

# VILLAGE OF BROWN DEER

**Milwaukee County, Wisconsin**



**2013 Annual Budget**

**For the Year Beginning January 1, 2013**

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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## **Memorandum**

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

FROM: Bridget M. Souffrant, Treasurer/Comptroller  
Russell Van Gompel, Village Manager

DATE: October 9, 2012

SUBJECT: 2013 Annual Budget

We are presenting the 2013 Annual Budget for your review and consideration. During this process, it is important that the Village Board and staff work together to finalize this financial plan for the upcoming year.

In reviewing the proposed budget, it is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0.38%, which equates to an additional \$20,686. There is one exception to the general rule, in that Brown Deer was under the allowable levy in 2011 and, therefore, would be eligible for an additional carry-forward increase of 0.5% or \$38,810. The recommended budget includes a tax levy increasing by \$9,315, which is under the net new construction in the amount of \$7,771,935.

General Fund revenues continue to be dependent on property taxes. In fact, 63% of the General Fund revenue is comprised of property taxes. In addition to levy limits imposed under 2011 Wisconsin Act 32, the Act also cut state funding for the shared revenue and transportation programs in 2012. The Village realized a \$69,000 reduction in shared revenue and a reduction in transportation aids of 10% in 2012. In the 2013 Budget, the Village's state shared revenue is projected to be the same as 2012 and transportation aids and the expenditure restraint increased roughly \$7,000 combined. It is projected that the Village will receive the increased level of funding from the computer exemption program in 2013. In total, General Fund revenue is proposed to increase by approximately 0.40% or \$38,760 to \$9,713,484.

General Fund expenditures are proposed to increase by \$9,760 or 0.10%. Under 2011 Wisconsin Act 32 the State of Wisconsin assisted communities by requiring that employees, except for public safety and transit, start paying the employee share into the retirement system, WRS. For 2013, the non-represented employee share is 6.65% of their wages and those in and associated with the WPPA contract are contributing 3% of their wages to WRS. In addition, the Village went out to the market for health insurance bids and received four bids. After reviewing the potential plan revisions and the

premiums quoted, the budget displays a 3% increase in premiums for employee health insurance. This increase follows two years of a 0% increase and maintains the same plan coverage for the employees. The 2013 budget also reflects all employees on the health insurance plan contributing 11% towards their health premiums.

In addition to the WRS and health insurance changes, the following changes are reflected in the Manager's Recommended 2013 Budget:

- Municipal Court staffing is reduced from 1.5 FTE to 1.4 FTE
- Village Manager budget includes an estimated 10 months of wages for the new Village Manager
- Other General Government includes the addition of 4 hours a week for an IT professional from the Brown Deer School District to be onsite
- Police Department staffing is reduced by one officer
- Fire Department operations increased \$24,000
- Department of Public Works includes a transition plan for the Superintendent position and the estimated retirement payout
- Refuse contract was reduced by \$92,000
- Community Development staffing reduced the Administrative Assistant position from full time to 0.75 FTE and added an Intern for 520 hours

Departments were instructed to prepare two budget options, Scenario 1 covering any anticipated wage adjustments while keeping the overall appropriations at 2012 levels and Scenario 2 reducing the 2012 appropriations by 2%. The recommendation is that the Village Board considers the 2013 Annual Budget submitted under Scenario 1. Scenario 2 is presented as an appendix.

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to decrease by \$823 or 0.10%. The recommendation is also that the tax levy to support library services and the park and pond remain at the same levels as last year. The proposed budget includes a tax levy increase of \$10,547 or 3.00% for the Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2012.

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

It is important to remember that the budget being presented exhibits a balanced General Fund budget which has the same revenue and expenditures that total \$9,713,484. The projected unassigned fund balance of \$2,610,515 is at 27% of expenditures and is within the approved fund balance range between 15%-30% as part of the Village approved financial policy of maintaining fund balance. Therefore, we

would recommend that the Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

The Village has historically been in a pattern of alternating years for Storm Water and Sanitary Sewer rate increases. After a five year, long range financial analysis was completed it was determined that the Storm Water Utility, Sanitary Sewer Utility, and Recycling Fund do not need rate increases for 2013.

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

Budget Workshops are scheduled below and the plan is to hold the public hearing and consider the adoption of the 2013 Annual Budget at the Village Board meeting on November 5, 2012.

**October 16**

Review of Governmental Accounting, General Summary, General Fund Revenue, General Government, Park & Recreation

**October 24**

Library, Public Works, Recycling, Storm Water, Sanitary Sewer, Debt Service, TIFs, Capital Improvement Fund

**October 25**

North Shore Health Department, Community Development, Village Hall, Police Department, Fire Department

If you have any questions regarding the 2013 Budget or the budget process, please feel free to contact me.

# MEMORANDUM

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

FROM: Bridget M. Souffrant, Treasurer/Comptroller  
Russell Van Gompel, Village Manager

DATE: November 5, 2012

SUBJECT: 2013 Annual Budget

We respectfully present the 2013 Annual Budget for your review and consideration at this Public Hearing and subsequent adoption by the Village Board. The Village Board has fully reviewed our recommendation during Budget work sessions held on October 16, 24, and 25, 2012. The budget reflects staff recommendations on how to best accomplish the village's mission statement and delivers quality services in a cost effective manner.

This budget document is a reflection of the budget policies, strategic goals, departmental operating plans and Village Board modifications. The budget, while cognizant of the economic outlook in 2013, provides funding for core services, desired programs, critical needs, equipment replacement, facility and equipment upgrades, and funding for street resurfacing as discussed in the following pages.

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

## **The Budget in Brief**

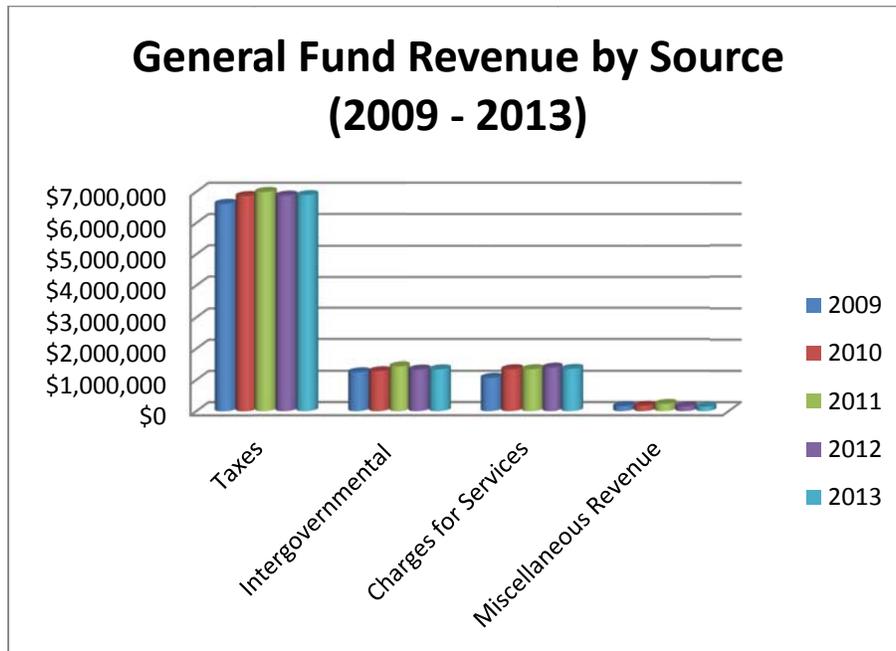
Revenues for all funds total approximately \$18.36 million in the 2013 budget, which is \$1.69 million less than the 2012 budget. The largest revenue decrease is resulting from bond proceeds in 2012 and none anticipated in 2013.

Expenditures for all funds total over \$22 million for the 2013 budget, which is a decrease of \$1.7 million less than 2012. The main reason for the decrease is fewer capital projects and economic development in 2013, than projected in 2012.

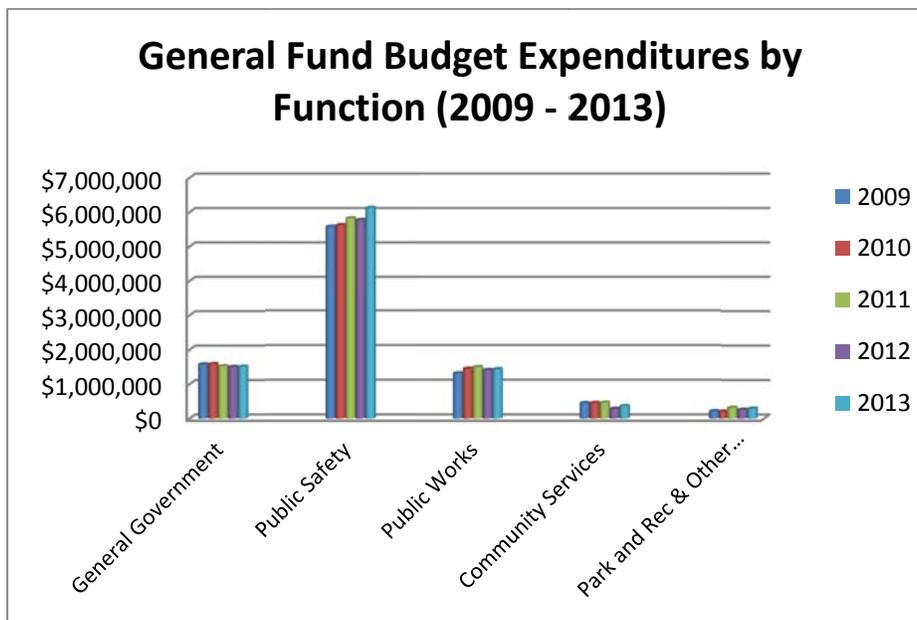
## **General Fund Highlights**

General Fund revenues continue to be dependent on property taxes. In fact, almost 63% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to decrease by \$409. The Village's shared revenue

remains the same and transportation aids increased by \$2,640. In addition to levy limits imposed under 2011 Wisconsin Act 32, the Act also cut state funding for the shared revenue and transportation programs reflected in the 2012 budget. The Village is seeing positive movement in terms of development and renovations resulting in an increase of inspection permits by \$28,000. In total, General Fund revenue is proposed to increase by 0.40% to \$9,719,484.



General Fund expenditures are proposed to increase by \$33,300 or 0.34%. The 2013 budget recommendation shows a \$24,000 increase in the Village's payment to the North Shore Fire Department and a \$39,000 increase for costs related to the Consolidated Dispatch. Under 2011 Wisconsin Act 32 the State of Wisconsin assisted communities by requiring that employees, except for public safety and transit, start paying the employee share into the retirement system, WRS. For 2013, the non-represented employee share is 6.65% of their wages and those in and associated with the WPPA contract are contributing 3% of their wages to WRS. In addition, the Village went out to the market for health insurance bids and received four bids. After reviewing the potential plan revisions and the premiums quoted, the budget displays a 3% increase in premiums for employee health insurance. This increase follows two years of a 0% increase and maintains the same plan coverage for the employees. The 2013 budget also reflects all employees on the health insurance plan contributing 11% towards their health premiums.



The recommended budget adds \$6,460 to the fund balance of the General Fund. The projected fund balance of \$3,595,480 is at 37.02% of expenditures and the unassigned fund balance is within the approved fund balance range between 15%-30%, which is part of the Village approved financial policy of maintaining fund balance.

## Taxes

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to decrease by \$823 or 0.10%. It is also recommended that the tax levy to support library services and the park and pond remain at the same levels as last year. The proposed budget includes a tax levy increase of \$10,547 or 3.00% for the combined Capital Improvement Fund, as presented in the Five Year Capital Improvement Plan, and is consistent with the financial plan presented and approved in 2012.

It is too early to determine what the final tax rate will be since the assessed and equalized values will not be finalized until mid November. However, based on our estimates, the Village will see an 11% reduction in assessed valuation to \$889,369,660. If this estimate is accurate, Village residents will see a 12.69% increase in the tax rate from \$7.75 to \$8.74 for Village purposes. A typical homeowner (with a value of \$135,491) will see an increase of \$1.40 in their tax bill for Village purposes.

## Other Funds Highlights

### Recycling

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

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placed on resident tax bills for collection purposes. The 2012 tax bills (which provide revenue for 2013) maintain a recycling charge of \$80.

### **Stormwater Utility Charges**

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at \$22.95 per Equivalent Run-off Unit (ERU) per quarter and was held for six years. The ERU rate was adjusted to \$26.51 per quarter in 2011 and is not proposed to change in 2013.

### **Sanitary Sewer Utility Charges**

The Village contracts with the Milwaukee Metropolitan Sewerage District (MMSD) to provide sewer treatment services for all businesses and residents within the Village. The Village also incurs costs for maintenance of sewer infrastructure assets. The 2013 budget proposes no adjustment in the \$12.50 quarterly connection charge or the volumetric charge of \$1.39 per 1,000 gallons consumed.

### **Debt Proceeds**

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

### **Planning Process**

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

It is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0.38% for 2013, which equates to a possible increase of \$20,686. There is an exception to the levy limit rule that would allow a municipality to carry-forward up to 0.5% of a previously unused levy cap allocation. Brown Deer is eligible for a carry-forward increase of \$38,810. The recommended budget includes a tax levy of \$7,771,935, which is an increase of \$9,315. With the recommended budget as presented, the Village will be leaving a total of \$50,181 of potential 2013 levy increase that the Village will not be able to recoup in the future.

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

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

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

### **Performance Measurements**

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

### **Budget and Financial Recognition**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Brown Deer, Wisconsin for its annual budget for the fiscal year beginning January 1, 2012. This was the Village's first year receiving the award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

In addition to the GFOA Distinguished Budget Presentation award, the Village has received recognition by the GFOA by receiving their Certificate of Achievement Award for Excellence in Financial Reporting for 2011. The Village has received this award for the thirteenth consecutive year. These awards help validate the Village's efforts towards transparency, accountability and continuous improvement.

### **Conclusion**

We will be distributing a copy of a PowerPoint presentation that will be presented to help explain the 2013 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2013 Annual Budget and Establish the Property Tax Levy is attached for your review. It is our recommendation that the Village Board adopt the attached resolution.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Directory of Village Officials**

**Members of the Village Board**

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

**Administrators**

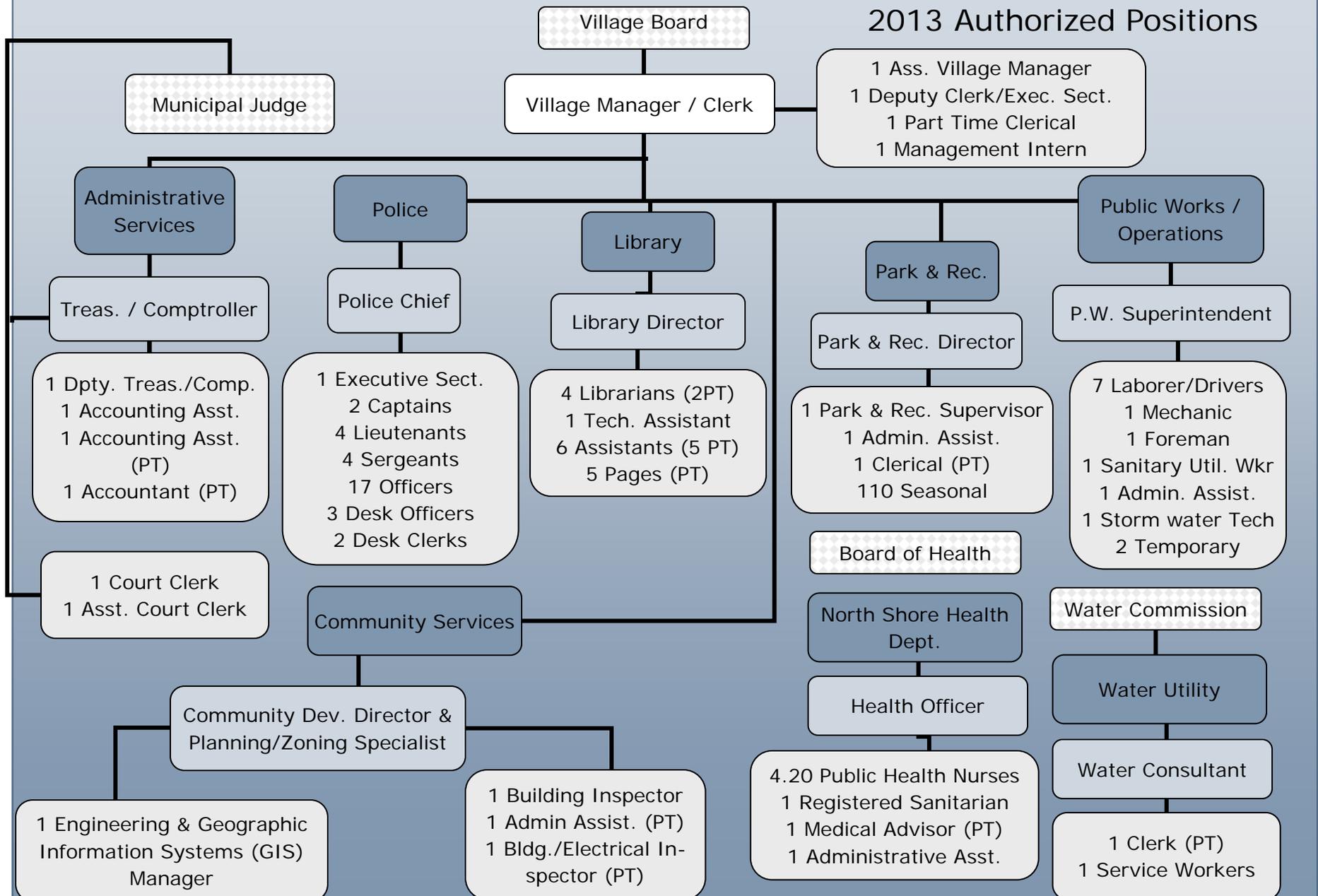
Russell Van Gompel	Village Manager
David M. Victor	Municipal Judge
John Fuchs	Village Attorney
Bridget M. Souffrant	Treasurer/Comptroller
Steven Rinzel	Chief of Police
Larry Neitzel	Superintendent of Public Works
Matthew Janecke	Assistant Village Manager
Nate Piotrowski	Community Development Director
Chad Hoier	Park and Recreation Director
Jamie Berg	Director of Public Health
Joe Rice	Library Director
Mike Rau	Water Consultant

**Report Prepared By**

Bridget M. Souffrant	Treasurer/Comptroller
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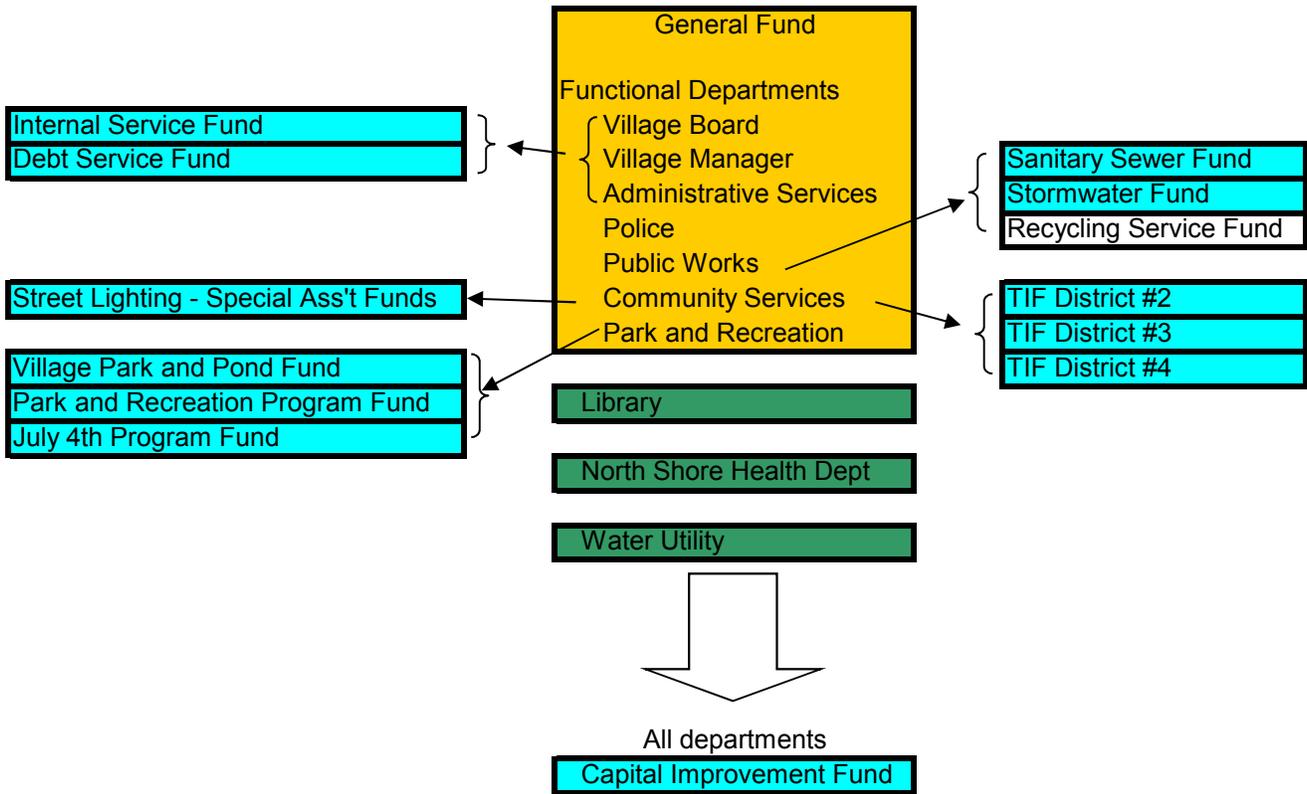
A Special thanks to all Village department heads and the Administrative Services Department for all of their assistance on the preparation of this document especially Susan Hudson, Deputy Treasurer/Comptroller.

# Village of Brown Deer Organization Chart



Village of Brown Deer  
2013  
Annual Budget

Function/Department relationship to Funds



Notes:

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



**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Budget Process**

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

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

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

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

Following the budget workshops, the Village publishes a summary budget and holds a public hearing, in accordance with Wisconsin State Statutes. The following page is the Village's budget calendar for 2013. A copy of the public notice is provided following the calendar.

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**2013 Budget Calendar**

<u>Date</u>	<u>Step</u>
July 2	Budget Information and Instructions to Department Heads
August 6	Strategic Thinking Session with Village Board and Department Heads
August 31	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
September 6 - 11	Village Manager to meet with the Department Heads to review the budget requests
September 19 - 26	Printing of Village Manager's Recommended Budget
September 27	Distribution of Village Manager's Recommended Budget to Village Board
October 3 - 29	Village Board budget review sessions, exact dates to be determined
October 9 by noon	Public Hearing Notice turned in to North Shore NOW
October 15	Post the Public Hearing Notice to be in 15 day compliance
October 15	Publication of Public Hearing Notice for the 2013 Annual Budget - statutory publication 15 days prior to public hearing
November 5	Public Hearing on 2013 Annual Budget
November 5	Village Board adoption of the 2013 Budget

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2013 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 5, 2012 at 6:30 p.m. or as soon thereafter as the matter can be heard in Earl McGovern Board Room of the Village Hall of the Village of Brown Deer, 4800 West Green Brook Drive, Brown Deer, Wisconsin. The purpose of the public hearing is to solicit public comment on the Village's 2013 Annual Property Tax Levy and Budget. A copy of the proposed 2013 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 2013 General Fund budget as it is proposed.

	2009	2010	2011	2012	2012	2013	Change	
	Actual	Actual	Actual	Estimated	Amended	Proposed	from 2012	Chg %
				Actual	Budget	Budget	Budget	
<b>Revenues</b>								
Taxes	\$ 6,616,357	\$ 6,864,283	\$ 6,995,520	\$ 6,878,648	\$ 6,847,441	\$ 6,892,639	\$ 45,198	1%
Intergovernmental	1,242,034	1,278,263	1,435,952	1,329,348	1,315,590	1,336,195	20,605	2%
Licenses and Permits	413,860	339,381	363,994	413,005	306,452	354,070	47,618	16%
Fines & Forfeitures	239,217	252,831	263,121	245,000	270,000	270,000	-	0%
Public Charges for Services	30,086	25,809	17,232	12,065	13,375	11,650	(1,725)	-13%
Interdepartmental Charges	381,808	721,695	695,884	724,451	753,441	715,305	(38,136)	-5%
Miscellaneous Revenue	157,310	169,237	230,190	125,325	148,225	139,625	(8,600)	-6%
Other Financing Sources	-	-	-	8,000	25,200	-	-	0
Total Revenues	<u>9,080,672</u>	<u>9,651,499</u>	<u>10,001,893</u>	<u>9,735,842</u>		<u>9,719,484</u>	<u>64,960</u>	<u>1%</u>
<b>Expenditures</b>								
General Government	1,576,808	1,586,003	1,522,812	1,503,710	1,541,475	1,508,977	(32,498)	-2%
Public Safety	5,579,463	5,624,969	5,823,572	5,773,957	6,041,605	6,127,793	86,188	1%
Public Works	1,307,274	1,441,232	1,487,305	1,402,507	1,415,130	1,425,139	10,009	1%
Community Services	448,169	452,648	459,826	284,345	379,445	359,888	(19,557)	-5%
Park and Recreation	202,957	204,260	229,670	175,501	203,934	200,227	(3,707)	-2%
Other Financing Uses	13,600	3,152	86,135	86,135	98,135	91,000	(7,135)	-7%
Total Expenditures	<u>9,128,271</u>	<u>9,312,264</u>	<u>9,609,320</u>	<u>9,226,155</u>	<u>9,679,724</u>	<u>9,713,024</u>	<u>33,300</u>	<u>0%</u>
Revenues less Expenditures	(47,599)	339,235	392,573	509,687	0	6,460		
Fund Balance Beginning	<u>2,395,125</u>	<u>2,347,526</u>	<u>2,686,760</u>	<u>3,079,333</u>	<u>3,079,333</u>	<u>3,589,020</u>		
Ending Fund Balance	<u>\$ 2,347,526</u>	<u>\$ 2,686,760</u>	<u>\$ 3,079,333</u>	<u>\$ 3,589,020</u>	<u>\$ 3,079,333</u>	<u>\$ 3,595,480</u>		

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2013 ANNUAL PROPERTY TAX LEVY AND BUDGET**

	2009	2010	2011	2012	2012	2013	Change	
	Actual	Actual	Actual	Estimated	Amended	Proposed	from 2012	Chg %
				Actual	Budget	Budget	Budget	
Other Funds								
Beginning Fund Balances	3,844,384	3,964,596	7,640,821	6,231,589	6,167,182	2,702,001	(3,465,181)	-56%
<b>Revenues</b>								
<b>Special Revenue Funds</b>								
Recycling	440,391	373,439	385,308	394,167	359,980	393,760	33,780	9%
North Shore Health Department	564,962	531,008	511,282	864,424	518,939	735,324	216,385	42%
Library	570,600	573,130	561,926	564,918	571,923	554,732	(17,191)	-3%
Park and Pond	91,086	87,847	85,237	88,830	82,744	85,887	3,143	4%
Park & Rec Program Fund	93,178	90,670	93,764	76,644	103,101	97,379	(5,722)	-6%
July 4th Program Fund	25,985	31,962	42,045	36,155	25,400	41,200	15,800	62%
Street Lighting	43,865	37,350	41,276	32,573	41,312	39,113	(2,199)	-5%
<b>Debt Service Fund</b>	1,108,546	702,261	1,366,586	2,740,204	742,031	834,481	92,450	12%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	701,434	1,820,755	1,325,358	2,003,342	1,737,217	405,208	(1,332,009)	-77%
TIF No. 2	560,334	604,951	324,439	599,392	489,370	541,013	51,643	11%
TIF No. 3	317,345	497,875	479,704	763,711	429,357	687,827	258,470	60%
TIF No. 4	1,176,085	4,029,882	356,263	258,232	78,761	238,972	160,211	203%
<b>Internal Service Fund</b>								
Liability Insurance Fund	106,148	110,539	106,844	99,660	96,435	101,000	4,565	5%
<b>Total Revenues</b>	<b>5,799,959</b>	<b>9,491,669</b>	<b>5,680,032</b>	<b>8,522,252</b>	<b>5,276,570</b>	<b>4,755,896</b>	<b>(520,674)</b>	<b>-10%</b>
<b>Expenditures</b>								
<b>Special Revenue Funds</b>								
Recycling	284,601	306,740	328,872	386,934	353,695	313,004	(40,691)	-12%
North Shore Health Department	581,719	553,112	565,413	823,245	569,509	734,824	165,315	29%
Library	589,573	577,060	573,487	578,236	603,192	574,612	(28,580)	-5%
Park and Pond	94,006	81,289	86,660	87,054	90,482	84,656	(5,826)	-6%
Park & Rec Program Fund	84,650	89,964	91,386	75,206	104,007	97,736	(6,271)	-6%
July 4th Program Fund	26,088	24,318	36,404	37,465	28,667	37,875	9,208	32%
Street Lighting	40,446	52,052	48,270	27,999	52,917	38,550	(14,367)	-27%
Strehlow Donation Fund	-	-	-	-	-	10,000	10,000	100%
<b>Debt Service Fund</b>	1,099,542	716,049	1,362,829	1,274,969	660,043	834,180	174,137	26%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	1,014,237	1,034,389	1,410,337	1,434,287	3,459,211	1,859,767	(1,599,444)	-46%
TIF No. 2	1,474,199	1,369,936	1,133,297	695,607	694,160	700,094	5,934	1%
TIF No. 3	217,287	519,634	436,640	451,078	419,890	461,010	41,120	10%
TIF No. 4	88,554	382,498	917,550	604,881	1,525,646	2,676,803	1,151,157	75%
<b>Internal Service Fund</b>								
Liability Insurance Fund	94,845	91,681	98,119	91,660	186,135	191,000	4,865	3%
<b>Total Expenditures</b>	<b>5,689,747</b>	<b>5,798,722</b>	<b>7,089,264</b>	<b>6,568,621</b>	<b>8,747,554</b>	<b>8,614,111</b>	<b>(133,443)</b>	<b>-2%</b>
Ending Fund Balance	3,954,596	7,657,543	6,231,589	8,185,220	2,696,198	(1,162,017)		

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2013 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Taxing Fund	Actual 2009	Actual 2010	Actual 2011	Amended Budget 2012	Proposed Budget 2013	Change from 2012 Budget	Chg %
General Fund	\$ 5,954,266	\$ 6,149,620	\$ 6,247,322	\$ 6,143,209	\$ 6,142,800	\$ (409)	-0.01%
Library Fund	387,219	381,600	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	60,000	50,000	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	4,000	2,000	-	-	-	-	0.00%
Debt Service Fund	728,286	716,050	741,031	835,004	834,181	(823)	-0.10%
Capital Improvement Fund	231,380	331,380	341,421	351,561	362,108	10,547	3.00%
Equipment Replacement Fund	100,000	-	-	-	-	-	0.00%
Total Village Tax Levy	<u>\$ 7,465,151</u>	<u>\$ 7,630,650</u>	<u>\$ 7,762,620</u>	<u>\$ 7,762,620</u>	<u>\$ 7,771,935</u>	<u>\$ 9,315</u>	<u>0.12%</u>

Significant Changes: The Police Department staffing has been reduced by one officer. The Community Development full time Administrative Assistant position has been reduced to a part time position with the addition of an intern. No new services were included in this budget.

Russell Van Gompel, Village Manger/Clerk

Posted: October 15, 2012

In the Matter of Adopting the 2013  
Annual Budget and Establishing the Property  
Tax Levy for the Village of Brown Deer

Resolution No. 12-26

**WHEREAS**, the Village Manager has prepared an Annual Budget for the 2013 fiscal year in accordance with the requirements of Charter Ordinance No. 3 of the Brown Deer Village Code; and,

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

**WHEREAS**, a public hearing on the Annual Budget was held November 5, 2012 after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and,

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

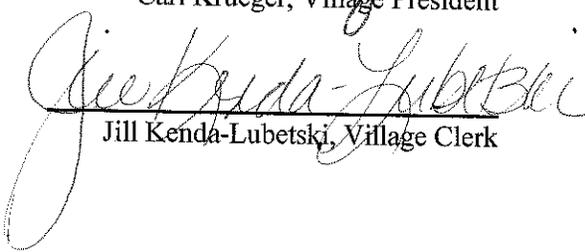
**WHEREAS**, it is necessary to levy a property tax in the amount of \$7,771,935 to fund the expenses of Village government as contained in the 2013 Annual Budget.

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

1. That the 2013 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved;
2. That the property tax is hereby levied and be placed upon the 2012 tax roll as follows: General Fund \$6,142,800, Capital Improvement Fund \$362,108, Park and Pond Fund \$47,500, Library Fund \$385,346, and Debt Service Fund \$834,181;
3. That the Village Manager is hereby authorized to delete or create expenditure accounts and to reduce or increase the amounts reflected in the Annual Budget for such expenditure accounts through the transfer of funds between expenditure accounts within the various Departments within the General Fund, provided that the authorized expenditure limit of the General Fund, exclusive of any contingency appropriation, is not exceeded and the 2013 Annual Budget is not increased.

**PASSED AND ADOPTED** by the Village Board of the Village of Brown Deer this 5th day of November, 2012.

  
Carl Krueger, Village President

  
Jill Kenda-Lubetski, Village Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Brown Deer  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2012**

*Linda C. Dawson Jeffrey R. Egan*

President

Executive Director

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Description of Funds and Accounting Structure**

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

**Governmental Fund Types**

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

**General Fund**

**Special Revenue Funds**

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

**Debt Service Fund**

**Capital Projects Funds**

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

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

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

**Special Revenue Funds**

- ✚ Village Grant Fund
- ✚ Police Asset Forfeiture Fund

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Description of Funds and Accounting Structure**

**Proprietary Fund Types**

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

✚ **Enterprise Funds**

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

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

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

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Financial Overview**

**LongRange Visioning**

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

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

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

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

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

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

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

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

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

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Financial Overview**

**Comprehensive Planning**

In 2008 and 2009 the Village created a Comprehensive Plan to produce a blueprint for achieving this vision. While the entire plan is too lengthy to be included with the annual budget, many of the implementation recommendations shaped the annual budgeting process and priorities. Some of the recommendations, which impacted the decision-making in the 2013 budget, include:

- ✚ Initiate planning to improve access to major natural resources, particularly the Milwaukee River and Brown Deer Park.
- ✚ Continue to focus on innovative Stormwater control initiatives.
- ✚ Continue ongoing efforts to increase the street tree canopy along streets and on municipal property.
- ✚ Continue the active management of Tax Incremental Financing Districts.
- ✚ Develop a bicycle and pedestrian plan for the Village.
- ✚ Work closely with WisDOT on the redesign of the Green Bay Road/Brown Deer Road interchange.
- ✚ Prioritize sidewalk improvements around the school campus and in the northeastern corner of the Village.
- ✚ Coordinate sidewalk planning with the BrownDeerSchool 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 2013 budget which assist in the implementation of our Comprehensive Plan are as follows:

- ✚ Review of a five year rate plan for Stormwater charges. This ensures that the Village can adequately fund infrastructure improvements necessary to reduce rain runoff into the Milwaukee River and sanitary sewer system.
- ✚ \$1,200 has been appropriated within the Capital Projects Fund for the celebration of Arbor Day and \$25,000 for the replanting of emerald ash trees within the Village limits.
- ✚ Administrative charges within each TIF provide funding for staff time and resources to be allocated toward continued development projects
- ✚ The 2013 Capital Projects Fund budget includes work to begin along Dean Road in 2013. Some of the project funding may be allocated towards sidewalk repair and replacement.

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Financial Overview**

**Economic Factors**

In addition to planning efforts, other factors influenced the 2013 budget, many of which are outside of the Village's control. One significant factor influencing the 2013 budget is the reduction of revenue streams, which the Village had previously relied on. The Village historically has been able to rely on hotel taxes, intergovernmental and interest revenues to keep property tax increases low. The Village is expecting to meet their 2012 budget for hotel taxes by a narrow margin. With the hotel revenue picking up slightly, the Village is proposing a \$29,000 increase for 2013. Interest income has continued to remain low with existing rates and a bleak outlook from the Federal Reserve. In 2008, the Village earned approximately 4.19% on investments as we had some longer term investments with a higher rate of return which has helped us maintain some type of investment earnings in this climate. At the end of 2011, the Village earned a total of 1.27% on investments and through August of 2012, the average return has been 1.12%. This dip in revenue continues to impact the 2013 budget and has been compensated for in hopes that it will slowly return with the economy. Other changes were addressed in the budget message section of this document.

The Budget Summary – All Funds, starting on page 27, provides an overview of revenues and expenditures for all funds within the Village. Actual historical information is presented beginning in 2009 through 2012. The 2012 estimated actual and 2013 proposed budget are also included on this schedule. In addition to showing revenues and expenditures in total, this schedule provides projected beginning and ending equity. Equity within governmental fund types is called fund balance and within proprietary funds is called net assets. The primary difference between the two types of equity is based on the basis of accounting previously described.

Total 2013 budgeted revenues increased from 2012 due to an increased PILOT payment from the Water Utility, increased hotel tax revenue, and increased projections for future development with the Building Inspection permits.

Expenditures increased by \$33,760 over 2012 due mainly to increased health care premiums, increased Wisconsin Retirement System rates.

The 2013 Budget for all funds has also been presented by each individual fund beginning on page 27. The following funds are expected to experience increases or decreases of more than 10% in their fund equity for 2013.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**Financial Overview**

Fund	Equity Change	Reason for change
Recycling Fund	\$ 80,756	A new recycling contract reduced expenditures for 2013, allowing the recycling rate to stay the same.
Library Fund	(19,880)	The tax levy contribution from the General Fund remained stable and human resources expenditures continue to increase.
Park & Pond Fund	(8,769)	Tax levy remained stable, draw down of excess fund equity.
July 4th Prog Fund	3,325	Increased donations and successful event revenue.
Strehlow Donation Fund	(10,000)	Projected expenditures from the Library and Park & Recreation department will continue to draw down fund equity.
Capital Projects Fund	(1,454,559)	2010, 2011, and 2012 projects delayed until 2013 to be paid out of 2010 borrowing.
TIF #2	(159,081)	Due to economic conditions increment projections are less than needed to support debt service.
TIF #3	226,817	Change in State valuation of TID's resulted in increased tax revenue.
TIF #4	(2,437,831)	Project costs incurred to be paid out of 2010 borrowing.
Internal Service Fund	(90,000)	The aggregate stop loss amount was increased in 2010.

**Village of Brown Deer  
Budget Summary - All Funds  
2013 Adopted Budget**

Fund	Special Revenue Funds			
	General Fund	Recycling Fund	North Shore Health Department	Library Fund
<u>2013 Proposed Budget</u>				
<b>Revenues</b>				
Taxes	\$ 6,892,639	\$ -	\$ -	\$ 385,346
Intergovernmental Revenues	1,336,195	40,000	135,325	-
Licenses and Permits	354,070	-	98,880	-
Fines, Forfeitures and Penalties	270,000	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	11,650	349,760	40,000	39,000
Intergovernmental Charges	-	-	447,586	113,386
Interdepartmental Charges	715,305	-	13,033	-
Miscellaneous Revenue	139,625	4,000	500	17,000
Other Financing Sources	-	-	-	-
Total Revenues	<u>9,719,484</u>	<u>393,760</u>	<u>735,324</u>	<u>554,732</u>
<b>Expenditures</b>				
General Government	1,508,977	-	-	-
Public Safety	6,127,793	-	-	-
Public Works	1,425,139	313,004	-	-
Health and sanitation	-	-	735,324	-
Economic Development	359,888	-	-	-
Culture and Recreation	200,227	-	-	574,612
Capital	-	-	-	-
Debt Service	-	-	-	-
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	91,000	-	-	-
Total Expenditures	<u>9,713,024</u>	<u>313,004</u>	<u>735,324</u>	<u>574,612</u>
Surplus / (Deficit)	<u>6,460</u>	<u>80,756</u>	<u>-</u>	<u>(19,880)</u>
Projected Beginning Equity	<u>3,589,020</u>	<u>157,958</u>	<u>58,813</u>	<u>111,125</u>
Estimated Ending Equity	<u>\$ 3,595,480</u>	<u>\$ 238,714</u>	<u>\$ 58,813</u>	<u>\$ 91,245</u>
Percentage Change in Equity	0.18%	51.12%	0.00%	-17.89%

**Village of Brown Deer  
Budget Summary - All Funds  
2013 Adopted Budget**

Fund	Special Revenue Funds				
	Park and Pond Fund	Park and Rec Program Fund	July 4th Program Fund	Street Lighting Fund	Strehlow Donation Fund
<u>2013 Proposed Budget</u>					
Revenues					
Taxes	\$ 47,500	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	37,985	90,699	-	38,553	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	402	6,680	41,200	560	-
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>85,887</u>	<u>97,379</u>	<u>41,200</u>	<u>39,113</u>	<u>-</u>
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	38,550	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	91,656	97,736	37,875	-	10,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>91,656</u>	<u>97,736</u>	<u>37,875</u>	<u>38,550</u>	<u>10,000</u>
Surplus / (Deficit)	<u>(5,769)</u>	<u>(357)</u>	<u>3,325</u>	<u>563</u>	<u>(10,000)</u>
Projected Beginning Equity	<u>47,981</u>	<u>44,188</u>	<u>24,493</u>	<u>167,241</u>	<u>65,110</u>
Estimated Ending Equity	<u>\$ 42,212</u>	<u>\$ 43,831</u>	<u>\$ 27,818</u>	<u>\$ 167,804</u>	<u>\$ 55,110</u>
Percentage Change in Equity	-12.02%	-0.81%	13.58%	0.34%	-15.36%

**Village of Brown Deer  
Budget Summary - All Funds  
2013 Adopted Budget**

Fund	Capital Projects Funds				
	Debt Service Fund	Capital Improvement Fund	TIF #2 Fund	TIF #3 Fund	TIF #4 Fund
<u>2013 Proposed Budget</u>					
<b>Revenues</b>					
Taxes	\$ 834,181	\$ 362,108	\$ 534,414	\$ 682,959	\$ 173,335
Intergovernmental Revenues	-	-	599	4,868	1,637
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	300	48,100	6,000	-	2,000
Other Financing Sources	-	-	-	-	62,000
<b>Total Revenues</b>	<u>834,481</u>	<u>410,208</u>	<u>541,013</u>	<u>687,827</u>	<u>238,972</u>
<b>Expenditures</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	142,043	109,386	2,289,228
Culture and Recreation	-	-	-	-	-
Capital	-	1,859,767	-	-	-
Debt Service	834,180	-	558,051	351,624	387,575
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<u>834,180</u>	<u>1,859,767</u>	<u>700,094</u>	<u>461,010</u>	<u>2,676,803</u>
<b>Surplus / (Deficit)</b>	<u>301</u>	<u>(1,449,559)</u>	<u>(159,081)</u>	<u>226,817</u>	<u>(2,437,831)</u>
<b>Projected Beginning Equity</b>	<u>1,487,000</u>	<u>2,594,609</u>	<u>386,779</u>	<u>(68,613)</u>	<u>2,727,565</u>
<b>Estimated Ending Equity</b>	<u>\$ 1,487,301</u>	<u>\$ 1,145,050</u>	<u>\$ 227,698</u>	<u>\$ 158,204</u>	<u>\$ 289,734</u>
<b>Percentage Change in Equity</b>	0.02%	-55.87%	-41.13%	-330.57%	-89.38%

**Village of Brown Deer  
Budget Summary - All Funds  
2013 Adopted Budget**

Fund	Enterprise Funds				Total All Funds
	Water Utility	Storm Water Utility	Sanitary Sewer Utility	Internal Service Fund	
<u>2013 Proposed Budget</u>					
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,912,482
Intergovernmental Revenues	-	-	-	-	1,518,624
Licenses and Permits	-	-	-	-	452,950
Fines, Forfeitures and Penalties	15,000	-	-	-	285,000
Special Assessments	-	-	-	-	-
Public Charges for Services	1,536,189	865,000	1,298,744	-	4,307,580
Intergovernmental Charges	-	-	-	-	560,972
Interdepartmental Charges	-	-	-	91,000	819,338
Miscellaneous Revenue	131,419	11,500	22,000	10,000	441,286
Other Financing Sources	-	-	-	-	62,000
<b>Total Revenues</b>	<b>1,682,608</b>	<b>876,500</b>	<b>1,320,744</b>	<b>101,000</b>	<b>18,360,232</b>
Expenditures					
General Government	-	-	-	-	1,508,977
Public Safety	-	-	-	-	6,127,793
Public Works	-	-	-	-	1,776,693
Health and sanitation	-	-	-	-	735,324
Economic Development	-	-	-	-	2,900,545
Culture and Recreation	-	-	-	-	1,012,106
Capital	-	-	-	-	1,859,767
Debt Service	-	-	-	-	2,131,430
Utility Expenses	1,466,004	744,263	1,493,942	-	3,704,209
Internal Service Expenses	-	-	-	191,000	191,000
Other Financing Uses	-	-	-	-	91,000
<b>Total Expenditures</b>	<b>1,466,004</b>	<b>744,263</b>	<b>1,493,942</b>	<b>191,000</b>	<b>22,038,844</b>
Surplus / (Deficit)	216,604	132,237	(173,198)	(90,000)	(3,678,612)
Projected Beginning Equity	8,291,200	2,871,777	3,963,844	447,081	26,967,171
Estimated Ending Equity	\$ 8,507,804	\$ 3,004,014	\$ 3,790,646	\$ 357,081	\$ 23,288,559
Percentage Change in Equity	2.61%	4.60%	-4.37%	-20.13%	

**Village of Brown Deer  
Budget Summary - All Funds  
2009 - 2013 Budget**

	Total 2009 Actual All Funds	Total 2010 Actual All Funds	Total 2011 Actual All Funds	2012 Amended Budget All Funds	Total 2012 Est. Actual All Funds	Total 2013 Budget All Funds	Change from 2012 Budget	% Change
<b>Revenues</b>								
Taxes	\$ 8,987,402	\$ 9,480,886	\$ 9,536,122	\$ 9,635,943	\$ 10,043,290	\$ 9,912,482	\$ 276,539	2.9%
Intergovernmental Revenues	1,699,032	1,630,859	3,136,733	2,992,628	5,176,651	1,518,624	(1,474,004)	-49.3%
Licenses and Permits	498,516	420,859	461,043	401,452	509,005	452,950	51,498	12.8%
Fines, Forfeitures and Penalties	239,217	252,831	284,157	285,000	260,000	285,000	-	0.0%
Special Assessments	43,166	33,068	-	300,000	-	-	(300,000)	-100.0%
Public Charges for Services	3,964,347	3,983,115	4,205,496	4,358,355	4,296,747	4,307,580	(50,775)	-1.2%
Intergovernmental Charges	441,696	283,829	425,107	575,437	575,658	560,972	(14,465)	-2.5%
Interdepartmental Charges	381,808	806,695	782,018	869,088	840,098	819,338	(49,750)	-5.7%
Miscellaneous Revenue	961,332	572,523	597,538	504,796	370,693	441,286	(63,510)	-12.6%
Other Financing Sources	1,599,361	5,355,000	311,906	135,422	70,000	62,000	(73,422)	-54.2%
<b>Total Revenues</b>	<b>18,815,877</b>	<b>22,819,665</b>	<b>19,740,120</b>	<b>20,058,121</b>	<b>22,142,142</b>	<b>18,360,232</b>	<b>(1,697,889)</b>	<b>-8.5%</b>
<b>Expenditures</b>								
General Government	1,590,425	1,392,821	1,522,812	1,627,610	1,503,710	1,508,977	(118,633)	-7.3%
Public Safety	5,579,463	5,626,062	5,823,572	6,041,605	5,773,957	6,127,793	86,188	1.4%
Public Works	1,630,195	2,252,669	1,864,447	1,839,666	1,817,440	1,776,693	(62,973)	-3.4%
Health and sanitation	589,155	700,503	565,413	822,139	823,245	735,324	(86,815)	-10.6%
Economic Development	1,633,191	293,124	1,690,957	3,612,719	748,810	2,900,545	(712,174)	-19.7%
Culture and Recreation	997,274	980,427	1,017,607	1,038,921	953,462	1,012,106	(26,815)	-2.6%
Capital	787,453	1,777,563	1,410,337	3,174,104	1,434,287	1,859,767	(1,314,337)	-41.4%
Debt Service	1,694,559	1,968,533	2,618,185	2,122,405	2,562,070	2,131,430	9,025	0.4%
Utility Expenses	3,262,607	3,494,577	3,495,116	3,274,180	3,529,904	3,704,209	430,029	13.1%
Internal Service Expenses	94,845	91,681	98,119	189,660	91,660	191,000	1,340	0.7%
Other Financing Uses	-	-	86,135	12,000	86,135	91,000	79,000	658.3%
<b>Total Expenditures</b>	<b>17,859,166</b>	<b>18,577,960</b>	<b>20,192,700</b>	<b>23,755,009</b>	<b>19,324,680</b>	<b>22,038,844</b>	<b>(1,716,165)</b>	<b>-7.2%</b>
<b>Surplus / (Deficit)</b>	<b>956,711</b>	<b>4,241,705</b>	<b>(452,580)</b>	<b>(3,696,888)</b>	<b>2,817,462</b>	<b>(3,678,612)</b>	<b>18,276</b>	<b>-0.5%</b>
<b>Projected Beginning Equity</b>	<b>19,627,478</b>	<b>20,504,391</b>	<b>24,537,180</b>	<b>24,537,180</b>	<b>24,537,180</b>	<b>27,354,642</b>	<b>2,817,462</b>	<b>11.5%</b>
<b>Estimated Ending Equity</b>	<b>\$ 20,584,190</b>	<b>\$ 24,746,096</b>	<b>\$ 24,084,600</b>	<b>\$ 20,840,292</b>	<b>\$ 27,354,642</b>	<b>\$ 23,676,030</b>	<b>2,835,738</b>	<b>13.6%</b>

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

**Revenue Overview**

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

Fund Type	Summary of Significant Revenues				
	Actual 2009	Actual 2010	Actual 2011	Est. Actual 2012	Budget 2013
<b>Taxes</b>					
Property Taxes	\$ 5,963,320	\$ 6,147,622	\$ 6,247,322	\$ 6,143,209	\$ 6,142,800
Hotel Taxes	433,153	476,934	492,759	480,000	494,400
PILOT	219,885	239,727	255,439	255,439	255,439
<b>Intergovernmental Revenues</b>					
State Shared Revenues	280,714	248,399	248,006	188,524	188,524
Computer Exemption	244,956	296,985	472,091	471,800	471,800
Expenditure Restraint Prog	225,426	218,394	224,127	232,406	237,093
Transportation Aids	450,687	445,674	441,436	397,255	399,895
<b>Charges for Services</b>					
Water charges	1,394,958	1,568,120	1,437,002	1,547,167	1,536,189
Stormwater charges	744,944	754,886	853,669	863,506	864,000
Sanitary Sewer charges	1,226,339	1,295,464	1,310,263	1,302,022	1,298,744
<b>Other Financing Sources</b>					
Debt issues	1,599,361	702,261	625,000	1,900,000	-
<b>Total</b>	<b>\$ 12,783,742</b>	<b>\$ 12,394,466</b>	<b>\$ 12,607,114</b>	<b>\$ 13,781,328</b>	<b>\$ 11,888,884</b>
<b>All revenues</b>	<b>\$ 18,815,877</b>	<b>\$ 22,819,665</b>	<b>\$ 20,192,700</b>	<b>\$ 22,142,142</b>	<b>\$ 18,360,232</b>
<b>Total</b>	<b>67.94%</b>	<b>54.31%</b>	<b>62.43%</b>	<b>62.24%</b>	<b>64.75%</b>

**TAXES**

**Property taxes**

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

**Assessed and Equalized Values**

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

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

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

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

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

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

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

**Village of Brown Deer  
Tax Levy Statistics  
2013 Adopted Budget**

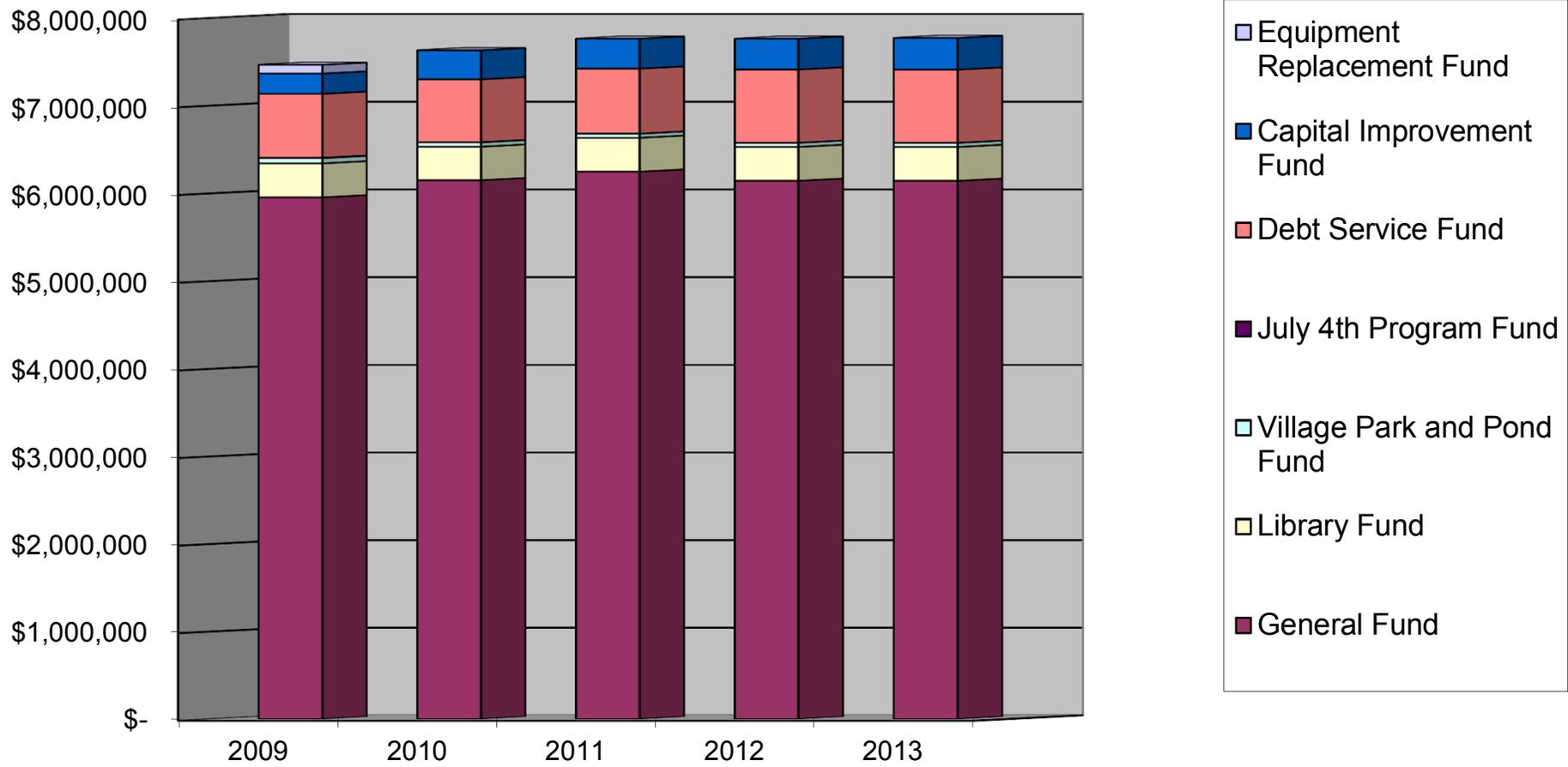
Taxing Fund	Actual 2009	Actual 2010	Actual 2011	Amended Budget 2012	Proposed Budget 2013	Change from 2012 Budget	Chg %
General Fund	\$ 5,954,266	\$ 6,149,620	\$ 6,247,322	\$ 6,143,209	\$ 6,142,800	\$ (409)	-0.01%
Library Fund	387,219	381,600	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	60,000	50,000	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	4,000	2,000	-	-	-	-	0.00%
Debt Service Fund	728,286	716,050	741,031	835,004	834,181	(823)	-0.10%
Capital Improvement Fund	231,380	331,380	341,421	351,561	362,108	10,547	3.00%
Equipment Replacement Fund	100,000	-	-	-	-	-	0.00%
<b>Total Village Tax Levy</b>	<b><u>\$ 7,465,151</u></b>	<b><u>\$ 7,630,650</u></b>	<b><u>\$ 7,762,620</u></b>	<b><u>\$ 7,762,620</u></b>	<b><u>\$ 7,771,935</u></b>	<b><u>\$ 9,315</u></b>	<b><u>0.12%</u></b>
Change from previous year	146,375	165,499	131,970	-	9,315		
% Change from previous year	2.00%	2.22%	1.73%	0.00%	0.12%		

**ESTIMATED TID OUT**

Assessed Valuation	\$ 1,067,745,487	\$ 1,059,631,655	\$ 1,005,566,000	\$ 1,001,071,900	\$ 918,125,216	\$ (82,946,684)	-8.29%
Assessed Tax Rate	6.9915	7.2012	7.7197	7.7543	8.4650	0.7107	9.17%
Equalized	1,110,473,800	1,085,019,600	1,038,268,300	1,038,140,200	962,776,000	(75,364,200)	-7.26%
Tax Rate	6.7225	7.0327	7.4765	7.4774	8.0724	0.5950	7.96%
Fair Market Ratio	96.15%	97.66%	96.85%	96.43%	95.36%		

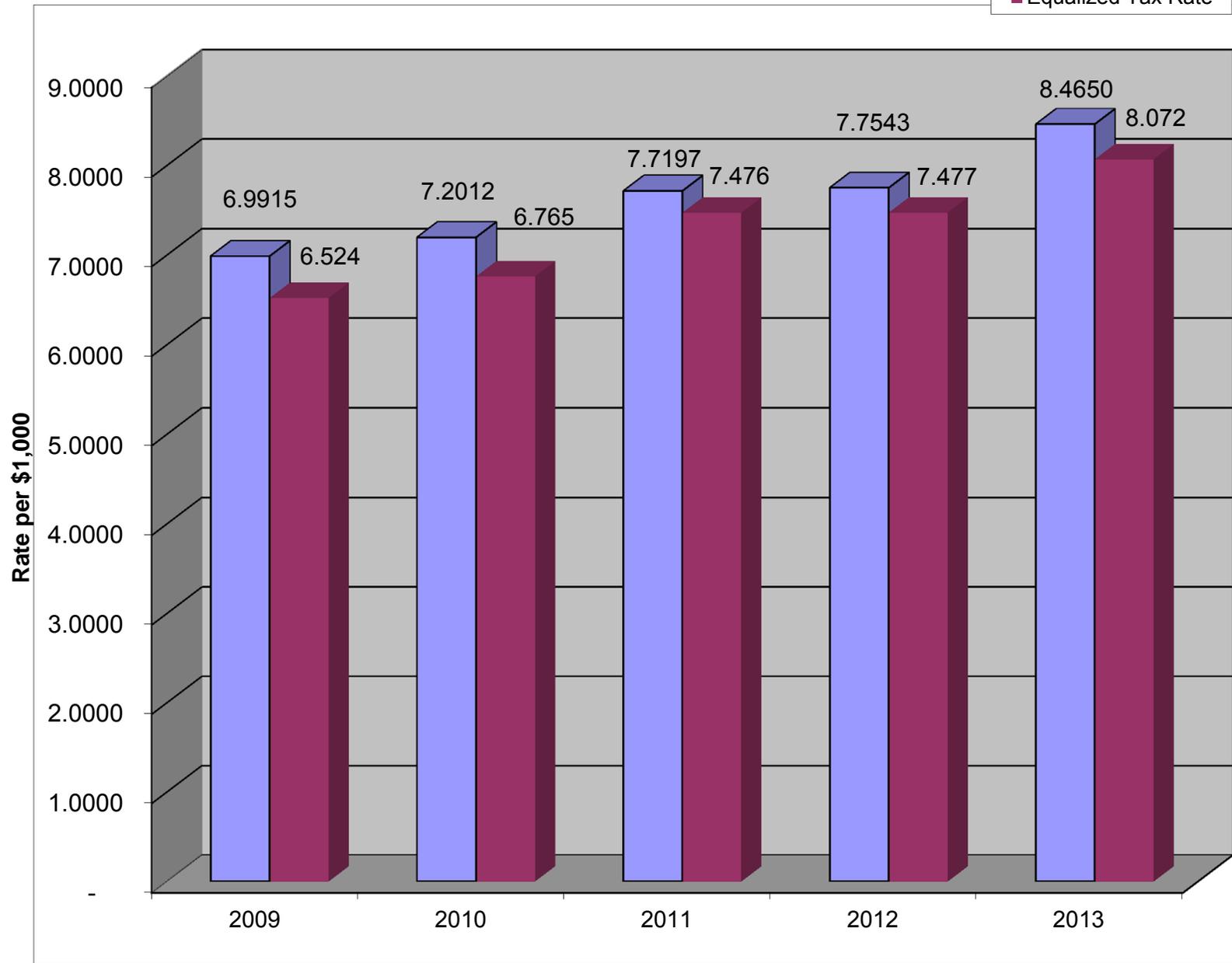
Lottery Credit	\$ 100.02	\$ 100.02	\$ 111.14	\$ 121.09	\$ 133.02		
Average Residence	173,130	171,514	152,488	152,511	139,868		
<b>Average tax bill</b>	<b>1,210.44</b>	<b>1,235.11</b>	<b>1,177.15</b>	<b>1,182.62</b>	<b>1,183.98</b>		
Change from previous year	(17.56)	24.67	(57.96)	5.46	1.36		

## Tax Levy By Fund



### Assessed and Equalized Tax Rate Trends

■ Assessed Tax Rate  
■ Equalized Tax Rate



**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Revenue Overview**

**Hotel Taxes**

There are four hotels located within the Village of Brown Deer. The Village ordinances assess a 7% tax on room sales at all hotels within the Village. The fourth hotel was opened in mid-2008. In 2009, the revenues decreased substantially, which exhibited the decline in tourism due to the poor economic climate. Total hotel taxes for 2011 came in at \$492,759, which was \$43,573 over the 2011 budget. The 2012 budget amount was derived from historical trend analysis based on the quarterly hotel tax payments. Hotel taxes are expected to surpass the budgeted amount, but not be as high as 2011. We saw a slight decrease in hotel tax revenue again in 2012 so the 2013 budget was established using a trend analysis taking into consideration the dip in revenue and the travel during the summer and holidays resulting in a 2013 budget that is 1% higher than the 2012 projected actual.

**Payments In Lieu of Taxes**

Public water utilities within Wisconsin are assessed payments in lieu of taxes as the public equivalent to property taxes that would be charged to a privately owned water utility. These taxes are calculated based on the average plant and inventory value of the utility, including infrastructure. This average value is then multiplied by the current year's assessment ratio and then by the property tax rate. This results in a payment from the Water Utility to the General Fund that is similar to the taxes that would be charged a private enterprise. This payment is required under Wisconsin State Statutes. The 2013 budget amount was estimated based on the 2011 actual amount paid.

**INTERGOVERNMENTAL REVENUES**

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

**State Shared Revenues**

State shared revenues were originally based on a local share of the State's income tax. This was originally begun in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The annual change in amounts was tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. During the State's annual budget process for their fiscal year 2012-2013, this program received reduced funding which resulting in a \$69,000 decrease for the Village in 2012. The State notifies the Village annually in mid-September of the estimated State Shared Revenue amount for the following calendar year. The Village was notified that the 2013 payment would be \$188,524, the same as the 2012 amount received.

**Expenditure Restraint Program**

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Revenue Overview**

Brown Deer for 2011-2012 was 0.38%. 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. The Village was notified that the State estimated payment for 2013 is \$237,093, which is a 2% increase from 2012.

**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 2013 has been received. The Village is aware that in the next two state budget cycles the amount for this program has been increased. For conservative purposes, the Village has estimated the 2013 amount to be the same as what we received in 2012.

**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 2013 estimated payment for transportation aids is \$399,895. Future amounts for these aid payments are unknown as the percentage reimbursed depends upon other communities' spending as well as the State budget.

**CHARGES FOR SERVICES**

**Recycling Charges**

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

In 2012, the Village experienced a sharp decline in revenues from the sale of recyclable materials as well as a 33% (\$21,000) decrease in the recycling grant from the State. This decrease combined with an increase in the tipping fees to be paid to the state resulted in the need to increase the 2012 recycling service charge. The 2013 budget includes an \$80 annual recycling charge, which was set to increase by \$12 annually, but the rate will remain at \$80 for 2013 without an increase. The Recycling Fund is on the same fee schedule as the Sanitary Sewer Fund and it is anticipated that this rate can support existing service levels through 2014; a long range rate analysis is shown on page 41.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Revenue Overview**

**Water Utility Charges**

Water rates are approved by the Wisconsin Public Service Commission. The Village purchases water from Milwaukee Water Works and experienced an increase in rates of 3.2% on March 1, 2011 and is anticipating a 1.5% increase in beginning the second quarter of 2013. The Village of Brown Deer is also estimating a 3% rate increase to go into effect in the second quarter of 2013. Water usage is projected to be down in 2013 due to reduced water sales due to economic conditions, and water conservation.

**Stormwater Utility Charges**

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

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

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

The Stormwater rate will not change in the 2013 budget, it remains at \$8.84 per ERU, \$26.51 per quarter. Page 42 summarizes the estimated five year projections and anticipated rate increases.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Revenue Overview**

**Sanitary Sewer Utility Charges**

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

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

**OTHER FINANCING SOURCES**

**Debt Proceeds**

It is anticipated that the Village will not issue a debt instrument in 2013. However, in 2012 the Village is projected to complete three refunding issuances, one State Trust Fund Loan and one General Obligation Corporate Purpose Bond. The proceeds will be recognized and spent out of the Debt Service Fund and Capital Improvement Fund for various refunding's and capital projects throughout the Village. The individual projects are detailed in the 2013 budget Capital Project Fund section.

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

	Est. Actual 2012	Proposed Budget 2013	2014	2014	2015	2016
Projected Reserves	\$ 150,726	\$ 164,926	\$ 245,682	\$ 320,178	\$ 388,289	\$ 449,886
Revenues - Annual Fee	\$ 326,800	\$ 332,560	\$ 332,560	\$ 332,560	\$ 332,560	\$ 332,560
Other Revenues	74,300	61,200	61,200	61,200	61,200	61,200
Expenses (excluding depreciation)	<u>(386,900)</u>	<u>(313,004)</u>	<u>(319,264)</u>	<u>(325,649)</u>	<u>(332,162)</u>	<u>(338,806)</u>
Net change in "cash"	<u>14,200</u>	<u>80,756</u>	<u>74,496</u>	<u>68,111</u>	<u>61,598</u>	<u>54,954</u>
<b>Ending "cash" position</b>	<u>\$ 164,926</u>	<u>\$ 245,682</u>	<u>\$ 320,178</u>	<u>\$ 388,289</u>	<u>\$ 449,886</u>	<u>\$ 504,841</u>
Recommended reserves:	\$ 78,251	\$ 79,816	\$ 81,412	\$ 83,041	\$ 84,701	\$ 86,395
Shortage from recommended reserves	<u>\$ 86,675</u>	<u>\$ 165,866</u>	<u>\$ 238,766</u>	<u>\$ 305,248</u>	<u>\$ 365,185</u>	<u>\$ 418,445</u>
Total customers	4,157					
Rate per year	\$80	\$80	\$80	\$80	\$80	\$80

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

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

	Est. Actual 2012	2013	2014	2015	2016	2017
Projected Reserves	\$ 551,241	\$ 434,637	\$ 278,624	\$ 1,015,621	\$ 625,487	\$ 364,957
Revenues	\$ 876,005	\$ 876,500	\$ 876,500	\$ 992,566	\$ 992,566	\$ 992,566
Debt Proceeds	-	-	1,825,000	-	-	-
Expenses (excluding depreciation)	(442,194)	(451,038)	(460,059)	(469,260)	(478,645)	(488,218)
Capital purchases, net of grants	(120,000)	(290,000)	(930,000)	(345,000)	(205,000)	(200,000)
Debt Service Payments	(430,415)	(291,475)	(574,444)	(568,441)	(569,451)	(431,894)
Net change in "cash"	<u>(116,604)</u>	<u>(156,013)</u>	<u>736,997</u>	<u>(390,135)</u>	<u>(260,530)</u>	<u>(127,546)</u>
<b>Ending reserve position</b>	<u>\$ 434,637</u>	<u>\$ 278,624</u>	<u>\$ 1,015,621</u>	<u>\$ 625,487</u>	<u>\$ 364,957</u>	<u>\$ 237,411</u>
Recommended reserves:						
Operations	\$ 112,759	\$ 115,015	\$ 117,315	\$ 119,661	\$ 122,054	\$ 124,496
Subsequent Year's Debt Service	<u>430,415</u>	<u>430,415</u>	<u>291,475</u>	<u>574,444</u>	<u>568,441</u>	<u>-</u>
Total recommended reserves	<u>543,174</u>	<u>545,430</u>	<u>408,790</u>	<u>694,105</u>	<u>690,496</u>	<u>124,496</u>
Shortage from recommended reserves	<u>\$ (108,537)</u>	<u>\$ (266,806)</u>	<u>\$ 606,831</u>	<u>\$ (68,619)</u>	<u>\$ (325,539)</u>	<u>\$ 112,915</u>
Estimated ERU's	8,145					
ERU rate per year	106.08	106.08	106.08	106.08	120.33	120.33
Recommended Rate Increase - Annual Basis per ERU		-	-	-	14.25	

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

	Est. Actual 2012	2013	2014	2015	2016	2017
Projected Reserves	\$ 973,635	\$ 937,731	\$ 504,979	\$ 485,357	\$ (73,818)	\$ (397,281)
Connection Fees	184,800	184,800	184,800	184,800	184,800	184,800
Village User fees	423,805	423,805	423,805	423,805	423,805	423,805
Other Revenues (excludes MMSD charges)	25,000	34,000	34,340	34,683	35,030	35,381
Debt Proceeds	295,000	-	867,000	-	290,000	-
Expenses (excluding depreciation & MMSD)	(339,536)	(377,683)	(385,237)	(392,941)	(400,800)	(408,816)
Capital purchases, net of grants	(315,000)	(370,000)	(826,500)	(440,500)	(490,000)	(325,000)
Debt Service Payments	(125,174)	(142,874)	(133,030)	(184,223)	(181,498)	(203,992)
Net change in "cash"	<u>(35,905)</u>	<u>(432,752)</u>	<u>(19,622)</u>	<u>(559,175)</u>	<u>(323,462)</u>	<u>(478,622)</u>
<b>Ending reserve position</b>	<u>\$ 937,731</u>	<u>\$ 504,979</u>	<u>\$ 485,357</u>	<u>\$ (73,818)</u>	<u>\$ (397,281)</u>	<u>\$ (875,903)</u>
Recommended reserves:						
Operations	\$ 94,421	\$ 96,309	\$ 98,235	\$ 100,200	\$ 102,204	\$ 104,248
Debt Service	<u>142,874</u>	<u>133,030</u>	<u>184,223</u>	<u>181,498</u>	<u>203,992</u>	<u>-</u>
Total recommended reserves	<u>237,295</u>	<u>229,339</u>	<u>282,458</u>	<u>281,698</u>	<u>306,196</u>	<u>104,248</u>
Shortage from recommended reserves	<u>\$ 700,436</u>	<u>\$ 275,639</u>	<u>\$ 202,899</u>	<u>\$ (355,516)</u>	<u>\$ (703,477)</u>	<u>\$ (980,151)</u>

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

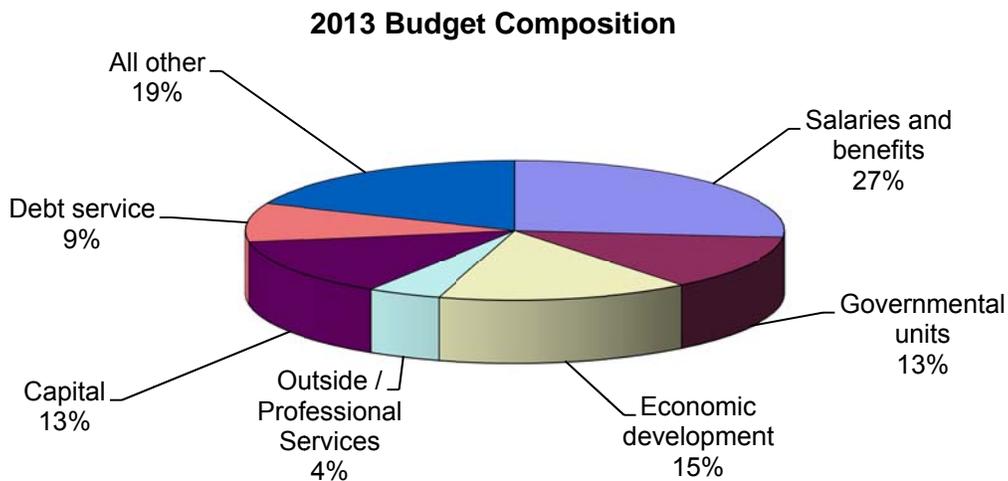
**Expenditure Overview**

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

The table below breaks down total expenditures into object categories:

<u>Fund Type</u>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Est. Actual</b>	<b>2013 Budget</b>
Salaries	\$ 4,857,284	\$ 4,469,594	\$ 4,521,248	\$ 4,602,335	\$ 4,755,380
Benefits	1,989,706	2,046,250	2,073,264	1,874,073	1,996,225
Governmental units	2,070,724	2,643,597	2,732,568	3,042,772	3,063,649
Economic development	1,581,458	293,124	2,487,487	1,751,566	3,837,907
Outside / Professional					
Services	984,716	980,427	1,730,492	2,016,139	1,916,532
Capital	819,866	1,777,563	1,410,337	1,434,287	1,859,767
Debt service	1,694,559	1,968,533	1,361,829	1,434,287	834,180
All other	<u>3,501,785</u>	<u>4,398,872</u>	<u>3,875,475</u>	<u>3,169,221</u>	<u>3,778,204</u>
<b>Total</b>	<u>\$ 17,500,098</u>	<u>\$ 18,577,960</u>	<u>\$ 20,192,700</u>	<u>\$ 19,324,680</u>	<u>\$ 22,041,844</u>

The graph below summarizes the composition of the 2013 budgeted expenditures by function:



**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Expenditure Overview**

Because the Village is a service provider rather than a manufacturer of goods, the majority of our operating expenditures are for salaries and benefits. Approximately one-third of our total expenditures are for salaries and benefits. This has remained relatively constant over the past several years. Wages within the 2013 Budget show a modest increase on January 1<sup>st</sup>. Since, 2011 Wisconsin Act 32 has been in place, the Village has only one collective bargaining unit, the Wisconsin Professional Police Association (WPPA). The contracts for WPPA expires on December 31, 2014. Effective August 25, 2011 all non-represented Village employees began contributing 5.8% of their wages to the Wisconsin Retirement System (WRS). Effective January 1, 2012 all former AFSCME employees and non-represented employees were contributing 5.9% of their wages to WRS. Effective January 1, 2013 all non-represented employees (including former AFSCME) will be contributing 6.65% of their wages to WRS and the WPPA members will begin contributing 3%. After two years in a row without an increase in health insurance premiums, the Village will see a 3% increase with no changes made to the plan. Additionally, all Village employees currently on the health insurance will be contributing 11% to their premiums, up 1% from the prior year.

The category called governmental units includes payments to other governmental agencies for services. The Village participates in a number of joint service efforts with other jurisdictions to provide services in the most effective manner. The participation in joint services results in payments to other governmental units. These payments in 2013 include \$2,025,312 to the North Shore Fire Department for fire and emergency medical services, \$344,306 to the Village of Bayside for dispatch services, \$677,430 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, and \$16,601 to Milwaukee Area Domestic Animal Control for animal control services.

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

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

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

**Village of Brown Deer  
Summary of Salary Expenditures  
2013 Adopted Budget**

Department	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget	Change	Chg %
<b>General Fund</b>							
<b>General Government</b>							
Village Board	\$ 26,300	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
Municipal Court	75,091	70,592	68,834	58,500	57,121	(1,379)	-2%
Village Manager	164,722	163,429	191,342	242,152	204,635	(37,517)	-15%
Administrative Services	206,003	189,433	203,158	205,120	213,925	8,805	4% *
Village Hall	<u>15,671</u>	<u>12,500</u>	<u>12,460</u>	<u>13,483</u>	<u>13,711</u>	<u>228</u>	<u>2%</u>
<b>Total General Government</b>	<b>487,787</b>	<b>462,954</b>	<b>502,794</b>	<b>546,255</b>	<b>516,392</b>	<b>(29,863)</b>	<b>-6%</b>
<b>Public Safety</b>							
Police	2,512,633	2,315,679	2,337,037	2,379,082	2,418,362	39,280	2%
<b>Public Works</b>							
Administration	149,087	182,611	187,878	175,317	187,767	12,450	7%
Street/Traffic Operations	27,233	41,924	33,563	37,273	40,070	2,797	8%
Sidewalk Operations	4,897	944	557	1,487	1,599	112	8%
Winter Operations	83,764	44,265	69,671	44,000	52,292	8,292	19%
Forestry Operations	64,885	72,923	46,373	70,000	71,934	1,934	3%
Municipal Complex	110,895	108,648	96,004	90,000	90,585	585	1%
Refuse	<u>2,425</u>	<u>9,696</u>	<u>15,379</u>	<u>21,000</u>	<u>21,314</u>	<u>314</u>	<u>1%</u>
<b>Total Public Works</b>	<b>443,186</b>	<b>461,011</b>	<b>449,425</b>	<b>439,077</b>	<b>465,561</b>	<b>26,484</b>	<b>6%</b>
Community Services	301,472	287,991	272,302	185,750	237,625	51,875	28%
Park and Recreation	<u>142,676</u>	<u>140,216</u>	<u>148,557</u>	<u>135,000</u>	<u>142,963</u>	<u>7,963</u>	<u>6%</u>
<b>Total General Fund</b>	<b><u>3,887,754</u></b>	<b><u>3,667,851</u></b>	<b><u>3,710,115</u></b>	<b><u>3,685,164</u></b>	<b><u>3,780,903</u></b>	<b><u>95,739</u></b>	<b><u>3%</u></b>
<b>Other Funds</b>							
Recycling Fund	19,588	18,431	16,986	37,759	36,254	(1,505)	-4%
North Shore Health Department	339,144	221,630	202,330	289,303	295,365	6,062	2%
Library	322,148	306,812	313,117	321,631	330,850	9,219	3%
Village Park and Pond	50,099	37,860	38,970	41,631	41,275	(356)	-1%
Park and Recreation Program Fund	58,709	61,113	63,743	54,497	70,561	16,064	29%
July 4th Program Fund	2,500	732	541	316	923	607	192%
Stormwater Utility	122,800	103,194	121,849	119,471	132,071	12,600	11%
Sanitary Sewer Utility	<u>54,542</u>	<u>51,971</u>	<u>53,597</u>	<u>52,563</u>	<u>67,178</u>	<u>14,615</u>	<u>28%</u>
<b>Total Other Funds</b>	<b><u>969,530</u></b>	<b><u>801,743</u></b>	<b><u>811,133</u></b>	<b><u>917,171</u></b>	<b><u>974,477</u></b>	<b><u>57,306</u></b>	<b><u>7%</u></b>
<b>Total Village-Wide</b>	<b><u>\$ 4,857,284</u></b>	<b><u>\$ 4,469,594</u></b>	<b><u>\$ 4,521,248</u></b>	<b><u>\$ 4,602,335</u></b>	<b><u>\$ 4,755,380</u></b>	<b><u>\$ 153,045</u></b>	<b><u>3.33%</u></b>

**Village of Brown Deer  
Summary of Benefit Expenditures  
2013 Adopted Budget**

Department	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget	Change	Chg %
<b>General Fund</b>							
General Government							
Village Board	\$ 2,012	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ -	0%
Municipal Court	10,236	12,694	12,458	13,900	25,712	11,812	85%
Village Manager	62,442	70,581	74,051	68,970	72,613	3,643	5%
Administrative Services	61,268	73,061	85,324	73,393	83,666	10,273	14%
Other General Government	21,620	21,397	21,826	17,100	17,200	100	1%
Village Hall	<u>1,199</u>	<u>956</u>	<u>953</u>	<u>1,031</u>	<u>1,049</u>	<u>18</u>	<u>2%</u>
<b>Total General Government</b>	<b>158,777</b>	<b>180,755</b>	<b>196,678</b>	<b>176,460</b>	<b>202,306</b>	<b>25,846</b>	<b>15%</b>
Public Safety							
Police	1,069,790	1,024,830	1,048,502	1,038,707	1,067,989	29,282	3%
Public Works							
Administration	67,960	100,585	134,135	81,800	93,432	11,632	14%
Street/Traffic Operations	12,470	16,193	12,200	17,754	20,371	2,617	15%
Sidewalk Operations	2,267	487	108	711	817	106	15%
Winter Operations	31,936	21,350	35,079	19,200	24,498	5,298	28%
Forestry Operations	30,041	34,493	26,247	35,480	36,746	1,266	4%
Municipal Complex	51,295	54,767	53,486	46,900	46,145	(755)	-2%
Refuse	<u>1,021</u>	<u>5,103</u>	<u>7,187</u>	<u>10,600</u>	<u>10,209</u>	<u>(391)</u>	<u>-4%</u>
<b>Total Public Works</b>	<b>196,990</b>	<b>232,978</b>	<b>268,442</b>	<b>212,445</b>	<b>232,218</b>	<b>19,773</b>	<b>9%</b>
Community Services	146,654	148,082	170,154	79,300	99,263	19,963	25%
Park and Recreation	<u>55,727</u>	<u>58,132</u>	<u>75,132</u>	<u>52,096</u>	<u>51,224</u>	<u>(872)</u>	<u>-2%</u>
<b>Total General Fund</b>	<b><u>1,627,938</u></b>	<b><u>1,644,777</u></b>	<b><u>1,758,908</u></b>	<b><u>1,559,008</u></b>	<b><u>1,653,000</u></b>	<b><u>93,992</u></b>	<b><u>6%</u></b>
<b>Other Funds</b>							
Recycling Fund	9,270	4,658	3,455	14,710	15,610	900	6%
North Shore Health Department	118,018	78,221	102,666	104,192	105,567	1,375	1%
Library	141,008	120,612	108,974	109,540	116,724	7,184	7%
Village Park and Pond	3,833	117,803	2,981	3,185	3,174	(11)	0%
Park and Recreation Program Fund	6,014	5,252	5,323	4,597	5,400	803	17%
July 4th Program Fund	192	56	41	24	77	53	221%
Stormwater Utility	57,939	50,228	64,246	54,742	64,732	9,990	18%
Sanitary Sewer Utility	<u>25,494</u>	<u>24,643</u>	<u>26,670</u>	<u>24,075</u>	<u>31,941</u>	<u>7,866</u>	<u>33%</u>
<b>Total Other Funds</b>	<b><u>361,768</u></b>	<b><u>401,473</u></b>	<b><u>314,356</u></b>	<b><u>315,065</u></b>	<b><u>343,225</u></b>	<b><u>28,160</u></b>	<b><u>9%</u></b>
<b>Total Village-Wide</b>	<b><u>\$ 1,989,706</u></b>	<b><u>\$ 2,046,250</u></b>	<b><u>\$ 2,073,264</u></b>	<b><u>\$ 1,874,073</u></b>	<b><u>\$ 1,996,225</u></b>	<b><u>\$ 122,152</u></b>	<b><u>7%</u></b>

**Village of Brown Deer  
Summary of Full Time Equivalent Employees  
2013 Budget**

Department	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
<b>General Fund</b>				
General Government				
Village Board **	7.00	7.00	7.00	7.00
Municipal Court	2.66	2.50	2.54	2.40
Village Manager	2.44	2.88	3.42	3.49
Administrative Services	4.22	3.86	3.96	3.88
Village Hall	0.47	0.47	0.47	0.40
<b>Total General Government</b>	<u>16.79</u>	<u>16.71</u>	<u>17.39</u>	<u>17.17</u>
Public Safety				
Police	37.00	37.00	35.00	34.00
Public Works	8.98	8.98	8.98	8.98
Community Services	5.22	4.72	4.22	4.30
Park and Recreation	3.26	3.26	3.26	3.00
<b>Total General Fund</b>	<u>71.25</u>	<u>70.67</u>	<u>68.85</u>	<u>67.45</u>
<b>Other Funds</b>				
Recycling Fund	0.89	0.89	0.89	0.89
North Shore Health Department	5.98	5.58	7.27	8.20
Library	9.87	9.85	9.85	8.99
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	3.30
Stormwater Utility	2.06	2.06	2.06	2.06
Sanitary Sewer Utility	1.00	1.00	1.00	1.00
<b>Total Other Funds</b>	<u>26.47</u>	<u>26.05</u>	<u>27.74</u>	<u>26.81</u>
<b>Total Village-Wide</b>	<u>97.72</u>	<u>96.72</u>	<u>96.59</u>	<u>94.26</u>

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

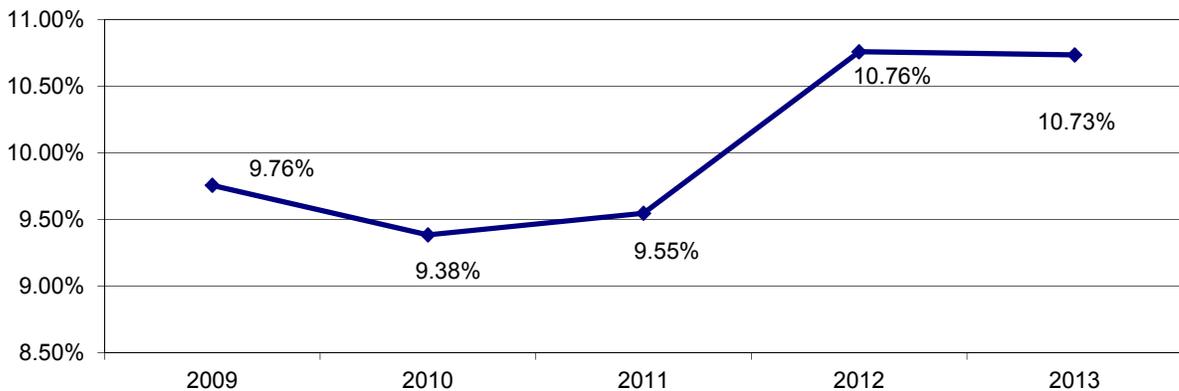
**Debt Management**

In accordance with Wisconsin State Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The table below shows the debt limit and total outstanding general obligation debt for the last several years as well as budgeted amounts for 2013 (including potential new debt issues for 2012 and 2013 capital projects):

<b>Outstanding Debt vs Debt Limit</b>					
	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Est. Actual 2012</b>	<b>Budget 2013</b>
Debt limit	\$ 57,208,645	\$ 56,400,170	\$ 53,740,210	\$ 51,907,010	\$ 48,138,800
Outstanding General Obligation Debt	\$18,877,216	\$21,410,748	\$23,807,985	\$22,040,741	\$19,225,425
<b>General Obligation Debt as a % of limit</b>	<b>33.00%</b>	<b>37.96%</b>	<b>44.30%</b>	<b>42.46%</b>	<b>39.94%</b>
<b>Debt limit as a % of Assessed Value</b>	<b>5.36%</b>	<b>5.32%</b>	<b>5.18%</b>	<b>5.00%</b>	<b>5.00%</b>

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

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



**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**General Fund**

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

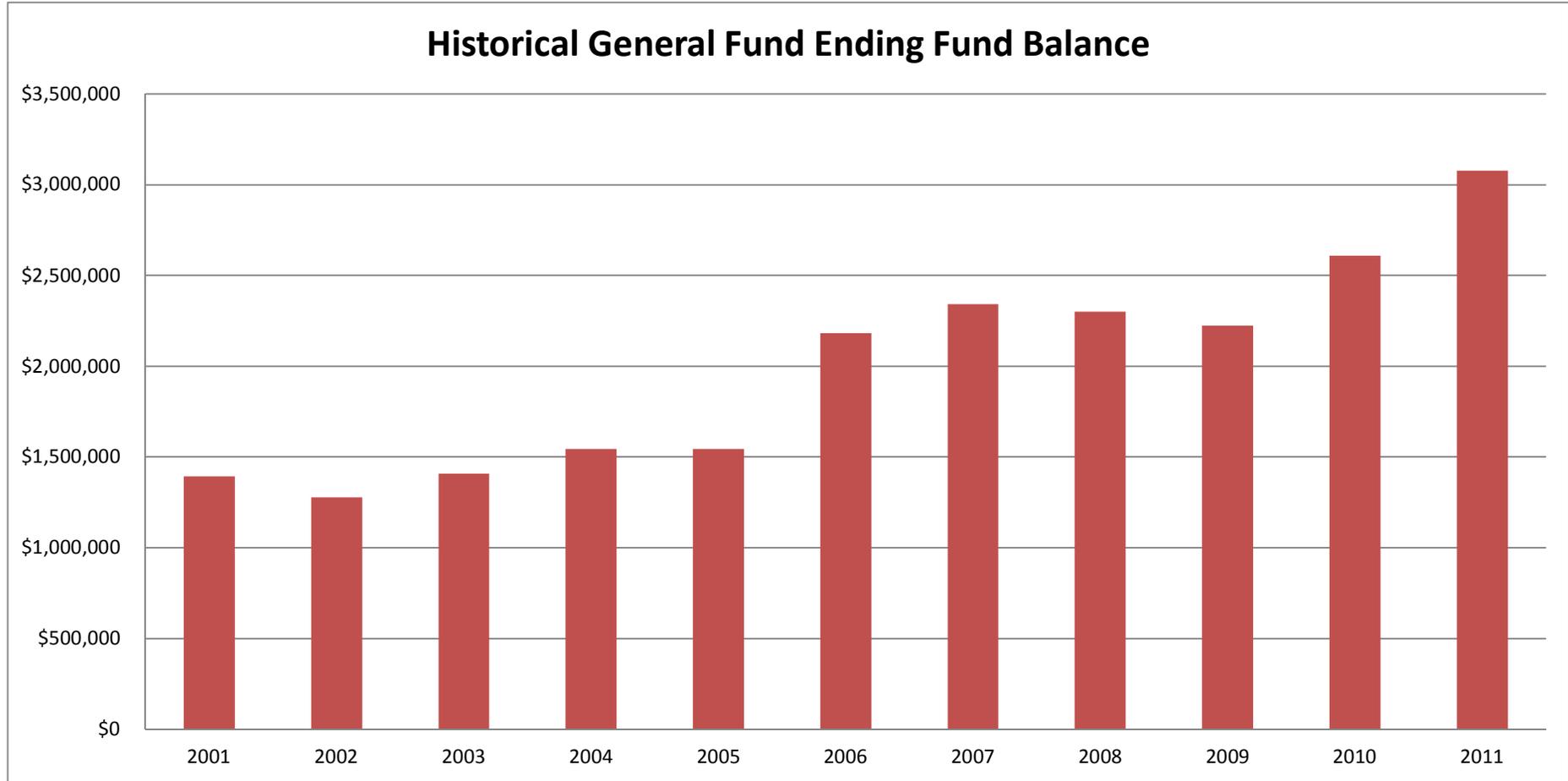
**Village of Brown Deer  
General Fund Summary  
2013 Adopted Budget**

	2009 Actual	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Proposed Budget	Change from 2012 Budget	Chg %
<b>Revenues</b>								
Taxes	\$ 6,616,357	\$ 6,864,283	\$ 6,995,520	\$ 6,847,441	\$ 6,878,648	\$ 6,892,639	\$ 45,198	0.66%
Intergovernmental	1,242,034	1,278,263	1,435,952	1,315,590	1,329,348	1,336,195	20,605	1.57%
Licenses and Permits	413,860	339,381	363,994	306,452	413,005	354,070	47,618	15.54%
Fines, Forfeitures and Penalties	239,217	252,831	263,121	270,000	245,000	270,000	-	0.00%
Public Charges for Services	30,086	25,809	17,232	13,375	12,065	11,650	(1,725)	-12.90%
Interdepartmental Charges	381,808	721,695	695,884	753,441	724,451	715,305	(38,136)	-5.06%
Miscellaneous Revenue	157,310	169,237	230,190	148,225	125,325	139,625	(8,600)	-5.80%
Other Financing Sources	-	-	-	25,200	8,000	-	(25,200)	-100.00%
<b>Total Revenues</b>	<b>9,080,672</b>	<b>9,651,499</b>	<b>10,001,893</b>	<b>9,679,724</b>	<b>9,735,842</b>	<b>9,719,484</b>	<b>39,760</b>	<b>0.41%</b>
<b>Expenditures</b>								
<b>General Government</b>								
Village Board	\$ 29,251	\$ 36,072	\$ 39,861	\$ 33,807	\$ 33,557	\$ 33,771	\$ (36)	-0.11%
Municipal Court	93,554	104,205	110,199	98,224	88,941	100,166	1,942	1.98%
Village Attorney	163,253	140,045	137,708	137,345	121,345	121,345	(16,000)	-11.65%
Village Manager	246,587	257,554	285,273	316,339	342,422	301,348	(14,991)	-4.74%
Administrative Services	355,102	409,310	383,445	383,445	372,210	389,686	6,241	1.63%
Other General Government	560,548	501,003	431,408	430,710	414,725	426,456	(4,254)	-0.99%
Village Hall	128,513	137,814	134,918	141,605	130,510	136,205	(5,400)	-3.81%
<b>Total General Government</b>	<b>1,576,808</b>	<b>1,586,003</b>	<b>1,522,812</b>	<b>1,541,475</b>	<b>1,503,710</b>	<b>1,508,977</b>	<b>(32,498)</b>	<b>-2.11%</b>
<b>Public Safety</b>								
Police	3,544,666	3,566,474	3,623,937	3,647,135	3,639,235	3,669,555	22,420	0.61%
Fire	1,956,797	1,977,094	2,118,234	2,050,164	1,790,416	2,074,445	24,281	1.18%
Dispatch	78,000	81,401	81,401	344,306	344,306	383,793	39,487	11.47%
<b>Total Public Safety</b>	<b>5,579,463</b>	<b>5,624,969</b>	<b>5,823,572</b>	<b>6,041,605</b>	<b>5,773,957</b>	<b>6,127,793</b>	<b>86,188</b>	<b>1.43%</b>
<b>Public Works</b>								
Administration	325,963	288,683	325,744	255,823	262,750	287,499	31,676	12.38%
Street/Traffic Operations	154,387	186,023	164,164	162,342	164,472	193,961	31,619	19.48%
Sidewalk Operations	-	1,431	665	3,198	3,198	8,216	5,018	156.91%
Winter Operations	128,173	140,260	179,311	154,751	117,700	149,990	(4,761)	-3.08%
Forestry Operations	65,448	114,147	73,378	95,667	107,846	118,140	22,473	23.49%
Municipal Complex	239,027	262,641	268,488	265,356	247,934	260,810	(4,546)	-1.71%
Refuse	394,275	448,047	475,555	477,993	498,607	406,523	(71,470)	-14.95%
<b>Total Public Works</b>	<b>1,307,274</b>	<b>1,441,232</b>	<b>1,487,305</b>	<b>1,415,130</b>	<b>1,402,507</b>	<b>1,425,139</b>	<b>10,009</b>	<b>0.71%</b>
Community Services	448,169	452,648	459,826	379,445	284,345	359,888	(19,557)	-5.15%
Park and Recreation	202,957	204,260	229,670	203,934	175,501	200,227	(3,707)	-1.82%
Other Financing Uses	13,600	3,152	86,135	98,135	86,135	91,000	(7,135)	-7.27%
<b>Total Expenditures</b>	<b>9,128,272</b>	<b>9,312,264</b>	<b>9,609,320</b>	<b>9,679,724</b>	<b>9,226,155</b>	<b>9,713,024</b>	<b>33,300</b>	<b>0.34%</b>
<b>Revenues less Expenditures</b>	<b>(47,600)</b>	<b>339,235</b>	<b>392,573</b>	<b>0</b>	<b>509,687</b>	<b>6,460</b>		
<b>Fund Balance Beginning</b>	<b>2,395,125</b>	<b>2,347,525</b>	<b>2,686,760</b>	<b>3,079,333</b>	<b>3,079,333</b>	<b>3,589,020</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,347,525</b>	<b>\$ 2,686,760</b>	<b>\$ 3,079,333</b>	<b>\$ 3,079,333</b>	<b>\$ 3,589,020</b>	<b>\$ 3,595,480</b>		
<b>Fund balance as a Percentage of Ex</b>	<b>25.72%</b>	<b>28.85%</b>	<b>32.05%</b>	<b>31.81%</b>	<b>38.90%</b>	<b>37.02%</b>		
<b>Fund Balance Low Range 15%</b>	<b>\$ 1,369,241</b>	<b>\$ 1,396,840</b>	<b>\$ 1,441,398</b>	<b>\$ 1,451,959</b>	<b>\$ 1,383,923</b>	<b>\$ 1,456,954</b>		
<b>Fund Balance High Range 30%</b>	<b>\$ 2,738,482</b>	<b>\$ 2,793,679</b>	<b>\$ 2,882,796</b>	<b>\$ 2,903,917</b>	<b>\$ 2,767,847</b>	<b>\$ 2,913,907</b>		

**Village of Brown Deer  
Historical General Fund Ending Fund Balance  
2013 Budget**

<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$1,394,837	\$1,279,478	\$1,408,547	\$1,546,457	\$1,546,272	\$2,184,627	\$2,344,695	\$2,302,847	\$2,224,668	\$2,610,515	\$3,079,333

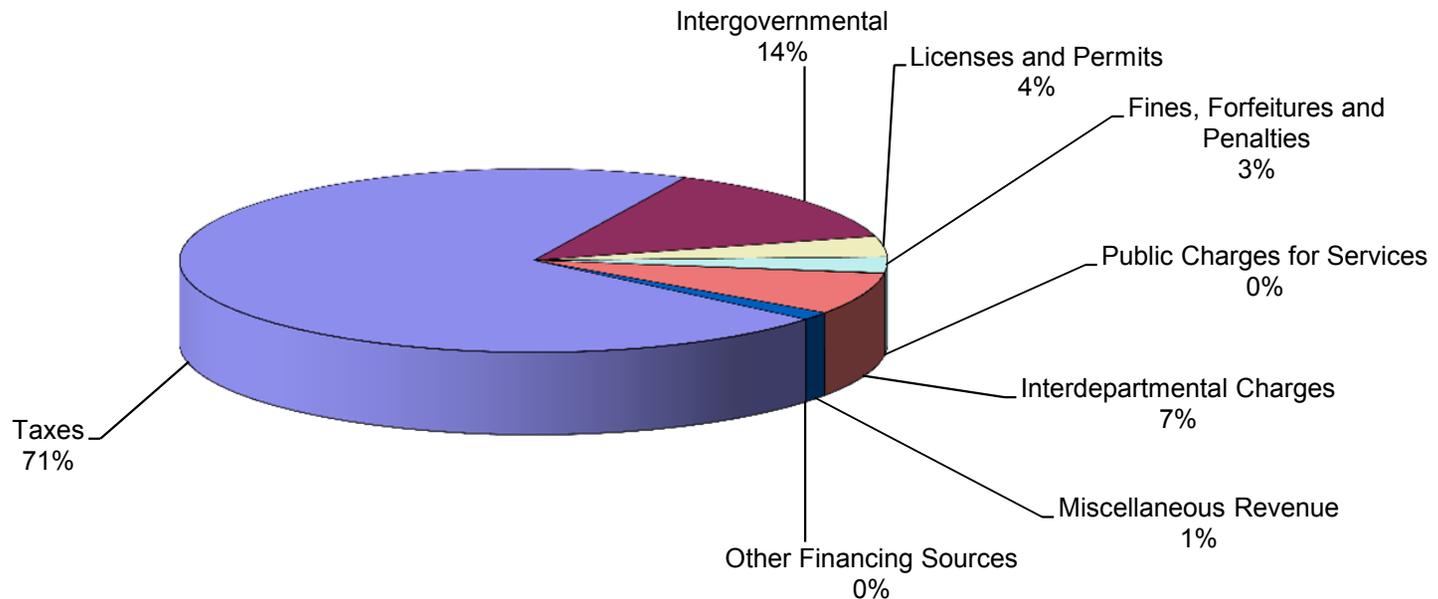
**Historical General Fund Ending Fund Balance**



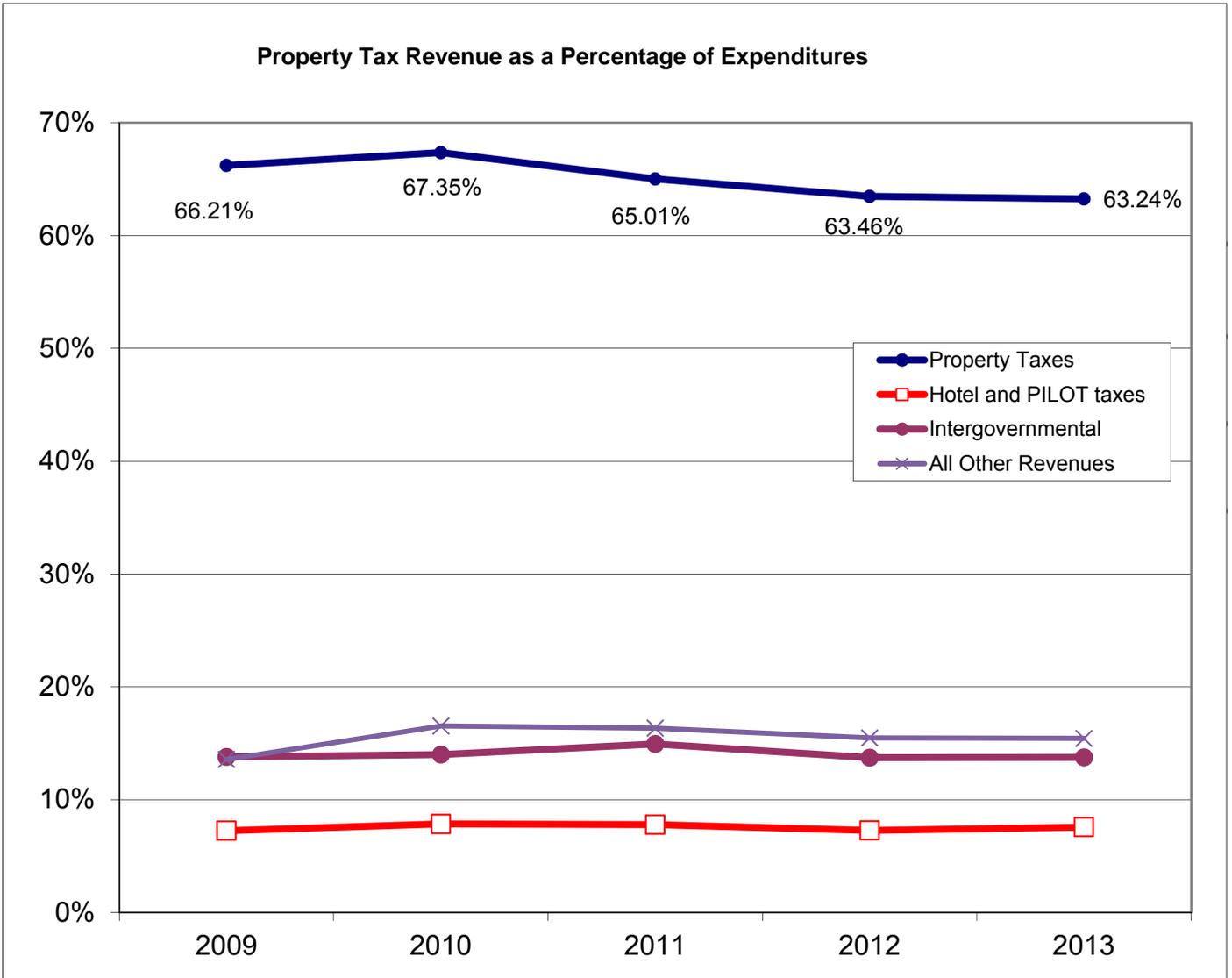
**Village of Brown Deer  
Summary of General Fund Revenues  
2013 Adopted Budget**

Revenue	2009 Actual	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Proposed Budget	Change from 2012 Budget	Chg %
Taxes	\$ 6,616,357	\$ 6,864,283	\$ 6,995,520	\$ 6,847,441	\$ 6,878,648	\$ 6,892,639	\$ 45,198	1%
Intergovernmental	1,242,034	1,278,263	1,435,952	1,315,590	1,329,348	1,336,195	20,605	2%
Licenses and Permits	413,860	339,381	363,994	306,452	413,005	354,070	47,618	16%
Fines, Forfeitures and Penalties	239,217	252,831	263,121	270,000	245,000	270,000	-	0%
Public Charges for Services	30,086	25,809	17,232	13,375	12,065	11,650	(1,725)	-13%
Interdepartmental Charges	381,808	721,695	695,884	748,441	724,451	715,305	(33,136)	-4%
Miscellaneous Revenue	157,310	169,237	230,190	148,225	125,325	139,625	(8,600)	-6%
Other Financing Sources	-	-	-	25,200	8,000	-	(25,200)	0%
<b>Total General Fund Revenues</b>	<b>\$ 9,080,672</b>	<b>\$ 9,651,499</b>	<b>\$ 10,001,893</b>	<b>\$ 9,674,724</b>	<b>\$ 9,735,842</b>	<b>\$ 9,719,484</b>	<b>\$ 44,760</b>	<b>0%</b>

### 2013 Budget Revenue Composition



**Village of Brown Deer  
General Fund Revenues by Type vs. Expenditures  
2013 Adopted Budget**



**Village of Brown Deer  
General Fund Revenues  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-11-TAXES								
010-000-11-4-00-10	General Property Taxes	6,147,622	6,247,322	6,143,209	6,143,209	6,142,800	(409)	(0)
<b>Totals for dept 000-11-TAXES</b>		<b>6,147,622</b>	<b>6,247,322</b>	<b>6,143,209</b>	<b>6,143,209</b>	<b>6,142,800</b>	<b>(409)</b>	<b>(0)</b>
Dept 000-12-TAXES								
010-000-12-4-00-10	Hotel Room Taxes	476,934	492,759	464,505	480,000	494,400	29,895	6
<b>Totals for dept 000-12-TAXES</b>		<b>476,934</b>	<b>492,759</b>	<b>464,505</b>	<b>480,000</b>	<b>494,400</b>	<b>29,895</b>	<b>6</b>
Dept 000-13-TAXES								
010-000-13-4-00-10	Payments In Lieu of Taxes	239,727	255,439	239,727	255,439	255,439	15,712	7
<b>Totals for dept 000-13-TAXES</b>		<b>239,727</b>	<b>255,439</b>	<b>239,727</b>	<b>255,439</b>	<b>255,439</b>	<b>15,712</b>	<b>7</b>
Dept 000-31-ACCOUNTS RECEIVALBE								
010-000-31-4-10-20	Other Grants	32,781	10,277	0	0	0	0	0
<b>Totals for dept 000-31-ACCOUNTS RECEIVALBE</b>		<b>32,781</b>	<b>10,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Dept 000-34-STATE SHARED REVENUE								
010-000-34-4-00-10	Shared Revenue	248,399	248,319	178,955	188,524	188,524	9,569	5
010-000-34-4-00-20	Fire Dues	34,140	34,883	34,883	34,883	34,883	0	0
010-000-34-4-00-30	Computer Exemptions	296,985	472,091	472,091	471,800	471,800	(291)	(0)
010-000-34-4-00-40	Expenditure Restraint	218,394	224,127	232,406	232,406	237,093	4,687	2
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>797,918</b>	<b>979,420</b>	<b>918,335</b>	<b>927,613</b>	<b>932,300</b>	<b>13,965</b>	<b>2</b>
Dept 000-35-STATE GRANTS								

**Village of Brown Deer  
General Fund Revenues  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
010-000-35-4-20-00	Public Safety	1,890	4,860	0	4,480	4,000	4,000	0
010-000-35-4-30-10	Transportation Aids	445,674	441,395	397,255	397,255	399,895	2,640	1
<b>Totals for dept 000-35-STATE GRANTS</b>		<b>447,564</b>	<b>446,255</b>	<b>397,255</b>	<b>401,735</b>	<b>403,895</b>	<b>6,640</b>	<b>2</b>
<b>Dept 000-41-LICENSES &amp; PERMITS</b>								
010-000-41-4-10-10	Liquor & Malt Beverage	11,745	11,015	10,500	10,930	10,900	400	4
010-000-41-4-20-10	Bartender	4,590	4,700	4,000	4,640	4,700	700	18
010-000-41-4-20-15	Cigarette	450	450	600	410	450	(150)	(25)
010-000-41-4-20-20	Soda Water	1,410	1,560	1,400	1,570	1,500	100	7
010-000-41-4-20-30	Peddling & Other	8,040	6,765	6,500	6,605	6,500	0	0
010-000-41-4-20-40	Cable Franchise Fees	167,011	178,625	164,832	180,000	182,000	17,168	10
010-000-41-4-20-50	Electrical	6,600	5,725	5,500	5,700	5,700	200	4
<b>Totals for dept 000-41-LICENSES &amp; PERMITS</b>		<b>199,846</b>	<b>208,840</b>	<b>193,332</b>	<b>209,855</b>	<b>211,750</b>	<b>18,418</b>	<b>10</b>
<b>Dept 000-42</b>								
010-000-42-4-00-10	Bicycle	15	20	20	20	20	0	0
010-000-42-4-00-20	Dog/Cat Licenses	7,605	5,779	6,500	6,500	6,500	0	0
<b>Totals for dept 000-42-</b>		<b>7,620</b>	<b>5,799</b>	<b>6,520</b>	<b>6,520</b>	<b>6,520</b>	<b>0</b>	<b>0</b>
<b>Dept 000-43-INSPECTION PERMITS</b>								
010-000-43-4-00-10	Building	49,490	68,675	34,000	93,000	58,000	24,000	71
010-000-43-4-00-20	Electrical	21,249	19,702	19,000	22,500	20,000	1,000	5
010-000-43-4-00-30	Plumbing	13,132	11,752	10,000	12,000	11,000	1,000	10
010-000-43-4-00-40	Heating & A/C	21,270	16,791	15,000	41,000	17,000	2,000	13
<b>Totals for dept 000-43-INSPECTION PERMITS</b>		<b>105,141</b>	<b>116,920</b>	<b>78,000</b>	<b>168,500</b>	<b>106,000</b>	<b>28,000</b>	<b>36</b>
<b>Dept 000-44-ZONING PERMITS &amp; FEES</b>								
010-000-44-4-00-10	Zoning Application Fees	1,850	2,650	1,700	5,450	4,500	2,800	165

**Village of Brown Deer  
General Fund Revenues  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
010-000-44-4-00-20	Board of Appeals	0	0	350	0	250	(100)	(29)
010-000-44-4-00-30	Building Board Fee	1,280	950	2,000	330	1,000	(1,000)	(50)
<b>Totals for dept 000-44-ZONING PERMITS &amp; FEES</b>		<b>3,130</b>	<b>3,600</b>	<b>4,050</b>	<b>5,780</b>	<b>5,750</b>	<b>1,700</b>	<b>42</b>
<b>Dept 000-49-OTHER PERMITS</b>								
010-000-49-4-20-10	Compliance Certificates	14,850	19,350	14,500	10,000	12,000	(2,500)	(17)
010-000-49-4-20-20	Miscellaneous Permits	155	100	0	2,300	2,000	2,000	0
010-000-49-4-30-10	Culvert Permits	50	0	50	50	50	0	0
010-000-49-4-30-20	R-O-W Permits	8,589	9,385	10,000	10,000	10,000	0	0
<b>Totals for dept 000-49-OTHER PERMITS</b>		<b>23,644</b>	<b>28,835</b>	<b>24,550</b>	<b>22,350</b>	<b>24,050</b>	<b>(500)</b>	<b>(2)</b>
<b>Dept 000-51-DUE FROM OTHER FUNDS</b>								
010-000-51-4-00-10	Court Fines & Penalties	252,831	231,906	270,000	185,000	200,000	(70,000)	(26)
010-000-51-4-00-11	Parking Fees	0	31,215	0	60,000	70,000	70,000	0
<b>Totals for dept 000-51-DUE FROM OTHER FUNDS</b>		<b>252,831</b>	<b>263,121</b>	<b>270,000</b>	<b>245,000</b>	<b>270,000</b>	<b>0</b>	<b>0</b>
<b>Dept 000-61-PUBLIC CHARGES -ADMIN</b>								
010-000-61-4-10-10	Photocopies	107	152	125	260	250	125	100
010-000-61-4-10-20	Property Information Certif	625	985	550	1,165	700	150	27
010-000-61-4-10-25	Prop Info Certificate-Reserved	310	430	300	570	450	150	50
010-000-61-4-10-30	Sale of Materials	30	70	0	50	0	0	0
010-000-61-4-10-50	Other Charges	80	0	0	0	0	0	0
<b>Totals for dept 000-61-PUBLIC CHARGES -ADMIN</b>		<b>1,152</b>	<b>1,637</b>	<b>975</b>	<b>2,045</b>	<b>1,400</b>	<b>425</b>	<b>44</b>
<b>Dept 000-62-INVENTORIES &amp; PREPAIDS</b>								
010-000-62-4-10-10	Photocopies	2,225	3,975	2,200	1,800	2,000	(200)	(9)
010-000-62-4-10-15	Alarm fees	14,410	6,970	5,000	3,500	3,500	(1,500)	(30)
010-000-62-4-10-30	Fingerprints/Misc	3,274	3,515	3,000	3,000	3,000	0	0

**Village of Brown Deer  
General Fund Revenues  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>Totals for dept 000-62-INVENTORIES &amp; PREPAIDS</b>		19,909	14,460	10,200	8,300	8,500	(1,700)	(17)
<b>Dept 000-63-HWY/STREET MAINT. CHARGES</b>								
010-000-63-4-00-10	Engineering Services	1,790	415	1,200	1,200	1,200	0	0
010-000-63-4-00-20	DPW Services	2,935	520	1,000	520	550	(450)	(45)
<b>Totals for dept 000-63-HWY/STREET MAINT. CHARGES</b>		4,725	935	2,200	1,720	1,750	(450)	(20)
<b>Dept 000-64-REFUSE/RECYCLING SALES</b>								
010-000-64-4-20-20	Sale of Materials-Recycling	23	200	0	0	0	0	0
<b>Totals for dept 000-64-REFUSE/RECYCLING SALES</b>		23	200	0	0	0	0	0
<b>Dept 000-73-INTERGOVERNMENTAL CHARGES</b>								
010-000-73-4-20-60	Municipal Range Usage Fees	0	2,000	0	1,800	1,800	1,800	0
010-000-73-4-20-70	Other Intergovt'l Revenue	0	7,634	0	0	0	0	0
010-000-73-4-50-50	Rent Income	39,021	39,021	39,811	39,021	39,021	(790)	(2)
<b>Totals for dept 000-73-INTERGOVERNMENTAL CHARGES</b>		39,021	48,655	39,811	40,821	40,821	1,010	3
<b>Dept 000-74-INTERDEPARTMENTAL CHARGES</b>								
010-000-74-4-10-10	TIF Administration	132,061	132,061	140,370	140,370	132,043	(8,327)	(6)
010-000-74-4-10-20	Engineering & Administration	173,269	76,582	100,028	100,028	99,386	(642)	(1)
010-000-74-4-10-30	Miscellaneous Charges	72,510	169,197	182,376	182,376	188,228	5,852	3
010-000-74-4-20-40	Street Lighting Admin	6,000	6,000	6,000	6,000	3,000	(3,000)	(50)
010-000-74-4-40-10	Admin, Labor & Benefits-SEWER	81,138	81,138	92,065	92,065	93,806	1,741	2
010-000-74-4-40-20	Equipment & Materials	11,728	6,439	0	0	5,000	5,000	0
010-000-74-4-41-10	Admin, Labor & Benefits-STORM	37,437	37,437	45,076	45,076	47,765	2,689	6
010-000-74-4-41-20	Equipment & Materials	69,961	40,820	50,000	25,000	7,280	(42,720)	(85)
010-000-74-4-42-10	Admin, Labor & Benefits-WATER	65,303	65,303	61,126	61,126	65,303	4,177	7
010-000-74-4-42-20	Equipment & Materials	530	198	350	350	350	0	0

**Village of Brown Deer  
General Fund Revenues  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
010-000-74-4-43-10	Admin, Labor and Benefits	23,823	23,823	22,739	22,739	23,823	1,084	5
010-000-74-4-43-20	Equipment & Materials-RECYCLIN	8,914	8,231	8,500	8,500	8,500	0	0
<b>Totals for dept 000-74-INTERDEPARTMENTAL CHARGES</b>		<b>682,674</b>	<b>647,229</b>	<b>708,630</b>	<b>683,630</b>	<b>674,484</b>	<b>(34,146)</b>	<b>(5)</b>
<b>Dept 000-81-INTEREST INCOME</b>								
010-000-81-4-00-10	Investment Interest	113,276	70,430	75,000	65,000	70,000	(5,000)	(7)
010-000-81-4-00-20	Interest-Delinquent Taxes	31,169	29,862	32,000	32,000	32,000	0	0
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>144,445</b>	<b>100,292</b>	<b>107,000</b>	<b>97,000</b>	<b>102,000</b>	<b>(5,000)</b>	<b>(5)</b>
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
010-000-82-4-00-10	Rent Income	9,125	9,528	9,125	9,125	9,125	0	0
010-000-82-4-00-20	Insurance Dividends	0	69,157	10,000	10,000	10,000	0	0
010-000-82-4-00-50	Miscellaneous Revenue	13,528	51,213	22,100	2,200	2,500	(19,600)	(89)
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>22,653</b>	<b>129,898</b>	<b>41,225</b>	<b>21,325</b>	<b>21,625</b>	<b>(19,600)</b>	<b>(48)</b>
<b>Dept 000-83-SALES</b>								
010-000-83-4-00-20	Advertising Sales	0	0	0	7,000	16,000	16,000	0
<b>Totals for dept 000-83-SALES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>16,000</b>	<b>16,000</b>	<b>0</b>
<b>Dept 000-84-INSURANCE RECOVERIES</b>								
010-000-84-4-00-50	Damage to/Loss of Property	2,139	0	0	0	0	0	0
<b>Totals for dept 000-84-INSURANCE RECOVERIES</b>		<b>2,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 000-93-TRANSFER FROM RESERVES</b>								
010-000-93-4-00-10	Transfer from Reserves	0	0	25,200	8,000	0	(25,200)	(100)
<b>Totals for dept 000-93-TRANSFER FROM RESERVES</b>		<b>0</b>	<b>0</b>	<b>25,200</b>	<b>8,000</b>	<b>0</b>	<b>(25,200)</b>	<b>(100)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>9,651,499</b>	<b>10,001,893</b>	<b>9,674,724</b>	<b>9,735,842</b>	<b>9,719,484</b>	<b>44,760</b>	<b>0</b>

**Village of Brown Deer  
General Fund Expenditures Department Summary  
2013 Adopted Budget**

Department	2009 Actual	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Proposed Budget	Change from 2012 Budget	Chg %
<b>General Government</b>								
Village Board	\$ 29,251	\$ 36,072	\$ 39,861	\$ 33,807	\$ 33,557	\$ 33,771	\$ (36)	0%
Municipal Court	93,554	104,205	110,199	98,224	88,941	100,166	1,942	2%
Village Attorney	163,253	140,045	137,708	137,345	121,345	121,345	(16,000)	-12%
Village Manager	246,587	257,554	285,273	316,339	342,422	301,348	(14,991)	-5%
Administrative Services	355,102	409,310	383,445	383,445	372,210	389,686	6,241	2%
Other General Government	560,548	501,003	431,408	430,710	414,725	426,456	(4,254)	-1%
Village Hall	128,513	137,814	134,918	141,605	130,510	136,205	(5,400)	-4%
<b>Total General Government</b>	<b>1,576,808</b>	<b>1,586,003</b>	<b>1,522,812</b>	<b>1,541,475</b>	<b>1,503,710</b>	<b>1,508,977</b>	<b>(32,498)</b>	<b>-2%</b>
<b>Public Safety</b>								
Police	3,544,666	3,566,474	3,623,937	3,647,135	3,639,235	3,669,555	22,420	1%
Fire	1,956,797	1,977,094	2,118,234	2,050,164	1,790,416	2,074,445	24,281	1%
Dispatch	78,000	81,401	81,401	344,306	344,306	383,793	39,487	11%
<b>Total Public Safety</b>	<b>5,579,463</b>	<b>5,624,969</b>	<b>5,823,572</b>	<b>6,041,605</b>	<b>5,773,957</b>	<b>6,127,793</b>	<b>86,188</b>	<b>1%</b>
<b>Public Works</b>								
Administration	325,963	288,683	325,744	255,823	262,750	287,499	31,676	12%
Street/Traffic Operations	154,387	186,023	164,164	162,342	164,472	193,961	31,619	19%
Sidewalk Operations	-	1,431	665	3,198	3,198	8,216	5,018	157%
Winter Operations	128,173	140,260	179,311	154,751	117,700	149,990	(4,761)	-3%
Forestry Operations	65,448	114,147	73,378	95,667	107,846	118,140	22,473	23%
Municipal Complex	239,027	262,641	268,488	265,356	247,934	260,810	(4,546)	-2%
Refuse	394,275	448,047	475,555	477,993	498,607	406,523	(71,470)	-15%
<b>Total Public Works</b>	<b>1,307,274</b>	<b>1,441,232</b>	<b>1,487,305</b>	<b>1,415,130</b>	<b>1,402,507</b>	<b>1,425,139</b>	<b>10,009</b>	<b>1%</b>
<b>Community Services</b>	<b>448,169</b>	<b>452,648</b>	<b>459,826</b>	<b>379,445</b>	<b>284,345</b>	<b>359,888</b>	<b>(19,557)</b>	<b>-5%</b>
<b>Park and Recreation</b>	<b>202,957</b>	<b>204,260</b>	<b>229,670</b>	<b>203,934</b>	<b>175,501</b>	<b>200,227</b>	<b>(3,707)</b>	<b>-2%</b>
<b>Other Financing Uses</b>	<b>13,600</b>	<b>3,152</b>	<b>86,135</b>	<b>98,135</b>	<b>86,135</b>	<b>91,000</b>	<b>(7,135)</b>	<b>-7%</b>
<b>Total Expenditures</b>	<b>\$ 9,128,271</b>	<b>\$ 9,312,264</b>	<b>\$ 9,609,320</b>	<b>\$ 9,679,724</b>	<b>\$ 9,226,155</b>	<b>\$ 9,713,024</b>	<b>33,300</b>	<b>0.34%</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Board**

**PROGRAM MANAGER:** Village President

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

**DEPARTMENT ACTIVITY MEASURES:**

	2008	2009	2010	2011	2012 Est.	2013
Activity	Actual	Actual	Actual	Actual	Actual	Budget
Resolutions passed	33	20	26	46	40	30
Ordinances passed	13	10	12	8	10	15
Public hearings	14	10	10	15	15	15

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Board**

**PERFORMANCE MEASURES:**

<b>Objective</b>	<b>Efficiency Measure</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Efficient Municipal Gov't	Cost per Resolution Passed	\$ 666.33	\$ 1,462.53	\$ 1,387.38	\$ 866.54	\$ 838.93	\$ 1,125.70
Cost per capita	Operating costs	\$ 1.88	\$ 2.50	\$ 3.09	\$ 3.32	\$ 2.80	\$ 2.81

**OBJECTIVES ACCOMPLISHED IN 2012:**

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

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 110-11-VILLAGE BOARD</b>								
010-110-11-5-10-10	Salaries/Wages	27,000	27,000	27,000	27,000	27,000	0	0
010-110-11-5-15-15	FICA	2,066	2,066	2,066	2,066	2,066	0	0
010-110-11-5-20-20	Professional Services	2,175	6,825	0	0	0	0	0
010-110-11-5-30-10	Office Supplies, Equip & Exp	892	158	300	200	300	0	0
010-110-11-5-45-10	Professional Memberships	3,904	3,518	3,441	3,791	3,405	(36)	(1)
010-110-11-5-45-30	Professional Training	345	294	1,000	500	1,000	0	0
<b>Totals for dept 110-11-VILLAGE BOARD</b>		<b>36,382</b>	<b>39,861</b>	<b>33,807</b>	<b>33,557</b>	<b>33,771</b>	<b>(36)</b>	<b>(0)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>36,382</b>	<b>39,861</b>	<b>33,807</b>	<b>33,557</b>	<b>33,771</b>	<b>(36)</b>	<b>(0)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Municipal Court**

**PROGRAM MANAGER:** Municipal Judge

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**Municipal Court**

**STAFFING:**

	2011	2012	2012	2013
Position (FTE)	Actual	Actual	Budget	Budget
Judge	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00
Assistant Court Clerk	0.50	-	0.50	0.40
Total	2.50	2.00	2.50	2.40

\*\*\*Staffing levels were reduced from 2012 to 2013.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
New Cases				4,200	4,200	4,000
Dispositions Entered				3,700	3,700	3,100
Warrants		Data not available		750	1,400	1,200
Commitments				316	350	300
Driver's License Suspensions				520	2,700	1,500

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Case Handled	N/A	N/A	N/A	11.62	7.20	9.92
Cost per capita	Operating costs	7.03	7.98	8.91	9.18	7.41	8.35

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Municipal Court**

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Implemented the new records management software and continued to process the backlog of warrants and driver's license suspensions from 2009 and 2010.
- ✚ Implemented changes in court procedure to assist the Brown Deer Police Department during transition to the Bayside communication Center.
- ✚ Utilized TiPSS to continue to revise daily procedures to increase the efficiency of the court.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Begin to review status of juvenile case backlog; schedule new appearance dates, order summons, or warrants for appearance.
- ✚ Utilize TiPSS to continue to revise daily procedures to increase the efficiency of the court.
- ✚ Begin preparation of caseload statistical reports for State and Village use.
- ✚ Change the courtroom procedures to allow for a more efficient court room and greater ease in processing court.

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows a reduction in the Part Time Court Clerk's position from 0.54 to 0.40.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 120-12-MUNICIPAL COURT</b>								
010-120-12-5-10-10	Salaries/Wages	70,104	67,945	67,789	56,000	55,621	(12,168)	(18)
010-120-12-5-14-00	Overtime	488	889	850	2,500	1,500	650	76
010-120-12-5-15-10	WI Retirement	6,905	6,895	3,528	3,100	3,166	(362)	(10)
010-120-12-5-15-15	FICA	5,333	5,092	5,186	4,800	4,254	(932)	(18)
010-120-12-5-15-20	Group Insurance	456	471	622	6,000	18,292	17,670	2,841
010-120-12-5-20-20	Professional Services	41	50	100	120	100	0	0
010-120-12-5-26-25	Commitment Services	18,572	26,442	11,800	8,900	9,000	(2,800)	(24)
010-120-12-5-30-10	Office Supplies, Equip & Exp	1,755	960	1,500	1,300	1,500	0	0
010-120-12-5-30-30	Service Fees	0	0	4,311	4,311	4,440	129	3
010-120-12-5-39-15	Witness Fees	(18)	20	85	85	85	0	0
010-120-12-5-45-10	Professional Memberships	90	180	815	725	770	(45)	(6)
010-120-12-5-45-30	Professional Training	479	1,255	1,638	1,100	1,438	(200)	(12)
<b>Totals for dept 120-12-MUNICIPAL COURT</b>		<b>104,205</b>	<b>110,199</b>	<b>98,224</b>	<b>88,941</b>	<b>100,166</b>	<b>1,942</b>	<b>2</b>
<b>TOTAL APPROPRIATIONS</b>		<b>104,205</b>	<b>110,199</b>	<b>98,224</b>	<b>88,941</b>	<b>100,166</b>	<b>1,942</b>	<b>2</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Attorney**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Public meeting attended	34	35	32	38	45	40
Ordinances reviewed & approved	13	5	17	8	8	10
Contracts reviewed	20%	20%	30%	35%	20%	20%
Files in progress	35	35	42	49	61	50
Union contracts settled	1	0	2	1	1	0

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Attorney**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Contract Settled	\$ 16,208	\$ 37,798	\$ 11,129	\$ 21,371	\$ 5,000	\$ -
Efficient Municipal Gov't	Cost per Public Meeting	\$ 3,649.71	\$ 3,584.43	\$ 3,680.88	\$ 3,061.50	\$ 2,585.44	\$ 2,908.63
Cost per capita	Operating costs	\$ 11.99	\$ 13.93	\$ 11.98	\$ 11.48	\$ 10.11	\$ 10.11

**BUDGET SUMMARY:**

- ✚ The Village Board signed another three year contract with the Village Attorney with a 0% increase in 2013 and 1% the following two years.
- ✚ The Village will not be entering into any union negotiations in 2013; the remaining WPPA contract is through 2014.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 130-13-LEGAL SERVICES</b>								
010-130-13-5-21-10	Village Attorney Services	116,908	116,337	116,345	116,345	116,345	0	0
010-130-13-5-21-15	Other Legal Services	880	0	1,000	0	0	(1,000)	(100)
010-130-13-5-21-20	Labor Legal Services	22,257	21,371	20,000	5,000	5,000	(15,000)	(75)
<b>Totals for dept 130-13-LEGAL SERVICES</b>		<b>140,045</b>	<b>137,708</b>	<b>137,345</b>	<b>121,345</b>	<b>121,345</b>	<b>(16,000)</b>	<b>(12)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>140,045</b>	<b>137,708</b>	<b>137,345</b>	<b>121,345</b>	<b>121,345</b>	<b>(16,000)</b>	<b>(12)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Manager**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

	2011	2012 Est.	2012	2013
Position (FTE)	Actual	Actual	Budget	Budget
Village Manager	1.00	1.00	1.00	1.00
Assistant Village Manager	0.50	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Intern	0.28	-	0.29	0.29
Clerical	0.10	0.10	0.13	0.13
<b>Total</b>	<b>2.88</b>	<b>3.10</b>	<b>3.42</b>	<b>3.42</b>

\*\*\* Staffing levels did not change from 2012 to 2013.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**Village Manager**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est.	2013
					Actual	Budget
Elections occurring	4	2	3	5	6	2
Votes cast	14,177	2,214	9,638	16,970	23,000	2,200
Voter turnout	44%	13%	41%	43%	70%	50%
Packets prepared	163	155	165	165	165	165
Liquor license	19	19	19	19	18	18
Soda license	93	93	94	90	90	90
Operators permits	79	85	85	80	80	80

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Vote	\$18.70	\$111.38	\$26.72	\$16.81	\$14.89	\$137.19
Cost per capita	Operating costs	\$22.65	\$21.04	\$22.03	\$23.77	\$28.54	\$25.15

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Continue intergovernmental cooperation with the Brown Deer School District and other neighboring communities.
- ✚ Participated in a Citizen's Academy session explaining the Village Manager position and duties.
- ✚ Coordinate with representatives of the Brown Deer School District and Positively Brown Deer to hold an home buying expo.
- ✚ Coordinate two Granville – Brown Deer Chamber "Community Vibes" events at the Village Park.
- ✚ Promote the Village by participating in the Granville – Brown Deer Chamber luncheon for commercial and business developers and brokers.
- ✚ Converted the Village Newsletter into a community magazine format without increasing the Village expenditures for reproduction and distribution.
- ✚ Coordinated the approval of the Bradley Road Crossing Apartments, which included a Community Center component at no cost to the Village. The space will be leased at \$1.00 per year and the furnishings will be paid for through donations.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Village Manager**

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ With the resignation of the Village Manager in 2012, a new Village Manager will need to provide a smooth transition and develop his own objectives with staff, elected officials, and residents.
- ✚ Continue to pursue development opportunities in the Tax Increment Districts and to maximize property values in the remaining areas of the Village.
- ✚ Complete the Original Village Streetscape project.
- ✚ Continue to advance 2013 capital projects and continue to review and present a five year capital improvement plan and operating budgets.
- ✚ Continue to work with the Brown Deer School District and other governmental agencies to explore alternatives for the effective and efficient ways to deliver municipal services.
- ✚ Continue to monitor the condition of the Village Hall facility and make recommendations for capital maintenance items and to begin explore options for future spacing needs, including record retention and storage.
- ✚ Continue to evaluate the needs for technical support for Village operations.

**BUDGET SUMMARY:**

- ✚ Manager Salary projected at 10 months, with funding for the interim Manager.
- ✚ Management intern budgeted to resume in the fall of 2013.

**Village of Brown Deer**  
**General Fund Expenditures**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 010 - General Fund								
<b>APPROPRIATIONS</b>								
Dept 140-14-VILLAGE MANAGER								
010-140-14-5-10-10	Salaries/Wages	149,115	173,105	200,812	221,076	196,135	(4,677)	(2)
010-140-14-5-11-10	Part-time/Temporary	7,374	7,862	6,000	8,076	5,500	(500)	(8)
010-140-14-5-15-10	WI Retirement	17,318	16,315	12,039	11,610	13,063	1,024	9
010-140-14-5-15-15	FICA	11,496	13,346	16,299	15,054	15,426	(873)	(5)
010-140-14-5-15-20	Group Insurance	41,767	44,390	48,589	42,306	44,124	(4,465)	(9)
010-140-14-5-30-10	Office Supplies, Equip & Exp	595	275	700	500	700	0	0
010-140-14-5-30-40	Public Notices/Advertising	2,145	1,553	1,500	1,500	1,500	0	0
010-140-14-5-45-10	Professional Memberships	1,584	2,659	1,700	2,100	2,200	500	29
010-140-14-5-45-20	Professional Publications	105	385	200	200	200	0	0
010-140-14-5-45-30	Professional Training	3,582	2,706	4,000	4,000	4,000	0	0
010-140-14-5-45-40	Mileage Reimbursement	500	917	1,000	1,000	1,000	0	0
<b>Totals for dept 140-14-VILLAGE MANAGER</b>		<b>235,581</b>	<b>263,513</b>	<b>292,839</b>	<b>307,422</b>	<b>283,848</b>	<b>(8,991)</b>	<b>(3)</b>
Dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION								
010-141-14-5-20-25	Employment Services	7,311	6,513	7,000	28,073	7,000	0	0
010-141-14-5-30-40	Public Notices/Advertising	125	0	1,000	1,000	500	(500)	(50)
010-141-14-5-34-40	Employee Recognition	344	43	500	500	500	0	0
<b>Totals for dept 141-14-VILLAGE MNGER - PERSONNEL ADMIN.</b>		<b>7,780</b>	<b>6,556</b>	<b>8,500</b>	<b>29,573</b>	<b>8,000</b>	<b>(500)</b>	<b>(6)</b>
Dept 142-14-ELECTIONS								
010-142-14-5-11-20	Election Workers	6,940	10,375	7,000	13,000	3,000	(4,000)	(57)
010-142-14-5-24-10	Equipment Maintenance Services	977	1,077	2,000	8,000	4,000	2,000	100
010-142-14-5-30-10	Office Supplies, Equip & Exp	6,276	3,752	6,000	5,000	2,500	(3,500)	(58)
<b>Totals for dept 142-14-ELECTIONS</b>		<b>14,193</b>	<b>15,204</b>	<b>15,000</b>	<b>26,000</b>	<b>9,500</b>	<b>(5,500)</b>	<b>(37)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>257,554</b>	<b>285,273</b>	<b>316,339</b>	<b>362,995</b>	<b>301,348</b>	<b>(14,991)</b>	<b>(5)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Administrative Services**

**PROGRAM MANAGER:** Treasurer / Comptroller

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

**Village of Brown Deer  
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**Administrative Services**

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

**STAFFING:**

Position (FTE)	2012			
	2011 Actual	Est. Actual	2012 Budget	2013 Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	1.00
Accountant	0.53	0.53	0.56	0.56
Accounting Assistants	1.33	1.22	1.40	1.40
<b>Total</b>	<b>3.86</b>	<b>3.75</b>	<b>3.96</b>	<b>3.96</b>

\*\*\* Staffing levels did not change from 2012 to 2013.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008	2009	2010	2011	2012 Est.	2013
	Actual	Actual	Actual	Actual	Actual	Budget
Receipts processed	14,597	15,047	16,063	13,850	14,000	14,000
Tax receipts processed	-	5,600	5,131	5,837	5,739	5,700
Accounts payable checks issued	2,892	3,048	3,396	3,002	3,700	3,700
Payroll checks	1,034	1,060	869	709	700	700
Payroll direct deposits issued	2,603	2,491	2,475	2,631	2,653	2,650
Debt issuances	1	2	1	3	4	0
Bond Rating	Aa3	Aa3	Aa2	Aa2	Aa2	Aa2
Total number of journal entries	724	702	689	729	650	650
Village Rate of Return	4.19%	1.12%	1.51%	1.27%	1.30%	1.30%
LGIP's Rate of Return	2.46%	0.48%	0.21%	0.14%	0.17%	0.20%

**Village of Brown Deer  
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**Administrative Services**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Village Rate of Return over LGIP benchmark	Effective Investing	1.73%	0.64%	1.30%	1.13%	1.13%	1.10%
Efficient Municipal Gov't	Cost of assessor per parcel	\$ 4.06	\$ 6.37	\$ 8.21	\$ 7.01	\$ 6.33	\$ 6.33
Efficient Municipal Gov't	Equalized value per capita	\$ 97,308	\$ 97,626	\$ 96,493	\$ 89,574	\$ 86,519	\$ 86,519
Cost per capita	Operating costs	\$ 28.54	\$ 30.30	\$ 31.10	\$ 31.43	\$ 28.56	\$ 30.02

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Received the Village's first ever official GFOA distinguished budget award for the 2012 budget year.
- ✚ Received the GFOA Comprehensive Annual Financial Report (CAFR) award for the 12<sup>th</sup> year in a row.
- ✚ Completed the financial statements for the CAFR in-house.
- ✚ Successfully implemented of new accounting / general ledger software.
- ✚ Successfully upgraded the tax collection software allowing residents to view real time payments.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Review banking services and existing contracts for the most cost effective and efficient option.
- ✚ Receive official GFOA distinguished budget award for the 2013 budget year.
- ✚ Receive the GFOA Comprehensive Annual Financial Report (CAFR) award for the 13<sup>th</sup> year in a row.
- ✚ Complete the financial statements for the CAFR in-house.

**Village of Brown Deer  
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**Administrative Services**

**BUDGET SUMMARY:**

- ✚ The Administrative Services Department maintained extra hours for the part-time accounting assistant to lend further support during tax time as well as additional hours for the part-time accountant for audit preparation.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 150-15-ADMINISTRATIVE SERVICES</b>								
010-150-15-5-10-10	Salaries/Wages	189,426	203,158	210,045	205,000	213,925	3,880	2
010-150-15-5-14-00	Overtime	7	0	0	120	0	0	0
010-150-15-5-15-10	WI Retirement	20,977	20,114	12,393	12,393	14,220	1,827	15
010-150-15-5-15-15	FICA	13,014	14,098	16,068	15,000	16,360	292	2
010-150-15-5-15-20	Group Insurance	39,070	51,112	47,434	46,000	53,086	5,652	12
010-150-15-5-20-20	Professional Services	43,212	45,970	40,000	39,280	30,000	(10,000)	(25)
010-150-15-5-20-35	Technical Services	6,173	9,814	10,500	7,423	9,900	(600)	(6)
010-150-15-5-30-10	Office Supplies, Equip & Exp	0	16	0	0	0	0	0
010-150-15-5-30-30	Service Fees	12,385	26,671	12,000	12,000	17,000	5,000	42
010-150-15-5-45-10	Professional Memberships	705	695	905	835	845	(60)	(7)
010-150-15-5-45-20	Professional Publications	182	136	50	159	50	0	0
010-150-15-5-45-30	Professional Training	3,034	5,290	4,550	4,500	4,800	250	5
010-150-15-5-45-40	Mileage Reimbursement	0	46	0	0	0	0	0
<b>Totals for dept 150-15-ADMINISTRATIVE SERVICES</b>		<b>328,185</b>	<b>377,120</b>	<b>353,945</b>	<b>342,710</b>	<b>360,186</b>	<b>6,241</b>	<b>2</b>
<b>Dept 151-15-ASSESSOR</b>								
010-151-15-5-20-20	Professional Services	35,410	32,190	29,500	29,500	29,500	0	0
<b>Totals for dept 151-15-ASSESSOR</b>		<b>35,410</b>	<b>32,190</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>363,595</b>	<b>409,310</b>	<b>383,445</b>	<b>372,210</b>	<b>389,686</b>	<b>6,241</b>	<b>2</b>

**Village of Brown Deer  
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**Other General Government**

**PROGRAM MANAGER:** Various / Community Development Director

**PROGRAM DESCRIPTION:**

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

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

**STAFFING:**

Position (FTE)	2011 Actual	2012 Actual	2012 Budget	2013 Budget
Maintenance worker	<u>0.47</u>	<u>0.47</u>	<u>0.47</u>	<u>0.47</u>

\*\*\*Staffing levels have not changed from 2012 to 2013.

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Continued to work with multiple vendors to secure the best price possible for cleaning supplies, maintenance products and other Village Hall necessities.
- ✚ Completed mandated inspections for various items throughout Village Hall including; backflow preventers, boilers, elevators, fire alarm system, fire extinguishers and fire protection system.
- ✚ Continued to facilitate and coordinate repairs of facilities throughout the Village Hall and Police Department including; plumbing, electrical, locks and HVAC system.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**Village of Brown Deer  
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**Other General Government**

**BUDGET SUMMARY:**

- ✚ The 2013 budget separates out the printing and postage costs relating to the Brown Deer Magazine as well as a new revenue account to track the advertising revenue.
- ✚ The 2013 budget includes 4 hours a week for a Brown Deer School District Information Technology individual to be at the Village for maintenance and technology issues.
- ✚ The North Shore Health Department and MADACC contribution remain the same in the 2013 budget.

**Village of Brown Deer**  
**General Fund Expenditures**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 191-14-OTHER GENERAL GOVERNMENT</b>								
010-191-14-5-20-40	Printing Services	21,442	24,975	29,900	42,000	11,000	(18,900)	(63)
010-191-14-5-20-41	BD magazine printing & postage	0	0	0	0	24,000	24,000	0
010-191-14-5-24-10	Equipment Maintenance Services	13,234	10,429	13,028	9,000	15,000	1,972	15
010-191-14-5-30-10	Office Supplies, Equip & Exp	16,586	14,955	13,400	13,400	15,000	1,600	12
010-191-14-5-30-15	Postage & Mailing	17,629	16,063	16,800	16,000	17,000	200	1
010-191-14-5-30-20	Communications	49,176	66,311	26,352	23,000	20,260	(6,092)	(23)
010-191-14-5-30-25	Communication-Internet Service	6,999	7,073	6,680	6,680	5,300	(1,380)	(21)
010-191-14-5-30-30	Marketing Plan	6,352	1,370	14,547	1,280	2,480	(12,067)	(83)
<b>Totals for dept 191-14-OTHER GENERAL GOVERNMENT</b>		<b>131,418</b>	<b>141,176</b>	<b>120,707</b>	<b>111,360</b>	<b>110,040</b>	<b>(10,667)</b>	<b>(9)</b>
<b>Dept 192-14-INFORMATION TECHNOLOGY</b>								
010-192-14-5-20-35	Technical Services	5,595	4,050	4,000	4,000	12,480	8,480	212
010-192-14-5-30-10	Office Supplies, Equip & Exp	2,836	2,567	2,700	2,700	2,700	0	0
<b>Totals for dept 192-14-INFORMATION TECHNOLOGY</b>		<b>8,431</b>	<b>6,617</b>	<b>6,700</b>	<b>6,700</b>	<b>15,180</b>	<b>8,480</b>	<b>127</b>
<b>Dept 193-41-INTERGOVERNMENTAL EXP.</b>								
010-193-41-5-26-40	Milw Area Domestic Animal Ctrl	14,905	16,601	15,351	16,601	16,601	1,250	8
010-193-41-5-26-45	North Shore Health Dpt Contrib	132,487	134,985	125,932	125,932	125,932	0	0
<b>Totals for dept 193-41-INTERGOVERNMENTAL EXP.</b>		<b>147,392</b>	<b>151,586</b>	<b>141,283</b>	<b>142,533</b>	<b>142,533</b>	<b>1,250</b>	<b>1</b>
<b>Dept 194-51-HISTORICAL SOCIETY</b>								
010-194-51-5-22-10	Natural Gas/Electric Service	384	284	550	450	500	(50)	(9)
<b>Totals for dept 194-51-HISTORICAL SOCIETY</b>		<b>384</b>	<b>284</b>	<b>550</b>	<b>450</b>	<b>500</b>	<b>(50)</b>	<b>(9)</b>
<b>Dept 195-18-PERSONNEL POST-EMPLOYMENT</b>								
010-195-18-5-15-20	Group Insurance	0	750	17,400	16,000	13,700	(3,700)	(21)

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
010-195-18-5-39-20	Unemployment Compensation	10,597	12,026	11,000	1,100	2,000	(9,000)	(82)
Totals for dept 195-18-PERSONNEL POST-EMPLOYMENT		10,597	12,776	28,400	17,100	15,700	(12,700)	(45)
Dept 195-28-Other General Government								
010-195-28-5-15-20	Group Insurance	10,800	9,050	0	0	0	0	0
010-195-28-5-39-21	EMPLOYEE WELLNESS BENEFIT	0	0	0	0	1,500	1,500	0
Totals for dept 195-28-Other General Government		10,800	9,050	0	0	1,500	1,500	0
Dept 199-15-UNCLASSIFIED GEN GOV								
010-199-15-5-55-10	Bad Debt - Personal Property	3,416	18,346	9,000	9,000	4,000	(5,000)	(56)
Totals for dept 199-15-UNCLASSIFIED GEN GOV		3,416	18,346	9,000	9,000	4,000	(5,000)	(56)
Dept 199-19								
010-199-19-5-51-10	Property Insurance-Bldg/PPO	2,731	6,200	6,874	8,769	9,000	2,126	31
010-199-19-5-51-15	Contractor's Equipment	836	1,849	1,849	1,426	1,500	(349)	(19)
010-199-19-5-51-20	Monies & Securities	805	1,773	1,773	1,773	1,773	0	0
010-199-19-5-51-25	Auto Physcal Damage	7,372	8,125	7,519	8,448	9,000	1,481	20
010-199-19-5-51-30	Boiler & Machinery	585	461	608	471	500	(108)	(18)
010-199-19-5-51-35	Combination Crime & Security	(414)	0	0	0	0	0	0
010-199-19-5-51-40	Worker Compensation Ins	91,650	73,165	105,447	106,695	115,230	9,783	9
Totals for dept 199-19-		103,565	91,573	124,070	127,582	137,003	12,933	10
Dept 199-92-OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	85,000	86,135	86,135	86,135	91,000	4,865	6
010-199-92-5-80-10	Transfer to Other Funds	3,152	0	12,000	0	0	(12,000)	(100)
Totals for dept 199-92-OTHER FINANCING USES		88,152	86,135	98,135	86,135	91,000	(7,135)	(7)
TOTAL APPROPRIATIONS		504,155	517,543	528,845	500,860	517,456	(11,389)	(2)

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
Dept 361-16-VILLAGE HALL								
010-361-16-5-10-10	Salaries/Wages	12,500	12,460	13,483	13,483	13,711	228	2
010-361-16-5-15-15	FICA	956	953	1,031	1,031	1,049	18	2
010-361-16-5-22-10	Electric/Natural Gas	60,860	73,421	66,340	65,000	67,990	1,650	2
010-361-16-5-22-20	Water and Sewer	2,614	2,509	2,500	2,500	2,500	0	0
010-361-16-5-23-10	Cleaning Services	26,960	26,722	24,896	24,896	27,000	2,104	8
010-361-16-5-23-15	Building Maint/Repairs	24,104	12,171	11,950	9,500	11,950	0	0
010-361-16-5-35-10	Building Supplies	8,531	6,682	8,205	6,100	9,005	800	10
010-361-16-5-80-10	New/Replace Equipment	1,289	0	13,200	8,000	3,000	(10,200)	(77)
<b>Totals for dept 361-16-VILLAGE HALL</b>		<b>137,814</b>	<b>134,918</b>	<b>141,605</b>	<b>130,510</b>	<b>136,205</b>	<b>(5,400)</b>	<b>(4)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>137,814</b>	<b>134,918</b>	<b>141,605</b>	<b>130,510</b>	<b>136,205</b>	<b>(5,400)</b>	<b>(4)</b>

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**Police Department**

**PROGRAM MANAGER:** Chief of Police

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

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**Police Department**

**STAFFING:**

Position (FTE)	2011	2012 Est.	2012	2013
	Actual	Actual	Budget	Budget
Chief of Police	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00
Lieutenant	4.00	4.00	4.00	4.00
Sergeant	4.00	4.00	4.00	4.00
Investigator	1.00	1.00	1.00	1.00
Patrol Officer	14.00	14.00	15.00	14.00
Desk Officer	3.00	3.00	3.00	3.00
School Liaison Officer	1.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	1.00	1.00
Dispatcher	5.00	0.25	1.50	-
Desk Clerk	-	2.00	2.00	2.00
Executive Secretary	1.00	1.00	1.00	1.00
<b>Total</b>	<b>37.00</b>	<b>34.25</b>	<b>36.50</b>	<b>34.00</b>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimated	Budget
Calls for service	7,928	10,643	9,176	9,216	9,216
Part 1 crimes	466	380	516	386	386
Clearance rate	52%	37%	52%	56%	56%
Adult arrests	661	539	523	468	468
Traffic accidents	199	163	173	136	136

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

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**Police Department**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Call for Service	\$ 436.02	\$ 447.11	\$ 424.73	\$ 394.94	\$ 394.88	\$ 398.17
Cost per capita	Operating costs	\$ 297.37	\$ 302.45	\$ 305.09	\$ 302.02	\$ 303.29	\$ 305.82

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

**DEPARTMENT ORGANIZATION:**

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

**Administration:**

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

Description of Actions (Administration):

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

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**Police Department**

- ✚ Maintenance of Order - Detecting and responding to breaches of peace and restoring order.
- ✚ Enforcement of Traffic Laws - Reduces the chances of personal injury and property damage caused by automobiles.
- ✚ Preventative Patrol - Being alert to citizens in need of assistance, existing hazards, and taking the necessary action to ensure the safety and well being of citizens.
- ✚ Public Service - Provide necessary miscellaneous services to citizens, depending upon the needs of the community.

Description of Actions (Operations):

- ✚ Public Relations - Good public relations are achieved as a result of good patrol and prompt, courteous response to calls-for-service. A police officer represents local government to the citizens. Therefore, they have the ability to positively, or negatively, affect supportive relationships between citizens and government. A neat, courteous and friendly officer will open channels of communication between citizens and police. Service is a primary police function and is expected to be the policy of this department by its citizens.
- ✚ Crime Prevention - Two primary methods of crime prevention are developed through effective routine patrol and by establishing good public relations. An adequate number of patrol personnel engaging in their patrol responsibilities gives the criminal less opportunity to commit crimes and increases their opportunity to be detected and/or apprehended should they initiate criminal activity. The presence and observation of an officer in an area serves as a deterrent to criminal activity. Officers who engage in public relations contacts between themselves and citizens provide a channel of communication where knowledge of how to deter a crime and how to make homes and businesses less inviting to criminals can be relayed. Likewise, it provides an avenue for citizens to share information to police on illegal activities.
- ✚ Public Safety - Making the public aware of hazardous situations and behaviors is a police function. Regular patrol of known and potential trouble areas (taverns, parks, large gatherings, etc.), and supervision of special events helps to prevent trouble before it begins. Also, it entertains a feeling of safety for citizens in their community.
- ✚ Enforcement - It is an officer's responsibility to have a good working knowledge of the laws and ordinances of the State and Village and to enforce those laws when and where appropriate. The ability to use the discretion provided each officer is one of the keys to being a good patrol officer. General policy in law enforcement usually allows the officers to use discretion in minor offenses; thus good judgment and common sense must prevail. An officer who is too lenient can do as much harm as one who is too strict.
- ✚ Public Service – The very backbone, or core ideal, behind law enforcement is the provision of public service. The actions of the police officer in performing their job duties is directed at providing a safe environment and to reduce or remove any fear that the public may be experiencing from social disorder. By using the law as a tool to accomplish these goals and through effective problem solving techniques, a police officer

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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; Coordination and Liaison with Consolidated dispatch center in Bayside.

Description of Actions:

- ✚ Call Taking and Assignments – The staff is responsible for handling administrative phone calls to the police department during the hours of 8:00a to 8:00p, Monday through Friday. Some of these calls would be potential Calls for Service and those calls will be transferred to the North Shore consolidated dispatch center located at the Bayside Village Hall and Police Department, once that center takes on the call answering responsibilities for our department.
  
- ✚ Daily Reports – Calls for service seem to reflect a steady rise in volume. These calls and the related reports and citations that are associated with their handling must be completed in an efficient yet complete and professional manner. Once completed, they are also filed; however, there are numerous steps to go through before they are ready for filing. At present the Department does type out all reports, regardless of length or type and then they are filed and managed by Support Service personnel.
  
- ✚ Open Records Requests – The initial requests for records are received by dispatchers and desk officers. The records are then obtained and forwarded to the Chief's office for review and authorization for release. This typically also involves the notification of involved and affected parties prior to the release authorization.
  
- ✚ Municipal Court Support – The Department is required to process and enter the suspect and citation information on these cases for presentation to the Municipal Court. In addition, on each court night, one (1) officer is required to be present with the court clerk and judge.
  
- ✚ Counter – There is a great demand for assistance from citizens at the counter. Basically, this involves answering general questions, assisting in requests for motor vehicle information, report copy requests, certification of correction notices requiring an officer to complete an inspection, collecting bond money and payments for parking citations, open record requests and other municipal fees and charges, desk clerks also facilitate on-line citation payments and receive customers and refer subjects to the necessary officers.

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

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

- ✚ Phone Relations – Throughout the hours of 8:00a to 8:00p, Monday through Friday, numerous calls are taken concerning records and general information areas. These calls range from vehicle information, accident information, added information for reports, calls from the District Attorney and Clerk of Courts regarding pending cases and citizens who just need dates, times and reports verified to full requests for complete case files and the related evidence associated with the case.
- ✚ Matron Duties – Female employees support the patrol staff by searching female prisoners when needed and by taking necessary statements and pictures where the use of a female facilitates the investigation and handling of a suspect.
- ✚ IT Support – The Department maintains the computers, Network System and works to support the various servers and software used in the department to maintain information sources and access. At times we also offer support to the Village Hall also. We now work closely with the Bayside Consolidated Communications Center to maintain connectivity and system compatibility with the center as well as to adopt new technology solutions and programs and see to their implementation and continued maintenance.
- ✚ Equipment and Infrastructure Support – The Department evaluates, identifies and purchases necessary equipment and infrastructure for the department and its officers. Once in-house, the Support Services division is also responsible for its maintenance, care and eventual replacement.

**Criminal Investigation Division:**

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

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

Investigations are assigned on a priority basis. The prioritization of cases is based upon many factors. Some of these factors are; the seriousness of the crime, availability of suspects/witnesses, when the crime was committed, the availability of agency and community resources, and other solvability factors. Nevertheless, all crimes that are not cleared as a result of the initial investigation must be followed up until identified solvability factors are all addressed.

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

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

**Training:**

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

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

Description of Actions:

- ✚ In-Service Training - Twenty-four (24) hours per year classroom training per officer is the expected minimum an officer must achieve in order to remain certified. Twenty-four (24) hours of in-service training fulfills the recommendation of Wisconsin Statutes, Section 165.85 concerning in-service training, which is optional.
- ✚ Firearms Training - Includes pistol, shotgun, rifles and other equipment. All sworn officers, to ensure shooting competency with a minimum level of expertise as specified by Department qualifications. All sworn officers must qualify on a yearly basis at a minimum on each individual weapon.
- ✚ Roll Call Training - Including changes in, and realization of the creation of new; laws and local ordinances, department policies and procedures, techniques and equipment, and physical fitness programs, etc.
- ✚ 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.

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SPECIALIZED TRAINING:

- ✦ Enroll administrative personnel in various schools and seminars during the year to enable them to develop special technical skills and abilities to fulfill their responsibilities.
- ✦ Enroll supervisory personnel in various schools and seminars during the year to enable them to develop additional skills and broaden their present skills and abilities as supervisors.
- ✦ Enroll officers in various schools and seminars during the year to enable them to develop special technical skills and abilities to fulfill their responsibilities.
- ✦ Attorney General's Conference - To allow the Chief and other staff members to attend this conference. Presents seminars on various topics concerning changes in federal and state laws and administrative rulings.
- ✦ Wisconsin Chiefs of Police Conference - To allow the Chief and another staff member to attend the annual conference. This conference presents various seminars dealing with topics concerning law enforcement administration within the State of Wisconsin.
- ✦ DAAT (Defense and Arrest Training) - To provide training for all officers to develop and maintain the expertise needed to become proficient in this required field of arrest techniques and in the use of force.
- ✦ Computer Training - Provides ongoing training to keep personnel up-to-date with the ever-changing improvements in computerization. Also, to train additional personnel in various aspects of our computer.
- ✦ Instructor Training - Having a complement of personnel who are qualified to train personnel on any given topic is a benefit to the organization. Continued instructor training provides the Department with the ability to improve the teaching and instructing skills of Department personnel who serve as trainers. The use of "in-house" instructors results in more cost-effective training opportunities through the reduction of in-service costs and the cost of an "outside" instructor.

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

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

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inadequate or unavailable financial resources. What is particularly unfortunate in this matter is that a Police Chief or Law Enforcement administrator may very well face civil liability consequences for lack of training when that individual desired to provide such training, but could not afford to do it because of financial restrictions placed upon him/her.

**Crime Prevention:**

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

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

Description of Actions:

- ✚ Crime Analysis Reports - The Crime Prevention Unit will be responsible for crime analysis for the Police Department. With these reports, the patrol officers and detectives will be better informed of possible patterns of criminal activity that may be taking place in different areas of the Village. Recognition of these patterns and trends will assist the officers in providing better service and more effective patrol.
- ✚ Crime Risk Reports - A special Crime Risk Report has been developed for the patrol officer to report any crime risk noticed in a specific area. The Crime Prevention Officer will follow-up with the owner to suggest or direct the necessary corrections.
- ✚ Neighborhood Watch Program - This is a neighborhood security program, in which citizens work with their neighbors and the police in controlling crime in their neighborhoods.
- ✚ Operation Identification - A multi-faceted program offering positive identification of citizens' valuables by engraving them with the owner's driver's license number. This action by an owner of property makes their property less desirable to a burglar or thief and can assist in the prosecution of an offender found in possession of the property while ensuring the property is returned to its rightful owner.
- ✚ Home and Business Security Surveys - These surveys will be available once the Crime Prevention Unit is full-time. The Crime Prevention Community Relations Officer will make an inspection of the home or business and evaluates vulnerability to criminal attack.
- ✚ Training Seminars - The Unit will conduct various Crime Prevention Seminars for personnel in businesses, banks and other financial institutions for robbery prevention, anti-shoplifting and burglary.
- ✚ Senior Citizen Programs - The Unit will make presentations to senior citizen groups, detailing what they can do to protect themselves both at home and out in public.

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

**POLICE DEPARTMENT OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Removed the equipment, remodeled and modified the previous Dispatch Communications Center into the new Police Department reception office.
- ✚ Installed a Microwave data network between the Village Hall, Bayside Communications Center, North Shore Fire 1 and the Department of Public Works.
- ✚ Removed the phone system that had serviced the Village for the past 17 years and installed a new phone system that put all departments within the Village on the same phone system. This involved creating a Wide Area network to support the system that is shared by Brown Deer, Bayside and North Shore Fire.
- ✚ Replaced 2 squad cars, some that had been operated approaching, or in excess of 100,000 miles with the new model of police Interceptor SUV's.
- ✚ Completing the virtualization of another physical server, the WIJIS server, within our network. Virtualization reduces costs of physical hardware and provides us with failover and redundancy at little to no additional costs.
- ✚ Continuing bullet proof vest replacement program.
- ✚ Participated in the National Highway Traffic Safety Administration (NHTSA) Click It or Ticket seat belt use enforcement campaign and the NHTSA Drive Sober or Get Pulled Over drunk driving enforcement campaign.
- ✚ K9 Justis unexpectedly passed away in July. A new K9 was acquired and a new K9 officer appointed. They both trained together in the fall of 2012 and will be operational in November of 2012.
- ✚ Prior to his passing, K9 Justis was involved in numerous drug investigations for the department and assisted several other law enforcement agencies. The unit conducted drug sweeps at the high school and middle school and hosted area K-9 unit training.
- ✚ The police department passed a rigorous Wisconsin Law Enforcement Accreditation Group inspection and was reaccredited.

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- ✚ Department members held a school bicycle safety assembly and bike rodeo in conjunction with the Brown Deer School District at the Dean Elementary School. Over 215 students participated. Some received free bike helmets.
- ✚ Department members assisted the Dean Elementary School in their annual Tech Trek event.
- ✚ Department members assisted in the coordination, planning and operation of the annual Deer Run, Fourth of July Celebration and Brown Deer's Night Out for Justice. The police Command Post Trailer was staffed at each event.
- ✚ Department personnel responded as mutual to assist the Oak Creek Police Department during the Sikh Temple mass shooting incident.
- ✚ Department personnel assisted numerous federal agencies in securing a dignitary visiting from India in response to the Sikh Temple mass shooting incident. The dignitary and his staff stayed at a Brown Deer hotel.
- ✚ Department personnel assisted the Wisconsin State Patrol Dignitary Protection Unit and the State Capitol Police with security during three separate visits from Governor Scott Walker.
- ✚ Patrol Officers responded to an armed robbery at the BP gas station. A Brown Deer Police Officer found and arrested the suspect less than seven minutes after the robbery.
- ✚ The police department Chaplain Corp personnel responded to and assisted in three incidents. In addition, they were present at the Fourth of July celebration and the National Night Out.
- ✚ Officers assisted with the Community Vibes music concerts in Village Park.
- ✚ Officers conducted awareness training for all of the Brown Deer summer recreation department staff and supervisors.
- ✚ The department conducted several traffic studies and enforcement patrols in conjunction with the use of the speed trailer.
- ✚ The department assisted the Brown Deer School District in developing a traffic plan for the new construction at the high school and middle school. In conjunction with this, officers were present during the first two weeks of school to assist with executing and modifying the plans and conducting directed traffic patrols of the school zones.
- ✚ The department acquired two new moving radar units. All officers were trained in the use of the new radars in September and the new units are now in use.
- ✚ Police personnel contributed monthly informational articles to the police blog and quarterly articles for the Village of Brown Deer Newsletter.

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- ✚ The department held an entry level hiring process. Two new officers were hired. One officer has completed his training program and the second officer will be attending the police academy in September.
- ✚ PSLO's conducted an internet and electronic media awareness class for incoming high school freshmen in an attempt to prevent cyber bullying, sexting, and other issues surrounding the use of internet social pages.
- ✚ PSLO Fus made 4 presentations during the High School's Health and Safety class's sexual education course in which she explained to the student the state laws pertaining to sexual contact and intercourse of children under the age of 18.
- ✚ PSLO Lesnik taught two semesters of D.A.R.E. (Drug Awareness Resistance Education) resulting in the graduation of 110 students from the program.
- ✚ Investigative bureau, along with the Wisconsin WINS program, conducted area business checks with underage participants to ensure area businesses are not selling tobacco to minors.
- ✚ PSLO Fus provided high school forensic classes with demonstrations of different methods of collecting evidence from a crime scene.
- ✚ PSLO's conducted the Forever Changed Program (designed to give students a realistic look at the consequences of teen drinking and driving) in conjunction with Froedert Hospital and the Brown Deer School District in May.
- ✚ All varsity boys football and basketball games were staffed by police personnel.
- ✚ PSLO's assisted the School District in conducting residency checks for non-resident tuition compliance.
- ✚ Investigative bureau personnel will have presented over 200 cases to the Milwaukee County District Attorney's Office for criminal charges.
- ✚ Juvenile Officer Rooney administrated and coordinated the department's Second Chance Program.
- ✚ Investigative personnel will have presented over 50 cases to the Children's Court Center for potential charges against juveniles who have been delinquent.
- ✚ Investigative bureau personnel have conducted over 40 employment background checks. These checks include police department and other village employees.
- ✚ Investigative bureau Personnel routinely augmented the patrol staff and assisted in their calls and investigations as well as during shift personnel shortages.
- ✚ In July our patrol officers and the Investigative Bureau conducted an investigation into four burglaries and multiple entries to locked containers. A suspect was arrested and charged.

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- ✚ Investigative Bureau and patrol conducted a lengthy and complicated investigation into a shooting incident/attempted homicide investigation at a residence in which one victim received a critical injury due to a shotgun blast to the groin area. One suspect was arrested.
- ✚ Investigative bureau conducted an investigation into a multiple suspect possession of heroin, cocaine and marijuana case. A suspect was arrested and charged.
- ✚ Officer Rooney (a traffic accident investigator) assisted in the investigation of a serious OWI rollover crash. Three people were transported to the hospital and three suspects were arrested for multiple offenses.
- ✚ Investigative bureau continued with a heroin overdose investigation resulting in a death
- ✚ Investigative bureau continues to investigate the death of a 17 year old Village of Brown Deer resident which occurred in 2010.
- ✚ Bureau personnel conducted a large auto theft by fraud investigation in conjunction with the Secret Service. The total theft amount in this large, multi-jurisdictional investigation is over \$500,000.00. Numerous suspects have been identified. Criminal charges are pending and the investigation is continuing.
- ✚ Bureau personnel conducted a counterfeit currency investigation in conjunction with the Secret Service.
- ✚ Investigative bureau conducted numerous narcotic investigations resulting in the issuance and execution of two search warrants on residences in the village suspected of manufacturing and delivery of controlled substances to include heroin and cocaine. Multiple arrests were made.
- ✚ Investigative bureau finished the seizure process of a Lexus SUV that was used in two armed bank robberies.
- ✚ Our 2<sup>nd</sup> on-site WILEAG assessment took place in May 2012 and according to the assessors, the process of assessing compliance through file inspection went very well. This was also our first assessment under the 3<sup>rd</sup> Edition of the standards. Because this was the second On-Site Review, the Department was required to show historical proof of compliance for the last three years. Assessors requested additional work on only approximately 9 standards, out of a total of 238, before finding them in compliance. The assessors found relatively few issues relating to the standards that needed attention. Those that did were minor in nature and were easily corrected with the inclusion of further proofs, or in some cases a minor wording change to an existing policy. Most average on-sites require approximately 50 standards that require changes. Not only did the policies and proofs need to be in excellent order, but so did the building. I coordinated efforts with the cleaning company and other village employees to ensure the police department and our equipment were in their best condition to be on display for our assessors.
- ✚ The Oath of Honor wall plaque was updated after approximately 6 years.

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- ✚ A Dispatch Transition Team was created due to the consolidation of dispatch services in the North Shore. This team consisted of 7 members of the department. The goal was to identify issues that would impact the operations of the department with the elimination of our dispatch center. These included, but were not limited to; equipment, policies and training. We met six times during a five month period. Assignments and projects completed by members of the team, along with meetings, totaled a minimum of 136 hours, which only scratched the surface of this project.
- ✚ A new on-line procedure was created with the help of the Village's web development company, to address night parking within our Village. This process allows requests to be entered on our website and provides immediate access to the information by the officers. Overall this new process has been very successful and is easy for the citizens and officers to utilize.
- ✚ With the implementation of TraCs, our crash reports were no longer physically maintained at the department and were instead electronically transmitted to the State. This created a problem for citizens and insurance companies needing copies of these reports as it would take about 30 days for them to receive the information from the State. I researched another method for them to receive their crash reports and learned of Docview. This company allows for on-line access within 1-2 days after transmittal.
- ✚ Revised the ordinances on Business hours (Black Friday hours) and Escort Licenses.
- ✚ Numerous training seminars were attended on the new CCW law. This assisted in developing the department's new policy, training our officers and answering questions from the general public.
- ✚ Research of the 60<sup>th</sup> Street improvements was conducted and data on crashes in the area were collected and presented. Meetings were attended on options for additional signage with the DPW and school officials.
- ✚ Our internship program continued and was coordinated hosting four interns, two of which completed the program at the same time. One of these interns was hired part-time by department due to her outstanding performance.
- ✚ Relationships with the Department of Corrections and Sex offender Registry Program (SORP) agents were maintained. As a result, quarterly reports from SORP on sex offenders and their current addresses have been provided to the department. These reports allow for the monitoring of any sex offenders who move into the Village and ensure those in violation of the ordinance move in a timely manner. In addition, we also keep close contact with Probation Agents who have offenders living in the Village in order to share and exchange pertinent information and to assist with investigations.
- ✚ The property/evidence section of the department continues to audit and purge items, some of which are sent off to auction.
- ✚ We have provided staff personnel to assist other agencies with their sergeant promotional processes and with mock interviews at WCTC.
- ✚ The department continues to offer to the citizens a Prescription Drug Collection program.

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**Police Department**

**POLICE DEPARTMENT OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Achieve and maintain full staffing levels and services.
- ✚ Continue to work with The Bayside Communications Center toward the full implementation of technology and to further an effective integration into the consolidated dispatch center with our department operations.
- ✚ Work with school administrators and teachers in conducting an active shooter training scenario inside the high school. This is a continuation of the past table top exercises being jointly conducted by the Brown Deer School District, North Shore Fire Department and the Police Department. This goal was postponed due to the school district construction project.
- ✚ Work with the Department of Community Corrections/Probation and Parole Agent to develop and implement a community risk assessment for all village residents who are on probation/parole.
- ✚ Train and effectively integrate the new police K9 and K9 officer into department operations.
- ✚ Achieve a 100% Field Training Program success rate with newly hired officers.
- ✚ Achieve a 100% success rate for our new sergeants in the Sergeants Training Program.
- ✚ Continue to pursue the NHTSA traffic safety grant opportunities.
- ✚ Continue to meet National Incident Management System (NIMS) compliance requirements and training.
- ✚ Continue to pursue every available applicable grant and funding opportunity.
- ✚ Conduct two (2) Citizen Academy classes
- ✚ Update the Network Power Supply
- ✚ Solidify the Microwave data network through the use of additional hardware.
- ✚ Replace the firearms range with an updated system meeting the present standards for safety and use for a more diverse selection weapons related to law enforcement.
- ✚ Replace our Speed Enforcement trailer with a model that can still be repaired and that will perform the duty of serving as a high profile citizen awareness monitor for vehicle speeds in critical areas of the Village.
- ✚ Purchase 2 new marked squad cars and one administrative vehicle to replace older vehicles in our fleet that are coming to the end of their reliable service life.

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**BUDGET SUMMARY:**

- ✚ The 2013 Manager's recommended budget for salaries has been reduced by one police officer position that has remained unfilled in 2012.

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GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 210-21-POLICE DEPARTMENT</b>								
010-210-21-5-10-10	Salaries/Wages	2,255,546	2,284,557	2,284,007	2,284,007	2,319,287	35,280	2
010-210-21-5-11-10	Part-time/Temporary	(198)	0	0	2,000	0	0	0
010-210-21-5-12-10	Add Pay-Holiday/Special	8,360	8,025	34,400	34,400	34,400	0	0
010-210-21-5-12-20	Uniform Allowance	16,569	14,740	16,675	16,675	16,675	0	0
010-210-21-5-14-00	Overtime	35,402	29,715	42,000	42,000	48,000	6,000	14
010-210-21-5-15-10	WI Retirement	371,032	387,192	359,827	359,827	372,524	12,697	4
010-210-21-5-15-15	FICA	167,322	168,997	174,728	174,728	183,724	8,996	5
010-210-21-5-15-20	Group Insurance	486,476	492,313	504,152	504,152	511,741	7,589	2
010-210-21-5-20-25	Employment Services	5	1,102	2,400	2,400	2,400	0	0
010-210-21-5-20-35	Technical Services	82,866	85,368	87,971	87,971	57,019	(30,952)	(35)
010-210-21-5-24-10	Equipment Maintenance Services	17,409	19,559	16,500	16,500	11,210	(5,290)	(32)
010-210-21-5-29-40	Towing Services	0	300	200	200	300	100	50
010-210-21-5-30-10	Office Supplies, Equip & Exp	10,874	13,004	11,500	11,500	11,500	0	0
010-210-21-5-30-30	Service Fees	6,522	7,939	8,350	8,350	6,000	(2,350)	(28)
010-210-21-5-30-45	Photographic Supplies	1,528	1,000	1,000	1,000	1,000	0	0
010-210-21-5-34-10	Fuel, Oil & Lubricants	40,246	51,754	54,400	44,000	44,000	(10,400)	(19)
010-210-21-5-34-20	Vehicle Supplies	1,768	2,514	1,775	1,775	1,775	0	0
010-210-21-5-34-35	Uniforms/Coveralls	8,981	9,013	5,500	6,000	6,000	500	9
010-210-21-5-34-40	Employee Recognition	291	121	200	200	200	0	0
010-210-21-5-35-20	Vehicle Repair/Maint Supplies	23,925	12,137	13,500	13,500	13,500	0	0
010-210-21-5-35-30	Firing Range Repairs	0	1,665	0	0	0	0	0
010-210-21-5-39-25	Crime Prevention Supplies	2,415	1,787	2,000	2,000	2,000	0	0

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GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
010-210-21-5-39-30	Investigation Supplies	3,978	3,777	3,500	3,500	3,500	0	0
010-210-21-5-39-35	K-9 Program	910	891	800	800	800	0	0
010-210-21-5-39-40	Ammunition	6,337	7,234	6,700	6,700	6,700	0	0
010-210-21-5-39-50	Confinement Costs	54	250	250	250	500	250	100
010-210-21-5-45-10	Professional Memberships	1,155	960	1,500	1,500	1,500	0	0
010-210-21-5-45-20	Professional Publications	540	45	600	600	600	0	0
010-210-21-5-45-30	Professional Training	16,161	17,978	12,700	12,700	12,700	0	0
<b>Totals for dept 210-21-POLICE DEPARTMENT</b>		<b>3,566,474</b>	<b>3,623,937</b>	<b>3,647,135</b>	<b>3,639,235</b>	<b>3,669,555</b>	<b>22,420</b>	<b>1</b>
<b>TOTAL APPROPRIATIONS</b>		<b>3,566,474</b>	<b>3,623,937</b>	<b>3,647,135</b>	<b>3,639,235</b>	<b>3,669,555</b>	<b>22,420</b>	<b>1</b>

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

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**Fire and Emergency Government**

**PROGRAM MANAGER:** NorthShore Fire Department

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

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

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

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

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

In 2012, Department Staff conducted an eight year financial outlook study that showed a significant increase in the financial commitment required to fund retiree health insurance premiums. This increase is driven by a significant number of employees that become eligible for retirement in the next eight years and also by an increase in the number of current retirees that were eligible for the maximum retiree health insurance benefit. As a result of this study, Staff recommended funding a sinking fund with \$422,000 per year to meet those commitments.

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**Fire and Emergency Government**

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

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

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

The 2013 Budget:

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

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

**DEPARTMENT STAFFING:**

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

**DEPARTMENT ACTIVITY MEASURES:**

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

\* YTD includes January 1 thru August 31, 2012

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

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

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**Fire and Emergency Government**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per BD Call for Service	\$ 1,617.49	\$ 1,552.41	\$ 1,597.46	\$ 1,708.47	\$ 1,728.70
Cost per capita	Operating costs	\$ 173.62	\$ 176.09	\$ 176.53	\$ 170.86	\$ 172.88

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Implemented reorganization plan and finalized responsibilities of each position.
- ✚ Implemented an on-line continuing education program for all staff in an effort to reduce training costs.
- ✚ Completed Strategic Plan.
- ✚ Completed the transition of services to the new North Shore Dispatch Center.
- ✚ Placed a new ladder truck into service.
- ✚ Enhanced preparation and response capabilities in conjunction with the North Shore Health Department.
- ✚ Implemented a new electronic patient care record system for emergency medical service responses.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**Village of Brown Deer  
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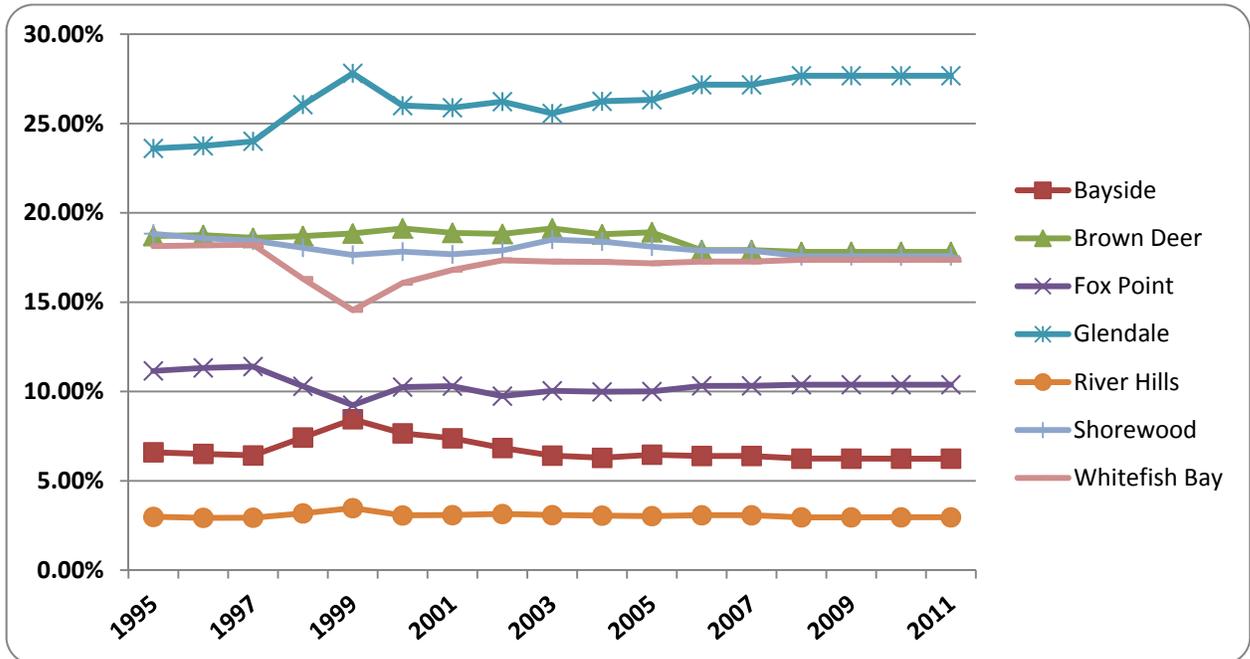
For the Fiscal Year Beginning January 1, 2013

**Fire and Emergency Government**

**BUDGET SUMMARY**

- ✚ Proposed budget calls for an increase in community contributions of 1.9% in 2012.
- ✚ Budget includes reduction of two FTE positions.
- ✚ Wisconsin Retirement System contributions have increased for protective service personnel from 23.8% in 2012 to 25.6% in 2013. General staff will contribute 6.65% for the employee portion of the contributions.
- ✚ Minimum daily staffing for the Operations Division will be reduced twenty four to twenty five personnel per shift to start the year. Daily staffing levels may be required to be reduced based on injury and sick leave as the year progresses. A change in the minimum staffing level will result in the reduction of an engine and ambulance on a daily basis. This will likely increase response times especially during periods of simultaneous calls for service. Simultaneous calls for service occurred 5 times per day on average in 2011.

**NSFD COMMUNITY CONTRIBUTION PERCENTAGE BY YEAR**



\*\*\*Contribution levels remained the same for each community in 2012 due to a frozen NSFD budget.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 220-22-FIRE DEPARTMENT - EG</b>								
010-220-22-5-24-10	Equipment Maintenance Services	207	235	250	250	250	0	0
010-220-22-5-26-30	EMS Grant Distribution	0	0	14,000	14,000	14,000	0	0
010-220-22-5-26-40	Fire Dues Distribution	34,140	34,883	34,883	34,883	34,883	0	0
010-220-22-5-26-50	North Shore Dispatch Services	81,400	82,084	0	0	0	0	0
010-220-22-5-26-55	North Shore Fire Dept Contrib	1,942,748	2,001,032	2,001,031	2,001,031	2,025,312	24,281	1
<b>Totals for dept 220-22-FIRE DEPARTMENT - EG</b>		<b>2,058,495</b>	<b>2,118,234</b>	<b>2,050,164</b>	<b>2,050,164</b>	<b>2,074,445</b>	<b>24,281</b>	<b>1</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,058,495</b>	<b>2,118,234</b>	<b>2,050,164</b>	<b>2,050,164</b>	<b>2,074,445</b>	<b>24,281</b>	<b>1</b>

**Village of Brown Deer  
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**Consolidated Dispatch**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 230-23-DISPATCH SERVICES</b>								
010-230-23-5-20-35	Technical Services	0	0	0	0	39,487	39,487	0
010-230-23-5-26-51	Consolidated Dispatch Services	0	0	344,306	344,306	344,306	0	0
<b>Totals for dept 230-23-DISPATCH SERVICES</b>		0	0	344,306	344,306	383,793	39,487	11
<b>TOTAL APPROPRIATIONS</b>		0	0	344,306	344,306	383,793	39,487	11

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

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**Department of Public Works**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

**✚ Administration of Public Works, Refuse/Recycling, Sanitary, Stormwater (27.24%)**

- 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 (6.09%)**

- Street and parkway repairs and maintenance
- Street rehabilitation projects
- Manage Turf Maintenance Contract
- Pavement Markings Contract
- Traffic signage inventory and maintenance in accordance with MUTCD
- Pickup and disposal of debris in rights-of-way
- Review and technical support for Traffic and Public Safety Committee

**✚ Sidewalks and Pathways (0.24%)**

- Manage inspection and repairs to sidewalks and pathways, including bicycle paths
- Review and inspect for ADA compliance of walks and HC ramps

**✚ Winter Operations (6.81%)**

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

**Village of Brown Deer  
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**Department of Public Works**

- ✚ **Forestry and Parks (10.50%)**
  - 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 (17.83% - includes Fleet Maintenance below)**
  - Municipal Complex building and grounds maintenance
  - Maintenance requests for Village Hall, Library, Police Department
  - Seasonal work Pond and Park buildings and facilities
  
- ✚ **Refuse and Recycling (1.40% Refuse only, Recycling shown under its Fund)**
  - Manage Refuse and Recycling Contract
  - Manage Recycling Center and attendants
  - Management of resident requests for work, information, complaints
  - Information and Education Program
  
- ✚ **Fleet Maintenance (17.83% - includes Buildings and Grounds above)**
  - 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 (27.24% included under Administration above)**
  - Gymnastics equipment moves, 4<sup>th</sup> of July, Deer Run
  - Watermain 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

**Village of Brown Deer  
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**Department of Public Works**

**STAFFING:**

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

Position (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Budget
Superintendent/Dir./Eng.	1.00	1.00	1.00	1.00
Transition Asst. Supt. ('13-'14)				0.58
Administrative Assistant	1.00	1.00	1.00	1.00
Foreman (end of 2013)	-	-	-	1.00
Mechanic	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	1.00	-
Laborer/Driver	6.00	6.00	6.00	7.00
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	0.47	0.47
Seasonal Hire (1)	0.08	-	0.23	0.23
<b>Total (FTE)</b>	<b>12.53</b>	<b>12.47</b>	<b>12.70</b>	<b>14.28</b>

Note: Seasonal for 2010 & '11 in Storm Water & Sanitary funds.

\*\*\*Staffing levels increased seasonal hires from 2012 to 2013.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Street miles maintained	54.67	54.67	54.67	54.67	54.67
Sidewalk miles maintained	9.44	10.84	11.58	12.50	12.60
Snowfall salting/plowing events	30	14	32	24	26
Trees trimmed	120	132	130	130	150
Tons of Refuse Collected	2300	2607	2480	2550	2550
Refuse carts replaced	550	550	550	550	550

Note: Sidewalk added 2012 for future additions, 2010 increase due to winter operations on bike Dr. Rd. east of Gr. Bay Rd., 2011- path in park, Br. Dr. Rd. south side

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Department of Public Works**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per street mile	\$3,404.03	\$2,823.98	\$3,402.65	\$3,002.82	\$3,008.45	\$3,547.85
Efficient Municipal Gov't	Cost per sidewalk mile	\$885.49	N/A	\$132.01	\$57.43	\$255.84	\$652.06
Efficient Municipal Gov't	Cost per ton of Refuse	\$169.26	\$171.42	\$171.86	\$191.76	\$195.53	\$159.42
Cost per Capita	Operating costs	\$117.16	\$111.54	\$123.29	\$123.95	\$116.89	\$118.77

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Monitor in road salt use and snow operations – expansion of anti-icing liquid program
- ✚ Refuse and Recycling Contract for 2013-18
- ✚ Turf Maintenance Contract 2013-18
- ✚ Replacement Equipment purchases
- ✚ Revised staff to a Mechanic and assistant as needed from other personnel

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Monitor in road salt use and snow operations
- ✚ Original Village Streetscape Project Overview – delayed from 2012
- ✚ Expand “Greening Brown Deer Day” with Beautification Committee – EAB program and code revisions
- ✚ Replacement Equipment purchases
- ✚ Hiring of replacement positions 1 open, possible 2<sup>nd</sup> may open at end of 2012. Add full time foreman position and temporary 2013-14 Assistant Superintendent position for transition plan.

**BUDGET SUMMARY:**

- ✚ Increase in Operations Supplies, maintain budget levels and service.
- ✚ Decrease in Refuse Collection/Disposal – 21.60% contract decrease allowed for reinstatement of programs for beautification, maintenance and safety that were previously reduced.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED	2012	PCT
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	BUDGET	CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 310-31-PUBLIC WORKS ADMINISTRATION</b>								
010-310-31-5-10-10	Salaries/Wages	171,416	177,653	168,517	168,517	181,167	12,650	8
010-310-31-5-11-10	Part-time/Temporary	2,641	608	0	200	200	200	0
010-310-31-5-12-20	Uniform Allowance	2,040	1,559	1,400	1,400	1,400	0	0
010-310-31-5-14-00	Overtime	6,514	8,058	0	5,200	5,000	5,000	0
010-310-31-5-15-10	WI Retirement	20,147	19,884	9,943	10,100	12,095	2,152	22
010-310-31-5-15-15	FICA	13,630	14,007	12,892	13,600	14,020	1,128	9
010-310-31-5-15-20	Group Insurance	66,808	100,244	57,651	58,100	67,317	9,666	17
010-310-31-5-20-25	Employment Services	0	0	750	750	750	0	0
010-310-31-5-30-10	Office Supplies, Equip & Exp	504	314	450	450	600	150	33
010-310-31-5-30-20	Communications	4,675	2,414	3,500	3,500	3,500	0	0
010-310-31-5-45-10	Professional Memberships	87	140	120	120	150	30	25
010-310-31-5-45-20	Professional Publications	221	0	0	91	100	100	0
010-310-31-5-45-30	Professional Training	0	863	600	722	1,200	600	100
<b>Totals for dept 310-31-PUBLIC WORKS ADMINISTRATION</b>		<b>288,683</b>	<b>325,744</b>	<b>255,823</b>	<b>262,750</b>	<b>287,499</b>	<b>31,676</b>	<b>12</b>
<b>Dept 311-33-DPW STREETS/TRAFFIC OPERATIONS</b>								
010-311-33-5-10-10	Salaries/Wages	37,752	30,072	37,173	37,173	39,970	2,797	8
010-311-33-5-14-00	Overtime	17	0	100	100	100	0	0
010-311-33-5-15-10	WI Retirement	4,155	3,491	2,193	2,193	2,665	472	22
010-311-33-5-15-15	FICA	2,807	2,240	2,844	2,844	3,066	222	8
010-311-33-5-15-20	Group Insurance	9,231	6,469	12,717	12,717	14,640	1,923	15
010-311-33-5-22-10	Street Lighting-Elec Service	35,854	23,606	41,000	35,000	36,000	(5,000)	(12)

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED	2012	PCT
				BUDGET	ACTIVITY	BUDGET	BUDGET	CHANGE
010-311-33-5-22-15	Street Lighting Elec Chrgs-TID	16,313	15,217	0	0	16,500	16,500	0
010-311-33-5-23-20	Turf Maintenance	46,150	38,614	35,000	35,000	37,500	2,500	7
010-311-33-5-23-25	Pavement Marking Services	8,781	9,784	12,000	12,000	14,000	2,000	17
010-311-33-5-29-50	Equipment Rental	1,400	70	500	500	500	0	0
010-311-33-5-35-30	Tools & Supplies	0	120	0	120	120	120	0
010-311-33-5-37-10	Operations Material & Supplies	17,031	31,587	11,990	20,000	21,000	9,010	75
010-311-33-5-37-15	Street Signs & Supplies	6,532	2,894	6,825	6,825	7,900	1,075	16
<b>Totals for dept 311-33-DPW STREETS/TRAFFIC OPERATIONS</b>		<b>186,023</b>	<b>164,164</b>	<b>162,342</b>	<b>164,472</b>	<b>193,961</b>	<b>31,619</b>	<b>19</b>

**Dept 312-34-DPW SIDEWALK OPERATIONS**

010-312-34-5-10-10	Salaries/Wages	944	557	1,487	1,487	1,599	112	8
010-312-34-5-15-10	WI Retirement	104	65	88	88	107	19	22
010-312-34-5-15-15	FICA	69	43	114	114	124	10	9
010-312-34-5-15-20	Group Insurance	314	0	509	509	586	77	15
010-312-34-5-29-50	Equipment Rental	0	0	0	0	800	800	0
010-312-34-5-37-10	Operations Material & Supplies	0	0	1,000	1,000	5,000	4,000	400
<b>Totals for dept 312-34-DPW SIDEWALK OPERATIONS</b>		<b>1,431</b>	<b>665</b>	<b>3,198</b>	<b>3,198</b>	<b>8,216</b>	<b>5,018</b>	<b>157</b>

**Dept 313-33-DPW WINTER OPERATIONS**

010-313-33-5-10-10	Salaries/Wages	39,641	59,824	42,129	40,000	45,292	3,163	8
010-313-33-5-14-00	Overtime	4,624	9,847	20,000	4,000	10,000	(10,000)	(50)
010-313-33-5-15-10	WI Retirement	4,872	8,087	5,486	2,800	3,677	(1,809)	(33)
010-313-33-5-15-15	FICA	3,259	5,078	5,223	3,500	4,230	(993)	(19)
010-313-33-5-15-20	Group Insurance	13,219	21,914	14,413	12,900	16,591	2,178	15
010-313-33-5-35-20	Vehicle Repair/Maint Supplies	2,980	5,292	4,500	4,500	5,200	700	16
010-313-33-5-37-10	Operations Material & Supplies	71,665	69,269	63,000	50,000	65,000	2,000	3
<b>Totals for dept 313-33-DPW WINTER OPERATIONS</b>		<b>140,260</b>	<b>179,311</b>	<b>154,751</b>	<b>117,700</b>	<b>149,990</b>	<b>(4,761)</b>	<b>(3)</b>

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED	2012	PCT
				BUDGET	ACTIVITY	BUDGET	BUDGET	CHANGE
<b>Dept 317-61-DPW FORESTRY OPERATIONS</b>								
010-317-61-5-10-10	Salaries/Wages	72,923	46,373	64,433	70,000	71,934	7,501	12
010-317-61-5-14-00	Overtime	0	0	60	60	60	0	0
010-317-61-5-15-10	WI Retirement	8,033	5,385	3,802	3,780	4,888	1,086	29
010-317-61-5-15-15	FICA	5,352	3,374	4,929	5,200	5,508	579	12
010-317-61-5-15-20	Group Insurance	21,108	17,488	22,043	26,500	26,350	4,307	20
010-317-61-5-29-50	Equipment Rental	322	500	0	556	500	500	0
010-317-61-5-35-30	Tools & Supplies	585	121	400	850	900	500	125
010-317-61-5-37-10	Operations Material & Supplies	5,824	137	0	900	8,000	8,000	0
<b>Totals for dept 317-61-DPW FORESTRY OPERATIONS</b>		<b>114,147</b>	<b>73,378</b>	<b>95,667</b>	<b>107,846</b>	<b>118,140</b>	<b>22,473</b>	<b>23</b>
<b>Dept 319-16-DPW MUNICIPAL COMPLEX</b>								
010-319-16-5-22-10	Natural Gas/Electric Service	17,594	17,902	24,000	18,000	20,000	(4,000)	(17)
010-319-16-5-22-20	Sewer/Water Services	1,989	1,915	2,100	2,100	2,200	100	5
010-319-16-5-23-10	Cleaning Services	1,840	2,040	2,160	2,160	2,280	120	6
010-319-16-5-35-10	Building Supplies	1,177	725	1,100	1,200	1,200	100	9
010-319-16-5-35-45	Bldg Maint/Repair Supplies	2,121	6,973	4,500	5,000	5,000	500	11
<b>Totals for dept 319-16-DPW MUNICIPAL COMPLEX</b>		<b>24,721</b>	<b>29,555</b>	<b>33,860</b>	<b>28,460</b>	<b>30,680</b>	<b>(3,180)</b>	<b>(9)</b>
<b>Dept 319-33-DPW MUNICIPAL COMPLEX</b>								
010-319-33-5-10-10	Salaries/Wages	108,648	96,004	104,084	90,000	90,585	(13,499)	(13)
010-319-33-5-14-00	Overtime	0	0	50	74	50	0	0
010-319-33-5-15-10	WI Retirement	11,960	11,949	6,141	4,900	6,027	(114)	(2)
010-319-33-5-15-15	FICA	7,988	7,204	7,963	7,000	6,934	(1,029)	(13)
010-319-33-5-15-20	Group Insurance	34,819	34,333	35,608	35,000	33,184	(2,424)	(7)
010-319-33-5-34-10	Fuel, Oil & Lubricants	32,296	51,431	40,000	45,000	52,000	12,000	30

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED	2012	PCT
		BUDGET			ACTIVITY	BUDGET	BUDGET	CHANGE
010-319-33-5-34-30	Safety Supplies	1,742	1,216	1,200	1,800	2,500	1,300	108
010-319-33-5-34-35	Uniforms/Coveralls	683	743	800	800	850	50	6
010-319-33-5-35-20	Vehicle Repair/Maint Supplies	22,959	21,063	21,000	21,000	23,000	2,000	10
010-319-33-5-35-30	Tools & Supplies	791	904	1,900	1,900	2,000	100	5
010-319-33-5-35-40	Equip Repair/Maint Supplies	16,034	14,086	12,750	12,000	13,000	250	2
<b>Totals for dept 319-33-DPW MUNICIPAL COMPLEX</b>		<b>237,920</b>	<b>238,933</b>	<b>231,496</b>	<b>219,474</b>	<b>230,130</b>	<b>(1,366)</b>	<b>(1)</b>
Dept 320-36-DPW REFUSE								
010-320-36-5-10-10	Salaries/Wages	9,969	15,379	7,435	21,000	21,314	13,879	187
010-320-36-5-15-10	WI Retirement	1,097	1,785	439	1,200	1,333	894	204
010-320-36-5-15-15	FICA	722	1,109	569	1,900	1,631	1,062	187
010-320-36-5-15-20	Group Insurance	3,284	4,293	2,543	7,500	7,245	4,702	185
010-320-36-5-29-10	Refuse Collection	432,975	452,989	467,007	467,007	375,000	(92,007)	(20)
<b>Totals for dept 320-36-DPW REFUSE</b>		<b>448,047</b>	<b>475,555</b>	<b>477,993</b>	<b>498,607</b>	<b>406,523</b>	<b>(71,470)</b>	<b>(15)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,441,232</b>	<b>1,487,305</b>	<b>1,415,130</b>	<b>1,402,507</b>	<b>1,425,139</b>	<b>10,009</b>	<b>1</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Community Development**

**PROGRAM MANAGER:** Community Development Director

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

**Engineering/GIS**

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

**Planning/Zoning**

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

**Village of Brown Deer  
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**Community Development**

**STAFFING:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Permits issued**	310	185	638	655	675	700
Certificates of Compliance issued	105	83	78	133	120	120
Conditional Use Permits issued	3	1	1	3	5	5
Development agreements	4	2	1	4	3	3
Zoning violations investigated*	41	42	41	60	45	50

\* Documents violations which required enforcement action only.

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

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Designed, bid, managed and administered the design and construction of the 2012 Water Main Relay Project, and coordinated it with the 2012 Street Rehabilitation Project
- ✚ Continued oversight of the Original Village streetscape project. The engineering design was completed and the project was bid however a legal challenge to right of ways in the neighborhood has forced construction to be placed on hold until next year
- ✚ Transitioned mapping to new Arcview 10 and AUTOCAD 2012 software systems and installed and implemented new BSA permitting software in the Inspection and Zoning departments
- ✚ Investigated the creation of a Business Improvement District along the Brown Deer Road corridor
- ✚ Coordinated plan design reviews for projects: Brown Deer School District Campus Plan, Concentra Health Care, Dean Road and the Original Village streetscape.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Community Development**

- ✚ Processed increased numbers of permits and compliance inspections, while transitioning in new Inspection Department Staff. Oversaw major building projects including Bradley Crossing, HHGregg and the Brown Deer School District

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Continue to design, bid, manage and administer the annual water main relay project, and coordinate it with the annual street rehabilitation project. This effort provides Village residents with high quality and competitively priced public works improvement.
- ✚ Continue to explore opportunities to bid options in capital improvement construction projects, such as seeking different methods to replace failed water mains, as a way to keep down construction and long term maintenance costs for the Village.
- ✚ Bring the Village's Official Map up to date and convert it to a digital format.
- ✚ Bring the Original Village streetscape and Park and Open Space plan to completion.
- ✚ Investigate new tools/initiatives for Village wide economic development promotion.

**BUDGET SUMMARY:**

- ✚ The 2013 Budget reflects the reduction of a full time Administrative Assistant to a 0.75 FTE as well as the addition of an Administrative Intern.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 360-31-COMMUNITY DEVELOPMENT</b>								
010-360-31-5-10-10	Salaries/Wages	287,366	271,902	243,263	185,000	237,625	(5,638)	(2)
010-360-31-5-11-15	Building Board	625	400	1,800	750	1,800	0	0
010-360-31-5-15-10	WI Retirement	31,827	26,328	14,352	10,100	15,455	1,103	8
010-360-31-5-15-15	FICA	21,095	19,869	18,609	14,200	18,179	(430)	(2)
010-360-31-5-15-20	Group Insurance	95,160	123,957	79,226	55,000	65,629	(13,597)	(17)
010-360-31-5-20-20	Professional Services	7,475	7,183	9,300	8,200	9,300	0	0
010-360-31-5-26-50	State Inspections	3,200	3,200	4,450	3,200	3,200	(1,250)	(28)
010-360-31-5-30-10	Office Supplies, Equip & Exp	2,125	1,155	2,300	1,900	2,300	0	0
010-360-31-5-35-20	Vehicle Repair/Maint Supplies	752	1,234	650	500	650	0	0
010-360-31-5-45-10	Professional Memberships	917	1,476	1,145	1,145	1,000	(145)	(13)
010-360-31-5-45-20	Professional Publications	675	587	610	610	610	0	0
010-360-31-5-45-30	Professional Training	1,048	2,308	2,770	2,770	3,170	400	14
010-360-31-5-45-40	Mileage Reimbursement	383	227	970	970	970	0	0
<b>Totals for dept 360-31-COMMUNITY DEVELOPMENT</b>		<b>452,648</b>	<b>459,826</b>	<b>379,445</b>	<b>284,345</b>	<b>359,888</b>	<b>(19,557)</b>	<b>(5)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>452,648</b>	<b>459,826</b>	<b>379,445</b>	<b>284,345</b>	<b>359,888</b>	<b>(19,557)</b>	<b>(5)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Park & Recreation Department**

**PROGRAM MANAGER:** Park & Recreation Director

**PROGRAM DESCRIPTION:**

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

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

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

**SERVICES PROVIDED:**

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

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

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**Park & Recreation Department**

**STAFFING:**

Position (FTE)	2011 Actual	2012 Est.	2012	2013
		Actual	Budget	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	-
<b>Total</b>	<b>3.26</b>	<b>3.26</b>	<b>3.26</b>	<b>3.00</b>

Part-time Clerk wages were moved to the Recreation Program Fund in 2010  
Department will leave the Part-time Clerk position open in 2013

\*\*\* Staffing levels were reduced by a Part-Time Clerk from 2012 to 2013.

**DEPARTMENT ACTIVITY MEASURES:**

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

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Continue working with School District on the development after school programming, Pep Grant responsibilities and support. Final year of the grant.
- ✚ Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.
- ✚ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- ✚ Research new programs that will fit the recreational and educational needs of the Village
- ✚ Programming schedule planning and equipping the new Community Center opening in late 2012
- ✚ Research additional program offerings during pond hours within the facility.
- ✚ Worked with the Village Manager and the Brown Deer Foundation raising funds needed for startup equipment for the Community Center.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Working with School District on the development after school programming for grade K5-6<sup>th</sup> grade.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Park & Recreation Department**

- ✚ Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.
- ✚ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- ✚ Research new programs that will fit the recreational and educational needs of the Village
- ✚ Finalize location, cost, and equipment types for a skateboard park.
- ✚ Programming and facility schedule planning for the new Community Center.

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows small decreases in the areas of office supplies, training, and periodicals. The employee contribution to the Wisconsin Retirement System has also resulted in a decrease. Salaries have also been reduced with the 2013 elimination of the Part-time Clerk position and the hiring of the new Administrative Assistant and Recreation Supervisor in 2012.

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 530-53-PARK &amp; RECREATION</b>								
010-530-53-5-10-10	Salaries/Wages	140,216	148,557	145,813	135,000	142,963	(2,850)	(2)
010-530-53-5-11-10	Part-time/Temporary	0	82	0	0	0	0	0
010-530-53-5-15-10	WI Retirement	15,522	14,211	8,603	7,100	7,165	(1,438)	(17)
010-530-53-5-15-15	FICA	10,479	11,104	11,154	9,100	10,937	(217)	(2)
010-530-53-5-15-20	Group Insurance	32,131	49,817	32,339	18,200	33,122	783	2
010-530-53-5-20-40	Printing Services	1,277	1,106	950	900	950	0	0
010-530-53-5-30-10	Office Supplies, Equip & Exp	1,230	1,601	1,100	1,050	1,000	(100)	(9)
010-530-53-5-34-10	Fuel, Oil & Lubricants	383	587	200	500	500	300	150
010-530-53-5-35-20	Vehicle Repair/Maint Supplies	31	0	200	200	200	0	0
010-530-53-5-45-10	Professional Memberships	355	355	290	366	290	0	0
010-530-53-5-45-20	Professional Publications	0	0	85	85	0	(85)	(100)
010-530-53-5-45-30	Professional Training	1,418	961	1,900	1,700	1,800	(100)	(5)
010-530-53-5-45-40	Mileage Reimbursement	1,218	1,289	1,300	1,300	1,300	0	0
<b>Totals for dept 530-53-PARK &amp; RECREATION</b>		<b>204,260</b>	<b>229,670</b>	<b>203,934</b>	<b>175,501</b>	<b>200,227</b>	<b>(3,707)</b>	<b>(2)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>204,260</b>	<b>229,670</b>	<b>203,934</b>	<b>175,501</b>	<b>200,227</b>	<b>(3,707)</b>	<b>(2)</b>

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

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**Other Financing Uses**

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

**PROGRAM DESCRIPTION:**

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

**Village of Brown Deer  
General Fund Expenditures  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 010 - General Fund</b>								
<b>APPROPRIATIONS</b>								
<b>Dept 199-92-OTHER FINANCING USES</b>								
010-199-92-5-70-10	Transfer to Liability Ins Fund	85,000	86,135	86,135	86,135	91,000	4,865	6
010-199-92-5-80-10	Transfer to Other Funds	3,152	0	12,000	0	0	(12,000)	(100)
<b>Totals for dept 199-92-OTHER FINANCING USES</b>		<b>88,152</b>	<b>86,135</b>	<b>98,135</b>	<b>86,135</b>	<b>91,000</b>	<b>(7,135)</b>	<b>(7)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>88,152</b>	<b>86,135</b>	<b>98,135</b>	<b>86,135</b>	<b>91,000</b>	<b>(7,135)</b>	<b>(7)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Special Revenue Funds**

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

**Recycling Services Fund:**

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

**North Shore Health Department Fund**

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

**Library Fund**

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

**Village Park & Pond Fund**

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

**Recreation Program Fund**

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

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

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

**Street Lighting Fund**

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

**Strehlow Donation Fund**

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

**Village of Brown Deer**  
**Special Revenue Funds Summary**  
**2013 Budget**

Account Name	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Adopted Budget	Change From 2012 Budget	Percent Change
<b>Revenues</b>							
User Fees / Public Charges	\$ 507,952	\$ 523,094	\$ 573,690	\$ 548,620	\$ 579,312	\$ 5,622	0.98%
Grants	178,828	113,555	249,494	291,118	175,325	(74,169)	-29.73%
Permits	86,993	102,731	101,376	101,770	105,165	3,789	3.74%
Sale of Material	14,550	33,645	17,000	22,200	19,200	2,200	12.94%
Intergovernmental Charges	427,108	425,107	603,924	604,145	574,005	(29,919)	-4.95%
Property Tax Levy	433,600	432,846	432,846	432,846	432,846	-	0.00%
Donations	32,882	39,350	29,500	36,842	41,250	11,750	39.83%
Miscellaneous Revenue	19,313	38,938	32,130	10,000	9,230	(22,900)	-71.27%
Interest Income	13,743	8,965	9,390	7,836	8,362	(1,028)	-10.95%
Total Revenues	<u>1,714,969</u>	<u>1,718,231</u>	<u>2,049,350</u>	<u>2,055,377</u>	<u>1,944,695</u>	<u>(104,655)</u>	<u>-5.11%</u>
<b>Expenditures</b>							
Salaries & Wages	735,479	742,848	900,459	818,475	907,670	7,211	0.80%
WI Retirement	71,608	60,492	45,270	47,057	51,167	5,897	13.03%
FICA	55,638	55,625	67,330	76,962	68,423	1,093	1.62%
Group Insurance	118,810	145,898	150,795	148,035	150,100	(695)	-0.46%
Workers Comp	11,072	13,249	-	807	-	-	0.00%
Professional Services	267,976	295,397	319,044	318,481	248,772	(70,272)	-22.03%
Utilities	48,921	52,281	48,666	46,986	46,074	(2,592)	-5.33%
Admin Charges	80,847	81,302	112,875	106,345	102,144	(10,731)	-9.51%
Printing	7,602	6,156	5,750	5,579	6,250	500	8.70%
Postage	769	456	800	800	800	-	0.00%
Equipment Rental	8,914	8,231	9,000	9,000	8,500	(500)	-5.56%
Office Supplies	53,871	58,497	172,052	172,636	78,401	(93,651)	-54.43%
Repair & Maintenance Supplies	64,630	42,395	46,066	43,683	52,975	6,909	15.00%
Operating Supplies	86,335	87,386	81,824	83,824	86,909	5,085	6.21%
Subscriptions & Dues	1,210	1,213	3,730	1,940	2,347	(1,383)	-37.08%
Publications/Education	2,598	96	3,010	3,620	3,410	400	13.29%
Professional Training	8,215	3,118	10,908	9,805	10,865	(43)	-0.39%
Materials	42,167	53,641	55,118	48,842	65,650	10,532	19.11%
Communication	3,466	1,842	3,000	3,000	3,000	-	0.00%
Depreciation	-	-	50	50	50	-	0.00%
Misc.	4,405	7,513	33,860	70,212	5,250	(28,610)	-84.49%
Total Expenditures	<u>1,674,533</u>	<u>1,717,636</u>	<u>2,069,607</u>	<u>2,016,139</u>	<u>1,898,757</u>	<u>(170,850)</u>	<u>-8.26%</u>
Revenues Over/(Under) Expenditures	40,436	595	(20,257)	39,238	45,938		
Beginning Fund Balance	<u>\$ 539,009</u>	<u>\$ 579,880</u>	<u>\$ 583,088</u>	<u>\$ 583,088</u>	<u>\$ 689,770</u>		
Ending Fund Balance	<u>\$ 579,880</u>	<u>\$ 583,088</u>	<u>\$ 565,797</u>	<u>\$ 689,770</u>	<u>\$ 738,408</u>		

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Recycling Fund**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

Per State law, the Village provides recycling services to its residents. This allows the residents to recycle without needing to purchase recycling services individually, thereby providing cost savings through the use of economies of scale. The Village contracts with external service providers who pick up recyclable materials at resident's homes and the Village's Recycling Center and transports 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. Based on past years' data the 2013 Recycling Fund budget includes 4.25% of the salaries and benefits for all public works employees. The Transition position of Assistant Superintendent is included in the Recycling Fund to a level of 5% of the position.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Homes served	3,351	3,394	3401	3414	3424	3432	3441
Tons Recyclables Collected	989	1,033	974	983	968	970	970
Tons Yard Waste processed	682	813	913	1,246	962	1,000	1,000
Tons Electronics Collected	8	13	13	0	0	0	0
Containers replaced	By WM	3,394	18	26	30	33	40

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

**Recycling Fund**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per ton of Recyclables	\$ 492.33	\$ 292.20	\$ 312.04	\$ 339.74	\$ 398.90	\$ 322.68
Efficient Municipal Gov't	Cost per ton of Yard Waste	\$ 625.55	\$ 311.72	\$ 246.18	\$ 341.86	\$ 386.93	\$ 313.00
Efficient Municipal Gov't	Cost per Home Served	\$ 149.84	\$ 83.68	\$ 89.85	\$ 96.05	\$ 112.74	\$ 90.96
Cost per capita	Operating costs	\$ 43.45	\$ 24.28	\$ 26.24	\$ 27.41	\$ 32.25	\$ 26.09

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ New Contract set for 2013-18
- ✚ Revised Refuse and Recycling brochure for distribution in 2012

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Refuse and Recycling brochure distribution

**BUDGET SUMMARY:**

- ✚ Increase in Recycling Collection/Processing – 27.20% contract decrease

Village of Brown Deer

Recycling Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 135 - Recycling Fund								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
135-000-35-4-40-10	Recycling Grant	67,632	43,725	43,000	43,767	40,000	(3,000)	(7)
Totals for dept 000-35-STATE GRANTS		67,632	43,725	43,000	43,767	40,000	(3,000)	(7)
Dept 000-64-REFUSE/RECYCLING SALES								
135-000-64-4-20-10	Recycling Charges	282,242	293,511	326,800	326,800	332,560	5,760	2
135-000-64-4-20-15	Recycling Cart Purchases	0	704	0	200	200	200	0
135-000-64-4-20-20	Sale of Materials	13,263	31,856	15,000	20,000	17,000	2,000	13
Totals for dept 000-64-REFUSE/RECYCLING SALES		295,505	326,071	341,800	347,000	349,760	7,960	2
Dept 000-81-INTEREST INCOME								
135-000-81-4-00-10	Investment Interest	3,320	2,700	300	900	1,500	1,200	400
Totals for dept 000-81-INTEREST INCOME		3,320	2,700	300	900	1,500	1,200	400
Dept 000-82-MISCELLANEOUS REVENUE								
135-000-82-4-00-50	Miscellaneous Revenue	6,983	12,812	1,400	2,500	2,500	1,100	79
Totals for dept 000-82-MISCELLANEOUS REVENUE		6,983	12,812	1,400	2,500	2,500	1,100	79
TOTAL ESTIMATED REVENUES		373,440	385,308	386,500	394,167	393,760	7,260	2
APPROPRIATIONS								
Dept 320-36-DPW REFUSE								
135-320-36-5-10-10	Salaries/Wages	10,511	9,114	33,780	30,000	28,454	(5,326)	(16)
135-320-36-5-11-10	Part-time/Temporary	7,920	7,854	7,759	7,759	7,800	41	1
135-320-36-5-14-00	Overtime	0	18	0	0	0	0	0
135-320-36-5-15-10	WI Retirement	1,156	1,061	1,535	1,535	2,411	876	57
135-320-36-5-15-15	FICA	1,388	1,285	3,179	2,200	2,773	(406)	(13)

Village of Brown Deer

Recycling Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
135-320-36-5-15-20	Group Insurance	2,114	1,109	8,902	10,975	10,426	1,524	17
135-320-36-5-20-40	Public Notices/Advertising	0	0	500	500	500	0	0
135-320-36-5-22-10	Utilities	0	0	90	90	90	0	0
135-320-36-5-26-75	Admin Charges	23,823	23,823	24,000	24,000	24,000	0	0
135-320-36-5-29-15	Yard Waste Collection	99,420	108,605	122,388	122,388	100,000	(22,388)	(18)
135-320-36-5-29-20	Recycling Services	149,212	167,598	173,137	173,137	120,000	(53,137)	(31)
135-320-36-5-29-30	Landfill Fees	10	0	1,000	500	500	(500)	(50)
135-320-36-5-29-50	Equipment Rental	8,914	8,231	9,000	9,000	8,500	(500)	(6)
135-320-36-5-30-10	Office Supplies	0	0	200	200	200	0	0
135-320-36-5-35-45	Repair & Maintenance Supplies	131	0	700	700	500	(200)	(29)
135-320-36-5-37-10	Operating Supplies	0	0	100	100	100	0	0
135-320-36-5-45-10	Subscriptions & Dues	135	165	2,000	1,000	1,000	(1,000)	(50)
135-320-36-5-45-20	Publications/Education	2,006	9	2,600	2,600	3,000	400	15
135-320-36-5-45-30	Professional Training	0	0	400	200	200	(200)	(50)
135-320-36-5-50-90	Container Replacement	0	0	0	0	2,500	2,500	0
135-320-36-5-54-10	Depreciation	0	0	50	50	50	0	0
Totals for dept 320-36-DPW REFUSE		306,740	328,872	391,320	386,934	313,004	(78,316)	(20)
TOTAL APPROPRIATIONS		306,740	328,872	391,320	386,934	313,004	(78,316)	(20)
NET OF REVENUES/APPROPRIATIONS - FUND 135		66,700	56,436	(4,820)	7,233	80,756	85,576	(1,775)
BEGINNING FUND BALANCE		27,589	94,289	150,726	150,726	157,959	7,233	5
ENDING FUND BALANCE		94,289	150,726	145,906	157,959	238,715	92,809	64
FUND BALANCE AS A PERCENTAGE OF EXPENDITURES				37.29%		76.27%		

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**North Shore Health Department**

**PROGRAM MANAGER:** Health Officer

**PROGRAM DESCRIPTION:**

As of January 1, 2012, the North Shore Health Department (NSHD) provides health services for the seven North Shore communities of Brown Deer, Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay, with a total population of over 65,000. The Department provides a wide range of health and wellness services more economically than those which could be provided by the individual communities. NSHD has two offices, in Brown Deer and Shorewood, and North Shore residents can utilize services at either location. The Village of Brown Deer is the fiscal and administrative agent for the NSHD, which has its own fund as part of the Village.

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

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

**SERVICES PROVIDED:**

General Health Department Services:

- ✚ Communicable disease control and prevention
- ✚ Immunizations
- ✚ Environmental health surveillance and mitigation
- ✚ Grant programs (public health preparedness, physical activity and nutrition, tobacco control, radon testing, beach water testing, lead testing)
- ✚ Health promotion
- ✚ Chronic disease control and prevention
- ✚ Community assessment and health planning

Inspection and Licensing Program Services:

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

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

**North Shore Health Department**

**STAFFING:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Immunizations administered	2,013	8,300	2,100	1830	2,610	2,200
Facilities inspected (food, pool, hotel)	216	220	220	220	225	225
Licenses issued (food, pool, hotel)	203	210	210	214	277	277
Communicable diseases investigated	339	700	301	314	597	620
Community event participation	17	23	27	27	37	37

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Immunization Administered	\$ 216.33	\$ 54.77	\$ 209.14	\$ 266.70	\$ 220.69	\$ 272.50
Cost per capita	Operating costs	\$ 37.20	\$ 38.79	\$ 37.57	\$ 40.67	\$ 48.00	\$ 49.96

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**North Shore Health Department**

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Achieved a smooth transition of a consolidated health department, operating a Brown Deer office and a Shorewood office.
- ✚ Successfully transferred over Shorewood's phone system to Brown Deer.
- ✚ Consolidated all State of Wisconsin grant contracts.
- ✚ Filled the position of a full-time public health nurse.
- ✚ Awarded a contract with the State of Wisconsin to be a tuberculosis (TB) dispensary site to get reimbursement for time spent doing case management and direct observed therapy for TB patients, and to ensure TB patients have access to healthcare.
- ✚ Became a Medicaid provider to obtain some reimbursement for providing services for TB patients.
- ✚ Sanitarian obtained license to be a State of Wisconsin Registered Sanitarian.
- ✚ Created an emergency plan for food-related emergencies in the event of a contaminated food supply.
- ✚ Awarded a grant to complete a community health improvement plan.
- ✚ Awarded a grant to do car seat safety checks; partnered with the North Shore Fire Department and funded two fire fighters to be certified Child Safety Passenger Technicians.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Review and update all policies and procedures between our two offices.
- ✚ Consolidate immunization records between our two offices.
- ✚ Fill the position of a part-time public health nurse.
- ✚ Partner with religious organizations, senior centers, and medical providers to develop a home-bound flu clinic program.
- ✚ Establish a separate North Shore Health Department website for North Shore residents to find information about the health department more easily, and link each community's website to the health department.
- ✚ Create the option for residents to schedule E-Appointments through our new website.
- ✚ Review and update emergency preparedness contacts.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**North Shore Health Department**

- ✚ Review and modify fees for North Shore Environmental Health Consortium licenses and services.

**BUDGET SUMMARY:**

- ✚ Community contributions will remain the same as 2012, keeping all department costs down.
- ✚ State of Wisconsin Immunization program policies will be changing; we can no longer immunize children who have any form of health insurance, even if they are underinsured. This change will affect our clinic revenues.
- ✚ North Shore Health Department will no longer be the fiscal agent for the Tobacco Control and Prevention grant.
- ✚ Some grants have been eliminated for 2013 such as radon and beach water testing.
- ✚ For 2013, the North Shore Health Department will still be receiving additional grant funds based on the health department before consolidation; the State of Wisconsin has not changed their funding formula to reflect the North Shore Health Department as one entity.
- ✚ North Shore Environmental Health Consortium will be requesting that program and license fees be increased by 3% to cover costs; the last fee modification was in 2011.

**Village of Brown Deer  
North Shore Health Department Summary  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 140 & 141 - North Shore Health Dept								
<b>ESTIMATED REVENUES</b>								
	State & Federal Aids/Grants	111,196	69,830	206,494	247,351	135,325	(71,169)	(0)
	Permits	81,478	97,048	95,000	96,000	98,880	3,880	0
	Clinic Fees	37,068	36,168	48,000	44,000	40,000	(8,000)	(0)
	Bayside Contribution	28,104	28,522	26,243	26,243	26,243	0	0
	Brown Deer Contribution	132,487	134,985	125,932	125,932	125,932	0	0
	Fox Point Contribution	32,814	33,470	27,200	27,200	27,200	0	0
	Glendale Contribution	74,526	75,793	64,528	64,528	64,528	0	0
	River Hills Contribution	9,823	10,009	9,238	9,238	9,238	0	0
	Shorewood contribution	0	0	128,405	128,405	128,405	0	0
	Whitefish Bay contribution	0	0	66,040	66,040	66,040	0	0
	Interdepartmental Grant Fund	8,575	7,757	28,487	28,487	13,033	(15,454)	(1)
	Investment Interest	937	389	500	1,000	500	0	0
	Misc. Reimbursements	0	17,151	0	0	0	0	0
	Miscellaneous Revenue	2,109	50	0	0	0	0	0
	Donations - NSHD	0	110	0	0	0	0	0
	<b>TOTAL ESTIMATED REVENUES</b>	<b>519,117</b>	<b>511,282</b>	<b>826,067</b>	<b>864,424</b>	<b>735,324</b>	<b>(90,743)</b>	<b>(0)</b>

**APPROPRIATIONS**

	Salaries/Wages	310,531	309,477	416,283	358,683	433,595	17,312	0
	Overtime	0	14	0	3,958	0	0	0
	WI Retirement	36,685	30,851	24,559	26,146	28,304	3,745	0
	FICA	24,433	23,698	31,845	42,752	32,132	287	0
	Group Insurance	54,273	86,692	75,933	71,100	77,756	1,823	0
	Worker Compensation Ins	10,202	12,297	0	807	0	0	0

**Village of Brown Deer  
North Shore Health Department Summary  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
	Printing Services	200	265	550	550	550	0	0
	Medical Disposal Services	0	481	700	700	700	0	0
	Program Supplies & Expenses	37,813	43,838	133,607	138,123	40,828	(92,779)	(1)
	Office Supplies, Equip & Exp	6,177	3,097	6,755	2,200	6,950	195	0
	Clinical Supplies	0	0	21,000	20,500	20,423	(577)	(0)
	Laboratory Supplies	0	0	490	300	0	(490)	(1)
	Equip Repair/Maint Supplies	751	497	2,550	2,550	2,550	0	0
	Professional Memberships	574	522	1,230	440	847	(383)	(0)
	Professional Publications	64	87	410	1,020	410	0	0
	Professional Training	5,632	600	4,778	3,650	4,710	(68)	(0)
	Mileage Reimbursement	1,597	1,518	4,300	4,525	4,525	225	0
	Rent Expense	0	0	14,754	14,754	15,500	746	0
	Administrative Charges	51,024	51,479	70,339	64,091	59,644	(10,695)	(0)
	Beach Water Testing	0	0	0	0	5,900	5,900	100
	Transfer to Liability Ins Fund	0	0	0	66,396	0	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>539,956</b>	<b>565,413</b>	<b>810,083</b>	<b>823,245</b>	<b>735,324</b>	<b>(74,759)</b>	<b>(0)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 140</b>		<b>(20,839)</b>	<b>(54,131)</b>	<b>15,984</b>	<b>41,179</b>	<b>0</b>	<b>(15,984)</b>	<b>(1)</b>
<b>BEGINNING FUND BALANCE</b>		<b>93,868</b>	<b>71,764</b>	<b>17,634</b>	<b>17,634</b>	<b>58,813</b>		
<b>ENDING FUND BALANCE</b>		<b>73,031</b>	<b>17,634</b>	<b>33,618</b>	<b>58,813</b>	<b>58,813</b>		

**Village of Brown Deer  
North Shore Health Department Operational Budget  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 140 - North Shore Health Dept</b>								
<b>ESTIMATED REVENUES</b>								
<b>Dept 000-35-STATE GRANTS</b>								
140-000-35-4-50-10	State Aids	2,998	0	0	0	0	0	0
<b>Totals for dept 000-35-STATE GRANTS</b>		<b>2,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 000-49-OTHER PERMITS</b>								
140-000-49-4-20-30	Permits	81,478	97,048	95,000	96,000	98,880	3,880	4
<b>Totals for dept 000-49-OTHER PERMITS</b>		<b>81,478</b>	<b>97,048</b>	<b>95,000</b>	<b>96,000</b>	<b>98,880</b>	<b>3,880</b>	<b>4</b>
<b>Dept 000-65</b>								
140-000-65-4-10-13	Clinic Fees	37,068	36,168	48,000	44,000	40,000	(8,000)	(17)
<b>Totals for dept 000-65-</b>		<b>37,068</b>	<b>36,168</b>	<b>48,000</b>	<b>44,000</b>	<b>40,000</b>	<b>(8,000)</b>	<b>(17)</b>
<b>Dept 000-73-INTERGOVERNMENTAL CHARGES</b>								
140-000-73-4-50-10	Bayside Contribution	28,104	28,522	26,243	26,243	26,243	0	0
140-000-73-4-50-20	Brown Deer Contribution	132,487	134,985	125,932	125,932	125,932	0	0
140-000-73-4-50-30	Fox Point Contribution	32,814	33,470	27,200	27,200	27,200	0	0
140-000-73-4-50-40	Glendale Contribution	74,526	75,793	64,528	64,528	64,528	0	0
140-000-73-4-50-50	River Hills Contribution	9,823	10,009	9,238	9,238	9,238	0	0
140-000-73-4-50-70	Shorewood contribution	0	0	128,405	128,405	128,405	0	0
140-000-73-4-50-80	Whitefish Bay contribution	0	0	66,040	66,040	66,040	0	0
<b>Totals for dept 000-73-INTERGOVERNMENTAL CHARGES</b>		<b>277,754</b>	<b>282,779</b>	<b>447,586</b>	<b>447,586</b>	<b>447,586</b>	<b>0</b>	<b>0</b>
<b>Dept 000-74-INTERDEPARTMENTAL CHARGES</b>								
140-000-74-4-10-10	Interdepartmental Grant Fund	6,075	7,757	25,987	25,987	13,033	(12,954)	(50)

**Village of Brown Deer  
North Shore Health Department Operational Budget  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>Totals for dept 000-74-INTERDEPARTMENTAL CHARGES</b>		6,075	7,757	25,987	25,987	13,033	(12,954)	(50)
<b>Dept 000-81-INTEREST INCOME</b>								
140-000-81-4-00-10	Investment Interest	937	389	500	1,000	500	0	0
140-000-81-4-00-20	Misc. Reimbursements	0	17,151	0	0	0	0	0
<b>Totals for dept 000-81-INTEREST INCOME</b>		937	17,540	500	1,000	500	0	0
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
140-000-82-4-00-50	Miscellaneous Revenue	2,109	50	0	0	0	0	0
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		2,109	50	0	0	0	0	0
<b>Dept 000-85-DONATIONS</b>								
140-000-85-4-40-10	Donations - NSHD	0	110	0	0	0	0	0
<b>Totals for dept 000-85-DONATIONS</b>		0	110	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		408,419	441,452	617,073	614,573	599,999	(17,074)	(3)

**APPROPRIATIONS**

<b>Dept 410-41</b>								
140-410-41-5-10-10	Salaries/Wages	221,630	202,321	289,303	289,303	295,865	6,562	2
140-410-41-5-14-00	Overtime	0	9	0	0	0	0	0
140-410-41-5-15-10	WI Retirement	24,194	19,965	17,066	17,066	19,645	2,579	15
140-410-41-5-15-15	FICA	16,047	14,612	22,126	22,126	21,655	(471)	(2)
140-410-41-5-15-20	Group Insurance	37,980	68,089	68,039	65,000	64,267	(3,772)	(6)
140-410-41-5-15-25	Worker Compensation Ins	10,202	12,297	0	0	0	0	0
140-410-41-5-20-40	Printing Services	200	265	550	550	550	0	0
140-410-41-5-20-50	Medical Disposal Services	0	481	700	700	700	0	0

**Village of Brown Deer**  
**North Shore Health Department Operational Budget**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
140-410-41-5-30-10	Office Supplies, Equip & Exp	4,243	0	2,200	2,200	2,200	0	0
140-410-41-5-34-55	Clinical Supplies	0	0	21,000	20,500	20,423	(577)	(3)
140-410-41-5-34-70	Laboratory Supplies	0	0	490	300	0	(490)	(100)
140-410-41-5-35-40	Equip Repair/Maint Supplies	751	497	2,550	2,550	2,550	0	0
140-410-41-5-45-10	Professional Memberships	574	472	1,180	440	708	(472)	(40)
140-410-41-5-45-20	Professional Publications	64	87	410	410	410	0	0
140-410-41-5-45-30	Professional Training	400	400	4,100	3,040	4,100	0	0
140-410-41-5-45-40	Mileage Reimbursement	1,597	1,518	4,300	4,525	4,525	225	5
140-410-41-5-53-20	Rent Expense	0	0	14,754	14,754	15,500	746	5
140-410-41-5-53-30	Administrative Charges	39,021	39,021	39,811	39,811	39,811	0	0
140-410-41-5-53-40	Beach Water Testing	0	0	0	0	5,900	5,900	0
<b>Totals for dept 410-41-</b>		<b>356,903</b>	<b>360,034</b>	<b>488,579</b>	<b>483,275</b>	<b>498,809</b>	<b>10,230</b>	<b>2</b>

Dept 410-92

140-410-92-5-00-70	Transfer to Liability Ins Fund	0	0	0	66,396	0	0	0
<b>Totals for dept 410-92-</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>66,396</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dept 411-41

140-411-41-5-10-10	Salaries/Wages	50,130	90,234	54,080	0	70,780	16,700	31
140-411-41-5-14-00	Overtime	0	5	0	3,958	0	0	0
140-411-41-5-15-10	WI Retirement	5,553	7,865	3,191	4,965	4,707	1,516	48
140-411-41-5-15-15	FICA	3,607	6,709	4,137	15,288	5,415	1,278	31
140-411-41-5-15-20	Group Insurance	9,909	15,157	994	0	7,989	6,995	704
140-411-41-5-15-25	Worker Compensation Ins	0	0	0	807	0	0	0
140-411-41-5-30-10	Environmental Health Supplies	1,934	3,097	4,555	0	4,750	195	4
140-411-41-5-39-25	License fee to State	5,928	4,701	6,000	95	6,800	800	13
140-411-41-5-45-10	Professional Memberships	0	50	50	0	139	89	178
140-411-41-5-45-20	Professional Publications	0	0	0	610	0	0	0

**Village of Brown Deer  
North Shore Health Department Operational Budget  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
140-411-41-5-45-30	Professional Training	5,232	200	678	610	610	(68)	(10)
Totals for dept 411-41-		82,293	128,018	73,685	26,333	101,190	27,505	37
<b>TOTAL APPROPRIATIONS</b>		<b>439,196</b>	<b>488,052</b>	<b>562,264</b>	<b>576,004</b>	<b>599,999</b>	<b>37,735</b>	<b>7</b>
NET OF REVENUES/APPROPRIATIONS - FUND 140		(30,777)	(46,600)	54,809	38,569	0	(54,809)	(100)
BEGINNING FUND BALANCE		93,868	63,093	16,495	16,495	55,064	38,569	234
ENDING FUND BALANCE		63,093	16,495	71,304	55,064	55,064	(16,240)	(23)

**Village of Brown Deer  
North Shore Health Department Grant Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 141 - NSHD Grant Fund								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
141-000-35-4-50-10	MCH-Maternal/Child Health	14,916	13,213	13,156	14,538	14,538	1,382	11
141-000-35-4-50-15	Immunization Grant	14,260	10,598	13,973	14,565	14,565	592	4
141-000-35-4-50-20	Prevention Grant	4,658	3,506	6,480	0	4,889	(1,591)	(25)
141-000-35-4-50-30	Tobacco Control Board Grants-WI WINS	0	0	0	14,105	0	0	0
141-000-35-4-50-31	Tobacco Prevention	0	0	116,033	101,928	0	(116,033)	(100)
141-000-35-4-50-45	Public Health Preparedness	37,309	40,258	40,843	77,131	77,131	36,288	89
141-000-35-4-50-47	CRI NSHD	0	0	8,948	14,532	16,650	7,702	86
141-000-35-4-50-49	Lead	0	0	3,800	2,552	2,552	(1,248)	(33)
141-000-35-4-50-50	Environmental Consortia-Radon	2,500	0	2,500	2,500	0	(2,500)	(100)
141-000-35-4-50-60	Public Health Emergency Respon	37,055	0	0	0	0	0	0
141-000-35-4-50-70	Beach Water Grant	0	2,255	3,261	8,000	0	(3,261)	(100)
141-000-35-4-50-72	CHIP (Comm Health Improv Plan) Grant	0	0	0	0	5,000	5,000	0
Totals for dept 000-35-STATE GRANTS		110,698	69,830	208,994	249,851	135,325	(73,669)	(35)
TOTAL ESTIMATED REVENUES		110,698	69,830	208,994	249,851	135,325	(73,669)	(35)

**APPROPRIATIONS**

Dept 421-41-MCH

141-421-41-5-10-10	Salaries/Wages	7,932	5,488	5,680	5,680	5,800	120	2
141-421-41-5-15-10	WI Retirement	838	525	335	335	342	7	2
141-421-41-5-15-15	FICA	586	394	435	435	424	(11)	(3)
141-421-41-5-15-20	Group Insurance	1,296	911	1,000	1,000	1,000	0	0

**Village of Brown Deer  
North Shore Health Department Grant Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
141-421-41-5-39-70	Program Supplies & Expenses	3,060	4,433	4,390	4,390	5,518	1,128	26
141-421-41-5-53-30	Administrative Charges	1,204	1,462	1,316	1,454	1,454	138	10
<b>Totals for dept 421-41-MCH</b>		<b>14,916</b>	<b>13,213</b>	<b>13,156</b>	<b>13,294</b>	<b>14,538</b>	<b>1,382</b>	<b>11</b>
<b>Dept 422-41-IMM GRANT</b>								
141-422-41-5-10-10	Salaries/Wages	9,413	1,472	5,000	5,000	5,400	400	8
141-422-41-5-15-10	WI Retirement	962	151	295	295	319	24	8
141-422-41-5-15-15	FICA	678	112	385	385	394	9	2
141-422-41-5-15-20	Group Insurance	1,184	20	1,000	1,000	1,000	0	0
141-422-41-5-39-70	Program Supplies & Expenses	838	7,445	5,896	5,896	5,995	99	2
141-422-41-5-53-30	ADMINISTRATIVE CHARGES	1,185	1,397	1,397	1,457	1,457	60	4
<b>Totals for dept 422-41-IMM GRANT</b>		<b>14,260</b>	<b>10,597</b>	<b>13,973</b>	<b>14,033</b>	<b>14,565</b>	<b>592</b>	<b>4</b>
<b>Dept 423-41-PREVENTION</b>								
141-423-41-5-10-10	Salaries/Wages	2,104	924	3,900	0	3,000	(900)	(23)
141-423-41-5-15-10	WI Retirement	236	143	230	0	177	(53)	(23)
141-423-41-5-15-15	FICA	157	64	299	0	230	(69)	(23)
141-423-41-5-15-20	Group Insurance	101	204	1,000	0	100	(900)	(90)
141-423-41-5-39-70	Program Supplies & Expenses	1,515	1,451	403	0	893	490	122
141-423-41-5-53-30	Administrative Charges	545	720	648	0	489	(159)	(25)
<b>Totals for dept 423-41-PREVENTION</b>		<b>4,658</b>	<b>3,506</b>	<b>6,480</b>	<b>0</b>	<b>4,889</b>	<b>(1,591)</b>	<b>(25)</b>
<b>Dept 432-41-Tobacco Prevention</b>								
141-432-41-5-10-10	Salaries/Wages	0	0	4,000	4,000	0	(4,000)	(100)
141-432-41-5-15-10	WI Retirement	0	0	236	236	0	(236)	(100)
141-432-41-5-15-15	FICA	0	0	306	306	0	(306)	(100)
141-432-41-5-15-20	Group Insurance	0	0	300	300	0	(300)	(100)
141-432-41-5-39-70	Program Supplies & Expenses	0	0	99,588	3,588	0	(99,588)	(100)

**Village of Brown Deer  
North Shore Health Department Grant Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
141-432-41-5-39-71	TOBACCO SERVICES	0	0	0	96,000	0	0	0
141-432-41-5-53-30	Administrative Charges	0	0	11,603	11,603	0	(11,603)	(100)
<b>Totals for dept 432-41-Tobacco Prevention</b>		0	0	116,033	116,033	0	(116,033)	(100)
<b>Dept 442-41-PHP Preparedness</b>								
141-442-41-5-10-10	Salaries/Wages	8,025	7,797	27,030	43,615	43,615	16,585	61
141-442-41-5-15-10	WI Retirement	906	2,131	1,595	2,574	2,574	979	61
141-442-41-5-15-15	FICA	611	1,708	2,068	3,337	3,337	1,269	61
141-442-41-5-15-20	Group Insurance	459	2,311	1,000	2,000	2,000	1,000	100
141-442-41-5-39-70	Program Supplies & Expenses	15,496	22,133	5,066	17,892	17,892	12,826	253
141-442-41-5-39-80	Expenses related to PY Grant	0	7,532	0	0	0	0	0
141-442-41-5-53-30	Administrative Charges	3,141	4,178	4,084	7,713	7,713	3,629	89
<b>Totals for dept 442-41-PHP Preparedness</b>		28,638	47,790	40,843	77,131	77,131	36,288	89
<b>Dept 444-41-PHER</b>								
141-444-41-5-15-10	WI Retirement	2,985	0	0	0	0	0	0
141-444-41-5-15-15	FICA	2,041	0	0	0	0	0	0
141-444-41-5-15-20	Group Insurance	1,969	0	0	0	0	0	0
141-444-41-5-39-70	Program Supplies & Expenses	16,904	0	0	0	0	0	0
<b>Totals for dept 444-41-PHER</b>		23,899	0	0	0	0	0	0
<b>Dept 445-41-Enviro Cons</b>								
141-445-41-5-10-10	Salaries/Wages	1,795	0	1,250	1,250	0	(1,250)	(100)
141-445-41-5-15-10	WI Retirement	183	0	74	74	0	(74)	(100)
141-445-41-5-15-15	FICA	134	0	96	96	0	(96)	(100)
141-445-41-5-15-20	Group Insurance	388	0	200	200	0	(200)	(100)
141-445-41-5-39-70	Program Supplies & Expenses	0	0	630	630	0	(630)	(100)
141-445-41-5-53-30	Administrative Charges	0	0	250	250	0	(250)	(100)

**Village of Brown Deer  
North Shore Health Department Grant Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Totals for dept 445-41-Enviro Cons		2,500	0	2,500	2,500	0	(2,500)	(100)

Dept 446-41-ARRA								
141-446-41-5-10-10	Salaries/Wages	9,502	0	0	0	0	0	0
141-446-41-5-15-10	WI Retirement	828	0	0	0	0	0	0
141-446-41-5-15-15	FICA	572	0	0	0	0	0	0
141-446-41-5-15-20	Group Insurance	987	0	0	0	0	0	0
Totals for dept 446-41-ARRA		11,889	0	0	0	0	0	0

Dept 447-41								
141-447-41-5-10-10	Salaries/Wages	0	0	16,585	0	0	(16,585)	(100)
141-447-41-5-15-10	WI Retirement	0	0	979	0	0	(979)	(100)
141-447-41-5-15-15	FICA	0	0	1,269	0	0	(1,269)	(100)
141-447-41-5-15-20	Group Insurance	0	0	1,000	0	0	(1,000)	(100)
141-447-41-5-39-70	Program Supplies & Expenses	0	0	12,826	0	0	(12,826)	(100)
141-447-41-5-53-30	Administrative Charges	0	0	3,629	0	0	(3,629)	(100)
Totals for dept 447-41-		0	0	36,288	0	0	(36,288)	(100)

Dept 448-41-Beach Water								
141-448-41-5-10-10	Salaries/Wages	0	1,241	895	2,265	0	(895)	(100)
141-448-41-5-15-10	WI Retirement	0	71	53	154	0	(53)	(100)
141-448-41-5-15-15	FICA	0	99	68	199	0	(68)	(100)
141-448-41-5-15-20	Group Insurance	0	0	300	600	0	(300)	(100)
141-448-41-5-39-70	Program Supplies & Expenses	0	844	1,619	3,948	0	(1,619)	(100)
141-448-41-5-53-30	Administrative Charges	0	0	326	0	0	(326)	(100)
Totals for dept 448-41-Beach Water		0	2,255	3,261	7,166	0	(3,261)	(100)

Dept 450-41-Preparedness CRI

**Village of Brown Deer  
North Shore Health Department Grant Fund  
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GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
141-450-41-5-10-10	Salaries & Wages	0	0	3,980	5,950	5,300	1,320	33
141-450-41-5-15-10	WRS	0	0	235	351	313	78	33
141-450-41-5-15-15	FICA	0	0	305	456	387	82	27
141-450-41-5-15-20	Group Insurance	0	0	600	900	1,000	400	67
141-450-41-5-39-70	Program Supplies & Expenses	0	0	2,933	5,422	7,985	5,052	172
141-450-41-5-53-30	Administrative Charges	0	0	895	1,453	1,665	770	86
<b>Totals for dept 450-41-Preparedness CRI</b>		<b>0</b>	<b>0</b>	<b>8,948</b>	<b>14,532</b>	<b>16,650</b>	<b>7,702</b>	<b>86</b>
<b>Dept 451-41</b>								
141-451-41-5-10-10	Salaries & Wages	0	0	1,970	0	0	(1,970)	(100)
141-451-41-5-15-10	WRS	0	0	116	0	0	(116)	(100)
141-451-41-5-15-15	FICA	0	0	151	0	0	(151)	(100)
141-451-41-5-15-20	Group Insurance	0	0	300	0	0	(300)	(100)
<b>Totals for dept 451-41-</b>		<b>0</b>	<b>0</b>	<b>2,537</b>	<b>0</b>	<b>0</b>	<b>(2,537)</b>	<b>(100)</b>
<b>Dept 452-41-LEAD</b>								
141-452-41-5-10-10	Salaries & Wages	0	0	2,610	1,620	1,150	(1,460)	(56)
141-452-41-5-15-10	WRS	0	0	154	96	68	(86)	(56)
141-452-41-5-15-15	FICA	0	0	200	124	84	(116)	(58)
141-452-41-5-15-20	Group Insurance	0	0	200	100	200	0	0
141-452-41-5-39-70	Program Supplies & Expenses	0	0	256	357	795	539	211
141-452-41-5-53-30	Administrative Charges	0	0	380	255	255	(125)	(33)
<b>Totals for dept 452-41-LEAD</b>		<b>0</b>	<b>0</b>	<b>3,800</b>	<b>2,552</b>	<b>2,552</b>	<b>(1,248)</b>	<b>(33)</b>
<b>Dept 453-41-CHIP Grant Expenses</b>								
141-453-41-5-10-10	Salaries/Wages	0	0	0	0	2,685	2,685	0
141-453-41-5-15-10	WI Retirement	0	0	0	0	159	159	0
141-453-41-5-15-15	FICA	0	0	0	0	206	206	0

**Village of Brown Deer  
North Shore Health Department Grant Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
141-453-41-5-15-20	Group Insurance	0	0	0	0	200	200	0
141-453-41-5-39-70	Program Supplies & Expenses	0	0	0	0	1,750	1,750	0
<b>Totals for dept 453-41-CHIP Grant Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>100,760</b>	<b>77,361</b>	<b>247,819</b>	<b>247,241</b>	<b>135,325</b>	<b>(112,494)</b>	<b>(45)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 141</b>		<b>9,938</b>	<b>(7,531)</b>	<b>(38,825)</b>	<b>2,610</b>	<b>0</b>	<b>38,825</b>	<b>(100)</b>
BEGINNING FUND BALANCE		0	8,671	1,139	1,139	3,749	2,610	229
ENDING FUND BALANCE		9,938	1,139	(37,686)	3,749	3,749	41,435	(110)

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Library Fund**

**PROGRAM MANAGER:** Library Director

**PROGRAM DESCRIPTION:**

The Brown Deer Public Library provides educational, informational, recreational, and cultural materials and services to those who live or work in Brown Deer as well as other Milwaukee County Federated Library System patrons. To this end the Library assembles, preserves and makes available 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. The Library is open to the public 50 hours per week during the winter and 46 hours per week during the summer.

**SERVICES PROVIDED:**

**📚 Books, AV items, E-books, Databases**

- 78,137 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
- 8,573 audio-visual items (including Music CDs, Audiobooks on CD & Cassette , educational and entertainment films on DVD and videocassette)
- Access to 38,049 e-books and downloadable materials
- Access to 45 informational databases

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

- 7 newspapers (*Milwaukee Journal-Sentinel, Chicago Tribune, Wall Street Journal, New York Times, USA Today, Milwaukee Business Journal, Barron's*).
- 70 general interest magazine subscriptions
- 5 professional journal subscriptions (review & selection sources)

**📚 Children's services**

- Year-round pre-school story hours 2 times per week
- Year-round Family Movie night programs
- Children's Summer Reading Program
- Young Adult/Teen Summer Reading Program
- 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 12 public access PCs
- Access to a networked B&W/Color printer and a public-use B&W/Color 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 and other social media sites
- Provide WiFi access throughout the building

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**Library Fund**

**✚ Adult Services**

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

**✚ Technical Services**

- Acquiring and cataloging new materials; labeling and preparing items for 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:**

	2011	2012 Est.	2012	2013
Position (FTE)	Actual	Actual	Budget	Budget
Library Director	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00
Youth Services Librarian	0.75	0.75	0.75	0.75
Reference Librarians	1.00	1.00	1.00	1.00
Library Technical Assistant	1.00	1.00	1.00	1.00
Library Assistants	3.84	3.84	3.84	3.84
Student pages (temporary)	1.26	1.26	1.26	1.26
<b>Total</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>

\*\*\* Staffing levels remain the same from 2012 to 2013 unless service hours are cut.

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**Library Fund**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008	2009	2010	2011 Actual	2012 Est.	2013
	Actual	Actual	Actual		Actual	Budget
Circulation	235,265	246,373	241,399	243,279	245,000	245,000
Summer reading program participants	225	350	400	754	800	800
Book collection size	75,781	76,836	77,016	78,137	79,137	79,137
AV collection size (DVDs, CDs, .etc)	9,053	9,163	9,524	8,573	9,573	9,573
Magazine subscriptions	163	150	140	82	82	82
Library sponsored-programs	65	93	106	110	110	110
Building usage	128,942	133,792	134,154	132,978	134,154	134,154

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Circulation	\$ 2.55	\$ 2.39	\$ 2.39	\$ 2.36	\$ 2.36	\$ 2.41
Efficient Municipal Gov't	Cost per Material Collection	\$ 7.05	\$ 6.84	\$ 6.66	\$ 6.61	\$ 6.51	\$ 6.64
Cost per capita	Operating costs	\$ 51.19	\$ 50.31	\$ 49.37	\$ 47.79	\$ 48.19	\$ 49.16

**OBJECTIVES ACCOMPLISHED IN 2012**

- ✚ Increased the number of public access PCs to a total of 20 through our participation in the second round of the Gates Foundation Online Opportunity Grant.
- ✚ Provided 4 computer training workshops geared towards familiarizing library users with online resources available through CountyCat and introductory e-mail and database searching.
- ✚ Completed installation of new HVAC system (CIP project)
- ✚ Implemented new phone system as part of the Village-wide upgrade
- ✚ Completed several building improvement projects as a result of Bond Proceeds Funding: Among them are:
  - New Circulation & Staff PCs
  - New lighting throughout building

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**Library Fund**

- Replaced all plumbing fixtures throughout building
- Installed new back door
- Painted building (exterior & interior)
- Replaced back-up Generator
- Replaced fence around AC/Generator area
- Acquired new book, media and periodical display fixtures
- Replaced Community Room chairs

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Sidewalk/front entry walkway replacement/upgrade (joint project with DPW)
- ✚ New street sign (joint project with Community Services)
- ✚ Increase the number of PC training sessions from 4 to 8
- ✚ Begin the process of preparing for RFID implementation

**BUDGET SUMMARY:**

- ✚ The reciprocal borrowing payment from MCFLS for 2013 will be \$113,386, with is an 11% reduction from 2012. This is the 4th consecutive year that our reciprocal borrowing payment from MCFLS has decreased.
- ✚ The 2013 budget assumes the same level of tax levy funding from the Village as 2011 and 2012 and holds the same service hours and staffing levels, however the Library would operate in a significant deficit of \$35,155.

Village of Brown Deer

Library Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 151 - Library Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
151-000-11-4-00-10	General Property Taxes	381,599	385,346	385,346	385,346	385,346	0	0
Totals for dept 000-11-TAXES		381,599	385,346	385,346	385,346	385,346	0	0
Dept 000-67-PARKS & CULTURE/RECREATION								
151-000-67-4-10-10	Photocopies	4,704	5,046	3,500	5,000	5,000	1,500	43
151-000-67-4-10-20	Library-Fines	24,274	23,307	21,000	21,000	22,000	1,000	5
151-000-67-4-10-30	Sale of Materials	1,287	1,085	2,000	2,000	2,000	0	0
151-000-67-4-10-40	Lost Material Charges	3,864	1,259	10,000	10,000	10,000	0	0
Totals for dept 000-67-PARKS & CULTURE/RECREATION		34,129	30,697	36,500	38,000	39,000	2,500	7
Dept 000-73-INTERGOVERNMENTAL CHARGES								
151-000-73-4-60-10	MCFLS-Reciprocal Borrowing	140,779	134,571	127,851	128,072	113,386	(14,465)	(11)
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		140,779	134,571	127,851	128,072	113,386	(14,465)	(11)
Dept 000-81-INTEREST INCOME								
151-000-81-4-00-10	Investment Interest	4,411	2,800	5,000	5,000	5,000	0	0
Totals for dept 000-81-INTEREST INCOME		4,411	2,800	5,000	5,000	5,000	0	0
Dept 000-84-INSURANCE RECOVERIES								
151-000-84-4-00-50	Insurance Recovery-Prop Damage	0	0	24,000	0	0	(24,000)	(100)
Totals for dept 000-84-INSURANCE RECOVERIES		0	0	24,000	0	0	(24,000)	(100)
Dept 000-85-DONATIONS								

Village of Brown Deer

Library Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
151-000-85-4-50-10	Donations - Library	12,213	8,512	0	8,500	12,000	12,000	0
Totals for dept 000-85-DONATIONS		12,213	8,512	0	8,500	12,000	12,000	0
TOTAL ESTIMATED REVENUES		573,131	561,926	578,697	564,918	554,732	(23,965)	(4)

APPROPRIATIONS

Dept 510-51								
151-510-51-5-10-10	Salaries/Wages	306,812	313,117	321,631	321,631	325,062	3,431	1
151-510-51-5-15-10	WI Retirement	33,188	28,079	18,976	18,976	20,452	1,476	8
151-510-51-5-15-15	FICA	22,192	22,798	24,604	24,604	24,867	263	1
151-510-51-5-15-20	Group Insurance	62,423	58,097	65,960	65,960	61,918	(4,042)	(6)
151-510-51-5-15-25	Workers Comp Insurance	870	952	0	0	0	0	0
151-510-51-5-20-35	Technical Services	2,512	1,826	4,000	4,000	4,000	0	0
151-510-51-5-20-40	Printing Services	4,079	3,356	3,000	3,000	3,000	0	0
151-510-51-5-24-10	Equipment Maintenance Services	14,463	20,758	15,632	19,286	16,534	902	6
151-510-51-5-30-10	Office Supplies, Equip & Exp	6,316	7,530	5,500	5,500	5,500	0	0
151-510-51-5-30-15	Postage & Mailing	769	456	800	800	800	0	0
151-510-51-5-30-20	Communications	3,466	1,842	3,000	3,000	3,000	0	0
151-510-51-5-45-10	Professional Memberships	501	526	500	500	500	0	0
151-510-51-5-45-20	Professional Publications	528	0	0	0	0	0	0
151-510-51-5-45-30	Professional Training	506	297	730	730	730	0	0
151-510-51-5-45-40	Mileage Reimbursement	480	703	700	700	700	0	0
Totals for dept 510-51-		459,105	460,337	465,033	468,687	467,063	2,030	0

Dept 511-51								
151-511-51-5-35-40	Equip Repair/Maint Supplies	2,579	1,118	2,500	2,500	2,500	0	0
151-511-51-5-38-10	Periodicals	5,073	5,476	3,400	3,400	3,400	0	0

Village of Brown Deer

Library Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
151-511-51-5-38-15	Books	53,901	50,693	48,574	48,574	48,574	0	0
151-511-51-5-38-20	Audio/Visual	8,246	9,507	11,000	11,000	11,000	0	0
151-511-51-5-38-30	Donation Expenditures	1,308	669	0	0	0	0	0
151-511-51-5-38-40	Library Programming	1,588	2,210	2,000	2,000	2,000	0	0
Totals for dept 511-51-		72,695	69,673	67,474	67,474	67,474	0	0
Dept 512-51								
151-512-51-5-22-10	Natural Gas/Electric Service	20,038	21,163	19,000	19,000	17,000	(2,000)	(11)
151-512-51-5-22-20	Sewer/Water Services	886	909	775	775	775	0	0
151-512-51-5-23-10	Cleaning Services	13,800	13,800	13,800	13,800	13,800	0	0
151-512-51-5-23-15	Building Maint/Repair Services	9,610	7,072	6,000	6,000	6,000	0	0
151-512-51-5-35-10	Building Supplies	927	533	2,500	2,500	2,500	0	0
Totals for dept 512-51-		45,261	43,477	42,075	42,075	40,075	(2,000)	(5)
Dept 512-92								
151-512-92-5-40-10	Transfer to Capital Imprvmt	0	0	28,610	0	0	(28,610)	(100)
Totals for dept 512-92-		0	0	28,610	0	0	(28,610)	(100)
TOTAL APPROPRIATIONS		577,061	573,487	603,192	578,236	574,612	(28,580)	(5)
NET OF REVENUES/APPROPRIATIONS - FUND 151		(3,930)	(11,561)	(24,495)	(13,318)	(19,880)	4,615	(19)
BEGINNING FUND BALANCE		139,934	136,004	124,445	124,445	111,127	(13,318)	(11)
ENDING FUND BALANCE		136,004	124,445	99,950	111,127	91,247	(8,703)	(9)

FUND BALANCE AS A PERCENTAGE OF EXPENDITURES

16.57%

15.88%

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**Village Park and Pond Fund**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

The Village of Brown Deer's Park and Pond Fund provides for maintenance and operation of the Village's park and pond facilities. The Village operates 2 park facilities, FairyChasmPark and the VillagePark 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
- ✚ FairyChasmPark 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:**

	2011	2012 Est.	2012	2013
Position (FTE)	Actual	Actual	Budget	Budget
✚ Park and Pond Manager	0.22	0.22	0.22	0.22
✚ Park maintenance	0.23	0.23	0.23	0.23
✚ Lifeguards	1.25	1.25	1.25	1.25
✚ Attendants	0.67	0.67	0.67	0.67
Total	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>

\*\*\* Staffing levels remain the same from 2012 to 2013.

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**Village Park and Pond Fund**

**DEPARTMENT ACTIVITY MEASURES:**

Activity			2010	2011	2012 Est.	2013
	2008 Actual	2009 Actual	Actual	Actual	Actual	Budget
Open pond days	54	60	63	63	67	70
Pavilion rental permits	50	59	56	48	55	50
Soccer field rentals	16 wks	16 wks	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14-16 wks	14-16 wks	14-16 wks	14-16 wks	14-16 wks

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per day open	\$ 1,235.24	\$ 1,394.03	\$ 1,084.79	\$ 1,130.35	\$ 1,205.98	\$ 1,120.21
Cost per capita	Operating costs	\$ 6.52	\$ 8.02	\$ 7.22	\$ 6.83	\$ 7.66	\$ 7.64

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Maintain 2 park shelters, new play structure. Park shelters were painted
- ✚ Research beach improvements for the pond.
- ✚ Analysis and inspection of pond platform was completed by Ayres and Associates.
- ✚ Continue working with the Community Services Department on the completion of the Village's Park and Open Space Plan.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Maintain 2 park shelters, play structures at Village Park and Fairy Chasm Park.
- ✚ Research beach improvements for the pond.
- ✚ Replace Pond platform

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**Village Park and Pond Fund**

- ✚ Research additional program offerings during pond hours within the facility.

**BUDGET SUMMARY:**

- ✚ The 2013 budget keeps the tax levy support remains at the 2012 level of \$47,500.
- ✚ The 2013 budget reflects a deficit of \$5,768. Staff will monitor expenditures through 2013 to reduce or eliminate the deficit if possible.
- ✚ If levy support were to be cut the days the Pond is open will be reduced from 70 days open down to between 60-65 days open.

**Village of Brown Deer  
Village Park and Pond Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 152 - Village Park & Pond Fund								
<b>ESTIMATED REVENUES</b>								
Dept 000-11-TAXES								
152-000-11-4-00-10	General Property Taxes	50,001	47,500	47,500	47,500	47,500	0	0
<b>Totals for dept 000-11-TAXES</b>		<b>50,001</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>	<b>0</b>	<b>0</b>
Dept 000-67-PARKS & CULTURE/RECREATION								
152-000-67-4-20-10	Fairy Chasm Park Permits	1,040	1,520	1,800	1,200	1,500	(300)	(17)
152-000-67-4-20-20	Village Park Permits	4,475	4,163	4,576	4,570	4,785	209	5
152-000-67-4-20-50	Other Charges	0	273	0	250	0	0	0
152-000-67-4-34-10	Pond Admissions	19,911	19,868	17,500	21,838	19,000	1,500	9
152-000-67-4-34-20	Pond Memberships	3,962	3,563	4,759	5,451	5,200	441	9
152-000-67-4-34-30	Concession Sales	7,508	7,714	7,000	7,821	7,500	500	7
<b>Totals for dept 000-67-PARKS &amp; CULTURE/RECREATION</b>		<b>36,896</b>	<b>37,101</b>	<b>35,635</b>	<b>41,130</b>	<b>37,985</b>	<b>2,350</b>	<b>7</b>
Dept 000-81-INTEREST INCOME								
152-000-81-4-00-10	Investment Interest	952	636	950	200	402	(548)	(58)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>952</b>	<b>636</b>	<b>950</b>	<b>200</b>	<b>402</b>	<b>(548)</b>	<b>(58)</b>
Dept 000-92-TRANSFER FROM OTHER FUNDS								
152-000-92-4-10-00	Transfer from General Fund	3,152	0	0	0	0	0	0
<b>Totals for dept 000-92-TRANSFER FROM OTHER FUNDS</b>		<b>3,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>91,001</b>	<b>85,237</b>	<b>84,085</b>	<b>88,830</b>	<b>85,887</b>	<b>1,802</b>	<b>2</b>

**APPROPRIATIONS**

Dept 520-52

**Village of Brown Deer  
Village Park and Pond Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
152-520-52-5-11-25	Program Salaries-Park & Pond	34,538	35,405	41,420	37,131	37,000	(4,420)	(11)
152-520-52-5-15-15	FICA	2,642	2,708	3,169	2,841	2,830	(339)	(11)
152-520-52-5-22-10	Natural Gas/Electric Service	3,751	6,662	3,600	3,164	3,500	(100)	(3)
152-520-52-5-22-20	Sewer/Water Services	3,514	2,813	4,000	3,500	3,800	(200)	(5)
152-520-52-5-35-10	Building Supplies	0	221	750	500	750	0	0
152-520-52-5-35-40	Equip Repair/Maint Supplies	1,217	140	1,200	750	1,200	0	0
152-520-52-5-37-10	Operation Materials	19,115	21,710	18,750	20,750	23,835	5,085	27
152-520-52-5-39-70	Program Supplies & Expenses	3,565	4,032	4,500	5,813	4,500	0	0
152-520-52-5-80-10	New/Replace Equipment	0	2,933	1,000	0	1,000	0	0
<b>Totals for dept 520-52-</b>		<b>68,342</b>	<b>76,624</b>	<b>78,389</b>	<b>74,449</b>	<b>78,415</b>	<b>26</b>	<b>0</b>
Dept 521-52								
152-521-52-5-11-25	Program Salaries-Fairy Chasm	3,322	3,565	4,275	4,500	4,275	0	0
152-521-52-5-15-15	FICA	254	273	327	344	344	17	5
152-521-52-5-22-10	Natural Gas/Electric Service	323	321	400	305	350	(50)	(13)
152-521-52-5-22-20	Sewer/Water Services	700	713	900	750	750	(150)	(17)
152-521-52-5-23-20	Turf Maintenance	2,822	2,822	2,969	2,906	2,822	(147)	(5)
152-521-52-5-35-40	Equip Repair/Maint Supplies	8,609	2,342	4,700	3,800	4,700	0	0
152-521-52-5-80-10	New/Replace Equipment	70	0	0	0	0	0	0
<b>Totals for dept 521-52-</b>		<b>16,100</b>	<b>10,036</b>	<b>13,571</b>	<b>12,605</b>	<b>13,241</b>	<b>(330)</b>	<b>(2)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>84,442</b>	<b>86,660</b>	<b>91,960</b>	<b>87,054</b>	<b>91,656</b>	<b>(304)</b>	<b>(0)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 152</b>		<b>6,559</b>	<b>(1,423)</b>	<b>(7,875)</b>	<b>1,776</b>	<b>(5,769)</b>	<b>2,106</b>	<b>(27)</b>
<b>BEGINNING FUND BALANCE</b>		<b>41,069</b>	<b>47,628</b>	<b>46,206</b>	<b>46,206</b>	<b>47,982</b>	<b>1,776</b>	<b>4</b>
<b>ENDING FUND BALANCE</b>		<b>47,628</b>	<b>46,206</b>	<b>38,331</b>	<b>47,982</b>	<b>42,213</b>	<b>3,882</b>	<b>10</b>

FUND BALANCE AS A PERCENTAGE OF EXPENDITURES

41.68%

46.06%

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**Park and Recreation Program Fund**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

**STAFFING:**

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

**ACTIVITY MEASURES:**

The Park and Recreation Program Fund administer the following programs:

Activity	2008 Participants	2009 Participants	2010 Participants	2011 Participants	2012 Est. Participants	2013 Participants
Adult Sports Leagues:						
Men's Softball League	7 Teams	8 Teams	7 Teams	8 Teams	8 Teams	8 Teams
Women's Softball League	6 Teams	5 Teams	5 Teams	5 Teams	5 Teams	8 Teams
Volleyball Leagues	5 Teams	5 Teams	6 Teams	5 Teams	6 Teams	6 Teams

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

**Park and Recreation Program Fund**

Activity	2008 Participants	2009 Participants	2010 Participants	2011 Participants	2012 Est. Participants	2013 Budgeted Participants
<b>Adult Instruction Programs:</b>						
Ballroom Dance	124	126	79	67	13	50-70
Dance Aerobics	174	155	117	153	122	150-175
Golf Lessons	20	14	19	low enrollment	9	10-25
Sheepshead Tournament	28	33	38	25	22	40
Toning with Hand Weights	71	73	72	80	63	60-80
Yoga	264	257	234	169	169	175-225
Zumba	116	141	161	251	337	250-325
<b>Youth Instruction Programs</b>						
Academy of Dance	22	32	41	22	23	20-35
Arts and Crafts	21	27	16	19	low enrollment	20-30
Babysitter Training	21	19	17	12	10	10-20
Drama	low enrollment	11	12	16	14	15-25
Early Release			49	80	203	50-100
Kids Ltd.	331	326	246	250	136	200-300
Mikrosoccer	37	21	41	56	57	20-40
Summer Music	13	7	low enrollment	12	low enrollment	10
Summer Playground	53	89	61	67	77	75-125
T-Ball Instruction	18	27	25	40	25	15-30
Track and Field	20	13	18	26	low enrollment	15-25
Volleyball Skills / Team Camp	51	16	17	low enrollment	low enrollment	30-50
Youth Soccer Clinic	27	33	34	37	24	30-40
Youth Sports Club	33	35	18	18	15	20-30
Youth Tennis Lessons	53	54	45	35	40	35-55
<b>Aquatics Programs</b>						
Open Swim	106	120	76	130	83	75-125
Swim Lessons	495	588	425	438	448	375-475
Lifeguard Training	17	10	8	11	4	12-Jun
<b>Adult/Youth Programs</b>						
Guitar Lessons	0	12	low enrollment	7	low enrollment	10-15
Digital Camera	24	25	14	14	9	15-30
<b>Senior Programs</b>						
AARP Driving Safety	18	14	12	low enrollment	16	10-25
Senior Exercise	101	113	130	134	148	80-125

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

**Park and Recreation Program Fund**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per adult participant	\$ 80.18	\$ 78.31	\$ 93.71	\$ 88.38	\$ 75.58	\$ 105.43
Efficient Municipal Gov't	Cost per youth participant	\$ 71.32	\$ 64.62	\$ 84.47	\$ 80.52	\$ 70.15	\$ 102.88
Cost per capita	Operating costs	\$ 7.28	\$ 7.22	\$ 7.70	\$ 7.40	\$ 8.50	\$ 8.15

**OBJECTIVES ACCOMPLISHED IN 2012:**

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

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**BUDGET SUMMARY:**

- ✚ The 2012 budget is on pace to operate with a surplus of \$1,068.
- ✚ The 2013 budget shows the fund operating with a very small deficit. Staff will make an effort to reduce overall expenditures where it permits throughout 2013.

**Village of Brown Deer  
Recreation Program Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 153 - Recreation Program Fund</b>								
<b>ESTIMATED REVENUES</b>								
<b>Dept 000-67-PARKS &amp; CULTURE/RECREATION</b>								
153-000-67-4-30-20	Adult Sport Leagues	5,398	5,926	6,860	5,614	6,860	0	0
153-000-67-4-30-25	Adult Instruction	25,686	23,966	24,209	16,890	24,209	0	0
153-000-67-4-30-30	Youth Instruction	29,612	30,452	33,000	24,750	33,000	0	0
153-000-67-4-30-35	Community Programs	1,858	1,598	2,350	1,620	2,000	(350)	(15)
153-000-67-4-30-40	Aquatic Program	18,734	21,635	25,510	18,500	22,430	(3,080)	(12)
153-000-67-4-30-45	Senior Programs	2,514	1,458	2,200	1,400	2,200	0	0
153-000-67-4-30-50	Other Program Charges	15	0	0	0	0	0	0
<b>Totals for dept 000-67-PARKS &amp; CULTURE/RECREATION</b>		<b>83,817</b>	<b>85,035</b>	<b>94,129</b>	<b>68,774</b>	<b>90,699</b>	<b>(3,430)</b>	<b>(4)</b>
<b>Dept 000-81-INTEREST INCOME</b>								
153-000-81-4-00-10	Investment Interest	785	459	785	120	150	(635)	(81)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>785</b>	<b>459</b>	<b>785</b>	<b>120</b>	<b>150</b>	<b>(635)</b>	<b>(81)</b>
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
153-000-82-4-00-30	Fund Raising Programs	5,694	7,770	6,280	7,500	6,280	0	0
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>5,694</b>	<b>7,770</b>	<b>6,280</b>	<b>7,500</b>	<b>6,280</b>	<b>0</b>	<b>0</b>
<b>Dept 000-85-DONATIONS</b>								
153-000-85-4-53-10	Donations - Rec Programs	375	500	500	250	250	(250)	(50)
<b>Totals for dept 000-85-DONATIONS</b>		<b>375</b>	<b>500</b>	<b>500</b>	<b>250</b>	<b>250</b>	<b>(250)</b>	<b>(50)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>90,671</b>	<b>93,764</b>	<b>101,694</b>	<b>76,644</b>	<b>97,379</b>	<b>(4,315)</b>	<b>(4)</b>

**Village of Brown Deer  
Recreation Program Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>APPROPRIATIONS</b>								
<b>Dept 000-53</b>								
153-000-53-5-11-10	Part-time/Temporary	3,960	3,618	4,000	40	2,500	(1,500)	(38)
153-000-53-5-11-25	Program Salaries-Reg/Bldg Sup	3,276	2,541	3,300	2,600	3,300	0	0
153-000-53-5-15-10	WRS Retirement	570	501	200	400	0	(200)	(100)
153-000-53-5-15-15	FICA	554	471	558	230	444	(114)	(20)
153-000-53-5-30-40	Public Notices/Advertising	1,357	998	500	500	1,000	500	100
153-000-53-5-39-70	Fund Raising Supplies & Exp	6,474	7,385	5,901	7,150	5,900	(1)	(0)
153-000-53-5-39-75	Miscellaneous Supplies & Expen	0	0	750	200	750	0	0
<b>Totals for dept 000-53-</b>		<b>16,191</b>	<b>15,514</b>	<b>15,209</b>	<b>11,120</b>	<b>13,894</b>	<b>(1,315)</b>	<b>(9)</b>
<b>Dept 541-53</b>								
153-541-53-5-11-25	Program Salaries-Adult Sport	2,405	2,819	3,350	2,900	3,350	0	0
153-541-53-5-15-15	FICA	184	216	258	222	258	0	0
153-541-53-5-39-70	Program Supplies & Expenses	1,366	995	1,725	1,025	1,725	0	0
<b>Totals for dept 541-53-</b>		<b>3,955</b>	<b>4,030</b>	<b>5,333</b>	<b>4,147</b>	<b>5,333</b>	<b>0</b>	<b>0</b>
<b>Dept 542-53</b>								
153-542-53-5-11-25	Program Salaries-Adult Inst	18,683	17,324	17,476	15,209	17,476	0	0
153-542-53-5-15-15	FICA	1,429	1,325	1,337	1,164	1,337	0	0
153-542-53-5-39-70	Program Supplies & Expenses	607	464	495	675	500	5	1
<b>Totals for dept 542-53-</b>		<b>20,719</b>	<b>19,113</b>	<b>19,308</b>	<b>17,048</b>	<b>19,313</b>	<b>5</b>	<b>0</b>
<b>Dept 543-53</b>								
153-543-53-5-11-25	Program Salaries-Youth Inst	17,323	20,342	20,426	18,750	20,426	0	0
153-543-53-5-15-10	WRS Retirement	9	0	0	0	0	0	0
153-543-53-5-15-15	FICA	1,325	1,501	0	1,434	1,563	1,563	0
153-543-53-5-38-30	Donation Expenditures	0	0	1,562	0	0	(1,562)	(100)

**Village of Brown Deer  
Recreation Program Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
153-543-53-5-39-70	Program Supplies & Expenses	12,569	10,423	10,250	5,700	10,250	0	0
Totals for dept 543-53-		31,226	32,266	32,238	25,884	32,239	1	0
<b>Dept 544-53</b>								
153-544-53-5-11-25	Program Salaries-Comm Prog	711	829	1,728	1,049	1,728	0	0
153-544-53-5-15-15	FICA	54	63	132	80	132	0	0
153-544-53-5-39-70	Program Supplies & Expenses	53	295	300	62	300	0	0
Totals for dept 544-53-		818	1,187	2,160	1,191	2,160	0	0
<b>Dept 545-53</b>								
153-545-53-5-11-25	Program Salaries-Aquatic	11,514	15,410	20,500	13,069	18,173	(2,327)	(11)
153-545-53-5-15-15	FICA	879	1,180	1,568	1,000	1,390	(178)	(11)
153-545-53-5-39-70	Program Supplies & Expenses	1,108	1,760	1,760	750	1,200	(560)	(32)
Totals for dept 545-53-		13,501	18,350	23,828	14,819	20,763	(3,065)	(13)
<b>Dept 546-53</b>								
153-546-53-5-11-25	Program Salaries-Senior	3,241	860	3,608	880	3,608	0	0
153-546-53-5-15-15	FICA	248	66	276	67	276	0	0
153-546-53-5-39-70	Program Supplies & Expenses	65	0	0	50	150	150	0
Totals for dept 546-53-		3,554	926	3,884	997	4,034	150	4
<b>TOTAL APPROPRIATIONS</b>		<b>89,964</b>	<b>91,386</b>	<b>101,960</b>	<b>75,206</b>	<b>97,736</b>	<b>(4,224)</b>	<b>(4)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 153</b>		<b>707</b>	<b>2,378</b>	<b>(266)</b>	<b>1,438</b>	<b>(357)</b>	<b>(91)</b>	<b>34</b>
BEGINNING FUND BALANCE		39,666	40,372	42,750	42,750	44,188	1,438	3
ENDING FUND BALANCE		40,372	42,750	42,750	44,188	43,831	1,347	3
FUND BALANCE AS A PERCENTAGE OF EXPENDITURES				41.93%	44.85%			

**Village of Brown Deer  
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**July 4<sup>th</sup> Program Fund**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Raffle tickets sold	1959	2371	1700	2607	2334	2700
Fireworks duration	35 Min	30 Min	30 Min	30 Min	30 Min	30 Min
Parade units	67	63	68	63	59	60
Volunteers participating	82	85	80	77	75	80

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

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

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Cost per capita	Operating costs	\$ 2.42	\$ 2.23	\$ 2.08	\$ 3.03	\$ 3.16	\$ 3.16

**OBJECTIVES ACCOMPLISHED IN 2012:**

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

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**BUDGET SUMMARY:**

- ✚ The 2013 budget revenues and expenditures are the same as the 2012 budget.
- ✚ The Kass family has agreed to fund the 2013 fireworks show for the amount of 16,000.

**Village of Brown Deer  
July 4th Program Fund  
VILLAGE OF BROWN DEER**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 154 - 4th of July Fund</b>								
<b>ESTIMATED REVENUES</b>								
<b>Dept 000-11-TAXES</b>								
154-000-11-4-00-10	General Property Taxes	2,000	0	0	0	0	0	0
<b>Totals for dept 000-11-TAXES</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 000-67-PARKS &amp; CULTURE/RECREATION</b>								
154-000-67-4-41-10	4th of July Sales	7,534	8,666	8,800	5,603	8,800	0	0
154-000-67-4-41-20	Raffle Ticket Sales	1,703	2,607	2,700	2,334	2,700	0	0
<b>Totals for dept 000-67-PARKS &amp; CULTURE/RECREATION</b>		<b>9,237</b>	<b>11,273</b>	<b>11,500</b>	<b>7,937</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
<b>Dept 000-81-INTEREST INCOME</b>								
154-000-81-4-00-10	Investment Interest	281	230	250	126	250	0	0
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>281</b>	<b>230</b>	<b>250</b>	<b>126</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
154-000-82-4-00-50	Miscellaneous Revenue	150	314	450	0	450	0	0
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>150</b>	<b>314</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>
<b>Dept 000-85-DONATIONS</b>								
154-000-85-4-54-10	Donations - 4th of July	20,294	30,228	29,000	28,092	29,000	0	0
<b>Totals for dept 000-85-DONATIONS</b>		<b>20,294</b>	<b>30,228</b>	<b>29,000</b>	<b>28,092</b>	<b>29,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>31,962</b>	<b>42,045</b>	<b>41,200</b>	<b>36,155</b>	<b>41,200</b>	<b>0</b>	<b>0</b>

**Village of Brown Deer  
July 4th Program Fund  
VILLAGE OF BROWN DEER**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>APPROPRIATIONS</b>								
<b>Dept 000-53</b>								
154-000-53-5-11-25	Program Salaries-4th of July	732	541	923	316	923	0	0
154-000-53-5-15-15	FICA	56	41	77	24	77	0	0
154-000-53-5-20-40	Printing Services	2,166	1,802	2,250	2,079	2,250	0	0
154-000-53-5-39-70	Program Supplies & Expenses	5,317	8,924	9,000	8,640	9,000	0	0
154-000-53-5-40-10	Fireworks	7,975	16,000	16,000	16,000	16,000	0	0
154-000-53-5-40-15	Parade & Awards	5,408	5,700	6,000	7,120	6,000	0	0
154-000-53-5-40-20	Entertainment	900	1,070	1,500	1,070	1,500	0	0
154-000-53-5-40-25	Raffle Supplies & Expenses	325	625	625	600	625	0	0
154-000-53-5-40-50	Misc/Transfer to Reserves	203	309	0	209	0	0	0
154-000-53-5-51-50	Insurance Expense	1,236	1,392	1,500	1,407	1,500	0	0
<b>Totals for dept 000-53-</b>		<b>24,318</b>	<b>36,404</b>	<b>37,875</b>	<b>37,465</b>	<b>37,875</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>24,318</b>	<b>36,404</b>	<b>37,875</b>	<b>37,465</b>	<b>37,875</b>	<b>0</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 154</b>		<b>7,644</b>	<b>5,641</b>	<b>3,325</b>	<b>(1,310)</b>	<b>3,325</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>		<b>12,518</b>	<b>20,162</b>	<b>25,802</b>	<b>25,802</b>	<b>24,492</b>	<b>(1,310)</b>	<b>(5)</b>
<b>ENDING FUND BALANCE</b>		<b>20,162</b>	<b>25,802</b>	<b>29,127</b>	<b>24,492</b>	<b>27,817</b>	<b>(1,310)</b>	<b>(4)</b>
<b>FUND BALANCE AS A PERCENTAGE OF EXPENDITURES</b>				<b>76.90%</b>			<b>73.44%</b>	

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For the Fiscal Year Beginning January 1, 2013

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**Street Lighting - Special Assessment Funds**

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

**PROGRAM DESCRIPTION:**

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

All Special Assessment Funds have developed fund balance reserves. These reserve funds are intended to be utilized when street light poles need to be replaced or substantial upgrades to equipment need to be made. The Village's Fund Balance Policy states that the fund balance should be equal to the current replacement cost of the street lighting systems. Given that directive, the 2012 special assessment charges for each street lighting system were determined as follows:



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



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



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

The first page summarizes the totals for all of the Special Assessment Funds. Individual Special Assessment Fund history and 2013 budget amounts are shown following the consolidated page. The bottom of each page also shows the estimated replacement cost for that lighting system and the difference between the current fund balance reserves and the estimated system value.

**Village of Brown Deer  
Street Lighting Fund Summary  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>ESTIMATED REVENUES</b>								
	Street Lighting	33,068	38,684	32,202	32,083	38,553	6,351	0
	Investment Interest	3,057	1,751	1,605	490	560	(1,045)	(1)
	Miscellaneous Revenue	1,225	841	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>37,350</b>	<b>41,276</b>	<b>33,807</b>	<b>32,573</b>	<b>39,113</b>	<b>5,306</b>	<b>0</b>
<b>APPROPRIATIONS</b>								
	Natural Gas/Electric Service	19,709	19,700	19,901	19,402	19,809	(92)	(0)
	Street Lighting Maint Services	26,343	9,714	9,534	5,097	15,741	6,207	1
	Administration Services	6,000	6,000	3,782	3,500	3,000	(782)	(0)
<b>TOTAL APPROPRIATIONS</b>		<b>52,052</b>	<b>35,414</b>	<b>33,217</b>	<b>27,999</b>	<b>38,550</b>	<b>5,333</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(14,702)</b>	<b>5,862</b>	<b>590</b>	<b>4,574</b>	<b>563</b>	<b>(27)</b>	<b>(0)</b>
BEGINNING FUND BALANCE		184,365	169,661	175,525	175,525	180,099	4,574	0
ENDING FUND BALANCE		169,661	175,525	176,115	180,099	180,662	4,547	0

**Village of Brown Deer**  
**Brown Deer Business Park Street Lighting Fund**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 170 - BD Business Park Street Light Fund								
<b>ESTIMATED REVENUES</b>								
Dept 000-24								
170-000-24-4-00-10	Street Lighting	3,928	4,031	4,217	4,201	4,755	538	13
<b>Totals for dept 000-24-</b>		<b>3,928</b>	<b>4,031</b>	<b>4,217</b>	<b>4,201</b>	<b>4,755</b>	<b>538</b>	<b>13</b>
Dept 000-81-INTEREST INCOME								
170-000-81-4-00-10	Investment Interest	657	380	300	100	100	(200)	(67)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>657</b>	<b>380</b>	<b>300</b>	<b>100</b>	<b>100</b>	<b>(200)</b>	<b>(67)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,585</b>	<b>4,411</b>	<b>4,517</b>	<b>4,301</b>	<b>4,855</b>	<b>338</b>	<b>7</b>
<b>APPROPRIATIONS</b>								
Dept 000-34-STATE SHARED REVENUE								
170-000-34-5-22-10	Natural Gas/Electric Service	2,523	2,842	3,000	2,700	2,868	(132)	(4)
170-000-34-5-23-30	Street Lighting Maint Services	559	228	2,128	2,128	1,386	(742)	(35)
170-000-34-5-26-75	Administration Services	1,000	1,000	500	500	500	0	0
170-000-34-5-35-40	Equip Repair/Maint Supplies	0	288	0	0	0	0	0
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>4,082</b>	<b>4,358</b>	<b>5,628</b>	<b>5,328</b>	<b>4,754</b>	<b>(874)</b>	<b>(16)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>4,082</b>	<b>4,358</b>	<b>5,628</b>	<b>5,328</b>	<b>4,754</b>	<b>(874)</b>	<b>(16)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 170</b>		<b>503</b>	<b>53</b>	<b>(1,111)</b>	<b>(1,027)</b>	<b>101</b>	<b>1,212</b>	<b>(109)</b>
<b>BEGINNING FUND BALANCE</b>		<b>38,835</b>	<b>39,338</b>	<b>39,392</b>	<b>39,392</b>	<b>38,365</b>	<b>(1,027)</b>	<b>(3)</b>
<b>ENDING FUND BALANCE</b>		<b>39,338</b>	<b>39,392</b>	<b>38,281</b>	<b>38,365</b>	<b>38,466</b>	<b>185</b>	<b>0</b>

**Village of Brown Deer  
Kildeer Court Street Lighting Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 171 - Kildeer Court Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-24								
171-000-24-4-00-10	Street Lighting	2,188	2,921	2,484	2,475	3,528	1,044	42
<b>Totals for dept 000-24-</b>		<b>2,188</b>	<b>2,921</b>	<b>2,484</b>	<b>2,475</b>	<b>3,528</b>	<b>1,044</b>	<b>42</b>
Dept 000-81-INTEREST INCOME								
171-000-81-4-00-10	Investment Interest	937	526	450	150	150	(300)	(67)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>937</b>	<b>526</b>	<b>450</b>	<b>150</b>	<b>150</b>	<b>(300)</b>	<b>(67)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,125</b>	<b>3,447</b>	<b>2,934</b>	<b>2,625</b>	<b>3,678</b>	<b>744</b>	<b>25</b>
<b>APPROPRIATIONS</b>								
Dept 000-34-STATE SHARED REVENUE								
171-000-34-5-22-10	Natural Gas/Electric Service	697	1,145	1,000	715	755	(245)	(25)
171-000-34-5-23-30	Street Lighting Maint Services	3,860	228	1,228	0	2,273	1,045	85
171-000-34-5-26-75	Administration Services	1,000	1,000	706	500	500	(206)	(29)
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>5,557</b>	<b>2,373</b>	<b>2,934</b>	<b>1,215</b>	<b>3,528</b>	<b>594</b>	<b>20</b>
<b>TOTAL APPROPRIATIONS</b>		<b>5,557</b>	<b>2,373</b>	<b>2,934</b>	<b>1,215</b>	<b>3,528</b>	<b>594</b>	<b>20</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 171</b>		<b>(2,432)</b>	<b>1,074</b>	<b>0</b>	<b>1,410</b>	<b>150</b>	<b>150</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>		<b>58,062</b>	<b>55,630</b>	<b>56,705</b>	<b>56,705</b>	<b>58,115</b>	<b>1,410</b>	<b>2</b>
<b>ENDING FUND BALANCE</b>		<b>55,630</b>	<b>56,705</b>	<b>56,705</b>	<b>58,115</b>	<b>58,265</b>	<b>1,560</b>	<b>3</b>

**Village of Brown Deer**  
**Opus North Street Lighting Fund**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 172 - Opus North Street Lighting Fund								
ESTIMATED REVENUES								
Dept 000-24								
172-000-24-4-00-10	Street Lighting	2,581	2,817	3,286	3,274	3,374	88	3
Totals for dept 000-24-		2,581	2,817	3,286	3,274	3,374	88	3
Dept 000-81-INTEREST INCOME								
172-000-81-4-00-10	Investment Interest	451	234	200	75	75	(125)	(63)
Totals for dept 000-81-INTEREST INCOME		451	234	200	75	75	(125)	(63)
Dept 000-82-MISCELLANEOUS REVENUE								
172-000-82-4-00-50	Miscellaneous Revenue	1,225	0	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		1,225	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		4,257	3,051	3,486	3,349	3,449	(37)	(1)
APPROPRIATIONS								
Dept 000-34-STATE SHARED REVENUE								
172-000-34-5-22-10	Natural Gas/Electric Service	1,135	2,417	1,323	1,500	1,432	109	8
172-000-34-5-23-30	Street Lighting Maint Services	5,350	1,241	1,463	0	1,442	(21)	(1)
172-000-34-5-26-75	Administration Services	1,000	1,000	700	700	500	(200)	(29)
Totals for dept 000-34-STATE SHARED REVENUE		7,485	4,658	3,486	2,200	3,374	(112)	(3)
TOTAL APPROPRIATIONS		7,485	4,658	3,486	2,200	3,374	(112)	(3)
NET OF REVENUES/APPROPRIATIONS - FUND 172		(3,228)	(1,607)	0	1,149	75	75	0
BEGINNING FUND BALANCE		29,417	26,188	24,581	24,581	25,730	1,149	5
ENDING FUND BALANCE		26,188	24,581	24,581	25,730	25,805	1,224	5

**Village of Brown Deer  
Park Plaza Street Lighting Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 173 - Park Plaza Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-24								
173-000-24-4-00-10	Street Lighting	19,678	21,777	15,915	15,856	20,764	4,849	30
<b>Totals for dept 000-24-</b>		<b>19,678</b>	<b>21,777</b>	<b>15,915</b>	<b>15,856</b>	<b>20,764</b>	<b>4,849</b>	<b>30</b>
Dept 000-81-INTEREST INCOME								
173-000-81-4-00-10	Investment Interest	298	212	230	50	50	(180)	(78)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>298</b>	<b>212</b>	<b>230</b>	<b>50</b>	<b>50</b>	<b>(180)</b>	<b>(78)</b>
Dept 000-82-MISCELLANEOUS REVENUE								
173-000-82-4-00-50	Miscellaneous Revenue	0	841	0	0	0	0	0
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>0</b>	<b>841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>19,976</b>	<b>22,830</b>	<b>16,145</b>	<b>15,906</b>	<b>20,814</b>	<b>4,669</b>	<b>29</b>
<b>APPROPRIATIONS</b>								
Dept 000-34-STATE SHARED REVENUE								
173-000-34-5-22-10	Natural Gas/Electric Service	11,765	10,923	11,944	11,944	11,964	20	0
173-000-34-5-23-30	Street Lighting Maint Services	9,466	7,014	2,000	1,482	8,298	6,298	315
173-000-34-5-26-75	Administration Services	1,000	1,000	500	500	500	0	0
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>22,231</b>	<b>18,937</b>	<b>14,444</b>	<b>13,926</b>	<b>20,762</b>	<b>6,318</b>	<b>44</b>
<b>TOTAL APPROPRIATIONS</b>		<b>22,231</b>	<b>18,937</b>	<b>14,444</b>	<b>13,926</b>	<b>20,762</b>	<b>6,318</b>	<b>44</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 173</b>		<b>(2,255)</b>	<b>3,893</b>	<b>1,701</b>	<b>1,980</b>	<b>52</b>	<b>(1,649)</b>	<b>(97)</b>
BEGINNING FUND BALANCE		11,559	9,305	13,197	13,197	15,177	1,980	15
ENDING FUND BALANCE		9,305	13,197	14,898	15,177	15,229	331	2

**Village of Brown Deer**  
**North Arbon Drive Street Lighting Fund**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 174 - North Arbon Drive Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-24								
174-000-24-4-00-10	Street Lighting	2,488	3,281	3,612	3,599	3,678	66	2
<b>Totals for dept 000-24-</b>		<b>2,488</b>	<b>3,281</b>	<b>3,612</b>	<b>3,599</b>	<b>3,678</b>	<b>66</b>	<b>2</b>
Dept 000-81-INTEREST INCOME								
174-000-81-4-00-10	Investment Interest	531	297	300	80	150	(150)	(50)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>531</b>	<b>297</b>	<b>300</b>	<b>80</b>	<b>150</b>	<b>(150)</b>	<b>(50)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,019</b>	<b>3,578</b>	<b>3,912</b>	<b>3,679</b>	<b>3,828</b>	<b>(84)</b>	<b>(2)</b>
<b>APPROPRIATIONS</b>								
Dept 000-34-STATE SHARED REVENUE								
174-000-34-5-22-10	Natural Gas/Electric Service	1,873	1,596	1,884	1,793	1,950	66	4
174-000-34-5-23-30	Street Lighting Maint Services	3,217	228	1,228	0	1,228	0	0
174-000-34-5-26-75	Administration Services	1,000	1,000	800	800	500	(300)	(38)
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>6,090</b>	<b>2,824</b>	<b>3,912</b>	<b>2,593</b>	<b>3,678</b>	<b>(234)</b>	<b>(6)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>6,090</b>	<b>2,824</b>	<b>3,912</b>	<b>2,593</b>	<b>3,678</b>	<b>(234)</b>	<b>(6)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 174</b>		<b>(3,071)</b>	<b>754</b>	<b>0</b>	<b>1,086</b>	<b>150</b>	<b>150</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>		<b>33,624</b>	<b>30,552</b>	<b>31,307</b>	<b>31,307</b>	<b>32,393</b>	<b>1,086</b>	<b>3</b>
<b>ENDING FUND BALANCE</b>		<b>30,552</b>	<b>31,307</b>	<b>31,307</b>	<b>32,393</b>	<b>32,543</b>	<b>1,236</b>	<b>4</b>

**Village of Brown Deer**  
**Brown Deer Corporate Park Street Lighting Fund**  
**2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Fund 175 - BD Corporate Park Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-24								
175-000-24-4-00-10	Street Lighting	2,205	3,857	2,688	2,678	2,454	(234)	(9)
<b>Totals for dept 000-24-</b>		<b>2,205</b>	<b>3,857</b>	<b>2,688</b>	<b>2,678</b>	<b>2,454</b>	<b>(234)</b>	<b>(9)</b>
Dept 000-81-INTEREST INCOME								
175-000-81-4-00-10	Investment Interest	183	102	125	35	35	(90)	(72)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>183</b>	<b>102</b>	<b>125</b>	<b>35</b>	<b>35</b>	<b>(90)</b>	<b>(72)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,388</b>	<b>3,959</b>	<b>2,813</b>	<b>2,713</b>	<b>2,489</b>	<b>(324)</b>	<b>(12)</b>
<b>APPROPRIATIONS</b>								
Dept 000-34-STATE SHARED REVENUE								
175-000-34-5-22-10	Natural Gas/Electric Service	1,716	777	750	750	840	90	12
175-000-34-5-23-30	Street Lighting Maint Services	3,891	487	1,487	1,487	1,114	(373)	(25)
175-000-34-5-26-75	Administration Services	1,000	1,000	576	500	500	(76)	(13)
<b>Totals for dept 000-34-STATE SHARED REVENUE</b>		<b>6,607</b>	<b>2,264</b>	<b>2,813</b>	<b>2,737</b>	<b>2,454</b>	<b>(359)</b>	<b>(13)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>6,607</b>	<b>2,264</b>	<b>2,813</b>	<b>2,737</b>	<b>2,454</b>	<b>(359)</b>	<b>(13)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 175</b>		<b>(4,219)</b>	<b>1,695</b>	<b>0</b>	<b>(24)</b>	<b>35</b>	<b>35</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>		<b>12,868</b>	<b>8,648</b>	<b>10,343</b>	<b>10,343</b>	<b>10,319</b>	<b>(24)</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>		<b>8,648</b>	<b>10,343</b>	<b>10,343</b>	<b>10,319</b>	<b>10,354</b>	<b>11</b>	<b>0</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Strehlow Donation Fund**

**PROGRAM MANAGER:** Treasurer/Comptroller

**PROGRAM DESCRIPTION:**

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

Staff has yet to put a plan in place for spending the money; therefore a special revenue fund was created to track the proceeds.

**Village of Brown Deer  
Strehlow Donation Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 180 - Strehlow Donation Fund								
<b>APPROPRIATIONS</b>								
Dept 000-51-DUE FROM OTHER FUNDS								
180-000-51-5-39-11	Donation Expense Library	0	0	0	0	5,000	5,000	0
<b>Totals for dept 000-51-DUE FROM OTHER FUNDS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
Dept 000-52								
180-000-52-5-39-10	Donation Expense Park & Rec	0	0	0	0	5,000	5,000	0
<b>Totals for dept 000-52-</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 180</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,110</b>	<b>65,110</b>	<b>100</b>
<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>65,110</b>	<b>55,110</b>	<b>(10,000)</b>	<b>1</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Debt Service Fund**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

- ✚ Overall Debt Service Fund Budget 2013
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2012 and 2013 payments and ending balances by funding source (tax levy, Water, Sanitary Sewer, Storm Water or Tax Incremental Financing District).
- ✚ Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source, financed by the Debt Service Fund, or Utilities.
- ✚ Debt Repayment Schedules – By Debt Issue – TIF Debt Issues: shows the repayment schedule for each TIF related borrowing.

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

**General Obligation Promissory Notes – 2006**

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

**General Obligation Capital Improvement Bonds – 2006**

These bonds were issued to finance 60<sup>th</sup> Street reconstruction, Beaver Creek storm water bank restoration at Brown Deer Road and 60<sup>th</sup> Street, storm water parking lot improvements, and annual sanitary sewer and water main relay projects.

**Taxable General Obligation Community Development Bonds – 2006**

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

**Taxable General Obligation Community Development Bonds – 2007**

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Debt Service Fund**

**General Obligation Corporate Purpose Bonds – 2008**

These bonds were issued to finance sub-surface best management practices and ditch naturalization at 51<sup>st</sup> St within the storm water utility, and annual water and sanitary sewer relay projects.

**Taxable General Obligation Refunding Bonds – 2008**

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

**State Trust Fund Loan - 2009**

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

**General Obligation Refunding Bonds – 2009**

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

**General Obligation Corporate Purpose Bonds – 2010**

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

**Taxable General Obligation Refunding Bonds – 2011**

These bonds refunded the 2003 State Trust Fund Loan that was borrowed to pay off the Village's Wisconsin Retirement System unfunded pension liability.

**State Trust Fund Loan – 2011**

This loan was used to fund two salt trucks for the Department of Public Works.

**General Obligation Promissory Notes – 2011**

These notes were used to fund street improvements, water improvements, sanitary sewer improvements, park equipment, and capital improvements relating to dispatch consolidation.

**General Obligation Refunding Bonds – 2012**

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

It is anticipated that the Village will issue \$1.365m in General Obligation Corporate Bonds for street improvements, water system and sanitary sewer improvements, and capital equipment as well as a \$301,122 State Trust Fund Loan for accounting software, an endloader, and a new phone system in November of 2012. In addition to this, in November of 2012, the Village anticipates issuing \$5.480m in Taxable GO Refunding Bonds. These will refund the \$5.580m of Taxable GO Bonds from 2006 and the \$1.1m in State Trust Fund Loan from 2001.

Village of Brown Deer

Debt Service Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 210 - Debt Service Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
210-000-11-4-00-10	General Property Taxes	701,854	741,031	835,004	835,004	834,181	(823)	(0)
Totals for dept 000-11-TAXES		701,854	741,031	835,004	835,004	834,181	(823)	(0)
Dept 000-81-INTEREST INCOME								
210-000-81-4-00-10	Investment Interest	407	555	300	5,200	300	0	0
Totals for dept 000-81-INTEREST INCOME		407	555	300	5,200	300	0	0
Dept 000-91								
210-000-91-4-00-10	Bond Proceeds	0	625,000	0	1,900,000	0	0	0
Totals for dept 000-91-		0	625,000	0	1,900,000	0	0	0
TOTAL ESTIMATED REVENUES		702,261	1,366,586	835,304	2,740,204	834,481	(823)	(0)
APPROPRIATIONS								
Dept 000-81-INTEREST INCOME								
210-000-81-5-01-10	Principal - 2001 GO Cap Imp Bo	80,000	85,000	90,000	490,000	0	(90,000)	(100)
210-000-81-5-03-10	Principal - 2003 STFL	34,914	624,035	0	38,289	0	0	0
210-000-81-5-06-10	Principal - 2006 STFL	73,267	0	0	0	0	0	0
210-000-81-5-06-20	Principal - 2006 GO Bonds	25,000	25,000	25,000	25,000	25,000	0	0
210-000-81-5-06-30	Principal - 2006 GO Prom Notes	145,000	155,000	160,000	160,000	165,000	5,000	3
210-000-81-5-08-10	Principal - 2008 Taxable Refun	135,000	140,000	145,000	145,000	155,000	10,000	7
210-000-81-5-09-10	PRINCIPAL - 2009 GO Ref Bonds	69,521	70,741	74,400	74,400	75,620	1,220	2
210-000-81-5-10-10	Principal - 2010 GO Bonds	0	0	43,025	43,025	44,370	1,345	3
210-000-81-5-10-11	Principal - 2011 Taxable Refun	0	0	40,000	40,000	50,000	10,000	25
210-000-81-5-10-13	Principal-2011 State Trust Fund Loan	0	0	0	0	64,764	64,764	0
210-000-81-5-10-14	Principal-2012 GO Refunding Bonds	0	0	0	0	96,800	96,800	0

Village of Brown Deer

Debt Service Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Totals for dept 000-81-INTEREST INCOME		562,702	1,099,776	577,425	1,015,714	676,554	99,129	17
Dept 000-82-MISCELLANEOUS REVENUE								
210-000-82-5-00-10	Issuance Costs	0	25,000	15,000	20,650	0	(15,000)	(100)
210-000-82-5-01-10	Interest - 2001 GO Cap Imp Bon	26,567	23,226	23,226	23,226	0	(23,226)	(100)
210-000-82-5-03-10	Interest - 2003 STFL	39,537	43,714	0	57,193	0	0	0
210-000-82-5-06-10	Interest - 2006 STFL	2,564	0	0	0	0	0	0
210-000-82-5-06-20	Interest - 2006 GO Bonds	15,170	14,170	13,170	13,170	12,170	(1,000)	(8)
210-000-82-5-06-30	Interest - 2006 GO Prom Notes	41,324	35,625	29,640	29,640	23,465	(6,175)	(21)
210-000-82-5-08-10	Interest - 2008 Taxable Refund	20,868	15,640	9,865	9,865	3,410	(6,455)	(65)
210-000-82-5-09-10	INTEREST - 2009 GO Ref Bonds	7,317	6,190	4,738	4,738	3,049	(1,689)	(36)
210-000-82-5-10-10	Interest - 2010 GO Bonds	0	95,988	64,018	64,018	63,067	(951)	(1)
210-000-82-5-10-11	Interest - 2011 Taxable Refund	0	0	28,547	28,547	19,560	(8,987)	(31)
210-000-82-5-10-12	Interest - 2011 GO Corp Purpos	0	0	0	4,713	15,279	15,279	0
210-000-82-5-10-13	Interest-2011 State Trust Fund Loan	0	0	0	0	10,630	10,630	0
210-000-82-5-10-14	Interest-2012 GO Refunding Bonds	0	0	0	3,495	6,996	6,996	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		153,347	259,553	188,204	259,255	157,626	(30,578)	(16)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
210-000-92-5-10-00	Debt Discount costs	0	2,500	0	0	0	0	0
210-000-92-5-20-11	Transfer to TID 4	0	0	98,222	0	0	(98,222)	(100)
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		0	2,500	98,222	0	0	(98,222)	(100)
TOTAL APPROPRIATIONS		716,049	1,361,829	863,851	1,274,969	834,180	(29,671)	(3)
NET OF REVENUES/APPROPRIATIONS - FUND 210		(13,788)	4,757	(28,547)	1,465,235	301	28,848	(101)
BEGINNING FUND BALANCE		30,797	17,009	643,974	643,974	2,109,209	1,465,235	228
ENDING FUND BALANCE		17,009	21,766	615,427	2,109,209	2,109,510	1,494,083	243

**Village of Brown Deer  
List of Outstanding Debt  
12/31/2013**

Name of Debt	Issue Date	Original Amount	Funding Source	2013 Payment Principal	Interest	Balance 12/31/2013
<b>Water/Sewer/Storm/Village Bonds and Notes</b>						
GO Capital Improvement Bonds		1,460,000	Storm	-	-	-
GO Capital Improvement Bonds		1,150,000	Tax Levy	-	-	-
<u>Total</u>	<u>12/1/2001</u>	<u>2,610,000</u>	<u>Total</u>	<u>-</u>	<u>-</u>	<u>-</u>
		*refunded w/ 4/12 issue				
<u>GO Promissory Notes</u>	<u>4/1/2006</u>	<u>1,300,000</u>	<u>Tax Levy</u>	<u>165,000</u>	<u>23,465</u>	<u>535,000</u>
GO Corporate Purpose Bonds		545,000	Water	30,000	15,090	360,000
GO Corporate Purpose Bonds		675,000	Sewer	40,000	18,510	440,000
GO Corporate Purpose Bonds		800,000	Storm	45,000	22,035	525,000
GO Corporate Purpose Bonds		415,000	Tax Levy	25,000	12,170	290,000
<u>Total</u>	<u>4/1/2006</u>	<u>2,435,000</u>	<u>Total</u>	<u>140,000</u>	<u>67,805</u>	<u>1,615,000</u>
GO Corporate Purpose Bonds		371,250	Water	23,100	10,574	273,900
GO Corporate Purpose Bonds		337,500	Sewer	21,000	9,613	249,000
GO Corporate Purpose Bonds		416,250	Storm	25,900	11,856	307,100
<u>Total</u>	<u>4/3/2008</u>	<u>1,125,000</u>	<u>Total</u>	<u>70,000</u>	<u>32,043</u>	<u>830,000</u>
<u>Taxable GO Refundin</u>	<u>4/3/2008</u>	<u>690,000</u>	<u>Tax Levy</u>	<u>155,000</u>	<u>3,410</u>	<u>-</u>
GO Corporate Purpose Bonds		184,200	Water	37,200	1,501	41,400
GO Corporate Purpose Bonds		100,656	Sewer	20,328	820	22,623
GO Corporate Purpose Bonds		875,705	Storm	176,852	7,131	196,820
GO Corporate Purpose Bonds		374,439	Tax Levy	75,620	3,049	84,157
<u>Total</u>	<u>10/13/2009</u>	<u>1,535,000</u>	<u>Total</u>	<u>310,000</u>	<u>12,501</u>	<u>345,000</u>
GO Corporate Purpose Bonds		1,440,000	Tax Levy	44,370	63,067	1,352,605
GO Corporate Purpose Bonds		3,915,000	TIF #4	120,630	171,463	3,677,395
<u>Total</u>	<u>4/5/2010</u>	<u>5,355,000</u>	<u>Total</u>	<u>165,000</u>	<u>234,530</u>	<u>5,030,000</u>
<u>GO Corp Refunding</u>	<u>5/9/2011</u>	<u>625,000</u>	<u>Tax Levy</u>	<u>50,000</u>	<u>19,560</u>	<u>535,000</u>
GO Promissory Notes		610,000	Water	25,000	13,884	560,000
GO Promissory Notes		190,000	Sewer	5,000	4,305	175,000
GO Promissory Notes		630,000	Tax Levy	-	15,279	630,000
<u>Total</u>	<u>12/12/2011</u>	<u>1,430,000</u>	<u>Total</u>	<u>30,000</u>	<u>33,468</u>	<u>1,365,000</u>
GO Refunding Bonds		400,000	Tax Levy	97,237	7,028	302,763
GO Refunding Bonds		505,000	Storm	122,763	8,872	382,237
<u>Total</u>	<u>4/23/2012</u>	<u>905,000</u>	<u>Total</u>	<u>220,000</u>	<u>15,900</u>	<u>685,000</u>
GO Promissory Notes		510,000	Waer	20,000	8,299	490,000
GO Promissory Notes		305,000	Se, ^\A	5,000	4,922	290,000

Name of Debt	Issue Date	Original Amount	Funding Source	2013 Payment		Balance 12/31/2013
				Principal	Interest	
GO Promissory Notes		550,000	Tax Levy	-	9,319	550,000
<u>Total</u>	<u>11/26/2012</u>	<u>1,365,000</u>	<u>Total</u>	<u>35,000</u>	<u>22,541</u>	<u>1,330,000</u>

**State Trust Fund Loans:**

State Trust Fund Loan	12/20/2011	277,000	Tax Levy	64,764	10,630	212,236
State Trust Fund Loan	11/26/2012	301,122	Tax Levy	35,600	2,248	265,522

**Tax Incremental Financing District Debt:**

Taxable GO Bonds		1,775,000	TIF #2	115,000	23,701	375,000
Taxable GO Bonds		3,805,000	TIF #3	165,000	34,114	540,000
<u>Total</u>	<u>9/29/2006</u>	<u>5,580,000</u>	<u>Total</u>	<u>280,000</u>	<u>57,815</u>	<u>915,000</u>

Taxable GO Comm D	5/7/2007	3,355,000	TIF #2	220,000	144,355	2,545,000
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State Trust Fund Loan	1/23/2009	1,100,000	TIF #4	-	-	-
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GO Refunding Bonds		1,270,000	TIF #2	50,000	21,845	1,220,000
GO Refunding Bonds		3,035,000	TIF #3	75,000	59,316	2,960,000
GO Refunding Bonds		1,040,000	TIF #4	75,000	20,407	965,000
<u>Total</u>	<u>11/26/2012</u>	<u>5,345,000</u>	<u>Total</u>	<u>200,000</u>	<u>101,569</u>	<u>5,145,000</u>

<u>Total</u>				<u>\$ 2,140,364</u>	<u>\$ 781,840</u>	<u>\$ 21,352,758</u>
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Total Water				\$ 135,300	\$ 49,348	\$ 1,725,300
Total Sewer				101,328	38,170	1,176,623
Total Storm				370,515	49,894	1,411,157
Total Tax Levy				712,591	169,226	4,757,283
Total TIF #2				385,000	189,902	4,140,000
Total TIF #3				240,000	93,430	3,500,000
Total TIF #4				195,630	191,870	4,642,395
Total Debt Service Payments				<u>\$ 2,140,364</u>	<u>\$ 781,840</u>	<u>\$ 21,352,758</u>

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2013 Budget

Debt Name	GO Promissory Notes		GO Corp Purp Bonds (continued)				GO Corp Purp Bonds (concluded)					
	Original Amt	\$1,300,000	\$2,435,000		\$2,435,000		\$2,435,000		\$2,435,000			
	Date	4/1/2006	4/1/2006		4/1/2006		4/1/2006		4/1/2006			
Funding	Total - Levy		Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	165,000	23,465	30,000	15,090	40,000	18,510	45,000	22,035	25,000	12,170	140,000	67,805
2014	170,000	17,100	35,000	13,790	40,000	16,910	50,000	20,135	30,000	11,070	155,000	61,905
2015	180,000	10,450	35,000	12,390	45,000	15,210	50,000	18,135	30,000	9,870	160,000	55,605
2016	185,000	3,515	35,000	10,990	45,000	13,410	55,000	16,035	30,000	8,670	165,000	49,105
2017	-	-	40,000	9,490	45,000	11,610	55,000	13,835	30,000	7,470	170,000	42,405
2018	-	-	40,000	7,890	50,000	9,710	55,000	11,635	30,000	6,270	175,000	35,505
2019	-	-	40,000	6,290	50,000	7,710	60,000	9,335	35,000	4,970	185,000	28,305
2020	-	-	45,000	4,579	55,000	5,596	65,000	6,819	35,000	3,561	200,000	20,555
2021	-	-	45,000	2,756	55,000	3,369	65,000	4,186	35,000	2,144	200,000	12,455
2022	-	-	45,000	923	55,000	1,128	70,000	1,435	35,000	718	205,000	4,203
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding 12/31/13	\$ 535,000	\$ 31,065	\$ 360,000	\$ 69,098	\$ 440,000	\$ 84,653	\$ 525,000	\$ 101,550	\$ 290,000	\$ 54,743	\$ 1,615,000	\$ 310,043

Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2013 Budget  
(continued)

Debt Name	GO Corp Purp Bonds (Associated)								Taxable Refunding(Associated)	
	\$1,125,000								\$690,000	
Original Amt	4/3/2008								4/3/2008	
Date	Water Portion		Sewer Portion		Storm Portion		Total		Total - Levy	
Funding	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	23,100	10,574	21,000	9,613	25,900	11,856	70,000	32,043	155,000	3,410
2014	23,100	9,829	21,000	8,936	25,900	11,020	70,000	29,785	-	-
2015	23,100	9,055	21,000	8,233	25,900	10,152	70,000	27,440	-	-
2016	23,100	8,258	21,000	7,508	25,900	9,259	70,000	25,025	-	-
2017	26,400	7,379	24,000	6,708	29,600	8,273	80,000	22,360	-	-
2018	26,400	6,415	24,000	5,832	29,600	7,193	80,000	19,440	-	-
2019	28,050	5,393	25,500	4,904	31,450	6,048	85,000	16,345	-	-
2020	28,050	4,320	25,500	3,929	31,450	4,845	85,000	13,094	-	-
2021	31,350	3,169	28,500	2,882	35,150	3,554	95,000	9,605	-	-
2022	31,350	1,939	28,500	1,763	35,150	2,174	95,000	5,876	-	-
2023	33,000	660	30,000	600	37,000	740	100,000	2,000	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
Outstanding 12/31/13	\$ 273,900	\$ 56,417	\$ 249,000	\$ 51,295	\$ 307,100	\$ 63,258	\$ 830,000	\$ 170,970	\$ -	\$ -

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2013 Budget  
(continued)**

Debt Name Original Amt Date Funding	GO Refunding Bonds \$1,535,000 10/13/2009									
	Water Portion		Sewer Portion		Storm Portion		Tax Levy Portion		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	37,200	1,501	20,328	820	176,852	7,131	75,620	3,049	310,000	12,501
2014	41,400	518	22,623	283	196,820	2,460	84,157	1,052	345,000	4,313
2015	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-
Outstanding 12/31/13	<u>\$ 41,400</u>	<u>\$ 518</u>	<u>\$ 22,623</u>	<u>\$ 283</u>	<u>\$ 196,820</u>	<u>\$ 2,460</u>	<u>\$ 84,157</u>	<u>\$ 1,052</u>	<u>\$ 345,000</u>	<u>\$ 4,313</u>

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2013 Budget  
(continued)**

Debt Name Original Amt Date Funding	GO Corporate Purpose Bonds \$5,355,000 4/5/2010						Taxable GO Refunding Bonds(Associated) \$625,000 5/9/2011	
	CIP-Sum (Tax Levy)		TIF#4		Total		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	44,370	63,067	120,630	171,463	165,000	234,530	50,000	19,560
2014	71,261	61,623	193,739	167,539	265,000	229,162	50,000	18,660
2015	73,950	59,532	201,050	161,856	275,000	221,388	55,000	17,385
2016	75,294	57,068	204,706	155,157	280,000	212,225	55,000	15,735
2017	77,983	54,268	212,017	147,546	290,000	201,814	55,000	14,085
2018	80,672	51,094	219,328	138,912	300,000	190,006	60,000	12,120
2019	82,017	47,678	222,983	129,623	305,000	177,301	60,000	9,840
2020	84,706	44,091	230,294	119,874	315,000	163,965	65,000	7,286
2021	87,395	40,218	237,605	109,343	325,000	149,561	65,000	4,459
2022	90,083	36,069	244,916	98,061	334,999	134,130	70,000	1,523
2023	94,118	31,576	255,882	85,847	350,000	117,423	-	-
2024	95,462	26,787	259,538	72,832	355,000	99,619	-	-
2025	98,151	21,777	266,849	59,209	365,000	80,986	-	-
2026	63,193	17,496	171,807	47,566	235,000	65,062	-	-
2027	65,882	13,978	179,118	38,002	245,000	51,980	-	-
2028	68,571	10,238	186,429	27,832	255,000	38,070	-	-
2029	71,261	6,261	193,739	17,018	265,000	23,279	-	-
2030	72,605	2,106	197,395	5,724	270,000	7,830	-	-
2031	-	-	-	-	-	-	-	-
Outstanding 12/31/13	<u>\$ 1,352,604</u>	<u>\$ 581,860</u>	<u>\$ 3,677,395</u>	<u>\$ 1,581,941</u>	<u>\$ 5,029,999</u>	<u>\$ 2,163,801</u>	<u>\$ 535,000</u>	<u>\$ 101,093</u>

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue  
2013 Budget  
(concluded)**

Debt Name Original Amt Date Funding	GO Promissory Notes(Associated) \$1,430,000 12/12/2011								GO Refunding Bonds \$905,000 4/423/12					
	Levy		Water		Sewer		Total		Levy		Stormwater		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	-	15,279	25,000	13,884	5,000	4,305	30,000	33,468	96,800	6,996	123,200	8,904	220,000	15,900
2014	50,000	14,778	25,000	13,375	5,000	4,214	80,000	32,367	99,000	5,038	126,000	6,412	225,000	11,450
2015	80,000	13,378	25,000	12,950	10,000	4,089	115,000	30,417	99,000	3,058	126,000	3,892	225,000	6,950
2016	80,000	11,622	25,000	12,578	10,000	3,918	115,000	28,118	103,400	1,034	131,600	1,316	235,000	2,350
2017	80,000	9,829	25,000	12,235	10,000	3,754	115,000	25,818	-	-	-	-	-	-
2018	80,000	7,986	25,000	11,933	10,000	3,599	115,000	23,518	-	-	-	-	-	-
2019	85,000	5,969	30,000	11,554	10,000	3,438	125,000	20,961	-	-	-	-	-	-
2020	85,000	3,754	30,000	11,117	10,000	3,277	125,000	18,148	-	-	-	-	-	-
2021	90,000	1,310	30,000	10,753	10,000	3,135	130,000	15,198	-	-	-	-	-	-
2022	-	-	30,000	10,183	10,000	2,931	40,000	13,114	-	-	-	-	-	-
2023	-	-	30,000	9,378	10,000	2,657	40,000	12,035	-	-	-	-	-	-
2024	-	-	30,000	8,574	10,000	2,382	40,000	10,956	-	-	-	-	-	-
2025	-	-	35,000	7,647	10,000	2,093	45,000	9,740	-	-	-	-	-	-
2026	-	-	35,000	6,598	10,000	1,792	45,000	8,390	-	-	-	-	-	-
2027	-	-	35,000	5,550	10,000	1,491	45,000	7,041	-	-	-	-	-	-
2028	-	-	35,000	4,439	10,000	1,173	45,000	5,612	-	-	-	-	-	-
2029	-	-	35,000	3,266	10,000	838	45,000	4,104	-	-	-	-	-	-
2030	-	-	40,000	2,010	10,000	503	50,000	2,513	-	-	-	-	-	-
2031	-	-	40,000	670	10,000	168	50,000	838	-	-	-	-	-	-
Outstanding 12/31/13	<u>\$630,000</u>	<u>\$68,626</u>	<u>\$ 560,000</u>	<u>\$154,810</u>	<u>\$ 175,000</u>	<u>\$45,452</u>	<u>\$ 1,365,000</u>	<u>\$268,888</u>	<u>\$301,400</u>	<u>\$ 9,130</u>	<u>\$ 383,600</u>	<u>\$ 11,620</u>	<u>\$ 685,000</u>	<u>\$ 20,750</u>

**Village of Brown Deer  
Debt Repayment Schedules - By Debt Issue - TIF Debt Issues  
2013 Budget**

Debt Name	Taxable GO Bonds (Associated)						Taxable CDA Bonds (Associated)		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
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 12/31/11	<u>\$ 1,355,000</u>	<u>\$ 372,748</u>	<u>\$ 3,215,000</u>	<u>\$ 1,349,885</u>	<u>\$ 4,570,000</u>	<u>\$ 1,722,633</u>	<u>\$ 2,545,000</u>	<u>\$ 673,378</u>	<u>\$ 958,189</u>	<u>\$ 474,043</u>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Capital Project Funds**

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

**Capital Improvement Fund:**

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

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

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

**Village of Brown Deer  
Capital Projects Fund Summary  
2013 Budget**

Account Name	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Adopted Budget	Change from 2012 Budget	Chg %
<b>Revenues</b>							
Tax Levy	\$ 1,481,150	\$ 1,366,825	\$ 1,520,652	\$ 1,896,792	\$ 1,752,816	\$ 232,164	15.27%
Special Assessments	-	-	300,000	-	-	(300,000)	-100.00%
State & Federal Revenue	18,598	17,157	4,389	7,256	7,104	2,715	61.86%
Other Municipalities	2,000	-	-	-	-	-	0.00%
Interest Income	95,634	58,396	62,000	12,000	13,000	(49,000)	-79.03%
Other Revenue	577	7,078	28,610	200	43,100	14,490	50.65%
Debt Proceeds	5,355,000	1,036,408	1,467,996	1,708,429	62,000	(1,405,996)	-95.78%
Transfers in	-	-	-	-	-	-	100.00%
<b>Total Revenues</b>	<b>\$ 6,952,959</b>	<b>\$ 2,485,864</b>	<b>\$ 3,383,647</b>	<b>\$ 3,624,677</b>	<b>\$ 1,878,020</b>	<b>\$ (1,505,627)</b>	<b>-44.50%</b>
<b>Expenditures</b>							
General Gov't Capital	38,062	46,081	250,000	277,000	145,800	(104,200)	-41.68%
Public Safety Capital	289,247	625,131	924,794	670,464	343,767	(581,027)	-62.83%
Public Works Capital	536,427	525,561	1,952,000	419,603	1,324,000	(628,000)	-32.17%
Spec. Rev. Funds Capital	155,631	198,304	37,310	57,220	46,200	8,890	23.83%
Professional Services	19,506	51,110	5,500	10,000	16,000	10,500	190.91%
Administrative Charge	412,553	382,442	422,774	414,465	419,657	(3,117)	-0.74%
TIF Projects	696,788	384,261	2,805,000	40,000	2,105,000	(700,000)	-24.96%
Misc. Expenditures	77,299	428,578	10,000	10,000	-	(10,000)	0.00%
Principal on long-term debt	541,529	476,441	620,264	620,264	661,181	40,917	6.60%
Interest on long-term debt	555,626	779,915	666,837	666,837	636,069	(30,768)	-4.61%
<b>Total Expenditures</b>	<b>\$3,322,668</b>	<b>\$3,897,824</b>	<b>\$7,694,479</b>	<b>\$3,185,853</b>	<b>\$5,697,674</b>	<b>(\$1,996,805)</b>	<b>-25.95%</b>
Revenues Over/(Under) Expenditures	\$ 3,630,291	\$(1,411,960)	\$(4,310,832)	\$ 438,824	\$(3,819,654)		
Beginning Fund Balance	\$2,983,287	\$6,613,577	\$4,826,075	\$4,826,075	\$5,264,899		
Ending Fund Balance	\$6,613,577	\$5,201,617	\$515,243	\$5,264,899	\$1,445,245		

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Capital Project Fund**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

The Capital Project Fund accounts for capital expenditures of the Village, which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2013 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2013 Budget
- ✚ 2012 and 2013 Budget Project Detail: lists each project budgeted for in 2012 and 2013 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 2013, the Village undertook a five year capital plan. The goal of the five year plan was to determine the Village's long term capital needs and a funding plan to accommodate those needs. The plan recognizes that the Village's annual need for capital expenditures exceeds the current annual funding streams and outlines a ten year plan to meet these needs. The plan calls for a 3% increase to the Village's capital tax levy every year since 2010 and relies on existing fund balances to bridge this gap in the near term.

**Capital Planning Process**

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

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

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

**Non-Debt Financed Purchase Requests**

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Capital Project Fund**

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

**Debt Financed Purchase Requests**

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

**Stormwater, Sanitary Sewer and Water Utility Purchase Requests**

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

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

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

This plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests. Reserves on hand were derived from the North Shore Fire Department Asset Sale Fund, the Capital Improvement Fund, and the Equipment Replacement Fund, which have now been combined into the Capital Improvement Fund. Reserve funds are projected to be \$1,417,156 at the end of 2012. The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the Village to gradually increase the tax levy to fund these purchases rather than including large one-time jumps. The plan includes a 3% increase in the capital project tax levy, which began in 2010. This plan also minimizes the need to borrow for annual or small dollar purchases resulting in lower overall costs.

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

**Village of Brown Deer  
2013  
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For the Fiscal Year Beginning January 1, 2013

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**Capital Project Fund**

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

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

Long-term funding plans for utility asset purchases and utility rate analysis are reported within the 2012 operating budget for each utility.

**Policy Management**

The Village's general obligation debt, under State of Wisconsin statutes, is capped at 5% of the Village's equalized value; as of January 1, 2012, the Village's total general obligation debt was at \$51,907,010. The Village's internal debt management policy restricts total outstanding general obligation debt to less than 40% of the debt limit. The Village's debt policy also restricts the debt service levy to less than 20% of the total tax levy. Based on the proposed borrowings and repayment schedules the Village will be in compliance with both of these policies.

We would encourage you to review the full five year capital plan for more information on the long term vision for the Village. The 2013 budget by necessity focuses on capital expenditures planned for 2013. 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 2013 PROJECTS:**

- ✚ General Government Equipment – Village Hall Emergency Power Upgrade: This project included an electric study that was conducted in 2012 to assess the upgrades needed in Village Hall to be able to adequately handle the power usage.
- ✚ Village Hall Computer Equipment – Information Technology Upgrades and Improvements: This project would allow for the installation of a Virtual Private Network (VPN), develop a policy and procedure to rebuild the server in the event of destruction, update the storage capacity of the server to accommodate the DPW and an electronic document database.
- ✚ 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 2013 budget amount includes replacement of two marked squad cars.
- ✚ Fire Department – NSFD Capital Contribution: The Village participates in a joint program for fire service with six other communities called the North Shore Fire Department. The

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Capital Project Fund**

Department was formed on January 1, 1995 by a cooperative agreement with the Villages of Bayside, Fox Point, River Hills, Shorewood, and Whitefish Bay and the City of Glendale. The Department was formed in order to operate more economically by sharing staff, equipment, and resources than each individual department could. As a part of this agreement, the Village is responsible for making payments for debt service and capital purchases.

- ✚ Department of Public Works – Patrol Truck Salter: The department needs to replace the Patrol truck which was last purchased in 1996. The department will be looking to obtain a new truck to help decrease maintenance costs from the old piece of equipment.
- ✚ Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. The Village plans to coordinate road maintenance efforts with those of the Water, Storm water and Sanitary Sewer Utilities.
- ✚ Street Rehabilitation –County Line Road Reconstruction: This proposal calls for the pavement on W. County Line Road to be replaced in a joint project with the City of Mequon. Mequon has agreed in principal to cost-share on this project and be the lead agency.
- ✚ Street Rehabilitation – Dean Road Modification and Repair: This proposal calls for the removal and replacement of failed asphalt, the reduction of pavement width, the installation of storm sewers and enclosing existing roadside drainage ditches as well as adding sidewalks. The Village has already issued \$326,000 in debt for this project.
- ✚ Park & Recreation Equipment – Pond Platform: This proposal calls for the replacement of the entire platform located in the center of the Village Pond. This platform was put in place around 1970 and has been examined by a structure engineer and is in need of replacement.

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows a 3% increase the tax levy for capital projects.

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

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

Notes:

- 1 Under this plan the Tax Levy for Capital Purchases would be increased by 3% annually beginning in 2010.
- 2 Annualized expenditures are taken from the list of non-debt financed purchase requests for 2013 - 2017 and increase by 2% thereafter.
- 3 Available debt service is determined by the decrease in debt service levy needs based on estimated future borrowings as necessary for the bond financed capital asset purchases. Actual repayment schedules and borrowing amounts may vary, however it is projected that this tax levy not needed for debt service would be levied for capital purposes instead.
- 4 Reserves include projected ending fund balance for the North Shore Asset Sale, Capital Improvement and the Equipment Replacement funds.

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

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

**Village of Brown Deer  
Capital Improvement Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 320 - Capital Improvement Project Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
320-000-11-4-00-10	General Property Taxes	331,380	341,421	351,561	351,561	362,108	10,547	3
Totals for dept 000-11-TAXES		331,380	341,421	351,561	351,561	362,108	10,547	3
Dept 000-24								
320-000-24-4-00-10	Special Charges	0	0	300,000	0	0	(300,000)	(100)
Totals for dept 000-24-		0	0	300,000	0	0	(300,000)	(100)
Dept 000-31-ACCOUNTS RECEIVALBE								
320-000-31-4-00-10	Federal Grant Revenue	0	5,120	0	0	0	0	0
Totals for dept 000-31-ACCOUNTS RECEIVALBE		0	5,120	0	0	0	0	0
Dept 000-35-STATE GRANTS								
320-000-35-4-30-30	Other Aids	11,700	7,648	0	152	0	0	0
Totals for dept 000-35-STATE GRANTS		11,700	7,648	0	152	0	0	0
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-4-20-40	Other Municipalities	2,000	0	0	0	0	0	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		2,000	0	0	0	0	0	0
Dept 000-81-INTEREST INCOME								
320-000-81-4-00-10	Investment Interest	35,098	19,122	23,000	5,000	5,000	(18,000)	(78)
Totals for dept 000-81-INTEREST INCOME		35,098	19,122	23,000	5,000	5,000	(18,000)	(78)

**Village of Brown Deer  
Capital Improvement Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
320-000-82-4-00-50	Miscellaneous Revenue	0	0	28,610	0	43,100	14,490	51
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>0</b>	<b>0</b>	<b>28,610</b>	<b>0</b>	<b>43,100</b>	<b>14,490</b>	<b>51</b>
<b>Dept 000-83-SALES</b>								
320-000-83-4-00-10	Sale of Equipment	0	6,878	0	0	0	0	0
<b>Totals for dept 000-83-SALES</b>		<b>0</b>	<b>6,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 000-85-DONATIONS</b>								
320-000-85-4-60-10	Donations - Beautification	577	200	0	200	0	0	0
<b>Totals for dept 000-85-DONATIONS</b>		<b>577</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 000-91</b>								
320-000-91-4-00-10	Proceeds Long-Term Debt	1,440,000	907,000	1,369,774	1,635,147	0	(1,369,774)	(100)
320-000-91-4-00-30	Debt Funding Credit	0	33,596	0	11,282	0	0	0
320-000-91-4-00-60	Premium on debt issuance	0	4,473	0	0	0	0	0
<b>Totals for dept 000-91-</b>		<b>1,440,000</b>	<b>945,069</b>	<b>1,369,774</b>	<b>1,646,429</b>	<b>0</b>	<b>(1,369,774)</b>	<b>(100)</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,820,755</b>	<b>1,325,458</b>	<b>2,072,945</b>	<b>2,003,342</b>	<b>410,208</b>	<b>(1,662,737)</b>	<b>(80)</b>

**APPROPRIATIONS**

<b>Dept 000-71</b>								
320-000-71-5-81-10	General Gov't Equipment	11,740	10,896	135,000	141,000	20,000	(115,000)	(85)
320-000-71-5-82-10	Consulting Services	0	11,713	0	0	0	0	0
320-000-71-5-82-20	Building Imprvmnts-Village Hall	2,237	0	0	0	93,200	93,200	0
320-000-71-5-82-40	Village Hall Entryway Repairs	18,549	0	0	0	0	0	0
320-000-71-5-82-50	Village Hall - Computer Equip	0	4,000	0	61,000	32,600	32,600	0

**Village of Brown Deer  
Capital Improvement Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
320-000-71-5-82-60	Admin Services/Mgr Equip	5,536	19,472	115,000	75,000	0	(115,000)	(100)
Totals for dept 000-71-		38,062	46,081	250,000	277,000	145,800	(104,200)	(42)
Dept 000-72								
320-000-72-5-81-20	Police Dept. Equipment	94,621	89,846	106,081	86,295	145,335	39,254	37
320-000-72-5-81-25	Fire Dept. Capital	0	192,971	191,939	191,939	193,908	1,969	1
320-000-72-5-81-35	Fire Dept Capital Contribution	194,626	0	0	0	0	0	0
320-000-72-5-81-40	Inspection Dept Equip	0	0	61,000	0	0	(61,000)	(100)
320-000-72-5-82-20	Building Improvmts-Pub Safety	0	0	377,230	0	0	(377,230)	(100)
320-000-72-5-82-25	Consolidated Dispatch	0	342,314	188,544	392,230	4,524	(184,020)	(98)
Totals for dept 000-72-		289,247	625,131	924,794	670,464	343,767	(581,027)	(63)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-5-81-30	Public Works Equipment	37,112	278,917	172,000	112,122	177,000	5,000	3
320-000-73-5-82-20	Building Improvmts-DPW	207,406	0	5,000	8,000	0	(5,000)	(100)
320-000-73-5-82-30	Street Rehabilitation	278,019	247,496	1,460,000	275,000	1,147,000	(313,000)	(21)
320-000-73-5-82-40	Sidewalk Projects	13,661	(1,252)	15,000	24,481	0	(15,000)	(100)
320-000-73-5-82-45	Street/Traffic Lighting	229	0	300,000	0	0	(300,000)	(100)
320-000-73-5-82-55	Engineering Equip	0	400	0	0	0	0	0
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		536,427	525,561	1,952,000	419,603	1,324,000	(628,000)	(32)
Dept 000-76								
320-000-76-5-81-10	Library Equipment	26,716	15,297	16,000	35,910	0	(16,000)	(100)
320-000-76-5-82-10	Building Improvements-Library	0	125,988	12,610	12,610	0	(12,610)	(100)
320-000-76-5-82-25	Park & Recreation Equip	0	54,491	0	0	20,000	20,000	0
320-000-76-5-82-55	Park Improvements	118,562	0	0	0	0	0	0
Totals for dept 000-76-		145,278	195,776	28,610	48,520	20,000	(8,610)	(30)

**Village of Brown Deer  
Capital Improvement Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Dept 000-77								
320-000-77-5-82-60	Beautification Projects	10,353	2,528	8,700	8,700	26,200	17,500	201
Totals for dept 000-77-		10,353	2,528	8,700	8,700	26,200	17,500	201
Dept 000-78								
320-000-78-5-82-60	Arbon & Brown Deer Signals	0	2,995	0	0	0	0	0
Totals for dept 000-78-		0	2,995	0	0	0	0	0
Dept 000-82-MISCELLANEOUS REVENUE								
320-000-82-5-00-10	Issuance Costs	8,928	12,265	10,000	10,000	0	(10,000)	(100)
Totals for dept 000-82-MISCELLANEOUS REVENUE		8,928	12,265	10,000	10,000	0	(10,000)	(100)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
320-000-92-5-00-10	Debt Discount Costs	6,095	0	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		6,095	0	0	0	0	0	0
TOTAL APPROPRIATIONS		1,034,390	1,410,337	3,174,104	1,434,287	1,859,767	(1,314,337)	(41)
NET OF REVENUES/APPROPRIATIONS - FUND 320		786,365	(84,879)	(1,101,159)	569,055	(1,449,559)	(348,400)	32
BEGINNING FUND BALANCE		270,968	2,110,534	1,403,448	1,403,448	1,972,503	569,055	41
FUND BALANCE ADJUSTMENTS		1,053,201	0	0	0	0		32
ENDING FUND BALANCE		2,110,534	2,025,655	302,289	1,972,503	522,944	220,655	73
FUND BALANCE AS A PERCENTAGE OF EXPENDITURES				9.52%	28.12%			

**Village of Brown Deer  
Capital Project Fund  
2012 Project Detail  
2013 Budget**

Account Number	Account Name/ Project Name	Project	Funding Source	2012 Budget	Project Status
	<b>Village Hall Comp. Equip.</b>				
	Computer office/OS software upgrade	MGR-002	unreserved funds	32,000	new project
	Village Hall Technology & Network Upgrade	MGR-003	unreserved funds	25,000	replacement
	Computer replacement program	MGR-001	unreserved funds	4,000	annual
320-000-571-82-60	<b>Admin Services/Mgr Equip</b>				
	General Ledger Software	ADM-003	debt proceeds	115,000	replacement
320-000-572-81-20	<b>Police Department Equipment</b>				
	Vehicles	PD-003	unreserved funds	72,500	annual
	Computer station upgrades	PD-004	unreserved funds	7,750	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	12,780	annual
	Consolidated Call/Dispatch Center Transition	PD-023	debt proceeds	377,230	new project
	Accident recon mapping	PD-025	unreserved funds	8,051	new project
	WIJIS Server	PD-029	unreserved funds	5,000	new project
320-000-572-81-25	<b>Fire Department</b>				
	NSFD Capital Contribution	FD-001	unreserved funds	191,939	annual
320-000-572-82-25	<b>Dispatch Services</b>				
	Consolidated Dispatch	BS-001	debt proceeds	188,544	annual
320-000-573-81-30	<b>Public Works Equip.</b>				
	All Shop Tools/Equipment	DPW-024	unreserved funds	10,000	annual
	Software upgrades	DPW-048	unreserved funds	2,000	new project
	Pick Up Trucks (4)	DPW-036	debt proceeds	35,000	replacement
	Endloader	DPW-049	debt proceeds	125,000	new project
	MC Exterior Painting	DPW 1602	unreserved funds	5,000	replacement
320-000-573-82-30	<b>Street Rehabilitation</b>				
	Street Rehab	COMM-001	unreserved funds	260,000	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	515,000	new project
	W. Bradley Rd. Steet Maintenance	COMM-032	debt proceeds	140,000	new project
	County Line Rd Reconstruction	COMM-038	debt proceeds	530,000	new project
	Canoe Launch	COMM-042	unreserved funds	15,000	new project
320-000-573-82-40	<b>Sidewalk Projects</b>				
	Wayfinding Sign Program	COMM-035	unreserved funds	15,000	new project
320-000-573-82-45	<b>Street/Traffic Lighting Projects</b>				
	Traffic Signals-Arbon Dr/Brown Deer Rd	COMM-033	special assessments	300,000	new project
320-000-576-81-10	<b>Library Equipment</b>				
	LAN Server Replacement	LIB-009	unreserved funds	4,000	replacement
	Computer Replacement Program	LIB-010	unreserved funds	6,000	replacement
	Staff Computer Replacement	LIB-013	unreserved funds	6,000	replacement
320-000-576-82-10	Exterior/Interior painting	LIB-008	unreserved funds	12,610	replacement
320-000-577-82-60	<b>Beautification Projects</b>				
	Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	7,500	annual
	<b>Total Expenditures</b>			<u><u>3,164,104</u></u>	
				Projected	
				<u>Revenues</u>	
	Prior Debt proceeds			776,000	
	Debt proceeds			1,369,774	
	Grants, Donations, Contributions			28,610	
	Special Assessments			300,000	
	Unreserved/tax levy			<u>689,720</u>	

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

Account Number	Account Name/ Project Name	Project	Funding Source	2013 Budget	Project Status
320-000-571-81-10	<b>General Government Equipment</b> Village Hall Emergency Power Upgrades	COMM-024	unreserved funds	20,000	new project
320-000-571-82-20	<b>Village Hall - Building Imp.</b> Replace PD Sally port- Man door	COMM-045	unreserved funds	5,000	replacement
	Village Hall Air Handler #4	COMM-046	unreserved funds	20,000	replacement
	Shooting Range Lead abatement	PD-001	unreserved funds	8,500	replacement
	Firing Range Improvement	PD-0034	unreserved funds	59,700	replacement
320-000-571-82-50	<b>Village Hall Comp. Equip.</b> IT upgrades and improvements	MGR-008	unreserved funds	28,600	new project
	Computer replacement program	MGR-001	unreserved funds	4,000	annual
320-000-572-81-20	<b>Police Department Equipment</b> Vehicles	PD-003	unreserved funds	97,500	annual
	Computer station upgrades	PD-004	unreserved funds	5,000	annual
	Police Small Equipment Purchase	PD-022	unreserved funds	9,950	annual
	Speed Enforcement Trailer	PD -043	unreserved funds	10,885	replacement
	Network UPS Power Upgrade/Replacement	PD-044	unreserved funds	22,000	replacement
320-000-572-81-25	<b>Fire Department</b> NSFD Capital Contribution	FD-001	unreserved funds	193,908	annual
320-000-572-82-25	<b>Dispatch Services</b> Consolidated Dispatch	BS-001	unreserved funds	4,524	annual
320-000-573-81-30	<b>Public Works Equip.</b> All Shop Tools/Equipment	DPW-024	unreserved funds	10,000	annual
	Software upgrades	DPW-048	unreserved funds	2,000	new project
	Patrol Truck - Salter	DPW-051	debt proceeds	165,000	replacement
320-000-573-82-30	<b>Street Rehabilitation</b> Street Rehab	COMM-001	unreserved funds	270,000	annual
	Dean Road Modification and Repair	COMM-029	debt proceeds	500,000	new project
	N 60th, Fairy Chasm , county Line	COMM-037	debt proceeds	120,000	new project
	County Line Rd Reconstruction	COMM-038	debt proceeds	257,000	new project
320-000-576-82-25	<b>Park &amp; Recreation Equip</b> Pond Platform	PR-007	unreserved funds	20,000	replacement
320-000-577-82-60	<b>Beautification Projects</b> Arbor day	BC-008	unreserved funds	1,200	annual
	Replanting Emerald Ash	BC-009	unreserved funds	25,000	annual
	<b>Total Expenditures</b>			<u>1,859,767</u>	
				Projected Revenues	
	Prior Debt proceeds			410,000	
	Debt proceeds			588,900	
	Grants, Donations, Contributions			43,100	
	Unreserved/tax levy			<u>817,767</u>	

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**TIF District #2**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

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

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

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

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

**2013 TIF PROJECTS:**

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

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

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows more than a (10%) decrease in fund equity due to the increment being less than needed because of the economic conditions to support the debt service.

Village of Brown Deer

TIF #2

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 350 - TIF #2								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
350-000-11-4-00-10	General Property Taxes	580,264	316,794	455,865	593,793	534,414	78,549	17
Totals for dept 000-11-TAXES		580,264	316,794	455,865	593,793	534,414	78,549	17
Dept 000-34-STATE SHARED REVENUE								
350-000-34-4-00-30	Computer Exemptions	1,768	1,378	1,378	599	599	(779)	(57)
Totals for dept 000-34-STATE SHARED REVENUE		1,768	1,378	1,378	599	599	(779)	(57)
Dept 000-81-INTEREST INCOME								
350-000-81-4-00-10	Investment Interest	22,919	6,267	9,000	5,000	6,000	(3,000)	(33)
Totals for dept 000-81-INTEREST INCOME		22,919	6,267	9,000	5,000	6,000	(3,000)	(33)
TOTAL ESTIMATED REVENUES		604,951	324,439	466,243	599,392	541,013	74,770	16
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
350-000-67-5-20-20	Professional Services	18,958	28,319	5,000	3,000	5,000	0	0
350-000-67-5-26-75	Administrative Expenses	146,946	132,211	140,370	132,061	132,043	(8,327)	(6)
350-000-67-5-82-50	TIF District Projects	526,089	2,349	105,000	5,000	5,000	(100,000)	(95)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		691,993	162,879	250,370	140,061	142,043	(108,327)	(43)
Dept 000-80								
350-000-80-5-00-00	(Gain) / Loss on land sale	21,434	413,318	0	0	0	0	0

Village of Brown Deer

TIF #2

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Totals for dept 000-80-		21,434	413,318	0	0	0	0	0
Dept 000-81-INTEREST INCOME								
350-000-81-5-00-10	Principal - 2000 Taxable Notes	380,000	300,000	315,000	315,000	335,000	20,000	6
Totals for dept 000-81-INTEREST INCOME		380,000	300,000	315,000	315,000	335,000	20,000	6
Dept 000-82-MISCELLANEOUS REVENUE								
350-000-82-5-00-10	Interest - 2000 Taxable Notes	276,509	257,100	240,546	240,546	223,051	(17,495)	(7)
Totals for dept 000-82-MISCELLANEOUS REVENUE		276,509	257,100	240,546	240,546	223,051	(17,495)	(7)
TOTAL APPROPRIATIONS		1,369,936	1,133,297	805,916	695,607	700,094	(105,822)	(13)
NET OF REVENUES/APPROPRIATIONS - FUND 350		(764,985)	(808,858)	(339,673)	(96,215)	(159,081)	180,592	(53)
BEGINNING FUND BALANCE		2,056,838	1,291,853	482,996	482,996	386,781	(96,215)	(20)
ENDING FUND BALANCE		1,291,853	482,996	143,323	386,781	227,700	84,377	59

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**TIF District #3**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

In 2006, \$2.4 million tax incremental financing package helped bring a 169,000 square foot Lowe's home improvement store to 6300 West Brown Deer Road. The new store replaced a vacant grocery store building and a primarily vacant strip shopping center. Additionally the Lowe's project carries a guaranteed property value of \$15,262,000. In 2011, the Village received notice that Lowe's was closing its location in Brown Deer. At this time the developer's agreement is still in place and the Village is guaranteed the needed tax revenue from this project. No new development has taken the place of Lowe's in 2012 although there has been strong interest.

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

Current projects within TID #3 include the ongoing development of the Beaver Creek Condominiums. The condominium development will encompass 4.7 acres of land. Ten residential condominium units have been completed to date, with no construction in 2010, 2011, or 2012 due to weak housing market conditions. In 2012, a 13,500 square foot office building to be anchored by Concentra HealthCare broke ground. This project did not receive TIF assistance and is scheduled to be completed in November 2012.

**2013 TIF PROJECTS:**

There are no projects currently scheduled for 2013 within TIF District #3. While there are no specific future projects planned at this time, Village staff anticipates that the Beaver Creek Condo project will likely bring conceptual plans forward in order to alter land use and density requirements during 2013.

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows an increase in fund balance which is helping to replenish the current deficit of the fund resulting from project expenditures in 2008.

Village of Brown Deer

TIF #3

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 353 - TIF #3								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
353-000-11-4-00-10	General Property Taxes	493,518	477,832	477,832	758,843	682,959	205,127	43
Totals for dept 000-11-TAXES		493,518	477,832	477,832	758,843	682,959	205,127	43
Dept 000-34-STATE SHARED REVENUE								
353-000-34-4-00-30	Computer Exemptions	4,357	1,872	1,872	4,868	4,868	2,996	160
Totals for dept 000-34-STATE SHARED REVENUE		4,357	1,872	1,872	4,868	4,868	2,996	160
Dept 000-81-INTEREST INCOME								
353-000-81-4-00-10	Investment Interest	(504)	0	0	0	0	0	0
Totals for dept 000-81-INTEREST INCOME		(504)	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		497,371	479,704	479,704	763,711	687,827	208,123	43

APPROPRIATIONS

Dept 000-67-PARKS & CULTURE/RECREATION

353-000-67-5-20-20	Professional Services	548	12,949	500	6,000	10,000	9,500	1,900
353-000-67-5-26-75	Administrative Expenses	173,419	80,884	100,028	100,028	99,386	(642)	(1)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		173,967	93,833	100,528	106,028	109,386	8,858	9

Dept 000-81-INTEREST INCOME

353-000-81-5-00-10	Principal on Long Term Debt	135,000	140,000	150,000	150,000	165,000	15,000	10
Totals for dept 000-81-INTEREST INCOME		135,000	140,000	150,000	150,000	165,000	15,000	10

Village of Brown Deer

TIF #3

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-5-00-20	INTEREST ON LONG TERM DEBT	210,164	202,807	195,050	195,050	186,624	(8,426)	(4)
Totals for dept 000-82-MISCELLANEOUS REVENUE		210,164	202,807	195,050	195,050	186,624	(8,426)	(4)
TOTAL APPROPRIATIONS		519,131	436,640	445,578	451,078	461,010	15,432	3
NET OF REVENUES/APPROPRIATIONS - FUND 353		(21,760)	43,064	34,126	312,633	226,817	192,691	565
BEGINNING FUND BALANCE		(402,550)	(424,309)	(381,246)	(381,246)	(68,613)	312,633	(82)
ENDING FUND BALANCE		(424,309)	(381,246)	(347,120)	(68,613)	158,204	505,324	(146)

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**TIF District #4**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

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

In 2012, the Village completed the engineering for the Original Village Streetscape improvement project, but construction has been delayed due to resident opposition and right of way challenges. The overall project is to reconstruct North Deerwood Drive, River Lane and North 43<sup>rd</sup> Street in the Original Village area. The reconstruction will include renovation to pavement, redesign of parking pedestrian access and storm water management. The Village began litigation to acquire the final necessary pieces of right of way. This effort will now go to trial in December 2012. Regardless of the outcome it is anticipated that construction will begin in 2013. In addition to right of way acquisitions, the Village also purchased a garage at 8759 N Deerwood Drive in 2012.

**2013 TIF PROJECTS:**

The Original Village Streetscape project is anticipated to begin and it is hoped that a sale of the garage building can be completed.

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

**BUDGET SUMMARY:**

- ✚ The 2013 budget reflects more than a (10%) decrease in fund equity due to project costs projected to be incurred in 2013 to be paid out of the 2010 borrowing.

Village of Brown Deer

TID #4

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 354 - TIF #4								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
354-000-11-4-00-10	General Property Taxes	75,988	230,778	235,394	192,595	173,335	(62,059)	(26)
Totals for dept 000-11-TAXES		75,988	230,778	235,394	192,595	173,335	(62,059)	(26)
Dept 000-34-STATE SHARED REVENUE								
354-000-34-4-00-30	Computer Exemptions	773	1,139	1,139	1,637	1,637	498	44
Totals for dept 000-34-STATE SHARED REVENUE		773	1,139	1,139	1,637	1,637	498	44
Dept 000-81-INTEREST INCOME								
354-000-81-4-00-10	Investment Interest	38,121	33,007	30,000	2,000	2,000	(28,000)	(93)
Totals for dept 000-81-INTEREST INCOME		38,121	33,007	30,000	2,000	2,000	(28,000)	(93)
Dept 000-91								
354-000-91-4-00-10	Proceeds on LT Debt	3,915,000	0	0	0	0	0	0
354-000-91-4-00-20	Debt Funding Credit	0	91,339	0	62,000	62,000	62,000	0
354-000-91-4-00-30	Transfer from Debt Service	0	0	98,222	0	0	(98,222)	(100)
Totals for dept 000-91-		3,915,000	91,339	98,222	62,000	62,000	(36,222)	(37)
TOTAL ESTIMATED REVENUES		4,029,882	356,263	364,755	258,232	238,972	(125,783)	(34)
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
354-000-67-5-20-20	Professional Services	0	9,842	0	1,000	1,000	1,000	0

Village of Brown Deer

TID #4

2013 Budget

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
354-000-67-5-26-75	Administrative Expenses	92,188	169,347	182,376	182,376	188,228	5,852	3
354-000-67-5-82-50	TIF District Projects	5,031	0	0	0	0	0	0
354-000-67-5-82-51	Original Village Project	165,668	381,912	2,700,000	35,000	2,100,000	(600,000)	(22)
Totals for dept 000-67-PARKS & CULTURE/RECREATION		262,887	561,101	2,882,376	218,376	2,289,228	(593,148)	(21)
Dept 000-81-INTEREST INCOME								
354-000-81-5-00-10	Principal on Long Term Debt	26,529	36,441	155,264	155,264	161,181	5,917	4
Totals for dept 000-81-INTEREST INCOME		26,529	36,441	155,264	155,264	161,181	5,917	4
Dept 000-82-MISCELLANEOUS REVENUE								
354-000-82-5-00-10	Interest on Long Term Debt	68,953	320,008	231,241	231,241	226,394	(4,847)	(2)
354-000-82-5-00-11	Issuance Costs	24,272	0	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		93,225	320,008	231,241	231,241	226,394	(4,847)	(2)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
354-000-92-5-00-10	Debt Discount Costs	16,570	0	0	0	0	0	0
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		16,570	0	0	0	0	0	0
TOTAL APPROPRIATIONS		399,211	917,550	3,268,881	604,881	2,676,803	(592,078)	(18)
NET OF REVENUES/APPROPRIATIONS - FUND 354		3,630,671	(561,287)	(2,904,126)	(346,649)	(2,437,831)	466,295	(16)
BEGINNING FUND BALANCE		4,830	3,635,499	3,320,877	3,320,877	2,974,228	(346,649)	(10)
ENDING FUND BALANCE		3,635,499	3,074,212	416,751	2,974,228	536,397	119,646	29

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2013

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**Enterprise Funds**

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

**Water Utility Fund:**

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

**Storm Water Utility:**

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

**Sanitary Sewer Utility:**

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

**Village of Brown Deer  
Proprietary Funds Summary  
2013 Adopted Budget**

Account Name	2009 Actual	2010 Actual	2011 Actual	2012 Amended Budget	2012 Est. Actual	2013 Proposed Budget
<b>Revenues</b>						
User Fees	\$ 3,393,961	\$ 3,451,394	\$ 3,633,758	\$ 3,770,514	\$ 3,798,892	\$ 3,686,224
Grants	150,403	-	-	-	-	-
Permits	805	460	750	1,200	1,000	1,000
Miscellaneous Revenue	676,104	124,822	122,500	123,241	137,340	141,128
Interest Income	64,284	46,177	24,156	21,500	14,596	16,500
Late Penalties	42,872	51,348	52,899	38,000	31,000	35,000
Ammortization of Debt Premium	749	3,564	3,564	2,400	-	-
Total Revenues	<u>\$ 4,329,178</u>	<u>\$ 3,677,765</u>	<u>\$ 3,837,627</u>	<u>\$ 3,956,855</u>	<u>\$ 3,982,827</u>	<u>\$ 3,879,852</u>
<b>Expenditures</b>						
Salaries & Wages	311,577	311,652	233,015	339,674	209,114	243,279
Uniform Allowance	175	306	584	350	350	350
Overtime	804	467	1,041	620	570	620
WI Retirement	29,286	30,703	34,943	24,730	9,730	11,659
FICA	11,081	11,386	12,317	12,666	12,666	15,736
Group Insurance	74,502	70,528	94,349	76,421	56,421	70,761
Worker Comp	8,169	15,800	10,165	8,500	10,100	10,100
Professional Services	99,712	104,911	51,371	170,900	63,000	73,800
Natural Gas/Electric Service	3,282	3,196	3,469	7,620	5,000	5,000
Water/Sewer-Mun Complex	1,032	930	880	1,400	1,400	1,400
Various User Charges	1,300,795	1,341,220	1,418,782	1,391,623	2,157,122	1,430,139
Admin Charges	339,646	383,340	387,430	161,641	395,099	406,827
Equipment Rental	14,483	20,968	14,739	12,780	7,280	12,280
Office Supplies	13,484	13,828	11,298	14,550	14,550	14,550
Tools & Supplies	-	51	-	2,700	2,700	2,700
Fuel, Oil & Lubricants	13,747	11,518	5,331	19,205	7,200	7,200
Safety Equipment	262	1,084	469	1,650	1,650	1,650
Vehicle Repair/Maint Supplies	1,706	416	2,345	3,200	3,200	3,200
Equip Repair/Maint Supplies	171,228	128,321	128,332	155,000	117,376	111,400
Meter Expenditures	105,488	118,305	190,161	121,500	199,500	186,000
Operations Material	57,667	41,683	71,360	40,420	99,000	98,000
Memberships	290	94	40	200	200	200
Periodicals	592	475	-	230	230	230
Training	2,692	-	1,499	1,800	1,600	1,600
Computer Rental	-	-	-	-	-	-
Misc. Expense	15,860	10,703	20,561	13,000	29,000	28,500
System Depreciation	222,680	236,465	371,317	241,900	379,000	384,000
Equipment Depreciation	150,364	144,511	33,704	30,000	30,000	32,000
Interest expense	197,069	162,906	265,112	162,000	148,000	224,828
Amortization of issue costs	4,600	5,504	5,504	2,900	1,200	1,200
Capital Improvement - Non-Capitalized	142,159	27,285	4,090	60,000	60,000	10,000
Inflow/Infiltration Control - Non-Capitaliz	12,190	299,304	242,253	195,000	180,000	315,000
Total Expenditures	<u>3,306,622</u>	<u>3,497,860</u>	<u>3,616,461</u>	<u>3,274,180</u>	<u>4,202,258</u>	<u>3,704,209</u>
Revenues Over/(Under) Expenditures	\$ 1,022,555	\$ 179,905	\$ 221,166	\$ 682,675	\$ (219,431)	\$ 175,643
Beginning Fund Balance	12,891,562	13,914,118	14,094,023	14,315,189	14,997,864	14,778,433
Ending Fund Balance	13,914,118	14,094,023	14,315,189	14,997,864	14,778,433	14,954,076

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Water Utility Funds**

**PROGRAM MANAGER:** Water Superintendent

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

Position (FTE)	2011 Actual	2012 Est.	2012	2013
		Actual	Budget	Budget
Water Utility Worker	2.00	2.00	2.00	1.00
Water Utility Clerk	0.80	0.80	0.80	0.80
Summer help	0.50	0.50	0.50	0.50
Utility Accountant	0.50	0.50	0.50	0.50
Contract Superintendent	0.50	0.50	0.50	0.50
<b>Total</b>	<u>4.30</u>	<u>4.30</u>	<u>4.30</u>	<u>3.30</u>

\*\*\* Staffing levels remain the same from 2012 to 2013.

\*\*\* In 2012, the Village contracted with City Water, LLC to provide one contracted water utility worker while maintaining one water utility worker on the Village staff.

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**Water Utility Funds**

**DEPARTMENT ACTIVITY MEASURES:**

	2008	2009	2010	2011	2012 Est.	2013
Activity	Actual	Actual	Actual	Actual	Actual	Budget
Million Gallons sold	455	474	425	391	441	435
Million Gallons purchased	498	490	460	489	500	475
Customers billed	3,679	3,680	3,680	3,685	3,690	3,695
Main replaced (ft)	4,203	3,600	3,600	3,000	2,400	2,400
Meters replaced	322	280	280	300	350	350
Valves operated	759	520	520	300	500	500
Hydrants operated	445	600	600	450	500	600

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Customer Billed	\$ 418.33	\$ 409.08	\$ 407.00	\$ 427.71	\$ 412.38	\$ 396.75
Efficient Municipal Gov't	Cost per Foot of Main Replaced	\$ 68.54	\$ 72.00	\$ 73.29	\$ 71.19	\$ 88.74	\$ 81.04
Cost per capita	Operating costs	\$ 131.48	\$ 128.45	\$ 128.12	\$ 131.35	\$ 126.82	\$ 122.18

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ Replaced 2,400 feet of deteriorating cast iron water main with PVC pipe on 37<sup>th</sup> Street between Bradley and Green Bay Road
- ✚ Replaced 350 water meters and meter reading devices that were due for replacement with the new Badger Meter ORION technology
- ✚ Purchased a 50% share in a WACHs valve turning machine to improve our valve operations and improve data collection and storage for this program
- ✚ Converted to a new billing systems, BS & A, to match the Village financial accounting software
- ✚ Replaced water distribution system operation
- ✚ Leak detection survey of distribution system to help reduce un-accounted-for water

**Village of Brown Deer  
2013  
Annual Budget**

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**Water Utility Funds**

- ✚ Participated in Beta test of new Orion meter reading equipment with Badger meter

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ Replace approximately 2,000 feet of deteriorating cast iron water main on 38<sup>th</sup> Street between Bradley Road and Kirchoff.
- ✚ Replace 3 fire hydrants and 5 main line valves
- ✚ Continue replacing approximately 350 water meters and meter reading devices to the new Badger Meter ORION technology
- ✚ Upgrade of the Water Utility SCADA system
- ✚ Update water system mapping and records on the GIS system
- ✚ Update the water system hydraulic computer model
- ✚ Review the practice and policies of main break repairs
- ✚ Evaluation of pumping station equipment to determine long term need and effective operation
- ✚ Continue to reduce un-accounted for water
- ✚ Continue to improve asset management of water distribution system including valve, curb stop, and fire hydrant maintenance

**BUDGET SUMMARY:**

- ✚ The administrative charges expenditure line increased due to the combining of several smaller accounts' budgets into one line as well as the recognition that this fund should share in the general administration costs of the Village.
- ✚ Overall, the water budget is very similar to the previous few years. There is an increase in annual revenue due to the water rate increase. A simplified rate increase procedure is anticipated in the 2<sup>nd</sup> quarter 2013 and a purchased water adjustment due to probably Milwaukee Water increase.

Village of Brown Deer

Water Utility Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 600 - Water								
ESTIMATED REVENUES								
Dept 000-64-REFUSE/RECYCLING SALES								
600-000-64-4-50-10	Metered Sales-Residential	594,830	607,333	675,000	675,000	673,623	(1,377)	(0)
600-000-64-4-50-11	Metered Sales-Commercial	363,872	382,280	390,000	398,727	414,726	24,726	6
600-000-64-4-50-12	Metered Sales-Bulk	4,981	4,334	6,000	6,000	4,908	(1,092)	(18)
600-000-64-4-50-13	Metered Sales-Industrial	77,168	78,876	80,000	96,440	68,712	(11,288)	(14)
600-000-64-4-50-20	Private Fire Protection	47,731	47,887	48,000	48,000	48,720	720	2
600-000-64-4-50-30	Public Fire Protection	301,770	296,954	300,000	300,000	304,500	4,500	2
600-000-64-4-50-40	Sales to Public Authorities	19,956	19,338	23,000	23,000	21,000	(2,000)	(9)
Totals for dept 000-64-REFUSE/RECYCLING SALES		1,410,308	1,437,002	1,522,000	1,547,167	1,536,189	14,189	1
Dept 000-81-INTEREST INCOME								
600-000-81-4-00-10	Interest & Dividend Income	13,040	8,282	5,000	2,596	3,000	(2,000)	(40)
600-000-81-4-00-30	Forfeited Discounts/Penalties	21,098	21,036	15,000	15,000	15,000	0	0
Totals for dept 000-81-INTEREST INCOME		34,138	29,318	20,000	17,596	18,000	(2,000)	(10)
Dept 000-82-MISCELLANEOUS REVENUE								
600-000-82-4-00-10	Rent Income	104,164	107,304	110,241	111,687	117,419	7,178	7
600-000-82-4-00-50	Miscellaneous Service Revenue	12,944	7,871	13,000	13,000	11,000	(2,000)	(15)
600-000-82-4-00-55	Misc NonOperating Income	6,000	0	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		123,108	115,175	123,241	124,687	128,419	5,178	4
Dept 000-83-SALES								
600-000-83-4-00-10	Amortization of Debt Premium	566	566	1,200	0	0	(1,200)	(100)
Totals for dept 000-83-SALES		566	566	1,200	0	0	(1,200)	(100)
TOTAL ESTIMATED REVENUES		1,568,120	1,582,061	1,666,441	1,689,450	1,682,608	16,167	1

Village of Brown Deer

Water Utility Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>APPROPRIATIONS</b>								
Dept 000-37								
600-000-37-5-12-20	Uniform Allowance	306	392	0	0	0	0	0
600-000-37-5-15-20	Group Insurance	0	4,630	0	0	0	0	0
600-000-37-5-54-15	Amortization-Bond Discount	1,139	1,139	1,500	0	0	(1,500)	(100)
600-000-37-5-60-20	Interest-Debt to Village	34,192	32,660	35,000	0	0	(35,000)	(100)
600-000-37-5-90-30	Other Income Deductions-CIAC	98,007	97,684	100,000	0	0	(100,000)	(100)
Totals for dept 000-37-		133,644	136,505	136,500	0	0	(136,500)	(100)
Dept 611-37								
600-611-37-5-22-50	Purchases of Water	621,738	679,519	700,000	765,187	714,000	14,000	2
600-611-37-5-35-60	Maint-Structures & Improvement	0	0	1,000	1,000	1,000	0	0
600-611-37-5-35-70	Maintenance-Supply Main	7,328	17,386	10,000	10,000	10,000	0	0
Totals for dept 611-37-		629,066	696,905	711,000	776,187	725,000	14,000	2
Dept 612-37								
600-612-37-5-22-10	Power Purchased for Pumping	4,150	4,680	6,000	6,000	6,000	0	0
600-612-37-5-30-90	Miscellaneous Expense	0	85	1,000	1,000	1,000	0	0
600-612-37-5-35-60	Maint-Structures & Improvement	742	2,169	1,000	1,000	1,000	0	0
600-612-37-5-35-65	Maint-Pumping Equipment	654	4,553	5,000	5,000	5,000	0	0
Totals for dept 612-37-		5,546	11,487	13,000	13,000	13,000	0	0
Dept 613-37								
600-613-37-5-36-11	Operation Supervision	1,856	2,008	5,000	5,000	4,000	(1,000)	(20)
600-613-37-5-36-15	Operations Labor	5,243	3,607	7,000	7,000	6,000	(1,000)	(14)
600-613-37-5-36-40	Chemicals	2,388	3,828	4,000	4,000	4,500	500	13

Village of Brown Deer

Water Utility Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
600-613-37-5-36-90	Miscellaneous Expense	0	0	1,000	1,000	1,000	0	0
Totals for dept 613-37-		9,487	9,443	17,000	17,000	15,500	(1,500)	(9)
Dept 614-37								
600-614-37-5-30-90	Miscellaneous Expense	3,521	3,497	0	4,000	4,000	4,000	0
600-614-37-5-35-60	Maintenance-Structures & Imp	0	899	0	1,000	1,000	1,000	0
600-614-37-5-35-61	Maintenance-Reserv/Standpipe	550	0	0	0	0	0	0
600-614-37-5-35-62	Maintenance-Main	64,981	91,428	75,000	75,000	75,000	0	0
600-614-37-5-35-63	Maintenance-Services	13,527	4,437	3,500	10,976	5,000	1,500	43
600-614-37-5-35-64	Maintenance-Meters	1,516	2,293	2,000	2,000	2,000	0	0
600-614-37-5-35-66	Maintenance-Hydrants	13,628	12,532	15,000	15,000	14,000	(1,000)	(7)
600-614-37-5-35-67	Maintenance-Misc Plant	15,426	12,781	10,000	10,000	11,000	1,000	10
600-614-37-5-36-10	Operations Supervision	12,645	13,080	12,000	12,000	13,000	1,000	8
600-614-37-5-36-11	Maintenance Supervision	10,964	11,037	10,000	10,000	11,000	1,000	10
600-614-37-5-36-20	Meter Expense	6,703	6,210	10,000	10,000	10,500	500	5
600-614-37-5-36-25	Digger's Hotline Expense	10,049	9,076	15,000	15,000	14,000	(1,000)	(7)
600-614-37-5-36-61	Storage Facilities Expense	477	0	2,000	2,000	2,000	0	0
600-614-37-5-36-62	Trans & Dist Line Expense	31,200	46,314	31,000	46,000	32,000	1,000	3
Totals for dept 614-37-		185,187	213,584	185,500	212,976	194,500	9,000	5
Dept 616-37								
600-616-37-5-36-10	Supervision-Customer Accounts	3,477	3,455	4,000	4,000	4,200	200	5
600-616-37-5-36-20	Meter Reading Expense	7,466	7,190	7,500	7,500	7,500	0	0
600-616-37-5-36-30	Customer Records/Collect Exp	9,695	12,763	12,000	12,000	12,500	500	4
600-616-37-5-36-40	Uncollectible Accounts	638	134	1,000	1,000	1,000	0	0
600-616-37-5-36-50	Misc Customer Account Expense	2,057	2,172	5,000	5,000	4,000	(1,000)	(20)
Totals for dept 616-37-		23,333	25,714	29,500	29,500	29,200	(300)	(1)

Village of Brown Deer

Water Utility Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Dept 620-37								
600-620-37-5-10-10	Salaries/Wages	24,762	25,616	27,000	0	6,800	(20,200)	(75)
600-620-37-5-15-10	WI Retirement	14,383	15,676	15,000	0	452	(14,548)	(97)
600-620-37-5-15-15	FICA	0	0	0	0	520	520	0
600-620-37-5-15-20	Group Insurance	23,363	30,388	20,000	0	511	(19,489)	(97)
600-620-37-5-20-20	Professional Services	22,890	23,159	28,000	28,000	28,000	0	0
600-620-37-5-30-10	Office Supplies, Equip & Exp	13,342	10,948	14,000	14,000	14,000	0	0
600-620-37-5-30-90	Miscellaneous Expense	4,487	4,227	5,000	5,000	5,000	0	0
600-620-37-5-35-55	Maintenance-General Plant	0	0	1,000	1,000	1,000	0	0
600-620-37-5-36-75	Transportation Expense	7,268	9,250	12,000	12,000	11,000	(1,000)	(8)
600-620-37-5-39-60	Regulatory Commission Expense	8,642	6,978	5,000	5,000	5,000	0	0
600-620-37-5-51-10	Property Insurance	11,056	11,056	11,500	11,500	11,500	0	0
600-620-37-5-51-45	Injuries & Damages	9,562	9,637	8,500	8,500	9,000	500	6
600-620-37-5-53-20	Rent Expense	12,192	12,192	13,000	11,412	13,000	0	0
Totals for dept 620-37-		151,947	159,127	160,000	96,412	105,783	(54,217)	(34)
Dept 621-37								
600-621-37-5-54-10	Depreciation Expense	118,047	120,413	0	130,000	130,000	130,000	0
Totals for dept 621-37-		118,047	120,413	0	130,000	130,000	130,000	0
Dept 623-37								
600-623-37-5-36-80	Taxes	241,517	256,663	0	246,622	253,021	253,021	0
Totals for dept 623-37-		241,517	256,663	0	246,622	253,021	253,021	0
Dept 625-37								
600-625-37-5-54-10	Misc Amortization-CIAC	(53,713)	(53,713)	0	0	0	0	0
Totals for dept 625-37-		(53,713)	(53,713)	0	0	0	0	0

Village of Brown Deer

Water Utility Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
TOTAL APPROPRIATIONS		1,444,061	1,576,128	1,252,500	1,521,697	1,466,004	213,504	17
NET OF REVENUES/APPROPRIATIONS - FUND 600		124,059	5,933	413,941	167,753	216,604	(197,337)	(48)
BEGINNING FUND BALANCE		7,295,193	7,419,251	7,425,187	7,425,187	7,592,940	167,753	2
ENDING FUND BALANCE		7,419,251	7,425,187	7,839,128	7,592,940	7,809,544	(29,584)	0

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Storm Water Utility**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

The Storm Water Utility accounts for the costs associated with the Village's Storm Water Management Plan and associated capital and annual costs of maintaining an appropriate storm water conveyance system. The Village discharges to the Milwaukee River and needs to collect, convey, store and discharge rainfall runoff to maintain or reduce effects on the River flood plain. 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 Divisions, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. Based on past years' data the 2013 Storm Water Utility includes 19.00% of the salaries and benefits for all public works employees. The Transition position of Assistant Superintendent is included in the Storm Water Fund to a level of 48% of the position.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Ditches Rehabed (L. Ft.)	2,193	6630	4250	6821	6700	7200
Catch Basins Cleaned	81	110	45	95	120	120
Street Sweeping (tons)	107	105	78	69	70	70
Wet/Dry Basins inspected	24	24	26	28	28	28
Outfalls inspected	62	62	62	62	62	62
Storm Water Education Event	1	2	2	1	1	1
Storm Water Brochures	1,200	3,500	500	3,500	0	3,500

ADDITIONAL INFORMATION IN THE ANNUAL NR216 REPORT TO WDNR

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Storm Water Utility**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Efficient Municipal Gov't	Cost per Foot of Ditch Replaced	\$ 267.45	\$ 104.60	\$ 122.56	\$ 62.03	\$ 80.19	\$ 104.73
Cost per capita	Operating costs	\$ 50.11	\$ 59.17	\$ 44.56	\$ 45.59	\$ 58.48	\$ 62.03

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ 2012 Ditching Project – Ravine Lane, N 37<sup>th</sup> Street, N 60<sup>th</sup> planting beds, Park Plaza planting bed
- ✚ Private business facility inspections
- ✚ Purchase of Monitor/Sampler unit
- ✚ Up-date data for SLAMM program
- ✚ Improvements in storm water grab sampling and analysis

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

- ✚ 2013 Ditching Project – 38<sup>th</sup> from Bradley to Kirchhoff, Pelican from 38<sup>th</sup> to 37<sup>th</sup>
- ✚ Original Village Storm Water Improvements – delayed from 2012
- ✚ Stain/painting of Library Basin Pedestrian Bridge – delayed from 2012
- ✚ SLAMM revisions and analysis

**BUDGET SUMMARY:**

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

**Village of Brown Deer  
Storm Water Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 610 - Storm Water								
ESTIMATED REVENUES								
Dept 000-49-OTHER PERMITS								
610-000-49-4-30-10	Fees & Permits	460	750	1,200	1,000	1,000	(200)	(17)
Totals for dept 000-49-OTHER PERMITS		460	750	1,200	1,000	1,000	(200)	(17)
Dept 000-64-REFUSE/RECYCLING SALES								
610-000-64-4-10-10	Storm Water Charges	745,622	853,699	887,025	863,506	864,000	(23,025)	(3)
610-000-64-4-10-20	Culvert/Driveway Replacements	0	32,794	0	0	0	0	0
Totals for dept 000-64-REFUSE/RECYCLING SALES		745,622	886,493	887,025	863,506	864,000	(23,025)	(3)
Dept 000-81-INTEREST INCOME								
610-000-81-4-00-10	Interest Income	12,060	7,235	6,500	5,500	6,500	0	0
610-000-81-4-00-40	Late Penalties	9,264	10,360	6,000	6,000	5,000	(1,000)	(17)
Totals for dept 000-81-INTEREST INCOME		21,324	17,595	12,500	11,500	11,500	(1,000)	(8)
Dept 000-82-MISCELLANEOUS REVENUE								
610-000-82-4-00-50	Miscellaneous Revenue	874	880	0	0	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		874	880	0	0	0	0	0
Dept 000-83-SALES								
610-000-83-4-00-10	Amortization of Debt Premium	2,689	2,689	1,200	0	0	(1,200)	(100)
Totals for dept 000-83-SALES		2,689	2,689	1,200	0	0	(1,200)	(100)
<b>TOTAL ESTIMATED REVENUES</b>		<b>770,969</b>	<b>908,407</b>	<b>901,925</b>	<b>876,006</b>	<b>876,500</b>	<b>(25,425)</b>	<b>(3)</b>

Village of Brown Deer

Storm Water Fund

2013 Budget

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	PCT
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	CHANGE
APPROPRIATIONS								
Dept 000-36								
610-000-36-5-10-10	Salaries/Wages	102,910	121,183	114,616	114,616	127,216	12,600	11
610-000-36-5-11-10	Seasonal Hire	0	0	4,560	4,560	4,560	0	0
610-000-36-5-12-20	Uniform Allowance	0	192	175	175	175	0	0
610-000-36-5-14-00	Overtime	284	474	120	120	120	0	0
610-000-36-5-15-10	WI Retirement	10,958	13,559	6,762	6,762	7,054	292	4
610-000-36-5-15-15	FICA	7,563	8,510	8,769	8,769	10,090	1,321	15
610-000-36-5-15-20	Group Insurance	31,707	42,177	39,211	39,211	47,588	8,377	21
610-000-36-5-15-25	Worker Comp Insurance	1,661	4,511	0	4,500	4,500	4,500	0
610-000-36-5-20-20	Professional Services	545	3,642	9,000	9,000	9,000	0	0
610-000-36-5-20-45	NR216 Contract	1,500	1,571	1,700	1,700	1,700	0	0
610-000-36-5-22-10	Natural Gas/Electric Service	439	222	420	400	400	(20)	(5)
610-000-36-5-22-20	Water/Sewer-Mun Complex	0	0	0	200	200	200	0
610-000-36-5-23-20	Turf Maintenance	14,217	12,451	37,000	20,000	20,000	(17,000)	(46)
610-000-36-5-23-25	CCTV/Cleaning Services	0	0	200	0	2,000	1,800	900
610-000-36-5-26-10	Cleaning Service	40	40	(36,800)	200	200	37,000	(101)
610-000-36-5-26-75	Administration Services	37,437	37,437	45,076	45,000	47,000	1,924	4
610-000-36-5-29-30	Landfill fees	4,196	3,576	2,000	2,000	2,000	0	0
610-000-36-5-29-50	Equipment Rental	8,540	6,403	7,280	7,280	7,280	0	0
610-000-36-5-30-10	Office Supplies	462	97	250	250	250	0	0
610-000-36-5-33-10	Tools & Supplies	51	0	2,000	2,000	2,000	0	0
610-000-36-5-34-10	Fuel, Oil & Lubricants	1,994	3,526	3,605	3,600	3,600	(5)	(0)
610-000-36-5-34-30	Safety Supplies	179	104	400	400	400	0	0
610-000-36-5-34-35	Coveral Services	197	192	150	150	150	0	0
610-000-36-5-35-20	Vehicle Repair/Maint Supplies	51	2,045	2,400	2,400	2,400	0	0
610-000-36-5-35-40	Equipment Repair/Maint Supplie	1,871	1,028	2,500	2,400	2,400	(100)	(4)

**Village of Brown Deer  
Storm Water Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
610-000-36-5-36-30	Billing Services	22,463	24,181	26,000	26,000	26,000	0	0
610-000-36-5-37-10	Operations Material	16,318	6,068	14,420	12,000	12,000	(2,420)	(17)
610-000-36-5-37-20	System Maintenance	0	0	5,000	5,000	5,000	0	0
610-000-36-5-45-10	Memberships	47	20	100	100	100	0	0
610-000-36-5-45-20	Periodicals	475	0	80	80	80	0	0
610-000-36-5-45-30	Professional Training	0	60	800	600	600	(200)	(25)
610-000-36-5-54-10	System Depreciation	149,421	154,455	147,900	155,000	160,000	12,100	8
610-000-36-5-54-15	Equipment Depreciation	11,786	11,786	12,000	12,000	12,000	0	0
610-000-36-5-60-20	Debt Service-Interest Expense	90,087	80,312	83,000	104,000	105,000	22,000	27
610-000-36-5-60-30	Amortization of debt issue cos	3,467	3,467	1,400	1,200	1,200	(200)	(14)
610-000-36-5-81-35	Capital Outlay-Equipment	0	3,699	0	0	0	0	0
610-000-36-5-82-40	Capital Outlay-Imp Storm Sewer	(1,608)	0	0	50,000	0	0	0
610-000-36-5-82-45	Capital Outlay-Imp Ditch/Strm	0	0	60,000	60,000	120,000	60,000	100
Totals for dept 000-36-		519,258	546,988	602,094	701,673	744,263	142,169	24
<b>TOTAL APPROPRIATIONS</b>		<b>519,258</b>	<b>546,988</b>	<b>602,094</b>	<b>701,673</b>	<b>744,263</b>	<b>142,169</b>	<b>24</b>
NET OF REVENUES/APPROPRIATIONS - FUND 610		251,711	361,419	299,831	174,333	132,237	(167,594)	(56)
BEGINNING FUND BALANCE		2,084,314	2,336,025	2,673,394	2,673,394	2,847,727	174,333	7
ENDING FUND BALANCE		2,336,025	2,697,444	2,973,225	2,847,727	2,979,964	6,739	0

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Sanitary Sewer Utility**

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

The Public Works department staff salaries are split between the General Fund Public Works Divisions, the Recycling Fund, the Storm Water and Sanitary Sewer Utilities and Water Utility. Based on past years' data the 2013 Sanitary Utility includes 9.25% of the salaries and benefits for all public works employees. The Transition position of Assistant Superintendent is included in the Sanitary Fund to a level of 47% of the position.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Est. Actual	2013 Budget
Gallons transported						
Transport capacity						
Manholes repaired						
Sewer lateral feet inspected						

In MMSD Annual Report and CMAR

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Sanitary Sewer Utility**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2008	2009	2010	2011	2012	2013
Cost per capita	Operating costs	\$ 108.60	\$ 94.51	\$ 126.54	\$ 118.65	\$ 108.89	\$ 124.51

**OBJECTIVES ACCOMPLISHED IN 2012:**

- ✚ 2012 Testing and Sealing Program
- ✚ Private Property Infiltration and Inflow Program (75% MMSD funded) Started
- ✚ Sanitary Sewer Brochure completed with PPII information included.

**OBJECTIVES TO BE ACCOMPLISHED IN 2013:**

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

**BUDGET SUMMARY:**

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

**Village of Brown Deer  
Sanitary Sewer Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010 ACTIVITY	2011 ACTIVITY	2012 AMENDED BUDGET	2012 PROJECTED ACTIVITY	2013 ADOPTED BUDGET	CHANGE FROM 2012 BUDGET	PCT CHANGE
Fund 630 - Sewer								
ESTIMATED REVENUES								
Dept 000-64-REFUSE/RECYCLING SALES								
630-000-64-4-10-10	Volumetric Charges	425,176	425,075	503,900	423,805	423,805	(80,095)	(16)
630-000-64-4-10-15	Connection Charges	184,344	184,653	167,967	184,800	184,800	16,833	10
630-000-64-4-10-20	Household Hazardous Waste	0	0	12,947	12,583	12,709	(238)	(2)
630-000-64-4-10-25	MMSD Charges	685,944	700,535	676,676	680,834	677,430	754	0
Totals for dept 000-64-REFUSE/RECYCLING SALES		1,295,464	1,310,263	1,361,490	1,302,022	1,298,744	(62,746)	(5)
Dept 000-81-INTEREST INCOME								
630-000-81-4-00-10	Investment Interest	21,077	8,639	10,000	6,500	7,000	(3,000)	(30)
630-000-81-4-00-40	Interest-Delinquent Accounts	20,986	21,503	17,000	10,000	15,000	(2,000)	(12)
Totals for dept 000-81-INTEREST INCOME		42,063	30,142	27,000	16,500	22,000	(5,000)	(19)
Dept 000-82-MISCELLANEOUS REVENUE								
630-000-82-4-00-50	Miscellaneous	840	6,445	0	70	0	0	0
Totals for dept 000-82-MISCELLANEOUS REVENUE		840	6,445	0	70	0	0	0
Dept 000-83-SALES								
630-000-83-4-00-10	Amortization of Debt Premium	309	309	0	0	0	0	0
Totals for dept 000-83-SALES		309	309	0	0	0	0	0
Dept 000-93-TRANSFER FROM RESERVES								
630-000-93-4-00-00	Capital Contribution	0	220,567	0	0	0	0	0
Totals for dept 000-93-TRANSFER FROM RESERVES		0	220,567	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,338,676</b>	<b>1,567,726</b>	<b>1,388,490</b>	<b>1,318,592</b>	<b>1,320,744</b>	<b>(67,746)</b>	<b>(5)</b>

**Village of Brown Deer  
Sanitary Sewer Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
<b>APPROPRIATIONS</b>								
Dept 000-36								
630-000-36-5-10-10	Salaries/Wages	51,788	53,030	50,938	50,938	61,943	11,005	22
630-000-36-5-11-10	Temporary Laborers	0	0	4,560	1,000	4,560	0	0
630-000-36-5-12-20	Uniform Allowance	0	0	175	175	175	0	0
630-000-36-5-14-00	Overtime	183	567	500	450	500	0	0
630-000-36-5-15-10	WI Retirement	5,362	5,709	2,968	2,968	4,153	1,185	40
630-000-36-5-15-15	FICA	3,823	3,807	3,897	3,897	5,126	1,229	32
630-000-36-5-15-20	Group Insurance	15,458	17,154	17,210	17,210	22,662	5,452	32
630-000-36-5-15-25	Worker Compensation Ins	4,577	5,654	0	5,600	5,600	5,600	0
630-000-36-5-20-20	Professional Services	6,905	6,891	15,000	1,200	10,000	(5,000)	(33)
630-000-36-5-22-10	Natural Gas/Electric Service	2,757	3,247	7,200	4,600	4,600	(2,600)	(36)
630-000-36-5-22-20	Sewer/Water Services	930	880	1,200	1,200	1,200	0	0
630-000-36-5-23-10	Cleaning Services	200	40	500	500	500	0	0
630-000-36-5-26-10	MMSD Service Charges	687,887	701,427	676,676	680,998	677,430	754	0
630-000-36-5-26-15	MMSD Hazardous Waste Service	13,182	13,656	12,947	12,583	12,709	(238)	(2)
630-000-36-5-26-75	Administration Services	81,138	81,138	92,065	92,065	93,806	1,741	2
630-000-36-5-29-30	Landfill Fees	0	0	500	400	400	(100)	(20)
630-000-36-5-29-50	Equipment Rental	12,428	8,336	5,500	0	5,000	(500)	(9)
630-000-36-5-30-10	Office Supplies, Equip & Exp	244	254	300	300	300	0	0
630-000-36-5-33-10	Tools & Supplies	0	0	700	700	700	0	0
630-000-36-5-34-10	Fuel, Oil & Lubricants	2,256	1,804	3,600	3,600	3,600	0	0
630-000-36-5-34-30	Safety Equipment	546	8	800	800	800	0	0
630-000-36-5-34-35	Uniforms/Coveralls	162	164	300	300	300	0	0
630-000-36-5-35-20	Vehicle Repair/Maint Supplies	365	300	800	800	800	0	0
630-000-36-5-35-40	Equip Repair/Maint Supplies	1,560	6,432	5,000	5,000	5,000	0	0

**Village of Brown Deer  
Sanitary Sewer Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
630-000-36-5-35-60	Maintenance-System	0	0	5,000	5,000	5,000	0	0
630-000-36-5-36-30	Meter Expenditures-Water	94,441	98,160	92,000	98,000	98,000	6,000	7
630-000-36-5-37-10	Operations Material	25,365	14,759	26,000	25,000	25,000	(1,000)	(4)
630-000-36-5-37-20	MONITORING	0	710	4,000	4,000	4,000	0	0
630-000-36-5-45-10	Professional Memberships	47	20	100	100	100	0	0
630-000-36-5-45-20	Professional Publications	0	0	150	150	150	0	0
630-000-36-5-45-30	Professional Training	0	1,439	1,000	1,000	1,000	0	0
630-000-36-5-54-10	Depreciation Expense-System	87,044	96,449	94,000	94,000	94,000	0	0
630-000-36-5-54-15	Depreciation Expense-Equip	14,678	21,918	18,000	18,000	20,000	2,000	11
630-000-36-5-60-20	Interest Expense	38,627	36,206	44,000	44,000	119,828	75,828	172
630-000-36-5-60-30	Amortization of Debt Issue Cos	898	898	0	0	0	0	0
630-000-36-5-81-35	Capital Equipment-Sewer	1,670	392	0	10,000	10,000	10,000	0
630-000-36-5-82-40	Capital Improvement-Sewer	27,285	0	0	0	0	0	0
630-000-36-5-82-45	Inflow/Infiltration Control	299,304	242,253	195,000	120,000	195,000	0	0
<b>Totals for dept 000-36-</b>		<b>1,481,110</b>	<b>1,423,702</b>	<b>1,382,586</b>	<b>1,306,534</b>	<b>1,493,942</b>	<b>111,356</b>	<b>8</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,481,110</b>	<b>1,423,702</b>	<b>1,382,586</b>	<b>1,306,534</b>	<b>1,493,942</b>	<b>111,356</b>	<b>8</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 630</b>		<b>(142,434)</b>	<b>144,024</b>	<b>5,904</b>	<b>12,058</b>	<b>(173,198)</b>	<b>(179,102)</b>	<b>(3,034)</b>
<b>BEGINNING FUND BALANCE</b>		<b>4,183,646</b>	<b>4,041,214</b>	<b>3,919,075</b>	<b>3,919,075</b>	<b>3,931,133</b>	<b>12,058</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>		<b>4,041,214</b>	<b>4,185,238</b>	<b>3,924,979</b>	<b>3,931,133</b>	<b>3,757,935</b>	<b>(167,044)</b>	<b>(4)</b>

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Internal Service Fund**

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

**Liability Insurance Fund**

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

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

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

**BUDGET SUMMARY:**

- ✚ The 2013 budget shows more than a (10%) decrease in fund equity due to the estimated aggregate stop loss amount increasing of \$100,000.

**Village of Brown Deer  
Liability Insurance Fund  
2013 Budget**

GL NUMBER	DESCRIPTION	2010	2011	2012	2012	2013	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2012 BUDGET	PCT CHANGE
Fund 700 - Liability Insurance Fund								
<b>ESTIMATED REVENUES</b>								
Dept 000-81-INTEREST INCOME								
700-000-81-4-00-50	Dividend Income	25,539	20,709	10,000	10,000	10,000	0	0
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>25,539</b>	<b>20,709</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
Dept 000-92-TRANSFER FROM OTHER FUNDS								
700-000-92-4-10-00	General Fund	85,000	86,135	89,660	89,660	91,000	1,340	1
<b>Totals for dept 000-92-TRANSFER FROM OTHER FUNDS</b>		<b>85,000</b>	<b>86,135</b>	<b>89,660</b>	<b>89,660</b>	<b>91,000</b>	<b>1,340</b>	<b>1</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>110,539</b>	<b>106,844</b>	<b>99,660</b>	<b>99,660</b>	<b>101,000</b>	<b>1,340</b>	<b>1</b>
<b>APPROPRIATIONS</b>								
Dept 000-19								
700-000-19-5-51-50	Liability Ins Premiums	83,626	88,746	89,660	89,660	91,000	1,340	1
700-000-19-5-51-75	Insurance Claims	8,055	9,373	100,000	2,000	100,000	0	0
<b>Totals for dept 000-19-</b>		<b>91,681</b>	<b>98,119</b>	<b>189,660</b>	<b>91,660</b>	<b>191,000</b>	<b>1,340</b>	<b>1</b>
<b>TOTAL APPROPRIATIONS</b>		<b>91,681</b>	<b>98,119</b>	<b>189,660</b>	<b>91,660</b>	<b>191,000</b>	<b>1,340</b>	<b>1</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 700</b>		<b>18,858</b>	<b>8,725</b>	<b>(90,000)</b>	<b>8,000</b>	<b>(90,000)</b>	<b>0</b>	<b>0</b>
BEGINNING FUND BALANCE		411,499	430,356	439,081	439,081	447,081	8,000	2
ENDING FUND BALANCE		430,356	439,081	349,081	447,081	357,081	8,000	2

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Community Profile and Statistical Information**

**Community Profile**

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

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

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

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

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

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

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**Community Profile and Statistical Information**

**Demographics and Economic Information**

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

Source:

Wisconsin Department of Administration, Demographic Services Center

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

Source:

Wisconsin Department of Revenue, Division of Research and Analysis

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

Source:

Wisconsin Department of Workforce Development

**Village of Brown Deer  
2013  
Annual Budget**

For the Fiscal Year Beginning January 1, 2013

**Community Profile and Statistical Information**

<u>Largest Taxpayers</u>		2012	2012
<u>Taxpayer</u>	<u>Type of Business / Property</u>	<u>Assessed Valuation</u>	<u>Equalized Valuation</u>
Brown Deer Market LLC	Property Management	\$ 30,709,500	\$ 32,180,100
Brown Deer Business Park-WI TWO LLC	Property Management	19,870,100	20,821,800
FIS (Fidelity Information Center)	Data Processing Center	17,231,800	18,057,100
Lowe's Home Center	Retail	15,529,600	16,273,300
Deer Run Apartments	Property Management	14,789,400	15,497,700
North Pointe Apartments, Ltd.	Property Management	11,125,000	11,657,800
Brooklane Apartments	Property Management	9,645,300	10,107,200
River Place Apartments LLC	Property Management	9,150,500	9,588,700
Community Television (TV 6)	Business	8,546,000	8,955,200
Mutual Savings Bank	Financial Institution	8,323,400	8,722,000

Largest Employers

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

The largest employers in the Village area are listed below:

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

## Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

**Department.** An organizational unit comprised of programs and sub-programs. Each department is managed by a single director.

**Depreciation.** The portion of the total expended to acquire a capital asset charged as an expense during a particular period of time. Depreciation is usually estimated in a straight line calculation in which the original value is decreased each year as a percentage of full value over the expected life of the asset.

**Designated for Subsequent Year.** A portion of this year's unreserved fund balance to provide for the excess of expenditures and other financing uses over revenues and other financing sources budgeted in the next year.

**Division.** A unit within a Department that contains the necessary administrative services to function as a self-contained program or service.

**Eminent Domain.** The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by an independent appraisal of the property.

**Employee Benefits.** Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

**Encumbrances.** Financial commitments related to unperformed services or contracts for goods for which part of an appropriation has been reserved.

**Endowment.** Funds or property that are donated with either a temporary or permanent restriction as to the use of principal.

**Enterprise Fund.** A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to a private business.

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

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

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

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

## Glossary of Wisconsin Government Terms

**Fiscal Year.** A twelve-month period of time used for budgeting, accounting or tax collection purposes which may differ from a calendar year. Wisconsin municipal entities operate on a calendar basis from January 1 to December 31.

**Fixed Budget.** A budget setting forth dollar amounts that are not subject to change based on the volume of goods or services to be provided.

**Fixed assets.** See "Capital Improvements."

**Franchise.** A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

**Full Time Equivalent (FTE).** A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

**Fund Balance.** The fund equity of governmental funds and trust funds consisting of the excess of assets over liabilities. Two type of Fund Balance are:

***Reserved Fund Balance*** – A portion of fund balance, which is not available for other expenditures and is legally segregated for a specific use.

***Unreserved Fund Balance***

- *Designated* – A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for operations and for subsequently budgeted expenditures.

- *Undesignated* – The remainder of fund balance which is neither reserved nor designated.

**Governmental Fund Types.** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

**Grant.** Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

**Impact Fees.** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Infrastructure.** Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and so forth.

**In-Lieu Tax.** Tax levied or payment in place of another tax or taxes.

## 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. 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.

## Glossary of Wisconsin Government Terms

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

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

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

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

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

## Glossary of Wisconsin Government Terms

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

**Performance Measures.** Indicators that allow the assessment of program accomplishments.

**Personnel Costs.** Budget category used to denote salaries and wages as well as all associated benefits such as employer paid pension cost, social security, health life, dental, and disability insurances, vacation, holidays and sick leave.

**Principal.** In the context of bonds, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

**Program.** A division of a department which specifies a particular group of activities.

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

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

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

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

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

**Special Revenue Funds.** This fund is separately administered because revenues are restricted by the City Council, the State of Wisconsin, the Federal Government, or other governmental agencies as to how the City may spend them.

**State Aid.** Funds made available by the State of Wisconsin for distribution to local governments based on a prescribed formula of distribution to offset some expenditures.

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

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

**Tax Levy.** The total amount of revenues to be raised by property taxes. Property taxes are levied in the current year for the following year appropriations.

**Tax Levy Rate (Mill Rate).** The amount of taxes levied for each \$1,000 (mill) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000, the property tax would equal \$250 (\$100 x \$2.50).

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

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

## Glossary of Wisconsin Government Terms

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

# **FINANCIAL POLICY / MANUAL**

Revised December 5, 2011

**SUBJECT: GENERAL OPERATIONS POLICY**

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

**Objectives:**

A. Accounting

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

B. Cash Management

1. Receipts:

- All money due to the Village should be collected and entered in to the receipting system as soon as possible, (no more than 10 business days).
- Money that is received shall be deposited in an approved public depository in a timely manner (no longer than one week).
- Amounts that remain uncollected after a reasonable length of time shall be subject to available legal means of collection by law in adherence with the Wisconsin State Statutes and other applicable laws.

2. Disbursements:

- On a weekly basis, the Department Head (or delegated employee) prepares a voucher form for each expenditure, which is verified and entered into the accounting software by a staff member of the Administrative Services Department.
- The Treasurer/Comptroller reviews the invoices and approves each one in writing.
- The invoices are segregated into two categories 'prepaids' and 'vouchers.'
  - Prepaids are defined as any payment that is \$5,000 or less and reoccurring standard payments for regular services such as WE Energies, Time Warner Cable, Veolia, AT&T, Milwaukee Water Works,

MMSD, U.S. Postal Service, Verizon Wireless, and anything payroll and benefit related etc.

- If there is an emergency payment or special payment that is needed that week it would be classified as a prepaid and must receive special authorization from the Treasurer/Comptroller. This could include a payment where the Village may receive a discount by paying early or a check needed for an employee training.
- Vouchers are defined as any payment that does not meet the criteria for a prepaid.

#### PREPAIDS

- Checks are cut weekly for Prepays by a staff member of the Administrative Services Department, reviewed by the Treasurer/Comptroller and mailed.
- A check register will be printed weekly detailing the prepaids and will be included in the monthly reports for review by FPW and the Village Board.

#### VOUCHERS

- Checks are cut for Vouchers once a month by a staff member of the Administrative Services Department, and reviewed by the Treasurer/Comptroller.
- The voucher (and prepaid) list is presented once a month to the Finance and Public Works Committee for review and then presented for approval to the Village Board at the second meeting of the month.
- Upon above approval, the Treasurer/Comptroller will release the checks, for the vouchers to be mailed.
- Employee wages are to be paid bi-weekly.
- The Village Treasurer/Comptroller is authorized at his/her discretion to process periodic payments through the use of money transfer techniques as set forth in State Statutes 66.0607 and more specifically in sec. 66.0607(3)(m).

#### C. Daily Cash Operations

1. The cash drawers utilized at the front counter will be counted, balanced, and reported daily by the Treasurer/Comptroller or Deputy Treasurer/Comptroller (or other employee as designated in their absence). During tax time the drawers may be counted more frequently.
2. The individual that balanced the cash drawer will give the deposit to the other (between the Treasurer/Comptroller and the Deputy Treasurer/Comptroller) to write up the bank deposit for that day.
- 3.
4. Under no circumstance can a Village staff member cash a personal check or a third party check in the Village's cash drawer.

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

**SUBJECT: PURCHASING POLICY**

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

**Guidelines:**

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

*Delegation of Authority*

Each department head is authorized to delegate authority to an employee(s) of that department to make and approve purchases not exceeding \$5,000.00. The department head will need to sign off on the accounts payable vouchers prior to payment. While delegation of authority is realistic in how Village business is conducted the department head is ultimately responsible for all purchases made by employees of the department.

*Planning*

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

*Overdrafts*

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

*Quality*

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

*Sales Tax*

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

### *Endorsements*

Neither the Village's name nor any employee's name or position is to be used to endorse or support a product or vendor, unless specifically authorized by the Village Board.

### *Ethics Laws*

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

### **Purchasing Procedures:**

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

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

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

#### *Purchases from \$5,001 to \$15,000*

The Village Manager is authorized to approve any purchase in the amount of \$5,001 to \$15,000. Prior to securing goods or services costing from \$5,001 to \$15,000, departments (department heads/designees) must obtain three (3) or more written quotations. The department head must be able to show proof the quotations and compile the information in a way that allows for comparison. If departments are unable to secure three (3) written quotations, an explanation why less than three (3) qualified vendors were available must be noted for the Village Manager. The form used to compare the quotations, as approved by the Village Manager, shall be attached to the payment authorization.

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

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

##### Services

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

\$5,000 to \$15,000. Services purchased in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

#### Equipment

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

#### Capital Improvements and Construction Projects

For capital improvements and construction projects exceeding \$15,000 in value, Departments shall prepare specifications based upon standards appropriate to meet the Village's needs. Specifications shall be forwarded to the Village Manager for review, comment, and recommendation. Upon the Village Manager's recommendation, the Department Head will then prepare the necessary bid package, public notices, and advertisements to meet the Village purchasing policy and will also send invitations to bid to qualified vendors. A bid packet containing an invitation to bid, specifications, and general bid documents will be sent to qualified vendors as well as those that respond to the legal notice.

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

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

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

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

#### **Special Requirements:**

Occasionally the Village may need to purchase goods or services under circumstances which do not clearly fit the patterns of normal public procurement and for which normal competitive shopping procedures do not apply. All proposed capital purchases exceeding \$5,000 and funded through the Capital Improvement Fund shall be supported by a completed document

allowing for comparison, review, and approval by the Finance/Public Works Committee concurrent with the Capital Improvement Plan and the Annual Budget..

#### *Sole Source*

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

#### *Special Exception*

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

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

#### *Cooperative Purchasing Programs*

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

#### *Professional Services*

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

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

### *Emergency Purchases*

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

### *Petty Cash Accounts*

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

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

### **Specifications:**

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

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

### *General Guidelines*

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

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

### *Types of Specifications*

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

#### Qualified Products or Acceptable Brands List

These lists are developed where it is not possible to write specs adequate to identify the quality and performance required, or when tests necessary to determine

compliance with technical specs are lengthy, costly, or require complicated technical equipment.

Specification by Brand or Trade Name

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

Specifications by Blueprint or Dimension Sheet

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

Specifications by Performance, Purpose or Use

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

Specifications by Industry Standards

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

Specifications by Samples

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

**SUBJECT: VILLAGE ISSUED PURCHASING CARD POLICY**

**General:** To establish a methodology for use and to define the limits of use of Village issued purchasing cards provided to certain personnel in order to make purchases of goods and/or services on behalf of the Village of Brown Deer.

This policy is being established in order to provide a more rapid turnaround of requisitions for low dollar value goods, emergency purchases, and travel/training expenditures and to reduce paperwork and handling costs. By using the purchasing cards the requests for petty cash, manual checks and the payment cycle are reduced. Those purchasers who have been issued purchasing cards may now initiate transactions in-person, by telephone, or on the Internet, within the limits of this procedure and receive goods.

**Procedure**

1. Receiving a Purchasing card.
  - a. Village Department Heads and designated employees approved by the Village Manager shall receive a purchasing card.
  - b. The Cardholder shall be issued a copy of this procedure and shall be required to sign an employee agreement, Attachment A.
  - c. The Treasurer/Comptroller shall maintain all records of purchasing card requests, limits, cardholder transfers and lost/stolen/destroyed card information.
2. Authorized Purchasing Card Use
  - a. This unique purchasing card that the Cardholder receives has his/her name embossed on it and shall ONLY be used by the Cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The Cardholder may make transactions on behalf of others in their department. However, the Cardholder is responsible for all use of his/her card.
  - b. The Cardholder shall inform the Vendor that the goods are not subject to sales tax, as the Village is exempt in the State of Wisconsin. A sales tax exemption certificate is available upon request.
3. Unauthorized Purchasing card Use
  - a. The purchasing card SHALL NOT BE USED for the following:
    1. Personal purchases or identification;
    2. Cash Advances;
  - b. A Cardholder who makes unauthorized purchases or carelessly uses the purchasing card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank in connection with the misuse.
  - c. The Cardholder will also be subject to disciplinary action.

#### 4. Cardholder Record Keeping

- a. Whenever a purchasing card purchase is made documentation shall be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account and listed on the cardholder's purchasing log, Attachment B.
- b. In all purchase scenarios, the Cardholder is responsible to check that sales tax is not charged, prior to the authorizing the purchase.

#### 5. Review of Monthly Statement

- a. At the end of each billing cycle, the Cardholder shall receive from the Bank his/her monthly statement of account that will list the Cardholder's transactions for that period.
- b. The Cardholder shall check each transaction listed against his/her purchasing log, receipts and any shipping documents to verify the monthly statement.

The original sales documents (packing slip, invoice, cash register tape and purchasing card slips, etc.) for all items listed on the monthly statement MUST be neatly attached, in purchasing log sequence, to the statement. This data attachment is critical to provide audit substantiation. **IF THIS ROUTINE IS NOT ADHERED TO, THE PURCHASING CARD WILL BE REVOKED.** The careful matching of complete support documents to the log and then to the statement is vital to the success of this program.

After this review, the Cardholder shall sign the statement and present the monthly statement to his/her approving supervisor for approval and signature, then forward the payment voucher to Administrative Services for payment.

- c. The Cardholder shall review the monthly statements and return to Administrative Services within the timeframe requested by the Accounts Payable Clerk or within five (5) working days of receipt.
- d. If the Cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, Vendor's name and reason for the lack of supporting documentation.
  - Purchasing card returns – If an item is not satisfactory, received wrong, damaged and/or defective, duplicate order, etc., the Cardholder should make contact with the vendor to explain the problem and inquire about return policies. If an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the monthly statement and purchasing log.
  - If purchased items or credits are not listed on the monthly statement, the Cardholder shall **RETAIN** the appropriate transaction documentation until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the date of purchase, the Cardholder shall notify the Accounts Payable Clerk and the Treasurer/Comptroller.

- e. If the Cardholder is disputing a charge, he/she shall follow the guidelines of the card's issuing Bank and include documentation with the statement package.

6. Monthly Account Summaries

- a. The Bank shall issue monthly Account Summaries, listing all transactions, to the Treasurer/Comptroller. These listings will allow the Treasurer/Comptroller to track the Cardholder's activities and act as a checklist for the Accounts Payable Clerk to anticipate which approved monthly statements are due from which Cardholders.

More than two (2) reminders to a Cardholder that an approved monthly statement is delinquent will be grounds for withdrawing the purchasing card from that user.

7. Card Security

- a. It is the Cardholder's responsibility to safeguard the purchasing card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

The Cardholder must not allow anyone to use his/her account number. A violation of this trust may result in that Cardholder having his/her card withdrawn and disciplinary action taken.

- b. If the card is lost or stolen, the Cardholder shall immediately notify the Treasurer/Comptroller who will contact the bank to have the card cancelled and a new one re-issued.

8. Cardholder Separation

- a. Prior to separation from the Village or transfer to another department, the Cardholder shall surrender the purchasing card and current purchasing card purchasing log to the Treasurer/Comptroller or Village Manager. Upon its receipt, the Treasurer/Comptroller or Village Manager will review, approve and forward to Accounts Payable the month end purchasing card statement and destroy the card.

9. Review and Audit

- a. Issuance of a procurement card is a privilege and periodic audits will be done to verify compliance to the stated policies and procedures.

**SUBJECT: CAPITALIZED FIXED ASSET POLICY**

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

**Objectives:**

- A. The Village's Record of Capital Assets shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Village's Record of Capital Assets shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally, repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions, which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Village's Record of Capital Assets.
- C. Asset Valuation
  - Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.
  - 1. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
  - 2. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000.00. If sale value is less than \$5,000.00, normal depreciation for the useful life will be used.
  - 3. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.
  - 4. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.
  - 5. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
  - 6. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, storm water management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the

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

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

**SUBJECT: CAPITAL IMPROVEMENT PLANNING PROCESS & POLICY**

**General:** The intent of the capital improvement planning process and policy is to insure that the Village of Brown Deer has set in place a long-term plan regarding improvements and replacement of buildings, equipment, parks, and public infrastructure, including its utilities. It is prudent that management have a process where these items are reviewed and scheduled to be replaced outside of and prior to the annual budget process.

**Policy Management:**

- The Village Board must approve a five-year capital improvement plan that is updated annually.
- The five (5) year capital improvement plan will include consideration of major equipment replacement needs as well as any other projects or future capital expenditures.
- The Village Board will hold at least one Capital planning workshop that is considered an open meeting, thus being open for public input.
- The Capital Improvement Planning process will begin at a staff level in March and the Capital Planning workshop(s) should be expected to occur in May.
- The first year of the five-year capital improvement plan with consideration of any changes will be rolled into the current year capital improvement budget during the annual operating budget process.

**Funding Plan:**

Delaying capital maintenance and replacement of equipment results in higher future costs and decreased resident service and quality of life. The Village recognizes that large increases to property taxes are not desirable and thus a funding plan has been put in place.

- As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual capital improvement budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.
- The Village desires to purchase non-debt purchase requests through annual operating revenues such as tax levy and interest income.
  - The Village designed a ten-year funding plan, which shows how the desire above can be reached.
  - The plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests.
    - Reserves on hand are derived from the North Shore Fire Department Asset Sale Fund, the Capital Improvement Fund, and the Equipment Replacement Fund, which have now been combined all into the Capital Improvement Fund.
  - The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the Village to gradually increase the tax levy to fund these purchases rather than including large one-time jumps.
- In order to complete the ten-year plan the Village plans to borrow bi-annually for those projects that meet the debt requirements. The plan assumes that debt financed projects

would average approximately \$500,000 per year after 2015 and continue with a bi-annual debt issue until the fund is self-sustaining.

**Procedures:**

1. The Village begins the capital planning process by summarizing all existing capital assets including equipment, buildings, and infrastructure assets purchased with an individual value more than \$5,000. This inventory listing includes the year the asset was purchased, estimated life, and estimated replacement year.
2. Department heads then complete a capital needs assessment. One part of that assessment is to review their existing asset inventory and ensure that assets needing replacement during the next five years are requested. Departments are also provided with a listing of capital assets for their review and updates.
3. Once all capital purchase requests are received by the Treasurer/Comptroller, they are split into five groups.

**Non-Debt Financed Purchase Requests:** Non-debt financed purchase requests can be thought of as falling into one of three categories annually recurring, smaller dollar purchases or shorter-lived assets. The Village desires to finance those purchases, which recur annually through annual revenues rather than borrowed funds. This method allows for tax rate stabilization and lower debt service payments due to fewer borrowings. The Village also desires not to borrow for lower cost assets as the cost of financing can become too high in comparison to the asset's overall value. In some cases, it is the combination of dollar amount and asset life that result in the asset being shown within this category.

**Debt Financed Purchase Requests:** Debt financed purchase requests are higher cost, more infrequent purchase requests. Due to the infrequency of purchase, paying for these assets with annual operating funds would lead to a tax rate, which fluctuated significantly from one year to the next. In order to maintain tax levy stability, the Village plans to finance these purchases with long-term debt.

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

4. Once a comprehensive listing of capital assets is accumulated, the Treasurer/Comptroller begins the process of determining how to pay for the purchases.
5. The Treasurer/Comptroller and Village Manager review the project requests to verify that they are in line with the Village's overall goals and make any necessary changes.
6. The Treasurer/Comptroller and Village Manager then present a draft five year Capital Improvement Plan to the Village Board for the Capital Planning workshop(s).
7. Once the Capital Planning workshop(s) have been completed, the necessary changes are made and the first year of the Capital Improvement Plan will be rolled into the Capital Improvement Budget and will go through further review during the annual operating budget process.

**SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY**

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

**Procedures:**

**A. Budget Considerations**

1. The Village will enact an annual Capital Improvement Budget based upon a Five-Year Capital Improvement Plan.
2. The Village will coordinate development of the annual Capital Improvement Budget with the development of the operating budget. Future operating costs associated with new capital improvements or major equipment purchases will be projected and included in the operating budget. Approval of the annual Capital Improvement Budget shall take place at the same time as approval of the annual operating budget.
3. As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual Capital Improvement Budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.
4. Utility projects not funded via special assessments, grants, or similar funding sources other than utility rates will be analyzed for future rate impacts as part of the annual capital improvement plan process. Utility projects will be coordinated with Village projects to minimize costs and inconvenience to the residents.
5. Development-related projects for which tax incremental financing might be considered will be considered outside of the borrowing targets noted above due to the dedicated revenue stream (tax increments or other sources) used to pay the debt.
6. Each Department Head will develop the annual capital improvement plan for his or her respective department. The projects approved for the current year in the Five Year Capital Improvement Plan will be rolled into the Capital Improvement Budget.
7. To meet the targets established by the Village Board, projects, particularly those to be funded via borrowing, will be reviewed and prioritized by the Village Manager, and coordinated by the Treasurer/Comptroller prior to being presented to the Village Board for approval.
8. Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the Village's annual operating budget as applicable.

9. Facility improvement projects are subject to the dollar and useful life thresholds indicated above. In addition, facility projects to be included in the capital improvement budget should involve major renovations that change the floor plan, wall locations, modifications to the structure, or modifications to building mechanical systems. Items that do not meet these criteria should be included in department operating budgets.
10. The Village will make all capital improvements in accordance with the approved annual Capital Improvement Budget. Any variance from the approved budget that would require a supplemental appropriation, or to add, delete or substitute projects, requires review and recommendation from the Finance/Public Works Committee and approval by the Village Board.

**B. Financing Considerations**

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

**C. Other Considerations**

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

## **SUBJECT: BUDGET DEVELOPMENT POLICY**

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

**Recommendation:** It is recommended by the Government Financial Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) that local municipalities strive to include five (5) key characteristics in the budget process:

1. Incorporates a long term perspective
2. Establishes linkages to broad organizational goals
3. Focuses budget decisions on results and outcomes
4. Involves and promotes effective communication with the public
5. Provides incentives to government management and employees

### **Procedures:**

1. The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including utilities, and will include both the operating budget for the ensuing fiscal year and a capital budget based upon a five-year capital improvement plan. Boards, committees, or commissions (e.g., Water Commission, Library Board, Fourth of July Committee) should review such budgets with the applicable department head before presentation to the Village Board, and preferably before the annual budget is finalized.
2. Before commencement of the annual budget process, the Treasurer/Comptroller, in consultation with the Village Manager, will develop recommended budget parameters and the budget calendar. Budget parameters will include allowable increases in operating budgets, projected wage increases, targets for borrowing in accordance with the Village's debt management policy, anticipated changes in revenue sources or tax base growth, and other factors.
3. Certain elements of budgets that are common across departments will be calculated and/or monitored on a centralized basis to ensure comparability and budgetary control. These areas, including the authority responsible for oversight, include:
  - Salaries and benefits – Treasurer/Comptroller
4. The Treasurer/Comptroller is responsible for coordination and initial review of department budget submissions. Following initial review, the Treasurer/Comptroller will work with the Village Manager, to develop a budget. Meetings will be held with departments to review their budget requests prior to finalizing the budget.
5. The budget, consisting of the Manager's recommendations on department requests shall be submitted to the Village Board for its consideration. Along with the executive budget submission, the following information will be reported to the Village Board:

- All budget requests by departments, whether recommended for funding or not in the budget
  - A report from the Village Manager as to whether the budget falls within the initial parameters established by the Village Board and areas in which changes/adjustments could be considered
6. Village Board deliberations on the budget will include consideration of the budget, and department head consultation as determined by the Board. The annual operating and capital budgets will be submitted to the Village Board for adoption as provided in the Village Code and Wisconsin Statutes.

## **SUBJECT: OPERATING BUDGETS**

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

### **Procedures:**

1. The Village shall annually adopt a balanced budget for the General Fund where operating revenues and other funding sources are equal to, or exceed, operating expenditures. Funding sources that can be considered in adhering to this provision include that portion of general fund balance in excess of the minimum per the Village's fund balance policy that may be budgeted to reduce the ensuing year's tax levy. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance during the current fiscal year will be reported to the Finance/Public Works Committee for consideration and recommendation to the Village Board, of budget revisions or use of fund balance reserves to support ongoing operations. Any year-end operating surpluses will revert to unreserved fund balance for use in maintaining reserve levels set by policy.
2. Enterprise funds (e.g., the water, storm water and sewer utilities) shall be supported by their own rates and specified revenue sources, including property taxes as deemed appropriate by the Village Board, and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General fund departments. Enterprise fund operating surpluses will not be used to subsidize other Village funds.
3. Sufficient charges shall be levied to operating departments to support activities accounted for in the Internal Service Fund. No trend (3-5 years) of operating deficits in the Internal Service Fund shall be allowed.
4. The operating budget shall serve as the annual financial plan for the Village and as the policy document for implementing Board goals and objectives outlined in the Village's strategic plan. The budget shall provide staff, the resources necessary to accomplish Village Board determined service levels. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item detail. Separate summary budget information will also be presented for discussion and review by the Village Board and the public. A future goal, if practical, may include in the annual budget document measures of workload, efficiency, and effectiveness.
5. The Village Board exercises legal budgetary control at the fund level, however reports functional and departmental levels as defined in the Village budget document. Budget accountability rests primarily with the operating departments of the Village, with oversight by the Finance/Public Works Committee.

review of grant proposals. Grants requiring Village matching funds should be reported to the Finance/Public Works Committee or an appropriate committee or commission prior to submission of the grant application. The Finance/Public Works Committee and Village Board shall approve all matching funds grant awards prior to the final acceptance of a grant. Grant reimbursement requests should be submitted to the Administrative Services Department for tracking of grant activity and proper recording of grant revenues.

**SUBJECT: REVENUE POLICY**

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

**Procedures:**

**A. Budget Considerations:**

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

**B. Revenue Monitoring:**

1. On a quarterly basis, a report will be made to the Finance/Public Works Committee as well as the Village Board, comparing actual revenues to budgeted amounts. Whenever a revenue shortfall is identified, that is other than temporary, the Treasurer/Comptroller will coordinate the development of a plan to maintain a balanced budget.

**C. Other Considerations:**

1. New sources of non-property-tax based revenue should be actively explored and discussed throughout the year.
2. Intergovernmental grant requests shall be reviewed by the Treasurer/Comptroller and the Village Manager prior to the application being submitted, whenever possible. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the Village relating to the grant's purpose and to provide an overall budgetary

### **Revenues**

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

### **Expenditures**

1. The Village will pay for all current operating expenses with current revenues and the Village Manager will not present a budget that balances current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.

**SUBJECT: FUND BALANCE POLICY**

**General:** The objectives of this policy are as follows:

- Provide working capital for the Village to meet cash flow needs during the year (while avoiding the need to cash flow borrow).
- Preserve the credit worthiness (credit rating) of the Village for borrowing funds at favorable interest rates.
- Provide a comfortable margin of safety to address unanticipated expenditures / emergencies and unexpected declines in revenue due to economic downturns, natural disasters, etc.
- Provide a resource to stabilize fluctuations from year to year in the property taxes paid by the (city, village, town, county) taxpayers.

**Policy:** The Village of Brown Deer has implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. All definitions within the Fund Balance Policy will be in agreement with GASB No. 54 and will go in to effect during the 2011 audit.

GASB No. 54 has identified 5 levels of restrictions on fund balance. The levels are defined below.

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- *Committed fund balance*—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- *Assigned fund balance*—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

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

1. As part of the annual budget process, the Treasurer/Comptroller will estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection will include an analysis of trends in fund balance levels on a historical and future projection basis.
2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above, for the sole purpose of

reducing the ensuing year's property tax levy, may be made only upon a 2/3 majority vote of the Village Board.

3. The Village Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of general fund balances for purposes of addressing the fiscal emergency. Any such action must also provide for necessary appropriations to restore the general fund balance to the minimum balance with a set plan approved by the Village Board
4. The unassigned general fund balance shall be maintained as of December 31 of each year equal to a minimum of 15% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 30% of the ensuing year's budgeted expenditures.
5. Funds in excess of 30% of the unassigned fund balance target may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt via cash defeasance as allowable. The decision of how to use these funds will be made by the Village Board. Unassigned fund balance shall not be used to support recurring operating expenditures.

The Village of Brown Deer will maintain appropriate commitments or assignments of general fund, special revenue funds, debt service funds and capital projects funds for specified purposes, including but not limited to contingencies, compensated absences, or similar items. Commitments and / or assignments of fund balance shall be made pursuant to Resolution 11-04 and 11-05 adopted by the Village Board.

#### **Balance Requirements:**

##### **General Fund**

- The targeted unassigned fund balance restrictions shall apply to the General Fund only. The General Fund has greater bearing on the outlook of the Village as a whole compared to the other Village Funds.

##### **All Other Village Funds**

- Every Village Fund will have its fund balance categorized with the five categories pursuant to GASB 54. While the Village encourages each fund to meet the 15% minimum balance, the General Fund is the only fund that has the requirement. The revenues, expenditures, and functions of each fund are different making the 15% minimum difficult to require.

**SUBJECT: INVESTMENT POLICY**

**General:**

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

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

**Prudence:**

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

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

**Authority:**

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

**Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village, or particularly with regard to the time of purchases and sales.

**Objectives:**

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

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

**Safety:**

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

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

**Safety:** (continued)

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

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

1. The Village will not purchase Commercial Paper.
2. Checking and saving accounts
3. Short term investment pools such as Wisconsin Local Government Investment Pool, MBIA Wisconsin Class and Wisconsin Investment Trust
4. Certificates of deposit
5. United States treasury securities
6. United States agency securities
7. Municipal bonds (as allowed above) having the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investor service or other similar nationally recognized rating agency.
8. Money market and overnight sweep/repurchase accounts investing in other allowable investments as listed above.

Additional restrictions on custodial credit risks:

1. All checking, savings, certificates of deposit, money markets and overnight sweeps shall be either limited in amount so as to be covered by FDIC, other insurance agreements or are fully collateralized. Village funds shall be collateralized with a written agreement and will seek an amount equal to 100% of the investment less the amount insured by the FDIC. The Village chooses to limit collateral to securities of the U.S. Treasury and its agencies.
2. All US treasuries and agencies purchased shall be registered in the Village's name. Financial institutions holding these investments on behalf of the Village will also provide collateralization or other insurance coverage for the entire balance of investments.

Additional restrictions on concentration of credit risks:

1. As practicable, the Village will not hold more than 60% of all cash and investment balances at one financial institution.
2. No more than 20% of all cash and investments will be allocated to the same issuer of US agencies.

**Liquidity:**

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

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

**Yield:**

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

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

**Investment Advisor:**

Should the Village deem it appropriate to retain an investment advisor, the following procedures will be followed with respect to the investment advisor relationship.

1. Selection Process – The investment advisor will be selected by a competitive process whereby proposals will be solicited from a group of qualified advisors. Staff will review the cost, service, and credentials of the advisors and give a recommendation to the Finance and Public Works Committee and Village Board for approval.
2. Investment Procedures – Once an investment advisor is selected, the Village will at all times be responsible for establishing the investment objectives to be accomplished. The investment advisor will be responsible for providing advice and developing and implementing strategies for carrying out such objectives.

The investment advisor will have no authority to take possession of Village funds or investment securities, nor to execute investment transactions on behalf of the Village, except where investment authority may be delegated (e.g., "discretionary" authority) as per Wisconsin Statutes 66.0603 (2). For those investments under management in a "non-discretionary" account, all investment transactions shall be approved by the Treasurer/Comptroller (or designee).

3. Periodic Reporting – The investment advisor shall provide monthly reports regarding the composition, performance level and accounting treatment of the Village's investment portfolio. Such reports shall be sent (accessed by) the Treasurer/Comptroller for inclusion in the investment report to the Finance and Public Works Committee. Annually the Treasurer/Comptroller shall provide a report and presentation to the Finance and Public Works Committee and Village Board for review of the investment performance.

4. Portfolio Maturities – certain strategies recommended by the investment advisor may involve purchase of U.S. government securities or other eligible securities with stated maturities longer than 5 years, which conflicts with this policy. Specific examples include U.S. government agencies that have call features and depending on the market environment these agencies have a high likelihood of being called before maturity. For these securities, the Treasurer/Comptroller will be allowed to enter in to that investment if the strategy is for the agency to be called. For any other proposed security with maturity in excess of the limits of this policy, the investment would have to be approved by the Village Manager and then reported to the Finance and Public Works Committee and the Village Board.
5. Compensation and Term of Agreement – Investment advisory fees shall be established in advance and in a written agreement that allows the Village the ability to end the contract at their discretion.

**Authorized Financial Institutions:**

In addition to any eligible financial institutions according to the Wisconsin Statutes, the Village designates the following institutions as public depositories for the funds of the Village of Brown Deer as follows:

Associated Bank  
Bank Mutual  
Banker's Bank  
Chase Bank  
Guaranty Bank  
Local Government Investment Pool  
MBIA Class for Wisconsin Investment Management Program  
M&I Bank (BMO Harris Bank)  
BMO Capital Markets (M&I Capital Markets)  
Morgan Stanley Smith Barney  
North Milwaukee State Bank  
RBC Dain Rauscher Incorporated – RBC Capital Markets  
TD Ameritrade Institutional  
Tri-City National Bank  
U.S. Bank  
Wells Fargo Bank  
Westbury Bank

**Investment Policy Considerations:**

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

**SUBJECT: DEBT MANAGEMENT POLICY**

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

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

**Procedures:**

A. Financing Considerations

1. The Village will confine long-term borrowing to capital improvements, equipment, or other long-term projects which cannot and, appropriately should not, be financed from current revenues.
2. The Village will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived (less than five years) depreciable assets (for example, vehicles).
3. In general, the final maturity of bonds and notes issued by the Village should not exceed the expected useful life of the underlying project for which it is being issued.

B. Debt Issuance Practices

1. An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.
2. All feasible alternatives (for example, State Trust Fund loans, Clean Water Fund loans, and private placements with local financial institutions) for borrowing funds should be considered by the Village and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
3. The Village will issue general obligation debt through a competitive bidding process with the exception of Village Board authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Village has the option to reject the bid and the Village Board may authorize staff to negotiate the sale of the securities.

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

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

In general, advanced refundings for economic savings will be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

5. Inter-Fund loans. The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-Fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest the Village earns on its accounts or market rate.

C. Debt Limits and Structure

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

D. Financial Advisors

1. The Village will utilize the services of a qualified financial advisor in monitoring its debt and debt service.

2. The Village should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the Village should be examined every three (3) to five (5) years or as deemed necessary by Village administrative staff and the Village Board.
3. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
4. The Village will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the Village for the present and in the future (for example, the inclusion of call provisions to protect the Village against future interest rate fluctuations or other circumstances).

E. Other Consideration

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

**\*\*\*\* The Financial policies found in this manual will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.**