## CITY OF BROOKFIELD

### Operations/Accounting Structure (1)

<table>
<thead>
<tr>
<th>DEPARTMENT/DIVISION</th>
<th>Governmental Funds</th>
<th>Enterprise Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Revenue</td>
<td>Special Projects</td>
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<tr>
<td>General Government</td>
<td></td>
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<tr>
<td>Mayor</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Common Council</td>
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<td></td>
</tr>
<tr>
<td>City Attorney</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>City Clerk/Elections</td>
<td>X</td>
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</tr>
<tr>
<td>Finance/Treasurer</td>
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<td></td>
</tr>
<tr>
<td>Assessor</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Information Technology</td>
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<tr>
<td>Human Resources</td>
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<tr>
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<tr>
<td>Protection of Persons and Property</td>
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<tr>
<td>Police</td>
<td>X</td>
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<tr>
<td>Fire</td>
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<td></td>
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<tr>
<td>Inspection Services</td>
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<td>Public Works</td>
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<td>Administration/Engineering</td>
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<td>Highway and Streets</td>
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<td>Solid Waste/Recycling</td>
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<td>Wastewater Utility</td>
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<td>Water Utility</td>
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<tr>
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<td>X</td>
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<td>Community Development Authority</td>
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</table>

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

### 2020 Operating Budget - Functional and Funding Source Analysis

<table>
<thead>
<tr>
<th>Department/Fund</th>
<th>Total Sources</th>
<th>FUNDING SOURCES</th>
<th>Total Expenditures</th>
<th>2020 Salaries</th>
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<td>-</td>
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<td>471,642</td>
<td>54,502</td>
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<td>Subtotal Education, Parks &amp; Recreation</td>
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<td>4,582,582</td>
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<td>Community Development</td>
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<td>Contingency Appropriation &amp; Transfers</td>
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<td>-</td>
<td>550,000</td>
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<td>Subtotal General Fund</td>
<td>45,911,283</td>
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<td>9,484,874</td>
<td>4,681,409</td>
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<tr>
<td>Percent of Subtotal</td>
<td>100.00%</td>
<td>69.14%</td>
<td>20.66%</td>
<td>10.20%</td>
</tr>
</tbody>
</table>

### Other Operating Budgets

- **Self-Supporting Recreation Programs**
  - 391,390
- **Community Development Authority**
  - 1,650,587
- **Economic Development**
  - 1,429,690
- **Computers/Vehicles/Equipment**
  - 2,007,242
- **Fleet Management**
  - 7,208,330
- **Wastewater/PW Inspection**
  - 14,738,414
- **Water**
  - 7,208,330

### Grand Total

<p>| | | | | |</p>
<table>
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<tr>
<th></th>
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<tbody>
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<td>71,471,413</td>
<td>34,945,000</td>
<td>27,811,261</td>
<td>8,715,152</td>
<td>63,356,286</td>
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</tbody>
</table>

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 $768,929 and $438,330 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 $126,818 and Wastewater is $62,099.

4. Total Tax Levy is $38,732,000. In addition to $33,812,000 included with this summary, taxes were levied for Debt Service in the amount of $4,250,000, Employee Retirement Special Fund of $370,000, and $300,000 for Stormwater Capital Projects Fund.
## CITY OF BROOKFIELD
### 2020 Operating Budget - Functional and Funding Source Analysis

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>20,774</td>
<td>3,510</td>
<td>28,314</td>
<td>210,679</td>
<td>14,420</td>
<td>38,869</td>
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<td>684</td>
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<tr>
<td>10,612</td>
<td>-</td>
<td>-</td>
<td>149,366</td>
<td>3,565</td>
<td>-</td>
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<tr>
<td>43,426</td>
<td>3,635</td>
<td>32,797</td>
<td>429,822</td>
<td>7,725</td>
<td>4,190</td>
<td>96,000</td>
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<td>35,079</td>
<td>1,235</td>
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<tr>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>475</td>
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<td>726,424</td>
<td>15,680</td>
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<td>46,425</td>
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<td>721,033</td>
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<td>2,340</td>
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<tr>
<td>80,017</td>
<td>7,299</td>
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<td>755,400</td>
<td>11,425</td>
<td>88,098</td>
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<td>12,600</td>
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<tr>
<td>39,957</td>
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<td>380,305</td>
<td>17,123</td>
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<td>1,568</td>
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<td>32,429</td>
<td>5,619</td>
<td>59,970</td>
<td>340,482</td>
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<td>59,278</td>
<td>20,950</td>
<td>76,075</td>
<td>-</td>
<td>-</td>
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<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>76,783</td>
<td>-</td>
<td>-</td>
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</tr>
</tbody>
</table>

### 2020 Budget Summary

- **Funding Source:** 406,197, 1,478,471, 1,057,102, 93,808, 20,216, 2,649,597, 3,999,372, 4,457,089
- **Total Budget:** 4,173,230, 58,204,163, 58,204,163
- **Percentage:** 7.03% 30.58% 62.69%

### Financial Details

- **Revenue:** 3,999,372 4,457,089
- **Expenditure:** 33,491,209 695,482
- **Surplus:** 3,168,787 350,000
- **Revenue to Expenditure Ratio:** 8.52% 7.03%

---

**Note:** The table provides a detailed breakdown of the 2020 Operating Budget, including various functional and funding sources, with specific values in thousands of dollars.
### CITY OF BROOKFIELD

**Full Time Equivalents (FTE) - Authorized Positions**

<table>
<thead>
<tr>
<th>Department</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>Allocated Staff (1)</th>
<th>Adjusted 2020</th>
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</thead>
<tbody>
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<td><strong>General Fund</strong></td>
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</tr>
<tr>
<td>Mayor</td>
<td>1.75</td>
<td>1.75</td>
<td>1.75</td>
<td>1.75</td>
<td>1.75</td>
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<tr>
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<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>-</td>
<td>7.00</td>
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<tr>
<td>City Attorney</td>
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<td>2.55</td>
<td>3.55</td>
<td>3.55</td>
<td>-</td>
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<tr>
<td>City Clerk</td>
<td>4.00</td>
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<td>4.00</td>
<td>4.00</td>
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<td>11.00</td>
<td>11.00</td>
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<tr>
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<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Management Fund</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>-</td>
<td>5.00</td>
</tr>
</tbody>
</table>

Total FTE’S: 352.78 357.03 359.68 362.58 365.45 (0.00) 365.45

(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.

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**Full Time Equivalents (FTE) - Authorized Positions**

- **Administrative**
- **Police**
- **Fire/EMS**
- **Engineering/Highway**
- **Library/Parks & Recreation**
- **Utilities/PW Inspection/Fleet**

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Brookfield, though relatively young as an incorporated municipality, has roots which stretch far back in Wisconsin history. The area around the present City, originally home to the Sac and Potawatomi tribes, was at first ruled by the French. The area came under English control in 1763 after the French and Indian War. After the American Revolution, England ceded its claim to the territory to the United States, and the Brookfield area became part the Northwest Territory. Over the years, as new states entered the Union, southeastern Wisconsin was attached to various territories. In 1836, the Brookfield area became part of Milwaukee County in the Territory of Wisconsin.

The first white settler, William Howe, arrived in 1820 with a Presidential Land Grant giving him title to the area. Robert Curran bought a claim in 1836, and established a tavern and inn. By 1839, the population necessitated a schoolhouse, and the 1840 census showed a population of 148.

In 1846, Milwaukee County was split up into 10 smaller counties. The new County of Waukesha contained 16 townships, including the Town of Brookfield. In 1850, the Milwaukee and Mississippi Railroad (now the Canadian Pacific Railway) built a railroad through the town. The railroad erected a depot in 1853, creating the Brookfield Junction. In 1850, the Town of Brookfield covered 36 square miles and numbered 1,944 inhabitants. The Town grew relatively slowly over the ensuing years, remaining primarily agricultural, with Brookfield Junction serving as a commercial center for the surrounding farms. A second railroad depot, constructed in 1867, still stands.

Between 1850 and World War II, the character of the Town of Brookfield changed little. Brookfield remained a quiet agricultural community. This quiet, rural atmosphere attracted one notorious resident as Al Capone established a residence and distillery on Brookfield Road. The 1920's also brought the first suburban development to Brookfield. Kinsey's Garvendale, a residential subdivision, was platted in 1928 in the southeast corner of the Town. The location was chosen to be convenient to the industrial areas in nearby West Allis. The great depression, which started a year later, effectively killed the demand for new housing, and the early subdivisions developed slowly.

After World War II, development in Brookfield began to increase. A lack of housing, the baby boom, and Government sponsored building programs helped encourage suburban development. After several annexations of Town land by neighboring communities, an incorporation drive started. The City of Brookfield was incorporated on August 14, 1954. Franklin Wirth served as the first Mayor. The new city covered an area of 17.5 square miles and had a population of 7,900. At the time, much of the land was still in agricultural use. The City's founders set out to build a community with a strong industrial and commercial base by encouraging orderly development of office and industrial areas.

Over the last 50 years, Brookfield has become a major contributor to the Southeastern Wisconsin economy. Residential, office and industrial development has transformed the City from a rural town to the third largest city in Wisconsin (as measured by taxable properties). During this time, Brookfield’s land area and population increased substantially.

Today, Brookfield covers 26 square miles and numbers nearly 40,000 residents. Although the city is nearly fully developed, Brookfield still retains a semi-rural character with its open space, parks and low-density single family residential development. Brookfield remains committed to orderly development, responsible government and maintaining a high quality of life.
Location:
Waukesha County, Wisconsin, 15 miles west of downtown Milwaukee.

Incorporated:
August, 1954

Form of Government:
Mayor/Council, Mayor serves four-year term, two aldermen elected from each of seven districts. Aldermen serve four-year staggered terms.

Population:
37,920 (2010 U.S. Census Bureau)
39,951 (2019 Wisconsin Dept. of Administration)

Households:
14,576 (2010 U.S. Census Bureau)
15,457 (2020 Wisconsin Dept. Of Administration Projection)

Median Age:
46.1 Years (U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates)

Education Level:
97.1% of the population obtained high school graduate or higher, 61.3% obtained bachelor's degree or higher. (U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates)

Income:
$101,761 (U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates)
$69,111 (Per Capita Waukesha County 2017, U.S. Dept. of Commerce)

Median Equalized Home Value (single family):
$297,600 (2018—single family only doesn't include Condos or R2-3)

Average Sale Price (based on 654 total sales):
$382,800 (2018)

Office and Industrial Parks:
Five industrial parks and ten office parks and office complexes are located in Brookfield.

Retail and Hotels:
Brookfield Square Shopping Center is the only enclosed mall in Waukesha County. Numerous other shopping centers and freestanding stores exist. Seven hotels are located in the City, offering over 1,306 guestrooms. There will be four more hotels that will be completed by early 2020, at which time the room offerings will be approximately 1,840 guestrooms.

Office Vacancy Rate:
12.8% (Read Estate Database, Inc—2nd Quarter 2019)

Vehicles Available:
98.1% of households have one or more vehicles available. 2% have zero vehicles. (U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates)

Equalized Value:
$7,201,545,000 (2018 Wisconsin Dept. of Revenue)

2018/2019 Municipal Tax Rates (per $1,000 assessed valuation):
City of Brookfield: $ 5.64
Elmbrook Schools: $ 10.04
Net total-Elmbrook Schools: $ 16.21

Schools:
There are five Elementary Schools, two Middle Schools, two High Schools, and one Special Education Co-Op. Total public school enrollment is 7,334. Elmbrook has nine private Elementary and Secondary Schools. Total private school enrollment, 2,755. (2018-2019 Wisconsin Dept. of Public Instruction)

Transportation:
Three general aviation airports are located within five miles of Brookfield. International airports are nearby in Milwaukee and Chicago. Interstate 94 bisects the city. The Port of Milwaukee is 15 miles away. Two commercial rail lines extend through Brookfield and Amtrak operates passenger rail service from Milwaukee. The Milwaukee County Transit system runs bus service throughout Milwaukee and stops at Brookfield Square.

Media:
1 community weekly newspaper and 2 regional daily newspapers. The Milwaukee Metropolitan Area contains 12 broadcast television channels and 40 radio stations.

Parks:
1,840 acres of parks, of which 475 acres are active park sites. Numerous recreational facilities.

Places of Worship:
29 churches are in the Brookfield area, representing 15 denominations.

Health Care:
Elmbrook Memorial Hospital, part of the Ascension Healthcare system, has 166 beds. There are 194 Health Service Facilities and 12 nursing, group, assisted living or retirement homes.

Regional Amenities:
 Numerous recreational sites, performing arts groups, and museums exist in Brookfield and Waukesha County. Milwaukee is within a 15-minute drive. Madison WI, Green Bay WI, and Chicago are all within 2 hours of Brookfield.
## City of Brookfield
### Principal Employers
#### Current Year and Nine Years Ago

<table>
<thead>
<tr>
<th>Employer</th>
<th>Number of Employees (1)</th>
<th>Rank</th>
<th>Percentage of Total City Employment (2)</th>
<th>Number of Employees (1)</th>
<th>Rank</th>
<th>Percentage of Total City Employment (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Milwaukee Tool</td>
<td>1,369</td>
<td>3</td>
<td>7.31%</td>
<td>1,256</td>
<td>1</td>
<td>7.16%</td>
</tr>
<tr>
<td>Elmbrook School District</td>
<td>1,123</td>
<td>4</td>
<td>6.00%</td>
<td>1,089</td>
<td>2</td>
<td>6.21%</td>
</tr>
<tr>
<td>BMO Harris Bank (formerly M&amp;I Bank)</td>
<td>1,011</td>
<td>5</td>
<td>5.40%</td>
<td>1,089</td>
<td>2</td>
<td>6.21%</td>
</tr>
<tr>
<td>Ascension Healthcare</td>
<td>928</td>
<td>6</td>
<td>4.96%</td>
<td>550</td>
<td>6</td>
<td>3.13%</td>
</tr>
<tr>
<td>U.S. Bank</td>
<td>800</td>
<td>7</td>
<td>3.71%</td>
<td>615</td>
<td>5</td>
<td>3.50%</td>
</tr>
<tr>
<td>FISERV (corporate headquarters)</td>
<td>702</td>
<td>8</td>
<td>2.40%</td>
<td>550</td>
<td>6</td>
<td>3.13%</td>
</tr>
<tr>
<td>Pick'n Save (5 stores)</td>
<td>612</td>
<td>9</td>
<td>1.95%</td>
<td>550</td>
<td>6</td>
<td>3.13%</td>
</tr>
<tr>
<td>Thomson Reuters</td>
<td>450</td>
<td>10</td>
<td>1.94%</td>
<td>408</td>
<td>10</td>
<td>2.32%</td>
</tr>
<tr>
<td>Milliman, Inc.</td>
<td>365</td>
<td>11</td>
<td>1.63%</td>
<td>408</td>
<td>10</td>
<td>2.32%</td>
</tr>
<tr>
<td>Bonton Stores Inc. (Boston Store)</td>
<td>450</td>
<td>12</td>
<td>2.56%</td>
<td>408</td>
<td>10</td>
<td>2.32%</td>
</tr>
<tr>
<td>Elmbrook Memorial Hospital (now Ascension)</td>
<td>812</td>
<td>13</td>
<td>4.94%</td>
<td>408</td>
<td>10</td>
<td>2.32%</td>
</tr>
<tr>
<td>AT&amp;T</td>
<td>443</td>
<td>14</td>
<td>2.52%</td>
<td>408</td>
<td>10</td>
<td>2.32%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,723</strong></td>
<td></td>
<td><strong>41.26%</strong></td>
<td><strong>6,857</strong></td>
<td></td>
<td><strong>39.07%</strong></td>
</tr>
</tbody>
</table>

**Notes:**
1. Source - survey conducted by Wisconsin Public Finance Professionals (City's municipal advisor).
2. Source - Wisconsin Department of Workforce Development.
3. Includes 1,258 full time and 111 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 Available Year and Nine Years Ago

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Taxable Assessed Value</th>
<th>Rank</th>
<th>Percentage of Total City Taxable Assessed Value</th>
<th>Taxable Assessed Value</th>
<th>Rank</th>
<th>Percentage of Total City Taxable Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brookfield Square Joint Venture</td>
<td>$146,374,700</td>
<td>1</td>
<td>2.112%</td>
<td>131,245,030</td>
<td>1</td>
<td>1.998%</td>
</tr>
<tr>
<td>TIC Brookfield Lakes 1 LLC (office park)</td>
<td>48,080,500</td>
<td>2</td>
<td>0.694%</td>
<td>50,256,700</td>
<td>2</td>
<td>0.765%</td>
</tr>
<tr>
<td>Milwaukee Electric Tool Corp</td>
<td>43,077,200</td>
<td>3</td>
<td>0.622%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ICA BFCC Venture (Brookfield Fashion Center)</td>
<td>43,000,000</td>
<td>4</td>
<td>0.602%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colle MT Brookfield WI LLC (Fountain Square)</td>
<td>37,231,600</td>
<td>5</td>
<td>0.537%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bt (Multi) LLC (Boston Store parcel)</td>
<td>26,584,900</td>
<td>6</td>
<td>0.384%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brookfield Square Anchor S LLC (Sears parcels)</td>
<td>25,500,000</td>
<td>7</td>
<td>0.368%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RVT Pavilion at Shoppers World (shopping center)</td>
<td>25,426,500</td>
<td>8</td>
<td>0.367%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ICA Brookfield Venture (Calhoun Crossing)</td>
<td>24,364,900</td>
<td>9</td>
<td>0.352%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Suter Creek LLC (apartments)</td>
<td>23,256,000</td>
<td>10</td>
<td>0.336%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiserv Inc</td>
<td>24,991,020</td>
<td>9</td>
<td>0.380%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V.K. Development</td>
<td>30,998,170</td>
<td>3</td>
<td>0.472%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Milwaukee Hotel LLC</td>
<td>29,400,530</td>
<td>4</td>
<td>0.448%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metropolitan Life Insurance Co.</td>
<td>25,398,900</td>
<td>8</td>
<td>0.387%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town Center LLC</td>
<td>25,949,600</td>
<td>7</td>
<td>0.395%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sears, Roebuck &amp; Co.</td>
<td>23,417,410</td>
<td>10</td>
<td>0.356%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>442,896,300</strong></td>
<td></td>
<td><strong>6.390%</strong></td>
<td><strong>396,139,790</strong></td>
<td></td>
<td><strong>6.030%</strong></td>
</tr>
</tbody>
</table>

**Note:** Source-City Assessor.
## City of Brookfield
### Demographic and Economic Statistics
For the fiscal years ended December 31, 2009 through 2018

<table>
<thead>
<tr>
<th>Year</th>
<th>Population (1)</th>
<th>Personal Income (2)</th>
<th>Per Capita Personal Income (3)</th>
<th>Unemployment Rates (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Waukesha County</td>
<td>State of Wisconsin</td>
</tr>
<tr>
<td>2018</td>
<td>39,323</td>
<td>$2,744,824,046</td>
<td>$69,802</td>
<td>$49,430</td>
</tr>
<tr>
<td>2017</td>
<td>38,342</td>
<td>2,649,853,962</td>
<td>69,111</td>
<td>48,941</td>
</tr>
<tr>
<td>2016</td>
<td>37,806</td>
<td>2,541,735,186</td>
<td>67,231</td>
<td>47,426</td>
</tr>
<tr>
<td>2015</td>
<td>37,859</td>
<td>2,464,431,605</td>
<td>65,095</td>
<td>46,571</td>
</tr>
<tr>
<td>2014</td>
<td>37,847</td>
<td>2,343,069,923</td>
<td>61,909</td>
<td>44,785</td>
</tr>
<tr>
<td>2013</td>
<td>37,835</td>
<td>2,252,393,220</td>
<td>59,532</td>
<td>43,079</td>
</tr>
<tr>
<td>2012</td>
<td>37,870</td>
<td>2,251,598,720</td>
<td>59,456</td>
<td>42,947</td>
</tr>
<tr>
<td>2011</td>
<td>37,890</td>
<td>2,154,387,510</td>
<td>56,859</td>
<td>41,112</td>
</tr>
<tr>
<td>2010</td>
<td>37,920</td>
<td>2,038,465,440</td>
<td>53,757</td>
<td>38,995</td>
</tr>
<tr>
<td>2009</td>
<td>39,600</td>
<td>2,101,255,200</td>
<td>53,062</td>
<td>38,085</td>
</tr>
</tbody>
</table>

**Notes:**

1. Source - Department of Administration - State of Wisconsin (Final Muni Estimate 2018)
2. Personal income estimate for City based upon City population and County per capita personal income.
CITY OF BROOKFIELD
Miscellaneous Statistical Data

Date of incorporation: ................................................................. 1954
Form of government: .................................................................... Mayor/Council
Area of City: ........................................................................ 27.58 square miles
Miles of road (does not include County-maintained roads): ...................... 255
Population *:........................................................................... 38,323
Median age of resident +: ................................................................ 46.1
Number of registered voters: ................................................................ 27,155
Number of single family homes (does not include Condos or Duplexes): ..... 12,480
Median equalized value – single family home: ...................................... $297,600
Number of parks: ........................................................................ 25
Number of libraries: ..................................................................... 1
Number of hospitals: ..................................................................... 1
Fire protection:
  Number of fire stations: ............................................................. 3
  Number of fire trucks: .............................................................. 5
  Number of ambulances: .......................................................... 4
  Number of personnel:
    Command staff: ..................................................................... 16
    Paramedic/Firefighter/Equipment Operator: ......................... 37
    Firefighter/Equipment Operator/EMT: .................................... 5
    Other employees: .................................................................... 2
  Sworn FTEs per 1,000 population *: ........................................... 1.52
Police Protection:
  Number of police stations: ....................................................... 1
  Number of sworn officers: ...................................................... 74
  Number of other employees: .................................................. 18
  Number of patrol vehicles: ..................................................... 18
  Sworn FTEs per 1,000 population *: ........................................... 1.93

* Source – 2018 estimate, Wisconsin Department of Administration
+ Source – U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates
### Schools:
- Public elementary schools: ................................................................. 5
- Public middle schools: ................................................................. 2
- Public high schools: ................................................................. 2
- Special Educational Co-Op: ......................................................... 1
- Parochial elementary schools: ..................................................... 8
- Private elementary/high schools: ............................................. 1

### Churches – all denominations:
- ................................................................................................. 29

### Water Utility (2018):
- Number of customers: ............................................................... 12,300
- Gallons consumed (millions): ................................................. 1,100
- Miles of water main: ................................................................. 257
- Number of hydrants: ................................................................. 2,796

### Sewer Utility (2018):
- Number of customers: ............................................................... 14,736
- Gallons treated (millions): ....................................................... 3,537
- Miles of sanitary sewers: .......................................................... 324
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.

ACA: Affordable Care Act.

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.

ADA: Americans with Disability Act.

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.

AFSCME: American Federation of State, County and Municipal Employees.

ALPR: Automatic License Plate Reader system.

AMI: Advanced Metering Infrastructure.

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.

AMR: Automatic Meter Reading.

APPRAISED VALUE: To make an estimate of value for the purpose of taxation.

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.

ASSETS: Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

AWS: Amazon Web Services.

**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.

**BCC:** Brookfield Conference Center.

**BLS:** 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 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 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.

**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.

**CAD:** Computer Aided Design.

**CAMA:** Computer Assisted Mass Appraisal.

**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 MAINTENANCE:** Expenditures to maintain and upgrade long-lived tangible assets, particularly public infrastructure, such as roads, storm sewers, etc.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

**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.

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

**CD**: Compact Disc.

**CDA**: Community Development Authority.

**CDBG**: Community Development Block Grant.

**CDI**: Community Development Investment Grant.

**CIP**: Capital Improvement Program. 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.

**CMMS**: Computerized Maintenance Management System.

**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.

**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 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**: Consumer Price Index; a measurement guide which examines the changes in weighted average of costs for goods and services.

**CPR**: Cardiopulmonary Resuscitation.

**CRSNP**: Calhoun Road South Neighborhood Plan.
GLOSSARY OF BUDGET – RELATED TERMS
(Continued)

CSM: Certified Survey Map.

CVB: Brookfield Convention and Visitors Bureau.

CVMIC: Cities and Villages Mutual Insurance Company. The City’s liability insurer.

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.

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.

DOR: Wisconsin Department of Revenue.

DOT: Wisconsin Department of Transportation.

DPW: Department of Public Works.

DSPS: Department of Safety and Professional Services.

DVD: Digital Video Disk.

EBSD: Elmbrook School District.

EDC: Economic Development Committee.

EDP: Economic Development Plan.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

EMS: Emergency Medical Services.

EMT: Emergency Medical Technician.

EMV: Europay, MasterCard and Visa.

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


EPA: Environmental Protection Agency.

ePCR: Electronic Patient Care Reporting.

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: 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.
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 of time, 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.

FEMA: Federal Emergency Management Agency. Grants or other financial assistance from the Federal Emergency Management Agency for disaster relief or similar items.

FFE: Furniture Fixtures and Equipment.


FMLA: Family Medical Leave Act.

FORECASTING MODELS: Financial analyses used for long-term financial and management planning.

FRWPCC: 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: Fleet User Group.

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.

G.O.: General Obligation (debt obligation supported by full taxing authority of the City).

GAAP: Generally Accepted Accounting Procedures.

GAB: Government Accountability Board.

GASB: Governmental Accounting Standards Board.

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.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

GENERAL OBLIGATION NOTES OR BONDS: 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.

GIS: Geographic Information System. 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.

GFOA: Government Finance Officers Association of the United States and Canada.

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

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

GPS: Global Positioning System.

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

HDHP: High Deductible Health Plan.

HGI: Hilton Garden Inn Hotel.

HVAC: Heating Ventilation and Air Conditioning.

I & I: Inflow and Infiltration.

INCODE: City of Brookfield computer software court program.

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

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.
GLOSSARY OF BUDGET – RELATED TERMS  
(CONTINUED)

**ISDN:** Integrated Services Digital Network.

**ISO:** Insurance Services Office.

**IT:** Information Technology.

**KWH:** Kilowatt Hour

**LAN:** Local Area Network.

**LED:** Light Emitting Diode.

**LEPC:** Local Emergency Planning Committee.

**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.

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

**LRIP:** 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.

**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.

**MDC:** Mobile Data Computers.

**MEDC:** Milwaukee Economic Development Corporation.

**MG:** Million Gallons.

**MGD:** Million Gallons/Day.

**MISSION STATEMENT:** A broad statement which states the activities that improve the quality of life of City residents.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

MMSD: Milwaukee Metropolitan Sewerage District. 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.

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: Materials Recovery Facility.

MSO: Modified Suburban Overlay.

MTC: Milwaukee Tool Corporation.

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

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.

NIBRS: National Incident Based Reporting System.


NON-MAJOR FUNDS: Includes funds, (a) special revenue and (b) capital project funds other than the major capital improvement fund which are used to 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).
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

**OMS**: Operations Management Software.

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

**PDD**: Planned Development District.

**PPC**: Public Protection Classification.

**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 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, 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**: Part-Time.

**QA/QC**: Quality Assurance/Quality Control.

**RAS**: Return Activated Sludge.

**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.

**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.

**RFP**: Request for Proposal.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

RHS: Retirement Health Savings (employee benefit program).

RISK MANAGEMENT: An organized attempt to protect a government’s assets against accidental loss in the most economic method.

RLF: Revolving Loan Fund.

ROW: Right Of Way.

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

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.

SIC: Standard Industrial Classification.

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.

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.

SVRS: Statewide Voter Registration System.

SWAT: Special Weapons and Tactics.

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: Targeted Investment Area. 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.

TID: Tax Incremental District. 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.

TraCS: City of Brookfield’s electronic ticketing system.

TVSS: Transient Voltage Surge Suppressor.

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.

VFD: 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.

WAN: Wide Area Network.

Waukesha County Center for Growth: Economic development entity sponsored by Waukesha County.

WCC: Waukesha County Communications.

WCCG: Waukesha County Center for Growth.

WCFLS: Waukesha County Federated Library System.

WCTC: Waukesha County Technical College.

WDOT: Wisconsin Department of Transportation.

WECAN: Waukesha Education Community Area Network. Consortium of local governments and school districts through which the City’s Internet access is provided.
GLOSSARY OF BUDGET – RELATED TERMS
(CONTINUED)

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

**WLA:** Wisconsin Library Association.

**WPCC:** Water Pollution Control Center.

**WPDES:** Wisconsin Pollution Discharge Elimination System.

**WRS:** Wisconsin Retirement System.