	unreserved funds	10,885	replacement
	Network UPS Power Upgrade/Replacement	PD-044	unreserved funds	22,000	replacement
320-000-72-5-81-25	**Fire Department**				
	NSFD Capital Contribution	FD-001	unreserved funds	193,908	annual
320-000-72-5-82-25	**Dispatch Services**				
	Consolidated Dispatch	BS-001	unreserved funds	4,524	annual
320-000-73-5-81-30	**Public Works Equip.**				
	All Shop Tools/Equipment	DPW-024	unreserved funds	10,000	annual
	Software upgrades	DPW-048	unreserved funds	2,000	new project
	Patrol Truck - Salter	DPW-051	debt proceeds	165,000	replacement
320-000-73-5-82-30	**Street Rehabilitation**				
	Street Rehab	COMM-001	unreserved funds	270,000	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	500,000	new project
	N 60th, Fairy Chasm , county Line	COMM-037	debt proceeds	120,000	new project
	County Line Rd Reconstruction	COMM-038	debt proceeds	257,000	new project
320-000-76-5-82-25	**Park & Recreation Equip**				
	Pond Platform	PR-007	unreserved funds	20,000	replacement
320-000-77-5-82-60	**Beautification Projects**				
	Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	25,000	annual
	Total Expenditures			1,859,767	

	Projected Revenues
Prior Debt proceeds	410,000
Debt proceeds	588,900
Grants, Donations, Contributions	43,100
Unreserved/tax levy	817,767

Village of Brown Deer
Capital Project Fund
2014 Project Detail
2014 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	2014 Budget	Project Status
320-000-71-5-81-10	**General Government Equipment**				
	Outerwear with logos	MGR-002	unreserved funds	5,000	new project
320-000-71-5-82-20	**Village Hall - Building Imp.**				
	Village Board Room Remodel	MGR-010	debt proceeds	50,000	replacement
	Lights and Ceiling Remodel	MGR-011	debt proceeds	10,000	replacement
	ADA Remodel - Snack Counter	COMM-022	unreserved funds	10,000	new project
320-000-71-5-82-50	**Village Hall Comp. Equip.**				
	Paperless Document Management	MGR-007	unreserved funds	20,000	new project
	Computer replacement program	MGR-001	unreserved funds	5,700	annual
	Geographic Information Sys. (GIS)	COMM-039	unreserved funds	30,000	new project
320-000-72-5-81-20	**Police Department Equipment**				
	Vehicles	PD-003	unreserved funds	102,500	annual
	Computer station upgrades	PD-004	unreserved funds	5,000	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	8,975	annual
	Firearms Replacment	PD-031	unreserved funds	25,000	replacement
	ESX Server Replacement	PD-036	unreserved funds	20,780	replacement
	In Squad Computers	PD-039	unreserved funds	33,355	replacement
	SAN Expansion	PD-041	unreserved funds	41,332	replacement
	Secondary Ballistic Vests	PD-042	unreserved funds	8,750	replacement
	Backup Exec Server	PD-043	unreserved funds	7,358	replacement
320-000-72-5-81-25	**Fire Department**				
	NSFD Capital Contribution	FD-001	unreserved funds	194,500	annual
320-000-72-5-82-25	**Dispatch Services**				
	Consolidated Dispatch	BS-001	unreserved funds	14,502	annual
320-000-73-5-81-30	**Public Works Equip.**				
	All Shop Tools/Equipment	DPW-024	unreserved funds	12,000	annual
	Software upgrades	DPW-048	unreserved funds	2,000	new project
	Pick Up Trucks	DPW-036	debt proceeds	32,500	replacement
	Chipper	DPW-042	debt proceeds	38,000	replacement
	Computer Aided Drafting Software	DPW-049	debt proceeds	10,000	replacement
	Patrol Truck 2 yd	DPW-1609	debt proceeds	38,000	replacement
	Replacement of Tilt Trailer	DPW-1611	debt proceeds	5,000	replacement
	Light Vehicle Hoist @ Muni Complex	DPW-1401	unreserved funds	11,000	replacement
320-000-73-5-82-30	**Street Rehabilitation**				
	Street Rehab	COMM-001	unreserved funds	204,800	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	500,000	new project
	N 60th, Fairy Chasm , county Line	COMM-037	debt proceeds	120,000	new project
	County Line Rd Reconstruction	COMM-038	debt proceeds	575,000	new project
	Sidewalk Improvement Plan	COMM-034	debt proceeds	100,000	new project
	Coordinated Projects	COMM-002	debt proceeds	80,200	annual
320-000-76-5-82-25	**Park & Recreation Equip**				
	Pond Platform	PR-007	unreserved funds	20,000	replacement
	Fairy Chasm Baseball Field Rehab	PR-008	debt proceeds	25,000	replacement
	Canoe Launch/Park Acquist. & Dev.	COMM-042	debt proceeds	90,000	new project
320-000-77-5-82-60	**Beautification Projects**				
	Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	50,000	annual
	Beautification Projects	BC-3001	unreserved funds	8,000	annual
	Total Expenditures			2,515,452	

	Projected Revenues
Prior Debt proceeds	410,000
Debt proceeds	1,300,395
Grants, Donations, Contributions	43,100
Unreserved/tax levy	761,957

TIF District #2

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

Tax Incremental Financing District (TID) #2 includes lands primarily located within the Village of Brown Deer along the West Bradley Road and North Teutonia Avenue corridors. The district is bounded by North 55th Street to the west and West Calumet Road on its southern most point.

TID #2 initially came online in 1995. Since that time several TID related projects have taken place including; installation of decorative street lighting, purchasing of various blighted properties for future redevelopment, the environmental remediation of a former restaurant/gas station site.

During 2008, TID #2 experienced continued economic growth. The equalized tax base grew from $19,004,600 as of Jan 1, 2008 to $21,745,500 in 2009. This was due in part to a new Tri City Bank building, a new dental office building, two new neighborhood appropriate commercial strip centers, and the demolition of two outdated and primarily vacant commercial buildings.

During 2010, Jewish Family Services (JFS) constructed a 66 unit residential care apartment complex (RCAC) with associated underground parking. The RCAC is comprised of a mix of affordable and market rate units (using WHEDA tax credits) that range from studio to two bedroom apartments. The building features kitchen and dining facilities as well as other services such as physical therapy, a beauty salon, and a small cafe. The apartment building houses residents 60 years of age and older. The Village has entered into a development agreement with JFS, which called for the Village to reimburse JFS $525,000 for project costs incurred for this development. Upon project completion, this reimbursement was made.

There were no significant projects completed in 2011. However, in 2012, construction began on Bradley Crossing, a 60 unit apartment complex and mixed use facility. The building will feature offices for Jewish Family Services and a 6,000 square foot space that is to be leased to the Village for use as a Community Center. The building will feature rental units for the general public as well as supportive units for persons with disabilities. The project is scheduled to open in November of 2012.

2014 TIF PROJECTS:

In 2013, there is a proposed expansion on the east side of Deerwood Crossing adding 30 units to the existing 66 units. The land has been sold to the developer in 2011 and the Village expects the project to break ground in late 2012 or early 2013.

While the addition of Bradley Crossing Apartments occupies a portion of the undeveloped residential project within this TIF District, the remainder continues to be on hold due to the residential real estate market. The Village has had continued discussions with the developer and believes a project will come forward in 2013.

BUDGET SUMMARY:

- The 2014 budget shows a decrease in fund equity due to the increment being less than needed because of the economic conditions to support the debt service.

VILLAGE OF BROWN DEER

TIF #2

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 350 - TIF #2								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
350-000-11-4-00-10	General Property Taxes	316,794	593,793	534,414	688,566	840,224	305,810	57
Totals for dept 000-11-TAXES		316,794	593,793	534,414	688,566	840,224	305,810	57
Dept 000-34-STATE SHARED REVENUE								
350-000-34-4-00-30	Computer Exemptions	1,378	599	599	1,841	600	1	0
Totals for dept 000-34-STATE SHARED REVENUE		1,378	599	599	1,841	600	1	0
Dept 000-81-INTEREST INCOME								
350-000-81-4-00-10	Investment Interest	6,267	3,231	6,000	5,000	6,000	0	0
Totals for dept 000-81-INTEREST INCOME		6,267	3,231	6,000	5,000	6,000	0	0
Dept 000-91								
350-000-91-4-00-00	Proceeds from Long-Term Debt	0	1,270,000	0	0	0	0	0
Totals for dept 000-91-		0	1,270,000	0	0	0	0	0
Dept 000-92-TRANSFER FROM OTHER FUNDS								
350-000-92-4-00-00	Premium on LT debt issued	0	14,526	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		0	14,526	0	0	0	0	0
TOTAL ESTIMATED REVENUES		324,439	1,882,149	541,013	695,407	846,824	305,811	57
APPROPRIATIONS								

VILLAGE OF BROWN DEER

TIF #2

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 000-67-PARKS & CULTURE/RECREATION								
350-000-67-5-20-20	Professional Services	28,319	13,893	5,000	1,000	5,000	0	0
350-000-67-5-26-75	Administrative Expenses	132,211	140,520	132,043	132,193	124,120	(7,923)	(6)
350-000-67-5-82-50	TIF District Projects	2,349	115,268	5,000	8,100	5,000	0	0
Totals for dept 000-67-PARKS & CULTURE/RECREATION		162,879	269,681	142,043	141,293	134,120	(7,923)	(6)
Dept 000-80								
350-000-80-5-00-00	(Gain) / Loss on land sale	413,318	0	0	(99,500)	0	0	0
Totals for dept 000-80-		413,318	0	0	(99,500)	0	0	0
Dept 000-81-INTEREST INCOME								
350-000-81-5-00-10	Principal - 2000 Taxable Notes	300,000	1,698,615	335,000	385,000	385,000	50,000	15
Totals for dept 000-81-INTEREST INCOME		300,000	1,698,615	335,000	385,000	385,000	50,000	15
Dept 000-82-MISCELLANEOUS REVENUE								
350-000-82-5-00-10	Interest - 2000 Taxable Notes	257,100	240,546	223,051	223,051	174,558	(48,493)	(22)
Totals for dept 000-82-MISCELLANEOUS REVENUE		257,100	240,546	223,051	223,051	174,558	(48,493)	(22)
Dept 000-83-OTHER INCOME								
350-000-83-5-00-10	Issuance Costs	0	9,244	0	0	0	0	0
Totals for dept 000-83-OTHER INCOME		0	9,244	0	0	0	0	0
TOTAL APPROPRIATIONS		1,133,297	2,218,086	700,094	649,844	693,678	(6,416)	(1)
NET OF REVENUES/APPROPRIATIONS - FUND 350		(808,858)	(335,937)	(159,081)	45,563	153,146	312,227	(196)
BEGINNING FUND BALANCE		1,291,853	482,996	147,060	202,538	202,538	55,478	38
ENDING FUND BALANCE		482,995	147,059	(12,021)	248,101	355,684	367,705	(3,059)

TIF District #3

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

Tax Incremental Financing District (TID) #3 includes lands located within the Village of Brown Deer along the West Brown Deer Road corridor, bounded by 55th Street to the east, Brown Deer Road to the south, properties abutting West Brown Deer Road to the north, and Park Plaza Court to the west.

In 2006, $2.4 million tax incremental financing package helped bring a 169,000 square foot Lowe's home improvement store to 6300 West Brown Deer Road. The new store replaced a vacant grocery store building and a primarily vacant strip shopping center. Additionally the Lowe's project carries a guaranteed property value of $15,262,000. In 2011, the Village received notice that Lowe's was closing its location in Brown Deer. At this time the developer's agreement is still in place and the Village is guaranteed the needed tax revenue from this project. In 2013, Wal-Mart purchased the Lowe's building with a guaranteed property value of $11,000,000 begin with tax year 2014. This project did not receive TIF assistance and is scheduled to be complete in spring 2014.

In 2008, a Walgreens pharmacy store was constructed and opened at 6020 W. Brown Deer Road. To coincide with the Walgreens project, TID funds were utilized to bury the overhead utility lines to better enhance the area both aesthetically and functionally.

Current projects within TID #3 include the ongoing development of the Beaver Creek Condominiums. The condominium development will encompass 4.7 acres of land. Ten residential condominium units have been completed to date, with no construction in 2011, 2012 or 2013 due to weak housing market conditions. In 2012, a 13,500 square foot office building to be anchored by Concentra HealthCare broke ground. This project did not receive TIF assistance.

2014 TIF PROJECTS:

There are no projects currently scheduled for 2014 within TIF District #3. While there are no specific future projects planned at this time, Village staff anticipates that the Beaver Creek Condo project will likely bring conceptual plans forward in order to alter land use and density requirements during 2014.

BUDGET SUMMARY:

- The 2014 budget shows a decrease in property tax revenue due to decreased in the debt payment.

VILLAGE OF BROWN DEER

TIF #3

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 353 - TIF #3								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
353-000-11-4-00-10	General Property Taxes	477,832	758,843	682,959	578,250	484,294	(198,665)	(29)
Totals for dept 000-11-TAXES		477,832	758,843	682,959	578,250	484,294	(198,665)	(29)
Dept 000-34-STATE SHARED REVENUE								
353-000-34-4-00-30	Computer Exemptions	1,872	4,868	4,868	2,320	2,320	(2,548)	(52)
Totals for dept 000-34-STATE SHARED REVENUE		1,872	4,868	4,868	2,320	2,320	(2,548)	(52)
Dept 000-81-INTEREST INCOME								
353-000-81-4-00-10	Investment Interest	0	179	0	250	500	500	0
Totals for dept 000-81-INTEREST INCOME		0	179	0	250	500	500	0
Dept 000-91								
353-000-91-4-00-00	Proceeds from Long-Term Debt	0	3,035,000	0	0	0	0	0
Totals for dept 000-91-		0	3,035,000	0	0	0	0	0
Dept 000-92-TRANSFER FROM OTHER FUNDS								
353-000-92-4-00-00	Premium on LT Debt Issued	0	34,714	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		0	34,714	0	0	0	0	0
TOTAL ESTIMATED REVENUES		479,704	3,833,604	687,827	580,820	487,114	(200,713)	(29)

VILLAGE OF BROWN DEER

TIF #3

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
353-000-67-5-20-20	Professional Services	12,949	19,162	10,000	43,920	10,000	0	0
353-000-67-5-26-75	Administrative Expenses	80,884	100,178	99,386	99,536	98,392	(994)	(1)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		93,833	119,340	109,386	143,456	108,392	(994)	(1)
Dept 000-81-INTEREST INCOME								
353-000-81-5-00-10	Principal on Long Term Debt	140,000	3,090,182	165,000	240,000	220,000	55,000	33
Totals for dept 000-81-INTEREST INCOME		140,000	3,090,182	165,000	240,000	220,000	55,000	33
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-5-00-10	Issuance Costs	0	22,091	0	0	0	0	0
353-000-82-5-00-20	INTEREST ON LONG TERM DEBT	202,807	195,050	186,624	43,881	93,923	(92,701)	(50)
Totals for dept 000-82-MISCELLANEOUS REVENUE		202,807	217,141	186,624	43,881	93,923	(92,701)	(50)
TOTAL APPROPRIATIONS		436,640	3,426,663	461,010	427,337	422,315	(38,695)	(8)
NET OF REVENUES/APPROPRIATIONS - FUND 353		43,064	406,941	226,817	153,483	64,799	(162,018)	(71)
BEGINNING FUND BALANCE		(424,309)	(381,246)	25,695	1,351,454	1,351,454	1,325,759	5,160
ENDING FUND BALANCE		(381,245)	25,695	252,512	1,504,937	1,416,253	1,163,741	461

TIF District #4

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

Tax Incremental Financing District (TID) #4 includes lands located within the "Original Village" area as well as the North Teutonia Avenue corridor, bounded by the Village limits, Green Bay Road and American Transmission Company's Power Lines to the east, West Bradley Road to the south, West Brown Deer Road to the north, and North Teutonia Avenue and American Transmission Company's Power Lines to the west.

The Deerwood office building project and the new home for an architectural and an interior design firm has obtained final occupancy. Located on a previously vacant parcel at 8655 North Deerwood Drive, the 18,344 square foot building will carry a new property value of $3,800,000. A $760,000 tax incremental financing package helped make this project a reality.

In 2012, the Village completed the engineering for the Original Village Streetscape improvement project, but construction has been delayed due to resident opposition and right of way challenges. The overall project is to reconstruct North Deerwood Drive, River Lane and North 43rd Street in the Original Village area. The reconstruction will include renovation to pavement, redesign of parking pedestrian access and storm water management. Construction began in 2013.

2014 TIF PROJECTS:

The Original Village Streetscape project is anticipated to be done in spring 2014.

Additional, future projects within TID #4 may include commercial redevelopment along the Teutonia Avenue corridor.

BUDGET SUMMARY:

- The 2014 budget reflects a decrease in fund equity due to Original Village Project being almost completed.

VILLAGE OF BROWN DEER

TIF #4

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 354 - TIF #4								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
354-000-11-4-00-10	General Property Taxes	230,778	192,595	173,335	87,644	87,724	(85,611)	(49)
Totals for dept 000-11-TAXES		230,778	192,595	173,335	87,644	87,724	(85,611)	(49)
Dept 000-34-STATE SHARED REVENUE								
354-000-34-4-00-30	Computer Exemptions	1,139	1,637	1,637	1,502	1,637	0	0
Totals for dept 000-34-STATE SHARED REVENUE		1,139	1,637	1,637	1,502	1,637	0	0
Dept 000-81-INTEREST INCOME								
354-000-81-4-00-10	Investment Interest	33,007	22,870	2,000	1,000	2,000	0	0
Totals for dept 000-81-INTEREST INCOME		33,007	22,870	2,000	1,000	2,000	0	0
Dept 000-91								
354-000-91-4-00-10	Proceeds on LT Debt	0	1,040,000	0	0	0	0	0
354-000-91-4-00-20	Debt Funding Credit	91,339	60,917	62,000	57,422	60,000	(2,000)	(3)
Totals for dept 000-91-		91,339	1,100,917	62,000	57,422	60,000	(2,000)	(3)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
354-000-92-4-00-00	Premium on LT Debt Issued	0	11,896	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		0	11,896	0	0	0	0	0
TOTAL ESTIMATED REVENUES		356,263	1,329,915	238,972	147,568	151,361	(87,611)	(37)

VILLAGE OF BROWN DEER

TIF #4

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
354-000-67-5-20-20	Professional Services	9,842	26,025	1,000	15,132	1,000	0	0
354-000-67-5-26-75	Administrative Expenses	169,347	182,526	188,228	189,279	185,000	(3,228)	(2)
354-000-67-5-82-51	Original Village Project	381,912	129,662	2,100,000	2,400,000	0	(2,100,000)	(100)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		561,101	338,213	2,289,228	2,604,411	186,000	(2,103,228)	(92)
Dept 000-80								
354-000-80-5-00-00	(Gain) / Loss on land sale	0	110,000	0	0	0	0	0
Totals for dept 000-80-		0	110,000	0	0	0	0	0
Dept 000-81-INTEREST INCOME								
354-000-81-5-00-10	Principal on Long Term Debt	36,441	155,264	161,181	1,238,466	248,739	87,558	54
Totals for dept 000-81-INTEREST INCOME		36,441	155,264	161,181	1,238,466	248,739	87,558	54
Dept 000-82-MISCELLANEOUS REVENUE								
354-000-82-5-00-10	Interest on Long Term Debt	320,008	231,241	226,394	191,870	190,461	(35,933)	(16)
354-000-82-5-00-11	Issuance Costs	0	7,570	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		320,008	238,811	226,394	191,870	190,461	(35,933)	(16)
TOTAL APPROPRIATIONS		917,550	842,288	2,676,803	4,034,747	625,200	(2,051,603)	(77)
NET OF REVENUES/APPROPRIATIONS - FUND 354		(561,287)	487,627	(2,437,831)	(3,887,179)	(473,839)	1,963,992	(81)
BEGINNING FUND BALANCE		3,635,499	3,074,213	3,561,839	(618,011)	(618,011)	(4,179,850)	(117)
ENDING FUND BALANCE		3,074,212	3,561,840	1,124,008	(4,505,190)	(1,091,850)	(2,215,858)	(197)

PROPRIETARY FUNDS

Enterprise Funds

Enterprise funds are used to account for services that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The Village operated the following Enterprise funds:

Water Utility Fund:

The Water Utility Fund accounts for the operation of the Village's water supply system. Revenue is generated through fees based on consumption and connection to the system.

Storm Water Utility:

This fund accounts for the operations of the Village's storm water control system. Revenue is generated through fees based on the impervious area of each property within the Village.

Sanitary Sewer Utility:

Costs and revenues related to the operation of the Village's sanitary sewer system are reported in this fund. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.

Village of Brown Deer
Proprietary Funds Summary
2014 Adopted Budget

Account Name	2011 Actual	2012 Actual	2013 Amended Budget	2013 Est. Actual	2014 Proposed Budget
Revenues					
User Fees	$ 3,554,882	$ 3,854,782	$ 3,617,512	$ 3,874,237	$ 3,736,784
Grants	-	-	-	-	-
Permits	750	990	1,000	175	175
Miscellanous Revenue	122,500	122,102	128,419	128,419	133,000
Interest Income	24,156	24,859	16,500	13,000	14,000
Late Penalties	52,899	49,460	35,000	32,000	35,000
Ammortization of Debt Premium	3,564	6,175	-	255	-
Total Revenues	$ 3,758,752	$ 4,058,367	$ 3,798,431	$ 4,048,086	$ 3,918,959
Expenditures					
Salaries & Wages	233,015	225,138	238,719	208,640	300,023
Uniform Allowance	584	584	350	350	350
Overtime	1,041	493	620	1,500	1,500
WI Retirement	34,943	10,524	11,659	10,205	15,624
FICA	12,317	13,230	15,736	13,039	17,910
Group Insurance	94,349	68,139	70,761	59,631	70,931
Worker Comp	10,165	12,389	10,100	10,100	10,100
Professional Services	51,371	51,621	73,800	79,540	82,100
Natural Gas/Electric Service	3,469	3,411	5,000	5,000	5,000
Water/Sewer-Mun Complex	880	1,400	1,400	1,400	1,400
Various User Charges	1,418,782	1,464,056	1,430,139	1,424,122	1,471,800
Admin Charges	387,430	419,661	406,827	427,917	429,806
Equipment Rental	14,739	10,655	12,280	12,280	12,280
Office Supplies	11,298	11,050	14,550	14,550	14,550
Tools & Supplies	-	-	2,700	2,700	2,700
Fuel, Oil & Lubricants	5,331	4,195	7,200	7,200	7,200
Safety Equipment	469	862	1,650	1,650	1,650
Vehicle Repair/Maint Supplies	2,345	691	3,200	3,200	3,200
Equip Repair/Maint Supplies	128,332	144,457	111,400	119,977	121,400
Meter Expenditures	190,161	178,383	186,000	186,000	195,000
Operations Material	71,360	66,808	94,000	134,500	96,500
Memberships	40	100	200	200	200
Periodicals	-	500	230	650	650
Training	1,499	205	1,600	1,600	1,600
Computer Rental	-	-	-	-	-
Misc. Expense	20,561	19,208	26,184	26,184	28,684
System Depreciation	371,317	401,533	384,000	413,470	399,000
Equipment Depreciation	33,704	41,475	32,000	32,000	32,000
Interest expense	263,154	90,133	224,828	77,500	124,689
Amortization of issue costs	5,504	9,234	1,200	1,200	1,200
Capital Improvement - Non-Capitalized	4,090	4,762	10,000	195,137	40,000
Inflow/Infiltration Control - Non-Capitaliz	242,253	70,777	315,000	315,000	385,000
Total Expenditures	3,614,503	3,325,674	3,693,333	3,786,442	3,874,046
Revenues Over/(Under) Expenditures	$ 144,248	$ 732,693	$ 105,098	$ 261,645	$ 44,914
Beginning Fund Balance	14,094,023	14,238,271	14,970,964	15,076,062	15,337,707
Ending Fund Balance	14,238,271	14,970,964	15,076,062	15,337,707	15,382,620

Water Utility Funds

PROGRAM MANAGER: Water Superintendent

PROGRAM DESCRIPTION:

The Brown Deer Water Utility provides clean water to businesses and homes within the Village of Brown Deer. While the Utility is regulated by the Wisconsin Public Service Commission, it must also adhere to regulations established by the State of Wisconsin Department of Natural Resources and Department of Commerce, and the federal Environmental Protection Agency.

SERVICES PROVIDED:

- Provide quality water to 3700 customers primarily in the Village of Brown Deer but also small numbers in River Hills, Milwaukee, and Mequon.
- Maintain the Water Utility infrastructure including 68 miles of water main, 3709 service laterals, 671 fire hydrants, 898 main valves, a 2 MG standpipe, 3709 water meters, 2 pumping stations, a booster disinfection station, and 2 wholesale water purchase points for efficient and responsible distribution of water to customers and the community.
- Provide responsive and efficient service to customers, community officials, North Shore Fire Department, potential customers, regulators, and suppliers. This includes the administration of bills for the Storm Water Utility and Sanitary Sewer Utility.

STAFFING:

Position (FTE)	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Water Utility Worker	2.00	2.00	1.00	1.00
Water Utility Clerk	0.80	0.80	0.80	0.80
Summer help	0.50	0.50	0.50	0.50
Utility Accountant	0.50	0.50	0.50	0.50
Contract Superintendent	0.50	0.50	0.50	0.50
Total	4.30	4.30	3.30	3.30

******* Staffing levels remain the same from 2013 to 2014.
*** In 2012, the Village contracted with City Water, LLC to provide one contracted water utility worker while maintaining one water utility worker on the Village staff.

Water Utility Funds

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Million Gallons sold	425	391	441	435	435
Million Gallons purchased	460	489	500	475	475
Customers billed	3,680	3,685	3,690	3,695	3,695
Main replaced (ft)	3,600	3,000	2,400	2,400	2,400
Meters replaced	280	300	350	350	350
Valves operated	520	300	500	500	500
Hydrants operated	600	450	500	600	600

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Customer Billed	$ 407.00	$ 427.71	$ 412.38	$ 396.75	$ 396.75
Efficient Municipal Gov't	Cost per Foot of Main Replaced	$ 73.29	$ 71.19	$ 88.74	$ 81.04	$ 81.04
Cost per capita	Operating costs	$ 128.12	$ 131.35	$ 126.82	$ 122.18	$ 122.18

OBJECTIVES ACCOMPLISHED IN 2013:

- Replaced 2,000 feet of deteriorating cast iron water main with PVC pipe on 38th Street between Bradley and Green Bay Road
- Replaced 350 water meters and meter reading devices that were due for replacement with the new Badger Meter ORION technology
- Operated main line valves with the new valve turning machine
- Replaced key components of the Water Utility SCADA system which operates the water system on 24/7 basis
- Leak detection survey of distribution system to help reduce un-accounted-for water
- Participated in Beta test of new Orion meter reading equipment with Badger meter

Water Utility Funds

- Filed for PSC rate increase to incorporate Milwaukee rate increase and keep utility moving forward on water main replacement program
- Successfully located water facilities for over 1500 Diggers Hotline requests

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- Replace approximately 2100 feet of deteriorating cast iron water main on Carolann between 67th and Bethanne.
- Plan optimum rehabilitation of 60th Street water main from Brown Deer Road to northern Village limits before DOT project in 2015
- Replace 3 fire hydrants and 5 main line valves
- Continue replacing approximately 250 water meters and meter reading devices to the new Badger Meter ORION technology
- Update water system mapping and records on the GIS system
- Update the water system hydraulic computer model
- Continue to reduce un-accounted for water
- Continue to improve asset management of water distribution system including fire hydrant maintenance

BUDGET SUMMARY:

- The administrative charges expenditure line increased due to the combining of several smaller accounts' budgets into one line as well as the recognition that this fund should share in the general administration costs of the Village.
- Overall, the water budget is very similar to the previous few years. There is an increase in annual revenue due to the water rate increase. A simplified rate increase procedure is anticipated in the 2nd quarter 2014 and a purchased water adjustment due to probably Milwaukee Water increase.

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 600 - Water								
ESTIMATED REVENUES								
Dept 000-64-SALES								
600-000-64-4-50-10	Metered Sales-Residential	607,333	1,102,421	673,623	691,319	684,000	10,377	2
600-000-64-4-50-11	Metered Sales-Commercial	382,280	117,244	414,726	414,726	211,000	(203,726)	(49)
600-000-64-4-50-12	Metered Sales-Bulk	4,334	8,295	4,908	4,908	5,000	92	2
600-000-64-4-50-13	Metered Sales-Industrial	78,876	25,823	68,712	68,712	7,000	(61,712)	(90)
600-000-64-4-50-14	Multi-Family Residential Customers	0	0	0	213,708	210,000	210,000	0
600-000-64-4-50-20	Private Fire Protection	47,887	48,130	48,720	48,720	50,000	1,280	3
600-000-64-4-50-30	Public Fire Protection	296,954	301,306	304,500	304,500	295,000	(9,500)	(3)
600-000-64-4-50-40	Sales to Public Authorities	19,338	6,274	21,000	21,000	21,000	0	0
Totals for dept 000-64-SALES		1,437,002	1,609,493	1,536,189	1,767,593	1,483,000	(53,189)	(3)
Dept 000-81-INTEREST INCOME								
600-000-81-4-00-10	Interest & Dividend Income	8,282	12,627	3,000	1,000	500	(2,500)	(83)
600-000-81-4-00-30	Forfeited Discounts/Penalties	21,036	20,187	15,000	15,000	15,000	0	0
Totals for dept 000-81-INTEREST INCOME		29,318	32,814	18,000	16,000	15,500	(2,500)	(14)
Dept 000-82-MISCELLANEOUS REVENUE								
600-000-82-4-00-10	Rent Income	107,304	112,351	117,419	117,419	122,000	4,581	4
600-000-82-4-00-50	Miscellaneous Service Revenue	7,871	8,039	11,000	11,000	11,000	0	0
600-000-82-4-00-55	Misc NonOperating Income	0	91,176	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		115,175	211,566	128,419	128,419	133,000	4,581	4
Dept 000-83-OTHER INCOME								

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
600-000-83-4-00-10	Amortization of Debt Premium	566	803	0	255	0	0	0
Totals for dept 000-83-OTHER INCOME		566	803	0	255	0	0	0
TOTAL ESTIMATED REVENUES		1,582,061	1,854,676	1,682,608	1,912,267	1,631,500	(51,108)	(3)
APPROPRIATIONS								
Dept 000-37-Admin & General Expense								
600-000-37-5-12-20	Uniform Allowance	392	400	0	0	0	0	0
600-000-37-5-15-10	WI Retirement	0	704	0	0	0	0	0
600-000-37-5-15-15	FICA	0	1,056	0	0	0	0	0
600-000-37-5-15-20	Group Insurance	4,630	3,114	0	0	0	0	0
600-000-37-5-54-15	Amortization-Bond Discount	1,139	1,790	0	0	0	0	0
600-000-37-5-60-20	Interest-Debt to Village	32,660	44,334	0	0	47,189	47,189	0
600-000-37-5-90-30	Other Income Deductions-CIAC	97,684	98,042	0	0	0	0	0
Totals for dept 000-37-Admin & General Expense		136,505	149,440	0	0	47,189	47,189	0
Dept 000-87-Admin & General Expense								
600-000-87-5-15-10	WI Retirement	0	220	0	0	0	0	0
600-000-87-5-15-15	FICA	0	279	0	0	0	0	0
600-000-87-5-15-20	Group Insurance	0	684	0	0	0	0	0
Totals for dept 000-87-Admin & General Expense		0	1,183	0	0	0	0	0
Dept 611-37-Source of Supply Expense								
600-611-37-5-15-10	WI Retirement	0	136	0	0	0	0	0
600-611-37-5-15-15	FICA	0	174	0	0	0	0	0
600-611-37-5-15-20	Group Insurance	0	521	0	0	0	0	0

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
600-611-37-5-22-50	Purchases of Water	679,519	714,157	714,000	714,000	735,000	21,000	3
600-611-37-5-35-60	Maint-Structures & Improvement	0	160	1,000	1,000	1,000	0	0
600-611-37-5-35-70	Maintenance-Supply Main	17,386	9,661	10,000	10,000	10,000	0	0
Totals for dept 611-37-Source of Supply Expense		696,905	724,809	725,000	725,000	746,000	21,000	3
Dept 612-37-Pumping Expense								
600-612-37-5-15-10	WI Retirement	0	9	0	0	0	0	0
600-612-37-5-15-15	FICA	0	11	0	0	0	0	0
600-612-37-5-15-20	Group Insurance	0	11	0	0	0	0	0
600-612-37-5-22-10	Power Purchased for Pumping	4,680	4,654	6,000	6,000	6,500	500	8
600-612-37-5-30-90	Miscellaneous Expense	85	0	1,000	1,000	1,000	0	0
600-612-37-5-35-60	Maint-Structures & Improvement	2,169	706	1,000	1,000	1,000	0	0
600-612-37-5-35-65	Maint-Pumping Equipment	4,553	1,740	5,000	5,000	5,000	0	0
Totals for dept 612-37-Pumping Expense		11,487	7,131	13,000	13,000	13,500	500	4
Dept 613-37-Water Treatment Expense								
600-613-37-5-15-10	WI Retirement	0	30	0	0	0	0	0
600-613-37-5-15-15	FICA	0	38	0	0	0	0	0
600-613-37-5-15-20	Group Insurance	0	126	0	0	0	0	0
600-613-37-5-36-11	Operation Supervision	2,008	2,206	4,000	4,000	4,000	0	0
600-613-37-5-36-15	Operations Labor	3,607	3,458	6,000	6,000	6,000	0	0
600-613-37-5-36-40	Chemicals	3,828	3,667	4,500	45,000	4,500	0	0
600-613-37-5-36-90	Miscellaneous Expense	0	397	1,000	1,000	1,000	0	0
Totals for dept 613-37-Water Treatment Expense		9,443	9,922	15,500	56,000	15,500	0	0
Dept 614-37-Trans & Distribution Expense								
600-614-37-5-15-10	WI Retirement	0	2,422	0	0	0	0	0

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
600-614-37-5-15-15	FICA	0	3,336	0	0	0	0	0
600-614-37-5-15-20	Group Insurance	0	8,368	0	0	0	0	0
600-614-37-5-30-90	Miscellaneous Expense	3,497	2,617	4,000	4,000	5,000	1,000	25
600-614-37-5-35-60	Maintenance-Structures & Imp	899	0	1,000	1,000	1,000	0	0
600-614-37-5-35-61	Maintenance-Reserv/Standpipe	0	7,948	0	0	1,500	1,500	0
600-614-37-5-35-62	Maintenance-Main	91,428	102,961	75,000	75,000	80,000	5,000	7
600-614-37-5-35-63	Maintenance-Services	4,437	23,288	5,000	11,977	10,000	5,000	100
600-614-37-5-35-64	Maintenance-Meters	2,293	1,061	2,000	2,000	2,000	0	0
600-614-37-5-35-66	Maintenance-Hydrants	12,532	5,057	14,000	14,000	14,000	0	0
600-614-37-5-35-67	Maintenance-Misc Plant	12,781	13,638	11,000	11,000	11,000	0	0
600-614-37-5-36-10	Operations Supervision	13,080	12,168	13,000	13,000	13,000	0	0
600-614-37-5-36-11	Maintenance Supervision	11,037	10,604	11,000	11,000	11,000	0	0
600-614-37-5-36-20	Meter Expense	6,210	7,648	10,500	10,500	10,500	0	0
600-614-37-5-36-25	Digger's Hotline Expense	9,076	9,703	14,000	14,000	15,000	1,000	7
600-614-37-5-36-61	Storage Facilities Expense	0	0	2,000	2,000	2,000	0	0
600-614-37-5-36-62	Trans & Dist Line Expense	46,314	42,106	32,000	32,000	34,000	2,000	6
Totals for dept 614-37-Trans & Distribution Expense		213,584	252,925	194,500	201,477	210,000	15,500	8
Dept 614-84-Admin & General Expense								
600-614-84-5-15-10	WI Retirement	0	172	0	0	0	0	0
600-614-84-5-15-15	FICA	0	218	0	0	0	0	0
600-614-84-5-15-20	Group Insurance	0	595	0	0	0	0	0
Totals for dept 614-84-Admin & General Expense		0	985	0	0	0	0	0
Dept 616-37-Customer Account Expense								
600-616-37-5-15-10	WI Retirement	0	1,159	0	0	0	0	0
600-616-37-5-15-15	FICA	0	1,485	0	0	0	0	0

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
600-616-37-5-15-20	Group Insurance	0	1,089	0	0	0	0	0
600-616-37-5-36-10	Supervision-Customer Accounts	3,455	4,840	4,200	4,200	4,400	200	5
600-616-37-5-36-20	Meter Reading Expense	7,190	9,876	7,500	7,500	9,000	1,500	20
600-616-37-5-36-30	Customer Records/Collect Exp	12,763	13,121	12,500	12,500	13,000	500	4
600-616-37-5-36-40	Uncollectible Accounts	134	0	1,000	1,000	2,000	1,000	100
600-616-37-5-36-50	Misc Customer Account Expense	2,172	14	4,000	4,000	4,000	0	0
Totals for dept 616-37-Customer Account Expense		25,714	31,584	29,200	29,200	32,400	3,200	11
Dept 620-37-Admin & General Expense								
600-620-37-5-10-10	Salaries/Wages	25,616	18,686	6,800	13,425	27,500	20,700	304
600-620-37-5-15-10	WI Retirement	15,676	489	452	940	0	(452)	(100)
600-620-37-5-15-15	FICA	0	551	520	1,027	0	(520)	(100)
600-620-37-5-15-20	Group Insurance	30,388	7,060	511	511	0	(511)	(100)
600-620-37-5-20-20	Professional Services	23,159	19,020	28,000	28,000	28,000	0	0
600-620-37-5-30-10	Office Supplies, Equip & Exp	10,948	10,644	14,000	14,000	14,000	0	0
600-620-37-5-30-90	Miscellaneous Expense	4,227	5,376	5,000	5,000	5,000	0	0
600-620-37-5-35-55	Maintenance-General Plant	0	0	1,000	1,000	1,000	0	0
600-620-37-5-36-75	Transportation Expense	9,250	9,489	11,000	11,000	11,000	0	0
600-620-37-5-39-60	Regulatory Commission Expense	6,978	0	5,000	5,000	5,000	0	0
600-620-37-5-51-10	Property Insurance	11,056	10,349	11,500	11,500	12,000	500	4
600-620-37-5-51-45	Injuries & Damages	9,637	9,174	9,000	9,000	10,000	1,000	11
600-620-37-5-53-20	Rent Expense	12,192	11,412	13,000	13,000	14,000	1,000	8
Totals for dept 620-37-Admin & General Expense		159,127	102,250	105,783	113,403	127,500	21,717	21
Dept 621-37-Depreciation Expense								
600-621-37-5-54-10	Depreciation Expense	120,413	142,703	130,000	159,470	145,000	15,000	12
Totals for dept 621-37-Depreciation Expense		120,413	142,703	130,000	159,470	145,000	15,000	12

VILLAGE OF BROWN DEER

WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Dept 623-37-Other Expense								
600-623-37-5-36-80	Taxes	256,663	271,108	253,021	274,111	275,000	21,979	9
Totals for dept 623-37-Other Expense		256,663	271,108	253,021	274,111	275,000	21,979	9
Dept 625-37								
600-625-37-5-54-10	Misc Amortization-CIAC	(53,713)	(53,713)	0	0	0	0	0
Totals for dept 625-37-		(53,713)	(53,713)	0	0	0	0	0
TOTAL APPROPRIATIONS		1,576,128	1,640,327	1,466,004	1,571,661	1,612,089	146,085	10
NET OF REVENUES/APPROPRIATIONS - FUND 600		5,933	214,349	216,604	340,606	19,411	(197,193)	(91)
BEGINNING FUND BALANCE		7,419,251	7,425,187	7,639,532	7,722,137	7,694,848	82,605	1
FUND BALANCE ADJUSTMENTS		0	0	(27,289)	(27,289)	0		(91)
ENDING FUND BALANCE		7,425,184	7,639,536	7,828,847	8,035,454	7,714,259	(114,588)	(1)

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

Storm Water Utility

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

The Storm Water Utility accounts for the costs associated with the Village's Storm Water Management Plan and associated capital and annual costs of maintaining an appropriate storm water conveyance system. The Village discharges to the Milwaukee River and needs to collect, convey, store and discharge rainfall runoff to maintain or reduce effects on the River floodplain. In an effort to reduce flooding within the Village and impact on the sanitary sewer system, the Village provides safe places for rainwater to collect.

SERVICES PROVIDED:

- Manage Stormwater Management Plan
- Street Sweeping Operations
- Catch Basin cleaning/repairs
- Stormwater basin inspections/maintenance
- Information and Education Program
- Rehabilitation of roadside ditches and other drainage ways

STAFFING:

The Public Works Department staff salaries are split between the General Fund Public Works departments, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2014 Storm Water Utility includes 17.03% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Ditches Rehabed (L. Ft.)	6630	4250	6800	5000	5000	6200
Catch Basins Cleaned	110	45	120	120	120	120
Street Sweeping (tons)	105	78	70	70	70	70
Wet/Dry Basins inspected	24	26	26	26	26	26
Outfalls inspected	62	62	62	62	62	62
Storm Water Education Event	2	2	1	1	1	1
Storm Water Brochures	3,500	500	3,500	3,500	3,500	3,500

ADDITIONAL INFORMATION IN THE ANNUAL NR216 REPORT TO WDNR

Storm Water Utility

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per Foot of Ditch Replaced	$ 122.56	$ 92.28	$ 88.76	$ 88.76	$ 88.76
Cost per capita	Operating costs	$ 44.56	$ 52.30	$ 53.26	$ 53.26	$ 53.26

OBJECTIVES ACCOMPLISHED IN 2013:

- 2013 Ditching Project – N. 38th Street from W. Bradley Road to W. Kirchhoff Ravine Lane, 37th from Bradley to Kirchhoff
- Original Village Storm Water Improvements
- Purchase of Monitor/Sampler unit

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- 2014 Ditching Project – N. 38th Street from W. Bradley Road to W. Kirchhoff Ravine Lane, 37th from Bradley to Kirchhoff
- Purchase Hydro-Mulcher

BUDGET SUMMARY:

- The 2014 budget maintains the same storm water rate and 2013 staffing levels.

VILLAGE OF BROWN DEER

STORM WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 610 - Storm Water								
ESTIMATED REVENUES								
Dept 000-49-OTHER PERMITS								
610-000-49-4-30-10	Fees & Permits	750	990	1,000	175	175	(825)	(83)
Totals for dept 000-49-OTHER PERMITS		750	990	1,000	175	175	(825)	(83)
Dept 000-64-SALES								
610-000-64-4-10-10	Storm Water Charges	853,699	859,228	864,000	867,959	864,000	0	0
610-000-64-4-10-20	Culvert/Driveway Replacements	32,794	14,848	0	1,000	1,000	1,000	0
Totals for dept 000-64-SALES		886,493	874,076	864,000	868,959	865,000	1,000	0
Dept 000-81-INTEREST INCOME								
610-000-81-4-00-10	Interest Income	7,235	4,818	6,500	5,000	6,500	0	0
610-000-81-4-00-40	Late Penalties	10,360	9,551	5,000	5,000	5,000	0	0
Totals for dept 000-81-INTEREST INCOME		17,595	14,369	11,500	10,000	11,500	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
610-000-82-4-00-50	Miscellaneous Revenue	880	120	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		880	120	0	0	0	0	0
Dept 000-83-OTHER INCOME								
610-000-83-4-00-10	Amortization of Debt Premium	2,689	4,975	0	0	0	0	0
Totals for dept 000-83-OTHER INCOME		2,689	4,975	0	0	0	0	0
TOTAL ESTIMATED REVENUES		908,407	894,530	876,500	879,134	876,675	175	0

VILLAGE OF BROWN DEER

STORM WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
APPROPRIATIONS								
Dept 000-36								
610-000-36-5-10-10	Salaries/Wages	121,183	121,080	127,216	105,109	173,495	46,279	36
610-000-36-5-11-10	Seasonal Hire	0	0	4,560	0	0	(4,560)	(100)
610-000-36-5-12-20	Uniform Allowance	192	184	175	175	175	0	0
610-000-36-5-14-00	Overtime	474	162	120	1,000	1,000	880	733
610-000-36-5-15-10	WI Retirement	13,559	6,900	7,054	6,202	11,533	4,479	64
610-000-36-5-15-15	FICA	8,510	8,829	10,090	8,041	13,272	3,182	32
610-000-36-5-15-20	Group Insurance	42,177	42,790	47,588	39,576	48,392	804	2
610-000-36-5-15-25	Worker Comp Insurance	4,511	6,065	4,500	4,500	4,500	0	0
610-000-36-5-20-20	Professional Services	3,642	723	9,000	9,000	9,000	0	0
610-000-36-5-20-45	NR216 Contract	1,571	1,622	1,700	7,440	10,000	8,300	488
610-000-36-5-22-10	Natural Gas/Electric Service	222	1,267	400	400	400	0	0
610-000-36-5-22-20	Water/Sewer-Mun Complex	0	0	200	200	200	0	0
610-000-36-5-23-20	Turf Maintenance	12,451	11,350	20,000	20,000	20,000	0	0
610-000-36-5-23-25	CCTV/Cleaning Services	0	0	2,000	2,000	2,000	0	0
610-000-36-5-26-10	Cleaning Service	40	50	200	200	200	0	0
610-000-36-5-26-75	Administration Services	37,437	45,076	47,000	47,000	47,000	0	0
610-000-36-5-29-30	Landfill fees	3,576	7,581	2,000	2,000	2,000	0	0
610-000-36-5-29-50	Equipment Rental	6,403	8,806	7,280	7,280	7,280	0	0
610-000-36-5-30-10	Office Supplies	97	299	250	250	250	0	0
610-000-36-5-33-10	Tools & Supplies	0	0	2,000	2,000	2,000	0	0
610-000-36-5-34-10	Fuel, Oil & Lubricants	3,526	2,775	3,600	3,600	3,600	0	0
610-000-36-5-34-30	Safety Supplies	104	77	400	400	400	0	0
610-000-36-5-34-35	Coveral Services	192	235	150	150	150	0	0

VILLAGE OF BROWN DEER

STORM WATER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
610-000-36-5-35-20	Vehicle Repair/Maint Supplies	2,045	691	2,400	2,400	2,400	0	0
610-000-36-5-35-40	Equipment Repair/Maint Supplie	1,028	1,098	2,400	4,000	2,400	0	0
610-000-36-5-36-30	Billing Services	24,181	22,421	26,000	26,000	26,000	0	0
610-000-36-5-37-10	Operations Material	6,068	14,426	12,000	12,000	12,000	0	0
610-000-36-5-37-20	System Maintenance	0	0	5,000	5,000	5,000	0	0
610-000-36-5-45-10	Memberships	20	50	100	100	100	0	0
610-000-36-5-45-20	Periodicals	0	500	80	500	500	420	525
610-000-36-5-45-30	Professional Training	60	205	600	600	600	0	0
610-000-36-5-54-10	System Depreciation	154,455	164,263	160,000	160,000	160,000	0	0
610-000-36-5-54-15	Equipment Depreciation	11,786	11,786	12,000	12,000	12,000	0	0
610-000-36-5-60-20	Debt Service-Interest Expense	80,312	61,811	105,000	40,500	40,500	(64,500)	(61)
610-000-36-5-60-30	Amortization of debt issue cos	3,467	6,334	1,200	1,200	1,200	0	0
610-000-36-5-81-35	Capital Outlay-Equipment	3,699	0	0	0	30,000	30,000	0
610-000-36-5-82-40	Capital Outlay-Imp Storm Sewer	0	0	0	185,137	0	0	0
610-000-36-5-82-45	Capital Outlay-Imp Ditch/Strm	0	0	120,000	120,000	190,000	70,000	58
Totals for dept 000-36-		546,988	549,456	744,263	835,960	839,547	95,284	13
TOTAL APPROPRIATIONS		546,988	549,456	744,263	835,960	839,547	95,284	13
NET OF REVENUES/APPROPRIATIONS - FUND 610		361,419	345,074	132,237	43,174	37,128	(95,109)	(72)
BEGINNING FUND BALANCE		2,336,025	2,697,444	3,042,516	3,214,957	3,193,245	172,441	6
FUND BALANCE ADJUSTMENTS		0	0	(21,712)	(21,712)	0		(72)
ENDING FUND BALANCE		2,697,444	3,042,518	3,153,041	3,236,419	3,230,373	77,332	2

Village of Brown Deer
2014
Annual Budget

For the Fiscal Year Beginning January 1, 2014

Sanitary Sewer Utility

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of liquid waste from businesses and homes. This waste is transported via a series of underground laterals and mains maintained by the Village. The Village's system discharges to the interceptor system and processed by waste water treatment plants maintained and operated by Milwaukee Metropolitan Sewerage District (MMSD). The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD and Household Hazardous Waste Collection costs.

SERVICES PROVIDED:

- Maintenance and flow monitoring of sewer infrastructure
- Review/revise Capacity, Management, Operations, Maintenance Plan (CMOM)
- Sewer cleaning, CCTV inspection, repairs
- Manhole inspection/repairs
- Information and Education Program

STAFFING:

The Public Works department staff salaries are split between the General Fund Public Works departments, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2014 Sewer Utility includes 8.41% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Est. Actual	2014 Budget
Gallons transported						
Transport capacity						
Manholes repaired						
Sewer lateral feet inspected						

In MMSD Annual Report and CMAR

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Cost per capita	Operating costs	$ 108.60	$ 94.51	$ 126.54	$ 114.34	$ 115.23	$ 115.23

OBJECTIVES ACCOMPLISHED IN 2013:

- 2013 Testing and Sealing Program (Visu-Sewer)
- Private Property Infiltration and Inflow Program (75% MMSD funded)
- New Flow Monitoring Program
- Distribution of Sanitary Sewer Brochure to residents and businesses

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- 2014 Continuing Testing and Sealing Program (Visu-Sewer)
- Private Property I/I Project (75% MMSD funded)
- Set-Up Flow Monitoring In-House on Village Server
- CIPP Lining Project
- Sewer Lateral Relay Project (Coordinate Project w/ Water Main on Carolann)

BUDGET SUMMARY:

- The 2014 budget includes a sanitary sewer volumetric rate increase of 15%. Currently, the volumetric rate is $1.39 per 1,000 gallons used and will increase to $1.60 per 1,000 gallons used. The connection fee is $12.50 per quarter and will increase to $14.35 per quarter.

VILLAGE OF BROWN DEER

SANITARY SEWER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 630 - Sewer								
ESTIMATED REVENUES								
Dept 000-64-SALES								
630-000-64-4-10-10	Volumetric Charges	425,075	497,352	423,805	451,353	486,528	62,723	15
630-000-64-4-10-15	Connection Charges	184,653	184,800	184,800	184,950	212,520	27,720	15
630-000-64-4-10-20	Household Hazardous Waste	0	0	12,709	12,709	13,071	362	3
630-000-64-4-10-25	MMSD Charges	700,535	714,884	677,430	670,094	696,736	19,306	3
Totals for dept 000-64-SALES		1,310,263	1,397,036	1,298,744	1,319,106	1,408,855	110,111	8
Dept 000-81-INTEREST INCOME								
630-000-81-4-00-10	Investment Interest	8,639	7,414	7,000	7,000	7,000	0	0
630-000-81-4-00-40	Interest-Delinquent Accounts	21,503	19,721	15,000	12,000	15,000	0	0
Totals for dept 000-81-INTEREST INCOME		30,142	27,135	22,000	19,000	22,000	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
630-000-82-4-00-50	Miscellaneous	6,445	1,592	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		6,445	1,592	0	0	0	0	0
Dept 000-83-OTHER INCOME								
630-000-83-4-00-10	Amortization of Debt Premium	309	397	0	0	0	0	0
Totals for dept 000-83-OTHER INCOME		309	397	0	0	0	0	0
Dept 000-93-TRANSFER FROM RESERVES								
630-000-93-4-00-00	Capital Contribution	220,567	0	0	0	0	0	0
Totals for dept 000-93-TRANSFER FROM RESERVES		220,567	0	0	0	0	0	0

VILLAGE OF BROWN DEER
SANITARY SEWER UTILITY
2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
TOTAL ESTIMATED REVENUES		1,567,726	1,426,160	1,320,744	1,338,106	1,430,855	110,111	8
APPROPRIATIONS								
Dept 000-36								
630-000-36-5-10-10	Salaries/Wages	53,030	52,096	61,943	51,906	60,628	(1,315)	(2)
630-000-36-5-12-20	Uniform Allowance	0	0	175	175	175	0	0
630-000-36-5-14-00	Overtime	567	331	500	500	500	0	0
630-000-36-5-15-10	WI Retirement	5,709	3,134	4,153	3,063	4,091	(62)	(1)
630-000-36-5-15-15	FICA	3,807	3,850	5,126	3,971	4,638	(488)	(10)
630-000-36-5-15-20	Group Insurance	17,154	15,175	22,662	19,544	22,539	(123)	(1)
630-000-36-5-15-25	Worker Compensation Ins	5,654	6,324	5,600	5,600	5,600	0	0
630-000-36-5-20-20	Professional Services	6,891	11,115	10,000	10,000	10,000	0	0
630-000-36-5-20-45	Engineering Services	0	0	0	1,000	1,000	1,000	0
630-000-36-5-22-10	Natural Gas/Electric Service	3,247	2,143	4,600	4,600	4,600	0	0
630-000-36-5-22-20	Sewer/Water Services	880	1,400	1,200	1,200	1,200	0	0
630-000-36-5-23-10	Cleaning Services	40	80	500	500	500	0	0
630-000-36-5-26-10	MMSD Service Charges	701,427	714,895	677,430	670,324	697,000	19,570	3
630-000-36-5-26-15	MMSD Hazardous Waste Service	13,656	12,583	12,709	13,797	13,800	1,091	9
630-000-36-5-26-75	Administration Services	81,138	92,065	93,806	93,806	93,806	0	0
630-000-36-5-29-30	Landfill Fees	0	80	400	400	400	0	0
630-000-36-5-29-50	Equipment Rental	8,336	1,849	5,000	5,000	5,000	0	0
630-000-36-5-30-10	Office Supplies, Equip & Exp	254	107	300	300	300	0	0
630-000-36-5-33-10	Tools & Supplies	0	0	700	700	700	0	0
630-000-36-5-34-10	Fuel, Oil & Lubricants	1,804	1,420	3,600	3,600	3,600	0	0
630-000-36-5-34-30	Safety Equipment	8	302	800	800	800	0	0

VILLAGE OF BROWN DEER

SANITARY SEWER UTILITY

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
630-000-36-5-34-35	Uniforms/Coveralls	164	248	300	300	300	0	0
630-000-36-5-35-20	Vehicle Repair/Maint Supplies	300	0	800	800	800	0	0
630-000-36-5-35-40	Equip Repair/Maint Supplies	6,432	4,842	5,000	5,000	5,000	0	0
630-000-36-5-35-60	Maintenance-System	0	1,500	5,000	5,000	5,000	0	0
630-000-36-5-36-30	Meter Expenditures-Water	98,160	92,843	98,000	98,000	103,000	5,000	5
630-000-36-5-37-10	Operations Material	14,759	10,001	25,000	25,000	25,000	0	0
630-000-36-5-37-20	MONITORING	710	1,317	4,000	0	0	(4,000)	(100)
630-000-36-5-45-10	Professional Memberships	20	50	100	100	100	0	0
630-000-36-5-45-20	Professional Publications	0	0	150	150	150	0	0
630-000-36-5-45-30	Professional Training	1,439	0	1,000	1,000	1,000	0	0
630-000-36-5-54-10	Depreciation Expense-System	96,449	94,567	94,000	94,000	94,000	0	0
630-000-36-5-54-15	Depreciation Expense-Equip	21,918	29,689	20,000	20,000	20,000	0	0
630-000-36-5-60-20	Interest Expense	36,206	37,700	119,828	37,000	37,000	(82,828)	(69)
630-000-36-5-60-30	Amortization of Debt Issue Cos	898	1,110	0	0	0	0	0
630-000-36-5-81-35	Capital Equipment-Sewer	392	4,762	10,000	10,000	10,000	0	0
630-000-36-5-82-40	Capital Improvement-Sewer	0	4,141	0	0	0	0	0
630-000-36-5-82-45	Inflow/Infiltration Control	242,253	70,777	195,000	195,000	195,000	0	0
Totals for dept 000-36-		1,423,702	1,272,496	1,489,382	1,382,136	1,427,227	(62,155)	(4)
TOTAL APPROPRIATIONS		1,423,702	1,272,496	1,489,382	1,382,136	1,427,227	(62,155)	(4)
NET OF REVENUES/APPROPRIATIONS - FUND 630		144,024	153,664	(168,638)	(44,030)	3,628	172,266	(102)
BEGINNING FUND BALANCE		4,041,214	4,185,239	4,338,904	4,293,062	4,278,019	(45,842)	(1)
FUND BALANCE ADJUSTMENTS		0	0	(15,043)	(15,043)	0		(102)
ENDING FUND BALANCE		4,185,238	4,338,903	4,155,223	4,233,989	4,281,647	126,424	3

Internal Service Fund

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost-reimbursement basis.

Liability Insurance Fund
In 1987, the Village issued $429,675 taxable general obligation refunding bonds to provide financing of the Village's participation in the Wisconsin Municipal Insurance Commission (WMIC). WMIC is an intergovernmental cooperative commission formed to facilitate the formation of the Cities and Villages Mutual Insurance Company (CVMIC). CVMIC is a separate and distinct entity independent of WMIC and is owned by the participating cities and villages of WMIC. CVMIC was formed to provide liability insurance to Wisconsin municipalities as of January 1, 1988.

CVMIC's Municipal Liability Insurance Program provides comprehensive protection for cities' and villages' legal liabilities by offering third-party loss coverage in these critical risk-exposure areas: general, automobile, police professional liability; Public Official's errors and omission; and paramedic/EMT (Incidental) medical malpractice liability.

The program's structure can be best described as a fully capitalized risk-sharing pool. Each member pays an actuarially determined risk premium for $5,000,000 of liability coverage for losses over the self-insurance retention level of $25,000 with a $100,000 aggregate stop loss

BUDGET SUMMARY:

- The 2014 budget shows cost remain fairly similar to 2013.

VILLAGE OF BROWN DEER

LIABILITY INSURANCE FUND

2014 BUDGET

GL NUMBER	DESCRIPTION	2011 ACTIVITY	2012 ACTIVITY	2013 AMENDED BUDGET	2013 PROJECTED ACTIVITY	2014 ADOPTED BUDGET	CHANGE FROM 2013 AMENDED BUDGET	PCT CHANGE
Fund 700 - Liability Insurance Fund								
ESTIMATED REVENUES								
Dept 000-81-INTEREST INCOME								
700-000-81-4-00-50	Dividend Income	20,709	18,306	10,000	10,000	10,000	0	0
Totals for dept 000-81-INTEREST INCOME		20,709	18,306	10,000	10,000	10,000	0	0
Dept 000-92-TRANSFER FROM OTHER FUNDS								
700-000-92-4-10-00	General Fund	86,135	89,660	91,000	91,000	90,000	(1,000)	(1)
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		86,135	89,660	91,000	91,000	90,000	(1,000)	(1)
TOTAL ESTIMATED REVENUES		106,844	107,966	101,000	101,000	100,000	(1,000)	(1)
APPROPRIATIONS								
Dept 000-19								
700-000-19-5-51-50	Liability Ins Premiums	88,746	88,613	91,000	92,877	90,000	(1,000)	(1)
700-000-19-5-51-75	Insurance Claims	9,373	611	100,000	2,000	100,000	0	0
Totals for dept 000-19-		98,119	89,224	191,000	94,877	190,000	(1,000)	(1)
TOTAL APPROPRIATIONS		98,119	89,224	191,000	94,877	190,000	(1,000)	(1)
NET OF REVENUES/APPROPRIATIONS - FUND 700		8,725	18,742	(90,000)	6,123	(90,000)	0	0
BEGINNING FUND BALANCE		430,356	439,081	457,824	455,531	455,531	(2,293)	(1)
ENDING FUND BALANCE		439,081	457,823	367,824	461,654	365,531	(2,293)	(1)

APPENDICES

Community Profile and Statistical Information

Community Profile

The Village of Brown Deer encompasses an area of 4.5 square miles in northern Milwaukee County. The Village of Brown Deer is bounded by the Village of River Hills on the east, the City of Mequon on the north and the City of Milwaukee on the south and west. The Milwaukee River and a large county park (Brown Deer Park) form the east boundary of the Village. Given the Village's location, it is considered to be, one of the North Shore communities. The Village is bisected by Brown Deer Road (State Highway 100) which is a six-lane thoroughfare connecting other prosperous North Shore suburbs to retail complexes west of Brown Deer and to the northwest suburbs of Milwaukee.

The Village started as a small settlement in the 1850's along the Milwaukee River at the intersection of what is now Highways 100 and 57. The unincorporated Village grew modestly as part of the Town of Granville until the 1950's. In 1955 the Village incorporated, and in 1962, after a series of annexation battles with the City of Milwaukee, assumed its present boundaries. As a result of the 1962 court settlement with the City of Milwaukee, the Brown Deer School District also shares the Village's boundaries. The Village's population has remained relatively constant since before 1990 at approximately 12,000 residents. The current population of the Village is 11,999.

Brown Deer operates under a manager form of government. Under this form of government, a six-member Board of Trustees is elected at large and on a non-partisan basis. The Village President, who is also elected at large and on a non-partisan basis, presides at Village Board meetings and votes on all matters. The Village President has no veto power. Annual elections are held in April. The terms of office are 3 years but are overlapping so that the Village is provided with a continuity of knowledge in development, business, and legislative matters.

The Board is responsible for enacting ordinances, resolutions, and regulations governing the Village as well as the appointment of members of various statutory and advisory boards and the Village Manager. The manager is the chief executive officer who is the head of the administrative branch of the Village and is responsible to the Board for the proper administration of all affairs of the Village.

The Village provides a range of services including police, library, recreation, public works, water, sewer, storm water services. In order to utilize economies of scale the Village has entered into three intergovernmental agreements with other North Shore communities. The North Shore Fire Department was formed on January 1, 1995 by a cooperative agreement with six other North Shore communities (Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay) operates economically by sharing staff, equipment, and resources. The North Shore Health Department was formed on January 1, 1996 with four other North Shore communities (Bayside, River Hills, Fox Point, and Glendale) and effective January 1, 2012, the Village of Shorewood and Village of Whitefish Bay will join the NSHD. The North Shore Health Department provides a wide range of services more economically than those which could be provided by the individual communities. The North Shore Cable Commission was formed on July 6, 1998 by a cooperative agreement with six other North Shore communities (Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay) to jointly provide public access television and public information.

Community Profile and Statistical Information

Demographics and Economic Information

Population	State of Wisconsin	Milwaukee County	Village of Brown Deer
Estimate, 2013	5,716,000	950,410	12,086
Census, 2010	5,686,986	947,735	11,999
Estimate, 2009	5,654,744	931,830	11,720
Estimate, 2008	5,627,967	938,490	11,705
Estimate, 2007	5,598,893	937,324	11,715
Estimate, 2006	5,568,505	936,892	11,750
Estimate, 2005	5,538,806	938,995	11,831
Census, 2000	5,363,675	940,164	12,170

Source:
Wisconsin Department of Administration, Demographic Services Center

Per Return Adjusted Gross Income	State of Wisconsin	Milwaukee County	Village of Brown Deer
2012	$49,900	$44,460	$45,630
2009	$45,372	$41,704	$45,670
2008	$47,046	$43,557	$47,227
2007	48,985	43,390	48,049
2006	48,107	42,296	46,636
2005	45,357	40,244	45,614
2004	43,512	38,350	44,765

Source:
Wisconsin Department of Revenue, Division of Research and Analysis

Unemployment Rate	State of Wisconsin	Milwaukee County	Village of Brown Deer
December, 2013	6.20%	7.00%	not available
December, 2010	8.30%	9.60%	not available
December, 2009	8.30%	9.30%	not available
December, 2008	5.8	6.3	not available
Average, 2008	4.7	5.5	not available
Average, 2007	5	6	not available
Average, 2006	4.7	5.7	not available
Average, 2005	4.7	5.9	not available

Source:
Wisconsin Department of Workforce Development

Community Profile and Statistical Information

Largest Taxpayers

Taxpayer	Type of Business / Property	2013 Assessed Valuation	2013 Equalized Valuation
Brown Deer Market LLC	Property Management	$ 32,614,300	$ 33,161,400
Brown Deer Business Park-WI TWO LLC	Property Management	17,886,000	18,186,100
FIS (Fidelity Information Center)	Data Processing Center	17,231,800	17,520,900
Deer Run Apartments	Property Management	14,789,400	15,037,500
North Pointe Apartments, Ltd.	Property Management	11,125,000	11,311,700
Lowe's Home Center	Retail	11,000,000	11,184,600
Brooklane Apartments	Property Management	9,645,300	9,807,100
River Place Apartments LLC	Property Management	9,150,500	9,304,000
Community Television (TV 6)	Business	8,633,500	8,778,400
Mutual Savings Bank	Financial Institution	7,049,500	7,167,800

Largest Employers

Due to the Village's proximity to Milwaukee and its surrounding suburbs, many residents commute for employment. Some of the largest employers in the County include Milwaukee Public Schools, the U.S. Government, and Aurora Health Care.

The largest employers in the Village area are listed below:

Employer	Type of Business	Number of Employees
FIS (Fidelity Information Systems)	Data Processing	2,700
Signicast Corporation (includes Brown Deer & Hartford Site)	Manufacturer of Ferrous investment castings	685
Badger Meter	Water metering equipment	530
Milsco Manufacturing Company	Manufacturer of office chairs	481
Guaranty Bank	Savings Institution	375
Northshore Suburban YMCA/ Schroeder Aquatic Center	Recreation/fitness	340
Rite-Hite Corporation (Headquarters)	Manufactures mechanical & hydraulic loading dock levelers, vehicle restraints	240
Brown Deer School District	Education	222
WITI-TV6	Studios & broadcast facilities	210
Village of Brown Deer	Government	183
U Line Corp	Household refrigeration	175
Kohl's	Department Store	175
TAPCO	Electrical Signs	175

Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Wisconsin Government Terms

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 Calendar. The schedule of events that need to occur and the date or period of time for each to occur in the preparation, review and adoption of a budget.

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.

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

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

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

Fines and Forfeitures. The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses.

Glossary of Wisconsin Government Terms

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.

Fixed assets. See "Capital Improvements."

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 or payment in place of another tax or taxes.

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

Internal Service Fund. A fund used to account for the financing of goods or services provided by one department or agency to the other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Lapse. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

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.

Measurement Focus. The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

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

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

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Municipal. Any county, city, village, town, technical college district, special purpose district or board or commission, and any public or quasi-public corporation or board or commission created pursuant to statue, ordinance or resolution, bust does not include the state, a state agency, or corporation chartered by the state or a school district. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

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

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

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

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

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

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

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

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

Other Financing Sources. Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

Other Financing Uses. Funds used for operating transfers out. Such amounts are classified separately from expenditures.

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.

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Per Capita Income. Total income divided by the population.

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 which specifies a particular group of activities.

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

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

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

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

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

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

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

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

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

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

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Special Revenue Funds. This fund is separately administered because revenues are restricted by the City Council, the State of Wisconsin, 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 expenditures.

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

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

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

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

Tax Increment Districts (TID). 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 TID 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.

Workplan. A schedule which identifies major action steps, time frames, and person(s) responsible for accomplishment of a department, or division objective.

Zero-base budget. A budgeting approach whereby the expenditure amount for each line item is examined in its entirety each year, regardless of prior funding. Those items that cannot be justified are subject to elimination.

Acronyms: Below are definitions for various acronyms commonly used in local government.

AA:	Affirmative Action
AB:	Assembly Bill
ADA:	American Disabilities Act
ALA:	American Library Association
AWWA:	American Water Works Association
CAD:	Computer Aided Dispatch
CAD:	Computer Aided Design
CBRF:	Community Based Residential Facility
CDA:	Community Development Authority

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CDBG: Community Development Block Grant
CEU: Continuing Education Unit
CFO: Chief Financial Officer
CIP: Capital Improvement Project
CAFR: Comprehensive Annual Financial Report
CSO: Community Services Officer
CPI: Consumer Price Index
DARE: Drug Awareness Resistance Education
DATCP: Department of Agriculture, Trade, and Consumer Protection
DHFS: Department of Health and Family Services
DHS: Department of Homeland Security
DIHLR: Department of Industry, Labor and Human Relations
DLTCL: Division of Libraries, Technology, and Community Learning
DNR: Department of Natural Resources
DOA: Department of Administration
DOC: Department of Commerce
DOJ: Department of Justice
DOR: Department of Revenue
DOT: Department of Transportation
DPI: Department of Public Instruction
DPW: Department of Public Works
EAP: Employee Assistance Program
EEOC: Equal Employment Opportunity Commission (Fed)
EMS: Emergency Medical Services
EOE: Equal Opportunity Employer
EPA: Environmental Protection Agency
ERD: Equal Rights Division (State)
ETF: Employee Trust Fund
FAQ: Frequently Asked Question
FCC: Federal Communications Commission
FDA: Food and Drug Administration
FEMA: Federal Emergency Management Agency
FICA: Federal Insurance Contributions Act
FLSA: Fair Labor Standards Act
FMLA: Family Medical Leave Act
FTE: Full Time Equivalent
FTO: Field Training Officer
GAAP: General Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographical Information System
GO: General Obligation
HIPPA: Health Insurance Portability and Accountability Act
HR: Human Resources

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HUD: Housing and Urban Development
HVAC: Heating/Ventilation & Air-Conditioning
ICMA: International City/County Management Association
ISTEA: Intermodal Surface Transportation Efficiency Act
IT: Information Technology
LGIP: Local Government Investment Pool
LFB: Legislative Fiscal Bureau
LRB: Legislative Reference Bureau
LTD: Long-term Disability
MOU: Memorandum of Understanding
M&O: Maintenance & Operations
NRPA: National Park and Recreation Association
OCJP: Office of Criminal Justice Planning
PPE: Personal Protective Equipment
PSC: Public Service Commission
QEO: Qualified Economic Offer
RFP: Request for Proposal
ROW: Right-of-Way
SB: Senate Bill
SCADA: Supervisory Control and Data Acquisition
SWAT: Special Weapons and Tactics
SWOT: Strengths, Weaknesses, Opportunities, Threats
TID: Tax Increment District
TIF: Tax Increment Financing
UC: Unemployment Compensation
UCR: Uniform Crime Report
WAPL: Wisconsin Association of Public Libraries
WC: Workers Compensation
WCMA: Wisconsin City/County Management Association
WHEDA: Wisconsin Housing and Economic Development Authority
WDOT: Wisconsin Department of Transportation
WPRA: Wisconsin Park and Recreation Association
WLA: Wisconsin Library Association
WRS: Wisconsin Retirement System
WWA: Wisconsin Water Association

FINANCIAL POLICY / MANUAL

Revised December 5, 2011

SUBJECT: GENERAL OPERATIONS POLICY

General: The establishment of general operations policy statement is an important component of the Village's financial management policy and planning efforts.

Objectives:

A. Accounting

1. The Village will establish and maintain the accounting systems according to Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB).
2. An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement. In addition, full disclosure will be provided in the financial statements and bond representations.
3. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Treasurer/Comptroller. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
4. Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
5. The Village will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information, information on comparable assets from other governments, and general guidelines from professional or industry organizations.

B. Cash Management

1. Receipts:
   - All money due to the Village should be collected and entered in to the receipting system as soon as possible, (no more than 10 business days).
   - Money that is received shall be deposited in an approved public depository in a timely manner (no longer than one week).
   - Amounts that remain uncollected after a reasonable length of time shall be subject to available legal means of collection by law in adherence with the Wisconsin State Statutes and other applicable laws.
2. Disbursements:
   - On a weekly basis, the Department Head (or delegated employee) prepares a voucher form for each expenditure, which is verified and entered into the accounting software by a staff member of the Administrative Services Department.
   - The Treasurer/Comptroller reviews the invoices and approves each one in writing.
   - The invoices are segregated into two categories 'prepaids' and 'vouchers.'
     - Prepaids are defined as any payment that is $5,000 or less and reoccurring standard payments for regular services such as WE Energies, Time Warner Cable, Veolia, AT&T, Milwaukee Water Works,

MMSD, U.S. Postal Service, Verizon Wireless, and anything payroll and benefit related etc.

- If there is an emergency payment or special payment that is needed that week it would be classified as a prepaid and must receive special authorization from the Treasurer/Comptroller. This could include a payment where the Village may receive a discount by paying early or a check needed for an employee training.
- Vouchers are defined as any payment that does not meet the criteria for a prepaid.

PREPAIDS

- Checks are cut weekly for Prepaids by a staff member of the Administrative Services Department, reviewed by the Treasurer/Comptroller and mailed.
- A check register will be printed weekly detailing the prepaids and will be included in the monthly reports for review by FPW and the Village Board.

VOUCHERS

- Checks are cut for Vouchers once a month by a staff member of the Administrative Services Department, and reviewed by the Treasurer/Comptroller.
- The voucher (and prepaid) list is presented once a month to the Finance and Public Works Committee for review and then presented for approval to the Village Board at the second meeting of the month.
- Upon above approval, the Treasurer/Comptroller will release the checks, for the vouchers to be mailed.
- Employee wages are to be paid bi-weekly.
- The Village Treasurer/Comptroller is authorized at his/her discretion to process periodic payments through the use of money transfer techniques as set forth in State Statutes 66.0607 and more specifically in sec. 66.0607(3)(m).

C. Daily Cash Operations

1. The cash drawers utilized at the front counter will be counted, balanced, and reported daily by the Treasurer/Comptroller or Deputy Treasurer/Comptroller (or other employee as designated in their absence). During tax time the drawers may be counted more frequently.
2. The individual that balanced the cash drawer will give the deposit to the other (between the Treasurer/Comptroller and the Deputy Treasurer/Comptroller) to write up the bank deposit for that day.
3
4. Under no circumstance can a Village staff member cash a personal check or a third party check in the Village's cash drawer.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.

SUBJECT: PURCHASING POLICY

General: The intent of this policy is to provide guidelines that will insure that the expenditure of public funds by all Village Departments is consistent with policies set by the Village Board.

Guidelines:

The Village reserves the right to accept the bid or quote which is most beneficial to the Village, as well as the right to reject any or all bids or quotes. The determination of the most beneficial purchase shall be recommended, as required under "Purchasing Procedures" included herein below, to the Village Board, which shall make the final determination when required. No contractual award for capital improvements over $15,000 is final until formally approved by the Village Board.

Delegation of Authority

Each department head is authorized to delegate authority to an employee(s) of that department to make and approve purchases not exceeding $5,000.00. The department head will need to sign off on the accounts payable vouchers prior to payment. While delegation of authority is realistic in how Village business is conducted the department head is ultimately responsible for all purchases made by employees of the department. .

Planning

Both short and long term planning for purchases will minimize the amount of clerical and supervisory time spent documenting purchases. Each department should strive to purchase its goods and services in quantities within the foreseeable needs of the department, which maximize possible discounts. The overall plan for purchasing begins with the preparation of the Annual Budget.

Overdrafts

No purchase will be authorized which would overdraft the adopted budget without an approved budget amendment. Department Heads contemplating a purchase that will exceed an account's budgeted amount shall insure that provisions are made for the necessary allocation within their departmental budget prior to initiating the purchase. All expenditures, which exceed the amount of the adopted budget and/or department, as well as all expenditures from any contingency account shall be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

Quality

Quality and service are just as important as price. It is the duty of each department to secure the best quality for the purpose intended. Quality buying is the buying of goods and services that will meet, but not exceed the requirements for which they are intended. In some instances the primary consideration may be durability. In other instances it may be a question of immediate availability, ease of installation, frequency of repair or efficiency of operation. It is the responsibility of each Department Head to become familiar with available equipment to determine the appropriate quality required.

Sales Tax

The Village is exempt from paying all local and state sales taxes or Federal Excise taxes. The Treasurer/Comptroller's Office can provide necessary exemption documents to vendors upon request.

Endorsements

Neither the Village's name nor any employee's name or position is to be used to endorse or support a product or vendor, unless specifically authorized by the Village Board.

Ethics Laws

Public officials and employees of the Village shall comply with all federal, state and Village ethics laws regarding conflict of interest as well as ethics regarding all purchase decisions.

Purchasing Procedures:

The following procedures are established, subject to certain exceptions and other criteria as noted under "Special Requirements" below, to regulate the degree of formality to be followed in the purchase of goods and services, depending on the costs of the items to be purchased. Good documentation to insure that all vendors are treated fairly is in the Village's best interest.

Purchases under $5,000

Department Heads are authorized for any purchase under $5,000. The Department Head need not secure the approval of the Village Manager in order to make purchases in this price range. It is the responsibility of each Department Head to insure control over this segment of the purchasing process. Each Department Head shall designate employees the authority to make purchases; and to provide internal controls to insure that all purchases are for legitimate public purposes. Department Heads may request the Treasurer/Comptroller to authorize open purchase accounts in cases where the department makes routine or frequent purchases under $5,000.

Purchases from $5,001 to $15,000

The Village Manager is authorized to approve any purchase in the amount of $5,001 to $15,000. Prior to securing goods or services costing from $5,001 to $15,000, departments (department heads/designees) must obtain three (3) or more written quotations. The department head must be able to show proof the quotations and compile the information in a way that allows for comparison. If departments are unable to secure three (3) written quotations, an explanation why less than three (3) qualified vendors were available must be noted for the Village Manager. The form used to compare the quotations, as approved by the Village Manager, shall be attached to the payment authorization.

The use of written quotation forms requires appropriate planning to insure that adequate lead time is available to satisfy the purchasing requirements. The preferred procedure is to mail, fax, or email the Request for Quotation form to the vendors and have it returned by mail, fax, or email. Every effort should be made to allow it at least three (3) full business days between the receipt of the form by the vendor and the deadline for returning quotations.

Purchases in Excess of $15,000

Services

Departments anticipating the purchase of services exceeding $15,000 in value shall prepare specifications or requirements, as appropriate, to meet the Village's needs. The specifications or requirements shall be forwarded to the Village Manager for review, comment, and recommendation. Upon the Village Manager's recommendation, the Department Head can either prepare a Request for Proposal (RFP) as outlined, below, under "Special Requirements - Professional Services" or prepare the Request for Quotation form as outlined, above, for purchases from

$5,000 to $15,000. Services purchased in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

Equipment
Departments anticipating the purchase of equipment, which is already approved by the Village Board via the capital improvement plan and annual budget processes, which exceeds $15,000 in value, shall prepare specifications or requirements, as appropriate, to meet the Village's needs. The specifications or requirements shall be forwarded to the Village Manager for review, comment, and recommendation. Upon the Village Manager's approval, the Department Head can either prepare the Request for Quotation form as outlined above, for purchases from $5,001 to $15,000 or, prepare a bid package, as outlined below, for capital improvements and construction projects. Equipment purchases in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

Capital Improvements and Construction Projects
For capital improvements and construction projects exceeding $15,000 in value, Departments shall prepare specifications based upon standards appropriate to meet the Village's needs. Specifications shall be forwarded to the Village Manager for review, comment, and recommendation. Upon the Village Manager's recommendation, the Department Head will then prepare the necessary bid package, public notices, and advertisements to meet the Village purchasing policy and will also send invitations to bid to qualified vendors. A bid packet containing an invitation to bid, specifications, and general bid documents will be sent to qualified vendors as well as those that respond to the legal notice.

After the bids are publicly opened, they will be turned over to the Departments for review. The Department will prepare a Bid Tabulation Report and draft a memorandum to the Village Manager, which will include the Department's recommendation for the bid award. The recommendation made by the Village Manager shall include the acknowledgment that funds are available, as well as the signature of the Department Head who is seeking the expenditure.

The award will normally be made to the low bidder meeting specifications. There may be instances, however, when the low bid is not in the best interest of the Village. In these cases, it is incumbent upon the Department to thoroughly document reasons why the low bid should not be selected.

The award for public works contracts in excess of $15,000 will be made to the lowest responsible bidder meeting specifications as per State Statutes. Questions regarding the Statute(s) and which projects apply should be directed to the Village Attorney.

The Village reserves the right to select or reject a vendor based upon the best interests of the Village, including but not limited to past service or experience with the vendor.

Special Requirements:

Occasionally the Village may need to purchase goods or services under circumstances which do not clearly fit the patterns of normal public procurement and for which normal competitive shopping procedures do not apply. All proposed capital purchases exceeding $5,000 and funded through the Capital Improvement Fund shall be supported by a completed document

allowing for comparison, review, and approval by the Finance/Public Works Committee concurrent with the Capital Improvement Plan and the Annual Budget..

Sole Source

In the event there is only one vendor capable of providing a particular good or service, then the competitive shopping procedures outlined in this policy may be waived by the Village Manager. When a Department determines that goods or services must be purchased form a "sole source vendor", e.g., computers and related equipment and software, the Department shall document why only one company or individual is capable of providing the goods or services required. The documentation shall be attached to the payment authorization and submitted to the Village Manager for approval.

Special Exception

Exceptions to the procedures outlined, above, under Purchasing Procedures, are granted for the following purchases:

1. Internal financial operations such as payroll;
2. Fund to fund transfers;
3. Utility payments;
4. Bond payments and such other similar obligations of the Village; and,
5. Salt, gasoline, crushed stone, office supplies (including recurring office forms and paper products), polymers, vehicle/equipment related parts and repairs such as, engine and transmission parts, hydraulic pumps and rams, tires, rebuilding services, annual maintenance contracts and all other recurring expenses needed in the usual and ordinary operation of the Village government and its departments in a sum not to exceed the budgeted amount.

Cooperative Purchasing Programs

Departments are encouraged to use cooperative purchasing programs sponsored by the State or other jurisdictions. Such programs prove advantageous by relieving department personnel of the paper work necessary to document the purchase and by taking advantage of large quantity purchases made by such cooperatives.

Professional Services

Normal competitive procedures cannot be utilized in securing professional services from attorneys, engineers, accountants, planners, and other professional people who, in keeping with the standards of their discipline, will not enter into a competitive bidding process. A Request for Proposal (RFP), while not always required to secure professional services, e.g., bond counsel, external auditors for annual Village audit, may be made upon the direction and at the discretion of the Village Manager, the Finance/Public Works Committee and/or majority of the Village Board.

A Request for Proposal can be prepared much the same way as specifications including requirements and minimum standards for the services to be provided. Such RFPs shall be submitted to the Village Manager for review and approval prior to distribution. When an RFP for professional services has been approved, a limited number of qualified professionals known to the Village will be invited to submit a proposal setting forth their interest, qualifications and how they can meet the Village's needs. In securing professional services it is the primary goal of the Village to obtain the services of a professional(s) who has a proven record of providing those services. A contract will then be negotiated with the professional deemed to best meet the Village's needs.

Emergency Purchases

The procedures in this policy may be waived under emergency conditions when a delay may threaten the basic mission of a department. Emergency conditions are generally unforeseen circumstances, e.g., natural disasters or major mechanical equipment failures, wherein prompt corrective action is absolutely necessary. Occasionally equipment will require emergency repairs or other circumstances will necessitate emergency corrective action which cannot wait for compliance with this policy. In any emergency situation, Department Heads are required to notify the Village Manager as quickly as possible.

Petty Cash Accounts

Very often there is a need for immediate availability of funds. Petty Cash Funds may be used to avoid the time and expense of issuing payment authorizations for items totaling less than $50. Petty Cash Receipts are to be maintained by the person responsible for the fund in certain departments and shall include; the amount, description of item, budget account number, and signatures of the persons receiving the funds and person issuing the funds. Individual receipts should be summarized on a monthly basis and presented to the Treasurer/Comptroller's office that will then authorize a check to be issued to reimburse the Petty Cash Funds. The Village Treasurer/Comptroller may conduct unannounced audits of petty cash funds to assure the monies are being properly accounted for.

The use of petty cash funds for personal use, even for very short periods of time, is prohibited and may be grounds for disciplinary action.

Specifications:

When goods or services are purchased consistent with the competitive processes outlined in this policy, specifications (specs) must be prepared which will meet the following goals:

- Identify minimum requirements;
- Allow for a competitive bid or quote, when possible;
- Be capable of objective review; and
- Provide for an equitable award at the lowest possible cost.

General Guidelines

Specs should be kept as simple as possible while still maintaining the exactness required to keep bidders from utilizing loopholes to avoid providing the quality desired or to take advantage of their competitors. To promote competition, specs should be written in clear simple language, free of vague terms or those subject to variations of interpretation.

If the specs include optional goods or services, these options must be separately identified so that the base cost can be clearly identified compared to the cost of the option(s). If options are included, the Bid Tabulation Report shall identify the different costs of the options.

Types of Specifications

Specifications need to be structured to protect the integrity of the purchasing system and to insure that the needs of the Village are met. Methods of structuring specs include:

<u>Qualified Products or Acceptable Brands List</u>

These lists are developed where it is not possible to write specs adequate to identify the quality and performance required, or when tests necessary to determine

compliance with technical specs are lengthy, costly, or require complicated technical equipment.

Specification by Brand or Trade Name
Brand or trade names should be used where brand name products have been found to be superior to others for the purpose intended or when their composition is secret, unknown or patented. The use of brand names establishes a quality standard, but is not intended to eliminate or limit competition. When this method is used the specs shall provide for bidding of competitive or equal grades. It is incumbent on a vendor who bids on goods of supposed equal quality to document that the goods and services are, in fact, of equal quality.

Specifications by Blueprint or Dimension Sheet
Specs of construction projects shall be written to reference the blueprints or dimension sheets prepared by the engineer or architect.

Specifications by Performance, Purpose or Use
Specs which include a set of performance criteria will provide flexibility for vendors to design products or programs specifically aimed at meeting the standards the Village has established. These types of specs usually generate a great deal of competition since they allow vendors to exercise some creativity in the process. Bottom line or minimum standards must be included in the specs to insure that the Village's expectations are met.

Specifications by Industry Standards
Specs will often refer to industry-wide standards or standards set by other public jurisdictions. Lumber grading, standards set by asphalt or concrete industries, or referencing standard specs of the State Department of Transportation of other State of Federal agencies are typical examples.

Specifications by Samples
A sample is a good way to make requirements perfectly clear. Printing bids, where artwork or existing forms would be utilized is an example. Departments utilizing samples shall insure that adequate supplies of the samples are made available so that originals can be sent with all bid invitations.

SUBJECT: VILLAGE ISSUED PURCHASING CARD POLICY

General: To establish a methodology for use and to define the limits of use of Village issued purchasing cards provided to certain personnel in order to make purchases of goods and/or services on behalf of the Village of Brown Deer.

This policy is being established in order to provide a more rapid turnaround of requisitions for low dollar value goods, emergency purchases, and travel/training expenditures and to reduce paperwork and handling costs. By using the purchasing cards the requests for petty cash, manual checks and the payment cycle are reduced. Those purchasers who have been issued purchasing cards may now initiate transactions in-person, by telephone, or on the Internet, within the limits of this procedure and receive goods.

Procedure

1. Receiving a Purchasing card.

    a. Village Department Heads and designated employees approved by the Village Manager shall receive a purchasing card.

    b. The Cardholder shall be issued a copy of this procedure and shall be required to sign an employee agreement, Attachment A.

    c. The Treasurer/Comptroller shall maintain all records of purchasing card requests, limits, cardholder transfers and lost/stolen/destroyed card information.

2. Authorized Purchasing Card Use

    a. This unique purchasing card that the Cardholder receives has his/her name embossed on it and shall ONLY be used by the Cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The Cardholder may make transactions on behalf of others in their department. However, the Cardholder is responsible for all use of his/her card.

    b. The Cardholder shall inform the Vendor that the goods are not subject to sales tax, as the Village is exempt in the State of Wisconsin. A sales tax exemption certificate is available upon request.

3. Unauthorized Purchasing card Use

    a. The purchasing card SHALL NOT BE USED for the following:
        1. Personal purchases or identification;
        2. Cash Advances;

    b. A Cardholder who makes unauthorized purchases or carelessly uses the purchasing card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank in connection with the misuse.

    c. The Cardholder will also be subject to disciplinary action.

4. Cardholder Record Keeping

   a. Whenever a purchasing card purchase is made documentation shall be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account and listed on the cardholder's purchasing log, Attachment B.

   b. In all purchase scenarios, the Cardholder is responsible to check that sales tax is not charged, prior to the authorizing the purchase.

5. Review of Monthly Statement

   a. At the end of each billing cycle, the Cardholder shall receive from the Bank his/her monthly statement of account that will list the Cardholder's transactions for that period.

   b. The Cardholder shall check each transaction listed against his/her purchasing log, receipts and any shipping documents to verify the monthly statement.

      The original sales documents (packing slip, invoice, cash register tape and purchasing card slips, etc.) for all items listed on the monthly statement MUST be neatly attached, in purchasing log sequence, to the statement. This data attachment is critical to provide audit substantiation. IF THIS ROUTINE IS NOT ADHERED TO, THE PURCHASING CARD WILL BE REVOKED. The careful matching of complete support documents to the log and then to the statement is vital to the success of this program.

      After this review, the Cardholder shall sign the statement and present the monthly statement to his/her approving supervisor for approval and signature, then forward the payment voucher to Administrative Services for payment.

   c. The Cardholder shall review the monthly statements and return to Administrative Services within the timeframe requested by the Accounts Payable Clerk or within five (5) working days of receipt.

   d. If the Cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, Vendor's name and reason for the lack of supporting documentation.

      - Purchasing card returns – If an item is not satisfactory, received wrong, damaged and/or defective, duplicate order, etc., the Cardholder should make contact with the vendor to explain the problem and inquire about return policies.If an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the monthly statement and purchasing log.
      - If purchased items or credits are not listed on the monthly statement, the Cardholder shall RETAIN the appropriate transaction documentation until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the date of purchase, the Cardholder shall notify the Accounts Payable Clerk and the Treasurer/Comptroller.

e. If the Cardholder is disputing a charge, he/she shall follow the guidelines of the card's issuing Bank and include documentation with the statement package.

6. Monthly Account Summaries

   a. The Bank shall issue monthly Account Summaries, listing all transactions, to the Treasurer/Comptroller. These listings will allow the Treasurer/Comptroller to track the Cardholder's activities and act as a checklist for the Accounts Payable Clerk to anticipate which approved monthly statements are due from which Cardholders.

      More than two (2) reminders to a Cardholder that an approved monthly statement is delinquent will be grounds for withdrawing the purchasing card from that user.

7. Card Security

   a. It is the Cardholder's responsibility to safeguard the purchasing card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

      The Cardholder must not allow anyone to use his/her account number. A violation of this trust may result in that Cardholder having his/her card withdrawn and disciplinary action taken.

   b. If the card is lost or stolen, the Cardholder shall immediately notify the Treasurer/Comptroller who will contact the bank to have the card cancelled and a new one re-issued.

8. Cardholder Separation

   a. Prior to separation from the Village or transfer to another department, the Cardholder shall surrender the purchasing card and current purchasing card purchasing log to the Treasurer/Comptroller or Village Manager. Upon its receipt, the Treasurer/Comptroller or Village Manager will review, approve and forward to Accounts Payable the month end purchasing card statement and destroy the card.

9. Review and Audit

   a. Issuance of a procurement card is a privilege and periodic audits will be done to verify compliance to the stated polices and procedures.

SUBJECT: CAPITALIZED FIXED ASSET POLICY

General: To establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year.

Objectives:

A. The Village's Record of Capital Assets shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Village's Record of Capital Assets shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than $5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.

B. Generally, repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions, which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Village's Record of Capital Assets.

C. Asset Valuation

Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

1. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

2. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of $5,000.00. If sale value is less than $5,000.00, normal depreciation for the useful life will be used.

3. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.

4. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.

5. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.

6. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, storm water management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the

Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

Fixed Asset Category	**Illustrative Items and Capitalization Threshold**
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items, which individually cost $5,000 or more with an expected useful life greater than one year.
Office Equipment	Postage machine and copiers or other office equipment items that individually cost $5,000 or more with an expected useful life greater than one year.
Computers and associated equipment	Large computers, personal computers (PCs), printers, copiers that individually cost $5,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment that individually cost $5,000 or more with an expected useful life greater than one year.
Infrastructure	Streets curb & gutter, public right-of-way, street light systems, bridges, storm sewers, sewer laterals, culverts, and water mains that individually cost $25,000 or more with an expected useful life greater than one year.
Building and Improvements	Permanent Structures, building mechanical equipment, parking lots and lighting that individually cost $5,000 or more with an expected useful life greater than one year.
Library Collection	Books, CD's, DVD's, VHS tapes, Periodicals with an expected useful life greater than one year.
Motorized road equipment, i.e. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.
Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost $5,000 or more with an expected useful life greater than one year.
Other non-motorized equipment not attached to or associated with motorized equipment	All equipment that individually cost $5,000 or more with an expected useful life greater than one year.

SUBJECT: CAPITAL IMPROVEMENT PLANNING PROCESS & POLICY

General: The intent of the capital improvement planning process and policy is to insure that the Village of Brown Deer has set in place a long-term plan regarding improvements and replacement of buildings, equipment, parks, and public infrastructure, including its utilities. It is prudent that management have a process where these items are reviewed and scheduled to be replaced outside of and prior to the annual budget process.

Policy Management:

- The Village Board must approve a five-year capital improvement plan that is updated annually.
- The five (5) year capital improvement plan will include consideration of major equipment replacement needs as well as any other projects or future capital expenditures.
- The Village Board will hold at least one Capital planning workshop that is considered an open meeting, thus being open for public input.
- The Capital Improvement Planning process will begin at a staff level in March and the Capital Planning workshop(s) should be expected to occur in May.
- The first year of the five-year capital improvement plan with consideration of any changes will be rolled into the current year capital improvement budget during the annual operating budget process.

Funding Plan:

Delaying capital maintenance and replacement of equipment results in higher future costs and decreased resident service and quality of life. The Village recognizes that large increases to property taxes are not desirable and thus a funding plan has been put in place.

- As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual capital improvement budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.
- The Village desires to purchase non-debt purchase requests through annual operating revenues such as tax levy and interest income.
    - The Village designed a ten-year funding plan, which shows how the desire above can be reached.
    - The plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests.
        - Reserves on hand are derived from the North Shore Fire Department Asset Sale Fund, the Capital Improvement Fund, and the Equipment Replacement Fund, which have now been combined all into the Capital Improvement Fund.
    - The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the Village to gradually increase the tax levy to fund these purchases rather than including large one-time jumps.
- In order to complete the ten-year plan the Village plans to borrow bi-annually for those projects that meet the debt requirements. The plan assumes that debt financed projects

would average approximately $500,000 per year after 2015 and continue with a bi-annual debt issue until the fund is self-sustaining.

Procedures:

1. The Village begins the capital planning process by summarizing all existing capital assets including equipment, buildings, and infrastructure assets purchased with an individual value more than $5,000. This inventory listing includes the year the asset was purchased, estimated life, and estimated replacement year.

2. Department heads then complete a capital needs assessment. One part of that assessment is to review their existing asset inventory and ensure that assets needing replacement during the next five years are requested. Departments are also provided with a listing of capital assets for their review and updates.

3. Once all capital purchase requests are received by the Treasurer/Comptroller, they are split into five groups.

   Non-Debt Financed Purchase Requests: Non-debt financed purchase requests can be thought of as falling into one of three categories annually recurring, smaller dollar purchases or shorter-lived assets. The Village desires to finance those purchases, which recur annually through annual revenues rather than borrowed funds. This method allows for tax rate stabilization and lower debt service payments due to fewer borrowings. The Village also desires not to borrow for lower cost assets as the cost of financing can become too high in comparison to the asset's overall value. In some cases, it is the combination of dollar amount and asset life that result in the asset being shown within this category.

   Debt Financed Purchase Requests: Debt financed purchase requests are higher cost, more infrequent purchase requests. Due to the infrequency of purchase, paying for these assets with annual operating funds would lead to a tax rate, which fluctuated significantly from one year to the next. In order to maintain tax levy stability, the Village plans to finance these purchases with long-term debt.

   Stormwater, Sanitary Sewer, and Water Utility Purchase Requests: These requests are primarily for infrastructure improvement that relate to one of the Village's utilities. The costs of these assets may be financed through user fees and funds on hand or the issuance of long-term debt. If debt financing is used the debt will be repaid through user fees of that utility, rather than through the general tax levy.

4. Once a comprehensive listing of capital assets is accumulated, the Treasurer/Comptroller begins the process of determining how to pay for the purchases.

5. The Treasurer/Comptroller and Village Manager review the project requests to verify that they are in line with the Village's overall goals and make any necessary changes.

6. The Treasurer/Comptroller and Village Manager then present a draft five year Capital Improvement Plan to the Village Board for the Capital Planning workshop(s).

7. Once the Capital Planning workshop(s) have been completed, the necessary changes are made and the first year of the Capital Improvement Plan will be rolled into the Capital Improvement Budget and with will go through further review during the annual operating budget process.

SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY

General: The Village of Brown Deer has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of Village government. In order to fulfill this responsibility but remain within fiscally prudent parameters, the Village has enacted this policy for development of the capital improvement budget. This policy applies to all capital budgets of the Village, including general Village functions (tax-funded debt) and utility funds.

Procedures:

A. Budget Considerations

1. The Village will enact an annual Capital Improvement Budget based upon a Five-Year Capital Improvement Plan.

2. The Village will coordinate development of the annual Capital Improvement Budget with the development of the operating budget. Future operating costs associated with new capital improvements or major equipment purchases will be projected and included in the operating budget. Approval of the annual Capital Improvement Budget shall take place at the same time as approval of the annual operating budget.

3. As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual Capital Improvement Budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.

4. Utility projects not funded via special assessments, grants, or similar funding sources other than utility rates will be analyzed for future rate impacts as part of the annual capital improvement plan process. Utility projects will be coordinated with Village projects to minimize costs and inconvenience to the residents.

5. Development-related projects for which tax incremental financing might be considered will be considered outside of the borrowing targets noted above due to the dedicated revenue stream (tax increments or other sources) used to pay the debt.

6. Each Department Head will develop the annual capital improvement plan for his or her respective department. The projects approved for the current year in the Five Year Capital Improvement Plan will be rolled into the Capital Improvement Budget.

7. To meet the targets established by the Village Board, projects, particularly those to be funded via borrowing, will be reviewed and prioritized by the Village Manager, and coordinated by the Treasurer/Comptroller prior to being presented to the Village Board for approval.

8. Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than $5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the Village's annual operating budget as applicable.

9. Facility improvement projects are subject to the dollar and useful life thresholds indicated above. In addition, facility projects to be included in the capital improvement budget should involve major renovations that change the floor plan, wall locations, modifications to the structure, or modifications to building mechanical systems. Items that do not meet these criteria should be included in department operating budgets.

10. The Village will make all capital improvements in accordance with the approved annual Capital Improvement Budget. Any variance from the approved budget that would require a supplemental appropriation, or to add, delete or substitute projects, requires review and recommendation from the Finance/Public Works Committee and approval by the Village Board.

B. Financing Considerations

1. The Village will utilize the least costly advantageous financing method for all new projects.

2. Each department will identify the estimated costs and potential alternate funding sources for each capital improvement project proposal.

3. The Village will utilize available grant funds and other intergovernmental assistance to finance only those capital improvements that are consistent with the Five Year Capital Improvement Plan and the Village's priorities.

C. Other Considerations

1. The Village will maintain all of its assets at a level adequate to protect the Village's capital investment and to minimize future maintenance or replacement costs.

2. The Village will maintain adequate equipment utilization and maintenance records to support its Five-Year Capital Improvement Plan and to assure proper maintenance of equipment.

SUBJECT: BUDGET DEVELOPMENT POLICY

General: The process for the publication and legislative consideration of the annual budget for the Village of Brown Deer is stated in Wisconsin Statutes (sections 62.12 and 65.90). Those legislative pronouncements provide the overall framework and minimum legal requirements for the Village budget process. This policy outlines the process to be followed by Village staff and the Village Board in developing and presenting the annual operating and capital budgets for all Village operations, including utilities for review and adoption.

Recommendation: It is recommended by the Government Financial Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) that local municipalities strive to include five (5) key characteristics in the budget process:

1. Incorporates a long term perspective
2. Establishes linkages to broad organizational goals
3. Focuses budget decisions on results and outcomes
4. Involves and promotes effective communication with the public
5. Provides incentives to government management and employees

Procedures:

1. The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including utilities, and will include both the operating budget for the ensuing fiscal year and a capital budget based upon a five-year capital improvement plan. Boards, committees, or commissions (e.g., Water Commission, Library Board, Fourth of July Committee) should review such budgets with the applicable department head before presentation to the Village Board, and preferably before the annual budget is finalized.

2. Before commencement of the annual budget process, the Treasurer/Comptroller, in consultation with the Village Manager, will develop recommended budget parameters and the budget calendar. Budget parameters will include allowable increases in operating budgets, projected wage increases, targets for borrowing in accordance with the Village's debt management policy, anticipated changes in revenue sources or tax base growth, and other factors.

3. Certain elements of budgets that are common across departments will be calculated and/or monitored on a centralized basis to ensure comparability and budgetary control. These areas, including the authority responsible for oversight, include:

    - Salaries and benefits – Treasurer/Comptroller

4. The Treasurer/Comptroller is responsible for coordination and initial review of department budget submissions. Following initial review, the Treasurer/Comptroller will work with the Village Manager, to develop a budget. Meetings will be held with departments to review their budget requests prior to finalizing the budget.

5. The budget, consisting of the Manager's recommendations on department requests shall be submitted to the Village Board for its consideration. Along with the executive budget submission, the following information will be reported to the Village Board:

- All budget requests by departments, whether recommended for funding or not in the budget
- A report from the Village Manager as to whether the budget falls within the initial parameters established by the Village Board and areas in which changes/adjustments could be considered

6. Village Board deliberations on the budget will include consideration of the budget, and department head consultation as determined by the Board. The annual operating and capital budgets will be submitted to the Village Board for adoption as provided in the Village Code and Wisconsin Statutes.

SUBJECT: OPERATING BUDGETS

General: The objectives of this policy are to provide guidance to the Village Board and Village staff with respect to the annual budgets for Village operations, particularly with respect to balanced operating budgets. As the Village must live within its means, a balance must be struck between funding sources for operations and expenditures, so that the public can realize the benefits of a strong and stable government. Budget structural balance, where a balance is maintained between operating revenues and operating expenditures over the long-term, is a goal of this policy. Due to certain circumstances, an annual operating budget may be adopted in which revenues and expenditures do not equal; however, the trend over the longer term (e.g., 3-5 years) should achieve structural balance.

Procedures:

1. The Village shall annually adopt a balanced budget for the General Fund where operating revenues and other funding sources are equal to, or exceed, operating expenditures. Funding sources that can be considered in adhering to this provision include that portion of general fund balance in excess of the minimum per the Village's fund balance policy that may be budgeted to reduce the ensuing year's tax levy. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance during the current fiscal year will be reported to the Finance/Public Works Committee for consideration and recommendation to the Village Board, of budget revisions or use of fund balance reserves to support ongoing operations. Any year-end operating surpluses will revert to unreserved fund balance for use in maintaining reserve levels set by policy.

2. Enterprise funds (e.g., the water, storm water and sewer utilities) shall be supported by their own rates and specified revenue sources, including property taxes as deemed appropriate by the Village Board, and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General fund departments. Enterprise fund operating surpluses will not be used to subsidize other Village funds.

3. Sufficient charges shall be levied to operating departments to support activities accounted for in the Internal Service Fund. No trend (3-5 years) of operating deficits in the Internal Service Fund shall be allowed.

4. The operating budget shall serve as the annual financial plan for the Village and as the policy document for implementing Board goals and objectives outlined in the Village's strategic plan. The budget shall provide staff, the resources necessary to accomplish Village Board determined service levels. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item detail. Separate summary budget information will also be presented for discussion and review by the Village Board and the public. A future goal, if practical, may include in the annual budget document measures of workload, efficiency, and effectiveness.

5. The Village Board exercises legal budgetary control at the fund level, however reports functional and departmental levels as defined in the Village budget document. Budget accountability rests primarily with the operating departments of the Village, with oversight by the Finance/Public Works Committee.

review of grant proposals. Grants requiring Village matching funds should be reported to the Finance/Public Works Committee or an appropriate committee or commission prior to submission of the grant application. The Finance/Public Works Committee and Village Board shall approve all matching funds grant awards prior to the final acceptance of a grant. Grant reimbursement requests should be submitted to the Administrative Services Department for tracking of grant activity and proper recording of grant revenues.

SUBJECT: **REVENUE POLICY**

General: The Village needs to maintain a diversified and stable revenue base to shelter it from unanticipated fluctuations as well as to minimize reliance on the property tax.

Procedures:

A. Budget Considerations:

1. Annual revenue will be estimated by an objective, analytical process.

2. Revenues are to be budgeted for debt service amounts relating to general obligation debt before they are allotted for any other type of expenditure.

3. Where appropriate and not contrary to accepted public policy or statutes, emphasis will be directed toward full cost recovery through user fees and cost sharing with other governmental units and other Village funds such as sanitary sewer, water, etc. User fees and cost allocation formulas will be reviewed annually as part of the budget process, and revised every other year or as necessary to reflect inflation and other cost increases.

4. Utility payments in lieu of taxes shall be budgeted and based on utility estimates.

5. Commercial revenue sources shall be budgeted conservatively.

6. Proceeds from the sale of equipment or excess property shall not be budgeted as operating revenue unless such amounts can be accurately projected. Any such proceeds received shall be recorded in the appropriate fund (for example, proceeds from equipment sales should be recorded in the fund the equipment was replaced from).

7. Revenue estimates for the annual budget will take into consideration the statistical ten-year analysis of revenue trends, property tax levies and property value growth percentages contained in the comprehensive annual financial report.

B. Revenue Monitoring:

1. On a quarterly basis, a report will be made to the Finance/Public Works Committee as well as the Village Board, comparing actual revenues to budgeted amounts. Whenever a revenue shortfall is identified, that is other than temporary, the Treasurer/Comptroller will coordinate the development of a plan to maintain a balanced budget.

C. Other Considerations:

1. New sources of non-property-tax based revenue should be actively explored and discussed throughout the year.

2. Intergovernmental grant requests shall be reviewed by the Treasurer/Comptroller and the Village Manager prior to the application being submitted, whenever possible. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the Village relating to the grant's purpose and to provide an overall budgetary

Revenues

1. Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
2. Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
3. Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
4. Any amounts due to the Village will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables, including property taxes. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
5. All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
6. Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

Expenditures

1. The Village will pay for all current operating expenses with current revenues and the Village Manager will not present a budget that balances current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.

SUBJECT: **FUND BALANCE POLICY**

General: The objectives of this policy are as follows:

- Provide working capital for the Village to meet cash flow needs during the year (while avoiding the need to cash flow borrow).

- Preserve the credit worthiness (credit rating) of the Village for borrowing funds at favorable interest rates.

- Provide a comfortable margin of safety to address unanticipated expenditures / emergencies and unexpected declines in revenue due to economic downturns, natural disasters, etc.
- Provide a resource to stabilize fluctuations from year to year in the property taxes paid by the (city, village, town, county) taxpayers.

Policy: The Village of Brown Deer has implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions.* All definitions within the Fund Balance Policy will be in agreement with GASB No. 54 and will go in to effect during the 2011 audit.

GASB No. 54 has identified 5 levels of restrictions on fund balance. The levels are defined below.

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)

- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation

- *Committed fund balance*—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

- *Assigned fund balance*—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

Procedures: In order to achieve the objectives of this policy, the following guidelines shall be adhered to by the Village Board:

1. As part of the annual budget process, the Treasurer/Comptroller will estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection will include an analysis of trends in fund balance levels on a historical and future projection basis.

2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above, for the sole purpose of

reducing the ensuing year's property tax levy, may be made only upon a 2/3 majority vote of the Village Board.

3. The Village Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of general fund balances for purposes of addressing the fiscal emergency. Any such action must also provide for necessary appropriations to restore the general fund balance to the minimum balance with a set plan approved by the Village Board

4. The unassigned general fund balance shall be maintained as of December 31 of each year equal to a minimum of 15% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 30% of the ensuing year's budgeted expenditures.

5. Funds in excess of 30% of the unassigned fund balance target may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt via cash defeasance as allowable. The decision of how to use these funds will be made by the Village Board. Unassigned fund balance shall not be used to support recurring operating expenditures.

   The Village of Brown Deer will maintain appropriate commitments or assignments of general fund, special revenue funds, debt service funds and capital projects funds for specified purposes, including but not limited to contingencies, compensated absences, or similar items. Commitments and / or assignments of fund balance shall be made pursuant to Resolution 11-04 and 11-05 adopted by the Village Board.

Balance Requirements:

General Fund

- The targeted unassigned fund balance restrictions shall apply to the General Fund only. The General Fund has greater bearing on the outlook of the Village as a whole compared to the other Village Funds.

All Other Village Funds

- Every Village Fund will have its fund balance categorized with the five categories pursuant to GASB 54. While the Village encourages each fund to meet the 15% minimum balance, the General Fund is the only fund that has the requirement. The revenues, expenditures, and functions of each fund are different making the 15% minimum difficult to require.

SUBJECT: INVESTMENT POLICY

General:

It is the Village's policy to invest public funds in a legal and safe manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all State of Wisconsin and local statutes governing the investment of public funds.

This policy shall apply to all cash and investments of the Village, including all funds. For the purposes of financial statements, all cash and investments with an original maturity of three months or less will be considered cash and cash equivalents. Investments will be reported at fair values, based on quoted market values.

Prudence:

The standard of prudence to be used by Village investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Authority:

Authority to manage the Village's investment program is derived from State of Wisconsin Statutes and Village ordinances. The Treasurer/Comptroller or designee is the investment officer and is responsible for investment decisions and activities. The Treasurer/Comptroller shall be responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees.

Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village, or particularly with regard to the time of purchases and sales.

Objectives:

The primary objectives, in order of priority, of the Village's cash and investment activities are as follows:

1. Safety: Investments shall be undertaken in a manner that seeks to preserve capital. To achieve this objective, this policy outlines allowable investments and maximum investment amounts by issuer and financial institution.

2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

3. Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Safety:

The investment of Village funds shall be restricted in accordance with Wisconsin statutes section 66.0603 as defined below:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than 3 years.
- Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.
- Bonds issued by a local exposition district under subch. II of ch. 229.
- Bonds issued by a local professional baseball park district created under subch. III of ch. 229.
- Bonds issued by a local professional football stadium district created under subch. IV of ch. 229.
- Bonds issued by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds issued by a local cultural arts district under subch. V of ch. 229.
- Bonds issued by the Wisconsin Aerospace Authority.
- Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

Safety: (continued)

- Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:
    1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
    2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
    3. Repurchase agreements that are fully collateralized by bonds or securities under subd. 5. a. or b.
- local government pooled-investment fund
- may engage in financial transactions in which a public depository, as defined in s. 34.01 (5), agrees to repay funds advanced to it by the local government plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.

To ensure the safety of Village funds, cash and investment balances are further restricted as follows:

1. The Village will not purchase Commercial Paper.

2. Checking and saving accounts

3. Short term investment pools such as Wisconsin Local Government Investment Pool, MBIA Wisconsin Class and Wisconsin Investment Trust

4. Certificates of deposit

5. United States treasury securities

6. United States agency securities

7. Municipal bonds (as allowed above) having the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investor service or other similar nationally recognized rating agency.

8. Money market and overnight sweep/repurchase accounts investing in other allowable investments as listed above.

Additional restrictions on custodial credit risks:

1. All checking, savings, certificates of deposit, money markets and overnight sweeps shall be either limited in amount so as to be covered by FDIC, other insurance agreements or are fully collateralized. Village funds shall be collateralized with a written agreement and will seek an amount equal to 100% of the investment less the amount insured by the FDIC. The Village chooses to limit collateral to securities of the U.S. Treasury and its agencies.

2. All US treasuries and agencies purchased shall be registered in the Village's name. Financial institutions holding these investments on behalf of the Village will also provide collateralization or other insurance coverage for the entire balance of investments.

Additional restrictions on concentration of credit risks:

1. As practicable, the Village will not hold more than 60% of all cash and investment balances at one financial institution.

2. No more than 20% of all cash and investments will be allocated to the same issuer of US agencies.

Liquidity:

The Treasurer/Comptroller shall monitor the Village's cash and investment balances as needed to ensure adequate funds are on hand for operating cash flow needs as well as significant dollar payments such as debt principal and interest and capital projects.

The Village wishes to restrict the maturity of all investments to less than five (5) years.

Yield:

The Treasurer/Comptroller shall periodically review fee arrangements with authorized financial institutions to ensure fees paid by the Village are reasonable.

The Treasurer/Comptroller (or designee) shall provide a cash and investment report to the Finance and Public Works Committee. This report shall summarize balances and investment performance and shall be provided at least quarterly.

Investment Advisor:

Should the Village deem it appropriate to retain an investment advisor, the following procedures will be followed with respect to the investment advisor relationship.

1. Selection Process – The investment advisor will be selected by a competitive process whereby proposals will be solicited from a group of qualified advisors. Staff will review the cost, service, and credentials of the advisors and give a recommendation to the Finance and Public Works Committee and Village Board for approval.

2. Investment Procedures – Once an investment advisor is selected, the Village will at all times be responsible for establishing the investment objectives to be accomplished. The investment advisor will be responsible for providing advice and developing and implementing strategies for carrying out such objectives.

   The investment advisor will have no authority to take possession of Village funds or investment securities, nor to execute investment transactions on behalf of the Village, except where investment authority may be delegated (e.g., "discretionary" authority) as per Wisconsin Statutes 66.0603 (2). For those investments under management in a "non-discretionary" account, all investment transactions shall be approved by the Treasurer/Comptroller (or designee).

3. Periodic Reporting – The investment advisor shall provide monthly reports regarding the composition, performance level and accounting treatment of the Village's investment portfolio. Such reports shall be sent (accessed by) the Treasurer/Comptroller for inclusion in the investment report to the Finance and Public Works Committee . Annually the Treasurer/Comptroller shall provide a report and presentation to the Finance and Public Works Committee and Village Board for review of the investment performance.

4. Portfolio Maturities – certain strategies recommended by the investment advisor may involve purchase of U.S. government securities or other eligible securities with stated maturities longer than 5 years, which conflicts with this policy. Specific examples include U.S. government agencies that have call features and depending on the market environment these agencies have a high likelihood of being called before maturity. For these securities, the Treasurer/Comptroller will be allowed to enter in to that investment if the strategy is for the agency to be called. For any other proposed security with maturity in excess of the limits of this policy, the investment would have to be approved by the Village Manager and then reported to the Finance and Public Works Committee and the Village Board.

5. Compensation and Term of Agreement – Investment advisory fees shall be established in advance and in a written agreement that allows the Village the ability to end the contract at their discretion.

Authorized Financial Institutions:

In addition to any eligible financial institutions according to the Wisconsin Statutes, the Village designates the following institutions as public depositories for the funds of the Village of Brown Deer as follows:

Associated Bank
Bank Mutual
Banker's Bank
Chase Bank
Guaranty Bank
Local Government Investment Pool
MBIA Class for Wisconsin Investment Management Program
M&I Bank (BMO Harris Bank)
BMO Capital Markets (M&I Capital Markets)
Morgan Stanley Smith Barney
North Milwaukee State Bank
RBC Dain Rauscher Incorporated – RBC Capital Markets
TD Ameritrade Institutional
Tri-City National Bank
U.S. Bank
Wells Fargo Bank
Westbury Bank

Investment Policy Considerations:

The investment policy will be reviewed every three years by the Finance/Public Works Committee or sooner at the discretion of the Village Board.

SUBJECT: **DEBT MANAGEMENT POLICY**

General: The Village acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the Village. These types of costs include development, acquisition, and replacement of assets that will be used by the residents of the Village over a long period of time. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any other combination of these.

It is the responsibility of the Village Board and Village administrative staff to monitor the financial health of the Village. A significant portion of the Village's financial health is determined by its ability to manage its debt. It is the responsibility of the Treasurer/Comptroller or designee to regularly monitor the Village's outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Finance/Public Works Committee and the Village Board.

Procedures:

A. Financing Considerations

1. The Village will confine long-term borrowing to capital improvements, equipment, or other long-term projects which cannot and, appropriately should not, be financed from current revenues.

2. The Village will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived (less than five years) depreciable assets (for example, vehicles).

3. In general, the final maturity of bonds and notes issued by the Village should not exceed the expected useful life of the underlying project for which it is being issued.

B. Debt Issuance Practices

1. An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

2. All feasible alternatives (for example, State Trust Fund loans, Clean Water Fund loans, and private placements with local financial institutions) for borrowing funds should be considered by the Village and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.

3. The Village will issue general obligation debt through a competitive bidding process with the exception of Village Board authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Village has the option to reject the bid and the Village Board may authorize staff to negotiate the sale of the securities.

Negotiated sales of general obligation debt will be considered in circumstances when the complexity of the issue requires specialized expertise (such as advanced refunding to restructure debt service), when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt will also be considered for revenue bonds, bond anticipation notes, leases and land contracts when the complexity of the project, revenue source for debt service, or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the Village.

4. Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding

   In general, advanced refundings for economic savings will be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

5. Inter-Fund loans. The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-Fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest the Village earns on it's accounts or market rate.

C. Debt Limits and Structure

1. Section 67.03 of Wisconsin Statutes requires that general obligation debt outstanding not exceed 5% of the equalized valuation of the taxable property within the Village. Revenue bonds and notes are not considered debt for purposes of determining compliance with constitutional debt limitations. The Village intends to keep outstanding general obligation debt within 40% of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan.

2. The Village will keep the maturity of all outstanding general obligation bonds at or below 20 years.

3. The total annual debt service for general obligation debt (exclusive of that funded by proprietary operations) will not exceed twenty percent (20%) of the Village's total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization.

D. Financial Advisors

1. The Village will utilize the services of a qualified financial advisor in monitoring its debt and debt service.

2. The Village should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the Village should be examined every three (3) to five (5) years or as deemed necessary by Village administrative staff and the Village Board.

3. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.

4. The Village will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the Village for the present and in the future (for example, the inclusion of call provisions to protect the Village against future interest rate fluctuations or other circumstances).

E. Other Consideration

1. The Village will maintain good communications with bond rating agencies regarding its financial condition.

2. The Village will follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required under SEC Rule 15c2-12(b)(5).

****** The Financial policies found in this manual will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.**