

# VILLAGE OF BROWN DEER

Milwaukee County, Wisconsin



**2016 Annual Budget  
For the Year Beginning January 1, 2016**

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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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, 2015

SUBJECT: 2016 Annual Budget

We are presenting the 2016 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 .618%, which equates to an additional \$52,505. The recommended budget includes a tax levy increasing by \$101,121, for a total tax levy of \$7,967,866.

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 2016 Budget, the Village's state shared revenue and transportation aids will have a decrease of \$107,236 from 2015 revenue received. In total, General Fund revenue is proposed to increase by approximately .032% or \$31,982 to \$9,937,126.

General Fund expenditures are proposed to increase by \$31,9825 or .032%. 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 2016, the non-represented employee share is 6.6% of their wages and those in and associated with the WPPA contract are contributing 6.6% of their wages to WRS. The 2016 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 2015 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

\$52,505 or 6.44%. 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 \$9,937,126. The projected unassigned fund balance of \$3,218,659 is at 30% 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 Sanitary Sewer Utility rates would increase 6.25%. Storm Water Utility and Recycling Fund do not need rate increases for 2016.

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 2016 Annual Budget at the Village Board meeting on November 16, 2015.

**October 13**

Review of Governmental Accounting, General Fund Revenue, General Fund Expenditure, North Shore Fire, Dispatch Center, Police, North Shore Health, Library.

**October 15**

Community Development, Village Hall, Special Events, Farmer's Market, Park & Rec, Park & Pond, Rec Programs, Community Center, Municipal Court, Village Attorney, Administration, Village Board, Village Manager

**October 21**

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

If you have any questions regarding the 2016 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 2, 2015

SUBJECT: 2016 Annual Budget

We respectfully present the 2016 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 13, 15, and 21, 2015. 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 2016, 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**

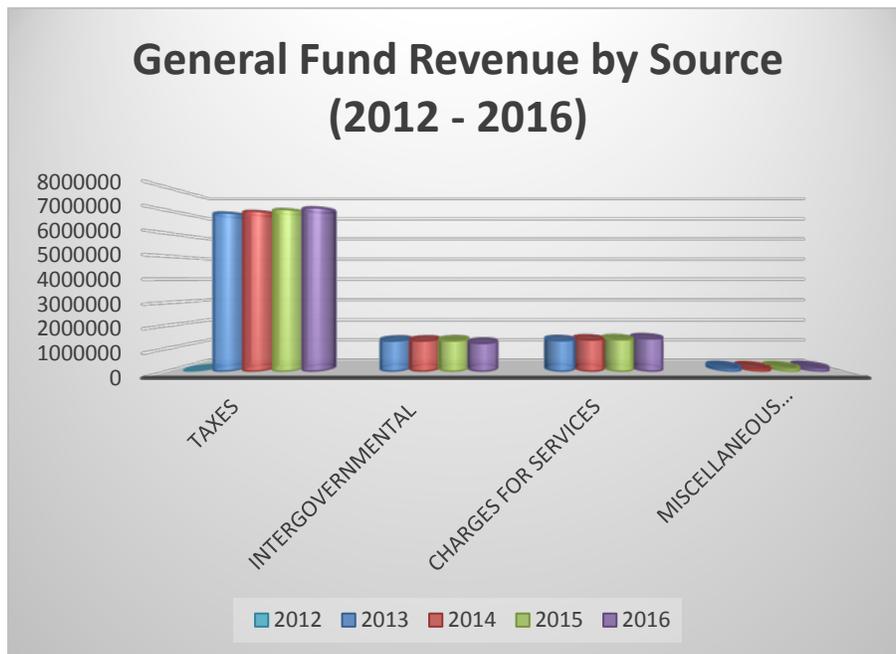
Revenues for all funds total \$21,004,951 in the 2016 budget, which is \$760,601 more than the 2015 budget. The largest revenue increases will be from bond proceeds.

Expenditures for all funds total \$21,033,683 in the 2016 budget, which is an increase of \$107,629 than 2015. The main two reasons for the increase is Village's contribution to the North Shore Fire Department and Salaries/Wages.

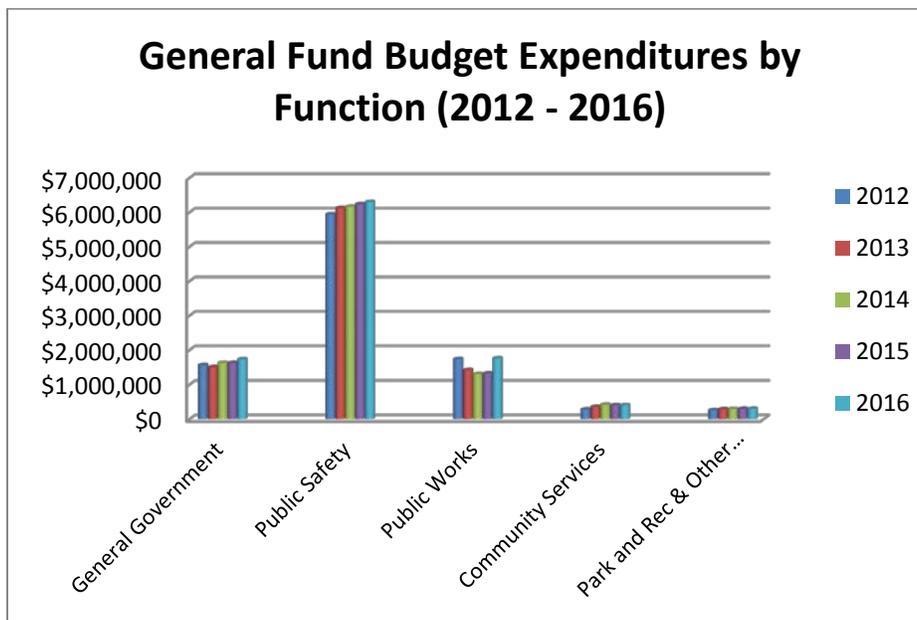
## **General Fund Highlights**

General Fund revenues continue to be dependent on property taxes. In fact, almost 63% of the General Fund revenue is comprised of property taxes. Property taxes in the General Fund are proposed to increase by \$48,616. The Village's shared revenue shows a decrease from 2015 of \$146,293 due to a decrease in Computer Exemption

Revenue and Transportation Aids show an increase of \$39,678 from 2015. All other revenues show increase from 2015. In total, General Fund revenue is proposed to increase by 0.32% to \$9,937,126.



General Fund expenditures are proposed to increase by \$31,982 or 0.32%. The 2016 budget recommendation shows a \$28,428 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 2016, the non-represented employee share is 6.6% of their wages and those in and associated with the WPPA contract are contributing 6.6% of their wages to WRS also. On January 1, 2016 two things are happening that will affect the way our health insurance program is administered by Unite Health Care. Those two things are (1) Office Co-pays will increase to \$30 from \$20. (2) Prescription Co-pays will increase from \$10/\$25/\$40 to \$10/\$30/\$60. Because of these changes the Village's health premiums only increased by 2.8%. The 2016 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 \$5,212,165 is at 52% 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 \$52,505 or 6.44%. 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 11.71% reduction in assessed valuation to \$899,825,200. If this estimate is accurate, Village residents will see a 0.53% increase in the tax rate from \$8.99 to \$9.27 for Village purposes. A typical homeowner (with a value of \$128,542) will see an increase of \$35.99 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 2015 tax bills (which provide revenue for 2016 maintain a recycling charge of \$80.

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## **Stormwater Utility Charges**

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at \$22.95 per Equivalent Run-off Unit (ERU) per quarter and was held for six years. The ERU rate was adjusted to \$29.77 per quarter in 2015 and is not proposed to change in 2016.

## **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 of \$14.35 will remain the same for 2016 and the volumetric charges will have an increase of \$0.10 to \$1.70 per 1,000 gallons consumed.

## **Debt Proceeds**

The Village issues debt to finance capital projects every other year. In 2016, debt will be issued for planned 2016 and 2017 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 17, 2015.

## **Planning Process**

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

It is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0.618% for 2015, which equates to a possible increase of \$52,505. The recommended budget includes a tax levy of \$7,967,866 which is an increase of \$52,505.

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.

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## **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, 2015. This was the Village's fourth 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 2014. 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 2016 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2016 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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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**

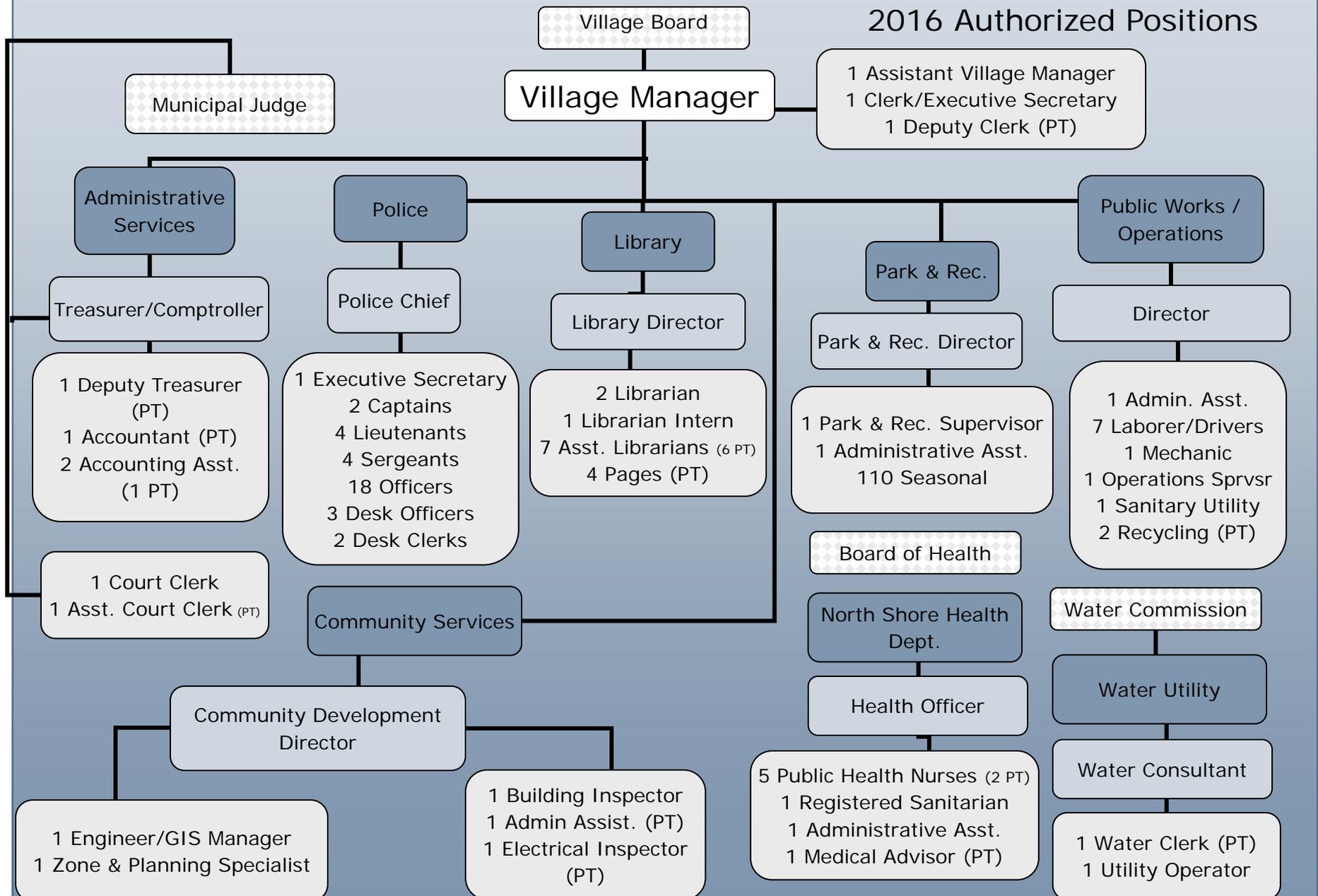
Michael L. Hall	Village Manager
Christopher R. Lipscomb	Municipal Judge
John Fuchs	Village Attorney
Susan L. Hudson	Treasurer/Comptroller
Michael A. Kass	Chief of Police
Matthew S. Maederer	Superintendent of Public Works
Erin M Hirn	Assistant Village Manager
Nathaniel J. Piotrowski	Community Development Director
Chad A. Hoier	Park and Recreation Director
Ann L Christiansen	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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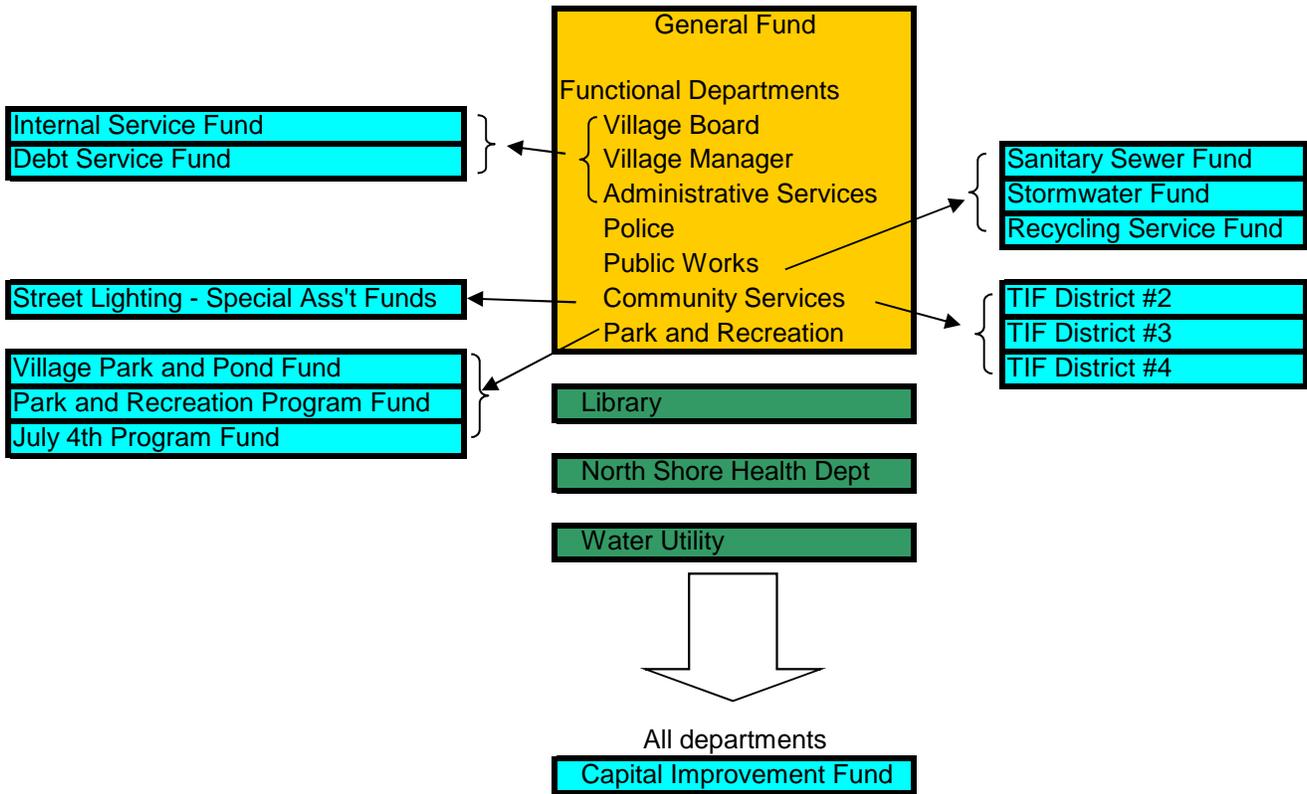
A Special thanks to all Village Department Heads and the Administrative Services Department for all of their assistance on the preparation of this document.

# Village of Brown Deer Organization Chart



Village of Brown Deer  
2016  
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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**2016 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 2016. 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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**2016 Budget Calendar**

<u>Date</u>	<u>Step</u>
August 10	Budget Information and Instructions to Department Heads
September 4	Deadline for Department Heads to submit Departmental Requests to Village Treasurer
September 8	Village Manager and Treasurer review budget request
September 9 – 11	Village Manager to meet with the Department Heads to review the budget requests
September 14 – October 2	Printing of Village Manager's Recommended Budget
October 5	Distribution of Village Manager's Recommended Budget to Village Board
October 13 – 22	Village Board budget workshops, exact dates to be determined
October 20 by noon	Public Hearing Notice turned in to North Shore NOW
October 26	Post the Public Hearing Notice to be in 15 day compliance
October 26	Publication of Public Hearing Notice for the 2016 Annual Budget - statutory publication 15 days prior to public hearing
November 16	Public Hearing on 2016 Annual Budget
November 16	Village Board adoption of the 2016 Budget

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2016 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 16, 2015 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 2016 Annual Property Tax Levy and Budget. A copy of the proposed 2016 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 2016 General Fund budget as it is proposed.

	2012 Actual	2013 Actual	2014 Actual	2015 Amended Budget	2015 Estimated Actual	2016 Proposed Budget	Change from 2015 Budget	Chg %
<b>Revenues</b>								
Taxes	\$ 6,928,988	\$ 7,021,734	\$ 7,058,291	\$ 7,036,057	\$ 7,058,057	\$ 6,868,452	\$ (167,605)	-2%
Intergovernmental	1,329,449	1,414,898	1,493,802	1,341,567	1,381,068	1,485,959	144,392	11%
Licenses and Permits	446,042	438,676	544,813	427,035	422,113	430,500	3,465	1%
Fines & Forfeitures	250,360	220,057	289,517	240,000	225,000	240,000	-	0%
Public Charges for Services	24,365	41,538	26,074	11,250	70,725	11,025	(225)	-2%
Interdepartmental Charges	759,626	762,115	767,695	715,741	715,741	757,590	41,849	6%
Miscellaneous Revenue	151,485	147,083	250,245	133,494	231,669	143,600	10,106	8%
Other Financing Sources	-	-	-	-	-	-	-	0
<b>Total Revenues</b>	<b>9,890,315</b>	<b>10,046,101</b>	<b>10,430,437</b>	<b>9,905,144</b>	<b>10,104,373</b>	<b>9,937,126</b>	<b>31,982</b>	<b>0%</b>
<b>Expenditures</b>								
General Government	1,566,169	1,565,457	1,615,886	1,631,040	1,788,198	1,733,623	102,583	6%
Public Safety	5,944,916	6,076,587	6,117,818	6,240,726	6,198,572	6,196,192	(44,534)	-1%
Public Works	1,370,162	1,332,945	1,320,911	1,324,875	1,358,072	1,371,659	46,784	4%
Community Services	299,524	362,666	403,175	406,350	405,015	329,388	(76,962)	-19%
Park and Recreation	184,333	203,658	207,423	212,153	212,253	216,264	4,111	2%
Other Financing Uses	75,851	90,819	89,259	90,000	90,000	90,000	-	0%
<b>Total Expenditures</b>	<b>9,440,955</b>	<b>9,632,132</b>	<b>9,754,472</b>	<b>9,905,144</b>	<b>10,052,110</b>	<b>9,937,126</b>	<b>31,982</b>	<b>0%</b>
Revenues less Expenditures	449,360	413,969	675,965	-	52,263	-	-	
Fund Balance Beginning	3,050,000	3,499,360	3,913,329	3,499,360	4,589,294	4,589,294		
<b>Ending Fund Balance</b>	<b>\$ 3,499,360</b>	<b>\$ 3,913,329</b>	<b>\$ 4,589,294</b>	<b>\$ 3,499,360</b>	<b>\$ 4,641,557</b>	<b>\$ 4,589,294</b>		

**VILLAGE OF BROWN DEER**  
**NOTICE OF PUBLIC HEARING**  
**2016 ANNUAL PROPERTY TAX LEVY AND BUDGET**

	2012	2013	2014	2015	2015	2016	Change	
Other Funds	Actual	Actual	Actual	Estimated	Amended	Proposed	from	Chg %
				Actual	Budget	Budget	2015	
							Budget	
Beginning Fund Balances	6,285,661	6,784,860	3,641,687	3,081,699	3,081,699	1,644,433	-	-47%
							1,437,266	
<b>Revenues</b>								
<b>Special Revenue Funds</b>								
Recycling	421,433	417,156	419,695	394,029	390,260	380,260	-10,000	-3%
North Shore Health Department	871,509	745,928	739,002	741,380	722,205	734,245	12,040	2%
Library	554,324	538,004	543,207	554,756	550,598	541,980	-8,618	-2%
Park and Pond	92,843	77,548	72,496	76,215	82,985	78,500	-4,485	-5%
Park & Rec Program Fund	83,850	116,941	96,380	99,944	116,354	105,241	-11,113	-10%
July 4th Program Fund	36,409	38,520	39,181	32,176	41,250	32,900	-8,350	-20%
Community Center Fund	0	0	0	15,197	0	15,371	15,371	#DIV/0!
Street Lighting	33,758	38,743	38,073	36,643	35,369	42,850	7,481	21%
Strehlow Donation Fund	66,000	40,828	0	0	0	0	0	#DIV/0!
Brown Deer Farmer's Market	0	0	18,958	5,205	0	5,000	5,000	#DIV/0!
Special Events Fund	0	0	4,804	9,795	0	10,000	10,000	#DIV/0!
Public Safety	0	0	0	73,333	0	110,000	110,000	#DIV/0!
<b>Debt Service Fund</b>	1,250,403	834,758	814,372	816,342	816,342	868,847	52,505	6%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	1,279,940	498,913	2,571,368	973,182	1,987,457	2,497,000	509,543	26%
TIF No. 2	1,882,149	690,818	840,686	2,280,312	889,747	887,124	-2,623	0%
TIF No. 3	3,833,604	1,830,946	494,654	2,933,672	435,676	433,672	-2,004	0%
TIF No. 4	1,329,915	147,035	271,818	554,780	75,128	76,296	1,168	2%
<b>Internal Service Fund</b>							0	
Liability Insurance Fund	107,966	164,713	117,926	131,547	100,000	116,832	16,832	17%
<b>Total Revenues</b>	<b>11,844,103</b>	<b>6,180,851</b>	<b>7,082,620</b>	<b>9,728,508</b>	<b>6,243,371</b>	<b>6,936,118</b>	<b>692,747</b>	<b>11%</b>

**Expenditures**

**Special Revenue Funds**

Recycling	336,098	275,000	284,801	314,512	347,937	352,861	4,924	1%
North Shore Health Department	853,424	728,530	758,417	749,317	718,705	734,247	15,542	2%
Library	597,642	552,610	545,041	535,095	545,365	541,980	-3,385	-1%
Park and Pond	90,430	87,351	78,710	75,017	84,549	84,679	130	0%
Park & Rec Program Fund	81,538	116,022	89,643	94,557	113,916	104,519	-9,397	-8%
July 4th Program Fund	38,596	35,420	33,811	30,667	38,540	35,200	-3,340	-9%
Community Center Fund	0	0	0	18136	0	20,557	20,557	0%
Street Lighting	33,300	31,381	24,187	35,959	34,987	37,100	2,113	6%
Strehlow Donation Fund	890	6202	4357	0	6000	6,000	0	0%
Brown Deer Farmer's Market	0	0	4122	0	4213	4,000	-213	0%
Special Events Fund	0	0	2320	0	8932	11,150	2,218	0%
Public Safety	0	0	17 0	0	68882	104,806	35,924	0%

<b>Debt Service Fund</b>	1,167,679	880,783	813,655	864,028	815,842	868,347	52,505	6%
<b>Capital Projects Funds</b>								
Capital Improvement Fund	1,569,046	897,499	2,742,341	2,153,666	2,505,974	1,699,125	-806,849	-32%
TIF No. 2	2,218,086	640,011	708,222	2,135,180	696,623	897,031	200,408	29%
TIF No. 3	3,426,663	505,187	481,025	3,411,729	421,690	879,998	458,308	109%
TIF No. 4	842,288	4,474,735	973,335	630,106	629,106	643,114	14,008	2%
<b>Internal Service Fund</b>								
Liability Insurance Fund	89,224	93,293	98,621	117,805	190,000	203,281	13,281	7%
Total Expenditures	11,344,904	9,324,024	7,642,608	11,165,774	7,231,261	7,227,995	-3,266	0%
Ending Fund Balance	6,784,860	3,641,687	3,081,699	1,644,433	2,093,809	1,352,556		

**VILLAGE OF BROWN DEER  
NOTICE OF PUBLIC HEARING  
2016 ANNUAL PROPERTY TAX LEVY AND BUDGET**

Taxing Fund	Actual 2012	Actual 2013	Actual 2014	Amended Budget 2015	Proposed Budget 2016	Change from 2015 Budget	Chg %
General Fund	\$ 6,143,209	\$ 6,142,800	\$ 6,177,920	\$ 6,246,057	\$ 6,294,673	\$ 48,616	0.78%
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	835,004	834,181	813,655	815,842	815,842	-	0.00%
Capital Improvement Fund	351,561	362,108	372,000	372,000	372,000	-	0.00%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
Total Village Tax Levy	<u>\$ 7,762,620</u>	<u>\$ 7,771,935</u>	<u>\$ 7,796,421</u>	<u>\$ 7,866,745</u>	<u>\$ 7,915,361</u>	<u>\$ 48,616</u>	<u>0.62%</u>

Significant Changes:

\_\_\_\_\_  
Jill Kenda-Lubetski, Village Clerk

Posted: October 19, 2015

In the Matter of Adopting the 2016  
Annual Budget and Establishing the Property  
Tax Levy for the Village of Brown Deer

Resolution No. 15-35

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**WHEREAS**, the Village Manager has prepared an Annual Budget for the 2016 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 16, 2015 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 **\$7,967,866** to fund the expenses of Village government as contained in the 2016 Annual Budget.

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

1. That the 2016 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 2015 tax roll as follows: General Fund \$6,294,673, Capital Improvement Fund \$372,000, Park and Pond Fund \$47,500, Library Fund \$385,346, and Debt Service Fund \$868,347;
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 2016 Annual Budget is not increased.

**PASSED AND ADOPTED** by the Village Board of the Village of Brown Deer this 16th day of November, 2015.

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Carl Krueger, Village President

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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, 2015**

Executive Director

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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**Description of Funds and Accounting Structure**

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

**Governmental Fund Types**

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

**General Fund**

**Special Revenue Funds**

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

**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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2015

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**Description of Funds and Accounting Structure**

**Proprietary Fund Types**

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

✚ **Enterprise Funds**

- ✚ Water Utility
- ✚ 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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Financial Overview**

**Comprehensive Planning**

In 2008 and 2009 the Village created a Comprehensive Plan to produce a blueprint for achieving this vision. While the entire plan is too lengthy to be included with the annual budget, many of the implementation recommendations shaped the annual budgeting process and priorities. Some of the recommendations, which impacted the decision-making in the 2016 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 2016 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.
- ✦ \$5,000 has been appropriated within the Capital Projects Fund for Beautification Projects 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 2016 Capital Projects Fund budget includes work to begin reconstruction along W Fairy Chasm Road and Park Plaza Court including Storm water. Some of the project funding may be allocated towards sidewalk repair and replacement/re-paving.

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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Financial Overview**

**Economic Factors**

In addition to planning efforts, other factors influenced the 2016 budget, many of which are outside of the Village's control. One significant factor influencing the 2016 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 2015 budget for hotel taxes by \$113,636. With the hotel revenue picking up slightly, the Village is proposing no increase or decrease for 2016. 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 2014, the Village earned a total of 1.10% on investments. This dip in revenue continues to impact the 2016 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 2011 through 2015. The 2015 estimated actual and 2016 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 2016 budgeted revenues increased from 2015 due to an increased PILOT payment from the Water Utility.

Expenditures increase by \$31,982 over 2015 due mainly to salaries/wages and employee benefits.

The 2016 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 2016.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Financial Overview**

<b>Fund</b>	<b>Equity Change</b>	<b>Reason for change</b>
TIF #2	492,000	Change in State Valuation of TID's resulted in increase tax revenue.
TIF #3	3,389,200	Change in State Valuation of TID;s resulted in increased tax revenue.
TIF #4	(676,000)	Change in State Valuation of TID;s resulted in decreased tax revenue.

**Village of Brown Deer  
Budget Summary - All Funds  
2016 Adopted Budget**

Fund	Special Revenue Funds					
	General Fund	Recycling Fund	North Shore Health Department	Library Fund	Park and Pond Fund	Park and Rec Program Fund
<u>2016 Proposed Budget</u>						
Revenues						
Taxes	\$ 7,119,459	\$ -	\$ -	\$ 385,346	\$ 47,500	\$ -
Intergovernmental Revenues	1,234,952	30,000	149,779	-	-	-
Licenses and Permits	430,500	-	98,000	-	-	-
Fines, Forfeitures and Penalties	240,000	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Public Charges for Services	11,025	347,760	15,000	28,900	30,700	88,891
Intergovernmental Charges	-	-	456,888	86,734	-	10,000
Interdepartmental Charges	757,590	-	14,578	-	-	-
Miscellaneous Revenue	143,600	2,500	-	41,000	300	6,350
Other Financing Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>9,937,126</b>	<b>380,260</b>	<b>734,245</b>	<b>541,980</b>	<b>78,500</b>	<b>105,241</b>
Expenditures						
General Government	1,733,623	-	-	-	-	-
Public Safety	6,196,192	-	-	-	-	-
Public Works	1,371,659	352,861	-	-	-	-
Health and sanitation	-	-	734,247	-	-	-
Economic Development	329,388	-	-	-	-	-
Culture and Recreation	216,264	-	-	541,980	84,679	104,519
Capital	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Utility Expenses	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-
Other Financing Uses	90,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,937,126</b>	<b>352,861</b>	<b>734,247</b>	<b>541,980</b>	<b>84,679</b>	<b>104,519</b>
Surplus / (Deficit)	-	27,399	(2)	-	(6,179)	722
Projected Beginning Equity	4,571,344	555,435	37,202	80,189	80,189	Estimated End
Estimated Ending Equity	<b>\$ 4,571,344</b>	<b>\$ 582,834</b>	<b>\$ 37,200</b>	<b>\$ 80,189</b>	<b>\$ 74,010</b>	<b>\$ 722</b>
Percentage Change in Equity	0.00%	4.93%	-0.01%	0.00%	-7.71%	#VALUE!

**Village of Brown Deer  
Budget Summary - All Funds  
2016 Adopted Budget**

Fund	Special Revenue Funds						
	July 4th Program Fund	Street Lighting Fund	Community Center Fund	Strehlow Donation Fund	Framer's Market Fund	Special Events Fund	Public Safety Fund
<u>2016 Proposed Budget</u>							
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	4,371	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Public Charges for Services	-	42,200	11,000	-	5,000	700	110,000
Intergovernmental Charges	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	-
Miscellaneous Revenue	32,900	650	-	-	-	9,300	-
Other Financing Sources	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>32,900</u>	<u>42,850</u>	<u>15,371</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>	<u>110,000</u>
Expenditures							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	104,806
Public Works	-	37,100	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Culture and Recreation	35,200	-	20,557	6,000	4,000	11,150	-
Capital	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Utility Expenses	-	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>35,200</u>	<u>37,100</u>	<u>20,557</u>	<u>6,000</u>	<u>4,000</u>	<u>11,150</u>	<u>104,806</u>
Surplus / (Deficit)	<u>(2,300)</u>	<u>5,750</u>	<u>(5,186)</u>	<u>(6,000)</u>	<u>1,000</u>	<u>(1,150)</u>	<u>5,194</u>
Projected Beginning Equity	<u>34,795</u>	<u>197,882</u>	<u>(2,939)</u>	<u>90,343</u>	<u>14,835</u>	<u>2,485</u>	<u>23,626</u>
Estimated Ending Equity	<u>\$ 32,495</u>	<u>\$ 203,632</u>	<u>\$ (8,125)</u>	<u>\$ 84,343</u>	<u>\$ 15,835</u>	<u>\$ 1,335</u>	<u>\$ 28,820</u>
Percentage Change in Equity	-6.61%	2.91%	176.45%	-6.64%	6.74%	-46.28%	21.98%

**Village of Brown Deer  
Budget Summary - All Funds  
2016 Adopted Budget**

<b>Fund</b>	<b>Capital Projects Funds</b>				
	<b>Debt Service Fund</b>	<b>Capital Improvement Fund</b>	<b>TIF #2 Fund</b>	<b>TIF #3 Fund</b>	<b>TIF #4 Fund</b>
<u>2016 Proposed Budget</u>					
<b>Revenues</b>					
Taxes	\$ 868,347	\$ 372,000	\$ 884,264	\$ 429,976	\$ 72,367
Intergovernmental Revenues	-	-	1,860	2,696	2,929
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	500	-	1,000	1,000	1,000
Other Financing Sources	-	2,125,000	-	-	-
<b>Total Revenues</b>	<u>868,847</u>	<u>2,497,000</u>	<u>887,124</u>	<u>433,672</u>	<u>76,296</u>
<b>Expenditures</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	-	-	129,631	567,875	202,579
Culture and Recreation	-	-	-	-	-
Capital	-	1,699,125	-	-	-
Debt Service	868,347	-	767,400	312,123	440,535
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<u>868,347</u>	<u>1,699,125</u>	<u>897,031</u>	<u>879,998</u>	<u>643,114</u>
<b>Surplus / (Deficit)</b>	<u>500</u>	<u>797,875</u>	<u>(9,907)</u>	<u>(446,326)</u>	<u>(566,818)</u>
<b>Projected Beginning Equity</b>	<u>90,343</u>	<u>95,679</u>	<u>(459,334)</u>	<u>1,360,115</u>	<u>344,317</u>
<b>Estimated Ending Equity</b>	<u>\$ 90,843</u>	<u>\$ 893,554</u>	<u>\$ (469,241)</u>	<u>\$ 913,789</u>	<u>\$ (222,501)</u>
<b>Percentage Change in Equity</b>	0.55%	833.91%	2.16%	-32.82%	-164.62%

**Village of Brown Deer  
Budget Summary - All Funds  
2016 Adopted Budget**

<b>Fund</b>	<b>Enterprise Funds</b>				<b>Total All Funds</b>
	<b>Water Utility</b>	<b>Storm Water Utility</b>	<b>Sanitary Sewer Utility</b>	<b>Internal Service Fund</b>	
<u>2016 Proposed Budget</u>					
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 10,179,259
Intergovernmental Revenues	-	-	-	-	1,426,587
Licenses and Permits	-	1,540	-	-	530,040
Fines, Forfeitures and Penalties	16,000	-	-	-	256,000
Special Assessments	-	-	-	-	-
Public Charges for Services	1,539,500	981,088	1,427,579	-	4,639,343
Intergovernmental Charges	-	-	-	-	553,622
Interdepartmental Charges	-	-	-	90,000	862,168
Miscellaneous Revenue	132,500	11,500	22,000	26,832	432,932
Other Financing Sources	-	-	-	-	2,125,000
<b>Total Revenues</b>	<u>1,688,000</u>	<u>994,128</u>	<u>1,449,579</u>	<u>116,832</u>	<u>21,004,951</u>
<b>Expenditures</b>					
General Government	-	-	-	-	1,733,623
Public Safety	-	-	-	-	6,300,998
Public Works	-	-	-	-	1,761,620
Health and sanitation	-	-	-	-	734,247
Economic Development	-	-	-	-	1,229,473
Culture and Recreation	-	-	-	-	1,024,349
Capital	-	-	-	-	1,699,125
Debt Service	-	-	-	-	2,388,405
Utility Expenses	1,533,700	898,461	1,436,401	-	3,868,562
Internal Service Expenses	-	-	-	203,281	203,281
Other Financing Uses	-	-	-	-	90,000
<b>Total Expenditures</b>	<u>1,533,700</u>	<u>898,461</u>	<u>1,436,401</u>	<u>203,281</u>	<u>21,033,683</u>
<b>Surplus / (Deficit)</b>	<u>154,300</u>	<u>95,667</u>	<u>13,178</u>	<u>(86,449)</u>	<u>(28,732)</u>
<b>Projected Beginning Equity</b>	<u>7,838,780</u>	<u>3,913,139</u>	<u>4,228,712</u>	<u>285,768</u>	<u>23,382,904</u>
<b>Estimated Ending Equity</b>	<u>\$ 7,993,080</u>	<u>\$ 4,008,806</u>	<u>\$ 4,241,890</u>	<u>\$ 199,319</u>	<u>\$ 23,354,172</u>
<b>Percentage Change in Equity</b>	1.97%	2.44%	0.31%	-30.25%	

**Village of Brown Deer  
Budget Summary - All Funds  
2012 - 2016 Budget**

	Total 2012 Actual All Funds	Total 2013 Actual All Funds	Total 2014 Actual All Funds	Total 2015 Original Budget Funds	Total 2016 Budget All Funds	Change from 2015 Budget	% Change
<b>Revenues</b>							
Taxes	\$ 10,093,630	\$ 10,005,420	\$ 10,081,908	\$ 10,041,165	\$ 10,179,259	\$ 138,094	1.4%
Intergovernmental Revenues	\$ 2,943,987	\$ 1,777,122	\$ 1,839,214	\$ 1,519,911	\$ 1,426,587	\$ (93,324)	-5.3%
Licenses and Permits	\$ 544,833	\$ 552,158	\$ 657,200	\$ 533,549	\$ 530,040	\$ (3,509)	-0.6%
Fines, Forfeitures and Penalties	\$ 270,548	\$ 244,770	\$ 324,354	\$ 255,000	\$ 256,000	\$ 1,000	0.4%
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Public Charges for Services	\$ 4,491,564	\$ 4,338,797	\$ 4,486,985	\$ 4,473,905	\$ 4,639,343	\$ 165,438	3.8%
Intergovernmental Charges	\$ 580,587	\$ 638,293	\$ 611,908	\$ 562,938	\$ 553,622	\$ (9,316)	-1.5%
Interdepartmental Charges	\$ 871,898	\$ 825,606	\$ 829,521	\$ 819,381	\$ 862,168	\$ 42,787	5.2%
Miscellaneous Revenue	\$ 576,446	\$ 1,809,055	\$ 2,813,668	\$ 1,039,826	\$ 432,932	\$ (606,894)	-33.5%
Other Financing Sources	\$ 5,470,291	\$ 57,422	\$ 54,417	\$ 998,675	\$ 2,125,000	\$ 1,126,325	1961.5%
<b>Total Revenues</b>	<b>\$ 25,843,784</b>	<b>20,248,643</b>	<b>21,699,175</b>	<b>20,244,350</b>	<b>21,004,951</b>	<b>760,601</b>	<b>3.8%</b>
<b>Expenditures</b>							
General Government	\$ 1,568,067	\$ 1,565,457	\$ 1,615,886	\$ 1,631,040	\$ 1,733,623	\$ 102,583	6.6%
Public Safety	\$ 5,944,916	\$ 6,076,587	\$ 6,117,818	\$ 6,240,726	\$ 6,300,998	\$ 60,272	1.0%
Public Works	\$ 1,739,560	\$ 1,639,326	\$ 1,629,899	\$ 1,707,799	\$ 1,761,620	\$ 53,821	3.3%
Health and sanitation	\$ 853,424	\$ 728,530	\$ 758,417	\$ 718,705	\$ 734,247	\$ 15,542	2.1%
Economic Development	\$ 1,026,758	\$ 3,643,930	\$ 1,253,079	\$ 846,313	\$ 1,229,473	\$ 383,160	10.5%
Culture and Recreation	\$ 992,539	\$ 1,001,263	\$ 958,985	\$ 990,289	\$ 1,024,349	\$ 34,060	3.4%
Capital	\$ 1,569,046	\$ 897,499	\$ 2,742,341	\$ 2,505,974	\$ 1,699,125	\$ (806,849)	-89.9%
Debt Service	\$ 6,927,482	\$ 3,219,452	\$ 2,126,333	\$ 2,121,111	\$ 2,388,405	\$ 267,294	8.3%
Utility Expenses	\$ 3,462,279	\$ 3,788,961	\$ 3,632,742	\$ 3,884,097	\$ 3,868,562	\$ (15,535)	-0.4%
Internal Service Expenses	\$ 89,224	\$ 93,293	\$ 98,621	\$ 190,000	\$ 203,281	\$ 13,281	14.2%
Other Financing Uses	\$ 91,000	\$ 91,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%
<b>Total Expenditures</b>	<b>24,264,295</b>	<b>22,745,298</b>	<b>21,024,121</b>	<b>20,926,054</b>	<b>21,033,683</b>	<b>107,629</b>	<b>0.5%</b>
<b>Surplus / (Deficit)</b>	<b>1,579,489</b>	<b>(2,496,655)</b>	<b>675,054</b>	<b>(681,704)</b>	<b>(28,732)</b>	<b>(1,814,951)</b>	<b>72.7%</b>
<b>Projected Beginning Equity</b>	<b>24,084,599</b>	<b>25,664,088</b>	<b>25,664,088</b>	<b>23,167,433</b>	<b>22,485,729</b>	<b>(2,496,655)</b>	<b>-9.7%</b>
<b>Estimated Ending Equity</b>	<b>\$ 25,664,088</b>	<b>\$ 23,167,433</b>	<b>\$ 26,339,142</b>	<b>\$ 22,485,729</b>	<b>\$ 22,456,997</b>	<b>(681,704)</b>	<b>-2.9%</b>

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**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 2012	Actual 2013	Actual 2014	Est. Actual 2015	Budget 2016
<b>Taxes</b>					
Property Taxes	\$ 9,307,851	\$ 9,126,484	\$ 9,201,538	\$ 9,032,950	\$ 9,253,352
Hotel Taxes	504,958	580,404	589,710	613,636	502,786
PILOT	280,821	298,532	290,660	312,000	322,000
<b>Intergovernmental Revenues</b>					
State Shared Revenues	188,924	188,896	188,765	186,457	188,261
Computer Exemption	478,904	553,371	625,402	477,474	309,557
Expenditure Restraint Prog	232,407	237,094	240,586	248,650	235,698
Transportation Aids	397,255	399,661	404,436	421,940	462,436
<b>Charges for Services</b>					
Water charges	1,609,493	1,482,454	1,520,935	1,574,321	1,531,040
Stormwater charges	859,228	868,102	869,099	980,150	980,088
Sanitary Sewer charges	1,397,036	1,350,441	1,476,390	1,515,145	1,395,784
<b>Other Financing Sources</b>					
Debt issues	409,656	-	-	-	-
<b>Total</b>	<b>\$ 15,666,533</b>	<b>\$ 15,085,439</b>	<b>\$ 15,407,521</b>	<b>\$ 15,362,723</b>	<b>\$ 15,181,002</b>
<b>All revenues</b>	<b>\$ 25,924,339</b>	<b>\$ 20,264,761</b>	<b>\$ 21,741,769</b>	<b>\$ 22,479,377</b>	<b>\$ 23,949,345</b>
<b>Total</b>	<b>60.43%</b>	<b>74.44%</b>	<b>70.87%</b>	<b>68.34%</b>	<b>63.39%</b>

**TAXES**

**Property taxes**

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

**Assessed and Equalized Values**

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

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2016

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**Revenue Overview**

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

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

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

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

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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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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 2013 came in at \$580,404, which was \$80,404 over the 2013 budget. The 2014 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 an increase in hotel tax revenue again in 2015 so the 2016 budget was established using a trend analysis taking into consideration the travel during the summer and holidays resulting in a 2016 budget that is 1% higher than the 2015 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 2016 budget amount was estimated based on the 2015 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 2016 payment would be \$188,261, a slight increase from 2015 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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Revenue Overview**

mills. The Village was notified that the State payment for 2016 is \$235,698, which is a 5.21% decrease from 2015.

**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 2016 is \$309,557, which is a 35.17% decrease from 2015.

**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 2016 estimated payment for transportation aids is \$462,436. 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:

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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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**

The Village will be issuing debt for Capital Improvement Project for 2016 and 2017.

**Village of Brown Deer  
Tax Levy Statistics  
2016 Adopted Budget**

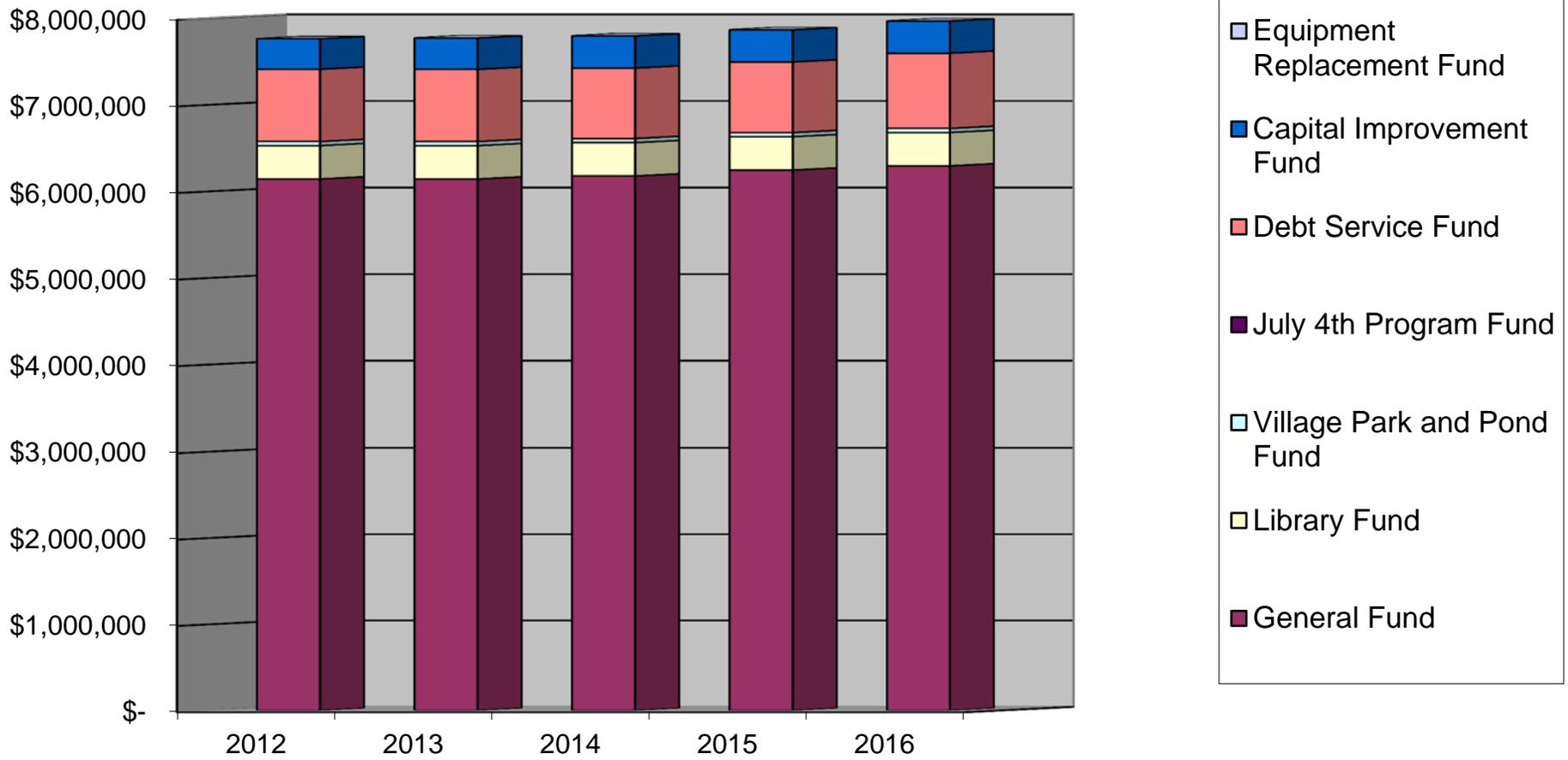
Taxing Fund	Actual 2012	Actual 2013	Actual 2014	Amended Budget 2015	Proposed Budget 2016	Change from 2015 Budget	Chg %
General Fund	\$ 6,143,209	\$ 6,142,800	\$ 6,177,920	\$ 6,246,057	\$ 6,294,673	\$ 48,616	0.78%
Library Fund	385,346	385,346	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	47,500	47,500	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	-	-	-	-	-	-	0.00%
Debt Service Fund	835,004	834,181	813,655	815,842	868,347	52,505	6.44%
Capital Improvement Fund	351,561	362,108	372,000	372,000	372,000	-	0.00%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
<b>Total Village Tax Levy</b>	<b><u>\$ 7,762,620</u></b>	<b><u>\$ 7,771,935</u></b>	<b><u>\$ 7,796,421</u></b>	<b><u>\$ 7,866,745</u></b>	<b><u>\$ 7,967,866</u></b>	<b><u>\$ 101,121</u></b>	<b><u>1.29%</u></b>
Change from previous year	-	9,315	24,486	70,324	101,121		
% Change from previous year	0.00%	0.12%	0.32%	0.90%	1.29%		

**ESTIMATED TID IN**

Assessed Valuation	\$ 1,001,071,900	\$ 917,544,016	\$ 913,660,900	\$ 911,344,200	\$ 899,825,200	\$ (11,519,000)	-1.26%
Assessed Tax Rate	7.7543	8.4704	8.5332	8.6320	8.8549	0.2229	2.58%
Equalized	1,038,140,200	962,776,000	927,162,600	942,430,400	899,594,200	(42,836,200)	-4.55%
Tax Rate	7.4774	8.0724	8.4089	8.3473	8.8572	0.5099	6.11%
Fair Market Ratio	96.43%	95.30%	98.54%	96.70%	100.03%		

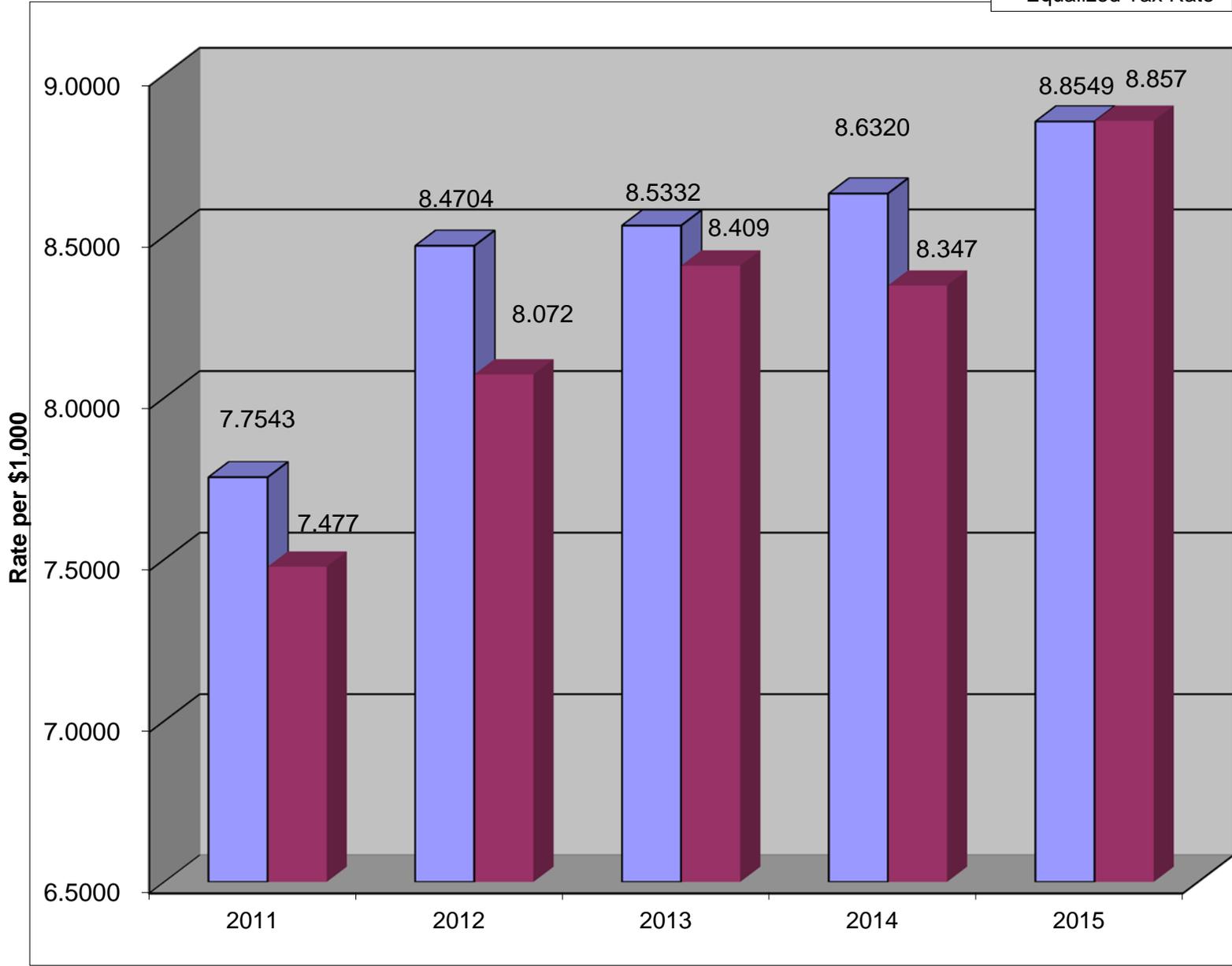
Lottery Credit	\$ 111.14	\$ 121.09	\$ 133.02	\$ 164.09	\$ 165.57		
Average Residence	152,488	152,511	139,868	132,654	128,542		
<b>Average tax bill</b>	<b>1,182.44</b>	<b>1,291.82</b>	<b>1,193.52</b>	<b>1,145.07</b>	<b>1,138.23</b>		
Change from previous year	(55.34)	109.39	(98.31)	(48.44)	(6.85)		

## Tax Levy By Fund



### Assessed and Equalized Tax Rate Trends

Assessed Tax Rate  
Equalized Tax Rate



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

	Actual 2012	Actual 2013	Actual 2014	Est Actual 2015	Proposed Budget 2016	2017
Projected Reserves	\$ 150,725	\$ 236,060	\$ 378,216	\$ 378,216	\$ 347,915	\$ 375,314
Revenues - Annual Fee	\$ 372,024	\$ 370,882	\$ 369,217	\$ 347,760	\$ 347,760	\$ 332,560
Other Revenues	49,409	46,274	50,478	42,500	32,500	32,500
Expenses (excluding depreciation)	<u>(336,098)</u>	<u>(275,000)</u>	<u>(284,801)</u>	<u>(347,937)</u>	<u>(352,861)</u>	<u>(359,918)</u>
Net change in "cash"	<u>85,335</u>	<u>142,156</u>	<u>134,894</u>	<u>42,323</u>	<u>27,399</u>	<u>5,142</u>
<b>Ending "cash" position</b>	<u>\$ 236,060</u>	<u>\$ 378,216</u>	<u>\$ 513,110</u>	<u>\$ 420,539</u>	<u>\$ 375,314</u>	<u>\$ 380,456</u>
Recommended reserves:	\$ 68,750	\$ 71,200	\$ 72,624	\$ 72,624	\$ 74,077	\$ 75,558
Shortage from recommended reserves	<u>\$ 167,310</u>	<u>\$ 307,016</u>	<u>\$ 440,486</u>	<u>\$ 347,915</u>	<u>\$ 301,237</u>	<u>\$ 304,897</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	Actual 2014	Projected 2015	Proposed Budget 2016	2017	2018	2019	
Projected Reserves	\$ 693,542	\$ 647,524	\$ 510,377	\$ 418,007	\$ 315,544	\$ 193,545	\$ 248,597	\$ 296,006	
Revenues	\$ 883,665	\$ 1,002,088	\$ 914,845	\$ 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)	(92,370)	(102,463)	(121,999)	55,052	47,409	92,016	
<b>Ending reserve position</b>	<b>\$ 647,524</b>	<b>\$ 510,377</b>	<b>\$ 418,007</b>	<b>\$ 315,544</b>	<b>\$ 193,545</b>	<b>\$ 248,597</b>	<b>\$ 296,006</b>	<b>\$ 388,022</b>	
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)	\$ (145,932)	\$ (257,558)	\$ (250,732)	\$ (192,532)	\$ (151,842)	\$ 129,559	
Estimated ERU's	8,145								
ERU rate per year	106.08	106.08	106.08	106.08	120.33	120.33	127.55	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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

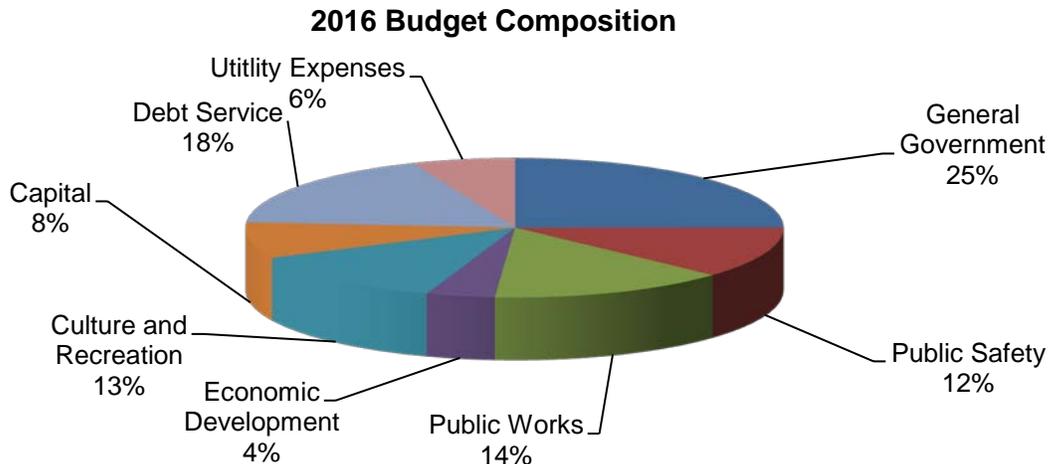
**Expenditure Overview**

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>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Est. Actual</u>	<u>2016 Budget</u>
General Government	\$ 1,568,067	\$ 1,565,457	\$ 1,615,886	\$ 1,631,040	\$ 1,733,623
Public Safety	5,944,916	6,076,587	6,117,818	6,240,726	6,300,998
Public Works	1,739,560	1,639,326	1,629,899	1,707,799	1,761,620
Economic Development	1,026,758	3,643,930	1,253,079	846,313	1,229,473
Culture and Recreation	1,845,963	1,729,793	1,717,402	1,708,994	1,758,596
Capital	1,569,046	897,499	2,742,341	2,505,974	1,699,125
Debt service	6,927,482	3,219,452	2,126,333	2,121,111	2,388,405
Utility Expenses	3,462,279	3,788,961	3,632,742	3,884,097	3,868,562
All other	180,224	184,293	188,621	280,000	293,281
<b>Total</b>	<b><u>\$ 24,264,295</u></b>	<b><u>\$ 22,745,298</u></b>	<b><u>\$ 21,024,121</u></b>	<b><u>\$ 20,926,054</u></b>	<b><u>\$ 21,033,683</u></b>

The graph below summarizes the composition of the 2016 budgeted expenditures by function:



**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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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 2016 Budget show a modest increase on January 1<sup>st</sup>. Since, 2011 Wisconsin Act 32 has been in place, the Village has only one collective bargaining unit, the Wisconsin Professional Police Association (WPPA). The 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, 2016 all non-represented employees will be contributing 6.6% of their wages to WRS and the WPPA members will be contributing 6.6%. 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 2016 with a couple of changes due to Health Care Reform the Village will have a 2.8% 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, \$6969,736 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, \$11.782 to Milwaukee Area Domestic Animal Control for animal control services and \$125,932 to North Shore Health Department for public health 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, 2015 and the 2016 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  
2016 Adopted Budget**

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Budget	Change	Chg %
<b>General Fund</b>								
<b>General Government</b>								
Village Board	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
Municipal Court	50,762	56,335	81,560	67,600	67,600	68,730	1,130	2%
Village Manager	228,981	198,514	236,986	246,042	246,042	250,423	4,381	2%
Administrative Services	211,337	181,370	172,690	194,408	194,408	171,531	(22,877)	-12% *
Village Hall	13,670	14,573	15,246	14,266	14,433	47,840	33,574	235%
<b>Total General Government</b>	<b>531,750</b>	<b>477,792</b>	<b>533,482</b>	<b>549,316</b>	<b>549,483</b>	<b>565,524</b>	<b>16,208</b>	<b>3%</b>
<b>Public Safety</b>								
Police	2,275,256	2,346,305	2,444,197	2,484,754	2,484,754	2,424,298	(60,456)	-2%
<b>Public Works</b>								
Administration	144,802	134,087	158,320	134,942	131,995	144,064	9,122	7%
Street/Traffic Operations	59,985	55,536	45,919	43,731	32,096	46,687	2,956	7%
Sidewalk Maintenance	1,251	619	-	1,249	-	1,334	85	7%
Winter Operations	42,137	68,063	57,890	49,978	46,959	53,357	3,379	7%
Forestry Operations	62,344	69,598	42,938	49,978	71,795	53,357	3,379	7%
Municipal Complex	68,604	77,221	99,288	93,990	97,815	98,494	4,504	5%
Refuse	15,731	15,162	16,583	14,994	32,342	16,007	1,013	7%
<b>Total Public Works</b>	<b>394,854</b>	<b>420,286</b>	<b>420,938</b>	<b>388,862</b>	<b>413,002</b>	<b>413,300</b>	<b>24,438</b>	<b>6%</b>
Community Services	202,778	242,551	278,990	279,285	279,285	226,642	(52,643)	-19%
Park and Recreation	132,340	144,623	148,130	150,421	150,421	153,434	3,013	2%
<b>Total General Fund</b>	<b>3,536,978</b>	<b>3,631,557</b>	<b>3,825,737</b>	<b>3,852,638</b>	<b>3,876,945</b>	<b>3,783,198</b>	<b>(69,440)</b>	<b>-2%</b>
<b>Other Funds</b>								
Recycling Fund	9,874	19,556	21,324	45,306	22,125	48,623	3,317	7%
North Shore Health Department	362,000	358,891	363,944	346,367	346,367	345,026	(1,341)	0%
Library	312,262	290,668	291,541	300,789	300,789	313,035	12,246	4%
Village Park and Pond	42,056	35,745	34,946	38,740	33,579	39,000	260	1%
Park and Recreation Program Fund	54,990	63,420	59,592	84,845	68,181	77,497	(7,348)	-9%
July 4th Program Fund	316	-	-	923	-	923	-	0%
Community Center	-	-	-	-	1,622	1,725	1,725	#DIV/0!
Public Safety	-	-	-	-	-	73,460	73,460	#DIV/0!
Stormwater Utility	121,080	137,356	125,603	179,722	95,946	202,126	22,404	12%
Sanitary Sewer Utility	52,096	61,971	74,196	80,717	75,785	95,403	14,686	18%
<b>Total Other Funds</b>	<b>954,674</b>	<b>967,607</b>	<b>971,146</b>	<b>1,077,409</b>	<b>944,394</b>	<b>1,196,818</b>	<b>119,409</b>	<b>11%</b>
<b>Total Village-Wide</b>	<b>\$ 4,491,652</b>	<b>\$ 4,599,164</b>	<b>\$ 4,796,883</b>	<b>\$ 4,930,047</b>	<b>\$ 4,821,339</b>	<b>\$ 4,980,016</b>	<b>49,969</b>	<b>1%</b>

**Village of Brown Deer  
Summary of Benefit Expenditures  
2016 Adopted Budget**

Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Budget	Change	Chg %
<b>General Fund</b>								
General Government								
Village Board	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	-	0%
Municipal Court	14,414	25,283	26,343	26,813	26,813	31,037	4,224	16%
Village Manager	80,040	70,321	84,450	93,262	93,262	106,044	12,782	14%
Administrative Services	76,303	62,133	57,672	62,232	62,232	55,253	(6,979)	-11%
Other General Government	19,675	17,115	18,075	27,450	16,050	41,708	14,258	52%
Village Hall	1,046	1,115	1,166	1,091	1,104	26,279	25,188	2309%
Total General Government	193,544	178,033	189,772	212,914	201,527	262,387	49,473	23%
Public Safety								
Police	1,000,417	1,060,371	917,000	928,387	928,387	904,212	(24,175)	-3%
Public Works								
Administration	90,285	67,948	74,824	63,561	62,779	69,311	5,750	9%
Street/Traffic Operations	24,727	27,554	17,630	20,598	14,417	22,463	1,865	9%
Sidewalk Maintenance	547	282	-	589	-	642	53	9%
Winter Operations	19,612	31,247	28,135	23,540	21,366	25,671	2,131	9%
Forestry Operations	23,848	31,113	25,681	17,559	28,483	25,671	8,112	46%
Municipal Complex	28,550	34,911	39,827	45,713	41,075	48,469	2,756	6%
Refuse	6,307	7,079	6,387	7,063	14,066	7,702	639	9%
Total Public Works	193,876	200,134	192,484	178,623	182,186	199,929	21,306	12%
Community Services	75,110	97,356	103,733	105,480	105,480	79,346	(26,134)	-25%
Park and Recreation	45,891	53,208	53,422	55,447	55,447	56,545	1,098	2%
<b>Total General Fund</b>	<b>1,508,838</b>	<b>1,589,102</b>	<b>1,456,411</b>	<b>1,480,851</b>	<b>1,473,027</b>	<b>1,502,419</b>	<b>21,568</b>	<b>1%</b>
<b>Other Funds</b>								
Recycling Fund	3,186	6,055	5,727	13,831	4,587	16,438	2,607	19%
North Shore Health Department	115,988	115,987	146,277	137,489	128,116	123,685	(13,804)	-10%
Library	97,343	102,381	97,353	92,546	92,546	94,734	2,188	2%
Village Park and Pond	3,322	2,734	2,674	2,964	2,569	2,984	20	1%
Park and Recreation Program Fund	4,231	4,860	4,530	6,217	5,217	5,652	(565)	-9%
July 4th Program Fund	24	-	-	77	-	77	-	0%
Community Center	-	-	-	-	124	132	132	#DIV/0!
Public Safety	-	-	-	-	20,751	31,346	31,346	#DIV/0!
Stormwater Utility	58,519	69,842	56,086	75,381	43,224	87,955	12,574	17%
Sanitary Sewer Utility	22,159	27,143	28,621	34,216	31,337	40,717	6,501	19%
<b>Total Other Funds</b>	<b>304,772</b>	<b>329,002</b>	<b>341,268</b>	<b>362,721</b>	<b>328,471</b>	<b>403,720</b>	<b>40,999</b>	<b>11%</b>
<b>Total Village-Wide</b>	<b>\$ 1,813,610</b>	<b>\$ 1,918,104</b>	<b>\$ 1,797,679</b>	<b>\$ 1,843,572</b>	<b>\$ 1,801,498</b>	<b>\$ 1,906,139</b>	<b>62,567</b>	<b>3%</b>

**Village of Brown Deer  
Summary of Full Time Equivalent Employees  
2016 Adopted Budget**

Department	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
<b>General Fund</b>						
<b>General Government</b>						
Village Board **	7.00	7.00	7.00	7.00	7.00	7.00
Municipal Court	2.50	2.54	2.40	2.40	2.50	2.50
Village Manager	2.88	3.42	3.49	4.30	3.50	3.50
Administrative Services	3.86	3.96	3.88	3.38	3.53	3.50
Village Hall	0.47	0.47	0.40	0.40	0.40	1.00
<b>Total General Government</b>	<u>16.71</u>	<u>17.39</u>	<u>17.17</u>	<u>17.48</u>	<u>16.93</u>	<u>17.50</u>
<b>Public Safety</b>						
Police	37.00	35.00	34.00	35.00	35.00	35.00
Public Works	8.98	8.98	8.98	8.98	8.98	9.98
Community Services	4.72	4.22	4.30	4.75	4.60	3.60
Park and Recreation	3.26	3.26	3.00	3.00	3.00	3.00
<b>Total General Fund</b>	<u>70.67</u>	<u>68.85</u>	<u>67.45</u>	<u>69.21</u>	<u>68.51</u>	<u>69.08</u>
<b>Other Funds</b>						
Recycling Fund	0.89	0.89	0.89	0.89	0.89	0.89
North Shore Health Department	5.58	7.27	8.20	8.20	8.20	8.20
Library	9.85	9.85	9.79	9.22	8.67	8.89
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	3.30	3.30	2.30	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
<b>Total Other Funds</b>	<u>26.05</u>	<u>27.74</u>	<u>27.61</u>	<u>27.04</u>	<u>25.49</u>	<u>25.71</u>
<b>Total Village-Wide</b>	<u>96.72</u>	<u>96.59</u>	<u>95.06</u>	<u>96.25</u>	<u>94.00</u>	<u>94.79</u>

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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

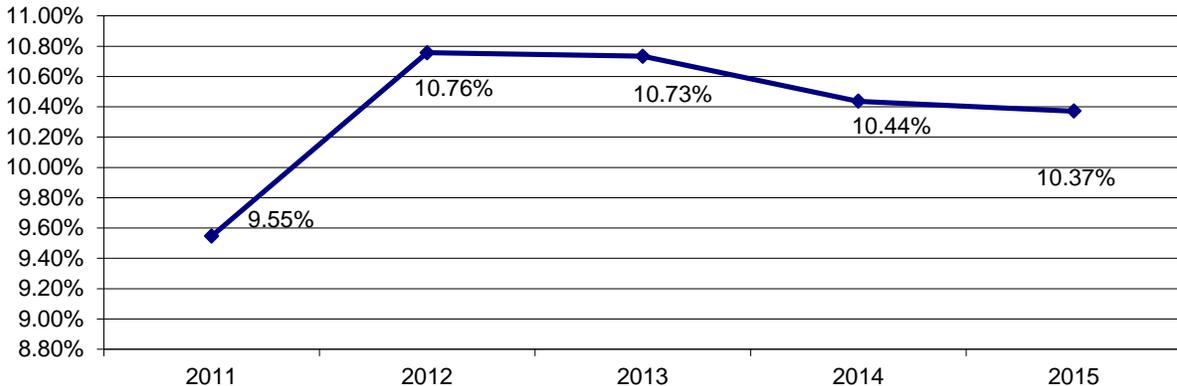
**Debt Management**

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):

<b>Outstanding Debt vs Debt Limit</b>					
	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Est. Actual 2015</b>	<b>Budget 2016</b>
Debt limit	\$ 51,907,010	\$ 48,138,800	\$ 46,358,130	\$ 47,121,520	\$ 44,979,710
Outstanding General Obligation Debt	\$20,433,732	\$17,826,970	\$18,260,091	\$18,024,031	\$16,264,029
<b>General Obligation Debt as a % of limit</b>	<b>39.37%</b>	<b>37.03%</b>	<b>39.39%</b>	<b>38.25%</b>	<b>36.16%</b>
<b>Debt limit as a % of Assessed Value</b>	<b>4.90%</b>	<b>4.64%</b>	<b>4.47%</b>	<b>4.89%</b>	<b>4.92%</b>

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

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



# **GENERAL FUND**

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**General Fund**

The General Fund is the primary operating fund of the Village. This fund accounts for the financial resources of the Village, which are not accounted for in any other fund. Principal revenue sources are property 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.

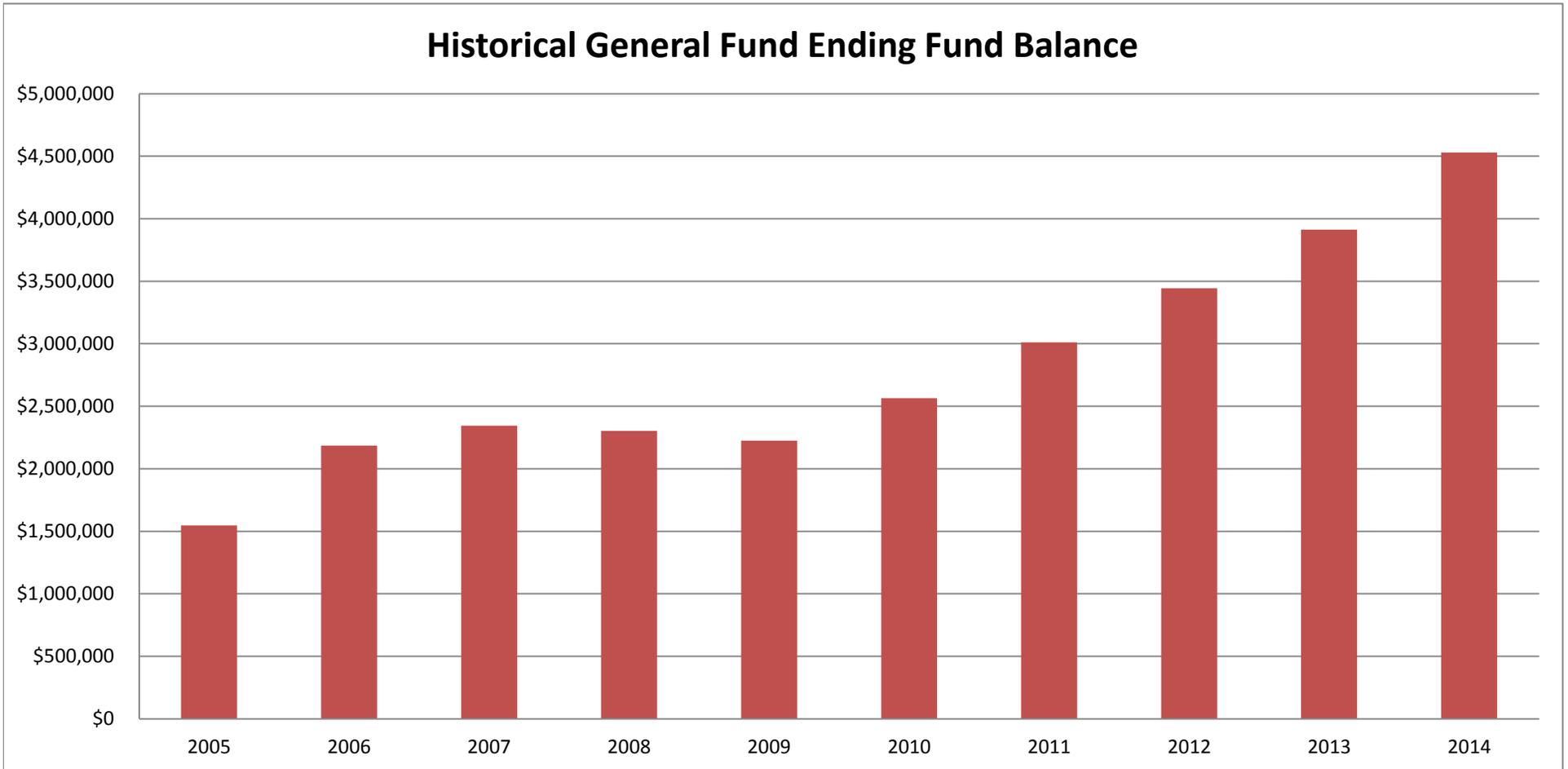
**Village of Brown Deer  
General Fund Summary  
2016 Adopted Budget**

	2012 Actual	2013 Actual	2014 Actual	2015 Amended Budget	2015 Est. Actual	2016 Proposed Budget	Change from 2015 Budget	Chg %
<b>Revenues</b>								
Taxes	\$ 6,928,988	\$ 7,021,734	\$ 7,058,291	\$ 7,036,057	\$ 7,166,762	\$ 7,119,459	\$ 83,402	1.19%
Intergovernmental	1,329,449	1,414,898	1,493,802	1,341,567	1,364,631	1,234,952	(106,615)	-7.95%
Licenses and Permits	446,042	438,676	544,813	427,035	485,237	430,500	3,465	0.81%
Fines, Forfeitures and Penalties	250,360	220,057	289,517	240,000	390,134	240,000	-	0.00%
Public Charges for Services	21,061	37,427	67,095	10,750	79,291	59,097	48,347	449.74%
Interdepartmental Charges	762,930	766,226	726,674	716,241	662,187	709,518	(6,723)	-0.94%
Miscellaneous Revenue	151,485	147,083	250,245	133,494	214,127	143,600	10,106	7.57%
Other Financing Sources	-	-	-	-	-	-	-	#DIV/0!
<b>Total Revenues</b>	<b>9,890,315</b>	<b>10,046,101</b>	<b>10,430,437</b>	<b>9,905,144</b>	<b>10,362,369</b>	<b>9,937,126</b>	<b>31,982</b>	<b>0.32%</b>
<b>Expenditures</b>								
<b>General Government</b>								
Village Board	\$ 34,569	\$ 36,446	\$ 30,261	\$ 38,771	\$ 34,240	\$ 39,166	\$ 395	1.02%
Municipal Court	88,138	92,808	132,279	110,633	149,931	115,987	5,354	4.84%
Village Attorney	123,133	143,003	155,102	128,683	108,597	112,000	(16,683)	-12.96%
Village Manager	392,088	374,880	392,326	378,904	365,829	413,567	34,663	9.15%
Administrative Services	383,763	354,491	302,814	340,022	435,418	344,484	4,462	1.31%
Other General Government	393,212	398,905	404,047	483,542	454,615	529,000	45,458	9.40%
Village Hall	151,266	164,924	199,057	150,485	193,465	179,419	28,934	19.23%
<b>Total General Government</b>	<b>1,566,169</b>	<b>1,565,457</b>	<b>1,615,886</b>	<b>1,631,040</b>	<b>1,742,095</b>	<b>1,733,623</b>	<b>102,583</b>	<b>6.29%</b>
<b>Public Safety</b>								
Police	3,564,887	3,634,842	3,608,894	3,709,106	3,753,584	3,591,975	(117,131)	-3.16%
Fire	2,035,723	2,058,431	2,091,743	2,131,939	2,130,512	2,160,367	28,428	1.33%
Dispatch	344,306	383,314	417,181	399,681	407,322	443,850	44,169	11.05%
<b>Total Public Safety</b>	<b>5,944,916</b>	<b>6,076,587</b>	<b>6,117,818</b>	<b>6,240,726</b>	<b>6,291,418</b>	<b>6,196,192</b>	<b>(44,534)</b>	<b>-0.71%</b>
<b>Public Works</b>								
Administration	249,238	210,021	241,740	209,403	232,474	226,125	16,722	7.99%
Street/Traffic Operations	207,923	199,982	157,043	189,508	161,233	196,650	7,142	3.77%
Sidewalk Operations	1,798	901	1,696	3,638	2,479	3,976	338	9.29%
Winter Operations	112,787	193,822	173,568	173,718	155,479	170,228	(3,490)	-2.01%
Forestry Operations	88,649	107,233	63,388	77,018	139,942	86,028	9,010	11.70%
Municipal Complex	209,162	225,464	256,041	274,533	208,053	289,943	15,410	5.61%
Refuse	500,605	395,522	427,435	397,057	444,828	398,709	1,652	0.42%
<b>Total Public Works</b>	<b>1,370,163</b>	<b>1,332,945</b>	<b>1,320,911</b>	<b>1,324,875</b>	<b>1,344,488</b>	<b>1,371,659</b>	<b>46,784</b>	<b>3.53%</b>
Community Services	299,524	362,666	403,175	406,350	394,076	329,388	(76,962)	-18.94%
Park and Recreation	184,333	203,658	207,423	212,153	211,386	216,264	4,111	1.94%
Other Financing Uses	92,898	91,000	90,000	90,000	90,000	90,000	-	0.00%
<b>Total Expenditures</b>	<b>9,458,004</b>	<b>9,632,313</b>	<b>9,755,213</b>	<b>9,905,144</b>	<b>10,073,463</b>	<b>9,937,126</b>	<b>31,982</b>	<b>0.32%</b>
<b>Revenues less Expenditures</b>	<b>432,311</b>	<b>413,788</b>	<b>675,224</b>	<b>-</b>	<b>288,906</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>2,395,125</b>	<b>2,827,436</b>	<b>2,686,760</b>	<b>3,361,984</b>	<b>3,361,984</b>	<b>3,650,890</b>		
<b>Ending Fund Balance</b>	<b>\$ 2,827,436</b>	<b>\$ 3,241,224</b>	<b>\$ 3,361,984</b>	<b>\$ 3,361,984</b>	<b>\$ 3,650,890</b>	<b>\$ 3,650,890</b>		
<b>Fund balance as a Percentage of E</b>	<b>29.89%</b>	<b>33.65%</b>	<b>34.46%</b>	<b>33.94%</b>	<b>36.24%</b>	<b>36.74%</b>		
<b>Fund Balance Low Range 15%</b>	<b>\$ 1,418,701</b>	<b>\$ 1,444,847</b>	<b>\$ 1,463,282</b>	<b>\$ 1,485,772</b>	<b>\$ 1,511,019</b>	<b>\$ 1,490,569</b>		
<b>Fund Balance High Range 30%</b>	<b>\$ 2,837,401</b>	<b>\$ 2,889,694</b>	<b>\$ 2,926,564</b>	<b>\$ 2,971,543</b>	<b>\$ 3,022,039</b>	<b>\$ 2,981,138</b>		

**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

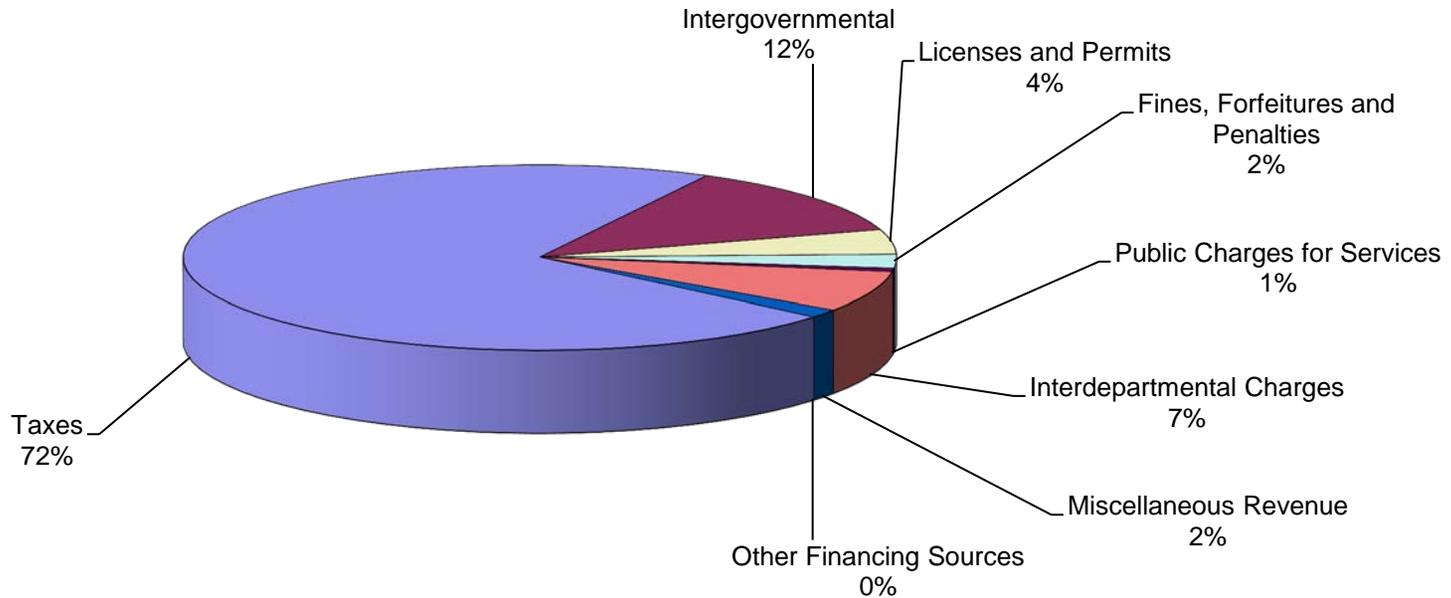
**Historical General Fund Ending Fund Balance**



**Village of Brown Deer  
Summary of General Fund Revenues  
2016 Budget**

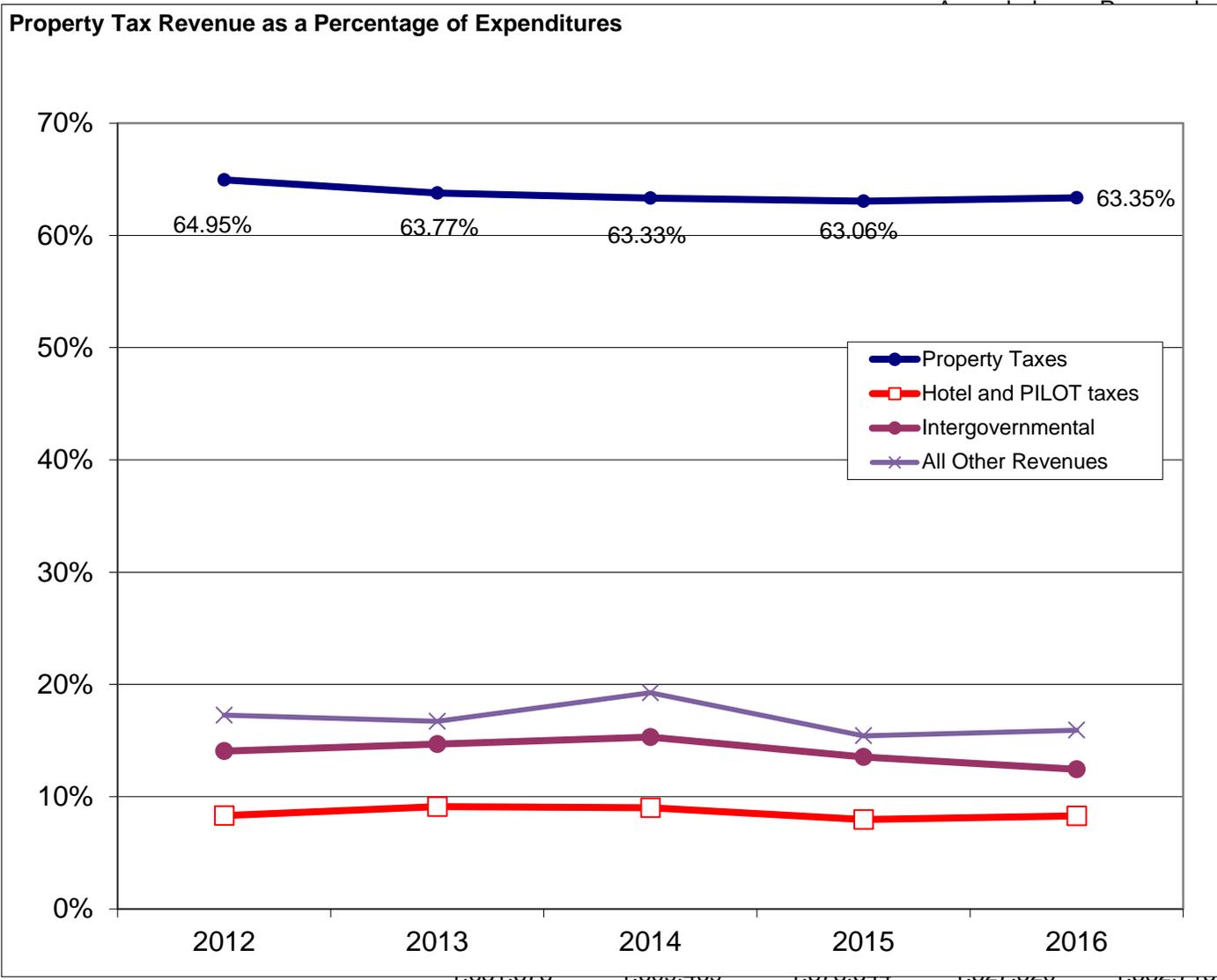
Revenue	2012 Actual	2013 Actual	2014 Actual	2015 Amended Budget	2015 Est. Actual	2016 Proposed Budget	Change from 2015 Budget	Chg %
Taxes	\$ 6,928,988	\$ 7,021,734	\$ 7,058,291	\$ 7,036,057	\$ 7,166,762	\$ 7,119,459	\$ 83,402	1%
Intergovernmental	1,329,449	1,414,898	1,493,802	1,341,567	1,364,631	1,234,952	(106,615)	-8%
Licenses and Permits	446,042	438,676	544,813	427,035	485,237	430,500	3,465	1%
Fines, Forfeitures and Penalties	250,360	220,057	289,517	240,000	390,134	240,000	-	0%
Public Charges for Services	21,061	37,427	67,095	10,750	79,291	59,097	48,347	450%
Interdepartmental Charges	762,930	766,226	726,674	716,241	662,187	709,518	(6,723)	-1%
Miscellaneous Revenue	151,485	147,083	250,245	133,494	214,127	143,600	10,106	8%
Other Financing Sources	-	-	-	-	-	-	-	0%
<b>Total General Fund Revenues</b>	<b>\$ 9,890,315</b>	<b>\$ 10,046,101</b>	<b>\$ 10,430,437</b>	<b>\$ 9,905,144</b>	<b>\$ 10,362,369</b>	<b>\$ 9,937,126</b>	<b>\$ 31,982</b>	<b>0%</b>

**2016 Budget Revenue Composition**



Village of Brown Deer  
 General Fund Revenues by Type vs. Expenditures  
 2016 Adopted Budget

Property Tax Revenue as a Percentage of Expenditures



VILLAGE OF BROWN DEER  
GENERAL FUND REVENUES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - General Fund								
Dept 000-11-TAXES								
010-000-11-4-00-10	General Property Taxes	6,142,798	6,177,921	6,246,057	6,246,057	6,294,673	48,616	0.78
Totals for dept 000-11-TAXES		6,142,798	6,177,921	6,246,057	6,246,057	6,294,673	48,616	0.78
Dept 000-12-TAXES								
010-000-12-4-00-10	Hotel Room Taxes	580,404	589,710	500,000	500,000	502,786	2,786	0.56
Totals for dept 000-12-TAXES		580,404	589,710	500,000	500,000	502,786	2,786	0.56
Dept 000-13-TAXES								
010-000-13-4-00-10	Payments In Lieu of Taxes	298,532	290,660	290,000	312,000	322,000	32,000	11.03
Totals for dept 000-13-TAXES		298,532	290,660	290,000	312,000	322,000	32,000	11.03
Dept 000-34-STATE SHARED REVENUE								
010-000-34-4-00-10	Shared Revenue	188,896	188,765	188,348	188,649	188,261	(87)	(0.05)
010-000-34-4-00-20	Fire Dues	32,739	35,723	34,883	34,883	35,000	117	0.34
010-000-34-4-00-30	Computer Exemptions	547,708	619,332	442,928	442,928	309,557	(133,371)	(30.11)
010-000-34-4-00-40	Expenditure Restraint	237,094	240,586	248,650	248,650	235,698	(12,952)	(5.21)
Totals for dept 000-34-STATE SHARED REVENUE		1,006,437	1,084,406	914,809	915,110	768,516	(146,293)	(15.99)
					1,342,188	1,234,952	107,236	
Dept 000-35-STATE GRANTS								
010-000-35-4-20-00	Public Safety	8,800	4,960	4,000	4,320	4,000	0	0.00
010-000-35-4-30-10	Transportation Aids	399,661	404,436	422,758	422,758	462,436	39,678	9.39
Totals for dept 000-35-STATE GRANTS		408,461	409,396	426,758	427,078	466,436	39,678	9.30
Dept 000-41-LICENSES & PERMITS								
010-000-41-4-10-10	Liquor & Malt Beverage	12,000	11,425	11,500	12,600	12,000	500	4.35

VILLAGE OF BROWN DEER  
GENERAL FUND REVENUES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
010-000-41-4-20-10	Bartender	5,105	5,440	5,000	4,000	5,000	0	0.00
010-000-41-4-20-15	Cigarette	450	450	450	400	400	(50)	(11.11)
010-000-41-4-20-20	Soda Water	1,455	1,365	1,500	1,320	1,300	(200)	(13.33)
010-000-41-4-20-30	Peddling & Other	5,015	6,220	6,500	5,000	5,000	(1,500)	(23.08)
010-000-41-4-20-40	Cable Franchise Fees	187,253	189,446	160,265	160,265	185,000	24,735	15.43
010-000-41-4-20-50	Electrical	(25)	0	0	0	0	0	0.00
Totals for dept 000-41-LICENSES & PERMITS		211,253	214,346	185,215	183,585	208,700	23,485	12.68
Dept 000-42								
010-000-42-4-00-10	Bicycle	424	15	20	28	0	(20)	(100.00)
010-000-42-4-00-20	Dog/Cat Licenses	6,350	6,377	6,000	4,000	6,000	0	0.00
Totals for dept 000-42-		6,774	6,392	6,020	4,028	6,000	(20)	(0.33)
Dept 000-43-INSPECTION PERMITS								
010-000-43-4-00-10	Building	91,374	193,160	140,000	140,000	140,000	0	0.00
010-000-43-4-00-20	Electrical	24,952	33,140	25,000	25,000	25,000	0	0.00
010-000-43-4-00-30	Plumbing	11,948	8,376	11,000	11,000	11,000	0	0.00
010-000-43-4-00-40	Heating & A/C	19,245	51,782	23,000	23,000	23,000	0	0.00
Totals for dept 000-43-INSPECTION PERMITS		147,519	286,458	199,000	199,000	199,000	0	0.00
Dept 000-44-ZONING PERMITS & FEES								
010-000-44-4-00-10	Zoning Application Fees	5,900	2,950	4,500	2,500	4,500	0	0.00
010-000-44-4-00-20	Board of Appeals	350	350	250	700	300	50	20.00
010-000-44-4-00-30	Building Board Fee	1,800	1,200	1,000	500	1,000	0	0.00
Totals for dept 000-44-ZONING PERMITS & FEES		8,050	4,500	5,750	3,700	5,800	50	0.87

Dept 000-49-OTHER PERMITS

VILLAGE OF BROWN DEER  
GENERAL FUND REVENUES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
010-000-49-4-20-10	Compliance Certificates	18,790	19,650	19,000	13,200	0	(19,000)	(100.00)
010-000-49-4-20-20	Miscellaneous Permits	27,488	840	2,000	600	1,000	(1,000)	(50.00)
010-000-49-4-30-10	Block Party Permits	0	50	50	0	0	(50)	(100.00)
010-000-49-4-30-20	R-O-W Permits	18,802	12,577	10,000	18,000	10,000	0	0.00
Totals for dept 000-49-OTHER PERMITS		65,080	33,117	31,050	31,800	11,000	(20,050)	(64.57)
Dept 000-51-DUE FROM OTHER FUNDS								
010-000-51-4-00-10	Court Fines & Penalties	175,702	250,500	200,000	200,000	200,000	0	0.00
010-000-51-4-00-11	Parking Fees	44,355	39,017	40,000	25,000	40,000	0	0.00
Totals for dept 000-51-DUE FROM OTHER FUNDS		220,057	289,517	240,000	225,000	240,000	0	0.00
Dept 000-61-PUBLIC CHARGES -ADMIN								
010-000-61-4-10-10	Photocopies	24	35	250	25	25	(225)	(90.00)
010-000-61-4-10-20	Property Information Certif	1,210	1,500	1,000	1,000	1,000	0	0.00
010-000-61-4-10-25	Prop Info Certificate-Reserved	590	720	500	500	500	0	0.00
010-000-61-4-10-30	Sale of Materials	40	20	0	0	0	0	0.00
Totals for dept 000-61-PUBLIC CHARGES -ADMIN		1,864	2,275	1,750	1,525	1,525	(225)	(12.86)
Dept 000-62-INVENTORIES & PREPAIDS								
010-000-62-4-10-10	Photocopies	1,980	1,418	2,000	12,000	2,000	0	0.00
010-000-62-4-10-15	Alarm fees	25,280	17,160	4,000	15,000	4,000	0	0.00
010-000-62-4-10-30	Fingerprints/Misc	8,303	3,500	3,000	42,000	3,000	0	0.00
Totals for dept 000-62-INVENTORIES & PREPAIDS		35,563	22,078	9,000	69,000	9,000	0	0.00
Dept 000-63-HWY/STREET MAINT. CHARGES								
010-000-63-4-00-10	Engineering Services	1,000	0	0	0	0	0	0.00
010-000-63-4-00-20	DPW Services	3,111	1,579	500	200	500	0	0.00

VILLAGE OF BROWN DEER  
GENERAL FUND REVENUES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 000-63-HWY/STREET MAINT. CHARGES		4,111	1,579	500	200	500	0	0.00
Dept 000-64-SALES								
010-000-64-4-40-10	Weed Services	0	142	0	0	0	0	0.00
Totals for dept 000-64-SALES		0	142	0	0	0	0	0.00
Dept 000-73-INTERGOVERNMENTAL CHARGES								
010-000-73-4-20-60	Municipal Range Usage Fees	0	2,000	2,000	2,000	2,000	0	0.00
010-000-73-4-20-70	Other Intergovt'l Revenue	1,521	0	0	0	0	0	0.00
010-000-73-4-50-50	Rent Income	39,021	39,021	39,021	39,021	46,072	7,051	18.07
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		40,542	41,021	41,021	41,021	48,072	7,051	17.19
Dept 000-74-INTERDEPARTMENTAL CHARGES								
010-000-74-4-10-10	TIF Administration	132,043	132,043	132,100	132,100	108,631	(23,469)	(17.77)
010-000-74-4-10-20	Engineering & Administration	99,386	99,386	99,400	99,400	101,875	2,475	2.49
010-000-74-4-10-30	Miscellaneous Charges	188,228	188,228	188,300	188,300	186,579	(1,721)	(0.91)
010-000-74-4-20-40	Street Lighting Admin	3,000	3,000	3,000	3,000	3,000	0	0.00
010-000-74-4-40-10	Admin, Labor & Benefits-SEWER	93,806	93,806	93,810	93,810	85,927	(7,883)	(8.40)
010-000-74-4-40-20	Equipment & Materials	1,081	3,689	5,000	5,000	5,000	0	0.00
010-000-74-4-41-10	Admin, Labor & Benefits-STORM	47,765	47,765	47,800	47,800	62,803	15,003	31.39
010-000-74-4-41-20	Equipment & Materials	57,959	63,058	7,300	7,300	60,000	52,700	721.92
010-000-74-4-42-10	Admin, Labor & Benefits-WATER	65,303	65,303	65,310	65,310	65,000	(310)	(0.47)
010-000-74-4-42-20	Equipment & Materials	287	599	350	350	0	(350)	(100.00)
010-000-74-4-43-10	Admin, Labor and Benefits	23,823	23,823	23,850	23,850	25,703	1,853	7.77
010-000-74-4-43-20	Equipment & Materials-RECYCLIN	8,892	5,974	8,500	8,500	5,000	(3,500)	(41.18)
Totals for dept 000-74-INTERDEPARTMENTAL CHARGES		721,573	726,674	674,720	674,720	709,518	34,798	5.16

VILLAGE OF BROWN DEER  
GENERAL FUND REVENUES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Dept 000-81-INTEREST INCOME								
010-000-81-4-00-10	Investment Interest	3,111	56,650	45,000	45,000	45,000	0	0.00
010-000-81-4-00-20	Interest-Delinquent Taxes	24,373	43,884	25,000	20,242	25,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		27,484	100,534	70,000	65,242	70,000	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
010-000-82-4-00-10	Rent Income	9,125	9,696	10,494	60,000	20,600	10,106	96.30
010-000-82-4-00-20	Insurance Dividends	30,540	32,344	30,000	30,000	30,000	0	0.00
010-000-82-4-00-50	Miscellaneous Revenue	10,836	6,295	3,000	25,000	3,000	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		50,501	48,335	43,494	115,000	53,600	10,106	23.24
Dept 000-83-OTHER INCOME								
010-000-83-4-00-10	Equipment Sales	44,999	79,999	0	28,786	0	0	0.00
010-000-83-4-00-20	Advertising Sales-BD Magazine	24,099	21,377	20,000	20,000	20,000	0	0.00
Totals for dept 000-83-OTHER INCOME		69,098	101,376	20,000	48,786	20,000	0	0.00
Dept 000-84-INSURANCE RECOVERIES								
010-000-84-4-00-50	Damage to/Loss of Property	0	0	0	2,641	0	0	0.00
Totals for dept 000-84-INSURANCE RECOVERIES		0	0	0	2,641	0	0	0.00
							31,982	0.32
BEGINNING FUND BALANCE		3,482,332	3,896,120	4,571,347	4,571,347	0	0	0.00
FUND BALANCE ADJUSTMENTS		0	0	1,574	1,574	0	31,982	0.32
ENDING FUND BALANCE		13,528,433	14,326,557	14,478,065	14,677,294	9,937,126	0	0.00

**Village of Brown Deer  
General Fund Expenditures Department Summary  
2016 Adopted Budget**

Department	2012 Actual	2013 Actual	2014 Actual	2015 Amended Budget	2015 Est. Actual	2016 Proposed Budget	Change from 2015 Budget	Chg %
<b>General Government</b>								
Village Board	\$ 34,569	\$ 36,446	\$ 30,261	\$ 38,771	\$ 34,240	\$ 39,166	\$ 395	1%
Municipal Court	88,138	92,808	132,279	110,633	149,931	115,987	5,354	5%
Village Attorney	123,133	143,003	155,102	128,683	108,597	112,000	(16,683)	-13%
Village Manager	392,088	374,880	392,326	378,904	365,829	413,567	34,663	9%
Administrative Services	383,763	354,491	302,814	340,022	435,418	344,484	4,462	1%
Other General Government	393,212	398,905	404,047	483,542	454,615	529,000	45,458	9%
Village Hall	151,266	164,924	199,057	150,485	193,465	179,419	28,934	19%
<b>Total General Government</b>	<b>1,566,169</b>	<b>1,565,457</b>	<b>1,615,886</b>	<b>1,631,040</b>	<b>1,742,095</b>	<b>1,733,623</b>	<b>102,583</b>	<b>6%</b>
<b>Public Safety</b>								
Police	3,564,887	3,634,842	3,608,894	3,709,106	3,753,584	3,591,975	(117,131)	-3%
Fire	2,035,723	2,058,431	2,091,743	2,131,939	2,130,512	2,160,367	28,428	1%
Dispatch	344,306	383,314	417,181	399,681	407,322	443,850	44,169	11%
<b>Total Public Safety</b>	<b>5,944,916</b>	<b>6,076,587</b>	<b>6,117,818</b>	<b>6,240,726</b>	<b>6,291,418</b>	<b>6,196,192</b>	<b>(44,534)</b>	<b>-1%</b>
<b>Public Works</b>								
Administration	249,238	210,021	241,740	209,403	232,474	226,125	16,722	8%
Street/Traffic Operations	207,923	199,982	157,043	189,508	161,233	196,650	7,142	4%
Sidewalk Operations	1,798	901	1,696	3,638	2,479	3,976	338	9%
Winter Operations	112,787	193,822	173,568	173,718	155,479	170,228	(3,490)	-2%
Forestry Operations	88,649	107,233	63,388	77,018	139,942	86,028	9,010	12%
Municipal Complex	209,162	225,464	256,041	274,533	208,053	289,943	15,410	6%
Refuse	500,605	395,522	427,435	397,057	444,828	398,709	1,652	0%
<b>Total Public Works</b>	<b>1,370,162</b>	<b>1,332,945</b>	<b>1,320,911</b>	<b>1,324,875</b>	<b>1,344,488</b>	<b>1,371,659</b>	<b>46,784</b>	<b>4%</b>
<b>Community Services</b>	<b>299,524</b>	<b>362,666</b>	<b>403,175</b>	<b>406,350</b>	<b>394,076</b>	<b>329,388</b>	<b>(76,962)</b>	<b>-19%</b>
<b>Park and Recreation</b>	<b>184,333</b>	<b>203,658</b>	<b>207,423</b>	<b>212,153</b>	<b>211,386</b>	<b>216,264</b>	<b>4,111</b>	<b>2%</b>
<b>Other Financing Uses</b>	<b>92,898</b>	<b>91,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$ 9,458,002</b>	<b>\$ 9,632,313</b>	<b>\$ 9,755,213</b>	<b>\$ 9,905,144</b>	<b>\$ 10,073,463</b>	<b>\$ 9,937,126</b>	<b>31,982</b>	<b>0.32%</b>

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Board**

**PROGRAM MANAGER:** Village President

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

**DEPARTMENT ACTIVITY MEASURES:**

	2012	2013	2014	2015 Est.	2016
Activity	Actual	Actual	Actual	Actual	Budget
Resolutions passed	30	30	30	36	30
Ordinances passed	15	15	15	15	15
Public hearings	15	15	15	15	15

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Board**

**PERFORMANCE MEASURES:**

Efficiency Measure	2011	2012	2013	2014	2015
Cost per Resolution Passed	\$ 1,328.70	\$ 1,152.30	\$ 1,214.87	\$ 1,008.70	\$ 1,143.80
Operating costs	\$ 3.31	\$ 2.86	\$ 3.01	\$ 2.52	\$ 2.85

**OBJECTIVES 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.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ 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

2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
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	3,998	0	5,000	1,000	5,000	0	0.00
010-110-11-5-30-10	Office Supplies, Equip & Exp	26	63	300	150	300	0	0.00
010-110-11-5-45-10	Professional Memberships	3,336	350	3,405	3,598	3,800	395	11.60
010-110-11-5-45-30	Professional Training	20	782	1,000	500	1,000	0	0.00
Totals for dept 110-11-VILLAGE BOARD		36,446	30,261	38,771	34,314	39,166	395	1.02

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Municipal Court**

**PROGRAM MANAGER:** Municipal Judge

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Municipal Court**

**STAFFING:**

	2012	2013	2014	2015 Est	2016
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	0.40	0.40	0.50	0.50
Total	2.50	2.40	2.40	2.50	2.50

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2012 Actual	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
New Cases	4,200	3,669	3,119	4000	4000
Dispositions Entered	3,700	3,663	3,171	3500	3500
Warrants	1,400	25	36	100	100
Commitments	350	173	2,239	500	500
Driver's License Suspensions	520	750	3,059	1000	1000

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014**	2015**
Efficient Municipal Gov't	Cost per Case	\$ 26.24	\$ 20.99	\$ 25.30	\$ 42.41	\$ 37.48
Cost per capita	Operating costs	\$ 9.15	\$ 7.30	\$ 7.67	\$ 11.01	\$ 12.48

\*\* Increase in 2014/2015 due to two full time court clerks working on back log cases.

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ 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 2016:**

- ✚ 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  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 120-12-MUNICIPAL COURT								
010-120-12-5-10-10	Salaries/Wages	56,335	81,560	67,600	67,600	68,730	1,130	1.67
010-120-12-5-14-00	Overtime	2,503	1,460	1,500	2,000	1,500	0	0.00
010-120-12-5-15-10	WI Retirement	2,751	2,143	2,816	2,816	2,786	(30)	(1.07)
010-120-12-5-15-15	FICA	4,278	6,151	5,172	5,172	5,258	86	1.66
010-120-12-5-15-20	Group Insurance	18,254	18,049	18,825	18,825	22,993	4,168	22.14
010-120-12-5-20-20	Professional Services	161	0	100	0	0	(100)	(100.00)
010-120-12-5-26-25	Commitment Services	5,572	15,340	7,501	20,000	8,620	1,119	14.92
010-120-12-5-30-10	Office Supplies, Equip & Exp	1,829	1,889	1,000	0	500	(500)	(50.00)
010-120-12-5-30-30	Service Fees	0	4,574	4,969	4,969	5,000	31	0.62
010-120-12-5-39-15	Witness Fees	10	50	50	0	0	(50)	(100.00)
010-120-12-5-45-10	Professional Memberships	312	90	100	240	100	0	0.00
010-120-12-5-45-30	Professional Training	803	973	1,000	500	500	(500)	(50.00)
Totals for dept 120-12-MUNICIPAL COURT		92,808	132,279	110,633	122,122	115,987	5,354	4.84

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Attorney**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
Public meeting attended	38	45	40	40	40	40
Ordinances reviewed & approved	8	15	15	15	15	15
Contracts reviewed	35%	20%	20%	20%	20%	20%
Files in progress	49	61	50	50	50	50
Union contracts settled	1	0	0	1	0	1

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Attorney**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per Contract Settled	\$ 21,371	\$ -	\$ -	\$ 21,478	\$ -
Efficient Municipal Gov't	Cost per Public Meeting	\$ 3,623.89	\$ 2,736.59	\$ 3,575.08	\$ 3,877.55	\$ 2,714.93
Cost per capita	Operating costs	\$ 11.43	\$ 10.19	\$ 11.82	\$ 12.91	\$ 9.04

**BUDGET SUMMARY:**

- ✚ The 2016 there is a decrease in the General Fund for Village Attorney fees. The Village in a cost saving measure is having the Village Attorney also be the Community Development Attorney. This is be a huge saving due to the fact the Village won't have to hire outside help.
- ✚ The Village will enter into union negotiations in 2016; the WPPA contract expires December 31, 2015. Labor legal service was increased.

VILLAGE OF BROWN DEER

VILLAGE ATTORNEY

2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - GENERAL FUND								
Dept 130-13-LEGAL SERVICES								
010-130-13-5-21-10	Village Attorney Services	116,012	115,058	118,683	118,683	92,000	(26,683)	(22.48)
010-130-13-5-21-15	Other Legal Services	18,567	18,566	5,000	1,000	0	(5,000)	(100.00)
010-130-13-5-21-20	Labor Legal Services	8,424	21,478	5,000	1,672	20,000	15,000	300.00
Totals for dept 130-13-LEGAL SERVICES		143,003	155,102	128,683	121,355	112,000	(16,683)	(12.96)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Manager**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

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

**STAFFING:**

	2012	2013	2014	2015	2016
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Village Manager	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00
Clerk / Executive Secretary	-	-	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	0.50	0.50	0.50
Intern	0.29	0.29	-	-	-
Clerical	0.13	0.13	-	-	-
<b>Total</b>	<b>3.42</b>	<b>3.42</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Manager**

**DEPARTMENT ACTIVITY MEASURES:**

	2012	2013	2014	2015	2016
Activity	Actual	Actual	Actual	Actual	Budget
Elections occurring	6	2	4	1	4
Votes cast	22,000	3,246	10,708	1,837	20,000
Voter turnout	68%	38%	60%	23%	70%
Packets prepared	165	165	165	165	165
Liquor license	19	19	20	20	20
Soda license	90	90	90	90	90
Operators permits	80	80	90	90	90

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Kept General Fund expenditure increases below 1%. The actual increase was 0.94%
- ✚ Moved forward with the Beaver Creek Development
- ✚ Sold the municipal land and started development for the “American TV” site
- ✚ 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 2016:**

- ✚ Keep General Fund expenditure increases below 1%. Estimated to be 0.33% increase
- ✚ 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 2016 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, effective, and creative.
- ✚ Identify ways to be become more efficient in the services we provide.

**BUDGET SUMMARY:**

- ✚ No significant changes to the Manager’s budget this year

VILLAGE OF BROWN DEER

VILLAGE MANAGER

2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
<b>Dept 140-14-VILLAGE MANAGER</b>								
010-140-14-5-10-10	Salaries/Wages	198,514	236,986	246,042	246,042	250,423	4,381	1.78
010-140-14-5-11-10	Part-time/Temporary	2,876	0	0	0	0	0	0.00
010-140-14-5-15-10	WI Retirement	12,825	16,394	16,732	16,732	16,528	(204)	(1.22)
010-140-14-5-15-15	FICA	14,867	17,404	18,821	18,821	19,158	337	1.79
010-140-14-5-15-20	Group Insurance	42,621	50,636	57,709	57,709	70,358	12,649	21.92
010-140-14-5-20-20	Professional Services	44,380	0	0	0	0	0	0.00
010-140-14-5-30-10	Office Supplies, Equip & Exp	328	203	700	500	700	0	0.00
010-140-14-5-30-40	Public Notices/Advertising	6,677	4,312	1,500	3,500	1,500	0	0.00
010-140-14-5-45-10	Professional Memberships	1,313	1,441	2,200	2,152	2,200	0	0.00
010-140-14-5-45-20	Professional Publications	105	90	200	0	200	0	0.00
010-140-14-5-45-30	Professional Training	2,982	3,272	5,000	4,000	5,000	0	0.00
010-140-14-5-45-40	Mileage Reimbursement	3,839	4,494	5,000	4,500	4,500	(500)	(10.00)
<b>Totals for dept 140-14-VILLAGE MANAGER</b>		<b>331,327</b>	<b>335,232</b>	<b>353,904</b>	<b>353,956</b>	<b>370,567</b>	<b>16,663</b>	<b>4.71</b>
<b>Dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION</b>								
010-141-14-5-20-25	Employment Services	35,537	33,049	7,000	7,000	7,000	0	0.00
010-141-14-5-30-40	Public Notices/Advertising	518	0	500	500	500	0	0.00
010-141-14-5-34-40	Employee Recognition	382	4,712	5,000	5,000	5,000	0	0.00
<b>Totals for dept 141-14-VILLAGE MNGER - PERSONNEL ADMINISTRATION</b>		<b>36,437</b>	<b>37,761</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>	<b>0.00</b>
<b>Dept 142-14-ELECTIONS</b>								
010-142-14-5-11-20	Election Workers	2,662	10,221	5,000	2,240	18,000	13,000	260.00
010-142-14-5-15-10	WI Retirement	3	7	0	0	0	0	0.00
010-142-14-5-15-15	FICA	4	8	0	0	0	0	0.00
010-142-14-5-15-20	Group Insurance	1	1	0	0	0	0	0.00
010-142-14-5-24-10	Equipment Maintenance Services	2,217	1,118	4,000	4,000	6,000	2,000	50.00
010-142-14-5-30-10	Office Supplies, Equip & Exp	3,661	7,978	3,500	3,500	6,500	3,000	85.71
<b>Totals for dept 142-14-ELECTIONS</b>		<b>8,548</b>	<b>19,333</b>	<b>12,500</b>	<b>9,740</b>	<b>30,500</b>	<b>18,000</b>	<b>144.00</b>

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Administrative Services**

**PROGRAM MANAGER:** Treasurer / Comptroller

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**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:**

Position (FTE)	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Actual	Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	0.50	-	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	1.50
<b>Total</b>	<b>3.86</b>	<b>3.88</b>	<b>3.88</b>	<b>3.38</b>	<b>3.53</b>	<b>3.00</b>

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Actual	Budget
Receipts processed	15,798	15,636	15,061	14,802	15,084	15,000
Tax receipts processed	5,200	6,819	6,944	7,870	7,619	7,700
Accounts payable checks issued	3,400	3,281	2,545	2,625	2,947	2,500
Payroll checks	715	600	403	-	-	-
Payroll direct deposits issued	2,625	2,795	2,867	3,105	3,105	3,105
Debt issuances	2	2	0	1	1	3
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Total number of journal entries	729	563	568	674	944	500
Village Rate of Return	1.40%	1.14%	0.01%	1.10%	1.00%	1.00%
LGIP's Rate of Return	0.14%	0.16%	10.00%	0.10%	0.09%	0.08%

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Administrative Services**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014	2015
Village Rate of Return over LGIP benchmark	Effective Investing	1.40%	1.14%	1.00%	1.10%	1.00%
Efficient Municipal Gov't	Cost of assessor per parcel	\$ 7.26	\$ 7.29	\$ 7.21	\$ 6.49	\$ 33.70
Efficient Municipal Gov't	Equalized value per capita	\$ 86,153	\$ 79,707	\$ 76,612	\$ 78,457	\$ 74,891
Cost per capita	Operating costs	\$ 31.30	\$ 29.10	\$ 26.65	\$ 22.84	\$ 23.17

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Received the GFOA distinguished budget award for the 2015 budget year (4<sup>th</sup> year).
- ✚ Received the CAFR award for the 2014 fiscal year (15<sup>th</sup> year).
- ✚ Made direct deposit mandatory for all employees. Paperless - all employees receive their direct deposit stubs by email.
- ✚ Village Assessor performed a revaluation of all taxable real estate for 2015 Property Tax.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Receive GFOA distinguished budget award for the 2016 budget year (5<sup>th</sup> year).
- ✚ Receive the CAFR award for the 2015 fiscal year (16<sup>th</sup> year).
- ✚ Cross training of staff.
- ✚ Advance training on BS&A software.

**BUDGET SUMMARY:**

- ✚ No significant changes to the Administrative Services' budget this year.

VILLAGE OF BROWN DEER  
ADMINISTRATIVE SERVICES  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 150-15-ADMINISTRATIVE SERVICES								
010-150-15-5-10-10	Salaries/Wages	181,370	172,690	194,408	194,408	171,531	(22,877)	(11.77)
010-150-15-5-15-10	WI Retirement	11,500	11,995	13,220	13,220	11,321	(1,899)	(14.36)
010-150-15-5-15-15	FICA	12,512	11,975	14,872	14,872	13,122	(1,750)	(11.77)
010-150-15-5-15-20	Group Insurance	38,121	33,702	34,140	34,140	30,810	(3,330)	(9.75)
010-150-15-5-20-20	Professional Services	46,890	15,735	25,020	25,020	60,000	34,980	139.81
010-150-15-5-20-35	Technical Services	10,680	9,380	9,800	5,871	7,000	(2,800)	(28.57)
010-150-15-5-30-10	Office Supplies, Equip & Exp	0	205	0	43	0	0	0.00
010-150-15-5-30-30	Service Fees	15,905	13,890	17,000	15,000	18,000	1,000	5.88
010-150-15-5-45-10	Professional Memberships	553	1,010	1,000	600	700	(300)	(30.00)
010-150-15-5-45-20	Professional Publications	0	196	50	0	0	(50)	(100.00)
010-150-15-5-45-30	Professional Training	4,972	3,245	5,512	2,000	6,000	488	8.85
010-150-15-5-45-40	Mileage Reimbursement	12	0	0	0	0	0	0.00
Totals for dept 150-15-ADMINISTRATIVE SERVICES		322,515	274,023	315,022	305,174	318,484	3,462	1.10
Dept 151-15-ASSESSOR								
010-151-15-5-20-20	Professional Services	31,856	28,791	25,000	148,900	26,000	1,000	4.00
010-151-15-5-30-30	Service Fees	120	0	0	0	0	0	0.00
Totals for dept 151-15-ASSESSOR		31,976	28,791	25,000	148,900	26,000	1,000	4.00

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Other General Government**

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

**PROGRAM DESCRIPTION:**

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

	2013	2014	2015	2016
Position (FTE)	Actual	Actual	Budget	Budget
Maintenance worker	0.47	0.47	0.47	1.00

\*\*\*Staffing levels will change to include 1 FTE in 2016.

**OBJECTIVES 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.
- ✚ Conducted a feasibility study for a new municipal complex.
- ✚ Updated Village Hall reception area.
- ✚ Worked with Directors to get 100% trained in NIMS (National Incident Management System) so that we can further the creation and implementation of a local Emergency Management Plan.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ 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.
- ✚ Hire a Building & Grounds Maintenance worker to take the place of our cleaning service.
- ✚ Continually search for cost savings in building expenses.
- ✚ The Police Department's side of the roof needs to be replaced otherwise the building may start incurring damages. This is an objective for 2016.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Other General Government**

**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 an increase in wages due to our plans to hire a full time Building and Grounds Maintenance worker who will take over the cleaning of Village Hall. These services will eliminate the amount currently spent on cleaning services.
- ✚ About half of the Building Maintenance/Repairs budget was spent on masonry & calking the front of the building and replacing a backflow preventer in our irrigation system.

VILLAGE OF BROWN DEER  
OTHER GENERAL GOVERNMENT  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 191-14-OTHER GENERAL GOVERNMENT								
010-191-14-5-20-40	Printing Services	1,018	3,262	11,000	1,505	5,000	(6,000)	(54.55)
010-191-14-5-20-41	BD magazine printing & postage	41,781	42,475	47,000	47,000	43,000	(4,000)	(8.51)
010-191-14-5-24-10	Equipment Maintenance Services	5,863	8,192	15,000	5,930	7,000	(8,000)	(53.33)
010-191-14-5-30-10	Office Supplies, Equip & Exp	18,384	15,869	15,000	15,000	15,000	0	0.00
010-191-14-5-30-15	Postage & Mailing	10,916	13,180	17,000	17,000	17,000	0	0.00
010-191-14-5-30-20	Communications	23,074	27,076	25,000	41,406	5,000	(20,000)	(80.00)
010-191-14-5-30-22	Communication-Wireless Service	(260)	0	0	0	21,700	21,700	0.00
010-191-14-5-30-25	Communication-Internet Service	5,643	5,134	5,300	5,243	5,000	(300)	(5.66)
010-191-14-5-30-30	Marketing Plan	2,342	1,000	2,480	2,656	1,000	(1,480)	(59.68)
Totals for dept 191-14-OTHER GENERAL GOVERNMENT		108,761	116,188	137,780	135,740	119,700	(18,080)	(13.12)
Dept 192-14-INFORMATION TECHNOLOGY								
010-192-14-5-20-35	Technical Services	9,533	7,305	12,480	514	34,000	21,520	172.44
010-192-14-5-30-10	Office Supplies, Equip & Exp	1,237	2,312	2,700	802	2,700	0	0.00
Totals for dept 192-14-INFORMATION TECHNOLOGY		10,770	9,617	15,180	1,316	36,700	21,520	141.77
Dept 193-41-INTERGOVERNMENTAL EXP.								
010-193-41-5-26-40	Milw Area Domestic Animal Ctrl	11,771	12,130	15,000	10,156	11,000	(4,000)	(26.67)
010-193-41-5-26-45	North Shore Health Dpt Contrib	125,932	125,932	125,932	125,932	128,470	2,538	2.02
Totals for dept 193-41-INTERGOVERNMENTAL EXP.		137,703	138,062	140,932	136,088	139,470	(1,462)	(1.04)
Dept 194-51-HISTORICAL SOCIETY								
010-194-51-5-22-10	Natural Gas/Electric Service	469	1,068	500	1,000	1,000	500	100.00
Totals for dept 194-51-HISTORICAL SOCIETY		469	1,068	500	1,000	1,000	500	100.00

VILLAGE OF BROWN DEER  
OTHER GENERAL GOVERNMENT  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 195-18-PERSONNEL POST-EMPLOYMENT								
010-195-18-5-15-20	Group Insurance	16,891	18,075	27,450	16,050	41,708	14,258	51.94
010-195-18-5-39-20	Unemployment Compensation	2,228	16	2,000	1,654	2,000	0	0.00
Totals for dept 195-18-PERSONNEL POST-EMPLOYMENT		19,119	18,091	29,450	17,704	43,708	14,258	48.41
Dept 195-28-Other General Government								
010-195-28-5-15-15	FICA	59	0	0	157	92	92	0.00
010-195-28-5-15-20	Group Insurance	165	0	0	0	0	0	0.00
010-195-28-5-39-21	EMPLOYEE WELLNESS BENEFIT	1,670	1,850	2,000	3,360	2,160	160	8.00
Totals for dept 195-28-Other General Government		1,894	1,850	2,000	3,517	2,252	252	12.60
Dept 199-15-UNCLASSIFIED GEN GOV								
010-199-15-5-55-10	Bad Debt - Personal Property	2,246	5,199	4,000	3,257	4,000	0	0.00
Totals for dept 199-15-UNCLASSIFIED GEN GOV		2,246	5,199	4,000	3,257	4,000	0	0.00
Dept 199-19-PROPERTY INSURANCE								
010-199-19-5-51-10	Property Insurance-Bldg/PPO	9,963	9,849	10,100	19,326	13,956	3,856	38.18
010-199-19-5-51-15	Contractor's Equipment	1,438	1,459	1,500	1,468	1,468	(32)	(2.13)
010-199-19-5-51-20	Monies & Securities	1,773	1,779	1,800	1,779	1,779	(21)	(1.17)
010-199-19-5-51-25	Auto Physcal Damage	8,680	9,308	9,500	11,643	13,448	3,948	41.56
010-199-19-5-51-30	Boiler & Machinery	482	472	500	472	522	22	4.40
010-199-19-5-51-40	Worker Compensation Ins	95,607	93,077	130,300	197,953	150,997	20,697	15.88
Totals for dept 199-19-PROPERTY INSURANCE		117,943	115,944	153,700	232,641	182,170	28,470	18.52

VILLAGE OF BROWN DEER

OTHER FINANCING

2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - GENERAL FUND								
Dept 199-92-OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	91,000	90,000	90,000	90,000	90,000	0	0.00
Totals for dept 199-92-OTHER FINANCING USES		91,000	90,000	90,000	90,000	90,000	0	0.00

VILLAGE OF BROWN DEER

VILLAGE HALL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 361-16-VILLAGE HALL								
010-361-16-5-10-10	Salaries/Wages	14,573	15,246	14,266	14,433	47,840	33,574	235.34
010-361-16-5-15-10	WI Retirement	0	0	0	0	3,157	3,157	0.00
010-361-16-5-15-15	FICA	1,115	1,166	1,091	1,104	3,660	2,569	235.47
010-361-16-5-15-20	Group Insurance	0	0	0	0	19,462	19,462	0.00
010-361-16-5-22-10	Electric/Natural Gas	92,550	117,488	70,000	70,683	70,000	0	0.00
010-361-16-5-22-20	Water and Sewer	2,581	2,745	2,575	1,074	1,500	(1,075)	(41.75)
010-361-16-5-23-10	Cleaning Services	27,206	30,616	31,000	31,431	0	(31,000)	(100.00)
010-361-16-5-23-15	Building Maint/Repairs	16,654	14,129	11,750	26,011	17,000	5,250	44.68
010-361-16-5-35-10	Building Supplies	7,967	7,146	9,903	3,866	7,900	(2,003)	(20.23)
010-361-16-5-80-10	New/Replace Equipment	2,278	10,521	9,900	272	8,900	(1,000)	(10.10)
Totals for dept 361-16-VILLAGE HALL		164,924	199,057	150,485	148,874	179,419	28,934	19.23

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Police Department**

**PROGRAM MANAGER:** Chief of Police

**PROGRAM DESCRIPTION:**

The Brown Deer Police Department's primary Mission is to Protect Life & Property by applying effective community policing and other strategies that are consistent with the community's values, goals and culture.

In order to accomplish our mission, the police department seeks to obtain and develop an effective number of employees to perform the duties and programs of the department. Progressive recruitment and hiring practices are used to find the best candidates. Once hired, employees are developed through experience, formal and informal training and supervision.

The police department is continually increasing its capabilities through the use of available equipment and technologies while still maintaining a focus on fiscal responsibility.

Planning and addressing community concerns and open, effective communication are other components of our community policing programs. We have put policies in place to achieve the department's goals and the community's interests in executing these programs.

**SERVICES PROVIDED:**

- ✚ 24/7/365 Police Patrol and administrative services.
- ✚ School Liaison and student related developmental programs, such as DARE, crisis intervention and investigations specifically related to the schools.
- ✚ Advanced Criminal Investigations.
- ✚ Work closely with community members and representative boards to address community concerns related to public safety and reducing crime.
- ✚ Crime Prevention programs and education.
- ✚ Administrative duties relative to the maintenance of police department standards, meeting statutory requirements, creating and maintaining records and the proper disposition of police cases.
- ✚ Purchase, develop and maintain department supplies, equipment, computer systems and software and other technology and physical resources.
- ✚ Liaison with the Bayside Communications Center to facilitate efficient and effective response and communications between the center, our citizens and our officers.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Police Department**

**STAFFING:**

<b>Position (FTE)</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captains	2.00	2.00	2.00	2.00	1.00
Lieutenant	4.00	4.00	4.00	4.00	4.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Investigator	1.00	1.00	1.00	1.00	2.00
Patrol Officer	14.00	15.00	15.00	16.00	17.00
Desk Officer	3.00	3.00	3.00	1.00	1.00
School Liaison Officer	1.00	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	2.00
Dispatcher	5.00	-	-	-	-
Police Aide				1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>37.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>

**Village of Brown Deer  
2016  
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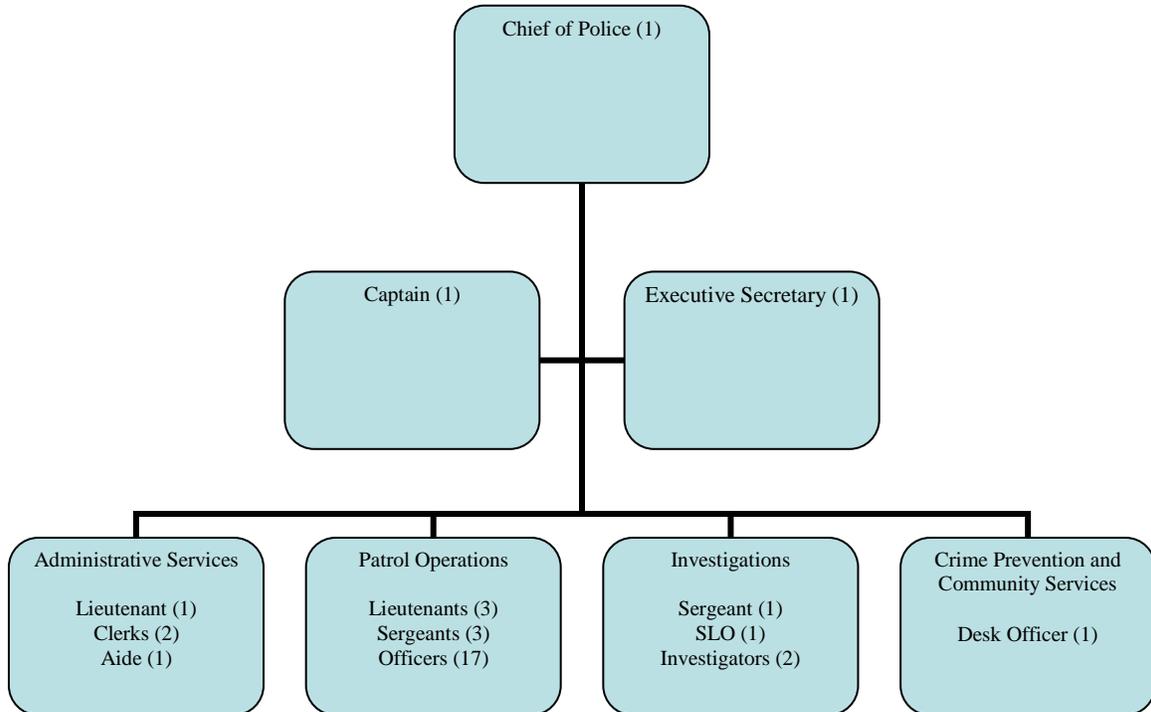
For the Fiscal Year Beginning January 1, 2016

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**Police Department**

**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 Administrative Support.



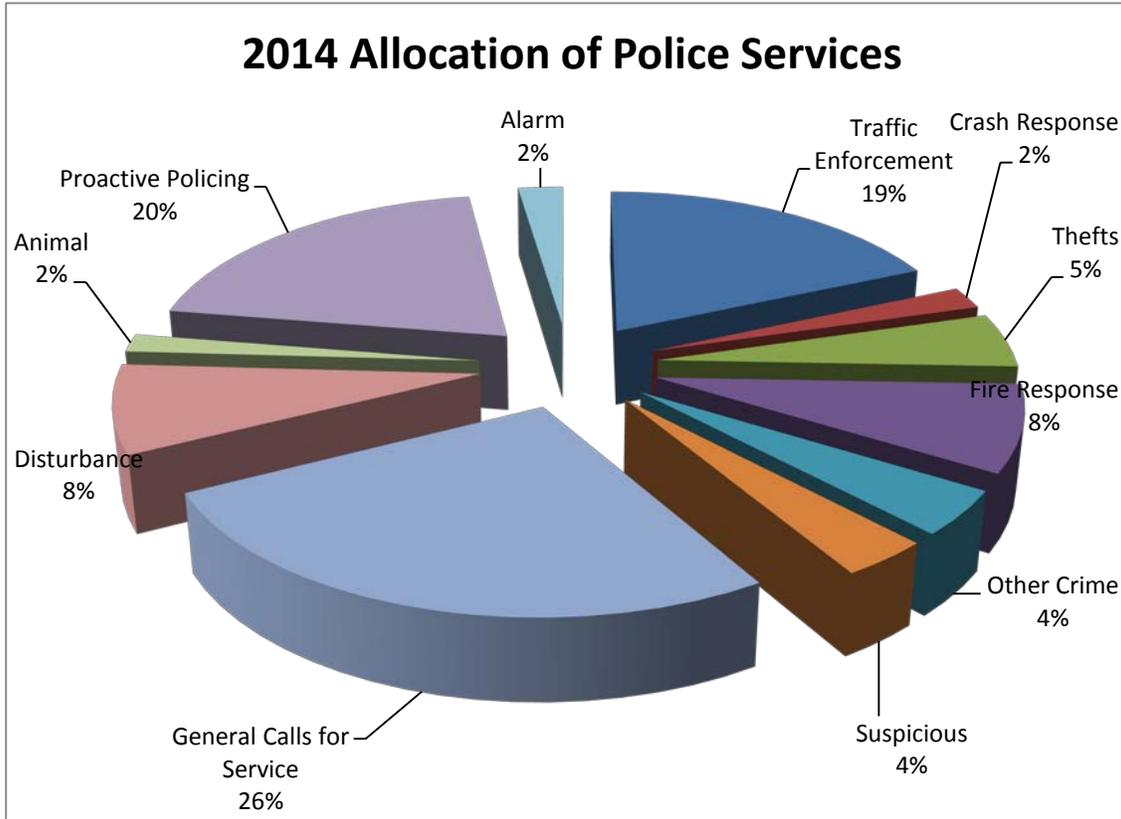
**GOALS FOR 2016:**

- ✚ Reduce injury traffic crashes to 2014 levels (44 PI crashes).
- ✚ Continue increasing community outreach and information sharing via our Social Media presence by achieving a Klout score of at least 60 (national average is 40).
- ✚ Implement, integrate and develop the new drug investigator position and increase drug related crime investigations in our community by 25 percent (23).

**Village of Brown Deer  
2016  
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For the Fiscal Year Beginning January 1, 2016

**Police Department**



**5 Year Trends**

	2011	2012	2013	2014	2015 (projected)
<b>Calls for Service</b>	14,297	14,362	15,294	13,085	14,232
<b>Incident Reports</b>	2106	1830	1681	1752	1747
<b>Enforcement Actions</b>	4703	5215	5803	5540	7273

VILLAGE OF BROWN DEER  
POLICE DEPARTMENT  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 210-21-POLICE DEPARTMENT								
010-210-21-5-10-10	Salaries/Wages	2,346,305	2,444,197	2,484,754	2,484,754	2,424,298	(60,456)	(2.43)
010-210-21-5-12-10	Add Pay-Holiday/Special	5,529	6,679	34,400	34,400	34,400	0	0.00
010-210-21-5-12-20	Uniform Allowance	14,703	15,814	16,675	16,675	16,675	0	0.00
010-210-21-5-14-00	Overtime	31,029	33,296	48,000	18,000	48,000	0	0.00
010-210-21-5-15-10	WI Retirement	369,620	246,012	242,934	242,934	231,039	(11,895)	(4.90)
010-210-21-5-15-15	FICA	172,313	179,456	196,381	196,381	192,161	(4,220)	(2.15)
010-210-21-5-15-20	Group Insurance	518,438	491,532	489,072	489,072	481,012	(8,060)	(1.65)
010-210-21-5-20-25	Employment Services	289	791	2,400	1,000	2,400	0	0.00
010-210-21-5-20-35	Technical Services	46,909	48,747	50,000	53,000	26,000	(24,000)	(48.00)
010-210-21-5-24-10	Equipment Maintenance Services	11,632	11,073	13,210	9,500	13,210	0	0.00
010-210-21-5-29-40	Towing Services	(75)	165	300	800	300	0	0.00
010-210-21-5-30-10	Office Supplies, Equip & Exp	8,739	10,537	11,750	11,750	11,750	0	0.00
010-210-21-5-30-30	Service Fees	4,816	5,300	6,000	6,000	6,000	0	0.00
010-210-21-5-30-45	Photographic Supplies	966	1,015	1,000	1,000	1,000	0	0.00
010-210-21-5-34-10	Fuel, Oil & Lubricants	51,146	48,276	54,000	38,000	49,000	(5,000)	(9.26)
010-210-21-5-34-20	Vehicle Supplies	2,251	1,466	1,775	2,500	1,775	0	0.00
010-210-21-5-34-35	Uniforms/Coveralls	6,527	13,717	6,000	6,000	6,000	0	0.00
010-210-21-5-34-40	Employee Recognition	218	628	200	200	200	0	0.00
010-210-21-5-35-20	Vehicle Repair/Maint Supplies	13,076	15,857	13,750	13,750	16,250	2,500	18.18
010-210-21-5-35-30	Firing Range Repairs	165	1,347	0	0	0	0	0.00
010-210-21-5-39-25	Crime Prevention Supplies	1,802	1,745	2,000	1,800	2,000	0	0.00
010-210-21-5-39-30	Investigation Supplies	3,662	2,943	3,500	3,500	3,500	0	0.00
010-210-21-5-39-35	K-9 Program	965	903	800	800	800	0	0.00
010-210-21-5-39-40	Ammunition	6,556	7,179	13,905	13,900	7,905	(6,000)	(43.15)
010-210-21-5-39-50	Confinement Costs	11	3	500	100	500	0	0.00

VILLAGE OF BROWN DEER  
POLICE DEPARTMENT  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
010-210-21-5-45-10	Professional Memberships	1,215	1,510	1,500	1,500	1,500	0	0.00
010-210-21-5-45-20	Professional Publications	0	600	600	600	600	0	0.00
010-210-21-5-45-30	Professional Training	16,035	18,106	13,700	13,000	13,700	0	0.00
Totals for dept 210-21-POLICE DEPARTMENT		3,634,842	3,608,894	3,709,106	3,660,916	3,591,975	(117,131)	(3.16)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Fire and Emergency Government**

**PROGRAM MANAGER:** North Shore Fire Department

**PROGRAM DESCRIPTION:**

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

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

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

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

**SERVICES PROVIDED:**

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

*“To provide a range of programs designed to educate and protect the lives and property of all North Shore residents from adverse 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.

As North Shore Fire/Rescue celebrated twenty years of service in 2015 (1995-2015) to the seven communities that make up Milwaukee County's North Shore, it has never been more evident that the organization has been a great success both from a fiscal and service standpoint. A twenty year analysis for the successes of the consolidation was presented by Public Policy Forum at the 20 year Anniversary celebration.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Fire and Emergency Government**

Other significant factors for the 2016 Budget include:

- The 2016 Budget was approved by the Board of Directors at its August 11, 2015 Board Meeting. The Budget shows a 0.5% increase in the Village's share of the fire department budget. Significantly, the CPI calculations yielded a 0.00% rate for the first time in over ten years; with the addition of 0.50% (per the Fire Services Agreement) the net increase or lift is 0.5% over the 2015 allocation.
- The municipal formula used for the budget allocation is new for 2016, and is based on Amendment No. 8 of the Fire Services Agreement which calculates the municipal allocations for the 2016-2020 budget years; the 2016 budget is the first year for the revised Formula Allocation changes per the amendment. The revision primarily removes the previous weights for the equalized value types, and changes the weight for usage from 33.33% to 40.0%.
- For 2016, there is a major decrease in the WRS contribution rate for NSFD for the duty-disability portion of the employer rates. The duty disability portion of the 2015 NSFD employer contribution was 6.48%; for 2016 this rate decreased to 2.31% Per ETF (note: Wisconsin Employee Trust Funds is the fiscal administrator for the duty disability program for state and local employers), the decrease relates to strides made by ETF towards fully funding the duty disability program. As a result of their latest actuarial study, the reduction in rates shows the positive effect of having a fully funded program.
- The current labor contract with the Firefighter's Association is a four year agreement which runs from January 1, 2013 to December 31, 2016. A 2.5% wage increase for represented employees is part of the final year for the Labor Agreement with the North Shore Professional Firefighters Association.

The 2016 Budget also:

- Provide an additional Community Relations Officer that can assist the Fire Marshal in provision of timely occupancy and code enforcement inspections. The Fire Marshal's workload has increased based on additional construction projects creating challenges in scheduling of timely occupancy and code enforcement inspections. This position will also
  - Continue to prepare for changes in how emergency medical services will be delivered and reimbursed as part of the Affordable Healthcare Act.
  - Provide programs that reduce the resident's reliance on fire and EMS services for non-emergent needs, allowing our limited resources to remain available for emergent responses in the communities.
  - Expand the successful home safety survey program. Results from the first six months of a limited offering of the program in 2015 have clearly

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Fire and Emergency Government**

demonstrated the need for this program. Nearly 95% of the homes surveyed were not equipped with proper smoke detectors and every home reviewed did not have proper carbon monoxide detection equipment.

- Reduce the reliance for delivery of public education programs on the Operations Division (Line) Staff. With the reduction in staff over the past several years, the interruption and forced cancellations of public education programs by Operations Division (Line) Staff due to call volume has become a challenge for the public and our staff. Adding a single position that is scheduled to work when the demand for these programs and our highest demand for emergency call volume exist is the most efficient method to address this challenge.
- The 2016 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 2015 were also at twenty-four firefighters per day.
- 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 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.
- Funds \$597,000 annually to a Stabilization fund for future post-employment health insurance costs.

**DEPARTMENT STAFFING:**

<b>Position (FTE)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Administration Positions	13	13	13	11	13	13	13
Supression/Line Positions	104	104	102	99	96	94	94
Retirees/Annuitants With Health Ins.	22	22	23	23	24	24	22
Disabilities with Health Ins.	10	11	11	11	12	12	12
Daily Minimum Staffing - Operations	29	27	27	26	24-25	24	24

**Village of Brown Deer  
2016  
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For the Fiscal Year Beginning January 1, 2016

**Fire and Emergency Government**

**DEPARTMENT ACTIVITY MEASURES:**

<b>Activity</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015*</b>
NSFD Total Calls For Service	5934	6170	6117	6202	6523	6475	5787
Brown Deer Total Calls For Service	1258	1326	1352	1499	1640	1633	1365
Brown Deer % Total Calls For Service	21%	21%	22%	24%	25%	25%	24%
NSFD Total EMS	4149	4593	4650	4698	4565	4953	4304
Brown Deer EMS	828	1000	1352	1134	1264	1257	1125
Brown Deer % EMS	20%	23%	29%	24%	28%	25%	26%
NSFD Total Fire/Service	1785	1577	1467	1504	1958	1522	1483
Brown Deer Fire/Service	430	619	346	365	376	376	240
Brown Deer % Fire/Service	24%	34%	24%	24%	19%	25%	16%
NSFD Average Response Time	5:27	5:18	5:01	4:55	4:56	4:49	5:39
Brown Deer Average Response Time	5:21	5:18	5:09	4:50	5:05	4:39	5:43
NSFD EMS Average Response Time	5:09	5:00	4:45	4:51	4:54	4:37	5:31
Brown Deer EMS Average Response Time	5:14	5:08	4:55	4:47	5:03	4:37	5:42
NSFD Fire Average Response Time	5:44	5:59	5:10	5:32	5:17	5:23	6:11
Brown Deer Fire Average Response Time	5:56	5:32	5:36	5:18	5:22	4:43	5:46

\* YTD includes January 1 thru September 30, 2015

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

**PERFORMANCE MEASURES:**

<b>Objective</b>	<b>Efficiency Measure</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Efficient Municipal Gov't	Cost per BD Call for Service	\$ 1,566.74	\$ 1,358.05	\$ 1,255.14	\$ 1,280.92	\$ 1,560.81
Cost per capita	Operating costs	\$ 175.79	\$ 168.53	\$ 170.09	\$ 174.14	\$ 177.37

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Fire and Emergency Government**

**OBJECTIVES TO BE ACCOMPLISHED IN 2015:**

- ✦ Complete the Center for Public Safety Excellence Accreditation process as a means to determine community risks, safety needs, and to conduct a comprehensive assessment
- ✦ Research Mobile Integrated HealthCare Models
- ✦ Chief Officers complete the Blue Card ICS Training.
- ✦ Station 81 and/or Station 84 remodeling.
- ✦ 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.

**OBJECTIVES FOR ACCOMPLISHMENT IN 2016:**

- ✦ Incorporate the Center for Public Safety Excellence Accreditation processes into all organizational decisions. Review and adjust, if necessary, emergent/non-emergent response protocols to ensure the organization is following industry standards and meeting Standards of Cover
- ✦ Review and update EMS quality assurance program.
- ✦ Seek cooperative partnerships with the North Shore Health Department and seven member communities to improve and standardize emergency plans for all member communities.
- ✦ Expand the home safety survey program as a means to improve life safety in homes
- ✦ Analysis and development of improved EMS supply ordering, inventory and distribution 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.
- ✦ Negotiate a successor labor agreement with North Shore Professional Firefighters Local 1440.

**BUDGET SUMMARY**

- ✦ Proposed budget incorporates an increase in community contributions of 0.5% in 2016.
- ✦ Budget includes addition of one FTE position for Community Risk Reduction programs.
- ✦ Wisconsin Retirement System contributions have decreased for protective service personnel from 26.38% in 2015 to 22.10% in 2016. General and protective staff will contribute 6.6% for the employee portion of the contributions.
- ✦ Minimum daily staffing for the Operations Division will be twenty-four personnel per shift, which is unchanged from the previous year. This level staffs five stations, and deploys four ambulances, three engine companies, two quints/ladder trucks and a battalion chief/shift commander.

VILLAGE OF BROWN DEER  
 NORTH SHORE FIRE DEPARTMENT  
 2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - GENERAL FUND								
Dept 220-22-FIRE DEPARTMENT - EG								
010-220-22-5-24-10	Equipment Maintenance Services	380	328	250	402	400	150	60.00
010-220-22-5-26-40	Fire Dues Distribution	32,739	35,723	34,883	33,275	36,000	1,117	3.20
010-220-22-5-26-55	North Shore Fire Dept Contrib	2,025,312	2,055,692	2,096,806	2,096,806	2,123,967	27,161	1.30
Totals for dept 220-22-FIRE DEPARTMENT - EG		2,058,431	2,091,743	2,131,939	2,130,483	2,160,367	28,428	1.33

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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 CENTER  
 2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - GENERAL FUND								
Dept 230-23-DISPATCH SERVICES								
010-230-23-5-20-35	Technical Services	39,008	59,184	40,695	48,187	75,452	34,757	85.41
010-230-23-5-26-51	Consolidated Dispatch Services	344,306	357,997	358,986	358,986	368,398	9,412	2.62
Totals for dept 230-23-DISPATCH SERVICES		383,314	417,181	399,681	407,173	443,850	44,169	11.05

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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, 4<sup>th</sup> of July, Deer Run
  - Water main breaks, valve repairs
  - Hotline mark-outs, inspections, surveying, plan review, technical support, street rehab program
  - PD/FD equipment, crash debris, special projects
  - Elections equipment, setup/takedown/storage, monitoring
  - School District – road salt, mulch, disposal, special projects as requested
  - Block Parties and Special Events

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**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)	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
Director/Village Engineer	0.50	1.00	1.00	1.00
Superintendent	0.50	-	-	-
Engineering Technician	-	-	-	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Operations Supervisor	0.50	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Laborer/Driver	7.00	7.00	6.00	6.00
Stormwater Technician	0.50	-	0.50	1.00
Sanitary Technician	1.00	1.00	1.00	1.00
Recycling Center Attendant (2)	0.44	0.44	0.44	0.44
Seasonal Hire (2)	-	-	0.50	0.50
<b>Total (FTE)</b>	<b>12.44</b>	<b>12.44</b>	<b>12.44</b>	<b>13.94</b>

\*\*\*Staffing levels increase by 1 FTE in 2016 with the addition of the Engineering Technician position which was previously housed in the Community Services department.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
Street miles maintained	54.67	54.67	54.67	54.67	54.67	54.67
Sidewalk miles maintained	11.58	12.50	13.00	14.50	15.50	16.00
Snowfall salting/plowing events	32	30	30	35	19	30
Trees trimmed	130	130	130	168	100	100
Tons of Refuse Collected	2480	2545	2855	2615	2675	2700
Refuse carts replaced	550	550	550	422	396	400

Note: Sidewalk added in 2013, 2014, & 2015. 2013 sidewalk added in the Original Village, 2014 sidewalk added on W. County Line Road & W. Dean Road as part of the Safe Routes to School project, 2015 sidewalk added on N. 60th Street. Additional sidewalk will be added in 2016 on W. Fairy Chasm Road. Winter operations also will increase with the addition of sidewalk.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Department of Public Works**

**PERFORMANCE MEASURES:**

Efficiency		2011	2012	2013	2014	2015	2016
Objective	Measure						
Efficient Municipal Gov't	Cost per street mile	\$3,432.91	\$2,969.49	\$2,969.49	\$2,969.49	\$3,154.78	\$3,571.18
Efficient Municipal Gov't	Cost per sidewalk mile	\$578.24	\$255.84	\$255.84	\$281.42	\$309.56	\$319.54
Efficient Municipal Gov't	Cost per ton of Refuse	\$185.37	\$185.37	\$192.74	\$192.74	\$192.74	\$192.74
Cost per Capita	Operating costs	\$119.88	\$117.94	\$111.09	\$110.08	\$113.18	\$114.31

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Monitor road salt use and snow operations
- ✚ W. Bradley Road & N. 60<sup>th</sup> Street reconstruction completed
- ✚ Continued the Private Property I/I Program (investigation now complete)
- ✚ Expand "Greening Brown Deer Day" w/ Beautification Committee (Rain Barrel Art Display)
- ✚ Replacement equipment purchases
- ✚ DPW facility feasibility study completed

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Continue to monitor road salt use and snow operations
- ✚ W. Bradley Road Reconstruction
- ✚ N. 60<sup>th</sup> 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
- ✚ CIPP sewer lining
- ✚ Replacement Equipment purchases

**BUDGET SUMMARY:**

- ✚ Staff levels increase by 1 FTE (Engineering Technician). This is department reorganization by moving the engineering technician position from Community Services to Public Works.
- ✚ 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 (\$0.25 increase) to bring the salaries in-line with seasonal workers.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Department of Public Works**

- ✚ 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  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 310-31-PUBLIC WORKS ADMINISTRATION								
010-310-31-5-10-10	Salaries/Wages	134,087	158,320	134,942	131,995	144,064	9,122	6.76
010-310-31-5-12-20	Uniform Allowance	1,901	2,056	1,400	1,054	2,250	850	60.71
010-310-31-5-14-00	Overtime	626	151	1,000	1,000	1,000	0	0.00
010-310-31-5-15-10	WI Retirement	8,676	11,195	9,176	9,260	9,509	333	3.63
010-310-31-5-15-15	FICA	10,110	11,873	10,323	9,973	11,197	874	8.47
010-310-31-5-15-20	Group Insurance	49,162	51,756	44,062	43,546	48,605	4,543	10.31
010-310-31-5-30-10	Office Supplies, Equip & Exp	3,027	751	1,000	1,000	1,000	0	0.00
010-310-31-5-30-20	Communications	2,272	3,443	3,500	3,500	3,500	0	0.00
010-310-31-5-45-10	Professional Memberships	160	414	500	500	1,500	1,000	200.00
010-310-31-5-45-20	Professional Publications	0	691	1,500	1,500	1,500	0	0.00
010-310-31-5-45-30	Professional Training	0	1,090	2,000	2,000	2,000	0	0.00
Totals for dept 310-31-PUBLIC WORKS ADMINISTRATION		210,021	241,740	209,403	205,328	226,125	16,722	7.99
Dept 311-33-DPW STREETS/TRAFFIC OPERATIONS								
010-311-33-5-10-10	Salaries/Wages	55,536	45,919	43,731	32,096	46,687	2,956	6.76
010-311-33-5-15-10	WI Retirement	3,693	3,211	2,974	2,181	3,082	108	3.63
010-311-33-5-15-15	FICA	4,043	3,350	3,345	2,343	3,629	284	8.49
010-311-33-5-15-20	Group Insurance	19,818	11,069	14,279	9,893	15,752	1,473	10.32
010-311-33-5-22-10	Street Lighting-Elec Service	13,980	4,101	36,000	36,000	36,000	0	0.00
010-311-33-5-22-15	Street Lighting Elec Chrgs-TID	11,800	8,281	15,000	15,000	15,000	0	0.00
010-311-33-5-23-20	Turf Maintenance	23,861	27,593	33,179	30,000	35,000	1,821	5.49
010-311-33-5-23-25	Pavement Marking Services	17,742	17,601	20,000	20,000	20,000	0	0.00
010-311-33-5-29-50	Equipment Rental	1,101	930	500	500	1,000	500	100.00
010-311-33-5-35-30	Tools & Supplies	241	789	500	500	500	0	0.00
010-311-33-5-37-10	Operations Material & Supplies	34,710	22,728	15,000	15,000	15,000	0	0.00

VILLAGE OF BROWN DEER  
DEPARTMENT OF PUBLIC WORKS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
010-311-33-5-37-15	Street Signs & Supplies	13,457	11,471	5,000	10,000	5,000	0	0.00
Totals for dept 311-33-DPW STREETS/TRAFFIC OPERATIONS		199,982	157,043	189,508	173,513	196,650	7,142	3.77
Dept 312-34-DPW SIDEWALK MAINTENANCE								
010-312-34-5-10-10	Salaries/Wages	619	0	1,249	0	1,334	85	6.81
010-312-34-5-15-10	WI Retirement	41	0	85	0	88	3	3.53
010-312-34-5-15-15	FICA	45	0	96	0	104	8	8.33
010-312-34-5-15-20	Group Insurance	196	0	408	0	450	42	10.29
010-312-34-5-29-50	Equipment Rental	0	0	800	800	1,000	200	25.00
010-312-34-5-37-10	Operations Material & Supplies	0	1,696	1,000	1,000	1,000	0	0.00
Totals for dept 312-34-DPW SIDEWALK MAINTENANCE		901	1,696	3,638	1,800	3,976	338	9.29
Dept 313-33-DPW WINTER OPERATIONS								
010-313-33-5-10-10	Salaries/Wages	68,063	57,890	49,978	46,959	53,357	3,379	6.76
010-313-33-5-14-00	Overtime	6,840	9,121	10,000	10,000	10,000	0	0.00
010-313-33-5-15-10	WI Retirement	5,004	4,691	3,398	3,421	3,522	124	3.65
010-313-33-5-15-15	FICA	5,417	4,859	3,823	3,650	4,147	324	8.48
010-313-33-5-15-20	Group Insurance	20,826	18,585	16,319	14,295	18,002	1,683	10.31
010-313-33-5-35-20	Vehicle Repair/Maint Supplies	2,587	8,026	5,200	5,200	5,200	0	0.00
010-313-33-5-35-30	Tools & Supplies	0	382	0	500	1,000	1,000	0.00
010-313-33-5-37-10	Operations Material & Supplies	85,085	70,014	85,000	85,000	75,000	(10,000)	(11.76)
Totals for dept 313-33-DPW WINTER OPERATIONS		193,822	173,568	173,718	169,025	170,228	(3,490)	(2.01)
Dept 317-61-DPW FORESTRY OPERATIONS								
010-317-61-5-10-10	Salaries/Wages	69,598	42,938	49,978	71,795	53,357	3,379	6.76
010-317-61-5-15-10	WI Retirement	4,628	3,005	3,398	4,783	3,522	124	3.65
010-317-61-5-15-15	FICA	5,028	3,097	3,823	5,233	4,147	324	8.48
010-317-61-5-15-20	Group Insurance	21,457	11,457	16,319	18,467	18,002	1,683	10.31

VILLAGE OF BROWN DEER  
DEPARTMENT OF PUBLIC WORKS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
010-317-61-5-29-50	Equipment Rental	482	204	500	500	500	0	0.00
010-317-61-5-35-30	Tools & Supplies	1,905	1,333	1,500	1,500	1,500	0	0.00
010-317-61-5-37-10	Operations Material & Supplies	4,135	1,354	1,500	10,000	5,000	3,500	233.33
Totals for dept 317-61-DPW FORESTRY OPERATIONS		107,233	63,388	77,018	112,278	86,028	9,010	11.70

Dept 319-16-DPW MUNICIPAL COMPLEX

010-319-16-5-22-10	Natural Gas/Electric Service	15,781	19,772	20,000	20,000	20,000	0	0.00
010-319-16-5-22-20	Sewer/Water Services	1,914	1,934	2,200	2,200	2,200	0	0.00
010-319-16-5-23-10	Cleaning Services	1,959	1,335	2,280	2,280	2,280	0	0.00
010-319-16-5-35-10	Building Supplies	1,365	2,816	5,000	5,000	5,000	0	0.00
010-319-16-5-35-45	Bldg Maint/Repair Supplies	7,544	9,492	5,000	5,000	10,000	5,000	100.00
Totals for dept 319-16-DPW MUNICIPAL COMPLEX		28,563	35,349	34,480	34,480	39,480	5,000	14.50

Dept 319-33-DPW MUNICIPAL COMPLEX

010-319-33-5-10-10	Salaries/Wages	77,221	99,288	93,990	97,815	98,494	4,504	4.79
010-319-33-5-15-10	WI Retirement	5,138	6,948	6,391	6,587	6,501	110	1.72
010-319-33-5-15-15	FICA	5,592	7,203	7,191	7,110	7,607	416	5.79
010-319-33-5-15-20	Group Insurance	24,181	25,676	32,131	27,378	34,361	2,230	6.94
010-319-33-5-34-10	Fuel, Oil & Lubricants	47,320	42,428	55,000	55,000	55,000	0	0.00
010-319-33-5-34-30	Safety Supplies	2,133	392	2,500	2,500	2,500	0	0.00
010-319-33-5-34-35	Uniforms/Coveralls	564	81	850	850	1,000	150	17.65
010-319-33-5-35-20	Vehicle Repair/Maint Supplies	20,846	20,551	23,000	23,000	25,000	2,000	8.70
010-319-33-5-35-30	Tools & Supplies	1,866	8,845	5,000	6,000	5,000	0	0.00
010-319-33-5-35-40	Equip Repair/Maint Supplies	12,040	9,280	14,000	14,000	15,000	1,000	7.14
Totals for dept 319-33-DPW MUNICIPAL COMPLEX		196,901	220,692	240,053	240,240	250,463	10,410	4.34

Dept 320-36-DPW REFUSE

010-320-36-5-10-10	Salaries/Wages	15,162	16,583	14,994	32,342	16,007	1,013	6.76
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VILLAGE OF BROWN DEER  
DEPARTMENT OF PUBLIC WORKS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
010-320-36-5-15-10	WI Retirement	1,008	1,156	1,020	2,100	1,057	37	3.63
010-320-36-5-15-15	FICA	1,096	1,199	1,147	2,356	1,244	97	8.46
010-320-36-5-15-20	Group Insurance	4,975	4,032	4,896	9,610	5,401	505	10.31
010-320-36-5-29-10	Refuse Collection	373,281	404,465	375,000	375,000	375,000	0	0.00
Totals for dept 320-36-DPW REFUSE		395,522	427,435	397,057	421,408	398,709	1,652	0.42
Totals for all Public Works Funds		1,332,945	1,320,911	1,324,875	1,358,072	1,371,659	46,784	3.53%

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Community Development**

**PROGRAM MANAGER:** Community Development Director

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

**GIS**

- ✚ Assist with oversight of contracted GIS developer (Ruekert Mielke)

**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

**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  
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**Community Development**

**STAFFING:**

Position (FTE)	2012	2013	2014	2015 Est	2016
	Actual	Actual	Actual	Actual	Budget
Community Services Director	1.00	1.00	1.00	1.00	1.00
Planning/Zoning Specialist	-	-	1.00	1.00	1.00
Engineering/GIS Manager	1.00	1.00	1.00	1.00	*
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	0.22	0.22	0.10	0.10	0.10
Administrative Intern	-	0.33	-	-	-
Administrative Assistant	1.00	0.75	0.75	0.50	0.50
<b>Total</b>	<b>4.22</b>	<b>4.30</b>	<b>4.85</b>	<b>4.60</b>	<b>3.60</b>

\*Engineering personnel now falls under Department of Public Works.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2012	2013 Actual	2014	2015 Est	2016
	Actual		Actual	Actual	Budget
Permits issued	675	850	1004	868	910
Certificates of Compliance issued	120	150	148	90	0
Conditional Use Permits issued	5	6	2	3	3
Development agreements	3	5	5	4	4
Zoning violations investigated	45	52	297	390	375

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Developed a project plan and coordinated the review of an expansion to Tax Incremental Financing District #2. Created a partnership with the School District and owner of the Bradley West Shopping Center to jointly list/market properties for sale.
- ✚ Planned and programmed the Community Vibes concert series in conjunction with the Park and Recreation Department. Assisted with the coordination of a second block party (Eat and Greet) celebrating the Original Village
- ✚ Continued to manage grant programs for roadway reconstruction on N. 60<sup>th</sup> Street from W. Fairy Chasm to W. County Line and W. Bradley Road from N. Sherman Blvd. to N. 51<sup>st</sup> Street
- ✚ Coordinated plan design review for projects: Pak Technologies, Aldi and Goodwill
- ✚ Continued proactive zoning code enforcement that resulted in a 25% increase in distinct investigations and property clean up efforts.
- ✚ Completed the Village's Park and Open Space Plan

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**Community Development**

- ✦ Processed building permits with projected permit fee revenue of \$220,315 and a year-end estimated value of construction at \$29,328,645
- ✦ Completed Review of Village's Comprehensive Plan and found that more than 60% of the plan's goals are completed or in progress

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✦ Continue to 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
- ✦ Pursue redevelopment opportunities at Bradley West/Algonquin School and in the Original Village
- ✦ Ensure that the Village's Vacant Property Registration Ordinance is maintained and up-to-date
- ✦ Seek out new grant opportunities for stormwater management and transportation enhancements

VILLAGE OF BROWN DEER  
COMMUNITY DEVELOPMENT  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 360-31-COMMUNITY DEVELOPMENT								
010-360-31-5-10-10	Salaries/Wages	242,551	278,990	279,285	279,285	226,642	(52,643)	(18.85)
010-360-31-5-11-15	Building Board	875	550	1,200	500	1,200	0	0.00
010-360-31-5-15-10	WI Retirement	15,452	19,620	18,991	18,991	14,957	(4,034)	(21.24)
010-360-31-5-15-15	FICA	18,008	20,799	21,364	21,364	17,338	(4,026)	(18.84)
010-360-31-5-15-20	Group Insurance	63,896	63,314	65,125	65,125	47,051	(18,074)	(27.75)
010-360-31-5-20-20	Professional Services	12,136	10,997	9,425	9,425	9,425	0	0.00
010-360-31-5-26-50	State Inspections	3,200	3,200	3,200	3,200	5,700	2,500	78.13
010-360-31-5-30-10	Office Supplies, Equip & Exp	2,285	2,507	2,300	2,150	2,150	(150)	(6.52)
010-360-31-5-35-20	Vehicle Repair/Maint Supplies	1,081	1,129	350	250	250	(100)	(28.57)
010-360-31-5-45-10	Professional Memberships	980	1,147	1,100	775	775	(325)	(29.55)
010-360-31-5-45-20	Professional Publications	68	0	500	400	400	(100)	(20.00)
010-360-31-5-45-30	Professional Training	2,029	680	3,160	3,200	3,200	40	1.27
010-360-31-5-45-40	Mileage Reimbursement	105	242	350	350	300	(50)	(14.29)
Totals for dept 360-31-COMMUNITY DEVELOPMENT		362,666	403,175	406,350	405,015	329,388	(76,962)	(18.94)

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**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 4<sup>th</sup> of July celebration. In addition, the Park and Recreation Department collaborates with Brown Deer School District, Brown Deer organizations, and clubs to provide recreation services throughout the community.

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

**SERVICES PROVIDED:**

- ✚ Administration of the Village's Parks and Pond Operations
- ✚ Coordination and administration of Park and Recreation Program Fund Activities
- ✚ 4<sup>th</sup> of July Celebration
- ✚ Senior Citizens Program
  - Oversee Senior Citizens Club
  - Oversee Senior Meal Program Sponsored by Milwaukee County

**STAFFING:**

Position (FTE)	2012 Actual	2013 Actual	2014 Actual	2015	2016
				Actual	Budget
Park and Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Part-time Clerk	0.26	-	-	-	-
<b>Total</b>	<u>3.26</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Part-time Clerk wages were moved to the Recreation Program Fund in 2010  
Department will leave the Part-time Clerk position open in 2016

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**DEPARTMENT ACTIVITY MEASURES:**

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

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ 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 play structure at Fairy Chasm Park
- ✚ Research new programs that will fit the recreational and educational needs of the Village
- ✚ Marketing the rental opportunities Lois and Tom Dolan Community Center.
- ✚ Roof replacement on the restroom/storage facility at Fairy Chasm Park
- ✚ Turf improvement project at the Pond
- ✚ Increase programming opportunities at the Lois and Tom Dolan Community Center
- ✚ Research additional program offerings during pond hours within the facility.
- ✚ Support the quality of life in Brown Deer by providing quality, affordable programs for youth, adults and seniors.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Continue working with School District on the development Falcon 21 Community Learning Center for grade K5-6<sup>th</sup> 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.
- ✚ Purchas new maintenance vehicle to be used at Fairy Chasm Park and the Pond.
- ✚ Roof replacement projects in Village Park.

**BUDGET SUMMARY:**

- ✚ The 2016 General Fund Budget was carefully looked at we were able to not increase our expenditures, excluding the wages and benefits accounts.

VILLAGE OF BROWN DEER  
PARK & RECREATION  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 010 - GENERAL FUND								
Dept 530-53-PARK & RECREATION								
010-530-53-5-10-10	Salaries/Wages	144,623	148,130	150,421	150,421	153,434	3,013	2.00
010-530-53-5-15-10	WI Retirement	7,330	7,889	7,738	7,738	7,659	(79)	(1.02)
010-530-53-5-15-15	FICA	10,758	10,984	11,507	11,507	11,738	231	2.01
010-530-53-5-15-20	Group Insurance	35,120	34,549	36,202	36,202	37,148	946	2.61
010-530-53-5-20-40	Printing Services	328	342	950	600	450	(500)	(52.63)
010-530-53-5-30-10	Office Supplies, Equip & Exp	1,004	345	950	925	950	0	0.00
010-530-53-5-34-10	Fuel, Oil & Lubricants	788	857	500	500	500	0	0.00
010-530-53-5-35-20	Vehicle Repair/Maint Supplies	0	524	200	200	200	0	0.00
010-530-53-5-45-10	Professional Memberships	380	385	385	360	385	0	0.00
010-530-53-5-45-30	Professional Training	1,400	1,452	1,800	1,800	1,800	0	0.00
010-530-53-5-45-40	Mileage Reimbursement	1,927	1,966	1,500	2,000	2,000	500	33.33
Totals for dept 530-53-PARK & RECREATION		203,658	207,423	212,153	212,253	216,264	4,111	1.94

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**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

2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 010 - GENERAL FUND								
Dept 199-92-OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	91,000	90,000	90,000	90,000	90,000	0	0.00
Totals for dept 199-92-OTHER FINANCING USES		91,000	90,000	90,000	90,000	90,000	0	0.00

# **SPECIAL REVENUE FUNDS**

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**Special Revenue Funds**

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

**Recycling Services Fund:**

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

**North Shore Health Department Fund**

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

**Library Fund**

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

**Village Park & Pond Fund**

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

**Recreation Program Fund**

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

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

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

**Community Center**

This fund support and oversight of the Brown Deer Senior Citizens Club and provides an affordable space to rent

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**Special Revenue Funds**

**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.

**Farmer's Market**

This fund provides an outlet for local farmers and provides health food to the residents of Brown Deer.

**Special Events**

This fund contains accounts for two special events: 1) Annual Eat & Greet provides live entertainment, local food, artisans, and community partners to gather and celebrate the uniqueness of the Village. 2) Vibes Concerts is a free concert series with a variety of live music in the Village Park

**Village of Brown Deer  
Special Revenue Funds Summary  
2016 Budget**

Account Name	2013 Actual	2014 Actual	2015 Amended Budget	2015 Est. Actual	2016 Adopted Budget	Change From 2015 Budget	Percent Change
<b>Revenues</b>							
User Fees / Public Charges	\$ 549,266	\$ 557,301	\$ 536,158	\$ 544,132	\$ 559,201	\$ 23,043	4.30%
Grants	184,943	179,369	176,400	204,869	184,150	7,750	4.39%
Permits	118,543	116,740	111,259	111,274	104,500	(6,759)	-6.08%
Sale of Material	18,438	16,571	16,100	16,100	16,100	-	0.00%
Intergovernmental Charges	578,692	570,887	560,788	547,526	553,622	(7,166)	-1.28%
Property Tax Levy	432,846	432,846	432,846	432,846	432,846	-	0.00%
Donations	108,024	62,130	43,250	112,331	148,050	104,800	242.31%
Miscellaneous Revenue	21,852	27,007	58,740	63,640	56,428	(2,312)	-3.94%
Interest Income	1,064	8,945	3,750	5,955	1,450	(2,300)	-61.33%
Total Revenues	<u>2,013,668</u>	<u>1,971,796</u>	<u>1,939,291</u>	<u>2,038,673</u>	<u>2,056,347</u>	<u>117,056</u>	<u>6.04%</u>
<b>Expenditures</b>							
Salaries & Wages	831,371	832,932	882,623	913,510	978,781	96,158	10.89%
WI Retirement	48,120	49,545	48,557	44,751	55,330	6,773	13.95%
FICA	63,356	62,194	67,214	70,322	74,622	7,408	11.02%
Group Insurance	139,283	163,488	156,974	164,361	145,096	(11,878)	-7.57%
Workers Comp	19,724	22,200	-	20,000	20,000	20,000	0.00%
Professional Services	237,377	238,272	264,375	266,897	262,975	(1,400)	-0.53%
Utilities	50,309	51,397	48,223	47,533	48,450	227	0.47%
Admin Charges	93,197	93,268	95,601	101,347	100,344	4,743	4.96%
Printing	8,666	8,771	7,280	8,604	8,930	1,650	22.66%
Postage	398	535	380	300	380	-	0.00%
Equipment Rental	8,892	5,974	10,000	10,000	10,000	-	0.00%
Office Supplies	64,553	67,843	65,829	58,625	74,675	8,846	13.44%
Repair & Maintenance Supplies	33,980	26,880	36,364	40,836	32,731	(3,633)	-9.99%
Operating Supplies	84,787	83,669	79,000	83,000	74,100	(4,900)	-6.20%
Subscriptions & Dues	7,006	8,893	9,614	9,614	10,097	483	5.02%
Publications/Education	31	354	3,390	3,390	3,390	-	0.00%
Professional Training	7,383	7,032	10,565	8,935	11,110	545	5.16%
Materials	123,313	97,876	83,190	92,471	118,888	35,698	42.91%
Communication	543	635	300	430	700	400	133.33%
Depreciation	-	-	-	-	-	-	#DIV/0!
Misc.	10,227	3,651	4,250	6,631	6,500	2,250	52.94%
Total Expenditures	<u>1,832,516</u>	<u>1,825,409</u>	<u>1,873,729</u>	<u>1,951,557</u>	<u>2,037,099</u>	<u>163,370</u>	<u>8.72%</u>
Revenues Over/(Under) Expenditures	181,152	146,387	65,562	87,116	19,248		
Beginning Fund Balance	<u>\$ 711,291</u>	<u>\$ 892,443</u>	<u>\$ 1,038,830</u>	<u>\$ 1,038,830</u>	<u>\$ 1,125,946</u>		
Ending Fund Balance	<u>\$ 892,443</u>	<u>\$ 1,038,830</u>	<u>\$ 1,104,392</u>	<u>\$ 1,125,946</u>	<u>\$ 1,145,194</u>		

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2016  
Annual Budget**

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**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 2016 Recycling Fund budget includes 5.41% of the salaries and benefits for all public works employees.

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
Homes served	3424	3432	3435	3435	3435	3435
Tons Recyclables Collected	970	997	971	960	1000	1000
Tons Yard Waste processed	810	800	770	757	1,000	1,000
Tons Electronics Collected	0	0	0	0	0	0
Containers replaced	30	30	30	45	50	50

**Village of Brown Deer  
2016  
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**Recycling Fund**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014	2015	2016
Efficient Municipal Gov't	Cost per ton of Recyclables	\$ 399.31	\$ 399.31	\$ 283.21	\$ 296.67	\$ 347.94	\$ 350.00
Efficient Municipal Gov't	Cost per ton of Yard Waste	\$ 326.10	\$ 326.10	\$ 357.14	\$ 376.22	\$ 347.94	\$ 350.00
Efficient Municipal Gov't	Cost per Home Served	\$ 114.29	\$ 114.29	\$ 80.06	\$ 82.91	\$ 101.29	\$ 102.72
Cost per capita	Operating costs	\$ 32.61	\$ 32.61	\$ 22.92	\$ 23.74	\$ 29.00	\$ 29.41

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Continue contract administration with Advanced Disposal (formerly Veolia).
- ✚ Contract is good through 2018.
- ✚ Added recycling containers at Village events (i.e. Vibes, Eat & Greet).
- ✚ Completed the WDNR audit of the recycling program.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

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

**BUDGET SUMMARY:**

- ✚ The 2016 budget shows a 7% increase in Recycling Collection/Disposal as compared to 2015 budget due to contracted service increases.
- ✚ The 2016 budget includes a no-change dollar amount in the recycling grant revenue.
- ✚ In 2016 the recycling charge will remain the same as the 2015 charge at \$80.

VILLAGE OF BROWN DEER  
RECYCLING FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 135 - Recycling Fund								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
135-000-35-4-40-10	Recycling Grant	43,826	43,777	40,000	43,769	30,000	(10,000)	(25.00)
Totals for dept 000-35-STATE GRANTS		43,826	43,777	40,000	43,769	30,000	(10,000)	(25.00)
Dept 000-64-SALES								
135-000-64-4-20-10	Recycling Charges	353,533	353,365	332,560	332,560	332,560	0	0.00
135-000-64-4-20-15	Recycling Cart Purchases	1,738	173	200	200	200	0	0.00
135-000-64-4-20-20	Sale of Materials	15,611	15,679	15,000	15,000	15,000	0	0.00
Totals for dept 000-64-SALES		370,882	369,217	347,760	347,760	347,760	0	0.00
Dept 000-81-INTEREST INCOME								
135-000-81-4-00-10	Investment Interest	278	4,316	0	0	0	0	0.00
Totals for dept 000-81-INTEREST INCOME		278	4,316	0	0	0	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
135-000-82-4-00-50	Miscellaneous Revenue	2,170	2,385	2,500	2,500	2,500	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		2,170	2,385	2,500	2,500	2,500	0	0.00
TOTAL ESTIMATED REVENUES		417,156	419,695	390,260	394,029	380,260	(10,000)	(2.56)
APPROPRIATIONS								
Dept 320-36-DPW REFUSE								
135-320-36-5-10-10	Salaries/Wages	19,556	21,324	45,306	22,125	48,623	3,317	7.32
135-320-36-5-14-00	Overtime	0	528	1,000	0	0	(1,000)	(100.00)
135-320-36-5-15-10	WI Retirement	888	1,040	2,564	838	2,586	22	0.86

VILLAGE OF BROWN DEER  
 RECYCLING FUND  
 2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
135-320-36-5-15-15	FICA	1,454	1,627	3,466	1,665	3,733	267	7.70
135-320-36-5-15-20	Group Insurance	3,713	3,060	7,801	2,084	10,119	2,318	29.71
135-320-36-5-20-40	Public Notices/Advertising	18	0	500	500	500	0	0.00
135-320-36-5-22-10	Utilities	90	90	100	100	100	0	0.00
135-320-36-5-26-75	Admin Charges	23,823	23,983	25,000	25,000	25,000	0	0.00
135-320-36-5-29-15	Yard Waste Collection	78,526	73,071	105,000	105,000	105,000	0	0.00
135-320-36-5-29-20	Recycling Services	133,907	142,415	135,000	135,000	135,000	0	0.00
135-320-36-5-29-30	Landfill Fees	172	0	500	500	500	0	0.00
135-320-36-5-29-50	Equipment Rental	8,892	5,974	10,000	10,000	10,000	0	0.00
135-320-36-5-30-10	Office Supplies	0	92	200	200	200	0	0.00
135-320-36-5-35-45	Repair & Maintenance Supplies	0	5,747	500	500	500	0	0.00
135-320-36-5-37-10	Operating Supplies	0	275	500	500	500	0	0.00
135-320-36-5-45-10	Subscriptions & Dues	0	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	500	500	500	0	0.00
135-320-36-5-50-90	Container Replacement	3,961	5,575	6,000	6,000	6,000	0	0.00
Totals for dept 320-36-DPW REFUSE		275,000	284,801	347,937	314,512	352,861	4,924	1.42
<b>TOTAL APPROPRIATIONS</b>		<b>275,000</b>	<b>284,801</b>	<b>347,937</b>	<b>314,512</b>	<b>352,861</b>	<b>4,924</b>	<b>1.42</b>
NET OF REVENUES/APPROPRIATIONS - FUND 135		142,156	134,894	42,323	79,517	27,399	14,924	(35.26)
BEGINNING FUND BALANCE		236,062	378,218	513,112	513,112	592,629	79,517	15.50
<b>ENDING FUND BALANCE</b>		<b>378,218</b>	<b>513,112</b>	<b>555,435</b>	<b>592,629</b>	<b>620,028</b>	<b>64,593</b>	<b>11.63</b>

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2016

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**North Shore Health Department**

**PROGRAM MANAGER:** Health Officer

**PROGRAM DESCRIPTION:**

The North Shore Health Department (NSHD) provides public health services for the seven North Shore communities of Brown Deer, Bayside, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay, with a total population of over 65,000. The purpose of the health department is to assure, promote, and protect the health and safety of the people in the North Shore. The health department has four goals including:

- 1) To prevent and control disease by monitoring, screening, and investigating diseases and by promoting healthy lifestyles;
- 2) To protect health by inspecting, testing, and screening for environmental and public health hazards;
- 3) To prepare for public health emergencies; and
- 4) To strategically plan for the future of the North Shore Health Department.

The NSHD has two offices, in Brown Deer and Shorewood, and North Shore residents can utilize services at either location. The health department also has routine blood pressure and immunization clinics at locations around the North Shore. The Village of Brown Deer serves the fiscal and administrative agent for the NSHD. The NDHS is advised by a Board of Health with representatives from each of the seven communities in the North Shore. The department also has a medical advisor on staff.

**SERVICES PROVIDED:**

The health department provides a variety of state mandated, grant supported, and fee supported public health services. The following are the major program areas for the department.

Communicable Disease Prevention and Control

- Immunizations
- Disease investigations
- Outbreak communications

Chronic Disease Prevention and Control

- Blood pressure checks
- Cholesterol/Adult health screens
- Wellness checks and referrals for older adults
- Support tobacco control policies

Environmental Health

- Licensing and Inspection for restaurants, pools, and hotels (Brown Deer, Bayside, Fox Point, River Hills, Shorewood, and Whitefish Bay)
- Radon outreach and testing supplies
- Lead hazard control
- Animal bite control
- Beach testing

Public health Emergency Preparedness

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

- Mass clinic and Medical Counter Measures
- Mass fatality planning
- Planning for shelters and evacuation
- Functional assessment for shelter residents

Injury Prevention

- Child passenger safety
- Older adult fall prevention
- Home visits for newborns

Community Health Improvement

- Community Health Needs Assessment
- Community Health Improvement Planning

**STAFFING:**

Position (FTE)	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
Health Director/Officer	1.0	1.0	1.0	1.0
Nursing Supervisor			1.0	1.0
Public Health Nurses	4.2	4.2	3.2	2.2
Public Health Manager				1.0
Registered Sanitarian	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Medical Advisor	.01	.01	.01	.01
<b>Total</b>	<b>7.21</b>	<b>7.21</b>	<b>7.21</b>	<b>7.21</b>

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

**DEPARTMENT ACTIVITY MEASURES:**

Performance Measures	2014 Actual	2015 Est.	2016 Est.
<b>Communicable Disease Prevention and control</b>			
Immunizations administered	680	600	600
TB Skin tests	116	120	120
Disease investigations	259	270	270
<b>Chronic Disease Prevention and control</b>			
Blood pressure checks	336	300	290
Cholesterol/adult health screens	60	50	40
<b>Environmental Health</b>			
Food licensed issued	186	183	180
Elevated lead inquiries (Screening $\geq 5.0$ mcg/dL)	17	15	10
Animal bite control	35	30	25
<b>Injury prevention</b>			
Car seat inspections	66	80	80
Fall prevention (Remembering When)	4 (training in June 2014)	9	10
Welcome newborn baby notices	547	550	560

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

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✦ Managed transitions in health department leadership and staffing changes
- ✦ Updated policies and procedures using quality assurance measures to ensure consistency, efficiency, accountability, and transparency.
- ✦ Completed initial part of department's strategic plan to set forth the department's vision, mission, guiding principles and values, priorities, and measurable and time-framed goals and objectives.
- ✦ Advanced preparation work to assess readiness for national accreditation, including development of a department strategic plan.
- ✦ Awarded four competitive grants in the areas of mass care, dementia, lead prevention and control, and radon prevention and control.
- ✦ Built new partnerships with Medical College of Wisconsin, Columbia St. Mary's, and local community groups to extend our community outreach, support new initiatives, promote health, and prevent disease and injury.
- ✦ Completed the consolidation of immunization records for the two offices.
- ✦ Completed State of Wisconsin Department of Health Services and Department of Agriculture, Trade, and Consumer Protection audit, evaluation, and standardization exercises.
- ✦ 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.
- ✦ Awarded a contract with the Wisconsin Department of Natural Resources to test and monitor the beaches at Doctors', Klode, and Atwater Parks.

**Village of Brown Deer  
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For the Fiscal Year Beginning January 1, 2016

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**North Shore Health Department**

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Establish and implement health department strategic plan focusing on the department's vision, mission, guiding principles and values, priorities, and measurable and time-framed goals and objectives
- ✚ Develop plan to consolidate two health department offices into one office environment while preserving connections with each community site through clinics, coalitions, and outreach events.
- ✚ Complete timeline and readiness assessment to apply for national accreditation.
- ✚ Submit applications for at least two competitive grants with our Level III health department status.
- ✚ Create North Shore public health emergency preparedness plan that integrates the health department's plan into local Emergency Operating Procedures.

**BUDGET SUMMARY:**

**140 Budget Summary (Tax levy, license permits, clinic fees)**

**Revenues**

- ✚ Community contributions will increase by 2% in 2016 to account for increases in staff salaries and fringe benefits.
- ✚ Revenue from North Shore Environmental Health Consortium fees is expected to decrease in 2016 based on the number of restaurant, hotels, and pools in the North Shore. The 2015-2017 State Budget froze all restaurant inspection and licensing fees at current levels until 2017.
- ✚ Estimated revenue from clinic fees was reduced in 2016 based on projected number of residents who access health department for clinical services such as immunizations, TB skin tests, and cholesterol checks.
- ✚ Revenue from Interdepartmental Grant Fund is expected to be slightly higher in 2016 based on increase in the amount of grant funds anticipated by the health department.

**Expenses**

- ✚ Staff wages and benefit amounts for vacant position are estimates, since it is unknown what starting salaries will be.
- ✚ Created a Public Health Manager position with the vacant 1.0 FTE Public Health Nurse position. Manager position could still be filled by a nurse, but their work would focus on emergency preparedness and community health improvement.

**Village of Brown Deer  
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Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**North Shore Health Department**

- ✦ Funds for Workers Compensation were included in the 2016 budget.
- ✦ Funding in the budget was increased for TB Contracted Health Services based on the increased number of Active and Latent Cases the health department is following. Some of these expenses are reimbursed by the TB Dispensary and some by TB Medicaid.
- ✦ Funding for clinical supplies was increased slightly to account for increased prices for vaccines and related supplies.
- ✦ Funding was increased for mileage expenses to account for increased travel to community clinics and outreach events in the North Shore by staff.
- ✦ Administrative charges were increased in the budget based on projected expenses for Brown Deer Village staff.
- ✦ Beach water funds were removed from the budget because the health department anticipates receiving a grant in 2016 from the Department of Natural Resources to cover these expenses.
- ✦ Expenses for new and replacement equipment were included in the budget in anticipation of the health department consolidating to one office. These expenses will cover the cost of additional office furniture (desks, conference table, chairs, bookcases, file cabinets, etc.)

**141 Budget Summary (Grants to North Shore Health Department)**

**Revenues**

- ✦ In 2015, the health department received a supplemental grant from the Wisconsin Department of Health Services for our Ebola Viral Disease preparedness activities. Nine months of funding were budgeted for in 2016 (January – September).
- ✦ The health department will not receive another Radon Prevention Grant (\$3,500) in 2016; therefore we did not include these funds in the budget.
- ✦ The health department does anticipate receiving a \$4,000 grant from the Department of Natural Resources to cover expenses for our beach monitoring program.
- ✦ Funds for the Cities Readiness Initiative grant were decreased in 2016.

**Expenses**

- ✦ Supply expenses for the Public Health Preparedness grant were reduced in 2016 and more funds allocated to health department staff salaries and benefits.

**Village of Brown Deer  
North Shore Health Department Summary  
2016 Budget**

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 140 & 141 - North Shore Health Dept								
<b>ESTIMATED REVENUES</b>								
	State & Federal Aids/Grants	141,117	135,592	136,400	156,729	149,779	13,379	0.10
	Permits	112,722	110,552	104,974	104,974	98,000	(6,974)	-0.07
	Clinic Fees	28,607	30,868	19,255	15,000	15,000	(4,255)	-0.22
	Bayside Contribution	26,243	26,243	26,243	26,243	26,753	510	0.02
	Brown Deer Contribution	125,932	125,932	125,932	125,932	128,470	2,538	0.02
	Fox Point Contribution	27,200	27,200	27,200	27,200	27,757	557	0.02
	Glendale Contribution	64,528	64,528	64,528	64,528	65,833	1,305	0.02
	River Hills Contribution	9,238	9,238	9,238	9,238	9,405	167	0.02
	Shorewood contribution	128,405	128,405	128,405	128,405	130,981	2,576	0.02
	Whitefish Bay contribution	66,040	66,040	66,040	66,040	67,339	1,299	0.02
	Interdepartmental Grant Fund	13,033	12,847	13,640	13,640	14,578	938	0.07
	Investment Interest	481	621	0	67	0	0	#DIV/0!
	Misc. Reimbursements	0	0	0	0	0	0	0.00
	Miscellaneous Revenue	2,122	346	350	2,830	350	0	0.00
	Donations - NSHD	260	590	0	554	0	0	0.00
	<b>TOTAL ESTIMATED REVENUES</b>	<b>745,928</b>	<b>739,002</b>	<b>722,205</b>	<b>741,380</b>	<b>734,245</b>	<b>12,040</b>	<b>0.02</b>

**APPROPRIATIONS**

	Salaries/Wages	423,490	425,001	411,020	439,083	424,518	13,498	0.03
	Overtime	0	0	0	0	0	0	0.00
	WI Retirement	29,240	30,231	27,985	21,381	27,767	(218)	-0.01
	FICA	33,102	32,170	31,479	34,054	32,477	998	0.03
	Group Insurance	72,387	102,542	97,646	98,205	63,441	(34,205)	-0.35
	Worker Compensation Ins	18,940	21,412	0	20,000	20,000	20,000	0.00

**Village of Brown Deer**  
**North Shore Health Department Summary**  
**2016 Budget**

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET		
	Printing Services	510	447	780	780	780	0	0.00
	Medical Disposal Services	585	317	430	430	430	0	0.00
	Program Supplies & Expenses	44,745	43,021	35,336	25,198	31,895	(3,441)	-0.10
	Office Supplies, Equip & Exp	1,693	1,338	1,950	1,500	1,950	0	0.00
	Clinical Supplies	14,492	9,321	14,189	10,000	15,000	811	0.06
	Laboratory Supplies	3,348	6,626	4,750	4,000	5,750	1,000	0.00
	Equip Repair/Maint Supplies	2,622	2,948	2,600	1,500	2,600	0	0.00
	Professional Memberships	811	1,245	764	764	764	0	0.00
	Professional Publications	31	354	390	390	390	0	0.00
	Professional Training	3,922	1,657	4,510	2,710	4,510	0	0.00
	Mileage Reimbursement	2,742	4,074	4,625	4,625	5,000	375	0.08
	Rent Expense	14,320	14,417	14,500	14,500	14,500	0	0.00
	Administrative Charges	52,054	51,868	53,101	58,847	57,844	4,743	0.09
	Beach Water Testing	1,612	2,178	5,300	4,000	0	(5,300)	100.00
	New/Replace Equipment	0	0	0	0	0		
	Grant Reallocations	1,862	0	0	0	0		
	License fee to State	6,022	7,250	7,350	7,350	7,833	483	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>728,530</b>	<b>758,417</b>	<b>718,705</b>	<b>749,317</b>	<b>717,449</b>	<b>(1,256)</b>	<b>0.00</b>

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 140 - North Shore Health Dept								
ESTIMATED REVENUES								
140-000-49-4-20-30	Permits	112,722	110,552	104,974	104,974	98,000	(6,974)	(6.64)
140-000-65-4-10-13	Clinic Fees	28,607	30,868	19,255	15,000	15,000	(4,255)	(22.10)
140-000-73-4-50-10	Bayside Contribution	26,243	26,243	26,243	26,243	26,753	510	1.94
140-000-73-4-50-20	Brown Deer Contribution	125,932	125,932	125,932	125,932	128,470	2,538	2.02
140-000-73-4-50-30	Fox Point Contribution	27,200	27,200	27,200	27,200	27,757	557	2.05
140-000-73-4-50-40	Glendale Contribution	64,528	64,528	64,528	64,528	65,833	1,305	2.02
140-000-73-4-50-50	River Hills Contribution	9,238	9,238	9,238	9,238	9,405	167	1.81
140-000-73-4-50-70	Shorewood contribution	128,405	128,405	128,405	128,405	130,981	2,576	2.01
140-000-73-4-50-80	Whitefish Bay contribution	66,040	66,040	66,040	66,040	67,339	1,299	1.97
140-000-73-4-50-85	TB Dispensary	0	346	350	1,698	350	0	0.00
140-000-73-4-50-90	TB Dispensary Medicaid	2,122	0	0	1,132	0	0	0.00
140-000-74-4-10-10	Interdepartmental Grant Fund	13,033	12,847	13,640	13,640	14,578	938	6.88
140-000-81-4-00-10	Investment Interest	481	621	0	67	0	0	0.00
140-000-85-4-40-10	Donations - NSHD	260	590	0	554	0	0	0.00
TOTAL ESTIMATED REVENUES		604,811	603,410	585,805	584,651	584,466	(1,339)	(0.23)

APPROPRIATIONS

140-410-41-5-10-10	Salaries/Wages	291,595	291,476	274,605	274,605	275,935	1,330	0.48
140-410-41-5-15-10	WI Retirement	19,069	19,560	18,673	9,300	17,961	(712)	(3.81)
140-410-41-5-15-15	FICA	21,771	20,765	21,007	21,007	21,109	102	0.49
140-410-41-5-15-20	Group Insurance	57,622	87,383	79,482	79,482	43,698	(35,784)	(45.02)
140-410-41-5-15-25	Worker Compensation Ins	18,940	21,412	0	20,000	20,000	20,000	0.00
140-410-41-5-20-40	Printing Services	510	447	780	780	780	0	0.00

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
140-410-41-5-20-50	Medical Disposal Services	585	317	430	430	430	0	0.00
140-410-41-5-20-60	TB Contracted Health Expenses	51	0	0	1,000	1,000	1,000	0.00
140-410-41-5-30-10	Office Supplies, Equip & Exp	1,693	1,338	1,950	1,500	1,950	0	0.00
140-410-41-5-34-50	Medical Supplies	61	3,146	0	0	0	0	0.00
140-410-41-5-34-55	Clinical Supplies	14,492	9,321	14,189	10,000	15,000	811	5.72
140-410-41-5-35-40	Equip Repair/Maint Supplies	2,622	2,948	2,600	1,500	2,600	0	0.00
140-410-41-5-45-10	Professional Memberships	704	1,205	704	704	704	0	0.00
140-410-41-5-45-20	Professional Publications	31	354	390	390	390	0	0.00
140-410-41-5-45-30	Professional Training	3,496	1,345	3,800	2,000	3,800	0	0.00
140-410-41-5-45-40	Mileage Reimbursement	2,742	4,074	4,625	4,625	5,000	375	8.11
140-410-41-5-53-20	Rent Expense	14,320	14,417	14,500	14,500	14,500	0	0.00
140-410-41-5-53-30	Administrative Charges	39,021	39,021	39,811	45,557	44,811	5,000	12.56
140-410-41-5-53-40	Beach Water Testing	1,612	2,178	5,300	4,000	0	(5,300)	(100.00)
140-410-41-5-80-10	New/Replace Equipment	0	0	0	0	16,798	16,798	0.00
140-410-41-5-90-20	Grant Reallocations	1,862	0	0	0	0	0	0.00
140-411-41-5-10-10	Salaries/Wages	67,296	72,468	71,762	71,762	69,091	(2,671)	(3.72)
140-411-41-5-15-10	WI Retirement	4,617	5,102	4,880	4,880	4,560	(320)	(6.56)
140-411-41-5-15-15	FICA	5,081	5,444	5,490	5,490	5,286	(204)	(3.72)
140-411-41-5-15-20	Group Insurance	7,827	8,023	7,957	7,957	5,711	(2,246)	(28.23)
140-411-41-5-30-10	Environmental Health Supplies	3,236	3,480	4,750	3,000	4,750	0	0.00
140-411-41-5-39-25	License fee to State	6,022	7,250	7,350	7,350	7,833	483	6.57
140-411-41-5-45-10	Professional Memberships	107	40	60	60	60	0	0.00
140-411-41-5-45-30	Professional Training	426	312	710	710	710	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>587,411</b>	<b>622,826</b>	<b>585,805</b>	<b>592,589</b>	<b>584,467</b>	<b>(1,338)</b>	<b>(0.23)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 140</b>		<b>17,400</b>	<b>(19,416)</b>	<b>0</b>	<b>(7,938)</b>	<b>(1)</b>	<b>1</b>	<b>0.00</b>
<b>BEGINNING FUND BALANCE</b>		<b>35,715</b>	<b>53,114</b>	<b>33,699</b>	<b>33,699</b>	<b>25,761</b>	<b>(7,938)</b>	<b>(23.56)</b>

VILLAGE OF BROWN DEER

NSHD OPERATIONAL

2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ENDING FUND BALANCE		53,115	33,698	33,699	25,761	25,760	(7,939)	(23.56)

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 141 - NSHD Grant Fund								
<b>ESTIMATED REVENUES</b>								
141-000-35-4-50-10	MCH-Maternal/Child Health	14,538	15,849	16,678	16,838	15,677	(1,001)	(6.00)
141-000-35-4-50-15	Immunization Grant	14,565	13,253	15,884	14,135	14,135	(1,749)	(11.01)
141-000-35-4-50-20	Prevention Grant	4,889	3,092	4,005	7,348	7,000	2,995	74.78
141-000-35-4-50-45	Public Health Preparedness	77,636	80,046	77,131	79,713	77,045	(86)	(0.11)
141-000-35-4-50-47	CRI NSHD	15,632	18,370	16,650	16,650	13,928	(2,722)	(16.35)
141-000-35-4-50-49	Lead	2,532	2,532	2,552	2,532	2,532	(20)	(0.78)
141-000-35-4-50-50	Environmental Consortia-Radon	0	0	3,500	3,500	0	(3,500)	(100.00)
141-000-35-4-50-66	HCR Infrastructure Grant	5,000	0	0	0	0	0	0.00
141-000-35-4-50-70	Beach Water Grant	2,450	2,450	0	4,000	4,000	4,000	0.00
141-000-35-4-50-72	CHIP (Comm Health Improv Plan) Grant	3,875	0	0	0	0	0	0.00
141-000-35-4-50-74	Ebola Grant	0	0	0	10,314	15,462	15,462	0.00
141-457-41-4-50-76	HBI Grant	0	0	0	1,699	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>141,117</b>	<b>135,592</b>	<b>136,400</b>	<b>156,729</b>	<b>149,779</b>	<b>13,379</b>	<b>9.81</b>

<b>APPROPRIATIONS</b>								
141-421-41-5-10-10	Salaries/Wages	9,667	10,765	9,076	9,076	10,245	1,169	12.88
141-421-41-5-15-10	WI Retirement	654	756	617	617	676	59	9.56
141-421-41-5-15-15	FICA	735	806	694	694	784	90	12.97
141-421-41-5-15-20	Group Insurance	696	1,362	1,800	1,800	888	(912)	(50.67)
141-421-41-5-39-70	Program Supplies & Expenses	1,332	706	2,823	2,983	1,516	(1,307)	(46.30)
141-421-41-5-53-30	Administrative Charges	1,454	1,454	1,668	1,668	1,568	(100)	(6.00)
141-422-41-5-10-10	Salaries/Wages	10,167	9,545	9,987	9,000	9,218	(769)	(7.70)
141-422-41-5-15-10	WI Retirement	684	671	679	679	608	(71)	(10.46)

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET		
141-422-41-5-15-15	FICA	755	721	764	764	705	(59)	(7.72)
141-422-41-5-15-20	Group Insurance	1,306	348	1,800	1,800	1,247	(553)	(30.72)
141-422-41-5-39-70	Program Supplies & Expenses	196	510	1,066	304	943	(123)	(11.54)
141-422-41-5-53-30	ADMINISTRATIVE CHARGES	1,457	1,457	1,588	1,588	1,414	(174)	(10.96)
141-423-41-5-10-10	Salaries/Wages	1,554	697	1,465	5,500	4,256	2,791	190.51
141-423-41-5-15-10	WI Retirement	103	49	100	396	281	181	181.00
141-423-41-5-15-15	FICA	116	53	112	459	326	214	191.07
141-423-41-5-15-20	Group Insurance	210	54	400	555	289	(111)	(27.75)
141-423-41-5-39-70	Program Supplies & Expenses	2,417	1,935	1,527	37	1,149	(378)	(24.75)
141-423-41-5-53-30	Administrative Charges	489	303	401	401	700	299	74.56
141-442-41-5-10-10	Salaries/Wages	24,341	23,451	30,654	45,000	38,517	7,863	25.65
141-442-41-5-15-10	WI Retirement	2,847	2,922	2,064	4,000	2,542	478	23.16
141-442-41-5-15-15	FICA	3,218	3,118	2,322	4,000	2,947	625	26.92
141-442-41-5-15-20	Group Insurance	3,294	4,196	4,578	4,000	9,453	4,875	106.49
141-442-41-5-39-70	Program Supplies & Expenses	36,224	36,980	29,800	15,000	15,881	(13,919)	(46.71)
141-442-41-5-53-30	Administrative Charges	7,713	9,378	7,713	7,713	7,705	(8)	(0.10)
141-445-41-5-10-10	Salaries/Wages	0	0	0	763	0	0	0.00
141-445-41-5-15-10	WI Retirement	0	0	0	52	0	0	0.00
141-445-41-5-15-15	FICA	0	0	0	57	0	0	0.00
141-445-41-5-15-20	Group Insurance	0	0	0	104	0	0	0.00
141-445-41-5-39-70	Program Supplies & Expenses	0	0	0	2,524	0	0	0.00
141-448-41-5-10-10	Salaries/Wages	13	0	0	392	0	0	0.00
141-448-41-5-15-10	WI Retirement	1	0	0	27	0	0	0.00
141-448-41-5-15-15	FICA	1	0	0	29	0	0	0.00
141-448-41-5-15-20	Group Insurance	0	0	0	57	0	0	0.00
141-448-41-5-39-70	Program Supplies & Expenses	2,436	2,450	0	3,495	4,000	4,000	0.00
141-450-41-5-10-10	Salaries & Wages	9,746	15,690	12,121	12,121	8,326	(3,795)	(31.31)

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET		
141-450-41-5-15-10	WRS	648	1,109	877	877	550	(327)	(37.29)
141-450-41-5-15-15	FICA	729	1,204	987	987	637	(350)	(35.46)
141-450-41-5-15-20	Group Insurance	1,009	80	1,000	1,000	1,396	396	39.60
141-450-41-5-39-70	Program Supplies & Expenses	1,835	288	0	0	1,627	1,627	0.00
141-450-41-5-53-30	Administrative Charges	1,665	0	1,665	1,665	1,393	(272)	(16.34)
141-452-41-5-10-10	Salaries & Wages	1,936	909	1,350	1,350	1,274	(76)	(5.63)
141-452-41-5-15-10	WRS	133	62	95	95	84	(11)	(11.58)
141-452-41-5-15-15	FICA	146	59	103	103	97	(6)	(5.83)
141-452-41-5-15-20	Group Insurance	62	1,096	629	629	93	(536)	(85.21)
141-452-41-5-39-70	Program Supplies & Expenses	0	152	120	100	730	610	508.33
141-452-41-5-53-30	Administrative Charges	255	255	255	255	253	(2)	(0.78)
141-453-41-5-10-10	Salaries/Wages	2,811	0	0	0	0	0	0.00
141-453-41-5-15-10	WI Retirement	187	0	0	0	0	0	0.00
141-453-41-5-15-15	FICA	211	0	0	0	0	0	0.00
141-453-41-5-15-20	Group Insurance	361	0	0	0	0	0	0.00
141-453-41-5-39-70	Program Supplies & Expenses	305	0	0	0	0	0	0.00
141-454-41-5-10-10	Salaries/Wages	4,364	0	0	0	0	0	0.00
141-454-41-5-15-10	WI Retirement	297	0	0	0	0	0	0.00
141-454-41-5-15-15	FICA	339	0	0	0	0	0	0.00
141-456-41-5-10-10	Salaries/Wages	0	0	0	8,656	7,656	7,656	0.00
141-456-41-5-15-10	WI Retirement	0	0	0	400	505	505	0.00
141-456-41-5-15-15	FICA	0	0	0	400	586	586	0.00
141-456-41-5-15-20	Group Insurance	0	0	0	732	666	666	0.00
141-456-41-5-39-70	Program Supplies & Expenses	0	0	0	126	6,049	6,049	0.00
141-457-41-5-10-10	Salaries/Wages	0	0	0	858	0	0	0.00
141-457-41-5-15-10	WI Retirement	0	0	0	58	0	0	0.00
141-457-41-5-15-15	FICA	0	0	0	64	0	0	0.00

VILLAGE OF BROWN DEER  
NSHD OPERATIONAL  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
141-457-41-5-15-20	Group Insurance	0	0	0	89	0	0	0.00
141-457-41-5-39-70	Program Supplies & Expenses	0	0	0	629	0	0	0.00
TOTAL APPROPRIATIONS		141,119	135,591	132,900	156,728	149,780	16,880	12.70
NET OF REVENUES/APPROPRIATIONS - FUND 141		(2)	1	3,500	1	(1)	3,501	(100.03)
BEGINNING FUND BALANCE		0	0	(1)	(1)	0	1	(100.00)
ENDING FUND BALANCE		(2)	1	3,499	0	(1)	(3,500)	(100.03)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Library Fund**

**PROGRAM MANAGER:** Library Director

**PROGRAM DESCRIPTION:**

The Brown Deer Public Library provides educational, informational, recreational, and cultural materials and services to those who live or work in Brown Deer as well as other Milwaukee County Federated Library System patrons. To this end the Library assembles, preserves and makes available 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**

- 68,000 Books (including Large-Print titles, children's books, fiction, non-fiction, mysteries, etc.)
- 14,000 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**

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Library Fund**

- 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:**

	2013	2014	2015	2016
Position (FTE)	Actual	Actual	Budget	Budget
Library Director	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarians	3.00	0.80	0.80	0.90
Library Technical Assistant	1.00	1.00	1.00	1.00
Library Assistants	5.00	3.40	2.70	2.80
Student pages (temporary)	5.00	1.00	1.30	1.30
<b>Total</b>	<b>17.00</b>	<b>9.20</b>	<b>8.80</b>	<b>9.00</b>

**DEPARTMENT ACTIVITY MEASURES:**

	2012	2013	2014	2015 Est	2016
Activity	Actual	Actual	Actual	Actual	Budget
Circulation	221,587	198,645	207,000	200,000	196,000
Summer reading program participants	800	645	611	620	750
Book collection size	79,137	74,000	68,800	68,800	68,000
AV collection size (DVDs, CDs, .etc)	9,573	8,000	11,000	11,000	14,000
Magazine subscriptions	82	82	81	81	81
Library sponsored-programs	110	90	100	100	110
Building usage	127,240	98,000	120,000	120,000	122,000

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Library Fund**

**PERFORMANCE MEASURES:**

<u>Objective</u>	<u>Efficiency Measure</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Efficient Municipal Gov't	Cost per Circulation	\$ 2.48	\$ 2.46	\$ 2.40	\$ 2.55	\$ 2.58	
Efficient Municipal Gov't	Cost per Material Collection	\$ 7.00	\$ 6.95	\$ 6.95	\$ 5.54	\$ 2.81	
Cost per capita Expenditures per capita	Operating costs	\$ 32.10	\$ 32.10	\$ 32.10	\$ 32.10	\$ 32.10	
	Operating costs	\$ 46.81	\$ 46.18	\$ 44.82	\$ 45.12	\$ 44.58	

**OBJECTIVES ACCOMPLISHED FROM 2015:**

- ✚ Develop 5-Year Strategic Plan for Brown Deer Library with input from staff, community stakeholders and Village Administration-by September (*in progress, report to community in November*)
- ✚ 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 (*not yet completed*)
- ✚ Install 14 new public internet computers without disruption to public service, using laptops to increase capacity-by June (*completed July*)

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- Demonstrate continued alignment with the goals forwarded by the VoBD Comprehensive Plan Vision Statement by ensuring that:
  - Over 75% of surveyed patrons\* will report that access to the library's recreational and educational resources has helped to improve their quality of life
  - More than 50% of computer users\*\* will report increased confidence after working on a resume or applying for a job at the library
  - Over 95% of surveyed patrons\* will report feeling favorably about the library's customer service
  - Collaborations are maintained between the Library, Schools and Education Foundation that result in increased awareness of literacy skills as a key predictor of future educational success

\*Based on the Brown Deer Library bi-annual All-Patron Survey

\*\*Based on the Brown Deer Library annual Impact Survey

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Library Fund**

**BUDGET SUMMARY:**

Approximately \$4000 of revenue was gained in 2015 after the creation of a Rental DVD collection and implementation of a Community Room use fee for selected categories of users. Additionally, \$33,000 of annual revenue is now included due to land lease revenue for the cell phone tower on library property. Fundraising efforts by Friends of the Brown Deer Library and anonymous donors has been consistently strong. These revenue sources appear to be stable over the near term.

Tax Levy funding for library services has been flat since 2008. State Aid revenue from Reciprocal Borrowing is in the 11<sup>th</sup> consecutive year of reduction, down an average of 4.6% each year due to State Aid reductions, declines in circulation of materials, and MCFLS Member Agreement Reciprocal Borrowing allocation percentage reductions.

Costs have been trimmed by reducing staffing levels and print materials expenditures in favor of maintaining public service hours increases started in 2014. Increased hours were hoped to increase circulation to help reverse or slow the Reciprocal Borrowing revenue loss. However circulation continues to be more highly effected by nationwide trends away from library materials use than it is affected by increased access to library materials due to increased hours.

Despite some revenue gains and cost trimming, operational costs continue to rise. Service demands remain steady as the library returns to patron counts similar to pre-2013 hours-cut levels, maintains an intrepid youth programming schedule, and sees computer use and meeting room use increases. These increases are being managed by a standard staffing level in its leanest configuration in 20 years.

Increases are being requested to cover prematurely-reduced expenditure projections in the areas of building maintenance and cleaning, and to boost DVD purchases that have cost offsets from Rental revenue. Increases in staff FTE and compensation are also being sought to reduce the potential for negative service impacts due to too-lean public service scheduling, and begin long-overdue compensation increases to reach regionally competitive pay rates for all staff.

VILLAGE OF BROWN DEER

LIBRARY FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 151 - Library Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
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	6,251	7,118	5,500	6,500	6,500	1,000	18.18
151-000-67-4-10-20	Library-Fines	19,214	20,393	15,000	16,000	16,000	1,000	6.67
151-000-67-4-10-30	Sale of Materials	1,089	719	900	900	900	0	0.00
151-000-67-4-10-40	Lost Material Charges	1,641	1,736	1,500	1,500	1,500	0	0.00
151-000-67-4-10-90	Miscellaneous Charges	500	3,436	2,000	4,000	4,000	2,000	100.00
151-000-73-4-60-10	MCFLS-Reciprocal Borrowing	113,693	108,511	96,852	97,010	86,734	(10,118)	(10.45)
151-000-81-4-00-10	Investment Interest	80	1,596	2,500	2,500	0	(2,500)	(100.00)
151-000-82-4-00-10	Rent Income	0	6,550	33,000	33,000	33,000	0	0.00
151-000-85-4-50-10	Donations - Library	10,190	7,802	8,000	8,000	8,000	0	0.00
TOTAL ESTIMATED REVENUES		538,004	543,207	550,598	554,756	541,980	(8,618)	(1.57)

APPROPRIATIONS

Dept 510-51-92400

151-510-51-5-10-10	Salaries/Wages	290,668	291,541	300,789	300,789	313,035	12,246	4.07
151-510-51-5-15-10	WI Retirement	17,992	18,274	18,008	18,008	18,072	64	0.36
151-510-51-5-15-15	FICA	21,206	21,193	23,011	23,011	23,947	936	4.07
151-510-51-5-15-20	Group Insurance	63,183	57,886	51,527	51,527	52,715	1,188	2.31
151-510-51-5-15-25	Workers Comp Insurance	784	788	0	0	0	0	0.00
151-510-51-5-20-35	Technical Services	5,757	2,605	3,500	3,500	3,100	(400)	(11.43)
151-510-51-5-20-40	Printing Services	5,404	5,829	3,500	4,500	4,500	1,000	28.57
151-510-51-5-24-10	Equipment Maintenance Services	22,403	17,842	20,000	20,000	16,500	(3,500)	(17.50)

151-510-51-5-30-10	Office Supplies, Equip & Exp	8,878	4,098	4,500	4,500	3,700	(800)	(17.78)
151-510-51-5-30-15	Postage & Mailing	398	535	380	300	380	0	0.00
151-510-51-5-30-20	Communications	543	635	300	430	700	400	133.33
151-510-51-5-45-10	Professional Memberships	173	398	500	500	500	0	0.00
151-510-51-5-45-30	Professional Training	495	723	730	700	700	(30)	(4.11)
151-510-51-5-45-40	Mileage Reimbursement	224	578	200	400	400	200	100.00
151-511-51-5-35-40	Collect Repair/Maint/Suppl	2,903	5,276	4,100	3,500	4,100	0	0.00
151-511-51-5-38-10	Periodicals	5,054	8,180	5,500	7,000	3,000	(2,500)	(45.45)
151-511-51-5-38-15	Books	49,756	38,194	42,000	42,000	38,000	(4,000)	(9.52)
151-511-51-5-38-20	Audio/Visual	11,407	15,364	11,000	12,500	11,600	600	5.45
151-511-51-5-38-30	Donation Expenditures	3,931	6,326	8,000	8,000	8,000	0	0.00
151-511-51-5-38-40	Library Programming	1,855	708	750	1,000	1,000	250	33.33
151-512-51-5-22-10	Natural Gas/Electric Service	19,527	20,575	17,000	17,000	17,000	0	0.00
151-512-51-5-22-20	Sewer/Water Services	690	729	600	600	600	0	0.00
151-512-51-5-23-10	Cleaning Services	13,800	16,056	11,500	14,400	14,800	3,300	28.70
151-512-51-5-23-15	Building Maint/Repair Services	4,261	9,226	6,500	10,000	4,431	(2,069)	(31.83)
151-512-51-5-35-10	Building Supplies	1,318	1,482	1,200	1,200	1,200	0	0.00
TOTAL APPROPRIATIONS		552,610	545,041	535,095	545,365	541,980	6,885	1.29
NET OF REVENUES/APPROPRIATIONS - FUND 151		(14,606)	(1,834)	15,503	9,391	0	15,503	(100.00)
BEGINNING FUND BALANCE		81,126	66,521	64,688	64,688	74,079	9,391	14.52
ENDING FUND BALANCE		66,520	64,687	80,191	74,079	74,079	(6,112)	(7.62)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Village Park and Pond Fund**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

Park operations:

- ✚ 17 acres of parkland
- ✚ Maintenance of three soccer and two baseball fields, one basketball court and two children's 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:**

	2012	2013	2014	2015 Est	2016
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Park and Pond Manager	0.22	0.22	0.22	0.22	0.22
Park maintenance	0.23	0.23	0.23	0.23	0.23
Lifeguards	1.25	1.25	1.25	1.25	1.25
Attendants	0.67	0.67	0.67	0.67	0.67
Total	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>	<u>2.37</u>

\*\*\* Staffing levels remain the same from 2015 to 2016.

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Village Park and Pond Fund**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Budget	Budget
Open pond days	67	68	60	72	72
Pavilion rental permits	55	51	55	59	50
Soccer field rentals	16 wks	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14-16 wks	14 wks	14-16 wks	14-16 wks

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2012	2013	2014	2015	2016
Efficient Municipal Gov't	Cost per day open	\$ 1,205.98	\$ 1,284.61	\$ 1,311.82	\$ 1,041.90	\$ 1,176.09
Cost per capita	Operating costs	\$ 7.66	\$ 7.21	\$ 6.50	\$ 6.19	\$ 6.99

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Turf management
- ✚ Installation of new play structure at Fairy Chasm Park
- ✚ Replaced roof on Fairy Chasm Restroom/Storage Facility
- ✚ Completed with the Community Services Department the Village's Park and Open Space Plan.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ 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.
- ✚ Research additional program offerings during pond hours within the facility.

**BUDGET SUMMARY:**

- ✚ Staff will monitor expenditures through 2016 to reduce or eliminate the deficit if possible.

VILLAGE OF BROWN DEER  
VILLAGE PARK & POND FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 152 - Village Park & Pond Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
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	1,520	1,380	1,500	1,300	1,500	0	0.00
152-000-67-4-20-20	Village Park Permits	4,301	4,808	4,785	5,000	5,000	215	4.49
152-000-67-4-20-50	Other Charges	1,045	465	500	165	500	0	0.00
152-000-67-4-34-10	Pond Admissions	14,460	10,970	15,700	15,347	15,700	0	0.00
152-000-67-4-34-20	Pond Memberships	3,109	3,044	5,200	1,918	2,000	(3,200)	(61.54)
152-000-67-4-34-30	Concession Sales	5,627	3,942	7,500	4,940	6,000	(1,500)	(20.00)
152-000-81-4-00-10	Investment Interest	(14)	387	300	45	300	0	0.00
TOTAL ESTIMATED REVENUES		77,548	72,496	82,985	76,215	78,500	(4,485)	(5.40)
APPROPRIATIONS								
Dept 520-52								
152-520-52-5-11-25	Program Salaries-Park & Pond	30,854	29,812	34,000	28,366	34,000	0	0.00
152-520-52-5-15-15	FICA	2,360	2,281	2,601	2,170	2,601	0	0.00
152-520-52-5-22-10	Natural Gas/Electric Service	3,921	3,766	3,800	3,051	3,800	0	0.00
152-520-52-5-22-20	Sewer/Water Services	3,695	3,483	3,500	3,500	3,500	0	0.00
152-520-52-5-35-10	Building Supplies	435	359	600	1,602	600	0	0.00
152-520-52-5-35-40	Equip Repair/Maint Supplies	2,348	330	1,000	750	1,000	0	0.00
152-520-52-5-37-10	Operation Materials	18,570	21,656	20,000	21,000	21,000	1,000	5.00
152-520-52-5-39-70	Program Supplies & Expenses	3,126	3,179	3,500	2,971	3,000	(500)	(14.29)
152-520-52-5-80-10	New/Replace Equipment	7,522	2,658	1,500	769	1,500	0	0.00
152-521-52-5-11-25	Program Salaries-Fairy Chasm	4,891	5,134	4,740	5,213	5,000	260	5.49

VILLAGE OF BROWN DEER  
VILLAGE PARK & POND FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
152-521-52-5-15-15	FICA	374	393	363	399	383	20	5.51
152-521-52-5-22-10	Natural Gas/Electric Service	560	547	400	459	450	50	12.50
152-521-52-5-22-20	Sewer/Water Services	761	832	700	700	700	0	0.00
152-521-52-5-23-20	Turf Maintenance	2,967	1,630	3,145	3,067	3,145	0	0.00
152-521-52-5-35-40	Equip Repair/Maint Supplies	3,153	2,650	4,700	1,000	4,000	(700)	(14.89)
152-521-52-5-80-10	New/Replace Equipment	1,814	0	0	0	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>87,351</b>	<b>78,710</b>	<b>84,549</b>	<b>75,017</b>	<b>84,679</b>	<b>130</b>	<b>0.15</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 152</b>		<b>(9,803)</b>	<b>(6,214)</b>	<b>(1,564)</b>	<b>1,198</b>	<b>(6,179)</b>	<b>4,615</b>	<b>295.08</b>
BEGINNING FUND BALANCE		48,619	38,813	32,600	32,600	33,798	1,198	3.67
<b>ENDING FUND BALANCE</b>		<b>38,816</b>	<b>32,599</b>	<b>31,036</b>	<b>33,798</b>	<b>27,619</b>	<b>(3,417)</b>	<b>(11.01)</b>

**Village of Brown Deer  
2016  
Annual Budget**  
For the Fiscal Year Beginning January 1, 2016

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**Park and Recreation Program Fund**

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

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

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

**SERVICES PROVIDED:**

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

**STAFFING:**

The Park and Program Fund activities are coordinated by the Park and Recreation permanent staff. These administration activities are recorded in the Village's General Fund. 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:

	2012	2013	2014	2015	2016
<u>Activity</u>	<u>Participants</u>	<u>Participants</u>	<u>Participants</u>	<u>Participants</u>	<u>Participants</u>
Adult Sports Leagues:					
Men's Softball Leagu	8 Teams	5 Teams	3 Teams	3 Teams	8 Teams
Women's Softball Le	5 Teams	4 Teams	4 Teams	0 Teams	8 Teams
Volleyball Leagues	6 Teams				

**Village of Brown Deer**  
**2016**  
**Annual Budget**  
For the Fiscal Year Beginning January 1, 2016

**Park and Recreation Program Fund**

Activity	2012 Participants	2013 Participants	2014 Participants	2015 Participants	2015 Est. Participants
Adult Instruction Programs:					
Cardio Toning				103	100-125
Fitness Dance	122	98	111	108	100-150
Golf Lessons	9	8	8	12	10-25
Sheepshead Tourna	22	20	30	25	40
Strong & Fit	63	50	108	135	100-150
Yoga	169	156	164	155	125-200
Zumba	337	221	213	114	100-200
Youth Instruction Programs					
Academy of Dance	23	17	13	12	20-35
Arts and Crafts	low enrollment	29	11	6	20-30
Babysitter Training	10	7	8	12	10-20
Drama	14	7	low enrollment	no longer offered	15-25
Falcon 21 CLC	203	80	160	164	50-100
Kids Ltd.	136	150	95	92	75-100
Mikrosoccer	57	49	50	53	20-40
Summer Playground	77	66	79	75-100117	75-100
T-Ball Instrution	25	27	20	24	15-30
Track and Field	low enrollment	16	low enrollment	no longer offered	0
Volleyball Skills / Te	low enrollment	low enrollment	not offered	no longer offered	0
Youth Soccer Clinic	24	29	28	63	30-40
Youth Sports Club	15	17	12	no longer offered	20-30
Youth Tennis Lessor	40	32	27	37	35-55
Aquatics Programs					
Open Swim	83	91	83	34	75-125
Swim Lessons	448	418	268	305	375-475
Lifeguard Training	4	3	4	0	12
Adult/Youth Programs					
Digital Camera	9	16	9	6	15-30
Senior Programs					
Senior Exercise	148	140	154	152	80-125

**Village of Brown Deer  
2016  
Annual Budget**  
For the Fiscal Year Beginning January 1, 2016

**Park and Recreation Program Fund**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2010	2011	2012	2013	2014	2015
Efficient Municipal Gov't	Cost per adult participant	\$ 124.95	\$ 119.23	\$ 124.34	\$ 126.31	\$ 103.17	\$ 116.73
Efficient Municipal Gov't	Cost per youth participant	\$ 133.68	\$ 128.74	\$ 161.84	\$ 86.28	\$ 95.83	\$ 102.56
Cost per capita	Operating costs	\$ 7.70	\$ 7.40	\$ 8.50	\$ 7.40	\$ 6.79	\$ 7.81

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ 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 2016:**

- ✚ 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 2015 budget is on pace to operate with a surplus \$5388.23.
- ✚ The 2016 budget shows the fund operating with a surplus of \$722.00
- ✚ The 2015 returning staff will receive \$0.25 on their anniversary date.

VILLAGE OF BROWN DEER  
RECREATION PROGRAM FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET		
Fund 153 - Recreation Program Fund								
ESTIMATED REVENUES								
Dept 000-67-PARKS & CULTURE/RECREATION								
153-000-67-4-30-20	Adult Sport Leagues	4,473	4,018	4,000	3,750	3,750	(250)	(6.25)
153-000-67-4-30-25	Adult Instruction	19,305	23,422	24,641	21,758	24,641	0	0.00
153-000-67-4-30-30	Youth Instruction	21,212	25,542	27,828	37,000	37,000	9,172	32.96
153-000-67-4-30-35	Community Programs	4,188	1,164	2,350	0	2,350	0	0.00
153-000-67-4-30-40	Aquatic Program	17,350	12,749	22,185	17,250	17,500	(4,685)	(21.12)
153-000-67-4-30-45	Senior Programs	982	1,884	3,500	2,950	3,500	0	0.00
153-000-67-4-30-50	Other Program Charges	137	15	150	10	150	0	0.00
153-000-73-4-20-70	Other Intergovt'l Revenue	15,291	14,444	16,000	100	10,000	(6,000)	(37.50)
153-000-81-4-00-10	Investment Interest	37	406	300	2,626	300	0	0.00
153-000-82-4-00-30	Fund Raising Programs	6,649	5,225	8,150	0	5,800	(2,350)	(28.83)
153-000-85-4-53-10	Donations - Rec Programs	250	0	250	0	250	0	0.00
153-000-85-4-53-20	Donations - Community Center	27,067	7,511	6,000	0	0	(6,000)	(100.00)
TOTAL ESTIMATED REVENUES		116,941	96,380	116,354	99,944	105,241	(11,113)	(9.55)
APPROPRIATIONS								
Dept 000-35-STATE GRANTS								
153-000-35-5-30-30	Service Fees	412	1,845	2,000	2,150	2,000	0	0.00
153-000-53-5-11-10	Part-time/Temporary	(1,508)	0	0	0	0	0	0.00
153-000-53-5-11-25	Program Salaries-Reg/Bldg Sup	3,638	2,946	7,008	2,000	3,500	(3,508)	(50.06)
153-000-53-5-15-15	FICA	278	225	536	153	268	(268)	(50.00)
153-000-53-5-30-40	Public Notices/Advertising	96	10	1,000	650	1,000	0	0.00
153-000-53-5-39-70	Fund Raising Supplies & Exp	7,874	5,096	7,740	5,660	5,660	(2,080)	(26.87)

VILLAGE OF BROWN DEER  
RECREATION PROGRAM FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
153-000-53-5-39-75	Miscellaneous Supplies & Expen	1,025	154	0	500	500	500	0.00
153-541-53-5-11-25	Program Salaries-Adult Sport	2,467	2,576	3,412	1,978	2,500	(912)	(26.73)
153-541-53-5-15-15	FICA	189	197	261	152	191	(70)	(26.82)
153-541-53-5-39-70	Program Supplies & Expenses	989	880	1,725	125	750	(975)	(56.52)
153-542-53-5-11-25	Program Salaries-Adult Inst	12,573	13,952	16,792	14,808	16,792	0	0.00
153-542-53-5-15-15	FICA	960	1,063	1,252	1,133	1,252	0	0.00
153-542-53-5-39-70	Program Supplies & Expenses	1,674	880	285	285	285	0	0.00
153-543-53-5-11-25	Program Salaries-Youth Inst	32,239	27,528	34,702	33,790	34,702	0	0.00
153-543-53-5-15-15	FICA	2,476	2,081	2,415	2,585	2,415	0	0.00
153-543-53-5-38-30	Donation Expenditures	277	0	0	0	0	0	0.00
153-543-53-5-39-70	Program Supplies & Expenses	7,075	8,416	5,624	7,650	7,725	2,101	37.36
153-544-53-5-11-25	Program Salaries-Comm Prog	1,280	1,277	1,728	0	0	(1,728)	(100.00)
153-544-53-5-15-15	FICA	98	98	132	0	0	(132)	(100.00)
153-544-53-5-39-70	Program Supplies & Expenses	1,467	95	300	0	0	(300)	(100.00)
153-545-53-5-11-25	Program Salaries-Aquatic	11,223	9,645	16,395	13,031	16,395	0	0.00
153-545-53-5-15-15	FICA	859	738	1,251	997	1,251	0	0.00
153-545-53-5-39-70	Program Supplies & Expenses	1,822	363	1,080	1,350	1,350	270	25.00
153-546-53-5-11-25	Program Salaries-Senior	0	0	3,608	2,574	3,608	0	0.00
153-546-53-5-15-15	FICA	0	0	278	197	275	(3)	(1.08)
153-546-53-5-39-70	Program Supplies & Expenses	78	2,163	2,100	2,789	2,100	0	0.00
153-547-53-5-11-25	Program Salaries - Comm Ctr	0	1,668	1,200	0	0	(1,200)	(100.00)
153-547-53-5-15-15	FICA	0	128	92	0	0	(92)	(100.00)
153-547-53-5-39-70	Program Supplies & Expenses	5,542	5,513	1,000	0	0	(1,000)	(100.00)
153-547-53-5-39-75	Miscellaneous Supplies & Expen	3,594	0	0	0	0	0	0.00
153-547-53-5-80-10	New/Replace Equipment	17,325	106	0	0	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>116,022</b>	<b>89,643</b>	<b>113,916</b>	<b>94,557</b>	<b>104,519</b>	<b>(9,397)</b>	<b>(8.25)</b>

VILLAGE OF BROWN DEER  
RECREATION PROGRAM FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 153		919	6,737	2,438	5,387	722	1,716	(70.39)
BEGINNING FUND BALANCE		45,062	45,982	52,717	52,717	58,104	5,387	10.22
ENDING FUND BALANCE		45,981	52,719	55,155	58,104	58,826	3,671	6.66

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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

**PROGRAM MANAGER:** Park and Recreation Director

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

- ✚ Parade event for local businesses and organizations
- ✚ Fireworks display
- ✚ Bingo tent
- ✚ Children's games
- ✚ 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:**

	2012	2013	2014	2015	2016
Activity	Actual	Actual	Actual	Actual	Budget
Raffle tickets sold	2334	1707	2170	2225	2700
Fireworks duration	30 Min	30 Min	29 Min	28 Min	30 Min
Parade units	59	57	47	48	55
Volunteers participating	75	68	80	58	65

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014	2015
Cost per capita	Operating costs	\$ 3.03	\$ 3.16	\$ 2.92	\$ 2.79	2.53

**OBJECTIVES ACCOMPLISHED IN 2015:**

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

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ 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 2016 show a \$1,000 increase to the fireworks show. Budget also shows a negative balance in the net revenues for the event. The Park and Recreation Department will work with the 4<sup>th</sup> of July Committee and other Village Staff to close the gap in the negative balance of the Celebration. Committee ultimate goal is to operate the event on an annual basis with a zero or positive balance at the end of the Celebration.

VILLAGE OF BROWN DEER  
4TH OF JULY FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 154 - 4th of July Fund								
ESTIMATED REVENUES								
Dept 000-67-PARKS & CULTURE/RECREATION								
154-000-67-4-41-10	4th of July Sales	7,372	7,398	8,000	7,365	8,000	0	0.00
154-000-67-4-41-20	Raffle Ticket Sales	1,707	2,170	2,500	2,225	2,250	(250)	(10.00)
154-000-67-4-41-30	Bingo Card Sales	0	1,273	1,300	1,375	1,400	100	7.69
154-000-81-4-00-10	Investment Interest	12	190	0	67	200	200	0.00
154-000-82-4-00-50	Miscellaneous Revenue	0	0	450	0	550	100	22.22
154-000-85-4-54-10	Donations - 4th of July	29,429	28,150	29,000	21,144	20,500	(8,500)	(29.31)
TOTAL ESTIMATED REVENUES		38,520	39,181	41,250	32,176	32,900	(8,350)	(20.24)
APPROPRIATIONS								
Dept 000-53								
154-000-53-5-11-25	Program Salaries-4th of July	0	0	923	0	923	0	0.00
154-000-53-5-15-15	FICA	0	0	77	0	77	0	0.00
154-000-53-5-20-40	Printing Services	2,734	2,347	2,500	2,824	2,500	0	0.00
154-000-53-5-39-70	Program Supplies & Expenses	7,889	7,218	9,000	7,578	8,250	(750)	(8.33)
154-000-53-5-40-10	Fireworks	16,000	16,000	16,000	12,500	13,500	(2,500)	(15.63)
154-000-53-5-40-15	Parade & Awards	5,208	5,023	6,200	4,080	6,200	0	0.00
154-000-53-5-40-20	Entertainment	1,485	1,193	1,700	1,730	1,750	50	2.94
154-000-53-5-40-25	Raffle Supplies & Expenses	625	625	640	615	625	(15)	(2.34)
154-000-53-5-40-30	Bingo Supplies & Expenses	0	461	0	563	575	575	0.00
154-000-53-5-40-50	Misc/Transfer to Reserves	0	0	0	0	800	800	0.00
154-000-53-5-51-50	Insurance Expense	1,479	944	1,500	777	0	(1,500)	(100.00)
TOTAL APPROPRIATIONS		35,420	33,811	38,540	30,667	35,200	(3,340)	(8.67)

NET OF REVENUES/APPROPRIATIONS - FUND 154	3,100	5,370	2,710	1,509	(2,300)	5,010	(184.87)
BEGINNING FUND BALANCE	23,615	26,715	32,086	32,086	33,595	1,509	4.70
ENDING FUND BALANCE	26,715	32,085	34,796	33,595	31,295	(3,501)	(10.06)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Street Lighting – Special Assessment Funds**

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

**PROGRAM DESCRIPTION:**

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

All Special Assessment Funds have developed fund balance reserves. These reserve funds are intended to be utilized when street light poles need to be replaced or substantial upgrades to equipment need to be made. The Village's Fund Balance Policy states that the fund balance should be equal to the current replacement cost of the street lighting systems. Given that directive, the 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 2016 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  
2016 BUDGET**

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>ESTIMATED REVENUES</b>								
	Street Lighting	38,553	36,644	34,989	35,993	42,200	7,211	0
	Investment Interest	190	1,429	650	650	650	0	0
	Miscellaneous Revenue	0	0	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>38,743</b>	<b>38,073</b>	<b>35,639</b>	<b>36,643</b>	<b>42,850</b>	<b>7,211</b>	<b>0</b>
<b>APPROPRIATIONS</b>								
	Natural Gas/Electric Service	21,065	20,547	22,123	22,123	22,300	177	0
	Street Lighting Maint Services	7,316	(188)	9,864	10,836	11,800	1,936	0
	Administration Services	3,000	3,000	3,000	3,000	3,000	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>31,381</b>	<b>23,359</b>	<b>34,987</b>	<b>35,959</b>	<b>37,100</b>	<b>2,113</b>	<b>0</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>7,362</b>	<b>14,714</b>	<b>652</b>	<b>684</b>	<b>5,750</b>	<b>5,098</b>	<b>8</b>
BEGINNING FUND BALANCE		175,982	183,344	197,230	197,230	197,914	684	0
ENDING FUND BALANCE		183,344	197,230	197,882	197,914	203,664	5,782	0

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 170 - BD Business Park Street Light Fund</b>								
<b>ESTIMATED REVENUES</b>								
170-000-24-4-00-10	Street Lighting	4,755	6,722	5,376	5,376	7,000	1,624	30.21
170-000-81-4-00-10	Investment Interest	40	290	100	100	100	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,795</b>	<b>7,012</b>	<b>5,476</b>	<b>5,476</b>	<b>7,100</b>	<b>1,624</b>	<b>29.66</b>
<b>APPROPRIATIONS</b>								
170-000-34-5-22-10	Natural Gas/Electric Service	2,950	3,155	3,148	3,148	3,150	2	0.06
170-000-34-5-23-30	Street Lighting Maint Services	2,083	0	1,728	3,000	3,000	1,272	73.61
170-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>5,533</b>	<b>3,655</b>	<b>5,376</b>	<b>6,648</b>	<b>6,650</b>	<b>1,274</b>	<b>23.70</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 170</b>		<b>(738)</b>	<b>3,357</b>	<b>100</b>	<b>(1,172)</b>	<b>450</b>	<b>(350)</b>	<b>350.00</b>
BEGINNING FUND BALANCE		37,867	37,129	40,485	40,485	39,313	(1,172)	(2.89)
ENDING FUND BALANCE		37,129	40,486	40,585	39,313	39,763	(822)	(2.03)

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 171 - Kildeer Court Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
171-000-24-4-00-10	Street Lighting	3,528	3,710	3,057	3,057	4,000	943	30.85
171-000-81-4-00-10	Investment Interest	63	429	150	150	150	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,591</b>	<b>4,139</b>	<b>3,207</b>	<b>3,207</b>	<b>4,150</b>	<b>943</b>	<b>29.40</b>
<b>APPROPRIATIONS</b>								
171-000-34-5-22-10	Natural Gas/Electric Service	823	791	1,728	1,728	1,750	22	1.27
171-000-34-5-23-30	Street Lighting Maint Services	609	0	829	529	1,000	171	20.63
171-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>1,932</b>	<b>1,291</b>	<b>3,057</b>	<b>2,757</b>	<b>3,250</b>	<b>193</b>	<b>6.31</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 171</b>		<b>1,659</b>	<b>2,848</b>	<b>150</b>	<b>450</b>	<b>900</b>	<b>(750)</b>	<b>500.00</b>
<b>BEGINNING FUND BALANCE</b>		<b>57,461</b>	<b>59,119</b>	<b>61,968</b>	<b>61,968</b>	<b>62,418</b>	<b>450</b>	<b>0.73</b>
<b>ENDING FUND BALANCE</b>		<b>59,120</b>	<b>61,967</b>	<b>62,118</b>	<b>62,418</b>	<b>63,318</b>	<b>1,200</b>	<b>1.93</b>

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 172 - Opus North Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
172-000-24-4-00-10	Street Lighting	3,374	3,178	3,209	4,213	4,000	791	24.65
172-000-81-4-00-10	Investment Interest	29	201	100	100	100	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,403</b>	<b>3,379</b>	<b>3,309</b>	<b>4,313</b>	<b>4,100</b>	<b>791</b>	<b>23.90</b>
<b>APPROPRIATIONS</b>								
172-000-34-5-22-10	Natural Gas/Electric Service	2,543	1,485	1,481	1,481	1,500	19	1.28
172-000-34-5-23-30	Street Lighting Maint Services	448	0	1,228	1,228	1,300	72	5.86
172-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>3,491</b>	<b>1,985</b>	<b>3,209</b>	<b>3,209</b>	<b>3,300</b>	<b>91</b>	<b>2.84</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 172</b>		<b>(88)</b>	<b>1,394</b>	<b>100</b>	<b>1,104</b>	<b>800</b>	<b>(700)</b>	<b>700.00</b>
BEGINNING FUND BALANCE		27,705	27,616	29,010	29,010	30,114	1,104	3.81
ENDING FUND BALANCE		27,617	29,010	29,110	30,114	30,914	1,804	6.20

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 173 - Park Plaza Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
173-000-24-4-00-10	Street Lighting	20,764	16,157	16,827	16,827	20,000	3,173	18.86
173-000-81-4-00-10	Investment Interest	12	178	100	100	100	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>20,776</b>	<b>16,335</b>	<b>16,927</b>	<b>16,927</b>	<b>20,100</b>	<b>3,173</b>	<b>18.75</b>
<b>APPROPRIATIONS</b>								
173-000-34-5-22-10	Natural Gas/Electric Service	11,654	12,738	12,588	12,588	12,600	12	0.10
173-000-34-5-23-30	Street Lighting Maint Services	3,036	(188)	3,737	3,737	4,000	263	7.04
173-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>15,190</b>	<b>13,050</b>	<b>16,825</b>	<b>16,825</b>	<b>17,100</b>	<b>275</b>	<b>1.63</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 173</b>		<b>5,586</b>	<b>3,285</b>	<b>102</b>	<b>102</b>	<b>3,000</b>	<b>(2,898)</b>	<b>2,841.18</b>
<b>BEGINNING FUND BALANCE</b>		<b>10,454</b>	<b>16,040</b>	<b>19,325</b>	<b>19,325</b>	<b>19,427</b>	<b>102</b>	<b>0.53</b>
<b>ENDING FUND BALANCE</b>		<b>16,040</b>	<b>19,325</b>	<b>19,427</b>	<b>19,427</b>	<b>22,427</b>	<b>3,000</b>	<b>15.44</b>

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 174 - North Arbon Drive Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
174-000-24-4-00-10	Street Lighting	3,678	4,033	3,994	3,994	4,200	206	5.16
174-000-81-4-00-10	Investment Interest	34	237	100	100	100	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,712</b>	<b>4,270</b>	<b>4,094</b>	<b>4,094</b>	<b>4,300</b>	<b>206</b>	<b>5.03</b>
<b>APPROPRIATIONS</b>								
174-000-34-5-22-10	Natural Gas/Electric Service	2,190	2,286	2,266	2,266	2,300	34	1.50
174-000-34-5-23-30	Street Lighting Maint Services	448	0	1,228	1,228	1,300	72	5.86
174-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>3,138</b>	<b>2,786</b>	<b>3,994</b>	<b>3,994</b>	<b>4,100</b>	<b>106</b>	<b>2.65</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 174</b>		<b>574</b>	<b>1,484</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>(100)</b>	<b>100.00</b>
BEGINNING FUND BALANCE		31,220	31,795	33,279	33,279	33,379	100	0.30
ENDING FUND BALANCE		31,794	33,279	33,379	33,379	33,579	200	0.60

VILLAGE OF BROWN DEER  
STREET LIGHTING FUNDS  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
<b>Fund 175 - BD Corporate Park Street Lighting Fund</b>								
<b>ESTIMATED REVENUES</b>								
175-000-24-4-00-10	Street Lighting	2,454	2,844	2,526	2,526	3,000	474	18.76
175-000-81-4-00-10	Investment Interest	12	94	100	100	100	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,466</b>	<b>2,938</b>	<b>2,626</b>	<b>2,626</b>	<b>3,100</b>	<b>474</b>	<b>18.05</b>
<b>APPROPRIATIONS</b>								
175-000-34-5-22-10	Natural Gas/Electric Service	905	920	912	912	1,000	88	9.65
175-000-34-5-23-30	Street Lighting Maint Services	692	0	1,114	1,114	1,200	86	7.72
175-000-34-5-26-75	Administration Services	500	500	500	500	500	0	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>2,097</b>	<b>1,420</b>	<b>2,526</b>	<b>2,526</b>	<b>2,700</b>	<b>174</b>	<b>6.89</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 175</b>		<b>369</b>	<b>1,518</b>	<b>100</b>	<b>100</b>	<b>400</b>	<b>(300)</b>	<b>300.00</b>
<b>BEGINNING FUND BALANCE</b>		<b>11,275</b>	<b>11,645</b>	<b>13,163</b>	<b>13,163</b>	<b>13,263</b>	<b>100</b>	<b>0.76</b>
<b>ENDING FUND BALANCE</b>		<b>11,644</b>	<b>13,163</b>	<b>13,263</b>	<b>13,263</b>	<b>13,663</b>	<b>400</b>	<b>3.02</b>

**Village of Brown Deer  
2016  
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**Strehlow Donation Fund**

**PROGRAM MANAGER:** Treasurer/Comptroller

**PROGRAM DESCRIPTION:**

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

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  
STREHLOW DONATION FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 180 - Strehlow Donation Fund								
ESTIMATED REVENUES								
Dept 000-85-DONATIONS								
180-000-85-4-10-10	Donation Revenue Park & Rec	20,414	0	0	0	0	0	0.00
180-000-85-4-20-10	Donation Revenue Library	20,414	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		40,828	0	0	0	0	0	0.00
APPROPRIATIONS								
Dept 000-51-DUE FROM OTHER FUNDS								
180-000-51-5-39-11	Donation Expense Library	2,669	3,267	0	3,000	3,000	3,000	0.00
Totals for dept 000-51-DUE FROM OTHER FUNDS		2,669	3,267	0	3,000	3,000	3,000	0.00
Dept 000-52								
180-000-52-5-39-10	Donation Expense Park & Rec	3,533	1,090	0	3,000	3,000	3,000	0.00
Totals for dept 000-52-		3,533	1,090	0	3,000	3,000	3,000	0.00
TOTAL APPROPRIATIONS		6,202	4,357	0	6,000	6,000	6,000	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 180		34,626	(4,357)	0	(6,000)	(6,000)	6,000	0.00
BEGINNING FUND BALANCE		65,110	99,735	95,378	95,378	89,378	(6,000)	(6.29)
ENDING FUND BALANCE		99,736	95,378	95,378	89,378	83,378	(12,000)	(12.58)

**Village of Brown Deer  
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**Farmer's Market**

**PROGRAM MANAGER:** Assistant Village Manager

**PROGRAM DESCRIPTION:**

The Brown Deer Farmer's Market was given to the Village of Brown Deer in 2014 by Lois Dolan's family with a donation of \$13,272. Lois Dolan had been organizing the farmer's market since the late 90's and after her passing; the Dolan family requested the village continue the Farmer's Market to provide healthy food to the residents of Brown Deer. The market is to provide an outlet for local farmers, farm products, and other consciously, locally-created foods. Through the market our community can learn about seasonality and sustainable farming practices by getting to know the people who grow their food. The Market aims to empower the consumer through education and awareness, helping the community make active decisions towards the betterment of their personal health, that of their families, and the planet as a whole.

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✦ To connect local farmers with consumers
- ✦ To educate and bring awareness to residents
- ✦ To foster community nutritional development
- ✦ Serve as a small business incubator for local farms, artisans & food producers

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✦ To connect local farmers with consumers
- ✦ To foster community nutritional development
- ✦ To determine a permanent site for the Brown Deer Farmer's Market
- ✦ Increase volunteerism throughout the farmers market activities
- ✦ Further educate children within the village on nutrition and safe eating habits

**BUDGET SUMMARY:**

- ✦ The revenue is about even with last year with opening up the option to weekly vendors since there was a decrease in vendor activity.
- ✦ The Office Expenses increase due to obtaining special event insurance.
- ✦ The Program Expenses decreased this year due to a change and reallocation of special event activities.

VILLAGE OF BROWN DEER  
FARMER'S MARKET  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
<b>Fund 185 - BROWN DEER FARMERS MARKET</b>								
<b>ESTIMATED REVENUES</b>								
Dept 000-65								
185-000-65-4-20-50	Stall Rental Fee	0	5,685	0	5,205	5,000	5,000	0.00
Totals for dept 000-65-		0	5,685	0	5,205	5,000	5,000	0.00
Dept 000-85-DONATIONS								
185-000-85-4-10-10	Donation Revenue	0	13,273	0	0	0	0	0.00
Totals for dept 000-85-DONATIONS		0	13,273	0	0	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>18,958</b>	<b>0</b>	<b>5,205</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00</b>
<b>APPROPRIATIONS</b>								
Dept 000-41-LICENSES & PERMITS								
185-000-41-5-30-10	Office Supplies, Equip & Exp	0	495	0	941	1,000	1,000	0.00
185-000-41-5-30-40	Advertising	0	2,528	0	2,211	2,500	2,500	0.00
185-000-41-5-39-70	Program Supplies & Expenses	0	1,099	0	1,061	500	500	0.00
Totals for dept 000-41-LICENSES & PERMITS		0	4,122	0	4,213	4,000	4,000	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>4,122</b>	<b>0</b>	<b>4,213</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 185</b>		<b>0</b>	<b>14,836</b>	<b>0</b>	<b>992</b>	<b>1,000</b>	<b>(1,000)</b>	<b>0.00</b>
<b>BEGINNING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>14,835</b>	<b>14,835</b>	<b>15,827</b>	<b>992</b>	<b>6.69</b>
<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>14,836</b>	<b>14,835</b>	<b>15,827</b>	<b>16,827</b>	<b>1,992</b>	<b>13.43</b>

**Village of Brown Deer  
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**Special Events**

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

**PROGRAM DESCRIPTION:**

Special events include both the annual Eat & Greet and the Vibes Concerts.

The Eat & Greet started in 2014 with the ribbon cutting of the newly landscaped Original Village and has been a continuous success within the community. This event provides live entertainment, local food & artisans, and community partners to gather and celebrate the uniqueness of the village.

Five times a year during the summer on Wednesday evenings, the community gets together in Village Park to listen to a variety of live music in an event called the Community Vibes Concert Series. This is a free event and provides beverages and food stands from local vendors. All of these events are supported by local businesses and foundations. They also include the support of multiple departments to provide top services and enjoyment for our residents.

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Increased advertising to heighten community knowledge of events
- ✚ Included new entertainment and artisans to each event.
- ✚ Maintained smooth transitions between set-up, entertainment, and take-down.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Maintain community awareness of community events.
- ✚ Provide creativity and new ideas to make each event a unique experience.

**BUDGET SUMMARY:**

- ✚ Costs were covered by donations with a roll over total a little over \$1,000 to use next year.
- ✚ Band costs were increased from last year to increase the variety & quality of entertainment.
- ✚ Advertising cost were relatively low compared to last year.

VILLAGE OF BROWN DEER  
SPECIAL EVENTS FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 186 - SPECIAL EVENT FUND								
ESTIMATED REVENUES								
Dept 000-65								
186-000-65-4-20-50	Stall Rental Fee	0	0	0	495	700	700	0.00
186-000-85-4-10-10	Donations - Vibes	0	4,804	0	5,625	5,625	5,625	0.00
186-000-85-4-20-10	Donations - Eat & Greet	0	0	0	3,675	3,675	3,675	0.00
Totals for dept 000-85-DONATIONS		0	4,804	0	9,300	9,300	9,300	0.00
TOTAL ESTIMATED REVENUES		0	4,804	0	9,795	10,000	10,000	0.00
APPROPRIATIONS								
Dept 000-53								
186-000-53-5-20-40	Printing Services - Vibes	0	148	0	0	650	650	0.00
186-000-53-5-30-40	Advertising - Vibes	0	102	0	110	300	300	0.00
186-000-53-5-39-70	Program Supplies & Expenses - Vibes	0	470	0	500	500	500	0.00
186-000-53-5-40-20	Entertainment - Vibes	0	1,600	0	5,821	5,900	5,900	0.00
186-000-54-5-30-40	Advertising - Eat & Greet	0	0	0	165	300	300	0.00
186-000-54-5-39-70	Program Supplies & Expenses - Eat & Gree	0	0	0	1,786	1,500	1,500	0.00
186-000-54-5-40-20	Entertainment - Eat & Greet	0	0	0	550	2,000	2,000	0.00
TOTAL APPROPRIATIONS		0	2,320	0	8,932	11,150	11,150	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 186		0	2,484	0	863	(1,150)	1,150	0.00
BEGINNING FUND BALANCE		0	0	2,485	2,485	3,348	863	34.73
ENDING FUND BALANCE		0	2,484	2,485	3,348	2,198	(287)	(11.55)

**Village of Brown Deer  
2016  
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**Public Safety**

**PROGRAM MANAGER:** Treasurer/Comptroller

**PROGRAM DESCRIPTION:**

The Village acknowledges that Rogers Memorial Hospital is a tax-exempt organization that owns and operates in-patient behavioral health hospitals as well as clinics and related facilities for the delivery of mental health services.

The Village of Brown Deer Police Department, shall provide response and call services for matters including 911 responses, assault, Chapter 51, conveyance, disorderly conduct, juvenile complaints, missing person, requests for assistance, run away, suspicious activities, sex offenses, thefts, trouble calls, vandalism, or similar matters consistent with the provision of protective services within the Village of Brown Deer.

VILLAGE OF BROWN DEER  
PUBLIC SAFETY FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 187 - PUBLIC SAFETY								
ESTIMATED REVENUES								
Dept 210-21-POLICE DEPARTMENT								
187-210-21-4-62-10	PUBLIC SAFETY	0	0	0	73,333	110,000	110,000	0.00
Totals for dept 210-21-POLICE DEPARTMENT		0	0	0	73,333	110,000	110,000	0.00
TOTAL ESTIMATED REVENUES		0	0	0	73,333	110,000	110,000	0.00
APPROPRIATIONS								
Dept 210-21-POLICE DEPARTMENT								
187-210-21-5-10-10	Salaries/Wages	0	0	0	48,131	73,460	73,460	0.00
187-210-21-5-15-10	WI Retirement	0	0	0	4,524	6,905	6,905	0.00
187-210-21-5-15-15	FICA	0	0	0	3,682	5,620	5,620	0.00
187-210-21-5-15-20	Group Insurance	0	0	0	12,545	18,821	18,821	0.00
Totals for dept 210-21-POLICE DEPARTMENT		0	0	0	68,882	104,806	104,806	0.00
TOTAL APPROPRIATIONS		0	0	0	68,882	104,806	104,806	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 187		0	0	0	4,451	5,194	(5,194)	0.00
BEGINNING FUND BALANCE		0	0	0	0	4,451	4,451	0.00
ENDING FUND BALANCE		0	0	0	4,451	9,645	9,645	0.00

DEBT  
SERVICE  
FUND

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Debt Service Fund**

**PROGRAM MANAGER:** Village Manager

**PROGRAM DESCRIPTION:**

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

- ✚ Overall Debt Service Fund Budget 2016
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2015 and 2016 payments and ending balances by funding source (Tax Levy, Water, Sanitary Sewer, Storm Water or Tax Incremental Financing District).
- ✚ Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source, financed by the Debt Service Fund, or Utilities.
- ✚ Debt Repayment Schedules – By Debt Issue – TIF Debt Issues: shows the repayment schedule for each TIF related borrowing.

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

**General Obligation Promissory Notes – 2006**

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

**General Obligation Capital Improvement Bonds – 2006**

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

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

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

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

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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Debt Service Fund**

**General Obligation Corporate Purpose Bonds – 2008**

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

**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.

**Taxable General Obligation Promissory Notes – 2015**

These bonds were used for public purposes, including financing land assembly and real estate acquisition in the Village's Tax Incremental District Number 2.

VILLAGE OF BROWN DEER  
DEBT SERVICE FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 210 - Debt Service Fund								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
210-000-11-4-00-10	General Property Taxes	834,181	813,655	815,842	815,842	868,347	52,505	6.44
Totals for dept 000-11-TAXES		834,181	813,655	815,842	815,842	868,347	52,505	6.44
Dept 000-81-INTEREST INCOME								
210-000-81-4-00-10	Investment Interest	577	717	500	500	500	0	0.00
Totals for dept 000-81-INTEREST INCOME		577	717	500	500	500	0	0.00
TOTAL ESTIMATED REVENUES		834,758	814,372	816,342	816,342	868,847	52,505	6.43
APPROPRIATIONS								
Dept 000-81-INTEREST INCOME								
210-000-81-5-06-20	Principal - 2006 GO Bonds	25,000	30,000	30,000	30,000	30,000	0	0.00
210-000-81-5-06-30	Principal - 2006 GO Prom Notes	165,000	170,000	180,000	180,000	185,000	5,000	2.78
210-000-81-5-08-10	Principal - 2008 Taxable Refun	155,000	0	0	0	0	0	0.00
210-000-81-5-09-10	PRINCIPAL - 2009 GO Ref Bonds	75,620	84,157	0	0	0	0	0.00
210-000-81-5-10-10	Principal - 2010 GO Bonds	44,370	71,261	73,950	73,950	75,294	1,344	1.82
210-000-81-5-10-11	Principal - 2011 Taxable Refun	50,000	50,000	55,000	55,000	55,000	0	0.00
210-000-81-5-10-12	Principal - 2011 GO Corp Purp	0	50,000	80,000	80,000	80,000	0	0.00
210-000-81-5-10-13	Principal-2011 State Trust Fund Loan	64,764	68,497	70,723	70,723	73,015	2,292	3.24
210-000-81-5-10-14	Principal-2012 GO Refunding Bonds	97,237	99,448	99,448	99,448	103,868	4,420	4.44
210-000-81-5-10-15	Principal - 2012 State Trust Fund Loan	35,600	36,412	91,634	91,634	92,822	1,188	1.30
Totals for dept 000-81-INTEREST INCOME		712,591	659,775	680,755	680,755	694,999	14,244	2.09

VILLAGE OF BROWN DEER  
DEBT SERVICE FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Dept 000-82-MISCELLANEOUS REVENUE								
210-000-82-5-06-20	Interest - 2006 GO Bonds	12,170	11,069	9,870	9,870	8,670	(1,200)	(12.16)
210-000-82-5-06-30	Interest - 2006 GO Prom Notes	23,465	17,100	10,450	10,450	10,450	0	0.00
210-000-82-5-08-10	Interest - 2008 Taxable Refund	3,410	0	0	0	0	0	0.00
210-000-82-5-09-10	INTEREST - 2009 GO Ref Bonds	3,049	1,052	0	0	0	0	0.00
210-000-82-5-10-10	Interest - 2010 GO Bonds	63,065	61,623	59,532	59,532	57,068	(2,464)	(4.14)
210-000-82-5-10-11	Interest - 2011 Taxable Refund	19,560	18,660	17,385	17,385	15,735	(1,650)	(9.49)
210-000-82-5-10-12	Interest - 2011 GO Corp Purpos	15,279	14,779	13,378	13,378	11,622	(1,756)	(13.13)
210-000-82-5-10-13	Interest-2011 State Trust Fund Loan	10,630	6,898	4,672	4,672	2,380	(2,292)	(49.06)
210-000-82-5-10-14	Interest-2012 GO Refunding Bonds	7,028	5,061	3,072	3,072	1,039	(2,033)	(66.18)
210-000-82-5-10-15	Interest - 2012 State Trust Fund Loan	1,217	6,638	5,728	5,728	3,446	(2,282)	(39.84)
210-000-82-5-10-16	Interest - 2012 GO Corp Bonds	9,319	11,000	11,000	11,000	11,000	0	0.00
210-000-82-5-10-17	Interest - 2014 GO Bonds	0	0	0	48,186	51,938	51,938	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		168,192	153,880	135,087	183,273	173,348	38,261	28.32
TOTAL APPROPRIATIONS		880,783	813,655	815,842	864,028	868,347	52,505	6.44
NET OF REVENUES/APPROPRIATIONS - FUND 210		(46,025)	717	500	(47,686)	500	0	0.00
BEGINNING FUND BALANCE		104,491	58,465	59,182	59,182	11,496	0	0.00
ENDING FUND BALANCE		58,466	59,182	59,682	11,496	11,996	0	0.00

**VILLAGE OF BROWN**  
**LIST OF OUTSTANDING DEBT**  
**12/31/2016**

Name of Debt	Issue Date	Original Amount	Funding Source	2016 Payment		Balance 12/31/2016
				Principal	Interest	
<b>Water/Sewer/Storm/Village Bonds and Notes</b>						
GO Promissory Notes	4/1/2006	1,300,000	Tax Levy	185,000	3,515	-
GO Corporate Purpose Bonds		545,000	Water	35,000	10,990	255,000
GO Corporate Purpose Bonds		675,000	Sewer	45,000	13,410	310,000
GO Corporate Purpose Bonds		800,000	Storm	55,000	16,035	370,000
GO Corporate Purpose Bonds		415,000	Tax Levy	30,000	8,670	200,000
<b>Total</b>	<b>4/1/2006</b>	<b>2,435,000</b>	<b>Total</b>	<b>165,000</b>	<b>49,105</b>	<b>1,135,000</b>
GO Corporate Purpose Bonds		371,250	Water	23,100	8,258	204,600
GO Corporate Purpose Bonds		337,500	Sewer	21,000	7,508	186,000
GO Corporate Purpose Bonds		416,250	Storm	25,900	9,259	229,400
<b>Total</b>	<b>4/3/2008</b>	<b>1,125,000</b>	<b>Total</b>	<b>70,000</b>	<b>25,025</b>	<b>620,000</b>
GO Corporate Purpose Bonds		1,440,000	Tax Levy	75,294	57,068	1,132,100
GO Corporate Purpose Bonds		3,915,000	TIF #4	204,706	155,157	3,077,900
<b>Total</b>	<b>4/5/2010</b>	<b>5,355,000</b>	<b>Total</b>	<b>280,000</b>	<b>212,225</b>	<b>4,210,000</b>
GO Corp Refunding	5/9/2011	625,000	Tax Levy	55,000	15,735	375,000
GO Promissory Notes		610,000	Water	25,000	12,578	485,000
GO Promissory Notes		190,000	Sewer	10,000	3,918	150,000
GO Promissory Notes		630,000	Tax Levy	80,000	11,622	420,000
<b>Total</b>	<b>12/12/2011</b>	<b>1,430,000</b>	<b>Total</b>	<b>115,000</b>	<b>28,118</b>	<b>1,055,000</b>
GO Refunding Bonds		400,000	Tax Levy	103,868	1,039	(1)
GO Refunding Bonds		505,000	Storm	131,132	1,311	1
<b>Total</b>	<b>4/23/2012</b>	<b>905,000</b>	<b>Total</b>	<b>235,000</b>	<b>2,350</b>	<b>-</b>
GO Promissory Notes		510,000	Water	20,000	9,418	430,000
GO Promissory Notes		305,000	Sewer	15,000	5,591	255,000
GO Promissory Notes		550,000	Tax Levy	-	11,000	550,000
<b>Total</b>	<b>11/26/2012</b>	<b>1,365,000</b>	<b>Total</b>	<b>35,000</b>	<b>26,009</b>	<b>1,235,000</b>
GO Corp Bonds		300,000	Water	15,000	7,125	270,000
GO Corp Bonds		1,950,000	Storm	110,000	45,319	1,725,000

Name of Debt	Issue Date	Original Amount	Funding Source	2016 Payment		Balance 12/31/2016
				Principal	Interest	
GO Corp Bonds		125,000	Sewer	5,000	2,938	115,000
GO Corp Bonds		2,025,000	Levy	-	51,938	2,025,000
<b>Total</b>	<b>10/27/2014</b>	<b>4,400,000</b>	<b>Total</b>	<b>130,000</b>	<b>107,319</b>	<b>4,135,000</b>

**State Trust Fund Loans:**

State Trust Fund Loan	12/20/2011	277,000	Tax Levy	73,015	2,380	-
State Trust Fund Loan	11/26/2012	301,122	Tax Levy	92,822	5,728	44,654

**Tax Incremental Financing District Debt:**

Taxable GO Bonds		1,775,000	TIF #2	130,000	3,575	-
Taxable GO Bonds		3,805,000	TIF #3	190,000	5,225	-
<b>Total</b>	<b>9/29/2006</b>	<b>5,580,000</b>	<b>Total</b>	<b>320,000</b>	<b>8,800</b>	<b>-</b>

Taxable GO Comm Devel Bond	5/7/2007	3,355,000	TIF #2	250,000	106,285	1,825,000
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GO Refunding Bonds		1,270,000	TIF #2	35,000	23,625	1,115,000
GO Refunding Bonds		3,035,000	TIF #3	50,000	66,898	2,810,000
GO Refunding Bonds		1,040,000	TIF #4	60,000	20,673	795,000
<b>Total</b>	<b>11/26/2012</b>	<b>5,345,000</b>	<b>Total</b>	<b>145,000</b>	<b>111,195</b>	<b>4,720,000</b>

Taxable GO Bonds	3/31/2015	1,410,000	TIF #2	185,000	33,953	1,225,000
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<b>Total</b>				<b>\$ 2,335,837</b>	<b>\$ 737,741</b>	<b>\$20,579,654</b>
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Total Water				\$ 118,100	\$ 48,369	\$ 1,644,600
Total Sewer				96,000	33,365	1,016,000
Total Storm				322,032	71,924	2,324,401
Total Tax Levy				694,999	168,694	4,746,753
Total TIF #2				600,000	167,438	4,165,000
Total TIF #3				240,000	72,123	2,810,000
Total TIF #4				264,706	175,830	3,872,900
<b>Total Debt Service Payments</b>				<b>\$ 2,335,837</b>	<b>\$ 737,741</b>	<b>\$ 20,579,654</b>
				\$ -	\$ -	\$ -

# Village of Brown Deer

## Existing Debt Service Payments

Calendar Year	TOTAL DEBT SERVICE REQUIREMENTS			OFFSETTING REVENUES							NET DEBT SERVICE
				WATER	SEWER	STORM	TID 2		TID 3	TID 4	
	PRINCIPAL	INTEREST	TOTAL	06 BONDS	06 BONDS	01 BONDS	06 BONDS	06 BONDS	09 STFL	12 BONDS	
2016	\$2,335,838	\$708,413	\$3,044,251	(\$168,240)	(\$126,893)	(\$394,238)	(\$747,719)	(\$312,123)	(\$353,549)	(\$69,228)	\$872,261
2017	\$2,109,654	\$575,513	\$2,685,167	(\$176,183)	(\$119,623)	(\$261,786)	(\$755,359)	(\$313,898)	(\$358,192)	(\$65,832)	\$634,295
2018	\$2,150,000	\$520,419	\$2,670,419	(\$182,995)	(\$127,385)	(\$246,416)	(\$759,726)	(\$308,898)	(\$357,244)	(\$61,980)	\$625,775
2019	\$2,210,000	\$467,688	\$2,677,688	(\$184,494)	(\$129,929)	(\$250,910)	(\$753,094)	(\$313,798)	(\$355,925)	(\$57,836)	\$631,703
2020	\$2,255,000	\$411,518	\$2,666,518	(\$175,828)	(\$137,216)	(\$260,069)	(\$750,164)	(\$313,548)	(\$354,343)	(\$53,486)	\$621,865
2021	\$2,320,000	\$351,905	\$2,671,905	(\$182,059)	(\$129,281)	(\$259,415)	(\$755,391)	(\$317,804)	(\$357,233)	(\$48,787)	\$621,935
2022	\$2,290,000	\$289,973	\$2,579,973	(\$163,264)	(\$136,113)	(\$254,085)	(\$758,739)	(\$321,504)	(\$354,616)	(\$43,753)	\$547,899
2023	\$1,205,000	\$239,408	\$1,444,408	(\$129,868)	(\$73,475)	(\$189,419)	\$0	(\$324,684)	(\$356,430)	(\$38,304)	\$332,229
2024	\$1,130,000	\$201,809	\$1,331,809	(\$92,445)	(\$42,099)	(\$155,984)	\$0	(\$322,095)	(\$357,566)	(\$32,496)	\$329,124
2025	\$1,165,000	\$163,716	\$1,328,716	(\$95,578)	(\$41,295)	(\$157,975)	\$0	(\$323,780)	(\$353,173)	(\$26,418)	\$330,498
2026	\$1,050,000	\$126,519	\$1,176,519	(\$93,534)	(\$40,446)	(\$159,588)	\$0	(\$324,720)	(\$353,197)	(\$22,771)	\$182,263
2027	\$755,000	\$95,639	\$850,639	(\$96,393)	(\$39,574)	(\$155,963)	\$0	\$0	(\$357,442)	(\$18,193)	\$183,075
2028	\$785,000	\$67,108	\$852,108	(\$99,011)	(\$38,659)	(\$156,900)	\$0	\$0	(\$355,964)	(\$13,324)	\$188,250
2029	\$730,000	\$37,445	\$767,445	(\$96,391)	(\$37,675)	(\$157,325)	\$0	\$0	(\$280,131)	(\$8,148)	\$187,775
2030	\$370,000	\$13,593	\$383,593	(\$74,010)	(\$31,753)	\$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
2032	\$55,000	\$688	\$55,688	(\$35,438)	(\$20,250)	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$23,015,492</u>	<u>\$4,274,189</u>	<u>\$27,289,681</u>	<u>(\$2,117,648)</u>	<u>(\$1,302,582)</u>	<u>(\$3,060,073)</u>	<u>(\$5,280,192)</u>	<u>(\$3,496,849)</u>	<u>(\$5,180,096)</u>	<u>(\$563,297)</u>	<u>\$6,288,945</u>

**Callable  
Maturities**

BABs Subsidy reduced 7.3% in 2015 and 6.8% in 2016. Assumes 6.8% reduction 2016-2025.

CAPITAL  
PROJECTS  
FUNDS

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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  
2016 BUDGET**

Account Name	2013 Actual	2014 Actual	2015 Amended Budget	2015 Est. Actual	2016 Adopted Budget	Change from 2015 Budget	Chg %
<b>Revenues</b>							
Tax Levy	\$ 1,716,659	\$ 1,777,116	\$ 1,758,607	\$ 1,741,795	\$ 1,758,607	\$ -	0%
Special Assessments	-	-	-	-	-	-	#DIV/0!
State & Federal Revenue	88,336	166,043	601,326	1,085,351	7,485	(593,841)	-99%
Other Municipalities	34,350	-	12,000	-	-	(12,000)	-100%
Interest Income	(1,408)	21,499	17,000	4,200	3,000	(14,000)	-82%
Other Revenue	1,251,232	75,319	400	2,500,600	-	(400)	-100%
Debt Proceeds	78,543	2,138,549	998,675	1,410,000	2,125,000	1,126,325	113%
Transfers in	-	-	-	-	-	-	#DIV/0!
<b>Total Revenues</b>	<b>\$ 3,167,712</b>	<b>\$ 4,178,526</b>	<b>\$ 3,388,008</b>	<b>\$ 6,741,946</b>	<b>\$ 3,894,092</b>	<b>\$ 506,084</b>	<b>15%</b>
<b>Expenditures</b>							
General Gov't Capital	51,440	116,833	71,750	109,016	154,345	82,595	115%
Public Safety Capital	346,201	447,101	370,667	370,667	385,780	15,113	4%
Public Works Capital	464,839	2,005,879	1,657,848	1,599,209	1,140,000	(517,848)	-31%
Spec. Rev. Funds Capital	35,019	152,117	405,709	74,774	19,000	(386,709)	-95%
Professional Services	93,121	77,547	16,000	30,688	48,000	32,000	200%
Administrative Charge	422,229	429,290	418,963	396,122	397,085	(21,878)	-5%
TIF Projects	2,865,414	343,067	5,000	4,397,039	5,000	-	0%
Misc. Expenditures	(99,500)	20,411	-	45,710	-	-	0%
Principal on long-term debt	1,863,466	853,739	886,050	886,050	1,104,706	218,656	25%
Interest on long-term debt	475,203	458,939	421,406	421,406	415,352	(6,054)	-1%
<b>Total Expenditures</b>	<b>\$6,517,432</b>	<b>\$4,904,923</b>	<b>\$4,253,393</b>	<b>\$8,330,681</b>	<b>\$3,669,268</b>	<b>(\$584,125)</b>	<b>-14%</b>
Revenues Over/(Under) Expenditures	\$ (3,349,720)	\$ (726,397)	\$ (865,385)	\$ (1,588,735)	\$ 224,824		
Beginning Fund Balance	\$5,471,144	\$2,121,424	\$1,395,029	\$1,395,029	(\$193,706)		
Ending Fund Balance	\$2,121,424	\$1,395,027	\$529,644	(\$193,706)	\$31,118		

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Capital Project Fund**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

The Capital Project Fund accounts for capital expenditures of the Village, which are financed through the tax levy, grants, special assessments or the issuance of debt. The 2016 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2016 Budget
- ✚ 2015 and 2016 Budget Project Detail: lists each project budgeted for in 2015 and 2016 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 2016, 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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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 \$294,562 at the end of 2015. 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  
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For the Fiscal Year Beginning January 1, 2016

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**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 2016 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, 2016, the Village's total general obligation debt was at \$20,850,162. 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 2016 budget by necessity focuses on capital expenditures planned for 2016. 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 2016 PROJECTS:**

- ✚ Village Hall – Roof replacement on police department side, parking lot.
- ✚ Village Hall Computer Equipment – Information Technology Upgrades and Improvements: The Village is looking at replacement of Network Fabric Switch and a new E-mail Server System.
- ✚ 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 2016 budget amount includes replacement of two marked squad cars and one unmarked squad car.
- ✚ 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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Capital Project Fund**

- ✦ Department of Public Works – Following equipment needs to be replacement: 5 YD Truck, 72-in Zero Turn Mower, Tool cat, Skid steer. Milwaukee County is requiring all municipalities to which to digital raditos.
- ✦ 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 – Park Plaza Court Reconstruction: This proposal calls for the reconstruction of Park Plaza Court from Brown Deer Road to the northern property line of the former American TV. In addition a storm water management pond or similar devices would be created on the southwest corner of the former American TV lot to accommodate the redevelopment of the parcel along with larger regional effects.
- ✦ Street Rehabilitation – Fairy Chasm Road: This proposal calls for the pavement on Fairy Chasm to be replaced and ditching to be corrected/repared along the length of the project from, 51<sup>st</sup> Street to 60<sup>th</sup> Street. A paved sidewalk or multi-use trail is being considered to help accommodate cyclists and pedestrians using the Oak Leaf Trail or accessing Fairy Chasm Park.

**BUDGET SUMMARY:**

- ✦ The 2016 tax levy for capital project will remain the same as in 2015: \$372,000.

**Village of Brown Deer  
Ten Year Funding Plan**

**Objective: Total Revenues = Annualized Expenditures without Reserves**

Year	Available					Annualized Expenditures	Over/Short Funded with Reserves	Estimated Reserve Balance
	Capital Tax Levy	Debt Service Levy	Interest on Reserves	Other Revenues	Total Revenues			
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)	#REF!	#REF!	698,828	#REF!	#REF!
2018	372,000	261,423	#REF!	4,500	#REF!	712,805	#REF!	#REF!
2019	372,000	190,382	#REF!	4,500	#REF!	727,061	#REF!	#REF!
2020	372,000	200,667	#REF!	4,500	#REF!	741,602	#REF!	#REF!
2021	372,000	211,882	#REF!	4,500	#REF!	756,434	#REF!	#REF!
2022	372,000	312,623	#REF!	4,500	#REF!	771,563	#REF!	#REF!
2023	372,000	429,201	#REF!	4,500	#REF!	786,994	#REF!	#REF!
2024	372,000	429,201	#REF!	4,500	#REF!	786,994	#REF!	#REF!

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
<b>Revenues</b>										
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
<b>Total Levy</b>	<b>362,108</b>	<b>380,119</b>	<b>378,040</b>	<b>388,580</b>	<b>624,725</b>	<b>633,423</b>	<b>562,382</b>	<b>572,667</b>	<b>583,882</b>	<b>684,623</b>
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
<b>Total Revenues</b>	<b>4,492,108</b>	<b>1,261,700</b>	<b>971,468</b>	<b>1,406,734</b>	<b>624,590</b>	<b>1,632,515</b>	<b>560,913</b>	<b>1,569,173</b>	<b>578,497</b>	<b>1,677,503</b>
<b>Expenditures</b>										
Annual Requests	817,767	819,842	767,341	732,865	698,828	712,805	727,061	741,602	756,434	771,563
Bond Requests	4,052,000	581,000	775,000	845,000	167,000	500,000	500,000	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>4,869,767</b>	<b>1,400,842</b>	<b>1,542,341</b>	<b>1,577,865</b>	<b>865,828</b>	<b>1,212,805</b>	<b>1,227,061</b>	<b>1,241,602</b>	<b>1,256,434</b>	<b>1,271,563</b>
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)
<b>Fund balances ending</b>	<b>\$ 1,039,497</b>	<b>\$ 900,354</b>	<b>\$ 329,482</b>	<b>\$ 158,351</b>	<b>\$ (82,887)</b>	<b>\$ 336,823</b>	<b>\$ (329,324)</b>	<b>\$ (1,752)</b>	<b>\$ (679,690)</b>	<b>\$ (273,749)</b>

**VILLAGE OF BROWN DEER  
CAPITAL IMPROVEMENT FUND  
2016 BUDGET**

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
Fund 320 - Capital Improvement Project Fund								
<b>ESTIMATED REVENUES</b>								
Dept 000-11-TAXES								
320-000-11-4-00-10	General Property Taxes	362,108	372,000	372,000	372,000	372,000	0	0.00
<b>Totals for dept 000-11-TAXES</b>		<b>362,108</b>	<b>372,000</b>	<b>372,000</b>	<b>372,000</b>	<b>372,000</b>	<b>0</b>	<b>0.00</b>
Dept 000-31-ACCOUNTS RECEIVALBE								
320-000-31-4-00-10	Federal Grant Revenue	1,281	0	0	0	0	0	0.00
<b>Totals for dept 000-31-ACCOUNTS RECEIVALBE</b>		<b>1,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Dept 000-35-STATE GRANTS								
320-000-35-4-00-10	State Grant Revenue	72,237	37,136	599,382	599,382	0	(599,382)	(100.00)
320-000-35-4-30-30	Other Aids	9,155	0	0	0	0	0	0.00
<b>Totals for dept 000-35-STATE GRANTS</b>		<b>81,392</b>	<b>37,136</b>	<b>599,382</b>	<b>599,382</b>	<b>0</b>	<b>(599,382)</b>	<b>(100.00)</b>
Dept 000-73-INTERGOVERNMENTAL CHARGES								
320-000-73-4-20-40	Other Municipalities	34,350	0	12,000	0	0	(12,000)	(100.00)
<b>Totals for dept 000-73-INTERGOVERNMENTAL CHARGES</b>		<b>34,350</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>(12,000)</b>	<b>(100.00)</b>
Dept 000-81-INTEREST INCOME								
320-000-81-4-00-10	Investment Interest	(2,571)	7,826	5,000	1,200	0	(5,000)	(100.00)
<b>Totals for dept 000-81-INTEREST INCOME</b>		<b>(2,571)</b>	<b>7,826</b>	<b>5,000</b>	<b>1,200</b>	<b>0</b>	<b>(5,000)</b>	<b>(100.00)</b>
Dept 000-82-MISCELLANEOUS REVENUE								
320-000-82-4-00-50	Miscellaneous Revenue	832	0	0	0	0	0	0.00
<b>Totals for dept 000-82-MISCELLANEOUS REVENUE</b>		<b>832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**VILLAGE OF BROWN DEER  
CAPITAL IMPROVEMENT FUND  
2016 BUDGET**

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
<b>Dept 000-85-DONATIONS</b>								
320-000-85-4-60-10	Donations - Beautification	400	400	400	600	0	(400)	(100.00)
320-000-85-4-60-20	Donations-Other	0	40,000	0	0	0	0	0.00
320-000-85-4-60-25	Donation - Public Safety	0	29,874	0	0	0	0	0.00
<b>Totals for dept 000-85-DONATIONS</b>		<b>400</b>	<b>70,274</b>	<b>400</b>	<b>600</b>	<b>0</b>	<b>(400)</b>	<b>(100.00)</b>
<b>Dept 000-91</b>								
320-000-91-4-00-10	Proceeds Long-Term Debt	0	2,025,000	998,675	0	2,125,000	1,126,325	112.78
320-000-91-4-00-30	Debt Funding Credit	21,121	20,015	0	0	0	0	0.00
320-000-91-4-00-60	Premium on debt issuance	0	39,117	0	0	0	0	0.00
<b>Totals for dept 000-91-</b>		<b>21,121</b>	<b>2,084,132</b>	<b>998,675</b>	<b>0</b>	<b>2,125,000</b>	<b>1,126,325</b>	<b>112.78</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>498,913</b>	<b>2,571,368</b>	<b>1,987,457</b>	<b>973,182</b>	<b>2,497,000</b>	<b>509,543</b>	<b>25.64</b>
<b>APPROPRIATIONS</b>								
<b>Dept 000-71</b>								
320-000-71-5-81-10	General Gov't Equipment	16,557	40,339	17,750	0	0	(17,750)	(100.00)
320-000-71-5-82-20	Building Imprvmnts-Village Hall	24,439	9,410	0	79,016	90,000	90,000	0.00
320-000-71-5-82-50	Village Hall - Computer Equip	10,444	67,084	54,000	30,000	53,560	(440)	(0.81)
320-000-71-5-82-60	Admin Services/Mgr Equip	0	0	0	0	10,785	10,785	0.00
<b>Totals for dept 000-71-</b>		<b>51,440</b>	<b>116,833</b>	<b>71,750</b>	<b>109,016</b>	<b>154,345</b>	<b>82,595</b>	<b>115.11</b>
<b>Dept 000-72</b>								
320-000-72-5-81-20	Police Dept. Equipment	150,637	253,071	159,988	159,988	167,000	7,012	4.38
320-000-72-5-81-25	Fire Dept. Capital	191,660	194,030	194,519	194,519	200,018	5,499	2.83

**VILLAGE OF BROWN DEER**  
**CAPITAL IMPROVEMENT FUND**  
**2016 BUDGET**

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
320-000-72-5-82-20	Building Improvmts-Pub Safety	(620)	0	0	0	0	0	0.00
320-000-72-5-82-25	Consolidated Dispatch	4,524	0	16,160	16,160	18,762	2,602	16.10
Totals for dept 000-72-		346,201	447,101	370,667	370,667	385,780	15,113	4.08
<b>Dept 000-73-INTERGOVERNMENTAL CHARGES</b>								
320-000-73-5-81-30	Public Works Equipment	95,843	171,411	157,000	98,361	380,000	223,000	142.04
320-000-73-5-82-30	Street Rehabilitation	364,839	1,834,055	1,500,848	1,500,848	760,000	(740,848)	(49.36)
320-000-73-5-82-31	Grant Funded Street/Sidewalk Projects	0	413	0	0	0	0	0.00
320-000-73-5-82-40	Sidewalk Projects	425	0	0	0	0	0	0.00
320-000-73-5-82-45	Street/Traffic Lighting	3,732	0	0	0	0	0	0.00
Totals for dept 000-73-INTERGOVERNMENTAL CHARGES		464,839	2,005,879	1,657,848	1,599,209	1,140,000	(517,848)	(31.24)
<b>Dept 000-76</b>								
320-000-76-5-81-10	Library Equipment	4,516	40,370	15,000	15,409	0	(15,000)	(100.00)
320-000-76-5-82-10	Building Improvements-Library	1,290	0	5,000	2,500	0	(5,000)	(100.00)
320-000-76-5-82-25	Park & Recreation Equip	12,368	63,744	10,000	3,912	10,000	0	0.00
320-000-76-5-82-55	Park Improvements	0	0	319,209	43,681	9,000	(310,209)	(97.18)
Totals for dept 000-76-		18,174	104,114	349,209	65,502	19,000	(330,209)	(94.56)
<b>Dept 000-77</b>								
320-000-77-5-82-60	Beautification Projects	16,845	48,003	56,500	9,272	0	(56,500)	(100.00)
Totals for dept 000-77-		16,845	48,003	56,500	9,272	0	(56,500)	(100.00)
<b>Dept 000-82-MISCELLANEOUS REVENUE</b>								
320-000-82-5-00-10	Issuance Costs	0	20,411	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	20,411	0	0	0	0	0.00

**VILLAGE OF BROWN DEER  
CAPITAL IMPROVEMENT FUND  
2016 BUDGET**

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	ORIGINAL BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET BUDGET		
<b>TOTAL APPROPRIATIONS</b>		897,499	2,742,341	2,505,974	2,153,666	1,699,125	(806,849)	(32.20)
<b>NET OF REVENUES/APPROPRIATIONS - FUND 320</b>		(398,586)	(170,973)	(518,517)	(1,180,484)	797,875	(1,316,392)	(253.88)
BEGINNING FUND BALANCE		1,736,550	1,337,964	1,166,993	1,166,993	(13,491)	0	0.00
ENDING FUND BALANCE		1,337,964	1,166,991	648,476	(13,491)	784,384	0	0.00

**VILLAGE OF BROWN DEER  
CAPITAL PROJECT FUND  
2015 PROJECT DETAIL  
2016 BUDGET**

Project Description	Project Number	2015 Total Project Cost	Actual Costs July 2014	GO Debt	Property Tax Levy	Grants & Aids	Trusts & Donations	Fund Balance	Unfunded Requests
Available Funds				\$1,000,000	\$372,000				
<b>Community Services</b>									
Bradley Road Median Reconstruction	CS/15/01A	\$510,000	\$204,800	\$510,000					
N. 60th Street Reconstruction	CS/15/01B	\$945,848	\$80,200	\$411,175		\$534,673			
Web Based GIS	CS/15/01C	\$50,000	\$10,000		\$50,000				
W. Fairy Chasm Road	CS/15/02	\$35,000	\$500,000	\$35,000					
Crack sealing	CS/15/03	\$10,000	\$120,000	\$10,000					
<b>Police Department</b>									
2-Police Squad Cars	PD/15/01	\$92,076	\$30,000		\$92,076				
Network Fabric Switch	PD/15/02	\$17,000							\$17,000
Computer Station Upgrade	PD/15/03	\$4,000	\$35,734		\$4,000				
Taser Replacement	PD/15/04	\$10,474			\$10,474				
Squad Car Video Camera System	PD/15/05	\$30,000	\$92,698		\$30,000				
PD Small Equipment	PD/15/08	\$6,438	\$5,000		\$6,438				
<b>Fire Department</b>									
Annual contribution for capital	FD-001	\$194,519	\$12,065	\$194,519					
<b>Dispatch Center</b>									
Annual contribution for capital	BS-001	\$16,160	\$33,355	\$16,160					
<b>Manager's Office</b>									
Badger Meter Park	MGR/15/01A	\$263,209	\$8,750	\$200,000		\$23,309	\$40,000		
Computer replacement program	MGR/15/02	\$4,000	\$5,397		\$4,000				
New Voting Equipment	MGR/15/01B	\$17,750			\$1,250	\$16,500			
<b>Park and Rec</b>									
Fairy Chasm Play structure Replace	PRD/15/01	\$47,500		\$47,500					
Fairy Chasm Restroom / Roof	PRD/15/02	\$8,500	\$5,428	\$8,500					
Tractor Replacement	PRD/15/03	\$10,000							\$10,000
<b>Library</b>									
Fire Alarm Strobe/Horn Extension	LIB/15/04	\$5,000	\$50,000					\$5,000	
Public PC and Wireless Router	LIB/15/05	\$10,000	\$8,840					\$10,000	
Circulation Desk Design	LIB/15/01	\$5,000	\$3,862					\$5,000	
<b>Public Works</b>									
Patrol Truck 1-Ton (2YD) Salter	DPW/15/01	\$65,000	\$40,000		\$65,000				
Shop Tools & Equipment	DPW/15/02	\$15,000	\$19,024		\$15,000				
72-in Mower w/broom	DPW/15/03	\$25,000			\$25,000				
Emerald Ash Borer (EAB) Treatment	DPW/15/04	\$50,000	\$0		\$25,000	\$25,000			
Arbor Day	DPW/15/05	\$1,500	\$50,000						\$1,500
Beautification projects	DPW/15/06	\$5,000	\$11,351		\$5,000				
Software & Computer Upgrades	DPW/15/07	\$2,000	\$17,867						\$2,000
Municipal Complex HVAC Upgrades	DPW/15/08	\$50,000	\$31,482						\$50,000
<b>Total</b>		<b>\$2,505,974</b>	<b>\$1,375,853</b>	<b>\$1,432,854</b>	<b>\$333,238</b>	<b>\$599,482</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>\$80,500</b>
<b>Balance</b>				(\$432,854)	\$38,762			<b>(\$414,092)</b>	

Project Description	Project Number	2016 Total Project Cost	GO Debt	Property Tax Levy	Grants & Aids	TIF Funds	Fund Balance	Unfunded Requests
Available Funds			\$1,000,000	\$372,000			\$445,000	
<b>Administration</b>								
Misc. Receivables Software		\$10,785		\$10,785				
Fixed Asset Software		\$12,194						\$12,194
Human Resources Software		\$14,284						\$14,284
Work Order Software		\$12,284						\$12,284
<b>Community Services</b>								
Beaver Creek Floodplain Map Revision		\$15,000					\$15,000	
Park Plaza Court and Stormwater		\$450,000				\$450,000		
Buxton Retail Market Analysis		\$50,000				\$50,000		
Bradley Road (East) - Design		\$35,000					\$35,000	
Re-paving Program		\$300,000	\$300,000					
Crack sealing		\$10,000					\$10,000	
W. Fairy Chasm Rd. 51st-60th		\$400,000	\$400,000					
Sidewalk Connection Plan		\$150,000						\$150,000
Web Based GIS		\$50,000						\$50,000
Boundary Signs		\$10,000						\$10,000
<b>Police Department</b>								
Police Vehicles		\$130,000		\$130,000				
Pass Through Evidence Storage		\$24,000					\$24,000	
TASER Enhancement Program		\$13,000		\$13,000				
Body Worn Cameras		\$67,458						\$67,458
Computer Station Replacement		\$9,780						\$9,780
Celebrite		\$27,500						\$27,500
Police Bicycle Unit		\$5,840						\$5,840
Police Motorcycle Unit		\$52,629						\$52,629
Thermal Imaging Camera		\$6,600						\$6,600
<b>Fire Department</b>								
Annual contribution for capital		\$200,018	\$200,018					
<b>Dispatch Center</b>								
Annual contribution for capital		\$18,762	\$18,762					
<b>Manager's Office</b>								
Computer replacement program		\$7,000		\$7,000				
Roof Replacement on PD side		\$90,000	\$90,000					
Village Hall Parking Lot		\$40,000					\$40,000	
Network Fabric Sitch Replacement		\$21,560					\$21,560	
Email Server System		\$25,000					\$25,000	
Paperless Document Management		\$20,000						\$20,000
<b>Library</b>								
Window Replacement		\$32,222						\$32,222
New Carpeting		\$77,220					\$77,220	
Express Self Service		\$111,200						\$111,200
<b>Park and Recreation</b>								

**Village of Brown Deer  
2016**

**Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**TIF District #2**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

TID #2 initially came online in 1995. Since that time several TID related projects have taken place including; installation of decorative street lighting, purchasing of various blighted properties for future redevelopment 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 the Lois and Tom Dolan Community Center.

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.

In early 2015, the boundaries were expanded to include three parcels of land along 47<sup>th</sup> Street south of Bradley Road including the former Algonquin School property. The parcels are suitable for mixed use development and are now being actively marketed for redevelopment.

**BUDGET SUMMARY:**

 The 2016 budget reflects a decrease in fund balance due to increase in debt payment.

VILLAGE OF BROWN DEER

TIF #2

2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 350 - TIF #2								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
350-000-11-4-00-10	General Property Taxes	688,657	835,984	884,264	867,452	884,264	0	0.00
Totals for dept 000-11-TAXES		688,657	835,984	884,264	867,452	884,264	0	0.00
Dept 000-34-STATE SHARED REVENUE								
350-000-34-4-00-30	Computer Exemptions	1,841	1,671	483	1,860	1,860	1,377	285.09
Totals for dept 000-34-STATE SHARED REVENUE		1,841	1,671	483	1,860	1,860	1,377	285.09
Dept 000-81-INTEREST INCOME								
350-000-81-4-00-10	Investment Interest	320	3,031	5,000	1,000	1,000	(4,000)	(80.00)
Totals for dept 000-81-INTEREST INCOME		320	3,031	5,000	1,000	1,000	(4,000)	(80.00)
Dept 000-91								
350-000-91-4-00-00	Proceeds from Long-Term Debt	0	0	0	1,410,000	0	0	0.00
Totals for dept 000-91-		0	0	0	1,410,000	0	0	0.00
TOTAL ESTIMATED REVENUES		690,818	840,686	889,747	2,280,312	887,124	(2,623)	(0.29)
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
350-000-67-5-20-20	Professional Services	2,906	11,826	5,000	15,688	16,000	11,000	220.00
350-000-67-5-26-75	Administrative Expenses	132,193	132,193	132,193	109,352	108,631	(23,562)	(17.82)
350-000-67-5-82-50	TIF District Projects	29,509	4,646	5,000	1,410,000	5,000	0	0.00

VILLAGE OF BROWN DEER

TIF #2  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 000-67-PARKS & CULTURE/RECREATION		164,608	148,665	142,193	1,535,040	129,631	(12,562)	(8.83)
Dept 000-80								
350-000-80-5-00-00	(Gain) / Loss on land sale	(99,500)	0	0	0	0	0	0.00
Totals for dept 000-80-		(99,500)	0	0	0	0	0	0.00
Dept 000-81-INTEREST INCOME								
350-000-81-5-00-10	Principal - 2000 Taxable Notes	385,000	385,000	400,000	400,000	600,000	200,000	50.00
Totals for dept 000-81-INTEREST INCOME		385,000	385,000	400,000	400,000	600,000	200,000	50.00
Dept 000-82-MISCELLANEOUS REVENUE								
350-000-82-5-00-10	Interest - 2000 Taxable Notes	189,903	174,557	154,430	154,430	167,400	12,970	8.40
Totals for dept 000-82-MISCELLANEOUS REVENUE		189,903	174,557	154,430	154,430	167,400	12,970	8.40
Dept 000-83-OTHER INCOME								
350-000-83-5-00-10	Issuance Costs	0	0	0	45,710	0	0	0.00
Totals for dept 000-83-OTHER INCOME		0	0	0	45,710	0	0	0.00
TOTAL APPROPRIATIONS		640,011	708,222	696,623	2,135,180	897,031	200,408	28.77
NET OF REVENUES/APPROPRIATIONS - FUND 350		50,807	132,464	193,124	145,132	(9,907)	203,031	(105.13)
BEGINNING FUND BALANCE		147,060	197,866	330,330	330,330	475,462	0	0.00
ENDING FUND BALANCE		197,867	330,330	523,454	475,462	465,555	0	0.00

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**TIF District #3**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

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.

In 2015, the Village also purchased the former American TV property for 2.6 million. Sale agreement two entities (PAK Technologies and ALDI) totaling 2.65 million were approved in July 2015. Occupancy for PAK is scheduled for summer 2016 and ALDI is scheduled for fall 2016

**BUDGET SUMMARY:**

-  The 2016 budget shows General Property Taxes Revenue remaining the same and an increase in Computer Exemptions Revenue.

VILLAGE OF BROWN DEER

TIF #3  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 353 - TIF #3								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
353-000-11-4-00-10	General Property Taxes	578,250	481,850	429,976	429,976	429,976	0	0.00
Totals for dept 000-11-TAXES		578,250	481,850	429,976	429,976	429,976	0	0.00
Dept 000-34-STATE SHARED REVENUE								
353-000-34-4-00-30	Computer Exemptions	2,320	1,674	700	2,696	2,696	1,996	285.14
Totals for dept 000-34-STATE SHARED REVENUE		2,320	1,674	700	2,696	2,696	1,996	285.14
Dept 000-81-INTEREST INCOME								
353-000-81-4-00-10	Investment Interest	376	11,130	5,000	1,000	1,000	(4,000)	(80.00)
Totals for dept 000-81-INTEREST INCOME		376	11,130	5,000	1,000	1,000	(4,000)	(80.00)
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-4-00-50	Miscellaneous Income	1,250,000	0	0	2,500,000	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		1,250,000	0	0	2,500,000	0	0	0.00
TOTAL ESTIMATED REVENUES		1,830,946	494,654	435,676	2,933,672	433,672	(2,004)	(0.46)
APPROPRIATIONS								
Dept 000-67-PARKS & CULTURE/RECREATION								
353-000-67-5-20-20	Professional Services	72,221	63,068	10,000	13,000	16,000	6,000	60.00
353-000-67-5-26-75	Administrative Expenses	99,536	104,036	98,392	98,392	101,875	3,483	3.54
353-000-67-5-82-50	TIF District Projects	0	0	0	2,987,039	450,000	450,000	0.00

VILLAGE OF BROWN DEER

TIF #3  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 000-67-PARKS & CULTURE/RECREATION		171,757	167,104	108,392	3,098,431	567,875	459,483	423.91
Dept 000-81-INTEREST INCOME								
353-000-81-5-00-10	Principal on Long Term Debt	240,000	220,000	230,000	230,000	240,000	10,000	4.35
Totals for dept 000-81-INTEREST INCOME		240,000	220,000	230,000	230,000	240,000	10,000	4.35
Dept 000-82-MISCELLANEOUS REVENUE								
353-000-82-5-00-20	INTEREST ON LONG TERM DEBT	93,430	93,921	83,298	83,298	72,123	(11,175)	(13.42)
Totals for dept 000-82-MISCELLANEOUS REVENUE		93,430	93,921	83,298	83,298	72,123	(11,175)	(13.42)
TOTAL APPROPRIATIONS		505,187	481,025	421,690	3,411,729	879,998	458,308	108.68
NET OF REVENUES/APPROPRIATIONS - FUND 353		1,325,759	13,629	13,986	(478,057)	(446,326)	460,312	(3,291.23)
BEGINNING FUND BALANCE		25,695	1,351,455	1,365,084	1,365,084	887,027	0	0.00
ENDING FUND BALANCE		1,351,454	1,365,084	1,379,070	887,027	440,701	0	0.00

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**TIF District #4**

**PROGRAM MANAGER:** Various

**PROGRAM DESCRIPTION:**

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

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 43<sup>rd</sup> 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. 43<sup>rd</sup> Street which is currently being foreclosed on by Milwaukee County. No new activity has occurred within the District.

**BUDGET SUMMARY:**

✚ The 2016 budget reflects a decrease in fund balance due to decrease in the equalized values.

VILLAGE OF BROWN DEER

TIF #4  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 354 - TIF #4								
ESTIMATED REVENUES								
Dept 000-11-TAXES								
354-000-11-4-00-10	General Property Taxes	87,644	87,282	72,367	72,367	72,367	0	0.00
Totals for dept 000-11-TAXES		87,644	87,282	72,367	72,367	72,367	0	0.00
Dept 000-34-STATE SHARED REVENUE								
354-000-34-4-00-30	Computer Exemptions	1,502	2,725	761	2,929	2,929	2,168	284.89
Totals for dept 000-34-STATE SHARED REVENUE		1,502	2,725	761	2,929	2,929	2,168	284.89
Dept 000-35-STATE GRANTS								
354-000-35-4-00-10	State Grants	0	122,837	0	478,484	0	0	0.00
Totals for dept 000-35-STATE GRANTS		0	122,837	0	478,484	0	0	0.00
Dept 000-81-INTEREST INCOME								
354-000-81-4-00-10	Investment Interest	467	(488)	2,000	1,000	1,000	(1,000)	(50.00)
Totals for dept 000-81-INTEREST INCOME		467	(488)	2,000	1,000	1,000	(1,000)	(50.00)
Dept 000-82-MISCELLANEOUS REVENUE								
354-000-82-4-00-50	Miscellaneous Income	0	1,295	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	1,295	0	0	0	0	0.00
Dept 000-85-DONATIONS								
354-000-85-4-10-10	Donations	0	3,750	0	0	0	0	0.00
Totals for dept 000-85-DONATIONS		0	3,750	0	0	0	0	0.00

**VILLAGE OF BROWN DEER**

**TIF #4  
2016 BUDGET**

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 000-91								
354-000-91-4-00-20	Debt Funding Credit	57,422	54,417	0	0	0	0	0.00
Totals for dept 000-91-		57,422	54,417	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		147,035	271,818	75,128	554,780	76,296	1,168	1.55
<b>APPROPRIATIONS</b>								
Dept 000-67-PARKS & CULTURE/RECREATION								
354-000-67-5-20-20	Professional Services	17,994	2,653	1,000	2,000	16,000	15,000	1,500.00
354-000-67-5-26-75	Administrative Expenses	190,500	188,378	188,378	188,378	186,579	(1,799)	(0.95)
354-000-67-5-39-10	Donation Expenses	0	4,683	0	0	0	0	0.00
354-000-67-5-82-50	TIF District Projects	300,000	0	0	0	0	0	0.00
354-000-67-5-82-51	Original Village Project	2,535,905	338,421	0	0	0	0	0.00
Totals for dept 000-67-PARKS & CULTURE/RECREATION		3,044,399	534,135	189,378	190,378	202,579	13,201	6.97
Dept 000-81-INTEREST INCOME								
354-000-81-5-00-10	Principal on Long Term Debt	1,238,466	248,739	256,050	256,050	264,706	8,656	3.38
Totals for dept 000-81-INTEREST INCOME		1,238,466	248,739	256,050	256,050	264,706	8,656	3.38
Dept 000-82-MISCELLANEOUS REVENUE								
354-000-82-5-00-10	Interest on Long Term Debt	191,870	190,461	183,678	183,678	175,829	(7,849)	(4.27)
Totals for dept 000-82-MISCELLANEOUS REVENUE		191,870	190,461	183,678	183,678	175,829	(7,849)	(4.27)
TOTAL APPROPRIATIONS		4,474,735	973,335	629,106	630,106	643,114	14,008	2.23
NET OF REVENUES/APPROPRIATIONS - FUND 354		(4,327,700)	(701,517)	(553,978)	(75,326)	(566,818)	12,840	2.32

VILLAGE OF BROWN DEER

TIF #4  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 ORIGINAL BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
BEGINNING FUND BALANCE		3,561,839	(765,861)	(1,467,378)	(1,467,378)	(1,542,704)	0	0.00
ENDING FUND BALANCE		(765,861)	(1,467,378)	(2,021,356)	(1,542,704)	(2,109,522)	0	0.00

# **PROPRIETARY FUNDS**

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Enterprise Funds**

Enterprise funds are used to account for services that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The Village 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  
2016 Budget**

Account Name	2013 Actual	2014 Actual	2015 Budget	2015 Est. Actual	2016 Adopted Budget
<b>Revenues</b>					
User Fees	\$ 3,661,072	\$ 3,797,749	\$ 3,815,212	\$ 3,815,212	\$ 3,858,167
Grants	-	-	-	-	-
Permits	760	1,835	1,540	2,500	1,540
Miscellaneous Revenue	126,588	220,466	131,000	131,000	132,500
Interest Income	6,306	23,746	17,500	17,500	13,500
Late Penalties	55,503	58,576	40,000	40,000	36,000
Ammortization of Debt Premium	7,273	5,129	-	-	-
Total Revenues	<u>\$ 3,857,503</u>	<u>\$ 4,107,501</u>	<u>\$ 4,005,252</u>	<u>\$ 4,006,212</u>	<u>\$ 4,041,707</u>
<b>Expenditures</b>					
Salaries & Wages	255,774	255,760	336,439	237,730	349,529
Uniform Allowance	317	225	350	350	350
Overtime	522	80	1,500	1,500	1,500
WI Retirement	12,498	12,544	17,002	11,703	18,934
FICA	15,134	15,090	19,924	12,571	22,292
Group Insurance	72,939	59,642	72,671	50,286	87,446
Worker Comp	13,886	12,914	10,100	10,100	10,100
Professional Services	62,586	70,246	105,260	115,260	103,260
Natural Gas/Electric Service	2,409	3,102	5,100	5,100	5,100
Water/Sewer-Mun Complex	1,213	1,206	1,400	1,400	1,400
Various User Charges	1,369,266	1,421,194	1,414,000	1,415,000	1,408,000
Admin Charges	439,345	430,189	466,571	466,571	476,571
Equipment Rental	9,005	11,081	12,280	12,280	12,280
Office Supplies	14,358	10,916	12,550	12,550	11,550
Tools & Supplies	1,529	3,528	2,700	4,000	3,000
Fuel, Oil & Lubricants	7,133	6,863	7,200	7,200	7,200
Safety Equipment	334	425	1,750	1,750	1,750
Vehicle Repair/Maint Supplies	1,508	660	3,200	3,200	3,200
Equip Repair/Maint Supplies	90,909	160,068	125,400	125,400	140,400
Meter Expenditures	207,198	203,811	211,800	211,800	207,500
Operations Material	75,127	75,177	100,000	100,000	95,000
Memberships	84	1,040	1,150	1,150	1,150
Periodicals	500	481	650	650	650
Training	80	-	2,000	2,500	2,500
Computer Rental	-	-	-	-	-
Misc. Expense	22,801	24,858	31,184	31,184	29,884
System Depreciation	412,065	411,637	399,000	399,000	389,000
Equipment Depreciation	41,475	56,141	32,000	32,000	32,000
Interest expense	185,515	46,497	121,400	121,400	77,500
Amortization of issue costs	2,636	23,939	1,200	1,200	1,200
Capital Improvement - Non-Capitalized	-	-	10,000	10,000	10,000
Inflow/Infiltration Control - Non-Capitaliz	434,373	173,931	350,000	350,000	350,000
Total Expenditures	<u>3,752,517</u>	<u>3,493,245</u>	<u>3,875,781</u>	<u>3,754,835</u>	<u>3,860,246</u>
Revenues Over/(Under) Expenditures	\$ 104,986	\$ 614,256	\$ 129,471	\$ 251,377	\$ 181,461
Beginning Fund Balance	14,094,023	14,199,009	14,813,265	14,942,736	15,194,113
Ending Fund Balance	14,199,009	14,813,265	14,942,736	15,194,113	15,375,574

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Water Utility Funds**

**PROGRAM MANAGER:** Water Superintendent

**PROGRAM DESCRIPTION:**

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

**SERVICES PROVIDED:**

- ✚ Provide quality water to 3700 customers primarily in the Village of Brown Deer but also small numbers in River Hills, Milwaukee, and Mequon.
- ✚ Maintain the Water Utility infrastructure including 68 miles of water main, 3709 service laterals, 671 fire hydrants, 898 main valves, a 2 MG standpipe, 3721 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)	2013 Actual	2014 Actual	2015 Actual	2016 Budget
Water Utility Worker	1.00	1.00	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
<b>Total</b>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>

\*\*\* 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  
2016  
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For the Fiscal Year Beginning January 1, 2016

**Water Utility Funds**

**DEPARTMENT ACTIVITY MEASURES:**

Activity	2012 Actual	2013 Actual	2014 Actual	2015 Est.	2016 Est. Budget
Million Gallons sold	391	441	435	408	430
Million Gallons purchased	489	500	475	450	465
Customers billed	3,685	3,690	3,695	3,709	3,715
Main replaced (ft)	3,000	2,400	2,400	2,600	3,500
Meters replaced	300	350	350	100	200
Valves operated	300	500	251	500	450
Hydrants operated	450	500	275	670	370

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2012	2013	2014	2015 Est	2016 Est
Efficient Municipal Gov't	Cost per Customer Billed	\$ 427.71	\$ 412.38	\$ 420.08	\$ 417.92	\$ 425.36
Efficient Municipal Gov't	Cost per Foot of Main Replaced	\$ 71.19	\$ 88.74	\$ 81.04	\$ 155.30	\$ 107.00
Cost per capita	Operating costs	\$ 131.35	\$ 126.82	\$ 128.28	\$ 128.11	\$ 130.52

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ Filed for PSC rate increase to incorporate Milwaukee rate increase and keep utility moving forward on water main replacement program
- ✚ Replaced 2,600 feet of deteriorating cast iron water main with PVC pipe on 60th Street between Fairy Chasm and County Line Road
- ✚ Worked with Village DPW in successful reconstruction of Bradley Rd. One of our main transmission mains is in Bradley Rd.
- ✚ Installed 50 new cellular ORION meter reading endpoints as a pilot program with Badger meter
- ✚ Replaced over 100 meters that had reached their 20-year lifecycle.
- ✚ Operated main line valves with valve turning machine
- ✚ Exercised every hydrant this summer and added key information into GIS system improving the Utility's asset management
- ✚ Updated GIS mapping and records
- ✚ Successfully located water facilities for over 1500 Diggers Hotline requests
- ✚ Replaced 3 hydrants and rebuilt 1 main line valve

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Water Utility Funds**

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ Continue with coordinated water main relay program with Village DPW. Relay water main N. 52<sup>nd</sup> St., N. 54<sup>th</sup> St. and on Goodrich Ave. The three project will replace approximately 3,500 feet of deteriorating cast iron water main.
- ✚ Work with Village DPW to incorporating the EJCDC (Engineer's Joint Contract Documents Committee) bidding documents into all future construction projects
- ✚ Replace 3 fire hydrants and 5 main line valves
- ✚ Continue replacing approximately 200 water meters that will reach 20-year replacement
- ✚ Incorporate GIS mapping of Utility facilities into Village's on-line GIS system
- ✚ Update the water system hydraulic computer model
- ✚ Perform the Big Flush throughout the Village
- ✚ Continue to reduce un-accounted for water
- ✚ Continue to focus on improving customer service and delivering high quality water

**BUDGET SUMMARY:**

- ✚ Increased the amount of water main replacement to approximately 1.0% of the distribution system per year as recommended by PSC.
- ✚ Overall, the water budget is very similar to the previous few years. A simplified rate increase procedure is anticipated in the 2<sup>nd</sup> quarter of 2016. A Milwaukee rate increase is not anticipated at this time for 2016.

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 600 - Water								
ESTIMATED REVENUES								
Dept 000-64-SALES								
600-000-64-4-50-10	Metered Sales-Residential	686,238	639,813	644,200	644,200	650,000	5,800	0.90
600-000-64-4-50-11	Metered Sales-Commercial	156,917	206,866	201,240	201,240	205,000	3,760	1.87
600-000-64-4-50-12	Metered Sales-Bulk	4,466	8,174	4,600	4,600	4,500	(100)	(2.17)
600-000-64-4-50-13	Metered Sales-Industrial	71,742	99,627	92,700	92,700	90,000	(2,700)	(2.91)
600-000-64-4-50-14	Multi-Family Residential Customers	210,962	226,365	217,300	217,300	228,000	10,700	4.92
600-000-64-4-50-20	Private Fire Protection	49,015	49,327	51,500	51,500	49,000	(2,500)	(4.85)
600-000-64-4-50-30	Public Fire Protection	283,665	267,554	295,100	295,100	290,000	(5,100)	(1.73)
600-000-64-4-50-40	Sales to Public Authorities	19,449	23,209	24,400	24,400	23,000	(1,400)	(5.74)
Totals for dept 000-64-SALES		1,482,454	1,520,935	1,531,040	1,531,040	1,539,500	8,460	0.55
Dept 000-81-INTEREST INCOME								
600-000-81-4-00-10	Interest & Dividend Income	3,122	12,490	4,000	4,000	0	(4,000)	(100.00)
600-000-81-4-00-30	Forfeited Discounts/Penalties	21,591	22,347	20,000	20,000	16,000	(4,000)	(20.00)
Totals for dept 000-81-INTEREST INCOME		24,713	34,837	24,000	24,000	16,000	(8,000)	(33.33)
Dept 000-82-MISCELLANEOUS REVENUE								
600-000-82-4-00-10	Rent Income	117,872	125,162	126,000	126,000	126,000	0	0.00
600-000-82-4-00-50	Miscellaneous Service Revenue	6,451	4,504	5,000	5,000	6,500	1,500	30.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		124,323	129,666	131,000	131,000	132,500	1,500	1.15
Dept 000-83-OTHER INCOME								
600-000-83-4-00-10	Amortization of Debt Premium	1,019	660	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		1,019	660	0	0	0	0	0.00

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
TOTAL ESTIMATED REVENUES		1,632,509	1,686,098	1,686,040	1,686,040	1,688,000	1,960	0.12
APPROPRIATIONS								
Dept 000-37-Admin & General Expense								
600-000-37-5-12-20	Uniform Allowance	169	225	0	0	0	0	0.00
600-000-37-5-15-10	WI Retirement	887	1,018	0	0	0	0	0.00
600-000-37-5-15-15	FICA	975	1,039	0	0	0	0	0.00
600-000-37-5-15-20	Group Insurance	1,981	2,308	0	0	0	0	0.00
600-000-37-5-54-15	Amortization-Bond Discount	876	3,024	0	0	0	0	0.00
600-000-37-5-60-20	Interest-Debt to Village	49,944	47,528	43,900	43,900	0	(43,900)	(100.00)
600-000-37-5-90-30	Other Income Deductions-CIAC	101,127	100,708	0	0	0	0	0.00
Totals for dept 000-37-Admin & General Expense		155,959	155,850	43,900	43,900	0	(43,900)	(100.00)
Dept 000-87-Admin & General Expense								
600-000-87-5-15-10	WI Retirement	513	731	0	0	0	0	0.00
600-000-87-5-15-15	FICA	575	803	0	0	0	0	0.00
600-000-87-5-15-20	Group Insurance	1,678	1,968	0	0	0	0	0.00
Totals for dept 000-87-Admin & General Expense		2,766	3,502	0	0	0	0	0.00
Dept 611-37-Source of Supply Expense								
600-611-37-5-15-10	WI Retirement	178	179	0	0	0	0	0.00
600-611-37-5-15-15	FICA	201	201	0	0	0	0	0.00
600-611-37-5-15-20	Group Insurance	613	544	0	0	0	0	0.00
600-611-37-5-22-50	Purchases of Water	631,477	663,836	676,000	676,000	670,000	(6,000)	(0.89)
600-611-37-5-35-60	Maint-Structures & Improvement	0	0	1,000	1,000	1,000	0	0.00

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
600-611-37-5-35-70	Maintenance-Supply Main	9,711	14,822	11,000	11,000	11,000	0	0.00
Totals for dept 611-37-Source of Supply Expense		642,180	679,582	688,000	688,000	682,000	(6,000)	(0.87)
Dept 612-37-Pumping Expense								
600-612-37-5-15-10	WI Retirement	12	14	0	0	0	0	0.00
600-612-37-5-15-15	FICA	23	24	0	0	0	0	0.00
600-612-37-5-15-20	Group Insurance	40	48	0	0	0	0	0.00
600-612-37-5-22-10	Power Purchased for Pumping	6,045	6,512	7,000	7,000	6,500	(500)	(7.14)
600-612-37-5-30-90	Miscellaneous Expense	0	0	1,000	1,000	200	(800)	(80.00)
600-612-37-5-35-60	Maint-Structures & Improvement	1,594	1,528	2,000	2,000	2,000	0	0.00
600-612-37-5-35-65	Maint-Pumping Equipment	602	395	2,000	2,000	2,000	0	0.00
Totals for dept 612-37-Pumping Expense		8,316	8,521	12,000	12,000	10,700	(1,300)	(10.83)
Dept 613-37-Water Treatment Expense								
600-613-37-5-15-10	WI Retirement	23	4	0	0	0	0	0.00
600-613-37-5-15-15	FICA	26	4	0	0	0	0	0.00
600-613-37-5-15-20	Group Insurance	84	12	0	0	0	0	0.00
600-613-37-5-36-11	Operation Supervision	1,014	1,505	4,000	4,000	2,000	(2,000)	(50.00)
600-613-37-5-36-15	Operations Labor	3,305	695	5,000	5,000	4,000	(1,000)	(20.00)
600-613-37-5-36-40	Chemicals	4,438	2,347	4,500	4,500	4,000	(500)	(11.11)
600-613-37-5-36-90	Miscellaneous Expense	60	359	1,000	1,000	1,000	0	0.00
Totals for dept 613-37-Water Treatment Expense		8,950	4,926	14,500	14,500	11,000	(3,500)	(24.14)
Dept 614-37-Trans & Distribution Expense								
600-614-37-5-15-10	WI Retirement	3,400	3,775	0	0	0	0	0.00
600-614-37-5-15-15	FICA	4,125	4,335	0	0	0	0	0.00
600-614-37-5-15-20	Group Insurance	11,274	11,202	0	0	0	0	0.00

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
600-614-37-5-30-90	Miscellaneous Expense	3,189	3,996	5,000	5,000	4,000	(1,000)	(20.00)
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	640	670	1,000	1,000	1,000	0	0.00
600-614-37-5-35-62	Maintenance-Main	56,395	128,784	80,000	80,000	95,000	15,000	18.75
600-614-37-5-35-63	Maintenance-Services	16,131	11,990	15,000	15,000	15,000	0	0.00
600-614-37-5-35-64	Maintenance-Meters	783	1,902	2,300	2,300	2,000	(300)	(13.04)
600-614-37-5-35-66	Maintenance-Hydrants	12,379	7,170	14,000	14,000	12,000	(2,000)	(14.29)
600-614-37-5-35-67	Maintenance-Misc Plant	19,019	24,606	18,000	18,000	18,000	0	0.00
600-614-37-5-36-10	Operations Supervision	13,750	17,978	14,000	14,000	20,000	6,000	42.86
600-614-37-5-36-11	Maintenance Supervision	9,710	14,397	11,000	11,000	12,000	1,000	9.09
600-614-37-5-36-20	Meter Expense	8,238	5,285	10,500	10,500	7,000	(3,500)	(33.33)
600-614-37-5-36-25	Digger's Hotline Expense	12,254	11,421	15,000	15,000	14,000	(1,000)	(6.67)
600-614-37-5-36-61	Storage Facilities Expense	0	0	2,000	2,000	1,000	(1,000)	(50.00)
600-614-37-5-36-62	Trans & Dist Line Expense	46,432	47,903	40,000	40,000	46,000	6,000	15.00
Totals for dept 614-37-Trans & Distribution Expense		217,719	295,414	228,800	228,800	248,000	19,200	8.39
Dept 614-84-Admin & General Expense								
600-614-84-5-15-10	WI Retirement	252	219	0	0	0	0	0.00
600-614-84-5-15-15	FICA	281	235	0	0	0	0	0.00
600-614-84-5-15-20	Group Insurance	845	709	0	0	0	0	0.00
Totals for dept 614-84-Admin & General Expense		1,378	1,163	0	0	0	0	0.00
Dept 616-37-Customer Account Expense								
600-616-37-5-15-10	WI Retirement	1,554	1,633	0	0	0	0	0.00
600-616-37-5-15-15	FICA	1,775	1,769	0	0	0	0	0.00
600-616-37-5-15-20	Group Insurance	1,495	1,130	0	0	0	0	0.00
600-616-37-5-36-10	Supervision-Customer Accounts	4,856	3,771	5,000	5,000	4,000	(1,000)	(20.00)

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
600-616-37-5-36-20	Meter Reading Expense	10,006	7,105	10,000	10,000	6,000	(4,000)	(40.00)
600-616-37-5-36-30	Customer Records/Collect Exp	12,719	6,468	12,500	12,500	14,000	1,500	12.00
600-616-37-5-36-40	Uncollectible Accounts	1,838	10,387	5,000	5,000	4,000	(1,000)	(20.00)
600-616-37-5-36-50	Misc Customer Account Expense	2,662	1,076	4,000	4,000	4,000	0	0.00
Totals for dept 616-37-Customer Account Expense		36,905	33,339	36,500	36,500	32,000	(4,500)	(12.33)
Dept 620-37-Admin & General Expense								
600-620-37-5-10-10	Salaries/Wages	23,811	17,615	27,000	27,000	0	(27,000)	(100.00)
600-620-37-5-15-10	WI Retirement	(787)	(1,383)	0	0	0	0	0.00
600-620-37-5-15-15	FICA	633	594	0	0	0	0	0.00
600-620-37-5-15-20	Group Insurance	1,760	1,050	0	0	0	0	0.00
600-620-37-5-20-20	Professional Services	22,890	22,890	27,000	27,000	25,000	(2,000)	(7.41)
600-620-37-5-30-10	Office Supplies, Equip & Exp	8,886	10,008	12,000	12,000	11,000	(1,000)	(8.33)
600-620-37-5-30-90	Miscellaneous Expense	4,648	4,889	5,000	5,000	5,000	0	0.00
600-620-37-5-35-55	Maintenance-General Plant	289	250	1,000	1,000	1,000	0	0.00
600-620-37-5-36-75	Transportation Expense	6,852	9,680	11,000	11,000	10,000	(1,000)	(9.09)
600-620-37-5-39-60	Regulatory Commission Expense	0	18,798	6,000	6,000	6,000	0	0.00
600-620-37-5-51-10	Property Insurance	11,056	11,056	12,500	12,500	12,000	(500)	(4.00)
600-620-37-5-51-45	Injuries & Damages	10,003	10,147	11,000	11,000	10,000	(1,000)	(9.09)
600-620-37-5-53-20	Rent Expense	12,192	12,192	13,000	13,000	13,000	0	0.00
Totals for dept 620-37-Admin & General Expense		102,233	117,786	125,500	125,500	93,000	(32,500)	(25.90)
Dept 621-37-Depreciation Expense								
600-621-37-5-54-10	Depreciation Expense	142,149	128,886	145,000	145,000	135,000	(10,000)	(6.90)
Totals for dept 621-37-Depreciation Expense		142,149	128,886	145,000	145,000	135,000	(10,000)	(6.90)
Dept 623-37-Other Expense								

VILLAGE OF BROWN DEER

WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
600-623-37-5-36-80	Taxes	285,582	276,426	312,000	312,000	322,000	10,000	3.21
Totals for dept 623-37-Other Expense		285,582	276,426	312,000	312,000	322,000	10,000	3.21
Dept 625-37								
600-625-37-5-54-10	Misc Amortization-CIAC	(53,713)	(83,909)	0	0	0	0	0.00
Totals for dept 625-37-		(53,713)	(83,909)	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,550,424	1,621,486	1,606,200	1,606,200	1,533,700	(72,500)	(4.51)
NET OF REVENUES/APPROPRIATIONS - FUND 600		82,085	64,612	79,840	79,840	154,300	(74,460)	93.26
BEGINNING FUND BALANCE		7,639,532	7,694,331	7,758,945	7,758,945	7,953,308	194,363	2.51
FUND BALANCE ADJUSTMENTS		(27,289)	0	114,523	114,523	(238,147)	(74,460)	93.26
ENDING FUND BALANCE		7,694,328	7,758,943	7,953,308	7,953,308	7,869,461	(83,847)	(1.05)

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Est. Actual	2016 Budget
Ditches Rehabed (L. Ft.)	6,800	5,000	5,000	9,000	7,000	7,000
Catch Basins Cleaned	120	120	120	120	120	120
Street Sweeping (tons)	70	70	70	100	100	100
Wet/Dry Basins inspected	26	26	26	28	30	30
Outfalls inspected	62	62	62	62	62	62
Storm Water Education Event	1	1	1	1	1	1
Storm Water Brochures	3,500	3,500	3,500	3,500	3,500	3,500

ADDITIONAL INFORMATION IN THE ANNUAL NR216 REPORT TO WDNR

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Storm Water Utility**

**PERFORMANCE MEASURES:**

Objective	Efficiency Measure	2011	2012	2013	2014	2015	2016
Efficient Municipal Gov't	Cost per Foot of Ditch Replaced	\$ 92.28	\$ 88.76	\$ 88.76	\$ 87.19	\$ 125.00	\$ 125.00
Cost per capita	Operating costs	\$ 52.30	\$ 53.26	\$ 48.82	\$ 49.13	\$ 71.96	\$ 74.88

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ 2015 Ditching Projects:
  - N. 58<sup>th</sup> Street from W. Donna Drive to W. Range Avenue
  - N. 57<sup>th</sup> Street from W. Dean Road to W. Range Avenue
  - W. Ester Place from N. 57<sup>th</sup> Street to N. 59<sup>th</sup> Street
  - W. Range Avenue from N. 57<sup>th</sup> Street to N. 58<sup>th</sup> Street
  - W. Carolann Drive from N. 67<sup>th</sup> Street to N. Bethanne Drive
  - W. Glenbrook Road from N. 67<sup>th</sup> Street to N. 68<sup>th</sup> Street
  
- ✚ W. Bradley Road reconstruction bio-median stormwater project from N. 51<sup>st</sup> Street to N. Sherman Blvd./CTH G.
  
- ✚ N. 50<sup>th</sup> Street drainage-way reconstruction & naturalization stormwater project.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ 2016 Ditching Projects:
  - N. 56<sup>th</sup> Street from W. Donna Drive to W. Betty Lane
  - N. 52<sup>nd</sup> Street from W. Churchill Lane to W. Dean Road

**BUDGET SUMMARY:**

- ✚ The 2016 budget includes no increase in the stormwater utility rate. The rate will remain \$119.08/ERU. The stormwater utility budget maintains the same staffing levels as 2015.

VILLAGE OF BROWN DEER  
STORM WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 610 - Storm Water								
ESTIMATED REVENUES								
Dept 000-35-STATE GRANTS								
610-000-35-4-30-30	State & Federal Grants	88,945	0	0	0	0	0	0.00
Totals for dept 000-35-STATE GRANTS		88,945	0	0	0	0	0	0.00
Dept 000-49-OTHER PERMITS								
610-000-49-4-30-10	Fees & Permits	760	1,835	1,540	2,500	1,540	0	0.00
Totals for dept 000-49-OTHER PERMITS		760	1,835	1,540	2,500	1,540	0	0.00
Dept 000-64-SALES								
610-000-64-4-10-10	Storm Water Charges	868,102	869,099	980,088	980,088	980,088	0	0.00
610-000-64-4-10-20	Culvert/Driveway Replacements	31,816	30,953	1,000	1,000	1,000	0	0.00
Totals for dept 000-64-SALES		899,918	900,052	981,088	981,088	981,088	0	0.00
Dept 000-81-INTEREST INCOME								
610-000-81-4-00-10	Interest Income	1,840	5,659	6,500	6,500	6,500	0	0.00
610-000-81-4-00-40	Late Penalties	11,219	11,958	5,000	5,000	5,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		13,059	17,617	11,500	11,500	11,500	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
610-000-82-4-00-50	Miscellaneous Revenue	1,246	1,000	0	0	0	0	0.00
610-000-82-4-00-60	Gain/Loss on Disposal of Assets	0	2,750	0	17,552	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		1,246	3,750	0	17,552	0	0	0.00
Dept 000-83-OTHER INCOME								

VILLAGE OF BROWN DEER  
STORM WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
610-000-83-4-00-10	Amortization of Debt Premium	5,737	4,155	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		5,737	4,155	0	0	0	0	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,009,665</b>	<b>927,409</b>	<b>994,128</b>	<b>1,012,640</b>	<b>994,128</b>	<b>0</b>	<b>0.00</b>

**APPROPRIATIONS**

Dept 000-36								
610-000-36-5-10-10	Salaries/Wages	137,356	125,603	179,722	95,946	202,126	22,404	12.47
610-000-36-5-11-10	Seasonal Hire	0	0	10,000	0	10,000	0	0.00
610-000-36-5-12-20	Uniform Allowance	148	0	175	175	175	0	0.00
610-000-36-5-14-00	Overtime	522	57	1,000	1,000	1,000	0	0.00
610-000-36-5-15-10	WI Retirement	9,173	8,768	11,655	6,550	12,778	1,123	9.64
610-000-36-5-15-15	FICA	10,028	9,073	13,749	6,994	14,980	1,231	8.95
610-000-36-5-15-20	Group Insurance	50,641	38,245	49,977	29,680	60,197	10,220	20.45
610-000-36-5-15-25	Worker Comp Insurance	7,557	6,550	4,500	4,500	4,500	0	0.00
610-000-36-5-20-20	Professional Services	7,745	1,400	10,000	10,000	10,000	0	0.00
610-000-36-5-20-45	NR216 Contract	12,640	9,350	20,000	20,000	20,000	0	0.00
610-000-36-5-22-10	Natural Gas/Electric Service	259	561	500	500	500	0	0.00
610-000-36-5-22-20	Water/Sewer-Mun Complex	0	0	200	200	200	0	0.00
610-000-36-5-23-20	Turf Maintenance	8,907	19,236	30,000	30,000	30,000	0	0.00
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	160	520	360	360	360	0	0.00
610-000-36-5-26-75	Administration Services	47,765	47,765	47,765	47,765	47,765	0	0.00
610-000-36-5-29-30	Landfill fees	2,280	6,054	5,000	5,000	5,000	0	0.00
610-000-36-5-29-50	Equipment Rental	7,924	7,392	7,280	7,280	7,280	0	0.00
610-000-36-5-30-10	Office Supplies	2,857	220	250	250	250	0	0.00

VILLAGE OF BROWN DEER  
STORM WATER UTILITY  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
610-000-36-5-33-10	Tools & Supplies	1,073	1,470	2,000	2,000	2,000	0	0.00
610-000-36-5-34-10	Fuel, Oil & Lubricants	4,155	4,314	3,600	3,600	3,600	0	0.00
610-000-36-5-34-30	Safety Supplies	0	0	500	500	500	0	0.00
610-000-36-5-34-35	Coveral Services	157	202	150	150	150	0	0.00
610-000-36-5-35-20	Vehicle Repair/Maint Supplies	1,431	234	2,400	2,400	2,400	0	0.00
610-000-36-5-35-40	Equipment Repair/Maint Supplie	3,334	1,430	2,400	2,400	2,400	0	0.00
610-000-36-5-36-30	Billing Services	24,352	28,418	26,000	26,000	26,000	0	0.00
610-000-36-5-37-10	Operations Material	9,164	0	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	34	0	100	100	100	0	0.00
610-000-36-5-45-20	Periodicals	500	0	500	500	500	0	0.00
610-000-36-5-45-30	Professional Training	80	0	1,000	1,000	1,000	0	0.00
610-000-36-5-54-10	System Depreciation	175,349	187,416	160,000	160,000	160,000	0	0.00
610-000-36-5-54-15	Equipment Depreciation	11,786	19,819	12,000	12,000	12,000	0	0.00
610-000-36-5-60-20	Debt Service-Interest Expense	47,521	45,770	40,500	40,500	40,500	0	0.00
610-000-36-5-60-30	Amortization of debt issue cos	964	19,655	1,200	1,200	1,200	0	0.00
610-000-36-5-82-45	Capital Outlay-Imp Ditch/Strm	0	0	200,000	200,000	200,000	0	0.00
Totals for dept 000-36-		585,862	589,522	863,483	737,550	898,461	34,978	4.05
<b>TOTAL APPROPRIATIONS</b>		<b>585,862</b>	<b>589,522</b>	<b>863,483</b>	<b>737,550</b>	<b>898,461</b>	<b>34,978</b>	<b>4.05</b>
NET OF REVENUES/APPROPRIATIONS - FUND 610		423,803	337,887	130,645	275,090	95,667	34,978	(26.77)
BEGINNING FUND BALANCE		3,042,516	3,444,610	3,782,497	3,782,497	4,250,559	468,062	12.37
FUND BALANCE ADJUSTMENTS		(21,712)	0	192,972	192,972	0	34,978	(26.77)
ENDING FUND BALANCE		3,444,607	3,782,497	4,106,114	4,250,559	4,346,226	240,112	5.85

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Est. Actual	2016 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	2011	2012	2013	2014	2015	2016
Cost per capita	Operating costs	\$ 126.54	\$ 114.34	\$ 137.73	\$ 118.49	\$ 117.88	\$ 119.71

**OBJECTIVES ACCOMPLISHED IN 2015:**

- ✚ 2015 Testing and Sealing Program (Visu-Sewer)
- ✚ Private Property Infiltration and Inflow Program (75% MMSD funded)
- ✚ CIPP sewer lining.

**OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

- ✚ 2016 Continuing Testing and Sealing Program (Visu-Sewer)
- ✚ Private Property I/I Project (75% MMSD funded)
- ✚ CIPP Lining Project
- ✚ Sewer Lateral Relay Project (Coordinated with Water Utility Project)

**BUDGET SUMMARY:**

- ✚ The 2016 budget includes sanitary sewer volumetric rates increasing to \$1.70 per 1,000 gallons used (approx. 6.25% increase). Currently (2015), the volumetric rate is \$1.60 per 1,000 gallons used. The connection fee remains \$14.35 per quarter.

VILLAGE OF BROWN DEER  
SANITARY SEWER  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 630 - Sewer								
ESTIMATED REVENUES								
Dept 000-64-SALES								
630-000-64-4-10-10	Volumetric Charges	466,244	543,543	486,528	486,528	518,323	31,795	6.54
630-000-64-4-10-15	Connection Charges	184,936	212,367	212,520	212,520	212,520	0	0.00
630-000-64-4-10-25	MMSD Charges	699,261	720,480	696,736	696,736	696,736	0	0.00
Totals for dept 000-64-SALES		1,350,441	1,476,390	1,395,784	1,395,784	1,427,579	31,795	2.28
Dept 000-81-INTEREST INCOME								
630-000-81-4-00-10	Investment Interest	1,344	5,598	7,000	7,000	7,000	0	0.00
630-000-81-4-00-40	Interest-Delinquent Accounts	22,693	24,271	15,000	15,000	15,000	0	0.00
Totals for dept 000-81-INTEREST INCOME		24,037	29,869	22,000	22,000	22,000	0	0.00
Dept 000-82-MISCELLANEOUS REVENUE								
630-000-82-4-00-50	Miscellaneous	1,020	89,800	0	0	0	0	0.00
630-000-82-4-00-60	Gain/Loss on Disposal of Asset	3,502	0	0	0	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		4,522	89,800	0	0	0	0	0.00
Dept 000-83-OTHER INCOME								
630-000-83-4-00-10	Amortization of Debt Premium	517	314	0	0	0	0	0.00
Totals for dept 000-83-OTHER INCOME		517	314	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,379,517	1,596,373	1,417,784	1,417,784	1,449,579	31,795	2.24

APPROPRIATIONS

VILLAGE OF BROWN DEER

SANITARY SEWER

2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET		
Dept 000-36								
630-000-36-5-10-10	Salaries/Wages	61,971	74,196	80,717	75,785	95,403	14,686	18.19
630-000-36-5-12-20	Uniform Allowance	0	0	175	175	175	0	0.00
630-000-36-5-14-00	Overtime	0	24	500	500	500	0	0.00
630-000-36-5-15-10	WI Retirement	4,112	5,159	5,347	5,154	6,156	809	15.13
630-000-36-5-15-15	FICA	4,473	5,423	6,175	5,577	7,312	1,137	18.41
630-000-36-5-15-20	Group Insurance	18,558	18,039	22,694	20,606	27,249	4,555	20.07
630-000-36-5-15-25	Worker Compensation Ins	6,329	6,364	5,600	5,600	5,600	0	0.00
630-000-36-5-20-20	Professional Services	7,965	10,152	10,000	20,000	10,000	0	0.00
630-000-36-5-20-45	Engineering Services	2,235	4,200	5,000	5,000	5,000	0	0.00
630-000-36-5-22-10	Natural Gas/Electric Service	2,150	2,542	4,600	4,600	4,600	0	0.00
630-000-36-5-22-20	Sewer/Water Services	1,213	1,206	1,200	1,200	1,200	0	0.00
630-000-36-5-23-10	Cleaning Services	0	644	500	500	500	0	0.00
630-000-36-5-26-10	MMSD Service Charges	699,640	714,909	697,000	697,000	697,000	0	0.00
630-000-36-5-26-15	MMSD Hazardous Waste Service	13,797	14,030	15,000	16,000	15,000	0	0.00
630-000-36-5-26-75		93,806	93,806	93,806	93,806	93,806	0	0.00
630-000-36-5-29-30	Landfill Fees	0	0	400	400	400	0	0.00
630-000-36-5-29-50	Equipment Rental	1,081	3,689	5,000	5,000	5,000	0	0.00
630-000-36-5-30-10	Office Supplies, Equip & Exp	2,615	689	300	300	300	0	0.00
630-000-36-5-33-10	Tools & Supplies	456	2,059	700	2,000	1,000	300	42.86
630-000-36-5-34-10	Fuel, Oil & Lubricants	2,978	2,549	3,600	3,600	3,600	0	0.00
630-000-36-5-34-30	Safety Equipment	0	21	800	800	800	0	0.00
630-000-36-5-34-35	Uniforms/Coveralls	177	202	300	300	300	0	0.00
630-000-36-5-35-20	Vehicle Repair/Maint Supplies	77	426	800	800	800	0	0.00
630-000-36-5-35-40	Equip Repair/Maint Supplies	2,854	869	5,000	5,000	5,000	0	0.00
630-000-36-5-35-60	Maintenance-System	3,705	2,516	5,000	5,000	5,000	0	0.00
630-000-36-5-36-30	Meter Expenditures-Water	100,591	100,812	105,000	105,000	105,000	0	0.00

VILLAGE OF BROWN DEER  
SANITARY SEWER  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013	2014	2015	2015	2016	\$	%
		ACTIVITY	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET		
630-000-36-5-37-10	Operations Material	19,806	10,291	25,000	25,000	25,000	0	0.00
630-000-36-5-37-20	MONITORING	1,555	1,439	1,000	1,000	1,000	0	0.00
630-000-36-5-45-10	Professional Memberships	50	1,040	1,050	1,050	1,050	0	0.00
630-000-36-5-45-20	Professional Publications	0	481	150	150	150	0	0.00
630-000-36-5-45-30	Professional Training	0	0	1,000	1,500	1,500	500	50.00
630-000-36-5-54-10	Depreciation Expense-System	94,567	95,335	94,000	94,000	94,000	0	0.00
630-000-36-5-54-15	Depreciation Expense-Equip	29,689	36,322	20,000	20,000	20,000	0	0.00
630-000-36-5-60-20	Interest Expense	41,055	37,109	37,000	37,000	37,000	0	0.00
630-000-36-5-60-30	Amortization of Debt Issue Cos	797	1,260	0	0	0	0	0.00
630-000-36-5-81-35	Capital Equipment-Sewer	0	0	10,000	10,000	10,000	0	0.00
630-000-36-5-82-45	Inflow/Infiltration Control	434,373	173,931	150,000	150,000	150,000	0	0.00
Totals for dept 000-36-		1,652,675	1,421,734	1,414,414	1,419,403	1,436,401	21,987	1.55
TOTAL APPROPRIATIONS		1,652,675	1,421,734	1,414,414	1,419,403	1,436,401	21,987	1.55
NET OF REVENUES/APPROPRIATIONS - FUND 630		(273,158)	174,639	3,370	(1,619)	13,178	(9,808)	291.04
BEGINNING FUND BALANCE		4,338,904	4,050,705	4,225,348	4,225,348	4,440,085	214,737	5.08
FUND BALANCE ADJUSTMENTS		(15,043)	0	216,356	216,356	0	(9,808)	291.04
ENDING FUND BALANCE		4,050,703	4,225,344	4,445,074	4,440,085	4,453,263	8,189	0.18

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Internal Service Fund**

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

**Liability Insurance Fund**

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

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

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

**BUDGET SUMMARY:**

-  The 2016 budget shows cost remain similar to 2015.

VILLAGE OF BROWN DEER  
LIABILITY INSURANCE FUND  
2016 BUDGET

GL NUMBER	DESCRIPTION	2013 ACTIVITY	2014 ACTIVITY	2015 AMENDED BUDGET	2015 PROJECTED ACTIVITY	2016 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 700 - Liability Insurance Fund								
ESTIMATED REVENUES								
Dept 000-81-INTEREST INCOME								
700-000-81-4-00-50	Dividend Income	73,713	23,662	10,000	21,547	26,832	16,832	168.32
Totals for dept 000-81-INTEREST INCOME		73,713	23,662	10,000	21,547	26,832	16,832	168.32
Dept 000-82-MISCELLANEOUS REVENUE								
700-000-82-4-00-50	Miscellaneous Income	0	4,264	0	20,000	0	0	0.00
Totals for dept 000-82-MISCELLANEOUS REVENUE		0	4,264	0	20,000	0	0	0.00
Dept 000-92-TRANSFER FROM OTHER FUNDS								
700-000-92-4-10-00	General Fund	91,000	90,000	90,000	90,000	90,000	0	0.00
Totals for dept 000-92-TRANSFER FROM OTHER FUNDS		91,000	90,000	90,000	90,000	90,000	0	0.00
TOTAL ESTIMATED REVENUES		164,713	117,926	100,000	131,547	116,832	16,832	16.83
APPROPRIATIONS								
Dept 000-19								
700-000-19-5-51-50	Liability Ins Premiums	92,877	92,061	90,000	96,185	103,281	13,281	14.76
700-000-19-5-51-75	Insurance Claims	416	6,560	100,000	21,620	100,000	0	0.00
Totals for dept 000-19-		93,293	98,621	190,000	117,805	203,281	13,281	6.99
TOTAL APPROPRIATIONS		93,293	98,621	190,000	117,805	203,281	13,281	6.99
NET OF REVENUES/APPROPRIATIONS - FUND 700		71,420	19,305	(90,000)	13,742	(86,449)	(3,551)	(3.95)

BEGINNING FUND BALANCE	457,824	356,463	375,768	375,768	617,143	241,375	64.24
FUND BALANCE ADJUSTMENTS	(172,781)	0	227,633	227,633	0	(3,551)	(3.95)
ENDING FUND BALANCE	356,463	375,768	513,401	617,143	530,694	17,293	3.37

# APPENDICES

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Community Profile and Statistical Information**

**Community Profile**

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

The Village started as a small settlement in the 1850's along the Milwaukee River at the intersection of what is now Highways 100 and 57. The unincorporated Village grew modestly as part of the Town of Granville until the 1950's. In 1955 the Village incorporated, and in 1962, after a series of annexation battles with the City of Milwaukee, assumed its present boundaries. As a result of the 1962 court settlement with the City of Milwaukee, the Brown Deer School District also shares the Village's boundaries. The Village's population has remained relatively constant since before 1990 at approximately 12,000 residents. The current population of the Village is 12,102.

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  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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**Community Profile and Statistical Information**

**Demographics and Economic Information**

Population	State of Wisconsin	Milwaukee County	Village of Brown Deer
Estimate, 2015	5,757,564	956,406	12,102
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
2014	\$ 52,738	\$ 43,385	\$55,396
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, 2015	4.60%	5.50%	not available
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

**Village of Brown Deer  
2016  
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

**Community Profile and Statistical Information**

<u>Largest Taxpayers</u>		2015	2015
<u>Taxpayer</u>	<u>Type of Business / Property</u>	<u>Assessed Valuation</u>	<u>Equalized Valuation</u>
Brown Deer Center LLC	Property Management	\$ 19,794,400	\$ 19,941,971
Burnham 4401 LTD	Property Management	\$ 15,196,000	\$ 15,309,289
Brown Deer Market LLC	Property Management	\$ 13,897,500	\$ 14,001,108
FIS (Fidelity Information Center)	Data Processing Center	12,400,000	\$ 12,492,444
Wal-Mart	Retail	11,985,000	\$ 12,074,350
North Pointe Apartments, Ltd.	Property Management	11,528,000	\$ 11,613,943
River Place Apartments LLC	Property Management	10,500,000	\$ 10,578,279
Community Television (TV 6)	Business	8,306,200	\$ 8,368,124
Park Plaza Court	Property Management	7,980,000	\$ 8,039,492
Brook Lane Apartments	Property Management	7,295,500	\$ 7,349,889

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.

## Glossary of Wisconsin Government Terms

**Municipal.** Any county, city, village, town, technical college district, special purpose district or board or commission, and any public or quasi-public corporation or board or commission created pursuant to statute, ordinance or resolution, but does not include the state, a state agency, or corporation chartered by the state or a school district. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

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

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

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

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

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

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

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

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

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

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

# Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Wisconsin Government Terms

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

## Glossary of Wisconsin Government Terms

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



# **FINANCIAL POLICY / MANUAL**

Revised December 5, 2011

**SUBJECT: GENERAL OPERATIONS POLICY**

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

**Objectives:**

A. Accounting

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

B. Cash Management

1. Receipts:

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

2. Disbursements:

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

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

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

#### PREPAIDS

- Checks are cut weekly for Prepays by a staff member of the Administrative Services Department, reviewed by the Treasurer/Comptroller and mailed.
- A check register will be printed weekly detailing the prepaids and will be included in the monthly reports for review by FPW and the Village Board.

#### VOUCHERS

- Checks are cut for Vouchers once a month by a staff member of the Administrative Services Department, and reviewed by the Treasurer/Comptroller.
- The voucher (and prepaid) list is presented once a month to the Finance and Public Works Committee for review and then presented for approval to the Village Board at the second meeting of the month.
- Upon above approval, the Treasurer/Comptroller will release the checks, for the vouchers to be mailed.
- Employee wages are to be paid bi-weekly.
- The Village Treasurer/Comptroller is authorized at his/her discretion to process periodic payments through the use of money transfer techniques as set forth in State Statutes 66.0607 and more specifically in sec. 66.0607(3)(m).

#### C. Daily Cash Operations

1. The cash drawers utilized at the front counter will be counted, balanced, and reported daily by the Treasurer/Comptroller or Deputy Treasurer/Comptroller (or other employee as designated in their absence). During tax time the drawers may be counted more frequently.
2. The individual that balanced the cash drawer will give the deposit to the other (between the Treasurer/Comptroller and the Deputy Treasurer/Comptroller) to write up the bank deposit for that day.
- 3.
4. Under no circumstance can a Village staff member cash a personal check or a third party check in the Village's cash drawer.

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

**SUBJECT: PURCHASING POLICY**

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

**Guidelines:**

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

*Delegation of Authority*

Each department head is authorized to delegate authority to an employee(s) of that department to make and approve purchases not exceeding \$5,000.00. The department head will need to sign off on the accounts payable vouchers prior to payment. While delegation of authority is realistic in how Village business is conducted the department head is ultimately responsible for all purchases made by employees of the department.

*Planning*

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

*Overdrafts*

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

*Quality*

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

*Sales Tax*

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

### *Endorsements*

Neither the Village's name nor any employee's name or position is to be used to endorse or support a product or vendor, unless specifically authorized by the Village Board.

### *Ethics Laws*

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

### **Purchasing Procedures:**

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

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

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

#### *Purchases from \$5,001 to \$15,000*

The Village Manager is authorized to approve any purchase in the amount of \$5,001 to \$15,000. Prior to securing goods or services costing from \$5,001 to \$15,000, departments (department heads/designees) must obtain three (3) or more written quotations. The department head must be able to show proof the quotations and compile the information in a way that allows for comparison. If departments are unable to secure three (3) written quotations, an explanation why less than three (3) qualified vendors were available must be noted for the Village Manager. The form used to compare the quotations, as approved by the Village Manager, shall be attached to the payment authorization.

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

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

##### Services

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

\$5,000 to \$15,000. Services purchased in this category must be presented to the Finance/Public Works Committee for recommendation to the Village Board for approval.

#### Equipment

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

#### Capital Improvements and Construction Projects

For capital improvements and construction projects exceeding \$15,000 in value, Departments shall prepare specifications based upon standards appropriate to meet the Village's needs. Specifications shall be forwarded to the Village Manager for review, comment, and recommendation. Upon the Village Manager's recommendation, the Department Head will then prepare the necessary bid package, public notices, and advertisements to meet the Village purchasing policy and will also send invitations to bid to qualified vendors. A bid packet containing an invitation to bid, specifications, and general bid documents will be sent to qualified vendors as well as those that respond to the legal notice.

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

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

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

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

#### **Special Requirements:**

Occasionally the Village may need to purchase goods or services under circumstances which do not clearly fit the patterns of normal public procurement and for which normal competitive shopping procedures do not apply. All proposed capital purchases exceeding \$5,000 and funded through the Capital Improvement Fund shall be supported by a completed document

allowing for comparison, review, and approval by the Finance/Public Works Committee concurrent with the Capital Improvement Plan and the Annual Budget..

#### *Sole Source*

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

#### *Special Exception*

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

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

#### *Cooperative Purchasing Programs*

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

#### *Professional Services*

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

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

### *Emergency Purchases*

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

### *Petty Cash Accounts*

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

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

### **Specifications:**

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

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

### *General Guidelines*

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

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

### *Types of Specifications*

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

#### Qualified Products or Acceptable Brands List

These lists are developed where it is not possible to write specs adequate to identify the quality and performance required, or when tests necessary to determine

compliance with technical specs are lengthy, costly, or require complicated technical equipment.

Specification by Brand or Trade Name

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

Specifications by Blueprint or Dimension Sheet

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

Specifications by Performance, Purpose or Use

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

Specifications by Industry Standards

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

Specifications by Samples

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

**SUBJECT: VILLAGE ISSUED PURCHASING CARD POLICY**

**General:** To establish a methodology for use and to define the limits of use of Village issued purchasing cards provided to certain personnel in order to make purchases of goods and/or services on behalf of the Village of Brown Deer.

This policy is being established in order to provide a more rapid turnaround of requisitions for low dollar value goods, emergency purchases, and travel/training expenditures and to reduce paperwork and handling costs. By using the purchasing cards the requests for petty cash, manual checks and the payment cycle are reduced. Those purchasers who have been issued purchasing cards may now initiate transactions in-person, by telephone, or on the Internet, within the limits of this procedure and receive goods.

**Procedure**

1. Receiving a Purchasing card.
  - a. Village Department Heads and designated employees approved by the Village Manager shall receive a purchasing card.
  - b. The Cardholder shall be issued a copy of this procedure and shall be required to sign an employee agreement, Attachment A.
  - c. The Treasurer/Comptroller shall maintain all records of purchasing card requests, limits, cardholder transfers and lost/stolen/destroyed card information.
2. Authorized Purchasing Card Use
  - a. This unique purchasing card that the Cardholder receives has his/her name embossed on it and shall ONLY be used by the Cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The Cardholder may make transactions on behalf of others in their department. However, the Cardholder is responsible for all use of his/her card.
  - b. The Cardholder shall inform the Vendor that the goods are not subject to sales tax, as the Village is exempt in the State of Wisconsin. A sales tax exemption certificate is available upon request.
3. Unauthorized Purchasing card Use
  - a. The purchasing card SHALL NOT BE USED for the following:
    1. Personal purchases or identification;
    2. Cash Advances;
  - b. A Cardholder who makes unauthorized purchases or carelessly uses the purchasing card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the Bank in connection with the misuse.
  - c. The Cardholder will also be subject to disciplinary action.

#### 4. Cardholder Record Keeping

- a. Whenever a purchasing card purchase is made documentation shall be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the Cardholder's monthly statement of account and listed on the cardholder's purchasing log, Attachment B.
- b. In all purchase scenarios, the Cardholder is responsible to check that sales tax is not charged, prior to the authorizing the purchase.

#### 5. Review of Monthly Statement

- a. At the end of each billing cycle, the Cardholder shall receive from the Bank his/her monthly statement of account that will list the Cardholder's transactions for that period.
- b. The Cardholder shall check each transaction listed against his/her purchasing log, receipts and any shipping documents to verify the monthly statement.

The original sales documents (packing slip, invoice, cash register tape and purchasing card slips, etc.) for all items listed on the monthly statement MUST be neatly attached, in purchasing log sequence, to the statement. This data attachment is critical to provide audit substantiation. **IF THIS ROUTINE IS NOT ADHERED TO, THE PURCHASING CARD WILL BE REVOKED.** The careful matching of complete support documents to the log and then to the statement is vital to the success of this program.

After this review, the Cardholder shall sign the statement and present the monthly statement to his/her approving supervisor for approval and signature, then forward the payment voucher to Administrative Services for payment.

- c. The Cardholder shall review the monthly statements and return to Administrative Services within the timeframe requested by the Accounts Payable Clerk or within five (5) working days of receipt.
- d. If the Cardholder does not have documentation of a transaction listed on the monthly statement, he/she shall attach an explanation that includes a description of the item(s) purchased, date of purchase, Vendor's name and reason for the lack of supporting documentation.
  - Purchasing card returns – If an item is not satisfactory, received wrong, damaged and/or defective, duplicate order, etc., the Cardholder should make contact with the vendor to explain the problem and inquire about return policies. If an item has been returned and a credit voucher received, the cardholder shall verify that this credit is reflected on the monthly statement and purchasing log.
  - If purchased items or credits are not listed on the monthly statement, the Cardholder shall **RETAIN** the appropriate transaction documentation until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the date of purchase, the Cardholder shall notify the Accounts Payable Clerk and the Treasurer/Comptroller.

- e. If the Cardholder is disputing a charge, he/she shall follow the guidelines of the card's issuing Bank and include documentation with the statement package.

6. Monthly Account Summaries

- a. The Bank shall issue monthly Account Summaries, listing all transactions, to the Treasurer/Comptroller. These listings will allow the Treasurer/Comptroller to track the Cardholder's activities and act as a checklist for the Accounts Payable Clerk to anticipate which approved monthly statements are due from which Cardholders.

More than two (2) reminders to a Cardholder that an approved monthly statement is delinquent will be grounds for withdrawing the purchasing card from that user.

7. Card Security

- a. It is the Cardholder's responsibility to safeguard the purchasing card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

The Cardholder must not allow anyone to use his/her account number. A violation of this trust may result in that Cardholder having his/her card withdrawn and disciplinary action taken.

- b. If the card is lost or stolen, the Cardholder shall immediately notify the Treasurer/Comptroller who will contact the bank to have the card cancelled and a new one re-issued.

8. Cardholder Separation

- a. Prior to separation from the Village or transfer to another department, the Cardholder shall surrender the purchasing card and current purchasing card purchasing log to the Treasurer/Comptroller or Village Manager. Upon its receipt, the Treasurer/Comptroller or Village Manager will review, approve and forward to Accounts Payable the month end purchasing card statement and destroy the card.

9. Review and Audit

- a. Issuance of a procurement card is a privilege and periodic audits will be done to verify compliance to the stated policies and procedures.

**SUBJECT: CAPITALIZED FIXED ASSET POLICY**

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

**Objectives:**

- A. The Village's Record of Capital Assets shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Village's Record of Capital Assets shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally, repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions, which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Village's Record of Capital Assets.
- C. Asset Valuation
  - Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.
  - 1. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
  - 2. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000.00. If sale value is less than \$5,000.00, normal depreciation for the useful life will be used.
  - 3. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.
  - 4. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.
  - 5. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
  - 6. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, storm water management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the

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

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

**SUBJECT: CAPITAL IMPROVEMENT PLANNING PROCESS & POLICY**

**General:** The intent of the capital improvement planning process and policy is to insure that the Village of Brown Deer has set in place a long-term plan regarding improvements and replacement of buildings, equipment, parks, and public infrastructure, including its utilities. It is prudent that management have a process where these items are reviewed and scheduled to be replaced outside of and prior to the annual budget process.

**Policy Management:**

- The Village Board must approve a five-year capital improvement plan that is updated annually.
- The five (5) year capital improvement plan will include consideration of major equipment replacement needs as well as any other projects or future capital expenditures.
- The Village Board will hold at least one Capital planning workshop that is considered an open meeting, thus being open for public input.
- The Capital Improvement Planning process will begin at a staff level in March and the Capital Planning workshop(s) should be expected to occur in May.
- The first year of the five-year capital improvement plan with consideration of any changes will be rolled into the current year capital improvement budget during the annual operating budget process.

**Funding Plan:**

Delaying capital maintenance and replacement of equipment results in higher future costs and decreased resident service and quality of life. The Village recognizes that large increases to property taxes are not desirable and thus a funding plan has been put in place.

- As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual capital improvement budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.
- The Village desires to purchase non-debt purchase requests through annual operating revenues such as tax levy and interest income.
  - The Village designed a ten-year funding plan, which shows how the desire above can be reached.
  - The plan uses a combination of reserves on hand, incremental tax levy increases of 3% and debt service tax levy that will become available in future years to fund annually recurring purchase requests.
    - Reserves on hand are derived from the North Shore Fire Department Asset Sale Fund, the Capital Improvement Fund, and the Equipment Replacement Fund, which have now been combined all into the Capital Improvement Fund.
  - The ten-year plan calls for these funds to be relied on over the next several years, then builds the reserve balance back up slightly. The use of these reserves will allow the Village to gradually increase the tax levy to fund these purchases rather than including large one-time jumps.
- In order to complete the ten-year plan the Village plans to borrow bi-annually for those projects that meet the debt requirements. The plan assumes that debt financed projects

would average approximately \$500,000 per year after 2015 and continue with a bi-annual debt issue until the fund is self-sustaining.

**Procedures:**

1. The Village begins the capital planning process by summarizing all existing capital assets including equipment, buildings, and infrastructure assets purchased with an individual value more than \$5,000. This inventory listing includes the year the asset was purchased, estimated life, and estimated replacement year.
2. Department heads then complete a capital needs assessment. One part of that assessment is to review their existing asset inventory and ensure that assets needing replacement during the next five years are requested. Departments are also provided with a listing of capital assets for their review and updates.
3. Once all capital purchase requests are received by the Treasurer/Comptroller, they are split into five groups.

**Non-Debt Financed Purchase Requests:** Non-debt financed purchase requests can be thought of as falling into one of three categories annually recurring, smaller dollar purchases or shorter-lived assets. The Village desires to finance those purchases, which recur annually through annual revenues rather than borrowed funds. This method allows for tax rate stabilization and lower debt service payments due to fewer borrowings. The Village also desires not to borrow for lower cost assets as the cost of financing can become too high in comparison to the asset's overall value. In some cases, it is the combination of dollar amount and asset life that result in the asset being shown within this category.

**Debt Financed Purchase Requests:** Debt financed purchase requests are higher cost, more infrequent purchase requests. Due to the infrequency of purchase, paying for these assets with annual operating funds would lead to a tax rate, which fluctuated significantly from one year to the next. In order to maintain tax levy stability, the Village plans to finance these purchases with long-term debt.

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

4. Once a comprehensive listing of capital assets is accumulated, the Treasurer/Comptroller begins the process of determining how to pay for the purchases.
5. The Treasurer/Comptroller and Village Manager review the project requests to verify that they are in line with the Village's overall goals and make any necessary changes.
6. The Treasurer/Comptroller and Village Manager then present a draft five year Capital Improvement Plan to the Village Board for the Capital Planning workshop(s).
7. Once the Capital Planning workshop(s) have been completed, the necessary changes are made and the first year of the Capital Improvement Plan will be rolled into the Capital Improvement Budget and will go through further review during the annual operating budget process.

**SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY**

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

**Procedures:**

**A. Budget Considerations**

1. The Village will enact an annual Capital Improvement Budget based upon a Five-Year Capital Improvement Plan.
2. The Village will coordinate development of the annual Capital Improvement Budget with the development of the operating budget. Future operating costs associated with new capital improvements or major equipment purchases will be projected and included in the operating budget. Approval of the annual Capital Improvement Budget shall take place at the same time as approval of the annual operating budget.
3. As part of the annual capital improvement plan process, the Treasurer/Comptroller will develop for consideration by the Village Board a target for changes in the property tax levy necessary for debt service in subsequent budget years. Such target will be used to develop guidelines for the level of borrowing to be used in supporting the annual Capital Improvement Budget. The target will be based on a combination of factors including, but not limited to, expected growth in tax base, inflation rates, or similar factors. The borrowing target may be exceeded with the approval of a 2/3 majority of the Village Board.
4. Utility projects not funded via special assessments, grants, or similar funding sources other than utility rates will be analyzed for future rate impacts as part of the annual capital improvement plan process. Utility projects will be coordinated with Village projects to minimize costs and inconvenience to the residents.
5. Development-related projects for which tax incremental financing might be considered will be considered outside of the borrowing targets noted above due to the dedicated revenue stream (tax increments or other sources) used to pay the debt.
6. Each Department Head will develop the annual capital improvement plan for his or her respective department. The projects approved for the current year in the Five Year Capital Improvement Plan will be rolled into the Capital Improvement Budget.
7. To meet the targets established by the Village Board, projects, particularly those to be funded via borrowing, will be reviewed and prioritized by the Village Manager, and coordinated by the Treasurer/Comptroller prior to being presented to the Village Board for approval.
8. Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the Village's annual operating budget as applicable.

9. Facility improvement projects are subject to the dollar and useful life thresholds indicated above. In addition, facility projects to be included in the capital improvement budget should involve major renovations that change the floor plan, wall locations, modifications to the structure, or modifications to building mechanical systems. Items that do not meet these criteria should be included in department operating budgets.
10. The Village will make all capital improvements in accordance with the approved annual Capital Improvement Budget. Any variance from the approved budget that would require a supplemental appropriation, or to add, delete or substitute projects, requires review and recommendation from the Finance/Public Works Committee and approval by the Village Board.

**B. Financing Considerations**

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

**C. Other Considerations**

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

## **SUBJECT: BUDGET DEVELOPMENT POLICY**

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

**Recommendation:** It is recommended by the Government Financial Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) that local municipalities strive to include five (5) key characteristics in the budget process:

1. Incorporates a long term perspective
2. Establishes linkages to broad organizational goals
3. Focuses budget decisions on results and outcomes
4. Involves and promotes effective communication with the public
5. Provides incentives to government management and employees

### **Procedures:**

1. The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including utilities, and will include both the operating budget for the ensuing fiscal year and a capital budget based upon a five-year capital improvement plan. Boards, committees, or commissions (e.g., Water Commission, Library Board, Fourth of July Committee) should review such budgets with the applicable department head before presentation to the Village Board, and preferably before the annual budget is finalized.
2. Before commencement of the annual budget process, the Treasurer/Comptroller, in consultation with the Village Manager, will develop recommended budget parameters and the budget calendar. Budget parameters will include allowable increases in operating budgets, projected wage increases, targets for borrowing in accordance with the Village's debt management policy, anticipated changes in revenue sources or tax base growth, and other factors.
3. Certain elements of budgets that are common across departments will be calculated and/or monitored on a centralized basis to ensure comparability and budgetary control. These areas, including the authority responsible for oversight, include:
  - Salaries and benefits – Treasurer/Comptroller
4. The Treasurer/Comptroller is responsible for coordination and initial review of department budget submissions. Following initial review, the Treasurer/Comptroller will work with the Village Manager, to develop a budget. Meetings will be held with departments to review their budget requests prior to finalizing the budget.
5. The budget, consisting of the Manager's recommendations on department requests shall be submitted to the Village Board for its consideration. Along with the executive budget submission, the following information will be reported to the Village Board:

- All budget requests by departments, whether recommended for funding or not in the budget
  - A report from the Village Manager as to whether the budget falls within the initial parameters established by the Village Board and areas in which changes/adjustments could be considered
6. Village Board deliberations on the budget will include consideration of the budget, and department head consultation as determined by the Board. The annual operating and capital budgets will be submitted to the Village Board for adoption as provided in the Village Code and Wisconsin Statutes.

## **SUBJECT: OPERATING BUDGETS**

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

### **Procedures:**

1. The Village shall annually adopt a balanced budget for the General Fund where operating revenues and other funding sources are equal to, or exceed, operating expenditures. Funding sources that can be considered in adhering to this provision include that portion of general fund balance in excess of the minimum per the Village's fund balance policy that may be budgeted to reduce the ensuing year's tax levy. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance during the current fiscal year will be reported to the Finance/Public Works Committee for consideration and recommendation to the Village Board, of budget revisions or use of fund balance reserves to support ongoing operations. Any year-end operating surpluses will revert to unreserved fund balance for use in maintaining reserve levels set by policy.
2. Enterprise funds (e.g., the water, storm water and sewer utilities) shall be supported by their own rates and specified revenue sources, including property taxes as deemed appropriate by the Village Board, and not be subsidized by the General Fund. Enterprise funds will pay their share of overhead services provided by General fund departments. Enterprise fund operating surpluses will not be used to subsidize other Village funds.
3. Sufficient charges shall be levied to operating departments to support activities accounted for in the Internal Service Fund. No trend (3-5 years) of operating deficits in the Internal Service Fund shall be allowed.
4. The operating budget shall serve as the annual financial plan for the Village and as the policy document for implementing Board goals and objectives outlined in the Village's strategic plan. The budget shall provide staff, the resources necessary to accomplish Village Board determined service levels. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item detail. Separate summary budget information will also be presented for discussion and review by the Village Board and the public. A future goal, if practical, may include in the annual budget document measures of workload, efficiency, and effectiveness.
5. The Village Board exercises legal budgetary control at the fund level, however reports functional and departmental levels as defined in the Village budget document. Budget accountability rests primarily with the operating departments of the Village, with oversight by the Finance/Public Works Committee.

review of grant proposals. Grants requiring Village matching funds should be reported to the Finance/Public Works Committee or an appropriate committee or commission prior to submission of the grant application. The Finance/Public Works Committee and Village Board shall approve all matching funds grant awards prior to the final acceptance of a grant. Grant reimbursement requests should be submitted to the Administrative Services Department for tracking of grant activity and proper recording of grant revenues.

**SUBJECT: REVENUE POLICY**

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

**Procedures:**

**A. Budget Considerations:**

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

**B. Revenue Monitoring:**

1. On a quarterly basis, a report will be made to the Finance/Public Works Committee as well as the Village Board, comparing actual revenues to budgeted amounts. Whenever a revenue shortfall is identified, that is other than temporary, the Treasurer/Comptroller will coordinate the development of a plan to maintain a balanced budget.

**C. Other Considerations:**

1. New sources of non-property-tax based revenue should be actively explored and discussed throughout the year.
2. Intergovernmental grant requests shall be reviewed by the Treasurer/Comptroller and the Village Manager prior to the application being submitted, whenever possible. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the Village relating to the grant's purpose and to provide an overall budgetary

### **Revenues**

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

### **Expenditures**

1. The Village will pay for all current operating expenses with current revenues and the Village Manager will not present a budget that balances current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.

**SUBJECT: FUND BALANCE POLICY**

**General:** The objectives of this policy are as follows:

- Provide working capital for the Village to meet cash flow needs during the year (while avoiding the need to cash flow borrow).
- Preserve the credit worthiness (credit rating) of the Village for borrowing funds at favorable interest rates.
- Provide a comfortable margin of safety to address unanticipated expenditures / emergencies and unexpected declines in revenue due to economic downturns, natural disasters, etc.
- Provide a resource to stabilize fluctuations from year to year in the property taxes paid by the (city, village, town, county) taxpayers.

**Policy:** The Village of Brown Deer has implemented Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. All definitions within the Fund Balance Policy will be in agreement with GASB No. 54 and will go in to effect during the 2011 audit.

GASB No. 54 has identified 5 levels of restrictions on fund balance. The levels are defined below.

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- *Committed fund balance*—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- *Assigned fund balance*—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

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

1. As part of the annual budget process, the Treasurer/Comptroller will estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balance. Such projection will include an analysis of trends in fund balance levels on a historical and future projection basis.
2. Withdrawal of any amount of the fund balance in excess of the targeted maximum of the amount budgeted under (1) above, for the sole purpose of

reducing the ensuing year's property tax levy, may be made only upon a 2/3 majority vote of the Village Board.

3. The Village Board, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of general fund balances for purposes of addressing the fiscal emergency. Any such action must also provide for necessary appropriations to restore the general fund balance to the minimum balance with a set plan approved by the Village Board
4. The unassigned general fund balance shall be maintained as of December 31 of each year equal to a minimum of 15% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 30% of the ensuing year's budgeted expenditures.
5. Funds in excess of 30% of the unassigned fund balance target may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt via cash defeasance as allowable. The decision of how to use these funds will be made by the Village Board. Unassigned fund balance shall not be used to support recurring operating expenditures.

The Village of Brown Deer will maintain appropriate commitments or assignments of general fund, special revenue funds, debt service funds and capital projects funds for specified purposes, including but not limited to contingencies, compensated absences, or similar items. Commitments and / or assignments of fund balance shall be made pursuant to Resolution 11-04 and 11-05 adopted by the Village Board.

#### **Balance Requirements:**

##### **General Fund**

- The targeted unassigned fund balance restrictions shall apply to the General Fund only. The General Fund has greater bearing on the outlook of the Village as a whole compared to the other Village Funds.

##### **All Other Village Funds**

- Every Village Fund will have its fund balance categorized with the five categories pursuant to GASB 54. While the Village encourages each fund to meet the 15% minimum balance, the General Fund is the only fund that has the requirement. The revenues, expenditures, and functions of each fund are different making the 15% minimum difficult to require.

**SUBJECT: INVESTMENT POLICY**

**General:**

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

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

**Prudence:**

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

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

**Authority:**

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

**Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Village Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village, or particularly with regard to the time of purchases and sales.

**Objectives:**

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

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

**Safety:**

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

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

**Safety:** (continued)

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

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

1. The Village will not purchase Commercial Paper.
2. Checking and saving accounts
3. Short term investment pools such as Wisconsin Local Government Investment Pool, MBIA Wisconsin Class and Wisconsin Investment Trust
4. Certificates of deposit
5. United States treasury securities
6. United States agency securities
7. Municipal bonds (as allowed above) having the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investor service or other similar nationally recognized rating agency.
8. Money market and overnight sweep/repurchase accounts investing in other allowable investments as listed above.

Additional restrictions on custodial credit risks:

1. All checking, savings, certificates of deposit, money markets and overnight sweeps shall be either limited in amount so as to be covered by FDIC, other insurance agreements or are fully collateralized. Village funds shall be collateralized with a written agreement and will seek an amount equal to 100% of the investment less the amount insured by the FDIC. The Village chooses to limit collateral to securities of the U.S. Treasury and its agencies.
2. All US treasuries and agencies purchased shall be registered in the Village's name. Financial institutions holding these investments on behalf of the Village will also provide collateralization or other insurance coverage for the entire balance of investments.

Additional restrictions on concentration of credit risks:

1. As practicable, the Village will not hold more than 60% of all cash and investment balances at one financial institution.
2. No more than 20% of all cash and investments will be allocated to the same issuer of US agencies.

**Liquidity:**

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

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

**Yield:**

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

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

**Investment Advisor:**

Should the Village deem it appropriate to retain an investment advisor, the following procedures will be followed with respect to the investment advisor relationship.

1. Selection Process – The investment advisor will be selected by a competitive process whereby proposals will be solicited from a group of qualified advisors. Staff will review the cost, service, and credentials of the advisors and give a recommendation to the Finance and Public Works Committee and Village Board for approval.
2. Investment Procedures – Once an investment advisor is selected, the Village will at all times be responsible for establishing the investment objectives to be accomplished. The investment advisor will be responsible for providing advice and developing and implementing strategies for carrying out such objectives.

The investment advisor will have no authority to take possession of Village funds or investment securities, nor to execute investment transactions on behalf of the Village, except where investment authority may be delegated (e.g., "discretionary" authority) as per Wisconsin Statutes 66.0603 (2). For those investments under management in a "non-discretionary" account, all investment transactions shall be approved by the Treasurer/Comptroller (or designee).

3. Periodic Reporting – The investment advisor shall provide monthly reports regarding the composition, performance level and accounting treatment of the Village's investment portfolio. Such reports shall be sent (accessed by) the Treasurer/Comptroller for inclusion in the investment report to the Finance and Public Works Committee. Annually the Treasurer/Comptroller shall provide a report and presentation to the Finance and Public Works Committee and Village Board for review of the investment performance.

4. Portfolio Maturities – certain strategies recommended by the investment advisor may involve purchase of U.S. government securities or other eligible securities with stated maturities longer than 5 years, which conflicts with this policy. Specific examples include U.S. government agencies that have call features and depending on the market environment these agencies have a high likelihood of being called before maturity. For these securities, the Treasurer/Comptroller will be allowed to enter in to that investment if the strategy is for the agency to be called. For any other proposed security with maturity in excess of the limits of this policy, the investment would have to be approved by the Village Manager and then reported to the Finance and Public Works Committee and the Village Board.
5. Compensation and Term of Agreement – Investment advisory fees shall be established in advance and in a written agreement that allows the Village the ability to end the contract at their discretion.

**Authorized Financial Institutions:**

In addition to any eligible financial institutions according to the Wisconsin Statutes, the Village designates the following institutions as public depositories for the funds of the Village of Brown Deer as follows:

Associated Bank  
Bank Mutual  
Banker's Bank  
Chase Bank  
Guaranty Bank  
Local Government Investment Pool  
MBIA Class for Wisconsin Investment Management Program  
M&I Bank (BMO Harris Bank)  
BMO Capital Markets (M&I Capital Markets)  
Morgan Stanley Smith Barney  
North Milwaukee State Bank  
RBC Dain Rauscher Incorporated – RBC Capital Markets  
TD Ameritrade Institutional  
Tri-City National Bank  
U.S. Bank  
Wells Fargo Bank  
Westbury Bank

**Investment Policy Considerations:**

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

**SUBJECT: DEBT MANAGEMENT POLICY**

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

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

**Procedures:**

**A. Financing Considerations**

1. The Village will confine long-term borrowing to capital improvements, equipment, or other long-term projects which cannot and, appropriately should not, be financed from current revenues.
2. The Village will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived (less than five years) depreciable assets (for example, vehicles).
3. In general, the final maturity of bonds and notes issued by the Village should not exceed the expected useful life of the underlying project for which it is being issued.

**B. Debt Issuance Practices**

1. An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.
2. All feasible alternatives (for example, State Trust Fund loans, Clean Water Fund loans, and private placements with local financial institutions) for borrowing funds should be considered by the Village and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
3. The Village will issue general obligation debt through a competitive bidding process with the exception of Village Board authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Village has the option to reject the bid and the Village Board may authorize staff to negotiate the sale of the securities.

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

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

In general, advanced refundings for economic savings will be undertaken when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

5. Inter-Fund loans. The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-Fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans shall be repaid with interest at a rate similar to the average rate of interest the Village earns on its accounts or market rate.

C. Debt Limits and Structure

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

D. Financial Advisors

1. The Village will utilize the services of a qualified financial advisor in monitoring its debt and debt service.

2. The Village should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the arrangement between the financial advisor and the Village should be examined every three (3) to five (5) years or as deemed necessary by Village administrative staff and the Village Board.
3. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
4. The Village will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the Village for the present and in the future (for example, the inclusion of call provisions to protect the Village against future interest rate fluctuations or other circumstances).

E. Other Consideration

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

**\*\*\*\* The Financial policies found in this manual will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.**