CITY OF BROOKFIELD
Operating Budget Summary [1]
Annual Budget Year Beginning January 1, 2010

	Governmental Fund Types			Enterprise Funds		
	General	Special Revenue	Debt Service	Sewer Utility	Water Utility	Combined Totals
Revenues						
Property Taxes	$ 26,155,500	$ 1,820,000	$ 5,200,000	$ 1,900,000	$ -	$ 35,075,500
Other Taxes (room and other)	1,527,765	494,585	-	-	-	2,022,350
Special Assessments	-	49,497	-	-	1,380,000	1,429,497
Intergovernmental	3,854,819	132,000	-	34,100	-	4,020,919
Licenses and Permits	1,357,246	14,000	-	-	-	1,371,246
Fines and Forfeitures	500,000	-	-	-	-	500,000
Charges for Services	1,439,756	514,102	-	-	-	1,953,858
Utility Charges	-	-	-	9,508,616	4,660,492	14,169,108
Commercial and Interfund	436,605	578,434	7,000	453,260	350,000	1,825,299
Capital Contributions	-	-	-	1,350,000	-	1,350,000
Transfers In	1,030,000 [2]	-	79,892	-	-	1,109,892
Total Revenues	36,301,691	3,602,618	5,286,892	13,245,976	6,390,492	64,827,669
Expenditures or Expenses						
General Government	4,007,314	1,500	-	-	-	4,008,814
Protection of Persons and Property	18,569,994	181,171	-	-	-	18,751,165
Public Works	8,374,507	16,500	-	-	-	8,391,007
Health (mosquito/deer control)	-	145,500	-	-	-	145,500
Education, Parks & Recreation	4,917,934	459,846	-	-	-	5,377,780
Conservation & Development	431,942	512,145	-	-	-	944,087
Contingency	400,000	-	-	-	-	400,000
Capital Outlay - Computers	-	479,000	-	-	-	479,000
Capital Outlay - Vehicles/equipment	-	838,200				838,200
Debt Service						
Principal Retirement	-	-	4,162,327	-	-	4,162,327
Interest and Fiscal Charges	-	-	1,398,768	499,892	696,503	2,595,163
Utility Operating Expenses	-	-	-	12,607,503	5,125,952	17,733,455
Transfers Out	-	824,892 [3]	-	-	-	824,892
Total Expenditures or Expenses	36,701,691	3,458,754	5,561,095	13,107,395	5,822,455	64,651,390
Excess of Revenues and Other Sources Over (Under) Expenses/ Expenditures and Other Uses	(400,000) [4]	143,864	(274,203) [6]	138,581	568,037	176,279
Fund Equity - January 1 (Estimate) [5]	12,106,408	8,058,097	440,929	89,367,151	50,645,832	160,618,418
Fund Equity - December 31 [5]	$ 11,706,408	$ 8,201,961	$ 166,726	$ 89,505,732	$ 51,213,869	$ 160,794,697

[1] Excludes Internal Service Funds (total expenses of $6,866,044) as all costs are charged to operating fund budgets.

[2] Represents Tax Equivalent transfer from Water Utility that is included as an operating expense in the utility.

[3] Includes transfers to Capital Projects Fund in the amount of $745,000. Capital improvement budget summary information is presented on the following schedule. The City adopts annual capital improvement budgets with the assumption that the budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter. Individual capital project budgets do not lapse. As such, there are no Capital Projects fund balances available for appropriation nor shown in this schedule.

[4] Budgeted use of general fund balance is typically equal to the general fund contingency appropriation, as the City uses its fund balances as the source of funding for unforeseen events and does not specifically levy for the contingency appropriation.

[5] Fund equity amounts represent total fund balances for governmental funds and net assets for proprietary funds.

[6] Decrease in fund balance is planned in accordance with multi-year plan for debt service management and equipment replacement.

CITY OF BROOKFIELD
2010 Budget Summary - All Funds

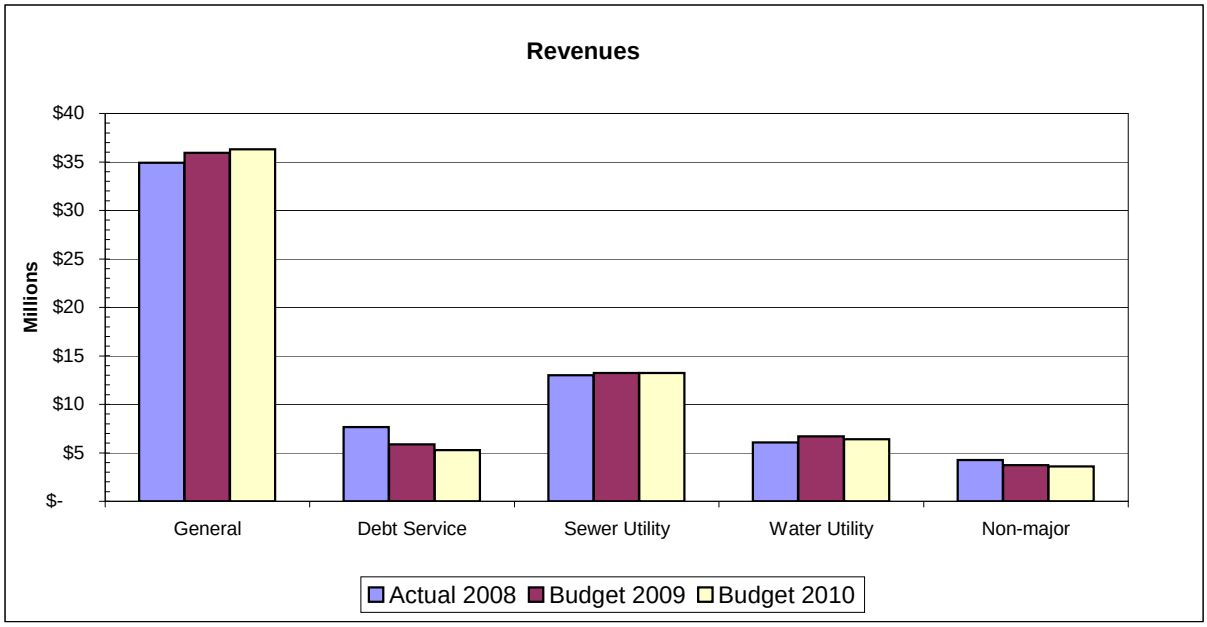
	Actual 2008	Budget 2009	Budget 2010
Operating Budgets			
Funding Sources			
Taxes	$ 35,699,770	$ 36,847,600	$ 37,097,850
Special Assessments	626,081	1,542,357	1,429,497
Intergovernmental	4,661,777	3,941,394	4,020,919
Licenses and Permits	1,478,575	1,438,700	1,371,246
Fines and Forfeitures	480,028	500,000	500,000
Charges for Services	1,961,991	1,970,746	1,953,858
Utility Charges	13,775,747	14,300,665	14,169,108
Proceeds from promissory notes	1,705,000	-	-
Commercial/Interfund	3,428,281	2,831,036	1,825,299
Transfers from Other Funds	1,063,601	1,070,688	1,109,892
Capital Contributions	1,042,013 [1]	1,048,000	1,350,000
Total Revenues and Other Funding Sources	65,922,865	65,491,186	64,827,669
Expenditures, Expenses and Other Uses			
General Government	3,791,822	3,970,141	4,008,814
Protection of Persons & Property	17,738,661	18,485,487	18,751,165
Public Works	8,555,299	8,398,967	8,391,007
Health (mosquito/deer control)	93,159	190,000	145,500
Education, Parks & Recreation	4,973,250	5,366,383	5,377,780
Conservation & Development	1,131,937	1,136,301	944,087
Contingency	-	489,142	400,000
Capital Outlay (computers/equipment)	1,309,548	2,276,000	1,317,200
Debt Service	9,199,870	7,418,527	6,757,490
Utility Operating Expenses	16,570,817	17,243,079	17,733,455
Transfers to Other Funds	1,678,821	1,260,357	824,892
Total Expenditures or Expenses and Other Uses	65,043,184	66,234,384	64,651,390

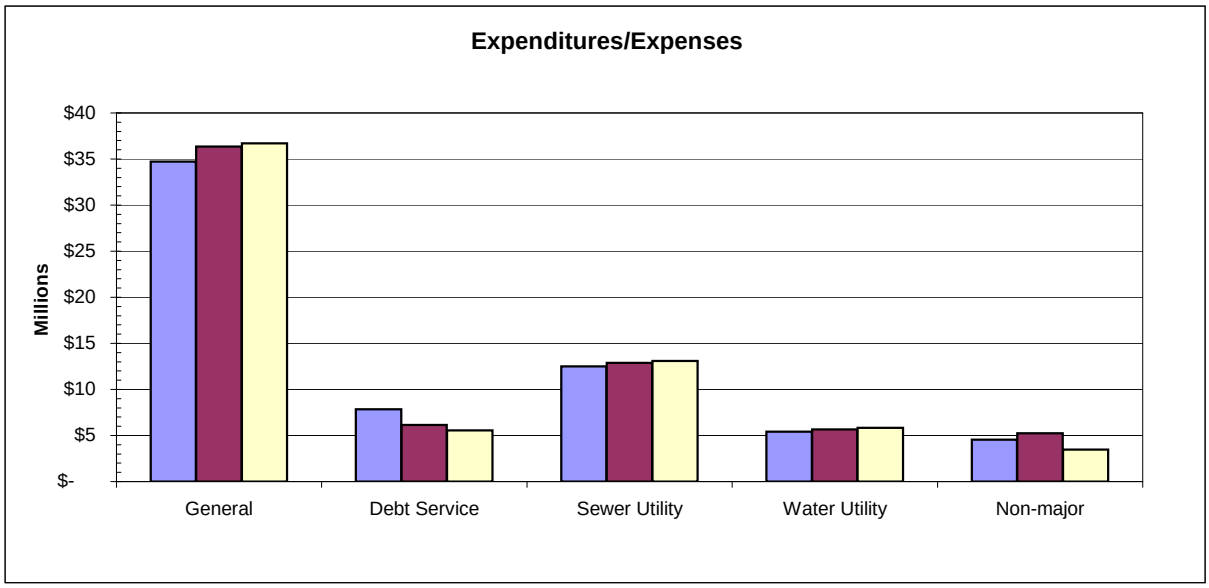
[1] Cost of utility plant installed and/or financed by developers or other communities; only budgeted when amounts can be reasonably estimated at time of budget preparation.

Capital Improvement Budgets			
Funding Sources			
Bond/Loan Proceeds	$ 8,750,000	$ 6,612,000	$ 6,950,000
Grants	26,922	-	80,000
Other	153,257	1,072,500	1,363,500
Utility Reserves	1,706,500	1,748,500	940,500
Transfers from Other Funds/prior year bond proceeds	1,567,000	1,015,000	745,000
Total Revenues	12,203,679	10,448,000	10,079,000
Expenditures			
General City Purposes	8,868,817	5,357,000	4,890,000
Wastewater Utility	197,500	2,330,000	2,852,000
Water Utility	3,039,000	2,761,000	2,337,000
Total Expenditures	12,105,317	10,448,000	10,079,000

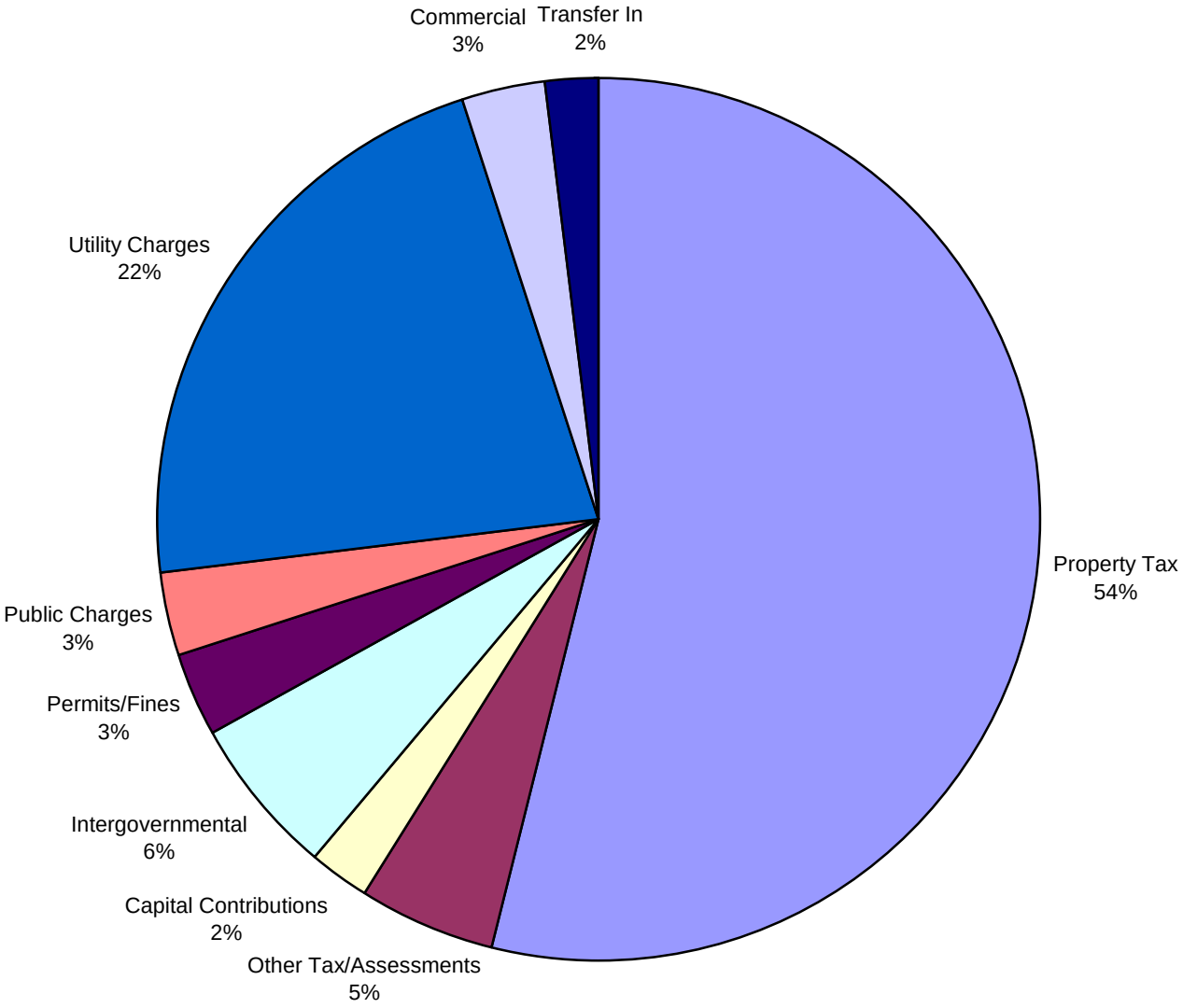
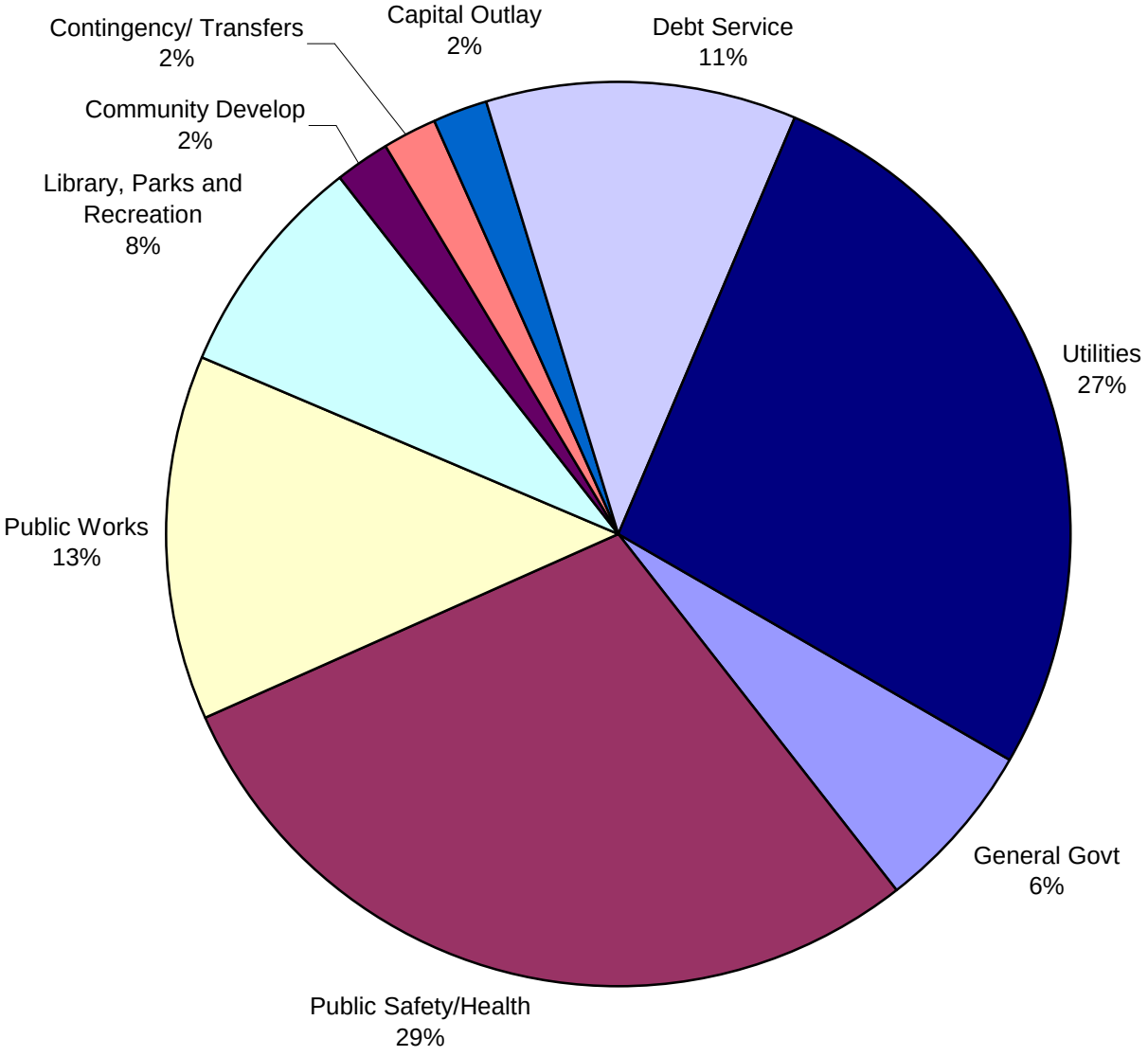
CITY OF BROOKFIELD
2010 Budget Summary - Major Operating Funds

	Actual 2008	Budget 2009	Budget 2010
Revenues			
General	$ 34,914,946	$ 35,945,072	$ 36,301,691
Debt Service	7,672,405	5,876,276	5,286,892
Sewer Utility	12,991,320	13,248,579	13,245,976
Water Utility	6,087,195	6,702,686	6,390,492
Non-major funds (special revenue)	4,256,998	3,718,573	3,602,618
Total Revenues	65,922,865	65,491,186	64,827,669
Expenditures/Expenses			
General	34,723,072	36,345,072	36,701,691
Debt Service	7,832,453	6,141,801	5,561,095
Sewer Utility	12,516,030	12,874,335	13,107,395
Water Utility	5,422,204	5,645,470	5,822,455
Non-major funds (special revenue)	4,549,425	5,227,706	3,458,754
Total Expenditures/Expenses	65,043,184	66,234,384	64,651,390





City of Brookfield
2010 Operating Budget
Revenues by Source
All Funds



City of Brookfield
2010 Operating Budget
Expenditures by Function
All Funds