

Town of Brookfield
645 N. Janacek Road
Brookfield, WI 53045
(P) 262-796-3788
(F) 262-796-0339



2025 BUDGET HEARING TOWN OF BROOKFIELD

Adopted November 19, 2024

Town Board:

Chairman Keith Henderson
Supervisor John Charlier
Supervisor Steve Kohlmann
Supervisor John R. Schatzman Sr.
Supervisor Ryan Stanelle

**BUDGET PUBLIC HEARING
TOWN OF BROOKFIELD, WAUKESHA COUNTY
NOVEMBER 19, 2024**

Notice is hereby given that a PUBLIC HEARING on the 2025 PROPOSED BUDGET of the Town of Brookfield, Brookfield, Wisconsin, will be held on Tuesday, November 19, 2024 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.

<u>GENERAL FUND</u>	<u>2024 BUDGET</u>	<u>2025 PROPOSED BUDGET</u>	<u>% INCR/DCR (-) FROM BUDGET</u>
REVENUE			
Taxes	\$ 3,921,665	\$ 3,982,809	1.56%
Other Taxes	\$ 675,000	\$ 860,000	27.41%
TIF Tax Allocation to Town	\$ 54,200	\$ 54,200	0.00%
Intergovernmental Revenues	\$ 738,529	\$ 1,069,549	44.82%
Licenses, Permits & Fees	\$ 351,130	\$ 252,630	-28.05%
Fines, Forfeitures and Penalties	\$ 153,500	\$ 153,500	0.00%
Public Charges for Services	\$ 317,850	\$ 347,850	9.44%
Miscellaneous Revenues	\$ 231,750	\$ 434,750	87.59%
Other Financial Sources	\$ 435,382	\$ 117,000	-73.13%
	-----	-----	
Total	\$ 6,879,006	\$ 7,272,288	5.72%
EXPENDITURES			
General Government	\$ 1,211,863	\$ 1,270,992	4.88%
Public Safety	\$ 4,578,858	\$ 4,672,241	2.04%
Public Works	\$ 552,401	\$ 561,261	1.60%
Health and Human Services	\$ 11,852	\$ 9,892	-16.54%
Culture and Recreation	\$ 229,512	\$ 207,831	-9.54%
Conservation and Development	\$ 294,520	\$ 550,070	86.77%
Other Financing Uses	\$ 0	\$ 0	0.00%
	-----	-----	
Total	\$ 6,879,006	\$ 7,272,288	5.72%

<u>GOVERNMENTAL AND PROPRIETARY FUNDS</u>	<u>GENERAL FUND</u>	<u>CAPITAL FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL</u>
Projected Fund Balance January 1, 2025	\$ 1,219,279	\$ 340,086	\$ 2,559	\$ 1,341,796	\$ 2,903,720
Property Tax Contribution	\$ 3,982,809	\$ 501,600	\$ 0	\$ 0	\$ 4,484,409
Other Revenues	<u>\$ 3,289,479</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,300,420</u>	<u>\$ 6,589,899</u>
Total Revenues	\$ 7,272,288	\$ 501,600	\$ 0	\$ 3,300,420	\$11,074,308
Total Expenditures	\$ 7,272,288	\$ 455,600	\$ 0	\$ 2,690,845	\$10,418,733
Excess (Deficit)	\$ 0	\$ 46,000	\$ 0	\$ 609,575	\$ 655,575
Fund Balance Applied	\$ 117,000	\$ 0	\$ 0	\$ 0	\$ 117,000
Projected Fund Balance December 31, 2025	\$ 1,102,279	\$ 386,086	\$ 2,559	\$ 1,951,371	\$ 3,442,295

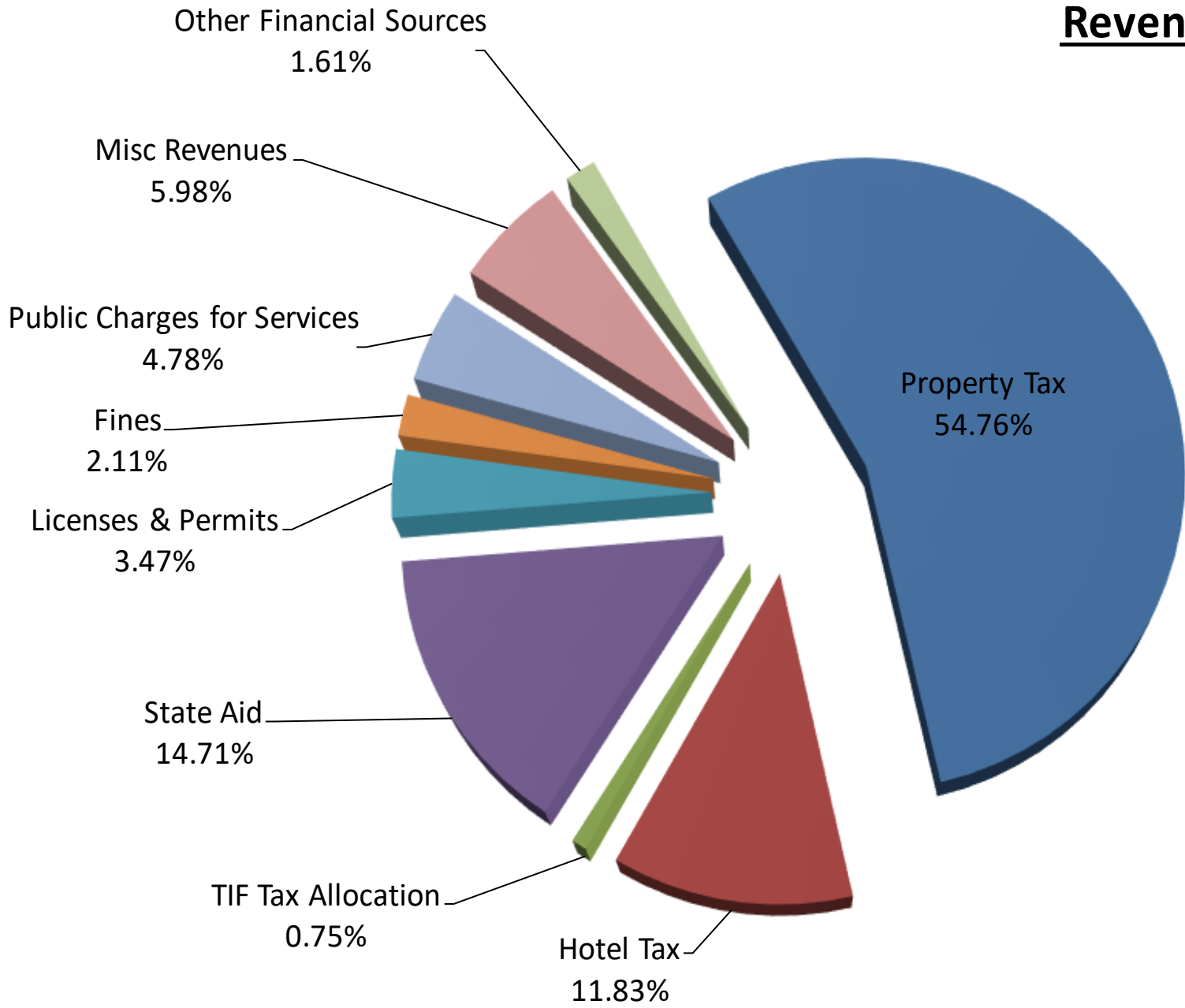
NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS OF THE TOWN OF BROOKFIELD, WAUKESHA COUNTY

Notice is hereby given that on Tuesday, November 19, 2024, immediately following the Public Hearing on the 2025 Proposed Budget, 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 2024 Town tax levy to be paid in 2025 pursuant to Sec. 60.10(1)(a)., Wis. Stats.

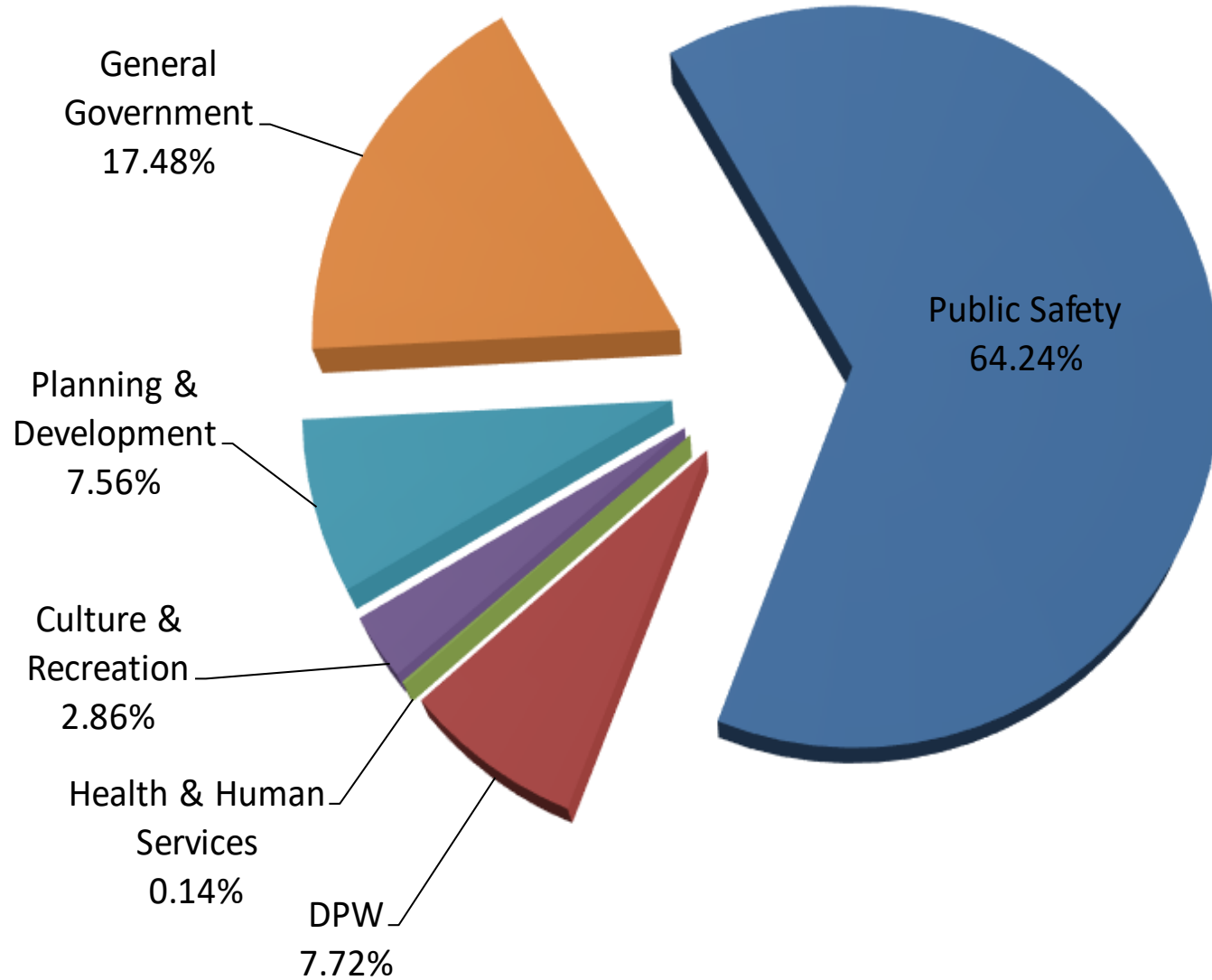
NOTICE OF SPECIAL TOWN BOARD MEETING

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 19, 2024 in the Erich Gnant Room of the Town Hall, 645 N. Janacek Road, Brookfield, Wisconsin for the purpose of approving the proposed budget.

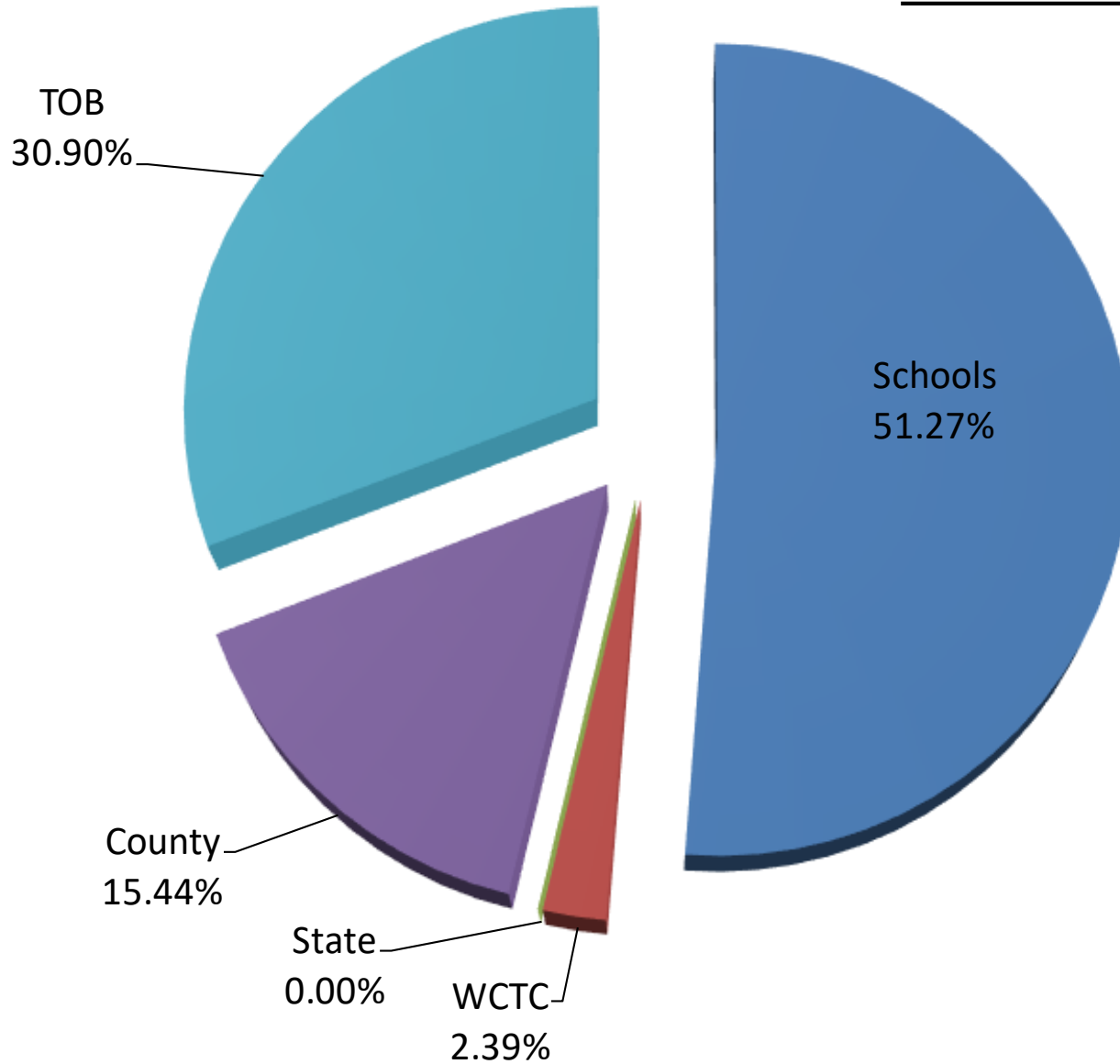
Revenues



Expenditures

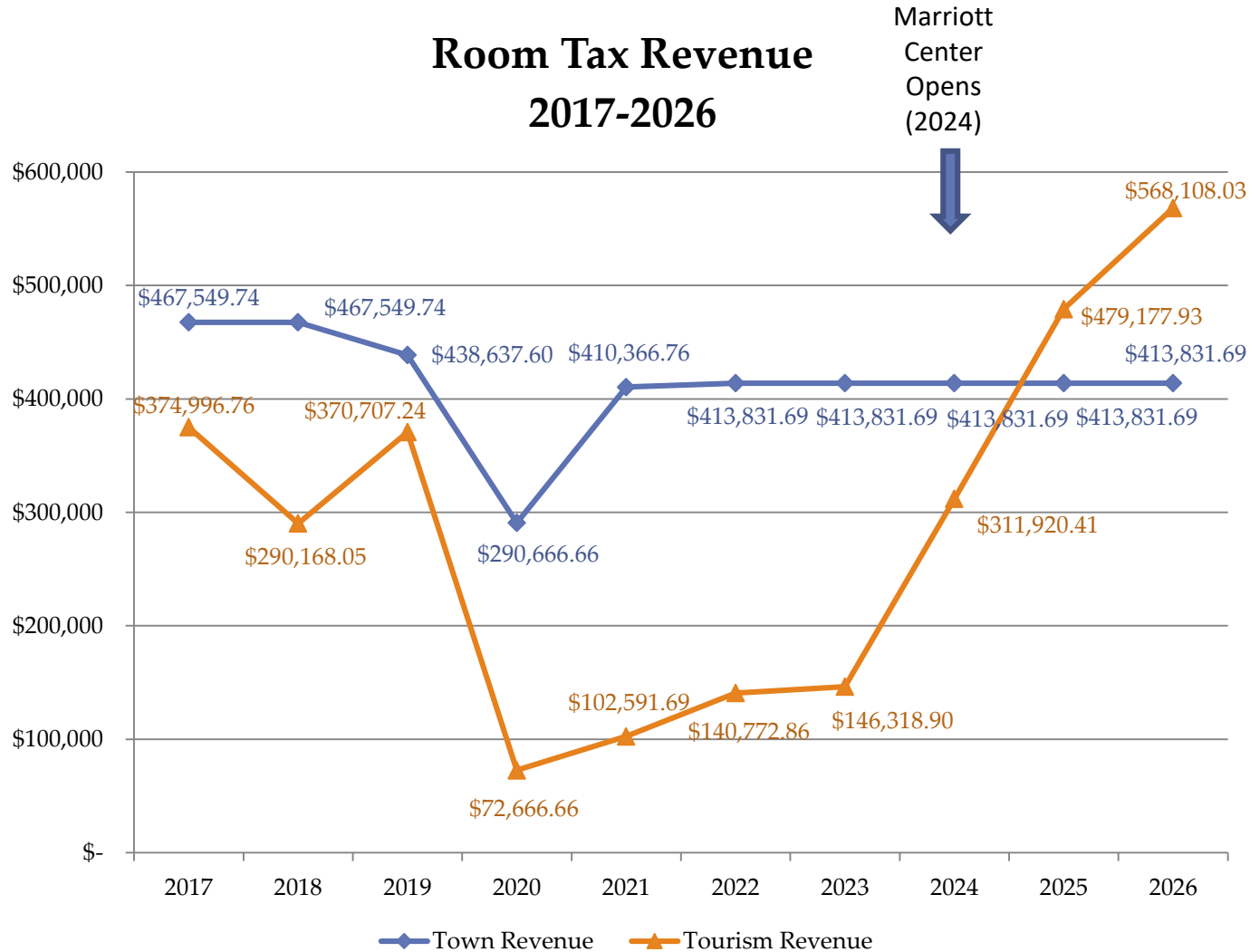


Where Do Your Tax Dollars Go?



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



Town of Brookfield 2025 Budget
 Comparison of Tax Levy & Mill Rate

	2021 Tax Roll Paid In 2022	2022 Tax Roll Paid In 2023	2023 Tax Roll Paid In 2024	2024 Tax Roll Paid In 2025		
	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax %	Mill Rate
General	\$3,912,086	\$4,082,571	\$3,921,665	\$3,982,809	88.81%	3.19
Police CE	\$5,000	\$52,700	\$97,000	\$138,000	3.08%	0.11
Emg. Govt. CE Fund	\$9,000	\$9,000	\$9,000	\$9,000	0.20%	0.01
Fire CE	\$54,600	\$16,000	\$106,000	\$52,000	1.16%	0.04
DPW CE Fund	\$95,000	\$90,000	\$118,000	\$5,000	0.11%	0.00
Park&Rec CE Fund	\$36,500	\$21,500	\$7,000	\$81,600	1.82%	0.07
B&G CE fund	\$5,000	\$5,000	\$5,000	\$5,000	0.11%	0.00
Road Const. CI Fund	\$263,406	\$176,651	\$199,892	\$211,000	4.71%	0.17
Park & Rec CI Fund	\$0	\$0	\$0	\$0	0.00%	0.00
Debt	\$40,200	\$0	\$0	\$0	0.00%	0.00
TOTAL LEVY	\$4,420,792	\$4,453,422	\$4,463,557	\$4,484,409	100%	3.59

Equalized Value w/TID Increment Value	\$1,442,189,900	\$1,579,707,100	\$1,618,867,500	\$1,650,058,900
TID Value Increment	\$252,999,600	\$254,861,600	\$274,397,900	\$301,211,600
Equalized Value (less TID Increment)	\$1,189,190,300	\$1,324,845,500	\$1,344,469,600	\$1,348,847,300
Interim Tax Rate	\$3.72	\$3.36	\$3.32	\$3.32
Levy Amount (w/TID Value)	\$5,361,313	\$5,310,130	\$5,374,541	\$5,485,824
Tax Increment	\$940,521	\$856,708	\$910,984	\$1,001,415
Total Assessed Value	\$1,360,673,492	\$1,529,364,597	\$1,522,897,217	\$1,527,828,600
Mill Rate (\$ / 1,000)	\$3.94	\$3.47	\$3.52	\$3.59

Town of Brookfield
General Town Tax Comparison

10-Year Average Homeowner Town Taxes

<u>Tax Year</u>	<u>Average Home Value</u>	<u>Town Levy</u>	<u>Tax Rate \$/1,000</u>	<u>Tax Amount</u>
2015	\$244,484	\$3,705,113	\$3.86	\$944
2024	\$354,859	\$4,484,409	\$3.59	\$1,274
Net 10-Year Inc./((Decr.):		\$779,296	(\$0.27)	\$330
Ave % Inc./((Decr.) Per Year:		2.1%	(0.7%)	3.3%

Estimated Tax Comparison
(Town portion only)
2025 Budget Public Hearing
Town of Brookfield

<u>ADDRESS</u>	<u>2023 AV</u>	<u>2023 TAXES</u>	<u>2024 AV</u>	<u>2024 EST. TAXES</u>	<u>Compared to 2023</u>
Keith Henderson 520 S Allen Road	323,400	1,141.33	323,400	1,161.20	19.87
Mike Scmitt 21045 Oak Ridge Ct	388,800	1,372.14	388,800	1,396.03	23.89
Ryan Stanelle 775 E Briar Ridge Dr	362,300	1,278.61	362,300	1,300.88	22.26
John R. Schatzman Sr 22129 Ridge Road	291,300	1,028.04	291,300	1,045.94	17.90
Steve Kohlmann 960 Timber Pass	411,300	1,451.54	411,300	1,476.81	25.27
Ave. Single Family Residential	354,859	1,252.35	351,618	1,262.52	10.17
Hampton Inn	6,796,300	23,985.20	6,797,500	24,407.12	421.92
Olive Garden Restaurant	1,978,000	6,980.67	1,978,400	7,103.65	122.98
The Melting Pot	1,513,100	5,339.97	1,938,700	6,961.10	1,621.13

Budget Fund Balance Check

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

2024 General Fund Total Budget	\$ 6,879,006.00	
15% Fund Balance Amount	\$ 1,031,850.90	
2023 Audit Unassigned YE Fund Balance (From Auditors Annual Meeting Summary)	\$ 1,093,129.00	15.89% Ok
2024 Estimated YE Revenue	\$ 7,013,830.61	
2024 Estimated YE Expenses	\$ 6,846,142.47	
2024 Use of Fund Balance	\$ -	
2024 <u>Estimated</u> Unassigned YE Fund Balance	\$ 1,260,817.14	18.33% Ok
2025 General Fund Total Budget	\$ 7,259,868.43	
15% Fund Balance Amount	\$ 1,088,980.26	
2025 <u>Estimated</u> Starting Fund Balance	\$ 1,260,817.14	17.37% Ok
2025 Planned Use of Fund Balance	\$ 117,000.00	
2025 YE Balance (compare budget hearing worksheet)	\$ 1,143,817.14	15.76% Ok

FY 2025 Capital Equipment and Improvement Summary By Department				
<u>Department</u>	<u>Item Description</u>	<u>Cost</u>	<u>Funded?</u>	<u>General Fund Allocation</u>
Police	New Squad - 2	\$ 106,000	y	
	Squad Equipment Replacement	\$ 7,000	y	
	Axon Tasers	\$ 10,500	y	
	Commercial Evidence Freezer	\$ 8,000	y	
	Interview Room Recorder Server	\$ 2,800	n	
	Live Scan Fingerprint Scanner	\$ 5,725	y	
	Mobile Fingerprint Scanner	\$ 2,500	n	
	Lifepak CR2 Defibrillator	\$ 2,200	n	
	PD subtotal	\$ 144,725		\$ 138,000
Fire	Apparatus Bay Approach	\$ 60,000	n	
	Forcible Entry Training Prop	\$ 2,500	y	Partnership
	EMS Monitors	\$ 10,400	n	Act 102 Funds
	Chopping Block Remodel	\$ 10,000	y	
	Kitchen/Dayroom/Hallway/Mechanical Room Light	\$ 10,000	y	
	RO System for Apparatus Bay	\$ 12,700	n	
	Station Dehumidification System	TBD	n	
	Station Keyless Entry System	TBD	n	
	Ambulance Radio/Cradlepoint/MDC	\$ 18,700	y	
	Truck 20 Paint Partial Warranty	\$ 5,000	y	
	apparatus renumbering	\$ 5,000	y	
	FD subtotal	\$ 134,300		\$ 52,000
DPW	None	\$ 5,000	y	
	DPW subtotal	\$ 5,000		\$ 5,000
Park & Rec	Marx Park water fountain/bottle filler replacement	\$ 4,600	y	
	Marx Park tennis courts crack fill	\$ 12,000	y	
	Marx Park playground replacement	\$ 150,000	y	Partially funded by reserve fund
	UTV	\$ 15,000	n	
	P&R subtotal	\$ 181,600		\$ 81,600
Administration	Emergency Govmt	\$ 9,000	y	
	Building & Grounds	\$ 5,000	y	
	Admin. subtotal	\$ 14,000		\$ 14,000
Capital Improvement				
<u>Department</u>	<u>Project</u>	<u>Cost</u>	<u>Funded?</u>	
DPW	Weyer Road	\$ 150,000	y	
	CI subtotal	\$ 150,000		\$ 211,000
Debt Service				
<u>Department</u>	<u>Item Description</u>	<u>Cost</u>	<u>Funded?</u>	
None	None	\$ -		
	Debt subtotal	\$ -		\$ -
Total Capital Equipment & Capital Improvement				\$ 501,600

Town of Brookfield

General Fund

2025 Budget

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
GENERAL FUND 100							
TAXES							
100-411100	GENERAL PROPERTY TAXES	3,912,086	4,082,571	3,921,665	3,921,665	3,982,809	1.6 %
100-413100	ROOM TAX	564,650	652,721	472,139	600,000	850,000	41.7 %
100-419990	TIF TAX ALLOCATION TO TOWN	.00	.00	9	.00	.00	.00
100-419999	Other Tax Revenue	2,830	4,337	240,886	75,000	10,000	-86.7 %
Total TAXES:		4,479,565	4,739,628	4,634,700	4,596,665	4,842,809	5.4 %
INTERGOVERNMENTAL REVENUES							
100-434100	STATE SHARED TAXES	81,493	81,493	38,133	254,219	260,060	2.3 %
100-434200	STATE FIRE DUES & CONTRAC	59,985	62,515	63,905	55,000	55,000	.00
100-435200	STATE AID - POLICE TRAINING	2,450	.00	.00	2,000	2,000	.00
100-435310	STATE AID - GENERAL HIGHWA	331,860	344,070	271,366	305,801	374,742	22.5 %
100-435400	STATE AID - RECYCLING GRAN	.00	5,754	4,405	4,405	4,405	.00
100-436100	STATE AID - MUNICIPAL SERVIC	3,926	4,345	4,600	2,700	2,700	.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	46,004	46,004	46,004	301,744	555.9 %
100-436790	Road 2 Recovery Monies	341,062	16,800	.00	.00	.00	.00
100-436800	OTHER AID / GRANTS	34,735	21,244	20,153	19,502	20,000	2.6 %
Total INTERGOVERNMENTAL REVENUES:		950,413	631,123	497,463	738,529	1,069,549	44.8 %
LICENSES & PERMITS							
100-441100	LIQUOR & MALT BEVERAGE LIC	17,335	18,660	11,710	25,000	25,000	.00
100-441110	OPERATOR'S/BARTENDER LIC	12,772	12,989	44,760	10,500	12,000	14.3 %
100-441200	CIGARETTE LICENSE	550	513	400	450	450	.00
100-441240	AMUSEMENT DEVICES	4,440	4,520	4,480	4,280	4,280	.00
100-441260	PAWN BROKER/SECOND HAND	2,015	2,000	1,000	2,000	2,000	.00
100-441290	OTHER BUSINESS LICENSE	700	1,700	450	500	500	.00
100-442000	PICNIC LICENSE	300	335	40	250	250	.00
100-442100	DOG LICENSE	2,346	1,058	516	1,000	1,000	.00
100-443000	BUILDING PERMITS	125,695	462,349	144,619	200,000	100,000	-50.0 %
100-443100	ELECTRICAL PERMITS	39,808	22,373	63,753	35,000	35,000	.00
100-443200	PLUMBING PERMITS	31,806	62,035	16,269	25,000	25,000	.00
100-443250	SPRINKLER TEST\FIRE PROTE	6,150	9,325	6,081	7,000	7,000	.00
100-443300	SIGN - BILLBOARD	1,591	.00	.00	.00	.00	.00
100-449020	CABLE FRANCHISE FEES	41,844	40,652	25,597	40,000	40,000	.00
100-449990	OTHER PERMITS	190	236	625	150	150	.00
Total LICENSES & PERMITS:		287,542	638,745	320,300	351,130	252,630	-28.1 %
FINES, FORFEITURES, & PENALTIE							
100-451100	COURT PENALTIES AND COST	167,004	134,073	116,116	150,000	150,000	.00
100-451150	POLICE REPORTS	1,566	1,556	1,726	1,500	1,500	.00
100-451300	PARKING VIOLATIONS	.00	.00	.00	2,000	2,000	.00
Total FINES, FORFEITURES, & PENALTIE:		168,570	135,630	117,842	153,500	153,500	.00
PUBLIC CHARGES FOR SERVICES							
100-461180	LICENSE AND PUBLICATION FE	586	625	390	450	450	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-461220	ASSESSMENT LETTERS	7,900	5,700	5,150	4,500	4,500	.00
100-461300	APPEALS BOARD HEARING FE	300	.00	.00	.00	.00	.00
100-462200	FD INSPECTION ASSESSMENT	43,200	44,250	28,374	45,000	45,000	.00
100-462250	FD CHARGE FOR CLEAN UP O	5,309	6,287	1,097	5,000	5,000	.00
100-462300	FD AMBULANCE RUN CHARGE	246,172	240,583	162,530	185,000	200,000	8.1 %
100-462340	FD AMBULANCE MILES & SUPP	71,263	77,360	54,110	55,000	70,000	27.3 %
100-464220	YARD WASTE STICKERS	60	.00	.00	.00	.00	.00
100-467220	WPRA TICKET PROGRAM	1,673	1,004	2,260	1,200	1,200	.00
100-467240	RECREATION PROGRAM COST	4,771	6,330	6,944	5,200	5,200	.00
100-467260	RECREATION PROGRAM SPON	14,452	13,681	8,305	8,500	8,500	.00
100-467280	PARK USAGE FEES	5,160	3,675	4,970	4,000	4,000	.00
100-468500	PLANNING COMMISSION HEAR	6,400	2,300	3,300	4,000	4,000	.00
Total PUBLIC CHARGES FOR SERVICES:		407,246	401,794	277,430	317,850	347,850	9.4 %
MISCELLANEOUS REVENUE							
100-481100	INTEREST ON INVESTMENTS	59,545	295,806	338,077	80,000	100,000	25.0 %
100-481150	NSF CHECK PENALTY	848	.00	2,028	500	500	.00
100-482120	ENGINEERING & LEGAL BILLIN	136,550	66,885	18,568	60,000	60,000	.00
100-483100	SALE OF TOWN EQUIPMENT	40,301	28,456	.00	20,000	20,000	.00
100-483150	SALES OF TOWN MATERIALS	295	309	496	250	250	.00
100-483260	CULVERTS	113	.00	.00	.00	.00	.00
100-484000	INS RECOVERIES - W/C or Liab	26,027	.00	55,170	10,000	10,000	.00
100-486000	PAYMENT IN LIEU OF TAXES	35,741	36,328	36,328	41,000	41,000	.00
100-489990	MISCELLANEOUS REVENUES	.00	.00	13,790	20,000	203,000	915.0 %
Total MISCELLANEOUS REVENUE:		299,420	427,785	464,458	231,750	434,750	87.6 %
OTHER FINANCING SOURCES							
100-492230	Transfer from TIF	54,882	65,971	.00	54,200	54,200	.00
100-493300	UNRESERVED-UNDES TO GEN	.00	.00	.00	435,382	117,000	-73.1 %
Total OTHER FINANCING SOURCES:		54,882	65,971	.00	489,582	171,200	-65.0 %
GENERAL GOVERNMENT							
TOWN BOARD							
100-511000-110	TOWN BOARD-SALARY	27,270	27,271	23,012	27,200	27,200	.00
100-511000-130	TOWN BOARD-FICA	2,086	2,087	1,761	2,100	2,081	-0.9 %
100-511000-320	TOWN BOARD-PUBLISH/SUBSC	2,934	3,035	1,485	1,400	1,400	.00
100-511000-330	TOWN BOARD-TRAIN/TRAVEL	515	1,370	2,725	.00	.00	.00
100-511000-340	TOWN BOARD-OPERATING SU	.00	188	35	.00	.00	.00
100-511000-341	TOWN BOARD-TOWN TIDINGS	12,249	13,923	7,424	10,000	10,000	.00
TOWN BOARD Expenditure Total:		45,054	47,873	36,441	40,700	40,681	.00
Total TOWN BOARD:		45,054	47,873	36,441	40,700	40,681	.00
MUNICIPAL COURT							
100-512000-110	MUNICIPAL COURT-JUDGE SAL	8,650	8,651	7,300	8,627	8,627	.00
100-512000-120	MUNICIPAL COURT-CLERK	45,543	47,080	42,589	46,853	47,790	2.0 %
100-512000-121	MUNICIPAL COURT-CASHIER	903	893	761	1,580	1,580	.00
100-512000-130	MUNICIPAL COURT- FICA	3,958	4,084	3,657	4,382	4,437	1.3 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-512000-131	MUNICIPAL COURT-RETIREME	2,961	3,216	2,939	3,234	4,437	37.2 %
100-512000-133	MUNICIPAL COURT-INSURANC	32,612	31,233	27,549	44,505	36,800	-17.3 %
100-512000-212	MUNICIPAL COURT-PROFESSIO	403	288	400	800	800	.00
100-512000-214	MUNICIPAL COURT-DATA PROC	3,028	3,240	.00	3,000	3,000	.00
100-512000-310	MUNICIPAL COURT-OFFICE SU	469	593	195	1,000	1,000	.00
100-512000-311	MUNICIPAL COURT-POSTAGE	1	344	.00	1,000	1,000	.00
100-512000-330	MUNICIPAL COURT-TRAIN/TRA	2,175	1,506	1,803	2,000	2,000	.00
100-512000-332	MUNICIPAL COURT-MILEAGE	.00	.00	.00	250	250	.00
100-512000-340	MUNICIPAL COURT-OPERATING	.00	116	.00	150	150	.00
MUNICIPAL COURT Expenditure Total:		100,704	101,241	87,192	117,381	111,871	-4.7 %
Total MUNICIPAL COURT:		100,704	101,241	87,192	117,381	111,871	-4.7 %
LEGAL							
100-513400-200	LEGAL-MC ATTORNEY COUNSE	43,869	87,773	45,232	50,000	50,000	.00
100-513400-210	LEGAL-GENERAL ATTORNEY C	99,546	120,914	49,420	65,000	65,000	.00
100-513400-211	LEGAL-PD ATTORNEY COUNSE	20,284	2,993	1,002	10,000	10,000	.00
100-513400-212	LEGAL-FD ATTORNEY COUNSE	641	390	3,123	2,000	2,000	.00
100-513400-250	CODIFICATION OF ORDINANCE	4,815	1,987	1,195	1,500	1,500	.00
LEGAL Expenditure Total:		169,154	214,056	99,971	128,500	128,500	.00
Total LEGAL:		169,154	214,056	99,971	128,500	128,500	.00
ADMINISTRATOR							
100-514100-110	ADMINISTRATOR-*SALARY	72,375	73,866	67,701	70,296	76,600	9.0 %
100-514100-130	ADMINISTRATOR-FICA	5,292	5,448	5,008	5,376	5,860	9.0 %
100-514100-131	ADMINISTRATOR-RETIREMENT	4,705	5,039	4,671	4,850	5,324	9.8 %
100-514100-133	ADMINISTRATOR-INSURANCE	30,056	25,434	22,838	41,285	28,600	-30.7 %
100-514100-330	ADMINISTRATOR-TRAIN/TRAVE	2,256	.00	.00	200	200	.00
ADMINISTRATOR Expenditure Total:		114,684	109,786	100,219	122,007	116,584	-4.4 %
Total ADMINISTRATOR:		114,684	109,786	100,219	122,007	116,584	-4.4 %
CLERK							
100-514200-111	CLERK-*SALARY	70,864	32,213	102,529	58,721	114,452	94.9 %
100-514200-120	CLERK-ADMIN. ASSIST/DEPUTY	46,672	107,906	83,087	110,800	97,276	-12.2 %
100-514200-130	CLERK-FICA	5,491	10,404	11,147	8,471	16,197	91.2 %
100-514200-131	CLERK-RETIREMENT	4,830	9,501	9,711	7,645	14,715	92.5 %
100-514200-133	CLERK-INSURANCE	24,088	31,235	50,270	40,825	63,600	55.8 %
100-514200-212	CLERK-PROFESSIONAL SERVI	.00	5,428	.00	.00	.00	.00
100-514200-310	CLERK-OFFICE SUPPLIES	3,411	4,559	5,758	3,000	3,000	.00
100-514200-311	CLERK-POSTAGE	11,816	5,766	9,680	4,000	4,000	.00
100-514200-320	CLERK-PUBLISH/SUBSCRIPT/D	1,203	1,793	683	1,700	1,700	.00
100-514200-321	CLERK-LEGAL NOTICES	868	1,028	188	1,000	1,000	.00
100-514200-330	CLERK-TRAIN/TRAVEL	254	358	499	2,500	2,500	.00
100-514200-332	CLERK-MILEAGE	.00	81	1,044	400	400	.00
100-514200-340	CLERK-OPERATING SUPPLIES	7,320	15,799	5,313	7,000	7,000	.00
100-514200-345	CLERK-BACKGROUND CHECK	2,338	2,583	2,177	2,500	2,500	.00
CLERK Expenditure Total:		179,156	228,653	282,088	248,562	328,340	32.1 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
Total CLERK:		179,156	228,653	282,088	248,562	328,340	32.1 %
ELECTIONS							
100-514400-125	ELECTIONS-POLLWORKERS W	9,016	6,521	9,124	10,000	6,500	-35.0 %
100-514400-218	ELECTIONS-MACHINE MAINTEN	670	20	765	1,500	1,500	.00
100-514400-310	ELECTIONS-OFFICE SUPPLIES	2,211	130	1,050	3,000	2,000	-33.3 %
100-514400-311	ELECTIONS-POSTAGE	.00	1,616	38	5,000	2,500	-50.0 %
100-514400-321	ELECTIONS-LEGAL NOTICES	540	265	84	1,000	500	-50.0 %
100-514400-330	ELECTIONS-TRAIN/TRAVEL	1,262	192	1,529	1,000	1,000	.00
100-514400-340	ELECTIONS-OPERATING SUPP	4,355	2,935	2,539	5,000	2,500	-50.0 %
ELECTIONS Expenditure Total:		18,052	11,679	15,129	26,500	16,500	-37.7 %
Total ELECTIONS:		18,052	11,679	15,129	26,500	16,500	-37.7 %
TREASURER							
100-515100-111	TREASURER-*SALARY	20,547	20,972	19,222	20,084	21,752	8.3 %
100-515100-122	TREASURER-BOOKKEEPER	43,720	47,696	41,956	45,754	44,000	-3.8 %
100-515100-130	TREASURER-FICA	4,494	4,883	4,367	5,549	5,030	-9.4 %
100-515100-131	TREASURER-RETIREMENT	4,178	4,684	4,221	4,543	4,570	0.6 %
100-515100-133	TREASURER-INSURANCE	52,818	50,857	47,868	71,818	52,400	-27.0 %
100-515100-210	TREASURER-VK AUDITING PR	28,339	32,850	41,734	30,000	40,000	33.3 %
100-515100-214	TREASURER-DATA PROCESSIN	10,582	11,784	21,038	10,000	15,000	50.0 %
100-515100-216	TREAS-COUNTY COLLECTION	11,942	12,069	10,024	12,000	12,500	4.2 %
100-515100-330	TREASURER-TRAIN/TRAVEL	1,478	503	82	1,000	1,000	.00
100-515100-332	TREASURER-MILEAGE	164	.00	.00	200	200	.00
100-515100-340	TREASURER-OPERATING SUP	255	260	471	500	500	.00
100-515100-342	TREASURER-BANK / CHECK M	7,125	7,252	2,827	8,000	8,000	.00
TREASURER Expenditure Total:		185,642	193,810	193,808	209,448	204,952	-2.1 %
Total TREASURER:		185,642	193,810	193,808	209,448	204,952	-2.1 %
ASSESSOR							
100-515200-140	ASSESSOR-BOARD OF REVIE	650	600	1,300	500	500	.00
100-515200-210	ASSESSOR-GROTA APPRAISAL	83,160	77,340	65,450	71,400	71,400	.00
100-515200-213	ASSESSOR-STATE MANUFACT	.00	4,859	2,445	4,400	4,400	.00
ASSESSOR Expenditure Total:		83,810	82,799	69,195	76,300	76,300	.00
Total ASSESSOR:		83,810	82,799	69,195	76,300	76,300	.00
TOWN HALL							
100-516000-125	TOWN HALL-PT WAGE	28,909	9,250	.00	10,000	10,000	.00
100-516000-130	TOWN HALL-FICA	133	707	.00	765	765	.00
100-516000-131	TOWN HALL-RETIREMENT	115	635	.00	.00	.00	.00
100-516000-133	TOWN HALL-INSURANCE	284	.00	.00	.00	.00	.00
100-516000-210	TOWN HALL-PROFESSIONAL S	31,542	150	.00	10,000	10,000	.00
100-516000-221	TOWN HALL-ELECTRIC	7,311	7,955	7,215	7,500	8,000	6.7 %
100-516000-222	TOWN HALL-WATER/SEWER/ST	1,939	1,944	1,651	1,700	2,000	17.6 %
100-516000-224	TOWN HALL-NATURAL GAS/HE	2,099	1,960	1,280	2,000	2,000	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-516000-225	TOWN HALL-TELEPHONE	15,961	14,647	13,568	14,000	15,000	7.1 %
100-516000-240	TOWN HALL-MAINTENANCE CO	.00	119	5	500	500	.00
100-516000-290	TOWN HALL-WASTE DISPOSAL	12,070	.00	731	.00	.00	.00
100-516000-340	TOWN HALL-OPERATING SUPP	13,781	6,119	5,909	5,000	8,000	60.0 %
100-516000-350	TOWN HALL-REPAIR & MAINTEN	11,559	19,844	25,256	10,000	10,000	.00
TOWN HALL Expenditure Total:		125,703	63,330	55,615	61,465	66,265	7.8 %
Total TOWN HALL:		125,703	63,330	55,615	61,465	66,265	7.8 %
OTHER GENERAL							
100-519300-511	POLICE PROF-GEN LIABILITY I	28,818	30,148	30,330	30,000	30,000	.00
100-519300-513	BUSINESS AUTOMOBILE INSUR	27,267	28,525	28,697	30,000	30,000	.00
100-519300-517	UNEMPLOYMENT INSURANCE	1,946	.00	2,896	1,000	1,000	.00
100-519300-518	WORKERS COMPENSATION - I	80,868	85,995	86,582	100,000	100,000	.00
100-519300-519	SECURITY BOND - INSURANCE	21,029	21,442	21,418	20,000	20,000	.00
OTHER GENERAL Expenditure Total:		159,928	166,109	169,923	181,000	181,000	.00
Total OTHER GENERAL:		159,928	166,109	169,923	181,000	181,000	.00
GENERAL GOVERNMENT Revenue Total:		.00	.00	.00	.00	.00	.00
GENERAL GOVERNMENT Expenditure Total:		1,181,888	1,219,339	1,109,580	1,211,863	1,270,992	4.9 %
Total GENERAL GOVERNMENT:		1,181,888	1,219,339	1,109,580	1,211,863	1,270,992	4.9 %
PUBLIC SAFETY							
POLICE ADMINISTRATION							
100-521000-115	PD ADMIN - SALARY	91,927	96,243	85,840	100,368	108,120	7.7 %
100-521000-120	PD ADMIN-CLERK/DISP WAGES	43,982	44,220	42,219	52,020	53,247	2.4 %
100-521000-130	PD ADMIN-FICA	10,002	10,338	9,249	11,658	12,345	5.9 %
100-521000-131	PD ADMIN-RETIREMENT	13,912	15,711	15,205	17,942	19,865	10.7 %
100-521000-133	PD ADMIN- INSURANCE	45,973	50,039	68,133	91,375	91,411	.00
100-521000-212	PD ADMIN-PROFESSIONAL SER	1,767	1,486	2,301	1,432	1,552	8.4 %
100-521000-214	PD ADMIN-DATA PROCESSING	38,502	40,686	43,853	44,747	47,000	5.0 %
100-521000-240	PD ADMIN-REPAIR & MAINTENA	2,944	2,500	1,913	2,800	2,800	.00
100-521000-241	PD ADMIN-TIME SYSTEM	1,846	2,286	1,570	2,000	2,000	.00
100-521000-242	PD ADMIN-TOWER EXPENSE	584	1,204	679	750	750	.00
100-521000-243	PD ADMIN-PRISONER HOUSIN	320	314	142	500	500	.00
100-521000-310	PD ADMIN-OFFICE SUPPLIES	3,563	4,127	3,708	4,000	4,000	.00
100-521000-311	PD ADMIN-POSTAGE	43	612	168	500	500	.00
100-521000-320	PD ADMIN-PUBLISH/SUBSCRIP	100	8	108	250	250	.00
100-521000-340	PD ADMIN-OPERATING SUPPLI	2,331	2,398	1,690	2,500	2,500	.00
POLICE ADMINISTRATION Expenditure Total:		257,795	272,172	276,779	332,842	346,839	4.2 %
Total POLICE ADMINISTRATION:		257,795	272,172	276,779	332,842	346,839	4.2 %
PD POLICE PATROL							
100-521200-119	PD PATROL-DETECTIVE/SGT W	223,680	234,736	217,883	272,200	281,791	3.5 %
100-521200-120	PD PATROL-FULL TIME WAGES	843,679	726,177	634,445	940,781	972,751	3.4 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-521200-125	PD PATROL-PART TIME WAGES	1,002	.00	.00	.00	.00	.00
100-521200-129	PD PATROL-O/T WAGES	146,214	194,632	97,791	66,284	71,000	7.1 %
100-521200-130	PD PATROL-FICA	88,481	84,619	69,279	97,864	101,404	3.6 %
100-521200-131	PD PATROL-RETIREMENT	145,256	151,933	134,806	185,168	198,169	7.0 %
100-521200-133	PD PATROL-INSURANCE	416,463	369,487	293,178	453,752	491,777	8.4 %
100-521200-139	PD PATROL-UNIFORM ALLOWA	20,502	22,528	15,138	21,500	21,500	.00
100-521200-240	PD PATROL-REPAIR & MAINTEN	763	689	1,395	2,200	2,200	.00
100-521200-312	PD PATROL-EVIDENCE SUPPLI	4,859	5,044	3,700	4,800	5,800	20.8 %
100-521200-340	PD PATROL-OPERATING SUPPL	5,920	5,514	837	4,500	4,500	.00
100-521200-380	PD PATROL-VEHICLE MAINTEN	23,704	24,802	42,574	24,500	24,600	0.4 %
100-521200-385	PD PATROL-VEHICLE FUEL	41,287	34,406	24,471	30,000	30,000	.00
PD POLICE PATROL Expenditure Total:		1,961,811	1,854,566	1,535,497	2,103,549	2,205,491	4.8 %
Total PD POLICE PATROL:		1,961,811	1,854,566	1,535,497	2,103,549	2,205,491	4.8 %
POLICE ED & TRAINING							
100-521300-330	PD ED&TRAINING-TRAIN/TRAV	11,286	11,339	4,013	10,000	12,000	20.0 %
100-521300-332	PD ED&TRAINING-MILEAGE	.00	134	315	50	50	.00
100-521300-340	PD ED&TRAINING-OPERATING	10,284	3,316	2,079	7,600	7,600	.00
POLICE ED & TRAINING Expenditure Total:		21,570	14,789	6,407	17,650	19,650	11.3 %
Total POLICE ED & TRAINING:		21,570	14,789	6,407	17,650	19,650	11.3 %
POLICE STATION							
100-521700-221	PD STATION-ELECTRIC	35,442	35,887	30,243	25,000	37,500	50.0 %
100-521700-222	PD STATION-WATER/SEWER/ST	1,697	1,656	1,433	1,600	1,600	.00
100-521700-224	PD STATION-NATURAL GAS/HE	1,215	1,205	1,182	1,500	1,500	.00
100-521700-225	PD STATION-CELL PHONES	8,136	8,679	7,147	7,100	8,600	21.1 %
100-521700-240	PD STATION-MAINTENANCE CO	2,332	2,954	5,127	2,500	2,500	.00
100-521700-340	PD STATION-OPERATING SUPP	814	1,582	2,181	1,500	1,500	.00
100-521700-350	PD STATION-REPAIR&MAINTEN	26,095	8,411	9,109	8,000	10,000	25.0 %
POLICE STATION Expenditure Total:		75,731	60,375	56,421	47,200	63,200	33.9 %
Total POLICE STATION:		75,731	60,375	56,421	47,200	63,200	33.9 %
FIRE DEPT ADMINISTRATION							
100-522000-099	Bad Debt: Ambulance Rec	13,258	10,258	.00	.00	.00	.00
100-522000-115	FD ADMIN-SALARY (CHIEF)	85,898	87,612	96,434	89,086	108,120	21.4 %
100-522000-116	FD ADMIN-SALARY (ASST CHIE	60,137	61,509	54,789	61,526	70,380	14.4 %
100-522000-130	FD ADMIN-FICA	10,911	11,147	11,428	11,522	13,655	18.5 %
100-522000-131	FD ADMIN-RETIREMENT	17,569	19,685	21,655	21,600	26,686	23.5 %
100-522000-133	FD ADMIN- INSURANCE	33,305	33,271	17,841	38,990	.00	-100.0
100-522000-139	FD ADMIN-UNIFORM ALLOW	.00	96	1,605	500	750	50.0 %
100-522000-214	FD ADMIN-DATA PROCESSI	16,415	14,925	19,368	16,500	21,420	29.8 %
100-522000-240	FD ADMIN-REPAIR & MAIN	.00	.00	.00	1,000	750	-25.0 %
100-522000-242	FD ADMIN-RADIO EXPENSE	6,779	5,024	8,178	5,500	5,500	.00
100-522000-243	FD ADMIN-HAZARDOUS MAT	2,446	2,446	3,795	3,000	3,000	.00
100-522000-310	FD ADMIN-OFFICE SUPPLI	2,013	2,973	3,628	2,000	2,000	.00
100-522000-311	FD ADMIN-POSTAGE	.00	10	140	500	500	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-522000-320	FD ADMIN-PUBLISH/SUBSC	529	1,305	2,376	2,200	2,200	.00
100-522000-330	FD ADMIN-TRAIN/TRAVEL	330	522	2,464	750	750	.00
100-522000-340	FD ADMIN-OPERATING SUP	1,854	2,692	4,260	1,600	1,600	.00
100-522000-342	FD ADMIN-PUBLIC RELATI	606	616	745	750	1,200	60.0 %
100-522000-343	FD ADMIN-FIRE PREVENTI	72	.00	468	500	750	50.0 %
FIRE DEPT ADMINISTRATION Expenditure Total:		252,120	254,092	249,172	257,524	259,261	0.7 %
Total FIRE DEPT ADMINISTRATION:		252,120	254,092	249,172	257,524	259,261	0.7 %
FD FIRE FIGHTERS SERVICE							
100-522100-124	FD FIRE-FIGHTER WAGES	281,265	297,221	227,175	336,228	332,800	-1.0 %
100-522100-125	FD FIRE-OFFICER WAGES	165,454	176,735	150,793	193,683	184,000	-5.0 %
100-522100-129	FD FIRE-O/T WAGES	50,829	67,442	85,315	37,926	65,000	71.4 %
100-522100-130	FD FIRE-FICA	38,051	40,013	35,275	43,440	44,508	2.5 %
100-522100-131	FD FIRE-RETIREMENT	43,975	50,733	52,965	45,000	50,000	11.1 %
100-522100-139	FD FIRE-UNIFORM ALLOWANC	6,926	6,847	8,574	7,780	7,800	0.3 %
100-522100-212	FIRE FIGHTERS- PREMIUM PAY	3,900	3,000	2,700	4,000	4,000	.00
100-522100-340	FD FIRE-OPERATING SUPPLIES	12,966	13,483	11,415	13,800	13,800	.00
100-522100-341	FD FIRE-TURN OUT GEAR	631	12,173	17,466	18,000	21,000	16.7 %
100-522100-380	FD FIRE-VEHICLE MAINTENAN	46,668	33,151	129,117	32,000	25,000	-21.9 %
100-522100-385	FD FIRE-VEHICLE FUEL	8,145	6,746	4,834	8,000	8,000	.00
FD FIRE FIGHTERS SERVICE Expenditure Total:		658,809	707,545	725,630	739,857	755,908	2.2 %
Total FD FIRE FIGHTERS SERVICE:		658,809	707,545	725,630	739,857	755,908	2.2 %
FD FIRE-ED & TRAINING							
100-522400-330	FD FIRE-ED&TRAIN-TRAIN/TRA	1,181	3,028	2,051	3,000	3,000	.00
100-522400-340	FD FIRE-ED&TRAIN-OPERATIN	.00	.00	.00	200	200	.00
FD FIRE-ED & TRAINING Expenditure Total:		1,181	3,028	2,051	3,200	3,200	.00
Total FD FIRE-ED & TRAINING:		1,181	3,028	2,051	3,200	3,200	.00
FD FIRE STATION							
100-522700-221	FD STATION-ELECTRIC	7,311	7,955	7,215	7,500	7,500	.00
100-522700-222	FD STATION-WATER/SEWER/ST	1,939	1,944	1,651	1,500	1,500	.00
100-522700-224	FD STATION-NATURAL GAS/HE	2,099	1,960	1,280	2,000	2,000	.00
100-522700-225	FD STATION-CELL PHONES	4,781	5,042	7,607	3,500	6,000	71.4 %
100-522700-240	FD STATION-MAINTENANCE CO	2,572	2,507	3,535	2,200	2,200	.00
100-522700-340	FD STATION-OPERATING SUPP	2,183	3,561	4,096	2,800	3,000	7.1 %
100-522700-350	FD STATION-REPAIR & MAINT	66,603	2,616	19,635	8,000	10,000	25.0 %
FD FIRE STATION Expenditure Total:		87,488	25,584	45,018	27,500	32,200	17.1 %
Total FD FIRE STATION:		87,488	25,584	45,018	27,500	32,200	17.1 %
FD EMS-AMBULANCE SERVICE							
100-523100-124	FD EMS-PARAMEDIC WAGES	375,214	364,009	337,654	420,112	420,000	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-523100-125	FD EMS-PARAMEDIC OT WAGE	.00	.00	.00	14,422	.00	-100.0
100-523100-130	FD EMS-FICA	28,705	27,145	25,830	32,139	32,130	.00
100-523100-131	FD EMS-RETIREMENT	42,325	42,271	42,848	40,000	50,000	25.0 %
100-523100-240	FD EMS-REPAIR & MAINTENAN	1,989	1,005	9,221	5,800	7,000	20.7 %
100-523100-340	FD EMS-OPERATING SUPPLIES	119	333	.00	.00	.00	.00
100-523100-341	FD EMS-DISPOSABLE SUPPLIE	13,606	19,314	10,231	16,000	16,000	.00
100-523100-380	FD EMS-VEHICLE MAINTANCE	17,074	8,735	7,519	8,000	8,000	.00
100-523100-385	FD EMS-VEHICLE FUEL	8,145	6,788	4,834	6,000	6,000	.00
FD EMS-AMBULANCE SERVICE Expenditure Total:		487,175	469,598	438,137	542,473	539,130	-0.6 %
Total FD EMS-AMBULANCE SERVICE:		487,175	469,598	438,137	542,473	539,130	-0.6 %
FD EMS-ED&TRAIN							
100-523400-330	FD EMS-ED&TRAIN EMT REFRE	3,807	5,414	1,091	5,500	20,000	263.6 %
FD EMS-ED&TRAIN Expenditure Total:		3,807	5,414	1,091	5,500	20,000	263.6 %
Total FD EMS-ED&TRAIN:		3,807	5,414	1,091	5,500	20,000	263.6 %
BUILDING INSPECTION							
100-524000-111	BUILDG INSPECT-*SALARY	99,437	.00	.00	.00	.00	.00
100-524000-120	BUILDG INSPECT-ASSISTANT	2,892	18,728	16,798	25,000	25,500	2.0 %
100-524000-130	BUILDG INSPECT-FICA	222	1,433	1,285	1,820	1,856	2.0 %
100-524000-131	BUILDG INSPECT-RETIREMENT	4	3-	.00	.00	.00	.00
100-524000-212	BUILDG INSPECT-INSPECT SER	61,378	351,929	125,430	150,000	75,000	-50.0 %
100-524000-310	BUILDG INSPECT-OFFICE SUP	47	370	294	300	300	.00
100-524000-311	BUILDG INSPECT-POSTAGE	.00	47	.00	300	300	.00
100-524000-340	BUILDG INSPECT-OPERATING	292	.00	.00	500	500	.00
100-524000-385	BUILDG INSPECT-VEHICLE FUE	509	422	302	.00	.00	.00
BUILDING INSPECTION Expenditure Total:		164,780	372,925	144,109	177,920	103,456	-41.9 %
Total BUILDING INSPECTION:		164,780	372,925	144,109	177,920	103,456	-41.9 %
ELECTRICAL INSPECTION							
100-524010-212	ELECTRICAL INSPECTION-PRO	27,191	15,143	43,558	26,250	26,250	.00
ELECTRICAL INSPECTION Expenditure Total:		27,191	15,143	43,558	26,250	26,250	.00
Total ELECTRICAL INSPECTION:		27,191	15,143	43,558	26,250	26,250	.00
PLUMBING INSPECTION							
100-524020-111	PLUMBING INSPECTION-*SALA	22,520	24,581	.00	.00	.00	.00
100-524020-212	PLUMBING INSPECTION-PROF	884	18,789	10,056	18,750	18,750	.00
PLUMBING INSPECTION Expenditure Total:		23,404	43,370	10,056	18,750	18,750	.00
Total PLUMBING INSPECTION:		23,404	43,370	10,056	18,750	18,750	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
OTHER-PROTECTION							
100-529000-140	OTHER-P&F COMM-REIMBURS	500	240	260	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	6,035	7,923	9,726	10,500	10,761	2.5 %
100-529000-221	OTHER-Emerg Gov ELECTRICIT	542	584	518	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	256,412	264,944	.00	264,944	264,944	.00
OTHER-PROTECTION Expenditure Total:		263,489	273,691	10,504	278,644	278,905	0.1 %
Total OTHER-PROTECTION:		263,489	273,691	10,504	278,644	278,905	0.1 %
PUBLIC SAFETY Revenue Total:		.00	.00	.00	.00	.00	.00
PUBLIC SAFETY Expenditure Total:		4,286,353	4,372,292	3,544,432	4,578,858	4,672,241	2.0 %
Total PUBLIC SAFETY:		4,286,353	4,372,292	3,544,432	4,578,858	4,672,241	2.0 %
PUBLIC WORKS							
DPW ADMINISTRATION							
100-531000-111	DPW ADMIN-*SALARY	69,774	52,683	49,980	65,547	71,600	9.2 %
100-531000-130	DPW ADMIN-FICA	5,001	3,795	3,623	5,014	5,477	9.2 %
100-531000-131	DPW ADMIN-RETIREMENT	4,536	3,595	3,449	4,523	4,976	10.0 %
100-531000-133	DPW ADMIN-INSURANCE	67,094	53,834	48,474	43,624	46,100	5.7 %
100-531000-139	DPW ADMIN-CLOTHING ALLOW	.00	.00	517	300	300	.00
100-531000-241	DPW ADMIN-RADIO EXPENSE	122	.00	.00	100	100	.00
100-531000-310	DPW ADMIN-OFFICE SUPPLIES	395	260	80	400	400	.00
100-531000-311	DPW ADMIN-POSTAGE	.00	12	.00	25	25	.00
100-531000-320	DPW ADMIN-PUBLISH/SUBSCRI	346	.00	.00	100	100	.00
100-531000-330	DPW ADMIN-TRAIN/TRAVEL	.00	5,000	12,419	2,500	2,500	.00
100-531000-340	DPW ADMIN-OPERATING SUPP	345	844	801	1,000	1,000	.00
100-531000-342	DPW ADMIN-DRUG TESTS/INN	436	228	557	350	350	.00
DPW ADMINISTRATION Expenditure Total:		148,050	120,250	119,900	123,483	132,929	7.6 %
Total DPW ADMINISTRATION:		148,050	120,250	119,900	123,483	132,929	7.6 %
MACHINERY & EQUIPMENT							
100-532400-122	DPW MACH&EQUIP-WAGES	17,229	17,356	9,734	17,947	18,700	4.2 %
100-532400-123	DPW TOWN/PD/FD VEHICLE-W	15,643	15,759	8,838	16,295	17,000	4.3 %
100-532400-130	DPW MACH&EQUIP-FICA	2,402	2,437	1,371	2,620	2,731	4.2 %
100-532400-131	DPW MACH&EQUIP-RETIREME	2,135	2,254	1,270	2,363	2,481	5.0 %
100-532400-133	DPW MACH&EQUIP-INSURANC	13,062	10,865	6,217	17,691	19,800	11.9 %
100-532400-139	DPW MACH&EQUIP-CLOTHING	476	1,019	1,903	800	800	.00
100-532400-240	DPW MACH&EQUIP-MAINTENA	3,437	4,303	3,027	3,000	3,000	.00
100-532400-340	DPW MACH&EQUIP-OPERATIN	22,668	18,520	25,464	24,000	24,000	.00
100-532400-380	DPW MACH&EQUIP-VEHICLE M	5,533	505	7,855	7,000	7,000	.00
100-532400-385	DPW MACH&EQUIP-VEHICLEF	20,362	16,956	12,084	18,000	18,000	.00
MACHINERY & EQUIPMENT Expenditure Total:		102,948	89,973	77,764	109,716	113,512	3.5 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
Total MACHINERY & EQUIPMENT:		102,948	89,973	77,764	109,716	113,512	3.5 %
DPW GARAGE							
100-532700-221	DPW GARAGE-ELECTRIC	4,113	4,632	3,838	5,000	5,000	.00
100-532700-222	DPW GARAGE-WATER/SEWER/	1,062	1,025	741	750	750	.00
100-532700-224	DPW GARAGE-NATURAL GAS/H	4,210	4,713	2,094	4,000	4,000	.00
100-532700-225	DPW GARAGE-CELL PHONES	928	772	589	1,000	1,000	.00
100-532700-240	DPW GARAGE-MAINTENANCE	.00	72	449	.00	.00	.00
100-532700-340	DPW GARAGE-OPERATING SU	767	1,116	688	1,000	1,000	.00
100-532700-350	DPW GARAGE-REPAIR AND MAI	1,847	554	1,154	3,000	3,000	.00
DPW GARAGE Expenditure Total:		12,928	12,884	9,553	14,750	14,750	.00
Total DPW GARAGE:		12,928	12,884	9,553	14,750	14,750	.00
ROAD & BRIDGE MAINTENANCE							
100-533100-122	DPW RD&BRIDGE-WAGES	27,049	37,901	20,391	28,175	29,400	4.3 %
100-533100-130	DPW RD&BRIDGE-FICA	1,977	2,760	1,519	2,155	2,249	4.4 %
100-533100-131	DPW RD&BRIDGE-RETIREMEN	1,757	2,485	1,360	1,944	2,043	5.1 %
100-533100-133	DPW RD&BRIDGE-INSURANCE	10,155	8,519	5,099	14,557	16,300	12.0 %
100-533100-139	DPW RD&BRIDGE-CLOTHING A	87	391	519	800	800	.00
100-533100-212	DPW RD&BRIDGE-PROF SERVI	83,896	76,657	18,822	60,000	60,000	.00
100-533100-340	DPW RD&BRIDGE-SUPPLIES	13,275	8,853	10,673	20,000	20,000	.00
100-533100-341	DPW RD&BRIDGE-SIGNS	57	54	.00	3,000	3,000	.00
100-533100-342	DPW RD&BRIDGE-PAVEMENT P	1,547	.00	.00	2,000	2,000	.00
100-533100-343	DPW RD&BRIDGE-PAVEMENT	6,188	6,463	6,219	6,000	6,400	6.7 %
ROAD & BRIDGE MAINTENANCE Expenditure Total:		145,986	144,086	64,601	138,631	142,192	2.6 %
Total ROAD & BRIDGE MAINTENANCE:		145,986	144,086	64,601	138,631	142,192	2.6 %
SNOW/ICE CONTROL							
100-533180-122	DPW SNOW/ICE-WAGES	42,997	34,032	19,531	44,788	46,700	4.3 %
100-533180-129	DPW SNOW/ICE-O/T WAGES	3,641	2,406	2,329	21,280	10,000	-53.0 %
100-533180-130	DPW SNOW/ICE-FICA	3,404	2,651	1,875	5,054	4,338	-14.2 %
100-533180-131	DPW SNOW/ICE-RETIREMENT	3,029	2,478	1,512	4,559	3,941	-13.6 %
100-533180-133	DPW SNOW/ICE-INSURANCE	17,713	13,846	9,405	23,140	25,900	11.9 %
100-533180-139	DPW SNOW/ICE-CLOTHING ALL	290	125	.00	500	500	.00
100-533180-340	DPW SNOW/ICE-SALT & SAND	38,964	46,605	36,074	45,000	45,000	.00
SNOW/ICE CONTROL Expenditure Total:		110,037	102,142	70,726	144,321	136,378	-5.5 %
Total SNOW/ICE CONTROL:		110,037	102,142	70,726	144,321	136,378	-5.5 %
STREET LIGHTING							
100-534200-221	STREET LIGHTING-ELECTRIC	12,471	13,432	11,555	14,000	14,000	.00
100-534200-340	STREET LIGHTING-OPERATING	2,275	4,950	.00	5,000	5,000	.00
STREET LIGHTING Expenditure Total:		14,746	18,382	11,555	19,000	19,000	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total STREET LIGHTING:	14,746	18,382	11,555	19,000	19,000	.00
PUBLIC TRANSPORTATION							
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
SANITATION							
100-536300-212	SANITATION-HAZARD WASTE D	487	4,478	.00	500	500	.00
	SANITATION Expenditure Total:	487	4,478	.00	500	500	.00
	Total SANITATION:	487	4,478	.00	500	500	.00
	PUBLIC WORKS Revenue Total:	.00	.00	.00	.00	.00	.00
	PUBLIC WORKS Expenditure Total:	537,182	494,195	356,098	552,401	561,261	1.6 %
	Total PUBLIC WORKS:	537,182	494,195	356,098	552,401	561,261	1.6 %
HEALTH & HUMAN SERVICES							
ANIMAL/PEST CONTROL							
100-541100-129	ANIMAL/PEST CONTROL-O/T W	.00	.00	.00	2,208	2,000	-9.4 %
100-541100-130	ANIMAL/PEST CONTROL-FICA	.00	.00	.00	169	153	-9.5 %
100-541100-131	ANIMAL/PEST CONTROL-RETIR	.00	.00	.00	146	139	-4.8 %
100-541100-133	ANIMAL/PEST CONTROL-INSUR	.00	.00	.00	2,729	1,000	-63.4 %
100-541100-139	ANIMAL/PEST CONTROL-CLOT	.00	.00	.00	100	100	.00
100-541100-212	ANIMAL/PEST CONTROL-HUMA	3,500	3,500	3,500	3,500	3,500	.00
100-541100-340	ANIMAL/PEST CONTROL-MOSQ	250	2,436	2,436	3,000	3,000	.00
	ANIMAL/PEST CONTROL Expenditure Total:	3,750	5,936	5,936	11,852	9,892	-16.5 %
	Total ANIMAL/PEST CONTROL:	3,750	5,936	5,936	11,852	9,892	-16.5 %
	HEALTH & HUMAN SERVICES Revenue Total:	.00	.00	.00	.00	.00	.00
	HEALTH & HUMAN SERVICES Expenditure Total:	3,750	5,936	5,936	11,852	9,892	-16.5 %
	Total HEALTH & HUMAN SERVICES:	3,750	5,936	5,936	11,852	9,892	-16.5 %
CULTURE, RECREATION, & ED.							
TOWN BEAUTIFICATION							
100-551000-139	TOWN BEAUTIFICATION-CLOTH	.00	144	.00	100	100	.00
100-551000-340	TOWN BEAUTIFICATION-OPER	137	11	403	400	400	.00
100-551000-341	TOWN BEAUTIFICATION-SIGNS	4,309	886	.00	1,200	1,200	.00
100-551000-342	TOWN BEAUTIFICATION-PLANT	559	677	1,065	1,200	1,200	.00
	TOWN BEAUTIFICATION Expenditure Total:	5,005	1,718	1,468	2,900	2,900	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total TOWN BEAUTIFICATION:	5,005	1,718	1,468	2,900	2,900	.00
TOWN TREE COMM							
100-551010-344	TOWN TREE COMM-URBAN FO	1,344	281	1,197	2,000	2,000	.00
	TOWN TREE COMM Expenditure Total:	1,344	281	1,197	2,000	2,000	.00
	Total TOWN TREE COMM:	1,344	281	1,197	2,000	2,000	.00
PARKS/PLAYGROUNDS							
100-552000-111	PARKS/PLYGRUNDS-*SALARY	29,878	30,473	26,215	30,987	31,607	2.0 %
100-552000-122	PARKS/PLYGRDS-WAGES	.00	172	.00	26,852	.00	-100.0
100-552000-125	PARKS/PLYGRDS-P/T WAGES	.00	10,165	5,618	.00	15,000	.00
100-552000-130	PARKS/PLYGRDS-FICA	2,090	2,881	2,270	4,425	3,565	-19.4 %
100-552000-131	PARKS/PLYGRDS-RETIREMENT	1,942	2,050	1,809	3,817	3,239	-15.1 %
100-552000-133	PARKS/PLYGRDS-INSURANCE	24,366	24,510	22,764	35,535	27,600	-22.3 %
100-552000-139	PARKS/PLYGRDS-CLOTHING A	75	.00	276	200	200	.00
100-552000-221	PARKS/PLYGRDS-ELECTRIC	1,835	1,851	1,389	1,700	1,700	.00
100-552000-222	PARKS/PLYGRDS-WATER/SEW	3,117	3,095	2,390	2,600	2,600	.00
100-552000-310	PARKS/PLYGRDS-OFFICE SUP	99	.00	57	100	100	.00
100-552000-332	PARKS/PLYGRDS-MILEAGE	313	1,039	.00	900	900	.00
100-552000-340	PARKS/PLYGRDS-OPERATING	3,404	3,296	3,217	3,500	3,500	.00
100-552000-341	PARKS/PLYGRDS-REPAIR AND	4,041	1,413	1,721	3,500	3,500	.00
100-552000-380	PARKS/PLYGRDS-VEHICLE MAI	410	675	566	1,000	1,000	.00
100-552000-385	PARKS/PLYGRDS-VEHICLE FUE	2,036	1,687	1,208	1,500	1,500	.00
	PARKS/PLAYGROUNDS Expenditure Total:	73,608	83,308	69,501	116,616	96,011	-17.7 %
	Total PARKS/PLAYGROUNDS:	73,608	83,308	69,501	116,616	96,011	-17.7 %
PARK AND LAWN CUTTING							
100-552010-129	PARK&LAWN CUTTING-O/T WA	697	242	.00	.00	.00	.00
100-552010-130	PARK&LAWN CUTTING-FICA	52	19	.00	.00	.00	.00
100-552010-131	PARK&LAWN CUTTING-RETIRE	45	.00	.00	.00	.00	.00
100-552010-133	PARK&LAWN CUTTING-INSURA	227	17	11	.00	.00	.00
100-552010-139	PARK&LAWN CUTTING-CLOTHI	246	.00	.00	350	350	.00
100-552010-340	PARK&LAWN CUTTING-OPERAT	98	646	582	1,000	1,000	.00
	PARK AND LAWN CUTTING Expenditure Total:	1,365	924	593	1,350	1,350	.00
	Total PARK AND LAWN CUTTING:	1,365	924	593	1,350	1,350	.00
CELEBRATIONS							
100-553000-340	CELEBRATIONS-OPERATING E	17,742	17,875	15,779	18,000	18,000	.00
	CELEBRATIONS Expenditure Total:	17,742	17,875	15,779	18,000	18,000	.00
	Total CELEBRATIONS:	17,742	17,875	15,779	18,000	18,000	.00
RECREATION PROGRAM							
100-553100-111	RECREATION PRG-*SALARY	29,878	30,473	26,215	30,986	31,606	2.0 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
100-553100-130	RECREATION PRG-FICA	2,090	2,091	1,840	2,370	2,418	2.0 %
100-553100-131	RECREATION PRG-RETIREMEN	1,942	2,079	1,809	2,045	2,197	7.4 %
100-553100-133	RECREATION PRG-INSURANCE	24,302	24,509	21,970	29,345	27,600	-5.9 %
100-553100-310	RECREATION PRG-OFFICE SUP	.00	.00	80	150	.00	-100.0
100-553100-311	RECREATION PRG-POSTAGE	987	1,169	2,295	1,500	1,500	.00
100-553100-320	RECREATION PRG-PUBLISH/SU	450	600	425	650	650	.00
100-553100-330	RECREATION PRG-TRAIN/TRAV	268	544	606	700	700	.00
100-553100-332	RECREATION PRG-MILEAGE	1,267	.00	670	900	900	.00
100-553100-340	RECREATION PRG-OPERATING	668	1,049	2,283	3,000	3,000	.00
100-553100-341	RECREATION PRG-TEAM SIGN	2,793	3,101	2,014	3,500	3,500	.00
100-553100-342	RECREATION PRG-WPRA TICK	1,621	1,170	2,245	1,700	1,700	.00
100-553100-343	RECREATION PRG-RECREATO	380	1,085	349	1,000	1,000	.00
100-553100-344	RECREATION PRG-PRINTING E	1,537	1,631	3,071	2,800	2,800	.00
RECREATION PROGRAM Expenditure Total:		68,184	69,501	65,873	80,646	79,570	-1.3 %
Total RECREATION PROGRAM:		68,184	69,501	65,873	80,646	79,570	-1.3 %
ATHLETIC COURTS & FIELDS							
100-554000-210	ATHLETIC CTS&FI-PROFESSIO	.00	1,595	1,176	1,000	1,000	.00
100-554000-230	ATHLETIC CTS&FIELDS-REPAIR	3,215	1,908	1,861	4,000	4,000	.00
100-554000-340	ATHLETIC CTS&FIELDS-OPERA	1,173	1,080	605	3,000	3,000	.00
ATHLETIC COURTS & FIELDS Expenditure Total:		4,389	4,584	3,643	8,000	8,000	.00
Total ATHLETIC COURTS & FIELDS:		4,389	4,584	3,643	8,000	8,000	.00
CULTURE, RECREATION, & ED. Revenue Total:		.00	.00	.00	.00	.00	.00
CULTURE, RECREATION, & ED. Expenditure Total:		171,637	178,189	158,053	229,512	207,831	-9.4 %
Total CULTURE, RECREATION, & ED.:		171,637	178,189	158,053	229,512	207,831	-9.4 %
CONSERVATION & DEVELOPMENT							
PLANNING							
100-563000-140	PLANNING-COMMISSION REIM	2,180	1,050	1,000	2,520	2,520	.00
100-563000-210	PLANNING-LEGAL PROF SERV	5,166	14,982	15,538	10,000	10,000	.00
100-563000-211	PLANNING-ENGINEERING/BILL	118,575	77,275	66,464	35,000	35,000	.00
100-563000-212	PLANNING-PROF SERVICES	13,828	25,344	.00	60,000	64,600	7.7 %
100-563000-213	PLANNING-TIFF PROJECT	.00	2,500	6,300	.00	.00	.00
100-563000-340	PLANNING-OPERATING EXPEN	240	.00	.00	.00	.00	.00
PLANNING Expenditure Total:		139,989	121,152	89,302	107,520	112,120	4.3 %
Total PLANNING:		139,989	121,152	89,302	107,520	112,120	4.3 %
ARCHITECTUAL CONTROL							
100-563010-140	ARCHITECTUAL-COMMISSION	1,200	840	800	.00	800	.00
ARCHITECTUAL CONTROL Expenditure Total:		1,200	840	800	.00	800	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total ARCHITECTURAL CONTROL:	1,200	840	800	.00	800	.00
ZONING							
100-564000-140	ZONING-BOARD REIMBURSEM	340	.00	80	.00	150	.00
	ZONING Expenditure Total:	340	.00	80	.00	150	.00
	Total ZONING:	340	.00	80	.00	150	.00
ECONOMIC DEVELOPMENT							
100-567000-211	ECONOMIC DEVELOP-TOURIS	155,785	238,889	186,107	187,000	437,000	133.7 %
	ECONOMIC DEVELOPMENT Expenditure Total:	155,785	238,889	186,107	187,000	437,000	133.7 %
	Total ECONOMIC DEVELOPMENT:	155,785	238,889	186,107	187,000	437,000	133.7 %
	CONSERVATION & DEVELOPMENT Revenue Total:	.00	.00	.00	.00	.00	.00
	CONSERVATION & DEVELOPMENT Expenditure Total:	297,313	360,881	276,289	294,520	550,070	86.8 %
	Total CONSERVATION & DEVELOPMENT:	297,313	360,881	276,289	294,520	550,070	86.8 %
OTHER FINANCING USES							
FUND TRANSFER							
100-592400-300	DEBT SERVICE FUND TRANSF	40,287	.00	.00	.00	.00	.00
100-592400-412	POLICE DEPT FUND TRANSFE	.00	22,094	.00	.00	.00	.00
100-592400-415	DPW DEPT FUND TRANSFER	.00	11,880	.00	.00	.00	.00
100-592400-423	RD CONSTRUCTION FUND TRA	122,610	.00	.00	.00	.00	.00
	FUND TRANSFER Expenditure Total:	162,897	33,974	.00	.00	.00	.00
	Total FUND TRANSFER:	162,897	33,974	.00	.00	.00	.00
	OTHER FINANCING USES Revenue Total:	.00	.00	.00	.00	.00	.00
	OTHER FINANCING USES Expenditure Total:	162,897	33,974	.00	.00	.00	.00
	Total OTHER FINANCING USES:	162,897	33,974	.00	.00	.00	.00
	GENERAL FUND 100 Revenue Total:	6,647,638	7,040,676	6,312,193	6,879,006	7,272,288	5.7 %
	GENERAL FUND 100 Expenditure Total:	6,641,019	6,664,806	5,450,388	6,879,006	7,272,288	5.7 %
	Net Total GENERAL FUND 100:	6,619	375,871	861,805	.00	.00	.00

Town of Brookfield

Utility District #01

(Stormwater Utility)

DRAFT 2025 Budget

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
UTILITY DISTRICT #01 FUND 421							
UTILITY REVENUE							
421-421100	UTILITY STORMWATER BILLING	675,122	684,225	677,899	684,800	719,023	5.0 %
Total UTILITY REVENUE:		675,122	684,225	677,899	684,800	719,023	5.0 %
INTERGOVERNMENTAL REVENUES							
421-435300	SW-GRANTS	.00	.00	.00	.00	62,000	.00
Total INTERGOVERNMENTAL REVENUES:		.00	.00	.00	.00	62,000	.00
PUBLIC CHARGES OF SERVICES							
421-464100	YARD WASTE RECYCLING	14,964	33,904	7,966	13,545	37,477	176.7 %
421-464200	REFUSE	320,650	344,820	418,801	334,560	345,465	3.3 %
421-464300	RECYCLING	166,057	139,024	269,238	210,000	216,937	3.3 %
Total PUBLIC CHARGES OF SERVICES:		501,671	517,749	696,005	558,105	599,879	7.5 %
MISC REVENUE							
421-481100	INTEREST	.00	.00	.00	1,000	1,000	.00
421-481150	INTEREST & PENALTY	4,631	15,967	18,015	4,000	4,000	.00
Total MISC REVENUE:		4,631	15,967	18,015	5,000	5,000	.00
SWU GENERAL OFFICE EXPENSE							
421-514100-110	SWU ADMIN-ADMINISTRATOR*	10,273	10,479	9,604	10,042	10,869	8.2 %
421-514100-111	SWU ADMIN-CLERK*SALARY	3,018	.00	5,660	6,313	7,858	24.5 %
421-514100-120	SWU ADMIN-CLERICAL	4,849	5,250	4,668	5,231	5,730	9.5 %
421-514100-130	SWU ADMIN-FICA	1,307	1,125	1,446	1,651	1,871	13.3 %
421-514100-131	SWU ADMIN-RETIREMENT	1,179	1,058	1,375	1,489	1,700	14.2 %
421-514100-133	SWU ADMIN-INSURANCE	9,805	7,931	10,966	10,700	14,400	34.6 %
421-514100-210	SWU ADMIN-VK AUDITING PRO	5,738	6,545	8,819	7,000	9,500	35.7 %
421-514100-340	SWU ADMIN-OPERATING/EDUC	.00	2,200	.00	.00	.00	.00
421-514100-510	SWU ADMIN-GEN LIABILITY INS	8,332	8,716	8,769	9,000	9,000	.00
421-514100-518	SWU ADMIN-WORKERS COMP I	12,084	12,850	12,939	16,000	16,000	.00
SWU GENERAL OFFICE EXPENSE Expenditure Total:		56,584	56,155	64,245	67,426	76,928	14.1 %
Total SWU GENERAL OFFICE EXPENSE:		56,584	56,155	64,245	67,426	76,928	14.1 %
SWU GENERAL OFFICE EXPENSE Revenue Total:		.00	.00	.00	.00	.00	.00
SWU GENERAL OFFICE EXPENSE Expenditure Total:		56,584	56,155	64,245	67,426	76,928	14.1 %
Total SWU GENERAL OFFICE EXPENSE:		56,584	56,155	64,245	67,426	76,928	14.1 %
SWU PUBLIC SAFETY							
421-524000-214	SWU PLAN/BLDG-DNR 216 REQ	.00	1,209	2,931	5,000	5,000	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	SWU PUBLIC SAFETY Expenditure Total:	.00	1,209	2,931	5,000	5,000	.00
	Total SWU PUBLIC SAFETY:	.00	1,209	2,931	5,000	5,000	.00
	SWU PUBLIC SAFETY Revenue Total:	.00	.00	.00	.00	.00	.00
	SWU PUBLIC SAFETY Expenditure Total:	.00	1,209	2,931	5,000	5,000	.00
	Total SWU PUBLIC SAFETY:	.00	1,209	2,931	5,000	5,000	.00
STORM WATER WORK							
421-531000-111	SWU DIRECTOR-*SALARY	69,774	52,683	49,980	65,547	71,625	9.3 %
421-531000-130	SWU DIRECTOR-FICA	5,000	3,698	3,622	5,014	5,479	9.3 %
421-531000-131	SWU DIRECTOR-RETIREMENT	4,536	3,509	3,449	4,523	4,978	10.1 %
421-531000-133	SWU DIRECTOR-INSURANCE	16,309	3,824	5,990	43,624	46,100	5.7 %
421-531000-241	SWU DIRECTOR-RADIO EXPEN	.00	.00	.00	100	100	.00
421-531000-340	SWU DIRECTOR-OPERATING S	501	637	1,484	2,000	2,000	.00
	SWU DIRECTOR-SALARY Expenditure Total:	96,121	64,351	64,524	120,808	130,282	7.8 %
	Total SWU DIRECTOR-SALARY:	96,121	64,351	64,524	120,808	130,282	7.8 %
421-532400-122	SWU MACH&EQUIP-WAGES	26,866	27,063	15,178	27,985	29,200	4.3 %
421-532400-130	SWU MACH&EQUIP-FICA	1,963	1,991	1,120	2,141	2,234	4.3 %
421-532400-131	SWU MACH&EQUIP-RETIREME	1,745	1,842	1,038	1,931	2,029	5.1 %
421-532400-133	SWU MACH&EQUIP-INSURANC	10,077	8,257	4,919	14,458	19,800	36.9 %
421-532400-139	SWU MACH&EQUIP-CLOTHING	582	790	383	800	800	.00
421-532400-240	SWU MACH&EQUIP-MAINTENA	7,679	366	304	5,000	5,000	.00
421-532400-340	SWU MACH&EQUIP-OPERATIN	14,156	19,450	13,527	15,000	15,000	.00
421-532400-380	SWU MACH&EQUIP-VEHICLE M	1,281	3,422	3,634	10,000	10,000	.00
421-532400-385	SWU MACH&EQUIP-VEHICLE F	15,271	12,650	9,063	12,000	12,000	.00
	SWU MACHINERY & EQUIPMENT Expenditure Total:	79,620	75,831	49,167	89,315	96,063	7.6 %
	Total SWU MACHINERY & EQUIPMENT:	79,620	75,831	49,167	89,315	96,063	7.6 %
421-532700-221	SWU GARAGE-ELECTRIC	4,113	4,632	3,838	6,000	6,000	.00
421-532700-222	SWU GARAGE-WATER/SEWER/	1,024	986	712	1,000	1,000	.00
421-532700-224	SWU GARAGE-NATURAL GAS/H	4,210	2,974	2,094	5,000	5,000	.00
421-532700-225	SWU GARAGE-TELEPHONE	725	712	589	1,000	1,000	.00
421-532700-240	SWU GARAGE-MAINTENANCE	416	.00	.00	500	500	.00
421-532700-340	SWU GARAGE-OPERATING SU	926	572	450	2,000	2,000	.00
421-532700-350	SWU GARAGE-REPAIR AND MAI	1,648	146	.00	2,000	2,000	.00
	SWU GARAGE Expenditure Total:	13,062	10,022	7,683	17,500	17,500	.00
	Total SWU GARAGE:	13,062	10,022	7,683	17,500	17,500	.00
421-534400-122	SWU SW-WAGES	175,157	176,447	98,961	182,456	190,000	4.1 %
421-534400-129	SWU SW-OT WAGES	.00	.00	.00	1,935	.00	-100.0
421-534400-130	SWU SW-FICA	12,800	12,727	7,304	14,106	14,535	3.0 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
421-534400-131	SWU SW-RETIREMENT	11,377	11,783	6,770	12,723	13,205	3.8 %
421-534400-133	SWU SW-INSURANCE	65,571	53,649	31,942	81,970	81,970	.00
421-534400-139	SWU SW-CLOTHING ALLOWAN	565	.00	.00	500	500	.00
421-534400-213	SWU SW-CONTRACTED PROF	12,032	24,462	59,148	15,000	139,000	826.7 %
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	4,081	2,958	1,446	8,000	8,000	.00
421-534400-330	SWU SW-TRAINING/TRAVEL	2,931	2,931	120	5,000	3,000	-40.0 %
421-534400-340	SWU SW-STORM SEWER MATE	4,076	.00	1,386	6,000	6,000	.00
421-534400-343	SWU SW-CULVERTS & OPEN S	1,344	.00	2,244	5,000	2,500	-50.0 %
421-534400-400	SWU SW-EQUIPMENT REPLAC	.00	355	60,345	118,000	2,500	-97.9 %
421-534400-823	CULVERT REPLACEMENT	27,325	4,820	1,355	8,000	10,000	25.0 %
STORMWATER UTILILITY Expenditure Total:		318,260	291,132	272,020	459,690	472,210	2.7 %
Total STORMWATER UTILILITY:		318,260	291,132	272,020	459,690	472,210	2.7 %
STORM WATER WORK Revenue Total:		.00	.00	.00	.00	.00	.00
STORM WATER WORK Expenditure Total:		507,063	441,335	393,394	687,313	716,055	4.2 %
Total STORM WATER WORK:		507,063	441,335	393,394	687,313	716,055	4.2 %
OTHER							
421-573630-122	YARD WASTE-WAGES	.00	.00	.00	1,547	.00	-100.0
421-573630-129	YARD WASTE-OT WAGES	4,922	4,516	1,397	5,417	5,500	1.5 %
421-573630-130	YARD WASTE-FICA	362	339	104	414	421	1.6 %
421-573630-131	YARD WASTE-RETIREMENT	320	307	96	374	358	-4.4 %
421-573630-133	YARD WASTE-INSURANCE	1,282	557	463	1,500	1,500	.00
421-573630-210	YARD WASTE	16,695	13,022	19,776	13,545	41,797	208.6 %
421-573630-211	REFUSE	322,842	298,691	336,683	334,560	345,465	3.3 %
421-573630-212	RECYCLING	158,276	187,667	211,525	210,000	216,937	3.3 %
OTHER Expenditure Total:		504,699	505,099	570,045	567,357	611,978	7.9 %
Total OTHER:		504,699	505,099	570,045	567,357	611,978	7.9 %
OTHER Revenue Total:		.00	.00	.00	.00	.00	.00
OTHER Expenditure Total:		504,699	505,099	570,045	567,357	611,978	7.9 %
Total OTHER:		504,699	505,099	570,045	567,357	611,978	7.9 %
DEPRECIATION EXPENSE							
421-593000-350	DEPRECIATION EXPENSE-BUIL	12,500	12,500	.00	12,500	12,500	.00
421-593000-550	DEPRECIATION EXPENSE-EQUI	35,955	38,480	.00	28,000	40,000	42.9 %
421-593000-750	DEPRECIATION EXPENSE-INFR	65,794	65,794	.00	65,000	65,000	.00
DEPRECIATION EXPENSE Expenditure Total:		114,249	116,774	.00	105,500	117,500	11.4 %
Total DEPRECIATION EXPENSE:		114,249	116,774	.00	105,500	117,500	11.4 %
DEPRECIATION EXPENSE Revenue Total:		.00	.00	.00	.00	.00	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	DEPRECIATION EXPENSE Expenditure Total:	114,249	116,774	.00	105,500	117,500	11.4 %
	Total DEPRECIATION EXPENSE:	114,249	116,774	.00	105,500	117,500	11.4 %
	UTILITY DISTRICT #01 FUND 421 Revenue Total:	1,181,425	1,217,941	1,391,920	1,247,905	1,385,902	11.1 %
	UTILITY DISTRICT #01 FUND 421 Expenditure Total:	1,182,595	1,120,572	1,030,615	1,432,596	1,527,461	6.6 %
	Net Total UTILITY DISTRICT #01 FUND 421:	1,171-	97,370	361,305	184,691-	141,558-	-23.4 %

Town of Brookfield

Sanitary District #4

Water

DRAFT 2025 Budget

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
WATER FUND							
OPERATING EXPENSES							
610-400300-000	Amortization Expense- Lease	6,686	6,686	.00	6,686	6,820	2.0 %
	Amortization Expense- Lease Expenditure Total:	6,686	6,686	.00	6,686	6,820	2.0 %
	Total Amortization Expense- Lease:	6,686	6,686	.00	6,686	6,820	2.0 %
610-403000-000	DEPRECIATION EXPENSE	159,569	182,621	.00	198,124	208,533	5.3 %
	DEPRECIATION EXPENSE Expenditure Total:	159,569	182,621	.00	198,124	208,533	5.3 %
	Total DEPRECIATION EXPENSE:	159,569	182,621	.00	198,124	208,533	5.3 %
610-403001-000	DEPRECIATION EXPENSE - CIA	204,783	196,542	.00	225,261	238,858	6.0 %
	DEPRECIATION EXPENSE - CIAC Expenditure Total:	204,783	196,542	.00	225,261	238,858	6.0 %
	Total DEPRECIATION EXPENSE - CIAC:	204,783	196,542	.00	225,261	238,858	6.0 %
610-408000-000	TAXES - SS & Medicare	14,476	20,235	12,926	14,000	14,500	3.6 %
	TAXES - SS & Medicare Expenditure Total:	14,476	20,235	12,926	14,000	14,500	3.6 %
	Total TAXES - SS & Medicare:	14,476	20,235	12,926	14,000	14,500	3.6 %
	OPERATING EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATING EXPENSES Expenditure Total:	385,514	406,084	12,926	444,071	468,711	5.5 %
	Total OPERATING EXPENSES:	385,514	406,084	12,926	444,071	468,711	5.5 %
INTEREST & DIVIDEND INCOME							
610-419000	INTEREST ON INVESTMENTS	4,451	18,664	.00	6,000	6,500	8.3 %
610-419001	INTEREST ON INVESTMENTS	.00	.00	.00	.00	1,836	.00
610-419002	INTEREST ON SPECIAL ASSES	.00	19,509	.00	.00	.00	.00
	Total INTEREST & DIVIDEND INCOME:	4,451	38,173	.00	6,000	8,336	38.9 %
SALES OF WATER							
610-461001	METERED SALES - RESIDENTI	334,061	337,409	273,003	375,000	385,000	2.7 %
610-461002	METERED SALES - COMMERC	139,115	160,856	145,142	188,000	196,000	4.3 %
610-461004	METERED SALES - CONDOMINI	7,097	7,823	5,296	8,000	8,500	6.3 %
610-461005	METERED SALES MULTIFAMILY	54,100	58,362	50,593	69,000	74,000	7.2 %
610-462000	PRIVATE FIRE PROTECTIONSE	45,365	46,769	36,265	48,000	48,000	.00
610-463000	PUBLIC FIRE PROTECTION SE	256,412	264,944	.00	264,944	270,387	2.1 %
610-464000	OTHER SALE TO PUBLIC AUTH	4,796	5,299	4,643	5,700	5,900	3.5 %
	Total SALES OF WATER:	840,948	881,462	514,942	958,644	987,787	3.0 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
OTHER OPERATING REVENUES							
610-470000	PENALTIES/CUST FORFEITED	3,655	3,804	2,594	4,700	4,800	2.1 %
610-471000	MISCELLANEOUS SERVICE RE	1,881	60,164	13,161	2,000	2,200	10.0 %
610-474000	OTHER WATER REVENUES	11,687	10,872	2,175	8,500	8,500	.00
610-474001	STANDBY WATER CHARGES	2,531	2,746	1,946	2,600	2,750	5.8 %
Total OTHER OPERATING REVENUES:		19,753	77,585	19,875	17,800	18,250	2.5 %
OTHER REVENUE							
610-490100	SPECIAL ASSESSMENT REVEN	.00	.00	.00	.00	15,764	.00
610-490200	DEVELOPER CAPITAL ADDITIO	.00	160,500	.00	.00	.00	.00
Total OTHER REVENUE:		.00	160,500	.00	.00	15,764	.00
SOURCE OF SUPPLY							
610-600000-000	SOURCE OF SUPPLY - OPER L	179	121	747	500	800	60.0 %
SOURCE OF SUPPLY Expenditure Total:		179	121	747	500	800	60.0 %
Total SOURCE OF SUPPLY:		179	121	747	500	800	60.0 %
610-602000-000	SS-OPERATION SUPPLIES&EX	158	181	183	300	300	.00
SS-OPERATION SUPPLIES&EXPENSES Expenditure Total:		158	181	183	300	300	.00
Total SS-OPERATION SUPPLIES&EXPENSES:		158	181	183	300	300	.00
SOURCE OF SUPPLY Revenue Total:		.00	.00	.00	.00	.00	.00
SOURCE OF SUPPLY Expenditure Total:		337	302	930	800	1,100	37.5 %
Total SOURCE OF SUPPLY:		337	302	930	800	1,100	37.5 %
PUMPING EXPENSES -OPERATION							
610-620000-000	PUMPING - OPERATION LABOR	27,843	26,981	23,979	28,000	28,500	1.8 %
PUMPING EXPENSES -OPERATION Expenditure Total:		27,843	26,981	23,979	28,000	28,500	1.8 %
Total PUMPING EXPENSES -OPERATION:		27,843	26,981	23,979	28,000	28,500	1.8 %
610-622000-000	PUMPING-FUEL OR POWER PU	68,323	70,025	64,344	72,000	78,000	8.3 %
PUMPING-FUEL OR POWER PURCHASE Expenditure Total:		68,323	70,025	64,344	72,000	78,000	8.3 %
Total PUMPING-FUEL OR POWER PURCHASE:		68,323	70,025	64,344	72,000	78,000	8.3 %
610-623000-000	PUMPING-OPER SUPPLIES & E	5,602	3,307	4,084	4,000	5,000	25.0 %
PUMPING-OPER SUPPLIES & EXPS Expenditure Total:							

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
		5,602	3,307	4,084	4,000	5,000	25.0 %
	Total PUMPING-OPER SUPPLIES & EXPS:	5,602	3,307	4,084	4,000	5,000	25.0 %
610-625000-000	PUMPING-MAINT OF PUMPING	14,195	17,730	17,702	15,000	15,000	.00
	PUMPING-MAINT OF PUMPING PLANT Expenditure Total:	14,195	17,730	17,702	15,000	15,000	.00
	Total PUMPING-MAINT OF PUMPING PLANT:	14,195	17,730	17,702	15,000	15,000	.00
	PUMPING EXPENSES -OPERATION Revenue Total:	.00	.00	.00	.00	.00	.00
	PUMPING EXPENSES -OPERATION Expenditure Total:	115,963	118,043	110,109	119,000	126,500	6.3 %
	Total PUMPING EXPENSES -OPERATION:	115,963	118,043	110,109	119,000	126,500	6.3 %
	PUMPING EXPENSES - MAINTENANCE						
610-630000-000	WATER TREATMENT - OPER LA	3,218	4,771	4,197	4,200	4,800	14.3 %
	PUMPING EXPENSES - MAINTENANCE Expenditure Total:	3,218	4,771	4,197	4,200	4,800	14.3 %
	Total PUMPING EXPENSES - MAINTENANCE:	3,218	4,771	4,197	4,200	4,800	14.3 %
610-631000-000	WATER TREATMENT - CHEMICA	11,110	11,910	14,805	11,000	15,000	36.4 %
	WATER TREATMENT - CHEMICALS Expenditure Total:	11,110	11,910	14,805	11,000	15,000	36.4 %
	Total WATER TREATMENT - CHEMICALS:	11,110	11,910	14,805	11,000	15,000	36.4 %
610-632000-000	WT-OPERATION SUPPLIES&EX	14,034	19,722	6,440	9,000	9,000	.00
	WT-OPERATION SUPPLIES&EXPENSE Expenditure Total:	14,034	19,722	6,440	9,000	9,000	.00
	Total WT-OPERATION SUPPLIES&EXPENSE:	14,034	19,722	6,440	9,000	9,000	.00
610-635000-000	WT-MAINT WATER TREATMENT	15,206	17,594	13,604	14,000	15,000	7.1 %
	WT-MAINT WATER TREATMENT PLANT Expenditure Total:	15,206	17,594	13,604	14,000	15,000	7.1 %
	Total WT-MAINT WATER TREATMENT PLANT:	15,206	17,594	13,604	14,000	15,000	7.1 %
	PUMPING EXPENSES - MAINTENANCE Revenue Total:	.00	.00	.00	.00	.00	.00
	PUMPING EXPENSES - MAINTENANCE Expenditure Total:	43,568	53,997	39,046	38,200	43,800	14.7 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total PUMPING EXPENSES - MAINTENANCE:	43,568	53,997	39,046	38,200	43,800	14.7 %
WATER TREATMENT - OPERATION							
610-640000-000	T&D - OPERATION LABOR	35,867	35,720	34,993	36,000	37,000	2.8 %
	WATER TREATMENT - OPERATION Expenditure Total:	35,867	35,720	34,993	36,000	37,000	2.8 %
	Total WATER TREATMENT - OPERATION:	35,867	35,720	34,993	36,000	37,000	2.8 %
610-641000-000	T&D-OPERATION SUPPLIES&E	3,901	4,708	2,716	4,000	4,100	2.5 %
	T&D-OPERATION SUPPLIES&EXPENE Expenditure Total:	3,901	4,708	2,716	4,000	4,100	2.5 %
	Total T&D-OPERATION SUPPLIES&EXPENE:	3,901	4,708	2,716	4,000	4,100	2.5 %
	WATER TREATMENT - OPERATION Revenue Total:	.00	.00	.00	.00	.00	.00
	WATER TREATMENT - OPERATION Expenditure Total:	39,768	40,427	37,709	40,000	41,100	2.8 %
	Total WATER TREATMENT - OPERATION:	39,768	40,427	37,709	40,000	41,100	2.8 %
WATER TREATMENT - MAINTENANCE							
610-650000-000	T&D-MAINT RESERVOIR & STN	4,647	787	6,444	6,000	8,000	33.3 %
	WATER TREATMENT - MAINTENANCE Expenditure Total:	4,647	787	6,444	6,000	8,000	33.3 %
	Total WATER TREATMENT - MAINTENANCE:	4,647	787	6,444	6,000	8,000	33.3 %
610-651000-000	TD-MAINTENANCE OF MAINS	18,941	2,163	1,058	20,000	20,000	.00
	TD-MAINTENANCE OF MAINS Expenditure Total:	18,941	2,163	1,058	20,000	20,000	.00
	Total TD-MAINTENANCE OF MAINS:	18,941	2,163	1,058	20,000	20,000	.00
610-652000-000	T&D-MAINTENANCE OF SERVIC	16,828	2,413	14,563	20,000	20,000	.00
	T&D-MAINTENANCE OF SERVICES Expenditure Total:	16,828	2,413	14,563	20,000	20,000	.00
	Total T&D-MAINTENANCE OF SERVICES:	16,828	2,413	14,563	20,000	20,000	.00
610-652001-000	T&D CROSS CONNECTION CO	9,212	9,192	7,929	9,250	9,250	.00
	T&D CROSS CONNECTION CONTROL Expenditure Total:	9,212	9,192	7,929	9,250	9,250	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total T&D CROSS CONNECTION CONTROL:	9,212	9,192	7,929	9,250	9,250	.00
610-653000-000	T&D-MAINTENANCE OF METER	756	2,731	2,072	3,000	3,300	10.0 %
	T&D-MAINTENANCE OF METERS Expenditure Total:	756	2,731	2,072	3,000	3,300	10.0 %
	Total T&D-MAINTENANCE OF METERS:	756	2,731	2,072	3,000	3,300	10.0 %
610-654000-000	T&D-MAINTENANCE OF HYDRA	3,326	7,129	2,942	10,000	10,000	.00
	T&D-MAINTENANCE OF HYDRANTS Expenditure Total:	3,326	7,129	2,942	10,000	10,000	.00
	Total T&D-MAINTENANCE OF HYDRANTS:	3,326	7,129	2,942	10,000	10,000	.00
610-655000-000	T&D-MAINTENANCE OF OTHER	1,040	238	541	1,500	1,500	.00
	T&D-MAINTENANCE OF OTHER PLANT Expenditure Total:	1,040	238	541	1,500	1,500	.00
	Total T&D-MAINTENANCE OF OTHER PLANT:	1,040	238	541	1,500	1,500	.00
	WATER TREATMENT - MAINTENANCE Revenue Total:	.00	.00	.00	.00	.00	.00
	WATER TREATMENT - MAINTENANCE Expenditure Total:	54,751	24,653	35,548	69,750	72,050	3.3 %
	Total WATER TREATMENT - MAINTENANCE:	54,751	24,653	35,548	69,750	72,050	3.3 %
CUSTOMER ACCOUNTS - OPERATION							
610-901000-000	METER READING LABOR	1,837	1,390	1,151	1,500	1,500	.00
	METER READING LABOR Expenditure Total:	1,837	1,390	1,151	1,500	1,500	.00
	Total METER READING LABOR:	1,837	1,390	1,151	1,500	1,500	.00
610-902000-000	ACCOUNTING & COLLECTING L	17,503	15,626	6,532	11,000	11,000	.00
	ACCOUNTING & COLLECTING LABOR Expenditure Total:	17,503	15,626	6,532	11,000	11,000	.00
	Total ACCOUNTING & COLLECTING LABOR:	17,503	15,626	6,532	11,000	11,000	.00
610-903000-000	SUPPLIES AND EXPENSES	5,672	4,384	4,334	3,000	4,000	33.3 %
	SUPPLIES AND EXPENSES Expenditure Total:	5,672	4,384	4,334	3,000	4,000	33.3 %
	Total SUPPLIES AND EXPENSES:	5,672	4,384	4,334	3,000	4,000	33.3 %
	CUSTOMER ACCOUNTS - OPERATION Revenue Total:						

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
		.00	.00	.00	.00	.00	.00
	CUSTOMER ACCOUNTS - OPERATION Expenditure Total:	25,012	21,400	12,017	15,500	16,500	6.5 %
	Total CUSTOMER ACCOUNTS - OPERATION:	25,012	21,400	12,017	15,500	16,500	6.5 %
ADMIN & GENERAL -OPERATIONS							
610-920000-000	ADMIN AND GENERAL SALARIE	42,878	41,740	43,937	42,000	45,000	7.1 %
	ADMIN & GENERAL -OPERATIONS Expenditure Total:	42,878	41,740	43,937	42,000	45,000	7.1 %
	Total ADMIN & GENERAL -OPERATIONS:	42,878	41,740	43,937	42,000	45,000	7.1 %
610-921000-000	OFFICE SUPPLIES AND EXPEN	4,329	9,431	10,133	9,000	9,500	5.6 %
	OFFICE SUPPLIES AND EXPENSES Expenditure Total:	4,329	9,431	10,133	9,000	9,500	5.6 %
	Total OFFICE SUPPLIES AND EXPENSES:	4,329	9,431	10,133	9,000	9,500	5.6 %
610-923000-000	OUTSIDE SERVICES EMPLOYE	15,838	19,560	13,241	20,000	20,000	.00
	OUTSIDE SERVICES EMPLOYED Expenditure Total:	15,838	19,560	13,241	20,000	20,000	.00
	Total OUTSIDE SERVICES EMPLOYED:	15,838	19,560	13,241	20,000	20,000	.00
610-925000-000	INJURIES AND DAMAGES	15,982	26,465	14,982	19,000	19,000	.00
	INJURIES AND DAMAGES Expenditure Total:	15,982	26,465	14,982	19,000	19,000	.00
	Total INJURIES AND DAMAGES:	15,982	26,465	14,982	19,000	19,000	.00
610-926001-000	HEALTH INSURANCE	50,893	37,458	51,802	50,000	65,000	30.0 %
	HEALTH INSURANCE Expenditure Total:	50,893	37,458	51,802	50,000	65,000	30.0 %
	Total HEALTH INSURANCE:	50,893	37,458	51,802	50,000	65,000	30.0 %
610-926002-000	RETIREMENT	11,074	11,426	10,859	11,500	12,500	8.7 %
610-926002-002	OPEB Expense	4,367	17,939	.00	.00	.00	.00
	RETIREMENT Expenditure Total:	15,441	29,365	10,859	11,500	12,500	8.7 %
	Total RETIREMENT:	15,441	29,365	10,859	11,500	12,500	8.7 %
610-926003-000	OTHER BENEFITS	3,586	2,537	1,806	3,500	3,600	2.9 %
	OTHER BENEFITS Expenditure Total:	3,586	2,537	1,806	3,500	3,600	2.9 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total OTHER BENEFITS:	3,586	2,537	1,806	3,500	3,600	2.9 %
610-926004-000	VACATION/SICK/HOLIDAY PAY	18,343	17,771	14,525	23,000	24,000	4.3 %
	VACATION/SICK/HOLIDAY PAY Expenditure Total:	18,343	17,771	14,525	23,000	24,000	4.3 %
	Total VACATION/SICK/HOLIDAY PAY:	18,343	17,771	14,525	23,000	24,000	4.3 %
	ADMIN & GENERAL -OPERATIONS Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL -OPERATIONS Expenditure Total:	167,290	184,328	161,284	178,000	198,600	11.6 %
	Total ADMIN & GENERAL -OPERATIONS:	167,290	184,328	161,284	178,000	198,600	11.6 %
ADMIN & GENERAL - MAINTENANCE							
610-930000-000	MISCELLANEOUS GENERAL EX	7,523	24,201	15,691	12,000	13,500	12.5 %
	ADMIN & GENERAL - MAINTENANCE Expenditure Total:	7,523	24,201	15,691	12,000	13,500	12.5 %
	Total ADMIN & GENERAL - MAINTENANCE:	7,523	24,201	15,691	12,000	13,500	12.5 %
610-933000-000	TRANSPORTATION EXPENSE	3,637	3,576	2,698	4,500	4,800	6.7 %
	TRANSPORTATION EXPENSE Expenditure Total:	3,637	3,576	2,698	4,500	4,800	6.7 %
	Total TRANSPORTATION EXPENSE:	3,637	3,576	2,698	4,500	4,800	6.7 %
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:	11,293	27,911	18,389	16,500	18,300	10.9 %
	Total ADMIN & GENERAL - MAINTENANCE:	11,293	27,911	18,389	16,500	18,300	10.9 %
ADMIN & GENERAL - OTHER							
610-940002-000	TOWER PAINTING & REPAIR	.00	18,715	.00	.00	.00	.00
	TOWER PAINTING & REPAIR Expenditure Total:	.00	18,715	.00	.00	.00	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total TOWER PAINTING & REPAIR:	.00	18,715	.00	.00	.00	.00
	ADMIN & GENERAL - OTHER Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL - OTHER Expenditure Total:	.00	18,715	.00	.00	.00	.00
	Total ADMIN & GENERAL - OTHER:	.00	18,715	.00	.00	.00	.00
	WATER FUND Revenue Total:	865,152	1,157,719	534,817	982,444	1,030,137	4.9 %
	WATER FUND Expenditure Total:	843,497	895,861	427,959	921,821	986,661	7.0 %
	Net Total WATER FUND:	21,654	261,858	106,859	60,623	43,476	-28.3 %

Town of Brookfield

Sanitary District #4

Sewer

DRAFT 2025 Budget

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
SEWER FUND							
OPERATING EXPENSES							
620-403000-000	DEPRECIATION EXPENSE	229,788	229,177	.00	278,042	303,065	9.0 %
	DEPRECIATION EXPENSE Expenditure Total:	229,788	229,177	.00	278,042	303,065	9.0 %
	Total DEPRECIATION EXPENSE:	229,788	229,177	.00	278,042	303,065	9.0 %
620-408000-000	TAXES - SS & Medicare	4,361	4,453	4,981	5,300	5,400	1.9 %
	TAXES - SS & Medicare Expenditure Total:	4,361	4,453	4,981	5,300	5,400	1.9 %
	Total TAXES - SS & Medicare:	4,361	4,453	4,981	5,300	5,400	1.9 %
	OPERATING EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATING EXPENSES Expenditure Total:	234,149	233,631	4,981	283,342	308,465	8.9 %
	Total OPERATING EXPENSES:	234,149	233,631	4,981	283,342	308,465	8.9 %
INTEREST & DIVIDEND INCOME							
620-419001	INTEREST ON INVESTMENTS	23,792	65,028	69,716	38,327	38,422	0.2 %
	Total INTEREST & DIVIDEND INCOME:	23,792	65,028	69,716	38,327	38,422	0.2 %
INTEREST CHARGES							
620-431000-000	INTEREST ON GENERAL OBLIG	.00	2,764	40,956	.00	41,000	.00
	INTEREST ON GENERAL OBLIGATION Expenditure Total:	.00	2,764	40,956	.00	41,000	.00
	Total INTEREST ON GENERAL OBLIGATION:	.00	2,764	40,956	.00	41,000	.00
	INTEREST CHARGES Revenue Total:	.00	.00	.00	.00	.00	.00
	INTEREST CHARGES Expenditure Total:	.00	2,764	40,956	.00	41,000	.00
	Total INTEREST CHARGES:	.00	2,764	40,956	.00	41,000	.00
OTHER REVENUE							
620-490100	SPECIAL ASSESSMENT REVEN	.00	.00	19,239	.00	.00	.00
620-490200	DEVELOPER CAPITAL ADDITIO	.00	158,200	.00	.00	.00	.00
	Total OTHER REVENUE:	.00	158,200	19,239	.00	.00	.00
SEWAGE REVENUES							
620-622000	SEWER SERVICE REVENUES	983,600	1,023,990	994,736	1,244,252	1,355,425	8.9 %
620-626000	SURCHARGE ON EXCESS LOA	11,587	26,944	5,363	11,500	11,500	.00
	Total SEWAGE REVENUES:	995,187	1,050,934	1,000,100	1,255,752	1,366,925	8.9 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
OTHER OPERATING REVENUES							
620-631000	PENALTIES/CUST FORFEITED	6,331	6,525	4,559	6,000	6,400	6.7 %
620-635000	OTHER SEWER REVENUES	.00	83,001	13	5,000	5,000	.00
Total OTHER OPERATING REVENUES:		6,331	89,525	4,572	11,000	11,400	3.6 %
OPERATION EXPENSES							
620-820000-000	SUPERVISION AND LABOR	25,179	29,877	28,889	27,000	29,000	7.4 %
OPERATION EXPENSES Expenditure Total:		25,179	29,877	28,889	27,000	29,000	7.4 %
Total OPERATION EXPENSES:		25,179	29,877	28,889	27,000	29,000	7.4 %
620-821000-000	POWER AND FUEL FOR PUMPI	7,505	7,151	5,483	8,500	8,800	3.5 %
POWER AND FUEL FOR PUMPING Expenditure Total:		7,505	7,151	5,483	8,500	8,800	3.5 %
Total POWER AND FUEL FOR PUMPING:		7,505	7,151	5,483	8,500	8,800	3.5 %
620-822000-000	SEWAGE TREATING	442,536	550,693	322,186	482,000	530,370	10.0 %
SEWAGE TREATING Expenditure Total:		442,536	550,693	322,186	482,000	530,370	10.0 %
Total SEWAGE TREATING:		442,536	550,693	322,186	482,000	530,370	10.0 %
620-825000-000	SLUDGE CONDITIONING CHEM	.00	25	.00	.00	.00	.00
SLUDGE CONDITIONING CHEMICALS Expenditure Total:		.00	25	.00	.00	.00	.00
Total SLUDGE CONDITIONING CHEMICALS:		.00	25	.00	.00	.00	.00
620-826000-000	OTHER CHEMS - SEWAGE TRE	6,779	2,348	4,695	5,500	5,600	1.8 %
OTHER CHEMS - SEWAGE TREATMENT Expenditure Total:		6,779	2,348	4,695	5,500	5,600	1.8 %
Total OTHER CHEMS - SEWAGE TREATMENT:		6,779	2,348	4,695	5,500	5,600	1.8 %
620-827000-000	OTHER OPERATING SUPPLIES	4,299	4,335	2,021	3,000	3,200	6.7 %
OTHER OPERATING SUPPLIES & EXP Expenditure Total:		4,299	4,335	2,021	3,000	3,200	6.7 %
Total OTHER OPERATING SUPPLIES & EXP:		4,299	4,335	2,021	3,000	3,200	6.7 %
620-828000-000	TRANSPORTATION EXPENSE	3,637	3,535	2,351	4,500	4,800	6.7 %
TRANSPORTATION EXPENSE Expenditure Total:		3,637	3,535	2,351	4,500	4,800	6.7 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total TRANSPORTATION EXPENSE:	3,637	3,535	2,351	4,500	4,800	6.7 %
	OPERATION EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	OPERATION EXPENSES Expenditure Total:	489,935	597,964	365,626	530,500	581,770	9.7 %
	Total OPERATION EXPENSES:	489,935	597,964	365,626	530,500	581,770	9.7 %
GENERAL EXPENSES							
620-831000-000	MAINT OF SEWAGE COLLECTI	331,688	542,863	564,973	340,000	390,000	14.7 %
	MAINT OF SEWAGE COLLECTION SYS Expenditure Total:	331,688	542,863	564,973	340,000	390,000	14.7 %
	Total MAINT OF SEWAGE COLLECTION SYS:	331,688	542,863	564,973	340,000	390,000	14.7 %
620-832000-000	MAINT OF COLLECTION SYS P	899	.00	324	10,000	10,000	.00
	MAINT OF COLLECTION SYS PUMP Expenditure Total:	899	.00	324	10,000	10,000	.00
	Total MAINT OF COLLECTION SYS PUMP:	899	.00	324	10,000	10,000	.00
	GENERAL EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	GENERAL EXPENSES Expenditure Total:	332,586	542,863	565,297	350,000	400,000	14.3 %
	Total GENERAL EXPENSES:	332,586	542,863	565,297	350,000	400,000	14.3 %
CUSTOMER ACCOUNTS & COLLECTION							
620-840000-000	BILLING, COLLECTING & ACCO	10,708	6,149	6,203	6,500	6,600	1.5 %
	CUSTOMER ACCOUNTS & COLLECTION Expenditure Total:	10,708	6,149	6,203	6,500	6,600	1.5 %
	Total CUSTOMER ACCOUNTS & COLLECTION:	10,708	6,149	6,203	6,500	6,600	1.5 %
	CUSTOMER ACCOUNTS & COLLECTION Revenue Total:	.00	.00	.00	.00	.00	.00
	CUSTOMER ACCOUNTS & COLLECTION Expenditure Total:	10,708	6,149	6,203	6,500	6,600	1.5 %
	Total CUSTOMER ACCOUNTS & COLLECTION:	10,708	6,149	6,203	6,500	6,600	1.5 %
ADMIN & GENERAL EXPENSES							
620-850000-000	ADMINISTRATIVE & GEN SALAR	20,688	21,521	26,859	23,500	25,500	8.5 %
	ADMIN & GENERAL EXPENSES Expenditure Total:	20,688	21,521	26,859	23,500	25,500	8.5 %

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total ADMIN & GENERAL EXPENSES:	20,688	21,521	26,859	23,500	25,500	8.5 %
620-851000-000	OFFICE SUPPLIES AND EXPEN	4,760	8,697	10,264	7,000	8,000	14.3 %
	OFFICE SUPPLIES AND EXPENSES Expenditure Total:	4,760	8,697	10,264	7,000	8,000	14.3 %
	Total OFFICE SUPPLIES AND EXPENSES:	4,760	8,697	10,264	7,000	8,000	14.3 %
620-852000-000	OUTSIDE SERVICES EMPLOYE	14,214	32,497	13,048	19,000	19,000	.00
	OUTSIDE SERVICES EMPLOYED Expenditure Total:	14,214	32,497	13,048	19,000	19,000	.00
	Total OUTSIDE SERVICES EMPLOYED:	14,214	32,497	13,048	19,000	19,000	.00
620-853000-000	INSURANCE EXPENSE	16,844	17,643	9,988	15,000	15,250	1.7 %
	INSURANCE EXPENSE Expenditure Total:	16,844	17,643	9,988	15,000	15,250	1.7 %
	Total INSURANCE EXPENSE:	16,844	17,643	9,988	15,000	15,250	1.7 %
620-854001-000	HEALTH INSURANCE	25,842	19,218	26,855	26,000	28,200	8.5 %
	HEALTH INSURANCE Expenditure Total:	25,842	19,218	26,855	26,000	28,200	8.5 %
	Total HEALTH INSURANCE:	25,842	19,218	26,855	26,000	28,200	8.5 %
620-854002-000	RETIREMENT	3,884	4,116	4,662	4,900	5,000	2.0 %
620-854002-002	OPEB Expense	1,807	8,026	.00	.00	.00	.00
	RETIREMENT Expenditure Total:	5,691	12,142	4,662	4,900	5,000	2.0 %
	Total RETIREMENT:	5,691	12,142	4,662	4,900	5,000	2.0 %
620-854003-000	OTHER BENEFITS	1,344	1,057	1,125	2,300	2,300	.00
	OTHER BENEFITS Expenditure Total:	1,344	1,057	1,125	2,300	2,300	.00
	Total OTHER BENEFITS:	1,344	1,057	1,125	2,300	2,300	.00
620-854004-000	VACATION/SICK/HOLIDAY PAY	8,632	7,513	5,891	11,000	11,000	.00
	VACATION/SICK/HOLIDAY PAY Expenditure Total:	8,632	7,513	5,891	11,000	11,000	.00
	Total VACATION/SICK/HOLIDAY PAY:	8,632	7,513	5,891	11,000	11,000	.00
620-856000-000	MISCELLANEOUS GENERAL EX	16,265	14,463	5,578	8,000	8,000	.00
	MISCELLANEOUS GENERAL EXPENSES Expenditure Total:	16,265	14,463	5,578	8,000	8,000	.00

Account Number	Account Title	2022-22 Prior year 2 Actual	2023-23 Prior year Actual	2024-25 Current year Actual	2024-24 Current year Budget	2025-25 Future year Budget	% Inc/Dec in Bud
	Total MISCELLANEOUS GENERAL EXPENSES:	16,265	14,463	5,578	8,000	8,000	.00
	ADMIN & GENERAL EXPENSES Revenue Total:	.00	.00	.00	.00	.00	.00
	ADMIN & GENERAL EXPENSES Expenditure Total:	114,280	134,751	104,270	116,700	122,250	4.8 %
	Total ADMIN & GENERAL EXPENSES:	114,280	134,751	104,270	116,700	122,250	4.8 %
	SEWER FUND Revenue Total:	1,025,310	1,363,687	1,093,627	1,305,079	1,416,747	8.6 %
	SEWER FUND Expenditure Total:	1,181,658	1,518,121	1,087,332	1,287,042	1,460,085	13.4 %
	Net Total SEWER FUND:	156,348-	154,434-	6,295	18,037	43,338-	-340.3

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", "610000000"- "610959999000", "620000000"- "620860000000"

**Sanitary District No. 4, Town of Brookfield
Budget Summary - 2025**

	Water	Sewer
REVENUES		
Charges to customers	\$ 669,400	\$ 1,366,925
Private fire protection	\$ 48,000	\$ -
Public fire protection	\$ 270,387	\$ -
Other	\$ 18,250	\$ 11,400
Interest income	\$ 8,336	\$ 38,422
Special assessments	\$ 15,764	\$ -
Developer additions	\$ -	\$ -
Total Revenues	\$ 1,030,137	\$ 1,416,747
 EXPENSES		
Operation and maintenance	\$ 286,050	\$ 981,770
Administrative	\$ 238,720	\$ 128,850
Depreciation	\$ 447,391	\$ 303,066
Amortization	\$ -	\$ -
Taxes	\$ 14,500	\$ 5,400
Interest	\$ -	\$ -
Total Expenses	\$ 986,661	\$ 1,419,086
Net Income	\$ 43,476	\$ (2,339)
 CASHFLOW ADJUSTMENTS		
Depreciation	\$ 447,391	\$ 303,066
Amortization	\$ -	\$ -
Capital asset purchases	\$ -	\$ -
Principal & Interest on debt	\$ -	\$ 276,000
Principal on advance from sewer to water	\$ -	\$ -
Special assessment principal collections	\$ -	\$ -
Capital Expenditures	\$ 187,000	\$ 105,000
Cash Funded Capital	\$ 187,000	\$ 105,000
NET CHANGE IN CASH	\$ 303,867	\$ (80,273)

Fund Balance	Water	Sewer
Projected Fund Balance January 1, 2025 *	\$ 1,208,579.00	\$ 2,545,416.00
Projected Fund Balance December 31, 2025	\$ 948,356.00	\$ 2,465,143.00

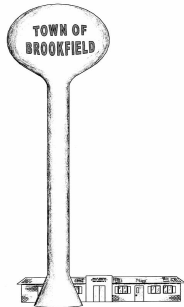
* Water fund balance includes \$564,090 for the Iron Filter 3&4 Rehab to be completed early 2025.

Sanitary District No. 4 – Town of Brookfield

CAPITAL EXPENDITURES – 2025

	<u>Water</u>	<u>Sewer</u>
Van Replacement		
Estimated Total Cost	\$ 24,500.00	\$ 24,500.00
Motor VFD & Starter Replacements		
Estimated Total Cost	\$ 42,500.00	
Well 2 Rehab		
Estimated Total Cost	\$ 85,000.00	
Well 6 Pump Repair		
Estimated Total Cost	\$ 25,000.00	

	<u>Water</u>	<u>Sewer</u>
<i>Water & Sewer Totals</i>	\$ 177,000.00	\$ 24,500.00



Town of Brookfield - Sanitary District #4

Capital Improvement Expenses	2025		2026		2027		2028		2029		2030		2031		2032	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
Iron Filter 3&4 Rehab.																
Station 1 Service Pump 2 VFD replacement.	\$ 10,000															
Filter Station 1&2 - Service Pump 1 and Backwash Supply pump Soft Start replacement.	\$ 15,000		\$ 42,500													
Station 3 - Service pump 2 soft start replace	\$ 7,500															
Station 3 - Service pump 3 VFD replacemen	\$ 10,000															
Vehicle Replacement - Pick up					\$ 20,000	\$ 20,000										
Vehicle Replacement - Van	\$ 24,500	\$ 24,500														
Iron Filter 1&2 Rehab.					\$275,000											
Well 5&6 Roof replacement							\$ 35,000									
Barker Rd parking Lot Repair/Replacement	\$ 10,000	\$ 5,000	\$ 20,000	\$ 10,000												
Residential Water Meter Replacements - 10 years to complete							\$ 50,000		\$ 51,500		\$ 53,045		\$ 54,636			
Reservoir Barker Rd. Pipe Repair/Recoat			\$ 40,000													
Well 5&6 CL2 Booster pump replacement							\$ 15,000									
Interceptor Repair/Relining - Phase 1,2, & 5																
Interceptor Repair/Relining - Phase 3				\$ 175,000												
Interceptor Repair/Relining - Phase 4						\$190,000										
Sewer Lift Station Update				\$ 250,000												
Interceptor Televising inspections								\$ 15,000								
Sewermain & Manhole Repairs (3% increase per Year)		\$175,000		\$ 180,250		\$185,658		\$191,227		\$ 196,964		\$ 202,873		\$ 208,959		
Well 1 Rehab													\$ 95,000			
Well 2 Rehab	\$ 85,000															
Well 3 Rehab			\$ 75,000													
Well 4 Rehab			\$ 90,000													
Well 5 Rehab					\$ 70,000											
Well 6 Rehab	\$ 25,000				\$ 55,000											
Total Water	\$187,000		\$267,500		\$420,000		\$100,000		\$ 51,500		\$ 53,045		\$149,636		\$ -	
Total Sewer		\$204,500		\$ 615,250		\$395,658		\$206,227		\$ 196,964		\$ 202,873		\$ 208,959		\$ -
Annual total	\$391,500		\$882,750		\$815,658		\$306,227		\$248,464		\$255,918		\$358,596		\$0	