Office of the Town Clerk
Town of Brookfield | 645 N. Janacek Road, Brookfield, WI 53045
Office: 262-796-3788 | Clerk@TownofBrookfieldwi.gov

MEETING AGENDA

		Erich Gnant Room
Tuesday, November 17, 2026		TOB Municipal Building
7 p.m.	2027 Budget Public Hearing	645 N. Janacek Rd., Brookfield, WI

1. Call to Order & Roll Call.
2. Meeting Notices.
3. Pledge of Allegiance.
4. Approval of Agenda.
5. Presentation of the proposed budget by Chairman Henderson and Administrator Hagie.
6. Questions and comments regarding the proposed budget.

   **NOTE: A sign-in sheet will be provided and those residents wishing to comment or discuss the budget must sign in when they enter the Town Hall. Comments will be limited to three minutes so that all signed-in residents have an opportunity to comment on the budget.
7. Adjourn.

Posted November 13, 2026
Emily Howells, Town Clerk

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above meetings to gather information. No action will be taken by any governmental body other than that specifically noticed. Also, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request such services contact the clerk's office at the above.

Town of Brookfield
645 N. Janacek Road
Brookfield, WI 53045
(P) 262-796-3788
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TOWN OF BROOKFIELD
2027 BUDGET BOOK

Town Board

Chairman: Keith Henderson
Supervisor: John Charlier
Supervisor: Steve Kohlmann
Supervisor: Matt Paris
Supervisor: Ryan Stanelle

Budget Public Hearing

November 17, 2026

BUDGET PUBLIC HEARING
TOWN OF BROOKFIELD, WAUKESHA COUNTY
NOVEMBER 17, 2026

Notice is hereby given that a PUBLIC HEARING on the 2027 PROPOSED BUDGET of the Town of Brookfield, Brookfield, Wisconsin, will be held on Tuesday, November 17, 2026 beginning at 7:00 p.m. in the Town Hall, 645 N. Janacek Road, Brookfield, Wisconsin 53045. The proposed budget, in detail, is available for inspection at the Town Clerk's Office from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

GENERAL FUND	2026 BUDGET	2027 PROPOSED BUDGET	% INCR/DCR (-) FROM BUDGET
REVENUE			
Taxes	$ 4,026,352	$ 4,378,361	8.74%
Other Taxes	$ 955,000	$ 1,355,000	41.88%
TIF Tax Allocation to Town	$ 66,388	$ 66,388	0.00%
Intergovernmental Revenues	$ 1,065,787	$ 1,091,145	2.38%
Licenses, Permits & Fees	$ 303,130	$ 297,350	-1.91%
Fines, Forfeitures and Penalties	$ 153,500	$ 151,500	-1.30%
Public Charges for Services	$ 374,150	$ 459,200	22.73%
Miscellaneous Revenues	$ 356,750	$ 456,750	28.03%
Other Financial Sources	$ 412,228	$ 15,661	-96.20%
Total	**$ 7,713,285**	**$ 8,271,355**	**7.24%**
EXPENDITURES			
General Government	$ 1,328,120	$ 1,331,480	0.25%
Public Safety	$ 4,961,985	$ 5,084,050	2.46%
Public Works	$ 541,148	$ 569,125	5.17%
Health and Human Services	$ 9,892	$ 10,000	1.09%
Culture and Recreation	$ 222,070	$ 231,250	4.13%
Conservation and Development	$ 650,070	$ 1,045,450	60.82%
Other Financing Uses	$ 0	$ 0	0.00%
Total	**$ 7,713,285**	**$ 8,271,355**	**7.24%**

GOVERNMENTAL AND PROPRIETARY FUNDS	GENERAL FUND	CAPITAL FUNDS	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	TOTAL
Projected Fund Balance January 1, 2027	**$ 1,346,851**	**$ 709,178**	**$ 2,559**	**$ 1,923,712**	**$ 3,982,300**
Property Tax Contribution	**$ 4,378,361**	**$ 281,000**	**$ 66,143**	**$ 0**	**$ 4,725,504**
Other Revenues	**$ 3,892,994**	**$ 0**	**$ 0**	**$ 4,222,779**	**$ 8,115,773**
Total Revenues	**$ 8,271,355**	**$ 281,000**	**$ 66,143**	**$ 4,222,779**	**$12,841,277**
Total Expenditures	**$ 8,271,355**	**$ 623,000**	**$ 66,143**	**$ 4,474,845**	**$13,435,343**
Excess (Deficit)	**$ 0**	**$ (342,000)**	**$ 0**	**$ (252,066)**	**$ (594,066)**
Fund Balance Applied	**$ 15,661**	**$ 0**	**$ 0**	**$ 0**	**$ 15,661**
Projected Fund Balance December 31, 2027	**$ 1,331,190**	**$ 367,178**	**$ 2,559**	**$ 1,671,646**	**$ 3,372,573**

NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS OF THE TOWN OF BROOKFIELD, WAUKESHA COUNTY

Notice is hereby given that on Tuesday, November 17, 2026, immediately following the Budget Public Hearing, a Special Town Meeting of the electors will be called pursuant to Sec. 60.12(1)(c), Wis. Stat. by the Town Board. The meeting will be held in the Erich Gnant Room, 645 N. Janacek Road, Brookfield, Wisconsin, for the following purposes of adopting the 2026 Town tax levy to be paid in 2027 pursuant to Sec. 60.10(1)(a)., Wis. Stats.

NOTICE OF SPECIAL TOWN BOARD MEETING

There will be a Special Town Board meeting immediately following the Budget Public Hearing and the Special Town meeting, the first of which begins at 7:00 p.m. on Tuesday, November 17, 2026 in the Erich Gnant Room of the Town Hall, 645 N. Janacek Road, Brookfield, Wisconsin for the purpose of approving the proposed budget.

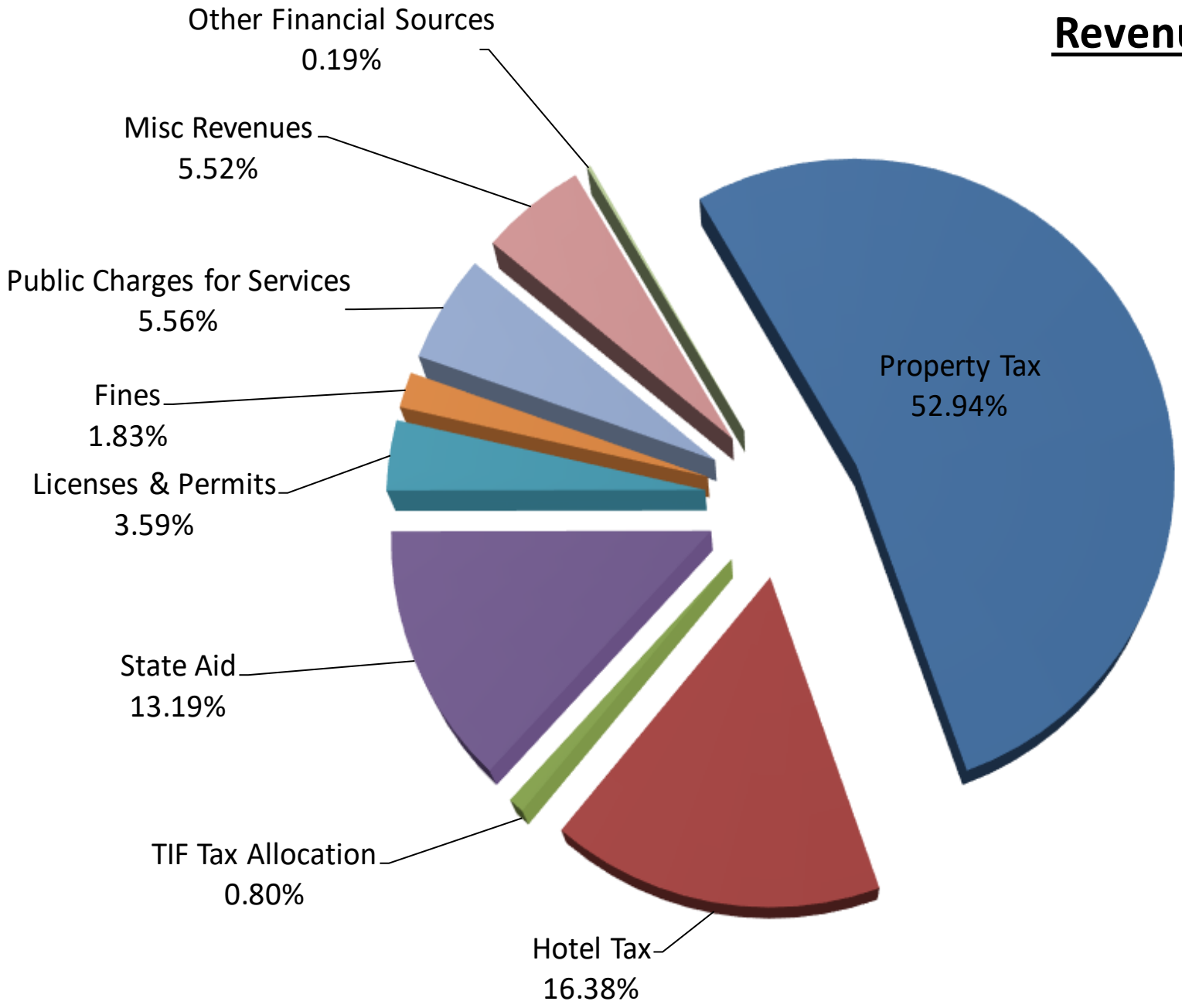
Emily Howells, Town Clerk
Published/Posted: 10/24/2026

Fund Balance Check

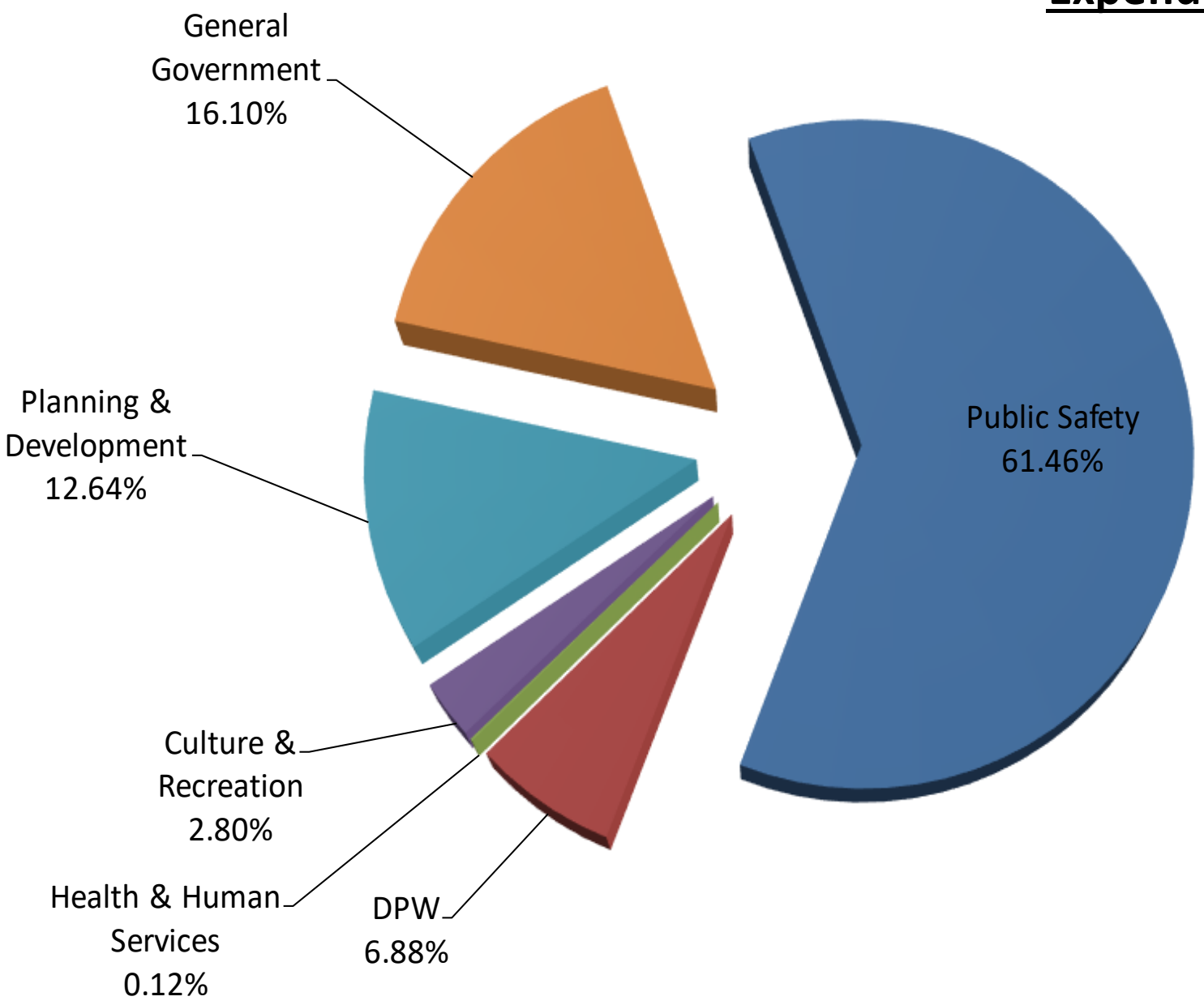
REQUIRED 15% of Operating Budget in Unassigned Fund Balance per Section 3.13(1) of the Town Code

20265 General Fund Total Budget	$	7,713,285.00		
15% Fund Balance Amount	$	1,156,992.75		
2025 Audit Unassigned YE Fund Balance (From Auditors Annual Meeting Summary)	$	1,577,599.00	20.45%	Ok
2026 Estimated YE Revenue	$	7,736,951.29		
2026 Estimated YE Expenses	$	7,995,941.93		
2026 Use of Fund Balance	**$**	**258,990.64**		
2026 Estimated Unassigned YE Fund Balance	$	1,318,608.36	17.10%	Ok
2027 General Fund Total Budget	$	8,271,355.00		
15% Fund Balance Amount	$	1,240,703.25		
2027 Estimated Starting Fund Balance	$	1,318,608.36	15.94%	Ok
2027 Planned Use of Fund Balance	**$**	**15,661.00**		
2027 YE Balance (compare budget hearing worksheet)	$	1,302,947.36	15.75%	Ok

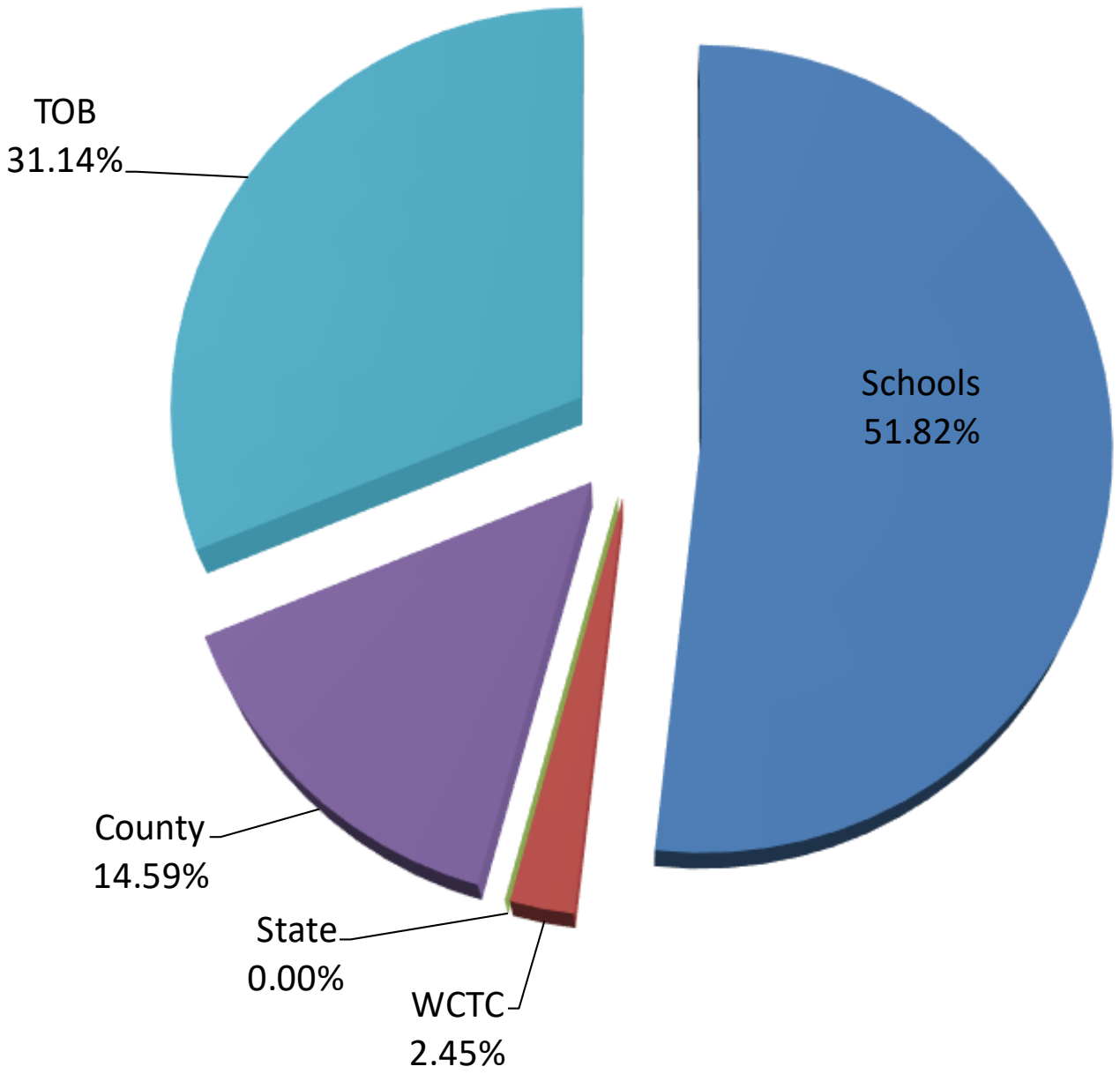
Revenues


Other Financial Sources
0.19%
Misc Revenues
5.52%
Public Charges for Services
5.56%
Fines
1.83%
Licenses & Permits
3.59%
State Aid
13.19%
TIF Tax Allocation
0.80%
Hotel Tax
16.38%
Property Tax
52.94%

Expenditures



Where Do Your Tax Dollars Go?



FY 2026 Capital Equipment and Improvement Summary By Department

Department	Item Description	Cost	Funded?	General Fund Allocation
Police	New Squad (1)	$ 56,000	y	100%
	Squad Equipment Replacement (1)	$ 15,000	y	100%
	Squad Modem Replacement	$ 1,700	y	100%
	Squad Camera - Panasonic Arbitrator	$ 7,000	y	100%
	Squad Ballistic Shields (4@$5,400)	$ 21,600	y	100%
	Squad Radio Replacement (8)	$ 45,500	y	100%
	Handheld Radio Replacement (14)	$ 95,000	y	100%
	Axon Tasers (Qnty 17, payment 4 of 5)	$ 10,500	y	100%
	Tactical Helmets (4@$1,000)	$ 4,000	y	100%
	Roof Replacement	$ 60,000	n	
	Weather Siren Replacement (4)	$ 90,000	n	
	Siren Controls (Upgrade to CompuLert NEXGen)	$ 25,000	n	
PD subtotal		*$ 431,300*		*$ 183,000*
Fire	PPV Fan	$ 6,000	y	100%
	Vent saws (2)	$ 4,000	y	100%
	Training Container	$ 6,000	y	100%
	Hall Lockers	$ 19,000	y	100%
	Mobile (Apparatus) Radios (8 units)	$ 67,403	y	100%
FD subtotal		*$ 102,403*		$ 69,000
DPW	UTV (Split with Parks)	$ 17,000	n	
	Plow Truck Replacement	$ 125,000	n	GO Debt
DPW subtotal		*$ 142,000*		$ -
Park & Rec	Toro Wide Area Replacement	$ 128,000	y	GO Debt
	Marx Park Playground Equip. Replacement	$ 200,000	y	Park Fund
	UTV (Split with DPW)	$ 17,000	n	
P&R subtotal		*$ 345,000*		$ -
Administration	Emergency Govmt	$ 14,000	y	100%
	Building & Grounds	$ 5,000	y	100%
Admin. subtotal		*$ 19,000*		$ 19,000
Building & Grounds	Campus Signage	$ 50,000	n	
	Town Website Update	$ 25,000	n	
B&G subtotal		*$ 75,000*		$ 10,000
Capital Improvemer	Davidson Road	$ 2,500,000	y	Funded in part by fund balance, GO debt, grants, and TIF
CI subtotal		*$ 2,500,000*		$ -
Debt Service	2025 Ambulance Loan (closes 2030)	$ 66,143	y	100%
Debt subtotal		*$ 66,143*		*$ 66,143*
Total Capital Equipment & Capital Improvement		**$ 3,680,846**		**$ 347,143**

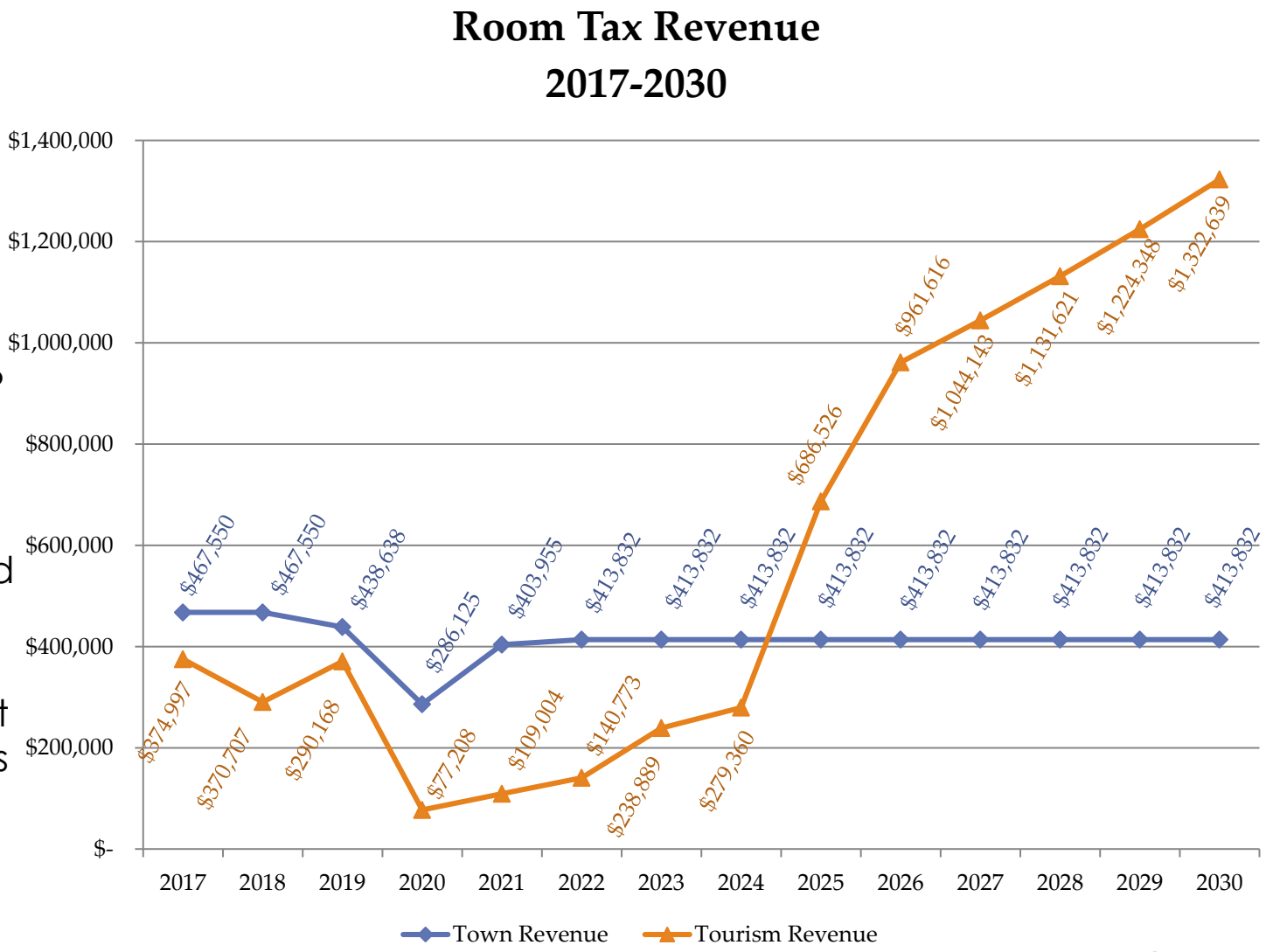
Comparison of Tax Levy & Mill Rate

	2023 Tax Roll Paid In 2024	2024 Tax Roll Paid In 2025	2025 Tax Roll Paid In 2026	2026 Tax Roll Paid In 2027		
	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax %	Mill Rate
General	$3,921,665	$3,982,809	$4,073,580	$4,378,361	92.65%	3.08
Police CE	$97,000	$138,000	$132,000	$183,000	3.87%	0.13
Emg. Govt. CE Fund	$9,000	$9,000	$14,000	$19,000	0.40%	0.01
Fire CE	$106,000	$52,000	$15,000	$69,000	1.46%	0.05
DPW CE Fund	$118,000	$5,000	$70,000	$0	0.00%	0.00
Park&Rec CE Fund	$7,000	$81,600	$2,500	$0	0.00%	0.00
B&G CE fund	$5,000	$5,000	$5,000	$10,000	0.21%	0.01
Road Const. CI Fund	$199,892	$211,000	$300,000	$0	0.00%	0.00
Park & Rec CI Fund	$0	$0	$0	$0	0.00%	0.00
Debt	$0	$0	$66,143	$66,143	1.40%	0.05
TOTAL LEVY	$4,463,557	$4,484,409	$4,484,409	**$4,725,504**	100%	3.32
Equalized Value w/TID Increment Value	$1,618,867,500	$1,650,058,900	$1,808,275,900	$1,950,402,400		
TID Value Increment	$274,397,900	$301,211,600	$300,337,300	$373,512,600		
Equalized Value (less TID Increment)	$1,344,469,600	$1,348,847,300	$1,507,938,600	$1,576,889,800		
Interim Tax Rate	$3.32	$3.32	$2.97	$3.00		
Levy Amount (w/TID Value)	$5,374,541	$5,485,824	$5,377,572	$5,844,818		
Tax Increment	$910,984	$1,001,415	$893,163	$1,119,314		
Total Assessed Value	$1,522,897,217	$1,527,828,600	$1,685,024,200	$1,760,949,700		
Mill Rate ($ / 1,000)	$3.52	$3.59	$3.19	**$3.32**		

Town of Brookfield Tax Levy Summary 2016-2026			
Budget Year	Levy	$ Change	% Levy Change
3-Year Ave.		87,316	1.93
5-Year Ave.		60,942	1.35
10-Year Ave.		89,134	2.12
2026	$ 4,725,504	$ 94,509	2.04
2025	$ 4,630,995	$ 146,586	3.27
2024	$ 4,484,409	$ 20,852	0.47
2023	$ 4,463,557	$ 10,135	0.23
2022	$ 4,453,422	$ 32,630	0.74
2021	$ 4,420,792	$ 158,829	3.73
2020	$ 4,261,963	$ 54,802	1.3
2019	$ 4,207,161	$ 199,959	4.99
2018	$ 4,007,202	$ 93,662	2.39
2017	$ 3,913,540	$ 79,378	2.07
2016	$ 3,834,162	$ 129,049	3.48

Room Tax Revenue

- Key Points:
  - 2017 - Act 22 Reallocates Room Tax
  - 2018 - Motel 6 Closes
  - 2020 – COVID
  - 2021 - La Quinta and Quality Inn Hotels Close
  - 2024 - Marriott Center Opens



Estimated Tax Comparison
(Town portion only)

Address	2025 Assessed Value	2025 Taxes	2026 Assessed Value	2026 Est. Taxes	Compared to 2025
Keith Henderson 520 S Allen Road	400,000	1,288.71	400,000	1,327.65	38.94
Mike Scmitt 21045 Oak Ridge Ct	491,100	1,582.21	491,100	1,630.02	47.81
Ryan Stanelle 775 E Briar Ridge Dr	453,600	1,461.39	453,600	1,505.56	44.16
Matt Paris 905 Golden Meadow Glen	703,100	2,265.23	703,100	2,333.68	68.45
Steve Kohlmann 960 Timber Pass	521,000	1,678.54	521,000	1,729.27	50.72
Ave. Single Family Residential	431,985	1,391.76	435,163	1,444.36	52.61
Hampton Inn	7,365,600	23,730.27	7,365,600	24,447.37	717.10
Olive Garden Restaurant	2,022,100	6,514.74	2,022,100	6,711.61	196.87
The Melting Pot	1,996,500	6,432.26	1,996,500	6,626.64	194.38

Town of Brookfield
General Town Tax Comparison

10-Year Average Homeowner
Change in Town Taxes

Tax Year	Average Home Value	Town Levy	Mill Rate $/1,000	Tax Amount
2017	$262,018	$3,913,540	$3.65	$956
2026	$435,163	$4,725,504	$3.32	$1,445
Net 10-Year Inc./(Decr.):		$811,964	($0.33)	$489
Ave % Incr./(Decr.) Per Year:		2.1%	(1.0%)	5.1%

Town of Brookfield

2027

General Fund Budget

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
GENERAL FUND 100							
TAXES							
100-411100	GENERAL PROPERTY TAXES	3,921,665	3,982,809	4,026,352	4,026,352	4,378,361	8.7 %
100-413100	ROOM TAX	707,702	1,286,096	1,011,289	950,000	1,350,000	42.1 %
100-419999	Other Tax Revenue	2,237	.00	966	5,000	5,000	.00
Total TAXES:		4,631,604	5,268,905	5,038,606	4,981,352	5,733,361	15.1 %
INTERGOVERNMENTAL REVENUES							
100-434100	STATE SHARED TAXES	254,219	260,060	40,335	260,060	275,000	5.7 %
100-434200	STATE FIRE DUES & CONTRAC	63,905	69,104	74,214	55,000	65,000	18.2 %
100-435200	STATE AID - POLICE TRAINING	.00	.00	.00	2,000	.00	-100.0
100-435310	STATE AID - GENERAL HIGHWA	361,821	374,415	276,721	369,180	376,500	2.0 %
100-435400	STATE AID - RECYCLING GRAN	4,405	.00	.00	4,405	.00	-100.0
100-436100	STATE AID - MUNICIPAL SERVIC	4,600	4,728	5,598	4,500	4,500	.00
100-436600	STATE AID - EXEMPT COMPUTE	48,898	48,898	48,898	48,898	48,898	.00
100-436710	STATE AID - PERSONAL PROPE	46,004	301,744	301,744	301,744	301,744	.00
100-436800	OTHER AID / GRANTS	20,153	19,503	19,503	20,000	19,503	-2.5 %
Total INTERGOVERNMENTAL REVENUES:		804,005	1,078,453	767,014	1,065,787	1,091,145	2.4 %
LICENSES & PERMITS							
100-441100	LIQUOR & MALT BEVERAGE LIC	13,720	30,710	18,425	25,000	18,000	-28.0 %
100-441110	OPERATOR'S/BARTENDER LIC	45,360	12,580	13,200	12,000	12,000	.00
100-441200	CIGARETTE LICENSE	400	650	450	450	450	.00
100-441240	AMUSEMENT DEVICES	4,480	4,080	5,080	4,280	4,500	5.1 %
100-441260	PAWN BROKER/SECOND HAND	1,500	2,000	2,000	2,000	2,000	.00
100-441290	OTHER BUSINESS LICENSE	1,600	2,550	1,800	500	1,500	200.0 %
100-442000	PICNIC LICENSE	40	.00	.00	250	250	.00
100-442100	DOG LICENSE	93-	3,370	1,027	1,500	1,500	.00
100-443000	BUILDING PERMITS	178,726	288,945	207,394	150,000	150,000	.00
100-443100	ELECTRICAL PERMITS	68,263	41,962	40,341	35,000	35,000	.00
100-443200	PLUMBING PERMITS	24,847	27,872	30,701	25,000	25,000	.00
100-443250	FIRE PROTECTION FEES	6,794	13,420	17,150	7,000	7,000	.00
100-449020	CABLE FRANCHISE FEES	35,580	34,788	24,676	40,000	40,000	.00
100-449990	OTHER PERMITS	625	570	750	150	150	.00
Total LICENSES & PERMITS:		381,842	463,497	362,994	303,130	297,350	-1.9 %
FINES, FORFEITURES, & PENALTIE							
100-451100	COURT PENALTIES AND COST	135,451	173,406	127,472	150,000	150,000	.00
100-451150	POLICE REPORTS	2,304	1,358	1,848	1,500	1,500	.00
100-451300	PARKING VIOLATIONS	.00	.00	.00	2,000	.00	-100.0
Total FINES, FORFEITURES, & PENALTIE:		137,755	174,763	129,321	153,500	151,500	-1.3 %
PUBLIC CHARGES FOR SERVICES							
100-461180	LICENSE AND PUBLICATION FE	450	1,042	1,090	450	500	11.1 %
100-461220	ASSESSMENT LETTERS	6,100	5,650	5,650	4,500	4,500	.00
100-461300	APPEALS BOARD HEARING FE	.00	450	.00	.00	.00	.00
100-462150	COPIES	.00	.00	3	.00	.00	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
100-462200	FD INSPECTION ASSESSMENT	44,699	44,154	34,467	45,000	45,000	.00
100-462250	FD CHARGE FOR CLEAN UP O	5,097	10,738	2,865	5,000	5,000	.00
100-462300	FD AMBULANCE RUN CHARGE	305,767	233,015	273,183	225,000	300,000	33.3 %
100-462340	FD AMBULANCE MILES & SUPP	73,554	100,482	75,610	70,000	80,000	14.3 %
100-467220	WPRA TICKET PROGRAM	2,310	2,399	1,933	1,200	1,200	.00
100-467240	RECREATION PROGRAM COST	6,944	6,329	5,424	6,000	6,000	.00
100-467260	RECREATION PROGRAM SPON	9,605	10,027	15,647	9,000	9,000	.00
100-467280	PARK USAGE FEES	4,970	5,343	3,235	4,000	4,000	.00
100-468500	PLANNING COMMISSION HEAR	4,900	8,300	10,950	4,000	4,000	.00
Total PUBLIC CHARGES FOR SERVICES:		464,396	427,928	430,057	374,150	459,200	22.7 %
MISCELLANEOUS REVENUE							
100-481100	INTEREST ON INVESTMENTS	424,092	400,675	269,767	200,000	300,000	50.0 %
100-481150	NSF CHECK PENALTY	2,774	279	648	500	500	.00
100-482120	ENGINEERING & LEGAL BILLIN	32,756	34,086	45,252	60,000	60,000	.00
100-483100	SALE OF TOWN EQUIPMENT	33,567	18,860	9,878	20,000	20,000	.00
100-483150	SALES OF TOWN MATERIALS	561	644	994	250	250	.00
100-484000	INS RECOVERIES - W/C or Liab	55,170	7,740	15,555	10,000	10,000	.00
100-486000	PAYMENT IN LIEU OF TAXES	36,961	41,142	41,142	41,000	41,000	.00
100-489990	MISCELLANEOUS REVENUES	116,148-	151,852	51,852	25,000	25,000	.00
Total MISCELLANEOUS REVENUE:		469,733	655,277	435,088	356,750	456,750	28.0 %
OTHER FINANCING SOURCES							
100-492230	Transfer from TIF	63,923	92,562	.00	66,388	66,388	.00
100-493300	UNRESERVED-UNDES TO GEN	.00	.00	.00	412,228	15,661	-96.2 %
Total OTHER FINANCING SOURCES:		63,923	92,562	.00	478,616	82,049	-82.9 %
GENERAL GOVERNMENT							
100-511000-110	TOWN BOARD-SALARY	27,196	38,106	32,323	38,200	38,200	.00
100-511000-130	TOWN BOARD-FICA	2,081	2,905	2,472	2,922	3,000	2.7 %
100-511000-320	TOWN BOARD-PUBLISH/SUBSC	1,485	3,899	3,238	4,000	4,000	.00
100-511000-330	TOWN BOARD-TRAIN/TRAVEL	3,020	1,890	495	.00	2,000	.00
100-511000-340	TOWN BOARD-OPERATING SU	35	.00	.00	.00	.00	.00
100-511000-341	TOWN BOARD-TOWN TIDINGS	15,142	12,177	7,540	10,000	14,000	40.0 %
TOWN BOARD Expenditure Total:		48,958	58,977	46,069	55,122	61,200	11.0 %
Total TOWN BOARD:		48,958	58,977	46,069	55,122	61,200	11.0 %
100-512000-110	MUNICIPAL COURT-JUDGE SAL	8,627	11,912	10,242	12,600	12,600	.00
100-512000-120	MUNICIPAL COURT-CLERK	50,144	50,872	47,809	48,755	61,800	26.8 %
100-512000-121	MUNICIPAL COURT-CASHIER	965	1,348	737	1,580	1,580	.00
100-512000-130	MUNICIPAL COURT- FICA	4,313	4,625	4,301	4,815	5,900	22.5 %
100-512000-131	MUNICIPAL COURT-RETIREME	3,448	3,551	3,483	4,531	5,600	23.6 %
100-512000-133	MUNICIPAL COURT-INSURANC	33,065	36,183	33,121	41,720	48,400	16.0 %
100-512000-212	MUNICIPAL COURT-PROFESSIO	400	800	200	800	800	.00
100-512000-214	MUNICIPAL COURT-DATA PROC	3,402	3,573	.00	3,000	3,000	.00
100-512000-310	MUNICIPAL COURT-OFFICE SU	374	500	853	1,000	1,000	.00
100-512000-311	MUNICIPAL COURT-POSTAGE	.00	.00	.00	1,000	1,000	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
100-512000-330	MUNICIPAL COURT-TRAIN/TRA	1,803	1,605	1,701	2,000	2,000	.00
100-512000-332	MUNICIPAL COURT-MILEAGE	.00	.00	154	250	250	.00
100-512000-340	MUNICIPAL COURT-OPERATING	.00	.00	.00	150	150	.00
	MUNICIPAL COURT Expenditure Total:	106,542	114,968	102,600	122,201	144,080	17.9 %
	Total MUNICIPAL COURT:	106,542	114,968	102,600	122,201	144,080	17.9 %
100-513400-200	LEGAL-MC ATTORNEY COUNSE	69,072	71,411	41,734	65,000	65,000	.00
100-513400-210	LEGAL-GENERAL ATTORNEY C	52,648	53,058	49,631	65,000	65,000	.00
100-513400-211	LEGAL-PD ATTORNEY COUNSE	1,171	1,140	1,892	10,000	10,000	.00
100-513400-212	LEGAL-FD ATTORNEY COUNSE	3,123	834	5,243	2,000	2,000	.00
100-513400-250	CODIFICATION OF ORDINANCE	1,195	3,117	1,914	1,500	1,500	.00
	LEGAL Expenditure Total:	127,208	129,559	100,414	143,500	143,500	.00
	Total LEGAL:	127,208	129,559	100,414	143,500	143,500	.00
100-514100-110	ADMINISTRATOR-*SALARY	83,949	103,551	67,105	78,132	94,200	20.6 %
100-514100-130	ADMINISTRATOR-FICA	6,220	7,117	4,916	5,977	7,300	22.1 %
100-514100-131	ADMINISTRATOR-RETIREMENT	5,795	7,195	4,832	5,626	6,900	22.6 %
100-514100-133	ADMINISTRATOR-INSURANCE	27,420	27,973	26,270	31,878	42,900	34.6 %
100-514100-330	ADMINISTRATOR-TRAIN/TRAVE	.00	610	735	200	1,500	650.0 %
100-514100-332	ADMINISTRATOR-MILEAGE	.00	521	.00	.00	.00	.00
	ADMINISTRATOR Expenditure Total:	123,383	146,967	103,857	121,813	152,800	25.4 %
	Total ADMINISTRATOR:	123,383	146,967	103,857	121,813	152,800	25.4 %
100-514200-111	CLERK-*SALARY	109,801	42,180	87,048	82,789	63,100	-23.8 %
100-514200-120	CLERK-ADMIN. ASSIST/DEPUTY	103,115	108,508	48,736	108,909	55,900	-48.7 %
100-514200-130	CLERK-FICA	13,219	11,190	10,268	14,665	9,200	-37.3 %
100-514200-131	CLERK-RETIREMENT	11,311	10,292	9,777	13,802	8,700	-37.0 %
100-514200-133	CLERK-INSURANCE	53,157	16,758	16,370	73,292	63,000	-14.0 %
100-514200-310	CLERK-OFFICE SUPPLIES	6,847	2,623	2,138	3,000	3,000	.00
100-514200-311	CLERK-POSTAGE	9,813	6,680	8,734	4,000	4,000	.00
100-514200-320	CLERK-PUBLISH/SUBSCRIPT/D	733	2,918	2,389	1,700	1,700	.00
100-514200-321	CLERK-LEGAL NOTICES	309	42	.00	1,000	1,000	.00
100-514200-330	CLERK-TRAIN/TRAVEL	499	2,200	534	2,500	2,500	.00
100-514200-332	CLERK-MILEAGE	1,151	.00	224	400	400	.00
100-514200-340	CLERK-OPERATING SUPPLIES	1,517	5,680	6,861	7,000	7,000	.00
100-514200-345	CLERK-BACKGROUND CHECK	2,471	2,261	2,898	2,500	2,500	.00
	CLERK Expenditure Total:	313,943	211,332	195,975	315,557	222,000	-29.6 %
	Total CLERK:	313,943	211,332	195,975	315,557	222,000	-29.6 %
100-514400-125	ELECTIONS-POLLWORKERS W	16,846	6,318	8,814	15,000	10,000	-33.3 %
100-514400-218	ELECTIONS-MACHINE MAINTE	765	723	745	1,500	1,500	.00
100-514400-310	ELECTIONS-OFFICE SUPPLIES	1,442	2,270	116	2,000	2,000	.00
100-514400-311	ELECTIONS-POSTAGE	38	6	.00	2,500	2,500	.00
100-514400-321	ELECTIONS-LEGAL NOTICES	84	41	.00	500	.00	-100.0

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100-514400-330	ELECTIONS-TRAIN/TRAVEL	1,529	524	1,390	1,000	1,000	.00
100-514400-340	ELECTIONS-OPERATING SUPP	3,751	2,292	1,339	2,500	2,500	.00
ELECTIONS Expenditure Total:		24,454	12,174	12,405	25,000	19,500	-22.0 %
Total ELECTIONS:		24,454	12,174	12,405	25,000	19,500	-22.0 %
100-515100-111	TREASURER-*SALARY	23,835	29,401	19,053	22,183	31,400	41.5 %
100-515100-122	TREASURER-BOOKKEEPER	50,742	52,209	82,279	52,542	21,700	-58.7 %
100-515100-130	TREASURER-FICA	5,334	5,673	7,354	5,716	4,100	-28.3 %
100-515100-131	TREASURER-RETIREMENT	5,148	5,670	6,524	5,380	3,900	-27.5 %
100-515100-133	TREASURER-INSURANCE	56,476	49,391	48,469	58,341	14,700	-74.8 %
100-515100-210	TREASURER-VK AUDITING PR	46,375	43,604	34,950	40,000	40,000	.00
100-515100-214	TREASURER-DATA PROCESSIN	22,301	22,484	7,525	15,000	15,000	.00
100-515100-216	TREAS-COUNTY COLLECTION	10,024	11,798	9,993	12,500	12,500	.00
100-515100-330	TREASURER-TRAIN/TRAVEL	82	.00	2,061	1,000	1,500	50.0 %
100-515100-332	TREASURER-MILEAGE	.00	.00	176	200	200	.00
100-515100-340	TREASURER-OPERATING SUP	471	979	239	500	500	.00
100-515100-342	TREASURER-BANK / CHECK M	2,827	10,034	11,443	8,000	8,000	.00
TREASURER Expenditure Total:		223,614	231,244	230,063	221,362	153,500	-30.7 %
Total TREASURER:		223,614	231,244	230,063	221,362	153,500	-30.7 %
100-515200-140	ASSESSOR-BOARD OF REVIE	1,300	350	.00	500	500	.00
100-515200-210	ASSESSOR-GROTA APPRAISAL	71,400	71,400	51,500	71,400	61,800	-13.4 %
100-515200-213	ASSESSOR-STATE MANUFACT	2,445	2,710	2,931	4,400	4,400	.00
ASSESSOR Expenditure Total:		75,145	74,460	54,431	76,300	66,700	-12.6 %
Total ASSESSOR:		75,145	74,460	54,431	76,300	66,700	-12.6 %
100-516000-122	TOWN HALL-WAGE	.00	.00	.00	.00	45,600	.00
100-516000-125	TOWN HALL-PT WAGE	.00	.00	.00	10,000	10,000	.00
100-516000-130	TOWN HALL-FICA	.00	.00	.00	765	4,300	462.1 %
100-516000-131	TOWN HALL-RETIREMENT	.00	.00	.00	.00	4,100	.00
100-516000-133	TOWN HALL-INSURANCE	5,000	.00	.00	.00	43,700	.00
100-516000-210	TOWN HALL-PROFESSIONAL S	.00	1,750	4,152	10,000	10,000	.00
100-516000-221	TOWN HALL-ELECTRIC	8,540	8,817	8,429	8,000	8,500	6.3 %
100-516000-222	TOWN HALL-WATER/SEWER/ST	2,182	2,190	1,723	2,000	2,000	.00
100-516000-224	TOWN HALL-NATURAL GAS/HE	1,616	2,095	1,834	2,000	2,500	25.0 %
100-516000-225	TOWN HALL-TELEPHONE	16,155	15,614	13,566	15,000	16,000	6.7 %
100-516000-240	TOWN HALL-MAINTENANCE CO	37	.00	.00	500	500	.00
100-516000-290	TOWN HALL-WASTE DISPOSAL	1,948	.00	493	.00	.00	.00
100-516000-340	TOWN HALL-OPERATING SUPP	11,038	13,330	13,711	8,000	12,000	50.0 %
100-516000-350	TOWN HALL-REPAIR & MAINTE	26,741	13,557	41,942	10,000	10,000	.00
TOWN HALL Expenditure Total:		73,257	57,353	85,851	66,265	169,200	155.3 %
Total TOWN HALL:		73,257	57,353	85,851	66,265	169,200	155.3 %
100-519300-511	POLICE PROF-GEN LIABILITY I	33,035	43,373	34,887	30,000	35,000	16.7 %

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100-519300-513	BUSINESS AUTOMOBILE INSUR	31,257	48,528	33,009	30,000	35,000	16.7 %
100-519300-517	UNEMPLOYMENT INSURANCE	3,279	3,725	4,676	1,000	4,000	300.0 %
100-519300-518	WORKERS COMPENSATION - I	94,649	99,330	67,159	100,000	100,000	.00
100-519300-519	SECURITY BOND - INSURANCE	27,247	31,154	24,636	20,000	25,000	25.0 %
100-519300-740	ERRONEOUS TAXES, REFUND,	.00	197,853	.00	.00	.00	.00
	OTHER GENERAL Expenditure Total:	189,466	423,964	164,366	181,000	199,000	9.9 %
	Total OTHER GENERAL:	189,466	423,964	164,366	181,000	199,000	9.9 %
	GENERAL GOVERNMENT Revenue Total:	.00	.00	.00	.00	.00	.00
	GENERAL GOVERNMENT Expenditure Total:	1,305,970	1,460,999	1,096,032	1,328,120	1,331,480	0.3 %
	Total GENERAL GOVERNMENT:	1,305,970	1,460,999	1,096,032	1,328,120	1,331,480	0.3 %
PUBLIC SAFETY							
100-521000-115	PD ADMIN - SALARY	101,550	108,244	93,315	110,282	114,700	4.0 %
100-521000-120	PD ADMIN-CLERK/DISP WAGES	49,950	77,464	59,590	54,312	54,100	-0.4 %
100-521000-130	PD ADMIN-FICA	10,951	13,515	11,364	12,591	13,000	3.2 %
100-521000-131	PD ADMIN-RETIREMENT	17,990	23,655	19,418	20,122	20,600	2.4 %
100-521000-133	PD ADMIN- INSURANCE	79,951	83,475	35,424	100,000	25,500	-74.5 %
100-521000-212	PD ADMIN-PROFESSIONAL SER	3,083	1,646	4,618	1,552	5,000	222.2 %
100-521000-214	PD ADMIN-DATA PROCESSING	49,361	50,746	47,469	47,000	50,000	6.4 %
100-521000-240	PD ADMIN-REPAIR & MAINTENA	2,346	2,688	1,898	2,800	3,000	7.1 %
100-521000-241	PD ADMIN-TIME SYSTEM	1,577	1,672	1,516	2,000	2,000	.00
100-521000-242	PD ADMIN-TOWER EXPENSE	742	849	1,121	750	1,000	33.3 %
100-521000-243	PD ADMIN-PRISONER HOUSIN	185	657	314	500	500	.00
100-521000-310	PD ADMIN-OFFICE SUPPLIES	3,708	3,408	1,850	4,000	4,000	.00
100-521000-311	PD ADMIN-POSTAGE	168	32	.00	500	500	.00
100-521000-320	PD ADMIN-PUBLISH/SUBSCRIP	208	.00	2,970	250	400	60.0 %
100-521000-340	PD ADMIN-OPERATING SUPPLI	2,135	2,550	1,694	2,500	2,500	.00
	POLICE ADMINISTRATION Expenditure Total:	323,905	370,602	282,561	359,159	296,800	-17.4 %
	Total POLICE ADMINISTRATION:	323,905	370,602	282,561	359,159	296,800	-17.4 %
100-521200-119	PD PATROL-DETECTIVE/SGT W	254,370	264,795	233,016	387,574	304,500	-21.4 %
100-521200-120	PD PATROL-FULL TIME WAGES	795,692	844,515	756,358	928,232	930,000	0.2 %
100-521200-129	PD PATROL-O/T WAGES	205,851	153,490	88,822	72,420	80,000	10.5 %
100-521200-130	PD PATROL-FICA	91,938	93,356	78,477	106,199	100,600	-5.3 %
100-521200-131	PD PATROL-RETIREMENT	177,703	190,842	159,669	204,069	191,200	-6.3 %
100-521200-133	PD PATROL-INSURANCE	359,943	428,845	431,193	550,000	567,200	3.1 %
100-521200-139	PD PATROL-UNIFORM ALLOWA	28,103	26,677	23,871	22,900	30,000	31.0 %
100-521200-240	PD PATROL-REPAIR & MAINTEN	1,969	1,923	2,802	2,200	2,200	.00
100-521200-312	PD PATROL-EVIDENCE SUPPLI	6,397	6,460	3,762	5,800	5,800	.00
100-521200-340	PD PATROL-OPERATING SUPPL	2,475	4,387	11,008	6,500	7,500	15.4 %
100-521200-380	PD PATROL-VEHICLE MAINTEN	43,983	22,584	32,333	26,300	30,000	14.1 %
100-521200-385	PD PATROL-VEHICLE FUEL	29,291	29,942	32,465	30,000	30,000	.00
	PD POLICE PATROL Expenditure Total:	1,997,714	2,067,814	1,853,776	2,342,194	2,279,000	-2.7 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
Total PD POLICE PATROL:		1,997,714	2,067,814	1,853,776	2,342,194	2,279,000	-2.7 %
100-521300-330	PD ED&TRAINING-TRAIN/TRAV	13,327	16,911	4,993	12,000	15,000	25.0 %
100-521300-332	PD ED&TRAINING-MILEAGE	315	.00	.00	50	.00	-100.0
100-521300-340	PD ED&TRAINING-OPERATING	6,552	4,368	8,337	8,100	8,000	-1.2 %
POLICE ED & TRAINING Expenditure Total:		20,194	21,278	13,330	20,150	23,000	14.1 %
Total POLICE ED & TRAINING:		20,194	21,278	13,330	20,150	23,000	14.1 %
100-521700-221	PD STATION-ELECTRIC	35,272	30,469	25,826	37,500	35,000	-6.7 %
100-521700-222	PD STATION-WATER/SEWER/ST	2,183	1,762	1,300	1,600	1,600	.00
100-521700-224	PD STATION-NATURAL GAS/HE	1,667	3,246	2,334	2,000	3,500	75.0 %
100-521700-225	PD STATION-CELL PHONES	8,870	8,355	7,953	8,600	9,500	10.5 %
100-521700-240	PD STATION-MAINTENANCE CO	5,418	6,170	2,584	2,500	3,000	20.0 %
100-521700-340	PD STATION-OPERATING SUPP	2,181	1,442	2,740	1,500	2,000	33.3 %
100-521700-350	PD STATION-REPAIR&MAINTEN	12,053	23,536	25,108	10,000	15,000	50.0 %
POLICE STATION Expenditure Total:		67,642	74,979	67,844	63,700	69,600	9.3 %
Total POLICE STATION:		67,642	74,979	67,844	63,700	69,600	9.3 %
100-522000-115	FD ADMIN-SALARY (CHIEF)	113,108	111,239	99,074	110,282	145,600	32.0 %
100-522000-116	FD ADMIN-SALARY (ASST CHIE	65,577	74,946	68,255	79,050	85,500	8.2 %
100-522000-130	FD ADMIN-FICA	13,530	14,242	12,381	14,484	17,700	22.2 %
100-522000-131	FD ADMIN-RETIREMENT	25,551	27,883	24,765	27,832	33,700	21.1 %
100-522000-133	FD ADMIN- INSURANCE	18,635	3,276	52,986	60,441	73,300	21.3 %
100-522000-139	FD ADMIN-UNIFORM ALLOW	1,852	784	958	750	750	.00
100-522000-212	FD ADMIN-CONSULTANTS PRO	.00	4,052	7,802	.00	.00	.00
100-522000-214	FD ADMIN-DATA PROCESSI	20,089	23,968	25,351	21,420	22,000	2.7 %
100-522000-240	FD ADMIN-REPAIR & MAIN	.00	.00	11	750	750	.00
100-522000-242	FD ADMIN-RADIO EXPENSE	8,178	5,209	3,376	5,500	5,500	.00
100-522000-243	FD ADMIN-HAZARDOUS MAT	6,241	2,625	.00	3,000	3,000	.00
100-522000-310	FD ADMIN-OFFICE SUPPLI	3,628	1,027	505	2,000	2,000	.00
100-522000-311	FD ADMIN-POSTAGE	140	327	141	500	500	.00
100-522000-320	FD ADMIN-PUBLISH/SUBSC	2,376	2,162	735	2,200	2,200	.00
100-522000-330	FD ADMIN-TRAIN/TRAVEL	2,667	2,721	1,940	2,000	2,000	.00
100-522000-340	FD ADMIN-OPERATING SUP	4,367	2,058	617	1,600	1,600	.00
100-522000-342	FD ADMIN-PUBLIC RELATI	1,582	1,787	2,620	2,000	2,500	25.0 %
100-522000-343	FD ADMIN-FIRE PREVENTI	468	525	.00	750	750	.00
FIRE DEPT ADMINISTRATION Expenditure Total:		287,988	278,831	301,516	334,559	399,350	19.4 %
Total FIRE DEPT ADMINISTRATION:		287,988	278,831	301,516	334,559	399,350	19.4 %
100-522100-124	FD FIRE-FIGHTER WAGES	282,891	475,233	497,846	340,000	600,000	76.5 %
100-522100-125	FD FIRE-OFFICER WAGES	167,606	65,402	62,202	188,000	78,000	-58.5 %
100-522100-129	FD FIRE-O/T WAGES	98,467	30,080	44,085	65,000	65,000	.00
100-522100-130	FD FIRE-FICA	42,972	43,072	45,653	46,272	56,900	23.0 %
100-522100-131	FD FIRE-RETIREMENT	64,872	65,846	68,192	50,000	70,000	40.0 %

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100-522100-139	FD FIRE-UNIFORM ALLOWANC	14,359	7,066	1,485	7,800	7,800	.00
100-522100-212	FIRE FIGHTERS- PREMIUM PAY	5,900	3,000	.00	4,000	4,000	.00
100-522100-340	FD FIRE-OPERATING SUPPLIES	12,450	23,626	10,849	13,800	13,800	.00
100-522100-341	FD FIRE-TURN OUT GEAR	17,491	19,924	21,621	22,000	38,500	75.0 %
100-522100-380	FD FIRE-VEHICLE MAINTENAN	143,687	86,413	60,362	25,000	25,000	.00
100-522100-385	FD FIRE-VEHICLE FUEL	5,786	5,873	7,245	8,000	8,000	.00
	FD FIRE FIGHTERS SERVICE Expenditure Total:	856,481	825,535	819,540	769,872	967,000	25.6 %
	Total FD FIRE FIGHTERS SERVICE:	856,481	825,535	819,540	769,872	967,000	25.6 %
100-522400-330	FD FIRE-ED&TRAIN-TRAIN/TRA	2,051	1,547	635	3,000	3,000	.00
100-522400-340	FD FIRE-ED&TRAIN-OPERATIN	49	69	.00	200	200	.00
	FD FIRE-ED & TRAINING Expenditure Total:	2,100	1,615	635	3,200	3,200	.00
	Total FD FIRE-ED & TRAINING:	2,100	1,615	635	3,200	3,200	.00
100-522700-221	FD STATION-ELECTRIC	8,540	8,817	8,429	7,500	8,000	6.7 %
100-522700-222	FD STATION-WATER/SEWER/ST	2,182	2,190	1,723	1,500	2,000	33.3 %
100-522700-224	FD STATION-NATURAL GAS/HE	1,616	2,158	1,834	2,000	2,500	25.0 %
100-522700-225	FD STATION-CELL PHONES	8,805	8,503	6,862	6,000	8,500	41.7 %
100-522700-240	FD STATION-MAINTENANCE CO	3,715	1,460	.00	2,200	2,200	.00
100-522700-340	FD STATION-OPERATING SUPP	4,692	4,291	3,526	3,100	4,300	38.7 %
100-522700-350	FD STATION-REPAIR & MAINTE	33,926	12,636	24,588	10,000	10,000	.00
	FD FIRE STATION Expenditure Total:	63,476	40,054	46,963	32,300	37,500	16.1 %
	Total FD FIRE STATION:	63,476	40,054	46,963	32,300	37,500	16.1 %
100-523100-124	FD EMS-PARAMEDIC WAGES	380,347	456,273	338,420	430,000	415,000	-3.5 %
100-523100-130	FD EMS-FICA	29,798	34,905	25,889	32,895	31,800	-3.3 %
100-523100-131	FD EMS-RETIREMENT	49,555	61,072	46,229	50,000	50,000	.00
100-523100-210	FD EMS-PROFESSIONAL SERVI	.00	888	.00	.00	.00	.00
100-523100-240	FD EMS-REPAIR & MAINTENAN	9,221	3,631	475	7,000	7,000	.00
100-523100-340	FD EMS-OPERATING SUPPLIES	.00	3,308	1,385	.00	.00	.00
100-523100-341	FD EMS-DISPOSABLE SUPPLIE	13,254	21,447	10,427	18,000	15,000	-16.7 %
100-523100-380	FD EMS-VEHICLE MAINTANCE	8,846	16,230	2,931	8,000	8,000	.00
100-523100-385	FD EMS-VEHICLE FUEL	5,786	6,153	6,854	6,000	8,000	33.3 %
	FD EMS-AMBULANCE SERVICE Expenditure Total:	496,806	603,907	432,609	551,895	534,800	-3.1 %
	Total FD EMS-AMBULANCE SERVICE:	496,806	603,907	432,609	551,895	534,800	-3.1 %
100-523400-330	FD EMS-ED&TRAIN EMT REFRE	1,091	2,263	3,727	20,000	10,000	-50.0 %
	FD EMS-ED&TRAIN Expenditure Total:	1,091	2,263	3,727	20,000	10,000	-50.0 %
	Total FD EMS-ED&TRAIN:	1,091	2,263	3,727	20,000	10,000	-50.0 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
100-524000-120	BUILDG INSPECT-ASSISTANT	19,987	20,083	16,379	25,500	24,000	-5.9 %
100-524000-130	BUILDG INSPECT-FICA	1,529	1,769	1,253	1,951	1,900	-2.6 %
100-524000-131	BUILDG INSPECT-RETIREMENT	5-	5	.00	.00	.00	.00
100-524000-211	BUILDG INSPECT-ENGINEERIN	.00	15,048	.00	.00	.00	.00
100-524000-212	BUILDG INSPECT-INSPECT SER	197,724	208,675	131,319	112,500	112,500	.00
100-524000-310	BUILDG INSPECT-OFFICE SUP	308	.00	208	300	300	.00
100-524000-311	BUILDG INSPECT-POSTAGE	.00	58	.00	300	300	.00
100-524000-340	BUILDG INSPECT-OPERATING	165-	105	8,398	500	500	.00
100-524000-385	BUILDG INSPECT-VEHICLE FUE	362	367	400	.00	.00	.00
	BUILDING INSPECTION Expenditure Total:	219,740	246,111	157,957	141,051	139,500	-1.1 %
	Total BUILDING INSPECTION:	219,740	246,111	157,957	141,051	139,500	-1.1 %
100-524010-212	ELECTRICAL INSPECTION-PRO	47,781	29,777	27,084	26,250	26,300	0.2 %
	ELECTRICAL INSPECTION Expenditure Total:	47,781	29,777	27,084	26,250	26,300	0.2 %
	Total ELECTRICAL INSPECTION:	47,781	29,777	27,084	26,250	26,300	0.2 %
100-524020-212	PLUMBING INSPECTION-PROF	17,305	18,904	20,194	18,750	18,800	0.3 %
	PLUMBING INSPECTION Expenditure Total:	17,305	18,904	20,194	18,750	18,800	0.3 %
	Total PLUMBING INSPECTION:	17,305	18,904	20,194	18,750	18,800	0.3 %
100-529000-140	OTHER-P&F COMM-REIMBURS	260	1,560	.00	500	500	.00
100-529000-200	OTHER-P&F COMM-OPERATIN	.00	.00	.00	200	200	.00
100-529000-212	OTHER-Emerg Gov RADIO DISP	9,726	10,461	10,244	10,761	11,000	2.2 %
100-529000-221	OTHER-Emerg Gov ELECTRICIT	647	624	509	500	500	.00
100-529000-240	OTHER-Emerg Gov REPAIR & M	.00	.00	.00	2,000	2,000	.00
100-529000-370	OTHER-FIRE HYDRANT RENTA	264,944	267,666	.00	264,944	265,000	.00
	OTHER-PROTECTION Expenditure Total:	275,577	280,310	10,753	278,905	279,200	0.1 %
	Total OTHER-PROTECTION:	275,577	280,310	10,753	278,905	279,200	0.1 %
	PUBLIC SAFETY Revenue Total:	.00	.00	.00	.00	.00	.00
	PUBLIC SAFETY Expenditure Total:	4,677,800	4,861,981	4,038,489	4,961,985	5,084,050	2.5 %
	Total PUBLIC SAFETY:	4,677,800	4,861,981	4,038,489	4,961,985	5,084,050	2.5 %
PUBLIC WORKS							
100-531000-111	DPW ADMIN-*SALARY	55,164	38,242	32,974	38,979	40,600	4.2 %
100-531000-130	DPW ADMIN-FICA	3,989	2,713	2,312	2,982	3,200	7.3 %
100-531000-131	DPW ADMIN-RETIREMENT	3,808	2,657	2,374	2,806	3,000	6.9 %
100-531000-133	DPW ADMIN-INSURANCE	57,123	52,374	49,738	30,082	35,800	19.0 %
100-531000-139	DPW ADMIN-CLOTHING ALLOW	517	223	.00	300	300	.00
100-531000-241	DPW ADMIN-RADIO EXPENSE	.00	.00	.00	100	100	.00
100-531000-310	DPW ADMIN-OFFICE SUPPLIES	80	45	93	400	400	.00
100-531000-311	DPW ADMIN-POSTAGE	.00	21	.00	25	25	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
100-531000-320	DPW ADMIN-PUBLISH/SUBSCRI	.00	.00	.00	100	100	.00
100-531000-330	DPW ADMIN-TRAIN/TRAVEL	12,419	3,106	85	2,500	2,500	.00
100-531000-340	DPW ADMIN-OPERATING SUPP	801	1,351	456	1,000	1,000	.00
100-531000-342	DPW ADMIN-DRUG TESTS/INN	557	549	713	350	350	.00
	DPW ADMINISTRATION Expenditure Total:	134,459	101,280	88,746	79,624	87,375	9.7 %
	Total DPW ADMINISTRATION:	134,459	101,280	88,746	79,624	87,375	9.7 %
100-532400-122	DPW MACH&EQUIP-WAGES	12,149	18,440	16,325	22,592	23,500	4.0 %
100-532400-123	DPW TOWN/PD/FD VEHICLE-W	11,031	16,726	13,776	20,513	21,400	4.3 %
100-532400-130	DPW MACH&EQUIP-FICA	1,707	2,764	2,150	3,298	3,500	6.1 %
100-532400-131	DPW MACH&EQUIP-RETIREME	1,590	2,495	2,167	3,104	3,300	6.3 %
100-532400-133	DPW MACH&EQUIP-INSURANC	8,444	14,545	18,709	21,814	26,100	19.6 %
100-532400-139	DPW MACH&EQUIP-CLOTHING	1,903	754	1,372	800	1,000	25.0 %
100-532400-240	DPW MACH&EQUIP-MAINTENA	4,192	5,106	969	3,000	3,000	.00
100-532400-340	DPW MACH&EQUIP-OPERATIN	34,554	14,546	12,005	24,000	24,000	.00
100-532400-380	DPW MACH&EQUIP-VEHICLE M	8,423	2,109	3,806	7,000	7,000	.00
100-532400-385	DPW MACH&EQUIP-VEHICLEF	14,465	14,682	16,010	18,000	18,000	.00
	MACHINERY & EQUIPMENT Expenditure Total:	98,459	92,167	87,288	124,121	130,800	5.4 %
	Total MACHINERY & EQUIPMENT:	98,459	92,167	87,288	124,121	130,800	5.4 %
100-532700-133	DPW GARAGE-INSURANCE	.00	.00	90	.00	.00	.00
100-532700-221	DPW GARAGE-ELECTRIC	4,547	4,164	3,721	5,000	5,000	.00
100-532700-222	DPW GARAGE-WATER/SEWER/	1,002	1,372	784	750	750	.00
100-532700-224	DPW GARAGE-NATURAL GAS/H	2,713	3,794	3,176	4,000	4,000	.00
100-532700-225	DPW GARAGE-CELL PHONES	706	713	417	1,000	1,000	.00
100-532700-240	DPW GARAGE-MAINTENANCE	449	100	100	.00	.00	.00
100-532700-340	DPW GARAGE-OPERATING SU	688	940	1,426	1,000	1,000	.00
100-532700-350	DPW GARAGE-REPAIR AND MAI	1,154	3,018	1,187	3,000	3,000	.00
	DPW GARAGE Expenditure Total:	11,258	14,101	10,901	14,750	14,750	.00
	Total DPW GARAGE:	11,258	14,101	10,901	14,750	14,750	.00
100-533100-122	DPW RD&BRIDGE-WAGES	23,071	29,024	24,686	35,468	36,900	4.0 %
100-533100-130	DPW RD&BRIDGE-FICA	1,669	2,281	1,763	2,713	2,900	6.9 %
100-533100-131	DPW RD&BRIDGE-RETIREMEN	1,546	2,060	1,777	2,554	2,700	5.7 %
100-533100-133	DPW RD&BRIDGE-INSURANCE	6,937	11,968	16,390	17,949	21,500	19.8 %
100-533100-139	DPW RD&BRIDGE-CLOTHING A	928	922	75	800	800	.00
100-533100-212	DPW RD&BRIDGE-PROF SERVI	24,648	165,576	134,479	60,000	60,000	.00
100-533100-340	DPW RD&BRIDGE-SUPPLIES	16,771	20,411	8,031	20,000	20,000	.00
100-533100-341	DPW RD&BRIDGE-SIGNS	.00	985	1,415	3,000	3,000	.00
100-533100-342	DPW RD&BRIDGE-PAVEMENT P	.00	1,689	.00	2,000	2,000	.00
100-533100-343	DPW RD&BRIDGE-PAVEMENT	6,219	.00	.00	6,400	6,400	.00
	ROAD & BRIDGE MAINTENANCE Expenditure Total:	81,790	234,917	188,616	150,884	156,200	3.5 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total ROAD & BRIDGE MAINTENANCE:	81,790	234,917	188,616	150,884	156,200	3.5 %
100-533180-122	DPW SNOW/ICE-WAGES	25,846	45,982	38,583	56,380	58,600	3.9 %
100-533180-129	DPW SNOW/ICE-O/T WAGES	2,845	8,887	14,096	10,000	10,000	.00
100-533180-130	DPW SNOW/ICE-FICA	3,259	4,313	3,581	5,078	5,300	4.4 %
100-533180-131	DPW SNOW/ICE-RETIREMENT	2,040	3,310	3,608	4,779	5,000	4.6 %
100-533180-133	DPW SNOW/ICE-INSURANCE	11,604	19,024	31,893	28,532	34,100	19.5 %
100-533180-139	DPW SNOW/ICE-CLOTHING ALL	.00	572	300	500	500	.00
100-533180-340	DPW SNOW/ICE-SALT & SAND	36,816	51,789	32,174	45,000	45,000	.00
	SNOW/ICE CONTROL Expenditure Total:	82,409	133,877	124,235	150,269	158,500	5.5 %
	Total SNOW/ICE CONTROL:	82,409	133,877	124,235	150,269	158,500	5.5 %
100-534200-221	STREET LIGHTING-ELECTRIC	14,031	13,997	11,887	14,000	14,000	.00
100-534200-340	STREET LIGHTING-OPERATING	.00	3,557	2,250	5,000	5,000	.00
	STREET LIGHTING Expenditure Total:	14,031	17,554	14,137	19,000	19,000	.00
	Total STREET LIGHTING:	14,031	17,554	14,137	19,000	19,000	.00
100-535200-210	PUBLIC TRANS-MASS TRANSIT	2,000	2,000	2,000	2,000	2,000	.00
	PUBLIC TRANSPORTATION Expenditure Total:	2,000	2,000	2,000	2,000	2,000	.00
	Total PUBLIC TRANSPORTATION:	2,000	2,000	2,000	2,000	2,000	.00
100-536300-212	SANITATION-HAZARD WASTE D	.00	702	626	500	500	.00
	SANITATION Expenditure Total:	.00	702	626	500	500	.00
	Total SANITATION:	.00	702	626	500	500	.00
	PUBLIC WORKS Revenue Total:	.00	.00	.00	.00	.00	.00
	PUBLIC WORKS Expenditure Total:	424,405	596,599	516,550	541,148	569,125	5.2 %
	Total PUBLIC WORKS:	424,405	596,599	516,550	541,148	569,125	5.2 %
HEALTH & HUMAN SERVICES							
100-541100-129	ANIMAL/PEST CONTROL-O/T W	.00	1,040	1,064	2,000	2,000	.00
100-541100-130	ANIMAL/PEST CONTROL-FICA	.00	77	76	153	200	30.7 %
100-541100-131	ANIMAL/PEST CONTROL-RETIR	.00	72	77	139	200	43.9 %
100-541100-133	ANIMAL/PEST CONTROL-INSUR	.00	.00	2	1,000	1,000	.00
100-541100-139	ANIMAL/PEST CONTROL-CLOT	.00	.00	.00	100	100	.00
100-541100-212	ANIMAL/PEST CONTROL-HUMA	5,250	4,750	1,750	3,500	3,500	.00
100-541100-340	ANIMAL/PEST CONTROL-MOSQ	2,436	2,574	3,037	3,000	3,000	.00
	ANIMAL/PEST CONTROL Expenditure Total:	7,686	8,514	6,006	9,892	10,000	1.1 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total ANIMAL/PEST CONTROL:	7,686	8,514	6,006	9,892	10,000	1.1 %
	HEALTH & HUMAN SERVICES Revenue Total:	.00	.00	.00	.00	.00	.00
	HEALTH & HUMAN SERVICES Expenditure Total:	7,686	8,514	6,006	9,892	10,000	1.1 %
	Total HEALTH & HUMAN SERVICES:	7,686	8,514	6,006	9,892	10,000	1.1 %
CULTURE, RECREATION, & ED.							
100-551000-139	TOWN BEAUTIFICATION-CLOTH	.00	89	.00	100	100	.00
100-551000-340	TOWN BEAUTIFICATION-OPER	823	283	217	400	400	.00
100-551000-341	TOWN BEAUTIFICATION-SIGNS	430	2,403	.00	1,400	1,400	.00
100-551000-342	TOWN BEAUTIFICATION-PLANT	1,168	1,246	793	1,200	1,200	.00
	TOWN BEAUTIFICATION Expenditure Total:	2,421	4,021	1,010	3,100	3,100	.00
	Total TOWN BEAUTIFICATION:	2,421	4,021	1,010	3,100	3,100	.00
100-551010-344	TOWN TREE COMM-URBAN FO	1,197	411	405	2,000	2,000	.00
	TOWN TREE COMM Expenditure Total:	1,197	411	405	2,000	2,000	.00
	Total TOWN TREE COMM:	1,197	411	405	2,000	2,000	.00
100-552000-111	PARKS/PLYGRUNDS-*SALARY	30,994	31,618	27,280	32,240	33,600	4.2 %
100-552000-125	PARKS/PLYGRDS-P/T WAGES	5,618	7,254	7,760	15,000	8,000	-46.7 %
100-552000-130	PARKS/PLYGRDS-FICA	2,605	2,761	2,470	3,614	3,200	-11.5 %
100-552000-131	PARKS/PLYGRDS-RETIREMENT	2,138	2,196	1,964	3,401	3,100	-8.9 %
100-552000-133	PARKS/PLYGRDS-INSURANCE	27,159	26,679	25,170	30,769	35,700	16.0 %
100-552000-139	PARKS/PLYGRDS-CLOTHING A	552	139	220	200	200	.00
100-552000-211	PARKS/PLYGRDS-PROFESSION	.00	.00	1,787	.00	.00	.00
100-552000-221	PARKS/PLYGRDS-ELECTRIC	1,644	2,002	1,701	1,900	1,900	.00
100-552000-222	PARKS/PLYGRDS-WATER/SEW	3,198	3,318	2,562	3,100	3,100	.00
100-552000-310	PARKS/PLYGRDS-OFFICE SUP	57	39	2,085	100	100	.00
100-552000-332	PARKS/PLYGRDS-MILEAGE	384	986	603	900	900	.00
100-552000-340	PARKS/PLYGRDS-OPERATING	3,520	7,427	3,119	4,500	4,500	.00
100-552000-341	PARKS/PLYGRDS-REPAIR AND	1,839	3,293	3,751	6,000	6,000	.00
100-552000-380	PARKS/PLYGRDS-VEHICLE MAI	566	966	675	1,000	1,000	.00
100-552000-385	PARKS/PLYGRDS-VEHICLE FUE	1,446	1,468	1,601	1,500	1,500	.00
	PARKS/PLAYGROUNDS Expenditure Total:	81,720	90,146	82,751	104,224	102,800	-1.4 %
	Total PARKS/PLAYGROUNDS:	81,720	90,146	82,751	104,224	102,800	-1.4 %
100-552010-122	PARK&LAWN CUTTING-WAGES	.00	4,593	4,094	.00	.00	.00
100-552010-129	PARK&LAWN CUTTING-O/T WA	.00	.00	134	.00	.00	.00
100-552010-130	PARK&LAWN CUTTING-FICA	.00	338	302	.00	.00	.00
100-552010-131	PARK&LAWN CUTTING-RETIRE	.00	319	304	.00	.00	.00
100-552010-133	PARK&LAWN CUTTING-INSURA	13	851	2,275	.00	.00	.00
100-552010-139	PARK&LAWN CUTTING-CLOTHI	.00	.00	.00	200	200	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
100-552010-340	PARK&LAWN CUTTING-OPERAT	702	222	939	1,000	1,000	.00
	PARK AND LAWN CUTTING Expenditure Total:	715	6,324	8,049	1,200	1,200	.00
	Total PARK AND LAWN CUTTING:	715	6,324	8,049	1,200	1,200	.00
100-553000-340	CELEBRATIONS-OPERATING E	15,779	16,395	19,220	18,000	22,000	22.2 %
	CELEBRATIONS Expenditure Total:	15,779	16,395	19,220	18,000	22,000	22.2 %
	Total CELEBRATIONS:	15,779	16,395	19,220	18,000	22,000	22.2 %
100-553100-111	RECREATION PRG-*SALARY	30,994	31,618	27,280	32,240	33,600	4.2 %
100-553100-130	RECREATION PRG-FICA	2,222	2,206	1,877	2,466	2,600	5.4 %
100-553100-131	RECREATION PRG-RETIREMEN	2,140	2,197	1,964	2,321	2,500	7.7 %
100-553100-133	RECREATION PRG-INSURANCE	26,365	25,928	25,169	30,769	35,700	16.0 %
100-553100-310	RECREATION PRG-OFFICE SUP	80	.00	.00	.00	.00	.00
100-553100-311	RECREATION PRG-POSTAGE	2,295	1,364	1,444	1,500	1,500	.00
100-553100-320	RECREATION PRG-PUBLISH/SU	725	425	590	650	650	.00
100-553100-330	RECREATION PRG-TRAIN/TRAV	606	699	557	700	700	.00
100-553100-332	RECREATION PRG-MILEAGE	670	.00	294	900	900	.00
100-553100-340	RECREATION PRG-OPERATING	2,324	1,333	1,626	3,000	3,000	.00
100-553100-341	RECREATION PRG-TEAM SIGN	2,274	1,794	956	3,500	3,500	.00
100-553100-342	RECREATION PRG-WPRA TICK	2,245	2,305	2,132	1,700	1,700	.00
100-553100-343	RECREATION PRG-RECREATO	509	489	1,202	1,000	1,000	.00
100-553100-344	RECREATION PRG-PRINTING E	3,071	3,494	3,920	2,800	2,800	.00
	RECREATION PROGRAM Expenditure Total:	76,520	73,851	69,012	83,546	90,150	7.9 %
	Total RECREATION PROGRAM:	76,520	73,851	69,012	83,546	90,150	7.9 %
100-554000-210	ATHLETIC CTS&FI-PROFESSIO	1,176	612	19,927	1,000	1,000	.00
100-554000-230	ATHLETIC CTS&FIELDS-REPAIR	2,611	4,896	2,655	6,000	6,000	.00
100-554000-340	ATHLETIC CTS&FIELDS-OPERA	635	1,758	500	3,000	3,000	.00
	ATHLETIC COURTS & FIELDS Expenditure Total:	4,423	7,266	23,083	10,000	10,000	.00
	Total ATHLETIC COURTS & FIELDS:	4,423	7,266	23,083	10,000	10,000	.00
	CULTURE, RECREATION, & ED. Revenue Total:	.00	.00	.00	.00	.00	.00
	CULTURE, RECREATION, & ED. Expenditure Total:	182,775	198,412	203,529	222,070	231,250	4.1 %
	Total CULTURE, RECREATION, & ED.:	182,775	198,412	203,529	222,070	231,250	4.1 %
CONSERVATION & DEVELOPMENT							
100-563000-140	PLANNING-COMMISSION REIM	1,000	1,660	.00	2,520	2,500	-0.8 %
100-563000-210	PLANNING-LEGAL PROF SERV	15,896	1,820	1,029	10,000	10,000	.00
100-563000-211	PLANNING-ENGINEERING/BILL	76,137	71,714	63,333	35,000	35,000	.00

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100-563000-212	PLANNING-PROF SERVICES	.00	24,393	49,140	64,600	60,000	-7.1 %
100-563000-213	PLANNING-TIFF PROJECT	6,300	5,650	.00	.00	.00	.00
100-563000-340	PLANNING-OPERATING EXPEN	.00	524	.00	.00	.00	.00
PLANNING Expenditure Total:		99,332	105,760	113,502	112,120	107,500	-4.1 %
Total PLANNING:		99,332	105,760	113,502	112,120	107,500	-4.1 %
100-563010-140	ARCHITECTUAL-COMMISSION	800	1,540	.00	800	800	.00
ARCHITECTUAL CONTROL Expenditure Total:		800	1,540	.00	800	800	.00
Total ARCHITECTUAL CONTROL:		800	1,540	.00	800	800	.00
100-564000-140	ZONING-BOARD REIMBURSEM	80	60	.00	150	150	.00
ZONING Expenditure Total:		80	60	.00	150	150	.00
Total ZONING:		80	60	.00	150	150	.00
100-567000-211	ECONOMIC DEVELOP-TOURIS	293,870	696,446	418,623	537,000	937,000	74.5 %
ECONOMIC DEVELOPMENT Expenditure Total:		293,870	696,446	418,623	537,000	937,000	74.5 %
Total ECONOMIC DEVELOPMENT:		293,870	696,446	418,623	537,000	937,000	74.5 %
CONSERVATION & DEVELOPMENT Revenue Total:		.00	.00	.00	.00	.00	.00
CONSERVATION & DEVELOPMENT Expenditure Total:		394,083	803,806	532,125	650,070	1,045,450	60.8 %
Total CONSERVATION & DEVELOPMENT:		394,083	803,806	532,125	650,070	1,045,450	60.8 %
OTHER FINANCING USES							
100-592400-400	CAPITAL FUND TRANSFER	.00	71	.00	.00	.00	.00
FUND TRANSFER Expenditure Total:		.00	71	.00	.00	.00	.00
Total FUND TRANSFER:		.00	71	.00	.00	.00	.00
OTHER FINANCING USES Revenue Total:		.00	.00	.00	.00	.00	.00
OTHER FINANCING USES Expenditure Total:		.00	71	.00	.00	.00	.00
Total OTHER FINANCING USES:		.00	71	.00	.00	.00	.00
GENERAL FUND 100 Revenue Total:		6,953,257	8,161,386	7,163,080	7,713,285	8,271,355	7.2 %
GENERAL FUND 100 Expenditure Total:		6,992,718	7,930,382	6,392,729	7,713,285	8,271,355	7.2 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual		2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
Net Total GENERAL FUND 100:		39,461-	231,004		770,351	.00	.00	.00

Town of Brookfield

Utility District #01

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2027 Stormwater Utility Budget

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
UTILITY DISTRICT #01 FUND 421							
UTILITY REVENUE							
421-421100	UTILITY STORMWATER BILLING	672,692	718,360	802,892	727,058	763,400	5.0 %
Total UTILITY REVENUE:		672,692	718,360	802,892	727,058	763,400	5.0 %
INTERGOVERNMENTAL REVENUES							
421-435300	SW-GRANTS	.00	.00	.00	32,000	32,000	.00
Total INTERGOVERNMENTAL REVENUES:		.00	.00	.00	32,000	32,000	.00
PUBLIC CHARGES OF SERVICES							
421-464100	YARD WASTE RECYCLING	10,560	11,495	53,204	38,897	40,600	4.4 %
421-464200	REFUSE	330,981	353,174	486,714	356,569	372,400	4.4 %
421-464300	RECYCLING	212,248	232,216	305,756	223,999	233,900	4.4 %
Total PUBLIC CHARGES OF SERVICES:		553,790	596,884	845,674	619,465	646,900	4.4 %
MISC REVENUE							
421-481100	INTEREST	.00	.00	.00	1,000	1,000	.00
421-481150	INTEREST & PENALTY	22,209	23,232	23,822	4,000	4,000	.00
Total MISC REVENUE:		22,209	23,232	23,822	5,000	5,000	.00
SWU GENERAL OFFICE EXPENSE							
421-514100-110	SWU ADMIN-ADMINISTRATOR*	11,910	14,690	9,520	11,084	15,700	41.6 %
421-514100-111	SWU ADMIN-CLERK*SALARY	5,660	.00	.00	5,922	7,100	19.9 %
421-514100-120	SWU ADMIN-CLERICAL	5,538	5,755	5,491	5,483	26,000	374.2 %
421-514100-130	SWU ADMIN-FICA	1,673	1,413	1,080	1,720	3,800	120.9 %
421-514100-131	SWU ADMIN-RETIREMENT	1,590	1,420	1,081	1,619	3,600	122.4 %
421-514100-133	SWU ADMIN-INSURANCE	12,304	8,460	8,250	15,927	28,800	80.8 %
421-514100-210	SWU ADMIN-VK AUDITING PRO	9,770	7,614	11,479	9,500	9,500	.00
421-514100-510	SWU ADMIN-GEN LIABILITY INS	9,551	11,945	10,086	9,000	9,000	.00
421-514100-518	SWU ADMIN-WORKERS COMP I	14,144	14,842	10,035	16,000	16,000	.00
SWU GENERAL OFFICE EXPENSE Expenditure Total:		72,138	66,139	57,021	76,255	119,500	56.7 %
Total SWU GENERAL OFFICE EXPENSE:		72,138	66,139	57,021	76,255	119,500	56.7 %
SWU GENERAL OFFICE EXPENSE Revenue Total:		.00	.00	.00	.00	.00	.00
SWU GENERAL OFFICE EXPENSE Expenditure Total:		72,138	66,139	57,021	76,255	119,500	56.7 %
Total SWU GENERAL OFFICE EXPENSE:		72,138	66,139	57,021	76,255	119,500	56.7 %
SWU PUBLIC SAFETY							
421-524000-214	SWU PLAN/BLDG-DNR 216 REQ	2,931	3,048	3,200	5,000	5,000	.00
SWU PUBLIC SAFETY Expenditure Total:		2,931	3,048	3,200	5,000	5,000	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total SWU PUBLIC SAFETY:	2,931	3,048	3,200	5,000	5,000	.00
	SWU PUBLIC SAFETY Revenue Total:	.00	.00	.00	.00	.00	.00
	SWU PUBLIC SAFETY Expenditure Total:	2,931	3,048	3,200	5,000	5,000	.00
	Total SWU PUBLIC SAFETY:	2,931	3,048	3,200	5,000	5,000	.00
STORM WATER WORK							
421-531000-111	SWU DIRECTOR-*SALARY	55,164	38,242	32,974	38,979	40,600	4.2 %
421-531000-130	SWU DIRECTOR-FICA	4,030	2,712	2,312	2,982	3,200	7.3 %
421-531000-131	SWU DIRECTOR-RETIREMENT	3,843	2,656	2,374	2,806	3,000	6.9 %
421-531000-133	SWU DIRECTOR-INSURANCE	6,162	1,051	907	30,082	35,800	19.0 %
421-531000-241	SWU DIRECTOR-RADIO EXPEN	.00	.00	.00	100	100	.00
421-531000-340	SWU DIRECTOR-OPERATING S	1,484	345	.00	2,000	2,000	.00
	SWU DIRECTOR-SALARY Expenditure Total:	70,683	45,006	38,567	76,949	84,700	10.1 %
	Total SWU DIRECTOR-SALARY:	70,683	45,006	38,567	76,949	84,700	10.1 %
421-532400-122	SWU MACH&EQUIP-WAGES	18,944	28,740	24,667	35,228	36,600	3.9 %
421-532400-130	SWU MACH&EQUIP-FICA	1,394	2,260	1,761	2,695	2,800	3.9 %
421-532400-131	SWU MACH&EQUIP-RETIREME	1,299	2,041	1,776	2,536	2,700	6.5 %
421-532400-133	SWU MACH&EQUIP-INSURANC	6,023	11,887	15,378	17,828	21,400	20.0 %
421-532400-139	SWU MACH&EQUIP-CLOTHING	383	556	522	800	800	.00
421-532400-240	SWU MACH&EQUIP-MAINTENA	304	3,444	656	5,000	5,000	.00
421-532400-340	SWU MACH&EQUIP-OPERATIN	7,402	13,276	8,558	15,000	15,000	.00
421-532400-380	SWU MACH&EQUIP-VEHICLE M	3,634	.00	4,923	10,000	10,000	.00
421-532400-385	SWU MACH&EQUIP-VEHICLE F	10,849	11,011	12,007	12,000	12,000	.00
	SWU MACHINERY & EQUIPMENT Expenditure Total:	50,232	73,215	70,247	101,087	106,300	5.2 %
	Total SWU MACHINERY & EQUIPMENT:	50,232	73,215	70,247	101,087	106,300	5.2 %
421-532700-221	SWU GARAGE-ELECTRIC	4,547	4,457	3,721	6,000	6,000	.00
421-532700-222	SWU GARAGE-WATER/SEWER/	962	1,038	754	1,000	1,000	.00
421-532700-224	SWU GARAGE-NATURAL GAS/H	2,713	3,794	3,176	5,000	5,000	.00
421-532700-225	SWU GARAGE-TELEPHONE	706	516	417	1,000	1,000	.00
421-532700-240	SWU GARAGE-MAINTENANCE	.00	.00	.00	500	500	.00
421-532700-340	SWU GARAGE-OPERATING SU	450	2,744	290	2,000	2,000	.00
421-532700-350	SWU GARAGE-REPAIR AND MAI	.00	.00	420	2,000	2,000	.00
	SWU GARAGE Expenditure Total:	9,378	12,549	8,778	17,500	17,500	.00
	Total SWU GARAGE:	9,378	12,549	8,778	17,500	17,500	.00
421-534400-122	SWU SW-WAGES	123,518	187,315	156,728	229,679	238,600	3.9 %
421-534400-130	SWU SW-FICA	9,116	14,675	11,192	17,570	18,300	4.2 %
421-534400-131	SWU SW-RETIREMENT	8,484	13,252	11,284	16,537	17,300	4.6 %
421-534400-133	SWU SW-INSURANCE	39,120	77,501	97,405	116,234	139,000	19.6 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
421-534400-139	SWU SW-CLOTHING ALLOWAN	.00	748	.00	500	500	.00
421-534400-213	SWU SW-CONTRACTED PROF	68,489	99,101	44,228	89,000	25,000	-71.9 %
421-534400-214	SWU SW-DNR 216 APP PROF S	1,000	1,000	1,000	1,000	1,000	.00
421-534400-215	SWU SW-DUMPING EXPENSE	1,975	1,792	1,489	8,000	8,000	.00
421-534400-330	SWU SW-TRAINING/TRAVEL	120	.00	.00	3,000	3,000	.00
421-534400-340	SWU SW-STORM SEWER MATE	1,386	2,654	44	6,000	6,000	.00
421-534400-343	SWU SW-CULVERTS & OPEN S	2,244	5,996	967	50,000	5,000	-90.0 %
421-534400-400	SWU SW-EQUIPMENT REPLAC	189	306	.00	35,000	.00	-100.0
421-534400-823	CULVERT REPLACEMENT	1,355	6,201	13,846	10,000	10,000	.00
	STORMWATER UTITLITY Expenditure Total:	256,997	410,540	338,183	582,520	471,700	-19.0 %
	Total STORMWATER UTITLITY:	256,997	410,540	338,183	582,520	471,700	-19.0 %
	STORM WATER WORK Revenue Total:	.00	.00	.00	.00	.00	.00
	STORM WATER WORK Expenditure Total:	387,289	541,310	455,776	778,056	680,200	-12.6 %
	Total STORM WATER WORK:	387,289	541,310	455,776	778,056	680,200	-12.6 %
OTHER							
421-573630-122	YARD WASTE-WAGES	.00	1,350	909	.00	.00	.00
421-573630-129	YARD WASTE-OT WAGES	2,012	4,550	1,658	5,500	4,500	-18.2 %
421-573630-130	YARD WASTE-FICA	148	432	215	421	400	-5.0 %
421-573630-131	YARD WASTE-RETIREMENT	139	410	218	396	400	1.0 %
421-573630-133	YARD WASTE-INSURANCE	463	1,803	1,189	1,500	1,500	.00
421-573630-210	YARD WASTE	21,558	18,907	20,098	38,897	40,600	4.4 %
421-573630-211	REFUSE	336,711	348,115	299,765	356,569	372,400	4.4 %
421-573630-212	RECYCLING	211,543	218,726	188,453	223,999	233,900	4.4 %
	OTHER Expenditure Total:	572,574	594,294	512,506	627,282	653,700	4.2 %
	Total OTHER:	572,574	594,294	512,506	627,282	653,700	4.2 %
	OTHER Revenue Total:	.00	.00	.00	.00	.00	.00
	OTHER Expenditure Total:	572,574	594,294	512,506	627,282	653,700	4.2 %
	Total OTHER:	572,574	594,294	512,506	627,282	653,700	4.2 %
DEPRECIATION EXPENSE							
421-593000-350	DEPRECIATION EXPENSE-BUIL	12,500	12,500	.00	12,500	12,500	.00
421-593000-550	DEPRECIATION EXPENSE-EQUI	40,819	30,603	.00	40,000	40,000	.00
421-593000-750	DEPRECIATION EXPENSE-INFR	65,361	60,217	.00	65,000	65,000	.00
	DEPRECIATION EXPENSE Expenditure Total:	118,679	103,320	.00	117,500	117,500	.00
	Total DEPRECIATION EXPENSE:	118,679	103,320	.00	117,500	117,500	.00
	DEPRECIATION EXPENSE Revenue Total:	.00	.00	.00	.00	.00	.00
	DEPRECIATION EXPENSE Expenditure Total:	118,679	103,320	.00	117,500	117,500	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total DEPRECIATION EXPENSE:	118,679	103,320	.00	117,500	117,500	.00
	UTILITY DISTRICT #01 FUND 421 Revenue Total:	1,248,690	1,338,477	1,672,388	1,383,523	1,447,300	4.6 %
	UTILITY DISTRICT #01 FUND 421 Expenditure Total:	1,153,612	1,308,111	1,028,503	1,604,093	1,575,900	-1.8 %
	Net Total UTILITY DISTRICT #01 FUND 421:	95,079	30,365	643,884	220,570-	128,600-	-41.7 %

Town of Brookfield

Sanitary District #4

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2027 Water Utility Budget

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
WATER FUND							
OPERATING EXPENSES							
610-400300-000	Amortization Expense- Lease	6,686	6,686	.00	6,820	6,820	.00
	Amortization Expense- Lease Expenditure Total:	6,686	6,686	.00	6,820	6,820	.00
	Total Amortization Expense- Lease:	6,686	6,686	.00	6,820	6,820	.00
610-403000-000	DEPRECIATION EXPENSE	179,511	191,400	.00	199,114	211,001	6.0 %
	DEPRECIATION EXPENSE Expenditure Total:	179,511	191,400	.00	199,114	211,001	6.0 %
	Total DEPRECIATION EXPENSE:	179,511	191,400	.00	199,114	211,001	6.0 %
610-403001-000	DEPRECIATION EXPENSE - CIA	199,765	203,808	.00	203,760	213,948	5.0 %
	DEPRECIATION EXPENSE - CIAC Expenditure Total:	199,765	203,808	.00	203,760	213,948	5.0 %
	Total DEPRECIATION EXPENSE - CIAC:	199,765	203,808	.00	203,760	213,948	5.0 %
610-408000-000	TAXES - SS & Medicare	15,200	16,921	13,480	16,000	16,200	1.3 %
	TAXES - SS & Medicare Expenditure Total:	15,200	16,921	13,480	16,000	16,200	1.3 %
	Total TAXES - SS & Medicare:	15,200	16,921	13,480	16,000	16,200	1.3 %
	OPERATING EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATING EXPENSES Expenditure Total:	401,162	418,815	13,480	425,694	447,969	5.2 %
	Total OPERATING EXPENSES:	401,162	418,815	13,480	425,694	447,969	5.2 %
INTEREST & DIVIDEND INCOME							
610-419000	INTEREST ON INVESTMENTS	24,452	20,041	.00	6,500	6,600	1.5 %
610-419001	INTEREST ON INVESTMENTS	.00	.00	.00	1,836	1,860	1.3 %
610-419002	INTEREST ON SPECIAL ASSES	1,392	339	.00	339	.00	-100.0
	Total INTEREST & DIVIDEND INCOME:	25,844	20,380	.00	8,675	8,460	-2.5 %
SALES OF WATER							
610-461001	METERED SALES - RESIDENTI	362,675	372,605	288,908	395,000	395,000	.00
610-461002	METERED SALES - COMMERCI	192,195	203,145	165,262	206,000	249,560	21.1 %
610-461004	METERED SALES - CONDOMINI	6,999	7,746	5,687	8,700	9,500	9.2 %
610-461005	METERED SALES MULTIFAMILY	67,612	79,028	66,761	77,000	78,900	2.5 %
610-462000	PRIVATE FIRE PROTECTIONSE	48,660	50,276	38,357	50,000	50,986	2.0 %
610-463000	PUBLIC FIRE PROTECTION SE	264,944	267,666	.00	270,387	270,387	.00
610-464000	OTHER SALE TO PUBLIC AUTH	6,165	6,056	5,888	6,100	7,000	14.8 %
	Total SALES OF WATER:	949,249	986,521	570,862	1,013,187	1,061,333	4.8 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
OTHER OPERATING REVENUES							
610-470000	PENALTIES/CUST FORFEITED	4,854	5,784	2,972	4,900	4,900	.00
610-471000	MISCELLANEOUS SERVICE RE	13,161	427	35	2,200	2,200	.00
610-474000	OTHER WATER REVENUES	10,335	11,404	2,125	8,500	8,500	.00
610-474001	STANDBY WATER CHARGES	2,509	1,951	1,281	2,200	2,000	-9.1 %
	Total OTHER OPERATING REVENUES:	30,859	19,567	6,412	17,800	17,600	-1.1 %
OTHER REVENUE							
610-490100	SPECIAL ASSESSMENT REVEN	.00	.00	.00	1,785	.00	-100.0
610-490200	DEVELOPER CAPITAL ADDITIO	320,177	133,359	.00	.00	.00	.00
	Total OTHER REVENUE:	320,177	133,359	.00	1,785	.00	-100.0
SOURCE OF SUPPLY							
610-600000-000	SOURCE OF SUPPLY - OPER L	834	131	396	800	800	.00
	SOURCE OF SUPPLY Expenditure Total:	834	131	396	800	800	.00
	Total SOURCE OF SUPPLY:	834	131	396	800	800	.00
610-602000-000	SS-OPERATION SUPPLIES&EX	183	161	179	300	300	.00
	SS-OPERATION SUPPLIES&EXPENSES Expenditure Total:	183	161	179	300	300	.00
	Total SS-OPERATION SUPPLIES&EXPENSES:	183	161	179	300	300	.00
	SOURCE OF SUPPLY Revenue Total:	.00	.00	.00	.00	.00	.00
	SOURCE OF SUPPLY Expenditure Total:	1,017	291	574	1,100	1,100	.00
	Total SOURCE OF SUPPLY:	1,017	291	574	1,100	1,100	.00
PUMPING EXPENSES -OPERATION							
610-620000-000	PUMPING - OPERATION LABOR	28,447	26,988	18,659	29,000	29,000	.00
	PUMPING EXPENSES -OPERATION Expenditure Total:	28,447	26,988	18,659	29,000	29,000	.00
	Total PUMPING EXPENSES -OPERATION:	28,447	26,988	18,659	29,000	29,000	.00
610-622000-000	PUMPING-FUEL OR POWER PU	77,513	81,420	75,996	81,000	83,000	2.5 %
	PUMPING-FUEL OR POWER PURCHASE Expenditure Total:	77,513	81,420	75,996	81,000	83,000	2.5 %
	Total PUMPING-FUEL OR POWER PURCHASE:	77,513	81,420	75,996	81,000	83,000	2.5 %
610-623000-000	PUMPING-OPER SUPPLIES & E	4,148	3,086	4,210	5,000	5,000	.00
	PUMPING-OPER SUPPLIES & EXPS Expenditure Total:						

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
		4,148	3,086	4,210	5,000	5,000	.00
	Total PUMPING-OPER SUPPLIES & EXPS:	4,148	3,086	4,210	5,000	5,000	.00
610-625000-000	PUMPING-MAINT OF PUMPING	19,167	17,258	10,991	15,500	15,500	.00
	PUMPING-MAINT OF PUMPING PLANT Expenditure Total:	19,167	17,258	10,991	15,500	15,500	.00
	Total PUMPING-MAINT OF PUMPING PLANT:	19,167	17,258	10,991	15,500	15,500	.00
	PUMPING EXPENSES -OPERATION Revenue Total:	.00	.00	.00	.00	.00	.00
	PUMPING EXPENSES -OPERATION Expenditure Total:	129,275	128,751	109,856	130,500	132,500	1.5 %
	Total PUMPING EXPENSES -OPERATION:	129,275	128,751	109,856	130,500	132,500	1.5 %
PUMPING EXPENSES - MAINTENANCE							
610-630000-000	WATER TREATMENT - OPER LA	5,036	12,026	11,250	5,500	5,600	1.8 %
	PUMPING EXPENSES - MAINTENANCE Expenditure Total:	5,036	12,026	11,250	5,500	5,600	1.8 %
	Total PUMPING EXPENSES - MAINTENANCE:	5,036	12,026	11,250	5,500	5,600	1.8 %
610-631000-000	WATER TREATMENT - CHEMICA	17,035	16,760	12,770	17,000	17,500	2.9 %
	WATER TREATMENT - CHEMICALS Expenditure Total:	17,035	16,760	12,770	17,000	17,500	2.9 %
	Total WATER TREATMENT - CHEMICALS:	17,035	16,760	12,770	17,000	17,500	2.9 %
610-632000-000	WT-OPERATION SUPPLIES&EX	8,246	5,135	11,549	9,000	9,000	.00
	WT-OPERATION SUPPLIES&EXPENSE Expenditure Total:	8,246	5,135	11,549	9,000	9,000	.00
	Total WT-OPERATION SUPPLIES&EXPENSE:	8,246	5,135	11,549	9,000	9,000	.00
610-635000-000	WT-MAINT WATER TREATMENT	14,287	20,506	8,563	17,000	17,000	.00
	WT-MAINT WATER TREATMENT PLANT Expenditure Total:	14,287	20,506	8,563	17,000	17,000	.00
	Total WT-MAINT WATER TREATMENT PLANT:	14,287	20,506	8,563	17,000	17,000	.00
	PUMPING EXPENSES - MAINTENANCE Revenue Total:	.00	.00	.00	.00	.00	.00
	PUMPING EXPENSES - MAINTENANCE Expenditure Total:	44,604	54,428	44,132	48,500	49,100	1.2 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total PUMPING EXPENSES - MAINTENANCE:	44,604	54,428	44,132	48,500	49,100	1.2 %
WATER TREATMENT - OPERATION							
610-640000-000	T&D - OPERATION LABOR	42,284	53,171	52,500	38,000	39,000	2.6 %
	WATER TREATMENT - OPERATION Expenditure Total:	42,284	53,171	52,500	38,000	39,000	2.6 %
	Total WATER TREATMENT - OPERATION:	42,284	53,171	52,500	38,000	39,000	2.6 %
610-641000-000	T&D-OPERATION SUPPLIES&E	3,409	3,538	3,341	4,100	4,100	.00
	T&D-OPERATION SUPPLIES&EXPENE Expenditure Total:	3,409	3,538	3,341	4,100	4,100	.00
	Total T&D-OPERATION SUPPLIES&EXPENE:	3,409	3,538	3,341	4,100	4,100	.00
	WATER TREATMENT - OPERATION Revenue Total:	.00	.00	.00	.00	.00	.00
	WATER TREATMENT - OPERATION Expenditure Total:	45,693	56,709	55,841	42,100	43,100	2.4 %
	Total WATER TREATMENT - OPERATION:	45,693	56,709	55,841	42,100	43,100	2.4 %
WATER TREATMENT - MAINTENANCE							
610-650000-000	T&D-MAINT RESERVOIR & STN	9,544	7,975	32,594	10,000	10,000	.00
	WATER TREATMENT - MAINTENANCE Expenditure Total:	9,544	7,975	32,594	10,000	10,000	.00
	Total WATER TREATMENT - MAINTENANCE:	9,544	7,975	32,594	10,000	10,000	.00
610-651000-000	TD-MAINTENANCE OF MAINS	1,194	3,540	31,251	20,000	21,000	5.0 %
	TD-MAINTENANCE OF MAINS Expenditure Total:	1,194	3,540	31,251	20,000	21,000	5.0 %
	Total TD-MAINTENANCE OF MAINS:	1,194	3,540	31,251	20,000	21,000	5.0 %
610-652000-000	T&D-MAINTENANCE OF SERVIC	23,133	22,360	8,504	22,000	22,000	.00
	T&D-MAINTENANCE OF SERVICES Expenditure Total:	23,133	22,360	8,504	22,000	22,000	.00
	Total T&D-MAINTENANCE OF SERVICES:	23,133	22,360	8,504	22,000	22,000	.00
610-652001-000	T&D CROSS CONNECTION CO	9,875	7,940	12,002	9,250	13,903	50.3 %
	T&D CROSS CONNECTION CONTROL Expenditure Total:	9,875	7,940	12,002	9,250	13,903	50.3 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total T&D CROSS CONNECTION CONTROL:	9,875	7,940	12,002	9,250	13,903	50.3 %
610-653000-000	T&D-MAINTENANCE OF METER	2,160	6,611	1,127	4,000	4,000	.00
	T&D-MAINTENANCE OF METERS Expenditure Total:	2,160	6,611	1,127	4,000	4,000	.00
	Total T&D-MAINTENANCE OF METERS:	2,160	6,611	1,127	4,000	4,000	.00
610-654000-000	T&D-MAINTENANCE OF HYDRA	3,143	8,976	60,759	10,000	15,000	50.0 %
	T&D-MAINTENANCE OF HYDRANTS Expenditure Total:	3,143	8,976	60,759	10,000	15,000	50.0 %
	Total T&D-MAINTENANCE OF HYDRANTS:	3,143	8,976	60,759	10,000	15,000	50.0 %
610-655000-000	T&D-MAINTENANCE OF OTHER	599	755	1,938	1,500	1,800	20.0 %
	T&D-MAINTENANCE OF OTHER PLANT Expenditure Total:	599	755	1,938	1,500	1,800	20.0 %
	Total T&D-MAINTENANCE OF OTHER PLANT:	599	755	1,938	1,500	1,800	20.0 %
	WATER TREATMENT - MAINTENANCE Revenue Total:	.00	.00	.00	.00	.00	.00
	WATER TREATMENT - MAINTENANCE Expenditure Total:	49,648	58,157	148,175	76,750	87,703	14.3 %
	Total WATER TREATMENT - MAINTENANCE:	49,648	58,157	148,175	76,750	87,703	14.3 %
CUSTOMER ACCOUNTS - OPERATION							
610-901000-000	METER READING LABOR	1,525	1,857	1,727	1,900	2,000	5.3 %
	METER READING LABOR Expenditure Total:	1,525	1,857	1,727	1,900	2,000	5.3 %
	Total METER READING LABOR:	1,525	1,857	1,727	1,900	2,000	5.3 %
610-902000-000	ACCOUNTING & COLLECTING L	8,673	14,715	12,291	15,000	15,500	3.3 %
	ACCOUNTING & COLLECTING LABOR Expenditure Total:	8,673	14,715	12,291	15,000	15,500	3.3 %
	Total ACCOUNTING & COLLECTING LABOR:	8,673	14,715	12,291	15,000	15,500	3.3 %
610-903000-000	SUPPLIES AND EXPENSES	4,334	5,815	4,476	5,000	5,400	8.0 %
	SUPPLIES AND EXPENSES Expenditure Total:	4,334	5,815	4,476	5,000	5,400	8.0 %
	Total SUPPLIES AND EXPENSES:	4,334	5,815	4,476	5,000	5,400	8.0 %
	CUSTOMER ACCOUNTS - OPERATION Revenue Total:						

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
		.00	.00	.00	.00	.00	.00
	CUSTOMER ACCOUNTS - OPERATION Expenditure Total:	14,532	22,387	18,494	21,900	22,900	4.6 %
	Total CUSTOMER ACCOUNTS - OPERATION:	14,532	22,387	18,494	21,900	22,900	4.6 %
ADMIN & GENERAL -OPERATIONS							
610-920000-000	ADMIN AND GENERAL SALARIE	51,342	60,772	42,220	50,000	51,000	2.0 %
	ADMIN & GENERAL -OPERATIONS Expenditure Total:	51,342	60,772	42,220	50,000	51,000	2.0 %
	Total ADMIN & GENERAL -OPERATIONS:	51,342	60,772	42,220	50,000	51,000	2.0 %
610-921000-000	OFFICE SUPPLIES AND EXPEN	10,467	10,822	5,925	9,500	9,600	1.1 %
	OFFICE SUPPLIES AND EXPENSES Expenditure Total:	10,467	10,822	5,925	9,500	9,600	1.1 %
	Total OFFICE SUPPLIES AND EXPENSES:	10,467	10,822	5,925	9,500	9,600	1.1 %
610-923000-000	OUTSIDE SERVICES EMPLOYE	8,405	31,548	11,427	20,000	20,000	.00
	OUTSIDE SERVICES EMPLOYED Expenditure Total:	8,405	31,548	11,427	20,000	20,000	.00
	Total OUTSIDE SERVICES EMPLOYED:	8,405	31,548	11,427	20,000	20,000	.00
610-925000-000	INJURIES AND DAMAGES	29,010	35,832	16,300	19,500	19,500	.00
	INJURIES AND DAMAGES Expenditure Total:	29,010	35,832	16,300	19,500	19,500	.00
	Total INJURIES AND DAMAGES:	29,010	35,832	16,300	19,500	19,500	.00
610-926001-000	HEALTH INSURANCE	62,202	59,586	47,365	69,000	69,000	.00
	HEALTH INSURANCE Expenditure Total:	62,202	59,586	47,365	69,000	69,000	.00
	Total HEALTH INSURANCE:	62,202	59,586	47,365	69,000	69,000	.00
610-926002-000	RETIREMENT	12,411	14,939	12,078	14,000	14,300	2.1 %
610-926002-002	OPEB Expense	5,919	9,573-	.00	.00	.00	.00
	RETIREMENT Expenditure Total:	18,330	5,366	12,078	14,000	14,300	2.1 %
	Total RETIREMENT:	18,330	5,366	12,078	14,000	14,300	2.1 %
610-926003-000	OTHER BENEFITS	2,191	2,571	1,717	3,900	3,900	.00
	OTHER BENEFITS Expenditure Total:	2,191	2,571	1,717	3,900	3,900	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total OTHER BENEFITS:	2,191	2,571	1,717	3,900	3,900	.00
610-926004-000	VACATION/SICK/HOLIDAY PAY	20,808	3,766	121	24,600	25,100	2.0 %
	VACATION/SICK/HOLIDAY PAY Expenditure Total:	20,808	3,766	121	24,600	25,100	2.0 %
	Total VACATION/SICK/HOLIDAY PAY:	20,808	3,766	121	24,600	25,100	2.0 %
	ADMIN & GENERAL -OPERATIONS Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL -OPERATIONS Expenditure Total:	202,755	210,264	137,152	210,500	212,400	0.9 %
	Total ADMIN & GENERAL -OPERATIONS:	202,755	210,264	137,152	210,500	212,400	0.9 %
ADMIN & GENERAL - MAINTENANCE							
610-930000-000	MISCELLANEOUS GENERAL EX	16,545	17,090	17,748	14,000	14,250	1.8 %
	ADMIN & GENERAL - MAINTENANCE Expenditure Total:	16,545	17,090	17,748	14,000	14,250	1.8 %
	Total ADMIN & GENERAL - MAINTENANCE:	16,545	17,090	17,748	14,000	14,250	1.8 %
610-933000-000	TRANSPORTATION EXPENSE	3,055	4,097	2,704	5,000	5,100	2.0 %
	TRANSPORTATION EXPENSE Expenditure Total:	3,055	4,097	2,704	5,000	5,100	2.0 %
	Total TRANSPORTATION EXPENSE:	3,055	4,097	2,704	5,000	5,100	2.0 %
610-933001-000	Interest Expenses- Leases	134	134	.00	.00	.00	.00
	Interest Expenses- Leases Expenditure Total:	134	134	.00	.00	.00	.00
	Total Interest Expenses- Leases:	134	134	.00	.00	.00	.00
	ADMIN & GENERAL - MAINTENANCE Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL - MAINTENANCE Expenditure Total:	19,735	21,321	20,452	19,000	19,350	1.8 %
	Total ADMIN & GENERAL - MAINTENANCE:	19,735	21,321	20,452	19,000	19,350	1.8 %
	WATER FUND Revenue Total:	1,326,129	1,159,827	577,274	1,041,447	1,087,393	4.4 %
	WATER FUND Expenditure Total:	908,420	971,124	548,156	976,044	1,016,122	4.1 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual		2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
Net Total WATER FUND:		417,709	188,703		29,119	65,403	71,271	9.0 %

Town of Brookfield

Sanitary District #4

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2027 Sanitary Sewer Budget

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
SEWER FUND							
OPERATING EXPENSES							
620-403000-000	DEPRECIATION EXPENSE	246,640	261,948	.00	293,033	310,615	6.0 %
	DEPRECIATION EXPENSE Expenditure Total:	246,640	261,948	.00	293,033	310,615	6.0 %
	Total DEPRECIATION EXPENSE:	246,640	261,948	.00	293,033	310,615	6.0 %
620-408000-000	TAXES - SS & Medicare	6,073	6,064	4,539	6,300	6,400	1.6 %
	TAXES - SS & Medicare Expenditure Total:	6,073	6,064	4,539	6,300	6,400	1.6 %
	Total TAXES - SS & Medicare:	6,073	6,064	4,539	6,300	6,400	1.6 %
	OPERATING EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATING EXPENSES Expenditure Total:	252,713	268,012	4,539	299,333	317,015	5.9 %
	Total OPERATING EXPENSES:	252,713	268,012	4,539	299,333	317,015	5.9 %
INTEREST & DIVIDEND INCOME							
620-419001	INTEREST ON INVESTMENTS	57,383	24,630	29,840	44,500	44,611	0.3 %
	Total INTEREST & DIVIDEND INCOME:	57,383	24,630	29,840	44,500	44,611	0.3 %
INTEREST CHARGES							
620-431000-000	INTEREST ON GENERAL OBLIG	85,092	75,442	35,950	79,125	76,150	-3.8 %
	INTEREST ON GENERAL OBLIGATION Expenditure Total:	85,092	75,442	35,950	79,125	76,150	-3.8 %
	Total INTEREST ON GENERAL OBLIGATION:	85,092	75,442	35,950	79,125	76,150	-3.8 %
	INTEREST CHARGES Revenue Total:	.00	.00	.00	.00	.00	.00
	INTEREST CHARGES Expenditure Total:	85,092	75,442	35,950	79,125	76,150	-3.8 %
	Total INTEREST CHARGES:	85,092	75,442	35,950	79,125	76,150	-3.8 %
OTHER REVENUE							
620-490100	SPECIAL ASSESSMENT REVEN	19,239	.00	.00	.00	.00	.00
620-490200	DEVELOPER CAPITAL ADDITIO	266,679	.00	.00	.00	.00	.00
	Total OTHER REVENUE:	285,918	.00	.00	.00	.00	.00
SEWAGE REVENUES							
620-622000	SEWER SERVICE REVENUES	1,255,240	1,389,969	1,116,702	1,448,371	1,546,445	6.8 %
620-626000	SURCHARGE ON EXCESS LOA	7,446	2,648	1,806	10,000	9,500	-5.0 %
	Total SEWAGE REVENUES:	1,262,686	1,392,617	1,118,507	1,458,371	1,555,945	6.7 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
OTHER OPERATING REVENUES							
620-631000	PENALTIES/CUST FORFEITED	8,707	11,932	5,987	6,900	10,200	47.8 %
620-635000	OTHER SEWER REVENUES	7,229	86	63	5,000	5,000	.00
	Total OTHER OPERATING REVENUES:	15,937	12,018	6,050	11,900	15,200	27.7 %
OPERATION EXPENSES							
620-820000-000	SUPERVISION AND LABOR	35,303	35,394	30,377	33,000	34,000	3.0 %
	OPERATION EXPENSES Expenditure Total:	35,303	35,394	30,377	33,000	34,000	3.0 %
	Total OPERATION EXPENSES:	35,303	35,394	30,377	33,000	34,000	3.0 %
620-821000-000	POWER AND FUEL FOR PUMPI	6,615	8,259	5,616	9,100	9,400	3.3 %
	POWER AND FUEL FOR PUMPING Expenditure Total:	6,615	8,259	5,616	9,100	9,400	3.3 %
	Total POWER AND FUEL FOR PUMPING:	6,615	8,259	5,616	9,100	9,400	3.3 %
620-822000-000	SEWAGE TREATING	446,621	550,090	302,658	524,500	548,704	4.6 %
	SEWAGE TREATING Expenditure Total:	446,621	550,090	302,658	524,500	548,704	4.6 %
	Total SEWAGE TREATING:	446,621	550,090	302,658	524,500	548,704	4.6 %
620-826000-000	OTHER CHEMS - SEWAGE TRE	4,695	5,870	2,238	5,900	6,000	1.7 %
	OTHER CHEMS - SEWAGE TREATMENT Expenditure Total:	4,695	5,870	2,238	5,900	6,000	1.7 %
	Total OTHER CHEMS - SEWAGE TREATMENT:	4,695	5,870	2,238	5,900	6,000	1.7 %
620-827000-000	OTHER OPERATING SUPPLIES	2,914	2,320	2,296	3,200	3,300	3.1 %
	OTHER OPERATING SUPPLIES & EXP Expenditure Total:	2,914	2,320	2,296	3,200	3,300	3.1 %
	Total OTHER OPERATING SUPPLIES & EXP:	2,914	2,320	2,296	3,200	3,300	3.1 %
620-828000-000	TRANSPORTATION EXPENSE	2,794	3,931	2,594	5,000	5,100	2.0 %
	TRANSPORTATION EXPENSE Expenditure Total:	2,794	3,931	2,594	5,000	5,100	2.0 %
	Total TRANSPORTATION EXPENSE:	2,794	3,931	2,594	5,000	5,100	2.0 %
	OPERATION EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATION EXPENSES Expenditure Total:	498,943	605,864	345,780	580,700	606,504	4.4 %

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total OPERATION EXPENSES:	498,943	605,864	345,780	580,700	606,504	4.4 %
GENERAL EXPENSES							
620-831000-000	MAINT OF SEWAGE COLLECTI	722,231	336,323	232,222	396,400	426,130	7.5 %
	MAINT OF SEWAGE COLLECTION SYS Expenditure Total:	722,231	336,323	232,222	396,400	426,130	7.5 %
	Total MAINT OF SEWAGE COLLECTION SYS:	722,231	336,323	232,222	396,400	426,130	7.5 %
620-832000-000	MAINT OF COLLECTION SYS P	324	470	269	10,000	10,000	.00
	MAINT OF COLLECTION SYS PUMP Expenditure Total:	324	470	269	10,000	10,000	.00
	Total MAINT OF COLLECTION SYS PUMP:	324	470	269	10,000	10,000	.00
	GENERAL EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	GENERAL EXPENSES Expenditure Total:	722,555	336,793	232,491	406,400	436,130	7.3 %
	Total GENERAL EXPENSES:	722,555	336,793	232,491	406,400	436,130	7.3 %
CUSTOMER ACCOUNTS & COLLECTION							
620-840000-000	BILLING, COLLECTING & ACCO	8,122	12,812	11,052	12,000	12,500	4.2 %
	CUSTOMER ACCOUNTS & COLLECTION Expenditure Total:	8,122	12,812	11,052	12,000	12,500	4.2 %
	Total CUSTOMER ACCOUNTS & COLLECTION:	8,122	12,812	11,052	12,000	12,500	4.2 %
	CUSTOMER ACCOUNTS & COLLECTION Revenue Total:	.00	.00	.00	.00	.00	.00
	CUSTOMER ACCOUNTS & COLLECTION Expenditure Total:	8,122	12,812	11,052	12,000	12,500	4.2 %
	Total CUSTOMER ACCOUNTS & COLLECTION:	8,122	12,812	11,052	12,000	12,500	4.2 %
ADMIN & GENERAL EXPENSES							
620-850000-000	ADMINISTRATIVE & GEN SALAR	30,748	34,203	20,303	30,000	31,000	3.3 %
	ADMIN & GENERAL EXPENSES Expenditure Total:	30,748	34,203	20,303	30,000	31,000	3.3 %
	Total ADMIN & GENERAL EXPENSES:	30,748	34,203	20,303	30,000	31,000	3.3 %
620-851000-000	OFFICE SUPPLIES AND EXPEN	10,512	12,328	5,665	9,000	9,000	.00
	OFFICE SUPPLIES AND EXPENSES Expenditure Total:	10,512	12,328	5,665	9,000	9,000	.00

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
	Total OFFICE SUPPLIES AND EXPENSES:	10,512	12,328	5,665	9,000	9,000	.00
620-852000-000	OUTSIDE SERVICES EMPLOYE	14,676	13,013	10,799	19,000	19,500	2.6 %
	OUTSIDE SERVICES EMPLOYED Expenditure Total:	14,676	13,013	10,799	19,000	19,500	2.6 %
	Total OUTSIDE SERVICES EMPLOYED:	14,676	13,013	10,799	19,000	19,500	2.6 %
620-853000-000	INSURANCE EXPENSE	19,340	24,833	10,866	15,250	15,250	.00
	INSURANCE EXPENSE Expenditure Total:	19,340	24,833	10,866	15,250	15,250	.00
	Total INSURANCE EXPENSE:	19,340	24,833	10,866	15,250	15,250	.00
620-854001-000	HEALTH INSURANCE	32,048	29,853	21,978	29,800	29,800	.00
	HEALTH INSURANCE Expenditure Total:	32,048	29,853	21,978	29,800	29,800	.00
	Total HEALTH INSURANCE:	32,048	29,853	21,978	29,800	29,800	.00
620-854002-000	RETIREMENT	5,679	5,836	4,453	5,800	5,800	.00
620-854002-002	OPEB Expense	2,585	4,344-	.00	.00	.00	.00
	RETIREMENT Expenditure Total:	8,264	1,492	4,453	5,800	5,800	.00
	Total RETIREMENT:	8,264	1,492	4,453	5,800	5,800	.00
620-854003-000	OTHER BENEFITS	1,353	1,381	784	2,400	2,450	2.1 %
	OTHER BENEFITS Expenditure Total:	1,353	1,381	784	2,400	2,450	2.1 %
	Total OTHER BENEFITS:	1,353	1,381	784	2,400	2,450	2.1 %
620-854004-000	VACATION/SICK/HOLIDAY PAY	8,688	1,614	121	11,000	11,250	2.3 %
	VACATION/SICK/HOLIDAY PAY Expenditure Total:	8,688	1,614	121	11,000	11,250	2.3 %
	Total VACATION/SICK/HOLIDAY PAY:	8,688	1,614	121	11,000	11,250	2.3 %
620-856000-000	MISCELLANEOUS GENERAL EX	14,575	13,930	10,083	8,000	8,500	6.3 %
	MISCELLANEOUS GENERAL EXPENSES Expenditure Total:	14,575	13,930	10,083	8,000	8,500	6.3 %
	Total MISCELLANEOUS GENERAL EXPENSES:	14,575	13,930	10,083	8,000	8,500	6.3 %
620-857000-000	AMORTIZATION OF FRWPCC	12,829-	12,829-	.00	.00	.00	.00
	AMORTIZATION OF FRWPCC Expenditure Total:						

Account Number	Account Title	2024-24 Prior year 2 Actual	2025-25 Prior year Actual	2026-27 Current year Actual	2026-26 Current year Budget	2027-27 Future year Budget	% Inc/Dec in Bud
		12,829-	12,829-	.00	.00	.00	.00
	Total AMORTIZATION OF FRWPCC:	12,829-	12,829-	.00	.00	.00	.00
	ADMIN & GENERAL EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL EXPENSES Expenditure Total:	127,374	119,819	85,053	130,250	132,550	1.8 %
	Total ADMIN & GENERAL EXPENSES:	127,374	119,819	85,053	130,250	132,550	1.8 %
	SEWER FUND Revenue Total:	1,621,924	1,429,266	1,154,398	1,514,771	1,615,756	6.7 %
	SEWER FUND Expenditure Total:	1,694,799	1,418,741	714,865	1,507,808	1,580,849	4.8 %
	Net Total SEWER FUND:	72,875-	10,524	439,533	6,963	34,907	401.3 %

Report Criteria:
Accounts to include: With balances
Print FUND Titles
Page and Total by FUND
Print SOURCE Titles
Total by SOURCE
Print COST CATEGORY Titles
Total by COST CATEGORY
Total by DEPARTMENT
All Segments Tested for Total Breaks
Account.Account Number = "100000000"-"100592400424","300000000"-"300599990999","412000000"-"416590000424","421000000"-"421595000000","6100000000"-"610959999000","620000000"-"620860000000"

Sanitary District No. 4, Town of Brookfield

Budget Summary - 2027

	Water	Sewer
REVENUES		
Charges to customers	$ 739,960	$ 1,555,945
Private fire protection	$ 50,986	$ -
Public fire protection	$ 270,387	$ -
Other	$ 17,600	$ 15,200
Interest income	$ 8,460	$ 44,611
Special assessments	$ -	$ -
Developer additions	$ -	$ -
Total Revenues	$ 1,087,393	$ 1,615,756
EXPENSES		
Operation and maintenance	$ 315,503	$ 1,042,634
Administrative	$ 259,470	$ 145,050
Depreciation	$ 424,949	$ 310,615
Amortization	$ -	$ -
Taxes	$ 16,200	$ 6,400
Interest	$ -	$ -
Total Expenses	$ 1,016,122	$ 1,504,699
Net Income	**$ 71,271**	**$ 111,057**
CASHFLOW ADJUSTMENTS		
Depreciation	$ 424,949	$ 310,615
Amortization	$ -	$ -
Capital asset purchases	$ -	$ -
Principal & Interest on debt	$ -	$ 246,150
Principal on advance from sewer to water	$ -	$ -
Special assessment principal collections	$ -	$ -
Capital Expenditures	$ 330,500	$ 222,658
Cash Funded Capital	$ 288,500	$ 142,408
NET CHANGE IN CASH	**$ 207,720**	**$ 33,114**

Fund Balance	**Water**	**Sewer**
Projected Fund Balance January 1, 2027	**$ 1,703,210.00**	**$ 1,783,381.41**
Projected Fund Balance December 31, 2027	**$ 1,910,929.80**	**$ 1,816,495.70**

Sanitary District No. 4 – Town of Brookfield

CAPITAL EXPENDITURES – 2027

		Water	***Sewer***
Well 4 Rehab			
Estimated Total Cost	$ 155,000.00	$ 155,000.00	
Motor VFD & Starter Replacements			
Estimated Total Cost	$ 56,500.00	$ 56,500.00	
Valve exerciser/maintenance quipment			
Estimated Total Cost	$ 32,000.00	$ 32,000.00	
Reservoir 3&4 Pipe Repair & Coating			
Estimated Total Cost	$ 40,000.00	$ 40,000.00	
Vehicle Replacement			
Estimated Total Cost	$ 56,000.00	$ 28,000.00	$ 28,000.00

	Water	*Sewer*
Water & Sewer Totals	**$ 311,500.00**	**$ 28,000.00**

