

VILLAGE OF BROWN DEER

Milwaukee County, Wisconsin



**2015 Annual Budget
For the Year Beginning January 1, 2015**

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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INTRODUCTION

MEMORANDUM

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

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

DATE: October 9, 2014

SUBJECT: 2015 Annual Budget

We are presenting the 2015 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 1.90%, which equates to an additional \$70,324. The recommended budget includes a tax levy increasing by \$70,324, for a total tax levy of \$7,866,745.

General Fund revenues continue to be dependent on property taxes. In fact, 63% of the General Fund revenue is comprised of property taxes. In addition to levy limits imposed under 2011 Wisconsin Act 32, the Act also cut state funding for the shared revenue and transportation programs in 2012. In the 2015 Budget, the Village's state shared revenue and transportation aids will have a slight decrease of \$1,905 from 2014 revenue received. It is projected that the Village will receive the increased level of funding from the Transportation Aid Program in 2015. In total, General Fund revenue is proposed to increase by approximately .94% or \$92,155 to \$9,901,544.

General Fund expenditures are proposed to increase by \$92,155 or .94%. 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 2015, the non-represented employee share is 6.8% of their wages and those in and associated with the WPPA contract are contributing 6.8% of their wages to WRS. The 2015 budget also reflects all employees on the health insurance plan contributing 12% towards their health premiums.

Departments were instructed to prepare a budget with a 0% increase considering anticipated wage and benefit adjustments while keeping the overall appropriations at 2014 levels.

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs.

Property taxes needed to support debt service obligations are proposed to increase by \$2,187 or .27%. The recommendation is also that the tax levy to support library services, capital improvement fund and the park and pond remain at the same levels as last year.

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 \$9,905,144. The projected unassigned fund balance of \$2,610,515 is at 27% of expenditures and is within the approved fund balance range between 15%-30% as part of the Village approved financial policy of maintaining fund balance. Therefore, we would recommend that the Village is not in a position of financial strength to utilize any General Fund balance to help pay for any expenditures.

The Village has historically been in a pattern of alternating years for Storm Water and Sanitary Sewer rate increases. During the budget process it was determined that the Storm Water Utility rates would increase due to the mandates by MMSD & WDNR. Sanitary Sewer Utility and Recycling Fund do not need rate increases for 2015.

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 2015 Annual Budget at the Village Board meeting on November 17, 2015.

October 14

Review of Governmental Accounting, General Fund Revenue, General Fund Expenditure , Debt Services, Park & Recreation, Special Revenue Funds Library

October 15

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

October 22

Public Works, Recycling, Storm Water, Sanitary Sewer, Water, TIF's, Capital Improvement Fund

If you have any questions regarding the 2015 Budget or the budget process, please feel free to contact me.

MEMORANDUM

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

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

DATE: November 5, 2014

SUBJECT: 2015 Annual Budget

We respectfully present the 2015 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 14, 15, and 22, 2014. 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 2015, 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

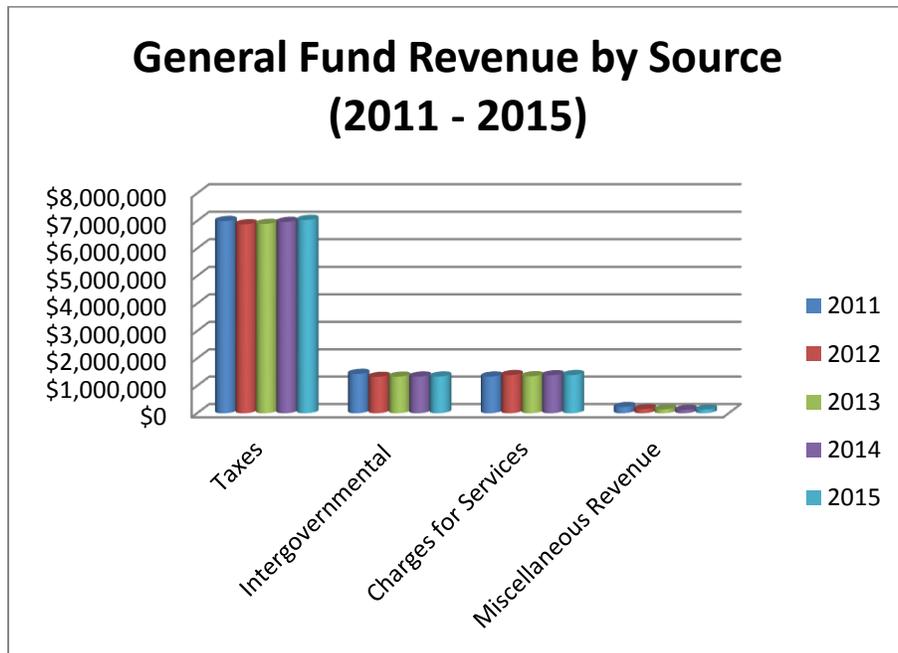
Revenues for all funds total approximately \$20.25 million in the 2015 budget, which is \$190,542 more than the 2014 budget. The largest revenue increases is resulting from inspection permits.

Expenditures for all funds total over \$20.9 million for the 2015 budget, which is a increase of \$115,890 than 2014. The main two reasons for the increase is Village's contribution to the North Shore Fire Department and Salaries/Wages.

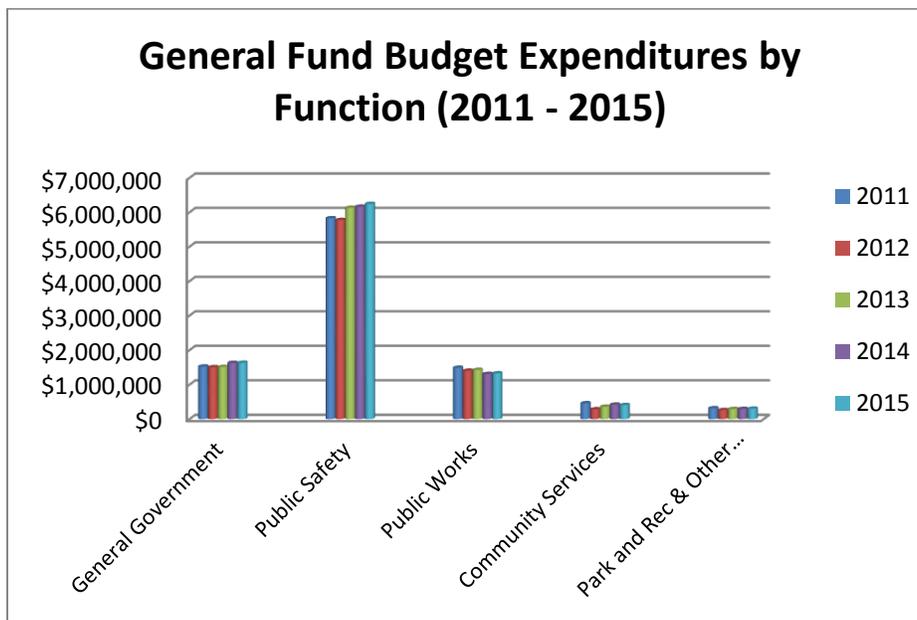
General Fund Highlights

General Fund revenues continue to be dependent on property taxes. In fact, almost 64% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by \$68,137. The Village's shared revenue and

transportation aids remains the same for 2014. The Village is seeing positive movement in terms of development and renovations resulting in an increase of inspection permits by \$31,000. In total, General Fund revenue is proposed to increase by 0.94% to \$9,905,144.



General Fund expenditures are proposed to increase by \$92,155 or 0.94%. The 2015 budget recommendation shows a \$41,114 increase in the Village's payment to the North Shore Fire Department and a 2% increase in Salaries/Wages. 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 2015, the non-represented employee share is 6.8% of their wages and those in and associated with the WPPA contract are contributing 6.8% of their wages to WRS also. On January 1, 2015 two things are happening that will affect the way our health insurance program is administered by Unite Health Care. Those two things are (1) United Health Care is updating the Village's program to the Health Care Reform Compliant Certificate of Coverage; and (2) Health Care Reform (The Affordable Care Act) itself. Because of these changes the Village's health premiums only increased by 4%. The 2015 budget also reflects all employees on the health insurance plan contributing 12% towards their health premiums.



The recommended budget adds \$0 to the fund balance of the General Fund. The projected fund balance of \$4,199,072 is at 42.4% of expenditures and the unassigned fund balance is a little higher than 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 increase by \$2,187 or 0.27%. It is also recommended that the tax levy to support library services, capital improvement fund and the park and pond remain at the same levels as last year.

It is too early to determine what the final tax rate will be since the assessed and equalized values will not be finalized until mid November. However, based on our estimates, the Village will see an 5% reduction in assessed valuation to \$910,482,900. If this estimate is accurate, Village residents will see a .05% increase in the tax rate from \$8.95 to \$8.99 for Village purposes. A typical homeowner (with a value of \$132,654) will see an increase of \$5.31 in their tax bill for Village purposes.

Other Funds Highlights

Recycling

In addition to refuse service, the Village collects materials for recycling at residential properties. During 2008, the Village changed refuse and recycling providers to allow residents to utilize a single stream recycling service. Charges for recycling service are placed on resident tax bills for collection purposes. The 2014 tax bills (which provide revenue for 2015) 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 2015 budget proposes an increase of \$3.25 to \$29.77 quarterly.

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 quarterly connection charge and the volumetric charges was adjusted to \$14.35 quarter in 2014 and is not proposed to change in 2015.

Debt Proceeds

The 2015 budget does not include any issuance of debt. The Village issues debt to finance capital projects every other year. In 2014, debt was issued for planned 2014 and 2015 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 August 4, 2014.

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 1.06% for 2015, which equates to a possible increase of \$70,324. The recommended budget includes a tax levy of \$7,866,745 which is an increase of \$70,324. With the recommended budget as presented, the Village will be leaving a total of \$0 of potential 2015 levy increase that the Village will not be able to recoup in the future.

Growth continues to be a major factor in the Village's economic future. During 2008 and 2009, the Village completed a Comprehensive Plan to produce a blueprint for achieving the vision of the Village. This plan outlined growth into the future and identified areas for specific types of growth.

In 2011 and 2012 the Village Board reviewed and updated all policies in the Financial Policy Manual. This review occurs once every three years. Policies such as the Budget Development Policy, Fund Balance Policy, Debt Management Policy, and Capital

Improvement Plan Process and Policy are a few of those policies that sculpt and maintain the guidelines for the Village to be fiscally responsible and financially sound.

Performance Measurements

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

Budget and Financial Recognition

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Brown Deer, Wisconsin for its annual budget for the fiscal year beginning January 1, 2014. This was the Village's third 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 2013. The Village has received this award for the fifteen consecutive years. 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 2015 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2015 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
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Profile and Statistical Information

Members of the Village Board

Carl F. Krueger	Village President
Jeff Baker	Village Trustee
Terrence L. Boschert	Village Trustee
Robert W. Oates	Village Trustee
Timothy D. Schilz	Village Trustee
Gary R. Springman	Village Trustee
Jamie D. Awe	Village Trustee

Administrators

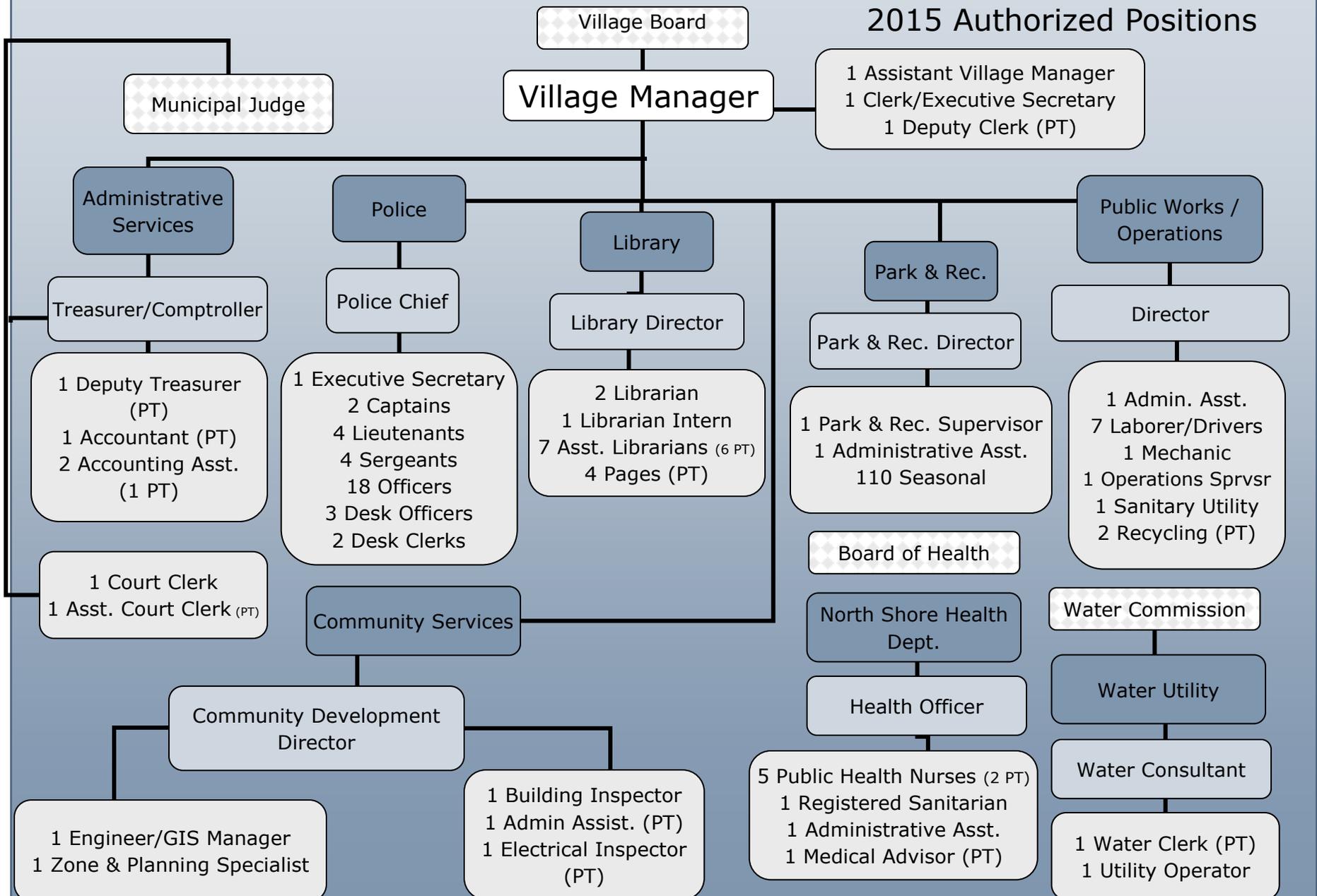
Michael L. Hall	Village Manager
Christopher R. Lipscomb	Municipal Judge
John Fuchs	Village Attorney
Susan L. Hudson	Treasurer/Comptroller
Michael A. Kass	Chief of Police
Matthew S. Maederer	Superintendent of Public Works
Matthew R. Janecke	Assistant Village Manager
Nathaniel J. Piotrowski	Community Development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

Report Prepared By

Susan L. Hudson	Treasurer/Comptroller
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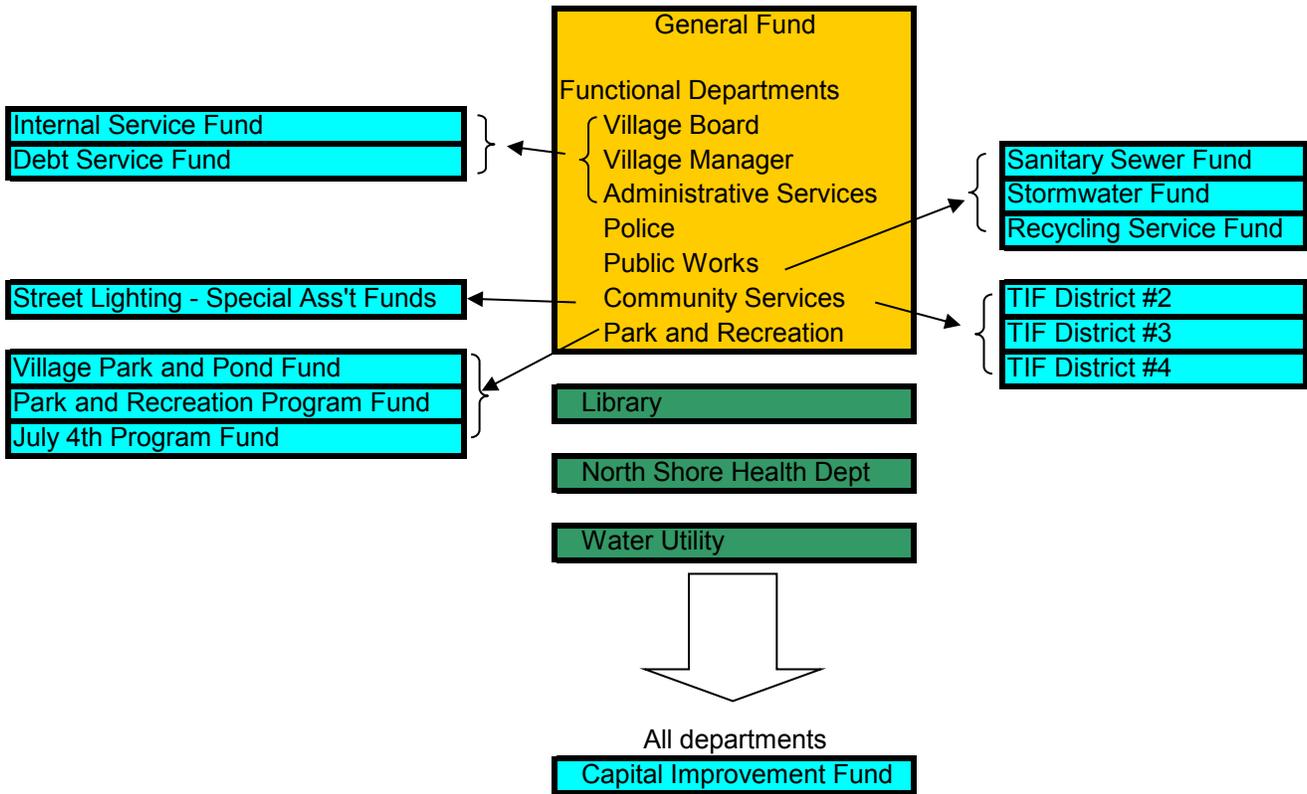
A Special thanks to all Village Department Heads and the Administrative Services Department for all of their assistance on the preparation of this document.

Village of Brown Deer Organization Chart



Village of Brown Deer
2015
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
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2015 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 2015. A copy of the public notice is provided following the calendar.

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

**Village of Brown Deer
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For the Fiscal Year Beginning January 1, 2015

2015 Budget Calendar

<u>Date</u>	<u>Step</u>
August 8	Budget Information and Instructions to Department Heads
August 29	Deadline for Department Heads to submit Departmental Requests to Village Manager's Office
September 8 – 12	Village Manager to meet with the Department Heads to review the budget requests
September 15 – 19	Printing of Village Manager's Recommended Budget
September 27	Distribution of Village Manager's Recommended Budget to Village Board
October 1 – 31	Village Board budget workshops, exact dates to be determined
October 6 by noon	Public Hearing Notice turned in to North Shore NOW
October 13	Post the Public Hearing Notice to be in 15 day compliance
October 13	Publication of Public Hearing Notice for the 2015 Annual Budget - statutory publication 15 days prior to public hearing
November 17	Public Hearing on 2015 Annual Budget
November 17	Village Board adoption of the 2015 Budget

**VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2015 ANNUAL PROPERTY TAX LEVY AND BUDGET**

PLEASE TAKE NOTICE that a public hearing will be held before the Village Board of the Village of Brown Deer on Monday, November 3, 2014 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 2015 Annual Property Tax Levy and Budget. A copy of the proposed 2015 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 2015 General Fund budget as it is proposed.

	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2014 Estimated Actual	2015 Proposed Budget	Change from 2014 Budget
Revenues							
Taxes	\$ 6,995,520	\$ 6,928,988	\$ 7,021,734	\$ 6,963,793	\$ 6,863,358	\$ 7,036,057	\$ 72,264
Intergovernmental	1,435,952	1,329,449	1,414,898	1,339,662	1,488,994	1,341,567	1,905
Licenses and Permits	363,994	446,042	438,676	420,070	559,742	427,035	6,965
Fines & Forfeitures	263,121	250,360	220,057	239,884	239,884	240,000	116
Public Charges for Services	17,232	24,365	41,538	11,650	54,000	11,250	(400)
Interdepartmental Charges	695,884	759,626	762,115	715,305	715,155	715,741	436
Miscellaneous Revenue	230,190	151,485	147,083	122,625	150,009	133,494	10,869
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	<u>10,001,893</u>	<u>9,890,315</u>	<u>10,046,101</u>	<u>9,812,989</u>	<u>10,071,142</u>	<u>9,905,144</u>	<u>92,155</u>
Expenditures							
General Government	1,522,812	1,566,169	1,565,457	1,629,439	1,631,040	1,631,040	1,601
Public Safety	5,823,572	5,944,916	6,076,587	6,161,489	6,119,719	6,240,726	79,237
Public Works	1,487,305	1,370,162	1,332,945	1,306,878	1,316,875	1,324,875	17,997
Community Services	459,826	299,524	362,666	419,466	416,098	406,350	(13,116)
Park and Recreation	229,670	184,333	203,658	205,717	205,517	212,153	6,436
Other Financing Uses	86,135	92,898	91,000	90,000	90,000	90,000	-
Total Expenditures	<u>9,609,320</u>	<u>9,458,002</u>	<u>9,632,313</u>	<u>9,812,989</u>	<u>9,779,249</u>	<u>9,905,144</u>	<u>92,155</u>
Revenues less Expenditures	392,573	432,313	413,788	-	291,893	-	-
Fund Balance Beginning	<u>2,686,761</u>	<u>3,079,333</u>	<u>3,511,646</u>	<u>3,511,646</u>	<u>3,925,434</u>	<u>3,925,434</u>	
Ending Fund Balance	<u>\$ 3,079,333</u>	<u>\$ 3,511,646</u>	<u>\$ 3,925,434</u>	<u>\$ 3,511,646</u>	<u>\$ 4,217,327</u>	<u>\$ 3,925,434</u>	

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2015 ANNUAL PROPERTY TAX LEVY AND BUDGET

				2014	2014	2015	Change	
	2011	2012	2013	Amended	Estimated	Proposed	from 2014	
Other Funds	Actual	Actual	Actual	Budget	Actual	Budget	Budget	Chg %
Beginning Fund Balances	7,694,893	6,285,661	6,784,860	3,641,687	3,641,687	2,831,400	-810,287	-22%
Revenues								
Special Revenue Funds								
Recycling	385,308	421,433	417,156	390,260	403,288	390,260	0	0%
North Shore Health Department	511,282	871,509	745,928	721,304	726,544	722,205	901	0%
Library	561,926	554,324	538,004	529,157	527,935	550,598	21,441	4%
Park and Pond	85,237	92,843	77,548	85,985	71,515	82,985	-3,000	-3%
Park & Rec Program Fund	93,764	83,850	116,941	111,414	92,987	116,354	4,940	4%
July 4th Program Fund	42,045	36,409	38,520	40,750	38,734	41,250	500	1%
Street Lighting	41,276	33,758	38,743	37,052	37,594	35,639	-1,413	-4%
Strehlow Donation Fund	0	66,000	40,828	0	0	0	0	#DM/O!
Debt Service Fund	1,366,586	1,250,403	834,758	813,955	814,255	816,342	2,387	0%
Capital Projects Funds								
Capital Improvement Fund	1,325,358	1,279,940	498,913	1,989,000	1,134,811	1,987,457	-1,543	0%
TIF No. 2	324,439	1,882,149	690,818	846,824	841,655	889,747	42,923	5%
TIF No. 3	479,704	3,833,604	1,830,946	487,114	437,650	435,676	-51,438	-11%
TIF No. 4	356,263	1,329,915	147,035	151,361	94,199	75,128	-76,233	-50%
Internal Service Fund							0	
Liability Insurance Fund	106,844	107,966	164,713	100,000	117,926	100,000	0	0%
Total Revenues	5,680,032	11,844,103	6,180,851	6,304,176	5,339,093	6,243,641	-60,535	-1%
Expenditures								
Special Revenue Funds								
Recycling	328,872	336,098	275,000	337,888	280,478	347,937	10,049	3%
North Shore Health Department	565,413	853,424	728,530	717,393	727,026	718,705	1,312	0%
Library	573,487	597,642	552,610	529,038	481,868	535,095	6,057	1%
Park and Pond	86,660	90,430	87,351	87,052	76,125	84,549	-2,503	-3%
Park & Rec Program Fund	91,386	81,538	116,022	107,624	88,280	113,916	6,292	6%
July 4th Program Fund	36,404	38,596	35,420	38,525	33,628	38,540	15	0%
Street Lighting	48,270	33,300	31,381	36,643	38,426	34,987	-1,656	-5%
Strehlow Donation Fund	-	890	6202	0	0	0	0	0%
Debt Service Fund	1,362,829	1,167,679	880,783	813,655	813,655	815,842	2,187	0%
Capital Projects Funds								
Capital Improvement Fund	1,410,337	1,569,046	897,499	2,515,452	1,276,624	2,505,974	-9,478	0%
TIF No. 2	1,133,297	2,218,086	640,011	693,678	624,268	696,623	2,945	0%
TIF No. 3	436,640	3,426,663	505,187	422,315	406,584	421,690	-625	0%
TIF No. 4	917,550	842,288	4,474,735	625,200	690,294	629,106	3,906	1%
Internal Service Fund								
Liability Insurance Fund	98,119	89,224	93,293	190,000	98,621	190,000	0	0%
Total Expenditures	7,089,264	11,344,904	9,324,024	7,114,463	5,635,877	7,132,964	18,501	0%
Ending Fund Balance	6,285,661	6,784,860	3,641,687	2,831,400	3,344,903	1,942,077		

**VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2015 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Taxing Fund	Actual 2011	Actual 2012	Actual 2013	Amended Budget 2014	Proposed Budget 2015	Change from 2014 Budget
General Fund	\$ 6,247,322	\$ 6,143,209	\$ 6,142,800	\$ 6,177,920	\$ 6,246,057	\$ 68,137
Library Fund	385,346	385,346	385,346	385,346	385,346	-
Village Park and Pond Fund	47,500	47,500	47,500	47,500	47,500	-
July 4th Program Fund	-	-	-	-	-	-
Debt Service Fund	741,031	835,004	834,181	813,655	815,842	2,187
Capital Improvement Fund	341,421	351,561	362,108	372,000	372,000	-
Equipment Replacement Fund	-	-	-	-	-	-
Total Village Tax Levy	<u>\$ 7,762,620</u>	<u>\$ 7,762,620</u>	<u>\$ 7,771,935</u>	<u>\$ 7,796,421</u>	<u>\$7,866,745</u>	<u>\$ 70,324</u>

Significant Changes: North Shore Fire Department operations budget increased \$41,114. Electric/Natural Gas increase \$19,971. No new services were included in this budget.

Jill Kenda-Lubetski, Village Clerk

Posted: October 22, 2014

In the Matter of Adopting the 2015 Annual Budget and Establishing the Property Tax Levy for the Village of Brown Deer

Resolution No. 14-42

WHEREAS, the Village Manager has prepared an Annual Budget for the 2015 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 17, 2014 after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and,

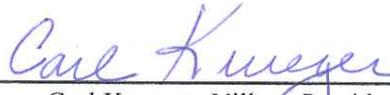
WHEREAS, the Village Board adopted certain resolutions relating to borrowing and levying irrepealable taxes sufficient to pay such borrowing; and,

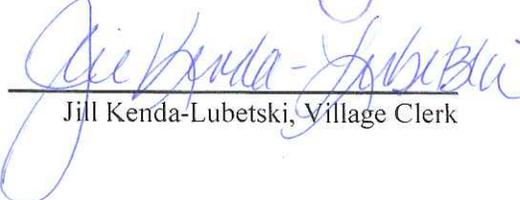
WHEREAS, it is necessary to levy a property tax in the amount of \$7,866,745 to fund the expenses of Village government as contained in the 2015 Annual Budget.

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

1. That the 2015 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 2014 tax roll as follows: General Fund \$6,246,057, Capital Improvement Fund \$372,000, Park and Pond Fund \$47,500, Library Fund \$385,346, and Debt Service Fund \$815,842;
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 2015 Annual Budget is not increased.

PASSED AND ADOPTED by the Village Board of the Village of Brown Deer this 17th day of November, 2014.


 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, 2014

Executive Director

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Description of Funds and Accounting Structure

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

Governmental Fund Types

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

General Fund

Special Revenue Funds

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

Debt Service Fund

Capital Projects Funds

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

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

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

Special Revenue Funds

- ✦ Village Grant Fund
- ✦ Police Asset Forfeiture Fund

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Description of Funds and Accounting Structure

Proprietary Fund Types

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

✦ **Enterprise Funds**

- ✦ Water Utility
- ✦ Storm water Utility
- ✦ Sanitary Sewer Utility

✦ **Internal Service Fund** – Liability Insurance Fund

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

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

FINANCIAL OVERVIEW

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Financial Overview

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

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

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

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

Brown Deer will be a beautiful suburban village.

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

Brown Deer will be a collaborative and entrepreneurial village.

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

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

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2015 budget, include:

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

Some of these objectives will be implemented through administrative actions and through time of existing staff; however several of these may require a financial impact on the Village. Some of the individual expenditures that are included in the 2015 budget which assist in the implementation of our Comprehensive Plan are as follows:

- ✦ Review of a five year rate plan for Sanitary Sewer and Storm water charges. This ensures that the Village can adequately fund infrastructure improvements necessary to reduce rain runoff into the Milwaukee River and sanitary sewer system.
- ✦ \$1,500 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 2015 Capital Projects Fund budget includes work to begin reconstruction along Bradley Road Median and N. 60th Street in 2015. 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
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Financial Overview

Economic Factors

In addition to planning efforts, other factors influenced the 2015 budget, many of which are outside of the Village's control. One significant factor influencing the 2015 budget is the reduction of revenue streams, which the Village had previously relied on. The Village historically has been able to rely on hotel taxes, intergovernmental and interest revenues to keep property tax increases low. The Village is expecting to exceed their 2014 budget for hotel taxes by \$89,275. With the hotel revenue picking up slightly, the Village is proposing no increase or decrease for 2015. 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 2013, the Village earned a total of 0.07% on investments and through September of 2014, the average return has been 0.45%. This dip in revenue continues to impact the 2015 budget and has been compensated for in hopes that it will slowly return with the economy. Other changes were addressed in the budget message section of this document.

The Budget Summary – All Funds, starting on page 27, provides an overview of revenues and expenditures for all funds within the Village. Actual historical information is presented beginning in 2010 through 2014. The 2014 estimated actual and 2015 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 2015 budgeted revenues increased from 2014 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 increase by \$92,155 over 2014 due mainly to salaries/wages and employee benefits.

The 2015 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 2015.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Financial Overview

Fund	Equity Change	Reason for change
TIF #3	(51,438)	Change in State Valuation of TID's resulted in decreased tax revenue.
TIF #4	(76,233)	Change in State Valuation of TID;s resulted in decreased tax revenue.

**Village of Brown Deer
Budget Summary - All Funds
2015 Adopted Budget**

Fund	Special Revenue Funds			
	General Fund	Recycling Fund	North Shore Health Department	Library Fund
<u>2015 Proposed Budget</u>				
Revenues				
Taxes	\$ 7,036,057	\$ -	\$ -	\$ 385,346
Intergovernmental Revenues	1,341,567	40,000	136,400	-
Licenses and Permits	427,035	-	104,974	-
Fines, Forfeitures and Penalties	240,000	-	-	-
Special Assessments	-	-	-	-
Public Charges for Services	11,250	347,760	19,255	24,900
Intergovernmental Charges	-	-	447,586	99,352
Interdepartmental Charges	715,741	-	13,640	-
Miscellaneous Revenue	133,494	2,500	350	41,000
Other Financing Sources	-	-	-	-
Total Revenues	<u>9,905,144</u>	<u>390,260</u>	<u>722,205</u>	<u>550,598</u>
Expenditures				
General Government	1,631,040	-	-	-
Public Safety	6,240,726	-	-	-
Public Works	1,324,875	347,937	-	-
Health and sanitation	-	-	718,705	-
Economic Development	406,350	-	-	-
Culture and Recreation	212,153	-	-	535,095
Capital	-	-	-	-
Debt Service	-	-	-	-
Utility Expenses	-	-	-	-
Internal Service Expenses	-	-	-	-
Other Financing Uses	90,000	-	-	-
Total Expenditures	<u>9,905,144</u>	<u>347,937</u>	<u>718,705</u>	<u>535,095</u>
Surplus / (Deficit)	<u>-</u>	<u>42,323</u>	<u>3,500</u>	<u>15,503</u>
Projected Beginning Equity	<u>3,518,106</u>	<u>288,432</u>	<u>35,719</u>	<u>81,125</u>
Estimated Ending Equity	<u>\$ 3,518,106</u>	<u>\$ 330,755</u>	<u>\$ 39,219</u>	<u>\$ 96,628</u>
Percentage Change in Equity	0.00%	14.67%	9.80%	19.11%

**Village of Brown Deer
Budget Summary - All Funds
2015 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>2015 Proposed Budget</u>					
Revenues					
Taxes	\$ 47,500	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	35,185	85,654	-	34,989	-
Intergovernmental Charges	-	16,000	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	300	14,700	41,250	650	-
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>82,985</u>	<u>116,354</u>	<u>41,250</u>	<u>35,639</u>	<u>-</u>
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	34,987	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	-	-	-
Culture and Recreation	85,549	113,916	38,540	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>85,549</u>	<u>113,916</u>	<u>38,540</u>	<u>34,987</u>	<u>-</u>
Surplus / (Deficit)	<u>(2,564)</u>	<u>2,438</u>	<u>2,710</u>	<u>652</u>	<u>-</u>
Projected Beginning Equity	<u>48,618</u>	<u>45,062</u>	<u>23,616</u>	<u>163,125</u>	<u>65,110</u>
Estimated Ending Equity	<u>\$ 46,054</u>	<u>\$ 47,500</u>	<u>\$ 26,326</u>	<u>\$ 163,777</u>	<u>\$ 65,110</u>
Percentage Change in Equity	-5.27%	5.41%	11.48%	0.40%	0.00%

**Village of Brown Deer
Budget Summary - All Funds
2015 Adopted Budget**

Fund	Capital Projects Funds				
	Debt Service Fund	Capital Improvement Fund	TIF #2 Fund	TIF #3 Fund	TIF #4 Fund
<u>2015 Proposed Budget</u>					
Revenues					
Taxes	\$ 813,655	\$ 372,000	\$ 884,264	\$ 429,976	\$ 72,367
Intergovernmental Revenues	-	-	483	700	761
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	300	616,782	5,000	5,000	2,000
Other Financing Sources	-	998,675	-	-	-
Total Revenues	<u>813,955</u>	<u>1,987,457</u>	<u>889,747</u>	<u>435,676</u>	<u>75,128</u>
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	142,193	108,392	189,378
Culture and Recreation	-	-	-	-	-
Capital	-	2,505,974	-	-	-
Debt Service	813,655	-	554,430	313,298	439,728
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>813,655</u>	<u>2,505,974</u>	<u>696,623</u>	<u>421,690</u>	<u>629,106</u>
Surplus / (Deficit)	<u>300</u>	<u>(518,517)</u>	<u>193,124</u>	<u>13,986</u>	<u>(553,978)</u>
Projected Beginning Equity	<u>104,489</u>	<u>1,736,448</u>	<u>147,057</u>	<u>25,695</u>	<u>3,561,841</u>
Estimated Ending Equity	<u>\$ 104,789</u>	<u>\$ 1,217,931</u>	<u>\$ 340,181</u>	<u>\$ 39,681</u>	<u>\$ 3,007,863</u>
Percentage Change in Equity	0.29%	-29.86%	131.33%	54.43%	-15.55%

**Village of Brown Deer
Budget Summary - All Funds
2015 Adopted Budget**

Fund	Enterprise Funds				Total All Funds
	Water Utility	Storm Water Utility	Sanitary Sewer Utility	Internal Service Fund	
2015 Proposed Budget					
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 10,041,165
Intergovernmental Revenues	-	-	-	-	1,519,911
Licenses and Permits	-	1,540	-	-	533,549
Fines, Forfeitures and Penalties	15,000	-	-	-	255,000
Special Assessments	-	-	-	-	-
Public Charges for Services	1,538,040	981,088	1,395,784	-	4,473,905
Intergovernmental Charges	-	-	-	-	562,938
Interdepartmental Charges	-	-	-	90,000	819,381
Miscellaneous Revenue	133,000	11,500	22,000	10,000	1,039,826
Other Financing Sources	-	-	-	-	998,675
Total Revenues	1,686,040	994,128	1,417,784	100,000	20,244,350
Expenditures					
General Government	-	-	-	-	1,631,040
Public Safety	-	-	-	-	6,240,726
Public Works	-	-	-	-	1,707,799
Health and sanitation	-	-	-	-	718,705
Economic Development	-	-	-	-	846,313
Culture and Recreation	-	-	-	-	985,253
Capital	-	-	-	-	2,505,974
Debt Service	-	-	-	-	2,121,111
Utility Expenses	1,606,200	863,483	1,414,414	-	3,884,097
Internal Service Expenses	-	-	-	190,000	190,000
Other Financing Uses	-	-	-	-	90,000
Total Expenditures	1,606,200	863,483	1,414,414	190,000	20,921,018
Surplus / (Deficit)	79,840	130,645	3,370	(90,000)	(676,668)
Projected Beginning Equity	8,337,796	3,042,518	4,105,450	457,823	25,788,030
Estimated Ending Equity	\$ 8,417,636	\$ 3,173,163	\$ 4,108,820	\$ 367,823	\$ 25,111,362
Percentage Change in Equity	0.96%	4.29%	0.08%	-19.66%	

**Village of Brown Deer
Budget Summary - All Funds
2011 - 2015 Budget**

	Total 2010 Actual All Funds	Total 2011 Actual All Funds	Total 2012 Actual All Funds	Total 2013 Actual All Funds	Total 2014 Amended Budget Funds	Total 2015 Budget All Funds	Change from 2014 Budget	% Change
Revenues								
Taxes	\$ 9,480,886	\$ 9,536,122	\$ 10,093,630	\$ 9,912,482	\$ 9,994,536	\$ 10,041,165	\$ 46,629	0.5%
Intergovernmental Revenues	1,630,859	3,136,733	\$ 2,943,987	\$ 1,518,624	\$ 1,516,016	\$ 1,519,911	\$ 3,895	0.3%
Licenses and Permits	420,859	461,043	\$ 544,833	\$ 452,950	\$ 526,219	\$ 533,549	\$ 7,330	1.6%
Fines, Forfeitures and Penalties	252,831	284,157	\$ 270,548	\$ 285,000	\$ 254,884	\$ 255,000	\$ 116	0.0%
Special Assessments	33,068	-	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Public Charges for Services	3,983,115	4,205,496	\$ 4,491,564	\$ 4,307,580	\$ 4,324,106	\$ 4,473,905	\$ 149,799	3.5%
Intergovernmental Charges	283,829	417,350	\$ 580,587	\$ 560,972	\$ 576,797	\$ 562,938	\$ (13,859)	-2.5%
Interdepartmental Charges	806,695	789,775	\$ 871,898	\$ 819,338	\$ 818,152	\$ 819,381	\$ 1,229	0.1%
Miscellaneous Revenue	572,523	597,538	\$ 576,446	\$ 441,286	\$ 385,485	\$ 1,039,826	\$ 654,341	148.3%
Other Financing Sources	5,355,000	311,906	\$ 5,470,291	\$ 67,000	\$ 60,000	\$ 998,675	\$ 938,675	1401.0%
Total Revenues	22,819,665	19,740,120	\$25,843,784	18,365,232	18,456,195	20,244,350	90,963	0.5%
Expenditures								
General Government	1,392,821	1,522,812	\$ 1,568,067	\$ 1,513,977	\$ 1,629,439	\$ 1,631,040	\$ 1,601	0.1%
Public Safety	5,626,062	5,823,572	\$ 5,944,916	\$ 6,127,793	\$ 6,161,489	\$ 6,240,726	\$ 79,237	1.3%
Public Works	2,252,669	1,864,447	\$ 1,739,560	\$ 1,776,693	\$ 1,681,409	\$ 1,707,799	\$ 26,390	1.5%
Health and sanitation	700,503	565,413	\$ 853,424	\$ 735,324	\$ 717,393	\$ 718,705	\$ 1,312	0.2%
Economic Development	293,124	1,690,957	\$ 1,026,758	\$ 2,900,545	\$ 847,978	\$ 846,313	\$ (1,665)	-0.1%
Culture and Recreation	980,427	1,017,607	\$ 992,539	\$ 1,012,106	\$ 967,956	\$ 985,253	\$ 17,297	1.7%
Capital	1,777,563	1,410,337	\$ 1,569,046	\$ 1,859,767	\$ 2,515,452	\$ 2,505,974	\$ (9,478)	-0.5%
Debt Service	1,968,533	2,618,185	\$ 6,927,482	\$ 2,131,430	\$ 2,126,336	\$ 2,121,111	\$ (5,225)	-0.2%
Utility Expenses	3,494,577	3,495,116	\$ 3,462,279	\$ 3,699,649	\$ 3,878,863	\$ 3,884,097	\$ 5,234	0.1%
Internal Service Expenses	91,681	98,119	\$ 89,224	\$ 191,000	\$ 190,000	\$ 190,000	\$ -	0.0%
Other Financing Uses	-	86,135	\$ 91,000	\$ 91,000	\$ 90,000	\$ 90,000	\$ -	0.0%
Total Expenditures	18,577,960	20,192,700	24,264,295	22,039,284	20,806,315	20,921,018	(1,232,969)	-5.6%
Surplus / (Deficit)	4,241,705	(452,580)	1,579,489	(3,674,052)	(2,350,120)	(676,668)	(1,323,932)	36.0%
Projected Beginning Equity	20,504,391	24,537,180	24,084,599	25,664,088	21,990,036	19,639,916	(3,674,052)	-14.3%
Estimated Ending Equity	\$ 24,746,096	\$ 24,084,600	\$ 25,664,088	\$ 21,990,036	\$ 19,639,916	\$ 18,963,248	(2,350,120)	-10.7%

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2011	Actual 2012	Actual 2013	Est. Actual 2014	Budget 2015
Taxes					
Property Taxes	\$ 8,788,024	\$ 9,307,851	\$ 9,126,484	\$ 9,150,105	\$ 9,253,352
Hotel Taxes	492,759	504,958	580,404	589,710	500,000
PILOT	255,439	280,821	298,532	290,660	290,000
Intergovernmental Revenues					
State Shared Revenues	248,006	188,924	188,896	188,765	188,348
Computer Exemption	476,480	478,904	553,371	625,402	444,872
Expenditure Restraint Prog	224,127	232,407	237,094	240,586	248,650
Transportation Aids	441,436	397,255	399,661	399,895	422,758
Charges for Services					
Water charges	1,437,002	1,609,493	1,482,454	1,483,000	1,531,040
Stormwater charges	853,669	859,228	868,102	980,088	980,088
Sanitary Sewer charges	1,310,263	1,397,036	1,350,441	1,360,811	1,395,784
Other Financing Sources					
Debt issues	625,000	409,656	-	-	-
Total	\$ 15,152,205	\$ 15,666,533	\$ 15,085,439	\$ 15,309,022	\$ 15,254,892
All revenues	\$ 20,192,700	\$ 25,909,784	\$ 25,909,784	\$ 20,195,699	\$ 18,456,195
Total	75.04%	60.47%	58.22%	75.80%	82.65%

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
2015
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For the Fiscal Year Beginning January 1, 2015

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.

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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 2012 came in at \$504,958, which was \$40,453 over the 2012 budget. The 2013 budget amount was derived from historical trend analysis based on the quarterly hotel tax payments. Hotel taxes are expected to surpass the budgeted amount. We saw a slight increase in hotel tax revenue again in 2014 so the 2015 budget was established using a trend analysis taking into consideration the travel during the summer and holidays resulting in a 2015 budget that is 1% higher than the 2014 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 2015 budget amount was estimated based on the 2014 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 2015 payment would be \$188,398, a slight decrease from 2014 amount received.

Expenditure Restraint Program

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

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Revenue Overview

mills. The Village was notified that the State payment for 2015 is \$248,650, which is a 3.35% increase from 2014.

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. The Village was notified that the State payment for 2015 is \$4444872, which is a 28.9% decrease from 2014.

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 2015 estimated payment for transportation aids is \$422,758. Future amounts for these aid payments are unknown as the percentage reimbursed depends upon other communities' spending as well as the State budget.

CHARGES FOR SERVICES

Recycling Charges

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

In 2013, the Village experienced a decline in revenues from the recycling fund of \$10,521 due to the sale of recyclable materials. The 2013 budget includes an \$80 annual recycling charge, which was set to increase by \$12 annually, but the rate will remain at \$80 for 2014 and 2015 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 2015; a long range rate analysis is shown on page 41

Water Utility Charges

Water rates are approved by the Wisconsin Public Service Commission. The Village purchases water from Milwaukee Water Works. The Village of Brown Deer is estimating a 4% rate increase to go into effect in the second quarter of 2015. Water usage is projected to be the same in 2015 as 2014.

Storm water Utility Charges

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

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Revenue Overview

- 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 8,145 ERU's are currently billed on a quarterly basis. As the \$7.55 / ERU charge was designed to be used for five years, the Village reviewed Storm water rates in depth again during 2009. This review included projecting revenues and expenses over the next five years and included capital project spending and borrowing as identified in the Village's Five Year Capital Plan. Staff recommends that Storm water rates be increased bi-annually in order to coordinate rate increases with the Village's Sanitary Sewer utility rate increases as described below. The Storm Water rate will increase for 2015

The five-year projections and anticipated rate increase can be found on page 42.

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 2014. The current Village connection charge is \$14.35 per quarter. The current Village volumetric charge is \$1.60 per 1,000 gallons used. As part of the five year planning process these rates were reviewed using the same process used for Storm water rate review. It was determined that Sanitary Sewer rate increases would alternate with increases proposed for the Storm water utility. The Sanitary Sewer rate will not change in 2015 budget.

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 2015.

**Village of Brown Deer
Tax Levy Statistics
2015 Adopted Budget**

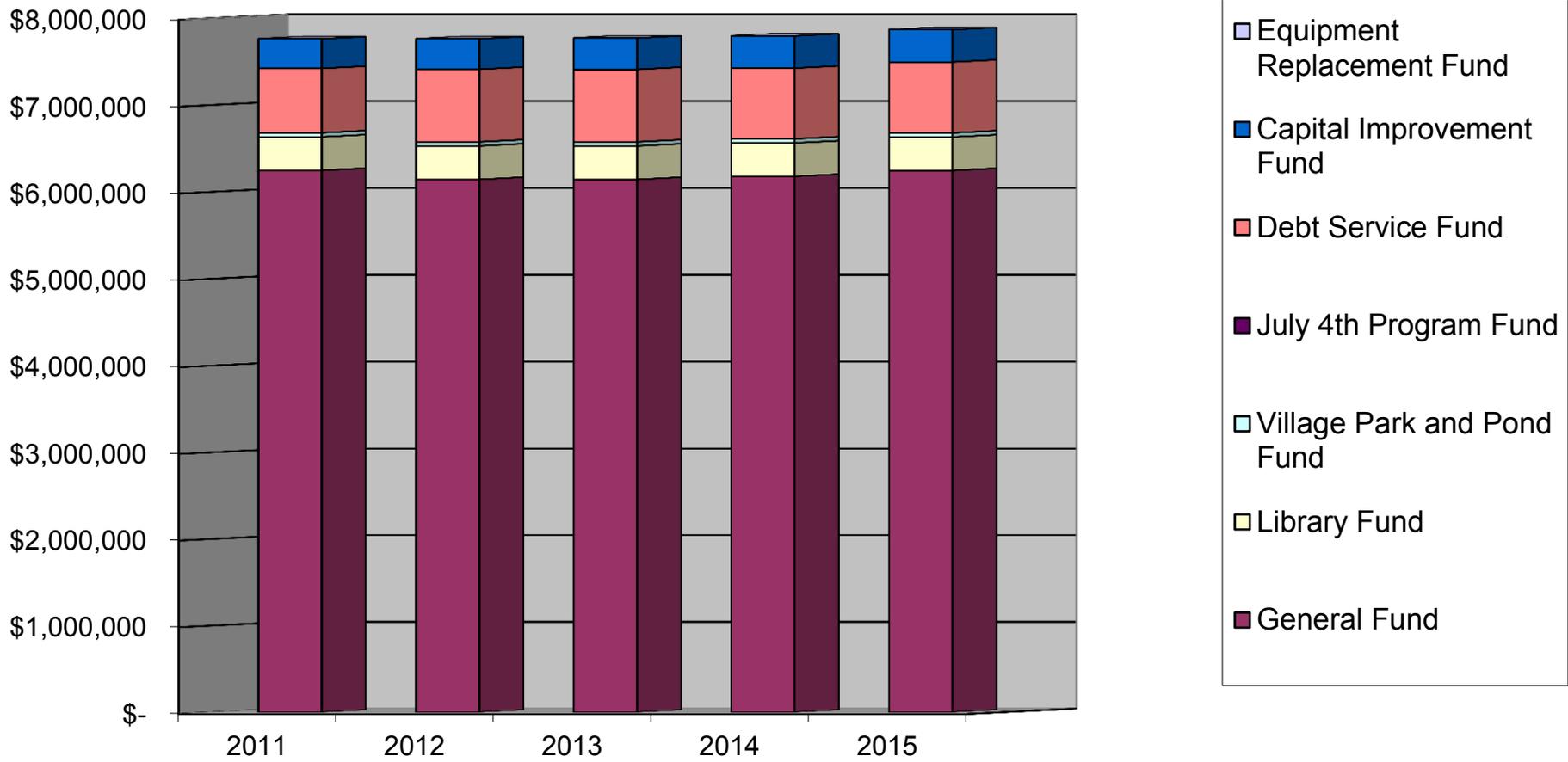
Taxing Fund	Actual 2011	Actual 2012	Actual 2013	Amended Budget 2014	Proposed Budget 2015	Change from 2014 Budget	Chg %
General Fund	\$ 6,247,322	\$ 6,143,209	\$ 6,142,800	\$ 6,177,920	\$ 6,246,057	\$ 68,137	1.10%
Library Fund	385,346	385,346	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	47,500	47,500	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	-	-	-	-	-	-	0.00%
Debt Service Fund	741,031	835,004	834,181	813,655	815,842	2,187	0.27%
Capital Improvement Fund	341,421	351,561	362,108	372,000	372,000	-	0.00%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
Total Village Tax Levy	\$ 7,762,620	\$ 7,762,620	\$ 7,771,935	\$ 7,796,421	\$ 7,866,745	\$ 70,324	0.90%
Change from previous year	148,166	-	9,315	24,486	70,324		
% Change from previous year	2.00%	0.00%	0.12%	0.32%	0.90%		

ESTIMATED TID OUT

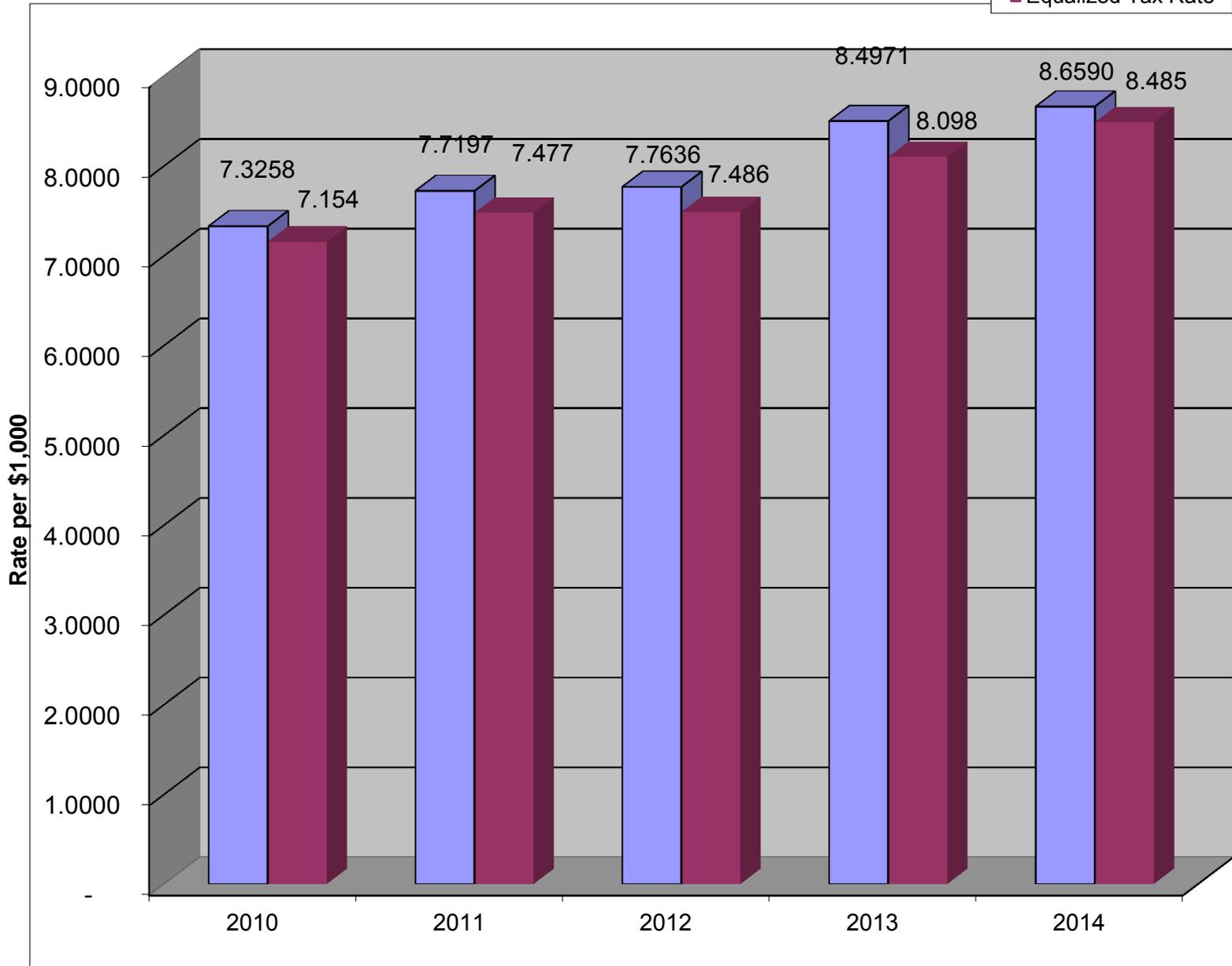
Assessed Valuation	\$ 1,059,631,655	\$ 1,005,566,000	\$ 1,001,071,900	\$ 917,544,016	\$ 908,500,410	\$ (9,043,606)	-0.99%
Assessed Tax Rate	7.3258	7.7197	7.7636	8.4971	8.6590	0.1620	1.91%
Equalized	1,085,019,600	1,038,268,300	1,038,140,200	962,776,000	927,162,600	(35,613,400)	-3.70%
Tax Rate	7.1544	7.4765	7.4864	8.0979	8.4848	0.3869	4.78%
Fair Market Ratio	97.66%	96.85%	96.43%	95.30%	97.99%		

Lottery Credit	\$ 100.02	\$ 111.14	\$ 121.09	\$ 133.02	\$ -		
Average Residence	171,514	152,488	152,511	139,868	132,654		
Average tax bill	1,256.47	1,177.15	1,291.01	1,188.47	1,148.66		
Change from previous year	(17.56)	(79.32)	113.86	(102.54)	(39.81)		

Tax Levy By Fund



Assessed and Equalized Tax Rate Trends



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

	Actual 2012	Actual 2013	Est Actual 2014	Proposed Budget 2015	2016	2017
Projected Reserves	\$ 150,726	\$ 236,060	\$ 378,216	\$ 501,026	\$ 549,742	\$ 591,499
Revenues - Annual Fee	\$ 352,661	\$ 353,533	\$ 339,195	\$ 332,560	\$ 332,560	\$ 332,560
Other Revenues	68,772	63,623	64,093	64,093	64,093	64,093
Expenses (excluding depreciation)	<u>(336,099)</u>	<u>(275,000)</u>	<u>(280,478)</u>	<u>(347,937)</u>	<u>(354,896)</u>	<u>(361,994)</u>
Net change in "cash"	<u>85,334</u>	<u>142,156</u>	<u>122,810</u>	<u>48,716</u>	<u>41,757</u>	<u>34,659</u>
Ending "cash" position	<u>\$ 236,060</u>	<u>\$ 378,216</u>	<u>\$ 501,026</u>	<u>\$ 549,742</u>	<u>\$ 591,499</u>	<u>\$ 626,159</u>
Recommended reserves:	\$ 68,750	\$ 70,120	\$ 71,522	\$ 72,952	\$ 74,411	\$ 75,900
Shortage from recommended reserves	<u>\$ 167,310</u>	<u>\$ 308,097</u>	<u>\$ 429,504</u>	<u>\$ 476,790</u>	<u>\$ 517,088</u>	<u>\$ 550,259</u>
Total customers	4,157	4,157	4,157	4,157	4,157	4,157
Rate per year	\$80	\$80	\$80	\$80	\$80	\$80

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

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

	Actual 2012	Actual 2013	Projected 2014	Proposed Budget 2015	2016	2017	2018	2019
Projected Reserves	\$ 693,542	\$ 647,524	\$ 510,377	\$ 372,184	\$ 269,720	\$ 147,722	\$ 202,774	\$ 250,183
Revenues	\$ 883,665	\$ 1,002,088	\$ 869,022	\$ 980,088	\$ 980,088	\$ 1,038,893	\$ 1,038,893	\$ 1,101,227
Debt Proceeds	-	-	485,000	1,500,000	50,000	200,000	200,000	200,000
Expenses (excluding depreciation)	(373,409)	(398,153)	(637,547)	(691,483)	(705,313)	(719,419)	(733,807)	(748,483)
Capital purchases, net of grants	(191,008)	(375,421)	(430,000)	(1,500,000)	(50,000)	(200,000)	(200,000)	(200,000)
Debt Service Payments	(365,266)	(365,661)	(424,668)	(391,068)	(396,774)	(264,422)	(257,677)	(260,727)
Net change in "cash"	(46,018)	(137,147)	(138,193)	(102,463)	(121,999)	55,052	47,409	92,016
Ending reserve position	\$ 647,524	\$ 510,377	\$ 372,184	\$ 269,720	\$ 147,722	\$ 202,774	\$ 250,183	\$ 342,199
Recommended reserves:								
Operations	\$ 99,538	\$ 159,387	\$ 172,871	\$ 176,328	\$ 179,855	\$ 183,452	\$ 187,121	\$ -
Subsequent Year's Debt Service	365,661	424,668	391,068	396,774	264,422	257,677	260,727	258,463
Total recommended reserves	465,199	584,055	563,939	573,102	444,277	441,129	447,848	258,463
Shortage from recommended reserves	\$ 182,325	\$ (73,678)	\$ (191,755)	\$ (303,382)	\$ (296,555)	\$ (238,355)	\$ (197,665)	\$ 83,736
Estimated ERU's	8,145							
ERU rate per year	106.08	106.08	106.08	106.08	120.33	120.33	127.55	135.20
Recommended Rate Increase - Annual Basis per ERU	-	-	-	14.25	-	7.22		7.65
% Change	0.00%	0.00%	0.00%	13.43%	0.00%	6.00%	0.00%	6.00%

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

	Actual 2012	Actual 2013	Est. Actual 2014	Proposed Budget 2015	2016	2017
Projected Reserves	\$ 973,635	\$ 937,731	\$ 504,979	\$ 549,385	\$ 54,238	\$ (205,196)
Connection Fees	184,800	184,950	212,150	212,150	212,150	212,150
Village User fees	423,805	423,805	487,834	487,834	487,834	487,834
Other Revenues (excludes MMSD charges)	25,000	34,000	34,340	34,683	35,030	35,381
Debt Proceeds	295,000	-	867,000	-	290,000	-
Expenses (excluding depreciation & MMSD)	(339,536)	(377,683)	(385,237)	(392,941)	(400,800)	(408,816)
Capital purchases, net of grants	(315,000)	(370,000)	(826,500)	(440,500)	(490,000)	(325,000)
Debt Service Payments	(125,174)	(142,874)	(133,030)	(184,223)	(181,498)	(203,992)
Net change in "cash"	(35,905)	(432,752)	44,407	(495,147)	(259,434)	(414,594)
Ending reserve position	\$ 937,731	\$ 504,979	\$ 549,385	\$ 54,238	\$ (205,196)	\$ (619,790)
Recommended reserves:						
Operations	\$ 94,421	\$ 96,309	\$ 98,235	\$ 100,200	\$ 102,204	\$ 104,248
Debt Service	142,874	133,030	184,223	181,498	203,992	-
Total recommended reserves	237,295	229,339	282,458	281,698	306,196	104,248
Shortage from recommended reserves	\$ 700,436	\$ 275,639	\$ 266,927	\$ (227,460)	\$ (511,392)	\$ (724,038)

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

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

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

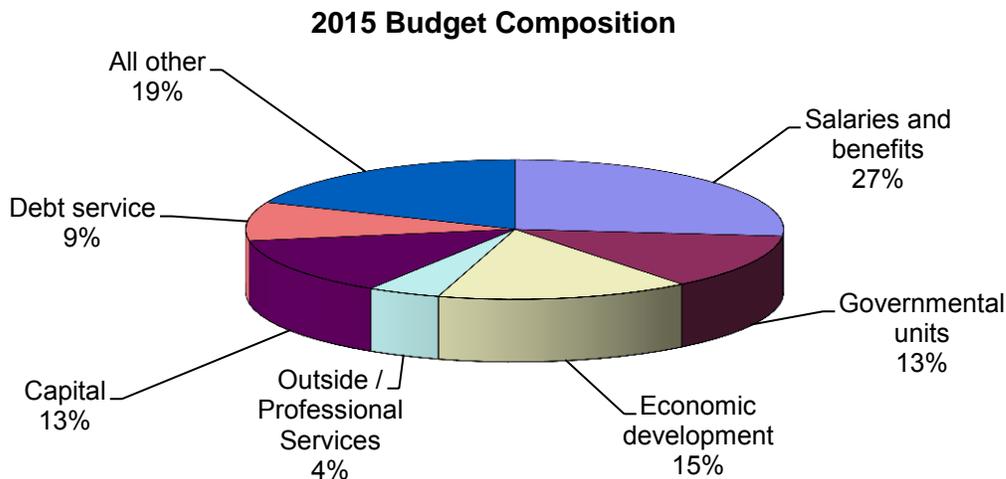
Expenditure Overview

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>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Est. Actual</u>	<u>2015 Budget</u>
Salaries	\$ 4,469,594	\$ 4,521,248	\$ 4,491,652	\$ 4,554,139	\$ 4,795,268
Benefits	2,046,250	2,073,264	1,813,212	1,963,650	1,900,723
Governmental units	2,643,597	2,732,568	2,732,568	3,042,772	3,063,649
Economic development Outside / Professional	293,124	2,487,487	2,487,487	1,751,566	3,837,907
Services	980,427	1,730,492	1,730,492	2,016,139	1,916,532
Capital	1,777,563	1,410,337	1,569,046	1,859,767	2,515,452
Debt service	1,968,533	1,361,829	1,361,829	1,434,287	834,180
All other	4,398,872	3,875,475	3,875,475	3,169,221	3,778,204
Total	<u>\$ 18,577,960</u>	<u>\$ 20,192,700</u>	<u>\$ 18,577,960</u>	<u>\$ 18,577,960</u>	<u>\$ 18,577,960</u>

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



**Village of Brown Deer
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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 2014 Budget show a modest increase on January 1st. Since, 2011 Wisconsin Act 32 has been in place, the Village has only one collective bargaining unit, the Wisconsin Professional Police Association (WPPA). The contract for WPPA expires on December 31, 2016. Effective January 1, 2013, all non-represented Village employees began contributing 6.65% of their wages to the Wisconsin Retirement System (WRS) and the WPPA members began contributing 3%. Effective January 1, 2015 all non-represented employees will be contributing 6.8% of their wages to WRS and the WPPA members will be contributing 6.8%. After three years in a row without an increase in health insurance premiums, the Village saw a 4% increase in 2015 with no changes made to the plan. For 2015 with a couple of changes due to Health Care Reform the Village will have a 4% increase. Additionally, all Village employees currently on the health insurance will be contributing 12% to their premiums.

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 2015 include \$2,131,939 to the North Shore Fire Department for fire and emergency medical services, \$399,681 to the Village of Bayside for dispatch services, \$697,000 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, and \$15,000 to Milwaukee Area Domestic Animal Control for animal control services.

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

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

Full time equivalent positions for 2011, 2012, 2013, 2014 and the 2015 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
2015 Adopted Budget**

Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget	Change	Chg %
General Fund								
General Government								
Village Board	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
Municipal Court	70,592	68,834	50,762	56,335	85,856	67,600	29,521	52%
Village Manager	163,429	191,342	228,981	198,514	238,336	246,042	39,822	20%
Administrative Services	189,433	203,158	211,337	181,370	183,629	194,408	2,259	1% *
Village Hall	12,500	12,460	13,670	14,573	13,986	14,266	(587)	-4%
Total General Government	462,954	502,794	531,750	477,792	548,807	549,316	71,015	13%
Public Safety								
Police	2,315,679	2,337,037	2,275,256	2,346,305	2,415,918	2,484,754	69,613	3%
Public Works								
Administration	182,611	187,878	144,802	134,087	151,596	134,942	17,509	13%
Street/Traffic Operations	41,924	33,563	59,985	55,536	41,787	43,731	(13,749)	-25%
Sidewalk Maintenance	944	557	1,251	619	1,742	1,249	1,123	181%
Winter Operations	44,265	69,671	42,137	68,063	61,141	49,978	(6,922)	-10%
Forestry Operations	72,923	46,373	62,344	69,598	44,564	49,978	(25,034)	-36%
Municipal Complex	108,648	96,004	68,604	77,221	93,907	93,990	16,686	22%
Refuse	9,696	15,379	15,731	15,162	13,860	14,994	(1,302)	-9%
Total Public Works	461,011	449,425	394,854	420,286	408,597	388,862	(11,689)	-3%
Community Services	287,991	272,302	202,778	242,551	273,625	279,285	31,074	13%
Park and Recreation	140,216	148,557	132,340	144,623	147,470	150,421	2,847	2%
Total General Fund	3,667,851	3,710,115	3,536,978	3,631,557	3,794,417	3,852,638	162,860	4%
Other Funds								
Recycling Fund	18,431	16,986	9,874	19,556	21,506	45,306	1,950	10%
North Shore Health Department	221,630	202,330	412,435	423,490	438,902	411,020	15,412	4%
Library	306,812	313,117	312,262	290,668	242,000	300,789	(48,668)	-17%
Village Park and Pond	37,860	38,970	42,056	35,745	33,021	38,740	(2,724)	-8%
Park and Recreation Program Fund	61,113	63,743	54,990	63,420	66,008	84,845	2,588	4%
July 4th Program Fund	732	541	316	-	-	923	-	#DIV/0!
Stormwater Utility	103,194	121,849	121,080	137,356	112,708	179,722	(24,648)	-18%
Sanitary Sewer Utility	51,971	53,597	52,096	61,971	65,613	80,717	3,642	6%
Total Other Funds	801,743	811,133	1,005,109	1,032,206	979,758	1,142,062	(52,448)	-5%
Total Village-Wide	\$ 4,469,594	\$ 4,521,248	\$ 4,542,087	\$ 4,663,763	\$ 4,774,175	\$ 4,994,700	\$ 110,412	2.37%

**Village of Brown Deer
Summary of Benefit Expenditures
2015 Adopted Budget**

Department	2010	2011	2012	2013	2014	2015	Change	Chg %
	Actual	Actual	Actual	Actual	Est. Actual	Budget		
General Fund								
General Government								
Village Board	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ -	0%
Municipal Court	12,694	12,458	14,414	25,283	26,841	26,813	1,558	6%
Village Manager	70,581	74,051	80,040	68,889	93,372	93,262	24,483	36%
Administrative Services	73,061	85,324	76,303	62,133	72,878	62,232	10,745	17%
Other General Government	21,397	21,826	19,675	17,115	27,450	27,450	10,335	60%
Village Hall	956	953	1,046	1,115	1,070	1,091	(45)	-4%
Total General Government	180,755	196,678	193,544	176,601	223,677	212,914	47,076	27%
Public Safety								
Police	1,024,830	1,048,502	1,000,417	1,060,371	964,221	928,387	(96,150)	-9%
Public Works								
Administration	100,585	134,135	90,285	67,948	67,942	63,561	(6)	0%
Street/Traffic Operations	16,193	12,200	24,727	27,554	16,438	20,598	(11,116)	-40%
Sidewalk Maintenance	487	108	547	282	926	589	644	228%
Winter Operations	21,350	35,079	19,612	31,247	32,873	23,540	1,626	5%
Forestry Operations	34,493	26,247	23,848	31,113	18,029	23,540	(13,084)	-42%
Municipal Complex	54,767	53,486	28,550	34,911	38,087	45,713	3,176	9%
Refuse	5,103	7,187	6,307	7,079	5,870	7,063	(1,209)	-17%
Total Public Works	232,978	268,442	193,876	200,134	180,165	184,604	(19,969)	-10%
Community Services	148,082	170,154	75,110	97,356	121,336	105,480	23,980	25%
Park and Recreation	58,132	75,132	45,891	53,208	51,962	55,447	(1,246)	-2%
Total General Fund	1,644,777	1,758,908	1,508,838	1,587,670	1,541,361	1,486,832	(46,309)	-3%
Other Funds								
Recycling Fund	4,658	3,455	3,186	6,055	5,754	13,831	(301)	-5%
North Shore Health Department	78,221	102,666	131,692	134,729	146,399	157,110	11,670	9%
Library	120,612	108,974	97,343	102,381	87,711	92,546	(14,670)	-14%
Village Park and Pond	117,803	2,981	3,322	2,734	2,526	2,964	(208)	-8%
Park and Recreation Program Fund	5,252	5,323	4,231	4,860	5,050	6,217	190	4%
July 4th Program Fund	56	41	24	-	-	77	-	#DIV/0!
Stormwater Utility	50,228	64,246	58,519	69,842	48,456	75,381	(21,386)	-31%
Sanitary Sewer Utility	24,643	26,670	22,159	27,143	25,058	34,216	(2,085)	-8%
Total Other Funds	401,473	314,356	320,476	347,744	320,954	382,342	(26,790)	-8%
Total Village-Wide	\$ 2,046,250	\$ 2,073,264	\$ 1,829,314	\$ 1,935,414	\$ 1,862,315	\$ 1,869,174	\$ (73,099)	-4%

**Village of Brown Deer
Summary of Full Time Equivalent Employees
2015 Adopted Budget**

Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
General Fund						
General Government						
Village Board **	7.00	7.00	7.00	7.00	7.00	7.00
Municipal Court	2.66	2.50	2.54	2.40	3.00	2.50
Village Manager	2.44	2.88	3.42	3.49	4.30	3.50
Administrative Services	4.22	3.86	3.96	3.88	3.38	3.53
Village Hall	0.47	0.47	0.47	0.40	0.40	0.40
Total General Government	<u>16.79</u>	<u>16.71</u>	<u>17.39</u>	<u>17.17</u>	<u>18.08</u>	<u>16.93</u>
Public Safety						
Police	37.00	37.00	35.00	34.00	35.00	35.00
Public Works	8.98	8.98	8.98	8.98	8.98	8.98
Community Services	5.22	4.72	4.22	4.30	4.75	4.60
Park and Recreation	3.26	3.26	3.26	3.00	3.00	3.00
Total General Fund	<u>71.25</u>	<u>70.67</u>	<u>68.85</u>	<u>67.45</u>	<u>69.81</u>	<u>68.51</u>
Other Funds						
Recycling Fund	0.89	0.89	0.89	0.89	0.89	0.89
North Shore Health Department	5.98	5.58	7.27	8.20	8.20	8.20
Library	9.87	9.85	9.85	9.79	9.22	8.67
Village Park and Pond	2.37	2.37	2.37	2.37	2.37	2.37
Park and Recreation Program Fund	-	-	-	-	-	-
July 4th Program Fund	-	-	-	-	-	-
Water Utility	4.30	4.30	4.30	3.30	3.30	2.30
Stormwater Utility	2.06	2.06	2.06	2.06	2.06	2.06
Sanitary Sewer Utility	1.00	1.00	1.00	1.00	1.00	1.00
Total Other Funds	<u>26.47</u>	<u>26.05</u>	<u>27.74</u>	<u>27.61</u>	<u>27.04</u>	<u>25.49</u>
Total Village-Wide	<u>97.72</u>	<u>96.72</u>	<u>96.59</u>	<u>95.06</u>	<u>96.85</u>	<u>94.00</u>

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

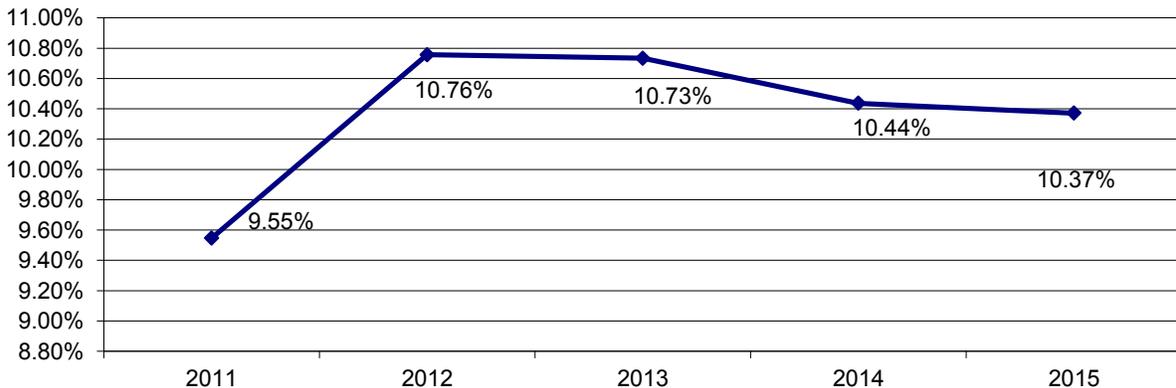
Debt Management

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

Outstanding Debt vs Debt Limit					
	Actual 2011	Actual 2012	Actual 2013	Est. Actual 2014	Budget 2015
Debt limit	\$ 53,740,210	\$ 51,907,010	\$ 48,138,800	\$ 46,358,130	\$ 47,121,520
Outstanding General Obligation Debt	\$23,807,985	\$22,040,741	\$21,352,758	\$19,197,849	\$21,505,491
General Obligation Debt as a % of limit	44.30%	42.46%	44.36%	41.41%	45.64%
Debt limit as a % of Assessed Value	5.07%	5.00%	4.64%	4.82%	5.16%

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

Debt Service Levy as a Percentage of the Total Levy



GENERAL FUND

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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.

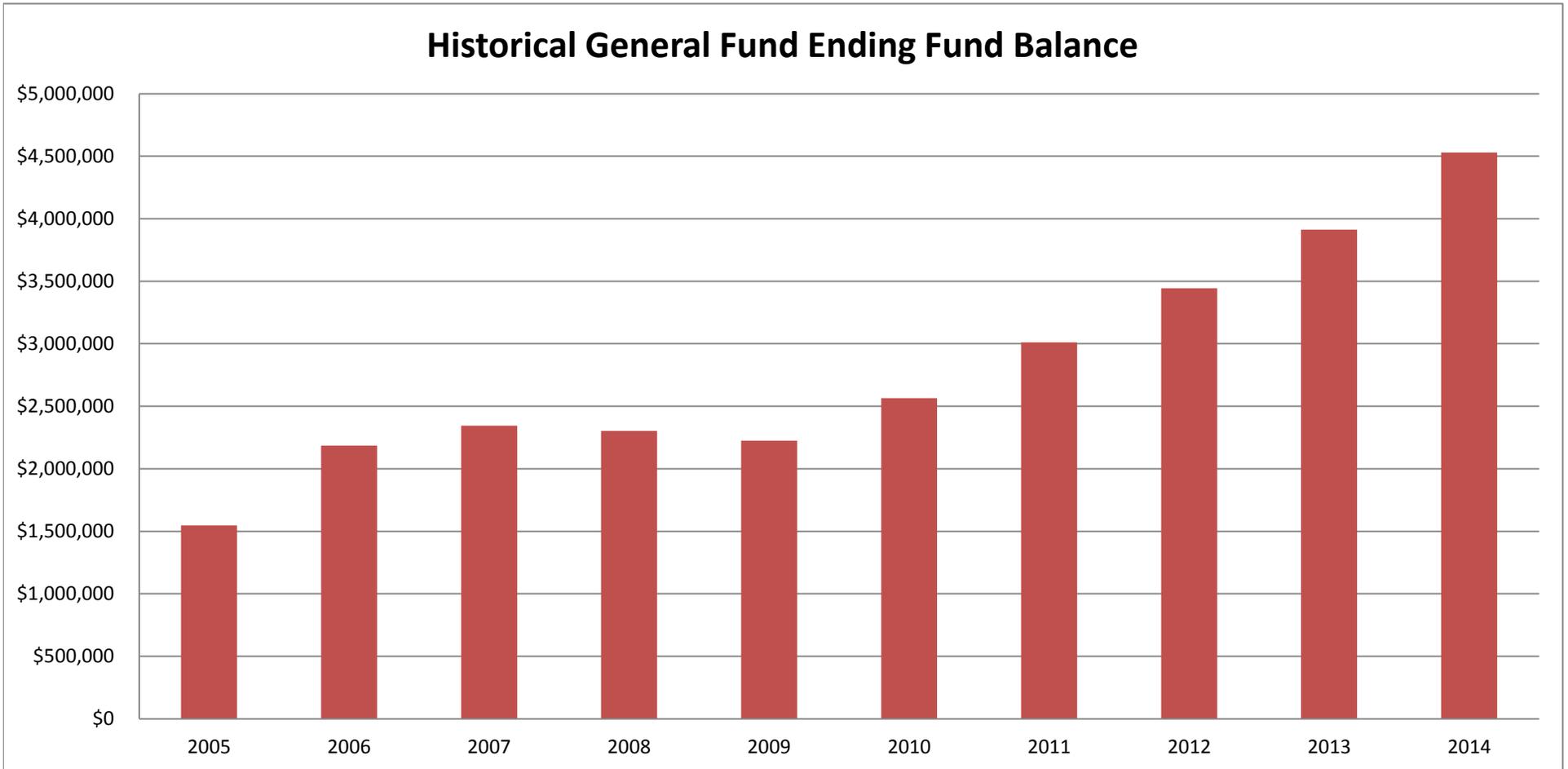
**Village of Brown Deer
General Fund Summary
2015 Budget**

	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2014 Est. Actual	2015 Proposed Budget	Change from 2014 Budget	Chg %
Revenues								
Taxes	\$ 6,995,520	\$ 6,928,988	\$ 7,021,734	\$ 6,963,793	\$ 6,863,358	\$ 7,036,057	\$ 72,264	1.04%
Intergovernmental	1,435,952	1,329,449	1,414,898	1,339,662	1,488,994	1,341,567	1,905	0.14%
Licenses and Permits	363,994	446,042	438,676	420,070	559,742	427,035	6,965	1.66%
Fines, Forfeitures and Penalties	263,121	250,360	220,057	239,884	239,884	240,000	116	0.05%
Public Charges for Services	17,232	21,061	37,427	9,900	52,000	10,750	850	8.59%
Interdepartmental Charges	695,884	762,930	766,226	717,055	717,155	716,241	(814)	-0.11%
Miscellaneous Revenue	230,190	151,485	147,083	122,625	150,009	133,494	10,869	8.86%
Other Financing Sources	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	10,001,893	9,890,315	10,046,101	9,812,989	10,071,142	9,905,144	92,155	0.94%
Expenditures								
General Government								
Village Board	\$ 39,861	\$ 34,569	\$ 36,446	\$ 38,771	\$ 34,571	\$ 38,771	\$ -	0.00%
Municipal Court	110,199	88,138	92,808	101,800	126,031	110,633	8,833	8.68%
Village Attorney	137,708	123,133	143,003	141,508	139,852	128,683	(12,825)	-9.06%
Village Manager	285,273	392,088	374,880	371,308	387,808	378,904	7,596	2.05%
Administrative Services	409,310	383,763	354,491	344,522	335,392	340,022	(4,500)	-1.31%
Other General Government	431,408	393,212	398,905	479,615	426,880	483,542	3,927	0.82%
Village Hall	134,918	151,266	164,924	151,915	169,447	150,485	(1,430)	-0.94%
Total General Government	1,548,677	1,566,169	1,565,457	1,629,439	1,619,981	1,631,040	1,601	0.10%
Public Safety								
Police	3,623,937	3,564,887	3,634,842	3,669,399	3,640,789	3,709,106	39,707	1.08%
Fire	2,118,234	2,035,723	2,058,431	2,104,825	2,091,665	2,131,939	27,114	1.29%
Dispatch	-	344,306	383,314	387,265	387,265	399,681	12,416	3.21%
Total Public Safety	5,742,171	5,944,916	6,076,587	6,161,489	6,119,719	6,240,726	79,237	1.29%
Public Works								
Administration	325,744	249,238	210,021	233,545	228,976	209,403	(24,142)	-10.34%
Street/Traffic Operations	164,164	207,923	199,982	205,960	173,225	189,508	(16,452)	-7.99%
Sidewalk Operations	665	1,798	901	8,468	8,468	3,638	(4,830)	-57.04%
Winter Operations	179,311	112,787	193,822	149,535	188,864	173,718	24,183	16.17%
Forestry Operations	73,378	88,649	107,233	87,041	69,593	77,018	(10,023)	-11.52%
Municipal Complex	268,488	209,162	225,464	223,656	274,774	274,533	50,877	22.75%
Refuse	475,555	500,605	395,522	398,673	372,975	397,057	(1,616)	-0.41%
Total Public Works	1,487,306	1,370,162	1,332,945	1,306,878	1,316,875	1,324,875	17,997	1.38%
Community Services	459,826	299,524	362,666	419,466	416,098	406,350	(13,116)	-3.13%
Park and Recreation	229,670	184,333	203,658	205,717	205,517	212,153	6,436	3.13%
Other Financing Uses	86,135	92,898	91,000	90,000	90,000	90,000	-	0.00%
Total Expenditures	9,553,786	9,458,002	9,632,313	9,812,989	9,768,190	9,905,144	92,155	0.94%
Revenues less Expenditures	448,107	432,313	413,788	-	302,952	-		
Fund Balance Beginning	2,395,125	2,843,232	2,686,760	3,100,548	3,100,548	3,403,500		
Ending Fund Balance	\$ 2,843,232	\$ 3,275,545	\$ 3,100,548	\$ 3,100,548	\$ 3,403,500	\$ 3,403,500		
Fund balance as a Percentage of Expenditures	29.76%	34.63%	32.19%	31.60%	34.84%	34.36%		
Fund Balance Low Range 15%	\$ 1,433,068	\$ 1,418,700	\$ 1,444,847	\$ 1,471,948	\$ 1,465,229	\$ 1,485,772		
Fund Balance High Range 30%	\$ 2,866,136	\$ 2,837,401	\$ 2,889,694	\$ 2,943,897	\$ 2,930,457	\$ 2,971,543		

**Village of Brown Deer
Historical General Fund Ending Fund Balance
2015 Adopted Budget**

2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
\$1,408,547	\$1,546,457	\$1,546,272	\$2,184,627	\$2,344,695	\$2,302,847	\$2,224,668	\$2,563,901	\$3,012,010	\$3,444,323	\$3,913,329	\$4,530,329

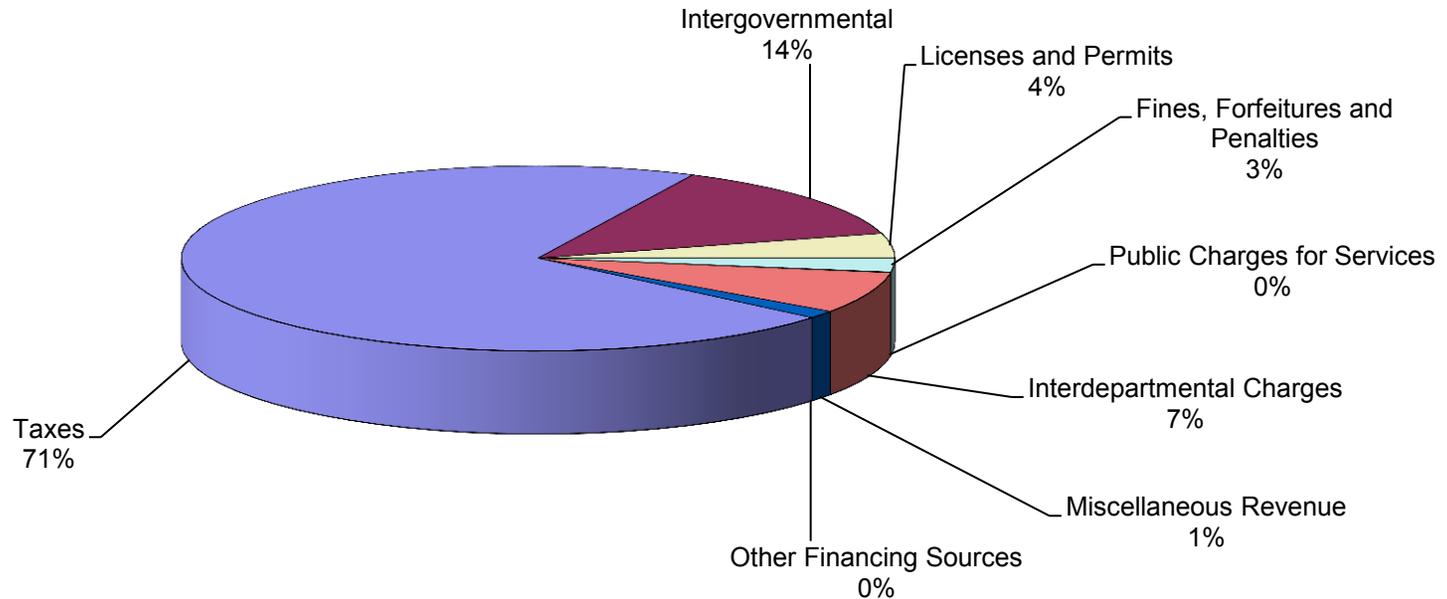
Historical General Fund Ending Fund Balance



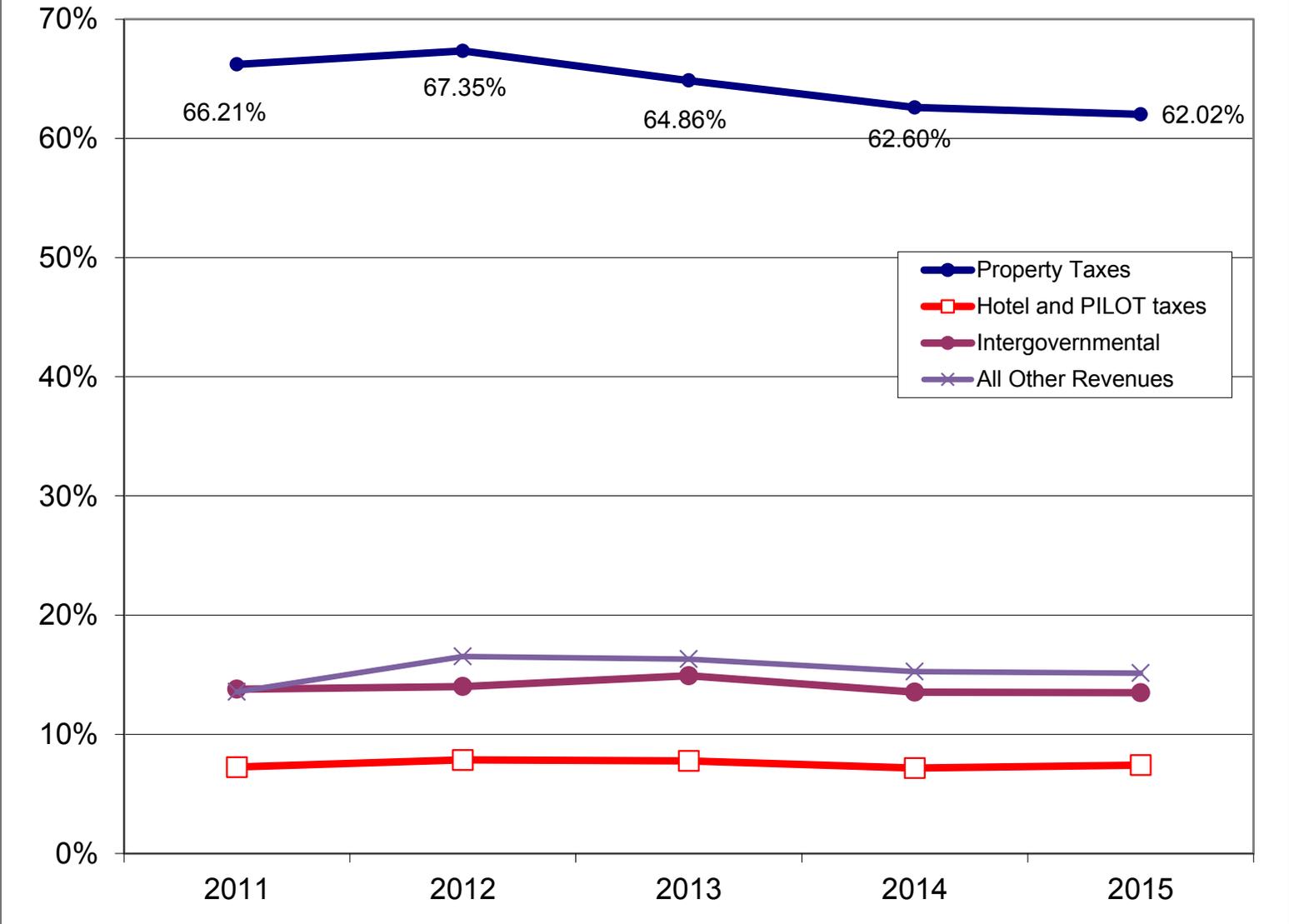
**Village of Brown Deer
Summary of General Fund Revenues
2015 Budget**

Revenue	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2014 Est. Actual	2015 Proposed Budget	Change from 2015 Budget	Chg %
Taxes	\$ 6,995,520	\$ 6,928,988	\$ 7,021,734	\$ 6,963,793	\$ 6,863,358	\$ 7,036,057	\$ 72,264	1%
Intergovernmental	1,435,952	1,329,449	1,414,898	1,339,662	1,488,994	1,341,567	1,905	0%
Licenses and Permits	363,994	446,042	438,676	420,070	559,742	427,035	6,965	2%
Fines, Forfeitures and Penalties	263,121	250,360	220,057	239,884	239,884	240,000	116	0%
Public Charges for Services	17,232	21,061	37,427	9,900	52,000	10,750	850	9%
Interdepartmental Charges	695,884	762,930	766,226	717,055	717,155	716,241	(814)	0%
Miscellaneous Revenue	230,190	151,485	147,083	122,625	150,009	133,494	10,869	9%
Other Financing Sources	-	-	-	-	-	-	-	0%
Total General Fund Revenues	\$ 10,001,893	\$ 9,890,315	\$ 10,046,101	\$ 9,812,989	\$ 10,071,142	\$ 9,905,144	\$ 92,155	1%

2015 Budget Revenue Composition



Property Tax Revenue as a Percentage of Expenditures



**VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
010-000-11-4-00-10	General Property Taxes	6,143,209	6,142,798	6,177,920	6,177,920	6,246,057	68,137	1.10
Totals for dept 000-11-TAXES		6,143,209	6,142,798	6,177,920	6,177,920	6,246,057	68,137	1.10
Dept 000-12-TAXES								
010-000-12-4-00-10	Hotel Room Taxes	504,958	580,404	500,435	400,000	500,000	(435)	(0.09)
Totals for dept 000-12-TAXES		504,958	580,404	500,435	400,000	500,000	(435)	(0.09)
Dept 000-13-TAXES								
010-000-13-4-00-10	Payments In Lieu of Taxes	280,821	298,532	285,438	285,438	290,000	4,562	1.60
Totals for dept 000-13-TAXES		280,821	298,532	285,438	285,438	290,000	4,562	1.60
Dept 000-34-STATE SHARED REVENUE								
010-000-34-4-00-10	Shared Revenue	188,924	188,896	188,498	188,498	188,348	(150)	(0.08)
010-000-34-4-00-20	Fire Dues	34,423	32,739	34,883	35,723	34,883	0	0.00
010-000-34-4-00-30	Computer Exemptions	471,800	547,708	471,800	619,332	442,928	(28,872)	(6.12)
010-000-34-4-00-40	Expenditure Restraint	232,407	237,094	240,586	240,586	248,650	8,064	3.35
Totals for dept 000-34-STATE SHARED REVENUE		927,554	1,006,437	935,767	1,084,139	914,809	(20,958)	(2.24)
Dept 000-35-STATE GRANTS								
010-000-35-4-20-00	Public Safety	4,640	8,800	4,000	4,960	4,000	0	0.00
010-000-35-4-30-10	Transportation Aids	397,255	399,661	399,895	399,895	422,758	22,863	5.72
Totals for dept 000-35-STATE GRANTS		401,895	408,461	403,895	404,855	426,758	22,863	5.66

**VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 000-41-LICENSES & PERMITS								
010-000-41-4-10-10	Liquor & Malt Beverage	10,945	12,000	11,400	11,425	11,500	100	0.88
010-000-41-4-20-10	Bartender	5,270	5,105	4,700	5,020	5,000	300	6.38
010-000-41-4-20-15	Cigarette	410	450	450	450	450	0	0.00
010-000-41-4-20-20	1535475351125	1,570	1,455	1,500	1,260	1,500	0	0.00
010-000-41-4-20-30	Peddling & Other	6,625	5,015	6,500	6,060	6,500	0	0.00
010-000-41-4-20-40	Cable Franchise Fees	183,557	187,253	182,000	183,000	160,265	(21,735)	(11.94)
010-000-41-4-20-50	Electrical	3,550	(25)	5,700	0	0	(5,700)	(100.00)
Totals for dept 000-41-LICENSES & PERMITS		211,927	211,253	212,250	207,215	185,215	(27,035)	(12.74)
Dept 000-42								
010-000-42-4-00-10	Bicycle	25	424	20	15	20	0	0.00
010-000-42-4-00-20	Dog/Cat Licenses	5,867	6,350	6,000	5,362	6,000	0	0.00
Totals for dept 000-42-		5,892	6,774	6,020	5,377	6,020	0	0.00
Dept 000-43-INSPECTION PERMITS								
010-000-43-4-00-10	Building	103,744	91,374	120,000	150,000	140,000	20,000	16.67
010-000-43-4-00-20	Electrical	32,975	24,952	20,000	30,000	25,000	5,000	25.00
010-000-43-4-00-30	Plumbing	11,120	11,948	11,000	11,000	11,000	0	0.00
010-000-43-4-00-40	Heating & A/C	50,899	19,245	17,000	35,000	23,000	6,000	35.29
Totals for dept 000-43-INSPECTION PERMITS		198,738	147,519	168,000	226,000	199,000	31,000	18.45
Dept 000-44-ZONING PERMITS & FEES								
010-000-44-4-00-10	Zoning Application Fees	6,500	5,900	4,500	4,500	4,500	0	0.00
010-000-44-4-00-20	Board of Appeals	0	350	250	700	250	0	0.00

**VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
010-000-44-4-00-30	Building Board Fee	330	1,800	1,000	900	1,000	0	0.00
Totals for dept 000-44-ZONING PERMITS & FEES		6,830	8,050	5,750	6,100	5,750	0	0.00
Dept 000-49-OTHER PERMITS								
010-000-49-4-20-10	Compliance Certificates	9,300	18,790	16,000	18,000	19,000	3,000	18.75
010-000-49-4-20-20	Miscellaneous Permits	3,495	27,488	2,000	1,000	2,000	0	0.00
010-000-49-4-30-10	Block Party Permits	50	0	50	50	50	0	0.00
010-000-49-4-30-20	R-O-W Permits	9,810	18,802	10,000	96,000	10,000	0	0.00
Totals for dept 000-49-OTHER PERMITS		22,655	65,080	28,050	115,050	31,050	3,000	10.70
Dept 000-51-DUE FROM OTHER FUNDS								
010-000-51-4-00-10	Court Fines & Penalties	205,246	175,702	200,000	200,000	200,000	0	0.00
010-000-51-4-00-11	Parking Fees	45,114	44,355	39,884	39,884	40,000	116	0.29
Totals for dept 000-51-DUE FROM OTHER FUNDS		250,360	220,057	239,884	239,884	240,000	116	0.05
Dept 000-61-PUBLIC CHARGES -ADMIN								
010-000-61-4-10-10	Photocopies	272	24	250	250	250	0	0.00
010-000-61-4-10-20	Property Information Certif	1,555	1,210	700	1,200	1,000	300	42.86
010-000-61-4-10-25	Prop Info Certificate-Reserved	750	590	450	550	500	50	11.11
010-000-61-4-10-30	Sale of Materials	50	40	0	0	0	0	0.00
Totals for dept 000-61-PUBLIC CHARGES -ADMIN		2,627	1,864	1,400	2,000	1,750	350	25.00
Dept 000-62-INVENTORIES & PREPAIDS								
010-000-62-4-10-10	Photocopies	4,462	1,980	2,000	2,000	2,000	0	0.00
010-000-62-4-10-15	Alarm fees	8,780	25,280	3,500	45,000	4,000	500	14.29
010-000-62-4-10-30	Fingerprints/Misc	5,192	8,303	3,000	3,000	3,000	0	0.00

VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 000-62-INVENTORIES & PREPAIDS		18,434	35,563	8,500	50,000	9,000	500	5.88
Dept 000-63-HWY/STREET MAINT. CHARGES								
010-000-63-4-00-10	Engineering Services	1,025	1,000	1,200	0	0	(1,200)	(100.00)
010-000-63-4-00-20	DPW Services	2,279	3,111	550	2,000	500	(50)	(9.09)
Totals for dept 000-63-HWY/STREET MAINT. CHARGES		3,304	4,111	1,750	2,000	500	(1,250)	(71.43)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
010-000-73-4-20-60	Municipal Range Usage Fees	1,800	0	1,800	2,000	2,000	200	11.11
010-000-73-4-20-70	Other Intergovt'l Revenue	0	1,521	0	0	0	0	0.00
010-000-73-4-50-50	Rent Income	39,811	39,021	39,021	39,021	39,021	0	0.00
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		41,611	40,542	40,821	41,021	41,021	200	0.49
Dept 000-74-INTERDEPARTMENTAL CHARGES								
010-000-74-4-10-10	TIF Administration	140,370	132,043	132,043	132,043	132,100	57	0.04
010-000-74-4-10-20	Engineering & Administration	100,028	99,386	99,386	99,386	99,400	14	0.01
010-000-74-4-10-30	Miscellaneous Charges	182,376	188,228	188,228	188,228	188,300	72	0.04
010-000-74-4-20-40	Street Lighting Admin	6,000	3,000	3,000	3,000	3,000	0	0.00
010-000-74-4-40-10	Admin, Labor & Benefits-SEWER	92,065	93,806	93,806	93,806	93,810	4	0.00
010-000-74-4-40-20	Equipment & Materials	1,849	1,081	5,000	5,000	5,000	0	0.00
010-000-74-4-41-10	Admin, Labor & Benefits-STORM	45,076	47,765	47,765	47,765	47,800	35	0.07
010-000-74-4-41-20	Equipment & Materials	58,245	57,959	7,280	7,280	7,300	20	0.27
010-000-74-4-42-10	Admin, Labor & Benefits-WATER	61,126	65,303	65,303	65,303	65,310	7	0.01
010-000-74-4-42-20	Equipment & Materials	44	287	350	0	350	0	0.00
010-000-74-4-43-10	Admin, Labor and Benefits	22,739	23,823	23,823	23,823	23,850	27	0.11
010-000-74-4-43-20	Equipment & Materials-RECYCLIN	8,097	8,892	8,500	8,500	8,500	0	0.00

**VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 000-74-INTERDEPARTMENTAL CHARGES		718,015	721,573	674,484	674,134	674,720	236	0.03
Dept 000-81-INTEREST INCOME								
010-000-81-4-00-10	Investment Interest	51,586	3,111	40,000	40,000	45,000	5,000	12.50
010-000-81-4-00-20	Interest-Delinquent Taxes	30,898	24,373	25,000	43,884	25,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		82,484	27,484	65,000	83,884	70,000	5,000	7.69
Dept 000-82-MISCELLANEOUS REVENUE								
010-000-82-4-00-10	Rent Income	9,125	9,125	9,125	9,125	10,494	1,369	15.00
010-000-82-4-00-20	Insurance Dividends	37,444	30,540	30,000	30,000	30,000	0	0.00
010-000-82-4-00-50	Miscellaneous Revenue	2,025	10,836	2,500	6,000	3,000	500	20.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		48,594	50,501	41,625	45,125	43,494	1,869	4.49
Dept 000-83-OTHER INCOME								
010-000-83-4-00-10	Equipment Sales	0	44,999	0	0	0	0	0.00
010-000-83-4-00-20	Advertising Sales-BD Magazine	20,407	24,099	16,000	21,000	20,000	4,000	25.00
Totals for dept 000-83-OTHER INCOME		20,407	69,098	16,000	21,000	20,000	4,000	25.00
TOTAL ESTIMATED REVENUES		9,890,315	10,046,101	9,812,989	10,071,142	9,905,144	92,155	0.94
NET OF REVENUES/APPROPRIATIONS - FUND 010		9,890,315	10,046,101	9,812,989	10,071,142	9,905,144	92,155	0.94
BEGINNING FUND BALANCE		3,050,008	3,482,332	3,896,120	3,896,120	13,967,262	10,071,142	258.49
ENDING FUND BALANCE		12,940,323	13,528,433	13,709,109	13,967,262	23,872,406	10,163,297	74.14

**Village of Brown Deer
General Fund Expenditures Department Summary
2015 Budget**

Department	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2014 Est. Actual	2015 Proposed Budget	Change from 2014 Budget	Chg %
General Government								
Village Board	\$ 39,861	\$ 34,569	\$ 36,446	\$ 38,771	\$ 34,571	\$ 38,771	\$ -	0%
Municipal Court	110,199	88,138	92,808	101,800	126,031	110,633	8,833	9%
Village Attorney	137,708	123,133	143,003	141,508	139,852	128,683	(12,825)	-9%
Village Manager	285,273	392,088	374,880	371,308	387,808	378,904	7,596	2%
Administrative Services	409,310	383,763	354,491	344,522	335,392	340,022	(4,500)	-1%
Other General Government	431,408	393,212	398,905	479,615	426,880	483,542	3,927	1%
Village Hall	134,918	151,266	164,924	151,915	169,447	150,485	(1,430)	-1%
Total General Government	1,548,677	1,566,169	1,565,457	1,629,439	1,619,981	1,631,040	1,601	0%
Public Safety								
Police	3,623,937	3,564,887	3,634,842	3,669,399	3,640,789	3,709,106	39,707	1%
Fire	2,118,234	2,035,723	2,058,431	2,104,825	2,091,665	2,131,939	27,114	1%
Dispatch	-	344,306	383,314	387,265	387,265	399,681	12,416	3%
Total Public Safety	5,742,171	5,944,916	6,076,587	6,161,489	6,119,719	6,240,726	79,237	1%
Public Works								
Administration	325,744	249,238	210,021	233,545	228,976	209,403	(24,142)	-10%
Street/Traffic Operations	164,164	207,923	199,982	205,960	173,225	189,508	(16,452)	-8%
Sidewalk Operations	665	1,798	901	8,468	8,468	3,638	(4,830)	-57%
Winter Operations	179,311	112,787	193,822	149,535	188,864	173,718	24,183	16%
Forestry Operations	73,378	88,649	107,233	87,041	69,593	77,018	(10,023)	-12%
Municipal Complex	268,488	209,162	225,464	223,656	274,774	274,533	50,877	23%
Refuse	475,555	500,605	395,522	398,673	372,975	397,057	(1,616)	0%
Total Public Works	1,487,305	1,370,162	1,332,945	1,306,878	1,316,875	1,324,875	17,997	1%
Community Services	459,826	299,524	362,666	419,466	416,098	406,350	(13,116)	-3%
Park and Recreation	229,670	184,333	203,658	205,717	205,517	212,153	6,436	3%
Other Financing Uses	86,135	92,898	91,000	90,000	90,000	90,000	-	0%
Total Expenditures	\$ 9,553,784	\$ 9,458,002	\$ 9,632,313	\$ 9,812,989	\$ 9,768,190	\$ 9,905,144	92,155	0.94%

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Board

PROGRAM MANAGER: Village President

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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

DEPARTMENT ACTIVITY MEASURES:

Activity	2011	2012	2013	2014	2015
	Actual	Actual	Actual	EST. Actual	Budget
Resolutions passed	46	30	30	36	30
Ordinances passed	8	15	15	15	15
Public hearings	15	15	15	15	15

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Board

PERFORMANCE MEASURES:

Efficiency Measure	2011	2012	2013	2014	2015
Cost per Resolution Passed	\$ 1,129.47	\$ 1,126.90	\$ 1,126.90	\$ 1,126.90	\$ 1,126.90
Operating costs	\$ 2.82	\$ 2.82	\$ 2.82	\$ 2.82	\$ 2.82

OBJECTIVES ACCOMPLISHED IN 2014:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ 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

VILLAGE BOARD

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 110-11-VILLAGE BOARD								
010-110-11-5-10-10	Salaries/Wages	27,000	27,000	27,000	27,000	27,000	0	0.00
010-110-11-5-15-15	FICA	2,066	2,066	2,066	2,066	2,066	0	0.00
010-110-11-5-20-20	Professional Services	0	3,998	5,000	1,000	5,000	0	0.00
010-110-11-5-30-10	Office Supplies, Equip & Exp	15	26	300	100	300	0	0.00
010-110-11-5-45-10	Professional Memberships	4,141	3,336	3,405	3,405	3,405	0	0.00
010-110-11-5-45-30	Professional Training	1,347	20	1,000	1,000	1,000	0	0.00
Totals for dept 110-11-VILLAGE BOARD		34,569	36,446	38,771	34,571	38,771	0	0.00
TOTAL APPROPRIATIONS		34,569	36,446	38,771	34,571	38,771	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 010		(34,569)	(36,446)	(38,771)	(34,571)	(38,771)	0	0.00
BEGINNING FUND BALANCE		3,050,008	3,482,332	3,896,120	3,896,120	3,861,549	(34,571)	(0.89)
ENDING FUND BALANCE		3,015,439	3,445,886	3,857,349	3,861,549	3,822,778	(34,571)	(0.90)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Municipal Court

STAFFING:

	2011	2012	2013	2014 Est	2015
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Judge	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00
Assistant Court Clerk	0.50	0.50	0.40	0.40	0.50
Total	2.50	2.50	2.40	2.40	2.50

DEPARTMENT ACTIVITY MEASURES:

Activity	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
New Cases	4,200	4,200	3,669	3119	4000
Dispositions Entered	3,700	3,700	3,663	3171	3500
Warrants	750	1,400	25	36	100
Commitments	316	350	173	2239	500
Driver's License Suspensions	300	520	750	3059	1000

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014**
Efficient Municipal Gov't	Cost per Case	N/A	25.35	20.99	25.30	40.41
Cost per capita	Operating costs	8.91	8.87	7.35	7.73	10.50

** Increase in 2014 due to two full time court clerks working on back log cases.

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Continued to review daily procedures to increase the efficiency of the court.
- ✚ Good progress on processing back log of unprocessed cases.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Continue to review daily procedures to increase the efficiency of the court.
- ✚ Continue progress on processing back log of unprocessed cases.

BUDGET SUMMARY:

- ✚ Increased the Assistant Court Clerk hours due to case load.

**VILLAGE OF BROWN DEER
MUNICIPAL COURT
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 120-12-MUNICIPAL COURT								
010-120-12-5-10-10	Salaries/Wages	50,762	56,335	58,860	85,856	67,600	8,740	14.85
010-120-12-5-14-00	Overtime	1,821	2,503	1,500	600	1,500	0	0.00
010-120-12-5-15-10	WI Retirement	2,583	2,751	2,844	2,101	2,816	(28)	(0.98)
010-120-12-5-15-15	FICA	3,965	4,278	4,503	6,614	5,172	669	14.86
010-120-12-5-15-20	Group Insurance	7,866	18,254	18,126	18,126	18,825	699	3.86
010-120-12-5-20-20	Professional Services	139	161	100	0	100	0	0.00
010-120-12-5-26-25	Commitment Services	9,273	5,572	8,000	6,000	7,501	(499)	(6.24)
010-120-12-5-30-10	Office Supplies, Equip & Exp	1,279	1,829	1,000	1,000	1,000	0	0.00
010-120-12-5-30-30	Service Fees	4,311	0	4,574	4,574	4,969	395	8.64
010-120-12-5-39-15	Witness Fees	20	10	85	70	50	(35)	(41.18)
010-120-12-5-45-10	Professional Memberships	5,210	312	770	90	100	(670)	(87.01)
010-120-12-5-45-30	Professional Training	909	803	1,438	1,000	1,000	(438)	(30.46)
Totals for dept 120-12-MUNICIPAL COURT		88,138	92,808	101,800	126,031	110,633	8,833	8.68
TOTAL APPROPRIATIONS		88,138	92,808	101,800	126,031	110,633	8,833	8.68
NET OF REVENUES/APPROPRIATIONS - FUND 010		(88,138)	(92,808)	(101,800)	(126,031)	(110,633)	8,833	8.68
BEGINNING FUND BALANCE		3,050,008	3,482,332	3,896,120	3,896,120	3,770,089	(126,031)	(3.23)
ENDING FUND BALANCE		2,961,870	3,389,524	3,794,320	3,770,089	3,659,456	(134,864)	(3.55)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
Public meeting attended	32	38	45	40	40	40
Ordinances reviewed & approved	17	8	15	15	15	15
Contracts reviewed	30%	35%	20%	20%	20%	20%
Files in progress	42	49	61	50	50	50
Union contracts settled	2	1	0	0	1	0

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Attorney

PERFORMANCE MEASURES:

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

BUDGET SUMMARY:

- ✚ The 2013 the Village Board signed a three year contract with the Village Attorney with a 0% increase in 2013 and 1% for 2014 and 2015.
- ✚ The Village entered into any union negotiations in 2014; the WPPA contract expires December 31, 2014. Labor legal service was reduced.

VILLAGE OF BROWN DEER
VILLAGE ATTORNEY SERVICES
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 130-13-LEGAL SERVICES								
010-130-13-5-21-10	Village Attorney Services	116,085	116,012	117,508	114,852	118,683	1,175	1.00
010-130-13-5-21-15	Other Legal Services	1,400	18,567	4,000	10,000	5,000	1,000	25.00
010-130-13-5-21-20	Labor Legal Services	5,648	8,424	20,000	15,000	5,000	(15,000)	(75.00)
Totals for dept 130-13-LEGAL SERVICES		123,133	143,003	141,508	139,852	128,683	(12,825)	(9.06)
TOTAL APPROPRIATIONS		123,133	143,003	141,508	139,852	128,683	(12,825)	(9.06)
NET OF REVENUES/APPROPRIATIONS - FUND 010		(123,133)	(143,003)	(141,508)	(139,852)	(128,683)	(12,825)	(9.06)
BEGINNING FUND BALANCE		3,050,008	3,482,332	3,896,120	3,896,120	3,756,268	(139,852)	(3.59)
ENDING FUND BALANCE		2,926,875	3,339,329	3,754,612	3,756,268	3,627,585	(127,027)	(3.38)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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	2013	2014	2015
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Village Manager	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	0.50	1.00	1.00	1.00	1.00
Clerk / Executive Secretary	-	-	-	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	0.50	-
Election Specialist	-	-	-	-	0.50
Intern	0.28	0.29	0.29	-	-
Clerical	0.10	0.13	0.13	-	-
Total	<u>2.88</u>	<u>3.42</u>	<u>3.42</u>	<u>3.50</u>	<u>3.50</u>

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Manager

DEPARTMENT ACTIVITY MEASURES:

Activity	2012		2013	2014	2015
	2011 Actual	Actual	Actual	Estimate	Estimate
Elections occurring	5	6	2	4	2
Votes cast	16,970	22,000	3,246	12,000	3,246
Voter turnout	43%	68%	38%	60%	38%
Packets prepared	165	165	165	165	165
Liquor license	19	19	19	20	20
Soda license	90	90	90	90	90
Operators permits	80	80	80	90	90

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Negotiated solutions for Beaver Creek Development
- ✚ Moved forward the Bradley Crossing Development
- ✚ Continue intergovernmental cooperation with other neighboring communities.
- ✚ Participated in a Citizen's Academy session explaining Village operations.
- ✚ Looking for ways to be more efficient and effective in providing services.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Continue to pursue development opportunities in the Tax Increment Districts and to maximize property values in the remaining areas of the Village.
- ✚ Continue to advance 2015 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 needs.
- ✚ Evaluate the needs for technical support for Village operations.
- ✚ Find ways to be more transparent, efficient, and creative.
- ✚ Identify ways to be become more lean in the services we provide.

BUDGET SUMMARY:

- ✚ We are re-classifying the Deputy Clerk position to an Election Specialist

VILLAGE OF BROWN DEER

VILLAGE MANAGER

2015 BUDGET

		2012	2013	2014	2014	2015		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
APPROPRIATIONS								
Dept 140-14-VILLAGE MANAGER								
010-140-14-5-10-10	Salaries/Wages	228,981	198,514	238,336	238,336	246,042	7,706	3.23
010-140-14-5-11-10	Part-time/Temporary	9,974	2,876	0	0	0	0	0.00
010-140-14-5-15-10	WI Retirement	15,200	12,825	16,683	16,683	16,732	49	0.29
010-140-14-5-15-15	FICA	17,787	14,867	18,232	18,232	18,821	589	3.23
010-140-14-5-15-20	Group Insurance	46,655	42,621	58,457	58,457	57,709	(748)	(1.28)
010-140-14-5-20-20	Professional Services	0	44,380	0	0	0	0	0.00
010-140-14-5-30-10	Office Supplies, Equip & Exp	509	328	700	500	700	0	0.00
010-140-14-5-30-40	Public Notices/Advertising	4,231	6,677	1,500	1,500	1,500	0	0.00
010-140-14-5-45-10	Professional Memberships	3,175	1,313	2,200	1,500	2,200	0	0.00
010-140-14-5-45-20	Professional Publications	400	105	200	100	200	0	0.00
010-140-14-5-45-30	Professional Training	5,231	2,982	5,000	4,000	5,000	0	0.00
010-140-14-5-45-40	Mileage Reimbursement	598	3,839	5,000	5,000	5,000	0	0.00
Totals for dept 140-14-VILLAGE MANAGER		332,741	331,327	346,308	344,308	353,904	7,596	2.19
Dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION								
010-141-14-5-20-25	Employment Services	33,517	35,537	7,000	26,000	7,000	0	0.00
010-141-14-5-30-40	Public Notices/Advertising	0	518	500	0	500	0	0.00
010-141-14-5-34-40	Employee Recognition	22	382	5,000	5,000	5,000	0	0.00
Totals for dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION		33,539	36,437	12,500	31,000	12,500	0	0.00
Dept 142-14-ELECTIONS								
010-142-14-5-11-20	Election Workers	15,673	2,670	6,000	6,000	5,000	(1,000)	(16.67)
010-142-14-5-24-10	Equipment Maintenance Services	5,746	2,217	4,000	4,000	4,000	0	0.00
010-142-14-5-30-10	Office Supplies, Equip & Exp	5,622	3,661	2,500	2,500	3,500	1,000	40.00
Totals for dept 142-14-ELECTIONS		27,041	8,548	12,500	12,500	12,500	0	0.00
TOTAL APPROPRIATIONS		393,321	376,312	371,308	387,808	378,904	7,596	2.05

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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.

**Village of Brown Deer
2015
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For the Fiscal Year Beginning January 1, 2015

Administrative Services

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

STAFFING:

	2011	2012	2013	2014 Est.	2015
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	0.50	-
Payroll/Election Specialist	-	-	-	-	0.50
Accountant	0.53	0.53	0.53	0.53	0.53
Accounting Assistants	1.33	1.35	1.35	1.35	1.50
Total	<u>3.86</u>	<u>3.88</u>	<u>3.88</u>	<u>3.38</u>	<u>3.53</u>

DEPARTMENT ACTIVITY MEASURES:

	2010	2011	2012	2013	2014 Est.	2015
Activity	Actual	Actual	Actual	Actual	Actual	Budget
Receipts processed	16,063	15,798	15,636	15,061	16,312	16,000
Tax receipts processed	5,131	5,200	6,819	6,944	5,250	5,250
Accounts payable checks issued	3,396	3,400	3,281	2,545	2,425	3,000
Payroll checks	869	715	600	403	20	25
Payroll direct deposits issued	2,475	2,625	2,795	2,867	3,001	3,000
Debt issuances	1	2	2	0	1	0
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Total number of journal entries	689	729	563	568	565	565
Village Rate of Return	1.51%	1.30%	1.14%	0.01%	1.15%	1.00%
LGIP's Rate of Return	0.21%	0.14%	0.16%	0.10%	0.09%	0.08%

**Village of Brown Deer
2015
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For the Fiscal Year Beginning January 1, 2015

Administrative Services

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Village Rate of Return over LGIP benchmark	Effective Investing	1.30%	1.16%	0.98%	-0.09%	1.06%	0.92%
Efficient Municipal Gov't	Cost of assessor per parcel	\$ 7.99	\$ 7.26	\$ 7.25	\$ 7.19	\$ 6.15	\$ 6.15
Efficient Municipal Gov't	Equalized value per capita	\$ 94,008	\$ 89,874	\$ 86,519	\$ 80,238	\$ 77,270	\$ 78,542
Cost per capita	Operating costs	\$ 27.35	\$ 31.43	\$ 29.29	\$ 26.88	\$ 25.68	\$ 26.25

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Received the GFOA distinguished budget award for the 2014 budget year (3rd year).
- ✚ Received the CAFR award for the 2013 fiscal year (14th year).
- ✚ Made direct deposit mandatory for all employees. Paperless - all employees receive their direct deposit stubs by email.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Receive GFOA distinguished budget award for the 2015 budget year (4th year).
- ✚ Receive the CAFR award for the 2014 fiscal year (15th year).
- ✚ Cross training of staff.
- ✚ Advance training on BS&A software.

BUDGET SUMMARY:

- ✚ Administrative budget remained the same and 2014 due to the fact the position of Deputy Treasurer was reclassified to Payroll Specialist which reduced salaries and benefits. Reduction in health insurance cost due to an employee switching from family coverage to single coverage.

VILLAGE OF BROWN DEER
ADMINISTRATIVE SERVICES
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
Fund 010 - General Fund								
Dept 150-15-ADMINISTRATIVE SERVICES								
010-150-15-5-10-10	Salaries/Wages	211,337	181,370	183,629	183,629	194,408	10,779	5.87
010-150-15-5-14-00	Overtime	120	0	0	0	0	0	0.00
010-150-15-5-15-10	WI Retirement	12,476	11,500	12,854	12,854	13,220	366	2.85
010-150-15-5-15-15	FICA	14,824	12,512	14,049	14,049	14,872	823	5.86
010-150-15-5-15-20	Group Insurance	49,003	38,121	45,975	45,975	34,140	(11,835)	(25.74)
010-150-15-5-20-20	Professional Services	33,780	46,890	25,020	25,020	25,020	0	0.00
010-150-15-5-20-35	Technical Services	7,423	10,680	9,600	9,380	9,800	200	2.08
010-150-15-5-30-30	Service Fees	17,030	15,905	17,000	12,000	17,000	0	0.00
010-150-15-5-45-10	Professional Memberships	830	553	845	1,010	1,000	155	18.34
010-150-15-5-45-20	Professional Publications	159	0	50	196	50	0	0.00
010-150-15-5-45-30	Professional Training	4,470	4,972	6,000	4,000	5,512	(488)	(8.13)
010-150-15-5-45-40	Mileage Reimbursement	0	12	0	0	0	0	0.00
Totals for dept 150-15-ADMINISTRATIVE SERVICES		351,452	322,515	315,022	308,113	315,022	0	0.00
Dept 151-15-ASSESSOR								
010-151-15-5-20-20	Professional Services	32,131	31,856	29,500	27,279	25,000	(4,500)	(15.25)
010-151-15-5-30-30	Service Fees	180	120	0	0	0	0	0.00
Totals for dept 151-15-ASSESSOR		32,311	31,976	29,500	27,279	25,000	(4,500)	(15.25)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Other General Government

PROGRAM MANAGER: Various / Assistant Village Manager

PROGRAM DESCRIPTION:

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

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

STAFFING:

	2012	2013	2014	2015
Position (FTE)	Actual	Actual	Budget	Budget
Maintenance worker	0.47	0.47	0.47	0.47

***Staffing levels have not changed from 2014 to 2015.

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ To maintain and update the facility in a safe and attractive manner in order to best provide for the operation of the Village Hall and Police Department for both the employees and citizens of Brown Deer.
- ✚ Installed an air conditioner unit in the Police Department's Lieutenants' office to address the warm air temperature stemming from the server room next door.
- ✚ Contracted with a new cleaning company, Pro 1.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ 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.
- ✚ Conduct a feasibility study for a new municipal complex.
- ✚ Research and implement ways to reduce the building's energy bill.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Other General Government

- ✦ At some point the Police Department's side of the roof will need to be replaced otherwise the building may start incurring damages. This may or may not be an objective for 2015.

BUDGET SUMMARY:

- ✦ Estimates to replace the roof on the Police Department's side of the building have been received and are estimated at \$90,000. Repairs have occurred somewhat frequently over the past couple of years that include repairs to the foundation, air conditioner unit, air handlers, etc. Due to the inefficiency of the building and the harsh winters have dramatically caused energy costs to rise.
- ✦ The projected budget includes the cost for cleaning Village Hall by Pro 1. An initial six month contract was signed to serve as a trial period. They have done an excellent job thus far and now a two year contract has been signed.
- ✦ A majority of the Building Maintenance/Repairs budget was spent on the installation of the air conditioner in the Lieutenant's office. For the spring of 2015, repairs are needed on the building façade that faces the street.

VILLAGE OF BROWN DEER
OTHER GENERAL GOVERNMENT FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
Fund 010 - General Fund								
Dept 191-14-OTHER GENERAL GOVERNMENT								
010-191-14-5-20-40	Printing Services	45,628	1,018	11,000	5,000	11,000	0	0.00
010-191-14-5-20-41	BD magazine printing & postage	0	41,781	28,000	23,000	47,000	19,000	67.86
010-191-14-5-24-10	Equipment Maintenance Services	8,126	5,863	15,000	4,000	15,000	0	0.00
010-191-14-5-30-10	Office Supplies, Equip & Exp	16,847	18,384	15,000	15,000	15,000	0	0.00
010-191-14-5-30-15	Postage & Mailing	15,303	10,916	17,000	17,000	17,000	0	0.00
010-191-14-5-30-20	Communications	22,127	23,074	25,000	25,000	25,000	0	0.00
010-191-14-5-30-22	Communication-Wireless Service	(11)	(260)	0	0	0	0	0.00
010-191-14-5-30-25	Communication-Internet Service	5,862	5,643	5,300	5,300	5,300	0	0.00
010-191-14-5-30-30	Marketing Plan	1,401	2,342	2,480	2,480	2,480	0	0.00
Totals for dept 191-14-OTHER GENERAL GOVERNMENT		115,283	108,761	118,780	96,780	137,780	19,000	16.00
Dept 192-14-INFORMATION TECHNOLOGY								
010-192-14-5-20-35	Technical Services	2,794	9,533	12,480	8,000	12,480	0	0.00
010-192-14-5-30-10	Office Supplies, Equip & Exp	2,334	1,237	2,700	2,500	2,700	0	0.00
Totals for dept 192-14-INFORMATION TECHNOLOGY		5,128	10,770	15,180	10,500	15,180	0	0.00
Dept 193-41-INTERGOVERNMENTAL EXP.								
010-193-41-5-26-40	Milw Area Domestic Animal Ctrl	18,813	11,771	15,000	10,511	15,000	0	0.00
010-193-41-5-26-45	North Shore Health Dpt Contrib	125,932	125,932	125,932	125,932	125,932	0	0.00
Totals for dept 193-41-INTERGOVERNMENTAL EXP.		144,745	137,703	140,932	136,443	140,932	0	0.00
Dept 194-51-HISTORICAL SOCIETY								
010-194-51-5-22-10	Natural Gas/Electric Service	277	469	500	1,000	500	0	0.00
Totals for dept 194-51-HISTORICAL SOCIETY		277	469	500	1,000	500	0	0.00

VILLAGE OF BROWN DEER
OTHER GENERAL GOVERNMENT FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 195-18-PERSONNEL POST-EMPLOYMENT								
010-195-18-5-15-20	Group Insurance	19,675	16,891	27,450	27,450	27,450	0	0.00
010-195-18-5-39-20	Unemployment Compensation	1,196	2,228	2,000	100	2,000	0	0.00
Totals for dept 195-18-PERSONNEL POST-EMPLOYMENT		20,871	19,119	29,450	27,550	29,450	0	0.00
Dept 195-28-Other General Government								
010-195-28-5-15-15	FICA	0	59	0	0	0	0	0.00
010-195-28-5-15-20	Group Insurance	0	165	0	0	0	0	0.00
010-195-28-5-39-21	EMPLOYEE WELLNESS BENEFIT	566	1,670	1,500	1,860	2,000	500	33.33
Totals for dept 195-28-Other General Government		566	1,894	1,500	1,860	2,000	500	33.33
Dept 199-15-UNCLASSIFIED GEN GOV								
010-199-15-5-55-10	Bad Debt - Personal Property	8,794	2,246	4,000	0	4,000	0	0.00
Totals for dept 199-15-UNCLASSIFIED GEN GOV		8,794	2,246	4,000	0	4,000	0	0.00
Dept 199-19-PROPERTY INSURANCE								
010-199-19-5-51-10	Property Insurance-Bldg/PPO	8,769	9,963	11,000	9,849	10,100	(900)	(8.18)
010-199-19-5-51-15	Contractor's Equipment	1,426	1,438	15,000	1,459	1,500	(13,500)	(90.00)
010-199-19-5-51-20	Monies & Securities	1,773	1,773	1,773	1,779	1,800	27	1.52
010-199-19-5-51-25	Auto Physcal Damage	8,448	8,680	9,000	9,308	9,500	500	5.56
010-199-19-5-51-30	Boiler & Machinery	471	482	500	472	500	0	0.00
010-199-19-5-51-40	Worker Compensation Ins	76,661	95,607	132,000	129,880	130,300	(1,700)	(1.29)
Totals for dept 199-19-PROPERTY INSURANCE		97,548	117,943	169,273	152,747	153,700	(15,573)	(9.20)
Dept 199-92-OTHER FINANCING USES								

VILLAGE OF BROWN DEER
OTHER GENERAL GOVERNMENT FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
010-199-92-5-70-10	Transfer to Liability Ins Fund	89,660	91,000	90,000	90,000	90,000	0	0.00
010-199-92-5-80-10	Transfer to Other Funds	3,238	0	0	0	0	0	0.00
Totals for dept 199-92-OTHER FINANCING USES		92,898	91,000	90,000	90,000	90,000	0	0.00

VILLAGE OF BROWN DEER

**VILLAGE HALL
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
Dept 361-16-VILLAGE HALL								
010-361-16-5-10-10	Salaries/Wages	13,670	14,573	13,986	13,986	14,266	280	2.00
010-361-16-5-15-15	FICA	1,046	1,115	1,070	1,070	1,091	21	1.96
010-361-16-5-22-10	Electric/Natural Gas	76,496	92,550	70,029	90,000	70,000	(29)	(0.04)
010-361-16-5-22-20	Water and Sewer	2,584	2,581	2,575	2,575	2,575	0	0.00
010-361-16-5-23-10	Cleaning Services	27,203	27,206	32,400	29,961	31,000	(1,400)	(4.32)
010-361-16-5-23-15	Building Maint/Repairs	16,459	16,654	11,950	11,950	11,750	(200)	(1.67)
010-361-16-5-35-10	Building Supplies	6,526	7,967	9,905	9,905	9,903	(2)	(0.02)
010-361-16-5-80-10	New/Replace Equipment	7,282	2,278	10,000	10,000	9,900	(100)	(1.00)
Totals for dept 361-16-VILLAGE HALL		151,266	164,924	151,915	169,447	150,485	(1,430)	(0.94)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Police Department

PROGRAM MANAGER: Chief of Police. Chief Steven Rinzel retired in June of 2014 after 19 years of service to the Village of Brown Deer. A nationwide search was conducted to find a Police Chief. In the interim, Captain Robert Halverson served as Acting Police Chief. Chief Michael Kass was sworn in as the new Police Chief on August 4, 2014.

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 find the best candidates for the police department. Once hired, the employee is developed through experience, formal and informal training and supervision.

The police department is continually maximizing its abilities and efficiency through the use of available equipment and technologies. The department stays 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. We have 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.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Police Department

- ✚ Purchase, develop and maintain department supplies, equipment, computer systems and software and other technology and physical resources.
- ✚ Liaison with the Bayside Communications Center and facilitate the development of efficient and effective calls for service response and communications between the center, our citizens and our officers.

STAFFING:

Position (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Chief of Police	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00
Lieutenant	4.00	4.00	4.00	4.00
Sergeant	4.00	4.00	4.00	4.00
Investigator	1.00	1.00	1.00	1.00
Patrol Officer	14.00	15.00	15.00	15.00
Desk Officer	3.00	3.00	3.00	3.00
School Liaison Officer	1.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	1.00	1.00
Desk Clerk	-	2.00	2.00	2.00
Dispatcher	5.00	-	-	-
Crossing Guard	-	-	-	-
Executive Secretary	1.00	1.00	1.00	1.00
Total	37.00	35.00	35.00	35.00

DEPARTMENT ACTIVITY MEASURES:

Activity	2011 Actual	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Calls for service	9,176	9,128	9,695	9,748	10,315
Part 1 crimes	516	277	347	331	368
Clearance rate	52%	21%	50%	52%	52%
Adult arrests	523	591	650	650	736
Traffic accidents	173	144	157	157	158

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PERFORMANCE MEASURES:

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

DEPARTMENT ORGANIZATION:

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

Administration:

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

Description of Actions (Administration):

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

Operations & Patrol:

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

- ✦ Law Enforcement - Enforcing the laws reduces chances for criminal behavior and increases chances of apprehension.
- ✦ Maintenance of Order - Detecting and responding to breaches of peace and restoring order.

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

Description of Actions (Operations):

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

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Support Services Division:

The Support Services Division, as indicated by its title, provides services to all divisions and sections of the Department. Such services consist of: Records; Communications; Maintenance of all equipment; Procurement of all equipment and supplies; Equipment inventory and issuance; Supervision of the budget; providing assistance in budget preparation; supervision of the Crime Prevention section; coordination and Liaison with Bayside Communications Center.

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 Bayside Communications Center. Outside of these hours, the phones are transferred to the Bayside Communications Center as the police department front office is not staffed.
- ✦ Daily Reports – Calls for service seem to reflect a steady rise in volume. These calls and the related reports and citations 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. Department members type out all reports, regardless of length or type. They are filed and managed by Support Service personnel.
- ✦ Open Records Requests – The initial requests for records are received by desk clerks and desk officers. The records are then obtained and forwarded to the Chief's office for review and authorization for release. This typically also involves the notification of involved and affected parties prior to the release authorization.
- ✦ Municipal Court Support – The Department is required to process and enter the suspect and citation information on these cases for presentation to the Municipal Court. In addition, on each court night at least one(1) officer is required to be present with the court clerk and judge.
- ✦ Counter – There is a great demand for assistance from citizens at the counter. Basically, this involves answering general questions, assisting in requests for motor vehicle information, report copy requests, certification of correction notices requiring an officer to complete an inspection, collecting bond money and payments for parking citations, open record requests and other municipal fees and charges, desk clerks also facilitate on-line citation payments and receive customers and refer subjects to the necessary officers.

These duties will be shared by Desk Clerks and Desk Officers alike during the time frame of 8:00a to 8:00p. After these hours, 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

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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 and Network System and supports the various servers and software used in the department. At times we also offer support to the Village Hall. We now work closely with the Bayside Communications Center to maintain connectivity and system compatibility with the center as well as to adopt new technology solutions and programs and see to their implementation and continued maintenance.

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

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

Criminal Investigation Division:

Although members of patrol are usually the initial responding members to a crime scene and often conduct the preliminary investigation in most incidents, 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 limitations 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.

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. Training ensures shooting an acceptable level of competency determined by the State of Wisconsin Department of Training and Standards and by Department qualifications standards. All sworn officers must qualify on a yearly basis at a minimum on each individual weapon.
- ✦ Roll Call Training - Including changes in or 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 certified instructors in place on its staff. Regularly scheduled training for the department in the topics of certification is a cost effective and efficient way to train the department members. This also heightens the officers self esteem and allows them to develop in another area of professionalism.

SPECIALIZED TRAINING:

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

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- ✦ 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. 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 to increase training of personnel. This becomes even more important in view of the OWEN vs. CITY OF INDEPENDENCE (Missouri) Decision, in which the Municipal Treasury itself was made vulnerable to civil liability consequences after successful federal civil litigation.

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

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

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Crime Prevention:

Crime Prevention is the anticipation, recognition, and appraisal of crime risks in order 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.
- ✦ 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.

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

POLICE DEPARTMENT OBJECTIVES ACCOMPLISHED IN 2014:

- ✦ The department is involved in discussing the logistics of a combined Municipal Court with Glendale. To date, one meeting has taken place with Chief Czarnyszka to discuss different options and considerations for this merger to be successful.
- ✦ The department continues to sponsor 2 students per year in our internship program.
- ✦ The department maintains a close relationship with the Department of Corrections and Sex offender Registry Program (SORP) agents. We coordinate quarterly reports from SORP on sex offenders and their current addresses. These reports allow us to monitor any sex offenders who move into the Village and ensure those in violation of the ordinance move in a timely manner. We also keep close contact with Probation Agents who have offenders living in the Village.
- ✦ The department has involved the Executive Assistant in continuing to develop a liaison with the Milwaukee County District Attorney's Office and Sojourner Family Peace Center to discuss how, when and if a Domestic Violence (DV) advocate could be of assistance to us during DV investigations. As a result, DV Advocates are now requested in certain DV cases to respond directly to the scene to assist the victim and officers in the investigation.
- ✦ The department donated a number of ballistic vests to Sojourner Family Peace Center for their on-scene work. We also worked with Express Armor to have two new vests donated to them as well.
- ✦ The Executive Assistant is the department's representative and trainer for the county-wide Lethality Assessment Program (LAP). The LAP is an innovative strategy to prevent domestic violence homicides and serious injuries. It helps officers to identify victims of domestic violence who are at the highest risk of being seriously injured or killed by the intimate partners, and immediately connect them to the local domestic violence service program. Training will begin late 2014 and 2015.
- ✦ The department is involved in discussing the logistics of a combined Municipal Court with Glendale. To date, one meeting has taken place with Chief Czarnyszka to discuss different options and considerations for this merger to be successful.
- ✦ Representatives of the department attended multiple meetings and training sessions regarding the Driver's Privacy Protection Act (DPPA) to ensure our department was in compliance with this new requirement regarding Open Records. As a result, we created a new Exchange of Information Form (for crash investigations) and an Open Records Request form. Both of these were done in conjunction with CVMIC attorneys and then used as templates for other agencies.
- ✦ Department representatives have assisted the Menomonee Falls Police Department with two separate promotional processes.

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- ✚ The department continues to participate in a Prescription Drug Collection program for members of our community.
- ✚ Replacement of 2 squad cars. The last two Crown Victoria patrol squads were replaced with the new model of police Interceptor SUV's.
- ✚ Continued maintenance of CIB and FBI security measures necessary to maintain TIME system terminals and records access. FIPS compliance standards were also incorporated into the department both by procedures and equipment (physical) security measures.
- ✚ Continued work with the BCC on conversion to the multi-juris Pro-Phoenix software program and assisted with the implementation of NIBRS/IBR for the North Shore departments.
- ✚ Continuing bullet proof vest replacement program.
- ✚ Purchased and installed a completely new computer network server system and related equipment and programs.
- ✚ Purchased, installed and programmed all new squad computers.
- ✚ Hired and trained two new Desk Officers.
- ✚ The Brown Deer Police Department participated in the National Highway Traffic Safety Administration (NHTSA) Click It or Ticket seat belt use enforcement campaign and the NHTSA Drive Sober or Get Pulled Over drunk driving enforcement campaign.
- ✚ The Department is preparing for transition to the new Milwaukee County Radio System.
- ✚ Researched and procured new duty pistols for all officers and conducted familiarization training with same.
- ✚ Purchased new ballistic shields and patrol trauma kits and trained the officers on their use.
- ✚ K9 Vader continues to be involved in numerous drug investigations for the department and assisted several other law enforcement agencies. The unit conducted drug sweeps at the high school and middle school and hosted area K-9 unit training.
- ✚ The department continues to be 100% NIMS compliant.
- ✚ Maintain compliance with BMCW expectations and CART protocol.
- ✚ The police department remains a Wisconsin Law Enforcement Accreditation Group accredited agency.
- ✚ Department members assisted the Dean Elementary School in their annual Tech Trek event.
- ✚ Department members assisted in the coordination, planning and operation of the annual Deer Run, Fourth of July Celebration, Brown Deer's Night Out for Justice, the Community

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Vibes music concerts and Original Village Meet, Eat and Greet. The police Command Post Trailer was staffed at three of these events.

- ✚ 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 Brown Deer Night Out for Justice.
- ✚ 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 all of our speed detection and enforcement equipment.
- ✚ The department assisted the Brown Deer School District in developing a traffic plan for the new construction at the high school and middle school. In conjunction with this, officers were present during the first two weeks of school to assist with executing and modifying the plans and conducting directed traffic patrols of the school zones.
- ✚ Police personnel contributed monthly informational articles to the police blog and quarterly articles for the Village of Brown Deer Newsletter.
- ✚ The department held an entry level hiring process and two new officers will be in the field training process late in 2013 and early 2014.

2014 Investigations Bureau Accomplishments

- ✚ SRO Fus started the scheduling/planning process for the Forever Changed Program which is to take place in April 2015. This event is presented to the Juniors and Seniors at the Brown Deer High School where they view a mock drunk driving/texting crash. The purpose of the mock crash was to expose young adults to a "real life" crash and to demonstrate the impact on those directly and indirectly involved in the crash.
- ✚ In 2013 over 50 students were issued municipal citations for truancy. Seven parents were counseled and issued citations for contributing to truancy. Some families and even individual students were involved in truancy violations multiple times. Many more were investigated and counselled.
- ✚ SRO Guenette conducted a "Safety Talk" to Dean School students focused on 4-5 year olds discussing such things as strangers and touching.
- ✚ SRO Guenette taught one semester of D.A.R.E. Drug Awareness Resistance Education for two different 5th grade classes during 2013. He taught 5 classes in the beginning of 2014.
- ✚ SRO Fus assisted the Brown Deer High School with mock drowning scenarios along with the North Shore Fire Department to assist in the training of their student lifeguards.

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- ✦ SRO Fus, SRO Guenette, Juvenile Officer Rooney along with the assistance of our department's K-9 Officer Morgan and his partner K-9 Vader conducted a random drug sweep at the Brown Deer Schools. Two arrests were made as a result of the sweep.
- ✦ SRO Guenette assisted in a bicycle safety presentation at the Dean school.
- ✦ Investigative Bureau Personnel provided security and assistance for the Tech Trek, a fundraiser for equipment, for the Dean School.
- ✦ Officer Guenette, Officer Fus, Officer Rooney, or Sergeant Koepfel attended all home boys' varsity football and basketball games. SRO Fus also assisted in conducting residency checks for non-resident tuition compliance. The SRO's routinely communicate with the School District on issues of concern.
- ✦ Investigative Bureau Personnel presented approximately 511 cases last year to the Milwaukee County District Attorney's Office for criminal charges or seeking a court order. This includes potentially daily review of domestic violence cases for charges being sought. Since January 2014, Investigative Bureau Personnel have submitted in excess of 360 cases.
- ✦ Juvenile Officer Rooney worked with the Brown Deer Municipal Court to ensure the continuation of the Second Change Program. The municipal court judge had changed recently and for a period of time juveniles were not being put into the program by the judge. The Second Chance Program is an alternative diversion program for juveniles that provides first time offenders who complete the course with a clean record.
- ✦ In 2013, Juvenile Officer Rooney presented 26 cases to Children's Center for potential charges against juveniles who have been delinquent. Children's Center can issue charges against the juveniles, or place them in a multitude of diversion programs.
- ✦ Investigative personnel conducted an annual training with the Park and Recreation Department to ensure the lifeguards are aware how to properly contact the police department and what activity to report. This is done because the lifeguards are mandatory reporters by Wisconsin State Statute.
- ✦ Bureau personnel have conducted 56 background checks on potential employees of the Village of Brown Deer in 2013. Since January 2014, bureau personnel have completed over 30 background checks. This includes not only police department employees, but also other Village employees such as library staff and cleaning personnel.
- ✦ Officer Fus reviewed and updated the Sensitive Crimes and Elder Abuse policies to ensure the Department follows proper protocol and to provide guidance to patrol. Sergeant Koepfel works with the Milwaukee County Child Abuse Review Team and Multidisciplinary Team. Police Investigators, Bureau of Milwaukee Child Welfare, physicians and social workers employed by Children's Hospital, the District Attorney's Office, school representatives, as well as other agencies involved in detecting or assisting with abusive situations, plan to ensure these cases are handled appropriately and discuss serious recent cases of abuse.

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- ✦ Sergeant Koepfel is responsible for the Police Department Accreditation through WILEAG (Wisconsin Law Enforcement Accreditation Group). This is a program that provides recognition and benefits for those agencies that observe best law enforcement practices. The Brown Deer Police Department received their second accreditation in 2012. Policies are reviewed and documentation is saved to show the agency is in compliance. The Police Department is accredited every three years and is due again in 2015. Policies and documentation are worked on continuously from 2012 until the new accreditation date. Sergeant Koepfel is also an assessor to determine compliance with WILEAG standards for outside agencies. In 2013, Sergeant Koepfel was one of the assessors for the Glendale Police Department's re-accreditation.
- ✦ Bureau Personnel routinely support patrol in their calls and investigations as well as during shift personnel shortages.
- ✦ The Investigative Bureau recently obtained a laser mapping system. This equipment allows an investigator to take measurements and determine distance relationships of evidence as well as precisely document a crime scene. This type of equipment is used for serious crash scenes, but can also be used in other crime scenes.

Major Investigations

- ✦ The Brown Deer Police Department Investigative Bureau was involved in several complex investigations during 2013 and thus far into 2014.
- ✦ In January 2013, Officers and Investigative Bureau personnel responded to the Brooklane Apartments for a 911 call. The caller had been stabbed multiple times by an ex-boyfriend. He also pointed a gun at her.
- ✦ The suspect was arrested on scene. A great deal of evidence was gathered including evidence from the scene, evidence from a search warrant at the suspect's home in Milwaukee, as well as data from electronic devices. An investigation indicated the suspect likely did this to prevent the victim and her mother from reporting a fraud to the police. It was determined that he was the suspect in that fraud and he learned they were going to the police department on the day of the attack.
- ✦ The suspect was charged with Substantial Battery, 1st-Degree Intentional Homicide-Attempt, 1st-Degree Reckless Injury, Intentionally Point Firearm at Person, and Theft. The suspect pled guilty to 1st -Degree Reckless Injury and was sentenced to 30 years in prison.
- ✦ In January 2013, an investigation was conducted by Officer Fus into a report that a student brought a gun to school. One student reported to a teacher that another student had brought a gun into the building. As a result of this report, the school went into a lockdown and the student that supposedly had the gun was searched and interviewed. After an investigation was conducted, it was determined the reporting student had made this up. The reporting student was arrested for Disorderly Conduct, charged by the District Attorney's Office, and plead guilty for the same.
- ✦ In February 2013, Officer Fus investigated the physical abuse of a four year old by her mother. The mother hit the child in the face with a fist and a belt. The child had marks on her face and the marks were parallel to each other and then looped together on one

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end which is consistent with a strike from a belt. The mother was arrested and charged with a felony of Child Abuse-Recklessly Cause Harm.

- ✚ In February 2013, Officer Fus learned that a student brought a gun to the basketball game the previous weekend. The student was in and out of the school during the game. The student had discarded the gun in a construction pile for a while during his attendance at the game. When interviewed, the student stated he brought a BB gun to school during the basketball game. The BB gun was recovered at a residence. The student was arrested and referred to the Milwaukee County Children's Court Center.
- ✚ In April 2013, the Investigative Bureau was asked to assist in the investigation of a six year old that reported to have been sexually assaulted by a 13 year old relative. After interviews and examinations were conducted it was determined the case could not be substantiated. Investigators and the Bureau of Milwaukee Child Welfare worked together to ensure the safety of the child victim.
- ✚ In April 2013, Officer Rooney assisted in investigating the theft of money from an elderly woman. She was told to withdraw money from her bank by someone posing as a bank employee and then to meet him and turn the money over to him so he could conduct a bank investigation. Officer Rooney identified a suspect that was committing these thefts through numerous other jurisdictions.
- ✚ In April 2013, a burglary was committed at a Brown Deer residence while the victim was home. Stolen were a laptop and an iPad. The iPad was later sold at a pawn shop in Milwaukee. Investigators recovered the stolen iPad and obtained information on the people that sold it including an inked fingerprint the pawn shop is required to get which led to the identification of one suspect. Investigators worked with the Milwaukee Police Department Fusion Center to identify the second suspect. Phone records were obtained for the suspects, including cellular phone tower data. This data put them at the scene of the burglary and then at the pawn shop. One suspect was arrested shortly after for committing a burglary in the City of Milwaukee. Brown Deer Investigators later located the second suspect who was placed under arrest and confessed to being the getaway driver. Both suspects were charged with burglary have plead guilty to felony level receiving stolen property.
- ✚ In May 2013, Officer Guenette investigated two instances within the schools of students sending sexually inappropriate photos via messages on their phones or electronic devices. Search warrants and consent to search were obtained for various phones or devices. After investigations were conducted, four juveniles were referred to Milwaukee County Children's Court Center.
- ✚ In June 2013, Officer Fus assisted in the investigation of a massage therapist who worked in Brown Deer. During a session he reportedly rubbed the genital area of a female patient without her consent. The suspect was arrested and interviewed. After review by the Milwaukee County District Attorney's Office, no charges were issued against the suspect.
- ✚ In July 2013, Investigative Bureau personnel became involved in investigating numerous sex offenses committed by an adult male Brown Deer resident against numerous juvenile males. The suspect was formerly a teacher with Milwaukee Public Schools, and then the

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principal at the YMCA Young Leaders Academy and was involved in the YMCA Youth Leadership Academy. The victims were people that he met in these various schools or programs. After speaking with the subjects that initially reported the offenses, a search warrant was conducted at the suspect's Brown Deer residence. A great deal of evidence was obtained, including information that led Investigators to speak with other subjects who were also determined to be victims. The suspect was charged with 23 offenses including 10 counts of 1st-Degree Sexual Assault of a Child, five counts of 2nd-Degree Sexual Assault of a Child, two counts of 3rd-Degree Sexual Assault of a Child, three counts of Exposing Genitals to a Child, two counts of Repeated Acts of Sexual Assault Against the Same Child, and one count of Child Enticement to Expose Sex Organ. There were additional victims whose cases could not be pursued because the offenses occurred outside of the statute of limitations. All of the offenses occurred over a number of years back to the 1980's and occurred in the suspect's residence in Brown Deer as well as his previous addresses in Milwaukee. Additional charges were expected to be issued in January 2014. These charges were not issued and all of the above charges were dismissed after the suspect died in his Brown Deer residence where there was a house fire in December 2013. After an investigation was conducted into the suspect's death, it was determined to be a suicide as he cut his wrists and there were indications the fire may have been intentionally started.

- ✚ In July 2013, Investigators were called in while off duty to assist third shift officers in a drug investigation. Third shift officers responded to a 911 hang up call at a residence. Upon arriving, they were told that there was nobody else inside besides the person who came to the door despite officers being able to see there were other people inside. Additionally, officers were able to smell marijuana, freshly burnt marijuana, and one subject admitted to being high. Officers entered and secured the residence to protect evidence and observed drugs, paraphernalia, and cutting agents used to manufacture drugs in plain view. They therefore asked for Investigators' assistance. A search warrant was obtained to search the entire residence. During the search warrant, heroin was located in the residence as was marijuana, cocaine, and prescription medication. One subject that was inside was charged with possession of heroin and was sentenced to a year in the House of Corrections. A second suspect, who resided there, was not charged, but the information was included in a 2012 criminal case he had pending for possession of heroin with intent to distribute.
- ✚ In August 2013, a male Brown Deer resident met a female subject who was a prostitute and allowed her and another male into his residence. Once inside the residence and when the Brown Deer male was in a compromising position, they committed an armed robbery against him. The suspects were identified with the help of probation officers, escort internet advertisements, and Potawatomi Casino security. The two suspects were later arrested by the Milwaukee Police Department related to their Human Trafficking (prostitution) activities. Officer Rooney interviewed them and the female admitted to being at the victim's residence, but the male would not provide officers with any useful information. Both were charged with Armed Robbery and the male was also charged with Pimping/Pandering.
- ✚ In October 2013, Sergeant Koepfel became involved in the investigation into the sexual assault of a four year old child. The suspect was a 16 year old relative. Interviews and examinations were conducted using Children's Hospital of Wisconsin- Child Protection Center. The 16 year old was taken into custody and admitted to having sexually

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inappropriate conduct with the child. The suspect was transported to Children's Court Center and was charged with 1st-Degree Sexual Assault of a Child.

- ✦ In December 2013, Officer Fus assisted in the investigation into a sexual assault that was reportedly committed against a developmentally disabled Brown Deer resident by another developmentally disabled Milwaukee resident. Both victim and suspect were adults. Forensic interviews were conducted with the assistance of Children's Hospital of Wisconsin – Child Protection Center. After the District Attorney's Office reviewed the case, no charges were issued.
- ✦ In December 2013, the Investigative Bureau conducted investigations into two armed robberies that occurred at the BP gas station on separate days. There was an additional robbery to the BP in February 2014. A suspect was identified in the February 2014 and one of the December 2013 robberies. He was charged with the February incident and the case is currently pending.
- ✦ In January 2014, the Investigative Bureau assisted into the investigation of an armed robbery of the Credit Union Service Center. Two subjects entered the financial institution while a third remained in the suspect vehicle. Two of the three subjects were arrested a short time after the robbery in Fox Point and the third was arrested a few days later. After evidence was obtained and an investigation was conducted in coordination with other agencies including the FBI, federal charges were issued against all three.
- ✦ In March 2014, Officer Rooney assisted in the investigation into a house fire. Officer Rooney, who is an arson investigator, could not substantiate that the fire was a criminal matter.
- ✦ In May 2014, Officer Fus investigated a report of a possible shooting at the Brown Deer Middle High School that was seen on social media. After a lengthy investigation, it was determined that a former student and their parent unintentionally spread this rumor. They saw a number of police squads in the area and heard that something might have been on the radio regarding a shooting in Brown Deer.
- ✦ In May 2014, Officer Guenette investigated a report of two 10 year olds sending pornographic images of themselves to each other. After an investigation was conducted, both were referred to Milwaukee County Children's Court Center.
- ✦ In May 2014, Officer Guenette investigated a fraud in which a Brown Deer resident had a prepaid credit card opened in her name by an unknown suspect that was out of state. A tax refund was filed for using her name and social security number and the refund was deposited so the suspect could use the money. After an investigation, Officer Guenette turned the information over to the IRS Criminal Investigative Division.
- ✦ In June 2014, Officer Rooney began the investigation into a robbery at Tri City National Bank. Officer Rooney continues to work with other agencies and the investigation is ongoing.
- ✦ In June 2014, Officer Fus assisted in the investigation of a male in the Madison area who was corresponding with a female in Brown Deer. They exchanged pornographic images.

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The male then became insistent in the female having sex with him. She felt he was threatening to distribute images of her however that could not be established.

- ✚ In June 2014, the Investigative Bureau assisted in the investigation of a burglary to the Sprint store. A suspect was developed after viewing the surveillance video. A search warrant was conducted at the suspect's residence and clothing believed to have been worn at the time of the burglary was recovered. The suspect was arrested in the vicinity of two similar burglaries he committed in Glendale. The suspect was on probation for burglary and he was revoked. New charges were issued for the Brown Deer and Glendale burglaries and the criminal case is still ongoing.
- ✚ In July 2014, Sergeant Koepfel and Officer Fus were contacted while off duty and responded for a stabbing incident. A mother had stabbed her 18 year old son in the leg and her 16 year old son in the head and face with a large butcher knife. The mother was charged with 1st Degree Reckless Injury, 2 counts of 1st Degree Recklessly Endangering Safety, Child Abuse- Intentionally Causing Harm, and Battery. The criminal case against her is ongoing.

2014 LATE SHIFT ACCOMPLISHMENTS

Late Shift Notable Investigations:

- ✚ During the end of 2013 and the beginning of 2014, there was an increase in entries to vehicles and thefts from vehicles that were likely occurring during late shift. On Sunday, February 16, 2014 at about 3:16 A.M., officers responded to investigate a theft from a vehicle. While checking the area for suspects, Lieutenant Krohn conducted a FI stop with two subjects. As a result of the investigation it was determined the two subjects that were stopped were involved in the theft and had approached numerous vehicles in driveways on the south side of the Village. Both subjects were arrested and one was charged with Theft, Obstructing an Officer and Felony Bail Jumping (14-1861). There was a substantial decrease in vehicle entries following the arrests.
- ✚ On June 14, 2014, Officer Lesnik investigated a domestic abuse incident that involved stalking and a violation of an injunction. As a result of the investigation as well as prior incidents that had occurred, the suspect was charged with numerous offenses including Stalking, Intimidating a Witness, Felony Bail Jumping and Violating a Domestic Abuse Injunction (14-6204).
- ✚ On July 25, 2014 at about 12:02 A.M., officers responded to a report of a mother who stabbed two of her sons prior to fleeing the area. During the investigation, officers spoke to a source that provided a possible location for the suspect. Officers responded to the location in the City of Milwaukee and arrested the suspect. The suspect was charged with 1st Degree Reckless Injury, two counts of 1st Degree Recklessly Endangering Safety, Child Abuse and Battery (14-7740).

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Late Shift Supervisory Accomplishments:

- ✦ Beginning in May 2014, Lieutenant Krohn maintained the Domestic Violence / Chronic Offender Notification List that was developed by Lieutenant King. The list was updated monthly and names and/or addresses were flagged in Phoenix RMS when specific criteria were met. A separate spreadsheet was also maintained that documents each Domestic Abuse incident that is sent to the District Attorney's Office for charging considerations. Information on the spreadsheet assists with determining when criteria are met to add subjects or addresses to the Domestic Violence / Chronic Offender Notification List.
- ✦ A list of areas in the village where speeding vehicle complaints were received was maintained. The speed trailer was deployed to the locations to assist with enforcement efforts and provide traffic related data.
- ✦ Lieutenant Krohn planned and organized several traffic enforcement initiatives sponsored by the Wisconsin Department of Transportation. The traffic enforcement initiatives that the Brown Deer Police Department will participate in during 2014 include: "Click It or Ticket," "Drive Sober or Get Pulled Over," and "Booze and Belts." For each of the initiatives press releases were completed. Our department's enforcement activity for each initiative was submitted to the Wisconsin Department of Transportation for eligibility to receive a \$4000 grant.
- ✦ Sgt. Carver, who is the supervisor of the FTO program, currently has 2 officers at various stages in the field training program with a third officer starting in September. Sgt. Carver has had to plan and organize the different phases for each officer. He also had to plan the 2-week orientation for each of the officers as well as plan and coordinate their schedules along with their FTO schedules. Sgt. Carver also had to plan and coordinate the required meetings with the FTO's and the new officers and monitor each of the officer's progress. To date, each of the new officers is doing well.
- ✦ Sgt. Carver attended the School of Police Staff and Command (SPSC) through Northwestern University Center for Public Safety from January 2014 through March 2014 where he successfully completed the course.
- ✦ Sgt. Carver is currently working on researching the pros and cons for two different style Tasers. The department will be purchasing new Tasers and equipment in 2015 and he is conducting research to determine which Tasers the department will purchase along with equipment for those Tasers.

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2014 DAY SHIFT ACCOMPLISHMENTS

Major Case Investigations:

- ✚ 14-708: Robbery at the Credit Union Service Center. PO Peterson arrived at the scene and with the rapid relaying of descriptions of the robbery suspects a Glendale PD officer saw the suspect vehicle and after a foot pursuit subjects were taken into custody.
- ✚ 14-1198: PO Vogelsang and officers responded to a counseling center for a domestic violence incident. Although all except one domestic incident over time occurred in the Village, PO Vogelsang's report and documentation led to two counts of disorderly conduct (DV related) against the suspect arrested at the scene.
- ✚ 14-1861: Probably listed by late shift. Report of vehicles being entered and footprints found in the snow. Lt. Krohn stopped and FI'ed two subjects and Lt. King followed foot tracks in the snow and was able to match the shoe prints and there movements to the subject stopped. Led to two arrests and rash of vehicle entries in 2013 came to an end. Report by PO Morgan and investigation and report by Lt. King.
- ✚ 14-2432: Bomb threat at Fox 6. PO Peterson responded and with information obtained and immediate follow-up investigation by the detective bureau the suspect was arrested a short time later.
- ✚ 14-3333: Family was experiencing thefts and suspected a family member but could not prove it. PO Sterle took down all items stolen and obtained serial numbers and through internet sources was able to find an occasional acquaintance of the suspect and by tracking the acquaintance's pawn shop activities obtained footage of the suspect family member with the acquaintance
- ✚ 14-3530: Stalking – an employee at Culver's had an ex-husband stalking her. PO Peterson responded and with the assistance of Sgt. Hahn the suspect (neither suspect nor victim from Brown Deer) was located, arrested and charged with numerous criminal violations including intimidation of a witness.
- ✚ 14-4147: Lewd and Lascivious (Masturbating in public to females) – a Milwaukee man's vehicle was identified as having a subject masturbation in front of a female at Pick N Save in the parking lot. PO Zeise responded. The man stated it was his brother that had an extensive criminal record. However, with follow up the man was found to have been caught with this behavior years before and when confronted confessed to the act and was arrested and charged.
- ✚ 14-4283: PO Peterson conducted a traffic stop for speeding. As a result the driver was found to have a warrant and during the arrest marijuana packaged for sale was found as well as cash. The subject was arrested and charged.
- ✚ 14-8833: Victim reported seeing a man repeatedly over a period of time watching her at a bus stop. PO Peterson responded and upon getting a description and plate number of the man's vehicle found that the man was a registered sex offender who had been convicted of abducting a female from a bus stop in the past. The man was located a short time later

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at his place of employment and is now being held on a parole violation hold as the investigation continues.

Shift Performance:

- + No citizen complaints
- + Only one use of force report (minor escort compliance)
- + Based on the numerous calls responded to the officers are doing very well using verbal skills to defuse potentially volatile situations.

Shift Activity/Call Volume:

- + Between January 2014 and July 2014 Day Shift wrote **381** Traffic Citations, responded to **1375** Routine Service Calls and took **266** Assigned Complaints.

Shift Supervisors:

- + Supervisors submitted operations orders for Deer Run, Fourth of July, Falcon Fun Fair. Developed and wrote the plan for the Domestic Violence – Chronic Offender Notification List (TOT late shift in May). Sgt. Hahn is the firearm's supervisor.
- + With Chief Rinzel retiring no new initiatives or additional assignments have been started or worked on. Outside of work Lt. King will have completed a term with AmeriCorps on August 29th, serving the Red Cross and Milwaukee Count Emergency Management with disaster presentation and volunteer management services as well as increased response and volunteering with the Red Cross.

2014 EARLY SHIFT ACCOMPLISHMENTS

Major Case Investigations:

- + On 02/18/2014 second shift responded to a 911 call from a female reporting that her husband had battered her and threatened her with a gun. Upon officers arrival the subject was located and taken into custody at gunpoint. When searching the subject a 9mm handgun was located in his front pocket. He was charged and subsequently found guilty of Battery by use of a Dangerous Weapon/ Domestic Violence Related and sentenced to 7 months in jail.
- + On 04/25/2014 second shift officers responded to a report of a subject entering a closed garage in the 8100 block of N. 55th St. and was stealing bicycles. After obtaining a description of the suspect, PO Jacobs located a subject fitting that description in the 8100 block of N. 51st St. Upon making contact with the subject the subject tried to run and a brief struggle ensued. The suspect was arrested and charged with Burglary and Resisting an Officer.
- + On 05/10/14 second shift responded to a report of a two-car personal injury accident in which one of the vehicle's rolled over and struck a utility pole sheering it from its base.

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PO Kraemer investigated the investigation and determined the driver of one of the vehicles was intoxicated. He was arrested for OWI 2nd offense causing injury.

- ✦ On 05/13/2014 second shift officers responded to the 9200 block of N. Green Bay Rd. after receiving a report from a store that a subject had taken numerous cans of baby formula and had threatened to shoot an employee with a gun when confronted. The subject was located in the 4100 block of W. Schroeder Dr. still in possession of the stolen merchandise. The subject was arrested and charged with Armed Robbery.
- ✦ On 07/24/14 second shift officers responded to a report of an armed robbery in the 8300 block of N. 46th St. in which the victim claimed he was threatened with a knife. A perimeter was established and a search of the area was conducted using Glendale PD's K-9. After investigating the statement of the victim it was determined he was lying and the claims he made were false.
- ✦ On 07/26/2014 Lt. Schmitz received information from the Milwaukee Fusion Center reporting a Milwaukee Juvenile Gang the "Wild One Hunnits" were planning a party at a local establishment. Because of past history of violence when dealing with this gang coordination with Milwaukee Police Department and Milwaukee Sheriff's Department was arranged to provide additional police personnel to area in an attempt to deter the gang from initiating their impromptu gathering. As a result of our department's actions no gathering occurred and there was no acts of violence within our jurisdiction.
- ✦ On 07/26/2014 Sgt. Kuehne initiated a traffic stop on a vehicle with suspected gang members. During the traffic stop drugs were detected in the vehicle leading to a search of the vehicle. As a result of the search a handgun was recovered and a passenger was arrested for Felon in Possession of a Firearm.
- ✦ On 08/07/2014 Sgt. Kuehne located a vehicle that was stolen from West Allis and was occupied by a rear passenger. Sgt. Kuehne was able to arrest the passenger while other second shift officers searched the surrounding area and located the driver and a second passenger who had run from the scene.
- ✦ On 08/22/2014 Officers were dispatched to the 4800 Block of Brown Deer Rd. for a report of individuals possibly attempting to break into vehicles. Second Shift officers responded to the scene and were able to arrest two subjects after a short foot pursuit. Both subjects were charged with entry to locked vehicle and obstructing an officer. One of the subjects who was on probation was revoked by his probation agent and was later identified as a suspect in a double homicide that had occurred in Milwaukee.
- ✦ On 08/26/2014 second shift officers responded to the 9000 block of N. Green bay Rd. for a subject who threatened a Retailer's Loss Prevention Officer with a knife after the Loss Prevention Officer tried to stop the subject for cutting off theft detection devices on store merchandise. The suspect fled the scene but was located by PO Olig hiding underneath an evergreen tree. The subject was arrested and charged with Recklessly Endangering Safety while Armed.
- ✦ In addition to these notable events Second Shift responded to 28 Domestic Violence Incidents where the predominant aggressor was identified, arrested and referred to the District Attorney's office for charging. There were 19 Burglaries reported to Second Shift

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since January 1 in which officer responded, processed the scene for evidence, and conducted follow up investigations. Second Shift also responded to 3 Armed Robberies where the suspect has yet to be identified and over 70 Retail Thefts.

2014 DEPARTMENT TRAINING HI-LITES

- ✦ Interdepartmental training was conducted for all officers in the areas of: CPR, Blood Borne Pathogens Awareness, Respiratory Protection, Camera Operation, Firearms Training (handgun, shotgun, and rifle), and Taser Recertification.
- ✦ Sgt. Michael Carver attended and graduated from Northwestern's 10 week School of Police Staff and Command.
- ✦ Captain Halverson attended a week long Wisconsin Law Enforcement Executive Development conference.
- ✦ Patrol Officers Fernando Santiago, Daniel Hansen, Jill Zeise, Brian Guenette, and Nicolas Andersen have attended several Supervisory courses as they have been appointed to be Acting Shift Leaders in the absence of a supervisor.
- ✦ School Resource Officer Fus attended School Safety and Security Summit.
- ✦ Police Chaplain Rabbi Lerer attended the International Conference of Police Chaplains
- ✦ PO Vogelsang attended a week long Field Training Officer course.
- ✦ PO Zeise, PO Dawson, and PO Hansen attended a week long Instructor Development Course.
- ✦ PO Olig attended a Basic Breath Examiner course certifying him in the use of the Intoximeter a device which is used to determine the blood alcohol concentration of a suspected drunk driver.
- ✦ Sgt. Kuehne and PO Lesnik attended Missing Children Dynamics and Response.
- ✦ PO Guenette and PO Jacobs attended a course on how to Identify Deceptive Behaviors.
- ✦ PO Junk and DO Caddock attended training to become the department's Time Agency Coordinators
- ✦ Captain Halverson and DO Tucek Attended the National Information Bureau Reporting System Training to improve consistency in reporting crime statistics.
- ✦ Lt. Kumbier, Sgt. Kuehne, and Sgt. Hahn attended Executive Leadership that was put on by the FBI and hosted by our department.
- ✦ Captain Halverson and Clerk Krainer are scheduled to attend the 2014 Crime Information Bureau Conference at the end of September.

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- ✦ Officer Bret Olig completed his Field Training Program in April 2014 and was assigned to patrol.
- ✦ Newly hired PO Justin Bemis completed the State of Wisconsin 12 week Police Academy ending in April and is currently in the last phase of the department's 4 month Field Training Program scheduled to end mid-September, 2014.
- ✦ Newly hired PO Michael Leeman is scheduled to complete the State of Wisconsin 12 week Police Academy at the end of August and immediately begin the department's 4 month Field Training Program.
- ✦ Newly hired desk officers David Tucek and Timothy Benway are scheduled to attend the State of Wisconsin 12 week Police Academy starting August 25th, 2014.
- ✦ Patrol Officers attended 2013-2014 In-Service Training (recertification) which included classes in: Legal Updates, Defense and Arrest Tactics and the mandated 4 hours of Emergency Vehicle Operations training.
- ✦ Monthly roll call training was conducted for all officers on various job related topics.

Police Department Goals 2015

- ✦ Achieve and maintain full staffing levels and services.
- ✦ Effectively manage increase in demands for police service due to new businesses in the community (WalMart, Roger's Hospital).
- ✦ Continue to engage in the essential and critical programs and duties that serve our community, many of which are identified in the above accomplishments in 2013/14.
- ✦ Obtain 100% field training and probation period success rate. There will be three officers in the program by late 2014.
- ✦ Participate in all NHTSA traffic safety programs to include: Booze and Belts, Drive Sober or Get Pulled Over, etc. in order to increase traffic safety and remain grant eligible
- ✦ Participate in SE Wisconsin OWI enforcement task force.
- ✦ Successfully transition all officers to the new duty pistol.
- ✦ Research, acquire and train less lethal munitions.
- ✦ Meet all WILEAG accreditation standards in order to pass 2015 reaccreditation process.
- ✦ Send one Sergeant to a command and staff advanced supervisory school.
- ✦ Continue to work with The Bayside Communications Center toward the full implementation of technology (IBR, Warrant Program) and to further an effective integration into the consolidated dispatch center with our department operations.

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- ✦ Continuing to work with the Department of Community Corrections/Probation and Parole Agent to develop and implement a community risk assessment for all village residents who are on probation/parole.
- ✦ We will coordinate and participate in exploring options regarding a combined Municipal Court and its implementation if that is determined to be the direction we will follow.
- ✦ Continue discussions with Sojourner Family Peace Center and the District Attorney's office on implementing additional resources to assist with domestic violence investigations (LAP).
- ✦ Continue to meet National Incident Management System (NIMS) compliance requirements and training.
- ✦ Continue to pursue every available applicable grant and funding opportunity.
- ✦ Conduct two Citizen Academy classes.
- ✦ Upgrade all in-squad video systems to HD capable systems with mics capable of reception over 1000 feet.
- ✦ Upgrade all police department Tasers to new, more efficient models.
- ✦ Research, procure and train less lethal munitions options.
- ✦ Facilitate an efficient, seamless transition to the new Milwaukee County Radio System.
- ✦ Purchase and set up two police patrol vehicles to replace existing police vehicles (one Ford Expedition) currently in use.
- ✦ Plan and execute repairs and upgrades to aging portions of the police department building interior.
- ✦ Replace computer network fabric switches.
- ✦ Replace all O.C. canisters for all officers.
- ✦ Train and integrate two new Desk Officers.

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2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
Dept 210-21-POLICE DEPARTMENT								
010-210-21-5-10-10	Salaries/Wages	2,275,256	2,346,305	2,415,918	2,415,918	2,484,754	68,836	2.85
010-210-21-5-11-10	Part-time/Temporary	2,848	0	0	0	0	0	0.00
010-210-21-5-12-10	Add Pay-Holiday/Special	6,617	5,529	34,400	34,400	34,400	0	0.00
010-210-21-5-12-20	Uniform Allowance	16,178	14,703	16,675	16,675	16,675	0	0.00
010-210-21-5-14-00	Overtime	37,013	31,029	48,000	35,000	48,000	0	0.00
010-210-21-5-15-10	WI Retirement	364,314	369,620	247,588	247,588	242,934	(4,654)	(1.88)
010-210-21-5-15-15	FICA	169,600	172,313	191,120	191,120	196,381	5,261	2.75
010-210-21-5-15-20	Group Insurance	466,503	518,438	525,513	525,513	489,072	(36,441)	(6.93)
010-210-21-5-20-25	Employment Services	3,348	289	2,400	1,500	2,400	0	0.00
010-210-21-5-20-35	Technical Services	75,748	46,909	50,000	46,000	50,000	0	0.00
010-210-21-5-24-10	Equipment Maintenance Services	16,352	11,632	13,210	12,000	13,210	0	0.00
010-210-21-5-29-40	Towing Services	0	(75)	300	300	300	0	0.00
010-210-21-5-30-10	Office Supplies, Equip & Exp	11,251	8,739	11,750	11,750	11,750	0	0.00
010-210-21-5-30-30	Service Fees	4,438	4,816	6,000	6,000	6,000	0	0.00
010-210-21-5-30-45	Photographic Supplies	1,006	966	1,000	1,000	1,000	0	0.00
010-210-21-5-34-10	Fuel, Oil & Lubricants	55,019	51,146	54,000	40,000	54,000	0	0.00
010-210-21-5-34-20	Vehicle Supplies	1,939	2,251	1,775	1,775	1,775	0	0.00
010-210-21-5-34-35	Uniforms/Coveralls	5,850	6,527	6,000	12,000	6,000	0	0.00
010-210-21-5-34-40	Employee Recognition	161	218	200	700	200	0	0.00
010-210-21-5-35-20	Vehicle Repair/Maint Supplies	14,826	13,076	13,750	13,750	13,750	0	0.00
010-210-21-5-35-30	Firing Range Repairs	4,017	165	0	0	0	0	0.00
010-210-21-5-39-25	Crime Prevention Supplies	2,008	1,802	2,000	2,000	2,000	0	0.00
010-210-21-5-39-30	Investigation Supplies	3,549	3,662	3,500	3,500	3,500	0	0.00
010-210-21-5-39-35	K-9 Program	915	965	800	800	800	0	0.00

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GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
010-210-21-5-39-40	Ammunition	6,696	6,556	7,200	7,200	13,905	6,705	93.13
010-210-21-5-39-50	Confinement Costs	7	11	500	500	500	0	0.00
010-210-21-5-45-10	Professional Memberships	1,324	1,215	1,500	1,500	1,500	0	0.00
010-210-21-5-45-20	Professional Publications	1,080	0	600	600	600	0	0.00
010-210-21-5-45-30	Professional Training	17,024	16,035	13,700	11,700	13,700	0	0.00
Totals for dept 210-21-POLICE DEPARTMENT		3,564,887	3,634,842	3,669,399	3,640,789	3,709,106	39,707	1.08

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Fire and Emergency Government

PROGRAM MANAGER: North Shore Fire Department

PROGRAM DESCRIPTION:

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

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

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

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

SERVICES PROVIDED:

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

“To provide a range of programs designed to educate and protect the lives and property of all North Shore residents from adverse effects 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 2015 Budget was approved by the Board of Directors at its September 10, 2014 Meeting. The Budget shows a 1.5% increase in the Village’s share of the fire department budget.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Fire and Emergency Government

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 through 2020. 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. For the 2015 NSFD Operating Budget, this fund has been further by a workgroup of the Board of Directors. The workgroup has recommended that an additional \$175,000 be contributed to the sinking fund through 2030. In order to derive the additional funds from the Operating Budget without asking for significant contribution increases from the member communities, changes to the 2015 employee health insurance program will be implemented to produce premium savings that will be directed to the sinking fund. The base plan design offered in 2015 reflects the changes needed for the premium savings, however, employees and retirees are also being offered an optional "Buy Up" plan design coverage, in which the employees and retirees would cover the additional premium costs of an alternate plan design, if elected.

Other significant expenses in the 2015 Budget include a 0.70% -1.66% increases in the total required contributions to the Wisconsin Retirement System. Employee contributions to the WRS program will also increase from 3.325% for Protected Category and 6.65% for the General Category in 2014 to 7.0% for both categories in 2015.

The current labor contract with the Firefighter's Association is a four year agreement which runs from January 1, 2013 to December 31, 2016.

With levy limits and current taxpayer sentiment in mind, Staff carefully analyzed all expenditures and revenue sources when developing this budget. Unfortunately, 2013 staffing levels could not maintain 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 2015 Budget:

- Funds two fewer positions than the 2013 Budget. Over the past five years, funding for fourteen positions has been lost, with a majority of that money being diverted to retiree health care. Daily minimum staffing has decreased from 30 per day to 24 per day, which is the current staffing level of the 2014 budget.
- The Budget includes funding for a minimum of twenty-four to twenty-five firefighters to be on duty per shift (three shifts exist). Based on sick and injury leave throughout the budget year it is possible that staffing will need to be reduced to twenty-four firefighter per day in order to work within the budget. Minimum staffing levels in 2013 were also at twenty-four firefighters per day. Currently, average response times for calls for service from the time of call are five minutes 10 seconds. Several technology initiatives have been able to limit the increase in response times to calls for service that commonly result from reduced numbers of responders, also considering total calls for service have increased approximately four percent.
- At the recommendation of the Board of Director's Services Committee, the Fire Department will have completion of the Center for Public Safety Excellence's Fire Service

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Fire and Emergency Government

Accreditation Program during 2014. 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 \$597,000 annually to a sinking fund for future post-employment health insurance costs.

DEPARTMENT STAFFING:

Position (FTE)	2007	2008	2009	2010	2011	2012	2013
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:

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Fire and Emergency Government

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.

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per BD Call for Service	\$ 1,617.49	\$ 1,552.41	\$ 1,581.28	\$ 1,518.64	\$ 1,518.64
Cost per capita	Operating costs	\$ 173.62	\$ 176.09	\$ 177.91	\$ 170.86	\$ 170.86

OBJECTIVES ACCOMPLISHED IN 2013:

- ✚ 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.
- ✚ Implement a post-employment benefit stabilization fund.
- ✚ Achieve GFOA Distinguished Budget Presentation Award
- ✚ Implement cooperative fire suppression, emergency medical and rescue training with the City of Wauwatosa in an effort to enhance training opportunities for both departments while limiting the fiscal impact of additional training opportunities.
- ✚ Improve communication with first-line supervisors in an effort to reinforce department mission, goals, values and vision by conducting bi-annual company officer meetings.

OBJECTIVES TO BE ACCOMPLISHED IN 2014:

- ✚ Complete the Center for Public Safety Excellence Accreditation process as a means to determine community risks, safety needs, and to conduct a comprehensive assessment
- ✚ Train one additional paramedic
- ✚ Chief Officers complete the Blue Card ICS Training.
- ✚ Enhance IT Support for implementation of Pro-Phoenix CAD and RMS.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Fire and Emergency Government

- ✚ Transition the Fire Prevention Bureau to the Community Risk Reduction Bureau and complete an analysis of the six steps of a Community Risk Reduction approach as identified by the Vision 20/20 Fire Prevention Advocacy Group.
- ✚ Engage the community in a strategic planning process.
- ✚ Apply for the Government Finance Officers Association Budget Presentation Award.

BUDGET SUMMARY

- ✚ Proposed budget calls for an increase in community contributions of 1.5% in 2014.
- ✚ Budget includes reduction of two FTE positions.
- ✚ Wisconsin Retirement System contributions have increased for protective service personnel from 25.6% in 2013 to 27.26% in 2014. General and protective staff will contribute 7.0% for the employee portion of the contributions.
- ✚ Minimum daily staffing for the Operations Division will be twenty-four 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 likely increase response times especially during periods of simultaneous calls for service. Simultaneous calls for service occurred 5 times per day on average in 2011.

**VILLAGE OF BROWN DEER
NORTH SHORE FIRE DEPARTMENT
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
Dept 220-22-FIRE DEPARTMENT - EG								
010-220-22-5-24-10	Equipment Maintenance Services	269	380	250	250	250	0	0.00
010-220-22-5-26-30	EMS Grant Distribution	0	0	14,000	0	0	(14,000)	(100.00)
010-220-22-5-26-40	Fire Dues Distribution	34,423	32,739	34,883	35,723	34,883	0	0.00
010-220-22-5-26-55	North Shore Fire Dept Contrib	2,001,031	2,025,312	2,055,692	2,055,692	2,096,806	41,114	2.00
Totals for dept 220-22-FIRE DEPARTMENT - EG		2,035,723	2,058,431	2,104,825	2,091,665	2,131,939	27,114	1.29

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Consolidated Dispatch

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

**VILLAGE OF BROWN DEER
NORTH SHORE DISPATCH SERVICES
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
Dept 230-23-DISPATCH SERVICES								
010-230-23-5-20-35	Technical Services	0	39,008	37,450	37,450	40,695	3,245	8.66
010-230-23-5-26-51	Consolidated Dispatch Services	344,306	344,306	349,815	349,815	358,986	9,171	2.62
Totals for dept 230-23-DISPATCH SERVICES		344,306	383,314	387,265	387,265	399,681	12,416	3.21

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Department of Public Works

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

The mission of the Department of Public Works is to comply with and implement the 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 (26.96%)

- Management of 11 FT, 2 PT, and 2-seasonal workers.
- Management of yearly budgets for all services
- Coordination of service requests and repairs
- Coordination of contracts and inspection of projects
- Supervision of daily operations of all services
- Management of resident requests for work, information, complaints
- Reports, requests and support of Finance/Public Works Committee
- Management of records and files of Public Works activities and studies
- Coordinate volunteer opportunities
- Development and management of grants for services

+ Highways – Streets and Traffic Control Operations (10.04%)

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

+ Sidewalks and Pathways (0.26%)

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

+ Winter Operations (7.60%)

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Department of Public Works

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

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

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

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

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Department of Public Works

STAFFING:

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

Position (FTE)	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
Director	1.00	0.50	1.00	1.00
Superintendent	1.00	0.50	-	-
Administrative Assistant	1.00	1.00	1.00	1.00
Operations Supervisor/Stormwater Technician	-	0.50	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Laborer/Driver	6.00	7.00	7.00	7.00
Stormwater Technician	1.00	0.50	-	-
Sanitary Technician	1.00	1.00	1.00	1.00
Recycling Center Attendant (2)	0.44	0.44	0.44	0.44
Seasonal Hire (1)	0.50	-	-	0.50
Total (FTE)	12.94	12.44	12.44	12.94

Note: Seasonal for 2012, 2013, 2014, and 2015 in Storm Water & Sanitary funds.

***Staffing levels are remaining the same from the 2014 to the 2015 budgets w/ the exception of adding 2-seasonal workers (3-month employees) for the summer months (Memorial Day to Labor Day).

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
Street miles maintained	54.67	54.67	54.67	54.67	54.67	54.67
Sidewalk miles maintained	10.84	11.58	12.50	13.00	14.50	15.50
Snowfall salting/plowing events	14	32	30	30	35	30
Trees trimmed	132	130	130	130	100	100
Tons of Refuse Collected	2,607	2480	2545	2855	2615	2600
Refuse carts replaced	550	550	550	550	422	400

Note: Sidewalk added in 2013, 2014, & 2015. 2013 sidewalk added in the Original Village and in 2014 sidewalk will be added as part of the sidewalk improvement program CIP on W. County Line Road & W. Dean Road as part of the Safe Routes to School project. Additional sidewalk will be added in 2015 on the N. 60th Street project as part of the WisDOT funding. Winter operations also will increase with the addition of sidewalk.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Department of Public Works

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per street mile	\$3,402.65	\$3,432.91	\$2,969.49	\$2,969.49	\$2,969.49	\$2,969.49
Efficient Municipal Gov't	Cost per sidewalk mile	\$132.01	\$578.24	\$255.84	\$255.84	\$281.42	\$309.56
Efficient Municipal Gov't	Cost per ton of Refuse	\$171.86	\$185.37	\$185.37	\$192.74	\$192.74	\$192.74
Cost per Capita	Operating costs	\$123.29	\$119.88	\$117.94	\$117.94	\$117.94	\$117.94

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Monitor road salt use and snow operations
- ✚ Original Village Streetscape Project Construction Overview
- ✚ Started & Implemented the Private Property I/I Program
- ✚ Expand "Greening Brown Deer Day" w/ Beautification Committee
- ✚ Replacement equipment purchases

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Continue to monitor road salt use and snow operations
- ✚ W. Bradley Road Reconstruction
- ✚ N. 60th Street Reconstruction
- ✚ Continue Private Property I/I program
- ✚ In-House Engineering & Design
 - A focus on LEAN in DPW is a goal and by performing more engineering and design in-house there will be less of a need to seek outside consulting services.
- ✚ Ditch Rehabilitation Program Continuation
- ✚ Replacement Equipment purchases

BUDGET SUMMARY:

- ✚ Staff levels are remaining the same as the 2014 budget.
- ✚ Salaries are increasing due to the projected 2% COLA
- ✚ Increases in salary are being sought for two (2) laborer/drivers to the equal wage rate as the other laborer/drivers.
- ✚ Increase in salary for the two (2) recycling attendants is being proposed to bring the salaries in-line with seasonal workers.
- ✚ Two (2) summer helpers will be hired to maintain landscaping (i.e. weeding, mulching, and trash/litter pick-up).

VILLAGE OF BROWN DEER
DEPARTMENT OF PUBLIC WORKS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
Fund 010 - General Fund								
Dept 310-31-PUBLIC WORKS ADMINISTRATION								
010-310-31-5-10-10	Salaries/Wages	144,802	134,087	150,151	151,596	134,942	(15,209)	(10.13)
010-310-31-5-12-20	Uniform Allowance	1,439	1,901	1,400	1,947	1,400	0	0.00
010-310-31-5-14-00	Overtime	9,108	626	5,000	241	1,000	(4,000)	(80.00)
010-310-31-5-15-10	WI Retirement	9,182	8,676	10,510	10,601	9,176	(1,334)	(12.69)
010-310-31-5-15-15	FICA	11,397	10,110	11,486	11,343	10,323	(1,163)	(10.13)
010-310-31-5-15-20	Group Insurance	69,706	49,162	49,288	45,998	44,062	(5,226)	(10.60)
010-310-31-5-20-25	Employment Services	0	0	750	0	0	(750)	(100.00)
010-310-31-5-30-10	Office Supplies, Equip & Exp	546	3,027	0	1,000	1,000	1,000	0.00
010-310-31-5-30-20	Communications	2,196	2,272	3,500	3,500	3,500	0	0.00
010-310-31-5-45-10	Professional Memberships	99	160	160	500	500	340	212.50
010-310-31-5-45-20	Professional Publications	91	0	100	500	1,500	1,400	1,400.00
010-310-31-5-45-30	Professional Training	672	0	1,200	1,750	2,000	800	66.67
Totals for dept 310-31-PUBLIC WORKS ADMINISTRATION		249,238	210,021	233,545	228,976	209,403	(24,142)	(10.34)
Dept 311-33-DPW STREETS/TRAFFIC OPERATIONS								
010-311-33-5-10-10	Salaries/Wages	59,985	55,536	47,802	41,787	43,731	(4,071)	(8.52)
010-311-33-5-14-00	Overtime	63	0	100	0	0	(100)	(100.00)
010-311-33-5-15-10	WI Retirement	3,563	3,693	3,346	2,925	2,974	(372)	(11.12)
010-311-33-5-15-15	FICA	4,378	4,043	3,657	3,055	3,345	(312)	(8.53)
010-311-33-5-15-20	Group Insurance	16,786	19,818	16,555	10,458	14,279	(2,276)	(13.75)
010-311-33-5-22-10	Street Lighting-Elec Service	26,689	13,980	36,000	18,000	36,000	0	0.00
010-311-33-5-22-15	Street Lighting Elec Chrgs-TID	17,681	11,800	16,500	15,000	15,000	(1,500)	(9.09)
010-311-33-5-23-20	Turf Maintenance	39,305	23,861	30,000	30,000	33,179	3,179	10.60
010-311-33-5-23-25	Pavement Marking Services	15,806	17,742	20,000	20,000	20,000	0	0.00

VILLAGE OF BROWN DEER
DEPARTMENT OF PUBLIC WORKS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
010-311-33-5-29-50	Equipment Rental	0	1,101	500	500	500	0	0.00
010-311-33-5-35-30	Tools & Supplies	0	241	500	500	500	0	0.00
010-311-33-5-37-10	Operations Material & Supplies	16,421	34,710	21,000	21,000	15,000	(6,000)	(28.57)
010-311-33-5-37-15	Street Signs & Supplies	7,246	13,457	10,000	10,000	5,000	(5,000)	(50.00)
Totals for dept 311-33-DPW STREETS/TRAFFIC OPERATIONS		207,923	199,982	205,960	173,225	189,508	(16,452)	(7.99)
Dept 312-34-DPW SIDEWALK MAINTENANCE								
010-312-34-5-10-10	Salaries/Wages	1,251	619	1,742	1,742	1,249	(493)	(28.30)
010-312-34-5-15-10	WI Retirement	74	41	122	122	85	(37)	(30.33)
010-312-34-5-15-15	FICA	91	45	133	133	96	(37)	(27.82)
010-312-34-5-15-20	Group Insurance	382	196	671	671	408	(263)	(39.20)
010-312-34-5-29-50	Equipment Rental	0	0	800	800	800	0	0.00
010-312-34-5-37-10	Operations Material & Supplies	0	0	5,000	5,000	1,000	(4,000)	(80.00)
Totals for dept 312-34-DPW SIDEWALK MAINTENANCE		1,798	901	8,468	8,468	3,638	(4,830)	(57.04)
Dept 313-33-DPW WINTER OPERATIONS								
010-313-33-5-10-10	Salaries/Wages	42,137	68,063	46,325	61,141	49,978	3,653	7.89
010-313-33-5-14-00	Overtime	999	6,840	10,000	12,850	10,000	0	0.00
010-313-33-5-15-10	WI Retirement	2,594	5,004	3,243	5,179	3,398	155	4.78
010-313-33-5-15-15	FICA	3,129	5,417	3,544	5,350	3,823	279	7.87
010-313-33-5-15-20	Group Insurance	13,889	20,826	16,223	22,344	16,319	96	0.59
010-313-33-5-35-20	Vehicle Repair/Maint Supplies	3,092	2,587	5,200	10,000	5,200	0	0.00
010-313-33-5-37-10	Operations Material & Supplies	46,947	85,085	65,000	72,000	85,000	20,000	30.77
Totals for dept 313-33-DPW WINTER OPERATIONS		112,787	193,822	149,535	188,864	173,718	24,183	16.17

Dept 317-61-DPW FORESTRY OPERATIONS

VILLAGE OF BROWN DEER
DEPARTMENT OF PUBLIC WORKS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
010-317-61-5-10-10	Salaries/Wages	62,344	69,598	51,360	44,564	49,978	(1,382)	(2.69)
010-317-61-5-15-10	WI Retirement	3,761	4,628	3,595	3,120	3,398	(197)	(5.48)
010-317-61-5-15-15	FICA	4,571	5,028	3,929	3,225	3,823	(106)	(2.70)
010-317-61-5-15-20	Group Insurance	15,516	21,457	18,157	11,684	16,319	(1,838)	(10.12)
010-317-61-5-29-50	Equipment Rental	556	482	500	500	500	0	0.00
010-317-61-5-35-30	Tools & Supplies	779	1,905	1,500	1,500	1,500	0	0.00
010-317-61-5-37-10	Operations Material & Supplies	1,122	4,135	8,000	5,000	1,500	(6,500)	(81.25)
Totals for dept 317-61-DPW FORESTRY OPERATIONS		88,649	107,233	87,041	69,593	77,018	(10,023)	(11.52)
Dept 319-16-DPW MUNICIPAL COMPLEX								
010-319-16-5-22-10	Natural Gas/Electric Service	12,902	15,781	20,000	20,000	20,000	0	0.00
010-319-16-5-22-20	Sewer/Water Services	1,891	1,914	2,200	2,000	2,200	0	0.00
010-319-16-5-23-10	Cleaning Services	1,920	1,959	2,280	2,280	2,280	0	0.00
010-319-16-5-35-10	Building Supplies	1,254	1,365	1,200	5,000	5,000	3,800	316.67
010-319-16-5-35-45	Bldg Maint/Repair Supplies	9,510	7,544	5,000	10,000	5,000	0	0.00
Totals for dept 319-16-DPW MUNICIPAL COMPLEX		27,477	28,563	30,680	39,280	34,480	3,800	12.39
Dept 319-33-DPW MUNICIPAL COMPLEX								
010-319-33-5-10-10	Salaries/Wages	68,604	77,221	66,208	93,907	93,990	27,782	41.96
010-319-33-5-14-00	Overtime	74	0	50	0	0	(50)	(100.00)
010-319-33-5-15-10	WI Retirement	4,134	5,138	4,634	6,574	6,391	1,757	37.92
010-319-33-5-15-15	FICA	4,950	5,592	5,065	6,810	7,191	2,126	41.97
010-319-33-5-15-20	Group Insurance	19,466	24,181	23,669	24,703	32,131	8,462	35.75
010-319-33-5-34-10	Fuel, Oil & Lubricants	42,494	47,320	52,000	60,000	55,000	3,000	5.77
010-319-33-5-34-30	Safety Supplies	2,685	2,133	2,500	2,500	2,500	0	0.00
010-319-33-5-34-35	Uniforms/Coveralls	620	564	850	0	850	0	0.00

**VILLAGE OF BROWN DEER
DEPARTMENT OF PUBLIC WORKS
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
010-319-33-5-35-20	Vehicle Repair/Maint Supplies	23,704	20,846	23,000	23,000	23,000	0	0.00
010-319-33-5-35-30	Tools & Supplies	392	1,866	2,000	5,000	5,000	3,000	150.00
010-319-33-5-35-40	Equip Repair/Maint Supplies	14,562	12,040	13,000	13,000	14,000	1,000	7.69
Totals for dept 319-33-DPW MUNICIPAL COMPLEX		181,685	196,901	192,976	235,494	240,053	47,077	24.40
Dept 320-36-DPW REFUSE								
010-320-36-5-10-10	Salaries/Wages	15,731	15,162	16,515	13,860	14,994	(1,521)	(9.21)
010-320-36-5-15-10	WI Retirement	940	1,008	1,156	970	1,020	(136)	(11.76)
010-320-36-5-15-15	FICA	1,108	1,096	1,263	1,004	1,147	(116)	(9.18)
010-320-36-5-15-20	Group Insurance	4,259	4,975	4,739	3,896	4,896	157	3.31
010-320-36-5-29-10	Refuse Collection	478,567	373,281	375,000	353,245	375,000	0	0.00
Totals for dept 320-36-DPW REFUSE		500,605	395,522	398,673	372,975	397,057	(1,616)	(0.41)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Development

PROGRAM MANAGER: Community Development Director

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

Engineering/GIS

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

Planning/Zoning

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

Building Inspection

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Development

STAFFING:

Position (FTE)	2011	2012	2013	2014 Est.	2015
	Actual	Actual	Actual	Budget	Budget
Community Services Director	1.00	1.00	1.00	1.00	1.00
Planning/Zoning Specialist	-	-	-	1.00	1.00
Engineering/GIS Manager	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	0.22	0.22	0.22	0.10	0.10
Administrative Intern	-	-	0.33	-	-
Administrative Assistant	1.00	1.00	0.75	0.75	0.50
Total	4.22	4.22	4.30	4.85	4.60

DEPARTMENT ACTIVITY MEASURES:

Activity	2010	2011	2013	2014 Est.	2015	
	Actual	Actual	2012 Actual	Actual	Actual	Budget
Permits issued	638	655	675	850	1000	1100
Certificates of Compliance issued	78	133	120	150	155	160
Conditional Use Permits issued	1	3	5	6	2	4
Development agreements	1	4	3	5	5	4
Zoning violations investigated	41	60	45	52	350	350

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Designed, bid, managed and administered the construction of the 2014 Water Main Relay Project, and coordinated it with the 2014 Street Rehabilitation Project.
- ✚ Planned and programmed the Community Vibes concert series in conjunction with the Park and Recreation Department. Programmed and coordinated a block party (Eat and Greet) celebrating the completion of the Original Village streetscape project
- ✚ Continued to manage grant programs for roadway reconstruction on W. Dean Road from N. Teutonia Avenue to N. 55th Street, N. 60th Street from W. Fairy Chasm to W. County Line and W. Bradley Road from N. Sherman Blvd. to N. 51st Street
- ✚ Coordinated plan design review for projects: Rogers Memorial Hospital, Metro Storage, Lighthouse and Goodwill.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Development

- ✦ Initiated proactive zoning code enforcement that resulted in more a more than 200% increase in distinct investigations and property clean up efforts.
- ✦ Completed the Village's Park and Open Space Plan
- ✦ Processed increase in building permits with current construction value of \$28,761,644 and a year-end estimated value of \$43,142,466

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✦ 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.
- ✦ Convert Village's GIS system to new platform allowing for mobile access and improved land owner information updates. Add all utilities to the system.
- ✦ Investigate new tools/initiatives for Village wide economic development promotion
- ✦ Investigate street lighting options for failing system in TID #2
- ✦ Investigate creation of new TIF District for Algonquin School site
- ✦ Initiate review of goals and objectives from Comprehensive Plan to determine the Village's success in meeting those benchmarks

**VILLAGE OF BROWN DEER
COMMUNITY DEVELOPMENT
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
Dept 360-31-COMMUNITY DEVELOPMENT								
010-360-31-5-10-10	Salaries/Wages	202,778	242,551	273,625	273,625	279,285	5,660	2.07
010-360-31-5-11-15	Building Board	925	875	1,200	700	1,200	0	0.00
010-360-31-5-15-10	WI Retirement	10,624	15,452	19,155	19,155	18,991	(164)	(0.86)
010-360-31-5-15-15	FICA	14,775	18,008	20,932	20,932	21,364	432	2.06
010-360-31-5-15-20	Group Insurance	49,711	63,896	81,249	81,249	65,125	(16,124)	(19.85)
010-360-31-5-20-20	Professional Services	7,651	12,136	9,425	9,425	9,425	0	0.00
010-360-31-5-26-50	State Inspections	6,606	3,200	5,700	5,700	3,200	(2,500)	(43.86)
010-360-31-5-30-10	Office Supplies, Equip & Exp	2,920	2,285	2,300	2,400	2,300	0	0.00
010-360-31-5-35-20	Vehicle Repair/Maint Supplies	847	1,081	650	200	350	(300)	(46.15)
010-360-31-5-45-10	Professional Memberships	990	980	1,060	1,087	1,100	40	3.77
010-360-31-5-45-20	Professional Publications	148	68	610	100	500	(110)	(18.03)
010-360-31-5-45-30	Professional Training	1,337	2,029	3,160	1,200	3,160	0	0.00
010-360-31-5-45-40	Mileage Reimbursement	212	105	400	325	350	(50)	(12.50)
Totals for dept 360-31-COMMUNITY DEVELOPMENT		299,524	362,666	419,466	416,098	406,350	(13,116)	(3.13)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Park & Recreation Department

PROGRAM DESCRIPTION:

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

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

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

SERVICES PROVIDED:

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

STAFFING:

Position (FTE)	2015			
	2012 Actual	2013 Actual	2014 Actual	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	-	-	-
Total	3.26	3.00	3.00	3.00

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

DEPARTMENT ACTIVITY MEASURES:

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

OBJECTIVES ACCOMPLISHED IN 2014:

- ✦ Work with the School District in the development of the Falcon 21 Community Learning Center. Department supplied staff for the active recreation components of the Learning Center.
- ✦ Installation of new pond platform.
- ✦ Research new programs that will fit the recreational and educational needs of the Village
- ✦ Marketing the rental opportunities Lois and Tom Dolan Community Center.
- ✦ Renovations of the ball diamonds at Fairy Chasm
- ✦ Turf improvement project at Fairy Chasm
- ✦ Increase programming opportunities at the Lois and Tom Dolan Community Center
- ✦ Research additional program offerings during pond hours within the facility.
- ✦ Replace the current platform at the Pond

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✦ Continue working with School District on the development Falcon 21 Community Learning Center for grade K5-6th grade.
- ✦ Continue to market the rental opportunities at the Lois and Tom Dolan Community Center
- ✦ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors
- ✦ Research new programs that will fit the recreational and educational needs of the Village
- ✦ Programming and facility schedule planning for the new Community Center.

BUDGET SUMMARY:

- ✦ The 2015 General Fund Budget was carefully looked at for areas to reduce budget, but the number that are budgeted are the lowest for the Department to continue to operate under status quo. The following accounts have been basically operating at these numbers for the last six plus years: Office Supplies, Fuel, Oil & Lubricants, Vehicle Repair, Professional Training and Mileage Reimbursement.

VILLAGE OF BROWN DEER

PARK & RECREATION

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
Dept 530-53-PARK & RECREATION								
010-530-53-5-10-10	Salaries/Wages	132,340	144,623	147,470	147,470	150,421	2,951	2.00
010-530-53-5-11-10	Part-time/Temporary	82	0	0	0	0	0	0.00
010-530-53-5-15-10	WI Retirement	6,461	7,330	7,809	7,809	7,738	(71)	(0.91)
010-530-53-5-15-15	FICA	9,848	10,758	11,282	11,282	11,507	225	1.99
010-530-53-5-15-20	Group Insurance	29,582	35,120	32,871	32,871	36,202	3,331	10.13
010-530-53-5-20-40	Printing Services	659	328	950	750	950	0	0.00
010-530-53-5-30-10	Office Supplies, Equip & Exp	800	1,004	950	950	950	0	0.00
010-530-53-5-34-10	Fuel, Oil & Lubricants	462	788	500	500	500	0	0.00
010-530-53-5-35-20	Vehicle Repair/Maint Supplies	69	0	200	200	200	0	0.00
010-530-53-5-45-10	Professional Memberships	496	380	385	385	385	0	0.00
010-530-53-5-45-30	Professional Training	2,064	1,400	1,800	1,800	1,800	0	0.00
010-530-53-5-45-40	Mileage Reimbursement	1,470	1,927	1,500	1,500	1,500	0	0.00
Totals for dept 530-53-PARK & RECREATION		184,333	203,658	205,717	205,517	212,153	6,436	3.13

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Other Financing Uses

PROGRAM MANAGER: Treasurer / Comptroller

PROGRAM DESCRIPTION:

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

VILLAGE OF BROWN DEER

OTHER FINANCING USES

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Fund 010 - General Fund								
Dept 199-92-OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	89,660	91,000	90,000	90,000	90,000	0	0.00
010-199-92-5-80-10	Transfer to Other Funds	3,238	0	0	0	0	0	0.00
Totals for dept 199-92-OTHER FINANCING USES		92,898	91,000	90,000	90,000	90,000	0	0.00

SPECIAL REVENUE FUNDS

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Special Revenue Funds

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

Recycling Services Fund:

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

North Shore Health Department Fund

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

Library Fund

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

Village Park & Pond Fund

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

Recreation Program Fund

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

4th of July Program Fund

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

Street Lighting Fund

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

Strehlow Donation Fund

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

**Village of Brown Deer
Special Revenue Funds Summary
2015 Budget**

Account Name	2012 Actual	2013 Actual	2014 Amended Budget	2014 Est. Actual	2015 Adopted Budget	Change From 2014 Budget	Percent Change
Revenues							
User Fees / Public Charges	\$ 564,930	\$ 545,781	\$ 540,666	\$ 512,780	\$ 532,508	\$ (8,158)	-1.51%
Grants	390,729	184,943	171,797	183,574	176,400	4,603	2.68%
Permits	104,832	118,543	112,259	110,774	111,259	(1,000)	-0.89%
Sale of Material	19,955	18,438	16,100	15,800	16,100	-	0.00%
Intergovernmental Charges	597,635	574,676	568,544	568,944	558,078	(10,466)	-1.84%
Property Tax Levy	432,846	432,846	432,846	432,846	432,846	-	0.00%
Donations	36,899	66,946	37,000	41,260	43,000	6,000	16.22%
Miscellaneous Revenue	10,487	10,577	13,700	8,850	44,450	30,750	224.45%
Interest Income	8,423	1,064	2,910	5,548	3,750	840	28.87%
Total Revenues	<u>2,166,736</u>	<u>1,953,814</u>	<u>1,895,822</u>	<u>1,880,376</u>	<u>1,918,391</u>	<u>22,569</u>	<u>1.19%</u>
Expenditures							
Salaries & Wages	839,422	831,371	894,543	801,465	881,423	(13,120)	-1.47%
WI Retirement	43,286	48,120	51,742	46,081	48,557	(3,185)	-6.16%
FICA	64,070	63,356	68,163	59,634	67,122	(1,041)	-1.53%
Group Insurance	132,442	139,283	168,358	141,686	156,974	(11,384)	-6.76%
Workers Comp	17,738	19,724	-	-	-	-	0.00%
Professional Services	305,830	237,854	249,465	237,390	265,655	16,190	6.49%
Utilities	46,996	50,309	38,479	42,450	48,223	9,744	25.32%
Admin Charges	111,713	93,197	93,352	93,663	95,601	2,249	2.41%
Printing	7,971	8,234	8,750	5,647	7,000	(1,750)	-20.00%
Postage	470	398	300	380	380	80	26.67%
Equipment Rental	8,097	8,892	8,500	8,500	10,000	1,500	17.65%
Office Supplies	130,613	78,144	46,800	60,396	64,425	17,625	37.66%
Repair & Maintenance Supplies	44,388	46,759	59,954	56,320	42,064	(17,890)	-29.84%
Operating Supplies	94,117	84,787	78,500	88,189	79,000	500	0.64%
Subscriptions & Dues	1,967	7,006	9,773	9,726	9,614	(159)	-1.63%
Publications/Education	419	31	3,390	3,390	3,390	-	0.00%
Professional Training	6,024	7,383	10,865	6,370	10,565	(300)	-2.76%
Materials	55,536	55,799	53,754	47,634	57,754	4,000	7.44%
Communication	1,610	543	300	360	300	-	0.00%
Depreciation	-	-	50	-	-	(50)	-100.00%
Misc.	32,860	17,626	8,250	12,286	11,750	3,500	42.42%
Total Expenditures	<u>1,945,569</u>	<u>1,798,816</u>	<u>1,853,288</u>	<u>1,721,567</u>	<u>1,859,797</u>	<u>6,509</u>	<u>0.35%</u>
Revenues Over/(Under) Expenditures	221,167	154,998	42,534	158,809	58,594		
Beginning Fund Balance	<u>\$ 583,978</u>	<u>\$ 652,383</u>	<u>\$ 791,640</u>	<u>\$ 792,707</u>	<u>\$ 965,673</u>		
Ending Fund Balance	<u>\$ 710,029</u>	<u>\$ 827,333</u>	<u>\$ 472,570</u>	<u>\$ 965,673</u>	<u>\$ 1,031,235</u>		

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Recycling Fund

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

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

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
Homes served	3414	3424	3432	3435	3435	3435
Tons Recyclables Collected	983	970	997	971	960	1000
Tons Yard Waste processed	1,246	810	800	770	900	1,000
Tons Electronics Collected	0	0	0	0	0	0
Containers replaced	26	30	30	30	45	50

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Recycling Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per ton of Recyclables	\$ 364.84	\$ 399.31	\$ 399.31	\$ 399.31	\$ 399.31	\$ 399.31
Efficient Municipal Gov't	Cost per ton of Yard Waste	\$ 297.95	\$ 326.10	\$ 326.10	\$ 326.10	\$ 326.10	\$ 326.10
Efficient Municipal Gov't	Cost per Home Served	\$ 104.42	\$ 114.29	\$ 114.29	\$ 114.29	\$ 114.29	\$ 114.29
Cost per capita	Operating costs	\$ 29.80	\$ 32.61	\$ 32.61	\$ 32.61	\$ 32.61	\$ 32.61

OBJECTIVES ACCOMPLISHED IN 2014:

- + New contract entered into with Advanced Disposal (formerly Veolia).
- + Contract is good through 2018.
- + Hour changes implemented at the recycling center.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

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

BUDGET SUMMARY:

- + The 2015 budget shows a 6% decrease in Recycling Collection/Disposal as compared to 2014 budget.
- + The 2015 budget includes a no-change dollar amount in the recycling grant revenue.
- + In 2015 the recycling charge will remain the same as the 2014 charge at \$80.

VILLAGE OF BROWN DEER
 RECYCLING FUND
 2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 135 - Recycling Fund								
ESTIMATED REVENUES								
135-000-35-4-40-10	Recycling Grant	43,767	43,826	40,000	43,777	40,000	0	0.00
135-000-64-4-20-10	Recycling Charges	352,661	353,533	332,560	339,195	332,560	0	0.00
135-000-64-4-20-15	Recycling Cart Purchases	430	1,738	200	0	200	0	0.00
135-000-64-4-20-20	Sale of Materials	18,933	15,611	15,000	15,000	15,000	0	0.00
135-000-81-4-00-10	Investment Interest	3,127	278	0	2,816	0	0	0.00
135-000-82-4-00-50	Miscellaneous Revenue	2,515	2,170	2,500	2,500	2,500	0	0.00
TOTAL ESTIMATED REVENUES		421,433	417,156	390,260	403,288	390,260	0	0.00
APPROPRIATIONS								
135-320-36-5-10-10	Salaries/Wages	9,874	19,556	42,967	21,506	45,306	2,339	5.44
135-320-36-5-11-10	Part-time/Temporary	7,689	0	7,797	0	0	(7,797)	(100.00)
135-320-36-5-14-00	Overtime	0	0	0	528	1,000	1,000	0.00
135-320-36-5-15-10	WI Retirement	584	888	3,008	1,023	2,564	(444)	(14.76)
135-320-36-5-15-15	FICA	1,330	1,454	3,883	1,640	3,466	(417)	(10.74)
135-320-36-5-15-20	Group Insurance	1,272	3,713	11,693	3,091	7,801	(3,892)	(33.28)
135-320-36-5-20-40	Public Notices/Advertising	0	18	500	500	500	0	0.00
135-320-36-5-22-10	Utilities	0	90	90	90	100	10	11.11
135-320-36-5-26-75	Admin Charges	22,739	23,823	24,000	24,000	25,000	1,000	4.17
135-320-36-5-29-15	Yard Waste Collection	117,016	78,526	105,000	75,000	105,000	0	0.00
135-320-36-5-29-20	Recycling Services	167,332	133,907	121,000	135,000	135,000	14,000	11.57
135-320-36-5-29-30	Landfill Fees	0	172	500	500	500	0	0.00
135-320-36-5-29-50	Equipment Rental	8,097	8,892	8,500	8,500	10,000	1,500	17.65
135-320-36-5-30-10	Office Supplies	0	0	200	200	200	0	0.00

VILLAGE OF BROWN DEER
RECYCLING FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
135-320-36-5-35-45	Repair & Maintenance Supplies	0	0	500	500	500	0	0.00
135-320-36-5-37-10	Operating Supplies	0	0	0	200	500	500	0.00
135-320-36-5-45-10	Subscriptions & Dues	165	0	1,000	1,000	1,000	0	0.00
135-320-36-5-45-20	Publications/Education	0	0	3,000	3,000	3,000	0	0.00
135-320-36-5-45-30	Professional Training	0	0	200	200	500	300	150.00
135-320-36-5-50-90	Container Replacement	0	3,961	4,000	4,000	6,000	2,000	50.00
135-320-36-5-54-10	Depreciation	0	0	50	0	0	(50)	(100.00)
TOTAL APPROPRIATIONS		336,098	275,000	337,888	280,478	347,937	10,049	2.97
NET OF REVENUES/APPROPRIATIONS - FUND 135		85,335	142,156	52,372	122,810	42,323	10,049	(19.19)
BEGINNING FUND BALANCE		150,726	236,062	378,218	378,218	501,028	122,810	32.47
ENDING FUND BALANCE		236,061	378,218	430,590	501,028	543,351	112,761	26.19

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

North Shore Health Department

PROGRAM MANAGER: Health Officer

PROGRAM DESCRIPTION:

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

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

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

SERVICES PROVIDED:

General Health Department Services:

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

Inspection and Licensing Program Services:

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

North Shore Health Department

STAFFING:

Position (FTE)	2012	2013	2014 Est.	2015 Est.
	Actual	Actual		
Public Health Nurses	4.20	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	-	-		
Medical Advisor	0.01	0.01	0.01	0.01
Administrative Assistant	1.00	1.00	1.00	1.00
Total	7.21	7.21	7.21	7.21

DEPARTMENT ACTIVITY MEASURES:

Activity	2012 Actual	2013 Actual	2014 Est.	2015 Est.
Immunizations administered	2,610	1,918	1,450	1,150
Facilities inspected (restaurants, pools, hotel, grocery stores)	487	480	473	482
Licenses issued	277	277	284	244
Communicable diseases investigated	597	336	341	354
Community event participation	37	37	42	42
Blood pressure checks	336	348	350	350

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per Immunization Administered	\$ 215.43	\$ 215.43	\$215.43	\$215.43
Cost per capita	Operating costs	\$ 46.86	\$ 46.86	\$46.86	\$46.86

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

North Shore Health Department

OBJECTIVES ACCOMPLISHED IN 2014:

- ✦ Modified North Shore Health Department Consolidation Agreement to change community contribution formula to be a set percentage of the health department's total budget.
- ✦ Completed State of Wisconsin 140 Review and were upgraded to become a Level III Health Department (the highest ranking for health departments).
- ✦ Completed State of Wisconsin Department of Health Services and Department of Agriculture, Trade, and Consumer Protection audit, evaluation, and standardization exercises.
- ✦ Gathered and analyzed health information and data from a variety of state, county, and local sources to create a five-year community health improvement plan.
- ✦ 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.
- ✦ Held public information meetings with local health care providers to assist residents on the resources available for health insurance coverage through the Affordable Care Act.
- ✦ Awarded competitive grants for infrastructure and emergency preparedness.
- ✦ Awarded *Remembering When* training with North Shore Fire Rescue to target our senior residents on fire and fall prevention.
- ✦ Public Health Nurse became certified in lead hazard investigations and risk assessments.
- ✦ Public Health Nurse became certified in infant and child car seat installation safety checks.
- ✦ Extended partnerships and are active members of area coalitions such as mental health, immunization, safe kids, and dementia.
- ✦ Updated emergency preparedness plans and binders to be better prepared for potential natural or manmade disasters.
- ✦ Served on Brown Deer Farmers Market ad-hoc committee to ensure a viable market with access to fresh, local, and healthy foods.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

North Shore Health Department

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✦ Ensure a smooth transition with change in health department staff (new health officer and full-time public health nurse).
- ✦ Continue updating our policies and procedures using quality assurance measures to ensure consistency, efficiency, accountability, and transparency.
- ✦ Begin our strategic plan to set forth the department's vision, mission, guiding principles and values, priorities, and measurable and time-framed goals and objectives.
- ✦ Continue preparation work to apply for national accreditation, with the intention to apply in 2016.
- ✦ Apply for additional competitive grants with our Level III health department status.
- ✦ Explore new ways to extend our partnerships with local farmers' markets for community outreach, encourage healthier eating, and wellness.
- ✦ Continue to consolidate immunization records between our two offices.

BUDGET SUMMARY:

- ✦ Community contributions will remain the same, as they have since 2012, keeping all department costs down for the fourth straight year.
- ✦ North Shore Health Department became a Level III health department, which increased some of our grant allocations from the State of Wisconsin. Additional increases will go into effect in July 2015, but these increases are not reflected in this current budget.
- ✦ State of Wisconsin Immunization program policies have changed; we can no longer immunize children who have any form of health insurance, even if they are underinsured. This change has affected our clinic revenues.
- ✦ Funds were added to cover beach water testing costs because it is unknown if the Department of Natural Resources will be providing any grant money. It is important to continue this service because many North Shore residents rely on this service.
- ✦ Staff wages and benefit amounts are estimates, since there will be a new health officer and full-time public health nurse and it is unknown what starting salaries will be.
- ✦ For 2015, 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.

**Village of Brown Deer
North Shore Health Department Summary
2014 Budget**

GL NUMBER	DESCRIPTION	2011	2012	2013	2013	2014	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2013 BUDGET	PCT CHANGE
Fund 140 & 141 - North Shore Health Dept								
ESTIMATED REVENUES								
	State & Federal Aids/Grants	69,830	260,404	135,325	132,775	131,797	(3,528)	(0)
	Permits	97,048	98,791	98,880	107,100	105,974	7,094	0
	Clinic Fees	36,168	38,806	40,000	20,000	2,050	(37,950)	(1)
	Bayside Contribution	28,522	26,243	26,243	26,243	26,243	0	0
	Brown Deer Contribution	134,985	125,932	125,932	125,932	125,932	0	0
	Fox Point Contribution	33,470	27,200	27,200	27,200	27,200	0	0
	Glendale Contribution	75,793	64,528	64,528	64,528	64,528	0	0
	River Hills Contribution	10,009	9,238	9,238	9,238	9,238	0	0
	Shorewood contribution	0	128,405	128,405	128,405	128,405	0	0
	Whitefish Bay contribution	0	66,040	66,040	66,040	66,040	0	0
	Interdepartmental Grant Fund	7,757	25,113	13,033	13,033	12,847	(186)	(0)
	Investment Interest	389	201	500	0	0	(500)	(1)
	Misc. Reimbursements	17,151	0	0	0	0	0	0
	Miscellaneous Revenue	50	0	0	0	0	0	0
	Donations - NSHD	110	225	0	260	0	0	0
	TOTAL ESTIMATED REVENUES	511,282	871,126	735,324	720,754	700,254	(35,070)	(0)

APPROPRIATIONS

	Salaries/Wages	309,477	412,462	433,595	425,729	425,121	(8,474)	(0)
	Overtime	14	0	0	0	0	0	0
	WI Retirement	30,851	25,470	28,304	26,245	29,228	924	0
	FICA	23,698	32,227	32,132	30,880	32,520	388	0
	Group Insurance	86,692	73,895	77,756	86,237	103,054	25,298	0

**Village of Brown Deer
North Shore Health Department Summary
2014 Budget**

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

VILLAGE OF BROWN DEER
NORTH SHORE HEALTH DEPARTMENT OPERATIONAL
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 140 - North Shore Health Dept								
ESTIMATED REVENUES								
140-000-49-4-20-30	Permits	98,791	112,722	105,974	104,974	104,974	(1,000)	(0.94)
140-000-65-4-10-13	Clinic Fees	38,806	28,607	20,500	20,500	19,255	(1,245)	(6.07)
140-000-73-4-50-10	Bayside Contribution	26,243	26,243	26,243	26,243	26,243	0	0.00
140-000-73-4-50-20	Brown Deer Contribution	125,932	125,932	125,932	125,932	125,932	0	0.00
140-000-73-4-50-30	Fox Point Contribution	27,200	27,200	27,200	27,200	27,200	0	0.00
140-000-73-4-50-40	Glendale Contribution	64,528	64,528	64,528	64,528	64,528	0	0.00
140-000-73-4-50-50	River Hills Contribution	9,238	9,238	9,238	9,238	9,238	0	0.00
140-000-73-4-50-70	Shorewood contribution	128,405	128,405	128,405	128,405	128,405	0	0.00
140-000-73-4-50-80	Whitefish Bay contribution	66,040	66,040	66,040	66,040	66,040	0	0.00
140-000-73-4-50-85	TB Dispensary	0	0	1,100	0	350	(750)	(68.18)
140-000-73-4-50-90	TB Dispensary Medicaid	383	2,122	1,500	350	0	(1,500)	(100.00)
140-000-74-4-10-10	Interdepartmental Grant Fund	22,613	13,033	12,847	12,847	13,640	793	6.17
140-000-81-4-00-10	Investment Interest	201	481	0	0	0	0	0.00
140-000-85-4-40-10	Donations - NSHD	225	260	0	490	0	0	0.00
TOTAL ESTIMATED REVENUES		608,605	604,811	589,507	586,747	585,805	(3,702)	(0.63)
APPROPRIATIONS								
140-410-41-5-10-10	Salaries/Wages	296,933	291,595	282,054	295,580	274,605	(7,449)	(2.64)
140-410-41-5-11-10	Part-time/Temporary	30	0	0	0	0	0	0.00
140-410-41-5-15-10	WI Retirement	13,855	19,069	19,212	20,099	18,673	(539)	(2.81)
140-410-41-5-15-15	FICA	17,465	21,771	21,575	22,611	21,007	(568)	(2.63)
140-410-41-5-15-20	Group Insurance	36,852	57,622	75,901	64,905	79,482	3,581	4.72
140-410-41-5-15-25	Worker Compensation Ins	16,786	18,940	0	0	0	0	0.00

VILLAGE OF BROWN DEER
NORTH SHORE HEALTH DEPARTMENT OPERATIONAL
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
140-410-41-5-20-40	Printing Services	550	510	780	310	780	0	0.00
140-410-41-5-20-50	Medical Disposal Services	700	585	740	700	430	(310)	(41.89)
140-410-41-5-20-60	TB Contracted Health Expenses	0	51	0	0	0	0	0.00
140-410-41-5-30-10	Office Supplies, Equip & Exp	2,200	1,693	1,950	929	1,950	0	0.00
140-410-41-5-34-50	Medical Supplies	0	61	0	0	0	0	0.00
140-410-41-5-34-55	Clinical Supplies	17,481	14,492	14,189	13,400	14,189	0	0.00
140-410-41-5-34-70	Laboratory Supplies	490	0	0	0	0	0	0.00
140-410-41-5-35-40	Equip Repair/Maint Supplies	2,554	2,622	2,600	2,600	2,600	0	0.00
140-410-41-5-45-10	Professional Memberships	1,180	704	1,034	897	704	(330)	(31.91)
140-410-41-5-45-20	Professional Publications	410	31	390	390	390	0	0.00
140-410-41-5-45-30	Professional Training	1,660	3,496	3,900	1,500	3,800	(100)	(2.56)
140-410-41-5-45-40	Mileage Reimbursement	3,260	2,742	4,625	3,140	4,625	0	0.00
140-410-41-5-53-20	Rent Expense	14,754	14,320	13,997	14,417	14,500	503	3.59
140-410-41-5-53-30	Administrative Charges	39,811	39,021	39,811	39,811	39,811	0	0.00
140-410-41-5-53-40	Beach Water Testing	0	1,612	2,000	2,000	5,300	3,300	165.00
140-410-41-5-90-20	Grant Reallocations	0	1,862	0	0	0	0	0.00
140-411-41-5-10-10	Salaries/Wages	65,067	67,296	73,167	73,167	71,762	(1,405)	(1.92)
140-411-41-5-15-10	WI Retirement	7,580	4,617	5,122	5,122	4,880	(242)	(4.72)
140-411-41-5-15-15	FICA	9,635	5,081	5,598	5,598	5,490	(108)	(1.93)
140-411-41-5-15-20	Group Insurance	30,601	7,827	8,163	8,163	7,957	(206)	(2.52)
140-411-41-5-30-10	Environmental Health Supplies	2,993	3,236	4,750	3,479	4,750	0	0.00
140-411-41-5-39-25	License fee to State	6,000	6,022	7,100	7,250	7,350	250	3.52
140-411-41-5-45-10	Professional Memberships	95	107	139	79	60	(79)	(56.83)
140-411-41-5-45-30	Professional Training	444	426	710	600	710	0	0.00
TOTAL APPROPRIATIONS		589,386	587,411	589,507	586,747	585,805	(3,702)	(0.63)
NET OF REVENUES/APPROPRIATIONS - FUND 140		19,219	17,400	0	0	0	0	0.00

VILLAGE OF BROWN DEER
 NORTH SHORE HEALTH DEPARTMENT OPERATIONAL
 2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
	BEGINNING FUND BALANCE	16,495	35,715	53,114	53,114	53,114	0	0.00
	ENDING FUND BALANCE	35,714	53,115	53,114	53,114	53,114	0	0.00

VILLAGE OF BROWN DEER
NORTH SHORE HEALTH DEPARTMENT GRANT FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 141 - NSHD Grant Fund								
ESTIMATED REVENUES								
141-000-35-4-50-10	MCH-Maternal/Child Health	14,538	14,538	14,538	14,538	16,678	2,140	14.72
141-000-35-4-50-15	Immunization Grant	14,565	14,565	14,565	14,565	15,884	1,319	9.06
141-000-35-4-50-20	Prevention Grant	0	4,889	3,911	3,911	4,005	94	2.40
141-000-35-4-50-30	Tobacco Control Board Grants-WI WINS	9,075	0	0	0	0	0	0.00
141-000-35-4-50-31	Tobacco Prevention	101,972	0	0	0	0	0	0.00
141-000-35-4-50-45	Public Health Preparedness	92,122	77,636	93,781	77,131	77,131	(16,650)	(17.75)
141-000-35-4-50-47	CRI NSHD	17,881	15,632	0	16,650	16,650	16,650	0.00
141-000-35-4-50-49	Lead	2,552	2,532	2,552	2,552	2,552	0	0.00
141-000-35-4-50-50	Environmental Consortia-Radon	2,500	0	0	0	3,500	3,500	0.00
141-000-35-4-50-66	HCR Infrastructure Grant	0	5,000	0	8,000	0	0	0.00
141-000-35-4-50-70	Beach Water Grant	6,351	2,450	2,450	2,450	0	(2,450)	(100.00)
141-000-35-4-50-72	CHIP (Comm Health Improv Plan) Grant	1,348	3,875	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		262,904	141,117	131,797	139,797	136,400	4,603	3.49
APPROPRIATIONS								
141-421-41-5-10-10	Salaries/Wages	3,826	9,667	7,150	7,150	9,076	1,926	26.94
141-421-41-5-15-10	WI Retirement	307	654	501	501	617	116	23.15
141-421-41-5-15-15	FICA	387	735	547	547	694	147	26.87
141-421-41-5-15-20	Group Insurance	1,112	696	1,425	1,425	1,800	375	26.32
141-421-41-5-39-70	Program Supplies & Expenses	7,590	1,332	3,461	3,461	2,823	(638)	(18.43)
141-421-41-5-53-30	Administrative Charges	1,316	1,454	1,454	1,454	1,668	214	14.72
141-422-41-5-10-10	Salaries/Wages	7,080	10,167	8,800	8,800	9,987	1,187	13.49
141-422-41-5-15-10	WI Retirement	278	684	616	616	679	63	10.23

VILLAGE OF BROWN DEER
NORTH SHORE HEALTH DEPARTMENT GRANT FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
141-422-41-5-15-15	FICA	342	755	673	673	764	91	13.52
141-422-41-5-15-20	Group Insurance	244	1,306	2,379	2,379	1,800	(579)	(24.34)
141-422-41-5-39-70	Program Supplies & Expenses	5,223	196	640	640	1,066	426	66.56
141-422-41-5-53-30	ADMINISTRATIVE CHARGES	1,397	1,457	1,457	1,457	1,588	131	8.99
141-423-41-5-10-10	Salaries/Wages	0	1,554	0	2,000	1,465	1,465	0.00
141-423-41-5-15-10	WI Retirement	0	103	0	204	100	100	0.00
141-423-41-5-15-15	FICA	0	116	0	153	112	112	0.00
141-423-41-5-15-20	Group Insurance	0	210	0	638	400	400	0.00
141-423-41-5-39-70	Program Supplies & Expenses	0	2,417	0	525	1,527	1,527	0.00
141-423-41-5-53-30	Administrative Charges	0	489	0	391	401	401	0.00
141-431-41-5-39-70	Program Supplies & Expenses	9,075	0	0	0	0	0	0.00
141-432-41-5-39-70	Program Supplies & Expenses	9,027	0	0	0	0	0	0.00
141-432-41-5-39-71	TOBACCO SERVICES	83,675	0	0	0	0	0	0.00
141-432-41-5-53-30	Administrative Charges	9,270	0	0	0	0	0	0.00
141-442-41-5-10-10	Salaries/Wages	23,005	24,341	52,600	30,654	30,654	(21,946)	(41.72)
141-442-41-5-15-10	WI Retirement	2,414	2,847	3,682	2,064	2,064	(1,618)	(43.94)
141-442-41-5-15-15	FICA	3,071	3,218	4,024	2,322	2,322	(1,702)	(42.30)
141-442-41-5-15-20	Group Insurance	4,167	3,294	14,997	4,578	4,578	(10,419)	(69.47)
141-442-41-5-39-70	Program Supplies & Expenses	51,751	36,224	9,100	29,800	29,800	20,700	227.47
141-442-41-5-39-80	Expenses related to PY Grant	1,139	0	0	0	0	0	0.00
141-442-41-5-53-30	Administrative Charges	7,713	7,713	9,378	7,713	7,713	(1,665)	(17.75)
141-445-41-5-10-10	Salaries/Wages	1,225	0	0	0	0	0	0.00
141-445-41-5-15-10	WI Retirement	79	0	0	0	0	0	0.00
141-445-41-5-15-15	FICA	102	0	0	0	0	0	0.00
141-445-41-5-15-20	Group Insurance	39	0	0	0	0	0	0.00
141-445-41-5-39-70	Program Supplies & Expenses	805	0	0	0	0	0	0.00
141-445-41-5-53-30	Administrative Charges	250	0	0	0	0	0	0.00

VILLAGE OF BROWN DEER
NORTH SHORE HEALTH DEPARTMENT GRANT FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
141-448-41-5-10-10	Salaries/Wages	938	13	0	0	0	0	0.00
141-448-41-5-15-10	WI Retirement	55	1	0	0	0	0	0.00
141-448-41-5-15-15	FICA	70	1	0	0	0	0	0.00
141-448-41-5-15-20	Group Insurance	116	0	0	0	0	0	0.00
141-448-41-5-39-70	Program Supplies & Expenses	4,337	2,436	2,450	2,450	0	(2,450)	(100.00)
141-448-41-5-53-30	Administrative Charges	834	0	0	0	0	0	0.00
141-450-41-5-10-10	Salaries & Wages	12,652	9,746	0	12,121	12,121	12,121	0.00
141-450-41-5-15-10	WRS	746	648	0	877	877	877	0.00
141-450-41-5-15-15	FICA	964	729	0	987	987	987	0.00
141-450-41-5-15-20	Group Insurance	676	1,009	0	1,000	1,000	1,000	0.00
141-450-41-5-39-70	Program Supplies & Expenses	1,389	1,835	0	0	0	0	0.00
141-450-41-5-53-30	Administrative Charges	1,453	1,665	0	1,665	1,665	1,665	0.00
141-452-41-5-10-10	Salaries & Wages	1,594	1,936	1,350	1,430	1,350	0	0.00
141-452-41-5-15-10	WRS	94	133	95	100	95	0	0.00
141-452-41-5-15-15	FICA	111	146	103	105	103	0	0.00
141-452-41-5-15-20	Group Insurance	41	62	189	732	629	440	232.80
141-452-41-5-39-70	Program Supplies & Expenses	331	0	560	412	120	(440)	(78.57)
141-452-41-5-53-30	Administrative Charges	380	255	255	255	255	0	0.00
141-453-41-5-10-10	Salaries/Wages	115	2,811	0	0	0	0	0.00
141-453-41-5-15-10	WI Retirement	62	187	0	0	0	0	0.00
141-453-41-5-15-15	FICA	80	211	0	0	0	0	0.00
141-453-41-5-15-20	Group Insurance	147	361	0	0	0	0	0.00
141-453-41-5-39-70	Program Supplies & Expenses	944	305	0	0	0	0	0.00
141-454-41-5-10-10	Salaries/Wages	0	4,364	0	8,000	0	0	0.00
141-454-41-5-15-10	WI Retirement	0	297	0	0	0	0	0.00
141-454-41-5-15-15	FICA	0	339	0	0	0	0	0.00
TOTAL APPROPRIATIONS		264,038	141,119	127,886	140,279	132,900	5,014	3.92

VILLAGE OF BROWN DEER
 NORTH SHORE HEALTH DEPARTMENT GRANT FUND
 2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 141		(1,134)	(2)	3,911	(482)	3,500	411	(10.51)
BEGINNING FUND BALANCE		1,139	0	0	0	(482)	(482)	0.00
ENDING FUND BALANCE		5	(2)	3,911	(482)	3,018	(893)	(22.83)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Library Fund

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Brown Deer Public Library provides educational, informational, recreational, and cultural materials and services to those who live or work in Brown Deer as well as other Milwaukee County Federated Library System patrons. To this end the Library assembles, preserves and makes available print and electronic materials for the use of the community. The Library serves the community as a center of reliable information by providing opportunity and encouragement for all citizens interested in personal growth, self-enrichment, and the pursuit of life-long learning. The Library seeks to identify and meet community needs by using professional standards to select the best materials available reflecting a broad range of interests and educational levels. In addition to providing a collection of books, periodicals, music, movies and computers, the Library also strives to present programming that educates, entertains, and enlightens library patrons of all ages. The Library is open to the public an average of 48 hours per week.

SERVICES PROVIDED:

- ✚ **Books, AV items, E-books, Databases**
 - 69,000 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
 - 11,000 audio-visual items (including Music CDs, Audiobooks on CD & Cassette, educational and entertainment films on DVD and videocassette)
 - Support access to 74,000 e-books, e-magazines and downloadable materials
 - Support access to 65 informational and research databases

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

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

- ✚ **Information Technology Services**
 - Provide free wired and wireless high speed internet access and office productivity software at 14 public access computers
 - Provide access to basic office equipment including photocopier, scanner, fax and computer printer
 - Employ knowledgeable staff to assist with a wide variety of common office equipment and software questions, and maintain such equipment
 - Maintain and update the Library's portion of the Village Website

✚ Adult Services

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

✚ Technical Services

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

✚ Community Room

- Meeting room available for public, personal and business use.

✚ Customer Service

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

STAFFING:

Position (FTE)	2013 Actual	2014 Est.	2014	2015
		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	1.00	1.00	1.00	1.00
Reference Librarians	3.00	2.00	2.00	2.00
Library Technical Assistant	1.00	1.00	1.00	1.00
Library Assistants	5.00	5.00	5.00	5.00
Student pages (temporary)	5.00	5.00	5.00	5.00
Total	17.00	16.00	16.00	16.00

DEPARTMENT ACTIVITY MEASURES:

Activity	2010	2011 Actual	2012	2013	2014 Est.	2015
	Actual		Actual	Actual	Actual	Budget
Circulation	241,399	243,279	221,587	198,645	207,000	200,000
Summer reading program participants	400	754	800	645	611	620
Book collection size	77,016	78,137	79,137	74,000	68,800	68,800
AV collection size (DVDs, CDs, .etc)	9,524	8,573	9,573	8,000	11,000	11,000
Magazine subscriptions	140	82	82	82	81	81
Library sponsored-programs	106	110	110	90	100	100
Building usage	134,154	132,978	127,240	98,000	120,000	120,000

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per Circulation	\$ 2.39	\$ 2.48	\$ 2.46	\$ 2.40	\$ 2.55	\$ 2.58
Efficient Municipal Gov't	Cost per Material Collection	\$ 6.66	\$ 7.00	\$ 6.95	\$ 6.95	\$ 5.54	\$ 2.81
Cost per capita	Operating costs	\$ 49.37	\$ 47.79	\$ 49.53	\$ 48.45	\$ 44.99	\$ 43.13

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Revised Policy Manual and created Procedure Manual for improved safety and service consistency-*completed January 2014*
- ✚ Submitted CIP request for RFID conversion, evaluate options for patron self service in the interim-*completed August 2014*
- ✚ Reviewed all back-of-house activities for efficiencies, cost savings and ergonomics-*completed April 2014*
- ✚ Analyzed data from patron use patterns and satisfaction survey, to inform service adjustments-*completed August 2014*

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Develop 5-Year Strategic Plan for Brown Deer Library with input from staff, community stakeholders and Village Administration-by September
- ✚ Identify two potential community partners for innovation in Brown Deer Library operations leading to reduction in future service costs, with report to Village Administration-by September
- ✚ Install 14 new public internet computers without disruption to public service, using laptops to increase capacity-by June

BUDGET SUMMARY:

As State Aid to Wisconsin’s public libraries is reduced, payments to Milwaukee County’s libraries have dropped accordingly. A reduction in the 2014/2015 Milwaukee County Federated Library System Reciprocal Borrowing Contract revenue continues a 10-year trend of reduced payments to the Brown Deer Library. This reimbursement helps offset the cost of loaning our materials to residents of Milwaukee County municipalities outside of Brown Deer. Other revenue sources remain flat despite innovative efforts by Library staff to increase them.

In order preserve maximum access to the library facility, its computers and collections, and continue its role as a convenient pickup point for materials sent here from other County libraries, the Brown Deer Library Board of Directors has endorsed a budget that maintains public service hours and staff support. In order to offer a balanced budget however, reductions in revenue and increases in operational costs will be absorbed by significant reductions to the amount of money spent on the purchase of library materials and electronic information.

VILLAGE OF BROWN DEER

LIBRARY FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 151 - Library Fund								
ESTIMATED REVENUES								
151-000-11-4-00-10	General Property Taxes	385,346	385,346	385,346	385,346	385,346	0	0.00
151-000-67-4-10-10	Photocopies	6,237	6,251	4,600	5,500	5,500	900	19.57
151-000-67-4-10-20	Library-Fines	21,683	19,214	18,500	15,090	15,000	(3,500)	(18.92)
151-000-67-4-10-30	Sale of Materials	892	1,089	900	800	900	0	0.00
151-000-67-4-10-40	Lost Material Charges	1,547	1,641	1,200	1,560	1,500	300	25.00
151-000-67-4-10-90	Miscellaneous Charges	0	500	0	2,200	2,000	2,000	0.00
151-000-73-4-60-10	MCFLS-Reciprocal Borrowing	128,072	113,693	108,111	108,511	96,852	(11,259)	(10.41)
151-000-81-4-00-10	Investment Interest	2,373	80	2,500	1,094	2,500	0	0.00
151-000-82-4-00-10	Rent Income	0	0	0	0	33,000	33,000	0.00
151-000-85-4-50-10	Donations - Library	8,174	10,190	8,000	7,834	8,000	0	0.00
TOTAL ESTIMATED REVENUES		554,324	538,004	529,157	527,935	550,598	21,441	4.05
APPROPRIATIONS								
151-510-51-5-10-10	Salaries/Wages	312,262	290,668	293,350	242,000	300,789	7,439	2.54
151-510-51-5-11-10	Part-time/Temporary	1	0	0	0	0	0	0.00
151-510-51-5-15-10	WI Retirement	17,230	17,992	19,506	15,475	18,008	(1,498)	(7.68)
151-510-51-5-15-15	FICA	22,938	21,206	22,441	17,461	23,011	570	2.54
151-510-51-5-15-20	Group Insurance	57,175	63,183	53,611	54,775	51,527	(2,084)	(3.89)
151-510-51-5-15-25	Workers Comp Insurance	859	784	0	0	0	0	0.00
151-510-51-5-20-35	Technical Services	3,524	5,757	2,000	3,430	3,500	1,500	75.00
151-510-51-5-20-40	Printing Services	5,216	5,404	5,500	3,000	3,500	(2,000)	(36.36)
151-510-51-5-24-10	Equipment Maintenance Services	20,786	22,403	20,000	20,000	20,000	0	0.00
151-510-51-5-30-10	Office Supplies, Equip & Exp	9,791	8,878	5,500	2,400	4,500	(1,000)	(18.18)

VILLAGE OF BROWN DEER

LIBRARY FUND

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
151-510-51-5-30-15	Postage & Mailing	470	398	300	380	380	80	26.67
151-510-51-5-30-20	Communications	1,610	543	300	360	300	0	0.00
151-510-51-5-45-10	Professional Memberships	527	173	500	500	500	0	0.00
151-510-51-5-45-30	Professional Training	361	495	730	730	730	0	0.00
151-510-51-5-45-40	Mileage Reimbursement	299	224	700	200	200	(500)	(71.43)
151-511-51-5-35-40	Collect Repair/Maint/Suppl	150	2,903	2,500	4,065	4,100	1,600	64.00
151-511-51-5-38-10	Periodicals	6,494	5,054	5,500	9,668	5,500	0	0.00
151-511-51-5-38-15	Books	53,602	49,756	42,000	42,570	42,000	0	0.00
151-511-51-5-38-20	Audio/Visual	10,872	11,407	11,000	14,300	11,000	0	0.00
151-511-51-5-38-30	Donation Expenditures	0	3,931	5,000	7,834	8,000	3,000	60.00
151-511-51-5-38-40	Library Programming	2,633	1,855	750	750	750	0	0.00
151-512-51-5-22-10	Natural Gas/Electric Service	18,775	19,527	16,000	16,650	17,000	1,000	6.25
151-512-51-5-22-20	Sewer/Water Services	927	690	850	520	600	(250)	(29.41)
151-512-51-5-23-10	Cleaning Services	13,802	13,800	13,800	16,900	11,500	(2,300)	(16.67)
151-512-51-5-23-15	Building Maint/Repair Services	7,648	4,261	6,000	6,500	6,500	500	8.33
151-512-51-5-35-10	Building Supplies	1,080	1,318	1,200	1,200	1,200	0	0.00
151-512-92-5-40-10	Transfer to Capital Imprvmt	28,610	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		597,642	552,610	529,038	481,668	535,095	6,057	1.14
NET OF REVENUES/APPROPRIATIONS - FUND 151		(43,318)	(14,606)	119	46,267	15,503	(15,384)	12,927.73
BEGINNING FUND BALANCE		124,445	81,126	66,521	66,521	112,788	46,267	69.55
ENDING FUND BALANCE		81,127	66,520	66,640	112,788	128,291	61,651	92.51

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Park and Pond Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

Park operations:

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

Pond operations:

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

STAFFING:

Position (FTE)	2012		2014	2015
	Actual	2013 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	2.37	2.37	2.37	2.37

*** Staffing levels remain the same from 2014 to 2015.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Park and Pond Fund

DEPARTMENT ACTIVITY MEASURES:

Activity	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Actual	Budget
Open pond days	63	63	67	68	60	70
Pavilion rental permits	56	48	55	51	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 wks	14-16 wks

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2012	2012	2013	2014
Efficient Municipal Gov't	Cost per day open	\$ 1,235.24	\$ 1,394.03	\$ 1,084.79	\$ 1,130.35	\$ 1,205.98	\$ 1,205.98
Cost per capita	Operating costs	\$ 6.52	\$ 8.02	\$ 7.22	\$ 6.83	\$ 7.66	\$ 7.66

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Turf renovation on small soccer field
- ✚ Installation of New Pond Platform equipped with new ladders
- ✚ Installation of new recirculation pump
- ✚ Renovation of ball diamonds at Fairy Chasm Park
- ✚ Completed with the Community Services Department the Village's Park and Open Space Plan.

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Replace the play structure at Fairy Chasm Park.
- ✚ Replace Fairy Chasm Tractor with a ball diamond finishing tractor that will also be able to rake the beach at the Pond on a regular basis.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Village Park and Pond Fund

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

BUDGET SUMMARY:

- ✚ 2015 budget scenario #1 and preferred option keeps the tax levy support at the 2011 level of \$47,500.
 - The 2015 budget reflects a deficit of \$1,564.00. Staff will monitor expenditures through 2015 to reduce or eliminate the deficit if possible.
- ✚ 2015 budget scenario #2 reduces tax levy support by 2% to the amount of \$46,550.00
 - If levy support were to be cut the days the Pond is open will be reduced from 72 days open down to between 60-65 days open and will result in revenue losses.
 - Budget reflect ad deficit of \$2,514.00.

VILLAGE OF BROWN DEER
VILLAGE PARK & POND FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 152 - Village Park & Pond Fund								
ESTIMATED REVENUES								
152-000-11-4-00-10	General Property Taxes	47,500	47,500	47,500	47,500	47,500	0	0.00
152-000-67-4-20-10	Fairy Chasm Park Permits	1,120	1,520	1,500	1,300	1,500	0	0.00
152-000-67-4-20-20	Village Park Permits	4,921	4,301	4,785	4,500	4,785	0	0.00
152-000-67-4-20-50	Other Charges	250	1,045	500	0	500	0	0.00
152-000-67-4-34-10	Pond Admissions	21,989	14,460	19,000	10,929	15,700	(3,300)	(17.37)
152-000-67-4-34-20	Pond Memberships	5,451	3,109	5,200	3,044	5,200	0	0.00
152-000-67-4-34-30	Concession Sales	7,821	5,627	7,500	3,942	7,500	0	0.00
152-000-81-4-00-10	Investment Interest	553	(14)	0	300	300	300	0.00
152-000-92-4-10-00	Transfer from General Fund	3,238	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		92,843	77,548	85,985	71,515	82,985	(3,000)	(3.49)
APPROPRIATIONS								
152-520-52-5-11-25	Program Salaries-Park & Pond	36,610	30,854	36,000	28,000	34,000	(2,000)	(5.56)
152-520-52-5-15-10	WI Retirement	104	0	0	0	0	0	0.00
152-520-52-5-15-15	FICA	2,801	2,360	2,754	2,142	2,601	(153)	(5.56)
152-520-52-5-22-10	Natural Gas/Electric Service	3,737	3,921	3,800	3,723	3,800	0	0.00
152-520-52-5-22-20	Sewer/Water Services	2,977	3,695	3,500	3,340	3,500	0	0.00
152-520-52-5-35-10	Building Supplies	143	435	750	400	600	(150)	(20.00)
152-520-52-5-35-40	Equip Repair/Maint Supplies	1,112	2,348	1,200	800	1,000	(200)	(16.67)
152-520-52-5-37-10	Operation Materials	23,149	18,570	20,000	21,451	20,000	0	0.00
152-520-52-5-39-70	Program Supplies & Expenses	6,047	3,126	4,000	2,700	3,500	(500)	(12.50)
152-520-52-5-80-10	New/Replace Equipment	0	7,522	1,000	2,658	1,500	500	50.00
152-521-52-5-11-25	Program Salaries-Fairy Chasm	5,446	4,891	4,740	5,021	4,740	0	0.00

VILLAGE OF BROWN DEER
VILLAGE PARK & POND FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
152-521-52-5-15-15	FICA	417	374	363	384	363	0	0.00
152-521-52-5-22-10	Natural Gas/Electric Service	341	560	400	556	400	0	0.00
152-521-52-5-22-20	Sewer/Water Services	678	761	700	700	700	0	0.00
152-521-52-5-23-20	Turf Maintenance	2,906	2,967	3,145	3,050	3,145	0	0.00
152-521-52-5-35-40	Equip Repair/Maint Supplies	3,962	3,153	4,700	1,200	4,700	0	0.00
152-521-52-5-80-10	New/Replace Equipment	0	1,814	0	0	0	0	0.00
TOTAL APPROPRIATIONS		90,430	87,351	87,052	76,125	84,549	(2,503)	(2.88)
NET OF REVENUES/APPROPRIATIONS - FUND 152		2,413	(9,803)	(1,067)	(4,610)	(1,564)	497	46.58
BEGINNING FUND BALANCE		46,206	48,619	38,813	38,813	34,203	(4,610)	(11.88)
ENDING FUND BALANCE		48,619	38,816	37,746	34,203	32,639	(5,107)	(13.53)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Park and Recreation Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

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

SERVICES PROVIDED:

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

STAFFING:

The Park and Program Fund activities are coordinated by the Park and Recreation permanent staff. These administration activities are recorded in the Village's General Fund. 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	2010 Participants	2011 Participants	2012 Participants	2013 Participants	2014 Participants
Adult Sports Leagues:					
Men's Softball League	7 Teams	8 Teams	8 Teams	5 Teams	3 Teams
Women's Softball League	5 Teams	5 Teams	5 Teams	4 Teams	4 Teams
Volleyball Leagues	6 Teams	5 Teams	6 Teams	6 Teams	6 Teams

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Park and Recreation Program Fund

Activity	2009 Participants	2010 Participants	2011 Participants	2012 Participants	2013 Participants	2014 Est. Participants	2015 Budgeted Participants
Adult Instruction Programs:							
Ballroom Dance	126	79	67	13	no longer offer	no longer offer	
Fitness Dance	155	117	153	122	98	111	100-150
Golf Lessons	14	19	low enrollment	9	8	8	10-25
Sheepshead Tournament	33	38	25	22	20	30	40
Strong & Fit	73	72	80	63	50	108	60-80
Yoga	257	234	169	169	156	164	125-200
Zumba	141	161	251	337	221	213	200-250
Youth Instruction Programs							
Academy of Dance	32	41	22	23	17	13	20-35
Arts and Crafts	27	16	19	low enrollment	29	11	20-30
Babysitter Training	19	17	12	10	7	8	10-20
Drama	11	12	16	14	7	low enrollment	15-25
Falcon 21 CLC		49	80	203	80	160	50-100
Kids Ltd.	326	246	250	136	150	95	75-100
Mikrosoccer	21	41	56	57	49	50	20-40
Summer Music	7	low enrollment	12	low enrollment	not offered	not offered	10
Summer Playground	89	61	67	77	66	79	75-100
T-Ball Instruction	27	25	40	25	27	20	15-30
Track and Field	13	18	26	low enrollment	16	low enrollment	15-25
Volleyball Skills / Team Camp	16	17	low enrollment	low enrollment	low enrollment	not offered	30-50
Youth Soccer Clinic	33	34	37	24	29	28	30-40
Youth Sports Club	35	18	18	15	17	12	20-30
Youth Tennis Lessons	54	45	35	40	32	27	35-55
Aquatics Programs							
Open Swim	120	76	130	83	91	83	75-125
Swim Lessons	588	425	438	448	418	268	375-475
Lifeguard Training	10	8	11	4	3	4	12
Adult/Youth Programs							
Digital Camera	25	14	14	9	16	9	15-30
Senior Programs							
AARP Driving Safety	14	12	low enrollment	16	not offered	not offered	10-25
Senior Exercise	113	130	134	148	140	154	80-125

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Park and Recreation Program Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Efficient Municipal Gov't	Cost per adult participant	\$ 106.94	\$ 105.94	\$ 124.95	\$ 119.23	\$ 124.34	\$ 124.34
Efficient Municipal Gov't	Cost per youth participant	\$ 117.72	\$ 113.78	\$ 133.68	\$ 128.74	\$ 161.84	\$ 161.84
Cost per capita	Operating costs	\$ 7.28	\$ 7.22	\$ 7.70	\$ 7.40	\$ 8.50	\$ 8.50

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ 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 2015:

- ✚ 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 2014 budget is on pace to operate with a surplus \$4707.12.
- ✚ The 2015 budget shows the fund operating with a surplus of \$2,438.00
- ✚ The current 2015 will increase program fees for the majority of the programs offered. Increase will offset the funds ability to cover the expenses that are to be transferred from the Departments General Fund Budget.
- ✚ The 2015 returning staff will receive \$0.25 on their anniversary date.

VILLAGE OF BROWN DEER
RECREATION PROGRAM FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 153 - Recreation Program Fund								
ESTIMATED REVENUES								
153-000-67-4-30-20	Adult Sport Leagues	5,855	4,473	6,860	3,124	4,000	(2,860)	(41.69)
153-000-67-4-30-25	Adult Instruction	20,800	19,305	24,641	18,750	24,641	0	0.00
153-000-67-4-30-30	Youth Instruction	23,798	21,212	27,828	29,828	27,828	0	0.00
153-000-67-4-30-35	Community Programs	1,620	4,188	2,350	1,164	2,350	0	0.00
153-000-67-4-30-40	Aquatic Program	16,968	17,350	22,185	13,745	22,185	0	0.00
153-000-67-4-30-45	Senior Programs	1,594	982	2,000	2,108	3,500	1,500	75.00
153-000-67-4-30-50	Other Program Charges	25	137	150	0	150	0	0.00
153-000-67-4-30-60	Community Center - Miscellaneous Revenue	0	0	1,000	0	1,000	0	0.00
153-000-73-4-20-70	Other Intergovt'l Revenue	4,546	15,291	16,000	13,218	16,000	0	0.00
153-000-81-4-00-10	Investment Interest	422	37	0	250	300	300	0.00
153-000-82-4-00-30	Fund Raising Programs	7,972	6,649	8,150	5,800	8,150	0	0.00
153-000-85-4-53-10	Donations - Rec Programs	250	250	250	0	250	0	0.00
153-000-85-4-53-20	Donations - Community Center	0	27,067	0	5,000	6,000	6,000	0.00
TOTAL ESTIMATED REVENUES		83,850	116,941	111,414	92,987	116,354	4,940	4.43
APPROPRIATIONS								
153-000-35-5-30-30	Service Fees	0	412	0	1,900	2,000	2,000	0.00
153-000-53-5-11-10	Part-time/Temporary	40	(1,508)	0	0	0	0	0.00
153-000-53-5-11-25	Program Salaries-Reg/Bldg Sup	2,994	3,638	7,008	3,750	7,008	0	0.00
153-000-53-5-15-10	WRS Retirement	2	0	0	0	0	0	0.00
153-000-53-5-15-15	FICA	232	278	536	287	536	0	0.00
153-000-53-5-30-40	Public Notices/Advertising	676	96	1,000	300	1,000	0	0.00
153-000-53-5-39-70	Fund Raising Supplies & Exp	7,663	7,874	7,740	5,660	7,740	0	0.00

VILLAGE OF BROWN DEER
RECREATION PROGRAM FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
153-000-53-5-39-75	Miscellaneous Supplies & Expen	0	1,025	0	100	0	0	0.00
153-541-53-5-11-25	Program Salaries-Adult Sport	2,899	2,467	3,412	2,800	3,412	0	0.00
153-541-53-5-15-15	FICA	220	189	261	214	261	0	0.00
153-541-53-5-39-70	Program Supplies & Expenses	1,135	989	1,725	1,100	1,725	0	0.00
153-542-53-5-11-25	Program Salaries-Adult Inst	14,552	12,573	16,792	14,255	16,792	0	0.00
153-542-53-5-15-15	FICA	1,119	960	1,252	1,091	1,252	0	0.00
153-542-53-5-39-70	Program Supplies & Expenses	1,188	1,674	285	600	285	0	0.00
153-543-53-5-11-25	Program Salaries-Youth Inst	21,853	32,239	34,702	32,578	34,702	0	0.00
153-543-53-5-15-15	FICA	1,687	2,476	2,415	2,492	2,415	0	0.00
153-543-53-5-38-30	Donation Expenditures	0	277	0	0	0	0	0.00
153-543-53-5-39-70	Program Supplies & Expenses	9,866	7,075	5,624	4,200	5,624	0	0.00
153-544-53-5-11-25	Program Salaries-Comm Prog	1,049	1,280	1,728	1,277	1,728	0	0.00
153-544-53-5-15-15	FICA	80	98	132	98	132	0	0.00
153-544-53-5-39-70	Program Supplies & Expenses	77	1,467	300	95	300	0	0.00
153-545-53-5-11-25	Program Salaries-Aquatic	11,643	11,223	16,395	10,848	16,395	0	0.00
153-545-53-5-15-15	FICA	891	859	1,251	829	1,251	0	0.00
153-545-53-5-39-70	Program Supplies & Expenses	1,647	1,822	1,080	687	1,080	0	0.00
153-546-53-5-11-25	Program Salaries-Senior	0	0	3,608	0	3,608	0	0.00
153-546-53-5-15-15	FICA	0	0	278	0	278	0	0.00
153-546-53-5-39-70	Program Supplies & Expenses	25	78	100	1,580	2,100	2,000	2,000.00
153-547-53-5-11-25	Program Salaries - Comm Ctr	0	0	0	500	1,200	1,200	0.00
153-547-53-5-15-15	FICA	0	0	0	39	92	92	0.00
153-547-53-5-39-70	Program Supplies & Expenses	0	5,542	0	1,000	1,000	1,000	0.00
153-547-53-5-39-75	Miscellaneous Supplies & Expen	0	3,594	0	0	0	0	0.00
153-547-53-5-80-10	New/Replace Equipment	0	17,325	0	0	0	0	0.00
TOTAL APPROPRIATIONS		81,538	116,022	107,624	88,280	113,916	6,292	5.85

VILLAGE OF BROWN DEER
RECREATION PROGRAM FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 153		2,312	919	3,790	4,707	2,438	1,352	(35.67)
BEGINNING FUND BALANCE		42,749	45,062	45,982	45,982	50,689	4,707	10.24
ENDING FUND BALANCE		45,061	45,981	49,772	50,689	53,127	3,355	6.74

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

July 4th Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

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

DEPARTMENT ACTIVITY MEASURES:

Activity	2011	2012 Est.	2013	2014	2014	2015
	Actual	Actual	Actual	Budget	Actual	Budget
Raffle tickets sold	2607	2334	1707	2700	2170	2700
Fireworks duration	30 Min	30 Min	30 Min	30 Min	29 Min	30 Min
Parade units	63	59	57	60	47	55
Volunteers participating	77	75	68	80	80	65

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2009	2010	2011	2012	2013	2014
Cost per capita	Operating costs	\$ 2.23	\$ 2.08	\$ 3.03	\$ 3.16	\$ 3.16	\$ 3.16

OBJECTIVES ACCOMPLISHED IN 2014:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ 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 2015 budget revenues and expenditure will be the same as the 2014 budget. Staff is working with the Kass family to fund the 2015 fireworks show for the amount of 16,000.00.

VILLAGE OF BROWN DEER

JULY 4TH FUND

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 154 - 4th of July Fund								
ESTIMATED REVENUES								
154-000-67-4-41-10	4th of July Sales	5,623	7,372	8,800	7,017	8,000	(800)	(9.09)
154-000-67-4-41-20	Raffle Ticket Sales	2,334	1,707	2,500	2,170	2,500	0	0.00
154-000-67-4-41-30	Bingo Card Sales	0	0	0	1,273	1,300	1,300	0.00
154-000-81-4-00-10	Investment Interest	202	12	0	138	0	0	0.00
154-000-82-4-00-50	Miscellaneous Revenue	0	0	450	0	450	0	0.00
154-000-85-4-54-10	Donations - 4th of July	28,250	29,429	29,000	28,136	29,000	0	0.00
TOTAL ESTIMATED REVENUES		36,409	38,520	40,750	38,734	41,250	500	1.23
APPROPRIATIONS								
154-000-53-5-11-25	Program Salaries-4th of July	316	0	923	0	923	0	0.00
154-000-53-5-15-15	FICA	24	0	77	0	77	0	0.00
154-000-53-5-20-40	Printing Services	2,079	2,734	2,500	2,347	2,500	0	0.00
154-000-53-5-39-70	Program Supplies & Expenses	9,745	7,889	9,000	7,048	9,000	0	0.00
154-000-53-5-40-10	Fireworks	16,000	16,000	16,000	16,000	16,000	0	0.00
154-000-53-5-40-15	Parade & Awards	7,120	5,208	6,200	5,023	6,200	0	0.00
154-000-53-5-40-20	Entertainment	1,070	1,485	1,700	1,193	1,700	0	0.00
154-000-53-5-40-25	Raffle Supplies & Expenses	625	625	625	625	640	15	2.40
154-000-53-5-40-30	Bingo Supplies & Expenses	0	0	0	448	0	0	0.00
154-000-53-5-40-50	Misc/Transfer to Reserves	210	0	0	0	0	0	0.00
154-000-53-5-51-50	Insurance Expense	1,407	1,479	1,500	944	1,500	0	0.00
TOTAL APPROPRIATIONS		38,596	35,420	38,525	33,628	38,540	15	0.04
NET OF REVENUES/APPROPRIATIONS - FUND 154		(2,187)	3,100	2,225	5,106	2,710	(485)	21.80

VILLAGE OF BROWN DEER

JULY 4TH FUND

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
BEGINNING FUND BALANCE		25,802	23,615	26,715	26,715	31,821	5,106	19.11
ENDING FUND BALANCE		23,615	26,715	28,940	31,821	34,531	5,591	19.32

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2015 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 2015 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
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	PCT CHANGE
ESTIMATED REVENUES								
	Street Lighting	32,202	38,553	36,642	36,644	34,989	(1,653)	(0)
	Investment Interest	1,545	190	410	950	650	240	1
	Miscellaneous Revenue	0	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		33,747	38,743	37,052	37,594	35,639	(1,413)	(0)
APPROPRIATIONS								
	Natural Gas/Electric Service	19,200	21,065	13,139	18,099	22,123	8,984	1
	Street Lighting Maint Services	6,953	7,316	20,504	20,505	9,864	(10,640)	(1)
	Administration Services	5,889	3,293	3,293	3,293	3,293	0	0
TOTAL APPROPRIATIONS		32,042	31,674	36,936	41,897	35,280	(1,656)	(0)
NET OF REVENUES/APPROPRIATIONS		1,705	7,069	116	(4,303)	359	243	2
BEGINNING FUND BALANCE		175,525	175,982	183,344	183,344	182,512	(832)	(0)
ENDING FUND BALANCE		175,983	183,344	183,753	179,405	183,164	(589)	(0)

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 170 - BD Business Park Street Light Fund								
ESTIMATED REVENUES								
170-000-24-4-00-10	Street Lighting	4,217	4,755	6,722	6,722	5,376	(1,346)	(20.02)
170-000-81-4-00-10	Investment Interest	339	40	100	100	100	0	0.00
TOTAL ESTIMATED REVENUES		4,556	4,795	6,822	6,822	5,476	(1,346)	(19.73)
APPROPRIATIONS								
170-000-34-5-22-10	Natural Gas/Electric Service	2,686	2,950	3,520	3,521	3,148	(372)	(10.57)
170-000-34-5-23-30	Street Lighting Maint Services	2,601	2,083	2,702	2,702	1,728	(974)	(36.05)
170-000-34-5-26-75	Administration Services	793	500	500	500	500	0	0.00
TOTAL APPROPRIATIONS		6,080	5,533	6,722	6,723	5,376	(1,346)	(20.02)
NET OF REVENUES/APPROPRIATIONS - FUND 170		(1,524)	(738)	100	99	100	0	0.00
BEGINNING FUND BALANCE		39,392	37,867	37,129	37,129	37,228	99	0.27
ENDING FUND BALANCE		37,868	37,129	37,229	37,228	37,328	99	0.27

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 171 - Kildeer Court Street Lighting Fund								
ESTIMATED REVENUES								
171-000-24-4-00-10	Street Lighting	2,484	3,528	3,710	3,710	3,057	(653)	(17.60)
171-000-81-4-00-10	Investment Interest	475	63	150	150	150	0	0.00
TOTAL ESTIMATED REVENUES		2,959	3,591	3,860	3,860	3,207	(653)	(16.92)
APPROPRIATIONS								
171-000-34-5-22-10	Natural Gas/Electric Service	697	823	2,435	2,435	1,728	(707)	(29.03)
171-000-34-5-23-30	Street Lighting Maint Services	228	609	775	775	829	54	6.97
171-000-34-5-26-75	Administration Services	1,120	500	500	500	500	0	0.00
171-000-34-5-35-40	Equip Repair/Maint Supplies	158	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		2,203	1,932	3,710	3,710	3,057	(653)	(17.60)
NET OF REVENUES/APPROPRIATIONS - FUND 171		756	1,659	150	150	150	0	0.00
BEGINNING FUND BALANCE		56,705	57,461	59,119	59,119	59,269	150	0.25
ENDING FUND BALANCE		57,461	59,120	59,269	59,269	59,419	150	0.25

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 172 - Opus North Street Lighting Fund								
ESTIMATED REVENUES								
172-000-24-4-00-10	Street Lighting	3,286	3,374	3,178	3,178	3,209	31	0.98
172-000-81-4-00-10	Investment Interest	211	29	75	200	100	25	33.33
TOTAL ESTIMATED REVENUES		3,497	3,403	3,253	3,378	3,309	56	1.72
APPROPRIATIONS								
172-000-34-5-22-10	Natural Gas/Electric Service	1,635	2,543	1,228	0	1,481	253	20.60
172-000-34-5-23-30	Street Lighting Maint Services	228	448	1,450	0	1,228	(222)	(15.31)
172-000-34-5-26-75	Administration Services	1,111	500	500	0	500	0	0.00
172-000-34-5-35-40	Equip Repair/Maint Supplies	(2,600)	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		374	3,491	3,178	0	3,209	31	0.98
NET OF REVENUES/APPROPRIATIONS - FUND 172		3,123	(88)	75	3,378	100	(25)	33.33
BEGINNING FUND BALANCE		24,581	27,705	27,616	27,616	30,994	3,378	12.23
ENDING FUND BALANCE		27,704	27,617	27,691	30,994	31,094	3,403	12.29

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 173 - Park Plaza Street Lighting Fund								
ESTIMATED REVENUES								
173-000-24-4-00-10	Street Lighting	15,915	20,764	16,155	16,157	16,827	672	4.16
173-000-81-4-00-10	Investment Interest	159	12	50	200	100	50	100.00
TOTAL ESTIMATED REVENUES		16,074	20,776	16,205	16,357	16,927	722	4.46
APPROPRIATIONS								
173-000-34-5-22-10	Natural Gas/Electric Service	12,069	11,654	3,041	8,000	12,588	9,547	313.94
173-000-34-5-23-30	Street Lighting Maint Services	2,104	3,036	12,614	12,614	3,737	(8,877)	(70.37)
173-000-34-5-26-75	Administration Services	793	500	500	500	500	0	0.00
173-000-34-5-35-40	Equip Repair/Maint Supplies	3,851	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		18,817	15,190	16,155	21,114	16,825	670	4.15
NET OF REVENUES/APPROPRIATIONS - FUND 173		(2,743)	5,586	50	(4,757)	102	(52)	104.00
BEGINNING FUND BALANCE		13,197	10,454	16,040	16,040	11,283	(4,757)	(29.66)
ENDING FUND BALANCE		10,454	16,040	16,090	11,283	11,385	(4,705)	(29.24)

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 174 - North Arbon Drive Street Lighting Fund								
ESTIMATED REVENUES								
174-000-24-4-00-10	Street Lighting	3,612	3,678	4,033	4,033	3,994	(39)	(0.97)
174-000-81-4-00-10	Investment Interest	271	34	0	200	100	100	0.00
TOTAL ESTIMATED REVENUES		3,883	3,712	4,033	4,233	4,094	61	1.51
APPROPRIATIONS								
174-000-34-5-22-10	Natural Gas/Electric Service	1,957	2,190	1,443	1,443	2,266	823	57.03
174-000-34-5-23-30	Street Lighting Maint Services	443	448	2,090	2,091	1,228	(862)	(41.24)
174-000-34-5-26-75	Administration Services	1,269	500	500	500	500	0	0.00
174-000-34-5-35-40	Equip Repair/Maint Supplies	300	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		3,969	3,138	4,033	4,034	3,994	(39)	(0.97)
NET OF REVENUES/APPROPRIATIONS - FUND 174		(86)	574	0	199	100	(100)	0.00
BEGINNING FUND BALANCE		31,307	31,220	31,795	31,795	31,994	199	0.63
ENDING FUND BALANCE		31,221	31,794	31,795	31,994	32,094	299	0.94

VILLAGE OF BROWN DEER
STREET LIGHTING FUNDS
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 175 - BD Corporate Park Street Lighting Fund								
ESTIMATED REVENUES								
175-000-24-4-00-10	Street Lighting	2,688	2,454	2,844	2,844	2,526	(318)	(11.18)
175-000-81-4-00-10	Investment Interest	101	12	35	100	100	65	185.71
TOTAL ESTIMATED REVENUES		2,789	2,466	2,879	2,944	2,626	(253)	(8.79)
APPROPRIATIONS								
175-000-34-5-22-10	Natural Gas/Electric Service	829	905	1,472	1,472	912	(560)	(38.04)
175-000-34-5-23-30	Street Lighting Maint Services	114	692	873	873	1,114	241	27.61
175-000-34-5-26-75	Administration Services	914	500	500	500	500	0	0.00
TOTAL APPROPRIATIONS		1,857	2,097	2,845	2,845	2,526	(319)	(11.21)
NET OF REVENUES/APPROPRIATIONS - FUND 175		932	369	34	99	100	(66)	194.12
BEGINNING FUND BALANCE		10,343	11,275	11,645	11,645	11,744	99	0.85
ENDING FUND BALANCE		11,275	11,644	11,679	11,744	11,844	165	1.41

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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.

In April of 2013, the Village of Brown Deer received a final donation check from the Naomi Strehlow Administrative Trust in the amount of \$40,828. Again half of the money (\$20,414) was designated for the Park and Recreation Department for summer youth programs and the other half (\$20,414) was designated for the Village Library's summer reading program.

VILLAGE OF BROWN DEER

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 180 - Strehlow Donation Fund								
ESTIMATED REVENUES								
180-000-85-4-10-10	Donation Revenue Park & Rec	33,000	20,414	0	0	0	0	0.00
180-000-85-4-20-10	Donation Revenue Library	33,000	20,414	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		66,000	40,828	0	0	0	0	0.00
APPROPRIATIONS								
180-000-51-5-39-11	Donation Expense Library	890	2,669	0	0	0	0	0.00
180-000-52-5-39-10	Donation Expense Park & Rec	0	3,533	0	0	0	0	0.00
TOTAL APPROPRIATIONS		890	6,202	0	0	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 180		65,110	34,626	0	0	0	0	0.00
BEGINNING FUND BALANCE		0	65,110	99,735	99,735	99,735	0	0.00
ENDING FUND BALANCE		65,110	99,736	99,735	99,735	99,735	0	0.00

DEBT SERVICE FUND

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2015
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2014 and 2015 payments and ending balances by funding source (tax levy, Water, Sanitary Sewer, Storm Water or Tax Incremental Financing District).
- ✚ Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source, financed by the Debt Service Fund, or Utilities.
- ✚ Debt Repayment Schedules – By Debt Issue – TIF Debt Issues: shows the repayment schedule for each TIF related borrowing.

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

General Obligation Promissory Notes – 2006

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

General Obligation Capital Improvement Bonds – 2006

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

Taxable General Obligation Community Development Bonds – 2006

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

Taxable General Obligation Community Development Bonds – 2007

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Debt Service Fund

General Obligation Corporate Purpose Bonds – 2008

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

General Obligation Corporate Purpose Bonds – 2010

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

Taxable General Obligation Refunding Bonds – 2011

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

State Trust Fund Loan – 2011

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

General Obligation Promissory Notes – 2011

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

General Obligation Refunding Bonds – 2012

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

General Obligation Promissory Notes – 2012

These notes were used for street improvements, water system and sanitary sewer improvements, and capital equipment.

State Trust Fund Loan – 2012

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

Taxable General Obligation Refunding Bonds – 2012

These will refund the \$5.580m of Taxable GO Bonds from 2006 and the \$1.1m in State Trust Fund Loan from 2001.

General Obligation Corporate Purpose Bonds – 2014

These bonds were issued to finance the street improvement projects, parks and public grounds projects, water system projects, storm water and sanitary sewer projects.

VILLAGE OF BROWN DEER

DEBT SERVICE FUND

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 210 - Debt Service Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
210-000-11-4-00-10	General Property Taxes	835,004	834,181	813,655	813,655	815,842	2,187	0.27
Totals for dept 000-11-TAXES		835,004	834,181	813,655	813,655	815,842	2,187	0.27
Dept 000-81-INTEREST INCOME								
210-000-81-4-00-10	Investment Interest	5,743	577	300	600	500	200	66.67
Totals for dept 000-81-INTEREST INCOME		5,743	577	300	600	500	200	66.67
Dept 000-91								
210-000-91-4-00-10	Bond Proceeds	400,000	0	0	0	0	0	0.00
210-000-91-4-00-60	Premium on debt issuance	9,656	0	0	0	0	0	0.00
Totals for dept 000-91-		409,656	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,250,403	834,758	813,955	814,255	816,342	2,387	0.29

APPROPRIATIONS

Dept 000-81-INTEREST INCOME

210-000-81-5-01-10	Principal - 2001 GO Cap Imp Bo	490,000	0	0	0	0	0	0.00
210-000-81-5-06-20	Principal - 2006 GO Bonds	25,000	25,000	30,000	30,000	30,000	0	0.00
210-000-81-5-06-30	Principal - 2006 GO Prom Notes	160,000	165,000	170,000	170,000	180,000	10,000	5.88
210-000-81-5-08-10	Principal - 2008 Taxable Refun	145,000	155,000	0	0	0	0	0.00
210-000-81-5-09-10	PRINCIPAL - 2009 GO Ref Bonds	74,400	75,620	84,157	84,157	0	(84,157)	(100.00)
210-000-81-5-10-10	Principal - 2010 GO Bonds	43,025	44,370	71,261	71,261	73,950	2,689	3.77
210-000-81-5-10-11	Principal - 2011 Taxable Refun	40,000	50,000	50,000	50,000	55,000	5,000	10.00

VILLAGE OF BROWN DEER

DEBT SERVICE FUND

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
210-000-81-5-10-12	Principal - 2011 GO Corp Purp	0	0	50,000	50,000	80,000	30,000	60.00
210-000-81-5-10-13	Principal-2011 State Trust Fund Loan	0	64,764	68,497	68,497	70,723	2,226	3.25
210-000-81-5-10-14	Principal-2012 GO Refunding Bonds	0	97,237	99,448	99,448	99,448	0	0.00
210-000-81-5-10-15	Principal - 2012 State Trust Fund Loan	0	35,600	36,412	36,412	91,634	55,222	151.66
Totals for dept 000-81-INTEREST INCOME		977,425	712,591	659,775	659,775	680,755	20,980	3.18

Dept 000-82-MISCELLANEOUS REVENUE

210-000-82-5-00-10	Issuance Costs	12,111	0	0	0	0	0	0.00
210-000-82-5-01-10	Interest - 2001 GO Cap Imp Bon	12,332	0	0	0	0	0	0.00
210-000-82-5-06-20	Interest - 2006 GO Bonds	13,170	12,170	11,070	11,070	9,870	(1,200)	(10.84)
210-000-82-5-06-30	Interest - 2006 GO Prom Notes	29,640	23,465	17,100	17,100	10,450	(6,650)	(38.89)
210-000-82-5-08-10	Interest - 2008 Taxable Refund	9,865	3,410	0	0	0	0	0.00
210-000-82-5-09-10	INTEREST - 2009 GO Ref Bonds	4,738	3,049	0	0	0	0	0.00
210-000-82-5-10-10	Interest - 2010 GO Bonds	64,018	63,065	62,675	62,675	59,532	(3,143)	(5.01)
210-000-82-5-10-11	Interest - 2011 Taxable Refund	28,547	19,560	18,660	18,660	17,385	(1,275)	(6.83)
210-000-82-5-10-12	Interest - 2011 GO Corp Purpos	12,338	15,279	14,778	14,778	13,378	(1,400)	(9.47)
210-000-82-5-10-13	Interest-2011 State Trust Fund Loan	0	10,630	6,898	6,898	4,672	(2,226)	(32.27)
210-000-82-5-10-14	Interest-2012 GO Refunding Bonds	3,495	7,028	5,061	5,061	3,072	(1,989)	(39.30)
210-000-82-5-10-15	Interest - 2012 State Trust Fund Loan	0	1,217	6,638	6,638	5,728	(910)	(13.71)
210-000-82-5-10-16	Interest - 2012 GO Corp Bonds	0	9,319	11,000	11,000	11,000	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		190,254	168,192	153,880	153,880	135,087	(18,793)	(12.21)

TOTAL APPROPRIATIONS	1,167,679	880,783	813,655	813,655	815,842	2,187	0.27
NET OF REVENUES/APPROPRIATIONS - FUND 210	82,724	(46,025)	300	600	500	(200)	66.67
BEGINNING FUND BALANCE	21,766	104,491	58,465	58,465	59,065	600	1.03
ENDING FUND BALANCE	104,490	58,466	58,765	59,065	59,565	800	1.36

VILLAGE OF BROWN
LIST OF OUTSTANDING DEBT
12/31/2015

Name of Debt	Issue Date	Original Amount	Funding Source	2015 Payment		Balance 12/31/2015
				Principal	Interest	
Water/Sewer/Storm/Village Bonds and Notes						
<u>GO Promissory Notes</u>	<u>4/1/2006</u>	<u>1,300,000</u>	<u>Tax Levy</u>	<u>180,000</u>	<u>10,450</u>	<u>185,000</u>
GO Corporate Purpose Bonds		545,000	Water	35,000	12,390	290,000
GO Corporate Purpose Bonds		675,000	Sewer	45,000	15,210	355,000
GO Corporate Purpose Bonds		800,000	Storm	50,000	18,135	425,000
GO Corporate Purpose Bonds		<u>415,000</u>	<u>Tax Levy</u>	<u>30,000</u>	<u>9,870</u>	<u>230,000</u>
<u>Total</u>	<u>4/1/2006</u>	<u>2,435,000</u>	<u>Total</u>	<u>160,000</u>	<u>55,605</u>	<u>1,300,000</u>
GO Corporate Purpose Bonds		371,250	Water	23,100	9,055	227,700
GO Corporate Purpose Bonds		337,500	Sewer	21,000	8,233	207,000
GO Corporate Purpose Bonds		<u>416,250</u>	<u>Storm</u>	<u>25,900</u>	<u>10,152</u>	<u>255,300</u>
<u>Total</u>	<u>4/3/2008</u>	<u>1,125,000</u>	<u>Total</u>	<u>70,000</u>	<u>27,440</u>	<u>690,000</u>
GO Corporate Purpose Bonds		1,440,000	Tax Levy	73,950	59,532	1,207,394
GO Corporate Purpose Bonds		<u>3,915,000</u>	<u>TIF #4</u>	<u>201,050</u>	<u>161,856</u>	<u>3,282,606</u>
<u>Total</u>	<u>4/5/2010</u>	<u>5,355,000</u>	<u>Total</u>	<u>275,000</u>	<u>221,388</u>	<u>4,490,000</u>
<u>GO Corp Refunding</u>	<u>5/9/2011</u>	<u>625,000</u>	<u>Tax Levy</u>	<u>55,000</u>	<u>17,385</u>	<u>430,000</u>
GO Promissory Notes		610,000	Water	80,000	13,378	455,000
GO Promissory Notes		190,000	Sewer	25,000	12,950	145,000
GO Promissory Notes		<u>630,000</u>	<u>Tax Levy</u>	<u>10,000</u>	<u>4,089</u>	<u>570,000</u>
<u>Total</u>	<u>12/12/2011</u>	<u>1,430,000</u>	<u>Total</u>	<u>115,000</u>	<u>30,417</u>	<u>1,170,000</u>
GO Refunding Bonds		400,000	Tax Levy	99,448	3,072	103,867
GO Refunding Bonds		<u>505,000</u>	<u>Storm</u>	<u>125,552</u>	<u>3,878</u>	<u>131,133</u>
<u>Total</u>	<u>4/23/2012</u>	<u>905,000</u>	<u>Total</u>	<u>225,000</u>	<u>6,950</u>	<u>235,000</u>
GO Promissory Notes		510,000	Water	20,000	9,548	450,000
GO Promissory Notes		305,000	Sewer	10,000	5,673	270,000
GO Promissory Notes		<u>550,000</u>	<u>Tax Levy</u>	<u>-</u>	<u>11,000</u>	<u>550,000</u>
<u>Total</u>	<u>11/26/2012</u>	<u>1,365,000</u>	<u>Total</u>	<u>30,000</u>	<u>26,220</u>	<u>1,270,000</u>
GO Corp Bonds		300,000	Water	15,000	6,878	285,000
GO Corp Bonds		<u>1,950,000</u>	<u>Storm</u>	<u>115,000</u>	<u>44,050</u>	<u>1,835,000</u>

Name of Debt	Issue Date	Original Amount	Funding Source	2015 Payment		Balance 12/31/2015
				Principal	Interest	
GO Corp Bonds		125,000	Sewer	5,000	2,815	120,000
GO Corp Bonds		2,025,000	Levy	-	48,186	2,025,000
Total	10/27/2014	4,400,000	Total	135,000	101,929	4,265,000

State Trust Fund Loans:

State Trust Fund Loan	12/20/2011	277,000	Tax Levy	70,723	4,672	73,015
State Trust Fund Loan	11/26/2012	301,122	Tax Levy	91,634	5,728	137,476

Tax Incremental Financing District Debt:

Taxable GO Bonds		1,775,000	TIF #2	125,000	10,588	130,000
Taxable GO Bonds		3,805,000	TIF #3	180,000	15,400	190,000
Total	9/29/2006	5,580,000	Total	305,000	25,988	320,000

Taxable GO Comm Devel Bond	5/7/2007	3,355,000	TIF #2	240,000	119,515	2,075,000
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GO Refunding Bonds		1,270,000	TIF #2	35,000	24,325	1,150,000
GO Refunding Bonds		3,035,000	TIF #3	50,000	67,898	2,860,000
GO Refunding Bonds		1,040,000	TIF #4	55,000	21,823	855,000
Total	11/26/2012	5,345,000	Total	140,000	114,045	4,865,000

Total				\$ 2,092,357	\$ 767,731	\$ 21,505,491
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Total Water				\$ 173,100	\$ 51,248	\$ 1,707,700
Total Sewer				106,000	44,880	1,097,000
Total Storm				316,452	76,215	2,646,433
Total Tax Levy				610,755	173,984	5,511,752
Total TIF #2				400,000	154,428	3,355,000
Total TIF #3				230,000	83,298	3,050,000
Total TIF #4				256,050	183,679	4,137,606
Total Debt Service Payments				\$ 2,092,357	\$ 767,731	\$ 21,505,491
				\$ -	\$ -	\$ -

Village of Brown Deer

Existing Debt Service Payments

Calendar Year	TOTAL DEBT SERVICE REQUIREMENTS			OFFSETTING REVENUES							BABs SUBSIDY	NET DEBT SERVICE
	PRINCIPAL	INTEREST	TOTAL	WATER 06 BONDS 08 BONDS 09 BONDS 11 BONDS 12 BONDS 14 BONDS	SEWER 06 BONDS 08 BONDS 09 BONDS 11 BONDS 12 BONDS 14 BONDS	STORM 01 BONDS 06 BONDS 08 BONDS 09 BONDS 12 BONDS 14 BONDS	CAP INT 06 BONDS 06 NOTES	TID 2 06 BONDS 07 BONDS 12 BONDS	TID 3 06 BONDS 12 BONDS	TID 4 09 STFL 10 BONDS 12 BONDS		
2014	\$2,154,909	\$736,093	\$2,891,002	(\$199,060)	(\$141,613)	(\$424,668)	\$0	(\$559,555)	(\$313,923)	(\$352,579)	(\$80,207)	\$819,399
2015	\$2,092,357	\$767,732	\$2,860,089	(\$172,508)	(\$126,467)	(\$391,068)	\$0	(\$554,428)	(\$313,298)	(\$353,345)	(\$77,486)	\$871,490
2016	\$2,150,838	\$701,507	\$2,852,345	(\$169,863)	(\$128,819)	(\$396,774)	\$0	(\$548,485)	(\$312,123)	(\$353,549)	(\$74,279)	\$868,454
2017	\$1,864,654	\$631,814	\$2,496,468	(\$176,260)	(\$130,695)	(\$264,421)	\$0	(\$553,905)	(\$313,898)	(\$358,192)	(\$70,636)	\$628,462
2018	\$1,910,000	\$569,888	\$2,479,888	(\$182,148)	(\$132,233)	(\$257,676)	\$0	(\$555,640)	(\$308,898)	(\$357,244)	(\$66,502)	\$619,548
2019	\$1,985,000	\$505,426	\$2,490,426	(\$182,778)	(\$128,633)	(\$260,726)	\$0	(\$556,465)	(\$313,798)	(\$355,925)	(\$62,055)	\$630,047
2020	\$2,040,000	\$437,659	\$2,477,659	(\$183,144)	(\$134,813)	(\$258,463)	\$0	(\$551,275)	(\$313,548)	(\$354,343)	(\$57,388)	\$624,686
2021	\$2,115,000	\$367,075	\$2,482,075	(\$178,465)	(\$135,738)	(\$261,520)	\$0	(\$554,688)	(\$317,804)	(\$357,233)	(\$52,346)	\$624,282
2022	\$2,095,000	\$294,980	\$2,389,980	(\$173,793)	(\$131,565)	(\$264,845)	\$0	(\$556,738)	(\$321,504)	(\$354,616)	(\$46,946)	\$539,975
2023	\$1,205,000	\$239,408	\$1,444,408	(\$129,868)	(\$73,475)	(\$189,419)	\$0	\$0	(\$324,684)	(\$356,430)	(\$41,098)	\$329,434
2024	\$1,130,000	\$201,809	\$1,331,809	(\$92,445)	(\$42,099)	(\$155,984)	\$0	\$0	(\$322,095)	(\$357,566)	(\$34,867)	\$326,753
2025	\$1,165,000	\$163,716	\$1,328,716	(\$95,578)	(\$41,295)	(\$157,975)	\$0	\$0	(\$323,780)	(\$353,173)	(\$28,346)	\$328,570
2026	\$1,050,000	\$126,519	\$1,176,519	(\$93,534)	(\$40,446)	(\$159,588)	\$0	\$0	(\$324,720)	(\$353,197)	(\$22,771)	\$182,263
2027	\$755,000	\$95,639	\$850,639	(\$96,393)	(\$39,574)	(\$155,963)	\$0	\$0	\$0	(\$357,442)	(\$18,193)	\$183,075
2028	\$785,000	\$67,108	\$852,108	(\$99,011)	(\$38,659)	(\$156,900)	\$0	\$0	\$0	(\$355,964)	(\$13,324)	\$188,250
2029	\$730,000	\$37,445	\$767,445	(\$96,391)	(\$37,675)	(\$157,325)	\$0	\$0	\$0	(\$280,131)	(\$8,148)	\$187,775
2030	\$370,000	\$13,593	\$383,593	(\$74,010)	(\$31,753)	\$0	\$0	\$0	\$0	(\$275,090)	(\$2,741)	\$0
2031	\$100,000	\$2,838	\$102,838	(\$71,920)	(\$30,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2032	\$55,000	\$688	\$55,688	(\$35,438)	(\$20,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$25,752,758</u>	<u>\$5,960,935</u>	<u>\$31,713,693</u>	<u>(\$2,502,603)</u>	<u>(\$1,586,716)</u>	<u>(\$3,913,313)</u>	<u>\$0</u>	<u>(\$4,991,178)</u>	<u>(\$4,124,069)</u>	<u>(\$5,886,020)</u>	<u>(\$757,333)</u>	<u>\$7,952,461</u>

**Callable
Maturities**

CAPITAL PROJECTS FUNDS

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Capital Project Fund

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

Capital Improvement Fund:

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

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

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

**VILLAGE OF BROWN DEER
CAPITAL PROJECTS FUND SUMMARY
2015 BUDGET**

Account Name	2012 Actual	2013 Actual	2014 Amended Budget	2014 Est. Actual	2015 Adopted Budget	Change from 2014 Budget	Chg %
Revenues							
Tax Levy	\$ 1,896,792	\$ 1,716,659	\$ 1,784,242	\$ 1,725,684	\$ 1,758,607	\$ (25,635)	-1%
Special Assessments	-	1,281	-	-	-	-	0%
State & Federal Revenue	7,256	87,055	4,557	139,820	601,326	596,769	13096%
Other Municipalities	12,500	34,350	12,000	-	12,000	-	0%
Interest Income	34,542	(1,408)	13,500	13,000	17,000	3,500	26%
Other Revenue	29,010	1,251,232	-	40,400	400	400	0%
Debt Proceeds	6,345,508	78,543	1,660,000	589,411	998,675	(661,325)	-40%
Transfers in	-	-	-	-	-	-	100%
Total Revenues	\$ 8,325,608	\$ 3,167,712	\$ 3,474,299	\$ 2,508,315	\$ 3,388,008	\$ (86,291)	-2%
Expenditures							
General Gov't Capital	270,866	51,440	130,700	69,042	71,750	(58,950)	-45%
Public Safety Capital	669,771	346,201	462,052	396,984	370,667	(91,385)	-20%
Public Works Capital	478,250	481,684	1,787,700	730,413	1,714,348	(73,352)	-4%
Spec. Rev. Funds Capital	138,718	18,174	135,000	80,185	349,209	214,209	159%
Professional Services	59,080	93,121	16,000	43,899	16,000	-	0%
Administrative Charge	423,224	422,229	407,512	424,607	418,963	11,451	3%
TIF Projects	244,930	2,865,414	5,000	62,000	5,000	-	0%
Misc. Expenditures	160,346	(99,500)	-	4,683	-	-	0%
Principal on long-term debt	4,944,061	1,863,466	853,739	853,739	886,050	32,311	4%
Interest on long-term debt	666,837	475,203	458,942	332,218	421,406	(37,536)	-8%
Total Expenditures	\$8,056,083	\$6,517,432	\$4,256,645	\$2,997,770	\$4,253,393	(\$3,252)	0%
Revenues Over/(Under) Expenditures	\$ 269,525	\$ (3,349,720)	\$ (782,346)	\$ (489,455)	\$ (865,385)		
Beginning Fund Balance	\$3,321,423	\$431,870	\$410,461	\$410,461	\$413,678		
Ending Fund Balance	\$3,097,752	\$240,000	\$220,000	\$220,000	\$230,000		

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2015 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2015 Budget
- ✚ 2014 and 2015 Budget Project Detail: lists each project budgeted for in 2014 and 2015 along with funding

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

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

In order to identify the projects to be budgeted in 2014, the Village undertook a five year capital plan. The goal of the five year plan was to determine the Village's long term capital needs and a funding plan to accommodate those needs. The plan recognizes that the Village's annual need for capital expenditures exceeds the current annual funding streams and outlines a ten year plan to meet these needs. The plan called for a 3% increase to the Village's capital tax levy every year since 2014. From 2014 going forward the tax levy will remain the same unless there is a change at the State level and property tax limits are changed.

Capital Planning Process

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

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

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

Non-Debt Financed Purchase Requests

Non-debt financed purchase requests can be thought of as falling into one of three categories annually recurring, smaller dollar purchases or shorter lived assets. The Village desires to finance those purchases, which recur annually through annual revenues rather than

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Capital Project Fund

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. The full listing of purchase requests falling into this category.

Storm Water, Sanitary Sewer and Water Utility Purchase Requests

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

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

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

This plan uses a combination of reserves on hand 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 \$670,454 at the end of 2014. 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. 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 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.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Capital Project Fund

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 2015 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, 2015, the Village's total general obligation debt was at \$23,597,849. 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 2015 budget by necessity focuses on capital expenditures planned for 2015. 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 2015 PROJECTS:

- ✚ Village Hall – Building Improvement – Remodel of the Village Board room to include new lighting and ceiling. ADA remodel to the snack counter and mail center.
- ✚ Village Hall Computer Equipment – Information Technology Upgrades and Improvements: The Village is looking at going to a paperless document management system and a new geographic information system (GIS).
- ✚ Police Department Equipment – Vehicles: The project consists of purchasing of marked and unmarked squad cars (vehicles that meet police vehicle specifications). Replace older marked and unmarked police vehicles in order to maintain serviceability, reasonable maintenance expenses and reliability. Based upon past experience with vehicles used by the police department, squad car dependability significantly diminishes after 3 years for marked squad cars and 4 years for unmarked squad cars. The 2015 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 Department was formed on January 1, 1995 by a cooperative agreement with the Villages of Bayside, Fox Point, River Hills, Shorewood, and White Fish Bay and the City of Glendale. The Department was formed in order to operate more economically by sharing staff, equipment, and resources than each individual department could. As a part of this agreement, the Village is responsible for making payments for debt service and capital purchases.

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Capital Project Fund

- ✦ Department of Public Works – Patrol Truck 1-ton (2yd) Salter. The department needs to replace the current 1-ton (2yd) patrol truck which was last purchased in 2005. This is an “all purposed” vehicles and used in all divisions of Public Works.
- ✦ 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 –Bradley Road Median Reconstruction: 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.
- ✦ Street Rehabilitation – N. 60th Street Reconstruction: 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 anticipates receiving a grant for this project in the amount of \$534,673.
- ✦ Park – Badger Meter Park: This proposal calls for the creation of a canoe launch park.

BUDGET SUMMARY:

- ✦ The 2015 tax levy for capital project will remain the same as in 2014.

**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	372,000	8,119	17,580	88,000	485,700	819,842	(334,142)	670,454
2015	372,000	6,040	13,409	-	391,449	767,341	(375,892)	294,562
2016	372,000	16,580	5,891	-	394,471	732,865	(338,394)	(43,831)
2017	372,000	252,725	(877)	-	623,848	698,828	(74,980)	(118,812)
2018	372,000	261,423	(2,376)	4,500	635,547	712,805	(77,257)	(196,069)
2019	372,000	190,382	(3,921)	4,500	562,960	727,061	(164,100)	(360,169)
2020	372,000	200,667	(7,203)	4,500	569,964	741,602	(171,638)	(531,807)
2021	372,000	211,882	(10,636)	4,500	577,746	756,434	(178,688)	(710,495)
2022	372,000	312,623	(14,210)	4,500	674,913	771,563	(96,649)	(807,144)
2023	372,000	429,201	-	4,500	805,701	786,994	18,707	(788,437)
2024	372,000	429,201	(16,143)	4,500	789,558	786,994	2,564	(804,580)

Notes:

- 1 Under this plan the Tax Levy for Capital Purchases would not increased by 3% annually beginning in 2014.
- 2 Annualized expenditures are taken from the list of non-debt financed purchase requests for 2013 - 2017 and increase by 2% thereafter.
- 3 Available debt service is determined by the decrease in debt service levy needs based on estimated future borrowings as necessary for the bond financed capital asset purchases. Actual repayment schedules and borrowing amounts may vary, however it is projected that this tax levy not needed for debt service would be levied for capital purposes instead.
- 4 Reserves include projected ending fund balance for the North Shore Asset Sale, Capital Improvement and the Equipment Replacement funds.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Tax Levy Capital	\$ 362,108	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000
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	380,119	378,040	388,580	624,725	633,423	562,382	572,667	583,882	684,623
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	1,261,700	971,468	1,406,734	624,590	1,632,515	560,913	1,569,173	578,497	1,677,503
Expenditures										
Annual Requests	817,767	819,842	767,341	732,865	698,828	712,805	727,061	741,602	756,434	771,563
Bond Requests	4,052,000	581,000	775,000	845,000	167,000	500,000	500,000	500,000	500,000	500,000
Total Expenditures	4,869,767	1,400,842	1,542,341	1,577,865	865,828	1,212,805	1,227,061	1,241,602	1,256,434	1,271,563
Change in fund balance	(377,659)	(139,142)	(570,873)	(171,131)	(241,238)	419,711	(666,147)	327,572	(677,937)	405,940
Fund balances beginning	1,417,156	1,039,497	900,354	329,482	158,351	(82,887)	336,823	(329,324)	(1,752)	(679,690)
Fund balances ending	\$ 1,039,497	\$ 900,354	\$ 329,482	\$ 158,351	\$ (82,887)	\$ 336,823	\$ (329,324)	\$ (1,752)	\$ (679,690)	\$ (273,749)

VILLAGE OF BROWN DEER
CAPITAL IMPROVEMENT FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
Fund 320 - Capital Improvement Project Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
320-000-11-4-00-10	General Property Taxes	351,561	362,108	372,000	372,000	372,000	0	0.00
Totals for dept 000-11-TAXES		351,561	362,108	372,000	372,000	372,000	0	0.00
Dept 000-31-ACCOUNTS RECEIVALBE								
320-000-31-4-00-10	Federal Grant Revenue	0	1,281	0	0	0	0	0.00
Totals for dept 000-31-ACCOUNTS RECEIVALBE		0	1,281	0	0	0	0	0.00
Dept 000-35-STATE GRANTS								
320-000-35-4-00-10	State Grant Revenue	0	72,237	0	133,750	599,382	599,382	0.00
320-000-35-4-30-30	Other Aids	152	9,155	0	0	0	0	0.00
Totals for dept 000-35-STATE GRANTS		152	81,392	0	133,750	599,382	599,382	0.00
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-4-20-40	Other Municipalities	12,500	34,350	12,000	0	12,000	0	0.00
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		12,500	34,350	12,000	0	12,000	0	0.00
Dept 000-81-INTEREST INCOME								
320-000-81-4-00-10	Investment Interest	8,262	(2,571)	5,000	3,000	5,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		8,262	(2,571)	5,000	3,000	5,000	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
320-000-82-4-00-50	Miscellaneous Revenue	28,610	832	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		28,610	832	0	0	0	0	0.00

VILLAGE OF BROWN DEER
CAPITAL IMPROVEMENT FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
Dept 000-85-DONATIONS								
320-000-85-4-60-10	Donations - Beautification	400	400	0	400	400	400	0.00
320-000-85-4-60-20	Donations-Other	0	0	0	40,000	0	0	0.00
Totals for dept 000-85-DONATIONS		400	400	0	40,400	400	400	0.00
Dept 000-91								
320-000-91-4-00-10	Proceeds Long-Term Debt	851,122	0	1,600,000	575,500	998,675	(601,325)	(37.58)
320-000-91-4-00-30	Debt Funding Credit	22,406	21,121	0	10,161	0	0	0.00
320-000-91-4-00-60	Premium on debt issuance	4,927	0	0	0	0	0	0.00
Totals for dept 000-91-		878,455	21,121	1,600,000	585,661	998,675	(601,325)	(37.58)
TOTAL ESTIMATED REVENUES		1,279,940	498,913	1,989,000	1,134,811	1,987,457	(1,543)	(0.08)
APPROPRIATIONS								
Dept 000-71								
320-000-71-5-81-10	General Gov't Equipment	130,796	16,557	5,000	35,734	17,750	12,750	255.00
320-000-71-5-82-20	Building Imprvmts-Village Hall	1,529	24,439	70,000	20,000	0	(70,000)	(100.00)
320-000-71-5-82-50	Village Hall - Computer Equip	53,142	10,444	55,700	13,308	54,000	(1,700)	(3.05)
320-000-71-5-82-60	Admin Services/Mgr Equip	85,399	0	0	0	0	0	0.00
Totals for dept 000-71-		270,866	51,440	130,700	69,042	71,750	(58,950)	(45.10)
Dept 000-72								
320-000-72-5-81-20	Police Dept. Equipment	287,488	150,637	253,050	197,056	159,988	(93,062)	(36.78)
320-000-72-5-81-25	Fire Dept. Capital	191,939	191,660	194,500	194,500	194,519	19	0.01
320-000-72-5-82-20	Building Improvmts-Pub Safety	1,800	(620)	0	0	0	0	0.00

**VILLAGE OF BROWN DEER
CAPITAL IMPROVEMENT FUND
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
320-000-72-5-82-25	Consolidated Dispatch	188,544	4,524	14,502	5,428	16,160	1,658	11.43
Totals for dept 000-72-		669,771	346,201	462,052	396,984	370,667	(91,385)	(19.78)
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-5-81-30	Public Works Equipment	126,501	95,843	148,500	140,000	157,000	8,500	5.72
320-000-73-5-82-30	Street Rehabilitation	282,711	364,839	1,580,000	575,000	1,500,848	(79,152)	(5.01)
320-000-73-5-82-31	Grant Funded Street/Sidewalk Projects	0	0	0	413	0	0	0.00
320-000-73-5-82-40	Sidewalk Projects	24,468	425	0	0	0	0	0.00
320-000-73-5-82-45	Street/Traffic Lighting	40,449	3,732	0	0	0	0	0.00
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		474,129	464,839	1,728,500	715,413	1,657,848	(70,652)	(4.09)
Dept 000-76								
320-000-76-5-81-10	Library Equipment	50,061	4,516	0	20,185	15,000	15,000	0.00
320-000-76-5-82-10	Building Improvements-Library	88,657	1,290	0	0	5,000	5,000	0.00
320-000-76-5-82-25	Park & Recreation Equip	0	12,368	135,000	60,000	10,000	(125,000)	(92.59)
320-000-76-5-82-55	Park Improvements	0	0	0	0	319,209	319,209	0.00
Totals for dept 000-76-		138,718	18,174	135,000	80,185	349,209	214,209	158.67
Dept 000-77								
320-000-77-5-82-60	Beautification Projects	1,517	16,845	59,200	15,000	56,500	(2,700)	(4.56)
Totals for dept 000-77-		1,517	16,845	59,200	15,000	56,500	(2,700)	(4.56)
Dept 000-78								
320-000-78-5-82-60	Arbon & Brown Deer Signals	2,604	0	0	0	0	0	0.00
Totals for dept 000-78-		2,604	0	0	0	0	0	0.00

Dept 000-82-MISCELLANEOUS REVENUE

**VILLAGE OF BROWN DEER
CAPITAL IMPROVEMENT FUND
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
320-000-82-5-00-10	Issuance Costs	11,441	0	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		11,441	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,569,046	897,499	2,515,452	1,276,624	2,505,974	(9,478)	(0.38)
NET OF REVENUES/APPROPRIATIONS - FUND 320		(289,106)	(398,586)	(526,452)	(141,813)	(518,517)	(7,935)	(1.51)
BEGINNING FUND BALANCE		2,025,656	1,736,550	1,337,964	1,337,964	1,196,151	(141,813)	(10.60)
ENDING FUND BALANCE		1,736,550	1,337,964	811,512	1,196,151	677,634	(133,878)	(16.50)

**VILLAGE OF BROWN DEER
CAPITAL PROJECT FUND
2014 PROJECT DETAIL
2015 BUDGET**

Project Description	Project Number	2014 Total Project Cost	Actual Costs July 2014	GO Debt	Grants & Aids	Trusts & Donations	Property Tax Levy	Fund Balance
Available Funds				\$1,000,000			\$372,000	\$1,337,964
Community Services								
Street Rehab	COMM-001	\$204,800	\$204,800	\$204,800				
Coordinated Projects	COMM-002	\$80,200	\$80,200	\$80,200				
ADA Remodel - Snack Counter	COMM-022	\$10,000	\$10,000				\$10,000	
Dean Road Modification	COMM-029	\$500,000	\$500,000					\$500,000
N. 60th Fairy Chasm - County Line	COMM-037	\$120,000	\$120,000	\$24,000	\$96,000			
County Line Rd Reconstruction	COMM-038	\$575,000	\$575,000					\$575,000
Geographic Information Sys (GIS)	COMM-039	\$30,000	\$30,000				\$30,000	
Canoe Launch/Park Acquist. & Dev.	COMM-042	\$0						
(2) Staff vehicles	COMM-044	\$40,000	\$35,734					\$40,000
Police Department								
Vehicles	PD-003	\$102,500	\$92,698				\$102,500	
Computer station upgrades	PD-004	\$5,000	\$5,000				\$5,000	
Police Small Equipment Purchase	PD-022	\$8,975	\$8,975				\$8,975	
Firearms Replacement	PD-031	\$25,000	\$12,065		\$12,750		\$12,250	
ESX Server replacement	PD-036	\$20,780	\$15,306				\$20,780	
In Squad Computers	PD-039	\$33,355	\$33,355				\$33,355	
SAN expansion	PD-041	\$41,332	\$47,235				\$41,332	
Secondary Ballistic Vests	PD-042	\$8,750	\$8,750				\$8,750	
Backup Exec Server	PD-043	\$7,358	\$5,397				\$7,358	
Fire Department								
Annual contribution for capital	FD-001	\$194,519	\$194,519	\$194,519				
Dispatch Center								
Annual contribution for capital	BS-001	\$5,428	\$5,428	\$5,428				
Manager's Office								
Paperless Document Management	MGR-007	\$13,000	\$13,000				\$13,000	
Village Board Room Remodel	MGR-010	\$50,000	\$50,000					\$50,000
Lights and ceiling remodel	MGR-011	\$8,000	\$8,840					\$8,000
Computer replacement program	MGR-001	\$5,700	\$3,862				\$5,700	
Park and Rec								
Fairy Chasm Baseball field Rehab	PR-008	\$40,000	\$40,000	\$40,000				
Pond Platform	PR-009	\$20,000	\$19,024	\$20,000				
Public Works								
Arbor day	BC-008	\$1,200	\$0				\$1,200	
Replanting Emerald Ash/ Treatment	BC-009	\$50,000	\$50,000		\$25,000		\$25,000	
All Shop Tools/Equipment	DPW-024	\$12,000	\$11,351				\$12,000	
Pick up Trucks (4)	DPW-036	\$32,500	\$17,867					\$32,500
Chipper	DPW-042	\$38,000	\$31,482					\$38,000
Software Upgrades	DPW-048	\$2,000	\$0				\$2,000	
Beautification projects	BC-3001	\$8,000	\$8,000				\$8,000	
Patrol Truck 2 yd.	DPW-1609	\$38,000	\$38,000					\$38,000
Replacement of Tilt Trailer	DPW-1611	\$5,000	\$0				\$5,000	
Light Vehicle hoist @ Muni Complex	DPW-1401	\$11,000	\$7,881				\$11,000	
Total		\$2,347,397	\$2,283,769	\$568,947	\$133,750	\$0	\$363,200	\$1,281,500
Balance			(\$63,628)	\$431,053			\$8,800	\$496,317

Project Description	Project Number	2015 Total Project Cost	GO Debt	Grants & Aids	Trusts & Donations	Property Tax Levy	Fund Balance	Unfunded Requests
Available Funds			\$1,000,000			\$372,000	#REF!	
Community Services								
Bradley Road Median Reconstruction	CS/15/01A	\$510,000	\$510,000					
N. 60th Street Reconstruction	CS/15/01B	\$945,848	\$411,175	\$534,673				
Web Based GIS	CS/15/01C	\$50,000				\$50,000		
W. Fairy Chasm Road	CS/15/02	\$35,000	\$35,000					
Crack sealing	CS/15/03	\$10,000	\$10,000					
Police Department								
2-Police Squad Cars	PD/15/01	\$92,076				\$92,076		
Network Fabric Switch	PD/15/02	\$17,000						\$17,000
Computer Station Upgrade	PD/15/03	\$4,000				\$4,000		
Taser Replacement	PD/15/04	\$10,474				\$10,474		
Squad Car Video Camera System	PD/15/05	\$30,000				\$30,000		
PD Small Equipment	PD/15/08	\$6,438				\$6,438		
Fire Department								
Annual contribution for capital	FD-001	\$194,519	\$194,519					
Dispatch Center								
Annual contribution for capital	BS-001	\$16,160	\$16,160					
Manager's Office								
Badger Meter Park	MGR/15/01A	\$263,209	\$200,000	\$23,209	\$40,000			
Computer replacement program	MGR/15/02	\$4,000				\$4,000		
New Voting Equipment	MGR/15/01B	\$17,750		\$16,500		\$1,250		
Park and Rec								
Fairy Chasm Play structure Replace	PRD/15/01	\$47,500	\$47,500					
Fairy Chasm Restroom / Roof	PRD/15/02	\$8,500	\$8,500					
Tractor Replacement	PRD/15/03	\$10,000						\$10,000
Library								
Fire Alarm Strobe/Horn Extension	LIB/15/04	\$5,000					\$5,000	
Public PC and Wireless Router	LIB/15/05	\$10,000					\$10,000	
Circulation Desk Design	LIB/15/01	\$5,000					\$5,000	
Public Works								
Patrol Truck 1-Ton (2YD) Salter	DPW/15/01	\$65,000				\$65,000		
Shop Tools & Equipment	DPW/15/02	\$15,000				\$15,000		
72-in Mower w/broom	DPW/15/03	\$25,000				\$25,000		
Emerald Ash Borer (EAB) Treatment	DPW/15/04	\$50,000		\$25,000		\$25,000		
Arbor Day	DPW/15/05	\$1,500						\$1,500
Beautification projects	DPW/15/06	\$5,000				\$5,000		
Software & Computer Upgrades	DPW/15/07	\$2,000						\$2,000
Municipal Complex HVAC Upgrades	DPW/15/08	\$50,000						\$50,000
Total		\$2,505,974	\$1,432,854	\$599,382	\$40,000	\$333,238	\$20,000	\$80,500
Balance								
			(\$432,854)			\$38,762	#REF!	

**Village of Brown Deer
2015**

Annual Budget

For the Fiscal Year Beginning January 1, 2015

TIF District #2

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

TID #2 initially came online in 1995. Since that time several TID related projects have taken place including; installation of decorative street lighting, purchasing of various blighted properties for future redevelopment and 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 bedrooms. 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 features offices for Jewish Family Services and a 6,000 square foot space leased to the Village for use as a Community Center. The building contains rental units for the general public as well as supportive units for persons with disabilities. The project opened in November of 2012.

In 2013, proposed 30 unit expansion on the east side of Deerwood Crossing was begun. The land sold to the developer in 2011 and completed in the spring of 2014. The two phases of Deerwood Crossing now comprise all of the remaining land of the former Kohl's grocery store.

In 2014, the second and final Phase of Bradley Crossing was begun. The project will include 4 residential buildings, a private community recreation space and a new public road and infrastructure. The project will feature 54 new units in total that will serve the general public as well as supportive unit for person with disabilities. The project is slated for opening summer of 2015.

BUDGET SUMMARY:

- ✚ The 2015 budget shows an increase in General Property Taxes Revenue due to decrease in Computer Exemptions Revenue.

VILLAGE OF BROWN DEER

TIF #2

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2014 BUDGET	PCT CHANGE
Fund 350 - TIF #2								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
350-000-11-4-00-10	General Property Taxes	593,793	688,657	840,224	835,984	884,264	44,040	5.24
Totals for dept 000-11-TAXES		593,793	688,657	840,224	835,984	884,264	44,040	5.24
Dept 000-34-STATE SHARED REVENUE								
350-000-34-4-00-30	Computer Exemptions	599	1,841	600	1,671	483	(117)	(19.50)
Totals for dept 000-34-STATE SHARED REVENUE		599	1,841	600	1,671	483	(117)	(19.50)
Dept 000-81-INTEREST INCOME								
350-000-81-4-00-10	Investment Interest	3,231	320	6,000	4,000	5,000	(1,000)	(16.67)
Totals for dept 000-81-INTEREST INCOME		3,231	320	6,000	4,000	5,000	(1,000)	(16.67)
Dept 000-91								
350-000-91-4-00-00	Proceeds from Long-Term Debt	1,270,000	0	0	0	0	0	0.00
Totals for dept 000-91-		1,270,000	0	0	0	0	0	0.00
Dept 000-92-TRANSFER FROM OTHER FUNDS								
350-000-92-4-00-00	Premium on LT debt issued	14,526	0	0	0	0	0	0.00
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		14,526	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,882,149	690,818	846,824	841,655	889,747	42,923	5.07

APPROPRIATIONS

Dept 000-67-PARKS & CULTURE/RECREATION

VILLAGE OF BROWN DEER

TIF #2

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2014 BUDGET	PCT CHANGE
350-000-67-5-20-20	Professional Services	13,893	2,906	5,000	9,866	5,000	0	0.00
350-000-67-5-26-75	Administrative Expenses	140,520	132,193	124,120	132,193	132,193	8,073	6.50
350-000-67-5-82-50	TIF District Projects	115,268	29,509	5,000	5,000	5,000	0	0.00
Totals for dept 000-67-PARKS & CULTURE/RECREATION		269,681	164,608	134,120	147,059	142,193	8,073	6.02
Dept 000-80								
350-000-80-5-00-00	(Gain) / Loss on land sale	0	(99,500)	0	0	0	0	0.00
Totals for dept 000-80-		0	(99,500)	0	0	0	0	0.00
Dept 000-81-INTEREST INCOME								
350-000-81-5-00-10	Principal - 2000 Taxable Notes	1,698,615	385,000	385,000	385,000	400,000	15,000	3.90
Totals for dept 000-81-INTEREST INCOME		1,698,615	385,000	385,000	385,000	400,000	15,000	3.90
Dept 000-82-MISCELLANEOUS REVENUE								
350-000-82-5-00-10	Interest - 2000 Taxable Notes	240,546	189,903	174,558	92,209	154,430	(20,128)	(11.53)
Totals for dept 000-82-MISCELLANEOUS REVENUE		240,546	189,903	174,558	92,209	154,430	(20,128)	(11.53)
Dept 000-83-OTHER INCOME								
350-000-83-5-00-10	Issuance Costs	9,244	0	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		9,244	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		2,218,086	640,011	693,678	624,268	696,623	2,945	0.42
NET OF REVENUES/APPROPRIATIONS - FUND 350		(335,937)	50,807	153,146	217,387	193,124	(39,978)	26.10
BEGINNING FUND BALANCE		482,996	147,060	197,866	197,866	415,253	217,387	109.87
ENDING FUND BALANCE		147,059	197,867	351,012	415,253	608,377	257,365	73.32

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 the Village's municipal boundaries 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 carried a guaranteed property value of \$15,262,000. In 2011, the Village received notice that Lowe's was closing its location in Brown Deer. Lowe's has since repaid the Village for all of its TID borrowing costs and the guaranteed value remained in effect.

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. Also in 2008 the Beaver Creek Condominium project was begun.

The condominium development was to encompass 4.7 acres of land. Ten residential condominium units have been completed to date, with no further construction in 2010, 2011, 2012, 2013 or 2014 due to weak housing market conditions.

In 2012, a 13,500 square foot office building anchored by Concentra HealthCare broke ground. This project did not receive TIF assistance and was completed in November 2012.

In 2013 Walmart purchased the vacant former Lowe's Home Improvement store and gained approvals for a new retail store. The store was begun in late 2013 and opened in August of 2014. Additionally in 2014 the Beaver Creek Condo project was sold to New Perspectives Senior Living who received approval to build a 133 bed senior living and memory care apartment facility on the remaining undeveloped land of the halted condominium development. The plan includes utilizing the 10 existing townhome condos as part of the senior development. The project is scheduled to break ground in late 2014 with completion by early 2016.

BUDGET SUMMARY:

- ✚ The 2015 budget shows a decrease in General Property Taxes Revenue and Computer Exemptions Revenue.

VILLAGE OF BROWN DEER

TIF #3

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2014 BUDGET	PCT CHANGE
Fund 353 - TIF #3								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
353-000-11-4-00-10	General Property Taxes	758,843	578,250	484,294	429,976	429,976	(54,318)	(11.22)
Totals for dept 000-11-TAXES		758,843	578,250	484,294	429,976	429,976	(54,318)	(11.22)
Dept 000-34-STATE SHARED REVENUE								
353-000-34-4-00-30	Computer Exemptions	4,868	2,320	2,320	1,674	700	(1,620)	(69.83)
Totals for dept 000-34-STATE SHARED REVENUE		4,868	2,320	2,320	1,674	700	(1,620)	(69.83)
Dept 000-81-INTEREST INCOME								
353-000-81-4-00-10	Investment Interest	179	376	500	6,000	5,000	4,500	900.00
Totals for dept 000-81-INTEREST INCOME		179	376	500	6,000	5,000	4,500	900.00
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-4-00-50	Miscellaneous Income	0	1,250,000	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	1,250,000	0	0	0	0	0.00
Dept 000-91								
353-000-91-4-00-00	Proceeds from Long-Term Debt	3,035,000	0	0	0	0	0	0.00
Totals for dept 000-91-		3,035,000	0	0	0	0	0	0.00
Dept 000-92-TRANSFER FROM OTHER FUNDS								
353-000-92-4-00-00	Premium on LT Debt Issued	34,714	0	0	0	0	0	0.00
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		34,714	0	0	0	0	0	0.00

VILLAGE OF BROWN DEER

TIF #3
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	CHANGE FROM	
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET	2014 BUDGET	PCT CHANGE
TOTAL ESTIMATED REVENUES		3,833,604	1,830,946	487,114	437,650	435,676	(51,438)	(10.56)
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
353-000-67-5-20-20	Professional Services	19,162	72,221	10,000	33,000	10,000	0	0.00
353-000-67-5-26-75	Administrative Expenses	100,178	99,536	98,392	104,036	98,392	0	0.00
Totals for dept 000-67-PARKS & CULTURE/RECREATION		119,340	171,757	108,392	137,036	108,392	0	0.00
Dept 000-81-INTEREST INCOME								
353-000-81-5-00-10	Principal on Long Term Debt	3,090,182	240,000	220,000	220,000	230,000	10,000	4.55
Totals for dept 000-81-INTEREST INCOME		3,090,182	240,000	220,000	220,000	230,000	10,000	4.55
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-5-00-10	Issuance Costs	22,091	0	0	0	0	0	0.00
353-000-82-5-00-20	INTEREST ON LONG TERM DEBT	195,050	93,430	93,923	49,548	83,298	(10,625)	(11.31)
Totals for dept 000-82-MISCELLANEOUS REVENUE		217,141	93,430	93,923	49,548	83,298	(10,625)	(11.31)
TOTAL APPROPRIATIONS		3,426,663	505,187	422,315	406,584	421,690	(625)	(0.15)
NET OF REVENUES/APPROPRIATIONS - FUND 353		406,941	1,325,759	64,799	31,066	13,986	50,813	(78.42)
BEGINNING FUND BALANCE		(381,246)	25,695	1,351,455	1,351,455	1,382,521	31,066	2.30
ENDING FUND BALANCE		25,695	1,351,454	1,416,254	1,382,521	1,396,507	(19,747)	(1.39)

**Village of Brown Deer
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For the Fiscal Year Beginning January 1, 2015

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.

In 2008 the Deerwood office building project and the new home for an architectural and an interior design firm 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; however construction was delayed due to resident opposition and right of way challenges. Ultimately in 2013 the project to reconstruct North Deerwood Drive, River Lane, Ruth Place and North 43rd Street was begun and finished. The reconstruction included renovation to pavement, redesign of parking areas, pedestrian access improvements and storm water management. New landscape, lighting and signage were all added to the project area and all property acquisitions were completed. In addition the Village acquired the former auto repair garage at 8749 N. Deerwood Drive and sold the property to Modus Design who renovated the space for the headquarters of their marketing and design firm.

Future projects within TID #4 may include commercial redevelopment along the Teutonia Avenue corridor and the former Bella Landscape property at 8655 N. 43rd Street which is currently being foreclosed on by Milwaukee County.

BUDGET SUMMARY:

- ✚ The 2015 budget reflects a decrease in fund equity due to Original Village Project being completed in 2014.

VILLAGE OF BROWN DEER

**TIF #4
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
Fund 354 - TIF #4								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
354-000-11-4-00-10	General Property Taxes	192,595	87,644	87,724	87,724	72,367	(15,357)	(17.51)
Totals for dept 000-11-TAXES		192,595	87,644	87,724	87,724	72,367	(15,357)	(17.51)
Dept 000-34-STATE SHARED REVENUE								
354-000-34-4-00-30	Computer Exemptions	1,637	1,502	1,637	2,725	761	(876)	(53.51)
Totals for dept 000-34-STATE SHARED REVENUE		1,637	1,502	1,637	2,725	761	(876)	(53.51)
Dept 000-81-INTEREST INCOME								
354-000-81-4-00-10	Investment Interest	22,870	467	2,000	0	2,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		22,870	467	2,000	0	2,000	0	0.00
Dept 000-85-DONATIONS								
354-000-85-4-10-10	Donations	0	0	0	3,750	0	0	0.00
Totals for dept 000-85-DONATIONS		0	0	0	3,750	0	0	0.00
Dept 000-91								
354-000-91-4-00-10	Proceeds on LT Debt	1,040,000	0	0	0	0	0	0.00
354-000-91-4-00-20	Debt Funding Credit	60,917	57,422	60,000	0	0	(60,000)	(100.00)
Totals for dept 000-91-		1,100,917	57,422	60,000	0	0	(60,000)	(100.00)
Dept 000-92-TRANSFER FROM OTHER FUNDS								
354-000-92-4-00-00	Premium on LT Debt Issued	11,896	0	0	0	0	0	0.00

VILLAGE OF BROWN DEER

TIF #4
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		11,896	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,329,915	147,035	151,361	94,199	75,128	(76,233)	(50.37)
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
354-000-67-5-20-20	Professional Services	26,025	17,994	1,000	1,033	1,000	0	0.00
354-000-67-5-26-75	Administrative Expenses	182,526	190,500	185,000	188,378	188,378	3,378	1.83
354-000-67-5-39-10	Donation Expenses	0	0	0	4,683	0	0	0.00
354-000-67-5-82-50	TIF District Projects	0	300,000	0	0	0	0	0.00
354-000-67-5-82-51	Original Village Project	129,662	2,535,905	0	57,000	0	0	0.00
Totals for dept 000-67-PARKS & CULTURE/RECREATION		338,213	3,044,399	186,000	251,094	189,378	3,378	1.82
Dept 000-80								
354-000-80-5-00-00	(Gain) / Loss on land sale	110,000	0	0	0	0	0	0.00
Totals for dept 000-80-		110,000	0	0	0	0	0	0.00
Dept 000-81-INTEREST INCOME								
354-000-81-5-00-10	Principal on Long Term Debt	155,264	1,238,466	248,739	248,739	256,050	7,311	2.94
Totals for dept 000-81-INTEREST INCOME		155,264	1,238,466	248,739	248,739	256,050	7,311	2.94
Dept 000-82-MISCELLANEOUS REVENUE								
354-000-82-5-00-10	Interest on Long Term Debt	231,241	191,870	190,461	190,461	183,678	(6,783)	(3.56)
354-000-82-5-00-11	Issuance Costs	7,570	0	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		238,811	191,870	190,461	190,461	183,678	(6,783)	(3.56)

VILLAGE OF BROWN DEER

**TIF #4
2015 BUDGET**

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	CHANGE FROM 2014 BUDGET	PCT CHANGE
TOTAL APPROPRIATIONS		842,288	4,474,735	625,200	690,294	629,106	3,906	0.62
NET OF REVENUES/APPROPRIATIONS - FUND 354		487,627	(4,327,700)	(473,839)	(596,095)	(553,978)	80,139	16.91
BEGINNING FUND BALANCE		3,074,213	3,561,839	(765,861)	(765,861)	(1,361,956)	(596,095)	77.83
ENDING FUND BALANCE		3,561,840	(765,861)	(1,239,700)	(1,361,956)	(1,915,934)	(676,234)	54.55

PROPRIETARY FUNDS

**Village of Brown Deer
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Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Enterprise Funds

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

Water Utility Fund:

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

Storm Water Utility:

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

Sanitary Sewer Utility:

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

**Village of Brown Deer
Proprietary Funds Summary
2015 Budget**

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Proposed Budget
Revenues					
User Fees	\$ 3,854,781	\$ 3,661,072	\$ 3,736,784	\$ 3,817,899	\$ 3,815,212
Grants	-	-	-	-	-
Permits	990	760	175	1,540	1,540
Miscellaneous Revenue	122,102	126,588	133,000	134,000	131,000
Interest Income	24,859	6,306	14,000	7,308	17,500
Late Penalties	49,459	55,503	35,000	32,878	40,000
Ammortization of Debt Premium	6,175	7,273	-	-	-
Total Revenues	<u>\$ 4,058,366</u>	<u>\$ 3,857,503</u>	<u>\$ 3,918,959</u>	<u>\$ 3,993,625</u>	<u>\$ 4,005,252</u>
Expenditures					
Salaries & Wages	225,138	255,774	300,023	244,220	336,439
Uniform Allowance	584	317	350	350	350
Overtime	493	522	1,500	1,500	1,500
WI Retirement	10,523	12,498	15,624	12,527	17,002
FICA	13,230	15,134	17,910	13,059	19,924
Group Insurance	68,139	72,939	70,931	47,929	72,671
Worker Comp	12,389	13,886	10,100	10,100	10,100
Professional Services	51,621	62,586	82,100	80,260	105,260
Natural Gas/Electric Service	3,410	2,409	5,000	400	5,100
Water/Sewer-Mun Complex	1,400	1,213	1,400	-	1,400
Various User Charges	1,464,056	1,369,266	1,471,800	1,465,057	1,414,000
Admin Charges	419,661	439,345	429,806	430,571	466,571
Equipment Rental	10,655	9,005	12,280	12,280	12,280
Office Supplies	11,050	14,358	14,550	14,550	12,550
Tools & Supplies	2	1,529	2,700	2,700	2,700
Fuel, Oil & Lubricants	4,195	7,133	7,200	7,200	7,200
Safety Equipment	861	334	1,650	1,250	1,750
Vehicle Repair/Maint Supplies	691	1,508	3,200	3,200	3,200
Equip Repair/Maint Supplies	144,459	90,909	121,400	121,400	125,400
Meter Expenditures	178,383	207,198	195,000	196,252	211,800
Operations Material	68,126	75,127	96,500	97,500	100,000
Memberships	100	84	200	1,140	1,150
Periodicals	500	500	650	650	650
Training	205	80	1,600	1,600	2,000
Computer Rental	-	-	-	-	-
Misc. Expense	19,209	22,801	28,684	28,684	31,184
System Depreciation	401,533	412,065	399,000	399,000	399,000
Equipment Depreciation	41,475	41,475	32,000	32,000	32,000
Interest expense	191,259	84,807	124,689	124,689	121,400
Amortization of issue costs	9,234	2,636	1,200	1,200	1,200
Capital Improvement - Non-Capitalized	4,762	-	40,000	47,379	10,000
Inflow/Infiltration Control - Non-Capitaliz	70,777	434,373	385,000	375,000	350,000
Total Expenditures	<u>3,428,120</u>	<u>3,651,809</u>	<u>3,874,046</u>	<u>3,773,647</u>	<u>3,875,781</u>
Revenues Over/(Under) Expenditures	\$ 630,247	\$ 205,694	\$ 44,913	\$ 219,978	\$ 129,471
Beginning Fund Balance	14,094,023	14,724,270	14,929,963	14,974,877	15,194,855
Ending Fund Balance	14,724,270	14,929,963	14,974,877	15,194,855	15,324,326

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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)	2012 Actual	2013		2015
		Actual	2014 Actual	Budget
Water Utility Worker	2.00	2.00	1.00	1.00
Water Utility Clerk	0.80	0.80	0.80	0.80
Summer help	0.50	0.50	0.50	0.50
Utility Accountant	0.50	0.50	0.50	0.50
Contract Superintendent	0.50	0.50	0.50	0.50
Total	4.30	4.30	3.30	3.30

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

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Water Utility Funds

DEPARTMENT ACTIVITY MEASURES:

Activity	2011	2012	2013	2014 Est.	2015
	Actual	Actual	Actual	Actual	Budget
Million Gallons sold	425	391	441	435	435
Million Gallons purchased	460	489	500	475	475
Customers billed	3,680	3,685	3,690	3,695	3,695
Main replaced (ft)	3,600	3,000	2,400	2,400	2,400
Meters replaced	280	300	350	350	350
Valves operated	520	300	500	500	500
Hydrants operated	600	450	500	600	600

PERFORMANCE MEASURES:

Objective	Efficiency Measure	1	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per Customer Billed	\$ 407.00	\$ 427.71	\$ 412.38	\$ 396.75	\$ 396.75
Efficient Municipal Gov't	Cost per Foot of Main Replaced	\$ 73.29	\$ 71.19	\$ 88.74	\$ 81.04	\$ 81.04
Cost per capita	Operating costs	\$ 128.12	\$ 131.35	\$ 126.82	\$ 122.18	\$ 122.18

OBJECTIVES ACCOMPLISHED IN 2014:

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

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Water Utility Funds

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

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

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

BUDGET SUMMARY:

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

VILLAGE OF BROWN DEER

WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 600 - Water								
ESTIMATED REVENUES								
Dept 000-64-SALES								
600-000-64-4-50-10	Metered Sales-Residential	1,102,421	686,238	684,000	684,000	644,200	(39,800)	(5.82)
600-000-64-4-50-11	Metered Sales-Commercial	117,244	156,917	211,000	211,000	201,240	(9,760)	(4.63)
600-000-64-4-50-12	Metered Sales-Bulk	8,295	4,466	5,000	5,000	4,600	(400)	(8.00)
600-000-64-4-50-13	Metered Sales-Industrial	25,823	71,742	7,000	7,000	92,700	85,700	1,224.29
600-000-64-4-50-14	Multi-Family Residential Customers	0	210,962	210,000	210,000	217,300	7,300	3.48
600-000-64-4-50-20	Private Fire Protection	48,130	49,015	50,000	50,000	51,500	1,500	3.00
600-000-64-4-50-30	Public Fire Protection	301,306	283,665	295,000	295,000	295,100	100	0.03
600-000-64-4-50-40	Sales to Public Authorities	6,274	19,449	21,000	21,000	24,400	3,400	16.19
Totals for dept 000-64-SALES		1,609,493	1,482,454	1,483,000	1,483,000	1,531,040	48,040	3.24
Dept 000-81-INTEREST INCOME								
600-000-81-4-00-10	Interest & Dividend Income	12,627	3,122	500	500	4,000	3,500	700.00
600-000-81-4-00-30	Forfeited Discounts/Penalties	20,187	21,591	15,000	15,000	20,000	5,000	33.33
Totals for dept 000-81-INTEREST INCOME		32,814	24,713	15,500	15,500	24,000	8,500	54.84
Dept 000-82-MISCELLANEOUS REVENUE								
600-000-82-4-00-10	Rent Income	112,351	117,872	122,000	122,000	126,000	4,000	3.28
600-000-82-4-00-50	Miscellaneous Service Revenue	8,039	6,451	11,000	11,000	5,000	(6,000)	(54.55)
600-000-82-4-00-55	Misc NonOperating Income	91,176	0	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		211,566	124,323	133,000	133,000	131,000	(2,000)	(1.50)
Dept 000-83-OTHER INCOME								

VILLAGE OF BROWN DEER

WATER UTILITY

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
600-000-83-4-00-10	Amortization of Debt Premium	803	1,019	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		803	1,019	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,854,676	1,632,509	1,631,500	1,631,500	1,686,040	54,540	3.34

APPROPRIATIONS

Dept 000-37-Admin & General Expense

600-000-37-5-12-20	Uniform Allowance	400	169	0	0	0	0	0.00
600-000-37-5-15-10	WI Retirement	704	887	0	0	0	0	0.00
600-000-37-5-15-15	FICA	1,056	975	0	0	0	0	0.00
600-000-37-5-15-20	Group Insurance	3,114	1,981	0	0	0	0	0.00
600-000-37-5-54-15	Amortization-Bond Discount	1,790	876	0	0	0	0	0.00
600-000-37-5-60-20	Interest-Debt to Village	44,334	49,944	47,189	47,189	43,900	(3,289)	(6.97)
600-000-37-5-90-30	Other Income Deductions-CIAC	98,042	101,127	0	0	0	0	0.00
Totals for dept 000-37-Admin & General Expense		149,440	155,959	47,189	47,189	43,900	(3,289)	(6.97)

Dept 000-87-Admin & General Expense

600-000-87-5-15-10	WI Retirement	220	513	0	0	0	0	0.00
600-000-87-5-15-15	FICA	279	575	0	0	0	0	0.00
600-000-87-5-15-20	Group Insurance	684	1,678	0	0	0	0	0.00
Totals for dept 000-87-Admin & General Expense		1,183	2,766	0	0	0	0	0.00

Dept 611-37-Source of Supply Expense

600-611-37-5-15-10	WI Retirement	136	178	0	0	0	0	0.00
600-611-37-5-15-15	FICA	174	201	0	0	0	0	0.00

VILLAGE OF BROWN DEER

WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
600-611-37-5-15-20	Group Insurance	521	613	0	0	0	0	0.00
600-611-37-5-22-50	Purchases of Water	714,157	631,477	735,000	735,000	676,000	(59,000)	(8.03)
600-611-37-5-35-60	Maint-Structures & Improvement	160	0	1,000	1,000	1,000	0	0.00
600-611-37-5-35-70	Maintenance-Supply Main	9,661	9,711	10,000	10,000	11,000	1,000	10.00
Totals for dept 611-37-Source of Supply Expense		724,809	642,180	746,000	746,000	688,000	(58,000)	(7.77)
Dept 612-37-Pumping Expense								
600-612-37-5-15-10	WI Retirement	9	12	0	0	0	0	0.00
600-612-37-5-15-15	FICA	11	23	0	0	0	0	0.00
600-612-37-5-15-20	Group Insurance	11	40	0	0	0	0	0.00
600-612-37-5-22-10	Power Purchased for Pumping	4,654	6,045	6,500	6,500	7,000	500	7.69
600-612-37-5-30-90	Miscellaneous Expense	0	0	1,000	1,000	1,000	0	0.00
600-612-37-5-35-60	Maint-Structures & Improvement	706	1,594	1,000	1,000	2,000	1,000	100.00
600-612-37-5-35-65	Maint-Pumping Equipment	1,740	602	5,000	5,000	2,000	(3,000)	(60.00)
Totals for dept 612-37-Pumping Expense		7,131	8,316	13,500	13,500	12,000	(1,500)	(11.11)
Dept 613-37-Water Treatment Expense								
600-613-37-5-15-10	WI Retirement	30	23	0	0	0	0	0.00
600-613-37-5-15-15	FICA	38	26	0	0	0	0	0.00
600-613-37-5-15-20	Group Insurance	126	84	0	0	0	0	0.00
600-613-37-5-36-11	Operation Supervision	2,206	1,014	4,000	4,000	4,000	0	0.00
600-613-37-5-36-15	Operations Labor	3,458	3,305	6,000	6,000	5,000	(1,000)	(16.67)
600-613-37-5-36-40	Chemicals	3,667	4,438	4,500	4,500	4,500	0	0.00
600-613-37-5-36-90	Miscellaneous Expense	397	60	1,000	1,000	1,000	0	0.00
Totals for dept 613-37-Water Treatment Expense		9,922	8,950	15,500	15,500	14,500	(1,000)	(6.45)

VILLAGE OF BROWN DEER

WATER UTILITY

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Dept 614-37-Trans & Distribution Expense								
600-614-37-5-15-10	WI Retirement	2,422	3,400	0	0	0	0	0.00
600-614-37-5-15-15	FICA	3,336	4,125	0	0	0	0	0.00
600-614-37-5-15-20	Group Insurance	8,368	11,274	0	0	0	0	0.00
600-614-37-5-30-90	Miscellaneous Expense	2,617	3,189	5,000	5,000	5,000	0	0.00
600-614-37-5-35-60	Maintenance-Structures & Imp	0	0	1,000	1,000	1,000	0	0.00
600-614-37-5-35-61	Maintenance-Reserv/Standpipe	7,948	640	1,500	1,500	1,000	(500)	(33.33)
600-614-37-5-35-62	Maintenance-Main	102,961	56,395	80,000	80,000	80,000	0	0.00
600-614-37-5-35-63	Maintenance-Services	23,288	16,131	10,000	10,000	15,000	5,000	50.00
600-614-37-5-35-64	Maintenance-Meters	1,061	783	2,000	2,000	2,300	300	15.00
600-614-37-5-35-66	Maintenance-Hydrants	5,057	12,379	14,000	14,000	14,000	0	0.00
600-614-37-5-35-67	Maintenance-Misc Plant	13,638	19,019	11,000	11,000	18,000	7,000	63.64
600-614-37-5-36-10	Operations Supervision	12,168	13,750	13,000	13,000	14,000	1,000	7.69
600-614-37-5-36-11	Maintenance Supervision	10,604	9,710	11,000	11,000	11,000	0	0.00
600-614-37-5-36-20	Meter Expense	7,648	8,238	10,500	10,500	10,500	0	0.00
600-614-37-5-36-25	Digger's Hotline Expense	9,703	12,254	15,000	15,000	15,000	0	0.00
600-614-37-5-36-61	Storage Facilities Expense	0	0	2,000	2,000	2,000	0	0.00
600-614-37-5-36-62	Trans & Dist Line Expense	42,106	46,432	34,000	34,000	40,000	6,000	17.65
Totals for dept 614-37-Trans & Distribution Expense		252,925	217,719	210,000	210,000	228,800	18,800	8.95
Dept 614-84-Admin & General Expense								
600-614-84-5-15-10	WI Retirement	172	252	0	0	0	0	0.00
600-614-84-5-15-15	FICA	218	281	0	0	0	0	0.00
600-614-84-5-15-20	Group Insurance	595	845	0	0	0	0	0.00
Totals for dept 614-84-Admin & General Expense		985	1,378	0	0	0	0	0.00

VILLAGE OF BROWN DEER

WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Dept 616-37-Customer Account Expense								
600-616-37-5-15-10	WI Retirement	1,159	1,554	0	0	0	0	0.00
600-616-37-5-15-15	FICA	1,485	1,775	0	0	0	0	0.00
600-616-37-5-15-20	Group Insurance	1,089	1,495	0	0	0	0	0.00
600-616-37-5-36-10	Supervision-Customer Accounts	4,840	4,856	4,400	4,400	5,000	600	13.64
600-616-37-5-36-20	Meter Reading Expense	9,876	10,006	9,000	9,000	10,000	1,000	11.11
600-616-37-5-36-30	Customer Records/Collect Exp	13,121	12,719	13,000	13,000	12,500	(500)	(3.85)
600-616-37-5-36-40	Uncollectible Accounts	0	1,838	2,000	2,000	5,000	3,000	150.00
600-616-37-5-36-50	Misc Customer Account Expense	14	2,662	4,000	4,000	4,000	0	0.00
Totals for dept 616-37-Customer Account Expense		31,584	36,905	32,400	32,400	36,500	4,100	12.65
Dept 620-37-Admin & General Expense								
600-620-37-5-10-10	Salaries/Wages	18,686	23,811	27,500	27,500	27,000	(500)	(1.82)
600-620-37-5-15-10	WI Retirement	489	(787)	0	0	0	0	0.00
600-620-37-5-15-15	FICA	551	633	0	0	0	0	0.00
600-620-37-5-15-20	Group Insurance	7,060	1,760	0	0	0	0	0.00
600-620-37-5-20-20	Professional Services	19,020	22,890	28,000	28,000	27,000	(1,000)	(3.57)
600-620-37-5-30-10	Office Supplies, Equip & Exp	10,644	8,886	14,000	14,000	12,000	(2,000)	(14.29)
600-620-37-5-30-90	Miscellaneous Expense	5,376	4,648	5,000	5,000	5,000	0	0.00
600-620-37-5-35-55	Maintenance-General Plant	0	289	1,000	1,000	1,000	0	0.00
600-620-37-5-36-75	Transportation Expense	9,489	6,852	11,000	11,000	11,000	0	0.00
600-620-37-5-39-60	Regulatory Commission Expense	0	0	5,000	5,000	6,000	1,000	20.00
600-620-37-5-51-10	Property Insurance	10,349	11,056	12,000	12,000	12,500	500	4.17
600-620-37-5-51-45	Injuries & Damages	9,174	10,003	10,000	10,000	11,000	1,000	10.00
600-620-37-5-53-20	Rent Expense	11,412	12,192	14,000	14,000	13,000	(1,000)	(7.14)
Totals for dept 620-37-Admin & General Expense		102,250	102,233	127,500	127,500	125,500	(2,000)	(1.57)

VILLAGE OF BROWN DEER

WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 621-37-Depreciation Expense								
600-621-37-5-54-10	Depreciation Expense	142,703	142,149	145,000	145,000	145,000	0	0.00
Totals for dept 621-37-Depreciation Expense		142,703	142,149	145,000	145,000	145,000	0	0.00
Dept 623-37-Other Expense								
600-623-37-5-36-80	Taxes	271,108	285,582	275,000	275,000	312,000	37,000	13.45
Totals for dept 623-37-Other Expense		271,108	285,582	275,000	275,000	312,000	37,000	13.45
Dept 625-37								
600-625-37-5-54-10	Misc Amortization-CIAC	(53,713)	(53,713)	0	0	0	0	0.00
Totals for dept 625-37-		(53,713)	(53,713)	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,640,327	1,550,424	1,612,089	1,612,089	1,606,200	(5,889)	(0.37)
NET OF REVENUES/APPROPRIATIONS - FUND 600		214,349	82,085	19,411	19,411	79,840	(60,429)	311.31
BEGINNING FUND BALANCE		7,425,187	7,639,532	7,694,331	7,694,331	7,713,742	19,411	0.25
FUND BALANCE ADJUSTMENTS		0	(27,289)	0	0	0	(60,429)	311.31
ENDING FUND BALANCE		7,639,536	7,694,328	7,713,742	7,713,742	7,793,582	79,840	1.04

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Storm Water Utility

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

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

DEPARTMENT ACTIVITY MEASURES:

Activity	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Est. Actual	2015 Budget
Ditches Rehabed (L. Ft.)	4,250	6,800	5,000	5,000	9,000	7,000
Catch Basins Cleaned	45	120	120	120	120	120
Street Sweeping (tons)	78	70	70	70	100	100
Wet/Dry Basins inspected	26	26	26	26	28	30
Outfalls inspected	62	62	62	62	62	62
Storm Water Education Event	2	1	1	1	1	1
Storm Water Brochures	500	3,500	3,500	3,500	3,500	3,500

ADDITIONAL INFORMATION IN THE ANNUAL NR216 REPORT TO WDNR

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Storm Water Utility

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per Foot of Ditch Replaced	\$ 122.56	\$ 92.28	\$ 88.76	\$ 88.76	\$ 87.19	\$ 125.00
Cost per capita	Operating costs	\$ 44.56	\$ 52.30	\$ 53.26	\$ 53.26	\$ 53.26	\$ 53.26

OBJECTIVES ACCOMPLISHED IN 2014:

- + 2014 Ditching Projects:
 - o N. 58th Street from W. Donna Drive to W. Range Avenue
 - o N. 57th Street from W. Dean Road to W. Range Avenue
 - o W. Ester Place from N. 57th Street to N. 59th Street
 - o W. Range Avenue from N. 57th Street to N. 58th Street
 - o W. Carolann Drive from N. 67th Street to N. Bethanne Drive
 - o W. Glenbrook Road from N. 67th Street to N. 68th Street
- + Purchase Hydro-Mulcher/Seeder

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- + 2015 Ditching Projects:
 - o N. 56th Street from W. Donna Drive to W. Betty Lane
 - o N. 45th Street from "dead-end" to W. Ravine Avenue
 - o N. 47th Street from "dead-end" to W. Donges Lane
 - o N. 52nd Street from W. Churchill Lane to W. Dean Road
- + W. Bradley Road reconstruction bio-median stormwater project from N. 51st Street to N. Sherman Blvd./CTH G.
- + N. 50th Street drainage-way reconstruction & naturalization stormwater project.

BUDGET SUMMARY:

- + The 2015 budget includes an increase in the stormwater utility rate by \$13.00 annually or \$3.25 per quarter bringing the rate to 119.08/ERU. The stormwater utility budget maintains the same staffing levels as 2014.

VILLAGE OF BROWN DEER
STORM WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 610 - Storm Water								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
610-000-35-4-30-30	State & Federal Grants	0	88,945	0	0	0	0	0.00
Totals for dept 000-35-STATE GRANTS		0	88,945	0	0	0	0	0.00
Dept 000-49-OTHER PERMITS								
610-000-49-4-30-10	Fees & Permits	990	760	175	1,540	1,540	1,365	780.00
Totals for dept 000-49-OTHER PERMITS		990	760	175	1,540	1,540	1,365	780.00
Dept 000-64-SALES								
610-000-64-4-10-10	Storm Water Charges	859,228	868,102	864,000	980,088	980,088	116,088	13.44
610-000-64-4-10-20	Culvert/Driveway Replacements	14,848	31,816	1,000	1,000	1,000	0	0.00
Totals for dept 000-64-SALES		874,076	899,918	865,000	981,088	981,088	116,088	13.42
Dept 000-81-INTEREST INCOME								
610-000-81-4-00-10	Interest Income	4,818	1,840	6,500	1,308	6,500	0	0.00
610-000-81-4-00-40	Late Penalties	9,551	11,219	5,000	3,878	5,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		14,369	13,059	11,500	5,186	11,500	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
610-000-82-4-00-50	Miscellaneous Revenue	120	1,246	0	1,000	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		120	1,246	0	1,000	0	0	0.00
Dept 000-83-OTHER INCOME								

VILLAGE OF BROWN DEER
STORM WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
610-000-83-4-00-10	Amortization of Debt Premium	4,975	5,737	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		4,975	5,737	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		894,530	1,009,665	876,675	988,814	994,128	117,453	13.40

APPROPRIATIONS

Dept 000-36								
610-000-36-5-10-10	Salaries/Wages	121,080	137,356	173,495	112,708	179,722	6,227	3.59
610-000-36-5-11-10	Seasonal Hire	0	0	0	0	10,000	10,000	0.00
610-000-36-5-12-20	Uniform Allowance	184	148	175	175	175	0	0.00
610-000-36-5-14-00	Overtime	162	522	1,000	1,000	1,000	0	0.00
610-000-36-5-15-10	WI Retirement	6,900	9,173	11,533	7,932	11,655	122	1.06
610-000-36-5-15-15	FICA	8,829	10,028	13,272	8,221	13,749	477	3.59
610-000-36-5-15-20	Group Insurance	42,790	50,641	48,392	32,303	49,977	1,585	3.28
610-000-36-5-15-25	Worker Comp Insurance	6,065	7,557	4,500	4,500	4,500	0	0.00
610-000-36-5-20-20	Professional Services	723	7,745	9,000	9,000	10,000	1,000	11.11
610-000-36-5-20-45	NR216 Contract	1,622	12,640	10,000	10,000	20,000	10,000	100.00
610-000-36-5-22-10	Natural Gas/Electric Service	1,267	259	400	400	500	100	25.00
610-000-36-5-22-20	Water/Sewer-Mun Complex	0	0	200	0	200	0	0.00
610-000-36-5-23-20	Turf Maintenance	11,350	8,907	20,000	20,000	30,000	10,000	50.00
610-000-36-5-23-25	CCTV/Cleaning Services	0	0	2,000	2,000	2,000	0	0.00
610-000-36-5-26-10	Cleaning Service	50	160	200	360	360	160	80.00
610-000-36-5-26-75	Administration Services	45,076	47,765	47,000	47,765	47,765	765	1.63
610-000-36-5-29-30	Landfill fees	7,581	2,280	2,000	5,000	5,000	3,000	150.00
610-000-36-5-29-50	Equipment Rental	8,806	7,924	7,280	7,280	7,280	0	0.00

VILLAGE OF BROWN DEER
STORM WATER UTILITY
2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
610-000-36-5-30-10	Office Supplies	299	2,857	250	250	250	0	0.00
610-000-36-5-33-10	Tools & Supplies	0	1,073	2,000	2,000	2,000	0	0.00
610-000-36-5-34-10	Fuel, Oil & Lubricants	2,775	4,155	3,600	3,600	3,600	0	0.00
610-000-36-5-34-30	Safety Supplies	77	0	400	0	500	100	25.00
610-000-36-5-34-35	Coveral Services	235	157	150	150	150	0	0.00
610-000-36-5-35-20	Vehicle Repair/Maint Supplies	691	1,431	2,400	2,400	2,400	0	0.00
610-000-36-5-35-40	Equipment Repair/Maint Supplie	1,098	3,334	2,400	2,400	2,400	0	0.00
610-000-36-5-36-30	Billing Services	22,421	24,352	26,000	26,000	26,000	0	0.00
610-000-36-5-37-10	Operations Material	14,426	9,164	12,000	12,000	12,000	0	0.00
610-000-36-5-37-20	System Maintenance	0	0	5,000	5,000	5,000	0	0.00
610-000-36-5-45-10	Memberships	50	34	100	100	100	0	0.00
610-000-36-5-45-20	Periodicals	500	500	500	500	500	0	0.00
610-000-36-5-45-30	Professional Training	205	80	600	600	1,000	400	66.67
610-000-36-5-54-10	System Depreciation	164,263	175,349	160,000	160,000	160,000	0	0.00
610-000-36-5-54-15	Equipment Depreciation	11,786	11,786	12,000	12,000	12,000	0	0.00
610-000-36-5-60-20	Debt Service-Interest Expense	61,811	47,521	40,500	40,500	40,500	0	0.00
610-000-36-5-60-30	Amortization of debt issue cos	6,334	964	1,200	1,200	1,200	0	0.00
610-000-36-5-81-35	Capital Outlay-Equipment	0	0	30,000	31,299	0	(30,000)	(100.00)
610-000-36-5-82-40	Capital Outlay-Imp Storm Sewer	0	0	0	16,080	0	0	0.00
610-000-36-5-82-45	Capital Outlay-Imp Ditch/Strm	0	0	190,000	200,000	200,000	10,000	5.26
Totals for dept 000-36-		549,456	585,862	839,547	784,723	863,483	23,936	2.85
TOTAL APPROPRIATIONS		549,456	585,862	839,547	784,723	863,483	23,936	2.85
NET OF REVENUES/APPROPRIATIONS - FUND 610		345,074	423,803	37,128	204,091	130,645	(93,517)	251.88
BEGINNING FUND BALANCE		2,697,444	3,042,516	3,444,610	3,444,610	3,648,701	204,091	5.92

VILLAGE OF BROWN DEER

STORM WATER UTILITY

2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
FUND BALANCE ADJUSTMENTS		0	(21,712)	0	0	0	(93,517)	251.88
ENDING FUND BALANCE		3,042,518	3,444,607	3,481,738	3,648,701	3,779,346	297,608	8.55

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Sanitary Sewer Utility

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

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

SERVICES PROVIDED:

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

STAFFING:

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

DEPARTMENT ACTIVITY MEASURES:

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

In MMSD Annual Report and CMAR

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Cost per capita	Operating costs	\$ 94.51	\$ 126.54	\$ 114.34	\$ 115.23	\$ 115.23	\$ 115.23

OBJECTIVES ACCOMPLISHED IN 2014:

- ✚ 2014 Testing and Sealing Program (Visu-Sewer)
- ✚ Private Property Infiltration and Inflow Program (75% MMSD funded)
- ✚ New Flow Monitoring Program

OBJECTIVES TO BE ACCOMPLISHED IN 2015:

- ✚ 2015 Continuing Testing and Sealing Program (Visu-Sewer)
- ✚ Private Property I/I Project (75% MMSD funded)
- ✚ Set-Up Flow Monitoring In-House on Village Server
- ✚ CIPP Lining Project
- ✚ Sewer Lateral Relay Project (Coordinate Project w/ Water Main on Carolann)

BUDGET SUMMARY:

- ✚ The 2015 budget includes a sanitary sewer volumetric rates remaining the same (0% increase) as 2014. Currently, the volumetric rate is \$1.60 per 1,000 gallons used and the rate will remain the same in 2014. The connection fee remains \$14.35 per quarter.

VILLAGE OF BROWN DEER

SANITARY SEWER

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 630 - Sewer								
ESTIMATED REVENUES								
Dept 000-64-SALES								
630-000-64-4-10-10	Volumetric Charges	497,352	466,244	486,528	455,335	486,528	0	0.00
630-000-64-4-10-15	Connection Charges	184,800	184,936	212,520	212,295	212,520	0	0.00
630-000-64-4-10-20	Household Hazardous Waste	0	0	13,071	0	0	(13,071)	(100.00)
630-000-64-4-10-25	MMSD Charges	714,884	699,261	696,736	693,181	696,736	0	0.00
Totals for dept 000-64-SALES		1,397,036	1,350,441	1,408,855	1,360,811	1,395,784	(13,071)	(0.93)
Dept 000-81-INTEREST INCOME								
630-000-81-4-00-10	Investment Interest	7,414	1,344	7,000	5,500	7,000	0	0.00
630-000-81-4-00-40	Interest-Delinquent Accounts	19,721	22,693	15,000	14,000	15,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		27,135	24,037	22,000	19,500	22,000	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
630-000-82-4-00-50	Miscellaneous	1,592	1,020	0	0	0	0	0.00
630-000-82-4-00-60	Gain/Loss on Disposal of Asset	0	3,502	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		1,592	4,522	0	0	0	0	0.00
Dept 000-83-OTHER INCOME								
630-000-83-4-00-10	Amortization of Debt Premium	397	517	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		397	517	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,426,160	1,379,517	1,430,855	1,380,311	1,417,784	(13,071)	(0.91)

VILLAGE OF BROWN DEER

SANITARY SEWER

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
APPROPRIATIONS								
Dept 000-36								
630-000-36-5-10-10	Salaries/Wages	52,096	61,971	60,628	65,613	80,717	20,089	33.13
630-000-36-5-12-20	Uniform Allowance	0	0	175	175	175	0	0.00
630-000-36-5-14-00	Overtime	331	0	500	500	500	0	0.00
630-000-36-5-15-10	WI Retirement	3,134	4,112	4,091	4,595	5,347	1,256	30.70
630-000-36-5-15-15	FICA	3,850	4,473	4,638	4,838	6,175	1,537	33.14
630-000-36-5-15-20	Group Insurance	15,175	18,558	22,539	15,625	22,694	155	0.69
630-000-36-5-15-25	Worker Compensation Ins	6,324	6,329	5,600	5,600	5,600	0	0.00
630-000-36-5-20-20	Professional Services	11,115	7,965	10,000	5,000	10,000	0	0.00
630-000-36-5-20-45	Engineering Services	0	2,235	1,000	4,900	5,000	4,000	400.00
630-000-36-5-22-10	Natural Gas/Electric Service	2,143	2,150	4,600	0	4,600	0	0.00
630-000-36-5-22-20	Sewer/Water Services	1,400	1,213	1,200	0	1,200	0	0.00
630-000-36-5-23-10	Cleaning Services	80	0	500	500	500	0	0.00
630-000-36-5-26-10	MMSD Service Charges	714,895	699,640	697,000	690,027	697,000	0	0.00
630-000-36-5-26-15	MMSD Hazardous Waste Service	12,583	13,797	13,800	14,030	15,000	1,200	8.70
630-000-36-5-26-75	Administration Services	92,065	93,806	93,806	93,806	93,806	0	0.00
630-000-36-5-29-30	Landfill Fees	80	0	400	400	400	0	0.00
630-000-36-5-29-50	Equipment Rental	1,849	1,081	5,000	5,000	5,000	0	0.00
630-000-36-5-30-10	Office Supplies, Equip & Exp	107	2,615	300	300	300	0	0.00
630-000-36-5-33-10	Tools & Supplies	0	456	700	700	700	0	0.00
630-000-36-5-34-10	Fuel, Oil & Lubricants	1,420	2,978	3,600	3,600	3,600	0	0.00
630-000-36-5-34-30	Safety Equipment	302	0	800	800	800	0	0.00
630-000-36-5-34-35	Uniforms/Coveralls	248	177	300	300	300	0	0.00
630-000-36-5-35-20	Vehicle Repair/Maint Supplies	0	77	800	800	800	0	0.00

VILLAGE OF BROWN DEER

SANITARY SEWER

2015 BUDGET

GL NUMBER	DESCRIPTION	2012	2013	2014	2014	2015	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
630-000-36-5-35-40	Equip Repair/Maint Supplies	4,842	2,854	5,000	5,000	5,000	0	0.00
630-000-36-5-35-60	Maintenance-System	1,500	3,705	5,000	5,000	5,000	0	0.00
630-000-36-5-36-30	Meter Expenditures-Water	92,843	100,591	103,000	104,252	105,000	2,000	1.94
630-000-36-5-37-10	Operations Material	10,001	19,806	25,000	25,000	25,000	0	0.00
630-000-36-5-37-20	MONITORING	1,317	1,555	0	1,000	1,000	1,000	0.00
630-000-36-5-45-10	Professional Memberships	50	50	100	1,040	1,050	950	950.00
630-000-36-5-45-20	Professional Publications	0	0	150	150	150	0	0.00
630-000-36-5-45-30	Professional Training	0	0	1,000	1,000	1,000	0	0.00
630-000-36-5-54-10	Depreciation Expense-System	94,567	94,567	94,000	94,000	94,000	0	0.00
630-000-36-5-54-15	Depreciation Expense-Equip	29,689	29,689	20,000	20,000	20,000	0	0.00
630-000-36-5-60-20	Interest Expense	37,700	41,055	37,000	37,000	37,000	0	0.00
630-000-36-5-60-30	Amortization of Debt Issue Cos	1,110	797	0	0	0	0	0.00
630-000-36-5-81-35	Capital Equipment-Sewer	4,762	0	10,000	0	10,000	0	0.00
630-000-36-5-82-40	Capital Improvement-Sewer	4,141	0	0	28,300	0	0	0.00
630-000-36-5-82-45	Inflow/Infiltration Control	70,777	434,373	195,000	175,000	150,000	(45,000)	(23.08)
Totals for dept 000-36-		1,272,496	1,652,675	1,427,227	1,413,851	1,414,414	(12,813)	(0.90)
TOTAL APPROPRIATIONS		1,272,496	1,652,675	1,427,227	1,413,851	1,414,414	(12,813)	(0.90)
NET OF REVENUES/APPROPRIATIONS - FUND 630		153,664	(273,158)	3,628	(33,540)	3,370	258	(7.11)
BEGINNING FUND BALANCE		4,185,239	4,338,904	4,050,705	4,050,705	4,017,165	(33,540)	(0.83)
FUND BALANCE ADJUSTMENTS		0	(15,043)	0	0	0	258	(7.11)
ENDING FUND BALANCE		4,338,903	4,050,703	4,054,333	4,017,165	4,020,535	(33,798)	(0.83)

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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 2015 budget shows cost remain similar to 2014.

VILLAGE OF BROWN DEER
LIABILITY INSURANCE FUND
2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 700 - Liability Insurance Fund								
ESTIMATED REVENUES								
Dept 000-81-INTEREST INCOME								
700-000-81-4-00-50	Dividend Income	18,306	73,713	10,000	23,662	10,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		18,306	73,713	10,000	23,662	10,000	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
700-000-82-4-00-50	Miscellaneous Income	0	0	0	4,264	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	0	0	4,264	0	0	0.00
Dept 000-92-TRANSFER FROM OTHER FUNDS								
700-000-92-4-10-00	General Fund	89,660	91,000	90,000	90,000	90,000	0	0.00
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		89,660	91,000	90,000	90,000	90,000	0	0.00
TOTAL ESTIMATED REVENUES		107,966	164,713	100,000	117,926	100,000	0	0.00
APPROPRIATIONS								
Dept 000-19								
700-000-19-5-51-50	Liability Ins Premiums	88,613	92,877	90,000	92,061	90,000	0	0.00
700-000-19-5-51-75	Insurance Claims	611	416	100,000	6,560	100,000	0	0.00
Totals for dept 000-19-		89,224	93,293	190,000	98,621	190,000	0	0.00
TOTAL APPROPRIATIONS		89,224	93,293	190,000	98,621	190,000	0	0.00

VILLAGE OF BROWN DEER
 LIABILITY INSURANCE FUND
 2015 BUDGET

GL NUMBER	DESCRIPTION	2012 ACTIVITY	2013 ACTIVITY	2014 AMENDED BUDGET	2014 PROJECTED ACTIVITY	2015 ADOPTED BUDGET	\$ CHANGE	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 700		18,742	71,420	(90,000)	19,305	(90,000)	0	0.00
BEGINNING FUND BALANCE		439,081	457,824	356,463	356,463	375,768	19,305	5.42
FUND BALANCE ADJUSTMENTS		0	(172,781)	0	0	0	0	0.00
ENDING FUND BALANCE		457,823	356,463	266,463	375,768	285,768	19,305	7.24

APPENDICES

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Profile and Statistical Information

Demographics and Economic Information

Population	State of Wisconsin	Milwaukee County	Village of Brown Deer
Estimate, 2014	5,732,981	949,741	12,157
Estimate, 2013	5,716,000	950,410	12,086
Census, 2010	5,686,986	947,735	11,999
Estimate, 2009	5,654,744	931,830	11,720
Estimate, 2008	5,627,967	938,490	11,705
Estimate, 2007	5,598,893	937,324	11,715
Estimate, 2006	5,568,505	936,892	11,750
Estimate, 2005	5,538,806	938,995	11,831
Census, 2000	5,363,675	940,164	12,170

Source:

Wisconsin Department of Administration, Demographic Services Center

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

Source:

Wisconsin Department of Revenue, Division of Research and Analysis

Unemployment Rate	State of Wisconsin	Milwaukee County	Village of Brown Deer
December, 2014	5.20%	5.98%	not available
December, 2013	6.20%	7.00%	not available
December, 2010	8.30%	9.60%	not available
December, 2009	8.30%	9.30%	not available
December, 2008	5.80%	6.30%	not available
Average, 2008	4.70%	5.50%	not available
Average, 2007	5.00%	6.00%	not available
Average, 2006	4.70%	5.70%	not available
Average, 2005	4.70%	5.98%	not available

Source:

Wisconsin Department of Workforce Development

**Village of Brown Deer
2015
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

Community Profile and Statistical Information

<u>Largest Taxpayers</u>		2014	2014
<u>Taxpayer</u>	<u>Type of Business / Property</u>	<u>Assessed Valuation</u>	<u>Equalized Valuation</u>
Brown Deer Center LLC	Property Management	\$ 18,925,000	\$ 33,161,400
Burnham 4401 LTD	Property Management	\$ 14,789,400	\$ 33,161,400
Brown Deer Market LLC	Property Management	\$ 13,769,300	\$ 33,161,400
FIS (Fidelity Information Center)	Data Processing Center	12,609,100	17,520,900
North Pointe Apartments, Ltd.	Property Management	11,125,000	11,311,700
Wal-Mart	Retail	11,000,000	11,184,600
River Place Apartments LLC	Property Management	9,150,500	9,304,000
Community Television (TV 6)	Business	8,633,500	8,778,400
Park Plaza Court	Property Management	8,633,500	7,167,800
Mutual Savings Bank	Financial Institution	6,360,000	7,167,800

Largest Employers

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

The largest employers in the Village area are listed below:

<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. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

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Municipal. Any county, city, village, town, technical college district, special purpose district or board or commission, and any public or quasi-public corporation or board or commission created pursuant to 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.

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Per Capita Income. Total income divided by the population.

Performance Measures. Indicators that allow the assessment of program accomplishments.

Personnel Costs. Budget category used to denote salaries and wages as well as all associated benefits such as employer paid pension cost, social security, health life, dental, and disability insurances, vacation, holidays and sick leave.

Principal. In the context of bonds, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program. A division of a department which specifies a particular group of activities.

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

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

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

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

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

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

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

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

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

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

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Special Revenue Funds. This fund is separately administered because revenues are restricted by the City Council, the State of Wisconsin, the Federal Government, or other governmental agencies as to how the City may spend them.

State Aid. Funds made available by the State of Wisconsin for distribution to local governments based on a prescribed formula of distribution to offset some expenditures.

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

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

Tax Levy. The total amount of revenues to be raised by property taxes. Property taxes are levied in the current year for the following year appropriations.

Tax Levy Rate (Mill Rate). The amount of taxes levied for each \$1,000 (mill) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000, the property tax would equal \$250 (\$100 x \$2.50).

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

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

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

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

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

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

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

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



FINANCIAL POLICY / MANUAL

Revised December 5, 2011

SUBJECT: GENERAL OPERATIONS POLICY

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

Objectives:

A. Accounting

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

B. Cash Management

1. Receipts:

- All money due to the Village should be collected and entered in to the receipting system as soon as possible, (no more than 10 business days).
- Money that is received shall be deposited in an approved public depository in a timely manner (no longer than one week).
- Amounts that remain uncollected after a reasonable length of time shall be subject to available legal means of collection by law in adherence with the Wisconsin State Statutes and other applicable laws.

2. Disbursements:

- On a weekly basis, the Department Head (or delegated employee) prepares a voucher form for each expenditure, which is verified and entered into the accounting software by a staff member of the Administrative Services Department.
- The Treasurer/Comptroller reviews the invoices and approves each one in writing.
- The invoices are segregated into two categories 'prepaids' and 'vouchers.'
 - Prepaids are defined as any payment that is \$5,000 or less and reoccurring standard payments for regular services such as WE Energies, Time Warner Cable, Veolia, AT&T, Milwaukee Water Works,

MMSD, U.S. Postal Service, Verizon Wireless, and anything payroll and benefit related etc.

- If there is an emergency payment or special payment that is needed that week it would be classified as a prepaid and must receive special authorization from the Treasurer/Comptroller. This could include a payment where the Village may receive a discount by paying early or a check needed for an employee training.
- Vouchers are defined as any payment that does not meet the criteria for a prepaid.

PREPAIDS

- Checks are cut weekly for 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.

<u>Fixed Asset Category</u>	<u>Illustrative Items and Capitalization Threshold</u>
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.**