

VILLAGE OF BROWN DEER

Milwaukee County, Wisconsin



**2018 Annual Budget
For the Year Beginning January 1, 2018**

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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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 11, 2017

SUBJECT: 2018 Annual Budget

We are presenting the 2018 Annual Budget for your review and consideration. During this process, it is important that the Village Board and staff work together to finalize this financial plan for the upcoming year.

In reviewing the proposed budget, it is important to remember that the Village is required to meet tax levy limits imposed under 2011 Wisconsin Act 32. This law limits the tax levy to the percentage in equalized value in net new construction or zero percent. Brown Deer's net new construction is 0%, which doesn't allow an increase to the levy. Wisconsin did enact in 2006 Act 484 which provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department. This allows the Village to increase the levy by \$61,802. The recommended budget includes a tax levy increasing by \$61,802, for a total tax levy of \$8,043,493.

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 2018 Budget, the Village's state shared revenue, computer exemption, expenditure restraint and transportation aids will have a slight decrease of \$117,634 from 2017 revenue received. In total, General Fund revenue is proposed to increase by approximately 1% or \$100,365 to \$10,136,862.

General Fund expenditures are proposed to increase by \$100,365 or 1%. 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 2018, the non-represented employee share is 6.7% of their wages and those in and associated with the WPPA contract are contributing 6.7% of their wages to WRS. The 2018 budget also reflects all employees on the health insurance plan contributing 12% towards their health premiums.

Departments were instructed to prepare a budget with two scenarios. Scenario 1 (COLA at 1.5% with an increase to benefits. No increase to expenditures, excluding wages and benefit accounts). Scenario 2 (0% budget increase absorbing wage and benefits).

In addition to property taxes funding a major portion of the day-to-day activities and operations in the General Fund, property taxes are collected to support other needs. Property taxes needed to support debt service obligations are proposed to decrease by \$67,798 or 8.01% due to refunding older debt at lower interest rates. 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 \$10,136,862. The projected unassigned fund balance of \$2,500,436 is at 25% 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 there would be no increase for neither Storm Water or Sanitary Sewer Utility. Recycling Fund rate would also remain the same as 2016 rate.

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 2018 Annual Budget at the Village Board meeting on November 20, 2017.

October 11

North Shore Health Department, Dispatch Services, North Shore Fire Department

October 24

Review of Governmental Accounting, General Fund Revenue, General Fund Expenditure, Park & Rec, Park & Pond, Rec Programs, 4th of July, Community Center, Public Works, Recycling, Storm Water, Sanitary Sewer, Street Lighting, Water.

October 25

Police, Community Development, Special Events, Village Hall, Farmer's Market, Village Manager, Village Board, Village Attorney, Administration Services, Municipal Court, Public Safety, Debt, CIP, TID's, Library.

If you have any questions regarding the 2018 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 20, 2017

SUBJECT: 2018 Annual Budget

We respectfully present the 2018 Annual Budget for your review and consideration at this Public Hearing and subsequent adoption by the Village Board. The Village Board has fully reviewed our recommendation during Budget work sessions held on October 16, 24, and 25, 2017. 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 2018, 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

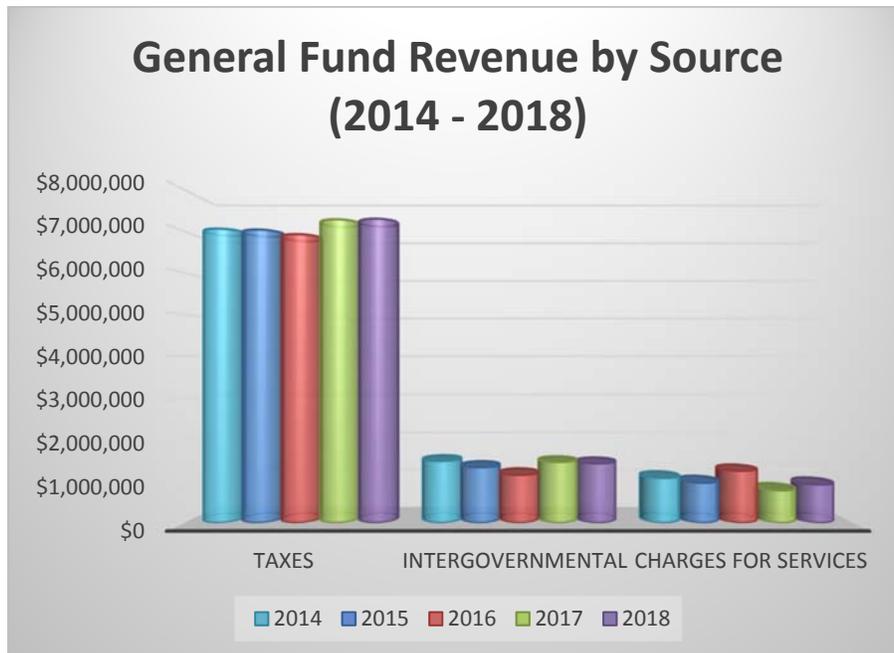
Revenues for all funds total \$32,172,692 in the 2018 budget, which is \$12,259,505 increase from the 2017 budget. The increased is do to revenue from bond proceeds for new Public Work Facility.

Expenditures for all funds total \$32,172,692 in the 2018 budget, which is a increase of \$10,093,028 from the 2017 budget. The main reason for the increase is the new Public Works Facility.

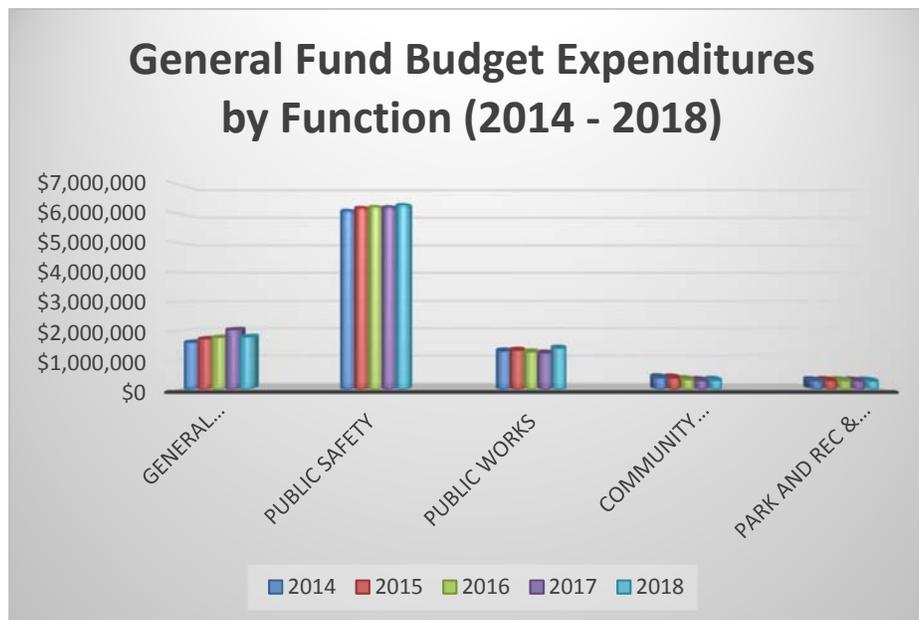
General Fund Highlights

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 \$61,802. The Village's shared revenue

shows a decrease from 2017 of \$117,634 due to a decrease in Computer Exemption Revenue, Expenditure Restraint and Transportation Aids. All other revenues show increase from 2017. In total, General Fund revenue is proposed to increase by 1% to \$10,136,862.



General Fund expenditures are proposed to increase by \$100,365 or 1%. The 2018 budget recommendation shows a \$61,802 increase in the Village's payment to the North Shore Fire Department and a 1.50% 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 2018, the non-represented employee share is 6.7% of their wages and those in and associated with the WPPA contract are contributing 6.7% of their wages to WRS also. On January 1, 2018 the Village switched health care providers after 22 years with United Health Care to Humana. Keeping the same deductibles and benefit levels the Village and its employees will see a 10% cost savings in 2018. The 2018 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 \$5,611,316 is at 55% of expenditures and the unassigned fund balance is a 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 decrease by \$67,798 or 8.01% due to refunding of older debt at lower interest rates. 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 0.40% increase in assessed valuation to \$903,403,200. If this estimate is accurate, Village residents will see a 0.001% decrease in the tax rate from \$9.27 to \$9.26 for Village purposes. A typical homeowner (with a value of \$128,542) will see an decrease of \$129.00 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 2017 tax bills (which provide revenue for 2018 maintain a recycling charge of \$80.

Stormwater Utility Charges

The Village created a Stormwater utility in 2004 in order to adequately monitor the costs associated with the implementation of a stormwater management program and to fund the project costs. Rates were recommended by an external consultant and were designed to handle the estimated expenses and projects for five years. The rate was established at \$22.95 per Equivalent Run-off Unit (ERU) per quarter and was held for six years. The ERU rate was adjusted to \$29.77 per quarter in 2015 and is not proposed to change in 2017. It was determined that the rates will remain the same for 2018.

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. It was determined that the rates will remain the same for 2018,

Debt Proceeds

The Village issues debt to finance capital projects every other year. In 2018, debt will be issued for planned 2018 and 2019 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 21, 2017.

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% for 2017, which equates to zero percent increase in the tax levy.

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

In 2011 and 2012 the Village Board reviewed and updated all policies in the Financial Policy Manual. This review occurs once every three years. Policies such as the Budget

Development Policy, Fund Balance Policy, Debt Management Policy, and Capital Improvement Plan Process and Policy are a few of those policies that sculpt and maintain the guidelines for the Village to be fiscally responsible and financially sound.

Performance Measurements

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

Budget and Financial Recognition

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Brown Deer, Wisconsin for its annual budget for the fiscal year beginning January 1, 2017. This was the Village's sixth 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 2016. The Village has received this award for the seventeen 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 2018 Budget at the Village Board meeting. A copy of the proposed resolution to adopt the 2018 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Community Profile and Statistical Information

Members of the Village Board

Carl F. Krueger	Village President
Jeff Baker	Village Trustee
Robert W. Oates	Village Trustee
Timothy D. Schilz	Village Trustee
Gary R. Springman	Village Trustee
Courtney Wedward	Village Trustee
Julie Quirk	Village Trustee

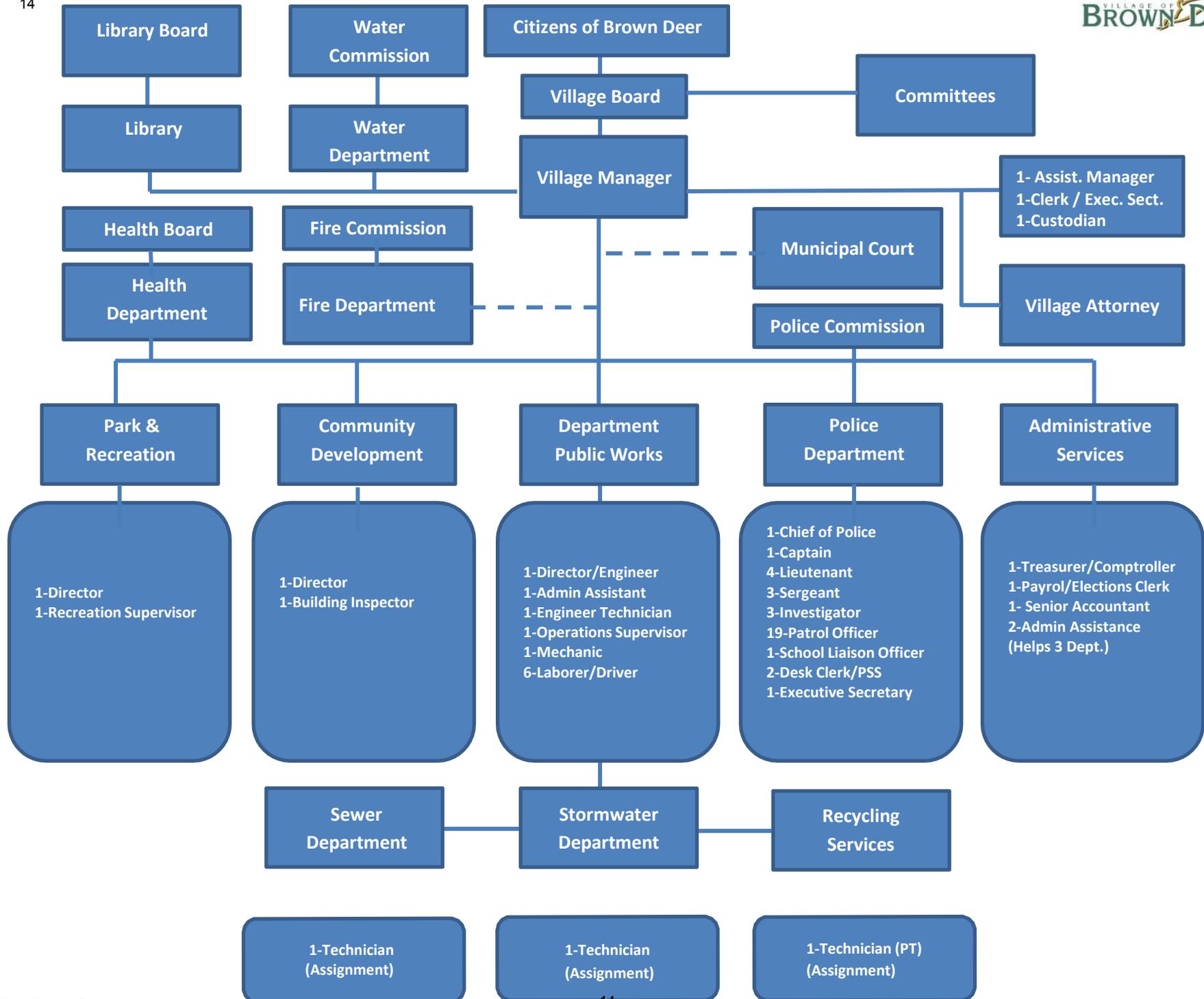
Administrators

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
Dana Andersen-Kopczyk	Library Director
Mike Rau	Water Consultant

Report Prepared By

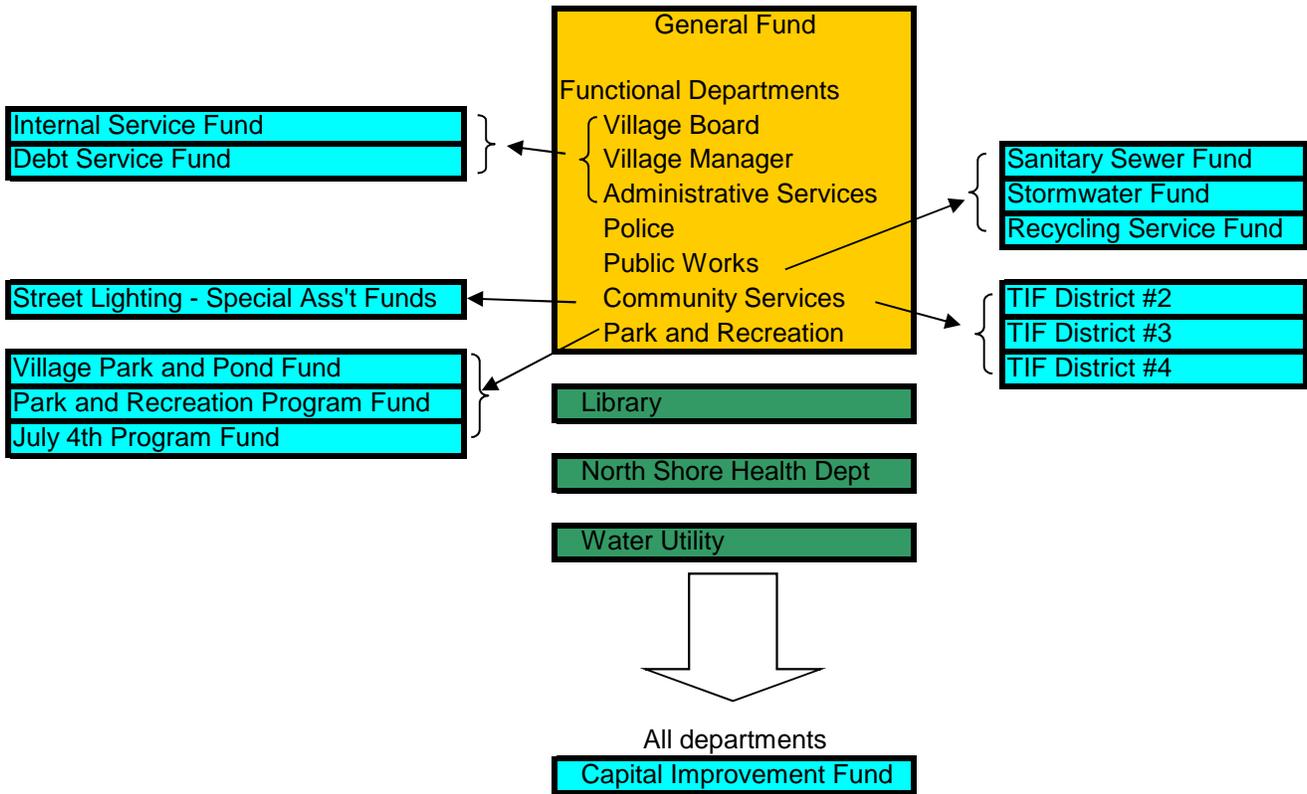
Susan L. Hudson	Treasurer/Comptroller
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A Special thanks to all Village Department Heads and the Administrative Services Department for all of their assistance on the preparation of this document.



Village of Brown Deer
2018
Annual Budget

Function/Department relationship to Funds



Notes:

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



**Village of Brown Deer
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2018 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 2018. 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

2018 Budget Calendar

<u>Date</u>	<u>Step</u>
August 21	Budget Information and Instructions to Department Heads
September 8	Deadline for Department Heads to submit Departmental Requests to Village Treasurer
September 11 – 15	Village Manager and Treasurer review budget request
September 18 – 22	Village Manager and Treasurer meet with the Department Heads to review their budget requests
October 2 – 6	Printing of Village Manager's Recommended Budget
October 13	Distribution of Village Manager's Recommended Budget to Village Board
October 16 – 27	Village Board budget workshops, exact dates to be determined
October 26 by noon	Public Hearing Notice turned in to North Shore NOW
October 30	Post the Public Hearing Notice to be in 15-day compliance
October 30	Publication of Public Hearing Notice for the 2018 Annual Budget - statutory publication 15 days prior to public hearing
November 20	Public Hearing on 2018 Annual Budget
November 20	Village Board adoption of the 2018 Budget

**VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2017 ANNUAL PROPERTY TAX LEVY AND 2018 BUDGET**

PLEASE TAKE NOTICE that a public hearing will be held before the Village Board of the Village of Brown Deer on Monday, November 20, 2017 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 2017 Annual Property Tax Levy and 2018 Budget. A copy of the proposed 2018 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 2018 General Fund budget as it is proposed.

	2014 Actual	2015 Actual	2016 Actual	2017 Amended Budget	2017 Estimated Actual	2018 Proposed Budget	Change from 2017 Budget	Chg %
Revenues								
Taxes	\$ 7,058,291	\$ 6,861,193	\$ 6,925,859	\$ 7,243,997	\$ 7,241,997	\$ 7,296,493	\$ 52,496	1%
Intergovernmental	1,493,802	1,277,577	1,157,369	1,453,278	1,553,765	1,436,112	(17,166)	-1%
Licenses and Permits	544,813	485,237	394,556	367,570	364,273	359,272	(8,298)	-2%
Fines & Forfeitures	289,517	390,134	442,954	40,000	43,740	40,000	-	0%
Public Charges for Services	67,095	78,365	46,286	11,525	10,699	16,025	4,500	39%
Interdepartmental Charges	726,674	662,187	765,244	788,317	691,423	868,519	80,202	10%
Miscellaneous Revenue	250,245	295,441	219,722	131,810	117,726	120,441	(11,369)	-9%
Other Financing Sources	-	-	-	-	-	-	-	0
Total Revenues	<u>10,430,437</u>	<u>10,050,134</u>	<u>9,951,990</u>	<u>10,036,497</u>	<u>10,023,623</u>	<u>10,136,862</u>	<u>100,365</u>	1%
Expenditures								
General Government	1,615,886	1,734,006	1,759,885	1,713,910	2,125,264	1,807,152	93,242	5%
Public Safety	6,117,818	6,218,085	6,251,569	6,304,343	6,175,178	6,315,262	10,919	0%
Public Works	1,320,911	1,344,485	1,284,657	1,401,507	1,387,505	1,417,491	15,984	1%
Community Services	403,175	394,076	333,941	307,275	307,275	313,309	6,034	2%
Park and Recreation	207,423	211,386	212,401	219,462	219,462	193,648	(25,814)	-12%
Other Financing Uses	90,000	(214,937)	90,000	90,000	90,000	90,000	-	0%
Total Expenditures	<u>9,755,213</u>	<u>9,687,101</u>	<u>9,932,453</u>	<u>10,036,497</u>	<u>10,304,684</u>	<u>10,136,862</u>	<u>100,365</u>	1%
Revenues less Expenditures	675,224	363,033	19,537	-	(281,061)	-	-	
Fund Balance Beginning	<u>3,896,120</u>	<u>4,571,347</u>	<u>4,934,381</u>	<u>4,953,918</u>	<u>4,953,918</u>	<u>4,672,857</u>		
Ending Fund Balance	<u>\$ 4,571,344</u>	<u>\$ 4,934,381</u>	<u>\$ 4,953,918</u>	<u>\$ 4,953,918</u>	<u>\$ 4,672,857</u>	<u>\$ 4,672,857</u>		

VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2017 ANNUAL PROPERTY TAX LEVY AND 2018 BUDGET

	2014	2015	2016	2017	2017	2018	Change	
Other Funds	Actual	Actual	Actual	Amended Budget	Estimated Actual	Proposed Budget	from 2017 Budget	Chg %
Beginning Fund Balances	4,263,553	2,868,808	1,329,212	498,112	498,112	-1,288,189	-1,786,301	-359%
Revenues								
Special Revenue Funds								
Recycling	419,695	389,046	389,742	370,260	389,775	370,060	-200	0%
North Shore Health Department	739,002	683,018	819,353	731,799	731,799	783,504	51,705	7%
Library	543,207	564,055	557,902	549,279	543,264	542,146	-7,133	-1%
Park and Pond	72,496	77,022	78,617	78,500	75,664	81,675	3,175	4%
Park & Rec Program Fund	96,380	98,816	97,827	105,241	94,408	92,798	-12,443	-12%
July 4th Program Fund	39,181	31,929	27,341	30,000	36,766	35,700	5,700	19%
Community Center	0	17,077	18,880	22,819	30,400	32,000	9,181	40%
Street Lighting	38,073	75,351	52,925	42,200	42,200	42,200	0	0%
Strehlow Donation Fund	0	0	-92	0	0	0	0	0%
Farmer's Market	18,958	5,905	7,106	5,500	8,111	7,000	1,500	27%
Special Events	4,804	9,945	10,585	11,500	14,850	11,750	250	2%
Public Safety	0	73,333	109,692	110,000	110,000	110,000	0	0%
Municipal Court	0	0	0	250,000	423,528	450,000	200,000	80%
Debt Service Fund	814,372	816,414	1,165,502	846,558	848,243	778,760	-67,798	-8%
Capital Projects Funds								
Capital Improvement Fund	2,571,368	638,807	2,481,383	372,000	405,684	13,737,000	13,365,000	3593%
TIF No. 2	840,686	2,291,088	2,649,409	571,785	570,412	761,726	189,941	33%
TIF No. 3	494,654	2,164,388	1,276,328	634,441	648,685	345,210	-289,231	-46%
TIF No. 4	271,818	552,404	53,961	3,000	120,767	361,193	358,193	#####
Internal Service Fund								
Liability Insurance Fund	117,926	138,480	121,248	120,741	120,000	120,000	-741	-1%
Total Revenues	7,082,620	8,627,078	9,917,709	4,855,623	5,214,556	18,662,722	13,807,099	284%

Expenditures**Special Revenue Funds**

Recycling	284,801	299,875	342,897	360,402	356,739	360,898	496	0%
North Shore Health Department	758,417	635,568	705,148	731,799	731,799	783,504	51,705	7%
Library	545,041	544,619	568,812	549,279	489,540	570,655	21,376	4%
Park and Pond	78,710	74,851	87,339	84,679	80,661	85,231	552	1%
Park & Rec Program Fund	89,643	95,710	96,032	104,519	95,114	91,819	-12,700	-12%
July 4th Program Fund	33,811	31,195	30,047	32,090	31,548	35,167	3,077	10%
Community Center	0	17,901	21,523	22,153	19,744	25,101	2,948	13%
Street Lighting	24,187	44,984	34,355	37,100	43,568	37,100	0	0%
Strehlow Donation Fund	4357	5021	4016	6000	0	6,000	0	0%
Farmer's Market	4122	4952	5373	5069	4969	4,969	-100	0%
Special Events	2320	9745	11527	12400	14752	11,500	-900	0%
Public Safety	0	73333	110000	110000	110000	110,000	0	0%
Municipal Court	0	0	19 0	168957	185777	211,392	42,435	0%

Debt Service Fund	813,655	864,028	1,080,355	846,558	833,040	778,760	-67,798	-8%
Capital Projects Funds								
Capital Improvement Fund	2,742,341	1,438,696	1,946,638	1,482,942	2,325,898	11,213,333	9,730,391	656%
TIF No. 2	708,222	1,808,916	3,263,997	877,709	915,719	901,620	23,911	3%
TIF No. 3	481,025	3,522,107	1,490,508	460,981	599,477	459,853	-1,128	0%
TIF No. 4	973,335	636,055	721,387	546,432	644,329	605,780	59,348	11%
Internal Service Fund								
Liability Insurance Fund	98,621	127,567	200,575	202,855	106,275	120,000	-82,855	-41%
Total Expenditures	<u>7,642,608</u>	<u>10,235,123</u>	<u>10,720,529</u>	<u>6,641,924</u>	<u>7,588,949</u>	<u>16,412,682</u>	<u>9,770,758</u>	<u>147%</u>
Ending Fund Balance	<u>3,703,565</u>	<u>1,329,212</u>	<u>498,112</u>	<u>-1,288,189</u>	<u>-1,876,281</u>	<u>961,851</u>		

**VILLAGE OF BROWN DEER
NOTICE OF PUBLIC HEARING
2017 ANNUAL PROPERTY TAX LEVY AND 2018 BUDGET**

Taxing Fund	Actual 2014	Actual 2015	Actual 2016	Amended Budget 2017	Proposed Budget 2018	Change from 2017 Budget	Chg %
General Fund	\$ 6,177,920	\$ 6,246,057	\$ 6,294,673	\$ 6,330,287	\$ 6,459,887	\$ 129,600	2.05%
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	813,655	815,842	868,347	846,558	778,760	(67,798)	-8.01%
Capital Improvement Fund	372,000	372,000	372,000	372,000	372,000	-	0.00%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
Total Village Tax Levy	<u>\$ 7,796,421</u>	<u>\$ 7,866,745</u>	<u>\$ 7,967,866</u>	<u>\$ 7,981,691</u>	<u>\$ 8,043,493</u>	<u>\$ 61,802</u>	<u>0.77%</u>

Significant Changes: North Shore Fire Department operations budget increased \$61,802. No new services were included in this budget.

Jill Kenda-Lubetski, Village Clerk
Posted: October 27, 2017

In the Matter of Adopting the 2018
Annual Budget and Establishing the Property
Tax Levy for the Village of Brown Deer

Resolution No. 17-36

WHEREAS, the Village Manager has prepared an Annual Budget for the 2018 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 20, 2017 after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and,

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

WHEREAS, it is necessary to levy a property tax in the amount of **\$8,043.493** to fund the expenses of Village government as contained in the 2018 Annual Budget.

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

1. That the 2018 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 2017 tax roll as follows: General Fund \$6,459,887, Capital Improvement Fund \$372,000, Park and Pond Fund \$47,500, Library Fund \$385,346, and Debt Service Fund \$778,760;
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 2018 Annual Budget is not increased.

PASSED AND ADOPTED by the Village Board of the Village of Brown Deer this 20th day of November 2017.

Carl Krueger, Village President

Jill Kenda-Lubetski, Village Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Brown Deer
Wisconsin**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Description of Funds and Accounting Structure

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

Governmental Fund Types

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

General Fund

Special Revenue Funds

- ✚ Recycling Services Fund
- ✚ North Shore Health Department Fund
- ✚ Library Fund
- ✚ Village Park & Pond Fund
- ✚ Recreation Program Fund
- ✚ 4th of July Program Fund
- ✚ Street Lighting Special Assessment Fund
- ✚ Strehlow Donation Fund
- ✚ Special Events
- ✚ Public Safety
- ✚ Municipal Court
- ✚ 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 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 2018 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.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Financial Overview

- ✚ \$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 2018 Capital Projects Fund budget includes work to begin reconstruction along Bradley Road (West) from N 51st to N 68th. 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.

Economic Factors

In addition to planning efforts, other factors influenced the 2018 budget, many of which are outside of the Village's control. One significant factor influencing the 2018 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. Beginning in 2017 the Village will have to contribute a portion of the hotel tax to the Tourism Commission. The Village is estimating that for 2018 that amount should be around \$76,282. However, this amount will increase each year until the year 2021 when the Village will have to contribute over \$200,000 year each to the commission. Because of the decrease in hotel tax revenue the Village will have to find way to compensate for those decreases. 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 2016, the Village earned a total of 2.40% on investments. The outlook for 2017 show a slight increase of 2.66% on the rate of return. Hopefully this increase will continue in 2018. 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 2014 through 2016. The 2017 estimated actual and 2018

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Financial Overview

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 accounting previously described.

Total 2018 budgeted revenues increased from 2017 due to increase in property tax for the North Shore Fire Department budget increase.

Expenditures increase by \$704,501 over 2017 due mainly to the purchase of land and building new Public Works facility.

The 2018 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 2018.

Fund	Equity Change	Reason for change
Capital Improvement	2,523,667	Change is due to finance for new Public Works Building and purchase of land
TIF #2	(526,375)	Debt Service cost are more that what is projected in property tax revenue
TIF #4	(633,698)	Change in State Valuation of TID;s resulted in decreased tax revenue.
Water Utility	1,026,200	Utility expenses are estimated to be lower that projected estimated revenue

**Village of Brown Deer
Budget Summary - All Funds
2018 Adopted Budget**

<u>Fund</u>	<u>Special Revenue Funds</u>				
	<u>General Fund</u>	<u>Recycling Fund</u>	<u>North Shore Health Department</u>	<u>Library Fund</u>	<u>Park and Pond Fund</u>
<u>2018 Proposed Budget</u>					
Revenues					
Taxes	\$ 7,296,493	\$ -	\$ -	\$ 385,346	\$ 47,500
Intergovernmental Revenues	1,436,112	30,000	132,046	-	-
Licenses and Permits	359,272	-	150,000	-	-
Fines, Forfeitures and Penalties	40,000	-	-	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	16,025	337,560	16,000	25,200	29,925
Intergovernmental Charges	54,665	-	472,653	88,600	-
Interdepartmental Charges	813,854	-	12,805	-	-
Miscellaneous Revenue	120,441	2,500	-	43,000	250
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>10,136,862</u>	<u>370,060</u>	<u>783,504</u>	<u>542,146</u>	<u>77,675</u>
Expenditures					
General Government	1,807,152	-	-	-	-
Public Safety	6,315,262	-	-	-	-
Public Works	1,417,491	360,898	-	-	-
Health and sanitation	-	-	783,504	-	-
Economic Development	313,309	-	-	-	-
Culture and Recreation	193,648	-	-	570,655	85,231
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Utility Expenses	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	90,000	-	-	-	-
Total Expenditures	<u>10,136,862</u>	<u>360,898</u>	<u>783,504</u>	<u>570,655</u>	<u>85,231</u>
Surplus / (Deficit)	<u>-</u>	<u>9,162</u>	<u>-</u>	<u>(28,509)</u>	<u>(7,556)</u>
Projected Beginning Equity	<u>5,599,424</u>	<u>709,017</u>	<u>269,787</u>	<u>105,972</u>	<u>21,128</u>
Estimated Ending Equity	<u>\$ 5,599,424</u>	<u>\$ 718,179</u>	<u>\$ 269,787</u>	<u>\$ 77,463</u>	<u>\$ 13,572</u>
Percentage Change in Equity	0.00%	1.29%	0.00%	-26.90%	-35.76%

Fund	Special Revenue Funds					
	Park and Rec Program Fund	July 4th Program Fund	Street Lighting Fund	Community Center Fund	Strehlow Donation Fund	Framer's Market Fund
2018 Proposed Budget						
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Public Charges for Services	89,130	-	42,200	32,000	-	7,000
Intergovernmental Charges	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-
Miscellaneous Revenue	3,668	35,700	-	-	-	100
Other Financing Sources	-	-	-	-	-	-
Total Revenues	<u>92,798</u>	<u>35,700</u>	<u>42,200</u>	<u>32,000</u>	<u>-</u>	<u>7,100</u>
Expenditures						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	37,100	-	-	-
Health and sanitation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Culture and Recreation	91,819	35,167	-	25,101	6,000	4,969
Capital	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Utility Expenses	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	<u>91,819</u>	<u>35,167</u>	<u>37,100</u>	<u>25,101</u>	<u>6,000</u>	<u>4,969</u>
Surplus / (Deficit)	<u>979</u>	<u>533</u>	<u>5,100</u>	<u>6,899</u>	<u>(6,000)</u>	<u>2,131</u>
Projected Beginning Equity	<u>60,868</u>	<u>29,582</u>	<u>251,265</u>	<u>10,640</u>	<u>82,033</u>	<u>19,139</u>
Estimated Ending Equity	<u>\$ 61,847</u>	<u>\$ 30,115</u>	<u>\$ 256,365</u>	<u>\$ 17,539</u>	<u>\$ 76,033</u>	<u>\$ 21,270</u>
Percentage Change in Equity	1.61%	1.80%	2.03%	64.84%	-7.31%	11.13%

Special Revenue Funds						
Fund	Special Events Fund	Public Safety Fund	Municipal Court Fund	Debt Service Fund	Capital Improvement Fund	TIF #2 Fund
<u>2018 Proposed Budget</u>						
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ 778,760	\$ 372,000	\$ 363,232
Intergovernmental Revenues	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	450,000	-	-	-
Special Assessments	-	-	-	-	-	-
Public Charges for Services	250	110,000	-	-	-	-
Intergovernmental Charges	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-
Miscellaneous Revenue	11,500	-	-	-	10,000,000	1,000
Other Financing Sources	-	-	-	-	-	-
Total Revenues	<u>11,750</u>	<u>110,000</u>	<u>450,000</u>	<u>778,760</u>	<u>10,372,000</u>	<u>364,232</u>
Expenditures						
General Government	-	-	-	-	-	-
Public Safety	-	110,000	211,392	-	-	-
Public Works	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	130,881
Culture and Recreation	11,500	-	-	-	-	-
Capital	-	-	-	-	11,213,333	-
Debt Service	-	-	-	778,760	-	759,726
Utility Expenses	-	-	-	-	-	-
Internal Service Expenses	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Expenditures	<u>11,500</u>	<u>110,000</u>	<u>211,392</u>	<u>778,760</u>	<u>11,213,333</u>	<u>890,607</u>
Surplus / (Deficit)	<u>250</u>	<u>-</u>	<u>238,608</u>	<u>-</u>	<u>(841,333)</u>	<u>(526,375)</u>
Projected Beginning Equity	<u>(2,461)</u>	<u>(77)</u>	<u>247,459</u>	<u>102,822</u>	<u>(1,163,629)</u>	<u>44,388</u>
Estimated Ending Equity	<u>\$ (2,211)</u>	<u>\$ (77)</u>	<u>\$ 486,067</u>	<u>\$ 102,822</u>	<u>\$ (2,004,962)</u>	<u>\$ (481,987)</u>
Percentage Change in Equity	-10.16%	0.00%	96.42%	0.00%	72.30%	-1185.85%

Capital Projects Funds		Enterprise Funds			
Fund	TIF #3 Fund	TIF #4 Fund	Water Utility	Storm Water Utility	Sanitary Sewer Utility
<u>2018 Proposed Budget</u>					
Revenues					
Taxes	\$ 224,572	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	10,000	5,000	-	-	-
Licenses and Permits	-	-	-	1,500	-
Fines, Forfeitures and Penalties	-	-	20,000	-	-
Special Assessments	-	-	-	-	-
Public Charges for Services	-	-	1,654,500	1,015,088	1,507,520
Intergovernmental Charges	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-
Miscellaneous Revenue	-	-	131,000	11,000	20,000
Other Financing Sources	-	-	-	-	-
Total Revenues	<u>234,572</u>	<u>5,000</u>	<u>1,805,500</u>	<u>1,027,588</u>	<u>1,527,520</u>
Expenditures					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and sanitation	-	-	-	-	-
Economic Development	124,643	199,962	-	-	-
Culture and Recreation	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	335,210	438,736	-	-	-
Utility Expenses	-	-	1,648,000	1,042,579	1,499,630
Internal Service Expenses	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	<u>459,853</u>	<u>638,698</u>	<u>1,648,000</u>	<u>1,042,579</u>	<u>1,499,630</u>
Surplus / (Deficit)	<u>(225,281)</u>	<u>(633,698)</u>	<u>157,500</u>	<u>(14,991)</u>	<u>27,890</u>
Projected Beginning Equity	<u>(169,221)</u>	<u>(2,753,180)</u>	<u>8,724,005</u>	<u>3,115,651</u>	<u>4,708,006</u>
Estimated Ending Equity	<u>\$ (394,502)</u>	<u>\$ (3,386,878)</u>	<u>\$ 8,881,505</u>	<u>\$ 3,100,660</u>	<u>\$ 4,735,896</u>
Percentage Change in Equity	133.13%	23.02%	1.81%	-0.48%	0.59%

<u>Fund</u>	<u>Enterprise Funds</u>	
	<u>Internal Service Fund</u>	<u>Total All Funds</u>
<u>2018 Proposed Budget</u>		
Revenues		
Taxes	\$ -	\$ 9,467,903
Intergovernmental Revenues	-	1,613,158
Licenses and Permits	-	510,772
Fines, Forfeitures and Penalties	-	510,000
Special Assessments	-	-
Public Charges for Services	-	4,882,398
Intergovernmental Charges	-	615,918
Interdepartmental Charges	-	826,659
Miscellaneous Revenue	29,895	10,410,054
Other Financing Sources	90,000	90,000
Total Revenues	<u>119,895</u>	<u>28,926,862</u>
Expenditures		
General Government	-	1,807,152
Public Safety	-	6,636,654
Public Works	-	1,815,489
Health and sanitation	-	783,504
Economic Development	-	768,795
Culture and Recreation	-	1,024,090
Capital	-	11,213,333
Debt Service	-	2,312,432
Utility Expenses	-	4,190,209
Internal Service Expenses	202,953	202,953
Other Financing Uses	-	90,000
Total Expenditures	<u>202,953</u>	<u>30,844,611</u>
Surplus / (Deficit)	<u>(83,058)</u>	<u>(1,917,749)</u>
Projected Beginning Equity	<u>425,442</u>	<u>20,438,060</u>
Estimated Ending Equity	<u>\$ 342,384</u>	<u>\$ 18,520,311</u>
Percentage Change in Equity	-19.52%	

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2014	Actual 2015	Actual 2016	Est. Actual 2017	Budget 2018
Taxes					
Property Taxes	\$ 9,201,538	\$ 9,032,930	\$ 9,302,171	\$ 9,302,171	\$ 9,184,917
Hotel Taxes	589,710	613,636	631,186	589,710	580,404
PILOT	290,660	307,069	305,623	305,623	324,000
Intergovernmental Revenues					
State Shared Revenues	188,765	99,403	95,351	187,873	187,516
Computer Exemption	625,402	469,989	322,076	599,770	426,173
Expenditure Restraint Prog	240,586	248,650	235,698	266,030	253,340
Transportation Aids	404,436	421,940	462,209	460,073	529,083
Charges for Services					
Water charges	1,520,935	1,594,420	1,769,349	1,533,968	1,654,500
Stormwater charges	869,099	987,622	989,096	984,407	980,088
Sanitary Sewer charges	1,476,390	1,534,534	1,606,601	1,592,295	150,520
Other Financing Sources					
Debt issues	-	-	-	-	-
Total	<u>\$ 15,407,521</u>	<u>\$ 15,310,193</u>	<u>\$ 15,719,360</u>	<u>\$ 15,821,920</u>	<u>\$ 14,270,541</u>
All revenues	<u>\$ 21,741,769</u>	<u>\$ 23,212,812</u>	<u>\$ 23,758,483</u>	<u>\$ 23,758,483</u>	<u>\$ 20,033,928</u>
Total	70.87%	65.96%	66.16%	66.59%	71.23%

TAXES

Property taxes

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

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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.

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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. Wisconsin Act 55 made numerous reforms to the Wisconsin's Room Tax Statute 66.0615. First, in July 2015 with the adoption of WI. Act 55, a municipality imposing a room tax will, as of January 1, 2017, have exactly two choices relating to the oversight of the portion of Room Tax revenue that must be allocated to "tourism promotion and tourism development" (TP&TD). This portion must be given to either a tourism "commission" or a "tourism entity". There are specific requirements relating to each of these. Second, on March 30, 2016, WI. Act 301 was signed into law providing revisions to the statutory definition of "Tourism Entity" and the composition of its governing body, all of which went into effect immediately.

The Village has created the Brown Deer Tourism Commission. The ultimate goal would be to promote tourism and host events that would generate even more overnight hotel stays. The promotion could be in the form of advertising, the distribution of promotional materials, radio, TV, buses, social media, etc.

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 2018 budget amount was estimated based on the 2017 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 2017 payment would be \$187,873, a slight decrease from 2016 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

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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 mills. The Village was notified that the State payment for 2017 is \$266,030, which is a 1.29% increase from 2016.

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 2017 is \$599,770, which is a 86.22% increase from 2016.

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 2017 estimated payment for transportation aids is \$460,073. 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 has remained at \$80 since 2013. 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 2018; 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 last water increase was third quarter 2015. Rates remained the same for 2017 and should remain the same for 2018. Water usage is projected to be the same in 2018 as 2017.

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

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projects for five years. The rate was established at \$7.55 per Equivalent Run-off Unit (ERU), \$22.95 per quarter. ERU's were allocated based residential vs. non-residential status. Single family homes were assessed at 1 ERU, multi-family at 0.4 ERU per dwelling unit. Non-residential properties were assessed based on the following formula:

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

Approximately 8,145 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 not increase for 2018.

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 increase in 2018.

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

OTHER FINANCING SOURCES

Debt Proceeds

The Village will be issued debt in 2018 for 2018 and 2019 Capital Improvement Projects. The Village is also issuing debt in 2018 to build a new Department of Public works facility. Funding will come from the General Fund, Recycling Fund, Water Fund, Sanitary Sewer Fund and Storm Water Fund at a cost of \$10,000,000. The facility will house all of public works and water department equipment and staff.

**Village of Brown Deer
Tax Levy Statistics
2018 Manager's Budget**

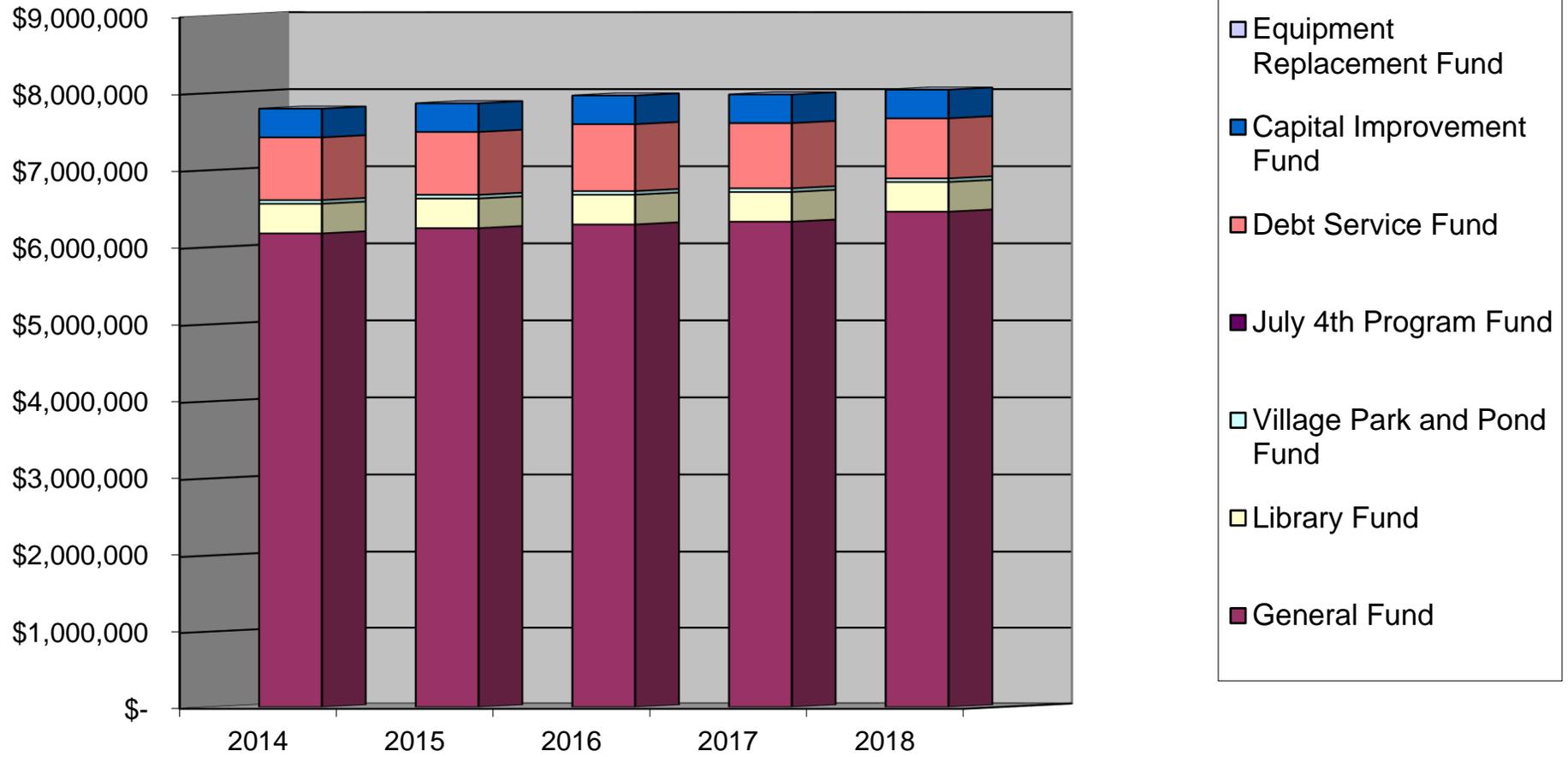
Taxing Fund	Actual 2014	Actual 2015	Actual 2016	Amended Budget 2017	Proposed Budget 2018	Change from 2017 Budget	Chg %
General Fund	\$ 6,177,920	\$ 6,246,057	\$ 6,294,673	\$ 6,330,287	\$ 6,459,887	\$ 129,600	2.05%
Library Fund	385,346	385,346	385,346	385,346	385,346	-	0.00%
Village Park and Pond Fund	47,500	47,500	47,500	47,500	47,500	-	0.00%
July 4th Program Fund	-	-	-	-	-	-	0.00%
Debt Service Fund	813,655	815,842	868,347	846,558	778,760	(67,798)	-8.01%
Capital Improvement Fund	372,000	372,000	372,000	372,000	372,000	-	0.00%
Equipment Replacement Fund	-	-	-	-	-	-	0.00%
Total Village Tax Levy	<u>\$ 7,796,421</u>	<u>\$ 7,866,745</u>	<u>\$ 7,967,866</u>	<u>\$ 7,981,691</u>	<u>\$ 8,043,493</u>	<u>\$ 61,802</u>	<u>0.77%</u>
Change from previous year	-	70,324	101,121	13,825	61,802		
% Change from previous year	0.32%	0.90%	1.29%	0.17%	0.77%		

ESTIMATED TID IN

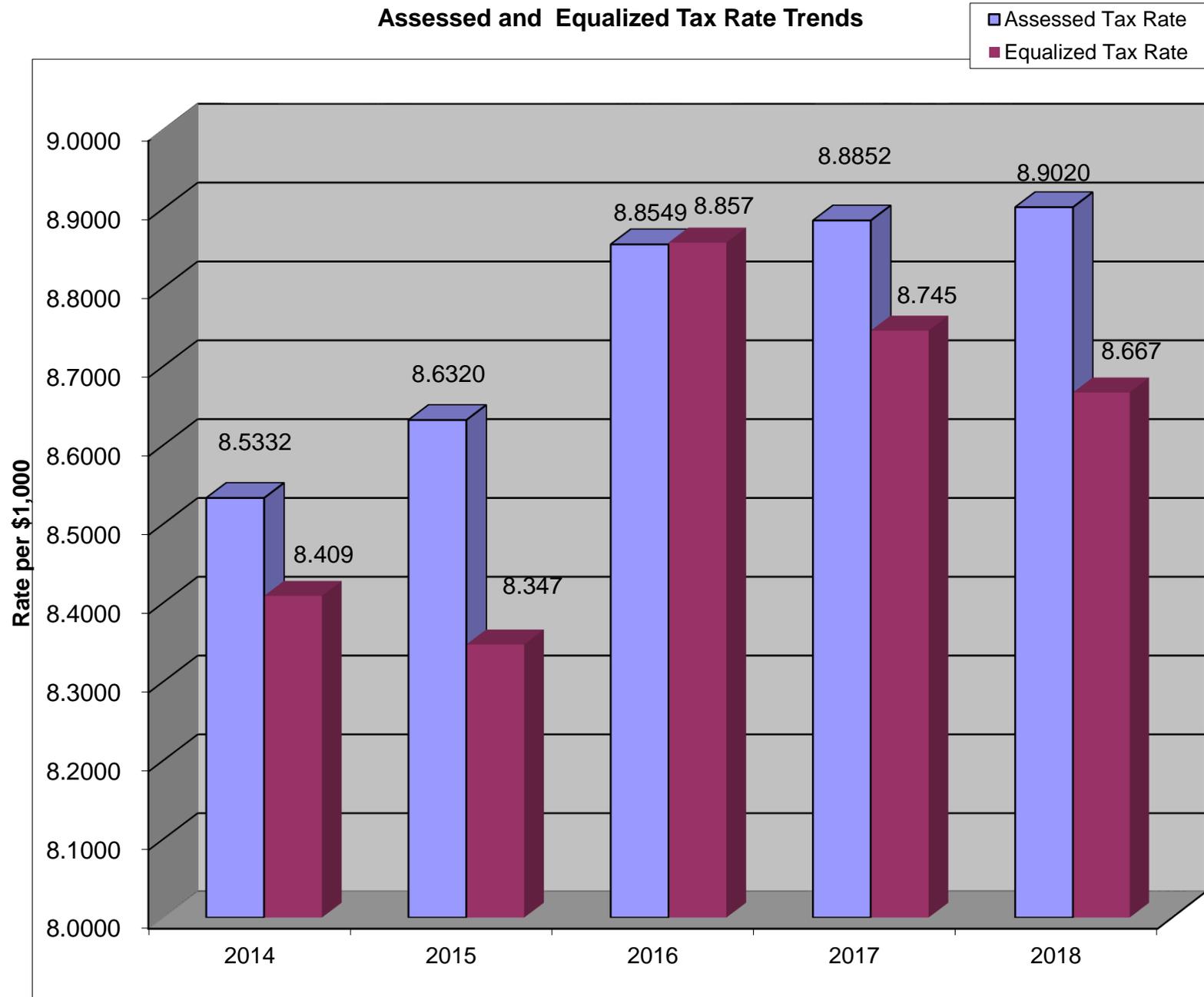
Assessed Valuation	\$ 913,660,900	\$ 911,344,200	\$ 899,825,200	\$ 898,317,200	\$ 903,556,600	\$ 5,239,400	0.58%
Assessed Tax Rate	8.5332	8.6320	8.8549	8.8852	8.9020	0.0169	0.19%
Equalized	927,162,600	942,430,400	899,594,200	912,669,500	928,060,700	15,391,200	1.69%
Tax Rate	8.4089	8.3473	8.8572	8.7454	8.6670	(0.0784)	-0.90%
Fair Market Ratio	98.54%	96.70%	100.03%	98.43%	97.36%		

Lottery Credit	\$ 133.02	\$ 164.09	\$ 165.57	\$ 188.99	\$ 168.21		
Average Residence	139,868	132,654	128,542	128,542	128,733		
Average tax bill	1,193.52	1,145.07	1,138.23	1,142.12	1,145.99		
Change from previous year	10.77	(48.44)	(6.85)	3.89	3.87		

Tax Levy By Fund



Assessed and Equalized Tax Rate Trends



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

	Actual 2014	Actual 2015	Actual 2016	Est Actual 2017	Proposed Budget 2018	2019	2020
Projected Reserves	\$ 378,218	\$ 513,112	\$ 555,435	\$ 602,280	\$ 709,018	\$ 718,180	\$ 715,124
Revenues - Annual Fee	\$ 369,217	\$ 347,760	\$ 345,620	\$ 339,510	\$ 337,560	\$ 332,560	\$ 332,560
Other Revenues	50,478	42,500	44,122	49,138	32,500	32,500	32,500
Expenses (excluding depreciation)	(284,801)	(347,937)	(342,897)	(281,910)	(360,898)	(368,116)	(375,478)
Net change in "cash"	<u>134,894</u>	<u>42,323</u>	<u>46,845</u>	<u>106,738</u>	<u>9,162</u>	<u>(3,056)</u>	<u>(10,418)</u>
Ending "cash" position	<u>\$ 513,112</u>	<u>\$ 555,435</u>	<u>\$ 602,280</u>	<u>\$ 709,018</u>	<u>\$ 718,180</u>	<u>\$ 715,124</u>	<u>\$ 704,706</u>
Recommended reserves:	\$ 86,984	\$ 88,724	\$ 88,724	\$ 90,498	\$ 92,308	\$ 94,155	\$ 96,038
Shortage from recommended reserves	<u>\$ 426,128</u>	<u>\$ 466,711</u>	<u>\$ 513,556</u>	<u>\$ 618,520</u>	<u>\$ 625,872</u>	<u>\$ 620,969</u>	<u>\$ 608,668</u>
Total customers	4,157	4,157	4,157	4,157	4,157	4,157	4,157
Rate per year	\$80	\$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 2014	Actual 2015	Actual 2016	Est Actual 2017	Proposed Budget 2018	2019	2020
Projected Reserves	\$ 510,377	\$ 418,037	\$ 196,847	\$ 67,857	\$ 37,516	\$ (224,985)	\$ (511,410)
Revenues	\$ 914,875	\$ 996,597	\$ 1,153,534	\$ 1,057,333	\$ 1,038,893	\$ 1,038,893	\$ 1,038,893
Debt Proceeds	485,000	1,500,000	360,000	-	200,000	200,000	200,000
Expenses (excluding depreciation)	(637,547)	(2,126,719)	(1,195,750)	(1,023,252)	(1,043,717)	(1,064,591)	(1,085,883)
Capital purchases, net of grants	(430,000)	(200,000)	(50,000)	200,000	(200,000)	(200,000)	(200,000)
Debt Service Payments	(424,668)	(391,068)	(396,774)	(264,422)	(257,677)	(260,727)	(258,463)
Net change in "cash"	<u>(92,340)</u>	<u>(221,190)</u>	<u>(128,990)</u>	<u>(30,341)</u>	<u>(262,501)</u>	<u>(286,425)</u>	<u>(305,453)</u>
Ending reserve position	<u>\$ 418,037</u>	<u>\$ 196,847</u>	<u>\$ 67,857</u>	<u>\$ 37,516</u>	<u>\$ (224,985)</u>	<u>\$ (511,410)</u>	<u>\$ (816,863)</u>
Recommended reserves:							
Operations	\$ 531,680	\$ 298,938	\$ 255,813	\$ 260,929	\$ 266,148	\$ 271,471	\$ 276,900
Subsequent Year's Debt Service	<u>365,661</u>	<u>424,668</u>	<u>391,068</u>	<u>396,774</u>	<u>264,422</u>	<u>257,677</u>	<u>260,727</u>
Total recommended reserves	<u>897,341</u>	<u>723,606</u>	<u>646,881</u>	<u>657,703</u>	<u>530,570</u>	<u>529,148</u>	<u>537,627</u>
Shortage from recommended reserves	<u>\$ (479,304)</u>	<u>\$ (526,759)</u>	<u>\$ (579,024)</u>	<u>\$ (620,187)</u>	<u>\$ (755,555)</u>	<u>\$ (1,040,558)</u>	<u>\$ (1,354,490)</u>
Estimated ERU's	8,145						
ERU rate per year	106.08	106.08	120.33	120.33	127.55	127.55	127.55
Recommended Rate Increase - Annual Basis per ERU	-	-	14.25	-	7.22		
% Change	0.00%	0.00%	13.43%	0.00%	6.00%	0.00%	0.00%

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

	Actual 2014	Actual 2015	Actual 2016	Est Actual 2017	Proposed Budget 2018	2019	2020
Projected Reserves	\$ 542,494	\$ 728,253	\$ 370,993	\$ 759,692	\$ 568,462	\$ 386,622	\$ 139,127
Connection Fees	212,367	216,367	212,981	213,042	212,520	212,520	212,520
Village User fees	543,543	547,412	607,689	581,237	545,000	487,834	487,834
Other Revenues (excludes MMSD charges)	119,983	17,335	89,986	32,804	20,000	20,200	20,402
Debt Proceeds	867,000	290,000	315,000	300,000	300,000	300,000	30,000
Expenses (excluding depreciation & MMSD)	(385,237)	(587,284)	(365,880)	(576,279)	(515,824)	(526,140)	(536,663)
Capital purchases, net of grants	(826,500)	(440,500)	(76,598)	(325,000)	(325,000)	(325,000)	(325,000)
Debt Service Payments	(133,030)	(184,223)	(181,498)	(203,992)	(206,016)	(204,388)	(206,087)
Net change in "cash"	<u>185,759</u>	<u>(357,260)</u>	<u>388,699</u>	<u>(191,230)</u>	<u>(181,840)</u>	<u>(247,495)</u>	<u>(529,515)</u>
Ending reserve position	<u>\$ 728,253</u>	<u>\$ 370,993</u>	<u>\$ 759,692</u>	<u>\$ 568,462</u>	<u>\$ 386,622</u>	<u>\$ 139,127</u>	<u>\$ (390,388)</u>
Recommended reserves:							
Operations	\$ 146,821	\$ 91,470	\$ 144,070	\$ 146,951	\$ 149,890	\$ 152,888	\$ 155,946
Debt Service	<u>133,030</u>	<u>184,223</u>	<u>181,498</u>	<u>203,992</u>	<u>206,016</u>	<u>204,388</u>	<u>206,087</u>
Total recommended reserves	<u>279,851</u>	<u>275,693</u>	<u>325,568</u>	<u>350,943</u>	<u>355,906</u>	<u>357,276</u>	<u>362,033</u>
Shortage from recommended reserves	<u>\$ 448,401</u>	<u>\$ 95,300</u>	<u>\$ 434,124</u>	<u>\$ 217,519</u>	<u>\$ 30,716</u>	<u>\$ (218,149)</u>	<u>\$ (752,421)</u>
Current Average Residential Annual Bill							
Recommended Rate Increase - on an Annual Basis							
Includes all Inflow and Infiltration work as funded with operating rates rather than debt							
Volumetric rates on 76,224	487,834						
Connection fee	212,150						

Village of Brown Deer 2018 Annual Budget

For the Fiscal Year Beginning January 1, 2018

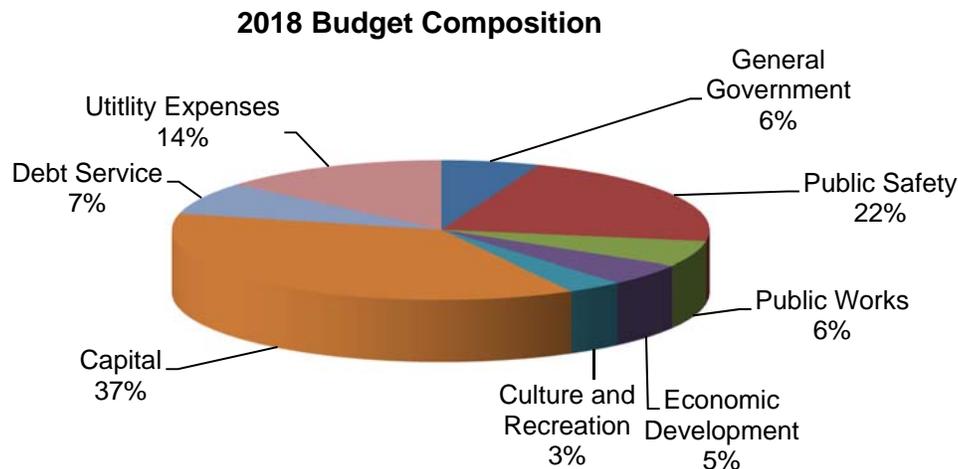
Expenditure Overview

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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Est Actual</u>	<u>2018 Budget</u>
General Government	\$ 1,615,886	\$ 1,631,040	\$ 1,544,559	\$ 2,059,074	\$ 1,807,152
Public Safety	6,117,818	6,240,726	6,361,569	6,560,020	6,636,654
Public Works	1,629,899	1,707,799	1,810,275	1,435,062	1,815,489
Economic Development	2,011,496	1,565,018	2,118,089	1,629,092	1,552,299
Culture and Recreation	958,985	990,289	1,037,070	965,217	1,024,090
Capital	2,742,341	2,505,974	2,432,616	2,385,155	11,213,333
Debt service	2,126,333	2,121,111	3,201,253	2,382,693	2,312,432
Utility Expenses	3,632,742	3,884,097	3,985,934	3,857,770	4,190,209
All other	188,621	280,000	172,334	237,358	292,953
Total	<u>\$ 21,024,121</u>	<u>\$ 20,926,054</u>	<u>\$ 22,663,699</u>	<u>\$ 21,511,441</u>	<u>\$ 30,844,611</u>

The graph below summarizes the composition of the 2018 budgeted expenditures by function:



**Village of Brown Deer
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Expenditure Overview

Because the Village is a service provider rather than a manufacturer of goods, the majority of our operating expenditures are for salaries and benefits. Approximately one-third of our total expenditures are for salaries and benefits. This has remained relatively constant over the past several years. Wages within the 2018 Budget show a modest increase on January 1st. Since, 2011 Wisconsin Act 32 has been in place, the Village has only one collective bargaining unit, the Wisconsin Professional Police Association (WPPA). The contract for WPPA expires on December 31, 2018. 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, 2018 all non-represented employees will be contributing 6.6% of their wages to WRS and the WPPA members will be contributing 6.6%. In 2016 with a couple of changes due to Health Care Reform the Village will have a 2.8% increase. Due to high utilization, our health insurance premiums were going to increase by 24%+ in 2017. To bring the premium down to a 4.9% increase we made two major changes to our health plans (1) Medical Deductibles increase to \$1,000 for single coverage and \$2,000 for family coverage (2) Co-insurance which is the employee's share of the cost of a covered health care service increased from 0% to 10%. Again, due to high utilization the Village health insurance premiums were looking to increase by 34%. To remain with our current health carrier (who the Village has been with for 22 year) we would have had to make major changes to our current plan the most drastic would be to increase the deductible to \$5,000 for single coverage and \$15,000 for family coverage. The Village decided to go to market and see if what was available. The Village will be switching health care provider, keeping the deductibles the same, co-insurance after deductible will return to the 100% as we had prior to 2017. There is minor increase in co-pays in prescriptions and office visit for employees. In the long run, the Village and employees will see a saving based on the monthly premiums will be decreasing by approximately 3%. 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 2018 include \$2,229,204 to the North Shore Fire Department for fire and emergency medical services, \$399,405 to the Village of Bayside for dispatch services, \$750,000 to Milwaukee Metropolitan Sewerage District for sewerage treatment expenses, \$20,319 to Milwaukee Area Domestic Animal Control for animal control services and \$133,005 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 2012, 2013, 2014, 2015, 2016, 2017 and the 2018 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
2018 Manager's Budget**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2017 Budget	2018 Budget	\$ Change	% Change
General Fund								
General Government								
Village Board	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
Municipal Court	81,560	66,936	76,191	-	-	-	-	#DIV/0!
Village Manager	236,986	238,935	253,911	256,240	256,240	263,520	7,280	3%
Administrative Services	172,690	166,602	159,611	181,761	222,467	208,967	(13,500)	-6%
Village Hall	15,246	15,414	42,375	44,335	44,335	46,066	1,731	4%
Total General Government	533,482	514,887	559,088	509,336	550,042	545,553	(4,489)	-1%
Public Safety								
Police	2,444,197	2,474,684	2,540,032	2,400,000	2,437,972	2,464,116	26,144	1%
Public Works								
Administration	158,320	148,866	166,896	168,593	156,414	161,362	4,948	3%
Street/Traffic Operations	45,919	35,301	31,459	33,711	60,108	62,567	2,459	4%
Sidewalk Maintenance	-	-	392	2,230	-	-	-	#DIV/0!
Winter Operations	57,890	46,976	54,741	49,361	53,078	54,560	1,482	3%
Forestry Operations	42,938	89,958	56,334	87,904	46,070	47,220	1,150	2%
Municipal Complex	99,288	92,604	78,988	70,160	91,019	95,029	4,010	4%
Refuse	16,583	38,184	17,771	33,877	17,659	18,138	479	3%
Total Public Works	420,938	451,889	406,581	445,836	424,348	438,876	14,528	3%
Community Services	278,990	270,627	229,411	210,601	210,601	205,329	(5,272)	-3%
Park and Recreation	148,130	150,872	154,546	160,758	160,758	129,205	(31,553)	-20%
Total General Fund	3,825,737	3,862,959	3,889,658	3,726,531	3,783,721	3,783,079	(642)	0%
Other Funds								
Recycling Fund	21,324	30,106	47,837	43,252	45,147	46,797	1,650	4%
North Shore Health Department	425,001	386,558	429,257	435,370	435,370	473,979	38,609	9%
Library	291,541	296,543	308,913	262,000	307,148	325,440	18,292	6%
Village Park and Pond	34,946	34,297	35,731	37,558	39,000	38,700	(300)	-1%
Park and Recreation Program Fund	59,592	65,985	66,183	66,784	77,497	66,747	(10,750)	-14%
July 4th Program Fund	-	-	-	-	923	1,000	77	8%
Community Center	-	1,875	2,501	3,990	2,000	5,990	3,990	200%
Farmer's Market	-	-	-	900	900	900	-	0%
Public Safety	-	73,333	73,460	74,736	74,736	75,864	1,128	2%
Municipal Court	-	-	-	105,464	105,464	134,327	28,863	27%
Stormwater Utility	125,603	127,366	219,145	187,659	191,985	203,355	11,370	6%
Sanitary Sewer Utility	74,196	77,967	101,214	82,664	96,069	95,207	(862)	-1%
Total Other Funds	1,032,203	1,094,030	1,284,241	1,300,377	1,376,239	1,468,306	92,067	7%
Total Village-Wide	\$ 4,857,940	\$ 4,956,989	\$ 5,173,899	\$ 5,026,908	\$ 5,159,960	\$ 5,251,385	\$ 91,425	2%

**Village of Brown Deer
Summary of Benefit Expenditures
2018 Manager's Budget**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2017 Budget	2018 Budget	\$ Change	% Change
General Fund								
General Government								
Village Board	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,066	-	0%
Municipal Court	26,343	26,927	19,913	-	-	-	-	#DIV/0!
Village Manager	84,434	95,316	100,487	111,623	111,623	115,247	3,624	3%
Administrative Services	57,672	48,456	49,485	49,388	81,718	61,116	(20,602)	-25%
Other General Government	18,075	20,859	34,577	15,051	44,013	15,447	(28,566)	-65%
Village Hall	1,166	1,179	12,002	14,352	14,352	14,865	513	4%
Total General Government	189,756	194,803	218,530	192,480	253,772	208,741	(45,031)	-18%
Public Safety								
Police	917,000	951,878	870,409	899,000	955,222	934,053	(21,169)	-2%
Public Works								
Administration	74,824	76,771	92,772	87,420	78,931	79,351	420	1%
Street/Traffic Operations	17,630	15,926	14,206	16,085	25,956	26,156	200	1%
Sidewalk Maintenance	-	-	197	1,152	-	-	-	#DIV/0!
Winter Operations	28,135	20,072	24,446	26,067	28,071	28,217	146	1%
Forestry Operations	17,559	37,224	25,707	39,927	24,275	24,416	141	1%
Municipal Complex	39,827	39,136	35,261	33,263	48,829	49,322	493	1%
Refuse	6,387	16,154	8,387	14,661	9,117	9,173	56	1%
Total Public Works	184,362	205,283	200,976	218,575	215,179	216,635	1,456	1%
Community Services	103,733	100,517	80,074	75,849	75,849	85,470	9,621	13%
Park and Recreation	53,422	54,438	52,329	52,419	52,419	57,693	5,274	10%
Total General Fund	1,448,273	1,506,919	1,422,318	1,438,323	1,552,441	1,502,592	(49,849)	-3%
Other Funds								
Recycling Fund	5,727	7,922	13,559	14,777	16,035	15,801	(234)	-1%
North Shore Health Department	164,943	125,084	111,892	109,434	109,434	139,965	30,531	28%
Library	97,353	82,833	102,286	68,400	92,069	97,465	5,396	6%
Village Park and Pond	2,674	2,624	2,733	2,874	2,984	2,961	(23)	-1%
Park and Recreation Program Fund	4,530	5,048	5,063	51,800	5,652	5,652	-	0%
July 4th Program Fund	-	-	-	-	77	77	-	0%
Community Center	-	143	191	415	153	459	306	200%
Farmer's Market	-	-	-	69	69	69	-	0%
Public Safety	-	-	31,346	33,360	33,360	34,136	776	2%
Municipal Court	-	-	-	31,393	31,393	32,409	1,016	3%
Stormwater Utility	56,086	59,116	125,622	83,567	96,254	98,045	1,791	2%
Sanitary Sewer Utility	28,621	32,190	52,552	33,433	45,643	44,005	(1,638)	-4%
Total Other Funds	359,934	314,960	445,244	429,522	433,123	471,044	37,921	9%
Total Village-Wide	\$ 1,808,207	\$ 1,821,879	\$ 1,867,562	\$ 1,867,845	\$ 1,985,564	\$ 1,973,636	(11,928)	-1%

General Fund		
WRS	354,834	24%
FICA	293,971	20%
All Insurances	842,614	56%
<i>Just Health</i>		

Other Funds		
WRS	112,710	24%
FICA	112,586	24%
All Insurances	271,748	58%
<i>Just Health</i>		

**Village of Brown Deer
Summary of Full Time Equivalent Employees
2018 Manager's Budget**

Department	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Est Actual	2018 Budget
General Fund							
General Government							
Village Board **	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Municipal Court	2.54	2.40	2.40	2.50	2.50	2.50	2.50
Village Manager	3.42	3.49	4.30	3.50	3.50	3.50	3.50
Administrative Services	3.96	3.88	3.38	3.53	3.50	3.00	3.18
Village Hall	0.47	0.40	0.40	0.40	1.00	1.00	1.00
Total General Government	17.39	17.17	17.48	16.93	17.50	17.00	17.18
Public Safety							
Police	35.00	34.00	35.00	35.00	35.00	35.00	35.00
Public Works	8.98	8.98	8.98	8.98	9.98	9.98	9.98
Community Services	4.22	4.30	4.75	4.60	3.60	3.10	2.76
Park and Recreation	3.26	3.00	3.00	3.00	3.00	3.00	2.66
Total General Fund	68.85	67.45	69.21	68.51	69.08	68.08	67.58
Other Funds							
Recycling Fund	0.89	0.89	0.89	0.89	0.89	0.89	0.89
North Shore Health Department	7.27	8.20	8.20	8.20	8.20	8.20	8.20
Library	9.85	9.79	9.22	8.67	8.89	8.89	7.93
Village Park and Pond	2.37	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	3.30	3.30	2.30	2.30	2.30	2.30
Stormwater Utility	2.06	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	1.00
Total Other Funds	27.74	27.61	27.04	25.49	25.71	25.71	24.75
Total Village-Wide	96.59	95.06	96.25	94.00	94.79	93.79	92.33

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

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

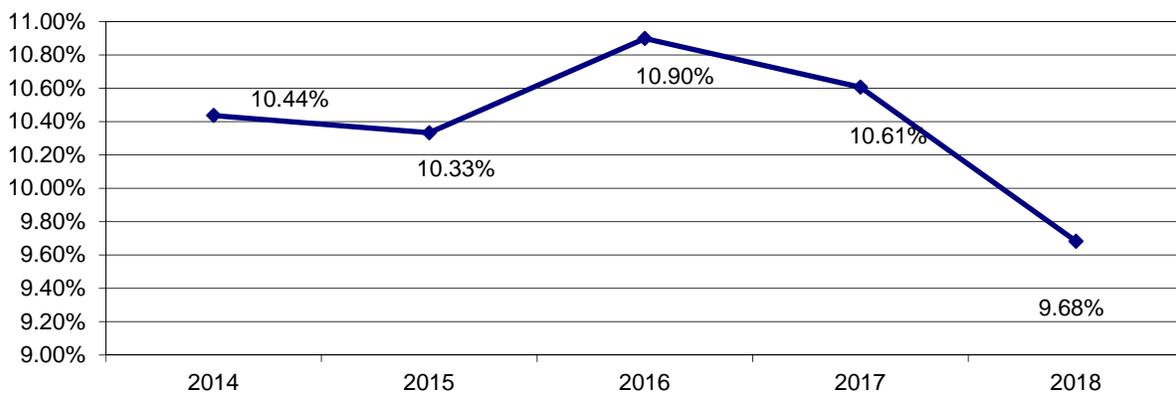
Debt Management

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 2018 (Bonds will be issued in 2018 for 2018 and 2019 capital projects):

Outstanding Debt vs Debt Limit					
	Actual 2014	Actual 2015	Actual 2016	Est Actual 2017	Budget 2018
Debt limit	<u>\$ 46,358,130</u>	<u>\$ 47,121,520</u>	<u>\$ 44,979,710</u>	<u>\$ 45,633,475</u>	<u>\$ 46,003,035</u>
Outstanding General Obligation Debt	<u>\$18,260,091</u>	<u>\$18,024,031</u>	<u>\$16,431,753</u>	<u>\$15,872,847</u>	<u>\$15,475,343</u>
General Obligation Debt as a % of limit	39.39%	38.25%	36.53%	34.78%	33.64%
Debt limit as a % of Assessed Value	4.46%	4.54%	5.00%	5.08%	5.12%

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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

General Fund

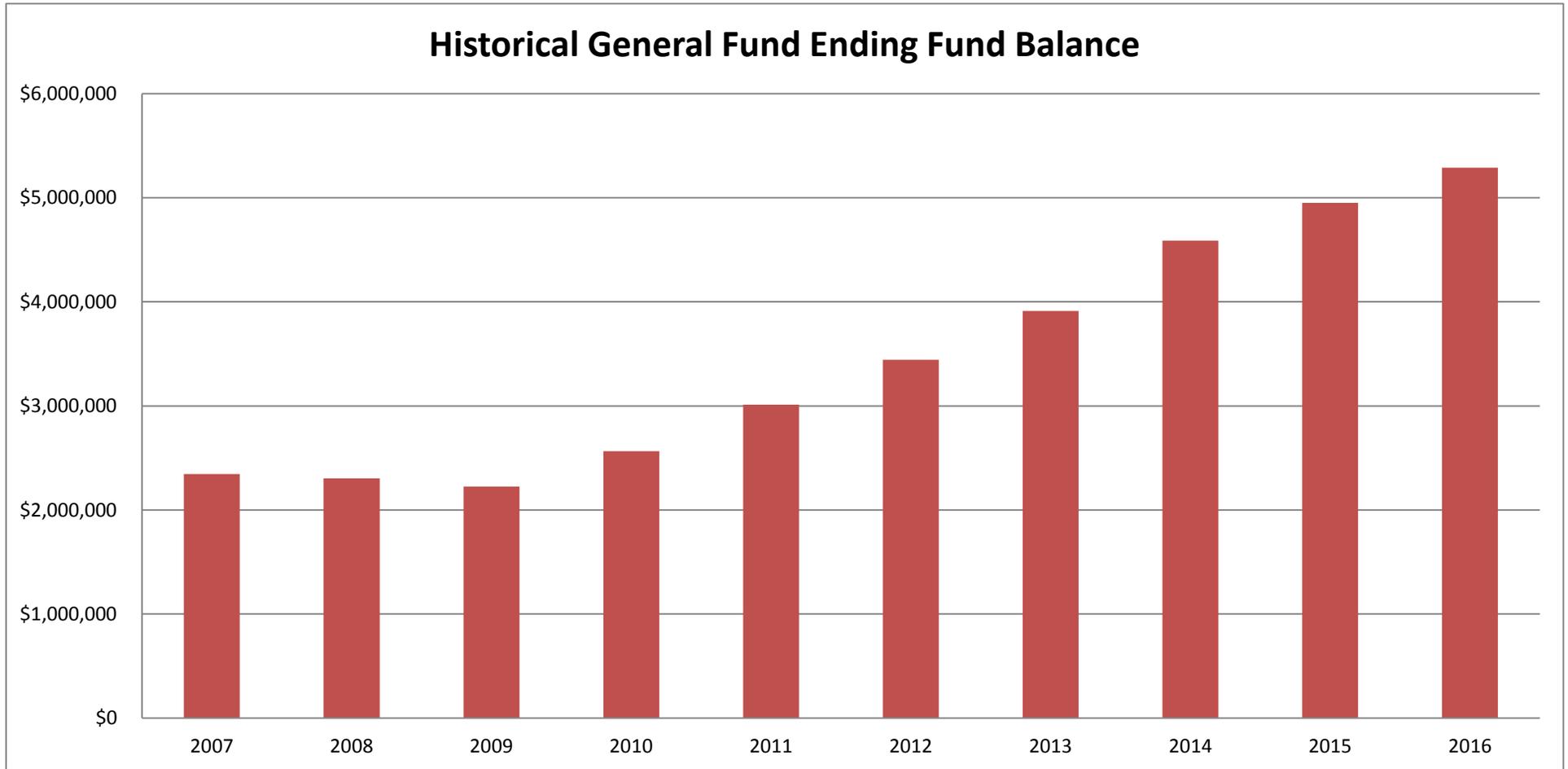
The General Fund is the primary operating fund of the Village. This fund accounts for the financial resources of the Village, which are not accounted for in any other fund. Principal revenue sources are property taxes, hotel taxes, utility taxes, licenses, permits and state shared revenues. The General 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
2018 Adopted Budget**

	2014 Actual	2015 Actual	2016 Actual	2017 Amended Budget	2017 Est. Actual	2018 Proposed Budget	Change from 2017 Budget	Chg %
Revenues								
Taxes	\$ 7,058,291	\$ 7,036,057	\$ 6,925,859	\$ 7,243,997	\$ 7,281,692	\$ 7,296,493	\$ 52,496	0.72%
Intergovernmental	1,493,802	1,341,567	1,157,368	1,453,278	1,467,711	1,436,112	(17,166)	-1.18%
Licenses and Permits	544,813	427,035	394,555	367,570	302,155	359,272	(8,298)	-2.26%
Fines, Forfeitures and Penalties	289,517	240,000	442,954	40,000	47,584	40,000	-	0.00%
Public Charges for Services	67,095	11,250	46,286	11,525	42,339	16,025	4,500	39.05%
Interdepartmental Charges	726,674	715,741	765,243	788,317	691,423	868,522	80,205	10.17%
Miscellaneous Revenue	250,245	133,494	219,723	131,810	476,922	120,438	(11,372)	-8.63%
Other Financing Sources	-	-	-	-	-	-	-	#DIV/0!
Total Revenues	10,430,437	9,905,144	9,951,988	10,036,497	10,309,826	10,136,862	100,365	1.00%
Expenditures								
General Government								
Village Board	\$ 30,261	\$ 34,240	\$ 34,262	\$ 37,966	\$ 37,313	\$ 37,966	\$ -	0.00%
Municipal Court	132,279	149,931	142,311	-	-	-	-	#DIV/0!
Village Attorney	155,102	108,597	125,160	94,840	595,961	124,779	29,939	31.57%
Village Manager	392,326	365,829	422,288	470,422	395,220	511,792	41,370	8.79%
Administrative Services	302,814	427,326	411,208	388,502	358,060	365,283	(23,219)	-5.98%
Other General Government	404,047	456,399	439,107	541,093	484,445	584,001	42,908	7.93%
Village Hall	199,057	193,465	212,401	181,087	181,109	183,331	2,244	1.24%
Total General Government	1,615,886	1,735,787	1,786,737	1,713,910	2,052,108	1,807,152	93,242	5.44%
Public Safety								
Police	3,608,894	3,680,251	3,647,134	3,659,094	3,606,404	3,650,253	(8,841)	-0.24%
Fire	2,091,743	2,130,512	2,157,769	2,201,847	2,203,698	2,265,604	63,757	2.90%
Dispatch	417,181	407,322	446,666	443,402	433,550	399,405	(43,997)	-9.92%
Total Public Safety	6,117,818	6,218,085	6,251,569	6,304,343	6,243,652	6,315,262	10,919	0.17%
Public Works								
Administration	241,740	232,474	269,088	252,845	301,004	258,213	5,368	2.12%
Street/Traffic Operations	157,043	161,233	155,511	213,564	144,162	216,223	2,659	1.25%
Sidewalk Operations	1,696	2,479	289	6,000	1,691	6,000	-	0.00%
Winter Operations	173,568	155,476	152,292	167,149	136,194	168,777	1,628	0.97%
Forestry Operations	63,388	139,942	114,269	77,345	117,570	78,636	1,291	1.67%
Municipal Complex	256,041	208,053	216,684	282,828	171,950	287,331	4,503	1.59%
Refuse	427,435	444,828	376,224	401,776	373,921	402,311	535	0.13%
Total Public Works	1,320,912	1,344,485	1,284,357	1,401,507	1,246,492	1,417,491	15,984	1.14%
Community Services	403,175	394,076	333,941	307,275	300,057	313,309	6,034	1.96%
Park and Recreation	207,423	211,386	212,401	219,462	198,414	193,648	(25,814)	-11.76%
Other Financing Uses	90,000	90,632	90,000	90,000	90,000	90,000	-	0.00%
Total Expenditures	9,755,215	9,994,451	9,959,005	10,036,497	10,130,723	10,136,862	100,365	1.00%
Revenues less Expenditures	675,222	(89,307)	(7,017)	-	179,103	-		
Fund Balance Beginning	3,896,120	4,571,342	4,482,035	4,475,018	4,475,018	4,654,121		
Ending Fund Balance	\$ 4,571,342	\$ 4,482,035	\$ 4,475,018	\$ 4,475,018	\$ 4,654,121	\$ 4,654,121		
Fund balance as a Percentage of Expenditures	46.86%	44.85%	44.93%	44.59%	45.94%	45.91%		
Fund Balance Low Range 15%	\$ 1,463,282	\$ 1,499,168	\$ 1,493,851	\$ 1,505,475	\$ 1,519,608	\$ 1,520,529		
Fund Balance High Range 30%	\$ 2,926,565	\$ 2,998,335	\$ 2,987,702	\$ 3,010,949	\$ 3,039,217	\$ 3,041,059		

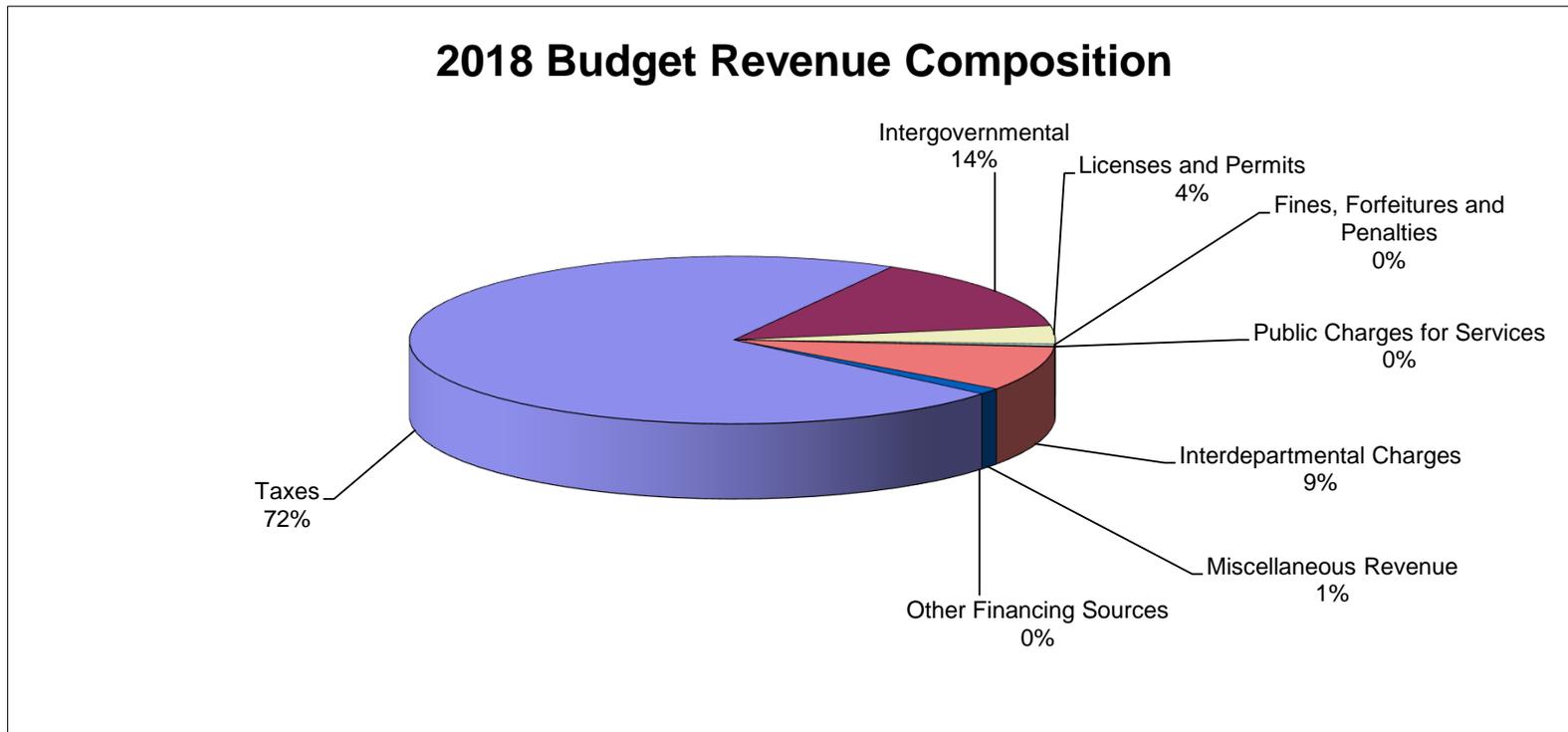
**Village of Brown Deer
Historical General Fund Ending Fund Balance
2018 Adopted Budget**

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
\$2,344,695	\$2,302,847	\$2,224,668	\$2,563,901	\$3,012,010	\$3,444,323	\$3,913,329	\$4,589,294	\$4,950,601	\$5,289,084

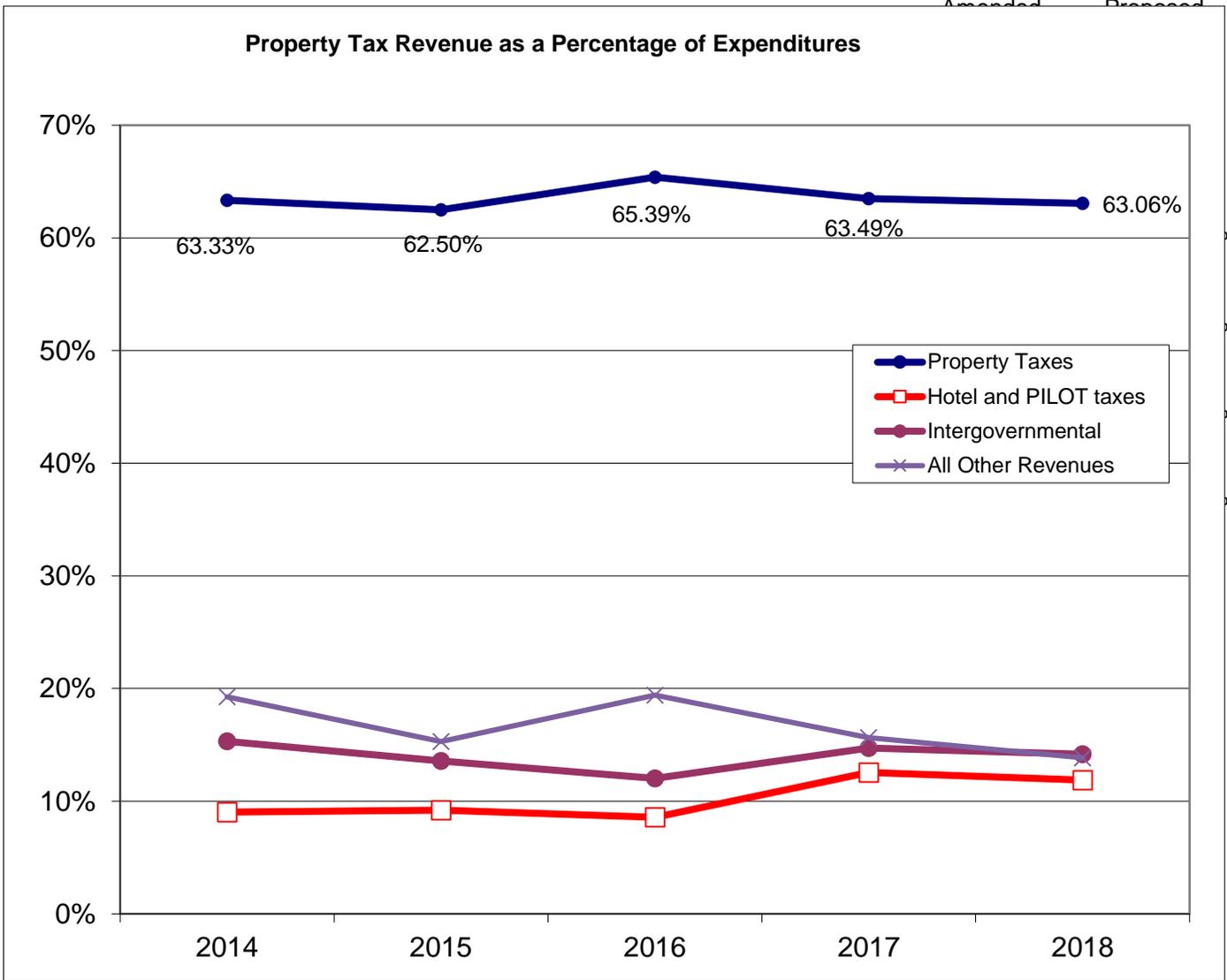


**Village of Brown Deer
Summary of General Fund Revenues
2018 Budget**

Revenue	2014 Actual	2015 Actual	2016 Actual	2017 Amended Budget	2017 Est. Actual	2018 Proposed Budget	Change from 2017 Budget	Chg %
Taxes	\$ 7,058,291	\$ 7,036,057	\$ 6,925,859	\$ 7,243,997	\$ 7,281,692	\$ 7,296,493	\$ 52,496	1%
Intergovernmental	1,493,802	1,341,567	1,157,368	1,453,278	1,467,711	1,436,112	(17,166)	-1%
Licenses and Permits	544,813	427,035	394,555	367,570	302,155	359,272	(8,298)	-2%
Fines, Forfeitures and Penalties	289,517	240,000	442,954	40,000	47,584	40,000	-	0%
Public Charges for Services	67,095	11,250	46,286	11,525	42,339	16,025	4,500	39%
Interdepartmental Charges	726,674	715,741	765,243	788,317	691,423	868,522	80,205	10%
Miscellaneous Revenue	250,245	133,494	219,723	131,810	476,922	120,441	(11,369)	-9%
Other Financing Sources	-	-	-	-	-	-	-	0%
Total General Fund Revenues	\$ 10,430,437	\$ 9,905,144	\$ 9,951,988	\$ 10,036,497	#####	\$ 10,136,865	\$ 100,368	1%



Village of Brown Deer
 General Fund Revenues by Type vs. Expenditures
 2018 Adopted Budget



VILLAGE OF BROWN DEER
GENERAL FUND REVENUES
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
010-000-11-4-00-10	General Property Taxes	6,246,057	6,294,673	6,330,287	6,330,287	6,392,089	61,802	0.98
010-000-12-4-00-10	Hotel Room Taxes	613,636	631,186	589,710	589,710	580,404	(9,306)	(1.58)
010-000-13-4-00-10	Payments In Lieu of Taxes	1,500	0	324,000	0	324,000	0	0.00
010-000-34-4-00-10	Shared Revenue	99,403	95,351	187,715	187,873	187,516	(199)	(0.11)
010-000-34-4-00-20	Fire Dues	33,275	33,395	35,000	35,906	36,000	1,000	2.86
010-000-34-4-00-30	Computer Exemptions	469,989	322,076	557,830	599,770	426,173	(131,657)	(23.60)
010-000-34-4-00-40	Expenditure Restraint	248,650	235,698	266,030	266,030	253,340	(12,690)	(4.77)
010-000-35-4-20-00	Public Safety	4,320	8,640	4,000	4,719	4,000	0	0.00
010-000-35-4-30-10	Transportation Aids	421,940	462,209	402,703	460,073	529,083	126,380	31.38
010-000-41-4-10-10	Liquor & Malt Beverage	13,230	11,310	12,000	10,890	11,000	(1,000)	(8.33)
010-000-41-4-20-10	Bartender	4,220	5,470	5,000	3,225	4,500	(500)	(10.00)
010-000-41-4-20-15	Cigarette	400	400	400	550	400	0	0.00
010-000-41-4-20-20	Soda Water	1,335	1,020	1,300	1,095	0	(1,300)	(100.00)
010-000-41-4-20-30	Peddling & Other	4,975	3,340	5,000	3,645	3,500	(1,500)	(30.00)
010-000-41-4-20-40	Cable Franchise Fees	195,574	186,872	190,000	129,350	190,000	0	0.00
010-000-42-4-00-10	Bicycle	31	0	0	0	0	0	0.00
010-000-42-4-00-20	Dog/Cat Licenses	4,977	6,248	5,000	5,291	4,700	(300)	(6.00)
010-000-43-4-00-10	Building	146,652	78,330	62,432	59,599	48,540	(13,892)	(22.25)
010-000-43-4-00-20	Electrical	30,663	18,280	19,540	28,162	34,638	15,098	77.27
010-000-43-4-00-30	Plumbing	7,980	7,428	14,098	6,900	11,370	(2,728)	(19.35)
010-000-43-4-00-40	Heating & A/C	35,913	36,942	20,000	25,005	18,774	(1,226)	(6.13)
010-000-44-4-00-10	Zoning Application Fees	3,525	4,900	4,500	2,875	4,500	0	0.00
010-000-44-4-00-20	Board of Appeals	1,050	350	300	700	350	50	16.67
010-000-44-4-00-30	Building Board Fee	1,380	1,320	1,000	960	1,000	0	0.00
010-000-49-4-20-10	VACANT PROPERTY CERTIFICATE	13,200	4,548	6,000	5,300	5,000	(1,000)	(16.67)
010-000-49-4-20-20	Miscellaneous Permits	1,120	820	1,000	970	1,000	0	0.00
010-000-49-4-30-10	Block Party Permits	0	0	0	50	0	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
010-000-49-4-30-20	R-O-W Permits	19,012	26,978	20,000	17,588	20,000	0	0.00
010-000-51-4-00-10	Court Fines & Penalties	347,698	394,046	0	0	0	0	0.00
010-000-51-4-00-11	Parking Fees	42,436	48,908	40,000	47,584	40,000	0	0.00
010-000-61-4-10-10	Photocopies	27	257	25	11	25	0	0.00
010-000-61-4-10-20	Property Information Certif	1,010	1,725	1,000	1,430	1,000	0	0.00
010-000-61-4-10-25	Prop Info Certificate-Reserved	475	765	500	500	500	0	0.00
010-000-61-4-10-30	Sale of Materials	0	10	0	100	0	0	0.00
010-000-61-4-10-50	Other Charges	(881)	0	0	0	0	0	0.00
010-000-62-4-10-10	Photocopies	1,213	1,979	2,000	1,006	1,500	(500)	(25.00)
010-000-62-4-10-15	Alarm fees	21,700	24,110	4,000	24,130	4,000	0	0.00
010-000-62-4-10-30	Fingerprints/Misc	5,522	5,473	3,000	7,424	3,000	0	0.00
010-000-63-4-00-20	DPW Services	1,742	6,773	1,000	2,494	1,000	0	0.00
010-000-72-4-10-10	ADMIN - POLICE SAFETY	0	5,194	0	7,958	5,000	5,000	0.00
010-000-73-4-20-60	Municipal Range Usage Fees	2,000	2,000	2,000	2,000	2,000	0	0.00
010-000-73-4-50-50	HEALTH DEPT ADMIN/RENT FEE	45,557	46,072	46,072	48,957	52,665	6,593	14.31
010-000-74-4-10-10	TIF 2 ADMINISTRATION FEE	123,164	108,631	106,029	114,398	125,411	19,382	18.28
010-000-74-4-10-20	TIF 3 ADMINISTRATION FEE	160,421	101,875	97,328	107,484	108,160	10,832	11.13
010-000-74-4-10-30	TIF 4 ADMINISTRATION FEE	193,947	186,579	171,919	183,479	150,561	(21,358)	(12.42)
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	SEWER ADMINISTRATION FEE	85,915	85,927	78,786	76,837	93,299	14,513	18.42
010-000-74-4-40-15	COURT ADMINISTRATION FEE	0	0	56,659	69,218	81,554	24,895	43.94
010-000-74-4-40-20	Equipment & Materials	0	602	5,000	602	1,000	(4,000)	(80.00)
010-000-74-4-41-10	STORMWATER ADMINISTRATION FEE	67,975	62,803	56,996	56,527	73,798	16,802	29.48
010-000-74-4-41-20	Equipment & Materials	0	135,006	60,000	135,425	60,000	0	0.00
010-000-74-4-42-10	Admin, Labor & Benefits-WATER	0	0	73,161	0	79,261	6,100	8.34
010-000-74-4-42-20	Equipment & Materials	0	270	0	315	0	0	0.00
010-000-74-4-43-10	RECYCLING ADMINISTRATION FEE	27,765	25,703	26,367	29,523	32,810	6,443	24.44
010-000-74-4-43-20	Equipment & Materials-RECYCLIN	0	6,776	5,000	7,514	5,000	0	0.00
010-000-81-4-00-10	Investment Interest	59,752	35,596	45,000	43,450	45,000	0	0.00
010-000-81-4-00-20	Interest-Delinquent Taxes	22,196	23,271	25,000	28,492	23,000	(2,000)	(8.00)
010-000-82-4-00-10	Rent Income	63,684	29,971	28,810	23,036	19,200	(9,610)	(33.36)
010-000-82-4-00-20	Insurance Dividends	27,768	42,302	30,000	30,733	28,241	(1,759)	(5.86)
010-000-82-4-00-50	Miscellaneous Revenue	71,189	24,794	3,000	25,457	5,000	2,000	66.67

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
010-000-83-4-00-10	Equipment Sales	28,786	51,848	0	680	0	0	0.00
010-000-83-4-00-20	Advertising Sales-BD Magazine	19,425	11,940	0	0	0	0	0.00
010-000-83-4-00-30	CELL TOWER BUY OUT	0	0	0	339,000	0	0	0.00
010-000-84-4-00-50	Damage to/Loss of Property	2,641	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		10,050,134	9,951,990	10,036,497	10,195,287	10,136,862	100,365	1.00

**Village of Brown Deer
General Fund Expenditures Department Summary
2018 Adopted Budget**

Department	2014 Actual	2015 Actual	2016 Actual	2017 Amended Budget	2018 Est. Actual	2018 Proposed Budget	Change from 2016 Budget	Chg %
General Government								
Village Board	\$ 30,261	\$ 34,240	\$ 34,262	\$ 37,966	\$ 37,313	\$ 37,966	\$ -	0%
Municipal Court	132,279	149,931	142,311	-	-	-	-	#DIV/0!
Village Attorney	155,102	108,597	125,160	94,840	595,961	124,779	29,939	32%
Village Manager	392,326	365,829	422,288	470,422	395,220	511,792	41,370	9%
Administrative Services	302,814	427,326	411,208	388,502	358,060	365,283	(23,219)	-6%
Other General Government	404,047	456,399	439,107	541,093	484,445	584,001	42,908	8%
Village Hall	199,057	193,465	212,401	181,087	181,109	183,331	2,244	1%
Total General Government	1,615,886	1,735,787	1,786,737	1,713,910	2,052,108	1,807,152	93,242	5%
Public Safety								
Police	3,608,894	3,680,251	3,647,134	3,659,094	3,606,404	3,650,253	(8,841)	0%
Fire	2,091,743	2,130,512	2,157,769	2,201,847	2,203,698	2,265,604	63,757	3%
Dispatch	417,181	407,322	446,666	443,402	433,550	399,405	(43,997)	-10%
Total Public Safety	6,117,818	6,218,085	6,251,569	6,304,343	6,243,652	6,315,262	10,919	0%
Public Works								
Administration	241,740	232,474	269,088	252,845	301,004	258,213	5,368	2%
Street/Traffic Operations	157,043	161,233	155,511	213,564	144,162	216,223	2,659	1%
Sidewalk Operations	1,696	2,479	289	6,000	1,691	6,000	-	0%
Winter Operations	173,568	155,476	152,292	167,149	136,194	168,777	1,628	1%
Forestry Operations	63,388	139,942	114,269	77,345	117,570	78,636	1,291	2%
Municipal Complex	256,041	208,053	216,684	282,828	171,950	287,331	4,503	2%
Refuse	427,435	444,828	376,224	401,776	373,921	402,311	535	0%
Total Public Works	1,320,911	1,344,485	1,284,357	1,401,507	1,246,492	1,417,491	15,984	1%
Community Services	403,175	394,076	333,941	307,275	300,057	313,309	6,034	2%
Park and Recreation	207,423	211,386	212,401	219,462	198,414	193,648	(25,814)	-12%
Other Financing Uses	90,000	90,632	90,000	90,000	90,000	90,000	-	0%
Total Expenditures	\$ 9,755,213	\$ 9,994,451	\$ 9,959,005	\$ 10,036,497	\$ 10,130,723	\$ 10,136,862	100,365	1.00%

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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:

	2014	2015	2016	2017 Est.	2018
Activity	Actual	Actual	Actual	Actual	Budget
Resolutions passed	48	23	40	37	30
Ordinances passed	10	17	13	8	10
Public hearings	15	15	15	15	15

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Board

PERFORMANCE MEASURES:

Efficiency Measure	2013	2014	2015	2016	2017 Est
Cost per Resolution Passed	\$ 1,152.30	\$ 1,214.87	\$ 1,008.70	\$ 951.11	\$ 1,142.07
Operating costs	\$ 2.86	\$ 3.01	\$ 2.52	\$ 2.85	\$ 2.85

OBJECTIVES ACCOMPLISHED IN 2017:

-  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 2018:

-  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
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
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	1,000	855	4,000	3,774	4,000	0	0.00
010-110-11-5-30-10	Office Supplies, Equip & Exp	108	315	300	249	300	0	0.00
010-110-11-5-45-10	Professional Memberships	3,598	3,578	3,600	3,479	3,600	0	0.00
010-110-11-5-45-30	Professional Training	468	448	1,000	745	1,000	0	0.00
Totals for dept 110-11 - VILLAGE BOARD		34,240	34,262	37,966	37,313	37,966	0	0.00

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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:

	2014	2015	2016	2017 Est	2018
Activity	Actual	Actual	Actual	Actual	Budget
Public meeting attended	40	40	40	40	40
Ordinances reviewed & approved	15	15	15	15	15
Contracts reviewed	20%	20%	20%	20%	20%
Files in progress	50	50	50	50	50
Union contracts settled	1	0	1	0	1

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Attorney

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014	2015	2016
Efficient Municipal Gov't	Cost per Contract Settled	\$ -	\$ -	\$ 21,478	\$ -	\$ -
Efficient Municipal Gov't	Cost per Public Meeting	\$ 2,736.59	\$ 3,575.08	\$ 3,877.55	\$ 2,714.93	\$ 2,714.93
Cost per capita	Operating costs	\$ 10.19	\$ 11.82	\$ 12.91	\$ 9.04	\$ 9.04

BUDGET SUMMARY:

- ✚ Increase in 2018 budget due to Police Union contract should be settled by December 31 2018 so labor attorney fee will increase in 2018.

VILLAGE OF BROWN DEER
VILLAGE ATTORNEY
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 130-13 - LEGAL SERVICES								
010-130-13-5-21-10	Village Attorney Services	106,127	102,284	93,840	94,271	94,779	939	1.00
010-130-13-5-21-15	Other Legal Services	798	5,150	0	348	10,000	10,000	0.00
010-130-13-5-21-20	Labor Legal Services	1,672	17,726	1,000	1,342	20,000	19,000	1,900.00
010-130-13-5-45-40	DEVELOPER INCENTIVE	0	0	0	500,000	0	0	0.00
Totals for dept 130-13 - LEGAL SERVICES		108,597	125,160	94,840	595,961	124,779	29,939	31.57

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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:

	2014	2015	2016	2017 Est	2018
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	1.00	1.00
Deputy Clerk	0.50	-	0.50	0.50	0.50
Election Specialist	-	0.50	-	-	-
Total	3.50	3.50	3.50	3.50	3.50

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Manager

DEPARTMENT ACTIVITY MEASURES:

	2014	2015	2016	2017 Est	2018
Activity	Actual	Actual	Actual	Actual	Budget
Elections occurring	4	1	4	2	4
Votes cast	10,708	1,837	15,646	3,500	15,000
Voter turnout	60%	23%	46%	40%	60%
Packets prepared	165	165	165	165	165
Liquor license	20	20	20	20	20
Soda license	90	90	90	90	0
Operators permits	90	90	90	90	90

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Kept General Fund expenditure increases below 1%.
- ✚ Completed update of Employee Handbook
- ✚ Continue intergovernmental cooperation with other neighboring communities.
- ✚ Participated in community events.
- ✚ Looking for ways to be more efficient and effective in providing services.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Keep General Fund expenditure increases below 1%.
- ✚ 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 2017 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
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 140-14 - VILLAGE MANAGER								
010-140-14-5-10-10	Salaries/Wages	238,935	253,911	256,240	259,310	263,520	7,280	2.84
010-140-14-5-15-10	WI Retirement	16,212	16,863	17,424	17,711	17,655	231	1.33
010-140-14-5-15-15	FICA	17,381	18,405	19,602	18,627	20,159	557	2.84
010-140-14-5-15-20	Group Insurance	61,723	64,682	74,597	62,139	77,433	2,836	3.80
010-140-14-5-30-10	Office Supplies, Equip & Exp	253	214	700	(207)	300	(400)	(57.14)
010-140-14-5-30-40	Public Notices/Advertising	8,326	4,632	1,500	11,373	5,000	3,500	233.33
010-140-14-5-35-20	Vehicle Repair/Maint Supplies	0	10	0	0	0	0	0.00
010-140-14-5-45-10	Professional Memberships	2,247	3,643	2,200	2,271	3,000	800	36.36
010-140-14-5-45-20	Professional Publications	235	0	0	281	250	250	0.00
010-140-14-5-45-30	Professional Training	4,604	3,440	5,000	3,610	5,000	0	0.00
010-140-14-5-45-40	Mileage Reimbursement	4,979	4,392	4,500	4,444	4,500	0	0.00
Totals for dept 140-14 - VILLAGE MANAGER		354,895	370,192	381,763	379,559	396,817	15,054	3.94
Dept 141-14 - VILLAGE MNGER - PERSONNEL ADMINISTRATION								
010-141-14-5-20-25	Employment Services	853	16,206	5,000	649	2,500	(2,500)	(50.00)
010-141-14-5-30-40	Public Notices/Advertising	0	0	500	0	500	0	0.00
010-141-14-5-34-40	Employee Recognition	4,845	4,384	5,000	4,096	5,000	0	0.00
010-141-14-5-34-45	EMPLOYEE PERFORMANCE	0	0	56,659	0	70,475	13,816	24.38
Totals for dept 141-14 - VILLAGE MNGER - PERSONNEL ADMINISTRATION		5,698	20,590	67,159	4,745	78,475	11,316	16.85
Dept 142-14 - ELECTIONS								
010-142-14-5-11-20	Election Workers	2,240	24,952	9,000	6,510	24,000	15,000	166.67
010-142-14-5-15-15	FICA	0	537	0	0	0	0	0.00
010-142-14-5-24-10	Equipment Maintenance Services	1,020	2,426	6,000	1,820	6,000	0	0.00
010-142-14-5-30-10	Office Supplies, Equip & Exp	1,976	3,591	6,500	2,586	6,500	0	0.00
Totals for dept 142-14 - ELECTIONS		5,236	31,506	21,500	10,916	36,500	15,000	69.77

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 22,000 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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:

	2014	2015	2016	2017 Est	2017
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Treasurer / Comptroller	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	0.50	0.50	0.50	0.50	0.50
Accountant	0.53	-	-	1.00	1.00
Administrative Assistants	-	-	-	-	0.50
Accounting Assistants	1.35	1.50	1.50	-	-
Total	<u>3.38</u>	<u>3.00</u>	<u>3.00</u>	<u>2.50</u>	<u>3.00</u>

DEPARTMENT ACTIVITY MEASURES:

	2014	2015	2016	2017 Est	2018
Activity	Actual	Actual	Actual	Actual	Budget
Receipts processed	15,306	14,386	13,594	15,498	15,000
Tax receipts processed	7,277	6,290	6,378	6,421	6,500
Accounts payable checks issued	2,574	2,865	2,518	2,548	2,500
Payroll checks	21	2	5	12	2
Payroll direct deposits issued	3,391	3,105	3,256	3,178	3,200
Debt issuances	1	1	2	1	1
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2
Total number of journal entries	583	986	571	317	300
Village Rate of Return	1.10%	1.82%	2.67%	1.50%	1.00%
LGIP's Rate of Return	0.09%	0.11%	0.11%	0.08%	0.10%

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Administrative Services

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014	2015	2016
Village Rate of Return over LGIP benchmark	Effective Investing	0.98%	-0.09%	1.06%	0.92%	0.92%
Efficient Municipal Gov't	Cost of assessor per parcel	\$ 7.25	\$ 7.19	\$ 6.15	\$ 6.15	\$ 6.15
Efficient Municipal Gov't	Equalized value per capita	\$ 86,519	\$ 80,238	\$ 77,270	\$ 78,542	\$ 78,542
Cost per capita	Operating costs	\$ 29.29	\$ 26.88	\$ 25.68	\$ 26.25	\$ 26.25

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Received the GFOA distinguished budget award for the 2017 budget year (6th year).
- ✚ Received the CAFR award for the 2016 fiscal year (17th year).
- ✚ Started Cross training of Staff
- ✚ Advance training on BS&A software

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Receive GFOA distinguished budget award for the 2018 budget year (7th year).
- ✚ Receive the CAFR award for the 2017 fiscal year (18th year).
- ✚ Continue cross training of staff.
- ✚ Continue advance training on BS&A software.

BUDGET SUMMARY:

- ✚ Administrative Service will see a slight decrease due to the fact the new staff member not enrolled in health benefits when family benefits were budgeted.

VILLAGE OF BROWN DEER
ADMINISTRATIVE SERVICES
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 150-15 - ADMINISTRATIVE SERVICES								
010-150-15-5-10-10	Salaries/Wages	166,602	159,611	222,467	200,923	208,967	(13,500)	(6.07)
010-150-15-5-15-10	WI Retirement	11,357	10,597	15,128	13,654	14,000	(1,128)	(7.46)
010-150-15-5-15-15	FICA	12,071	11,696	17,019	14,781	15,985	(1,034)	(6.08)
010-150-15-5-15-20	Group Insurance	25,028	27,192	49,571	25,380	31,131	(18,440)	(37.20)
010-150-15-5-20-20	Professional Services	53,909	98,198	29,660	38,010	31,000	1,340	4.52
010-150-15-5-20-35	Technical Services	5,871	15,493	6,000	8,511	7,500	1,500	25.00
010-150-15-5-30-10	Office Supplies, Equip & Exp	43	22,900	0	0	0	0	0.00
010-150-15-5-30-30	Service Fees	495	15,837	15,000	16,923	16,000	1,000	6.67
010-150-15-5-45-10	Professional Memberships	1,255	510	700	703	700	0	0.00
010-150-15-5-45-20	Professional Publications	170	198	0	0	0	0	0.00
010-150-15-5-45-30	Professional Training	1,577	2,119	5,457	7,179	10,000	4,543	83.25
Totals for dept 150-15 - ADMINISTRATIVE SERVICES		278,378	364,351	361,002	326,064	335,283	(25,719)	(7.12)
Dept 151-15 - ASSESSOR								
010-151-15-5-20-20	Professional Services	148,948	26,917	27,500	31,996	30,000	2,500	9.09
010-151-15-5-30-30	Service Fees	0	19,940	0	0	0	0	0.00
Totals for dept 151-15 - ASSESSOR		148,948	46,857	27,500	31,996	30,000	2,500	9.09

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Hall / Other General Government

PROGRAM MANAGER: Assistant Village Manager / Treasurer/Comptroller

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:

	2014	2015	2016	2017	2018
Position (FTE)	Actual	Actual	Actual	Actual	Budget
Maintenance worker	0.47	0.47	1.00	1.00	1.00

***Staffing levels changed to 1 FTE in 2016.

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ To provide training to our new full time maintenance worker so that we may reduce costs when small problems occur.
- ✚ To increase the equipment necessary to assist the maintenance worker during cleaning.
- ✚ Create a floor maintenance plan & preventative maintenance program.
- ✚ Maintain the cleanliness, health atmosphere, and safe functionality of the building
- ✚ Continually search for cost savings in building expenses and grants to help counteract cost.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ To increase the equipment necessary to assist the maintenance worker during cleaning.
- ✚ Create a floor maintenance plan & preventative maintenance program.
- ✚ Maintain the cleanliness, health atmosphere, and safe functionality of the building
- ✚ Continually search for cost savings in building expenses and grants to help counteract cost.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Hall / Other General Government

BUDGET SUMMARY:

- ✚ A decrease in mat cleaning service saved the village from paying \$363.43 a month to \$62.47 based on Patrick's recommendation to provide the majority of these services in house. This shows an annual savings of a little over \$3,600.
- ✚ A new automatic floor scrubber was purchased with half the cost paid for by a CVMIC grant. This machine not only reduces the time it takes Patrick to clean the floors, but also dries the floors at the same time to prevent employee and residents from slipping, reducing potential workers comp claims.

VILLAGE OF BROWN DEER
OTHER GENERAL GOVERNMENT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 191-14 - OTHER GENERAL GOVERNMENT								
010-191-14-5-20-40	Printing Services	2,009	80	5,000	1,365	3,000	(2,000)	(40.00)
010-191-14-5-20-41	BD magazine printing & postage	41,917	12,154	0	0	0	0	0.00
010-191-14-5-24-10	Equipment Maintenance Services	7,059	13,856	7,000	10,159	7,000	0	0.00
010-191-14-5-30-10	Office Supplies, Equip & Exp	17,509	14,378	15,000	15,548	15,000	0	0.00
010-191-14-5-30-15	Postage & Mailing	13,300	16,714	17,000	13,271	15,000	(2,000)	(11.76)
010-191-14-5-30-20	Communications	34,750	5,298	6,000	9,396	14,000	8,000	133.33
010-191-14-5-30-22	Communication-Wireless Service	0	14,410	25,000	18,120	22,000	(3,000)	(12.00)
010-191-14-5-30-25	Communication-Internet Service	4,867	7,064	6,000	7,082	7,000	1,000	16.67
010-191-14-5-30-30	Marketing Plan	3,126	769	1,000	616	700	(300)	(30.00)
Totals for dept 191-14 - OTHER GENERAL GOVERNMENT		124,537	84,723	82,000	75,557	83,700	1,700	2.07
Dept 192-14 - INFORMATION TECHNOLOGY								
010-192-14-5-20-35	Technical Services	1,995	35,970	71,938	78,843	161,138	89,200	124.00
010-192-14-5-30-10	Office Supplies, Equip & Exp	2,487	141	2,500	401	1,000	(1,500)	(60.00)
Totals for dept 192-14 - INFORMATION TECHNOLOGY		4,482	36,111	74,438	79,244	162,138	87,700	117.82
Dept 193-41 - INTERGOVERNMENTAL EXP.								
010-193-41-5-26-40	Milw Area Domestic Animal Ctrl	11,782	13,672	11,000	15,032	20,319	9,319	84.72
010-193-41-5-26-45	North Shore Health Dpt Contrib	125,932	128,470	131,039	131,039	133,127	2,088	1.59
Totals for dept 193-41 - INTERGOVERNMENTAL EXP.		137,714	142,142	142,039	146,071	153,446	11,407	8.03
Dept 194-51 - HISTORICAL SOCIETY								
010-194-51-5-22-10	Natural Gas/Electric Service	1,069	648	1,000	(7)	1,000	0	0.00
Totals for dept 194-51 - HISTORICAL SOCIETY		1,069	648	1,000	(7)	1,000	0	0.00
Dept 195-18 - PERSONNEL POST-EMPLOYMENT								
010-195-18-5-15-20	Group Insurance	20,700	34,458	43,893	14,850	15,300	(28,593)	(65.14)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
010-195-18-5-39-20	Unemployment Compensation	1,550	(775)	2,000	55	2,000	0	0.00
Totals for dept 195-18 - PERSONNEL POST-EMPLOYMENT		22,250	33,683	45,893	14,905	17,300	(28,593)	(62.30)
Dept 195-28 - Other General Government								
010-195-28-5-15-15	FICA	159	119	120	138	147	27	22.50
010-195-28-5-39-21	EMPLOYEE WELLNESS BENEFIT	3,430	2,400	2,400	2,660	1,920	(480)	(20.00)
Totals for dept 195-28 - Other General Government		3,589	2,519	2,520	2,798	2,067	(453)	(17.98)
Dept 199-15 - UNCLASSIFIED GEN GOV								
010-199-15-5-55-10	Bad Debt - Personal Property	3,257	0	4,000	0	0	(4,000)	(100.00)
Totals for dept 199-15 - UNCLASSIFIED GEN GOV		3,257	0	4,000	0	0	(4,000)	(100.00)
Dept 199-19 - PROPERTY INSURANCE								
010-199-19-5-51-10	Property Insurance-Bldg/PPO	17,387	14,332	14,855	18,691	15,078	223	1.50
010-199-19-5-51-15	Contractor's Equipment	1,468	2,962	1,183	0	1,201	18	1.52
010-199-19-5-51-20	Monies & Securities	1,779	0	1,779	0	1,806	27	1.52
010-199-19-5-51-25	Auto Physcal Damage	11,643	12,517	14,457	9,737	10,230	(4,227)	(29.24)
010-199-19-5-51-30	Boiler & Machinery	472	470	494	469	507	13	2.63
010-199-19-5-51-40	Worker Compensation Ins	126,752	109,000	156,435	136,980	135,528	(20,907)	(13.36)
Totals for dept 199-19 - PROPERTY INSURANCE		159,501	139,281	189,203	165,877	164,350	(24,853)	(13.14)

VILLAGE OF BROWN DEER
VILLAGE HALL
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 361-16 - VILLAGE HALL								
010-361-16-5-10-10	Salaries/Wages	15,414	42,375	44,335	45,412	46,066	1,731	3.90
010-361-16-5-12-20	Uniform Allowance	207	(207)	200	0	200	0	0.00
010-361-16-5-15-10	WI Retirement	0	2,538	3,015	3,104	3,086	71	2.35
010-361-16-5-15-15	FICA	1,179	3,184	3,392	3,402	3,524	132	3.89
010-361-16-5-15-20	Group Insurance	0	6,280	7,945	7,876	8,255	310	3.90
010-361-16-5-22-10	Electric/Natural Gas	84,648	100,293	85,000	94,124	85,000	0	0.00
010-361-16-5-22-20	Water and Sewer	2,591	2,709	2,600	2,722	2,600	0	0.00
010-361-16-5-23-10	Cleaning Services	33,182	9,716	3,500	1,575	3,500	0	0.00
010-361-16-5-23-15	Building Maint/Repairs	52,012	13,771	15,000	8,613	15,000	0	0.00
010-361-16-5-35-10	Building Supplies	4,074	5,706	7,000	7,223	7,000	0	0.00
010-361-16-5-45-30	Professional Training	0	0	1,100	1,100	1,100	0	0.00
010-361-16-5-80-10	New/Replace Equipment	158	1,087	8,000	5,958	8,000	0	0.00
Totals for dept 361-16 - VILLAGE HALL		193,465	187,452	181,087	181,109	183,331	2,244	1.24

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION:

The Brown Deer Police Department is an accredited agency through the Wisconsin Law Enforcement Accreditation Group and maintains the strict standards associated with accreditation. The following mission, vision and value statements have been developed as guiding principles for the Department.

Department Mission:

Protect Life & Property through the fair and impartial enforcement of the law.

Department Vision:

The Brown Deer Police Department will strive to foster an environment where our residents and visitors can live and conduct their business free from the impact of crime and disorder.

Department Values:

- *Courage*
- *Compassion*
- *Commitment*

To accomplish this, the Brown Deer Police Department will;

- Adapt and evolve as we strive to provide the highest level of service and protection to the citizens in our community.
- We will provide our employees with training, experience, and tools needed to meet the law enforcement needs of the Village.
- We will work in cooperation with our community to proactively identify and address law enforcement concerns.

SERVICES PROVIDED:

- ✚ 24/7/365 Police Patrol and administrative services.
- ✚ School Liaison with the Brown Deer School District.
- ✚ Advanced Criminal Investigations.
- ✚ Community Outreach.
- ✚ Crime Prevention programs and education.

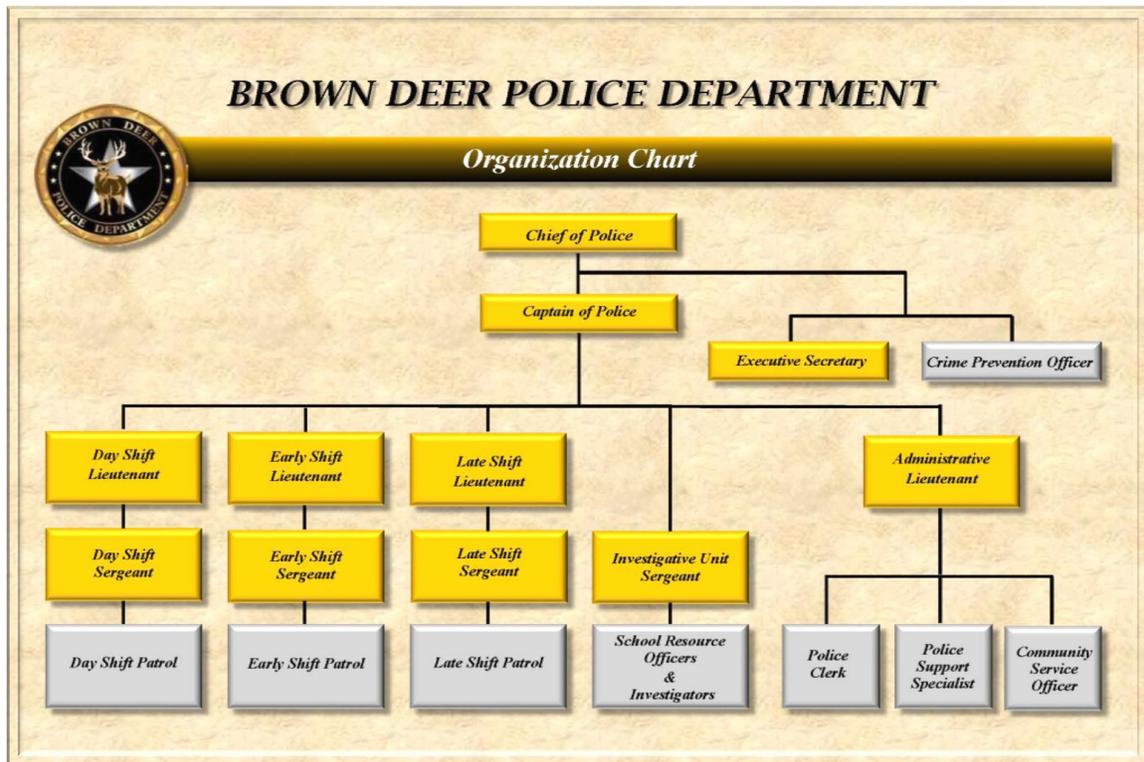
- ✦ Administrative duties relative to the maintenance of police department standards, meeting statutory requirements, creating and maintaining records and the proper disposition of police cases.
- ✦ Purchase, develop and maintain department supplies, equipment, computer systems and software and other 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.

STAFFING:

Position (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget
Chief of Police	1.00	1.00	1.00	1.00	1.00
Captains	2.00	2.00	1.00	1.00	1.00
Lieutenant	4.00	4.00	4.00	4.00	4.00
Sergeant	4.00	4.00	4.00	4.00	3.00
Investigator	1.00	1.00	2.00	1.00	3.00
Patrol Officer	15.00	16.00	17.00	18.00	18.00
Desk Officer	3.00	1.00	1.00	-	0.00
School Liaison Officer	1.00	1.00	1.00	1.00	1.00
Juvenile Officer	1.00	1.00	-	1.00	0.00
Desk Clerk	2.00	2.00	2.00	1.00	1.00
Police Aide	-	1.00	1.00	-	0.00
Community Services Officer	-	-	-	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00
Police Support Specialist	-	-	-	1.00	1.00
Total	35.00	35.00	35.00	35.00	35.00

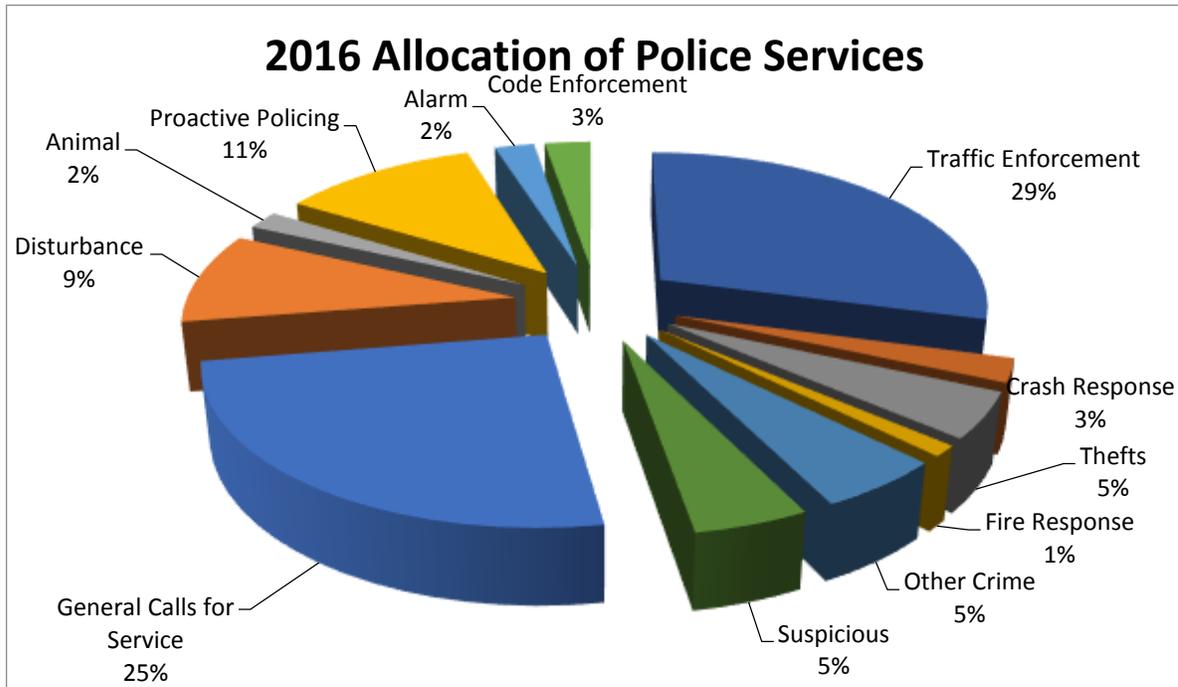
DEPARTMENT ORGANIZATION:

The Brown Deer Police Department is organized to provide effective, professional services to the community.



GOALS FOR 2018:

- ✚ Department activity should remain or increase from 2017 levels.
- ✚ Enforcement activity should remain or increase from 2017 levels.
- ✚ Continue our community outreach efforts through social media and various programs.
- ✚ Increase focus on code violations and enforcement.



5 Year Trends

	2013	2014	2015	2016	2017 (Projected)
Calls for Service	15,294	13,085	13,515	14,254	15,001
Incident Reports	1,681	1,752	1,992	1,935	1,831
Enforcement Actions	5,803	5,540	6,386	7,565	8,469
Arrests	749	988	1,006	1,241	1,333

VILLAGE OF BROWN DEER
POLICE DEPARTMENT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
Dept 210-21 - POLICE DEPARTMENT								
010-210-21-5-10-10	Salaries/Wages	2,474,684	2,540,032	2,437,972	2,462,831	2,439,473	1,501	0.06
010-210-21-5-12-10	Add Pay-Holiday/Special	15,510	14,947	34,400	12,761	34,400	0	0.00
010-210-21-5-12-20	Uniform Allowance	14,164	17,424	18,000	13,192	18,000	0	0.00
010-210-21-5-14-00	Overtime	26,447	44,787	48,000	43,844	43,000	(5,000)	(10.42)
010-210-21-5-15-10	WI Retirement	244,595	237,828	260,033	264,898	268,271	8,238	3.17
010-210-21-5-15-15	FICA	188,072	184,591	192,805	182,937	192,926	121	0.06
010-210-21-5-15-20	Group Insurance	519,211	447,990	502,384	442,559	461,683	(40,701)	(8.10)
010-210-21-5-20-25	Employment Services	1,168	8,500	5,000	5,202	3,000	(2,000)	(40.00)
010-210-21-5-20-35	Technical Services	50,370	26,032	20,000	26,346	52,000	32,000	160.00
010-210-21-5-24-10	Equipment Maintenance Services	9,640	13,595	12,000	16,102	12,000	0	0.00
010-210-21-5-29-40	Towing Services	600	340	500	0	500	0	0.00
010-210-21-5-30-10	Office Supplies, Equip & Exp	13,081	10,244	10,000	8,962	10,000	0	0.00
010-210-21-5-30-30	Service Fees	8,452	4,750	6,000	5,897	6,000	0	0.00
010-210-21-5-30-45	Photographic Supplies	916	9	0	0	0	0	0.00
010-210-21-5-34-10	Fuel, Oil & Lubricants	39,308	36,227	42,000	45,415	42,000	0	0.00
010-210-21-5-34-20	Vehicle Supplies	3,089	1,851	1,500	1,131	1,500	0	0.00
010-210-21-5-34-35	Uniforms/Coveralls	5,961	10,368	15,000	17,061	10,000	(5,000)	(33.33)
010-210-21-5-34-40	Employee Recognition	2,507	(296)	1,000	793	1,500	500	50.00
010-210-21-5-35-20	Vehicle Repair/Maint Supplies	15,778	17,081	16,000	20,598	16,000	0	0.00
010-210-21-5-39-25	Crime Prevention Supplies	825	1,267	1,500	906	1,500	0	0.00
010-210-21-5-39-30	Investigation Supplies	3,915	3,832	2,000	1,665	2,000	0	0.00
010-210-21-5-39-35	K-9 Program	1,108	2,504	4,000	3,868	4,000	0	0.00
010-210-21-5-39-40	Ammunition	15,159	7,748	8,000	7,480	8,000	0	0.00
010-210-21-5-39-50	Confinement Costs	2	458	500	500	500	0	0.00
010-210-21-5-45-10	Professional Memberships	1,669	1,760	1,500	2,005	2,000	500	33.33
010-210-21-5-45-30	Professional Training	24,020	13,265	19,000	19,451	20,000	1,000	5.26
Totals for dept 210-21 - POLICE DEPARTMENT		3,680,251	3,647,134	3,659,094	3,606,404	3,650,253	(8,841)	(0.24)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Fire and Emergency Government

PROGRAM MANAGER: North Shore Fire Department

PROGRAM DESCRIPTION:

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

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

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

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

SERVICES PROVIDED:

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

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

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

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

The Department, like many local government organizations, continue to face challenges expenses to maintain current services exceeding the ability of the organization to raise revenue to meet those expenses. Over the past ten years, the Department has reduced a total of thirteen FTE's. Using data analytics to drive efficiencies and improved deployment of personnel and enhanced mutual aid agreements, the Department has continued to provide service with similar response times to emergent calls for service. While service for emergent calls remaining

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Fire and Emergency Government

similar, the Department will face challenges over the next several years to keep the service levels similar as levy limits and expenditure restraint restrictions continue to challenge the ability of local government to raise revenue and coinciding expenses. The services the Department provides are primarily performed by people. There are limited abilities to automate much of what the Department does. With that, 85% of the Department's Budget is for personnel related expenses. Comparatively, 80% of the Department's revenue comes from municipal contributions. Since 2011, municipal contributions to the Department budget have increased 1.52% however, personnel costs have risen 2.06%. Clearly, this issue challenges the Department to maintain the quality of service the citizens are accustomed to as the Department has been forced to reduce positions in the organization.

Other significant factors for the 2018 Budget include:

- The 2018 Budget was approved by the Board of Directors at its September 12, 2017 Board Meeting. The Budget shows a 2% increase in municipal contributions to the fire department.
- The formula used for the budget allocation was implemented in 2016. The Village's portion of the total municipal contribution rises from 17.97% to 18.12%. Under this formula, the Village's contribution is scheduled to rise to 18.40% by 2020. The formula used to allocate this distribution of contributions is calculated using 30% of the division of equalized value of improvements, 30% of the division of population and 40% of the division of calls for service. All of these factors were averaged over a period of 2011-2015.
- Throughout 2017 the Department underwent a Long Range Financial Planning process. The result of this process was a recommendation by the committee to the Board for an annual municipal increase of 2.5%. Health insurance premium increases for the Department came in lower than anticipated and because of this the Department was able to present a balanced budget with a 2% municipal contribution increase.
- The current labor contract with the Firefighter's Association expires at the end of 2017. A projected wage settlement is included in the 2018 Budget.
- Expenditure Restraint was given a much higher level of consideration and scrutiny this budget cycle. Significant concerns were raised about municipalities ability to expend money even if they were to use the levy limit exemption for the North Shore Fire Departments budget increase. This problem will be something the municipalities and the North Shore Fire Department keeps at the forefront of their agenda moving into 2018 as it will continue to be a problem for budget cycles to come.
- The three firefighter positions that were left vacant for 2017 were again left vacant to present a balanced budget in 2018. Because of consideration the Board gave to this in

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Fire and Emergency Government

2017 higher municipal contribution levels were considered for the 2018 budget in effort to provide adequate funding for the level of service currently being provided.

DEPARTMENT STAFFING:

<u>Position (FTE)</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Administration Positions	13	11	13	13	13	13	13
Suppression/Line Positions	102	99	96	94	95	94	91
Retirees/Annuitants With Health Ins.	23	23	24	24	22	23	29
Disabilities with Health Ins.	11	11	12	12	12	12	11
Daily Minimum Staffing - Operations	27	26	24-25	24	24	24	24

DEPARTMENT ACTIVITY MEASURES:

<u>Activity</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017*</u>
NSFD Total Calls For Service	6523	6475	7814	8244	3920
Brown Deer Total Calls For Service	1640	1633	1893	1861	896
Brown Deer % Total Calls For Service	25%	25%	24%	23%	23%
NSFD Total EMS	4565	4953	5774	5963	2939
Brown Deer EMS	1284	1257	1537	1468	761
Brown Deer % EMS	28%	25%	27%	25%	26%
NSFD Total Fire/Service	1958	1522	2040	2281	981
Brown Deer Fire/Service	376	376	356	395	163
Brown Deer % Fire/Service	19%	25%	17%	17%	17%
NSFD Average Res ponse Time	4:56	4:49	5:26	5:24	5:25
Brown Deer Average Res ponse Time	5:05	4:39	5:28	5:26	5:14
NSFD EMS Average Response Time	4:54	4:37	5:23	5:19	5:22
Brown Deer EMS Average Respon se Time	5:03	4:37	5:27	5:22	5:13
NSFD Fire Average Response Time	5:17	5:23	5:38	5:46	5:40
Brown Deer Fire Average Response Time	5:22	4:43	5:34	5:42	5:23

* YTD includes January 1 thru June 30, 2017

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Fire and Emergency Government

PERFORMANCE MEASURES:

<u>Efficiency Measure</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Cost per BD Call for Service	\$1,566.74	\$1,358.05	\$1,255.14	\$1,280.92	\$1,212.62	\$1,228.32	\$1,273.87
Operating Costs	\$175.79	\$168.53	\$170.09	\$174.14	\$177.37	\$175.51	178.34

OBJECTIVES TO BE ACCOMPLISHED IN 2017:

- ✚ Integrate standardized response packages with Shared Service/Mutual Aid Partners to improve coordination of cross-boundary responses.
- ✚ Work with each municipality to find the most efficient method to conduct fire protection systems plan review and inspections.
- ✚ Cooperatively develop partnerships with Community Pathways and Columbia-St. Mary's Health System to ensure citizens with unmet social and medical needs are appropriately referred to agencies that can assist them rather than rely on EMS for non-emergent needs.
- ✚ Integrate municipal emergency plans and consider creating a single emergency operations center in cooperation with seven municipalities and Milwaukee County Office of Emergency Management.
- ✚ Identify sustainable funding methods to maintain service levels.
- ✚ Partner with Wauwatosa and West Allis Fire Departments to improve firefighter applicant diversity.
- ✚ Complete research and decision making process on facility improvements.

OBJECTIVES FOR ACCOMPLISHMENT IN 2018:

- ✚ Implement post incident analysis processes on an expanded group of critical calls for service to improve quality of service.
- ✚ Improve bystander CPR rates to 30% and public AED application to 9.5%.
- ✚ Complete CAD to CAD integration implementation with Shared Services Partners.
- ✚ Update Community Risk Reduction Risk Assessment.
- ✚ Review use and deployment of Community Paramedics.
- ✚ Finalize integration of emergency operations plans for municipalities and consider option to create a single emergency operations center for the seven municipalities.
- ✚ Identify and seek potential legislative changes for challenges with joint fire department tax levy limit exemption and the State's Expenditure Restraint Program.
- ✚ Evaluate implementation of enhanced periodic maintenance program in department facilities.
- ✚ Evaluate change in deployment of resources for low acuity calls.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Fire and Emergency Government

- ✚ Receive GFOA Distinguished Budget Award.
- ✚ Receive Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- ✚ Update personnel evaluation process with employee input and implement changes.
- ✚ Increase member engagement with Wellness/Fitness Program.
- ✚ Partner with Wauwatosa and West Allis Fire Departments to improve firefighter applicant diversity.
- ✚ Evaluate implementation “Back to Basics” skills and knowledge check-off program and adjust as needed.
- ✚ Initiate remodeling of Station 84 and finalize plans for remodeling/reconstruction of Station 82 & Station 83.
- ✚ Propose and adopt multi-year capital purchase funding resolution for 2019 & 2020.
- ✚ Complete succession plan and orientation for new Master Mechanic.

BUDGET SUMMARY

- ✚ Proposed budget incorporates an increase in community contributions of 2% in 2018.
- ✚ The annual health insurance premium increase for the 2018 budget came in less than anticipated at 4% resulting in a .5% reduction in municipal contributions.
- ✚ Expenditure Restraint will continue to stay at the forefront of the Department’s agenda in order to address future budget constraints.

VILLAGE OF BROWN DEER
NORTH SHORE FIRE DEPARTMENT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 220-22 - FIRE DEPARTMENT - EG								
010-220-22-5-24-10	Equipment Maintenance Services	433	406	445	388	400	(45)	(10.11)
010-220-22-5-26-40	Fire Dues Distribution	33,275	33,395	34,000	35,906	36,000	2,000	5.88
010-220-22-5-26-55	North Shore Fire Dept Contrib	2,096,804	2,123,968	2,167,402	2,167,404	2,229,204	61,802	2.85
Totals for dept 220-22 - FIRE DEPARTMENT - EG		2,130,512	2,157,769	2,201,847	2,203,698	2,265,604	63,757	2.90

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Consolidated Dispatch

PROGRAM MANAGER: Village Manager

PROGRAM DESCRIPTION:

In 2012, the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood and Whitefish Bay consolidated into one dispatch location serving seven communities. In addition to the financial savings for the communities and technological advancements provided by Bayside Communications Center, an enhancement was provided by the standardized training which equated to reduced response times for the citizens in the North Shore.

SERVICES PROVIDED:

The Bayside Communications Center focuses on providing excellent service to ensure the safe, timely and efficient dispatch of police/fire apparatus to the citizens of the North Shore communities. Dispatching services 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 9-1-1 calls.

VILLAGE OF BROWN DEER
 BAYSIDE DISPTACH SERVICES
 2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 230-23 - DISPATCH SERVICES								
010-230-23-5-20-35	Technical Services	48,187	78,268	72,000	62,148	0	(72,000)	(100.00)
010-230-23-5-26-51	Consolidated Dispatch Services	359,135	368,398	371,402	371,402	399,405	28,003	7.54
Totals for dept 230-23 - DISPATCH SERVICES		407,322	446,666	443,402	433,550	399,405	(43,997)	(9.92)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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

- Management of 12 FT, 2 PT, and 4-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

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

✚ Sidewalks and Pathways

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

✚ Winter Operations

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

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Department of Public Works

✚ Forestry and Parks

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

✚ Buildings and Grounds (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 (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 (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 (included under Administration above)

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

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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)	2015 Actual	2016 Actual	2017 Est. Actual	2018 Budget
Director/Village Engineer	1.00	1.00	1.00	1.00
Engineering Technician	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Laborer/Driver	7.00	6.00	6.00	6.00
Stormwater Technician	0.50	1.00	1.00	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 (4)	-	0.50	1.00	1.00
Total (FTE)	12.94	13.94	14.44	14.44

Note: Seasonal for 2014, 2015, 2016, and 2017 in Storm Water & Sanitary funds.

DEPARTMENT ACTIVITY MEASURES:

Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2018 Budget
Street miles maintained	54.67	54.67	54.67	54.67	54.67	54.67
Sidewalk miles maintained	13.00	14.50	15.50	16.00	16.50	16.50
Snowfall salting/plowing events	30	35	19	17	15	15
Trees trimmed	130	168	150	150	100	100
Tons of Refuse Collected	2855	2606	2816	2958	2900	2900
Refuse carts replaced	550	422	396	24	75	100

Note: Sidewalk added in 2013, 2014, 2015, & 2016. 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, and 2016 sidewalk added on Fairy Chasm. No sidewalk was added in 2017 and no sidewalk is expected in 2018.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Department of Public Works

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2013	2014	2015	2016	2017	2018
Efficient Municipal Gov't	Cost per street mile	\$2,969.49	\$2,969.49	\$3,154.78	\$3,571.18	\$3,571.18	\$3,571.18
Efficient Municipal Gov't	Cost per sidewalk mile	\$255.84	\$281.42	\$309.56	\$319.54	\$319.54	\$319.54
Efficient Municipal Gov't	Cost per ton of Refuse	\$192.74	\$192.74	\$192.74	\$192.74	\$192.74	\$192.74
Cost per Capita	Operating costs	\$111.09	\$110.08	\$113.18	\$114.31	\$114.31	\$114.31

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Continue to monitor road salt use and snow operations
- ✚ 2017 Road Re-Paving & Ditch Rehab Program
 - W. Donges Lane (N. 67th Street to N. 60th Street)
 - W. Darnel Avenue (N. Grandview Drive to N. 60th Street)
- ✚ N. 51st Street Coordinated Project (W. Dean Road to W. Wahner Avenue)
 - Water Main Relay
 - Road Re-Paving
- ✚ 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.
- ✚ CIPP sewer lining
- ✚ Replacement Equipment purchases

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Continue to monitor road salt use and snow operations
- ✚ W. Bradley Road Reconstruction (N. Green Bay Road to N. Teutonia Avenue/CTH D)
- ✚ 2018 Road Re-Paving & Ditch Rehab Program
 - W. Calumet Road (N. 51st Street to N. 43rd Street)
 - W. Cloverleaf Lane (N. 67th Street to N. 60th Street)
- ✚ Coordinated Project W. Churchill Drive (N. 51st Street to N. 47th Street)
 - Water Main Relay
 - Road Re-Paving
- ✚ 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.
- ✚ CIPP sewer lining
- ✚ Replacement Equipment purchases

BUDGET SUMMARY:

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Department of Public Works

- ✚ Staff levels remain the same as 2017 levels.
- ✚ Salaries are increasing due to the projected 1.5% COLA
- ✚ Expenses are being held at 2017 levels.

VILLAGE OF BROWN DEER
DEPARTMENT OF PUBLIC WORKS
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 310-31 - PUBLIC WORKS ADMINISTRATION								
010-310-31-5-10-10	Salaries/Wages	148,866	166,896	156,414	191,651	161,362	4,948	3.16
010-310-31-5-12-20	Uniform Allowance	1,746	1,556	2,000	1,369	2,000	0	0.00
010-310-31-5-14-00	Overtime	79	383	500	30	500	0	0.00
010-310-31-5-15-10	WI Retirement	10,389	11,354	10,636	13,077	10,812	176	1.65
010-310-31-5-15-15	FICA	11,164	12,460	11,965	14,191	12,344	379	3.17
010-310-31-5-15-20	Group Insurance	55,218	68,958	56,330	71,777	56,195	(135)	(0.24)
010-310-31-5-30-10	Office Supplies, Equip & Exp	782	378	1,000	1,323	1,000	0	0.00
010-310-31-5-30-20	Communications	2,000	2,486	4,500	4,098	4,500	0	0.00
010-310-31-5-45-10	Professional Memberships	35	1,451	3,000	820	3,000	0	0.00
010-310-31-5-45-20	Professional Publications	1,295	1,246	2,500	1,824	2,500	0	0.00
010-310-31-5-45-30	Professional Training	900	1,920	4,000	844	4,000	0	0.00
Totals for dept 310-31 - PUBLIC WORKS ADMINISTRATION		232,474	269,088	252,845	301,004	258,213	5,368	2.12
Dept 311-33 - DPW STREETS/TRAFFIC OPERATIONS								
010-311-33-5-10-10	Salaries/Wages	35,301	31,459	60,108	27,244	62,567	2,459	4.09
010-311-33-5-15-10	WI Retirement	2,399	2,077	4,087	1,778	4,192	105	2.57
010-311-33-5-15-15	FICA	2,562	2,275	4,598	1,879	4,786	188	4.09
010-311-33-5-15-20	Group Insurance	10,965	9,854	17,271	8,983	17,178	(93)	(0.54)
010-311-33-5-22-10	Street Lighting-Elec Service	29,388	13,062	36,000	9,016	36,000	0	0.00
010-311-33-5-22-15	Street Lighting Elec Chrgs-TID	11,335	9,317	15,000	9,772	15,000	0	0.00
010-311-33-5-23-20	Turf Maintenance	29,121	44,877	35,000	35,676	35,000	0	0.00
010-311-33-5-23-25	Pavement Marking Services	15,193	16,747	20,000	16,193	20,000	0	0.00
010-311-33-5-29-50	Equipment Rental	0	1,023	1,000	596	1,000	0	0.00
010-311-33-5-35-30	Tools & Supplies	891	712	500	754	500	0	0.00
010-311-33-5-37-10	Operations Material & Supplies	13,834	17,442	15,000	25,089	15,000	0	0.00
010-311-33-5-37-15	Street Signs & Supplies	10,244	6,666	5,000	7,182	5,000	0	0.00
Totals for dept 311-33 - DPW STREETS/TRAFFIC OPERATIONS		161,233	155,511	213,564	144,162	216,223	2,659	1.25

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 312-34 - DPW SIDEWALK MAINTENANCE								
010-312-34-5-10-10	Salaries/Wages	0	392	0	1,115	0	0	0.00
010-312-34-5-15-10	WI Retirement	0	26	0	76	0	0	0.00
010-312-34-5-15-15	FICA	0	28	0	81	0	0	0.00
010-312-34-5-15-20	Group Insurance	0	143	0	419	0	0	0.00
010-312-34-5-29-50	Equipment Rental	0	0	1,000	0	1,000	0	0.00
010-312-34-5-37-10	Operations Material & Supplies	2,479	0	5,000	0	5,000	0	0.00
Totals for dept 312-34 - DPW SIDEWALK MAINTENANCE		2,479	589	6,000	1,691	6,000	0	0.00
Dept 313-33 - DPW WINTER OPERATIONS								
010-313-33-5-10-10	Salaries/Wages	46,976	54,741	53,078	45,157	54,560	1,482	2.79
010-313-33-5-14-00	Overtime	2,574	2,079	5,000	938	5,000	0	0.00
010-313-33-5-15-10	WI Retirement	3,361	3,766	3,609	3,132	3,656	47	1.30
010-313-33-5-15-15	FICA	3,582	4,068	4,060	3,316	4,174	114	2.81
010-313-33-5-15-20	Group Insurance	13,129	16,612	20,402	16,046	20,387	(15)	(0.07)
010-313-33-5-35-20	Vehicle Repair/Maint Supplies	2,285	2,204	5,000	661	5,000	0	0.00
010-313-33-5-35-30	Tools & Supplies	679	1,247	1,000	360	1,000	0	0.00
010-313-33-5-37-10	Operations Material & Supplies	82,890	67,575	75,000	66,584	75,000	0	0.00
Totals for dept 313-33 - DPW WINTER OPERATIONS		155,476	152,292	167,149	136,194	168,777	1,628	0.97
Dept 314-34								
010-314-34-5-90-10	Operations allocation	0	24,673	0	0	0	0	0.00
Totals for dept 314-34 -		0	24,673	0	0	0	0	0.00
Dept 317-61 - DPW FORESTRY OPERATIONS								
010-317-61-5-10-10	Salaries/Wages	89,958	56,334	46,070	78,751	47,220	1,150	2.50
010-317-61-5-15-10	WI Retirement	5,964	3,718	3,133	4,773	3,164	31	0.99
010-317-61-5-15-15	FICA	6,521	4,018	3,524	5,664	3,612	88	2.50
010-317-61-5-15-20	Group Insurance	24,739	17,971	17,618	22,790	17,640	22	0.12
010-317-61-5-29-50	Equipment Rental	222	0	500	0	500	0	0.00
010-317-61-5-35-30	Tools & Supplies	2,787	1,614	1,500	1,193	1,500	0	0.00
010-317-61-5-37-10	Operations Material & Supplies	9,751	5,941	5,000	4,399	5,000	0	0.00

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Totals for dept 317-61 - DPW FORESTRY OPERATIONS		139,942	89,596	77,345	117,570	78,636	1,291	1.67
Dept 319-16 - DPW MUNICIPAL COMPLEX								
010-319-16-5-22-10	Natural Gas/Electric Service	14,810	15,065	20,000	14,233	20,000	0	0.00
010-319-16-5-22-20	Sewer/Water Services	1,950	1,989	2,200	1,976	2,200	0	0.00
010-319-16-5-23-10	Cleaning Services	2,085	2,267	2,280	2,255	2,280	0	0.00
010-319-16-5-35-10	Building Supplies	2,103	1,598	5,000	2,169	5,000	0	0.00
010-319-16-5-35-45	Bldg Maint/Repair Supplies	1,894	10,696	10,000	2,149	10,000	0	0.00
Totals for dept 319-16 - DPW MUNICIPAL COMPLEX		22,842	31,615	39,480	22,782	39,480	0	0.00
Dept 319-33 - DPW MUNICIPAL COMPLEX								
010-319-33-5-10-10	Salaries/Wages	92,604	78,988	91,019	71,428	95,029	4,010	4.41
010-319-33-5-15-10	WI Retirement	6,248	5,220	6,190	4,803	6,367	177	2.86
010-319-33-5-15-15	FICA	6,705	5,677	6,963	5,138	7,269	306	4.39
010-319-33-5-15-20	Group Insurance	26,183	24,364	35,676	22,343	35,686	10	0.03
010-319-33-5-34-10	Fuel, Oil & Lubricants	29,372	30,011	55,000	22,985	55,000	0	0.00
010-319-33-5-34-30	Safety Supplies	856	877	2,500	751	2,500	0	0.00
010-319-33-5-34-35	Uniforms/Coveralls	127	534	1,000	196	1,000	0	0.00
010-319-33-5-35-20	Vehicle Repair/Maint Supplies	8,079	17,044	25,000	7,191	25,000	0	0.00
010-319-33-5-35-30	Tools & Supplies	8,134	6,146	5,000	6,574	5,000	0	0.00
010-319-33-5-35-40	Equip Repair/Maint Supplies	6,903	16,208	15,000	7,759	15,000	0	0.00
Totals for dept 319-33 - DPW MUNICIPAL COMPLEX		185,211	185,069	243,348	149,168	247,851	4,503	1.85
Dept 320-36 - DPW REFUSE								
010-320-36-5-10-10	Salaries/Wages	38,184	17,771	17,659	28,862	18,138	479	2.71
010-320-36-5-15-10	WI Retirement	2,439	1,173	1,201	1,524	1,215	14	1.17
010-320-36-5-15-15	FICA	2,775	1,277	1,351	2,107	1,388	37	2.74
010-320-36-5-15-20	Group Insurance	10,940	5,937	6,565	6,934	6,570	5	0.08
010-320-36-5-29-10	Refuse Collection	390,490	350,066	375,000	334,494	375,000	0	0.00
Totals for dept 320-36 - DPW REFUSE		444,828	376,224	401,776	373,921	402,311	535	0.13

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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

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**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Community Development

STAFFING:

Position (FTE)	2014	2015	2016	2017 Est	2018
	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	-	*	*
Building Inspector	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	0.10	0.10	0.10	0.10	0.10
Administrative Intern	-	-	-	-	-
Administrative Assistant	0.75	0.50	0.50	0.50	0.50
Total	4.85	4.60	3.60	2.60	2.60

*Engineering personnel now falls under Department of Public Works.

DEPARTMENT ACTIVITY MEASURES:

Activity	2014	2015	2016	2017 Est	2018
	Actual	Actual	Actual	Actual	Budget
Permits issued	1004	868	907	850	900
Certificates of Compliance issued	148	90	0	0	0
Conditional Use Permits issued	2	3	6	6	5
Development agreements	5	4	4	4	4
Zoning violations investigated	297	390	100	100	100
Vacant Property Registrations	n/a	n/a	45	45	50

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Worked to create a redevelopment plan for the Marketplace Shopping Center and proposed it to mall ownership. Coordinated contact with area developers interested in the opportunity.
- ✚ Planned and programmed the Community Vibes concert series in conjunction with the Park and Recreation Department. Assisted with the coordination of block party (Eat and Greet) celebrating the Original Village.
- ✚ Coordinated plan design review for projects: BP gas station, Public Works facility, Dollar Tree and Deerwood drive redevelopment.
- ✚ Coordinated acquisition and sale of the former Celebration banquet hall.
- ✚ Processed building permits with projected permit fee revenue of \$116,836 and a year-end estimated value of construction at \$14,654,208.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Community Development

- ✚ Continued management of Colliers targeted retail business outreach efforts.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 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.

BUDGET SUMMARY:

- ✚ No major changes from 2017 to 2018

VILLAGE OF BROWN DEER
COMMUNITY DEVELOPMENT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 360-31 - COMMUNITY DEVELOPMENT								
010-360-31-5-10-10	Salaries/Wages	270,627	229,411	210,601	198,126	205,329	(5,272)	(2.50)
010-360-31-5-11-15	Building Board	800	850	1,200	525	1,200	0	0.00
010-360-31-5-15-10	WI Retirement	17,910	15,238	14,321	13,307	13,758	(563)	(3.93)
010-360-31-5-15-15	FICA	20,203	17,075	16,111	14,548	15,707	(404)	(2.51)
010-360-31-5-15-20	Group Insurance	62,404	47,761	45,417	52,903	56,005	10,588	23.31
010-360-31-5-20-20	Professional Services	11,889	13,804	9,425	11,925	9,425	0	0.00
010-360-31-5-26-50	State Inspections	3,200	3,200	3,200	3,200	3,200	0	0.00
010-360-31-5-30-10	Office Supplies, Equip & Exp	2,166	1,643	2,150	2,305	4,800	2,650	123.26
010-360-31-5-35-20	Vehicle Repair/Maint Supplies	666	815	250	1,013	250	0	0.00
010-360-31-5-45-10	Professional Memberships	675	962	800	476	435	(365)	(45.63)
010-360-31-5-45-20	Professional Publications	201	0	300	17	200	(100)	(33.33)
010-360-31-5-45-30	Professional Training	3,046	3,073	3,200	1,712	2,800	(400)	(12.50)
010-360-31-5-45-40	Mileage Reimbursement	289	109	300	0	200	(100)	(33.33)
Totals for dept 360-31 - COMMUNITY DEVELOPMENT		394,076	333,941	307,275	300,057	313,309	6,034	1.96

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Park & Recreation Department

PROGRAM DESCRIPTION:

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

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

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

SERVICES PROVIDED:

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

STAFFING:

Position (FTE)	2016			2018
	2015 Actual	Actual	2017 Actual	Budget
Park and Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-
Part-time Clerk	-	-	-	-
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>

Part-time Clerk wages were moved to the Recreation Program Fund in 2010
Administrative Assistan Position was Combined/Eliminated 2017

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

DEPARTMENT ACTIVITY MEASURES:

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

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ 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.
- ✚ Research new programs that will fit the recreational and educational needs of the Village
- ✚ Marketing the rental opportunities Lois and Tom Dolan Community Center.
- ✚ Increased programming at the Pond
- ✚ Increased programming 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.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 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 Community Center.

BUDGET SUMMARY:

- ✚ The 2018 General Fund Budget was carefully looked examined and will remain flat, excluding the wages and benefits accounts. Wages and benefits accounts were reduced due to the elimination of the Administrative Assistant position. The position was combined with the Administrative Services Department. The Administrative Services Department will provide support to the Park and Recreation Department.

VILLAGE OF BROWN DEER
PARK & RECREATION DEPARTMENT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 530-53 - PARK & RECREATION								
010-530-53-5-10-10	Salaries/Wages	150,872	154,546	160,758	143,091	129,205	(31,553)	(19.63)
010-530-53-5-15-10	WI Retirement	7,800	7,771	8,210	8,108	8,658	448	5.46
010-530-53-5-15-15	FICA	11,177	11,501	12,298	10,607	9,884	(2,414)	(19.63)
010-530-53-5-15-20	Group Insurance	35,461	33,057	31,911	31,923	39,151	7,240	22.69
010-530-53-5-20-40	Printing Services	162	331	450	0	450	0	0.00
010-530-53-5-30-10	Office Supplies, Equip & Exp	466	686	950	573	950	0	0.00
010-530-53-5-34-10	Fuel, Oil & Lubricants	501	488	500	577	500	0	0.00
010-530-53-5-35-20	Vehicle Repair/Maint Supplies	15	117	200	0	200	0	0.00
010-530-53-5-45-10	Professional Memberships	433	420	385	385	400	15	3.90
010-530-53-5-45-30	Professional Training	2,374	1,255	1,800	912	2,000	200	11.11
010-530-53-5-45-40	Mileage Reimbursement	2,125	2,229	2,000	2,238	2,250	250	12.50
Totals for dept 530-53 - PARK & RECREATION		211,386	212,401	219,462	198,414	193,648	(25,814)	(11.76)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Other Financing Uses

PROGRAM MANAGER: Treasurer / Comptroller

PROGRAM DESCRIPTION:

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

VILLAGE OF BROWN DEER
 OTHER FINANCING USES
 2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Dept 199-92 - OTHER FINANCING USES								
010-199-92-5-70-10	Transfer to Liability Ins Fund	90,000	90,000	90,000	90,000	90,000	0	0.00
010-199-92-5-80-10	Transfer to Other Funds	632	0	0	0	0	0	0.00
Totals for dept 199-92 - OTHER FINANCING USES		90,632	90,000	90,000	90,000	90,000	0	0.00

SPECIAL
REVENUE
FUNDS

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

Recycling Services Fund:

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

North Shore Health Department Fund

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

Library Fund

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

Village Park & Pond Fund

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

Recreation Program Fund

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

4th of July Program Fund

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

Community Center

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

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

Public Safety

This fund was created when Rogers Memorial Hospital began operation for an in-patient behavioral health hospitals. These funds are for call services at the hospital.

Municipal Court

This fund accounts for fees collect on conviction of Municipal Court citations. To provide court services for the Village of Brown Deer.

Tourism Commission

This fund is used to promote tourism and host events that would generate even more overnight hotel stays in the Village.

Village of Brown Deer
Special Revenue Funds Summary
2018 Budget

Account Name	2015 Actual	2016 Actual	2017 Amended Budget	2017 Est. Actual	2018 Adopted Budget	Change From 2017 Budget	Percent Change
Revenues							
User Fees / Public Charges	\$ 617,900	\$ 609,779	\$ 848,301	\$ 1,056,478	\$ 1,049,840	\$ 201,539	23.76%
Grants	159,326	275,391	190,100	223,164	186,851	(3,249)	-1.71%
Permits	109,425	115,208	106,500	165,285	158,500	52,000	48.83%
Sale of Material	11,604	10,848	8,700	13,967	7,500	(1,200)	-13.79%
Intergovernmental Charges	497,294	498,427	495,668	475,000	492,653	(3,015)	-0.61%
Property Tax Levy	432,846	432,846	432,846	432,846	432,846	-	0.00%
Donations	45,988	39,151	39,250	38,210	39,750	500	1.27%
Miscellaneous Revenue	143,709	188,876	184,000	276,295	187,018	3,018	1.64%
Interest Income	7,405	(648)	1,733	7,348	700	(1,033)	-59.61%
Total Revenues	<u>2,025,497</u>	<u>2,169,878</u>	<u>2,307,098</u>	<u>2,688,593</u>	<u>2,555,658</u>	<u>248,560</u>	<u>10.77%</u>
Expenditures							
Salaries & Wages	839,770	963,931	1,100,605	1,027,235	1,171,544	70,939	6.45%
WI Retirement	45,697	54,966	62,014	56,620	66,705	4,691	7.56%
FICA	61,000	71,803	83,927	76,809	89,769	5,842	6.96%
Group Insurance	116,957	140,301	145,285	134,613	172,543	27,258	18.76%
Workers Comp	17,564	24,901	24,514	-	22,800	(1,714)	0.00%
Professional Services	250,830	255,014	256,895	280,033	279,745	22,850	8.89%
Utilities	47,843	53,331	48,600	51,618	48,600	-	0.00%
Admin Charges	111,313	110,620	122,784	191,912	113,922	(8,862)	-7.22%
Printing	10,770	9,375	9,400	11,149	10,100	700	7.45%
Postage	299	297	380	266	300	(80)	-21.05%
Equipment Rental	7,195	16,330	10,000	7,200	10,000	-	0.00%
Office Supplies	56,505	47,903	56,358	56,422	53,150	(3,208)	-5.69%
Repair & Maintenance Supplies	58,992	55,256	52,332	61,255	49,100	(3,232)	-6.18%
Operating Supplies	47,670	49,139	47,835	52,815	45,875	(1,960)	-4.10%
Subscriptions & Dues	1,310	2,414	2,364	2,642	3,612	1,248	52.79%
Publications/Education	310	660	390	383	390	-	0.00%
Professional Training	9,190	6,043	10,810	8,986	10,100	(710)	-6.57%
Materials	151,050	148,649	145,954	161,912	139,629	(6,325)	-4.33%
Communication	831	2,595	3,500	1,140	3,000	(500)	-14.29%
Depreciation	-	-	-	-	-	-	#DIV/0!
Misc.	2,658	3,541	40,500	48,750	41,900	1,400	3.46%
Total Expenditures	<u>1,837,754</u>	<u>2,017,069</u>	<u>2,224,447</u>	<u>2,231,760</u>	<u>2,332,784</u>	<u>108,337</u>	<u>4.87%</u>
Revenues Over/(Under) Expenditures	187,743	152,809	82,651	456,833	222,874		
Beginning Fund Balance	<u>\$ 892,443</u>	<u>\$ 1,080,186</u>	<u>\$ 1,232,995</u>	<u>\$ 1,315,646</u>	<u>\$ 1,772,479</u>		
Ending Fund Balance	<u>\$ 1,080,186</u>	<u>\$ 1,232,995</u>	<u>\$ 1,315,646</u>	<u>\$ 1,772,479</u>	<u>\$ 1,995,353</u>		

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 Recycling Fund budget includes 5.41% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2018 Budget
Homes served	3435	3435	3435	3435	3435	3435
Tons Recyclables Collected	971	960	1018	1002	1000	1000
Tons Yard Waste processed	770	757	810	786	1,000	1,000
Tons Electronics Collected	0	0	0	0	0	0
Containers replaced	30	45	50	54	50	50

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Recycling Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2013	2014	2015	2016	2017	2018
Efficient Municipal Gov't	Cost per ton of Recyclables	\$ 283.21	\$ 296.67	\$ 347.94	\$ 342.21	\$ 356.74	\$ 360.90
Efficient Municipal Gov't	Cost per ton of Yard Waste	\$ 357.14	\$ 376.22	\$ 347.94	\$ 436.47	\$ 356.74	\$ 360.90
Efficient Municipal Gov't	Cost per Home Served	\$ 80.06	\$ 82.91	\$ 101.29	\$ 99.82	\$ 103.85	\$ 105.06
Cost per capita	Operating costs	\$ 22.92	\$ 23.74	\$ 29.00	\$ 27.87	\$ 28.99	\$ 29.32

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Continue contract administration with Advanced Disposal.
- ✚ Contract is good through 2018.
- ✚ Added recycling containers at Village events (i.e. Vibes, Eat & Greet).
- ✚ Completed the WDNR audit of the recycling program.
- ✚ Held appliance recycling, electronics recycling, and textiles recycling in conjunction with Arbor Day (May 2017)

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Review Recycling Center Operations
- ✚ Possible Recycling Center Changes:
 - Automated gates and cameras which would not require the use of an attendant thus saving salary.

BUDGET SUMMARY:

- ✚ The 2018 budget remains the same as the 2017 due to the contract with Advanced Disposal.
- ✚ The 2018 budget includes a no-change dollar amount in the recycling grant revenue.
- ✚ In 2018 the recycling charge will remain the same as the 2017 charge at \$80.

VILLAGE OF BROWN DEER
RECYCLING FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET		BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
135-000-35-4-40-10	Recycling Grant	43,769	41,415	30,000	43,622	30,000	0	0.00
135-000-64-4-20-10	Recycling Charges	331,280	338,344	332,560	329,934	332,560	0	0.00
135-000-64-4-20-15	Recycling Cart Purchases	2,146	205	200	0	0	(200)	(100.00)
135-000-64-4-20-20	Sale of Materials	6,002	7,071	5,000	11,381	5,000	0	0.00
135-000-81-4-00-10	Investment Interest	3,589	(218)	0	3,313	0	0	0.00
135-000-82-4-00-50	Miscellaneous Revenue	2,260	2,925	2,500	2,040	2,500	0	0.00
TOTAL ESTIMATED REVENUES		389,046	389,742	370,260	390,290	370,060	(200)	(0.05)

APPROPRIATIONS

135-320-36-5-10-10	Salaries/Wages	30,106	47,837	45,147	45,718	46,797	1,650	3.65
135-320-36-5-11-10	Part-time/Temporary	0	0	10,920	0	0	(10,920)	(100.00)
135-320-36-5-14-00	Overtime	0	49	0	119	0	0	0.00
135-320-36-5-15-10	WI Retirement	1,421	2,270	2,418	2,499	2,456	38	1.57
135-320-36-5-15-15	FICA	2,242	3,561	4,290	3,388	3,580	(710)	(16.55)
135-320-36-5-15-20	Group Insurance	4,259	7,728	9,327	8,686	9,765	438	4.70
135-320-36-5-20-40	Public Notices/Advertising	0	0	500	0	500	0	0.00
135-320-36-5-22-10	Utilities	0	0	100	0	100	0	0.00
135-320-36-5-26-75	Admin Charges	27,765	25,703	25,000	29,523	25,000	0	0.00
135-320-36-5-29-15	Yard Waste Collection	80,597	85,773	105,000	90,421	100,000	(5,000)	(4.76)
135-320-36-5-29-20	Recycling Services	146,061	154,003	135,000	164,145	150,000	15,000	11.11
135-320-36-5-29-30	Landfill Fees	0	0	500	0	500	0	0.00
135-320-36-5-29-50	Equipment Rental	7,195	14,526	10,000	7,200	10,000	0	0.00
135-320-36-5-30-10	Office Supplies	229	0	200	0	200	0	0.00
135-320-36-5-35-45	Repair & Maintenance Supplies	0	1,437	1,000	1,284	1,000	0	0.00

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
135-320-36-5-37-10	Operating Supplies	0	10	500	0	500	0	0.00
135-320-36-5-45-10	Subscriptions & Dues	0	0	1,000	290	1,000	0	0.00
135-320-36-5-45-20	Publications/Education	0	0	3,000	0	3,000	0	0.00
135-320-36-5-45-30	Professional Training	0	0	500	0	500	0	0.00
135-320-36-5-50-90	Container Replacement	0	0	6,000	6,171	6,000	0	0.00
TOTAL APPROPRIATIONS		299,875	342,897	360,402	359,444	360,898	496	0.14
NET OF REVENUES/APPROPRIATIONS - FUND 135		89,171	46,845	9,858	30,846	9,162	(696)	(7.06)
BEGINNING FUND BALANCE		513,112	602,283	649,127	649,127	679,973	30,846	4.75
ENDING FUND BALANCE		602,283	649,128	658,985	679,973	689,135	30,150	4.58

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

PROGRAM MANAGER: Health Director/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 mission of the Health Department is to work in partnership with the communities we serve to assure, promote, and protect the health and safety of the people in the North Shore. In 2016, the Health Department completed its 2016-2019 Strategic Plan and identified three strategic priorities and nine long-term goals. The strategic priorities include:

- 1) Advance the quality and performance of the North Shore Health Department;
- 2) Provide high quality public health programs and services; and
- 3) Engage community members, leaders, and stakeholders in initiatives to advance health priorities identified in the Community Health Improvement Plan.

The NSHD has two offices, in Brown Deer and Shorewood, and residents can utilize services at either location, as well as at routinely scheduled community-based clinics. The NSHD is advised by a Board of Health with representatives from each of the seven communities in the North Shore, as well as a medical advisor who is on staff. The Village of Brown Deer serves as the fiscal and administrative agent for the NSHD. The Health Department employs a health director/officer, nurse supervisor, public health manager, administrative assistant, three public health nurses, a sanitarian, and a medical advisor, totaling 7.2 full time equivalents. In 2017, the Health Department will be adding a .60 FTE Environmental Health Specialist to support the Food Safety and Recreational Licensing Program.

SERVICES PROVIDED:

The health department provides a variety of state mandated, grant funded, and fee supported public health services. The following are the department's major program areas and examples of services within each.

Communicable Disease Prevention and Control

- Communicable disease and outbreak investigations
- Tuberculosis Program and Case Management
- Immunization Program
- Arboviral disease surveillance (West Nile, Zika)

Chronic Disease Prevention and Management

- Clinical Services, including blood pressure checks, adult health screenings, and Mantoux tuberculin skin tests (TST)
- Elder Referral Program
- Nutrition and Physical Activity - Farmers' Markets
- Tobacco Prevention Control
- Breastfeeding Friendly Workplace Recognition Program

Environmental Health

- Food Safety and Recreational Licensing through the North Shore Environmental Health Consortium - Glendale added to the program in 2017
- Toxic Substances – Lead Hazard Control

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North Shore Health Department

- Radon Outreach and Testing Program
- Animal Bite and Rabies Control
- Human Health Hazard and Public Health Nuisance Investigations
- Beach Testing and Monitoring for Atwater, Klode, and Tietjen Beach/Doctors Park

Injury Prevention

- Childhood Injury Prevention and Child Passenger Safety
- Older Adult Fall Prevention
- Mental Health, Resiliency and Suicide Prevention

Public Health Emergency Preparedness

- Planning and exercising mass immunization clinics and medical countermeasure dispensing
- Mass fatality planning
- Planning for shelters and evacuation
- Functional assessment for shelter residents

STAFFING:

Position (FTE)	2016 Actual	2017 Actual	2018 Est.
Health Director/Officer	1.0	1.0	1.0
Nursing Supervisor	1.0	1.0	1.0
Public Health Nurses	2.2	2.2	2.2
Public Health Manager	1.0	1.0	1.0
Registered Sanitarian-Senior Environmental Health Specialist	1.0	1.0	1.0
Environmental Health Specialist		0.6 – Est as of 9/17	0.6
Administrative Assistant	1.0	1.0	1.0
Medical Advisor	.01	.01	.01
Total	7.21	7.81	7.81

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

DEPARTMENT ACTIVITY MEASURES:

Performance Measures	2016 Actual	2017 Est.	2018 Est.
Communicable Disease Prevention and control			
Disease investigations	421	400	400
Food/waterborne outbreak investigations	2 investigations using 200 person-hours	2 investigations using 200 person-hours	2 investigations using 200 person-hours
Tuberculosis case management	<5 latent and active cases	<5 latent and active cases	<5 latent and active cases
Immunizations administered	604	600	600
Chronic Disease Prevention and control			
Blood pressure checks	254	250	250
Cholesterol/adult health screens	24	25	25
Elder referral follow-ups	27	30	30
Environmental Health			
Restaurant and retail food licenses issued	171	213	215
Hotel and pool licenses issued	53	74	74
Elevated lead inquiries (Screening ≥ 5.0 mcg/dL)	19 investigations	15 investigations	15 investigations
Radon outreach and testing	129 test kits sold	90 test kits sold	90 test kits sold
Animal bite control	38 investigations	34 investigations	34 investigations
Beach monitoring	90 water tests	85 water tests	Minimum of 84 water tests by contract
Injury prevention			
Car seat inspections	142	120	100
Fall prevention (Remembering When)	7 groups – 46 participants	10 groups	10 groups
Welcome newborn baby notices	712	700	700

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Completed the first comprehensive assessment of community health in the North Shore. The full report North Shore Community Health Assessment is scheduled to be released in November, 2017.
- ✚ Conducted 40 key informant interviews with North Shore stakeholders, leaders and residents for the community health assessment.
- ✚ Seven Village Boards and the Glendale City Council approved a revised Code of Ordinance pertaining to Food, Lodging, Recreational Safety and Licensing.
- ✚ Department was awarded a competitive grant of \$8,000 in new revenue through the National Association of City and County Health Departments to work on FDA Program Standards 2 and 3 as part of the Voluntary National Retail Food and Regulatory Program Standards.
- ✚ Partnered with Safe Kids of Southeast WI on a competitive grant from Safe Kids Worldwide to improve pedestrian safety in Shorewood. Grant funding totaled \$30,000 for improvements to roadways around Shorewood schools.
- ✚ Hosted graduate students from UW-Milwaukee Zilber School of Public Health for Field Placement experience and the UW-Milwaukee College of Nursing's Doctoral Program. Students provided 600 contact hours for health department.
- ✚ Onboarded the City of Glendale into the North Shore Environmental Health Consortium starting in April with new facilities and July 1st for currently licensed facilities. The Consortium now licenses over 280 restaurant and retail establishments, hotels, and pools in the North Shore, a 27% increase in establishments from 2016.
- ✚ The NSHD is recruiting for a part-time Environmental Health Specialist to support the increase in licensed establishments that are part of the North Shore Environmental Health Consortium.
- ✚ Partnered with the Southeast Wisconsin Healthcare Emergency Readiness Coalition as part of a Campus Infectious Disease Outbreak Workshop and Exercise. Partners from Cardinal Stritch University were also in attendance.
- ✚ Will conduct mass flu clinic for North Shore residents as part of an Immunization Program Functional Exercise at Nicolet High School - Scheduled for October 21st, 2017.
- ✚ As part of a grant from the Wisconsin Department of Health Services, increased the percent of adults who received at least one dose of the pneumococcal vaccine from 17% to 28%.
- ✚ With support from a Wisconsin Department of Health Service Environmental Health Tracking grant, created and distributed a lead poisoning prevention toolkit for healthcare professionals in the North Shore and the region.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Develop a comprehensive Community Health Improvement Plan for the North Shore.
- ✚ Complete prerequisites to apply for National Public Health Accreditation.
- ✚ Host UW-Milwaukee Zilber School of Public Health graduate student for their Field Placement experience.
- ✚ Submit applications for at least two competitive grants with our Level III health department status.
- ✚ Establish an electronic billing and scheduling system for vaccines for the health department using ProVision software.
- ✚ Partner with North Shore Fire/Rescue to increase number of people served by the Remembering When Fall and Fire Prevention Program by 20%.
- ✚ Increase by 10% the number of older adult flu vaccines we provide by expanding our insurance coverage options to allow us to bill Medicare Advantage Plans (2018-2019 flu season).
- ✚ Expand the home visiting program for newborns by contacting at least 50% of all high-risk moms and newborns and providing home visits for at least 10% of those families.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

BUDGET SUMMARY:

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

Revenues

- ✚ Community contributions will increase by 1.5% in 2018 to account for increases in staff salaries and fringe benefits and decreases in grant funding.
- ✚ Revenue from North Shore Environmental Health Consortium fees is similar to 2017 based on projected number of licensed establishments.
- ✚ Estimated revenue from clinic fees is similar to 2017 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 similar in 2018 based on the amount of grant funds anticipated by the NSHD from the State of Wisconsin.

Expenses

- ✚ Funds were decreased for Printing Expenses due to budget constraints.
- ✚ Funds for clinic supplies were decreased due to reduced number of clinical services provided by department.
- ✚ Funds for Professional Memberships increased because of a dues increase for membership in the Wisconsin Association of Local Health Department and Boards.
- ✚ Staff salary and wages were budgeted for a part-time Environmental Health Specialist to support increases to the North Shore Environmental Health Consortium.
- ✚ License Fee to State increased because of the 27% increase in licensed establishments. The health department is responsible for reimbursing the State 10% of all license fees.
- ✚ Professional Training expenses supported by the North Shore Environmental Health Consortium increased in anticipation of needing to train a new Environmental Health Specialist.

141 Budget Summary (Grants to North Shore Health Department)

Revenues

- ✚ Grant funded by the Wisconsin Department of Health Services for Lead Environmental Health Grant ended 7/31/2017 (\$9,790) and therefore funds are not included in the 2018 budget.
- ✚ Grant funded the Wisconsin Department of Health Services to support Adult Immunization ended 6/30/17 (\$5,796) and therefore funds are not included in the 2018 budget.

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

North Shore Health Department

- ✚ Ten percent reduction in total grant funding from the Wisconsin Department of Health Services for 2018 for the Immunization Program grant. We anticipate receiving \$10,685 in funds.
- ✚ Anticipated continued grant funding in 2018 (\$4,000) from the DNR is anticipated to cover expenses for our beach monitoring program.
- ✚ Continued grant funding in 2018 for Maternal and Child Health, Lead Poisoning, and Prevention through the Wisconsin Department of Health Services (\$25,337 anticipated)

Expenses

- ✚ 2018 grant-related expenses similar to 2017 allocations.

VILLAGE OF BROWN DEER
RECYCLING FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET		BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
140-000-49-4-20-30	Permits	101,115	107,103	98,000	157,254	150,000	52,000	53.06
140-000-65-4-10-13	Clinic Fees	16,868	18,903	15,000	18,029	16,000	1,000	6.67
140-000-73-4-50-10	Bayside Contribution	26,243	26,753	27,288	27,288	27,697	409	1.50
140-000-73-4-50-20	Brown Deer Contribution	125,932	128,470	131,039	131,039	133,005	1,966	1.50
140-000-73-4-50-30	Fox Point Contribution	27,200	27,757	28,312	28,312	28,737	425	1.50
140-000-73-4-50-40	Glendale Contribution	64,528	65,833	67,150	67,150	68,157	1,007	1.50
140-000-73-4-50-50	River Hills Contribution	9,238	9,405	9,593	9,593	9,737	144	1.50
140-000-73-4-50-70	Shorewood contribution	128,405	130,981	133,600	133,981	135,604	2,004	1.50
140-000-73-4-50-80	Whitefish Bay contribution	66,040	67,339	68,686	68,339	69,716	1,030	1.50
140-000-73-4-50-85	TB Dispensary	2,469	94	350	0	0	(350)	(100.00)
140-000-73-4-50-90	TB Dispensary Medicaid	2,514	224	0	0	0	0	0.00
140-000-74-4-10-10	Interdepartmental Grant Fund	13,290	13,177	12,543	12,667	12,805	262	2.09
140-000-81-4-00-10	Investment Interest	536	(476)	0	1,021	0	0	0.00
140-000-82-4-00-50	Miscellaneous Revenue	0	2,000	0	657	0	0	0.00
140-000-85-4-40-10	Donations - NSHD	744	991	0	491	0	0	0.00
TOTAL ESTIMATED REVENUES		585,122	598,554	591,561	655,821	651,458	59,897	10.13
APPROPRIATIONS								
140-410-41-5-10-10	Salaries/Wages	216,597	248,092	282,105	263,065	296,082	13,977	4.95
140-410-41-5-14-00	Overtime	132	0	0	0	0	0	0.00
140-410-41-5-15-10	WI Retirement	14,571	16,101	18,925	17,765	19,583	658	3.48
140-410-41-5-15-15	FICA	15,195	17,852	21,581	19,249	22,361	780	3.61
140-410-41-5-15-20	Group Insurance	53,431	38,033	35,913	41,241	50,511	14,598	40.65
140-410-41-5-15-25	Worker Compensation Ins	16,762	24,127	23,714	0	22,000	(1,714)	(7.23)

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
140-410-41-5-20-20	Professional Services	4,560	500	0	0	0	0	0.00
140-410-41-5-20-40	Printing Services	520	623	2,000	990	700	(1,300)	(65.00)
140-410-41-5-20-50	Medical Disposal Services	492	598	600	627	800	200	33.33
140-410-41-5-20-60	TB Contracted Health Expenses	850	284	1,000	0	1,000	0	0.00
140-410-41-5-30-10	Office Supplies, Equip & Exp	4,714	2,262	3,000	1,918	1,827	(1,173)	(39.10)
140-410-41-5-30-90	Miscellaneous Supplies	0	0	0	657	0	0	0.00
140-410-41-5-34-55	Clinical Supplies	11,362	11,430	14,000	16,327	12,000	(2,000)	(14.29)
140-410-41-5-35-40	Equip Repair/Maint Supplies	3,900	2,521	2,600	989	2,500	(100)	(3.85)
140-410-41-5-45-10	Professional Memberships	728	1,881	704	1,998	704	0	0.00
140-410-41-5-45-20	Professional Publications	310	660	390	383	390	0	0.00
140-410-41-5-45-30	Professional Training	1,357	1,719	3,500	1,816	1,500	(2,000)	(57.14)
140-410-41-5-45-40	Mileage Reimbursement	6,262	3,383	5,000	3,847	4,000	(1,000)	(20.00)
140-410-41-5-53-20	Rent Expense	19,083	14,487	20,036	16,203	16,500	(3,536)	(17.65)
140-410-41-5-53-30	Administrative Charges	47,222	46,072	52,302	48,957	47,000	(5,302)	(10.14)
140-410-41-5-53-40	Beach Water Testing	5,400	630	1,500	0	2,000	500	33.33
140-410-41-5-80-10	New/Replace Equipment	0	440	4,691	2,408	0	(4,691)	(100.00)
140-411-41-5-10-10	Salaries/Wages	73,707	69,863	69,269	83,718	98,275	29,006	41.87
140-411-41-5-14-00	Overtime	79	0	0	0	0	0	0.00
140-411-41-5-15-10	WI Retirement	5,044	4,648	4,710	5,723	6,584	1,874	39.79
140-411-41-5-15-15	FICA	5,531	4,958	5,299	5,868	7,518	2,219	41.88
140-411-41-5-15-20	Group Insurance	8,377	8,202	5,609	8,823	16,057	10,448	186.27
140-411-41-5-30-10	Environmental Health Supplies	2,753	3,299	4,510	8,071	6,000	1,490	33.04
140-411-41-5-39-25	License fee to State	7,315	6,750	7,833	6,561	11,198	3,365	42.96
140-411-41-5-45-10	Professional Memberships	225	0	60	0	1,368	1,308	2,180.00
140-411-41-5-45-30	Professional Training	335	491	710	250	3,000	2,290	322.54
TOTAL APPROPRIATIONS		526,814	529,906	591,561	557,454	651,458	59,897	10.13
NET OF REVENUES/APPROPRIATIONS - FUND 140		58,308	68,648	0	98,367	0	0	0.00
BEGINNING FUND BALANCE		33,699	92,007	160,654	160,654	259,021	98,367	61.23
FUND BALANCE ADJUSTMENTS		0	(1)	0	0	0	0	0.00
ENDING FUND BALANCE		92,007	160,654	160,654	259,021	259,021	98,367	61.23

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Fund 141 - NSHD Grant Fund								
ESTIMATED REVENUES								
141-000-35-4-50-10	MCH-Maternal/Child Health	8,654	25,785	15,841	15,939	15,939	98	0.62
141-000-35-4-50-15	Immunization Grant	3,407	24,942	14,214	14,246	10,685	(3,529)	(24.83)
141-000-35-4-50-20	Prevention Grant	3,519	9,469	5,640	6,066	6,066	426	7.55
141-000-35-4-50-45	Public Health Preparedness	51,439	95,376	72,049	78,734	75,889	3,840	5.33
141-000-35-4-50-47	CRI NSHD	9,945	15,367	14,351	16,501	16,135	1,784	12.43
141-000-35-4-50-49	Lead	1,114	4,761	3,343	3,332	3,332	(11)	(0.33)
141-000-35-4-50-50	Environmental Consortia-Radon	3,058	442	0	0	0	0	0.00
141-000-35-4-50-66	HCR Infrastructure Grant	8,950	0	0	0	0	0	0.00
141-000-35-4-50-70	Beach Water Grant	4,000	4,000	4,000	4,000	4,000	0	0.00
141-000-35-4-50-72	CHIP (Comm Health Improv Plan) Grant	2,405	0	0	0	0	0	0.00
141-000-35-4-50-74	Ebola Grant	1,405	24,371	0	0	0	0	0.00
141-000-35-4-50-77	ADULT IMMUNIZATION GRANT	0	2,145	0	3,651	0	0	0.00
141-458-41-4-50-77	NACCHO GRANT	0	11,964	0	0	0	0	0.00
141-459-41-4-50-78	ADULT IMMUNIZATION GRANT	0	0	4,191	0	0	(4,191)	(100.00)
141-460-41-4-50-81	LEAD ENVIRONMENTAL HEALTH GRANT	0	2,177	6,609	7,613	0	(6,609)	(100.00)
141-461-41-4-50-79	NACCHO/FDA	0	0	0	3,804	0	0	0.00
141-462-41-4-50-82	SHOREWOOD FOUNDATION GRANT	0	0	0	2,345	0	0	0.00
TOTAL ESTIMATED REVENUES		97,896	220,799	140,238	156,231	132,046	(8,192)	(5.84)
APPROPRIATIONS								
141-421-41-5-10-10	Salaries/Wages	10,953	11,312	10,398	10,689	10,554	156	1.50
141-421-41-5-15-10	WI Retirement	743	755	707	727	707	0	0.00
141-421-41-5-15-15	FICA	817	863	795	804	807	12	1.51
141-421-41-5-15-20	Group Insurance	1,158	807	945	1,018	928	(17)	(1.80)
141-421-41-5-39-70	Program Supplies & Expenses	1,499	2,104	1,412	1,318	1,349	(63)	(4.46)
141-421-41-5-53-30	Administrative Charges	1,668	1,760	1,584	1,594	1,594	10	0.63

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
141-422-41-5-10-10	Salaries/Wages	8,178	8,374	9,357	8,920	5,548	(3,809)	(40.71)
141-422-41-5-15-10	WI Retirement	579	548	636	606	372	(264)	(41.51)
141-422-41-5-15-15	FICA	893	533	716	586	425	(291)	(40.64)
141-422-41-5-15-20	Group Insurance	1,014	2,238	1,405	1,946	2,165	760	54.09
141-422-41-5-39-70	Program Supplies & Expenses	1,883	1,099	679	983	1,108	429	63.18
141-422-41-5-53-30	ADMINISTRATIVE CHARGES	1,588	1,421	1,421	1,425	1,069	(352)	(24.77)
141-423-41-5-10-10	Salaries/Wages	5,547	3,996	3,283	4,704	3,333	50	1.52
141-423-41-5-15-10	WI Retirement	396	248	223	320	223	0	0.00
141-423-41-5-15-15	FICA	416	274	251	360	255	4	1.59
141-423-41-5-15-20	Group Insurance	437	338	212	12	208	(4)	(1.89)
141-423-41-5-39-70	Program Supplies & Expenses	152	219	1,107	64	1,440	333	30.08
141-423-41-5-53-30	Administrative Charges	401	564	564	606	607	43	7.62
141-442-41-5-10-10	Salaries/Wages	6,950	50,089	42,679	46,739	48,988	6,309	14.78
141-442-41-5-15-10	WI Retirement	3,442	4,285	2,902	3,514	3,282	380	13.09
141-442-41-5-15-15	FICA	3,624	4,283	3,265	3,906	3,748	483	14.79
141-442-41-5-15-20	Group Insurance	3,625	1,435	1,902	664	1,980	78	4.10
141-442-41-5-39-70	Program Supplies & Expenses	20,295	13,436	14,097	16,844	10,301	(3,796)	(26.93)
141-442-41-5-53-30	Administrative Charges	7,713	7,705	7,204	7,204	7,589	385	5.34
141-443-41-5-10-10	Salaries/Wages	1	0	0	0	0	0	0.00
141-445-41-5-10-10	Salaries/Wages	1,694	0	0	0	0	0	0.00
141-445-41-5-15-10	WI Retirement	105	0	0	0	0	0	0.00
141-445-41-5-15-15	FICA	115	0	0	0	0	0	0.00
141-445-41-5-15-20	Group Insurance	207	0	0	0	0	0	0.00
141-445-41-5-39-70	Program Supplies & Expenses	1,379	0	0	0	0	0	0.00
141-448-41-5-10-10	Salaries/Wages	621	211	0	587	0	0	0.00
141-448-41-5-15-10	WI Retirement	42	14	0	40	0	0	0.00
141-448-41-5-15-15	FICA	46	16	0	44	0	0	0.00
141-448-41-5-15-20	Group Insurance	81	16	0	41	0	0	0.00
141-448-41-5-39-70	Program Supplies & Expenses	0	3,743	4,000	3,288	4,000	0	0.00
141-450-41-5-10-10	Salaries & Wages	6,837	8,711	8,550	12,032	9,245	695	8.13
141-450-41-5-15-10	WRS	1,101	23	581	819	619	38	6.54

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
141-450-41-5-15-15	FICA	1,337	647	654	910	707	53	8.10
141-450-41-5-15-20	Group Insurance	146	(117)	458	152	462	4	0.87
141-450-41-5-39-70	Program Supplies & Expenses	97	157	2,673	1,071	3,488	815	30.49
141-450-41-5-53-30	Administrative Charges	0	1,393	1,435	1,516	1,614	179	12.47
141-452-41-5-10-10	Salaries & Wages	1,820	2,279	1,926	2,544	1,954	28	1.45
141-452-41-5-15-10	WRS	125	148	131	173	131	0	0.00
141-452-41-5-15-15	FICA	144	170	147	193	150	3	2.04
141-452-41-5-15-20	Group Insurance	151	199	186	106	182	(4)	(2.15)
141-452-41-5-39-70	Program Supplies & Expenses	37	213	619	48	581	(38)	(6.14)
141-452-41-5-53-30	Administrative Charges	255	334	334	322	333	(1)	(0.30)
141-454-41-5-10-10	Salaries/Wages	734	0	0	0	0	0	0.00
141-454-41-5-15-10	WI Retirement	544	0	0	0	0	0	0.00
141-454-41-5-15-15	FICA	685	0	0	0	0	0	0.00
141-455-41-5-10-10	Salaries/Wages	863	0	0	0	0	0	0.00
141-455-41-5-15-10	WI Retirement	61	0	0	0	0	0	0.00
141-455-41-5-15-15	FICA	77	0	0	0	0	0	0.00
141-456-41-5-10-10	Salaries/Wages	1,983	17,169	0	0	0	0	0.00
141-456-41-5-15-10	WI Retirement	134	1,183	0	0	0	0	0.00
141-456-41-5-15-15	FICA	139	1,367	0	0	0	0	0.00
141-456-41-5-15-20	Group Insurance	329	317	0	0	0	0	0.00
141-456-41-5-39-70	Program Supplies & Expenses	1,107	2,048	0	0	0	0	0.00
141-457-41-5-10-10	Salaries/Wages	858	0	0	0	0	0	0.00
141-457-41-5-15-10	WI Retirement	58	0	0	0	0	0	0.00
141-457-41-5-15-15	FICA	64	0	0	0	0	0	0.00
141-457-41-5-15-20	Group Insurance	89	0	0	0	0	0	0.00
141-457-41-5-39-70	Program Supplies & Expenses	629	0	0	0	0	0	0.00
141-458-41-5-10-10	Salaries/Wages	77	5,836	0	0	0	0	0.00
141-458-41-5-15-10	WI Retirement	5	385	0	0	0	0	0.00
141-458-41-5-15-15	FICA	6	417	0	0	0	0	0.00
141-458-41-5-15-20	Group Insurance	0	20	0	0	0	0	0.00
141-458-41-5-39-70	Program Supplies & Expenses	0	5,335	0	0	0	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
				BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
141-459-41-5-10-10	Salaries/Wages	0	1,581	3,258	2,110	0	(3,258)	(100.00)
141-459-41-5-15-10	WI Retirement	0	104	222	143	0	(222)	(100.00)
141-459-41-5-15-15	FICA	0	106	249	135	0	(249)	(100.00)
141-459-41-5-15-20	Group Insurance	0	343	462	615	0	(462)	(100.00)
141-459-41-5-39-70	Program Supplies & Expenses	0	11	0	648	0	0	0.00
141-460-41-5-10-10	Salaries/Wages	0	1,744	4,545	5,803	0	(4,545)	(100.00)
141-460-41-5-15-10	WI Retirement	0	0	0	89	0	0	0.00
141-460-41-5-15-15	FICA	0	133	348	444	0	(348)	(100.00)
141-460-41-5-15-20	Group Insurance	0	0	0	6	0	0	0.00
141-460-41-5-39-70	Program Supplies & Expenses	0	300	1,716	1,271	0	(1,716)	(100.00)
141-461-41-5-10-10	Salaries/Wages	0	0	0	2,546	0	0	0.00
141-461-41-5-15-10	WI Retirement	0	0	0	173	0	0	0.00
141-461-41-5-15-15	FICA	0	0	0	178	0	0	0.00
141-461-41-5-15-20	Group Insurance	0	0	0	7	0	0	0.00
141-461-41-5-45-30	PROFESSIONAL TRAINING/CONFERENCE	0	0	0	900	0	0	0.00
141-462-41-5-20-40	Printing Services	0	0	0	1,895	0	0	0.00
141-462-41-5-39-70	Program Supplies & Expenses	0	0	0	450	0	0	0.00
TOTAL APPROPRIATIONS		108,754	175,242	140,238	156,852	132,046	(8,192)	(5.84)
NET OF REVENUES/APPROPRIATIONS - FUND 141		(10,858)	45,557	0	(621)	0	0	0.00
BEGINNING FUND BALANCE		(1)	(45,028)	527	527	(94)	(621)	(117.84)
FUND BALANCE ADJUSTMENTS		(34,170)	0	0	0	0	0	0.00
ENDING FUND BALANCE		(45,029)	529	527	(94)	(94)	(621)	(117.84)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 44 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.)
 - 10,000 audio-visual items (including Music CDs, Audiobooks on CD, educational and entertainment films on DVD)
 - Support access to 180,000 e-books, e-magazines and downloadable materials
 - Support access to 54 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/Young Adult Summer Reading Program
 - Early literacy programming emphasis
 - 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 and presence on social media

✚ **Adult Services**

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

✚ **Technical Services**

- Acquiring and cataloging new materials based on professional standards and community needs
- Processing and preparing items for loan
- Repair and mending of damaged items
- Withdrawing items from the collection based on professional standards and community needs

✚ **Community Room**

- Management of Community Meeting Room available for public, personal and business use

✚ **Customer Service**

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

STAFFING:

Position (FTE)				2017
	2014 Actual	2015 Actual	2016 Actual	Budget
Library Director	1.00	1.00	1.00	
Adult Services Librarian	1.00	1.00	1.00	
Youth Services Librarian	1.00	1.00	1.00	
Reference Librarians	0.80	0.80	0.50	
Library Circulation Superv.	1.00	1.00	1.00	
Library Assistants	3.40	2.70	2.70	
Page/Shelvers	1.00	1.30	1.30	
Total	9.20	8.80	8.50	

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017 Est
	Actual	Actual	Actual	
Circulations of library materials	195,278	191,168	180,348	160,000
Youth summer reading signups	609	611	524	492
Technology questions answered	-	4,199	8,164	4,100
Reference questions answered	-	9,321	12,935	9,300
Directional questions answered	-	6,552	4,108	6,500
Library sponsored programs offered	108	155	167	110
Material items added	5,586	6,081	5,465	6,000
Community Room uses, non-library	72	88	117	80

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2014	2015	2016	2017 Est
Efficient Municipal Government	Cost per Circulation	\$ 2.72	\$ 2.81	\$ 3.14	\$ 2.90
MCFLS suburban Average		\$ 3.09	\$ 3.60	\$ 3.33	
Efficient Municipal Government	Collection expenditure per capita	\$ 4.86	\$ 5.19	\$ 4.30	\$ 4.54
MCFLS suburban Average		\$ 5.31	\$ 5.27	\$ 5.29	
Efficient Municipal Government	Local revenue per capita	\$ 31.69	\$ 31.44	\$ 31.27	\$ 32.10
MCFLS suburban Average		\$ 41.59	\$ 41.86	\$ 41.93	
Efficient Municipal Government	Total operating expenditure per capita	\$ 44.54	\$ 43.49	\$ 44.48	\$ 45.44
MCFLS suburban Average		\$ 46.40	46.01	46.11	

OBJECTIVES FROM 2017:

- To continue digitization and storage of appropriate fragile local history documents for the Brown Deer Historical Society. Will expend collaborative Wisconsin Historical Society grant award to purchase archival storage supplies, establish storage space for documents in Library, catalog materials, and add 5 new digital items to Recollection Wisconsin database.
Completed. Added 15 new digitized documents to Recollection Wisconsin. These documents included a dozen rare, unique photos that had been found in mixed-contents boxes in Historical Society storage. Those photos and dozens of other fragile items are now housed in archival storage at the Library. A finding aid for materials not digitized was developed by a UWM SOIS Archives student intern.
- To continue inventory of materials collection in order to reduce customer service problems due to missing items and increase accuracy of holdings as reflected in CountyCat. 25,000 items in the nonfiction collection will be inventoried by year-end.
Goal held as of May when approximately 25% complete. Mid-year decisions to adjust space allocations from low-performing collections to accommodate growth in high-demand collections led to substantial movement and selection analysis of materials that were next to be inventoried. Inventory to be resumed in 2018.
- 10% of new library users registered through the Brown Deer School District school-ID-as-library-card pilot will use their IDs to check out materials at the Brown Deer Public Library over 2016-2017 school year.
Completed. 248 students elected to use their IDs as library cards. Of those students, 62 (25%) had circulation activity after the start of the school year.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- To continue inventory of materials collection in order to reduce customer service problems due to missing items and increase accuracy of holdings as reflected in CountyCat. 25,000 items in the nonfiction collection will be inventoried by year-end.
- To host an anniversary celebration recognizing the Library's 40th anniversary in its current location and 50th anniversary of its origin with the Junior Woman's Club. Members of Friends of Brown Deer Library and the Brown Deer Junior Woman's Club will be recruited for financing, planning and production of the recognition event along with Library staff.

- Conduct bi-annual All-Patron Survey to demonstrate continued alignment with the goals forwarded by the Village of Brown Deer Comprehensive Plan Vision Statement. Over 95% of surveyed patrons will report that access to the library's recreational and educational resources has helped to improve their quality of life. Over 95% of surveyed patrons will report feeling favorably about the library overall.

BUDGET SUMMARY:

2017 will close with a surplus due to staffing vacancies and low insurance expenditures. The Library Board elected to expend a portion of this surplus on additional materials purchases. The remainder will offset intentionally under-budgeted facility expenses with the rest to be added to Fund Balance. Revenues for Library-Fines will be much lower than predicted, partially due to the establishment of a DVD grace period that puts our policies in line with other MCFLS libraries, partially due to higher than predicted overall circulation declines.

2018 will see a moderate increase to Reciprocal Borrowing revenue due to an increase in State Aid to the Wisconsin Department of Public Instruction as distributed through the MCFLS Member Agreement formula. All other revenues will be equal to or lower than previous years. Expenses will be trimmed by carrying vacant positions and using volunteers more extensively. We will continue under-budgeting for facility expenditures with the intent to use Fund Balance to cover the majority of maintenance costs.

Community discussion about the possibility of building a new library delayed action on some needed facility improvements. Requests have been unfunded for capital improvements that would increase staff efficiency and satisfy changing patron demands, as well as address maintenance concerns of an aging facility. We are hopeful that 2018 will bring clarity on the future of our department's facility so that our capital needs can then be addressed.

VILLAGE OF BROWN DEER

LIBRARY FUND

2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET		BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
151-000-11-4-00-10	General Property Taxes	385,346	385,346	385,346	385,346	385,346	0	0.00
151-000-67-4-10-10	Photocopies	8,385	9,984	9,000	8,570	8,500	(500)	(5.56)
151-000-67-4-10-20	Library-Fines	16,217	18,470	16,000	10,823	11,000	(5,000)	(31.25)
151-000-67-4-10-30	Sale of Materials	1,511	1,526	1,400	1,230	1,100	(300)	(21.43)
151-000-67-4-10-40	Lost Material Charges	1,945	2,046	2,100	1,356	1,400	(700)	(33.33)
151-000-67-4-10-90	Miscellaneous Charges	4,304	4,326	4,200	2,639	3,200	(1,000)	(23.81)
151-000-73-4-60-10	MCFLS-Reciprocal Borrowing	97,010	87,166	87,200	87,778	88,600	1,400	1.61
151-000-81-4-00-10	Investment Interest	1,539	568	1,033	954	0	(1,033)	(100.00)
151-000-82-4-00-10	Rent Income	33,165	37,077	33,000	37,246	33,000	0	0.00
151-000-85-4-50-10	Donations - Library	14,633	11,393	10,000	10,245	10,000	0	0.00
TOTAL ESTIMATED REVENUES		564,055	557,902	549,279	546,187	542,146	(7,133)	(1.30)
APPROPRIATIONS								
151-510-51-5-10-10	Salaries/Wages	296,543	308,913	307,148	295,939	325,440	18,292	5.96
151-510-51-5-15-10	WI Retirement	17,326	17,349	19,678	14,980	19,760	82	0.42
151-510-51-5-15-15	FICA	21,854	23,016	23,497	22,288	24,897	1,400	5.96
151-510-51-5-15-20	Group Insurance	43,653	61,921	48,894	40,091	52,808	3,914	8.01
151-510-51-5-15-25	Workers Comp Insurance	802	774	800	0	800	0	0.00
151-510-51-5-20-35	Technical Services	2,744	2,934	3,100	3,111	3,100	0	0.00
151-510-51-5-20-40	Printing Services	6,613	6,084	4,500	5,176	6,000	1,500	33.33
151-510-51-5-24-10	Equipment Maintenance Services	15,615	16,073	18,800	19,482	19,400	600	3.19
151-510-51-5-30-10	Office Supplies, Equip & Exp	5,869	5,476	3,700	3,431	3,000	(700)	(18.92)
151-510-51-5-30-15	Postage & Mailing	299	297	380	266	300	(80)	(21.05)
151-510-51-5-30-20	Communications	831	2,595	3,500	1,140	3,000	(500)	(14.29)

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
151-510-51-5-45-10	Professional Memberships	357	533	500	314	500	0	0.00
151-510-51-5-45-30	Professional Training	642	0	0	819	0	0	0.00
151-510-51-5-45-40	Mileage Reimbursement	594	450	600	139	600	0	0.00
151-511-51-5-35-40	Collect Repair/Maint/Suppl	5,087	4,664	5,000	6,842	5,000	0	0.00
151-511-51-5-38-10	Periodicals	7,244	2,823	6,900	6,525	6,900	0	0.00
151-511-51-5-38-15	Books	41,302	37,474	38,000	44,096	38,000	0	0.00
151-511-51-5-38-20	Audio/Visual	15,364	13,797	11,600	13,163	11,600	0	0.00
151-511-51-5-38-30	Donation Expenditures	11,726	8,405	8,000	4,952	10,000	2,000	25.00
151-511-51-5-38-40	Library Programming	1,087	815	2,000	2,815	3,400	1,400	70.00
151-512-51-5-22-10	Natural Gas/Electric Service	19,392	19,025	17,000	19,809	17,000	0	0.00
151-512-51-5-22-20	Sewer/Water Services	746	798	750	803	750	0	0.00
151-512-51-5-23-10	Cleaning Services	15,060	14,400	14,800	14,400	12,000	(2,800)	(18.92)
151-512-51-5-23-15	Building Maint/Repair Services	11,939	17,977	8,132	14,029	4,400	(3,732)	(45.89)
151-512-51-5-35-10	Building Supplies	1,930	2,219	2,000	1,535	2,000	0	0.00
TOTAL APPROPRIATIONS		544,619	568,812	549,279	536,145	570,655	21,376	3.89
NET OF REVENUES/APPROPRIATIONS - FUND 151		19,436	(10,910)	0	10,042	(28,509)	(28,509)	0.00
BEGINNING FUND BALANCE		64,688	84,125	73,216	73,216	83,258	10,042	13.72
ENDING FUND BALANCE		84,124	73,215	73,216	83,258	54,749	(18,467)	(25.22)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 3 park facilities, Fairy Chasm Park, Badger Meter 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:

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

Pond operations:

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

STAFFING:

Position (FTE)	2014	2015 Actual	2016	2017
	Actual		Budget	Budget
Park and Pond Manager	0.22	0.22	0.22	0.22
Park maintenance	0.23	0.23	0.23	0.23
Lifeguards	1.25	1.25	1.25	1.25
Attendants	0.67	0.67	0.67	0.67
Total	2.37	2.37	2.37	2.37

*** Staffing levels remain the same from 2017 to 2018.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Park and Pond Fund

DEPARTMENT ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Actual	Actual	Budget
Open pond days	68	60	68	68	67	72
Pavilion rental permits	51	55	59	47	51	50
Soccer field rentals	16 wks	16 wks	16 wks	16 wks	16 wks	16 wks
Baseball field rentals	14-16 wks	14 wks	14-16 wks	14-16 wks	14-16 wks	14-16 wks

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2011	2012	2013	2014	2015	2016
Efficient Municipal Gov't	Cost per day open	\$ 1,130.35	\$ 1,205.98	\$ 1,284.61	\$ 1,311.82	\$ 1,041.90	\$ 1,176.09
Cost per capita	Operating costs	\$ 6.83	\$ 7.66	\$ 7.21	\$ 6.50	\$ 6.19	\$ 6.99

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Maintain 2 ball diamonds, 3 soccer fields, basketball court, 2 play structures, 2 pavilions and restroom facilities
- ✚ Turf management
- ✚ 2 Set of U8 soccer goals were added to the soccer field layouts
- ✚ Completed with the Community Services Department the Village's Park and Open Space Plan.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

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

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Village Park and Pond Fund

BUDGET SUMMARY:

- 2018 Budget levy request of \$51,500, that is a \$4,000.00 increase from the 2017 budget. In 2018 approximately \$2,500.00 in Fund Balance will be used to cover expenditures. Park and Pond Fund has never seen an increase, only decreases since the Fund was created in 2002 at the amount of \$65,200.00.

VILLAGE OF BROWN DEER
VILLAGE PARK & POND FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET		BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
152-000-11-4-00-10	General Property Taxes	47,500	47,500	47,500	47,500	47,500	0	0.00
152-000-67-4-20-10	Fairy Chasm Park Permits	1,400	1,020	1,500	1,000	1,500	0	0.00
152-000-67-4-20-20	Village Park Permits	4,992	5,036	5,000	4,413	5,000	0	0.00
152-000-67-4-20-50	Other Charges	655	398	500	316	500	0	0.00
152-000-67-4-34-10	Pond Admissions	15,347	16,218	15,700	14,400	15,700	0	0.00
152-000-67-4-34-20	Pond Memberships	1,918	2,049	2,000	2,618	2,000	0	0.00
152-000-67-4-34-30	Concession Sales	4,940	6,298	6,000	5,130	6,000	0	0.00
152-000-81-4-00-10	Investment Interest	270	98	300	170	300	0	0.00
TOTAL ESTIMATED REVENUES		77,022	78,617	78,500	75,547	78,500	0	0.00
APPROPRIATIONS								
152-000-36-5-29-50	Equipment Rental	0	1,804	0	0	0	0	0.00
152-520-52-5-11-25	Program Salaries-Park & Pond	29,000	30,801	34,000	33,675	34,000	0	0.00
152-520-52-5-15-15	FICA	2,219	2,356	2,601	2,576	2,601	0	0.00
152-520-52-5-22-10	Natural Gas/Electric Service	3,869	4,005	3,800	3,802	3,800	0	0.00
152-520-52-5-22-20	Sewer/Water Services	1,208	7,162	3,500	4,728	3,500	0	0.00
152-520-52-5-35-10	Building Supplies	709	216	600	124	600	0	0.00
152-520-52-5-35-40	Equip Repair/Maint Supplies	0	0	1,000	0	1,000	0	0.00
152-520-52-5-37-10	Operation Materials	21,792	24,645	21,000	22,500	21,000	0	0.00
152-520-52-5-39-70	Program Supplies & Expenses	3,421	3,978	3,000	3,367	3,000	0	0.00
152-520-52-5-80-10	New/Replace Equipment	769	431	1,500	0	1,500	0	0.00
152-521-52-5-11-25	Program Salaries-Fairy Chasm	5,297	4,930	5,000	3,937	5,000	0	0.00
152-521-52-5-15-15	FICA	405	377	383	301	383	0	0.00
152-521-52-5-22-10	Natural Gas/Electric Service	490	439	450	368	450	0	0.00

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
152-521-52-5-22-20	Sewer/Water Services	749	722	700	866	700	0	0.00
152-521-52-5-23-20	Turf Maintenance	3,067	3,064	3,145	3,056	3,145	0	0.00
152-521-52-5-35-40	Equip Repair/Maint Supplies	1,856	2,409	4,000	1,788	4,000	0	0.00
TOTAL APPROPRIATIONS		74,851	87,339	84,679	81,088	84,679	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 152		2,171	(8,722)	(6,179)	(5,541)	(6,179)	0	0.00
BEGINNING FUND BALANCE		32,600	34,771	26,047	26,047	20,506	(5,541)	(21.27)
ENDING FUND BALANCE		34,771	26,049	19,868	20,506	14,327	(5,541)	(27.89)

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:

	2014	2015	2016	2017	2018
Activity	Participants	Participants	Participants	Participants	Participants
Adult Sports Leagues:					
Men's Softball League	5 Teams	8 Teams	8 Teams	8 Teams	8 Teams
Women's Softball League	4 Teams	0 Teams	0 Teams	0 Teams	0 Teams
Volleyball Leagues	6 Teams				

Activity	2014 Participants	2015 Participants	2016 Participants	2017 Participants	2018 Est. Participants
Adult Instruction Programs:					
Cardio Toning		103	105	101	100-125
Fitness Dance	111	108	96	87	100-150
Serenity Boot Camp			47	50	36-50
Golf Lessons	8	12	17	10	10-25
Indoor Walking			83	105	75-100
Sheepshead Tournament	30	25	20	30	40
Strong & Fit	108	135	130	125	100-150
Yoga	164	155	160	173	125-200
Zumba	213	114	113	74	100-200
Youth Instruction Programs					
Academy of Dance	13	12	0	8	20-35
Arts and Crafts	11	6	7	3	20-30
Babysitter Training	8	12	10	10	10-15
Falcon 21 CLC	160	164	90	83	50-100
Karate			18	18	15-25
Kids Ltd.	95	92	0	97	75-100
Mikrosoccer	50	53	55	40	20-40
Rock Climbing			18	18	20-35
Summer Playground	79	117	122	141	75-100
T-Ball Instrution	20	24	23	24	15-30
Youth Soccer Clinic	28	63	36	26	30-40
Youth Tennis Lessons	27	33	37	37	35-55
Aquatics Programs					
Open Swim	83	34	81	80	75-125
Swim Lessons	268	305	240	301	250-300
Lifeguard Training	4	0	0	0	12
Adult/Youth Programs					
Digital Camera	9	6	8	9	15-30
Mah Jongg	8	12	13	10	8-24
Senior Programs					
Senior Exercise	154	152	139	134	80-125

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014	2015	2016	2017
Efficient Municipal Gov't	Cost per adult participant	\$ 124.34	\$ 126.31	\$ 103.17	\$ 116.73	\$ 94.13	\$ 95.12
Efficient Municipal Gov't	Cost per youth participant	\$ 161.84	\$ 86.28	\$ 95.83	\$ 102.56	\$ 118.91	\$ 103.14
Cost per capita	Operating costs	\$ 8.50	\$ 7.40	\$ 6.79	\$ 7.81	\$ 7.30	\$ 7.54

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ 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 2018:

- ✚ 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 2017 budget is on pace to operate with a negative balance of -\$707.69.
- ✚ The 2018 budget shows the fund operating with a surplus of \$978.87
- ✚ The 2018 returning staff will receive \$0.25 on their anniversary date.

VILLAGE OF BROWN DEER
RECREATION PROGRAM FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
ESTIMATED REVENUES								
153-000-67-4-30-20	Adult Sport Leagues	3,018	2,383	3,750	2,383	3,050	(700)	(18.67)
153-000-67-4-30-25	Adult Instruction	22,627	24,152	24,641	19,891	24,641	0	0.00
153-000-67-4-30-30	Youth Instruction	38,136	43,089	37,000	48,898	43,189	6,189	16.73
153-000-67-4-30-35	Community Programs	0	2,377	2,350	2,708	2,350	0	0.00
153-000-67-4-30-40	Aquatic Program	14,360	12,655	17,500	13,119	13,000	(4,500)	(25.71)
153-000-67-4-30-45	Senior Programs	2,838	634	3,500	926	2,750	(750)	(21.43)
153-000-67-4-30-50	Other Program Charges	25	0	150	20	150	0	0.00
153-000-73-4-20-70	Other Intergovt'l Revenue	13,670	10,240	10,000	6,294	0	(10,000)	(100.00)
153-000-81-4-00-10	Investment Interest	295	(25)	300	239	300	0	0.00
153-000-82-4-00-30	Fund Raising Programs	3,847	2,322	5,800	3,187	3,118	(2,682)	(46.24)
153-000-85-4-53-10	Donations - Rec Programs	0	0	250	0	250	0	0.00
TOTAL ESTIMATED REVENUES		98,816	97,827	105,241	97,665	92,798	(12,443)	(11.82)

APPROPRIATIONS								
153-000-35-5-30-30	Service Fees	1,768	2,703	2,000	2,500	3,000	1,000	50.00
153-000-53-5-11-25	Program Salaries-Reg/Bldg Sup	1,306	1,259	3,500	2,080	2,750	(750)	(21.43)
153-000-53-5-15-15	FICA	100	96	268	159	268	0	0.00
153-000-53-5-30-40	Public Notices/Advertising	456	0	1,000	0	1,000	0	0.00
153-000-53-5-39-70	Fund Raising Supplies & Exp	3,741	2,278	5,660	3,112	2,710	(2,950)	(52.12)
153-000-53-5-39-75	Miscellaneous Supplies & Expen	165	336	500	406	500	0	0.00
153-541-53-5-11-25	Program Salaries-Adult Sport	1,990	2,009	2,500	2,244	2,500	0	0.00
153-541-53-5-15-15	FICA	152	154	191	172	191	0	0.00
153-541-53-5-39-70	Program Supplies & Expenses	56	101	750	107	750	0	0.00
153-542-53-5-11-25	Program Salaries-Adult Inst	14,854	15,557	16,792	16,117	16,792	0	0.00

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
153-542-53-5-15-15	FICA	1,136	1,190	1,252	1,233	1,252	0	0.00
153-542-53-5-39-70	Program Supplies & Expenses	756	765	285	1,000	285	0	0.00
153-543-53-5-11-25	Program Salaries-Youth Inst	32,952	33,603	34,702	33,772	24,702	(10,000)	(28.82)
153-543-53-5-15-15	FICA	2,521	2,571	2,415	2,584	2,415	0	0.00
153-543-53-5-39-70	Program Supplies & Expenses	13,570	14,518	7,725	12,832	7,725	0	0.00
153-544-53-5-39-70	Program Supplies & Expenses	0	1,800	0	2,410	0	0	0.00
153-545-53-5-11-25	Program Salaries-Aquatic	12,324	11,234	16,395	13,912	16,395	0	0.00
153-545-53-5-15-15	FICA	943	859	1,251	1,064	1,251	0	0.00
153-545-53-5-39-70	Program Supplies & Expenses	1,261	738	1,350	918	1,350	0	0.00
153-546-53-5-11-25	Program Salaries-Senior	2,559	2,521	3,608	0	3,608	0	0.00
153-546-53-5-15-15	FICA	196	193	275	0	275	0	0.00
153-546-53-5-39-70	Program Supplies & Expenses	2,904	1,547	2,100	597	2,100	0	0.00
TOTAL APPROPRIATIONS		95,710	96,032	104,519	97,219	91,819	(12,700)	(12.15)
NET OF REVENUES/APPROPRIATIONS - FUND 153		3,106	1,795	722	446	979	257	35.60
BEGINNING FUND BALANCE		52,717	55,823	57,618	57,618	58,064	446	0.77
ENDING FUND BALANCE		55,823	57,618	58,340	58,064	59,043	703	1.21

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

July 4th Program Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

July 4th Program Fund contains accounts for the operation of the 4th of July Celebration. The Village annually celebrates Independence Day with a parade and fireworks display. The parade has approximately 60 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:

	2013	2014	2015	2016	2017	2018
Activity	Actual	Actual	Actual	Actual	Actual	Budget
Raffle tickets sold	1707	2170	2225	2326	2505	2250
Fireworks duration	30 Min	29 Min	28 Min	32	32 Min	30 Min
Parade units	57	47	48	43	47	50
Volunteers participating	68	80	58	73	64	70

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014	2015	2016
Cost per capita	Operating costs	\$ 3.16	\$ 2.92	\$ 2.79	2.53	2.67

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Continued to offer a quality event to the residents of Brown Deer
- ✚ Enhance fireworks show, parade and entertainment if funding permits
- ✚ Offered new food item to the food tent

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 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 2017 Budget shows a positive balance in the net revenues for the event due to additional dollars provided by the Tourism Commission. The Committees goal is to operate the event on an annual basis with a zero or positive balance at the end of the Celebration. The 2018 Budget reflects a small increase in the fund balance at the end of the event.

VILLAGE OF BROWN DEER
JULY 4TH FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
154-000-67-4-41-10	4th of July Sales	7,570	7,408	8,000	8,913	8,700	700	8.75
154-000-67-4-41-20	Raffle Ticket Sales	2,225	2,326	2,400	2,505	2,400	0	0.00
154-000-67-4-41-30	Bingo Card Sales	812	1,496	1,500	1,825	1,500	0	0.00
154-000-81-4-00-10	Investment Interest	161	(11)	100	122	100	0	0.00
154-000-82-4-00-50	Miscellaneous Revenue	0	0	0	5,180	5,000	5,000	0.00
154-000-85-4-54-10	Donations - 4th of July	21,161	16,122	18,000	18,174	18,000	0	0.00
TOTAL ESTIMATED REVENUES		31,929	27,341	30,000	36,719	35,700	5,700	19.00
APPROPRIATIONS								
154-000-53-5-11-25	Program Salaries-4th of July	0	0	923	0	1,000	77	8.34
154-000-53-5-15-15	FICA	0	0	77	0	77	0	0.00
154-000-53-5-20-40	Printing Services	2,824	2,400	2,500	2,805	3,000	500	20.00
154-000-53-5-39-70	Program Supplies & Expenses	7,767	7,000	6,250	7,157	7,000	750	12.00
154-000-53-5-40-10	Fireworks	12,500	13,500	13,500	13,500	14,500	1,000	7.41
154-000-53-5-40-15	Parade & Awards	4,080	3,630	5,000	3,999	5,000	0	0.00
154-000-53-5-40-20	Entertainment	2,030	1,450	1,750	2,225	2,500	750	42.86
154-000-53-5-40-25	Raffle Supplies & Expenses	640	625	625	600	625	0	0.00
154-000-53-5-40-30	Bingo Supplies & Expenses	577	442	465	1,049	465	0	0.00
154-000-53-5-51-50	Insurance Expense	777	1,000	1,000	922	1,000	0	0.00
TOTAL APPROPRIATIONS		31,195	30,047	32,090	32,257	35,167	3,077	9.59
NET OF REVENUES/APPROPRIATIONS - FUND 154		734	(2,706)	(2,090)	4,462	533	2,623	(125.50)
BEGINNING FUND BALANCE		32,086	32,821	30,115	30,115	34,577	4,462	14.82
ENDING FUND BALANCE		32,820	30,115	28,025	34,577	35,110	7,085	25.28

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For the Fiscal Year Beginning January 1, 2018

Village Community Center Fund

PROGRAM MANAGER: Park and Recreation Director

PROGRAM DESCRIPTION:

The Village of Brown Deer's Community Center Fund provides for maintenance and operation of the Lois and Tom Dolan Community Center. The cost for cleaning, maintaining facility and equipment are included within this Fund. The Village offers citizen's the opportunity to rent space for special events in the Gathering Hall portion of the facility.

SERVICES PROVIDED:

-  Brown Deer Senior Citizens Club
-  Milwaukee County Senior Meal Program
-  Election Polling Site
-  Youth and Adult Recreation Programs
-  Community and Civic Meetings
-  Rental Space for Community Members

STAFFING:

Position (FTE)	2014		2016
	Actual	2015 Actual	Budget
Park & Recreation Director			
Recreation Supervisor			
Part-Time Building Super.			

DEPARTMENT ACTIVITY MEASURES:

Activity	2014	2015	2016	2017	2018 Est.
	Actual	Actual	Actual	Actual	Budget
Open Days	297	332	340	345	330
Rentals	92	113	109	94	102

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

Village Community Center Fund

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2015 Act.	2016 Est.	2017 Budget			
Efficient Municipal Gov't	Cost per day open	\$ 54.62	\$ 58.42	\$ 67.13			
Cost per capita	Operating costs	\$ 1.50	\$ 1.65	\$ 1.85			

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Continue to work with Milwaukee County and provide the meal program that operates Monday – Friday
- ✚ Continued Support and oversight of the Brown Deer Senior Citizens Club and Activities held in the Center
- ✚ Support the quality of life for Brown Deer residents by providing an affordable space from them to rent.
- ✚ Support the quality of life for Brown Deer residents by providing quality affordable programs for youth and adults.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Continue to work with Milwaukee County providing the meal program that operates Monday – Friday
- ✚ Continued Support and oversight of the Brown Deer Senior Citizens Club and Activities held in the Center
- ✚ Support the quality of life for Brown Deer residents by providing an affordable space from them to rent.
- ✚ Support the quality of life for Brown Deer residents by providing quality affordable programs for youth and adults.

BUDGET SUMMARY:

- ✚ 2017 Budget is projecting an addition \$10,656.29 to the Community Center Fund Balance. 2018 Budget requests no tax levy support to operate the Community Center. Currently revenue for the facility is generated by Community Development Block Grant Funds and Gathering Hall rentals. In 2018, we are estimating that fund balance will increase by \$6,899.00.

VILLAGE OF BROWN DEER
COMMUNITY CENTER FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
155-000-35-4-70-20	CDBG-Senior Center	4,371	0	7,319	10,644	12,000	4,681	63.96
155-000-67-4-20-40	Facility Rental Fees	12,706	18,880	15,500	27,918	20,000	4,500	29.03
155-000-67-4-20-50	Other Charges	0	0	0	30	0	0	0.00
TOTAL ESTIMATED REVENUES		17,077	18,880	22,819	38,592	32,000	9,181	40.23
APPROPRIATIONS								
155-546-53-5-11-25	Salaries & Wages	0	0	0	2,731	2,803	2,803	0.00
155-546-53-5-15-15	FICA	0	0	0	209	215	215	0.00
155-546-53-5-39-70	Program Supplies & Expenses	11,388	12,247	12,000	12,961	10,652	(1,348)	(11.23)
155-547-53-5-11-25	Salaries & Wages	1,875	2,501	2,000	3,409	3,187	1,187	59.35
155-547-53-5-15-15	FICA	143	191	153	261	244	91	59.48
155-547-53-5-39-70	Program Supplies & Expenses	4,322	5,194	6,000	5,217	6,000	0	0.00
155-547-53-5-39-75	Miscellaneous Supplies & Expen	173	1,390	2,000	1,304	2,000	0	0.00
TOTAL APPROPRIATIONS		17,901	21,523	22,153	26,092	25,101	2,948	13.31
NET OF REVENUES/APPROPRIATIONS - FUND 155		(824)	(2,643)	666	12,500	6,899	6,233	935.89
BEGINNING FUND BALANCE		0	(826)	(3,469)	(3,469)	9,031	12,500	(360.33)
ENDING FUND BALANCE		(824)	(3,469)	(2,803)	9,031	15,930	18,733	(668.32)

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

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
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
180-000-81-4-00-10	INVESTMENT INTEREST	0	(92)	0	396	0	0	0.00
TOTAL ESTIMATED REVENUES		0	(92)	0	396	0	0	0.00
APPROPRIATIONS								
180-000-51-5-39-11	Donation Expense Library	3,526	4,016	3,000	3,457	3,000	0	0.00
180-000-52-5-39-10	Donation Expense Park & Rec	1,495	0	3,000	1,167	3,000	0	0.00
TOTAL APPROPRIATIONS		5,021	4,016	6,000	4,624	6,000	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 180		(5,021)	(4,108)	(6,000)	(4,228)	(6,000)	0	0.00
BEGINNING FUND BALANCE		95,378	90,357	86,249	86,249	82,021	(4,228)	(4.90)
ENDING FUND BALANCE		90,357	86,249	80,249	82,021	76,021	(4,228)	(5.27)

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

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 2017:

- ✚ Connected local farmers with consumers
- ✚ Fostered community development by bringing in a broader variety of vendors
- ✚ Serve as a small business incubator for local farms, artisans & food producers
- ✚ Increased volunteerism throughout the farmers Market activities
- ✚ Continued membership of the MKE Farmers Market Connection to gain idea for the betterment of the market
- ✚ Hired two summer interns and implement EBT Machine creating the ability for over 50 transactions made by individuals receiving state aid and providing farmers with over \$600 that would otherwise not have been spent on local produce.
- ✚ Utilized a Hmong interpreter to decrease communication issues between vendors and staff.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 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
- ✚ To educate and bring awareness to residents by including vendors on clean energy, health & wellness, and local groups and activities

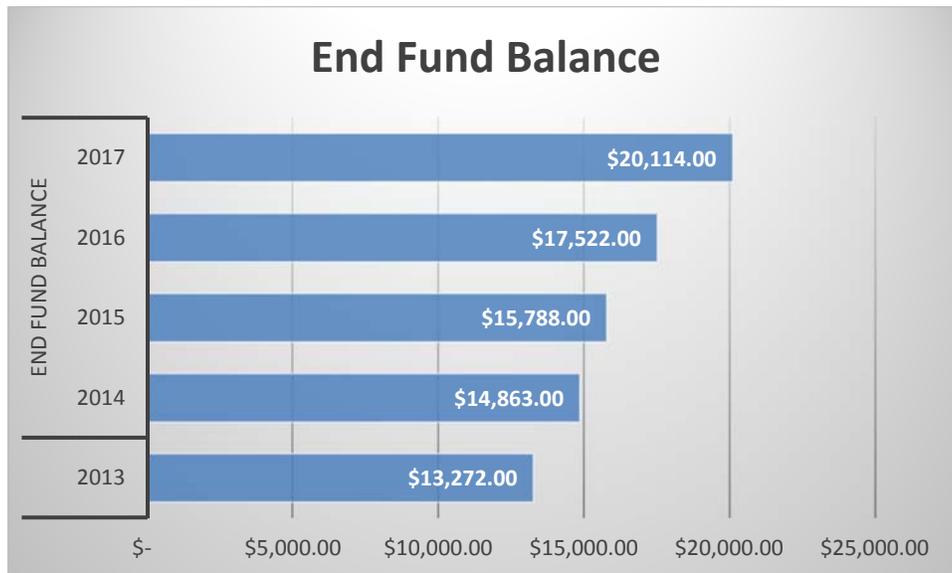
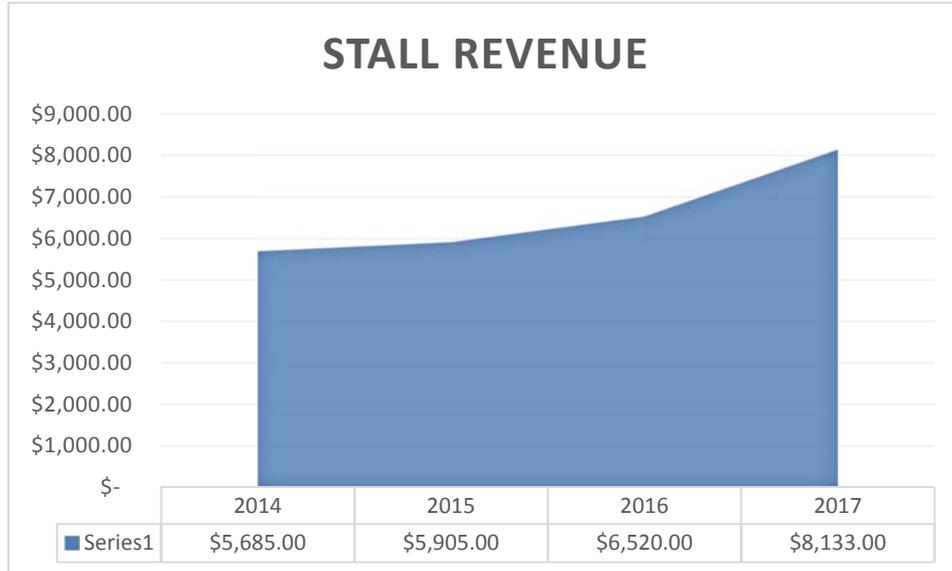
BUDGET SUMMARY:

- ✚ The revenue increased exponentially due to a surge of interest by vendors primarily due to the successful location change off Green Bay Road.
- ✚ Interns salary was included in this year's budget which increased expenditures \$1,000; however, due to cost savings in advertising the expenditures remain relatively the same.
- ✚ The end fund balance increased 15% from last year to bring the account up to \$20,114.

Village of Brown Deer 2018 Annual Budget

For the Fiscal Year Beginning January 1, 2018

Farmer's Market



VILLAGE OF BROWN DEER
FARMER'S MARKET FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
185-000-65-4-20-50	Stall Rental Fee	5,905	6,520	5,500	8,300	7,000	1,500	27.27
185-000-81-4-00-10	INVESTMENT INTEREST	0	(14)	0	97	0	0	0.00
185-000-85-4-10-10	Donation Revenue	0	600	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		5,905	7,106	5,500	8,397	7,000	1,500	27.27
APPROPRIATIONS								
185-000-41-5-11-25	PROGRAM SALARIES - FARMERS MARKET	0	0	900	986	900	0	0.00
185-000-41-5-15-15	FICA	0	0	69	75	69	0	0.00
185-000-41-5-30-10	Office Supplies, Equip & Exp	941	1,104	1,100	2,761	1,000	(100)	(9.09)
185-000-41-5-30-40	Advertising	3,168	3,327	2,500	3,506	2,000	(500)	(20.00)
185-000-41-5-39-70	Program Supplies & Expenses	843	942	500	519	1,000	500	100.00
TOTAL APPROPRIATIONS		4,952	5,373	5,069	7,847	4,969	(100)	(1.97)
NET OF REVENUES/APPROPRIATIONS - FUND 185		953	1,733	431	550	2,031	1,600	371.23
BEGINNING FUND BALANCE		14,835	15,789	17,521	17,521	18,071	550	3.14
ENDING FUND BALANCE		15,788	17,522	17,952	18,071	20,102	2,150	11.98

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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. Also, 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 2017:

- ✚ 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 2018:

- ✚ Maintain community awareness of community events.
- ✚ Provide creativity and new ideas to make each event a unique experience.
- ✚ Find new revenue sources for the event
- ✚ Continue to find new sources of advertising at relatively low costs
- ✚ Create a theme each year to make it a little more interesting

BUDGET SUMMARY:

- ✚ Costs were covered by donations; however, there was less participation from the Deerwood Drive businesses and more from the Brown Deer Foundation and the Tourism Commission.
- ✚ Band costs were increased from last year to increase the variety & quality of entertainment.
- ✚ Pony rides were included at the Eat & Greet which increased expenses.
- ✚ Spent more on advertising including radio advertising.
- ✚ Took over cost from DWP regarding the port-o-lets.

VILLAGE OF BROWN DEER
SPECIAL EVENTS FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
186-000-65-4-20-50	Stall Rental Fee	495	520	500	245	250	(250)	(50.00)
186-000-81-4-00-10	INVESTMENT INTEREST	0	4	0	2	0	0	0.00
186-000-82-4-00-50	Miscellaneous Revenue	0	16	0	5,194	0	0	0.00
186-000-85-4-10-10	Donations - Vibes	5,850	5,075	6,000	4,400	5,500	(500)	(8.33)
186-000-85-4-20-10	Donations - Eat & Greet	3,600	4,970	5,000	4,900	6,000	1,000	20.00
TOTAL ESTIMATED REVENUES		9,945	10,585	11,500	14,741	11,750	250	2.17
APPROPRIATIONS								
186-000-53-5-20-40	Printing Services - Vibes	813	268	400	283	400	0	0.00
186-000-53-5-30-40	Advertising - Vibes	110	628	600	175	600	0	0.00
186-000-53-5-39-70	Program Supplies & Expenses - Vibes	500	521	500	216	0	(500)	(100.00)
186-000-53-5-40-20	Entertainment - Vibes	5,821	5,000	5,900	5,050	5,500	(400)	(6.78)
186-000-54-5-30-40	Advertising - Eat & Greet	165	713	1,000	1,239	1,000	0	0.00
186-000-54-5-39-70	Program Supplies & Expenses - Eat & Gree	1,786	2,737	2,500	3,321	2,500	0	0.00
186-000-54-5-40-20	Entertainment - Eat & Greet	550	1,660	1,500	3,661	1,500	0	0.00
TOTAL APPROPRIATIONS		9,745	11,527	12,400	13,945	11,500	(900)	(7.26)
NET OF REVENUES/APPROPRIATIONS - FUND 186		200	(942)	(900)	796	250	1,150	(127.78)
BEGINNING FUND BALANCE		2,485	2,684	1,742	1,742	2,538	796	45.69
ENDING FUND BALANCE		2,685	1,742	842	2,538	2,788	1,946	231.12

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
187-000-81-4-00-10	INVESTMENT INTEREST	0	(308)	0	213	0	0	0.00
187-210-21-4-62-10	PUBLIC SAFETY	73,333	110,000	110,000	110,000	110,000	0	0.00
TOTAL ESTIMATED REVENUES		73,333	109,692	110,000	110,213	110,000	0	0.00
APPROPRIATIONS								
187-210-21-5-10-10	Salaries/Wages	73,333	73,460	74,736	74,736	75,864	1,128	1.51
187-210-21-5-15-10	WI Retirement	0	6,905	7,922	7,922	8,292	370	4.67
187-210-21-5-15-15	FICA	0	5,620	5,717	5,717	5,804	87	1.52
187-210-21-5-15-20	Group Insurance	0	18,821	19,721	19,721	20,040	319	1.62
187-210-21-5-26-75	Administration Services	0	5,194	1,904	1,904	0	(1,904)	(100.00)
TOTAL APPROPRIATIONS		73,333	110,000	110,000	110,000	110,000	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 187		0	(308)	0	213	0	0	0.00
BEGINNING FUND BALANCE		0	0	(308)	(308)	(95)	213	(69.16)
ENDING FUND BALANCE		0	(308)	(308)	(95)	(95)	213	(69.16)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

North Shore Municipal Court – Brown Deer

PROGRAM MANAGER: Treasurer/Comptroller

PROGRAM DESCRIPTION:

The Village Board has determined that it is in the public interest to account for Municipal Court revenue to specifically employ such revenue for the conduct and operation of the Municipal Court.

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.

PROGRAM MANAGER: Treasurer/Comptroller

PROGRAM DESCRIPTION:

The Village Board has determined that it is in the public interest to account for Municipal Court revenue to specifically employ such revenue for the conduct and operation of the Municipal Court.

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.

STAFFING:

Position (FTE)	2014	2015	2016	2017 Est	2018
	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	0.40	0.50	0.50	0.50	0.50
Total	<u>2.40</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

DEPARTMENT ACTIVITY MEASURES:

Activity	2014 Actual	2015 Actual	2016	Est.	2018
			Actual	Actual	Budget
New Cases	3,669	3,119	4,143	4898	4000
Dispositions Entered	3,663	3,171	4,239	4818	3500
Warrants	25	36	10	1	10
Commitments	173	2,239	958	1144	1000
Driver's License Suspensions	750	3,059	1,937	3002	1500

PERFORMANCE MEASURES:

Objective	Efficiency Measure	2012	2013	2014**	2015**	2016
Efficient Municipal Gov't	Cost per Case	\$ 20.99	\$ 25.30	\$ 42.41	\$ 37.48	\$ 37.48
Cost per capita	Operating costs	\$ 7.30	\$ 7.67	\$ 11.01	\$ 12.48	\$ 12.48

** Increase in 2014-2016 due to two full time court clerks working on back log cases.

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ 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 2018:

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

BUDGET SUMMARY:

- ✚ Budget remain same as in 2017.

VILLAGE OF BROWN DEER
MUNICIPAL COURT
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
188-000-51-4-00-10	COURT FINES & PENALTIES	0	0	250,000	472,765	450,000	200,000	80.00
TOTAL ESTIMATED REVENUES		0	0	250,000	472,765	450,000	200,000	80.00
APPROPRIATIONS								
188-120-12-5-10-10	Salaries/Wages	0	0	105,464	83,114	134,327	28,863	27.37
188-120-12-5-14-00	Overtime	0	0	1,500	1,602	1,500	0	0.00
188-120-12-5-15-10	WI Retirement	0	0	2,959	2,914	4,696	1,737	58.70
188-120-12-5-15-15	FICA	0	0	8,183	6,359	10,276	2,093	25.58
188-120-12-5-15-20	Group Insurance	0	0	20,251	11,484	17,437	(2,814)	(13.90)
188-120-12-5-20-20	Professional Services	0	0	0	8,364	12,000	12,000	0.00
188-120-12-5-26-25	Commitment Services	0	0	24,000	36,301	24,000	0	0.00
188-120-12-5-26-75	Administration Services	0	0	0	69,218	0	0	0.00
188-120-12-5-30-10	Office Supplies, Equip & Exp	0	0	1,000	1,613	1,000	0	0.00
188-120-12-5-30-30	Service Fees	0	0	5,000	7,940	5,616	616	12.32
188-120-12-5-39-15	Witness Fees	0	0	0	174	0	0	0.00
188-120-12-5-45-10	Professional Memberships	0	0	100	40	40	(60)	(60.00)
188-120-12-5-45-30	Professional Training	0	0	500	1,215	500	0	0.00
188-120-12-5-80-10	New/Replace Equipment	0	0	0	1,846	0	0	0.00
TOTAL APPROPRIATIONS		0	0	168,957	232,184	211,392	42,435	25.12
NET OF REVENUES/APPROPRIATIONS - FUND 188		0	0	81,043	240,581	238,608	157,565	194.42
BEGINNING FUND BALANCE		0	0	0	0	240,581	240,581	0.00
ENDING FUND BALANCE		0	0	81,043	240,581	479,189	398,146	491.28

PROGRAM MANAGER: Treasurer/Comptroller

PROGRAM DESCRIPTION:

Starting in 2017, every municipality that imposes room tax must forward to a tourism entity or commission, any room tax revenue exceeding the amount the municipality may retain. This room tax revenue must be spent on tourism promotion and tourism development. It cannot be spent directly by the municipality.

VILLAGE OF BROWN DEER
 TOURISUM COMMISSION
 2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
189-000-12-4-00-10	HOTEL TAX	0	0	0	79,239	0	0	0.00
TOTAL ESTIMATED REVENUES		0	0	0	79,239	0	0	0.00
APPROPRIATIONS								
189-000-41-5-39-70	Program Supplies & Expenses	0	0	0	10,000	0	0	0.00
TOTAL APPROPRIATIONS		0	0	0	10,000	0	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 189		0	0	0	69,239	0	0	0.00
BEGINNING FUND BALANCE		0	0	0	0	69,239	69,239	0.00
ENDING FUND BALANCE		0	0	0	69,239	69,239	69,239	0.00

DEBT
SERVICE
FUND

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018
- ✚ List of Outstanding Debt: shows all long-term bonds, notes and loans of the Village. This schedule also shows the 2017 and 2018 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 Corporate Purpose Bonds – 2008

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

General Obligation Corporate Purpose Bonds – 2010

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

Taxable General Obligation Refunding Bonds – 2011

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

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 Promissory Notes – 2012

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

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Debt Service Fund

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.

General Obligation Promissory Notes – 2015

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

General Obligation Refunding Bonds – 2016

These bonds refunded the 60th Street reconstruction, Beaver Creek storm water bank restoration at Brown deer Road and 60th Street, storm water parking lot improvements.

Taxable General Obligation Refunding Bonds – 2016

These bonds refunded the TIF #2 Commerce Center

General Obligation Corporate Purpose Bonds – 2016

These bonds were used for street improvements, water system, sanitary sewer, and storm water improvements, construction to police facilities, and capital equipment.

Note Anticipation Notes – 2017

These notes are being used to build a new Public Works building and fund 2018 and 2019 capital projects.

VILLAGE OF BROWN DEER
DEBT SERVICE FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
210-000-11-4-00-10	General Property Taxes	815,842	868,347	846,558	846,558	778,760	(67,798)	(8.01)
210-000-81-4-00-10	Investment Interest	572	7,299	0	1,367	0	0	0.00
210-000-91-4-00-10	Bond Proceeds	0	205,000	0	0	0	0	0.00
210-000-91-4-00-60	Premium on debt issuance	0	84,856	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		816,414	1,165,502	846,558	847,925	778,760	(67,798)	(8.01)
APPROPRIATIONS								
210-000-81-5-06-20	Principal - 2006 GO Bonds	30,000	230,000	0	0	0	0	0.00
210-000-81-5-06-30	Principal - 2006 GO Prom Notes	180,000	185,000	0	0	0	0	0.00
210-000-81-5-10-10	Principal - 2010 GO Bonds	73,950	75,294	110,000	77,983	80,672	(29,328)	(26.66)
210-000-81-5-10-11	Principal - 2011 Taxable Refun	55,000	55,000	55,000	55,000	60,000	5,000	9.09
210-000-81-5-10-12	Principal - 2011 GO Corp Purp	80,000	80,000	115,000	80,000	80,000	(35,000)	(30.43)
210-000-81-5-10-13	Principal-2011 State Trust Fund Loan	70,723	73,015	0	0	0	0	0.00
210-000-81-5-10-14	Principal-2012 GO Refunding Bonds	99,448	103,868	0	0	0	0	0.00
210-000-81-5-10-15	Principal - 2012 State Trust Fund Loan	91,634	92,822	44,654	44,654	0	(44,654)	(100.00)
210-000-81-5-10-16	Principal - 2012 GO Corp Bonds	0	0	0	50,000	95,000	95,000	0.00
210-000-81-5-10-17	Principal - 2014 GO Bonds	0	0	135,000	135,000	135,000	0	0.00
210-000-81-5-10-18	PRINCIPAL - 2016 GO REFUNDNG BONDS	0	0	35,000	35,000	35,000	0	0.00
210-000-81-5-10-19	PRINCIPAL - 2016 GENERAL OBLIGATION BOND	0	0	160,000	160,000	125,000	(35,000)	(21.88)
210-000-82-5-00-10	Issuance Costs	0	20,188	0	4,553	0	0	0.00
210-000-82-5-06-20	Interest - 2006 GO Bonds	9,870	4,635	0	0	0	0	0.00
210-000-82-5-06-30	Interest - 2006 GO Prom Notes	10,450	3,515	0	0	0	0	0.00
210-000-82-5-10-10	Interest - 2010 GO Bonds	59,532	57,068	32,461	54,270	51,094	18,633	57.40

VILLAGE OF BROWN DEER
DEBT SERVICE FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET			ACTIVITY	BUDGET	CHANGE	CHANGE
210-000-82-5-10-11	Interest - 2011 Taxable Refund	17,385	15,735	14,085	14,085	12,120	(1,965)	(13.95)
210-000-82-5-10-12	Interest - 2011 GO Corp Purpos	13,378	11,622	25,818	9,829	7,986	(17,832)	(69.07)
210-000-82-5-10-13	Interest-2011 State Trust Fund Loan	4,672	2,380	0	0	0	0	0.00
210-000-82-5-10-14	Interest-2012 GO Refunding Bonds	3,072	1,039	12,819	0	0	(12,819)	(100.00)
210-000-82-5-10-15	Interest - 2012 State Trust Fund Loan	5,728	3,446	1,116	1,116	0	(1,116)	(100.00)
210-000-82-5-10-16	Interest - 2012 GO Corp Bonds	11,000	11,000	0	10,501	9,050	9,050	0.00
210-000-82-5-10-17	Interest - 2014 GO Bonds	48,186	54,728	49,913	49,912	45,863	(4,050)	(8.11)
210-000-82-5-10-18	INTEREST - 2016 GO REFUNDNG BONDS	0	0	3,500	4,537	2,975	(525)	(15.00)
210-000-82-5-10-19	INTEREST - 2016 GENERAL OBLIGATION BOND	0	0	52,192	55,512	39,000	(13,192)	(25.28)
TOTAL APPROPRIATIONS		864,028	1,080,355	846,558	841,952	778,760	(67,798)	(8.01)
NET OF REVENUES/APPROPRIATIONS - FUND 210		(47,614)	85,147	0	5,973	0	0	0.00
BEGINNING FUND BALANCE		59,182	11,568	96,715	96,715	102,688	5,973	6.18
ENDING FUND BALANCE		11,568	96,715	96,715	102,688	102,688	5,973	6.18

Village of Brown Deer
List of Outstanding Debt
12/31/2017

Name of Debt	Issue Date	Original Amount	Funding Source	2017 Payment		Balance 12/31/2017
				Principal	Interest	
GO Corporate Purpose Bonds		371,250	Water	7,508	25,900	197,092
GO Corporate Purpose Bonds		337,500	Sewer	9,259	70,000	176,741
GO Corporate Purpose Bonds		416,250	Storm	25,025	-	204,375
Total	4/3/2008	1,125,000	Total	41,792	95,900	578,208
GO Corporate Purpose Bonds		1,440,000	Tax Levy	155,157	280,000	976,943
GO Corporate Purpose Bonds		3,915,000	TIF #4	212,225	-	2,865,675
Total	4/5/2010	5,355,000	Total	367,382	280,000	3,842,618
GO Corp Refunding	5/9/2011	625,000	Tax Levy	80,000	11,622	295,000
GO Promissory Notes		610,000	Water	3,918	115,000	481,082
GO Promissory Notes		190,000	Sewer	28,118	-	121,882
GO Promissory Notes		630,000	Tax Levy	12,578	10,000	407,422
Total	12/12/2011	1,430,000	Total	44,614	125,000	1,010,386
GO Promissory Notes		510,000	Water	5,591	35,000	424,409
GO Promissory Notes		305,000	Sewer	26,009	-	228,991
GO Promissory Notes		550,000	Tax Levy	9,418	15,000	540,583
Total	11/26/2012	1,365,000	Total	41,018	50,000	1,193,983
GO Corp Bonds		300,000	Water	45,319	5,000	224,681
GO Corp Bonds		1,950,000	Storm	2,938	-	1,722,063
GO Corp Bonds		125,000	Sewer	51,938	130,000	63,063
GO Corp Bonds		2,025,000	Levy	107,319	-	1,917,681
Total	10/27/2014	4,400,000	Total	207,513	135,000	3,927,487
Tax Incremental Financing District Debt:						
GO Refunding Bonds		1,270,000	TIF #2	66,898	60,000	1,048,103
GO Refunding Bonds		3,035,000	TIF #3	20,673	145,000	2,789,328
GO Refunding Bonds		1,040,000	TIF #4	111,195	-	683,805
Total	11/26/2012	5,345,000	Total	198,765	205,000	4,521,235
Taxable GO Bonds	3/31/2015	1,410,000	TIF #2	-	264,706	1,225,000



Village of Brown Deer Existing Debt Service Payments

Calendar Year	TOTAL DEBT SERVICE REQUIREMENTS			OFFSETTING REVENUES						BABs SUBSIDY	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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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
2018 BUDGET**

Account Name	2015 Actual	2016 Actual	2017 Amended Budget	2017 Est. Actual	2018 Adopted Budget	\$ Change	% Change
Revenues							
Tax Levy	\$ 1,538,205	\$ 1,705,305	\$ 1,575,226	\$ 1,689,873	\$ 959,804	\$ (615,422)	-39%
Special Assessments	-	-	-	-	-	-	#DIV/0!
State & Federal Revenue	722,095	23,735	5,000	21,106	15,000	10,000	200%
Other Municipalities	24,584	-	-	25,209	-	-	#DIV/0!
Interest Income	10,000	(613)	1,000	694	1,000	-	0%
Other Revenue	1,941,803	627,654	-	206,020	-	-	#DIV/0!
Debt Proceeds	1,410,000	4,105,000	-	-	13,365,000	13,365,000	#DIV/0!
Transfers in	-	-	-	-	-	-	#DIV/0!
Total Revenues	\$ 5,646,687	\$ 6,461,081	\$ 1,581,226	\$ 1,942,902	\$ 14,340,804	\$ 12,759,578	807%
Expenditures							
General Gov't Capital	142,700	136,500	52,000	105,139	12,000	(40,000)	-77%
Public Safety Capital	281,497	424,882	384,222	354,779	356,333	(27,889)	-7%
Public Works Capital	568,831	1,339,374	1,040,000	2,010,431	10,845,000	9,805,000	943%
Spec. Rev. Funds Capital	351,774	25,732	6,720	-	-	(6,720)	-100%
Professional Services	48,968	85,070	48,960	83,960	49,449	489	1%
Administrative Charge	477,982	425,132	375,276	407,065	406,037	30,761	8%
TIF Projects	4,081,206	1,306,885	-	159,964	-	-	#DIV/0!
Misc. Expenditures	51,467	1,678,575	-	-	-	-	0%
Principal on long-term debt	965,305	1,604,708	1,190,000	1,179,405	1,237,017	47,017	4%
Interest on long-term debt	436,044	395,672	270,886	361,337	296,655	25,769	10%
Total Expenditures	\$7,405,774	\$7,422,530	\$3,368,064	\$4,662,080	\$13,202,491	\$9,834,427	292%
Revenues Over/(Under) Expenditures	\$ (1,759,087)	\$ (961,449)	\$ (1,786,838)	\$ (2,719,178)	\$ 1,138,313		
Beginning Fund Balance	\$1,337,048	(\$450,318)	(\$1,411,764)	(\$1,411,764)	(\$4,130,942)		
Ending Fund Balance	(\$422,039)	(\$1,411,767)	(\$3,198,602)	(\$4,130,942)	(\$2,992,629)		

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 Budget document includes the following:

- ✚ Capital Improvement Project Fund 2017 Budget
- ✚ 2017 and 2018 Budget Project Detail: lists each project budgeted for in 2017 and 2018 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 2018, 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018. 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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 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, 2018, the Village's total general obligation debt was at \$17,194,482. 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 2018 budget by necessity focuses on capital expenditures planned for 2018. 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 2018 PROJECTS:

- ✚ Village Hall – Floor tile replacement in Police Department, Carpet Replacement, Boiler Replacement, Surveillance System.
- ✚ Village Hall Computer Equipment – Information Technology Upgrades and Improvements: Wireless Network Village Hall / Police Department
- ✚ 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 2018 budget amount includes replacement of two marked squad cars and purchasing Body Worn Cameras.
- ✚ 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.
- ✚ Department of Public Works – Following equipment needs to be replacement: 5 YD Truck, (2) 3/4 Ton Patrol Trucks, Emerald Ash Borer (EAB) Treatment / replacement. Web Based GIS system.

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Capital Project Fund

- ✚ Street Rehabilitation Project: This is an annual, on-going project that the Village undertakes to maintain all Village streets in a usable condition. The Village plans to coordinate road maintenance efforts with those of the Water, Storm water and Sanitary Sewer Utilities.

- ✚ Street Rehabilitation – Bradley Road (West) – N 51st to N 66th Reconstruction: This proposal calls for the reconstruction of Bradley Road (West) from N 51st to N 66th. Re-paving program.

BUDGET SUMMARY:

- ✚ The 2018 tax levy for capital project will remain the same as in 2017: \$372,000.

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

Year	Capital Tax levy	Available Debt Service Levy	Interest on Reserves	Other Revenues	Total Revenues	Annualized Expenditures	Over/Short Funded with Reserves	Estimated Reserve Balance
2017	372,000	252,725	(908)	4,500	628,316	698,828	(70,512)	(45,415)
2018	372,000	261,423	(1,468)	4,500	636,455	712,805	(76,350)	(73,422)
2019	372,000	190,382	(3,494)	4,500	563,388	727,061	(163,673)	(174,694)
2020	372,000	200,667	(5,386)	4,500	571,782	741,602	(169,820)	(269,276)
2021	372,000	211,882	(5,386)	4,500	582,997	756,434	(173,437)	(442,713)
2022	372,000	312,623	(8,854)	4,500	680,269	771,563	(91,294)	(534,007)
2023	372,000	429,201	(10,680)	4,500	795,021	786,994	8,027	(525,980)
2024	372,000	441,615	(10,520)	4,500	807,595	802,734	4,861	(521,119)
2025	372,000	452,994	(10,422)	4,500	819,072	818,788	283	(520,836)
2026	372,000	501,382	(10,680)	4,500	867,202	835,164	32,038	(501,969)
2027	372,000	511,451	(10,680)	4,500	877,271	851,867	25,404	(508,603)

Notes:

- 1 Under this plan the Tax Levy for Capital Purchases would not increased by 3% annually beginning in 2014. 372,000
- 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
2015 - 2018

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Tax Levy Capital	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000	\$ 372,000
Available Debt Service Levy	6,040	16,580	252,725	261,423	190,382	200,667	211,882	312,623	-	-
Total Levy	378,040	388,580	624,725	633,423	562,382	572,667	583,882	684,623	372,000	372,000
Interest on reserves	13,429	6,154	(135)	(908)	(1,468)	(3,494)	(5,386)	(7,120)	4,500	782,472
Grants, donations and other	580,000	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	1,012,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Total Revenues	971,468	1,406,734	624,590	1,632,515	560,913	1,569,173	578,497	1,677,503	376,500	2,154,472
Expenditures										
Annual Requests	767,341	732,865	698,828	712,805	727,061	741,602	756,434	771,563	786,994	802,734
Bond Requests	775,000	845,000	167,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Expenditures	1,542,341	1,577,865	865,828	1,212,805	1,227,061	1,241,602	1,256,434	1,271,563	1,286,994	1,302,734
Change in fund balance	(570,873)	(171,131)	(241,238)	419,711	(666,147)	327,572	(677,937)	405,940	(910,494)	851,738
Fund balances beginning	900,354	329,482	158,351	(82,887)	336,823	(329,324)	(1,752)	(679,690)	(273,749)	(1,184,243)
Fund balances ending	\$ 329,482	\$ 158,351	\$ (82,887)	\$ 336,823	\$ (329,324)	\$ (1,752)	\$ (679,690)	\$ (273,749)	\$ (1,184,243)	\$ (332,505)

VILLAGE OF BROWN DEER
CAPITAL IMPROVEMENT FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
320-000-11-4-00-10	General Property Taxes	372,000	372,000	372,000	372,000	372,000	0	0.00
320-000-35-4-00-10	State Grant Revenue	236,126	0	0	0	0	0	0.00
320-000-73-4-20-40	Other Municipalities	24,584	0	0	25,209	0	0	0.00
320-000-81-4-00-10	Investment Interest	5,497	(817)	0	1,569	0	0	0.00
320-000-82-4-00-50	Miscellaneous Revenue	0	0	0	70	0	0	0.00
320-000-83-4-00-50	Equipment Sales	0	0	0	7,075	0	0	0.00
320-000-85-4-60-10	Donations - Beautification	600	200	0	100	0	0	0.00
320-000-85-4-60-20	Donations-Other	0	0	0	40	0	0	0.00
320-000-91-4-00-10	Proceeds Long-Term Debt	0	2,110,000	0	0	13,365,000	13,365,000	0.00
TOTAL ESTIMATED REVENUES		638,807	2,481,383	372,000	406,063	13,737,000	13,365,000	3,592.74
APPROPRIATIONS								
320-000-71-5-82-20	Building Imprvmts-Village Hall	79,016	78,212	40,000	33,592	0	(40,000)	(100.00)
320-000-71-5-82-35	DPW BUILDING	0	0	0	1,441,799	10,000,000	10,000,000	0.00
320-000-71-5-82-50	Village Hall - Computer Equip	63,684	47,308	12,000	9,627	12,000	0	0.00
320-000-71-5-82-60	Admin Services/Mgr Equip	0	10,980	0	61,920	0	0	0.00
320-000-72-5-81-20	Police Dept. Equipment	160,548	206,100	159,300	129,856	125,000	(34,300)	(21.53)
320-000-72-5-81-25	Fire Dept. Capital	104,790	200,020	203,270	203,271	205,796	2,526	1.24
320-000-72-5-82-25	Consolidated Dispatch	16,159	18,762	21,652	21,652	25,537	3,885	17.94
320-000-73-5-81-30	Public Works Equipment	98,361	267,023	200,000	175,549	255,000	55,000	27.50
320-000-73-5-82-20	Building Improvmts-DPW	0	11,369	0	0	0	0	0.00
320-000-73-5-82-30	Street Rehabilitation	443,841	1,034,482	820,000	353,469	570,000	(250,000)	(30.49)
320-000-76-5-81-10	Library Equipment	15,409	0	0	0	0	0	0.00
320-000-76-5-82-10	Building Improvements-Library	5,000	0	0	0	0	0	0.00
320-000-76-5-82-25	Park & Recreation Equip	0	11,378	0	0	0	0	0.00

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
320-000-76-5-82-55	Park Improvements	331,365	14,354	6,720	0	0	(6,720)	(100.00)
320-000-77-5-82-60	Beautification Projects	26,629	26,500	20,000	39,614	20,000	0	0.00
320-000-81-5-00-10	PRINCIPAL ON LONG-TERM DEBT	79,255	0	0	0	0	0	0.00
320-000-82-5-00-10	Issuance Costs	0	20,150	0	0	0	0	0.00
320-000-82-5-00-20	INTEREST ON LONG-TERM DEBT	14,639	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,438,696	1,946,638	1,482,942	2,470,349	11,213,333	9,730,391	656.15
NET OF REVENUES/APPROPRIATIONS - FUND 320		(799,889)	534,745	(1,110,942)	(2,064,286)	2,523,667	3,634,609	(327.16)
BEGINNING FUND BALANCE		1,166,993	309,122	815,588	815,588	(1,248,698)	(2,064,286)	(253.10)
FUND BALANCE ADJUSTMENTS		(57,982)	(28,279)	0	0	0	3,634,609	(327.16)
ENDING FUND BALANCE		309,122	815,588	(295,354)	(1,248,698)	1,274,969	1,570,323	(531.67)

Project Description	Project Number	2017 Total Project Cost	Actual Project Cost	GO Debt	Property Tax Levy	TIF FUNDS	Unfunded Requests
Available Funds				\$1,125,000	\$372,000		
Community Services							
Bradley Road (West) - N. 51st to N 68st		\$500,000	Delayed	\$500,000			
Re-Paving Program		\$300,000		\$300,000			
Cracksealing		\$20,000		\$20,000			
Boundary Signs		\$20,000		\$20,000			
Colliers Analysis		\$35,000	\$35,000			\$35,000	
Police Department							
Police Vehicles		\$98,000	\$63,092		\$98,000		
Police Protective Service Upgrade		\$61,300	\$60,195		\$61,300		
Fire Department							
Annual contribution for capital		\$203,270	\$203,270	\$203,270			
Dispatch Center							
Annual contribution for capital		\$21,652	\$21,652	\$21,652			
Manager's Office							
Computer replacement program		\$12,000	\$12,000		\$12,000		
Front Counter update		\$40,000	\$40,000	\$40,000			
Park and Recreation							
Pond Lockers, Benches and Loungers		\$6,720		\$6,720			
Public Works							
5 YD Truck Replacement		\$175,000	\$163,000		\$175,000		
Emerald Ash Borer Treatment		\$20,000	\$20,000		\$20,000		
Shop Tools & Equipment		\$5,000	\$5,000		\$5,000		
Total							
		\$1,517,942	\$623,209	\$1,111,642	\$371,300	\$35,000	
Balance							
				\$501,791	(\$739,642)		

Project Description	Project Number	2018 Project Requests	GO Debt	Property Tax Levy	Utilities Fund	Unfunded Requests
Available Funds			\$300,000	\$372,000		
Unspent Funds available			\$504,000	\$0		
Community Services						
Bradley Road (West) N. 51st to N. 66th	CS-18-01	\$250,000	\$250,000			
Crack sealing	CS-18-02	\$20,000	\$20,000			
Re-Paving Program	CS-18-03	\$300,000	\$300,000			
Web Based GIS		\$20,000				\$20,000
Police Department						
Police Vehicles	PD-18-01	\$115,000		\$115,000		
Body Armor & Small Equipment	PD-18-02	\$10,000		\$10,000		
Body Worn Cameras		\$32,000				\$32,000
Department Remodel		\$10,000				\$10,000
Surveillance System (Village Hall)		\$50,000				\$50,000
Fire Department						
Annual contribution for capital	FD-18-01	\$209,000	\$209,000			
Dispatch Center						
Annual contribution for capital	DC-18-01	\$25,000	\$25,000			
Manager's Office						
Wireless Network Village Hall / PD	MO-18-01			\$12,000		
Computer replacement program		\$12,000				\$12,000
Door Frame Replacement		\$5,300				\$5,300
Floor Tile Replacement in PD		\$6,000				\$6,000
Carpet Replacement (Village Hall)		\$40,000		\$40,000		
Boiler Replacement		\$60,000				\$60,000
Library						
Staff PCs and Peripherals		\$25,000		\$25,000		
Park and Recreation						
Wibit Obstacle		\$50,000				\$50,000
Community Center Painting Interior		\$5,000				\$5,000
Fairy Chasm Ball Diamond		\$5,000				\$5,000
Public Works						
5 YD Truck Replacement (No. 80)	DPW-18-01	\$175,000		\$70,000	\$105,000	
3/4 Ton Patrol Truck (Truck # 70)	DPW-18-02	\$40,000		\$40,000		
3/4 Ton Patrol Truck (Truck # 74)	DPW-18-03	\$40,000		\$40,000		
Shop Tools & Equipment		\$15,000				\$15,000
Beautification Projects		\$5,000				\$5,000
Emerald Ash Borer (EAB) Treatment	DPW-18-04	\$20,000		\$20,000		
Village Identification Signs (Street Name)		\$5,000				\$5,000
Total		\$1,549,300	\$804,000	\$372,000		\$280,300
Balance			\$0	\$0		

Village of Brown Deer 2018

Annual Budget

For the Fiscal Year Beginning January 1, 2018

TIF District #2

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

TID #2 initially came online in 1995. Since that time several TID related projects have taken place including; installation of decorative street lighting (updated in 2016), 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 entered into a development agreement with JFS, which called for a \$525,000 reimbursement for project costs.

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

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

In 2014, the second and final Phase of Bradley Crossing began. The project includes 4 residential buildings, a private community recreation space and a new public road and infrastructure. This phase added 54 new units in total that serve the public as well as supportive units for persons with disabilities. The project opened in the summer of 2015.

In early 2015 TID #2 boundaries were expanded to include three parcels of land along 47th Street south of Bradley Road including the former Algonquin School property. The parcels were actively marketed for redevelopment but in two years there was limited interest. The Village also acquired the former Lighthouse of Brown Deer at 7909-11 N. 47th to promote this redevelopment and help facilitate Lighthouse's growth in TID #3 (60th and Brown Deer road). With the lack of development interest the Village identified a buyer in late 2017 and sold the property for use once again as an assisted living facility.

**Village of Brown Deer
2018**

Annual Budget

For the Fiscal Year Beginning January 1, 2018

TIF District #2

BUDGET SUMMARY:

✚ The 2018 budget reflects a decrease in property tax due to the equalized value decreased.

VILLAGE OF BROWN DEER

TIF #2
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
350-000-11-4-00-10	General Property Taxes	867,452	928,975	568,785	568,785	363,232	(205,553)	(36.14)
350-000-34-4-00-30	Computer Exemptions	1,860	1,742	2,000	742	0	(2,000)	(100.00)
350-000-81-4-00-10	Investment Interest	4,776	92	1,000	(763)	1,000	0	0.00
350-000-82-4-00-10	Rent Income	0	63,600	0	0	0	0	0.00
350-000-82-4-00-50	TIF #2 Miscellaneous Revenue	7,000	0	0	198,735	0	0	0.00
350-000-91-4-00-00	Proceeds from Long-Term Debt	1,410,000	0	0	0	0	0	0.00
350-000-91-4-00-10	REFUNDING BONDS ISSUED	0	1,655,000	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		2,291,088	2,649,409	571,785	767,499	364,232	(207,553)	(36.30)
APPROPRIATIONS								
350-000-67-5-20-20	Professional Services	20,578	28,350	16,320	16,320	16,483	163	1.00
350-000-67-5-26-75	Administrative Expenses	123,314	108,781	106,029	116,665	114,398	8,369	7.89
350-000-67-5-82-50	TIF District Projects	1,058,885	724,147	0	33,849	0	0	0.00
350-000-81-5-00-10	Principal - 2000 Taxable Notes	400,000	600,000	675,000	632,388	695,000	20,000	2.96
350-000-81-5-00-15	PAYMENT TO ESCROW AGENT	0	1,628,987	0	0	0	0	0.00
350-000-82-5-00-10	Interest - 2000 Taxable Notes	154,429	147,719	80,360	123,309	64,726	(15,634)	(19.45)
350-000-83-5-00-10	Issuance Costs	51,710	26,013	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,808,916	3,263,997	877,709	922,531	890,607	12,898	1.47
NET OF REVENUES/APPROPRIATIONS - FUND 350		482,172	(614,588)	(305,924)	(155,032)	(526,375)	(220,451)	72.06
BEGINNING FUND BALANCE		330,330	812,504	197,917	197,917	42,885	(155,032)	(78.33)
ENDING FUND BALANCE		812,502	197,916	(108,007)	42,885	(483,490)	(375,483)	347.65

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 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 were completed, with no further construction in 2010, 2011, 2012, 2013 or 2014 due to weak housing market conditions.

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

In 2013 Walmart purchased the vacant former Lowe's Home Improvement store and gained approvals for a new retail store. The store was begun in late 2013 and opened in August of 2014.

Additionally, in 2014 the Beaver Creek Condo project was sold to New Perspectives Senior Living who received approval to build a 133-bed senior living and memory care apartment facility on the remaining undeveloped land of the halted condominium development. The plan included utilizing the 10 existing townhome condos as part of the senior development. The project began in 2015 and was completed by mid 2016.

The Village also purchased the former American TV property in March of 2015 for 2.6 million. Sale agreements with two entities (PAK Technologies and ALDI) totaling 2.65 million were approved in July 2015. PAK (calling their redevelopment "American Distribution") reopened the former retail building in Fall of 2015 and ALDI built a new store on the southeast corner of the site which opened in late 2016. Along with these two projects a regional Village owned stormwater management facility was created on a second outlot in the southwest corner of the site.

BUDGET SUMMARY:

- ✚ The 2018 budget shows General Property Taxes Revenue decrease due to the equalized value decreased.

VILLAGE OF BROWN DEER

TIF #3
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
353-000-11-4-00-10	General Property Taxes	227,762	352,071	634,441	634,441	224,572	(409,869)	(64.60)
353-000-34-4-00-30	Computer Exemptions	2,696	20,291	0	14,244	10,000	10,000	0.00
353-000-81-4-00-10	Investment Interest	(273)	112	0	(112)	0	0	0.00
353-000-82-4-00-50	Miscellaneous Income	1,934,203	563,854	0	0	0	0	0.00
353-000-91-4-00-00	Proceeds from Long-Term Debt	0	340,000	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		2,164,388	1,276,328	634,441	648,573	234,572	(399,869)	(63.03)
APPROPRIATIONS								
353-000-67-5-20-20	Professional Services	26,160	28,370	16,320	33,820	16,483	163	1.00
353-000-67-5-26-75	Administrative Expenses	160,571	99,676	97,328	106,182	108,160	10,832	11.13
353-000-67-5-82-50	TIF District Projects	3,022,321	546,914	0	126,115	0	0	0.00
353-000-81-5-00-10	Principal on Long Term Debt	230,000	740,000	275,000	275,000	270,000	(5,000)	(1.82)
353-000-81-5-60-21	(GAIN)/LOSS ON INVESTMENT	(243)	0	0	0	0	0	0.00
353-000-82-5-00-10	Issuance Costs	0	3,425	0	0	0	0	0.00
353-000-82-5-00-20	INTEREST ON LONG TERM DEBT	83,298	72,123	72,333	71,309	65,210	(7,123)	(9.85)
TOTAL APPROPRIATIONS		3,522,107	1,490,508	460,981	612,426	459,853	(1,128)	(0.24)
NET OF REVENUES/APPROPRIATIONS - FUND 353		(1,357,719)	(214,180)	173,460	36,147	(225,281)	(398,741)	(229.87)
BEGINNING FUND BALANCE		1,365,084	7,365	(206,814)	(206,814)	(170,667)	36,147	(17.48)
ENDING FUND BALANCE		7,365	(206,815)	(33,354)	(170,667)	(395,948)	(362,594)	1,087.11

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

TIF District #4

PROGRAM MANAGER: Various

PROGRAM DESCRIPTION:

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

In 2008 the Deerwood office building project and the new home for an architectural and an interior design firm obtained final occupancy. Located on a previously vacant parcel at 8655 North Deerwood Drive, the 18,344-square foot building will carry a new property value of \$3,800,000. A \$760,000 tax incremental financing package helped make this project a reality.

In 2012, the Village completed the engineering for the Original Village Streetscape improvement project; however, construction was delayed due to resident opposition and right of way challenges. Ultimately in 2013 the project to reconstruct North Deerwood Drive, River Lane, Ruth Place and North 43rd Street was begun and finished. The reconstruction included renovation to pavement, redesign of parking areas, pedestrian access improvements and storm water management. New landscape, lighting and signage were all added to the project area and all property acquisitions were completed. In addition, the Village acquired the former auto repair garage at 8749 N. Deerwood Drive and sold the property to Modus Design who renovated the space for the headquarters of their marketing and design firm.

In 2016 the Village purchased the former Bella landscape business at 8655 N. 43rd Street and subsequent sold it to CJB LLC. for renovation as an office and personal training studio. Solful Fitness now occupied 50% of the space. Future projects within TID #4 may include the redevelopment of the vacant Shoreland Church property and the relocation and redevelopment of the Brown Deer Public works yard.

BUDGET SUMMARY:

- ✚ The 2018 budget reflects a decrease property taxes due to equalized values is less then when the TIF was created.

VILLAGE OF BROWN DEER

TIF #4
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
354-000-11-4-00-10	General Property Taxes	70,991	52,259	0	114,647	0	0	0.00
354-000-34-4-00-30	Computer Exemptions	2,929	1,702	3,000	6,120	5,000	2,000	66.67
354-000-35-4-00-10	State Grants	478,484	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		552,404	53,961	3,000	120,767	5,000	2,000	66.67
APPROPRIATIONS								
354-000-67-5-20-20	Professional Services	2,230	28,350	16,320	33,820	16,483	163	1.00
354-000-67-5-26-75	Administrative Expenses	194,097	216,675	171,919	184,218	183,479	11,560	6.72
354-000-67-5-82-50	TIF District Projects	0	35,061	0	0	0	0	0.00
354-000-67-5-82-51	Original Village Project	0	763	0	0	0	0	0.00
354-000-81-5-00-10	Principal on Long Term Debt	256,050	264,708	240,000	272,017	272,017	32,017	13.34
354-000-82-5-00-10	Interest on Long Term Debt	183,678	175,830	118,193	166,719	166,719	48,526	41.06
TOTAL APPROPRIATIONS		636,055	721,387	546,432	656,774	638,698	92,266	16.89
NET OF REVENUES/APPROPRIATIONS - FUND 354		(83,651)	(667,426)	(543,432)	(536,007)	(633,698)	(90,266)	16.61
BEGINNING FUND BALANCE		(1,467,378)	(1,551,029)	(2,218,455)	(2,218,455)	(2,754,462)	(536,007)	24.16
ENDING FUND BALANCE		(1,551,029)	(2,218,455)	(2,761,887)	(2,754,462)	(3,388,160)	(626,273)	22.68

PROPRIETARY FUNDS

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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
2018 Budget**

Account Name	2015 Actual	2016 Actual	2017 Budget	2017 Est. Actual	2018 Adopted Budget
Revenues					
User Fees	\$ 4,086,646	\$ 4,332,241	\$ 4,070,808	\$ 3,999,974	\$ 4,114,108
Special Assessment Revenue	11,566	-	-	-	-
Permits	1,680	1,364	1,500	1,745	1,500
Miscellaneous Revenue	170,816	406,054	164,000	185,737	194,000
Interest Income	41,364	6,146	31,000	41,912	26,000
Late Penalties	51,616	51,783	21,000	36,554	25,000
Contributed Capital	112,482	-	853,500	-	-
Gain/Loss on Disposal of Assets	45,301	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-
Ammortization of Debt Premium	9,543	5,726	-	641	-
Total Revenues	<u>\$ 4,531,014</u>	<u>\$ 4,803,314</u>	<u>\$ 5,141,808</u>	<u>\$ 4,266,563</u>	<u>\$ 4,360,608</u>
Expenditures					
Salaries & Wages	207,779	255,707	349,529	362,820	363,454
Uniform Allowance	351	178	350	358	400
Overtime	115	115	1,500	137	500
WI Retirement	18,339	18,339	18,934	25,379	19,588
FICA	23,482	23,482	22,292	31,630	22,036
Group Insurance	82,636	82,636	87,446	111,168	100,273
Worker Comp	15,389	15,389	10,100	18,986	-
Professional Services	28,170	76,466	108,260	90,381	128,400
Natural Gas/Electric Service	3,103	2,926	5,100	2,393	5,100
Water/Sewer-Mun Complex	1,206	1,589	1,400	1,261	1,400
Various User Charges	1,421,193	1,498,521	1,408,000	1,436,887	1,501,000
Admin Charges	430,189	142,026	476,571	441,115	498,781
Equipment Rental	11,081	-	12,280	8,071	12,280
Office Supplies	10,917	9,031	11,550	8,475	11,550
Tools & Supplies	3,529	3,325	3,000	6,988	3,000
Fuel, Oil & Lubricants	6,863	5,268	7,200	5,331	7,200
Safety Equipment	425	469	1,750	86	1,750
Vehicle Repair/Maint Supplies	660	1,249	3,200	2,303	3,200
Equip Repair/Maint Supplies	160,738	83,662	141,400	74,853	129,400
Meter Expenditures	203,811	168,044	207,500	206,072	213,000
Operations Material	75,179	59,163	95,000	63,643	100,000
Memberships	1,040	596	1,150	644	1,550
Periodicals	481	-	650	-	150
Training	-	1,144	2,500	1,716	3,500
Computer Rental	-	-	-	-	-
Misc. Expense	27,175	19,935	32,200	29,000	28,500
System Depreciation	411,637	391,106	389,000	93,618	439,000
Equipment Depreciation	56,141	84,926	32,000	-	40,000
Interest expense	147,206	214,626	77,500	179,144	77,500
Amortization of issue costs	23,939	-	1,200	13,219	-
Pilot Transfer Out	-	305,569	-	-	-
Capital Improvement - Non-Capitalized	-	104,686	10,000	8,336	10,000
Inflow/Infiltration Control - Non-Capitaliz	173,931	232,501	350,000	307,575	350,000
Other Expenses	-	1,709,874	-	129,583	-
Total Expenditures	<u>3,546,705</u>	<u>5,512,548</u>	<u>3,868,562</u>	<u>3,661,172</u>	<u>4,072,512</u>
Revenues Over/(Under) Expenditures	\$ 984,309	\$ (709,234)	\$ 1,273,246	\$ 605,391	\$ 288,096
Beginning Fund Balance	14,094,023	15,078,332	14,369,098	15,642,344	16,247,735
Ending Fund Balance	15,078,332	14,369,098	15,642,344	16,247,735	16,535,831

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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, 3,722 service laterals, 679 fire hydrants, 915 main valves, a 2 MG standpipe, 3,750 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)	2014 Actual	2015 Actual	2016 Actual	2017 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
Total	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Water Utility Funds

DEPARTMENT ACTIVITY MEASURES:

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Est. Budget
Million Gallons sold	435	419	430	425	435
Million Gallons purchased	475	448	467	455	460
Customers billed	3,695	3,738	3,735	3,750	3750
Main replaced (ft)	2,400	3,390	3,156	2,500	3,200
Meters replaced	350	82	357	250	350
Valves operated	251	421	440	400	400
Hydrants operated	275	676	239	250	679

PERFORMANCE MEASURES:

Efficiency Measure	2014	2015	2016	2017 Est	2018 Est
Cost per Customer Billed	\$ 420.08	\$ 407.33	\$ 416.20	\$ 432.54	\$ 418.00
Cost per Foot of Main Replaced	\$ 81.04	\$ 122.29	\$ 109.86	\$ 106.12	\$ 180.00
Operating costs/ Capita	\$ 128.28	\$ 125.81	\$ 129.70	\$ 134.75	\$ 137.49

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ Filed for PSC rate increase to incorporate Milwaukee rate increase and keep utility moving forward on water main replacement program
- ✚ Replaced 2,500 feet of deteriorating cast iron water main with PVC pipe on N. 51st St.
- ✚ Replaced over 400 meters and reading units that reached their 20-year lifecycle.
- ✚ Operated main line valves with valve turning machine
- ✚ Completed Big Flush – uni-directional flushing program of the distribution system
- ✚ Updated GIS mapping and records
- ✚ Successfully located water facilities for over 1500 Diggers Hotline requests
- ✚ Replaced 4 hydrants and rebuilt 2 main line valve

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Water Utility Funds

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ Water main replacement
 - Relay approximately 2,500 feet of 12-inch water main in Teutonia Ave. This section is one of the Utility's top *Hot Spot* locations in the distribution system
- ✚ Replace 3 fire hydrants and 2 main line valves
- ✚ Continue replacing approximately 400 water meters that will reach 20-year replacement
- ✚ Perform the System Flush of all the hydrants throughout the Village
- ✚ Continue to reduce un-accounted for water
- ✚ Continue to focus on improving customer service and delivering high quality water

BUDGET SUMMARY:

- ✚ We have proposed replacing the Utility's existing dump truck with a new dump truck to be used for water main break repairs and can be shared with DPW staff during non-water main break events
- ✚ We are anticipating a full rate case to be filed by Milwaukee Water Works in early 2018. The Wholesale Customer Group is currently working with MWW on a trial cost of service study that both sides can agree upon prior to MWW filing for a rate increase.

VILLAGE OF BROWN DEER
WATER UTILITY
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET		BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
600-000-64-4-50-10	Metered Sales-Residential	584,954	727,423	675,000	584,079	680,000	5,000	0.74
600-000-64-4-50-11	Metered Sales-Commercial	253,717	255,959	215,000	209,502	235,000	20,000	9.30
600-000-64-4-50-12	Metered Sales-Bulk	3,130	10,211	3,200	7,320	3,500	300	9.38
600-000-64-4-50-13	Metered Sales-Industrial	105,945	103,612	95,000	90,347	98,000	3,000	3.16
600-000-64-4-50-14	Multi-Family Residential Customers	271,557	295,536	275,000	250,600	275,000	0	0.00
600-000-64-4-50-20	Private Fire Protection	54,721	54,945	50,000	44,644	55,000	5,000	10.00
600-000-64-4-50-30	Public Fire Protection	290,466	288,858	270,000	236,780	280,000	10,000	3.70
600-000-64-4-50-40	Sales to Public Authorities	29,930	32,805	26,000	20,632	28,000	2,000	7.69
600-000-81-4-00-10	Interest & Dividend Income	16,100	(2,970)	5,000	7,830	0	(5,000)	(100.00)
600-000-81-4-00-30	Forfeited Discounts/Penalties	44,321	45,524	16,000	23,705	20,000	4,000	25.00
600-000-82-4-00-10	Rent Income	128,845	133,454	132,000	104,675	130,000	(2,000)	(1.52)
600-000-82-4-00-50	Miscellaneous Service Revenue	7,216	3,005	1,000	3,793	1,000	0	0.00
600-000-82-4-00-55	Misc NonOperating Income	4,825	0	0	0	0	0	0.00
600-000-82-4-00-75	CONTRIBUTED CAPITAL	112,482	0	853,500	0	0	(853,500)	(100.00)
600-000-83-4-00-10	Amortization of Debt Premium	1,190	5,726	0	641	0	0	0.00
TOTAL ESTIMATED REVENUES		1,909,399	1,954,088	2,616,700	1,584,548	1,805,500	(811,200)	(31.00)
APPROPRIATIONS								
600-000-37-5-12-10	Sick Leave, Vacation & Holiday	68	254	0	11,976	0	0	0.00
600-000-37-5-12-20	Uniform Allowance	95	0	0	0	0	0	0.00
600-000-37-5-15-10	WI Retirement	249	906	0	863	0	0	0.00
600-000-37-5-15-15	FICA	716	995	0	913	0	0	0.00
600-000-37-5-15-20	Group Insurance	2,394	2,527	0	2,938	0	0	0.00
600-000-37-5-54-15	Amortization-Bond Discount	0	2,790	0	0	0	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
600-000-37-5-60-20	Interest-Debt to Village	50,728	46,151	0	57,158	0	0	0.00
600-000-37-5-90-30	Other Income Deductions-CIAC	101,010	75,984	0	50,448	0	0	0.00
600-000-82-5-00-10	Debt Discount Costs	0	7,030	0	0	0	0	0.00
600-000-87-5-15-10	WI Retirement	697	283	0	369	0	0	0.00
600-000-87-5-15-15	FICA	784	341	0	394	0	0	0.00
600-000-87-5-15-20	Group Insurance	2,315	1,141	0	1,276	0	0	0.00
600-611-37-5-15-10	WI Retirement	176	185	0	59,391	0	0	0.00
600-611-37-5-15-15	FICA	197	208	0	258	0	0	0.00
600-611-37-5-15-20	Group Insurance	619	713	0	954	0	0	0.00
600-611-37-5-22-50	Purchases of Water	698,472	731,765	700,000	679,029	730,000	30,000	4.29
600-611-37-5-35-60	Maint-Structures & Improvement	0	0	1,000	0	1,000	0	0.00
600-611-37-5-35-70	Maintenance-Supply Main	11,566	9,050	11,000	11,261	11,000	0	0.00
600-612-37-5-15-10	WI Retirement	22	18	0	4	0	0	0.00
600-612-37-5-15-15	FICA	31	26	0	4	0	0	0.00
600-612-37-5-15-20	Group Insurance	83	44	0	19	0	0	0.00
600-612-37-5-22-10	Power Purchased for Pumping	5,681	5,905	5,000	6,027	6,000	1,000	20.00
600-612-37-5-30-90	Miscellaneous Expense	(3,575)	0	500	181	500	0	0.00
600-612-37-5-35-60	Maint-Structures & Improvement	459	451	1,000	243	1,000	0	0.00
600-612-37-5-35-65	Maint-Pumping Equipment	0	5,433	4,000	940	4,000	0	0.00
600-613-37-5-15-10	WI Retirement	28	9	0	0	0	0	0.00
600-613-37-5-15-15	FICA	30	10	0	0	0	0	0.00
600-613-37-5-15-20	Group Insurance	95	28	0	0	0	0	0.00
600-613-37-5-36-11	Operation Supervision	744	2,415	1,500	1,981	2,000	500	33.33
600-613-37-5-36-15	Operations Labor	768	185	4,000	1,069	3,000	(1,000)	(25.00)
600-613-37-5-36-40	Chemicals	4,925	3,224	3,000	2,910	4,000	1,000	33.33
600-613-37-5-36-90	Miscellaneous Expense	547	1,738	1,000	3,339	1,000	0	0.00
600-614-37-5-15-10	WI Retirement	3,088	28,522	0	3,496	0	0	0.00
600-614-37-5-15-15	FICA	3,776	4,063	0	4,351	0	0	0.00
600-614-37-5-15-20	Group Insurance	10,675	12,537	0	13,448	0	0	0.00
600-614-37-5-30-90	Miscellaneous Expense	3,088	3,009	0	2,871	0	0	0.00
600-614-37-5-35-60	Maintenance-Structures & Imp	0	0	1,000	760	1,000	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
600-614-37-5-35-61	Maintenance-Reserv/Standpipe	705	794	1,000	2,950	1,000	0	0.00
600-614-37-5-35-62	Maintenance-Main	46,170	41,912	85,000	81,203	80,000	(5,000)	(5.88)
600-614-37-5-35-63	Maintenance-Services	21,254	11,866	12,000	18,831	12,000	0	0.00
600-614-37-5-35-64	Maintenance-Meters	409	2,254	2,000	6,827	2,000	0	0.00
600-614-37-5-35-66	Maintenance-Hydrants	26,631	32,103	12,000	28,618	15,000	3,000	25.00
600-614-37-5-35-67	Maintenance-Misc Plant	18,633	15,079	19,000	15,430	18,000	(1,000)	(5.26)
600-614-37-5-36-10	Operations Supervision	24,999	20,794	20,000	20,688	21,000	1,000	5.00
600-614-37-5-36-11	Maintenance Supervision	17,044	16,755	15,000	17,705	15,000	0	0.00
600-614-37-5-36-20	Meter Expense	4,146	10,576	12,000	9,590	12,000	0	0.00
600-614-37-5-36-25	Digger's Hotline Expense	15,564	18,190	16,000	18,778	20,000	4,000	25.00
600-614-37-5-36-61	Storage Facilities Expense	0	9,010	1,000	775	1,000	0	0.00
600-614-37-5-36-62	Trans & Dist Line Expense	49,483	37,867	46,000	43,887	46,000	0	0.00
600-614-84-5-15-10	WI Retirement	132	253	0	176	0	0	0.00
600-614-84-5-15-15	FICA	145	305	0	191	0	0	0.00
600-614-84-5-15-20	Group Insurance	473	916	0	680	0	0	0.00
600-616-37-5-15-10	WI Retirement	1,566	1,637	0	1,676	0	0	0.00
600-616-37-5-15-15	FICA	1,664	1,803	0	1,775	0	0	0.00
600-616-37-5-15-20	Group Insurance	1,495	1,464	0	5,240	0	0	0.00
600-616-37-5-36-10	Supervision-Customer Accounts	4,305	4,289	4,500	6,020	4,500	0	0.00
600-616-37-5-36-20	Meter Reading Expense	6,768	7,868	7,000	10,138	6,000	(1,000)	(14.29)
600-616-37-5-36-30	Customer Records/Collect Exp	10,041	9,916	13,000	15,253	14,000	1,000	7.69
600-616-37-5-36-40	Uncollectible Accounts	512	2,769	3,000	103,769	3,000	0	0.00
600-616-37-5-36-50	Misc Customer Account Expense	2,855	2,864	4,000	3,230	4,000	0	0.00
600-620-37-5-10-10	Salaries/Wages	2,446	(1,221)	20,000	190	20,000	0	0.00
600-620-37-5-15-10	WI Retirement	(1,176)	(1,695)	0	(824)	26,000	26,000	0.00
600-620-37-5-15-15	FICA	691	619	0	632	0	0	0.00
600-620-37-5-15-20	Group Insurance	2,186	2,172	0	246	0	0	0.00
600-620-37-5-20-20	Professional Services	9,300	9,300	25,000	24,300	25,000	0	0.00
600-620-37-5-30-10	Office Supplies, Equip & Exp	8,384	8,475	11,000	7,378	11,000	0	0.00
600-620-37-5-30-90	Miscellaneous Expense	6,467	8,704	7,000	7,100	7,000	0	0.00
600-620-37-5-35-55	Maintenance-General Plant	430	0	1,000	102	1,000	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
				BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
600-620-37-5-36-75	Transportation Expense	8,456	4,909	10,000	6,768	8,000	(2,000)	(20.00)
600-620-37-5-39-60	Regulatory Commission Expense	2,090	5,110	7,000	3,974	7,000	0	0.00
600-620-37-5-51-10	Property Insurance	0	0	12,000	0	12,000	0	0.00
600-620-37-5-51-45	Injuries & Damages	(832)	(543)	10,000	(53)	10,000	0	0.00
600-620-37-5-53-20	Rent Expense	0	0	13,000	0	13,000	0	0.00
600-621-37-5-54-10	Depreciation Expense	110,203	139,582	145,000	86,898	145,000	0	0.00
600-623-37-5-36-80	Taxes	(11,864)	(13,238)	324,000	221,400	324,000	0	0.00
600-623-37-5-36-90	PILOT TRANSFER OUT	305,569	305,623	0	0	0	0	0.00
600-625-37-5-54-10	Misc Amortization-CIAC	(53,713)	(53,713)	0	(40,284)	0	0	0.00
TOTAL APPROPRIATIONS		1,544,182	1,613,308	1,590,500	1,650,128	1,648,000	57,500	3.62
NET OF REVENUES/APPROPRIATIONS - FUND 600		365,217	340,780	1,026,200	(65,580)	157,500	(868,700)	(84.65)
BEGINNING FUND BALANCE		7,758,945	8,351,161	8,691,942	8,691,942	8,626,362	(65,580)	(0.75)
FUND BALANCE ADJUSTMENTS		227,004	0	0	0	0	(868,700)	(84.65)
ENDING FUND BALANCE		8,351,166	8,691,941	9,718,142	8,626,362	8,783,862	(934,280)	(9.61)

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 Storm Water Utility includes 17.03% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2018 Budget
Ditches Rehabed (L. Ft.)	5,000	9,000	6,000	9,978	8,100	10,000
Catch Basins Cleaned	120	120	120	120	120	120
Street Sweeping (tons)	70	100	22	37.64	100	100
Wet/Dry Basins inspected	26	28	30	30	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

PERFORMANCE MEASURES:

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Storm Water Utility

Objective	Efficiency Measure	2013	2014	2015	2016	2017	2018
Efficient Municipal Gov't	Cost per Foot of Ditch Replaced	\$ 88.76	\$ 87.19	\$ 125.00	\$ 97.39	\$ 114.84	\$ 102.52
Cost per capita	Operating costs	\$ 48.82	\$ 49.13	\$ 71.96	\$ 78.97	\$ 75.59	\$ 83.31

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ 2017 Ditching Projects:
 - W. Donges Lane (N. 67th Street to N. 60th Street)
 - W. Darnel Avenue (N. Grandview Drive to N. 60th Street)

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 2018 Ditching Projects:
 - W. Calumet Road (N. 51st Street to N. 43rd Street)
 - W. Cloverleaf Lane (N. 67th Street to N. 60th Street)
 - W. Churchill Drive (N. 51st Street to N. 47th Street)
- ✚ Beaver Creek Naturalization Project (from Village Park to N. Green Bay Road/STH 57)

BUDGET SUMMARY:

- ✚ The 2018 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 2017.

VILLAGE OF BROWN DEER
STORM WATER UTILITY
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	CHANGE	CHANGE
ESTIMATED REVENUES								
610-000-49-4-30-10	Fees & Permits	1,680	1,364	1,500	1,745	1,500	0	0.00
610-000-64-4-10-01	SPECIAL ASSESSMENTS REVENUE	11,566	0	0	0	0	0	0.00
610-000-64-4-10-10	Storm Water Charges	987,622	989,096	980,088	984,407	980,088	0	0.00
610-000-64-4-10-20	Culvert/Driveway Replacements	0	8,164	5,000	56,637	35,000	30,000	600.00
610-000-81-4-00-10	Interest Income	7,929	(895)	6,000	1,553	6,000	0	0.00
610-000-81-4-00-40	Late Penalties	7,295	6,259	5,000	12,849	5,000	0	0.00
610-000-82-4-00-50	Miscellaneous Revenue	0	148,651	0	0	0	0	0.00
610-000-82-4-00-60	Gain/Loss on Disposal of Assets	17,552	0	0	0	0	0	0.00
610-000-83-4-00-10	Amortization of Debt Premium	7,839	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,041,483	1,152,639	997,588	1,057,191	1,027,588	30,000	3.01
APPROPRIATIONS								
610-000-36-5-10-10	Salaries/Wages	127,366	219,145	191,985	206,407	203,355	11,370	5.92
610-000-36-5-11-10	Seasonal Hire	0	0	10,400	0	0	(10,400)	(100.00)
610-000-36-5-12-20	Uniform Allowance	0	200	200	200	0	(200)	(100.00)
610-000-36-5-14-00	Overtime	115	137	0	119	0	0	0.00
610-000-36-5-15-10	WI Retirement	8,247	45,045	13,055	13,850	13,626	571	4.37
610-000-36-5-15-15	FICA	9,563	15,901	14,687	14,757	15,557	870	5.92
610-000-36-5-15-20	Group Insurance	41,306	64,676	68,512	63,799	68,862	350	0.51
610-000-36-5-15-25	Worker Comp Insurance	6,135	8,186	0	0	0	0	0.00
610-000-36-5-20-20	Professional Services	1,266	20,953	15,000	2,511	15,000	0	0.00
610-000-36-5-20-45	NR216 Contract	23,099	23,101	20,000	23,193	20,000	0	0.00
610-000-36-5-22-10	Natural Gas/Electric Service	252	231	500	230	500	0	0.00
610-000-36-5-22-20	Water/Sewer-Mun Complex	0	0	200	0	200	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
610-000-36-5-23-20	Turf Maintenance	13,075	25,270	30,000	23,401	30,000	0	0.00
610-000-36-5-23-25	CCTV/Cleaning Services	0	0	2,000	0	2,000	0	0.00
610-000-36-5-26-10	Cleaning Service	290	360	500	458	500	0	0.00
610-000-36-5-26-75	Administration Services	67,975	62,803	67,975	56,527	67,975	0	0.00
610-000-36-5-29-30	Landfill fees	5,068	5,664	5,000	3,117	5,000	0	0.00
610-000-36-5-29-50	Equipment Rental	0	7,469	7,280	0	7,280	0	0.00
610-000-36-5-30-10	Office Supplies	27	0	250	0	250	0	0.00
610-000-36-5-33-10	Tools & Supplies	1,219	1,351	2,000	1,095	2,000	0	0.00
610-000-36-5-34-10	Fuel, Oil & Lubricants	3,654	3,426	3,600	4,463	3,600	0	0.00
610-000-36-5-34-30	Safety Supplies	127	0	500	0	500	0	0.00
610-000-36-5-34-35	Coveral Services	169	86	150	0	150	0	0.00
610-000-36-5-35-20	Vehicle Repair/Maint Supplies	1,137	1,155	2,400	3,115	2,400	0	0.00
610-000-36-5-35-40	Equipment Repair/Maint Supplie	2,644	1,818	2,400	4,474	2,400	0	0.00
610-000-36-5-36-30	Billing Services	24,462	22,428	26,000	18,092	26,000	0	0.00
610-000-36-5-36-40	Uncollectible Accounts	0	0	0	140,513	0	0	0.00
610-000-36-5-37-10	Operations Material	2,220	11,889	15,000	16,663	15,000	0	0.00
610-000-36-5-37-20	System Maintenance	0	2,371	5,000	475	5,000	0	0.00
610-000-36-5-45-10	Memberships	0	0	500	0	500	0	0.00
610-000-36-5-45-30	Professional Training	0	913	2,000	1,195	2,000	0	0.00
610-000-36-5-54-10	System Depreciation	183,895	204,106	200,000	0	200,000	0	0.00
610-000-36-5-54-15	Equipment Depreciation	19,819	19,852	20,000	0	20,000	0	0.00
610-000-36-5-60-20	Debt Service-Interest Expense	77,429	68,037	40,500	64,016	57,924	17,424	43.02
610-000-36-5-60-30	Amortization of debt issue cos	0	(7,019)	0	0	0	0	0.00
610-000-36-5-81-35	Capital Outlay-Equipment	0	0	0	0	105,000	105,000	0.00
610-000-36-5-82-40	Capital Outlay-Imp Storm Sewer	(40,027)	1,467	0	3,439	0	0	0.00
610-000-36-5-82-45	Capital Outlay-Imp Ditch/Strm	40,027	0	200,000	168,804	150,000	(50,000)	(25.00)
610-000-36-5-90-10	DPW Operations Allocation	254,302	131,035	0	0	0	0	0.00
610-000-82-5-00-10	Debt Discount Costs	0	9,734	0	0	0	0	0.00
610-000-87-5-00-30	TRANSFERS OUT TO GOVERNMENTAL ACTIVITIES	1,455,572	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		2,330,433	971,790	967,594	834,913	1,042,579	74,985	7.75

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 610		(1,288,950)	180,849	29,994	222,278	(14,991)	(44,985)	(149.98)
BEGINNING FUND BALANCE		3,782,497	2,686,521	2,867,368	2,867,368	3,089,646	222,278	7.75
FUND BALANCE ADJUSTMENTS		192,972	0	0	0	0	(44,985)	(149.98)
ENDING FUND BALANCE		2,686,519	2,867,370	2,897,362	3,089,646	3,074,655	177,293	6.12

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 Sewer Utility includes 8.41% of the salaries and benefits for all public works employees.

DEPARTMENT ACTIVITY MEASURES:

Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Est. Actual	2018 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	2013	2014	2015	2016	2017	2018
Cost per capita	Operating costs	\$ 114.34	\$ 137.73	\$ 118.49	\$ 117.88	\$ 119.71	\$ 119.71

OBJECTIVES ACCOMPLISHED IN 2017:

- ✚ N. 51st Street Lateral Replacement
- ✚ CIPP sewer lining.

OBJECTIVES TO BE ACCOMPLISHED IN 2018:

- ✚ 2018 Continuing Testing and Sealing Program (Visu-Sewer)
- ✚ Private Property I/I Project (100% - 75% MMSD funded)
- ✚ CIPP Lining Project
- ✚ Sewer Lateral Relay Project (Coordinated w/ Water Utility Project)

BUDGET SUMMARY:

- ✚ The 2018 budget includes sanitary sewer volumetric rates remaining at 2017 levels:
 - Volumetric fee remains \$1.70 per 1,000 gallons used
 - Connection fee remains \$14.35 per quarter

VILLAGE OF BROWN DEER
SANITARY SEWER
2018 BUDGET

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
ESTIMATED REVENUES								
630-000-64-4-10-10	Volumetric Charges	547,412	607,689	545,000	581,113	545,000	0	0.00
630-000-64-4-10-15	Connection Charges	216,367	212,981	212,520	213,042	212,520	0	0.00
630-000-64-4-10-25	MMSD Charges	770,755	785,931	750,000	798,140	750,000	0	0.00
630-000-81-4-00-10	Investment Interest	4,922	(2,125)	5,000	6,248	5,000	0	0.00
630-000-81-4-00-40	Interest-Delinquent Accounts	12,413	12,136	15,000	26,281	15,000	0	0.00
630-000-82-4-00-50	Miscellaneous	0	79,975	0	0	0	0	0.00
630-000-82-4-00-60	Gain/Loss on Disposal of Asset	27,749	0	0	0	0	0	0.00
630-000-83-4-00-10	Amortization of Debt Premium	514	0	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,580,132	1,696,587	1,527,520	1,624,824	1,527,520	0	0.00
APPROPRIATIONS								
630-000-36-5-10-10	Salaries/Wages	77,967	101,214	96,069	88,400	95,207	(862)	(0.90)
630-000-36-5-12-20	Uniform Allowance	83	158	200	200	0	(200)	(100.00)
630-000-36-5-14-00	Overtime	0	0	500	0	0	(500)	(100.00)
630-000-36-5-15-10	WI Retirement	5,310	20,243	6,533	6,011	6,379	(154)	(2.36)
630-000-36-5-15-15	FICA	5,885	7,359	7,349	6,431	7,283	(66)	(0.90)
630-000-36-5-15-20	Group Insurance	20,995	24,950	31,761	22,625	30,343	(1,418)	(4.46)
630-000-36-5-15-25	Worker Compensation Ins	9,254	10,800	0	0	0	0	0.00
630-000-36-5-20-20	Professional Services	17,604	2,693	15,000	5,301	15,000	0	0.00
630-000-36-5-20-45	Engineering Services	6,195	2,750	15,000	19,770	15,000	0	0.00
630-000-36-5-22-10	Natural Gas/Electric Service	2,674	2,162	4,600	2,133	4,600	0	0.00
630-000-36-5-22-20	Sewer/Water Services	1,589	1,261	1,200	1,126	1,200	0	0.00
630-000-36-5-23-10	Cleaning Services	489	290	500	409	500	0	0.00
630-000-36-5-26-10	MMSD Service Charges	760,357	790,049	760,000	800,021	760,000	0	0.00
630-000-36-5-26-15	MMSD Hazardous Waste Service	15,230	12,558	15,000	15,288	15,000	0	0.00
630-000-36-5-26-75		85,915	85,927	93,806	76,837	93,806	0	0.00

GL NUMBER	DESCRIPTION	2015	2016	2017	2017	2018	\$	%
		ACTIVITY	ACTIVITY	AMENDED	PROJECTED	ADOPTED		
630-000-36-5-29-30	Landfill Fees	80	0	400	0	400	0	0.00
630-000-36-5-29-50	Equipment Rental	0	602	5,000	0	5,000	0	0.00
630-000-36-5-30-10	Office Supplies, Equip & Exp	620	0	300	0	300	0	0.00
630-000-36-5-33-10	Tools & Supplies	2,106	5,637	1,000	872	1,000	0	0.00
630-000-36-5-34-10	Fuel, Oil & Lubricants	1,614	1,905	3,600	1,703	3,600	0	0.00
630-000-36-5-34-30	Safety Equipment	0	0	800	162	800	0	0.00
630-000-36-5-34-35	Uniforms/Coveralls	173	0	300	0	300	0	0.00
630-000-36-5-35-20	Vehicle Repair/Maint Supplies	112	1,148	800	33	800	0	0.00
630-000-36-5-35-40	Equip Repair/Maint Supplies	434	1,158	5,000	2,582	5,000	0	0.00
630-000-36-5-35-60	Maintenance-System	227	0	5,000	4,523	5,000	0	0.00
630-000-36-5-36-30	Meter Expenditures-Water	56,066	60,045	105,000	69,936	105,000	0	0.00
630-000-36-5-36-40	Uncollectible Accounts	0	0	0	198,174	0	0	0.00
630-000-36-5-37-10	Operations Material	25,590	10,063	25,000	23,994	25,000	0	0.00
630-000-36-5-37-20	MONITORING	1,150	1,791	1,000	2,030	1,000	0	0.00
630-000-36-5-45-10	Professional Memberships	596	644	1,050	350	1,050	0	0.00
630-000-36-5-45-20	Professional Publications	0	0	150	257	150	0	0.00
630-000-36-5-45-30	Professional Training	1,144	803	1,500	1,370	1,500	0	0.00
630-000-36-5-54-10	Depreciation Expense-System	97,008	97,008	94,000	0	94,000	0	0.00
630-000-36-5-54-15	Depreciation Expense-Equip	65,107	58,528	20,000	0	20,000	0	0.00
630-000-36-5-60-20	Interest Expense	39,172	27,505	37,000	27,821	25,412	(11,588)	(31.32)
630-000-36-5-60-30	Amortization of Debt Issue Cos	0	(4,417)	0	0	0	0	0.00
630-000-36-5-81-35	Capital Equipment-Sewer	0	0	10,000	0	10,000	0	0.00
630-000-36-5-82-40	Capital Improvement-Sewer	144,713	6,869	0	58,500	0	0	0.00
630-000-36-5-82-45	Inflow/Infiltration Control	192,474	69,729	150,000	173,351	150,000	0	0.00
630-000-82-5-00-10	Debt Discount Costs	0	8,517	0	0	0	0	0.00
TOTAL APPROPRIATIONS		1,637,933	1,409,949	1,514,418	1,610,210	1,499,630	(14,788)	(0.98)
NET OF REVENUES/APPROPRIATIONS - FUND 630		(57,801)	286,638	13,102	14,614	27,890	14,788	112.87
BEGINNING FUND BALANCE		4,225,348	4,324,540	4,611,177	4,611,177	4,625,791	14,614	0.32
FUND BALANCE ADJUSTMENTS		156,994	0	0	0	0	14,788	112.87
ENDING FUND BALANCE		4,324,541	4,611,178	4,624,279	4,625,791	4,653,681	29,402	0.64

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 2018 budget shows cost remain similar to 2017.

VILLAGE OF BROWN DEER
LIABILITY INSURANCE FUND
2018 BUDGET

GL NUMBER	DESCRIPTION	2015 ACTIVITY	2016 ACTIVITY	2017 AMENDED BUDGET	2017 PROJECTED ACTIVITY	2018 ADOPTED BUDGET	\$ CHANGE	% CHANGE
ESTIMATED REVENUES								
700-000-81-4-00-50	Dividend Income	26,532	28,241	28,241	0	29,895	1,654	5.86
700-000-82-4-00-50	Miscellaneous Income	21,948	3,007	2,500	14,846	0	(2,500)	(100.00)
700-000-92-4-10-00	General Fund	90,000	90,000	90,000	90,000	90,000	0	0.00
TOTAL ESTIMATED REVENUES		138,480	121,248	120,741	104,846	119,895	(846)	(0.70)
APPROPRIATIONS								
700-000-19-5-51-50	Liability Ins Premiums	96,185	98,726	102,855	99,303	102,953	98	0.10
700-000-19-5-51-75	Insurance Claims	31,382	101,849	100,000	53,917	100,000	0	0.00
TOTAL APPROPRIATIONS		127,567	200,575	202,855	153,220	202,953	98	0.05
NET OF REVENUES/APPROPRIATIONS - FUND 700		10,913	(79,327)	(82,114)	(48,374)	(83,058)	(944)	1.15
BEGINNING FUND BALANCE		375,768	547,281	467,954	467,954	419,580	(48,374)	(10.34)
FUND BALANCE ADJUSTMENTS		160,601	0	0	0	0	(944)	1.15
ENDING FUND BALANCE		547,282	467,954	385,840	419,580	336,522	(49,318)	(12.78)

APPENDICES

**Village of Brown Deer
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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 12,011.

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
2018
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

Community Profile and Statistical Information

Demographics and Economic Information

Population	State of Wisconsin	Milwaukee County	Village of Brown Deer
Estimate 2016	5,783,278	947,735	12,011
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

Source:

Wisconsin Department of Administration, Demographic Services Center

Per Return Adjusted Gross Income	State of Wisconsin	Milwaukee County	Village of Brown Deer
2016	\$ 55,267	\$ 49,692	\$ 47,343
2015	\$ 54,227	\$ 48,533	\$ 47,935
2014	\$ 52,050	\$ 45,980	\$ 47,480
2013	\$ 50,670	\$ 45,620	\$ 46,510
2010	\$ 46,958	\$ 41,932	\$ 46,485
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

Source:

Wisconsin Department of Revenue, Division of Research and Policy

Unemployment Rate	State of Wisconsin	Milwaukee County	Village of Brown Deer
2016	4.10%	3.90%	not available
2015	4.60%	5.50%	not available
2014	5.20%	5.98%	not available
2013	6.20%	7.00%	not available
2010	8.30%	9.60%	not available
2009	8.30%	9.30%	not available
2008	5.80%	6.30%	not available
2007	5.00%	6.00%	not available
2006	4.70%	5.70%	not available
2005	4.70%	5.98%	not available

**Village of Brown Deer
2018
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For the Fiscal Year Beginning January 1, 2018

Community Profile and Statistical Information

Largest Taxpayers	Type of Business / Property	2017 Assessed Valuation	2017 Equalized Valuation
Brown Deer Center LLC	Property Management	\$ 20,032,900	\$ 20,439,323
Brown Deer Leased Housing	Property Management	\$ 15,266,800	\$ 15,576,530
Burnham 4401 LTD	Property Management	\$ 15,196,000	\$ 15,504,293
Brown Deer Market LLC	Property Management	\$ 13,897,500	\$ 14,179,450
FIS (Fidelity Information Center)	Data Processing Center	\$ 12,400,000	\$ 12,651,569
Wal-Mart	Retail	\$ 11,985,000	\$ 12,228,149
North Pointe Apartments, Ltd.	Property Management	\$ 11,528,000	\$ 11,761,878
Milwaukee River Place Apartments LLC	Property Management	\$ 10,500,000	\$ 10,713,022
WITI TV 6	Business	\$ 8,306,200	\$ 8,474,714
Park Plaza Court	Property Management	\$ 7,980,000	\$ 8,142,897

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:

Employer	Type of Business	Number of Employees
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
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

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

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Senate.

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

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payment, or a provision for future payment, of principal and interest on a prior issue.

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

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.

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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.

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

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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.

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.

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

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

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

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

Per Capita Income. Total income divided by the population.

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

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has lower legal standing than an Ordinance.

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

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

Special Revenue Funds. This fund is separately administered because revenues are restricted by the 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.

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AA:	Affirmative Action
AB:	Assembly Bill
ADA:	American Disabilities Act
ALA:	American Library Association
AWWA:	American Water Works Association
CAD:	Computer Aided Dispatch
CAD:	Computer Aided Design
CBRF:	Community Based Residential Facility
CDA:	Community Development Authority
CDBG:	Community Development Block Grant
CEU:	Continuing Education Unit
CFO:	Chief Financial Officer
CIP:	Capital Improvement Project
CAFR:	Comprehensive Annual Financial Report
CSO:	Community Services Officer
CPI:	Consumer Price Index
DARE:	Drug Awareness Resistance Education
DATCP:	Department of Agriculture, Trade, and Consumer Protection
DHFS:	Department of Health and Family Services
DHS:	Department of Homeland Security
DIHLR:	Department of Industry, Labor and Human Relations
DLTCL:	Division of Libraries, Technology, and Community Learning
DNR:	Department of Natural Resources
DOA:	Department of Administration
DOC:	Department of Commerce
DOJ:	Department of Justice
DOR:	Department of Revenue
DOT:	Department of Transportation
DPI:	Department of Public Instruction
DPW:	Department of Public Works
EAP:	Employee Assistance Program
EEOC:	Equal Employment Opportunity Commission (Fed)
EMS:	Emergency Medical Services
EOE:	Equal Opportunity Employer
EPA:	Environmental Protection Agency
ERD:	Equal Rights Division (State)
ETF:	Employee Trust Fund
FAQ:	Frequently Asked Question
FCC:	Federal Communications Commission
FDA:	Food and Drug Administration
FEMA:	Federal Emergency Management Agency
FICA:	Federal Insurance Contributions Act
FLSA:	Fair Labor Standards Act
FMLA:	Family Medical Leave Act

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

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FINANCIAL POLICY / MANUAL

Revised December 5, 2011

SUBJECT: GENERAL OPERATIONS POLICY

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

Objectives:**A. Accounting**

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

B. Cash Management**1. Receipts:**

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

2. Disbursements:

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

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

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

PREPAIDS

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

VOUCHERS

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

C. Daily Cash Operations

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

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

SUBJECT: PURCHASING POLICY

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

Guidelines:

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

Delegation of Authority

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

Planning

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

Overdrafts

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

Quality

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

Sales Tax

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

Endorsements

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

Ethics Laws

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

Purchasing Procedures:

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

Purchases under \$5,000

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

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

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

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

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

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

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

Equipment

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

Capital Improvements and Construction Projects

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

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

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

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

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

Special Requirements:

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

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

Sole Source

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

Special Exception

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

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

Cooperative Purchasing Programs

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

Professional Services

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

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

Emergency Purchases

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

Petty Cash Accounts

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

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

Specifications:

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

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

General Guidelines

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

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

Types of Specifications

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

Qualified Products or Acceptable Brands List

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

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

Specification by Brand or Trade Name

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

Specifications by Blueprint or Dimension Sheet

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

Specifications by Performance, Purpose or Use

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

Specifications by Industry Standards

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

Specifications by Samples

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

SUBJECT: VILLAGE ISSUED PURCHASING CARD POLICY

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

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

Procedure

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

4. Cardholder Record Keeping

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

5. Review of Monthly Statement

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

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

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

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

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

6. Monthly Account Summaries

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

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

7. Card Security

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

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

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

8. Cardholder Separation

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

9. Review and Audit

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

SUBJECT: CAPITALIZED FIXED ASSET POLICY

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

Objectives:

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

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

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

SUBJECT: CAPITAL IMPROVEMENT PLANNING PROCESS & POLICY

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

Policy Management:

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

Funding Plan:

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

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

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

Procedures:

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

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

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

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

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

SUBJECT: CAPITAL IMPROVEMENT BUDGET POLICY

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

Procedures:**A. Budget Considerations**

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

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

B. Financing Considerations

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

C. Other Considerations

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

SUBJECT: BUDGET DEVELOPMENT POLICY

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

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

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

Procedures:

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

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

SUBJECT: OPERATING BUDGETS

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

Procedures:

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

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

SUBJECT: REVENUE POLICY

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

Procedures:**A. Budget Considerations:**

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

B. Revenue Monitoring:

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

C. Other Considerations:

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

Revenues

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

Expenditures

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

SUBJECT: FUND BALANCE POLICY

General: The objectives of this policy are as follows:

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

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

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

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

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

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

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

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

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

Balance Requirements:

General Fund

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

All Other Village Funds

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

SUBJECT: INVESTMENT POLICY**General:**

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

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

Prudence:

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

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

Authority:

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

Ethics and Conflicts of Interest:

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

Objectives:

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

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

Safety:

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

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

Safety: (continued)

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

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

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

Additional restrictions on custodial credit risks:

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

Additional restrictions on concentration of credit risks:

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

Liquidity:

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

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

Yield:

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

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

Investment Advisor:

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

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

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

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

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

Authorized Financial Institutions:

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

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

Investment Policy Considerations:

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

SUBJECT: DEBT MANAGEMENT POLICY

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

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

Procedures:**A. Financing Considerations**

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

B. Debt Issuance Practices

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

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

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

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

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

C. Debt Limits and Structure

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

D. Financial Advisors

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

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

E. Other Consideration

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

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