

OFFICIAL NOTICE AND AGENDA OF A FINANCE COMMITTEE MEETING

Notice is hereby given that a **special** public meeting will be held on the date, time and location shown below. Upon attaining a quorum of members, all items listed on the agenda shown below may be considered (discussed and/or acted upon).

Date and Time: Thursday, October 12, 2023, at 6:30 pm

Location: Common Council Chambers, 2000 North Calhoun Road, Brookfield WI

Members: Alderman Dave Christianson (Chair), Alderman Bob Reddin, Alderman Jason Anderson, Alderman Mike Hallquist, Alderman Scott Berg, Alderman Jerry Mellone, Alderman Kathryn Wilson

(Number of Members needed to meet quorum requirements: 4)

1. Roll Call
2. Announcements
 - a. The next regularly scheduled Finance Committee meeting is Tuesday, October 17, 2023.
 - b. An additional Special Finance Committee meeting to review the proposed 2024 budget is scheduled for October 19, 2023 at 6:30 pm, if necessary.
3. New Business
 - a. Presentation of 2024 Executive Budget.

Documents:

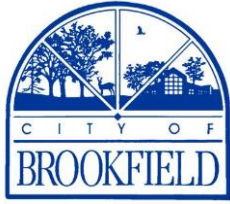
[Finance Committee Memos.pdf](#)
 - b. Review of department operating and capital budgets.
 - c. Review of other fund budgets as applicable (debt service, non-major funds, internal service funds).
 - d. Recommendation on proposed 2024 budget to the Common Council.
4. Adjournment

Robert W. Scott - Finance Department - Director of Finance and Administration

Under the Americans with Disabilities Act, the City of Brookfield will generally, upon request,

provide appropriate aids and services leading to effective communication for qualified persons with disabilities so they can participate equally in the City of Brookfield's programs, services, and activities, including qualified sign language interpreters, documents in Braille, and other ways of making information and communications accessible to people who have speech, hearing, or vision impairments. Anyone who requires an auxiliary aid or service for effective communication, or a modification of policies or procedures to participate in a program, service, or activity of the City of Brookfield, should contact the office of the City Clerk at 262-782-9650 or at 2000 North Calhoun Road as soon as possible but no later than 48 hours before the scheduled event.

Note: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to in this notice.



Memorandum / Staff Report:

To: Finance Committee
From: Robert Scott, Director of Finance and Administration
Cc: Mayor and Department Heads
Date: October 5, 2023
Regarding: 2024 budget review meeting – additional reference material

As you know, the Finance Committee is scheduled to meet on October 12 at 6:30 pm to review the proposed 2024 budget. In addition to the materials included in the executive budget document, attached for your reference is a summary of the modifications made to initial department budget submissions.

Please feel free to reach out to me or the department heads with any questions in advance of the budget review meeting.

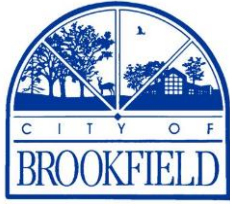
City of Brookfield
 2024 Executive Budget
 Summary of changes to initial department submissions

General Fund:

<u>Department/Division</u>	<u>Addition/(reduction)</u>	<u>Description</u>
Clerk/Elections	(10,000)	Decrease budgeted Elections salaries to reflect actual historical patterns; actual staffing will be whatever is necessary to administer elections
Finance	1,225	Increase independent audit budget based on awarded audit contract
Assessor	(4,000) (500)	Reduced contracted services - 2023 included contracted assessment notice mailing Reduced telephone to expected actual
Information Technology	(33,285)	Removed email archival software to meet budget limits
Human Resources	(1,475) (4,000) (3,125)	Reduced dues/subscriptions to reflect historical actuals and meet budget limits Reduced personnel support to reflect historical actuals and meet budget limits Reduced contracted services to reflect historical actuals and meet budget limits
City Hall/Facilities	3,898	Increased budgeted natural gas/electricity based on updated forecast
Police	88,000 25,000 (124,000) (77,239)	Added contracted services for embedded County social worker program (previous position being eliminated) Add funding for carpet replacement - funded with 2023 expected surplus Vacancy allowance for patrol officer position based on historical budget variances Eliminate vacant records clerk position as part of schedule reorganization
Fire	(4,950) 3,831 40,000	Shifted matching funds for AFG grant for extrication equipment to Vehicle/Equip Fund Increased budgeted natural gas/electricity based on updated forecast Add funding to install redundant boilers at stations 2/3 - funded with 2023 expected surplus
Inspection Services	(10,950) (25,000)	Reduced vehicle maintenance account to reflect recent replacements of vehicles Reduce cross connection contracted services - program generally done every other year
DPW Admin/Engineering	(21,200)	Shift funding for Cartegraph storm sewer module to Computer Replacement Fund
Highway/Public Works Outlay	(60,000) (25,000) 25,000 5,182 1,358 (200,000) 200,000	Vacancy allowance based on historical budget variances Reduce street maintenance contracted services for Lisbon Road rejuvenation - include in reconstruction costs Add funding for carpet replacement - funded with 2023 expected surplus Increased budgeted street lighting electricity based on updated forecast Increased budgeted natural gas/electricity based on updated forecast Reduce repaving budget to base 2023 budget plus 3% increase per budget parameters Add funding for pavement microsurfacing - ARPA catchup funding
Solid Waste Collection	(160,000)	Eliminate City funding for bulky item pickup - service still to be provided via fee charged by contractor to users
Library	(27,639) 20,000	Eliminate funding for 0.60 FTE Library Technician position Add funding for Community Room carpet replacement - funded with 2023 expected surplus
Parks and Recreation	12,505	Increased budgeted natural gas/electricity based on updated forecast and recent experience
Community Development	35,000 (10,000)	Add Plan commission contractual services - ARPA funding for neighborhood plans Reduce Plan commission contractual services based on recent experience and to meet budget limits
Total	(341,364)	

ARPA Fund:

Facilities studies:	100,000	Police station
	100,000	Civic Center campus/City Hall functionality and location
Automated defibrillators	25,000	Replace City wide and install where needed
Transfers to other funds:	500,000	General Fund budget support
	200,000	Pavement microsurfacing
	35,000	Neighborhood plan support
	300,000	Wirth Park playground
	200,000	Krueger Park pickleball courts
	50,000	Brookfield Conference Center lighting/equipment enhancements
	40,000	Dousman Stagecoach Inn sewer repairs



Memorandum / Staff Report:

To: Finance Committee
From: Robert Scott, Director of Finance and Administration
Cc: Mayor Ponto
Date: October 5, 2023
Regarding: Adjustments to 2024 Executive Budget and Levy Limit Resolution

Subsequent to the preparation of the 2024 proposed budget document, we received two items of information from the state that have an impact on the amounts presented in the executive budget, related to state transportation aids and the final levy limit calculation. The amounts for these items included in the budget were based on preliminary estimates derived by staff based on the models we have used for many years.

With respect to transportation aids, the final estimate for such amounts shows an increase of \$10,000 between general transportation aid and connecting highway aids that the City will receive in 2024. Regarding the levy limit, the levy limit computation from the state Department of Revenue would provide an additional \$15,000 in allowable tax levy for the 2024 budget.

Given the predicted future year gaps between forecasted and allowable tax levy, staff would suggest that adjustments be made to the 2024 budget to reflect the total of \$25,000 in additional levy capacity resulting from the above changes. The staff's recommendation would be to adjust the Vehicle/Equipment Replacement fund levy.

On a related note, the levy limit computation contains certain adjustments that allow a municipality to recapture unused levy capacity from prior budgets provided certain criteria are met, including votes of the governing body to utilize such adjustments. One of these adjustments was last done in conjunction with the 2021 City budget. Another adjustment applies a percentage of the previous five years' unused capacity applied to the prior year levy to compute the recapture amount, but only if the municipality's outstanding debt at the end of the current fiscal year is lower than the prior year end. We did not qualify for that adjustment in prior years, but since the City's debt at 12/31/2023 will be lower than that as of 12/31/22, we will qualify for an modification of \$139,800 per the Department of Revenue computation. Our estimates of the allowable levy for the 2024 budget have assumed that this adjustment would be taken, to maximize levy capacity given the pressures on future levies. To do so, the Council will need to adopt a resolution via a 2/3 majority vote, and staff anticipates offering such legislation for the Committee and Council at the November 7 meeting.