

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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## Budget Message

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

FROM: Russell Van Gompel, Village Manager

DATE: November 3, 2008

SUBJECT: 2009 Annual Budget

I am presenting the 2009 Annual Budget for your review and consideration at this Public Hearing and subsequent adoption by the Village Board. The Village Board has full reviewed my recommendations during Budget work sessions held on September 29, 30, and October 1. In addition, the Village Board has considered and provided additional comments during their regularly scheduled Village Board meetings on October 6 and 20.

### General Fund Budgetary Highlights Expenditures:

Overall General Fund expenditures are proposed to increase by \$444,722 or 4.97%. Of this increase, \$322,700 is related to increased salary and benefit costs. Salaries as proposed in the budget include contracted wage increases for WPPA employees, anticipated increase for AFSCME and non-represented employees and an increase for the Village Board. The health insurance was budgeted for a 6% increase based on the advice of the Village's broker.

The General Fund Budget was prepared with the assumption of qualifying for the 2010 Expenditure Restraint Program. To qualify for this program, 2009 General Fund expenditures may not increase by more than 5.1%. The Village will need to review the 2008 budget and consider an amendment to increase the contingency amount by \$90,219 to maximize the allowable increase in 2008. This amendment has been included in the 2008 Amended Budget column in the 2009 budget document.

Other expenditure increases within the General Fund include:

- ✚ Increase of \$26,021 within the Police department's technical services. This increase primarily reflects the anticipated cost of additional information technology services. These services are needed for support, routine maintenance, monitoring, troubleshooting and the assistance in setting up of any new hardware and coordinating existing hardware in the network.
- ✚ Increase of \$13,230 for EMS grant, which had been incurred in past years, but not budgeted. The Village receives this amount from the State and then passes through to the North Shore Fire Department.
- ✚ Increase of \$54,208 for the Village's contribution to the North Shore Fire Department.
- ✚ Expected increase of \$45,000 for refuse services

Additionally, the Village has changed the method for allocating shared costs between the General Fund, Utilities and the TIF districts. In past years, individual bills for shared costs such as worker's compensation, audit services and the payment to the Liability Insurance Fund were split into multiple pieces and charged to each fund. In the 2009 budget the total for each of these services is budgeted within the General Fund. The General Fund then charges these costs out through an interdepartmental charge to the other funds. This change in process is more efficient when paying individual bills and allows the Village to see the total cost of a service in one place for easier cost review. This change results in larger expenditures for these items within the General Fund. For example the worker's compensation expenditure increased \$14,553 and the liability insurance payment increased \$34,578. However these increases are offset by an increase in interdepartmental charges within the revenue section of the budget.

### **General Fund Budgetary Highlights Revenues:**

The 2009 proposed budget includes an increase in the General Fund's portion of the tax levy of \$366,396 or 6.5%. This increase was necessary to cover the increase operational cost and to replace \$150,000 which was budgeted in 2008 as a transfer in to the General Fund from the North Shore Fire Department Asset Sale Fund. In 2009, a transfer from the North Shore Fire Department Asset Sale Fund is going into the Equipment Replacement Fund. This budget change recognizes that the Village is choosing to use fund balance for one time capital purchases rather than to offset current annual operating expenses. The continued use of this transfer amount would result in the North Shore Fire Department Asset Sale fund being depleted by 2014.

The Village has experienced an increase in hotel room taxes due to the addition of a new hotel. 2008 projected revenues for hotel room tax are approximately \$590,000, which includes only a portion of the year with the new hotel. The proposed budget includes an increase in this line from \$525,000 in 2008 to \$625,000 in 2009.

Other revenue increases within the General Fund include:

- ✚ Increase of \$13,230 for EMS grant, which had been incurred in past years, but not budgeted. These are funds the Village receives from the State and then passes through to the North Shore Fire Department.
- ✚ An increase in building permit revenue of \$20,000 to budget this account in line with past years' historical trends. The Village received \$110,360 in 2006, \$118,517 in 2007 and is projected to receive \$130,000 in 2008. The proposed 2009 budget for building permit revenue is \$100,000.
- ✚ As previously mentioned the Village revised the method used to allocate shared costs to various departments. This change in allocation increased interdepartmental charges by \$159,232. The new method also recognizes that certain general government costs such as administrative services, engineering, planning and development and general management are incurred due to time spent on the Utilities, Health department and TIF projects.

It is important to remember that I am presenting a balanced General Fund budget in which revenue equals expenditures. While the Village is in a sound financial position, it is not in a position to utilize any fund balance to be used for operations.

### **Financial Highlights Other Funds:**

- ✚ The Recycling Fund revenue for 2009 increased to recognize the fee for the purchase of new waste receptacles made during 2008. These fees will be placed on the 2008 tax roll as a special charge.
- ✚ The Recycling Fund revenue also reflects an increase from \$39 per residence to \$45 to be placed on the 2008 tax bills. This increase was necessitated by the large increase in yard waste and recycling charges received during 2008.
- ✚ The Debt Service Fund presentation has been changed to show the principal and interest payments in the fund that is financing the debt, rather than showing expenditure in the Debt Service Fund and a transfer from the TIF funds, in order to streamline the accounting for these transactions.
- ✚ There is no budgeted increase in sanitary sewer or storm water charges at this time. The Water utility will be checking to see if we are eligible for a simplified (or 3%) increase in water rates. I would recommend we wait until after that determination has been made before planning to increase sanitary sewer rates. If no water rate increase is forthcoming I would recommend a slight sewer rate increase to keep up with inflationary costs.

### **Tax Levy Summary**

The Village is again faced with levy limits imposed by the State of Wisconsin. The Village's limit is the greater of 2% or the percentage increase in equalized value due to net new construction. The Village's net new construction was 1.15%. As the net new construction is less than the 2%, the Village's levy is limited to a 2% increase, plus adjustments for debt service. After the adjustments for changes in debt service payments, the Village's overall levy is limited to \$7,780,827 which would be an overall increase of 6.3%. The proposed 2009 budget includes a tax levy of \$7,465,151, which is a 2% increase and \$315,676 under the levy limit.

In addition to the tax levy for General Fund purposes reported above, the Village also allocates tax levy for other purposes. The combined levy for capital items (both Capital Projects and Equipment Replacement Funds) is proposed to be reduced by \$161,606. This reduction is offset by the budget change of a transfer from the North Shore Fire Department Asset Sale Fund as discussed in the General Fund section. In addition, the tax levy in the Library, Park and Pond, and 4th of July funds are proposed to remain at the same levels as 2008. Finally, the tax levy required for existing debt service payments will be reduced in 2009 by \$58,415 or 7.4%.

In addition to this budget message, I will be utilizing a power point presentation to assist with my report at the Public Hearing. A copy of the power point presentation will be distributed at the Village Board meeting. Attached is a copy of a proposed resolution which is necessary to adopt the 2009 Annual Budget and Establish the Property Tax Levy. It is my recommendation that the Village Board adopt the attached resolution.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Directory of Village Officials**

**Members of the Village Board**

Carl Krueger	Village President
Jeff Baker	Village Trustee
Terry Boschert	Village Trustee
Bob Oates	Village Trustee
Tim Schilz	Village Trustee
Gary Springman	Village Trustee
Andrea J. Weddle-Henning	Village Trustee

**Administrators**

Russell Van Gompel	Village Manager
David M. Victor	Municipal Judge
John Fuchs	Village Attorney
Stephanie M. Walker	Comptroller/Treasurer
Steven Rinzel	Chief of Police
Larry Neitzel	Superintendent of Public Works
Jesse Thyes	Assistant Village Manager/Director of Community Services
Chad Hoier	Park and Recreation Director
Jane Peterson	Director of Public Health
Vacant	Library Director
Mike Rau	Water Consultant

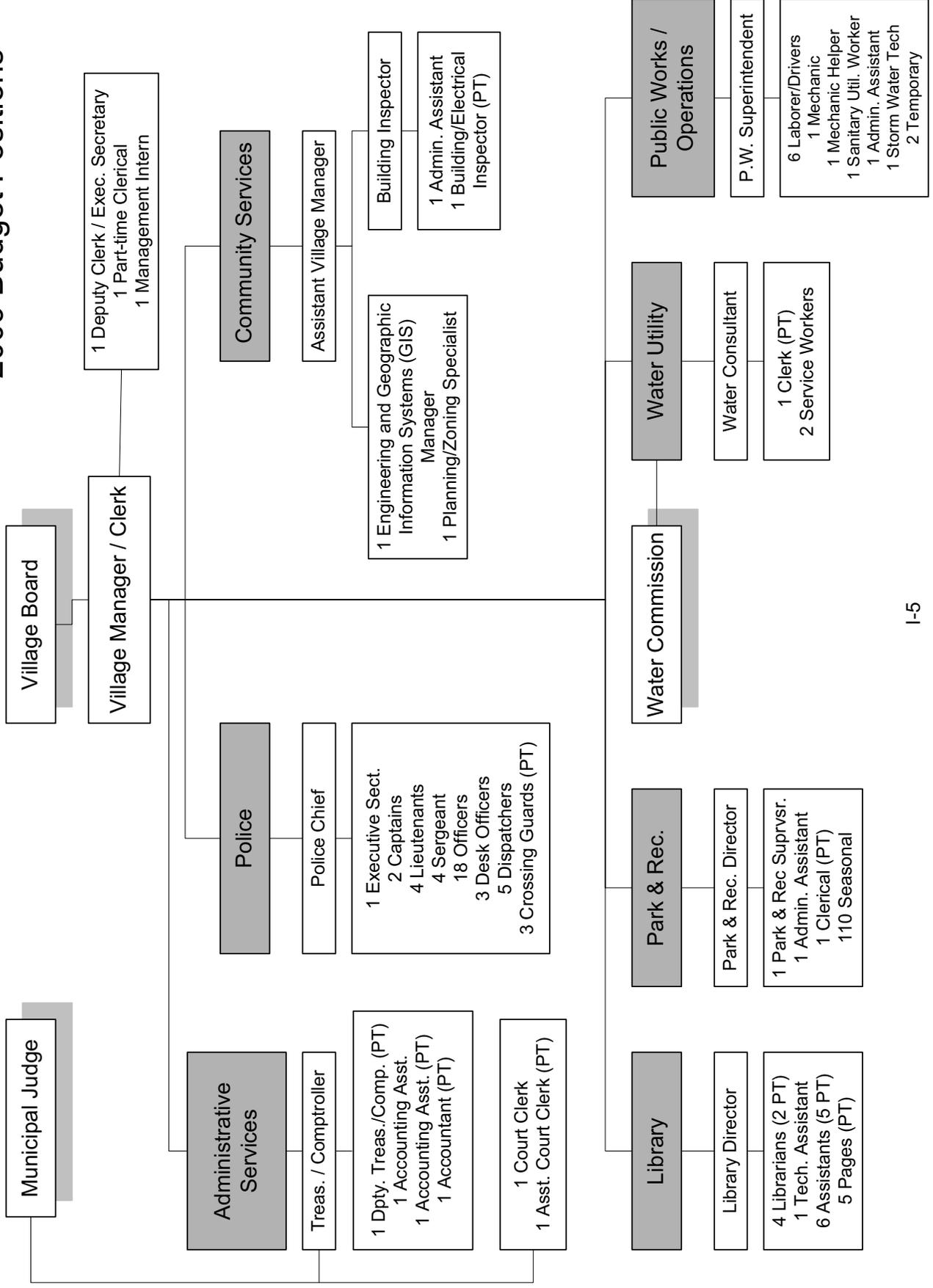
**Report Prepared By**

Stephanie M. Walker, CPA	Comptroller/Treasurer
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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

2009 Budget Positions



**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**2009 Budget Calendar**

<u>Date</u>	<u>Step</u>
July 14, 2008	Budget Memo to Department Heads
August 14, 2008	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
August 15 – September 8, 2008	Village Manager review of Departmental Budget requests
September 9 – September 11, 2008	Printing of Village Manager's Recommended Budget
September 11, 2008	Distribution of Village Manager's Recommended Budget to Village Board
September 29, 30 and October 1, 2008	Village Board budget review sessions
October 10, 2008	Public Hearing Notice turned in to for North Shore Herald
October 16, 2008	Publication of Public Hearing Notice for the 2009 Annual Budget - statutory publication 15 days prior to public hearing
November 3, 2008	Public Hearing on 2009 Annual Budget
November 3, 2008	Village Board adoption of the 2009 Budget

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2009 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 3, 2008 at 7:00 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 2009 Annual Property Tax Levy and Budget. A copy of the proposed 2009 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 2009 budget as it is proposed.

General Fund	2005 Actual	2006 Actual	2007 Actual	9/30/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>									
Taxes	\$ 5,794,072	\$ 6,159,104	\$ 6,195,244	\$ 5,965,410	\$ 6,356,870	\$ 6,282,870	\$ 6,758,266	\$ 475,396	8%
Intergovernmental	1,364,298	1,385,042	1,413,931	961,956	1,316,523	1,286,309	1,302,724	30,830	2%
Licenses and Permits	356,642	391,722	418,859	304,010	410,929	322,030	369,400	47,370	15%
Fines, Forfeitures and Penalties	256,956	225,071	190,952	171,727	210,000	300,000	275,000	(25,000)	-8%
Public Charges for Services	49,178	17,606	15,455	14,419	16,990	12,100	14,300	2,200	18%
Interdepartmental Charges	145,865	173,304	180,978	11,526	190,450	190,450	356,853	166,403	87%
Miscellaneous Revenue	179,164	359,043	441,752	256,779	358,635	306,843	342,000	35,157	11%
Other Financing Sources	<u>151,222</u>	<u>40,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>	<u>-100%</u>
Total Revenues	<u>8,297,397</u>	<u>8,751,719</u>	<u>8,857,171</u>	<u>7,685,827</u>	<u>8,860,397</u>	<u>8,850,602</u>	<u>9,418,543</u>	<u>582,356</u>	<u>7%</u>
<b>Expenditures</b>									
General Government	1,414,177	1,449,752	1,431,503	868,143	1,424,676	1,480,338	1,545,042	52,614	4%
Public Safety	5,177,486	4,922,262	5,312,327	4,467,326	5,508,708	5,510,270	5,849,053	356,608	6%
Public Works	1,120,148	1,184,365	1,311,186	868,083	1,340,189	1,198,893	1,347,255	152,629	13%
Community Services	350,109	394,000	439,111	299,815	399,409	465,493	471,567	9,413	2%
Park and Recreation	183,612	157,611	185,804	139,570	195,207	195,608	205,626	11,093	6%
Other Financing Uses	<u>45,386</u>	<u>-</u>	<u>14,437</u>	<u>-</u>	<u>66,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Expenditures	<u>8,290,918</u>	<u>8,107,990</u>	<u>8,694,368</u>	<u>6,642,937</u>	<u>8,934,190</u>	<u>8,850,602</u>	<u>9,418,543</u>	<u>582,356</u>	<u>7%</u>
Revenues less Expenditures	6,479	643,729	162,803	1,042,890	(73,792)	-	-		
Fund Balance Beginning	<u>1,520,757</u>	<u>1,527,236</u>	<u>2,170,965</u>	<u>2,333,768</u>	<u>2,333,768</u>	<u>2,333,768</u>	<u>2,259,976</u>		
Ending Fund Balance	<u>\$ 1,527,236</u>	<u>\$ 2,170,965</u>	<u>\$ 2,333,768</u>	<u>\$ 3,376,658</u>	<u>\$ 2,259,976</u>	<u>\$ 2,333,768</u>	<u>\$ 2,259,976</u>		

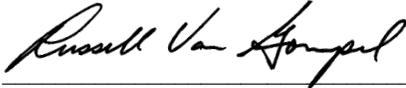
**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2009 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Other Funds	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
Beginning Fund Balances	\$ 2,015,678	\$ 1,701,352	\$ 6,472,253	\$ 8,683,020	\$ 8,683,020	\$ 8,683,020	\$ 4,077,115	\$ (4,605,905)	-53%
<b>Revenues</b>									
<b>Special Revenue Funds</b>									
Recycling	225,023	238,972	244,186	243,560	267,433	246,375	472,150	225,775	92%
North Shore Health Department	341,810	385,436	369,855	229,573	431,499	482,749	445,135	(37,614)	-8%
NSHD Grant Fund	86,651	76,851	119,470	105,355	102,466	-	83,783	83,783	#DIV/0!
Library	587,769	552,385	570,736	583,405	596,694	587,711	584,950	(2,761)	0%
Park and Pond	97,119	94,036	92,241	91,242	90,445	97,210	96,985	(225)	0%
Park & Rec Program Fund	90,432	90,671	83,480	76,500	106,930	109,202	106,187	(3,015)	-3%
July 4th Program Fund	29,775	29,900	28,431	25,910	25,681	30,650	29,208	(1,442)	-5%
Street Lighting	28,563	33,588	24,099	40,070	43,279	40,217	59,300	19,083	47%
<b>Debt Service Fund</b>	1,050,712	988,750	1,359,554	2,493,049	2,647,049	3,261,527	733,286	(2,528,241)	-78%
<b>Capital Projects Funds</b>									
Capital Improvement Fund	244,385	1,467,850	381,906	389,650	234,853	522,936	547,980	25,044	5%
Equipment Replacement	345,541	1,086,393	361,947	392,178	313,957	285,250	268,600	(16,650)	-6%
TIF No 2	419,819	2,431,992	3,899,708	537,220	546,732	475,690	508,825	33,135	7%
TIF No 3	-	3,819,223	143,817	312,178	323,869	252,629	1,172,000	919,371	364%
TIF No 4	-	7	34,896	65,730	65,177	61,248	1,171,000	1,109,752	1812%
<b>Internal Service Fund</b>									
Liability Insurance Fund	181,363	174,493	121,862	14,350	100,763	97,565	116,448	18,883	19%
<b>Total Revenues</b>	<u>3,728,962</u>	<u>11,470,547</u>	<u>7,836,188</u>	<u>5,599,970</u>	<u>5,896,827</u>	<u>6,550,959</u>	<u>6,395,837</u>	<u>(155,122)</u>	<u>7%</u>
<b>Expenditures</b>									
<b>Special Revenue Funds</b>									
Recycling	216,184	204,156	199,885	353,627	512,419	307,172	314,188	7,016	2%
North Shore Health Department	316,690	358,131	413,264	320,958	431,499	482,549	459,151	(23,398)	-5%
NSHD Grant Fund	86,651	76,851	119,470	43,161	102,466	-	83,783	83,783	#DIV/0!
Library	589,641	543,068	586,178	431,421	615,643	587,711	610,046	22,335	4%
Park and Pond	79,527	96,262	87,766	70,712	94,807	97,210	98,700	1,490	2%
Park & Rec Program Fund	85,767	83,882	79,288	60,444	97,959	109,202	105,914	(3,288)	-3%
July 4th Program Fund	23,668	24,269	27,046	28,326	27,756	30,650	30,767	117	0%
Street Lighting	33,819	44,730	45,149	111,632	47,936	37,270	70,800	33,530	90%
<b>Debt Service Fund</b>	956,226	958,799	1,447,671	2,515,981	2,674,361	3,261,527	718,286	(2,543,241)	-78%
<b>Capital Projects Funds</b>									
Capital Improvement Fund	251,935	698,977	906,472	964,299	922,430	1,337,828	640,930	(696,898)	-52%
Equipment Replacement	777,782	390,336	636,729	299,450	419,014	439,235	292,757	(146,478)	-33%
TIF No 2	456,547	1,307,680	658,894	1,442,494	1,700,690	1,225,690	1,137,515	(88,175)	-7%
TIF No 3	51,732	1,792,314	235,507	638,359	2,713,614	252,629	796,986	544,357	215%
TIF No 4	1,000	9,093	37,674	15,788	20,320	10,000	1,193,842	1,183,842	11838%
<b>Internal Service Fund</b>									
Liability Insurance Fund	116,119	111,098	144,428	91,366	121,818	191,550	187,198	(4,352)	-2%
<b>Total Expenditures</b>	<u>4,043,288</u>	<u>6,699,646</u>	<u>5,625,421</u>	<u>7,388,018</u>	<u>10,502,732</u>	<u>8,370,223</u>	<u>6,740,863</u>	<u>(1,629,360)</u>	<u>7%</u>
Ending Fund Balance	<u>\$ 1,701,352</u>	<u>\$ 6,472,253</u>	<u>\$ 8,683,020</u>	<u>\$ 6,894,972</u>	<u>\$ 4,077,115</u>	<u>\$ 6,863,756</u>	<u>\$ 3,732,089</u>		

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2009 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Tax Levy	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Proposed Budget	Change from 2008 Budget	Chg %
General Fund	\$ 5,155,830	\$ 5,456,514	\$ 5,456,514	\$ 5,587,870	\$ 5,954,266	\$ 366,396	6.56%
Library	304,978	343,178	370,333	387,219	387,219	-	0.00%
Park and Pond	60,000	60,000	60,000	60,000	60,000	-	0.00%
July 4th Program Fund	4,000	4,000	40,000	40,000	40,000	-	0.00%
<b>Debt Service Fund</b>	809,660	553,041	786,701	786,701	728,286	(58,415)	-7.43%
Capital Improvement Fund	215,000	274,550	235,447	207,736	231,380	23,644	11.38%
Equipment Replacement	225,000	278,110	262,275	285,250	100,000	(185,250)	-64.94%
Total Tax Levy	<u>\$ 6,774,468</u>	<u>\$ 6,969,393</u>	<u>\$ 7,211,270</u>	<u>\$ 7,354,776</u>	<u>\$ 7,501,151</u>	<u>\$ 146,375</u>	<u>1.99%</u>

Significant Changes: Budget imposes a 2% increase in the tax levy from 2008 to 2009. No new services were included in this budget. No new personnel are included in this budget.



Russell Van Gompel, Village Manger/Clerk

Posted: October 16, 2008

In the Matter of Adopting the 2009  
Annual Budget and Establishing the Property  
Tax Levy for the Village of Brown Deer

Resolution No. 08-23

**WHEREAS**, the Village Manager has prepared an Annual Budget for the 2009 fiscal year in accordance with the requirements of Section 3-1.03, Article 1, Chapter III, Volume I 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 3, 2008 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,

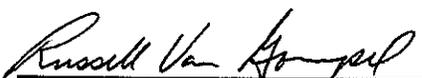
**WHEREAS**, it is necessary to levy a property tax in the amount of **\$7,465,151** to fund the expenses of Village government as contained in the 2009 Annual Budget.

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

1. That the 2009 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 2008 tax roll as follows: General Fund \$5,954,266, Capital Improvement Fund \$231,380, Equipment Replacement Fund \$100,000, July 4th Program Fund \$4,000, Park and Pond Fund \$60,000, Library Fund \$387,219, and Debt Service Fund \$728,286;
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 2009 Annual Budget is not increased.

**PASSED AND ADOPTED** by the Village Board of the Village of Brown Deer this 3rd day of November, 2008.

  
Carl Krueger, Village President

  
Russell Van Gompel, Village Manager

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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. 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**

These are the funds through which most of the functions of the Village are financed. These funds are budgeted 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 and North Shore Health Department Grant Fund
- ✚ Library Fund
- ✚ Village Park & Pond Fund
- ✚ Recreation Program Fund
- ✚ 4<sup>th</sup> of July Program Fund
- ✚ Street Lighting Special Assessment Fund

**Debt Service Fund**

**Capital Projects Funds**

- ✚ Capital Improvements Project Fund
- ✚ Equipment Replacement 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
- ✚ North Shore Fire Department Asset Sale Fund
- ✚ Police Asset Forfeiture Fund

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 these funds is 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. Revenue 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.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Financial Overview**

The Village of Brown Deer provides a wide variety of municipal services to its citizens. The pages following summarize all of the Village's funds and their 2009 proposed budgets. Those pages could be further categorized by fund type in order to discuss the proposed budget as a whole. The table below shows spending by fund types:

Fund Type	Expenditures/Expenses By Fund Type				
	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009
General Fund	\$ 8,290,918	\$ 8,107,990	\$ 8,694,368	\$ 8,940,821	\$ 9,385,543
Special Revenue	1,431,947	1,421,349	1,558,046	1,651,764	1,761,830
Debt Service	956,226	958,799	1,447,671	3,261,527	718,286
Capital Projects	1,538,996	4,198,400	2,475,276	3,265,382	3,609,733
Enterprise Funds	2,998,813	3,343,393	2,907,198	2,601,475	3,244,066
Internal Service	116,119	111,098	144,428	191,550	187,198
<b>Total</b>	<b>\$ 15,333,019</b>	<b>\$ 18,141,029</b>	<b>\$ 17,226,987</b>	<b>\$ 19,912,519</b>	<b>\$ 18,906,656</b>

As you can see from the above table, total annual spending for the Village fluctuates significantly on an annual basis, primarily due to capital project spending. Spending within the General Fund has increased 13.6% from 2005 to projected 2009, an average 3.4% for those years. In comparison, the Consumer Price Index for All Urban Consumers, US city average, all items, increased 15.0% from January, 2005 to June, 2008.

The next four pages summarize the 2009 budget for all funds, which is followed by a table showing the total revenues and expenditures/expenses for all funds from 2005 through the 2009 Budget. Revenues from Other Financing Sources include debt issuance proceeds of \$7,382,000 in 2006 and \$3,355,000 in 2007.

**Village of Brown Deer  
Budget Summary - All Funds  
2009 Budget**

Fund	Special Revenue Funds				
	General Fund	Recycling Fund	North Shore Health Department	NSHD Grant Fund	Library Fund
2009 Budget					
Revenues					
Taxes	\$ 6,758,266	\$ -	\$ -	\$ -	\$ 387,219
Intergovernmental Revenues	1,269,724	72,000	-	83,783	-
Licenses and Permits	369,400	-	135,500	-	-
Fines, Forfeitures and Penalties	275,000	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	14,300	393,750	-	-	36,000
Intergovernmental Charges	-	-	157,807	-	137,731
Interdepartmental Charges	356,853	-	131,587	-	-
Miscellaneous Revenue	342,000	6,400	20,241	-	24,000
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>9,385,543</u>	<u>472,150</u>	<u>445,135</u>	<u>83,783</u>	<u>584,950</u>
Expenditures					
General Government	1,545,243	-	-	-	-
Public Safety	5,815,853	-	-	-	-
Public Works	1,347,255	314,188	-	-	-
Health and sanitation	-	-	459,151	83,783	-
Economic Development	471,567	-	-	-	-
Culture and Recreation	205,626	-	-	-	610,046
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>9,385,543</u>	<u>314,188</u>	<u>459,151</u>	<u>83,783</u>	<u>610,046</u>
Surplus / (Deficit)	<u>(0)</u>	<u>157,962</u>	<u>(14,016)</u>	<u>(0)</u>	<u>(25,096)</u>
Projected Beginning Equity	<u>2,259,976</u>	<u>(129,345)</u>	<u>129,986</u>	<u>-</u>	<u>144,639</u>
Estimated Ending Equity	<u>\$ 2,259,975</u>	<u>\$ 28,617</u>	<u>\$ 115,970</u>	<u>\$ (0)</u>	<u>\$ 119,543</u>

**Village of Brown Deer  
Budget Summary - All Funds  
2009 Budget**

Fund	Special Revenue Funds				
	Park and Pond Fund	Park and Rec Program Fund	July 4th Program Fund	Street Lighting Fund	Debt Service Fund
<u>2009 Budget</u>					
<b>Revenues</b>					
Taxes	\$ 60,000	\$ -	\$ 4,000	\$ -	\$ 728,286
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	40,833	-
Public Charges for Services	27,885	97,437	11,700	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	9,100	8,750	13,508	6,300	5,000
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>96,985</u>	<u>106,187</u>	<u>29,208</u>	<u>47,133</u>	<u>733,286</u>
<b>Expenditures</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	59,279	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	98,700	105,914	30,767	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	718,286
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>98,700</u>	<u>105,914</u>	<u>30,767</u>	<u>59,279</u>	<u>718,286</u>
Surplus / (Deficit)	<u>(1,715)</u>	<u>273</u>	<u>(1,559)</u>	<u>(12,146)</u>	<u>15,000</u>
Projected Beginning Equity	<u>28,514</u>	<u>36,645</u>	<u>12,855</u>	<u>185,451</u>	<u>9,008</u>
Estimated Ending Equity	<u>\$ 26,799</u>	<u>\$ 36,918</u>	<u>\$ 11,296</u>	<u>\$ 173,305</u>	<u>\$ 24,008</u>

**Village of Brown Deer  
Budget Summary - All Funds  
2009 Budget**

Fund	Capital Projects Funds				
	Capital Improvements Fund	Equipment Replacement Fund	TIF #2 Fund	TIF #3 Fund	TIF #4 Fund
<u>2009 Budget</u>					
<b>Revenues</b>					
Taxes	\$ 231,380	\$ 100,000	\$ 450,825	\$ 277,000	\$ 68,000
Intergovernmental Revenues	135,000	3,600	3,000	10,000	1,000
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	181,600	10,000	55,000	-	2,000
Other Financing Sources	-	155,000	-	-	1,100,000
<b>Total Revenues</b>	<u>547,980</u>	<u>268,600</u>	<u>508,825</u>	<u>287,000</u>	<u>1,171,000</u>
<b>Expenditures</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	756,272	73,211	1,193,842
Culture and Recreation	-	-	-	-	-
Capital	640,930	340,460	-	-	-
Debt Service	-	-	381,243	223,775	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<u>640,930</u>	<u>340,460</u>	<u>1,137,515</u>	<u>296,986</u>	<u>1,193,842</u>
Surplus / (Deficit)	<u>(92,950)</u>	<u>(71,860)</u>	<u>(628,690)</u>	<u>(9,986)</u>	<u>(22,842)</u>
Projected Beginning Equity	<u>232,279</u>	<u>297,737</u>	<u>3,287,304</u>	<u>(506,258)</u>	<u>31,993</u>
Estimated Ending Equity	<u>\$ 139,329</u>	<u>\$ 225,877</u>	<u>\$ 2,658,614</u>	<u>\$ (516,244)</u>	<u>\$ 9,151</u>

**Village of Brown Deer  
Budget Summary - All Funds  
2009 Budget**

Fund	Enterprise Funds				Total 2009 Budget All Funds
	Water Utility	Storm Water Utility	Sanitary Sewer Utility	Internal Service Fund	
<u>2009 Budget</u>					
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,064,976
Intergovernmental Revenues	-	125,000	-	-	1,703,107
Licenses and Permits	-	-	-	-	504,900
Fines, Forfeitures and Penalties	-	-	-	-	275,000
Special Assessments	-	-	-	-	40,833
Public Charges for Services	1,388,000	747,900	1,203,431	-	3,920,403
Intergovernmental Charges	-	-	-	-	295,538
Interdepartmental Charges	-	-	-	106,148	594,588
Miscellaneous Revenue	133,000	199,000	55,000	10,300	1,081,199
Other Financing Sources	-	-	-	-	1,255,000
Total Revenues	<u>1,521,000</u>	<u>1,071,900</u>	<u>1,258,431</u>	<u>116,448</u>	<u>18,735,544</u>
<b>Expenditures</b>					
General Government	-	-	-	-	1,545,243
Public Safety	-	-	-	-	5,815,853
Public Works	-	-	-	-	1,720,722
Health and sanitation	-	-	-	-	542,934
Economic Development	-	-	-	-	2,494,892
Culture and Recreation	-	-	-	-	1,051,053
Capital	-	-	-	-	981,390
Debt Service	-	-	-	-	1,323,304
Utility Expenses	1,440,800	591,990	1,211,276	-	3,244,066
Internal Service Expenses	-	-	-	187,198	187,198
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>1,440,800</u>	<u>591,990</u>	<u>1,211,276</u>	<u>187,198</u>	<u>18,906,656</u>
Surplus / (Deficit)	<u>80,200</u>	<u>479,910</u>	<u>47,155</u>	<u>(70,750)</u>	<u>(171,112)</u>
Projected Beginning Equity	<u>7,769,840</u>	<u>1,005,815</u>	<u>3,963,457</u>	<u>306,149</u>	<u>19,066,044</u>
Estimated Ending Equity	<u>\$ 7,850,040</u>	<u>\$ 1,485,725</u>	<u>\$ 4,010,612</u>	<u>\$ 235,399</u>	<u>\$ 18,894,933</u>

**Village of Brown Deer  
Budget Summary - All Funds  
2005 - 2009 Budget**

	Total 2005 Actual All Funds	Total 2006 Actual All Funds	Total 2007 Actual All Funds	Total 2008 Budget All Funds	Total 2009 Budget All Funds	Change from 2008 Budget	% Change
<b>Revenues</b>							
Taxes	\$ 7,813,527	\$ 8,291,990	\$ 8,419,483	\$ 8,759,303	\$ 9,064,976	\$ 305,673	3.49%
Intergovernmental Revenues	1,683,837	1,689,981	1,828,162	1,691,184	1,703,107	11,923	0.71%
Licenses and Permits	406,185	492,548	528,282	435,763	504,900	69,137	15.87%
Fines, Forfeitures and Penalties	256,956	225,071	190,952	300,000	275,000	(25,000)	-8.33%
Special Assessments	-	-	-	160,000	40,833	(119,167)	-74.48%
Public Charges for Services	3,351,205	3,504,738	3,422,000	3,137,834	3,920,403	782,569	24.94%
Intergovernmental Charges	373,542	295,114	283,816	316,715	295,538	(21,177)	-6.69%
Interdepartmental Charges	431,951	445,346	401,698	416,233	594,588	178,355	42.85%
Miscellaneous Revenue	548,173	1,418,277	1,158,519	655,320	1,081,199	425,879	64.99%
Other Financing Sources	467,337	7,881,265	3,957,553	2,839,278	1,255,000	(1,584,278)	-55.80%
<b>Total Revenues</b>	<u>15,332,713</u>	<u>24,244,330</u>	<u>20,190,465</u>	<u>18,711,630</u>	<u>18,735,544</u>	<u>23,914</u>	<u>0.13%</u>
<b>Expenditures</b>							
General Government	1,414,177	1,449,752	1,431,503	1,570,557	1,545,243	(25,314)	-1.61%
Public Safety	5,177,486	4,922,262	5,312,327	5,510,270	5,815,853	305,583	5.55%
Public Works	1,370,151	1,433,251	1,556,220	1,543,335	1,720,722	177,387	11.49%
Health and sanitation	403,341	434,982	532,734	482,549	542,934	60,385	12.51%
Economic Development	679,474	3,271,726	829,565	1,284,347	2,494,892	1,210,545	94.25%
Culture and Recreation	962,215	905,092	966,082	1,020,381	1,051,053	30,672	3.01%
Capital	1,029,717	1,089,313	1,543,201	1,777,063	981,390	(795,673)	-44.77%
Debt Service	956,226	1,011,278	1,491,319	3,261,527	1,323,304	(1,938,223)	-59.43%
Utility Expenses	2,998,813	3,343,393	2,907,198	2,601,475	3,244,066	642,591	24.70%
Internal Service Expenses	116,119	111,098	144,428	191,550	187,198	(4,352)	-2.27%
Other Financing Uses	225,300	178,882	512,410	669,465	-	(669,465)	-100.00%
<b>Total Expenditures</b>	<u>15,333,019</u>	<u>18,151,029</u>	<u>17,226,987</u>	<u>19,912,519</u>	<u>18,906,656</u>	<u>(1,005,863)</u>	<u>-5.05%</u>
<b>Surplus / (Deficit)</b>	<u>(306)</u>	<u>6,093,301</u>	<u>2,963,478</u>	<u>(1,200,889)</u>	<u>(171,112)</u>	<u>1,029,777</u>	<u>-85.75%</u>
<b>Projected Beginning Equity</b>	<u>14,705,525</u>	<u>14,705,219</u>	<u>20,798,520</u>	<u>23,706,987</u>	<u>19,066,044</u>	<u>(4,640,943)</u>	<u>-19.58%</u>
<b>Estimated Ending Equity</b>	<u>\$ 14,705,219</u>	<u>\$ 20,798,520</u>	<u>\$ 23,761,998</u>	<u>\$ 22,506,098</u>	<u>\$ 18,894,933</u>	<u>\$ (3,611,165)</u>	<u>-16.05%</u>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Financial Overview**

**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 penalties 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 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.

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.

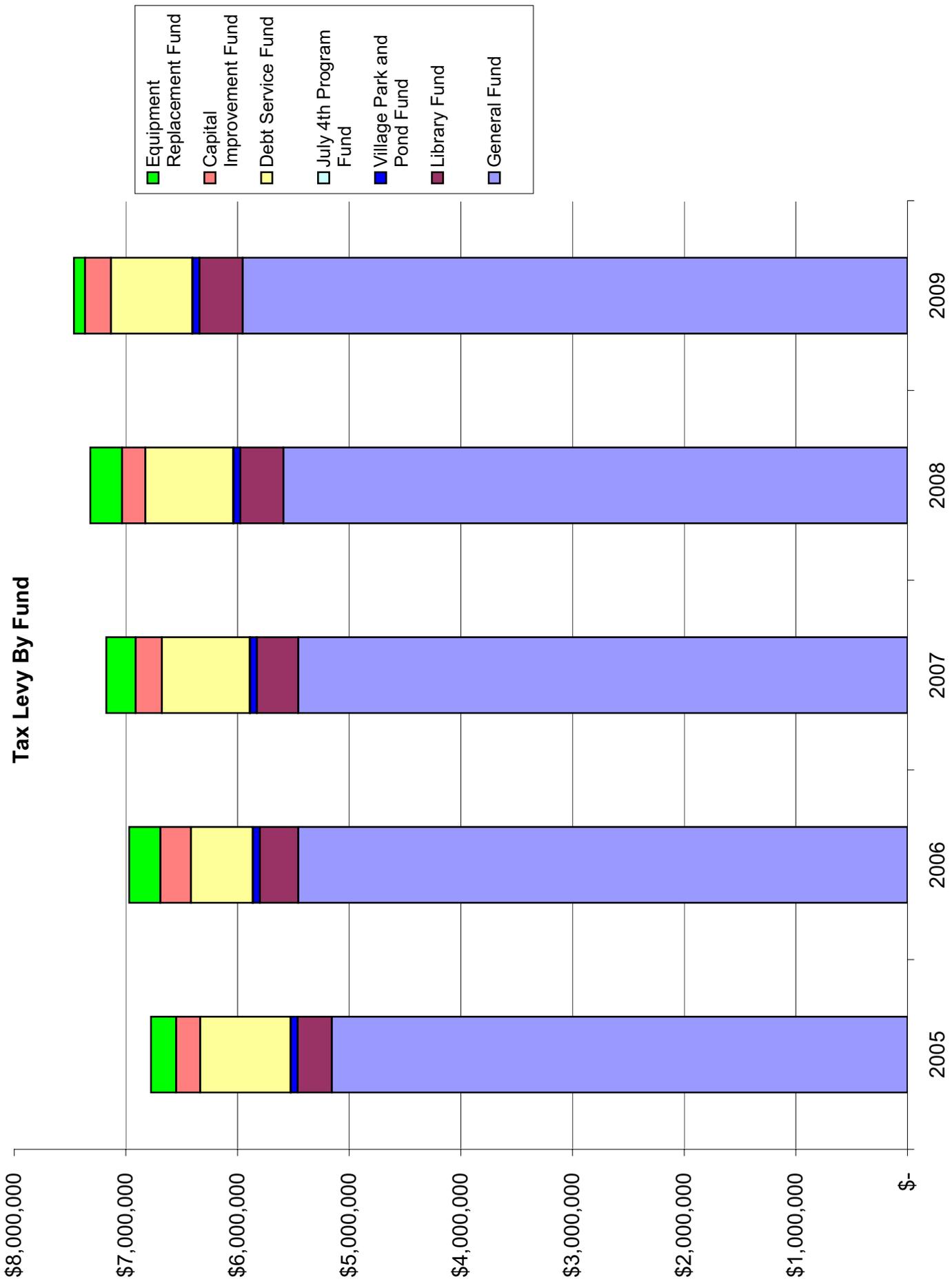
Village of Brown Deer  
Tax Levy Statistics  
2005 - 2009 Budget

Taxing Fund	Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Proposed Budget 2009	Change from 2008 Budget	Chg %
General Fund	\$ 5,155,830	\$ 5,456,514	\$ 5,456,514	\$ 5,587,870	\$ 5,954,266	\$ 366,396	6.56%
Library Fund	304,978	343,178	370,333	387,219	387,219	-	0.00%
Village Park and Pond Fund	60,000	60,000	60,000	60,000	60,000	-	0.00%
July 4th Program Fund	4,000	4,000	4,000	4,000	4,000	-	0.00%
Debt Service Fund	809,660	553,041	786,701	786,701	728,286	(58,415)	-7.43%
Capital Improvement Fund	215,000	274,550	235,447	207,736	231,380	23,644	11.38%
Equipment Replacement Fund	225,000	278,110	262,275	285,250	100,000	(185,250)	-64.94%
Total Village Tax Levy	\$ 6,774,468	\$ 6,969,393	\$ 7,175,270	\$ 7,318,776	\$ 7,465,151	\$ 146,375	2.00%
Change from previous year	NA	194,925	205,877	143,506	146,375		
% Change from previous year	NA	2.88%	2.95%	2.00%	2.00%		

Assessed Valuation	\$ 897,145,934	\$ 892,501,327	\$ 895,581,981	\$ 881,288,300	\$ 1,100,592,000	\$ 219,303,700	24.88%
Assessed Tax Rate	7.5511	7.8088	8.0119	8.3046	6.7829	(1.5218)	-18.32%
Equalized Tax Rate	953,365,359	998,674,919	1,075,292,200	1,138,992,600	1,144,172,900	5,180,300	0.45%
Fair Market Ratio	7.1058	6.9786	6.6729	6.4257	6.5245	0.0988	1.54%
	94.10%	89.37%	83.29%	77.37%	96.19%		

Lottery Credit	\$ 107.94	\$ 106.41	\$ 120.35	\$ 105.43	\$ 105.43	-	0.00%
Average Residence	143,600	143,600	143,600	143,600	173,130	29,530	20.56%
Average tax bill	1,084.34	1,121.35	1,150.50	1,192.55	1,174.31		
Change from previous year	NA	37.01	29.15	42.04	(18.23)		

# Tax Levy By Fund



### Assessed and Equalized Tax Rate Trends



**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Financial Overview**

**General Fund Revenues**

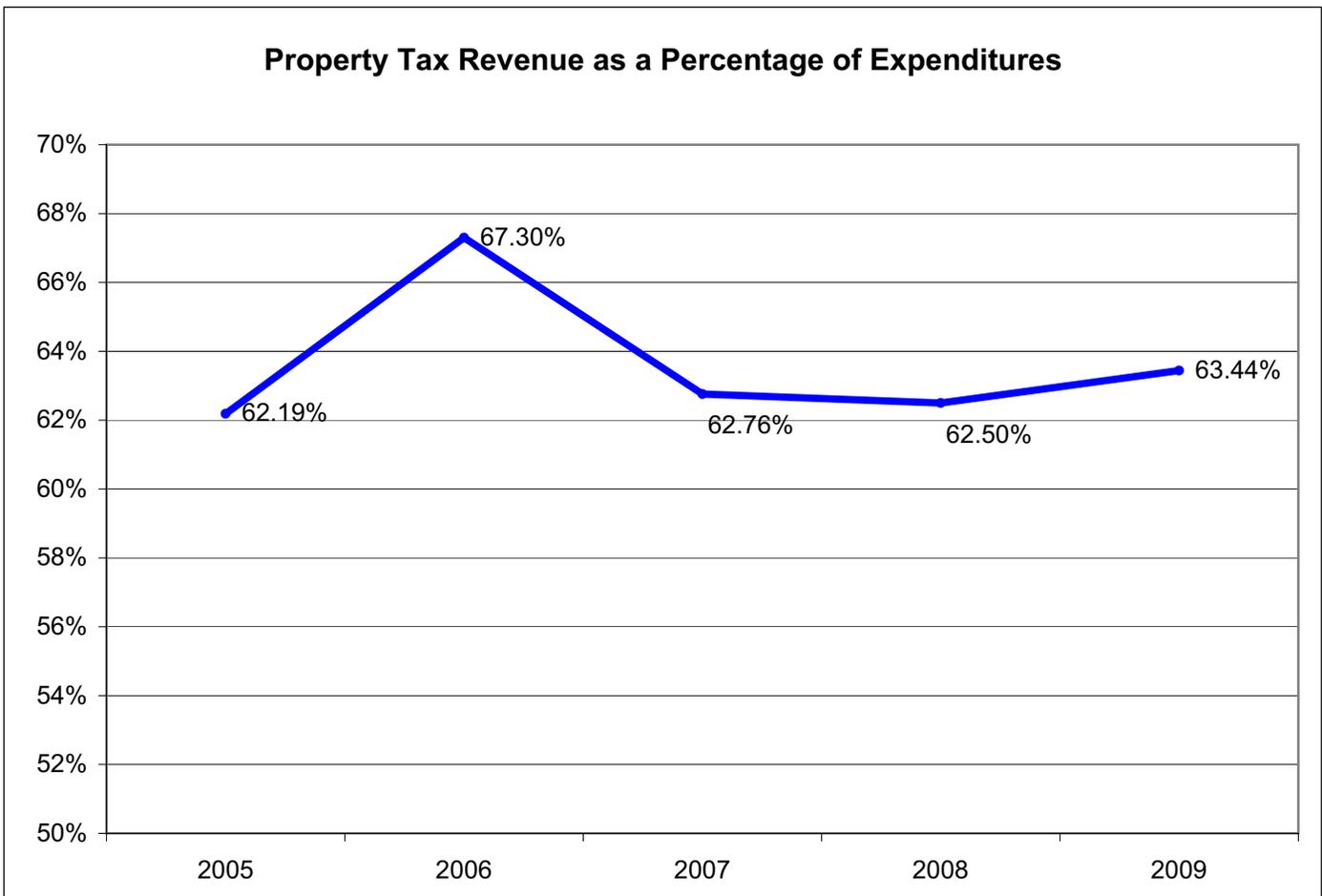
Because the General Fund is the primary operating fund for the Village it is important to review the funding sources for this fund in more detail.

The General Fund, like most of the governmental funds of the Village, is primarily supported through property taxes. Historically approximately 62 – 63% of General Fund expenditures are paid for through property taxes. Like most Wisconsin municipalities the Village does not charge a local sales or income tax. Other significant revenue sources include hotel taxes and payments in lieu of taxes, charges for services and intergovernmental revenues.

Intergovernmental revenues represent state and federal aids and grant programs. The largest of the intergovernmental revenues within the General Fund are State Shared Revenues, Expenditure Restraint Program Revenue and Transportation Aids. On the next page you will note that while these payments in dollars have remained relatively steady for the last five years, the percentage of expenditures they support within the General Fund has decreased. Unfortunately with State budget crunches these aids have not been adjusted to increase with inflation. This means the Village annually must look for other sources of revenue in order to continue to provide the same levels of service as in the past.

**Village of Brown Deer  
General Fund Revenues by Type vs. Expenditures  
2005 - 2009 Budget**

Revenue Type	Actual 2005	Actual 2006	Actual 2007	Amended Budget 2008	Proposed Budget 2009
Property Taxes As a % of Expenditures	\$ 5,155,830 62.19%	\$ 5,456,514 67.30%	\$ 5,456,514 62.76%	\$ 5,587,870 62.50%	\$ 5,954,266 63.44%
Hotel and PILOT taxes As a % of Expenditures	\$ 638,242 7.70%	\$ 702,590 8.67%	\$ 738,730 8.50%	\$ 695,000 7.77%	\$ 804,000 8.57%
Intergovernmental As a % of Expenditures	\$ 1,364,298 16.46%	\$ 1,385,042 17.08%	\$ 1,413,931 16.26%	\$ 1,286,309 14.39%	\$ 1,269,724 13.53%
All Other Revenues Excludes Other Financing Uses As a % of Expenditures	987,805 11.91%	1,166,746 14.39%	1,247,996 14.35%	1,131,423 12.65%	1,357,553 14.46%
<b>Total General Fund Expenditures</b>	<b><u>\$ 8,290,918</u></b>	<b><u>\$ 8,107,990</u></b>	<b><u>\$ 8,694,368</u></b>	<b><u>\$ 8,940,821</u></b>	<b><u>\$ 9,385,543</u></b>



**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

**Financial Overview**

**Expenditures/Expenses**

The Village's expenditures/expenses can also be reviewed on a global basis. The table below breaks down total expenditures/expenses into more categories for the last several years:

Fund Type	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009
Salaries and benefits	\$ 5,609,928	\$ 5,652,751	\$ 6,326,319	\$ 6,412,548	\$ 6,793,745
Capital	1,029,717	1,089,313	1,543,201	1,777,063	981,390
TIF development	329,365	2,877,726	390,454	818,854	2,023,325
Debt service	956,226	1,011,278	1,491,319	3,261,527	1,323,304
Utility expenses	2,837,958	3,120,230	2,727,510	2,386,225	2,983,291
Other financing uses	225,300	178,882	512,410	669,465	-
All other	4,344,525	4,220,849	4,235,774	4,586,837	4,801,601
<b>Total</b>	<b>\$ 15,333,019</b>	<b>\$ 18,151,029</b>	<b>\$ 17,226,987</b>	<b>\$ 19,912,519</b>	<b>\$ 18,906,656</b>

Salaries and benefits as a % of

Total	36.59%	31.14%	36.72%	32.20%	35.93%
Salaries and all other	56.36%	57.25%	59.90%	58.30%	58.59%

Because the Village is a service provider rather than a manufacturer of goods, the majority of our operating expenditures are for salaries and benefits. Over 1/3<sup>rd</sup> of our total expenditures/expenses are for salaries and benefits and over half of our total operational costs are salaries and benefits (excludes, capital, development, debt service, utility and other financing uses).

Salaries included within the 2009 Budget are for contracted increases with existing employees and/or estimated increases for 2009 for unsettled contracts and non-represented employees. No new positions have been included in the 2009 Budget. Benefit increases are primarily related to an expected increase in health insurance. 2009 health insurance rates are not yet known, but are projected to increase by 10% for 2009. The next two pages show salary and benefit trend data for the last several years.

The third page shows full time equivalent positions for 2008 and the 2009 budget. 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. 2008 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 are not available for the 2008 year. 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 functions and/or capitalized in accordance with State of Wisconsin Public Service Commission regulations.

**Village of Brown Deer  
Summary of Salary Expenditures  
2009 Budget**

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget	Change	Chg %
<b>General Fund</b>							
<b>General Government</b>							
Village Board	\$ 15,600	\$ 15,600	\$ 15,425	\$ 15,600	\$ 26,300	\$ 10,700	69%
Municipal Court	59,888	60,565	66,603	73,215	70,091	(3,124)	-4%
Village Manager	132,304	130,743	148,415	151,230	162,222	10,992	7%
Administrative Services	148,923	179,467	188,554	197,248	206,003	8,755	4%
Village Hall	9,026	12,000	12,161	14,420	15,671	1,251	9%
<b>Total General Government</b>	<b>365,741</b>	<b>398,375</b>	<b>431,158</b>	<b>451,713</b>	<b>480,287</b>	<b>28,574</b>	<b>6%</b>
<b>Public Safety</b>							
Police	2,081,810	2,081,367	2,266,167	2,411,871	2,512,633	100,762	4%
<b>Public Works</b>							
Administration	180,656	190,811	213,140	176,984	149,087	(27,897)	-16%
Street/Traffic Operations	31,374	28,286	205,517	32,895	27,233	(5,662)	-17%
Sidewalk Operations	914	703	4,853	12,208	4,897	(7,311)	-60%
Winter Operations	45,580	26,985	55,205	44,987	83,764	38,777	86%
Forestry Operations	36,026	35,982	29,259	29,698	64,885	35,187	118%
Municipal Complex	76,773	78,733	78,555	79,263	110,895	31,632	40%
Refuse	-	2,191	-	5,813	2,204	(3,609)	-62%
<b>Total Public Works</b>	<b>371,323</b>	<b>363,691</b>	<b>586,529</b>	<b>381,848</b>	<b>442,965</b>	<b>61,117</b>	<b>16%</b>
Community Services	225,744	281,728	282,949	307,059	299,672	(7,387)	-2%
Park and Recreation	131,963	110,266	130,244	134,480	142,676	8,196	6%
<b>Total General Fund</b>	<b>3,176,581</b>	<b>3,235,427</b>	<b>3,697,047</b>	<b>3,686,971</b>	<b>3,878,233</b>	<b>191,262</b>	<b>5%</b>
<b>Other Funds</b>							
Recycling Fund	18,876	20,857	16,357	31,454	19,588	(11,866)	-38%
North Shore Health Department	249,727	261,693	255,299	245,424	241,779	(3,645)	-1%
NSHD Grant Fund	653	320	-	-	33,824	33,824	#DIV/0!
Library	313,546	292,919	290,225	306,000	322,148	16,148	5%
Village Park and Pond	45,938	55,322	44,611	51,286	50,099	(1,187)	-2%
Park and Recreation Program Fund	57,655	54,668	50,931	76,198	78,625	2,427	3%
July 4th Program Fund	3,045	2,848	2,096	3,020	2,500	(520)	-17%
Storm Water Utility	73,605	108,348	85,800	127,663	122,800	(4,863)	-4%
Sanitary Sewer Utility	39,658	45,267	36,953	55,958	54,542	(1,416)	-3%
<b>Total Other Funds</b>	<b>802,703</b>	<b>842,242</b>	<b>782,272</b>	<b>897,003</b>	<b>925,905</b>	<b>28,902</b>	<b>3%</b>
<b>Total Village-Wide</b>	<b>\$ 3,979,284</b>	<b>\$ 4,077,669</b>	<b>\$ 4,479,319</b>	<b>\$ 4,583,974</b>	<b>\$ 4,804,138</b>	<b>\$ 220,164</b>	<b>5%</b>

**Village of Brown Deer  
Summary of Benefit Expenditures  
2009 Budget**

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2009 Budget	Change	Chg %
<b>General Fund</b>							
<b>General Government</b>							
Village Board	\$ 1,194	\$ 1,194	\$ 1,180	\$ 1,194	\$ 2,012	\$ 818	69%
Municipal Court	8,876	8,915	10,834	10,956	10,236	(720)	-7%
Village Manager	53,952	51,710	79,296	62,248	62,442	194	0%
Administrative Services	63,123	65,895	66,135	59,621	61,268	1,647	3%
Other General Government	22,367	31,608	22,405	25,620	21,620	(4,000)	-16%
Village Hall	1,875	918	830	1,103	1,199	96	9%
<b>Total General Government</b>	<b>151,387</b>	<b>160,240</b>	<b>180,680</b>	<b>160,742</b>	<b>158,777</b>	<b>(1,965)</b>	<b>-1%</b>
<b>Public Safety</b>							
Police	910,031	822,886	944,649	975,440	1,069,790	94,350	10%
<b>Public Works</b>							
Administration	85,560	87,085	114,210	82,345	67,960	(14,385)	-17%
Street/Traffic Operations	12,370	11,953	7,639	15,229	12,470	(2,759)	-18%
Sidewalk Operations	468	332	2,221	5,688	2,267	(3,421)	-60%
Winter Operations	19,107	11,980	21,868	18,920	31,936	13,016	69%
Forestry Operations	10,089	14,757	10,256	13,883	30,041	16,158	116%
Municipal Complex	35,059	33,103	30,334	36,873	51,295	14,422	39%
Refuse	1	1,085	-	2,627	1,021	(1,606)	-61%
<b>Total Public Works</b>	<b>162,654</b>	<b>160,295</b>	<b>186,528</b>	<b>175,565</b>	<b>196,990</b>	<b>21,425</b>	<b>12%</b>
Community Services	97,330	106,784	140,684	131,051	146,654	15,603	12%
Park and Recreation	48,225	43,338	50,989	53,689	55,727	2,038	4%
<b>Total General Fund</b>	<b>1,369,627</b>	<b>1,293,543</b>	<b>1,503,530</b>	<b>1,496,487</b>	<b>1,627,938</b>	<b>131,451</b>	<b>9%</b>
<b>Other Funds</b>							
Recycling Fund	4,502	5,644	4,033	12,414	9,270	(3,144)	-25%
North Shore Health Department	79,697	82,239	133,856	109,167	106,189	(2,978)	-3%
NSHD Grant Fund	543	131	-	-	11,730	11,730	#DIV/0!
Library	120,507	115,349	141,174	112,219	141,008	28,789	26%
Village Park and Pond	3,514	4,231	3,412	3,923	3,833	(90)	-2%
Park and Recreation Program Fund	4,429	4,179	3,900	5,687	6,014	327	6%
July 4th Program Fund	233	218	160	230	192	(38)	-17%
Storm Water Utility	28,933	48,184	38,953	63,131	57,939	(5,192)	-8%
Sanitary Sewer Utility	18,659	21,364	17,982	25,316	25,494	178	1%
<b>Total Other Funds</b>	<b>261,017</b>	<b>281,539</b>	<b>343,470</b>	<b>332,087</b>	<b>361,669</b>	<b>29,582</b>	<b>9%</b>
<b>Total Village-Wide</b>	<b>\$ 1,630,644</b>	<b>\$ 1,575,082</b>	<b>\$ 1,847,000</b>	<b>\$ 1,828,574</b>	<b>\$ 1,989,607</b>	<b>\$ 161,033</b>	<b>9%</b>

**Village of Brown Deer  
Summary of Full Time Equivalent Employees  
2009 Budget**

Department	2008 Actual	2009 Budget
General Fund		
General Government		
Village Board	7.00	7.00
Municipal Court	2.66	2.66
Village Manager	2.54	2.54
Administrative Services	4.08	4.08
Village Hall	0.47	0.47
Total General Government	<u>16.75</u>	<u>16.75</u>
Public Safety		
Police	38.74	38.74
Public Works		
Community Services	5.16	5.50
Park and Recreation	3.26	3.26
Total General Fund	<u>77.03</u>	<u>73.17</u>
Other Funds		
Recycling Fund	-	0.42
North Shore Health Department	5.98	5.98
Library	9.85	9.85
Village Park and Pond	2.37	2.37
Park and Recreation Program Fund	-	-
July 4th Program Fund	-	-
Water Utility	3.80	3.80
Storm Water Utility	-	2.63
Sanitary Sewer Utility	-	1.16
Total Other Funds	<u>22.00</u>	<u>26.20</u>
Total Village-Wide	<u>99.03</u>	<u>99.37</u>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 tax, 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.

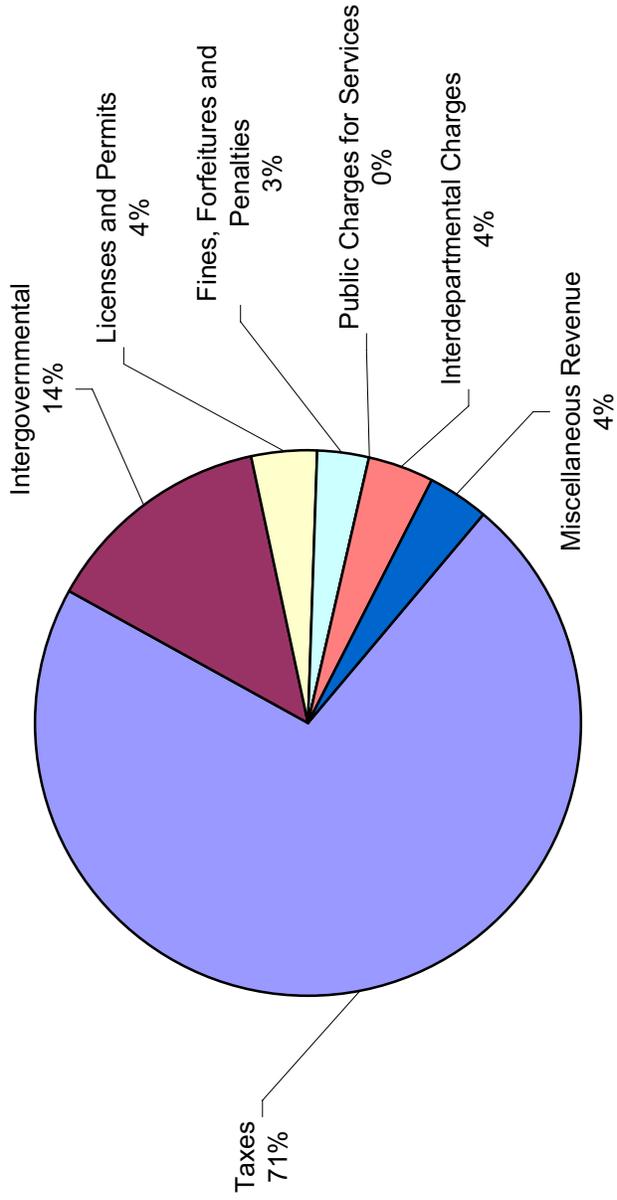
**Village of Brown Deer  
General Fund Summary  
2009 Budget**

	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget
<b>Revenues</b>								
Taxes	\$ 5,794,072	\$ 6,159,104	\$ 6,195,244	\$ 4,752,496	\$ 6,356,870	\$ 6,282,870	\$ 6,758,266	\$ 475,396
Intergovernmental	1,364,298	1,385,042	1,413,931	231,924	1,316,523	1,286,309	1,269,724	(16,585)
Licenses and Permits	356,642	391,722	418,859	196,585	410,929	322,030	369,400	47,370
Fines, Forfeitures and Penalties	256,956	225,071	190,952	117,998	210,000	300,000	275,000	(25,000)
Public Charges for Services	49,178	17,606	15,455	6,960	16,990	12,100	14,300	2,200
Interdepartmental Charges	145,865	173,304	180,978	3,935	190,450	190,450	356,853	166,403
Miscellaneous Revenue	179,164	359,043	441,752	201,822	358,635	306,843	342,000	35,157
Other Financing Sources	151,222	40,827	-	-	-	150,000	-	(150,000)
<b>Total Revenues</b>	<b>8,297,397</b>	<b>8,751,719</b>	<b>8,857,171</b>	<b>5,511,720</b>	<b>8,860,397</b>	<b>8,850,602</b>	<b>9,385,543</b>	<b>534,941</b>
<b>Expenditures</b>								
<b>General Government</b>								
Village Board	\$ 23,760	\$ 22,362	\$ 26,240	\$ 11,235	\$ 22,393	\$ 24,544	\$ 33,912	\$ 9,368
Municipal Court	96,264	87,038	100,511	38,243	89,578	111,741	102,287	(9,454)
Village Attorney	95,394	133,934	130,244	49,845	129,000	130,500	131,120	620
Village Manager	213,416	216,846	256,125	102,982	244,831	254,478	257,364	2,886
Administrative Services	307,654	355,596	338,498	143,932	334,190	343,344	342,482	(862)
Other General Government	545,903	501,474	441,447	122,268	467,672	578,977	547,522	(31,455)
Village Hall	131,786	132,502	138,438	55,926	137,012	126,973	130,555	3,582
<b>Total General Government</b>	<b>1,414,177</b>	<b>1,449,752</b>	<b>1,431,503</b>	<b>524,431</b>	<b>1,424,676</b>	<b>1,570,557</b>	<b>1,545,243</b>	<b>(25,314)</b>
<b>Public Safety</b>								
Police	3,176,550	3,066,350	3,381,261	1,459,741	3,519,309	3,567,306	3,802,439	235,133
Fire	2,000,936	1,855,912	1,931,066	970,766	1,989,399	1,942,964	2,013,414	70,450
<b>Total Public Safety</b>	<b>5,177,486</b>	<b>4,922,262</b>	<b>5,312,327</b>	<b>2,430,507</b>	<b>5,508,708</b>	<b>5,510,270</b>	<b>5,815,853</b>	<b>305,583</b>
<b>Public Works</b>								
Administration	257,620	276,230	331,141	115,275	284,296	265,829	223,247	(42,582)
Street/Traffic Operations	160,258	190,157	191,249	36,168	176,042	181,124	185,603	4,479
Sidewalk Operations	1,382	1,437	9,937	35	17,747	23,646	12,914	(10,732)
Winter Operations	119,256	84,495	127,182	131,771	193,659	111,607	165,750	54,143
Forestry Operations	53,671	60,484	58,611	11,834	38,792	53,631	102,476	48,845
Municipal Complex	211,303	212,263	224,266	130,443	273,672	224,616	279,040	54,424
Refuse	316,658	359,299	368,800	53,345	355,982	338,440	378,225	39,785
<b>Total Public Works</b>	<b>1,120,148</b>	<b>1,184,365</b>	<b>1,311,186</b>	<b>478,871</b>	<b>1,340,189</b>	<b>1,198,893</b>	<b>1,347,255</b>	<b>148,362</b>
Community Services	350,109	394,000	439,111	168,744	399,409	465,493	471,567	6,074
Park and Recreation	183,612	157,611	185,804	79,077	195,207	195,608	205,626	10,018
Other Financing Uses	45,386	-	14,437	-	66,000	-	-	-
<b>Total Expenditures</b>	<b>8,290,918</b>	<b>8,107,990</b>	<b>8,694,368</b>	<b>3,681,630</b>	<b>8,934,190</b>	<b>8,940,821</b>	<b>9,385,543</b>	<b>444,722</b>
<b>Revenues less Expenditures</b>	<b>6,479</b>	<b>643,729</b>	<b>162,803</b>	<b>1,830,090</b>	<b>(73,792)</b>	<b>(90,219)</b>	<b>(0)</b>	<b>90,219</b>
<b>Fund Balance Beginning</b>	<b>1,520,757</b>	<b>1,527,236</b>	<b>2,170,965</b>	<b>2,333,768</b>	<b>2,333,768</b>	<b>2,333,768</b>	<b>2,259,976</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,527,236</b>	<b>\$ 2,170,965</b>	<b>\$ 2,333,768</b>	<b>\$ 4,163,858</b>	<b>\$ 2,259,976</b>	<b>\$ 2,243,549</b>	<b>\$ 2,259,975</b>	

**Village of Brown Deer  
Summary of General Fund Revenues  
2009 Budget**

Revenue	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
Taxes	\$ 5,794,072	\$ 6,159,104	\$ 6,195,244	\$ 6,356,870	\$ 6,282,870	\$ 6,758,266	\$ 475,396	8%
Intergovernmental	1,364,298	1,385,042	1,413,931	1,316,523	1,286,309	1,269,724	(16,585)	-1%
Licenses and Permits	356,642	391,722	418,859	410,929	322,030	369,400	47,370	15%
Fines, Forfeitures and Penalties	256,956	225,071	190,952	210,000	300,000	275,000	(25,000)	-8%
Public Charges for Services	49,178	17,606	15,455	16,990	12,100	14,300	2,200	18%
Interdepartmental Charges	145,865	173,304	180,978	190,450	190,450	356,853	166,403	87%
Miscellaneous Revenue	179,164	359,043	441,752	358,635	306,843	342,000	35,157	11%
Other Financing Sources	151,222	40,827	-	-	150,000	-	(150,000)	-100%
<b>Total General Fund Revenues</b>	<b>\$ 8,297,397</b>	<b>\$ 8,751,719</b>	<b>\$ 8,857,171</b>	<b>\$ 8,860,397</b>	<b>\$ 8,850,602</b>	<b>\$ 9,385,543</b>	<b>\$ 534,941</b>	<b>6%</b>

**2009 Proposed Budget Revenue Composition**



**Village of Brown Deer  
General Fund Revenues  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Taxes</b>										
010-000-411-00-10	Property Taxes	\$ 5,155,830	\$ 5,456,514	\$ 5,456,514	\$ 4,592,836	\$ 5,587,870	\$ 5,587,870	\$ 5,954,266	\$ 366,396	7%
010-000-412-00-10	Hotel Room Taxes	463,345	532,554	560,072	159,660	590,000	525,000	625,000	100,000	19%
010-000-413-00-10	Water Utility Taxes	174,897	170,036	178,658	-	179,000	170,000	179,000	9,000	5%
	<b>Total Taxes</b>	<b>5,794,072</b>	<b>6,159,104</b>	<b>6,195,244</b>	<b>4,752,496</b>	<b>6,356,870</b>	<b>6,282,870</b>	<b>6,758,266</b>	<b>475,396</b>	<b>8%</b>
<b>Intergovernmental</b>										
010-000-434-00-10	State Shared Revenues	280,928	280,927	280,927	-	280,713	280,713	280,713	-	0%
010-000-434-00-20	Fire Dues	-	-	32,902	-	33,199	-	-	-	#DIV/0!
010-000-434-00-30	Computer Exemption	365,613	362,743	354,568	-	289,972	292,640	300,000	7,360	3%
010-000-434-00-40	Expenditure Restraint Program	223,886	245,540	259,822	-	248,791	248,791	225,426	(23,365)	-9%
010-000-435-20-00	Law Enforcement Training Aids	-	329	14,985	-	-	-	13,000	13,000	#DIV/0!
010-000-435-30-10	Transportation Aids	493,871	495,503	470,727	231,924	463,848	464,165	450,585	(13,580)	-3%
	<b>Total Intergovernmental</b>	<b>1,364,298</b>	<b>1,385,042</b>	<b>1,413,931</b>	<b>231,924</b>	<b>1,316,523</b>	<b>1,286,309</b>	<b>1,269,724</b>	<b>(16,585)</b>	<b>-1%</b>
<b>Licenses and Permits</b>										
010-000-441-10-10	Liquor & Malt Beverage Licenses	31,795	10,445	10,245	10,225	10,360	9,500	10,200	700	7%
010-000-441-20-10	Bartender Licenses	3,540	4,085	4,620	1,335	4,505	3,800	4,000	200	5%
010-000-441-20-15	Cigarette Licenses	800	650	650	600	675	600	600	-	0%
010-000-441-20-20	Soda Water Licenses	1,890	1,740	1,610	1,065	1,350	1,580	1,600	20	1%
010-000-441-20-30	Peddling and Other	5,175	5,170	5,349	4,420	5,300	4,000	5,000	1,000	25%
010-000-441-20-40	Cable TV Franchise Fee	116,483	124,097	128,320	33,595	130,000	120,000	125,000	5,000	4%
010-000-441-20-50	Electrical Licenses	6,373	5,725	6,275	3,850	5,550	5,000	5,500	500	10%
010-000-442-00-10	Bicycle Licenses	452	130	75	-	40	-	-	-	#DIV/0!
010-000-442-00-20	Dog/Cat Licenses	6,389	5,547	6,860	31	4,800	5,000	5,000	-	0%
010-000-443-00-10	Building Permits	72,121	110,360	118,517	96,146	130,000	80,000	100,000	20,000	25%
010-000-443-00-20	Electrical Permits	30,685	35,311	39,033	14,375	35,000	30,000	35,000	5,000	17%
010-000-443-00-30	Plumbing Permits	20,922	19,564	26,728	9,847	25,000	18,100	20,000	1,900	10%
010-000-443-00-40	Heating and A/C Permits	20,016	32,159	27,624	9,718	23,000	18,500	22,000	3,500	19%
010-000-444-00-10	Zoning Application Fees	3,350	5,383	5,550	500	2,000	3,000	3,000	-	0%
010-000-444-00-20	Board of Appeals	1,050	450	750	150	300	450	500	50	11%
010-000-444-00-30	Building Board Fees	2,035	2,766	2,330	810	2,000	1,500	2,000	500	33%
010-000-449-20-10	Compliance Certificates	32,400	26,850	20,750	8,550	19,000	20,000	20,000	-	0%
010-000-449-20-20	Miscellaneous Permits	550	50	-	-	-	-	-	-	#DIV/0!
010-000-449-30-10	Culverts	-	515	125	-	50	-	-	-	#DIV/0!
010-000-449-30-20	R-O-W Permits	616	725	13,448	1,368	12,000	1,000	10,000	9,000	900%
	<b>Total Licenses and Permits</b>	<b>356,642</b>	<b>391,722</b>	<b>418,859</b>	<b>196,585</b>	<b>410,929</b>	<b>322,030</b>	<b>369,400</b>	<b>47,370</b>	<b>15%</b>
<b>Fines, forfeitures and Penalties</b>										

**Village of Brown Deer  
General Fund Revenues  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
010-000-451-00-10	Fines, forfeitures and Penalties:	256,956	225,071	190,952	117,998	210,000	300,000	275,000	(25,000)	-8%
	<b>Public Charges</b>									
	General Government									
010-000-461-10-10	Photocopies	930	552	341	(26)	200	500	100	(400)	-80%
010-000-461-10-20	Record Certification	905	540	500	410	650	500	500	-	0%
010-000-461-10-25	Certification Revenue Reserved	430	260	240	180	300	100	200	100	100%
010-000-461-10-30	Sale of Materials	60	100	75	10	30	-	-	-	#DIV/0!
010-000-461-10-50	Other Charges	542	-	-	-	-	-	-	-	#DIV/0!
	Public Safety									
010-000-462-10-10	Photocopies	3,204	2,076	1,847	887	2,050	2,000	1,500	(500)	-25%
010-000-462-10-15	Alarm Service Fees	12,270	9,270	8,678	930	5,760	7,500	8,000	500	7%
010-000-462-10-30	Other Charges	1,815	2,622	2,244	1,437	3,500	1,500	2,500	1,000	67%
	Engineering/Public Works									
010-000-463-00-10	Engineering Services	24,011	905	1,380	1,231	2,200	-	1,000	1,000	#DIV/0!
010-000-463-00-20	DPW Services	2,531	(1,214)	150	1,901	2,300	-	500	500	#DIV/0!
	Sanitation and Utilities									
010-000-464-20-20	Recycling Rebate	2,480	2,495	-	-	-	-	-	-	#DIV/0!
	Total Public Charges	49,178	17,606	15,455	6,960	16,990	12,100	14,300	2,200	18%
	<b>Interdepartmental Charges</b>									
010-000-473-50-50	Rent - NSHD	6,600	6,600	6,600	-	6,600	6,600	21,842	15,242	231%
010-000-474-10-10	TIF #2 Charges	11,200	21,230	54,879	-	47,300	45,500	105,672	60,172	132%
010-000-474-10-20	TIF #3 Charges	-	-	-	-	-	-	13,211	13,211	#DIV/0!
010-000-474-10-30	TIF #4 Charges	-	-	-	-	-	-	842	842	#DIV/0!
010-000-474-20-40	Street Lighting Administration	-	-	-	-	-	1,800	6,000	4,200	233%
	Sewer Utility									
010-000-474-40-10	Admin, Labor & Benefits	8,700	16,200	8,700	-	8,700	8,700	48,591	39,891	459%
010-000-474-40-20	Equipment & Materials	10,337	4,366	3,276	-	5,000	5,000	2,200	(2,800)	-56%
	Storm Water Utility									
010-000-474-41-10	Admin, Labor & Benefits	27,000	27,000	27,000	-	27,100	27,100	31,361	4,261	16%
010-000-474-41-20	Equipment & Materials	58,093	63,967	54,829	-	55,000	55,000	55,000	-	0%
	Water Utility									
010-000-474-42-10	Admin, Labor & Benefits	23,412	23,412	25,338	3,935	28,350	28,350	54,463	26,113	92%
010-000-474-42-20	Equipment & Materials	523	495	356	-	500	500	500	-	0%
	Recycling Fund									
010-000-474-43-10	Admin, Labor & Benefits	-	-	-	-	-	-	7,171	-	#DIV/0!
010-000-474-43-20	Equipment & Materials	-	10,034	-	-	11,900	11,900	10,000	(1,900)	-16%
	Total Interdepartmental Charge	145,865	173,304	180,978	3,935	190,450	190,450	356,853	159,232	84%
	<b>Miscellaneous Revenue</b>									

**Village of Brown Deer  
General Fund Revenues  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
010-000-481-00-10	Interest on Investments	106,945	241,064	338,029	143,767	234,600	254,943	250,000	(4,943)	-2%
010-000-481-00-20	Interest on Taxes	39,638	29,758	50,238	17,349	30,300	25,000	30,000	5,000	20%
010-000-482-00-10	Ameritech Monopole Lease	7,935	8,596	7,935	9,889	20,000	6,900	20,000	13,100	190%
010-000-482-00-20	Insurance Dividends/Premiums	21,908	41,732	41,372	-	40,000	20,000	40,000	20,000	100%
010-000-482-00-50	Miscellaneous Charges	2,738	6,753	2,540	23,698	25,000	-	2,000	2,000	#DIV/0!
010-000-484-00-10	Worker's Compensation Revenue	-	18,004	-	6,306	7,350	-	-	-	#DIV/0!
010-000-484-00-50	Damage to/Loss of Property	-	13,136	1,638	813	1,385	-	-	-	#DIV/0!
	Total Miscellaneous Revenue	179,164	359,043	441,752	201,822	358,635	306,843	342,000	35,157	11%
	<b>Other Financing Sources</b>									
010-000-492-20-00	Transfer from Other Funds	150,000	40,514	-	-	-	150,000	-	(150,000)	-100%
010-000-483-00-10	Sale of Fixed Assets	1,222	313	-	-	-	-	-	-	#DIV/0!
	Total Other Financing Sources:	151,222	40,827	-	-	-	150,000	-	(150,000)	-100%
	Total Revenue:	\$ 8,297,397	\$ 8,751,719	\$ 8,857,171	\$5,511,720	\$8,860,397	\$ 8,850,602	\$9,385,543	\$ 527,770	6%

**Village of Brown Deer  
General Fund Department Summary  
2009 Budget**

Department	2006 Actual	2007 Actual	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>General Government</b>							
Village Board	\$ 22,362	\$ 26,240	\$ 22,393	\$ 24,544	\$ 33,912	\$ 9,368	38%
Municipal Court	87,038	100,511	89,578	111,741	102,287	(9,454)	-8%
Village Attorney	133,934	130,244	129,000	130,500	131,120	620	0%
Village Manager	216,846	256,125	244,831	254,478	257,364	2,886	1%
Administrative Services	355,596	338,498	334,190	343,344	342,482	(862)	0%
Other General Government	501,474	441,447	467,672	578,977	547,522	(31,455)	-5%
Village Hall	<u>132,502</u>	<u>138,438</u>	<u>137,012</u>	<u>126,973</u>	<u>130,555</u>	<u>3,582</u>	<u>3%</u>
<b>Total General Government</b>	<u>1,449,752</u>	<u>1,431,503</u>	<u>1,424,676</u>	<u>1,570,557</u>	<u>1,545,243</u>	<u>(25,314)</u>	<u>-2%</u>
<b>Public Safety</b>							
Police	3,066,350	3,381,261	3,519,309	3,567,306	3,802,439	235,133	7%
Fire	<u>1,855,912</u>	<u>1,931,066</u>	<u>1,989,399</u>	<u>1,942,964</u>	<u>2,013,414</u>	<u>70,450</u>	<u>4%</u>
<b>Total Public Safety</b>	<u>4,922,262</u>	<u>5,312,327</u>	<u>5,508,708</u>	<u>5,510,270</u>	<u>5,815,853</u>	<u>305,583</u>	<u>6%</u>
<b>Public Works</b>							
Administration	276,230	331,141	284,296	265,829	223,247	(42,582)	-16%
Street/Traffic Operations	190,157	191,249	176,042	181,124	185,603	4,479	2%
Sidewalk Operations	1,437	9,937	17,747	23,646	12,914	(10,732)	-45%
Winter Operations	84,495	127,182	193,659	111,607	165,750	54,143	49%
Forestry Operations	60,484	58,611	38,792	53,631	102,476	48,845	91%
Municipal Complex	212,263	224,266	273,672	224,616	279,040	54,424	24%
Refuse	<u>359,299</u>	<u>368,800</u>	<u>355,982</u>	<u>338,440</u>	<u>378,225</u>	<u>39,785</u>	<u>12%</u>
<b>Total Public Works</b>	<u>1,184,365</u>	<u>1,311,186</u>	<u>1,340,189</u>	<u>1,198,893</u>	<u>1,347,255</u>	<u>148,362</u>	<u>12%</u>
Community Services	<u>394,000</u>	<u>439,111</u>	<u>399,409</u>	<u>465,493</u>	<u>471,567</u>	<u>6,074</u>	<u>1%</u>
Park and Recreation	<u>157,611</u>	<u>185,804</u>	<u>195,207</u>	<u>195,608</u>	<u>205,626</u>	<u>10,018</u>	<u>5%</u>
Other Financing Uses	<u>-</u>	<u>14,437</u>	<u>66,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Total Expenditures</b>	<u>\$ 8,107,990</u>	<u>\$ 8,694,368</u>	<u>\$ 8,934,190</u>	<u>\$ 8,940,821</u>	<u>\$ 9,385,543</u>	<u>\$ 444,722</u>	<u>5%</u>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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

**STAFFING:**

As mentioned above, the Village Board is comprised of six part-time trustees and the Village President.

**BUDGET SUMMARY:**

- ✚ The salary expenditure line for the Village Board includes an increase which was adopted in ordinance 07-01 passed in January, 2007.

**Village of Brown Deer  
General Fund Expenditures**

**2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Village Board									
010-110-511-10-10	Salaries & Wages	\$ 15,600	\$ 15,600	\$ 15,425	\$ 6,500	\$ 15,600	\$ 15,600	\$ 26,300	\$ 10,700	69%
010-110-511-15-15	FICA	1,194	1,194	1,180	497	1,193	1,194	2,012	818	69%
010-110-511-20-20	Professional Services	357	108	-	-	100	500	500	-	0%
010-110-511-30-10	Office Supplies, Equip & Expense	1,064	207	5,082	122	500	1,000	500	(500)	-50%
010-110-511-45-10	Professional Memberships	4,658	3,774	4,085	4,116	4,500	4,750	3,600	(1,150)	-24%
010-110-511-45-30	Professional Training	887	1,479	468	-	500	1,500	1,000	(500)	-33%
	Total Village Board Expenditures	\$ 23,760	\$ 22,362	\$ 26,240	\$ 11,235	\$ 22,393	\$ 24,544	\$ 33,912	\$ 9,368	38%

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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, commitments
- ✚ Complete registration information for programs such as UWM-On the Right Track, UWM-Justice Alternative Program, MATC-Youth AODA Group Dynamics, MATC-Defensive Driving, Brown Deer Police Department-Second Chance Program, and 3rd Millennium Classrooms.
- ✚ 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.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Municipal Court**

**STAFFING:**

<b>Position (FTE)</b>	<b>2008 Actual</b>	<b>2009 Budget</b>
Judge	1.00	1.00
Court Clerk	1.00	1.00
Assistant Court Clerk	0.66	0.66
Total	2.66	2.66

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Continued implementation of the Police/Court records management software.
- ✚ Established a plan for bringing the Court record keeping up to date

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Implement the plan for getting completely up to date on all back recording keeping. Backlog created by conversion to new records management software.
- ✚ Begin creating written procedures manual for all primary court tasks.

**BUDGET SUMMARY:**

- ✚ The 2009 budget reflects a decrease in expected commitment costs based on historical trends.

Village of Brown Deer General Fund Expenditures 2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Municipal Court									
010-120-512-10-10	Salaries & Wages	\$ 59,888	\$ 60,565	\$ 66,603	\$ 27,564	\$ 66,000	\$ 73,215	\$ 70,091	\$ (3,124)	-4%
010-120-512-14-00	Overtime	496	1,033	8,147	3,179	6,225	5,000	5,000	-	0%
010-120-512-15-10	WI Retirement	3,803	3,895	4,731	2,063	3,300	4,623	4,118	(505)	-11%
010-120-512-15-15	FICA	4,737	4,661	5,667	2,330	5,525	5,983	5,744	(239)	-4%
010-120-512-15-20	Group Insurance	336	359	436	150	475	350	374	24	7%
010-120-512-20-20	Professional Services	668	-	214	294	500	250	500	250	100%
010-120-512-26-25	Commitments	23,301	11,398	9,398	1,421	4,498	17,500	12,500	(5,000)	-29%
010-120-512-30-10	Office Supplies, Equip & Expense	1,506	2,303	2,924	447	1,200	2,500	2,500	-	0%
010-120-512-30-30	Service Fees	170	151	-	25	100	300	-	(300)	-100%
010-120-512-39-15	Witness Fees	40	-	90	-	100	200	100	(100)	-50%
010-120-512-45-10	Professional Memberships	150	70	220	655	655	320	685	365	114%
010-120-512-45-30	Professional Training	1,169	2,603	2,081	115	1,000	1,500	675	(825)	-55%
	Total Municipal Court Expenditures	\$ 96,264	\$ 87,038	\$ 100,511	\$ 38,243	\$ 89,578	\$ 111,741	\$ 102,287	\$ (9,454)	-8%

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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.

Village of Brown Deer										
General Fund Expenditures										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Village Attorney									
010-130-513-21-10	Village Attorney Services	\$ 87,417	\$ 109,906	\$ 100,323	\$ 45,205	\$ 108,000	\$ 108,000	\$ 109,620	\$ 1,620	1%
010-130-513-21-15	Other Legal Services	6,123	392	10,409	106	1,000	2,500	1,500	(1,000)	100%
010-130-513-21-20	Labor Legal Services	1,374	23,156	19,512	4,534	20,000	20,000	20,000	-	0%
010-130-513-45-10	Professional Memberships	480	480	-	-	-	-	-	-	#DIV/0!
	Total Village Attorney Expenditures	\$ 95,394	\$ 133,934	\$ 130,244	\$ 49,845	\$ 129,000	\$ 130,500	\$ 131,120	\$ 620	0%

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 alternatives strategies to accomplish them. The Village Manager directs the use on 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:**

<b>Position (FTE)</b>	<b>2008 Actual</b>	<b>2009 Budget</b>
Village Manager	1.00	1.00
Deputy Clerk	1.00	1.00
Intern	0.29	0.29
Clerical	<u>0.25</u>	<u>0.25</u>
Total	<u>2.54</u>	<u>2.54</u>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Village Manager**

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Recruited and filled two new department heads, Treasurer/Comptroller and Library Director
- ✚ Administered four elections
- ✚ Responded to reevaluation questions and administered the Board of Review
- ✚ Worked on Economic Development initiatives
- ✚ Continued to work on the Recodification project
- ✚ Work with staff on the process for the Smart Growth Comprehensive Plan
- ✚ Maintained Village Bond rating

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Create a Marketing and improvement plan for the Village
- ✚ Conduct bi-annual strategic planning sessions with the Village Board and department heads
- ✚ Create a Future Brown Deer academy
- ✚ Create and provide quarterly reports of underutilized property
- ✚ Bid out municipal attorney services

**BUDGET SUMMARY:**

- ✚ The 2009 Budget includes a decrease in election expenditures as there will be only two elections in 2009, compared to four in 2008.
- ✚ The part-time temporary wage account continues to include the funding for a graduate level intern as in past years.

Village of Brown Deer General Fund Expenditures 2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Village Manager/Clerk									
010-140-514-10-10	Salaries & Wages	\$ 132,304	\$ 130,743	\$ 137,257	\$ 58,179	\$ 143,691	\$ 140,730	\$ 150,222	\$ 9,492	7%
010-140-514-11-10	Part-time/Temporary	-	-	11,158	5,144	8,831	10,500	12,000	1,500	14%
010-140-514-15-10	WI Retirement	13,983	13,608	15,013	6,502	15,862	16,238	15,623	(615)	-4%
010-140-514-15-15	FICA	10,111	9,741	11,069	4,709	11,668	11,719	12,410	691	6%
010-140-514-15-20	Group Insurance	29,858	28,361	53,214	13,890	33,336	34,291	34,409	118	0%
010-140-514-30-10	Office Supplies, Equip & Expense	82	289	19	97	-	-	500	500	0%
010-140-514-30-30	Service Fees	-	119	-	-	-	-	-	-	0%
010-140-514-30-40	Public Notices/Advertising	2,998	1,898	1,273	530	1,500	4,500	2,000	(2,500)	-56%
010-140-514-35-20	Vehicle Repair/Maint Supplies	137	-	-	-	-	-	-	-	0%
010-140-514-45-10	Professional Memberships	1,637	1,570	1,630	1,301	1,702	1,600	1,600	-	0%
010-140-514-45-20	Professional Periodicals	375	121	93	421	421	400	400	-	0%
010-140-514-45-30	Professional Training	4,797	5,598	4,566	733	4,500	5,000	5,500	500	10%
010-140-514-45-40	Mileage Reimbursement	-	925	668	177	1,200	1,500	1,700	200	13%
	Personnel Administration									
010-141-514-20-25	Employment Services	11,010	11,852	12,532	797	5,000	11,500	11,500	-	0%
010-141-514-30-40	Public Notices/Advertising	2,293	1,358	3,119	1,339	2,000	2,000	2,500	500	25%
010-141-514-34-40	Employee Recognition	-	372	400	-	1,000	1,000	1,000	-	0%
	Elections									
010-142-514-11-20	Election workers	1,678	7,035	2,140	4,060	8,120	8,000	2,500	(5,500)	-69%
010-142-514-30-10	Office Supplies, Equip & Expense	2,100	316	329	5,038	6,000	3,000	1,000	(2,000)	-67%
010-142-514-24-10	Equipment Maintenance	53	2,940	1,645	65	-	2,500	2,500	-	0%
	Total Village Manager/Clerk Expenditures	\$ 213,416	\$ 216,846	\$ 256,125	\$ 102,982	\$ 244,831	\$ 254,478	\$ 257,364	\$ 2,886	1%

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**Administrative Services**

**PROGRAM MANAGER:** Comptroller/Treasurer

**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 ensure that 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. Receipts are processed for the tax levy, water payments and other Village fees.
- ✚ Cash management and investment of Village funds
- ✚ Process payments to external vendors, in accordance with Village purchasing policy
- ✚ Payroll processing including benefit administration and verification of employee pay in accordance with applicable contract or employee handbook regulations.
- ✚ Coordination of the Village's annual budget process and continued monitoring of actual results.
- ✚ Establishing, monitoring and enforcement of Village internal controls over all financial procedures.
- ✚ Preparation of all financial reports and analysis for other departments, the Village Manager, elected officials, the State of Wisconsin and various other agencies.

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**Administrative Services**

- ✚ Administration of the Village's external assessor's contract and responsible for tax bill generation and collection.

**STAFFING:**

<b>Position (FTE)</b>	<b>2008 Actual</b>	<b>2009 Budget</b>
Comptroller/Treasurer	1.00	1.00
Deputy Treasurer	0.73	0.73
Accountant	0.75	0.75
Accounting Assistants	1.60	1.60
Total	<u>4.08</u>	<u>4.08</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Village wide revaluation of real estate property values
- ✚ 2007 audit report issued by June 30, 2008
- ✚ Prepare request for proposal for auditing services. Reviewed all proposals and selected auditing firm for the next three years of service.
- ✚ Revised monthly reporting to the Finance and Public Works Committee to provide timing, accurate, understandable and desired information for proper financial oversight of the Village.
- ✚ Implemented the remaining portion of the Governmental Accounting Standards Board (GASB) Statement No. 34, related to the capitalization of all infrastructure assets such as roads.
- ✚ Early implementation of GASB Statement No. 45, related to the determination of Other Post Employment Benefit liabilities.
- ✚ Began compilation of written accounting procedures manual

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Consolidate and bid out banking and investment services to achieve best yield on investments in the most time efficient manner. Some of the primary objectives of this goal include: set up sweep accounts that work with our checking accounts so as to earn interest on balances while allowing them to still be used for daily cash flow; minimize banking fees by having more funds held at an individual bank; minimize the time spent tracking and moving of funds between banks for daily payments; maximize investment earning.

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**Administrative Services**

- ✚ Review and establish cash flow projections for operations and capital needs for the next three years in order to be able to adequately invest funds.
- ✚ Complete financial statement audit and have final report issued by May 31, 2009
- ✚ Preparation of the Village's financial statements by internal staff, rather than auditing firm.
- ✚ Establishment of an internal review process over the preparation of the Village's financial statements, including cross training the Deputy Treasurer.
- ✚ Revise fund balance and investment policies. Also review for potential revision other financial policies of the Village.
- ✚ Continue to implement GFOA recommended budgeting practices so as to be able to submit the Village's budget for GFOA's budget award program for the 2011 budget year.
- ✚ Prepare and complete request for proposals for assessor's services as contract ends after 2009.
- ✚ Continue to work on financial accounting procedures manual for all significant accounting processes, including cash receipting, pet licensing, accounts payable, payroll, account reconciliations, budget preparation, tax processes and financial reporting.
- ✚ Review current general ledger system internal control limitations and determine best (both cost effective and product functionality effective) way to eliminate management letter comment on internal controls over our system.

**BUDGET SUMMARY:**

- ✚ Increase in salary and benefit accounts due to anticipated cost of living increases.
- ✚ Professional services account decreased from \$41,000 to \$36,000 which represents an expected decrease in auditing fees, offset by a change in accounting practice which will charge the entire cost of the audit to the Administrative Services Department, rather than portions here and in the Water, Sewer, Storm and TIF funds. The cost of this service will be factored into the General Fund's interdepartmental charges rather than allocating multiple individual bills to various funds.
- ✚ Decrease in technical services budget based on historical use of account.

Village of Brown Deer General Fund Expenditures 2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Administrative Services									
010-150-515-10-10	Salaries & Wages	\$ 141,473	\$ 179,467	\$ 188,554	\$ 74,086	\$ 192,000	\$ 197,248	\$ 206,003	\$ 8,755	4%
010-150-515-11-10	Temporary Help	7,450	-	-	-	-	-	-	-	0%
010-150-515-15-10	WI Retirement	16,623	18,590	19,485	7,974	19,968	20,908	21,424	516	2%
010-150-515-15-15	FICA	12,152	13,148	13,748	5,486	14,688	15,090	15,759	669	4%
010-150-515-15-20	Group Insurance	34,348	34,157	32,902	14,499	27,900	23,623	24,085	462	2%
010-150-515-20-20	Professional Services	30,773	43,039	41,538	21,762	42,021	41,000	36,000	(5,000)	-12%
010-150-515-20-35	Technical Services	10,535	14,418	10,330	6,690	10,122	15,000	10,500	(4,500)	-30%
010-150-515-30-30	Service Fees	11,514	9,806	7,636	1,478	8,103	10,000	8,240	(1,760)	-18%
010-150-515-45-10	Professional Memberships	600	640	547	315	885	650	900	250	38%
010-150-515-45-20	Professional Periodicals	251	346	320	158	368	325	190	(135)	-42%
010-150-515-45-30	Professional Training	3,134	5,581	6,085	2,024	3,635	5,000	4,881	(119)	-2%
010-151-515-20-20	Professional Services	38,801	36,404	17,353	9,460	14,500	14,500	14,500	-	0%
	Total Administrative Services Expenditures	\$ 307,654	\$ 355,596	\$ 338,498	\$ 143,932	\$ 334,190	\$ 343,344	\$ 342,482	\$ (862)	0%

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**Other General Government**

**PROGRAM MANAGER:** Various / Assistant Villlage Manager

**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 also 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 an 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)	2008 Actual	2009 Budget
Maintenance worker	0.47	0.47

**BUDGET SUMMARY:**

- ✚ The 2009 Budget includes an increase in the Worker's Compensation account and the Transfer to Liability Insurance fund. These increases are in part due to increases in the cost of insurance coverage and in part due to a change in accounting practices. In past years these individual charges have been split between the water, sanitary sewer, storm water and the General Fund. Beginning in 2009 these expenditures will be shown in total in the General Fund, with a corresponding increase in the revenue from interdepartmental charges.

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
010-191-514-20-40	Other General Government									
010-191-514-24-10	Printing Services	\$ 12,859	\$ 13,255	\$ 10,548	\$ 3,233	\$ 13,583	\$ 13,500	\$ 12,575	\$ (925)	-7%
010-191-514-24-10	Equipment Maintenance	14,172	11,626	13,477	5,228	12,444	12,500	13,740	1,240	10%
010-191-514-30-10	Office Supplies, Equip & Expenses	9,817	9,662	10,073	3,828	10,000	10,000	10,100	100	1%
010-191-514-30-15	Postage & Mailing	19,888	20,621	22,194	9,299	22,750	25,000	23,500	(1,500)	-6%
010-191-514-30-20	Communications	43,605	45,431	45,079	18,150	45,500	45,500	46,000	500	1%
010-191-514-30-25	Communications-Internet Services	935	6,597	6,599	2,755	6,600	6,600	6,720	120	2%
	Marketing Plan	-	-	-	-	-	-	13,785	13,785	#DIV/0!
	<i>Information Technology</i>									
010-192-514-20-35	Technical Services	6,176	4,537	5,667	798	5,400	5,000	6,500	1,500	30%
010-192-514-30-10	Office Supplies, Equip & Expenses	1,181	578	2,842	1,694	3,260	3,000	2,500	(500)	-17%
010-192-514-80-10	New/Replace Equipment	-	-	-	-	-	-	-	-	0%
	<i>Intergovernmental Services</i>									
010-193-541-26-40	Milw Area Domestic Animal Control	12,021	11,101	11,424	4,670	12,500	12,500	13,600	1,100	9%
010-193-541-26-45	Contribution to NSHD	158,507	150,976	132,697	-	135,718	135,718	131,587	(4,131)	-3%
	<i>Historical Society</i>									
010-194-551-22-10	Electric - Schoolhouse	457	266	453	131	600	600	780	180	30%
	<i>Personnel-Post Employment</i>									
010-195-518-15-20	Group Insurance-General	3,677	817	1,020	425	1,020	1,020	1,020	-	0%
010-195-518-39-20	Unemployment Compensation	4,082	7,198	3,585	859	1,100	-	2,000	2,000	0%
010-195-528-15-20	Group Insurance-Protective	14,608	23,593	17,800	7,750	18,600	24,600	18,600	(6,000)	-24%
	<i>Indemnities &amp; Other</i>									
010-199-515-55-10	Bad Debt Expense-PPT	17,294	3,593	8,778	-	26,000	10,000	12,000	2,000	20%
010-199-515-55-15	Bad Debt Expense-Alarms	-	-	6,712	-	1,000	-	1,000	1,000	0%
010-199-515-90-10	Contingency	-	-	-	-	-	90,219	-	(90,219)	0%
	<i>Fixed Charges-Insurance</i>									
010-199-519-51-10	Bldg, PP, In Marine & PPO	6,518	6,112	4,415	3,115	4,955	6,800	5,202	(1,598)	-23%
010-199-519-51-15	Contractors Equipment	895	943	1,229	(51)	1,571	1,400	1,860	460	33%
010-199-519-51-20	Monies & Securities	1,257	1,097	2,141	-	1,773	2,150	1,862	(288)	-13%
010-199-519-51-25	Auto Physical Damage	8,649	5,851	7,186	8,063	7,428	7,000	9,177	2,177	31%
010-199-519-51-30	Boiler & Machinery	630	505	738	559	800	800	639	(161)	-20%
010-199-519-51-35	Comb Crime & Security/Treasurer Bond	3,230	500	1,285	224	1,500	3,000	1,575	(1,425)	-48%
010-199-519-51-40	Worker Compensation Ins	95,445	76,615	57,105	51,538	62,000	90,500	105,053	14,553	16%
	Transfer to Liability Insurance Fund	110,000	100,000	68,400	-	71,570	71,570	106,148	34,578	48%
	Total Other General Government Expenditures	\$ 545,903	\$ 501,474	\$ 441,447	\$ 122,268	\$ 467,672	\$ 578,977	\$ 547,522	\$ (31,455)	-5%

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Village Hall									
010-361-516-10-10	Salaries & Wages	\$ 9,026	\$ 12,000	\$ 12,161	\$ 5,756	\$ 15,460	\$ 14,420	\$ 15,671	\$ 1,251	9%
010-361-516-15-10	WI Retirement	599	-	-	-	-	-	-	-	0%
010-361-516-15-15	FICA	685	918	930	440	1,183	1,103	1,199	96	0%
010-361-516-15-20	Group Insurance	591	-	-	-	-	-	-	-	
010-361-516-22-10	Electric/Natural Gas	60,084	56,561	72,136	35,097	73,785	60,000	63,000	3,000	5%
010-361-516-22-20	Water and Sewer	2,075	2,129	2,308	600	1,440	2,200	2,500	300	14%
010-361-516-23-10	Cleaning Services	18,569	20,822	21,752	8,387	23,500	26,300	26,300	-	0%
010-361-516-23-15	Building Maint/Repairs	17,188	16,927	19,827	783	9,000	9,150	10,925	1,775	19%
010-361-516-35-10	Building Supplies	6,269	6,289	7,036	2,928	8,000	8,300	10,960	2,660	32%
010-361-516-80-10	New/Replace Equipment	16,700	16,856	2,288	1,935	4,644	5,500	-	(5,500)	-100%
	<b>Total Village Hall Expenditure</b>	<b>\$ 131,786</b>	<b>\$ 132,502</b>	<b>\$ 138,438</b>	<b>\$ 55,926</b>	<b>\$ 137,012</b>	<b>\$ 126,973</b>	<b>\$ 130,555</b>	<b>\$ 3,582</b>	<b>3%</b>

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**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, Telecommunicator, 911 Operator and Radio Dispatching 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.

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**Police Department**

**STAFFING:**

Position (FTE)	2008 Actual	2009 Budget
Chief of Police	1.00	1.00
Captains	2.00	2.00
Lieutenant	4.00	4.00
Sergeant	4.00	4.00
Investigator	1.00	1.00
Crime Prevention Officer	1.00	1.00
Patrol Officer	14.00	14.00
Desk Officer	3.00	3.00
School Liaison Officer	1.00	1.00
Juvenile Officer	1.00	1.00
Dispatcher	5.00	5.00
Crossing Guard	0.74	0.74
Executive Secretary	1.00	1.00
Total	<u>38.74</u>	<u>38.74</u>

**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.

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**Police Department**

**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.
- ✚ 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

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**Police Department**

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 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.

**Description of Actions:**

- ✚ Call Taking and Assignments – The staff is responsible for handling 99% of all incoming phone calls to the police department. The type of calls received can range from providing general information to receiving emergency calls for service and various types of complaints. Each call has to be properly assigned with the appropriate personnel directed to the handling and address of the call. Records concerning the calls that came in, the services provided, and the staff members assigned are all aspects that establish the records of the disposition of each “event”. These records are then maintained for future review and inquiry
- ✚ 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 types 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 arraignment court night, one(1) support services personnel is required to assist the court clerk and on each court night, one(1) officer is required to be present with the court clerk and judge.

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**Police Department**

- ✚ Counter – There is a great demand for assistance from citizens at the counter. Basically, this involves requests for motor vehicle information, accident/report copy requests, certification of correction notices requiring an officer, collecting bond money and citations payments and referring subjects to the necessary officers. These duties are shared by Dispatchers and Desk Officers alike, and are given on a 24-hour basis.
  
- ✚ Phone Relations – Throughout the shift, 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.
  
- ✚ 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.

**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 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.

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**Police Department**

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, 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.
- ✚ 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.
- ✚ 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:**

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**Police Department**

- ✚ 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 is 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.

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

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**Police Department**

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.
- ✚ 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.

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**Police Department**

- ✚ 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.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Projected
Calls for service	6,315	7,509
Part 1 crimes	483	465
Clearance rate	36%	59%
Adult arrests	477	502
Juvenile arrests	130	159
Citations	4,981	5,038
Traffic accidents	235	233

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Received grant money allowing for the purchase and installation of a “Live-Scan” fingerprint/palm scanner and identification software. This is slated to go on-line prior to November 1<sup>st</sup> this year.
- ✚ Began developing a security and critical failure platform for the Network system this year by purchasing a NAS (Network Accessible Storage) and by building a virtual server.
- ✚ The dispatch center is to be remodeled and its furniture upgraded. Action on this project is planned to begin in early October.
- ✚ Conducted the Bike Rodeo, the National Night Out and one of the two planned Citizen Academies during the past eight months.
- ✚ Implemented an identity theft awareness program by officers on dayshift who handed out information and brochures during police contacts. This netted a measureable difference as there was a change from actual crimes committed to an “attempt” status.
- ✚ Engaged in a specialized supervisory development training program within the department where Sergeants trained a new group of ASL’s (Acting Shift Leaders).
- ✚ Revised and maintained the Second Chance program reverting from Rogers Memorial to the Village Health Department.

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**Police Department**

- ✚ Started a new Explorer's Post program with new recruits and new officers involved. We now have six Police Explorers in the program.
- ✚ Conducted DARE graduation after completing the DARE training program.
- ✚ Will be acquiring a command post and evidence trailer before the year end of which funds for its acquisition were obtained through donations from local organizations.

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Update and replace the Police Department and Village Hall telephone system, bringing updated technology and expandable infrastructure to both the phone system and data. Activate available technology and tools through the update in the dispatch center.
- ✚ Update and replace the police department's Local Area Computer Network (LAN) enabling current technology to be used and to establish a platform for future demands and opportunities to be carried across the internal network.
- ✚ Replace and equip a number of Police Squad Cars.
- ✚ Use available training opportunities to develop the department's employees to meet the needs of the community and the State and Federal standards set forth for the police department and its officers. This would include sending a Sergeant to a select Police Staff & Command School.
- ✚ Update and replace the video camera recording of the Sally Port and Booking room.
- ✚ Conduct the Bicycle Rodeo, National Night Out and two Citizen Academies.
- ✚ Achieve and maintain full staffing levels and services within the police department.

**BUDGET SUMMARY:**

- ✚ Salaries and Benefits section of the budget reflects an increase due to the impact of the negotiated settlement of the Collective bargaining groups.
- ✚ Accounts that reflect the general operating costs for the department have increased, primarily due to increases in fuel costs of \$12,000 as well as the addition of IT Services of \$22,000. A temporary reduction in Uniform Maintenance reduced the overall increase caused by the other accounts.

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Police Department									
010-210-521-10-10	Salaries & Wages	\$ 1,975,996	\$ 1,973,164	\$ 2,146,206	\$ 928,961	\$ 2,219,626	\$ 2,295,071	\$ 2,394,528	\$ 99,457	4%
010-210-521-11-10	Part-time/Temporary	23,934	16,100	16,646	9,224	17,605	16,200	17,305	1,105	7%
010-210-521-12-10	Additional Pay	34,231	34,315	34,358	5,223	35,000	35,000	38,500	3,500	10%
010-210-521-12-20	Uniform Allowance	17,684	13,655	17,708	7,539	18,094	20,600	17,300	(3,300)	-16%
010-210-521-14-00	Overtime	29,965	44,133	51,249	10,361	45,000	45,000	45,000	-	0%
010-210-521-15-10	WI Retirement	359,165	298,396	320,029	136,426	349,684	343,290	384,094	40,804	12%
010-210-521-15-15	FICA	156,850	155,417	162,630	69,626	177,268	181,070	190,893	9,823	5%
010-210-521-15-20	Group Insurance	394,016	369,073	461,990	201,803	463,227	451,080	494,803	43,723	10%
010-210-521-20-25	Employment Services	1,315	1,346	809	249	598	2,400	2,400	-	0%
010-210-521-20-35	Technical Services	64,510	40,262	50,451	37,977	49,965	49,965	75,986	26,021	52%
010-210-521-24-10	Equipment Maintenance Services	19,035	13,115	11,607	4,673	20,000	20,000	20,000	-	0%
010-210-521-29-40	Towing Services	-	-	-	-	150	200	200	-	0%
010-210-521-30-10	Office Supplies, Equip & Expenses	9,697	9,575	14,972	3,570	11,000	10,000	10,500	500	5%
010-210-521-30-30	Service Fees	4,982	3,835	4,733	2,371	6,120	6,120	6,120	-	0%
010-210-521-30-45	Photographic Supplies	1,008	-	193	425	1,500	1,500	1,500	-	0%
010-210-521-34-10	Fuel, Oil and Lubricants	34,727	36,306	38,567	20,218	52,000	40,000	52,000	12,000	30%
010-210-521-34-20	Vehicle Supplies	1,300	1,757	1,511	999	1,775	1,775	1,775	-	0%
010-210-521-34-35	Uniforms/Coveralls	10,030	4,038	9,239	4,698	11,500	9,000	9,000	-	0%
010-210-521-34-40	Employee Recognition	134	174	103	274	274	200	200	-	0%
010-210-521-35-10	Building Supplies	826	134	-	-	-	-	-	-	0%
010-210-521-35-20	Vehicle Repair/Maint Supplies	12,692	26,595	11,773	1,875	11,265	11,265	11,265	-	0%
010-210-521-39-25	Crime Prevention Supplies	1,156	1,409	3,125	247	2,000	2,000	2,000	-	0%
010-210-521-39-30	Investigation Supplies	3,996	3,195	3,883	1,324	4,000	4,000	4,000	-	0%
010-210-521-39-35	K-9 Program	580	1,015	576	-	800	800	800	-	0%
010-210-521-39-40	Ammunition	4,336	5,000	4,944	4,742	5,029	5,000	6,500	1,500	30%
010-210-521-39-50	Confinement Costs	13	22	1	-	250	250	250	-	0%
010-210-521-45-10	Professional Memberships	685	725	832	1,060	1,060	1,000	1,000	-	0%
010-210-521-45-20	Professional Periodicals	900	671	1,541	251	870	870	870	-	0%
010-210-521-45-30	Professional Training	12,423	12,812	11,585	5,625	13,650	13,650	13,650	-	0%
010-210-521-45-40	Mileage Reimbursement	364	111	-	-	-	-	-	-	#DIV/0!
	Total Police Department Expenditures	\$ 3,176,550	\$ 3,066,350	\$ 3,381,261	\$ 1,459,741	\$ 3,519,309	\$ 3,567,306	\$ 3,802,439	\$ 235,133	7%

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**Fire and Emergency Government**

**PROGRAM MANAGER:** North Shore Fire Department

**PROGRAM DESCRIPTION:**

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

The Village has some indirect oversight of the North Shore Fire Department through its Board of Directors. The NSFD's Board is comprised of one representative from each of the seven member communities. 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 goal of the NSFD is to operate more economically by sharing staff, equipment, and resources than each community would be able to achieve individually.

Village of Brown Deer											
General Fund Expenditures											
2009 Budget											
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %	
	Fire Department										
010-220-522-24-10	Equipment Maintenance Services	\$ 559	\$ 204	\$ 204	\$ 44	\$ 211	\$ 180	\$ 220	\$ 40	22%	
010-220-522-26-20	Zone A Emergency Government	1,560	1,313	187	-	1,315	1,315	1,400	85	6%	
010-220-522-26-30	EMS Grant Distribution	-	-	13,232	-	13,230	-	13,230	13,230	0%	
010-220-522-26-40	Fire Dues Distribution	-	-	32,902	-	33,199	-	-	-	0%	
010-220-522-26-50	NSFD Dispatch Services	108,958	65,619	68,532	36,082	72,164	72,164	75,051	2,887	4%	
010-220-522-26-55	NSFD Contribution	1,889,859	1,788,776	1,816,009	934,640	1,869,280	1,869,305	1,923,513	54,208	3%	
	Total Fire Department Expenditures	\$ 2,000,936	\$ 1,855,912	\$ 1,931,066	\$ 970,766	\$ 1,989,399	\$ 1,942,964	\$ 2,013,414	\$ 70,450	4%	

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**Public Works Department**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

The mission of the Department of Public Works is to comply with and implement the policies 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**
  - Management of 11 FT, 2 FPT, up to 4 PT employees
  - 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**
  - 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**
  - Manage inspection and repairs to sidewalks and pathways, including bicycle paths
  - Review and inspect for ADA compliance of walks and HC ramps
  
- ✚ **Winter Operations**
  - Review/revise Winter Operations SOP Manual
  - Manage deicing and plowing operations for streets, parking lots and sidewalks
  - Manage order, delivery, storage of materials/chemicals

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**Public Works Department**

**✚ Forestry and Parks**

- 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

**✚ Buildings and Grounds**

- 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**

- Manage Refuse and Recycling Contract
- Manage Recycling Center and attendants
- Management of resident requests for work, information, complaints
- Information and Education Program

**✚ Fleet Maintenance**

- Maintenance and repair of highway, stormwater, sanitary vehicles/equipment, as well as other General Fund Departments

**✚ Assist: Recreation Dept., Water Utility, Community Services, Police & Fire, Elections, School District**

- Gymnastics equipment moves, 4<sup>th</sup> of July, Deer Run
- Watermain breaks, valve repairs
- Hotline markouts, 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

**STAFFING:**

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

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**Public Works Department**

Position (FTE)	2008 Actual	2009 Budget
Superintendent	1.00	1.00
Administrative Assistant	1.00	1.00
Mechanic	1.00	1.00
Assistant Mechanic	1.00	1.00
Laborer/Driver	6.00	6.00
Stormwater Technician	1.00	1.00
Sanitary Technician	1.00	1.00
Recycling Center Attendant (2)	0.45	0.45
Seasonal Hire (4)	0.67	0.67
<b>Total (FTE)</b>	<u>13.12</u>	<u>13.12</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Implementation of new refuse/recycling contract and related public education and information program
- ✚ Completion of Pond Parking Lot Project and added Dolan Memorial
- ✚ Updated Equipment CIP projections

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Reduction in road salt use

**BUDGET SUMMARY:**

- ✚ Salaries and benefits vary annually between the areas of public works, recycling, and the sanitary sewer and storm water functions, based on anticipated projects for each department. Because these functions share the same staff, salary and benefit costs are allocated annually between each department based on expected need.
- ✚ The 2009 budget includes an increase in fuel, oil and lubricants due to increasing fuel costs. While the Village purchases fuel in bulk to obtain the best pricing, we have still seen large increases in fuel costs during 2008 and expect continued increases in 2009.
- ✚ For the year beginning 2008, the Village entered into a new contract for refuse services. While the Village bid out the services to obtain the best pricing, the 2009 budget does include an increase of approximately \$45,000 for refuse services.

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Public Works									
	Administration									
010-310-531-10-10	Salaries & Wages	\$ 177,138	\$ 188,090	\$ 210,896	\$ 78,204	\$ 187,690	\$ 165,384	\$ 134,332	\$ (31,052)	-19%
010-310-531-11-10	Temporary Laborers	1,575	-	198	72	5,650	9,600	12,455	2,855	30%
010-310-531-12-20	Uniform Allowance	1,380	1,468	1,547	207	1,800	2,000	1,800	(200)	-10%
010-310-531-14-00	Overtime	563	1,253	499	408	979	-	500	500	#DIV/0!
010-310-531-15-10	WI Retirement	20,606	20,900	24,605	8,480	20,352	18,242	14,725	(3,517)	-19%
010-310-531-15-15	FICA	15,340	14,961	16,879	5,938	14,251	13,386	11,229	(2,157)	-16%
010-310-531-15-20	Group Insurance	49,614	51,224	72,726	20,239	48,574	50,717	42,006	(8,711)	-17%
010-310-531-20-25	Employment Services	936	788	-	-	-	1,000	500	(500)	-50%
010-310-531-30-10	Office Supplies	129	233	598	282	300	300	500	200	67%
010-310-531-30-20	Communications	2,936	2,716	2,849	1,265	3,000	3,500	3,500	-	0%
010-310-531-45-10	Professional Memberships	375	125	84	80	120	120	120	-	0%
010-310-531-45-20	Professional Periodicals	-	-	-	-	80	80	80	-	0%
010-310-531-45-30	Professional Training	373	228	260	100	1,500	1,500	1,500	-	0%
010-310-531-90-35	Operational Allocation-Recycling	(13,345)	(5,756)	-	-	-	-	-	-	#DIV/0!
	Total Administration Expenditures	257,620	276,230	331,141	115,275	284,296	265,829	223,247	(42,582)	-16%
	Streets/Traffic Operations									
010-311-531-10-10	Salaries & Wages	31,374	28,286	20,517	7,247	25,000	32,555	26,933	(5,622)	-17%
010-311-531-14-00	Overtime	-	-	-	-	-	340	300	(40)	-12%
010-311-531-15-10	WI Retirement	3,030	2,982	2,173	768	2,600	3,430	2,702	(728)	-21%
010-311-531-15-15	FICA	2,362	2,123	1,531	544	1,913	2,516	2,060	(456)	-18%
010-311-531-15-20	Group Insurance	6,978	6,848	3,935	1,428	7,129	9,283	7,708	(1,575)	-17%
010-311-533-22-10	Street Lighting - Electric Service	31,146	40,945	39,740	12,887	40,500	37,100	41,000	3,900	11%
010-311-533-22-15	Street Lighting - TID #2	10,080	15,235	28,393	4,082	14,000	14,000	20,000	6,000	43%
010-311-533-23-20	Turf Maintenance	43,682	59,778	58,913	2,888	50,000	47,000	50,000	3,000	6%
010-311-533-23-25	Pavement Marking Services	11,344	8,678	10,957	-	12,000	12,000	12,000	-	0%
010-311-533-29-50	Equipment Rental	-	4,472	125	-	800	800	800	-	0%
010-311-533-35-30	Tools & Supplies	87	215	859	2	100	100	100	-	0%
010-311-533-37-10	Operations Material & Supplies	12,342	16,777	17,315	5,707	15,000	15,000	15,000	-	0%
010-311-533-37-15	Street Signs & Supplies	7,833	3,818	6,791	615	7,000	7,000	7,000	-	0%
	Total Streets/Traffic Operations Expenditures	160,258	190,157	191,249	36,168	176,042	181,124	185,603	4,479	2%

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<i>Sidewalk Operations</i>										
010-312-534-10-10	Salaries & Wages	914	703	4,853	23	8,104	12,208	4,897	(7,311)	-60%
010-312-534-14-00	Overtime	-	-	-	-	-	-	-	-	#DIV/0!
010-312-534-15-10	WI Retirement	93	73	514	2	843	1,273	491	(782)	-61%
010-312-534-15-15	FICA	69	52	358	2	620	934	375	(559)	-60%
010-312-534-15-20	Group Insurance	306	207	1,349	8	2,430	3,481	1,401	(2,080)	-60%
010-312-534-29-50	Equipment Rental	-	402	-	-	750	750	750	-	0%
010-312-534-37-10	Operations Material & Supplies	-	-	2,863	-	5,000	5,000	5,000	-	0%
	<b>Total Sidewalk Operations Expenditures</b>	<b>1,382</b>	<b>1,437</b>	<b>9,937</b>	<b>35</b>	<b>17,747</b>	<b>23,646</b>	<b>12,914</b>	<b>(10,732)</b>	<b>-45%</b>
<i>Winter Operations</i>										
010-313-531-10-10	Salaries & Wages	40,655	26,985	55,205	44,367	66,551	37,787	58,764	20,977	56%
010-313-531-14-00	Overtime	6,925	-	-	16,104	24,156	7,200	25,000	17,800	247%
010-313-531-15-10	WI Retirement	4,854	2,807	5,714	6,543	6,921	4,703	8,711	4,008	85%
010-313-531-15-15	FICA	3,569	1,990	3,982	4,528	6,939	3,442	6,408	2,966	86%
010-313-531-15-20	Group Insurance	10,684	7,183	12,172	14,250	20,000	10,775	16,817	6,042	56%
010-313-533-29-50	Equipment Rental	-	-	-	27	65	400	-	(400)	-100%
010-313-533-35-20	Vehicle Repair/Maint Supplies	5,636	3,229	5,237	4,655	6,983	3,700	4,500	800	22%
010-313-533-35-30	Tools & Supplies	20	37	54	111	266	200	-	(200)	-100%
010-313-533-37-10	Operations Material & Supplies	46,913	42,264	44,818	41,186	61,779	43,400	45,550	2,150	5%
	<b>Total Winter Operations Expenditures</b>	<b>119,256</b>	<b>84,495</b>	<b>127,182</b>	<b>131,771</b>	<b>193,659</b>	<b>111,607</b>	<b>165,750</b>	<b>54,143</b>	<b>49%</b>
<i>Forestry Operations</i>										
010-317-561-10-10	Salaries & Wages	36,026	35,982	29,196	4,636	19,800	29,648	64,885	35,237	119%
010-317-561-14-00	Overtime	-	-	63	-	-	50	-	(50)	-100%
010-317-561-15-10	WI Retirement	2,653	3,758	2,779	491	2,060	3,131	6,509	3,378	108%
010-317-561-15-15	FICA	2,730	2,674	2,157	342	1,515	2,297	4,964	2,667	116%
010-317-561-15-20	Group Insurance	4,706	8,325	5,320	1,108	2,800	8,455	18,568	10,113	120%
010-317-561-29-50	Equipment Rental	3,700	4,890	6,500	2,350	5,640	5,000	2,500	(2,500)	-50%
010-317-561-35-30	Tools & Supplies	323	318	385	-	-	400	400	-	0%
010-317-561-37-10	Operations Material & Supplies	3,533	4,537	12,211	2,907	6,977	4,650	4,650	-	0%
	<b>Total Forestry Operations Expenditures</b>	<b>53,671</b>	<b>60,484</b>	<b>58,611</b>	<b>11,834</b>	<b>38,792</b>	<b>53,631</b>	<b>102,476</b>	<b>48,845</b>	<b>91%</b>

**Village of Brown Deer  
General Fund Expenditures  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<i>Municipal Complex</i>										
010-319-516-22-10	Natural Gas/Electric Service	23,772	18,794	21,558	16,068	25,000	30,000	28,000	(2,000)	-7%
010-319-516-22-20	Sewer/Water Services	1,808	1,770	1,810	463	1,111	1,850	1,850	-	0%
010-319-516-23-10	Cleaning Services	1,640	2,108	2,020	820	1,968	2,000	2,000	-	0%
010-319-516-35-10	Building Supplies	1,759	617	1,569	225	750	1,000	1,000	-	0%
010-319-516-35-45	Building Maint/Repair Supplies	5,488	6,789	5,450	3,884	6,500	6,000	6,000	-	0%
010-319-533-10-10	Salaries & Wages	76,773	78,733	78,555	42,908	102,979	79,063	110,795	31,732	40%
010-319-533-14-00	Overtime	-	-	-	-	-	200	100	(100)	-50%
010-319-533-15-10	WI Retirement	7,808	7,360	6,824	4,548	10,915	8,263	11,114	2,851	35%
010-319-533-15-15	FICA	5,754	5,256	4,781	3,174	7,618	6,064	8,475	2,411	40%
010-319-533-15-20	Group Insurance	21,497	20,487	18,729	12,148	29,155	22,546	31,706	9,160	41%
010-319-533-34-10	Fuel, Oil & Lubricants	34,196	31,420	42,262	29,865	53,500	34,500	45,000	10,500	30%
010-319-533-34-30	Safety Supplies	1,625	2,420	2,415	1,458	2,300	2,350	2,300	(50)	-2%
010-319-533-34-35	Uniforms/Coveralls	546	799	599	240	576	880	800	(80)	-9%
010-319-533-35-20	Vehicle Repair/Maint Supplies	19,982	20,843	20,996	9,353	21,000	19,500	19,500	-	0%
010-319-533-35-30	Tools & Supplies	680	1,371	1,439	358	1,800	1,900	1,900	-	0%
010-319-533-35-40	Equip Repair/Maint Supplies	7,975	13,496	15,259	4,931	8,500	8,500	8,500	-	0%
	<b>Total Municipal Complex Expenditures</b>	<b>211,303</b>	<b>212,263</b>	<b>224,266</b>	<b>130,443</b>	<b>273,672</b>	<b>224,616</b>	<b>279,040</b>	<b>54,424</b>	<b>24%</b>
<i>Refuse &amp; Recycling</i>										
010-320-536-10-10	Salaries & Wages	-	2,191	-	294	706	5,813	2,204	(3,609)	-62%
010-320-536-11-10	Part-time/Temporary	18	-	-	-	-	-	-	-	#DIV/0!
010-320-536-15-10	WI Retirement	-	229	-	31	74	606	221	(385)	-64%
010-320-536-15-15	FICA	1	156	-	22	53	445	169	(276)	-62%
010-320-536-15-20	Group Insurance	-	700	-	62	149	1,576	631	(945)	-60%
010-320-536-29-10	Refuse Collection	316,639	356,023	368,800	52,936	355,000	330,000	375,000	45,000	14%
	<b>Total Refuse &amp; Recycling Expenditures</b>	<b>316,658</b>	<b>359,299</b>	<b>368,800</b>	<b>53,345</b>	<b>355,992</b>	<b>338,440</b>	<b>378,225</b>	<b>39,785</b>	<b>12%</b>
	<b>Total Public Works Expenditures</b>	<b>\$ 1,420,148</b>	<b>\$ 1,184,365</b>	<b>\$ 1,311,186</b>	<b>\$ 478,871</b>	<b>\$ 1,340,189</b>	<b>\$ 1,198,993</b>	<b>\$ 1,347,255</b>	<b>\$ 148,362</b>	<b>12%</b>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Community Services**

**PROGRAM MANAGER:** Assistant Village Manager

**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 Manager**

- ✚ Creation 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
- ✚ Upkeep of the Official Village Map
- ✚ 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 Specialist**

- ✚ 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 violation complaints
- ✚ Economic development activities

**Building Inspector**

- ✚ 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

**Assistant Village Manager**

- ✚ Covers for above staff responsibilities when they are out of the office
- ✚ Investigates citizen complaints against staff
- ✚ Economic Development activities
- ✚ Aid in guiding residents/developers through the development process
- ✚ Compiles newsletter information for printing
- ✚ IT duties as needed
- ✚ Community Development Block Grant projects

**Village of Brown Deer  
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**Community Services**

**STAFFING:**

Position (FTE)	2008 Actual	2009 Budget
Assistant Village Manager/Community Services Director	1.00	1.00
Planning/Zoning Specialist	1.00	1.00
Engineering/GIS Manager	1.00	1.00
Building Inspector	1.00	0.75
Electrical Inspector	0.16	0.75
Administrative Assistant	1.00	1.00
Total	<u>5.16</u>	<u>5.50</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

**Planning/Zoning**

- ✚ Completed American Institute of Certified Planners exam.
- ✚ Created a searchable Microsoft Access database of all zoning violations from 2003 to present.
- ✚ Aided in the Coordination of ongoing redevelopment projects including Tri City Bank, Beaver Creek Condos, and processed new development proposals including Walgreens, Wheaton Franciscan/YMCA, and Levine Dental Office.

**Engineering/GIS**

- ✚ Designed, bid, managed and administered a simplified watermain relay project. The project was completed within budget and during a much shorter timer frame than previous relay projects, thereby allowing the streets to be repaved during the summer rather than the fall.
- ✚ Designed, bid, managed and administered the 2008 Street Reconstruction Program, which included the addition of the paving of a School District parking lot, allowing them to take advantage of the Village's competitive bid prices.
- ✚ Bid, managed and administered the 2008 Beaver Creek Streambank Stabilization and Drainage Ditch Reconstruction Project, which continued the successful series of creek/ditch rehabilitation projects.
- ✚ Bid, managed and administered the 2008 Beaver Creek Stormwater Treatment Devices Installation Project, which also included the administration of a \$150,000 DNR grant. This was the fourth consecutive year the Village has received a \$150,000 DNR stormwater grant.

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2009

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**Community Services**

**Building Inspection**

- ✚ Adopted updated Fee Schedule to reflect current charges based on uniform recommended fees from Southwestern Wisconsin Building Inspectors Association and comparisons of similar communities.
- ✚ Conducted numerous property maintenance inspections with follow-up orders to continue efforts in maintaining the Department's proactive enforcement of property maintenance violations.

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

**Planning/Zoning**

- ✚ Continued proactive, practical, and respected approach to zoning, property maintenance, and code enforcement throughout the community.
- ✚ Guide the completion and adoption of the Village's Comprehensive Plan by facilitating public participation, reviewing research and focusing recommendations.
- ✚ Develop and codify new standards for sustainable development.
- ✚ Coordinate planning and development of streetscape design for the Original Village area.

**Engineering/GIS**

- ✚ Design and implement the Sidewalk & Bus Stop Enhancement Program, which is designed to fill in gaps in the existing public sidewalk system and improve accessibility at public bus stops over approximately the next 5 years.
- ✚ Continue to manage and administer the design and construction of annual storm water Best Management Practices projects with the goal of cleaning storm water runoff before it enters Beaver and Southbranch Creeks in order to comply with DNR regulations.
- ✚ Explore options, such as seeking concrete bids as an alternate to asphalt street repaving, as a way to keep down construction and long term maintenance costs on the Village's local street network.
- ✚ Add enhancements to the Web-based GIS mapping and information system in the form of additional mapping applications and data.
- ✚ Bring the Village's Official Map up to date and convert it to a digital format.

**Building Inspection**

- ✚ Continued proactive, practical and respected approach to the Code enforcement of property maintenance and zoning regulations within the community.

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2009

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**Community Services**

- ✚ Promote improvements in the area of electronic information technology to improve efficiency and better serve our customers and Upgrade application forms and Inspection reports to be more user friendly and efficient.
- ✚ Monitor and upgrade Fee Schedules for Building, Plumbing, Electrical and H.V.A.C. Permits to maintain an income to service ratio which minimizes operating costs assessed to the taxpayers for Building Inspection services.
- ✚ Continue education and association activity in order to keep abreast of regulatory changes and maintain required certifications.

**BUDGET SUMMARY:**

With the 2009 budget, I would like to propose combining of the inspection and community services budget to form a true Community Services Department budget and eliminate duplicate accounts. Moreover the intent of the combination is to better clarify and streamline the departmental accounts, as illustrated in the attached table.

Main points of the proposed 2009 Community Services Department budget include;

- The following accounts would be combined into individual common departmental accounts, including;
  - Salaries & Wages
  - WI Retirement
  - FICA
  - Health Insurance
  - Professional Memberships
  - Professional Periodicals
  - Professional Training
  - Mileage Reimbursement
  - New/Replace Equipment
- Several other accounts would be joined together to encompass several smaller accounts;

1. Professional Services

Combines Professional Services, Printing Services, & Office Equipment Maintenance.

2. Office Supplies

Combines the two office supplies/equipment accounts along with photographic supplies and inspection supplies.

- A completely new account, State Inspections, would be created to address weights and measures inspections along with bridge inspections

Village of Brown Deer General Fund Expenditures 2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Community Services									
010-360-531-10-10	Salaries & Wages	\$ 223,793	\$ 281,728	\$ 282,949	\$ 112,842	\$ 266,717	\$ 307,059	\$ 299,672	\$ (7,387)	-2%
010-360-531-11-10	Part-time/Temporary	1,951	-	-	-	-	-	-	-	0%
010-360-531-11-15	Building Board	800	1,025	900	400	1,200	1,200	1,800	600	50%
010-360-531-15-10	WI Retirement	24,259	28,109	30,035	11,654	27,739	32,501	31,166	(1,335)	-4%
010-360-531-15-15	FICA	17,975	20,142	21,174	8,468	20,496	23,455	22,926	(529)	-2%
010-360-531-15-20	Group Insurance	55,096	58,533	89,475	30,259	72,622	75,095	92,562	17,467	23%
010-360-531-20-20	Professional Services	15,880	(3,893)	2,500	83	1,000	10,950	10,300	(650)	-6%
010-360-531-26-50	State Inspections	3,200	-	3,200	-	-	3,200	3,200	-	0%
010-360-531-30-10	Office Supplies	1,337	2,860	1,675	937	2,249	1,450	1,350	(100)	-7%
010-360-531-35-20	Vehicle Repair/Maint Supplies	424	851	1,421	-	-	500	750	250	50%
010-360-531-45-10	Professional Memberships	738	1,005	915	570	1,000	1,220	1,328	108	9%
010-360-531-45-20	Professional Periodicals	291	93	212	595	700	728	678	(50)	0%
010-360-531-45-30	Professional Training	3,558	2,725	3,650	2,818	5,000	7,110	5,015	(2,095)	-29%
010-360-531-45-40	Mileage Reimbursement	807	822	597	118	575	700	820	120	17%
010-360-531-80-10	New/Replace Equipment	-	-	408	-	112	325	-	(325)	0%
	Total Community Services Expenditures	\$ 350,109	\$ 394,000	\$ 439,111	\$ 168,744	\$ 399,409	\$ 465,493	\$ 471,567	\$ 6,074	1%

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Recreation Department**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

The Village of Brown Deer provides a comprehensive community-wide parks and recreation services through Park and Recreation with policies and budget development determined by the Village Manager and the Village Board of Trustees. The Park and Recreation 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 Park and Recreation 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 annual 4<sup>th</sup> 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 are 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 4<sup>th</sup> 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
- ✚ 4<sup>th</sup> 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)	2008 Actual	2009 Budget
Park and Recreation Director	1.00	1.00
Recreation Supervisor	1.00	1.00
Administrative Assistant	1.00	1.00
Part-time Clerk	0.26	0.26
<b>Total</b>	<b>3.26</b>	<b>3.26</b>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Recreation Department**

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Continue and expand level of programming (quality and quantity) with specific focus in the areas of youth, adult and community programming along with cooperative programming with other public or private agencies
- ✚ Department fundraising through Entertainment Book sale and WPRA Ticket sales
- ✚ Maintained quality, safe and attractive recreation and park facilities
- ✚ Installation of new recirculation pump at the pond swimming facility
- ✚ Completed the rebuild of the Pond Bathhouse including brick walkway
- ✚ Updated facilities at Fairy Chasm Park, including painting of restrooms and soccer goals and repairing foul line lips at the ball diamonds.
- ✚ Continued to maintain quality, safe and attractive recreation and park facilities with weekly grass and athletic field maintenance.

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Turf repairs to the 3 soccer fields at Fairy Chasm Park
- ✚ Finalize location, cost, and equipment types for a skateboard park
- ✚ Begin to research the cost, equipment types and replacement of Play Structure in Village Park
- ✚ Work with School District to offer programming to Middle School students on the early release days of the school calendar
- ✚ Support the quality of life in Brown Deer by providing quality, affordable program for youth, adults and seniors
- ✚ Research new programs that will fit recreational and educational needs of the Village
- ✚ Increase enrollments in Summer Playground and Youth Sports Club programs

**BUDGET SUMMARY:**

- ✚ No significant change to 2009 budget requests

Village of Brown Deer General Fund Expenditures 2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
	Park & Recreation									
010-530-553-10-10	Salaries & Wages	\$ 128,452	\$ 107,699	\$ 126,177	\$ 54,632	\$ 131,117	\$ 128,985	\$ 137,546	\$ 8,561	7%
010-530-553-11-10	Clerical	3,232	2,567	4,011	1,287	4,500	4,995	5,130	135	3%
010-530-553-14-00	Overtime	279	-	56	70	168	500	-	(500)	-100%
010-530-553-15-10	WI Retirement	13,224	11,234	13,491	5,833	13,999	13,672	14,305	633	5%
010-530-553-15-15	FICA	10,002	8,316	9,819	4,241	10,178	9,867	10,915	1,048	11%
010-530-553-15-20	Group Insurance	24,999	23,788	27,679	12,234	29,362	30,150	30,507	357	1%
010-530-553-20-40	Printing Services	796	425	849	-	750	900	900	-	0%
010-530-553-30-10	Office Supplies	449	1,129	514	360	1,250	1,250	1,250	-	0%
010-530-553-34-10	Fuel, Oil & Lubricants	245	90	-	-	200	500	300	(200)	-40%
010-530-553-35-20	Vehicle Maintenance	-	-	31	-	150	250	250	-	0%
010-530-553-45-10	Professional Memberships	15	330	624	25	255	365	300	(65)	-18%
010-530-553-45-20	Professional Periodicals	28	28	26	78	78	39	88	49	126%
010-530-553-45-30	Professional Training	954	807	1,599	300	2,100	2,875	2,875	-	0%
010-530-553-45-40	Mileage Reimbursement	937	1,198	928	17	1,100	1,260	1,260	-	0%
	Total Park & Recreation Expenditures	\$ 183,612	\$ 157,611	\$ 185,804	\$ 79,077	\$ 195,207	\$ 195,608	\$ 205,626	\$ 10,018	5%

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Other Financing Uses**

**PROGRAM MANAGER:** Village Manager / Comptroller-Treasurer

**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. There are no transfers out budgeted in the General Fund for 2009.

Village of Brown Deer											
General Fund Expenditures											
2009 Budget											
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %	
	Other Financing Uses										
010-199-592-60-10	Transfer to Utility Funds	\$ 45,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
010-199-592-80-10	Transfer to Special Revenue Fund	-	-	14,437	-	-	-	-	-	#DIV/0!	
010-199-592-20-10	Transfer to Debt Service	-	-	-	-	66,000	-	-	-	#DIV/0!	
	Total Other Financing Uses Expenditures	\$ 45,386	\$ -	\$ 14,437	\$ -	\$ 66,000	\$ -	\$ -	\$ -	#DIV/0!	

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2009

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**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 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, the Village Park and Pond. Funds are 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.

**4<sup>th</sup> 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.

**Village of Brown Deer  
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**Recycling Fund**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

The Village has undertaken to provide recycling services to its residents. This allows the residents to recycling within needing to purchase recycling services individually, thereby providing cost savings through the use of economies of scale. The Village contracts with an external service provider who picks up recyclable materials at resident's homes and takes the materials to their plant for processing.

**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 contractor

**STAFFING:**

The Public Works department staff salaries are split between the General Fund Public Works departments, the Recycling Fund, and the Storm Water and Sanitary Sewer Utilities. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2009 Recycling Fund budget includes 3.21% of the salaries and benefits for all public works employees.

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Implementation of new refuse/recycling contract and related public education and information programs

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Recycling enforcement program

**BUDGET SUMMARY:**

- ✚ Beginning in 2008 the Village entered into a new contract for waste and recycling collection. The 2009 Budget reflects increased costs for this new contract. Additionally during 2008 the Village paid for new waste receptacles which were provided by the recycling contractor. Individual residents will be billed on the 2008 tax bills payable in 2009 for the purchase of these new containers. However the Recycling Fund for 2008, will show a deficit due to the timing of these payments.
- ✚ The administrative charges expenditure line increased due to the combining of several smaller account's budgets into one line as well as the recognition that this fund should share in the general administration costs of the Village.

**Village of Brown Deer  
Recycling Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
135-000-435-40-10	Intergovernmental Revenue									
135-000-435-40-15	Recycling Grant	\$ 56,551	\$ 56,537	\$ 56,477	\$ 71,413	\$ 71,413	\$ 56,525	\$ 72,000	\$ 15,475	27%
	REI Grant	7,787	8,345	8,258	-	7,570	7,500	-	(7,500)	-100%
135-000-464-20-10	Public Charges for Services									
	Recycling Fees	134,911	149,753	149,737	153,192	157,950	157,950	182,250	24,300	15%
	Waste bin purchases	-	-	-	-	-	-	189,500	189,500	#DIV/0!
135-000-464-20-20	Sale of Recycling Material	25,774	23,398	26,163	2,375	20,000	22,000	22,000	-	0%
135-000-481-00-10	Investment Interest	-	-	-	3,413	7,500	-	5,000	5,000	#DIV/0!
135-000-482-00-50	Miscellaneous Revenue	-	939	3,551	2,395	3,000	2,400	1,400	(1,000)	-42%
135-000-492-00-10	Transfers from Reserves	-	-	-	-	-	-	-	-	#DIV/0!
	<b>Total Revenues</b>	<b>225,023</b>	<b>238,972</b>	<b>244,186</b>	<b>232,788</b>	<b>267,433</b>	<b>246,375</b>	<b>472,150</b>	<b>225,775</b>	<b>92%</b>
<b>Expenditures</b>										
135-320-536-10-10	Salaries & Wages	12,305	12,904	8,750	11,482	27,557	23,254	10,584	(12,670)	-54%
135-320-536-11-10	Part-Time/Temporary	6,571	7,953	7,607	2,657	6,377	8,200	9,004	804	10%
135-320-536-15-10	WI Retirement	1,000	1,342	927	1,217	2,921	2,424	1,965	(459)	-19%
135-320-536-15-15	FICA	1,541	1,567	1,228	1,039	2,494	2,406	1,498	(908)	-38%
135-320-536-15-20	Group Insurance	1,961	2,735	1,878	3,706	8,894	7,584	5,807	(1,777)	-23%
135-320-536-20-40	Public Notices/Advertising	696	425	144	-	400	300	400	100	33%
135-320-536-22-10	Utilities	55	70	-	-	-	70	80	10	14%
135-320-536-26-75	Admin Charges	-	-	-	-	-	-	7,200	7,200	#DIV/0!
135-320-536-29-15	Yard Waste Collection	63,378	42,363	30,736	-	102,000	64,500	112,000	47,500	74%
135-320-536-29-20	Recycling Services	121,632	119,717	136,557	39,722	150,000	130,000	150,000	20,000	15%
135-320-536-29-30	Landfill Fees	-	22	-	-	1,000	2,000	1,000	(1,000)	-50%
135-320-536-29-50	Equipment Rental	4,723	11,774	8,529	-	8,250	11,921	10,000	(1,921)	-16%
135-320-536-30-10	Office Supplies	50	50	-	-	-	50	-	(50)	-100%
135-320-536-35-45	Repair & Maintenance Supplies	50	77	1,219	1,102	2,645	600	700	100	17%
135-320-536-37-10	Operating Supplies	680	60	-	-	-	50	-	(50)	-100%
135-320-536-45-10	Subscriptions & Dues	592	805	964	1,045	1,450	1,950	1,450	(500)	-26%
135-320-536-45-20	Publications/Education	900	603	1,217	2,492	2,600	1,300	2,000	700	54%
135-320-536-45-30	Professional Training	-	25	129	-	-	900	500	(400)	-44%
135-320-536-50-90	Container Replacement	-	-	-	-	195,832	48,000	-	(48,000)	-100%
135-320-536-51-10	Insurance	50	50	-	-	-	50	-	(50)	-100%

Village of Brown Deer										
Recycling Fund										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
135-320-536-54-10	Depreciation	-	1,614	-	-	-	1,613	-	(1,613)	-100%
	Total Expenditures	216,184	204,156	199,885	64,462	512,419	307,172	314,188	7,016	2%
	Revenues Over/(Under) Expenditure:	8,839	34,816	44,301	168,326	(244,986)	(60,797)	157,962	\$218,759	-360%
	Beginning Fund Balance	27,685	36,524	71,340	115,641	115,641	115,641	(129,345)		
	Ending Fund Balance	\$ 36,524	\$ 71,340	\$ 115,641	\$ 283,967	\$ (129,345)	\$ 54,844	\$ 28,617		

**Village of Brown Deer  
2009  
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**North Shore Health Department**

**PROGRAM MANAGER:** Health Director

**PROGRAM DESCRIPTION:**

The North Shore Health Department was formed on January 1, 1996 with five North Shore communities (Bayside, River Hills, Fox Point, Glendale and Brown Deer). The Department provides a wide range of health and wellness services more economically than those which could be provided by the individual communities. The recordkeeping for the North Shore Health Department is handled by the Village of Brown Deer and is included as a fund of the Village.

The NSHD provides a variety of state mandated, grant supported, and fee supported public health services to five communities. The Health department's primary purpose is to improve the community's health, prevent disease and safeguard the environment through an organized collaborative process.

The Department also, in cooperation with the Shorewood/Whitefish Bay Health Department, provides inspection, consultation, and licensing for restaurants, food sellers, hotels and swimming pools in the 6 participating communities.

**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, tobacco control, radon testing, beachwater testing, lead testing)
- ✚ 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

**Village of Brown Deer  
2009  
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**North Shore Health Department**

**STAFFING:**

Position (FTE)	2007 Actual	2008 Actual	2009 Budget
Public Health Nurses	3.00	3.00	3.00
Health Officer	1.00	1.00	1.00
Registered Sanitarian	1.00	1.00	1.00
Public Health Specialist	0.06	0.06	0.06
Medical Advisor	0.01	0.01	0.01
Administrative Assistant	0.91	0.91	0.91
<b>Total</b>	<u>5.98</u>	<u>5.98</u>	<u>5.98</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Completed a Community Health Improvement Plan which will be implemented in 2009.
- ✚ Created a blog on the Community Now website and updated it every 7-14 days.
- ✚ Controlled communities' costs, which rose an average of only 1.1% from 2008, with a 3% decrease for Brown Deer.
- ✚ Participated in 8 more community events than in 2007.
- ✚ Practiced setting up a mass clinic to administer emergency medication or vaccinations to the population.
- ✚ Reviewed licensing budget and fees. Fee increases implemented to help support the program.
- ✚ Sanitarian increased knowledge of various aspects of environmental health through professional training.

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Continue to increase the Department's community involvement and visibility through at least 5 additional organized outreach efforts.
- ✚ By February 1 2009, revise the Department's website. Update the website at least twice a month.
- ✚ By March 1 2009 develop and present an isolation and quarantine ordinance to the five participating communities.
- ✚ Implement a software product to increase efficiency and productivity for inspection and licensing.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**North Shore Health Department**

- ✚ Train sanitarian as a certified lead risk assessor preparatory to assuming this state-mandated function before 2010, when current assessor will no longer be available.
- ✚ Continue education/training to further environmental health knowledge and remain current on information.

**BUDGET SUMMARY:**

- ✚ Increased 2009 revenue from licenses from \$58,700 to \$78,000 due to fee increases put into place during 2008.
- ✚ Changed 2009 Budget presentation to show revenues received from grants as well as projecting expenditures to be funded by those grants. The 2009 NSHD revenue budget includes an administrative charge for additional expenditures to be funded by grants. This also resulted in some individual expenditure line decreases to reflect that some expenditures will be funded with grants.
- ✚ The 2009 Budget also includes a consolidation of expenditures for shared costs. In past years the NSHD has shown rent, worker's compensation and a payment to the Liability insurance fund. Rather than showing three separate charges, these have been combined into one administrative charge which is payable to the Village.

**Village of Brown Deer  
North Shore Health Department  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
140-000-449-20-30	Public Charges For Services									
140-000-465-10-13	Permits	\$ 3,744	\$ 58,646	\$ 64,637	\$ 14,833	\$ 77,374	\$ 58,700	\$ 78,000	\$ 19,300	33%
	Clinics	45,799	42,180	44,786	31,007	54,000	55,033	57,500	2,467	4%
	Intergovernmental Charges For Services:									
140-000-473-50-10	Bayside contribution	23,906	24,585	23,863	12,909	25,817	25,817	27,618	1,801	7%
140-000-473-50-20	Brown Deer contribution	158,507	150,976	132,697	-	135,718	135,718	131,587	(4,131)	-3%
140-000-473-50-30	Fox Point contribution	29,342	29,967	27,930	14,877	29,754	29,754	32,238	2,484	8%
140-000-473-50-40	Glendale contribution	67,915	69,207	66,947	35,286	70,572	70,572	73,136	2,564	4%
140-000-473-50-50	River Hills contribution	12,597	9,675	8,995	4,740	9,480	9,480	9,815	335	4%
140-000-473-50-60	Shorewood Enviro Health Cont	-	-	-	-	20,000	30,000	15,000	(15,000)	-50%
	Other Revenues:									
140-000-481-00-10	Interest income	-	-	-	258	1,750	-	3,000	3,000	#DIV/0!
140-000-485-40-10	Donations	-	200	-	-	-	-	-	-	#DIV/0!
	Interdepartment Charge Grant Fu	-	-	-	-	7,034	-	17,241	17,241	#DIV/0!
140-000-493-00-10	Transfers from Reserves	-	-	-	-	-	67,675	-	(67,675)	-100%
	Total Revenues	341,810	385,436	369,855	113,910	431,499	482,749	445,135	(37,614)	-8%
<b>Expenditures</b>										
	General Expenditures									
140-410-541-10-10	Salaries & Wages	249,588	261,693	255,249	110,556	230,318	244,924	241,279	(3,645)	-1%
140-410-541-14-00	Overtime	139	-	50	-	-	500	500	-	0%
140-410-541-15-10	WRS	26,023	26,809	27,260	11,707	23,953	25,519	25,145	(374)	-1%
140-410-541-15-15	FICA	19,176	19,220	19,105	8,252	17,619	18,737	18,496	(241)	-1%
140-410-541-15-20	Group Insurance	34,498	34,233	72,679	16,547	41,468	43,496	40,327	(3,169)	-7%
140-410-541-15-25	Worker Comp	7,973	7,369	7,456	-	8,394	8,394	-	(8,394)	-100%
140-410-541-20-20	Professional Services	-	-	1,621	-	-	-	-	-	#DIV/0!
140-410-541-20-40	Printing Services	200	201	207	200	200	200	200	-	0%
140-410-541-20-50	Disposal of medical waste	348	360	360	-	675	660	750	90	14%
140-410-541-30-10	Office supplies	304	327	336	352	350	350	350	-	0%
140-410-541-30-90	Misc.	100	105	106	100	100	100	100	-	0%
140-410-541-34-50	Medical supplies	18,717	6,694	6,689	886	5,112	8,540	4,042	(4,498)	-53%
140-410-541-34-55	Clinical supplies	-	-	-	-	-	8,500	2,450	(6,050)	-71%
140-410-541-34-70	Laboratory	1,868	1,837	1,773	1,064	1,200	1,738	315	(1,423)	-82%
140-410-541-35-40	Equipment Maintenance	745	851	1,058	333	883	850	567	(283)	-33%
140-410-541-45-10	Prof. memberships	561	395	350	437	472	400	315	(85)	-21%

**Village of Brown Deer  
North Shore Health Department  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
140-410-541-45-20	Prof. periodicals	56	200	203	28	84	100	67	(33)	-33%
140-410-541-45-30	Prof. training	3,018	1,512	1,356	81	231	1,200	1,365	165	14%
140-410-541-45-40	Mileage reimbursement	3,373	2,798	2,863	470	2,920	2,800	3,000	200	7%
140-410-541-53-20	Office rental	6,600	6,600	6,600	-	6,600	6,600	-	(6,600)	-100%
140-410-541-53-30	Administrative Charges	-	-	-	-	-	-	21,842	21,842	#DIV/0!
140-410-541-80-10	New/Replace Equip	-	-	-	6,009	6,009	-	-	-	#DIV/0!
140-410-541-90-20	Grant Reallocations	(66,797)	(38,338)	(73,857)	-	-	-	-	-	#DIV/0!
140-410-592-00-70	Transfer to Liability Ins Fund	10,200	12,345	12,345	-	12,345	12,345	-	(12,345)	-100%
	Total General Expenditures	316,690	345,211	343,809	157,022	358,934	385,953	361,110	(24,843)	-6%
	Environmental Health:									
140-411-541-10-10	Salaries & Wages	-	10,943	48,172	20,645	45,000	60,830	63,541	2,711	4%
140-411-541-15-10	WRS	-	1,140	5,108	2,201	4,680	6,386	6,608	222	3%
140-411-541-15-15	FICA	-	837	3,656	1,570	3,443	4,793	4,861	68	1%
140-411-541-15-20	Group Insurance	-	-	6,048	2,684	10,236	10,236	10,752	516	5%
140-411-541-15-25	Worker Comp	-	-	900	-	2,237	2,237	-	(2,237)	-100%
140-410-541-30-10	Office supplies	-	-	2,359	121	500	4,357	4,036	(321)	-7%
140-411-541-39-25	License Fee to State	-	-	2,589	-	4,500	5,000	6,500	1,500	30%
140-411-541-45-10	Prof. memberships	-	-	118	-	125	250	215	(35)	-14%
140-411-541-45-30	Prof. training	-	-	505	1,845	1,845	2,507	1,528	(979)	-39%
	Total Environmental Health	-	12,920	69,455	29,066	72,566	96,596	98,041	1,445	1%
	Total Expenditures	316,690	358,131	413,264	186,088	431,499	482,549	459,151	(23,398)	-5%
	Revenues Over/(Under) Expenditures	25,120	27,305	(43,409)	(72,178)	(0)	200	(14,016)	\$(14,216)	
	Beginning Fund Balance	120,970	146,090	173,395	129,986	129,986	129,986	129,986		
	Ending Fund Balance	\$ 146,090	\$ 173,395	\$ 129,986	\$ 57,808	\$ 129,986	\$ 130,186	\$ 115,970		

**Village of Brown Deer  
North Shore Health Department - Grant Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2009 Proposed Budget
<b>Revenues</b>							
	Intergovernmental Revenues						
141-000-435-50-10	Maternal/Child Health	11,636	13,545	14,612	5,897	14,151	13,894
141-000-435-50-15	Immunization Grant	13,556	14,651	14,932	5,592	13,420	13,177
141-000-435-50-20	Prevention	-	-	15,725	14,535	9,702	9,556
141-000-435-50-25	Children w/special h.c. needs	2,450	-	-	-	-	-
141-000-435-50-30	Tobacco Control Board	17,429	-	-	-	8,516	8,525
141-000-435-50-40	Mosquito Control	-	4,197	2,000	-	-	-
141-000-435-50-45	Public Health Preparedness	24,077	33,107	32,674	14,011	42,035	38,631
141-000-435-50-50	Environmental Consortia	17,503	2,000	17,669	230	-	-
141-000-435-50-55	PHP Pandemic Influenza	-	9,351	21,858	6,655	14,642	-
	<b>Total Revenues</b>	<b>86,651</b>	<b>76,851</b>	<b>119,470</b>	<b>46,920</b>	<b>102,466</b>	<b>83,783</b>
<b>Expenditures</b>							
	Maternal/Child Health						
141-421-541-10-10	Salaries & Wages	502	253	-	718	4,500	6,500
141-421-541-15-10	WRS	88	26	-	76	468	676
141-421-541-15-15	FICA	61	17	-	51	344	497
141-421-541-15-20	Group Insurance	199	76	-	184	747	1,100
141-421-541-39-70	Program Supplies and Exp	10,785	13,171	14,612	903	6,896	2,262
	Administrative Charges	-	-	-	-	1,196	2,859
	<b>Total Maternal/Child Health</b>	<b>11,635</b>	<b>13,543</b>	<b>14,612</b>	<b>1,932</b>	<b>14,151</b>	<b>13,894</b>
	Immunization Grant						
141-422-541-10-10	Salaries & Wages	-	-	-	-	4,750	5,983
141-422-541-15-10	WRS	-	-	-	-	494	622
141-422-541-15-15	FICA	-	-	-	-	363	458
141-422-541-15-20	Group Insurance	-	-	-	-	789	1,012
141-422-541-39-70	Program Supplies and Exp	13,556	14,651	14,932	4,497	5,899	2,390
	Administrative Charges	-	-	-	-	1,125	2,712
	<b>Total Immunization</b>	<b>13,556</b>	<b>14,651</b>	<b>14,932</b>	<b>4,497</b>	<b>13,420</b>	<b>13,177</b>
	Prevention						
141-423-541-10-10	Salaries & Wages	-	-	-	-	4,893	2,097
141-423-541-15-10	WRS	-	-	-	-	509	218

**Village of Brown Deer  
North Shore Health Department - Grant Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2009 Proposed Budget
141-423-541-15-15	FICA	-	-	-	-	374	160
141-423-541-15-20	Group Insurance	-	-	-	-	812	355
141-423-541-39-70	Program Supplies and Exp	-	-	15,725	-	2,341	4,759
	Administrative Charges	-	-	-	-	773	1,966
	Total Prevention	-	-	15,725	-	9,702	9,556
	Children w/special h.c. needs						
141-424-541-39-70	Program Supplies and Exp	2,450	-	-	-	-	-
	Tobacco Control Board						
141-431-541-10-10	Salaries & Wages	151	-	-	-	5,006	4,344
141-431-541-15-10	WRS	56	-	-	-	521	452
141-431-541-15-15	FICA	42	-	-	-	383	332
141-431-541-15-20	Group Insurance	2	-	-	-	831	735
141-431-541-39-70	Program Supplies and Exp	17,179	-	-	85	1,072	908
	Administrative Charges	-	-	-	-	703	1,754
	Total Tobacco Control	17,430	-	-	85	8,516	8,525
	Mosquito Control						
141-441-541-39-70	Program Supplies and Exp	-	4,197	2,000	-	-	-
	PHP / Bioterrorism						
141-442-541-10-10	Salaries & Wages	-	67	-	738	14,536	14,900
141-442-541-15-10	WRS	42	7	-	304	1,512	1,550
141-442-541-15-15	FICA	31	5	-	213	1,112	1,140
141-442-541-15-20	Group Insurance	22	-	-	344	2,471	2,521
141-442-541-39-70	Program Supplies and Exp	23,982	33,028	32,674	5,557	19,168	11,724
	Administrative Charges	-	-	-	-	3,236	6,797
	Total Public Health Preparedness	24,077	33,107	32,674	7,156	42,035	38,631
	Environmental Consortia						
141-445-541-39-70	Program Supplies and Exp	17,503	2,002	17,669	-	-	-
	PHP Pandemic Influenza						
141-443-541-10-10	Salaries & Wages	-	-	-	-	5,200	-
141-443-541-15-10	WRS	-	-	-	-	541	-
141-443-541-15-15	FICA	-	-	-	-	398	-

Village of Brown Deer							
North Shore Health Department - Grant Fund							
2009 Budget							
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2009 Proposed Budget
141-443-541-15-20	Group Insurance	-	-	-	-	884	-
141-443-541-39-70	Program Supplies and Exp	-	9,351	21,858	-	7,619	-
	Total PHP Pandemic Influenza	-	9,351	21,858	-	14,642	-
	Total Expenditures	86,651	76,851	119,470	13,670	102,466	83,783
	Revenues Over/(Under) Expenditures	-	-	-	33,250	0	(0)
	Beginning Fund Balance	-	-	-	-	-	0
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 33,250	\$ 0	\$ 0

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Library**

**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 and other Milwaukee County Federated Library System patrons. To this end the Library will assemble, preserve and administer in an organized manner, books and related material for the use of the community. The Library will serve the community as a center of reliable information by providing opportunity and encouragement for all citizens in the community to educate themselves continuously. The Library will provide a place where inquiring minds may encounter the original, sometimes unorthodox and critical, ideas so necessary as correctives and stimulants in a society that depends for its survival on the free competition of ideas. The Library will seek continuously to identify and meet community needs by critical selection from the mass of available material those which best meet those needs.

**SERVICES PROVIDED:**

- 📖 Books and audio-visual items
  - 69,108 Books (including thousands of LARGE PRINT titles)
  - 8,473 audio-visual items (Music CD's Audiobooks on CD and Cassette, DVDs and Videocassettes)
  
- 📖 Current Newspapers & Periodicals (Magazines)
  - 6 daily (Milwaukee Journal-Sentinel, Chicago Tribune, Wall Street Journal, Investor's Business Daily, New York Times, USA Today)
  - 3 weekly (North Shore Herald, Barrons', Business Journal Serving Greater Milwaukee) newspapers,
  - 163 magazine subscriptions
  
- 📖 Kid's services
  - Year round pre-school storyhours twice per week.
  - A Summer Reading Club
  - Local Summer Reading Programs have been sponsored by the Friends of the Brown Deer Library and Target Inc
  
- 🖨 Internet Services consisting of 8 public computer workstations. A networked printer is available for printing, patrons are charged by the page for printing.
  
- 🖨 Wireless Internet services
  
- 🖨 Information Technology services
  
- 📖 Reference and Reader's Advisory--Questions are addressed by Librarians who provide reference and information services at all times the library is open for business.
  
- 📖 Processing items--Acquiring Library Items, catalog items, labeling and preparation of items for circulation such as attaching anti-theft devices and attaching mylar book covers, repair and mending, weeding, and de-acquisition.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Library**

- 📖 Community Room usage
- 📖 Other Services--For those Visually Challenged patrons, a CCTV Magnification Device is available at the Library. A Xerox photocopier is available, copies are 15 cents per page. Test proctoring is also available.
- ☺ Simple Friendliness--This is a service we provide due to the fact that a bit of human courtesy and respect along with a smile or two and a little chit chat goes a long way into preserving and furthering the public library as a great 'people' place to be.

**STAFFING:**

Position (FTE)	2007 Actual	2008 Actual	2009 Budget
Library Director	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00
Youth Services Librarian	0.40	0.40	0.40
Reference Librarians	1.20	1.20	1.20
Library Technical Assistant	1.00	1.00	1.00
Library Assistants	3.87	3.87	3.87
Student pages (temporary)	1.38	1.38	1.38
<b>Total</b>	<u>9.85</u>	<u>9.85</u>	<u>9.85</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Partial restoration of lost public hours due to Budget cuts from MCFLS, contributed to a rise in circulation
- ✚ Increased collection purchasing levels, contributed to a rise in circulation
- ✚ Fund raising results increasing as far as year has progressed but auction is held later in the year, results are not known at this time
- ✚ Wireless Internet capability installed (WiFi).
- ✚ Front exterior landscaping performed
- ✚ New Books Room established
- ✚ Upgraded and replaced five staff computers, upgraded 6 circulation computers to increased memory to accommodate new software release.
- ✚ Established Teen Book discussion club
- ✚ Assisted with Library Board hiring new Director
- ✚ Gas monitor sensor installed

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Library**

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✦ Continue circulation levels at a + or - 5% of previous year difficult to do with a very tight budget, it is likely that no more public hours can be restored. If they could be then more hours on Saturday would be the need. Closing at 4:00 PM instead of 2:00 PM would likely improve circulation.
- ✦ Try to maintain circulation funding/purchasing levels at + or - 10% from the previous year
- ✦ Continue programming level for pre-school children at + or - 5% of number of programs offered.
- ✦ If at all possible, increase programming for adults at the Library. Continue Brown Deer Public Library Book Club for adults; continue Teen Book Discussion Club meetings. Have at least 2 additional programs for adults at the Library in 2009.
- ✦ As the Library is undergoing a change in Library Directors it may be difficult to establish any other objectives at this time, the new Director may have some new ideas as to other projects regarding improving fund-raising and other possible improvements to the Library.

**BUDGET SUMMARY:**

- ✦ Some of the areas which had to be funded in 2008 were as a result of needed changes to the building and equipment to allow it to continue to function. As a result of these improvements, these areas will not need to be repeated in 2009; therefore the budget should be able to meet a zero percent change without major disruption. The hours gained will be able to be retained as will staff levels and hours. Items added in 2008 whose cost will not need to be repeated in 2009:
- ✦ 5 new computer workstations to replace 5 staff workstations, change needed due to upgrade in MCFLS circulation software (Innovative Interfaces Inc.) which would not operate with current machines. Memory upgrade to 6 other circulation desk machines to accommodate new software. Total cost \$5,372. Not notified by MCFLS of new requirements until after the new year (2008) had begun, MCFLS not notified by Innovative of new requirements until after the new year had begun.
- ✦ Wireless installation (planned project): \$2,831 under budgeted amount of \$3,339, savings of \$508.
- ✦ New Books Room--In order to provide for a positive development for the new books displayed by the library and to convert a former 'quiet reading room' formerly being abused by misbehaving youth, new lighting fixtures had to be installed and an interior partition of glass removed, existing shelves were relocated to the new room. When faced with the possibility of hiring a security guard or other measures it was felt by the Library Board to take this permanent relocation of items to this room in order to encourage more adult presence in the room addressing the misbehavior of teenagers if in an area without adults and to provide for growth room for the new books as well as the Internet access area (where the new books were previously displayed). Total cost \$2,565, (\$2,200 additional lighting in room and adjacent public children's area, interior glass removed and entrance wood restained to room \$365) Library Board had estimated \$3,000.

**Village of Brown Deer  
2009  
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For the Fiscal Year Beginning January 1, 2009

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**Library**

- ✚ Gas monitor sensor installed and monitored by Honeywell, due to several gas leaks during the past two years, it was felt by the Library Board that this sensor should be installed to provide for the safety of the public and the staff. Installation cost \$1,100., \$300 monitoring annual fee. Best Heating also provided some additional maintenance work on furnaces to prevent leaks, replaced ignition unit on one furnace.
  
- ✚ Brown Deer Library portion of replacement of S.A.M. (Smart Access Management) server for all participating MCFLS libraries, Total system cost \$6,750, Brown Deer portion \$450 (1/15th portion) Previous server had failed.
  
- ✚ Total cost of these needed one-time but not repeated purchases in 2008, \$12,318
  
- ✚ The 2009 MCFLS (Milwaukee County Federated Library System) reciprocal borrowing payment is measured from the period 9/06-10/07, so any improved circulation will not show up in any increases in reciprocal borrowing payments until 2010 which will involve measurements from 9/07-10/08. (We are currently experiencing a rise in circulation of over 6,000 likely due to increased public hours and increased collection purchasing from the previous year so in 2010 the reciprocal borrowing payment will surely increase). We are starting with \$13,361 less from that period from MCFLS to be paid in 2009, this amount I would again recommend taking from the Books line. We seem to be able to obtain donations from various organizations/individuals to assist us in this area. I do think that at least a portion of this amount can be made up in donations. I really do not want to remove any more public hours as this will definitely cause us to lose more system money and cause the Library Board to have to request additional funding from the Village to operate the Library. I would argue that since we are starting out with less revenue from MCFLS it will be extremely difficult to cut any funding, but we should be able to not increase the funding request.

**Village of Brown Deer  
Library Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
151-000-411-00-10	Taxes: Property tax levy	\$304,978	\$343,178	\$370,333	\$318,267	\$387,219	\$387,219	\$387,219	\$-	0%
Public Charges:										
151-000-467-10-10	Copy Machine Income	3,095	2,075	2,442	846	2,000	2,500	2,500	-	0%
151-000-467-10-20	Library Fines	22,171	21,689	20,672	8,967	19,700	23,000	21,000	(2,000)	-9%
151-000-467-10-30	Sale of Merchandise	854	1,027	1,787	621	1,880	900	1,500	600	67%
151-000-467-10-40	Lost Materials Charge	10,369	10,173	8,962	4,047	9,707	11,000	11,000	-	0%
151-000-467-10-90	Miscellaneous	-	24	100	-	-	-	-	-	#DIV/0!
Intergovernmental Charges										
151-000-473-60-10	Library Reciprocal Borrowing	239,782	161,680	156,081	151,224	151,224	151,092	137,731	(13,361)	-9%
Misc Revenue/Other Financing Sources:										
151-000-481-00-10	Investment Interest	-	-	-	6,903	14,564	-	12,000	12,000	#DIV/0!
151-000-485-50-10	Donations	6,520	12,539	10,359	5,737	10,400	12,000	12,000	-	0%
	<b>Total Revenues</b>	<u>587,769</u>	<u>552,385</u>	<u>570,736</u>	<u>496,612</u>	<u>596,694</u>	<u>587,711</u>	<u>584,950</u>	<u>(2,761)</u>	<u>0%</u>
<b>Expenditures</b>										
151-510-551-10-10	Salaries & Wages	313,546	292,919	290,225	121,612	309,662	306,000	322,148	16,148	5%
151-510-551-15-10	WRS	31,124	28,616	27,175	9,910	30,272	21,719	31,571	9,852	45%
151-510-551-15-15	FICA	23,905	21,743	21,417	8,991	23,689	23,500	24,645	1,145	5%
151-510-551-15-20	Group Insurance	65,478	64,990	92,582	29,225	79,700	67,000	84,792	17,792	27%
151-510-551-15-25	Workers Comp Insurance	846	622	827	-	850	827	863	36	4%
151-510-551-20-35	Technical Support	6,016	906	4,181	1,939	8,500	4,000	4,000	-	0%
151-510-551-20-40	Printing	3,819	3,940	3,402	1,602	4,012	2,412	3,000	588	24%
151-510-551-24-10	Equipment Maintenance	12,687	11,266	10,783	761	11,225	11,000	11,100	100	1%
151-510-551-30-10	Office supplies	5,997	3,901	6,403	2,013	6,000	7,025	5,500	(1,525)	-22%
151-510-551-30-15	Postage	720	501	680	218	750	800	800	-	0%
151-510-551-30-20	Communications	3,723	3,861	3,464	1,545	4,050	4,250	4,000	(250)	-6%
151-510-551-45-10	Prof. memberships	388	268	566	-	435	450	450	-	0%
151-510-551-45-20	Prof. periodicals	-	395	5,431	-	540	540	548	8	1%
151-510-551-45-30	Prof. training	337	317	404	-	680	680	680	-	0%
151-510-551-45-40	Mileage reimbursement	910	431	690	-	700	700	700	-	0%
151-510-551-80-10	Library Office	-	5,276	2,022	2,831	2,831	3,339	-	(3,339)	-100%
151-511-551-35-40	Book Repair & Maintenance	3,488	4,197	4,021	1,225	4,322	2,500	2,500	-	0%
151-511-551-38-10	Periodicals	6,680	5,167	713	216	6,200	7,200	6,200	(1,000)	-14%
151-511-551-38-15	Books	54,412	46,293	50,008	19,200	60,600	64,819	48,574	(16,245)	-25%
151-511-551-38-20	Audiovisual	11,392	10,043	12,534	6,090	13,700	11,000	11,000	-	0%
151-511-551-38-30	Donation Expenditures	9,445	4,713	6,477	875	5,000	8,000	6,500	(1,500)	-19%

**Village of Brown Deer  
Library Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
151-512-551-22-10	Electric/Natural Gas	14,137	15,791	17,025	9,070	18,400	18,500	19,000	500	3%
151-512-551-22-20	Water and Sewer	772	788	772	194	750	750	775	25	3%
151-512-551-23-10	Cleaning service	13,200	13,200	13,200	4,400	13,200	13,200	13,200	-	0%
151-512-551-23-15	Building Maintenance	2,277	1,870	8,122	4,148	7,000	5,000	5,000	-	0%
151-512-551-35-10	Building Supplies	1,722	1,054	3,054	303	2,575	2,500	2,500	-	0%
151-512-551-80-10	Library Building	2,620	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	589,641	543,068	586,178	226,368	615,643	587,711	610,046	22,335	4%
	Revenues Over/(Under) Expenditures	(1,872)	9,317	(15,442)	270,244	(18,949)	-	(25,096)	\$ (25,096)	#DIV/0!
	Beginning Fund Balance	171,585	169,713	179,030	163,588	163,588	163,588	144,639		
	Ending Fund Balance	\$ 169,713	\$ 179,030	\$ 163,588	\$ 433,832	\$ 144,639	\$ 163,588	\$ 119,543		

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 playstructures.
- ✚ 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

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Village Park and Pond Fund**

**STAFFING:**

Position (FTE)	2008 Actual	2009 Budget
Park and Pond Manager	0.22	0.22
Park maintenance	0.23	0.23
Lifeguards	1.25	1.25
Attendants	0.67	0.67
Total	<u>2.37</u>	<u>2.37</u>

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Completed the rebuild of the Pond Bathhouse including brick walkway
- ✚ Updated facilities at Fairy Chasm Park, including painting of restrooms and soccer goals and repairing foul line lips at the ball diamonds.
- ✚ Continued to maintain quality, safe and attractive recreation and park facilities with weekly grass and athletic field maintenance.
- ✚ Installed new recirculation pump at the pond swimming facility

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Turf repairs to the 3 soccer fields at Fairy Chasm Park
- ✚ Finalize location, cost, and equipment types for a skateboard park
- ✚ Begin researching cost, equipment types and replacement of Play Structure in Village Park
- ✚ Maintain hours of operation for Pond facility at 11:00 a.m. to 6:00 p.m. daily.

**BUDGET SUMMARY:**

- ✚ The Park and Pond Fund contain accounts for the operation of the Village Park, Fairy Chasm Park and the Pond. The Department requests that this Fund continue to be supported with \$60,000 in tax levy to assist the revenue and expenditure accounts for Fairy Chasm Park, Village Park and Ponds services and operations.
- ✚ Increase in operations material account expenditures due to a large increase in chlorine costs.

**Village of Brown Deer  
Village Park and Pond Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
152-000-411-00-10	Tax Levy	\$ 60,000	\$ 60,000	\$ 60,000	\$ 49,316	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
152-000-467-20-10	Fairy Chasm Park Permits	1,859	1,380	1,540	-	600	2,110	2,100	(10)	0%
152-000-467-20-20	Village Park Permits	4,713	4,225	5,060	3,025	4,150	4,785	4,785	-	0%
152-000-467-20-50	Other Charges	4	-	-	-	-	400	-	(400)	-100%
152-000-467-34-10	Pond Daily Admissions	18,295	17,744	15,864	-	14,116	17,000	17,000	-	0%
152-000-467-34-20	Pond Membership Fees	5,179	3,684	3,755	916	4,110	6,215	4,000	(2,215)	-36%
152-000-467-34-30	Concession Sales	7,069	7,003	6,022	-	5,669	6,700	6,700	-	0%
152-000-481-00-10	Investment Interest	-	-	-	934	1,800	-	2,400	2,400	#DIV/0!
	<b>Total Revenues</b>	<b>97,119</b>	<b>94,036</b>	<b>92,241</b>	<b>54,191</b>	<b>90,445</b>	<b>97,210</b>	<b>96,985</b>	<b>(225)</b>	<b>0%</b>
<b>Expenditures</b>										
152-520-552-11-25	Program Salaries	43,128	51,670	40,688	988	45,544	46,950	45,625	(1,325)	-3%
152-520-552-15-15	FICA	3,299	3,952	3,112	76	3,484	3,591	3,490	(101)	-3%
152-520-552-22-10	Natural Gas/Electric Service	2,461	2,763	3,097	1,108	3,350	3,350	3,350	-	0%
152-520-552-22-20	Sewer/Water Services	2,353	3,015	4,992	202	5,050	3,500	5,300	1,800	51%
152-520-552-35-10	Building Supplies	199	751	702	248	800	1,000	850	(150)	-15%
152-520-552-35-40	Equip Repair/Maint Supplies	21	-	487	-	630	600	750	150	25%
152-520-552-37-10	Operations Material	14,523	14,177	15,472	220	16,406	17,642	20,614	2,972	17%
152-520-552-39-70	Program Expense	3,945	4,381	4,330	123	4,400	5,071	4,200	(871)	-17%
152-520-552-80-10	New/Replace Equipment	-	-	535	-	4,130	500	500	-	0%
	Fairy Chasm Park									
152-521-552-11-25	Program Salaries	2,810	3,652	3,923	252	4,336	4,336	4,474	138	3%
152-521-552-15-15	FICA	215	279	300	19	332	332	343	11	3%
152-521-552-22-10	Natural Gas/Electric Service	360	405	366	117	345	450	450	-	0%
152-521-552-22-20	Sewer/Water Services	940	881	832	159	1,000	1,800	1,000	(800)	-44%
152-521-552-23-20	Turf Maintenance	2,665	2,665	5,524	-	-	2,719	3,000	281	10%
152-521-552-35-40	Equip Repair/Maint Supplies	2,608	7,671	3,406	1,173	5,000	5,369	4,754	(615)	-11%
	<b>Total Expenditures</b>	<b>79,527</b>	<b>96,262</b>	<b>87,766</b>	<b>4,685</b>	<b>94,807</b>	<b>97,210</b>	<b>98,700</b>	<b>1,490</b>	<b>2%</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>17,592</b>	<b>(2,226)</b>	<b>4,475</b>	<b>49,506</b>	<b>(4,362)</b>	<b>-</b>	<b>(1,715)</b>	<b>\$ (1,715)</b>	<b>#DIV/0!</b>
	<b>Beginning Fund Balance</b>	<b>8,673</b>	<b>26,265</b>	<b>24,039</b>	<b>28,514</b>	<b>28,514</b>	<b>28,514</b>	<b>28,514</b>		
	<b>Ending Fund Balance</b>	<b>\$ 26,265</b>	<b>\$ 24,039</b>	<b>\$ 28,514</b>	<b>\$ 78,020</b>	<b>\$ 24,152</b>	<b>\$ 28,514</b>	<b>\$ 26,799</b>		

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2009

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**Park and 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 and contain accounts 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:**

- ✚ Adult Sports Leagues
- ✚ Adult Instruction Programs
- ✚ Youth Instruction Programs
- ✚ Community Programs
  - AED/CPR Training
  - Boating Safety
  - Hunter Education
  - Youth Tennis Lessons
- ✚ Aquatic Programs
  - Youth and Adult American Red Cross Swim Lessons
  - American Red Cross Lifeguard Training Course
  - Open Swim
  - Discover Scuba
- ✚ Senior Citizens Program
  - Oversee Senior Citizens Club
  - Oversee Senior Meal Program Sponsored by Milwaukee County
  - Maintain Building Agreement with St. Paul's Church

**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. 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 charge per hour, others per game or per participant, therefore no FTE information is available for this Fund.

**Village of Brown Deer  
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**Park and Recreation Program Fund**

**ACTIVITY MEASURES:**

The Park and Recreation Program Fund administers the following programs:

Activity	Duration	Demographic	Participants
<b>Adult Sports Leagues:</b>			
Men's Softball League	May-Aug	Adult	6-8 Teams
Women's Softball League	May-Aug	Adult	6-8 Teams
Volleyball Leagues	Oct-March	Adult	6-8 Teams
<b>Adult Instruction Programs:</b>			
Ballroom Dance	Jan-Dec	Adult	125-150
Belly Dancing	Jan-Dec	Adult	40-55
Dance Aerobics	Jan-Dec	Adult	150-175
Golf Lessons	May-July	Adult	15-50
Pilates	Oct-May	Adult	10-30
Sheepshead Tournament	Feb-Mar	Adult	125-175
Toning with Hand Weights	Jan-Dec	Adult	100-125
Yoga	Jan-Dec	Adult	225-250
Zumba	Jan-Dec	Adult	75-125
<b>Youth Instruction Programs</b>			
Academy of Dance	Jun-Jul	Youth	15-25
Arts and Crafts	Jun-Jul	Youth	20-30
Babysitter Training	Jul-Aug	Youth	8-25
Day Trips	Jan-Dec	Youth	50-100
Drama	Jun-Jul	Youth	15-25
Drama	Jan-Dec	Youth	25-50
Free Throw Contest	Feb-Mar	Youth	40-75
GirlForce	Oct-March	Youth	10-25
Gymnastics	Jun-Jul	Youth	40-50
Kids Ltd.	Nov-Apr	Youth	275-350
Mikrosoccer	May-Oct	Youth	25-50
Spring Break Camp	Apr	Youth	100-150
Summer Music	Jun-Jul	Youth	10-25
Summer Playground	Jun-Jul	Youth	50-75
T-Ball Instrution	Jun-Jul	Youth	15-30
Track and Field	Jun-Jul	Youth	20-35
Volleyball Skills / Team Camps	Jul-Aug	Youth	40-60
Youth Soccer Clinic	Jan-Mar	Youth	30-50

**Village of Brown Deer  
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**Park and Recreation Program Fund**

Activity	Duration	Demographic	Participants
Aquatics Programs			
Open Swim	Sept-Apr	Adult/Youth	50-100
Swim Lessons	Jan-Dec	Youth/Adult	400-500
Lifeguard Training	Feb-Mar	Adult/Youth	8-20
Adult/Youth Programs			
Guitar Lessons	Sept-Apr	Adult/Youth	15-25
Digital Camera	Oct-March	Adult/Youth	25-50
Senior Programs			
AARP Driving Safety	Jul-Aug	Senior 55+	15-25
Senior Exercise	Sept-Apr	Senior 55+	80-100

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Continue and expand level of programming (quality and quantity) with specific focus in the areas of youth, adult and community programming along with cooperative programming with other public or private agencies
- ✚ Offered 12 new recreation programs

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Work with School District to offer programming to Middle School students on the early release days of the school calendar
- ✚ Support the quality of life in Brown Deer by providing quality, affordable program for youth, adults and seniors
- ✚ Research new programs that will fit recreational and educational needs of the Village
- ✚ Increase enrollments in Summer Playground and Youth Sports Club programs

**BUDGET SUMMARY:**

- ✚ No significant changes in budget requests.

**Village of Brown Deer  
Park and Recreation Program Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
	Charges for Services:									
153-000-467-30-20	Adult Sports Leagues	\$ 8,822	\$ 7,379	\$ 6,531	\$ 4,647	\$ 6,090	\$ 8,030	\$ 8,030	\$ -	0%
153-000-467-30-25	Adult Instruction	15,789	17,525	20,072	10,909	30,300	24,509	24,509	-	0%
153-000-467-30-30	Youth Instruction	30,531	28,687	27,377	12,692	37,320	36,348	36,348	-	0%
153-000-467-30-35	Community Programs	2,642	1,832	1,414	1,110	2,170	3,900	3,900	-	0%
153-000-467-30-40	Aquatics Program	18,980	21,140	16,372	11,508	20,700	24,715	23,150	(1,565)	-6%
153-000-467-30-45	Senior Citizen Programs	1,741	2,221	1,637	289	1,200	1,500	1,500	-	0%
153-000-467-30-50	Other Charges	42	46	29	-	-	-	-	-	#DIV/0!
	Miscellaneous Revenue									
153-000-481-00-10	Investment Interest	-	-	-	503	1,000	-	1,500	1,500	#DIV/0!
153-000-482-00-30	Fund Raising Programs	11,485	10,431	9,348	376	7,500	10,200	6,750	(3,450)	-34%
153-000-485-53-10	Donations-Rec Programs	400	300	700	400	650	-	500	500	#DIV/0!
153-000-492-20-00	Transfer from other funds	-	1,110	-	-	-	-	-	-	#DIV/0!
	<b>Total Revenues</b>	<u>90,432</u>	<u>90,671</u>	<u>83,480</u>	<u>42,434</u>	<u>106,930</u>	<u>109,202</u>	<u>106,187</u>	<u>(3,015)</u>	<u>-3%</u>
<b>Expenditures</b>										
	Registration/Building Supv									
153-000-553-11-25	Salaries	3,614	2,950	2,217	1,627	3,050	4,112	4,135	23	1%
153-000-553-15-15	FICA	276	226	170	125	233	315	316	1	0%
153-000-553-30-40	Advertising	16	1,199	1,381	1,182	1,281	1,200	1,200	-	0%
153-000-553-39-70	Fund Raising Programs	10,704	9,793	8,859	-	7,500	9,580	6,250	(3,330)	-35%
153-000-553-39-75	Misc. Supplies & Expenses	-	-	781	-	700	700	1,000	300	43%
	Adult Sport Leagues									
153-541-553-11-25	Salaries	4,918	3,738	3,376	1,887	3,600	4,611	4,017	(594)	-13%
153-541-553-15-15	FICA	385	286	258	144	275	353	307	(46)	-13%
153-541-553-39-70	Program Supplies & Exp	1,631	1,917	1,873	630	790	1,840	1,710	(130)	-7%
	Adult Instruction									
153-542-553-11-25	Salaries	10,209	11,277	12,939	6,091	14,600	18,364	23,923	5,559	30%
153-542-553-15-15	FICA	789	863	989	466	1,117	1,328	1,830	502	38%
153-542-553-39-70	Program Supplies & Exp	441	500	1,586	405	1,688	1,259	600	(659)	-52%
	Youth Instruction									

Village of Brown Deer										
Park and Recreation Program Fund										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
153-543-553-11-25	Salaries	20,559	19,401	19,626	1,249	24,575	24,575	23,421	(1,154)	-5%
153-543-553-15-15	FICA	1,572	1,484	1,501	96	1,880	1,934	1,792	(142)	-7%
153-543-553-38-30	Donation Expenses	-	77	131	-	-	-	-	-	#DIV/0!
153-543-553-39-70	Program Supplies & Exp Community Programs	9,915	10,465	9,378	2,660	10,450	10,163	7,415	(2,748)	-27%
153-544-553-11-25	Salaries	2,324	1,692	1,470	-	1,500	3,213	3,213	-	0%
153-544-553-15-15	FICA	178	129	119	-	115	245	245	-	0%
153-544-553-39-70	Program Supplies & Exp Aquatic Programs	345	217	189	-	475	475	1,000	525	111%
153-545-553-11-25	Salaries	16,031	15,610	11,046	4,155	20,000	21,323	19,916	(1,407)	-7%
153-545-553-15-15	FICA	1,229	1,191	843	324	1,530	1,512	1,524	12	1%
153-545-553-39-70	Program Supplies & Exp Senior Citizen Program	243	793	367	2,248	2,600	2,100	2,100	-	0%
153-546-553-11-25	Salaries	-	-	257	-	-	-	-	-	#DIV/0!
153-546-553-15-15	FICA	-	-	20	-	-	-	-	-	#DIV/0!
153-546-553-39-70	Program Supplies & Exp	388	74	(88)	-	-	-	-	-	#DIV/0!
	Total Expenditures	85,767	83,882	79,288	23,289	97,959	109,202	105,914	(3,288)	-3%
	Revenues Over/(Under) Expenditures	4,665	6,789	4,192	19,145	8,971	-	273	\$ 273	#DIV/0!
	Beginning Fund Balance	12,028	16,693	23,482	27,674	27,674	27,674	36,645		
	Ending Fund Balance	\$ 16,693	\$ 23,482	\$ 27,674	\$ 46,819	\$ 36,645	\$ 27,674	\$ 36,918		

**Village of Brown Deer  
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**July 4<sup>th</sup> 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
- ✚ Clowns
- ✚ 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.

**BUDGET SUMMARY:**

- ✚ The July 4<sup>th</sup> Program Fund 2009 Budget includes an increase in costs for the fireworks display due to increasing vendor prices.

**Village of Brown Deer  
July 4th Program Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
154-000-411-00-10	Tax Levy	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,288	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
154-000-467-41-10	Fourth of July Sales	5,755	9,545	8,759	-	8,960	9,000	9,000	-	0%
154-000-467-41-20	Raffle Ticket Sales	1,814	2,368	2,646	803	2,359	2,700	2,700	-	0%
154-000-481-00-10	Investment Interest	-	-	-	277	550	-	558	558	#DIV/0!
154-000-482-00-50	Misc. Revenue	36	418	316	-	302	450	450	-	0%
154-000-485-54-10	Fourth of July Donations	18,170	13,569	12,710	4,794	9,510	14,500	12,500	(2,000)	-14%
	<b>Total Revenues</b>	<u>29,775</u>	<u>29,900</u>	<u>28,431</u>	<u>9,162</u>	<u>25,681</u>	<u>30,650</u>	<u>29,208</u>	<u>(1,442)</u>	<u>-5%</u>
<b>Expenditures</b>										
154-000-553-11-25	Program Salaries	3,045	2,848	2,096	-	2,041	3,020	2,500	(520)	-17%
154-000-553-15-15	FICA	233	218	160	-	155	230	192	(38)	-17%
154-000-553-20-40	Printing Services	1,478	68	1,199	-	784	1,700	1,500	(200)	-12%
154-000-553-39-70	Program Expenses	7,715	7,799	6,706	128	6,640	8,475	7,300	(1,175)	-14%
154-000-553-40-10	Fireworks	6,800	6,800	6,800	-	6,800	6,800	9,000	2,200	32%
154-000-553-40-15	Parade & Awards	2,310	4,276	6,095	-	7,100	6,000	6,000	-	0%
154-000-553-40-20	Entertainment	700	1,100	2,825	500	2,830	3,000	2,750	(250)	-8%
154-000-553-40-25	Raffle	200	302	225	-	225	225	225	-	0%
154-000-553-40-50	Misc. Other	-	-	30	-	-	-	-	-	#DIV/0!
154-000-553-51-50	Insurance Expense	1,187	858	910	-	1,181	1,200	1,300	100	8%
	<b>Total Expenditures</b>	<u>23,668</u>	<u>24,269</u>	<u>27,046</u>	<u>628</u>	<u>27,756</u>	<u>30,650</u>	<u>30,767</u>	<u>117</u>	<u>0%</u>
	<b>Revenues Over/(Under) Expenditures</b>	<u>6,107</u>	<u>5,631</u>	<u>1,385</u>	<u>8,534</u>	<u>(2,075)</u>	<u>-</u>	<u>(1,559)</u>	<u>\$ (1,559)</u>	<u>#DIV/0!</u>
	<b>Beginning Fund Balance</b>	<u>1,807</u>	<u>7,914</u>	<u>13,545</u>	<u>14,930</u>	<u>14,930</u>	<u>14,930</u>	<u>12,855</u>		
	<b>Ending Fund Balance</b>	<u>\$ 7,914</u>	<u>\$ 13,545</u>	<u>\$ 14,930</u>	<u>\$ 23,464</u>	<u>\$ 12,855</u>	<u>\$ 14,930</u>	<u>\$ 11,296</u>		

**Village of Brown Deer  
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**Street Lighting - Special Assessment Funds**

**PROGRAM MANAGER:** Village Engineer

**PROGRAM DESCRIPTION:**

The Village's Street Lighting – Special Assessment Funds report expenditures for the operation and maintenance of sections of street lighting within several areas of the Village. In past years the Village has approved various developer agreements which provide for these costs to be assessed to the businesses within each area. These assessments are placed on the annual tax bills based on the actual costs of operation and maintenance for past year. The Village is then responsible for making the electricity payments as well as contracting for maintenance. For financial statement and budgetary purposes all special assessment areas are combined into one Special Assessment Fund.

Some Special Assessment Funds have developed fund balance reserves. These funds will be utilized when street light poles need to be replaced or substantial upgrades to fixtures need to be made. During 2009 the Village will be reviewing these balances to determine the expected life of the existing infrastructure and developing a plan for long term replacements and use of existing fund balance.

The 2009 special assessment charges for each district were determined as follows:

**All Special Assessment Funds, excluding Park Plaza:**

75% of the total costs incurred for the period September 1, 2007 to August 31, 2008 will be assessed to individual properties. This assessment is placed on the 2008 tax bills to be collected in 2009. The 2009 budget for operation and maintenance expenditures is set to be the same as the actual costs incurred from this period.

**Park Plaza Special Assessment Fund:**

This street light area is still incurring a large amount of repairs, replacements and knockdown costs. In order to avoid a large increase in the special assessment charge for one year, the 2009 assessment will only include 50% of the total repair costs incurred from September 1, 2007 to August 31, 2008. The remaining 50% will be assessed in 2010 and 2011. This methodology will result in a deficit balance within the Park Plaza Special Assessment Fund for a temporary period.

Village of Brown Deer										
Street Lighting - Special Assessment Funds										
All Funds										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
	Special Charges	\$ 22,378	\$ 27,403	\$ 23,949	\$ 35,532	\$ 36,267	\$ 36,267	\$ 40,833	\$ 4,566	13%
	Interest Income	3,950	3,950	150	2,944	7,012	3,950	6,300	2,350	59%
	Miscellaneous Revenue	2,235	2,235	-	-	-	-	-	-	#DIV/0!
	Total Revenues	28,563	33,588	24,099	38,476	43,279	40,217	47,133	6,916	17%
<b>Expenditures</b>										
	Electric	13,357	13,411	15,241	7,913	18,020	14,950	16,779	1,829	12%
	Equipment Maintenance	19,262	28,587	28,578	17,240	27,516	19,920	36,500	16,580	83%
	Administrative	1,050	1,080	1,180	-	2,400	1,800	6,000	4,200	233%
	Materials & Supplies	150	1,652	150	-	-	600	-	(600)	-100%
	Total Expenditures	33,819	44,730	45,149	25,153	47,936	37,270	59,279	22,009	59%
	Revenues Over/(Under) Expenditure:	(5,256)	(11,142)	(21,050)	13,323	(4,657)	2,947	(12,146)	\$(15,093)	-512%
	Beginning Fund Balance	226,384	221,128	209,986	190,108	190,108	193,155	185,451		
	Ending Fund Balance	\$221,128	\$209,986	\$188,936	\$203,431	\$185,451	\$196,102	\$173,305		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Brown Deer Business Park										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
BD Business Park										
170-000-424-00-10	Special Charges	\$ 4,082	\$ 11,619	\$ 4,977	\$ 2,824	\$ 2,855	\$ 2,855	\$ 3,735	\$ 880	31%
170-000-481-00-10	Interest Income	600	600	-	645	1,200	600	1,000	400	67%
	Total Revenues	4,682	12,219	4,977	3,469	4,055	3,455	4,735	1,280	37%
<b>Expenditures</b>										
BD Business Park										
170-000-534-22-10	Electric	2,139	1,534	2,659	1,363	3,108	1,900	3,160	1,260	66%
170-000-534-23-30	Equipment Maintenance	10,018	(781)	1,063	-	500	820	820	-	0%
170-000-534-26-75	Administrative	175	180	200	-	400	300	1,000	700	233%
170-000-534-35-40	Materials & Supplies	25	1,527	25	-	-	100	-	(100)	-100%
	Total Expenditures	12,357	2,460	3,947	1,363	4,008	3,120	4,980	1,860	60%
	Revenues Over/(Under) Expenditures	(7,675)	9,759	1,030	2,106	47	335	(245)	\$ (580)	-173%
Beginning Fund Balance										
	Ending Fund Balance	\$ 31,788	\$ 41,547	\$ 42,577	\$ 44,683	\$ 42,624	\$ 42,912	\$ 42,379		

**Village of Brown Deer**  
**Street Lighting - Special Assessment Fund**  
**Kildeer Court**  
**2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
	Kildeer Court									
171-000-424-00-10	Special Charges	\$ 2,031	\$ 2,081	\$ 1,498	\$ 2,257	\$ 2,282	\$ 2,282	\$ 1,660	\$ (622)	-27%
171-000-481-00-10	Interest Income	600	600	-	906	2,308	600	2,000	1,400	233%
	<b>Total Revenues</b>	<u>2,631</u>	<u>2,681</u>	<u>1,498</u>	<u>3,163</u>	<u>4,590</u>	<u>2,882</u>	<u>3,660</u>	<u>778</u>	<u>27%</u>
<b>Expenditures</b>										
	Kildeer Court									
171-000-534-22-10	Electric	766	1,113	831	403	922	1,200	878	(322)	-27%
171-000-534-23-30	Equipment Maintenance	905	1,305	335	-	500	500	335	(165)	-33%
171-000-534-26-75	Administrative	175	180	200	-	400	300	1,000	700	233%
171-000-534-35-40	Materials & Supplies	25	25	25	-	-	100	-	(100)	-100%
	<b>Total Expenditures</b>	<u>1,871</u>	<u>2,623</u>	<u>1,391</u>	<u>403</u>	<u>1,822</u>	<u>2,100</u>	<u>2,213</u>	<u>113</u>	<u>5%</u>
	<b>Revenues Over/(Under) Expenditures</b>	760	58	107	2,760	2,768	782	1,447	\$ 665	85%
	<b>Beginning Fund Balance</b>	59,275	60,035	60,093	60,200	60,200	60,200	62,968		
	<b>Ending Fund Balance</b>	<u>\$60,035</u>	<u>\$60,093</u>	<u>\$60,200</u>	<u>\$ 62,960</u>	<u>\$ 62,968</u>	<u>\$ 60,982</u>	<u>\$ 64,415</u>		

Village of Brown Deer											
Street Lighting - Special Assessment Fund											
Opus North											
2009 Budget											
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %	
<b>Revenues</b>											
	Opus North										
172-000-424-00-10	Special Charges	\$ 2,525	\$ 3,810	\$ 1,872	\$ 1,605	\$ 1,973	\$ 1,973	\$ 2,822	\$ 849	43%	
172-000-481-00-10	Interest Income	350	350	-	438	1,116	350	1,100	750	214%	
172-000-482-00-50	Miscellaneous Revenue	2,235	2,235	-	-	-	-	-	-	#DIV/0!	
	Total Revenues	5,110	6,395	1,872	2,043	3,089	2,323	3,922	1,599	69%	
<b>Expenditures</b>											
	Opus North										
172-000-534-22-10	Electric	1,093	1,174	1,082	607	1,326	1,450	1,207	(243)	-17%	
172-000-534-23-30	Equipment Maintenance	607	400	1,722	-	400	400	1,555	1,155	289%	
172-000-534-26-75	Administrative	175	180	200	-	400	300	1,000	700	233%	
172-000-534-35-40	Materials & Supplies	25	25	25	-	-	100	-	(100)	-100%	
	Total Expenditures	1,900	1,779	3,029	607	2,126	2,250	3,762	1,512	67%	
	Revenues Over/(Under) Expenditures	3,210	4,616	(1,157)	1,436	963	73	160	\$ 87	119%	
	Beginning Fund Balance	24,491	27,701	32,317	31,160	31,160	31,160	32,123			
	Ending Fund Balance	\$27,701	\$32,317	\$31,160	\$ 32,596	\$ 32,123	\$ 31,233	\$ 32,283			

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Park Plaza										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
	Park Plaza									
173-000-424-00-10	Special Charges	\$ 9,461	\$ 5,846	\$ 11,910	\$ 24,402	\$ 24,665	\$ 24,665	\$ 28,223	\$ 3,558	14%
173-000-481-00-10	Interest Income	1,850	1,850	-	247	580	1,850	500	(1,350)	-73%
173-000-482-00-50	Miscellaneous Revenue	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	11,311	7,696	11,910	24,649	25,245	26,515	28,723	2,208	8%
<b>Expenditures</b>										
	Park Plaza									
173-000-534-22-10	Electric	7,322	6,940	8,585	4,258	9,836	8,100	8,973	873	11%
173-000-534-23-30	Equipment Maintenance	6,594	25,558	23,353	17,240	24,000	16,000	32,495	16,495	103%
173-000-534-26-75	Administrative	175	180	200	-	400	300	1,000	700	233%
173-000-534-35-40	Materials & Supplies	25	25	25	-	-	100	-	(100)	-100%
	Total Expenditures	14,116	32,703	32,163	21,498	34,236	24,500	42,468	17,968	73%
	Revenues Over/(Under) Expenditures	(2,805)	(25,007)	(20,253)	3,151	(8,991)	2,015	(13,745)	\$(15,760)	-782%
	Beginning Fund Balance	56,014	53,209	28,202	7,949	7,949	7,949	(1,042)		
	Ending Fund Balance	\$53,209	\$28,202	\$ 7,949	\$ 11,100	\$ (1,042)	\$ 9,964	\$(14,787)		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
North Arbon Drive										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
	North Arbon Drive									
174-000-424-00-10	Special Charges	\$ 2,561	\$ 2,561	\$ 2,206	\$ 3,372	\$ 3,409	\$ 3,409	\$ 2,353	\$ (1,056)	-31%
174-000-481-00-10	Interest Income	400	400	-	507	1,296	400	1,200	800	200%
	Total Revenues	2,961	2,961	2,206	3,879	4,705	3,809	3,553	(256)	-7%
<b>Expenditures</b>										
	North Arbon Drive									
174-000-534-22-10	Electric	1,367	1,859	1,293	832	1,828	1,500	1,662	162	11%
174-000-534-23-30	Equipment Maintenance	672	1,860	1,860	-	1,900	1,900	475	(1,425)	-75%
174-000-534-26-75	Administrative	175	180	200	-	400	300	1,000	700	233%
174-000-534-35-40	Materials & Supplies	25	25	25	-	-	100	-	(100)	-100%
	Total Expenditures	2,239	3,924	3,378	832	4,128	3,800	3,137	(663)	-17%
	Revenues Over/(Under) Expenditures	722	(963)	(1,172)	3,047	577	9	416	\$ 407	4522%
<b>Beginning Fund Balance</b>										
		33,448	34,170	33,207	33,207	33,207	36,254	33,784		
<b>Ending Fund Balance</b>										
		\$34,170	\$33,207	\$32,035	\$ 36,254	\$ 33,784	\$ 36,263	\$ 34,200		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Brown Deer Corporate Park										
2009 Budget										
Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
BD Corporate Park										
175-000-424-00-10	Special Charges	\$ 1,718	\$ 1,486	\$ 1,486	\$ 1,072	\$ 1,083	\$ 1,083	\$ 2,040	\$ 957	88%
175-000-481-00-10	Interest Income	150	150	150	201	512	150	500	350	233%
	Total Revenues	1,868	1,636	1,636	1,273	1,595	1,233	2,540	1,307	106%
<b>Expenditures</b>										
BD Corporate Park										
175-000-534-22-10	Electric	670	791	791	450	1,000	800	899	99	12%
175-000-534-23-30	Equipment Maintenance	466	245	245	-	216	300	820	520	173%
175-000-534-26-75	Administrative	175	180	180	-	400	300	1,000	700	233%
175-000-534-35-40	Materials & Supplies	25	25	25	-	-	100	-	(100)	-100%
	Total Expenditures	1,336	1,241	1,241	450	1,616	1,500	2,719	1,219	81%
	Revenues Over/(Under) Expenditures	532	395	395	823	(21)	(267)	(179)	\$ 88	-33%
Beginning Fund Balance										
	Ending Fund Balance	\$ 14,225	\$ 14,620	\$ 15,015	\$ 15,838	\$ 14,994	\$ 14,748	\$ 14,815		

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 2009
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2009 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.
- ✚ Debt Repayment Schedules – Total Per Funding Source: shows the total repayment schedule for the Debt Service Fund, each utility and each TIF district.

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 Corporate Purpose Bonds – 1999**

These bonds refunded the 1991, 1992, 1996, and 1997 Trust Fund Loans and provided new funds for storm water improvements, water utility main, facility improvements, and public works equipment.

**Taxable General Obligation Promissory Notes – 2000**

These notes were issued for the site improvements (parking lot repaving, landscaping, and outside facade changes) at the Brown Deer Commerce Center. The improvements changed the property from a shopping center to an office center.

**General Obligation Capital Improvement Bonds – 2001**

These bonds were issued to pay for 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.

**State Trust Fund Loan - 2003**

This loan was borrowed to pay off the Village's Wisconsin Retirement System unfunded pension liability.

**State Trust Fund Loan - 2006**

This loan was issued for equipment purchases for the police and public works departments.

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Debt Service Fund**

**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 60<sup>th</sup> Street reconstruction, Beaver Creek storm water bank restoration at Brown Deer Road and 60<sup>th</sup> 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 60<sup>th</sup> 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.

**General Obligation Corporate Purpose Bonds – 2008**

These bonds were issued to finance sub-surface best management practices and ditch naturalization at 51<sup>st</sup> 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.

**Village of Brown Deer  
Debt Service Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>									
210-000-411-00-10	Debt Service Tax Levy	809,660	553,041	786,701	786,701	786,701	728,286	(58,415)	-7%
210-000-481-00-10	Investment income	-	5,247	13,742	8,121	3,223	5,000	1,777	55%
210-000-491-00-10	Bond Proceeds	-	190,442	-	690,000	736,000	-	(736,000)	-100%
210-000-492-40-10	Trans. From Capital Projects	61,138	61,138	61,138	1,011,227	1,000,138	-	(1,000,138)	-100%
210-000-492-40-30	Trans. From TIF	179,914	178,882	497,973	85,000	669,465	-	(669,465)	-100%
210-000-493-00-10	Trans. From Desig. Reserves	-	-	-	66,000	66,000	-	(66,000)	-100%
	<b>Total Revenue:</b>	<b>1,050,712</b>	<b>988,750</b>	<b>1,359,554</b>	<b>2,647,049</b>	<b>3,261,527</b>	<b>733,286</b>	<b>(2,528,241)</b>	<b>-78%</b>
<b>Expenditures</b>									
<b>Principal</b>									
	Previously Repaid Debt/TIFDebt	540,000	560,000	585,000	2,210,000	2,210,000	-	(2,210,000)	-100%
210-000-581-99-10	1999 GO Bonds	88,550	86,000	56,200	55,600	55,000	58,800	3,800	7%
210-000-581-01-10	2001 GO Cap Improvement Bonds	31,000	32,000	75,000	75,000	75,000	80,000	5,000	7%
210-000-581-03-10	2003 State Trust Fund Loan	26,096	27,661	29,321	30,961	30,961	32,938	1,977	6%
210-000-581-06-10	2006 State Trust Fund Loan	-	-	65,568	68,376	68,376	70,789	2,413	4%
210-000-581-06-20	2006 GO Bonds	-	-	-	-	-	25,000	25,000	#DIV/0!
210-000-581-06-30	2006 GO Promissory Notes	-	-	-	-	-	140,000	140,000	#DIV/0!
210-000-581-08-10	2008 Taxable Refunding Bond:	-	-	-	-	-	115,000	115,000	#DIV/0!
	<b>Total Principal</b>	<b>685,646</b>	<b>705,661</b>	<b>811,089</b>	<b>2,439,937</b>	<b>2,439,337</b>	<b>522,527</b>	<b>(1,916,810)</b>	<b>-79%</b>
<b>Interest</b>									
	Previously Repaid Debt/TIFDebt	154,152	133,998	424,061	55,241	652,353	-	(652,353)	-100%
210-000-582-99-10	1999 GO Bonds	49,663	44,281	22,428	20,052	20,052	17,621	(2,431)	-12%
210-000-582-01-10	2001 GO Cap Improvement Bonds	18,409	17,376	35,700	32,841	32,840	29,788	(3,052)	-9%
210-000-582-03-10	2003 State Trust Fund Loan	48,356	46,790	45,130	43,490	43,490	41,513	(1,977)	-5%
210-000-582-06-10	2006 State Trust Fund Loan	-	-	10,263	7,455	7,455	5,042	(2,413)	-32%
210-000-582-06-20	2006 GO Bonds	-	-	25,005	16,670	16,670	16,170	(500)	-3%
210-000-582-06-30	2006 GO Promissory Notes	-	-	73,995	49,330	49,330	46,705	(2,625)	-5%
210-000-582-08-10	2008 Taxable Refunding Bond:	-	-	-	-	-	38,920	38,920	#DIV/0!
	<b>Total Interest</b>	<b>270,580</b>	<b>242,445</b>	<b>636,582</b>	<b>225,079</b>	<b>822,190</b>	<b>195,759</b>	<b>(665,351)</b>	<b>-81%</b>
210-000-582-00-10	Issuance Costs	-	10,693	-	9,345	-	-	-	#DIV/0!
	<b>Total Expenditures:</b>	<b>956,226</b>	<b>958,799</b>	<b>1,447,671</b>	<b>2,674,361</b>	<b>3,261,527</b>	<b>718,286</b>	<b>(2,582,161)</b>	<b>-79%</b>
	Revenues Over/(Under) Expenditure:	94,486	29,951	(88,117)	(27,312)	-	15,000		
	Beginning Fund Balance	-	94,486	124,437	36,320	36,320	9,008		
	Ending Fund Balance	\$ 94,486	\$ 124,437	\$ 36,320	\$ 9,008	\$ 36,320	\$ 24,008		

**Village of Brown Deer  
List of Outstanding Debt  
2009 Budget**

Name of Debt	Issue Date	Original Amount	Funding Source	2009 Payment		Balance 12/31/2009
				Principal	Interest	
<b>Water/Sewer/Storm/Village Bonds and Notes</b>						
GO Corp Purpose Bonds		\$ 420,000	Water	\$ 31,200	\$ 8,711	\$ 183,000
GO Corp Purpose Bonds		223,500	Sewer	15,000	4,729	100,000
GO Corp Purpose Bonds		2,080,000	Storm	155,000	41,531	870,000
GO Corp Purpose Bonds		776,500	Tax Levy	58,800	17,621	372,000
Total	4/1/1999	3,500,000	Total	260,000	72,593	1,525,000
GO Capital Improvement Bonds		1,460,000	Storm	100,000	37,918	835,000
GO Capital Improvement Bonds		1,150,000	Tax Levy	80,000	29,788	655,000
Total	12/1/2001	2,610,000	Total	180,000	67,705	1,490,000
GO Promissory Notes	4/1/2006	1,300,000	Tax Levy	140,000	46,705	1,160,000
GO Corporate Purpose Bonds		545,000	Water	25,000	19,790	480,000
GO Corporate Purpose Bonds		675,000	Sewer	35,000	24,410	590,000
GO Corporate Purpose Bonds		800,000	Storm	40,000	28,935	700,000
GO Corporate Purpose Bonds		415,000	Tax Levy	25,000	16,170	390,000
Total	4/1/2006	2,435,000	Total	125,000	89,305	2,160,000
GO Corporate Purpose Bonds		371,250	Water	11,550	19,273	359,700
GO Corporate Purpose Bonds		337,500	Sewer	10,500	17,521	327,000
GO Corporate Purpose Bonds		416,250	Storm	12,950	21,610	403,300
Total	4/3/2008	1,125,000	Total	35,000	58,404	1,090,000
Taxable GO Refunding Bonds	4/3/2008	690,000	Tax Levy	115,000	38,920	575,000
<b>State Trust Fund Loans:</b>						
State Trust Fund Loan	1/27/2003	824,408	Tax Levy	32,938	41,513	658,949
State Trust Fund Loan	2/23/2006	278,000	Tax Levy	70,789	5,042	73,267
<b>Tax Incremental Financing District Debt:</b>						
Taxable GO Promissory Note	10/2/2000	550,000	TIF #2	90,000	10,998	100,000
Taxable GO Bonds		1,775,000	TIF #2	-	98,090	1,775,000
Taxable GO Bonds		3,805,000	TIF #3	-	213,775	3,805,000
Total	9/29/2006	5,580,000	Total	-	311,865	5,580,000
Taxable GO Comm Devel Bonds	5/7/2007	\$ 3,355,000	TIF #2	\$ -	\$ 182,155	\$ 3,355,000
Total Water				\$ 67,750	\$ 47,774	\$ 1,022,700
Total Sewer				60,500	46,660	1,017,000
Total Storm				307,950	129,993	2,808,300
Total Tax Levy				522,527	195,759	3,884,216
Total TIF #2				90,000	291,243	5,230,000
Total TIF #3				-	213,775	3,805,000
Total 2009 Debt Service Payments				<u>\$ 1,048,727</u>	<u>\$ 925,204</u>	<u>\$ 17,767,216</u>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2009 Budget

Debt Name  
Original Amt  
Date

Funding Source	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
GO Corp Purp Bonds \$3,500,000 4/1/1999										
4/1/2008	\$ 29,400	\$ 5,312	\$ 15,000	\$ 2,843	\$ 145,000	\$ 25,494	\$ 55,600	\$ 10,617	\$ 245,000	\$ 44,265
10/1/2008	-	4,687	-	2,524	-	22,413	-	9,435	-	39,059
4/1/2009	31,200	4,687	15,000	2,524	155,000	22,413	58,800	9,435	260,000	39,059
10/1/2009	-	4,024	-	2,205	-	19,119	-	8,186	-	33,534
4/1/2010	\$ 32,400	\$ 4,024	\$ 15,000	\$ 2,205	\$ 160,000	\$ 19,119	\$ 62,600	\$ 8,186	\$ 270,000	\$ 33,534
10/1/2010	-	3,336	-	1,886	-	15,719	-	6,856	-	27,796
4/1/2011	33,600	3,336	15,000	1,886	165,000	15,719	66,400	6,856	280,000	27,796
10/1/2011	-	2,605	-	1,560	-	12,130	-	5,412	-	21,706
4/1/2012	36,600	2,605	20,000	1,560	175,000	12,130	73,400	5,412	305,000	21,706
10/1/2012	-	1,800	-	1,120	-	8,280	-	3,797	-	14,996
4/1/2013	37,800	1,800	20,000	1,120	180,000	8,280	77,200	3,797	315,000	14,996
10/1/2013	-	959	-	675	-	4,275	-	2,079	-	7,988
4/1/2014	42,600	959	30,000	675	190,000	4,275	92,400	2,079	355,000	7,988
10/1/2014	-	-	-	-	-	-	-	-	-	-
4/1/2015	-	-	-	-	-	-	-	-	-	-
10/1/2015	-	-	-	-	-	-	-	-	-	-
4/1/2016	-	-	-	-	-	-	-	-	-	-
10/1/2016	-	-	-	-	-	-	-	-	-	-
4/1/2017	-	-	-	-	-	-	-	-	-	-
10/1/2017	-	-	-	-	-	-	-	-	-	-
4/1/2018	-	-	-	-	-	-	-	-	-	-
10/1/2018	-	-	-	-	-	-	-	-	-	-
4/1/2019	-	-	-	-	-	-	-	-	-	-
10/1/2019	-	-	-	-	-	-	-	-	-	-
4/1/2020	-	-	-	-	-	-	-	-	-	-
10/1/2020	-	-	-	-	-	-	-	-	-	-
4/1/2021	-	-	-	-	-	-	-	-	-	-
10/1/2021	-	-	-	-	-	-	-	-	-	-
4/1/2022	-	-	-	-	-	-	-	-	-	-
10/1/2022	-	-	-	-	-	-	-	-	-	-
4/1/2023	-	-	-	-	-	-	-	-	-	-
<b>Total Remaining</b>	<b>\$ 183,000</b>	<b>\$ 21,421</b>	<b>\$ 100,000</b>	<b>\$ 12,688</b>	<b>\$ 870,000</b>	<b>\$ 99,926</b>	<b>\$ 372,000</b>	<b>\$ 44,472</b>	<b>\$ 1,525,000</b>	<b>\$ 178,506</b>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2009 Budget

Debt Name Original Amt Date	GO Cap Imp Bonds \$2,610,000 12/1/2001				GO Promissory Notes \$1,300,000 4/1/2006			
	Stormwater Portion		Tax Levy Portion		Total		Total - Levy	
Funding Source Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
4/1/2008	\$ 95,000	\$ 21,799	\$ 75,000	\$ 17,147	\$ 170,000	\$ 38,946	\$ -	\$ 24,665
10/1/2008	-	19,959	-	15,694	-	35,653	-	24,665
4/1/2009	100,000	19,959	80,000	15,694	180,000	35,653	140,000	24,665
10/1/2009	-	17,959	-	14,094	-	32,053	-	22,040
4/1/2010	\$ 105,000	\$ 17,959	\$ 80,000	\$ 14,094	\$ 185,000	\$ 32,053	\$ 145,000	\$ 22,040
10/1/2010	-	15,833	-	12,474	-	28,306	-	19,285
4/1/2011	110,000	15,833	85,000	12,474	195,000	28,306	155,000	19,285
10/1/2011	-	13,605	-	10,753	-	24,358	-	16,340
4/1/2012	115,000	13,605	90,000	10,753	205,000	24,358	160,000	16,340
10/1/2012	-	11,219	-	8,885	-	20,104	-	13,300
4/1/2013	115,000	11,219	95,000	8,885	210,000	20,104	165,000	13,300
10/1/2013	-	8,746	-	6,843	-	15,589	-	10,165
4/1/2014	125,000	8,746	95,000	6,843	220,000	15,589	170,000	10,165
10/1/2014	-	5,996	-	4,753	-	10,749	-	6,935
4/1/2015	130,000	5,996	100,000	4,753	230,000	10,749	180,000	6,935
10/1/2015	-	3,071	-	2,503	-	5,574	-	3,515
4/1/2016	135,000	3,071	110,000	2,503	245,000	5,574	185,000	3,515
10/1/2016	-	-	-	-	-	-	-	-
4/1/2017	-	-	-	-	-	-	-	-
10/1/2017	-	-	-	-	-	-	-	-
4/1/2018	-	-	-	-	-	-	-	-
10/1/2018	-	-	-	-	-	-	-	-
4/1/2019	-	-	-	-	-	-	-	-
10/1/2019	-	-	-	-	-	-	-	-
4/1/2020	-	-	-	-	-	-	-	-
10/1/2020	-	-	-	-	-	-	-	-
4/1/2021	-	-	-	-	-	-	-	-
10/1/2021	-	-	-	-	-	-	-	-
4/1/2022	-	-	-	-	-	-	-	-
10/1/2022	-	-	-	-	-	-	-	-
4/1/2023	-	-	-	-	-	-	-	-
<b>Total Remaining</b>	<b>\$ 835,000</b>	<b>\$ 134,899</b>	<b>\$ 655,000</b>	<b>\$ 106,511</b>	<b>\$ 1,490,000</b>	<b>\$ 241,410</b>	<b>\$ 1,160,000</b>	<b>\$ 161,120</b>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2009 Budget

Debt Name  
Original Amt  
Date

Debt Name Original Amt Date	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
GO Corp Purp Bonds \$2,435,000 4/1/2006										
4/1/2008	\$ 25,000	\$ 10,645	\$ 30,000	\$ 13,155	\$ 40,000	\$ 15,668	\$ -	\$ 8,335	\$ 95,000	\$ 47,803
10/1/2008	-	10,145	-	12,555	-	14,868	-	8,335	-	45,903
4/1/2009	25,000	10,145	35,000	12,555	40,000	14,868	25,000	8,335	125,000	45,903
10/1/2009	-	9,645	-	11,855	-	14,068	-	7,835	-	43,403
4/1/2010	\$ 30,000	\$ 9,645	\$ 35,000	\$ 11,855	\$ 40,000	\$ 14,068	\$ 25,000	\$ 7,835	\$ 130,000	\$ 43,403
10/1/2010	-	9,045	-	11,155	-	13,268	-	7,335	-	40,803
4/1/2011	30,000	9,045	35,000	11,155	45,000	13,268	25,000	7,335	135,000	40,803
10/1/2011	-	8,445	-	10,455	-	12,368	-	6,835	-	38,103
4/1/2012	30,000	8,445	40,000	10,455	45,000	12,368	25,000	6,835	140,000	38,103
10/1/2012	-	7,845	-	9,655	-	11,468	-	6,335	-	35,303
4/1/2013	30,000	7,845	40,000	9,655	45,000	11,468	25,000	6,335	140,000	35,303
10/1/2013	-	7,245	-	8,855	-	10,568	-	5,835	-	32,503
4/1/2014	35,000	7,245	40,000	8,855	50,000	10,568	30,000	5,835	155,000	32,503
10/1/2014	-	6,545	-	8,055	-	9,568	-	5,235	-	29,403
4/1/2015	35,000	6,545	45,000	8,055	50,000	9,568	30,000	5,235	160,000	29,403
10/1/2015	-	5,845	-	7,155	-	8,568	-	4,635	-	26,203
4/1/2016	35,000	5,845	45,000	7,155	55,000	8,568	30,000	4,635	165,000	26,203
10/1/2016	-	5,145	-	6,255	-	7,468	-	4,035	-	22,903
4/1/2017	40,000	5,145	45,000	6,255	55,000	7,468	30,000	4,035	170,000	22,903
10/1/2017	-	4,345	-	5,355	-	6,368	-	3,435	-	19,503
4/1/2018	40,000	4,345	50,000	5,355	55,000	6,368	30,000	3,435	175,000	19,503
10/1/2018	-	3,545	-	4,355	-	5,268	-	2,835	-	16,003
4/1/2019	40,000	3,545	50,000	4,355	60,000	5,268	35,000	2,835	185,000	16,003
10/1/2019	-	2,745	-	3,355	-	4,068	-	2,135	-	12,303
4/1/2020	45,000	2,745	55,000	3,355	65,000	4,068	35,000	2,135	200,000	12,303
10/1/2020	-	1,834	-	2,241	-	2,751	-	1,426	-	8,253
4/1/2021	45,000	1,834	55,000	2,241	65,000	2,751	35,000	1,426	200,000	8,253
10/1/2021	-	923	-	1,128	-	1,435	-	718	-	4,203
4/1/2022	45,000	923	55,000	1,128	70,000	1,435	35,000	718	205,000	4,203
10/1/2022	-	-	-	-	-	-	-	-	-	-
4/1/2023	-	-	-	-	-	-	-	-	-	-
<b>Total Remaining</b>	<b>\$ 480,000</b>	<b>\$ 136,658</b>	<b>\$ 590,000</b>	<b>\$ 167,893</b>	<b>\$ 700,000</b>	<b>\$ 200,390</b>	<b>\$ 390,000</b>	<b>\$ 109,423</b>	<b>\$ 2,160,000</b>	<b>\$ 614,363</b>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2009 Budget

Debt Name Original Amt Date	GO Corp Purp Bonds \$1,125,000 4/3/2008						Taxable Refunding \$690,000 4/3/2008			
	Water Portion		Sewer Portion		Storm Portion		Total		Total - Levy	
Funding Source Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
4/1/2008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10/1/2008	-	-	-	-	-	-	-	-	-	-
4/1/2009	11,550	12,925	10,500	11,750	12,950	14,491	35,000	39,166	115,000	27,238
10/1/2009	-	6,348	-	5,771	-	7,119	-	19,238	-	11,683
4/1/2010	\$ 19,800	\$ 6,348	\$ 18,000	\$ 5,771	\$ 22,200	\$ 7,119	\$ 60,000	\$ 19,238	\$ 135,000	\$ 11,683
10/1/2010	-	6,091	-	5,537	-	6,830	-	18,458	-	9,185
4/1/2011	21,450	6,091	19,500	5,537	24,050	6,830	65,000	18,458	140,000	9,185
10/1/2011	-	5,791	-	5,264	-	6,493	-	17,548	-	6,455
4/1/2012	21,450	5,791	19,500	5,264	24,050	6,493	65,000	17,548	145,000	6,455
10/1/2012	-	5,469	-	4,972	-	6,132	-	16,573	-	3,410
4/1/2013	23,100	5,469	21,000	4,972	25,900	6,132	70,000	16,573	155,000	3,410
10/1/2013	-	5,105	-	4,641	-	5,724	-	15,470	-	-
4/1/2014	23,100	5,105	21,000	4,641	25,900	5,724	70,000	15,470	-	-
10/1/2014	-	4,724	-	4,295	-	5,296	-	14,315	-	-
4/1/2015	23,100	4,724	21,000	4,295	25,900	5,296	70,000	14,315	-	-
10/1/2015	-	4,331	-	3,938	-	4,856	-	13,125	-	-
4/1/2016	23,100	4,331	21,000	3,938	25,900	4,856	70,000	13,125	-	-
10/1/2016	-	3,927	-	3,570	-	4,403	-	11,900	-	-
4/1/2017	26,400	3,927	24,000	3,570	29,600	4,403	80,000	11,900	-	-
10/1/2017	-	3,452	-	3,138	-	3,870	-	10,460	-	-
4/1/2018	26,400	3,452	24,000	3,138	29,600	3,870	80,000	10,460	-	-
10/1/2018	-	2,963	-	2,694	-	3,323	-	8,980	-	-
4/1/2019	28,050	2,963	25,500	2,694	31,450	3,323	85,000	8,980	-	-
10/1/2019	-	2,430	-	2,210	-	2,725	-	7,365	-	-
4/1/2020	28,050	2,430	25,500	2,210	31,450	2,725	85,000	7,365	-	-
10/1/2020	-	1,890	-	1,719	-	2,120	-	5,729	-	-
4/1/2021	31,350	1,890	28,500	1,719	35,150	2,120	95,000	5,729	-	-
10/1/2021	-	1,279	-	1,163	-	1,434	-	3,876	-	-
4/1/2022	31,350	1,279	28,500	1,163	35,150	1,434	95,000	3,876	-	-
10/1/2022	-	660	-	600	-	740	-	2,000	-	-
4/1/2023	33,000	660	30,000	600	37,000	740	100,000	2,000	-	-
<b>Total Remaining</b>	<b>\$ 359,700</b>	<b>\$ 102,572</b>	<b>\$ 327,000</b>	<b>\$ 93,253</b>	<b>\$ 403,300</b>	<b>\$ 115,008</b>	<b>\$ 1,090,000</b>	<b>\$ 310,833</b>	<b>\$ 575,000</b>	<b>\$ 49,783</b>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2009 Budget

Debt Name	State Trust Fund Loan		State Trust Fund Loan	
	Original Amt	Date	Principal	Interest
	\$824,408	1/27/2003		
Funding Source	Total - Levy			
3/15/2008	\$ 30,961	\$ 43,490	\$ 68,376	\$ 7,455
3/15/2009	32,938	41,513	70,789	5,042
3/15/2010	\$ 34,914	\$ 39,537	\$ 73,267	\$ 2,564
3/15/2011	37,009	37,442	-	-
3/15/2012	39,133	35,318	-	-
3/15/2013	41,578	32,874	-	-
3/15/2014	44,072	30,379	-	-
3/15/2015	46,717	27,735	-	-
3/15/2016	49,451	25,000	-	-
3/15/2017	52,487	21,964	-	-
3/15/2018	55,636	18,815	-	-
3/15/2019	58,974	15,477	-	-
3/15/2020	62,480	11,971	-	-
3/15/2021	66,261	8,190	-	-
3/15/2022	70,237	4,214	-	-
Total Remaining	\$ 658,949	\$ 308,916	\$ 73,267	\$ 2,564

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue - TIF Debt Issues  
2009 Budget

Debt Name Original Amt Date	Taxable GO Notes \$550,000 10/1/2000		TIF #2 - Total		TIF #2 Portion		TIF #3 Portion		Total		Taxable CDA Bonds \$3,355,000 5/7/2007	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Funding Source												
4/1/2008	\$ 85,000	\$10,385	\$ 95,000	\$ 49,045	\$ 95,000	\$ 49,045	\$ 135,000	\$ 106,888	\$ 230,000	\$ 155,933	\$ 185,000	\$ 91,078
10/1/2008	-	7,198	-	49,045	-	106,888	-	103,276	-	149,780	-	86,083
4/1/2009	90,000	7,198	105,000	46,504	105,000	46,504	140,000	103,276	245,000	149,780	195,000	86,083
10/1/2009	-	3,800	-	43,695	-	99,531	-	99,531	-	143,226	-	80,818
4/1/2010	\$ 100,000	\$ 3,800	105,000	43,695	150,000	99,531	150,000	99,531	255,000	143,226	210,000	80,818
10/1/2010	-	-	-	40,886	-	95,519	-	95,519	-	136,405	-	75,148
4/1/2011	-	-	115,000	40,886	165,000	95,519	165,000	95,519	280,000	136,405	220,000	75,148
10/1/2011	-	-	-	37,810	-	91,105	-	91,105	-	128,915	-	69,208
4/1/2012	-	-	120,000	37,810	170,000	91,105	170,000	91,105	290,000	128,915	230,000	69,208
10/1/2012	-	-	-	34,510	-	86,430	-	86,430	-	120,940	-	62,998
4/1/2013	-	-	125,000	34,510	180,000	86,430	180,000	86,430	305,000	120,940	240,000	62,998
10/1/2013	-	-	-	31,073	-	81,480	-	81,480	-	112,553	-	56,518
4/1/2014	-	-	130,000	31,073	190,000	81,480	190,000	81,480	320,000	112,553	250,000	56,518
10/1/2014	-	-	-	27,498	-	76,255	-	76,255	-	103,753	-	49,768
4/1/2015	-	-	140,000	27,498	205,000	76,255	205,000	76,255	345,000	103,753	265,000	49,768
10/1/2015	-	-	-	23,648	-	70,618	-	70,618	-	94,265	-	42,613
4/1/2016	-	-	150,000	23,648	210,000	70,618	210,000	70,618	360,000	94,265	280,000	42,613
10/1/2016	-	-	-	19,523	-	64,843	-	64,843	-	84,365	-	35,053
4/1/2017	-	-	160,000	19,523	225,000	64,843	225,000	64,843	385,000	84,365	295,000	35,053
10/1/2017	-	-	-	15,123	-	58,655	-	58,655	-	73,778	-	27,088
4/1/2018	-	-	165,000	15,123	240,000	58,655	240,000	58,655	405,000	73,778	310,000	27,088
10/1/2018	-	-	-	10,585	-	52,055	-	52,055	-	62,640	-	18,563
4/1/2019	-	-	175,000	10,585	255,000	52,055	255,000	52,055	430,000	62,640	330,000	18,563
10/1/2019	-	-	-	5,510	-	44,660	-	44,660	-	50,170	-	9,488
4/1/2020	-	-	190,000	5,510	275,000	44,660	275,000	44,660	465,000	50,170	345,000	9,488
10/1/2020	-	-	-	-	-	36,685	-	36,685	-	36,685	-	-
4/1/2021	-	-	-	-	-	36,685	-	36,685	-	36,685	-	-
10/1/2021	-	-	-	-	-	28,275	-	28,275	-	28,275	-	-
4/1/2022	-	-	-	-	-	28,275	-	28,275	-	28,275	-	-
10/1/2022	-	-	-	-	-	305,000	-	305,000	-	305,000	-	-
4/1/2023	-	-	-	-	-	19,430	-	19,430	-	19,430	-	-
10/1/2023	-	-	-	-	-	19,430	-	19,430	-	19,430	-	-
4/1/2024	-	-	-	-	-	10,005	-	10,005	-	10,005	-	-
10/1/2024	-	-	-	-	-	10,005	-	10,005	-	10,005	-	-
4/1/2025	-	-	-	-	-	345,000	-	345,000	-	345,000	-	-
10/1/2025	-	-	-	-	-	345,000	-	345,000	-	345,000	-	-
4/1/2026	-	-	-	-	-	10,005	-	10,005	-	10,005	-	-
Total Remaining	\$ 100,000	\$ 3,800	\$ 1,775,000	\$ 721,772	\$ 3,805,000	\$ 2,144,530	\$ 5,580,000	\$ 2,866,302	\$ 3,355,000	\$ 1,317,758		

Village of Brown Deer  
 Debt Repayment Schedules - Total Per Funding Source  
 2009 Budget

Funding Source Date	Total Water		Total Sewer		Total Storm		Total Tax Levy	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 54,400	\$ 30,789	\$ 45,000	\$ 31,076	\$ 280,000	\$ 120,199	\$ 229,937	\$ 169,838
2009	67,750	47,774	60,500	46,660	307,950	129,993	522,527	195,759
2010	\$ 82,200	\$ 38,489	\$ 68,000	\$ 38,409	\$ 327,200	\$ 109,912	\$ 555,781	\$ 161,073
2011	85,050	35,312	69,500	35,857	344,050	96,243	508,409	138,371
2012	88,050	31,954	79,500	33,026	359,050	81,693	532,533	116,839
2013	90,900	28,422	81,000	29,918	365,900	66,411	558,778	93,522
2014	100,700	24,578	91,000	26,521	390,900	50,173	431,472	72,223
2015	58,100	21,445	66,000	23,443	205,900	37,355	356,717	55,310
2016	58,100	19,248	66,000	20,918	215,900	28,365	374,451	39,687
2017	66,400	16,869	69,000	18,318	84,600	22,108	82,487	29,434
2018	66,400	14,305	74,000	15,542	84,600	18,828	85,636	25,085
2019	68,050	11,683	75,500	12,614	91,450	15,383	93,974	20,447
2020	73,050	8,899	80,500	9,525	96,450	11,664	97,480	15,533
2021	76,350	5,925	83,500	6,251	100,150	7,740	101,261	10,334
2022	76,350	2,862	83,500	2,891	105,150	3,609	105,237	4,932
2023	33,000	660	30,000	600	37,000	740	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
<b>Total Remaining</b>	<b>\$ 1,022,700</b>	<b>\$ 260,650</b>	<b>\$ 1,017,000</b>	<b>\$ 273,833</b>	<b>\$ 2,808,300</b>	<b>\$ 550,223</b>	<b>\$ 3,884,216</b>	<b>\$ 782,789</b>

Village of Brown Deer  
Debt Repayment Schedules - Total Per Funding Source  
2009 Budget

Funding Source Date	Total TIF #2		Total TIF #3		Total All Funding Sources	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$ 85,000	\$ 370,690	\$ -	\$ 213,775	\$ 694,337	\$ 936,367
2009	90,000	291,243	-	213,775	1,048,727	925,204
2010	\$ 380,000	\$ 276,509	\$ 135,000	\$ 210,164	\$ 1,548,181	\$ 834,555
2011	300,000	257,099	140,000	202,808	1,447,009	765,690
2012	315,000	240,546	150,000	195,050	1,524,133	699,108
2013	335,000	223,051	165,000	186,624	1,596,578	627,947
2014	350,000	204,525	170,000	177,535	1,534,072	555,554
2015	365,000	185,098	180,000	167,910	1,231,717	490,560
2016	380,000	164,856	190,000	157,735	1,284,451	430,809
2017	405,000	143,526	205,000	146,873	912,487	377,127
2018	430,000	120,836	210,000	135,460	950,636	330,056
2019	455,000	96,786	225,000	123,498	1,008,974	280,410
2020	475,000	71,358	240,000	110,710	1,062,480	227,688
2021	505,000	44,145	255,000	96,715	1,121,261	171,110
2022	535,000	14,998	275,000	81,345	1,180,237	110,636
2023	-	-	290,000	64,960	390,000	66,960
2024	-	-	305,000	47,705	305,000	47,705
2025	-	-	325,000	29,435	325,000	29,435
2026	-	-	345,000	10,005	345,000	10,005
<b>Total Remaining</b>	<b>\$ 5,230,000</b>	<b>\$ 2,043,330</b>	<b>\$ 3,805,000</b>	<b>\$ 2,144,530</b>	<b>\$ 17,767,216</b>	<b>\$ 6,055,354</b>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Capital Project Funds**

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 accounting for in the capital projects funds. Capital Projects funds also include the Village's Tax Incremental Financing Districts. The Village operates the following Capital Projects funds:

**Capital Improvement Fund:**

This fund accounts for major construction projects. Revenue sources include debt proceeds, tax levy, grants and interest earnings.

**Equipment Replacement Fund:**

This fund accounts for equipment purchases for the Village. Revenue sources primarily come from tax levy, grants and interest income. At times, debt proceeds are also allocated to this fund.

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

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

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Capital Improvement Project Fund**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

The Capital Improvement Project Fund accounts for larger capital projects of the Village which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2009 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2009 Budget
- ✚ 2008 Project Status Report: lists each capital project in 2008 including the amounts budgeted in 2008, project funding as well as a description of the project's status
- ✚ 2009 Budget Project Detail: lists each project budgeted for in 2009 along with funding

**SIGNIFICANT 2009 PROJECTS:**

- ✚ Village Hall – Public Restroom ADA Remodeling: This project was carried forward from 2008 and will be funded with a Community Development Block Grant. The project includes the remodeling and upgrade of public restrooms at the Village Hall lobby in order to provide ADA accessibility. The 2009 project would allow for restroom access for individuals with disabilities.
- ✚ Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. It is estimated that the 2009 Budget would provide funding for approximately 1.47 miles of asphalt roadways and .49 miles of concrete covered asphalt roads. The Village anticipates receiving \$60,000 in State Local Road Improvement Funds to assist with the costs of the 2009 projects.
- ✚ Village of Brown Deer Comprehensive Plan: This project began in 2008 and is scheduled to be completed during 2009. The project includes the development of a land use plan for the entire Village to ensure appropriate and harmonious land use and to properly manage resources. The plan includes the cost of a consultant to evaluate the Village's current zoning and development patterns, conduct community wide surveys, complete public meetings and analysis data to project future land use. The Village's last Mater Plan was completed in 1965 and the State has mandated that the Village complete a Comprehensive Plan by January 1, 2010.
- ✚ Recreation Trail Railroad Crossing / Village Park: This project was also started in 2008 when design work was completed. The project encompasses the installation of a bicycle and pedestrian trail from the WE Energies right of way into Village Park, crossing over the railroad line that lies between the two. This project along with a project in progress by Milwaukee County will help connect the entire Village's trail system.
- ✚ Traffic Signals – Arbon Road and Brown Deer Road: This project is to install traffic signals at this intersection in order to improve traffic safety at this busy intersection. The cost for this project are to be assessed to those businesses surrounding the intersection.

**Village of Brown Deer  
Capital Improvement Project Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
320-000-411-00-10	Tax Levy	\$ 215,000	\$ 274,550	\$ 235,447	\$ 170,744	\$ 207,736	\$ 207,736	\$ 231,380	\$ 23,644	11%
320-000-424-00-10	Special Assessments	-	-	-	-	-	160,000	160,000	-	0%
320-000-435-30-30	State & Fed. Grants	-	1,600	61,743	-	-	155,000	135,000	(20,000)	-13%
320-000-473-20-40	Other Municipalities	-	3,150	-	220	-	-	-	-	#DIV/0!
320-000-481-00-10	Interest Income	29,010	59,135	69,386	14,842	23,842	-	20,000	20,000	#DIV/0!
320-000-482-00-50	Other Revenue	-	1,000	(628)	-	-	-	-	-	#DIV/0!
320-000-485-60-10	Donations-Beautification	375	400	958	2,175	3,275	200	1,600	1,400	700%
320-000-485-60-20	Donations-Other	-	68,690	15,000	-	-	-	-	-	#DIV/0!
320-000-491-00-10	Bond Proceeds	-	335,825	-	-	-	-	-	-	#DIV/0!
320-000-491-00-20	Note Proceeds	-	723,500	-	-	-	-	-	-	#DIV/0!
320-000-493-00-10	Transfer from Reserves	-	-	-	-	-	-	-	-	#DIV/0!
	<b>Total Revenues</b>	<u>244,385</u>	<u>1,467,850</u>	<u>381,906</u>	<u>187,981</u>	<u>234,853</u>	<u>522,936</u>	<u>547,980</u>	<u>25,044</u>	<u>5%</u>
<b>Expenditures</b>										
General Government										
320-000-571-82-20	Village Hall Bldg Improvements	-	149,822	48,026	2,580	427,432	571,878	75,000	(496,878)	-87%
Public Safety										
320-000-572-82-20	Public Safety Improvements	-	13,998	-	-	44,000	87,000	-	(87,000)	-100%
Public Works										
320-000-573-82-20	Building Improvements - DPW	6,545	310	7,431	431	84,200	84,200	10,000	(74,200)	-88%
320-000-573-82-30	Street Rehab/Reconst	238,287	463,337	253,579	28,088	300,250	335,250	327,830	(7,420)	-2%
320-000-573-82-40	Sidewalk Projects	-	4,127	73,232	247	12,000	90,000	50,000	(40,000)	-44%
320-000-573-82-45	Street /Traffic Lighting Projects	-	-	-	-	-	160,000	160,000	-	0%
Culture and Recreation										
320-000-576-82-20	Park & Pond Improvements	-	53,298	522,956	24,647	45,000	-	-	-	#DIV/0!
320-000-576-82-55	Park Improvements	-	-	164	-	-	-	-	-	#DIV/0!
320-000-577-82-60	Beautification Projects	7,103	789	1,084	450	9,548	9,500	18,100	8,600	91%
Other Financing Uses										
320-000-592-30-22	Transf. to Other Funds	-	13,296	-	-	-	-	-	-	#DIV/0!
	<b>Total Expenditures</b>	<u>251,935</u>	<u>698,977</u>	<u>906,472</u>	<u>56,443</u>	<u>922,430</u>	<u>1,337,828</u>	<u>640,930</u>	<u>(696,898)</u>	<u>-52%</u>
<b>Revenues Over/(Under) Expenditures</b>										
		(7,550)	768,873	(524,566)	131,538	(687,577)	(814,892)	(92,950)	\$ 721,942	-89%
<b>Beginning Fund Balance</b>										
		683,099	675,549	1,444,422	919,856	919,856	919,856	232,279		
<b>Ending Fund Balance</b>										
		<u>\$ 675,549</u>	<u>\$ 1,444,422</u>	<u>\$ 919,856</u>	<u>\$ 1,051,394</u>	<u>\$ 232,279</u>	<u>\$ 104,964</u>	<u>\$ 139,329</u>		

**Village of Brown Deer  
Capital Improvement Project Fund  
2008 Project Status Report  
2009 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2008 Budget	2008 YTD	Projected 2008 Costs	Remaining Costs to be budgeted 09	Project Status
320-000-571-82-20	<b>Village Hall Improv.</b>	VIL-007	fund balance	\$ 17,500	\$ -	\$ -	\$ 23,500	removed from capital plan
	Village Hall Signage	VIL-009	fund balance	9,000	-	-	124,000	moved to 2010
carry over 2006	Village Hall Board Rm AV	VIL-010	2006 note	457,378	224,766	409,650	-	to be done in 2008
	Village Hall HVAC Replacement/Upgrade	VIL-014	CDBG	75,000	-	-	75,000	not yet started, to be in 2008 or 2009
	Public Restroom ADA Remodeling	VIL-017	fund balance	13,000	-	15,202	-	to be done in 2008
	Village Hall Ceiling Replacement		fund balance	-	2,580	2,580	-	done
	Eyewash stations and stair treads							
320-000-572-82-20	<b>Public Safety Improvements</b>							
	PD Garage/Firing Range Roof	VIL-020	fund balance	42,000	-	44,000	-	to be done in 2008
	Dispatch Center Remodeling	PD-023	fund balance	45,000	-	-	-	on hold
320-000-573-82-20	<b>Municipal Complex</b>							
	Municipal Complex-Boiler Replacement	DPW-004	2006 note	79,200	-	79,200	-	to be done in 2008
	Municipal Complex-Roof Repairs	DPW-035	fund balance	5,000	-	5,000	-	to be done in 2008
320-000-573-82-30	<b>Street Rehabilitation</b>							
	Street Rehab Program	COMM-001	LRIP \$60,000, tax levy	260,000	209	225,000	-	in progress
	Brown Deer Comprehensive Plan	COMM-019	fund balance	75,250	27,879	75,250	67,830	on schedule
320-000-573-82-40	<b>Sidewalk Projects</b>							
	Recreation Trail RR X-ing/Village Park	COMM-020	2006 bond \$70,000 grant \$20,000	90,000	247	12,000	50,000	Design work completed in 2008.
320-000-573-82-45	<b>Street/Traffic Lighting Projects</b>							
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-006	special assessments	160,000	-	-	160,000	Moved to 2009 \$160,000 remaining
320-000-576-82-20	<b>Park, Recreation &amp; Pond</b>							
carry over 2006	Parking Lot - Pond	PR-001	2006 Note, fund balance	-	370	45,000	-	to be done in 2008
2005/2006 carry over	Pond Improvements	PR-002	fund balance	-	12,763	-	-	to be done in 2008
320-000-577-82-60	<b>Beautification Projects</b>							
	Dolan Memorial	none	donations	-	1,098	1,098	-	done
	Arbor Day	BC-008	tax levy \$1,300 donations \$200	1,500	450	450	-	done
	Emerald Ash Replanting Program	BC-009	tax levy \$6,436 fund balance \$1,564	8,000	3,100	8,000	-	to be done in 2008
	Total Expenditures			\$ 1,337,828	\$ 273,462	\$ 922,430	\$ 500,330	
			Projected 2008 Revenues	Budgeted Uses	YTD Uses	Projected Uses	Projected Ending FB	
	Fund balance:	Ending 2007						
	2006 Note Proceeds	\$ 511,612	\$ -	\$ (536,578)	\$ (224,766)	\$ (511,612)	\$ -	
	2006 Bond Proceeds	84,505	-	(70,000)	-	(12,000)	72,505	
	Donations	15,000	-	-	-	-	15,000	
	Grants	-	-	(155,000)	-	-	-	
	Special Assessments	-	-	(160,000)	-	-	-	
	Unreserved/tax levy	308,739	234,853	(416,250)	(48,696)	(398,818)	144,774	
	Total Fund Balance	\$ 919,856	\$ 234,853	\$ (1,337,828)	\$ (273,462)	\$ (922,430)	\$ 232,279	

Village of Brown Deer						
Capital Improvement Project Fund						
2009 Project Detail						
2009 Budget						
Account Number	Account Name/ Project Name	Project	Funding Source	2009 Budget	Project Status	
320-000-571-82-20	<b>Village Hall Improv.</b> Village Hall Public Restroom ADA Remodeling	VIL-014	grant CDBG	\$ 75,000	not yet started, from 2008	
320-000-573-82-20	<b>Municipal Complex</b> Painting exterior	DPW-034	unreserved funds	5,000	new projects	
	Roof repairs	DPW-035	unreserved funds	5,000	new projects	
320-000-573-82-30	<b>Street Rehabilitation</b>					
			LRIP \$60,000, bonds \$37,505, unreserved funds	260,000	new projects	
	Street Rehab Program	COMM-001	unreserved funds	260,000	new projects	
	Brown Deer Comprehensive Plan	COMM-019	unreserved funds	67,830	from 2008 remainder of project	
320-000-573-82-40	<b>Sidewalk Projects</b>					
			\$15,000 fund bal (past donations), \$35,000 bonds	50,000	from 2008 remainder of project	
320-000-573-82-45	Recreation Trail RR X-ing/Village Park <b>Street/Traffic Lighting Projects</b>	COMM-020				
			special assessments	160,000	not yet started, from 2008	
320-000-577-82-60	<b>Beautification Projects</b>	COMM-006				
	Traffic Signals-Arbon Dr/Brown Deer Rd					
	Arbor Day	BC-008	donations	1,600	new projects	
	Emerald Ash Replanting Program	BC-009	unreserved funds	16,500	new projects	
	Total Expenditures			\$ 640,930		
			Projected 2008 Revenues		Projected Uses	Projected Ending FB
		Projected Beginning				
		\$ -	\$ -	\$ -	\$ -	\$ -
	2006 Note Proceeds	72,505	-	(72,505)	-	-
	2006 Bond Proceeds	15,000	1,600	(16,600)	-	-
	Donations	-	135,000	(135,000)	-	-
	Grants	-	160,000	(160,000)	-	-
	Special Assessments	144,774	251,380	(256,825)	139,329	139,329
	Unreserved/tax levy					
	Total Fund Balance	\$ 232,279	\$ 547,980	\$ (640,930)	\$ 139,329	\$ 139,329

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Equipment Replacement Fund**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

The Equipment Replacement Fund accounts for smaller capital and equipment purchase of the Village which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2009 Budget document includes the following:

- ✚ Equipment Replacement Fund 2009 Budget
- ✚ 2008 Project Status Report: lists each capital project in 2008 including the amounts budgeted in 2008, project funding as well as a description of the project's status
- ✚ 2009 Budget Project Detail: lists each project budgeted for in 2009 along with funding

**SIGNIFICANT 2009 PROJECTS:**

- ✚ Public Safety Vehicle Replacement: These funds will allow the Police Department to continue on their annual replacement plan. The replacement of older vehicles is important in order to maintain serviceability and limit maintenance expenditures. Based on past experience, vehicle dependability significantly diminishes after two years for a marked squad car and after four years for an unmarked vehicle. The amounts within the 2009 budget would allow for the replacement of one marked and one unmarked vehicle, including the equipment set up and installation. The Police Department currently has 6 marked and 5 unmarked vehicles in service.
- ✚ Network System Upgrade: This project includes the purchase of computer equipment including a data storage device (SANS) which will allow the Police Department to use available technology to improve efficiency as well as addressing storage needs and increase the rate at which data can be transmitted. The Department is currently working with older equipment which does not allow for adequate transmission rates and the network system is unable to support some of the programs we currently have available. This project would also address data storage needs which have been restricted in capacity so that back up solutions are either non-existent or archaic.
- ✚ North Shore Fire Department Capital Contribution: This fee supports the capital and debt service needs of the North Shore Fire Department which provides the Village with fire and emergency services.

**Village of Brown Deer  
Equipment Replacement Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
330-000-411-00-10	Tax Levy	\$ 225,000	\$ 278,110	\$ 262,275	\$ 234,455	\$ 285,250	\$ 285,250	\$ 100,000	\$ (185,250)	-65%
330-000-431-10-10	Federal Grants - Public Safety	77,803	-	35,638	-	-	-	3,600	3,600	#DIV/0!
330-000-481-00-10	Interest Income	13,061	38,742	26,984	7,698	15,198	-	10,000	10,000	#DIV/0!
330-000-483-00-10	Sale of Equipment	29,677	26,308	37,050	13,509	13,509	-	5,000	5,000	#DIV/0!
330-000-491-00-10	Bond/Note Proceeds	-	743,233	-	-	-	-	-	-	#DIV/0!
330-000-492-00-22	Transfers from Other Funds	-	-	-	82,031	-	-	150,000	150,000	#DIV/0!
330-000-493-00-10	Transfers from Reserves	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	<u>345,541</u>	<u>1,086,393</u>	<u>361,947</u>	<u>337,693</u>	<u>313,957</u>	<u>285,250</u>	<u>268,600</u>	<u>(16,650)</u>	<u>-6%</u>
<b>Expenditures</b>										
	General Government									
330-000-571-81-10	Computer Equip	7,720	5,742	19,934	6,364	6,364	26,250	6,250	(20,000)	-76%
330-000-571-81-90	Misc. Equipment-General	394	13,541	35,827	23,458	108,937	90,500	-	(90,500)	-100%
	Public Safety									
330-000-572-81-20	Police Equipment	351,070	198,202	100,428	58,159	88,356	97,300	139,194	41,894	43%
330-000-572-81-25	NSFD Capital Contrib-trf Gen Fund	103,053	97,930	97,626	49,302	98,600	98,600	123,113	24,513	25%
330-000-572-81-90	Inspection Equipment	-	-	6,358	4,622	4,622	18,200	-	(18,200)	-100%
	Public Works									
330-000-573-81-30	DPW Equipment	312,880	70,671	361,084	7,012	49,647	93,600	66,403	(27,197)	-29%
330-000-573-81-35	Engineering Equipment	-	4,250	965	2,000	14,785	14,785	5,500	(9,285)	-63%
	Culture and Recreation									
330-000-576-81-55	Park & Recreation Equipment	2,665	-	14,507	-	-	-	-	-	#DIV/0!
	Total Expenditures	<u>777,782</u>	<u>390,336</u>	<u>636,729</u>	<u>150,917</u>	<u>371,311</u>	<u>439,235</u>	<u>340,460</u>	<u>(98,775)</u>	<u>-22%</u>
	Revenues Over/(Under) Expenditures	(432,241)	696,057	(274,782)	186,776	(57,354)	(153,985)	(71,860)	\$ 82,125	-53%
	Beginning Fund Balance	<u>366,057</u>	<u>(66,184)</u>	<u>629,873</u>	<u>355,091</u>	<u>355,091</u>	<u>355,091</u>	<u>297,737</u>		
	Ending Fund Balance	<u>\$ (66,184)</u>	<u>\$ 629,873</u>	<u>\$ 355,091</u>	<u>\$ 541,867</u>	<u>\$ 297,737</u>	<u>\$ 201,106</u>	<u>\$ 225,877</u>		

**Village of Brown Deer  
Equipment Replacement Fund  
2008 Project Status Report**

**2009 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2008 Budget	2008 YTD	Projected 2008 Costs	Remaining Costs to be budgeted 09	Project Status
330-000-571-81-10	<b>Data Processing Equip.</b>							
carry-over 2007	Computer Replacement Program	MGR-001	tax levy	\$ 6,250	\$ 6,364	\$ 6,364	\$ -	2008 done
330-000-571-81-90	<b>Administrative Services</b>	MGR-009	fund balance	20,000	-	-	20,000	moved to 2010
	Workstation Upgrade	ADM-005	06 Notes \$20,000, fund balance	-	255	255	-	done
	Village Infrastructure Valuation	ADM-007	tax levy	-	8,500	8,500	-	From 07 budget
	Village Hall-Conference Rm 101	VIL-018	fund balance	10,500	20,182	20,182	-	done
	Assessment Revaluation	ADM-008	tax levy	80,000	12,000	80,000	-	done
330-000-572-81-20	<b>Police Department Equipment</b>							
	Vehicle Replacement	PD-003	tax levy	52,800	52,335	52,335	-	done
	Computer Workstation Upgrade	PD-004	tax levy	9,500	1,266	9,500	-	done
	Office Furniture replacement/additions	PD-009	tax levy	5,000	5,000	5,000	-	done
	Civil Disturbance Equipment	PD-011	tax levy	6,000	-	6,000	-	on hold
	Strikeman Training Dummy	PD-018	donations	-	-	1,950	-	chg to trailer
	Pepper Ball Rifle	PD-019	donations	-	-	3,300	-	chg to trailer
	Protective Vests	PD-022	tax levy	4,000	-	4,000	-	on hold
	New Records Server	PD-027	tax levy	15,000	1,271	1,271	-	on hold
	Taser Equipment	PD-028	fund balance	5,000	2,918	5,000	-	done
330-000-572-81-25	<b>Fire Department</b>							
	NSFD Capital Contribution-Gen Fund	FD-001	tax levy	98,600	49,302	98,600	123,113	NA
330-000-572-81-90	<b>Inspection Department</b>							
	Permit/Licensing Software	COMM-017	fund balance	15,000	-	-	15,000	moved to 2010
	Office Furniture Replacement	COMM-018	fund balance	-	-	1,422	-	done
	Inspection Dept. carpet-file cabinets	COMM-021	fund balance	3,200	3,200	3,200	-	done
330-000-573-81-30	<b>Public Works Equip.</b>							
	Shop Heavy Tools/Equipment	DPW-024	fund balance	5,000	5,870	5,870	-	done
	Pickup Truck-Signs #1372	DPW-038	2006 note	77,500	29,797	32,677	47,703	aerial lift truck ordered
	Shop Tools/Equipment	DPW-033	tax levy	3,500	1,142	3,500	-	to be done in 2008
	Safety Barricades	DPW-044	tax levy	600	-	600	-	to be done in 2008
	Scanner Update Card	DPW-046	tax levy	4,000	-	4,000	-	to be done in 2008
	Software Upgrades/Purchases	DPW-048	fund balance	3,000	-	3,000	-	to be done in 2008
330-000-573-81-35	<b>Engineering Equipment</b>							
carry-over 2005	Interactive Mapping Systems	COMM-012	fund balance	14,785	2,000	14,785	-	to be handled in 2008
330-000-576-81-55	<b>Park &amp; Recreation Equipment</b>							
	Total expenditures			\$ 439,235	\$ 201,402	\$ 371,311	\$ 205,816	
	Fund balance:	Ending 2007	2008 Revenues	Budgeted Uses	Projected Uses	Projected Ending FB		
	2006 Note Proceeds	\$ 78,246	\$ -	\$ (77,500)	\$ (30,543)	\$ 47,703		
	Unreserved/tax levy	276,845	313,957	(361,735)	(340,768)	250,034		
	Total Fund Balance	\$ 355,091	\$ 313,957	\$ (439,235)	\$ (371,311)	\$ 297,737		

Village of Brown Deer						
Equipment Replacement						
2009 Project Detail						
2009 Budget						
Account Number	Account Name/Project Name	Project	Funding Source	2009 Budget	Project Status	
330-000-571-81-10	<b>General Government</b> Computer Replacement Program	MGR-001	unreserved funds	6,250	new project	
330-000-572-81-20	<b>Police Department Equipment</b> Vehicle Replacement	PD-003	unreserved funds	56,800	new project	
	Computer Station Upgrades	PD-004	unreserved funds	7,000	new project	
	Network System Upgrade		unreserved funds	60,794	new project	
	Security server - Sally Port		unreserved funds	10,600	new project	
	Protective Vests	PD-022	grant \$3,600 unreserved \$400	4,000	new project	
330-000-572-81-25	<b>Fire Department</b> NSFD Capital Contribution-Gen Fund	FD-001	unreserved funds	123,113	annual	
330-000-573-81-30	<b>Public Works Equip.</b> All Shop Tools/Equipment	DPW-033	unreserved funds	10,000	new project	
	Pickup Truck-Signs #1372	DPW-038	2006 notes	47,703	carry over 2008	
	Safety Barricades	DPW-044	unreserved funds	700	new project	
	GIS computer upgrade	DPW-047	unreserved funds	4,000	new project	
	Software Upgrades/Purchases	DPW-048	unreserved funds	4,000	new project	
330-000-573-81-35	<b>Engineering Equipment</b> Inkjet plotter		unreserved funds	5,500	new request	
	Total expenditures			<u>\$ 340,460</u>		
			Projected			
		Projected	2008	Projected	Projected	
		Beginning	Revenues	Uses	Ending FB	
	2006 Note Proceeds	\$ 47,703	\$ -	\$ (47,703)	\$ -	
	Grants	-	3,600	(3,600)	-	
	Unreserved/tax levy	250,034	265,000	(340,460)	174,574	
	Total Fund Balance	<u>\$ 297,737</u>	<u>\$ 268,600</u>	<u>\$ (391,763)</u>	<u>\$ 174,574</u>	

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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 55<sup>th</sup> Street to the west and West Calumet Road on its southernmost 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 carwash/gas station site.

Currently, TID #2 is experiencing both commercial and residential redevelopment. This activity, centered near the intersection of North 43<sup>rd</sup> Street/Sherman Boulevard and West Bradley Road, includes 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. The above-mentioned commercial redevelopments will carry a combined property value of over \$3,550,000. Future projects within TIF District #2 may include additional streetscape improvements along with further commercial redevelopment efforts.

**2009 TIF PROJECTS:**

The following comprises the budgeted projects for TIF #2 during the 2009 year:

- ✚ Bradley Road streetscape \$20,000: This project would include the replacement of the existing concrete rumble strip median along West Bradley Road from Sherman Blvd to North 51<sup>st</sup> Street to be replaced with a depressed vegetated median along with storm water absorbing bump outs at the intersections. The 2009 Budget amount includes the design work, with construction estimated at \$125,000. Of this cost, approximately \$35,000 is anticipated to be funded through a grant.
- ✚ Bradley Road Street Light Pole Painting \$10,000: The project would include the painting of street light poles.
- ✚ General Capital Development Payment \$595,000: This payment is scheduled for January, 2009 based on the developer agreement dated August 30, 2006. Assuming the developer has complied with the remaining terms of the agreement which includes certain construction completion points, increasing in property values and other legal requirements, the Village would be obligated to make this payment in 2009.

Village of Brown Deer

TIF District #2

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
350-000-411-00-10	Taxes Revenue Increment	\$ 400,817	\$ 620,007	\$ 426,562	\$ 375,969	\$ 457,423	\$ 433,850	\$ 450,825	\$ 16,975	4%
350-000-434-00-30	Exempt Computer Aid	4,962	4,917	3,276	-	2,609	3,000	3,000	-	0%
350-000-435-00-10	DNR Site Assessment Grant	-	-	7,740	-	-	-	-	-	#DIV/0!
350-000-481-00-10	Investment Interest	14,040	20,458	100,738	31,906	38,700	38,840	40,000	1,160	3%
350-000-482-00-10	Rent Income	-	11,610	-	15,179	36,000	-	15,000	15,000	#DIV/0!
350-000-482-00-50	Misc. Revenue	-	-	-	8,966	12,000	-	-	-	#DIV/0!
350-000-491-00-10	Proceeds - Long Term Debt	-	1,775,000	3,355,000	-	-	-	-	-	#DIV/0!
350-000-492-00-00	Premium on Long-Term Debt	-	-	6,392	-	-	-	-	-	#DIV/0!
	<b>Total Revenues</b>	<b>419,819</b>	<b>2,431,992</b>	<b>3,899,708</b>	<b>432,020</b>	<b>546,732</b>	<b>475,690</b>	<b>508,825</b>	<b>33,135</b>	<b>7%</b>
<b>Expenditures</b>										
350-000-567-26-75	Administrative Charge	38,583	50,826	160,759	27,120	45,000	20,000	105,672	85,672	428%
350-000-567-26-75	Building Maintenance	-	-	-	-	-	-	15,600	15,600	#DIV/0!
350-000-567-20-20	Professional Services	-	-	-	-	-	-	10,000	10,000	#DIV/0!
350-000-567-82-50	TIF Projects	238,050	1,061,089	96,440	912,261	1,200,000	750,000	625,000	(125,000)	-17%
350-000-580-00-00	Loss on Land Sale	-	-	75,037	-	-	-	-	-	#DIV/0!
350-000-581-00-10	Principal on long-term debt	-	-	-	-	-	-	90,000	90,000	#DIV/0!
350-000-582-00-10	Interest on long-term debt	-	-	-	-	-	-	291,243	291,243	#DIV/0!
350-000-582-00-10	Debt Issuance Costs	179,914	178,882	283,010	297,985	455,690	455,690	-	(455,690)	-100%
350-000-592-30-00	Transfer to Debt Service	456,547	1,307,680	658,894	1,237,366	1,700,690	1,225,690	1,137,515	(88,175)	-7%
	<b>Total Expenditures</b>	<b>(36,728)</b>	<b>1,124,312</b>	<b>3,240,814</b>	<b>(805,346)</b>	<b>(1,153,958)</b>	<b>(750,000)</b>	<b>(628,690)</b>	<b>\$ 121,310</b>	<b>-16%</b>
	<b>Revenues Over/(Under) Expenditures</b>									
	<b>Beginning Fund Balance</b>									
	<b>Ending Fund Balance</b>									
		\$ 76,136	\$ 1,200,448	\$ 4,441,262	\$ 3,635,916	\$ 3,287,304	\$ 3,691,262	\$ 2,658,614		
Note: 2006 and expenditures do not include land purchased for resale of \$1,005,553 and \$1,224,848, respectively										

**Village of Brown Deer  
2009  
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For the Fiscal Year Beginning January 1, 2009

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**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 \$15,000,000.

Current projects within TID #3 include the Beaver Creek Condominiums and a Walgreens pharmacy store. The condominium development will encompass 4.7 acres of land and will include the construction of 54 units over the next 5 years. The Walgreens store is primarily complete scheduled to open in the fall of 2008. To coincide with the Walgreens project, TID funds were utilized to bury the overhead utility lines better enhance the area both aesthetically and functionally.

While there are no specific future projects planned at this time, Village staff anticipates continued commercial redevelopment efforts along the Brown Deer Road corridor to the east of North 60<sup>th</sup> Street.

**2009 TIF PROJECTS:**

The following comprises the budgeted projects for TIF #3 during the 2009 year:

- ✚ Brown Deer Road and 60<sup>th</sup> Street Improvements \$60,000: This project would allow the Village to incorporate certain improvements into this intersection during the reconstruction already planned by a developer. The improvements would include the addition of colored concrete crosswalks through the intersection.

Village of Brown Deer

TIF District #3

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
353-000-411-00-10	Taxes Revenue Increment	\$ -	\$ -	\$ 45,824	\$ 219,564	\$ 267,132	\$ 251,585	\$ 277,000	\$ 25,415	10%
353-000-434-00-30	Intergovernmental Revenue	-	-	1,044	-	11,646	1,044	10,000	8,956	858%
353-000-481-00-10	Investment Interest	-	14,223	96,949	24,166	45,091	-	-	-	#DIV/0!
353-000-482-00-50	Miscellaneous Revenue	-	-	-	-	-	-	-	-	#DIV/0!
353-000-491-00-00	Proceeds from Long-term Debt	-	3,805,000	-	-	-	-	-	-	#DIV/0!
	Total Revenues	-	3,819,223	143,817	243,730	323,869	252,629	287,000	34,371	14%
<b>Expenditures</b>										
353-000-567-26-75	Administrative Expenses	29,498	24,080	16,843	363	22,039	20,000	13,211	(6,789)	-34%
353-000-567-82-50	Capital Outlay	22,234	1,732,638	3,701	528,728	2,477,800	18,854	60,000	41,146	218%
353-000-582-00-10	Interest on long-term debt	-	-	-	-	213,775	-	213,775	213,775	#DIV/0!
353-000-582-00-10	Issuance Costs	-	35,596	-	-	-	-	10,000	10,000	#DIV/0!
353-000-592-30-00	Transfer to Debt Service	-	-	214,963	106,888	-	213,775	-	(213,775)	-100%
	Total Expenditures	51,732	1,792,314	235,507	635,979	2,713,614	252,629	296,986	44,357	18%
	Revenues Over/(Under) Expenditures	(51,732)	2,026,909	(91,690)	(392,249)	(2,389,745)	-	(9,986)	\$ (9,986)	#DIV/0!
	Beginning Fund Balance	-	(51,732)	1,975,177	1,883,487	1,883,487	1,883,487	(506,258)		
	Ending Fund Balance	\$ (51,732)	\$ 1,975,177	\$ 1,883,487	\$ 1,491,238	\$ (506,258)	\$ 1,883,487	\$ (516,244)		

**Village of Brown Deer  
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**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 recent Deerwood office building project, the new home for an architectural and an interior design firm, is in the final stages of construction and working towards obtaining 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 \$2,500,000. A \$760,000 tax incremental financing package helped make this project a reality

Currently, staff is working on a streetscape improvement project within the Original Village area of Brown Deer. The goals for this project are to define areas for parking and traffic flow as well as improve the stormwater management facilities within the area. Future projects within TID #4 may include commercial redevelopment along the Green Bay Road corridor.

**2009 TIF PROJECTS:**

The following comprises the budgeted projects for TIF #4 during the 2009 year:

- ✚ Brown Deer Road and Kildeer Court Improvements \$18,000: This project would allow the Village to incorporate specific improvements to this section of roadway during the reconstruction planned by the State of Wisconsin. The improvements would include the addition of sidewalks, colored concrete crosswalks and the replacement of worn concrete on the north side of the Kildeer intersection. This project would leverage the economies of scale associated with the large State project, provide improved pedestrian connections and add an eastern gateway element that will help distinguish the Village boundaries. Due to the connection with the State project, the state would underwrite approximately 80% of the cost of the project.
- ✚ Potential Deerwood Offices developer payment \$1,100,000: This payment is scheduled for 2009 after the issuance of an occupancy permit and based on the developer agreement dated May 17, 2007. Assuming the developer has complied with the remaining terms of the agreement which includes certain construction completion points, increasing in property values and other legal requirements, the Village would be obligated to make this payment in 2009. It is anticipated that this payment would be funded with bond proceeds.
- ✚ Original Village Streetscape and Reconstruction \$75,000: The Village will begin to incur planning and engineering costs related to this project. The overall project is to reconstruct North Deerwood Dr, River Lane and North 43<sup>rd</sup> Street in the Original Village area. The reconstruction will include renovation to pavement, redesign of parking pedestrian access and storm water management.

Village of Brown Deer

TIF District #4

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
354-000-411-00-10	TIF increment received	\$ -	\$ -	\$ 33,097	\$ 52,837	\$ 64,284	\$ 60,092	\$ 68,000	\$ 7,908	13%
354-000-434-00-30	Intergovernmental Revenue	-	-	1,156	-	893	1,156	1,000	(156)	-13%
354-000-481-00-10	Investment Interest	-	7	643	339	-	-	2,000	2,000	#DIV/0!
354-000-491-00-10	Proceeds - Long Term Debt	-	-	-	-	-	-	1,100,000	1,100,000	#DIV/0!
	Total Revenues	-	7	34,896	53,176	65,177	61,248	1,171,000	1,109,752	1812%
<b>Expenditures</b>										
354-000-567-26-75	Administrative Expenses	1,000	9,093	37,674	7,212	5,000	10,000	842	(9,158)	-92%
354-000-567-82-50	Capital Outlay	-	-	-	-	15,320	-	1,193,000	1,193,000	#DIV/0!
354-000-592-30-00	Transfer to Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,000	9,093	37,674	7,212	20,320	10,000	1,193,842	1,183,842	11838%
	Revenues Over/(Under) Expenditures	(1,000)	(9,086)	(2,778)	45,964	44,857	51,248	(22,842)	\$ (74,090)	-145%
	Beginning Fund Balance	-	(1,000)	(10,086)	(12,864)	(12,864)	(12,864)	31,993		
	Ending Fund Balance	\$ (1,000)	\$ (10,086)	\$ (12,864)	\$ 33,100	\$ 31,993	\$ 38,384	\$ 9,151		

**Village of Brown Deer  
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**Enterprise Funds**

Enterprise funds are used to account for service 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 operates 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  
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For the Fiscal Year Beginning January 1, 2009

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**Water Utility**

**PROGRAM MANAGER:** Water Superintendent

**PROGRAM DESCRIPTION:**

The Brown Deer Water Utility provides clean water to businesses and homes within the Village of Brown Deer. The Utility is regulated primarily by the Wisconsin Public Service Commission. But also must 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 3650 customers primarily in the Village of Brown Deer but also small numbers in River Hills, Milwaukee, and Mequon
- ✚ Maintain the Water Utility infrastructure including 65 miles of water main, 3650 service laterals, 665 fire hydrants, 880 main valves, a 2 MG standpipe, 3650 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)	2008 Actual	2009 Budget
Water Utility Worker	2.00	2.00
Water Utility Clerk	0.80	0.80
Utility Accountant	0.50	0.50
Contract Superintendent	0.50	0.50
<b>Total</b>	<b>3.80</b>	<b>3.80</b>

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Water Utility**

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Relayed approximately 3,700 feet of water main and associated valves, hydrants and service connections
- ✚ Repaired approximately 25 water main breaks
- ✚ Operated the booster disinfection station to manage system microbial growth
- ✚ Performed annual uni-directional flush
- ✚ Performed about 50 cross connection inspections and 15 well inspections
- ✚ Efficiently and accurately billed and collected 14,600 water bills, storm water bills, public fire protection bills, and sanitary sewer bills
- ✚ Maintained system water loss at about 7% compared to the industry standard of 15%
- ✚ Properly managed the connections of approximately 15 new customers and customer modifications including construction of new facilities connected to the water system
- ✚ Managed the water utility revenues collected and expenses to produce an operating income of approximately \$75,000 to apply to capital investment
- ✚ Managed the 3 employees and contract assistance to meet objectives
- ✚ Assisted other Village departments with water technical assistance and general assistance to keep Village operations efficient

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Relay approximately 3,000 feet of water main and associated valves, hydrants and service connections
- ✚ Perform infrastructure repairs as required for regulatory purposes, maintaining quality water supply, and efficient water service to customers
- ✚ Perform approximately 50 cross connection inspections
- ✚ Operate and maintain approximately 665 fire hydrants
- ✚ Operated and maintain approximately 880 main valves
- ✚ Maintain the system to keep water losses below 10%
- ✚ Replace 8 -10% of the meter reading devices and meters as necessary to keep an accurate billing system
- ✚ Operate the water system including the booster disinfection system to provide high quality water supply

**Village of Brown Deer  
2009  
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For the Fiscal Year Beginning January 1, 2009

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**Water Utility**

- ✚ Perform meter reading and billing operations for the approximately 3650 Water Utility, Storm Water Utility, and Sanitary Sewer Utility customers on a quarterly basis

**BUDGET SUMMARY:**

- ✚ Revenue is expected to return to normal weather levels in 2009
- ✚ Expenses will be slightly increased due to inflation and increase in energy prices
- ✚ A simplified rate increase will be applied for in 2009
- ✚ The water main relay program will consume approximately 75% of available capital.

Village of Brown Deer  
Water Utility

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
600-000-464-50-10	Metered Sales - Residential	604,855	592,953	597,153	283,895	310,000	593,895	595,000	1,105	0%
600-000-464-50-11	Metered Sales - Commercial	339,424	335,964	340,503	163,605	180,000	343,605	345,000	1,395	0%
600-000-464-50-12	Metered Sales - Bulk	8,733	7,710	4,495	681	6,000	6,681	6,000	(681)	-10%
600-000-464-50-13	Metered Sales - Industrial	112,489	120,770	98,891	43,482	55,000	98,482	95,000	(3,482)	-4%
600-000-464-50-20	Private Fire Protection	27,102	31,644	45,429	22,729	22,271	45,000	46,000	1,000	2%
600-000-464-50-30	Public Fire Protection	258,957	273,539	272,769	143,211	140,000	283,211	285,000	1,789	1%
600-000-464-50-40	Sales to Public Authorities	17,814	20,984	20,784	6,944	9,056	16,000	16,000	-	0%
600-000-481-00-10	Interest Income	12,370	47,069	54,879	16,849	10,000	26,849	24,000	(2,849)	-11%
600-000-481-00-30	Forfeited Discounts/Penalties	16,338	19,247	22,314	1,843	8,157	10,000	12,000	2,000	20%
600-000-482-00-10	Rent Income	66,694	72,554	83,968	23,488	67,877	91,365	92,000	635	1%
600-000-482-00-50	Misc Service Revenue	23,846	9,439	10,219	3,412	1,588	5,000	5,000	-	0%
600-000-482-00-55	Misc Nonoperating Revenue	14,340	458,449	5,612	-	-	-	-	-	0%
	Total Revenues	1,502,962	1,990,322	1,557,016	710,139	809,949	1,520,088	1,521,000	912	0%
<b>Expenses</b>										
600-000-537-12-10	Water Operations									#DIV/0!
600-000-537-14-00	Sick, Vacation and Holiday	1,869	677	(247)	902	-	-	-	-	#DIV/0!
600-000-537-12-20	Overtime	-	-	-	(90)	-	-	-	-	#DIV/0!
600-000-537-15-15	Uniform Allowance	-	142	297	(434)	-	-	-	-	#DIV/0!
600-000-537-15-20	FICA	594	(395)	3,261	6,782	-	-	-	-	#DIV/0!
600-000-537-15-20	Group Insurance	29,898	27,710	30,539	6,782	-	-	-	-	#DIV/0!
600-000-537-54-15	Amortization of debt issue costs	353	503	552	276	-	-	-	-	#DIV/0!
600-000-537-60-20	Interest expense	13,199	23,030	37,886	7,935	-	-	-	-	#DIV/0!
600-000-537-90-30	Other income deductions -C/IAC	88,838	92,493	95,905	23,916	-	-	-	-	#DIV/0!
	Source of Supply									
600-611-537-22-50	Purchase of Water	590,129	593,420	606,394	199,510	480,490	680,000	680,000	-	0%
600-611-537-35-60	Maint - Structures	311	-	327	-	-	1,000	1,000	-	0%
600-611-537-35-70	Maint - Supply Main	14,456	15,821	19,917	2,427	6,500	8,927	8,000	(927)	-10%
	Pumping									
600-612-537-22-10	Power Purchased for Pumping	8,185	2,529	2,811	3,064	4,286	7,350	8,500	1,150	16%
600-612-537-30-90	Misc Expense	65	77	-	114	886	1,000	1,000	-	0%
600-612-537-35-60	Maint - Structures	1,204	1,558	660	208	1,000	1,208	1,000	(208)	-17%
600-612-537-35-65	Maint - Pumping Equip	179	43	2,184	7,330	(4,000)	3,330	2,500	(830)	-25%
	Water Treatment									
600-613-537-36-11	Operations Supervision	6,813	5,712	3,834	750	4,250	5,000	5,000	-	0%
600-613-537-36-15	Operations Labor	11,535	5,816	5,586	1,380	3,620	5,000	5,500	500	10%
600-613-537-36-40	Chemicals	4,391	3,280	3,495	-	5,000	5,000	5,000	-	0%
600-613-537-36-90	Misc Expense	304	518	1,344	-	1,000	1,000	1,000	-	0%
	Transmission & Distribution									
600-614-537-30-90	Misc Expense	4,091	3,903	4,898	3,198	802	4,000	4,000	-	0%
600-614-537-35-60	Maint - Structures	332	70	-	-	1,000	1,000	1,000	-	0%
600-614-537-35-61	Maint - Standpipe	70,536	70,536	70,737	35,268	35,732	71,000	71,000	-	0%
600-614-537-35-62	Maint - Main	56,472	61,634	66,273	16,442	53,558	70,000	70,000	-	0%
600-614-537-35-63	Maint - Services	8,790	4,730	7,098	1,412	5,088	6,500	6,500	-	0%
600-614-537-35-64	Maint - Meters	976	680	248	320	1,680	2,000	2,000	-	0%
600-614-537-35-66	Maint - Hydrants	13,686	6,437	14,858	1,213	6,787	8,000	8,000	-	0%
600-614-537-35-67	Maint - Misc Plant	7,519	8,320	9,823	5,198	4,802	10,000	6,000	(4,000)	-40%
600-614-537-36-10	Operations Supervision	10,372	10,818	9,814	3,456	6,544	10,000	10,000	-	0%
600-614-537-36-11	Maint - Supervision	8,551	8,998	8,370	3,096	5,404	8,500	8,500	-	0%

**Village of Brown Deer  
Water Utility  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
600-614-537-36-20	Meter Expense	4,013	4,996	4,085	4,766	1,234	6,000	6,000	-	0%
600-614-537-36-25	Digger's Hotline	7,250	10,556	11,812	5,970	4,030	10,000	12,000	2,000	20%
600-614-537-36-61	Storage Facilities	1,320	1,798	4,434	730	5,000	5,730	5,000	(730)	-13%
600-614-537-36-62	Trans & Dist Line expense	30,516	27,694	24,747	9,503	22,497	32,000	32,000	-	0%
	Customer Accounts									
600-616-537-36-10	Supervision	3,665	3,695	3,641	1,759	3,241	5,000	5,000	-	0%
600-616-537-36-20	Meter Reading Expense	5,573	5,365	5,754	3,211	2,289	5,500	6,500	1,000	18%
600-616-537-36-30	Customer Records/Coll Exp	7,276	7,255	11,062	6,330	5,670	12,000	13,000	1,000	8%
600-616-537-36-40	Uncollectible Accounts	-	-	280	-	500	500	500	-	0%
600-616-537-36-50	Misc Expense	977	1,022	2,408	3,843	4,157	8,000	8,000	-	0%
	Admin & General									
600-620-537-10-10	Salaries	14,599	17,744	19,235	1,791	15,709	17,500	17,500	-	0%
600-620-537-15-10	WRS	10,978	7,966	10,455	5,152	33,848	39,000	39,500	500	1%
600-620-537-15-15	FICA	-	-	(3,293)	12	-	-	-	-	#DIV/0!
600-620-537-15-20	Group Insurance	-	-	45	6,942	-	-	-	-	#DIV/0!
600-620-537-20-20	Professional Services	16,988	19,563	15,643	3,994	8,000	11,994	12,000	6	0%
600-620-537-30-10	Office Supplies, Equip and Expense	10,935	11,005	11,286	5,481	5,519	11,000	12,500	1,500	14%
600-620-537-30-90	Misc Expense	3,878	7,585	5,128	1,488	6,512	8,000	8,000	-	0%
600-620-537-35-55	Maint - General Plant	-	-	-	-	-	-	-	-	#VALUE!
600-620-537-36-75	Transportation Expense	5,460	5,637	6,006	1,169	4,331	5,500	5,500	-	0%
600-620-537-39-60	Regulatory Expense	-	4,326	-	-	1,500	1,500	2,500	1,000	67%
600-620-537-51-10	Property Insurance	7,871	8,325	8,832	3,552	4,848	8,400	8,800	400	5%
600-620-537-51-45	Injuries and Damages	4,686	6,500	8,038	3,611	2,389	6,000	7,500	1,500	25%
600-620-537-53-20	Rent Expense	6,570	6,570	7,000	3,917	3,583	7,500	8,500	1,000	13%
600-621-537-54-10	Depreciation Expense	111,413	120,355	133,001	35,883	87,317	123,200	130,000	6,800	6%
600-623-537-36-80	Taxes	177,740	172,922	182,680	89,020	104,980	194,000	195,000	1,000	1%
	Total Expenses	1,385,356	1,399,939	1,479,143	521,797	951,583	1,428,139	1,440,800	12,661	1%
	Revenues Over/(Under) Expenses Accrual Basis	117,606	590,383	77,873	188,342	(141,634)	91,949	80,200	\$ (11,749)	-13%
	Beginning Net Assets	6,983,978	7,101,584	7,691,967	7,769,840	7,769,840	7,769,840	7,769,840	-	
	Ending Net Assets	\$ 7,101,584	\$ 7,691,967	\$ 7,769,840	\$ 7,958,182	\$ 7,628,206	\$ 7,861,789	\$ 7,850,040	-	
	Add Back Non-Cash Expenses									
600-621-537-54-10	Depreciation Expense	111,413	120,355	133,001	35,883	87,317	123,200	130,000	6,800	1%
600-614-537-35-61	Maint - Standpipe	70,536	70,536	70,737	35,268	35,732	71,000	-	-	0%
	Add Back Non-Accrual Revenues									
	Bond/Note Proceeds-Budget Only	1,030,643	545,000	-	-	-	-	-	-	100%
	Subtract Out Non-Accrual Expenses									
	Debt Service-Principal	-	(27,000)	(43,800)	-	(170,200)	(280,000)	67,750	(109,800)	65%
	Capital Equipment	-	-	-	-	-	-	572,500	-	0%
	Total Non-Accrual Adjustments	1,212,592	708,891	159,938	71,151	(47,151)	(85,800)	770,250	(103,000)	120%
	Revenues Over/(Under) Expenses Modified Accrual Basis	1,330,198	1,299,274	237,811	259,493	(188,785)	6,149	850,450	(114,749)	-1866%
	Ending Net Assets are represented by:									
	Investments in Capital Assets, net of related debt	\$ 6,195,470	\$ 6,716,277	\$ 6,783,589	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Unrestricted	906,114	975,690	986,251	-	-	-	-	-	#DIV/0!
	Total	\$ 7,101,584	\$ 7,691,967	\$ 7,769,840	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Storm Water Utility**

**PROGRAM MANAGER:** Superintendent 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 system. The Village borders the Milwaukee River and during severe weather can be exposed to large amounts of rainfall. In an effort to reduce the amount of rainfall being collected by the Village's 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, and the Storm Water and Sanitary Sewer Utilities. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2009 Storm Water Utility includes 20.03% of the salaries and benefits for all public works employees.

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ Ditch naturalization project at North 51<sup>st</sup> Street was bid out and planning was begun. Completion to occur in 2009.
- ✚ Pond parking lot and drainageway naturalization completed

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Ditch Rehabilitation of 50<sup>th</sup>/Wabash subdivision
- ✚ Revise storm water brochure

**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.

**Village of Brown Deer  
Storm Water Utility  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
610-000-435-30-30	DNR Grants	85,785	156,689	119,429	-	180,650	180,650	125,000	(55,650)	-31%
610-000-449-30-10	Culvert Permits	1,065	2,000	2,800	865	1,200	1,000	1,200	200	20%
610-000-464-10-10	Stormwater Charges	739,504	743,618	743,626	373,223	742,000	746,700	746,700	-	0%
610-000-464-10-20	Culvert Replacements	-	44,287	-	-	-	-	-	-	#DIV/0!
610-000-481-00-10	Interest Income	24,776	40,619	48,170	10,955	30,000	30,000	30,000	-	0%
610-000-481-00-40	Late Penalties	10,009	11,416	9,769	-	9,000	10,000	10,000	-	0%
610-000-482-00-50	Miscellaneous Revenue	1,141	55	5,405	-	-	10,000	159,000	149,000	1490%
610-000-492-00-10	Transfer from General Fund	45,386	-	-	-	-	-	-	-	#DIV/0!
610-000-492-30-30	Transfer from TIF District #3	-	-	-	-	-	150,000	-	(150,000)	-100%
	Total Revenues	907,666	998,684	929,199	385,043	962,850	1,128,350	1,071,900	(56,450)	-5%
<b>Expenses</b>										
610-000-536-10-10	Salaries & Wages	73,660	108,081	85,277	28,274	100,000	127,108	122,425	(4,683)	-4%
610-000-536-12-20	Uniform Allowance	-	175	-	-	175	175	175	-	0%
610-000-536-14-00	Overtime	5	92	523	34	100	380	200	(180)	-47%
610-000-536-15-10	WI Retirement	6,963	11,229	9,047	3,013	10,400	13,285	12,281	(1,004)	-8%
610-000-536-15-15	FICA	5,195	7,987	6,355	2,074	7,650	9,753	9,365	(388)	-4%
610-000-536-15-20	Group Insurance	16,775	28,968	23,551	9,284	30,000	40,093	36,293	(3,800)	-9%
610-000-536-15-25	Worker Comp	-	4,057	5,460	-	5,460	5,460	-	(5,460)	-100%
610-000-536-20-20	Professional Services	9,052	4,739	7,099	265	3,500	3,500	3,500	-	0%
610-000-536-20-45	NR216 Contract	1,588	1,515	1,768	-	1,700	1,700	1,700	-	0%
610-000-536-22-10	Natural Gas/Electric Service	358	(363)	372	171	400	400	400	-	0%
610-000-536-22-20	Water/Sewer-Mun Complex	-	-	-	-	200	200	200	-	0%
610-000-536-23-20	Turf Maintenance	17,173	17,387	38,716	-	20,000	35,000	35,000	-	0%
610-000-536-26-10	Clean Service	135	15	10	-	150	150	160	10	7%
610-000-536-26-75	Admin Charges	30,034	25,000	25,000	-	25,000	25,000	48,500	23,500	94%
610-000-536-29-30	Landfill Fees	-	-	1,524	-	2,000	2,000	2,000	-	0%
610-000-536-29-50	Equipment Rental	-	2	-	-	5,000	7,000	7,000	-	0%
610-000-536-30-10	Office Supplies	83	594	67	6	100	100	100	-	0%
610-000-536-33-10	Tools & Supplies	-	2,345	1,006	246	2,500	2,500	2,500	-	0%
610-000-536-34-10	Fuel, Oil & Lubricants	1,718	1,943	2,568	-	2,200	2,100	2,300	200	10%
610-000-536-34-30	Safety supplies	30	187	4	139	500	500	500	-	0%
610-000-536-34-35	Coverall Services	38	60	61	37	150	150	150	-	0%
610-000-536-35-20	Vehicle Repair/Maint Supplies	669	702	280	46	400	800	400	(400)	-50%
610-000-536-35-40	Equipment Repair/Maint. Supplies	2,519	1,888	1,800	2,697	3,500	3,000	3,500	500	17%
610-000-536-36-30	Billing Expenditures	15,886	14,294	24,543	4,737	22,620	15,000	25,000	10,000	67%
610-000-536-37-10	Operations Material	27,844	25,091	16,611	321	15,000	15,000	15,000	-	0%
610-000-536-37-20	System Maintenance	164,523	350,488	22,923	-	-	-	-	-	#DIV/0!
610-000-536-45-10	Memberships	30	46	43	40	460	100	100	-	0%
610-000-536-45-20	Periodicals	-	107	1,197	-	100	100	100	-	0%
610-000-536-45-30	Training	1,287	541	320	460	1,500	1,500	1,500	-	0%
610-000-536-53-20	Computer Rental	500	500	500	-	500	500	-	(500)	-100%

**Village of Brown Deer  
Storm Water Utility**

**2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
610-000-536-54-10	System Depreciation	80,333	83,921	105,654	-	117,445	116,613	125,690	9,077	8%
610-000-536-54-15	Equipment Depreciation	8,000	9,879	11,800	-	11,800	11,760	12,000	240	2%
610-000-536-60-20	Debt Service-Interest	115,461	122,225	136,382	62,961	124,686	120,199	123,260	3,061	3%
610-000-536-60-30	Amortization of debt issue costs	-	-	523	-	593	-	691	691	#DIV/0!
610-000-536-82-45	Capital Outlay - Non-Capitalized	-	-	30,429	14,428	-	-	-	-	#DIV/0!
	<b>Total Expenses</b>	<b>579,859</b>	<b>823,695</b>	<b>561,413</b>	<b>129,233</b>	<b>515,789</b>	<b>561,126</b>	<b>591,990</b>	<b>30,864</b>	<b>6%</b>
	<b>Revenues Over/(Under) Expenses Accrual Basis</b>	<b>327,807</b>	<b>174,989</b>	<b>367,786</b>	<b>255,810</b>	<b>447,061</b>	<b>567,224</b>	<b>479,910</b>	<b>\$ (87,314)</b>	<b>-15%</b>
	<b>Beginning Net Assets</b>	<b>135,233</b>	<b>463,040</b>	<b>638,029</b>	<b>1,005,815</b>	<b>1,005,815</b>	<b>1,005,815</b>	<b>1,005,815</b>		
	<b>Ending Net Assets</b>	<b>\$ 463,040</b>	<b>\$ 638,029</b>	<b>\$ 1,005,815</b>	<b>\$ 1,261,625</b>	<b>\$ 1,452,876</b>	<b>\$ 1,573,039</b>	<b>\$ 1,485,725</b>		
	<b>Add Back Non-Cash Expenses</b>									
610-000-536-54-10	System Depreciation	80,333	83,921	105,654	-	117,445	116,613	125,690	9,077	8%
610-000-536-54-15	Equipment Depreciation	8,000	9,879	11,800	-	11,800	11,760	12,000	240	2%
610-000-536-60-30	Amortization of debt issue costs	-	-	523	-	593	-	691	691	3%
	<b>Add Back Non-Accrual Revenues</b>									
610-000-491-00-10	Bond/Note Proceeds-Budget Only	1,030,643	800,000	-	-	404,000	404,000	-	(404,000)	100%
610-000-492-00-20	Transfer from Sewer Utility	-	-	11,753	-	11,753	11,753	11,753	-	0%
	<b>Subtract Out Non-Accrual Expenses</b>									
610-000-592-30-10	Debt Service-Principal	(215,000)	(225,000)	(251,200)	-	(280,000)	(280,000)	(307,950)	(27,950)	10%
610-000-536-81-35	Capital Equipment	(5,307)	(56,372)	-	-	-	-	(5,000)	(5,000)	0%
610-000-536-82-40	Capital Improvement-Storm Sewer	(133,935)	(742,644)	(107,944)	-	(174,500)	(1,019,540)	(499,000)	520,540	-298%
610-000-536-82-45	Capital Improvement-Ditches/Streams	(107,228)	(184,452)	(363,400)	-	(170,000)	(170,000)	(180,000)	(10,000)	6%
610-000-592-00-30	Advance to Sewer Utility	-	(95,000)	-	-	-	-	-	-	0%
	<b>Total Non-Accrual Adjustments</b>	<b>657,506</b>	<b>(409,668)</b>	<b>(592,814)</b>	<b>-</b>	<b>(78,909)</b>	<b>(925,414)</b>	<b>(841,816)</b>	<b>83,598</b>	<b>-9%</b>
	<b>Revenues Over/(Under) Expenses Modified Accrual Basis</b>	<b>985,313</b>	<b>(234,679)</b>	<b>(225,028)</b>	<b>255,810</b>	<b>368,152</b>	<b>(358,190)</b>	<b>(361,906)</b>	<b>(3,716)</b>	<b>1%</b>
	<b>Ending Net Assets are represented by:</b>									
	<b>Investments in Capital Assets, net of related debt</b>	<b>216,625</b>	<b>282,365</b>	<b>414,911</b>	<b>-</b>	<b>910,166</b>	<b>792,078</b>	<b>1,360,426</b>	<b>568,348</b>	<b>72%</b>
	<b>Unrestricted</b>	<b>246,415</b>	<b>357,467</b>	<b>595,069</b>	<b>-</b>	<b>542,710</b>	<b>780,961</b>	<b>125,299</b>	<b>(655,662)</b>	<b>-84%</b>
	<b>Total</b>	<b>463,040</b>	<b>639,832</b>	<b>1,009,980</b>	<b>-</b>	<b>1,452,876</b>	<b>1,573,039</b>	<b>1,485,725</b>	<b>(87,314)</b>	<b>-6%</b>

**Village of Brown Deer  
Storm Sewer Utility  
2008 Capital Project Detail Report  
2009 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2008 YTD	2008 Budget	Projected 2008 Costs	Remaining Costs to be budgeted 09	Project Status
610-000-536-81-35	<b>Capital Equipment</b>							
610-000-536-82-45	Various small equipment purchases		Operations	\$ 1,142	\$ -	\$ 1,142	\$ -	done
	<b>Ditches/Streams</b>							
	Ditch Rehab	SW-001	Operations	36,545	170,000	70,000	-	in progress
610-000-536-82-40	<b>Capital Improvements - Storm</b>							
			\$20,000 2006 bonds, \$30,000 2008 bonds, \$40,000 grant					
	Sub-Surface BMPS	SW-007	06/07 Bonds	5,290	335,000	95,290	-	Total grant \$150,000 over 08/09
	Culvert Crossing W Bradley	SW-024	06/07 bonds \$150,000, donations \$10,000, grant \$150,000	-	7,500	-	-	Moved to 2009
	Beaver Creek Bank Restoration BD-60th	SW-028	Donations/grant	37,299	529,000	520,000	-	Mostly done in 2008
	Southbranch Creek Revitalization/ WCM	SW-033		6,000	-	15,000	234,000	2008 portion to be donated
	Ditch Naturalization Project N 51st st	SW-034		-	-	-	-	Combined with SW-028
	Storm Decant Station	SW-035	Operations	-	8,500	8,500	-	in progress
	Pond Parking Lot- Storm Water Paving	SW-037	06/07 Bonds \$108,890, grants \$30,650	8,642	139,540	32,642	24,000	MMSD grant \$28,000
	Total Cash basis expenses			\$ 94,919	\$ 1,189,540	\$ 742,574	\$ 258,000	
			Projected Capital Revenues					Projected Capital Funds
	2008 Budgeted Fund Sources	Ending 2007	Projected Revenues	YTD Uses	Budgeted Uses	Projected Uses		
	2006/2007 Bond Proceeds	\$252,677	\$ -	\$ (27,300)	\$ (266,390)	\$ (186,149)	\$ 66,528	
	New bonds	-	416,250	-	(404,000)	(230,780)	185,470	
	Grants	-	233,640	(13,932)	(330,650)	(233,640)	-	
	Operating Funds Used	-	10,000	(47,687)	(188,500)	(92,005)	(82,005)	
	Total 2008 Budgeted Funding Sources	\$252,677	\$ 659,890	\$ (88,919)	\$ (1,189,540)	\$ (742,574)	\$ 169,993	

Village of Brown Deer  
Storm Sewer Utility

2009 Capital Project Detail Report  
2009 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	2009 Budget	Project Status
610-000-536-81-35	<b>Capital Equipment</b>				
	Various capital equipment	none	Operations	\$ 5,000	new project
610-000-536-82-45	<b>Ditches/Streams</b>				
	Ditch Rehab	SW-001	Operations	180,000	new project
610-000-536-82-40	<b>Capital Improvements - Storm</b>				
			\$110,000 grant, \$110,000 2008 bonds		
	Sub-Surface BMPs	SW-007	Operations	220,000	from 2008
	Beaver Creek Green Bay River Update	SW-026	Operations	10,000	new project
	Culvert Crossing W Bradley	SW-024	2006 bonds	30,000	new project
	Original Village Upgrade	SW-032	TIF	5,000	planning
			State grant \$84,000, RRF \$60,000, \$36,000 2006 bonds, 08 bonds \$54,000		
	Southbranch Creek Revitalization/ WCM	SW-033		234,000	new project
	Total Cash basis expenses			\$ 684,000	
			Projected		
		Projected	Capital	Projected	Projected
	2009 Budgeted Fund Sources	Beginning	Revenues	Uses	Ending
	2006/2007 Bond Proceeds	\$ 66,528	-	\$ (66,528)	\$ -
	New bonds	185,470	-	(164,000)	21,470
	Grants	-	254,000	(254,000)	-
	Operating Funds Used	-	-	(199,472)	(199,472)
	Total 2009 Budgeted Funding Sources	\$ 251,998	\$ 254,000	\$ (684,000)	\$ (178,002)

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**Sewer Utility**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of liquid waste from citizen's homes. This waste is transported via a series of underground mains and laterals into the sewer system maintained and operated by Milwaukee Metropolitan Sewerage District (MMSD). MMSD then treats and cleans the liquids using multiple stages of processing. The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD.

**SERVICES PROVIDED:**

- ✚ Maintenance and flow monitoring of sewer infrastructure
- ✚ Review/revise Capacity, Management, Operations, Maintenance Plan
- ✚ 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, and the Storm Water and Sanitary Sewer Utilities. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2009 Storm Water Utility includes 8.81% of the salaries and benefits for all public works employees.

**OBJECTIVES ACCOMPLISHED IN 2008:**

- ✚ CMOM policies completed (projected end 2008)
- ✚ Public education brochure

**OBJECTIVES TO BE ACCOMPLISHED IN 2009:**

- ✚ Implement CMOM policies and related documentation

**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.
- ✚ The Sewer Utility is a relatively stable Fund, with no significant changes in 2009 expenses, with the exception of the MMSD charge which was not included in the 2008 budget document in error.

Village of Brown Deer  
Sanitary Sewer Utility

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
630-000-464-10-10	Village Volumetric Charges	250,758	342,210	338,430	209,292	418,584	473,631	473,631	-	0%
630-000-464-10-15	Village Connection Charges	148,645	137,184	135,795	69,513	139,026	138,000	138,000	-	0%
630-000-464-10-20	Household Hazardous Waste Rev	10,815	12,000	-	-	-	-	-	-	#DIV/0!
630-000-464-10-25	MMSD Charges	462,304	485,185	477,035	287,912	575,824	-	591,800	591,800	#DIV/0!
630-000-482-00-50	Miscellaneous Revenue	2,549	185	(4,701)	-	-	-	-	-	#DIV/0!
630-000-481-00-10	Interest Income	6,226	38,251	46,884	16,217	40,000	35,000	40,000	5,000	14%
630-000-481-00-40	Late Penalties	14,429	18,043	17,448	1,735	7,190	15,000	15,000	-	0%
	<b>Total Revenues</b>	<b>895,726</b>	<b>1,033,058</b>	<b>1,010,891</b>	<b>584,669</b>	<b>1,180,624</b>	<b>661,631</b>	<b>1,258,431</b>	<b>596,800</b>	<b>90%</b>
<b>Expenses</b>										
630-000-536-10-10	Salaries & Wages	39,488	45,267	36,953	13,641	47,000	50,843	50,867	24	0%
630-000-536-11-10	Temporary Laborers	-	-	-	-	1,550	4,440	3,000	(1,440)	-32%
630-000-536-12-20	Uniform Allowance	170	-	-	-	175	175	175	-	0%
630-000-536-14-00	Overtime	-	-	-	-	-	500	500	-	0%
630-000-536-15-10	WI Retirement	3,879	4,677	3,906	1,446	4,888	5,351	5,404	53	1%
630-000-536-15-15	FICA	2,968	3,148	2,664	982	3,714	3,928	4,121	193	5%
630-000-536-15-20	Group Insurance	11,812	13,539	11,412	4,421	14,100	16,037	15,969	(68)	0%
630-000-536-15-25	Worker Comp	-	3,622	2,185	-	-	2,185	-	(2,185)	-100%
630-000-536-20-20	Professional Services	12,829	15,476	8,493	298	10,500	10,500	10,500	-	0%
630-000-536-20-45	Engineering Services	1,880	700	760	-	-	2,500	-	(2,500)	-100%
630-000-536-22-10	Natural Gas/Electric Service	4,539	2,370	3,107	2,344	4,500	5,000	5,500	500	10%
630-000-536-22-20	Water/Sewer-Mun Complex	982	896	1,072	175	1,200	1,200	1,200	-	0%
630-000-536-23-10	Cleaning Services	236	85	10	-	400	400	400	-	0%
630-000-536-26-10	MMSD charges	462,304	481,444	475,424	141,255	576,800	-	576,800	576,800	#DIV/0!
630-000-536-26-15	MMSD hazardous waste charges	11,118	22,256	13,271	-	14,500	12,500	15,000	2,500	20%
630-000-536-26-75	Admin Charges	7,631	15,000	7,500	-	8,700	15,000	48,500	33,500	223%
630-000-536-29-30	Landfill Fees	-	-	-	-	500	500	500	-	0%
630-000-536-29-50	Equipment Rental	339	4,366	3,276	-	3,500	2,000	3,500	1,500	75%
630-000-536-30-10	Office Supplies	83	228	59	24	100	100	100	-	0%
630-000-536-33-10	Tools & Supplies	694	3,286	30	323	700	700	700	-	0%
630-000-536-34-10	Fuel, Oil & Lubricants	2,128	2,944	3,245	-	2,500	2,400	2,500	100	4%
630-000-536-34-30	Safety Equipment	348	994	204	156	900	900	900	-	0%
630-000-536-34-35	Coveralls	95	120	59	51	150	300	300	-	0%
630-000-536-35-20	Vehicle Repair/Maint Supplies	542	2,026	1,420	20	800	800	800	-	0%
630-000-536-35-40	Equip Repair/Maint Supplies	6,159	4,960	2,822	2,580	5,000	5,000	5,000	-	0%
630-000-536-35-60	Maintenance-System	4,735	9,312	771	-	5,000	5,000	5,000	-	0%
630-000-536-36-30	Meter Expenditures	44,256	74,821	86,747	22,555	90,000	90,000	90,000	-	0%
630-000-536-37-10	Operations Material	20,317	19,132	14,761	1,752	22,500	22,500	22,500	-	0%
630-000-536-45-10	Memberships	12	30	30	40	100	100	100	-	0%
630-000-536-45-20	Periodicals	-	-	241	-	200	200	200	-	0%
630-000-536-45-30	Training	13,541	1,050	1,057	400	1,500	1,500	1,500	-	0%
630-000-536-53-20	Computer Rental	500	500	500	-	-	500	-	(500)	-100%
630-000-536-54-10	System Depreciation	114,018	84,670	93,454	-	93,500	85,600	93,500	7,900	9%

Village of Brown Deer  
Sanitary Sewer Utility

2009 Budget

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
630-000-536-54-15	Equipment Depreciation	17,238	17,489	17,208	-	17,500	18,157	17,500	(657)	-4%
630-000-536-60-20	Interest expense	6,304	20,475	42,830	15,998	36,648	31,076	43,161	12,085	39%
630-000-536-60-30	Amortization of issue costs	-	-	448	499	-	579	579	-	0%
630-000-536-82-40	Capital Improvement - Non-Capitalized	-	-	27,047	25,292	-	-	-	-	#DIV/0!
630-000-536-82-45	Inflow/Infiltration Control - Non-Capitalized	241,882	268,338	6,830	-	185,000	185,000	185,000	-	0%
630-000-536-82-50	Equipment Reserve	-	-	-	-	-	28,739	-	(28,739)	-100%
630-000-536-90-10	DPW Operations Allocation	571	(518)	-	-	-	-	-	-	#DIV/0!
	Total Expenses	1,033,598	1,122,703	869,796	234,252	1,154,125	612,210	1,211,276	599,066	98%
	Revenues Over/(Under) Expenses Accrual Basis	(137,872)	(89,645)	141,095	350,417	26,499	49,421	47,155	\$ (2,266)	-5%
	Beginning Net Assets	4,049,879	3,912,007	3,822,362	3,963,457	3,963,457	3,963,457	3,963,457		
	Ending Net Assets	\$ 3,912,007	\$ 3,822,362	\$ 3,963,457	\$ 4,313,874	\$ 3,989,956	\$ 4,012,878	\$ 4,010,612		
	Add Back Non-Cash Expenses									
630-000-536-54-10	System Depreciation	114,018	84,670	93,454	-	93,500	85,600	93,500	7,900	9%
630-000-536-54-15	Equipment Depreciation	17,238	17,489	17,208	-	17,500	18,157	17,500	(657)	-4%
	Add Back Non-Accrual Revenues									
630-000-491-00-10	Bond/Note Proceeds	-	675,000	-	-	335,000	295,000	-	(295,000)	-100%
630-000-492-60-10	Advance from Storm Water	-	95,460	-	-	-	-	-	-	#DIV/0!
	Subtract Out Non-Accrual Expenses									
630-000-536-81-35	Capital Equipment	(5,307)	-	-	-	-	-	(10,000)	(10,000)	#DIV/0!
630-000-536-82-40	Capital Improvement	(54,985)	(19,961)	(95,457)	-	(150,000)	(150,000)	(167,500)	(17,500)	12%
630-000-592-30-10	Debt Service-Principal	(14,049)	(15,000)	(30,271)	-	(45,000)	(45,000)	(60,500)	(15,500)	34%
630-000-592-60-00	Transfer to Storm Water Utility	-	-	(11,753)	-	(11,753)	(11,753)	(11,753)	-	0%
	Total Non-Accrual Adjustments	70,964	837,658	(26,819)	-	239,247	192,004	(138,753)	(330,757)	-172%
	Revenues Over/(Under) Expenses Modified Accrual Basis	(66,908)	748,013	114,276	350,417	265,746	241,425	(91,598)	(333,023)	-138%
	Ending Net Assets are represented by:									
	Investments in Capital Assets, net of related debt	\$ 3,703,928	\$ 3,616,867	\$ 3,534,037	\$ -	\$ 3,468,037	\$ 3,425,280	\$ 3,585,037	\$ 159,757	5%
	Equipment Replacement	236,100	238,177	250,410	-	253,000	279,149	271,000	(8,149)	-3%
	Unrestricted	(28,021)	(29,738)	185,109	-	268,919	308,449	154,575	(153,874)	-50%
	Total	\$ 3,912,007	\$ 3,825,306	\$ 3,969,556	\$ -	\$ 3,989,956	\$ 4,012,878	\$ 4,010,612	\$ (2,266)	0%

**Village of Brown Deer  
Sanitary Sewer Utility  
2008 Capital Project Detail Report  
2009 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2008 YTD	2008 Budget	Projected 2008 Costs	Remaining Costs to be budgeted 09	Project Status
630-000-536-82-45	<b>Inflow Infiltration</b>							
	Inflow Infiltration	SEWER-001	New bonds	\$ 11,694	\$ 185,000	\$ 185,000	\$ -	in progress
630-000-536-82-40	<b>Capital Improvements - Sewer</b>							
	Sewer Lateral Relay	SEWER-002	New bonds	7,731	150,000	150,000	-	funds to I&I
	Total Cash basis expenses			\$ 19,425	\$ 335,000	\$ 335,000	\$ -	
			Projected Capital Revenues				Projected Capital Funds	
	2008 Budgeted Fund Sources	Ending 2007						
	2006/2007 Bond Proceeds	\$ 270,343	\$ -	\$ (19,425)	\$ (270,343)	\$ (270,343)	\$ -	
	New bonds	-	337,500	-	(64,657)	(64,657)	272,843	
	Operations	-	-	-	-	-	-	
	Total 2008 Budgeted Funding Sources	\$ 270,343	\$ 337,500	\$ (19,425)	\$ (335,000)	\$ (335,000)	\$ 272,843	

Village of Brown Deer						
Sanitary Sewer Utility						
2009 Capital Project Detail Report						
2009 Budget						
Account Number	Account Name/ Project Name	Project	Funding Source	2009 Budget	Project Status	
630-000-536-82-45	<b>Inflow Infiltration</b>	SEWER-001	New bonds	\$ 185,000	new project	
	Inflow Infiltration					
630-000-536-82-40	<b>Capital Improvements - Sewer</b>	SEWER-002	New bonds	150,000	new project	
	Sewer Lateral Relay					
	Original Village Sanitary Sewer Upgrade		New bonds	17,500	new project	
	Total Cash basis expenses			\$ 352,500		
			Projected Capital Revenues			
	2008 Budgeted Fund Sources	Projected Beginning	Projected Revenues	Projected Uses	Projected Ending	
	2006/2007 Bond Proceeds	\$ -	\$ -	\$ -	\$ -	
	New bonds	272,843	-	(272,843)	-	
	Operations	-	-	(79,657)	(79,657)	
	Total 2009 Budgeted Funding Sources	\$ 272,843	\$ -	\$ (352,500)	\$ (79,657)	

**Village of Brown Deer  
2009  
Annual Budget**

For the Fiscal Year Beginning January 1, 2009

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**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.

CMVIC'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 \$17,500 with a \$70,000 aggregate stop loss.

**Village of Brown Deer  
Liability Insurance Fund  
2009 Budget**

Account Number	Account Name	2005 Actual	2006 Actual	2007 Actual	5/31/2008 Year to date	2008 Projected	2008 Amended Budget	2009 Proposed Budget	Change from 2008 Budget	Chg %
<b>Revenues</b>										
700-000-481-00-10	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 300	\$ (7,200)	-96%
700-000-481-00-50	Dividend Income	53,784	48,434	33,839	-	10,598	-	10,000	10,000	#DIV/0!
700-000-482-00-50	Miscellaneous Income	-	4,993	-	-	-	-	-	-	#DIV/0!
700-000-492-10-00	Trans. from Gen. Fund	110,000	100,000	68,400	-	71,670	71,570	106,148	34,578	48%
700-000-492-60-10	Reimb. from Water Util.	7,379	8,721	7,278	1,820	6,150	6,150	-	(6,150)	-100%
700-000-492-70-10	Reimb from Other Funds	10,200	12,345	12,345	-	12,345	12,345	-	(12,345)	-100%
700-000-493-00-10	Transfer from Reserves	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	<u>181,363</u>	<u>174,493</u>	<u>121,862</u>	<u>1,820</u>	<u>100,763</u>	<u>97,565</u>	<u>116,448</u>	<u>18,883</u>	<u>19%</u>
<b>Expenditures</b>										
700-000-519-26-75	Administrative Fees	900	1,600	1,275	-	1,500	2,000	2,000	-	0%
700-000-519-51-50	Premiums	96,384	88,948	89,787	90,318	90,318	89,550	85,198	(4,352)	-5%
700-000-519-51-75	Liability Claims	10,058	15,357	52,309	559	30,000	100,000	100,000	-	0%
700-000-582-54-10	Amort. of Debt Discount	190	229	47	-	-	-	-	-	#DIV/0!
700-000-582-65-05	Int. on Long Term Debt	8,587	4,964	1,010	-	-	-	-	-	#DIV/0!
	Total Expenditures	<u>116,119</u>	<u>111,098</u>	<u>144,428</u>	<u>90,877</u>	<u>121,818</u>	<u>191,550</u>	<u>187,198</u>	<u>(4,352)</u>	<u>-2%</u>
Revenues Over/(Under)	Expenditures	65,244	63,395	(22,566)	(89,057)	(21,055)	(93,985)	(70,750)	\$ 23,235	-25%
Beginning Fund Balance		284,526	349,770	349,770	327,204	327,204	327,204	306,149		
Ending Fund Balance		<u>\$349,770</u>	<u>\$413,165</u>	<u>\$327,204</u>	<u>\$ 238,147</u>	<u>\$306,149</u>	<u>\$233,219</u>	<u>\$235,399</u>		
Note: the water and NSHD charges will be charged through a combined administration charge in the General Fund										

# VILLAGE OF BROWN DEER

## Chart of Accounts

The Village's Chart of Accounts is laid out to allow for efficient reporting and analysis of transactions. The account number consists of five (5) groups of numbers; Fund, Department/Division, Activity/Source, Element, and Object. (FFF-DDD-AAA-EE-OO) There are several types of accounts which use all or some of the components of the account structure; Assets, Liabilities, Equity, Revenues and Expenditures.

### **Fund (FFF)**

The first three numbers indicate the fund number. The fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

### **Fund Classifications**

One of the three (3) categories (governmental, proprietary, and fiduciary) used to classify fund types.

### **Fund Type**

The fund type is the classification into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. Proprietary fund types include enterprise (business-type) funds and internal service funds. Fiduciary fund types include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

### **Governmental Funds**

#### **General Funds**

- 010 General Fund
- 020 Donation Fund

#### **Special Revenue Funds**

- 120 Police Asset Forfeiture Fund
- 125 NSFD Asset Sale Fund
- 132 Gypsy Moth Program Fund
- 135 Recycling Fund
- 140 North Shore Health Department Fund
- 141 NSHD Grant Fund
- 151 Library Fund
- 152 Village Park & Pond Fund
- 153 Recreation Program Fund
- 154 4<sup>th</sup> of July Fund
- 160 Village Grant Fund
- 170 Brown Deer Business Park Street Light Fund
- 171 Kildeer Court Street Lighting Fund
- 172 Opus North Street Lighting Fund
- 173 Park Plaza Street Lighting Fund
- 174 North Arbon Drive Street Lighting Fund
- 175 Brown Deer Corporate Park Street Lighting Fund

**Special Revenue Funds-continued**

- 176 Brown Deer Business Park Special Assessment Fund
- 190 North Shore Cable Commission Fund

**Debt Service Funds**

- 210 Debt Service Fund

**Capital Improvement Funds**

- 320 Capital Improvement Project Fund
- 325 Park Plaza CSM Fund
- 330 Equipment Replacement Fund
- 350 TIF District #2 Fund
- 353 TIF District #3 Fund
- 354 TIF District #4 Fund

**Proprietary Funds**

**Enterprise Funds**

- 600 Water Utility Fund
- 610 Storm Water Utility Fund
- 630 Sanitary Sewer Utility Fund

**Internal Service Funds**

- 700 Liability Insurance Fund

**Fiduciary Funds**

**Agency Funds**

- 800 Tax Agency Fund

**Account Groups**

- 900 General Fixed Asset Account Group
- 950 General Long-Term Debt Account Group
- 990 Cash Allocation Fund

**Department/Division (DDD)**

The second set of three numbers indicates the department and a division (cost center) within that department. Depending on the type of account or the fund, there are accounts with no Department/Division segregation and the account number would be zero filled (000). These accounts rely on the Activity/Source to determine the reporting requirement.

**Department/Division**

**General Government**

- 110 Village Board
- 120 Municipal Court
- 130 Legal Services
- 140 Village Manager/Clerk
- 141 Personnel Administration
- 142 Elections
- 150 Administrative Services
- 151 Assessor
- 191 Other General Government-General Administration
- 192 Other General Government-Information Technology
- 193 Other General Government-Intergovernmental
- 194 Other General Government-Historical Society
- 195 Other General Government-Post Employment
- 199 Other General Government-Unclassified

**Public Safety**

- 210 Police Department
- 220 Fire Services/Emergency Government

**Public Works**

- 310 Public Works-Administration
- 311 Public Works-Streets/Traffic Operations
- 312 Public Works-Sidewalk Operations
- 313 Public Works-Winter Operations
- 314 Public Works-Storm Water Operations
- 317 Public Works-Forestry Operations
- 319 Public Works-Municipal Complex
- 320 Public Works-Refuse
- 360 Community Services-Engineering/Planning & Zoning
- 361 Community Services-Village Hall
- 362 Community Services-Inspection Services

**Health & Human Services**

- 410 North Shore Health Department-Administration
- 421 Maternal/Child Health Grant
- 422 Immunization Grant
- 423 Prevention Grant
- 424 Children w/Special Health Care Needs Grant
- 431 Tobacco Control Board Grant
- 432 CDC Tobacco Grant
- 441 Mosquito Control Grant
- 442 Bioterrorism Grant
- 445 Environmental Consortia Grant

**Culture, Recreation & Education**

- 510 Library
- 511 Library Collection
- 512 Library Building Operations
- 520 Village Park & Pond
- 521 Fairy Chasm Park
- 530 Park & Recreation-Administration
- 541 Park & Recreation-Adult Sport Leagues
- 542 Park & Recreation-Adult Instruction
- 543 Park & Recreation-Youth Instruction
- 544 Park & Recreation-Community Programs
- 545 Park & Recreation-Aquatic Programs
- 546 Park & Recreation-Senior Programs

**Utilities**

- 611-618 Water Utility Operations

**Activity/Source (AAA)**

The third set of three numbers indicates the type of account (asset, liability, equity, revenue, expenditure) and the activity (expenditure) or source (revenue). These numbers follow the State of Wisconsin Uniform Chart of Accounts and allow the financial system to sort information for the Annual State Financial Report. These numbers are also used for setting the Village's budget adoption level of funding.

**Account Types**

- 100 – 199 Assets
- 200 – 299 Liabilities
- 300 – 399 Equity/Fund Balance
- 400 – 499 Revenues/Other Financing Sources
- 500 – 599 Expenditures/Other Financing Uses

**Assets**

110 – 119	Cash and Investments
120 – 129	Taxes and Special Assessment Receivables
130 – 139	Accounts Receivable
140 – 149	Due from Other Governments
150 – 159	Due from Other Funds
160 – 169	Inventories and Pre-Payments
170 – 179	Long-term Receivables
180 – 189	Fixed Assets
190 – 199	Debt Retirement Resources

**Liabilities**

210 – 219	Accounts Payable
220 – 229	Payable from Restricted Assets
230 – 239	Special Deposits
240 – 249	Due to Other Governments
250 – 259	Due to Other Funds
260 – 269	Deferred Revenues
270 – 279	Advances from Other Funds
290 – 299	Long-term Debt

**Fund Equity**

310 – 319	Contributed Capital
320 – 329	Investment in General Fixed Assets
330 – 339	Retained Earnings
340 – 349	Fund Balances

**Revenues/Other Financing Sources**

410 – 419	Taxes
420 – 429	Special Assessments
430 – 439	Intergovernmental Revenues
440 – 449	Licenses and Permits
450 – 459	Fines, Forfeitures and Penalties
460 – 469	Public Charges for Services
470 – 479	Intergovernmental Charges for Services
480 – 489	Miscellaneous Revenue
490 – 499	Other Financing Sources

**Expenditures/Expenses/Other Financing Uses**

510 – 519	General Government
511	Legislative
512	Judicial
513	Legal
514	General Administration
515	Financial Administration
516	General Buildings and Plant
519	Other General Government
520 – 529	Public Safety
521	Law Enforcement
522	Fire Protection
524	Inspection

- 530 – 539 Public Works
  - 531 Highway and Street Administration
  - 533 Highway and Street Maintenance and Construction
  - 534 Road Related Facilities
  - 536 Sanitation
  - 537 Water Service
- 540 – 549 Health and Human Services
  - 541 Public Health Services
- 550 – 559 Culture, Recreation and Education
  - 551 Culture – Library
  - 552 Parks
  - 553 Recreation Programs and Events
  - 554 Recreation Facilities
- 560 – 569 Conservation and Development
  - 563 Planning
  - 567 Economic Development
- 570 – 579 Capital Outlay
  - 571 General Government
  - 572 Public Safety
  - 573 Public Works
  - 574 Sanitation
  - 575 Health and Human Services
  - 576 Culture, Recreation & Education
  - 577 Conservation and Development
- 580 – 589 Debt Service
  - 581 Principal
  - 582 Interest
- 590 – 599 Other Financing Uses
  - 592 Transfers to Other Funds
  - 595 Payment to Refunded Bond Escrow Agent

**Element (EE)**

The fourth set of two numbers indicates the type of services, expense, material, or source to help departments in budgeting and control of resources.

- 10 – 19 Personnel & Benefits
- 20 – 29 Contractual Services
- 30 – 39 Supplies and Expense
- 40 – 49 Building Materials
- 50 – 59 Fixed Charges
- 60 – 69 Debt Service
- 70 – 79 Grants, Contribution, Indemnities and Other
- 80 – 89 Capital Outlay
- 90 – 99 Cost Re-allocations

**Object (OO)**

The fifth set of two numbers indicates the specific line expense/source that would be accounted for. Examples are: training, FICA, salaries & wages, maintenance, technical services, etc.

# 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 contain; a general summary, detailed estimates of all anticipated revenue, all expenditures, and a compensation schedule.

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

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

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

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

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

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

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

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

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

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

## 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.

## Glossary of Wisconsin Government Terms

**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 of Tax.** Payment made in place of a tax or taxes. Payments can be negotiated with non taxable property owners who will make a payment on property not subject to property tax.

## Glossary of Wisconsin Government Terms

**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.

**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

## Glossary of Wisconsin Government Terms

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

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

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

- “ **Personnel Services.** Salaries and fringe benefits paid to City employees. Includes items such as health/dental insurance, retirement contributions, educational and other benefits.
- “ **Maintenance and Operations.** Supplies and other materials/services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts, vehicle use charges, advertising, travel and utilities.
- “ **Capital Outlay.** A budget category which budgets all equipment having a unit cost of more than \$1,000 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other types of fixed assets.

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

**Per Capita Income.** Total income divided by the population.

# Glossary of Wisconsin Government Terms

**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.

**Special Revenue Funds.** This fund is separately administered because revenues are restricted by the

## Glossary of Wisconsin Government Terms

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 ( $\$100 \times \$2.50$ ).

**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.

<b>AA:</b>	Affirmative Action
<b>AB:</b>	Assembly Bill
<b>ADA:</b>	American Disabilities Act
<b>ALA:</b>	American Library Association
<b>AWWA:</b>	American Water Works Association
<b>CAD:</b>	Computer Aided Dispatch
<b>CAD:</b>	Computer Aided Design
<b>CBRF:</b>	Community Based Residential Facility
<b>CDA:</b>	Community Development Authority
<b>CDBG:</b>	Community Development Block Grant

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<b>CEU:</b>	Continuing Education Unit
<b>CFO:</b>	Chief Financial Officer
<b>CIP:</b>	Capital Improvement Project
<b>CAFR:</b>	Comprehensive Annual Financial Report
<b>CSO:</b>	Community Services Officer
<b>CPI:</b>	Consumer Price Index
<b>DARE:</b>	Drug Awareness Resistance Education
<b>DATCP:</b>	Department of Agriculture, Trade, and Consumer Protection
<b>DHFS:</b>	Department of Health and Family Services
<b>DHS:</b>	Department of Homeland Security
<b>DIHLR:</b>	Department of Industry, Labor and Human Relations
<b>DLTCL:</b>	Division of Libraries, Technology, and Community Learning
<b>DNR:</b>	Department of Natural Resources
<b>DOA:</b>	Department of Administration
<b>DOC:</b>	Department of Commerce
<b>DOJ:</b>	Department of Justice
<b>DOR:</b>	Department of Revenue
<b>DOT:</b>	Department of Transportation
<b>DPI:</b>	Department of Public Instruction
<b>DPW:</b>	Department of Public Works
<b>EAP:</b>	Employee Assistance Program
<b>EEOC:</b>	Equal Employment Opportunity Commission (Fed)
<b>EMS:</b>	Emergency Medical Services
<b>EOE:</b>	Equal Opportunity Employer
<b>EPA:</b>	Environmental Protection Agency
<b>ERD:</b>	Equal Rights Division (State)
<b>ETF:</b>	Employee Trust Fund
<b>FAQ:</b>	Frequently Asked Question
<b>FCC:</b>	Federal Communications Commission
<b>FDA:</b>	Food and Drug Administration
<b>FEMA:</b>	Federal Emergency Management Agency
<b>FICA:</b>	Federal Insurance Contributions Act
<b>FLSA:</b>	Fair Labor Standards Act
<b>FMLA:</b>	Family Medical Leave Act
<b>FTE:</b>	Full Time Equivalent
<b>FTO:</b>	Field Training Officer
<b>GAAP:</b>	General Accepted Accounting Principles
<b>GASB:</b>	Governmental Accounting Standards Board
<b>GFOA:</b>	Government Finance Officers Association
<b>GIS:</b>	Geographical Information System
<b>GO:</b>	General Obligation
<b>HIPPA:</b>	Health Insurance Portability and Accountability Act
<b>HR:</b>	Human Resources
<b>HUD:</b>	Housing and Urban Development

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<b>HVAC:</b>	Heating/Ventilation & Air-Conditioning
<b>ICMA:</b>	International City/County Management Association
<b>ISTEA:</b>	Intermodal Surface Transportation Efficiency Act
<b>IT:</b>	Information Technology
<b>LGIP:</b>	Local Government Investment Pool
<b>LFB:</b>	Legislative Fiscal Bureau
<b>LRB:</b>	Legislative Reference Bureau
<b>LTD:</b>	Long-term Disability
<b>MOU:</b>	Memorandum of Understanding
<b>M&amp;O:</b>	Maintenance & Operations
<b>NRPA:</b>	National Park and Recreation Association
<b>OCJP:</b>	Office of Criminal Justice Planning
<b>PPE:</b>	Personal Protective Equipment
<b>PSC:</b>	Public Service Commission
<b>QEO:</b>	Qualified Economic Offer
<b>RFP:</b>	Request for Proposal
<b>ROW:</b>	Right-of-Way
<b>SB:</b>	Senate Bill
<b>SCADA:</b>	Supervisory Control and Data Acquisition
<b>SWAT:</b>	Special Weapons and Tactics
<b>SWOT:</b>	Strengths, Weaknesses, Opportunities, Threats
<b>TID:</b>	Tax Increment District
<b>TIF:</b>	Tax Increment Financing
<b>UC:</b>	Unemployment Compensation
<b>UCR:</b>	Uniform Crime Report
<b>WAPL:</b>	Wisconsin Association of Public Libraries
<b>WC:</b>	Workers Compensation
<b>WCMA:</b>	Wisconsin City/County Management Association
<b>WHEDA:</b>	Wisconsin Housing and Economic Development Authority
<b>WDOT:</b>	Wisconsin Department of Transportation
<b>WPRA:</b>	Wisconsin Park and Recreation Association
<b>WLA:</b>	Wisconsin Library Association
<b>WRS:</b>	Wisconsin Retirement System
<b>WWA:</b>	Wisconsin Water Association