

# VILLAGE OF **BROWN DEER**



**Milwaukee County, Wisconsin**



**2011 ANNUAL BUDGET**

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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## Budget Message

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

FROM: Russell Van Gompel, Village Manager

DATE: October 7, 2010

SUBJECT: 2011 Annual Budget

I am presenting the 2011 Annual Budget for your review and consideration. During this process, it is important that the Village Board and staff work together to finalize this financial plan for the upcoming year.

In reviewing the proposed budget, it is important to remember that the Village is required to meet tax levy limits imposed by the State of Wisconsin in Act 28, the State Budget Bill. This law limits the 2010 levy at \$8,057,240. However, my recommended budget includes a tax levy of \$7,762,620 or an increase of 1.73%.

General Fund revenues continue to be dependent on property taxes. In fact, almost 65% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by \$97,702 or 1.59%. This increase is equal to the dollar increase needed to fund the North Shore Fire Department increase of \$58,282, and the increase in the previously approved contract for waste hauling with Veolia in the amount of \$39,420. The challenge going forward is to look at ways of generating revenue from sources other than property taxes.

General Fund expenditures are proposed to increase by \$143,791 or 1.52%. The 2011 budget recommendation holds the line on overall expenditures even though the Village is anticipating increases to several expenditures in 2011. Expected increases include an increase in the North Shore Fire Department contribution of \$58,282 and the \$39,420 increase in the previously approved contract with Veolia. The remaining portion of the increase (\$46,089) includes the previously approved contract with police officers (2% on January 1, 2011 and 2% on July 1) and other possible similar adjustments to employees covered by a collective bargaining agreement with AFSCME and non-represented employees and other benefit costs. It is important to note that wages were frozen for all employees in 2010 and there is no increase in health insurance premiums in 2011.

In addition to property taxes funding General Fund operations, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to increase by \$24,981 or 3.49%. I am also recommending that the tax levy to support library services be increased by \$3,746, the minimum levy required to meet the maintenance of efforts provision of the Wisconsin Statutes. The tax levy for the Park and Pond Fund is proposed to be reduced by \$2,500, and the levy for the 4th of July Fund is proposed to be eliminated. My proposed budget includes a tax levy increase of \$10,041 or 3% for the combined Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2010.

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

It is important to remember that I am presenting basically a balanced budget in that revenue (\$9,605,609) is slightly above expenditures (\$9,604,170), which results in a slight increase in fund balance in the amount of \$1,439. The projected fund balance of \$1,807,160 is at 18.82% of expenditures and is on the lower end of the Village approved financial policy of maintaining a fund balance between 15%–25%. Therefore, I would recommend that the Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

In my opinion, a tax levy increase of 1.73% and the proposed appropriations in my recommended 2011 Annual Budget is a fiscally responsible budget. My recommended budget maintains the level of service our residents have come to expect and enjoy. The Village Board has the ability to make modifications to either the proposed budget or tax levy. If the Board decides to reduce the tax levy, service levels or appropriations should also be reduced. The use of fund balance to finance current services should only be considered as a short-term fix and could lead to a future increase or spikes in the levy, which is not beneficial in the long-term financial perspective.

Budget Workshops are scheduled below and the plan and schedule is to hold the public hearing and consider the adoption of the 2011 Annual Budget at the Village Board meeting on November 1, 2010.

**October 12**

North Shore Health Department, North Shore Fire Department, Police, Debt Service, Liability Insurance, General Government (time permitting)

**October 13**

Park and Recreation, Street Operations and Maintenance, Capital Improvements/ Equipment Replacement, TIF, Sewer, Stormwater Utility

**October 25**

Library, General Government, Non Departmental, Community Services, Revenue

If you have any questions regarding the 2011 Budget or the budget process, please feel free to contact me.

# MEMORANDUM

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

FROM: Russell Van Gompel, Village Manager

DATE: November 1, 2010

SUBJECT: 2011 Annual Budget

I am presenting the 2011 Annual Budget for your review and consideration at this Public Hearing and subsequent adoption by the Village Board. The Village Board has fully reviewed my recommendation during Budget work sessions held on October 12, 13 and 25, 2010.

It is important to remember that the Village is required to meet tax levy limits imposed by the State of Wisconsin in Act 28, the State Budget Bill. This law limits the 2010 levy at \$8,057,240. However, my recommended budget includes a total tax levy of \$7,762,620 or an increase of 1.73%. The proposed levy is \$294,620 less than the amount authorized by the State.

## **General Fund Highlights**

General Fund revenues continue to be dependent on property taxes. In fact, almost 65% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by \$97,702 or 1.59%. This increase is equal to the dollar increase needed to fund the North Shore Fire Department increase of \$58,282, and the increase in the previously approved contract for waste hauling with Veolia in the amount of \$39,420. The challenge going forward is to look at ways of generating revenue from sources other than property taxes.

General Fund expenditures are proposed to increase by \$143,791 or 1.52%. The 2011 budget recommendation holds the line on overall expenditures even though the Village is anticipating increases to several expenditures in 2011. Expected increases include an increase in the North Shore Fire Department contribution of \$58,282 and the \$39,420 increase in the previously approved contract with Veolia. The remaining portion of the increase (\$46,089) includes the previously approved contract with police officers (2% on January 1, 2011 and 2% on July 1) and other possible similar adjustments to employees covered by a collective bargaining agreement with AFSCME and non-represented employees and other benefit costs. It is important to note that wages were frozen for all employees in 2010 and there is no increase in health insurance premiums in 2011.

It is important to remember that I am presenting basically a balanced budget in that revenue (\$9,605,609) is slightly above expenditures (\$9,604,170), which results in a

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slight increase in fund balance in the amount of \$1,439. The projected fund balance of \$1,807,160 is at 18.82% of expenditures and is on the lower end of the Village approved financial policy of maintaining a fund balance between 15%–25%. Therefore, I would recommend that the Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

## **Taxes**

In addition to property taxes funding General Fund operations, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to increase by \$24,981 or 3.49%. I am also recommending that the tax levy to support library services be increased by \$3,746, the minimum levy required to meet the maintenance of efforts provision of the Wisconsin Statutes. The tax levy for the Park and Pond Fund is proposed to be reduced by \$2,500, and the levy for the 4th of July Fund is proposed to be eliminated. My proposed budget includes a tax levy increase of \$10,041 or 3% for the combined Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2010.

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

## **Other Funds Highlights**

### **Recycling**

In addition to refuse service, the Village collects materials for recycling at residential properties. During 2008, the Village changed refuse and recycling providers to allow residents to utilize a single stream recycling service. Charges for recycling service are placed on resident tax bills for collection purposes. The 2009 tax bills (which provide revenue for 2010) included a recycling charge of \$68. The 2011 budget includes the same charge on the tax bill.

### **Stormwater Utility Charges**

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at \$22.95 per Equivalent Run-off Unit (ERU) per quarter. This rate was held for six years. However, based on the needs for stormwater improvements, the rate is proposed to be adjusted to \$26.51 per quarter in the 2011 budget.

### **Sanitary Sewer Utility Charges**

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village.

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The Village also incurs costs for maintenance of sewer infrastructure assets. The 2011 budget proposes no adjustment in the sanitary sewer rates.

### **Debt Proceeds**

The 2011 budget includes the issuance of debt to finance several capital projects. These projects will be approved by subsequent Village Board action. Projects included in the budget at this time are as follows: Village Phone system \$120,000, Dispatch center remodeling \$215,000, Public Works plow truck \$263,186, and the playground equipment at Village Park \$50,000, and the way finding signs, \$37,000.

### **Conclusion**

I will be distributing a copy of a PowerPoint presentation that I will present to help explain the 2011 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2011 Annual Budget and Establish the Property Tax Levy is attached for your review. It is my recommendation that the Village Board adopt the attached resolution.

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2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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
Bridget M. Souffrant	Treasurer / Comptroller
Steven Rinzel	Chief of Police
Larry Neitzel	Superintendent of Public Works
Jesse Thyges	Assistant Village Manager/Director of Community Services
Chad Hoier	Park and Recreation Director
Jane Peterson	Director of Public Health
Joe Rice	Library Director
Mike Rau	Water Consultant

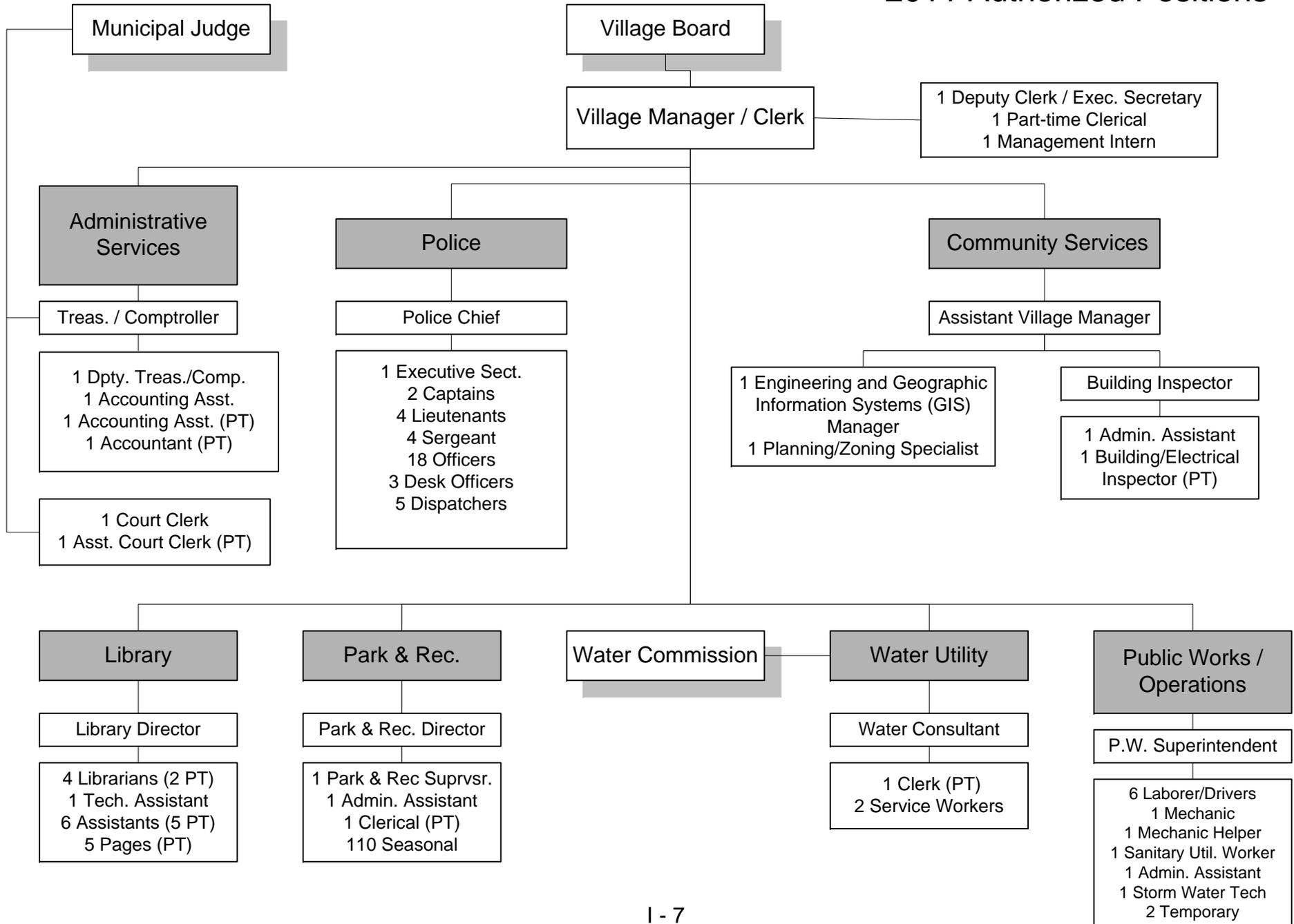
**Report Prepared By**

Bridget M. Souffrant	Treasurer / Comptroller
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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 especially Susan Hudson, Deputy Treasurer / Comptroller.

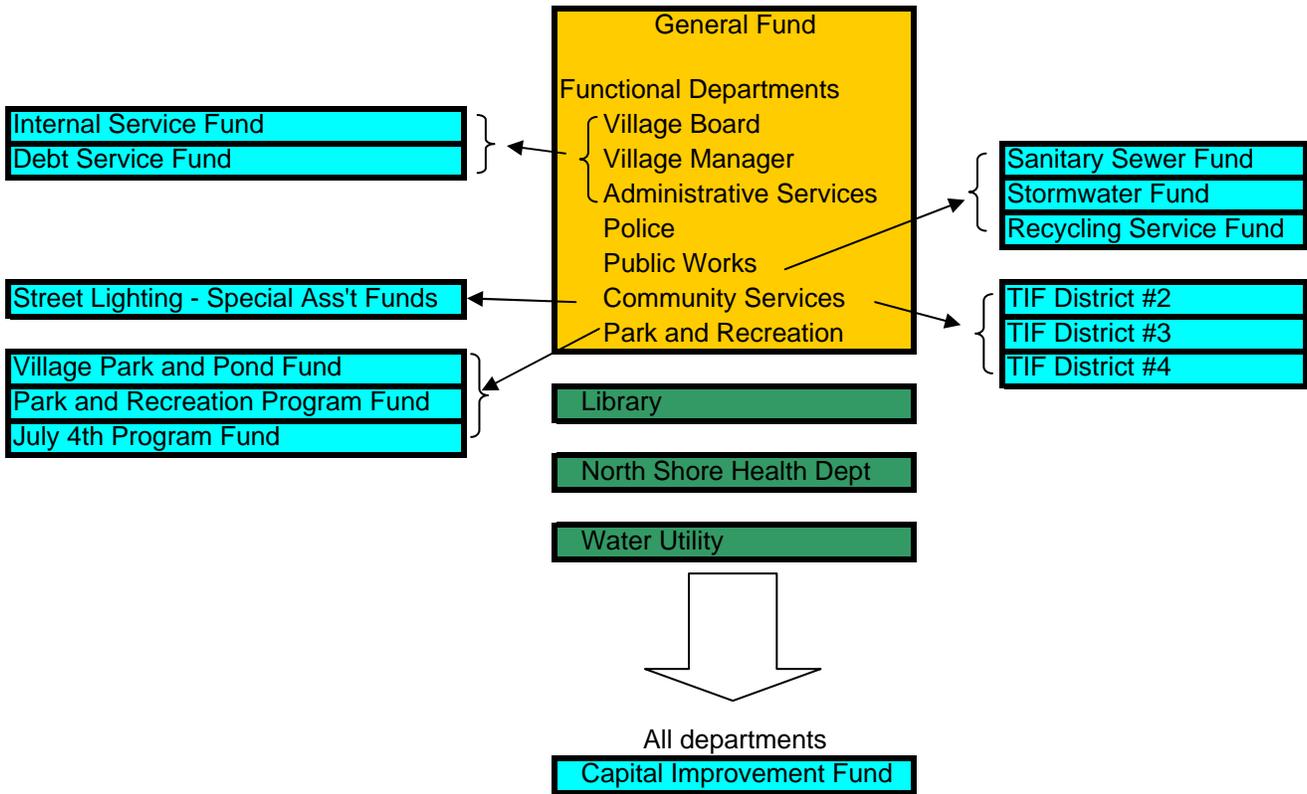
# Village of Brown Deer Organization Chart

2011 Authorized Positions



Village of Brown Deer  
2011  
Annual Budget

Function/Department relationship to Funds



Notes:

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



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**Budget Process**

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

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

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

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

Following the budget workshops, the Village publishes a summary budget and holds a public hearing, in accordance with Wisconsin State Statutes. The following page is the Village's budget calendar for 2011. A copy of the public notice is provided following the calendar.

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

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**2011 Budget Calendar**

<u>Date</u>	<u>Step</u>
June 4	Capital Plan information distributed to Department Heads
June 23	Budget Information and Instructions to Department Heads
July 19	Deadline for Department heads to submit Capital Plan information to Administrative Services
July 26 – August 6	Village Manager review of Capital Plan and meetings with Department Heads
August 20	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
September 14	Administrative Services prepare Capital Plan documents
September 15 -21	Village Manager review of Departmental Budget requests
September 20	Distribution of Capital Plan to Village Board
September 22 or 23	Village Board Capital Plan review session, exact dates to be determined
September 22 - 24	Printing of Village Manager's Recommended Budget
September 22 - 24	Distribution of Village Manager's Recommended Budget to Village Board
October 4	Village Board to adopt Capital Plan
September 30 – October 14	Village Board budget review sessions, exact dates to be determined
October 4 by noon	Public Hearing Notice turned in to for North Shore NOW
October 11	Post the Public Hearing Notice to be in 15 day compliance
October 14	Publication of Public Hearing Notice for the 2011 Annual Budget - statutory publication 15 days prior to public hearing
November 1	Public Hearing on 2011 Annual Budget
November 1	Village Board adoption of the 2011 Budget

## VILLAGE OF BROWN DEER NOTICE OF PUBLIC HEARING 2011 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 1, 2010 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 2011 Annual Property Tax Levy and Budget. A copy of the proposed 2011 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 2011 budget as it is proposed.

	2007 Actual	2008 Actual	2009 Actual	6/1/2010 Year to date	2010 Est. Actual	2010 Amended Budget	2011 Proposed Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>									
Taxes	\$ 6,195,244	\$ 6,382,713	\$ 6,616,357	\$ 5,155,930	\$ 6,798,723	\$ 6,814,620	\$ 6,916,508	\$ 56,354	1%
Intergovernmental	1,413,931	1,347,790	1,242,034	223,428	1,209,404	1,135,129	1,213,524	(134,595)	-11%
Licenses and Permits	418,859	479,036	413,860	125,240	311,540	354,080	330,130	(15,320)	-4%
Fines & Forfeitures	190,952	234,898	239,217	118,151	230,000	250,000	270,000	(25,000)	-9%
Public Charges for Services	15,455	23,098	30,086	5,363	16,613	15,500	16,100	1,200	8%
Interdepartmental Charges	180,978	185,704	381,808	27,210	694,412	694,412	694,412	337,559	95%
Miscellaneous Revenue	441,752	324,509	157,310	78,280	190,494	197,355	164,935	(189,065)	-55%
Other Financing Sources	-	-	-	-	-	-	-	-	0
<b>Total Revenues</b>	<b>8,857,171</b>	<b>8,977,748</b>	<b>9,080,672</b>	<b>5,733,602</b>	<b>9,451,186</b>	<b>9,461,096</b>	<b>9,605,609</b>	<b>31,133</b>	<b>0%</b>
<b>Expenditures</b>									
General Government	1,431,503	1,457,901	1,576,808	507,124	1,512,551	1,556,864	1,550,357	6,411	0%
Public Safety	5,312,327	5,481,920	5,579,463	2,509,991	5,670,998	5,842,656	5,965,364	26,803	0%
Public Works	1,311,186	1,371,393	1,307,274	613,022	1,426,470	1,404,068	1,411,407	17,393	1%
Community Services	439,111	425,633	448,169	188,787	452,122	454,592	467,929	(16,975)	-4%
Park and Recreation	185,804	197,674	202,957	87,091	200,505	202,199	209,113	(3,427)	-2%
Other Financing Uses	14,437	72,217	13,600	-	3,152	-	-	-	0%
<b>Total Expenditures</b>	<b>8,694,368</b>	<b>9,006,739</b>	<b>9,128,271</b>	<b>3,906,015</b>	<b>9,265,798</b>	<b>9,460,379</b>	<b>9,604,170</b>	<b>30,205</b>	<b>0%</b>
Revenues less Expenditures	162,803	(28,991)	(47,599)	1,827,587	185,388	717	1,439	928	
Fund Balance Beginning	1,527,236	1,690,039	1,661,048	1,613,449	1,613,449	1,613,449	1,798,837		
<b>Ending Fund Balance</b>	<b>\$ 1,690,039</b>	<b>\$ 1,661,048</b>	<b>\$ 1,613,449</b>	<b>\$ 3,441,036</b>	<b>\$ 1,798,837</b>	<b>\$ 1,614,166</b>	<b>\$ 1,800,276</b>		

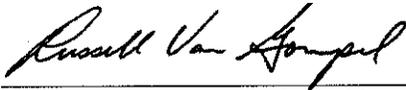
**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2011 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Other Funds	2007 Actual	2008 Actual	2009 Actual	2010 Estimated Actual	2010 Amended Budget	2011 Proposed Budget	Change from 2010 Budget	Chg %
Beginning Fund Balances	7,334,736	9,590,311	3,844,384	4,148,967	4,148,967	8,693,640	4,544,673	110%
<b>Revenues</b>								
<b>Special Revenue Funds</b>								
Recycling	244,186	264,731	440,391	449,735	373,398	355,185	(18,213)	-5%
North Shore Health Department	489,325	550,843	564,962	534,711	527,414	518,939	(54,671)	-10%
Library	570,736	594,539	570,600	575,379	575,148	571,923	(3,225)	-1%
Park and Pond	92,241	91,811	91,086	88,116	84,855	82,744	389	0%
Park & Rec Program Fund	83,480	88,689	93,178	86,556	109,626	103,101	(6,525)	-6%
July 4th Program Fund	28,431	26,048	25,985	31,840	26,450	25,400	950	4%
Street Lighting	23,804	42,182	43,865	43,195	53,666	41,312	(12,354)	-23%
<b>Debt Service Fund</b>	1,359,554	2,559,583	1,108,546	2,156,650	717,050	742,031	24,981	3%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	789,565	881,591	701,434	1,793,565	2,403,310	1,737,217	(666,093)	-28%
TIF No. 2	3,899,708	598,426	560,334	488,970	469,325	489,370	20,045	4%
TIF No. 3	143,817	328,471	317,345	429,357	431,100	429,357	(1,743)	0%
TIF No. 4	34,896	66,175	1,176,085	3,976,691	2,988,700	78,761	(2,909,939)	-97%
<b>Internal Service Fund</b>								
Liability Insurance Fund	121,862	101,904	106,148	95,000	95,000	96,435	-	0%
<b>Total Revenues</b>	<b>7,881,605</b>	<b>6,194,993</b>	<b>5,799,959</b>	<b>10,749,765</b>	<b>8,855,042</b>	<b>5,271,775</b>	<b>(3,626,398)</b>	<b>-41%</b>
<b>Expenditures</b>								
<b>Special Revenue Funds</b>								
Recycling	199,885	508,572	284,601	319,051	351,994	353,695	1,701	0%
North Shore Health Department	532,734	554,779	581,719	533,593	528,158	569,509	(23,658)	-4%
Library	586,178	599,217	589,573	579,557	578,526	604,409	25,883	4%
Park and Pond	87,766	76,336	94,006	84,526	95,819	90,482	(5,337)	-6%
Park & Rec Program Fund	79,288	85,227	84,650	88,008	108,984	104,007	(4,977)	-5%
July 4th Program Fund	27,046	28,351	26,088	25,716	27,392	28,667	1,275	5%
Street Lighting	45,758	46,913	40,446	43,875	51,300	52,917	1,617	3%
<b>Debt Service Fund</b>	1,447,671	2,574,110	1,099,542	749,251	716,051	660,043	(56,008)	-8%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	1,543,201	1,455,541	819,866	1,001,163	1,753,038	3,459,211	1,706,173	97%
TIF No. 2	658,894	2,068,986	1,474,199	1,319,296	1,323,570	694,160	(629,410)	-48%
TIF No. 3	235,507	2,714,567	217,287	625,821	530,433	419,890	(110,543)	-21%
TIF No. 4	37,674	1,136,011	88,554	728,023	757,992	1,525,646	767,654	101%
<b>Internal Service Fund</b>								
Liability Insurance Fund	144,428	92,310	94,845	107,212	107,212	186,135	-	0%
<b>Total Expenditures</b>	<b>5,626,030</b>	<b>11,940,920</b>	<b>5,495,376</b>	<b>6,205,092</b>	<b>6,930,469</b>	<b>8,748,771</b>	<b>1,674,370</b>	<b>24%</b>
<b>Ending Fund Balance</b>	<b>9,590,311</b>	<b>3,844,384</b>	<b>4,148,967</b>	<b>8,693,640</b>	<b>6,073,540</b>	<b>5,216,644</b>		

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2011 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Tax Levy	Actual 2007	Actual 2008	Actual 2009	Adopted Budget 2010	Proposed Budget 2011	Change from 2010 Budget	Chg %
General Fund	\$5,456,514	\$5,587,870	\$5,954,266	\$6,149,620	\$6,247,322	\$ 97,702	1.59%
Library Fund	370,333	387,219	387,219	381,600	385,346	3,746	0.98%
Village Park and Pond Fund	60,000	60,000	60,000	50,000	47,500	(2,500)	(5.00%)
July 4th Program Fund	4,000	4,000	4,000	2,000	-	(2,000)	(100.00%)
Debt Service Fund	786,701	786,701	728,286	716,050	741,031	24,981	3.49%
Capital Improvement Fund	235,447	207,736	231,380	331,380	341,421	10,041	3.03%
Equipment Replacement Fund	262,275	285,250	100,000	-	-	-	0.00%
<b>Total Village Tax Levy</b>	<u>\$7,175,270</u>	<u>\$7,318,776</u>	<u>\$7,465,151</u>	<u>\$7,630,650</u>	<u>\$7,762,620</u>	<u>\$131,970</u>	<u>1.73%</u>

Significant Changes: Budget imposes a 1.59% increase in the General Fund tax levy from 2010 to 2011. This increase covers the cost of the 3% North Shore Fire Department budget increase and the increase in the Veolia refuse contract. No new services were included in this budget. No new personnel are included in this budget.



Russell Van Gompel, Village Manger/Clerk

Posted: October 5, 2010

In the Matter of Adopting the 2011  
Annual Budget and Establishing the Property  
Tax Levy for the Village of Brown Deer

Resolution No. 10-17

**WHEREAS**, the Village Manager has prepared an Annual Budget for the 2011 fiscal year in accordance with the requirements of Charter Ordinance No. 3 of the Brown Deer Village Code; and,

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

**WHEREAS**, a public hearing on the Annual Budget was held November 1, 2010 after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and,

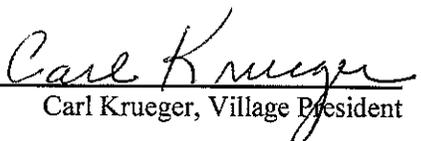
**WHEREAS**, the Village Board adopted certain resolutions relating to borrowing and levying irrevocable taxes sufficient to pay such borrowing; and,

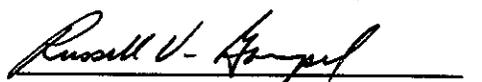
**WHEREAS**, it is necessary to levy a property tax in the amount of \$7,762,620 to fund the expenses of Village government as contained in the 2011 Annual Budget.

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

1. That the 2011 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 2010 tax roll as follows: General Fund \$6,247,322, Capital Improvement Fund \$341,421, Park and Pond Fund \$47,500, Library Fund \$385,346, and Debt Service Fund \$741,031;
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 2011 Annual Budget is not increased.

**PASSED AND ADOPTED** by the Village Board of the Village of Brown Deer this 1st day of November, 2010.

  
Carl Krueger, Village President

  
Russell Van Gompel, Village Manager

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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. All of the Village funds are appropriated funds, but not all fund balances are “spendable” and available for appropriation. The Village’s fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for the Village’s funds, which are classified and defined as follows:

**Governmental Fund Types**

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

**General Fund**

**Special Revenue Funds**

- ✚ Recycling Services Fund
- ✚ North Shore Health Department Fund
- ✚ Library Fund
- ✚ Village Park & Pond Fund
- ✚ Recreation Program Fund
- ✚ 4<sup>th</sup> of July Program Fund
- ✚ Street Lighting Special Assessment Fund

**Debt Service Fund**

**Capital Projects Funds**

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

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

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

**Special Revenue Funds**

- ✚ Village Grant Fund
- ✚ Police Asset Forfeiture Fund

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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

✚ **Enterprise Funds**

- ✚ Water Utility
- ✚ Stormwater Utility
- ✚ Sanitary Sewer Utility

✚ **Internal Service Fund** – Liability Insurance Fund

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

The Village has a total of seventeen budgeted funds; however operationally the Village functions with ten distinct departments. The relationship between the Village's financial fund system and operational departments is shown on page I - 8.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Financial Overview**

**Long Range Visioning**

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

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

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

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

**Brown Deer will be a beautiful suburban village.**

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

**Brown Deer will be a collaborative and entrepreneurial village.**

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

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

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Financial Overview**

**Comprehensive Planning**

In 2008 and 2009 the Village created a Comprehensive Plan to produce a blueprint for achieving this vision. While the entire plan is too lengthy to be included with the annual budget, many of the implementation recommendations shaped the annual budgeting process and priorities. Some of the recommendations, which impacted the decision-making in the 2011 budget, include:

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

Some of these objectives will be implemented through administrative actions and through time of existing staff; however several of these may require a financial impact on the Village. Some of the individual expenditures that are included in the 2011 budget which assist in the implementation of our Comprehensive Plan are as follows:

- ✚ Review of a five year rate plan for Stormwater charges. This ensures that the Village can adequately fund infrastructure improvements necessary to reduce rain runoff into the Milwaukee River and sanitary sewer system.
- ✚ \$10,700 has been appropriated within the Capital Projects Fund for the celebration of Arbor Day and replanting of emerald ash trees within the Village limits.
- ✚ Administrative charges within each TIF provide funding for staff time and resources to be allocated toward continued development projects
- ✚ The 2011 Capital Projects Fund budget includes work to begin along Dean Road in the future. Some of the project funding may be allocated towards sidewalk repair and replacement.

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Financial Overview**

**Economic Factors**

In addition to planning efforts, other factors influenced the 2011 budget, many of which are outside of the Village's control. One significant factor influencing the 2011 budget is the reduction of revenue streams, which the Village had previously relied on. The Village historically has been able to rely on hotel taxes, intergovernmental and interest revenues to keep property tax increases low. Again, during 2010 the Village experienced a budget shortfall in hotel taxes projected to be \$23,000 or 5%. Additionally interest income has continued to remain low with existing rates. In 2008, the Village earned approximately 4.19% on investments as we had some longer term investments with higher returns. At the end of 2009, the Village earned a total of 1.12% on investments. Through August of 2010, the average return has only been 1.57%, but still an increase over 2009. These revenue streams have impacted the 2011 budget and have been compensated for in hopes that they slowly return as the economy picks up. Other changes were addressed in the budget message section of this document.

The Budget Summary – All Funds, starting on page FO-5, provides an overview of revenues and expenditures for all funds within the Village. Actual historical information is presented beginning in 2007 through 2009. The 2010 adopted budget and 2011 proposed budget are also included on this schedule. In addition to showing revenues and expenditures in total, this schedule provides projected beginning and ending equity. Equity within governmental fund types is called fund balance and within proprietary funds is called net assets. The primary difference between the two types of equity is based on the basis of accounting previously described.

Total 2011 budgeted revenues decreased from 2010. This decrease is because in 2010 \$3.8 million in new debt was issued for capital projects in TID #4; \$1.4 million was issued for capital projects in 2010 and 2011. There is only \$685,000 of debt proceeds budgeted in 2011.

Expenditures increased overall from 2010 due to higher debt payments, expected capital projects and a higher aggregate stop loss amount for the Village's liability insurance.

The 2011 Budget for all funds has also been presented by each individual fund beginning on page FO - 5. The following funds are expected to experience increases or decreases of more than 10% in their fund equity for 2011.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Financial Overview**

Fund	Equity Change	Reason for change
North Shore Health Dept	\$ (50,570)	Decrease in revenues, staff retirement costs
Library Fund	(27,876)	Wage increase, draw down of excess fund equity
Park & Pond Fund	(7,738)	Decrease of tax levy, draw down of excess fund equity Elimination of tax levy, draw down of excess fund equity
July 4th Prog Fund	(3,267)	equity 2010 delayed and 2011 projects to be paid out of 2010
Capital Projects Fund	(1,721,994)	borrowing Due to economic conditions increment projections are
TIF #2	(204,790)	less than needed to support debt service.
TIF #4	(1,446,885)	Project costs incurred to be paid out of 2010 borrowing
Stormwater	254,952	User fee increase The aggregate stop loss amount was increased in
Internal Service Fund	(89,700)	2010

**Village of Brown Deer  
Budget Summary - All Funds  
2011 Proposed Budget**

Fund	Special Revenue Funds			
	General Fund	Recycling Fund	North Shore Health Department	Library Fund
<u>2011 Proposed Budget</u>				
<b>Revenues</b>				
Taxes	\$ 6,906,795	\$ -	\$ -	\$ 385,346
Intergovernmental Revenues	1,213,163	64,000	82,573	-
Licenses and Permits	330,130	-	142,975	-
Fines, Forfeitures and Penalties	270,000	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	16,100	272,985	-	36,500
Intergovernmental Charges	-	-	292,729	133,077
Interdepartmental Charges	694,412	-	-	-
Miscellaneous Revenue	154,935	18,200	662	17,000
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<u>9,585,535</u>	<u>355,185</u>	<u>518,939</u>	<u>571,923</u>
<b>Expenditures</b>				
General Government	1,581,715	-	-	-
Public Safety	5,928,730	-	-	-
Public Works	1,433,490	353,695	-	-
Health and sanitation	-	-	569,509	-
Economic Development	473,059	-	-	-
Culture and Recreation	209,113	-	-	604,409
Capital	-	-	-	-
Debt Service	-	-	-	-
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	-	-	-	-
<b>Total Expenditures</b>	<u>9,626,107</u>	<u>353,695</u>	<u>569,509</u>	<u>604,409</u>
<b>Surplus / (Deficit)</b>	<u>(40,572)</u>	<u>1,490</u>	<u>(50,570)</u>	<u>(34,896)</u>
<b>Projected Beginning Equity</b>	<u>1,798,836</u>	<u>158,274</u>	<u>88,678</u>	<u>135,759</u>
<b>Estimated Ending Equity</b>	<u>\$ 1,758,264</u>	<u>\$ 159,764</u>	<u>\$ 38,108</u>	<u>\$ 100,863</u>
<b>Percentage Change in Equity</b>	-2.26%	0.94%	-57.03%	-25.70%

**Village of Brown Deer  
Budget Summary - All Funds  
2011 Proposed Budget**

<b>Fund</b>	<b>Special Revenue Funds</b>				
	<b>Park and Pond Fund</b>	<b>Park and Rec Program Fund</b>	<b>July 4th Program Fund</b>	<b>Street Lighting Fund</b>	<b>Debt Service Fund</b>
<u>2011 Proposed Budget</u>					
<b>Revenues</b>					
Taxes	\$ 47,500	\$ -	\$ -	\$ -	\$ 741,031
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	34,044	96,381	-	38,682	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	1,200	6,720	25,400	2,630	1,000
Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<u>82,744</u>	<u>103,101</u>	<u>25,400</u>	<u>41,312</u>	<u>742,031</u>
<b>Expenditures</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	52,917	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	90,482	104,007	28,667	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	660,043
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<u>90,482</u>	<u>104,007</u>	<u>28,667</u>	<u>52,917</u>	<u>660,043</u>
<b>Surplus / (Deficit)</b>	<u>(7,738)</u>	<u>(906)</u>	<u>(3,267)</u>	<u>(11,605)</u>	<u>81,988</u>
<b>Projected Beginning Equity</b>	<u>44,659</u>	<u>38,212</u>	<u>18,649</u>	<u>183,684</u>	<u>1,438,195</u>
<b>Estimated Ending Equity</b>	<u>\$ 36,921</u>	<u>\$ 37,306</u>	<u>\$ 15,382</u>	<u>\$ 172,079</u>	<u>\$ 1,520,183</u>
<b>Percentage Change in Equity</b>	-17.33%	-2.37%	-17.52%	-6.32%	5.70%

**Village of Brown Deer  
Budget Summary - All Funds  
2011 Proposed Budget**

<b>Fund</b>	<b>Capital Projects Funds</b>			
	<b>Capital Projects Fund</b>	<b>TIF #2 Fund</b>	<b>TIF #3 Fund</b>	<b>TIF #4 Fund</b>
<u>2011 Proposed Budget</u>				
<b>Revenues</b>				
Taxes	\$ 616,321	\$ 476,102	\$ 425,000	\$ 75,988
Intergovernmental Revenues	408,500	1,768	4,357	773
Licenses and Permits	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	-	-	-	-
Intergovernmental Charges	-	-	-	-
Interdepartmental Charges	-	-	-	-
Miscellaneous Revenue	27,210	11,500	-	2,000
Other Financing Sources	685,186	-	-	-
<b>Total Revenues</b>	<u>1,737,217</u>	<u>489,370</u>	<u>429,357</u>	<u>78,761</u>
<b>Expenditures</b>				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and sanitation	-	-	-	-
Economic Development	-	137,061	77,082	169,197
Culture and Recreation	-	-	-	-
Capital	3,459,211	-	-	-
Debt Service	-	557,099	342,808	1,356,449
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	-	-	-	-
<b>Total Expenditures</b>	<u>3,459,211</u>	<u>694,160</u>	<u>419,890</u>	<u>1,525,646</u>
<b>Surplus / (Deficit)</b>	<u>(1,721,994)</u>	<u>(204,790)</u>	<u>9,467</u>	<u>(1,446,885)</u>
<b>Projected Beginning Equity</b>	<u>2,116,570</u>	<u>1,226,511</u>	<u>(599,014)</u>	<u>3,253,499</u>
<b>Estimated Ending Equity</b>	<u>\$ 394,576</u>	<u>\$ 1,021,721</u>	<u>\$ (589,547)</u>	<u>\$ 1,806,614</u>
<b>Percentage Change in Equity</b>	-81.36%	-16.70%	-1.58%	-44.47%

**Village of Brown Deer  
Budget Summary - All Funds  
2011 Proposed Budget**

Fund	Enterprise Funds				Total All Funds
	Water Utility	Storm Water Utility	Sanitary Sewer Utility	Internal Service Fund	
<u>2011 Proposed Budget</u>					
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,674,083
Intergovernmental Revenues	-	-	-	-	1,775,134
Licenses and Permits	-	-	-	-	473,105
Fines, Forfeitures and Penalties	-	-	-	-	270,000
Special Assessments	-	-	-	-	-
Public Charges for Services	1,472,500	872,525	1,212,926	-	4,052,643
Intergovernmental Charges	-	-	-	-	425,806
Interdepartmental Charges	-	-	-	86,135	780,547
Miscellaneous Revenue	137,139	14,500	29,000	10,300	459,396
Other Financing Sources	-	-	-	-	685,186
<b>Total Revenues</b>	<u>1,609,639</u>	<u>887,025</u>	<u>1,241,926</u>	<u>96,435</u>	<u>18,595,900</u>
Expenditures					
General Government	-	-	-	-	1,581,715
Public Safety	-	-	-	-	5,928,730
Public Works	-	-	-	-	1,840,102
Health and sanitation	-	-	-	-	569,509
Economic Development	-	-	-	-	856,399
Culture and Recreation	-	-	-	-	1,036,678
Capital	-	-	-	-	3,459,211
Debt Service	-	-	-	-	2,916,399
Utility Expenses	1,606,557	632,073	1,273,122	-	3,511,752
Internal Service Expenses	-	-	-	186,135	186,135
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,606,557</u>	<u>632,073</u>	<u>1,273,122</u>	<u>186,135</u>	<u>21,886,630</u>
<b>Surplus / (Deficit)</b>	<u>3,082</u>	<u>254,952</u>	<u>(31,196)</u>	<u>(89,700)</u>	<u>(3,290,730)</u>
<b>Projected Beginning Equity</b>	<u>8,078,668</u>	<u>2,243,189</u>	<u>4,155,514</u>	<u>412,203</u>	<u>24,792,086</u>
<b>Estimated Ending Equity</b>	<u>\$ 8,081,750</u>	<u>\$ 2,498,141</u>	<u>\$ 4,124,318</u>	<u>\$ 322,503</u>	<u>\$ 21,501,356</u>
Percentage Change in Equity	0.04%	11.37%	-0.75%	-21.76%	

**Village of Brown Deer  
Budget Summary - All Funds  
2007 - 2011 Budget**

	Total 2007 Actual All Funds	Total 2008 Actual All Funds	Total 2009 Actual All Funds	Total 2010 Budget All Funds	Total 2011 Budget All Funds	Change from 2010 Budget	% Change
<b>Revenues</b>							
Taxes	\$ 8,419,483	\$ 8,902,458	\$ 8,987,402	\$ 9,256,843	\$ 9,674,083	\$ 417,240	4.6%
Intergovernmental Revenues	1,828,162	1,883,389	1,699,032	1,415,400	1,775,134	359,734	21.2%
Licenses and Permits	528,282	613,706	498,516	445,040	473,105	28,065	5.6%
Fines, Forfeitures and Penalties	190,952	234,898	239,217	230,000	270,000	40,000	16.7%
Special Assessments	-	-	43,166	-	-	-	0.0%
Public Charges for Services	3,421,855	3,737,642	3,964,347	4,041,622	4,052,643	11,021	0.3%
Intergovernmental Charges	283,816	306,847	441,696	428,483	425,806	(2,677)	-0.6%
Interdepartmental Charges	401,698	412,728	381,808	778,038	780,547	2,509	0.7%
Miscellaneous Revenue	1,241,131	1,367,752	961,332	4,333,203	459,396	(3,873,807)	-403.0%
Other Financing Sources	3,920,503	1,849,258	1,599,361	2,873,905	685,186	(2,188,719)	-136.8%
<b>Total Revenues</b>	<b>20,235,882</b>	<b>19,308,678</b>	<b>18,815,877</b>	<b>23,802,534</b>	<b>18,595,900</b>	<b>\$ (5,206,634)</b>	<b>-27.7%</b>
<b>Expenditures</b>							
General Government	1,431,503	1,457,901	1,590,425	1,512,551	1,581,715	69,164	4.3%
Public Safety	5,312,327	5,481,920	5,579,463	5,670,998	5,928,730	257,732	4.6%
Public Works	1,556,829	1,926,878	1,630,195	1,749,976	1,840,102	90,126	5.5%
Health and sanitation	532,734	554,781	589,155	532,279	569,509	37,230	6.3%
Economic Development	829,565	5,675,732	1,633,191	1,921,219	856,399	(1,064,820)	-65.2%
Culture and Recreation	966,082	986,805	997,274	978,312	1,036,678	58,366	5.9%
Capital	1,543,201	1,455,541	787,453	1,001,163	3,459,211	2,458,048	312.2%
Debt Service	1,491,319	3,029,800	1,694,559	1,953,294	2,916,399	963,105	56.8%
Utility Expenses	2,910,352	3,396,730	3,262,607	3,477,683	3,511,752	34,069	1.0%
Internal Service Expenses	144,428	92,310	94,845	93,626	186,135	92,509	97.5%
Other Financing Uses	512,410	285,992	-	3,152	-	(3,152)	0.0%
<b>Total Expenditures</b>	<b>17,230,750</b>	<b>24,344,391</b>	<b>17,859,166</b>	<b>18,894,253</b>	<b>21,886,630</b>	<b>2,992,377</b>	<b>16.8%</b>
Surplus / (Deficit)	3,005,132	(5,035,713)	956,711	4,908,281	(3,290,730)	(8,199,011)	-857.0%
Projected Beginning Equity	21,658,059	24,663,191	19,627,478	19,883,805	24,792,086	4,908,281	25.0%
Estimated Ending Equity	\$ 24,663,191	\$ 19,627,478	\$ 20,584,190	\$ 24,792,086	\$ 21,501,356	(3,290,730)	-16.0%

Note: 2011 beginning equity is taken from individual fund projected ending 2010, not the 2010 budgeted ending fund balance

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

**Revenue Overview**

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

Fund Type	Summary of Significant Revenues				
	Actual 2007	Actual 2008	Actual 2009	Budget 2010	Budget 2011
<b>Taxes</b>					
Property Taxes	\$ 5,456,514	\$ 5,587,870	\$ 5,963,320	\$ 6,149,620	\$ 6,247,322
Hotel Taxes	560,072	594,277	433,153	460,000	449,186
PILOT	178,658	200,566	219,885	205,000	220,000
<b>Intergovernmental Revenues</b>					
State Shared Revenues	280,927	280,714	280,714	238,606	248,006
Computer Exemption	354,568	289,972	244,956	230,000	299,955
Expenditure Restraint Prog	259,822	248,685	225,426	220,993	224,127
Transportation Aids	470,727	463,848	450,687	455,091	441,436
<b>Charges for Services</b>					
Water charges	1,380,024	1,423,513	1,394,958	1,661,250	1,609,639
Stormwater charges	743,626	747,766	744,944	742,000	872,525
Sanitary Sewer charges	951,260	1,191,308	1,226,339	1,279,388	1,212,926
<b>Other Financing Sources</b>					
Debt issues	3,920,503	1,767,227	1,599,361	4,763,648	1,144,582
<b>Total</b>	<b>\$ 14,556,701</b>	<b>\$ 12,795,746</b>	<b>\$ 12,783,742</b>	<b>\$ 16,405,596</b>	<b>\$ 12,969,704</b>
All revenues	\$ 20,190,170	\$ 19,290,557	\$ 18,815,877	\$ 23,802,534	\$ 18,595,900
Total	72.10%	66.33%	67.94%	68.92%	69.74%

**TAXES**

**Property taxes**

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

**Assessed and Equalized Values**

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

**Village of Brown Deer  
2011  
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**Revenue Overview**

equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. In addition, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

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

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

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

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

**Village of Brown Deer  
Tax Levy Statistics  
2011 Budget**

Taxing Fund	Actual 2007	Actual 2008	Actual 2009	Adopted Budget 2010	Proposed Budget 2011	Change from 2010 Budget	Chg %
General Fund	\$ 5,456,514	\$ 5,587,870	\$ 5,954,266	\$ 6,149,620	\$ 6,247,322	\$ 97,702	1.59%
Library Fund	370,333	387,219	387,219	381,600	385,346	3,746	0.98%
Village Park and Pond Fund	60,000	60,000	60,000	50,000	47,500	(2,500)	-5.00%
July 4th Program Fund	4,000	4,000	4,000	2,000	-	(2,000)	-100.00%
Debt Service Fund	786,701	786,701	728,286	716,050	741,031	24,981	3.49%
Capital Improvement Fund	235,447	207,736	231,380	331,380	341,421	10,041	3.03%
Equipment Replacement Fund	262,275	285,250	100,000	-	-	-	0.00%
<b>Total Village Tax Levy</b>	<b>\$ 7,175,270</b>	<b>\$ 7,318,776</b>	<b>\$ 7,465,151</b>	<b>\$ 7,630,650</b>	<b>\$ 7,762,620</b>	<b>\$ 131,970</b>	<b>1.73%</b>
Change from previous year	205,877	143,506	146,375	165,499	131,970		
% Change from previous year	2.95%	2.00%	2.00%	2.22%	1.73%		

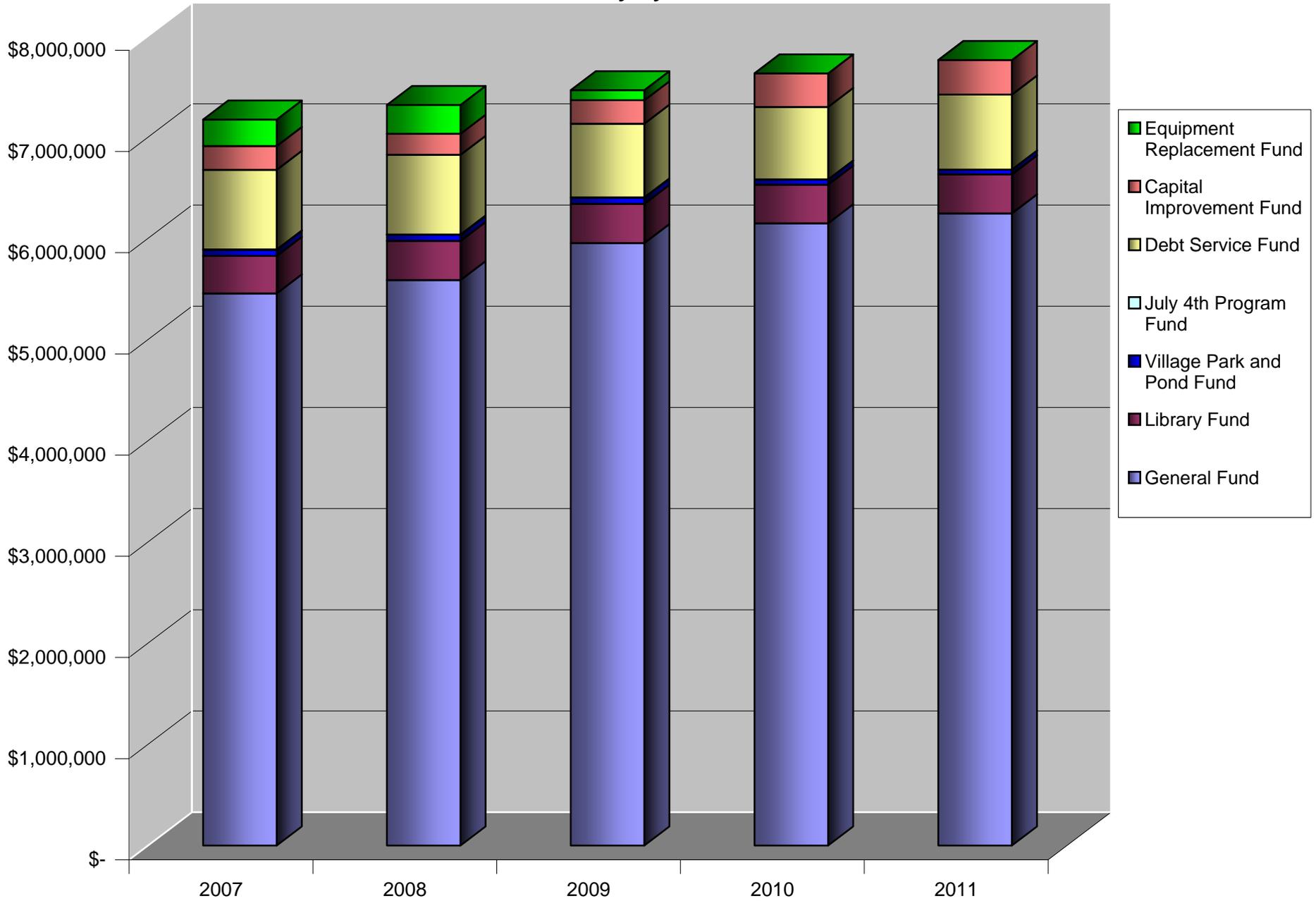
**ESTIMATED TID OUT**

Assessed Valuation	\$ 878,167,625	\$ 855,846,223	\$ 1,067,745,487	\$ 1,059,631,655	\$ 971,422,559	\$ (88,209,096)	-8.32%
Assessed Tax Rate	8.1707	8.5515	6.9915	7.2012	7.9910	0.7898	10.97%
Equalized	1,054,384,100	1,106,121,700	1,110,473,800	1,085,019,600	1,038,268,300	(46,751,300)	-4.31%
Tax Rate	6.8052	6.6166	6.7225	7.0327	7.4765	0.4438	6.31%
Fair Market Ratio	83.29%	77.37%	96.15%	97.66%	93.56%		

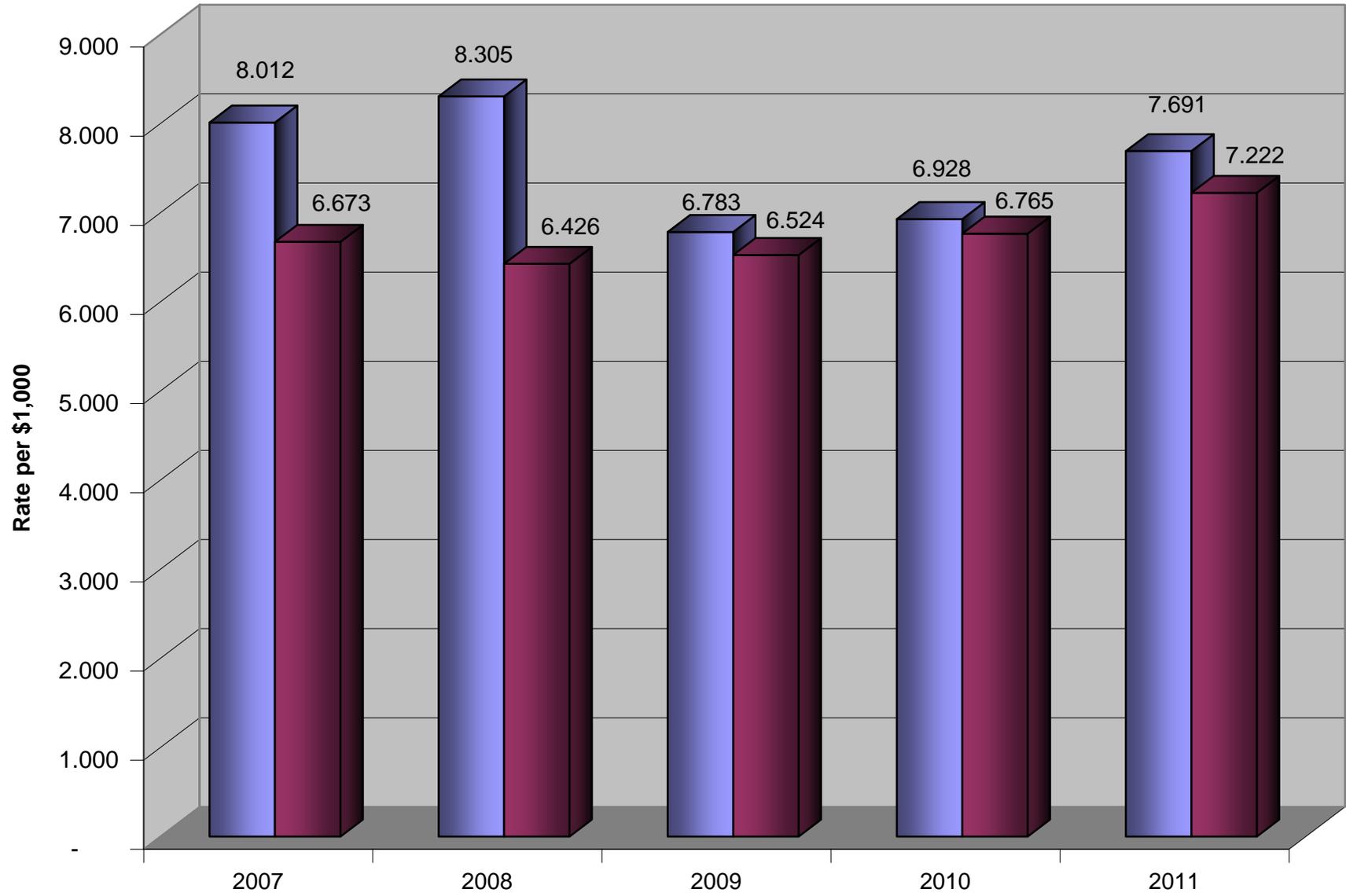
Lottery Credit	\$ 120.35	\$ 105.43	\$ 100.02	\$ 100.02	\$ 100.02	-	0.00%
Average Residence	143,600	143,600	173,130	171,514	152,488	(19,026)	-10.99%
<b>Average tax bill</b>	<b>1,173.32</b>	<b>1,228.00</b>	<b>1,210.44</b>	<b>1,235.11</b>	<b>1,218.53</b>		
Change from previous year	29.15	54.68	(17.56)	24.67	(16.58)	(16.58)	

\*\*\* Included in the 2011 assessed valuation is an estimate for manufacturing of \$36,214,000.

### Tax Levy By Fund



### Assessed and Equalized Tax Rate Trends



**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Revenue Overview**

**Hotel Taxes**

There are four hotels located within the Village of Brown Deer. The Village ordinances assess a 7% tax on room sales at all hotels within the Village. The fourth hotel was opened in mid-2008. The 2009 budget amount of \$625,000 was based on the 2007 total revenues of \$560,070 plus an estimate for the new hotel. The actual revenues in 2008 totaled \$594,276, which included approximately 6 months of revenue from the new hotel. Actual revenues in 2009 declined substantially from 2007 and 2008 due to the economic climate. Total hotel taxes for 2009 came in at \$433,000, which was \$ 192,000 below the budget. Hotel taxes are expected to come in roughly 5% below the 2010 budget amount at \$436,000 based on the current revenue received and the trend of increased travel and revenue during the summer and holiday months. The 2011 budget was established using the 2010 projected revenues with a 3% increase expecting that economic conditions will improve and travel would increase in 2011.

**Payments In Lieu of Taxes**

Public water utilities within Wisconsin are assessed payments in lieu of taxes as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the average plant and inventory value of the utility, including infrastructure. This average value is then multiplied by the current year's assessment ratio and then by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State Statutes. The 2011 budget amount was estimated based on the 2009 actual amount paid and increased slightly in 2011.

**INTERGOVERNMENTAL REVENUES**

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

**State Shared Revenues**

State shared revenues were originally based on a local share of the State's income tax. This was originally begun in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The annual change in amounts was tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. During the State's annual budget process for their fiscal year 2009-2010, these payments were reduced by a maximum of 15%. The State notifies the Village annually in mid-September of the estimated State Shared Revenue amount for the following calendar year. The Village was notified that the 2011 payment would be \$248,006, which is a 0.16% reduction from the 2010 amount received.

**Expenditure Restraint Program**

In order to qualify for this program a municipality must have a mill rate of at least five mills. Additionally the increase to the General Fund budget the prior year must be less than or equal to an inflation factor plus a growth factor. The inflation factor equals the average percentage change in the US consumer price index for all urban consumers determined by the US

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Revenue Overview**

Department of Labor for the twelve-month period from October 1st to September 30th, of the year prior to the budget year. During the 2009-2010 State budget process a floor of 3% was set on this index. The growth factor is established based on new construction within the municipality. The growth factor for the Village of Brown Deer for 2009-2010 was 1.37%. The amount of the payment depends on the State's budget process because the total payment is determined and then prorated based on eligible communities' mill rates exceeding five mills. In 2009, the State decreased the payments to all villages by 10%, which resulted in a decrease to the Village's payment of just less than 10%. The Village was notified that the State estimated payment for 2011 is \$224,127, which is a 1% increase from 2010.

**Computer Exemption Aid**

In 1997, Wisconsin Act 237 exempted business computers from personal property taxes beginning with the 1999 property tax levy. A State payment called exempt computer aid was provided to municipalities to offset this loss. The State provides the estimated equalized value for computers within the Village. The equalized value of this equipment is then multiplied by the Village's equalized tax rate to determine the amount of the payment. Due to the timing of the value information received, no estimate for 2011 has been received. For conservative purposes, the Village has estimated the 2011 amount to be the same as what we received in 2010.

**Transportation Aids**

Transportation aids are provided to communities based on a rolling average of the last six years spending on road construction and street maintenance. The State provides funding for a percentage of these costs as determined by the State budget process. The Village received notification that the 2011 estimated payment for transportation aids was \$441,436. The six-year average costs for the Village decreased from 2010 to 2011 from \$2,482,470 to \$2,455,292 or approximately 1.10%. However, the State's sharing formula increased in 2011 from 17.95% to 17.97%. Future amounts for these aid payments are unknown as the percentage reimbursed depends upon other communities' spending as well as the State budget.

**CHARGES FOR SERVICES**

**Recycling Charges**

In addition to refuse service, the Village collects materials for recycling at resident homes. During 2008, the Village changed refuse and recycling providers to allow residents to utilize a single stream recycling service. Operationally this resulted in the purchase of new recycling carts for each residence. Charges for recycling service are placed on resident tax bills for collection purposes. The 2008 tax bills (which provide revenue for 2009) included two charges related to recycling. The first charge was \$45, which covers the recycling service charge. The second charge was \$56 and covered the purchase of a new cart for the recycling program. The cart charge was a one-time charge to residents. The Village experienced a sharp decline in revenues from the sale of recyclable materials. This decrease combined with an increase in the tipping fees to be paid to the state and higher than expected recycling service fees resulted in the need to increase the 2010 recycling service charge.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Revenue Overview**

The 2011 budget includes a \$68 annual recycling charge, which is the same as 2010. It is anticipated that this rate could support existing service levels for the next several years and a long range rate analysis is shown on page FO-19.

**Water Utility Charges**

Water rates are approved by the Wisconsin Public Service Commission. The rates in effect for 2009 were effective beginning on September 1, 2007. The Village purchases water from Milwaukee Water Works and experienced an increase in rates of 3.8% effective September 1, 2009. Milwaukee Water Works did not increase rates in 2010, but are estimating a 13% increase in 2011. Water revenue is projected to be down in 2011 due to reduced water sales due to economic conditions, water conservation, and Badger Meter moving. The purchase of water is down 30% from the 2010 budget to the 2011 budget because the 2010 budget was estimating a 36% increase for Milwaukee Water Works, which never occurred.

**Stormwater Utility Charges**

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at \$7.55 per Equivalent Run-off Unit (ERU), \$22.95 per quarter. ERU's were allocated based residential vs. non-residential status. Single family homes were assessed at 1 ERU, multi-family at 0.4 ERU per dwelling unit. Non-residential properties were assessed based on the following formula:

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

Approximately 8,200 ERU's are currently billed on a quarterly basis. As the \$7.55 / ERU charge was designed to be used for five years, the Village reviewed Stormwater rates in depth again during 2009. This review included projecting revenues and expenses over the next five years and included capital project spending and borrowing as identified in the Village's Five Year Capital Plan. Staff recommends that Stormwater rates be increased bi-annually in order to coordinate rate increases with the Village's Sanitary Sewer utility rate increases as described below.

The Stormwater rate is increased in the recommended 2011 budget to \$8.84 per ERU, \$26.51 per quarter. Page FO-20 summarizes the estimated five year projections and anticipated rate increases.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Revenue Overview**

**Sanitary Sewer Utility Charges**

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for maintenance of sewer infrastructure assets. Sanitary Sewer rates are broken into several components on customer's bills: Village volumetric charges, Village connection charges, MMSD volumetric, and MMSD connection charges. The MMSD charges are passed on to directly mirror the costs paid by the Village to MMSD each quarter. Village charges were increased in 2010. As part of the five year planning process these rates were reviewed using the same process used for Stormwater rate review. It was determined that Sanitary Sewer rate increases would alternate with increases proposed for the Stormwater utility.

The 2011 budget does not include an increase for residential customers for the Village rates. The five-year projections and anticipated rate increases can be found on page FO-21.

**OTHER FINANCING SOURCES**

**Debt Proceeds**

It is anticipated that the Village will issue one debt instrument in 2011 for roughly \$685,000. The proceeds will be recognized and spent out of the Capital Improvement Fund for various capital projects throughout the Village. The individual projects are detailed in the 2011 budget Capital Project Fund section.

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

	Est. Actual 2010	Adopted Budget 2011	2012	2013	2014	2014
Projected Reserves	\$ 27,590	\$ 158,274	\$ 159,764	\$ 154,180	\$ 141,381	\$ 121,222
Revenues - Annual Fee	\$ 277,780	\$ 277,780	\$ 277,780	\$ 277,780	\$ 277,780	\$ 281,865
Other Revenues	171,955	77,405	77,405	77,405	77,405	77,405
Expenses (excluding depreciation)	<u>(319,051)</u>	<u>(353,695)</u>	<u>(360,769)</u>	<u>(367,984)</u>	<u>(375,344)</u>	<u>(382,851)</u>
Net change in "cash"	<u>130,684</u>	<u>1,490</u>	<u>(5,584)</u>	<u>(12,799)</u>	<u>(20,159)</u>	<u>(23,581)</u>
<b>Ending "cash" position</b>	<b><u>\$ 158,274</u></b>	<b><u>\$ 159,764</u></b>	<b><u>\$ 154,180</u></b>	<b><u>\$ 141,381</u></b>	<b><u>\$ 121,222</u></b>	<b><u>\$ 97,641</u></b>
Recommended reserves:	\$ 88,424	\$ 90,192	\$ 91,996	\$ 93,836	\$ 95,713	\$ 97,627
Shortage from recommended reserves	<u>\$ 69,850</u>	<u>\$ 69,572</u>	<u>\$ 62,184</u>	<u>\$ 47,545</u>	<u>\$ 25,509</u>	<u>\$ 14</u>
Total customers	4,085					
Rate per year	\$68	\$68	\$68	\$68	\$68	\$69

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

	2010	2011	2012	2013	2014	2015
Projected Reserves	\$ 582,234	\$ 539,144	\$ 464,685	\$ 506,831	\$ 623,110	\$ 672,505
Revenues	\$ 756,000	\$ 872,850	\$ 872,850	\$ 989,700	\$ 989,700	\$ 1,106,550
Debt Proceeds	-	49,035	680,500	345,000	180,000	145,000
Expenses (excluding depreciation)	(454,300)	(463,386)	(472,654)	(482,107)	(491,749)	(501,584)
Capital purchases, net of grants	(15,000)	(188,465)	(680,500)	(345,000)	(180,000)	(145,000)
Principal payments and new interest	(329,790)	(344,493)	(358,050)	(391,314)	(448,557)	(312,237)
Net change in "cash"	(43,090)	(74,459)	42,146	116,279	49,394	292,729
<b>Ending reserve position</b>	<u>\$ 539,144</u>	<u>\$ 464,685</u>	<u>\$ 506,831</u>	<u>\$ 623,110</u>	<u>\$ 672,505</u>	<u>\$ 965,234</u>
Recommended reserves:						
Operations	\$ 115,847	\$ 118,163	\$ 120,527	\$ 122,937	\$ 125,396	\$ 127,904
Subsequent Year's Debt Service	427,364	430,415	452,301	496,915	349,592	348,104
Total recommended reserves	<u>543,211</u>	<u>548,578</u>	<u>572,828</u>	<u>619,852</u>	<u>474,988</u>	<u>476,008</u>
Shortage from recommended reserves	<u>\$ (4,067)</u>	<u>\$ (83,893)</u>	<u>\$ (65,996)</u>	<u>\$ 3,258</u>	<u>\$ 197,517</u>	<u>\$ 489,226</u>
Estimated ERU's	8,200					
ERU rate per year	91.80	91.80	106.05	106.05	120.30	120.30
Recommended Rate Increase - Annual Basis per ERU	-	14.25	-	14.25	-	14.25

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

	Est. Actual 2010	2011	2012	2013	2014	2015
Projected Reserves	\$ 393,762	\$ 344,058	\$ 286,382	\$ 278,501	\$ 257,314	\$ 248,968
Village User fees	\$ 617,586	\$ 617,586	\$ 671,866	\$ 671,866	\$ 726,146	\$ 780,426
Other Revenues (excludes MMSD charges)	25,500	25,755	26,013	26,273	26,535	26,801
Debt Proceeds	315,000	190,026	175,000	175,000	175,000	200,000
Expenses (excluding depreciation & MMSD)	(561,063)	(572,284)	(583,730)	(595,405)	(607,313)	(619,459)
Capital purchases, net of grants	(327,000)	(190,026)	(175,000)	(175,000)	(175,000)	(200,000)
Principal payments and new interest	(119,727)	(128,733)	(122,029)	(123,922)	(153,714)	(756,705)
Net change in "cash"	<u>(49,704)</u>	<u>(57,676)</u>	<u>(7,880)</u>	<u>(21,188)</u>	<u>(8,345)</u>	<u>(568,937)</u>
<b>Ending reserve position</b>	<u>\$ 344,058</u>	<u>\$ 286,382</u>	<u>\$ 278,501</u>	<u>\$ 257,314</u>	<u>\$ 248,968</u>	<u>\$ (319,969)</u>
Recommended reserves:						
Operations	\$ 143,071	\$ 145,932	\$ 148,851	\$ 151,828	\$ 154,865	\$ 157,962
Debt Service	<u>162,808</u>	<u>165,402</u>	<u>164,619</u>	<u>191,597</u>	<u>170,696</u>	<u>167,537</u>
Total recommended reserves	<u>305,879</u>	<u>311,334</u>	<u>313,470</u>	<u>343,425</u>	<u>325,561</u>	<u>325,499</u>
Shortage from recommended reserves	<u>\$ 38,179</u>	<u>\$ (24,953)</u>	<u>\$ (34,969)</u>	<u>\$ (86,112)</u>	<u>\$ (76,592)</u>	<u>\$ (645,468)</u>
Current Average Residential Annual Bill	\$128	\$128	\$139	\$139	\$151	\$162
Recommended Rate Increase - on an Annual Basis:	11.25	-	11.25	-	11.25	11.25
Percentage Rate increase	9.62%	0.00%	8.79%	0.00%	8.08%	7.48%

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

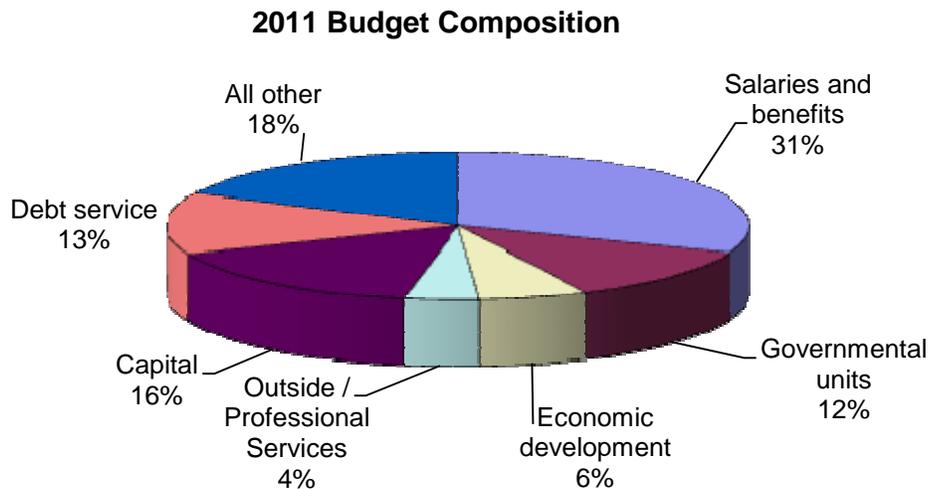
**Expenditure Overview**

The Budget Summary – All Funds, starting on page FO-5, lists expenditures by function such as general government, public safety, public works, health and sanitation, economic development, culture and recreation, capital, debt service, utility, internal service and other financing sources. The remainder of the budget document provides a more detail listing based on funding and departments. However, it might be beneficial to review expenditures on how they are spent or categorized into groups of similar types of expenditures. In this budget, types of expenditures are identified by object categories.

The table below breaks down total expenditures into object categories:

<u>Fund Type</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2011 Budget</u>
Salaries	\$ 4,529,631	\$ 4,538,412	\$ 4,857,284	\$ 4,743,405	\$ 4,857,262
Benefits	1,626,568	1,847,000	1,989,706	1,989,706	1,912,044
Governmental units	2,550,259	2,741,711	2,070,724	2,901,863	2,596,382
Economic development	390,454	5,250,099	1,581,458	1,494,840	1,324,328
Outside / Professional					
Services	852,917	925,496	984,716	1,053,006	894,427
Capital	1,607,507	1,796,814	819,866	1,986,538	3,459,211
Debt service	1,160,976	1,253,174	1,694,559	1,953,294	2,916,399
All other	3,488,940	3,756,809	3,501,785	3,916,294	3,926,577
<b>Total</b>	<b><u>\$ 16,207,252</u></b>	<b><u>\$ 22,109,515</u></b>	<b><u>\$ 17,500,098</u></b>	<b><u>\$ 20,038,946</u></b>	<b><u>\$ 21,886,630</u></b>

The graph below summarizes the composition of the 2011 budgeted expenditures by function:



**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Expenditure Overview**

Because the Village is a service provider rather than a manufacturer of goods, the majority of our operating expenditures are for salaries and benefits. Approximately one-third of our total expenditures are for salaries and benefits. This has remained relatively constant over the past several years. Wages within the 2011 Budget show a 2% increase on January 1<sup>st</sup> and a 2% increase on July 1<sup>st</sup>. The Village has two collective bargaining units, the Wisconsin Professional Police Association (WPPA) and AFSCME. WPPA has settled a contract for 2011, but AFSCME has not. No new positions have been included in the 2011 budget. Additionally, an unfilled police position is not being filled until September 1<sup>st</sup> in the 2011 Manager's recommended budget. The Village was granted a 0% health insurance rate increase for 2011.

The category called governmental units includes payments to other governmental agencies for services. The Village participates in a number of joint service efforts with other jurisdictions to provide services in the most effective manner. The participation in joint services results in payments to other governmental units. These payments in 2011 include \$2,001,031 to the North Shore Fire Department for fire and emergency medical services, \$580,000 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, and \$15,351 to Milwaukee Area Domestic Animal Control for animal control services.

The all other category includes utility expenses of \$3,511,752, property and general liability insurance coverage costs of \$186,135, estimated fuel costs of \$82,300 and other utility (gas, electric and internal water/sewer) charges of \$146,390.

The next two pages, FO-24 and FO-25, show salary and benefit trend data for the last five years.

Full time equivalent positions for 2009, 2010 and the 2011 budget are illustrated on page FO-26. A full time equivalent represents 2080 employee hours and may represent one full time employee or multiple part-time employees, with the exception of the Village Board and Municipal Judge. These elected officials are not considered to be full time employees of the Village, however are shown as one full time equivalent for purposes of this table. The actual salaries in 2009 for the Public Works Department are split between public works, recycling, and storm and sanitary sewer funds. The salaries are allocated based on actual time spent in each functional area and the split between full time equivalent positions. The Park and Recreation Program Fund does not hire permanent employees thus there are no full time equivalents shown. Full time equivalent employees are presented for the Water Utility, however salary and benefit totals for this fund are not included in the salary and benefit schedules as utility labor is charged to the various water functions and/or capitalized in accordance with State of Wisconsin Public Service Commission regulations.

**Village of Brown Deer  
Summary of Salary Expenditures  
2011 Budget**

Department	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Change	Chg %
<b>General Fund</b>							
<b>General Government</b>							
Village Board	\$ 15,425	\$ 15,600	\$ 26,300	\$ 27,000	\$ 27,000	\$ -	0%
Municipal Court	66,603	66,411	75,091	66,471	92,810	26,339	40%
Village Manager	150,555	169,344	164,722	162,585	162,029	(556)	0%
Administrative Services	188,554	192,810	206,003	217,473	202,848	(14,625)	-7%
Village Hall	<u>12,161</u>	<u>15,593</u>	<u>15,671</u>	<u>15,707</u>	<u>13,618</u>	<u>(2,089)</u>	<u>-13%</u>
<b>Total General Government</b>	<b>433,298</b>	<b>459,758</b>	<b>487,787</b>	<b>489,236</b>	<b>498,305</b>	<b>9,069</b>	<b>2%</b>
<b>Public Safety</b>							
Police	2,266,167	2,338,091	2,512,633	2,449,773	2,515,003	65,230	3%
<b>Public Works</b>							
Administration	213,140	202,032	149,087	157,585	169,226	11,641	7%
Street/Traffic Operations	205,517	35,709	27,233	31,899	31,786	(113)	0%
Sidewalk Operations	4,853	4,636	4,897	4,514	4,859	345	8%
Winter Operations	55,205	93,782	83,764	77,554	58,633	(18,921)	-24%
Forestry Operations	29,259	26,350	64,885	56,486	60,803	4,317	8%
Municipal Complex	78,555	89,175	110,895	102,118	109,874	7,756	8%
Refuse	<u>-</u>	<u>5,161</u>	<u>2,425</u>	<u>8,518</u>	<u>8,018</u>	<u>(500)</u>	<u>-6%</u>
<b>Total Public Works</b>	<b>586,529</b>	<b>456,845</b>	<b>443,186</b>	<b>438,674</b>	<b>443,199</b>	<b>4,525</b>	<b>1%</b>
Community Services	282,949	280,793	301,472	286,907	294,422	7,515	3%
Park and Recreation	<u>130,244</u>	<u>139,289</u>	<u>142,676</u>	<u>137,787</u>	<u>142,958</u>	<u>5,171</u>	<u>4%</u>
<b>Total General Fund</b>	<b><u>3,699,187</u></b>	<b><u>3,674,776</u></b>	<b><u>3,887,754</u></b>	<b><u>3,802,377</u></b>	<b><u>3,893,887</u></b>	<b><u>91,510</u></b>	<b><u>2%</u></b>
<b>Other Funds</b>							
Recycling Fund	16,357	26,708	19,588	28,365	29,936	1,571	6%
North Shore Health Department	303,471	327,328	339,144	337,089	314,214	(22,875)	-7%
Library	290,225	305,430	322,148	314,830	323,599	8,769	3%
Village Park and Pond	44,611	44,836	50,099	50,099	44,366	(5,733)	-11%
Park and Recreation Program Fund	50,931	40,792	58,709	59,059	76,692	17,633	30%
July 4th Program Fund	2,096	2,232	2,500	1,200	1,200	-	0%
Stormwater Utility	85,800	76,720	122,800	100,733	115,408	14,675	15%
Sanitary Sewer Utility	<u>36,953</u>	<u>39,590</u>	<u>54,542</u>	<u>49,653</u>	<u>57,960</u>	<u>8,307</u>	<u>17%</u>
<b>Total Other Funds</b>	<b><u>830,444</u></b>	<b><u>863,636</u></b>	<b><u>969,530</u></b>	<b><u>941,028</u></b>	<b><u>963,375</u></b>	<b><u>22,347</u></b>	<b><u>2%</u></b>
<b>Total Village-Wide</b>	<b><u>\$ 4,529,631</u></b>	<b><u>\$ 4,538,412</u></b>	<b><u>\$ 4,857,284</u></b>	<b><u>\$ 4,743,405</u></b>	<b><u>\$ 4,857,262</u></b>	<b><u>\$ 113,857</u></b>	<b><u>2.40%</u></b>

**Village of Brown Deer  
Summary of Benefit Expenditures  
2011 Budget**

Department	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	Change	Chg %
<b>General Fund</b>							
General Government							
Village Board	\$ 1,180	\$ 1,194	\$ 2,012	\$ 2,066	\$ 2,066	\$ -	0%
Municipal Court	10,834	9,898	10,236	12,996	17,268	4,272	33%
Village Manager	79,296	67,116	62,442	72,635	78,944	6,309	9%
Administrative Services	66,135	61,835	61,268	84,600	87,640	3,040	4%
Other General Government	22,405	21,629	21,620	20,600	20,600	-	0%
Village Hall	830	1,193	1,199	1,202	1,042	(160)	-13%
Total General Government	180,680	162,865	158,777	194,099	207,560	13,461	7%
Public Safety							
Police	944,649	957,806	1,069,790	1,127,697	1,239,448	111,751	10%
Public Works							
Administration	114,210	91,683	67,960	78,946	91,213	12,267	16%
Street/Traffic Operations	7,639	15,326	12,470	16,078	17,185	1,107	7%
Sidewalk Operations	2,221	2,486	2,267	2,289	2,645	356	16%
Winter Operations	21,868	36,367	31,936	32,914	27,018	(5,896)	-18%
Forestry Operations	10,256	9,924	30,041	28,622	33,048	4,426	15%
Municipal Complex	30,334	42,170	51,295	51,748	59,752	8,004	15%
Refuse	-	2,221	1,021	3,891	4,362	471	12%
Total Public Works	186,528	200,177	196,990	214,488	235,223	20,735	10%
Community Services	140,684	123,302	146,654	145,387	166,483	21,096	15%
Park and Recreation	50,989	50,989	55,727	58,077	63,330	5,253	9%
<b>Total General Fund</b>	<u>1,503,530</u>	<u>1,495,139</u>	<u>1,627,938</u>	<u>1,739,748</u>	<u>1,912,044</u>	<u>172,296</u>	<u>10%</u>
<b>Other Funds</b>							
Recycling Fund	4,033	9,553	9,270	10,916	10,709	(207)	-2%
North Shore Health Department	133,856	118,795	118,018	129,266	134,771	5,505	4%
Library	141,174	120,063	141,008	120,612	136,696	16,084	13%
Village Park and Pond	3,412	2,985	3,833	3,832	3,394	(438)	-11%
Park and Recreation Program Fund	3,900	4,162	6,014	6,729	6,455	(274)	-4%
July 4th Program Fund	160	170	192	92	92	-	0%
Stormwater Utility	38,953	37,253	57,939	50,347	60,547	10,200	20%
Sanitary Sewer Utility	17,982	22,864	25,494	24,928	28,686	3,758	15%
<b>Total Other Funds</b>	<u>343,470</u>	<u>315,845</u>	<u>361,768</u>	<u>346,722</u>	<u>-</u>	<u>34,628</u>	<u>10%</u>
<b>Total Village-Wide</b>	<u>\$ 1,847,000</u>	<u>\$ 1,810,984</u>	<u>\$ 1,989,706</u>	<u>\$ 2,086,470</u>	<u>\$ 1,912,044</u>	<u>\$ 206,924</u>	<u>10%</u>

**Village of Brown Deer  
Summary of Full Time Equivalent Employees  
2011 Budget**

Department	2008 Actual	2009 Actual	2010 Budget	2011 Budget
<b>General Fund</b>				
<b>General Government</b>				
Village Board **	7.00	7.00	7.00	7.00
Municipal Court	2.66	2.63	2.63	2.71
Village Manager	2.54	2.44	2.38	2.38
Administrative Services	4.08	3.47	4.22	3.86
Village Hall	0.47	0.47	0.47	0.47
<b>Total General Government</b>	<b>16.75</b>	<b>16.01</b>	<b>16.70</b>	<b>16.42</b>
<b>Public Safety</b>				
Police	38.74	37.28	37.00	38.00
Public Works	13.12	8.35	8.98	8.98
Community Services	5.16	5.22	5.22	5.22
Park and Recreation	3.26	3.26	3.26	3.26
<b>Total General Fund</b>	<b>77.03</b>	<b>70.12</b>	<b>71.16</b>	<b>71.88</b>
<b>Other Funds</b>				
Recycling Fund	-	0.86	0.89	0.89
North Shore Health Department	5.98	5.98	5.98	5.98
Library	9.85	9.87	9.74	9.74
Village Park and Pond	2.37	2.37	2.37	2.37
Park and Recreation Program Fund	-	-	-	-
July 4th Program Fund	-	-	-	-
Water Utility	4.30	4.30	4.30	4.30
Stormwater Utility	-	2.59	2.06	2.06
Sanitary Sewer Utility	-	1.14	1.00	1.00
<b>Total Other Funds</b>	<b>22.50</b>	<b>27.10</b>	<b>26.34</b>	<b>26.34</b>
<b>Total Village-Wide</b>	<b>99.53</b>	<b>97.22</b>	<b>97.50</b>	<b>98.22</b>

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

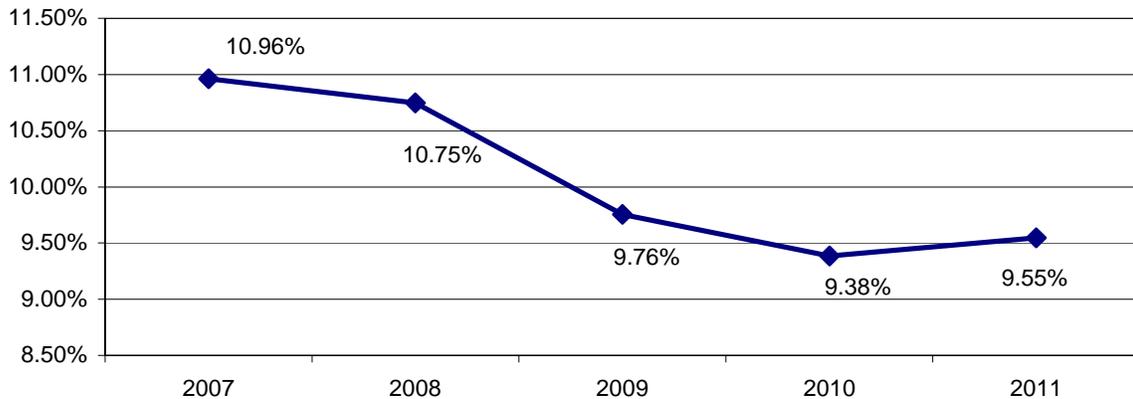
**Debt Management**

In accordance with Wisconsin State Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The table below shows the debt limit and total outstanding general obligation debt for the last several years as well as budgeted amounts for 2011 (including potential new debt issues for 2011 capital projects):

<b>Outstanding Debt vs Debt Limit</b>					
	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Est. Actual 2010</b>	<b>Budget 2011</b>
Debt limit	\$ 53,764,610	\$ 56,949,630	\$ 57,208,645	\$ 56,400,170	\$ 53,740,210
Outstanding General Obligation Debt	\$19,820,280	\$18,815,943	\$18,877,216	\$21,982,788	\$21,149,056
<b>General Obligation Debt as a % of limit</b>	<b>36.86%</b>	<b>33.04%</b>	<b>33.00%</b>	<b>38.98%</b>	<b>39.35%</b>

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

**Debt Service Levy as a Percentage of the Total Levy**



**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**General Fund**

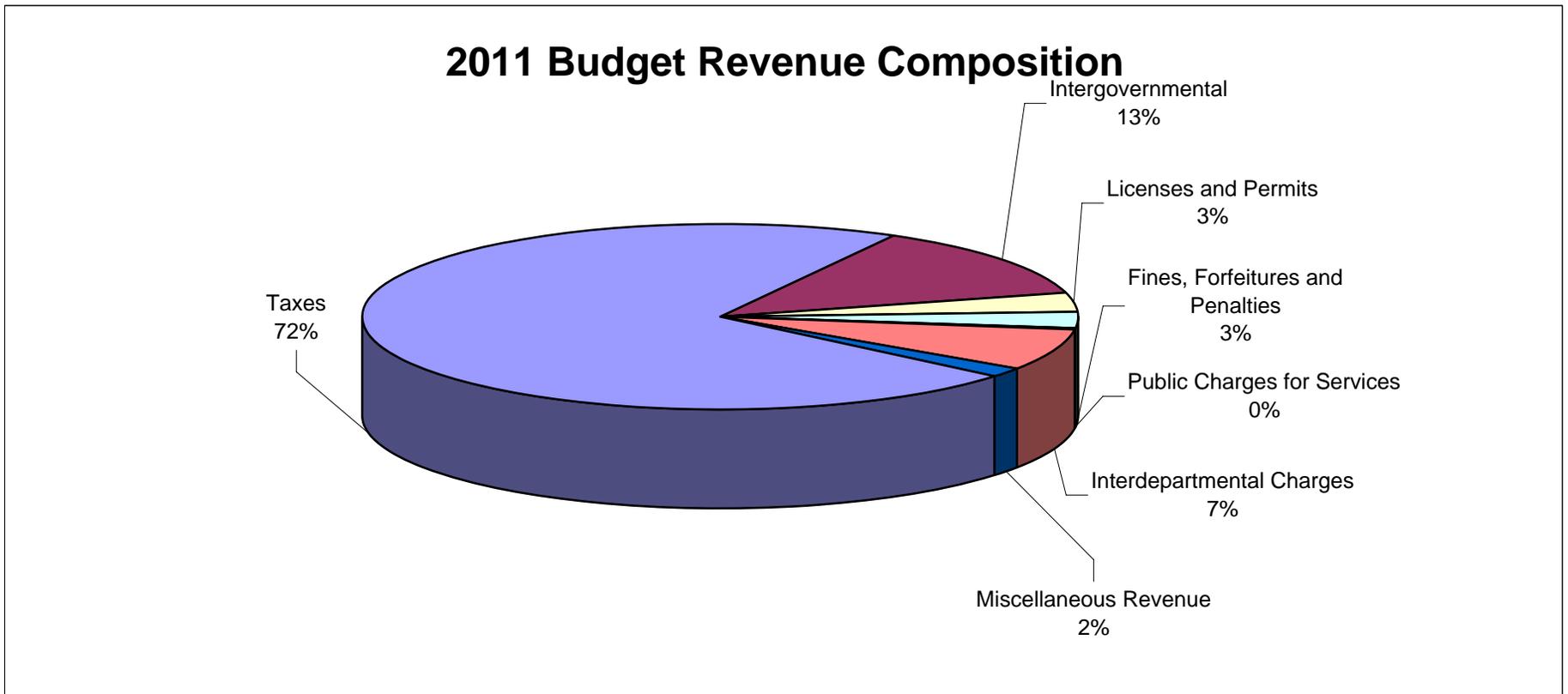
The General Fund is the primary operating fund of the Village. This fund accounts for the financial resources of the Village, which are not accounted for in any other fund. Principal revenue sources are property tax, hotel taxes, utility taxes, licenses, permits and state shared revenues. The General 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  
2011 Budget**

	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>								
Taxes	\$ 6,195,244	\$ 6,382,713	\$ 6,616,357	\$ 6,814,620	\$ 6,805,608	\$ 6,916,508	\$ 101,888	1.50%
Intergovernmental	1,413,931	1,347,790	1,242,034	1,135,129	1,209,404	1,213,524	78,395	6.91%
Licenses and Permits	418,859	479,036	413,860	354,080	311,540	330,130	(23,950)	-6.76%
Fines, Forfeitures and Penalties	190,952	234,898	239,217	250,000	230,000	270,000	20,000	8.00%
Public Charges for Services	15,455	23,098	30,086	15,500	16,613	16,100	600	3.87%
Interdepartmental Charges	180,978	185,704	381,808	694,412	694,412	694,412	-	0.00%
Miscellaneous Revenue	441,752	324,509	157,310	197,355	190,494	164,935	(32,420)	-16.43%
Other Financing Sources	-	-	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>8,857,171</b>	<b>8,977,748</b>	<b>9,080,672</b>	<b>9,461,096</b>	<b>9,458,071</b>	<b>9,605,609</b>	<b>144,513</b>	<b>1.53%</b>
<b>Expenditures</b>								
<b>General Government</b>								
Village Board	\$ 26,240	\$ 21,989	\$ 29,251	\$ 35,366	\$ 34,300	\$ 33,884	\$ (1,482)	-4.19%
Municipal Court	100,511	82,240	93,554	93,742	96,639	98,337	4,595	4.90%
Village Attorney	130,244	140,297	163,253	133,300	133,300	135,432	2,132	1.60%
Village Manager	256,125	265,076	246,587	262,220	257,020	258,109	(4,111)	-1.57%
Administrative Services	338,498	334,026	355,102	397,008	364,195	387,765	(9,243)	-2.33%
Other General Government	441,447	486,118	560,548	507,114	504,690	508,425	1,311	0.26%
Village Hall	138,438	128,155	128,513	128,114	122,407	128,405	291	0.23%
<b>Total General Government</b>	<b>1,431,503</b>	<b>1,457,901</b>	<b>1,576,808</b>	<b>1,556,864</b>	<b>1,512,551</b>	<b>1,550,357</b>	<b>19,291</b>	<b>1.24%</b>
<b>Public Safety</b>								
Police	3,381,261	3,480,774	3,544,666	3,804,976	3,633,368	3,865,525	60,549	1.59%
Fire	1,931,066	2,001,146	2,034,797	2,037,680	2,037,630	2,099,839	62,159	3.05%
<b>Total Public Safety</b>	<b>5,312,327</b>	<b>5,481,920</b>	<b>5,579,463</b>	<b>5,842,656</b>	<b>5,670,998</b>	<b>5,965,364</b>	<b>175,358</b>	<b>3.00%</b>
<b>Public Works</b>								
Administration	331,141	298,621	325,963	241,931	243,289	257,901	15,970	6.60%
Street/Traffic Operations	191,249	183,954	154,387	167,977	187,677	167,367	(610)	-0.36%
Sidewalk Operations	9,937	8,359	-	9,553	7,271	9,141	(412)	-4.31%
Winter Operations	127,182	196,796	128,173	178,218	185,059	151,013	(27,205)	-15.27%
Forestry Operations	58,611	44,175	65,448	88,408	87,593	93,405	4,997	5.65%
Municipal Complex	224,266	257,808	239,027	268,416	266,016	272,332	3,916	1.46%
Refuse	368,800	381,680	394,275	449,565	449,565	460,248	10,683	2.38%
<b>Total Public Works</b>	<b>1,311,186</b>	<b>1,371,393</b>	<b>1,307,274</b>	<b>1,404,068</b>	<b>1,426,470</b>	<b>1,411,407</b>	<b>18,489</b>	<b>1.32%</b>
Community Services	439,111	425,633	448,169	454,592	452,122	467,929	13,337	2.93%
Park and Recreation	185,804	197,674	202,957	202,199	200,505	209,113	6,914	3.42%
Other Financing Uses	14,437	72,217	13,600	-	3,152	-	-	0.00%
<b>Total Expenditures</b>	<b>8,694,368</b>	<b>9,006,739</b>	<b>9,128,272</b>	<b>9,460,379</b>	<b>9,265,798</b>	<b>9,604,170</b>	<b>143,791</b>	<b>1.52%</b>
<b>Revenues less Expenditures</b>	<b>162,803</b>	<b>(28,991)</b>	<b>(47,600)</b>	<b>717</b>	<b>192,273</b>	<b>1,439</b>	<b>722</b>	
<b>Fund Balance Beginning</b>	<b>1,527,236</b>	<b>1,690,039</b>	<b>1,661,048</b>	<b>1,613,448</b>	<b>1,613,448</b>	<b>1,805,721</b>		
<b>Ending Fund Balance</b>	<b>\$ 1,690,039</b>	<b>\$ 1,661,048</b>	<b>\$ 1,613,448</b>	<b>\$ 1,614,165</b>	<b>\$ 1,805,721</b>	<b>\$ 1,807,160</b>		
<b>Fund balance as a Percentage of Expenditures</b>			<b>17.68%</b>	<b>17.06%</b>		<b>18.82%</b>		
<b>Fund Balance Low Range 15%</b>			<b>\$ 1,369,241</b>	<b>\$ 1,419,057</b>		<b>\$ 1,440,625</b>		
<b>Fund Balance High Range 25%</b>			<b>\$ 2,282,068</b>	<b>\$ 2,365,095</b>		<b>\$ 2,401,042</b>		

**Village of Brown Deer  
Summary of General Fund Revenues  
2011 Budget**

Revenue	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
Taxes	\$6,195,244	\$6,382,713	\$6,616,357	\$ 6,814,620	\$ 5,155,930	\$ 6,805,608	\$6,916,508	\$ 101,888	1%
Intergovernmental	1,413,931	1,347,790	1,242,034	1,135,129	223,428	1,209,404	1,213,524	78,395	7%
Licenses and Permits	418,859	479,036	413,860	354,080	125,240	311,540	330,130	(23,950)	-7%
Fines, Forfeitures and Penalties	190,952	234,898	239,217	250,000	118,151	230,000	270,000	20,000	8%
Public Charges for Services	15,455	23,098	30,086	15,500	5,363	16,613	16,100	600	4%
Interdepartmental Charges	180,978	185,704	381,808	694,412	27,210	694,412	694,412	-	0%
Miscellaneous Revenue	441,752	324,509	157,310	197,355	78,280	190,494	164,935	(32,420)	-16%
Other Financing Sources	-	-	-	-	-	-	-	-	0%
<b>Total General Fund Revenues</b>	<b>\$8,857,171</b>	<b>\$8,977,748</b>	<b>\$9,080,672</b>	<b>\$ 9,461,096</b>	<b>\$ 5,733,602</b>	<b>\$ 9,458,071</b>	<b>\$9,605,609</b>	<b>\$ 144,513</b>	<b>2%</b>

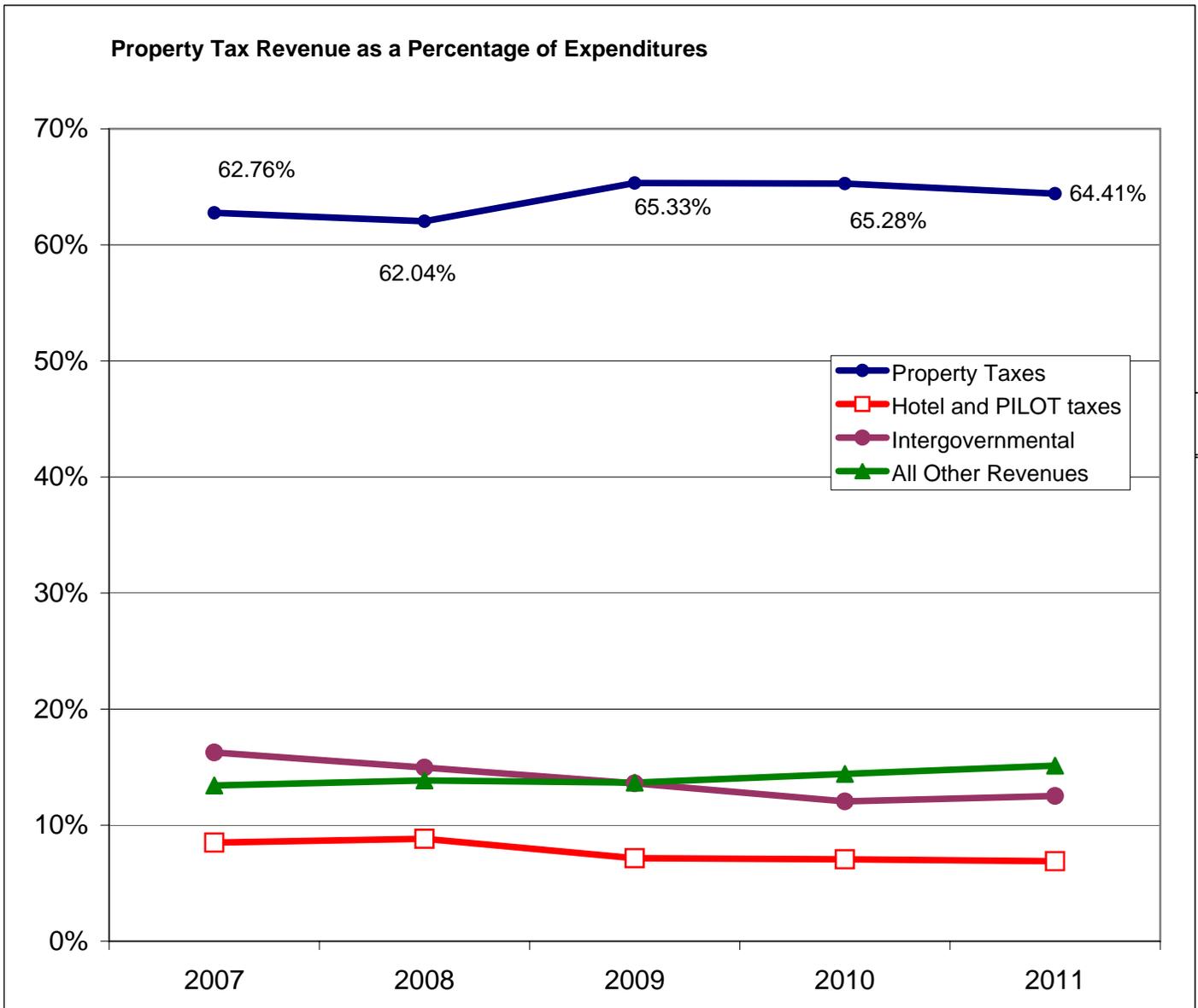


**Village of Brown Deer  
General Fund Revenues by Type vs. Expenditures  
2011 Budget**

	Actual 2007	Actual 2008	Actual 2009	Approved Budget 2010	Adopted Budget 2011
Total General Fund Expenditures	\$ 8,694,368	\$ 9,006,739	\$ 9,128,272	\$ 9,420,959	\$ 9,698,898

Expenditures Funded by:

Property Taxes	62.76%	62.04%	65.33%	65.28%	64.41%
Hotel and PILOT taxes	8.50%	8.82%	7.15%	7.06%	6.90%
Intergovernmental	16.26%	14.96%	13.61%	12.05%	12.51%
All Other Revenues	13.42%	13.86%	13.66%	14.41%	15.12%



**Village of Brown Deer  
General Fund Revenues  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Taxes</b>										
010-000-411-00-10	Property Taxes	\$ 5,456,514	\$ 5,587,870	\$ 5,963,320	\$ 6,149,620	\$ 5,044,068	\$ 6,149,620	\$ 6,247,322	\$ 97,702	2%
010-000-412-00-10	Hotel Room Taxes	560,072	594,277	433,153	460,000	111,862	436,103	449,186	(10,814)	-2%
010-000-413-00-10	Water Utility Taxes	178,658	200,566	219,885	205,000	-	219,885	220,000	15,000	7%
	Total Taxes	6,195,244	6,382,713	6,616,357	6,814,620	5,155,930	6,805,608	6,916,508	127,178	2%
<b>Intergovernmental</b>										
010-000-431-10-20	Other Grants	-	15,411	400	-	-	-	-	-	0%
010-000-434-00-10	State Shared Revenues	280,927	280,714	280,714	238,606	-	248,397	248,006	9,400	4%
010-000-434-00-20	Fire Dues	32,902	46,342	33,078	-	-	-	-	-	0%
010-000-434-00-30	Computer Exemption	354,568	289,972	244,956	230,000	-	296,985	299,955	69,955	30%
010-000-434-00-40	Expenditure Restraint Program	259,822	248,685	225,348	220,993	-	217,901	224,127	3,134	1%
010-000-435-20-00	Public Safety	14,985	2,818	6,850	-	591	591	-	-	0%
010-000-435-30-10	Transportation Aids	470,727	463,848	450,687	445,530	222,837	445,530	441,436	(4,094)	-1%
	Total Intergovernmental	1,413,931	1,347,790	1,242,034	1,135,129	223,428	1,209,404	1,213,524	78,395	7%
<b>Licenses and Permits</b>										
010-000-441-10-10	Liquor & Malt Beverage Licenses	10,245	10,500	20,560	10,200	11,320	11,745	10,500	300	3%
010-000-441-20-10	Bartender Licenses	4,620	4,320	3,930	4,000	720	4,000	4,000	-	0%
010-000-441-20-15	Cigarette Licenses	650	725	600	600	500	500	600	-	0%
010-000-441-20-20	Soda Water Licenses	1,610	1,380	1,395	1,400	945	1,400	1,400	-	0%
010-000-441-20-30	Peddling and Other	5,349	5,895	6,355	5,500	6,435	7,715	6,500	1,000	18%
010-000-441-20-40	Cable TV Franchise Fee	128,320	139,875	165,341	147,000	40,975	160,000	163,200	16,200	11%
010-000-441-20-50	Electrical Licenses	6,275	5,750	6,000	5,500	3,950	5,500	5,500	-	0%
010-000-442-00-10	Bicycle Licenses	75	70	40	30	5	30	30	-	100%
010-000-442-00-20	Dog/Cat Licenses	6,860	6,056	7,372	6,500	4,997	6,500	6,500	-	0%
010-000-443-00-10	Building Permits	118,517	162,267	97,943	77,000	21,945	40,000	44,000	(33,000)	-43%
010-000-443-00-20	Electrical Permits	39,033	33,317	31,814	25,000	8,707	18,000	23,000	(2,000)	-8%
010-000-443-00-30	Plumbing Permits	26,728	19,660	18,046	17,000	5,363	11,000	15,000	(2,000)	-12%
010-000-443-00-40	Heating and A/C Permits	27,624	33,951	21,222	25,000	7,178	18,000	22,000	(3,000)	-12%
010-000-444-00-10	Zoning Application Fees	5,550	1,700	2,950	3,000	-	1,000	1,500	(1,500)	-50%
010-000-444-00-20	Board of Appeals	750	150	1,050	350	-	-	350	-	0%
010-000-444-00-30	Building Board Fees	2,330	2,710	2,290	2,000	580	2,000	2,000	-	0%
010-000-449-20-10	Compliance Certificates	20,750	18,000	17,250	14,000	8,550	14,000	14,000	-	0%
010-000-449-20-20	Miscellaneous Permits	-	100	70	-	45	100	-	-	0%
010-000-449-30-10	Culverts	125	100	50	-	-	50	50	50	0%
010-000-449-30-20	R-O-W Permits	13,448	32,511	9,582	10,000	3,025	10,000	10,000	-	0%
	Total Licenses and Permits	418,859	479,036	413,860	354,080	125,240	311,540	330,130	(23,950)	-7%

**Village of Brown Deer  
General Fund Revenues  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	<b>Fines, forfeitures and Penalties</b>									
010-000-451-00-10	Fines, forfeitures and Penalties	190,952	234,898	239,217	250,000	118,151	230,000	270,000	20,000	8%
	<b>Public Charges</b>									
	General Government									
010-000-461-10-10	Photocopies	341	291	96	200	51	150	100	(100)	-50%
010-000-461-10-20	Record Certification	500	680	785	500	385	510	500	-	0%
010-000-461-10-25	Certification Revenue Reserved	240	340	370	300	190	300	300	-	0%
010-000-461-10-30	Sale of Materials	75	22	47	-	10	20	-	-	0%
010-000-461-10-50	Other Charges	-	50	150	-	-	10	-	-	0%
	Public Safety									
010-000-462-10-10	Photocopies	1,847	2,015	2,750	2,000	1,071	2,000	2,000	-	0%
010-000-462-10-15	Alarm Service Fees	8,678	9,220	15,990	8,000	360	8,000	8,000	-	0%
010-000-462-10-30	Other Charges	2,244	5,178	4,917	3,000	1,553	3,000	3,000	-	0%
	Engineering/Public Works									
010-000-463-00-10	Engineering Services	1,380	2,305	1,203	1,000	745	1,500	1,200	200	20%
010-000-463-00-20	DPW Services	150	2,848	3,178	500	975	1,100	1,000	500	100%
	Sanitation and Utilities									
010-000-464-20-20	Recycling Rebate	-	151	600	-	23	23	-	-	0%
	Total Public Charges	15,455	23,098	30,086	15,500	5,363	16,613	16,100	600	4%
	<b>Interdepartmental Charges</b>									
010-000-473-50-50	NSHD	6,600	6,600	21,842	39,021	-	39,021	39,021	-	0%
010-000-474-10-10	TIF #2 Charges	54,879	50,000	105,672	132,061	-	132,061	132,061	-	0%
010-000-474-10-20	TIF #3 Charges	-	1,800	13,211	173,269	-	173,269	76,582	(96,687)	-56%
010-000-474-10-30	TIF #4 Charges	-	-	842	72,510	-	72,510	169,197	96,687	133%
010-000-474-20-40	Street Lighting Administration	-	-	6,000	6,000	-	6,000	6,000	-	0%
	Sewer Utility									
010-000-474-40-10	Admin, Labor & Benefits	8,700	7,500	48,500	81,138	-	81,138	81,138	-	0%
010-000-474-40-20	Equipment & Materials	3,276	7,425	6,883	5,000	-	5,000	5,000	-	0%
010-000-474-40-25	Engineering Services	-	700	-	-	-	-	-	-	0%
010-000-474-40-30	Computer Rental Charges	-	500	-	-	-	-	-	-	0%
	Storm Water Utility									
010-000-474-41-10	Admin, Labor & Benefits	27,000	25,000	48,500	37,437	-	37,437	37,437	-	0%
010-000-474-41-20	Equipment & Materials	54,829	51,041	58,314	50,000	-	50,000	50,000	-	0%
010-000-474-41-25	Engineering Services	-	1,500	-	-	-	-	-	-	0%
010-000-474-41-30	Computer Rental Charges	-	600	-	-	-	-	-	-	0%
	Water Utility									
010-000-474-42-10	Admin, Labor & Benefits	25,338	17,891	54,463	65,303	27,210	65,303	65,303	-	0%
010-000-474-42-20	Equipment & Materials	356	364	720	350	-	350	350	-	0%

**Village of Brown Deer  
General Fund Revenues  
2011 Budget**

		2007	2008	2009	2010	6/1/2010	2010	2011	Change	
Account Number	Account Name	Actual	Actual	Actual	Amended Budget	Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
010-000-474-42-30	Computer Rental Charges	-	2,128	-	-	-	-	-	-	0%
010-000-474-42-35	Rent Income	-	4,176	-	-	-	-	-	-	0%
	Recycling Fund									
010-000-474-43-10	Admin, Labor & Benefits	-	-	7,171	23,823	-	23,823	23,823	-	0%
010-000-474-43-20	Equipment & Materials	-	8,480	9,691	8,500	-	8,500	8,500	-	0%
	Total Interdepartmental Charges	180,978	185,704	381,808	694,412	27,210	694,412	694,412	-	0%
	<b>Miscellaneous Revenue</b>									
010-000-481-00-10	Interest on Investments	338,029	228,550	85,302	100,000	53,290	95,000	100,000	-	0%
010-000-481-00-20	Interest on Taxes	50,238	29,716	33,415	30,000	17,910	31,000	32,000	2,000	7%
010-000-482-00-10	Ameritech Monopole Lease	7,935	7,935	8,431	7,935	3,802	7,935	7,935	-	0%
010-000-482-00-20	Insurance Dividends/Premiums	41,372	22,218	24,523	10,000	-	10,000	10,000	-	0%
010-000-482-00-50	Miscellaneous Revenue	2,540	25,971	4,009	44,420	1,139	44,420	15,000	(29,420)	-66%
010-000-483-00-10	Equipment Sales	-	-	1,497	5,000	-	-	-	(5,000)	-100%
010-000-484-00-10	Worker's Compensation Revenue	-	7,707	132	-	-	-	-	-	0%
010-000-484-00-50	Damage to/Loss of Property	1,638	2,412	-	-	2,139	2,139	-	-	0%
	Total Miscellaneous Revenue	441,752	324,509	157,310	197,355	78,280	190,494	164,935	(32,420)	-16%
	<b>Other Financing Sources</b>									
010-000-492-20-00	Transfer from Other Funds	-	-	-	-	-	-	-	-	0%
010-000-483-00-10	Sale of Fixed Assets	-	-	-	-	-	-	-	-	0%
	Total Other Financing Sources	-	-	-	-	-	-	-	-	0%
	Total Revenues	\$ 8,857,171	\$ 8,977,748	\$ 9,080,672	\$ 9,461,096	\$ 5,733,602	\$ 9,458,071	\$ 9,605,609	\$ 169,804	2%

**Village of Brown Deer  
General Fund Expenditures Department Summary  
2011 Budget**

Department	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>General Government</b>									
Village Board	\$ 26,240	\$ 21,989	\$ 29,251	\$ 35,366	\$ 16,015	\$ 34,300	\$ 33,884	\$ (1,482)	-4%
Municipal Court	100,511	82,240	93,554	93,742	38,976	96,639	98,337	4,595	5%
Village Attorney	130,244	140,297	163,253	133,300	49,719	133,300	135,432	2,132	2%
Village Manager	256,125	265,076	246,587	262,220	102,485	257,020	258,109	(4,111)	-2%
Administrative Services	338,498	334,026	355,102	397,008	130,982	364,195	387,765	(9,243)	-2%
Other General Government	441,447	486,118	560,548	507,114	123,148	504,690	508,425	1,311	0%
Village Hall	138,438	128,155	128,513	128,114	45,800	122,407	128,405	291	0%
<b>Total General Government</b>	<b>1,431,503</b>	<b>1,457,901</b>	<b>1,576,808</b>	<b>1,556,864</b>	<b>507,124</b>	<b>1,512,551</b>	<b>1,550,357</b>	<b>19,291</b>	<b>1%</b>
<b>Public Safety</b>									
Police	3,381,261	3,480,774	3,544,666	3,804,976	1,497,873	3,633,368	3,865,525	60,549	2%
Fire	1,931,066	2,001,146	2,034,797	2,037,680	1,012,118	2,037,630	2,099,839	62,159	3%
<b>Total Public Safety</b>	<b>5,312,327</b>	<b>5,481,920</b>	<b>5,579,463</b>	<b>5,842,656</b>	<b>2,509,991</b>	<b>5,670,998</b>	<b>5,965,364</b>	<b>175,358</b>	<b>3%</b>
<b>Public Works</b>									
Administration	331,141	298,621	325,963	241,931	134,551	243,289	257,901	15,970	7%
Street/Traffic Operations	191,249	183,954	154,387	167,977	39,071	187,677	167,367	(610)	0%
Sidewalk Operations	9,937	8,359	-	9,553	-	7,271	9,141	(412)	-4%
Winter Operations	127,182	196,796	128,173	178,218	112,791	185,059	151,013	(27,205)	-15%
Forestry Operations	58,611	44,175	65,448	88,408	59,929	87,593	93,405	4,997	6%
Municipal Complex	224,266	257,808	239,027	268,416	107,103	266,016	272,332	3,916	1%
Refuse	368,800	381,680	394,275	449,565	159,576	449,565	460,248	10,683	2%
<b>Total Public Works</b>	<b>1,311,186</b>	<b>1,371,393</b>	<b>1,307,274</b>	<b>1,404,068</b>	<b>613,022</b>	<b>1,426,470</b>	<b>1,411,407</b>	<b>18,489</b>	<b>1%</b>
<b>Community Services</b>	<b>439,111</b>	<b>425,633</b>	<b>448,169</b>	<b>454,592</b>	<b>188,787</b>	<b>452,122</b>	<b>467,929</b>	<b>13,337</b>	<b>3%</b>
<b>Park and Recreation</b>	<b>185,804</b>	<b>197,674</b>	<b>202,957</b>	<b>202,199</b>	<b>87,091</b>	<b>200,505</b>	<b>209,113</b>	<b>6,914</b>	<b>3%</b>
<b>Other Financing Uses</b>	<b>14,437</b>	<b>72,217</b>	<b>13,600</b>	<b>-</b>	<b>-</b>	<b>3,152</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 8,694,368</b>	<b>\$ 9,006,739</b>	<b>\$ 9,128,272</b>	<b>\$ 9,460,379</b>	<b>\$ 3,906,015</b>	<b>\$ 9,265,798</b>	<b>\$ 9,604,170</b>	<b>143,791</b>	<b>2%</b>

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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

**DEPARTMENT ACTIVITY MEASURES:**

	2007	2008	2009	2010 Est.	2011
Activity	Actual	Actual	Actual	Actual	Budgeted
Resolutions passed	38	33	20	26	30
Ordinances passed	8	13	10	12	15
Public hearings	13	14	10	10	15

**OBJECTIVES ACCOMPLISHED IN 2010:**

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Village Board**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

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

**Village of Brown Deer**  
**General Fund Expenditures**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Village Board									
010-110-511-10-10	Salaries & Wages	\$ 15,425	\$ 15,600	\$ 23,200	\$ 27,000	\$ 11,250	\$ 27,000	\$ 27,000	\$ -	0%
010-110-511-15-15	FICA	1,180	1,194	1,775	2,066	861	2,000	2,066	-	0%
010-110-511-20-20	Professional Services	-	-	-	-	-	-	-	-	0%
010-110-511-30-10	Office Supplies, Equip & Expense	5,082	296	214	300	350	800	300	-	0%
010-110-511-45-10	Professional Memberships	4,085	4,116	3,957	5,000	3,554	4,000	3,518	(1,482)	-30%
010-110-511-45-30	Professional Training	468	783	105	1,000	-	500	1,000	-	0%
	Total Village Board Expenditure	\$ 26,240	\$ 21,989	\$ 29,251	\$ 35,366	\$ 16,015	\$ 34,300	\$ 33,884	\$ (1,482)	-4%

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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, and commitments
- ✚ Complete registration information for programs such as MATC-Youth AODA Group Dynamics, and MATC-Defensive Driving, Brown Deer Police Department-Second Chance Program.
- ✚ Prepare supporting documentation and fees for transfer cases judicial recusal, jury demands, and appeals.
- ✚ Answer questions from public, defendants, and attorneys on monies due and general court procedures.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Municipal Court**

**STAFFING:**

Position (FTE)	2009	2010 Est.		2011
	Actual	Actual	2010 Budget	Budget
Judge	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00
Assistant Court Clerk	0.66	0.66	0.63	0.71
Total	2.66	2.66	2.63	2.71

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Completed entry of all the records that were backlogged from the conversion to the current records management software.
- ✚ Proposed a plan for a records management software that is more efficient and effective.
- ✚ Completed entry of 2008 and 2009 outstanding debts into the Tax Revenue Interception Program (TRIP). This accomplishment will result in increased revenue in 2011.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Implement the plan for conversion to a new records management software allowing for greater internal control and more financial accuracy.
- ✚ With the implementation of the new records management software we plan to process any backlog of warrants and driver's license suspensions, which will increase revenue.

**BUDGET SUMMARY:**

- ✚ The 2011 budget salaries, Wisconsin retirement, and FICA accounts have been increased showing that the assistant court clerk will be working one additional day per week starting September 1<sup>st</sup> to help in the conversion process to the proposed new records management software.
- ✚ Overtime has also been reduced whenever possible.

**Village of Brown Deer**  
**General Fund Expenditures**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Municipal Court									
010-120-512-10-10	Salaries & Wages	\$ 66,603	\$ 62,859	\$ 68,102	\$ 65,471	\$ 29,608	\$ 69,790	\$ 70,355	\$ 4,884	7%
010-120-512-14-00	Overtime	8,147	3,552	455	1,000	330	850	850	(150)	-15%
010-120-512-15-10	WI Retirement	4,731	4,523	6,328	7,312	2,924	7,400	7,234	(78)	-1%
010-120-512-15-15	FICA	5,667	5,031	5,180	5,085	2,264	5,200	5,382	297	6%
010-120-512-15-20	Group Insurance	436	344	449	599	209	599	613	14	2%
010-120-512-20-20	Professional Services	214	329	312	400	32	350	350	(50)	100%
010-120-512-26-25	Commitments	9,398	3,878	10,865	10,000	3,143	9,875	10,000	-	0%
010-120-512-30-10	Office Supplies, Equip & Expense	2,924	568	184	2,000	165	1,000	1,000	(1,000)	-50%
010-120-512-30-30	Service Fees	-	25	-	-	-	-	-	-	0%
010-120-512-39-15	Witness Fees	90	-	85	100	-	50	100	-	0%
010-120-512-45-10	Professional Memberships	220	725	1,495	725	80	725	815	90	12%
010-120-512-45-30	Professional Training	2,081	406	100	1,050	222	800	1,638	588	56%
	Total Municipal Court Expenditures	\$ 100,511	\$ 82,240	\$ 93,554	\$ 93,742	\$ 38,976	\$ 96,639	\$ 98,337	\$ 4,595	5%

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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.

**SERVICES PROVIDED:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est.	2011
				Actual	Budgeted
Public meeting attended	65	65	65	66	66
Ordinances reviewed	100-200	100-200	New code	50-100	50-100
Contracts reviewed	20%	20%	20%	20%	20%
Cases in progress	35	35	35	35	35
Union contracts settled	1	1	0	2	2

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Village Attorney									
010-130-513-21-10	Village Attorney Services	\$ 109,323	\$ 122,187	\$ 110,296	\$ 111,300	\$ 41,689	\$ 111,300	\$ 112,932	\$ 1,632	1%
010-130-513-21-15	Other Legal Services	1,409	1,903	15,159	2,000	880	2,000	2,500	500	100%
010-130-513-21-20	Labor Legal Services	19,512	16,208	37,798	20,000	7,150	20,000	20,000	-	0%
010-130-513-45-10	Professional Memberships	-	-	-	-	-	-	-	-	0%
	<b>Total Village Attorney Expenditures</b>	<b>\$ 130,244</b>	<b>\$ 140,297</b>	<b>\$ 163,253</b>	<b>\$ 133,300</b>	<b>\$ 49,719</b>	<b>\$ 133,300</b>	<b>\$ 135,432</b>	<b>\$ 2,132</b>	<b>2%</b>

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 alternative strategies to accomplish them. The Village Manager directs the use of human and fiscal resources toward accomplishment of goals and appraises the Village Board regarding the results.

**SERVICES PROVIDED:**

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

**STAFFING:**

Position (FTE)	2009 Actual	2010 Est. Actual	2010 Budget	2011 Budget
Village Manager	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Intern	0.29	0.29	0.28	0.28
Clerical	0.15	0.15	0.10	0.10
Total	<u>2.44</u>	<u>2.44</u>	<u>2.38</u>	<u>2.38</u>

\*\*\*Staffing levels have not changed from 2010 to 2011.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Village Manager**

**DEPARTMENT ACTIVITY MEASURES:**

Activity				2010 Est.	2011
	2007 Actual	2008 Actual	2009 Actual	Actual	Budgeted
Elections occurring	2	4	2	3	4
Votes cast	3,071	14,177	2,214	9,143	7,214
Voter turnout	15%	44%	13%	39%	21%
Packets prepared	164	163	155	165	165
Liquor license	20	19	19	19	19
Soda license	93	93	93	89	90
Operators permits	71	79	85	81	80
Misc permits	89	104	130	105	125

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Continue to promote the uniqueness of the Village based on community strengths through continued marketing initiatives.
- ✚ Created a social networking site "OurBrownDeer" to promote Village activities and information to residents, business owners, and guests.
- ✚ Create and generate more opportunities for community involvement, events and activities to further connect citizens and advance the image of the community.
- ✚ Continue to advance intergovernmental cooperation with the Brown Deer School District.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Continue intergovernmental cooperation with the Brown Deer School District and other neighboring communities.
- ✚ Expand the Citizen's Academy to include an explanation of other Village services.
- ✚ Village Manager will meet with the CEO's of local business to facilitate communications and relationships and building a sense of community.
- ✚ Coordinate with representatives of the Brown Deer School District to hold an open house with residential realtors
- ✚ Promote the Village by participating in the Granville – Brown Deer Chamber luncheon for commercial and business developers and brokers.
- ✚ Hold an open House for Village residents.

**BUDGET SUMMARY:**

- ✚ Potential for two elections in 2011 as compared to three in 2010.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Village Manager/Clerk									
010-140-514-10-10	Salaries & Wages	\$ 137,257	\$ 146,099	\$ 148,645	\$ 148,285	\$ 60,556	\$ 148,285	\$ 153,039	\$ 4,754	3%
010-140-514-11-10	Part-time/Temporary	11,158	9,467	7,786	8,300	1,881	8,300	5,990	(2,310)	-28%
010-140-514-15-10	WI Retirement	15,013	16,273	16,364	17,224	6,912	17,224	18,717	1,493	9%
010-140-514-15-15	FICA	11,069	11,563	11,587	11,979	4,597	11,979	12,343	364	3%
010-140-514-15-20	Group Insurance	53,214	39,280	40,649	43,432	16,312	43,432	43,820	388	1%
010-140-514-30-10	Office Supplies, Equip & Expense	19	127	478	500	574	700	700	200	0%
010-140-514-30-30	Service Fees	-	-	-	-	-	-	-	-	0%
010-140-514-30-40	Public Notices/Advertising	1,273	2,714	1,293	1,500	710	1,600	1,500	-	0%
010-140-514-45-10	Professional Memberships	1,630	1,456	1,750	1,650	1,779	1,600	1,700	50	3%
010-140-514-45-20	Professional Periodicals	93	421	103	250	105	200	200	(50)	-20%
010-140-514-45-30	Professional Training	4,566	3,428	5,424	4,500	893	4,000	3,000	(1,500)	-33%
010-140-514-45-40	Mileage Reimbursement	668	999	994	1,000	100	1,000	1,000	-	0%
	Personnel Administration									
010-141-514-20-25	Employment Services	12,532	4,162	4,912	11,000	3,261	7,500	7,500	(3,500)	-32%
010-141-514-30-40	Public Notices/Advertising	3,119	1,837	940	1,500	125	1,000	1,500	-	0%
010-141-514-34-40	Employee Recognition	400	350	425	500	296	400	500	-	0%
	Elections									
010-142-514-11-20	Election workers	2,140	13,778	2,645	6,000	1,785	5,200	3,000	(3,000)	-50%
010-142-514-24-10	Equipment Maintenance	1,645	1,898	948	2,000	977	2,000	2,000	-	0%
010-142-514-30-10	Office Supplies, Equip & Expense	329	11,223	1,645	2,600	1,623	2,600	1,600	(1,000)	-38%
	Total Village Manager/Clerk Expenditures	\$ 256,125	\$ 265,076	\$ 246,587	\$ 262,220	\$ 102,485	\$ 257,020	\$ 258,109	\$ (4,111)	-2%

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Administrative Services**

**PROGRAM MANAGER:** Treasurer / Comptroller

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Administrative Services**

- ✚ Coordination of the Village's annual budget process and continued monitoring of budget to actual results including analysis of significant variances.
- ✚ Responsible for ensuring all Village accounting records are prepared in accordance with generally accepted accounting principles as applicable to governments and preparation of the Village's Comprehensive Annual Financial Report (CAFR).
- ✚ Preparation of all financial reports and analysis for other departments, the Village Manager, elected officials, the State of Wisconsin and various other agencies.

**STAFFING:**

Position (FTE)	2009	2010	2010	2011
	Actual	Actual	Budget	Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00
Deputy Treasurer	0.73	1.00	1.00	1.00
Accountant	0.75	0.60	0.53	0.53
Accounting Assistants	<u>1.60</u>	<u>1.62</u>	<u>1.62</u>	<u>1.33</u>
Total	<u>4.08</u>	<u>4.22</u>	<u>4.15</u>	<u>3.86</u>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007	2008	2009	2010 Est.	2011
	Actual	Actual	Actual	Actual	Budgeted
Receipts processed	14,306	14,597	15,047	17,282	17,500
Accounts payable checks issued	3,212	2,892	3,048	2,934	3,000
Payroll checks	1,086	1,034	1,060	910	900
Payroll direct deposits issued	2,380	2,603	2,491	2,500	2,525
Debt issuances	1	1	2	1	1
Bond Rating	Aa3	Aa3	Aa3	Aa2	Aa2

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Completed financial statement audit and had final report issued by June 30, 2010
- ✚ Continue to implement GFOA recommended budgeting practices to be able to submit the Village's budget for GFOA's budget award program for the 2011 budget year.
- ✚ Completed an actuarial study on the other post employment benefits (OPEB) for the Village, which is a requirement for the 2010 CAFR.
- ✚ Offered a new service to the citizens through Official Payments credit card processing for utility bills, municipal court citations, real estate and personal property tax bills.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Administrative Services**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Review banking services and existing contracts for the most cost effective and efficient option.
- ✚ Receive official GFOA budget award for the 2011 budget year.
- ✚ 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 procedures and financial reporting.
- ✚ Review current general ledger system internal control limitations and determine best (both cost effective and product functionality) way to eliminate management letter comment on internal controls over our system.

**BUDGET SUMMARY:**

- ✚ The service fees account has increased significantly in the past 2 years. As a result of the interest rates dropping, the Village's interest earnings cannot cover the monthly fees derived from the banking services. This account will decrease in 2011 due to a change in banking services.
- ✚ The Administrative Services Department will see a savings of \$9,000 in salary and related benefits due to a decrease in personnel hours.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Administrative Services									
010-150-515-10-10	Salaries & Wages	\$ 188,554	\$ 192,751	\$ 186,682	\$ 217,473	\$ 72,977	\$ 194,623	\$ 202,848	\$ (14,625)	-7%
010-150-515-14-00	Overtime	-	59	-	-	-	-	-	-	0%
010-150-515-15-10	WI Retirement	19,485	19,889	18,872	23,923	8,034	19,900	23,531	(392)	-2%
010-150-515-15-15	FICA	13,748	14,270	13,596	16,637	5,177	13,900	15,518	(1,119)	-7%
010-150-515-15-20	Group Insurance	32,902	27,676	33,189	44,040	15,026	35,670	43,788	(252)	-1%
010-150-515-20-20	Professional Services - Audit	41,538	38,432	28,169	37,250	20,000	38,912	40,800	3,550	10%
010-150-515-20-35	Technical Services	10,330	10,122	14,354	10,600	2,608	6,173	11,000	400	4%
010-150-515-30-30	Service Fees	7,636	9,132	27,629	12,360	2,582	20,500	15,500	3,140	25%
010-150-515-45-10	Professional Memberships	547	769	824	815	295	650	930	115	14%
010-150-515-45-20	Professional Periodicals	320	158	31	210	167	167	50	(160)	-76%
010-150-515-45-30	Professional Training	6,085	3,259	4,041	4,200	1,154	4,200	4,300	100	2%
010-150-515-45-40	Millage Reimbursement	-	-	267	-	-	-	-	-	0%
010-151-515-20-20	Professional Services - Assessor	17,353	17,508	27,450	29,500	2,960	29,500	29,500	-	0%
	<b>Total Administrative Services Expenditure</b>	<b>\$ 338,498</b>	<b>\$ 334,026</b>	<b>\$ 355,102</b>	<b>\$ 397,008</b>	<b>\$ 130,982</b>	<b>\$ 364,195</b>	<b>\$ 387,765</b>	<b>\$ (9,243)</b>	<b>-2%</b>

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Other General Government**

**PROGRAM MANAGER:** Various / Assistant Village 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 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:**

	2009	2010	2010	2011
Position (FTE)	Actual	Actual	Budget	Budget
Maintenance worker	0.47	0.47	0.47	0.47

\*\*\*Staffing levels have not changed from 2010 to 2011.

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Updated the lighting in the EMG Boardroom for safety and efficiency reasons.
- ✚ Updated the Police Department locker room plumbing fixtures.
- ✚ Replaced the front and rear entrance doors to Village Hall.
- ✚ Facilitated various safety inspections of the Village Hall/Police Department.
- ✚ Coordinated the efforts of the contracted cleaning crew.
- ✚ Performed/coordinated various emergency repairs throughout the building.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Other General Government**

**BUDGET SUMMARY:**

- ✚ The 2011 budget includes a decrease to the marketing plan account to recognize that in 2009 and 2010 the Village completed both a new website design and marketing brochure.
- ✚ Due to a lower experience mod, the Village is able to see a \$4,000 decrease in workers compensation premiums for 2011.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<i>Other General Government</i>										
010-191-514-20-40	Printing Services	\$ 10,548	\$ 14,471	\$ 14,546	\$ 16,700	\$ 5,667	\$ 16,700	\$ 16,700	\$ -	0%
010-191-514-24-10	Equipment Maintenance	13,477	15,078	14,366	13,800	4,173	13,800	14,000	200	1%
010-191-514-30-10	Office Supplies, Equip & Expenses	10,073	10,600	18,940	11,500	2,912	11,500	11,730	230	2%
010-191-514-30-15	Postage & Mailing	22,194	21,803	16,072	15,400	4,760	16,000	16,800	1,400	9%
010-191-514-30-20	Communications	45,079	46,656	48,241	50,600	17,394	50,600	52,500	1,900	4%
010-191-514-30-25	Communications-Internet Services	6,599	6,054	7,880	7,420	3,130	7,420	8,000	580	8%
010-191-514-30-30	Marketing Plan	-	-	14,923	2,000	5,336	6,500	500	(1,500)	-75%
<i>Information Technology</i>										
010-192-514-20-35	Technical Services	5,667	3,473	1,150	3,000	2,300	4,000	4,000	1,000	33%
010-192-514-30-10	Office Supplies, Equip & Expenses	2,842	4,066	2,491	2,500	1,022	2,500	2,700	200	8%
<i>Intergovernmental Services</i>										
010-193-541-26-40	Milw Area Domestic Animal Control	11,424	10,077	15,625	14,250	5,996	14,904	15,351	1,101	8%
010-193-541-26-45	Contribution to NSHD	132,697	135,718	131,587	132,487	-	132,487	134,985	2,498	2%
<i>Historical Society</i>										
010-194-551-22-10	Electric - Schoolhouse	453	272	566	500	192	500	550	50	10%
<i>Personnel-Post Employment</i>										
010-195-518-15-20	Group Insurance-General	1,020	2,170	410	-	-	-	-	-	0%
010-195-518-39-20	Unemployment Compensation	3,585	859	15,863	5,000	147	2,500	5,000	-	0%
010-195-528-15-20	Group Insurance-Protective	17,800	18,600	15,600	15,600	6,500	15,600	15,600	-	0%
<i>Unclassified</i>										
010-199-515-55-10	Bad Debt Expense-PPT	8,778	21,854	6,199	5,200	3,416	3,400	5,000	(200)	-4%
010-199-515-55-15	Bad Debt Expense-Alarms	6,712	-	-	-	-	-	-	-	0%
010-199-519-51-10	Bldg, PP, In Marine & PPO	4,415	8,725	6,113	6,516	-	6,599	6,607	91	1%
010-199-519-51-15	Contractors Equipment	1,229	1,567	1,834	1,926	-	1,834	1,841	(85)	-4%
010-199-519-51-20	Monies & Securities	2,141	1,773	1,773	1,862	-	1,773	1,773	(89)	-5%
010-199-519-51-25	Auto Physical Damage	7,186	7,773	8,688	9,122	7,372	7,372	7,519	(1,603)	-18%
010-199-519-51-30	Boiler & Machinery	738	559	559	587	585	585	608	21	4%
010-199-519-51-35	Comb Crime & Security/Treasurer Bond	1,285	1,264	-	1,654	-	-	-	(1,654)	-100%
010-199-519-51-40	Worker Compensation Ins	57,105	81,136	110,974	104,490	52,246	104,490	100,525	(3,965)	-4%
010-199-592-70-10	Transfer to Liability Insurance Fund	68,400	71,570	106,148	85,000	-	83,626	86,135	1,135	48%
<b>Total Other General Government Expenditure</b>		<b>\$ 441,447</b>	<b>\$ 486,118</b>	<b>\$ 560,548</b>	<b>\$ 507,114</b>	<b>\$ 123,148</b>	<b>\$ 504,690</b>	<b>\$ 508,425</b>	<b>\$ 1,311</b>	<b>0%</b>

**Village of Brown Deer**  
**General Fund Expenditures**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Village Hall									
010-361-516-10-10	Salaries & Wages	\$ 12,161	\$ 15,593	\$ 12,271	\$ 15,707	\$ 5,361	\$ 15,707	\$ 13,618	\$ (2,089)	-13%
010-361-516-15-15	FICA	930	1,193	939	1,202	410	1,000	1,042	(160)	0%
010-361-516-22-10	Electric/Natural Gas	72,136	66,673	57,038	65,000	20,593	62,000	66,340	1,340	2%
010-361-516-22-20	Water and Sewer	2,308	2,422	2,332	2,500	617	2,500	2,500	-	0%
010-361-516-23-10	Cleaning Services	21,752	24,154	26,912	22,200	9,242	22,200	23,000	800	4%
010-361-516-23-15	Building Maint/Repairs	19,827	7,358	17,760	10,950	5,440	9,500	11,950	1,000	9%
010-361-516-35-10	Building Supplies	7,036	8,651	11,261	8,205	2,849	7,500	8,205	-	0%
010-361-516-80-10	New/Replace Equipment	2,288	2,112	-	2,350	1,289	2,000	1,750	(600)	100%
	Total Village Hall Expenditures	\$ 138,438	\$ 128,155	\$ 128,513	\$ 128,114	\$ 45,800	\$ 122,407	\$ 128,405	\$ 291	0%

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 framework 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, Telecommunications, 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, software, other technology, and physical resources.

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**Police Department**

**STAFFING:**

Position (FTE)	2009	2010 Est.	2010	2011
	Actual	Actual	Budget	Budget
Chief of Police	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00
Lieutenant	4.00	4.00	4.00	4.00
Sergeant	3.63	4.00	4.00	4.00
Investigator	1.00	1.00	1.00	1.00
Patrol Officer	13.54	14.00	14.00	15.00
Desk Officer	2.71	3.00	3.00	3.00
School Liaison Officer	1.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	1.00	1.00
Dispatcher	4.67	5.00	5.00	5.00
Crossing Guard	0.74	-	-	-
Executive Secretary	1.00	1.00	1.00	1.00
<b>Total</b>	<b>36.28</b>	<b>37.00</b>	<b>37.00</b>	<b>38.00</b>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007	2008	2009	2010 Est.	2011
	Actual	Actual	Actual	Actual	Budgeted
Calls for service	6,315	7,983	7,928	8,397	8,400
Part 1 crimes	483	419	466	404	443
Clearance rate	36%	54%	52%	39%	40%
Adult arrests	477	532	661	622	670
Traffic accidents	235	214	199	182	227

**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, 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.

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Description of Actions (Administration):

- ✦ Chief of Police will continue to supervise, coordinate, organize, plan, administer, train and motivate the members and activities of the Department.
- ✦ The Executive Assistant is involved in departmental planning, both long- and short-range, policy formulation and analysis, system development, program evaluation, preparation of grants, court liaison officer, and conduct internal investigations.
- ✦ The Executive Secretary will handle all necessary office duties required by this office.

**Operations & Patrol:**

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

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

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- ✦ Public Safety - Making the public aware of hazardous situations and behaviors is a police function. Regular patrol of known and potential trouble areas (taverns, parks, large gatherings, etc.), and supervision of special events helps to prevent trouble before it begins. Also, it entertains a feeling of safety for citizens in their community.
  
- ✦ Enforcement - It is an officer's responsibility to have a good working knowledge of the laws and ordinances of the State and Village and to enforce those laws when and where appropriate. The ability to use the discretion provided each officer is one of the keys to being a good patrol officer. General policy in law enforcement usually allows the officers to use discretion in minor offenses; thus, good judgment and common sense must prevail. An officer who is too lenient can do as much harm as one who is too strict.
  
- ✦ Public Service – The very backbone, or core ideal, behind law enforcement is the provision of public service. The actions of the police officer in performing their job duties is directed at providing a safe environment and to reduce or remove any fear that the public may be experiencing from social disorder. By using the law as a tool to accomplish these goals and through effective problem solving techniques, a police officer has a great 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

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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.
- ✚ 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.

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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.

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

**Training:**

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

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

Description of Actions:

- ✚ In-Service Training - Twenty-four (24) hours per year classroom training per officer is the expected minimum an officer must achieve in order to remain certified. Twenty-four (24) hours of in-service training fulfills the recommendation of Wisconsin Statutes, Section 165.85 concerning in-service training, which is optional.
  
- ✚ Firearms Training - Includes pistol, shotgun, rifles and other equipment. All sworn officers, to ensure shooting competency with a minimum level of expertise as specified by Department qualifications. All sworn officers must qualify on a yearly basis at a minimum on each individual weapon.

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**Police Department**

- ✦ 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:

- ✦ 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

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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 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.

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**Police Department**

- ✚ 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.
- ✚ 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.

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Engaged in hiring processes and promotional processes to fill vacant patrol and desk officer positions. Conducted promotional processes for the positions of Sergeant (2), Lieutenant (2) and Captain (1).
- ✚ The police department's firing range was decontaminated and repaired to enable its continued use. Department's who share in the use of our range are now paying an annual fee of \$500.00 that provides them with a set amount of training occurrences rather than the previous per use fee.
- ✚ Reconditioned the Lieutenant's office and replaced the extremely old and worn office furniture with reconditioned, used office furniture. This created an office area that was much more practical, aesthetic and professional.
- ✚ Engaged in the further development of our department's network computer system by replacing old computers with PC's built by our staff. We also moved toward and set up several of the physical servers in a virtual environment, which established redundancy and immediate fail-over capabilities within our network environment. We are seeing cost savings in the 2011 budget year of approximately \$10,000 due to our taking this measure.
- ✚ The department has, for the past year, been working on and will have the TRACS automated citation and accident reporting system on-line by the end of 2010. This has been a long process that began in 2009 with the implementation of the new computer hardware in the squad cars.

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**Police Department**

- ✚ Participated in the National Highway Traffic Safety Administration (NHTSA) Click It or Ticket seat belt use enforcement campaign and the NHTSA Over the Limit - Under Arrest drunk driving enforcement campaign.
- ✚ New Traffic Laser and Radar units were purchased. Officers were trained in their use by Brown Deer Police Department instructors.
- ✚ Participated in the 2010 Teddy Bear Patrol Program in which the department received a supply of stuffed teddy bears to provide to children involved in police contacts.
- ✚ Continued to use K-9 "Justis" in numerous drug investigations for the department and to assist several other law enforcement agencies to include the FBI, U.S. Marshall's Service and the DEA.
- ✚ Department continues its efforts to remain a WLEAG accredited agency by updating policy and procedures and meeting the demanding standards.
- ✚ The department conducted two Citizen Police Academy classes and 25 people successfully completed the program.
- ✚ Continued to work closely with our assigned State of Wisconsin Department of Corrections Probation and Parole Officer and assisted her in home visits and arresting violators in the community.
- ✚ Worked very closely with the Department of Corrections Sex Offender Registration Program Officers to monitor and enforce restrictions on sex offenders.
- ✚ Participated in an Incident Command System table top exercise with the Brown Deer School District hosted by the Milwaukee County Emergency Government.
- ✚ Updated the Brown Deer School District Safe Routes to School.
- ✚ Participated in the coordination, planning and operation of the annual Deer Run, Fourth of July Celebration and National Night Out. The police Command Post Trailer was staffed at each event.
- ✚ Identified three nuisance residences and abated the nuisances in two of the residences and are in the process of abating the third.
- ✚ Continued to train and use the Chaplain Corp personnel. Chaplains responded to and assisted in four major incidents. In addition, they were present at the Deer Run, Fourth of July celebration and the National Night Out.
- ✚ Obtained indoor storage for the police Command Post Trailer free of charge due to a generous offer by a local business.
- ✚ Continue to train one new Sergeant in the Sergeant's Training Program.

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**Police Department**

**Department Training 2010**

- ✦ Sgt. Schwoegler was sent to training and certified as a firearms instructor. Sgt. Schwoegler will be overseeing the department's firearms training program due to the 2010 resignation of a lieutenant who previously supervised the department's firearms program.
- ✦ Officer Morgan, our department's Sig Sauer certified armorer, was sent to AR15 rifle armorer school so we can maintain and repair the department's AR15 rifles in house allowing us to save on service fees and equipment down time.
- ✦ Through the courtesy and cooperation of the owners of the Beloit Beverage warehouse, our department was able to conduct scenario based training inside the their facility. The training included vehicle contacts, defense and arrest tactics, and use of simunition ammunition rounds for scenario high risk traffic stops.
- ✦ With the recent purchase of Benelli shotguns to replace the department's aging Remington shotguns, the entire police department was trained in the maintenance and operation of the new Benelli shotguns.
- ✦ Officer Lesnik attended training and then brought that information back and shared it with the rest of the employees by training the department in changes to state OWI and Ignition Interlock laws.
- ✦ Sgt. Schmitz attended and graduated from Northwestern University's three week, Employee Management Program.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✦ Achieve and maintain full staffing levels within the police department.
- ✦ Update and replace the Police Department and Village Hall telephone system, bringing updated technology and expandable infrastructure to both the phone system and data.
- ✦ Update and remodel the police department's dispatch console and center. This would include replacing the entire console and electronics with new furniture and radio control electronics, expanding the center's size and redesigning access points and equipment storage, redoing the walls, ceiling and floors of the center along with lighting modifications. Or, facilitate the transfer of call taking and dispatch services to a consolidated center and reorganize the department to hire and establish front office clerks. Plan for and address the issues surrounding having an unattended front reception lobby from 8p to 8am, daily.
- ✦ Recondition the office and replace the furniture in the Investigations Office for the four employees who work out of that office.
- ✦ Replace our first squad cars that will be operated in excess of 100,000 miles.
- ✦ Implement E911 Primary Wireless Answering Point within the call center.

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**Police Department**

- ✚ Complete the training programs for our newly promoted Sergeants and Lieutenants.
- ✚ Achieve a 100% Field Training Program success rate with newly hired officers.
- ✚ Pursue the NHTSA traffic safety grant opportunities.
- ✚ Incorporate annual Bicycle Rodeo with the Brown Deer School District and conduct same.
- ✚ Continue to meet National Incident Management System (NIMS) compliance requirements and training.
- ✚ Continue to pursue every available applicable grant and funding opportunity.

**BUDGET SUMMARY:**

- ✚ The 2011 Manager's recommended budget for salaries has been increased due to contract agreements and adding back the approved police officer position that was taken out of the 2010 budget. This position will not be filled until September 1, 2011, which reflects in the budget numbers.
- ✚ The 2011 Wisconsin retirement expenditure is expected to increase as the mandatory contribution rate changed from 17.7% to 18.3% in 2011.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
Police Department										
010-210-521-10-10	Salaries & Wages	\$ 2,146,206	\$ 2,245,176	\$ 2,277,378	\$ 2,348,048	\$ 925,051	\$ 2,220,122	\$ 2,380,927	\$ 32,879	1%
010-210-521-11-10	Part-time/Temporary	16,646	17,448	17,425	-	9,070	-	-	-	0%
010-210-521-12-10	Additional Pay	34,358	33,586	28,929	38,500	4,974	38,500	34,900	(3,600)	-9%
010-210-521-12-20	Uniform Allowance	17,708	15,537	15,975	18,225	5,487	18,225	18,225	-	0%
010-210-521-14-00	Overtime	51,249	26,344	30,521	45,000	14,112	40,000	45,000	-	0%
010-210-521-15-10	WI Retirement	320,029	331,288	333,700	413,601	152,617	401,000	450,990	37,389	9%
010-210-521-15-15	FICA	162,630	170,151	171,972	186,013	69,292	173,000	188,529	2,516	1%
010-210-521-15-20	Group Insurance	461,990	456,367	471,550	528,083	217,645	523,000	520,123	(7,960)	-2%
010-210-521-20-25	Employment Services	809	2,090	1,508	2,400	-	2,400	2,400	-	0%
010-210-521-20-35	Technical Services	50,451	49,293	62,004	86,996	59,410	86,996	90,141	3,145	4%
010-210-521-24-10	Equipment Maintenance Services	11,607	20,501	21,237	20,000	3,397	20,000	20,000	-	0%
010-210-521-29-40	Towing Services	-	125	-	200	-	200	200	-	0%
010-210-521-30-10	Office Supplies, Equip & Expenses	14,972	9,619	11,558	10,500	6,078	12,000	11,500	1,000	10%
010-210-521-30-30	Service Fees	4,733	5,366	5,124	6,120	1,595	8,500	8,700	2,580	42%
010-210-521-30-45	Photographic Supplies	193	1,225	1,452	1,500	-	1,500	1,000	(500)	-33%
010-210-521-34-10	Fuel, Oil and Lubricants	38,567	48,415	38,354	50,000	13,075	35,000	40,000	(10,000)	-20%
010-210-521-34-20	Vehicle Supplies	1,511	1,925	2,363	1,775	1,153	1,775	1,775	-	0%
010-210-521-34-35	Uniforms/Coveralls	9,239	9,002	9,181	9,000	1,001	9,000	9,000	-	0%
010-210-521-34-40	Employee Recognition	103	274	72	200	185	200	200	-	0%
010-210-521-35-10	Building Supplies	-	-	-	-	-	-	-	-	0%
010-210-521-35-20	Vehicle Repair/Maint Supplies	11,773	12,498	14,476	11,265	2,862	13,000	13,265	2,000	18%
010-210-521-39-25	Crime Prevention Supplies	3,125	1,662	2,024	2,000	653	2,000	2,000	-	0%
010-210-521-39-30	Investigation Supplies	3,883	2,559	3,966	4,000	854	4,000	3,500	(500)	-13%
010-210-521-39-35	K-9 Program	576	1,020	844	800	868	800	800	-	0%
010-210-521-39-40	Ammunition	4,944	5,073	7,230	6,500	843	7,500	7,000	500	8%
010-210-521-39-50	Confinement Costs	1	48	262	250	48	250	250	-	0%
010-210-521-45-10	Professional Memberships	832	1,070	1,446	1,000	1,155	1,300	1,500	500	50%
010-210-521-45-20	Professional Periodicals	1,541	983	442	500	-	600	600	100	20%
010-210-521-45-30	Professional Training	11,585	12,129	13,675	12,500	6,448	12,500	13,000	500	4%
010-210-521-45-40	Mileage Reimbursement	-	-	-	-	-	-	-	-	0%
<b>Total Police Department Expenditures</b>		<b>\$ 3,381,261</b>	<b>\$ 3,480,774</b>	<b>\$ 3,544,666</b>	<b>\$ 3,804,976</b>	<b>\$ 1,497,873</b>	<b>\$ 3,633,368</b>	<b>\$ 3,865,525</b>	<b>\$ 60,549</b>	<b>2%</b>

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2011

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

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

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

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

**SERVICES PROVIDED:**

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

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

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

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

The Fire Chief is responsible for the day-to-day management and administration of the Department. A Business Manager reports to the Fire Chief. The Department has two major divisions; the Operations Division and the Administrative/Support Division. A Deputy Chief oversees each division.

- Operations Division provides staffing for the five fire stations. A minimum of twenty-seven firefighters are on duty per shift. Firefighters are assigned to one of three shifts. Each shift is overseen by a Battalion Chief. The staff's primary assignment is to provide

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**Fire and Emergency Government**

emergency response to fire and emergency service incidents. When not responding to calls for service, the staff provides fire/life safety prevention programs for the general public, conducts fire code enforcement inspections in commercial buildings in accordance with State requirements, participates in training sessions and maintains equipment and buildings. The Deputy Chief that oversees this Division also serves as the Department Training Officer. Each member of the Department participates in approximately twenty (20) hours of training per month that is developed by the Training Officer.

- Administrative/Support Division includes the staff responsible for the business operations of the department, the Fire Prevention Bureau, manages the emergency medical services programs including contracts with Milwaukee County and the Department's third-party billing agency and oversees the management of the information technology and records management programs. The Fire Prevention Bureau manages the fire code enforcement program, provides plan review for new structures being built and structures being remodeled to ensure compliance with fire/life safety codes and develops and conducts fire/life safety education programs throughout the seven communities. Management of the information technology program for the Department has become an increasingly important function of this Division as the Department has increased its use of technology to create efficiencies in the services provided.

**DEPARTMENT STAFFING:**

<b>Position (FTE)</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Administration Positions	13	13	13	13	13	13
Supression/Line Positions	105	105	104	104	104	102
Retirees/Annuitants With Health Ins.	17	17	23	22	22	23
Disabilities with Health Ins.	8	8	9	10	11	11
Daily Minimum Staffing - Operations	30	29	29	29	27	27

**Village of Brown Deer  
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**Fire and Emergency Government**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2006	2007	2008	2009	2010 YTD*
NSFD Total Calls For Service	5724	6331	6191	5934	4592
Brown Deer Total Calls For Service	1141	1275	1454	1258	969
Brown Deer % Total Calls For Service	20%	20%	23%	21%	21%
NSFD Total EMS	4082	4341	4198	4149	3189
Brown Deer EMS	778	861	943	828	694
Brown Deer % EMS	19%	20%	22%	20%	22%
NSFD Total Fire/Service	1642	1990	1993	1785	1403
Brown Deer Fire/Service	363	414	511	430	275
Brown Deer % Fire/Service	22%	21%	26%	24%	20%
NSFD Average Response Time	5:59	5:35	5:47	5:27	5:22
Brown Deer Average Response Time	6:09	5:42	5:33	5:21	5:19
NSFD EMS Average Response Time	5:42	5:19	5:26	5:09	5:01
Brown Deer EMS Average Response Time	5:42	5:40	5:22	5:14	5:10
NSFD ALS Service Average Response Time	7:27	6:56	7:01	7:23	6:53
Brown Deer ALS Service Average Response T	6:22	5:58	5:13	5:56	5:46
NSFD Fire Average Response Time	6:20	5:52	5:44	5:44	5:15
Brown Deer Fire Average Response Time	6:37	5:44	5:34	5:56	5:35

\* YTD includes January 1 thru October 1, 2010

\*\*Response times are calculated from the time the call is received at the North Shore Dispatch Center.

**Fire Prevention Inspection Data:**

- Fire inspections performed in all seven communities (2010): 2,693
- Fire inspections performed in Brown Deer (2010): 434

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Increased emergency planning interface with public and private sector organizations including the Brown Deer Police Department and Brown Deer School District.
- ✚ Developed a Five Year Capital Plan that includes projected funding sources for the Department.
- ✚ Completed a functional analysis of high-rise firefighting operations and implemented changes to procedures, training and equipment that provide operational efficiencies and increased life safety for occupants and firefighters.

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**Fire and Emergency Government**

- ✚ Completed a functional analysis of water tanker operations in communities without fire hydrants and implemented changes to procedures, response plans, training and equipment that allow for a more efficient water tanker operation.
- ✚ Secured private funding for fire prevention supplies from Bayshore Town Center.
- ✚ Implemented a data analysis process to determine service/cost impacts of equipping an additional ambulance with advanced life support capabilities.
- ✚ Fire Commission completed a search and hiring process for the position of Fire Chief.
- ✚ Completed an organizational analysis of administrative positions.
- ✚ Researched options for implementation of an employee wellness plan to not only enhance employee health, but reduce ongoing employee health insurance costs.
- ✚ Implemented social networking tools for organizational marketing such as Facebook, Twitter and OurBrownDeer.com.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Initiate the development of a formal Strategic Plan for the organization.
- ✚ Update the NSFD Standards of Cover document that is used as a tool to analyze department resource deployment.
- ✚ Continue to reduce emergency service response times throughout the seven communities served by the Department through further analysis of Standards of Cover and response data and trends.
- ✚ Formalize a long-term financial planning document.
- ✚ Continue participation in the research and possible implementation of a consolidated public safety answering point in the North Shore.
- ✚ Review and act on data gathered as part of the study of enhancing advanced life support provision capabilities.
- ✚ Enhance interfaces with community groups such as chamber of commerce groups, senior citizen groups, etc.
- ✚ Work with Milwaukee County suburban fire departments to implement a formal, standardized plan for technical/specialized rescue interface with the regional service provider.
- ✚ Complete a training program for all firefighters on firefighter safety/firefighter rescue funded through a federal grant for all suburban Milwaukee County fire departments.

**BUDGET SUMMARY**

- ✚ Community contribution increase of 3% was approved by the Fire Department Board of Directors by a 5-2 vote at its September 29, 2011 Meeting.
- ✚ Budget was developed without a union labor contract with North Shore Professional Firefighter's Local 1440 for 2011. Negotiations with the labor unit continue.
- ✚ Budget includes the elimination of two firefighter positions and savings from two additional positions remaining vacant until May 1, 2011. In total, three firefighter positions have been eliminated from the Department since 2007.
- ✚ Employee health insurance cost from United Healthcare increase 6.5%.
- ✚ Wisconsin Retirement System contributions increase 1.8%.
- ✚ Budget reduces non-personnel spending by 3.3%.
- ✚ Minimum daily staffing for the Operations Division remains at twenty-seven personnel per shift, although training that has traditionally been done on overtime will be scheduled as allowed during on-duty time resulting in a reduction in the overtime budget. This change

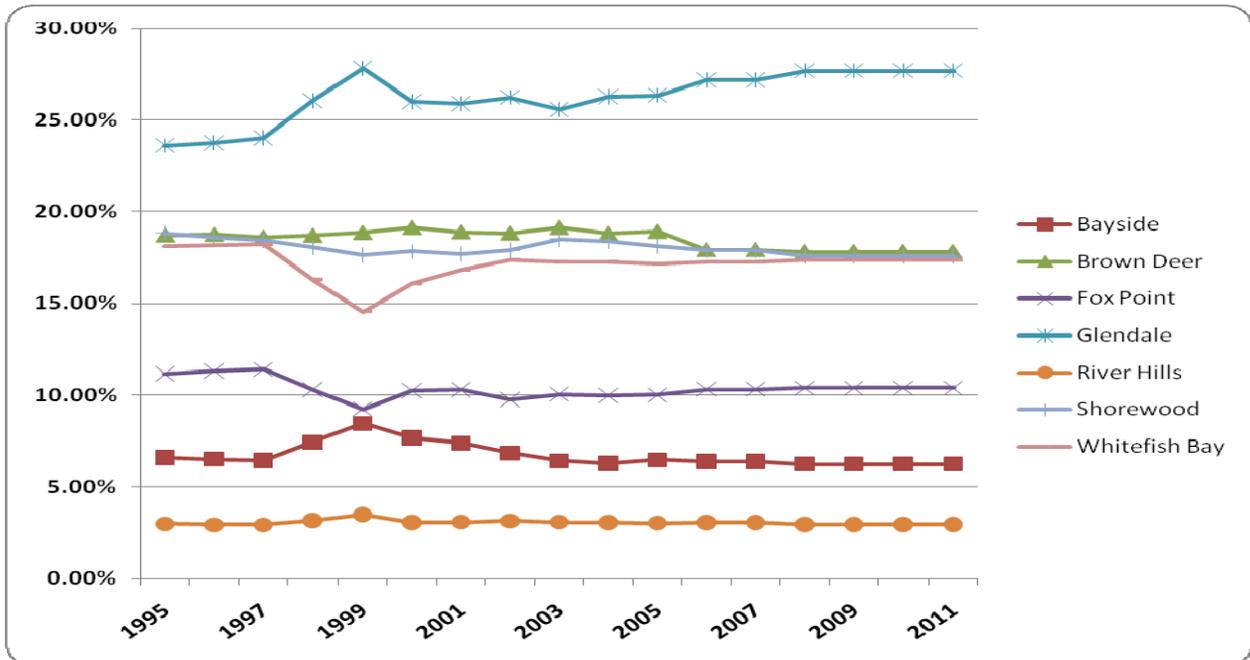
**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

**Fire and Emergency Government**

will reduce the total force available to respond to emergencies on approximately thirty (30) days throughout the year from 8 AM to 5 PM by one unit. All fire stations will continue to have a unit available to respond, although, at times, one of the two units normally assigned to each station will be out of service due to this training. The reduction of the unit in one station does increase the risk exposure for concurrent calls for service. Concurrent calls are those calls for service that occur in the same response zone as the first call for service. Under the Department's current staffing plan, each station has resources to handle two calls for emergency medical services in a zone at one time. Concurrent calls occur approximately five times per day (twenty-four) hour period throughout the seven communities. Reducing a fire station to one resource during the training period will increase the probability that a resource from the next closest fire station will need to respond to that second call for service thus resulting in a delayed response time. The Department's average response time in 2009 was five minutes and 27 seconds and is five minutes and 22 seconds year to date (2010). The Department has established a performance objective for a response time of no more than six minutes (times include call processing, dispatch time, turnout time and travel time). The reduction of one unit in one station will likely result in a slight increase to the average response time due to the increased risk to the concurrent calls for service.

**NSFD COMMUNITY CONTRIBUTION PERCENTAGE BY YEAR**



**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Fire Department									
010-220-522-24-10	Equipment Maintenance Services	\$ 204	\$ 206	\$ 206	\$ 300	\$ 44	\$ 250	\$ 250	\$ (50)	-17%
010-220-522-26-20	Zone A Emergency Government	187	-	-	-	-	-	-	-	0%
010-220-522-26-30	EMS Grant Distribution	13,232	13,142	-	13,230	-	13,230	14,000	770	0%
010-220-522-26-40	Fire Dues Distribution	32,902	46,342	33,078	-	-	-	-	-	0%
010-220-522-26-50	NSFD Dispatch Services	68,532	72,164	78,000	81,401	40,700	81,401	84,558	3,157	4%
010-220-522-26-55	NSFD Contribution	1,816,009	1,869,292	1,923,512	1,942,749	971,374	1,942,749	2,001,031	58,282	3%
	Total Fire Department Expenditures	\$ 1,931,066	\$ 2,001,146	\$ 2,034,797	\$ 2,037,680	\$ 1,012,118	\$ 2,037,630	\$ 2,099,839	\$ 62,159	3%

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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, Storm water**
  - 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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 – Gypsy Moth, EAB, etc.

**✚ 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, storm water, 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
- Water main breaks, valve repairs
- Hotline mark-outs, inspections, surveying, plan review, technical support, street rehab program
- PD/FD equipment, crash debris, special projects
- Elections equipment, setup/takedown/storage, monitoring
- School District – road salt, mulch, disposal, special projects as requested
- Block Parties and Special Events

**STAFFING:**

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

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

**Public Works Department**

Position (FTE)	2009 Actual	2010 Est. Actual	2011 Budget
Superintendent	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	1.00
Laborer/Driver	6.00	6.00	6.00
Stormwater Technician	1.00	1.00	1.00
Sanitary Technician	1.00	1.00	1.00
Recycling Center Attendant (2)	0.45	0.45	0.45
Seasonal Hire (4)	0.34	0.17	0.17
<b>Total (FTE)</b>	<b>12.79</b>	<b>12.62</b>	<b>12.62</b>

Note: Seasonal above for 2010 and 2011 in Storm Water and Sanitary funds.

\*\*\*Staffing levels have not changed from 2010 to 2011.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est. Actual	2011 Budgeted
Street miles maintained	53.52	54.04	54.67	54.67	54.67
Snowfall salting/plowing events	21	37	30	28	30
Trees trimmed	125	81	120	140	130
Tons of refuse removed	3,686	2,255	2,300	2,450	2480
Refuse carts replaced	0	352	550	550	550
Refuse Collected	3686	2254	2595	2600	2620

Note: Refuse Collected does not include any flood or other special collections

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Continued reduction in road salt use
- ✚ Continued Ash Tree Replacement Program and completed the Emerald Ash Borer Readiness Plan
- ✚ Added Objective of July 22 Flood debris collection and disposal

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Further reduction in road salt use and revise Snow Operations Policy.
- ✚ Revise Refuse and Recycling brochure
- ✚ Expand "Greening Brown Deer Day" with Beautification Committee

**BUDGET SUMMARY:**

- ✚ Increase in Operations Supplies, maintain budget levels and reduce service.
- ✚ Increase in Refuse Collection/Disposal – 7% contract increase

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	<i>Public Works Administration</i>									
010-310-531-10-10	Salaries & Wages	\$ 210,896	\$ 195,297	\$ 212,707	\$ 155,510	\$ 85,993	\$ 155,510	\$ 167,651	\$ 12,141	8%
010-310-531-11-10	Temporary Laborers	198	3,492	1,349	-	-	-	-	-	0%
010-310-531-12-20	Uniform Allowance	1,547	1,420	1,766	1,575	938	1,575	1,575	-	0%
010-310-531-14-00	Overtime	499	1,823	1,582	500	2,100	2,150	-	(500)	-100%
010-310-531-15-10	WI Retirement	24,605	21,910	23,048	17,161	9,939	17,161	18,442	1,281	7%
010-310-531-15-15	FICA	16,879	15,601	16,375	11,935	6,724	11,935	12,826	891	7%
010-310-531-15-20	Group Insurance	72,726	54,172	64,668	49,850	26,587	49,850	52,357	2,507	5%
010-310-531-20-25	Employment Services	-	-	-	-	-	-	-	-	0%
010-310-531-30-10	Office Supplies	598	396	164	500	304	500	450	(50)	-10%
010-310-531-30-20	Communications	2,849	3,903	4,009	3,500	1,659	3,500	3,500	-	0%
010-310-531-45-10	Professional Memberships	84	80	42	120	87	87	120	-	0%
010-310-531-45-20	Professional Periodicals	-	-	-	80	221	221	80	-	0%
010-310-531-45-30	Professional Training	260	528	253	1,200	-	800	900	(300)	-25%
010-310-531-90-35	Operational Allocation-Recycling	-	-	-	-	-	-	-	-	0%
	<b>Total Administration Expenditures</b>	<b>331,141</b>	<b>298,621</b>	<b>325,963</b>	<b>241,931</b>	<b>134,551</b>	<b>243,289</b>	<b>257,901</b>	<b>15,970</b>	<b>7%</b>
	<i>Streets/Traffic Operations</i>									
010-311-533-10-10	Salaries & Wages	20,517	35,709	26,315	31,599	7,169	31,599	31,586	(13)	0%
010-311-533-14-00	Overtime	-	-	-	300	-	300	200	(100)	-33%
010-311-533-15-10	WI Retirement	2,173	3,762	2,689	3,509	789	3,509	3,475	(34)	-1%
010-311-533-15-15	FICA	1,531	2,632	1,938	2,440	534	2,440	2,416	(24)	-1%
010-311-533-15-20	Group Insurance	3,935	8,932	6,752	10,129	2,203	10,129	9,690	(439)	-4%
010-311-533-22-10	Street Lighting - Electric Service	39,740	36,798	29,066	41,000	13,150	41,000	41,000	-	0%
010-311-533-22-15	Street Lighting - TID #2	28,393	19,041	14,776	10,000	5,178	15,000	10,000	-	0%
010-311-533-23-20	Turf Maintenance	58,913	50,149	39,442	40,000	6,553	50,000	40,000	-	0%
010-311-533-23-25	Pavement Marking Services	10,957	5,713	3,580	11,000	-	11,000	11,000	-	0%
010-311-533-29-50	Equipment Rental	125	-	113	500	-	700	500	-	0%
010-311-533-35-30	Tools & Supplies	859	3,697	105	-	-	-	-	-	0%
010-311-533-37-10	Operations Material & Supplies	17,315	16,045	23,524	11,000	2,556	15,000	11,000	-	0%
010-311-533-37-15	Street Signs & Supplies	6,791	1,477	6,087	6,500	940	7,000	6,500	-	0%
	<b>Total Streets/Traffic Operations Expenditures</b>	<b>191,249</b>	<b>183,954</b>	<b>154,387</b>	<b>167,977</b>	<b>39,071</b>	<b>187,677</b>	<b>167,367</b>	<b>(610)</b>	<b>0%</b>

Village of Brown Deer										
General Fund Expenditures										
2011 Budget										
Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<i>Sidewalk Operations</i>										
010-312-534-10-10	Salaries & Wages	4,853	4,636	-	4,514	-	3,000	4,859	345	8%
010-312-534-15-10	WI Retirement	514	491	-	497	-	330	535	38	8%
010-312-534-15-15	FICA	358	329	-	345	-	229	372	27	8%
010-312-534-15-20	Group Insurance	1,349	1,666	-	1,447	-	962	625	(822)	-57%
010-312-534-29-50	Equipment Rental	-	-	-	750	-	750	750	-	0%
010-312-534-37-10	Operations Material & Supplies	2,863	1,236	-	2,000	-	2,000	2,000	-	0%
Total Sidewalk Operations Expenditures		9,937	8,359	-	9,553	-	7,271	9,141	(412)	-4%
<i>Winter Operations</i>										
010-313-533-10-10	Salaries & Wages	55,205	68,652	40,134	57,554	24,372	57,554	38,633	(18,921)	-33%
010-313-533-14-00	Overtime	-	25,130	13,057	20,000	2,043	20,000	20,000	-	0%
010-313-533-15-10	WI Retirement	5,714	10,043	5,551	8,531	2,906	8,531	7,250	(1,281)	-15%
010-313-533-15-15	FICA	3,982	6,988	3,889	5,933	1,929	5,933	4,955	(978)	-16%
010-313-533-15-20	Group Insurance	12,172	19,336	15,419	18,450	10,230	18,450	12,425	(6,025)	-33%
010-313-533-29-50	Equipment Rental	-	27	-	-	-	-	-	-	0%
010-313-533-35-20	Vehicle Repair/Maint Supplies	5,237	6,177	2,158	4,500	1,222	4,500	4,500	-	0%
010-313-533-35-30	Tools & Supplies	54	111	530	-	-	-	-	-	0%
010-313-533-37-10	Operations Material & Supplies	44,818	60,332	47,436	63,250	70,091	70,091	63,250	-	0%
Total Winter Operations Expenditures		127,182	196,796	128,173	178,218	112,791	185,059	151,013	(27,205)	-15%
<i>Forestry Operations</i>										
010-317-561-10-10	Salaries & Wages	29,196	26,289	41,996	56,426	38,392	56,000	60,743	4,317	8%
010-317-561-14-00	Overtime	63	61	-	60	-	-	60	-	100%
010-317-561-15-10	WI Retirement	2,779	2,592	3,986	6,213	4,223	6,200	6,682	469	8%
010-317-561-15-15	FICA	2,157	1,959	3,100	4,321	2,793	4,321	4,647	326	8%
010-317-561-15-20	Group Insurance	5,320	5,373	10,966	18,088	13,891	18,050	17,973	(115)	-1%
010-317-561-29-50	Equipment Rental	6,500	2,350	-	500	222	222	500	-	0%
010-317-561-35-30	Tools & Supplies	385	-	564	400	357	400	400	-	0%
010-317-561-37-10	Operations Material & Supplies	12,211	5,551	4,836	2,400	50	2,400	2,400	-	0%
Total Forestry Operations Expenditures		58,611	44,175	65,448	88,408	59,929	87,593	93,405	4,997	6%

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	<i>Municipal Complex</i>									
010-319-516-22-10	Natural Gas/Electric Service	21,558	24,683	22,080	28,000	9,118	28,000	24,000	(4,000)	-14%
010-319-516-22-20	Sewer/Water Services	1,810	1,837	1,980	1,850	610	2,000	2,000	150	8%
010-319-516-23-10	Cleaning Services	2,020	1,910	2,264	2,000	500	2,000	2,000	-	0%
010-319-516-35-10	Building Supplies	1,569	770	1,415	1,000	12	1,000	1,000	-	0%
010-319-516-35-45	Building Maint/Repair Supplies	5,450	5,969	3,653	5,000	593	5,000	4,500	(500)	-10%
010-319-533-10-10	Salaries & Wages	78,555	89,175	93,678	102,018	45,107	102,018	109,824	7,806	8%
010-319-533-14-00	Overtime	-	-	-	100	-	50	50	(50)	-50%
010-319-533-15-10	WI Retirement	6,824	9,439	9,702	11,233	4,962	11,233	12,081	848	8%
010-319-533-15-15	FICA	4,781	6,596	6,859	7,812	3,286	7,812	8,402	590	8%
010-319-533-15-20	Group Insurance	18,729	26,135	31,227	32,703	17,959	32,703	34,775	2,072	6%
010-319-533-34-10	Fuel, Oil & Lubricants	42,262	53,485	29,195	45,000	14,690	42,000	42,000	(3,000)	-7%
010-319-533-34-30	Safety Supplies	2,415	2,528	1,570	1,000	1,029	1,500	1,000	-	0%
010-319-533-34-35	Uniforms/Coveralls	599	744	795	800	189	800	800	-	0%
010-319-533-35-20	Vehicle Repair/Maint Supplies	20,996	24,586	21,665	19,500	5,385	19,500	19,500	-	0%
010-319-533-35-30	Tools & Supplies	1,439	1,828	1,278	1,900	77	1,900	1,900	-	0%
010-319-533-35-40	Equip Repair/Maint Supplies	15,259	8,124	11,664	8,500	3,586	8,500	8,500	-	0%
	<b>Total Municipal Complex Expenditures</b>	<b>224,266</b>	<b>257,808</b>	<b>239,027</b>	<b>268,416</b>	<b>107,103</b>	<b>266,016</b>	<b>272,332</b>	<b>3,916</b>	<b>1%</b>
	<i>Refuse &amp; Recycling</i>									
010-320-536-10-10	Salaries & Wages	-	5,161	11,506	7,674	5,131	7,674	8,018	344	4%
010-320-536-15-10	WI Retirement	-	513	1,156	844	564	844	882	38	5%
010-320-536-15-15	FICA	-	378	841	587	368	587	613	26	4%
010-320-536-15-20	Group Insurance	-	1,330	3,306	2,460	2,081	2,460	2,735	275	11%
010-320-536-29-10	Refuse Collection	368,800	374,298	377,466	438,000	151,431	438,000	448,000	10,000	2%
	<b>Total Refuse &amp; Recycling Expenditures</b>	<b>368,800</b>	<b>381,680</b>	<b>394,275</b>	<b>449,565</b>	<b>159,576</b>	<b>449,565</b>	<b>460,248</b>	<b>10,683</b>	<b>2%</b>
	<b>Total Public Works Expenditures</b>	<b>\$ 1,311,186</b>	<b>\$ 1,371,393</b>	<b>\$ 1,307,274</b>	<b>\$ 1,404,068</b>	<b>\$ 613,022</b>	<b>\$ 1,426,470</b>	<b>\$ 1,411,407</b>	<b>\$ 7,339</b>	<b>1%</b>
	<b>DEPARTMENT TOTAL</b>									
	Salaries	399,420	428,413	427,684	415,295	206,165	413,355	421,314	6,019	1%
	Overtime	562	27,014	14,639	20,960	4,143	22,500	20,310	(650)	-3%
	Wisconsin Retirement	42,609	48,750	46,132	47,988	23,383	47,808	49,347	1,359	3%
	FICA	29,688	34,483	33,002	33,373	15,634	33,257	34,231	858	3%
	Group Insurance	114,231	116,943	132,337	133,127	72,951	132,604	130,580	(2,547)	-2%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>586,510</b>	<b>655,603</b>	<b>653,795</b>	<b>650,743</b>	<b>322,276</b>	<b>649,524</b>	<b>655,782</b>		

**Village of Brown Deer  
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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**

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

**Planning/Zoning**

- ✚ Review of development proposals for appropriate land use standards
- ✚ Processing/Review of various land use permit applications (CUP's, Rezoning, CSM's)
- ✚ Review of sign permit applications
- ✚ Provide zoning district and permit information to developers, realtors, and citizens
- ✚ Investigation of 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

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**Community Services**

**STAFFING:**

Position (FTE)	2009 Actual	2010 Est. Actual	2010 Budget	2011 Budget
Assistant Village Manager /				
Community Services Director	1.00	1.00	1.00	1.00
Planning/Zoning Specialist	1.00	1.00	1.00	1.00
Engineering/GIS Manager	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Electrical Inspector	0.22	0.22	0.22	0.22
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<u>5.22</u>	<u>5.22</u>	<u>5.22</u>	<u>5.22</u>

\*\*\*Staffing levels have not changed from 2010 to 2011.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est. Actual	2011 Budgeted
Permits issued**	293	310	185	638	700
Certificates of Compliance issued	135	105	83	78	75
Conditional Use Permits issued	5	3	1	1	5
Development agreements	8	4	2	1	5
Zoning violations investigated*	22	41	42	41	40

\* Documents violations which required enforcement action. Complaints that did not result in a violation are not included in these totals.

\*\* Starting in 2010 includes all permits (building, HVAC, electrical, plumbing, etc).

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Designed, bid, managed and administered the design and construction of an annual water main relay project. The project was delivered on time and within budget. Pre-bid interest was extremely high, and the low bidder was a different firm than the previous contract for the 4<sup>th</sup> time in the last 5 years, indicating that Brown Deer public works projects are easy to understand and that Brown Deer is a desirable place in which to conduct business.
- ✚ Administered and managed four other public works projects as well as a major private fiber optic project, which was partially in Village right of way, without adversely impacting the public and all without complaints.
- ✚ Continued the management and updates of all the major public and departmental Village maps, such as the current address maps and public utility maps.

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

- ✚ Participated in the successful 2010 U.S. Census by reviewing, editing, and correcting the comprehensive Census databases, which entailed making sure all the habitable buildings in the Village are shown correctly and also that the addresses assigned to each building were correct.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Continue to design, bid, manage and administer the design and construction of an annual water main relay project, which, when coordinated with the annual street rehabilitation project, provides Village residents with a high quality and competitively priced public works improvement.
- ✚ Explore opportunities to bid 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.

**BUDGET SUMMARY:**

- ✚ The "State Inspections" account went back down to the normal amount after last year's mandated bridge inspections that occur every other year.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	Community Services									
010-360-531-10-10	Salaries & Wages	\$ 282,949	\$ 279,643	\$ 284,640	\$ 285,107	\$ 117,479	\$ 285,107	\$ 292,622	\$ 7,515	3%
010-360-531-11-15	Building Board	900	1,150	1,225	1,800	350	1,000	1,800	-	0%
010-360-531-15-10	WI Retirement	30,035	28,684	33,054	31,362	13,000	31,362	33,943	2,581	8%
010-360-531-15-15	FICA	21,174	20,958	19,198	21,948	8,616	21,948	22,386	438	2%
010-360-531-15-20	Group Insurance	89,475	73,660	89,714	92,077	40,855	92,077	99,993	7,916	9%
010-360-531-20-20	Professional Services	2,500	7,873	11,872	9,400	5,239	8,500	6,500	(2,900)	-31%
010-360-531-26-50	State Inspections	3,200	3,200	3,200	4,450	-	4,450	3,200	(1,250)	-28%
010-360-531-30-10	Office Supplies	1,675	2,500	1,292	1,500	1,416	1,500	1,500	-	0%
010-360-531-35-20	Vehicle Repair/Maint Supplies	1,421	1,463	587	650	-	250	650	-	0%
010-360-531-45-10	Professional Memberships	915	868	958	1,218	815	1,218	1,385	167	14%
010-360-531-45-20	Professional Periodicals	212	635	89	610	140	610	610	-	0%
010-360-531-45-30	Professional Training	3,650	4,497	2,012	3,500	794	3,500	2,370	(1,130)	-32%
010-360-531-45-40	Mileage Reimbursement	597	391	329	970	83	600	970	-	0%
010-360-531-80-10	New/Replace Equipment	408	111	-	-	-	-	-	-	0%
	<b>Total Community Services Expenditures</b>	<b>\$ 439,111</b>	<b>\$ 425,633</b>	<b>\$ 448,169</b>	<b>\$ 454,592</b>	<b>\$ 188,787</b>	<b>\$ 452,122</b>	<b>\$ 467,929</b>	<b>\$ 13,337</b>	<b>3%</b>

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

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

The department is responsible for providing year round park and recreational activities for all age groups. These include adult sports leagues, adult instruction, youth instruction, community programs, aquatics program, senior citizen programs, and the annual 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 is shown within the General Fund. The Village segregates the costs for various Park and Recreational activities within three Special Revenue Funds called the Park and Pond Fund, Park and Recreation Program Fund and the 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

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

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**Recreation Department**

**STAFFING:**

Position (FTE)	2010 Est.		2010 Budget	2011 Budget
	2009 Actual	Actual		
Park and Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Part-time Clerk	0.26	0.26	0.26	0.26
<b>Total</b>	<b>3.26</b>	<b>3.26</b>	<b>3.26</b>	<b>3.26</b>

Part-time Clerk wages were moved to the Recreation Program Fund in 2010

\*\*\*Staffing levels have not changed from 2010 to 2011.

**DEPARTMENT ACTIVITY MEASURES:**

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

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Continue research on the cost, equipment types for the replacement of the Play Structure in Village Park
- ✚ Continue working with School District on the development after school programming, Pep Grant responsibilities and support
- ✚ Research beach play amenities for the Pond beach areas
- ✚ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- ✚ Research new programs that will fit the recreational and educational needs of the Village.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Continue working with School District on the development after school programming, Pep Grant responsibilities and support
- ✚ Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.
- ✚ Site plan, drawing and total cost for the replacement of the Play Structure in Village Park

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

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**Recreation Department**

- ✚ Continue to research beach play amenities for the Pond beach areas
- ✚ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- ✚ Research new programs that will fit the recreational and educational needs of the Village
- ✚ Finalize location, cost, and equipment types for a skateboard park

**BUDGET SUMMARY:**

- ✚ The budget amounts for printing, vehicle maintenance, professional memberships, periodicals, training and mileage will remain at 2010 levels for 2011.

**Village of Brown Deer  
General Fund Expenditures  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
	<b>Park &amp; Recreation</b>									
010-530-553-10-10	Salaries & Wages	\$ 126,177	\$ 134,950	\$ 136,818	\$ 137,787	\$ 57,489	\$ 137,787	\$ 142,958	\$ 5,171	4%
010-530-553-11-10	Part-Time Temporary	4,011	4,269	4,155	-	-	-	-	-	0%
010-530-553-14-00	Overtime	56	70	-	-	-	-	-	-	0%
010-530-553-15-10	WI Retirement	13,491	14,560	14,920	15,157	6,353	15,157	16,583	1,426	9%
010-530-553-15-15	FICA	9,819	10,521	10,584	10,541	4,289	9,500	10,936	395	4%
010-530-553-15-20	Group Insurance	27,679	28,613	30,979	32,379	17,068	32,379	32,301	(78)	0%
010-530-553-20-40	Printing Services	849	495	894	900	902	902	900	-	0%
010-530-553-30-10	Office Supplies	514	1,341	1,227	1,250	195	1,000	1,250	-	0%
010-530-553-34-10	Fuel, Oil & Lubricants	-	677	343	300	-	350	300	-	0%
010-530-553-35-20	Vehicle Maintenance	31	13	-	200	16	125	200	-	0%
010-530-553-45-10	Professional Memberships	624	95	340	290	285	275	290	-	0%
010-530-553-45-20	Professional Periodicals	26	78	-	85	-	85	85	-	0%
010-530-553-45-30	Professional Training	1,599	1,334	1,535	2,050	152	1,850	2,050	-	0%
010-530-553-45-40	Mileage Reimbursement	928	659	1,162	1,260	344	1,095	1,260	-	0%
	<b>Total Park &amp; Recreation Expenditures</b>	<b>\$ 185,804</b>	<b>\$ 197,674</b>	<b>\$ 202,957</b>	<b>\$ 202,199</b>	<b>\$ 87,091</b>	<b>\$ 200,505</b>	<b>\$ 209,113</b>	<b>\$ 6,914</b>	<b>3%</b>

**Village of Brown Deer  
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**Other Financing Uses**

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

**PROGRAM DESCRIPTION:**

Other Financing Uses represent non-annual items, which are similar to expenditures, but for accounting purposes are segregated due to their special nature. Typical General Fund transactions classified as Other Financing Uses for the Village include transfers to other funds. There are no transfers out budgeted in the General Fund for 2011.

Village of Brown Deer										
General Fund Expenditures										
2011 Budget										
		2007	2008	2009	2010		2010	2011	Change	
Account Number	Account Name	Actual	Actual	Actual	Amended Budget	6/1/2010 Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
	Other Financing Uses									
010-199-592-60-10	Transfer to Utility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
010-199-592-80-10	Transfer to Other Funds	14,437	6,217	13,600	-	-	3,152	-	-	0%
010-199-592-20-10	Transfer to Debt Service	-	66,000	-	-	-	-	-	-	0%
	Total Other Financing Uses Expenditures	\$ 14,437	\$ 72,217	\$ 13,600	\$ -	\$ -	\$ 3,152	\$ -	\$ -	0%

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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:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

The Public Works Department staff salaries are split between the General Fund Public Works divisions, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2011 Recycling Fund budget includes 3.47% of the salaries and benefits for all public works employees.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Projected	Budgeted
Homes served	3,351	3,394	3401	3414	3424
Tons Recyclables Collected	989	1,033	974	980	980
Tons Yard Waste processed	682	813	913	750	750
Tons Electronics Collected	8	13	13	0	0
Containers replaced	By WM	3,394	18	26	30

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Recycling enforcement program with Veolia and staff notices.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Revise electronics, waste oil, and mulch services
- ✚ Revise Refuse and Recycling brochure for distribution in 2012

**BUDGET SUMMARY:**

- ✚ Increase in Recycling Collection/Disposal – 7% contract increase

**Village of Brown Deer  
Recycling Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
135-000-435-40-10	Recycling Grant	\$ 56,477	\$ 71,413	\$ 64,281	\$ 64,000	\$ 67,632	\$ 64,281	\$ 64,000	\$ -	0%
135-000-435-40-15	REI Grant	8,258	7,571	6,529	-	-	6,529	-	-	0%
135-000-464-20-10	Recycling Fees	149,737	158,457	183,825	277,780	266,639	277,780	277,780	-	0%
135-000-464-20-15	Recycling Cart Purchases	-	-	191,080	-	-	-	-	-	0%
135-000-464-20-20	Sale of Recycling Material	26,163	18,370	84	11,000	3,327	3,500	11,000	-	0%
135-000-481-00-10	Investment Interest	-	5,290	3,013	2,500	971	1,200	800	(1,700)	-68%
135-000-482-00-50	Miscellaneous Revenue	3,551	3,631	4,040	18,118	2,410	8,600	6,400	(11,718)	-65%
	<b>Total Revenues</b>	<b>244,186</b>	<b>264,731</b>	<b>452,852</b>	<b>373,398</b>	<b>340,979</b>	<b>361,890</b>	<b>359,980</b>	<b>(13,418)</b>	<b>-4%</b>
<b>Expenditures</b>										
135-320-536-10-10	Salaries & Wages	8,750	18,755	10,120	20,313	2,887	19,000	21,095	782	4%
135-320-536-11-10	Part-Time/Temporary	7,607	7,953	7,607	8,052	2,508	8,000	8,841	789	10%
135-320-536-15-10	WI Retirement	927	1,988	1,041	2,234	318	1,960	2,320	86	4%
135-320-536-15-15	FICA	1,228	1,974	1,319	2,170	402	1,490	1,614	(556)	-26%
135-320-536-15-20	Group Insurance	1,878	5,591	2,768	6,512	1,011	5,800	6,612	100	2%
135-320-536-20-40	Public Notices/Advertising	144	-	-	500	-	400	500	-	0%
135-320-536-22-10	Utilities	-	-	-	90	-	80	90	-	0%
135-320-536-26-75	Admin Charges	-	-	7,171	23,823	-	23,823	23,823	-	0%
135-320-536-29-15	Yard Waste Collection	30,736	58,260	99,439	112,000	9,313	102,000	112,000	-	0%
135-320-536-29-20	Recycling Services	136,557	166,946	139,676	161,000	49,661	142,000	161,000	-	0%
135-320-536-29-30	Landfill Fees	-	-	-	1,000	-	1,000	1,000	-	0%
135-320-536-29-50	Equipment Rental	8,529	8,480	9,691	9,000	-	8,500	9,000	-	0%
135-320-536-30-10	Office Supplies	-	-	-	100	-	100	100	-	0%
135-320-536-35-45	Repair & Maintenance Supplies	1,219	37,332	530	700	131	700	700	-	0%
135-320-536-37-10	Operating Supplies	-	-	-	100	-	100	100	-	100%
135-320-536-45-10	Subscriptions & Dues	964	1,440	1,978	2,000	135	1,978	2,000	-	0%
135-320-536-45-20	Publications/Education	1,217	4,022	3,243	2,000	13	2,000	2,500	500	25%
135-320-536-45-30	Professional Training	129	-	20	400	-	120	400	-	0%
135-320-536-50-90	Container Replacement	-	195,832	-	-	-	-	-	-	0%
135-320-536-54-10	Depreciation	-	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>199,885</b>	<b>508,572</b>	<b>284,601</b>	<b>351,994</b>	<b>66,379</b>	<b>319,051</b>	<b>353,695</b>	<b>1,701</b>	<b>0%</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>44,301</b>	<b>(243,841)</b>	<b>168,251</b>	<b>21,404</b>	<b>274,600</b>	<b>42,839</b>	<b>6,285</b>	<b>\$ (15,119)</b>	<b>-71%</b>
	<b>Beginning Fund Balance</b>	<b>71,340</b>	<b>115,641</b>	<b>(128,200)</b>	<b>40,051</b>	<b>40,051</b>	<b>40,051</b>	<b>82,890</b>		
	<b>Ending Fund Balance</b>	<b>\$ 115,641</b>	<b>\$(128,200)</b>	<b>\$ 40,051</b>	<b>\$ 61,455</b>	<b>\$ 314,651</b>	<b>\$ 82,890</b>	<b>\$ 89,175</b>		
	<b>Fund balance as a Percentage of Expenditures</b>				<b>17.46%</b>			<b>25.21%</b>		
	<b>Fund Balance Low Range 15%</b>				<b>\$ 52,799</b>			<b>\$ 53,054</b>		
	<b>Fund Balance High Range 25%</b>				<b>\$ 87,999</b>			<b>\$ 88,424</b>		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**North Shore Health Department**

**PROGRAM MANAGER:** Health Officer

**PROGRAM DESCRIPTION:**

The North Shore Health Department (NSHD) 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 Village of Brown Deer is the fiscal and administrative agent for the NSHD, which has its own fund as part of the Village.

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

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

**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, beach water 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  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**North Shore Health Department**

**STAFFING:**

Position (FTE)	2010 Est.		2010	2011
	2009 Actual	Actual	Budget	Budget
Public Health Nurses	3.00	3.00	3.00	2.60
Health Officer	1.00	1.00	1.00	1.00
Registered Sanitarian	1.00	1.00	1.00	1.00
Public Health Specialist	0.06	0.06	0.06	0.06
Medical Advisor	0.01	0.01	0.01	0.01
Administrative Assistant	0.91	0.91	0.91	0.91
<b>Total</b>	<u>5.98</u>	<u>5.98</u>	<u>5.98</u>	<u>5.58</u>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est. Actual	2011 Budgeted
Immunizations administered		2,013	8,300	3,100	2,100
Food facilities inspected	212	216	220	220	125
Food licenses issued	208	203	210	210	130
Communicable diseases investigated	297	339	700	416	500
Community event participation	9	17	23	27	27

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Evaluated effectiveness of H1N1 immunization program through epidemiological review of disease incidence and vaccine uptake.
- ✚ Restructured inspection and licensing functions.
- ✚ Reconfigured Department offices to better accommodate the public.
- ✚ Continued to improve and practice emergency event preparation and mass clinic functions through participation in 3 drills and 2 real events.
- ✚ Continued to increase community involvement by participating in 4 additional community events in 2010.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**North Shore Health Department**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Test at least 1 alternative method of delivering influenza vaccine to the public and health care personnel.
- ✚ Plan and achieve a smooth transition for possible staff retirements.
- ✚ Assure that the new sanitarian delivers high level customer service and has opportunities for professional development.

**BUDGET SUMMARY:**

- ✚ The 2011 budgeted revenues include an overall decrease in permit fees because the Shorewood/Whitefish Bay Health Department withdrew from the North Shore Environmental Health Consortium in August 2010. They will be handling inspection and licensing for licensed establishments in Shorewood and Whitefish Bay. Shorewood and Whitefish Bay license revenues were previously included in the NSHD budget.
- ✚ In addition to fees and intergovernmental charges, the Health Department will receive an estimated \$87,500 in grant funds in 2011. These are categorical funds in the areas of immunization, maternal and child health, prevention, public health preparedness, lead, and radon. The Health Department contracts annually with the State of Wisconsin to accomplish a number of objectives in each area. Objectives are selected based on the needs identified in the 2008 comprehensive Community Health Improvement Plan. The 2011 contract will not be negotiated until November 2010.
- ✚ The fund balance is proposed to decrease more than 10% due to the decrease in revenues and increased personnel expenditures resulting from a staff retirement.

**Village of Brown Deer  
North Shore Health Department  
2011 Budget**

Account Number	Program Name	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>											
		Public Charges For Services									
140-000-449-20-30		Permits	\$ 64,637	\$ 87,538	\$ 83,851	\$ 92,500	\$ 18,371	\$ 92,500	\$ 98,975	\$ 6,475	7%
140-000-465-10-13		Clinics	44,786	47,132	34,233	58,500	25,759	41,000	44,000	(14,500)	-25%
		Intergovernmental Charge	-	-	-	-	-	-	-	-	0%
140-000-473-50-10		Bayside contribution	23,863	25,817	27,618	28,104	14,052	28,104	28,522	418	1.5%
140-000-473-50-20		Brown Deer contribution	132,697	135,718	131,587	132,487	66,244	132,487	134,985	2,498	1.9%
140-000-473-50-30		Fox Point contribution	27,930	29,754	32,238	32,814	16,407	32,814	33,470	656	2.0%
140-000-473-50-40		Glendale contribution	66,947	70,572	73,136	74,526	37,263	74,526	75,793	1,267	1.7%
140-000-473-50-50		River Hills contribution	8,995	9,480	9,815	9,823	4,912	9,823	10,009	186	1.9%
140-000-473-50-60		Shorewood Enviro Health	-	20,000	14,688	7,044	-	9,950	9,950	2,906	29%
140-000-474-10-10		Interdepartment Charge	-	-	14,334	6,633	-	-	-	(6,633)	-100%
		Other Revenues									
140-000-481-00-10		Interest income	-	658	937	1,200	276	662	662	(538)	-45%
140-000-482-00-50		Miscellaneous Revenue	-	4,866	7	-	-	-	-	-	0%
140-000-485-40-10		Donations	-	-	-	-	-	-	-	-	0%
		Intergovernmental Revenues									
141-000-435-50-10		Maternal/Child Health	13,545	14,612	14,141	13,894	-	14,916	14,618	724	5%
141-000-435-50-15		Immunization Grant	14,651	14,932	13,420	13,177	-	14,259	13,973	796	6%
141-000-435-50-20		Prevention	-	15,725	8,187	9,556	-	7,383	7,200	(2,356)	-25%
141-000-435-50-25		Children w/special h.c. r	-	-	-	-	-	-	-	-	0%
141-000-435-50-30		Tobacco Control Board	-	-	-	8,525	-	-	-	(8,525)	-100%
141-000-435-50-40		Mosquito Control	4,197	2,000	-	-	-	-	-	-	0%
141-000-435-50-45		Public Health Preparednr	33,107	32,674	32,787	38,631	-	37,810	41,782	3,151	8%
141-000-435-50-50		Environmental Consortia	2,000	17,669	-	-	-	5,000	5,000	5,000	100%
141-000-435-50-55		PHP Pandemic Influenza	9,351	21,858	7,986	-	-	-	-	-	0%
141-000-435-50-60		PHP Emergency Respo	-	-	65,998	-	-	35,220	-	-	0%
		<b>Total Revenues</b>	<b>446,706</b>	<b>551,005</b>	<b>564,962</b>	<b>527,414</b>	<b>183,283</b>	<b>536,454</b>	<b>518,939</b>	<b>(8,475)</b>	<b>-2%</b>
<b>Expenditures</b>											
140-410-541-10-10	General	Salaries & Wages	255,249	239,148	234,041	232,139	95,988	210,428	216,685	(15,454)	-7%
140-411-541-10-10	Environmental Health	Salaries & Wages	48,172	35,250	63,909	62,005	26,390	56,259	71,965	9,960	16%
141-421-541-10-10	MCH	Salaries & Wages	-	9,588	4,633	6,527	1,969	6,527	6,200	(327)	-5%
141-422-541-10-10	Immunization	Salaries & Wages	-	2,716	1,871	6,008	999	6,008	5,000	(1,008)	-17%
141-423-541-10-10	Prevention	Salaries & Wages	-	15,825	2,758	2,106	21	2,106	5,000	2,894	137%
141-431-541-10-10	Tobacco Control	Salaries & Wages	-	6,991	-	4,362	-	4,500	4,500	138	3%
141-442-541-10-10	PHP / Bioterrorism	Salaries & Wages	-	14,223	1,465	22,142	1,900	22,142	28,020	5,878	27%
141-443-541-10-10	PHP Pandemic	Salaries & Wages	-	3,553	-	-	-	-	-	-	0%
141-444-541-10-10	PHER - Emerg Resp	Salaries & Wages	-	-	26,222	-	5,910	11,736	-	-	0%
141-445-541-10-10	Environ Radon	Salaries & Wages	-	-	-	-	3,498	3,498	3,500	3,500	100%
140-410-541-14-00	General	Overtime	50	33	16	-	-	-	-	-	0%
		<b>Total Salaries</b>	<b>303,471</b>	<b>327,328</b>	<b>334,916</b>	<b>335,289</b>	<b>136,673</b>	<b>323,204</b>	<b>340,870</b>	<b>5,581</b>	<b>2%</b>

**Village of Brown Deer  
North Shore Health Department  
2011 Budget**

Account Number	Program Name	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
140-410-541-15-10	General	WRS	27,260	26,965	23,934	25,535	10,445	23,147	24,550	(985)	-4%
140-411-541-15-10	Environmental Health	WRS	5,108	5,510	6,695	6,818	2,921	6,218	7,916	1,098	16%
141-421-541-15-10	MCH	WRS	-	905	482	718	217	718	605	(113)	-16%
141-422-541-15-10	Immunization	WRS	-	44	195	661	110	661	550	(111)	-17%
141-423-541-15-10	Prevention	WRS	-	30	287	232	2	232	550	318	137%
141-431-541-15-10	Tobacco Control	WRS	-	118	-	480	-	-	462	(18)	-4%
141-442-541-15-10	PHP / Bioterrorism	WRS	-	1,673	899	2,436	209	2,436	3,082	646	27%
141-443-541-15-10	PHP Pandemic	WRS	-	6,285	-	-	-	-	2,272	2,272	0%
141-444-541-15-10	PHER - Emerg Resp	WRS	-	-	3,273	-	1,391	2,208	-	-	0%
141-445-541-15-10	Environ Radon	WRS	-	-	-	-	212	212	385	385	100%
		Total WRS	32,368	41,530	35,765	36,880	15,507	35,832	40,372	3,492	9%
140-410-541-15-15	General	FICA	19,105	19,014	17,047	17,759	6,938	15,992	16,962	(797)	-4%
140-411-541-15-15	Environmental Health	FICA	3,656	3,924	4,668	4,744	1,911	4,296	5,470	726	15%
141-421-541-15-15	MCH	FICA	-	627	323	499	144	499	418	(81)	-16%
141-422-541-15-15	Immunization	FICA	-	32	141	460	76	460	380	(80)	-17%
141-423-541-15-15	Prevention	FICA	-	21	211	161	1	161	385	224	139%
141-431-541-15-15	Tobacco Control	FICA	-	85	-	334	-	-	323	(11)	-3%
141-442-541-15-15	PHP / Bioterrorism	FICA	-	1,178	633	1,694	140	1,694	2,130	436	26%
141-443-541-15-15	PHP Pandemic	FICA	-	-	-	-	-	-	-	-	0%
141-444-541-15-15	PHER - Emerg Resp	FICA	-	-	2,317	-	972	1,520	-	-	0%
141-445-541-15-15	Environ Radon	FICA	-	-	-	-	143	143	266	266	100%
		Total FICA	22,761	24,881	25,340	25,651	10,327	24,765	26,334	683	3%
140-410-541-15-20	General	Group Insurance	72,679	43,546	36,568	45,725	19,429	42,033	53,138	7,413	16%
140-411-541-15-20	Environmental Health	Group Insurance	6,048	6,097	11,548	12,213	8,357	12,591	12,591	378	3%
141-421-541-15-20	MCH	Group Insurance	-	1,182	1,066	1,286	183	1,286	-	(1,286)	-100%
141-422-541-15-20	Immunization	Group Insurance	-	-	75	1,183	-	1,183	-	(1,183)	-100%
141-423-541-15-20	Prevention	Group Insurance	-	31	604	415	7	415	-	(415)	-100%
141-431-541-15-20	Tobacco Control	Group Insurance	-	2	-	859	-	-	-	(859)	-100%
141-442-541-15-20	PHP / Bioterrorism	Group Insurance	-	1,526	940	4,361	345	4,361	-	(4,361)	-100%
141-443-541-15-20	PHP Pandemic	Group Insurance	-	-	-	-	-	-	-	-	0%
141-444-541-15-20	PHER - Emerg Resp	Group Insurance	-	-	4,510	-	2,351	3,639	-	-	0%
141-445-541-15-20	Environ Radon	Group Insurance	-	-	-	-	221	221	-	-	100%
		Total Group Insurance	78,727	52,384	55,312	66,042	30,892	65,729	65,729	(313)	0%
140-410-541-30-10	General	Public Health Supplies	8,904	3,492	464	765	135	250	-	(765)	-100%
140-410-541-30-10	lead/radon	Environmental Health Sup	2,359	4,657	4,155	3,036	1,363	3,271	4,155	1,119	37%
141-421-541-39-70	MCH	Program Supplies and Ex	14,612	2,542	4,538	4,260	1,490	5,886	5,000	740	17%
141-422-541-39-70	Immunization	Program Supplies and Ex	14,932	11,317	8,590	4,762	-	5,947	6,500	1,738	36%
141-423-541-39-70	Prevention	Program Supplies and Ex	15,725	8,640	2,397	3,095	556	4,469	545	(2,550)	-82%
141-431-541-39-70	Tobacco Control	Program Supplies and Ex	-	-	-	122	-	-	-	(122)	-100%
141-441-541-39-70	Mosquito	Program Supplies and Ex	2,000	-	-	-	-	-	-	-	0%
141-442-541-39-70	PHP / Bioterrorism	Program Supplies and Ex	32,674	30,173	22,052	4,036	6,218	7,177	4,372	336	8%
141-443-541-39-70	PHP Pandemic	Program Supplies and Ex	21,858	-	-	-	-	-	-	-	0%
141-444-541-39-70	PHER - Emerg Resp	Program Supplies and Ex	-	-	29,715	-	8,976	16,117	-	-	0%

**Village of Brown Deer  
North Shore Health Department  
2011 Budget**

Account Number	Program Name	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
141-445-541-39-70	Environmental Cons	Program Supplies and Exp								-	100%
		Total Supplies	113,064	60,822	71,911	20,076	18,737	43,117	20,572	496	2%
140-410-541-15-25	General	Worker Compensation	7,456	8,394	-	-	-	-	-	-	0%
140-411-541-15-25	Environmental Health	Worker Compensation	900	-	-	-	-	-	-	-	0%
140-410-541-20-50	General	Disposal of Medical Wast	360	852	436	-	-	-	350	350	-100%
140-410-541-20-20	General	Professional Services	1,621	-	-	-	-	-	-	-	0%
140-410-541-20-40	General	Printing Services	207	200	246	200	120	200	200	-	0%
140-410-541-35-40	General	Equipment Maintenance	1,058	863	635	567	657	657	700	133	23%
140-411-541-39-25	Environmental Health	License Fee to State	2,589	5,032	4,140	7,150	-	4,200	4,500	(2,650)	-37%
140-410-541-45-10	General	Professional Membership	350	472	248	315	344	344	350	35	11%
140-411-541-45-10	Environmental Health	Professional Membership	118	175	165	-	-	-	50	50	100%
140-410-541-45-20	General	Professional Periodicals	203	118	56	67	-	-	75	8	12%
140-410-541-45-30	General	Professional Training	1,356	1,323	1,276	-	400	-	400	400	100%
140-411-541-45-30	Environmental Health	Professional Training	505	2,507	12,394	1,690	-	-	200	(1,490)	-88%
140-410-541-45-40	General	Mileage Reimbursement	2,863	2,946	2,704	1,500	351	1,500	1,500	-	0%
140-410-541-53-20	General	Office Rental	6,600	6,600	-	-	-	-	-	-	0%
140-410-541-53-30	General	Administrative Charges	-	-	21,842	39,021	-	39,021	39,021	-	0%
141-421-541-53-30	MCH	Administrative Charges	-	-	2,859	(1,247)	-	(1,247)	(1,462)	(215)	17%
141-422-541-53-30	Immunization	Administrative Charges	-	-	2,712	(1,227)	-	(1,227)	(1,397)	(170)	14%
141-423-541-53-30	Prevention	Administrative Charges	-	-	1,966	(564)	-	(564)	(720)	(156)	28%
141-431-541-53-30	Tobacco Control	Administrative Charges	-	-	-	-	-	-	-	-	0%
141-442-541-53-30	PHP / Bioterrorism	Administrative Charges	-	-	6,797	(3,252)	-	(3,252)	(4,178)	(926)	28%
	Radon/env.	Administrative Charges							(500)		
140-410-541-80-10	General	New/Replace Equip	-	6,009	-	-	-	-	-	-	0%
140-410-541-90-20	General	Grant Reallocations	(73,857)	-	-	-	-	-	-	-	0%
140-410-592-00-70	General	Transfer to Liability Ins F	12,345	12,345	-	-	-	-	-	-	0%
	Retirement settlement								36,543		
		Total Other Expenditure	(35,326)	47,836	58,475	44,220	1,873	39,632	75,632	31,412	71%
		Total Expenditures	515,065	554,781	581,719	528,158	214,008	532,279	569,509	41,351	8%
Revenues Over/(Under) Expenditure			(68,359)	(3,776)	(16,757)	(744)	(30,725)	4,175	(50,570)	(49,826)	6697%
Beginning Fund Balance			173,395	105,036	101,260	84,503	84,503	84,503	88,678		
Ending Fund Balance			\$ 105,036	\$ 101,260	\$ 84,503	\$ 83,759	\$ 53,778	\$ 88,678	\$ 38,108		

**Village of Brown Deer**  
**North Shore Health Department - Operational Budget**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
	Public Charges For Services									
140-000-449-20-30	Permits	\$ 64,637	\$ 87,538	\$ 83,851	\$ 92,500	\$ 18,371	\$ 92,500	\$ 98,975	\$ 6,475	7%
140-000-465-10-13	Clinics	44,786	47,132	34,233	58,500	25,759	41,000	44,000	(14,500)	-25%
	Intergovernmental Charges For Services:									
140-000-473-50-10	Bayside contribution	23,863	25,817	27,618	28,104	14,052	28,104	28,522	418	1%
140-000-473-50-20	Brown Deer contribution	132,697	135,718	131,587	132,487	66,244	132,487	134,985	2,498	2%
140-000-473-50-30	Fox Point contribution	27,930	29,754	32,238	32,814	16,407	32,814	33,470	656	2%
140-000-473-50-40	Glendale contribution	66,947	70,572	73,136	74,526	37,263	74,526	75,793	1,267	2%
140-000-473-50-50	River Hills contribution	8,995	9,480	9,815	9,823	4,912	9,823	10,009	186	2%
140-000-473-50-60	Shorewood Enviro Health Cont	-	20,000	14,688	7,044	-	9,950	9,950	2,906	41%
140-000-474-10-10	Interdepartment Charge Grant F	-	-	14,334	6,633	-	-	-	(6,633)	-100%
	Other Revenues:									
140-000-481-00-10	Interest income	-	658	937	1,200	276	662	662	(538)	-45%
140-000-482-00-50	Miscellaneous Revenue	-	4,866	7	-	-	-	-	-	-
140-000-485-40-10	Donations	-	-	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>369,855</b>	<b>431,535</b>	<b>422,444</b>	<b>443,631</b>	<b>183,283</b>	<b>421,866</b>	<b>436,366</b>	<b>(7,265)</b>	<b>-2%</b>
<b>Expenditures</b>										
	General Expenditures									
140-410-541-10-10	Salaries & Wages	255,249	239,148	234,041	232,139	95,988	210,428	216,685	(15,454)	-7%
140-410-541-14-00	Overtime	50	33	16	-	-	-	-	-	0%
140-410-541-15-10	WRS	27,260	26,965	23,934	25,535	10,445	23,147	24,550	(985)	-4%
140-410-541-15-15	FICA	19,105	19,014	17,047	17,759	6,938	15,992	16,962	(797)	-4%
140-410-541-15-20	Group Insurance	72,679	43,546	36,568	45,725	19,429	42,037	53,138	7,413	16%
140-410-541-15-25	Worker Comp	7,456	8,394	-	-	-	-	-	-	0%
140-410-541-20-20	Professional Services	1,621	-	-	-	-	-	-	-	0%
140-410-541-20-40	Printing Services	207	200	246	200	120	200	200	-	0%
140-410-541-20-50	Disposal of Medical Waste	360	852	436	-	-	-	350	350	100%
140-410-541-30-10	Public Health Supplies	8,904	3,492	464	765	135	250	-	(765)	-100%
140-410-541-30-90	Miscellaneous Supplies	-	-	603	-	-	-	-	-	-
140-410-541-34-50	Medical Supplies	-	-	4,043	-	-	-	-	-	-
140-410-541-34-55	Clinical Supplies	-	-	2,447	-	-	-	-	-	-
140-410-541-34-70	Laboratory Supplies	-	-	333	-	-	-	-	-	-
140-410-541-35-40	Equipment Maintenance	1,058	863	635	567	657	657	700	133	23%
140-410-541-45-10	Professional Memberships	350	472	248	315	344	344	350	35	11%
140-410-541-45-20	Professional Periodicals	203	118	56	67	-	-	75	8	12%
140-410-541-45-30	Professional Training	1,356	1,323	1,276	-	400	-	400	400	100%
140-410-541-45-40	Mileage Reimbursement	2,863	2,946	2,704	1,500	351	1,500	1,500	-	0%

**Village of Brown Deer**  
**North Shore Health Department - Operational Budget**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
140-410-541-53-20	Office Rental	6,600	6,600	-	-	-	-	-	-	0%
140-410-541-53-30	Administrative Charges	-	-	21,842	39,021	-	39,021	39,021	-	0%
140-410-541-80-10	New/Replace Equip	-	6,009	-	-	-	-	-	-	0%
140-410-541-90-20	Grant Reallocations	(73,857)	-	-	-	-	-	-	-	0%
140-410-592-00-70	Transfer to Liability Ins Fund	12,345	12,345	-	-	-	-	-	-	0%
	Retirement Settlement							36,543		
	Total General Expenditures	343,809	372,319	346,938	363,593	134,807	333,576	390,474	(9,662)	-3%
	Environmental Health:									
140-411-541-10-10	Salaries & Wages	48,172	35,250	63,909	62,005	26,390	56,259	71,965	9,960	16%
140-411-541-14-00	Overtime	-	-	10	-	-	-	-	-	
140-411-541-15-10	WRS	5,108	5,510	6,695	6,818	2,921	6,218	7,916	1,098	16%
140-411-541-15-15	FICA	3,656	3,924	4,668	4,744	1,911	4,296	5,470	726	15%
140-411-541-15-20	Group Insurance	6,048	6,097	11,548	12,213	8,357	12,591	12,591	378	3%
140-411-541-15-25	Worker Compensation	900	-	-	-	-	-	-	-	0%
140-411-541-30-10	Environmental Health Supplies	2,359	4,657	4,155	3,036	1,363	3,271	4,155	1,119	37%
140-411-541-39-25	License Fee to State	2,589	5,032	4,140	7,150	-	4,200	4,500	(2,650)	-37%
140-411-541-45-10	Professional Memberships	118	175	165	-	-	-	50	50	100%
140-411-541-45-30	Professional Training	505	2,507	12,394	1,690	-	-	200	(1,490)	-88%
	Total Environmental Health	69,455	63,153	107,684	97,656	40,942	86,835	106,847	9,191	9%
	Total Expenditures	413,264	435,472	454,622	461,249	175,748	420,411	497,321	(471)	0%
	Revenues Over/(Under) Expenditures:	(43,409)	(3,938)	(32,178)	(17,618)	7,535	1,455	(60,955)	\$ (43,337)	
	Beginning Fund Balance	173,395	129,986	126,048	93,870	93,870	93,870	95,325		
	Ending Fund Balance	\$ 129,986	\$ 126,048	\$ 93,870	\$ 76,252	\$ 101,405	\$ 95,325	\$ 34,370		
	Fund balance as a Percentage of Expenditures				16.53%			6.91%		
	Fund Balance Low Range 15%				\$ 69,187			\$ 74,598		
	Fund Balance High Range 25%				\$ 115,312			\$ 124,330		

Village of Brown Deer										
North Shore Health Department - Grant Func										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	Chg %
		Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	
<b>Revenues</b>	Intergovernmental Revenues									
141-000-435-50-10	Maternal/Child Health	\$ 14,612	\$ 14,439	\$ 14,141	\$ 14,494	\$ -	\$ 14,916	14,618	\$ 124	1%
141-000-435-50-15	Immunization Grant	14,932	14,019	13,420	14,259	-	14,259	13,973	(286)	-2%
141-000-435-50-20	Prevention	15,725	27,574	8,187	6,554	-	7,383	7,200	646	10%
141-000-435-50-25	Children w/special h.c. needs	-	-	-	-	-	-	-	-	0%
141-000-435-50-30	Tobacco Control Board	-	7,196	-	6,715	-	-	5,000	(1,715)	-26%
141-000-435-50-40	Mosquito Control	2,000	-	-	-	-	-	-	-	0%
141-000-435-50-45	Public Health Preparedness	32,674	48,094	32,787	37,810	17,366	37,810	41,782	3,972	11%
141-000-435-50-50	Environmental Consortia - Radon	17,669	-	-	3,500	9	2,500	5,000	1,500	100%
141-000-435-50-60	PHP Emergency Response	-	-	65,998	-	35,220	35,220	-	-	0%
141-000-435-50-55	PHP Pandemic Influenza	21,858	7,986	-	-	-	-	-	-	0%
141-000-435-50-65	ARRA (Immuniz) Grant	-	-	-	-	1,278	6,417	-	-	0%
	<b>Total Revenues</b>	<b>119,470</b>	<b>119,308</b>	<b>134,532</b>	<b>83,332</b>	<b>53,874</b>	<b>118,505</b>	<b>87,573</b>	<b>4,241</b>	<b>5%</b>
<b>Expenditures</b>	Maternal/Child Health									
141-421-541-10-10	Salaries & Wages	-	9,588	4,633	6,527	1,969	6,527	6,200	(327)	-5%
141-421-541-15-10	WRS	-	905	482	718	217	718	682	(36)	-5%
141-421-541-15-15	FICA	-	627	323	499	144	499	472	(27)	-5%
141-421-541-15-20	Group Insurance	-	1,182	1,066	1,286	183	1,286	-	(1,286)	-100%
141-421-541-39-70	Program Supplies and Exp	14,612	2,542	4,538	4,260	1,490	5,886	5,802	1,542	36%
	Administrative Charges	-	-	2,859	1,204	-	-	1,462	258	21%
	<b>Total Maternal/Child Health</b>	<b>14,612</b>	<b>14,844</b>	<b>13,902</b>	<b>14,494</b>	<b>4,002</b>	<b>14,916</b>	<b>14,618</b>	<b>124</b>	<b>-58%</b>
	Immunization Grant									
141-422-541-10-10	Salaries & Wages	-	2,716	1,871	6,008	999	6,008	5,000	(1,008)	-17%
141-422-541-15-10	WRS	-	44	195	661	110	661	550	(111)	-17%
141-422-541-15-15	FICA	-	32	141	460	76	460	380	(80)	-17%
141-422-541-15-20	Group Insurance	-	-	75	1,183	-	1,183	-	(1,183)	-100%
141-422-541-39-70	Program Supplies and Exp	14,932	11,317	8,590	4,762	-	5,947	6,646	1,884	40%
	Administrative Charges	-	-	2,712	1,185	-	-	1,397	212	18%
	<b>Total Immunization</b>	<b>14,932</b>	<b>14,109</b>	<b>13,585</b>	<b>14,259</b>	<b>1,185</b>	<b>14,259</b>	<b>13,973</b>	<b>(286)</b>	<b>-94%</b>
	Prevention						7,383			
141-423-541-10-10	Salaries & Wages	-	15,825	2,758	2,106	21	2,106	5,000	2,894	137%
141-423-541-15-10	WRS	-	30	287	232	2	232	550	318	137%
141-423-541-15-15	FICA	-	21	211	161	1	161	385	224	139%
141-423-541-15-20	Group Insurance	-	31	604	415	7	415	-	(415)	-100%
141-423-541-39-70	Program Supplies and Exp	15,725	8,640	2,397	3,095	556	4,469	545	(2,550)	-82%
	Administrative Charges	-	-	1,966	545	-	-	720	175	32%

Village of Brown Deer										
North Shore Health Department - Grant Func										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	Chg %
		Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	
	Total Prevention	15,725	24,547	8,222	6,554	587	7,383	7,200	646	263%
	Tobacco Control Board									
141-431-541-10-10	Salaries & Wages	-	6,991	-	4,362	-	-	4,215	(147)	-3%
141-431-541-15-10	WRS	-	118	-	480	-	-	462	(18)	-4%
141-431-541-15-15	FICA	-	85	-	334	-	-	323	(11)	-3%
141-431-541-15-20	Group Insurance	-	2	-	859	-	-	-	(859)	-100%
141-431-541-39-70	Program Supplies and Exp	-	-	-	122	-	-	-	(122)	-100%
	Administrative Charges	-	-	-	558	-	-	-	(558)	-100%
	Total Tobacco Control	-	7,196	-	6,715	-	-	5,000	(1,715)	-310%
	Mosquito Control									
141-441-541-39-70	Program Supplies and Exp	2,000	-	-	-	-	-	-	-	0%
	PHP / Bioterrorism						37,810	41,782		
141-442-541-10-10	Salaries & Wages	-	14,223	1,465	22,142	1,900	22,142	28,020	5,878	27%
141-442-541-15-10	WRS	-	1,673	899	2,436	209	2,436	3,082	646	27%
141-442-541-15-15	FICA	-	1,178	633	1,694	140	1,694	2,130	436	26%
141-442-541-15-20	Group Insurance	-	1,526	940	4,361	345	4,361	-	(4,361)	-100%
141-442-541-39-70	Program Supplies and Exp	32,674	30,173	22,052	4,036	6,218	7,177	4,372	336	8%
	Administrative Charges	-	-	6,797	3,141	-	-	4,178	1,037	33%
	Total Public Health Preparedness	32,674	48,774	32,787	37,810	8,812	37,810	41,782	3,972	20%
	PHP Pandemic Influenza									
141-443-541-10-10	Salaries & Wages	-	3,553	-	-	-	-	-	-	0%
141-443-541-15-10	WRS	-	6,285	-	-	-	-	-	-	0%
141-443-541-15-15	FICA	-	-	-	-	-	-	-	-	0%
141-443-541-15-20	Group Insurance	-	-	-	-	-	-	-	-	0%
141-443-541-39-70	Program Supplies and Exp	21,858	-	-	-	-	-	-	-	0%
	Total PHP Pandemic Influenza	21,858	9,838	-	-	-	-	-	-	-
	PHER - Public Health Emerg Resp						35,220			
141-444-541-10-10	Salaries & Wages	-	-	26,222	-	5,910	11,736	-	-	0%
141-444-541-15-10	WRS	-	-	3,273	-	1,391	2,208	-	-	0%
141-444-541-15-15	FICA	-	-	2,317	-	972	1,520	-	-	0%
141-444-541-15-20	Group Insurance	-	-	4,510	-	2,351	3,639	-	-	0%
141-444-541-39-70	Program Supplies and Exp	-	-	29,715	-	8,976	16,117	-	-	0%
	Total Public Health Emerg Resp	-	-	66,037	-	19,600	35,220	-	-	-
	Environmental Consortia - Radon									
141-445-541-10-10	Salaries & Wages	-	-	-	1,800	-	1,800	3,500	1,700	0%
141-445-541-15-10	WRS	-	-	-	200	-	200	385	185	0%
141-445-541-15-15	FICA	-	-	-	138	-	138	266	128	0%

Village of Brown Deer										
North Shore Health Department - Grant Fund										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	Chg %
		Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	
141-445-541-15-20	Group Insurance	-	-	-	355	-	335	349	(6)	0%
141-445-541-39-70	Program Supplies and Exp	17,669	-	-	1,007	-	27	-	(1,007)	0%
	Adm. Charges							500		
	Total Environmental Con. - Radon	17,669	-	-	3,500	-	2,500	5,000	1,000	-
	Total Expenditures	86,796	60,492	42,506	46,310	5,774	39,058		2,374	0%
	ARRA						6,417			
141-446-541-10-10	Salaries & Wages	-	-	-	-	3,498	3,498	-	-	0%
141-446-541-15-10	WRS	-	-	-	-	212	212	-	-	0%
141-446-541-15-15	FICA	-	-	-	-	143	143	-	-	0%
141-446-541-15-20	Group Insurance	-	-	-	-	221	221	-	-	0%
	Supplies						2,343			
		-	-	-	-	4,073	6,417	-	-	-
	Total Expenditures	101,801	119,308	134,532	79,832	38,259	118,505	87,573	2,741	0%
	Revenues Over/(Under) Expenditure:	17,669	-	-	3,500	15,614	-	-	(3,500)	-100%
	Beginning Fund Balance	-	17,669	17,669	17,669	17,669	17,669	17,669		
	Ending Fund Balance	\$ 17,669	\$ 17,669	\$ 17,669	\$ 21,169	\$ 33,283	\$ 17,669	\$ 17,669		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 as well as other Milwaukee County Federated Library System patrons. To this end the Library assembles, preserves and makes available books and related material for the use of the community. The Library serves the community as a center of reliable information by providing opportunity and encouragement for all citizens interested in personal growth, self-enrichment, and the pursuit of life-long learning. The Library seeks to identify and meet community needs by using professional standards to select the best materials available reflecting a broad range of interests and educational levels. In addition to providing a collection of books, periodicals and AV materials, the Library also strives to present programming that educates, entertains, and enlightens library patrons of all ages.

**SERVICES PROVIDED:**

**+ Books and audio-visual items**

- 76,836 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
- 9,163 audio-visual items (including Music CDs, Audio books on CD & Cassette, educational and entertainment films on DVD and videocassette)

**+ Current Newspapers & Periodicals (Magazines)**

- 7 newspapers (Milwaukee Journal-Sentinel, Chicago Tribune, Wall Street Journal, New York Times, USA Today, Milwaukee Business Journal, Barron's).
- 155 general interest magazine subscriptions

**+ Children's services**

- Year-round pre-school story hours 2 times per week
- Year-round Family Movie night programs
- Children's Summer Reading Program
- Young Adult Summer Reading Program
- Family Film series
- Outreach to Brown Deer school libraries and media centers

**+ Information Technology Services**

- Provide internet access as well as word processing, spreadsheet and PowerPoint software at 8 public access PCs
- Provide WiFi access throughout the building
- Access to a networked B&W/Color printer and a public-use photocopier
- Maintain and update the Library's portion of the Village Website
- Maintain and update the Library's blog "Not Just a Library" on MyBrownDeerNow.com

**+ Adult Services**

- Reference and Reader's advisory service with patron questions answered by Librarians over the phone, in-person and via 3-mail
- Adult and Young Adult Book clubs throughout the year
- Community-interest programs and author visits throughout the year

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Library**

- Adult Summer Reading Program
- ✚ **Technical Services**
  - Acquiring and cataloging new materials; labeling and preparing items for circulation (applying security strips, ownership marks, book covers, etc.); repair and mending of damaged items; withdrawing items from the collection
- ✚ **Community Room**
  - Meeting room available to qualified groups
- ✚ **Customer Service**
  - Friendly, knowledgeable assistance from a cheerful, hard-working, dedicated staff

**STAFFING:**

Position (FTE)	2009 Actual	2010 Est.	2010	2011
		Actual	Budget	Budget
Library Director	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00
Youth Services Librarian	0.68	0.75	0.68	0.75
Reference Librarians	1.04	1.00	1.01	1.00
Library Technical Assistant	1.00	1.00	1.00	1.00
Library Assistants	3.99	3.84	3.96	3.84
Student pages (temporary)	1.16	1.26	1.09	1.26
<b>Total</b>	<b>9.87</b>	<b>9.85</b>	<b>9.74</b>	<b>9.85</b>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008	2009	2010 Est.	2011
	Actual	Actual	Actual	Budgeted
Circulation	235,265	246,373	248,000	250,000
Summer reading program participants	225	350	350	350
Book collection size	75,781	76,836	76,836	76,836
AV collection size (DVDs, CDs, .etc)	9,053	9,163	9,163	9,163
Magazine subscriptions	163	150	150	150
Library sponsored-programs	65	93	100	100
Building usage	128,942	133,792	135,000	135,000

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Library**

**OBJECTIVES ACCOMPLISHED IN 2010**

- ✚ Increased circulation levels and building usage by 5%.
- ✚ Installed print control software on public access PCs for better cost management of printing costs.
- ✚ Replaced older PCs with new equipment made available through the Gates Foundation Online Opportunity Grant and Brown Deer Capital Improvement Plan.
- ✚ Installed new furniture for new computers.
- ✚ Secured funding for Library's matching funds portion of the Gates Foundation Online Opportunity Grant.
- ✚ Installed 2 additional CD shelving units.
- ✚ Increased programming opportunities for adults and children by 5%.
- ✚ Worked with the Friends of the Library to hold a Second Annual Used Book Sale.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Increase the number of public access PCs to a total of 12 (currently 8) through our participation in the second round of the Gates Foundation Online Opportunity Grant.
- ✚ Provide 4 computer training workshops geared towards familiarizing library users with online resources available through CountyCat and introductory e-mail and database searching.

**BUDGET SUMMARY:**

- ✚ The reciprocal borrowing payment from MCFLS for 2011 will be **\$133,077**. The payment for MCFLS for 2010 was **\$140,779** reflecting a loss of **\$7,702** for our 2011 budget.
- ✚ In order to comply with state-mandated MOE (Maintenance of Effort) requirements the minimum tax levy needs to be \$385,346, which is the average of 2008-2010 funding levels.
- ✚ Lost Materials Charge: this figure is a more accurate reflection of anticipated revenue based on previous budget year's totals.
- ✚ Each year Building Maintenance costs far exceed the budgeted amount. The requested amount seeks to address this issue and provide a more accurate expectation of projected costs.
- ✚ The 2011 budget proposes a decrease in fund balance of more than 10% due to wage increases and decreased revenue.

**Village of Brown Deer  
Library Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
	Taxes:									
151-000-411-00-10	Property tax levy	\$370,333	\$ 387,219	\$ 387,219	\$ 381,600	\$ 313,099	\$ 381,600	\$ 385,346	\$ 3,746	1%
	Public Charges:									
151-000-467-10-10	Copy Machine Income	2,442	2,482	3,526	2,500	1,225	2,500	3,500	1,000	40%
151-000-467-10-20	Library Fines	20,672	20,709	20,415	21,000	7,967	21,000	21,000	-	0%
151-000-467-10-30	Sale of Merchandise	1,787	1,539	1,065	1,500	623	1,500	2,000	500	33%
151-000-467-10-40	Lost Materials Charge	9,062	9,183	6,284	11,000	2,136	11,000	10,000	(1,000)	-9%
	Intergovernmental Charges									
151-000-473-60-10	Library Reciprocal Borrowing	156,081	151,224	138,060	140,548	140,779	140,779	133,077	(7,471)	-5%
	Misc Revenue/Other Financing Sources:									
151-000-481-00-10	Investment Interest	-	12,545	4,827	5,000	1,578	5,000	5,000	-	0%
151-000-485-50-10	Donations	10,359	9,637	9,205	12,000	4,592	12,000	12,000	-	0%
	<b>Total Revenues:</b>	<b>570,736</b>	<b>594,539</b>	<b>570,600</b>	<b>575,148</b>	<b>471,998</b>	<b>575,379</b>	<b>571,923</b>	<b>(3,225)</b>	<b>-1%</b>
<b>Expenditures</b>										
151-510-551-10-10	Salaries & Wages	290,225	305,430	312,421	314,830	120,963	314,830	323,599	8,769	3%
151-510-551-15-10	WRS	27,175	26,378	31,892	32,813	13,103	32,813	37,537	4,724	14%
151-510-551-15-15	FICA	21,417	22,577	22,974	24,084	8,694	24,084	24,754	670	3%
151-510-551-15-20	Group Insurance	92,582	71,108	56,443	63,715	30,161	63,715	67,385	3,670	6%
151-510-551-15-25	Workers Comp Insurance	827	827	-	-	-	-	-	-	0%
151-510-551-20-35	Technical Support	4,181	7,696	2,671	4,000	1,865	4,000	4,000	-	0%
151-510-551-20-40	Printing	3,402	4,320	1,983	3,000	1,317	3,000	3,000	-	0%
151-510-551-24-10	Equipment Maintenance	10,783	11,921	12,225	14,200	11,316	14,200	14,200	-	0%
151-510-551-30-10	Office Supplies	6,403	9,082	8,770	5,500	3,646	5,500	5,500	-	0%
151-510-551-30-15	Postage	680	812	630	800	307	800	800	-	0%
151-510-551-30-20	Communications	3,464	4,286	3,870	3,000	1,248	3,000	3,000	-	0%
151-510-551-45-10	Professional Memberships	566	78	536	470	501	501	500	30	6%
151-510-551-45-20	Professional Publications	5,431	-	-	535	-	535	535	-	0%
151-510-551-45-30	Professional Training	404	159	234	730	-	730	730	-	0%
151-510-551-45-40	Mileage Reimbursement	690	541	584	700	12	700	700	-	0%
151-510-551-80-10	Library Office	2,022	2,831	-	-	-	-	-	-	0%
151-511-551-35-40	Book Repair & Maintenance	4,021	2,788	1,753	2,500	886	2,500	2,500	-	0%
151-511-551-38-10	Periodicals	713	5,810	5,853	5,000	331	5,000	5,000	-	0%
151-511-551-38-15	Books	50,008	63,724	51,976	48,574	20,558	48,574	48,574	-	0%
151-511-551-38-20	Audiovisual	12,534	12,862	11,906	11,000	3,237	11,000	11,000	-	0%
151-511-551-38-30	Donation Expenditures	6,477	3,028	6,654	-	549	-	-	-	0%
151-511-551-38-40	Library Programming	-	-	-	2,000	898	2,000	2,000	-	100%
151-512-551-22-10	Electric/Natural Gas	17,025	20,018	22,674	19,000	7,635	19,000	19,000	-	0%
151-512-551-22-20	Water and Sewer	772	826	901	775	216	775	775	-	0%
151-512-551-23-10	Cleaning service	13,200	13,200	13,200	13,800	5,750	13,800	13,800	-	0%

**Village of Brown Deer  
Library Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
151-512-551-23-15	Building Maintenance	8,122	6,747	18,593	5,000	4,574	6,000	6,000	1,000	20%
151-512-551-35-10	Building Supplies	3,054	2,013	832	2,500	408	2,500	2,500	-	0%
151-512-551-80-10	Library Building	-	155	-	-	-	-	-	-	0%
	<b>Total Expenditures:</b>	<u>586,178</u>	599,217	589,573	578,526	238,175	579,557	597,389	18,863	3%
	Revenues Over/(Under) Expenditures	(15,442)	(4,678)	(18,973)	(3,378)	233,823	(4,178)	(25,466)	\$ (22,088)	654%
	Library Reserves used for Capital Items							(2,410)		
	Beginning Fund Balance	<u>179,030</u>	163,588	158,910	139,937	139,937	139,937	135,759		
	Ending Fund Balance	<u>\$163,588</u>	\$ 158,910	\$ 139,937	\$ 136,559	\$ 373,760	\$ 135,759	\$ 107,883		
	Fund balance as a Percentage of Expenditures				23.60%			18.06%		
	Fund Balance Low Range 15%				\$ 86,779			\$ 89,608		
	Fund Balance High Range 25%				\$ 144,632			\$ 149,347		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 citizens 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, beverages, a newly remodeled bathhouse, and changing facilities.

**SERVICES PROVIDED:**

Park operations:

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

Pond operations:

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

**STAFFING:**

	2009	2010 Est.	2010	2011
Position (FTE)	Actual	Actual	Budget	Budget
Park and Pond Manager	0.22	0.22	0.22	0.22
Park maintenance	0.23	0.23	0.23	0.23
Lifeguards	1.25	1.25	1.25	1.25
Attendants	0.67	0.67	0.67	0.67
Total	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>

\*\*\*Staffing levels have not changed from 2010 to 2011.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Village Park and Pond Fund**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est.	2011
				Actual	Budgeted
Open pond days	65	54	60	63	65
Pavilion rental permits	57	50	59	52	55
Soccer field rentals	16 wks	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14-16 wks	14-16 wks	14-16 wks	14-16 wks
Pond Attendance	7998	7624	6593	9,391	9,391

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, play structure and restroom facilities
- ✚ Repair malfunctioning sprinkler heads for the irrigation system
- ✚ Continue researching cost and equipment for the replacement of the Play Structure in Village Park
- ✚ Reduce hours of operation for the pond facility by one hour to 11:00 a.m. to 5:00 p.m. daily.

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Site plan, drawing and total cost for the replacement of the Play Structure in Village Park
- ✚ Location and site plan develop analysis for Skateboard Park and the possibility of partnering with the School District.
- ✚ Research sand play and other potential aquatic amenities for the Pond.
- ✚ Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.

**BUDGET SUMMARY:**

- ✚ The 2011 budget includes a \$47,500 tax levy, which is \$2,500 less than the amount that was allocated for 2010.
- ✚ Budget shows a \$5,534 reduction in salary costs in the Pond Operation. This reduction is the result in the reduction of Ponds daily hours of 11:00 a.m. to 5:00 p.m. that were put into place for the 2010 season.
- ✚ The 2011 budget shows a decrease in fund balance exceeding 10% due to the tax levy decrease and other decreasing revenues.

Village of Brown Deer Village Park and Pond Fund 2011 Budget										
Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
152-000-411-00-10	Tax Levy	\$ 60,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 41,025	\$ 50,000	\$ 47,500	\$ (2,500)	-5%
152-000-467-20-10	Fairy Chasm Park Permits	1,540	597	1,518	1,800	-	1,760	1,800	-	0%
152-000-467-20-20	Village Park Permits	5,060	3,913	4,618	4,785	2,695	4,150	4,785	-	0%
152-000-467-34-10	Pond Daily Admissions	15,864	15,008	13,470	15,500	-	20,006	16,500	1,000	6%
152-000-467-34-20	Pond Membership Fees	3,755	4,110	4,879	5,000	439	3,910	4,759	(241)	-5%
152-000-467-34-30	Concession Sales	6,022	6,275	5,564	6,200	-	7,290	6,200	-	0%
152-000-481-00-10	Investment Interest	-	1,910	1,038	1,570	359	1,000	1,200	(370)	-24%
	<b>Total Revenues</b>	<b>92,241</b>	<b>91,811</b>	<b>91,086</b>	<b>84,855</b>	<b>44,518</b>	<b>88,116</b>	<b>82,744</b>	<b>389</b>	<b>0%</b>
<b>Expenditures</b>										
152-520-552-11-25	Program Salaries	40,688	34,392	39,496	45,625	-	35,581	40,091	(5,534)	-12%
152-520-552-15-15	FICA	3,112	2,631	3,021	3,490	-	2,722	3,067	(423)	-12%
152-520-552-22-10	Natural Gas/Electric Service	3,097	3,450	6,706	3,500	929	3,500	3,600	100	3%
152-520-552-22-20	Sewer/Water Services	4,992	2,486	876	4,300	215	4,800	4,600	300	7%
152-520-552-35-10	Building Supplies	702	555	202	750	-	750	750	-	0%
152-520-552-35-40	Equip Repair/Maint Supplies	487	629	6,642	1,000	-	1,000	1,000	-	0%
152-520-552-37-10	Operations Material	15,472	14,412	22,511	18,750	267	18,555	18,750	-	0%
152-520-552-39-70	Program Expense	4,330	4,019	4,188	4,200	508	4,200	4,200	-	0%
152-520-552-80-10	New/Replace Equipment Fairy Chasm Park	535	4,129	-	500	-	-	1,000	500	100%
152-521-552-11-25	Program Salaries	3,923	4,621	3,604	4,474	839	3,435	4,275	(199)	-4%
152-521-552-15-15	FICA	300	354	276	342	64	263	327	(15)	-4%
152-521-552-22-10	Natural Gas/Electric Service	366	306	328	400	74	350	400	-	0%
152-521-552-22-20	Sewer/Water Services	832	704	712	1,000	166	750	900	(100)	-10%
152-521-552-23-20	Turf Maintenance	5,524	-	2,788	2,788	2,822	2,822	2,822	34	1%
152-521-552-35-40	Equip Repair/Maint Supplies	3,406	3,650	2,655	4,700	2,095	5,798	4,700	-	0%
	<b>Total Expenditures</b>	<b>87,766</b>	<b>76,336</b>	<b>94,006</b>	<b>95,819</b>	<b>7,980</b>	<b>84,526</b>	<b>90,482</b>	<b>(5,337)</b>	<b>-6%</b>
	Revenues Over/(Under) Expenditures	4,475	15,475	(2,920)	(10,964)	36,538	3,590	(7,738)	\$ 3,226	-29%
	Beginning Fund Balance	24,039	28,514	43,989	41,069	41,069	41,069	44,659		
	Ending Fund Balance	\$ 28,514	\$ 43,989	\$ 41,069	\$ 30,105	\$ 77,607	\$ 44,659	\$ 36,921		
	Fund balance as a Percentage of Expenditures				31.42%			40.80%		
	Fund Balance Low Range 15%				\$ 14,373			\$ 13,572		
	Fund Balance High Range 25%				\$ 23,955			\$ 22,621		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 accounting for the operation of park and recreation programs. Funds are segregated in this special fund to account for the revenues and expenditures in the following accounts Building Supervision, Advertising, Fundraising, Miscellaneous Expenses, Adult Sport Leagues, Adult Instruction, Youth Instruction, Community Programs, Aquatic Programs, and Senior Programs.

**SERVICES PROVIDED:**

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

**STAFFING:**

The Park and Program Fund activities are coordinated by the Park and Recreation permanent staff. These administration activities are recorded in the Village's General Fund. Beginning in 2010, one part-time clerk's wages are included within this Fund's expenditures. Other salaries within the Park and Program Fund represent part-time instructors, sports referees and umpires. There are no permanent employees related to this fund, but rather the Village contracts with individuals on an as-needed basis for specific program offerings. Some individual charges per hour, others per game or per participant, therefore no FTE information is available for this Fund.

**ACTIVITY MEASURES:**

The Park and Recreation Program Fund administer the following programs:

Activity	2008 Participants	2009 Participants	2010 Est. Participants	2011 Budgeted Participants
Adult Sports Leagues:				
Men's Softball League	7 Teams	8 Teams	7 Teams	8 Teams
Women's Softball League	6 Teams	5 Teams	5 Teams	8 Teams
Volleyball Leagues	5 Teams	5 Teams	6 Teams	6 Teams

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

**Park and Recreation Program Fund**

Activity	2008	2009	2010 Est.	2011
	Participants	Participants	Participants	Budgeted Participants
<b>Adult Instruction Programs:</b>				
Ballroom Dance	124	126	79	125-140
Dance Aerobics	174	155	117	150-175
Golf Lessons	20	14	19	15-30
Sheepshead Tournament	28	33	38	45
Toning with Hand Weights	71	73	72	60-80
Yoga	264	257	234	225-275
Zumba	116	141	161	125-150
<b>Youth Instruction Programs</b>				
Academy of Dance	22	32	41	25-35
Arts and Crafts	21	27	16	20-30
Babysitter Training	21	19	17	15-25
Drama	Cancelled	11	12	15-25
Early Release			49	50-100
Free Throw Contest	24	34	16	35-60
GirlForce	Cancelled	Cancelled	17	10-20
Kids Ltd.	331	326	246	300-400
Mikrosoccer	37	21	41	20-40
Summer Music	13	7	Cancelled	10
Summer Playground	53	89	61	75-125
T-Ball Instruction	18	27	25	15-30
Track and Field	20	13	18	15-25
Volleyball Skills / Team Camp	51	16	17	30-50
Youth Soccer Clinic	27	33	34	30-40
Youth Sports Club	33	35	18	30-50
Youth Tennis Lessons	53	54	45	35-55
<b>Aquatics Programs</b>				
Open Swim	106	120	76	75-125
Swim Lessons	495	588	425	450-550
Lifeguard Training	17	10	8	15-Aug
<b>Adult/Youth Programs</b>				
Guitar Lessons	0	12	Cancelled	10-15
Digital Camera	24	25	14	15-30
<b>Senior Programs</b>				
AARP Driving Safety	18	14	12	10-25
Senior Exercise	101	113	130	80-125

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Park and Recreation Program Fund**

**OBJECTIVES ACCOMPLISHED IN 2010:**

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

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

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

**BUDGET SUMMARY:**

- ✚ 2010 recreation programs are on schedule to operate with a deficit and the 2011 budget is scheduled to operate with a deficit. Department will make an effort increase registrations and control expenses through 2011
- ✚ 2011 program rates will not increase as every program increased in 2010 and we saw a reduction in the total participation of all programs and the program fee increases could be a factor in less participation.
- ✚ 2011 Returning staff will receive \$.25 on their anniversary date.

**Village of Brown Deer**  
**Park and Recreation Program Fund**  
**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
	Charges for Services:									
153-000-467-30-20	Adult Sports Leagues	\$ 6,531	\$ 5,941	\$ 5,761	\$ 8,560	\$ 4,167	\$ 5,266	\$ 6,860	\$ (1,700)	-20%
153-000-467-30-25	Adult Instruction	20,072	23,524	27,912	25,626	10,539	25,191	25,191	(435)	-2%
153-000-467-30-30	Youth Instruction	27,377	26,142	29,998	39,295	12,220	27,003	35,000	(4,295)	-11%
153-000-467-30-35	Community Programs	1,414	2,170	2,090	3,485	572	1,856	3,040	(445)	-13%
153-000-467-30-40	Aquatics Program	16,372	21,542	21,657	24,190	11,128	17,711	24,190	-	0%
153-000-467-30-45	Senior Citizen Programs	1,637	767	56	1,500	1,379	1,983	2,100	600	40%
153-000-467-30-50	Other Charges	29	-	25	-	-	-	-	-	0%
	Miscellaneous Revenue									
153-000-481-00-10	Investment Interest	-	1,164	729	1,000	297	700	750	(250)	-25%
153-000-482-00-30	Fund Raising Programs	9,348	6,790	4,450	5,470	204	6,471	5,470	-	0%
153-000-485-53-10	Donations-Rec Programs	700	650	500	500	-	375	500	-	0%
153-000-492-20-00	Transfer from other funds	-	-	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>83,480</b>	<b>88,689</b>	<b>93,178</b>	<b>109,626</b>	<b>40,505</b>	<b>86,556</b>	<b>103,101</b>	<b>(6,525)</b>	<b>-6%</b>
<b>Expenditures</b>										
	Registration/Building Supv									
153-000-553-11-25	Salaries	2,217	3,223	3,217	4,135	1,864	3,171	3,645	(490)	-12%
153-000-553-11-10	Part-Time Clerk	-	-	114	5,265	975	4,400	4,800	(465)	100%
153-000-553-15-10	WI Retirement	-	-	13	579	133	440	480	(99)	100%
153-000-553-15-15	FICA	170	247	255	719	217	580	646	(73)	-10%
153-000-553-30-40	Advertising	1,381	2,381	420	1,200	405	725	1,200	-	0%
153-000-553-39-70	Fund Raising Programs	8,859	6,386	4,139	5,064	-	6,106	5,064	-	0%
153-000-553-39-75	Misc. Supplies & Expenses	781	-	315	1,000	-	300	750	(250)	-25%
	Adult Sport Leagues									
153-541-553-11-25	Salaries	3,376	3,871	2,734	4,017	781	2,330	3,303	(714)	-18%
153-541-553-15-15	FICA	258	296	209	307	60	179	253	(54)	-18%
153-541-553-39-70	Program Supplies & Exp	1,873	1,323	1,419	1,805	617	1,570	1,725	(80)	-4%
	Adult Instruction									
153-542-553-11-25	Salaries	12,939	14,779	17,526	20,617	7,838	18,373	19,045	(1,572)	-8%
153-542-553-15-15	FICA	989	1,131	1,341	1,577	600	1,405	1,458	(119)	-8%
153-542-553-39-70	Program Supplies & Exp	1,586	1,811	580	200	85	169	185	(15)	-8%
	Youth Instruction									
153-543-553-11-25	Salaries	19,626	17,574	19,239	23,243	2,031	16,274	20,458	(2,785)	-12%
153-543-553-15-10	WI Retirement	-	-	8	-	4	-	-	-	-
153-543-553-15-15	FICA	1,501	1,343	1,472	1,778	155	1,245	1,562	(216)	-12%

**Village of Brown Deer  
Park and Recreation Program Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
153-543-553-38-30	Donation Expenses	131	-	-	-	-	-	-	-	0%
153-543-553-39-70	Program Supplies & Exp	9,378	11,986	13,763	11,001	4,139	10,942	10,386	(615)	-6%
	Community Programs									
153-544-553-11-25	Salaries	1,470	1,345	1,119	1,782	-	953	1,917	135	8%
153-544-553-15-15	FICA	119	103	86	136	-	73	147	11	8%
153-544-553-39-70	Program Supplies & Exp	189	201	55	910	-	53	400	(510)	-56%
	Aquatic Programs									
153-545-553-11-25	Salaries	11,046	13,570	14,252	19,916	4,203	13,397	19,916	-	0%
153-545-553-15-15	FICA	843	1,042	1,091	1,633	322	1,020	1,633	-	0%
153-545-553-39-70	Program Supplies & Exp	367	2,617	1,283	2,100	82	959	1,000	(1,100)	-52%
	Senior Citizen Program									
153-546-553-11-25	Salaries	257	-	-	-	1,825	3,057	3,608	3,608	0%
153-546-553-15-15	FICA	20	-	-	-	140	234	276	276	0%
153-546-553-39-70	Program Supplies & Exp	(88)	-	0	-	(53)	53	150	150	0%
	Total Expenditures	79,288	85,227	84,650	108,984	26,422	88,008	104,007	(4,977)	-5%
	Revenues Over/(Under) Expenditures:	4,192	3,462	8,528	642	14,083	(1,452)	(906)	\$ (1,548)	
	Beginning Fund Balance	23,482	27,674	31,136	39,664	39,664	39,664	38,212		
	Ending Fund Balance	\$ 27,674	\$ 31,136	\$ 39,664	\$ 40,306	\$ 53,747	\$ 38,212	\$ 37,306		
	Fund balance as a Percentage of Expenditures				36.98%			35.87%		
	Fund Balance Low Range 15%				\$ 16,348			\$ 15,601		
	Fund Balance High Range 25%				\$ 27,246			\$ 26,002		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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, food, and beverages.

**SERVICES PROVIDED:**

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

**STAFFING:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Est. Actual	2011 Budgeted
Raffle tickets sold	2436	1959	2371	1700	2200
Fireworks duration	35 Min	35 Min	30 Min	30 Min	30 Min
Parade floats	65	67	63	68	60
Volunteers participating	85	82	85	80	85

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2011

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**July 4<sup>th</sup> Program Fund**

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ The event operates with a positive balance

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

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

**BUDGET SUMMARY:**

- ✚ The 2011 budget shows a decrease in fund balance of more than 10% due to the removal of the previous year's \$2,000 tax levy allocation.
- ✚ The Stan Kass Family gave a large donation in 2010 making it an extra ordinary year. A large donation like the Kass donation cannot be counted on annually.

**Village of Brown Deer  
July 4th Program Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
154-000-411-00-10	Tax Levy	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ 1,641	\$ 2,000	\$ -	\$ (2,000)	-100%
154-000-467-41-10	Fourth of July Sales	8,759	9,110	8,116	9,000	85	7,255	9,000	-	0%
154-000-467-41-20	Raffle Ticket Sales	2,646	2,359	2,671	2,700	697	1,702	2,700	-	0%
154-000-481-00-10	Investment Interest	-	545	273	300	90	210	250	(50)	-17%
154-000-482-00-50	Misc. Revenue	316	153	45	450	-	429	450	-	0%
154-000-485-54-10	Fourth of July Donations	12,710	9,881	10,881	12,000	4,940	20,244	13,000	1,000	8%
	<b>Total Revenues</b>	<b>28,431</b>	<b>26,048</b>	<b>25,985</b>	<b>26,450</b>	<b>7,453</b>	<b>31,840</b>	<b>25,400</b>	<b>(1,050)</b>	<b>-4%</b>
<b>Expenditures</b>										
154-000-553-11-25	Program Salaries	2,096	2,232	1,031	1,200	-	732	1,200	-	0%
154-000-553-15-15	FICA	160	170	79	92	-	56	92	-	0%
154-000-553-20-40	Printing Services	1,199	784	1,468	1,500	337	2,609	2,250	750	50%
154-000-553-39-70	Program Expenses	6,706	7,678	7,807	7,500	133	6,163	7,500	-	0%
154-000-553-40-10	Fireworks	6,800	6,800	6,800	7,975	-	7,975	8,500	525	7%
154-000-553-40-15	Parade & Awards	6,095	6,450	5,534	5,500	-	5,452	5,500	-	0%
154-000-553-40-20	Entertainment	2,825	2,830	1,100	1,500	150	900	1,500	-	0%
154-000-553-40-25	Raffle	225	225	625	625	-	325	625	-	0%
154-000-553-40-50	Misc. Other	30	-	305	-	-	268	-	-	0%
154-000-553-51-50	Insurance Expense	910	1,181	1,339	1,500	-	1,236	1,500	-	0%
	<b>Total Expenditures</b>	<b>27,046</b>	<b>28,351</b>	<b>26,088</b>	<b>27,392</b>	<b>620</b>	<b>25,716</b>	<b>28,667</b>	<b>1,275</b>	<b>5%</b>
Revenues Over/(Under) Expenditure:		1,385	(2,303)	(102)	(942)	6,833	6,124	(3,267)	\$ (2,325)	247%
Beginning Fund Balance		13,545	14,930	12,627	12,525	12,525	12,525	18,649		
Ending Fund Balance		\$ 14,930	\$ 12,627	\$ 12,525	\$ 11,583	\$ 19,358	\$ 18,649	\$ 15,382		
Fund balance as a Percentage of Expenditures					42.28%			53.66%		
Fund Balance Low Range 15%					\$ 4,109			\$ 4,300		
Fund Balance High Range 25%					\$ 6,848			\$ 7,167		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Street Lighting - Special Assessment Funds**

**PROGRAM MANAGER:** Village Engineering/GIS Services Manager

**PROGRAM DESCRIPTION:**

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

Some individual Special Assessment Funds have developed fund balance reserves. These reserve funds are intended to be utilized when street light poles need to be replaced or substantial upgrades to equipment need to be made. The Village's Fund Balance Policy states that the fund balance should be equal to the current replacement cost of the street lighting systems. Given that directive, the 2011 special assessment charges for each street lighting system were determined as follows:

- ✚ The N. Kildeer Ct. – W. Brown Deer Rd. Street Lighting System Special Assessment Fund has accumulated enough reserves to cover the full replacement cost of that street light system. As a result, the total assessment to the adjacent benefiting parcels was reduced by 25%. That 25%, rather than being assessed, was taken from the Fund reserve.
- ✚ In addition, 4 out of the remaining 5 street light systems, which have fund balances less than the full replacement cost used a portion of the fund reserve to reduce the individual assessments to the adjacent benefiting parcels, the exception being the Park Plaza Subdivision Street Lighting System. This is an effort to keep the annual assessments fairly level from year to year during this current economic climate. Since assessments and fund reserves fluctuate from year to year, these decisions will be reviewed annually.
- ✚ The Park Plaza Subdivision Street Lighting System, which is the Village's largest system, has the biggest replacement cost as well as the smallest fund reserve. Therefore, since 2010 did not experience a substantial amount of repairs, which would have to be assessed, a relatively modest amount (\$1,000) was set aside in the 2010 annual assessment in an attempt to build up the fund reserve for future use.

The first page summarizes the totals for all of the Special Assessment Funds. Individual Special Assessment Fund history and 2011 budget amounts are shown following the consolidated page. The bottom of each page also shows the estimated replacement cost for that lighting system and the difference between the current fund balance reserves and system cost.

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
All Funds										
2011 Budget										
		2007	2008	2009	2010		2010	2011	Change	
Account Number	Account Name	Actual	Actual	Actual	Amended Budget	6/1/2010 Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
	Special Charges	\$ 23,804	\$ 35,916	\$ 40,832	\$ 52,866	\$ 40,771	\$ 40,770	\$ 38,682	\$ (14,184)	-27%
	Interest Income	-	6,266	3,033	800	1,267	2,425	2,630	1,830	229%
	Total Revenues	23,804	42,182	43,865	53,666	42,038	43,195	41,312	(12,354)	-23%
<b>Expenditures</b>										
	Electric	15,195	18,670	18,664	22,000	7,473	19,700	20,798	(1,202)	-5%
	Equipment Maintenance	29,213	26,443	15,782	23,300	4,950	18,175	26,119	2,819	12%
	Administrative	1,200	1,800	6,000	6,000	-	6,000	6,000	-	0%
	Materials & Supplies	150	-	-	-	-	-	-	-	0%
	Total Expenditures	45,758	46,913	40,446	51,300	12,423	43,875	52,917	1,617	3%
	Revenues Over/(Under) Expenditure:	(21,954)	(4,731)	3,418	2,366	29,614	(680)	(11,605)	\$ (13,971)	-590%
	Beginning Fund Balance	207,630	185,676	180,945	184,364	184,364	184,364	183,684		
	Ending Fund Balance	\$ 185,676	\$ 180,945	\$ 184,364	\$ 186,730	\$ 213,978	\$ 183,684	\$ 172,079		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Brown Deer Business Park										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	Chg %
		Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	
<b>Revenues</b>										
	BD Business Park									
170-000-424-00-10	Special Charges	\$ 4,977	\$ 2,854	\$ 3,735	\$ 7,568	\$ 4,843	\$ 4,843	\$ 4,031	\$ (3,537)	-47%
170-000-481-00-10	Interest Income	-	1,394	642	200	261	500	550	350	175%
	Total Revenues	4,977	4,248	4,377	7,768	5,104	5,343	4,581	(3,187)	-41%
<b>Expenditures</b>										
	BD Business Park									
170-000-534-22-10	Electric	2,659	3,642	3,250	3,600	450	3,700	3,700	100	3%
170-000-534-23-30	Equipment Maintenance	1,063	820	3,355	1,000	-	1,175	1,175	175	18%
170-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
170-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	Total Expenditures	3,947	4,762	7,605	5,600	450	5,875	5,875	275	5%
	Revenues Over/(Under) Expenditures	1,030	(514)	(3,228)	2,168	4,654	(532)	(1,294)	\$ (3,462)	-160%
	Beginning Fund Balance	41,547	42,577	42,063	38,835	38,835	38,835	38,303		
	Ending Fund Balance	\$42,577	\$42,063	\$38,835	\$41,003	\$ 43,489	\$ 38,303	\$ 37,009		
	Estimated system replacement cost							\$ 171,000		
	Difference between replacement cost and fund balance							\$ (133,991)		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Kildeer Court										
2011 Budget										
Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
	Kildeer Court									
171-000-424-00-10	Special Charges	\$ 1,498	\$ 2,282	\$ 1,660	\$ 1,000	\$ 2,698	\$ 2,698	\$ 2,921	\$ 1,921	192%
171-000-481-00-10	Interest Income	-	1,972	904	200	377	775	800	600	300%
	Total Revenues	1,498	4,254	2,564	1,200	3,075	3,473	3,721	2,521	210%
<b>Expenditures</b>										
	Kildeer Court									
171-000-534-22-10	Electric	831	866	796	1,000	292	1,000	1,000	-	0%
171-000-534-23-30	Equipment Maintenance	335	335	5,659	1,500	334	1,500	2,679	1,179	79%
171-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
171-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	Total Expenditures	1,391	1,501	7,455	3,500	626	3,500	4,679	1,179	34%
	Revenues Over/(Under) Expenditures	107	2,753	(4,891)	(2,300)	2,449	(27)	(958)	\$ 1,342	-58%
	Beginning Fund Balance	60,093	60,200	62,953	58,062	58,062	58,062	58,035		
	Ending Fund Balance	\$60,200	\$62,953	\$58,062	\$55,762	\$ 60,511	\$ 58,035	\$ 57,077		
	Estimated system replacement cost							\$ 40,000		
	Difference between replacement cost and fund balance							\$ 17,077		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Opus North										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
	Opus North									
172-000-424-00-10	Special Charges	\$ 1,872	\$ 1,623	\$ 2,822	\$ 3,528	\$ 3,182	\$ 3,182	\$ 2,816	\$ (712)	-20%
172-000-481-00-10	Interest Income	-	945	449	100	193	375	400	300	300%
	Total Revenues	1,872	2,568	3,271	3,628	3,375	3,557	3,216	(412)	-11%
<b>Expenditures</b>										
	Opus North									
172-000-534-22-10	Electric	1,082	1,884	1,084	1,400	395	1,400	1,008	(392)	-28%
172-000-534-23-30	Equipment Maintenance	1,722	400	680	500	1,468	2,500	4,125	3,625	725%
172-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
172-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	Total Expenditures	3,029	2,584	2,764	2,900	1,863	4,900	6,133	3,233	111%
	Revenues Over/(Under) Expenditures	(1,157)	(16)	507	728	1,512	(1,343)	(2,917)	\$ (3,645)	-501%
	Beginning Fund Balance	30,082	28,925	28,909	29,416	29,416	29,416	28,073		
	Ending Fund Balance	\$28,925	\$28,909	\$29,416	\$30,144	\$30,928	\$28,073	\$25,156		
	Estimated system replacement cost							\$45,000		
	Difference between replacement cost and fund balance							\$ (19,844)		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
Park Plaza										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	
		Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	Chg %
<b>Revenues</b>										
	Park Plaza									
173-000-424-00-10	Special Charges	\$ 11,910	\$ 24,665	\$ 28,222	\$ 35,279	\$ 24,262	\$ 24,262	\$ 21,776	\$ (13,503)	-38%
173-000-481-00-10	Interest Income	-	413	313	100	125	225	250	150	150%
	Total Revenues	11,910	25,078	28,535	35,379	24,387	24,487	22,026	(13,353)	-38%
<b>Expenditures</b>										
	Park Plaza									
173-000-534-22-10	Electric	8,585	9,607	10,879	13,000	4,370	10,000	11,245	(1,755)	-14%
173-000-534-23-30	Equipment Maintenance	23,353	23,407	4,809	18,000	2,317	10,000	10,032	(7,968)	-44%
173-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
173-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	Total Expenditures	32,163	33,313	16,688	32,000	6,687	21,000	22,277	(9,723)	-30%
	Revenues Over/(Under) Expenditures	(20,253)	(8,235)	11,847	3,379	17,700	3,487	(251)	\$ (3,630)	-107%
	Beginning Fund Balance	28,202	7,949	(286)	11,561	11,561	11,561	15,048		
	Ending Fund Balance	\$ 7,949	\$ (286)	\$ 11,561	\$ 14,940	\$ 29,260	\$ 15,048	\$ 14,797		
	Estimated system replacement cost							\$ 270,650		
	Difference between replacement cost and fund balance							\$ (255,853)		

Village of Brown Deer										
Street Lighting - Special Assessment Fund										
North Arbon Drive										
2011 Budget										
					2010		2010	2011	Change	
Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
	North Arbon Drive									
174-000-424-00-10	Special Charges	\$ 2,206	\$ 3,409	\$ 2,353	\$ 2,941	\$ 3,067	\$ 3,067	\$ 3,281	\$ 340	12%
174-000-481-00-10	Interest Income	-	1,107	516	100	223	450	500	400	400%
	<b>Total Revenues</b>	<b>2,206</b>	<b>4,516</b>	<b>2,869</b>	<b>3,041</b>	<b>3,290</b>	<b>3,517</b>	<b>3,781</b>	<b>740</b>	<b>24%</b>
<b>Expenditures</b>										
	North Arbon Drive								-	-
174-000-534-22-10	Electric	1,293	1,827	1,846	2,000	800	1,600	1,845	(155)	-8%
174-000-534-23-30	Equipment Maintenance	939	869	755	2,000	363	2,000	4,217	2,217	111%
174-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
174-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>2,457</b>	<b>2,996</b>	<b>3,601</b>	<b>5,000</b>	<b>1,163</b>	<b>4,600</b>	<b>7,062</b>	<b>2,062</b>	<b>41%</b>
Revenues Over/(Under) Expenditures		(251)	1,520	(732)	(1,959)	2,127	(1,083)	(3,281)	\$ (1,322)	67%
Beginning Fund Balance		33,086	32,835	34,355	33,623	33,623	33,623	32,540		
Ending Fund Balance		\$ 32,835	\$ 34,355	\$ 33,623	\$ 31,664	\$ 35,750	\$ 32,540	\$ 29,259		
Estimated system replacement cost								\$ 62,500		
Difference between replacement cost and fund balance								\$ (33,241)		

**Village of Brown Deer**  
**Street Lighting - Special Assessment Fund**  
**Brown Deer Corporate Park**  
**2011 Budget**

		2007	2008	2009	2010		2010	2011	Change	
		Actual	Actual	Actual	Amended Budget	6/1/2010 Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
	BD Corporate Park									
175-000-424-00-10	Special Charges	\$ 1,341	\$ 1,083	\$ 2,040	\$ 2,550	\$ 2,718	\$ 2,718	\$ 3,857	\$ 1,307	51%
175-000-481-00-10	Interest Income	-	435	209	100	88	100	130	30	30%
	<b>Total Revenues</b>	<b>1,341</b>	<b>1,518</b>	<b>2,249</b>	<b>2,650</b>	<b>2,806</b>	<b>2,818</b>	<b>3,987</b>	<b>1,337</b>	<b>50%</b>
<b>Expenditures</b>										
	BD Corporate Park									
175-000-534-22-10	Electric	745	843	810	1,000	1,165	2,000	2,000	1,000	100%
175-000-534-23-30	Equipment Maintenance	1,801	612	525	300	469	1,000	3,891	3,591	1197%
175-000-534-26-75	Administrative	200	300	1,000	1,000	-	1,000	1,000	-	0%
175-000-534-35-40	Materials & Supplies	25	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>2,771</b>	<b>1,756</b>	<b>2,335</b>	<b>2,300</b>	<b>1,633</b>	<b>4,000</b>	<b>6,891</b>	<b>4,591</b>	<b>200%</b>
	Revenues Over/(Under) Expenditures	(1,430)	(238)	(86)	350	1,173	(1,182)	(2,904)	\$ (3,254)	-930%
	Beginning Fund Balance	14,620	13,190	12,952	12,867	12,867	12,867	11,685		
	Ending Fund Balance	\$ 13,190	\$ 12,952	\$ 12,867	\$ 13,217	\$ 14,040	\$ 11,685	\$ 8,781		
	Estimated system replacement cost							\$ 28,000		
	Difference between replacement cost and fund balance							\$ (19,219)		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 2011
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2010 and 2011 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. This issue was refunded in 2009 to take advantage of lower interest rates.

**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.

**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.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Debt Service Fund**

**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.

**State Trust Fund Loan - 2009**

This loan was issued for a developer agreement payment for an office building in TIF District #4.

**General Obligation Refunding Bonds – 2009**

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

**General Obligation Corporate Purpose Bonds – 2010**

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

**Budget Summary:**

- ✚ The final payment was made in 2010 for the 2000 Taxable General Obligation Promissory Note 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. As well as the 2006 State Trust Fund Loan issued for equipment purchases for the police and public works departments.

Village of Brown Deer										
Debt Service Fund										
2011 Budget										
		2007	2008	2009	2010	2010	2010	2011	Change	
Account Number	Account Name	Actual	Actual	Actual	Amended Budget	6/1/2010 Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
210-000-411-00-10	Debt Service Tax Levy	786,701	\$ 786,701	\$ 728,286	\$ 716,050	\$ 575,865	\$ 716,050	\$ 741,031	24,981	3%
210-000-481-00-10	Investment income	13,742	5,655	647	1,000	407	600	1,000	-	0%
210-000-491-00-10	Bond Proceeds	-	690,000	374,439	-	-	-	-	-	0%
210-000-491-00-60	Premium on Debt Issuance	-	-	5,174	-	-	-	-	-	
210-000-492-40-10	Trans. From Capital Projects	61,138	1,011,227	-	-	-	-	-	-	0%
210-000-492-40-30	Trans. From TIF	497,973	-	-	-	-	-	-	-	0%
210-000-493-00-10	Trans. From Desig. Reserves	-	66,000	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>1,359,554</b>	<b>2,559,583</b>	<b>1,108,546</b>	<b>717,050</b>	<b>576,272</b>	<b>716,650</b>	<b>742,031</b>	<b>24,981</b>	<b>3%</b>
<b>Expenditures</b>										
<b>Principal</b>										
	Previously Repaid Debt/TIFDebt	585,000	2,125,000	-	-	-	-	-	-	0%
210-000-581-99-10	1999 GO Bonds	56,200	55,600	58,800	-	-	-	-	-	0%
210-000-581-01-10	2001 GO Cap Improvement Bonds	75,000	75,000	80,000	80,000	80,000	80,000	85,000	5,000	6%
210-000-581-03-10	2003 State Trust Fund Loan	29,321	30,961	32,938	34,914	34,914	34,914	37,009	2,095	6%
210-000-581-06-10	2006 State Trust Fund Loan	65,568	68,376	70,789	73,267	73,267	73,267	-	(73,267)	-100%
210-000-581-06-20	2006 GO Bonds	-	-	25,000	25,000	25,000	25,000	25,000	-	0%
210-000-581-06-30	2006 GO Promissory Notes	-	-	140,000	145,000	145,000	145,000	155,000	10,000	7%
210-000-581-08-10	2008 Taxable Refunding Bonds	-	-	115,000	135,000	135,000	135,000	140,000	5,000	4%
210-000-581-09-10	2009 GO Refunding Bonds	-	-	-	69,521	69,521	69,521	70,741	1,220	100%
	<b>Total Principal</b>	<b>811,089</b>	<b>2,354,937</b>	<b>522,527</b>	<b>562,702</b>	<b>562,702</b>	<b>562,702</b>	<b>512,750</b>	<b>(49,952)</b>	<b>-9%</b>
<b>Interest</b>										
	Previously Repaid Debt/TIFDebt	424,061	37,658	-	-	-	-	-	-	0%
210-000-582-99-10	1999 GO Bonds	22,428	20,052	17,621	-	-	-	-	-	0%
210-000-582-01-10	2001 GO Cap Improvement Bonds	35,700	32,841	29,788	26,568	14,094	26,568	23,226	(3,342)	-13%
210-000-582-03-10	2003 State Trust Fund Loan	45,130	43,490	41,513	39,537	39,537	39,537	37,442	(2,095)	-5%
210-000-582-06-10	2006 State Trust Fund Loan	10,263	7,455	5,042	2,564	2,564	2,564	-	(2,564)	-100%
210-000-582-06-20	2006 GO Bonds	25,005	16,670	16,170	15,170	7,835	15,170	14,170	(1,000)	-7%
210-000-582-06-30	2006 GO Promissory Notes	73,995	49,330	46,705	41,325	22,039	41,325	35,625	(5,700)	-14%
210-000-582-08-10	2008 Taxable Refunding Bonds	-	-	38,920	20,868	11,683	20,868	15,640	(5,228)	-25%
210-000-582-09-10	2009 GO Refunding Bonds	-	-	-	7,317	3,868	7,317	6,190	(1,127)	100%
	<b>Total Interest</b>	<b>636,582</b>	<b>207,496</b>	<b>195,759</b>	<b>153,349</b>	<b>101,620</b>	<b>153,349</b>	<b>132,293</b>	<b>(14,701)</b>	<b>-10%</b>
210-000-582-00-10	Issuance Costs	-	11,677	5,343	-	33,200	33,200	15,000	15,000	0%
210-000-590-00-50	Refunding amounts paid	-	-	375,912	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>1,447,671</b>	<b>2,574,110</b>	<b>1,099,542</b>	<b>716,051</b>	<b>697,521</b>	<b>749,251</b>	<b>660,043</b>	<b>(49,653)</b>	<b>-7%</b>
	Revenues Over/(Under) Expenditures	(88,117)	(14,527)	9,004	999	(121,249)	(32,601)	81,988		
	Beginning Fund Balance	124,437	36,320	21,793	30,796	30,796	30,796	(1,805)		
	Ending Fund Balance	\$ 36,320	\$ 21,793	\$ 30,796	\$ 31,795	\$ (90,453)	\$ (1,805)	\$ 80,183		

**Village of Brown Deer  
List of Outstanding Debt  
for the year ending December 31, 2010  
2011 Budget**

Name of Debt	Issue Date	Original Amount	Funding Source	2011 Payment		Balance 12/31/2011
				Principal	Interest	
<b>Water/Sewer/Storm/Village Bonds and Notes</b>						
GO Capital Improvement Bonds		\$ 1,460,000	Storm	\$ 110,000	\$ 29,438	\$ 620,000
GO Capital Improvement Bonds		1,150,000	Tax Levy	85,000	23,226	490,000
<b>Total</b>	<b>12/1/2001</b>	<b>2,610,000</b>	<b>Total</b>	<b>195,000</b>	<b>52,664</b>	<b>1,110,000</b>
<b>GO Promissory Notes</b>	<b>4/1/2006</b>	<b>1,300,000</b>	<b>Tax Levy</b>	<b>155,000</b>	<b>35,625</b>	<b>860,000</b>
GO Corporate Purpose Bonds		545,000	Water	30,000	17,490	420,000
GO Corporate Purpose Bonds		675,000	Sewer	35,000	21,610	520,000
GO Corporate Purpose Bonds		800,000	Storm	45,000	25,635	615,000
GO Corporate Purpose Bonds		415,000	Tax Levy	25,000	14,170	340,000
<b>Total</b>	<b>4/1/2006</b>	<b>2,435,000</b>	<b>Total</b>	<b>135,000</b>	<b>78,905</b>	<b>1,895,000</b>
GO Corporate Purpose Bonds		371,250	Water	21,450	11,882	318,450
GO Corporate Purpose Bonds		337,500	Sewer	19,500	10,801	289,500
GO Corporate Purpose Bonds		416,250	Storm	24,050	13,322	357,050
<b>Total</b>	<b>4/3/2008</b>	<b>1,125,000</b>	<b>Total</b>	<b>65,000</b>	<b>36,005</b>	<b>965,000</b>
<b>Taxable GO Refunding Bonds</b>	<b>4/3/2008</b>	<b>690,000</b>	<b>Tax Levy</b>	<b>140,000</b>	<b>15,640</b>	<b>300,000</b>
GO Refunding Bonds		184,200	Water	34,800	3,046	115,200
GO Refunding Bonds		100,656	Sewer	19,016	1,664	62,951
GO Refunding Bonds		875,705	Storm	165,443	14,476	547,672
GO Refunding Bonds		374,439	Tax Levy	70,741	6,190	234,177
<b>Total</b>	<b>10/13/2009</b>	<b>1,535,000</b>	<b>Total</b>	<b>290,000</b>	<b>25,376</b>	<b>960,000</b>
GO Corporate Purpose Bonds		1,440,000	Tax Levy	-	95,988	1,440,000
GO Corporate Purpose Bonds		3,915,000	TIF #4	-	260,967	3,915,000
<b>Total</b>	<b>4/5/2010</b>	<b>5,355,000</b>	<b>Total</b>	<b>-</b>	<b>356,955</b>	<b>5,355,000</b>
<b>State Trust Fund Loans:</b>						
State Trust Fund Loan	1/27/2003	824,408	Tax Levy	37,009	37,442	587,026
<b>Tax Incremental Financing District Debt:</b>						
Taxable GO Bonds		1,775,000	TIF #2	105,000	90,199	1,575,000
Taxable GO Bonds		3,805,000	TIF #3	140,000	202,808	3,530,000
<b>Total</b>	<b>9/29/2006</b>	<b>5,580,000</b>	<b>Total</b>	<b>245,000</b>	<b>293,006</b>	<b>5,105,000</b>
<b>Taxable GO Comm Devel Bonds</b>	<b>5/7/2007</b>	<b>3,355,000</b>	<b>TIF #2</b>	<b>195,000</b>	<b>166,900</b>	<b>2,975,000</b>
<b>State Trust Fund Loan</b>	<b>1/23/2009</b>	<b>\$ 1,100,000</b>	<b>TIF #4</b>	<b>\$ 36,441</b>	<b>\$ 59,041</b>	<b>\$ 1,037,030</b>
Total Water				\$ 86,250	\$ 32,418	\$ 853,650
Total Sewer				73,516	34,075	872,451
Total Storm				344,493	82,871	2,139,722
Total Tax Levy				512,750	228,281	4,251,203
Total TIF #2				300,000	257,099	4,550,000
Total TIF #3				140,000	202,808	3,530,000
Total TIF #4				36,441	320,008	4,952,030
<b>Total Debt Service Payments</b>				<b>\$ 1,493,450</b>	<b>\$ 1,157,559</b>	<b>\$ 21,149,056</b>

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2011 Budget  
(continued)**

Debt Name Original Amt Date	GO Cap Imp Bonds \$2,610,000 12/1/2001						State Trust Fund Loan \$824,408 1/27/2003	
	Stormwater Portion		Tax Levy Portion		Total		Total - Levy	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Funding Date								
2009	\$ 100,000	\$ 37,918	\$ 80,000	\$ 29,788	\$ 180,000	\$ 67,705	\$ 32,938	\$ 41,513
2010	105,000	33,791	80,000	26,568	185,000	60,359	34,914	39,537
2011	110,000	29,438	85,000	23,226	195,000	52,664	37,009	37,442
2012	115,000	24,824	90,000	19,638	205,000	44,461	39,133	35,318
2013	115,000	19,965	95,000	15,728	210,000	35,693	41,578	32,874
2014	125,000	14,743	95,000	11,595	220,000	26,338	44,072	30,379
2015	130,000	9,068	100,000	7,255	230,000	16,323	46,717	27,735
2016	135,000	3,071	110,000	2,503	245,000	5,574	49,451	25,000
2017	-	-	-	-	-	-	52,487	21,964
2018	-	-	-	-	-	-	55,636	18,815
2019	-	-	-	-	-	-	58,974	15,477
2020	-	-	-	-	-	-	62,480	11,971
2021	-	-	-	-	-	-	66,261	8,190
2022	-	-	-	-	-	-	70,237	4,214
2023	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
Outstanding as of	\$ 620,000	\$ 71,670	\$ 490,000	\$ 56,718	\$ 1,110,000	\$ 128,388	\$ 587,026	\$ 231,937

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2011 Budget  
(continued)**

Debt Name Original Amt Date	State Trust Fund Loan \$278,000 2/23/2006		GO Promissory Notes \$1,300,000 4/1/2006		GO Corp Purp Bonds (continued) \$2,435,000 4/1/2006			
	Total - Levy		Total - Levy		Water Portion		Sewer Portion	
Funding Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 70,789	\$ 5,042	\$ 140,000	\$ 46,705	\$ 25,000	\$ 19,790	\$ 35,000	\$ 24,410
2010	73,267	2,564	145,000	41,325	30,000	18,690	35,000	23,010
2011	-	-	155,000	35,625	30,000	17,490	35,000	21,610
2012	-	-	160,000	29,640	30,000	16,290	40,000	20,110
2013	-	-	165,000	23,465	30,000	15,090	40,000	18,510
2014	-	-	170,000	17,100	35,000	13,790	40,000	16,910
2015	-	-	180,000	10,450	35,000	12,390	45,000	15,210
2016	-	-	185,000	3,515	35,000	10,990	45,000	13,410
2017	-	-	-	-	40,000	9,490	45,000	11,610
2018	-	-	-	-	40,000	7,890	50,000	9,710
2019	-	-	-	-	40,000	6,290	50,000	7,710
2020	-	-	-	-	45,000	4,579	55,000	5,596
2021	-	-	-	-	45,000	2,756	55,000	3,369
2022	-	-	-	-	45,000	923	55,000	1,128
2023	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
Outstanding as	\$ -	\$ -	\$ 860,000	\$ 84,170	\$ 420,000	\$ 100,478	\$ 520,000	\$ 123,273

**Village of Brown Deer**  
**Debt Repayment Schedules - By Debt Issue**  
**2011 Budget**  
**(continued)**

Debt Name	GO Corp Purp Bonds (concluded)					
	Original Amt \$2,435,000					
Date	4/1/2006					
Funding	Storm Portion		Tax Levy Portion		Total	
Date	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 40,000	\$ 28,935	\$ 25,000	\$ 16,170	\$ 125,000	\$ 89,305
2010	40,000	27,335	25,000	15,170	130,000	84,205
2011	45,000	25,635	25,000	14,170	135,000	78,905
2012	45,000	23,835	25,000	13,170	140,000	73,405
2013	45,000	22,035	25,000	12,170	140,000	67,805
2014	50,000	20,135	30,000	11,070	155,000	61,905
2015	50,000	18,135	30,000	9,870	160,000	55,605
2016	55,000	16,035	30,000	8,670	165,000	49,105
2017	55,000	13,835	30,000	7,470	170,000	42,405
2018	55,000	11,635	30,000	6,270	175,000	35,505
2019	60,000	9,335	35,000	4,970	185,000	28,305
2020	65,000	6,819	35,000	3,561	200,000	20,555
2021	65,000	4,186	35,000	2,144	200,000	12,455
2022	70,000	1,435	35,000	718	205,000	4,203
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
Outstanding as	\$ 615,000	\$ 147,420	\$ 340,000	\$ 80,083	\$ 1,895,000	\$ 451,253

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2011 Budget  
(continued)**

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 Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 11,550	\$ 19,273	\$ 10,500	\$ 17,521	\$ 12,950	\$ 21,610	\$ 35,000	\$ 58,404	\$ 115,000	\$ 38,920
2010	19,800	12,439	18,000	11,308	22,200	13,948	60,000	37,695	135,000	20,868
2011	21,450	11,882	19,500	10,801	24,050	13,322	65,000	36,005	140,000	15,640
2012	21,450	11,260	19,500	10,236	24,050	12,624	65,000	34,120	145,000	9,865
2013	23,100	10,574	21,000	9,613	25,900	11,856	70,000	32,043	155,000	3,410
2014	23,100	9,829	21,000	8,936	25,900	11,020	70,000	29,785	-	-
2015	23,100	9,055	21,000	8,233	25,900	10,152	70,000	27,440	-	-
2016	23,100	8,258	21,000	7,508	25,900	9,259	70,000	25,025	-	-
2017	26,400	7,379	24,000	6,708	29,600	8,273	80,000	22,360	-	-
2018	26,400	6,415	24,000	5,832	29,600	7,193	80,000	19,440	-	-
2019	28,050	5,393	25,500	4,904	31,450	6,048	85,000	16,345	-	-
2020	28,050	4,320	25,500	3,929	31,450	4,845	85,000	13,094	-	-
2021	31,350	3,169	28,500	2,882	35,150	3,554	95,000	9,605	-	-
2022	31,350	1,939	28,500	1,763	35,150	2,174	95,000	5,876	-	-
2023	33,000	660	30,000	600	37,000	740	100,000	2,000	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
Outstanding as	\$ 318,450	\$ 78,251	\$ 289,500	\$ 71,144	\$ 357,050	\$ 87,738	\$ 965,000	\$ 237,133	# \$ 300,000	\$ 13,275

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2011 Budget  
(concluded)**

Debt Name Original Amt Date	GO Refunding Bonds \$1,535,000 10/13/2009									
	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Funding Date										
2009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	34,200	3,600	18,689	1,967	162,590	17,110	69,521	7,317	285,000	29,994
2011	34,800	3,046	19,016	1,664	165,443	14,476	70,741	6,190	290,000	25,376
2012	36,600	2,332	20,000	1,274	174,000	11,082	74,400	4,738	305,000	19,426
2013	37,200	1,501	20,328	820	176,852	7,131	75,620	3,049	310,000	12,501
2014	41,400	518	22,623	283	196,820	2,460	84,157	1,052	345,000	4,313
2015	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
<b>Outstanding as</b>	<b>\$ 115,200</b>	<b>\$ 4,351</b>	<b>\$ 62,951</b>	<b>\$ 2,377</b>	<b>\$ 547,672</b>	<b>\$ 20,673</b>	<b>\$ 234,177</b>	<b>\$ 8,839</b>	<b>\$ 960,000</b>	<b>\$ 36,240</b>

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2011 Budget  
(continued)**

Debt Name Original Amt Date Funding	GO Corporate Purpose Bonds					
	\$5,355,000 4/5/2010					
	CIP-Sum (Tax Levy)		TIF#4		Total	
Date	Principal	Interest	Principal	Interest	Principal	Interest
2009					\$ -	\$ -
2010					285,000	29,994
2011	-	95,988	-	260,967	-	356,955
2012	43,025	64,018	116,975	174,048	160,000	238,066
2013	44,370	63,067	120,630	171,463	165,000	234,530
2014	71,261	61,623	193,739	167,539	265,000	229,162
2015	73,950	59,532	201,050	161,856	275,000	221,388
2016	75,294	57,068	204,706	155,157	280,000	212,225
2017	77,983	54,268	212,017	147,546	290,000	201,814
2018	80,672	51,094	219,328	138,912	300,000	190,006
2019	82,017	47,678	222,983	129,623	305,000	177,301
2020	84,706	44,091	230,294	119,874	315,000	163,965
2021	87,395	40,218	237,605	109,343	325,000	149,561
2022	90,083	36,069	244,916	98,061	334,999	134,130
2023	94,118	31,576	255,882	85,847	350,000	117,423
2024	95,462	26,787	259,538	72,832	355,000	99,619
2025	98,151	21,777	266,849	59,209	365,000	80,986
2026	63,193	17,496	171,807	47,566	235,000	65,062
2027	65,882	13,978	179,118	38,002	245,000	51,980
2028	68,571	10,238	186,429	27,832	255,000	38,070
2029	71,261	6,261	193,739	17,018	265,000	23,279
2030	72,605	2,106	197,395	5,724	270,000	7,830
Outstanding as	\$ 1,439,999	\$ 708,945	\$ 3,915,000	\$ 1,927,452	\$ 5,354,999	\$ 2,636,397

**Village of Brown Deer**  
**Debt Repayment Schedules - By Debt Issue - TIF Debt Issues**  
**2011 Budget**

Debt Name Original Amt Date Funding	Taxable GO Bonds \$5,580,000 9/29/2006						Taxable CDA Bonds \$3,355,000 5/7/2007		State Trust Fund Loan \$1,100,000 1/23/2009	
	TIF #2 Portion		TIF #3 Portion		Total		Total - TIF #2		Total - TIF#4	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ -	\$ 98,090	\$ -	\$ 213,775	\$ -	\$ 311,865	\$ -	\$ 182,155	\$ -	\$ -
3/15/2010	-	-	-	-	-	-	-	-	26,529	68,953
4/1/2010	95,000	49,045	135,000	106,888	230,000	155,933	185,000	91,078	-	-
10/1/2010	-	46,504	-	103,276	-	149,780	-	86,083	-	-
2010	95,000	95,549	135,000	210,164	230,000	305,713	185,000	177,160	26,529	68,953
2011	\$ 105,000	\$ 90,199	\$ 140,000	\$ 202,808	\$ 245,000	\$ 293,006	\$ 195,000	\$ 166,900	\$ 36,441	\$ 59,041
2012	105,000	84,581	150,000	195,050	255,000	279,631	210,000	155,965	38,289	57,193
2013	115,000	78,696	165,000	186,624	280,000	265,320	220,000	144,355	40,551	54,931
2014	120,000	72,320	170,000	177,535	290,000	249,855	230,000	132,205	42,782	52,700
2015	125,000	65,583	180,000	167,910	305,000	233,493	240,000	119,515	45,135	50,347
2016	130,000	58,571	190,000	157,735	320,000	216,306	250,000	106,285	47,486	47,996
2017	140,000	51,146	205,000	146,873	345,000	198,018	265,000	92,380	50,229	45,253
2018	150,000	43,171	210,000	135,460	360,000	178,631	280,000	77,665	52,991	42,491
2019	160,000	34,646	225,000	123,498	385,000	158,143	295,000	62,140	55,906	39,576
2020	165,000	25,708	240,000	110,710	405,000	136,418	310,000	45,650	58,881	36,601
2021	175,000	16,095	255,000	96,715	430,000	112,810	330,000	28,050	62,219	33,263
2022	190,000	5,510	275,000	81,345	465,000	86,855	345,000	9,488	65,641	29,841
2023	-	-	290,000	64,960	290,000	64,960	-	-	69,252	26,231
2024	-	-	305,000	47,705	305,000	47,705	-	-	72,999	22,483
2025	-	-	325,000	29,435	325,000	29,435	-	-	77,075	18,407
2026	-	-	345,000	10,005	345,000	10,005	-	-	81,315	14,168
2027	-	-	-	-	-	-	-	-	85,787	9,695
2028	-	-	-	-	-	-	-	-	90,491	4,991
Outstanding as of	<u>\$ 1,575,000</u>	<u>\$ 536,025</u>	<u>\$ 3,530,000</u>	<u>\$ 1,731,559</u>	<u>\$ 5,105,000</u>	<u>\$ 2,267,584</u>	<u>\$ 2,975,000</u>	<u>\$ 973,698</u>	<u>\$ 1,037,030</u>	<u>\$ 586,167</u>

**Village of Brown Deer  
Debt Repayment Schedules - Total Per Funding Source  
2011 Budget  
(continued)**

Funding Date	Total Water		Total Sewer		Total Storm		Total Tax Levy	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 67,750	\$ 47,774	\$ 60,500	\$ 46,660	\$ 307,950	\$ 129,993	\$ 522,527	\$ 195,759
2010	84,000	34,729	71,689	36,285	329,790	92,184	562,702	153,348
2011	\$ 86,250	\$ 32,418	\$ 73,516	\$ 34,075	\$ 344,493	\$ 82,871	\$ 512,750	\$ 228,281
2012	88,050	29,882	79,500	31,620	358,050	72,365	576,558	176,387
2013	90,300	27,165	81,328	28,943	362,752	60,987	601,568	153,762
2014	99,500	24,137	83,623	26,129	397,720	48,358	494,490	132,819
2015	58,100	21,445	66,000	23,443	205,900	37,355	430,667	114,842
2016	58,100	19,248	66,000	20,918	215,900	28,365	449,745	96,755
2017	66,400	16,869	69,000	18,318	84,600	22,108	160,470	83,702
2018	66,400	14,305	74,000	15,542	84,600	18,828	166,308	76,179
2019	68,050	11,683	75,500	12,614	91,450	15,383	175,991	68,125
2020	73,050	8,899	80,500	9,525	96,450	11,664	182,186	59,624
2021	76,350	5,925	83,500	6,251	100,150	7,740	188,656	50,552
2022	76,350	2,862	83,500	2,891	105,150	3,609	195,320	41,001
2023	33,000	660	30,000	600	37,000	740	94,118	31,576
2024	-	-	-	-	-	-	95,462	26,787
2025	-	-	-	-	-	-	98,151	21,777
2026	-	-	-	-	-	-	63,193	17,496
2027	-	-	-	-	-	-	65,882	13,978
2028	-	-	-	-	-	-	68,571	10,238
2029	-	-	-	-	-	-	71,261	6,261
2030	-	-	-	-	-	-	72,605	2,106
Outstanding :	\$ 853,650	\$ 183,080	\$ 872,451	\$ 196,794	\$ 2,139,722	\$ 327,501	\$ 4,251,202	\$ 1,183,966

**Village of Brown Deer  
Debt Repayment Schedules - Total Per Funding Source  
2011 Budget  
(concluded)**

Funding Source Date	Total TIF #2		Total TIF #3		Total TIF #4		Total All Funding Sources	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 90,000	\$ 291,243	\$ -	\$ 213,775	\$ -	\$ -	\$ 1,048,727	\$ 925,204
2010	380,000	276,509	135,000	210,164	26,529	68,953	1,589,710	872,172
2011	\$ 300,000	\$ 257,099	\$ 140,000	\$ 202,808	\$ 36,441	\$ 320,008	\$ 1,493,450	\$ 1,157,559
2012	315,000	240,546	150,000	195,050	155,264	231,241	1,722,422	977,090
2013	335,000	223,051	165,000	186,624	161,181	226,394	1,797,129	906,925
2014	350,000	204,525	170,000	177,535	236,521	220,239	1,831,854	833,742
2015	365,000	185,098	180,000	167,910	246,185	212,203	1,551,851	762,295
2016	380,000	164,856	190,000	157,735	252,192	203,153	1,611,937	691,030
2017	405,000	143,526	205,000	146,873	262,246	192,799	1,252,716	624,195
2018	430,000	120,836	210,000	135,460	272,319	181,403	1,303,627	562,552
2019	455,000	96,786	225,000	123,498	278,889	169,199	1,369,880	497,287
2020	475,000	71,358	240,000	110,710	289,175	156,475	1,436,361	428,254
2021	505,000	44,145	255,000	96,715	299,824	142,606	1,508,481	353,934
2022	535,000	14,998	275,000	81,345	310,557	127,902	1,580,877	274,606
2023	-	-	290,000	64,960	325,134	112,078	809,252	210,614
2024	-	-	305,000	47,705	332,537	95,315	732,999	169,807
2025	-	-	325,000	29,435	343,924	77,616	767,075	128,828
2026	-	-	345,000	10,005	253,122	61,734	661,315	89,235
2027	-	-	-	-	264,905	47,697	330,787	61,675
2028	-	-	-	-	276,920	32,823	345,491	43,061
2029	-	-	-	-	193,739	17,018	265,000	23,279
2030	-	-	-	-	197,395	5,724	270,000	7,830
<b>Total Remaining</b>	<b>\$ 4,550,000</b>	<b>\$ 1,509,722</b>	<b>\$ 3,530,000</b>	<b>\$ 1,731,559</b>	<b>\$ 4,952,030</b>	<b>\$ 2,513,619</b>	<b>\$ 21,149,055</b>	<b>\$ 7,646,240</b>

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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

**Capital Improvement Fund:**

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

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

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Capital Project Fund**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

The Capital Project Fund accounts for capital expenditures of the Village, which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2011 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2011 Budget
- ✚ 2010 Project Status Report: lists each capital project in 2010 including the amounts budgeted in 2010, project funding as well as a description of the project's status
- ✚ 2011 Budget Project Detail: lists each project budgeted for in 2011 along with funding

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

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

In order to identify the projects to be budgeted in 2011, the Village undertook a five year capital plan. The goal of the five year plan was to determine the Village's long term capital needs and a funding plan to accommodate those needs. The plan recognizes that the Village's annual need for capital expenditures exceeds the current annual funding streams and outlines a ten year plan to meet these needs. The plan calls for a 3% increase to the Village's capital tax levy after 2010 and relies on existing fund balances to bridge this gap in the near term.

We would encourage you to review the full five year capital plan for more information on the long term vision for the Village. The 2011 budget by necessity focuses on capital expenditures planned for 2011. Unless otherwise noted in the descriptions below, none of these expenditures are expected to produce significant changes in operating costs either in the form of savings or additional expenditures beyond current levels.

**SIGNIFICANT 2011 PROJECTS:**

- ✚ General Government Equipment – Phone System: This project includes the replacement of the phone system at Village Hall, DPW, and the Library including switches, lines, hardware and voicemail server. The Village's voicemail system is currently housed at the School District requiring us to maintain a T1 line to the District. The District will be upgrading their system in the next two years which necessitates the Village review our options over voicemail as well. The current switches which form the hub of our internal phone system have been in place for many years while well maintained they are near the end of their life.
- ✚ Police Department Equipment – Vehicles: The project consists of purchasing of marked and unmarked squad cars (Ford Crown Victoria and Ford Taurus or similar vehicles that meet police vehicle specifications). Replace older marked and unmarked police vehicles in order to maintain serviceability, reasonable maintenance expenses and reliability. Based upon past experience with vehicles used by the police department, squad car dependability significantly diminishes after 3 years for marked squad cars and 4 years for

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Capital Project Fund**

unmarked squad cars. The 2011 budget amount includes replacement of two marked and one unmarked squad cars.

- ✚ Police Department Equipment – Dispatch Center Remodeling: The current dispatch center was put in place in 1992 to 1993 and very few changes have been made to it since that time. That makes the center approximately 17 years old with much of the center having equipment and structure that is old. The redesign of the physical structure of the center is needed in order to store computer equipment and servers in a location that is not part of the center, but is easily accessible by the dispatcher so they may address issues with those components. It is also needed in order to reduce traffic, noise and interruptions that occur in the business area of the front office and the adjacent break room. A redesign will also allow for a more effective arrangement of a two position console configuration and provide additional room for storage of Emergency Communications Center related materials.
- ✚ Fire Department – NSFD Capital Contribution: The Village participates in a joint program for fire service with six other communities called the North Shore Fire Department. The Department was formed on January 1, 1995 by a cooperative agreement with the Villages of Bayside, Fox Point, River Hills, Shorewood, and Whitefish Bay and the City of Glendale. The Department was formed in order to operate more economically by sharing staff, equipment, and resources than each individual department could. As a part of this agreement, the Village is responsible for making payments for debt service and capital purchases.
- ✚ Department of Public Works – Salter Trucks: The department needs to replace a total of four of the six patrol trucks including plow, wing, salter, controls, and radio during the next five years. Two of the units (1377 and 1378) will be 13 years old in 2011 and the other two (1375 and 1376) will be 13 years old in 2013. Replacement of existing units due to age, rising maintenance costs, availability of parts, safety to public and driver.
- ✚ Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. The Village plans to coordinate road maintenance efforts with those of the Water, Storm water and Sanitary Sewer Utilities.
- ✚ Street Rehabilitation – 60<sup>th</sup> Street Repaving Fairy Chasm to County Line: This proposal calls for the pavement on 60th Street to be replaced and ditching corrected/repaved along the length of the project from Fairy Chasm Road to County Line Road. This section of 60th Street is in poor condition based on Village/Wisconsin Dept. of Transportation rating standards. The Village submitted an application to have this project included for stimulus funding in 2009; no funding was received so the project was delayed until 2011.

**BUDGET SUMMARY:**

- ✚ The 2011 budget shows a decrease in fund balance of more than 10% due to delayed 2010 and 2011 projects to be paid out of the 2010 debt borrowing.

**Village of Brown Deer  
Capital Project Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
320-000-411-00-10	Tax Levy	\$ 497,722	\$ 492,986	\$ 231,380	\$ 331,380	\$ 189,845	\$ 331,380	\$ 341,321	\$ 9,941	3%
320-000-424-00-10	Special Assessments	-	-	-	-	-	-	275,000	275,000	100%
320-000-431-00-10	Federal Grant Revenue	-	-	(3,432)	-	-	-	-	-	100%
320-000-435-30-30	State & Fed. Grants	97,381	41,566	61,031	454,930	11,700	11,700	408,500	(46,430)	-10%
320-000-473-20-40	Other Municipalities	-	-	220	-	2,000	2,000	-	-	0%
320-000-481-00-10	Interest Income	142,082	58,118	4,908	6,500	3,500	12,980	15,000	8,500	131%
320-000-482-00-50	Other Revenue	(628)	183,976	405,302	4,000	-	-	10,210	6,210	100%
320-000-483-00-10	Sale of equipment	37,050	13,509	-	6,000	-	1,000	2,000	(4,000)	-67%
320-000-485-60-10	Donations-Beautification	958	4,156	225	-	307	600	-	-	0%
320-000-485-60-20	Donations-Other	15,000	5,250	800	500	-	-	-	(500)	100%
320-000-485-60-25	Donations-Public Safety	-	5,250	1,000	-	-	-	-	-	100%
320-000-491-00-10	Debt Proceeds	-	-	-	1,600,000	1,433,905	1,433,905	685,186	(914,814)	100%
320-000-492-00-22	Transfers in	-	82,031	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>789,565</b>	<b>886,841</b>	<b>701,434</b>	<b>2,403,310</b>	<b>1,641,257</b>	<b>1,793,565</b>	<b>1,737,217</b>	<b>(666,093)</b>	<b>-28%</b>
<b>Expenditures</b>										
	<b>General Government</b>									
320-000-571-81-10	General Gov't Equipment	55,761	118,322	6,947	64,000	-	-	145,000	81,000	127%
320-000-571-82-20	Village Hall Bldg Imp't	48,026	456,863	66,543	37,000	1,892	27,000	10,000	(27,000)	-73%
320-000-571-82-30	Village Hall clean up	-	211,221	-	-	-	-	-	-	0%
320-000-571-82-40	Village Hall Entrywy Rpr	-	-	36,756	-	-	-	-	-	0%
320-000-572-81-40	Village Hall Comp. Equip.	19,934	6,364	8,127	4,000	2,000	4,000	4,000	-	0%
320-000-571-82-60	Admin Services/Mgr Equip	35,900	112,000	-	-	-	5,536	19,250	19,250	0%
	<b>Public Safety</b>									
320-000-572-81-20	Police Department Equip	100,428	105,098	223,761	312,860	-	103,650	113,800	(199,060)	-64%
320-000-572-81-25	Fire Department Capital	97,626	98,604	123,144	194,622	163,539	194,622	196,065	1,443	1%
320-000-572-81-40	Inspection Equipment	6,358	4,622	-	-	-	-	-	-	0%
320-000-572-82-20	Public Safety Bldg Imp't	-	54,564	-	-	-	-	215,000	215,000	0%
	<b>Public Works</b>									
320-000-573-81-30	Public Works Equipment	361,084	37,569	51,029	47,526	22,959	47,526	273,186	225,660	475%
320-000-573-82-20	Building Improvements	7,431	2,980	418	220,000	720	220,000	-	(220,000)	-100%
320-000-573-82-30	Street Rehab/Reconst	253,579	326,544	282,794	724,430	9,154	250,000	1,800,000	1,075,570	148%
320-000-573-82-40	Sidewalk Projects	73,232	10,454	11,135	-	-	-	37,000	37,000	0%
320-000-573-82-45	Street /Traffic Lighting	-	-	-	-	-	229	275,000	275,000	0%
320-000-573-82-55	Engineering Equipment	965	5,716	4,145	-	-	-	-	-	0%
	<b>Culture and Recreation</b>									
320-000-576-81-10	Library Equipment	-	-	-	31,400	-	31,400	300,000	268,600	100%
320-000-576-82-10	Bldg Imp.- Library	-	-	-	-	-	-	10,210	10,210	0%
320-000-576-82-25	Park & Rec Equipment	14,507	-	-	-	-	-	50,000	50,000	100%

**Village of Brown Deer  
Capital Project Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	2010 6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
320-000-576-82-55	Park & Pond Imp't	523,120	14,325	-	106,500	2,700	106,500	-	(106,500)	100%
320-000-577-82-60	Beautification Projects	1,084	8,660	5,067	10,700	448	10,700	10,700	-	0%
	Other Financing Uses									
320-000-592-30-22	Transf. to Other Funds	-	-	-	-	-	-	-	-	0%
	Total Expenditures	1,599,035	1,573,905	819,866	1,753,038	203,412	1,001,163	3,459,211	1,706,173	97%
	Revenues Over/(Under) Expenditures	(809,470)	(687,064)	(118,433)	650,272	1,437,845	792,402	(1,721,994)	\$ (2,372,266)	-365%
	Beginning Fund Balance	2,939,134	2,129,664	1,442,600	1,324,168	1,324,168	1,324,168	2,116,570		
	Ending Fund Balance	\$ 2,129,664	\$ 1,442,600	\$ 1,324,168	\$ 1,974,440	\$ 2,762,013	\$ 2,116,570	\$ 394,576		

Prior years' activity has been recast to include the Equipment Replacement and the North Shore Asset Sale Funds which have been consolidated into this fund.

**Village of Brown Deer  
Capital Project Fund  
2010 Project Detail  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Budget	6/1/2010 Year to Date	Projected Total Cost	Remaining Cost	Project Status
320-000-571-81-10	<b>General Government Equipment</b>							
	Computer replacement program	MGR-001	unreserved funds	\$ 4,000	\$ 2,000	\$ 4,000	\$ 2,000	annual
	Phone System	VIL-013	debt proceeds	60,000	-	-	-	new project
320-000-571-82-20	<b>Village Hall Improv.</b>							
	Emergency Power Survey & Report	COMM-023	unreserved funds	10,000	-	-	-	new project
	PD Locker Room Plumbing Updates	COMM-025	unreserved funds	2,000	2,000	2,000	-	new project
	Village Hall Doors	COMM-028	debt proceeds	25,000	-	25,000	25,000	new project
320-000-572-81-20	<b>Police Department Equipment</b>							
	Shooting range lead abatement	PD-001	unreserved funds, Glendale	8,000	2,000	8,000	6,000	new project
	Vehicles	PD-003	unreserved funds	62,500	-	62,500	62,500	annual
	Computer station upgrades	PD-004	unreserved funds	7,500	7,500	7,500	-	annual
	Furniture	PD-009	unreserved funds	5,000	5,000	5,000	-	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	10,650	5,000	10,650	5,650	annual
	Dispatch Center Remodeling	PD-023	debt proceeds	209,210	-	-	-	new project
	Phoenix server	PD-033	unreserved funds	10,000	-	10,000	10,000	new project
320-000-572-81-25	<b>Fire Department</b>							
	NSFD Capital Contribution	FD-001	unreserved funds	194,622	97,311	194,622	97,311	annual
320-000-573-81-30	<b>Public Works Equip.</b>							
	All Shop Tools/Equipment	DPW-024	unreserved funds	7,500	2,500	7,500	5,000	annual
	Dump Truck 2 yd (3)	DPW-052	debt proceeds	40,026	40,026	40,026	-	new project
320-000-573-82-20	<b>Municipal Complex</b>							
	MC - Roof Repairs	DPW-035	debt proceeds	220,000	25,000	220,000	195,000	new project
320-000-573-82-30	<b>Street Rehabilitation</b>							
	Street Rehab	COMM-001	unreserved funds	250,000	-	250,000	250,000	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	30,000	-	-	-	new project
	60th St Repaving Fairy Chasm-County Line	COMM-033	grant	444,430	-	-	-	new project
320-000-573-82-40	<b>Sidewalk Projects</b>							
	Railroad Crossing and Bike Trail	COMM-020	debt proceeds	106,500	-	106,500	106,500	rebid from 2009
320-000-573-82-45	<b>Street/Traffic Lighting Projects</b>							
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-006	special assessments	-	-	-	-	on hold

**Village of Brown Deer  
Capital Project Fund  
2010 Project Detail  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Budget	6/1/2010 Year to Date	Projected Total Cost	Remaining Cost	Project Status
320-000-576-81-10	<b>Library Equipment</b>							
	Gates Grant computers	LIB-003	unreserved funds	3,900	-	3,900	3,900	new project
	Library Equipment	LIB-004	unreserved funds	7,500	2,500	7,500	5,000	new project
	HVAC survey & replacement/upgrade	LIB-005	debt proceeds	20,000	-	20,000	20,000	new project
320-000-577-82-60	<b>Beautification Projects</b>							
	Arbor day	BC-008	unreserved funds	1,200	800	1,200	400	annual
	Replanting Emerald Ash	BC-009	unreserved funds	9,500	500	9,500	9,000	annual
	Total Expenditures			<u>\$ 1,749,038</u>	<u>\$ 192,137</u>	<u>\$ 995,398</u>	<u>\$ 803,261</u>	

**Village of Brown Deer  
Capital Project Fund  
2011 Project Detail  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2011 Budget	Project Status
320-000-571-81-10	<b>General Government Equipment</b>				
	Phone System	ADM-001	debt proceeds	120,000	new project
	Emergency Siren	COMM-036	unreserved funds	25,000	new project
320-000-571-82-20	<b>Village Hall Improv.</b>				
	Emergency Power Survey & Report	COMM-024	unreserved funds	10,000	new project
320-000-571-82-50	<b>Village Hall Comp. Equip.</b>				
	Computer replacement program	MGR-001	unreserved funds	4,000	annual
320-000-571-82-60	<b>Admin Services/Mgr Equip</b>				
	Municipal Court Software	ADM-002	unreserved funds	19,250	new project
320-000-572-81-20	<b>Police Department Equipment</b>				
	Vehicles	PD-003	unreserved funds	81,500	annual
	Computer station upgrades	PD-004	unreserved funds	7,500	annual
	Furniture	PD-009	unreserved funds	6,500	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	5,400	annual
	Dispatch Center Remodeling	PD-023	debt proceeds	215,000	new project
	NET Motion Server Virtualization	PD-033	unreserved funds	4,900	new project
	Off Site Internet Access Pole Cameras	PD-039	unreserved funds	8,000	new project
320-000-572-81-25	<b>Fire Department</b>				
	NSFD Capital Contribution	FD-001	unreserved funds	196,065	annual
320-000-573-81-30	<b>Public Works Equip.</b>				
	All Shop Tools/Equipment	DPW-024	unreserved funds	8,000	annual
	Software upgrades	DPW-048	unreserved funds	2,000	new project
	Patrol Truck - Plow Salter (6)	DPW-051	debt proceeds	263,186	new project
320-000-573-82-30	<b>Street Rehabilitation</b>				
	Street Rehab	COMM-001	unreserved funds	260,000	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	500,000	new project
	60th St Repaving Fairy Chasm-County Line	COMM-033	grant / debt proceeds	510,000	new project
	County Line Rd Reconstruction	COMM-038	debt proceeds	530,000	new project
320-000-573-82-40	<b>Sidewalk Projects</b>				
	Wayfinding Sign Program	COMM-035	debt proceeds	37,000	new project
320-000-573-82-45	<b>Street/Traffic Lighting Projects</b>				
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-033	special assessments	275,000	new project

**Village of Brown Deer  
Capital Project Fund  
2011 Project Detail  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2011 Budget	Project Status
320-000-576-81-10	<b>Library Equipment</b>				
	Gates Grant computers	LIB-003	unreserved funds	7,800	new project
	HVAC survey & replacement/upgrade	LIB-005	debt proceeds	300,000	new project
	Software upgrade/licensing	LIB-006	unreserved funds	1,710	new project
	Hand Dryer Installation	LIB-012	unreserved funds	700	new project
320-000-576-82-25	<b>Park and Rec Equipment</b>				
	Playground Equipment	PR-004	debt proceeds	50,000	new project
320-000-577-82-60	<b>Beautification Projects</b>				
	Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	9,500	annual
	Total Expenditures			<u>3,459,211</u>	
				Projected	
				<u>Revenues</u>	
	Debt proceeds			2,119,091	
	Grants, Donations, Contributions			418,710	
	Special Assessments			275,000	
	Unreserved/tax levy			<u>368,531</u>	

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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.

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

The only significant project completed in TIF 2 during 2010 was a project involving Jewish Family Services (JFS). JFS constructed a 66 unit residential care apartment complex (RCAC) with associated underground parking. The RCAC is comprised of a mix of affordable and market rate units (using WHEDA tax credits) that range from studio to two bedroom apartments. The building features kitchen and dining facilities as well as other services such as physical therapy, a beauty salon, and a small cafe. The apartment building houses residents 60 years of age and older. The Village has entered into a development agreement with JFS, which called for the Village to reimburse JFS \$525,000 for project costs incurred for this development. Upon project completion, this reimbursement was made.

**2011 TIF PROJECTS:**

While there are no significant projects in the works for 2011, initial research has begun on the feasibility of a phase II addition to the recently constructed Jewish Family Services senior apartment building.

Additionally, the Village has received closure from the Department of Natural Resources on the environmental testing and remediation of the 7600 Teutonia property and will begin marketing the property for redevelopment.

One significant residential project within this TIF District continues to be on hold due to the residential real estate market. The Village has had continued discussions with the developer and believes the project will pick back up as the market improves.

**BUDGET SUMMARY:**

- ✚ The 2011 budget shows a decrease in fund balance of more than 10% due to the increment being less than needed because of the economic conditions to support the debt service.

**Village of Brown Deer**

**TIF District #2**

**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
350-000-411-00-10	Taxes Revenue Increment	\$ 426,562	\$ 457,423	\$ 486,772	\$ 450,825	\$ 476,102	\$ 476,102	\$ 476,102	\$ 25,277	6%
350-000-434-00-30	Exempt Computer Aid	3,276	2,609	2,527	2,500	-	1,768	1,768	(732)	-29%
350-000-435-00-10	DNR Site Assessment Grant	7,740	24,029	-	-	-	-	-	-	0%
350-000-481-00-10	Investment Interest	100,738	55,196	23,829	16,000	9,517	11,100	11,500	(4,500)	-28%
350-000-482-00-10	Rent Income	-	41,378	9,500	-	-	-	-	-	0%
350-000-482-00-50	Misc. Revenue	-	17,791	37,706	-	-	-	-	-	0%
350-000-491-00-10	Proceeds - Long Term Debt	3,355,000	-	-	-	-	-	-	-	0%
350-000-492-00-00	Premium on Long-Term Debt	6,392	-	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>3,899,708</b>	<b>598,426</b>	<b>560,334</b>	<b>469,325</b>	<b>485,619</b>	<b>488,970</b>	<b>489,370</b>	<b>20,045</b>	<b>4%</b>
<b>Expenditures</b>										
350-000-567-20-20	Professonal Services	-	13,275	44,827	10,000	-	5,000	5,000	(5,000)	-50%
350-000-567-26-75	Administrative Charge	160,759	542,483	106,548	132,061	150	132,061	132,061	-	0%
350-000-567-26-75	Building Maintenance	-	-	10,877	-	-	-	-	-	0%
350-000-567-82-50	TIF Projects	96,440	1,057,539	182,709	525,000	726	525,726	-	(525,000)	-100%
350-000-580-00-00	Loss on Land Sale	75,037	-	747,995	-	-	-	-	-	0%
350-000-581-00-10	Principal on long-term debt	-	85,000	90,000	380,000	380,000	380,000	300,000	(80,000)	-21%
350-000-582-00-10	Interest on long-term debt	-	370,690	291,243	276,509	143,923	276,509	257,099	(19,410)	-7%
350-000-582-00-10	Debt Issuance Costs	43,648	-	-	-	-	-	-	-	0%
350-000-592-30-00	Transfer to Debt Service	283,010	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>658,894</b>	<b>2,068,986</b>	<b>1,474,199</b>	<b>1,323,570</b>	<b>524,799</b>	<b>1,319,296</b>	<b>694,160</b>	<b>(629,410)</b>	<b>-48%</b>
	Revenues Over/(Under) Expenditures	3,240,814	(1,470,560)	(913,865)	(854,245)	(39,180)	(830,326)	(204,790)	\$ 649,455	-76%
	Beginning Fund Balance	1,200,448	4,441,262	2,970,702	2,056,837	2,056,837	2,056,837	1,226,511		
	Ending Fund Balance	\$ 4,441,262	\$ 2,970,702	\$ 2,056,837	\$ 1,202,592	\$ 2,017,657	\$ 1,226,511	\$ 1,021,721		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 \$15,262,000.

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

Current projects within TID #3 include the ongoing construction of the Beaver Creek Condominiums. The condominium development will encompass 4.7 acres of land. Ten residential condominium units were completed through 2009.

**2011 TIF PROJECTS:**

There are no significant projects scheduled for 2011 within TIF District #3. While there are no specific future projects planned at this time, Village staff anticipates that the Beaver Creek Condo project will recommence once the housing market improves.

Village of Brown Deer										
TIF District #3										
2011 Budget										
					2010		2010	2011	Change	
		2007	2008	2009	Amended	6/1/2010	Est.	Adopted	from 2010	
Account Number	Account Name	Actual	Actual	Actual	Budget	Year to date	Actual	Budget	Budget	Chg %
<b>Revenues</b>										
353-000-411-00-10	Taxes Revenue Increment	\$ 45,824	\$ 267,132	\$ 299,145	\$ 425,000	\$ 404,927	\$ 425,000	\$ 425,000	\$ -	0%
353-000-434-00-30	Intergovernmental Revenue	1,044	11,646	6,146	6,100	-	4,357	4,357	(1,743)	-29%
353-000-481-00-10	Investment Interest	96,949	49,693	12,054	-	-	-	-	-	0%
353-000-482-00-50	Miscellaneous Revenue	-	-	-	-	-	-	-	-	0%
353-000-491-00-00	Proceeds from Long-term Debt	-	-	-	-	-	-	-	-	0%
	Total Revenues	143,817	328,471	317,345	431,100	404,927	429,357	429,357	(1,743)	0%
<b>Expenditures</b>										
353-000-567-20-20	Professional Services	-	-	-	12,000	-	500	500	(11,500)	-96%
353-000-567-26-75	Administrative Expenses	16,843	22,039	25,231	173,269	150	173,269	76,582	(96,687)	-56%
353-000-567-82-50	TIF Projects	3,701	2,478,753	(21,720)	-	-	-	-	-	0%
353-000-581-00-10	Principal on long-term debt	-	-	-	135,000	135,000	135,000	140,000	5,000	4%
353-000-582-00-20	Interest on long-term debt	-	-	213,775	210,164	-	210,164	202,808	(7,356)	-4%
353-000-582-00-10	Issuance Costs	-	213,775	-	-	106,888	106,888	-	-	0%
353-000-592-30-00	Transfer to Debt Service	214,963	-	-	-	-	-	-	-	0%
	Total Expenditures	235,507	2,714,567	217,287	530,433	242,038	625,821	419,890	(110,543)	-21%
	Revenues Over/(Under) Expenditures	(91,690)	(2,386,095)	100,058	(99,333)	162,890	(196,464)	9,467	\$ 108,800	-110%
	Beginning Fund Balance	1,975,177	1,883,487	(502,608)	(402,550)	(402,550)	(402,550)	(599,014)		
	Ending Fund Balance	\$ 1,883,487	\$ (502,608)	\$ (402,550)	\$ (501,883)	\$ (239,660)	\$ (599,014)	\$ (589,547)		

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

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

**2011 TIF PROJECTS:**

The engineering has been completed and the Village will begin to incur construction costs for the Original Village Streetscape improvement project in 2011. 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.

Future projects within TID #4 may include commercial redevelopment along the Green Bay Road corridor.

**BUDGET SUMMARY:**

- ✚ The 2011 budget shows a decrease in fund balance of more than 10% due to project costs incurred in 2011 to be paid out of the 2010 borrowing.

**Village of Brown Deer**

**TIF District #4**

**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
354-000-411-00-10	TIF increment received	\$ 33,097	\$ 64,284	\$ 74,243	\$ 68,000	\$ 62,347	\$ 75,988	\$ 75,988	\$ 7,988	12%
354-000-434-00-30	Intergovernmental Revenue	1,156	893	669	700	-	773	773	73	10%
354-000-481-00-10	Investment Interest	643	998	1,173	-	1,201	1,500	2,000	2,000	100%
354-000-491-00-10	Proceeds - Long Term Debt	-	-	1,100,000	2,920,000	-	3,898,430	-	(2,920,000)	-100%
	<b>Total Revenues</b>	<b>34,896</b>	<b>66,175</b>	<b>1,176,085</b>	<b>2,988,700</b>	<b>63,549</b>	<b>3,976,691</b>	<b>78,761</b>	<b>(2,909,939)</b>	<b>-97%</b>
<b>Expenditures</b>										
354-000-567-26-75	Administrative Expenses	37,674	36,011	36,821	72,510	13,510	72,510	169,197	96,687	133%
354-000-567-82-50	Capital Outlay	-	1,100,000	51,733	570,000	5,031	5,031	-	(570,000)	-100%
354-000-567-82-51	Original Village Project	-	-	-	-	110,006	555,000	1,000,000	1,000,000	100%
354-000-581-00-10	Principal on long-term debt	-	-	-	26,529	26,529	26,529	36,441	9,912	37%
354-000-582-00-10	Interest on long-term debt	-	-	-	68,953	-	68,953	320,008	251,055	364%
354-000-582-00-11	Issuance Costs	-	-	-	20,000	-	-	-	(20,000)	-100%
354-000-592-30-00	Transfer to Debt Service	-	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>37,674</b>	<b>1,136,011</b>	<b>88,554</b>	<b>757,992</b>	<b>155,075</b>	<b>728,023</b>	<b>1,525,646</b>	<b>767,654</b>	<b>101%</b>
Revenues Over/(Under)	Expenditures	(2,778)	(1,069,836)	1,087,531	2,230,708	(91,526)	3,248,668	(1,446,885)	\$ (3,677,593)	-165%
Beginning Fund Balance		(10,086)	(12,864)	(1,082,700)	4,831	4,831	4,831	3,253,499		
Ending Fund Balance		\$ (12,864)	\$ (1,082,700)	\$ 4,831	\$ 2,235,539	\$ (86,695)	\$ 3,253,499	\$ 1,806,614		

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

Enterprise funds are used to account for services that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The Village 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, 2011

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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. While the Utility is regulated by the Wisconsin Public Service Commission, it must also adhere to regulations established by the State of Wisconsin Department of Natural Resources and Department of Commerce, and the federal Environmental Protection Agency.

**SERVICES PROVIDED:**

- ✚ Provide quality water to 3,700 customers primarily in the Village of Brown Deer but also small numbers in River Hills, Milwaukee, and Mequon.
- ✚ Maintain the Water Utility infrastructure including 68 miles of water main, 3,709 service laterals, 671 fire hydrants, 898 main valves, a 2 MG standpipe, 3,709 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)	2009 Actual	2010 Est. Actual	2010 Budget	2011 Budget
Water Utility Worker	2.00	2.00	2.00	2.00
Water Utility Clerk	0.80	0.80	0.80	0.80
Summer help	0.50	0.50	0.50	0.50
Utility Accountant	0.50	0.50	0.50	0.50
Contract Superintendent	0.50	0.50	0.50	0.50
Total	<u>4.30</u>	<u>4.30</u>	<u>4.30</u>	<u>4.30</u>

\*\*\*Staffing levels have not changed from 2010 to 2011.

**Village of Brown Deer  
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**Water Utility**

**DEPARTMENT ACTIVITY MEASURES:**

	2007	2008	2009	2010 Est.	2011
Activity	Actual	Actual	Actual	Actual	Budgeted
Million Gallons sold	455	455	474	440	429
Million Gallons purchased	490	498	474	444	470
Customers billed	3,653	3,679	3,680	3,685	3,685
Main replaced (ft)	4,170	4,203	3,600	4,500	4,900
Meters replaced	180	322	280	280	280
Valves operated	759	765	520	670	700
Hydrants operated	650	445	600	450	450

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Monitor, analyze, and provide input to Milwaukee Water Works proposed rate increase. File appropriate applications with PSC to keep our utility financially solid as Milwaukee implements a proposed large increase since these costs are more than half of our utility costs.
- ✚ Investigated valve operations. The majority of our water system valves have reached their expected life and are getting harder to operate. An improved valve operations program will be necessary to keep valves operable until the associated main is replaced over the long term main replacement program.
- ✚ Continue replacing approximately 8 – 10% of our meter reading devices and meters to keep an accurate billing system. Piloted the Badger Meter “Galaxy” meter reading program which is a fixed network meter reading system.
- ✚ Inspect, operate, and maintain approximately 650 hydrants.
- ✚ Relay approximately 4,500 feet of water main as part of our long term main replacement program.
- ✚ Perform approximately 50 cross connection inspections.
- ✚ Perform infrastructure repairs as required for regulatory purposes, maintained quality water supply, and efficient water service to customers.
- ✚ Brought in a back up water superintendent/engineer and trained without any additional cost to Brown Deer Water Utility.

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Water Utility**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Investigate the costs of an emergency interconnection with North Shore Water Supply.
- ✚ Examine staffing options to meet the needs of emergency water main repair work.
- ✚ Investigate the need for booster pumping stations.
- ✚ Continue the Booster Disinfection Operations.
- ✚ Follow through on a rate increase that will likely be filed with PSC in late 2010.
- ✚ Continue to maintain distribution components including mains, valves, hydrants, curb stops, service laterals, and meters.
- ✚ Relay deteriorated water mains on Donges Bay Lane and Ravine Lane.
- ✚ Investigate water main and appurtenances in the Old Village area where TIF improvements are scheduled. Replace items as necessary but an overall main replacement is not scheduled because the frequency of main breaks in this area is very minor.

**BUDGET SUMMARY:**

- ✚ Overall, the water budget is very similar to the previous few years although there is a decrease in revenues due to the economy.

Village of Brown Deer										
Water Utility										
2011 Budget										
		2007	2008	2009	2010	2010	2010	2011	Change	
Account Number	Account Name	Actual	Actual	Actual	Amended Budget	6/1/2010 Year to date	Est. Actual	Adopted Budget	from 2010 Budget	Chg %
<b>Revenues</b>										
600-000-464-50-10	Metered Sales - Residential	\$ 597,153	\$ 610,271	\$ 599,919	\$ 743,750	\$ 280,830	\$ 600,000	\$ 660,000	\$ (83,750)	-11%
600-000-464-50-11	Metered Sales - Commercial	340,503	355,970	341,559	431,250	162,901	340,000	370,000	(61,250)	-14%
600-000-464-50-12	Metered Sales - Bulk	4,495	4,595	7,209	7,500	520	5,000	5,500	(2,000)	-27%
600-000-464-50-13	Metered Sales - Industrial	98,891	94,989	80,564	118,750	34,052	75,000	70,000	(48,750)	-41%
600-000-464-50-20	Private Fire Protection	45,429	45,953	47,335	47,000	23,788	47,000	48,000	1,000	2%
600-000-464-50-30	Public Fire Protection	272,769	293,304	298,336	295,000	150,149	300,000	300,000	5,000	2%
600-000-464-50-40	Sales to Public Authorities	20,784	18,432	20,037	18,000	7,984	18,000	19,000	1,000	6%
600-000-481-00-10	Interest income	54,879	36,443	10,997	9,000	4,843	9,000	8,000	(1,000)	-11%
600-000-481-00-30	Forfeited Discounts/Penalties	22,314	17,539	18,225	12,000	3,736	12,000	12,000	-	0%
600-000-482-00-10	Rent Income	83,968	95,342	101,115	103,328	25,377	103,000	103,000	(328)	0%
600-000-482-00-50	Misc Service Revenue	10,219	14,370	12,907	13,000	2,761	13,000	13,000	-	0%
600-000-482-00-55	Misc Nonoperating Revenue	5,612	166,550	29,910	-	6,000	6,000	-	-	0%
600-000-483-00-10	Amortization of Debt Premium	-	-	141	-	141	1,139	1,139	1,139	-
	Total Revenues	1,557,016	1,753,757	1,568,255	1,798,578	703,083	1,529,139	1,609,639	(188,939)	-11%
<b>Expenses</b>										
	Water Operations									-
600-000-537-12-10	Sick, Vacation and Holiday	-	(154)	-	-	2,369	-	-	-	0%
600-000-537-14-00	Overtime	-	58	-	-	-	-	-	-	0%
600-000-537-12-20	Uniform Allowance	297	170	175	-	79	-	-	-	0%
600-000-537-15-15	FICA	3,261	-	-	-	-	-	-	-	0%
600-000-537-15-20	Group Insurance	30,539	6,787	-	-	-	-	-	-	0%
600-000-537-54-15	Amortization of debt issue costs	552	820	2,556	-	285	1,139	1,139	1,139	0%
600-000-537-60-20	Interest expense	37,886	39,976	39,611	-	8,850	30,000	32,418	32,418	0%
600-000-537-90-30	Other income deductions -CIAC	95,905	96,828	98,064	-	24,534	100,000	100,000	100,000	0%
	Source of Supply									
600-611-537-22-50	Purchase of Water	606,394	628,309	613,506	959,480	197,018	610,000	670,000	(289,480)	-30%
600-611-537-35-60	Maint - Structures	327	-	-	1,000	-	-	1,000	-	0%
600-611-537-35-70	Maint - Supply Main	19,917	11,495	10,234	9,000	2,437	9,000	9,000	-	0%
	Pumping									
600-612-537-22-10	Power Purchased for Pumping	2,811	5,592	4,281	7,000	1,814	5,000	6,000	(1,000)	-14%
600-612-537-30-90	Misc Expense	-	114	80	1,000	-	1,000	1,000	-	0%
600-612-537-35-60	Maint - Structures	660	606	1,395	1,000	43	1,000	1,000	-	0%
600-612-537-35-65	Maint - Pumping Equip	2,184	2,121	15,338	5,000	654	2,000	5,000	-	0%
	Water Treatment									
600-613-537-36-11	Operations Supervision	3,834	2,946	3,332	5,000	431	5,000	5,000	-	0%
600-613-537-36-15	Operations Labor	5,586	8,227	3,580	7,000	332	7,000	7,000	-	0%
600-613-537-36-40	Chemicals	3,495	1,956	2,033	3,000	-	3,000	3,000	-	0%
600-613-537-36-90	Misc Expense	1,344	238	-	1,000	-	1,000	1,000	-	0%
	Transmission & Distribution									
600-614-537-30-90	Misc Expense	4,898	5,073	3,813	5,000	1,796	5,000	5,000	-	0%
600-614-537-35-60	Maint - Structures	-	437	131	1,000	-	1,000	1,000	-	0%
600-614-537-35-61	Maint - Standpipe	70,737	71,071	520	1,000	-	1,000	1,000	-	0%
600-614-537-35-62	Maint - Main	66,273	62,268	82,768	70,000	52,316	75,000	80,000	10,000	14%
600-614-537-35-63	Maint - Services	7,098	5,883	8,551	6,500	979	3,500	3,500	(3,000)	-46%
600-614-537-35-64	Maint - Meters	248	139	1,491	2,000	837	2,000	2,000	-	0%
600-614-537-35-66	Maint - Hydrants	14,858	11,371	21,612	8,000	1,182	8,000	10,000	2,000	25%
600-614-537-35-67	Maint - Misc Plant	9,823	10,878	12,631	10,000	5,526	10,000	10,000	-	0%
600-614-537-36-10	Operations Supervision	9,814	10,925	12,791	12,000	3,886	11,000	11,000	(1,000)	-8%
600-614-537-36-11	Maint - Supverson	8,370	9,856	10,636	10,000	3,726	10,000	10,000	-	0%
600-614-537-36-20	Meter Expense	4,085	6,076	3,597	7,000	3,888	7,000	8,000	1,000	14%
600-614-537-36-25	Digger's Hotline	11,812	15,024	12,557	13,000	2,839	13,000	15,000	2,000	15%
600-614-537-36-61	Storage Facilities	4,434	1,481	650	2,000	-	2,000	2,000	-	0%



**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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 conveyance system. The Village discharges to the Milwaukee River and needs to collect, convey, store and discharge rainfall runoff to maintain or reduce effects on the River floodplain. In an effort to reduce flooding within the Village and impact on the sanitary sewer system, the Village provides safe places for rainwater to collect.

**SERVICES PROVIDED:**

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

**STAFFING:**

The Public Works Department staff salaries are split between the General Fund Public Works departments, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2010 Storm Water Utility includes 17.70% of the salaries and benefits for all public works employees.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Projected	2011 Budgeted
Ditches Rehabed (L. Ft.)	4,080	2,193	6630	4250	6800
Catch Basins Cleaned	91	81	110	120	120
Street Sweeping (tons)	101	107	105	105	90
Wet/Dry Basins inspected	21	24	24	26	26
Outfalls inspected	62	62	62	62	62
Storm Water Education Event	0	1	2	2	1
Storm Water Brochures	0	1,200	3,500	500	3,500

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Ditch Rehabilitation of Kirchoff Road
- ✚ Revise storm water brochure for redistribution in 2011
- ✚ Beaver Creek and 51<sup>st</sup> Drainage Way Projects and plantings maintenance program

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Storm Water Utility**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ 2011 Ditching Project – Donges Lane from Green Bay to 49<sup>th</sup>, begin Ravine Lane
- ✚ Original Village Storm Water Improvements
- ✚ Replacement of pedestrian bridge at Library Basin

**BUDGET SUMMARY:**

- ✚ The only effects to the Storm Water Operations could be a possible reduction of man hours if required for general tax levy budget divisions
- ✚ The Storm Water rate is increasing in 2011 from \$91.80 annually to \$106.05 annually. This will increase the fund balance by more than 10%.

**Village of Brown Deer**

**Storm Water Utility**

**2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
610-000-435-30-30	DNR Grants	\$ 119,429	\$ 256,564	\$ 150,403	\$ -	\$ -	\$ -	\$ -	\$ -	0%
610-000-449-30-10	Culvert Permits	2,800	2,215	805	1,200	145	1,200	1,200	-	0%
610-000-464-10-10	Stormwater Charges	743,626	747,766	744,109	742,000	372,157	746,700	871,325	129,325	17%
610-000-464-10-20	Culvert Replacements	-	-	-	-	-	-	-	-	0%
610-000-481-00-10	Interest Income	48,170	31,517	11,233	8,000	4,857	8,000	9,500	1,500	19%
610-000-481-00-40	Late Penalties	9,769	1,722	7,893	5,000	1,724	2,300	5,000	-	0%
610-000-482-00-50	Miscellaneous Revenue	5,405	5,000	600	-	-	-	-	-	0%
610-000-482-00-75	Capital Contributions	-	-	398,018	-	-	-	-	-	-
610-000-483-00-10	Amortization of Debt Premium	-	-	672	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>929,199</b>	<b>1,044,784</b>	<b>1,313,734</b>	<b>756,200</b>	<b>378,884</b>	<b>758,200</b>	<b>887,025</b>	<b>130,825</b>	<b>17%</b>
<b>Expenses</b>										
610-000-536-10-10	Salaries & Wages	85,277	76,565	106,646	100,438	21,753	104,000	110,553	10,115	10%
610-000-536-11-10	Seasonal Hire	-	-	-	-	-	-	4,560	-	-
610-000-536-12-20	Uniform Allowance	-	-	-	175	-	175	175	-	0%
610-000-536-14-00	Overtime	523	155	233	120	26	120	120	-	0%
610-000-536-15-10	WI Retirement	9,047	8,028	10,875	10,458	2,406	10,433	12,161	1,703	16%
610-000-536-15-15	FICA	6,355	5,567	7,738	7,693	1,620	7,956	8,857	1,164	15%
610-000-536-15-20	Group Insurance	23,551	23,658	35,286	32,196	7,782	30,831	39,529	7,333	23%
610-000-536-15-25	Worker Comp	5,460	5,460	-	-	-	-	-	-	0%
610-000-536-20-20	Professional Services	7,099	4,831	722	9,000	280	4,500	9,000	-	0%
610-000-536-20-45	NR216 Contract	1,768	1,667	1,500	1,700	-	1,700	1,700	-	0%
610-000-536-22-10	Natural Gas/Electric Service	372	411	421	420	154	400	420	-	0%
610-000-536-22-20	Water/Sewer-Mun Complex	-	-	-	-	-	200	200	200	0%
610-000-536-23-20	Turf Maintenance	38,716	18,810	16,017	36,000	807	33,000	37,000	1,000	3%
610-000-536-26-10	Clean Service	10	45	50	180	10	160	200	20	11%
610-000-536-26-75	Admin Charges	25,000	25,000	48,500	37,437	-	37,437	37,437	-	0%
610-000-536-29-30	Landfill Fees	1,524	1,425	3,496	2,000	666	2,000	2,000	-	0%
610-000-536-29-50	Equipment Rental	-	51,041	7,600	7,000	-	7,000	7,000	-	0%
610-000-536-30-10	Office Supplies	67	364	239	150	125	125	250	100	67%
610-000-536-33-10	Tools & Supplies	1,006	369	-	2,000	-	2,000	2,000	-	0%
610-000-536-34-10	Fuel, Oil & Lubricants	2,568	3,535	1,631	3,500	-	3,500	3,500	-	0%
610-000-536-34-30	Safety supplies	4	161	68	400	50	400	400	-	0%
610-000-536-34-35	Coverall Services	61	140	41	150	124	150	150	-	0%
610-000-536-35-20	Vehicle Repair/Maint Supplies	280	46	1,592	2,400	-	2,400	2,400	-	0%
610-000-536-35-40	Equipment Repair/Maint. Supplies	1,800	2,742	2,445	2,500	1,389	3,500	2,500	-	0%
610-000-536-36-30	Billing Expenditures	24,543	23,068	22,525	26,000	5,544	25,000	26,000	-	0%
610-000-536-37-10	Operations Material	16,611	15,822	22,811	14,000	2,786	14,000	14,000	-	0%
610-000-536-37-20	System Maintenance	22,923	-	-	5,000	-	-	5,000	-	0%
610-000-536-45-10	Memberships	43	40	235	100	47	100	100	-	0%
610-000-536-45-20	Periodicals	1,197	-	492	80	475	475	80	-	0%
610-000-536-45-30	Training	320	460	2,539	800	-	200	800	-	0%
610-000-536-53-20	Computer Rental	500	600	-	-	-	-	-	-	0%

**Village of Brown Deer**

**Storm Water Utility**

**2011 Budget**

Account Number	Account Name	2007	2008	2009	2010	6/1/2010 Year to date	2010	2011	Change	Chg %
		Actual	Actual	Actual	Amended Budget		Est. Actual	Adopted Budget	from 2010 Budget	
610-000-536-54-10	System Depreciation	105,654	115,058	141,477	145,000	-	145,000	147,900	2,900	2%
610-000-536-54-15	Equipment Depreciation	11,800	11,786	11,786	11,786	-	11,786	11,810	24	0%
610-000-536-60-20	Debt Service-Interest	136,382	128,432	114,601	90,087	48,190	90,087	82,871	(7,216)	-8%
610-000-536-60-30	Amortization of debt issue costs	523	593	1,385	691	-	691	1,400	709	103%
610-000-536-82-45	Capital Outlay - Non-Capitalized	30,429	60,648	130,542	60,000	3,422	60,000	60,000	-	0%
	<b>Total Expenses</b>	<b>561,413</b>	<b>586,526</b>	<b>693,493</b>	<b>609,461</b>	<b>97,655</b>	<b>599,325</b>	<b>632,073</b>	<b>18,052</b>	<b>3%</b>
Revenues Over/(Under)	Expenses Accrual Basis	367,786	458,258	620,241	146,739	281,228	158,875	254,952	\$ 108,213	74%
Beginning Net Assets		638,029	1,005,815	1,464,073	2,084,314	2,084,314	2,084,314	2,243,189		
Ending Net Assets		\$ 1,005,815	\$ 1,464,073	\$ 2,084,314	\$ 2,231,053	\$ 2,365,542	\$ 2,243,189	\$ 2,498,141		
<b>Add Back Non-Cash Expenses</b>										
610-000-536-54-10	System Depreciation	105,654	115,058	141,477	145,000	-	145,000	147,900	2,900	2%
610-000-536-54-15	Equipment Depreciation	11,800	11,786	11,786	11,786	-	11,786	11,810	24	0%
610-000-536-60-30	Amortization of debt issue costs	523	593	1,385	691	-	90,087	82,871	82,180	-8%
<b>Add Back Non-Accrual Revenues</b>										
610-000-491-00-10	Bond/Note Proceeds-Budget Only	-	416,250	-	-	-	-	-	-	100%
610-000-492-00-20	Transfer from Sewer Utility	11,753	8,206	-	11,753	-	11,753	11,753	-	0%
<b>Subtract Out Non-Accrual Expenses</b>										
610-000-592-30-10	Debt Service-Principal	(251,200)	(280,000)	(307,950)	(307,950)	-	(307,950)	(344,493)	(36,543)	12%
610-000-536-81-35	Capital Equipment	-	-	-	(5,000)	-	-	-	5,000	0%
610-000-536-82-40	Capital Improvement-Storm Sewer	(107,944)	(470,950)	(5,441)	(499,000)	503	(15,000)	(247,500)	251,500	-83%
610-000-536-82-45	Capital Improvement-Ditches/Streams	(363,400)	-	-	-	-	(60,000)	(60,000)	(60,000)	#DIV/0!
610-000-592-00-30	Advance to Sewer Utility	-	-	-	-	-	-	-	-	0%
	<b>Total Non-Accrual Adjustments</b>	<b>(592,814)</b>	<b>(199,057)</b>	<b>(158,744)</b>	<b>(642,720)</b>	<b>503</b>	<b>(124,324)</b>	<b>(397,659)</b>	<b>245,061</b>	<b>-38%</b>
Revenues Over/(Under)	Expenses Modified Accrual Basis	(225,028)	259,201	461,497	(495,981)	281,731	34,551	(142,707)	353,274	-71%
<b>Ending Net Assets are represented by:</b>										
	Investments in Capital Assets, net of related debt	414,911	881,839	881,839	916,103	1,336,213	526,367	1,139,511	223,408	24%
	Unrestricted	595,069	582,234	1,202,475	1,314,950	1,029,329	1,716,822	1,358,630	43,681	3%
	<b>Total</b>	<b>1,009,980</b>	<b>1,464,073</b>	<b>2,084,314</b>	<b>2,231,053</b>	<b>2,365,542</b>	<b>2,243,189</b>	<b>2,498,141</b>	<b>267,088</b>	<b>12%</b>



**Village of Brown Deer  
Storm Sewer Utility  
2011 Capital Project Detail Report  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2011 Budget	Project Status
610-000-536-82-45	<b>Ditches/Streams</b>				
	Ditch Rehab	SW-001	Operations	\$ 60,000	new project
610-000-536-82-40	<b>Capital Improvements - Storm</b>				
	Bradley Road Box Culvert	SW-024	Debt	27,500	new project
	47th Street Storm Sewer	SW-040	Operations	50,000	new project
	Library Basin Ped. Bridge	SW-1101	Operations	30,000	new project
	Meadowside Storm Sewer	SW-025	Existing Debt	<u>140,000</u>	continuing
	Total Cash basis expenses			<u>\$ 307,500</u>	
			Projected		
		Projected	Capital	Projected	Projected
	2011 Budgeted Fund Sources	<u>Beginning</u>	<u>Revenues</u>	<u>Uses</u>	<u>Ending</u>
	2008 Bonds	\$ 183,290	\$ -	\$ (140,000)	\$ 43,290
	Debt	\$ -	\$ -	\$ (27,500)	\$ (27,500)
	Operating Funds Used	-	-	(140,000)	\$ (140,000)
	Total 2011 Budgeted Funding Sources	<u>\$ 183,290</u>	<u>\$ -</u>	<u>\$ (307,500)</u>	<u>\$ (124,210)</u>

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

**SERVICES PROVIDED:**

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

**STAFFING:**

The Public Works department staff salaries are split between the General Fund Public Works departments, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. All employee staffing data is shown within the General Fund Public Works department. Based on past years' data the 2010 Storm Water Utility includes 8.37% of the salaries and benefits for all public works employees.

**DEPARTMENT ACTIVITY MEASURES:**

	2007	2008	2009	2010	2011
Activity	Actual	Actual	Actual	Projected	Budgeted
Gallons transported					
Transport capacity					
Manholes repaired					
Sewer lateral feet inspected					

In MMSD Annual Report and CMAR

**OBJECTIVES ACCOMPLISHED IN 2010:**

- ✚ Implement CMOM policies and related documentation
- ✚ Revise SOP's for operations
- ✚ 2009 and 2010 Testing and Sealing Program
- ✚ Developed Sanitary Sewer brochure and distributed to all property owners

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Sanitary Sewer Utility**

**OBJECTIVES TO BE ACCOMPLISHED IN 2011:**

- ✚ Original Village/Green Bay Court Projects
- ✚ 2011 Testing and Sealing Program
- ✚ Private Property Infiltration and Inflow Program (75% MMSD funded)

**BUDGET SUMMARY:**

- ✚ The only effects to the Sanitary Operations could be a possible reduction of man hours if required for general tax levy budget divisions.

**Village of Brown Deer  
Sanitary Sewer Utility  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
630-000-464-10-10	Village Volumetric Charges	338,430	444,885	432,185	464,464	202,202	464,464	464,464	-	0%
630-000-464-10-15	Village Connection Charges	135,795	139,250	139,780	153,148	92,131	153,148	153,148	-	0%
630-000-464-10-20	Household Hazardous Waste Rev	-	-	-	-	-	-	15,314	15,314	0%
630-000-464-10-25	MMSD Charges	477,035	607,172	654,374	715,976	323,823	715,976	715,976	-	0%
630-000-482-00-50	Miscellaneous Revenue	(4,701)	87,125	1,224	-	-	-	-	-	0%
630-000-481-00-10	Interest Income	46,884	42,301	16,608	12,000	7,613	12,000	13,500	1,500	13%
630-000-481-00-40	Late Penalties	17,448	16,660	17,440	15,000	3,556	7,000	15,500	500	3%
630-000-483-00-10	Amortization of Debt Premium	-	-	77	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>1,010,891</b>	<b>1,337,394</b>	<b>1,261,688</b>	<b>1,360,588</b>	<b>629,327</b>	<b>1,352,588</b>	<b>1,377,902</b>	<b>17,314</b>	<b>1%</b>
<b>Expenses</b>										
630-000-536-10-10	Salaries & Wages	36,953	39,397	45,631	48,978	18,485	50,860	52,725	3,747	8%
630-000-536-11-10	Temporary Laborers	-	-	-	-	-	-	4,560	4,560	100%
630-000-536-12-20	Uniform Allowance	-	101	-	175	-	175	175	-	0%
630-000-536-14-00	Overtime	-	92	571	500	42	500	500	-	0%
630-000-536-15-10	WI Retirement	3,906	4,940	4,630	5,443	2,038	5,400	5,800	357	7%
630-000-536-15-15	FICA	2,664	3,481	3,343	3,785	1,362	4,120	4,034	249	7%
630-000-536-15-20	Group Insurance	11,412	14,443	15,488	15,700	7,293	15,960	18,852	3,152	20%
630-000-536-15-25	Worker Comp	2,185	2,185	-	-	-	-	-	-	0%
630-000-536-20-20	Professional Services	8,493	13,478	14,589	15,000	120	15,000	15,000	-	0%
630-000-536-20-45	Engineering Services	760	1,760	-	-	-	-	-	-	0%
630-000-536-22-10	Natural Gas/Electric Service	3,107	7,015	2,861	7,200	1,257	7,100	7,618	418	6%
630-000-536-22-20	Water/Sewer-Mun Complex	1,072	1,004	1,032	1,200	173	1,200	1,200	-	0%
630-000-536-23-10	Cleaning Services	10	298	60	400	170	400	500	100	25%
630-000-536-26-10	MMSD charges	475,424	608,119	655,306	715,976	162,258	715,976	580,000	(135,976)	-19%
630-000-536-26-15	MMSD hazardous waste charges	13,271	-	12,470	15,000	13,182	15,000	15,314	314	2%
630-000-536-26-75	Admin Charges	7,500	8,000	48,500	81,138	-	81,138	81,138	-	0%
630-000-536-29-30	Landfill Fees	-	-	-	-	-	500	500	500	100%
630-000-536-29-50	Equipment Rental	3,276	7,425	6,883	3,400	-	3,400	3,400	-	0%
630-000-536-30-10	Office Supplies	59	354	125	150	40	100	300	150	100%
630-000-536-33-10	Tools & Supplies	30	323	-	700	-	700	700	-	0%
630-000-536-34-10	Fuel, Oil & Lubricants	3,245	3,745	1,845	3,600	-	3,500	3,600	-	0%
630-000-536-34-30	Safety Equipment	204	364	24	800	50	800	800	-	0%
630-000-536-34-35	Coveralls	59	70	129	300	85	300	300	-	0%
630-000-536-35-20	Vehicle Repair/Maint Supplies	1,420	104	114	800	-	800	800	-	0%
630-000-536-35-40	Equip Repair/Maint Supplies	2,822	8,831	7,799	5,000	555	5,000	5,000	-	0%
630-000-536-35-60	Maintenance-System	771	1,711	-	5,000	-	5,000	5,000	-	0%
630-000-536-36-30	Meter Expenditures	86,747	89,658	86,414	90,000	24,735	90,000	92,000	2,000	2%
630-000-536-37-10	Operations Material	14,761	26,021	34,856	22,500	3,680	22,500	27,500	5,000	22%
630-000-536-45-10	Memberships	30	40	55	100	47	55	100	-	0%
630-000-536-45-20	Periodicals	241	13	100	150	-	100	150	-	0%
630-000-536-45-30	Training	1,057	1,856	153	1,000	-	500	1,000	-	0%
630-000-536-53-20	Computer Rental	500	-	-	-	-	-	-	-	0%

**Village of Brown Deer  
Sanitary Sewer Utility  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
630-000-536-54-10	System Depreciation	93,454	84,792	81,203	89,238	-	89,238	91,915	2,677	3%
630-000-536-54-15	Equipment Depreciation	17,208	17,208	16,208	22,879	-	22,879	23,565	686	3%
630-000-536-60-20	Interest expense	42,830	43,232	42,857	35,762	20,189	35,762	34,075	(1,687)	-5%
630-000-536-60-30	Amortization of issue costs	448	499	659	579	-	579	-	(579)	-100%
630-000-536-82-40	Capital Improvement - Non-Capitalized	27,047	7,731	11,617	-	1,177	1,177	-	-	0%
630-000-536-82-45	Inflow/Infiltration Control - Non-Capitalized	6,830	272,894	12,190	185,000	-	185,000	195,000	10,000	5%
630-000-536-90-10	DPW Operations Allocation	-	-	-	-	-	-	-	-	0%
	<b>Total Expenses</b>	<b>869,796</b>	<b>1,271,182</b>	<b>1,107,711</b>	<b>1,377,453</b>	<b>256,937</b>	<b>1,380,719</b>	<b>1,273,122</b>	<b>(104,331)</b>	<b>-8%</b>
	Revenues Over/(Under) Expenses Accrual Basis	141,095	66,211	153,976	(16,865)	372,390	(28,131)	104,780	\$ 121,645	-721%
	Beginning Net Assets	3,822,362	3,963,457	4,029,668	4,183,645	4,183,645	4,183,645	4,155,514		
	Ending Net Assets	\$ 3,963,457	\$ 4,029,668	\$ 4,183,645	\$ 4,166,780	\$ 4,556,035	\$ 4,155,514	\$ 4,260,294		
	Add Back Non-Cash Expenses									
630-000-536-54-10	System Depreciation	93,454	84,792	81,203	89,238	-	89,238	91,915	2,677	3%
630-000-536-54-15	Equipment Depreciation	17,208	17,208	16,208	22,879	-	22,879	23,565	686	3%
	Add Back Non-Accrual Revenues									
630-000-491-00-10	Bond/Note Proceeds	-	337,500	-	315,000	-	315,000	-	(315,000)	-100%
630-000-492-60-10	Advance from Storm Water	-	(8,206)	-	-	-	-	-	-	0%
	Subtract Out Non-Accrual Expenses									
630-000-536-81-35	Capital Equipment	-	-	-	-	(1,670)	(12,000)	(70,026)	(70,026)	
630-000-536-82-40	Capital Improvement	(95,457)	-	-	(167,500)	(16,428)	(167,500)	(265,255)	(97,755)	58%
630-000-592-30-10	Debt Service-Principal	(30,271)	-	(60,500)	(60,500)	-	(60,500)	(73,516)	(13,016)	22%
630-000-592-60-00	Transfer to Storm Water Utility	(11,753)	-	-	(8,536)	-	(11,753)	(11,753)	(3,217)	38%
	<b>Total Non-Accrual Adjustments</b>	<b>(26,819)</b>	<b>431,294</b>	<b>36,911</b>	<b>190,581</b>	<b>(18,098)</b>	<b>175,364</b>	<b>(305,069)</b>	<b>(495,651)</b>	<b>-260%</b>
	Revenues Over/(Under) Expenses Modified Accrual Basis	114,276	497,505	190,887	173,716	354,292	147,233	(200,289)	(374,005)	-215%
	Ending Net Assets are represented by:									
	Investments in Capital Assets, net of related debt	\$ 3,534,037	\$ 3,385,376	\$ 3,385,376	\$ 3,168,161	\$ 3,367,278	\$ 2,810,831	\$ 2,790,915	\$ (377,246)	-12%
	Equipment Replacement	250,410	256,627	256,627	271,000	-	258,203	228,203	(42,797)	-16%
	Unrestricted	185,109	393,762	393,762	727,619	1,188,757	1,086,480	1,241,176	513,557	71%
	<b>Total</b>	<b>\$ 3,969,556</b>	<b>\$ 4,035,765</b>	<b>\$ 4,035,765</b>	<b>\$ 4,166,780</b>	<b>\$ 4,556,035</b>	<b>\$ 4,155,514</b>	<b>\$ 4,260,294</b>	<b>\$ 93,514</b>	<b>2%</b>



**Village of Brown Deer  
Sanitary Sewer Utility  
2011 Capital Project Detail Report  
2011 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2011 Budget	Project Status
630-000-536-81-35	<b>Capital Equipment - Sewer</b>				
	Replace Flow Monitors and Rain Gauge	SEWER-006	Equip Repl	\$ 30,000	new project
	1381-1 ton Truck with stake bed	SEWER-007	Debt	40,026	new project
630-000-536-82-45	<b>Inflow Infiltration</b>				
	Inflow Infiltration	SEWER-001	Operations	\$ 185,000	new project
630-000-536-82-40	<b>Capital Improvements - Sewer</b>				
	Sewer Lateral Relay	SEWER-002	Debt	150,000	new project
	Priv. Prop. Lateral Sealing	SEWER-1101		<u>115,255</u>	new project
	Total Cash basis expenses			<u>\$ 520,281</u>	
		Ending 2010	Budgeted Revenues	Budgeted Uses	Budgeted Ending
	Budgeted Funding Sources				
	Equipment Replacement Reserves	\$ 258,203	\$ -	\$ (30,000)	\$ 228,203
	Direct Billing	-	92,204	(92,204)	-
	New debt issuance	-	190,026	109,974	300,000
	User fees	-	185,000	(185,000)	-
	Total Budgeted Funding Sources	<u>\$ 258,203</u>	<u>\$ 467,230</u>	<u>\$(197,230)</u>	<u>\$ 528,203</u>

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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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.

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

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

**BUDGET SUMMARY:**

- ✚ The 2011 budget shows a decrease in fund balance of more than 10% due to the estimated aggregate stop loss amount increasing to \$100,000.

**Village of Brown Deer  
Liability Insurance Fund  
2011 Budget**

Account Number	Account Name	2007 Actual	2008 Actual	2009 Actual	2010 Amended Budget	6/1/2010 Year to date	2010 Est. Actual	2011 Adopted Budget	Change from 2010 Budget	Chg %
<b>Revenues</b>										
700-000-481-00-10	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
700-000-481-00-50	Dividend Income	33,839	10,598	-	10,000	10,707	10,707	10,300	300	3%
700-000-482-00-50	Miscellaneous Income	-	-	-	-	-	-	-	-	0%
700-000-492-10-00	Trans. from Gen. Fund	68,400	71,570	106,148	85,000	-	83,626	86,135	1,135	1%
700-000-492-60-10	Reimb. from Water Util.	7,278	7,391	-	-	-	-	-	-	0%
700-000-492-70-10	Reimb from Other Funds	12,345	12,345	-	-	-	-	-	-	0%
700-000-493-00-10	Transfer from Reserves	-	-	-	-	-	-	-	-	0%
	<b>Total Revenues</b>	<b>121,862</b>	<b>101,904</b>	<b>106,148</b>	<b>95,000</b>	<b>10,707</b>	<b>94,333</b>	<b>96,435</b>	<b>1,435</b>	<b>2%</b>
<b>Expenditures</b>										
700-000-519-26-75	Administrative Fees	1,275	-	-	2,100	-	-	-	(2,100)	-100%
700-000-519-51-50	Premiums	89,787	90,318	82,425	5,112	83,626	83,626	86,135	81,023	1585%
700-000-519-51-75	Liability Claims	52,309	1,992	12,420	100,000	1,608	10,000	100,000	-	0%
700-000-582-54-10	Amort. of Debt Discount	47	-	-	-	-	-	-	-	0%
700-000-582-65-05	Int. on Long Term Debt	1,010	-	-	-	-	-	-	-	0%
	<b>Total Expenditures</b>	<b>144,428</b>	<b>92,310</b>	<b>94,845</b>	<b>107,212</b>	<b>85,234</b>	<b>93,626</b>	<b>186,135</b>	<b>78,923</b>	<b>74%</b>
Revenues Over/(Under)	Expenditures	(22,566)	9,594	11,303	(12,212)	(74,527)	707	(89,700)	\$ (77,488)	635%
Beginning Fund Balance		413,165	390,599	400,193	411,496	411,496	411,496	412,203		
Ending Fund Balance		\$ 390,599	\$ 400,193	\$ 411,496	\$ 399,284	\$ 336,970	\$ 412,203	\$ 322,503		

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Community Profile and Statistical Information**

**Community Profile**

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

The Village started as a small settlement in the 1850's along the Milwaukee River at the intersection of what is now Highways 100 and 57. The unincorporated Village grew modestly as part of the Town of Granville until the 1950's. In 1955 the Village incorporated, and in 1962, after a series of annexation battles with the City of Milwaukee, assumed its present boundaries. As a result of the 1962 court settlement with the City of Milwaukee, the Brown Deer School District also shares the Village's boundaries. The Village's population has remained relatively constant since before 1990 at approximately 12,000 residents. The current population of the Village is 11,705.

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

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

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

**Village of Brown Deer  
2011  
Annual Budget**

For the Fiscal Year Beginning January 1, 2011

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**Community Profile and Statistical Information**

**Demographics and Economic Information**

<u>Population</u>	<u>State of Wisconsin</u>	<u>Milwaukee County</u>	<u>Village of Brown Deer</u>
Estimate, 2009	5,654,744	931,830	11,720
Estimate, 2008	5,627,967	938,490	11,705
Estimate, 2007	5,598,893	937,324	11,715
Estimate, 2006	5,568,505	936,892	11,750
Estimate, 2005	5,538,806	938,995	11,831
Census, 2000	5,363,675	940,164	12,170

Source:

Wisconsin Department of Administration, Demographic Services Center

<u>Per Return Adjusted Gross Income</u>	<u>State of Wisconsin</u>	<u>Milwaukee County</u>	<u>Village of Brown Deer</u>
2008	\$47,046	\$43,557	\$47,227
2007	48,985	43,390	48,049
2006	48,107	42,296	46,636
2005	45,357	40,244	45,614
2004	43,512	38,350	44,765

Source:

Wisconsin Department of Revenue, Division of Research and Analysis

<u>Unemployment Rate</u>	<u>State of Wisconsin</u>	<u>Milwaukee County</u>	<u>Village of Brown Deer</u>
December, 2009	8.30%	9.30%	not available
December, 2008	5.8	6.3	not available
Est. Average, 2009	8.50%	9.40%	not available
Average, 2008	4.7	5.5	not available
Average, 2007	5	6	not available
Average, 2006	4.7	5.7	not available
Average, 2005	4.7	5.9	not available

Source:

Wisconsin Department of Workforce Development

**Village of Brown Deer  
2011  
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For the Fiscal Year Beginning January 1, 2011

**Community Profile and Statistical Information**

<u>Largest Taxpayers</u>		2009	2009
<u>Taxpayer</u>	<u>Type of Business / Property</u>	<u>Assessed Valuation</u>	<u>Equalized Valuation</u>
METAVANTE CORPORATION	Data Processing Center	\$ 16,241,200	\$ 16,700,463
BROWN DEER - WI TWO, LLC	Property Management	23,637,000	24,305,398
BROWN DEER CENTER LLC	Property Management	17,739,600	18,241,234
DEER RUN APARTMENTS	Property Management	16,294,800	16,755,578
RIVER PLACE APARTMENTS	Property Management	8,231,300	8,464,062
MUTUAL SAVINGS BANK	Financial	10,149,200	10,436,195
BROOK LANE APARTMENTS	Property Management	9,616,400	9,888,329
NORTHPOINTE APARTMENTS LTD	Property Management	10,726,200	11,029,512
BROWN DEER MARKET LLC	Property Management	11,052,800	11,365,347
LOWE'S HOME CENTER	Retail	15,424,200	15,860,360
WITI TV 6 BROADCASTING	Television Station	8761300	9009048.843

Largest Employers

Due to the Village's proximity to Milwaukee and its surrounding suburbs, many residents commute for employment. Some of the largest employers in the County include Milwaukee Public Schools with 10,690 employees, the U.S. Government with 11,100 employees (includes Zablocki (VA) Medical Center employees and Aurora Health Care with 25,937 employees.

The largest employers in the Village area are listed below:

<u>Employer</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Metavante Corporation (formerly M&I Data (formerly M&I Data Service, Inc includes all Wisconsin locations)	Data Processing	2,700
Signicast Corporation (includes Brown Deer & Hartford Site)	Manufacturer of Ferrous investment castings	685
Badger Meter	Water metering equipment	530
Milsco Manufacturing Company	Manufacturer of office chairs	481
Northshore Suburban YMCA/ Schroeder Aquatic Center	Recreation/fitness	340
Rite-Hite Corporation (Headquarters)	Manufactures mechanical & hydraulic loading dock levelers, vehicle restraints	240
Brown Deer School District	Education	222
WITI-TV6	Studios & broadcast facilities	210
Village of Brown Deer	Government	183
Sheraton Milwaukee North	Hotel	120

**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

**VILLAGE OF BROWN DEER**  
**Chart of Accounts**

**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

**VILLAGE OF BROWN DEER**  
**Chart of Accounts**

**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

# VILLAGE OF BROWN DEER

## Chart of Accounts

500 – 599	Expenditures/Other Financing Uses
	<u>Assets</u>
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
	<u>Liabilities</u>
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
	<u>Fund Equity</u>
310 – 319	Contributed Capital
320 – 329	Investment in General Fixed Assets
330 – 339	Retained Earnings
340 – 349	Fund Balances
	<u>Revenues/Other Financing Sources</u>
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
	<u>Expenditures/Expenses/Other Financing Uses</u>
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

**VILLAGE OF BROWN DEER**  
**Chart of Accounts**

	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

## Glossary of Wisconsin Government Terms

<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

## Glossary of Wisconsin Government Terms

<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

# VILLAGE OF BROWN DEER

## FINANCIAL POLICY/PROCEDURE MANUAL

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### **SUBJECT: GENERAL OPERATIONS POLICY**

**General:** The establishment of general operations policy statement is an important component of the Village's financial management policy and planning efforts.

#### **Objectives:**

##### A. Accounting

1. The Village will establish and maintain the accounting systems according to GAAP and the State of Wisconsin Uniform Chart of Accounts.
2. An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement. In addition, full disclosure will be provided in the financial statements and bond representations.
3. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Treasurer/Comptroller. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
4. Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
5. The Village will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information, information on comparable assets from other governments, and general guidelines from professional or industry organizations.

##### B. Revenue

1. Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
2. Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
3. Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
4. Any amounts due to the Village will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables, including property taxes. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
5. All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

##### C. Budget & Capital Improvements

1. The Village will pay for all current operating expenses with current revenues and will avoid budgetary procedures that balance current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.
2. The Village will prepare and maintain a multi-year capital improvements plan and project its equipment replacement needs for the next five years. In addition, a maintenance and

## VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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replacement schedule will be developed and updated on an annual basis. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.

3. Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.

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### **SUBJECT:            INVESTMENT POLICY**

#### **General:**

It is the Village's policy to invest public funds in a legal and safe manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all State of Wisconsin and local statutes governing the investment of public funds.

This policy shall apply to all cash and investments of the Village, including all funds. For the purposes of financial statements, all cash and investments with an original maturity of three months or less will be considered cash and cash equivalents. Investments will be reported at fair values, based on quoted market values.

#### **Prudence:**

The standard of prudence to be used by Village investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

#### **Authority:**

Authority to manage the Village's investment program is derived from State of Wisconsin Statutes and Village ordinances. The Treasurer/Comptroller or designee is the investment officer and is responsible for investment decisions and activities. The Treasurer/Comptroller shall be responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees.

#### **Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair

## VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village, or particularly with regard to the time of purchases and sales.

### **Objectives:**

The primary objectives, in order of priority, of the Village's cash and investment activities are as follows:

1. Safety: Investments shall be undertaken in a manner that seeks to preserve capital. To achieve this objective, this policy outlines allowable investments and maximum investment amounts by issuer and financial institution.
2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).
3. Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

### **Safety:**

The investment of Village funds shall be restricted in accordance with Wisconsin statutes section 66.0603 as defined below:

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than 3 years.
- Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.
- Bonds issued by a local exposition district under [subch. II](#) of ch. 229.
- Bonds issued by a local professional baseball park district created under [subch. III](#) of ch. 229.
- Bonds issued by a local professional football stadium district created under [subch. IV](#) of ch. 229.
- Bonds issued by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds issued by a local cultural arts district under [subch. V](#) of ch. 229.
- Bonds issued by the Wisconsin Aerospace Authority.
- Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

## VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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### **Safety:** (continued)

- Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:
  1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
  2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
  3. Repurchase agreements that are fully collateralized by bonds or securities under [subd. 5. a.](#) or [b.](#)
- local government pooled-investment fund
- may engage in financial transactions in which a public depository, as defined in [s. 34.01 \(5\)](#), agrees to repay funds advanced to it by the local government plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.

To ensure the safety of Village funds, cash and investment balances are further restricted as follows:

1. Checking and saving accounts
2. Short term investment pools such as Wisconsin Local Government Investment Pool, MBIA Wisconsin Class and Wisconsin Investment Trust
3. Certificates of deposit
4. United States treasury securities
5. United States agency securities
6. Commercial paper or municipal bonds (as allowed above) having the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investor service or other similar nationally recognized rating agency.
7. Money market and overnight sweep/repurchase accounts investing in other allowable investments as listed above.

Additional restrictions on custodial credit risks:

1. All checking, savings, certificates of deposit, money markets and overnight sweeps shall be either limited in amount so as to be covered by FDIC, State guarantee fund, other insurance agreements or are fully collateralized.
2. All US treasuries, agencies and commercial paper purchased shall be registered in the Village's name. Financial institutions holding these investments on behalf of the Village will also provide collateralization or other insurance coverage for the entire balance of investments.

Additional restrictions on concentration of credit risks:

1. As practicable, the Village will not hold more than 60% of all cash and investment balances at one financial institution.
2. No more than 10% of all cash and investments will be allocated to the same issuer of US agencies or commercial paper.

# VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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## **Liquidity:**

The Treasurer/Comptroller shall monitor the Village's cash and investment balances as needed to ensure adequate funds are on hand for operating cash flow needs as well as significant dollar payments such as debt principal and interest and capital projects.

The Village wishes to restrict the maturity of all investments to less than five (5) years.

## **Yield:**

The Treasurer/Comptroller shall periodically review fee arrangements with authorized financial institutions to ensure fees paid by the Village are reasonable.

The Treasurer/Comptroller (or designee) shall provide a cash and investment report to the Finance and Public Works Committee. This report shall summarize balances and investment performance and shall be provided at least quarterly.

## **Authorized Financial Institutions:**

The Village designates the following institutions as public depositories for the funds of the Village of Brown Deer as follows:

Associated Bank  
Bank Mutual  
Chase Bank  
State Bank of Chilton  
Guaranty Bank  
Local Government Investment Pool  
MBIA Class for Wisconsin Investment Management Program  
M&I Bank  
Morgan Stanley Smith Barney  
North Milwaukee State Bank  
RBC Dain Rauscher Incorporated – RBC Capital Markets  
Southwest Securities  
Tri-City National Bank  
U.S. Bank  
Wells Fargo Bank  
Westbury Bank

## **Investment Policy Considerations:**

The investment policy will be reviewed every three years by the Finance/Public Works Committee or sooner at the discretion of the Village Board.

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## **SUBJECT: FUND BALANCE POLICY**

**General:** The objectives of this policy are to provide working capital for the Village to meet cash flow needs during the year (while avoiding the need to cash flow borrow) and preserve the credit worthiness of the Village for borrowing monies at favorable interest rates.

**Procedures:** In order to achieve the objectives of this policy, the following guidelines shall be adhered to by the Village Board:

## VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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1. As part of the annual budget process, the Treasurer/Comptroller will estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection will include an analysis of trends in fund balance levels on an historical and future projection basis.
2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above, for the sole purpose of reducing the ensuing year's property tax levy, may be made only upon a 2/3 majority vote of the Village Board.
3. The Village Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of general fund balances for purposes of addressing the fiscal emergency. Any such action must also provide for necessary appropriations to restore the general fund balance to the minimum balance within a three-year period.

### **Balance Requirements:**

#### **General Fund**

- The fund balance shall be maintained as of December 31 of each year equal to a minimum of 15% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 25%.
- As part of the total fund balance the general fund shall maintain a working capital amount equal to 10% of the ensuing year's budgeted expenditures.

#### **Capital Improvement & Equipment Replacement Funds**

- The capital improvement and equipment replacement funds shall maintain reserves sufficient to pay the cost of projects under construction but not yet finished.

#### **Sanitary Sewer Utility**

- The sanitary sewer utility total fund balance shall not be less than 15% and not more than 100% of the annual billings of the Sanitary Sewer Utility fund.
- The sanitary sewer utility shall reserve fund balance for an Equipment Reserve which shall not be less than the cost associated with the annual depreciation schedule for sewer equipment, or to meet the requirements of the CWFL program.

#### **Street Lighting Assessment Funds**

- The fund balance shall be reserved at an amount to replace existing equipment based on current engineering estimates and reviewed on a bi-annual basis.
- An unreserved fund balance shall be maintained at a minimum of 25% of the prior year's operating costs to provide working capital for the fund.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the direction of the Village Board.

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# VILLAGE OF BROWN DEER

## FINANCIAL POLICY/PROCEDURE MANUAL

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**SUBJECT: DEBT MANAGEMENT POLICY**

**General:** The Village acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the Village. These types of costs include development, acquisition, and replacement of assets that will be used by the residents of the Village over a long period of time. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any other combination of these.

It is the responsibility of the Village Board and Village administrative staff to monitor the financial health of the Village. A significant portion of the Village's financial health is determined by its ability to manage its debt. It is the responsibility of the Treasurer/Comptroller or designee to regularly monitor the Village's outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Finance/Public Works Committee and the Village Board.

**Procedures:**

A. Financing Considerations

1. The Village will confine long-term borrowing to capital improvements, equipment, or other long-term projects which cannot and, appropriately should not, be financed from current revenues.
2. The Village will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived (less than five years) depreciable assets (for example, vehicles).
3. In general, the final maturity of bonds and notes issued by the Village should not exceed the expected useful life of the underlying project for which it is being issued.
4. The Village will issue general obligation debt through a competitive bidding process with the exception of Village Board authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Village has the option to reject the bid and the Village Board may authorize staff to negotiate the sale of the securities.

Negotiated sales of general obligation debt will be considered in circumstances when the complexity of the issue requires specialized expertise (such as advanced refunding to restructure debt service), when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt will also be considered for revenue bonds, bond anticipation notes, leases and land contracts when the complexity of the project, revenue source for debt service, or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the Village.

5. Periodic reviews of outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding

In general, advanced refundings for economic savings will be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2%

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savings may be considered when there is a compelling public policy or long-range financing policy objective.

### B. Debt Limits and Structure

1. Section 67.03 of Wisconsin Statutes requires that general obligation debt outstanding not exceed 5% of the equalized valuation of the taxable property within the Village. Revenue bonds and notes are not considered debt for purposes of determining compliance with constitutional debt limitations. The Village intends to keep outstanding general obligation debt within 40% of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan.
2. The Village will keep the maturity of all outstanding general obligation bonds at or below 20 years.
3. The total annual debt service for general obligation debt (exclusive of that funded by proprietary operations) will not exceed twenty percent (20%) of the Village's total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization.

### C. Financial Advisors

1. The Village will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
2. The Village should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the Village should be examined every three (3) to five (5) years or as deemed necessary by Village administrative staff and the Village Board.
3. All feasible alternatives (for example, State Trust Fund loans, Clean Water Fund loans, and private placements with local financial institutions) for borrowing funds should be considered by the Village and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
4. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
5. The Village will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the Village for the present and in the future (for example, the inclusion of call provisions to protect the Village against future interest rate fluctuations or other circumstances).

### D. Other Consideration

1. The Village will maintain good communications with bond rating agencies regarding its financial condition.
2. The Village will follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required under SEC Rule 15c2-12(b)(5).

## VILLAGE OF BROWN DEER FINANCIAL POLICY/PROCEDURE MANUAL

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This policy will be reviewed by the Finance/Public Works Committee every three (3) years following adoption or sooner at the discretion of the Village Board.

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**SUBJECT: CAPITALIZED FIXED ASSET POLICY**

**General:** To establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year.

**Objectives:**

- A. The Village's Record of Capital Assets shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Village's Record of Capital Assets shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
  
- B. Generally repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Village's Record of Capital Assets.

**Asset Valuation**

Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

1. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
2. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000.00. If sale value is less than \$5,000.00, normal depreciation for the useful life will be used.
3. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.
4. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.
5. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
6. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, storm water management measures, streets, curb and gutter, street lights,

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FINANCIAL POLICY/PROCEDURE MANUAL**

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street signs, sidewalks will be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.

<b><u>Fixed Asset Category</u></b>	<b><u>Illustrative Items and Capitalization Threshold</u></b>
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items which individually cost \$5,000 or more with an expected useful life greater than one year.
Office Equipment	Postage machine and copiers or other office equipment items that individually cost \$5,000 or more with an expected useful life greater than one year.
Computers and associated equipment	Large computers, personal computers (PCs), printers, copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment that individually cost \$5,000 or more with an expected useful life greater than one year.
Infrastructure	Streets curb & gutter, public right-of-way, street light systems, bridges, storm sewers, sewer laterals, culverts, and water mains that individually cost \$25,000 or more with an expected useful life greater than one year.
Building and Improvements	Permanent Structures, building mechanical equipment, parking lots and lighting that individually cost \$5,000 or more with an expected useful life greater than one year.
Library Collection	Books, CD's, DVD's, VHS tapes, Periodicals with an expected useful life greater than one year.
Motorized road equipment, i.e. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.
Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.
Other non-motorized equipment not attached to or associated with motorized equipment	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.

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**SUBJECT: PURCHASING POLICY**

**General:** The intent of this policy is to provide guidelines that will insure that the expenditure of public funds by all Village Departments is consistent with policies set by the Village Board.

**Guidelines:**

The Village reserves the right to accept the bid or quote which is most beneficial to the Village, as well as the right to reject any or all bids or quotes. The determination of the most beneficial purchase shall be recommended, as required under "Purchasing Procedures" included herein below, to the Village Board, which shall make the final determination when required. No contractual award for capital improvements over \$15,000 is final until formally approved by the Village Board.

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### *Delegation of Authority*

Each department head is authorized to delegate authority to an employee of that department to make and approve purchases not exceeding \$5,000.00, in the department heads absence, upon the condition that a current written notice is on file with the Treasurer/Comptroller's office. The written notice shall state that a specified employee or employees is/are designated by the department head to make and approve purchases not exceeding \$5,000.00 in the department head's absence and shall be signed by the department head. If the notice is current and in proper form the Treasurer/Comptroller shall also sign the notice.

### *Planning*

Both short and long term planning for purchases will minimize the amount of clerical and supervisory time spent documenting purchases. Each department should strive to purchase its goods and services in quantities within the foreseeable needs of the department which maximize possible discounts. The overall plan for purchasing begins with the preparation of the Annual Budget.

### *Overdrafts*

No purchase will be authorized which would overdraft the adopted budget without an approved budget amendment. Department Heads contemplating a purchase that will exceed an account's budgeted amount shall insure that provisions are made for the necessary allocation within their departmental budget prior to initiating the purchase. All expenditures which exceed the amount of the adopted budget and/or department, as well as all expenditures from any contingency account shall be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

### *Quality*

Quality and service are just as important as price. It is the duty of each department to secure the best quality for the purpose intended. Quality buying is the buying of goods and services that will meet, but not exceed the requirements for which they are intended. In some instances the primary consideration may be durability. In other instances it may be a question of immediate availability, ease of installation, frequency of repair or efficiency of operation. It is the responsibility of each Department Head to become familiar with available equipment to determine the appropriate quality required.

### *Sales Tax*

The Village is exempt from paying all local and state sales taxes or Federal Excise taxes. The Treasurer/Comptroller's Office can provide necessary exemption documents to vendors upon request.

### *Endorsements*

Neither the Village's name or any employee's name or position is to be used to endorse or support a product or vendor, unless specifically authorized by the Village Board.

### *Ethics Laws*

Public officials and employees of the Village shall comply with all federal, state and Village ethics laws regarding conflict of interest as well as ethics regarding all purchase decisions.

### **Purchasing Procedures:**

The following procedures are established, subject to certain exceptions and other criteria as noted under "Special Requirements" below, to regulate the degree of formality to be followed in the purchase of goods and services, depending on the costs of the items to be purchased. Good documentation to insure that all vendors are treated fairly is in the Village's best interests.

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### *Purchases under \$5,000*

Department Heads are authorized for any purchase under \$5,000. The Department Head need not secure the approval of the Village Manager in order to make purchases in this price range. It is the responsibility of each Department Head to insure control over this segment of the purchasing process. Each Department Head shall designate employees, with proper current written notice provided to the Treasurer/Comptroller's Office, the authority to make purchases; and to provide internal controls to insure that all purchases are for legitimate public purposes. Department Heads may request the Treasurer/Comptroller to authorize open purchase accounts in cases where the department makes routine or frequent purchases under \$5,000.

### *Purchases from \$5,000 to \$15,000*

The Village Manager is authorized to approve any purchase in the amount of \$5,000 to \$15,000. Prior to securing goods or services costing over \$5,000 to \$15,000, departments (department heads/designees) must obtain three (3) or more written quotations. The Request for Quotation form will be used for this purpose. If departments are unable to secure three (3) written quotations, an explanation why less than three (3) qualified vendors were available must be noted on the Request for Quotation form. The Request for Quotation form, as approved by the Village Manager, shall be attached to the payment authorization.

The use of written quotation forms requires appropriate planning to insure that adequate lead time is available to satisfy the purchasing requirements. The preferred procedure is to mail or fax the Request for Quotation form to the vendors and have it returned by mail or fax. Every effort should be made to allow it at least three (3) full business days between the receipt of the form by the vendor and the deadline for returning quotations.

### *Purchases in Excess of \$15,000*

#### Services

Departments anticipating the purchase of services exceeding \$15,000 in value shall prepare specifications or requirements, as appropriate, to meet the Village's needs. The specifications or requirements shall be forwarded to the Village Manager for review, comment and recommendation. Upon the Village Manager's recommendation, the Department Head can either prepare a Request for Proposal (RFP) as outlined, below, under "Special Requirements - Professional Services" or prepare the Request for Quotation form as outlined, above, for purchases from \$5,000 to \$15,000. Services purchased in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

#### Equipment

Departments anticipating the purchase of equipment, which is already approved by the Village Board via the annual budget process which exceeds \$15,000 in value, shall prepare specifications or requirements, as appropriate, to meet the Village's needs. The specifications or requirements shall be forwarded to the Village Manager for review, comment and recommendation. Upon the Village Manager's approval, the Department Head can either prepare the Request for Quotation form as outlined above, for purchases from \$5,001 to \$15,000 or, prepare a bid package, as outlined below, for capital improvements and construction projects. Equipment purchases in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

#### Capital Improvements and Construction Projects

For capital improvements and construction projects exceeding \$15,000 in value, Departments shall prepare specifications based upon standards appropriate to meet the Village's needs. Specifications shall be forwarded to the Village Manager for review, comment and recommendation. Upon the Village Manager's recommendation, the Department Head will

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then prepare the necessary bid package, public notices and advertisements to meet the Village purchasing policy and will also send invitations to bid to qualified vendors. A bid packet containing an invitation to bid, specifications, and general bid documents will be sent to qualified vendors as well as those that respond to the legal notice.

After the bids are publicly opened, they will be turned over to the Departments for review. The Department will prepare a Bid Tabulation Report and draft a memorandum to the Village Manager which will include the Department's recommendation for the bid award. The recommendation made by the Village Manager shall include the acknowledgment that funds are available, as well as the signature of the Department Head who is seeking the expenditure.

The award will normally be made to the low bidder meeting specifications. There may be instances, however, when the low bid is not in the best interest of the Village. In these cases it is incumbent upon the Department to thoroughly document reasons why the low bid should not be selected.

The award for public works contracts in excess of \$15,000 will be made to the lowest responsible bidder meeting specifications as per State Statutes. Questions regarding the Statute (s) and which projects apply should be directed to the Village Attorney.

The Village reserves the right to select or reject a vendor based upon the best interests of the Village, including but not limited to past service or experience with the vendor.

### **Special Requirements:**

Occasionally the Village may need to purchase goods or services under circumstances which do not clearly fit the patterns of normal public procurement and for which normal competitive shopping procedures do not apply. All proposed capital purchases exceeding \$5,000 and funded through the Equipment Replacement Fund shall be supported by a completed "Standardized Capital Equipment/Expenditure Request" for review and approval by the Finance/Public Works Committee concurrent with preparation of the Annual Budget (or Adjusted Budget) or subsequent date when not included in the Village Budget.

#### *Sole Source*

In the event there is only one vendor capable of providing a particular good or service, then the competitive shopping procedures outlined in this policy may be waived by the Village Manager. When a Department determines that goods or services must be purchased from a "sole source vendor", e.g., computers and related equipment and software, the Department shall document why only one company or individual is capable of providing the goods or services required. The documentation shall be attached to the payment authorization and submitted to the Village Manager for approval.

#### *Special Exception*

Exceptions to the procedures outlined, above, under Purchasing Procedures, are granted for the following purchases:

1. Internal financial operations such as payroll;
2. Fund to fund transfers;
3. Utility payments;
4. Bond payments and such other similar obligations of the Village; and,
5. Salt, gasoline, crushed stone, office supplies (including recurring office forms and paper products), polymers, vehicle/equipment related parts and repairs such as, engine and transmission parts, hydraulic pumps and rams, tires, rebuilding services, annual

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maintenance contracts and all other recurring expenses needed in the usual and ordinary operation of the Village government and its departments in a sum not to exceed the budgeted amount.

### *Cooperative Purchasing Programs*

Departments are encouraged to use cooperative purchasing programs sponsored by the State or other jurisdictions. Such programs prove advantageous by relieving department personnel of the paper work necessary to document the purchase and by taking advantage of large quantity purchases made by such cooperatives.

### *Professional Services*

Normal competitive procedures cannot be utilized in securing professional services from attorneys, engineers, accountants, planners, and other professional people who, in keeping with the standards of their discipline, will not enter into a competitive bidding process. A Request for Proposal (RFP), while not always required to secure professional services, e.g., bond counsel, external auditors for annual Village audit, may be made upon the direction and at the discretion of the Village Manager, the Finance/Public Works Committee and/or majority of the Village Board.

A Request for Proposal can be prepared much the same way as specifications including requirements and minimum standards for the services to be provided. Such RFPs shall be submitted to the Village Manager for review and approval prior to distribution. When an RFP for professional services has been approved, a limited number of qualified professionals known to the Village will be invited to submit a proposal setting forth their interest, qualifications and how they can meet the Village's needs. In securing professional services it is the primary goal of the Village to obtain the services of a professional(s) who has a proven record of providing those services. A contract will then be negotiated with the professional deemed to best meet the Village's needs.

### *Emergency Purchases*

The procedures in this policy may be waived under emergency conditions when a delay may threaten the basic mission of a department. Emergency conditions are generally unforeseen circumstances, e.g., natural disasters or major mechanical equipment failures, wherein prompt corrective action is absolutely necessary. Occasionally equipment will require emergency repairs or other circumstances will necessitate emergency corrective action which cannot wait for compliance with this policy. In any emergency situation, Department Heads are required to notify the Village Manager as quickly as possible.

### *Petty Cash Accounts*

Very often there is a need for immediate availability of funds. Petty Cash Funds may be used to avoid the time and expense of issuing payment authorizations for items totaling less than \$50. Petty Cash Receipts are to be maintained by the person responsible for the fund in certain departments and shall include; the amount, description of item, budget account number, and signatures of the persons receiving the funds and person issuing the funds. Individual receipts should be summarized on a monthly basis and presented to the Treasurer/Comptroller's office that will then authorize a check to be issued to reimburse the Petty Cash Funds. The Village Treasurer/Comptroller may conduct unannounced audits of petty cash funds to assure the monies are being properly accounted for.

The use of petty cash funds for personal use, even for very short periods of time, is prohibited and may be grounds for disciplinary action.

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### **Specifications:**

When goods or services are purchased consistent with the competitive processes outlined in this policy, specifications (specs) must be prepared which will meet the following goals:

- Identify minimum requirements;
- Allow for a competitive bid or quote, when possible;
- Be capable of objective review; and
- Provide for an equitable award at the lowest possible cost.

### *General Guidelines*

Specs should be kept as simple as possible while still maintaining the exactness required to keep bidders from utilizing loopholes to avoid providing the quality desired or to take advantage of their competitors. To promote competition, specs should be written in clear simple language, free of vague terms or those subject to variations of interpretation.

If the specs include optional goods or services, these options must be separately identified so that the base cost can be clearly identified compared to the cost of the option(s). If options are included, the Bid Tabulation Report shall identify the different costs of the options.

### *Types of Specifications*

Specifications need to be structured to protect the integrity of the purchasing system and to insure that the needs of the Village are met. Methods of structuring specs include:

#### Qualified Products or Acceptable Brands List

These lists are developed where it is not possible to write specs adequate to identify the quality and performance required, or when tests necessary to determine compliance with technical specs are lengthy, costly, or require complicated technical equipment.

#### Specification by Brand or Trade Name

Brand or trade names should be used where brand name products have been found to be superior to others for the purpose intended or when their composition is secret, unknown or patented. The use of brand names establishes a quality standard, but is not intended to eliminate or limit competition. When this method is used the specs shall provide for bidding of competitive or equal grades. It is incumbent on a vendor who bids on goods of supposed equal quality to document that the goods and services are, in fact, of equal quality.

#### Specifications by Blueprint or Dimension Sheet

Specs of construction projects shall be written to reference the blueprints or dimension sheets prepared by the engineer or architect.

#### Specifications by Performance, Purpose or Use

Specs which include a set of performance criteria will provide flexibility for vendors to design products or programs specifically aimed at meeting the standards the Village has established. These types of specs usually generate a great deal of competition since they allow vendors to exercise some creativity in the process. Bottom line or minimum standards must be included in the specs to insure that the Village's expectations are met.

#### Specifications by Industry Standards

Specs will often refer to industry-wide standards or standards set by other public jurisdictions. Lumber grading, standards set by asphalt or concrete industries, or referencing standard specs of the State Department of Transportation or other State or Federal agencies are typical examples.

#### Specifications by Samples

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A sample is a good way to make requirements perfectly clear. Printing bids, where artwork or existing forms would be utilized is an example. Departments utilizing samples shall insure that adequate supplies of the samples are made available so that originals can be sent with all bid invitations.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.

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### **SUBJECT: BUDGET DEVELOPMENT POLICY**

**General:** The process for the publication and legislative consideration of the annual budget for the Village of Brown Deer is prescribed by Wisconsin Statutes (sections 62.12 and 65.90) and chapter 3.01 of the Village Code. Those legislative pronouncements provide the overall framework and minimum legal requirements for the Village budget process. This policy outlines the process to be followed by Village staff and the Village Board in developing and presenting the annual operating and capital budgets for all Village operations, including utilities for review and adoption.

#### **Procedures:**

1. The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including utilities, and will include both the operating budget for the ensuing fiscal year and a capital budget based upon a five-year capital improvement plan. Boards, committees, or commissions (e.g., Water Commission, Library Board, Park & Recreation Committee) should review such budgets with the applicable department head before submission to the Treasurer/Comptroller, and preferably before the annual budget is finalized.
2. Before commencement of the annual budget process, the Treasurer/Comptroller, in consultation with the Village Manager, will develop recommended budget parameters and the budget calendar. Budget parameters will include allowable increases in operating budgets, projected wage increases, targets for borrowing in accordance with the Village's debt and capital improvement budget policies, anticipated changes in revenue sources or tax base growth, and other factors.
3. Certain elements of budgets that are common across departments will be calculated and/or monitored on a centralized basis to ensure comparability and budgetary control. These areas, including the authority responsible for oversight, include:
  - Salaries and benefits – Treasurer/Comptroller
4. The Treasurer/Comptroller is responsible for coordination and initial review of department budget submissions. Following initial review, the Treasurer/Comptroller will work with the Village Manager, to develop a budget. Meetings will be held with departments to review their budget requests prior to finalizing the budget.
5. The budget, consisting of the Manager's recommendations on department requests shall be submitted to the Village Board for its consideration. Along with the executive budget submission, the following information will be reported to the Village Board:
  - All budget requests by departments, whether recommended for funding or not in the budget

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- A report from the Village Manager as to whether the budget falls within the initial parameters established by the Village Board and areas in which changes/adjustments could be considered
6. Village Board deliberations on the budget will include consideration of the budget, and department head consultation as determined by the Board. The annual operating and capital budgets will be submitted to the Village Board for adoption as provided in the Village Code and Wisconsin Statutes.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.

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**SUBJECT: REVENUE POLICY**

**General:** The Village needs to maintain a diversified and stable revenue base to shelter it from unanticipated fluctuations as well as to minimize reliance on the property tax.

**Procedures:**

A. Budget Considerations:

1. Annual revenue will be estimated by an objective, analytical process.
2. Revenues are to be budgeted for debt service amounts relating to general obligation debt before they are allotted for any other type of expenditure.
3. Where appropriate and not contrary to accepted public policy or statutes, emphasis will be directed toward full cost recovery through user fees and cost sharing with other governmental units and other Village funds such as sewer, water, etc. User fees and cost allocation formulas will be reviewed annually as part of the budget process, and revised every other year or as necessary to reflect inflation and other cost increases.
4. Utility payments in lieu of taxes shall be budgeted and based on utility estimates.
5. Commercial revenue sources shall be budgeted conservatively.
6. Proceeds from the sale of equipment or excess property shall not be budgeted as operating revenue unless such amounts can be accurately projected. Any such proceeds received shall be recorded in the appropriate fund (for example, proceeds from equipment sales should be recorded in the fund the equipment was replaced from).
7. Revenue estimates for the annual budget will take into consideration the statistical ten-year analysis of revenue trends, property tax levies and property value growth percentages contained in the comprehensive annual financial report.

B. Revenue Monitoring:

1. On a quarterly basis, a report will be made to the Finance/Public Works Committee comparing actual revenues to budgeted amounts. Whenever a revenue shortfall is identified, that is other than temporary, the

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Treasurer/Comptroller will coordinate the development of a plan to maintain a balanced budget.

- C. Other Considerations:
1. New sources of non-property-tax based revenue should be actively explored and discussed throughout the year.
  2. Intergovernmental grant requests shall be reviewed by the Treasurer/Comptroller and the Village Manager prior to the application being submitted, whenever possible. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the Village relating to the grant's purpose and to provide an overall budgetary review of grant proposals. Grants requiring Village matching funds should be reported to the Finance/Public Works Committee or an appropriate committee or commission prior to submission of the grant application. The Finance/Public Works Committee and Village Board shall approve all matching funds grant awards prior to the final acceptance of a grant. Grant reimbursement requests should be submitted to the Administrative Services Department for tracking of grant activity and proper recording of grant revenues.

This policy will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.

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### **SUBJECT: OPERATING BUDGETS**

**General:** The objectives of this policy are to provide guidance to the Village Board and Village staff with respect to the annual budgets for Village operations, particularly with respect to balanced operating budgets. As the Village must live within its means, a balance must be struck between funding sources for operations and expenditures, so that the public can realize the benefits of a strong and stable government. Budget structural balance, where a balance is maintained between operating revenues and operating expenditures over the long-term, is a goal of this policy. Due to certain circumstances, an annual operating budget may be adopted in which revenues and expenditures do not equal; however, the trend over the longer term (e.g., 3-5 years) should achieve structural balance.

### **Procedures:**

1. The Village shall annually adopt a balanced budget for the General Fund where operating revenues and other funding sources are equal to, or exceed, operating expenditures. Funding sources that can be considered in adhering to this provision include that portion of general fund balance in excess of the minimum per the Village's fund balance policy that may be budgeted to reduce the ensuing year's tax levy. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance during the current fiscal year will be reported to the Finance/Public Works Committee for consideration and recommendation to the Village Board, of budget revisions or use of fund balance reserves to support ongoing operations. Any year end operating surpluses will revert to unreserved fund balance for use in maintaining reserve levels set by policy.
2. Enterprise funds (e.g., the water, storm water and sewer utilities) shall be supported by their own rates and specified revenue sources, including property taxes as deemed appropriate by the Village Board, and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General fund departments. Enterprise fund operating surpluses will not be used to subsidize other Village funds.

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3. Sufficient charges shall be levied to operating departments to support activities accounted for in the Internal Service Funds. No trend (3-5 years) of operating deficits in the Internal Service Funds shall be allowed.
4. The operating budget shall serve as the annual financial plan for the Village and as the policy document for implementing Board goals and objectives outlined in the Village's strategic plan. The budget shall provide the staff the resources necessary to accomplish Village Board determined service levels. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item detail. Separate summary budget information will also be presented for discussion and review by the Village Board and the public. A future goal, if practical, may include in the annual budget document measures of workload, efficiency, and effectiveness.
5. The Village Board exercises legal budgetary control at the fund level, however reports functional and departmental levels as defined in the Village budget document. Budget accountability rests primarily with the operating departments of the Village, with oversight by the Finance/Public Works Committee.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the direction of the Village Board.

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### **SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY**

**General:** The Village of Brown Deer has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of Village government. In order to fulfill this responsibility but remain within fiscally prudent parameters, the Village has enacted this policy for development of the capital improvement budget. This policy applies to all capital budgets of the Village, including general Village functions (tax-funded debt) and utility funds.

#### **Procedures:**

##### **A. Budget Considerations**

1. The Village will enact an annual capital improvement budget based upon a five-year capital improvement plan. Projects or future capital expenditures to be included in the capital improvement plan shall include those items resulting from changes in population, changes in real estate development, changes in economic base, or developments anticipated as part of the master and neighborhood planning process. The five (5) year capital improvements plan will also include consideration of major equipment replacement needs. The five-year capital improvement plan will be updated annually.
2. The Village will coordinate development of the annual capital improvement budget and the vehicle/equipment replacement program with the development of the operating budget. Future operating costs associated with new capital improvements or major equipment purchases will be projected and included in the operating budget. Approval of the annual capital improvement budget shall take place at the same time as approval of the annual operating budget.
3. As part of the annual capital improvement budget process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual capital improvement

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budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.

4. Utility projects not funded via special assessments, grants, or similar funding sources other than utility rates will be analyzed for future rate impacts as part of the annual budget process. Utility projects will be coordinated with Village projects to minimize costs and inconvenience to the residents.
5. Development-related projects for which tax incremental financing might be considered will be considered outside of the borrowing targets noted above due to the dedicated revenue stream (tax increments or other sources) used to pay the debt.
6. Each Department Head will develop the annual capital improvement budget for his or her respective department. These initial budgets should be reviewed by the appropriate board or commission which is responsible for overseeing the operations of each department. To meet the targets established by the Village Board, projects, particularly those to be funded via borrowing, will be reviewed and prioritized by key staff stakeholders involved with capital spending, coordinated by the Treasurer/Comptroller. The final review of the annual capital improvement budget will then be completed by the Village Manager and Treasurer/Comptroller prior to being presented to the Village Board for approval.
7. Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the Village's annual operating budget or equipment replacement program as applicable.
8. Requests for new or replacement vehicles and similar equipment will be analyzed in conjunction with the Village's equipment replacement program. Funding for the equipment replacement program will be based on a funded depreciation model using expected useful lives and estimated replacement costs.
9. Facility improvement projects are subject to the dollar and useful life thresholds indicated above. In addition, facility projects to be included in the capital improvement budget should involve major renovations that change the floor plan, wall locations, modifications to the structure, or modifications to building mechanical systems. Items that do not meet these criteria should be included in department operating budgets.
10. The Village will make all capital improvements in accordance with the approved annual capital improvements and equipment replacement budgets. Any variance from the approved budget that would require a supplemental appropriation, or to add, delete or substitute projects, requires review and recommendation from the Finance/Public Works Committee and approval by the Village Board.

### B. Financing Considerations

1. The Village will utilize the least costly financing method for all new projects.
2. Each department will identify the estimated costs and potential alternate funding sources for each capital improvement project proposal.
3. The Village will utilize available grant funds and other intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and the Village's priorities.

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C. Other Considerations

1. The Village will maintain all of its assets at a level adequate to protect the Village's capital investment and to minimize future maintenance or replacement costs.
2. The Village will maintain adequate equipment utilization and maintenance records to support its five-year capital improvement plan and to assure proper maintenance of equipment.

This policy will be reviewed by the Finance/Public Works Committee every three years following adoption or sooner at the discretion of the Village Board.