

2023

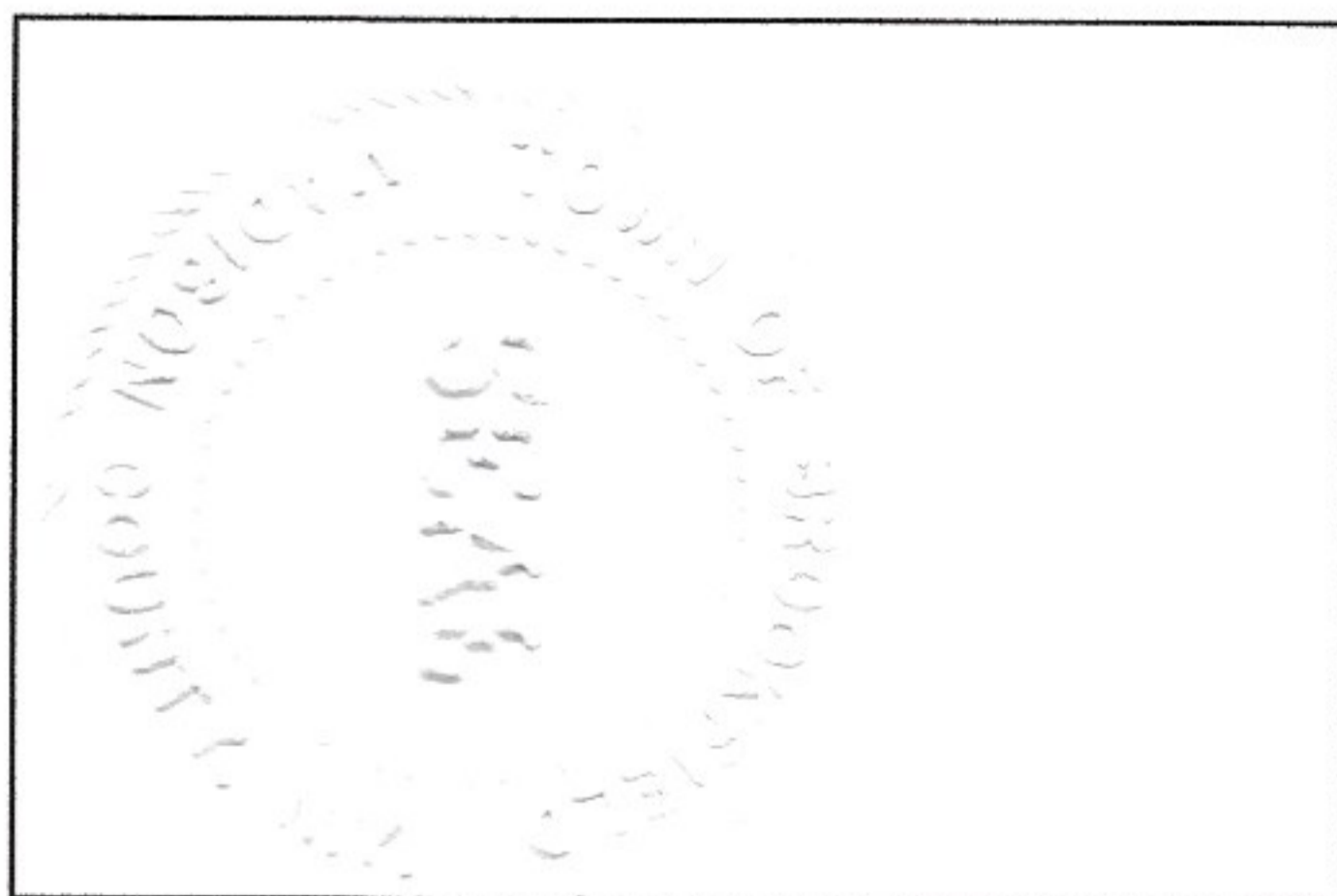
Town Budget

Town of Brookfield

County of Madison

I, Sherry Perretta, Town Clerk, do hereby certify that the following is a true and correct copy of the Town of Brookfield Budget for the year 2023 as adopted by the Town Board on November 14, 2022.

Signed: Sherry Perretta



FUND	APPROPRIATIONS & PROVISIONS	LESS: ESTIMATED REVENUES	LESS: RESERVE or FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
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GENERAL	\$ 420,465	\$ 121,780	\$ -	\$ 298,685
HIGHWAY	\$ 1,299,462	\$ 742,454	\$ -	\$ 557,008
TOTAL	\$ 1,719,927	\$ 864,234	\$ -	\$ 855,693
FIRE DISTRICTS	\$ 188,376	\$ -	\$ -	\$ 188,376
LIGHTING DISTRICTS	\$ 18,450	\$ -	\$ -	\$ 18,450

2022 Tax Levy = \$ 834,216
 2023 Tax Levy = \$ 855,693
 Difference: \$ 21,477

Levy Change: **2.57%** Tax Cap = 2.00%

~\$856,140 without overriding the tax cap
 \$447.00
 Left before you go over tax cap. If negative: you're over tax cap

CALCULATION OF TAX RATE:

AMOUNT RAISED BY TAXES:	ASSESSED TAXABLE VALUE:	EQUALS TAX RATE per \$1,000:
\$855,693.00	\$124,663,581.00	\$6.864017
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	INCREASE in taxes vs. 2022	Assessed Value
2022 Tax Rate:	\$6.757198	\$100,000
2023 Tax Rate:	\$6.864017	\$200,000
Difference:	\$0.106819	\$300,000
	or	\$400,000
TAX RATE change vs. 2022	1.58%	\$500,000

Town Budget Revenue

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
REVENUES					
REAL PROPERTY TAXES	A1001	\$ 248,528.00	\$ 266,454.00	\$ 291,462.00	\$ 298,685.00
SPECIAL ASSESSMENTS	A1030	\$ -	\$ -	\$ -	\$ -
INTEREST & PENALTIES ON RPT	A1090	\$ 5,647.17	\$ 6,493.29	\$ 5,373.16	\$ 4,500.00
PRIOR YEARS' INT & PEN	A1090	\$ 2,227.00	\$ -	\$ -	\$ -
NON-PROP. TAX DISTRIBUTION	A1120	\$ 45,430.00	\$ 45,430.00	\$ 55,430.00	\$ 60,430.00
DEPARTMENT INCOME					
FRANCHISE FEES	A1170	\$ 4,074.21	\$ 4,170.89	\$ 4,676.55	\$ 3,900.00
CLERKS FEES-GENERAL	A1255	\$ 818.62	\$ 710.77	\$ 64.29	\$ 700.00
VITAL STATISTICS	A1603	\$ 360.00	\$ 850.00	\$ 620.00	\$ 300.00
PLANNING BOARD FEES	A2115	\$ 725.00	\$ 300.00	\$ 225.00	\$ 250.00
USE OF MONEY & PROPERTY					
INTEREST & EARNINGS	A2401	\$ 2,300.32	\$ 284.19	\$ 1,687.19	\$ 500.00
RENTAL OF EQUIP OTHER GOV	A2416	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
LICENSES & PERMITS					
DOG LICENSES	A2544	\$ 1,184.50	\$ 1,136.00	\$ 518.50	\$ 3,000.00
BUILDING PERMITS, ETC	A2555	\$ 5,640.00	\$ 5,660.00	\$ 4,715.00	\$ 3,500.00
SANITARY PERMITS	A2590	\$ 400.00	\$ 300.00	\$ 250.00	\$ 200.00
FINES & FORFEITURES					
FINES & FORFEITED BAIL	A2610	\$ 5,187.00	\$ 5,648.00	\$ 5,690.00	\$ 8,000.00
REFUND OF PRIOR YEARS' EXP	A2701	\$ -	\$ 5,440.12	\$ 264.98	\$ -
YELLOW BRICK ROAD CASINO	A2725	\$ 26,054.00	\$ 37,989.00	\$ -	\$ 15,000.00
MISCELLANEOUS REVENUES	A2770	\$ 492.46	\$ -	\$ -	\$ -
STATE AID					
STATE AID	A3001	\$ 17,744.00	\$ 17,744.00	\$ -	\$ 10,000.00
MORTGAGE TAX	A3005	\$ 12,421.92	\$ 32,972.24	\$ 12,103.08	\$ 11,000.00
STATE AID and/or GRANTS	A3989	\$ 30,000.00	\$ -	\$ -	\$ -
DONATIONS TO PARKS	A3820	\$ 100.00	\$ 50.00	\$ -	\$ -
ARPA FEDERAL FUNDING	A4089	\$ -	\$ 123,332.96	\$ 123,332.96	\$ -
BONDS					
STATUTORY INSTALLMENT BONDS	A5720	\$ -	\$ -	\$ -	\$ -
Total Revenue (w/o Taxes)		\$ 161,306.20	\$ 289,011.46	\$ 215,450.71	\$ 121,780.00
GRAND TOTALS (w/ Real Prop. Tax)		\$ 409,834.20	\$ 555,465.46	\$ 506,912.71	\$ 420,465.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
EXPENDITURES					
TOWN BOARD					
PERSONAL SERVICES	A1010.1	\$ 9,178.00	\$ 9,178.00	\$ 5,536.20	\$ 9,643.00
CONTRACTUAL EXPENSES	A1010.4	\$ 2,043.92	\$ 1,339.69	\$ 1,791.59	\$ 2,500.00
JUSTICES					
PERSONAL SERVICES	A1110.1	\$ 13,206.00	\$ 13,206.00	\$ 8,289.80	\$ 13,875.00
COURT CLERK	A1110.11	\$ 6,120.00	\$ 6,120.00	\$ 4,617.80	\$ 6,431.00
COURT GRANT	A1110.4	\$ 30,380.00	\$ -	\$ -	
CONTRACTUAL EXPENSES	A1110.4	\$ 1,859.68	\$ 1,996.55	\$ 936.41	\$ 2,750.00
SUPERVISOR					
PERSONAL SERVICES	A1220.1	\$ 7,280.00	\$ 7,280.00	\$ 4,331.85	\$ 7,649.00
CONTRACTUAL EXPENSES	A1220.4	\$ 474.58	\$ 481.65	\$ 84.35	\$ 500.00
BOOKKEEPER TO SUPERVISOR					
PERSONAL SERVICES	A1310.40	\$ 15,912.00	\$ 15,912.00	\$ 11,152.00	\$ 17,220.00
BUDGET OFFICER	A1340.1	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
TAX COLLECTION					
CONTRACTUAL EXPENSES	A1330.4	\$ 1,189.50	\$ 1,212.75	\$ 1,006.38	\$ 3,000.00
ASSESSORS					
PERSONAL SERVICES	A1355.1	\$ 7,479.11	\$ 5,833.87	\$ 9,345.10	\$ 16,482.00
DEPUTY CLERK	A1355.11	\$ 2,600.01	\$ 10,166.13	\$ 824.10	\$ -
CONTRACTUAL EXPENSES	A1355.4	\$ 394.65	\$ 1,260.47	\$ 665.34	\$ 750.00
TAX ADJUSTMENTS CONTR.	A1370.4	\$ 4,316.85	\$ 1,772.17	\$ -	\$ -
TOWN CLERK					
PERSONAL SERVICES	A1410.1	\$ 16,988.00	\$ 16,988.00	\$ 10,971.10	\$ 17,848.00
DEPUTY CLERK	A1410.11	\$ 1,236.00	\$ 1,236.00	\$ -	\$ 3,200.00
CLERK EQUIPMENT	A1410.2	\$ 1,655.00	\$ 1,955.00	\$ -	\$ 1,700.00
CONTRACTUAL EXPENSES	A1410.4	\$ 1,386.40	\$ 1,444.32	\$ 1,768.70	\$ 3,250.00
REGISTRAR					
PERSONAL SERVICES	A4020.4	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
ATTORNEY					
CONTRACTUAL	A1420.4	\$ 27,175.00	\$ 505.85	\$ 4,196.75	\$ 13,000.00
BUILDINGS					
PERSONAL SERVICES	A1620.1	\$ 3,060.00	\$ -	\$ 172.50	\$ 4,000.00
CONTRACTUAL	A1620.4	\$ 11,665.52	\$ 15,174.19	\$ 11,936.20	\$ 22,000.00
ROOF REPLACEMENT	A1620.41	\$ -	\$ -	\$ 23,000.00	\$ -
CENTRAL COMM. SYSTEM					
EQUIPMENT	A1650.2	\$ 832.32	\$ -	\$ -	\$ -
CONTRACTUAL	A1650.4	\$ -	\$ -	\$ -	\$ 2,000.00
WEBSITE MAINTENANCE	A1650.41	\$ 750.00	\$ -	\$ -	\$ 750.00
SPECIAL ITEMS					
UNALLOCATED INSURANCE	A1910.4	\$ 31,529.09	\$ 32,594.36	\$ 33,527.06	\$ 35,740.00
MUNICIPAL ASSOCIATION DUES	A1920.4	\$ 899.00	\$ 900.00	\$ -	\$ 900.00
CONTINGENT ACCOUNT	A1990.4	\$ -	\$ -	\$ -	\$ 12,000.00
TRAFFIC CONTROL					
EQUIPMENT	A3310.2	\$ 1,643.04	\$ 2,746.33	\$ 275.17	\$ 500.00
CAPITAL RESERVE FUND					
	A9950.9	\$ 15,000.00	\$ 15,000.00	\$ 283,500.76	\$ 15,000.00
PAGE TOTALS		\$ 217,753.67	\$ 183,803.33	\$ 417,929.16	\$ 214,188.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
CONTROL OF ANIMALS					
PERSONAL SERVICES	A3510.1	\$ 2,800.00	\$ 2,800.00	\$ 1,190.00	\$ 2,942.00
EQUIPMENT	A3510.2	\$ -	\$ -	\$ -	\$ 250.00
CONTRACTUAL EXPENSES	A3510.4	\$ -	\$ -	\$ -	\$ 500.00
LABORATORY					
DRUG TESTING CONTRACTUAL	A4025.4	\$ 633.50	\$ 633.50	\$ 220.50	\$ 1,000.00
SUPERINTENDENT OF HWYS					
PERSONAL SERVICES	A5010.1	\$ 54,017.00	\$ 54,558.00	\$ 34,581.60	\$ 64,200.00
CONTRACTUAL EXPENSES	A5010.4	\$ 409.32	\$ 1,254.94	\$ 592.88	\$ 2,000.00
GARAGE					
EQUIPMENT	A5132.2	\$ 1,100.00	\$ -	\$ -	\$ 2,000.00
CONTRACTUAL EXPENSES	A5132.4	\$ 31,541.33	\$ 32,005.12	\$ 26,299.77	\$ 35,000.00
STREET LIGHTING					
LED CONVERSION	A5182.4	\$ -	\$ -	\$ 4,428.79	\$ -
VETERANS' SERVICES					
CONTRACTUAL EXPENSES	A6510.4	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
PROGRAMS FOR THE AGING					
CONTRACTUAL EXPENSES	A6772.4	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
BROOKFIELD PARKS					
BROOKFIELD PARK	A7110.41	\$ 983.45	\$ 1,558.24	\$ 412.95	\$ 3,000.00
STABILIZATION PROJECT	A7110.42	\$ -	\$ -	\$ 29,700.00	\$ -
NORTH BROOKFIELD PARK	A7110.42	\$ 3,000.00	\$ 2,000.00	\$ 2,166.68	\$ 3,000.00
LEONARDSVILLE PARK	A7110.43	\$ 1,600.00	\$ 1,600.00	\$ 900.00	\$ 2,000.00
GORTON LAKE	A7110.44	\$ -	\$ 86.00	\$ -	\$ 1,000.00
YOUTH PROGRAMS					
EQUIPMENT	A7310.2	\$ -	\$ 72.33	\$ -	\$ 3,000.00
CONTRACTUAL EXPENSES	A7310.4	\$ -	\$ 2,420.00	\$ 2,580.00	\$ 4,000.00
HISTORIAN					
PERSONAL SERVICES	A7510.40	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
HISTORICAL PROPERTY					
CONTRACTUAL EXPENSES	A7520.4	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
CELEBRATIONS					
CONTRACTUAL EXPENSES	A7550.4	\$ 670.71	\$ 1,647.65	\$ 800.65	\$ 1,500.00
PLANNING					
CONTRACTUAL EXPENSES	A8020.4	\$ 439.58	\$ 452.06	\$ 100.18	\$ 1,500.00
ENVIRMNT CNTRL, CODES ENF					
PERSONAL SERVICES	A8090.1	\$ 9,779.00	\$ 9,779.00	\$ 6,138.50	\$ 10,275.00
CONTRACTUAL EXPENSES	A8090.4	\$ 420.00	\$ 986.77	\$ 167.81	\$ 1,000.00
TOWN BEAUTIFICATION					
TOWN BEAUTIFICATION	A8510.4	\$ 200.00	\$ 332.12	\$ 435.00	\$ 750.00
CEMETERIES					
MAINTENANCE	A8810.4	\$ -	\$ -	\$ -	\$ 7,000.00
PAGE TOTALS		\$ 109,993.89	\$ 114,585.73	\$ 113,115.31	\$ 148,817.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
EMPLOYEE BENEFITS					
STATE RETIREMENT	A9010.8	\$ 11,500.00	\$ 11,500.00	\$ 12,000.00	\$ 12,000.00
SOCIAL SECURITY	A9030.8	\$ 10,041.62	\$ 10,298.22	\$ 6,957.67	\$ 11,000.00
WORKERS' COMP.	A9040.8	\$ 22,545.00	\$ 21,576.00	\$ 20,238.00	\$ 18,500.00
UNEMPLOYMENT INSURANCE	A9050.8	\$ 512.00	\$ 1,898.51	\$ -	\$ -
DISABILITY INSURANCE	A9055.8	\$ 566.16	\$ 392.22	\$ 168.62	\$ 500.00
HOSPITAL & MEDICAL	A9060.8	\$ 15,103.25	\$ 15,444.68	\$ 8,150.90	\$ 15,460.00
PAGE TOTALS		\$ 60,268.03	\$ 61,109.63	\$ 47,515.19	\$ 57,460.00
PAGE ONE TOTAL		\$ 217,753.67	\$ 183,803.33	\$ 417,929.16	\$ 214,188.00
PAGE TWO TOTAL		\$ 109,993.89	\$ 114,585.73	\$ 113,115.31	\$ 148,817.00
PAGE THREE TOTAL		\$ 60,268.03	\$ 61,109.63	\$ 47,515.19	\$ 57,460.00
GRAND TOTALS		\$ 388,015.59	\$ 359,498.69	\$ 578,559.66	\$ 420,465.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
REVENUES					
LOCAL SOURCES					
REAL PROPERTY TAXES	DA1001	\$ 554,755.00	\$ 549,997.00	\$ 542,754.00	\$ 557,008.00
NON-PROP. TAX DISTRIBUTION	DA1120	\$ 211,545.03	\$ 216,103.46	\$ 268,796.06	\$ 281,454.00
SNOW REMOVAL OTHER GOVT.	DA2300	\$ 207,193.45	\$ 184,736.98	\$ 133,534.33	\$ 170,000.00
FUEL REIMBURSEMENTS	DA2389	\$ 1,189.44	\$ 1,077.96	\$ 1,743.03	\$ 500.00
INTEREST & EARNINGS	DA2401	\$ 2,184.70	\$ -	\$ 34.38	\$ -
SALE OF SCRAP MATERIAL	DA2650	\$ -	\$ 952.08	\$ 1,560.93	\$ 500.00
SALE OF EQUIPMENT	DA2665	\$ 2,352.65	\$ 58,785.00	\$ 4,950.00	\$ 25,000.00
INSURANCE RECOVERIES	DA2680	\$ 1,671.26	\$ 6,000.00	\$ 631.44	\$ -
REFUND OF PRIOR YEAR'S EXP	DA2701	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS INCOME	DA2770	\$ -	\$ 2,593.02	\$ -	\$ -
STATE AID					
C.H.I.P.S.	DA3501	\$ 228,570.99	\$ 385,583.92	\$ -	\$ 250,000.00
STATE AID, GRANTS, ETC.	DA3989	\$ -	\$ 9,478.96	\$ -	\$ -
FEMA	DA4960	\$ 28,610.86	\$ 28,262.96	\$ -	\$ -
INTERFUND TRANSFERS	DA5031	\$ 15,000.00	\$ -	\$ 283,500.76	\$ 15,000.00
BOND ANTICIPATION NOTES	DA5730	\$ 300,000.00	\$ -	\$ -	\$ -
<i>Total Revenue (w/o Taxes)</i>		\$ 998,318.38	\$ 893,574.34	\$ 694,750.93	\$ 742,454.00
GRAND TOTALS (w/ Real Prop. Tax)		\$ 1,553,073.38	\$ 1,443,571.34	\$ 1,237,504.93	\$ 1,299,462.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
EXPENDITURES					
GENERAL REPAIRS					
PERSONAL SERVICES	DA5110.1	\$ 125,478.62	\$ 129,565.91	\$ 78,132.04	\$ 148,000.00
CONTRACTUAL EXPENSE	DA5110.4	\$ 57,718.33	\$ 101,324.21	\$ 53,671.51	\$ 100,000.00
MILL HILL PROJECT	DA5110.41	\$ -	\$ -	\$ 32,973.45	
CAPITAL IMPROVEMENTS					
CHIPS	DA5112.2	\$ 261,770.59	\$ 360,158.63	\$ 99,708.49	\$ 250,000.00
BRIDGES					
CONTRACTUAL EXPENSE	DA5120.4	\$ -	\$ -	\$ -	\$ 1,000.00
MACHINERY					
EQUIPMENT	DA5130.2	\$ 233,324.40	\$ 480,115.98	\$ 383,500.76	\$ 44,000.00
CONTRACTUAL EXPENSE	DA5130.4	\$ 93,966.58	\$ 94,422.63	\$ 58,116.06	\$ 100,000.00
BRUSH & WEEDS					
CONTRACTUAL EXPENSE	DA5140.4	\$ 2,100.00	\$ 2,000.00	\$ -	\$ 2,000.00
SNOW REMOVAL TWN HGWY					
PERSONAL SERVICES	DA5142.1	\$ 179,892.02	\$ 170,482.50	\$ 114,112.07	\$ 222,210.00
CONTRACTUAL EXPENSE	DA5142.4	\$ 56,201.30	\$ 52,298.78	\$ 20,184.46	\$ 75,000.00
SNOW REMOVAL OTHER GOVT.					
CONTRACTUAL EXPENSE	DA5148.4	\$ 55,051.67	\$ 51,588.46	\$ 20,184.45	\$ 75,000.00
EMPLOYEE BENEFITS					
STATE RETIREMENT	DA9010.8	\$ 43,369.00	\$ 40,554.00	\$ 47,254.00	\$ 30,781.00
SOCIAL SECURITY	DA9030.8	\$ 22,768.73	\$ 22,396.49	\$ 13,807.36	\$ 28,330.00
WORKERS' COMP. INS.	DA9040.8	\$ 24,553.00	\$ 22,605.00	\$ 20,600.00	\$ 20,000.00
UNEMPLOYMENT INS.	DA9050.8	\$ 494.70	\$ 1,693.40	\$ -	\$ -
DISABILITY INS.	DA9055.8	\$ 253.38	\$ 191.58	\$ 89.03	\$ 250.00
HOSPITAL & MEDICAL	DA9060.8	\$ 28,760.22	\$ 29,870.04	\$ 9,550.19	\$ 27,366.00
HRA CONTRIBUTIONS	DA9060.81	\$ 10,422.53	\$ 8,771.35	\$ 351.32	\$ 15,125.00
HEALTH INS. STIPENDS	DA9060.82	\$ 4,200.00	\$ 4,800.00	\$ 600.00	\$ 4,800.00
OTHER EE BENEFIT-UNIFORMS	DA9089.8	\$ 5,706.14	\$ 6,257.87	\$ 2,673.76	\$ 5,600.00
DEBT SERVICE PRINCIPAL					
STATUTORY BONDS	DA9785.6	\$ 173,247.57	\$ 140,645.89	\$ 39,185.13	\$ 125,000.00
DEBT SERVICE INTEREST					
STATUTORY BONDS	DA9785.7	\$ 9,378.48	\$ 12,017.64	\$ 1,327.08	\$ 25,000.00
TRANSFER TO CAPITAL RSRV					
	DA9950.9	\$ -	\$ -	\$ -	
GRAND TOTALS		\$ 1,388,657.26	\$ 1,731,760.36	\$ 996,021.16	\$ 1,299,462.00

ACCOUNT	ITEM CODE	ACTUAL 2020	ACTUAL 2021	YTD (Jan-Aug) 2022	Tentative Budget 2023
EXPENDITURES					
BROOKFIELD FIRE DISTRICT	SF1001a	\$ 66,000.00	\$ 67,000.00	\$ 68,000.00	\$ 70,000.00
LEONARDSVILLE FIRE DISTRICT	SF1001b	\$ 37,144.00	\$ 38,573.00	\$ 38,424.00	\$ 43,022.00
N. BROOKFIELD FIRE DISTRICT	SF1001c	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00	\$ 57,000.00
HUBBARDSVILLE FIRE DISTRICT	SF1001d	\$ 11,154.00	\$ 11,634.00	\$ 11,496.00	\$ 11,410.00
UNADILLA FPD	SF1001e	\$ 3,478.00	\$ 3,478.00	\$ 3,478.00	\$ 3,478.00
BRIDGEWATER FPD	SF1001f	\$ 3,366.00	\$ 3,366.00	\$ 3,366.00	\$ 3,366.00
SHERBURNE FPD	SF1001g	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
TOTALS		\$ 178,242.00	\$ 181,151.00	\$ 181,864.00	\$ 188,376.00

EXPENDITURES					
BROOKFIELD LIGHTING	SL1001a	\$ 8,040.84	\$ 9,147.95	\$ 4,779.95	\$ 9,600.00
LEONARDSVILLE LIGHTING	SL1001b	\$ 3,783.66	\$ 4,524.19	\$ 2,506.87	\$ 5,200.00
N. BROOKFIELD LIGHTING	SL1001c	\$ 2,385.15	\$ 2,798.39	\$ 1,680.55	\$ 3,000.00
UNADILLA LIGHTING	SL1001d	\$ 398.49	\$ 433.65	\$ 322.33	\$ 650.00
TOTALS		\$ 14,608.14	\$ 16,904.18	\$ 9,289.70	\$ 18,450.00