

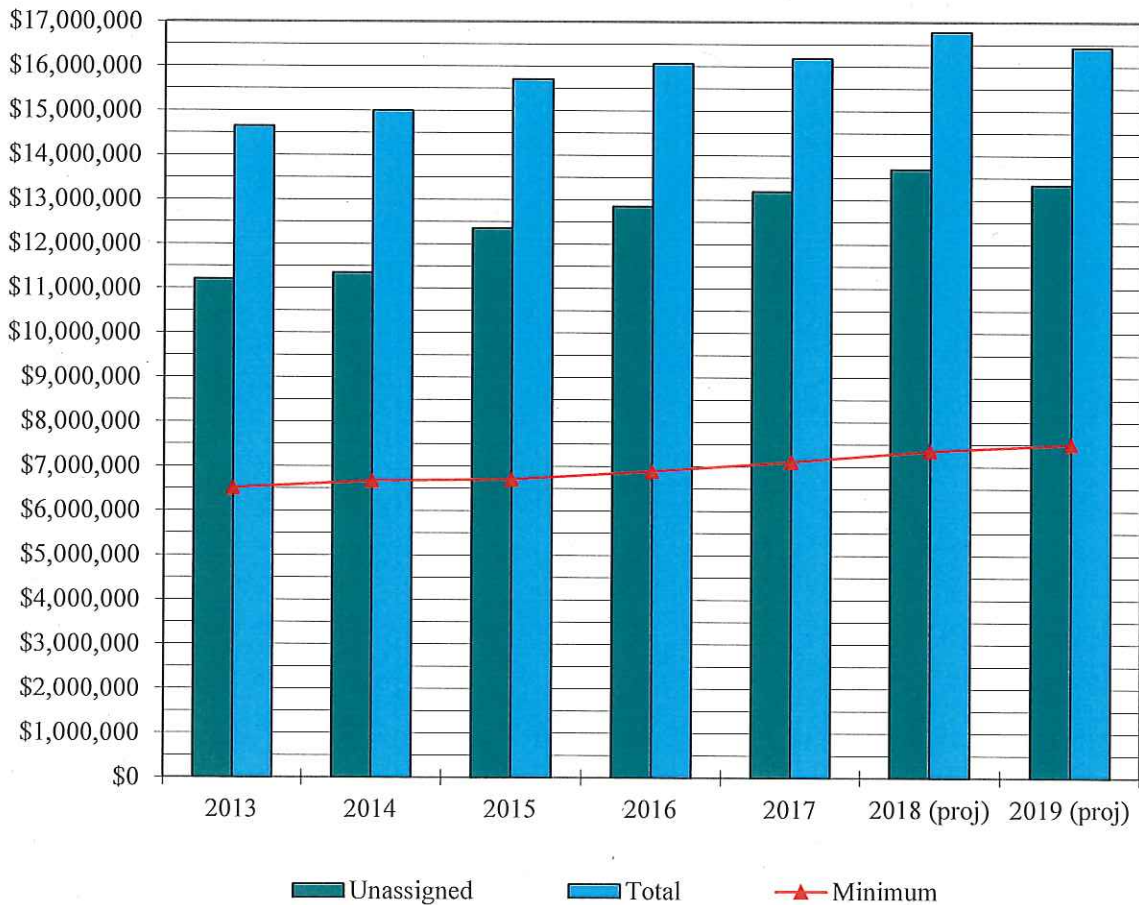
GENERAL FUND

CITY OF BROOKFIELD General Fund Balance

The following graph presents the trend in the General Fund Balance for the past 5 years, with projections for 2018 and 2019. Total fund balance includes the portion of fund balance segregated for prepaid expenditures, subsequent year's expenditures and other commitments or assignments. Unassigned fund balance is the remainder after subtracting commitments and assignments. General fund balance is an important measure of strong financial position for a local government. The City's positive trend in maintaining the general fund balance has been cited as a significant factor towards the City's Aa1 bond rating from Moody's Investors Service.

The forecasted decline in unassigned fund balance for 2019 reflects a projected use of surplus per the guidelines of the City's fund balance policy, relative to budgeted contingency appropriation. Even with use of surplus, general fund balances continue to be well within the parameters set by the Common Council in the fund balance policy (see the budget policy section), which states that unassigned general fund balance should be between two and four months of the budgeted general fund expenditures for the subsequent year, or a minimum of \$7.4 million as of December 31, 2018.

General Fund Balance



CITY OF BROOKFIELD
2019 General Fund Budget Summary

FUND 101	2017 Actual	2018 Adopted	2018 YTD 08/31/18	2018 Estimated	2019 Budgeted	Percent Change
Revenues:						
Property	29,282,003	30,093,000	30,093,008	30,093,008	30,594,000	1.66%
Room	1,826,120	1,855,204	1,077,286	1,819,850	1,751,929	-5.57%
Other	73,949	46,500	11,462	57,962	47,700	2.58%
Total Taxes	31,182,072	31,994,704	31,181,756	31,970,820	32,393,629	
Intergovernmental	3,957,496	4,186,435	3,027,541	4,174,520	4,535,277	8.33%
Licenses	658,440	658,868	373,071	670,905	654,775	-0.62%
Permits	1,447,913	1,362,550	1,209,709	1,579,952	1,605,695	17.84%
Fines and Forfeitures	506,299	535,000	339,416	500,395	527,725	-1.36%
Charges for Services	1,736,078	1,825,375	1,356,229	1,848,554	1,850,940	1.40%
Commercial	462,974	405,153	516,958	738,600	769,151	89.84%
Transfer From Other Funds	1,388,971	1,374,555	722,278	1,374,555	1,453,799	5.77%
Applied Surplus	-	350,000	-	-	350,000	0.00%
Total revenues	41,340,243	42,692,640	38,726,958	42,858,301	44,140,991	3.39%
Expenditures:						
Mayor	240,430	247,395	152,072	246,692	264,387	6.87%
Common Council	152,098	153,246	96,008	153,198	151,270	-1.29%
City Attorney	579,818	520,088	361,898	529,464	521,873	0.34%
City Clerk	373,483	369,610	217,007	376,950	391,459	5.91%
Elections	39,167	110,562	43,481	104,244	43,331	-60.81%
Finance	816,594	815,982	507,092	812,158	842,032	3.19%
Assessor	624,160	760,109	440,703	752,897	777,087	2.23%
Information Technology	776,911	808,226	455,822	808,401	872,736	7.98%
Human Resources	379,125	419,874	241,922	417,152	430,057	2.43%
City Hall/Facilities Maintenance	415,596	440,946	248,133	467,282	464,083	5.25%
Miscellaneous General Government	74,494	81,336	52,238	75,996	78,719	-3.22%
Total General Government	4,471,876	4,727,374	2,816,376	4,744,434	4,837,034	2.32%
Police	11,003,710	11,180,554	6,544,910	11,177,479	11,761,132	5.19%
Fire	8,712,161	8,694,384	4,914,576	8,710,360	8,930,406	2.71%
Inspection Services	979,574	954,373	565,661	953,277	1,018,288	6.70%
Municipal Court	261,703	284,226	164,575	261,490	284,344	0.04%
Emergency Government	7,684	11,127	6,498	7,634	11,093	-0.31%
Miscellaneous Public Safety	1,096,163	1,096,861	647,021	1,096,361	1,096,561	-0.03%
Total Protection of Persons & Property	22,060,995	22,221,525	12,843,241	22,206,601	23,101,824	3.96%
Health (mosquito/deer control)	148,314	165,000	79,093	165,000	165,000	0.00%

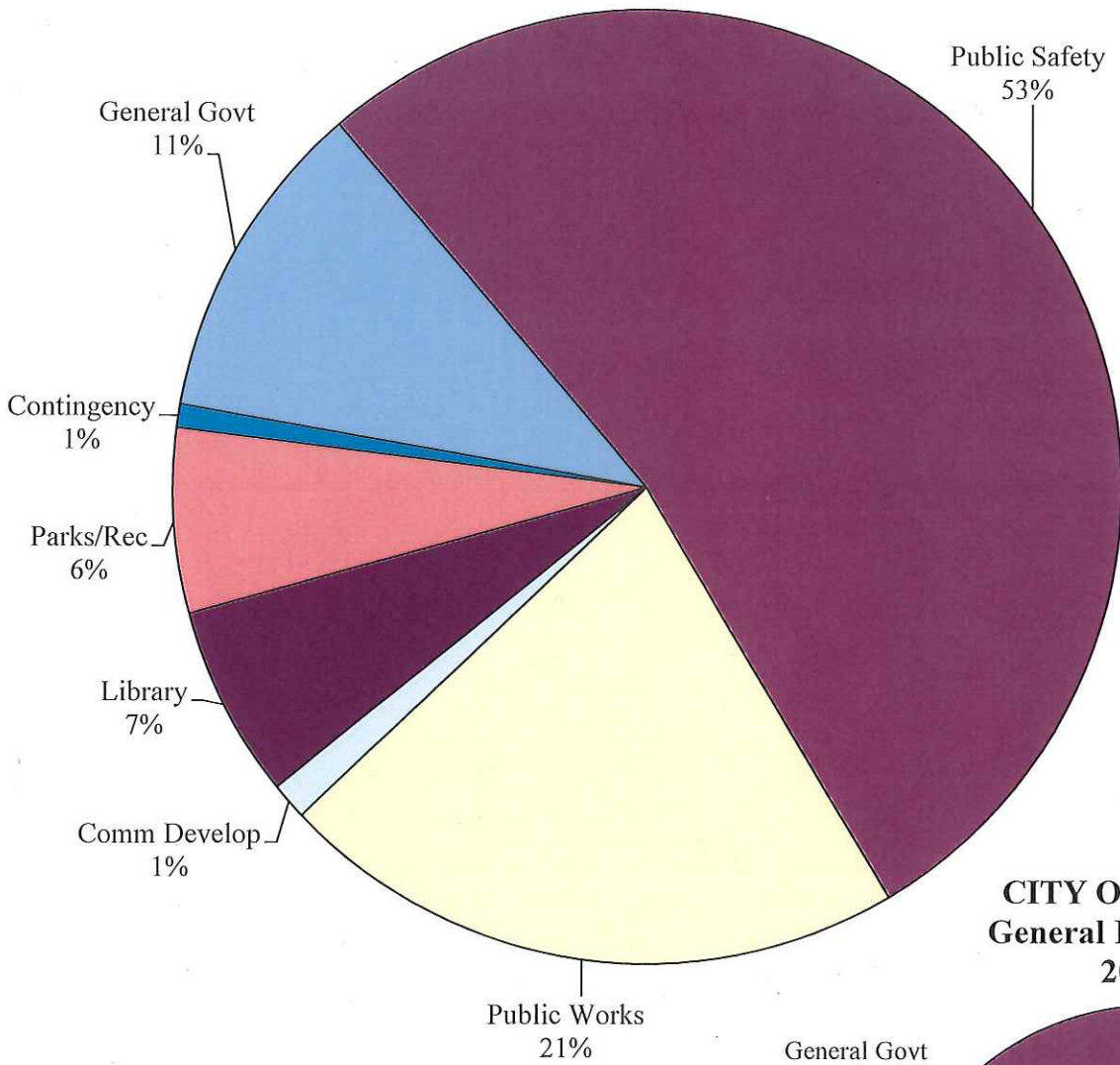
CITY OF BROOKFIELD
2019 General Fund Budget Summary

FUND 101	2017 Actual	2018 Adopted	2018 YTD 08/31/18	2018 Estimated	2019 Budgeted	Percent Change
DPW Administration/Engineering	821,559	899,629	535,344	908,149	890,332	-1.03%
Highway and Streets	5,449,677	5,889,208	3,018,362	5,863,211	6,049,962	2.73%
Solid Waste Disposal	1,828,327	1,899,253	1,072,923	1,892,047	1,967,875	3.61%
Recycling Program	526,735	540,620	312,023	543,665	565,476	4.60%
Total Public Works	8,626,298	9,228,710	4,938,652	9,207,072	9,473,645	2.65%
Library	2,711,265	2,872,384	1,805,609	2,801,713	2,893,769	0.74%
Parks and Recreation	2,564,125	2,687,509	1,802,622	2,657,799	2,764,152	2.85%
Total Education, Parks & Recreation	5,275,390	5,559,893	3,608,231	5,459,512	5,657,921	1.76%
Community Development	494,888	477,665	285,544	474,773	555,567	16.31%
Total Conservation & Development	494,888	477,665	285,544	474,773	555,567	16.31%
Contingency Appropriation ¹	-	312,473	-	-	350,000	12.01%
Transfers to Other Funds	200,000	-	-	-	-	N/A
Total Contingency & Transfers	200,000	312,473	-	-	350,000	12.01%
Total expenditures	41,277,761	42,692,640	24,571,137	42,257,392	44,140,991	3.39%
Excess (deficit) of revenues over (under) expenditures	62,482	(350,000)		600,909	(350,000)	
Fund Balance, January 1	16,055,800	16,177,318		16,177,318	16,712,347	
Fund Balance, December 31 - budgetary basis	16,118,282	15,827,318		16,778,227	16,362,347	
Adjustment for encumbrances ²	59,036	-		(65,880)	-	
Fund Balance, December 31 - GAAP basis	16,177,318	15,827,318		16,712,347	16,362,347	

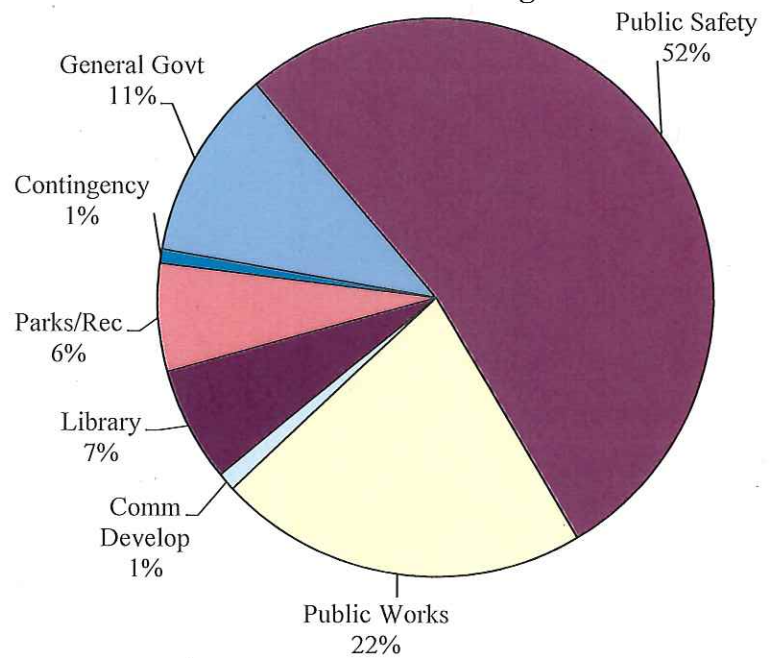
¹ The Contingency appropriation is spent via transfers to operating budgets as approved by the Common Council; for budgetary comparison purposes, only transfers that have recurring effects on department budgets are reflected in this schedule; to date for 2018, the only such transfers were for adjustments to (a) department salary and benefit accounts primarily related to implementing 2018 salary, merit and benefit adjustments.

² The General Fund budget is adopted on a GAAP basis, with the exception of encumbrances for purchase orders and commitments outstanding being charged as expenditures in the year in which budgeted. This adjustment is shown to reconcile the budgetary basis fund balance to actual and projected on a GAAP basis.

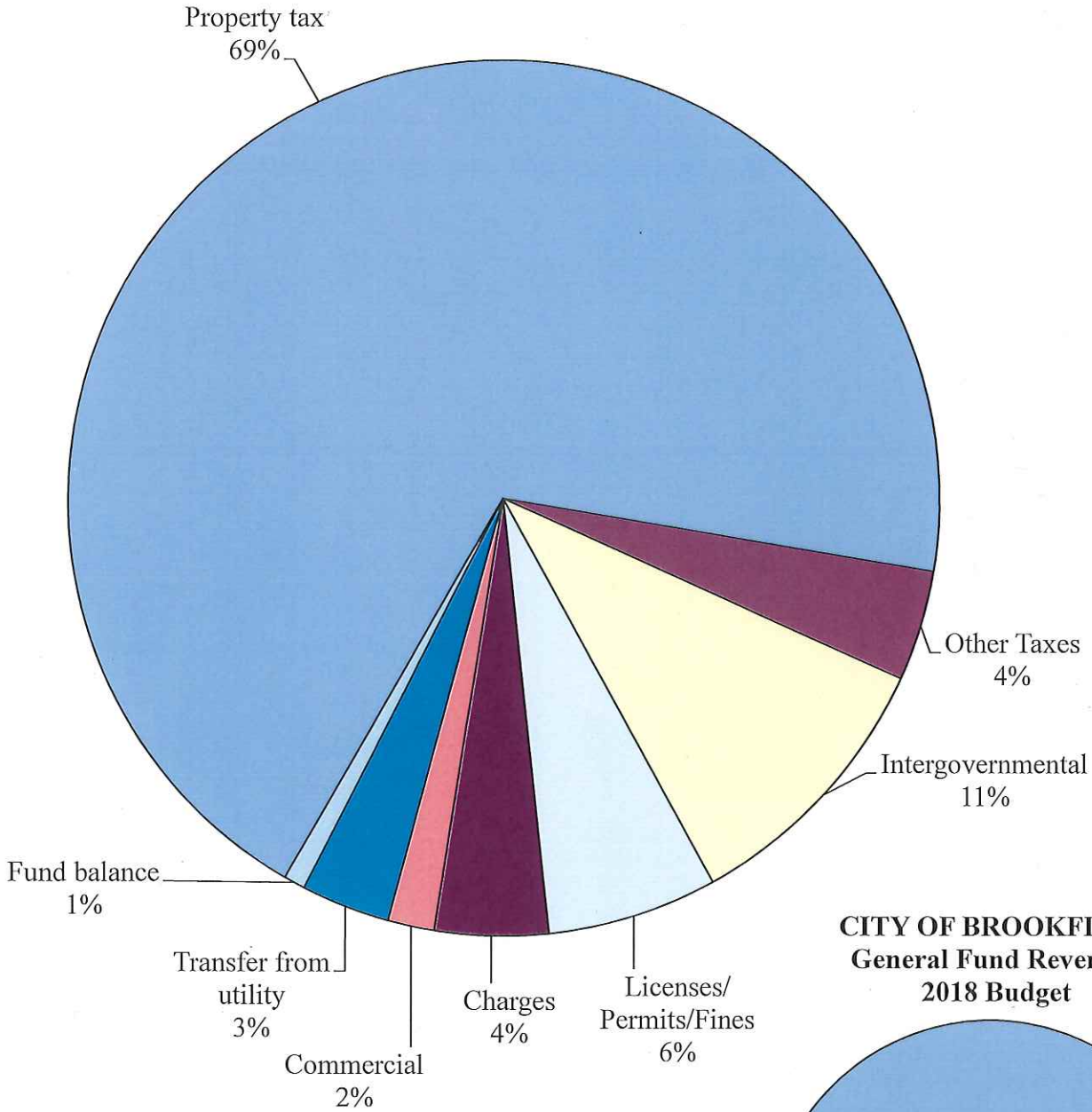
**City of Brookfield
General Fund Expenditures
2019 Budget**



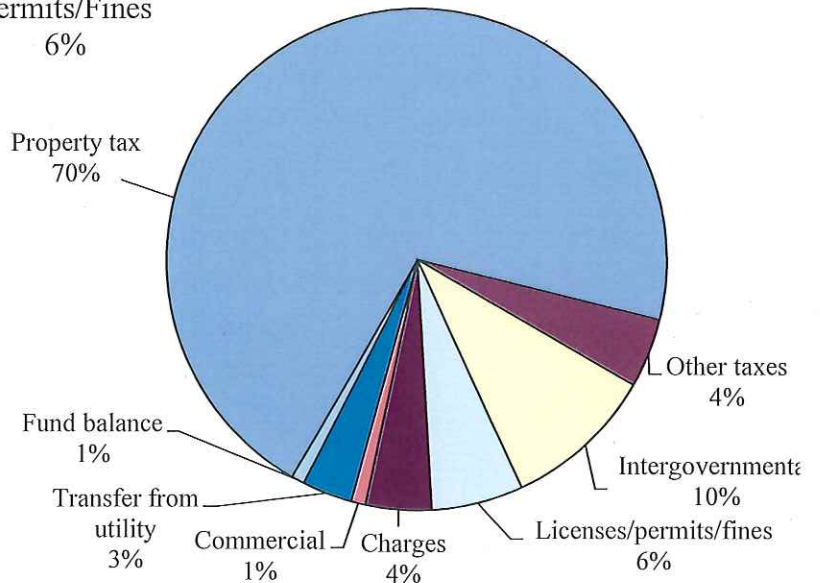
**CITY OF BROOKFIELD
General Fund Expenditures
2018 Budget**



**City of Brookfield
General Fund Revenues
2019 Budget**



**CITY OF BROOKFIELD
General Fund Revenues
2018 Budget**



CITY OF BROOKFIELD
2019 General Fund Revenue Budget

GENERAL GOVERNMENT REVENUES - 101			2017 Actual	2018 Adopted	2018 YTD 08/31/18	2018 Estimated	2019 Budgeted	Percent Change
TAXES								
GENERAL PROPERTY TAXES	010400	401000	29,282,003	30,093,000	30,093,008	30,093,008	30,594,000	
OMITTED ASSESSMENTS - PRIOR YEAR	010400	402000	27,931	-	11,462	11,462	-	
OTHER TAX EQUIVALENT	012400	403000	46,018	46,500	-	46,500	47,700	
ROOM TAXES	012400	404000	1,826,120	1,855,204	1,077,286	1,819,850	1,751,929	
Total Taxes			<u>31,182,072</u>	<u>31,994,704</u>	<u>31,181,756</u>	<u>31,970,820</u>	<u>32,393,629</u>	<u>1.2%</u>
INTERGOVERNMENTAL								
STATE SHARED REVENUES	014402	405000	558,514	558,000	83,655	558,183	558,000	
STATE EXPENDITURE RESTRAINT	014402	405100	337,918	273,000	272,530	272,530	295,000	
STATE EXEMPT COMPUTER AID	014402	405200	375,302	592,000	583,759	583,759	685,000	
PERSONAL PROPERTY AID	014402	405300	-	-	-	-	211,362	
STATE TRANSPORTATION AID	014402	406000	1,643,190	1,818,000	1,362,196	1,816,261	1,775,000	
STATE AID - CONNECTING HIGHWAYS	014402	406100	69,241	69,000	52,216	69,621	69,000	
STATE AID - LRIP	014402	406200	102,526	-	-	-	100,000	
STATE/COUNTY AID - MISCELLANEOUS	014402	406400	909	-	608	532	-	
STATE AID - POLICE DEPARTMENT	014402	406500	10,560	9,600	-	10,500	10,500	
FIRE INSURANCE TAXES	014402	406600	246,240	245,000	236,031	236,021	235,000	
STATE GRANTS - FIRE DEPARTMENT	014402	407100	29,793	7,750	-	7,750	7,750	
STATE GRANTS - PARKS	014402	407200	5,000	5,000	4,586	4,586	4,500	
COUNTY AID - LIBRARY SYSTEM	014402	408000	293,673	285,085	143,536	285,085	280,140	
WAUKESHA CTY GRANTS - RECYCLING	014402	408100	222,385	223,000	228,682	228,682	194,400	
SHARED SERVICES - OTHER GOVERNMENTS	014402	408900	62,245	101,000	59,742	101,000	109,625	
Total Intergovernmental			<u>3,957,496</u>	<u>4,186,435</u>	<u>3,027,541</u>	<u>4,174,510</u>	<u>4,535,277</u>	<u>8.3%</u>
LICENSES								
LIQUOR/MALT/BEVERAGES	016403	410000	50,198	47,970	48,945	50,000	51,200	
BARTENDERS LICENSE	016403	411000	27,591	24,150	22,410	28,400	29,700	
CIGARETTE	016403	412000	2,900	2,500	3,000	3,200	3,000	
DOG	016403	413000	11,392	4,034	7,238	8,100	9,600	
BICYCLE	016403	414000	84	84	66	75	75	
SUNDRY	016403	417000	11,130	10,130	6,444	11,130	11,200	
CABLE FRANCHISE	016403	418000	555,145	570,000	284,968	570,000	550,000	
Total Licenses			<u>658,440</u>	<u>658,868</u>	<u>373,071</u>	<u>670,905</u>	<u>654,775</u>	<u>-0.6%</u>
PERMITS								
BUILDING INSPECTION	016404	420000	776,106	785,000	665,856	899,202	900,600	
ELECTRICAL INSPECTION	016404	420100	259,403	215,900	164,921	250,600	245,500	
PLUMBING INSPECTION	016404	420200	201,857	166,700	145,681	235,600	227,000	
SIGN	016404	421000	39,495	35,500	15,575	33,800	35,600	
EROSION	016404	422000	24,854	26,200	17,818	28,600	29,000	
AIR CONDITIONING	016404	423000	89,069	103,000	178,983	100,200	105,800	
OCCUPANCY CERTIFICATE	016404	424000	24,194	26,300	17,914	27,800	27,800	
SWIMMING POOL	016404	426000	3,920	3,500	2,772	3,700	3,900	
SUNDRY	016404	428000	682	450	189	450	495	
CROSS CONNECTION	016404	428500	28,333	-	-	-	30,000	
Total Permits			<u>1,447,913</u>	<u>1,362,550</u>	<u>1,209,709</u>	<u>1,579,952</u>	<u>1,605,695</u>	<u>17.8%</u>

GENERAL GOVERNMENT REVENUES - J01			2017 Actual	2018 Adopted	2018 YTD 08/31/18	2018 Estimated	2019 Budgeted	Percent Change
FINES AND FORFEITURES								
MUNICIPAL COURT FINES/FORFEITURES	016405	429000	506,299	535,000	339,416	500,395	527,725	
Total Fines and Forfeitures			506,299	535,000	339,416	500,395	527,725	-1.4%
CHARGES FOR SERVICES								
PROTECTION PERSON & PROPERTY	018415	430000	59,505	60,000	37,560	57,300	53,300	
FIRE DEPARTMENT PROTECTION FEE	018415	431000	117,221	117,000	115,534	115,534	115,470	
FIRE DEPARTMENT OTHER CHARGES	018415	431500	8,853	4,000	4,118	6,180	7,760	
AMBULANCE FEES	018415	432000	1,043,926	1,170,000	786,672	1,130,000	1,140,000	
SUBPOENA FEES	018415	433000	2,981	3,100	2,164	3,250	3,000	
LIBRARY FINES AND FEES	018416	456000	51,046	54,000	35,084	51,000	52,000	
LIBRARY COPY REVENUES	018416	456500	1,950	2,200	1,429	2,200	2,200	
LIBRARY PC SUPPLIES	018416	456600	3,863	3,600	2,831	4,000	4,500	
AQUATICS REVENUE	018417	457000	225,129	229,100	198,856	224,000	235,000	
RECREATION REVENUE	018417	458000	32,563	19,700	13,381	24,000	26,000	
PARK REVENUE	018417	459000	35,398	36,500	30,180	38,540	40,000	
PRELIMINARY ENGINEERING FEES	018418	440000	63,101	45,400	32,220	50,220	52,290	
PLANNING DEPARTMENT REVENUES	018419	441000	37,436	40,000	41,133	57,000	52,120	
APPEALS AND PUBLICATIONS	018419	442000	1,760	1,600	1,700	1,760	1,700	
GOVERNMENT EARNINGS	018420	452000	51,346	39,175	53,367	83,570	65,600	
Total Charges for Services			1,736,078	1,825,375	1,356,229	1,848,554	1,850,940	1.4%
COMMERCIAL REVENUES								
SUNDRY REVENUES	020430	465000	68,873	40,573	56,527	68,830	56,891	
SALES TAXES RETAINED	020430	465100	147	130	88	130	130	
INTEREST - INVESTMENTS	020430	466000	351,151	342,200	440,890	649,440	682,000	
INTEREST - DELINQUENT TAXES	020430	466600	10,602	12,600	7,473	8,200	10,000	
SALE OF CITY PROPERTY	020430	467000	22,726	9,650	11,980	12,000	20,130	
SALE OF CITY EQUIPMENT	020430	468000	9,475	-	-	-	-	
Total Commercial Revenue			462,974	405,153	516,958	738,600	769,151	89.8%
OTHER FINANCING SOURCES								
APPLIED SURPLUS	022453	476000	-	350,000	-	-	350,000	
TRANSFER IN (NON-MAJOR FUNDS)	022453	475500	69,000	70,000	70,000	70,000	72,000	
TRANSFER IN (UTILITY TAX EQUIVALENT)	022453	477000	1,319,971	1,304,555	652,278	1,304,555	1,381,799	
Total Other Financing Sources			1,388,971	1,724,555	722,278	1,374,555	1,803,799	4.6%
TOTAL GENERAL FUND REVENUE			41,340,243	42,692,640	38,726,958	42,858,291	44,140,991	3.4%