



ANNUAL MEETING MINUTES
TOWN OF BRULE
BRULE, WISCONSIN 54820
www.brule-wi.gov

Date: April 28, 2026

Fred Stoll, Chairman called the meeting to order at 6:30 pm with the Pledge of Allegiance. Adam Olson, Keith Kesler, Amy Eliot, and Diane Nelson were present.

Agenda: Motion by Adam, seconded by Fred to approve the agenda for the annual meeting, motion carried.

Minutes: Motion by Keith, seconded by Amy to approve the 2025 annual meeting minutes, motion carried.

Financial Report: The 2025 Financial Audit, completed by Johnson Block & Company was distributed. It included all expenditures and revenues for 2025. Motion by Keith, seconded by Adam to accept the financial statements, motion carried. It is attached.

Fire Report: Keith Kesler provided a 2025 Fire Department Report. Diane motioned, seconded by Adam to accept the report, motion carried. He also discussed the FEMA grant for radios, the problem with getting the funding as the government is currently shut down, and the great price he ended up negotiating for the radios. His detailed report is attached, along with his report detailing almost \$1.5M in grants they have gotten since 1995.

Road Report: Fred mentioned projects that were completed or ongoing. The bridge on the After Hours Rd. was completed by DOT. Cost was covered 100% by a federal grant. A culvert is being replaced on Sandy Run by Trout Unlimited that is covered 100% by them. We blacktopped Birch Rd and several areas where culverts had been replaced. We plan to blacktop Kauppi Rd. this year. It is a TRIP funded project that is eligible for approximately \$50K in state funding, and the total estimated cost is \$200K. Bids will be going out for asphalt work soon.

The Co-op Park Rd. and High Landing Rd projects were submitted to the WDNR; however, no agreement has been received for either road. Annual road inspections will happen in early May. Priorities for a new three-year plan will be determined. Wentala Rd and Seven Mile Rd both are high priorities.

Garage Update: DSGW and Windsor Engineering have completed the design and plan documents. Bids were accepted for the construction. The project was awarded to Northwest Builders of Rice Lake for approximately \$1.7M. Additional expenses will include contingencies and change orders, well installation, gas, electricity, sewer, permitting, inspections, unit costs for excavation and fill, builder's risk insurance, furnishings, etc. The town is issuing \$2.1M in General Obligation Promissory Notes in May, working with the firms Baird; Quarles & Brady LLP; and Johnson Block & Company. The notes will be paid

back semiannually for 20 years. This type of financing is being used as it provides the lowest interest rate for municipalities.

Construction will begin in May, with a pre-construction meeting being held during the first week. Construction is expected to be substantially completed in 25 weeks. A summary handout from the meeting is attached.

Assessors Report: The assessor's report was distributed motion by Diane, seconded by Keith to accept, motion carried.

Sanitary District Report: Since last year, Dale Copp has retired and Carrie Rydberg has resigned. Thomas Keefe was hired as chairman. A new clerk/treasurer will be hired soon. Amy discussed the project on Hwy. 27 over Casey Creek. The DOT is planning to replace a culvert with a bridge as they have received \$500,000 from Trout Unlimited to make a fish friendly passage in that location. However, by changing it from a culvert to a bridge, they will require the sanitary district to reroute the sanitary line under the creek and install a lift station at a total estimated cost of almost \$500,000. Trout Unlimited has indicated a fish-friendly culvert would meet their needs and they did not require a bridge. As there are only 5 parcels on the other side of this creek, which generate revenue of less than \$3000 annually, this seems an unreasonable expense to put on a small community.

At this point the sanitary district is exploring the option of disconnecting people from the sanitary district and installing septic or holding tanks. A meeting has been scheduled with the homeowners and with installers of septic and holding tanks to explore the feasibility of separation. The DOT is planning to put their project out for bids on May 12. The district has informed them the cost is too high for the reroute and they are exploring this other option. They need to get back to the DOT before May 12.

Open Book & Board of Review: Open Book is set for April 23rd from 5-7 pm. Board of review is set for April 30th from 5-7 pm.

2027 Annual Meeting: Motion by Fred, seconded by Amy to set the date of Tuesday, April 27th, 2027, at 6:00 pm for the next annual meeting, motion carried.

Motion by Adam, seconded by Fred to adjourn the meeting at 6:30 pm, motion carried.

Respectfully submitted,

Diane Nelson, Clerk



JOHNSON BLOCK
CPAs

Town of Brule
WISCONSIN

TOWN OF BRULE, WISCONSIN

**GENERAL FUND
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT**

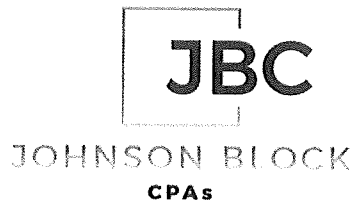
For the Year Ended December 31, 2025

**Johnson Block & Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, WI 53565
(608) 987-2206**

**TOWN OF BRULE
GENERAL FUND
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INDEPENDENT AUDITOR'S REPORT

To the Town Board
Town of Brule
Brule, Wisconsin

Opinion

We have audited the modified cash basis financial statements of the general fund of the Town of Brule, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the modified cash basis financial position of the general fund of the Town of Brule, Wisconsin, as of December 31, 2025, and the changes in its modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1C.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Brule, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the general fund and do not purport to, and do not, present fairly the financial position of the Town of Brule, Wisconsin, as of December 31, 2025, and the changes in its financial position for the year then ended in accordance with the modified cash basis of accounting. Our opinion is not modified with respect to this matter.

Additionally, we draw attention to Note 1C of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1C; and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Brule, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the general fund of the Town of Brule, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the Wisconsin Retirement System schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the general fund 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the general fund financial statements, and other knowledge we obtained during our audit of the general fund financial statements. We do 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
March 11, 2026

FINANCIAL STATEMENTS

TOWN OF BRULE
BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND
December 31, 2025

ASSETS

Cash and investments	\$ 411,308
Current property taxes receivable	<u>1,537,862</u>
Total assets	<u><u>\$ 1,949,170</u></u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES, AND FUND BALANCE**

Liabilities	
Payroll withholdings	\$ 3,724
Payable to other governments - special charges	5,089
Payable to other governments	<u>1,213,732</u>
Total liabilities	<u>1,222,545</u>
Deferred Inflows of Resources	
2025 levy-2026 revenue	<u>328,701</u>
Total deferred inflows of resources	<u>328,701</u>
Fund Balance	
Assigned	217,506
Unassigned	<u>180,418</u>
Total fund balance	<u>397,924</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 1,949,170</u></u>

The accompanying notes to financial statements are an integral part of this statement.

TOWN OF BRULE

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
GENERAL FUND**

For the Year Ended December 31, 2025

REVENUES

Property taxes	\$ 305,552
Intergovernmental revenues	345,056
Licenses and permits	2,466
Public charges for services	18,595
Interest	7,283
Miscellaneous	16,285

Total revenues	<u>695,237</u>
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EXPENDITURES

General government	77,278
Public safety	85,092
Public works	389,647
Culture, recreation and education	7,470
Capital outlay	48,317
Debt service	40,460

Total expenditures	<u>648,264</u>
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Excess (deficiency) of revenues over expenditures	<u>46,973</u>
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OTHER FINANCING SOURCES (USES)

Sale of capital assets	<u>10,028</u>
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Net change in fund balance	57,001
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Fund balance - beginning of year	<u>340,923</u>
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Fund balance - end of year	<u><u>\$ 397,924</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

1. Summary of Significant Accounting Policies

A summary of the significant accounting policies follows:

A. Reporting Entity

These financial statements present the financial data of the General Fund of the Town of Brule, Wisconsin ("Town"). The reporting entity for the Town consists of a primary government.

U.S. Generally Accepted Accounting Principles do not require government-wide statements for the financial statements of an individual fund. Therefore, the Town's capital assets and general long-term debt balances are not represented in the financial statements. The Town does not maintain records of its capital assets. The Town has disclosed its long-term debt in Note 4.

B. Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounting which constitutes its assets, liabilities, fund equity, revenues, and expenditures.

These financial statements present only the General Fund. The General Fund accounts for the Town's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accompanying financial statements have been prepared using the modified cash basis of accounting. Accordingly, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity accounting principles generally accepted in the United States of America.

Property taxes are recorded as revenue in the year in which services financed by the levy are being provided and payments have been received.

Intergovernmental aids, grants, and other general revenues are recognized when received in cash.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The Town's General Fund reports deferred inflows of resources on its General Fund balance sheet. Deferred inflows of resources arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Since the Town is reporting only the General Fund, the balance sheet reports all of the activity related to tax collections that are used for the Town's operations and those that are due to other taxing jurisdictions. Taxes receivable includes the 2025 tax roll levied (\$1,542,433) in 2025 less the advanced tax collections received in December (\$4,571). The advanced tax collections of \$4,571 are included in cash at December 31, 2025. The amount reported as payable to other governments (\$1,213,732) represents the amount of taxes levied in 2025 that are due to all of the taxing jurisdictions for 2026 operations. The amount reported as deferred inflows (\$328,701) represents the Town's portion of the levy to be used for 2026 operations.

D. Assets, Liabilities, and Fund Balance

Property Taxes

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Town, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district.

Property tax calendar – 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or first installment due	January 31, 2026
Second installment due	July 31, 2026
Final settlement with county	August 2026

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof.

Capital Assets

In the General Fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the General Fund upon acquisition.

The Town has not maintained a complete record of its capital assets and, accordingly, capital asset amounts and related depreciation are not disclosed in the financial statements.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Fund Balance (Continued)

Long-Term Obligations

Proceeds of long-term debt issues are reflected as other financing sources in the statement of revenues, expenditures and changes in fund balance of the General Fund. Retirement of these issues is reported as an expenditure in the year in which the debt matures or is repaid, whichever is earlier.

Under terms of employment, employees are granted paid time off for vacation and sick time. Accumulated paid time off is to be used each year by December 31; however, forty hours may be carried over from year to year. As of December 31, 2025, no hours were accumulated and the value of paid time off was \$0.

Fund Balance Classifications

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted nor committed for which a government has stated intended use as established by the Town board to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories.

The Town would typically use Restricted resources first, followed by Committed resources, and then Assigned resources, but reserves the right to selectively spend Unassigned resources first and to defer the use of these other classified funds.

E. Stewardship, Compliance, and Accountability

Budgetary Information

Operating budgets are adopted each year for the General Fund. The original budget was adopted in November 2024. Changes to the overall budget must be approved by a two-thirds Town board action. A budget amendment was approved.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

1. Summary of Significant Accounting Policies (Continued)

E. Stewardship, Compliance, and Accountability (Continued)

Excess of Expenditures over Appropriations

The Town controls expenditures at the function level. For the year ended December 31, 2025, several expenditure functions exceeded the budget. More budget information can be found in the Town's General Fund year end budget to actual statement included in this report as required supplementary information.

Property Taxes

Property taxes are levied and collected by the Town. Taxes are collected for and remitted to the County of Douglas, the School District of Maple, Northwood Technical College, and other districts. Property taxes are considered levied on the third Friday in December and are for operations of the following year.

2. Cash and Investments

Investment of Town funds is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.
8. Bonds issued by a local exposition district.
9. Bonds issued by a local professional baseball park district.
10. Bonds issued by the University of Wisconsin Hospital and Clinics Authority.
11. Bonds issued by a local football stadium district or a local arts district.
12. Bonds issued by the Wisconsin Aerospace Authority.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

2. Cash and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The Town has no investment policy that would limit its investments choices beyond the statutory limits listed above.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Town would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The Board does not have an investment policy for custodial credit risk.

Deposits in banks are insured by the FDIC in the amount of \$250,000 for demand accounts and \$250,000 for time accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. Due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

As of December 31, 2025, Town deposits of \$250,000 were insured by the FDIC and \$176,618 were in excess of federal depository insurance and were uncollateralized. All this amount would be insured by the State Deposit Guarantee Fund provided funds were available.

Cash and investments as of December 31, 2025 are classified in the accompanying financial statements as follows:

Deposits with financial institutions	\$ <u>411,308</u>
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Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure of fair value losses arising from increasing interest rates.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

3. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The Town maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in the current fiscal year.

4. Long-Term Debt

Changes in long-term debt obligations of the Town are summarized as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due within One Year
Notes from direct borrowings and direct placements					
General obligation debt	<u>\$ 113,353</u>	<u>\$</u>	<u>\$ (36,492)</u>	<u>\$ 76,861</u>	<u>\$ 37,770</u>

Interest paid for the year totaled \$3,967.

All general obligation debt is backed by the full faith and credit of the Town. General obligation debt will be retired by future property tax levies.

In accordance with Wisconsin Statutes, total indebtedness of the Town may not exceed five percent of the equalized value of taxable property within the Town's jurisdiction. The debt limit as of December 31, 2025 is \$5,452,960. As of December 31, 2025, the Town of Brule's outstanding debt subject to this limit totaled \$76,861.

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2025
General obligation note	2/15/2018	3/15/2027	3.50%	\$ 307,000	\$ 76,861

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

4. Long-Term Debt (Continued)

Principal and interest requirements to maturity for the general obligation debt are as follows:

Year	Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Total
2026	\$ 37,770	\$ 2,690	\$ 40,460
2027	39,091	1,368	40,459
Totals	\$ 76,861	\$ 4,058	\$ 80,919

5. Rental Income

The Town entered into a land lease agreement on January 26, 2011. The first amendment to the agreement was approved in 2016 and extended the lease term. The lease term is now scheduled to expire on January 25, 2036. In addition, the tenant has an option to extend the lease for six additional five-year renewal terms. Each renewal term will automatically renew unless the Town elects to not renew the lease at least sixty days prior to the start of the next renewal term.

The lease agreement calls for monthly payments to the Town with payments increasing every twelve months. Since the Town's financial statements are presented on the modified cash basis, rent income is recorded when received. Rent received for 2025 totaled \$11,804.

6. Defined Benefit Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link on the previous page.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit. The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$4,676 in contributions from the employer.

Contribution rates as of December 31, 2025 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Town reported a liability (asset) of \$5,813 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Town's proportion of the net pension liability (asset) was based on the Town's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Town's proportion was 0.0003538%, which was an increase of 0.0003538% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Town recognized pension expense of \$5,815.

Pension amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary funds and business-type activities relative to the total contributions made by the Town.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

At December 31, 2025, the Town reported deferred outflows of resources related to pensions from the following source:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 18,054	\$ (16,965)
Net differences between projected and actual earnings on pension plan investments	8,834	
Changes in assumptions	1,724	
Changes in proportion and differences between employer contributions and proportionate share of contributions		(6,966)
Employer contributions subsequent to the measurement date	6,193	
Total	<u>\$ 34,805</u>	<u>\$ (23,931)</u>

\$6,193 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

<u>Year Ended December 31:</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2026	\$ 1,499
2027	10,051
2028	(4,985)
2029	(1,884)
Total	<u>\$ 4,681</u>

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

Actuarial assumptions. The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns ¹ As of December 31, 2024			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage ³	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset Class			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, as asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

6. Defined Benefit Pension Plan (Continued)

Single Discount Rate A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village of Plain's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Town's proportionate share of the net pension liability (asset)	\$ 54,538	\$ 5,813	\$ (28,804)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

7. Fund Balance

General Fund balance reported on the financial statement at December 31, 2025, included the following:

Assigned for:	
Capital projects	\$ 145,407
Equipment	72,099
Total assigned fund balance	<u>\$ 217,506</u>
Unassigned	<u>\$ 180,418</u>

Town of Brule
General Fund
Notes to Financial Statements
December 31, 2025

8. Tax Levy Limit

As part of Wisconsin's Act 32 (2011), legislation was passed that limits the Town's future tax levies. Generally the Town is limited to its prior tax levy dollar amount, increased by the greater of the percentage change in the Town's equalized value due to new construction or zero percent for the 2011 levy collected in 2012 and thereafter. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions.

In addition, as part of Wisconsin's Act 20 (2013), legislation was passed that further limits future tax levies. If the Town adopts a new fee or a fee increase for covered services (which were partly or wholly funded by property tax levy), the Town must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. Covered services include garbage collection, fire protection, and snow plowing.

9. Purchase Commitments/Subsequent Events

On August 12, 2025, the Town approved a contract with an architectural firm to design a new garage for \$126,000. As of December 31, 2025, \$26,460 has been spent and the remaining contract balance is \$99,540.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF BRULE

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND
For the Year Ended December 31, 2025**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable) Final to Actual
REVENUES				
Property taxes	\$ 305,080	\$ 305,080	\$ 305,552	\$ 472
Intergovernmental revenues	335,488	335,488	345,056	9,568
Licenses and permits	2,975	2,975	2,466	(509)
Public charges for services	18,264	18,264	18,595	331
Intergovernmental charges for services	750	750		(750)
Interest	4,000	4,000	7,283	3,283
Miscellaneous	15,550	15,550	16,285	735
Total revenues	682,107	682,107	695,237	13,130
EXPENDITURES				
General government	86,200	86,200	77,278	8,922
Public safety	84,200	84,200	85,092	(892)
Public works	312,447	312,447	389,647	(77,200)
Culture, recreation and education	8,800	8,800	7,470	1,330
Capital outlay	150,000	150,000	48,317	101,683
Debt service	40,460	40,460	40,460	
Total expenditures	682,107	682,107	648,264	33,843
Excess (deficiency) of revenues over expenditures			46,973	46,973
OTHER FINANCING SOURCES (USES)				
Sale of capital assets			10,028	10,028
Net change in fund balance			57,001	57,001
Fund balance - beginning of year	340,923	340,923	340,923	
Fund balance - end of year	\$ 340,923	\$ 340,923	\$ 397,924	\$ 57,001

The accompanying notes are an integral part of this schedule.

Town of Brule
General Fund
Wisconsin Retirement System Schedules
December 31, 2025

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Calendar Years*

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2024	0.00035380%	\$ 5,813	\$ 67,779	8.58%	98.79%

*The proportionate share of net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 12 months prior to the financial reporting period.

SCHEDULE OF CONTRIBUTIONS
Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2025	\$ 6,193	\$ (6,193)	\$	\$ 89,113	6.95%
2024	4,676	(4,676)		67,779	6.90%

**The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Town of Brule
General Fund
Notes to Required Supplementary Information
December 31, 2025

1. Budgetary Information

Budgets

The Town's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body.

Budget amounts include appropriations authorized in the original budget, any board approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the General Fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures.

Excess Expenditures over Appropriations

Budgetary expenditure control is exercised at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the Town's year-end budget to actual report.

The Town's General Fund had expenditures in excess of budget as follows:

Public safety	\$	892
Public works		77,200

Town of Brule
General Fund
Notes to Required Supplementary Information
December 31, 2025

2. Wisconsin Retirement System Schedules

Changes in Benefit Terms and Assumptions related to Pension Liabilities (Assets)

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions:

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Town of Brule
General Fund
Notes to Required Supplementary Information
December 31, 2025

2. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Town of Brule
General Fund
Notes to Required Supplementary Information
December 31, 2025

2. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	30 Year closed from date of participation in	30 Year closed from date of participation in	30 Year closed from date of participation in	30 Year closed from date of participation in	30 Year closed from date of participation in
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Brule Fire Department 2025 Annual Report

Approximately 1,005 volunteer hours were spent at 20 training sessions. The number of Emergency calls increased to 79 in 2025. These responses occupied approximately 1,425 additional hours of time from our volunteers. In addition, countless volunteer hours are spent each year maintaining and testing equipment. 11 members attended a training for an Emergency Response to Pipeline Emergencies. 12 members took the state Required CPR Refresher Class to maintain their EMR Licenses and nine members attended a Wildland Fire Refresher training.

79 - Calls for assistance were received in 2025

2 – Motor Vehicle Accidents	2– Vehicle Fire
43 - Medical Emergencies	6 – Good Intent
2 – Structure Fire	3 - Landing Zones
3 - Wildland	2 – Power Line / Trees Down
10 – Mutual Aid	4 – Alarms (fire 7 CO)
2 – Searches / Rescue	

54 Fire Prevention Inspections were performed in 2025. All public buildings and places of employment are inspected per state requirements two times per year.

There was no reportable Fire Fighter or Emergency Medical Responder injuries in 2025.

We had no reportable equipment/vehicle accidents in 2025. In addition to routine maintenance, we did significant repairs and updates our 20-year-old Engine #1 and replaced some major valves to keep it in compliance with NFPA Standards.

Mutual Aid was given 16 times, many of which were landing zones set ups at our fire station for ambulances traveling through needing air medical intercepts. We received Mutual Aid 2 times to assist our efforts. We are currently part of an Automatic Mutual Aid Agreement that automatically dispatches firefighters and equipment from three departments to the report of a structure fire. This has greatly helped our initial response capabilities and given some relief caused by a shortage of volunteers throughout the county.

A total of \$203,239.96 were awarded/received in grants, payment for services, and donations in the past year. These funds were used to purchase additional Wildland Firefighting Equipment. Of that the State EMS Office awarded us two grants to purchase EMS Equipment. One for \$14,217.00 and a second for \$13,931.00. The funds from both grants have been placed in escrow for the future purchase of EMS equipment and a replacement EMR response vehicle. In addition, we worked to fulfill the requirements of a \$156,476 grant received late last year from Homeland Security to purchase 20 portable radios that will be compatible with the new 800 MHz WISCOM radio system that will be implemented in the next several years.

Grants and Donations

Total Grants and Donations 1995 to Present \$1,491,109.96

5/23/95	Cash Donations	Equipment	\$ 172.00
6/1/95	Douglas County	First Responder Grant	\$ 2,000.00
8/15/95	Dept. of Commerce	Fire Dues	\$ 861.73
9/5/95	Cash Donations	Equipment	\$ 2,445.00
9/21/95	Cash Donations	Equipment	\$ 785.00
12/19/95	Douglas County	County Land Grant	\$ 2,000.00
3/12/96	Waino Riders	Rescue Sled	\$ 2,420.00
3/12/96	Lions Club	Snowmobile Trailer	\$ 200.00
6/1/06	Douglas County	First Responder Grant	\$ 2,000.00
7/2/96	Donation	Equipment	\$ 250.00
8/1/96	SWL&P	Extrication Equipment	\$ 1,000.00
8/1/96	Twin Gables	Extrication Equipment	\$ 200.00
8/1/96	Anonymous	Extrication Equipment	\$ 500.00
8/1/96	Lions Club	Extrication Equipment	\$ 500.00
8/1/96	Aux	Extrication Equipment	\$ 500.00
8/15/96	Dept. of Commerce	Fire Dues	\$ 894.85
8/21/96	Dalhberg Light & Power	Extrication Equipment	\$ 50.00
8/21/96	Security State Bank	Extrication Equipment	\$ 100.00
8/21/96	Chequamegon Telephone	Extrication Equipment	\$ 100.00
9/18/96	Lakehead Pipeline	Extrication Equipment	\$ 100.00
9/18/96	Mary Friedlander	Donation	\$ 100.00
9/18/96	Bayfield Electric	Extrication Equipment	\$ 50.00
9/18/06	Janet Cismoski	Extrication Equipment	\$ 200.00
10/14/96	Douglas County	Extrication Equipment	\$ 4,400.00
12/3/96	HAZMAT	Ford Equipment Van	\$ 16,300.00
12/3/96	HAZMAT	SCBA Units	\$ 4,200.00
12/3/96	HAZMAT	JT 1000 Portable Radio	\$ 1,253.00
12/3/96	HAZMAT	HAZMAT Suits & Related Equipment	\$ 2,400.00
12/3/96	HAZMAT	Referance Books	\$ 1,500.00
12/3/96	HAZMAT	Cell Phone/Fax/Modem	\$ 835.00
12/3/96	HAZMAT	Misc. Small Equip. per Inventory	\$ 3,800.00
12/30/96	C. Angleton	Donation	\$ 100.00
3/11/97	Douglas County Snomobile	Donation	\$ 250.00
4/16/97	Douglas County	Fire Responder Grant	\$ 1,000.00
4/29/97	Ski Club	Donation	\$ 25.00
7/15/97	Grace Wilson	Donation	\$ 150.00
8/15/97	Dept. of Commerce	Fire Dues	\$ 927.97
12/17/97	Chequamegon Telephone	Donation	\$ 455.00
12/17/97	C. Angleton	Donation	\$ 100.00
1/21/98	Kevin Maki	Donation	\$ 100.00
2/5/98	Guy Suo	Donation	\$ 100.00
2/17/98	Edgar DeBoer	Donation	\$ 100.00
3/101/98	HAZMAT	Equipment Trailer	\$ 1,800.00

3/9/98	Douglas County	First Responder Grant	\$ 1,000.00
6/22/98	C. Angleton	Donation	\$ 100.00
8/15/98	Dept. of Commerce	Fire Dues	\$ 961.09
8/19/98	C. Manz	Donation	\$ 75.00
10/21/98	Children's Miracle Network	Fire Safety	\$ 3,000.00
12/15/98	HAZMAT	Portable Flood Lights	\$ 900.00
12/15/98	HAZMAT	Generator	\$ 2,300.00
12/15/98	HAZMAT	Pro-Pak Foam Applacators	\$ 2,838.00
2/17/99	D.N.R.	Equipment	\$ 5,775.00
3/1/99	Douglas County	First Responder	\$ 1,000.00
8/15/99	Dept. of Commerce	Fire Dues	\$ 994.21
4/22/99	D.N.R.	Equipment	\$ 6,596.00
8/23/99	HAZMAT	Computer	\$ 5,162.00
10/20/99	C. Angleton	Donation	\$ 100.00
10/27/99	HAZMAT	Hand Lights	\$ 346.00
11/12/99	HAZMAT	Radio Programming Equipment	\$ 1,602.00
11/15/99	HAZMAT	Eye Wash Station	\$ 436.00
11/24/99	HAZMAT	Absorbant Pads and Boom	\$ 2,200.00
12/3/99	HAZMAT	Battery Maintenance System	\$ 862.00
1/19/00	Children's Miracle Network	Fire Safety	\$ 3,000.00
2/17/00	Douglas County	First Responder	\$ 1,000.00
5/5/00	HAZMAT	Mobile Radio	\$ 880.00
5/18/00	HAZMAT	Containment Pool	\$ 118.00
5/30/00	HAZMAT	SCBA Cylinders	\$ 1,308.00
5/30/00	HAZMAT	6 Pagers	\$ 2,640.00
6/7/00	D.N.R.	Equipment	\$ 699.00
6/20/00	HAZMAT	4 Gas Meter	\$ 2,095.00
7/21/00	George Spencer	Donation	\$ 3,000.00
8/15/00	Dept. of Commerce	Fire Dues	\$ 1,027.33
9/12/00	HAZMAT	Decon Shower Grid	\$ 308.00
10/23/00	C. Angleton	Donation	\$ 100.00
12/29/00	Douglas County Sheriff	Donation	\$ 50.00
12/29/00	Children's Miracle Network	Fire Safety	\$ 3,000.00
2/22/01	Douglas County	First Responder	\$ 1,000.00
7/3/01	HAZMAT	Transfer Pump	\$ 215.00
7/5/01	HAZMAT	SCBA Cylinders	\$ 1,292.00
7/5/01	HAZMAT	Face Mask Amplifiers	\$ 1,243.00
7/31/01	HAZMAT	Salvage Tarps	\$ 358.00
7/16/01	HAZMAT	Shelter and Heater	\$ 4,247.00
7/19/01	D.N.R.	Equipment	\$ 4,237.00
8/15/01	Dept. of Commerce	Fire Dues	\$ 1,093.57
10/16/01	HAZMAT	Warning Light	\$ 1,514.00
1/16/02	C. Angleton	Donation	\$ 100.00
1/16/02	N. Smith	Donation	\$ 100.00
5/23/02	HAZMAT	SCBA Cylinders	\$ 1,470.00
5/30/02	HAZMAT	Light Tower	\$ 5,369.00
6/19/02	Douglas County	First Responder	\$ 1,000.00

6/19/02	C. Angleton	Donation	\$ 100.00
6/19/02	D.N.R.	Equipment	\$ 6,311.00
6/19/02	Children's Miracle Network	Fire Safety	\$ 1,500.00
8/13/02	HAZMAT	Plug and Patch Kit	\$ 1,326.00
8/15/02	Dept of Commerce	Fire Dues	\$ 1,126.69
9/4/02	Lions Club	Defibrillator	\$ 2,000.00
5/21/03	Douglas County	First Responder Grant	\$ 1,000.00
6/17/03	Children's Miracle Network	Fire Safety	\$ 3,000.00
7/16/03	D.N.R.	Equipment	\$ 5,975.00
8/1/03	Homeland Security	Turnout Gear & SCBA	\$ 96,989.00
8/13/03	HAZMAT	Shelter and Heater	\$ 1,858.00
8/15/03	Dept. of Commerce	Fire Dues	\$ 1,159.81
8/19/03	HAZMAT	Radio Charger and Batteries	\$ 3,039.00
9/19/03	Cash	Donation	\$ 25.00
9/22/03	HAZMAT	SCBA Cylinders	\$ 4,500.00
11/4/03	C. Angleton	Donation	\$ 100.00
4/15/04	Douglas County	First Responder Grant	\$ 1,000.00
5/19/04	D.N.R.	Equipment	\$ 5,201.00
5/19/04	Children's Miracle Network	Fire Safety	\$ 3,000.00
5/21/04	D.N.R.	Training	\$ 219.00
8/15/04	Dept. of Commerce	Fire Dues	\$ 1,192.93
11/11/04	HAZMAT	SCBA Cylinders	\$ 1,516.00
1/24/05	C. Angleton	Donation	\$ 100.00
3/18/05	Cash	Donation	\$ 10.00
4/21/05	D.N.R.	Equipment	\$ 4,889.00
5/1/05	Douglas County	First Responder	\$ 1,000.00
5/18/05	Wal-Mart	Donation	\$ 500.00
6/23/05	Cash	Donation	\$ 54.00
6/23/05	E. Mason	Donation	\$ 100.00
7/12/05	HAZMAT	Meter Sensors & Cal Gas	\$ 1,043.00
8/15/05	Dept. of Commerce	Fire Dues	\$ 1,226.05
9/22/05	Children's Miracle Network	Fire Safety	\$ 3,000.00
9/30/05	Homeland Security	Equipment for New Truck	\$ 99,853.00
11/14/05	C. Angleton	Donation	\$ 1,000.00
12/22/05	Security State Bank	Donation	\$ 100.00
10/24/05	HAZMAT	Head Sets fro Radios	\$ 1,047.00
10/24/05	HAZMAT	SCBA Cylinders	\$ 3,161.00
12/30/05	A. Carlson	Donation	\$ 40.00
1/23/06	D.N.R.	Equipment	\$ 6,317.00
2/27/06	Panasonic	Donation	\$ 200.00
2/27/06	Cash	Donation	\$ 10.00
3/1/06	D.N.R.	Donation	\$ 4,939.00
5/3/06	Douglas County	First Responder	\$ 1,000.00
6/8/06	HAZMAT	SCBA Cylinders	\$ 1,598.00
8/15/06	Children's Miracle Network	Fire Safety	\$ 3,000.00
8/15/06	Dept. of Commerce	Fire Dues	\$ 1,259.17
9/20/06	Anderson Family	Donation	\$ 200.00

9/20/06	State of Wis	Training	\$ 100.00
12/12/06	HAZMAT	Radio	\$ 1,846.00
12/20/06	Kussmual	Donation	\$ 45.00
12/20/06	C. Angleton	Donation	\$ 100.00
1/7/07	Office of Justice Assist.	Radios	\$ 13,512.11
1/7/07	Regional Trauma Adv. Com.	Radios	\$ 8,925.66
1/17/2007	D.N.R.	Foam	\$ 1,300.00
1/17/2007	Willard Ogren	Donation	\$ 1,000.00
1/17/2007	Security State Bank	Donation	\$ 100.00
5/16/2007	Douglas County	First Responder	\$ 1,000.00
7/7/2007	Cash	Donation	\$ 35.00
7/18/07	Children's Miracle Network	Fire Safety	\$ 3,000.00
7/25/07	HAZMAT	Meter Batteries & Cal Gas	\$ 404.00
7/26/07	HAZMAT	SCBA Cylinders	\$ 1,800.00
8/15/07	Dept. of Commerce	Fire Dues	\$ 1,292.29
10/15/07	DNR	ATV Skid Unit, Winch and PPE	\$ 5,535.00
10/25/07	Homeland Security	Defib, ATV, Rescue Cart, & Related Equip	\$ 22,774.00
12/7/07	Office of Justice Assist.	Radios	\$ 18,250.00
12/7/07	Regional Trauma Adv. Com.	Radios	\$ 11,166.54
12/20/07	C. Angleton	Donation	\$ 100.00
1/17/08	Cash	Donation	\$ 100.00
2/20/08	Willard Ogren	Donation	\$ 1,000.00
3/19/08	Douglas County	First Responder	\$ 1,000.00
5/15/08	South Shore Fire Assn.	Be Somebody	\$ 100.00
6/5/08	HAZMAT	Foam Nozzle	\$ 895.00
7/7/08	HAZMAT	SCBA Cylinders	\$ 1,518.00
8/4/08	HAZMAT	Intrinsically Safe Pagers	\$ 2,569.50
8/15/08	Dept. of Commerce	Fire Dues	\$ 1,292.51
10/1/2008	DNR	Wildland Equipment	\$ 5,570.00
10/30/08	Homeland Security	Portable Radios	\$ 7,500.00
10/30/08	RTAC	Portable Radios	\$ 1,035.78
10/30/08	Douglas County	Portable Radios	\$ 352.14
11/15/08	DNR	Pager Grant	\$ 2,125.00
11/19/08	Homeland Security	Extrication Equipment	\$ 21,281.00
11/20/08	HAZMAT	Cell Phone	\$ 365.00
12/20/08	C. Angleton	Donation	\$ 100.00
12/30/08	Willard Ogren	Donation	\$ 50.00
2/15/09	Douglas County	First Responder	\$ 1,000.00
3/6/09	Kiwanis	First Responder Equipment	\$ 325.00
3/25/09	Children's Miracle Network	Fire Safety	\$ 3,000.00
8/13/09	HAZMAT	SCBA Cylinders	\$ 1,550.00
8/13/09	HAZMAT	Intrinsically Safe Pagers	\$ 2,559.00
8/26/09	Dept. of Commerce	Fire Dues	\$ 1,300.00
10/1/09	DNR	Wildland Equipment	\$ 2,860.00
12/20/09	C. Angleton	Donation	\$ 100.00
1/22/10	Homeland Security	Intrinsically Safe Pagers	\$ 9,680.00
2/10/10	Douglas County	First Responder Grant	\$ 1,000.00

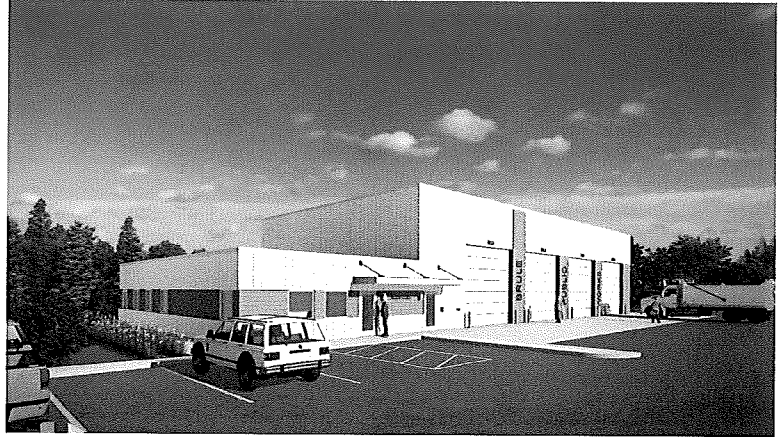
7/10/10	HAZMAT	SCBA Cylinders	\$	1,650.00
8/15/10	HAZMAT	SCBA Mask Cleaner	\$	1,700.00
10/1/10	DNR	Wildland Equipment	\$	6,545.64
8/28/10	Dept. of Commerce	Fire Dues	\$	1,300.00
12/20/10	C. Angleton	Donation	\$	100.00
12/27/10	Homeland Security	Portable Radio	\$	1,800.00
2/15/11	Douglas County	First Responder Grant	\$	1,000.00
3/30/11	Children's Miracle Network	Fire Safety	\$	3,000.00
8/15/11	Enbridge Energy	Rescue Truck Donation	\$	1,000.00
8/28/11	Dept. of Commerce	Fire Dues	\$	1,300.00
9/18/11	HAZMAT	SCBA Cylinders	\$	1,850.00
11/18/11	HAZMAT	Calabration Station	\$	1,200.00
12/20/11	C. Angleton	Donation	\$	100.00
1/5/12	Homeland Security	Radio Upgrades	\$	32,547.00
2/11/12	HAZMAT	Calabration Gas	\$	212.00
3/20/12	Children's Miracle Network	Fire Safety	\$	3,000.00
3/25/12	Douglas County	First Responder Grant	\$	1,000.00
8/28/12	Department of Commerce	Fire Dues	\$	1,300.00
11/11/12	HAZMAT	SCBA Cylinders	\$	1,850.00
11/11/12	HAZMAT	Foam	\$	1,440.00
4/9/13	Douglas County	First Responder Grant	\$	1,000.00
8/28/13	Department of Commerce	Fire Dues	\$	1,300.00
9/15/13	Children's Miracle Network	Fire Safety	\$	3,000.00
11/15/13	HAZMAT	SCBA Cylinders	\$	1,900.00
11/15/13	HAZMAT	Foam	\$	1,440.00
4/8/14	Douglas County	First Responder Grant	\$	1,000.00
11/15/14	HAZMAT	Foam	\$	1,875.00
12/30/14	HAZMAT	SCBA Cylinders	\$	1,900.00
3/15/14	Homeland Security	Radios and Programming	\$	15,239.00
8/28/14	Department of Commerce	Frie Dues	\$	1,300.00
4/15/14	Children's Miracle Network	Fire Safety Grant	\$	3,000.00
4/10/15	Brenda Martin	Donation	\$	150.00
2/15/15	Homeland Security	New Radios and Programming	\$	14,352.75
2/15/2015	Douglas County	First Responder Grant	\$	1,000.00
7/25/2015	Homeland Security AFG	Defibs, TIC, Lighting, Hose, Nozzels	\$	20,000.00
8/15/2015	Homeland Security	New Radios	\$	34,165.00
8/28/2015	Department of Commerce	Fire Dues	\$	1,300.00
9/15/2015	HAZMAT	Foam	\$	3,750.00
10/15/2015	Town of Hughes	Fire Protection	\$	750.00
Year Long	Citizens	Cash Donations	\$	740.00
2/15/2016	RTAC	Be Somebody Advertising	\$	1,500.00
2/25/2016	Enbridge Energy	Donation	\$	1,150.00
3/1/2016	Douglas County	First Responder Grant	\$	1,000.00
8/28/2016	Department of Commerce	Fire Dues	\$	1,300.00
10/1/2016	Homeland Security AFG	New Radios and Programming	\$	40,397.40
4/12/2017	RTAC	Be Somebody Advertising	\$	1,500.00
5/16/2017	Douglas County	First Responder Grant	\$	1,000.00

Year Long	Citizens	Cash Donations	\$ 220.00
6/15/2017	Enbridge Energy	Donated Truck	\$ 19,000.00
8/17/2017	Dept. of Safety & Prof. Serv.	Fire Insurance Dues	\$ 1,746.37
10/15/2017	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 13,173.00
10/15/2017	Town of Hughes	Fire Protection	\$ 750.00
12/3/2017	Foucus on Energy	Energy Enhancement Incentives	\$ 770.00
3/19/2018	Walt Gylander	Memorial Fund	\$ 665.00
3/30/2018	RTAC	Be Somebody Advertising	\$ 1,500.00
5/23/2018	Douglas County	First Responder Grant	\$ 1,000.00
6/10/2018	Citizen Donation	Hoodies and T Shirts	\$ 750.00
6/19/2018	Enbridge Energy	Community Grant	\$ 1,000.00
8/25/2018	DSPS	Fire Insurance Dues	\$ 1,754.17
Year Long	Citizens	Cash Donations	\$ 700.00
10//15/2018	Town of Hughes	Fire Protectoon	\$ 750.00
10/15/2018	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 3,996.00
4/14/2019	Fred Stoll	Cash Donations	\$ 500.00
4/30/2019	RTAC	Be Somebody Advertising	\$ 2,000.00
7/1/2019	Dale Copp	Cash Donations	\$ 50.00
5/31/2019	Douglas County	First Responder Grant	\$ 1,000.00
8/16/2019	DSPS	Fire Insurance Dues	\$ 1,897.68
9/5/2019	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 3,861.28
9/25/2019	Assistance To Firefighter	SCBA	\$ 81,188.57
10/8/2019	Compeer Financial	AED Grant	\$ 3,000.00
10/15/2019	Town of Hughes	Fire Protection	\$ 750.00
3/1/2019	Louise Louthens	Cash Donations	\$ 235.00
4/15/2020	Dept of Natural Resources	Forest Fire Protection Grant	\$ 2,681.00
5/15/2020	RTAC	Be Somebody Advertising	\$ 2,000.00
6/15/2020	Douglas County	First Responder Grant	\$ 1,000.00
7/17/2020	Security State Bank	Cash Donation (COVID Money)	\$ 3,000.00
8/7/2020	Carolyn Korhonen	Donation	\$ 250.00
8/13/2020	Willard Ogren	Cash Donations	\$ 250.00
8/28/2020	DSPS	Fire Insurance Dues	\$ 1,953.00
10/15/2020	Town & State	COVID Grant Defib, I Pad, suc, supplies,	\$ 7,782.32
10/30/2020	Town of Hughes	Fire Protection	\$ 750.00
12/17/2020	Bud & Shirley Magnuson	Cash Donation	\$ 100.00
4/2/2021	Steve & Linda Levine	Cash Donation	\$ 100.00
6/18/2021	Marvin Mattson	Cash Donation	\$ 100.00
7/13/2021	John & Mary Holbrook	Cash Donation	\$ 200.00
7/13/2021	Marvin & Laurie Mattson	Cash Donation	\$ 200.00
7/13/2021	Hope Lutheran Church	Cash Donation	\$ 218.90
6-15 2021	Douglas County	First Responder Grant	\$ 1,000.00
5/15/2020	RTAC	Be Somebody Advertising	\$ 2,000.00
8/15/2021	DSPS	Fire Insurance Dues	\$ 1,953.00
10/15/2021	Town of Hughes	Fire Protection	\$ 750.00
5/15/2021	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 2,585.99
4/15 2021	RTAC	Be Somebody Advertising	\$ 2,000.00
4/14/2022	Les & Phyllis Neubauer	Cash Donation	\$ 200.00

4/8/2022		Cash Donation	\$ 120.00
5/20/2022	Marvin & Laurie Mattson	Cash Donation	\$ 200.00
5/3/2022	Brule Lions & Keith Kesler	Binder Lift	\$ 591.00
6/15/2022	Bayfield Co. Radio Grant	Mobile and Portable Radio	\$ 15,000.00
8/17/2022	Douglas County	First Responder Grant	\$ 1,000.00
12/2/2022	Department of Health (EMS)	Flex Grant	\$ 93,610.00
12/13/2022	Marvin & Laurie Mattson	Cash Donation	\$ 200.00
4/11/2022	RTAC	Be Somebody Advertising	\$ 2,000.00
8/15/2022	DSPS	Fire Insurance Dues	\$ 2,113.00
10/15/2022	Town of Hughes	Fire Protection	\$ 750.00
1/15/2023	Borg Isaksen	Donation	\$ 120.00
2/25/2023	Douglas County	First Responder Grant	\$ 1,000.00
3/15/2023	Borg Isaksen	Donation	\$ 120.00
4/15/2023	Marvin Madison	Donation	\$ 100.00
5/15/2023	Fred & Sue Fabian	Donation	\$ 250.00
8/15/2023	Assistance to Fighter Grant	Turnout Gear	\$ 99,565.00
8/30/2023	DSPS	Fire Insurance Dues	\$ 2,567.00
9/15/2023	Compeer Grant	4 Gas Meter	\$ 4,000.00
7/15/2023	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 7,300.00
10/15/2023	Enbridge Energy	Extrication Combi Tool	\$ 7,500.00
11/15/2023	Town of Hughes	Fire Protection	\$ 750.00
1/9/2024	Borg Isaksen	Donation	\$ 120.00
6/25/2024	Marvin Mattson	Donation	\$ 50.00
11/22/2024	Dan Kelly	Donation	\$ 300.00
12/29/2024	Mr Gindoff	Donation	\$ 500.00
4/1/2024	Douglas County	EMR Grant	\$ 1,000.00
3/21/2024	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 3,633.00
8/9/2024	DSPS	2% Dues	\$ 3,192.00
8/9/2024	Town of Hughes	Fire Protection	\$ 750.00
8/15/2025	American Rescue Plan Act	Fire Water Well @ Fire Hall	\$ 69,000.00
3/11/2025	Dept. of Health (FAP)	Funding Assistance Grant	\$ 14,217.00
3/19/2025	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 3,625.00
	Tom Keefe	Employer Donation	\$ 120.00
	Tom Keefe	Employer Donation	\$ 525.00
7/6/2025	Douglas County	EMR Grant	\$ 1,000.00
11/8/2025	Town of Hughes	Fire Protection	\$ 750.00
	Marvin Mattson	Donation	\$ 50.00
9/6/2025	DSPS	2% Dues	\$ 3,792.96
9/24/2025	Homeland Security AFG	20 Portable Radios	\$ 164,300.00
12/11/2025	Dept. of Health (FAP)	Funding Assistance Grant	\$ 13,931.00
2/2/2026	Dept. of Natural Resources	Forest Fire Protection Grant	\$ 929.00
		Total	\$ 1,491,109.96

Garage Update

- Bid for construction was awarded to the low bidder, Northwest Builders of Rice Lake
- Permits are still being processed
- Hopefully construction will start in early May and will take approx. 25 weeks
- Construction contract includes the building shell, office, storage, bathrooms, meeting room, and 4 vehicle bays. Heating and cooling, electrical and mechanical, sidewalks and gravel parking
- We are responsible for well, utility hookups, furnishings, and permits.
- We are issuing \$2.1M in General Obligation Promissory Notes to pay for it, payback will be over 20 years, to keep tax impact as low as possible.



Construction contract (Northwest Builders)	\$ 1,700,000	
Construction contingency	\$ 255,000	15%
Construction testing (Twin Ports Testing)	\$ 13,527	estimate
Design and engineering (DSGW/Windsor)	\$ 126,000	
soil borings (Twin Ports Testing)	\$ 10,760	
site clearing (Olson Bros)	\$ 9,535	
surveyor (Pine Ridge)	\$ 3,600	
Electrical Hookup (Dahlberg)	\$ 8,648	estimate
Well (Holly)	\$ 29,000	estimate
Gas Connection (SWLP)	\$ 10,000	estimate
Plan Review (State)	\$ 1,475	
State Permit (DSPA)	\$ -	unknown
Sanitary Permit	\$ 650	
zoning (Douglas County)	\$ 375	
Election security cart	\$ 5,000	estimate
printing costs (DSGW)	\$ 315	
unit costs for excation and fill	\$ -	unknown
furnishings: competers, desks, tables, chairs, file cabinets, storage shelves, fridge, AV equipment	\$ -	unknown
	\$2,173,885	

TOWN OF BRULE ASSESSORS ANNUAL REPORT

There were 8 useable sales in the town this year, a useable sale is an arm length sale or a sale that is valid, sales that can not be used are sales of related parties, land contracts, a sale that only a neighbor would purchase etc.

State equalized values place Brule at 96.91% of the state estimated fair market value for all property in the township. Residential class is at 98.09%. Class 5, 5m, 6, and 7 at 92.34%. The town is still in compliance from the revaluation done in 2024.

Work is progressing on 2026. Open book is April 23rd from 5 to 7 pm and Board of Review April 30th from 5 to 7 pm. Any parcels that have changed for 2026 will get a notice sent in the mail on about April 13th.

If there are any questions on this please contact me by phone or E-mail.

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Cell: 715-661-0160

E-mail: mikeschnautz1@gmail.com

Best Regards,
Mike Schnautz