TOWN OF BRUSSELS – 2027 PROPOSED BUDGET

Description	12/31/25 Actual	2026 Approved Budget	2026 Jan–Oct YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 26 vs 27 Budget	% Change
REVENUE							
Taxes:							
General Property Taxes	$184,428.87	$150,699.53	$150,699.27	$150,699.27	$157,855.40	$7,155.87	
Use Value Penalty	$993.00	$840.00	645	$645.00	645	($195.00)	
BUG Fire Dept Loan	$37,663.13	$37,663.13	$37,663.13	$37,663.13	$37,663.00	($0.13)	
Fire Dept Expenses	$35,264.00	$39,752.34	$39,752.34	$39,752.34	$40,647.00	$894.66	
MFL Taxes	$273.00	$350.00	$328.05	$328.05	$328.05	($21.95)	
Room Tax	$248.00	$45.00	$409.39	$391.80	$325.00	$280.00	
Total Taxes	**$258,870.00**	**$229,350.00**	**$229,497.18**	**$229,479.59**	**$237,463.45**	**$8,113.45**	**3.54%**
Intergovernmental Revenue:							
State Shared Revenues	$91,440.00	$85,451.58	$12,817.74	$85,469.17	$87,263.64	$1,812.06	
Personal Property Tax Aid	$1,367.00	$2,185.90	$2,185.90	$2,185.90	$2,185.90	-	
Computer Aid	$112.00	$111.20	$111.20	$111.20	$111.20	-	
Fire Dept 2% Rebate	$4,980.00	$4,979.23	$5,812.91	$5,812.91	$6,000.00	$1,020.77	
State Aid - Hwy	$158,415.00	$152,623.70	$114,467.76	$152,623.68	$157,207.64	$4,583.94	
ARIP Grant -	$267,606.00					-	
State Aid - Recycling Rebates	$2,510.00	$65.00	$3,756.57			($65.00)	
Total Intergovernmental Revenue	**$526,430.00**	**$245,416.61**	**$139,152.08**	**$246,202.86**	**$252,768.38**	**$7,351.77**	**3.00%**
Licenses & Permits:							
Liquor & Malt Beverages	$2,455.00	$2,465.00	$1,850.00	$1,850.00	$1,850.00	($615.00)	
Dog License	$206.00	$375.00	$240.00	$240.00	$250.00	($125.00)	
Permits, Building	$6,430.00	$5,500.00	$9,750.00	$10,825.00	$8,750.00	$3,250.00	
Permits, Zoning	$2,061.00	$2,100.25	$3,020.00	$3,382.00	$3,200.00	$1,099.75	
Variance Request					-	-	
Zoning Amendment						-	
Permits, Driveway	$240.00	$160.00	$80.00	$80.00	$80.00	($80.00)	
Total Licenses & Permits	**$11,392.00**	**$10,600.25**	**$14,940.00**	**$16,377.00**	**$14,130.00**	**$3,529.75**	**33.30%**
Public Charges for Services:							
Special Assessment Ltrs	$309.00	$325.00	$75.00	$465.00	$195.00	($130.00)	
Liquor Publication						-	
Community Center Rental (Net)	$11,320.00	$9,750.00	$7,750.00	$7,900.00	$9,000.00	($750.00)	
Park Rental	$3,100.00	$1,750.00	$1,200.00	$1,200.00	$1,250.00	($500.00)	
Municipal Reim Program						-	
Total Public Charges for Services	**$14,729.00**	**$11,825.00**	**$9,025.00**	**$9,565.00**	**$10,445.00**	**($1,380.00)**	**-11.67%**
Misc Income							
Interest	$13,490.00	$7,500.00	$8,933.75	$11,033.35	$6,000.00	($1,500.00)	
Other Misc Revenue	$144,607.00	$5,500.00	$2,519.38	$3,628.72	$5,500.00	-	
Total Misc Income	**$158,097.00**	**$13,000.00**	**$11,453.13**	**$14,662.07**	**$11,500.00**	**($1,500.00)**	**-11.54%**
TOTAL REVENUE	**$969,518.00**	**$510,191.86**	**$404,067.39**	**$516,286.52**	**$526,306.83**	**$16,114.97**	

Description	12/31/25 Actual	2026 Approved Budget	2026 Jan–Oct YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 26 vs 27 Budget	% Change
EXPENSE							
GENERAL GOVERNMENT							
Town Board Member Compensation							
Town Chair	$8,477.00	$7,525.46	$6,408.73	$7,865.39	$7,149.96	($375.50)	
Supervisors	$10,122.00	$10,120.08	$8,671.60	$10,498.28	$10,300.08	$180.00	
Board Social Security	$3,530.00	$10.00			$246.50	$236.50	
Membership & Dues		$850.00	-	$850.00	$1,600.00	$750.00	
Bay Lake RPC Membership		$825.00	$783.00	$783.00	$825.00	-	
Publications		$125.00	$205.54	$405.54	$300.00	$175.00	
Attorney		$410.00			-	($410.00)	
General Administration						-	
Clerk Compensation	$16,418.00	$16,044.06	$13,251.00	$15,831.00	$15,360.00	($684.06)	
Clerk Social Security		$5.00	$676.49	$1,216.49	$216.80	$211.80	
Postage – Clerk		$300.00		$500.00	$1,050.00	$750.00	
Mileage – Clerk			$832.60	$832.60		-	
Supplies – Clerk		$637.32	$199.95	$699.95	$550.00	($87.32)	
Election Workers	$4,162.00	$5,150.00	$3,345.01	$5,345.01	$6,500.00	$1,350.00	
Election Machine/WisVote		$3,037.68			$768.17	($2,269.51)	
Election Supplies						-	
Training		$800.00			$500.00	($300.00)	
Accounting Software		$1,200.00			$3,000.00	$1,800.00	
Financial Administration						-	
Treasurer Compensation	$6,040.00	$6,040.00	$5,400.00	$6,480.00	$6,000.00	($40.00)	
Treasurer Social Security		$4.85			$14.09	$9.24	
Treasurer – Dog Tax		$360.00	$195.50	$195.50	$200.00	($160.00)	
Assessor	$53,563.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	-	
Assessor Software		$550.00	$601.02	$601.02	$601.02	$51.02	
Postage – Treasurer						-	
Supplies – Treasurer		$2,950.00				($2,950.00)	
Tax Collection Fee			$1,884.06	$2,384.06	$1,900.00	$1,900.00	
Training			545.26	856.32		-	
General Building, Town Hall						-	
Meeting Hall	$10,704.00	$29,600.00	$27,240.30	$28,765.30	$6,320.00	($23,280.00)	
Utilities		$2,900.00	$2,295.01	$3,170.01	$3,490.00	$590.00	
Telephone/Internet		$900.00	$449.72	$699.72	$480.00	($420.00)	
IT Services		$2,545.00	$1,988.91	$3,148.91	$2,520.00	($25.00)	
Other General Government						-	
Insurance	$8,428.00	$6,733.00	$227.00	$8,977.00	$9,000.00	$2,267.00	
Other Expenses	$14,625.00		$2,424.98	$2,424.98	$2,475.00	$2,475.00	
Total General Government	**$136,069.00**	**$109,622.45**	**$87,625.68**	**$112,530.08**	**$91,366.62**	**($18,255.83)**	**-16.65%**
PUBLIC SAFETY							
BUG Fire Dept Operating Cost	$50,829.00	$39,752.34	$39,752.34	$39,752.34	$40,647.00	$894.66	
BUG 2% Rebate		$4,979.23	$5,812.91	$5,812.91	$6,000.00	$1,020.77	
BUG Service Award						-	

Description	12/31/25 Actual	2026 Approved Budget	2026 Jan–Oct YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 26 vs 27 Budget	% Change
EMR Payroll	$29,654.00	$8,762.03	$8,841.66	$8,841.66	$11,375.00	$2,612.97	
EMR Social Security						-	
EMR Service Award						-	
Building Inspector	$5,929.00	$4,950.00	$8,865.00	$9,585.00	$7,875.00	$2,925.00	
Total Public Safety	**$86,412.00**	**$58,443.60**	**$63,271.91**	**$63,991.91**	**$65,897.00**	**$7,453.40**	**12.75%**
PUBLIC WORKS							
Hwy Expenditures	$550,529.00	$236,827.00	$171,443.40	$313,736.40	$239,825.00	$2,998.00	
Trash Expense	$31,144.00	$41,013.00	$36,876.01	$40,419.44	$44,771.65	$3,758.65	
Recycling Expense	$9,657.00					-	
Total Public Works	**$591,330.00**	**$277,840.00**	**$208,319.41**	**$354,155.84**	**$284,596.65**	**$6,756.65**	**2.43%**
HEALTH & HUMAN SERVICES							
Dog Control	$778.00	$737.99	$540.00	$540.00	$507.25	($230.74)	
Total Health & Human Services	**$778.00**	**$737.99**	**$540.00**	**$540.00**	**$507.25**	**($230.74)**	**-31.27%**
CULTURE, RECREATION, EDUCATION							
Parks	$7,938.00	$8,500.00	$4,847.82	$6,532.16	$20,215.00	$11,715.00	
Total Culture, Recreation, Education	**$7,938.00**	**$8,500.00**	**$4,847.82**	**$6,532.16**	**$20,215.00**	**$11,715.00**	**137.82%**
ZONING/CONSERVATION & DEVELOPMENT							
Zoning Administrator	$5,275.00	$4,700.00	$4,040.00	$4,800.00	$4,800.00	$100.00	
Zoning Ord/Comp Plan Update		$15,000.00	$3,700.24	$3,223.70	$20,500.00	$5,500.00	
Board of Appeals						-	
Plan Commission		$350.00	$172.60			($350.00)	
ZA, BOA, & Plan Com Soc. Sec.		$10.00			$761.18	$751.18	
Total Zoning/Conservation & Dev	**$5,275.00**	**$20,060.00**	**$7,912.84**	**$8,023.70**	**$26,061.18**	**$6,001.18**	**29.92%**
Bathroom Project/Refund ARIP Overpayment	$90,719.00	$70,022.00	$129,642.59	$129,642.59		($70,022.00)	
Total Capital Outlay	**$90,719.00**	**$70,022.00**	**$129,642.59**	**$129,642.59**	**-**	**($70,022.00)**	**-100.00%**
DEPT SERVICE FUND							
BUG Fire Dept Loan-Principal	$24,927.00	$25,798.60	$25,798.60	$25,798.60	$25,798.60	-	
Short Term Loan Interest	$12,737.00	$11,864.53	$11,864.53	$11,864.53	$11,864.53	-	
Total Dept Service Fund	**$37,664.00**	**$37,663.13**	**$37,663.13**	**$37,663.13**	**$37,663.13**	**-**	**0.00%**
OTHER FINANCING USES							
Overpayment of Taxes				-			
IRS - Interest & Penalty				-			
Total Other Financing Uses	**-**	**$0.00**	**-**	**-**	**-**	**-**	**#DIV/0!**
TOTAL EXPENDITURES	**$956,185.00**	**$582,889.17**	**$539,823.38**	**$713,079.41**	**$526,306.82**	**($56,582.34)**	
NET	**$13,333.00**	**-$72,697.31**	**($135,755.99)**	**($196,792.89)**	**$0.00**	**$72,697.31**	

Balance of Accounts Beginning of Year	**$398,379**	**$411,712**	**$214,918.75**
Actual Receipts	$969,518	$516,287	$526,307
Actual Expenses	$956,185	$713,079	$526,307
Net	$13,333	($196,793)	$0
Balance of Accounts End of Year	**$411,712**	**$214,919**	**$214,919**