

NON-MAJOR FUNDS



CITY OF BROOKFIELD Non-Major Fund Budgets

These funds are used to account for resources other than those accounted for in the General, Debt Service, Utilities, or major Capital Improvement capital projects fund. Special revenue funds are used to account for those activities where monies are restricted or committed for a specific purpose, with a specific revenue source making up a substantial part of the fund resources, and the expenditures must be restricted or committed for specific programs. Capital projects funds are used to accumulate resources that are restricted, committed or assigned for the acquisition/construction of capital facilities or other capital assets.

Employee Retirement Fund (special revenue)

This fund accounts for the City paid portion of retired police, firefighters' and former American Federation of State, County and Municipal Employees (AFSCME) employee health insurance and to accumulate resources for payment of accumulated sick leave benefits payable to eligible employees upon retirement.

Sister Cities Fund (special revenue)

This fund is used to account for donations received by the City for its participation in the Sister Cities program. These funds have been committed by the Council for use related to this program.

Police Grant Fund (special revenue)

This fund is used to account for monies received by the City for its participation in drug seizures, traffic safety and other non-recurring grants. These funds are restricted for use in future drug prevention, expenditures related to grant criteria and investigation activities.

Bike Path Fund (special revenue)

This fund accounts for developer fees restricted for the construction of bicycle paths. Funds accumulated are transferred to the Capital Projects Fund for expenditures on applicable projects.

Stormwater Management Fund (capital projects)

This fund is used to accumulate resources restricted or assigned for stormwater related costs, which may include property acquisition or construction of stormwater facilities. Monies accounted for in this fund are generally transferred to the Capital Improvement capital projects fund for expenditure.

Self-Supporting Recreation Programs Fund (special revenue)

This fund accounts for the revenues and expenditures of recreation programs for which fees are established to recover 100% of the direct operating costs of the program.

Forestation Fund (capital projects)

This fund accounts for the spending of developer fees or grants restricted for the landscaping of boulevards and other City right-of-ways.

Parks Development Fund (special revenue)

This fund accounts for developer fees and other contributions restricted for the purchase and development of parkland. Also accounted for in this fund are the lease payments from wireless communications carriers that the Common Council has committed for the Greenway Corridor recreation trails throughout the City. Monies accumulated in this fund are typically transferred to the Capital Improvement fund for expenditures on applicable projects. The 2022 budget also includes a transfer to the General fund for support of personnel costs for trail maintenance (first done in 2017, increased in 2022) as well as a transfer to the Vehicle/Equipment Replacement fund for the purchase of a utility vehicle in 2022.

Wetlands Preservation Fund (special revenue)

This fund accounts for the spending of developer fees restricted for the purchase and preservation of wetlands.

Community Development Authority Fund (special revenue)

This fund accounts for the activities of the City's Community Development Authority (blended component unit), including expenditures related to planning and other activities specifically related to redevelopment of identified areas of the City and targeted land acquisitions as approved by the Common Council.

Economic Development Fund (special revenue)

This fund accounts for monies committed for economic development. Funding for this effort is a portion of the lodging taxes collected by the City on hotels and motels. This fund also includes the allocation of the hotel taxes paid to the Brookfield Convention/Visitors Bureau for tourism and community promotion per City ordinance and state statutes. Certain of the monies accumulated in this fund may also be transferred to the Conference Center debt service in support of the debt payments on debt issued to fund the construction of the Brookfield Conference Center.

Vehicle/Equipment Replacement Fund (capital projects)

This fund was established to accumulate funds for the replacement of vehicles and similar type equipment, along with the related expenditure of such monies.

Computer Replacement Fund (capital projects)

This fund accounts for the spending of monies assigned for the periodic replacement of City technology items (hardware, software, and related) based on a revolving fund approach.

Cable Television Fund (special revenue)

This fund was established to account for the receipt of capital contribution fees from Time Warner Cable and the related expenditures to purchase equipment for televising City meetings and other cable television broadcasting activities. Such revenues ended in 2010 as a result of changes in state law regarding video franchises (preempting local regulation), and once the accumulated funds are spent in future years, the fund will be closed.

Special Assessment Fund (special revenue)

This fund is used to account for the collection of special assessments for general City (non-utility) public improvement projects for which all or a portion of the project costs are assessed to the abutting property owners. Amounts are transferred to the General City debt service fund to pay the related debt service on debt issued to initially fund the project.

ARPA Fund (special revenue)

This fund accounts for the revenues and expenditures of the American Rescue Plan Act (ARPA) grant funds, including any interfund transfers to fund government services. The ARPA funding is part of a federal COVID relief package that provided emergency funding to state and local governments in response to the COVID-19 pandemic.

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

	2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>SUMMARY - NON-MAJOR FUNDS</u>						
<u>Revenues</u>						
Taxes-						
General property taxes	\$ 1,650,000	1,650,000	1,650,000	1,650,000	1,860,000	
Lodging taxes	250,000	511,000	441,210	511,000	539,000	
Intergovernmental revenues -						
State aid/grants	1,781	-	4,157	4,251	-	
Federal grants	-	-	2,047,055	2,047,055	2,227,055	
Public charges for services:						
Public works	2,160	1,500	2,025	2,025	-	
Park and recreation	313,427	401,900	254,382	350,184	395,609	
Special assessment revenues:						
Special assessments	31,328	31,328	-	31,328	31,328	
Interest on special assessments	8,342	6,103	313	6,103	5,663	
Transfers - Special Revenue Funds	-	-	-	-	92,000	
Commercial revenues -						
Wireless antenna leases	571,966	592,072	534,320	577,791	606,679	
Sale of City Equip/Prop	124,001	55,000	22,100	80,000	75,000	
Donations	-	-	3,000	3,000	-	
Sundry Revenues	39,058	-	-	-	-	
Investment income	294,651	61,000	(17,139)	32,000	32,000	
Total revenues	<u>3,286,714</u>	<u>3,309,903</u>	<u>4,941,423</u>	<u>5,294,737</u>	<u>5,864,334</u>	77.18%
<u>Expenditures</u>						
General government:						
Sister Cities	114	1,000	-	5,000	1,000	
Protection of persons & property:						
Police department	122,548	199,840	171,386	146,450	161,840	
Fire department	257,020	337,256	158,448	139,800	215,480	
Public works -						
Street maintenance	57,299	43,784	45,528	47,785	39,245	
Stormwater management	-	50,000	-	-	-	
Park and recreation	246,300	444,781	249,018	392,669	428,940	
Conservation and development -						
Economic development	544,846	511,806	361,012	506,792	538,650	
Capital outlay:						
Transfer to Capital Projects Funds	857,000	1,205,500	215,500	855,500	442,000	
Vehicles/equipment	864,688	1,522,745	645,583	1,481,237	1,113,976	
Computer hardware/software	218,960	231,800	133,801	231,800	391,000	
Transfer out - General fund	500,000	500,000	500,000	500,000	1,325,500	
Transfer out - Debt service fund	150,000	150,000	75,000	150,000	150,000	
Total expenditures	<u>3,818,775</u>	<u>5,198,512</u>	<u>2,555,276</u>	<u>4,457,033</u>	<u>4,807,631</u>	-7.52%
Excess of revenues and sources over (under) expenditures and uses	(532,061)	(1,888,609)	<u>2,386,147</u>	837,704	1,056,703	
<u>Fund balances, January 1</u>	<u>16,790,934</u>	<u>16,258,873</u>		<u>16,258,873</u>	<u>17,096,577</u>	
<u>Fund balances, December 31</u>	<u>\$ 16,258,873</u>	<u>14,370,264</u>		<u>17,096,577</u>	<u>18,153,280</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>205 - EMPLOYEE RETIREMENT FUND</u>							
Revenues							
Taxes-							
General property taxes	205400 401000	\$ 350,000	350,000	350,000	350,000	350,000	
Commercial revenues -							
Investment income	205430 466000	105,681	22,000	(6,421)	11,500	11,500	
Total revenues		<u>455,681</u>	<u>372,000</u>	<u>343,579</u>	<u>361,500</u>	<u>361,500</u>	-2.82%
Expenditures							
Protection of persons & property:							
Police department	20511552 579500	121,074	199,840	166,963	142,450	161,840	
Fire department	20511555 579501	257,020	337,256	158,448	139,800	215,480	
Public works -							
Street maintenance	20511556 579502	57,299	43,784	45,528	47,785	39,245	
Total expenditures		<u>435,393</u>	<u>580,880</u>	<u>370,939</u>	<u>330,035</u>	<u>416,565</u>	-28.29%
Excess of revenues over (under) expenditures		20,288	(208,880)	<u>(27,360)</u>	31,465	(55,065)	
Fund balances, January 1		6,125,233	6,145,521		6,145,521	6,176,986	
Fund balances, December 31		<u>\$ 6,145,521</u>	<u>5,936,641</u>		<u>6,176,986</u>	<u>6,121,921</u>	
 <u>206 - SISTER CITIES FUND</u>							
Revenues							
Commercial revenues -							
Donations	206430 465000	\$ -	-	3,000	3,000	-	
Investment income	206430 466000	612	200	(35)	100	100	
Total revenues		<u>612</u>	<u>200</u>	<u>2,965</u>	<u>3,100</u>	<u>100</u>	-50.00%
Expenditures							
General government:							
Sister Cities	20611551 579514	114	1,000	-	5,000	1,000	
Total expenditures		<u>114</u>	<u>1,000</u>	<u>-</u>	<u>5,000</u>	<u>1,000</u>	0.00%
Excess of revenues over (under) expenditures		498	(800)	<u>2,965</u>	(1,900)	(900)	
Fund balances, January 1		35,749	36,247		36,247	34,347	
Fund balances, December 31		<u>\$ 36,247</u>	<u>35,447</u>		<u>34,347</u>	<u>33,447</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>209 and 210 - POLICE GRANT FUND</u>							
Revenues							
Intergovernmental revenues -							
State grants	209/210402 407000	\$ 1,781	-	4,157	4,251	-	
Commercial revenues -							
Investment income	209/210403 466000	323	100	(18)	50	50	
Total revenues		<u>2,104</u>	<u>100</u>	<u>4,139</u>	<u>4,301</u>	<u>50</u>	-50.00%
Expenditures							
Protection of persons & property:							
Police department	20930153 579503	1,474	-	4,423	4,000	-	
Total expenditures		<u>1,474</u>	<u>-</u>	<u>4,423</u>	<u>4,000</u>	<u>-</u>	NA
Excess of revenues over (under) expenditures		630	100	<u>(284)</u>	301	50	
Fund balances, January 1		18,783	19,413		19,413	19,714	
Fund balances, December 31		\$ <u>19,413</u>	<u>19,513</u>		<u>19,714</u>	<u>19,764</u>	
<u>221 - BIKE PATH FUND</u>							
Revenues							
Commercial revenues -							
Investment income	221430 466000	453	100	(2)	50	50	
Total revenues		<u>453</u>	<u>100</u>	<u>(2)</u>	<u>50</u>	<u>50</u>	-50.00%
Expenditures							
Transfer to Capital Projects Fund	22140170 578507	33,000	-	-	-	-	
Total expenditures		<u>33,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	NA
Excess of revenues over (under) expenditures		(32,547)	100	<u>(2)</u>	50	50	
Fund balances, January 1		33,955	1,408		1,408	1,458	
Fund balances, December 31		\$ <u>1,408</u>	<u>1,508</u>		<u>1,458</u>	<u>1,508</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>222 - STORMWATER MANAGEMENT FUND</u>							
Revenues							
Taxes-							
Public works	222474 479509	2,160	1,500	2,025	2,025	-	
Special assessment revenues:							
Special assessments	222425 479510	6,893	6,893	-	6,893	6,893	
Interest on special assessments	222425 466500	2,413	483	-	483	483	
Commercial revenues -							
Investment income	222430 466000	20,229	5,600	(617)	2,200	2,200	
Total revenues		<u>31,695</u>	<u>14,476</u>	<u>1,408</u>	<u>11,601</u>	<u>9,576</u>	-33.85%
Expenditures							
Public works -							
Stormwater management	22240156 579509	\$ -	50,000	-	-	-	
Capital outlay:							
Transfer to Capital Projects Fund	22240170 578509	\$ 750,000	455,000	227,500	455,000	-	
Total expenditures		<u>750,000</u>	<u>505,000</u>	<u>227,500</u>	<u>455,000</u>	<u>-</u>	-100.00%
Excess of revenues over (under) expenditures		(718,305)	(490,524)	<u>(226,092)</u>	(443,399)	9,576	
Fund balances, January 1		1,350,328	632,023		632,023	188,624	
Fund balances, December 31		<u>\$ 632,023</u>	<u>141,499</u>		<u>188,624</u>	<u>198,200</u>	
<u>231 - SELF-SUPPORTING RECREATION PROGRAMS</u>							
Revenues							
Public charges for services:							
Public works							
Park and recreation		\$ 174,376	401,900	248,657	344,459	395,609	
Commercial revenues -							
Investment income		6,707	1,500	(314)	700	700	
Total revenues		<u>181,083</u>	<u>403,400</u>	<u>248,343</u>	<u>345,159</u>	<u>396,309</u>	-1.76%
Expenditures							
Park and recreation		\$ 214,101	444,781	249,018	387,669	428,940	
Conservation and development -							
Total expenditures		<u>214,101</u>	<u>444,781</u>	<u>249,018</u>	<u>387,669</u>	<u>428,940</u>	-3.56%
Excess of revenues over (under) expenditures		(33,018)	(41,381)	<u>(675)</u>	(42,510)	(32,631)	
Fund balances, January 1		396,890	363,872		363,872	321,362	
Fund balances, December 31		<u>\$ 363,872</u>	<u>322,491</u>		<u>321,362</u>	<u>288,731</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>232 - FORESTATION FUND</u>							
Revenues							
Commercial revenues -							
Investment income	232430 466000	\$ 2,830	700	(163)	300	300	
Total revenues		<u>2,830</u>	<u>700</u>	<u>(163)</u>	<u>300</u>	<u>300</u>	-57.14%
Expenditures							
Park and recreation	23250363 579506	\$ -	-	-	5,000	-	
Total expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	NA
Excess of revenues over (under) expenditures		2,830	700	<u>(163)</u>	(4,700)	300	
Fund balances, January 1		165,220	168,050		168,050	163,350	
Fund balances, December 31		<u>\$ 168,050</u>	<u>168,750</u>		<u>163,350</u>	<u>163,650</u>	

233 - PARKS DEVELOPMENT FUND

Revenues							
Public charges for services:							
Public works							
Park and recreation	233476 479600-06	\$ 138,780	-	4,674	4,674	-	
Commercial revenues -							
Wireless antenna leases	233430 469000	571,966	592,072	534,320	577,791	606,679	
Sale of City Equip/Prop	233430 467000	66,300	-	-	-	-	
Sundry Revenue	233430 465000	16,100	-	-	-	-	
Investment income	233430 466000	79,832	15,000	(4,652)	8,700	8,700	
Total revenues		<u>872,978</u>	<u>607,072</u>	<u>534,342</u>	<u>591,165</u>	<u>615,379</u>	1.37%
Expenditures							
Capital outlay:							
Public Site Expense	23350363 579600	32,199	-	-	-	-	
Transfer to Capital Projects Fund	23350370 578600	574,000	1,250,500	488,000	900,500	577,500	
Total expenditures		<u>606,199</u>	<u>1,250,500</u>	<u>488,000</u>	<u>900,500</u>	<u>577,500</u>	-53.82%
Excess of revenues over (under) expenditures		266,779	(643,428)	<u>46,342</u>	(309,335)	37,879	
Fund balances, January 1		4,555,890	4,822,669		4,822,669	4,513,334	
Fund balances, December 31		<u>\$ 4,822,669</u>	<u>4,179,241</u>		<u>4,513,334</u>	<u>4,551,213</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>234 - WETLANDS PRESERVATION FUND</u>							
Revenues							
Public charges for services:							
Park and recreation	234475 479505	\$ 271	-	1,051	1,051	-	
Commercial revenues -							
Investment income	234430 466000	2,075	400	(119)	200	200	
Total revenues		<u>2,346</u>	<u>400</u>	<u>932</u>	<u>1,251</u>	<u>200</u>	-50.00%
Expenditures							
Total expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	NA
Excess of revenues over (under) expenditures		2,346	400	<u>932</u>	1,251	200	
Fund balances, January 1		121,090	123,436		123,436	124,687	
Fund balances, December 31		<u>\$ 123,436</u>	<u>123,836</u>		<u>124,687</u>	<u>124,887</u>	
 <u>240 - COMMUNITY DEVELOPMENT AUTHORITY FUND</u>							
Revenues							
Commercial revenues -							
Investment income	240430 466000	\$ 5,677	1,200	(318)	600	600	
Total revenues		<u>5,677</u>	<u>1,200</u>	<u>(318)</u>	<u>600</u>	<u>600</u>	100.00%
Expenditures							
Park and recreation							
Conservation and development -							
Economic development		\$ 10,000	-	-	-	-	
Total expenditures		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	NA
Excess of revenues over (under) expenditures		(4,323)	1,200	<u>(318)</u>	600	600	
Fund balances, January 1		331,893	327,570		327,570	328,170	
Fund balances, December 31		<u>\$ 327,570</u>	<u>328,770</u>		<u>328,170</u>	<u>328,770</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

	2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>241 - ECONOMIC DEVELOPMENT FUND</u>						
Revenues						
Taxes-						
Lodging taxes	\$ 250,000	511,000	441,210	511,000	539,000	
Commercial revenues -						
Investment income	241430 466000	7,515	1,600	(359)	800	800
Total revenues		<u>257,515</u>	<u>512,600</u>	<u>440,851</u>	<u>511,800</u>	<u>539,800</u> 5.31%
Expenditures						
Conservation and development -						
Economic development		534,846	511,806	361,012	506,792	538,650
Total expenditures		<u>534,846</u>	<u>511,806</u>	<u>361,012</u>	<u>506,792</u>	<u>538,650</u> 5.24%
Excess of revenues over (under) expenditures	(277,331)	794	<u>79,839</u>	5,008	1,150	
Fund balances, January 1		508,262	230,931	230,931	235,939	
Fund balances, December 31	\$	<u>230,931</u>	<u>231,725</u>	<u>235,939</u>	<u>237,089</u>	
<u>250 - VEHICLE / EQUIPMENT REPLACEMENT FUND</u>						
Revenues						
Taxes-						
General property taxes	250400 401000	\$ 1,100,000	1,100,000	1,100,000	1,100,000	1,260,000
Transfers - Special Revenue Funds	250453 475100	-	-	-	-	92,000
FEMA Grants	250402 409000	-	-	-	-	180,000
Commercial revenues -						
Sale of City Equipment	250430 468000	57,701	55,000	22,100	80,000	75,000
Misc Sundry Revenue	250430 465000	8,868	-	-	-	-
Investment income	250430 466000	32,605	6,400	(2,419)	3,500	3,500
Total revenues		<u>1,199,174</u>	<u>1,161,400</u>	<u>1,119,681</u>	<u>1,183,500</u>	<u>1,610,500</u> 38.67%
Expenditures						
Capital outlay:						
Vehicles/equipment	25011560-63 603/10-14000	864,688	1,522,745	645,583	1,481,237	1,113,976
Total expenditures		<u>864,688</u>	<u>1,522,745</u>	<u>645,583</u>	<u>1,481,237</u>	<u>1,113,976</u> -26.84%
Excess of revenues over (under) expenditures		334,486	(361,345)	<u>474,098</u>	(297,737)	496,524
Fund balances, January 1		1,414,872	1,749,358	1,749,358	1,451,621	
Fund balances, December 31	\$	<u>1,749,358</u>	<u>1,388,013</u>	<u>1,451,621</u>	<u>1,948,145</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>251 - COMPUTER REPLACEMENT FUND</u>							
Revenues							
Taxes-							
General property taxes	251400 401000	\$ 200,000	200,000	200,000	200,000	250,000	
Sundry Revenue	251430 465000	14,090	-	-	-	-	
Investment income	251430 466000	13,486	2,800	(887)	1,500	1,500	
Total revenues		<u>227,576</u>	<u>202,800</u>	<u>199,113</u>	<u>201,500</u>	<u>251,500</u>	24.01%
Expenditures							
Capital outlay:							
Computer hardware/software	25121264 601000	144,851	228,800	133,801	228,800	391,000	
Total expenditures		<u>144,851</u>	<u>228,800</u>	<u>133,801</u>	<u>228,800</u>	<u>391,000</u>	70.89%
Excess of revenues over (under) expenditures							
		82,725	(26,000)	<u>65,312</u>	(27,300)	(139,500)	
Fund balances, January 1		716,042	798,767		798,767	771,467	
Fund balances, December 31		\$ <u>798,767</u>	<u>772,767</u>		<u>771,467</u>	<u>631,967</u>	
<u>253 - CABLE TELEVISION FUND</u>							
Revenues							
Commercial revenues -							
Investment income	253430 466000	1,183	300	(8)	100	100	
Total revenues		<u>1,183</u>	<u>300</u>	<u>(8)</u>	<u>100</u>	<u>100</u>	-66.67%
Expenditures							
Capital outlay:							
Computer hardware/software	25321560 579513	74,109	3,000	-	3,000	-	
Total expenditures		<u>74,109</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	100.00%
Excess of revenues over (under) expenditures							
		(72,926)	(2,700)	<u>(8)</u>	(2,900)	100	
Fund balances, January 1		80,589	7,663		7,663	4,763	
Fund balances, December 31		\$ <u>7,663</u>	<u>4,963</u>		<u>4,763</u>	<u>4,863</u>	

**CITY OF BROOKFIELD
2022 Budget Summary**

Non-Major (Special Revenue and Capital Projects) Funds

		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
<u>254 - SPECIAL ASSESSMENT FUND</u>							
Revenues							
Special assessment revenues:							
Special assessments	254425 479510	\$ 24,435	24,435	-	24,435	24,435	
Interest on special assessments	254425 466500	5,929	5,620	313	5,620	5,180	
Commercial revenues -							
Investment income	254430 466000	15,443	3,100	(807)	1,700	1,700	
Total revenues		<u>45,807</u>	<u>33,155</u>	<u>(494)</u>	<u>31,755</u>	<u>31,315</u>	-5.55%
Expenditures							
Transfer to Debt Service Fund	25411570 578510	150,000	150,000	75,000	150,000	150,000	
Total expenditures		<u>150,000</u>	<u>150,000</u>	<u>75,000</u>	<u>150,000</u>	<u>150,000</u>	0.00%
Excess of revenues over (under) expenditures		(104,193)	(116,845)	<u>(75,494)</u>	(118,245)	(118,685)	
Fund balances, January 1		936,138	831,945		831,945	713,700	
Fund balances, December 31		<u>\$ 831,945</u>	<u>715,100</u>		<u>713,700</u>	<u>595,015</u>	

260 - ARPA (AMERICAN RESCUE PLAN ACT)

Revenues							
FEMA Grants	260402 409000	-	-	2,047,055	2,047,055	2,047,055	
Total revenues		<u>-</u>	<u>-</u>	<u>2,047,055</u>	<u>2,047,055</u>	<u>2,047,055</u>	100.00%
Expenditures							
Transfer out to other funds	26011570 591000	-	-	-	-	1,190,000	
Total expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,000</u>	100.00%
Excess of revenues over (under) expenditures		-	-	<u>2,047,055</u>	2,047,055	857,055	
Fund balances, January 1		-	-		-	2,047,055	
Fund balances, December 31		<u>\$ -</u>	<u>-</u>		<u>2,047,055</u>	<u>2,904,110</u>	

**SELF-SUPPORTING RECREATION PROGRAMS
FUND 231**

DEPARTMENT: Parks and Recreation

PROGRAM MANAGER: Director of Parks, Recreation and Forestry

PROGRAM DESCRIPTION:

The Recreation Division is responsible for providing year round recreational programs and activities for all age groups. The programs for which a fee is charged, are sufficient enough to cover the cost of the programs accounted for in this Special Revenue Fund. These include sports leagues and programs, cultural arts, leisure and fitness classes, youth instructional program and programs for individuals with special needs. Management of these programs is encompassed with the other duties of management in the Parks, Recreation and Forestry Department in the General Fund with policies and budget development determined by the Parks and Recreation Commission.

SERVICES:

- Various sports instructional programs, camps and leagues for all age groups.
- Cultural activities including Civic Band and Chorus.
- Supervise summer day camp programs.
- Various youth and adult recreation/enrichment instruction programs.
- Adult exercise and fitness programs.
- Programs for individuals with special needs.

STAFFING:

Staffing for these activities are seasonal and based on the number of programs offered.

ACTIVITY MEASURES AND 2021/2022 OBJECTIVES:

The recreation programs activity measures and objectives are included with the Park, Recreation and Forestry activity measures and objectives in the department's portion of the General Fund budget section.

BUDGET SUMMARY:

Significant budget variances from 2021 to 2022 include:

Account	Amount	Explanation
560000 – Contractual Services	(\$37,000)	1) Prior contractor (Kids Sports) for youth sports ceased operations; funds shifted to salary accounts to offer youth instructional sports using City staff. 2) Previous contractor for adult fitness no longer offering classes

CITY OF BROOKFIELD
Self Supporting Recreation Programs Fund Budget

SELF-SUPPORTING RECREATION PROGRAMS FUND EXPENDITURES - FUND 231, DEPT 503	2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change	
REVENUES:							
SOFTBALL/BASEBALL YOUTH	231477 458025	\$ 28,900	34,730	45,465	45,405	40,115	
BASKETBALL/FOOTBALL YOUTH	231477 458026	68,210	86,339	12,453	80,339	90,683	
CIVIC BAND/CHORUS	231477 458027	(387)	6,090	600	1,300	7,690	
DAY CAMP	231477 458028	14,425	66,740	68,320	67,315	69,600	
GENERAL INSTRUCTIONAL YOUTH	231477 458030	20,302	55,015	41,543	39,804	37,465	
LEISURE/FITNESS ADULT	231477 458032	10,666	33,870	12,892	18,000	25,270	
OPEN GYM ADULT	231477 458033	703	1,700	(1)	1,700	1,700	
SENIOR CENTER PROGRAMS	231477 458036	2,703	48,660	15,961	30,000	48,660	
SPORTS CAMP	231477 458040	2,348	9,736	14,664	14,482	9,736	
SOFTBALL ADULT	231477 458041	13,008	19,940	17,914	18,514	21,990	
TENNIS ADULT/YOUTH	231477 458042	7,931	15,600	16,387	15,600	19,320	
LEISURE ADULT/FAMILY	231477 458044	5,418	23,480	2,470	12,000	23,380	
MISC SUNDRY REVENUES	231430 465000	149	-	(11)	-	-	
INTEREST INCOME	231430 466000	6,707	1,500	(314)	700	700	
TOTAL REVENUES		181,083	403,400	248,343	345,159	396,309	-1.8%
EXPENDITURES (COMBINED ALL PROGRAMS):							
SALARIES/BENEFITS							
SALARIES	501000	76,917	137,142	104,294	139,153	156,941	
FICA TAX	502000	5,343	10,415	7,978	10,609	11,928	
PENSION	502100	409	-	435	301	-	
GROUP INSURANCE-OTHER	502200	69	-	49	37	-	
Sub-total		82,738	147,557	112,756	150,100	168,869	14.4%
PERSONNEL EXPENDITURES							
DUES/SUBSCRIPTIONS	504000	35	-	-	-	-	
MEETINGS, CONFERENCES & TRAVEL	505000	425	3,225	506	3,225	3,225	
EDUCATIONAL TRAINING	506000	-	500	-	-	500	
Sub-total		460	3,725	506	3,225	3,725	0.0%
OPERATING EXPENDITURES							
POSTAGE	520001	-	5,000	4,818	5,000	4,875	
PUBLISHING/ADVERTISING	523000	5,136	14,000	16,174	16,174	15,000	
MATERIALS & SUPPLIES	524000	32,836	38,194	31,580	41,350	42,596	
COMPUTER SOFTWARE MAINTENANCE	527000	776	1,500	396	1,500	1,500	
CREDIT CARD FEES	546002	3,403	10,000	6,815	10,000	10,000	
Sub-total		42,151	68,694	59,783	74,024	73,971	7.7%
CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES	560000	70,981	189,671	68,010	138,820	159,505	
RENTAL	560005	17,771	35,134	7,963	21,500	22,870	
Sub-total		88,752	224,805	75,973	160,320	182,375	-18.9%
TOTAL RECREATION EXPENDITURES		214,101	444,781	249,018	387,669	428,940	-3.6%
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(33,018)	(41,381)	<u>(675)</u>	(42,510)	(32,631)	
BEGINNING FUND BALANCE		396,890	363,872		363,872	321,362	
ENDING FUND BALANCE		<u>\$ 363,872</u>	<u>\$ 322,491</u>		<u>\$ 321,362</u>	<u>\$ 288,731</u>	

**COMMUNITY DEVELOPMENT AUTHORITY
FUND 240**

DEPARTMENT: Community Development

DIVISION: Community Development Authority

PROGRAM MANAGER: Director of Community Development

PROGRAM DESCRIPTION:

Governed by Wisconsin Statutes, the mission of the Community Development Authority (CDA) 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. The CDA addresses redevelopment issues as identified by the Common Council.

As part of this mission, the CDA is anticipated to work within the eleven key commercial neighborhoods in the community called Targeted Investment Areas (TIAs) as identified in the City's Comprehensive Plan. These neighborhoods represent the most likely areas of physical change to be experienced in Brookfield over the next 29 years.

The CDA is envisioned to take an active role in influencing the redevelopment of key commercial, office, industrial and residential properties in the City of Brookfield. Areas identified by the Common Council for redevelopment efforts of the CDA include the Brookfield Square Mall/Executive Drive area, the Northeast Industrial area – including the Milwaukee Tool Corporation campus, the Village area, the establishment of a business/industrial park in the Northwest Gateway area (Capitol Airport area) of the City, and Bishops Woods Office Park area. These efforts are consistent with City Comprehensive Plan "Land Use," "Jobs and Shopping" and "Destinations" short-term focus initiatives and implementation activities. The CDA can facilitate linkages and create partnerships between the development community and such resources as redevelopment plans and information, property information, financial assistance and incentives, public infrastructure improvements and other development and redevelopment resources.

To address the complexities associated with redevelopment issues, the CDA needs access to a team of professional advisors through a combination of City staff and consultants. Historical budgets have included allocations for the hiring of planning, engineering, legal and financial experts. The CDA has assumed much of the Plan Commission's role regarding redevelopment planning, brownfield remediation and the associated costs. Future funding for specific redevelopment activities, including actual redevelopment project costs will likely come from debt issuance, the establishment of tax incremental districts (TID), federal and state grants and loans, or potentially from the proceeds of sales or leases of City-owned property.

SERVICES:

- Provide all services and perform all duties as allowed in Section 66.1301 through 1341 of the Wisconsin Statutes, to carry out rehabilitation and conservation objectives, blight elimination, slum clearance and urban renewal programs and projects.
- Serve as the City's redevelopment division, and interact with the development community and other redevelopment organizations within the local area and state.
- Create and implement redevelopment plans within the City's eleven TIAs with specific initial attention to five of the eleven areas as identified above.
- Pursuant to Wisconsin Statutes, acquire, condemn, use, lease, hold, improve, demolish and/or dispose of any property acquired in a project area.
- Create marketing strategies and materials to attract developers to redevelopment sites within Brookfield.
- Study the feasibility of and create incentives for redevelopment and brownfield remediation, such as tax incremental financing, grant programs, loan programs or other financing tools.
- On behalf of the City, prepare applications for federal and state redevelopment grants and loans.
- Direct the City's business revitalization grant program, which assists existing businesses and property owners with redevelopment of their properties.

STAFFING:

No additional staff is budgeted to support the activities of the CDA. The Director of Community Development serves as the Executive Director of the CDA. Existing City staff, including Community Development, Finance and City Attorney, along with any other departments and consultants as needed, also staff the CDA. A seven-member board appointed by the Mayor and confirmed by the Common Council oversees the CDA.

ACTIVITY MEASURES:

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
CDA Board Meetings	2	1	-	1	1
Redevelopment Plans	1	1	-	1	1
Redevelopment Public Hearings	1	-	-	-	1
Developer Meetings/ Inquiries (estimated)	12	10	5	5	5
Redevelopment partnerships/ incentives created	1	-	-	1	1
Reports (annual, biannual, variable)	1	1	1	1	1
Inquiries (estimated)	12	10	10	10	10

OBJECTIVES ACCOMPLISHED IN 2021:

* Indicates if associated with one of the City's Comprehensive Plan short-term focus initiatives.

1. * Continue to implement the recommendations of the plan for the Bluemound Road/I-94 Area or TIA including, but not limited to the pursuit of the strategies and development objectives outlined in the TIA plan, the implementation and administration of TID #5 and TID #8, marketing of concepts, administration of design guidelines and considering partnerships with property owners and interested developers particularly during the post COVID-19 pandemic period. Prepare to update the TIA plan in 2022 when the conditions of the post COVID-19 pandemic are generally understood by City staff through outreach to experts. Respond to proposals regarding the repositioning of retail centers, office parks and hospitality businesses, in part, to promote re-use and changes in the market demand for such buildings along Bluemound Road. Monitor Interstate 94 interchange needs based on development activity in Bluemound Road corridor, and the associated need for an update to the plan for this TIA in anticipation of an Environmental Impact Study contemplated for an interstate highway interchange alternative analysis listed in the City Comprehensive Plan. Monitor the studies and policy deliberations associated with the potential implementation of the Milwaukee Region Bus Rapid Transit (BRT) proposed for the Bluemound Road corridor within the region (Land Use Initiative #2, Jobs and Shopping Initiative #1 and Transportation Initiative #1).
 - Staff assisted interested parties pursuing the redevelopment of the former Boston Store site at Brookfield Square, being one of the most pivotal development sites in the City.
2. * Promote the development of the Northwest Gateway Industrial Area or TID #4 including responding to requests for building construction. Further heighten the collaboration with the developer of said area and others to continue to promote the industrial use of the area. Work with owner of the Capitol Airport on the plans for the airport (Jobs and Shopping Initiative #3).
 - Staff prepared a report outlining how a local manufacturer who proposed to relocate to the Northbrook Commerce Center, would qualify to receive an economic development grant of \$225,000 from the Community Development Authority reserve funds. The project did not come to fruition due to issues outside the City's control.
3. * Implement the Bishops Woods Neighborhood Plan (Land Use Initiative #1).
 - No activity.
4. * Promote the redevelopment of the Village Area TIA. Complete the relocation and renovation the former Canadian Pacific Rail Depot into an active commercial use and trailhead for the County's recreational trail planned for the Upper Fox River corridor. Continue to respond to strategies for private sector redevelopment as additional projects are proposed (Destination Initiative #1).
 - No redevelopment assistance activity.

5. * Recommend strategies to the elected officials to implement the next steps of the development plan for the 124th Street Corridor TIA including providing applicable assistance to the growth at the Milwaukee Tool Corporation (MTC) campus (Land Use Initiative #1 and Jobs and Shopping Initiative #1).
 - No redevelopment assistance activity.
6. * Monitor the City's other TIAs to determine what, if any, redevelopment initiatives within those TIAs may be warranted (Land Use Initiative #1 and Destination Initiative #1).
 - No redevelopment assistance activity.

OBJECTIVES TO BE ACCOMPLISHED IN 2022:

* Indicates if associated with one of the City's Comprehensive Plan short-term focus initiatives.

1. * Continue to implement the recommendations of the plan for the Bluemound Road/I-94 Area or TIA including, but not limited to the pursuit of the strategies and development objectives outlined in the TIA plan, the implementation and administration of TID #5 and TID #8, marketing of concepts, administration of design guidelines and considering partnerships with property owners and interested developers particularly during the post COVID-19 pandemic period. In 2021-22 prepare a project scope to update the TIA plan in 2022-23 if the conditions of the post COVID-19 pandemic are generally understood by City staff through outreach to experts otherwise delay fully into 2023. Respond to proposals regarding the repositioning of retail centers, office parks and hospitality businesses, in part, to promote re-use and changes in the market demand for such buildings along Bluemound Road (Land Use Initiative #2 and Jobs and Shopping Initiative #1).
2. * Implement a strategy during 2022-23, when the economic and market conditions of the post COVID-19 pandemic are generally understood by City staff through outreach to experts, that will inform the need to strategically update the 2050 Comprehensive Plan or component parts thereof, such as other TIA plans over the course of several years. As part of this initiative, respond to proposals regarding the repositioning of retail centers, office parks and hospitality businesses, in part, to promote re-use and changes in the market demand for such buildings consistent with the goals and objectives listed in Chapters Two, Four and Eight of the 2050 Comprehensive Plan (Land Use Initiative #1, Jobs and Shopping #3 and Destination Initiative #1).
3. * Promote the development of the Northwest Gateway Industrial Area or TID #4 including responding to requests for building construction. Continue to heighten the collaboration with the developer of said area and others to continue to promote the industrial use of the area. Work with owner of the Capitol Airport on the plans for the airport (Jobs and Shopping Initiative #3).
4. * Promote the redevelopment of the Village Area TIA. Continue to respond to strategies for private sector redevelopment as additional projects are proposed (Destination Initiative #1).

5. * Recommend strategies to the elected officials to implement the next steps of the development plan for the 124th Street Corridor TIA including providing applicable assistance to the growth at the Milwaukee Tool Corporation (MTC) campus (Land Use Initiative #1 and Jobs and Shopping Initiative #1).

BUDGET SUMMARY:

- 1). No expenditures are budgeted for 2022 as there are no specific activities contemplated at this time for the CDA. Should monies be needed to fund CDA activities in 2022, a supplemental budget amendment to be appropriated from the CDA fund balance will need to be requested for Common Council approval.

ECONOMIC DEVELOPMENT FUND 241

DEPARTMENT: Community Development

DIVISION: Economic Development

PROGRAM MANAGER: Economic Development Coordinator

PROGRAM DESCRIPTION:

The mission of the Economic Development Committee (EDC) is to provide oversight to the Common Council, and other economic development organizations on economic development issues within the City of Brookfield. In alignment with the City's adopted comprehensive plan and Economic Development Program, the EDC encourages and supports economic growth and activity in the community. As part of this mission, the EDC works with existing businesses on a variety of issues facing the business community, from City policies and regulations to the provision of infrastructure. The EDC also serves as a liaison between businesses and the local government, mediating concerns and directing inquiries to the appropriate parties. The EDC works to promote the City of Brookfield as the location of choice for retail, office and industrial businesses. The EDC facilitates linkages between users and such resources as market data, demographics, financial assistance, training, business support and education. The EDC also formally works with the Brookfield Convention and Visitors Bureau, Inc. (Visit Brookfield), which under a professional services agreement with the City provides tourism and hospitality industry promotional services within the Brookfield area. The Economic Development Committee conducts initial application or reviews for loans and façade improvement grants, conducts annual or other reporting upon the performance of the Convention and Visitors Bureau and review and discuss items related to economic development in the city.

As the community continues to mature, redevelopment has become an integral issue for the continued economic health of the City. One increasingly important role of the EDC will be in encouraging the Common Council and the development community to take proactive steps to address redevelopment issues, and to promote the continued overall economic health and prosperity of the business community.

The EDC budget allocates an annual contribution to the Waukesha County Center for Growth (WCCG) based upon a funding formula established by the WCCG (i.e. size and type of economic base), for the WCCG to provide services supporting the EDC's local efforts under a professional services agreement (contract) with the City.

SERVICES:

- Serve as the City's liaison to other economic development organizations within the county, WCCG, region, Milwaukee 7 (M7), state, and the Wisconsin Economic Development Corporation (WEDC).
- Coordinate the City's Economic Development Program, including providing demographic materials, information on available sites, buildings and space, and

other resources, and creation of incentives for redevelopment and business retention. Reports annually to the EDC regarding performance of the Brookfield economy based upon established metrics in the City's Economic Development Plan.

- Monitors the contract with WCCG based on a set of metrics: fiscal vitality, building and land space searches, a community profile, competitive insight, site selection, site visits, reporting and business creation.
- Provide customer service functions to new and existing local businesses relative to City government policies, procedures and services.
- Create marketing strategies to attract businesses to the local business parks, and to attract developers and investors to redevelopment sites within Brookfield.
- Sponsor informational meetings and focus group meetings on topics relevant to local businesses.
- Provide administrative guidance recommendations to the EDC in the review of the contract with Visit Brookfield in their performance of guiding, planning and implementing tourism and hospitality promotional strategies. This includes supporting sales efforts in recruiting rentals for the Brookfield Conference Center (BCC) in collaboration with the operator of the BCC (currently the North Central Group).
- Support sale efforts of recruiting rentals of the BCC and overall marketing of the BCC.

STAFFING:

Position (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Economic Development Coordinator	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

ACTIVITY MEASURES:

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
EDC Board Meetings	9	10	8	10	10
EDC Newsletter	6	4	4	4	4
Business Visitations ^{1, 2}	80	80	150	200	150
Neighborhood Plans	Assist 1	Assist 1	Assist 1	Assist 1	Assist 1
Area Business Meetings/Focus Groups ²	8	6	10	10	8
Convention and Visitors Bureau liaison/contract management services (hours) ^{1,2}	100	100	200	200	200
Marketing materials created/published	6	6	8	6	6

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
Redevelopment incentives created/updated	1	1	-	1	1
Hours–Advocating for Business Interests ¹	100	100	250	300	200
Reports (annual, biannual, variable)	4	4	4	4	4
Inquiries (estimated)	100	100	200	150	150
Grant/Award Applications	1	1	1	2	1
Business retention telephone contacts initiated ²	15	15	20	25	20

¹ Indicates a top priority on 2021.

² Increases are a result of increased outreach and hours to deal with COVID-19.

OBJECTIVES ACCOMPLISHED IN 2021:

* Indicates if associated with one of the City’s Comprehensive Plan short-term focus initiatives.

1. * Continue to monitor the effects of the COVID-19 pandemic on the various elements of brick and mortar retail, service industries such as restaurants and hotels, and the suburban office markets. In addition, provide updates to the Economic Development Committee with detail using the Economic Development Program updated metrics that will allow the committee to determine any appropriate action to be taken post COVID-19 pandemic and will be the focus 2021-2022. It is reflected in the increase of business visitations, and advocating business interests under the Economic Development Coordinator activity measures (Jobs and Shopping Initiative #3).
 - In coordination with WCCG and Visit Brookfield held a listening session on the needs of businesses and resources available.
 - Created a “Temporary Premise Extension” program for businesses to be able to utilize outdoor spaces to maintain full capacity limits during the pandemic.
 - Updated the City’s Economic Development webpage with information and links to resources for businesses from Federal and State agencies.

2. * Work collaboratively with the WEDC, M7 and other partners to promote job creation, investment, and business retention in the City of Brookfield. Coordinate with Milwaukee Economic Development Corporation (MEDC) in the promotion of the Brookfield Development Loan Fund and other economic development tools. Continue to promote re-use and changes in use for retail buildings on Capitol Drive and Bluemound Road (Jobs and Shopping Initiative #1 and Regionalism Initiative #1).
 - Worked with WCCG in a proposal to create 150 new jobs in Brookfield with a manufacturing headquarters development on Gumina Road.
 - Worked with a developer on the redevelopment of an old restaurant to a new and updated model of restaurant.

- Continue to promote the use of the Brookfield Development Loan, Village area Loan, PACE, and Waukesha County Revolving Loan funds in order to create opportunities for new markets in Brookfield.
3. * Continue to work with developers and interested businesses on the Capitol Drive Corridor, with continued effort to focus priorities towards the re-zonings as applicable properties per the 2015 Corridor Study, including a review Neighborhood Plans along the Capitol Drive Corridor and TIA's for minor revisions as needed (Land Use Initiative #1 and Jobs and Shopping Initiative #3).
 - Worked with landowners on Capitol and Lilly in creating a redevelopment plan in conjunction with the Neighborhood Plan.
 - Worked on solutions related to water service connections with a redevelopment in the Capitol and 124th St. neighborhood.
 - Completed a Market Analysis for the N Brookfield Road and Capitol Drive Neighborhood Plan update.
 4. * Monitor the City's other TIAs to determine what, if any, redevelopment initiatives within those TIAs may be warranted. In addition to those listed above, the staff work on updates to the Civic Center Neighborhood Plan to include city owned open lands near Public Safety building. Other activities will include continuing to consider re-zonings along Capitol Drive consistent with the Capitol Drive Corridor Study to promote re-use and changes in retail buildings along the Corridor (Land Use Initiative #1, Jobs and Shopping Initiative #3 and Destinations Initiative #1).
 - Worked with a consultant on presenting options available for the lands near the Public Safety building to the Common Council.
 - Completed an economic forecast of potential redevelopment opportunities along the Bluemound Road and Moorland Road corridors with sanitary sewer enhancements.
 5. * Continue working with the Bishops Woods property owners to initiate the start of priorities identified in the Bishops Woods Neighborhood Plan and TIA expansion including: understanding the potential of the rezoned properties, planning for new opportunities, marketing materials for brokers (Land Use Initiative #1 and Jobs and Shopping Initiative #3).
 - Worked with property owners in the Bishop Woods Neighborhood Plan in understanding the full potential of their properties.
 - Created marketing materials for brokers representing rezoned properties.
 - Continually monitoring the office market post COVID-19 in other metropolitan submarkets to identify new opportunities.
 6. * Continue to work with appropriate City departments in an effort to improve project flow management and document management that will help enhance economic development and the functionality of projects through the City approval process, while ensuring that the processes are as fair, clear and predictable as possible (Jobs and Shopping Initiative #2).
 - Held inter-department workshops to define workflow processes with a hired consultant to identify suitable software enhancements where needed.

- Held inter-department taxonomy workshops to help City understand a function based format of shared and stored documents.
 - Held a “Technology Days” workshop with department stakeholders to understand the software available that could enhance workflow and document management with currently integrated systems.
7. * Oversee the project to preserve the Brookfield Rail Depot including reporting to the WEDC for Community Development Investment grant reimbursement. Work with Waukesha County to make the depot a vibrant part of the area as a trailhead for a planned county bike path (Land Use Initiative #1, Jobs and Shopping Initiative #3 and Destinations Initiative #1).
- Facilitated the documentation required with property owners for Waukesha County’s trail easements.
 - Worked with the County and a landowner for the purchase of a small segment of land for the trail to maintain the property owner’s development rights remained intact.
 - Worked with WEDC to request an extension of the Community Development Investment (CDI) grant to ensure the depot project could be completed with the requested grant monies.
 - Worked with Canadian Pacific (CP) Rail to ensure that the City’s interest in preservation of the depot was top priority while working to procure a depot relocation agreement.
 - Oversaw City and WEDC grant requests and reimbursements were accurately accounted for and reimbursed to the developer in a timely manner.
8. * Continue to promote redevelopment in the Village Area TIA. Respond appropriately to strategies for private sector redevelopment as additional projects are proposed. Continue to collaborate with business owners and other stakeholders in promotion of the Village Beer Garden festivals, Kid’s Fest community events and other initiatives held in the Village. Update existing TIA plans, as staff resources permit. Establish a systematic approach for productive use of aging retail areas (Jobs and Shopping Initiative #2 and Destinations Initiative #1).
- Facilitated approval of façade improvement grants located within the Village TIA.
 - Continued promotion of Village Area community events that increased participation and attendance.
 - Purchased and place “wayfinding signs” for businesses located on Pleasant Street.
 - Identified and discussed redevelopment opportunities with various business owners and developers interested in the Village Area.
9. * Work with Economic Development Committee in review of the Economic Development Plan for updates to identify strategies to grow Brookfield’s economy and explores the essential connections between economic development and other aspects of community health, such as education (Jobs and Shopping Initiative #3, Education Initiative #2 and Regionalism #1).

- Created a monthly report to elected officials, EDC, and others on vacancy absorption for retail, office, and industrial properties.
 - Reviewed the Economic Development Plan Metrics for updates necessary to reflect strategies that continue to grow Brookfield's economy.
 - Continued to participate in Elmbrook School District's LAUNCH program.
- 10.* Continue to work with Visit Brookfield to increase Brookfield's profile as a visitor destination and attract more nonresidents to the City for conferences, events, recreational activities, and shopping, now enhanced with the Brookfield Conference Center, recent addition of hotels, remodeled hotels, and new hospitality venues available at Brookfield Square (Jobs and Shopping Initiative #2).
- Created and managed with Visit Brookfield social media accounts to generate interest in the City with re-openings, ribbon cuttings, and events.
 - Facilitated the warranty period of the Brookfield Conference Center.
 - Shared retail, office and industrial vacancy absorption tables and reports with the Visit Brookfield board so that the hospitality industry in Brookfield understands real time market conditions.
- 11.* Work with Capitol Drive Airport and other area property owners on regional planning efforts to include development focused on objectives identified in the Northwest Gateway Neighborhood Plan. Specifically promotion of TID #4 projects as a catalyst for future projects (Land Use Initiative #1 and Regionalism Initiative #1).
- Worked with the Capitol Drive Airport owner in generating concepts for the Airport's Master Plan to be cohesive with the City's development plans in TID #4.
 - Worked with the Community Development Director and WCCG in negotiating a possible project in TID #4 for a 240,000 manufacturing facility.
- 12.* Continue efforts with Waukesha Metro and Milwaukee County Transit on Bus Rapid Transit (BRT) being extended to the City of Brookfield. Additionally, work with regional partners on a modified BRT on the Bluemound Corridor (Jobs and Shopping Initiative #1, Transportation Initiative #1 and #2 and Regionalism Initiative #1).
- Participated in discussions with other county stakeholders on concept plan.
 - Attended a Waukesha County Business Alliance meeting on infrastructure requirements and needs of the concept plan.
 - Compiled a business list along the Bluemound Road Corridor that would benefit the most with expedited service of the concept plan.

OBJECTIVES TO BE ACCOMPLISHED IN 2022:

* Indicates if associated with one of the City's Comprehensive Plan short-term focus initiatives.

1. * Continue to monitor the effects of the COVID-19 pandemic on the various elements of brick and mortar retail, service industries such as restaurants and hotels, and the suburban office markets through vacancy absorption. In addition, provide updates to the Economic Development Committee with detail using the

Economic Development Program updated metrics that will allow the committee to determine any appropriate action to be taken post COVID-19 pandemic and will be the focus in 2022. (Jobs and Shopping Initiative #3).

2. * Work collaboratively with the WEDC, M7, WCCG and other partners to promote job creation, investment, and business retention in the City of Brookfield. Coordinate with MEDC in the promotion of the Brookfield Development Loan Fund and other economic development tools. Continue to promote re-use and changes in use for retail buildings in the City where appropriate (Jobs and Shopping Initiative #1 and Regionalism Initiative #1).
3. * Continue to work with developers and interested businesses on the Capitol Drive Corridor, with continued effort to focus priorities towards the re-zonings as applicable properties per the 2015 Corridor Study, including a review of Neighborhood Plans along the Capitol Drive Corridor and TIA's for minor revisions as needed (Land Use Initiative #1 and Jobs and Shopping Initiative #3).
4. * Continue to work with property owners and brokers along the Bluemound Rd Corridor in relation to any updated sanitary sewer enhancements that may occur in the future (Land Use Initiative #1 and Jobs and Shopping Initiative #3).
5. * Monitor the City's other TIAs to determine what, if any, redevelopment initiatives within those TIAs may be warranted. In addition to those listed above, the staff will work on updates to the Civic Center Neighborhood Plan and include development of city owned open lands near Public Safety building (Land Use Initiative #1, Jobs and Shopping Initiative #3 and Destinations Initiative #1).
6. * Continue working with the Bishops Woods property owners and brokers to initiate the priorities identified in the Bishops Woods Neighborhood Plan and TIA expansion including: understanding the potential of the rezoned properties, planning for new opportunities, and redevelopment of buildings where needed (Land Use Initiative #1 and Jobs and Shopping Initiative #3).
7. * Continue to work with appropriate City departments in an effort to improve project flow management and document management that will help enhance economic development and the functionality of projects through the City approval process, including implementation of cost effective options compatible with existing software, while ensuring that the processes are as fair, clear and predictable as possible (Jobs and Shopping Initiative #2).
8. * Continue to promote redevelopment in the Village Area TIA. Respond appropriately to strategies for private sector redevelopment as additional projects are proposed. Continue to collaborate with business owners and other stakeholders in promotion of the Village Beer Garden festivals, Kid's Fest community events and other initiatives held in the Village. Update existing TIA plans, as staff resources permit. Establish a systematic approach for productive use of aging retail areas (Jobs and Shopping Initiative #2 and Destinations Initiative #1).
9. * Work with Economic Development committee in review of the Economic Development Plan for updates to identify strategies to grow Brookfield's economy

and explore the essential connections between economic development and other aspects of community health, such as education (Jobs and Shopping Initiative #3 and Regionalism #1).

10. * Continue to work with Visit Brookfield to increase Brookfield's profile as a visitor destination and attract more nonresidents to the City for conferences, events, recreational activities, and shopping, enhanced with the Brookfield Conference Center, recent addition of hotels, remodeled hotels, and new hospitality venues available at Brookfield Square (Jobs and Shopping Initiative #2).
11. * Work with Capitol Drive Airport and other area property owners on regional planning efforts to include development focused on objectives identified in the Northwest Gateway Neighborhood Plan. Ensure these planning efforts include coordination with the Capitol Drive Airport and the new project located TID #4 as the catalyst for future projects (Land Use Initiative #1, Regionalism Initiative #1).
12. * Continue efforts with Waukesha Metro and Milwaukee County Transit on Bus Rapid Transit (BRT) being extended to the City of Brookfield. Additionally, work with regional partners on a modified BRT on the Bluemound Corridor (Jobs and Shopping Initiative #1, Transportation Initiative #1 and #2 and Regionalism Initiative #1).

BUDGET SUMMARY:

- 1). Budgeted room tax collections (404000) for 2022 reflect some recovery from the severe downturn in travel and hotel activity resulting from the COVID-19 pandemic that began in early 2020. Room tax revenues are allocated to four primary purposes: (a) general fund operations; (b) economic development activities; (c) tourism promotion (via contract with Visit Brookfield; and (d) debt payments relative to the Brookfield Conference Center (BCC). As room tax collections have slowly recovered, collected amounts are being allocated to the general fund and EDC fund in amounts equal to their budgeted 2021 revenues.

The balance of 2021 room tax collections will be allocated towards conference center debt service. Projected collections for 2021 are \$2.65 million, which will require ongoing property tax levy support of \$300,000 for the conference center debt for 2022. Given the continued uncertainty of the recovery in business and leisure travel, the 2022 budget has been prepared assuming a nominal change from 2021. Room tax revenue has been allocated to the EDC budget in an amount sufficient to cover expected expenditures, including a continuation of the temporary decrease in the payments to Visit Brookfield (\$357,000 vs. the base amount of \$432,000 per the tourism promotion agreement).

- 2). Salary budgets include estimated salary adjustments for non-represented staff based on the 3.0% salary adjustment factor established by the Finance Committee as part of the 2022 budget parameters and the salary ordinance expected to be adopted by the Human Resources and Public Safety Committee. Actual salary amounts for individual employees and the impact on department salary budgets depend on the position in salary grades, including the impact of step or merit increases for eligible employees, and determination of satisfactory performance.

- 3). The change in the pension budget includes the impact of employer pension contribution rates from the Wisconsin Retirement System (WRS) applied to budgeted wages for eligible employees, reflecting a slight decrease in the contribution rate for general and elected employees as established by WRS. Changes in contribution rates are shared between the City and all employees.
- 4). Group insurance – health reflects a 5% change from the premium contribution charges in the 2021 budget. 2022 estimated rates have been derived based on preliminary projections from the City’s insurance consultant reflecting recent health claims experience, projection of health care cost trend, and the reserves built up in the City’s health insurance fund. Budgets also reflect any changes in plan coverage elections for staff assigned to this division.
- 5). The change in the risk management budget (529000) results mainly from increased worker’s compensation costs due to a substantial increase in the experience modification factor, reflecting higher claims experience in recent years, plus an expected increase in property insurance for the Brookfield Conference Center (city responsibility under management agreement).
- 6). Other expense includes funding for sponsorship of events (e.g. in the Village Area), and \$15,000 for façade improvement grants.
- 7). Contractual services (560000) includes monies for planning and market studies; sharing in cost of a commercial property sales and leases database with the Assessor’s office; and restoration of funding (\$24,000) for the City’s contribution to the Waukesha County Center for Growth which was removed in 2021 due to the decline in room tax revenues.

CITY OF BROOKFIELD
Economic Development Fund Expenditure Budget

CONSERVATION AND DEVELOPMENT EXPENDITURES - FUND 241		2020 Actual	2021 Adopted	YTD 09/15/21	2021 Estimated	2022 Adopted	Percent Change
ECONOMIC DEVELOPMENT - 603							
SALARIES/BENEFITS							
SALARIES	24160301 501000	71,096	73,904	49,600	73,900	75,982	
RHS PAYMENTS	24160301 501400	3,105	2,990	2,070	2,990	2,990	
FICA TAX	24160301 502000	5,382	5,482	3,759	5,441	5,629	
PENSION	24160301 502100	4,937	4,989	3,421	4,965	4,939	
GROUP INSURANCE- OTHER	24160301 502200	1,247	1,300	919	1,300	1,300	
GROUP INSURANCE-HEALTH	24160301 502700	17,453	17,938	12,706	17,938	18,784	
Sub-total		103,220	106,603	72,475	106,534	109,624	2.8%
PERSONNEL EXPENDITURES							
DUES/SUBSCRIPTIONS	24160302 504000	2,770	3,250	905	905	1,000	
MEETINGS, CONFERENCES & TRAVEL	24160302 505000	35	2,750	99	500	1,100	
EDUCATIONAL TRAINING	24160302 506000	1,288	1,300	-	1,000	-	
Sub-total		4,093	7,300	1,004	2,405	2,100	-71.2%
OPERATING EXPENDITURES							
OFFICE SUPPLIES	24160304 520000	154	400	266	400	400	
POSTAGE	24160304 520001	31	150	84	150	150	
COPYING	24160304 520002	8	100	3	50	100	
PUBLICITY/ADVERTISING	24160304 523000	406	700	613	700	700	
RISK MANAGEMENT	24160304 529000	325	16,715	11,143	16,715	17,717	
OTHER EXPENSE	24160304 546000	3,365	17,400	7,429	17,400	18,000	
Sub-total		4,289	35,465	19,538	35,415	37,289	5.1%
CONTRACTUAL SERVICES							
CONVENTION/VISITORS BUREAU	24160306 550000	396,000	357,000	267,750	357,000	357,000	
CONTRACTUAL SERVICES	24160306 560000	26,809	5,000	-	5,000	32,200	
Sub-total		422,809	362,000	267,750	362,000	389,200	7.5%
UTILITIES							
TELEPHONE	24160308 570003	435	438	245	438	437	
Sub-total		435	438	245	438	437	0.0%
TOTAL ECONOMIC DEVELOPMENT		534,846	511,806	361,012	506,792	538,650	5.2%

**VEHICLE/EQUIPMENT REPLACEMENT FUND
FUND 250**

DEPARTMENT: Finance

PROGRAM MANAGER: Fleet Manager

PROGRAM DESCRIPTION:

The Vehicle/Equipment Replacement Fund was established for the 2003 budget to provide resources for the replacement of major moveable equipment (trucks, construction equipment, sedans and other similar equipment). The ultimate goal of the program is to eliminate peaks and valleys in funding for equipment, and to reduce the use of long-term debt for the purchase of short-lived equipment in the future. Monies for purchases of equipment are obtained via the property tax levy, proceeds from the sale of replaced equipment, and investment earnings on monies remaining in this revolving fund.

In 2005 the Police squads, previously budgeted in the department operating budget, were included in the revolving fund program. In addition, the Fire Department inventoried equipment that needs to be replaced on a revolving basis. Twenty-five thousand dollars (\$25,000) of funding for such equipment needs was allocated in the 2005 budget. Both of these requirements are funded again for 2022.

The basis for amounts to be funded should be related to the annual depreciation cost for the equipment used by the City, using estimated replacement costs. Current estimates of the annual funding level, which are reviewed annually, are approximately \$1,250,000. 2022 funding for the account is proposed at \$1,235,000. Adding the Fire Department equipment allocation of \$25,000, plus an additional one-time allocation of \$160,000 for future fire equipment purchases (including potentially the budgeted 2022 defibrillator purchase, should the Assistance to Firefighters grant not come to fruition) brings the total tax levy proposed for 2022 to \$1,260,000. Given the difficulty in adding additional levy with strict levy limits, alternative funding such as debt issuance likely will need to be considered to fund larger dollar replacements such as fire engines. Otherwise, the replacement fund balance may be depleted to less than desirable levels. Expenditures for equipment and vehicle purchases will fluctuate on an annual basis, depending on the need for replacement and condition of items scheduled for replacement. Finally, the fund balance of this fund can serve as an auto insurance reserve, since private passenger vehicles greater than six years old are insured on an actual cash value basis, according to the terms of the City's auto damage insurance policy.

BUDGET SUMMARY:

The following vehicles and other items of equipment have been submitted by departments for proposed purchases in 2022. Recommendations for these purchases have been reviewed and approved through the Fleet Users Group, which includes affected departments, Fleet Services and Finance staff.

<u>Vehicle or Equipment</u>	<u>Cost</u>	<u>New or Replacement</u>
Inspections:		
Sedan SUV	\$ 25,404	Replaces 00076 (2014) Impala
Fire:		
Suburban (Fire Inspector)	65,068	Replaces 30180 (2005) Suburban
ALS monitor/defibrillators (4) – submitting Assistance to Firefighters grant for 90% of cost	200,000	Replacements
Subtotal	\$ 265,068	
Public Works – Highway Division:		
1 (One) Patrol Truck with plow, wing, spreader and liquid dispenser tank	\$ 224,120	Replaces 40291 (2007) International
Skid steer blower attachment	11,500	Replacement for Kubota mower/blower
Asphalt mill skid steer attachment	24,500	Replaces 40854 (1998) Altec
Concrete Mixer	6,500	Replaces 40575 (2004) Stone
Zero Turn Mower	15,000	Replaces 40389 (2008) Deere
Subtotal	\$ 281,620	
Parks, Recreation and Forestry Department:		
Bobcat and attachments (Greenway Corridor funding)	\$ 92,000	New equipment for added trails and side path maintenance
Zero Turn Grass Mower	16,500	Replaces 60390 (2014) Scag
Equipment Trailer	8,000	Replaces 60355 (1995) Felling
Subtotal	\$ 116,500	
Police Department:		
Patrol Vehicles (5 squads)	\$ 293,955	Replacement vehicles, includes Chief's vehicle which will be transferred to Investigations division
Prisoner Transport Van (also will be used for patrol – the department is pursuing Federal asset forfeiture funds for this purchase and will utilize to extent available)	80,355	New vehicle, includes related equipment
Patrol Motorcycles (2)	51,074	New equipment
Subtotal	\$ 425,384	
Total projected expenditures	\$1,113,976	

In addition to the above, the following vehicle and other items of equipment are proposed for purchase in 2022 using other anticipated funding resources:

Wastewater Utility:		
1 Ton Dump Truck with Spreader, V-plow	\$ 73,183	Replaces 80334 (2000) GMC 3500
Skid Steer with bucket/forks/snow blower	64,500	Replaces 80571 (1985) Forklift
Subtotal	\$ 137,683	
Water Utility:		
Cargo Van	\$ 31,466	Replaces 70194 (2010) Ford Econoline E-250
Subtotal	\$ 31,466	
Total projected expenditures – other sources	\$ 169,149	