

APPENDICES



CITY OF BROOKFIELD
Operations/Accounting Structure ⁽¹⁾

DEPARTMENT/DIVISION	Governmental Funds			Enterprise Funds	
	General	Special Revenue	Capital Projects	Sewer Utility	Water Utility
General Government					
Mayor	X				
Common Council	X				
City Attorney	X				
City Clerk/Elections	X				
Finance/Treasurer	X		X		
Assessor	X				
Information Technology	X		X		
Human Resources	X				
City Hall/Facilities	X				
Protection of Persons and Property					
Police	X	X			
Fire	X				
Inspection Services	X				
Municipal Court	X				
Emergency Government	X				
Public Works					
Administration/Engineering	X				
Highway and Streets	X	X	X		
Solid Waste/Recycling	X				
Wastewater Utility				X	
Public Works Inspection				X	
Water Utility					X
Health (mosquito/deer control)					
	X				
Education, Parks & Recreation					
Library	X				
Parks, Recreation & Forestry	X	X	X		
Conservation & Development					
Community Development/Planning	X				
Economic Development		X			
Community Development Authority		X			

(1) This table is intended to show the relationship between operating units and the funds in which the related activities are accounted. The General Fund, Sewer Utility and Water Utility funds are considered major funds; Special Revenue and Capital Projects funds are part of the City's non-major funds. Debt service expenditures are not allocated by functional unit and various departments/divisions incur capital expenditures accounted for in the major Capital Improvement fund.

CITY OF BROOKFIELD
2022 Operating Budget - Functional and Funding Source Analysis

Department/Fund	2022 Total Sources	FUNDING SOURCES			2022 Total Expenditures	2022 Salaries
		Tax Levy	Fees & Grants	Other		
Mayor	266,230	232,381	-	33,849	266,230	161,698
Common Council	151,071	131,864	-	19,207	151,071	138,754
City Attorney	571,020	498,420	-	72,600	571,020	372,717
City Clerk	450,150	331,667	61,250	57,233	450,150	289,973
Elections	129,441	112,984	-	16,457	129,441	89,258
Finance	950,308	704,364	125,120	120,824	950,308	589,811
Assessor	819,280	715,115	-	104,165	819,280	530,758
Information Technology	1,029,968	899,016	-	130,952	1,029,968	610,741
Human Resources	486,931	425,022	-	61,909	486,931	312,187
City Hall	689,779	602,079	-	87,700	689,779	279,259
Miscellaneous General Government	52,153	45,522	-	6,631	52,153	-
Subtotal General Government	5,596,331	4,698,434	186,370	711,527	5,596,331	3,375,156
Police	13,163,515	9,878,903	1,610,981	1,673,631	13,163,515	8,790,310
Fire	10,552,040	7,412,264	1,798,172	1,341,604	10,552,040	6,916,079
Inspection Services	1,091,531	(153,066)	1,105,818	138,779	1,091,531	732,931
Municipal Court	310,793	271,278	-	39,515	310,793	183,746
Emergency Government	11,868	10,359	-	1,509	11,868	-
Miscellaneous Public Safety	1,142,174	996,956	-	145,218	1,142,174	-
Subtotal Protection of Persons & Property	26,271,921	18,416,694	4,514,971	3,340,256	26,271,921	16,623,066
Health (mosquito/deer control)	165,000	139,022	5,000	20,978	165,000	-
Subtotal Health	165,000	139,022	5,000	20,978	165,000	-
DPW Administration/Engineering	990,587	825,842	38,800	125,945	990,587	647,859
Highway and Streets	6,889,647	4,381,866	1,631,820	875,961	6,889,647	2,312,049
Solid Waste Disposal	2,114,831	1,845,948	-	268,883	2,114,831	-
Recycling Program	721,273	629,569	-	91,704	721,273	-
Subtotal Highway and Transportation	10,716,338	7,683,225	1,670,620	1,362,493	10,716,338	2,959,908
Library	3,118,054	2,396,527	325,092	396,435	3,118,054	1,788,926
Parks and Recreation	2,993,738	2,237,817	375,292	380,629	2,993,738	1,753,203
Subtotal Education, Parks & Recreation	6,111,792	4,634,344	700,384	777,064	6,111,792	3,542,129
Community Development	421,824	335,031	33,160	53,633	421,824	275,511
Contingency Appropriation & Transfers	350,000	(366,750)	-	716,750	350,000	-
Subtotal General Fund	49,633,206	35,540,000	7,110,505	6,982,701	49,633,206	26,775,770
Percent of Subtotal	100.00%	71.61%	14.33%	14.07%	100.00%	53.95%
Other Operating Budgets						
Self-Supporting Recreation Programs	396,309	-	-	396,309	428,940	156,941
Community Development Authority	600	-	-	600	-	-
Economic Development	539,800	-	-	539,800	538,650	78,972
Computers/Vehicles/Equipment	1,590,000	1,510,000	-	80,000	507,500	-
Fleet Management ¹	77,004	-	-	77,004	77,004	317,439
Wastewater/PW Inspection ^{2 3}	12,162,395	-	11,752,610	409,785	9,660,898	2,291,021
Water ^{2 3}	7,185,586	-	6,427,933	757,653	5,213,981	1,272,175
Grand Total ⁴	71,584,900	37,050,000	25,291,048	9,243,852	66,060,179	30,892,318
					100.00%	46.76%

¹ Fleet Management is an Internal Service Fund, cost of operations are charged back to the user departments, the Elmbrook School District and Waukesha County. Amounts included in user departments operating or contracted services accounts are \$855,265 and \$463,640 respectively. The budget amount reflects the amount to be charged to the School District and County.

² Budget amounts exclusive of capital asset and related accounts (MMSD Capital Charges, Depreciation & Interest on Debt).

³ Salaries and benefits capitalized as part of capital projects are included here to capture total salaries and benefit information. Amount included in Water is \$135,051 and Wastewater is \$65,896.

⁴ Total Tax Levy is \$41,935,000. In addition to \$37,050,000 included with this summary, taxes were levied for Debt Service in the amount of \$4,535,000 and Employee Retirement Special Fund of \$350,000.

CITY OF BROOKFIELD
2022 Operating Budget - Functional and Funding Source Analysis

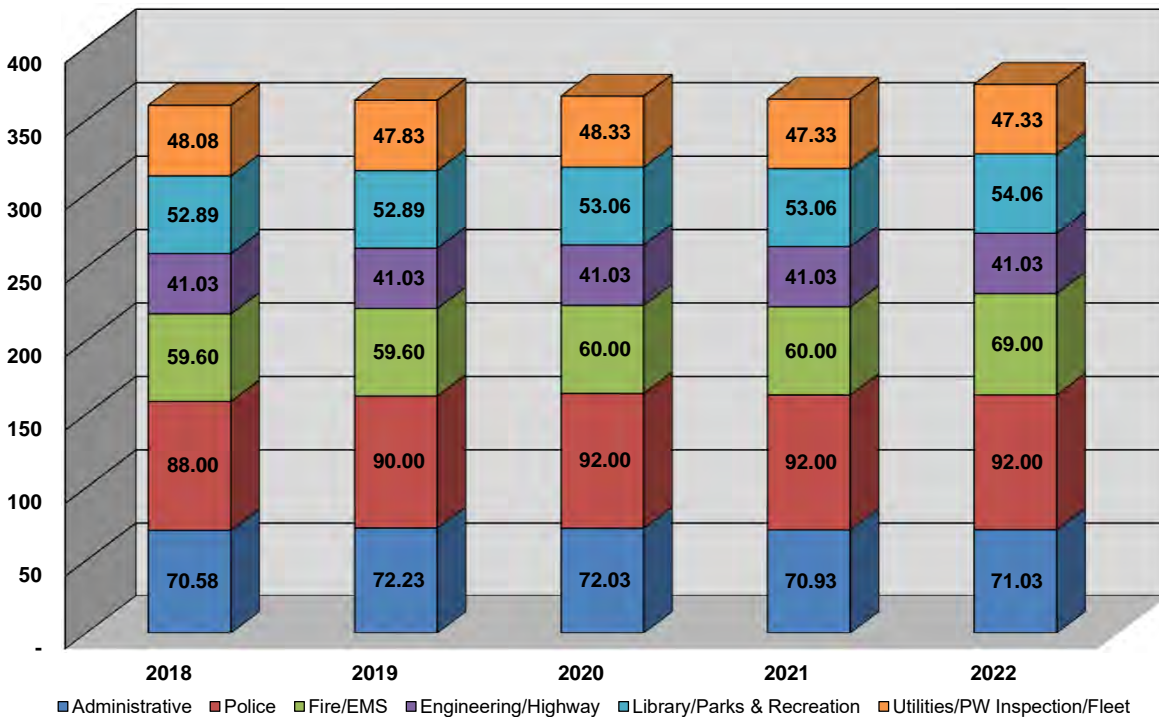
2022 FICA/WRS	2022 Other Ins	2022 Health	2022 Sal/Ben	2022 Personnel	2022 Operating	2022 Contr. Serv.	2022 Utilities	2022 Cap. Outlay	2022 Contingency
20,925	3,653	23,256	209,532	14,555	41,445	-	698	-	-
9,096	-	-	147,850	-	3,221	-	-	-	-
45,758	3,503	27,965	449,943	8,545	4,697	106,400	1,435	-	-
38,590	3,643	51,670	383,876	8,832	25,148	31,034	1,260	-	-
-	-	-	89,258	300	29,615	10,268	-	-	-
77,896	7,815	102,273	777,795	16,585	103,542	50,030	2,356	-	-
70,735	8,512	120,804	730,809	16,785	64,512	4,500	2,674	-	-
82,720	7,604	94,017	795,082	14,135	90,356	126,651	3,744	-	-
42,071	4,706	57,342	416,306	37,129	18,811	13,100	1,585	-	-
36,660	5,565	81,030	402,514	-	66,657	21,650	73,958	125,000	-
-	-	-	-	-	52,153	-	-	-	-
424,451	45,001	558,357	4,402,965	116,866	500,157	363,633	87,710	125,000	-
1,587,174	93,935	1,469,303	11,940,722	96,955	784,318	138,539	111,981	91,000	-
1,182,640	82,155	1,367,403	9,548,277	38,400	793,839	43,375	128,149	-	-
96,666	12,282	158,793	1,000,672	4,080	73,351	10,000	3,428	-	-
21,806	3,113	42,278	250,943	1,340	31,892	2,070	548	24,000	-
-	-	-	-	-	468	7,800	3,600	-	-
-	-	-	-	-	1,142,174	-	-	-	-
2,888,286	191,485	3,037,777	22,740,614	140,775	2,826,042	201,784	247,706	115,000	-
-	-	-	-	-	-	165,000	-	-	-
-	-	-	-	-	-	165,000	-	-	-
83,892	7,573	117,303	856,627	52,450	53,180	22,400	5,930	-	-
303,537	36,139	470,847	3,122,572	5,850	1,009,418	830,740	146,067	1,775,000	-
-	-	-	-	-	-	2,114,831	-	-	-
-	-	-	-	-	-	721,273	-	-	-
387,429	43,712	588,150	3,979,199	58,300	1,062,598	3,689,244	151,997	1,775,000	-
241,617	23,267	302,907	2,356,717	6,970	636,851	12,500	105,016	-	-
212,808	18,154	316,181	2,300,346	21,575	440,097	91,533	97,687	42,500	-
454,425	41,421	619,088	4,657,063	28,545	1,076,948	104,033	202,703	42,500	-
36,604	4,232	54,025	370,372	6,110	6,960	37,182	1,200	-	-
-	-	-	-	-	-	-	-	-	350,000
4,191,195	325,851	4,857,397	36,150,213	350,596	5,472,705	4,560,876	691,316	2,057,500	350,000
8.44%	0.66%	9.79%	72.83%	0.71%	11.03%	9.19%	1.39%	4.15%	0.71%
11,928	-	-	168,869	3,725	73,971	182,375	-	-	-
-	-	-	-	-	-	-	-	-	-
10,568	1,300	18,784	109,624	2,100	37,289	389,200	437	-	-
-	-	-	-	-	-	-	-	507,500	-
42,750	3,237	46,511	409,937	3,320	(3,886)	(347,200)	14,833	-	-
310,897	30,049	389,557	3,021,524	9,735	4,227,476	1,692,128	710,035	-	-
172,750	17,314	261,231	1,723,470	6,005	2,798,241	45,721	640,544	-	-
4,740,088	377,751	5,573,480	41,583,637	375,481	12,605,796	6,523,100	2,057,165	2,565,000	350,000
7.18%	0.57%	8.44%	62.95%	0.57%	19.08%	9.87%	3.11%	3.88%	0.53%

CITY OF BROOKFIELD
Full Time Equivalents (FTE) - Authorized Positions

Department	2018	2019	2020	2021	2022	Allocated Staff ⁽¹⁾	Adjusted 2022
General Fund							
Mayor	1.75	1.75	1.75	1.75	1.75	-	1.75
Common Council	7.00	7.00	7.00	7.00	7.00	-	7.00
City Attorney	3.05	3.55	3.55	3.55	3.55	-	3.55
City Clerk	4.00	4.00	4.00	4.00	4.00	-	4.00
Finance	11.00	11.00	11.00	10.75	10.75	(4.06)	6.69
Assessor	7.35	7.00	7.00	7.00	7.00	-	7.00
Information Technology	6.00	6.50	6.50	6.50	6.50	(0.62)	5.88
Human Resources	3.60	3.60	3.60	3.60	3.60	(0.47)	3.13
City Hall	10.58	11.58	11.38	11.28	11.28	(6.62)	4.66
Police	88.00	90.00	92.00	92.00	92.00	2.08	94.08
Fire	59.60	59.60	60.00	60.00	69.00	0.18	69.18
Inspection Services	9.15	9.15	9.15	9.15	9.15	-	9.15
Municipal Court	2.60	2.60	2.60	2.60	2.60	0.17	2.77
DPW Administration/Engineering	9.50	9.50	9.50	9.50	9.50	(3.33)	6.17
Highway and Streets	31.53	31.53	31.53	31.53	31.53	1.21	32.74
Library	28.83	28.83	29.00	29.00	29.00	2.60	31.60
Parks and Recreation	24.06	24.06	24.06	24.06	25.06	-	25.06
Community Development	3.50	3.50	3.50	2.75	2.85	-	2.85
Sewer Utility Fund							
Wastewater Utility	20.50	20.25	20.25	20.25	20.25	4.86	25.11
Inspection/Survey Crew	6.66	6.66	7.16	7.16	7.16	-	7.16
Water Utility Fund							
	15.92	15.92	15.92	15.92	15.92	4.00	19.92
Economic Development Fund							
	1.00	1.00	1.00	1.00	1.00	-	1.00
Fleet Management Fund							
	5.00	5.00	5.00	4.00	4.00	-	4.00
Total FTE'S	360.18	363.58	366.45	364.35	374.45	(0.00)	374.45

⁽¹⁾ Amounts represent allocation of cost of indicated FTE's between departments for two purposes:
(a) Allocation of maintenance/custodial staff cost from City Hall budget to Library, Public Safety and Public Works buildings.
(b) Allocation of engineering and administrative staff cost from General Fund departments to the Sewer and Water Utility budgets.

Full Time Equivalents (FTE) - Authorized Positions



**City of Brookfield
Principal Employers
Current Year and Nine Years Ago**

Employer	2020			2011		
	Number of Employees (1)	Rank	Percentage of Total City Employment (2)	Number of Employees (1)	Rank	Percentage of Total City Employment (2)
Milwaukee Tool	1,564 (3)	1	8.57%			
Elmbrook School District	1,230 (4)	2	6.74%	1,197	1	6.57%
BMO Harris Bank (formerly M&I Bank)	1,167 (5)	3	6.40%	1,030	3	5.66%
Ascension Healthcare	852 (6)	4	4.67%			
U.S. Bank	800	5	4.38%	700	5	3.84%
FISERV (corporate headquarters)	687 (7)	6	3.77%	847	4	4.65%
Pick'n Save (5 stores)	661 (8)	7	3.62%	613	6	3.37%
Refinitiv (formerly Thomson Reuters)	500	8	2.74%	550	7	3.02%
Milliman, Inc.	385	9	2.11%			
City Of Brookfield	365 (9)	10	2.00%	358	9	1.97%
Elmbrook Memorial Hospital (now Ascension)				1,132	2	6.22%
Bonton Stores Inc (Boston Store)				450	8	2.47%
AT&T				317	10	1.74%
	8,211		45.00%	7,194		39.51%

Notes: (1) Source - survey conducted by Wisconsin Public Finance Professionals (City's municipal advisor).

(2) Source - Wisconsin Department of Workforce Development.

(3) Includes 1,358 full time and 106 part time or temporary employees

(4) Includes 661 full time and 462 part time employees.

(5) Includes 966 full time and 45 part time employees.

(6) Includes 487 full time and 441 part time employees (hospital, nursing home, and medical group).

(7) Includes 694 full time and 8 part time employees.

(8) Includes 282 full time and 330 part time employees.

(9) Excludes seasonal employees.

**City of Brookfield
Principal Property Tax Payers
Current Year and Nine Years Ago**

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Milwaukee Electric Tool	\$ 63,082,000	1	0.842%			
Brookfield Square Joint Venture	62,938,200	2	0.840%	136,768,600	1	2.086%
Brookfield Lakes Wisconsin Realty LP	43,380,200	3	0.579%			
ICA BFC Venture (Brookfield Fashion Center)	43,000,000	4	0.574%			
Brookfield Square Anchor S LLC (former Sears)	40,830,600	5	0.545%			
Bridge Brook 2 LLC (Lifetime Fitness)	40,000,000	6	0.534%			
Cole MT Brookfield WI LLC (Fountain Square)	37,231,600	7	0.497%			
BBK Brookfield Reserve LLC (apartments)	27,837,100	8	0.372%			
ICA Brookfield Ventures LLC (Calhoun Crossing)	27,099,000	9	0.362%			
LSC-3 Office DST LLC (BMO Training Center)	25,526,500	10	0.341%			
TIC Brookfield Lakes LLC				46,439,200	2	0.708%
M&I Marshall & Ilsley Bank				35,121,010	3	0.536%
Metropolitan Life Insurance Co.				26,777,000	4	0.408%
Bonstores Realty One LLC				26,569,350	5	0.405%
Milwaukee Hotel LLC				26,305,650	6	0.401%
Continental 64 Fund LLC				26,262,100	7	0.401%
Fiserv Inc				24,293,050	8	0.370%
Sears, Roebuck & Co.				23,137,270	9	0.353%
Pinnacle Property Holdings LLC				22,891,000	10	0.349%
Total	\$ 410,925,200		5.485%	394,564,230		6.017%

Note: Source-City Assessor

City of Brookfield
Demographic and Economic Statistics
For the fiscal years ended December 31, 2011 through 2020

Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)		Unemployment Rates (4)		
			Waukesha County	State of Wisconsin	City of Brookfield	Waukesha County	State of Wisconsin
2020	40,044	\$ 2,958,170,412	\$ 73,873	\$ 55,487	5.6%	5.6%	6.3%
2019	39,951	2,902,440,150	72,650	43,587	2.9%	2.9%	3.3%
2018	39,323	2,744,824,046	69,802	49,430	2.2%	2.3%	2.6%
2017	38,342	2,649,853,962	69,111	48,941	3.0%	2.9%	3.3%
2016	37,806	2,541,735,186	67,231	47,429	3.7%	3.6%	4.1%
2015	37,859	2,464,431,605	65,095	46,571	3.7%	4.6%	4.6%
2014	37,847	2,343,069,923	61,909	44,785	4.7%	4.8%	5.5%
2013	37,835	2,252,393,220	59,532	43,079	5.8%	5.9%	6.7%
2012	37,870	2,251,598,720	59,456	42,947	6.0%	6.1%	6.9%
2011	37,890	2,154,387,510	56,859	41,112	6.1%	6.6%	7.5%

- Notes:**
- (1) Source - Department of Administration - State of Wisconsin (Final Muni Estimate 2019)
 - (2) Personal income estimate for City based upon City population and County per capita personal income.
 - (3) Source - Bureau of Economic Analysis - U.S. Department of Commerce (2019 is estimate).
 - (4) Source - Bureau of Labor Statistics - U.S. Department of Labor (Local Area Unemployment Statistics -average annual).

BROOKFIELD

Miscellaneous Statistical Data

AREA OF CITY:
27.59 square miles

MILES OF ROAD:
(doesn't include County-maintained roads)



255

NUMBER OF REGISTERED VOTERS:

28,742



NUMBER OF SINGLE FAMILY HOMES:
(doesn't include Condos or Duplexes)
12,528

NUMBER OF LIBRARIES:



1

NUMBER OF PARKS:



25

FIRE PROTECTION



NUMBER OF FIRE STATIONS:

3



NUMBER OF FIRE TRUCKS:

5



NUMBER OF AMBULANCES:

4



COMMAND STAFF:

16

PARAMEDIC/FIREFIGHTER/EQUIPMENT OPERATOR:

47

FIREFIGHTER/EQUIPMENT OPERATOR/EMT:

4

OTHER EMPLOYEES:

2

SWORN FTE PER 1,000 POPULATION:

1.62

POLICE PROTECTION

NUMBER OF POLICE STATIONS:

1



NUMBER OF SWORN OFFICERS:

78

NUMBER OF OTHER EMPLOYEES:

14

NUMBER OF PATROL VEHICLES:

22



SWORN FTE PER 1,000 POPULATION:

1.88



BROOKFIELD

Miscellaneous Statistical Data (continued)

SCHOOLS

**PUBLIC
ELEMENTARY
SCHOOLS:**

5

**PUBLIC MIDDLE
SCHOOLS:**

2

**PUBLIC HIGH
SCHOOLS:**

2



**SPECIAL
EDUCATIONAL
CO-OP:**

1

**PAROCHIAL
ELEMENTARY
SCHOOLS:**

6

**PRIVATE
ELEMENTARY/
HIGH SCHOOLS:**

1

PLACES OF WORSHIP

ALL DENOMINATIONS: 29

WATER UTILITY (2020)



**NUMBER OF
CUSTOMERS**

12,679

**GALLONS
CONSUMED
(MILLIONS):**

1,108

**MILES OF WATER
MAIN:**

262

**NUMBER OF
HYDRANTS:**

2,856



SEWER UTILITY (2020)

**NUMBER OF
CUSTOMERS:**

14,826

**GALLONS
TREATED
(MILLIONS):**

3,811

**MILES OF
SANITARY
SEWERS:**

325



CITY OF BROOKFIELD
Glossary of Budget – Related Terms

2035 COMPREHENSIVE PLAN: A long term planning process completed by the City in 2009 to guide land-use and other decisions over the next 25 years and beyond.

ABSENTEE VOTING EFFICIENCY OPTION:
AVEO. Affordable Care Act. It is legislation to allow in-person absentee voters to feed their own ballot into electronic voting equipment, instead of placing their ballot inside an envelope.

ACA: Affordable Care Act. It is the landmark health reform legislation passed by the 111th Congress and signed into law by President Barack Obama in March 2010.

ACCRUAL ACCOUNTING: Recognition of revenues when earned and expenses when incurred. Such transactions are recorded at the end of an accounting period even though cash has not been received or paid.

ACH: Automated Clearing House. The network is an electronic funds-transfer system run by NACHA, formerly the National Automated Clearing House Association, since 1974. This payment system provides ACH transactions for use with payroll, direct deposit, tax refunds, consumer bills, tax payments and many more payment services in the United States.

ADA: Americans with Disability Act. This act is federal legislation passed in 1990 that prohibits discrimination against people with disabilities. The law made it illegal to discriminate against a disabled person in terms of employment opportunities, access to transportation, public accommodations, communications and government activities. The law prohibits private employers, state and

local governments, employment agencies and labor union from discriminating against the disabled.

ADOPTED BUDGET: Refers to the budget amounts as originally approved by the Common Council at the beginning of the year, along with any amendments that have been approved throughout the year that have continuing effect (for example, transfers from contingency to salary accounts for employee salary adjustments).

ADRC: Aging and Disability Resource Center. It is a single access point for publicly funded long-term care in Waukesha County. It provides information, assistance, counseling and supportive services for older adults age 60 and above; caregivers; adults with physical or developmental disabilities; and adults with mental health or substance use concerns.

AFFORDABLE CARE ACT: See ACA.

AFG: Assistance to Firefighter Grant. It is a grant that funds critically needed resources to equip and train emergency personnel, enhance efficiencies and support community resilience.

AFSCME: American Federation of State, County and Municipal Employees. This is the largest trade union of public employees in the United States. It represents 1.3 million public sector employees and retirees, including health care workers, correction officers, sanitation workers, police officers, firefighters and childcare providers. Founded in Madison Wisconsin, in 1932. It is part of the AFL-CIO, one of the two main labor federations in the United States.

CITY OF BROOKFIELD
Glossary of Budget – Related Terms
(continued)

AGING AND DISABILITY RESOURCE

CENTER: See ADRC.

AMERICAN FEDERATION OF STATE, COUNTY

AND MUNICIPAL EMPLOYEES: See AFSCME.

AMERICANS WITH DISABILITY ACT: See

ADA.

AMORTIZATION: The accounting treatment whereby costs of long-lived, intangible assets are charged as expenses over the useful lives of such assets.

AMP: Asset Management Plan. It is a tactical plan for managing an organizations infrastructure and other assets to deliver an agreed standard of service.

APD: Auto Physical Damage. Insurance coverage that insures against damage to the insured's own vehicle.

APPROPRIATION: An authorization made by the governing body, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period. An appropriation account is a budgetary account set up to record specific authorizations to spend.

ASSESSED VALUATION: A valuation is set upon real estate and certain personal property by the City Assessor as a basis for levying property taxes.

ASSET MANAGEMENT PLAN: See AMP.

ASSETS: Probable future economic benefits obtained or controlled by a

particular entity because of past transactions or events.

ASSISTANCE TO FIREFIGHTER GRANT: See AFG.

AUDIT: An objective examination of the City's financial records and statements by an independent third party accounting firm.

AUTOMATED CLEARING HOUSE: See ACH.

AUTO PHYSICAL DAMAGE: See APD.

AVEO: See Absentee Voting Efficiency Option.

BALANCED BUDGET: Occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services and debt interest.

BASIC LIFE SUPPORT: BLS. It generally refers to the type of care that first responders, healthcare providers and public safety professionals provide to anyone who is experiencing cardiac arrest, respiratory distress or an obstructed airway.

BCC: Brookfield Conference Center. Situated off I-94 at the south end of Brookfield Square Mall, is 44,000 square feet of meeting space for leisure and business events.

BLS: See Basic Life Support.

BOND: A written promise to pay a specified sum of money at a specified future due date, along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures. The

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difference between a note and a bond is that the latter is issued for a longer period (over ten years) and requires greater legal formality.

BROOKFIELD CONFERENCE CENTER: See BCC.

BROOKFIELD CONVENTION AND VISITORS

BUREAU: CVB. This entity exists to promote the image and name recognition of Brookfield.

BROOKFIELD DEVELOPMENT LOAN FUND:

Economic development incentive established in 2011 to assist businesses by providing financing for low interest loans for eligible projects where jobs are created.

BRT: Bus Rapid Transit. It is a high-quality bus-based transit system that delivers fast, comfortable, and cost-effective services at metro-level capacities.

BUDGET: A plan of financial information embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGET CALENDAR: Schedule of key dates, which the City follows in the preparation of the budget.

BUDGETARY CONTROL: Formal integration of budgetary information approved by the legislative body into the accounting system to provide accountability for expenditures by departments or agencies.

BUS RAPID TRANSIT: See BRT.

CALHOUN ROAD SOUTH NEIGHBORHOOD PLAN: CRSNP. It is an area where

development and redevelopment efforts can be best controlled to ensure the stability of the surrounding single-family neighborhoods and where redevelopment investments can yield highest returns.

CANADIAN PACIFIC RAILWAY: CP

Railway. It is a rail network that stretches from Vancouver to Montreal, and also serves major cities in the United States such as Minneapolis, Chicago and New York City.

CAPITAL EXPENDITURES: Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. City policy is that such items included in the capital improvement program should have a cost of \$25,000 or greater and/or a useful life of 10 or more years. For purposes of the City budget, capital assets included in capital outlay accounts within operating budgets usually exceed \$5,000 in cost, and has an expected useful life expectancy of three or more years.

CAPITAL IMPROVEMENT PROGRAM: CIP.

A plan for capital expenditures to be incurred each year over a period of five or more years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL MAINTENANCE: Expenditures to maintain and upgrade long-lived tangible assets, particularly public

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infrastructure, such as roads, storm sewers, etc.

CAPITAL OUTLAY: An expenditure of funds for equipment, furniture, or other capital assets. Such expenditures can be funded via operating revenues or long-term budgets (funded via borrowing, grants, etc.).

CAPITAL PROJECT: The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

CARDIOPULMONARY RESUSCITATION: CPR. This is the manual application of chest compressions and ventilations to patients in cardiac arrest, done in an effort to maintain viability until advanced help arrives.

CASH FUNDING: A methodology of paying for replacement of capital equipment, whereby monies are accumulated in lieu of borrowing for such items.

CDA: Community Development Authority. Governed by Wisconsin Statutes, it is to provide recommendations to the Common Council, Plan Commission and other economic development and redevelopment organizations on redevelopment issues within the City of Brookfield, and addresses redevelopment issues as identified by the Common Council.

CDI: Community Development Investment. It is a grant program to incent primarily downtown community development in the state of Wisconsin.

CERTIFIED SURVEY MAP: CSM. This consists of four or less parcels of land designated as lots or out lots, which

may be recorded in the register of deeds office in the county in which the land is located.

CIP: See Capital Improvement Program.

CITIES AND VILLAGES MUTUAL INSURANCE

COMPANY: See CVMIC. The City's liability insurer.

CMMS: Computerized Maintenance Management System. This is a software package that maintains a computer database of information about an organization's maintenance operations.

COMMERCIAL REVENUE: Revenues from investment earnings, sales/rental of City property or other items not included in other revenue categories.

COMMON COUNCIL: The governing body of the city, consisting of 14 aldermen elected in seven districts.

COMMUNITY DEVELOPMENT AUTHORITY:
See CDA.

COMMUNITY DEVELOPMENT INVESTMENT:
See CDI.

**COMPUTERIZED MAINTENANCE
MANAGEMENT SYSTEM:** See CMMS.

CONSUMER PRICE INDEX: CPI. This is a measurement guide, which examines the changes in weighted average of costs for goods and services.

CONTINGENCY: A budgetary account (appropriation) set aside for emergencies or unforeseen expenditures, for which no other budget exists. City budgetary policy is to maintain contingency funds in a separate appropriation from which

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only the Common Council can authorize the use of such monies. Departments do not carry their own contingency accounts, and are to request transfers from the contingency account for unanticipated expenditures.

COST ALLOCATION: A method of assigning costs to activities, outputs or other cost objects.

CPI: See Consumer Price Index.

CPR: See Cardiopulmonary Resuscitation.

CP RAILWAY: See Canadian Pacific Railway.

CRSNP: See Calhoun Road South Neighborhood Plan.

CSM: See Certified Survey Map.

CVB: See Brookfield Convention and Visitors Bureau.

CVMIC: See Cities and Villages Mutual Insurance Company.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments. In governmental accounting, a fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, except that payable from proprietary funds.

DEFERRED INFLOWS OF RESOURCES: A deferred inflow of resources is an acquisition of net position by a government that is applicable to a future reporting period.

DEFERRED OUTFLOWS OF RESOURCES: A deferred outflow of resources is a consumption of net position by a government that is applicable to a future reporting period.

DEPARTMENT: A major administrative organizational unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPARTMENT OF PUBLIC WORKS: DPW. The Public Works Department is divided into four (4) divisions, as follows: Engineering, Highway, Water and Wastewater.

DEPRECIABLE ASSETS: Certain types of assets (e.g. plant and equipment) that gradually lose their value over time.

DEPRECIATION: The accounting treatment whereby costs of long-lived tangible assets (buildings, machinery, furniture, equipment) are charged as expense over the useful lives of such assets.

DNR: Wisconsin Department of Natural Resources. This is an agency of the state of Wisconsin charged with conserving and managing Wisconsin's natural resources.

DOR: Wisconsin Department of Revenue. This is an agency of the state of Wisconsin responsible for the administration of all tax laws, as well as valuing property and overseeing the wholesale distribution of alcoholic beverages and enforcement of liquor laws. The Department also administers the state's unclaimed property program and the state lottery.

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DPW: See Department of Public Works.

EBSD: Elmbrook School District. This school district is headquartered in Brookfield, Wisconsin and serves Brookfield, Elm Grove and a small portion of New Berlin.

ECONOMIC DEVELOPMENT COMMITTEE: EDC. It is to provide oversight to the Common Council, and other economic development organizations on economic development issues within the City of Brookfield.

ECONOMIC DEVELOPMENT PLAN: EDP. It is a carefully built framework that is long-term in scope. It is used to help communities across diverse situations.

EDC: See Economic Development Committee.

EDMS: Enterprise Document Management System. It is a system that enables an organization to create a single view of all an enterprise's documents and provide workflow tools to monitor and control modifications. It enables businesses to capture a document by either scanning the physical document or downloading the digital version.

EDP: See Economic Development Plan.

ELMBROOK SCHOOL DISTRICT: See EBSD.

EMERGENCY MEDICAL SERVICES: EMS. A system provides emergency medical care. Once it is activated by an incident that causes serious illness or injury, the focus is emergency medical care of the patient(s).

EMERGENCY MEDICAL TECHNICIAN: EMT. It is a person who is specially trained and certified to administer basic emergency services to victims of trauma or acute illness before and during transportation to a hospital or other healthcare facility.

EMERGENCY OPERATIONS PLAN: EOP. It provides the structure and processes that the organization utilizes to respond to and initially recover from an event.

EMERGENCY OPERATOR: EO. This is also known as an emergency medical dispatcher. They are a professional telecommunicator, tasked with the gathering of information related to medical emergencies.

EMS: See Emergency Medical Services.

EMT: See Emergency Medical Technician.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE DOCUMENT MANAGEMENT SYSTEM: See EDMS.

ENTERPRISE FUND: The enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic

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determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

ENTERPRISE RESOURCE PLANNING: ERP.

It is an application that automates business processes, and provides insight and internal controls, drawing on a central database that collects inputs from multiple departments.

ENVIRONMENTAL PROTECTION AGENCY:

EPA. It is a United States federal government agency whose mission is to protect human and environmental health.

EO: See Emergency Operator.

EOP: See Emergency Operations Plan.

EPA: See Environmental Protection Agency.

EQUALIZED VALUE: The estimate of the State of Wisconsin Department of Revenue of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ERP: See Enterprise Resource Planning.

ERP: Expenditure Restraint Program. A supplemental state aid program for municipalities in Wisconsin that restricts the rate of growth of General Fund expenditures to a limit that considers inflation and growth in new construction. In order to receive the aid payment, municipal budgets must not exceed a calculated rate based upon notices provided by the State of Wisconsin each year. The program is

designed to limit growth in property taxes.

ESTIMATED REVENUE: The amount of projected revenues to be collected during the fiscal year.

EXECUTIVE BUDGET MESSAGE: The opening section of the budget, which provides the Common Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor, representing the executive branch.

EXPENDITURE: Use of financial resources for current operating expenses, debt service, capital outlay and intergovernmental transfers.

EXPENDITURE RESTRAINT PROGRAM: See ERP.

EXPENSE: An expense is the reduction in value of an asset as it is used to generate revenue. If the underlying asset is to be used over a long period, the expense form is depreciation and is charged over the useful life of the asset. If the expense is immediately consumed, the expense is charged as incurred.

FBI: Federal Bureau of Investigation. It is the domestic intelligence and security service of the United States and it's the principal federal law enforcement agency.

FEDERAL BUREAU OF INVESTIGATION: See FBI.

FEDERAL EMERGENCY MANAGEMENT AGENCY: FEMA. Grants or other

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financial assistance from the Federal Emergency Management Agency for disaster relief or similar items.

FEDERAL INSURANCE CONTRIBUTIONS ACT:

FICA. This is a U.S. law that mandates a payroll tax on the paychecks of employees, as well as contributions from employers, to fund the Social Security and Medicare programs.

FEMA: See Federal Emergency Management Agency.

FF: Firefighter. They are a person whose job is to extinguish fires.

FFE: Furniture Fixtures and Equipment. This refers to movable furniture, fixtures, or other equipment that have no permanent connection to the structure of a building.

FICA: See Federal Insurance Contributions Act tax.

FIREFIGHTER: See FF.

FLEET USER GROUP: FUG. A group that meets to consider Vehicle/Equipment requests and recommended replacements.

FORECASTING MODEL: Financial analysis used for long-term financial and management planning.

FOX RIVER WATER POLLUTION CONTROL CENTER: FRWPCC. It is operated by the City of Brookfield, and discharges to the Fox River ending up in the Mississippi River and the Gulf of Mexico. It is an activated sludge plant with tertiary filtration and was designed for an average daily flow of 12.5 million gallons per day.

FRWPCC: See Fox River Water Pollution Control Center.

FTE: Full-Time equivalent. A term used to describe the positions authorized for employees assigned to departments based upon hours worked per year.

FUG: See Fleet User Group.

FULL-TIME EQUIVALENT: See FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residuals or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND EQUITY: The excess of fund assets and resources over fund liabilities. A portion of the equity may be restricted, committed or assigned; the remainder is referred to as unassigned fund balance.

FURNITURE FIXTURES AND EQUIPMENT:
See FFE.

GAAP: Generally Accepted Accounting Procedures. It is a cluster of accounting standards and common industry usage that have been developed over many years.

GASB: Governmental Accounting Standards Board. It is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

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GENERAL FUND: The general fund is the general accounting fund of the City. It is used to account for all financial resources except those required to be accounted for in another specialized fund.

GENERAL OBLIGATION NOTES OR BOND: City debt instruments that finance a variety of public projects, such as streets, sewers, buildings and improvements, the repayment of which is supported by the full faith and credit of the City.

GENERALLY ACCEPTED ACCOUNTING PROCEDURES: See GAAP.

GEOGRAPHIC INFORMATION SYSTEM: GIS. A software system based on geographic data (maps) that associates data elements with a particular location; in other words, a digital map connected to a database. The map and the database must be connected by a unique identifier, which in many cases is the parcel number. This allows users of the GIS to search, query and determine relevant information regarding the desired parcel or property area.

GIS: See Geographic Information System.

GFOA: Government Finance Officers Association. It is a professional association of approximately 19,000 state, provincial and local government finance officers in the United States and Canada.

GOALS: Broad, general statements of each division's desired social or organizational outcomes.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: See GFOA.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD: See GASB.

GOVERNMENTAL FUND: Governmental funds are principally supported by taxes and intergovernmental revenues.

GRANT: A contribution by a government or other organization to support a particular function.

HEATING VENTILATION AND AIR CONDITIONING: HVAC. It is the technology of indoor and vehicular environmental comfort.

HGI: Hilton Garden Inn Hotel. It is an American chain of mid-priced, focused service hotels owned by Hilton Worldwide.

Hilton Garden Inn Hotel: See HGI.

HVAC: See Heating Ventilation and Air Conditioning.

I & I: Inflow and Infiltration. It can be defined as the process by which storm water or ground water enter into the sanitary sewer system.

IACP: International Association of Chiefs of Police. It is the world's largest and most influential professional association for police leaders, and is committed to advancing the safety of communities worldwide.

INCODE: City of Brookfield computer software court program.

INFLOW AND INFILTRATION: See I & I.

INFORMATION TECHNOLOGY: IT. It is the study or use of systems (especially computers and telecommunications)

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for storing, retrieving and sending information.

INFRASTRUCTURE ASSETS: Roads, bridges, curbs and gutters, sidewalks, drainage systems and lighting systems installed for the common good.

INSURANCE SERVICES OFFICE: ISO. It is an organization that helps insurance companies with crafting policies, helps them meet statutory laws, and provides information based on data it has accumulated since its inception in 1971.

INTERFUND CHARGES: Amounts transferred from one fund to another, primarily as reimbursements for services provided.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments, and are made for specified purposes.

INTERNAL SERVICE FUND: A fund to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE: See IACP.

ISO: See Insurance Services Office.

IT: See Information Technology.

KILOWATT-HOUR: KWH. It is a unit of energy equal to 3600 kilojoules (3.6 megajoules), and is commonly used

as a billing unit for energy delivered to consumers by electric utilities.

KWH: See Kilowatt-hour.

LAN: Local Area Network. It is a computer network that links devices within a building or group of adjacent buildings.

LAUNCH: It is an opportunity for juniors and seniors attending Elmbrook School District, where students will spend part of their day at their high school and part of their day at LAUNCH. Here students will work in teams on challenges provided by both their instructors and business and industry partners while earning high school and/or college credit.

LED: Light Emitting Diode. It is a semiconductor light source that emits light when current flows through it.

LEPC: Local Emergency Planning Committee. It is a community-based organization that assists in preparing for emergencies, particularly those concerning hazardous materials.

LIABILITIES: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LIGHT EMITTING DIODE: See LED.

LINE ITEM: A budget methodology that provides budgetary control by individual cost elements (objects) within departments.

LOCAL AREA NETWORK: See LAN.

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LOCAL EMERGENCY PLANNING

COMMITTEE: See LEPC.

LOCAL ROAD IMPROVEMENT PROGRAM:

LRIP. This program assists local government in improving seriously deteriorating county highways, town roads and city a village streets. It is a reimbursement program, which pays up to 50% of total eligible costs with local governments providing the balance.

LRIP: See Local Road Improvement Program.

M7: Milwaukee 7. An agency created for a regional, cooperative economic development platform for the seven counties of southeastern Wisconsin (Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Washington and Waukesha counties).

MABAS: Mutual Aid Box Alarm System. It provides emergency rapid response and sustained operations when a jurisdiction or region is stricken by an overwhelming event generated by manmade, technological or environmental threats.

MAJOR FUNDS: Individual funds that report at least ten (10) percent of any of the total governmental fund assets, liabilities, revenues or expenditures or at least five (5) percent of total assets or liabilities for governmental and enterprise funds.

MATERIALS RECOVERY FACILITY: MRF. It is a specialized plant that receives, separates and prepares recyclable materials for marketing to end-user manufacturers. Generally, there are two different types: clean and dirty materials recovery facilities.

MDC: Mobile Data Computers. This is a computerized device used in public transit vehicles, taxicabs, courier vehicles, service trucks, commercial trucking fleets, military logistics, fishing fleets, warehouse inventory control, and emergency vehicles, such a police cars, to communicate with a central dispatch office.

MEDC: Milwaukee Economic Development Corporation. It serves Milwaukee and Waukesha area businesses by providing short term “gap” financing, typically at a below market interest rate.

MG: Million Gallons. It applies to the area of water.

MGD: Million Gallons/Day. It applies to the area of water that can be defined as a rate of flow of water equal to 133,680.56 cubic feet per day, or 1,5472 cubic feet per second, or 3.0689 acre-feet per day. A flow of one million gallons per day for one year equals 1,120 acre feet (365 million gallons).

MILLION GALLONS: See MG.

MILLION GALLONS/DAY: See MGD.

MILWAUKEE 7: See M7.

MILWAUKEE ECONOMIC DEVELOPMENT CORPORATION: See MEDC.

MILWAUKEE METROPOLITAN SEWERAGE DISTRICT: MMSD. A regional government agency that provides water reclamation and flood management services in the greater Milwaukee area that services six watersheds including the Fox River basin within the City of Brookfield.

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MILWAUKEE TOOL CORPORATION: MTC.
It is an American company that develops, manufactures and markets power tools.

MISSION STATEMENT: A broad statement which states the activities that improve the quality of life of City residents.

MMSD: See Milwaukee Metropolitan Sewerage District.

MOBILE DATA COMPUTERS: See MDC.

MODIFIED ACCRUAL: Governmental and Agency funds use this basis of accounting to measure financial position and operating results. Revenues are recognized in the accounting period in which they become available and measurable. (Available means collectible within the current period or soon enough thereafter to pay current liabilities.) Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except: 1) accumulated unpaid sick pay and other employee amounts which are not accrued in the governmental funds, 2) principal and interest on general long-term debt which is recognized when due; and 3) claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

MOODY’S INVESTORS SERVICE: One of three nationally recognized credit rating agencies that assign credit quality ratings to municipal and corporate debt issuers.

MRF: See Materials Recovery Facility.

MTC: See Milwaukee Tool Corporation.

MUNIS: City of Brookfield’s Enterprise Resource Planning (ERP) system.

MUTUAL AID BOX ALARM SYSTEM: See MABAS.

NATIONAL JOINT POWERS ALLIANCE: NJPA. It is a public agency that creates national cooperative contract purchasing solutions on behalf of over 50,000 member entities including all government, education and non-profit agencies nationwide and in Canada.

NATIONAL FIRE PROTECTION ASSOCIATION: NFPA. It is an international nonprofit organization devoted to eliminating death, injury, property and economic loss due to fire, electrical and related hazards.

NEOGOV: Human resource management software and HR systems for government, public sector and higher education to recruit, onboard and evaluate employees with ease.

NET POSITION: The residual of all other elements presented in a statement of financial position. Net position is an element of the statement of financial position and is measured by the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

NJPA: See National Joint Powers Alliance.

NFPA: See National Fire Protection Association.

NON-MAJOR FUNDS: Includes funds, (a) special revenue and (b) capital project funds other than the major capital improvement fund, which are used to

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account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

NON-OPERATING REVENUE/EXPENSE:

Elements of proprietary fund revenue/expenses that are not directly related to the activities accounted for in the particular proprietary fund.

O & M: Operating and Maintenance (expenses). It is the functions, duties and labor associated with the daily operations and normal repairs, replacement of parts and structural components, and other activities needed to preserve an asset so that it continues to provide acceptable services and achieves its expected life.

OPERATING AND MAINTENANCE: See O & M.

OPERATING EXPENDITURES: The expenditures that provide a financial plan for the operation of government, and the provision of services for the year.

PARAMEDIC: PM. It is a person trained to give emergency medical care to people who are injured or ill, typically in a setting outside of a hospital.

Part-Time: PT. An employee is employed for or occupying only part of the usual working day or week.

PACE: Property Assessed Clean Energy. It is an innovated mechanism for financing energy efficiency and renewable energy improvements on properties.

PDD: Planned Development District. These are sites that are proposed to be developed.

PLANNED DEVELOPMENT DISTRICT: See PDD.

PM: See Paramedic.

PPC: Public Protection Classification. It is the countrywide classification system used by the Insurance Services Office (ISO) to reflect a community's local fire protection for property insurance rating purposes.

PRINCIPAL RETIREMENT: The repayment of debt issued by the City in prior years.

PROGRAM/SERVICE BUDGET: A budgetary format whereby costs related to the delivery of related services are grouped into programs for purposes of budget analysis and decisions.

PROMISSORY NOTES: A debt instrument issued by the City that can have a term of up to 10 years as per Wisconsin law.

PROPERTY ASSESSED CLEAN ENERGY: See PACE.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, and penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's assessed valuation and tax rate.

PROPRIETARY FUNDS: Funds that are used to account for activities that are similar to commercial enterprises,

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whereby the costs of services are recovered via user fees and charges.

PSC: Public Service Commission. Wisconsin regulatory agency responsible for oversight of the water utility.

PT: See Part-Time.

PUBLIC PROTECTION CLASSIFICATION:
See PPC.

PUBLIC SERVICE COMMISSION: See PSC.

QA/QC: Quality Assurance/Quality Control. Quality assurance relates to how a process is performed or how a product is made, Quality control is more the inspection aspect of quality management.

QUALITY ASSURANCE/QUALITY CONTROL:
See QA/QC.

RADIO FREQUENCY IDENTIFICATION: RFID. It uses electromagnetic fields to automatically identify and track tags attached to objects.

RAS: Return Activated Sludge. It is settle activated sludge that is collection in the secondary clarifier or the membrane basin and returned to the aeration basin to mix with incoming raw or primary settled wastewater.

RECORD MANAGEMENT SYSTEM: RMS. It is the management of records for an organization throughout a records life cycle.

REFUNDING BONDS: Bonds issued by a municipality to refinance previously outstanding debt, to achieve interest or cash flow savings or re-structuring of debt payments.

REPLACEMENT FUNDS: Monies required per debt covenants or regulatory authorities for future replacement of capital equipment or other items.

REQUEST FOR PROPOSAL: RFP. It is a business document that announces and provides details about a project, as well as solicits bids from contractors who will help complete the project.

RETIREMENT HEALTH SAVINGS: RHS (employee benefit program). This program is designed to help employees meet a critical expense – retiree health care – through a tax-advantaged savings vehicle.

RETURN ACTIVATED SLUDGE: See RAS.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source (such as utility revenues). Such pledge is made before issuance.

REVENUES: Increases in assets of an organization or decreased in liabilities during an accounting period, primarily from an organization's operating activities.

RFID: See Radio Frequency Identification.

RFP: See Request for Proposal.

RHS: See Retirement Health Savings (employee benefit program).

RIGHT OF WAY: ROW. It is a legal right of passage over another person's ground.

RISK MANAGEMENT: An organized attempt to protect a government's

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assets against accidental loss in the most economic method.

RMS: See Record Management System.

ROW: See Right of Way.

SAFER: Staffing for Adequate Fire and Emergency Response. It is a grant that was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, “front line” firefighters available in communities.

SCADA: Supervisory Control and Data Acquisition. Information retrieval and monitoring system for wastewater plant and lift stations and water utility.

SDC: State Debt Collections. It a program partnered with the State of Wisconsin Department of Revenue in collection of debt to enhance current collections operations.

SHARED REVENUE: Revenue that is levied by one governmental unit, but shared usually on a predetermined basis, with another unit of government or class of governments.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service, which is presumed to be of general benefit to the public and of special benefit to such properties.

STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE: See SAFER.

STATE DEBT COLLECTION: See SDC.

STATE TRUST FUND LOAN: State of Wisconsin loan program monitored by the Commissioner of Public Lands restricted to public purpose loans for economic development, local infrastructure, capital equipment and vehicles, building repairs and improvements, and refinancing existing liabilities to reduce future borrowing costs. Loans are for periods of ten (10) years or less.

STP-M: Federal transportation grant program administered by State of Wisconsin.

STRATEGIC PLANNING: A process of establishing broad goals and objectives for an organization, in order to provide guidance to operating units in carrying out the activities and mission of the organization.

SUPERVISORY CONTROL AND DATA ACQUISITION: See SCADA.

TARGETED INVESTMENT AREA: TIA. Areas wherein detailed physical planning is to be completed in order that these areas become developed or redeveloped in a manner that meets identified community goals and objectives.

TAX INCREMENTAL DISTRICT: TID. A defined geographic district identified for special economic development and job creation by providing property tax financing for public improvements, such as roads, sewer and water lines, or development incentives. Its purpose is to promote tax base expansion and has a limited life of twenty-seven years after creation. Once the improvements are paid for, the increased property taxes go to the city, county and school districts.

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TAX LEVY: The total amount of property taxes imposed by a governmental unit.

TAX RATE: The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the City. Due to changes in the total assessed valuation of the City from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TIA: See Targeted Investment Area.

TID: See Tax Incremental District.

TIPSS: Titan Public Safety Solutions. It is a customer-oriented, public safety software company located in Madison, Wisconsin.

TITAN PUBLIC SAFETY SOLUTIONS: See TIPSS.

TRACS: City of Brookfield's electronic ticketing system.

TRANSIENT VOLTAGE SURGE

SUPPRESSOR: TVSS. It is a general classification of an array of devices that are designed to react to sudden or momentary overvoltage conditions.

TVSS: See Transient Voltage Surge Suppressor.

UNINTERRUPTABLE POWER SYSTEM:

UPS. It is an electrical apparatus that provides emergency power to a load

when the input power source or mains power fails. A UPS differs from an auxiliary or emergency power system or standby generator in that it will provide near-instantaneous protection from input power interruptions, by supplying energy stored in batteries, super capacitors or flywheels.

UPS: See Uninterruptable Power System.

UTILITY ENTERPRISE FUNDS: A fund set up for use by the Utilities (Sewer/Water) of the City that provides goods or services to the public for a fee that makes the entity (Sewer/Water departments) self-supporting.

VARIABLE FREQUENCY DRIVES: VFD. It is a type of motor controller that drives an electric motor by varying the frequency and voltage of its power supply.

VFD: See Variable Frequency Drives.

VILLAGE LOAN FUND: Economic development incentive to assist businesses interested in locating or investing in the Historic Village area along Brookfield Road.

WAC: Wiberg Aquatic Center. Located in Wirth Park.

WAN: Wide Area Network. It is a computer network spanning regions, countries, or even the world.

WATER POLLUTION CONTROL CENTER: WPCC. The sewer treatment plant operated by the City of Brookfield.

WAUKESHA COUNTY CENTER FOR GROWTH: WCCG. Economic

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development entity sponsored by Waukesha County.

WAUKESHA COUNTY COMMUNICATIONS:

WCC. Waukesha County Communications. It is a public safety dispatch center for Waukesha County, Wisconsin that provides 911 and non-emergency call taking, and dispatch services for 19 police agencies and 19 fire departments.

WAUKESHA COUNTY FEDERATED LIBRARY

SYSTEM: WCFLS. This is located in Waukesha, WI, and offers books, periodicals and other information sources to patrons. The library collection also includes electronic databases, films and other cultural materials. In addition to its collections, the Library also hosts programs and activities in the Waukesha County area.

WAUKESHA COUNTY TECHNICAL COLLEGE:

WCTC. It is a technical (community) college in Waukesha County, Wisconsin area. The college has campuses in Waukesha and Pewaukee. It is a member of the 16 school Wisconsin Technical College System.

WAUKESHA EDUCATION COMMUNITY AREA

NETWORK: WECAN. Consortium of local governments and school districts through which the City's Internet access is provided.

WCC: See Waukesha County Communications.

WCCG: See Waukesha County Center for Growth.

WCFLS: See Waukesha County Federated Library System.

WCTC: See Waukesha County Technical College.

WECAN: See Waukesha Education Community Area Network.

WEDC: Wisconsin Economic Development Corporation. State of Wisconsin quasi-public agency to promote economic development created in 2011 by Wisconsin Act 7.

WIBERG AQUATIC CENTER: See WAC.

WIDE AREA NETWORK: See WAN.

WISCONSIN DEPARTMENT OF NATURAL RESOURCES: See DNR.

WISCONSIN DEPARTMENT OF REVENUE: See DOR.

WISCONSIN ECONOMIC DEVELOPMENT CORPORATION: See WEDC.

WISCONSIN LIBRARY ASSOCIATION: WLA.

It is a nonprofit, professional membership organization that has provided service to the library community and Wisconsin's citizens since 1891. WLA represents librarians and library staff from school, public, academic and special libraries as well as students, trustees and library friends.

WISCONSIN POLLUTION DISCHARGE

ELIMINATION SYSTEM: WPDES. The DNR regulates the discharge of pollutants to waters of the state through the WPDES program. Wastewater permits contain all the monitoring requirements, special reports and compliance schedules appropriate to the facility in questions. Permits are issued for a five-year term.

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WISCONSIN PROFESSIONAL POLICE

ASSOCIATION: WPPA. It serves the needs of law enforcement personnel statewide. It has developed expertise in employment relations, collective bargaining, legislative lobbying and legal assistance for law enforcement personnel.

WISCONSIN RETIREMENT SYSTEM: WRS.

It is a qualified retirement system under Section 401(a) of the Internal Revenue Code. It is a hybrid defined benefit plan, containing elements of both a 401(k) or defined contribution plan and a defined benefit plan.

WLA: See Wisconsin Library Association.

WPCC: See Water Pollution Control Center.

WPDES: See Wisconsin Pollution Discharge Elimination System.

WPPA: See Wisconsin Professional Police Association.

WRS: See Wisconsin Retirement System.