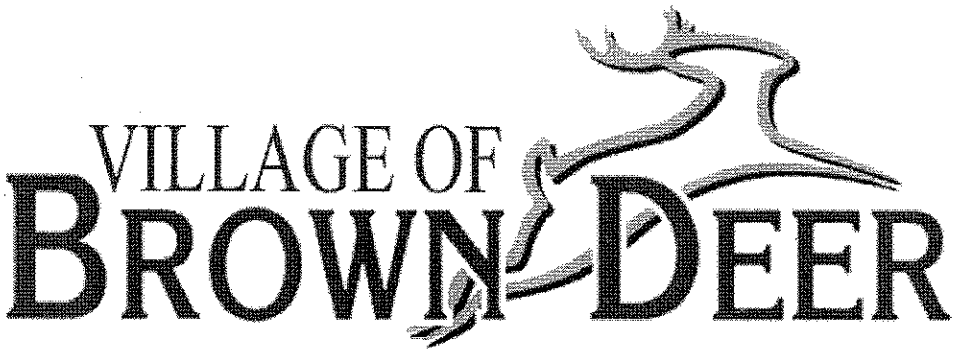

MILWAUKEE COUNTY, WISCONSIN

2010
ANNUAL BUDGET

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

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MEMORANDUM

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

FROM: Russell Van Gompel, Village Manager

DATE: October 7, 2009

SUBJECT: 2010 Annual Budget

I am presenting the 2010 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 27, the State Budget Bill. This law limits the increase in the tax levy to the percentage increase in equalized value due to new construction or 3%, whichever is greater. Since Brown Deer's new construction growth was 1.0% in 2009 Equalized Value, the levy limit is set at 3%. However, my recommended budget caps the tax levy increase at 2%.

General Fund revenues continue to be dependent on property taxes, in fact over 65% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by $195,354 or just over 3%, this increase is necessary to offset the reduction in other General Fund revenue of $164,221. 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 only $30,018 or 0.3%. The 2010 budget recommendation holds the line on overall expenditures even though the Village is anticipating increases to several expenditures in 2010. Expected increases include health insurance rate increases of 5.5%. The Village will be responsible for providing funding for four elections in 2010, rather than the two hosted in 2009. We also estimate a 17% or $63,000 increase to our waste hauling contract and are anticipating the need to conduct full market revaluations bi-annually which increases the annual assessment fee by $15,000 per year.

In order to achieve the minimal increase that the 2010 budget presents, my recommendation includes many items with no increase in appropriation and several changes from past years' budgets. The wages included in the 2010 budget have been frozen across the board. In addition, I am proposing that a vacant position in the Police Department remain unfilled for the entire year and that the part-time clerical position in the Park and Recreation Department be funded by user charges and not property taxes. The recommended budget for the Village Board does not include the funding for the recognition dinner, which was typically held every three years. The allocation of hours

for part-time employees within the Village Manager's department was reduced. Eliminating the funding for the crossing guard program and assigning the responsibility of providing crossing guards to the Brown Deer School District. Due to the substantial increases in the waste hasting and recycling bills, I am also proposing to charge the Brown Deer School District for their portion of these charges.

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 decrease by $26,432 or 3.63%. This decrease includes the refinancing approved by the Village Board on September 21, 2009. I am also recommending that the tax levy to support library services be decreased by $5,619, 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 $10,000 and the levy for 4th of July Fund is proposed to be eliminated. I am proposing no changes in the tax levies for Capital Improvement Fund and Equipment Revolving as discussed during the discussion of the Five Year Capital Improvement Plan.

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 a balanced budget in which revenue equals expenditures. The Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

Budget Workshops are scheduled below and an additional date is reserved for October 28, if needed. The plan and schedule is to hold the public hearing and consider the adoption of the 2010 Annual Budget at the Village Board meeting on November 2, 2009.

October 20
Revenue, General Government, Non Departmental, Community Services, Debt Service

October 21
Park and Recreation, Street Operations and Maintenance, Capital Improvements, Equipment Replacement, TIF, Sewer, Stormwater Utility

October 26
Library, Police, Fire, North Shore Health Department

If you have any questions regarding the 2010 Budget or the budget process, please feel free to contact me.

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Directory of Village Officials

Members of the Village Board

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

Administrators

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

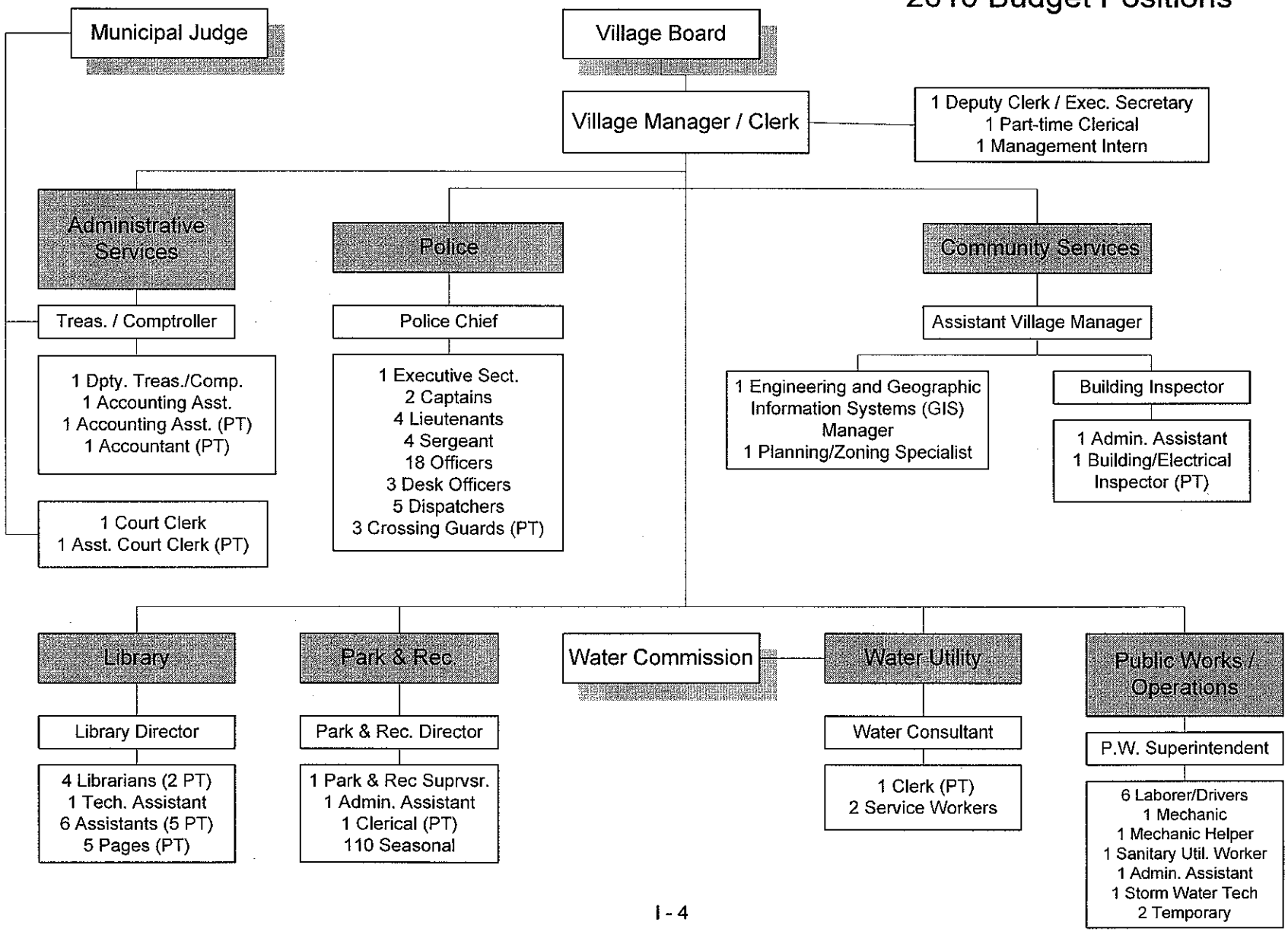
Report Prepared By

Stephanie M. Walker, CPA	Comptroller/Treasurer

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

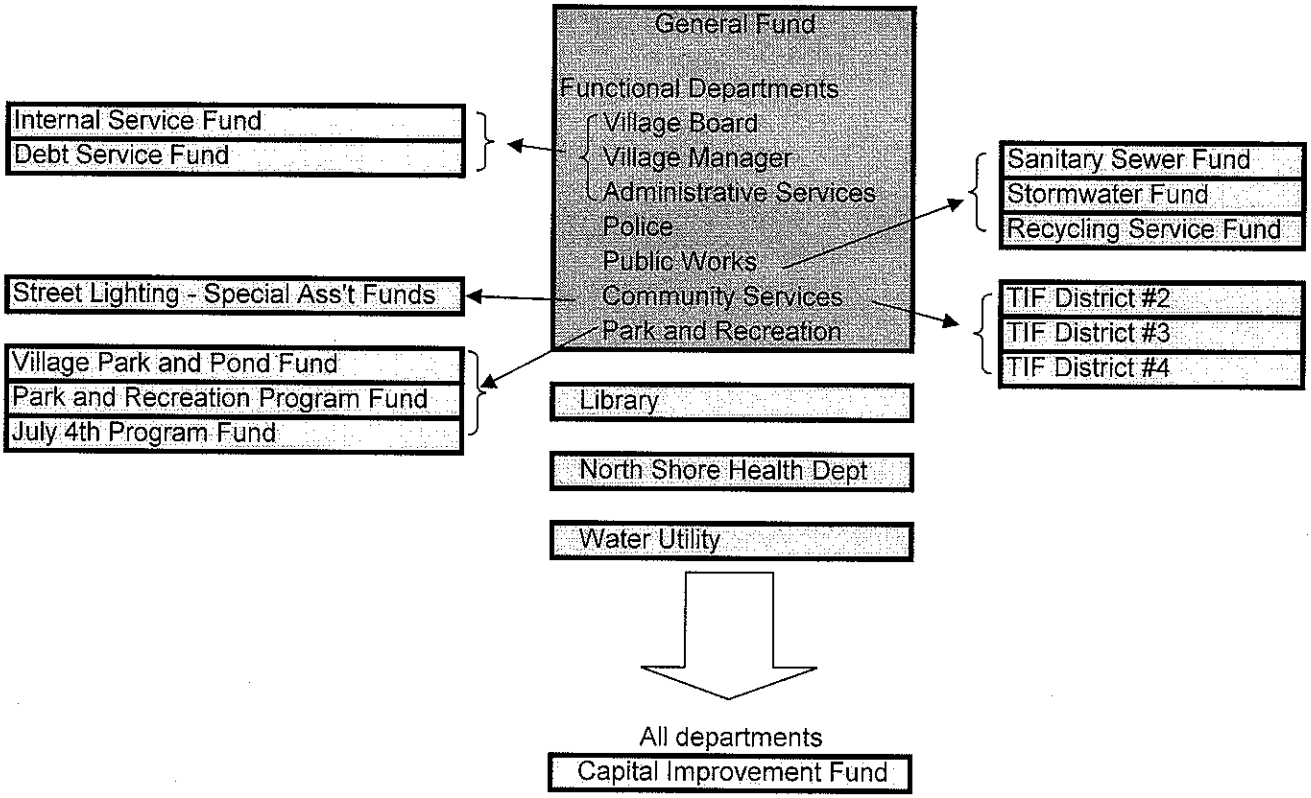
Village of Brown Deer Organization Chart

2010 Budget Positions



Village of Brown Deer
2010
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 pink box

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 Board provides some preliminary guidance for the budget process by completing a budget survey. Once the survey results have been received, they are summarized and provided to department heads and trustees for their consideration.

In early August, Department heads present an overview of the services their departments provide to the Village Board as a refresher or as training for new elected officials. 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 holds publishes a summary budget and holds a public hearing, in accordance with state statutes. The following page is the Village's budget calendar for 2010. 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 transfers of budgeted amounts within the General Funds. However transfers between funds or changes to the total budget must be approved by two-thirds of the Village Board.

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

2010 Budget Calendar

Date	Step
April 24	Capital Plan information distributed to Department Heads
June 23	Budget Binder and Memo to Department Heads
June 19	Deadline for Department heads to submit Capital Plan information to Administrative Services (actually received 7/10)
July 10 – August 21	Administrative Services prepare Capital Plan documents
August 21	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
August 25 – September 11	Village Manager review of Capital Plan and meetings with Department Heads
August 24 – September 30	Village Manager review of Departmental Budget requests
September 21	Distribution of Capital Plan to Village Board
September 28	Village Board Capital Plan review session
September 14 – 16	Printing of Village Manager's Recommended Budget
October 5	Village Board to adopt Capital Plan
October 5	Distribution of Village Manager's Recommended Budget to Village Board
October 7	Public Hearing Notice turned in to for North Shore Herald
October 12	Publication of Public Hearing Notice for the 2010 Annual Budget - statutory publication 15 days prior to public hearing
October 20, 21 and 26	Village Board budget review sessions, additional dates if needed
November 2	Public Hearing on 2010 Annual Budget
November 2	Village Board adoption of the 2010 Budget

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2010 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 2, 2009 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 2010 Annual Property Tax Levy and Budget. A copy of the proposed 2010 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 2010 budget as it is proposed.

	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues									
Taxes	$ 6,159,104	$ 6,195,244	$ 6,382,713	$ 6,244,040	$ 6,604,266	$ 6,758,266	$ 6,814,620	$ 56,354	1%
Intergovernmental	1,385,042	1,413,931	1,347,790	890,719	1,240,392	1,269,724	1,135,129	(134,595)	-11%
Licenses and Permits	391,722	418,859	479,036	296,478	388,110	369,400	354,080	(15,320)	-4%
Fines & Forfeitures	225,071	190,952	234,898	194,856	240,000	275,000	250,000	(25,000)	-9%
Public Charges for Services	17,606	15,455	23,098	19,251	16,502	14,300	15,500	1,200	8%
Interdepartmental Charges	173,304	180,978	185,704	36,309	356,853	356,853	694,412	337,559	95%
Miscellaneous Revenue	359,043	441,752	324,509	102,345	152,902	342,000	152,935	(189,065)	-55%
Other Financing Sources	40,827	-	-	-	1,497	-	-	-	#DIV/0!
Total Revenues	8,751,719	8,857,171	8,977,748	7,783,998	9,000,522	9,385,543	9,416,676	31,133	0%
Expenditures									
General Government	1,449,752	1,431,503	1,457,901	1,002,652	1,559,626	1,545,793	1,552,204	6,411	0%
Public Safety	4,922,262	5,312,327	5,481,920	4,563,597	5,666,592	5,815,853	5,842,656	26,803	0%
Public Works	1,184,365	1,311,186	1,371,393	946,349	1,357,132	1,347,255	1,364,648	17,393	1%
Community Services	394,000	439,111	425,633	338,140	448,998	471,567	454,592	(16,975)	-4%
Park and Recreation	157,611	185,804	197,674	151,295	205,738	205,626	202,199	(3,427)	-2%
Other Financing Uses	-	14,437	72,217	13,600	13,600	-	-	-	#DIV/0!
Total Expenditures	8,107,990	8,694,368	9,006,739	7,015,633	9,251,686	9,386,094	9,416,299	30,205	0%
Revenues less Expenditures	643,729	162,803	(28,991)	768,365	(251,164)	(551)	377	928	
Fund Balance Beginning	1,527,236	2,170,965	2,333,768	2,304,777	2,304,777	2,304,777	2,053,613		
Ending Fund Balance	$ 2,170,965	$ 2,333,768	$ 2,304,777	$ 3,073,142	$ 2,053,613	$ 2,304,226	$ 2,053,990		

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2010 ANNUAL PROPERTY TAX LEVY AND BUDGET

Other Funds	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Beginning Fund Balances	$ 1,701,352	$ 6,472,253	$ 8,683,020	$ 8,683,020	$ 8,683,020	$ 8,683,020	$ 8,739,538	$ 56,518	1%
Revenues									
Special Revenue Funds									
Recycling	238,972	244,186	264,731	452,083	453,440	472,150	373,398	(98,752)	-21%
North Shore Health Department	385,436	369,855	431,535	227,050	427,894	445,135	443,631	(1,504)	0%
NSHD Grant Fund	76,851	119,470	119,308	35,856	79,009	83,783	83,332	(451)	-1%
Library	552,385	570,736	594,539	561,707	567,707	584,950	575,148	(9,802)	-2%
Park and Pond	94,036	92,241	91,811	90,868	90,160	96,985	84,855	(12,130)	-13%
Park & Rec Program Fund	90,671	83,480	88,689	85,623	84,512	106,187	109,626	3,439	3%
July 4th Program Fund	29,900	28,431	26,048	25,909	25,918	29,208	24,450	(4,758)	-16%
Street Lighting	33,588	24,099	42,182	42,921	43,508	47,133	50,767	3,634	8%
Debt Service Fund	988,750	1,359,554	2,559,583	728,724	1,103,475	733,286	717,050	(16,236)	-2%
Capital Projects Funds									
Capital Improvement Fund	1,467,850	381,906	881,591	423,468	549,687	816,580	1,948,380	1,131,800	139%
Equipment Replacement	1,086,393	361,947							
TIF No 2	2,431,992	3,899,708	598,426	544,595	510,208	508,825	469,325	(39,500)	-8%
TIF No 3	3,819,223	143,817	328,471	316,841	316,976	287,000	431,100	144,100	50%
TIF No 4	7	34,896	66,175	1,175,498	1,169,319	1,171,000	2,988,700	1,817,700	155%
Internal Service Fund									
Liability Insurance Fund	174,493	121,862	101,904	-	116,148	116,448	95,000	(21,448)	-18%
Total Revenues	11,470,547	7,836,188	6,194,993	4,711,143	5,537,961	5,498,670	8,394,762	2,896,092	7%
Expenditures									
Special Revenue Funds									
Recycling	204,156	199,885	508,572	165,560	294,612	314,188	351,994	37,806	12%
North Shore Health Department	358,131	413,264	435,472	318,025	453,738	459,151	461,249	2,098	0%
NSHD Grant Fund	76,851	119,470	119,308	45,193	79,009	83,783	83,332	(451)	-1%
Library	543,068	586,178	599,217	435,967	589,554	610,046	578,526	(31,520)	-5%
Park and Pond	96,262	87,766	76,336	85,637	94,714	98,700	95,819	(2,881)	-3%
Park & Rec Program Fund	83,882	79,288	85,227	70,096	82,984	105,914	108,984	3,070	3%
July 4th Program Fund	24,269	27,046	28,351	25,352	25,436	30,767	27,392	(3,375)	-11%
Street Lighting	44,730	45,149	46,913	16,963	34,385	59,279	51,300	(7,979)	-13%
Debt Service Fund	958,799	1,447,671	2,574,110	718,286	1,096,286	718,286	716,050	(2,236)	0%
Capital Projects Funds									
Capital Improvement Fund	698,977	906,472	1,455,541	811,739	921,784	981,390	1,741,538	760,148	77%
Equipment Replacement	390,336	636,729							
TIF No 2	1,307,680	658,894	2,068,986	375,878	1,381,915	1,137,515	1,323,570	186,055	16%
TIF No 3	1,792,314	235,507	2,714,567	79,648	238,986	296,986	530,433	233,447	79%
TIF No 4	9,093	37,674	1,136,011	44,872	88,842	1,193,842	757,992	(435,850)	-37%
Internal Service Fund									
Liability Insurance Fund	111,098	144,428	92,310	92,945	99,198	187,198	107,212	(79,986)	-43%
Total Expenditures	6,699,646	5,625,421	11,940,921	3,286,161	5,481,443	6,277,045	6,935,391	658,346	7%
Ending Fund Balance	$ 6,472,253	$ 8,683,020	$ 2,937,092	$ 10,108,002	$ 8,739,538	$ 7,904,645	$ 10,198,909		

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2010 ANNUAL PROPERTY TAX LEVY AND BUDGET

Tax Levy	2006 Actual	2007 Actual	2008 Actual	2009 Adopted Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
General Fund	$ 5,456,514	$ 5,456,514	$ 5,587,870	$ 5,954,266	$ 6,149,620	$ 195,354	3.28%
Library	343,178	370,333	387,219	387,219	381,600	(5,619)	-1.45%
Park and Pond	60,000	60,000	60,000	60,000	50,000	(10,000)	-16.67%
July 4th Program Fund	4,000	4,000	4,000	4,000	-	(4,000)	-100.00%
Debt Service Fund	553,041	786,701	786,701	728,286	701,854	(26,432)	-3.63%
Capital Improvement Fund	274,550	235,447	207,736	231,380	231,380	-	0.00%
Equipment Replacement	278,110	262,275	285,250	100,000	100,000	-	0.00%
Total Tax Levy	$ 6,969,393	$ 7,175,270	$ 7,318,776	$ 7,465,151	$ 7,614,454	$ 149,303	2.00%

Significant Changes: Budget imposes a 2% increase in the tax levy from 2009 to 2010. No new services were included in this budget. No new personnel are included in this budget.

Russell Van Gompel, Village Manger/Clerk

Posted: October 12, 2009

Page reserved for signed budget resolution

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Description of Funds and Accounting Structure

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for the Village's funds, which are classified and defined as follows:

Governmental Fund Types

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

General Fund

Special Revenue Funds
- Recycling Services Fund
- North Shore Health Department Fund
- Library Fund
- Village Park & Pond Fund
- Recreation Program Fund
- 4th 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

Description of Funds and Accounting Structure

Proprietary Fund Types

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

- **Enterprise Funds**
  - Water Utility
  - 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 the following page.

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

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.

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 2010 budget include:

- Initiate planning to improve access to major natural resources, particularly the Milwaukee River and Brown Deer Park.
- Explore options for incentivizing green infrastructure on redevelopment projects.
- Continue to focus on innovative Stormwater control initiatives.
- Continue ongoing efforts to increase street 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 2010 budget which assist in the implementation of our Comprehensive Plan are as follows:

- Inclusion of $106,500 in funding within the Capital Projects fund for a bike and pedestrian pathway to connect Village Park and access to Oak Leaf Trail.
- 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 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 majority of the Green Bay Road/Brown Deer Road interchange is being financed by the State of Wisconsin however some sanitary sewer work may be needed and is planned within the Sanitary Sewer replacement schedule.

Financial Overview

- The 2010 Capital Projects Fund budget includes potential engineering costs of $30,000 to begin work along Dean Road. 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 when the Capital Improvement Plan.

Economic Factors

In addition to planning efforts, other factors influenced the 2010 budget, many of which are outside of the Village's control. One significant factor influencing the 2010 budget is the decrease of certain of revenue streams which the Village had relied on for past years. The Village historically has been able to rely on hotel taxes, intergovernmental and interest revenues to keep property tax increases low. During 2009 the Village experienced a budget shortfall in hotel taxes projected to be $175,000 or 28%. Additionally interest income has dropped significantly from previous years. In 2008 the Village earned approximately 4.19% on investments as we had some longer term investments with higher returns. Through August of 2009 the average return has only been 0.80%. The Village has reviewed the length of its investments and has chosen to invest increase its holdings in long term (3-5 year) investments in order to achieve some returns in 2010. The Village determined that for the 2009 year the General Fund would be able to absorb these losses into fund balance. However the decrease in these revenues impacted the 2010 budget as neither are expected to return to 2008 levels immediately. The Village was also notified that the State would be decreasing intergovernmental revenues for 2010 by $42,000. In response to the loss of these revenues the Village shifted some tax levy from funds such as the July 4th Fund, and decreased the levy in the Park and Recreation Program Fund and Library Fund. Other changes were addressed in the budget message section of this document.

The Budget Summary – All Funds provides an overview of the total revenues and expenditures/expenses for all funds within the Village. Actual historical information is presented beginning in 2006 through 2008. The 2009 adopted budget and 2010 proposed budget are also included on this schedule. In addition to showing revenues and expenditures/expenses 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 2010 budgeted revenues increased from 2009. This increase is because the 2010 budget includes $4.7 million in new debt proceeds to be used for capital projects in 2010 and 2011. There was only $1.1 million of debt proceeds budgeted in 2009. This increase was offset by decreased revenue from special assessment and interest income. Special assessments were budgeted in 2008 for $160,000 to fund stop light and intersection improvements. Lower interest rates offered in the market in 2009 and expected to be in 2010 resulted in a decrease to the amounts budgeted in 2010.

Expenditures/expenses increased overall from 2009 due to higher debt payments, expected capital projects and rate increases received for Sanitary Sewer services from Milwaukee Metropolitan Sewerage District.

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Financial Overview

The 2010 Budget for all funds has also been presented by each individual fund beginning on page ___. The following funds are expected to experience increases or decreases of more than 10% in their fund equity for 2010.

Fund	Equity Change	Reason for change
Recycling Fund	$ 21,404	Replace reserves utilized in 2008
North Shore Health Dept	(17,618)	Draw down of excess fund equity
Park & Pond Fund	(10,964)	Draw down of excess fund equity
July 4th Prog Fund	(2,942)	Draw down of excess fund equity
Capital Projects Fund	661,772	Borrowing completed for 2010 and 2011 projects
TIF #2	(854,245)	Use of equity rather than borrowing for development incentive payment
TIF #3	(99,333)	Due to economic conditions increment projections are less than needed to support debt service.
TIF #4	2,230,708	Borrowing completed for 2010 and 2011 projects
Stormwater	146,739	Excess of revenues used for debt service principal

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

Fund	General Fund	Special Revenue Funds: Recycling Fund	Special Revenue Funds: North Shore Health Department	Special Revenue Funds: Library Fund
2010 Budget				
Revenues				
Taxes	$ 6,814,620	$ -	$ -	$ 381,600
Intergovernmental Revenues	1,135,129	64,000	83,332	-
Licenses and Permits	354,080	-	151,000	-
Fines, Forfeitures and Penalties	250,000	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	15,500	277,780	-	36,000
Intergovernmental Charges	-	-	152,311	140,548
Interdepartmental Charges	694,412	-	139,120	-
Miscellaneous Revenue	152,935	31,618	1,200	17,000
Other Financing Sources	-	-	-	-
Total Revenues	9,416,676	373,398	526,963	575,148
Expenditures				
General Government	1,552,204	-	-	-
Public Safety	5,842,656	-	-	-
Public Works	1,364,648	351,994	-	-
Health and sanitation	-	-	544,581	-
Economic Development	454,592	-	-	-
Culture and Recreation	202,199	-	-	578,526
Capital	-	-	-	-
Debt Service	-	-	-	-
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	-	-	-	-
Total Expenditures	9,416,299	351,994	544,581	578,526
Surplus / (Deficit)	377	21,404	(17,618)	(3,378)
Projected Beginning Equity	2,053,613	30,628	100,204	138,063
Estimated Ending Equity	$ 2,053,990	$ 52,032	$ 82,586	$ 134,685
Percentage Change in Equity	0.02%	69.88%	-17.58%	-2.45%

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

Fund	Special Revenue Funds: Park and Pond Fund	Special Revenue Funds: Park and Rec Program Fund	Special Revenue Funds: July 4th Program Fund	Special Revenue Funds: Street Lighting Fund	Debt Service Fund
2010 Budget					
Revenues					
Taxes	$ 50,000	$ -	$ -	$ -	$ 716,050
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	33,285	102,656	-	49,967	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	1,570	6,970	24,450	800	1,000
Other Financing Sources	-	-	-	-	-
Total Revenues	84,855	109,626	24,450	50,767	717,050
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	51,300	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	95,819	108,984	27,392	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	716,050
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	95,819	108,984	27,392	51,300	716,050
Surplus / (Deficit)	(10,964)	642	(2,942)	(533)	1,000
Projected Beginning Equity	39,435	32,664	13,109	190,068	28,982
Estimated Ending Equity	$ 28,471	$ 33,306	$ 10,167	$ 189,535	$ 29,982
Percentage Change in Equity	-27.80%	1.97%	-22.44%	-0.28%	3.45%

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

Fund	Capital Projects Fund	TIF #2 Fund	TIF #3 Fund	TIF #4 Fund
	Capital Projects Funds			
2010 Budget				
Revenues				
Taxes	$ 331,380	$ 450,825	$ 425,000	$ 68,000
Intergovernmental Revenues	454,930	2,500	-	700
Licenses and Permits	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	-	-	-	-
Intergovernmental Charges	-	-	-	-
Interdepartmental Charges	-	-	-	-
Miscellaneous Revenue	1,600,000	16,000	6,100	-
Other Financing Sources	17,000	-	-	2,920,000
Total Revenues	2,403,310	469,325	431,100	2,988,700
Expenditures				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and sanitation	-	-	-	-
Economic Development	-	667,061	185,269	642,510
Culture and Recreation	-	-	-	-
Capital	1,749,038	-	-	-
Debt Service	-	656,509	345,164	115,482
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	-	-	-	-
Total Expenditures	1,749,038	1,323,570	530,433	757,992
Surplus / (Deficit)	654,272	(854,245)	(99,333)	2,230,708
Projected Beginning Equity	1,239,451	2,098,995	(424,618)	(2,223)
Estimated Ending Equity	$ 1,893,723	$ 1,244,750	$ (523,951)	$ 2,228,485
Percentage Change in Equity	52.79%	-40.70%	23.39%	-100347.19%

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

Fund	Enterprise Funds: Water Utility	Enterprise Funds: Storm Water Utility	Enterprise Funds: Sanitary Sewer Utility	Internal Service Fund	Total All Funds
2010 Budget					
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ 9,237,475
Intergovernmental Revenues	-	-	-	-	1,740,591
Licenses and Permits	-	-	-	-	505,080
Fines, Forfeitures and Penalties	-	-	-	-	250,000
Special Assessments	-	-	-	-	-
Public Charges for Services	1,661,250	743,200	1,333,588	-	4,253,226
Intergovernmental Charges	-	-	-	-	292,859
Interdepartmental Charges	-	-	-	85,000	918,532
Miscellaneous Revenue	137,328	13,000	27,000	10,000	2,046,971
Other Financing Sources	-	-	-	-	2,937,000
Total Revenues	1,798,578	756,200	1,360,588	95,000	22,181,734
Expenditures					
General Government	-	-	-	-	1,552,204
Public Safety	-	-	-	-	5,842,656
Public Works	-	-	-	-	1,767,942
Health and sanitation	-	-	-	-	544,581
Economic Development	-	-	-	-	1,949,432
Culture and Recreation	-	-	-	-	1,012,920
Capital	-	-	-	-	1,749,038
Debt Service	-	-	-	-	1,833,205
Utility Expenses	1,715,980	609,461	1,377,453	-	3,702,894
Internal Service Expenses	-	-	-	107,212	107,212
Other Financing Uses	-	-	-	-	-
Total Expenditures	1,715,980	609,461	1,377,453	107,212	20,062,084
Surplus / (Deficit)	82,598	146,739	(16,865)	(12,212)	2,119,650
Projected Beginning Equity	8,135,432	1,790,215	4,029,668	417,143	19,910,830
Estimated Ending Equity	$ 8,218,030	$ 1,936,954	$ 4,012,803	$ 404,931	$ 22,030,480
Percentage Change in Equity	1.02%	8.20%	-0.42%	-2.93%	

Village of Brown Deer
Budget Summary - All Funds
2006 - 2010 Budget

	Total 2006 Actual All Funds	Total 2007 Actual All Funds	Total 2008 Actual All Funds	Total 2009 Budget All Funds	Total 2010 Budget All Funds	Change from 2009 Budget	% Change
Revenues							
Taxes	$ 8,291,990	$ 8,419,483	$ 8,902,458	$ 9,064,976	$ 9,237,475	$ 172,499	1.9%
Intergovernmental Revenues	1,689,981	1,828,162	1,883,389	1,703,107	1,740,591	37,484	2.2%
Licenses and Permits	492,548	528,282	613,706	504,900	505,080	180	0.0%
Fines, Forfeitures and Penalties	225,071	190,952	234,898	275,000	250,000	(25,000)	-9.1%
Special Assessments	-	-	-	160,000	-	(160,000)	-100.0%
Public Charges for Services	3,504,738	3,421,855	3,737,642	3,961,236	4,253,226	291,990	7.4%
Intergovernmental Charges	295,114	283,816	306,847	295,538	292,859	(2,679)	-0.9%
Interdepartmental Charges	445,346	401,698	412,728	594,588	918,532	323,944	54.5%
Miscellaneous Revenue	1,416,042	1,158,369	1,349,631	921,199	2,046,971	1,125,772	122.2%
Other Financing Sources	7,881,265	3,957,553	1,849,258	1,255,000	2,937,000	1,682,000	134.0%
Total Revenues	24,242,095	20,190,170	19,290,557	18,735,544	22,181,734	3,446,190	18.4%
Expenditures							
General Government	1,449,752	1,431,503	1,457,901	1,545,243	1,552,204	6,961	0.5%
Public Safety	4,922,262	5,312,327	5,481,920	5,815,853	5,842,656	26,803	0.5%
Public Works	1,433,251	1,556,829	1,926,878	1,720,722	1,767,942	47,220	2.7%
Health and sanitation	434,982	532,734	554,781	542,934	544,581	1,647	0.3%
Economic Development	3,271,726	829,565	5,675,732	2,494,892	1,949,432	(545,460)	-21.9%
Culture and Recreation	905,092	966,082	986,805	1,051,053	1,012,920	(38,133)	-3.6%
Capital	1,089,313	1,543,201	1,455,541	981,390	1,749,038	767,648	78.2%
Debt Service	1,011,278	1,491,319	3,029,800	1,323,304	1,833,205	509,901	38.5%
Utility Expenses	3,346,337	2,910,352	3,396,730	3,244,066	3,702,894	458,828	14.1%
Internal Service Expenses	111,098	144,428	92,310	187,198	107,212	(79,986)	-42.7%
Other Financing Uses	178,882	512,410	285,992	-	-	-	#DIV/0!
Total Expenditures	18,153,973	17,230,750	24,344,391	18,906,656	20,062,084	1,155,428	6.1%
Surplus / (Deficit)	6,088,122	2,959,420	(5,053,834)	(171,111)	2,119,650	2,290,761	-1338.8%
Projected Beginning Equity	14,705,098	20,793,220	23,752,640	18,698,806	19,910,830	1,212,024	6.5%
Estimated Ending Equity	$20,793,220	$23,752,640	$18,698,806	$18,527,695	$22,030,480	$ 3,502,785	18.9%

Note: 2010 beginning equity is taken from individual fund projected ending 2009, not the 2009 budgeted ending fund balance

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Revenue Overview

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

Summary of Significant Revenues Fund Type	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Budget 2010
Taxes					
Property Taxes	$ 6,969,393	$ 7,175,270	$ 7,318,776	$ 7,465,151	$ 7,614,454
Hotel Taxes	532,554	560,072	594,277	625,000	460,000
PILOT	170,036	178,658	200,566	179,000	205,000
Intergovernmental Revenues					
State Shared Revenues	280,927	280,927	280,714	280,713	238,606
Computer Exemption	362,743	354,568	289,972	300,000	230,000
Expenditure Restraint Prog	245,540	259,822	248,685	225,426	220,993
Transportation Aids	495,503	470,727	463,848	450,585	455,091
Charges for Services					
Water charges	1,383,564	1,380,024	1,423,513	1,388,000	1,661,250
Stormwater charges	743,618	743,626	747,766	746,700	742,000
Sanitary Sewer charges	976,579	951,260	1,191,308	1,203,431	1,279,388
Other Financing Sources					
Debt issues	7,839,328	3,920,503	1,767,227	1,100,000	4,763,648
Total	$ 19,999,785	$ 16,275,457	$ 14,526,652	$ 13,964,006	$ 17,870,430
All revenues	$ 24,242,095	$ 20,190,170	$ 19,290,557	$ 18,735,544	$ 21,472,068
Total	82.50%	80.61%	75.30%	74.53%	83.23%

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 penalties as long as all three payments are made on time.

Assessed and Equalized Values

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

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. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

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

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

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

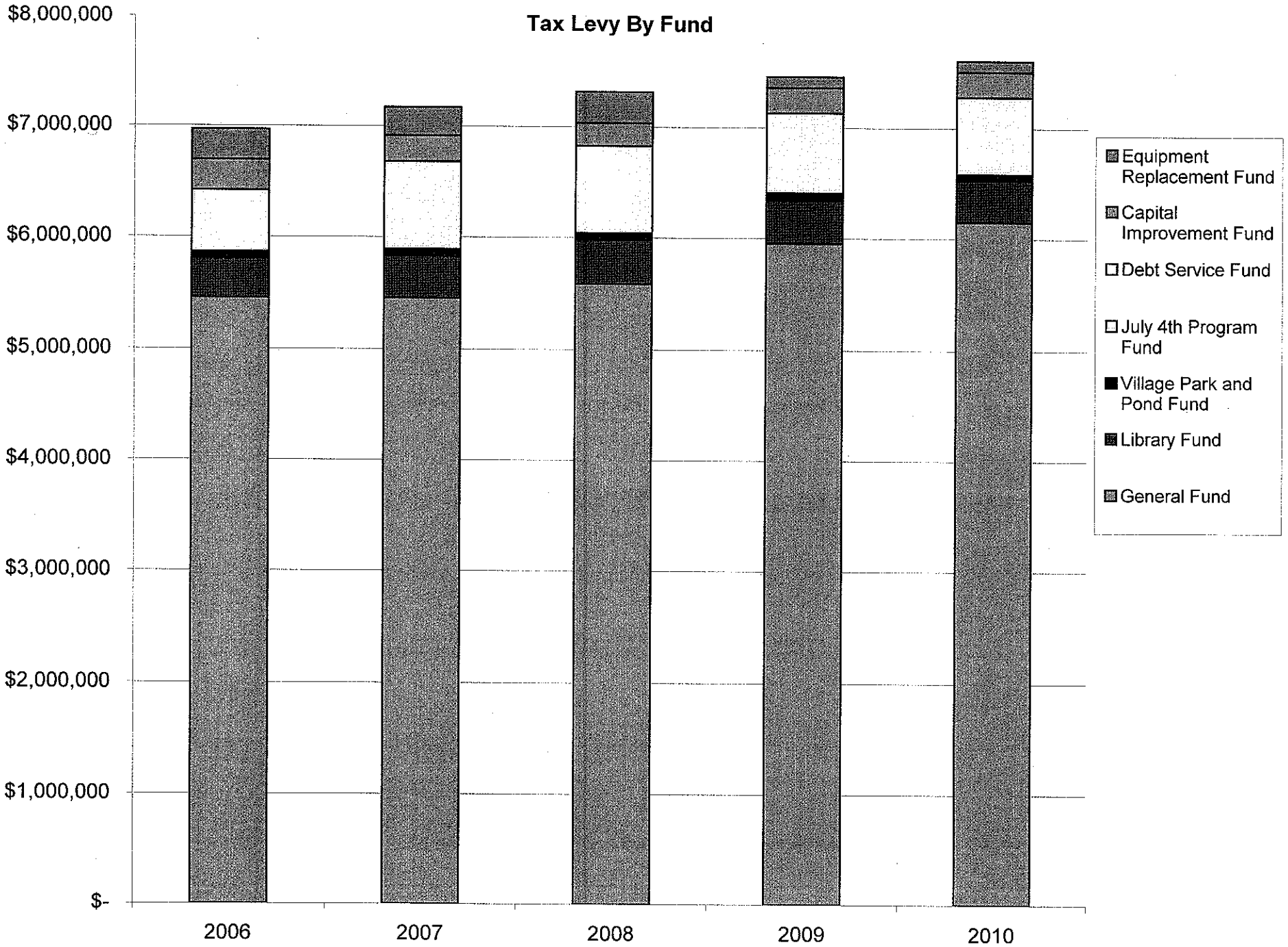
The next page summarizes some key statistics about the Village's total property tax levy and the assessed and equalized values. These statistics are then followed by two charts summarizing this information.

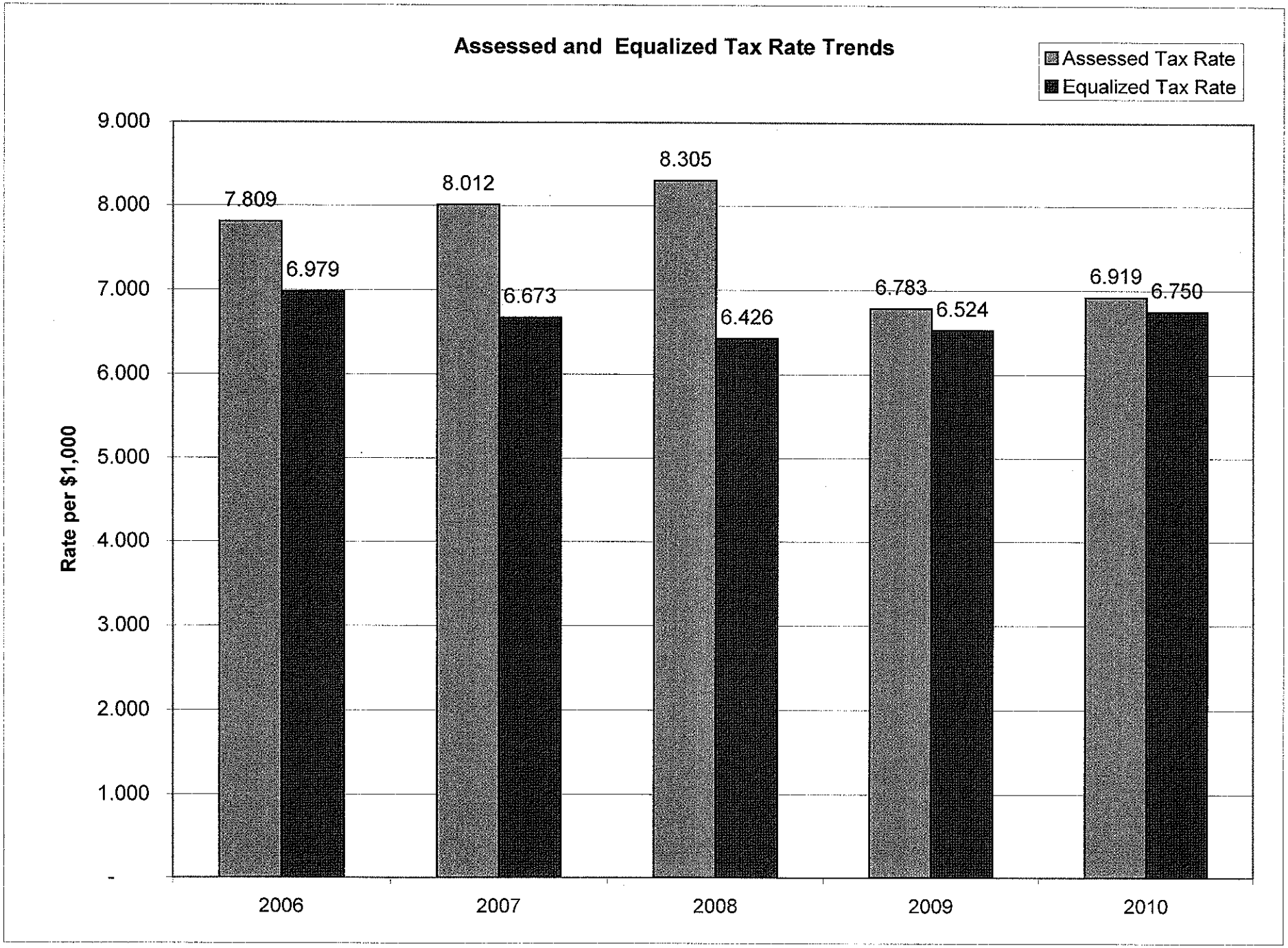
Village of Brown Deer
Tax Levy Statistics
2010 Budget

Taxing Fund	Actual 2006	Actual 2007	Actual 2008	Adopted Budget 2009	Proposed Budget 2010	Change from 2009 Budget	Chg %
General Fund	$ 5,456,514	$ 5,456,514	$ 5,587,870	$ 5,954,266	$ 6,149,620	$ 195,354	3.28%
Library Fund	343,178	370,333	387,219	387,219	381,600	(5,619)	-1.45%
Village Park and Pond Fund	60,000	60,000	60,000	60,000	50,000	(10,000)	-16.67%
July 4th Program Fund	4,000	4,000	4,000	4,000	-	(4,000)	-100.00%
Debt Service Fund	553,041	786,701	786,701	728,286	701,854	(26,432)	-3.63%
Capital Improvement Fund	274,550	235,447	207,736	231,380	231,380	-	0.00%
Equipment Replacement Fund	278,110	262,275	285,250	100,000	100,000	-	0.00%
Total Village Tax Levy	$ 6,969,393	$ 7,175,270	$ 7,318,776	$ 7,465,151	$ 7,614,454	$ 149,303	2.00%
Change from previous year	194,925	205,877	143,506	146,375	149,303		
% Change from previous year	2.88%	2.95%	2.00%	2.00%	2.00%		

Assessed Valuation	$ 892,501,327	$ 895,581,981	$ 881,288,300	$ 1,100,592,000	$ 1,100,592,000	$ 219,303,700	24.88%
Assessed Tax Rate	7.8088	8.0119	8.3046	6.7829	6.9185	(1.3861)	-16.69%
Equalized	998,674,919	1,075,292,200	1,138,992,600	1,144,172,900	1,128,003,400	(10,989,200)	-0.96%
Tax Rate	6.9786	6.6729	6.4257	6.5245	6.7504	0.2259	3.46%
Fair Market Ratio	89.37%	83.29%	77.37%	96.19%	97.57%		

Lottery Credit	$ 106.41	$ 120.35	$ 105.43	$ 105.43	$ 105.43	-	0.00%
Average Residence	143,600	143,600	143,600	173,130	173,130	-	0.00%
Average tax bill	1,121.35	1,150.50	1,192.55	1,174.31	1,197.80		
Change from previous year	37.01	29.15	42.04	23.81	23.49		


Tax Levy By Fund
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2006
2007
2008
2009
2010
Equipment Replacement Fund
Capital Improvement Fund
Debt Service Fund
July 4th Program Fund
Village Park and Pond Fund
Library Fund
General Fund


Assessed and Equalized Tax Rate Trends
Assessed Tax Rate
Equalized Tax Rate
Rate per $1,000
9.000
8.000
7.000
6.000
5.000
4.000
3.000
2.000
1.000
-
7.809
6.979
8.012
6.673
8.305
6.426
6.783
6.524
6.919
6.750
2006
2007
2008
2009
2010

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. 2008 actual revenues totaled $594,276 which included approximately 6 months of revenue from the new hotel. Actual revenues in 2009 have declined substantially from 2007 and 2008 levels due to the economic climate. Total hotel taxes are projected to be between $440,000 and $460,000 for 2009. The 2010 budget was established using the higher end of the 2009 projected revenues as it is expected that economic conditions improvement somewhat in 2010.

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 2010 budget amount was estimated based on the 2008 actual amount paid and increased slightly to reflect an increase in the average balance of water utility plant expected in 2010.

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, generally speaking the payment uses population and aidable revenues. 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 2010 payment would be $238,606 which is a 15% reduction from 2009.

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 Department of Labor for the twelve month period from October 1 to September 30, of the year prior to the budget

Revenue Overview

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 2010 was 1.0%. 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 State estimated payment for the Village in 2010 was $220,993 which is a 2% decrease from 2009.

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 2010 has been received. For conservative purposes, the Village has estimated the 2010 amount as 6% less than the 2009 amount received.

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 2010 estimated payment for transportation aids was $445,530. The six year average costs for the Village increased from 2009 to 2010 from $2,438,857 to $2,482,470 or approximately 1.79%. However the State's sharing formula decrease in 2010 from 18.48% to 17.95%, meaning that less of the Village's costs were reimbursed by the State. 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

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 has been notified that they have increased rates by 3.8% effective September 1, 2009. Milwaukee Water Works has also indicated they intend to increase rates in 2010 by another 36%. The 2010 Water utility budget includes expense increases to accommodate these changes. Because water costs made approximately half of the total utility costs, it is anticipated that the Village's water rates would need to be increased in 2010 in response to these increases. The 2010 budget includes a 25% increase over the 2009 budgeted revenues due to these cost changes.

Revenue Overview

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 $7.65 per Equivalent Run-off Unit (ERU) 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 9,083 ERU's are currently billed on a quarterly basis. As the $7.65 / 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 recommend that Stormwater rates are increased bi-annually in order to coordinate rate increases with the Village's Sanitary Sewer utility rate increases as described below.

There is no Stormwater rate increase recommended for 2010 or included in the 2010 budget. The next page summarizes the estimated five year projections and anticipated rate increases.

Sanitary Sewer Utility Charges

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for maintenance of sewer infrastructure assets. Sanitary Sewer rates are broken into several components on customer's bills: Village volumetric charges, Village connection charges and MMSD volumetric and MMSD connection charges. The MMSD charges are passed on so as to directly mirror the costs paid by the Village to MMSD each quarter. Village charges were last increased mid-2008. 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 alternative with increases proposed for the Stormwater utility. The 2010 budget includes an estimated increase of $11.25 annually for residential customers for the Village rates. The rate increase is based on average residential usage. The five year projections and anticipated rate increases can be found following the Stormwater Utility five year projection.

OTHER FINANCING SOURCES

Debt Proceeds

The 2010 budget includes revenue for the proceeds of debt of $4,763,648. It is anticipated that the Village will issue two debt instruments in 2010. The first for $1,843,648 is to finance 2010 and 2011 capital projects. The second debt issue anticipated is for the a project within TIF District #4 for $2,920,000. Individually significant projects included in the 2010 budget for both issues are discussed in the Capital Project Fund section of this budget.

Village of Brown Deer
Storm Water Long Range Plan
Rate analysis - Option #1 Increase in years opposite from Sanitary Sewer

	Projected 2009	2010	2011	2012	2013	2014
Projected Reserves **	$ 586,400	$ 423,724	$ 382,259	$ 299,863	$ 321,385	$ 436,339
Revenues	$ 756,000	$ 756,000	$ 871,325	$ 871,325	$ 986,651	$ 986,651
Debt Proceeds	-	-	-	634,710	345,000	150,000
Expenses (excluding depreciation)	(505,790)	(452,675)	(461,729)	(470,963)	(480,382)	(489,990)
Capital purchases, net of grants	(104,936)	(15,000)	(147,500)	(655,500)	(345,000)	(150,000)
Principal payments and new interest	(307,950)	(329,790)	(344,493)	(358,050)	(391,314)	(448,557)
Net change in "cash"	(162,676)	(41,465)	(82,396)	21,522	114,954	48,104
Ending reserve position	$ 423,724	$ 382,259	$ 299,863	$ 321,385	$ 436,339	$ 484,443
Recommended reserves:						
Operations	$ 113,169	$ 115,432	$ 117,741	$ 120,096	$ 122,497	$ 122,497
Subsequent Year's Debt Service	421,974	427,364	430,415	452,301	496,915	349,592
Total recommended reserves	535,143	542,796	548,156	572,397	619,412	472,089
Shortage from recommended reserves	$ (111,419)	$ (160,537)	$ (248,293)	$ (251,012)	$ (183,073)	**$ 12,353**
Estimated ERU's	8,093					
ERU rate per year	91.80	92	106	106	120	120
Recommended Rate Increase - on an Annual Basis per ERU		-	14.25	-	14.25	-

** Beginning balance includes estimated unspent bond proceeds of $361,553 which are estimated to be used in 2010 - 2012

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

	Projected 2009	2010	2011	2012	2013	2014
Projected Reserves	$ 393,762	$ 373,132	$ 375,782	$ 331,558	$ 337,278	$ 329,950
Village User fees	$ 563,412	$ 617,586	$ 617,586	$ 671,760	$ 671,760	$ 725,935
Other Revenues (excludes MMSD charges)	24,000	27,000	27,270	27,543	27,818	28,096
Debt Proceeds	-	315,000	190,026	-	150,000	180,000
Expenses (excluding depreciation & MMSD)	(539,006)	(549,360)	(560,347)	(571,554)	(582,985)	(594,645)
Capital purchases, net of grants	-	(327,000)	(190,026)	-	(150,000)	(180,000)
Principal payments and new interest	(69,036)	(80,576)	(128,733)	(122,029)	(123,922)	(153,714)
Net change in "cash"	(20,630)	2,650	(44,224)	5,720	(7,329)	5,672
Ending reserve position	$ 373,132	$ 375,782	$ 331,558	$ 337,278	$ 329,950	$ 335,622
Recommended reserves:						
Operations	$ 137,340	$ 140,087	$ 142,889	$ 145,746	$ 148,661	$ 151,634
Debt Service	119,727	162,808	165,402	164,619	191,597	170,696
Total recommended reserves	257,067	302,895	308,291	310,365	340,258	322,330
Shortage from recommended reserves	$ 116,065	$ 72,887	$ 23,268	$ 26,913	$ (10,309)	**$ 13,291**
Current Average Residential Annual Bill	$117	$128	$128	$140	$140	$151
Recommended Rate Increase - on an Annual Basis		11.25	-	11.25	-	11.25

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

Expenditure/Expense Overview

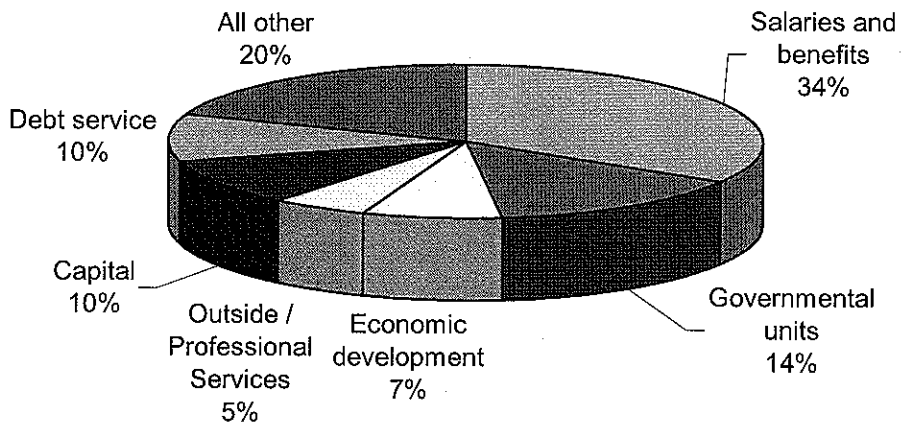
The Village's expenditures/expenses can also be in many ways. The Budget Summary pages show expenditures/expenses by function such as general government, public safety, public works, health and sanitation, economic development, culture and recreation, capital, debt service, utility, internal service and other financing sources. The remainder of the budget document further breaks these categories down by fund. However, expenditures can also be reviewed by object.

The table below breaks down total expenditures/expenses into object categories:

Expenditures/Expenses By Object					
Fund Type	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget
Salaries	$ 4,095,647	$ 4,529,631	$ 4,538,412	$ 4,857,284	$ 4,743,405
Benefits	1,632,774	1,626,568	1,847,000	1,810,984	1,989,706
Governmental units	2,520,172	2,550,259	2,741,711	2,735,551	2,901,863
Economic development	2,877,726	390,454	5,250,099	2,023,325	1,494,840
Outside / Professional Services	844,569	852,917	925,496	984,716	1,053,006
Capital	1,398,165	1,607,507	1,796,814	1,166,390	1,986,538
Debt service	643,826	1,160,976	1,253,174	1,486,793	1,959,745
All other	3,487,610	3,488,940	3,756,809	3,863,275	3,916,294
Total	$ 17,500,489	$ 16,207,252	$ 22,109,515	$ 18,928,318	$ 20,045,397

The graph below summarizes the composition of the 2010 budgeted expenses/expenditures by function:

2010 Budget Composition



Expenditure/Expense 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 1/3rd of our total expenditures/expenses are for salaries and benefits. This has remained relatively constant over the past several years. Wages within the 2010 Budget were frozen at 2009 levels. The Village has two collective bargaining units, neither of which has a settled contract for 2010. No new positions have been included in the 2010 budget. Additionally, a unfilled police position and a permanent part-time electrical inspector have not been included in the 2010 Manager's recommended budget. The Village did receive a health insurance rate increase of 5.5% for 2010.

The function called governmental units includes payments to other governmental agencies for services. The Village participates in a number of joint service efforts within Wisconsin and this is reflected by the significance of our operating budget which go towards other organizations. The majority of these charges are payments to the North Shore Fire Department and Milwaukee Metropolitan Sewerage District. The 2010 budget includes $1,942,749 in estimated contributions for fire service and $715,976 in estimated sewer charges.

The all other category includes water utility expenses of $1,570,980, property and general liability insurance coverage costs of $231,269, estimated fuel costs of $102,400 and other utility (gas, electric and internal water/sewer) charges of $208,735.

The next two pages show salary and benefit trend data for the last several years.

The third page shows full time equivalent positions for 2008, 2009 and the 2010 budget. A full time equivalent represents 2080 employee hours and may represent one full time employee or multiple part-time employees, with the exception of the Village Board and Municipal Judge. These elected officials are not considered to be full time employees of the Village, however are shown as one full time equivalent for purposes of this table. 2008 actual salaries for the Public Works Department are split between public works, recycling, and storm and sanitary sewer funds. The salaries are allocated based on actual time spent in each functional area and the split between full time equivalent positions are not available for the 2008 year. The Park and Recreation Program Fund does not hire permanent employees thus there are no full time equivalents shown. Full time equivalent employees are presented for the Water Utility, however salary and benefit totals for this fund are not included in the salary and benefit schedules as utility labor is charged to the various water functions and/or capitalized in accordance with State of Wisconsin Public Service Commission regulations.

Village of Brown Deer
Summary of Salary Expenditures
2010 Budget

Department	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Change	Chg %
General Fund							
General Government							
Village Board	$ 15,600	$ 15,425	$ 15,600	$ 26,300	$ 27,000	$ 700	3%
Municipal Court	60,565	66,603	66,411	75,091	66,471	(8,620)	-11%
Village Manager	137,778	150,555	169,344	164,722	162,585	(2,137)	-1%
Administrative Services	179,467	188,554	192,810	206,003	217,473	11,470	6%
Village Hall	12,000	12,161	15,593	15,671	15,707	36	0%
Total General Government	405,410	433,298	459,758	487,787	489,236	1,449	0%
Public Safety							
Police	2,081,367	2,266,167	2,338,091	2,512,633	2,449,773	(62,860)	-3%
Public Works							
Administration	190,811	213,140	202,032	149,087	157,585	8,498	6%
Street/Traffic Operations	28,286	205,517	35,709	27,233	31,899	4,666	17%
Sidewalk Operations	703	4,853	4,636	4,897	4,514	(383)	-8%
Winter Operations	26,985	55,205	93,782	83,764	77,554	(6,210)	-7%
Forestry Operations	35,982	29,259	26,350	64,885	56,486	(8,399)	-13%
Municipal Complex	78,733	78,555	89,175	110,895	102,118	(8,777)	-8%
Refuse	2,191	-	5,161	2,425	8,518	6,093	251%
Total Public Works	363,691	586,529	456,845	443,186	438,674	(4,512)	-1%
Community Services	281,728	282,949	280,793	301,472	286,907	(14,565)	-5%
Park and Recreation	110,266	130,244	139,289	142,676	137,787	(4,889)	-3%
Total General Fund	3,242,462	3,699,187	3,674,776	3,887,754	3,802,377	(85,377)	-2%
Other Funds							
Recycling Fund	20,857	16,357	26,708	19,588	28,365	8,777	45%
North Shore Health Department	272,956	303,471	327,328	339,144	337,089	(2,055)	-1%
Library	292,919	290,225	305,430	322,148	314,830	(7,318)	-2%
Village Park and Pond	55,322	44,611	44,836	50,099	50,099	-	0%
Park and Recreation Program Fund	54,668	50,931	40,792	58,709	59,059	350	1%
July 4th Program Fund	2,848	2,096	2,232	2,500	1,200	(1,300)	-52%
Stormwater Utility	108,348	85,800	76,720	122,800	100,733	(22,067)	-18%
Sanitary Sewer Utility	45,267	36,953	39,590	54,542	49,653	(4,889)	-9%
Total Other Funds	853,185	830,444	863,636	969,530	941,028	(28,502)	-3%
Total Village-Wide	$ 4,095,647	$ 4,529,631	$ 4,538,412	$ 4,857,284	$ 4,743,405	$(113,879)	-2%

Village of Brown Deer
Summary of Benefit Expenditures
2010 Budget

Department	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Change	Chg %
General Fund								
General Government								
Village Board	$ 1,194	$ 1,194	$ 1,180	$ 1,194	$ 2,012	$ 2,066	$ 54	3%
Municipal Court	8,876	8,915	10,834	9,898	10,236	12,996	2,760	27%
Village Manager	53,952	51,710	79,296	67,116	62,442	72,635	10,193	16%
Administrative Services	63,123	65,895	66,135	61,835	61,268	84,600	23,332	38%
Other General Government	22,367	31,608	22,405	21,629	21,620	20,600	(1,020)	-5%
Village Hall	1,875	918	830	1,193	1,199	1,202	3	0%
Total General Government	151,387	160,240	180,680	162,865	158,777	194,099	35,322	22%
Public Safety								
Police	910,031	822,886	944,649	957,806	1,069,790	1,127,697	57,907	5%
Public Works								
Administration	85,560	87,085	114,210	91,683	67,960	78,946	10,986	16%
Street/Traffic Operations	12,370	11,953	7,639	15,326	12,470	16,078	3,608	29%
Sidewalk Operations	468	332	2,221	2,486	2,267	2,289	22	1%
Winter Operations	19,107	11,980	21,868	36,367	31,936	32,914	978	3%
Forestry Operations	10,089	14,757	10,256	9,924	30,041	28,622	(1,419)	-5%
Municipal Complex	35,059	33,103	30,334	42,170	51,295	51,748	453	1%
Refuse	1	1,085	-	2,221	1,021	3,891	2,870	281%
Total Public Works	162,654	160,295	186,528	200,177	196,990	214,488	17,498	9%
Community Services	97,330	106,784	140,684	123,302	146,654	145,387	(1,267)	-1%
Park and Recreation	48,225	43,338	50,989	50,989	55,727	58,077	2,350	4%
Total General Fund	1,369,627	1,293,543	1,503,530	1,495,139	1,627,938	1,739,748	111,810	7%
Other Funds								
Recycling Fund	4,502	5,644	4,033	9,553	9,270	10,916	1,646	18%
North Shore Health Department	82,370	133,856	133,856	118,795	118,018	129,266	11,248	10%
Library	120,507	115,349	141,174	120,063	141,008	120,612	(20,396)	-14%
Village Park and Pond	3,514	4,231	3,412	2,985	3,833	3,832	(1)	0%
Park and Recreation Program Fund	4,429	4,179	3,900	4,162	6,014	6,729	715	12%
July 4th Program Fund	233	218	160	170	192	92	(100)	-52%
Stormwater Utility	28,933	48,184	38,953	37,253	57,939	50,347	(7,592)	-13%
Sanitary Sewer Utility	18,659	21,364	17,982	22,864	25,494	24,928	(566)	-2%
Total Other Funds	263,147	333,025	343,470	315,845	361,768	346,722	(15,046)	-4%
Total Village-Wide	$ 1,632,774	$ 1,626,568	$ 1,847,000	$ 1,810,984	$ 1,989,706	$ 2,086,470	$ 96,764	5%

Village of Brown Deer
Summary of Full Time Equivalent Employees
2010 Budget

Department	2008 Actual	2009 Projected	2009 Budget	2010 Budget
General Fund				
General Government				
Village Board **	7.00	7.00	7.00	7.00
Municipal Court	2.66	2.63	2.66	2.63
Village Manager	2.54	2.44	2.57	2.38
Administrative Services	4.08	3.47	4.08	4.22
Village Hall	0.47	0.47	0.47	0.47
Total General Government	16.75	16.01	16.78	16.70
Public Safety				
Police	38.74	37.28	38.74	37.00
Public Works	13.12	8.35	8.47	8.98
Community Services	5.16	5.22	5.50	5.22
Park and Recreation	3.26	3.26	3.26	3.26
Total General Fund	77.03	70.12	72.75	71.16
Other Funds				
Recycling Fund	-	0.86	0.87	0.89
North Shore Health Department	5.98	5.98	5.98	5.98
Library	9.85	9.87	9.87	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	2.63	2.06
Sanitary Sewer Utility	-	1.14	1.16	1.00
Total Other Funds	22.50	27.10	27.17	26.34
Total Village-Wide	99.53	97.22	99.92	97.50

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

Debt Management

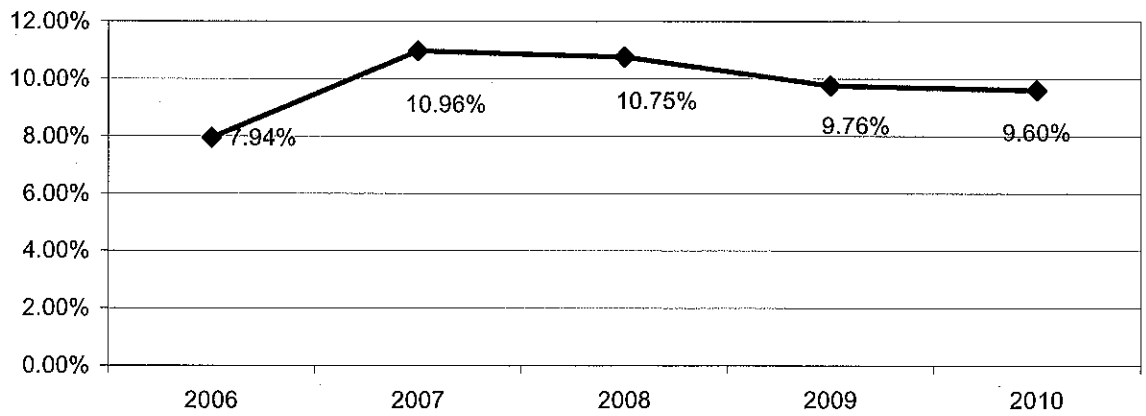
In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The table below shows the debt limit and total outstanding general obligation debt for the last several years as well as budgeted amounts for 2010 (including potential new debt issues for 2010, 2011 capital projects, TIF and sanitary sewer projects in 2010):

Outstanding Debt vs Debt Limit	Actual 2006	Actual 2007	Actual 2008	Projected 2009	Projected 2010
Debt limit **	$ 53,764,610	$ 56,949,630	$ 57,208,645	$ 57,208,645	$ 57,208,645
Outstanding General Obligation Debt	17,576,597	19,820,280	18,815,943	18,867,216	21,982,788
General Obligation Debt as a % of limit	32.69%	34.80%	32.89%	32.98%	38.43%

** Equalized values are not yet available for the 2009 or 2010 years, value was left at the 2008 amount to facilitate comparison

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
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

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.

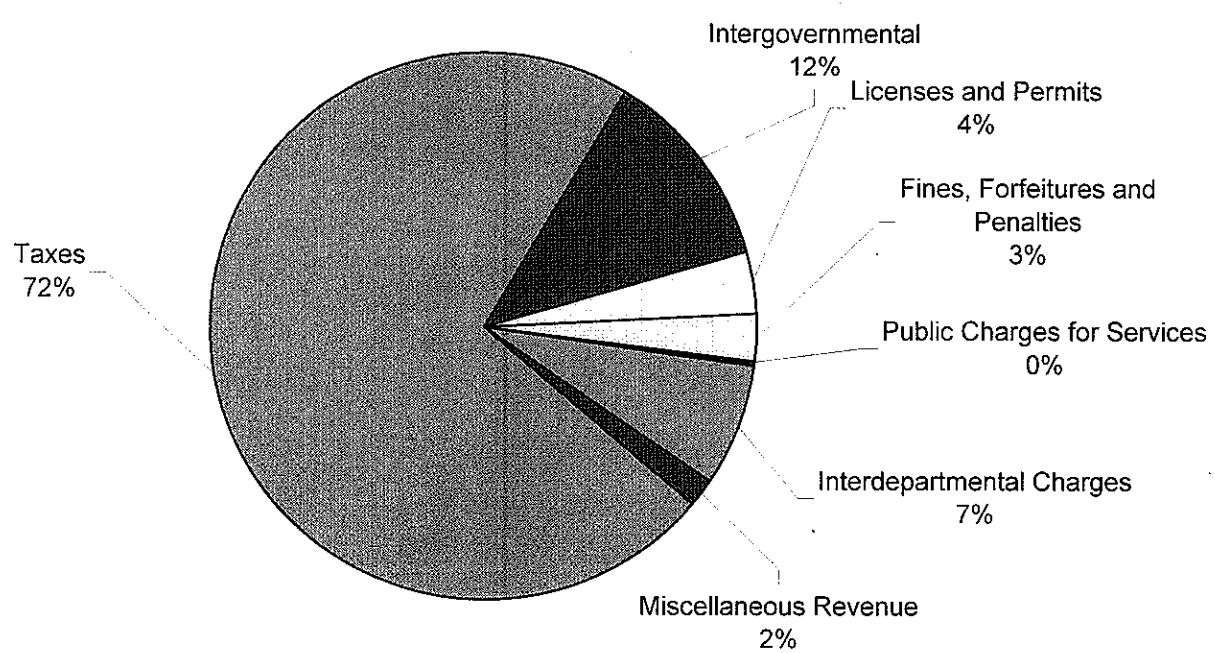
Village of Brown Deer
General Fund Summary
2010 Budget

	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues										
Taxes	$ 6,159,104	$ 6,195,244	$ 6,382,713	$ 6,244,040	$ 6,604,266	$ 6,758,266	$ 6,814,620	$ 6,814,620	$ 56,354	1%
Intergovernmental	1,385,042	1,413,931	1,347,790	890,719	1,240,392	1,269,724	1,135,129	1,135,129	(134,595)	-11%
Licenses and Permits	391,722	418,859	479,036	296,478	388,110	369,400	354,080	354,080	(15,320)	-4%
Fines, Forfeitures and Penalties	225,071	190,952	234,898	194,856	240,000	275,000	250,000	250,000	(25,000)	-9%
Public Charges for Services	17,606	15,455	23,098	19,251	16,502	14,300	15,500	15,500	1,200	8%
Interdepartmental Charges	173,304	180,978	185,704	36,309	356,853	356,853	694,412	694,412	337,559	95%
Miscellaneous Revenue	359,043	441,752	324,509	102,345	152,902	342,000	152,935	152,935	(189,065)	-55%
Other Financing Sources	40,827	-	-	-	1,497	-	-	-	-	#DIV/0!
Total Revenues	8,751,719	8,857,171	8,977,748	7,783,998	9,000,522	9,385,543	9,416,676	9,416,676	31,133	0%
Expenditures										
General Government										
Village Board	$ 22,362	$ 26,240	$ 21,989	$ 21,875	$ 31,244	$ 33,912	$ 34,366	$ 34,366	$ 454	1%
Municipal Court	87,038	100,511	82,240	68,988	88,430	102,287	93,742	93,742	(8,545)	-8%
Village Attorney	133,934	130,244	140,297	107,069	135,428	131,120	134,000	134,000	2,880	2%
Village Manager	216,846	256,125	265,076	184,141	253,376	257,364	262,220	262,220	4,856	2%
Administrative Services	355,596	338,498	334,026	264,755	354,073	343,032	397,008	394,648	51,616	15%
Other General Government	501,474	441,447	486,118	268,901	570,718	547,522	515,647	505,114	(42,408)	-8%
Village Hall	132,502	138,438	128,155	86,923	126,357	130,555	132,964	128,114	(2,441)	-2%
Total General Government	1,449,752	1,431,503	1,457,901	1,002,652	1,559,626	1,545,793	1,569,947	1,552,204	6,411	0%
Public Safety										
Police	3,066,350	3,381,261	3,480,774	2,528,918	3,631,782	3,802,439	3,886,136	3,804,976	2,537	0%
Fire	1,855,912	1,931,066	2,001,146	2,034,679	2,034,810	2,013,414	2,037,680	2,037,680	24,266	1%
Total Public Safety	4,922,262	5,312,327	5,481,920	4,563,597	5,666,592	5,815,853	5,923,816	5,842,656	26,803	0%
Public Works										
Administration	276,230	331,141	298,621	233,241	221,291	223,247	251,748	241,931	18,684	8%
Street/Traffic Operations	190,157	191,249	183,954	98,323	184,034	185,603	193,877	167,977	(17,626)	-9%
Sidewalk Operations	1,437	9,937	8,359	-	11,858	12,914	12,553	9,553	(3,361)	-26%
Winter Operations	84,495	127,182	196,796	100,542	162,119	165,750	184,150	178,218	12,468	8%
Forestry Operations	60,484	58,611	44,175	57,315	101,858	102,476	92,658	88,408	(14,068)	-14%
Municipal Complex	212,263	224,266	257,808	171,060	277,669	279,040	270,716	268,416	(10,624)	-4%
Refuse	359,299	368,800	381,680	285,868	398,303	378,225	410,145	410,145	31,920	8%
Total Public Works	1,184,365	1,311,186	1,371,393	946,349	1,357,132	1,347,255	1,415,847	1,364,648	17,393	1%
Community Services	394,000	439,111	425,633	338,140	448,998	471,567	491,290	454,592	(16,975)	-4%
Park and Recreation	157,611	185,804	197,674	151,295	205,738	205,626	208,445	202,199	(3,427)	-2%
Other Financing Uses	-	14,437	72,217	13,600	13,600	-	-	-	-	#DIV/0!
Total Expenditures	8,107,990	8,694,368	9,006,739	7,015,633	9,251,686	9,386,094	9,609,345	9,416,299	30,205	0%
Revenues less Expenditures	643,729	162,803	(28,991)	768,365	(251,164)	(551)	(192,669)	377	928	
Fund Balance Beginning	1,527,236	2,170,965	2,333,768	2,304,777	2,304,777	2,304,777	3,073,142	2,053,613		
Ending Fund Balance	$ 2,170,965	$ 2,333,768	$ 2,304,777	$ 3,073,142	$ 2,053,613	$ 2,304,226	$ 2,880,473	$ 2,053,990		
Fund balance as a Percentage of Expenditures			25.59%		22.20%	24.55%	29.98%	21.81%		
Fund Balance Low Range 15%			$ 1,351,011		$ 1,387,753	$ 1,407,914	$ 1,441,402	$ 1,412,445		
Fund Balance High Range 25%			$ 2,251,685		$ 2,312,922	$ 2,346,523	$ 2,402,336	$ 2,354,075		

Village of Brown Deer
Summary of General Fund Revenues
2010 Budget

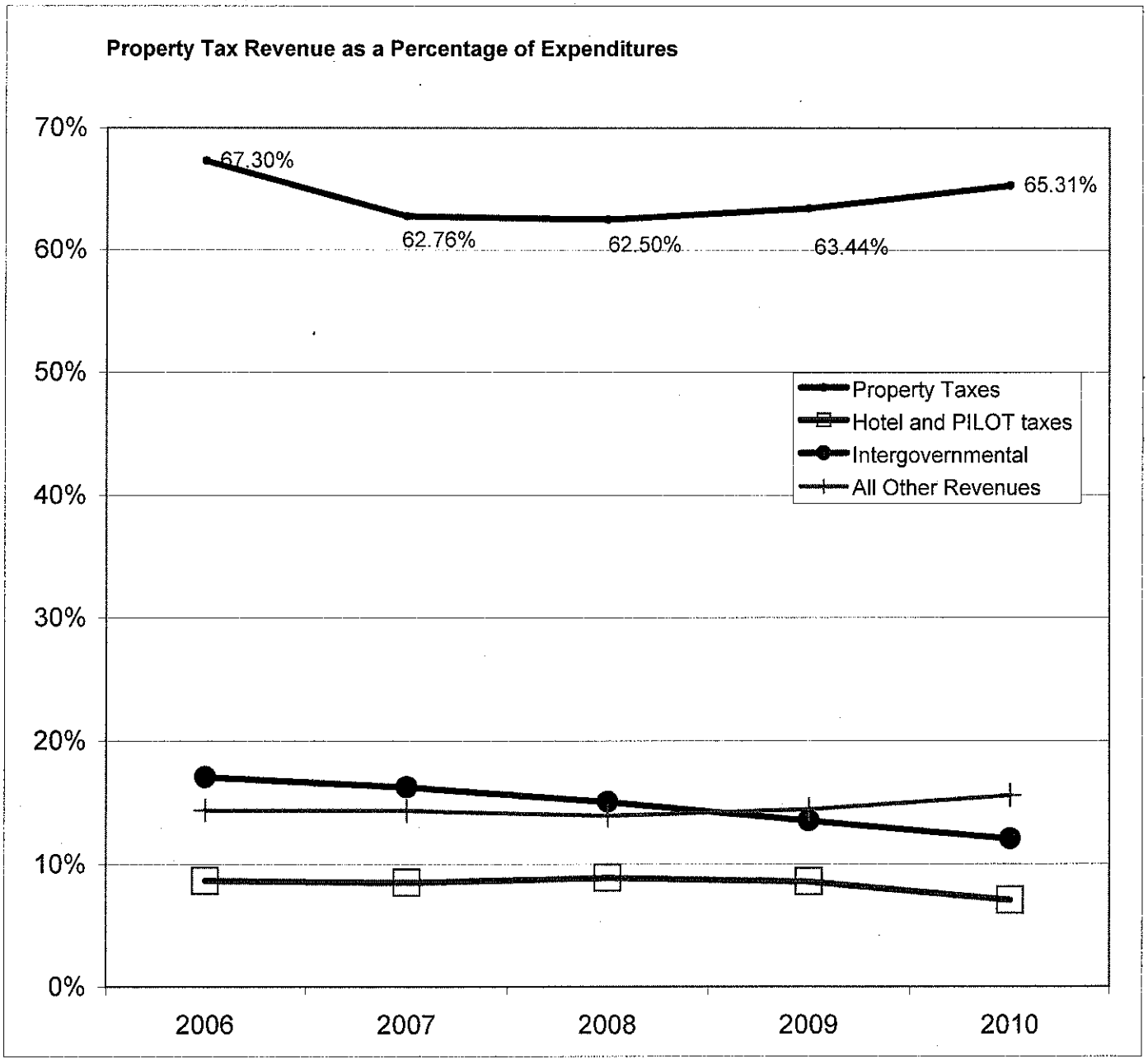
Revenue	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Taxes	$ 6,159,104	$ 6,195,244	$ 6,382,713	$ 6,604,266	$ 6,758,266	$ 6,814,620	$ 56,354	1%
Intergovernmental	1,385,042	1,413,931	1,347,790	1,240,392	1,269,724	1,135,129	(134,595)	-11%
Licenses and Permits	391,722	418,859	479,036	388,110	369,400	354,080	(15,320)	-4%
Fines, Forfeitures and Penalties	225,071	190,952	234,898	240,000	275,000	250,000	(25,000)	-9%
Public Charges for Services	17,606	15,455	23,098	16,502	14,300	15,500	1,200	8%
Interdepartmental Charges	173,304	180,978	185,704	356,853	356,853	694,412	337,559	95%
Miscellaneous Revenue	359,043	441,752	324,509	152,902	342,000	152,935	(189,065)	-55%
Other Financing Sources	40,827	-	-	1,497	-	-	-	#DIV/0!
Total General Fund Revenues	$ 8,751,719	$ 8,857,171	$ 8,977,748	$ 9,000,522	$ 9,385,543	$ 9,416,676	$ 31,133	0%

2010 Proposed Budget Revenue Composition



Village of Brown Deer
General Fund Revenues by Type vs. Expenditures
2010 Budget

	Actual 2006	Actual 2007	Actual 2008	Approved Budget 2009	Proposed Budget 2010
Total General Fund Expenditures	$ 8,107,990	$ 8,694,368	$ 8,940,739	$ 9,385,543	$ 9,416,112
Expenditures Funded by:					
Property Taxes	67.30%	62.76%	62.50%	63.44%	65.31%
Hotel and PILOT taxes	8.67%	8.50%	8.89%	8.57%	7.06%
Intergovernmental	17.08%	16.26%	15.07%	13.53%	12.06%
All Other Revenues	14.39%	14.35%	13.95%	14.46%	15.58%



Village of Brown Deer
General Fund Revenues
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
	Taxes									
010-000-411-00-10	Property Taxes	$ 5,456,514	$ 5,456,514	$ 5,587,870	$5,963,320	$5,954,266	$ 5,954,266	$6,149,620	$ 195,354	3%
010-000-412-00-10	Hotel Room Taxes	532,554	560,072	594,277	280,720	450,000	625,000	460,000	(165,000)	-26%
010-000-413-00-10	Water Utility Taxes	170,036	178,658	200,566	-	200,000	179,000	205,000	26,000	15%
	Total Taxes	6,159,104	6,195,244	6,382,713	6,244,040	6,604,266	6,758,266	6,814,620	56,354	1%
	Intergovernmental									
010-000-431-10-20	Other Grants	-	-	15,411	400	300	-	-	-	#DIV/0!
010-000-434-00-10	State Shared Revenues	280,927	280,927	280,714	42,107	280,713	280,713	238,606	(42,107)	-15%
010-000-434-00-20	Fire Dues	-	32,902	46,342	33,078	33,078	-	-	-	#DIV/0!
010-000-434-00-30	Computer Exemption	362,743	354,568	289,972	244,956	244,956	300,000	230,000	(70,000)	-23%
010-000-434-00-40	Expenditure Restraint Program	245,540	259,822	248,685	225,426	225,347	225,426	220,993	(4,433)	-2%
010-000-435-20-00	Public Safety	329	14,985	2,818	6,736	5,413	13,000	-	(13,000)	-100%
010-000-435-30-10	Transportation Aids	495,503	470,727	463,848	338,016	450,585	450,585	445,530	(5,055)	-1%
	Total Intergovernmental	1,385,042	1,413,931	1,347,790	890,719	1,240,392	1,269,724	1,135,129	(134,595)	-11%
	Licenses and Permits									
010-000-441-10-10	Liquor & Malt Beverage Licenses	10,445	10,245	10,500	10,460	10,460	10,200	10,200	-	0%
010-000-441-20-10	Bartender Licenses	4,085	4,620	4,320	3,545	4,000	4,000	4,000	-	0%
010-000-441-20-15	Cigarette Licenses	650	650	725	550	600	600	600	-	0%
010-000-441-20-20	Soda Water Licenses	1,740	1,610	1,380	1,380	1,380	1,600	1,400	(200)	-13%
010-000-441-20-30	Peddling and Other	5,170	5,349	5,895	6,110	5,500	5,000	5,500	500	10%
010-000-441-20-40	Cable TV Franchise Fee	124,097	128,320	139,875	88,361	162,000	125,000	147,000	22,000	18%
010-000-441-20-50	Electrical Licenses	5,725	6,275	5,750	5,250	5,500	5,500	5,500	-	0%
010-000-442-00-10	Bicycle Licenses	130	75	70	40	50	-	30	30	#DIV/0!
010-000-442-00-20	Dog/Cat Licenses	5,547	6,860	6,056	6,621	6,450	5,000	6,500	1,500	30%
010-000-443-00-10	Building Permits	110,360	118,517	162,267	89,290	95,000	100,000	77,000	(23,000)	-23%
010-000-443-00-20	Electrical Permits	35,311	39,033	33,317	25,698	25,700	35,000	25,000	(10,000)	-29%
010-000-443-00-30	Plumbing Permits	19,564	26,728	19,660	14,662	17,000	20,000	17,000	(3,000)	-15%
010-000-443-00-40	Heating and A/C Permits	32,159	27,624	33,951	17,280	25,000	22,000	25,000	3,000	14%
010-000-444-00-10	Zoning Application Fees	5,383	5,550	1,700	2,450	3,000	3,000	3,000	-	0%
010-000-444-00-20	Board of Appeals	450	750	150	700	350	500	350	(150)	-30%
010-000-444-00-30	Building Board Fees	2,766	2,330	2,710	2,190	2,000	2,000	2,000	-	0%
010-000-449-20-10	Compliance Certificates	26,850	20,750	18,000	14,400	14,000	20,000	14,000	(6,000)	-30%
010-000-449-20-20	Miscellaneous Permits	50	-	100	70	20	-	-	-	#DIV/0!
010-000-449-30-10	Culverts	515	125	100	50	100	-	-	-	#DIV/0!
010-000-449-30-20	R-O-W Permits	725	13,448	32,511	7,371	10,000	10,000	10,000	-	0%
	Total Licenses and Permits	391,722	418,859	479,036	296,478	388,110	369,400	354,080	(15,320)	-4%
	Fines, forfeitures and Penalties									

Village of Brown Deer
General Fund Revenues
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
010-000-451-00-10	Fines, forfeitures and Penalties	225,071	190,952	234,898	194,856	240,000	275,000	250,000	(25,000)	-9%
	Public Charges									
	General Government									
010-000-461-10-10	Photocopies	552	341	291	87	200	100	200	100	100%
010-000-461-10-20	Record Certification	540	500	680	600	500	500	500	-	0%
010-000-461-10-25	Certification Revenue Reserved	260	240	340	280	300	200	300	100	50%
010-000-461-10-30	Sale of Materials	100	75	22	32	2	-	-	-	#DIV/0!
010-000-461-10-50	Other Charges	-	-	50	150	100	-	-	-	#DIV/0!
	Public Safety									
010-000-462-10-10	Photocopies	2,076	1,847	2,015	2,265	2,000	1,500	2,000	500	33%
010-000-462-10-15	Alarm Service Fees	9,270	8,678	9,220	9,200	8,000	8,000	8,000	-	0%
010-000-462-10-30	Other Charges	2,622	2,244	5,178	3,809	3,900	2,500	3,000	500	20%
	Engineering/Public Works									
010-000-463-00-10	Engineering Services	905	1,380	2,305	545	1,000	1,000	1,000	-	0%
010-000-463-00-20	DPW Services	(1,214)	150	2,848	1,683	500	500	500	-	0%
	Sanitation and Utilities								-	#DIV/0!
010-000-464-20-20	Recycling Rebate	2,495	-	151	600	-	-	-	-	#DIV/0!
	Total Public Charges	17,606	15,455	23,098	19,251	16,502	14,300	15,500	1,200	8%
	Interdepartmental Charges									
010-000-473-50-50	NSHD	6,600	6,600	6,600	-	21,842	21,842	39,021	17,179	79%
010-000-474-10-10	TIF #2 Charges	21,230	54,879	50,000	-	105,672	105,672	132,061	26,389	25%
010-000-474-10-20	TIF #3 Charges	-	-	1,800	-	13,211	13,211	173,269	160,058	1212%
010-000-474-10-30	TIF #4 Charges	-	-	-	-	842	842	72,510	71,668	8512%
010-000-474-20-40	Street Lighting Administration	-	-	-	-	6,000	6,000	6,000	-	0%
	Sewer Utility									
010-000-474-40-10	Admin, Labor & Benefits	16,200	8,700	7,500	-	48,591	48,591	81,138	32,547	67%
010-000-474-40-20	Equipment & Materials	4,366	3,276	7,425	-	2,200	2,200	5,000	2,800	127%
010-000-474-40-25	Engineering Services	-	-	700	-	-	-	-	-	#DIV/0!
010-000-474-40-30	Computer Rental Charges	-	-	500	-	-	-	-	-	#DIV/0!
	Storm Water Utility									
010-000-474-41-10	Admin, Labor & Benefits	27,000	27,000	25,000	-	31,361	31,361	37,437	6,076	19%
010-000-474-41-20	Equipment & Materials	63,967	54,829	51,041	-	55,000	55,000	50,000	(5,000)	-9%
010-000-474-41-25	Engineering Services	-	-	1,500	-	-	-	-	-	#DIV/0!
010-000-474-41-30	Computer Rental Charges	-	-	600	-	-	-	-	-	#DIV/0!
	Water Utility									
010-000-474-42-10	Admin, Labor & Benefits	23,412	25,338	17,891	36,309	54,463	54,463	65,303	10,840	20%
010-000-474-42-20	Equipment & Materials	495	356	364	-	500	500	350	(150)	-30%
010-000-474-42-30	Computer Rental Charges	-	-	2,128	-	-	-	-	-	#DIV/0!
010-000-474-42-35	Rent Income	-	-	4,176	-	-	-	-	-	#DIV/0!
	Recycling Fund									

Village of Brown Deer
General Fund Revenues
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
010-000-474-43-10	Admin, Labor & Benefits	-	-	-	-	7,171	7,171	23,823	16,652	232%
010-000-474-43-20	Equipment & Materials	10,034	-	8,480	-	10,000	10,000	8,500	(1,500)	-15%
	Total Interdepartmental Charges	173,304	180,978	185,704	36,309	356,853	356,853	694,412	337,559	95%
	Miscellaneous Revenue									
010-000-481-00-10	Interest on Investments	241,064	338,029	228,550	53,213	87,000	250,000	100,000	(150,000)	-60%
010-000-481-00-20	Interest on Taxes	29,758	50,238	29,716	33,403	32,970	30,000	30,000	-	0%
010-000-482-00-10	Ameritech Monopole Lease	8,596	7,935	7,935	12,500	7,932	20,000	7,935	(12,065)	-60%
010-000-482-00-20	Insurance Dividends/Premiums	41,732	41,372	22,218	-	20,000	40,000	10,000	(30,000)	-75%
010-000-482-00-50	Miscellaneous Revenue	6,753	2,540	25,971	3,097	5,000	2,000	5,000	3,000	150%
010-000-484-00-10	Worker's Compensation Revenue	18,004	-	7,707	132	-	-	-	-	#DIV/0!
010-000-484-00-50	Damage to/Loss of Property	13,136	1,638	2,412	-	-	-	-	-	#DIV/0!
	Total Miscellaneous Revenue	359,043	441,752	324,509	102,345	152,902	342,000	152,935	(189,065)	-55%
	Other Financing Sources									
010-000-492-20-00	Transfer from Other Funds	40,514	-	-	-	-	-	-	-	#DIV/0!
010-000-483-00-10	Sale of Fixed Assets	313	-	-	-	1,497	-	-	-	#DIV/0!
	Total Other Financing Sources	40,827	-	-	-	1,497	-	-	-	#DIV/0!
	Total Revenues	$ 8,751,719	$ 8,857,171	$ 8,977,748	$7,783,998	$9,000,522	$ 9,385,543	$9,416,676	$ 31,133	0%

Village of Brown Deer
General Fund Department Summary
2010 Budget

Department	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
General Government									
Village Board	$ 22,362	$ 26,240	$ 21,989	$ 31,244	$ 33,912	$ 34,366	$ 34,366	$ 454	1%
Municipal Court	87,038	100,511	82,240	88,430	102,287	93,742	93,742	(8,545)	-8%
Village Attorney	133,934	130,244	140,297	135,428	131,120	134,000	134,000	2,880	2%
Village Manager	216,846	256,125	265,076	253,376	257,364	262,220	262,220	4,856	2%
Administrative Services	355,596	338,498	334,026	354,073	343,032	397,008	394,648	51,616	15%
Other General Government	501,474	441,447	486,118	570,718	547,522	515,647	505,114	(42,408)	-8%
Village Hall	132,502	138,438	128,155	126,357	130,555	132,964	128,114	(2,441)	-2%
Total General Government	1,449,752	1,431,503	1,457,901	1,559,626	1,545,793	1,569,947	1,552,204	6,411	0%
Public Safety									
Police	3,066,350	3,381,261	3,480,774	3,631,782	3,802,439	3,886,136	3,804,976	2,537	0%
Fire	1,855,912	1,931,066	2,001,146	2,034,810	2,013,414	2,037,680	2,037,680	24,266	1%
Total Public Safety	4,922,262	5,312,327	5,481,920	5,666,592	5,815,853	5,923,816	5,842,656	26,803	0%
Public Works									
Administration	276,230	331,141	298,621	221,291	223,247	251,748	241,931	18,684	8%
Street/Traffic Operations	190,157	191,249	183,954	184,034	185,603	193,877	167,977	(17,626)	-9%
Sidewalk Operations	1,437	9,937	8,359	11,858	12,914	12,553	9,553	(3,361)	-26%
Winter Operations	84,495	127,182	196,796	162,119	165,750	184,150	178,218	12,468	8%
Forestry Operations	60,484	58,611	44,175	101,858	102,476	92,658	88,408	(14,068)	-14%
Municipal Complex	212,263	224,266	257,808	277,669	279,040	270,716	268,416	(10,624)	-4%
Refuse	359,299	368,800	381,680	398,303	378,225	410,145	410,145	31,920	8%
Total Public Works	1,184,365	1,311,186	1,371,393	1,357,132	1,347,255	1,415,847	1,364,648	17,393	1%
Community Services	394,000	439,111	425,633	448,998	471,567	491,290	454,592	(16,975)	-4%
Park and Recreation	157,611	185,804	197,674	205,738	205,626	208,445	202,199	(3,427)	-2%
Other Financing Uses	-	14,437	72,217	13,600	-	-	-	-	#DIV/0!
Total Expenditures	$ 8,107,990	$ 8,694,368	$ 9,006,739	$ 9,251,686	$ 9,386,094	$ 9,609,345	$ 9,416,299	$ 30,205	0%

Village Board

PROGRAM MANAGER: Village President

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Resolutions passed	38	33	20	30
Ordinances passed	8	13	10	15
Public hearings	13	14	10	15

OBJECTIVES ACCOMPLISHED IN 2009:

- Participated in the Comprehensive Planning Process
- Adopted Recodification Ordinance
- Initiated the Marketing Efforts and creation of Village brochure

Village Board

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Meet twice a month and at special meetings to discuss and deliberate ordinance changes, resolutions and other board actions
- Meet twice during the year to review operations with department heads
- 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
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Village Board										
010-110-511-10-10	Salaries & Wages	$ 15,600	$ 15,425	$ 15,600	$ 16,450	$ 24,140	$ 26,300	$ 27,000	$ 27,000	$ 700	3%
010-110-511-15-15	FICA	1,194	1,180	1,194	1,259	1,847	2,012	2,066	2,066	54	3%
010-110-511-20-20	Professional Services	108	-	-	-	-	500	-	-	(500)	-100%
010-110-511-30-10	Office Supplies, Equip & Expense	207	5,082	296	104	300	500	300	300	(200)	-40%
010-110-511-45-10	Professional Memberships	3,774	4,085	4,116	3,957	3,957	3,600	4,000	4,000	400	11%
010-110-511-45-30	Professional Training	1,479	468	783	105	1,000	1,000	1,000	1,000	-	0%
	Total Village Board Expenditures	$ 22,362	$ 26,240	$ 21,989	$ 21,875	$ 31,244	$ 33,912	$ 34,366	$ 34,366	$ 454	1%

Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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

- Scheduling of all cases with Village Attorney and Court
- Research and preparation of background information needed for hearing and trials
- Scheduling and preparation of reports needed for all return dates
- Collection of all fines paid for citations, including use of the State of Wisconsin Revenue Tax Intercept Program.
- Calculation and distribution of fines collected to other governmental units
- Follow up collection efforts including default judgment letters, driver license suspensions, warrants, commitments
- Complete registration information for programs such as UWM-On the Right Track, UWM-Justice Alternative Program, MATC-Youth AODA Group Dynamics, MATC-Defensive Driving, Brown Deer Police Department-Second Chance Program, and 3rd Millennium Classrooms.
- Prepare supporting documentation and fees for transfer cases judicial recusal, jury demands, and appeals.
- Answer questions from public, defendants, and attorneys on monies due and general court procedures.

Municipal Court

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 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	0.63	0.66	0.63
Total	2.66	2.63	2.66	2.63

OBJECTIVES ACCOMPLISHED IN 2009:

- Worked with the police department to create usable court reports.

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Implement the plan for getting completely up to date on all back record keeping. A backlog was created from the conversion to a new records management software.
- Begin creating a written procedures manual for all primary court tasks.

BUDGET SUMMARY:

- The 2010 salaries account has been decreased to reflect that the assistant court clerk was replaced in 2009, resulting in lower annual wages.
- Overtime has also been reduced whenever possible.
- The 2010 budget reflects a decrease in expected commitment costs based on historical trends.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Municipal Court										
010-120-512-10-10	Salaries & Wages	$ 60,565	$ 66,603	$ 62,859	$ 50,427	$ 69,566	$ 70,091	$ 65,471	$ 65,471	$ (4,620)	-7%
010-120-512-14-00	Overtime	1,033	8,147	3,552	353	500	5,000	1,000	1,000	(4,000)	-80%
010-120-512-15-10	WI Retirement	3,895	4,731	4,523	4,675	4,710	4,118	7,312	7,312	3,194	78%
010-120-512-15-15	FICA	4,661	5,667	5,031	3,839	5,360	5,744	5,085	5,085	(659)	-11%
010-120-512-15-20	Group Insurance	359	436	344	335	557	374	599	599	225	60%
010-120-512-20-20	Professional Services	-	214	329	268	202	500	400	400	(100)	100%
010-120-512-26-25	Commitments	11,398	9,398	3,878	8,072	5,100	12,500	10,000	10,000	(2,500)	-20%
010-120-512-30-10	Office Supplies, Equip & Expense	2,303	2,924	568	184	1,000	2,500	2,000	2,000	(500)	-20%
010-120-512-30-30	Service Fees	151	-	25	-	-	-	-	-	-	#DIV/0!
010-120-512-39-15	Witness Fees	-	90	-	5	50	100	100	100	-	0%
010-120-512-45-10	Professional Memberships	70	220	725	730	685	685	725	725	40	6%
010-120-512-45-30	Professional Training	2,603	2,081	406	100	700	675	1,050	1,050	375	56%
	Total Municipal Court Expenditures	$ 87,038	$ 100,511	$ 82,240	$ 68,988	$ 88,430	$ 102,287	$ 93,742	$ 93,742	$ (8,545)	-8%

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
- Bringing suits 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 pretrials and status conferences
- Other counsel and activities as requested by Village Board or staff

DEPARTMENT ACTIVITY MEASURES:

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

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Village Attorney										
010-130-513-21-10	Village Attorney Services	$ 109,906	$ 109,323	$ 122,187	$ 73,388	$ 110,428	$ 109,620	$ 112,000	$ 112,000	$ 2,380	2%
010-130-513-21-15	Other Legal Services	392	1,409	1,903	13,985	5,000	1,500	2,000	2,000	500	100%
010-130-513-21-20	Labor Legal Services	23,156	19,512	16,208	19,696	20,000	20,000	20,000	20,000	-	0%
010-130-513-45-10	Professional Memberships	480	-	-	-	-	-	-	-	-	#DIV/0!
	Total Village Attorney Expenditures	$ 133,934	$ 130,244	$ 140,297	$ 107,069	$ 135,428	$ 131,120	$ 134,000	$ 134,000	$ 2,880	2%

Village Manager

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 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	0.29	0.28
Clerical	0.25	0.15	0.28	0.10
Total	2.54	2.44	2.57	2.38

Village Manager

DEPARTMENT ACTIVITY MEASURES:

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

OBJECTIVES ACCOMPLISHED IN 2009:

- Create a marketing plan and brochure for the Village.
- Updated and revised the Village website.
- Initiated an e-notify communication system and sent a weekly Brown Deer Tracker to those who signed up for notification.
- Conduct bi-annual strategic planning sessions with the Village Board and department heads.
- Create and provide quarterly reports of underutilized property.

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Continue to promote the uniqueness of the Village based on community strengths through continued marketing initiatives.
- Review the committee structure of governance and determine if modifications are desired to meet the needs of the Village.
- 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.

BUDGET SUMMARY:

- Potential for four elections in 2010, including gubernatorial election in November as compared to two in 2009.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Village Manager/Clerk										
010-140-514-10-10	Salaries & Wages	$ 130,743	$ 137,257	$ 146,099	$ 106,364	$ 149,704	$ 150,222	$ 148,285	$ 148,285	$ (1,937)	-1%
010-140-514-11-10	Part-time/Temporary	-	11,158	9,467	6,531	12,499	12,000	8,300	8,300	(3,700)	-31%
010-140-514-15-10	WI Retirement	13,608	15,013	16,273	11,797	15,569	15,623	17,224	17,224	1,601	10%
010-140-514-15-15	FICA	9,741	11,069	11,563	8,364	12,409	12,410	11,979	11,979	(431)	-3%
010-140-514-15-20	Group Insurance	28,361	53,214	39,280	33,833	41,721	34,409	43,432	43,432	9,023	26%
010-140-514-30-10	Office Supplies, Equip & Expense	289	19	127	368	500	500	500	500	-	0%
010-140-514-30-30	Service Fees	119	-	-	-	-	-	-	-	-	0%
010-140-514-30-40	Public Notices/Advertising	1,898	1,273	2,714	567	1,500	2,000	1,500	1,500	(500)	-25%
010-140-514-45-10	Professional Memberships	1,570	1,630	1,456	1,600	1,600	1,600	1,650	1,650	50	3%
010-140-514-45-20	Professional Periodicals	121	93	421	103	400	400	250	250	(150)	-38%
010-140-514-45-30	Professional Training	5,598	4,566	3,428	3,098	5,000	5,500	4,500	4,500	(1,000)	-18%
010-140-514-45-40	Mileage Reimbursement	925	668	999	798	1,000	1,700	1,000	1,000	(700)	-41%
	Personnel Administration								-		
010-141-514-20-25	Employment Services	11,852	12,532	4,162	4,390	5,212	11,500	11,000	11,000	(500)	-4%
010-141-514-30-40	Public Notices/Advertising	1,358	3,119	1,837	790	1,000	2,500	1,500	1,500	(1,000)	-40%
010-141-514-34-40	Employee Recognition	372	400	350	425	450	1,000	500	500	(500)	-50%
	Elections										
010-142-514-11-20	Election workers	7,035	2,140	13,778	2,520	2,520	2,500	6,000	6,000	3,500	140%
010-142-514-24-10	Equipment Maintenance	2,940	1,645	1,898	948	948	2,500	2,000	2,000	(500)	-20%
010-142-514-30-10	Office Supplies, Equip & Expense	316	329	11,223	1,645	1,344	1,000	2,600	2,600	1,600	160%
	Total Village Manager/Clerk Expenditures	$ 216,846	$ 256,125	$ 265,076	$ 184,141	$ 253,376	$ 257,364	$ 262,220	$ 262,220	$ 4,856	2%

Administrative Services

PROGRAM MANAGER: Comptroller/Treasurer

PROGRAM DESCRIPTION:

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

The Village is audited annually by an external independent accounting firm. The auditors check the Village's compliance with accounting standards and reporting along with local, state and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent irregularities. The Administrative Services Department works throughout the year to 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 seven settlements with the overlapping taxing units.
- Cash management and investment of Village funds ensuring adequate cash is available for daily operations and safe guarding of Village investments.
- Responsible for processing of all vendor payments. Approximately 2900 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 to the various departments.

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)	2008 Actual	2009 Actual	2009 Budget	2010 Budget
Comptroller/Treasurer	1.00	0.83	1.00	1.00
Deputy Treasuer	0.73	0.42	0.73	1.00
Accountant	0.75	0.60	0.75	0.60
Accounting Assistants	1.60	1.62	1.60	1.62
Total	4.08	3.47	4.08	4.22

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Receipts processed	14,306	14,597	15,047	15,000
Accounts payable checks issued	3,212	2,892	3,048	3,000
Payroll checks	1,086	1,034	1,060	1,060
Payroll direct deposits issued	2,380	2,603	2,491	2,500
Debt issuances	1	1	2	2
Bond Rating	Aa3	Aa3	Aa3	Aa3

OBJECTIVES ACCOMPLISHED IN 2009:

- Review and establish cash flow projections for operations and capital needs for the next three years in order to be able to adequately invest funds.
- The Comprehensive Annual Financial Report was issued in May, 2009 and presented to the Board on June 1, 2009.
- Prepared of the Village's financial statements internally and streamlined audit resulting in a saving of over $20,000 in auditing fees.
- Reviewed and revised the Village's investment policy.

Administrative Services

- Continued to implement GFOA recommended budgeting practices so as to be able to submit the Village's budget for GFOA's budget award program for the 2011 budget year.
- Continue to work on financial accounting procedures manual for all significant accounting processes, including cash receipting, pet licensing, accounts payable, payroll, account reconciliations, budget preparation, tax processes and financial reporting.
- Refinanced bonds originally issued in 1999, achieving a present value saving of $77,700 over the next five years.
- Completed a comprehensive five year capital plan, including long range funding plans for capital projects, Stormwater and Sanitary Sewer.
- Bid out the Village's banking services to achieve lower fees on banking services while streamlining the accounting processes. New banking program was not yet implemented.

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Implement new banking service and contract.
- Complete financial statement audit and have final report issued by May 31, 2009
- Continue to implement GFOA recommended budgeting practices so as to be able to submit the Village's budget for GFOA's budget award program for the 2011 budget year.
- Continue to work on financial accounting procedures manual for all significant accounting processes, including cash receipting, pet licensing, accounts payable, payroll, account reconciliations, budget preparation, tax processes and financial reporting.
- Review current general ledger system internal control limitations and determine best (both cost effective and product functionality effective) way to eliminate management letter comment on internal controls over our system.

BUDGET SUMMARY:

- Increase in salary and benefit accounts as the deputy treasurer position was returned to a full time position during 2009.
- Professional services - Assessor account increased from $14,500 to $29,500. In the past this account only included the annual maintenance of property values. The cost of conducting a full market revaluation had been shown in the equipment replacement fund. The Village worked with the assessor to obtain a quote to provide bi-annual market revaluations. The cost of this service was then annualized and reported solely in the General Fund. This amount assumes the Village would complete a four year contract with the current assessor.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Administrative Services										
010-150-515-10-10	Salaries & Wages	$ 179,467	$ 188,554	$ 192,751	$ 135,335	$ 202,695	$ 206,003	$ 217,473	$ 217,473	$ 11,470	6%
010-150-515-14-00	Overtime	-	-	59	-	-	-	-	-	-	0%
010-150-515-15-10	WI Retirement	18,590	19,485	19,889	13,928	21,080	21,424	23,923	23,923	2,499	12%
010-150-515-15-15	FICA	13,148	13,748	14,270	9,866	15,506	15,759	16,637	16,637	878	6%
010-150-515-15-20	Group Insurance	34,157	32,902	27,676	32,510	35,189	24,085	44,040	44,040	19,955	83%
010-150-515-20-20	Professional Services - Audit	43,039	41,538	38,432	21,978	36,000	36,550	37,250	37,250	700	2%
010-150-515-20-35	Technical Services	14,418	10,330	10,122	10,245	10,244	10,500	10,600	10,600	100	1%
010-150-515-30-30	Service Fees	9,806	7,636	9,132	13,748	13,714	8,240	12,360	10,000	1,760	21%
010-150-515-45-10	Professional Memberships	640	547	769	824	795	900	815	815	(85)	-9%
010-150-515-45-20	Professional Periodicals	346	320	158	-	-	190	210	210	20	11%
010-150-515-45-30	Professional Training	5,581	6,085	3,259	4,091	4,350	4,881	4,200	4,200	(681)	-14%
010-151-515-20-20	Professional Services - Assessor	36,404	17,353	17,508	22,230	14,500	14,500	29,500	29,500	15,000	103%
	Total Administrative Services Expenditures	$ 355,596	$ 338,498	$ 334,026	$ 264,755	$ 354,073	$ 343,032	$ 397,008	$ 394,648	$ 51,616	15%

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:

Position (FTE)	2008 Actual	2009 Actual	2009 Budget	2010 Budget
Maintenance worker	0.47	0.47	0.47	0.47

BUDGET SUMMARY:

- The 2010 budget includes a decrease to the marketing plan account to recognize that in 2009 the Village completed both a new website design and marketing brochure.
- The Village was able to decrease overall cost of producing the Village newsletter by changing vendors. Additionally the Village will eliminate the mailing back of receipts to residents for tax payments. Total savings for these two changes is estimated to be $5,000. This decrease is represented by a decrease in the postage account and offset by an increase in the printing services account as the postage on the newsletter is included in the printing contract.
- The amount of the transfer to liability insurance fund has also been decreased in 2010. This decrease reflects that the internal service fund has reached an appropriate level of fund balance reserves. Past years contributions included an amount to rebuild fund reserves that is no longer needed.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Other General Government										
010-191-514-20-40	Printing Services	$ 13,255	$ 10,548	$ 14,471	$ 10,880	$ 16,000	$ 12,575	$ 16,700	$ 16,700	$ 4,125	33%
010-191-514-24-10	Equipment Maintenance	11,626	13,477	15,078	9,609	13,740	13,740	13,800	13,800	60	0%
010-191-514-30-10	Office Supplies, Equip & Expenses	9,662	10,073	10,600	8,290	10,100	10,100	11,500	11,500	1,400	14%
010-191-514-30-15	Postage & Mailing	20,621	22,194	21,803	12,709	23,500	23,500	15,400	15,400	(8,100)	-34%
010-191-514-30-20	Communications	45,431	45,079	46,656	30,962	48,207	46,000	50,600	50,600	4,600	10%
010-191-514-30-25	Communications-Internet Services	6,597	6,599	6,054	5,737	6,711	6,720	7,420	7,420	700	10%
010-191-514-30-30	Marketing Plan	-	-	-	9,700	13,785	13,785	-	-	(13,785)	-100%
	Information Technology										
010-192-514-20-35	Technical Services	4,537	5,667	3,473	-	2,500	6,500	3,000	3,000	(3,500)	-54%
010-192-514-30-10	Office Supplies, Equip & Expenses	578	2,842	4,066	1,259	2,500	2,500	2,500	2,500	-	0%
	Intergovernmental Services										
010-193-541-26-40	Milw Area Domestic Animal Control	11,101	11,424	10,077	15,625	12,711	13,600	14,250	14,250	650	5%
010-193-541-26-45	Contribution to NSHD	150,976	132,697	135,718	-	131,587	131,587	132,487	132,487	900	1%
	Historical Society										
010-194-551-22-10	Electric - Schoolhouse	266	453	272	474	606	780	500	500	(280)	-36%
	Personnel-Post Employment										
010-195-518-15-20	Group Insurance-General	817	1,020	2,170	595	1,020	1,020	-	-	(1,020)	-100%
010-195-518-39-20	Unemployment Compensation	7,198	3,585	859	14,237	24,264	2,000	5,000	5,000	3,000	0%
010-195-528-15-20	Group Insurance-Protective	23,593	17,800	18,600	11,700	18,600	18,600	15,600	15,600	(3,000)	-16%
	Unclassified										
010-199-515-55-10	Bad Debt Expense-PPT	3,593	8,778	21,854	7,183	7,089	12,000	5,200	5,200	(6,800)	-57%
010-199-515-55-15	Bad Debt Expense-Alarms	-	6,712	-	-	-	1,000	-	-	(1,000)	0%
010-199-519-51-10	Bldg, PP, In Marine & PPO	6,112	4,415	8,725	6,113	6,220	5,202	6,516	6,516	1,314	25%
010-199-519-51-15	Contractors Equipment	943	1,229	1,567	1,834	1,861	1,860	1,926	1,926	66	4%
010-199-519-51-20	Monies & Securities	1,097	2,141	1,773	1,773	1,773	1,862	1,862	1,862	0	0%
010-199-519-51-25	Auto Physical Damage	5,851	7,186	7,773	8,688	8,688	9,177	9,122	9,122	(55)	-1%
010-199-519-51-30	Boiler & Machinery	505	738	559	559	559	639	587	587	(52)	-8%
010-199-519-51-35	Comb Crime & Security/Treasurer Bond	500	1,285	1,264	-	1,575	1,575	1,654	1,654	79	5%
010-199-519-51-40	Worker Compensation Ins	76,615	57,105	81,136	110,974	110,974	105,053	104,490	104,490	(563)	-1%
010-199-592-70-10	Transfer to Liability Insurance Fund	100,000	68,400	71,570	-	106,148	106,148	95,533	85,000	(21,148)	48%
	Total Other General Government Expenditures	$ 501,474	$ 441,447	$ 486,118	$ 268,901	$ 570,718	$ 547,522	$ 515,647	$ 505,114	$ (42,408)	-8%

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Village Hall										
010-361-516-10-10	Salaries & Wages	$ 12,000	$ 12,161	$ 15,593	$ 8,579	$ 15,195	$ 15,671	$ 15,707	$ 15,707	$ 36	0%
010-361-516-15-15	FICA	918	930	1,193	656	1,162	1,199	1,202	1,202	3	0%
010-361-516-22-10	Electric/Natural Gas	56,561	72,136	66,673	40,019	63,000	63,000	65,000	65,000	2,000	3%
010-361-516-22-20	Water and Sewer	2,129	2,308	2,422	1,734	2,500	2,500	2,500	2,500	-	0%
010-361-516-23-10	Cleaning Services	20,822	21,752	24,154	17,811	25,500	26,300	26,300	22,200	(4,100)	-16%
010-361-516-23-15	Building Maint/Repairs	16,927	19,827	7,358	12,116	10,000	10,925	10,950	10,950	25	0%
010-361-516-35-10	Building Supplies	6,289	7,036	8,651	6,008	9,000	10,960	8,205	8,205	(2,755)	-25%
010-361-516-80-10	New/Replace Equipment	16,856	2,288	2,112	-	-	-	3,100	2,350	2,350	#DIV/0!
	Total Village Hall Expenditures	$ 132,502	$ 138,438	$ 128,155	$ 86,923	$ 126,357	$ 130,555	$ 132,964	$ 128,114	$ (2,441)	-2%

Police Department

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION:

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

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

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

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

SERVICES PROVIDED:

- 24 hours per day, 7 days per week, 365 days per year Police Patrol, 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 and software and other technology and physical resources.

Police Department

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 Budget
Chief of Police	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00
Lieutenant	4.00	4.00	4.00	4.00
Sergeant	4.00	3.63	4.00	4.00
Investigator	1.00	1.00	1.00	1.00
Crime Prevention Officer	1.00	1.00	1.00	1.00
Patrol Officer	14.00	13.54	14.00	13.00
Desk Officer	3.00	2.71	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	5.00	4.67	5.00	5.00
Crossing Guard	0.74	0.74	0.74	-
Executive Secretary	1.00	1.00	1.00	1.00
Total	38.74	37.28	38.74	37.00

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Calls for service	6,315	7,509	7,961	8,400
Part 1 crimes	483	465	472	490
Clearance rate	36%	59%	58%	60%
Adult arrests	477	502	626	670
Traffic accidents	235	233	219	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 and Patrol and Support Services.

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

Police Department

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.

Police Department

- 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.

Police Department

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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- 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

Police Department

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.

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 2009:

- Updated and replaced the police department's Local Area Computer Network (LAN) enabling current technology to be used and to establish a platform for future demands and opportunities to be carried across the internal network.

- Replaced one marked police squad and one administrative vehicle and equip them as needed for full police service consistent with the vehicle service designation.

- Replaced the existing in-squad computer and video recording systems with new technology that is far more efficient and capable to handle the current technologies being relied upon by the department.

- Replaced squad car light bars with current technology in new light bars that were paid largely by a grant received through a Alcohol Enforcement program grant.

- Had the newly purchased marked squad car equipped and outfitted at little to no expense to the department by Whelen manufacturing in exchange for our allowing them to use the vehicle in a trade show. In addition to the equipment placed into the squad car and its installation costs being covered, we received additional equipment that would serve to change out aging equipment on other vehicles in our fleet.

- We acquired equipment to support our digital recording of juveniles and other suspects and witnesses through a grant that we received through the department of justice. This approximately $17,000.00 grant also allowed us to enhance some of the equipment and technology associated with our network server and our IVACS video recording server that covers the booking room and sally port areas.

Police Department

- Through the award of a grant, we replaced all of the officer's traffic safety vests to meet the current NHTSA standards mandated by the Federal Government that we be in compliance with. This grant was approximately $900.00.
- Use available training opportunities to develop the department's employees to meet the needs of the community and the State and Federal standards set forth for the police department and its officers. This would include sending a Sergeant to a select Police Staff & Command School.
- Worked with the department chaplains in setting up, planning and hosting the IAPC (International Association of Police Chaplains) 3 day National conference this spring.
- Coordinated and completed planning and security for the Deer Run this year.
- Completed the Civil Disturbance gear outfitting and issuance to all officers. This program was initiated in 2002 and finally completed this year.
- Updated and replace the video camera recording of the Sally Port and Booking room.
- Conducted the Bicycle Rodeo, National Night Out and two Citizen Academies.
- Received an enclosed trailer of that was purchased and set up with 99% of the funds coming from donations. Once received, the trailer was set up and outfitted eventually allowing us to place it in use in late June of this year.
- Worked with Milwaukee County Mental Health and other county agencies to effect changes and implement those changes in their policies to our operating procedures.
- Officers visited and toured each of the businesses last year- a program that will continue.
- Current key holder information was once again, obtained from each business updating the information in our CAD Database.
- PO Schwoegler's engaged in several Neighbor Mediation sessions to successfully resolve issues that may not be violations but affect our citizens.
- Coordination with Probation and Parole as well as representatives from the Sex Offender Registry when they require our agencies assistance
- Danny Gokey American Idol appearance event
- Development of the ASL training program and ensuring all ASL's are trained
- Department members participated in the Glendale full scale ICS exercise.
- Outfitted (2) patrol cars with Incident Command materials (and trailer) to assist supervisors with managing larger scenes.
- Continued NIMS (National Incident Management System) training of police dept and village/school staff.

Police Department

- Evaluated and updated the department's mission statement.
- POLICE DEPARTMENT GRANT ACTIVITY DURING 2009

Grant Identification/Donor Identification	Purchased Items	Amount
BOTS Alcohol Enforcement Program	Police Equipment – Light bar replacement. Overtime Expenditure Reimbursement	$5000.00 $10,000.00
AAA Traffic Safety Grant	Hi-VIS NHTSA/ANSO 207 Compliant Safety Vests	$855.00
DOJ – Juvenile Recording Grant	Digital Recorders, SAN Storage Space, DVD Copier, In-Squad back seat cameras and Microphones	$17,471.00
Whelen Squad Car Demo	Squad car equipment, light bars, consoles, siren & Controller, computer mounts, installation, additional	$6000.00
ICS Command Trailer Donations: Brown Deer Foundation BD Jr. Women's Club Gourmet Source Foods Dr. Levine Milsco Tapco	Trailer, Equipment and Accessories to include, cabinets, shelving, countertops, paint, generator(s), etc…	$5,000.00 $500.00 $1,100.00 $1,000.00 $1,500.00

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Achieve and maintain full staffing levels and services 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. Activate available technology and tools through the update in the dispatch center.
- 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.
- Have the police department's firing range decontaminated and repaired to enable its continued use.
- Prepare to effectively address law enforcement concerns and issues associated with a depressed economy and an increased level of out or work employees in our population.

Police Department

BUDGET SUMMARY:

- The 2010 Manager's recommended budget for salaries has been decreased from the 2009 budget. This decrease was achieved by not filling the currently vacant police officer position.
- The part-time temporary wages which consisted of wages for the school crossing guards have been eliminated.
- The 2010 Wisconsin retirement expenditures are expected to increase as the mandatory contribution rate changed from 15.5% of salaries in 2009 to 17.7% of salaries in 2010.
- The budget for group insurance for the police department is expected to increase due to a 5.5% increase in health insurance rates and to reflect the costs of buying down sick leave. The sick leave buy down was not budgeted in 2009.
- The expenditures for technical services have been increased due to contracted rates for service. This account includes costs for IVACS $5,700, Pro-Phoenix $26,667, AT&T $8,453, Air Cards $3,840, network support services $14,000, ID networks support $3,500, Symantec $2,541, Phoenix $2,600, and Masterlink $19,695.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Police Department										
010-210-521-10-10	Salaries & Wages	$ 1,973,164	$ 2,146,206	$ 2,245,176	$ 1,619,261	$ 2,308,310	$ 2,394,528	$ 2,395,403	$ 2,348,048	$ (46,480)	-2%
010-210-521-11-10	Part-time/Temporary	16,100	16,646	17,448	11,193	17,305	17,305	17,325	-	(17,305)	-100%
010-210-521-12-10	Additonal Pay	34,315	34,358	33,586	7,079	38,500	38,500	38,500	38,500	-	0%
010-210-521-12-20	Uniform Allowance	13,655	17,708	15,537	8,754	16,125	17,300	18,225	18,225	925	5%
010-210-521-14-00	Overtime	44,133	51,249	26,344	22,849	40,000	45,000	45,000	45,000	-	0%
010-210-521-15-10	WI Retirement	298,396	320,029	331,288	235,616	369,956	384,094	421,983	413,601	29,507	8%
010-210-521-15-15	FICA	155,417	162,630	170,151	121,548	183,915	190,893	190,961	186,013	(4,880)	-3%
010-210-521-15-20	Group Insurance	369,073	461,990	456,367	364,062	471,130	494,803	528,083	528,083	33,280	7%
010-210-521-20-25	Employment Services	1,346	809	2,090	1,508	1,335	2,400	2,400	2,400	-	0%
010-210-521-20-35	Technical Services	40,262	50,451	49,293	51,212	56,300	75,986	86,996	86,996	11,010	14%
010-210-521-24-10	Equipment Maintenance Services	13,115	11,607	20,501	12,752	20,000	20,000	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	9,575	14,972	9,619	5,968	10,000	10,500	10,500	10,500	-	0%
010-210-521-30-30	Service Fees	3,835	4,733	5,366	4,132	5,366	6,120	6,120	6,120	-	0%
010-210-521-30-45	Photographic Supplies	-	193	1,225	832	1,500	1,500	1,500	1,500	-	0%
010-210-521-34-10	Fuel, Oil and Lubricants	36,306	38,567	48,415	25,210	38,000	52,000	52,000	50,000	(2,000)	-4%
010-210-521-34-20	Vehicle Supplies	1,757	1,511	1,925	1,546	1,770	1,775	1,775	1,775	-	0%
010-210-521-34-35	Uniforms/Coveralls	4,038	9,239	9,002	6,355	7,500	9,000	9,000	9,000	-	0%
010-210-521-34-40	Employee Recognition	174	103	274	72	399	200	200	200	-	0%
010-210-521-35-10	Building Supplies	134	-	-	-	-	-	-	-	-	0%
010-210-521-35-20	Vehicle Repair/Maint Supplies	26,595	11,773	12,498	8,678	18,000	11,265	11,265	11,265	-	0%
010-210-521-39-25	Crime Prevention Supplies	1,409	3,125	1,662	1,013	2,000	2,000	2,000	2,000	-	0%
010-210-521-39-30	Investigation Supplies	3,195	3,883	2,559	1,925	3,200	4,000	4,000	4,000	-	0%
010-210-521-39-35	K-9 Program	1,015	576	1,020	477	800	800	800	800	-	0%
010-210-521-39-40	Ammunition	5,000	4,944	5,073	7,230	5,100	6,500	6,500	6,500	-	0%
010-210-521-39-50	Confinement Costs	22	1	48	125	125	250	250	250	-	0%
010-210-521-45-10	Professional Memberships	725	832	1,070	1,216	1,096	1,000	1,000	1,000	-	0%
010-210-521-45-20	Professional Periodicals	671	1,541	983	150	550	870	500	500	(370)	-43%
010-210-521-45-30	Professional Training	12,812	11,585	12,129	8,155	13,500	13,650	13,650	12,500	(1,150)	-8%
010-210-521-45-40	Mileage Reimbursement	111	-	-	-	-	-	-	-	-	#DIV/0!
	Total Police Department Expenditures	$ 3,066,350	$ 3,381,261	$ 3,480,774	$ 2,528,918	$ 3,631,782	$ 3,802,439	$ 3,886,136	$ 3,804,976	$ 2,537	0%

Fire and Emergency Government

PROGRAM MANAGER: North Shore Fire Department

PROGRAM DESCRIPTION:

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

The Village has some indirect oversight of the North Shore Fire Department through its Board of Directors. The NSFD's Board is comprised of one representative from each of the seven member communities. The role of the Board of Directors is to set policy, approve the budget, assist in long range planning and negotiate labor and management contracts. The goal of the NSFD is to operate more economically by sharing staff, equipment, and resources than each community would be able to achieve individually.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Fire Department										
010-220-522-24-10	Equipment Maintenance Services	$ 204	$ 204	$ 206	$ 89	$ 220	$ 220	$ 300	$ 300	$ 80	36%
010-220-522-26-20	Zone A Emergency Government	1,313	187	-	-	-	1,400	-	-	(1,400)	-100%
010-220-522-26-30	EMS Grant Distribution	-	13,232	13,142	-	-	13,230	13,230	13,230	-	0%
010-220-522-26-40	Fire Dues Distribution	-	32,902	46,342	33,078	33,078	-	-	-	-	0%
010-220-522-26-50	NSFD Dispatch Services	65,619	68,532	72,164	78,000	78,000	75,051	81,401	81,401	6,350	8%
010-220-522-26-55	NSFD Contribution	1,788,776	1,816,009	1,869,292	1,923,512	1,923,512	1,923,513	1,942,749	1,942,749	19,236	1%
	Total Fire Department Expenditures	$ 1,855,912	$ 1,931,066	$ 2,001,146	$ 2,034,679	$ 2,034,810	$ 2,013,414	$ 2,037,680	$ 2,037,680	$ 24,266	1%

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 polices established by the Village Board to provide for the health, safety and welfare of the Village residents by providing a clean environment with proper public improvements in a just, equitable and cost effective manner.

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

SERVICES PROVIDED:

- **Administration of Public Works, Refuse/Recycling, Sanitary, Stormwater**
  - 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

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, stormwater, sanitary vehicles/equipment, as well as other General Fund Departments

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

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.

Public Works Department

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 Budget
Superintendent	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	1.00	1.00
Laborer/Driver	6.00	6.00	6.00	6.00
Stormwater Technician	1.00	1.00	1.00	1.00
Sanitary Technician	1.00	1.00	1.00	1.00
Recycling Center Attendant (2)	0.45	0.47	0.45	0.47
Seasonal Hire (4)	0.67	0.46	0.67	0.46
Total (FTE)	13.12	12.93	13.12	12.93

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Street miles maintained	54	54	55	55
Snowfall saltings/plowing events	21	37	30	28
Trees trimmed	125	81	120	140
Tons of refuse removed	3,686	2,255	2,300	2,400
Refuse carts replaced	-	352	550	550

OBJECTIVES ACCOMPLISHED IN 2009:

- Reduction in road salt use
- Initiated Ash Tree Replacement Program and complete the Emerald Ash Borer Readiness Plan

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- 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 Winter Operations Supplies – 43% increase in road salt
- Increase in Refuse Collection/Disposal – 8% contract increase and 220% increase in State Fees

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Public Works										
	Administration										
010-310-531-10-10	Salaries & Wages	$ 188,090	$ 210,896	$ 195,297	$ 147,840	$ 131,489	$ 134,332	$ 155,510	$ 155,510	$ 21,178	16%
010-310-531-11-10	Temporary Laborers	-	198	3,492	1,349	12,455	12,455	9,120	-	(12,455)	-100%
010-310-531-12-20	Uniform Allowance	1,468	1,547	1,420	908	1,575	1,800	1,575	1,575	(225)	-13%
010-310-531-14-00	Overtime	1,253	499	1,823	1,582	2,000	500	500	500	-	0%
010-310-531-15-10	WI Retirement	20,900	24,605	21,910	16,144	14,970	14,725	17,161	17,161	2,436	17%
010-310-531-15-15	FICA	14,961	16,879	15,601	11,502	10,799	11,229	12,632	11,935	706	6%
010-310-531-15-20	Group Insurance	51,224	72,726	54,172	50,988	43,423	42,006	49,850	49,850	7,844	19%
010-310-531-20-25	Employment Services	788	-	-	-	-	500	-	-	(500)	-100%
010-310-531-30-10	Office Supplies	233	598	396	112	500	500	500	500	-	0%
010-310-531-30-20	Communications	2,716	2,849	3,903	2,664	3,500	3,500	3,500	3,500	-	0%
010-310-531-45-10	Professional Memberships	125	84	80	42	80	120	120	120	-	0%
010-310-531-45-20	Professional Periodicals	-	-	-	-	-	80	80	80	-	0%
010-310-531-45-30	Professional Training	228	260	528	110	500	1,500	1,200	1,200	(300)	-20%
010-310-531-90-35	Operationas Allocation-Recycling	(5,756)	-	-	-	-	-	-	-	-	#DIV/0!
	Total Administration Expenditures	276,230	331,141	298,621	233,241	221,291	223,247	251,748	241,931	18,684	8%
	Streets/Traffic Operations										
010-311-531-10-10	Salaries & Wages	28,286	20,517	35,709	18,987	26,412	26,933	31,599	31,599	4,666	17%
010-311-531-14-00	Overtime	-	-	-	-	-	300	300	300	-	0%
010-311-531-15-10	WI Retirement	2,982	2,173	3,762	1,926	2,747	2,702	3,509	3,509	807	30%
010-311-531-15-15	FICA	2,123	1,531	2,632	1,396	2,021	2,060	2,440	2,440	380	18%
010-311-531-15-20	Group Insurance	6,848	3,935	8,932	4,782	7,968	7,708	10,129	10,129	2,421	31%
010-311-533-22-10	Street Lighting - Electric Service	40,945	39,740	36,798	19,428	38,639	41,000	41,000	41,000	-	0%
010-311-533-22-15	Street Lighting - TID #2	15,235	28,393	19,041	7,560	22,147	20,000	20,000	10,000	(10,000)	-50%
010-311-533-23-20	Turf Maintenance	59,778	58,913	50,149	26,623	50,000	50,000	50,000	40,000	(10,000)	-20%
010-311-533-23-25	Pavement Marking Services	8,678	10,957	5,713	3,580	12,000	12,000	12,000	11,000	(1,000)	-8%
010-311-533-29-50	Equipment Rental	4,472	125	-	113	-	800	800	500	(300)	-38%
010-311-533-35-30	Tools & Supplies	215	859	3,697	-	100	100	100	-	(100)	-100%
010-311-533-37-10	Operations Material & Supplies	16,777	17,315	16,045	9,754	15,000	15,000	15,000	11,000	(4,000)	-27%
010-311-533-37-15	Street Signs & Supplies	3,818	6,791	1,477	4,174	7,000	7,000	7,000	6,500	(500)	-7%
	Total Streets/Traffic Operations Expenditures	190,157	191,249	183,954	98,323	184,034	185,603	193,877	167,977	(17,626)	-9%

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Sidewalk Operations										
010-312-534-10-10	Salaries & Wages	703	4,853	4,636	-	4,802	4,897	4,514	4,514	(383)	-8%
010-312-534-15-10	WI Retirement	73	514	491	-	490	491	497	497	6	1%
010-312-534-15-15	FICA	52	358	329	-	367	375	345	345	(30)	-8%
010-312-534-15-20	Group Insurance	207	1,349	1,666	-	1,449	1,401	1,447	1,447	46	3%
010-312-534-29-50	Equipment Rental	402	-	-	-	750	750	750	750	-	0%
010-312-534-37-10	Operations Material & Supplies	-	2,863	1,236	-	4,000	5,000	5,000	2,000	(3,000)	-60%
	Total Sidewalk Operations Expenditures	1,437	9,937	8,359	-	11,858	12,914	12,553	9,553	(3,361)	-26%
	Winter Operations										
010-313-531-10-10	Salaries & Wages	26,985	55,205	68,652	24,896	57,626	58,764	57,554	57,554	(1,210)	-2%
010-313-531-14-00	Overtime	-	-	25,130	10,516	21,032	25,000	25,000	20,000	(5,000)	-20%
010-313-531-15-10	WI Retirement	2,807	5,714	10,043	3,683	8,180	8,711	9,081	8,531	(180)	-2%
010-313-531-15-15	FICA	1,990	3,982	6,988	2,592	6,017	6,408	6,315	5,933	(475)	-7%
010-313-531-15-20	Group Insurance	7,183	12,172	19,336	11,294	17,384	16,817	18,450	18,450	1,633	10%
010-313-533-29-50	Equipment Rental	-	-	27	-	-	-	-	-	-	#DIV/0!
010-313-533-35-20	Vehicle Repair/Maint Supplies	3,229	5,237	6,177	956	4,500	4,500	4,500	4,500	-	0%
010-313-533-35-30	Tools & Supplies	37	54	111	380	380	-	-	-	-	#DIV/0!
010-313-533-37-10	Operations Material & Supplies	42,264	44,818	60,332	46,225	47,000	45,550	63,250	63,250	17,700	39%
	Total Winter Operations Expenditures	84,495	127,182	196,796	100,542	162,119	165,750	184,150	178,218	12,468	8%
	Forestry Operations										
010-317-561-10-10	Salaries & Wages	35,982	29,196	26,289	36,876	63,628	64,885	56,426	56,426	(8,459)	-13%
010-317-561-14-00	Overtime	-	63	61	-	-	-	60	60	60	#DIV/0!
010-317-561-15-10	WI Retirement	3,758	2,779	2,592	3,454	6,617	6,509	6,213	6,213	(296)	-5%
010-317-561-15-15	FICA	2,674	2,157	1,959	2,725	4,868	4,964	4,321	4,321	(643)	-13%
010-317-561-15-20	Group Insurance	8,325	5,320	5,373	9,434	19,195	18,568	18,088	18,088	(480)	-3%
010-317-561-29-50	Equipment Rental	4,890	6,500	2,350	-	2,500	2,500	2,500	500	(2,000)	-80%
010-317-561-35-30	Tools & Supplies	318	385	-	441	400	400	400	400	-	0%
010-317-561-37-10	Operations Material & Supplies	4,537	12,211	5,551	4,385	4,650	4,650	4,650	2,400	(2,250)	-48%
	Total Forestry Operations Expenditures	60,484	58,611	44,175	57,315	101,858	102,476	92,658	88,408	(14,068)	-14%

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Municipal Complex										
010-319-516-22-10	Natural Gas/Electric Service	18,794	21,558	24,683	17,442	21,000	28,000	28,000	28,000	-	0%
010-319-516-22-20	Sewer/Water Services	1,770	1,810	1,837	1,432	1,850	1,850	1,850	1,850	-	0%
010-319-516-23-10	Cleaning Services	2,108	2,020	1,910	1,684	2,284	2,000	2,000	2,000	-	0%
010-319-516-35-10	Building Supplies	617	1,569	770	539	1,000	1,000	1,000	1,000	-	0%
010-319-516-35-45	Building Maint/Repair Supplies	6,789	5,450	5,969	3,148	6,000	6,000	6,000	5,000	(1,000)	-17%
010-319-533-10-10	Salaries & Wages	78,733	78,555	89,175	66,956	108,648	110,795	102,018	102,018	(8,777)	-8%
010-319-533-14-00	Overtime	-	-	-	-	-	100	100	100	-	0%
010-319-533-15-10	WI Retirement	7,360	6,824	9,439	6,915	11,299	11,114	11,233	11,233	119	1%
010-319-533-15-15	FICA	5,256	4,781	6,596	4,899	8,312	8,475	7,812	7,812	(663)	-8%
010-319-533-15-20	Group Insurance	20,487	18,729	26,135	23,003	32,776	31,706	32,703	32,703	997	3%
010-319-533-34-10	Fuel, Oil & Lubricants	31,420	42,262	53,485	22,023	48,000	45,000	45,000	45,000	-	0%
010-319-533-34-30	Safety Supplies	2,420	2,415	2,528	975	2,300	2,300	2,300	1,000	(1,300)	-57%
010-319-533-34-35	Uniforms/Coveralls	799	599	744	507	800	800	800	800	-	0%
010-319-533-35-20	Vehicle Repair/Maint Supplies	20,843	20,996	24,586	12,180	19,500	19,500	19,500	19,500	-	0%
010-319-533-35-30	Tools & Supplies	1,371	1,439	1,828	766	1,900	1,900	1,900	1,900	-	0%
010-319-533-35-40	Equip Repair/Maint Supplies	13,496	15,259	8,124	8,591	12,000	8,500	8,500	8,500	-	0%
	Total Municipal Complex Expenditures	212,263	224,266	257,808	171,060	277,669	279,040	270,716	268,416	(10,624)	-4%
	Refuse & Recycling										
010-320-536-10-10	Salaries & Wages	2,191	-	5,161	6,676	2,161	2,204	7,674	7,674	5,470	248%
010-320-536-15-10	WI Retirement	229	-	513	654	225	221	844	844	623	282%
010-320-536-15-15	FICA	156	-	378	487	165	169	587	587	418	247%
010-320-536-15-20	Group Insurance	700	-	1,330	2,167	652	631	2,460	2,460	1,829	290%
010-320-536-29-10	Refuse Collection	356,023	368,800	374,298	275,884	395,100	375,000	438,000	438,000	63,000	17%
010-320-536-29-10	Refuse Collection - School	-	-	-	-	-	-	(39,420)	(39,420)	(39,420)	#DIV/0!
	Total Refuse & Recycling Expenditures	359,299	368,800	381,680	285,868	398,303	378,225	410,145	410,145	31,920	8%
	Total Public Works Expenditures	$ 1,184,365	$ 1,311,186	$ 1,371,393	$ 946,349	$ 1,357,132	$ 1,347,255	$ 1,415,847	$ 1,364,648	$ 17,393	1%

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

Community Services

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 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	0.75	1.00
Electrical Inspector	0.16	0.22	0.75	0.22
Administrative Assistant	1.00	1.00	1.00	1.00
Total	5.16	5.22	5.50	5.22

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 YTD
Permits issued	293	310	185
Certificates of Compliance issued	135	105	83
Conditional Use Permits issued	5	3	1
Development agreements	8	4	2
Zoning violations investigated*	22	41	42

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

OBJECTIVES ACCOMPLISHED IN 2009:

- Designed, bid, managed and administered a simplified water main relay project. The project was completed within budget and during a much shorter timer frame than previous relay projects, thereby allowing the streets to be repaved during the summer rather than the fall.

- Designed, bid, managed and administered the 2008 Street Reconstruction Program, which included the addition of the paving of a School District parking lot, allowing them to take advantage of the Village's competitive bid prices.

- Bid, managed and administered the 2008 Beaver Creek Streambank Stabilization and Drainage Ditch Reconstruction Project, which continued the successful series of creek/ditch rehabilitation projects.

- Bid, managed and administered the 2008 Beaver Creek Stormwater Treatment Devices Installation Project, which also included the administration of a $150,000 DNR grant. This was the fourth consecutive year the Village has received a $150,000 DNR stormwater grant.

Community Services

- Continued proactive, practical, and respected approach to zoning, property maintenance, and code enforcement throughout the community.
- Guide the completion of planning for the streetscape design in the Original Village area and begin project implementation.
- Work to institute goals of the new Village Comprehensive Plan including; develop a Park and Recreation Plan, create a mixed-use zoning district and to codify sustainable development practices.
- Conducted numerous property maintenance inspections with follow-up orders to continue efforts in maintaining the Department's proactive enforcement of property maintenance violations.

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Continue to design, 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.
- Continue professional education advancement and involvement in professional organizations to allow for the highest level of decision making in specifying materials and methodology for high quality public improvement and private development projects.
- 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.
- Completed 24 AICP certification/continuing education maintenance credits.
- Finalized and secured adoption of the Village's Comprehensive Plan.
- Provided staff support to the Plan Commission and Community Development Authority. Coordinated ongoing redevelopment projects including Jewish Family Services, TAPCO, River Revitalization/Southbranch Creek Stabilization, and Milwaukee County bike trail extension.
- Establish a proactive, practical and respected approach to the Code enforcement of property maintenance and zoning regulations within the community.
- Promote improvements in the area of electronic information technology to improve efficiency and better serve our customers.

Community Services

- Monitor and upgrade Fee Schedules for Building, Plumbing, Electrical and H.V.A.C. Permits to maintain an income to service ratio which minimizes operating costs assessed to the taxpayers for Building Inspection services. Upgrade application forms and Inspection reports to be more user friendly and efficient.

- Continue education and association activity in order to keep abreast of regulatory changes and maintain required certifications.

- Implement permitting software program to increase the efficiency of processing permits, which will include tracking of inspection information and project progress.

- Implement electronic on-line permitting application process to include electronic fee payment.

- Implement acceptable process for allowing payment of all fees by use of a charge or debit card, charging a service fee to cover our additional cost to accept the payment.

BUDGET SUMMARY:

- The 2010 budget for the salary account was reduced to continue to operate with a part-time/temporary individual as the electrical inspector.

- "Professional Services" account has been trimmed even with two new expenses being incurred (Online hosting fees for the Web GIS and Village Code)

- Increase in the "State Inspections" account due to mandated bridge inspections that occur every other year

- "Professional Training" account budget was decreased to 2009 projected levels.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Community Services										
010-360-531-10-10	Salaries & Wages	$ 281,728	$ 282,949	$ 279,643	$ 203,790	$ 287,955	$ 299,672	$ 314,123	$ 285,107	$ (14,565)	-5%
010-360-531-11-15	Building Board	1,025	900	1,150	1,050	1,800	1,800	1,800	1,800	-	0%
010-360-531-15-10	WI Retirement	28,109	30,035	28,684	23,297	29,947	31,166	34,554	31,362	196	1%
010-360-531-15-15	FICA	20,142	21,174	20,958	13,244	22,166	22,926	24,168	21,948	(978)	-4%
010-360-531-15-20	Group Insurance	58,533	89,475	73,660	80,755	88,104	92,562	92,077	92,077	(485)	-1%
010-360-531-20-20	Professional Services	(3,893)	2,500	7,873	8,981	8,000	10,300	9,400	9,400	(900)	-9%
010-360-531-26-50	State Inspections	-	3,200	3,200	3,200	3,200	3,200	4,450	4,450	1,250	39%
010-360-531-30-10	Office Supplies	2,860	1,675	2,500	938	1,000	1,350	1,500	1,500	150	11%
010-360-531-35-20	Vehicle Repair/Maint Supplies	851	1,421	1,463	-	500	750	650	650	(100)	-13%
010-360-531-45-10	Professional Memberships	1,005	915	868	958	1,328	1,328	1,218	1,218	(110)	-8%
010-360-531-45-20	Professional Periodicals	93	212	635	30	678	678	610	610	(68)	0%
010-360-531-45-30	Professional Training	2,725	3,650	4,497	1,755	3,500	5,015	5,770	3,500	(1,515)	-30%
010-360-531-45-40	Mileage Reimbursement	822	597	391	142	820	820	970	970	150	18%
010-360-531-80-10	New/Replace Equipment	-	408	111	-	-	-	-	-	-	0%
	Total Community Services Expenditures	$ 394,000	$ 439,111	$ 425,633	$ 338,140	$ 448,998	$ 471,567	$ 491,290	$ 454,592	$ (16,975)	-4%

Recreation Department

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

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

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

SERVICES PROVIDED:

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

Recreation Department

STAFFING:

Position (FTE)	2008 Actual	2009 Actual	2009 Budget	2010 Budget
Park and Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Part-time Clerk	0.26	0.26	0.26	0.26
Total	3.26	3.26	3.26	3.26

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

DEPARTMENT ACTIVITY MEASURES:

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

OBJECTIVES ACCOMPLISHED IN 2009:

- Begin to research the cost, equipment types and replacement of Play Structure in Village Park
- Work with School District to offer programming to Middle School students on the early release days of the school calendar
- Support the quality of life in Brown Deer by providing quality, affordable program for youth, adults and seniors
- Research new programs that will fit recreational and educational needs of the Village
- New programs; Middle School Early Release Program, Family Art Workshop, Dean After School Program with Solar Recreation, Fuse, Get Real Weight Management, Girls Softball Pitching Clinic, Falcon Basketball Camp, Halloween Workshop and Movie, L.I.F.E. After 55, Water Fitness, Water Safety Instructor Course, Summer All Day Summer Playground
- Increased enrollments in Summer Playground and Youth Sports Club programs

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Turf repairs to the 3 soccer fields at Fairy Chasm Park
- Finalize location, cost, and equipment types for a skateboard park
- Continue research on the cost, equipment types for the replacement of the Play Structure in Village Park

Recreation Department

- 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.

BUDGET SUMMARY:

- The wages for the part-time clerk position were moved to the Recreation Program Fund. All recreation program fees will increase and all current instructor and seasonal staff pay will be frozen. This will impact the number of programs offered by the department, because clerk hours will be dictated by available funds.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Park & Recreation										
010-530-553-10-10	Salaries & Wages	$ 107,699	$ 126,177	$ 134,950	$ 98,350	$ 139,106	$ 137,546	$ 137,787	$ 137,787	$ 241	0%
010-530-553-11-10	Part-Time Temporary	2,567	4,011	4,269	3,543	5,311	5,130	5,265	-	(5,130)	-100%
010-530-553-14-00	Overtime	-	56	70	-	-	-	-	-	-	#DIV/0!
010-530-553-15-10	WI Retirement	11,234	13,491	14,560	10,745	14,467	14,305	15,736	15,157	852	6%
010-530-553-15-15	FICA	8,316	9,819	10,521	7,671	11,048	10,915	10,943	10,541	(374)	-3%
010-530-553-15-20	Group Insurance	23,788	27,679	28,613	28,349	30,848	30,507	32,379	32,379	1,872	6%
010-530-553-20-40	Printing Services	425	849	495	584	600	900	900	900	-	0%
010-530-553-30-10	Office Supplies	1,129	514	1,341	580	1,000	1,250	1,250	1,250	-	0%
010-530-553-34-10	Fuel, Oil & Lubricants	90	-	677	-	600	300	300	300	-	0%
010-530-553-35-20	Vehicle Maintenance	-	31	13	-	100	250	200	200	(50)	-20%
010-530-553-45-10	Professional Memberships	330	624	95	340	270	300	290	290	(10)	-3%
010-530-553-45-20	Professional Periodicals	28	26	78	-	88	88	85	85	(3)	-3%
010-530-553-45-30	Professional Training	807	1,599	1,334	290	1,500	2,875	2,050	2,050	(825)	-29%
010-530-553-45-40	Mileage Reimbursement	1,198	928	659	843	800	1,260	1,260	1,260	-	0%
	Total Park & Recreation Expenditures	$ 157,611	$ 185,804	$ 197,674	$ 151,295	$ 205,738	$ 205,626	$ 208,445	$ 202,199	$ (3,427)	-2%

Other Financing Uses

PROGRAM MANAGER: Village Manager / Comptroller-Treasurer

PROGRAM DESCRIPTION:

Other Financing Uses represent non-annual items which are similar to expenditures, but for accounting purposes are segregated due to their special nature. Typical General Fund transactions classified as Other Financing Uses for the Village include transfers to other funds. There are no transfers out budgeted in the General Fund for 2010.

Village of Brown Deer
General Fund Expenditures
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	5/31/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Other Financing Uses										
010-199-592-60-10	Transfer to Utility Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
010-199-592-80-10	Transfer to Other Funds	-	14,437	6,217	13,600	13,600	-	-	-	-	#DIV/0!
010-199-592-20-10	Transfer to Debt Service	-	-	66,000	-	-	-	-	-	-	#DIV/0!
	Total Other Financing Uses Expenditures	$ -	$ 14,437	$ 72,217	$ 13,600	$ 13,600	$ -	$ -	$ -	$ -	#DIV/0!

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

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.

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

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

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 2010 Recycling Fund budget includes two part-time recycling attendants totaling approximately .47 FTE and 3.47% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Homes served	3,351	3,394	3,401	3,414
Tons Recyclables Collected	989	1,033	964	980
Tons Yard Waste processed	682	813	600	600
Tons Electronics Collected	8	13	13	12
Containers replaced	By WM	3,394	18	24

OBJECTIVES ACCOMPLISHED IN 2009:

- Recycling enforcement program with Veolia and staff notices.

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Revise electronics, waste oil, and mulch services

Recycling Fund

BUDGET SUMMARY:

- The Village received notification that the State Recycling Efficiency Incentive Program will no longer be funded. The Village received approximately $6,500 through this program in 2009.

- Revenues received for the sale of recycling materials decreased substantially in 2009. The Village anticipates some increase from 2009 levels in this revenue during 2010 but it is not expected to return to 2010 levels.

- Miscellaneous revenue includes anticipated billings to the Brown Deer School District for their recycling charges.

- Increase in Recycling Collection/Disposal – 8% contract increase

- Due to increase service fees for recycling and losses in state grant revenues the Village will need to increase recycling fees. The 2010 budget reflects an increase of $23 per household for 2010.

Village of Brown Deer
Recycling Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
135-000-435-40-10	Recycling Grant	$ 56,537	$ 56,477	$ 71,413	$ 64,281	$ 64,281	$ 72,000	$ 64,000	$ (8,000)	-11%
135-000-435-40-15	REI Grant	8,345	8,258	7,571	6,529	6,529	-	-	-	#DIV/0!
135-000-464-20-10	Recycling Fees	149,753	149,737	158,457	183,825	183,825	182,250	277,780	95,530	52%
135-000-464-20-15	Recycling Cart Purchases	-	-	-	191,090	191,090	189,500	-	(189,500)	-100%
135-000-464-20-20	Sale of Recycling Material	23,398	26,163	18,370	36	1,000	22,000	11,000	(11,000)	-50%
135-000-481-00-10	Investment Interest	-	-	5,290	2,362	2,865	5,000	2,500	(2,500)	-50%
135-000-482-00-50	Miscellaneous Revenue	939	3,551	3,631	3,960	3,850	1,400	18,118	16,718	1194%
	Total Revenues	238,972	244,186	264,731	452,083	453,440	472,150	373,398	(98,752)	-21%
Expenditures										
135-320-536-10-10	Salaries & Wages	12,904	8,750	18,755	6,634	10,205	10,584	20,313	9,729	92%
135-320-536-11-10	Part-Time/Temporary	7,953	7,607	7,953	5,478	9,004	9,004	8,052	(952)	-11%
135-320-536-15-10	WI Retirement	1,342	927	1,988	678	1,061	1,965	2,234	269	14%
135-320-536-15-15	FICA	1,567	1,228	1,974	903	1,469	1,498	2,170	672	45%
135-320-536-15-20	Group Insurance	2,785	1,878	5,591	1,782	5,795	5,807	6,512	705	12%
135-320-536-20-40	Public Notices/Advertising	425	144	-	-	-	400	500	100	25%
135-320-536-22-10	Utilities	70	-	-	-	-	80	90	10	13%
135-320-536-26-75	Admin Charges	-	-	-	-	7,200	7,200	23,823	16,623	231%
135-320-536-29-15	Yard Waste Collection	42,363	30,736	58,260	46,436	102,000	112,000	112,000	-	0%
135-320-536-29-20	Recycling Services	119,717	136,557	166,946	100,809	143,000	150,000	161,000	11,000	7%
135-320-536-29-30	Landfill Fees	22	-	-	-	-	1,000	1,000	-	0%
135-320-536-29-50	Equipment Rental	11,774	8,529	8,480	-	10,000	10,000	9,000	(1,000)	-10%
135-320-536-30-10	Office Supplies	50	-	-	-	-	-	100	100	#DIV/0!
135-320-536-35-45	Repair & Maintenance Supplies	77	1,219	37,332	197	700	700	700	-	0%
135-320-536-37-10	Operating Supplies	60	-	-	-	-	-	100	100	#DIV/0!
135-320-536-45-10	Subscriptions & Dues	805	964	1,440	1,978	2,378	1,450	2,000	550	38%
135-320-536-45-20	Publications/Education	603	1,217	4,022	645	1,500	2,000	2,000	-	0%
135-320-536-45-30	Professional Training	25	129	-	20	300	500	400	(100)	-20%
135-320-536-50-90	Container Replacement	-	-	195,832	-	-	-	-	-	#DIV/0!
135-320-536-54-10	Depreciation	1,614	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	204,156	199,885	508,572	165,560	294,612	314,188	351,994	37,806	12%
Revenues Over/(Under) Expenditures		34,816	44,301	(243,841)	286,523	158,828	157,962	21,404	$ (136,558)	-86%
Beginning Fund Balance		36,524	71,340	115,641	(128,200)	(128,200)	(128,200)	30,628		
Ending Fund Balance		$ 71,340	$ 115,641	$ (128,200)	$ 158,323	$ 30,628	$ 29,762	$ 52,032		
Fund balance as a Percentage of Expenditures						10.40%	9.47%	14.78%		
Fund Balance Low Range 15%						$ 44,192	$ 47,128	$ 52,799		
Fund Balance High Range 25%						$ 73,653	$ 78,547	$ 87,999		

North Shore Health Department

PROGRAM MANAGER: Health Officer

PROGRAM DESCRIPTION:

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

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

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

SERVICES PROVIDED:

General Health Department Services:

- Communicable disease control and prevention
- Immunizations
- Environmental health surveillance and mitigation
- Grant programs (public health preparedness, physical activity and nutrition, tobacco control, radon testing, 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

North Shore Health Department

STAFFING:

Position (FTE)	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Public Health Nurses	3.00	3.00	3.00	3.00
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
Total	5.98	5.98	5.98	5.98

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Immunizations administered		2,013	3,000	2,100
Food facilities inspected	212	216	220	220
Food licenses issued	208	203	210	210
Communicable diseases investigated	297	339	700	700
Community event participation	9	17	23	23

OBJECTIVES ACCOMPLISHED IN 2009:

- Increased the Department's community involvement and visibility through 5 additional organized outreach efforts.
- Improved emergency event preparedness through planning, participation and evaluation in 3 drills.
- Revised the Department's website. Updated the website at least twice a month.
- Developed an isolation and quarantine ordinance.
- Implemented a worksite wellness program in 6 locations.
- Trained sanitarian as a certified lead risk assessor.
- Continued sanitarian's education/training to further environmental health knowledge and remain current on information.

North Shore Health Department

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Implement inspection and licensing software.
- Increase awareness of radon levels in homes and promote testing by providing at least 50 short and long term test kits to homeowners.
- Continue to improve and practice emergency event preparation through participation in at least 3 drills or exercises.
- Evaluate effectiveness of H1N1 immunization program through epidemiological review of disease incidence and vaccine uptake.
- Continue to increase community involvement by participating in at least 5 additional community events in 2010.

BUDGET SUMMARY:

- The 2010 budgeted revenues include an increase in permit fees of 19%. This increase reflects a fee increase that began in 2008 but was not included in the 2009 budgeted amounts.
- The 2010 budget shows a 17% increase in group insurance. This increase is a combination of a 5.5% increase in health insurance rates combined with a contribution made to employee HRA accounts which was not budgeted in 2009. This benefit was added in 2007 but not previously budgeted.
- Administrative charges from the Village of Brown Deer were increased in 2010. The 2009 budget included an administrative fee which was 50% of the calculated fee. In 2010 the entire administrative fee was charged. The administrative charge is for shared costs such as building upkeep, maintenance and cleaning services, accounting, auditing, worker's compensation, liability coverage, computer network and maintenance costs, department oversight and management, and legal fees. These costs are reported within the Village's General Fund. During the annual budget process the prior year's actual costs (2008) for shared service departments are prorated between departments which provide outside services. Departments which are funded by non-tax levy are charged for their shared of these services.
- In addition to fees and intergovernmental charges, the Health Department will receive an estimated $82,000 in grant funds in 2010. These are categorical funds in the areas of immunization, maternal and child health, prevention, public health preparedness, tobacco control, 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 2010 contract will not be negotiated until November 2009.

Village of Brown Deer
North Shore Health Department
2010 Budget

Account Number	Program Name	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues		Public Charges For Services									
140-000-449-20-30		Permits	$ 58,646	$ 64,637	$ 87,538	$ 82,796	$ 92,500	$ 78,000	$ 92,500	$ 14,500	19%
140-000-465-10-13		Clinics	42,180	44,786	47,132	26,959	40,000	57,500	58,500	1,000	2%
		Intergovernmental Charges For Services	-	-	-	-	-	-	-	-	0%
140-000-473-50-10		Bayside contribution	24,585	23,863	25,817	27,618	27,618	27,618	28,104	486	2%
140-000-473-50-20		Brown Deer contribution	150,976	132,697	135,718	-	131,587	131,587	132,487	900	1%
140-000-473-50-30		Fox Point contribution	29,967	27,930	29,754	24,179	32,238	32,238	32,814	576	2%
140-000-473-50-40		Glendale contribution	69,207	66,947	70,572	54,852	73,136	73,136	74,526	1,390	2%
140-000-473-50-50		River Hills contribution	9,675	8,995	9,480	9,815	9,815	9,815	9,823	8	0%
140-000-473-50-60		Shorewood Enviro Health Cont	-	-	20,000	-	15,000	15,000	7,044	(7,956)	-53%
140-000-474-10-10		Interdepartment Charge Grant Fund	-	-	-	-	5,000	17,241	6,633	(10,608)	-62%
		Other Revenues	-	-	-	-	-	-	-	-	0%
140-000-481-00-10		Interest income	-	-	658	829	1,000	3,000	1,200	(1,800)	-60%
140-000-482-00-50		Miscellaneous Revenue	-	-	4,866	2	-	-	-	-	0%
140-000-485-40-10		Donations	200	-	-	-	-	-	-	-	#DIV/0!
		Intergovernmental Revenues									
141-000-435-50-10		Maternal/Child Health	13,545	14,612	14,439	10,603	13,894	13,894	14,494	600	4%
141-000-435-50-15		Immunization Grant	14,651	14,932	14,019	10,063	13,177	13,177	14,259	1,082	8%
141-000-435-50-20		Prevention	-	15,725	27,574	-	4,782	9,556	6,554	(3,002)	-31%
141-000-435-50-25		Children w/special h.c. needs	-	-	-	-	-	-	-	-	#DIV/0!
141-000-435-50-30		Tobacco Control Board	-	-	7,196	-	8,525	8,525	6,715	(1,810)	-21%
141-000-435-50-40		Mosquito Control	4,197	2,000	-	-	-	-	-	-	#DIV/0!
141-000-435-50-45		Public Health Preparedness	33,107	32,674	48,094	15,185	38,631	38,631	37,810	(821)	-2%
141-000-435-50-50		Environmental Consortia	2,000	17,669	-	5	-	-	3,500	3,500	#DIV/0!
141-000-435-50-55		PHP Pandemic Influenza	9,351	21,858	7,986	-	-	-	-	-	#DIV/0!
		Total Revenues	462,287	489,325	550,843	262,906	506,903	528,918	526,963	(1,955)	0%
Expenditures											
140-410-541-10-10	General	Salaries & Wages	261,693	255,249	239,148	177,482	240,058	241,279	232,139	(9,140)	-4%
140-411-541-10-10	Environmental Health	Salaries & Wages	10,943	48,172	35,250	45,709	64,002	63,541	62,005	(1,536)	-2%
141-421-541-10-10	MCH	Salaries & Wages	253	-	9,588	3,995	6,547	6,500	6,527	27	0%
141-422-541-10-10	Immunization	Salaries & Wages	-	-	2,716	1,699	6,026	5,983	6,008	25	0%
141-423-541-10-10	Prevention	Salaries & Wages	-	-	15,825	45	2,112	2,097	2,106	9	0%
141-431-541-10-10	Tobacco Control	Salaries & Wages	-	-	6,991	1,089	4,376	4,344	4,362	18	0%
141-442-541-10-10	PHP / Bioterrorism	Salaries & Wages	67	-	14,223	3,041	15,008	14,900	22,142	7,242	49%
141-443-541-10-10	PHP Pandemic	Salaries & Wages	-	-	3,553	1,535	-	-	-	-	#DIV/0!
141-444-541-10-10	PHER - Emerg Resp	Salaries & Wages	-	-	-	1,799	-	-	-	-	#DIV/0!
141-445-541-10-10	Environ Radon	Salaries & Wages	-	-	-	-	-	-	1,800	1,800	#DIV/0!
140-410-541-14-00	General	Overtime	-	50	33	-	-	500	-	(500)	-100%
		Total Salaries	272,956	303,471	327,328	236,394	338,129	339,144	337,089	(2,055)	-1%
140-410-541-15-10	General	WRS	26,809	27,260	26,965	18,231	24,966	25,145	25,535	390	2%
140-411-541-15-10	Environmental Health	WRS	1,140	5,108	5,510	4,784	6,656	6,608	6,818	210	3%
141-421-541-15-10	MCH	WRS	26	-	905	416	681	676	718	42	6%

Village of Brown Deer
North Shore Health Department
2010 Budget

Account Number	Program Name	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
141-422-541-15-10	Immunization	WRS	-	-	44	177	627	622	661	39	6%
141-423-541-15-10	Prevention	WRS	-	-	30	5	220	218	232	14	6%
141-431-541-15-10	Tobacco Control	WRS	-	-	118	113	455	452	480	28	6%
141-442-541-15-10	PHP / Bioterrorism	WRS	7	-	1,673	1,063	1,561	1,550	2,436	886	57%
141-443-541-15-10	PHP Pandemic	WRS	-	-	6,285	160	-	-	-	-	#DIV/0!
141-444-541-15-10	PHER - Emerg Resp	WRS	-	-	-	187	-	-	-	-	#DIV/0!
141-445-541-15-10	Environ Radon	WRS	-	-	-	-	-	-	200	200	#DIV/0!
		Total WRS	27,982	32,368	41,530	25,136	35,166	35,271	37,080	1,809	5%
140-410-541-15-15	General	FICA	19,220	19,105	19,014	12,905	18,364	18,496	17,759	(737)	-4%
140-411-541-15-15	Environmental Health	FICA	837	3,656	3,924	3,333	4,896	4,861	4,744	(117)	-2%
141-421-541-15-15	MCH	FICA	17	-	627	279	501	497	499	2	0%
141-422-541-15-15	Immunization	FICA	-	-	32	128	461	458	460	2	1%
141-423-541-15-15	Prevention	FICA	-	-	21	3	162	160	161	1	0%
141-431-541-15-15	Tobacco Control	FICA	-	-	85	83	355	332	334	2	1%
141-442-541-15-15	PHP / Bioterrorism	FICA	5	-	1,178	753	1,148	1,140	1,694	554	49%
141-443-541-15-15	PHP Pandemic	FICA	-	-	-	114	-	-	-	-	#DIV/0!
141-444-541-15-15	PHER - Emerg Resp	FICA	-	-	-	133	-	-	-	-	#DIV/0!
141-445-541-15-15	Environ Radon	FICA	-	-	-	-	-	-	138	138	#DIV/0!
		Total FICA	20,079	22,761	24,881	17,731	25,887	25,945	25,789	(156)	-1%
140-410-541-15-20	General	Group Insurance	34,233	72,679	43,546	27,482	36,577	40,327	45,725	5,398	13%
140-411-541-15-20	Environmental Health	Group Insurance	-	6,048	6,097	10,330	9,752	10,752	12,213	1,461	14%
141-421-541-15-20	MCH	Group Insurance	76	-	1,182	951	998	1,100	1,286	186	17%
141-422-541-15-20	Immunization	Group Insurance	-	-	-	75	918	1,012	1,183	171	17%
141-423-541-15-20	Prevention	Group Insurance	-	-	31	9	322	355	415	60	17%
141-431-541-15-20	Tobacco Control	Group Insurance	-	-	2	2	667	735	859	124	17%
141-442-541-15-20	PHP / Bioterrorism	Group Insurance	-	-	1,526	1,292	2,287	2,521	4,361	1,840	73%
141-443-541-15-20	PHP Pandemic	Group Insurance	-	-	-	242	-	-	-	-	#DIV/0!
141-444-541-15-20	PHER - Emerg Resp	Group Insurance	-	-	-	306	-	-	-	-	#DIV/0!
141-445-541-15-20	Environ Radon	Group Insurance	-	-	-	-	-	-	355	355	#DIV/0!
		Total Group Insurance	34,309	78,727	52,384	40,689	51,521	56,802	66,397	9,595	17%
140-410-541-30-10	General	Public Health Supplies	8,963	8,904	3,492	7,195	9,110	7,257	765	(6,492)	-89%
140-410-541-30-10	Environmental Health	Environmental Health Supplies	-	2,359	4,657	1,800	2,000	4,036	3,036	(1,000)	-25%
141-421-541-39-70	MCH	Program Supplies and Exp	13,171	14,612	2,542	1,539	2,308	2,262	4,260	1,998	88%
141-422-541-39-70	Immunization	Program Supplies and Exp	14,651	14,932	11,317	192	2,433	2,390	4,762	2,372	99%
141-423-541-39-70	Prevention	Program Supplies and Exp	-	15,725	8,640	1,208	-	4,759	3,095	(1,664)	-35%
141-431-541-39-70	Tobacco Control	Program Supplies and Exp	-	-	-	89	918	908	122	(786)	-87%
141-441-541-39-70	Mosquito	Program Supplies and Exp	4,197	2,000	-	-	-	-	-	-	#DIV/0!
141-442-541-39-70	PHP / Bioterrorism	Program Supplies and Exp	33,028	32,674	30,173	22,156	11,830	11,724	4,036	(7,688)	-66%
141-443-541-39-70	PHP Pandemic	Program Supplies and Exp	9,351	21,858	-	-	-	-	-	-	#DIV/0!
141-444-541-39-70	PHER - Emerg Resp	Program Supplies and Exp	-	-	-	-	-	-	-	-	#DIV/0!
141-445-541-39-70	Environmental Cons	Program Supplies and Exp	2,002	17,669	-	315	-	-	1,007	1,007	#DIV/0!
		Total Supplies	85,363	130,733	60,822	34,494	28,599	33,336	21,083	(12,253)	-37%

Village of Brown Deer
North Shore Health Department
2010 Budget

Account Number	Program Name	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
140-410-541-15-25	General	Worker Compensation	7,369	7,456	8,394	-	-	-	-	-	#DIV/0!
140-411-541-15-25	Environmental Health	Worker Compensation	-	900	-	-	-	-	-	-	#DIV/0!
140-410-541-20-50	General	Disposal of Medical Waste	360	360	852	62	900	750	-	(750)	-100%
140-410-541-20-20	General	Professional Services	-	1,621	-	-	-	-	-	-	#DIV/0!
140-410-541-20-40	General	Printing Services	201	207	200	246	500	200	200	-	0%
140-410-541-35-40	General	Equipment Maintenance	851	1,058	863	635	1,000	567	567	-	0%
140-411-541-39-25	Environmental Health	License Fee to State	-	2,589	5,032	4,140	6,500	6,500	7,150	650	10%
140-410-541-45-10	General	Professional Memberships	395	350	472	248	500	315	315	-	0%
140-411-541-45-10	Environmental Health	Professional Memberships	-	118	175	115	215	215	-	(215)	-100%
140-410-541-45-20	General	Professional Periodicals	200	203	118	56	100	67	67	-	0%
140-410-541-45-30	General	Professional Training	1,512	1,356	1,323	504	1,300	1,365	-	(1,365)	-100%
140-411-541-45-30	Environmental Health	Professional Training	-	505	2,507	1,183	1,500	1,528	1,690	162	11%
140-410-541-45-40	General	Mileage Reimbursement	2,798	2,863	2,946	1,585	3,000	3,000	1,500	(1,500)	-50%
140-410-541-53-20	General	Office Rental	6,600	6,600	6,600	-	-	-	-	-	#DIV/0!
140-410-541-53-30	General	Administrative Charges	-	-	-	-	21,842	21,842	39,021	17,179	79%
141-421-541-53-30	MCH	Administrative Charges	-	-	-	-	2,859	2,859	1,204	(1,655)	-58%
141-422-541-53-30	Immunization	Administrative Charges	-	-	-	-	2,712	2,712	1,185	(1,527)	-56%
141-423-541-53-30	Prevention	Administrative Charges	-	-	-	-	1,966	1,966	545	(1,421)	-72%
141-431-541-53-30	Tobacco Control	Administrative Charges	-	-	-	-	1,754	1,754	558	(1,196)	-68%
141-442-541-53-30	PHP / Bioterrorism	Administrative Charges	-	-	-	-	6,797	6,797	3,141	(3,656)	-54%
140-410-541-80-10	General	New/Replace Equip	-	-	6,009	-	-	-	-	-	#DIV/0!
140-410-541-90-20	General	Grant Reallocations	(38,338)	(73,857)	-	-	-	-	-	-	#DIV/0!
140-410-592-00-70	General	Transfer to Liability Ins Fund	12,345	12,345	12,345	-	-	-	-	-	#DIV/0!
		Total Other Expenditures	(5,707)	(35,326)	47,836	8,774	53,445	52,437	57,143	4,706	9%
		Total Expenditures	434,982	532,734	554,781	363,218	532,747	542,934	544,581	1,647	0%
Revenues Over/(Under) Expenditures			27,305	(43,409)	(3,938)	(100,312)	(25,844)	(14,016)	(17,618)	(3,602)	26%
Beginning Fund Balance			146,090	173,395	129,986	126,048	126,048	126,048	100,204		
Ending Fund Balance			$ 173,395	$129,986	$126,048	$ 25,736	$ 100,204	$112,032	$ 82,586		

Village of Brown Deer
North Shore Health Department - Operational Budget
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	Public Charges For Services									
140-000-449-20-30	Permits	$ 58,646	$ 64,637	$ 87,538	$ 82,796	$ 92,500	$ 78,000	$ 92,500	$ 14,500	19%
140-000-465-10-13	Clinics	42,180	44,786	47,132	26,959	40,000	57,500	58,500	1,000	2%
	Intergovernmental Charges For Services:									
140-000-473-50-10	Bayside contribution	24,585	23,863	25,817	27,618	27,618	27,618	28,104	486	2%
140-000-473-50-20	Brown Deer contribution	150,976	132,697	135,718	-	131,587	131,587	132,487	900	1%
140-000-473-50-30	Fox Point contribution	29,967	27,930	29,754	24,179	32,238	32,238	32,814	576	2%
140-000-473-50-40	Glendale contribution	69,207	66,947	70,572	54,852	73,136	73,136	74,526	1,390	2%
140-000-473-50-50	River Hills contribution	9,675	8,995	9,480	9,815	9,815	9,815	9,823	8	0%
140-000-473-50-60	Shorewood Enviro Health Cont	-	-	20,000	-	15,000	15,000	7,044	(7,956)	-53%
140-000-474-10-10	Interdepartment Charge Grant F	-	-	-	-	5,000	17,241	6,633	(10,608)	-62%
	Other Revenues:									
140-000-481-00-10	Interest income	-	-	658	829	1,000	3,000	1,200	(1,800)	-60%
140-000-482-00-50	Miscellaneous Revenue			4,866	2	-		-		
140-000-485-40-10	Donations	200	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	385,436	369,855	431,535	227,050	427,894	445,135	443,631	(1,504)	0%
Expenditures										
	General Expenditures									
140-410-541-10-10	Salaries & Wages	261,693	255,249	239,148	177,482	240,058	241,279	232,139	(9,140)	-4%
140-410-541-14-00	Overtime	-	50	33	-	-	500	-	(500)	-100%
140-410-541-15-10	WRS	26,809	27,260	26,965	18,231	24,966	25,145	25,535	390	2%
140-410-541-15-15	FICA	19,220	19,105	19,014	12,905	18,364	18,496	17,759	(737)	-4%
140-410-541-15-20	Group Insurance	34,233	72,679	43,546	27,482	36,577	40,327	45,725	5,398	13%
140-410-541-15-25	Worker Comp	7,369	7,456	8,394	-	-	-	-	-	#DIV/0!
140-410-541-20-20	Professional Services	-	1,621	-	-	-	-	-	-	#DIV/0!
140-410-541-20-40	Printing Services	201	207	200	246	500	200	200	-	0%
140-410-541-20-50	Disposal of Medical Waste	360	360	852	62	900	750	-	(750)	-100%
140-410-541-30-10	Public Health Supplies	8,963	8,904	3,492	7,195	9,110	7,257	765	(6,492)	-89%
140-410-541-35-40	Equipment Maintenance	851	1,058	863	635	1,000	567	567	-	0%
140-410-541-45-10	Professional Memberships	395	350	472	248	500	315	315	-	0%
140-410-541-45-20	Professional Periodicals	200	203	118	56	100	67	67	-	0%
140-410-541-45-30	Professional Training	1,512	1,356	1,323	504	1,300	1,365	-	(1,365)	-100%
140-410-541-45-40	Mileage Reimbursement	2,798	2,863	2,946	1,585	3,000	3,000	1,500	(1,500)	-50%
140-410-541-53-20	Office Rental	6,600	6,600	6,600	-	-	-	-	-	#DIV/0!
140-410-541-53-30	Administrative Charges	-	-	-	-	21,842	21,842	39,021	17,179	79%

Village of Brown Deer
North Shore Health Department - Operational Budget
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
140-410-541-80-10	New/Replace Equip	-	-	6,009	-	-	-	-	-	#DIV/0!
140-410-541-90-20	Grant Reallocations	(38,338)	(73,857)	-	-	-	-	-	-	#DIV/0!
140-410-592-00-70	Transfer to Liability Ins Fund	12,345	12,345	12,345	-	-	-	-	-	#DIV/0!
	Total General Expenditures	345,211	343,809	372,319	246,631	358,217	361,110	363,593	2,483	1%
	Environmental Health:									
140-411-541-10-10	Salaries & Wages	10,943	48,172	35,250	45,709	64,002	63,541	62,005	(1,536)	-2%
140-411-541-15-10	WRS	1,140	5,108	5,510	4,784	6,656	6,608	6,818	210	3%
140-411-541-15-15	FICA	837	3,656	3,924	3,333	4,896	4,861	4,744	(117)	-2%
140-411-541-15-20	Group Insurance	-	6,048	6,097	10,330	9,752	10,752	12,213	1,461	14%
140-411-541-15-25	Worker Compensation	-	900	-	-	-	-	-	-	#DIV/0!
140-410-541-30-10	Environmental Health Supplies	-	2,359	4,657	1,800	2,000	4,036	3,036	(1,000)	-25%
140-411-541-39-25	License Fee to State	-	2,589	5,032	4,140	6,500	6,500	7,150	650	10%
140-411-541-45-10	Professional Memberships	-	118	175	115	215	215	-	(215)	-100%
140-411-541-45-30	Professional Training	-	505	2,507	1,183	1,500	1,528	1,690	162	11%
	Total Environmental Health	12,920	69,455	63,153	71,394	95,521	98,041	97,656	(385)	0%
	Total Expenditures	358,131	413,264	435,472	318,025	453,738	459,151	461,249	2,098	0%
Revenues Over/(Under) Expenditures		27,305	(43,409)	(3,938)	(90,975)	(25,844)	(14,016)	(17,618)	$ (3,602)	
Beginning Fund Balance		146,090	173,395	129,986	126,048	126,048	126,048	100,204		
Ending Fund Balance		$ 173,395	$ 129,986	$ 126,048	$ 35,073	$ 100,204	$ 112,032	$ 82,586		
Fund balance as a Percentage of Expenditures						22.08%	24.40%	17.90%		
Fund Balance Low Range 15%						$ 68,061	$ 68,873	$ 69,187		
Fund Balance High Range 25%						$ 113,435	$ 114,788	$ 115,312		

Village of Brown Deer
North Shore Health Department - Grant Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues	Intergovernmental Revenues									
141-000-435-50-10	Maternal/Child Health	$ 13,545	$ 14,612	$ 14,439	$ 10,603	$ 13,894	$ 13,894	$ 14,494	$ 600	4%
141-000-435-50-15	Immunization Grant	14,651	14,932	14,019	10,063	13,177	13,177	14,259	1,082	8%
141-000-435-50-20	Prevention	-	15,725	27,574	-	4,782	9,556	6,554	(3,002)	-31%
141-000-435-50-25	Children w/special h.c. needs	-	-	-	-	-	-	-	-	#DIV/0!
141-000-435-50-30	Tobacco Control Board	-	-	7,196	-	8,525	8,525	6,715	(1,810)	-21%
141-000-435-50-40	Mosquito Control	4,197	2,000	-	-	-	-	-	-	#DIV/0!
141-000-435-50-45	Public Health Preparedness	33,107	32,674	48,094	15,185	38,631	38,631	37,810	(821)	-2%
141-000-435-50-50	Environmental Consortia - Radon	2,000	17,669	-	5	-	-	3,500	3,500	#DIV/0!
141-000-435-50-55	PHP Pandemic Influenza	9,351	21,858	7,986	-	-	-	-	-	#DIV/0!
	Total Revenues	76,851	119,470	119,308	35,856	79,009	83,783	83,332	(451)	-1%
Expenditures	Maternal/Child Health									
141-421-541-10-10	Salaries & Wages	253	-	9,588	3,995	6,547	6,500	6,527	27	0%
141-421-541-15-10	WRS	26	-	905	416	681	676	718	42	6%
141-421-541-15-15	FICA	17	-	627	279	501	497	499	2	0%
141-421-541-15-20	Group Insurance	76	-	1,182	951	998	1,100	1,286	186	17%
141-421-541-39-70	Program Supplies and Exp	13,171	14,612	2,542	1,539	2,308	2,262	4,260	1,998	88%
	Administrative Charges	-	-	-	-	2,859	2,859	1,204	(1,655)	-58%
	Total Maternal/Child Health	13,543	14,612	14,844	7,180	13,894	13,894	14,494	600	54%
	Immunization Grant									
141-422-541-10-10	Salaries & Wages	-	-	2,716	1,699	6,026	5,983	6,008	25	0%
141-422-541-15-10	WRS	-	-	44	177	627	622	661	39	6%
141-422-541-15-15	FICA	-	-	32	128	461	458	460	2	1%
141-422-541-15-20	Group Insurance	-	-	-	75	918	1,012	1,183	171	17%
141-422-541-39-70	Program Supplies and Exp	14,651	14,932	11,317	192	2,433	2,390	4,762	2,372	99%
	Administrative Charges	-	-	-	-	2,712	2,712	1,185	(1,527)	-56%
	Total Immunization	14,651	14,932	14,109	2,271	13,177	13,177	14,259	1,082	67%
	Prevention									
141-423-541-10-10	Salaries & Wages	-	-	15,825	45	2,112	2,097	2,106	9	0%
141-423-541-15-10	WRS	-	-	30	5	220	218	232	14	6%
141-423-541-15-15	FICA	-	-	21	3	162	160	161	1	0%
141-423-541-15-20	Group Insurance	-	-	31	9	322	355	415	60	17%
141-423-541-39-70	Program Supplies and Exp	-	15,725	8,640	1,208	-	4,759	3,095	(1,664)	-35%
	Administrative Charges	-	-	-	-	1,966	1,966	545	(1,421)	-72%
	Total Prevention	-	15,725	24,547	1,270	4,782	9,556	6,554	(3,002)	-83%

Village of Brown Deer
North Shore Health Department - Grant Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
	Tobacco Control Board									
141-431-541-10-10	Salaries & Wages	-	-	6,991	1,089	4,376	4,344	4,362	18	0%
141-431-541-15-10	WRS	-	-	118	113	455	452	480	28	6%
141-431-541-15-15	FICA	-	-	85	83	355	332	334	2	1%
141-431-541-15-20	Group Insurance	-	-	2	2	667	735	859	124	17%
141-431-541-39-70	Program Supplies and Exp	-	-	-	89	918	908	122	(786)	-87%
	Administrative Charges	-	-	-	-	1,754	1,754	558	(1,196)	-68%
	Total Tobacco Control	-	-	7,196	1,376	8,525	8,525	6,715	(1,810)	-131%
	Mosquito Control									
141-441-541-39-70	Program Supplies and Exp	4,197	2,000	-	-	-	-	-	-	#DIV/0!
	PHP / Bioterrorism									
141-442-541-10-10	Salaries & Wages	67	-	14,223	3,041	15,008	14,900	22,142	7,242	49%
141-442-541-15-10	WRS	7	-	1,673	1,063	1,561	1,550	2,436	886	57%
141-442-541-15-15	FICA	5	-	1,178	753	1,148	1,140	1,694	554	49%
141-442-541-15-20	Group Insurance	-	-	1,526	1,292	2,287	2,521	4,361	1,840	73%
141-442-541-39-70	Program Supplies and Exp	33,028	32,674	30,173	22,156	11,830	11,724	4,036	(7,688)	-66%
	Administrative Charges	-	-	-	-	6,797	6,797	3,141	(3,656)	-54%
	Total Public Health Preparedness	33,107	32,674	48,774	28,305	38,631	38,631	37,810	(821)	108%
	PHP Pandemic Influenza									
141-443-541-10-10	Salaries & Wages	-	-	3,553	1,535	-	-	-	-	#DIV/0!
141-443-541-15-10	WRS	-	-	6,285	160	-	-	-	-	#DIV/0!
141-443-541-15-15	FICA	-	-	-	114	-	-	-	-	#DIV/0!
141-443-541-15-20	Group Insurance	-	-	-	242	-	-	-	-	#DIV/0!
141-443-541-39-70	Program Supplies and Exp	9,351	21,858	-	-	-	-	-	-	#DIV/0!
	Total PHP Pandemic Influenza	9,351	21,858	9,838	2,051	-	-	-	-	#DIV/0!
	PHER - Public Health Emerg Resp									
141-444-541-10-10	Salaries & Wages	-	-	-	1,799	-	-	-	-	#DIV/0!
141-444-541-15-10	WRS	-	-	-	187	-	-	-	-	#DIV/0!
141-444-541-15-15	FICA	-	-	-	133	-	-	-	-	#DIV/0!
141-444-541-15-20	Group Insurance	-	-	-	306	-	-	-	-	#DIV/0!
141-444-541-39-70	Program Supplies and Exp	-	-	-	-	-	-	-	-	#DIV/0!
	Total Public Health Emerg Resp	-	-	-	2,425	-	-	-	-	#DIV/0!
	Environmental Consortia - Radon									
141-445-541-10-10	Salaries & Wages	-	-	-	-	-	-	1,800	1,800	#DIV/0!
141-445-541-15-10	WRS	-	-	-	-	-	-	200	200	#DIV/0!
141-445-541-15-15	FICA	-	-	-	-	-	-	138	138	#DIV/0!

Village of Brown Deer
North Shore Health Department - Grant Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
141-445-541-15-20	Group Insurance	-	-	-	-	-	-	355	355	#DIV/0!
141-445-541-39-70	Program Supplies and Exp	2,002	17,669	-	315	-	-	1,007	1,007	#DIV/0!
	Total Envionmental Con. - Radon	2,002	17,669	-	315	-	-	3,500	3,500	#DIV/0!
	Total Expenditures	76,851	119,470	119,308	45,193	79,009	83,783	83,332	(451)	#DIV/0!
Revenues Over/(Under) Expenditures		-	-	-	(9,337)	-	(0)	-	0	-100%
Beginning Fund Balance		-	-	-	-	-	-	-		
Ending Fund Balance		$ -	$ -	$ -	$ (9,337)	$ -	$ (0)	$ -		

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**
  - 75,781 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
  - 9,053 audio-visual items (including Music CDs, Audiobooks on CD & Cassette, educational and entertainment films on DVD and videocassette)

- **Current Newspapers & Periodicals (Magazines)**
  - 8 newspapers (Milwaukee Journal-Sentinel, Chicago Tribune, Wall Street Journal, New York Times, USA Today, Wall Street Journal, Milwaukee Business Journal, Barron's).
  - 155 general interest magazine subscriptions

- **Children's services**
  - Year round pre-school story hours 2 times per week.
  - 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 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 visit
  - Test-proctoring

Library

- **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)	2007 Actual	2008 Actual	2009 Projected	2010 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	0.40	0.68	0.68	0.68
Reference Librarians	1.20	1.04	1.04	1.01
Library Techinical Assistant	1.00	1.00	1.00	1.00
Library Assistants	3.87	3.99	3.99	3.96
Student pages (temporary)	1.38	1.16	1.16	1.09
Total	9.85	9.87	9.87	9.74

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Circulation		250,000	255,000	255,000
Summer reading program participants		225	350	350
Book collection size		75,781	76,781	76,781
AV collection size (DVDs, CDs, .etc)		9,053	10,000	10,000
Magazine subscriptions		163	150	150
Library sponsored-programs		65	75	75

OBJECTIVES ACCOMPLISHED IN 2009

- New Director hired in November 2008
- If current trends continue, circulation for 2009 will be at least 5% higher than in 2008.
- In spite of lower funding levels for material purchases in 2009 than in 2008, overall circulation and building usage numbers are higher for 2009 than 2008.

Library

- Increased the number of pre-school programming offerings for children by 5% over 2008.
- Increased the number of adult programming offerings for adults by 5% over 2008.
- Worked with the Friends of the Library to hold the first-ever used book sale at Brown Deer. This was an excellent way to raise funds for the library and recycle items withdrawn from the library collection.
- Major repairs to the HVAC and back-up generator systems were required in 2009 due to the lack of proper ongoing maintenance in previous years. Hopefully the expense of these repairs will insure fewer repairs in the future as well as more efficient operation of the equipment.
- Updated the Library's portion of the Village website in 2009.
- Installed Microsoft Office Suite software on public access PCs in 2009 (including WORD, EXCEL and PowerPoint)

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Increase circulation levels and building usage by 5%
- Install print control software on public access PCs for better cost management of printing costs.
- Install internet monitoring software on public access PCs.
- Replace older PCs with new equipment made available through the Gates Foundation Online Opportunity Grant.
- Secure funding for Library's matching funds portion of the Gates Foundation Online Opportunity Grant.
- Clean carpets and upholstery throughout the building.
- Purchase additional CD shelving units.
- Increase programming opportunities for adults and children by 5%.
- Work with the Friends of the Library to hold a Used Book Sale.

BUDGET SUMMARY:

- The 2010 budget for equipment maintenance was increased as we have been notified that due to cutbacks in state funding to the Milwaukee County Federated Library System (MCFLS) our costs to the system will be higher this year by 20% ($13,330 for 2010 vs $11,000 for 2009).
- The reciprocal borrowing payment from MCFLS for 2010 will be $140,548. The payment for MCFLS for 2009 was $137,731.

Library

- The budget for 2009 reflected a sizeable decrease in the available funding for our book budget ($48,574 for 2009 vs $63,724 for 2008) and for our AV budget ($11,000 for 2009 vs $12,862 for 2008). The smaller budgets result in the purchase of fewer new materials for the library; as a result we get fewer requests for materials from other MCFLS libraries and we often end up requesting more items than we loan. Since our reciprocal borrowing funding from MCFLS is directly tied to the number of items we loan to other libraries and the number of items our patrons request from other libraries, this reduction in funding may eventually result in a lower payout to Brown Deer from MCFLS.

- As part of the decision to reduce the Book/AV budget for 2009 there was the expectation that additional funding from donations would make up this shortfall in funding. Due in part to the current economic climate, this has not proven to be the case so far in 2009. Donation revenue as of June 30 was $6,315 while the amount cut from the materials budget was $17,012.

- We have been notified by Stanley Convergent Security Solutions, Inc. that their rates will increase by 6% in 2010. They provide monitoring services for our fire and gas alarms.

- In an effort to control costs, it has been suggested that we remove the pay phone currently located in the lobby of the library. This would involve a savings of approximately $1000 per year. The phone is very rarely used.

- At the August meeting of the Library Board the motion was made and approved to increase overdue fines from 10 cents per day to 15 cents per day. The increase will go into effect October 1, 2009. It should be mentioned that overdue fines should not be relied on as dependable sources of income; if patrons return or renew their items on time there are no fines. The purpose of overdue fines is to encourage patrons to return materials so that others may use them - not to provide a revenue source for the library.

- The 2010 magazine/newspaper subscription budget is being cut dramatically. We will be receiving some newspapers on a weekly rather than daily basis and we will be dropping subscriptions to several of our lesser read titles. We are expecting a cost savings of approximately $1,700.

Village of Brown Deer
Library Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues											
	Taxes:										
151-000-411-00-10	Property tax levy	$343,178	$ 370,333	$ 387,219	$ 387,219	$ 387,219	$ 387,219	$ 387,219	$ 381,600	$ (5,619)	-1%
	Public Charges:										
151-000-467-10-10	Copy Machine Income	2,075	2,442	2,482	2,491	2,600	2,500	2,500	2,500	-	0%
151-000-467-10-20	Library Fines	21,689	20,672	20,709	15,614	20,000	21,000	21,000	21,000	-	0%
151-000-467-10-30	Sale of Merchandise	1,027	1,787	1,539	811	1,200	1,500	1,500	1,500	-	0%
151-000-467-10-40	Lost Materials Charge	10,197	9,062	9,183	4,872	7,000	11,000	11,000	11,000	-	0%
	Intergovernmental Charges										
151-000-473-60-10	Library Reciprocal Borrowing	161,680	156,081	151,224	138,060	138,060	137,731	140,548	140,548	2,817	2%
	Misc Revenue/Other Financing Sources:										
151-000-481-00-10	Investment Interest	-	-	12,545	3,722	5,128	12,000	5,000	5,000	(7,000)	-0.58333
151-000-485-50-10	Donations	12,539	10,359	9,637	8,918	7,500	12,000	12,000	12,000	-	0%
	Total Revenues	552,385	570,736	594,539	561,707	568,707	584,950	580,767	575,148	(9,802)	-2%
Expenditures											
151-510-551-10-10	Salaries & Wages	292,919	290,225	305,430	222,805	315,284	322,148	314,830	314,830	(7,318)	-2%
151-510-551-15-10	WRS	28,616	27,175	26,378	22,709	32,790	31,571	32,813	32,813	1,242	4%
151-510-551-15-15	FICA	21,743	21,417	22,577	16,398	24,119	24,645	24,084	24,084	(561)	-2%
151-510-551-15-20	Group Insurance	64,990	92,582	71,108	49,957	60,321	84,792	63,715	63,715	(21,077)	-25%
151-510-551-15-25	Workers Comp Insurance	622	827	827	-	-	863	-	-	(863)	-100%
151-510-551-20-35	Technical Support	906	4,181	7,696	2,609	4,000	4,000	4,000	4,000	-	0%
151-510-551-20-40	Printing	3,940	3,402	4,320	1,469	2,400	3,000	3,000	3,000	-	0%
151-510-551-24-10	Equipment Maintenance	11,266	10,783	11,921	11,230	12,000	11,100	14,200	14,200	3,100	28%
151-510-551-30-10	Office Supplies	3,901	6,403	9,082	6,449	10,675	5,500	5,500	5,500	-	0%
151-510-551-30-15	Postage	501	680	812	418	900	800	800	800	-	0%
151-510-551-30-20	Communications	3,861	3,464	4,286	2,886	4,515	4,000	3,000	3,000	(1,000)	-25%
151-510-551-45-10	Professional Memberships	268	566	78	495	495	450	470	470	20	4%
151-510-551-45-20	Professional Publications	395	5,431	-	-	-	548	535	535	(13)	-2%
151-510-551-45-30	Professional Training	317	404	159	374	400	680	730	730	50	7%
151-510-551-45-40	Mileage Reimbursement	431	690	541	408	600	700	700	700	-	0%
151-510-551-80-10	Library Office	5,276	2,022	2,831	-	2,000	-	-	-	-	#DIV/0!
151-511-551-35-40	Book Repair & Maintenance	4,197	4,021	2,788	1,497	1,700	2,500	2,500	2,500	-	0%
151-511-551-38-10	Periodicals	5,167	713	5,810	751	7,200	6,200	5,000	5,000	(1,200)	-19%
151-511-551-38-15	Books	46,293	50,008	63,724	42,334	48,574	48,574	48,574	48,574	-	0%
151-511-551-38-20	Audiovisual	10,043	12,534	12,862	9,354	11,000	11,000	11,000	11,000	-	0%
151-511-551-38-30	Donation Expenditures	4,713	6,477	3,028	1,867	-	6,500	-	-	(6,500)	-100%
151-511-551-38-40	Library Programming	-	-	-	-	-	-	2,000	2,000	2,000	#DIV/0!
151-512-551-22-10	Electric/Natural Gas	15,791	17,025	20,018	16,955	22,617	19,000	19,000	19,000	-	0%
151-512-551-22-20	Water and Sewer	788	772	826	680	764	775	775	775	-	0%
151-512-551-23-10	Cleaning service	13,200	13,200	13,200	8,800	13,200	13,200	13,800	13,800	600	5%
151-512-551-23-15	Building Maintenance	1,870	8,122	6,747	15,074	12,000	5,000	5,000	5,000	-	0%
151-512-551-35-10	Building Supplies	1,054	3,054	2,013	448	2,000	2,500	2,500	2,500	-	0%
151-512-551-80-10	Library Building	-	-	155	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	543,068	586,178	599,217	435,967	589,554	610,046	578,526	578,526	(31,520)	-5%

Village of Brown Deer
Library Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues Over/(Under) Expenditures		9,317	(15,442)	(4,678)	125,740	(20,847)	(25,096)	2,241	(3,378)	$ 21,718	-87%
Beginning Fund Balance		169,713	179,030	163,588	158,910	158,910	158,910	138,063	138,063		
Ending Fund Balance		$179,030	$ 163,588	$ 158,910	$ 284,650	$ 138,063	$ 133,814	$ 140,304	$ 134,685		
Fund balance as a Percentage of Expenditures						23.42%	21.94%	24.25%	23.28%		
Fund Balance Low Range 15%						$ 88,433	$ 91,507	$ 86,779	$ 86,779		
Fund Balance High Range 25%						$ 147,389	$ 152,512	$ 144,632	$ 144,632		

Village Park and Pond Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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

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

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 Budget
Park and Pond Manager	0.22	0.22	0.22	0.22
Park maintenance	0.23	0.23	0.23	0.23
Lifeguards	1.25	1.25	1.25	1.25
Attendents	0.67	0.67	0.67	0.67
Total	2.37	2.37	2.37	2.37

Village Park and Pond Fund

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Open pond days	65	54	60	65
Pavilion rental days	57	50	59	65
Soccer field rentals	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14-16 wks	14-16 wks	14-16 wks

OBJECTIVES ACCOMPLISHED IN 2009:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Maintain 2 ball diamonds, 3 soccer fields, basketball court, play structure and restroom facilities
- Repair malfunction 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.

BUDGET SUMMARY:

- The 2010 budget includes a $10,000 reduction in tax levy. This reduction will cause a planned decrease in the Park and Pond Fund's fund balance. The Village's fund balance target is 15 – 25% of expenditures. This planned reduction would bring this fund's ending fund balance closer to target levels.

Village of Brown Deer
Village Park and Pond Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues											
152-000-411-00-10	Tax Levy	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 50,000	$ (10,000)	-17%
152-000-467-20-10	Fairy Chasm Park Permits	1,380	1,540	597	1,518	600	2,100	1,800	1,800	(300)	-14%
152-000-467-20-20	Village Park Permits	4,225	5,060	3,913	4,618	4,100	4,785	4,785	4,785	-	0%
152-000-467-34-10	Pond Daily Admissions	17,744	15,864	15,008	13,470	15,200	17,000	15,500	15,500	(1,500)	-9%
152-000-467-34-20	Pond Membership Fees	3,684	3,755	4,110	4,879	3,960	4,000	5,000	5,000	1,000	25%
152-000-467-34-30	Concession Sales	7,003	6,022	6,275	5,564	6,000	6,700	6,200	6,200	(500)	-7%
152-000-481-00-10	Investment Interest	-	-	1,910	819	300	2,400	1,570	1,570	(830)	-35%
	Total Revenues	94,036	92,241	91,811	90,868	90,160	96,985	94,855	84,855	(12,130)	-13%
Expenditures											
152-520-552-11-25	Program Salaries	51,670	40,688	34,392	39,456	41,155	45,625	45,625	45,625	-	0%
152-520-552-15-15	FICA	3,952	3,112	2,631	3,051	3,148	3,490	3,490	3,490	(0)	0%
152-520-552-22-10	Natural Gas/Electric Service	2,763	3,097	3,450	2,578	3,400	3,350	3,500	3,500	150	4%
152-520-552-22-20	Sewer/Water Services	3,015	4,992	2,486	658	5,000	5,300	4,300	4,300	(1,000)	-19%
152-520-552-35-10	Building Supplies	751	702	555	202	750	850	750	750	(100)	-12%
152-520-552-35-40	Equip Repair/Maint Supplies	-	487	629	5,863	5,860	750	1,000	1,000	250	33%
152-520-552-37-10	Operations Material	14,177	15,472	14,412	20,186	20,000	20,614	18,750	18,750	(1,864)	-9%
152-520-552-39-70	Program Expense	4,381	4,330	4,019	4,159	3,900	4,200	4,200	4,200	-	0%
152-520-552-80-10	New/Replace Equipment	-	535	4,129	-	-	500	500	500	-	0%
	Fairy Chasm Park										
152-521-552-11-25	Program Salaries	3,652	3,923	4,621	3,120	3,681	4,474	4,474	4,474	-	0%
152-521-552-15-15	FICA	279	300	354	239	282	343	342	342	(1)	0%
152-521-552-22-10	Natural Gas/Electric Service	405	366	306	229	350	450	400	400	(50)	-11%
152-521-552-22-20	Sewer/Water Services	881	832	704	476	700	1,000	1,000	1,000	-	0%
152-521-552-23-20	Turf Maintenance	2,665	5,524	-	2,788	2,788	3,000	2,788	2,788	(212)	-7%
152-521-552-35-40	Equip Repair/Maint Supplies	7,671	3,406	3,650	2,632	3,700	4,754	4,700	4,700	(54)	-1%
	Total Expenditures	96,262	87,766	76,336	85,637	94,714	98,700	95,819	95,819	(2,881)	-3%
Revenues Over/(Under) Expenditures		(2,226)	4,475	15,475	5,231	(4,554)	(1,715)	(964)	(10,964)	$ (9,249)	539%
Beginning Fund Balance		26,265	24,039	28,514	43,989	43,989	43,989	39,435	39,435		
Ending Fund Balance		$ 24,039	$ 28,514	$ 43,989	$ 49,220	$ 39,435	$ 42,274	$ 38,471	$ 28,471		
Fund balance as a Percentage of Expenditures						41.64%	42.83%	40.15%	29.71%		
Fund Balance Low Range 15%						$ 14,207	$ 14,805	$ 14,373	$ 14,373		
Fund Balance High Range 25%						$ 23,679	$ 24,675	$ 23,955	$ 23,955		

Park and Recreation Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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 charge 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	2007 Participants	2008 Participants	2009 Estimated Participants	2010 Budgeted Participants
Adult Sports Leagues:				
Men's Softball League	7 Teams	7 Teams	8 Teams	8 Teams
Women's Softball League	6 Teams	6 Teams	5 Teams	8 Teams
Volleyball Leagues	5 Teams	5 Teams	5 Teams	6 Teams

Park and Recreation Program Fund

Activity	2007 Participants	2008 Participants	2009 Estimated Participants	2010 Budgeted Participants
Adult Instruction Programs:				
Ballroom Dance	N/A	124	126	125-140
Dance Aerobics	166	174	155	150-175
Golf Lessons	28	20	14	15-30
Sheepshead Tournament	N/A	28	33	45
Toning with Hand Weights	58	71	73	60-80
Yoga	237	264	257	225-275
Zumba	N/A	116	141	125-150
Youth Instruction Programs				
Academy of Dance	N/A	22	32	25-35
Arts and Crafts	23	21	27	20-30
Babysitter Training	18	21	19	15-25
Drama	15	Cancelled	11	15-25
Free Throw Contest	44	24	34	35-60
GirlForce	10	Cancelled	Cancelled	10-20
Gymnastics	37	40	Cancelled	Cancelled
Kids Ltd.	449	331	326	300-400
Mikrosoccer	24	37	21	20-40
Summer Music	17	13	7	10
Summer Playground	57	53	89	75-125
T-Ball Instrution	14	18	27	15-30
Track and Field	24	20	13	15-25
Volleyball Skills / Team Camp	38	51	16	30-50
Youth Soccer Clinic	34	27	33	30-40
Youth Sports Club	47	33	35	30-50
Youth Tennis Lessons	37	53	54	35-55
Aquatics Programs				
Open Swim	30	106	120	75-125
Swim Lessons	399	495	588	450-550
Lifeguard Training	0	17	10	15
Adult/Youth Programs				
Guitar Lessons	14	0	12	10-15
Digital Camera	23	24	25	15-30
Senior Programs				
AARP Driving Safety	N	18	14	10-25
Senior Exercise	81	101	113	80-125

Park and Recreation Program Fund

OBJECTIVES ACCOMPLISHED IN 2009:

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

OBJECTIVES TO BE 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

BUDGET SUMMARY:

- All program rates will be increased and all instructors and seasonal staff pay-rates will be frozen at 2009 pay-rates.
- The part-time clerk's wages have been moved from the General Fund - Recreation Department into this Fund to reflect that a portion of the cost of administering these programs should be recovered by the programming charges.

Village of Brown Deer
Park and Recreation Program Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues											
	Charges for Services:										
153-000-467-30-20	Adult Sports Leagues	$ 7,379	$ 6,531	$ 5,941	$ 4,985	$ 5,582	$ 8,030	$ 8,560	$ 8,560	$ 530	7%
153-000-467-30-25	Adult Instruction	17,525	20,072	23,524	24,319	24,205	24,509	25,626	25,626	1,117	5%
153-000-467-30-30	Youth Instruction	28,687	27,377	26,142	28,318	25,500	36,348	39,295	39,295	2,947	8%
153-000-467-30-35	Community Programs	1,832	1,414	2,170	2,090	3,333	3,900	3,485	3,485	(415)	-11%
153-000-467-30-40	Aquatics Program	21,140	16,372	21,542	21,153	18,965	23,150	24,190	24,190	1,040	4%
153-000-467-30-45	Senior Citizen Programs	2,221	1,637	767	56	750	1,500	1,500	1,500	-	0%
153-000-467-30-50	Other Charges	46	29	-	25	-	-	-	-	-	#DIV/0!
	Miscellaneous Revenue										
153-000-481-00-10	Investment Interest	-	-	1,164	532	768	1,500	1,000	1,000	(500)	-33%
153-000-482-00-30	Fund Raising Programs	10,431	9,348	6,790	3,645	5,209	6,750	5,470	5,470	(1,280)	-19%
153-000-485-53-10	Donations-Rec Programs	300	700	650	500	200	500	500	500	-	0%
153-000-492-20-00	Transfer from other funds	1,110	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	90,671	83,480	88,689	85,623	84,512	106,187	109,626	109,626	3,439	3%
Expenditures											
	Registration/Building Supv										
153-000-553-11-25	Salaries	2,950	2,217	3,223	2,230	3,286	4,135	4,135	4,135	-	0%
153-520-552-11-10	Part-Time Clerk	-	-	-	-	-	-	-	5,265	5,265	#DIV/0!
153-520-552-15-10	WI Retirement	-	-	-	-	-	-	-	579	579	#DIV/0!
153-000-553-15-15	FICA	226	170	247	171	251	316	316	719	403	128%
153-000-553-30-40	Advertising	1,199	1,381	2,381	420	840	1,200	1,200	1,200	-	0%
153-000-553-39-70	Fund Raising Programs	9,793	8,859	6,386	3,439	4,811	6,250	5,064	5,064	(1,186)	-19%
153-000-553-39-75	Misc. Supplies & Expenses	-	781	-	315	650	1,000	1,000	1,000	-	0%
	Adult Sport Leagues										
153-541-553-11-25	Salaries	3,738	3,376	3,871	2,345	2,732	4,017	4,017	4,017	-	0%
153-541-553-15-15	FICA	286	258	296	179	209	307	307	307	-	0%
153-541-553-39-70	Program Supplies & Exp	1,917	1,873	1,323	1,345	1,516	1,710	1,805	1,805	95	6%
	Adult Instruction										
153-542-553-11-25	Salaries	11,277	12,939	14,779	12,591	15,166	23,923	20,617	20,617	(3,306)	-14%
153-542-553-15-15	FICA	863	989	1,131	963	1,161	1,830	1,577	1,577	(253)	-14%
153-542-553-39-70	Program Supplies & Exp	500	1,586	1,811	580	328	600	200	200	(400)	-67%
	Youth Instruction										
153-543-553-11-25	Salaries	19,401	19,626	17,574	18,666	22,333	23,421	23,243	23,243	(178)	-1%
153-543-553-15-15	FICA	1,484	1,501	1,343	1,428	1,428	1,792	1,778	1,778	(14)	-1%
153-543-553-38-30	Donation Expenses	77	131	-	-	-	-	-	-	-	#DIV/0!
153-543-553-39-70	Program Supplies & Exp	10,465	9,378	11,986	11,304	7,301	7,415	11,001	11,001	3,586	48%

Village of Brown Deer
Park and Recreation Program Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
	Community Programs										
153-544-553-11-25	Salaries	1,692	1,470	1,345	1,119	1,205	3,213	1,782	1,782	(1,431)	-45%
153-544-553-15-15	FICA	129	119	103	86	34	245	136	136	(109)	-44%
153-544-553-39-70	Program Supplies & Exp	217	189	201	55	655	1,000	910	910	(90)	-9%
	Aquatic Programs										
153-545-553-11-25	Salaries	15,610	11,046	13,570	10,783	16,644	19,916	19,916	19,916	-	0%
153-545-553-15-15	FICA	1,191	843	1,042	827	1,273	1,524	1,633	1,633	109	7%
153-545-553-39-70	Program Supplies & Exp	793	367	2,617	1,250	1,161	2,100	2,100	2,100	-	0%
	Senior Citizen Program										
153-546-553-11-25	Salaries	-	257	-	-	-	-	-	-	-	#DIV/0!
153-546-553-15-15	FICA	-	20	-	-	-	-	-	-	-	#DIV/0!
153-546-553-39-70	Program Supplies & Exp	74	(88)	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	83,882	79,288	85,227	70,096	82,984	105,914	102,737	108,984	3,070	3%
Revenues Over/(Under) Expenditures		6,789	4,192	3,462	15,527	1,528	273	6,889	642	$ 369	
Beginning Fund Balance		16,693	23,482	27,674	31,136	31,136	31,136	32,664	32,664		
Ending Fund Balance		$ 23,482	$ 27,674	$ 31,136	$ 46,663	$ 32,664	$ 31,409	$ 39,553	$ 33,306		
Fund balance as a Percentage of Expenditures						39.36%	29.66%	38.50%	30.56%		
Fund Balance Low Range 15%						$ 12,448	$ 15,887	$ 15,411	$ 16,348		
Fund Balance High Range 25%						$ 20,746	$ 26,479	$ 25,684	$ 27,246		

July 4th Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

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

July 4th Program Fund

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Raffle tickets sold	2436	1959	2371	2700
Fireworks duration	35 Min	35 Min	30 Min	30 Min
Parade floats	65	67	63	60
Volunteers participating	85	82	85	85

OBJECTIVES ACCOMPLISHED IN 2009:

- The event was able to operate with a positive balance the will be added to the fund balance

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- The event operates with a positive balance

BUDGET SUMMARY:

- The 2010 budget includes the elimination of $4,000 tax levy. This reduction will cause a planned decrease in the July 4th Fund's fund balance. The Village's fund balance target is 15 – 25% of expenditures. This planned reduction would bring this fund's ending fund balance closer to target levels.

Village of Brown Deer
July 4th Program Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Department Requested Budget	2010 Manager's Recommended Budget	Change from 2009 to Recommended Budget	Chg %
Revenues											
154-000-411-00-10	Tax Levy	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -	$ (4,000)	-100%
154-000-467-41-10	Fourth of July Sales	9,545	8,759	9,110	8,116	7,653	9,000	9,000	9,000	-	0%
154-000-467-41-20	Raffle Ticket Sales	2,368	2,646	2,359	2,671	2,671	2,700	2,700	2,700	-	0%
154-000-481-00-10	Investment Interest	-	-	545	212	276	558	300	300	(258)	-46%
154-000-482-00-50	Misc. Revenue	418	316	153	45	469	450	450	450	-	0%
154-000-485-54-10	Fourth of July Donations	13,569	12,710	9,881	10,865	10,849	12,500	12,000	12,000	(500)	-4%
	Total Revenues	29,900	28,431	26,048	25,909	25,918	29,208	28,450	24,450	(4,758)	-16%
Expenditures											
154-000-553-11-25	Program Salaries	2,848	2,096	2,232	1,030	1,030	2,500	1,200	1,200	(1,300)	-52%
154-000-553-15-15	FICA	218	160	170	79	79	192	92	92	(100)	-52%
154-000-553-20-40	Printing Services	68	1,199	784	1,468	1,468	1,500	1,500	1,500	-	0%
154-000-553-39-70	Program Expenses	7,799	6,706	7,678	7,402	7,400	7,300	7,500	7,500	200	3%
154-000-553-40-10	Fireworks	6,800	6,800	6,800	6,800	6,800	9,000	7,975	7,975	(1,025)	-11%
154-000-553-40-15	Parade & Awards	4,276	6,095	6,450	5,534	5,595	6,000	5,500	5,500	(500)	-8%
154-000-553-40-20	Entertainment	1,100	2,825	2,830	1,100	1,100	2,750	1,500	1,500	(1,250)	-45%
154-000-553-40-25	Raffle	302	225	225	600	625	225	625	625	400	178%
154-000-553-40-50	Misc. Other	-	30	-	-	-	-	-	-	-	#DIV/0!
154-000-553-51-50	Insurance Expense	858	910	1,181	1,339	1,339	1,300	1,500	1,500	200	15%
	Total Expenditures	24,269	27,046	28,351	25,352	25,436	30,767	27,392	27,392	(3,375)	-11%
Revenues Over/(Under) Expenditures		5,631	1,385	(2,303)	557	482	(1,559)	1,058	(2,942)	$ (1,383)	89%
Beginning Fund Balance		7,914	13,545	14,930	12,627	12,627	12,627	13,109	13,109		
Ending Fund Balance		$13,545	$14,930	$12,627	$ 13,184	$13,109	$11,068	$ 14,167	$ 10,167		
Fund balance as a Percentage of Expenditures						51.54%	35.97%	51.72%	37.12%		
Fund Balance Low Range 15%						$ 3,815	$ 4,615	$ 4,109	$ 4,109		
Fund Balance High Range 25%						$ 6,359	$ 7,692	$ 6,848	$ 6,848		

Street Lighting - Special Assessment Funds

PROGRAM MANAGER: Village Engineer

PROGRAM DESCRIPTION:

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

Some Special Assessment Funds have developed fund balance reserves. These funds will be utilized when street light poles need to be replaced or substantial upgrades to fixtures need to be made. 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 target in mind the 2010 special assessment charges for each district were determined as follows:

- The Kildeer Court Special Assessment Fund has accumulated enough reserves cover the full replacement cost of the street lights in that area. As such, the rates were reduced to be equal to a nominal amount.

- All other Special Assessment Funds had fund balances less than the target amount identified in the Village's fund balance policy. As such, the annual assessment in those funds has been set to equal 125% of the prior year's assessment.

The first page summarizes the totals for all Special Assessment Funds. Individual Special Assessment Fund history and 2010 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
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	Special Charges	$ 27,403	$ 23,804	$ 35,916	$ 40,832	$ 40,833	$ 40,833	$ 49,967	$ 9,134	22%
	Interest Income	3,950	-	6,266	2,089	2,675	6,300	800	(5,500)	-87%
	Total Revenues	31,353	23,804	42,182	42,921	43,508	47,133	50,767	3,634	8%
Expenditures										
	Electric	13,411	15,195	18,670	11,602	18,274	16,779	22,000	5,221	31%
	Equipment Maintenance	28,587	29,213	26,443	5,361	10,111	36,500	23,300	(13,200)	-36%
	Administrative	1,080	1,200	1,800	-	6,000	6,000	6,000	-	0%
	Materials & Supplies	1,652	150	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	44,730	45,758	46,913	16,963	34,385	59,279	51,300	(7,979)	-13%
Revenues Over/(Under) Expenditures		(13,377)	(21,954)	(4,731)	25,958	9,123	(12,146)	(533)	$ 11,613	-96%
Beginning Fund Balance		221,007	207,630	185,676	180,945	180,945	180,945	190,068		
Ending Fund Balance		$207,630	$185,676	$180,945	$ 206,903	$190,068	$168,799	$189,535		

Village of Brown Deer
Street Lighting - Special Assessment Fund
Brown Deer Business Park
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	BD Business Park									
170-000-424-00-10	Special Charges	$ 11,619	$ 4,977	$ 2,854	$ 3,735	$ 3,735	$ 3,735	$ 4,669	$ 934	25%
170-000-481-00-10	Interest Income	600	-	1,394	440	550	1,000	200	(800)	-80%
	Total Revenues	12,219	4,977	4,248	4,175	4,285	4,735	4,869	134	3%
Expenditures										
	BD Business Park									
170-000-534-22-10	Electric	1,534	2,659	3,642	1,741	3,482	3,160	3,600	440	14%
170-000-534-23-30	Equipment Maintenance	(781)	1,063	820	-	-	820	1,000	180	22%
170-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
170-000-534-35-40	Materials & Supplies	1,527	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	2,460	3,947	4,762	1,741	4,482	4,980	5,600	620	12%
Revenues Over/(Under) Expenditures		9,759	1,030	(514)	2,434	(197)	(245)	(731)	$ (486)	198%
Beginning Fund Balance		31,788	41,547	42,577	42,063	42,063	42,063	41,866		
Ending Fund Balance		$ 41,547	$ 42,577	$ 42,063	$ 44,497	$ 41,866	$ 41,818	$ 41,135		
Estimated system replacement cost								$ 171,000		
Difference between replacement cost and fund balance								$ (129,865)		

Village of Brown Deer
Street Lighting - Special Assessment Fund
Kildeer Court
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	Kildeer Court									
171-000-424-00-10	Special Charges	$ 2,081	$ 1,498	$ 2,282	$ 1,660	$ 1,660	$ 1,660	$ 1,000	$ (660)	-40%
171-000-481-00-10	Interest Income	600	-	1,972	628	725	2,000	200	(1,800)	-90%
	Total Revenues	2,681	1,498	4,254	2,288	2,385	3,660	1,200	(2,460)	-67%
Expenditures										
	Kildeer Court									
171-000-534-22-10	Electric	1,113	831	866	516	776	878	1,000	122	14%
171-000-534-23-30	Equipment Maintenance	1,305	335	335	4,832	408	335	1,500	1,165	348%
171-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
171-000-534-35-40	Materials & Supplies	25	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	2,623	1,391	1,501	5,348	2,184	2,213	3,500	1,287	58%
Revenues Over/(Under) Expenditures		58	107	2,753	(3,060)	201	1,447	(2,300)	$ (3,747)	-259%
Beginning Fund Balance		60,035	60,093	60,200	62,953	62,953	62,953	63,154		
Ending Fund Balance		$60,093	$60,200	$62,953	$ 59,893	$63,154	$64,400	$60,854		
Estimated system replacement cost								$ 40,000		
Difference between replacement cost and fund balance								$ 20,854		

Village of Brown Deer
Street Lighting - Special Assessment Fund
Opus North
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	Opus North									
172-000-424-00-10	Special Charges	$ 3,810	$ 1,872	$ 1,623	$ 2,822	$ 2,822	$ 2,822	$ 3,528	$ 706	25%
172-000-481-00-10	Interest Income	350	-	945	304	400	1,100	100	(1,000)	-91%
	Total Revenues	4,160	1,872	2,568	3,126	3,222	3,922	3,628	(294)	-7%
Expenditures										
	Opus North									
172-000-534-22-10	Electric	1,174	1,082	1,884	718	1,076	1,207	1,400	193	16%
172-000-534-23-30	Equipment Maintenance	400	1,722	400	-	1,365	1,555	500	(1,055)	-68%
172-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
172-000-534-35-40	Materials & Supplies	25	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,779	3,029	2,584	718	3,441	3,762	2,900	(862)	-23%
Revenues Over/(Under) Expenditures		2,381	(1,157)	(16)	2,408	(219)	160	728	$ 568	355%
Beginning Fund Balance		27,701	30,082	28,925	28,909	28,909	28,909	28,690		
Ending Fund Balance		$ 30,082	$ 28,925	$ 28,909	$ 31,317	$ 28,690	$ 29,069	$ 29,418		
Estimated system replacement cost								$ 45,000		
Difference between replacement cost and fund balance								$ (15,582)		

Village of Brown Deer
Street Lighting - Special Assessment Fund
Park Plaza
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	Park Plaza									
173-000-424-00-10	Special Charges	$ 5,846	$ 11,910	$ 24,665	$ 28,222	$ 28,223	$ 28,223	$ 35,279	$ 7,056	25%
173-000-481-00-10	Interest Income	1,850	-	413	224	325	500	100	(400)	-80%
	Total Revenues	7,696	11,910	25,078	28,446	28,548	28,723	35,379	6,656	23%
Expenditures										
	Park Plaza									
173-000-534-22-10	Electric	6,940	8,585	9,607	6,960	10,440	8,973	13,000	4,027	45%
173-000-534-23-30	Equipment Maintenance	25,558	23,353	23,407	529	3,608	32,495	18,000	(14,495)	-45%
173-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
173-000-534-35-40	Materials & Supplies	25	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	32,703	32,163	33,313	7,489	15,048	42,468	32,000	(10,468)	-25%
Revenues Over/(Under) Expenditures		(25,007)	(20,253)	(8,235)	20,957	13,500	(13,745)	3,379	$ 17,124	-125%
Beginning Fund Balance		53,209	28,202	7,949	(286)	(286)	(286)	13,214		
Ending Fund Balance		$ 28,202	$ 7,949	$ (286)	$ 20,671	$ 13,214	$ (14,031)	$ 16,593		
Estimated system replacement cost								$ 270,650		
Difference between replacement cost and fund balance								$ (254,057)		

Village of Brown Deer
Street Lighting - Special Assessment Fund
North Arbon Drive
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	North Arbon Drive									
174-000-424-00-10	Special Charges	$ 2,561	$ 2,206	$ 3,409	$ 2,353	$ 2,353	$ 2,353	$ 2,941	$ 588	25%
174-000-481-00-10	Interest Income	400	-	1,107	351	450	1,200	100	(1,100)	-92%
	Total Revenues	2,961	2,206	4,516	2,704	2,803	3,553	3,041	(512)	-14%
									-	
Expenditures									-	
	North Arbon Drive									
174-000-534-22-10	Electric	1,859	1,293	1,827	1,154	1,730	1,662	2,000	338	20%
174-000-534-23-30	Equipment Maintenance	1,860	939	869	-	3,365	475	2,000	1,525	321%
174-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
174-000-534-35-40	Materials & Supplies	25	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	3,924	2,457	2,996	1,154	6,095	3,137	5,000	1,863	59%
Revenues Over/(Under) Expenditures		(963)	(251)	1,520	1,550	(3,292)	416	(1,959)	$ (2,375)	-571%
Beginning Fund Balance		34,049	33,086	32,835	34,355	34,355	34,355	31,063		
Ending Fund Balance		$ 33,086	$ 32,835	$ 34,355	$ 35,905	$ 31,063	$ 34,771	$ 29,104		
Estimated system replacement cost								$ 62,500		
Difference between replacement cost and fund balance								$ (33,396)		

Village of Brown Deer
Street Lighting - Special Assessment Fund
Brown Deer Corporate Park
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
	BD Corporate Park									
175-000-424-00-10	Special Charges	$ 1,486	$ 1,341	$ 1,083	$ 2,040	$ 2,040	$ 2,040	$ 2,550	$ 510	25%
175-000-481-00-10	Interest Income	150	-	435	142	225	500	100	(400)	-80%
	Total Revenues	1,636	1,341	1,518	2,182	2,265	2,540	2,650	110	4%
Expenditures										
	BD Corporate Park									
175-000-534-22-10	Electric	791	745	843	513	770	899	1,000	101	11%
175-000-534-23-30	Equipment Maintenance	245	1,801	612	-	1,365	820	300	(520)	-63%
175-000-534-26-75	Administrative	180	200	300	-	1,000	1,000	1,000	-	0%
175-000-534-35-40	Materials & Supplies	25	25	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,241	2,771	1,756	513	3,135	2,719	2,300	(419)	-15%
Revenues Over/(Under) Expenditures		395	(1,430)	(238)	1,669	(870)	(179)	350	$ 529	-296%
Beginning Fund Balance		14,225	14,620	13,190	12,952	12,952	12,952	12,082		
Ending Fund Balance		$ 14,620	$ 13,190	$ 12,952	$ 14,621	$ 12,082	$ 12,773	$ 12,432		
Estimated system replacement cost								$ 28,000		
Difference between replacement cost and fund balance								$ (15,568)		

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 2010
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2009 payments and ending balances by funding source (tax levy, Water, Sanitary Sewer, Storm Water or Tax Incremental Financing District).
- List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2010 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.

Taxable General Obligation Promissory Notes – 2000
These notes were issued for the site improvements (parking lot repaving, landscaping, and outside facade changes) at the Brown Deer Commerce Center. The improvements changed the property from a shopping center to an office center.

General Obligation Capital Improvement Bonds – 2001
These bonds were issued to pay for the capital improvement projects for 2002-2004. These projects included street rehabilitation, parking lot, parks, and storm water improvement projects, as well as improvements to the public works garage.

State Trust Fund Loan - 2003
This loan was borrowed to pay off the Village's Wisconsin Retirement System unfunded pension liability.

Debt Service Fund

State Trust Fund Loan - 2006
This loan was issued for equipment purchases for the police and public works departments.

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

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

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

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

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

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

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

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

Village of Brown Deer
Debt Service Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
210-000-411-00-10	Debt Service Tax Levy	553,041	786,701	$ 786,701	$ 728,286	$ 728,286	$ 728,286	$ 716,050	(12,236)	-2%
210-000-481-00-10	Investment income	5,247	13,742	5,655	438	750	5,000	1,000	(4,000)	-80%
210-000-491-00-10	Bond Proceeds	190,442	-	690,000	-	374,439	-	-	-	#DIV/0!
210-000-492-40-10	Trans. From Capital Projects	61,138	61,138	1,011,227	-	-	-	-	-	#DIV/0!
210-000-492-40-30	Trans. From TIF	178,882	497,973	-	-	-	-	-	-	#DIV/0!
210-000-493-00-10	Trans. From Desig. Reserves	-	-	66,000	-	-	-	-	-	#DIV/0!
	Total Revenues	988,750	1,359,554	2,559,583	728,724	1,103,475	733,286	717,050	(16,236)	-2%
Expenditures										
	Principal									
	Previously Repaid Debt/TIFDebt	560,000	585,000	2,125,000	-	-	-	-	-	#DIV/0!
210-000-581-99-10	1999 GO Bonds	86,000	56,200	55,600	58,800	58,800	58,800	-	(58,800)	-100%
210-000-581-01-10	2001 GO Cap Improvement Bonds	32,000	75,000	75,000	80,000	80,000	80,000	80,000	-	0%
210-000-581-03-10	2003 State Trust Fund Loan	27,661	29,321	30,961	32,938	32,938	32,938	34,914	1,976	6%
210-000-581-06-10	2006 State Trust Fund Loan	-	65,568	68,376	70,789	70,789	70,789	73,267	2,478	4%
210-000-581-06-20	2006 GO Bonds	-	-	-	25,000	25,000	25,000	25,000	-	0%
210-000-581-06-30	2006 GO Promissory Notes	-	-	-	140,000	140,000	140,000	145,000	5,000	4%
210-000-581-08-10	2008 Taxable Refunding Bonds	-	-	-	115,000	115,000	115,000	135,000	20,000	17%
210-000-581-09-10	2009 GO Refunding Bonds	-	-	-	-	-	-	69,521	69,521	#DIV/0!
	Total Principal	705,661	811,089	2,354,937	522,527	522,527	522,527	562,702	40,175	8%
	Interest									
	Previously Repaid Debt/TIFDebt	133,998	424,061	37,658	-	-	-	-	-	#DIV/0!
210-000-582-99-10	1999 GO Bonds	44,281	22,428	20,052	17,621	17,621	17,621	-	(17,621)	-100%
210-000-582-01-10	2001 GO Cap Improvement Bonds	17,376	35,700	32,841	29,788	29,788	29,788	26,568	(3,221)	-11%
210-000-582-03-10	2003 State Trust Fund Loan	46,790	45,130	43,490	41,513	41,513	41,513	39,537	(1,976)	-5%
210-000-582-06-10	2006 State Trust Fund Loan	-	10,263	7,455	5,042	5,042	5,042	2,564	(2,478)	-49%
210-000-582-06-20	2006 GO Bonds	-	25,005	16,670	16,170	16,170	16,170	15,170	(1,000)	-6%
210-000-582-06-30	2006 GO Promissory Notes	-	73,995	49,330	46,705	46,705	46,705	41,325	(5,380)	-12%
210-000-582-08-10	2008 Taxable Refunding Bonds	-	-	-	38,920	38,920	38,920	20,868	(18,053)	-46%
210-000-582-09-10	2009 GO Refunding Bonds	-	-	-	-	-	-	7,317	7,317	#DIV/0!
	Total Interest	242,445	636,582	207,496	195,759	195,759	195,759	153,348	(31,675)	-16%
210-000-582-00-10	Issuance Costs	10,693	-	11,677	-	6,000	-	-	-	#DIV/0!
210-000-590-00-50	Refunding amounts paid	-	-	-	-	372,000	-	-	-	#DIV/0!
	Total Expenditures	958,799	1,447,671	2,574,110	718,286	1,096,286	718,286	716,050	8,500	1%
Revenues Over/(Under) Expenditures		29,951	(88,117)	(14,527)	10,438	7,189	15,000	1,000		
Beginning Fund Balance		94,486	124,437	36,320	36,320	21,793	21,793	28,982		
Ending Fund Balance		$ 124,437	$ 36,320	$ 21,793	$ 46,758	$ 28,982	$ 36,793	$ 29,982		

Village of Brown Deer
List of Outstanding Debt
for the year ending December 31, 2009
2010 Budget

Name of Debt	Issue Date	Original Amount	Funding Source	2009 Payment Principal	2009 Payment Interest	Balance 12/31/2009
Water/Sewer/Storm/Village Bonds and Notes						
GO Corp Purpose Bonds	Refunded	$ 420,000	Water	$ 31,200	$ 8,711	$ 183,000
GO Corp Purpose Bonds	Refunded	223,500	Sewer	15,000	4,729	100,000
GO Corp Purpose Bonds	Refunded	2,080,000	Storm	155,000	41,531	870,000
GO Corp Purpose Bonds	Refunded	776,500	Tax Levy	58,800	17,621	372,000
Total	4/1/1999	3,500,000	Total	260,000	72,593	1,525,000
GO Capital Improvement Bonds		1,460,000	Storm	100,000	37,918	835,000
GO Capital Improvement Bonds		1,150,000	Tax Levy	80,000	29,788	655,000
Total	12/1/2001	2,610,000	Total	180,000	67,705	1,490,000
GO Promissory Notes	4/1/2006	1,300,000	Tax Levy	140,000	46,705	1,160,000
GO Corporate Purpose Bonds		545,000	Water	25,000	19,790	480,000
GO Corporate Purpose Bonds		675,000	Sewer	35,000	24,410	590,000
GO Corporate Purpose Bonds		800,000	Storm	40,000	28,935	700,000
GO Corporate Purpose Bonds		415,000	Tax Levy	25,000	16,170	390,000
Total	4/1/2006	2,435,000	Total	125,000	89,305	2,160,000
GO Corporate Purpose Bonds		371,250	Water	11,550	19,273	359,700
GO Corporate Purpose Bonds		337,500	Sewer	10,500	17,521	327,000
GO Corporate Purpose Bonds		416,250	Storm	12,950	21,610	403,300
Total	4/3/2008	1,125,000	Total	35,000	58,404	1,090,000
Taxable GO Refunding Bonds	4/3/2008	690,000	Tax Levy	115,000	38,920	575,000
State Trust Fund Loans:						
State Trust Fund Loan	1/27/2003	824,408	Tax Levy	32,938	41,513	658,949
State Trust Fund Loan	2/23/2006	278,000	Tax Levy	70,789	5,042	73,267
Tax Incremental Financing District Debt:						
Taxable GO Promissory Note	10/2/2000	550,000	TIF #2	90,000	10,998	100,000
Taxable GO Bonds		1,775,000	TIF #2	-	98,090	1,775,000
Taxable GO Bonds		3,805,000	TIF #3	-	213,775	3,805,000
Total	9/29/2006	5,580,000	Total	-	311,865	5,580,000
Taxable GO Comm Devel Bonds	5/7/2007	3,355,000	TIF #2	-	182,155	3,355,000
State Trust Fund Loan	1/23/2009	$1,100,000	TIF #4	$ -	$ -	$ 1,100,000
Total Water				$ 67,750	$ 47,774	$ 1,022,700
Total Sewer				60,500	46,660	1,017,000
Total Storm				307,950	129,993	2,808,300
Total Tax Levy				522,527	195,759	3,884,216
Total TIF #2				90,000	291,243	5,230,000
Total TIF #3				-	213,775	3,805,000
Total TIF #4				-	-	1,100,000
Total 2009 Debt Service Payments				$1,048,727	$925,204	$18,867,216

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

Name of Debt	Issue Date	Original Amount	Funding Source	2010 Payment Principal	2010 Payment Interest	Balance 12/31/2010
Water/Sewer/Storm/Village Bonds and Notes						
GO Capital Improvement Bonds		$1,460,000	Storm	$ 105,000	$ 33,791	$ 730,000
GO Capital Improvement Bonds		1,150,000	Tax Levy	80,000	26,568	575,000
Total	12/1/2001	2,610,000	Total	185,000	60,359	1,305,000
GO Promissory Notes	4/1/2006	1,300,000	Tax Levy	145,000	41,325	1,015,000
GO Corporate Purpose Bonds		545,000	Water	30,000	18,690	450,000
GO Corporate Purpose Bonds		675,000	Sewer	35,000	23,010	555,000
GO Corporate Purpose Bonds		800,000	Storm	40,000	27,335	660,000
GO Corporate Purpose Bonds		415,000	Tax Levy	25,000	15,170	365,000
Total	4/1/2006	2,435,000	Total	130,000	84,205	2,030,000
GO Corporate Purpose Bonds		371,250	Water	19,800	12,439	339,900
GO Corporate Purpose Bonds		337,500	Sewer	18,000	11,308	309,000
GO Corporate Purpose Bonds		416,250	Storm	22,200	13,948	381,100
Total	4/3/2008	1,125,000	Total	60,000	37,695	1,030,000
Taxable GO Refunding Bonds	4/3/2008	690,000	Tax Levy	135,000	20,868	440,000
GO Refunding Bonds		184,200	Water	34,200	3,600	150,000
GO Refunding Bonds		100,656	Sewer	18,689	1,967	81,967
GO Refunding Bonds		875,705	Storm	162,590	17,110	713,115
GO Refunding Bonds		374,439	Tax Levy	69,521	7,317	304,918
Total	10/13/2009	1,535,000	Total	285,000	29,994	1,250,000
State Trust Fund Loans:						
State Trust Fund Loan	1/27/2003	824,408	Tax Levy	34,914	39,537	624,035
State Trust Fund Loan	2/23/2006	278,000	Tax Levy	73,267	2,564	-
Tax Incremental Financing District Debt:						
Taxable GO Promissory Note	10/2/2000	550,000	TIF #2	100,000	3,800	-
Taxable GO Bonds		1,775,000	TIF #2	95,000	95,549	1,680,000
Taxable GO Bonds		3,805,000	TIF #3	135,000	210,164	3,670,000
Total	9/29/2006	5,580,000	Total	230,000	305,713	5,350,000
Taxable GO Comm Devel Bonds	5/7/2007	3,355,000	TIF #2	185,000	177,160	3,170,000
State Trust Fund Loan	1/23/2009	$1,100,000	TIF #4	$ 26,529	$ 68,953	$ 1,073,471
Total Water				$ 84,000	$ 34,729	$ 939,900
Total Sewer				71,689	36,285	945,967
Total Storm				329,790	92,184	2,484,215
Total Tax Levy				562,702	153,348	3,323,953
Total TIF #2				380,000	276,509	4,850,000
Total TIF #3				135,000	210,164	3,670,000
Total TIF #4				26,529	68,953	1,073,471
Total Debt Service Payments				$1,589,710	$872,172	$17,287,506

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2010 Budget
(continued)

Debt Name	GO Cap Imp Bonds						State Trust Fund Loan	
Original Amt	$2,610,000						$824,408	
Date	12/1/2001						1/27/2003	
Funding	Stormwater Portion		Tax Levy Portion		Total		Total - Levy	
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	-	-	-	-	-	-	-	-
Outstanding	$ 730,000	$ 101,108	$ 575,000	$ 79,944	$ 1,305,000	$ 181,051	$ 624,035	$ 269,379

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2010 Budget
(continued)

Debt Name	State Trust Fund Loan		GO Promissory Notes		GO Corp Purp Bonds (continued)			
Original Amt	$278,000		$1,300,000		$2,435,000			
Date	2/23/2006		4/1/2006		4/1/2006			
Funding	Total - Levy		Total - Levy		Water Portion		Sewer Portion	
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	-	-	-	-	-	-	-	-
Outstanding	$ -	$ -	$ 1,015,000	$ 119,795	$ 450,000	$ 117,968	$ 555,000	$ 144,883

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2010 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	-	-	-	-	-	-
Outstanding	$ 660,000	$ 173,055	$ 365,000	$ 94,253	$ 2,030,000	$ 530,158

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2010 Budget
(continued)

Debt Name	GO Corp Purp Bonds								Taxable Refunding	
Original Amt	$1,125,000								$690,000	
Date	4/3/2008								4/3/2008	
Funding	Water Portion		Sewer Portion		Storm Portion		Total		Total - Levy	
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	-	-	-	-	-	-	-	-	-	-
Outstanding	$ 339,900	$ 90,133	$ 309,000	$ 81,945	$ 381,100	$ 101,060	$ 1,030,000	$ 273,138	$ 440,000	$ 28,915

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue
2010 Budget
(concluded)

Debt Name	GO Refunding Bonds									
Original Amt	$1,535,000									
Date	10/13/2009									
Funding	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	-	-	-	-	-	-	-	-	-	-
Outstanding	$ 150,000	$ 7,397	$ 81,967	$ 4,041	$ 713,115	$ 35,149	$ 304,918	$ 15,029	$ 1,250,000	$ 61,616

Village of Brown Deer
Debt Repayment Schedules - By Debt Issue - TIF Debt Issues
2010 Budget

Debt Name	Taxable GO Bonds						Taxable CDA Bonds		State Trust Fund Loan	
Original Amt	$5,580,000						$3,355,000		$1,100,000	
Date	9/29/2006						5/7/2007		1/23/2009	
Funding	TIF #2 Portion		TIF #3 Portion		Total		Total - TIF #2		Total - TIF#4	
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009	$ -	$ 98,090	$ -	$ 213,775	$ -	$ 311,865	$ -	$ 182,155	$ -	$ -
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	$ 1,680,000	$ 626,224	$ 3,670,000	$ 1,934,366	$ 5,350,000	$ 2,560,590	$ 3,170,000	$ 1,140,598	$ 1,073,471	$ 645,208

Village of Brown Deer
Debt Repayment Schedules - Total Per Funding Source
2010 Budget
(continued)

Funding	Total Water		Total Sewer		Total Storm		Total Tax Levy	
Date	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	$ 132,293
2012	88,050	29,882	79,500	31,620	358,050	72,365	533,533	112,369
2013	90,300	27,165	81,328	28,943	362,752	60,987	557,198	90,695
2014	99,500	24,137	83,623	26,129	397,720	48,358	423,229	71,196
2015	58,100	21,445	66,000	23,443	205,900	37,355	356,717	55,310
2016	58,100	19,248	66,000	20,918	215,900	28,365	374,451	39,687
2017	66,400	16,869	69,000	18,318	84,600	22,108	82,487	29,434
2018	66,400	14,305	74,000	15,542	84,600	18,828	85,636	25,085
2019	68,050	11,683	75,500	12,614	91,450	15,383	93,974	20,447
2020	73,050	8,899	80,500	9,525	96,450	11,664	97,480	15,533
2021	76,350	5,925	83,500	6,251	100,150	7,740	101,261	10,334
2022	76,350	2,862	83,500	2,891	105,150	3,609	105,237	4,932
2023	33,000	660	30,000	600	37,000	740	-	-
2024	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-
Outstanding	$ 939,900	$ 215,498	$ 945,967	$ 230,869	$ 2,484,215	$ 410,371	$ 3,323,953	$ 607,315

Village of Brown Deer
Debt Repayment Schedules - Total Per Funding Source
2010 Budget
(concluded)

Funding Source	Total TIF #2		Total TIF #3		Total TIF #4		Total All Funding Sources	
Date	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	$ 59,041	$ 1,493,450	$ 800,604
2012	315,000	240,546	150,000	195,050	38,289	57,193	1,562,422	739,024
2013	335,000	223,051	165,000	186,624	40,551	54,931	1,632,129	672,395
2014	350,000	204,525	170,000	177,535	42,782	52,700	1,566,854	604,580
2015	365,000	185,098	180,000	167,910	45,135	50,347	1,276,851	540,907
2016	380,000	164,856	190,000	157,735	47,486	47,996	1,331,937	478,805
2017	405,000	143,526	205,000	146,873	50,229	45,253	962,716	422,381
2018	430,000	120,836	210,000	135,460	52,991	42,491	1,003,627	372,546
2019	455,000	96,786	225,000	123,498	55,906	39,576	1,064,880	319,986
2020	475,000	71,358	240,000	110,710	58,881	36,601	1,121,361	264,289
2021	505,000	44,145	255,000	96,715	62,219	33,263	1,183,481	204,373
2022	535,000	14,998	275,000	81,345	65,641	29,841	1,245,878	140,476
2023	-	-	290,000	64,960	69,252	26,231	459,252	93,191
2024	-	-	305,000	47,705	72,999	22,483	377,999	70,188
2025	-	-	325,000	29,435	77,075	18,407	402,075	47,842
2026	-	-	345,000	10,005	81,315	14,168	426,315	24,173
2027	-	-	-	-	85,787	9,695	85,787	9,695
2028	-	-	-	-	90,491	4,991	90,491	4,991
Total Remaining	$ 4,850,000	$ 1,766,821	$ 3,670,000	$ 1,934,366	$ 1,073,471	$ 645,208	$ 17,287,506	$ 5,810,447

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Capital Project Funds

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

Capital Improvement Fund:
This fund accounts for major construction projects. Revenue sources include debt proceeds, tax levy, grants and interest earnings. 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 are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

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 2009 Budget document includes the following:

- Capital Improvement Project Fund 2010 Budget
- 2009 Project Status Report: lists each capital project in 2009 including the amounts budgeted in 2009, project funding as well as a description of the project's status
- 2010 Budget Project Detail: lists each project budgeted for in 2010 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 2010 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 2010 budget by necessity focuses on capital expenditures planned for 2010. 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 2010 PROJECTS:

- General Government Equipment – Phone System: This project includes the replacement of the Village's phone system including switch, lines 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. It is more cost-effective for the Village to operate our own voicemail system as it would eliminate the costs we pay for the T1 line ($2,688/year). 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.

Capital Project Fund

- 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 unmarked squad cars. The 2010 budget amount includes replacement of two 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 16 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.

- Municipal Complex – Roof Repairs: Replace built-up roof of the municipal complex. The roof has had past work of repairs and re-saturants to keep it functioning. The maintenance of other roof continues to grow as more persistent leaks grow. In time these will cause damage to the decking structure and interior finishes.

- Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. It is estimated that the 2010 Budget would provide funding for approximately 5,000 feet of road rehabilitation. The Village plans to coordinate road maintenance efforts with those of the Water Stormwater and Sanitary Sewer Utilities.

- Street Rehabilitation – 60th St Repaving Fairy Chasm to County Line: This proposal calls for the pavement on 60th Street to be replaced and ditching corrected/repaired 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. Because of 60th Street's position as an arterial road it could qualify for Federal stimulus dollars. The Village has submitted an application to have this project included for stimulus funding. If no stimulus funding is received the project would be delayed until other funding sources are identified.

Capital Project Fund

- Sidewalk Projects – Railroad Crossing and Bike Trail: Install bike/pedestrian trail crossing from the WE energies right of way into Village Park traversing the railroad line that lies between the two. In addition it is proposed to add a link on the south side of Brown Deer to allow users to cross at the intersection with Arbon Drive. Both the crossing into Village Park and the extension along the south side of Brown Deer Road will allow users better access to the Oak Leaf Trail that would extend between Kohl and Brown Deer Parks. The Village would take a lead in making sure these two connections are made and will work with the County to bid the project collectively to help lower costs. The Brown Deer Recreational Trail is currently one small segment and incomplete; these connections will greatly improve access to the Village Park and provide additional multi-modal transportation options for Village residents.

Village of Brown Deer
Capital Project Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
320-000-411-00-10	Tax Levy	$ 552,660	$ 497,722	$ 492,986	$ 331,380	$ 331,380	$ 331,380	$ 331,380	$ -	0%
320-000-424-00-10	Special Assessments	-	-	-	-	-	160,000	-	(160,000)	-100%
320-000-435-30-30	State & Fed. Grants	1,600	97,381	41,566	22,991	157,678	138,600	454,930	316,330	228%
320-000-481-00-10	Interest Income	137,171	142,082	58,118	14,763	6,295	30,000	6,500	(23,500)	-78%
320-000-482-00-50	Other Revenue	4,150	(628)	183,976	38,709	38,709	-	4,000	4,000	#DIV/0!
320-000-483-00-10	Sale of equipment	26,308	37,050	13,509	-	-	5,000	6,000	1,000	20%
320-000-485-60-10	Donations-Beautification	400	958	4,156	225	1,025	1,600	-	(1,600)	-100%
320-000-485-60-20	Donations-Other	68,690	15,000	5,250	1,800	1,000	-	500	500	#DIV/0!
320-000-491-00-10	Debt Proceeds	1,802,558	-	-	-	-	-	1,600,000	1,600,000	#DIV/0!
320000492-00-22	Transfers in	-	-	82,031	13,600	13,600	150,000	-	(150,000)	-100%
	Total Revenues	2,593,537	789,565	881,591	423,468	549,687	816,580	2,403,310	1,586,730	194%
Expenditures	General Government									
320-000-571-81-10	General Gov't Equipment	19,283	55,761	118,322	6,947	5,568	6,250	64,000	57,750	924%
320-000-571-82-20	Village Hall Bldg Imp't	149,822	48,026	456,863	66,543	75,000	75,000	37,000	(38,000)	-51%
320-000-571-82-30	Village Hall clean up	-	-	211,221	36,756	36,756	-	-	-	#DIV/0!
	Public Safety									
320-000-572-81-20	Police Department Equip	198,202	100,428	105,098	223,761	229,149	139,194	312,860	173,666	125%
320-000-572-81-25	Fire Department Capital	97,930	97,626	98,604	123,144	123,113	123,113	194,622	71,509	58%
000-000-000-28-25	Inspection Equipment	-	6,358	4,622	-	-	-	-	-	#DIV/0!
320-000-572-82-20	Public Safety Imp't	13,998	-	54,564	-	-	-	-	-	#DIV/0!
	Public Works									
320-000-573-81-30	Public Works Equipment	70,671	361,084	37,569	51,029	69,280	66,403	47,526	(18,877)	-28%
320-000-573-81-35	Engineering Equipment	4,250	965	5,716	4,145	4,145	5,500	-	(5,500)	-100%
320-000-573-82-20	Building Improvements	310	7,431	2,980	418	10,418	10,000	220,000	210,000	2100%
320-000-573-82-30	Street Rehab/Reconst	463,337	253,579	326,544	282,794	339,697	327,830	724,430	396,600	121%
320-000-573-82-40	Sidewalk Projects	4,127	73,232	10,454	11,135	11,135	50,000	106,500	56,500	113%
320-000-573-82-45	Street /Traffic Lighting	-	-	-	-	-	160,000	-	(160,000)	-100%
	Culture and Recreation									
320-000-576-81-10	Library Equipment	-	-	-	-	-	-	31,400	31,400	#DIV/0!
320-000-576-81-55	Park & Rec Equipment	-	14,507	-	-	-	-	-	-	#DIV/0!
320-000-576-82-20	Park & Pond Imp't	53,298	523,120	14,325	-	-	-	-	-	#DIV/0!
320-000-577-82-60	Beautification Projects	789	1,084	8,660	5,067	17,523	18,100	10,700	(7,400)	-41%
	Other Financing Uses									
320-000-592-30-22	Transf. to Other Funds	53,810	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,129,827	1,543,201	1,455,541	811,739	921,784	981,390	1,749,038	767,648	78%
Revenues Over/(Under) Expenditures		1,463,710	(753,636)	(573,950)	(388,271)	(372,097)	(164,810)	654,272	$ 819,082	-497%
Beginning Fund Balance		1,475,424	2,939,134	2,185,498	1,611,548	1,611,548	1,611,548	1,239,451		
Ending Fund Balance		$2,939,134	$2,185,498	$1,611,548	$1,223,277	$1,239,451	$1,446,738	$1,893,723		

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
2009 Project Detail
2009 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	9/30/2009 Year to date	2009 Budget	Projected Total Costs	Remaining Costs to be budgeted in 2010	Project Status
320-000-571-81-10	**General Government Equipment**							
	Computer replacement program	MGR-001	unreserved funds	$ 6,947	$ 6,250	$ 5,568	$ -	done
320-000-571-82-20	**Village Hall Improv.**							
	Village Hall Public Restroom ADA Remodeling	VIL-014	grant CDBG	66,543	75,000	75,000	-	done
320-000-571-82-40	**Village Hall Entryway repairs**		insurance	36,756	-	36,756	-	done
330-000-572-81-20	**Police Department Equipment**							
	Vehicle Replacement	PD-003	unreserved funds	55,856	56,800	56,800	-	in progress
	Computer Workstation Upgrade	PD-004	unreserved funds	7,032	7,000	7,000	-	done, will use remaining
	Civil Disturbance Equipment	PD-011	unreserved funds	450	-	450	-	done
	Protective Vests	PD-022	unreserved funds	-	4,000	4,000	-	not yet started
	Network upgrade	PD-023	unreserved funds	61,657	60,794	61,657	-	done
	Security server - Sally Port	PD-024	unreserved funds	10,125	10,600	10,600	-	done, will use remaining
	ITAC repairs		unreserved funds	1,308	-	1,308	-	done
	In-squad tough books & thermal imaging		grants $17,471, $5,520, $4,999 transfer $13,600, unreserved	87,334	-	87,334	-	done
330-000-572-81-25	**Fire Department**							
	NSFD Capital Contribution-Gen Fund	FD-001	unreserved funds	123,144	123,113	123,113	-	in progress
330-000-573-81-30	**Public Works Equip.**							
	All Shop Tools/Equipment	DPW-033	unreserved funds	449	10,000	10,000	-	not yet started
	Bucket truck	DPW-038	2006 note	50,580	47,703	50,580	-	done
	Safety Barricades	DPW-044	unreserved funds	-	700	700	-	not yet started
	GIS computer upgrade	DPW-047	unreserved funds	-	4,000	4,000	-	on hold
	Software Upgrades/Purchases	DPW-048	unreserved funds	-	4,000	4,000	-	not yet started
330-000-573-81-35	**Engineering Equipment**							
	Inkjet plotter		unreserved funds	4,145	5,500	4,145	-	done
320-000-573-82-20	**Municipal Complex**							
	Municipal Complex-Boiler Replacement	DPW-004	unreserved funds	418	-	418	-	done
	Painting exterior	DPW-034	unreserved funds	-	5,000	5,000	-	not yet started
	Roof repairs	DPW-035	unreserved funds	-	5,000	5,000	-	not yet started
320-000-573-82-30	**Street Rehabilitation**							
	Street Rehab Program	COMM-001	unreserved funds	253,674	260,000	261,804	-	annual project
	60th Street Reconstruction	COMM-002	unreserved funds	63	-	63	-	done
	60th and Bradley ARRA prep		unreserved funds	10,000	-	10,000	-	waiting for funding info
	Brown Deer Comprehensive Plan	COMM-019	unreserved funds	19,057	67,830	67,830	-	to be completed in 2009
320-000-573-82-40	**Sidewalk Projects**							
	Recreation Trail RR X-ing/Village Park	COMM-020	unreserved funds	11,135	50,000	11,135	-	rebid & reappropriated
320-000-573-82-45	**Street/Traffic Lighting Projects**							

Village of Brown Deer
Capital Project Fund
2009 Project Detail
2009 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	9/30/2009 Year to date	2009 Budget	Projected Total Costs	Remaining Costs to be budgeted in 2010	Project Status
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-006	special assessments	-	160,000	-	-	not yet started
320-000-577-82-60	**Beautification Projects**							
	Arbor Day	BC-008	unreserved funds	113	1,600	113	-	annual project
	Beautification committee		donations	910	-	910	-	annual project
	Emerald Ash Replanting Program	BC-009	unreserved funds	4,044	16,500	16,500	-	annual project
	Total Expenditures			$ 811,739	$ 981,390	$ 921,784	$ -	
				Projected Beginning	Projected Revenues	Projected Uses	Projected Ending FB	
	Debt proceeds			$ 50,580	$ -	$ (50,580)	$ -	
	Donations - Beautification			-	1,600	(910)	690	
	Grants			-	157,678	(157,678)	-	
	Special Assessments			-	-	-	-	
	Unreserved/tax levy			1,560,968	390,409	(712,616)	1,238,761	
	Total Fund Balance			$1,611,548	$ 549,687	$ (921,784)	$1,239,451	

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

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Budget	Project Status
320-000-571-81-10	**General Government Equipment**				
	Computer replacement program	MGR-001	unreserved funds	$ 4,000	annual
	Phone System	VIL-013	debt proceeds	60,000	new project
320-000-571-82-20	**Village Hall Improv.**				
	Emergency Power Survey & Report	COMM-023	unreserved funds	10,000	new project
	PD Locker Room Plumbing Updates	COMM-025	unreserved funds	2,000	new project
	Village Hall Doors	COMM-028	debt proceeds	25,000	new project
320-000-572-81-20	**Police Department Equipment**				
	Shooting range lead abatement	PD-001	unreserved funds, Glendale	8,000	new project
	Vehicles	PD-003	unreserved funds	62,500	annual
	Computer station upgrades	PD-004	unreserved funds	7,500	annual
	Furniture	PD-009	unreserved funds	5,000	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	10,650	annual
	Dispatch Center Remodeling	PD-023	debt proceeds	209,210	new project
	Phoenix server	PD-033	unreserved funds	10,000	new project
320-000-572-81-25	**Fire Department**				
	NSFD Capital Contribution	FD-001	unreserved funds	194,622	annual
320-000-573-81-30	**Public Works Equip.**				
	All Shop Tools/Equipment	DPW-024	unreserved funds	7,500	annual
	Dump Truck 2 yd (3)	DPW-052	debt proceeds	40,026	new project
320-000-573-82-20	**Municipal Complex**				
	MC - Roof Repairs	DPW-035	debt proceeds	220,000	new project
320-000-573-82-30	**Street Rehabilitation**				
	Street Rehab	COMM-001	unreserved funds	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	**Sidewalk Projects**				
	Railroad Crossing and Bike Trail	COMM-020	debt proceeds	106,500	rebid from 2009
320-000-573-82-45	**Street/Traffic Lighting Projects**				
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-006	special assessments	-	on hold
320-000-576-81-10	**Library Equipment**				
	Gates Grant computers	LIB-003	unreserved funds	3,900	new project
	Library Equipment	LIB-004	unreserved funds	7,500	new project

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

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Budget	Project Status
	HVAC survey & replacement/upgrade	LIB-005	debt proceeds	20,000	new project
320-000-577-82-60	**Beautification Projects**				
	Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	9,500	annual
	Total Expenditures			$ 1,749,038	

	Projected Beginning	Projected Revenues	Projected Uses	Projected Ending FB
Debt proceeds	$ -	$ 1,600,000	$ (710,736)	$ 889,264
Donations - Beautification	690	500	(1,190)	-
Grants	-	454,430	(454,430)	-
Unreserved/tax levy	1,262,152	356,623	(575,182)	1,043,593
Total Fund Balance	$ 1,262,842	$ 2,411,553	$ (1,741,538)	$ 1,932,857

TIF District #2

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

One significant residential project within this TIF District is currently 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 in 2010 or 2011.

2010 TIF PROJECTS:

The only significant project budgeted for development by the Village in 2010 is a project involving Jewish Family Services (JFS). JFS is constructing a 66 unit residential care apartment complex (RCAC) with associated underground parking. The RCAC will be comprised of a mix of affordable and market rate units (using WHEDA tax credits) that range from studio to two bedroom apartments. The building would also feature kitchen and dining facilities as well as other services such as physical therapy, a beauty salon and a small cafe. The apartment building will house residents 60 years of age and older. The Village has entered into a development agreement with JFS. One piece of that agreement calls for the Village to reimburse JFS $525,000 for project costs incurring for this development. It is anticipated that this project will be completed in 2010 and that the Village will pay these funds out to the development in 2010.

Village of Brown Deer
TIF District #2
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
350-000-411-00-10	Taxes Revenue Increment	$ 620,007	$ 426,562	$ 457,423	$ 486,772	$ 450,825	$ 450,825	$ 450,825	$ -	0%
350-000-434-00-30	Exempt Computer Aid	4,917	3,276	2,609	2,527	2,527	3,000	2,500	(500)	-17%
350-000-435-00-10	DNR Site Assessment Grant	-	7,740	24,029	-	-	-	-	-	#DIV/0!
350-000-481-00-10	Investment Interest	20,458	100,738	55,196	14,440	16,000	40,000	16,000	(24,000)	-60%
350-000-482-00-10	Rent Income	11,610	-	41,378	3,150	3,150	15,000	-	(15,000)	-100%
350-000-482-00-50	Misc. Revenue	-	-	17,791	37,706	37,706	-	-	-	#DIV/0!
350-000-491-00-10	Proceeds - Long Term Debt	1,775,000	3,355,000	-	-	-	-	-	-	#DIV/0!
350-000-492-00-00	Premium on Long-Term Debt	-	6,392	-	-	-	-	-	-	#DIV/0!
	Total Revenues	2,431,992	3,899,708	598,426	544,595	510,208	508,825	469,325	(39,500)	-8%
Expenditures										
350-000-567-20-20	Professonal Services	-	-	13,275	15,960	20,000	10,000	10,000	-	0%
350-000-567-26-75	Administrative Charge	50,826	160,759	542,483	(1,564)	105,672	105,672	132,061	26,389	25%
350-000-567-26-75	Building Maintenance	-	-	-	10,877	25,000	15,600	-	(15,600)	-100%
350-000-567-82-50	TIF Projects	1,061,089	96,440	1,057,539	182,709	850,000	625,000	525,000	(100,000)	-16%
350-000-580-00-00	Loss on Land Sale	-	75,037	-	(73,224)	-	-	-	-	#DIV/0!
350-000-581-00-10	Principal on long-term debt	-	-	85,000	90,000	90,000	90,000	380,000	290,000	322%
350-000-582-00-10	Interest on long-term debt	-	-	370,690	151,120	291,243	291,243	276,509	(14,734)	-5%
350-000-582-00-10	Debt Issuance Costs	16,883	43,648	-	-	-	-	-	-	#DIV/0!
350-000-592-30-00	Transfer to Debt Service	178,882	283,010	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,307,680	658,894	2,068,986	375,878	1,381,915	1,137,515	1,323,570	186,055	16%
Revenues Over/(Under) Expenditures		1,124,312	3,240,814	(1,470,560)	168,717	(871,707)	(628,690)	(854,245)	$ (225,555)	36%
Beginning Fund Balance		76,136	1,200,448	4,441,262	2,970,702	2,970,702	2,970,702	2,098,995		
Ending Fund Balance		$ 1,200,448	$ 4,441,262	$ 2,970,702	$ 3,139,419	$ 2,098,995	$ 2,342,012	$ 1,244,750		

TIF District #3

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

In 2006, $2.4 million tax incremental financing package helped bring a 169,000 square foot Lowe's home improvement store to 6300 West Brown Deer Road. The new store replaced a vacant grocery store building and a primarily vacant strip shopping center. Additionally the Lowe's project carries a guaranteed property value of $15,000,000.

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

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

2010 TIF PROJECTS:

There are no significant projects scheduled for 2010 within TIF District #3.

Village of Brown Deer
TIF District #3
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
353-000-411-00-10	Taxes Revenue Increment	$ -	$ 45,824	$ 267,132	$ 299,145	$ 277,000	$ 277,000	$ 425,000	$ 148,000	53%
353-000-434-00-30	Intergovernmental Revenue	-	1,044	11,646	6,146	6,146	10,000	6,100	(3,900)	-39%
353-000-481-00-10	Investment Interest	14,223	96,949	49,693	11,550	6,600	-	-	-	#DIV/0!
353-000-482-00-50	Miscellaneous Revenue	-	-	-	-	27,230	-	-	-	#DIV/0!
353-000-491-00-00	Proceeds from Long-term Debt	3,805,000	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	3,819,223	143,817	328,471	316,841	316,976	287,000	431,100	144,100	50%
Expenditures										
353-000-567-20-20	Professonal Services	-	-	-	-	-	-	12,000	12,000	#DIV/0!
353-000-567-26-75	Administrative Expenses	24,080	16,843	22,039	-	13,211	13,211	173,269	160,058	1212%
353-000-567-82-50	TIF Projects	1,732,638	3,701	2,478,753	(27,240)	12,000	60,000	-	(60,000)	-100%
353-000-581-00-10	Principal on long-term debt	-	-	-	-	-	-	135,000	135,000	#DIV/0!
353-000-582-00-10	Interest on long-term debt	-	-	-	106,888	213,775	213,775	210,164	(3,611)	-2%
353-000-582-00-10	Issuance Costs	35,596	-	213,775	-	-	10,000	-	(10,000)	-100%
353-000-592-30-00	Transfer to Debt Service	-	214,963	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	1,792,314	235,507	2,714,567	79,648	238,986	296,986	530,433	233,447	79%
Revenues Over/(Under) Expenditures		2,026,909	(91,690)	(2,386,095)	237,193	77,990	(9,986)	(99,333)	$ (89,347)	895%
Beginning Fund Balance		(51,732)	1,975,177	1,883,487	(502,608)	(502,608)	(502,608)	(424,618)		
Ending Fund Balance		$ 1,975,177	$ 1,883,487	$ (502,608)	$ (265,415)	$ (424,618)	$ (512,594)	$ (523,951)		

TIF District #4

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

The recent Deerwood office building project, the new home for an architectural and an interior design firm, is in the final stages of construction and working towards obtaining occupancy. Located on a previously vacant parcel at 8655 North Deerwood Drive, the 18,344 square foot building will carry a new property value of $2,500,000. A $760,000 tax incremental financing package helped make this project a reality

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

2010 TIF PROJECTS:

- Original Village Streetscape and Reconstruction $570,000: The Village will begin to incur planning and engineering costs and begin the utility work required for this project. The overall project is to reconstruct North Deerwood Dr, River Lane and North 43rd Street in the Original Village area. The reconstruction will include renovation to pavement, redesign of parking pedestrian access and storm water management.

Village of Brown Deer
TIF District #4
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
354-000-411-00-10	TIF increment received	$ -	$ 33,097	$ 64,284	$ 74,243	$ 68,000	$ 68,000	$ 68,000	$ -	0%
354-000-434-00-30	Intergovernmental Revenue	-	1,156	893	669	669	1,000	700	(300)	-30%
354-000-481-00-10	Investment Interest	7	643	998	586	650	2,000	-	(2,000)	-100%
354-000-491-00-10	Proceeds - Long Term Debt	-	-	-	1,100,000	1,100,000	1,100,000	2,920,000	1,820,000	165%
	Total Revenues	7	34,896	66,175	1,175,498	1,169,319	1,171,000	2,988,700	1,817,700	155%
Expenditures										
354-000-567-26-75	Administrative Expenses	9,093	37,674	36,011	3,605	842	842	72,510	71,668	8512%
354-000-567-82-50	Capital Outlay	-	-	1,100,000	41,267	88,000	1,193,000	570,000	(623,000)	-52%
354-000-581-00-10	Principal on long-term debt	-	-	-	-	-	-	26,529	26,529	#DIV/0!
354-000-582-00-10	Interest on long-term debt	-	-	-	-	-	-	68,953	68,953	#DIV/0!
354-000-582-00-10	Issuance Costs	-	-	-	-	-	-	20,000	20,000	#DIV/0!
354-000-592-30-00	Transfer to Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	9,093	37,674	1,136,011	44,872	88,842	1,193,842	757,992	(435,850)	-37%
Revenues Over/(Under) Expenditures		(9,086)	(2,778)	(1,069,836)	1,130,626	1,080,477	(22,842)	2,230,708	$2,253,550	-9866%
Beginning Fund Balance		(1,000)	(10,086)	(12,864)	(1,082,700)	(1,082,700)	(1,082,700)	(2,223)		
Ending Fund Balance		$(10,086)	$(12,864)	$(1,082,700)	$ 47,926	$ (2,223)	$(1,105,542)	$ 2,228,485		

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Enterprise Funds

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

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

Water Utility

PROGRAM MANAGER: Water Superintendent

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

- Provide quality water to 3650 customers primarily in the Village of Brown Deer but also small numbers in River Hills, Milwaukee, and Mequon
- Maintain the Water Utility infrastructure including 65 miles of water main, 3650 service laterals, 665 fire hydrants, 880 main valves, a 2 MG standpipe, 3650 water meters, 2 pumping stations, a booster disinfection station, and 2 wholesale water purchase points for efficient and responsible distribution of water to customers and the community.
- Provide responsive and efficient service to customers, community officials, North Shore Fire Department, potential customers, regulators, and suppliers. This includes the administration of bills for the Storm Water Utility and Sanitary Sewer Utility.

STAFFING:

Position (FTE)	2008 Actual	2009 Projected	2009 Budget	2010 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	4.30	4.30	4.30	4.30

Village of Brown Deer
2010
Annual Budget

For the Fiscal Year Beginning January 1, 2010

Water Utility

DEPARTMENT ACTIVITY MEASURES:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
Million Gallons sold	455	455	450	450
Million Gallons purchased	490	498	490	490
Customers billed	3,653	3,679	3,680	3,685
Main replaced (ft)	4,170	4,203	3,600	3,000
Meters replaced	180	322	280	280
Valves operated	759	765	750	750
Hydrants operated	650	445	600	600

OBJECTIVES ACCOMPLISHED IN 2009:

- Relayed approximately 3,600 feet of water main and associated valves, hydrants and service connections
- Performed infrastructure repairs as required for regulatory purposes, maintained quality water supply, and efficient water service to customers
- Performed approximately 60 cross connection inspections
- Operated and maintained approximately 600 fire hydrants
- Operated and maintained approximately 750 main valves
- Maintained the system to keep water losses below 10%
- Replaced 9% of the meter reading devices and meters to keep an accurate billing system
- Performed meter reading and billing operations for the approximately 3650 Water Utility, Storm Water Utility, and Sanitary Sewer Utility customers on a quarterly basis

OBJECTIVES TO BE 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.
- Improve our valve operations program by getting access to new and improved valve turning equipment. 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.

Water Utility

- Continue replacing approximately 8 – 10% of our meter reading devices and meters to keep an accurate billing system
- Operate and maintain approximately 650 hydrants
- Relay approximately 3000 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
- Analyze the condition and needs for our two booster pumping stations

BUDGET SUMMARY:

- The administrative charges expenditure line increased due to the combining of several smaller accounts' budgets into one line as well as the recognition that this fund should share in the general administration costs of the Village.

Village of Brown Deer
Water Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
600-000-464-50-10	Metered Sales - Residential	$ 592,953	$ 597,153	$ 610,271	$ 451,581	$ 595,000	$ 595,000	$ 743,750	$ 148,750	25%
600-000-464-50-11	Metered Sales - Commercial	335,964	340,503	355,970	253,555	345,000	345,000	431,250	86,250	25%
600-000-464-50-12	Metered Sales - Bulk	7,710	4,495	4,595	5,361	10,015	6,000	7,500	1,500	25%
600-000-464-50-13	Metered Sales - Industrial	120,770	98,891	94,989	63,231	95,000	95,000	118,750	23,750	25%
600-000-464-50-20	Private Fire Protection	31,644	45,429	45,953	35,441	46,000	46,000	47,000	1,000	2%
600-000-464-50-30	Public Fire Protection	273,539	272,769	293,304	223,002	292,641	285,000	295,000	10,000	4%
600-000-464-50-40	Sales to Public Authorities	20,984	20,784	18,432	13,851	16,000	16,000	18,000	2,000	13%
600-000-481-00-10	Interest Income	47,069	54,879	36,443	6,559	10,560	24,000	9,000	(15,000)	-63%
600-000-481-00-30	Forfeited Discounts/Penalties	19,247	22,314	17,539	5,615	12,000	12,000	12,000	-	0%
600-000-482-00-10	Rent Income	72,554	83,968	95,342	75,312	101,115	92,000	103,328	11,328	12%
600-000-482-00-50	Misc Service Revenue	9,439	10,219	14,370	8,066	11,782	5,000	13,000	8,000	160%
600-000-482-00-55	Misc Nonoperating Revenue	458,449	5,612	166,550	29,910	-	-	-	-	0%
	Total Revenues	1,990,322	1,557,016	1,753,757	1,171,484	1,535,115	1,521,000	1,798,578	277,578	18%
Expenses									-	#DIV/0!
	Water Operations									
600-000-537-12-10	Sick, Vacation and Holiday	677	(247)	(154)	5,013	-	-	-	-	#DIV/0!
600-000-537-14-00	Overtime	-	-	58	-	-	-	-	-	#DIV/0!
600-000-537-12-20	Uniform Allowance	142	297	170	175	-	-	-	-	#DIV/0!
600-000-537-15-15	FICA	(395)	3,261	-	-	-	-	-	-	#DIV/0!
600-000-537-15-20	Group Insurance	27,710	30,539	6,787	-	-	-	-	-	#DIV/0!
600-000-537-54-15	Amortization of debt issue costs	503	552	820	454	-	-	-	-	#DIV/0!
600-000-537-60-20	Interest expense	23,030	37,886	39,976	34,171	-	-	-	-	#DIV/0!
600-000-537-90-30	Other income deductions -CIAC	92,493	95,905	96,828	48,940	-	-	-	-	#DIV/0!
	Source of Supply									
600-611-537-22-50	Purchase of Water	593,420	606,394	628,309	353,141	680,000	680,000	959,480	279,480	41%
600-611-537-35-60	Maint - Structures	-	327	-	-	1,000	1,000	1,000	-	0%
600-611-537-35-70	Maint - Supply Main	15,821	19,917	11,495	5,309	8,000	8,000	9,000	1,000	13%
	Pumping									
600-612-537-22-10	Power Purchased for Pumping	2,529	2,811	5,592	3,240	6,735	8,500	7,000	(1,500)	-18%
600-612-537-30-90	Misc Expense	77	-	114	80	1,000	1,000	1,000	-	0%
600-612-537-35-60	Maint - Structures	1,558	660	606	1,240	1,000	1,000	1,000	-	0%
600-612-537-35-65	Maint - Pumping Equip	43	2,184	2,121	12,855	10,052	2,500	5,000	2,500	100%
	Water Treatment									
600-613-537-36-11	Operations Supervision	5,712	3,834	2,946	2,275	5,000	5,000	5,000	-	0%
600-613-537-36-15	Operations Labor	5,816	5,586	8,227	2,534	4,950	5,500	7,000	1,500	27%
600-613-537-36-40	Chemicals	3,280	3,495	1,956	1,373	2,601	5,000	3,000	(2,000)	-40%
600-613-537-36-90	Misc Expense	518	1,344	238	-	1,000	1,000	1,000	-	0%
	Transmission & Distribution									
600-614-537-30-90	Misc Expense	3,903	4,898	5,073	2,911	4,000	4,000	5,000	1,000	25%
600-614-537-35-60	Maint - Structures	70	-	437	-	1,000	1,000	1,000	-	0%
600-614-537-35-61	Maint - Standpipe	70,536	70,737	71,071	-	1,000	71,000	1,000	(70,000)	-99%
600-614-537-35-62	Maint - Main	61,634	66,273	62,268	54,841	70,000	70,000	70,000	-	0%
600-614-537-35-63	Maint - Services	4,730	7,098	5,883	3,556	6,500	6,500	6,500	-	0%
600-614-537-35-64	Maint - Meters	680	248	139	(218)	2,000	2,000	2,000	-	0%
600-614-537-35-66	Maint - Hydrants	6,437	14,858	11,371	9,167	8,000	8,000	8,000	-	0%
600-614-537-35-67	Maint - Misc Plant	8,320	9,823	10,878	8,253	6,000	6,000	10,000	4,000	67%
600-614-537-36-10	Operations Supervision	10,818	9,814	10,925	8,974	10,000	10,000	12,000	2,000	20%
600-614-537-36-11	Maint - Supversion	8,998	8,370	9,856	7,189	10,194	8,500	10,000	1,500	18%
600-614-537-36-20	Meter Expense	4,996	4,085	6,076	4,035	6,000	6,000	7,000	1,000	17%
600-614-537-36-25	Digger's Hotline	10,556	11,812	15,024	9,292	12,000	12,000	13,000	1,000	8%
600-614-537-36-61	Storage Facilities	1,798	4,434	1,481	474	5,000	5,000	2,000	(3,000)	-60%

Village of Brown Deer
Water Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
600-614-537-36-62	Trans & Dist Line expense	27,694	24,747	25,169	17,266	26,484	32,000	30,000	(2,000)	-6%
	Customer Accounts									
600-616-537-36-10	Supervision	3,695	3,641	3,659	3,756	5,000	5,000	5,500	500	10%
600-616-537-36-20	Meter Reading Expense	5,365	5,754	5,331	5,403	6,500	6,500	6,500	-	0%
600-616-537-36-30	Customer Records/Coll Exp	7,255	11,062	9,942	7,148	11,873	13,000	12,000	(1,000)	-8%
600-616-537-36-40	Uncollectible Accounts	-	280	83	-	500	500	1,000	500	100%
600-616-537-36-50	Misc Expense	1,022	2,408	3,083	5,644	8,000	8,000	8,000	-	0%
	Admin & General									
600-620-537-10-10	Salaries	17,744	19,235	20,758	17,420	21,897	17,500	22,000	4,500	26%
600-620-537-15-10	WRS	7,966	10,455	12,450	10,350	39,500	39,500	42,000	2,500	6%
600-620-537-15-15	FICA	-	(3,293)	172	(170)	-	-	-	-	#DIV/0!
600-620-537-15-20	Group Insurance	-	45	22,972	18,430	-	-	-	-	#DIV/0!
600-620-537-20-20	Professional Services	19,563	15,643	18,397	13,756	16,317	12,000	18,000	6,000	50%
600-620-537-30-10	Office Supplies, Equip and Expense	11,005	11,286	13,851	8,970	12,500	12,500	13,000	500	4%
600-620-537-30-90	Misc Expense	7,585	5,128	3,548	2,560	5,705	8,000	7,000	(1,000)	-13%
600-620-537-35-55	Maint - General Plant	-	-	-	-	-	-	1,000	1,000	#DIV/0!
600-620-537-36-75	Transportation Expense	5,637	6,006	11,528	8,354	5,500	5,500	12,000	6,500	118%
600-620-537-39-60	Regulatory Expense	4,326	-	-	-	1,500	2,500	6,000	3,500	140%
600-620-537-51-10	Property Insurance	8,325	8,832	8,525	6,147	8,800	8,800	9,000	200	2%
600-620-537-51-45	Injuries and Damages	6,500	8,038	7,985	5,519	7,500	7,500	8,000	500	7%
600-620-537-53-20	Rent Expense	6,570	7,000	9,400	6,779	9,084	8,500	10,000	1,500	18%
600-621-537-54-10	Depreciation Expense	120,355	133,001	142,101	63,746	129,996	130,000	145,000	15,000	12%
600-623-537-36-80	Taxes	172,922	182,680	203,496	101,370	204,570	195,000	213,000	18,000	9%
	Total Expenses	1,399,939	1,479,143	1,539,020	881,722	1,384,259	1,440,800	1,715,980	275,180	19%
Revenues Over/(Under) Expenses Accrual Basis		590,383	77,873	214,736	289,762	150,856	80,200	82,598	$ 2,398	3%
Beginning Net Assets		7,101,584	7,691,967	7,769,840	7,984,576	7,984,576	7,984,576	8,135,432		
Ending Net Assets		$ 7,691,967	$ 7,769,840	$ 7,984,576	$ 8,274,338	$ 8,135,432	$ 8,064,776	$ 8,218,030		
Add Back Non-Cash Expenses										
600-621-537-54-10	Depreciation Expense	212,848	228,906	238,929	112,686	129,996	130,000	145,000	15,000	9%
600-614-537-35-61	Maint - Standpipe	70,536	70,737	71,071	-	1,000	71,000	1,000	(70,000)	-99%
Add Back Non-Accrual Revenues										
	Bond/Note Proceeds-Budget Only	545,000	-	371,250	-	-	-	-	-	100%
Subtract Out Non-Accrual Expenses										
	Debt Service-Principal	(27,000)	(43,800)	(54,400)	(67,750)	(67,750)	(67,750)	(82,200)	-	0%
	Debt Service-Issuance costs	-	-	(5,340)	-	-	-	-	-	#DIV/0!
	Capital Equipment	(296,936)	(526,423)	(401,326)	-	-	(572,500)	(671,100)	(572,500)	0%
Total Non-Accrual Adjustments		504,448	(270,580)	220,185	44,936	63,246	(439,250)	(607,300)	(627,500)	143%
Revenues Over/(Under) Expenses Modified Accrual Basis		1,094,831	(192,707)	434,921	334,698	214,102	(359,050)	(524,702)	(625,102)	174%
Ending Net Assets are represented by:										
Investments in Capital Assets, net of related debt		$ 6,716,277	$ 6,783,589	$ 6,550,215	$ 6,505,279	$ 6,487,969	$ 7,060,465	$ 7,096,269	$ 35,804	$ 0
Unrestricted		975,690	986,251	1,434,359	1,769,059	1,647,463	1,004,311	1,121,761	117,450	12%
Total		$ 7,691,967	$ 7,769,840	$ 7,984,574	$ 8,274,338	$ 8,135,432	$ 8,064,776	$ 8,218,030	$ 153,254	$ 0

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 Projected	2010 Budgeted
Annual rainfall				
Street miles swept				
Total street miles				
Educational brochures distributed				

OBJECTIVES ACCOMPLISHED IN 2009:

- Ditch Rehabilitation of 50th/Wabash subdivision

Storm Water Utility

- Revise storm water brochure
- Beaver Creek and 51st Drainage Way Projects and plantings

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- 2010 Ditching Project
- Original Village Storm Water Improvements

BUDGET SUMMARY:

- No significant budgetary changes are included in the storm water utility.

Village of Brown Deer
Storm Water Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2010 Budget	Chg %
Revenues										
610-000-435-30-30	DNR Grants	$ 156,689	$ 119,429	$ 256,564	$ 64,414	$ 203,777	$ 125,000	$ -	$ (125,000)	-100%
610-000-449-30-10	Culvert Permits	2,000	2,800	2,215	735	1,200	1,200	1,200	-	0%
610-000-464-10-10	Stormwater Charges	743,618	743,626	747,766	558,129	741,586	746,700	742,000	(4,700)	-1%
610-000-464-10-20	Culvert Replacements	44,287	-	-	-	-	-	-	-	#DIV/0!
610-000-481-00-10	Interest Income	40,619	48,170	31,517	4,530	6,500	30,000	8,000	(22,000)	-73%
610-000-481-00-40	Late Penalties	11,416	9,769	1,722	2,637	2,640	10,000	5,000	(5,000)	-50%
610-000-482-00-50	Miscellaneous Revenue	55	5,405	5,000	-	-	159,000	-	(159,000)	-100%
	Total Revenues	998,684	929,199	1,044,784	630,445	955,703	1,071,900	756,200	(315,700)	-29%
Expenses										
610-000-536-10-10	Salaries & Wages	108,081	85,277	76,565	78,659	120,053	122,425	100,438	(21,987)	-18%
610-000-536-12-20	Uniform Allowance	175	-	-	-	-	175	175	-	0%
610-000-536-14-00	Overtime	92	523	155	158	134	200	120	(80)	-40%
610-000-536-15-10	WI Retirement	11,229	9,047	8,028	8,114	12,499	12,281	10,458	(1,823)	-15%
610-000-536-15-15	FICA	7,987	6,355	5,567	5,799	9,194	9,365	7,693	(1,672)	-18%
610-000-536-15-20	Group Insurance	28,968	23,551	23,658	26,111	36,216	36,293	32,196	(4,097)	-11%
610-000-536-15-25	Worker Comp	4,057	5,460	5,460	-	-	-	-	-	#DIV/0!
610-000-536-20-20	Professional Services	4,739	7,099	4,831	722	4,500	3,500	9,000	5,500	157%
610-000-536-20-45	NR216 Contract	1,515	1,768	1,667	1,500	1,700	1,700	1,700	-	0%
610-000-536-22-10	Natural Gas/Electric Service	(363)	372	411	282	400	400	420	20	5%
610-000-536-22-20	Water/Sewer-Mun Complex	-	-	-	-	200	200	-	(200)	-100%
610-000-536-23-20	Turf Maintenance	17,387	38,716	18,810	13,047	33,000	35,000	36,000	1,000	3%
610-000-536-26-10	Clean Service	15	10	45	20	160	160	180	20	13%
610-000-536-26-75	Admin Charges	25,000	25,000	25,000	-	31,361	48,500	37,437	(11,063)	-23%
610-000-536-29-30	Landfill Fees	-	1,524	1,425	2,144	2,000	2,000	2,000	-	0%
610-000-536-29-50	Equipment Rental	2	-	51,041	-	7,000	7,000	7,000	-	0%
610-000-536-30-10	Office Supplies	594	67	364	13	120	100	150	50	50%
610-000-536-33-10	Tools & Supplies	2,345	1,006	369	-	2,000	2,500	2,000	(500)	-20%
610-000-536-34-10	Fuel, Oil & Lubricants	1,943	2,568	3,535	-	3,500	2,300	3,500	1,200	52%
610-000-536-34-30	Safety supplies	187	4	161	-	400	500	400	(100)	-20%
610-000-536-34-35	Coverall Services	60	61	140	34	150	150	150	-	0%
610-000-536-35-20	Vehicle Repair/Maint Supplies	702	280	46	2,130	3,000	400	2,400	2,000	500%
610-000-536-35-40	Equipment Repair/Maint. Supplies	1,888	1,800	2,742	940	800	3,500	2,500	(1,000)	-29%
610-000-536-36-30	Billing Expenditures	14,294	24,543	23,068	11,329	25,000	25,000	26,000	1,000	4%
610-000-536-37-10	Operations Material	25,091	16,611	15,822	7,623	14,000	15,000	14,000	(1,000)	-7%
610-000-536-37-20	System Maintenance	350,488	22,923	-	-	-	-	5,000	5,000	#DIV/0!
610-000-536-45-10	Memberships	46	43	40	235	235	100	100	-	0%
610-000-536-45-20	Periodicals	107	1,197	-	492	-	100	80	(20)	-20%
610-000-536-45-30	Training	541	320	460	179	200	1,500	800	(700)	-47%
610-000-536-53-20	Computer Rental	500	500	600	-	-	-	-	-	#DIV/0!
610-000-536-54-10	System Depreciation	83,921	105,654	115,058	-	129,124	150,425	145,000	(5,425)	-4%
610-000-536-54-15	Equipment Depreciation	9,879	11,800	11,786	-	11,786	12,000	11,786	(214)	-2%
610-000-536-60-20	Debt Service-Interest	122,225	136,382	128,432	122,875	119,638	119,637	90,087	(29,550)	-25%
610-000-536-60-30	Amortization of debt issue costs	-	523	593	-	691	691	691	-	0%

Village of Brown Deer
Storm Water Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2010 Budget	Chg %
610-000-536-82-45	Capital Outlay - Non-Capitalized	-	30,429	60,648	224,138	60,500	-	60,000	60,000	#DIV/0!
	Total Expenses	823,695	561,413	586,526	506,544	629,561	613,102	609,461	(3,641)	-1%
Revenues Over/(Under) Expenses Accrual Basis		174,989	367,786	458,258	123,901	326,142	458,798	146,739	$ (312,059)	-68%
Beginning Net Assets		463,040	638,029	1,005,815	1,464,073	1,464,073	1,464,073	1,790,215		
Ending Net Assets		$ 638,029	$ 1,005,815	$ 1,464,073	$ 1,587,974	$ 1,790,215	$ 1,922,871	$ 1,936,954		
Add Back Non-Cash Expenses										
610-000-536-54-10	System Depreciation	83,921	105,654	115,058	-	129,124	150,425	145,000	(5,425)	-4%
610-000-536-54-15	Equipment Depreciation	9,879	11,800	11,786	-	11,786	12,000	11,786	(214)	-2%
610-000-536-60-30	Amortization of debt issue costs	-	523	593	-	691	691	691	-	-25%
Add Back Non-Accrual Revenues										
610-000-491-00-10	Bond/Note Proceeds-Budget Only	800,000	-	416,250	-	-	-	-	-	100%
610-000-492-00-20	Transfer from Sewer Utility	-	11,753	8,206	-	11,753	11,753	11,753	0	0%
Subtract Out Non-Accrual Expenses										
610-000-592-30-10	Debt Service-Principal	(225,000)	(251,200)	(280,000)	(307,950)	(307,950)	(307,950)	(327,200)	(19,250)	6%
610-000-536-81-35	Capital Equipment	(56,372)	-	-	-	(5,000)	(5,000)	-	5,000	0%
610-000-536-82-40	Capital Improvement-Storm Sewer	(742,644)	(107,944)	(470,950)	-	(303,713)	(499,000)	(15,000)	484,000	-159%
610-000-536-82-45	Capital Improvement-Ditches/Streams	(184,452)	(363,400)	-	-	-	(60,000)	-	60,000	#DIV/0!
610-000-592-00-30	Advance to Sewer Utility	(95,000)	-	-	-	-	-	-	-	0%
Total Non-Accrual Adjustments		(409,668)	(592,814)	(199,057)	(307,950)	(463,309)	(697,081)	(172,970)	524,111	-75%
Revenues Over/(Under) Expenses Modified Accrual Basis		(234,679)	(225,028)	259,201	(184,049)	(137,166)	(238,283)	(26,231)	212,052	-89%
Ending Net Assets are represented by:										
Investments in Capital Assets, net of related debt		282,365	414,911	881,839	-	1,352,592	970,464	1,538,006	567,542	58%
Unrestricted		357,467	595,069	582,234	-	437,623	952,407	398,948	(553,459)	-58%
Total		639,832	1,009,980	1,464,073	-	1,790,215	1,922,871	1,936,954	14,083	1%

Village of Brown Deer
Storm Sewer Utility
2009 Capital Project Detail Report
2010 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	9/30/2009 Year to date	Projected Total Costs	2009 Amended Budget	Project Status
610-000-536-81-35	**Capital Equipment**						
	Various capital equipment	none	Operations	$ -	$ 5,000	$ 5,000	Not yet started
610-000-536-82-45	**Ditches/Streams**						
	Ditch Rehab	SW-001	Operations	38,628	60,500	180,000	In progress
610-000-536-82-40	**Capital Improvements - Storm**						
	Sub-Surface BMPS	SW-007	$110,000 grant, rest 08 bonds	132,284	135,802	220,000	done
	Culvert Crossing W Bradley	SW-024	08 bonds	-	-	30,000	on hold
	Beaver Creek Green Bay River Update	SW-026	08 bonds	-	-	10,000	on hold
	Beaver Creek Bank Restoration BD-60th	SW-028/034	$17,615 remaining grant, 2008 bonds	33,134	42,461	-	In progress
	Original Village Upgrade	SW-032	08 bonds	-	-	5,000	In progress
	Southbranch Creek Revitalization/ WCM	SW-033	Grant $84,000, donations RRF $60,000, 08 bonds	15,368	120,725	234,000	In progress
	Storm Decant Station	SW-035	Operations	4,725	4,725	-	done
	Total Cash basis expenses			$ 224,139	$ 369,213	$ 684,000	

2009 Funding Sources	Projected Beginning	Budgeted Revenues	Budgeted Uses	Ending 2009
2008 Bonds	$ 361,553	$ -	$ (178,263)	$ 183,290
Grants/donations	-	126,115	(126,115)	-
Operating Funds Used	-	-	(64,835)	(64,835)
Total 2009 Budgeted Funding Sources	$ 361,553	$ 126,115	$ (369,213)	$ 118,455

Village of Brown Deer
Storm Sewer Utility
2010 Capital Project Detail Report
2010 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Budget	Project Status
610-000-536-82-45	**Ditches/Streams**				
	Ditch Rehab	SW-001	Operations	$ 60,000	new project
610-000-536-82-40	**Capital Improvements - Storm**				
	Meadowside Storm Sewer	SW-025		15,000	new project
	Total Cash basis expenses			$ 75,000	
			Projected		
		Projected	Capital	Projected	Projected
	2009 Budgeted Fund Sources	Beginning	Revenues	Uses	Ending
	2008 Bonds	$ 183,290	$ -	$ (15,000)	$ 168,290
	Operating Funds Used	-	-	(60,000)	(60,000)
	Total 2009 Budgeted Funding Sources	$ 183,290	$ -	$ (75,000)	$ 108,290

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:

Activity	2007 Actual	2008 Actual	2009 Projected	2010 Budgeted
In MMSD Annual Report and CMAR				

OBJECTIVES ACCOMPLISHED IN 2009:

- Implement CMOM policies and related documentation

OBJECTIVES TO BE ACCOMPLISHED IN 2010:

- Revise SOP's for operations
- Original Village/Green Bay Court Projects

Village of Brown Deer
Sanitary Sewer Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
630-000-464-10-10	Village Volumetric Charges	342,210	338,430	444,885	331,322	423,704	473,631	464,464	(9,167)	-2%
630-000-464-10-15	Village Connection Charges	137,184	135,795	139,250	104,821	139,708	138,000	153,148	15,148	11%
630-000-464-10-20	Household Hazardous Waste Rev	12,000	-	-	-	-	-	-	-	#DIV/0!
630-000-464-10-25	MMSD Charges	485,185	477,035	607,172	494,169	669,136	591,800	715,976	124,176	21%
630-000-482-00-50	Miscellaneous Revenue	185	(4,701)	87,125	-	-	-	-	-	#DIV/0!
630-000-481-00-10	Interest Income	38,251	46,884	42,301	9,461	10,000	40,000	12,000	(28,000)	-70%
630-000-481-00-40	Late Penalties	18,043	17,448	16,660	5,369	14,000	15,000	15,000	-	0%
	Total Revenues	1,033,058	1,010,891	1,337,394	945,142	1,256,548	1,258,431	1,360,588	102,157	8%
Expenses										
630-000-536-10-10	Salaries & Wages	45,267	36,953	39,397	33,643	52,823	50,867	48,978	(1,889)	-4%
630-000-536-11-10	Temporary Laborers	-	-	-	-	-	3,000	-	(3,000)	-100%
630-000-536-12-20	Uniform Allowance	-	-	101	-	-	175	175	-	0%
630-000-536-14-00	Overtime	-	-	92	452	200	500	500	-	0%
630-000-536-15-10	WI Retirement	4,677	3,906	4,940	3,468	5,514	5,404	5,443	39	1%
630-000-536-15-15	FICA	3,148	2,664	3,481	2,518	4,056	4,121	3,785	(336)	-8%
630-000-536-15-20	Group Insurance	13,539	11,412	14,443	11,828	15,935	15,969	15,700	(269)	-2%
630-000-536-15-25	Worker Comp	3,622	2,185	2,185	-	-	-	-	-	#DIV/0!
630-000-536-20-20	Professional Services	15,476	8,493	13,478	9,603	12,000	10,500	15,000	4,500	43%
630-000-536-20-45	Engineering Services	700	760	1,760	-	-	-	-	-	#DIV/0!
630-000-536-22-10	Natural Gas/Electric Service	2,370	3,107	7,015	2,283	7,100	5,500	7,200	1,700	31%
630-000-536-22-20	Water/Sewer-Mun Complex	896	1,072	1,004	721	-	1,200	1,200	-	0%
630-000-536-23-10	Cleaning Services	85	10	298	20	-	400	400	-	0%
630-000-536-26-10	MMSD charges	481,444	475,424	608,119	314,494	669,136	576,800	715,976	139,176	24%
630-000-536-26-15	MMSD hazardous waste charges	22,256	13,271	-	12,470	27,470	15,000	15,000	-	0%
630-000-536-26-75	Admin Charges	15,000	7,500	8,000	-	48,500	48,500	81,138	32,638	67%
630-000-536-29-30	Landfill Fees	-	-	-	-	-	500	-	(500)	-100%
630-000-536-29-50	Equipment Rental	4,366	3,276	7,425	-	3,400	3,500	3,400	(100)	-3%
630-000-536-30-10	Office Supplies	228	59	354	70	-	100	150	50	50%
630-000-536-33-10	Tools & Supplies	3,286	30	323	-	-	700	700	-	0%
630-000-536-34-10	Fuel, Oil & Lubricants	2,944	3,245	3,745	-	3,500	2,500	3,600	1,100	44%
630-000-536-34-30	Safety Equipment	994	204	364	-	800	900	800	(100)	-11%
630-000-536-34-35	Coveralls	120	59	70	118	200	300	300	-	0%
630-000-536-35-20	Vehicle Repair/Maint Supplies	2,026	1,420	104	27	150	800	800	-	0%
630-000-536-35-40	Equip Repair/Maint Supplies	4,960	2,822	8,831	4,991	5,000	5,000	5,000	-	0%
630-000-536-35-60	Maintenance-System	9,312	771	1,711	-	5,000	5,000	5,000	-	0%
630-000-536-36-30	Meter Expenditures	74,821	86,747	89,658	43,660	87,684	90,000	90,000	-	0%
630-000-536-37-10	Operations Material	19,132	14,761	26,021	26,837	30,000	22,500	22,500	-	0%
630-000-536-45-10	Memberships	30	30	40	55	55	100	100	-	0%
630-000-536-45-20	Periodicals	-	241	13	100	100	200	150	(50)	-25%
630-000-536-45-30	Training	1,050	1,057	1,856	60	500	1,500	1,000	(500)	-33%
630-000-536-53-20	Computer Rental	500	500	-	-	-	-	-	-	#DIV/0!
630-000-536-54-10	System Depreciation	84,670	93,454	84,792	-	87,363	93,500	89,238	(4,262)	-5%
630-000-536-54-15	Equipment Depreciation	17,489	17,208	17,208	-	17,208	17,500	22,879	5,379	31%
630-000-536-60-20	Interest expense	20,475	42,830	43,232	40,889	43,440	43,161	35,762	(7,399)	-17%

Village of Brown Deer
Sanitary Sewer Utility
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
630-000-536-60-30	Amortization of issue costs	-	448	499	-	579	579	579	-	0%
630-000-536-82-40	Capital Improvement - Non-Capitalized	-	27,047	7,731	-	-	-	-	-	#DIV/0!
630-000-536-82-45	Inflow/Infiltration Control - Non-Capitalized	268,338	6,830	272,894	11,617	185,000	185,000	185,000	-	0%
630-000-536-90-10	DPW Operations Allocation	(518)	-	-	-	-	-	-	-	#DIV/0!
	Total Expenses	1,122,703	869,796	1,271,182	519,924	1,312,713	1,211,276	1,377,453	166,177	14%
Revenues Over/(Under) Expenses Accrual Basis		(89,645)	141,095	66,211	425,218	(56,165)	47,155	(16,865)	$ (64,020)	-136%
Beginning Net Assets		3,912,007	3,822,362	3,963,457	4,029,668	4,029,668	4,029,668	4,029,668		
Ending Net Assets		$ 3,822,362	$ 3,963,457	$ 4,029,668	$ 4,454,886	$ 3,973,503	$ 4,076,823	$ 4,012,803		
Add Back Non-Cash Expenses										
630-000-536-54-10	System Depreciation	84,670	93,454	84,792	-	87,363	93,500	89,238	(4,262)	-5%
630-000-536-54-15	Equipment Depreciation	17,489	17,208	17,208	-	17,208	17,500	22,879	5,379	31%
Add Back Non-Accrual Revenues										
630-000-491-00-10	Bond/Note Proceeds	675,000	-	337,500	-	-	-	315,000	315,000	#DIV/0!
630-000-492-60-10	Advance from Storm Water	95,460	-	(8,206)	-	-	-	-	-	#DIV/0!
Subtract Out Non-Accrual Expenses										
630-000-536-81-35	Capital Equipment	-	-	-	-	-	-	(12,000)	(12,000)	#DIV/0!
630-000-536-82-40	Capital Improvement	(19,961)	(95,457)	-	-	-	(167,500)	(315,000)	(147,500)	88%
630-000-592-30-10	Debt Service-Principal	(15,000)	(30,271)	-	(60,500)	(60,500)	(60,500)	(71,689)	(11,189)	18%
630-000-592-60-00	Transfer to Storm Water Utility	-	(11,753)	-	-	(8,536)	(8,536)	(8,887)	(351)	4%
Total Non-Accrual Adjustments		837,658	(26,819)	431,294	(60,500)	35,535	(125,536)	19,542	145,077	-116%
Revenues Over/(Under) Expenses Modified Accrual Basis		748,013	114,276	497,505	364,718	(20,630)	(78,381)	2,677	81,057	-103%
Ending Net Assets are represented by:										
Investments in Capital Assets, net of related debt		$ 3,616,867	$ 3,534,037	$ 3,385,376	$ 3,445,876	$ 3,341,305	$ 3,562,876	$ 3,312,877	$ (249,999)	-7%
Equipment Replacement		238,177	250,410	256,627	-	271,000	271,000	285,000	14,000	5%
Unrestricted		(29,738)	185,109	393,762	-	361,198	242,947	414,926	171,979	71%
Total		$ 3,825,306	$ 3,969,556	$ 4,035,765	$ 3,445,876	$ 3,973,503	$ 4,076,823	$ 4,012,803	$ (64,020)	-2%

Village of Brown Deer
Sanitary Sewer Utility
2009 Capital Project Detail Report
2010 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	9/30/2009 Year to date	2009 Projected Costs	2009 Amended Budget	Project Status
630-000-536-82-45	**Inflow Infiltration**						
	Inflow Infiltration	SEWER-001	2008 bonds	$ -	$ 185,000	$ 185,000	Bidding
630-000-536-82-40	**Capital Improvements - Sewer**						
	Sewer Lateral Relay	SEWER-002	2008 bonds	11,617	-	150,000	done
	Original Village Sanitary Sewer Upgrade	SEWER-003	operations	-	-	17,500	In TIF #4
	Total Cash basis expenses			$ 11,617	$ 185,000	$ 352,500	

	Budgeted Funding Sources	Projected Beginning	Budgeted Revenues	Budgeted Uses	Ending 2009
	2008 Bonds	$ 324,718	$ -	$ (185,000)	$ 139,718
	Operations	-	-	-	-
	Total Budgeted Funding Sources	$ 324,718	$ -	$ (185,000)	$ 139,718

Village of Brown Deer
Sanitary Sewer Utility
2010 Capital Project Detail Report
2010 Budget

Account Number	Account Name/ Project Name	Project	Funding Source	2010 Amended Budget	Project Status
630-000-536-81-35	**Capital Equipment - Sewer**				
	Replace Flow Monitors and Rain Gauge	SEWER-006	Equip Repl	$ 12,000	new project
630-000-536-82-45	**Inflow Infiltration**				
	Inflow Infiltration	SEWER-001	operations	$ 185,000	new project
630-000-536-82-40	**Capital Improvements - Sewer**				
	Sewer Lateral Relay	SEWER-002	remaining 08 bonds, & new debt	75,000	new project
	Green Bay Court Sewer Replacement	SEWER-004	new debt	240,000	new project
	Total Cash basis expenses			$ 512,000	

	Budgeted Funding Sources	Ending 2009	Budgeted Revenues	Budgeted Uses	Budgeted Ending
	2008 Bonds	$ 139,718	$ -	$ (139,718)	$ -
	New debt	-	175,282	175,282	-
	Equipment replacement	270,203	-	(12,000)	258,203
	Operations	-	-	(185,000)	(185,000)
	Total Budgeted Funding Sources	$ 409,921	$ 175,282	$ (161,436)	$ 73,203

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.

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

The program's structure can be best described as a fully capitalized risk-sharing pool. Each member pays an actuarially determined risk premium for $5,000,000 of liability coverage for losses over the self-insurance retention level of $17,500 with a $70,000 aggregate stop loss.

Village of Brown Deer
Liability Insurance Fund
2010 Budget

Account Number	Account Name	2006 Actual	2007 Actual	2008 Actual	9/30/2009 Year to date	2009 Projected	2009 Amended Budget	2010 Proposed Budget	Change from 2009 Budget	Chg %
Revenues										
700-000-481-00-10	Interest Income	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ (300)	-100%
700-000-481-00-50	Dividend Income	48,434	33,839	10,598	-	10,000	10,000	10,000	-	0%
700-000-482-00-50	Miscellaneous Income	4,993	-	-	-	-	-	-	-	#DIV/0!
700-000-492-10-00	Trans. from Gen. Fund	100,000	68,400	71,570	-	106,148	106,148	85,000	(21,148)	-20%
700-000-492-60-10	Reimb. from Water Util.	8,721	7,278	7,391	-	-	-	-	-	#DIV/0!
700-000-492-70-10	Reimb from Other Funds	12,345	12,345	12,345	-	-	-	-	-	#DIV/0!
700-000-493-00-10	Transfer from Reserves	-	-	-	-	-	-	-	-	#DIV/0!
	Total Revenues	174,493	121,862	101,904	-	116,148	116,448	95,000	(21,448)	-18%
Expenditures										
700-000-519-26-75	Administrative Fees	1,600	1,275	-	-	2,000	2,000	2,100	100	5%
700-000-519-51-50	Premiums	88,948	89,787	90,318	82,425	85,198	85,198	5,112	(80,086)	-94%
700-000-519-51-75	Liability Claims	15,357	52,309	1,992	10,520	12,000	100,000	100,000	-	0%
700-000-582-54-10	Amort. of Debt Discount	229	47	-	-	-	-	-	-	#DIV/0!
700-000-582-65-05	Int. on Long Term Debt	4,964	1,010	-	-	-	-	-	-	#DIV/0!
	Total Expenditures	111,098	144,428	92,310	92,945	99,198	187,198	107,212	(79,986)	-43%
Revenues Over/(Under) Expenditures		63,395	(22,566)	9,594	(92,945)	16,950	(70,750)	(12,212)	$ 58,538	-83%
Beginning Fund Balance		349,770	413,165	390,599	400,193	400,193	400,193	417,143		
Ending Fund Balance		$ 413,165	$ 390,599	$ 400,193	$ 307,248	$ 417,143	$ 329,443	$ 404,931		

Village of Brown Deer
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For the Fiscal Year Beginning January 1, 2010

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
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Community Profile and Statistical Information

Demographics and Economic Information

Population	State of Wisconsin	Milwaukee County	Village of Brown Deer
Estimate, 2008		938,490	11,705
Estimate, 2007		937,324	11,715
Estimate, 2006		936,892	11,750
Estimate, 2005		938,995	11,831
Estimate, 2004		939,358	11,845
Census, 2000		940,164	12,170

Source:
Wisconsin Department of Administration, Demographic Services Center

Per Return Adjusted Gross Income	State of Wisconsin	Milwaukee County	Village of Brown Deer
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
2003	42,474	37,459	44,152

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

Unemployment Rate	State of Wisconsin	Milwaukee County	Village of Brown Deer
July, 2009	8.7%	10.2%	not available
July, 2008	4.6%	5.7%	not available
Average, 2008	4.7%	5.5%	not available
Average, 2007	5.0%	6.0%	not available
Average, 2006	4.7%	5.7%	not available
Average, 2005	4.7%	5.9%	not available
Average, 2004	5.6%	6.3%	not available

Source:
Wisconsin Department of Workforce Development

Village of Brown Deer
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Annual Budget

For the Fiscal Year Beginning January 1, 2010

Community Profile and Statistical Information

Largest Taxpayers

Taxpayer	Type of Business / Property	2008 Assessed Valuation	2008 Equalized Valuation
Brown Deer Business Park-WI TWO, LLC	Property Management	$ 29,107,800	$ 28,371,373
Brown Deer Center LLC	Property Management	26,465,900	25,796,313
Metavante Corporation	Data Processing Center	20,770,300	20,244,811
Deer Run Apartments	Property Management	15,956,900	15,553,190
Brown Deer Market LLC	Property Management	14,494,400	14,127,692
Brook Lane Apartments	Property Management	12,614,300	12,295,158
North Pointe Apartments, Ltd.	Property Management	11,610,400	11,316,657
Lowe's Home Center	Retail	11,278,500	10,993,154
Mutual Savings Bank	Financial Institution	10,212,400	9,954,026
River Place Apartments, LLC	Property Management	9,000,000	8,772,300

Largest Employers

Because of 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 25,934 employees.

The largest employers in the Village area are listed below:

Employer	Type of Business	Number of Employees
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 4th of July Fund
- 160 Village Grant Fund
- 170 Brown Deer Business Park Street Light Fund
- 171 Kildeer Court Street Lighting Fund
- 172 Opus North Street Lighting Fund
- 173 Park Plaza Street Lighting Fund
- 174 North Arbon Drive Street Lighting Fund
- 175 Brown Deer Corporate Park Street Lighting Fund

Special Revenue Funds-continued

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

Debt Service Funds

210 Debt Service Fund

Capital Improvement Funds

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

Proprietary Funds

Enterprise Funds

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

Internal Service Funds

700 Liability Insurance Fund

Fiduciary Funds

Agency Funds

800 Tax Agency Fund

Account Groups

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

Department/Division (DDD)

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

Department/Division

General Government

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

Public Safety

210 Police Department
220 Fire Services/Emergency Government

Public Works

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

Health & Human Services

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

Culture, Recreation & Education

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

Utilities

611-618	Water Utility Operations

Activity/Source (AAA)

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

Account Types

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

Assets

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

Liabilities

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

Fund Equity

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

Revenues/Other Financing Sources

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

Expenditures/Expenses/Other Financing Uses

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

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

Element (EE)

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

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

Object (OO)

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

Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 x $2.50).

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

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

Workplan. A schedule which identifies major action steps, time frames, and person(s) responsible for accomplishment of a department, or division objective.

Zero-base budget. A budgeting approach whereby the expenditure amount for each line item is examined in its entirety each year, regardless of prior funding. Those items that cannot be justified are subject to elimination.

Acronyms: Below are definitions for various acronyms commonly used in local government.

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

Glossary of Wisconsin Government Terms

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

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

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 additional, 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

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.

SUBJECT: INVESTMENT POLICY

General:

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

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

Prudence:

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

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

Authority:

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

Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that

conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village, or particularly with regard to the time of purchases and sales.

Objectives:

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

1. Safety: Investments shall be undertaken in a manner that seeks to preserve capital. To achieve this objective, this policy outlines allowable investments and maximum investment amounts by issuer and financial institution.

2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

3. Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

Safety:

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

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

Safety: (continued)

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

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

1. 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.

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.

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:

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.

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%

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).

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.

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, 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.

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

SUBJECT: PURCHASING POLICY

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

Guidelines:

The Village reserves the right to accept the bid or quote which is most beneficial to the Village, as well as the right to reject any or all bids or quotes. The determination of the most beneficial purchase shall be recommended, as required under "Purchasing Procedures"

included herein below, to the Village Board, which shall make the final determination when required. No contractual award for capital improvements over $15,000 is final until formally approved by the Village Board.

Delegation of Authority

Each department head is authorized to delegate authority to an employee 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.

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 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 form a "sole source vendor", e.g., computers and related equipment and software, the Department shall document why only one company or individual is capable of providing the goods or services required. The documentation shall be attached to the payment authorization and submitted to the Village Manager for approval.

Special Exception

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

1. Internal financial operations such as payroll;
2. Fund to fund transfers;
3. Utility payments;

4. Bond payments and such other similar obligations of the Village; and,
5. Salt, gasoline, crushed stone, office supplies (including recurring office forms and paper products), polymers, vehicle/equipment related parts and repairs such as, engine and transmission parts, hydraulic pumps and rams, tires, rebuilding services, annual maintenance contracts and all other recurring expenses needed in the usual and ordinary operation of the Village government and its departments in a sum not to exceed the budgeted amount.

Cooperative Purchasing Programs

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

Professional Services

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

A Request for Proposal can be prepared much the same way as specifications including requirements and minimum standards for the services to be provided. Such RFPs shall be submitted to the Village Manager for review and approval prior to distribution. When an RFP for professional services has been approved, a limited number of qualified professionals known to the Village will be invited to submit a proposal setting forth their interest, qualifications and how they can meet the Village's needs. In securing professional services it is the primary goal of the Village to obtain the services of a professional(s) who has a proven record of providing those services. A contract will then by 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 that $50. Petty Cash Receipts are to be maintained by the person responsible for the fund in certain departments and shall include; the amount, description of item, budget account number, and signatures of the persons receiving the funds and person issuing the funds. Individual receipts should be summarized on a monthly basis and presented to the Treasurer/Comptroller's office that will then authorize a check to be issued to reimburse the Petty Cash Funds. The Village Treasurer/Comptroller may conduct unannounced audits of petty cash funds to assure the monies are being properly accounted for.

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

Specifications:

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

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

General Guidelines

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

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

Types of Specifications

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

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 of other State of Federal agencies are typical examples.

Specifications by Samples

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

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

SUBJECT: 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

- 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.

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 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.

SUBJECT: OPERATING BUDGETS

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

Procedures:

1. The Village shall annually adopt a balanced budget for the General Fund where operating revenues and other funding sources are equal to, or exceed, operating expenditures. Funding sources that can be considered in adhering to this provision include that portion of general fund balance in excess of the minimum per the Village's fund balance policy that may be budgeted to reduce the ensuing year's tax levy. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance during the current fiscal year will be reported to the Finance/Public Works Committee for consideration and recommendation to the Village Board, of budget revisions or use of fund balance reserves to support ongoing operations. Any year end operating surpluses will revert to unreserved fund balance for use in maintaining reserve levels set by policy.

2. Enterprise funds (e.g., the water, storm water and sewer utilities) shall be supported by their own rates and specified revenue sources, including property taxes as deemed appropriate by the Village Board, and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General fund departments. Enterprise fund operating surpluses will not be used to subsidize other Village funds.

3. Sufficient charges shall be levied to operating departments to support activities accounted for in the Internal Service 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.

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 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.

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.