



Office of the Town Clerk

Town of Brookfield | 645 N. Janacek Road, Brookfield, WI 53045

Office: 262-796-3788 | Clerk@TownofBrookfield.com

MEETING AGENDA

Tuesday, October 7, 2025 Immediately Following Joint CDA & Town Board Meeting	Town Board Utility District No. 1 Sanitary District No. 4	Eric Gnant Room TOB Municipal Building 645 N. Janacek Rd., Brookfield, WI
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1. Call to Order & Roll Call.
2. Meeting Notices.
3. Approval of Agenda.
4. Approval of Minutes:
 - a. September 16, 2025 meeting of the TB, UD1, SD4.
5. Citizen Comments: Three-minute limit.
6. Committee/Commission Reports/Recommendations: None.
7. Old Business:
 - a. Discussion and possible action regarding the Class "B" Beer and "Class B" Liquor application for Indulgence Chocolatiers.
8. New Business:
 - a. Discussion and possible action regarding the application by Raised Grain Brewery for approval of a Full-Service Retail Outlet at Eble Ice Arena for the Warhawk Day Beer Garden.
 - b. Discussion and possible action regarding the request for review of the Weyer Road Drainage Improvement Project.
 - c. Discussion and possible action regarding the Intergovernmental Agreement with Waukesha County for the Municipal Recycling Dividend Program.
 - d. Discussion and possible action regarding the 2026-2028 Catalis Assessment Services Contract.
 - e. Discussion and possible action regarding the Engagement Letter for audit services by Baker Tilly.
 - f. Discussion and possible action regarding the Engagement Letter for 30% audit services of the Tax Incremental Financing District TID No.1 by Baker Tilly.
 - g. Discussion and possible action regarding the 2026 Budget.
9. Departments Reports/Recommendations:
 - a. Fire Department:
 1. Discussion and possible action regarding Resolution 2025-03 to approve an updated ambulance fee schedule pursuant to Town Code § 5.18(4)
 2. Discussion and possible action regarding Resolution 2025-04 to establish an emergency medical services (EMS) enterprise fund and to designate revenue allocations.
 - b. Police Department
 1. Discussion and possible action regarding the replacement of the Police Department's HVAC.
10. Approval of Vouchers and Checks.
11. Communication and Announcements.
12. Adjourn.

Posted October 3, 2025
Emily Howells, Deputy 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.



Office of the Town Clerk

Town of Brookfield | 645 N. Janacek Road, Brookfield, WI 53045

Office: 262-796-3788 | Clerk@TownofBrookfield.com

MEETING MINUTES

Tuesday, September 16, 2025
7 p.m.

Town Board
Utility District No. 1
Sanitary District No. 4

Eric Gnant Room
TOB Municipal Building
645 N. Janacek Rd., Brookfield, WI

1. Call to Order & Roll Call.

Chairman Henderson called the meeting to order at 7:00 p.m.

Present: Chairman Keith Henderson; Supervisors Steve Kohlmann, John Charlier, John Schatzman and Ryan Stanelle.

A quorum was met (5-0).

Staff Present: Administrator/Interim-Clerk Tom Hagie, Town Attorney Michael Van Kleunen, Fire Chief John Schilling, Town Planner Rebekah Leto and Deputy Clerk Emily Howells.

2. Meeting Notices.

Hagie confirmed the meeting notices were posted as required by law.

3. Approval of Agenda.

Motion by Schatzman to move item 9a before item 6; seconded by Stanelle.

Motion prevailed by a voice vote (5-0).

Motion by Kohlmann to approve the agenda with changes; seconded by Charlier.

Motion prevailed by a voice vote (5-0).

4. Approval of Minutes:

a. September 2, 2025 meeting of the TB, UD1, SD4.

Motion by Stanelle to approve the minutes of September 2, 2025 as presented; seconded by Schatzman.

Motion prevailed by a voice vote (5-0).

5. Citizen Comments: Three-minute limit. None.

6. Committee/Commission Reports/Recommendations:

a. Plan Commission:

1. Discussion and possible action regarding the request by Eric Ohlfs, representing the Redmond Company on behalf of the Johnson Financial group, for conceptual approval of a one-story financial institution, located at 17740 W Bluemound Rd.

Motion by Charlier to grant conceptual approval of a one-story financial institution, located at 17740 W Bluemound Rd. extended through July 15, 2026 where the approval may then be reviewed and considered for further extension should Johnson Financial Group choose to move forward; seconded by Schatzman.

Motion prevailed by a voice vote (5-0).

2. Discussion and possible action regarding the request by Eric Nesseth, representing Stephen Perry Smith Architects on behalf of MLG, for preliminary and final approval for an addition to the existing real estate office, located at 19000 W Bluemound Rd.

Motion by Charlier to grant the preliminary and final approval for an addition to the existing real estate office, located at 19000 W Bluemound Rd. with an updated non-annexation agreement; seconded by Kohlmann.

Motion prevailed by a voice vote (5-0).

3. Discussion and possible action regarding the request by Chris White, representing RaSmith on behalf of Oscar's Frozen Custard, for approval of the 2-lot Certified Survey Map comprised of Tax Parcels BKFT 1128.959.001 and BKFT 1130.999.001.

Motion by Stanelle to approve the 2-lot Certified Survey Map comprised of Tax Parcels BKFT 1128.959.001 and BKFT 1130.999.001. with an updated Non-Annexation Agreement and Watermain Easement Agreement subject to Town Staff approval; seconded by Schatzman.

Motion prevailed by a voice vote (5-0).

4. Discussion and possible action regarding the request by Erik Madisen, representing Madisen Maher Architects on behalf of KHS, for preliminary and final approval for proposed building expansions, located at 880 Bahcall Court.

Motion by Charlier to grant preliminary and final approval for proposed building expansions, located at 880 Bahcall Court.; seconded by Kohlmann.

Motion prevailed by a voice vote (5-0).

7. Old Business: None.

8. New Business:

- a. Discussion and possible action regarding the Temporary Alcohol Beverage License application by the Elmbrook Foundation for Boos and Ghouls Night Out.

Motion by Kohlmann to approve the Temporary Alcohol Beverage License application by the Elmbrook Foundation for Boos and Ghouls Night Out; seconded by Charlier.

Motion prevailed by a voice vote (5-0).

- b. Discussion and possible action regarding the Change of Agent for Grimaldi's' Alcohol Beverage License.

Motion by Schatzman to approve the Change of Agent for Grimaldi's' Alcohol Beverage License; seconded by Stanelle.

Motion prevailed by a voice vote (5-0).

9. Departments Reports/Recommendations:

- a. Fire Department

1. Recognition of John Stappas for completion of the Fire Department's probationary period.

Chief Schilling presented the recognition of completion for John Stappas.

2. Swearing-In and Oath of Office of Fire Lieutenant Tyler Blaes.

Chief Schilling presented the promotion for Tyler Blaes who was sworn in by Hagie.

- b. Development Services

1. Property Maintenance Code Violations Update.

Leto presented the update on the Property Maintenance Code Violations.

- c. Town Administrator's Office

1. 2026 Draft Budget Review.

Hagie presented the 2026 Draft Budget.

10. Approval of Vouchers and Checks.

Motion by Kohlmann to approve vouchers and checks in the amount of \$417,254.99; seconded by Charlier.

Motion prevailed by a voice vote (5-0).

11. Communication and Announcements.

- a. Hagie presented a complaint he received about the updated Burn Ordinance.
- b. Howells summarized her conversation with Office White regarding Beverage Operators and Alcohol Establishments, the new state ban on vapor products, and ordinance violations by Extended Stay.
- c. Hagie reminded the Board of the ground breaking ceremony for Oscar's Frozen Custard.

12. Adjourn.

Motion by Charlier to adjourn at 8:38 p.m.; seconded by Kohlmann.

Motion prevailed by a voice vote (5-0).

Respectfully submitted by,

Emily Howells, Deputy Clerk

Form
AB-200

**Alcohol Beverage License
Application**

18000540

For Municipal Use Only	
Municipality	T. Brookfield
License Period	2526

License(s) Requested: (up to two boxes may be checked)

- ☐ Class "A" Beer \$ _____ ☒ Class "B" Beer \$ 100
- ☐ "Class A" Liquor \$ _____ ☒ "Class B" Liquor \$ 500
- ☐ "Class A" Liquor (cider only) \$ _____ ☐ Reserve "Class B" Liquor \$ _____
- ☐ "Class C" Liquor (wine only) \$ _____

Fees	
License Fees	\$ 600
Background Check Fee	\$
Publication Fee	\$ 15
Total Fees	\$ 615

Part A: Premises/Business Information			
1. Legal Business Name (individual name if sole proprietorship) Indulgence Chocolatiers, LLC			
2. Business Trade Name or DBA Indulgence Chocolatiers			
3. FEIN [REDACTED]		4. Wisconsin Seller's Permit Number [REDACTED]	
5. Entity Type (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit Organization			
6. State of Organization WI		7. Date of Organization 11/2007	
8. Wisconsin DFI Registration Number I023932			
9. Premises Address 320 High Street			
10. City Brookfield		11. State WI	12. Zip Code 53045
13. County Waukesha		14. Governing Municipality: <input type="checkbox"/> City <input checked="" type="checkbox"/> Town <input type="checkbox"/> Village of: Brookfield	
15. Aldermanic District			
16. Premises Phone 262-202-8731		17. Premises Email brookfield@IndulgenceChocolatiers.c	
18. Website IndulgenceChocolatiers.com			
19. Premises Description - Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. Indulgence Chocolatiers is part of the Corners of Brookfield. There is a chocolate and wine pairing menu. Alcohol is served at the bar and stored under the bar and in the back store room. We would like to add craft cocktail pairings to this menu.			
20. Mailing Address (if different from premises address) 211 S 2nd St			
21. City Milwaukee		22. State WI	23. Zip Code 53204
Part B: Questions			
1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, list the details of violation below. Attach additional sheets if necessary.			
Law/Ordinance Violated		Location	
Penalty Imposed		Trial Date	
Was sentence completed?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Law/Ordinance Violated		Location	
Penalty Imposed		Trial Date	
Was sentence completed?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol . . ☐ Yes ☒ No beverages.

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or distributor? . . ☐ Yes ☒ No
If yes, provide the name of the restricted investor and describe the nature of the interest.

4. Is the applicant business owned by another business entity? ☐ Yes ☒ No
If yes, provide the name(s) and FEIN(s) of the business entity owners below. Attach additional sheets as needed.

4a. Name of Business Entity

4b. Business Entity FEIN

5. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. ☒ Yes ☐ No

6. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? ☐ Yes ☒ No

7. Does the applicant business owe past due municipal property taxes, assessments, or other fees? ☐ Yes ☒ No

Part C: Individual Information

List the name, title, and phone number for each person or entity holding the following positions in the applicant business or businesses listed in Part B, Question 4: sole proprietor, all officers, directors, and agent of a corporation or nonprofit organization, all partners of a partnership, and all members, managers, and agent of a limited liability company. Attach additional sheets if necessary.

Include Form AB-100 for each person listed below. Corporations and LLCs must appoint an agent by including Form AB-101.


Last Name	First Name	Title	Phone
Waterman	Julie	Owner	

Part D: Attestation

One of the following must sign and attest to this application:

- sole proprietor • one general partner of a partnership • one corporate officer • one member of an LLC

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name Waterman		First Name Julie		M.I. A
Title Owner		Email jw@IndulgenceChocolatiers.com	Phone 	
Signature 			Date 5/13/25	

Part E: For Clerk Use Only

Date Application Was Filed With Clerk 5-15-25	License Number	Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk		Date Provisional License Issued (if applicable)	

Alcohol Beverage
Individual QuestionnaireDate
05/13/2025

All individuals involved in the alcohol beverage business must complete this form, including:

- sole proprietor
- all officers, directors, and agent of a corporation or nonprofit organization
- all partners of a partnership
- members and agent of a limited liability company

Your alcohol beverage application or renewal is not complete until all required Individual Questionnaires are submitted.

Part A: Business Information

1. Legal Business Name (individual name if sole proprietor)

Indulgence Chocolatiers, LLC

2. Business Trade Name or DBA

Indulgence Chocolatiers

3. Entity Type (check one)

☐ Sole Proprietor☐ Partnership☒ Limited Liability Company☐ Corporation☐ Nonprofit Organization**Part B: Individual Information**

1. Last Name

Waterman

2. First Name

Julie

3. M.I.

A

4. Relationship to Business (Title)

Owner

5. Email

jw@IndulgenceChocolatiers.com

6. Phone

7. Home Address

8. City

Brookfield

9. State

WI

10. Zip Code

53005

11. Date of Birth

12. Drivers License/State ID Number

13. Drivers License/State ID State of Issuance

WI

Part C: Address History1. Do you currently live in Wisconsin? ☒ Yes ☐ No

If yes, provide the month and year when you permanently moved to Wisconsin

(MM/YYYY)

06/2003

2. List in chronological order all of your addresses within the last 5 years. Attach additional sheets if necessary.

Previous Address 1

City

Brookfield

State

WI

Zip Code

53005

Previous Address 2

City

State

Zip Code

Previous Address 3

City

State

Zip Code

Previous Address 4

City

State

Zip Code

Previous Address 5

City

State

Zip Code

3. List all states and counties you have lived in as an adult. Attach additional sheets if necessary.

State

County

State

County

State

County

State

County

WI

Waukesha

State

County

State

County

State

County

State

County

Continued →

Part D: Criminal History

1. Have you ever been convicted of any offenses (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or of any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 1, please list details of each conviction below. Attach additional sheets as needed.

Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Law/Ordinance Violated	Location	Conviction Date
Penalty Imposed		Was sentence completed? <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Are charges for any offenses currently pending against you (excluding traffic offenses unless related to alcohol beverages) for violation of any federal, Wisconsin, or another state's laws or any county or municipal ordinances? ☐ Yes ☒ No

If yes to question 2, describe nature and status of pending charges using the space below. Attach additional sheets as needed.

Part E: Attestation

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I certify that I am not prohibited from participating in this business due to any involvement in another tier of the alcohol beverage industry as a restricted investor. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature 	Date 05/13/25
--	------------------

**Alcohol Beverage
Appointment of Agent**Date
05/13/2025**Agent Type** (check one)☒ Original (no fee) ☐ Successor (\$10 fee for municipal licensees only)**Part A: Business Information**

1. Legal Business Name (individual name if sole proprietor)

Indulgence Chocolatiers, LLC

2. Business Trade Name or DBA

Indulgence Chocolatiers

3. Entity Type (check one)

☒ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization

4. Alcohol Beverage Business Authorization (check one)

☒ Municipal Retail License ☐ State Permit

5. If successor agent, provide State Permit or Municipal Retail License Number

6. Describe the reason for appointing a successor agent, if successor is checked above.

Part B: Agent Information

1. Last Name

Waterman

2. First Name

Julie

3. M.I.

A

4. Email

jw@IndulgenceChocolatiers.com

5. Phone

[REDACTED]

6. Home Address

[REDACTED]

7. City

Brookfield

8. State

WI

9. Zip Code

53005

10. Date of Birth

[REDACTED]

11. Drivers License/State ID Number

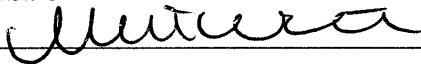
[REDACTED]

12. Drivers License/State ID State of Issuance

WI**Part C: Agent Questions**1. Have you satisfied the responsible beverage server training requirement? ☒ Yes ☐ No
Submit proof of completion.2. Have you completed Form AB-100, *Alcohol Beverage Individual Questionnaire* (licensee) or
Form AB-300, *Alcohol Beverage Personal Questionnaire* (permittee)? ☒ Yes ☐ No3. Have you been a Wisconsin resident for at least 90 continuous days? ☒ Yes ☐ No
See instructions for exceptions.*Continued →*


Part D: Business Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Undersigned**, authorize the above-named individual to act for the above-named corporation, nonprofit organization, or limited liability company with full authority and control of the premises and of all alcohol beverage activities on such premises. I certify that I am authorized by the above-named entity to authorize this individual to act on behalf of the entity. If I am appointing a successor agent, I rescind all previous agent appointments for this premises. Further, I understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name Waterman		First Name Julie		M.I. A
Title Owner	Email jw@IndulgenceChocolatiers.com		Phone [REDACTED]	
Signature 			Date 5/13/25	

Part E: Agent Attestation

READ CAREFULLY BEFORE SIGNING: I, the **Agent**, hereby accept this appointment as agent for the above-named corporation, nonprofit organization, or limited liability company and assume full responsibility for the conduct of all alcohol beverage activities on the premises for the above-named business. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name Waterman		First Name Julie		M.I. A
Signature 			Date 05/13/25	

Part A: Producer Information

1. Business Legal Name (individual name if sole proprietor)		
2. Business Name or DBA	3. Agent Name	
4. FEIN	5. Wisconsin Seller's Permit Number	
6. Wisconsin Producer Permit Number	7. Producer Type <input type="checkbox"/> Brewery <input type="checkbox"/> Winery <input type="checkbox"/> Liquor Manufacturer/Rectifier	
8. Contact Person's First Name	9. Last Name	10. M.I.
11. Contact Person's Phone	12. Contact Person's Email	

Part B: Production Quantity

Note: Check appropriate quantity for permit held (see instructions). If you hold more than one producer permit, check the total aggregate quantity produced for each type of permit. Enter the highest quantity produced in any of the last three calendar years.

Brewery	Manufacturer/Rectifier	Winery
<input type="checkbox"/> Less than 250 barrels <input type="checkbox"/> 250 - 2,499 barrels <input type="checkbox"/> 2,500 - 7,499 barrels <input type="checkbox"/> 7,500 or more barrels	<input type="checkbox"/> Less than 1,500 liters <input type="checkbox"/> 1,500 - 4,999 liters <input type="checkbox"/> 5,000 - 34,999 liters <input type="checkbox"/> 35,000 or more liters	<input type="checkbox"/> Less than 1,000 gallons <input type="checkbox"/> 1,000 - 4,999 gallons <input type="checkbox"/> 5,000 - 24,999 gallons <input type="checkbox"/> 25,000 or more gallons
Calendar year:	Calendar year:	Calendar year:
Quantity:	Quantity:	Quantity:

Complete only ONE of Part C, D or E.**Part C: Request for Full-Service Retail Sales at the Production Premises**

1. Start Date	2. Production Premises Address		
3. City	4. State	5. Zip Code	
6. County	7. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		

Part D: Request for Fixed Full-Service Retail Outlet

1. Are you transferring one fixed full-service retail outlet to a new location? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete boxes 2 through 9.			
2. Current Outlet Name			
3. Current Outlet Premises Address			
4. City	5. State	6. Zip Code	
7. County	8. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		9. Premises Phone Number

Continued →

Part D: Request for Fixed Full-Service Retail Outlet (Cont.)**New Fixed Retail Outlet Information (complete boxes 10 through 23)**

10. Start Date	11. New Outlet Name		
12. New Outlet Premises Address			
13. City		14. State	15. Zip Code
16. County	17. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____		18. Premises Phone Number
19. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.			
20. Will you operate a restaurant on the premises? <input type="checkbox"/> Yes <input type="checkbox"/> No			
21. What alcohol beverages will be offered for sale? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)			
22. What alcohol beverages does the permittee produce? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)			
23. How will customers be served? (check all that apply) . . . <input type="checkbox"/> Samples <input type="checkbox"/> On-premises consumption <input type="checkbox"/> Off-premises consumption			

Part E: Request for Unlimited Transfer Full-Service Retail Outlet

1. Name of Event (if applicable)		
2. Dates of Operation (attach a schedule, if necessary)		3. Hours of Operation
4. Premises Address		
5. City		6. State 7. Zip Code
8. County		9. Governing Municipality <input type="checkbox"/> City <input type="checkbox"/> Town <input type="checkbox"/> Village of: _____
10. Organizer of Event (if not the named applicant)		11. Email and/or Phone Number for Organizer of Event
12. Organizer Website		13. Event Website
14. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.		
15. On-Site Contact (Last Name, First Name)		16. On-Site Contact Phone 17. On-Site Contact Email
18. Will you operate a restaurant on the premises? <input type="checkbox"/> Yes <input type="checkbox"/> No		
19. What alcohol beverages will be offered for sale? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)		
20. What alcohol beverages does the permittee produce? (check all that apply) <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Intoxicating Liquor (other than wine)		
21. How will customers be served? (check all that apply) . . . <input type="checkbox"/> Samples <input type="checkbox"/> On-premises consumption <input type="checkbox"/> Off-premises consumption		

Part F: Attestation

Who must sign this application?

- sole proprietor
- general partner of a partnership
- corporate officer
- member of an LLC

READ CAREFULLY BEFORE SIGNING:

I understand and agree to the following:

- I will not operate this location outside of the dates and times approved by the municipality and Division of Alcohol Beverages.
- I will operate this location according to municipal ordinance and restrictions imposed as a condition of receiving this authorization.
- I will purchase alcohol beverages I do not produce from an authorized source, such as a Wisconsin-permitted wholesaler.
- I will operate this location according to Wisconsin law and administrative regulation including but not limited to: underage restrictions, closing hours, licensed operators, and record keeping requirements.

Further, under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the authorization. Further, I agree that the rights and responsibilities conferred by the authorization, if granted, will not be assigned to another individual or entity. I understand that lack of access to any portion of a premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this authorization. I understand that any authorization issued contrary to Wis. Stats. Chapter 125 shall be void under penalty of Wisconsin law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Signature



Date

Last Name

First Name

M.I.

Title

Email

Phone

Part G: For Municipal Use Only (Complete if Requesting Authorization in Part D or E)1. Will the municipality limit the scope of alcohol beverages offered for sale? ☐ Yes ☐ No2. Will the municipality impose any requirements or restrictions for the full-service retail outlet? ☐ Yes ☐ No

3. Describe municipal restrictions indicated in questions 1 or 2 above.

4. Last Name of Municipal Official

5. First Name

6. M.I.

7. Signature of Municipal Official

8. Date

9. Date Application was Filed with Clerk

10. Date Full-Service Retail Outlet Approved by Governing Body

Beverage Service Contract
Waukesha County Youth Hockey Association – Raised Grain Brewing Co.
2025 Waukesha County Youth Hockey Association Warhawk Day

This Contract is by and between Waukesha County Youth Hockey Association, P.O. Box 4194 Waukesha, WI 53187, herein referred to as WAUKESHA WARHAWKS; and Raised Grain Brewing Company, LLC, 1725 Dolphin Drive, Ste. B, Waukesha, WI 53186, a Wisconsin limited-liability company, referred to herein as Raised Grain. Together, WAUKESHA WARHAWKS and Raised Grain are referred to as the Parties.

Recitals

WAUKESHA WARHAWKS wishes to provide beverages, including alcoholic beverages, at Eble Park, located at 19400 W Bluemound Rd, Brookfield, WI 53045, for the WAUKESHA WARHAWKS Warhawk Day event on October 19th, 2025, herein referred to as Beer Garden. WAUKESHA WARHAWKS is willing to allow Raised Grain to do so, subject to certain terms and conditions.

Now, therefore, WAUKESHA WARHAWKS and Raised Grain agree, and contract as follows:

1. **Right to Serve Beverages.** Raised Grain shall have the exclusive right to serve fermented malt beverages at WAUKESHA WARHAWKS during the Beer Garden event scheduled on October 19th, 2025. Raised Grain may serve beer, hard seltzer, soda, and water.
2. **WAUKESHA WARHAWKS Obligations.** WAUKESHA WARHAWKS shall provide Raised Grain with access to electrical receptacles for any equipment reasonably required to perform its services under this Contract. WAUKESHA WARHAWKS has authorization from the Waukesha County Parks to use Eble Park for Beer Garden purposes.
3. **Raised Grain Obligations.** Raised Grain shall obtain and provide, at its sole expense, all items that are required for its provision of beverage service at WAUKESHA WARHAWKS programs which are not provided by WAUKESHA WARHAWKS under section 2, including but not limited to all required licenses, beer, hard seltzer, soda and water inventory; cups; coolers; tappers; and ice. Raised Grain shall provide adequate personnel to provide efficient service to patrons.

All service will be conducted in compliance with state liquor laws. Raised Grain will provide sufficient petty cash for cash purchases and shall accept credit card payment. Beverage service shall be provided by Raised Grain from 2:00pm to 6:00pm. Raised Grain shall clean up the bar service area at the conclusion of the event.

4. **Beverage Selection and Price.** Raised Grain shall determine the beverages it will serve and prices for them.
5. **Promotion Information.** Raised Grain shall provide all information that it wishes for inclusion in marketing and promotion materials, including product and pricing information, to WAUKESHA WARHAWKS at least two weeks prior to the program for which it applies.
6. **Compliance with Alcohol Beverage Laws.** Raised Grain shall be solely responsible for compliance with all alcohol-beverage statutes and regulations, including but not limited to age verification and not serving to intoxicated persons.

7. **Indemnification.** Each party (as indemnifying party) shall defend, indemnify and hold harmless the other party (as the indemnified party) and all its officers, agents and employees from and against any and all liability claims, demands, actions and judgments, together with any and all losses, costs, expenses, damages and fees, including attorney fees, incurred by an indemnified party for any third party claim to the extent arising out of (a) a material breach or non-fulfillment of any material representation, warranty or covenant in this Contract by the indemnifying party or its personnel or (b) any negligence or more culpable act or omission of the indemnifying party in connection with the performance of its obligations under this Contract.
8. **Insurance.** At all times during Raised Grain's provision of beverages during the Beer Garden event, and for a period of at least 90 days afterward, Raised Grain shall maintain, at its sole expense, a policy of commercial general-liability insurance, including an endorsement or separate policy providing liquor-liability coverage, naming WAUKESHA WARHAWKS and the City of Brookfield and Waukesha County Parks as an additional insured, with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate. Policies shall be occurrence, and not claims-made, policies and shall be primary, not excess, and non-contributory. All policies shall be from insurers licensed to issue such policies in Wisconsin. Raised Grain shall deliver a certificate of insurance to WAUKESHA WARHAWKS showing that all requirements of this section are met.
9. **Parties Are Independent Contractors.** Nothing in this Contract shall be construed to create any relationship between the Parties other than independent contractors. Unless specifically provided in this Contract, the Parties are not agents for one another, have no authority to bind the other to contracts, and have no vicarious liability for the other's acts or omissions.
10. **Term.** This Contract supersedes all previous contracts between the Parties. It shall commence upon its execution by all Parties and shall continue in force until October 19th, 2025.
11. **Cancellation Policy and Terms.** WAUKESHA WARHAWKS reserves the right to cancel this event, for any reason other than inclement weather, prior to October 19th, 2025. Cancellations must be made in writing and sent to nick@raisedgrainbrewing.com.

In the event of inclement weather, the Parties will jointly determine if the event is to be cancelled. In all cases, Raised Grain exclusively reserves the right to stop sales due to inclement weather in the interest of safety for staff and patrons.

12. **Integration.** This Contract embodies the entire agreement of the Parties with respect to the subject matter expressed herein. All other inconsistent agreements and understandings of the Parties with respect only to the subject matter expressed herein are superseded and are unenforceable.
13. **Survival and Parties Bound.** Unless specifically limited in this Contract, any term, condition, or provision of this Contract will survive the execution of this Contract or any stated time periods, to the extent necessary for their performance. This Contract is binding upon, and inures to the benefit of, the Parties' successors, assigns, heirs, executors, trustees, and personal representatives.

14. Governing Law and Jurisdiction. This Contract will be construed and enforced according to the laws of Wisconsin. The Parties agree that if a lawsuit is necessary with respect to this Contract, it will be filed in the state Circuit Court for Waukesha County, Wisconsin. The Parties consent to personal and subject-matter jurisdiction in Wisconsin and waive all jurisdictional defenses.

15. Force Majeure. Both parties understand that performance of this Contract may be delayed or rendered impossible by reason of emergency orders or decrees of governmental bodies in response to the Covid-19 virus (a "Force Majeure Event").

If the performance of any part of this Agreement is delayed or rendered impossible by a Force Majeure Event, and the parties are unable to fulfill their obligations under the Contract, either party will have the right, by giving written notice, to terminate this Contract.

WAUKESHA WARHAWKS

Name

Title

Signature

Date

Raised Grain Brewing Co, LLC

Name

Title

Signature

Date

Tom Hagie

To: hptq5250@wi.rr.com
Subject: RE: Thank You

From: hptq5250@wi.rr.com <hptq5250@wi.rr.com>
Sent: Wednesday, October 1, 2025 8:58 PM
To: Tom Hagie <administrator@townofbrookfield.com>
Subject: RE: Thank You

Mr Hagie,

The safety and noncompliance concerns include=

-Anyone traveling along Weyer Rd. (by vehicle, bike, walking, etc.) are now required to undoubtedly contend with many unnecessary and avoidable hazards that were not present before.

-Maintenance of the ditch is now an unnecessary and avoidable hazard for the residents.

-The majority of the ditch does not meet the required critical specs from the WI Administrative code, the Facilities Design Manual, the WI DOT design standards, etc.

-The design plans are inaccurate in that they did not match actual site conditions.

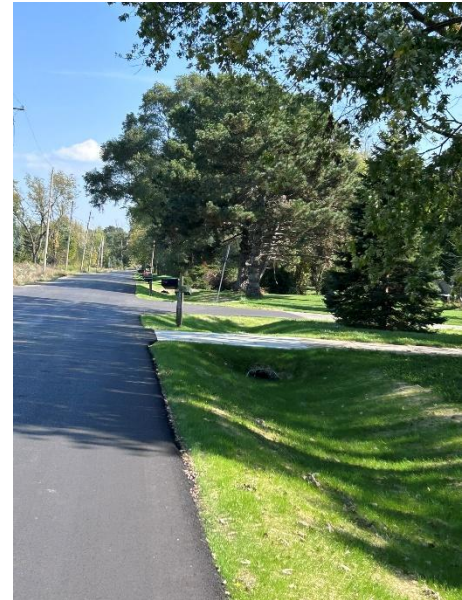
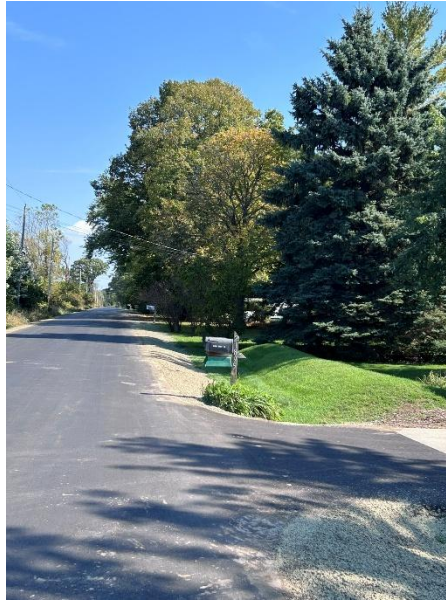
-As designed and installed, the cross sections of the ditch do not match.

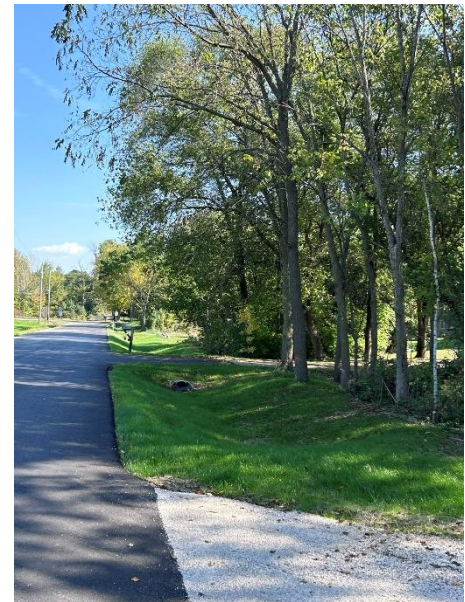
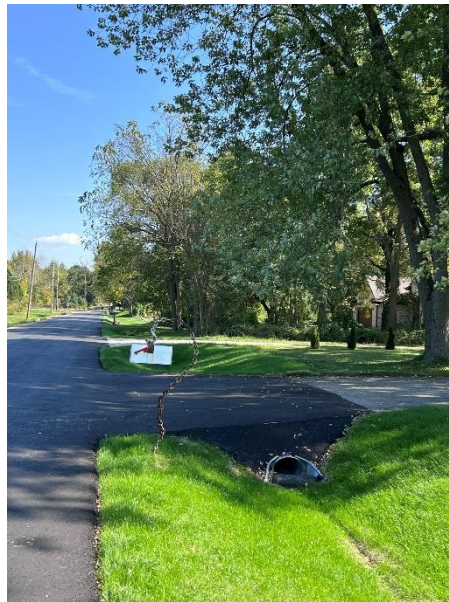
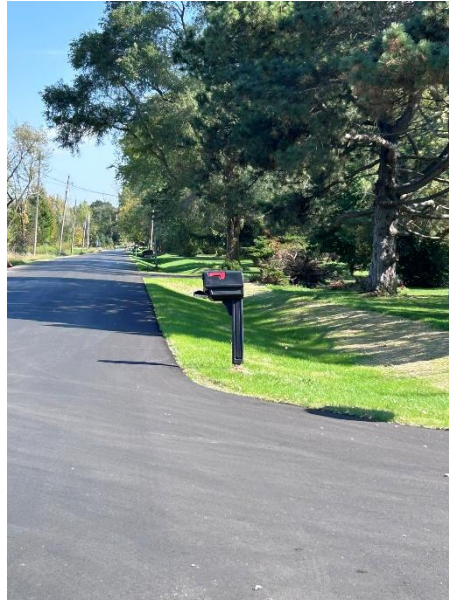
If time allows and I make it to the end before my heart stops beating, MAYBE, I'll complain about the sloppy job that was done in regards to installing too long of culverts not centered under the driveways, paving only one side of the culverts, not finish grading the road edge and leaving a 3" drop off with no support for the asphalt and then there's the water pooling at the end of my driveway that will prematurely deteriorate the asphalt and I'll probably be required to pay to redo someone else's sloppy work.

Those are just complaints I'm guessing the board could do without though.

Bill

Weyer Road Pulverize & Overlay and Ditch Project Post-Construction Photos Starting from Weyer and Townline Road and heading East







INTERGOVERNMENTAL AGREEMENT BETWEEN THE TOWN OF BROOKFIELD AND WAUKESHA COUNTY

Regarding the Municipal Recycling Dividend Program

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is between the Town of Brookfield (“Municipality”) and Waukesha County – Department of Parks and Land Use (“County”) a body corporate and politic. The Town of Brookfield a municipal corporation and County may be referred to individually or collectively in the Agreement as the “Party” or “Parties” respectively.

RECITALS

WHEREAS, since 1990, the County has served as a “Responsible Unit” (“RU”) for recycling under Chapter 287 Wisconsin Statutes for twenty-five (25) participating communities through a Resolution, including the Municipality;

WHEREAS, the public/private partnership at the County-owned Material Recovery Facility in Waukesha has allowed the County to provide participating communities over \$20 million in tax relief (“dividend payments”) and numerous services at no cost, such as recyclable processing, public education programs, household recyclable containers, special event containers and regional recyclable drop-off boxes;

WHEREAS, between 2007 and 2012, a series of independent and joint studies were completed by both the County and the City of Milwaukee (“City”) to determine the best future path for recyclable processing to adapt to the industry trend of single sort collection and processing systems;

WHEREAS, in 2014, after completing a competitive joint request for proposal (RFP) process, the County and City executed an intergovernmental agreement and concurrent contracts with a private company to design, build and operate a Joint City/County MRF in Milwaukee (“Joint MRF”), which began processing single sort recyclables for both communities in March 2015;

WHEREAS, in 2021, the County and participating communities convened a Recycling Dividend Workgroup to discuss financial support for municipal recycling costs; and

WHEREAS, in accordance with the final recommendations of the Recycling Dividend Workgroup, a formulaic approach will be utilized in determining when dividend payments may be made to participating communities as financial support for municipal recycling costs, and when tipping fees may be charged to participating communities in order to maintain an appropriate MRF Fund Working Capital balance.

WHEREAS, on May 31, 2023, the Joint MRF experienced a fire which left the building and equipment significantly damaged, rendering it unable to accept recyclables for processing; and

WHEREAS, on November 13, 2024, Request for Proposal (“RFP”) #2024034 Waukesha County Materials Recycling Processing and Marketing was released; and

WHEREAS, on April 22, 2025 the Waukesha County Board of Supervisors ordained Service Contract 2024034 for Processing of Recyclable Materials for Waukesha County with Waste Management of Wisconsin, Inc., which is on file in the Office of the County Clerk;

NOW THEREFORE, in consideration of these premises, the County, serving as the RU, and the Municipality, as a participating community, hereby agree as follows:

SECTION 1

SERVICES BY THE MUNICIPALITY

- a. Delivery of Recyclables to MRF. The Municipality shall, through its solid waste collection contract, require: 1) all recyclables to be hauled directly to a designated facility as directed by Waukesha County (the “MRF”). As of May 1, 2025, the designated recycling facility is the Waste Management of Wisconsin, Inc. materials recycling facility located at W132N10487 Grant Dr. Germantown, WI 53022 ; and 2) the Municipality’s solid waste collector (“SWC”) to coordinate with the County and the MRF operator the delivery of recyclables to the MRF at times that maximize efficiencies at the scale and tip floor and minimize traffic back-ups.
- b. Downtime. In the event that the designated recycling facility is unable to receive or process recyclable material to its full capacity as a result of a planned or unplanned downtime event, the designated facility operator is contractually obligated to Waukesha County to continue to operate, if feasible and commercially practical, to the extent of its reduced capacity and find an alternative solution wherein the remaining recyclable material is responsibly processed at a self-certified materials recovery facility and under the guidelines of the contract with Waukesha County at no additional cost to the County.
- c. Record Keeping and Reporting. The Municipality shall keep records and, through an Internet-based County reporting system, provide annual data required to complete DNR Recycling Grant application and annual reports in accordance with the Waukesha County Code of Ordinances. Additionally, the Municipality shall, through their solid waste collection contract, require their SWC to keep records, provide the necessary data and reports to the County, maintain compliance with applicable state or local codes, program rules, and to comply with the requirement for delivery of recyclables to the MRF. This includes, but is not limited to, providing up-to-date information on haul routes, collection days, and contamination.
- d. Collection Contracts. The Municipality shall provide the County a current copy of their solid waste collection contract including any future amendments or contracts.

- e. Solid Waste Collection Contract Compliance Requirements. The Municipality shall attach and incorporate the attached Exhibit B into the terms of their solid waste collection contract, which describes the Municipality's solid waste and recycling hauler requirements contained in this Agreement.
- f. Responsible Contact. Municipality will designate an individual to serve as the Responsible Contact to receive recycling updates from the County and participate in the Recycling Dividend Workgroup as further defined in this Agreement.

SECTION 2

SERVICES BY THE COUNTY

- a. Educational Program Services. The County will provide educational program services in accordance with the requirements of an "effective recycling program" under Chapter NR 544 Wisconsin Administrative Code.
- b. Effective Recycling Program. The County will provide compliance assurance as required of an "effective recycling program" under Chapter NR 544 Wisconsin Administrative Code.
- c. Recycling Updates. The County will provide recycling updates, including but not limited to current contamination rates and current material sale rates. These updates shall be provided to the Municipality's Responsible Contact every two months.
- d. Annual Planning and Implementation Meeting. The County will host an annual program planning and implementation meeting to provide a comprehensive program update to the Municipality.
- e. Components and Calculations. The County will annually provide a list of included components and a calculation for the additional recycling services and education partnership portions of the dividend.
- f. Recycling Dividend Workgroup. The Recycling Dividend Workgroup is composed of volunteer Responsible Contacts from participating communities. The County shall meet with the Recycling Dividend Workgroup as needed and will take into consideration any recommendations of the Recycling Dividend Workgroup on program elements.

SECTION 3

PAYMENTS AND FEES

- a. Dividend Payments. Commencing in 2022, County will calculate dividend payments to Municipality for inclusion in the following budget if as of December 31st of the preceding year in

which the dividend payment is to be calculated, (1) the MRF Fund's Working Capital is above the cap set by the County and as further defined in Exhibit A, Section 1 and (2) the recycling program's audited financial statements show a positive cash flow at the close of the Waukesha County fiscal year as verified in the County's Annual Comprehensive Financial Report.

- i. Working Capital is defined as the current assets minus the current liabilities, exclusive of the following: 1) Funds specifically reserved for equipment repairs or upgrades; 2) Grant funds received in excess of the state's basic recycling grant; and 3) The recycling consolidation grant to Responsible Units.
 - ii. Positive cash flow is defined as the positive net change in Working Capital from the previous year.
- b. Tipping Fees. Tipping fees may be charged to the Municipality if as of December 31st of the preceding year in which the tipping fee is calculated, the MRF Fund Working Capital is below the floor set by the County and as further defined in Exhibit A, Section 1. Municipality shall pay any tipping fees in accordance with the terms of this Agreement.
- c. Calculation of Dividend Payments and Tipping Fees. Any dividend payments or tipping fees shall be determined by County in accordance with Exhibit A, which is hereby incorporated into the terms of this Agreement.
- d. Timing of Payments and Fees. County will provide status updates regarding estimated dividend payments or tipping fees throughout the auditing and budgeting process. A final invoice if applicable will be issued by March 1 and final payments shall be made by April 1 in the year following the year in which the fee or payment was calculated. Illustration: Audited financials of 2021 are released May 1, 2022. These results are used to determine if there is a dividend payment or tipping fee and the total amount. Staff will calculate each participating community's dividend payment or tipping fee, communicate that to the Municipality, and incorporate it into the budget for the following year. By March 30, 2023 an invoice will be provided (if necessary) and payment will be made by April 1, 2023.

SECTION 4

MISCELLANEOUS

- a. Entire Agreement. This Intergovernmental Agreement between the Town of Brookfield and Waukesha County Regarding the Municipal Recycling Dividend Program constitutes the entire, final, complete, and fully integrated agreement between the parties with respect to the subject matter hereof and supersedes and replaces all prior agreements effective May 1, 2025.
- b. Authority and Responsibilities. Nothing in this Agreement forfeits any RU rights and responsibilities of the County, or any other Municipality or County's rights or responsibilities under state or local laws. The County remains responsible for implementing a recycling education program for residents of the Municipality and for complying with other requirements of an "effective recycling program" under Chapter NR 544 Wisconsin Administrative Code.

- c. Responsible Contacts. Upon execution of this Agreement, the County, and the Municipality each shall designate in writing a primary person as a Responsible Contact to be responsible for carrying out the activities described in this Agreement.
- d. Review and Amendments. All changes to the main body of this Agreement shall be mutually agreed upon between the Parties and shall be in writing and designated as written amendments to this Agreement. The County has the authority to change the MRF Fund Working Capital cap and floor balances identified in Exhibit A upon providing twelve months' advance written notice of any changes to the Municipality.
- e. Effective Date and Term. Upon execution by both parties, this Agreement shall become effective on May 1, 2025, and shall remain in effect until December 31, 2034, unless otherwise terminated in writing by either party upon a one (1) year written notice to the other party. Termination of this Agreement does not alter the County's status as the Responsible Unit or the Municipality's responsibilities as a participating community in the Responsible Unit.
- f. Severability. If any clause, provision or section of this Agreement be declared invalid by any Court of competent jurisdiction, the invalidity of such clause, provision, or section shall not affect any of the remaining provisions of this Agreement.
- g. Notices. Any and all notices regarding termination of this Agreement shall be in writing and deemed served upon depositing same with the United States postal Services as "Certified Mail, Return Receipt Requested",

Addressed to the Municipality at:

Town Clerk
Town of Brookfield
645 N. Janacek Road
Brookfield, WI 53045
262.796.3788

and to the County at:

Recycling and Solid Waste Supervisor
Abbie Liedtke
aliedtke@waukeshacounty.gov
Department of Parks and Land Use
515 W. Moreland Blvd., Room AC 260
Waukesha, WI 53188
262.896.8300

- h. Binding Agreement. This Agreement is binding upon the parties hereto and their respective successors and assigns.

WAUKESHA COUNTY:

By: _____ Date: _____

Dale R. Shaver, Director - Department of Parks and Land Use

MUNICIPALITY

By: _____ Date: _____

Name

Attest: _____

Name, Clerk

EXHIBIT A

Dividend Payment and Tipping Fee Formula

SECTION 1

MRF FUND WORKING CAPITAL

The County will set the MRF Fund Working Capital cap and floor balances to be utilized in determining when a dividend payment or tipping fee will be issued. The County has identified the following minimum balances, excluding grant issued funds and segregated funds for equipment repair and maintenance and efficiency improvement, to be utilized in determining when a dividend payment or tipping fee will be issued:

Cap \$3,500,000.00

Floor \$3,100,000.00

Effective May 1, 2025

The County has the authority to change the MRF Fund Working Capital cap and floor balances upon providing twelve months' advance written notice of any changes to the Municipality. Any changes to these balances will be based upon several factors including but not limited to market conditions, net commodity revenue, the analysis and recommendations of a third-party vendor and input from local subject matter experts.

SECTION 2

DIVIDEND CALCULATION

Dividend payments will be determined when (1) the MRF Fund Working Capital is above the cap identified in Section 1, and (2) the recycling program's audited financial statements of the preceding year show a positive cash flow as defined in Section 3(a) of the Agreement. The Dividend payment calculation will be determined by the County based on County's audited financial statements. This amount shall be divided between the participating communities in the Responsible Unit. The formula utilized by County to determine a Municipality's dividend payment will be based on the following considerations:

- 50% of the dividend will be based upon the proportion of the 5-year average of total eligible costs the Municipality paid for eligible recycling expenses.
- 35% of the dividend will be based upon the number of eligible households in a participating community as a proportion of the total number of eligible households in the program. Eligible households, as defined under Wisconsin Administrative Code NR Chapter 544.04(4), will be identified by the Municipality's January hauling invoice from the SWC or, if not available, according to the County's GIS system. A multiplier of 1, 1.2, 1.4, 1.6, 1.8, or 2 will also be incorporated based on the distance the Municipality is located from the Joint MRF with 1 being the nearest and 2 being the furthest in proximity to the Joint MRF.
- 7.5% of the dividend will be based upon additional recycling services Municipality provides for its residents or all County residents for a minimum of 12 months. In order to qualify, Municipality must provide evidence of said services that is satisfactory to the County. A list of qualifying services and the corresponding scores will be provided on an annual basis to the participating communities. The number of services provided and whether the services are provided to all County residents or the participating community's residents will earn the Municipality a score of 0, 0.5, 2, or 3. A numerical assignment of 3 represents the highest number of services provided.
- 7.5% of the dividend will be allocated based on education and outreach partnership opportunities in which a Municipality collaborates with the County. A list of qualifying opportunities and the corresponding scores will be provided on an annual basis to the participating communities. The number of services provided and whether the services are provided to all County residents or the municipalities' residents will earn Municipality a score of 0, 1, 2, or 3, with 3 being the highest number of qualifying opportunities.

Illustration: Municipality "Y" has a 5-year average of total eligible recycling costs of \$500,000 and the 5-year average of the total eligible recycling costs for all participating communities is \$7,000,000. Municipality "Y" has 4,760 eligible households and the total number of eligible

households for all participating communities is 200,000. Municipality “Y” is located 38 miles away from the Joint MRF, earning a multiplier of 2 for its eligible household points. Municipality “Y” also provided additional services for all County residents earning an additional recycling services score of ‘2’ and partnered on education and outreach with the County, earning an education and partnership score of ‘3’. The total number of additional service points for all participating communities is 14.5 and the total number for education and outreach partnership points is 20. In this illustration, the total dividend available to be divided is \$100,000. Accordingly, Municipality “Y” will receive the following: 1) 7.14% or \$3,570 for its 5-year average of total eligible recycling costs in proportion to the total eligible recycling costs for all participating communities; 2) 4.76% or \$1,666 for its eligible households in proportion to the total number of eligible households in all participating communities after factoring in the multiplier for proximity to the Joint MRF; 3) 13.79% or \$1,034 for additional recycling services; and 4) 15% or \$1,125 for education and outreach partnership opportunities. Therefore, Municipality “Y”’s total dividend payment, after taking into account all of the aforementioned considerations, would amount to \$7,395.

SECTION 3

TIPPING FEE CALCULATION

Tipping Fees may be charged to the Municipality and Municipality agrees to pay same when (1) the MRF Fund Working Capital is below the floor identified in Section 1. The tipping fee calculation will be determined by the County based on the County’s audited financial statements. This amount shall be divided between the participating communities in the Responsible Unit according to the following formula:

$$\text{Fee} = \text{EH} * [(\text{F}-\text{B})/\text{TH}]$$

Whereas:

- EH = Number of eligible households in a municipality, as defined under Wisconsin Administrative Code NR Chapter 544.04(4), which will be identified by the Municipality’s January hauling invoice from the SWC or, if not available, according to the County’s GIS system
- F=MRF Fund Working Capital floor
- B=Balance of the MRF Fund Working Capital as defined by Section 3(a) of the Agreement and Exhibit A, Sec. 1
- TH = Total eligible households from all participating communities in the County’s RU, as defined under Wisconsin Administrative Code NR Chapter 544.04(4), which will be identified by the municipalities’ January invoices from the SWCs or, if not available, according to the County’s GIS system.

EXHIBIT B

Collection Contract Compliance Items Related to Waukesha County's Municipal Recycling Dividend Program

The Contractor shall comply with the provisions below, which are required to maintain eligibility for payments from Waukesha County ("County") through an intergovernmental agreement (IGA) with [insert Municipality name] or Local Unit of Government ("LUG"). In case of conflict with other provisions of this Contract, this Exhibit shall prevail.

A. Recycling Container Provisions

1. Recycling Container Standards. All recycling containers shall be for single sort recycling and shall meet County standards for in-mold educational labeling, identifying recyclable and non-recyclable/hazardous materials. All containers shall have a 10-year warranty.
2. Distribution and Use of Recycling Containers. Contractor shall, by the dates specified in this Contract, distribute recycling containers to each household/unit served under this Contract. Contractor shall ensure these containers are only used for recycling. Contractor shall notify any non-complying household/unit at the time non-compliance is observed, and shall track and report a summary of non-compliance to the LUG monthly.
3. Distribution of Educational Materials. Contractor shall attach educational materials to the top of each recycling container upon delivery of the containers, as noted above. The educational materials will be provided to the Contractor by the County at no cost to the Contractor.
4. Contractor Report on Containers. Contractor shall provide the County an annual (calendar year) report by March 1 each year on the number and size(s) of recycling containers used within the LUG, including the number of households/units.

B. Direct Haul Provisions

1. Direct Haul. Contractor shall deliver all recyclable materials collected under this Contract to the designated facility identified as Waste Management of Wisconsin, Inc. MRF located at W132N10487 Grant Dr. Germantown, WI 53022
2. Delivery Protocol. Contractor shall coordinate delivery times with the County and the MRF operator (i.e., Waste Management of Wisconsin, Inc.) to maximize efficiencies at the truck scale and tip floor and minimize traffic back-ups. For all recyclable deliveries to the MRF, Contractor shall comply with the County Protocol, which is subject to periodic updates to meet the stated intent.
3. Record Keeping and Reports. Contractor shall keep records and provide all requested data and reports to the County as needed to administer the IGA and maintain compliance with applicable state or local codes, program rules, and the protocol for delivery of recyclables to the MRF. This includes, but is not limited to, providing up-to-date information on haul routes, collection days and times, and vehicles used to collect recyclables.
4. Alternate Processing. In the event the MRF is unable to accept recyclables the Contractor shall deliver recyclable materials to an alternate location for a designated time, as directed by the County.



Waukesha County
Department of Parks and Land Use

September 15, 2025

Re: 2026 Recycling Dividends and Tip Fees

To Whom It May Concern,

We extend our gratitude for your ongoing partnership in the Waukesha County Recycling Program. In 2021, Waukesha County engaged municipal partners to update Intergovernmental Agreements ("IGA"), which included procedures concerning dividends and potential tip fees for the recycling program. Consistent with these practices, we are communicating our decisions regarding the 2026 fiscal year in advance of forthcoming budget processes.

County staff have concluded their analysis of the 2024 Material Recovery Facility ("MRF") Fund Working Capital to evaluate options for dividends and potential tip fees for 2026 recycling partner community budgets. Despite the MRF Fund Working Capital falling below the designated floor balance of \$3.1 Million, as established in the IGA with our community partners, Waukesha County has elected not to issue tip fees for the 2026 fiscal year.

This decision is influenced by the promising potential of our newly signed 10-year recycling processing agreement with Waste Management of Wisconsin, effective May 1, 2025. This agreement provides favorable conditions and outlook, indicating that the issuance of tip fees over the next decade will likely be unnecessary. This strategic achievement sets our program apart from others across the United States, as most programs charge tip fees.

Waukesha County remains committed to delivering ongoing, timely updates and appreciates your cooperation in ensuring a successful recycling program. For any questions, please reach out to the Waukesha County Recycling and Solid Waste Supervisor, Abbie Liedtke at aliedtke@waukeshacounty.gov or (262) 896-8317.

Thank you,

Alan Barrows
Land Resources Manager

[illegible]



ASSESSMENT SERVICES ORDER FORM

CUSTOMER INFORMATION

Customer: Brookfield, WI (Town) Phone: (262) 796-3788
Primary Contact: Tom Hagie Address: 645 N Janacek Rd
administrator@townofbrookfield.com Brookfield, WI53045
System Administrator: Same as Above

Billing Contact: Same as Above ACH: ☐
Billing Email: PO Required: ☐ PO No.: [PO No.]
Billing Phone: (262) 796-3788 Tax Exempt: ☒

Catalis Representative: Jeff Leone, jeff.leone@catalisgov.com, (781) 476-2035

AGREEMENT TERM

Start Date: 1/1/2026
End Date: 12/31/2028

BILLING SUMMARY

- Each Year, this project will be invoiced in (12) equal payments of \$5,150.00 each on the first of the month.
- Invoices shall be due and payable within thirty (30) calendar days following invoice by Catalis.

PRICING

Pricing below is valid through 1/1/2026. Pricing is subject to change after this date.

Assessment Fees

	Fees
2026 Assessment Services	\$61,800.00
2027 Assessment Services	\$61,800.00
2028 Assessment Services & (2028 Market Update Revaluation)	\$61,800.00
Total Fees:	\$185,400.00

SCOPE OF WORK

ANNUAL MAINTENANCE OF ASSESSMENTS AND 2028 MARKET UPDATE REVALUATION 2026-2028. THIS AGREEMENT: by and between Catalis Tax & CAMA, Inc, hereinafter called the "Assessor", and the Town of Brookfield, Waukesha County, Wisconsin, hereinafter called the "Town". WITNESSETH: The Assessor and the Town for the compensation stated herein, agree as follows:



ARTICLE I

The Assessor, having familiarized himself with the local conditions affecting the cost of the work to be done, and the Standard Specifications for the Annual Maintenance & Revaluation of Real Property Records in the State of Wisconsin pursuant to Chapter 70, Wisconsin State Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner everything required to be completed to comply with State Statutes regarding the assessment of Real Property on behalf of the Town and in accordance with the General Agreements as stated in Article Three of this contract.

ARTICLE II

COMPENSATION: The Town shall pay the Assessor for the performance of the contract the following compensation of \$185,400 (One Hundred Eighty- Five Thousand - Four Hundred Dollars), such amount to be paid as follows: (\$145,700 Annual Assessment Services and \$37,900 Market Update Revaluation).

2026-2028

\$61,800.00 per year

\$5,150 per month

ARTICLE III

GENERAL AGREEMENTS:

- 1) The contract shall begin January 1, 2026, and end December 31, 2028.
- 2) All normal duties and functions of the Assessor as described and set forth in Volume I of the Wisconsin State Assessors Manual, including required meetings, will be performed in a timely manner, and in accordance with the Chapter 70 Laws of the State.
- 3) All services requested above and above the normal yearly assessment functions will be charged extra at a mutually agreed upon rate.
- 4) The Assessor will provide his own equipment, work- space, storage and security of records, while in his possession.
- 5) The Assessor will carry his own Liability and Records Insurance, to protect the Town from suits for injury, lost or destroyed records.



- 6) The Assessor is to be considered an Independent Contractor hired to fill an Appointed Statutory Position, and is not subject to withholding tax, insurance programs or benefits.
- 7) Implement use value to assure fair and equal treatment of lands used for agricultural purposes regardless of parcel size.
- 8) Both parties understand that the Owner is bound by the public records law, and as such, all of The terms of this agreement are subject to and conditioned on the provisions of Wis. Stats. §19.21, *et seq.* Consultant acknowledges that it is obligated to assist the Town in retaining and producing records that are subject to the Wisconsin Public Records Law, and that the failure to do so shall constitute a material breach of this agreement, and that the consultant must defend and hold the Owner harmless from liability under the law. Except as otherwise authorized, those records shall be maintained for a period of seven years after receipt of final payment under this agreement.

TERMS AND CONDITIONS

1. **Independent Contractor.** The Contractor acknowledges and agrees that they are an independent contractor and not an employee, partner, or agent of the Customer. The Contractor shall not be entitled to Customer benefits, including, but not limited to, health benefits, paid leave, or participation in the Customer's retirement or equity programs.
2. **Taxes.** The Contractor is responsible for the payment of their own federal, state, and local taxes, including income tax, self-employment tax, and any other applicable taxes. The Customer will not withhold taxes from the Contractor's compensation.
3. **Confidential Information.** The Contractor shall not disclose or use any confidential information of the Customer, including but not limited to proprietary business information, trade secrets, customer data, marketing strategies, and other non-public information obtained during the engagement, for any purpose other than fulfilling their obligations under this Agreement.
4. **Ownership & Intellectual Property.** Any work product, including intellectual property, created by the Contractor during the engagement shall be considered "work made for hire" and shall be the exclusive property of the Customer. The Contractor hereby assigns all rights to such work product to the Customer.
5. **Term and Termination**
 - 5.1. **Effective Date:** The effective date of this Agreement shall be the date upon which the Agreement is signed and executed by the Contractor and Customer.
 - 5.2. **Duration.** Agreement will continue until the end of the Agreement Term noted on the Order Form.
 - 5.3. **Termination:** Either party may terminate this Agreement with written notice if the other party breaches any material provision of this Agreement. Termination does not relieve either party from their obligations accrued prior to termination.
6. **Indemnification.** The Contractor shall indemnify, defend, and hold the Customer, its officers, directors, and employees harmless from any and all claims, liabilities, damages, costs, and expenses, including reasonable attorney's fees, arising out of the Contractor's work under this Agreement or any breach of the Agreement by the Contractor.
7. **Insurance.** The Contractor will maintain a Liability Insurance policy.
8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin.
9. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior or contemporaneous agreements, understandings, and representations.
10. **Miscellaneous**
 - 10.1. **Amendment.** This Agreement may only be amended in writing and signed by both parties.
 - 10.2. **Notices.** All notices, requests, demands, or other communications under this Agreement shall be in writing.
 - 10.3. **Assignment.** The Contractor may not assign or transfer this Agreement or any rights or obligations hereunder without the prior written consent of the Customer.



ACCEPTANCE

By signing below, signatories represent that they are validly authorized to enter into this Order Form and accept their terms and conditions. The Order Form is dated effective and shall be considered binding upon execution ("Effective Date") by and between both parties.

BROOKFIELD, WI (TOWN)

By: _____

Name: _____

Title: _____

Date: _____

By: _____

Name: _____

Title: _____

Date: _____

CATALIS TAX & CAMA, INC:

By: _____

Name: Steve Ashbacher

Title: Executive Vice President

Date: _____



Baker Tilly US, LLP
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Milwaukee, WI 53202
United States of America

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bakertilly.com

September 12, 2025

Mr. Tom Hagie
Town of Brookfield
645 Janacek Rd.
Brookfield, Wisconsin 53045

Dear Mr. Hagie:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Town of Brookfield (Client, you, your).

Service and Related Report

We will audit the basic financial statements of the Town of Brookfield as of and for the year ended December 31, 2025, and the related notes to the financial statements. Upon completion of our audit, we will provide the Town of Brookfield with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the Town of Brookfield, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

> Combining and Individual Fund Financial Statements

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Town of Brookfield's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Brookfield's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Management's Discussion and Analysis
- > Budget Comparison Schedules
- > OPEB - related schedules
- > Pension - related schedules

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Town of Brookfield and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Town of Brookfield's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, establishment, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Town of Brookfield from whom we determine it necessary to obtain audit evidence

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You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Town of Brookfield complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the Town of Brookfield; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards.

Mr. Tom Hagie
Town of Brookfield

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Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services provided.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.
- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue and the Public Service Commission Annual Report. See Addendums A and B attached, which are an integral part of this Engagement Letter.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by the Town of Brookfield must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes Confidential Information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Town of Brookfield's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Town of Brookfield hereby authorizes us to do so.

Timing and Fees

Our estimated professional fees for these services will be \$68,000. Related to these fees; please see the table below for the related allocations.

Services	Town	TIF #1	Sewer/Water	CDA	Totals
Financial Audit	\$ 34,500	\$ 7,000	\$ 15,000	\$ 11,500	\$ 68,000

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until the account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. the Town of Brookfield will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Town of Brookfield agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by the Town of Brookfield, which may require the reassignment of our personnel.
- The Town of Brookfield's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate the Town of Brookfield records.
- Significant delays in responding to inquiries made of the Town of Brookfield personnel, or significant changes in the Town of Brookfield accounting policies or practices, or in the Town of Brookfield's accounting personnel, their responsibilities, or their availability.
- Significant delays or errors in the draft financial statements and necessary schedules prepared by the Town of Brookfield's personnel.

- Implementation of new general ledger software or a new chart of accounts by the Town of Brookfield.
- Significant changes in the Town of Brookfield's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within the Town of Brookfield, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of the Town of Brookfield's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Circumstances beyond our control.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

To the extent applicable, Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share Confidential Information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your Confidential Information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your Confidential Information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Mr. Tom Hagie
Town of Brookfield

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Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

With respect to this Engagement Letter and any information supplied in connection with this Engagement Letter and designated by the disclosing party (the "Disclosing Party") as "Confidential Information" either by marking it as "confidential" prior to disclosure to the receiving party (the "Recipient") or, if such information is disclosed orally or by inspection, then by indicating to the Recipient that the information is confidential at the time of disclosure and confirming in writing to the Recipient, the confidential nature of the information within ten (10) business days of such disclosure, or is information which a reasonable person would deem to be confidential based on the nature of the information and the circumstances surrounding its disclosure, the Recipient agrees to: (i) protect the Confidential Information in the same manner in which it protects its Confidential Information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Engagement Letter; and (iii) reproduce Confidential Information only as required to perform its obligations under this Engagement Letter. This section shall not apply to information which is (a) publicly known, (b) already known to the Recipient, (c) disclosed to Recipient by a third party without restriction, (d) independently developed, or (e) disclosed pursuant to legal requirement or order, or as is required by regulations or professional standards governing the services performed. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information to its subcontractors and subsidiaries.

We may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Town of Brookfield, unless otherwise prohibited. In the event we are requested by the Town of Brookfield or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Town of Brookfield, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose Confidential Information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Town of Brookfield if disclosure of Confidential Information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the Town of Brookfield with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services, fees, this Engagement Letter or any services subsequently provided to Client by Baker Tilly should arise ("Dispute(s)") that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the Dispute, then the parties agree that the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the services in Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules") as amended and effective February 1, 2015, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrators upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrators shall be empowered to interpret the applicable statutes of limitations subject to the choice of law provision set forth herein.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF BAKER TILLY AND ITS PRESENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS ENGAGEMENT LETTER SHALL NOT EXCEED THE FEES PAID TO BAKER TILLY FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF BAKER TILLY RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY. ADDITIONALLY, IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY LOST PROFITS, LOST BUSINESS OPPORTUNITY, LOST DATA, CONSEQUENTIAL, SPECIAL, INCIDENTAL, EXEMPLARY OR PUNITIVE DAMAGES, DELAYS OR INTERRUPTIONS ARISING OUT OF OR RELATED TO THIS ENGAGEMENT LETTER EVEN IF THE OTHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Mr. Tom Hagie
Town of Brookfield

September 12, 2025
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Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Town of Brookfield will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Town of Brookfield violates this nonsolicitation clause, the Town of Brookfield agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Town of Brookfield by Baker Tilly ("Online Offering") constitute the entire agreement between the Town of Brookfield and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Town of Brookfield's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Town of Brookfield's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

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Town of Brookfield

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Paul J. Frantz, the professional on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Paul J. Frantz is available at 414 777 5506, or at paul.frantz@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The script is cursive and fluid, with the letters "B", "T", and "U" being particularly large and stylized.

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2025. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of Brookfield, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the Town of Brookfield is presently expected to read as follows:

Management is responsible for the Financial Report Form CT for the year ended December 31, 2025 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial report form CT included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Financial Report form CT included in the prescribed form.

The Financial Report Form CT included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Town of Brookfield's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form CT included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form CT, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the No. 4 - Water, an enterprise fund of the Town of Brookfield, as of December 31, 2025 and 2024, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2025. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the Town of Brookfield, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our report on the Public Service Commission Annual Report of the Town of Brookfield is presently expected to read as follows:

Management is responsible for the balance sheets of the No. 4 - Water, an enterprise fund of the Town of Brookfield, as of December 31, 2025 and 2024, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2025 included in the accompany prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the prescribed form.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The Town of Brookfield's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin, (ii) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



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bakertilly.com

July 10, 2025

Mr. Tom Hagie
Town of Brookfield
645 Janacek Rd.
Brookfield, Wisconsin 53045

Dear Mr. Hagie:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the Town of Brookfield (Client, you, your).

Service and Related Report

We will audit the Balance Sheet, the Historical Summary of Project Costs, Project Revenues and Net Costs to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Tax Incremental (TID) No. 1 of the Town of Brookfield as of December 31, 2024 and from the date the TID was created through December 31, 2024, and the related notes to the financial statements. This audit represents the 30% audit of TID No. 1. If, for any reasons caused by or relating to the affairs or management of the Town of Brookfield, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Detailed Schedule of Sources, Uses and Status of Funds
- > Detailed Schedule of Capital Expenditures

Our report does not include reporting on key audit matters.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms. © 2024 Baker Tilly Advisory Group, LP

Rev. June 2024

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Town of Brookfield and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

Our audit will be conducted in accordance with the standards referred to above. As part of obtaining reasonable assurance about whether the TID financial statements are free of material misstatement, we will perform tests of compliance with tax increment financing district laws, regulations and the project plan. However, it should be noted that our objective was not to provide an opinion on overall compliance with the provisions included in Wisconsin State Statutes Section 66.1105.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Town of Brookfield's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, establishment, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Town of Brookfield from whom we determine it necessary to obtain audit evidence

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Town of Brookfield complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Mr. Tom Hagie
Town of Brookfield

July 10, 2025
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Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the Town of Brookfield; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services provided.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.
- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Mr. Tom Hagie
Town of Brookfield

July 10, 2025
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On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

The Town of Brookfield may wish to include our report on these financial statements in an official statement or some other securities offering. You agree that the aforementioned audit report or reference to Baker Tilly will not be included in such offering without our prior written permission or consent. Upon notification, auditing standards will require our involvement with the official statement, and any procedures related to this involvement will be a separate agreement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Town of Brookfield's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Town of Brookfield hereby authorizes us to do so.

Timing and Fees

We estimate that our fees for these services will range from \$10,000 to \$16,000 for the audit.

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until the account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. The Town of Brookfield will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Town of Brookfield agrees to be responsible for all expenses of collection including related attorneys' fees.

Mr. Tom Hagie
Town of Brookfield

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Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by the Town of Brookfield, which may require the reassignment of our personnel.
- The Town of Brookfield's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate the Town of Brookfield records.
- Significant delays in responding to inquiries made of the Town of Brookfield personnel, or significant changes in the Town of Brookfield accounting policies or practices, or in the Town of Brookfield's accounting personnel, their responsibilities, or their availability.
- Significant delays or errors in the draft financial statements and necessary schedules prepared by the Town of Brookfield's personnel.
- Implementation of new general ledger software or a new chart of accounts by the Town of Brookfield.
- Significant changes in the Town of Brookfield's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within the Town of Brookfield, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of the Town of Brookfield's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Circumstances beyond our control.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Mr. Tom Hagie
Town of Brookfield

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To the extent applicable, Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

Mr. Tom Hagie
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To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

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We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Town of Brookfield, unless otherwise prohibited. In the event we are requested by the Town of Brookfield or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Town of Brookfield, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Town of Brookfield if disclosure of confidential information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the Town of Brookfield with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

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Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

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This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Town of Brookfield by Baker Tilly ("Online Offering") constitute the entire agreement between the Town of Brookfield and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Town of Brookfield's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Town of Brookfield's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Paul Frantz, the professional on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Paul Frantz is available at 414 777 5506, or at paul.frantz@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

Year 2025	Co-muni Code 67002	County WAUKESHA Municipality TOWN OF BROOKFIELD	Account No. 1809	Report Type
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Section A: Determination of 2025 Payable 2026 Allowable Levy Limit

1	2024 payable 2025 actual levy plus 2025 personal property aid (\$144,081.54)	\$4,628,491
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2024 levy for new general obligation debt authorized after July 1, 2005	\$0
4	2024 payable 2025 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$4,628,491
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$4,628,491
6	Net new construction (1.738 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$4,708,934
7	Greater of Line 5 or Line 6	\$4,708,934
8	2025 levy limit before adjustments less 2026 personal property aid (\$144,081.54)	\$4,564,852
9	Total adjustments (from Sec. D, Line U)	\$113,371
10	2025 Payable 2026 Allowable Levy (sum of Lines 8 and 9)	\$4,678,223
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	\$4,484,409
2	Previous year's actual levy	\$4,484,409
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$4,484,409 x 0.015	\$67,266
5	Allowable Increase (lesser of Lines 3 or 4)	\$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2024 unused percentage	0.000%
2	2023 unused percentage	0.000%
3	2022 unused percentage	0.000%
4	2021 unused percentage	0.000%
5	2020 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.000%
7	Previous year's actual levy due to valuation factor	\$4,628,491
8	Allowable Increase (Line 6 multiplied by Line 7)	\$0

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>)	\$0	
B	Decrease in 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005		\$0
C	Increase in 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005	\$0	
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$47,228	
E	Debt service levy for general obligation debt authorized after July 1, 2005	\$66,143	
F	Increase in 2025 payable 2026 levy approved by a referendum.	\$0	
G	Amount levied in 2025 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2025 payable 2026 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district	\$0	
J	Adjustment to 2025 payable 2026 levy for transfer of services during 2025 to other governmental units		\$0
K	Adjustment to 2025 payable 2026 for transfer of services during 2025 from other governmental units	\$0	
L	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 by a city or village (<i>towns only</i>)		\$0
M	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 from a town (<i>villages or cities only</i>)		
N	Lease payment for lease revenue bond issued before July 1, 2005	\$0	
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations	\$0	
Q	Adjustment to 2025 payable 2026 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
R	Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>)	\$0	
S	Increase in levy for each occupancy permit issued in 2024 for qualifying new single-family residential dwelling units	\$0	
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
U	Total Adjustments (<i>sum of Lines A-T</i>)		\$113,371

FY 2026 Capital Equipment and Improvement Summary - DRAFT 10.3.2025

Capital Equipment by Department

<u>Department</u>	<u>Item Description</u>	<u>Cost</u>	<u>Funded?</u>	<u>General Fund Allocation</u>
Police	New Squad - 1	\$ 55,000	y	
	Squad Equipment Replacement	\$ 12,000	y	
	Squad Modem Replacement	\$ 1,700	y	
	Squad Camera - Panasonic Arbitrator	\$ 7,000	y	
	Squad Ballistic Shields	\$ 10,000	n	
	Roof Replacement	\$ 65,000	n	
	A/C Compressor Replacement	\$ 45,000	y	
	Axon Tasers	\$ 10,500	y	
	I-Pro UDE Software Upgrade	\$ 7,200	y	
	Interview Room Recorder Server	\$ 2,800	y	
	Mobile Fingerprint Scanner	\$ 2,600	n	
	Lifepak CR2 Defibrillator	\$ 2,200	n	
	Town Server Replacement and Software Upgrade	\$ 35,000	y	
<i>PD subtotal</i>		<u>\$ 256,000</u>		\$ 132,000
Fire	Apparatus Bay Approach	\$ 55,000	n	FD Fund Balance
	Training Container	\$ 6,000	n	
	Lifepak CR2 Defibrillator (5)	\$ 7,500	y	
	Garage Door Opener Replacement (2)	\$ 7,000	y	
<i>FD subtotal</i>		<u>\$ 75,500</u>		\$ 15,000
DPW	UTV (Split with Parks)	\$ 17,000	n	
	Utility Truck Replacement	\$ 70,000	y	
<i>DPW subtotal</i>		<u>\$ 17,000</u>		\$ 70,000
Park & Rec	Storage Containter	\$ 2,500	y	
	Toro Wide Area Replacement Installment	\$ 25,000	n	
	UTV (Split with DPW)	\$ 17,000	n	
<i>P&R subtotal</i>		<u>\$ 44,500</u>		\$ 2,500
Administration	Emergency Govmt	\$ 14,000	y	
	Building & Grounds	\$ 5,000	y	
<i>Admin. subtotal</i>		<u>\$ 19,000</u>		\$ 19,000
Building & Grounds	Campus Signage	\$ 65,000	n	
	Town Website Update	\$ 25,000	n	
<i>B&G subtotal</i>		<u>\$ 65,000</u>		\$ -
Capital Improvement	Davidson Road	\$ 2,140,000	y	Partial. Funded
<i>CI subtotal</i>		<u>\$ 2,140,000</u>		\$ 300,000
Debt Service	2025 Ambulance Loan (closes 2030)	\$ 66,143		
	<i>Debt subtotal</i>	<u>\$ 66,143</u>		\$ 66,143
Total Capital Equipment & Capital Improvement		\$ 2,683,143		\$ 604,643

Town of Brookfield
Comparison of Tax Levy & Mill Rate

Budget Year	2023			2024			2025			2026		
	2022 Tax Roll paid in 2023			2023 Tax Roll paid in 2024			2024 Tax Roll paid in 2025			2025 Tax Roll paid in 2026		
	Tax Levy	Tax %	Mill Rate	Tax Levy	Tax %	Mill Rate	Tax Levy	Tax %	Mill Rate	Tax Levy	Tax %	Mill Rate
General	4,082,571	91.67%	3.182981	3,921,665	87.86%	3.100703	3,982,809	88.81%	3.188978	4,073,580	87.08%	2.899020
Police CE	52,700	1.18%	0.041088	97,000	2.17%	0.076694	138,000	3.08%	0.110495	132,000	2.82%	0.093940
Emg Govt CE	9,000	0.20%	0.007017	9,000	0.20%	0.007116	9,000	0.20%	0.007206	14,000	0.30%	0.009963
Fire CE	16,000	0.36%	0.012474	106,000	2.37%	0.083810	52,000	1.16%	0.041636	15,000	0.32%	0.010675
DPW CE	90,000	2.02%	0.070169	118,000	2.64%	0.093298	5,000	0.11%	0.004003	70,000	1.50%	0.049816
Park&RecCE	21,500	0.48%	0.016762	7,000	0.16%	0.005535	81,600	1.82%	0.065336	2,500	0.05%	0.001779
B&G CE	5,000	0.11%	0.003898	5,000	0.11%	0.003953	5,000	0.11%	0.004003	5,000	0.11%	0.003558
Rd Const CI	176,651	3.97%	0.137726	199,892	4.48%	0.158047	211,000	4.71%	0.168945	300,000	6.41%	0.213499
Debt	0	0.00%	0.000000	0	0.00%	0.000000	0	0.00%	0.000000	66,143	1.41%	0.047071
	4,453,422	1	3.4721152	4,463,557	1	3.5291554	4,484,409	1	3.5906017	4,678,223	1	3.3293219
Levy Change (\$)	\$ 32,630			\$ 10,135			\$ 20,852			\$ 193,814	BALANCES	
Levy Change (%)	0.74%			0.23%			0.47%	\$ 172,962.00		4.32%	\$ -	
Equalized Value (w/ TID Value Increment)	1,579,707,100	9.54%		1,618,867,500	2.48%		1,650,058,900	1.93%		1,808,275,900	9.59%	
TID Value Increment	254,861,600	0.74%		274,397,900	7.67%		301,211,600	9.77%		300,337,300	-0.29%	
Equalized Value (less TID Value Increment)	1,324,845,500			1,344,469,600			1,348,847,300			1,507,938,600		
Interim Rate	0.003361465			0.003319939			0.003324623			0.003102396		
Levy Amount (w/TID Value)	5,310,130			5,374,541			5,485,824			5,609,988		
Tax Increment	856,708			910,984			1,001,415			931,765		
Assessed Value (Equated)	1,529,364,597	12.40%		1,522,897,217	-0.42%		1,527,828,600	0.32%		1,685,024,200	10.29%	
TOB Mill Rate	3.4721152 /\$1,000			3.5291554 /\$1,000			3.5906017 /\$1,000			3.3293219 /\$1,000		
TOB Mill Rate (less TID)	3.361465			3.319939			3.324623			3.102396		
% Mille Rate Change	-11.88%			1.64%			1.74%			-7.28%		
TOB Mill Rate	3.472115%			3.529155%			3.590602%			3.329322%		

Estimated 2025 Tax Comparison - 10.3.2025

Mill Rate		\$	3.47		\$	3.53	\$	3.26		\$	3.29		\$	3.33	
% Change in Mill Rate						1.64%		-7.76%			-6.86%			-5.66%	
						2% Levy Increase		3% Levy Increase		MAX ALLOWABLE 4.32% Levy Increase					
						2025	Compared to	2025	Compared to	2025	Compared to				
ADDRESS	2023 AV	2023 TAXES	2024 AV	2024 TAXES	EST. TAXES	2024		EST. TAXES	2024	EST. TAXES	2024				
Keith Henderson 520 S Allen Road	323,400	1,141.33	323,400	1,141.33	1,302.09	160.76		1,314.85	173.52	1,331.70	190.37				
John Charlier	388,800	1,372.14	388,800	1,372.14	1,598.64	226.50		1,614.31	242.18	1,635.00	262.86				
Ryan Stanelle 775 E Briar Ridge Dr	362,300	1,278.61	362,300	1,278.61	1,476.57	197.95		1,491.04	212.43	1,510.15	231.54				
John R. Schatzman Sr 22129 Ridge Road	291,300	1,028.04	291,300	1,028.04	1,147.79	119.75		1,159.04	131.00	1,173.90	145.85				
Steve Kohlmann 960 Timber Pass	411,300	1,451.54	411,300	1,451.54	1,695.97	244.43		1,712.60	261.05	1,734.54	283.00				
Ave. Single Family Residential	351,618	1,240.91	354,859	1,252.35	1,406.21	153.85		1,419.99	167.64	1,438.19	185.84				
Hampton Inn	6,796,300	23,985.20	6,797,500	23,989.43	23,976.64	-12.79		24,211.71	222.27	24,521.99	532.56				
Olive Garden Restaurant	1,978,000	6,980.67	1,978,400	6,982.08	6,582.38	-399.70		6,646.91	-335.17	6,732.10	-249.99				
The Melting Pot	1,513,100	5,339.97	1,938,700	6,841.97	6,499.04	-342.93		6,562.76	-279.21	6,646.87	-195.11				

DRAFT Budget Fund Balance Check (10/3/2025)

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

CY General Fund Total Budget	\$ 7,272,288.00	
Min. 15% Avail. Fund Balance Amount	\$ 1,090,843.20	
PY Audit Unassigned YE Fund Balance (From Auditors Annual Meeting Summary)	\$ 1,597,370.00	21.97% Ok
CY Estimated YE Revenue	\$ 7,689,182.77	
CY Estimated YE Expenses	\$ 7,564,873.05	\$ 124,309.72
CY Estimated Use of Fund Balance	\$ -	
CY <u>Estimated</u> Unassigned YE Fund Balance	\$ 1,721,679.72	23.67% Ok
FY DRAFT General Fund Total Budget	\$ 7,711,351.44	
Min. 15% Avail. Fund Balance Amount	\$ 1,156,702.72	
FY <u>Estimated</u> Starting Fund Balance	\$ 1,721,679.72	22.33% Ok
FY DRAFT Planned Use of Fund Balance	\$ 365,000.00	
FY Planned Unassigned YE Fund Balance (compare budget hearing worksheet)	\$ 1,356,679.72	17.59% Ok

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
Period Date	12/31/2025
FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025			2026	%
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	Change
TAXES								
100-411100	GENERAL PROPERTY TAXES	4,082,571.00	3,921,665.00	3,982,809.00	3,982,809.00	3,982,809.00	4,073,580.00	
100-413100	ROOM TAX	652,720.84	707,702.13	850,000.00	654,980.46	850,000.00	950,000.00	
100-419980	PROPERTY TAX CHARGEBACK REV	-	-	-	-	-	-	
100-419990	TIF TAX ALLOCATION TO TOWN	-	-	-	-	-	-	
100-419999	Other Tax Revenue	4,336.63	2,236.66	10,000.00	-	-	5,000.00	
	Total TAXES:	4,739,628.47	4,631,603.79	4,842,809.00	4,637,789.46	4,832,809.00	5,028,580.00	3.84%
INTERGOVERNMENTAL REVENUES								
100-432100	FEDERAL COPS GRANT	-	-	-	-	-	-	
100-434100	STATE SHARED TAXES	81,492.62	254,219.06	260,060.00	39,009.01	260,060.00	260,060.00	
100-434200	STATE FIRE DUES & CONTRACTS	62,515.41	63,905.03	55,000.00	69,104.25	69,104.25	55,000.00	
100-435200	STATE AID - POLICE TRAINING	-	-	2,000.00	-	2,000.00	2,000.00	
100-435300	STATE AID - LOCAL ROAD GRANT	-	-	-	-	-	-	
100-435310	STATE AID - GENERAL HIGHWAY AI	344,070.28	361,820.84	374,741.51	187,207.40	374,741.51	369,180.00	
100-435400	STATE AID - RECYCLING GRANT	5,754.00	4,405.00	4,405.00	-	4,405.00	4,405.00	
100-435500	STATE DNR GRANT-STORM WATER UT	-	-	-	-	-	-	
100-436100	STATE AID - MUNICIPAL SERVICES	4,344.78	4,600.31	2,700.00	9,456.80	9,456.80	4,500.00	
100-436600	STATE AID - EXEMPT COMPUTERS	48,897.99	48,897.99	48,898.00	48,897.99	48,898.00	48,898.00	
100-436700	STATE AID - EMERGENCY GRANT	-	-	-	-	-	-	
100-436710	STATE AID - PERSONAL PROPERTY	46,003.75	46,003.75	301,744.10	301,744.44	301,744.44	301,744.44	
100-436790	Road 2 Recovery Monies	16,800.00	-	-	-	-	-	
100-436800	OTHER AID / GRANTS	21,244.14	20,152.73	20,000.00	19,502.73	20,000.00	20,000.00	
	Total INTERGOVERNMENTAL REVENUES:	631,122.97	804,004.71	1,069,548.61	674,922.62	1,090,410.00	1,065,787.44	-0.35%
LICENSES & PERMITS								
100-441100	LIQUOR & MALT BEVERAGE LICENSE	18,660.00	13,720.00	25,000.00	20,110.00	25,000.00	25,000.00	
100-441110	OPERATOR'S/BARTENDER LICENSE	12,989.00	45,360.00	12,000.00	11,260.00	12,000.00	12,000.00	
100-441200	CIGARETTE LICENSE	512.50	400.00	450.00	600.00	600.00	450.00	
100-441220	SODA LICENSE	-	-	-	-	-	-	
100-441240	AMUSEMENT DEVICES	4,520.00	4,480.00	4,280.00	4,080.00	4,280.00	4,280.00	
100-441260	PAWN BROKER/SECOND HAND DEALER	2,000.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	
100-441290	OTHER BUSINESS LICENSE	1,700.00	1,600.00	500.00	2,550.00	2,550.00	500.00	
100-442000	PICNIC LICENSE	335.00	40.00	250.00	-	250.00	250.00	
100-442100	DOG LICENSE	1,057.77	(93.25)	1,000.00	2,705.48	2,705.48	1,500.00	
100-443000	BUILDING PERMITS	462,349.08	178,725.95	100,000.00	170,164.29	175,000.00	150,000.00	
100-443100	ELECTRICAL PERMITS	22,373.04	68,263.42	35,000.00	35,871.66	40,000.00	35,000.00	
100-443200	PLUMBING PERMITS	62,035.48	24,847.20	25,000.00	22,165.20	25,000.00	25,000.00	
100-443250	SPRINKLER TEST/FIRE PROTECTION	9,325.00	6,793.75	7,000.00	9,538.75	9,538.75	7,000.00	
100-443300	SIGN - BILLBOARD	-	-	-	-	-	-	
100-449020	CABLE FRANCHISE FEES	40,652.26	35,579.75	40,000.00	27,820.26	40,000.00	40,000.00	
100-449990	OTHER PERMITS	236.00	625.00	150.00	570.00	570.00	150.00	
	Total LICENSES & PERMITS:	638,745.13	381,841.82	252,630.00	309,435.64	339,494.23	303,130.00	19.99%
FINES, FOREFEITURES, & PENALTIES								
100-451100	COURT PENALTIES AND COSTS	134,073.49	135,451.30	150,000.00	137,140.73	150,000.00	150,000.00	
100-451120	COURT INTEREST FEES	-	-	-	-	-	-	
100-451150	POLICE REPORTS	1,556.44	2,303.73	1,500.00	947.20	1,500.00	1,500.00	
100-451300	PARKING VIOLATIONS	-	-	2,000.00	-	-	2,000.00	
100-451900	OTHER LAW-ORDINANCE VIOLATIONS	-	-	-	-	-	-	
	Total FINES, FOREFEITURES, & PENALTIES:	135,629.93	137,755.03	153,500.00	138,087.93	151,500.00	153,500.00	0.00%
PUBLIC CHARGES FOR SERVICES								
100-461120	MAPS, PLATS AND ZONING BOOKS	-	-	-	-	-	-	
100-461150	RECORDING FEES	-	-	-	-	-	-	
100-461180	LICENSE AND PUBLICATION FEES	625.00	450.00	450.00	1,027.00	1,027.00	450.00	
100-461220	ASSESSMENT LETTERS	5,700.00	6,100.00	4,500.00	3,850.00	4,500.00	4,500.00	
100-461240	UTILITY LETTERS	-	-	-	-	-	-	
100-461300	APPEALS BOARD HEARING FEES	-	-	-	300.00	300.00	-	
100-462100	INVESTIGATION FEES	-	-	-	-	-	-	
100-462150	COPIES	-	-	-	-	-	-	
100-462200	FD INSPECTION ASSESSMENTS	44,250.00	44,699.00	45,000.00	27,279.00	45,000.00	45,000.00	
100-462250	FD CHARGE FOR CLEAN UP ON HWY	6,287.00	5,096.90	5,000.00	9,306.04	9,306.04	5,000.00	
100-462300	FD AMBULANCE RUN CHARGES	240,583.05	305,767.39	200,000.00	190,837.28	225,000.00	225,000.00	
100-462340	FD AMBULANCE MILES & SUPPLIES	77,359.78	73,553.72	70,000.00	63,257.73	70,000.00	70,000.00	

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
Period Date	12/31/2025
FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025			2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	
100-463180	SNOW REMOVAL CHARGES	-	-	-	-	-	-	
100-464210	RECYCLING BIN PURCHASES	-	-	-	-	-	-	
100-464220	YARD WASTE STICKERS	-	-	-	-	-	-	
100-464400	WEED AND NUISANCE CONTROL	-	-	-	-	-	-	
100-467220	WPRA TICKET PROGRAM	1,003.50	2,310.00	1,200.00	2,398.65	2,398.65	1,200.00	
100-467240	RECREATION PROGRAM COSTS	6,330.00	6,944.00	5,200.00	5,974.00	5,974.00	6,000.00	
100-467260	RECREATION PROGRAM SPONSORSHIP	13,681.05	9,605.00	8,500.00	8,227.00	8,500.00	9,000.00	
100-467280	PARK USAGE FEES	3,675.00	4,970.00	4,000.00	5,743.00	5,743.00	4,000.00	
100-468500	PLANNING COMMISSION HEARING FE	2,300.00	4,900.00	4,000.00	7,100.00	7,100.00	4,000.00	
	Total PUBLIC CHARGES FOR SERVICES:	401,794.38	464,396.01	347,850.00	325,299.70	384,848.69	374,150.00	7.56%
MISCELLANEOUS REVENUE								
100-473300	PUBLIC TRANSPORTATION	-	-	-	-	-	-	
100-481100	INTEREST ON INVESTMENTS	295,805.80	424,091.60	100,000.00	289,922.10	275,000.00	200,000.00	
100-481120	INTEREST FROM OTHER FUNDS	-	-	-	-	-	-	
100-481150	NSF CHECK PENALTY	-	2,758.94	500.00	149.11	500.00	500.00	
100-482120	ENGINEERING & LEGAL BILLINGS	66,885.12	32,755.80	60,000.00	16,220.36	60,000.00	60,000.00	
100-483100	SALE OF TOWN EQUIPMENT	28,456.00	33,567.49	20,000.00	17,204.50	20,000.00	20,000.00	
100-483150	SALES OF TOWN MATERIALS	309.19	560.71	250.00	509.26	509.26	250.00	
100-483160	SALE OF TOWN LAND	-	-	-	-	-	-	
100-483180	SALE OF TOWN BUILDINGS	-	-	-	-	-	-	
100-483260	CULVERTS	-	-	-	-	-	-	
100-484000	INS RECOVERIES - W/C or Liab	-	55,170.00	10,000.00	16,421.71	16,421.71	10,000.00	
100-484500	RESTITUTION	-	-	-	-	-	-	
100-485000	OMITTED / ANNEXED TAXES	-	-	-	-	-	-	
100-485110	DONATIONS FROM INDIV/ORGANIZAT	-	-	-	-	-	-	
100-486000	PAYMENT IN LIEU OF TAXES	36,328.42	36,960.93	41,000.00	-	41,000.00	41,000.00	
100-489990	MISCELLANEOUS REVENUES	-	(116,148.33)	203,000.00	238,271.79	203,000.00	25,000.00	
	Total MISCELLANEOUS REVENUE:	427,784.53	469,717.14	434,750.00	578,698.83	616,430.97	356,750.00	-17.94%
OTHER FINANCING SOURCES								
100-491100	PROCEEDS-LONG TERM BONDS	-	-	-	275,000.00	-	-	
100-491200	PROCEEDS-LONG TERM NOTES	-	-	-	-	-	-	
100-491400	PROCEEDS-STATE TRUST FUND	-	-	-	-	-	-	
100-492200	TRANSFER FROM SPECIAL ASSESSME	-	-	-	-	-	-	
100-492230	Transfer from TIF	65,971.00	63,923.00	54,200.00	-	64,454.00	64,454.00	
100-493100	UNRESERVED-DES WORK CAP TO GEN	-	-	-	-	-	-	
100-493200	UNRESERVED-DES (FD bk pay) GEN	-	-	-	-	-	-	
100-493300	UNRESERVED-UNDES TO GEN FUND	-	-	117,000.00	-	-	365,000.00	
	Total OTHER FINANCING SOURCES:	65,971.00	63,923.00	171,200.00	275,000.00	64,454.00	429,454.00	150.85%
GENERAL GOVERNMENT								
TOWN BOARD								
100-511000-110	TOWN BOARD-SALARY	27,271.00	27,196.00	27,200.00	28,960.99	32,600.00	38,000.00	incls. 10k
100-511000-130	TOWN BOARD-FICA	2,086.78	2,080.78	2,080.80	2,215.09	2,493.90	2,080.80	
100-511000-310	TOWN BOARD-OFFICE SUPPLIES	-	-	-	-	-	-	
100-511000-320	TOWN BOARD-PUBLISH/SUBSCRIPT/D	3,034.75	1,485.00	1,400.00	3,898.63	4,000.00	4,000.00	
100-511000-321	TOWN BOARD-ADVERTISING	-	-	-	-	-	-	
100-511000-330	TOWN BOARD-TRAIN/TRAVEL	1,370.00	3,019.57	-	1,791.09	1,791.09	-	
100-511000-332	TOWN BOARD-MILEAGE	-	-	-	-	-	-	
100-511000-340	TOWN BOARD-OPERATING SUPPLIES	187.54	35.00	-	-	-	-	
100-511000-341	TOWN BOARD-TOWN TIDINGS	13,923.13	15,141.84	10,000.00	5,581.34	10,000.00	10,000.00	
100-511000-342	TOWN BOARD-URBAN TOWNS PROTECT	-	-	-	-	-	-	
	Total TOWN BOARD:	47,873.20	48,958.19	40,680.80	42,447.14	50,884.99	54,080.80	32.94%
MUNICIPAL COURT								
100-512000-110	MUNICIPAL COURT-JUDGE SALARY	8,651.06	8,627.06	8,627.00	8,928.35	11,938.00	12,600.00	incls. Judg
100-512000-120	MUNICIPAL COURT-CLERK	47,079.55	50,143.92	47,790.06	39,452.64	47,790.06	48,755.00	
100-512000-121	MUNICIPAL COURT-CASHIER	892.55	965.31	1,580.00	984.40	1,580.00	1,580.00	
100-512000-129	MUNICIPAL COURT-OVERTIME	-	-	-	-	-	-	
100-512000-130	MUNICIPAL COURT- FICA	4,083.66	4,312.98	4,436.78	3,560.61	4,436.78	4,815.00	
100-512000-131	MUNICIPAL COURT-RETIREMENT	3,215.60	3,447.91	4,436.78	2,741.15	4,436.78	4,531.00	
100-512000-133	MUNICIPAL COURT-INSURANCE	31,232.55	33,065.16	36,800.00	27,232.84	36,800.00	41,720.00	
100-512000-212	MUNICIPAL COURT-PROFESSIONAL S	287.50	400.00	800.00	800.00	800.00	800.00	
100-512000-214	MUNICIPAL COURT-DATA PROCESSIN	3,240.37	3,402.39	3,000.00	-	3,000.00	3,000.00	

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
Period Date	12/31/2025
FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025		2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	
100-512000-310	MUNICIPAL COURT-OFFICE SUPPLIE	592.98	374.10	1,000.00	310.23	1,000.00	1,000.00
100-512000-311	MUNICIPAL COURT-POSTAGE	344.16	-	1,000.00	-	1,000.00	1,000.00
100-512000-312	MUNICIPAL COURT-EVIDENCE SUPPL	-	-	-	-	-	-
100-512000-320	MUNICIPAL COURT-PUBLISH/SUBSCR	-	-	-	-	-	-
100-512000-330	MUNICIPAL COURT-TRAIN/TRAVEL	1,505.82	1,803.10	2,000.00	1,305.00	2,000.00	2,000.00
100-512000-332	MUNICIPAL COURT-MILEAGE	-	-	250.00	-	-	250.00
100-512000-340	MUNICIPAL COURT-OPERATING SUPP	115.50	-	150.00	-	-	150.00
	Total MUNICIPAL COURT:	101,241.30	106,541.93	111,870.62	85,315.22	114,781.62	122,201.00
							9.23%
LEGAL							
100-513400-200	LEGAL-MC ATTORNEY COUNSEL	87,773.41	69,071.68	50,000.00	69,801.65	80,000.00	65,000.00
100-513400-210	LEGAL-GENERAL ATTORNEY COUNSEL	120,913.50	52,647.90	65,000.00	23,477.50	65,000.00	65,000.00
100-513400-211	LEGAL-PD ATTORNEY COUNSEL	2,992.50	1,170.50	10,000.00	1,039.50	10,000.00	10,000.00
100-513400-212	LEGAL-FD ATTORNEY COUNSEL	390.00	3,122.50	2,000.00	329.50	2,000.00	2,000.00
100-513400-250	CODIFICATION OF ORDINANCES	1,987.00	1,195.00	1,500.00	3,117.00	3,117.00	1,500.00
	Total LEGAL:	214,056.41	127,207.58	128,500.00	97,765.15	160,117.00	143,500.00
							11.67%
ADMINISTRATOR							
100-514100-110	ADMINISTRATOR-*SALARY	73,865.60	83,948.56	76,600.00	79,654.86	79,654.86	78,132.00
100-514100-130	ADMINISTRATOR-FICA	5,447.62	6,219.88	5,859.90	5,924.60	6,093.60	5,977.00
100-514100-131	ADMINISTRATOR-RETIREMENT	5,039.31	5,794.58	5,323.70	5,534.01	5,536.01	5,626.00
100-514100-133	ADMINISTRATOR-INSURANCE	25,433.94	27,420.12	28,600.00	21,206.36	28,600.00	31,878.00
100-514100-212	ADMINISTRATOR-PROFESSIONAL SER	-	-	-	-	-	-
100-514100-214	ADMINISTRATOR-DATA PROCESSING	-	-	-	-	-	-
100-514100-310	ADMINISTRATOR-OFFICE SUPPLIES	-	-	-	-	-	-
100-514100-320	ADMINISTRATOR-PUBLISH/SUBSCRIP	-	-	-	-	-	-
100-514100-330	ADMINISTRATOR-TRAIN/TRAVEL	-	-	200.00	-	200.00	200.00
100-514100-332	ADMINISTRATOR-MILEAGE	-	-	-	342.96	342.96	-
100-514100-340	ADMINISTRATOR-OPERATING SUPPLI	-	-	-	-	-	-
	Total ADMINISTRATOR:	109,786.47	123,383.14	116,583.60	112,662.79	120,427.43	121,813.00
							4.49%
CLERK							
100-514200-111	CLERK-*SALARY	32,212.56	109,801.04	114,452.00	32,424.03	42,000.00	82,789.00
100-514200-120	CLERK-ADMIN. ASSIST/DEPUTY CLE	107,905.83	103,115.49	97,276.00	83,611.02	97,276.00	108,909.00
100-514200-130	CLERK-FICA	10,403.91	13,218.80	16,197.19	8,764.10	10,654.61	14,665.00
100-514200-131	CLERK-RETIREMENT	9,501.11	11,310.58	14,715.10	7,883.91	9,679.68	13,802.00
100-514200-133	CLERK-INSURANCE	31,235.02	53,156.66	63,600.00	12,552.27	15,000.00	73,292.00
100-514200-212	CLERK-PROFESSIONAL SERVICES	5,428.00	-	-	-	-	-
100-514200-214	CLERK-DATA PROCESSING	-	-	-	-	-	-
100-514200-310	CLERK-OFFICE SUPPLIES	4,559.45	6,847.46	3,000.00	2,003.23	3,000.00	3,000.00
100-514200-311	CLERK-POSTAGE	5,765.98	9,812.97	4,000.00	5,290.82	5,290.82	4,000.00
100-514200-320	CLERK-PUBLISH/SUBSCRIPT/DUES	1,792.77	732.89	1,700.00	1,187.12	1,700.00	1,700.00
100-514200-321	CLERK-LEGAL NOTICES	1,027.94	309.11	1,000.00	41.78	1,000.00	1,000.00
100-514200-330	CLERK-TRAIN/TRAVEL	358.00	499.00	2,500.00	-	2,500.00	2,500.00
100-514200-332	CLERK-MILEAGE	81.29	1,150.94	400.00	-	400.00	400.00
100-514200-340	CLERK-OPERATING SUPPLIES	15,798.52	1,516.70	7,000.00	3,803.44	7,000.00	7,000.00
100-514200-341	CLERK-RECORDING FEES	-	-	-	-	-	-
100-514200-345	CLERK-BACKGROUND CHECKS	2,583.00	2,471.00	2,500.00	1,687.00	2,500.00	2,500.00
	Total CLERK:	228,653.38	313,942.64	328,340.29	159,248.72	198,001.12	315,557.00
							-3.89%
ELECTIONS							
100-514400-125	ELECTIONS-POLLWORKERS WAGES	6,521.13	16,845.50	6,500.00	6,308.00	6,500.00	15,000.00
100-514400-214	ELECTIONS-DATA PROCESSING	-	-	-	-	-	-
100-514400-218	ELECTIONS-MACHINE MAINTENANCE	20.10	765.00	1,500.00	723.38	1,500.00	1,500.00
100-514400-219	ELECTIONS-HAVA MACHINE EXP	-	-	-	-	-	-
100-514400-310	ELECTIONS-OFFICE SUPPLIES	130.13	1,442.27	2,000.00	58.56	2,000.00	2,000.00
100-514400-311	ELECTIONS-POSTAGE	1,616.24	37.84	2,500.00	6.31	2,500.00	2,500.00
100-514400-321	ELECTIONS-LEGAL NOTICES	264.50	84.19	500.00	40.62	500.00	500.00
100-514400-330	ELECTIONS-TRAIN/TRAVEL	192.19	1,528.75	1,000.00	334.25	1,000.00	1,000.00
100-514400-340	ELECTIONS-OPERATING SUPPLIES	2,934.80	3,750.75	2,500.00	1,877.13	2,500.00	2,500.00
	Total ELECTIONS:	11,679.09	24,454.30	16,500.00	9,348.25	16,500.00	25,000.00
							51.52%
TREASURER							
100-515100-111	TREASURER-*SALARY	20,971.78	23,834.59	21,752.00	22,615.77	22,615.77	22,183.00
100-515100-120	TREASURER-DEPUTY TREASURER	-	-	-	-	-	-

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
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FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025			2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	
100-521000-115	PD ADMIN - SALARY	96,242.69	101,549.82	108,120.00	83,169.19	108,120.00	110,282.00	
100-521000-120	PD ADMIN-CLERK/DISP WAGES	44,220.27	49,950.20	53,247.00	51,284.53	53,247.00	54,312.00	
100-521000-130	PD ADMIN-FICA	10,337.95	10,951.08	12,344.58	9,754.30	12,344.58	12,591.00	
100-521000-131	PD ADMIN-RETIREMENT	15,711.36	17,990.10	19,864.61	16,984.06	23,075.48	20,122.00	
100-521000-133	PD ADMIN- INSURANCE	50,039.35	79,950.96	91,411.00	62,030.55	91,411.00	100,000.00	
100-521000-212	PD ADMIN-PROFESSIONAL SERV/NEA	1,486.00	3,083.00	1,552.00	822.00	1,552.00	1,552.00	
100-521000-214	PD ADMIN-DATA PROCESSING	40,686.24	49,361.08	47,000.00	34,709.82	47,000.00	47,000.00	
100-521000-215	PD ADMIN-RECORD CHECK	-	-	-	-	-	-	
100-521000-240	PD ADMIN-REPAIR & MAINTENANACE	2,500.22	2,346.18	2,800.00	2,103.19	2,800.00	2,800.00	
100-521000-241	PD ADMIN-TIME SYSTEM	2,286.40	1,577.00	2,000.00	1,236.50	2,000.00	2,000.00	
100-521000-242	PD ADMIN-TOWER EXPENSE	1,203.95	742.00	750.00	756.37	756.37	750.00	
100-521000-243	PD ADMIN-PRISONER HOUSING	313.68	184.65	500.00	469.05	500.00	500.00	
100-521000-244	PD ADMIN-PAGER CONTRACT	-	-	-	-	-	-	
100-521000-310	PD ADMIN-OFFICE SUPPLIES	4,127.19	3,707.77	4,000.00	1,678.45	4,000.00	4,000.00	
100-521000-311	PD ADMIN-POSTAGE	611.53	168.00	500.00	23.34	500.00	500.00	
100-521000-320	PD ADMIN-PUBLISH/SUBSCRIPT/DUE	7.50	207.88	250.00	-	250.00	250.00	
100-521000-340	PD ADMIN-OPERATING SUPPLIES	2,397.52	2,135.41	2,500.00	2,190.04	2,500.00	2,500.00	
	Total PD ADMIN:	272,171.85	323,905.13	346,839.19	267,211.39	350,056.43	359,159.00	3.55%
PD PATROL								
100-521200-119	PD PATROL-DETECTIVE/SGT WAGES	234,736.19	254,369.84	281,791.00	203,923.66	281,791.00	387,574.00	
100-521200-120	PD PATROL-FULL TIME WAGES	726,177.06	795,691.65	972,751.00	634,257.99	865,000.00	928,232.00	
100-521200-125	PD PATROL-PART TIME WAGES	-	-	-	-	-	-	
100-521200-129	PD PATROL-O/T WAGES	194,632.40	205,851.46	71,000.00	85,750.46	100,000.00	72,420.00	
100-521200-130	PD PATROL-FICA	84,618.77	91,937.92	101,403.96	68,608.13	95,379.51	106,199.00	
100-521200-131	PD PATROL-RETIREMENT	151,932.85	177,702.52	198,168.53	140,105.94	186,395.25	204,069.00	
100-521200-133	PD PATROL-INSURANCE	369,486.53	359,942.98	491,776.84	325,857.97	465,000.00	550,000.00	
100-521200-139	PD PATROL-UNIFORM ALLOWANCE	22,527.50	28,102.99	21,500.00	21,141.67	21,500.00	22,900.00	
100-521200-240	PD PATROL-REPAIR & MAINTENANCE	688.65	1,968.66	2,200.00	988.84	2,200.00	2,200.00	
100-521200-312	PD PATROL-EVIDENCE SUPPLIES	5,043.63	6,396.51	5,800.00	2,316.62	5,800.00	5,800.00	
100-521200-340	PD PATROL-OPERATING SUPPLIES	5,514.13	2,475.42	4,500.00	4,062.52	4,500.00	6,500.00	
100-521200-380	PD PATROL-VEHICLE MAINTENANCE	24,801.76	43,982.79	24,600.00	18,535.61	24,600.00	26,300.00	
100-521200-385	PD PATROL-VEHICLE FUEL	34,406.09	29,290.91	30,000.00	22,554.26	30,000.00	30,000.00	
	Total PD PATROL:	1,854,565.56	1,997,713.65	2,205,491.33	1,528,103.67	2,082,165.77	2,342,194.00	6.20%
PD ED&TRAINING								
100-521300-123	PD ED&TRAINING-PT FIELD TRAIN	-	-	-	-	-	-	
100-521300-124	PD ED&TRAINING-PT INSERVICE	-	-	-	-	-	-	
100-521300-126	PD ED&TRAINING-PT SPECIALIZED	-	-	-	-	-	-	
100-521300-130	PD ED&TRAINING-FICA	-	-	-	-	-	-	
100-521300-131	PD ED&TRAINING-RETIREMENT	-	-	-	-	-	-	
100-521300-330	PD ED&TRAINING-TRAIN/TRAVEL	11,339.26	13,326.90	12,000.00	6,437.11	12,000.00	12,000.00	
100-521300-332	PD ED&TRAINING-MILEAGE	133.62	315.16	50.00	-	50.00	50.00	
100-521300-340	PD ED&TRAINING-OPERATING SUP	3,316.34	6,552.41	7,600.00	3,121.97	7,600.00	8,100.00	
	Total PD ED&TRAINING:	14,789.22	20,194.47	19,650.00	9,559.08	19,650.00	20,150.00	2.54%
PD STATION								
100-521700-221	PD STATION-ELECTRIC	35,886.51	35,271.77	37,500.00	24,134.96	37,500.00	37,500.00	
100-521700-222	PD STATION-WATER/SEWER/STORMWA	1,656.07	2,182.89	1,600.00	2,082.41	2,082.41	1,600.00	
100-521700-224	PD STATION-NATURAL GAS/HEAT	1,205.38	1,666.59	1,500.00	2,338.57	2,338.57	2,000.00	
100-521700-225	PD STATION-CELL PHONES	8,679.37	8,869.80	8,600.00	6,162.28	8,600.00	8,600.00	
100-521700-240	PD STATION-MAINTENANCE CONTRAC	2,954.42	5,417.89	2,500.00	5,078.94	5,078.94	2,500.00	
100-521700-340	PD STATION-OPERATING SUPPLIES	1,581.72	2,180.68	1,500.00	719.20	1,500.00	1,500.00	
100-521700-350	PD STATION-REPAIR&MAINTENANCE	8,411.19	12,052.62	10,000.00	22,098.75	22,098.75	10,000.00	
	Total PD STATION:	60,374.66	67,642.24	63,200.00	62,615.11	79,198.67	63,700.00	
	Total POLICE DEPARTMENT:	2,201,901.29	2,409,455.49	2,635,180.52	1,867,489.25	2,531,070.86	2,785,203.00	5.69%
FIRE DEPARTMENT								
FD ADMIN								
100-522000-099	Bad Debt: Ambulance Rec	10,258.39	-	-	-	-	-	
100-522000-115	FD ADMIN-SALARY (CHIEF)	87,612.20	113,107.91	108,120.00	84,168.00	108,120.00	110,282.00	
100-522000-116	FD ADMIN-SALARY (ASST CHIEF)	61,509.00	65,577.40	70,380.00	58,973.96	70,380.00	79,050.00	update bas
100-522000-120	FD ADMIN-ADMIN ASSISTAN	-	-	-	-	-	-	
100-522000-130	FD ADMIN-FICA	11,146.94	13,530.15	13,655.25	10,950.42	13,655.25	14,484.00	
100-522000-131	FD ADMIN-RETIREMENT	19,684.74	25,550.79	26,685.75	21,438.25	26,685.75	27,832.00	

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
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GL Account	Account Title	2023	2024	2025			2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	
100-522000-133	FD ADMIN- INSURANCE	33,271.20	18,634.92	-	2,442.93	2,442.93	60,441.00	
100-522000-139	FD ADMIN-UNIFORM ALLOW	96.00	1,851.63	750.00	182.22	750.00	750.00	
100-522000-212	FD ADMIN-CONSULTANTS PROF SERV	-	-	-	3,577.00	3,577.00	-	
100-522000-214	FD ADMIN-DATA PROCESSI	14,925.44	20,088.53	21,420.00	20,971.81	21,420.00	21,420.00	
100-522000-240	FD ADMIN-REPAIR & MAIN	-	-	750.00	-	750.00	750.00	
100-522000-242	FD ADMIN-RADIO EXPENSE	5,024.26	8,177.84	5,500.00	5,209.19	5,500.00	5,500.00	
100-522000-243	FD ADMIN-HAZARDOUS MAT	2,446.00	6,241.25	3,000.00	179.24	3,000.00	3,000.00	
100-522000-310	FD ADMIN-OFFICE SUPPLI	2,972.89	3,627.85	2,000.00	842.35	2,000.00	2,000.00	
100-522000-311	FD ADMIN-POSTAGE	10.18	139.73	500.00	314.48	500.00	500.00	
100-522000-320	FD ADMIN-PUBLISH/SUBSC	1,305.01	2,375.70	2,200.00	1,706.62	2,200.00	2,200.00	
100-522000-330	FD ADMIN-TRAIN/TRAVEL	522.00	2,666.88	750.00	1,470.37	1,470.37	2,000.00	
100-522000-332	FD ADMIN-MILEAGE	-	-	-	-	-	-	
100-522000-340	FD ADMIN-OPERATING SUP	2,692.06	4,367.40	1,600.00	1,175.72	1,600.00	1,600.00	
100-522000-341	FD ADMIN-INSPECTION SU	-	-	-	-	-	-	
100-522000-342	FD ADMIN-PUBLIC RELATI	615.88	1,581.75	1,200.00	1,561.21	1,561.21	2,000.00	
100-522000-343	FD ADMIN-FIRE PREVENTI	-	468.00	750.00	525.00	750.00	750.00	
	Total FD ADMIN:	254,092.19	287,987.73	259,261.00	215,688.77	266,362.51	334,559.00	29.04%
FD FIRE								
100-522100-124	FD FIRE-FIGHTER WAGES	297,220.69	282,891.00	332,800.00	352,102.63	460,000.00	340,000.00	
100-522100-125	FD FIRE-OFFICER WAGES	176,735.03	167,606.19	184,000.00	49,750.41	65,000.00	188,000.00	
100-522100-127	FD FIRE-PAGER PAY	-	-	-	-	-	-	
100-522100-129	FD FIRE-O/T WAGES	67,441.90	98,466.59	65,000.00	24,877.02	33,000.00	65,000.00	
100-522100-130	FD FIRE-FICA	40,013.05	42,972.35	44,507.70	32,207.99	42,687.00	45,365.00	
100-522100-131	FD FIRE-RETIREMENT	50,733.01	64,871.99	50,000.00	49,060.48	50,000.00	50,000.00	
100-522100-139	FD FIRE-UNIFORM ALLOWANCE	6,847.37	14,358.70	7,800.00	1,008.14	7,800.00	7,800.00	
100-522100-212	FIRE FIGHTERS- PREMIUM PAY	3,000.00	5,900.00	4,000.00	-	4,000.00	4,000.00	
100-522100-340	FD FIRE-OPERATING SUPPLIES	13,482.50	12,450.02	13,800.00	19,717.94	19,717.94	13,800.00	
100-522100-341	FD FIRE-TURN OUT GEAR	12,173.38	17,491.25	21,000.00	19,606.29	21,000.00	22,000.00	
100-522100-380	FD FIRE-VEHICLE MAINTENANCE	33,151.42	143,686.55	25,000.00	33,697.39	45,000.00	25,000.00	
100-522100-385	FD FIRE-VEHICLE FUEL	6,746.36	5,785.91	8,000.00	4,413.42	8,000.00	8,000.00	
100-522400-330	FD FIRE-ED&TRAIN-TRAIN/TRAVE	3,027.70	2,051.46	3,000.00	1,605.00	3,000.00	3,000.00	
100-522400-332	FD FIRE-ED&TRAINING-MILEAGE	-	-	-	-	-	-	
100-522400-340	FD FIRE-ED&TRAIN-OPERATING S	-	48.86	200.00	68.65	200.00	200.00	
	Total FD FIRE:	710,572.41	858,580.87	759,107.70	588,115.36	759,404.94	772,165.00	1.72%
FD STATION								
100-522700-210	FD STATION-PROFESSIONAL SERVIC	-	-	-	-	-	-	
100-522700-221	FD STATION-ELECTRIC	7,954.97	8,540.04	7,500.00	6,634.77	7,500.00	7,500.00	
100-522700-222	FD STATION-WATER/SEWER/STORMWA	1,944.11	2,181.75	1,500.00	2,183.41	2,183.41	1,500.00	
100-522700-224	FD STATION-NATURAL GAS/HEAT	1,959.80	1,616.46	2,000.00	1,672.31	2,000.00	2,000.00	
100-522700-225	FD STATION-CELL PHONES	5,041.75	8,804.76	6,000.00	5,057.37	6,000.00	6,000.00	
100-522700-240	FD STATION-MAINTENANCE CONTR	2,506.50	3,714.98	2,200.00	1,207.99	2,200.00	2,200.00	
100-522700-340	FD STATION-OPERATING SUPPLIE	3,561.01	4,691.61	3,000.00	2,956.46	3,000.00	3,100.00	
100-522700-350	FD STATION-REPAIR & MAINTENA	2,616.14	33,925.91	10,000.00	9,579.49	10,000.00	10,000.00	
	Total FD STATION:	25,584.28	63,475.51	32,200.00	29,291.80	32,883.41	32,300.00	0.31%
FD EMS								
100-523100-124	FD EMS-PARAMEDIC WAGES	364,009.12	380,346.56	420,000.00	348,697.01	455,000.00	430,000.00	
100-523100-125	FD EMS-PARAMEDIC OT WAGES	-	-	-	-	-	-	
100-523100-127	FD EMS-PAGER	-	-	-	-	-	-	
100-523100-130	FD EMS-FICA	27,144.72	29,797.71	32,130.00	26,675.06	34,807.50	32,895.00	
100-523100-131	FD EMS-RETIREMENT	42,270.61	49,554.64	50,000.00	46,288.56	50,000.00	50,000.00	
100-523100-138	FD EMS-HOLIDAYS	-	-	-	-	-	-	
100-523100-139	FD EMS-UNIFORM ALLOWANCE	-	-	-	-	-	-	
100-523100-210	FD EMS-PROFESSIONAL SERVICE	-	-	-	888.00	888.00	-	
100-523100-225	FD EMS-TELEPHONE	-	-	-	-	-	-	
100-523100-240	FD EMS-REPAIR & MAINTENANCE	1,004.56	9,220.50	7,000.00	3,600.53	7,000.00	7,000.00	
100-523100-340	FD EMS-OPERATING SUPPLIES	333.01	-	-	2,626.20	2,626.20	-	
100-523100-341	FD EMS-DISPOSABLE SUPPLIES	19,313.94	13,253.88	16,000.00	18,487.26	18,487.26	18,000.00	
100-523100-380	FD EMS-VEHICLE MAINTANCE	8,734.85	8,846.35	8,000.00	15,427.52	15,427.52	8,000.00	
100-523100-385	FD EMS-VEHICLE FUEL	6,787.50	5,785.91	6,000.00	4,694.09	6,000.00	6,000.00	
100-523100-740	FD EMS-AMBULANCE RECEIVABLE	-	-	-	-	-	-	
100-523400-330	FD EMS-ED&TRAIN EMT REFRESHER	5,413.73	1,091.10	20,000.00	2,262.93	20,000.00	20,000.00	
100-523400-332	FD EMS-ED & TRAINING-MILEA	-	-	-	-	-	-	
100-523400-340	FD EMS-OPERATING SUPPLIES	-	-	-	-	-	-	

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GL Account Parameters

PY End Date	12/31/2024
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GL Account	Account Title	2023	2024	2025		2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	
	Total FD EMS:	475,012.04	497,896.65	559,130.00	469,647.16	610,236.48	571,895.00
	TOTAL FIRE DEPARTMENT	1,465,260.92	1,707,940.76	1,609,698.70	1,302,743.09	1,668,887.34	1,710,919.00
							6.29%
BUILDING INSPECTIONS							
100-524000-111	BUILDG INSPECT-*SALARY	(0.23)	-	-	-	-	-
100-524000-120	BUILDG INSPECT-ASSISTANT	18,728.49	19,987.17	25,500.00	15,833.29	25,500.00	25,500.00
100-524000-130	BUILDG INSPECT-FICA	1,432.74	1,529.40	1,856.40	1,211.25	1,856.40	1,965.64
100-524000-131	BUILDG INSPECT-RETIREMENT	(3.00)	(5.00)	-	-	-	-
100-524000-133	BUILDG INSPECT-INSURANCE	-	-	-	-	-	-
100-524000-211	BUILDG INSPECT-ENGINEERING	-	-	-	15,048.42	15,048.42	-
100-524000-212	BUILDG INSPECT-INSPECT SERVICE	351,928.63	197,724.40	75,000.00	123,513.63	131,250.00	112,500.00
100-524000-214	BUILDG INSPECT-DATA PROCESSING	-	-	-	-	-	-
100-524000-310	BUILDG INSPECT-OFFICE SUPPLIES	370.06	307.52	300.00	-	300.00	300.00
100-524000-311	BUILDG INSPECT-POSTAGE	46.82	-	300.00	57.64	300.00	300.00
100-524000-320	BUILDG INSPECT-PUBLISH/SUBSCRI	-	-	-	-	-	-
100-524000-330	BUILDG INSPECT-TRAIN/TRAVEL	-	-	-	-	-	-
100-524000-332	BUILDG INSPECT-MILEAGE	-	-	-	-	-	-
100-524000-340	BUILDG INSPECT-OPERATING SUPPL	-	(165.00)	500.00	105.47	500.00	500.00
100-524000-380	BUILDG INSPECT-VEHICLE MAINTAN	-	-	-	-	-	-
100-524000-385	BUILDG INSPECT-VEHICLE FUEL	421.68	361.57	-	275.83	275.83	-
100-524001-111	BUILDG ASST- SALARY	-	-	-	-	-	-
100-524001-130	BUILDG ASST- FICA	-	-	-	-	-	-
100-524001-131	BUILDG ASST- RETIREMENT	-	-	-	-	-	-
100-524001-133	BUILDG ASST- INSURANCE	-	-	-	-	-	-
	Total BUILDING INSPECTIONS:	372,925.19	219,740.06	103,456.40	156,045.53	175,030.65	141,065.64
							36.35%
ELECTICAL INSPECTIONS							
100-524010-212	ELECTRICAL INSPECTION-PROFESSI	15,142.98	47,780.85	26,250.00	22,766.81	30,000.00	26,250.00
100-524010-340	ELEC. INSPECTION-OPERATING SUP	-	-	-	-	-	-
	Total ELECTRICAL INSPECTIONS:	15,142.98	47,780.85	26,250.00	22,766.81	30,000.00	26,250.00
							0.00%
PLUMBING INSPECTIONS							
100-524020-111	PLUMBING INSPECTION-*SALARY	24,581.08	-	-	-	-	-
100-524020-130	PLUMBING INSPECTION-FICA	-	-	-	-	-	-
100-524020-131	PLUMBING INSPECTION-RETIREMENT	-	-	-	-	-	-
100-524020-133	PLUMBING INSPECTION-INSURANCE	-	-	-	-	-	-
100-524020-212	PLUMBING INSPECTION-PROFESSION	18,789.15	17,305.41	18,750.00	13,518.30	18,750.00	18,750.00
100-524020-340	PLUMBING INSPECTION-OPERATING	-	-	-	-	-	-
100-524021-111	PLUMBING ASST- SALARY	-	-	-	-	-	-
100-524021-130	PLUMBING ASST- FICA	-	-	-	-	-	-
100-524021-131	PLUMBING ASST- RETIREMENT	-	-	-	-	-	-
100-524021-133	PLUMBING ASST- INSURANCE	-	-	-	-	-	-
	Total PLUMBING INSPECTIONS:	43,370.23	17,305.41	18,750.00	13,518.30	18,750.00	18,750.00
							0.00%
OTHER PROTECTION							
100-529000-140	OTHER-P&F COMM-REIMBURSEMENT	240.00	260.00	500.00	1,140.00	1,140.00	500.00
100-529000-200	OTHER-P&F COMM-OPERATING SUPPL	-	-	200.00	-	200.00	200.00
100-529000-212	OTHER-Emerg Gov RADIO DISPATCH	7,923.41	9,726.09	10,761.00	10,460.50	10,761.00	10,761.00
100-529000-221	OTHER-Emerg Gov ELECTRICITY	583.73	647.08	500.00	540.02	540.02	500.00
100-529000-225	OTHER-Emerg Gov REMOVALS	-	-	-	-	-	-
100-529000-240	OTHER-Emerg Gov REPAIR & MAINT	-	-	2,000.00	-	2,000.00	2,000.00
100-529000-340	OTHER-Emerg Gov OPERATING SUPP	-	-	-	-	-	-
100-529000-370	OTHER-FIRE HYDRANT RENTAL	264,944.00	264,944.00	264,944.00	-	264,944.00	264,944.00
	Total OTHER PROTECTION:	273,691.14	275,577.17	278,905.00	12,140.52	279,585.02	278,905.00
	TOTAL PUBLIC SAFTEY:	4,372,291.75	4,677,799.74	4,672,240.62	3,374,703.50	4,703,323.87	4,961,092.64
							6.18%
PUBLIC WORKS							
DPW ADMIN							
100-531000-111	DPW ADMIN-*SALARY	52,682.76	55,163.92	71,600.00	29,410.37	71,600.00	38,979.00
100-531000-130	DPW ADMIN-FICA	3,795.17	3,989.17	5,477.40	2,086.61	5,477.40	2,982.00
100-531000-131	DPW ADMIN-RETIREMENT	3,594.86	3,808.26	4,976.20	2,043.34	4,940.40	2,806.00
100-531000-133	DPW ADMIN-INSURANCE	53,834.00	57,122.96	46,100.00	39,627.77	46,100.00	30,082.00
100-531000-139	DPW ADMIN-CLOTHING ALLOWANCE	-	516.82	300.00	222.59	300.00	300.00
100-531000-241	DPW ADMIN-RADIO EXPENSE	-	-	100.00	-	100.00	100.00

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		Actual	Actual	CY Budget	CY Actual	YE Estimate	
100-531000-310	DPW ADMIN-OFFICE SUPPLIES	259.50	80.00	400.00	45.00	400.00	400.00
100-531000-311	DPW ADMIN-POSTAGE	11.85	-	25.00	20.96	25.00	25.00
100-531000-320	DPW ADMIN-PUBLISH/SUBSCRIPT/DU	-	-	100.00	-	100.00	100.00
100-531000-330	DPW ADMIN-TRAIN/TRAVEL	5,000.00	12,419.38	2,500.00	-	2,500.00	2,500.00
100-531000-340	DPW ADMIN-OPERATING SUPPLIES	844.18	801.20	1,000.00	431.40	1,000.00	1,000.00
100-531000-342	DPW ADMIN-DRUG TESTS/INNOCULAT	227.50	557.00	350.00	239.50	350.00	350.00
100-531001-111	DPW ADMIN- SUPERVISOR SALARY	-	-	-	-	-	-
Total DPW ADMIN:		120,249.82	134,458.71	132,928.60	74,127.54	132,892.80	79,624.00 -40.10%
DPW MACH&EQUIP							
100-532400-122	DPW MACH&EQUIP-WAGES	17,356.19	12,149.25	18,700.00	33,131.89	33,131.89	22,592.00
100-532400-123	DPW TOWN/PD/FD VEHICLE-WAGES	15,758.67	11,030.56	17,000.00	27,548.41	27,548.41	20,513.00
100-532400-124	DPW MACH&EQUIP-PT WAGES	-	-	-	-	-	-
100-532400-130	DPW MACH&EQUIP-FICA	2,437.15	1,706.87	2,731.05	4,449.13	4,642.04	3,298.00
100-532400-131	DPW MACH&EQUIP-RETIREMENT	2,253.83	1,590.16	2,481.15	4,197.29	4,186.94	3,104.00
100-532400-133	DPW MACH&EQUIP-INSURANCE	10,864.96	8,444.00	19,800.00	23,759.36	23,759.36	21,814.00
100-532400-139	DPW MACH&EQUIP-CLOTHING ALLOW	1,019.09	1,903.37	800.00	754.09	800.00	800.00
100-532400-240	DPW MACH&EQUIP-MAINTENANCE CON	4,303.36	4,192.41	3,000.00	4,069.20	4,069.20	3,000.00
100-532400-340	DPW MACH&EQUIP-OPERATING SUPPL	18,519.62	34,553.87	24,000.00	21,191.75	24,000.00	24,000.00
100-532400-380	DPW MACH&EQUIP-VEHICLE MAINTEN	505.10	8,423.38	7,000.00	188.39	7,000.00	7,000.00
100-532400-385	DPW MACH&EQUIP-VEHICLEFUEL	16,955.50	14,464.64	18,000.00	11,033.56	18,000.00	18,000.00
Total DPW MACH&EQUIP:		89,973.47	98,458.51	113,512.20	130,323.07	147,137.84	124,121.00 9.35%
DPW GARAGE							
100-532700-122	DPW GARAGE-WAGES	-	-	-	-	-	-
100-532700-125	DPW GARAGE-PT WAGES	-	-	-	-	-	-
100-532700-130	DPW GARAGE-FICA	-	-	-	-	-	-
100-532700-131	DPW GARAGE-RETIREMENT	-	-	-	-	-	-
100-532700-133	DPW GARAGE-INSURANCE	-	-	-	-	-	-
100-532700-221	DPW GARAGE-ELECTRIC	4,632.15	4,547.13	5,000.00	3,096.69	5,000.00	5,000.00
100-532700-222	DPW GARAGE-WATER/SEWER/STORMWA	1,024.60	1,001.68	750.00	1,359.42	1,359.42	750.00
100-532700-224	DPW GARAGE-NATURAL GAS/HEAT	4,712.66	2,712.65	4,000.00	2,656.54	4,000.00	4,000.00
100-532700-225	DPW GARAGE-CELL PHONES	772.16	706.11	1,000.00	642.87	1,000.00	1,000.00
100-532700-240	DPW GARAGE-MAINTENANCE CONTRA	71.87	449.06	-	100.00	100.00	-
100-532700-340	DPW GARAGE-OPERATING SUPPLIES	1,116.13	687.72	1,000.00	877.96	1,000.00	1,000.00
100-532700-350	DPW GARAGE-REPAIR AND MAINTEN	554.38	1,153.63	3,000.00	1,097.51	3,000.00	3,000.00
Total DPW GARAGE:		12,883.95	11,257.98	14,750.00	9,830.99	15,459.42	14,750.00 0.00%
DPW RD&BRIDGE							
100-533100-122	DPW RD&BRIDGE-WAGES	37,901.11	23,071.24	29,400.00	47,258.76	47,258.76	35,468.00
100-533100-130	DPW RD&BRIDGE-FICA	2,760.44	1,669.44	2,249.10	3,473.88	3,615.30	2,713.00
100-533100-131	DPW RD&BRIDGE-RETIREMENT	2,484.80	1,545.67	2,043.30	3,268.11	3,284.48	2,554.00
100-533100-133	DPW RD&BRIDGE-INSURANCE	8,519.49	6,937.32	16,300.00	16,617.04	16,617.04	17,949.00
100-533100-139	DPW RD&BRIDGE-CLOTHING ALLOWAN	391.46	928.22	800.00	721.87	800.00	800.00
100-533100-212	DPW RD&BRIDGE-PROF SERVICES	76,657.49	24,647.95	60,000.00	79,686.03	79,686.03	60,000.00
100-533100-340	DPW RD&BRIDGE-SUPPLIES	8,853.11	16,771.06	20,000.00	6,176.85	20,000.00	20,000.00
100-533100-341	DPW RD&BRIDGE-SIGNS	54.39	-	3,000.00	-	3,000.00	3,000.00
100-533100-342	DPW RD&BRIDGE-PAVEMENT PAINT	-	-	2,000.00	1,689.34	2,000.00	2,000.00
100-533100-343	DPW RD&BRIDGE-PAVEMENT MARKING	6,463.26	6,218.80	6,400.00	-	6,400.00	6,400.00
Total DPW RD&BRIDGE:		144,085.55	81,789.70	142,192.40	158,891.88	182,661.61	150,884.00 6.11%
DPW SNOW/ICE							
100-533180-122	DPW SNOW/ICE-WAGES	34,031.91	25,845.52	46,700.00	76,150.92	76,150.92	56,380.00
100-533180-129	DPW SNOW/ICE-O/T WAGES	2,405.85	2,845.11	10,000.00	1,607.65	10,000.00	10,000.00
100-533180-130	DPW SNOW/ICE-FICA	2,650.66	3,258.90	4,337.55	6,958.99	6,590.55	5,078.00
100-533180-131	DPW SNOW/ICE-RETIREMENT	2,477.95	2,039.69	3,940.65	5,459.73	5,987.49	4,779.00
100-533180-133	DPW SNOW/ICE-INSURANCE	13,845.67	11,603.60	25,900.00	30,166.32	30,166.32	28,532.00
100-533180-139	DPW SNOW/ICE-CLOTHING ALLO	125.00	-	500.00	-	500.00	500.00
100-533180-340	DPW SNOW/ICE-SALT & SAND	46,604.90	36,815.98	45,000.00	39,085.00	45,000.00	45,000.00
Total DPW SNOW/ICE:		102,141.94	82,408.80	136,378.20	159,428.61	174,395.27	150,269.00 10.19%
DPW STREET LIGHTING							
100-534200-221	STREET LIGHTING-ELECTRIC	13,432.13	14,031.20	14,000.00	10,614.88	14,000.00	14,000.00
100-534200-340	STREET LIGHTING-OPERATING SUPP	4,950.00	-	5,000.00	-	5,000.00	5,000.00

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		Actual	Actual	CY Budget	CY Actual	YE Estimate	
	Total DPW STREET LIGHTING:	18,382.13	14,031.20	19,000.00	10,614.88	19,000.00	0.00%
DPW STORM SEWER							
100-534400-122	DPW SW-WAGES	-	-	-	-	-	
100-534400-130	DPW SW-FICA	-	-	-	-	-	
100-534400-131	DPW SW-RETIREMENT	-	-	-	-	-	
100-534400-133	DPW SW-INSURANCE	-	-	-	-	-	
100-534400-139	DPW SW-CLOTHING ALLOWANC	-	-	-	-	-	
100-534400-212	DPW SW-ENGINEERING PROF SERV	-	-	-	-	-	
100-534400-213	DPW SW-UTILITY ANALYSIS PROF S	-	-	-	-	-	
100-534400-214	DPW SW-DNR 216 APP PROF SERV	-	-	-	-	-	
100-534400-340	DPW SW-STORM SEWER OPERATING S	-	-	-	-	-	
100-534400-341	DPW SW-CURB/GUTTER OPERATING S	-	-	-	-	-	
100-534400-342	DPW SW-CONCRETE INVERTS OPERAT	-	-	-	-	-	
100-534400-343	DPW SW-CULVERTS & OPEN SWALE	-	-	-	-	-	
	Total DPW STORM SEWER:	-	-	-	-	-	
DPW PUBLIC TRANSPORTATION							
100-535200-210	PUBLIC TRANS-MASS TRANSIT	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	Total DPW PUBLIC TRANSPORTATION:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
DPW SANITATION							
100-536300-210	SANITATION-YARD WASTE CONTRACT	-	-	-	-	-	
100-536300-212	SANITATION-HAZARD WASTE DISPOS	4,477.98	-	500.00	701.88	-	500.00
100-536300-214	SANITATION-DUMPING EXPENSE	-	-	-	-	-	-
	Total DPW SANITATION:	4,477.98	-	500.00	701.88	-	500.00
	Total DPW:	494,194.84	424,404.90	561,261.40	545,918.85	673,546.95	541,148.00
							-3.58%
HEALTH & HUMAN SERVICES							
100-541100-129	ANIMAL/PEST CONTROL-O/T WAGES	-	-	2,000.00	1,040.33	2,000.00	2,000.00
100-541100-130	ANIMAL/PEST CONTROL-FICA	-	-	153.00	76.89	153.00	153.00
100-541100-131	ANIMAL/PEST CONTROL-RETIREMENT	-	-	139.00	72.31	139.00	139.00
100-541100-133	ANIMAL/PEST CONTROL-INSURANCE	-	-	1,000.00	-	1,000.00	1,000.00
100-541100-139	ANIMAL/PEST CONTROL-CLOTHING A	-	-	100.00	-	100.00	100.00
100-541100-212	ANIMAL/PEST CONTROL-HUMANE SOC	3,500.00	5,250.00	3,500.00	4,750.00	4,750.00	3,500.00
100-541100-214	ANIMAL/PEST CONTROL-MOSQUITO C	-	-	-	-	-	-
100-541100-340	ANIMAL/PEST CONTROL-MOSQUITO S	2,435.77	2,435.77	3,000.00	2,574.49	3,000.00	3,000.00
	Total ANIMAL/PEST CONTROL:	5,935.77	7,685.77	9,892.00	8,514.02	11,142.00	9,892.00
	Total HEALTH & HUMAN SERVICES:	5,935.77	7,685.77	9,892.00	8,514.02	11,142.00	9,892.00
							0.00%
CULTURE, RECREATION, & ED							
TOWN BEAUTIFICATION							
100-551000-122	TOWN BEAUTIFICATION-WAGES	-	-	-	-	-	-
100-551000-130	TOWN BEAUTIFICATION-FICA	-	-	-	-	-	-
100-551000-131	TOWN BEAUTIFICATION-RETIREMENT	-	-	-	-	-	-
100-551000-133	TOWN BEAUTIFICATION-INSURANCE	-	-	-	-	-	-
100-551000-139	TOWN BEAUTIFICATION-CLOTHING A	144.30	-	100.00	-	100.00	100.00
100-551000-240	TOWN BEAUT-SEASONAL MAINT	-	-	-	-	-	-
100-551000-310	TOWN BEAUT-OFFICE SUPPLIES	-	-	-	-	-	-
100-551000-340	TOWN BEAUTIFICATION-OPERATING	10.65	823.21	400.00	96.16	400.00	400.00
100-551000-341	TOWN BEAUTIFICATION-SIGNS	885.58	430.00	1,200.00	1,225.40	1,225.40	1,400.00
100-551000-342	TOWN BEAUTIFICATION-PLANTINGS	676.99	1,167.92	1,200.00	811.82	1,200.00	1,200.00
	Total TOWN BEAUTIFICATION:	1,717.52	2,421.13	2,900.00	2,133.38	2,925.40	3,100.00
							6.90%
TOWN TREE COMMISSION							
100-551010-140	TOWN TREE COMM-TREE BOARD	-	-	-	-	-	-
100-551010-343	TOWN TREE COMM-ARBOR DAY/EDUCA	-	-	-	-	-	-
100-551010-344	TOWN TREE COMM-URBAN FORESTRY	281.03	1,196.55	2,000.00	411.00	2,000.00	2,000.00
	Total TOWN TREE COMMISSION:	281.03	1,196.55	2,000.00	411.00	2,000.00	2,000.00
							0.00%
PARKS/PLAYGROUND							
100-552000-111	PARKS/PLYGRUNDS-*SALARY	30,473.46	30,993.78	31,606.74	24,312.02	31,606.74	32,240.00

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		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	
100-552000-122	PARKS/PLYGRDS-WAGES	172.00	-	-	-	-	-	
100-552000-125	PARKS/PLYGRDS-P/T WAGES	10,165.00	5,617.50	15,000.00	7,254.00	15,000.00	15,000.00	
100-552000-130	PARKS/PLYGRDS-FICA	2,881.25	2,604.78	3,565.42	2,251.54	3,565.42	3,614.00	
100-552000-131	PARKS/PLYGRDS-RETIREMENT	2,050.43	2,137.72	3,239.17	1,689.19	3,239.17	3,401.00	
100-552000-133	PARKS/PLYGRDS-INSURANCE	24,510.09	27,158.90	27,600.00	20,197.30	27,600.00	30,769.00	
100-552000-139	PARKS/PLYGRDS-CLOTHING ALLOWAN	-	552.26	200.00	93.45	200.00	200.00	
100-552000-211	PARKS/PLYGRDS-PROFESSIONAL SER	-	-	-	-	-	-	
100-552000-221	PARKS/PLYGRDS-ELECTRIC	1,851.02	1,644.14	1,700.00	1,571.46	1,700.00	1,900.00	
100-552000-222	PARKS/PLYGRDS-WATER/SEWER	3,094.58	3,198.29	2,600.00	3,312.74	3,312.74	3,100.00	
100-552000-310	PARKS/PLYGRDS-OFFICE SUPPLIES	-	57.39	100.00	-	100.00	100.00	
100-552000-332	PARKS/PLYGRDS-MILEAGE	1,039.05	384.38	900.00	716.13	900.00	900.00	
100-552000-340	PARKS/PLYGRDS-OPERATING SUPPLI	3,296.29	3,520.49	3,500.00	7,126.78	7,126.78	4,500.00	
100-552000-341	PARKS/PLYGRDS-REPAIR AND MAINT	1,412.99	1,838.51	3,500.00	3,212.42	3,500.00	6,000.00	
100-552000-380	PARKS/PLYGRDS-VEHICLE MAINTENA	674.85	565.83	1,000.00	-	1,000.00	1,000.00	
100-552000-385	PARKS/PLYGRDS-VEHICLE FUEL	1,686.62	1,446.46	1,500.00	1,103.34	1,500.00	1,500.00	
	Total PARKS/PLAYGROUND:	83,307.63	81,720.43	96,011.33	72,840.37	100,350.84	104,224.00	8.55%
PARK&LAWN CUTTING								
100-552010-122	PARK&LAWN CUTTING-WAGES	-	-	-	3,610.44	3,610.44	-	
100-552010-125	PARK&LAWN CUTTING-PT WAGES	-	-	-	-	-	-	
100-552010-129	PARK&LAWN CUTTING-O/T WAGE	242.25	-	-	-	-	-	
100-552010-130	PARK&LAWN CUTTING-FICA	18.53	-	-	267.40	267.40	-	
100-552010-131	PARK&LAWN CUTTING-RETIREMENT	-	-	-	250.92	250.92	-	
100-552010-133	PARK&LAWN CUTTING-INSURANCE	16.73	12.91	-	842.85	842.85	-	
100-552010-139	PARK&LAWN CUTTING-CLOTHING	-	-	350.00	-	350.00	200.00	
100-552010-211	PARK&LAWN CUTTING-ENGINEERING	-	-	-	-	-	-	
100-552010-340	PARK&LAWN CUTTING-OPERATING SU	646.05	702.40	1,000.00	168.62	1,000.00	1,000.00	
100-552120-133	PARK&LAWN CUTTING-LIFE INS	-	-	-	-	-	-	
	Total PARKS & LAWN CUTTING:	923.56	715.31	1,350.00	5,140.23	6,321.61	1,200.00	-11.11%
CELEBRATIONS								
100-553000-340	CELEBRATIONS-OPERATING EXPENSE	17,875.02	15,778.96	18,000.00	16,307.69	18,000.00	18,000.00	
	Total CELEBRATIONS:	17,875.02	15,778.96	18,000.00	16,307.69	18,000.00	18,000.00	0.00%
RECREATION PROGRAM								
100-553100-111	RECREATION PRG-*SALARY	30,473.40	30,993.54	31,605.72	24,312.00	31,605.72	32,240.00	
100-553100-125	RECREATION PRG-P/T WAGES	-	-	-	-	-	-	
100-553100-130	RECREATION PRG-FICA	2,090.62	2,221.64	2,417.84	1,696.60	2,417.84	2,466.00	
100-553100-131	RECREATION PRG-RETIREMENT	2,078.69	2,139.72	2,196.60	1,688.99	2,196.60	2,321.00	
100-553100-133	RECREATION PRG-INSURANCE	24,508.76	26,365.40	27,600.00	19,446.21	27,600.00	30,769.00	
100-553100-310	RECREATION PRG-OFFICE SUPPLIES	-	80.00	-	-	-	-	
100-553100-311	RECREATION PRG-POSTAGE	1,168.91	2,294.98	1,500.00	1,364.24	1,500.00	1,500.00	
100-553100-320	RECREATION PRG-PUBLISH/SUBSCRI	600.00	725.00	650.00	425.00	650.00	650.00	
100-553100-330	RECREATION PRG-TRAIN/TRAVEL	544.30	606.13	700.00	405.70	700.00	700.00	
100-553100-332	RECREATION PRG-MILEAGE	-	670.13	900.00	-	900.00	900.00	
100-553100-340	RECREATION PRG-OPERATING SUPPL	1,049.05	2,324.04	3,000.00	1,221.26	3,000.00	3,000.00	
100-553100-341	RECREATION PRG-TEAM SIGNUP FEE	3,101.00	2,274.00	3,500.00	1,519.00	3,500.00	3,500.00	
100-553100-342	RECREATION PRG-WPRA TICKET PRO	1,169.75	2,245.17	1,700.00	2,304.65	2,304.65	1,700.00	
100-553100-343	RECREATION PRG-RECREATON EQUIP	1,085.41	508.88	1,000.00	464.17	1,000.00	1,000.00	
100-553100-344	RECREATION PRG-PRINTING EXPENS	1,631.00	3,071.00	2,800.00	3,494.00	3,494.00	2,800.00	
	Total CELEBRATIONS:	69,500.89	76,519.63	79,570.16	58,341.82	80,868.81	83,546.00	5.00%
ATHLETIC COURTS & FIELDS								
100-554000-122	ATHLETIC CTS&FIELDS-WAGES	-	-	-	-	-	-	
100-554000-130	ATHLETIC CTS&FIELDS-FICA	-	-	-	-	-	-	
100-554000-131	ATHLETIC CTS&FIELDS-RETIREMENT	-	-	-	-	-	-	
100-554000-133	ATHLETIC CTS&FIELDS-INSURANCE	-	-	-	-	-	-	
100-554000-139	ATHLETIC CTS&FIELDS-CLOTHING	-	-	-	-	-	-	
100-554000-210	ATHLETIC CTS&FI-PROFESSIONAL S	1,594.80	1,176.35	1,000.00	-	1,000.00	1,000.00	
100-554000-230	ATHLETIC CTS&FIELDS-REPAIR & M	1,908.48	2,611.42	4,000.00	395.83	4,000.00	6,000.00	
100-554000-340	ATHLETIC CTS&FIELDS-OPERATING	1,080.49	634.93	3,000.00	1,757.55	3,000.00	3,000.00	
	Total ATHLETIC COURTS & FIELDS:	4,583.77	4,422.70	8,000.00	2,153.38	8,000.00	10,000.00	
	Total CULTURE, RECREATION, & ED:	178,189.42	182,774.71	207,831.49	157,327.87	218,466.66	222,070.00	6.85%

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
Period Date	12/31/2025
FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025			2026	%
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	Change
CONSERVATION & DEVELOPMENT								
PLANNING								
100-563000-110	PLANNING-*SALARY	-	-	-	-	-	-	
100-563000-130	PLANNING-FICA	-	-	-	-	-	-	
100-563000-131	PLANNING-RETIREMENT	-	-	-	-	-	-	
100-563000-133	PLANNING-INSURANCE	-	-	-	-	-	-	
100-563000-140	PLANNING-COMMISSION REIMBURSEM	1,050.00	1,000.00	2,520.00	900.00	2,520.00	2,520.00	
100-563000-210	PLANNING-LEGAL PROF SERV	14,982.00	15,895.50	10,000.00	1,820.00	10,000.00	10,000.00	
100-563000-211	PLANNING-ENGINEERING/BILLABLE	77,275.19	76,136.59	35,000.00	56,413.18	56,413.18	35,000.00	
100-563000-212	PLANNING-PROF SERVICES	25,344.40	-	64,600.00	4,437.50	64,600.00	64,600.00	
100-563000-213	PLANNING-TIFF PROJECT	2,500.00	6,300.00	-	2,500.00	2,500.00	-	
100-563000-340	PLANNING-OPERATING EXPENSE	-	-	-	523.53	523.53	-	
100-563001-110	PLANNING ASST- SALARY	-	-	-	-	-	-	
100-563001-130	PLANNING ASST- FICA	-	-	-	-	-	-	
100-563001-131	PLANNING ASST- RETIREMENT	-	-	-	-	-	-	
100-563001-133	PLANNING ASST- INSURANCE	-	-	-	-	-	-	
	Total PLANNING:	121,151.59	99,332.09	112,120.00	66,594.21	136,556.71	112,120.00	0.00%
ARCHITECTURAL								
100-563010-110	ARCHITECTUAL-*SALARY	-	-	-	-	-	-	
100-563010-130	ARCHITECTUAL-FICA	-	-	-	-	-	-	
100-563010-131	ARCHITECTUAL-RETIREMENT	-	-	-	-	-	-	
100-563010-133	ARCHITECTUAL-INSURANCE	-	-	-	-	-	-	
100-563010-140	ARCHITECTUAL-COMMISSION REIMBU	840.00	800.00	800.00	680.00	800.00	800.00	
100-563011-110	ARCHITECTUAL ASST- SALARY	-	-	-	-	-	-	
100-563011-130	ARCHITECTUAL ASST- FICA	-	-	-	-	-	-	
100-563011-131	ARCHITECTUAL ASST- RETIREMENT	-	-	-	-	-	-	
100-563011-133	ARCHITECTUAL ASST- INSURANCE	-	-	-	-	-	-	
	Total ARCHITECTURAL:	840.00	800.00	800.00	680.00	800.00	800.00	
ZONING								
100-564000-110	ZONING-*SALARY	-	-	-	-	-	-	
100-564000-130	ZONING-FICA	-	-	-	-	-	-	
100-564000-131	ZONING-RETIREMENT	-	-	-	-	-	-	
100-564000-133	ZONING-INSURANCE	-	-	-	-	-	-	
100-564000-140	ZONING-BOARD REIMBURSEMENT	-	80.00	150.00	-	150.00	150.00	
100-564001-110	ZONING ASST- SALARY	-	-	-	-	-	-	
100-564001-130	ZONING ASST- FICA	-	-	-	-	-	-	
100-564001-131	ZONING ASST- RETIREMENT	-	-	-	-	-	-	
100-564001-133	ZONING ASST- INSURANCE	-	-	-	-	-	-	
	Total ZONING:	-	80.00	150.00	-	150.00	150.00	
ECONOMIC DEVELOPMENT								
100-567000-210	ECONOMIC DEVELOP-PROFESSIONAL	-	-	-	-	-	-	
100-567000-211	ECONOMIC DEVELOP-TOURISM	238,889.14	293,870.44	437,000.00	200,978.38	437,000.00	537,000.00	
100-567000-340	ECONOMIC DEVELOP-OPERATING SUP	-	-	-	-	-	-	
100-567000-720	ECONOMIC DEVELOP-CONTRIBUTIONS	-	-	-	-	-	-	
	Total ECONOMIC DEVELOPMENT:	238,889.14	293,870.44	437,000.00	200,978.38	437,000.00	537,000.00	22.88%
	Total CONSERVATION DEVELOPMENT:	360,880.73	394,082.53	550,070.00	268,252.59	574,506.71	650,070.00	18.18%
OTHER FINANCING USES								
100-592400-220	SPECIAL ASSESSMENT FUND TRANSF	-	-	-	-	-	-	
100-592400-300	DEBT SERVICE FUND TRANSFER	-	-	-	-	-	-	
100-592400-400	CAPITAL FUND TRANSFER	-	-	-	-	-	-	
100-592400-412	POLICE DEPT FUND TRANSFER	22,094.00	-	-	-	-	-	
100-592400-413	FIRE DEPT FUND TRANSFER	-	-	-	-	-	-	
100-592400-415	DPW DEPT FUND TRANSFER	11,880.00	-	-	-	-	-	
100-592400-416	PARKS DEPT FUND TRANSFER	-	-	-	-	-	-	
100-592400-421	STORMWATER FUNDTRANSFER	-	-	-	-	-	-	
100-592400-422	RD MAINTENANCE FUND TRANSFER	-	-	-	-	-	-	
100-592400-423	RD CONSTRUCTION FUND TRANSFER	-	-	-	-	-	-	
100-592400-424	PARK & REC FUND TRANSFER	-	-	-	-	-	-	
	Total OTHER FINANCING SOURCES:	33,974.00	-	-	-	-	-	

2026 DRAFT BUDGET - October 3, 2025

GL Account Parameters

PY End Date	12/31/2024
CY End Date	12/31/2025
Period Date	12/31/2025
FY End Date	12/31/2026

GL Account	Account Title	2023	2024	2025			2026	% Change
		Actual	Actual	CY Budget	CY Actual	YE Estimate	Budget	
	GENERAL FUND 100 REVENUE TOTAL	7,040,676.41	6,953,241.50	7,272,287.61	6,939,234.18	7,479,946.89	7,711,351.44	6.04%
	GENERAL FUND 100 EXPENDITURE TOTAL	6,664,805.79	6,992,717.99	7,272,287.61	5,266,860.38	7,376,308.30	7,711,351.44	6.04%
	NET TOTAL GENERAL FUND 100	375,870.62	(39,476.49)	-	1,672,373.80	103,638.59	-	



TOWN OF BROOKFIELD EMS FEE STRUCTURE REVIEW

**ENSURING SUSTAINABLE AND EQUITABLE
EMERGENCY MEDICAL SERVICES**

WHY WE'RE HERE

- **Rising EMS operational costs**
- **Low and stagnant State & Federal Government reimbursements**
- **Financial sustainability at risk**
- **Objective: Align fees with cost and fairness (Fee for Service)**

IS EMS CONSIDERED AN ESSENTIAL SERVICE?

- **Short Answer NO in Wisconsin!!!**
- **In Wisconsin, EMS remains statutorily undefined as an essential service.**
- **As a result, EMS agencies like ours must rely on limited reimbursements and local mechanisms (e.g., property taxes, service fees) to remain viable.**

Property Tax vs. Fee-for-Service

- **Property Taxes = Essential Services**
 - Police & Fire Suppression
 - Roads & Infrastructure
 - Elections & General Government
 - Benefit all residents equally
- **Fee-for-Service = User-Paid Services**
 - Emergency Medical Services (EMS)
 - Water & Sewer Utilities
 - Stormwater Management
 - Costs recovered from direct users

EMS FEE FOR SERVICE MODEL

- **Fee-for-service is a healthcare payment model where services are billed individually to patients or insurers.**
- **Similar to Town Water and Sewer Services**

EMS 101: WHAT HAPPENS ON AN AMBULANCE CALL

- **Basic Life Support (BLS): EMT-level care**
- **Advanced Life Support (ALS1/ALS2): Paramedic-level interventions**
- **Services vary by severity of medical need**

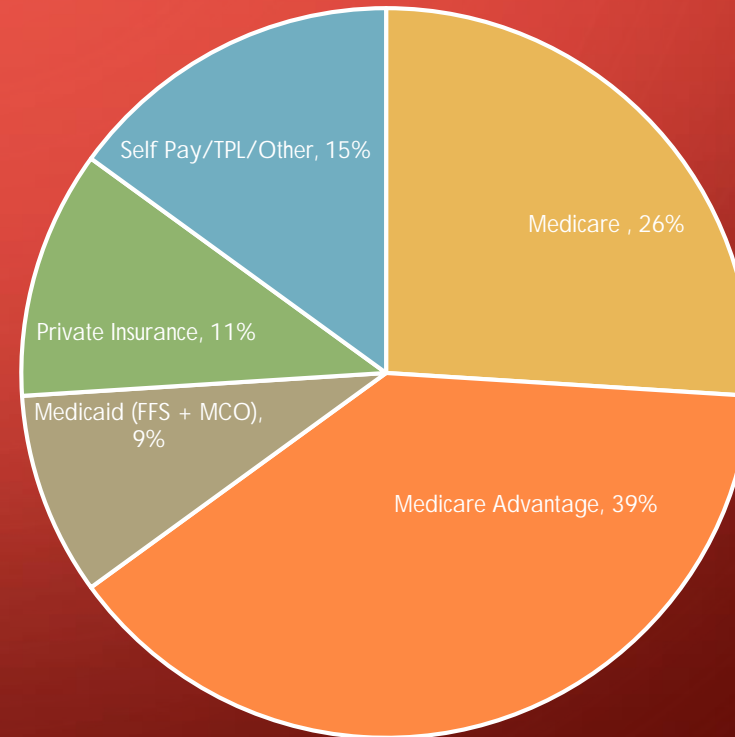
HOW AMBULANCE BILLING WORKS

- **Service → Bill → Reimbursement varies by payer**
- **Some payors (e.g., Medicare/Medicaid) set fixed rates**
- **Many bills partially unpaid or not paid at all**

WHO PAYS WHAT (PAYOR MIX BREAKDOWN)

- **Medicare: 26%**
- **Medicare Advantage: 39%**
- **Medicaid (FFS + MCO): 9%**
- **Private Insurance: 11%**
- **Self-Pay/Other: 15%**

Payor Mix



CURRENT FEES VS. 2024 ACTUAL COST

Service	Current Fee	Actual Cost
BLS	\$850	\$1850
ALS1	\$1,100	\$2,290
ALS2	\$1,250	\$2,490

Average Actual Cost per Incident = \$2210

WHAT WE ACTUALLY COLLECT

- **2024 Average Revenue per Call: \$286.60**
- **Collection Rate: 40.2% overall**
- **Some payors (Medicare/Medicaid) set the amount we're allowed to collect**
- **Example: ALS1 costs \$2,100 → Medicare pays ~\$450 → Patient can't be billed the rest**
- **Collection of Private insurance is only at 60% of amount billed**

WHAT IS GEMT AND WHY IT MATTERS

- **Ground Emergency Medical Transportation program**
- **Provides a validated and analytical process to determine the actual cost of operating OUR ambulance service.**
- **Allows public EMS agencies to recover Medicaid underpayments**
- **In 2025, Town will receive an additional \$44,000 (approx.) for 2024 medical Transports**
- **Only available for Medicaid Fee For Service (FFS) patients**

OUR REVENUE OPPORTUNITY

- **Raising fees to match cost helps us collect more from private insurance companies**
- **Keeps us eligible for maximum GEMT reimbursement**
- **Helps cover shortfalls from government payors i.e Medicare & Medicaid**

EMS ENTERPRISE FUND

- **EMS revenue above 2024 baseline goes into a dedicated fund**
- **Supports equipment, staffing, and EMS-specific needs**
- **Keeps EMS self-sustaining and reduces burden on the tax levy**

PROPOSED FEE SCHEDULE

- **Service** **New Fee (Proposed)**

BLS **\$ 1,850**

ALS 1 **\$ 2,300**

ALS 2 **\$ 2,500**

Non Transport BLS **\$ 500**

Non Transport ALS **\$ 650**

Mileage **\$ 20**

NEW RATES PRIVATE INSURANCE PAYORS (2024)

<u>Call Type</u>	<u>2024 #s</u>	<u>Current Rates</u>	<u>Proposed Rates</u>	<u>Collection %</u>	<u>New Rate Rev</u>	<u>2024 Rev Prvt Ins</u>
• ALS RES	25	\$1,100.00	\$2,400.00	60%	\$36,000.00	\$16,500.00
• ALS NON RES	30	\$1,225.00	\$2,400.00	60%	\$43,200.00	\$22,050.00
• BLS RES	25	\$850.00	\$1,850.00	60%	\$22,750.00	\$12,750.00
• BLS NON RES	37	\$950.00	\$1,850.00	60%	<u>\$41,070.00</u>	<u>\$21,090.00</u>
Totals	117				\$143,020.00↑	\$72,390.00

Projected Revenue Increase \$70,630.00 (97% Increase in revenue)

RESIDENT PROTECTIONS

- **Balance billing limited to non-residents**
- **Residents will not see excessive personal bills**
- **Community-focused and fair**

ANNUAL FEE ADJUSTMENTS

- Ambulance fees will be automatically adjusted
- Adjustments based on the most recent Wisconsin GEMT cost analysis
- Ensures fees remain aligned with actual service costs
- Reported annually to the Town Board

EMS ENTERPRISE FUND

Purpose:

- **Dedicated fund to track EMS revenues and expenses separately from the General Fund.**

Funding Source:

- **Revenues generated from ambulance transport fees and related EMS charges.**

Utilization:

- **Support operational costs of ambulance services.**
- **Purchase and replace EMS equipment and ambulances.**
- **Fund EMS staffing and training needs.**
- **Provide long-term financial sustainability for EMS without relying on property taxes.**

FINAL RECOMMENDATION

- **Adopt proposed fee structure**
- **Limit balance billing to non-residents**
- **Implement EMS Enterprise Fund**
- **Use data-based process to adjust fees annually**

The background is a solid dark red color. In the four corners, there are decorative elements consisting of thin, light red lines that branch out like circuit traces, ending in small circles.

Questions & Discussion

STATE OF WISCONSIN:

TOWN OF BROOKFIELD:

WAUKESHA COUNTY:

RESOLUTION #2025-03

**RESOLUTION APPROVING AN UPDATED AMBULANCE FEE SCHEDULE
PURSUANT TO SECTION 5.18(4) OF THE TOWN'S MUNICIPAL CODE**

THE TOWN BOARD OF THE TOWN OF BROOKFIELD, WAUKESHA COUNTY, WISCONSIN, DOES ORDAIN AS FOLLOWS:

WHEREAS, Section 5.18(4)(a) of the Town's Municipal Code provides that fees for ambulance and emergency medical service in the Town for conveyance of both residents and non-residents shall be determined by the Fire Chief or the Chief's designee and approved by resolution of the Town Board; and

WHEREAS, the Fire Chief has reviewed current ambulance operations, industry benchmarks, and payer reimbursement data, and recommends updating the ambulance fee schedule to more accurately reflect the actual cost of delivering ambulance and emergency medical services; and

WHEREAS, the Town Board further recognizes the importance of maintaining fair, reasonable, and sustainable ambulance fees to ensure the Town Fire Department can provide high-quality, necessary emergency care.

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Brookfield, Waukesha County, Wisconsin, that the following Ambulance Fee Schedule is hereby approved, effective for services rendered on and after October 8, 2025, until amended by subsequent Town Board action or as otherwise provided in this Resolution:

1. Basic Life Support (BLS) Transport: \$ 1,850.00
2. Advanced Life Support Level 1 (ALS1): \$ 2,300.00
3. Advanced Life Support Level 2 (ALS2): \$ 2,500.00
4. Non-Transport/On-Scene Care (BLS): \$ 500.00
5. Non-Transport/On-Scene Care (ALS): \$ 650.00
6. Mileage (per loaded mile): \$ 20.00

BE IT FURTHER RESOLVED that beginning in calendar year 2026, and each year thereafter, the Town's ambulance fee schedule shall be administratively adjusted by the Fire Chief (or the Chief's designee) based upon the most recent Wisconsin Ground Emergency Medical Transport cost analysis as submitted to, and accepted by, the Wisconsin Department of Health Services. Any such adjustment shall be reported annually to the Town Board and incorporated into the Town's Master Schedule of Fees.

BE IT FURTHER RESOLVED that the fees set forth in this Resolution shall be incorporated into and made part of the Town's Master Schedule of Fees.

BE IT FURTHER RESOLVED that Town Clerk and Fire Chief shall have the authority to take all necessary action to effectuate the purpose of this Resolution.

Adopted by the Town Board of the Town of Brookfield this 7th day of October, 2025.

BY: _____
Keith Henderson, Chairman

BY: _____
John Charlier, Supervisor

BY: _____
Steve Kohlmann, Supervisor

BY: _____
John R. Schatzman, Sr., Supervisor

BY: _____
Ryan Stanelle, Supervisor

ATTEST: _____
Tom Hagie, Interim Clerk

STATE OF WISCONSIN:

TOWN OF BROOKFIELD:

WAUKESHA COUNTY:

RESOLUTION #2025-04

**RESOLUTION APPROVING AN UPDATED AMBULANCE FEE SCHEDULE
PURSUANT TO SECTION 5.18(4) OF THE TOWN'S MUNICIPAL CODE**

THE TOWN BOARD OF THE TOWN OF BROOKFIELD, WAUKESHA COUNTY, WISCONSIN, DOES ORDAIN AS FOLLOWS:

WHEREAS, the Town of Brookfield Fire Department provides Emergency Medical Services (EMS), including ambulance transport, as authorized under Wis. Stat. § 60.56(1);

WHEREAS, the Town Board of the Town of Brookfield has determined that the establishment of an EMS Enterprise Fund is necessary to ensure the proper accounting of EMS-related revenues and expenditures, in accordance with Wisconsin's Uniform Chart of Accounts and best municipal finance practices;

WHEREAS, enterprise funds are a type of proprietary fund that operate on a self-supporting basis, intended to be funded primarily through user fees and service charges, such as ambulance transport fees; and

WHEREAS, the Town Board recognizes the need to balance revenue allocation between the Town's General Fund and the EMS Enterprise Fund, while ensuring that a portion of EMS revenues are preserved for reinvestment into EMS operations, capital needs, and long-term financial stability.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. **Establishment of EMS Enterprise Fund.** An EMS Enterprise Fund is hereby created as a proprietary fund of the Town of Brookfield, to be accounted for on an accrual basis. The Fund shall be used exclusively for EMS-related expenditures, including but not limited to personnel, training, equipment, vehicles, facilities, billing services, and overhead allocations.

2. **Revenue Allocation.** The first \$200,000.00 of net annual EMS user fee revenues (including ambulance user fee revenues) shall be allocated to the Town's General Fund. All net annual EMS user fee revenues exceeding \$200,000.00 shall be deposited into the EMS Enterprise Fund.

3. **Annual Adjustment of Baseline Allocation.** Beginning in Fiscal Year 2026 and each year thereafter, the \$200,000.00 baseline allocation shall increase by the same percentage as the increase to the Fire Department's adopted General Fund operating budget for that fiscal year. For purposes of illustration, if the Fire Department's General Fund appropriation increases by 2.0%, the baseline allocation shall increase by 2.0% (to \$204,000.00).

4. **Accounting & Reporting.** The Town Treasurer shall establish appropriate accounting codes for the EMS Enterprise Fund consistent with the Wisconsin Department of Revenue's Uniform Chart of Accounts. Revenues and expenditures of the Fund shall be subject to the Town's annual budget ordinance, reported in the Town's financial statements, and submitted on all required State forms.

5. **Use of Enterprise Fund Revenues.** Funds deposited into the EMS Enterprise Fund shall remain within the Fund and may only be used for EMS operations, EMS-related capital purchase, and other purposes as authorized by resolution of the Town Board.

6. **Effective Date.** This Resolution shall take effect immediately upon passage and adoption by the Town Board.

Adopted by the Town Board of the Town of Brookfield this 7th day of October, 2025.

BY: _____
Keith Henderson, Chairman

BY: _____
John Charlier, Supervisor

BY: _____
Steve Kohlmann, Supervisor

BY: _____
John R. Schatzman, Sr., Supervisor

BY: _____
Ryan Stanelle, Supervisor

ATTEST: _____
Tom Hagie, Interim Clerk

[illegible]

Sheet Metal • Piping • Controls • Refrigeration

Alternate #1 Furnish Electrical Power Wiring:

To replace the condenser, we will need assistance from an electrician. We can provide an electrician to do any necessary changes to the power wiring for a new unit. Included would be new breaker and disconnect.

Our add to the base price above to provide an electrician is **\$3,500.00**

To replace the existing condenser and cooling coil, the following payment terms would apply. 25% deposit upon time of acceptance, 50% due at mobilization, 25% remainder new 30 upon completion.

Due to ongoing global trade uncertainties and the potential reinstatement or expansion of tariffs our pricing is subject to change. Specifically, any new or increased tariffs, duties, import restrictions, or changes in trade policy that materially impact the cost of goods, raw materials, or transportation may necessitate a price adjustment. As changes occur after the date of this proposal, Bredan Mechanical Systems reserves the right to revise pricing accordingly.

Pricing for all work described has been based on working during normal business hours, Monday through Friday, 7:00 am – 4:00 pm. Premium rates would be added for work after such hours or on weekends.

BREDAN Mechanical Systems, Inc. looks forward to working with you on this project. If you have any questions in regards to the above, please contact me.

Sincerely,

David Renaud

David Renaud
BREDAN Mechanical Systems, Inc.

Accepted:_____