



BROWN COUNTY, WISCONSIN
ANNUAL MEETING
APRIL 21, 2026 5:30 P.M.

Notice is hereby given that the Annual Town Meeting of Electors of the Town of Scott, Brown County, Wisconsin will be held at the Town of Scott Town Hall at 2621 Jody Drive, New Franken, WI, on Tuesday, the 21st of April, 2026 at 5:30 p.m.

ANNUAL TOWN MEETING AGENDA

1. Call to order
2. Pledge of Allegiance
3. Verification of Public Notice
4. Ceremonial Swearing in Oath of Office for newly elected officials.
5. Agenda presentation
 - a. To select the method used to record votes at the Annual Meeting (voice vote, show of hands, standing, or paper ballots.
6. Approval of minutes from April 15, 2025, Annual Town Meeting
7. Approval of minutes from October 21, 2025, Special Elector Meeting
8. Set date/time for 2027 Annual Town Meeting (April 20, 2027 at 5:30 p.m.)
9. 2025 Annual Report and Financials.
10. Reappoint of Attorney Bob Gagan
11. Compensation of Elected Officials
 - a. Town Constable (Current Rate: \$50 a site visit, \$50 per meeting attended)
 - b. Town Supervisors (Current Rate: \$475 per month, plus per diems)
 - c. Town Chairperson (Current Rate: \$916.67 per month, plus per diems)
12. Discussion and possible action on matters that are raised by the town electorate as authorized by Wi Stat. 60.10
13. Announcements
14. Adjournment

Jaime Fuge

Jaime M. Fuge,
Town Scott, Clerk for Chairman, Mike Van Lanen

All actions of a Town Meeting shall be by vote. A majority of the electors voting shall decide all questions. Any qualified elector of the town may vote at the Annual Town Meeting.

Notice is hereby given that the Annual Meeting of Electors of the Town of Scott may take action on any specific item listed within this agenda.

Any person wishing to attend who, because of disability, requires special accommodations should contact the Clerk at (920) 406-9380, at least 48 hours prior to the meeting so arrangements can be made.

QUORUM: Please take notice that a majority or quorum of the Town Board will attend this Annual Town Meeting for the purpose of conducting the Annual Town Meeting.

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Town of Scott Annual Meeting Notice

STATE OF WISCONSIN

Town of Scott, Brown County

Notice is hereby given that the Annual Town Meeting of Electors of the Town of Scott, Brown County, Wisconsin will be held at the Town of Scott Town Hall at 2621 Jody Drive, New Franken, WI, on Tuesday, the 21st of April, 2026 at 5:30 p.m.

Please take notice that a majority or quorum of the Town Board will attend the Annual Town Meeting for the purpose of conducting the meeting. Their attendance will constitute a majority quorum of the Town Board. No other business will be conducted.

Notice is hereby given this 3rd day of April, 2026 by:

Jaime Fuge

Jaime Fuge
Town Clerk



Annual Meeting Minutes April 15, 2025 at 5:30 p.m.

1. Call To Order: The Annual Meeting for the Town of Scott was called to order at 5:30 P.M. on Tuesday, April 15, 2025 in the Town Hall by Chairman Mike Van Lanen. Present and eligible voters were Chairman Mike Van Lanen, Supervisors Cari Langenberg, Kurt Baenen, Gene Wojcik, Norman Strebel, and SMU President Al Herrman.

Also present (non-voting participants) were Economic Development Coordinator/Planner Dave Cerny and Clerk/Treasurer Jaime Fuge.

Excused: Town Engineer Scott Brosteau, Constables Jeff Butry, Constable Brett Blaney
The agenda was posted at Town of Scott Town Hall at 2621 Jody Drive and on the Town of Scott website at www.townofscott.com. A motion was not needed as pursuant to Wis. Statue 60.11, no public notice of an annual meeting is required if it takes place on the third Tuesday in April.

2. Pledge of Allegiance was recited.

3. Swearing in Oath of office for newly elected Officials, Mike Van Lanen, Kurt Baenen, Gene Wojcik, Jeff Butry, and Brett Blaney.

Clerk Fuge stated the oath of offices were signed by the state statutory required deadline. Baenen, Wojcik, and Van Lanen were ceremonially sworn in.

4. Minutes of the Previous Annual Meeting and Special Meeting of Electors.

a. 2024 Annual Meeting (approved in 2024, no action).

b . 2024 Special Town Meeting (levy/budget) (approved in 2024, no action)

5. Definition of Annual Meeting

a. To select the method used to record votes at the Annual Meeting (voice vote, show of hands, standing, or paper ballots.

Fuge defined the annual meeting and voice votes were the method selected by the Chair to record votes at the meeting.

Moved by Van Lanen, seconded by Baenen to record votes by voice. Aye: 6, Nay:0. Motion carried.

6. Presentation and action on annual report and financials.

Fuge presented the financial report in accordance with State Statue 60.41. She highlighted the Town made \$744,123.76 less revenue in 2024. In 2023 the Town received \$845,954.89 in state/federal road grants and sold the Town Business Parkland for \$388,772.79.

She also mentioned Town of Scott earned more interest (\$48,577.64) in 2024 thanks to former Clerk Treasurer's efforts.

On Page 14 of the expense page, Fuge noted the town spent \$151,663.71 less in 2024 than in 2023. The financial statement also had information regarding the SMU and Fire Department's budget.

7. Review/Take Action on Bridge Fund

A .Motion to request Swan Road culvert replacement under the Brown County Bridge Fund program for 2026.

Moved by Langenberg, seconded by Strebel to approve a request Swan Road culvert replacement under the Brown County Bridge Fund program for 2026. (Approximately \$15,000 with reimbursement up to \$7,500 with a grant). Aye: 6, Nay: 0. Motion carried.

8. Reappoint Attorney Bob Gagan

Moved by Baenen, seconded by Wojcik to approve reappoint Bob Gagan as the Town of Scott's contracted Attorney. Aye: 6, Nay:0. Motion carried.

9. Compensation for Elected Officials

Moved by Herrman, seconded by Langenberg to keep compensation the same. Aye: 6, Nay: 0. Motion carried.

10. Any other items raised from the floor; action allowed on those things authorized by Wi Stat. 60.10

No other items were raised from the floor.

11. Schedule date/time for 2026 Annual Meeting (Third Tuesday in April, April 21, 2026) at 5:30 pm.

Moved by Wojcik, seconded by Strebel to set the 2026 Annual Meeting date for Tuesday, April 21, 2026 at 5:30 p.m. Aye: 6, Nay: 0. Motion carried.

12. Adjourn Meeting

Moved by Wojcik, seconded by Langenberg to adjourn. Aye: 6, Nay: 0. Motion carried.
Meeting adjourned at 5:58 p.m.

Jaime Fuge

Jaime M. Fuge, Clerk/Treasurer, Town of Scott



The Special Town Meeting of the Town Electors October 21, 2025

(immediately following the completion of the Public Hearing on the
proposed 2026 town budget, which begins at 4:30 p.m.)

1. Call To Order: The Special Town Meeting of the Town Electors was called to order at 4:33 P.M. on October 21, 2025 by Chairman Mike Van Lanen.

Present were Chairman Van Lanen, Gene Wojcik, Norman Strebel, Kurt Baenen, Cari Langenberg, Clerk/Treasurer Jaime Fuge, Economic Development Coordinator/Planner Dave Cerny, SMU President Al Herrman, Excused: Town Engineer Scott Brosteau.

Six town residents were present (Chairman Van Lanen, Gene Wojcik, Norman Strebel, Kurt Baenen, Cari Langenberg, SMU President Al Herrman).

2. Verification of Public Notice: Fuge presented the notarized affidavit stating that the Notice of Special Town Meeting of the Town Electors was posted at Town Hall (2621 Jody Drive), New Franken Fire Station off of Ronsman Road and Volks Landing off of Edgewater Beach Road on Friday, October 3, 2025 as required in the Town. Additionally, the Public Hearing notice was also posted on the Town's website on October 3, 2025.

Moved by Van Lanen, seconded by Strebel to approve accept the verification of public notice. Vote: Aye-6, No-0. Motion Carried.

3.To approve the total 2026 highway expenditures pursuant to Sec. 81.01(3) of Wis. Stats.

The 2026 highway expenditures budget proposals are:

Public Safety		430,092.92	267,022.10	377,528.38	282,300.00	273,756.85	-3.03
100-00-53310-052-000	Road Maint. Snow Plowing	29,073.05	24,800.80	37,201.20	80,000.00	90,000.00	12.50
100-00-53310-053-000	Road Maint. Snow Salt/Sand	36,651.02	68,986.73	103,480.10	30,000.00	30,000.00	0.00
100-00-53310-054-000	Road Maint. Snow Rem. Snow Fence	4,361.35	6,351.18	9,526.77	7,000.00	7,000.00	0.00
100-00-53311-050-000	Road Maint. Town Labor	15,097.95	14,751.97	19,918.16	19,000.00	14,000.00	-26.32
100-00-53335-056-000	Road Maint. Veg. Brushing	27,424.18	28,288.53	41,982.80	25,000.00	25,000.00	0.00
100-00-53340-057-000	Road Maint. Crack Filling	0.00	0.00	0.00	10,000.00	22,603.52	126.04
100-00-53345-058-000	Road Maint. Record/Safety Aper	679.65	1,329.92	553.26	2,500.00	2,500.00	0.00
100-00-53350-059-000	Road Maint. Surface	8,653.86	4,088.17	4,107.12	10,000.00	10,000.00	0.00
100-00-53351-060-000	Road Maint. Shouldering	5,918.88	13,706.37	0.00	13,000.00	13,000.00	0.00
100-00-53355-061-000	Road Maint. Drainage	0.00	0.00	0.00	2,000.00	2,000.00	0.00
100-00-53360-062-000	Road Maint. Signs	341.31	4,462.93	0.00	2,000.00	2,000.00	0.00
100-00-53365-063-000	Road Maint. Paint Lines	0.00	4,776.57	0.00	5,000.00	5,000.00	0.00
100-00-53370-064-000	Road Major Bay Settlement Pav	0.00	0.00	0.00	0.00	0.00	0.00
100-00-53375-065-000	Road Major Projects 2024	539,952.52	105,922.88	78,375.27	10,121.00	10,000.00	-1.20

Cerny proposed that Sandpiper Way and Bay Heights Drive would be a pulverized and overlaid in 2026, which will likely be bided out in early 2026. Brosteau estimated the project to cost \$250,000 to \$275,000. Brosteau intends to apply for a County TRIP Grant, which can reimburse the Town up to 50 percent. The funds to cover the \$250,000 to \$275,000 project would come from the Town's undedicated reserves.

Additionally, the Town conducts road inspections each spring to assess overall road conditions after winter. Chip sealing and other road repairs will be discussed at a future Board meeting. During their PASER road rating drive in September, Van Lanen and Strebel observed deterioration on Braemer Court that will require wedging and chip sealing in 2026. They also noted that Bertrand Lane will need shouldering in 2026.

Langenberg asked about the Road Maintenance Snow Plowing and the Road Maintenance Snow Salt/Sand account numbers. She suggested that \$30,000 be moved from the Road. Main. Snow Salt/Sand to Road Major Projects Account.

The specifics of the snow plowing contract were discussed.

Van Lanen said the contract is at a minimum price of \$90,000, however, the Town could pay more depending on the type winter. However, the contract includes the price of snow plowing and the price of snow salt/sand.

Fuge said the account numbers are currently separated since the Town has to pull the amount purchased for sand/salt for their annual MS4 report.

The Board wanted to make it clear that the contract includes both account number 100-00-53310-052 and account number 100-00-55310-054.

There were no motions to amend numbers as presented.

Moved by Langenberg, seconded by Baenen to approve \$236,603.52 in highway expenditures in 2026.

Vote: Aye-6, No-0. Motion Carried.

Moved by Strebel, seconded by Wojcik to approve \$10,000 in the budget for major road construction in 2026 and to approve up to \$265,000 of undedicated reserves to be used for major road construction in 2026. Vote: Aye-6, No-0. Motion Carried.

4. To approve salaries of elected and appointed officials.

The Board proposed no changes during the 2026 budget workshop to the elected official wages. The current salary is: \$11,000 annually/\$916.67 monthly for the chair; \$5700 annually/\$475 monthly for the Town Supervisors.

The Supervisors/Chairman can also receive \$50 in per diems for attending additional meetings (\$100 for any training lasting more than 4 hours).

Moved by Strebel, seconded by Baenen to approve the salaries of elected officials. Vote: Aye-5, No-0. Motion Carried.

5. To approve the 2025 total town tax levy (to be collected in 2026), pursuant to Wis. Stat. § 60.10(1)(a).

Fuge presented the 2025 Municipal Tax Levy Limit Worksheet. She stated that numbers section A, lines 1-8 are populated by the Department of Revenue.

In Section D (the adjustments to the allowable levy limit), the Town has \$441,530 adjustment for debt service levy for general obligation debt authorized after July 1, 2025.

The Town currently has the following debt:

Outstanding Debt as of January 1, 2026 Town General Fund						
Name of Lender	Original Amount	Original Year	Loan Taken in Terms of Years	Yrs Remaining	Interest	Jan. 1, 2026 Balance
Board of Comm. Of Public Lands	\$725,000	2018	20	13	3.75 percent	\$514,752.16
Board of Comm. Of Public Lands	\$570,000	2020	20	14	3.75	\$457,477.16
Bank Of Luxemburg 2509	\$2,650,000	2021	10	6	2.37	\$1,663,780.32
Bank Of Luxemburg 6068	\$192,040	2024	5	4	5.19	\$157,498.18

Based on the amortization schedule, the Town will pay in 2026:

\$44,591 for the Bank of Luxemburg Loan 6068 (for the purchase of the Fire Truck in 2024).

\$300,777.29 for the Bank of Luxemburg Loan 2509 (for the Bay Settlement/VanLanen Road project 2021)

\$42603.76 for the Board of Comm. Of Public Lands Loan (For Finance Infrastructure and Road Projects)

\$53,558.47 for the Board of Comm. Of Public Lands Loan (For the purchase of the business park)

Total: \$441,530 (rounded down).

The Town did not have any unused levy from previous years to use for this levy (Sections B & C). Based on the Sum of Line 8 (populated by the Wis. Department of Revenue) and Line 9, the allowable levy for 2025 is \$1,163,421. The Town has more than 3,000 residents and would not be allowed to authorize a higher levy by special resolution.

The Clerk/Treasurer proposed to use the maximum allowable levy without going to referendum of \$1,163,421.

Moved by Wojcik, seconded by Baenen to approve a levy of \$1,163,421. Vote: Aye-6, No-0. Motion Carried.

The Clerk read Resolution No. 2025-10-2, which read:

Whereas, Wis. Stat. § 60.10(1)(a) authorizes the town electors of a town to adopt the town tax levy at a town meeting of the electors;

Whereas, a special town meeting of the town electors has been called and properly noticed to approve the 2025 total town tax levy (to be collected in 2026), pursuant to Wis. Stat. § 60.10(1)(a);

THEREFORE, the special town meeting of the Town of Scott, Brown County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this 21st day of October, 2025, hereby resolves and orders as follows:

1. The town electors of the Town of Scott, Brown County, Wisconsin adopt the total town tax levy for 2025 (to be collected in 2026) in the amount of \$1,163,421.
2. The town clerk shall properly post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

The clerk recorded: Number of town electors voting aye 6; Number of town electors voting nay 0; Number abstaining or not voting (if determined) 0

The Clerk and Town Meeting Chair signed the resolution. Fuge stated the resolution will be posted at the three locations (Volk's Landing, Town Hall and New Franken Department) the next day. She said she would also post it on the website.

Moved by Wojcik, seconded by Baenen to adjourn. Vote: Aye-6, No-0. Motion Carried.

Meeting adjourned at 5 p.m.

Jaime Fuge

Jaime M. Fuge, Clerk/Treasurer, Town of Scott



Annual Financial Report

In accordance with State Statute 60.41, Annual Financial statement, the Town Board annually shall prepare a statement of the financial condition of the town and present the statement to the annual town meeting. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the town.



Town (100)

2025 Town Highlights

Public Work Projects Completed in 2025:

Edmund Road Reconditioning

The Edmund Road was reconditioned in October 2025. The project consisted of adding about 3 inches of gravel to the roadway and then pulverizing the street with the gravel and existing pavement. The contractor graded out the roadway, placed 3-inches of new pavement and placed a one-foot gravel shoulder on both sides

Chip Sealing:

The following roads that were chip sealed in 2025 along their entire lengths were : Circle Ridge Road, Conard Road, Edwin Lane, Strebel Road, North Hemlock south of Van Lanen, and in the Bay Heights Subdivision—Sparrow, Heron, Loon, Egret, and Osprey Lane.

Chip sealing applies a layer of new asphalt over the existing surface, followed by a coating of tar and small aggregate (chip stone). This process creates a smoother surface and extends the life of the road. While it's not as thorough as full repaving, chip sealing is a cost-effective way to maintain roads.

Website Redesigned

In 2025 staff worked with Town Web to redesign townofscott.com. Designed with residents and visitors in mind, the new site offers a more modern look, improved navigation, and easier access to important information and services.

The new website also includes a Community Guide highlighting local businesses.

New Park Equipment

St. Killian's Park had new park equipment installed, enhancing recreational opportunities for residents and families. In addition, Scott Memorial Park also received new park equipment in late 2024, further improving amenities and play experiences at both locations.

**TOWN OF SCOTT
BROWN COUNTY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS AS OF DECEMBER 31, 2024)**

	Governmental Activities	Business-Type Activities	Totals	2024
ASSETS				
Cash and Cash Equivalents	\$ 2,321,535	\$ 1,373,824	\$ 3,695,359	\$ 3,552,631
Receivables:				
Taxes and Special Charges	1,227,636	218,955	1,446,591	1,454,389
Delinquent Taxes	360	-	360	360
Accounts	8,518	326,970	335,488	326,144
Special Assessments	83,121	189,776	272,897	285,753
Internal Balances	(27,430)	27,430	-	-
Due from Other Governments	-	9,633	9,633	7,871
Prepaid Items	14,404	5,393	19,797	17,749
Deferred Charge - Metering Station	-	39,987	39,987	43,622
Interceptor Capacity, Net	-	214,227	214,227	247,631
Investment in Joint Venture	719,292	-	719,292	666,951
Capital Assets, Nondepreciable	389,861	19,358	409,219	396,809
Capital Assets, Depreciable	4,159,916	9,467,357	13,627,273	13,749,939
Total Assets	8,897,213	11,892,910	20,790,123	20,749,849
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	103,411	69,912	173,323	242,643
Other Postemployment Related Amounts	19,227	13,040	32,267	37,033
Total Deferred Outflows of Resources	122,638	82,952	205,590	279,676
LIABILITIES				
Accounts Payable	60,937	36,174	97,111	55,442
Accrued Interest Payable	53,909	14,952	68,861	66,361
Long-Term Obligations:				
Due Within One Year	297,077	107,893	404,970	427,356
Due in More Than One Year	2,496,444	605,366	3,101,810	3,556,846
Net Pension Liability	17,724	12,020	29,744	27,375
Other Postemployment Benefits	34,710	23,540	58,250	61,861
Total Liabilities	2,960,801	799,945	3,760,746	4,195,241
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	1,164,140	-	1,164,140	1,155,990
Special Charges Levied for Subsequent Year	-	218,955	218,955	219,004
Pension Related Amounts	53,459	36,257	89,716	149,595
Other Postemployment Related Amounts	23,631	16,027	39,658	30,995
Total Deferred Inflows of Resources	1,241,230	271,239	1,512,469	1,555,584
NET POSITION				
Net Investment in Capital Assets	1,756,256	8,923,462	10,679,718	10,188,197
Restricted:				
Park Donations	15,194	-	15,194	-
Unrestricted	3,046,370	1,981,216	5,027,586	5,090,503
Total Net Position	\$ 4,817,820	\$ 10,904,678	\$ 15,722,498	\$ 15,278,700

See accompanying Notes to Basic Financial Statements.

**TOWN OF SCOTT
BROWN COUNTY, WISCONSIN
BALANCE SHEET
GENERAL FUND
DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS AS OF DECEMBER 31, 2024)**

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,321,535	\$ 2,483,854
Receivables:		
Taxes and Special Charges	1,227,636	1,235,385
Delinquent Taxes	360	360
Accounts	8,518	10,863
Special Assessments	83,121	89,114
Due from Other Funds	12,043	-
Prepaid Items	14,404	11,177
	<u>14,404</u>	<u>11,177</u>
Total Assets	<u>\$ 3,667,617</u>	<u>\$ 3,830,753</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 60,937	\$ 8,107
Due to Other Funds	39,473	-
Total Liabilities	<u>100,410</u>	<u>8,107</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	1,164,140	1,155,990
Special Assessments	83,121	89,114
Total Deferred Inflows of Resources	<u>1,247,261</u>	<u>1,245,104</u>
FUND BALANCE		
Nonspendable	14,404	11,177
Restricted	15,194	-
Committed	533,221	433,465
Unassigned	1,757,127	2,132,900
Total Fund Balance	<u>2,319,946</u>	<u>2,577,542</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 3,667,617</u>	<u>\$ 3,830,753</u>

See accompanying Notes to Basic Financial Statements.

VOUCHER APPROVAL - TOWN OF SCOTT
JANUARY 14, 2025 (for December 1-31, 2024 reports)

Balance on hand as of December 31, 2024 is

Bank of Luxemburg Checking (Town's portion of Pooled Cash):	185.07 (2024 Current year funds)	
Bank of Luxemburg CD 6 month at 4.98% matures 01-25	542,679.37 Part of Fund Balance/Reserve	
Bank of Luxemburg Special	591,678.42 Part of Fund Balance/Reserve	
Ray. Jam./Bank of Lux CDs #1 - 9 months at 5.45% matures 08-24	0.00 Part of Fund Balance/Reserve	11030
Ray. Jam./Bank of Lux CDs #2 - 9 months at 5.15% matures 11-24	0.00 Part of Fund Balance/Reserve	11031
Ray. Jam./Bank of Lux CDs #3 - 9 months at 5.50% matures 08-24	0.00 Part of Fund Balance/Reserve	11032
Nicolet Checking	15,636.64 Part of Fund Balance/Reserve	
Nicolet CD 6 month at 4.91% matures 01-25	469,099.69 Part of Fund Balance/Reserve	
Raymond James Cash Account	864,474.97 Part of Fund Balance/Reserve	

Total: 2,483,754.16 bills are paid/transfers are made)

We, the undersigned members of the Town Board of the Town of Scott and the Commissioners of SMU of the Town of Scott, Brown County do hereby approve: V694-702, ET2024 12-01 through ET2024 12-20, 11,208-11,232, totaling \$180,651.76, the breakdown in the following funds:

o Town:	\$ 111,833.56
o Water:	\$ 13,761.82
o Sewer:	\$ 41,614.95
o Storm Water:	\$ 13,441.43

• To Balance Out Pooled Cash:

- o Bank Transfer from the Town General Fund 100/Checking Account/Pooled Cash Fund into the SMU/Water Operating Fund 610 account in amount of "net" \$19,294.22 (JE Tax Roll Del. Util and Spec. Assess \$34,905.66, add Dep. \$2,174.55, subtract Exp. \$13,761.82, subtract JEs of \$4,024.17)
- o Bank Transfer from the the Town General Fund 100/Checking Account/Pooled Cash Fund into the SMU/Sanitary Fund 620/Operating Account in the amount of "net" \$3,700.24 ((JE Tax Roll Del. Util and Spec. Assess \$44,830.97, add Deposit \$4,513.63 subtract Exp. \$41,614.95 and subtract JEs of \$4,029.41)
- o Bank Transfer from the SMU/Storm Water Fund 630/Operating Account into the Town General Fund 100/Checking Account/Pooled Cash Fund in the amount of "net" \$17,122.12 (Deposit \$00.00 subtract Exp. \$13,441.43 subtract JEs of \$3,680.69)

TOWN BOARD:

Mike Van Lanen
Mike Van Lanen, Chairman

Kurt Baerch
Kurt Baerch, Supervisor

Gene Wojcik
Gene Wojcik, Supervisor

Cari Langenberg
Cari Langenberg, Supervisor

Norman Strebel
Norman Strebel, Supervisor

The above claims are true and correct and no portion of the same has been paid.
Quality checked by John Roth, prices checked by John Roth.
Recommended for FULL allowance by the Town of Scott, Brown County.
Subscribed and sworn to before me this 14th day of January, 2025.

ATTEST:

John Roth
John Roth, Clerk/Treasurer

VOUCHER APPROVAL – Town Board –January 13, 2026 (December 1-December 31)

We, the undersigned members of the Town Board and the Commissioners of SMJ of the Town of Scott, Brown County do hereby approve

		Manual Checks		Physical Checks	
V809	V822	ET202512-01	ET202612-45	11659	11701 (void 11653-11658, printing error)
Totaling		\$308,870.07			
the breakdown in the following funds are:					
Town	Water	Sewer	Storm Sewer		
\$309,982.44	\$10,032.30	\$48,210.50	\$12,644.03		

Balance on Hand at End of Month		Statement Balance	Computer Balance	
Bank of Luxemburg	Checking:	\$99,438.85	\$1,340.60	(includes payments issued, not cashed)
Bank of Luxemburg CD 2222 (Matures 01/31/2026)		\$884,488.27	\$844,88.27	
Bank of Luxemburg Savings-4998		\$10,113.85	\$10,113.85	
Nicolet Checking:		\$15,777.77	\$16,792.68	
Nicolet 6-month CD	(Jan 5, 2026 @ 3.94%)	\$489,038.14	\$489,038.14	
Legacy Financial Services Account		\$891,121.49	\$911,214.49	
Total:		\$2,285,876.47	\$2,284,895.03	(After all bills are paid)

Summary of Bank Activity and Sewer's Pooled Cash Activity

WATER (610) Operating Funds			
Deposits Pooled Cash		\$793.97	
Expenses Pooled Cash		-\$18,032.30	
Monthly Journal Entries		-\$7,478.66	(regular monthly Journal Entries)
Journal Entries Year End:		\$28,534.41	(Town Pays/Covers Delinquent Water: \$21495.54), (\$6939.87 for Code D01)
What Water Owes Pooled Cash		-\$3,817.62	(A transfer of \$11266.18 was done on 12/19/2025 from Water to Pooled Cash to Cover Bills. A \$15,083.70 was done in early January.
SEWER (620) Operating Funds			
Deposits Pooled Cash		\$8,617.35	
Expenses Pooled Cash:		-\$48,210.50	
Journal Entries Pooled Cash:		-\$7,467.07	
Journal Entries Year End:		\$35,302.80	(Delinquent Sewer Bill)
What Sewer Owes Pooled Cash		-\$13,757.42	(A transfer of \$43148.43 was done on 12/19/2025 to cover bills. A \$24,389.01 transfer will be done from pooled cash to checking.
STORM WATER (630) Operating Funds			
Deposits Pooled Cash:		\$200.00	
Expenses Pooled Cash:		-\$12,644.80	
Journal Entries Pooled Cash:		-\$7,130.52	
What Storm Owes Pooled Cash		\$19,575.35	On 12/19/2025, a transfer of \$7532.13 was done. Additionally, a transfer will be done for: \$12043.22 from storm to Town.

Town Loans	
LOAN 6069 (Maturity Date: 8/23/2029 Interest Rate: 5.19% Annual Payment August 23, 2025 for \$44,591.88) BOL	
Fire Department Home Purchase Loan Taken in August 2024 of a term of 5 years. Annual Payment	
Balance:	\$167,498.48
Last Payment:	8/21/2025
Pending Payment:	None
LOAN 2509 (Maturity Date: 06/11/2031 Interest Rate: 2.37% Annual Payment June 11, 2026) BOL	
Loan taken in 6/11/2021 for a ten-year term. 2021 Bay Settlement Road/Van Lanen Road Project Payment for \$300,777.29 Annual Payment	
Balance:	\$1,663,780.32
Last Payment:	6/9/2025
Pending Payment:	0
LOAN 0202254.01 3.75% Orig. Loan Date \$691,606 taken in 2018 at 3.75 percent. Annual Payment Due March 15	
Finance Infrastructure and road projects Final Maturity: 3/15/2030 Annual Payment	
Balance	\$514,752.43
Last Payment:	1/31/2025
LOAN 02020953.01 3.75% Orig. Loan Date \$570,000 taken in 2020 at 3.75 percent. Annual Payment Due March 15	
Refinance BCPL Loan #2018156 Balance Remaining: 514,752.43 Final Maturity: 3/15/2030 Annual Payment	
Balance	\$467,477.16
Last Payment:	1/31/2025

Town Board:

Excused
Mike Van Lanen, Chairman
[Signature]
Kurt Baenen, Supervisor

[Signature]
Carl Langenberg, Supervisor
[Signature]
Gene Wojcik, Supervisor

[Signature]
Norman Stuebel, Supervisor

The above claims are true and correct and no portion of the same has been paid. Quality checked by Jaime Fuge.

Recommended for FULL allowance by the Town Board, Brown County. Subscribed and sworn to before me this 13th Day of January, 2026.

ATTEST:

[Signature]
Jaime Fuge, Clerk/Treasurer

4/13/2026 10:48 AM

Balance Sheet Detail Report
Town Bank Account Balances

Page: 1
ACCT

Dated From: 1/01/2025
Thru: 12/31/2025

Fund: All Funds

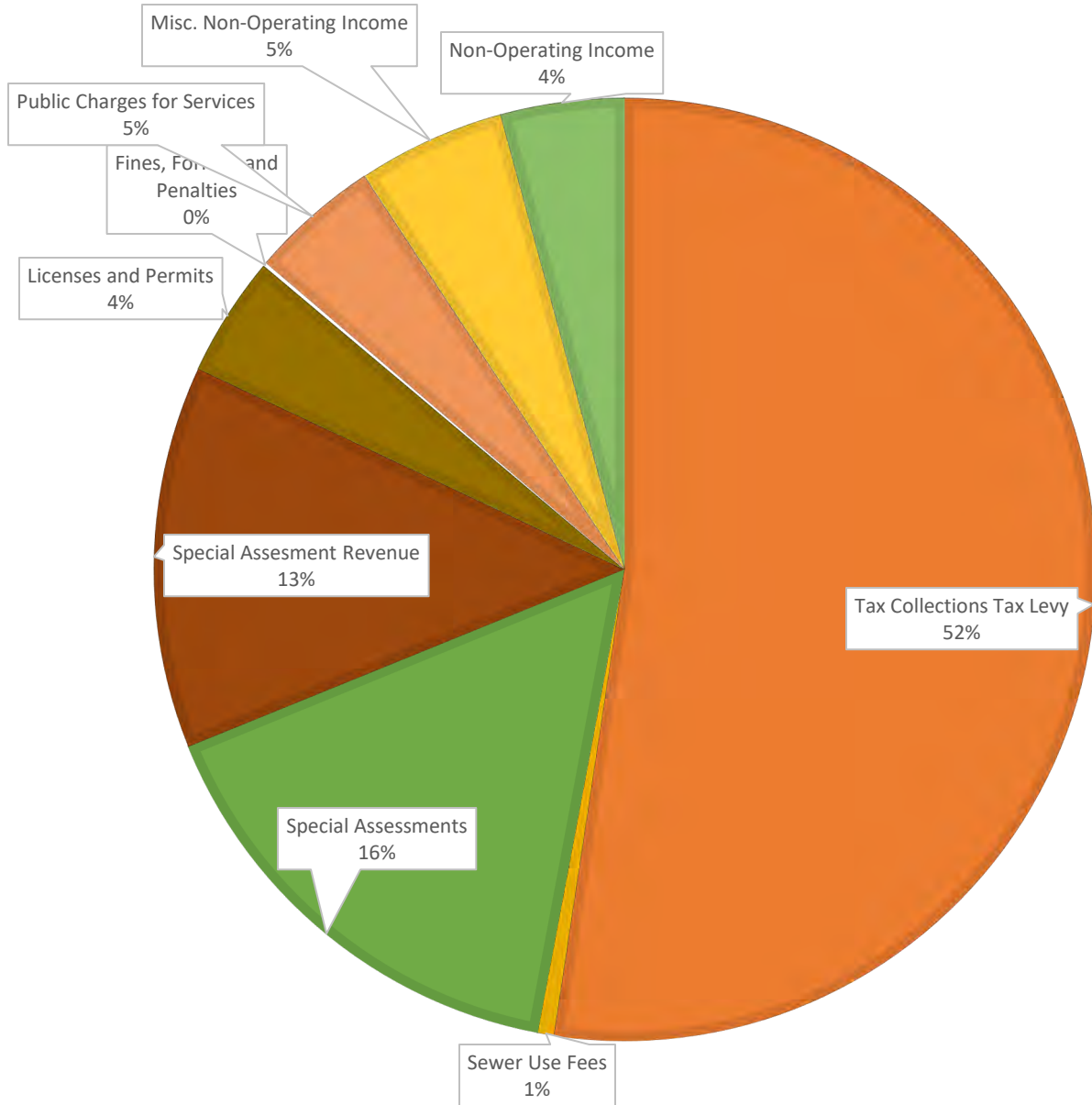
Account Number		Debit	Credit
100-00-10000-000-000	Nicolet Old Treas.Cash Check	15,792.68	
100-00-10012-000-000	Nic. CD-6mo mat.07-05-25 4.00%	489,038.14	
100-00-11030-000-000	Ray.Jam.CDs #1-9mo mat.08-24		
100-00-11031-000-000	Ray.Jam.CDs #2-9mo mat.11-24		
100-00-11032-000-000	Ray.Jam.CDs #3-9mo mat.08-24		
100-00-11033-000-000	Ray.Jam. Cash Account		
100-00-11100-000-000	POOLED CHECK. -TOWN (BOL)	3,051.20	
100-00-11101-000-000	TOWN SPECIAL (BOL)	10,113.85	
100-00-11301-000-000	Lux. CD 6 mo matures 07-31-25	884,888.27	
100-00-11302-000-000	Legacy Investments	891,121.49	
Town Bank Account Balances		2,294,005.63	
TOTAL ASSETS		2,294,005.63	
GRAND TOTALS		2,294,005.63	0.00

Outstanding Debt as of January 1, 2026 Town General Fund						
Name of Lender	Original Amount	Original Year	Loan Taken in Terms of Years	Yrs Remaining	Interest	Jan. 1, 2026 Balance
Board of Comm. Of Public Lands	\$725,000	2018	20	13	3.75 percent	\$514,752.16
Board of Comm. Of Public Lands	\$570,000	2020	20	14	3.75	\$457,477.16
Bank Of Luxemburg 2509	\$2,650,000	2021	10	6	2.37	\$1,663,780.32
Bank Of Luxemburg 6068	\$192,040	2024	5	4	5.19	\$157,498.18

Dated From: 1/01/2025 Fund: 100 - Town of Scott General Fund
Thru: 12/31/2025

	2024 Total	2025 Total
Total Revenues	2,327,766.31	2,219,629.28
Total Expenses	2,463,341.31	2,477,651.22
Excess of Revenues Over (Under) Expenditures	(135,575.00)	(258,021.94)

2025 REVENUES



Dated From: 1/01/2025 Fund: 100 - Town of Scott General Fund
Thru: 12/31/2025

Account Number		2024 Total	2025 Total
100-00-40000-000-000	Tax Levy Collections	1,102,366.00	1,155,271.00
100-00-40003-000-000	Delinquent Pers. Prop. Tax Col	1,512.46	
100-00-40004-000-000	Personal Prop. Tax Aid - State	5,407.84	7,600.22
100-00-40005-000-000	Hotel/Motel Tax	9,642.02	-288.54
Tax Collections Tax Levy		1,118,928.32	1,162,582.68
100-00-41115-000-000	MFL Tax Revenue	718.58	718.58
100-00-41310-000-000	Water Utility Tax Equivalent	12,000.00	12,000.00
100-00-41315-000-000	Transfer in - Water		
100-00-41320-000-000	Tansfer in - Sewer		
100-00-41800-000-000	AG Use Conversion		
100-00-41810-000-000	Interest on Delinquent Payment		
100-00-41900-000-000	Stadium Sales Tax Revenue	491.19	49.78
Sewer user fees		13,209.77	12,768.36
100-00-42100-000-000	Spec. Assess. Hickory-43	5,993.05	5,993.03
100-00-42105-000-000	Special Assessment-Bay Sett-02		
100-00-42800-000-000	Garb/Rec Curbside Collections	345,505.00	346,365.00
100-00-42805-000-000	Recycling Carts	480.00	840.00
Special Assessments		351,978.05	353,198.03
100-00-43410-000-000	State Shared Revenue	132,441.04	135,227.75
100-00-43420-000-000	Fire Dues Insurance 2%	22,573.47	24,920.62
100-00-43430-000-000	State Computer Aid	361.67	361.67
100-00-43531-000-000	State Aid Roads	122,640.77	116,851.16
100-00-43545-000-000	Recycling Grant	5,532.05	5,521.85
100-00-43650-000-000	State Aid Managed	21.73	21.73
100-00-43660-000-000	PILT-DNR Collections	1,626.21	1,653.95
100-00-43691-000-000	Grant Election		
100-00-43791-000-000	Grant Coastal Management		6,584.00
100-00-43792-000-000	Grant TRIP County		
100-00-43793-000-000	Covid Grant Receipts		
100-00-43794-000-000	State/Federal Road Grant		
Special Assessment Revenue		285,196.94	291,142.73
100-00-44100-000-000	Alcohol Beverage License Fees	2,720.00	13,464.98
100-00-44105-000-000	Operator & Cig. License Fee	300.00	680.00
100-00-44110-000-000	Cig. License Fee		50.00
100-00-44140-000-000	Cable Franchise Fee	11,269.17	11,274.59
100-00-44200-000-000	Dog License Collections	890.00	505.00
100-00-44205-000-000	Dog License Refund		-40.00

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Statement of Revenues & Expenditures - Detail

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ACCT

Fund: 100 - Town of Scott General Fund

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
100-00-44300-000-000	Building Permits	25,243.00	40,880.00
100-00-44400-000-000	Zoning Fees	1,240.00	420.00
100-00-44500-000-000	Electrical Permit		100.00
100-00-44600-000-000	Park Impact Fee (New Homes)		
100-00-44900-000-000	Mining.Blasting License Fees	10,000.00	20,000.00
100-00-44905-000-000	Right-of-Way Fees	900.00	600.00
100-00-44906-000-000	Short-Term Rental License Fees	3,000.00	3,736.30
LICENSES AND PERMITS		55,562.17	91,670.87
100-00-45110-000-000	Fines and Penalties	6,007.84	3,226.02
FINES, FORFEITS AND PENALTIES		6,007.84	3,226.02
100-00-46100-000-000	Maps-Zoning Books		
100-00-46101-000-000	Copies	6,916.74	4,279.17
100-00-46102-000-000	Other Gen. Govt. Charges		
100-00-46110-000-000	PILT-UWGB	700.00	700.00
100-00-46115-000-000	Letters of Specials	2,250.00	2,910.00
100-00-46125-000-000	Public Hearing Charge		
100-00-46440-000-000	Weed and Nuisance Control		-60.00
100-00-46700-000-000	Park Donations		78,287.09
100-00-46750-000-000	Other Culture and Recreation	11,975.98	12,587.00
100-00-46850-000-000	Business Park Gravel Sales		
Public Charges for Services		21,842.72	98,703.26
100-00-47350-000-000	Admin. Support Sewer Fund	30,000.00	34,366.45
100-00-47355-000-000	Admin. Support Water Fund	30,000.00	34,366.45
100-00-47356-000-000	Admin. Support Stormwater Fund	30,000.00	34,366.45
100-00-47360-000-000	Truck Mileage Reimbursement	7,378.39	9,289.00
Misc non-operating income		97,378.39	112,388.35
100-00-48110-000-000	Interest Income	145,369.71	92,353.12
100-00-48306-000-000	Sale of Recyc/Equipment	4,989.80	
100-00-48310-000-000	Int on Sp Assess Hickory 43	1,549.80	1,334.83
100-00-48315-000-000	Int on Sp Assess-Bay Sett 02		
100-00-48600-000-000	Scholarships		250.00
100-00-48900-000-000	Misc. Income/Revenue	33,712.68	11.03
100-00-48902-000-000	Sale of Town Bus. Park Land		
Non-Operating Income		185,621.99	93,948.98
100-00-49100-000-000	Borrowing Proceeds	192,040.12	

Dated From: 1/01/2025 Fund: 100 - Town of Scott General Fund
Thru: 12/31/2025

Account Number	2024 Total	2025 Total
=====		
OTHER FINANCING SOURCES	192,040.12	
=====		
Total Revenues	2,327,766.31	2,219,629.28
=====		

Revenue Highlights:

The Town had \$108,137.03 less revenue in 2024 than in 2025. This can be attributed to the Town receiving borrowing proceeds for the purchase of the adjacent property near the fire station.

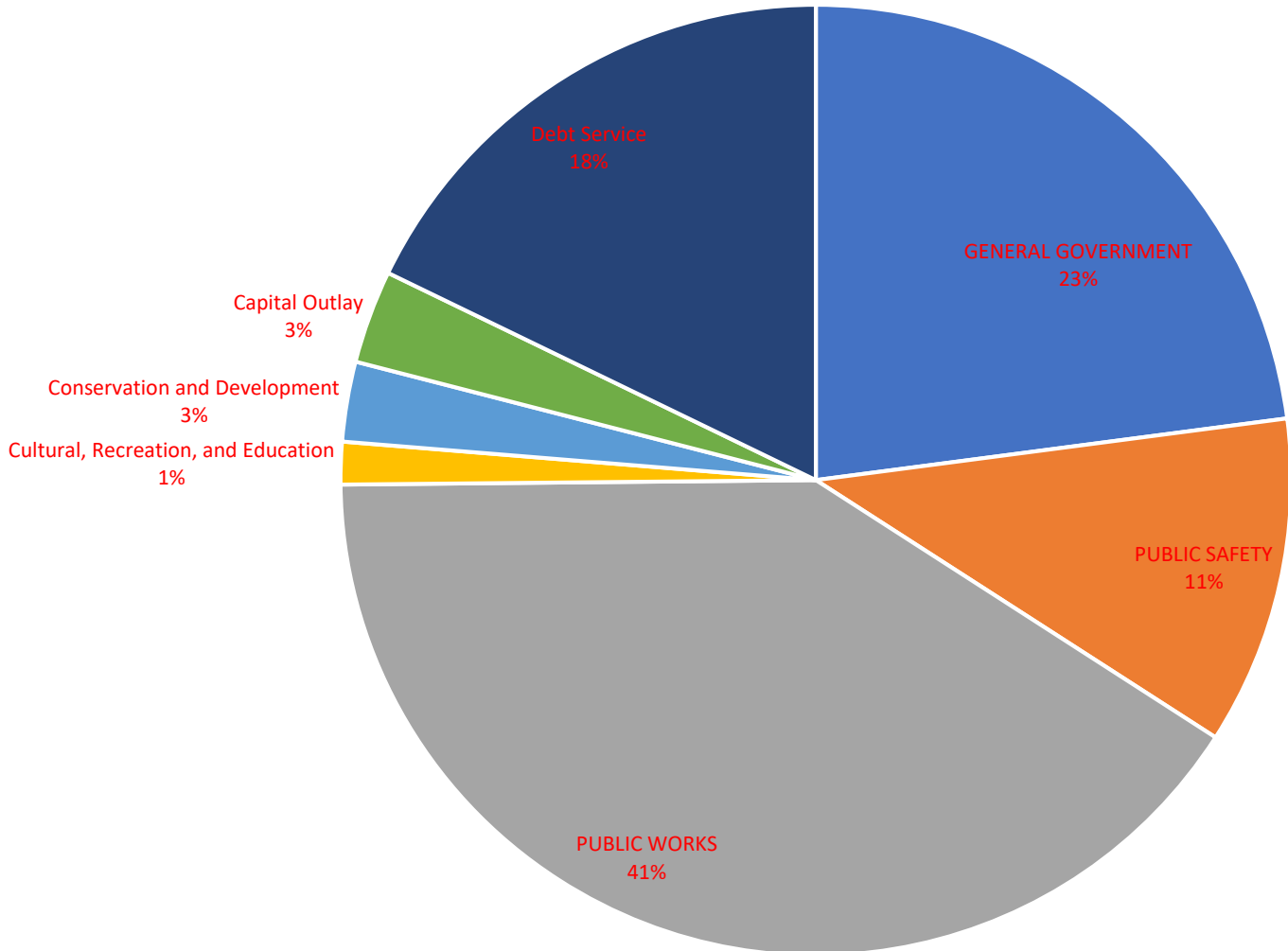
Other Considerations:

Hotel/Motel Tax was \$9,642.02 in revenue in 2024, but -\$288.54 in 2025. The Town received checks from the third parties, but were supposed to forward to Associated Trust. In 2025, the Town had to reimburse Associated Trust. Going forward, the Town will receive revenue for hotel/motel tax.

Building Permit Revenue increased \$15,637 from 2024 to 2025.

Interest Income continues to decline as interest rates decrease on CDs. There was a \$53016.59 decrease from 2024 to 2025.

2025 Expenses



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Statement of Revenues & Expenditures - Detail

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ACCT

Fund: 100 - Town of Scott General Fund

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
100-00-51100-001-000	Town Board Chairman	13,500.04	13,200.04
100-00-51100-002-000	Town Board Supervisor #1	7,325.00	7,250.00
100-00-51100-003-000	Town Board Supervisor #2	6,625.00	7,950.00
100-00-51100-004-000	Town Board Supervisor #3	6,900.00	7,050.00
100-00-51100-005-000	Town Board Supervisor #4	6,750.00	6,200.00
100-00-51100-900-000	Town Board FICA/MED	3,144.12	3,186.15
100-00-51170-006-000	Training/Conventions	1,079.30	2,572.81
100-00-51175-007-000	Dues/Memberships	2,688.25	3,436.75
100-00-51180-008-000	Mileage/Travel	2,807.17	1,652.47
100-00-51300-009-000	Attorney/Legal Expenses	10,876.10	30,189.50
100-00-51400-010-000	Clerk/Treasurer Salary	74,354.44	74,804.65
100-00-51400-900-000	Clerk/Treasurer FICA/MED	5,093.14	5,129.96
100-00-51430-011-000	Deputy Clerk/Treasurer Salary	52,923.60	68,988.76
100-00-51430-900-000	Deputy Clerk/Treasure FICA/MED	3,422.65	4,516.52
100-00-51460-012-000	Seismograph Operator Salary		
100-00-51460-900-000	Admin.Supp.Record ScanFiling	24,269.71	2,422.14
100-00-51490-013-000	Elections Salaries/costs	7,582.87	5,601.98
100-00-51500-014-000	Assessor and other costs	20,596.54	25,270.37
100-00-51510-015-000	Contingency Fund		100.00
100-00-51520-016-000	Audit Expense	6,378.00	8,467.82
100-00-51600-017-000	Town Hall Furniture & Floor	4,500.00	
100-00-51605-018-000	Computer Equip Maint. IT Supp	6,443.37	18,151.80
100-00-51610-019-000	Office Equip. Copier/Pitney	14,347.78	16,718.79
100-00-51615-020-000	Office Supplies	4,785.16	4,306.88
100-00-51616-021-000	Postage	7,345.53	7,411.05
100-00-51620-022-000	Town Hall Jody Maintenance	198.55	3,042.95
100-00-51620-023-000	Town Hall Jody Cleaning	2,073.50	2,533.30
100-00-51620-024-000	Town Hall Jody WPS Elect/Gas	2,282.96	2,413.11
100-00-51620-025-000	Town Hall Jody Scott Sewer/Wtr	2,122.71	1,721.78
100-00-51620-026-000	Town Hall Jody Yard/Plow Maint	6,342.46	3,530.15
100-00-51620-900-000	Town Hall Jody Clean FICA/MED	158.62	
100-00-51665-029-000	Town Hall Bay Settlement		
100-00-51685-030-000	Telephone Expense	1,354.88	1,186.27
100-00-51710-031-000	Econ. Dev. Coord. Salary/Wages	79,032.00	82,200.00
100-00-51710-900-000	Econ. Dev. Coord. FICA/MED	5,393.28	5,610.00
100-00-51720-032-000	Engineering	25,448.98	23,528.75
100-00-51900-033-000	Insurance Property	1,853.16	5,224.00
100-00-51900-034-000	Insurance Employee Bonds	350.00	350.00
100-00-51900-035-000	Insurance General Liability	5,132.00	5,521.00
100-00-51900-036-000	Insurance Auto Liability	2,747.00	2,931.00
100-00-51900-037-000	Insurance Workers Comprehensive	1,107.92	4,320.00
100-00-51900-104-000	Insurance Health	75,371.40	77,432.44
100-00-51901-104-000	Insurance - Life	1,166.34	798.30

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Statement of Revenues & Expenditures - Detail

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Fund: 100 - Town of Scott General Fund

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
100-00-51905-106-000	Retirement	14,378.47	15,563.97
100-00-51935-038-000	Miscellaneous	452.50	37.50
100-00-51935-039-000	Publishing	1,477.57	1,453.99
100-00-51940-000-000	Tax Collection Expense	3,795.20	4,053.00
=====			
GENERAL GOVERNMENT		525,977.27	568,029.95
=====			
100-00-52100-040-000	Court Costs	10,674.87	8,700.00
100-00-52105-041-000	Constable Wages/Salary	400.00	600.00
100-00-52105-900-000	Constable FICA/MED	72.68	68.86
100-00-52115-042-000	Animal Control	603.60	300.00
100-00-52120-043-000	Dog License Paid to County	267.89	179.13
100-00-52200-044-000	Fire Insurance 2% Dues Paid	22,573.47	24,920.62
100-00-52205-045-000	Fire Department Assessment	111,247.41	133,000.00
100-00-52208-046-000	NF Fire Dept. Major Cap.Improv	192,040.12	15,600.00
100-00-52210-047-000	Fire Protection PSC Hydrants	41,144.00	41,144.00
100-00-52300-048-000	Ambulance Service Costs	51,068.88	52,419.12
=====			
PUBLIC SAFETY		430,092.92	276,931.73
=====			
100-00-53310-052-000	Road Maint. Snow Plowing	29,073.05	68,369.76
100-00-53310-053-000	Road Maint. Snow Salt/Sand	36,651.02	84,282.01
100-00-53310-054-000	Road Maint.Snow Rem.Snow Fence	4,361.35	10,552.90
100-00-53310-055-000	RoadMaint.Snow Salt/SandFINNEL		
100-00-53311-050-000	Road Maint. Town Labor	15,097.95	19,171.22
100-00-53335-056-000	Road Maint. Veg.Brushing	27,424.18	32,498.50
100-00-53340-057-000	Road Maint. Crack Filling		10,503.00
100-00-53345-058-000	Road Maint. Record/Safety Aper	679.65	1,759.93
100-00-53350-059-000	Road Maint. Surface	8,653.86	4,651.18
100-00-53351-060-000	Road Maint. Shouldering	5,918.88	16,871.24
100-00-53355-061-000	Road Maint. Drainage		
100-00-53360-062-000	Road Maint. Signs	341.31	4,676.39
100-00-53365-063-000	Road Maint. Paint Lines		4,776.57
100-00-53370-064-000	Road Major Bay Settlement Pav		
100-00-53375-065-000	Road Major Projects 2024	539,952.52	385,331.36
100-00-53420-068-000	Street Lighting	17,885.62	13,438.09
100-00-53610-070-000	Garbage Collection Expense	184,973.92	191,641.57
100-00-53620-071-000	Yard Waste Disposal Expense	28,000.00	19,539.58
100-00-53630-072-000	Recycling Collection Expense	133,630.54	137,842.14
100-00-53635-000-000	Truck Vehicle Fuel and Mainten	2,635.13	3,656.05
100-00-53640-000-000	Consolidation Expense		
=====			
PUBLIC WORKS		1,035,278.98	1,009,561.49
=====			

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Statement of Revenues & Expenditures - Detail

Page: 6
ACCT

Fund: 100 - Town of Scott General Fund

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
100-00-55200-075-000	Park Expense Maint (mow/trees)	58,378.88	35,761.41
100-00-55200-085-000	Park Improvements		
100-00-55200-108-000	Park Comm. Per Diems		
100-00-55200-109-000	Parkland Acquis. Future parks		
CULTURE, RECREATION AND EDU.		58,378.88	35,761.41
100-00-56700-077-000	Advance Municipal Issues	670.00	670.00
100-00-56710-078-000	Green Bay Better By The Bay Br		
100-00-56900-079-000	Plan/Zon.Per Diems Wages/Sal	2,881.05	1,456.96
100-00-56900-900-000	Planning/Zoning FICA/MED	214.93	109.97
100-00-56910-080-000	Comprehensive Plan Update		7,391.48
100-00-56920-080-000	Economic Dev. & Flood Study	1,761.50	48,165.75
100-00-56935-081-000	Insp/Zoning Admin/Code Enforc	6,611.86	6,532.90
100-00-56935-104-000	Insp/Zone/Code Expenses	3,420.34	2,674.39
100-00-56935-900-000	Insp/Zon.Adm./CodeEnf.FICA/MED	230.93	307.29
100-00-56940-082-000	Code Of Ordinances		
100-00-56950-000-000	R 2 R Grant Expenses		
CONSERVATION AND DEVELOPMENT		15,790.61	67,308.74
100-00-57010-084-000	Capital Outlay		
100-00-57324-000-000	Public Works Equipment Outlay		
100-00-57620-000-000	Parks Outlay		75,650.00
100-00-57725-000-000	Economic Development Outlay	883.13	2,876.50
CAPITAL OUTLAY		883.13	78,526.50
100-00-58185-116-000	Loan Princ. Land Purch. 2018	31,766.33	24,528.55
100-00-58185-117-000	Loan Princ. Infrast. Bus. Park	23,591.90	33,017.11
100-00-58185-121-000	Loan Princ.Bay.Set.VanLanen Pr	249,308.68	255,311.02
100-00-58185-122-000	Loan Princ.Fire Dpt House Prop		34,486.57
100-00-58285-116-000	Loan Int. Land Purch. 2018	21,792.14	18,075.21
100-00-58285-117-000	Loan Int. Infrast. Bus. Park	19,011.86	20,541.36
100-00-58285-119-000	Loan Int. Road Imp. 2020		
100-00-58285-120-000	Loan Int.Fire Dept. Capital		
100-00-58285-121-000	Loan Int.Bay.Set.VanLanen Pr	51,468.61	45,466.27
100-00-58285-122-000	Loan Int. Fire Dpt House Prop		10,105.31
Debt Service		396,939.52	441,531.40
100-00-59001-000-000	Capital Improvements		
100-00-59200-000-000	Transfer Out		

Dated From: 1/01/2025 Fund: 100 - Town of Scott General Fund
Thru: 12/31/2025

Account Number	2024 Total	2025 Total
CAPITAL EXPENSES		
Total Expenses	2,463,341.31	2,477,651.22
Excess of Revenues Over (Under) Expenditures	(135,575.00)	(258,021.94)

2025 Expense Highlights:

2025 Expenses are \$14,309.91 more from 2024 than in 2025.

The town spend more on attorney/legal expenses from 2024 than in 2025.

The Town eliminated the admin support position in February 2025 (\$21,847.57 difference from 2024 to 2025).

Computer Equipment Maintenance/Support increased by \$11,708.43 from 2024 to 2025. Town of Scott switched their IT Support to Camera Corner in April 2025.

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
100-00-40000-000-000	Tax Levy Collections	1,102,366.00	1,155,271.00	1,155,271.00	0.00	100.00
Revenues: General Property Tax		1,102,366.00	1,155,271.00	1,155,271.00	0.00	100.00
100-00-40003-000-000	Delinquent Pers. Prop. Tax Col	1,512.46	0.00	0.00	0.00	0.00
100-00-40004-000-000	Personal Prop. Tax Aid - State	5,407.84	7,600.22	7,600.00	0.22	100.00
100-00-40005-000-000	Hotel/Motel Tax	9,642.02	-288.54	500.00	-788.54	-57.71
100-00-41115-000-000	MFL Tax Revenue	718.58	718.58	0.00	718.58	0.00
100-00-41310-000-000	Water Utility Tax Equivalent	12,000.00	12,000.00	12,000.00	0.00	100.00
100-00-41315-000-000	Transfer in - Water	0.00	0.00	0.00	0.00	0.00
100-00-41320-000-000	Tansfer in - Sewer	0.00	0.00	0.00	0.00	0.00
100-00-41800-000-000	AG Use Conversion	0.00	0.00	0.00	0.00	0.00
100-00-41810-000-000	Interest on Delinquent Payment	0.00	0.00	0.00	0.00	0.00
100-00-41900-000-000	Stadium Sales Tax Revenue	491.19	49.78	0.00	49.78	0.00
Revenues: Other Taxes		29,772.09	20,080.04	20,100.00	-19.96	99.90
100-00-42100-000-000	Spec. Assess. Hickory-43	5,993.05	5,993.03	6,000.00	-6.97	99.88
100-00-42800-000-000	Garb/Rec Curbside Collections	345,505.00	346,365.00	329,000.00	17,365.00	105.28
100-00-42805-000-000	Recycling Carts	480.00	840.00	0.00	840.00	0.00
Special Charges (Garbage, ETC)		351,978.05	353,198.03	335,000.00	18,198.03	105.43
100-00-43410-000-000	State Shared Revenue	132,441.04	135,227.75	135,000.00	227.75	100.17
100-00-43420-000-000	Fire Dues Insurance 2%	22,573.47	24,920.62	22,500.00	2,420.62	110.76
100-00-43430-000-000	State Computer Aid	361.67	361.67	300.00	61.67	120.56
100-00-43531-000-000	State Aid Roads	122,640.77	116,851.16	116,800.00	51.16	100.04
100-00-43545-000-000	Recycling Grant	5,532.05	5,521.85	5,000.00	521.85	110.44
100-00-43650-000-000	State Aid Managed	21.73	21.73	0.00	21.73	0.00
100-00-43691-000-000	Grant Election	0.00	0.00	0.00	0.00	0.00
100-00-43791-000-000	Grant Coastal Management	0.00	6,584.00	0.00	6,584.00	0.00
100-00-43792-000-000	Grant TRIP County	0.00	0.00	0.00	0.00	0.00
100-00-43793-000-000	Covid Grant Receipts	0.00	0.00	0.00	0.00	0.00
100-00-43794-000-000	State/Federal Road Grant	0.00	0.00	0.00	0.00	0.00
Interg. Revenue (State Aids)		283,570.73	289,488.78	279,600.00	9,888.78	103.54
100-00-43660-000-000	PILT-DNR Collections	1,626.21	1,653.95	1,100.00	553.95	150.36
PILT-DNR Collections		1,626.21	1,653.95	1,100.00	553.95	150.36
100-00-44100-000-000	Alcohol Beverage License Fees	2,720.00	13,464.98	2,400.00	11,064.98	561.04
100-00-44105-000-000	Operator & Cig. License Fee	300.00	680.00	300.00	380.00	226.67
100-00-44140-000-000	Cable Franchise Fee	11,269.17	11,274.59	9,000.00	2,274.59	125.27
100-00-44200-000-000	Dog License Collections	890.00	505.00	800.00	-295.00	63.13
100-00-44205-000-000	Dog License Refund	0.00	-40.00	0.00	-40.00	0.00
100-00-44300-000-000	Building Permits	25,243.00	40,880.00	15,000.00	25,880.00	272.53
100-00-44400-000-000	Zoning Fees	1,240.00	420.00	100.00	320.00	420.00
100-00-44900-000-000	Mining.Blasting License Fees	10,000.00	20,000.00	10,000.00	10,000.00	200.00
100-00-44905-000-000	Right-of-Way Fees	900.00	600.00	100.00	500.00	600.00
100-00-44906-000-000	Short-Term Rental License Fees	3,000.00	3,736.30	3,000.00	736.30	124.54
License and Permits		55,562.17	91,520.87	40,700.00	50,820.87	224.87
100-00-45110-000-000	Fines and Penalties	6,007.84	3,226.02	8,000.00	-4,773.98	40.33

Account Number	2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
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Fines, Forfeits and Penalties	6,007.84	3,226.02	8,000.00	-4,773.98	40.33
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100-00-46100-000-000 Maps-Zoning Books	0.00	0.00	0.00	0.00	0.00
100-00-46101-000-000 Copies	6,916.74	4,279.17	4,500.00	-220.83	95.09
100-00-46102-000-000 Other Gen. Govt. Charges	0.00	0.00	0.00	0.00	0.00
100-00-46110-000-000 PILT-UWGB	700.00	700.00	700.00	0.00	100.00
100-00-46115-000-000 Letters of Specials	2,250.00	2,910.00	3,000.00	-90.00	97.00
100-00-46440-000-000 Weed and Nuisance Control	0.00	-60.00	0.00	-60.00	0.00
100-00-46750-000-000 Other Culture and Recreation	11,975.98	12,587.00	0.00	12,587.00	0.00
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Public Charges for Services	21,842.72	20,416.17	8,200.00	12,216.17	248.98
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100-00-47350-000-000 Admin. Support Sewer Fund	30,000.00	34,366.45	31,200.00	3,166.45	110.15
100-00-47355-000-000 Admin. Support Water Fund	30,000.00	34,366.45	31,200.00	3,166.45	110.15
100-00-47356-000-000 Admin. Support Stormwater Fund	30,000.00	34,366.45	31,200.00	3,166.45	110.15
100-00-47360-000-000 Truck Mileage Reimbursement	7,378.39	9,289.00	8,000.00	1,289.00	116.11
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Intergov. Charges for Services	97,378.39	112,388.35	101,600.00	10,788.35	110.62
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100-00-48110-000-000 Interest Income	145,369.71	92,353.12	4,000.00	88,353.12	2,308.83
100-00-48306-000-000 Sale of Recyc/Equipment	4,989.80	0.00	0.00	0.00	0.00
100-00-48310-000-000 Int on Sp Assess Hickory 43	1,549.80	1,334.83	1,300.00	34.83	102.68
100-00-48900-000-000 Misc. Income/Revenue	33,712.68	11.03	0.00	11.03	0.00
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Misc Revenues	185,621.99	93,698.98	5,300.00	88,398.98	1,767.91
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100-00-49100-000-000 Borrowing Proceeds	192,040.12	0.00	0.00	0.00	0.00
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Other Financing Sources	192,040.12	0.00	0.00	0.00	0.00
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Total Revenues	2,327,766.31	2,140,942.19	1,954,871.00	186,071.19	109.52
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Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
100-00-51100-001-000	Town Board Chairman	13,500.04	13,200.04	13,000.00	-200.04	101.54
100-00-51100-002-000	Town Board Supervisor #1	7,325.00	7,250.00	7,300.00	50.00	99.32
100-00-51100-003-000	Town Board Supervisor #2	6,625.00	7,950.00	7,300.00	-650.00	108.90
100-00-51100-004-000	Town Board Supervisor #3	6,900.00	7,050.00	7,300.00	250.00	96.58
100-00-51100-005-000	Town Board Supervisor #4	6,750.00	6,200.00	7,300.00	1,100.00	84.93
100-00-51100-900-000	Town Board FICA/MED	3,144.12	3,186.15	3,100.00	-86.15	102.78
100-00-51170-006-000	Training/Conventions	1,079.30	2,572.81	3,000.00	427.19	85.76
100-00-51175-007-000	Dues/Memberships	2,688.25	3,436.75	3,000.00	-436.75	114.56
100-00-51180-008-000	Mileage/Travel	2,807.17	1,652.47	3,000.00	1,347.53	55.08
100-00-51300-009-000	Attorney/Legal Expenses	10,876.10	30,189.50	20,000.00	-10,189.50	150.95
100-00-51400-010-000	Clerk/Treasurer Salary	74,354.44	74,804.65	73,100.00	-1,704.65	102.33
100-00-51400-900-000	Clerk/Treasurer FICA/MED	5,093.14	5,129.96	5,600.00	470.04	91.61
100-00-51430-011-000	Deputy Clerk/Treasurer Salary	52,923.60	68,988.76	52,200.00	-16,788.76	132.16
100-00-51430-900-000	Deputy Clerk/Treasure FICA/MED	3,422.65	4,516.52	3,700.00	-816.52	122.07
100-00-51460-012-000	Seismograph Operator Salary	0.00	0.00	100.00	100.00	0.00
100-00-51460-900-000	Admin.Supp.Record ScanFiling	24,269.71	2,422.14	31,200.00	28,777.86	7.76
100-00-51490-013-000	Elections Salaries/costs	7,582.87	5,601.98	10,000.00	4,398.02	56.02
100-00-51500-014-000	Assessor and other costs	20,596.54	25,270.37	22,000.00	-3,270.37	114.87
100-00-51510-015-000	Contingency Fund	0.00	100.00	15,200.00	15,100.00	0.66
100-00-51520-016-000	Audit Expense	6,378.00	8,467.82	6,500.00	-1,967.82	130.27
100-00-51600-017-000	Town Hall Furniture & Floor	4,500.00	0.00	0.00	0.00	0.00
100-00-51605-018-000	Computer Equip Maint. IT Supp	6,443.37	18,151.80	16,000.00	-2,151.80	113.45
100-00-51610-019-000	Office Equip. Copier/Pitney	14,347.78	16,718.79	6,000.00	-10,718.79	278.65
100-00-51615-020-000	Office Supplies	4,785.16	4,306.88	6,000.00	1,693.12	71.78
100-00-51616-021-000	Postage	7,345.53	7,411.05	7,000.00	-411.05	105.87
100-00-51620-022-000	Town Hall Jody Maintenance	198.55	3,042.95	2,200.00	-842.95	138.32
100-00-51620-023-000	Town Hall Jody Cleaning	2,073.50	2,533.30	2,500.00	-33.30	101.33
100-00-51620-024-000	Town Hall Jody WPS Elect/Gas	2,282.96	2,413.11	3,000.00	586.89	80.44
100-00-51620-025-000	Town Hall Jody Scott Sewer/Wtr	2,122.71	1,721.78	1,800.00	78.22	95.65
100-00-51620-026-000	Town Hall Jody Yard/Plow Maint	6,342.46	3,530.15	7,200.00	3,669.85	49.03
100-00-51620-900-000	Town Hall Jody Clean FICA/MED	158.62	0.00	200.00	200.00	0.00
100-00-51665-029-000	Town Hall Bay Settlement	0.00	0.00	100.00	100.00	0.00
100-00-51685-030-000	Telephone Expense	1,354.88	1,186.27	3,500.00	2,313.73	33.89
100-00-51710-031-000	Econ. Dev. Coord. Salary/Wages	79,032.00	82,200.00	82,200.00	0.00	100.00
100-00-51710-900-000	Econ. Dev. Coord. FICA/MED	5,393.28	5,610.00	6,400.00	790.00	87.66
100-00-51720-032-000	Engineering	25,448.98	23,528.75	15,000.00	-8,528.75	156.86
100-00-51900-033-000	Insurance Property	1,853.16	5,224.00	2,100.00	-3,124.00	248.76
100-00-51900-034-000	Insurance Employee Bonds	350.00	350.00	500.00	150.00	70.00
100-00-51900-035-000	Insurance General Liability	5,132.00	5,521.00	5,200.00	-321.00	106.17
100-00-51900-036-000	Insurance Auto Liability	2,747.00	2,931.00	3,000.00	69.00	97.70
100-00-51900-037-000	Insurance Workers Comprehensive	1,107.92	4,320.00	2,000.00	-2,320.00	216.00
100-00-51900-104-000	Insurance Health	75,371.40	77,432.44	76,400.00	-1,032.44	101.35
100-00-51901-104-000	Insurance - Life	1,166.34	798.30	1,300.00	501.70	61.41
100-00-51905-106-000	Retirement	14,378.47	15,563.97	14,500.00	-1,063.97	107.34
100-00-51935-038-000	Miscellaneous	452.50	37.50	1,000.00	962.50	3.75
100-00-51935-039-000	Publishing	1,477.57	1,453.99	2,500.00	1,046.01	58.16
100-00-51940-000-000	Tax Collection Expense	3,795.20	4,053.00	3,900.00	-153.00	103.92
General Government		525,977.27	568,029.95	565,400.00	-2,629.95	100.47
100-00-52100-040-000	Court Costs	10,674.87	8,700.00	13,000.00	4,300.00	66.92
100-00-52105-041-000	Constable Wages/Salary	400.00	600.00	1,000.00	400.00	60.00
100-00-52105-900-000	Constable FICA/MED	72.68	68.86	100.00	31.14	68.86

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
100-00-52115-042-000	Animal Control	603.60	300.00	800.00	500.00	37.50
100-00-52120-043-000	Dog License Paid to County	267.89	179.13	800.00	620.87	22.39
100-00-52200-044-000	Fire Insurance 2% Dues Paid	22,573.47	24,920.62	22,500.00	-2,420.62	110.76
100-00-52205-045-000	Fire Department Assessment	111,247.41	133,000.00	133,000.00	0.00	100.00
100-00-52208-046-000	NF Fire Dept. Major Cap.Improv	192,040.12	15,600.00	15,600.00	0.00	100.00
100-00-52210-047-000	Fire Protection PSC Hydrants	41,144.00	41,144.00	43,000.00	1,856.00	95.68
100-00-52300-048-000	Ambulance Service Costs	51,068.88	52,419.12	52,500.00	80.88	99.85
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Public Safety		430,092.92	276,931.73	282,300.00	5,368.27	98.10
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100-00-53310-052-000	Road Maint. Snow Plowing	29,073.05	68,369.76	80,000.00	11,630.24	85.46
100-00-53310-053-000	Road Maint. Snow Salt/Sand	36,651.02	84,282.01	30,000.00	-54,282.01	280.94
100-00-53310-054-000	Road Maint.Snow Rem.Snow Fence	4,361.35	10,552.90	7,000.00	-3,552.90	150.76
100-00-53311-050-000	Road Maint. Town Labor	15,097.95	19,171.22	19,000.00	-171.22	100.90
100-00-53335-056-000	Road Maint. Veg.Brushing	27,424.18	32,498.50	25,000.00	-7,498.50	129.99
100-00-53340-057-000	Road Maint. Crack Filling	0.00	10,503.00	10,000.00	-503.00	105.03
100-00-53345-058-000	Road Maint. Record/Safety Aper	679.65	1,759.93	2,500.00	740.07	70.40
100-00-53350-059-000	Road Maint. Surface	8,653.86	4,651.18	10,000.00	5,348.82	46.51
100-00-53351-060-000	Road Maint. Shouldering	5,918.88	16,871.24	13,000.00	-3,871.24	129.78
100-00-53355-061-000	Road Maint. Drainage	0.00	0.00	2,000.00	2,000.00	0.00
100-00-53360-062-000	Road Maint. Signs	341.31	4,676.39	2,000.00	-2,676.39	233.82
100-00-53365-063-000	Road Maint. Paint Lines	0.00	4,776.57	5,000.00	223.43	95.53
100-00-53370-064-000	Road Major Bay Settlement Pav	0.00	0.00	0.00	0.00	0.00
100-00-53375-065-000	Road Major Projects 2024	539,952.52	385,331.36	10,121.00	-375,210.36	3,807.25
100-00-53420-068-000	Street Lighting	17,885.62	13,438.09	21,000.00	7,561.91	63.99
100-00-53610-070-000	Garbage Collection Expense	184,973.92	191,641.57	195,000.00	3,358.43	98.28
100-00-53620-071-000	Yard Waste Disposal Expense	28,000.00	19,539.58	26,000.00	6,460.42	75.15
100-00-53630-072-000	Recycling Collection Expense	133,630.54	137,842.14	136,500.00	-1,342.14	100.98
100-00-53635-000-000	Truck Vehicle Fuel and Mainten	2,635.13	3,656.05	6,500.00	2,843.95	56.25
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Public Works		1,035,278.98	1,009,561.49	600,621.00	-408,940.49	168.09
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100-00-55200-075-000	Park Expense Maint (mow/trees)	58,378.88	35,761.41	35,000.00	-761.41	102.18
100-00-55200-108-000	Park Comm. Per Diems	0.00	0.00	3,200.00	3,200.00	0.00
100-00-55200-109-000	Parkland Acquis. Future parks	0.00	0.00	5,000.00	5,000.00	0.00
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Culture, Recreation, Parks		58,378.88	35,761.41	43,200.00	7,438.59	82.78
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100-00-56700-077-000	Advance Municipal Issues	670.00	670.00	600.00	-70.00	111.67
100-00-56710-078-000	Green Bay Better By The Bay Br	0.00	0.00	500.00	500.00	0.00
100-00-56900-079-000	Plan/Zon.Per Diems Wages/Sal	2,881.05	1,456.96	3,000.00	1,543.04	48.57
100-00-56900-900-000	Planning/Zoning FICA/MED	214.93	109.97	400.00	290.03	27.49
100-00-56910-080-000	Comprehensive Plan Update	0.00	7,391.48	0.00	-7,391.48	0.00
100-00-56920-080-000	Economic Dev. & Flood Study	1,761.50	48,165.75	3,500.00	-44,665.75	1,376.16
100-00-56935-081-000	Insp/Zoning Admin/Code Enforc	6,611.86	6,532.90	6,000.00	-532.90	108.88
100-00-56935-104-000	Insp/Zone/Code Expenses	3,420.34	2,674.39	4,000.00	1,325.61	66.86
100-00-56935-900-000	Insp/Zon.Adm./CodeEnf.FICA/MED	230.93	307.29	200.00	-107.29	153.65
100-00-56940-082-000	Code Of Ordinances	0.00	0.00	3,500.00	3,500.00	0.00
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Conservation and Development		15,790.61	67,308.74	21,700.00	-45,608.74	310.18
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100-00-57010-084-000	Capital Outlay	0.00	0.00	0.00	0.00	0.00
100-00-57324-000-000	Public Works Equipment Outlay	0.00	0.00	0.00	0.00	0.00
100-00-57620-000-000	Parks Outlay	0.00	75,650.00	0.00	-75,650.00	0.00

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
100-00-57725-000-000	Economic Development Outlay	883.13	2,876.50	0.00	-2,876.50	0.00
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	Capital Overlay	883.13	78,526.50	0.00	-78,526.50	0.00
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100-00-58185-116-000	Loan Princ. Land Purch. 2018	31,766.33	24,528.55	33,000.00	8,471.45	74.33
100-00-58185-117-000	Loan Princ. Infrast. Bus. Park	23,591.90	33,017.11	24,500.00	-8,517.11	134.76
100-00-58185-121-000	Loan Princ.Bay.Set.VanLanen Pr	249,308.68	255,311.02	255,300.00	-11.02	100.00
100-00-58185-122-000	Loan Princ.Fire Dpt House Prop	0.00	34,486.57	34,650.00	163.43	99.53
100-00-58285-116-000	Loan Int. Land Purch. 2018	21,792.14	18,075.21	20,600.00	2,524.79	87.74
100-00-58285-117-000	Loan Int. Infrast. Bus. Park	19,011.86	20,541.36	18,100.00	-2,441.36	113.49
100-00-58285-119-000	Loan Int. Road Imp. 2020	0.00	0.00	0.00	0.00	0.00
100-00-58285-120-000	Loan Int.Fire Dept. Capital	0.00	0.00	0.00	0.00	0.00
100-00-58285-121-000	Loan Int.Bay.Set.VanLanen Pr	51,468.61	45,466.27	45,500.00	33.73	99.93
100-00-58285-122-000	Loan Int. Fire Dpt House Prop	0.00	10,105.31	10,000.00	-105.31	101.05
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	Debt Services	396,939.52	441,531.40	441,650.00	118.60	99.97
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	Total Expenses	2,463,341.31	2,477,651.22	1,954,871.00	-522,780.22	126.74
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Net Totals		-135,575.00	-336,709.03	0.00	336,709.03	



Annual Financial Report

SMU Highlights

Water utility has operated the distribution system for three consecutive years with annual water losses of less than 1%, thereby reducing customer costs. This has been accomplished by the field personnel diligently identifying and repairing system water leaks. The water department also adopted a new Emergency Response Plan.

SMU is planning to incorporate the sewer and stormwater utilities into a master emergency response plan. SMU recently completed an operational cybers security audit and enacted recommended updates.

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Balance Sheet Detail Report
SMU Bank Balances

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Dated From: 1/01/2025
Thru: 12/31/2025

Fund: All Funds

Account Number		Debit	Credit
610-00-11100-000-131	POOLED CHECKING -WATER (BOL)	29,699.38	
610-00-11101-000-131	SMU WATER (BOL)	397,327.54	
610-00-11102-000-131	SMUWater 6m CD 5-14-25 4.16%	107,331.68	
620-00-11100-000-131	POOLED CHECKING -SEWER (BOL)		29,699.38
620-00-11101-000-131	SMU SEWER (BOL)	406,139.22	
620-00-11102-000-131	SMUSewer 6m CD 5-14-25 4.16%	144,897.78	
620-00-11103-000-131	SMUSewer 11m CD 4-15-25 4.92%	177,424.60	
630-00-11100-000-131	POOLED CHECKING -STORM (BOL)		
630-00-11200-000-131	SMU STORM WATER - (BOL)	168,131.84	
=====			
	SMU Bank Balances	1,401,252.66	
=====			
=====			
	TOTAL ASSETS	1,401,252.66	
=====			
=====			
	GRAND TOTALS	1,401,252.66	0.00
=====			

Outstanding SMU Debt as of January 1, 2026							
Bank of Lux 5609 (Meter Station)	\$375,000	2018	10	4	3.89	\$123,126.90	WATER
Bank of Luxemburg (cross) 3902	\$45,750	2022	10	7	2.99	\$34,142.34	Water
Bank of Luxemburg Cross 3902	\$45,750	2022	10	7	2.99	\$34,142.34	Sewer
BCPL Lift Station	\$151,892	2022	20	17	4	\$136,057.44	SEWER
BCPL Lift station	\$216,798	2022	20	16	4	\$195,979.85	SEWER
GBMSD BAYSHORE	\$207,501	2018	20	3.4	13	\$150,005.50	SEWER
Loans Paid of in 2025:							
Bank of Luxemburg (Nic. Water) 6293	\$146,727	2019	10	0	4.2	0*	WATER
Green Bay Metropolitan Sewerage District Bayshore	\$35,715	2006	20	0	4.3	0	
Green Bay Metropolitan Sewerage District Royal Scot	\$47,406	2006	20	0	4.3	0	



Water (610)

Dated From: 1/01/2025

Fund: 610 - WATER FUND

Thru: 12/31/2025

	2024 Total	2025 Total
Total Revenues	538,828.71	599,590.35
Total Expenses	399,457.16	394,348.76
Excess of Revenues Over (Under) Expenditures	139,371.55	205,241.59

Fund: 610 - WATER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
610-00-41200-000-000	Inspection fees	150.00	3,065.24
Sewer user fees		150.00	3,065.24
610-00-42200-000-000	Contributions-Custs & Develprs		32,500.00
610-00-42210-000-000	Contributions from Municipalit		
610-00-42220-000-000	Delinquent Users Fee	4,485.98	3,985.34
Special Assessments		4,485.98	36,485.34
610-00-43000-000-000	Special Assessment Revenue		
Special Assessment Revenue			
610-00-46000-000-000	Unmetered sales of water		
610-00-46110-000-000	Water service - residential	341,938.96	358,213.99
610-00-46120-000-000	Water service - commercial	34,284.65	35,847.95
610-00-46130-000-000	Water service - industrial	2,788.64	3,156.88
610-00-46300-000-000	Public fire protection	143,334.88	145,132.19
610-00-46400-000-000	Water service-public authority	724.47	773.35
610-00-46500-000-000	Private Fire Protect Unmetered	1,932.00	1,932.00
Public Charges for Services		525,003.60	545,056.36
610-00-47000-005-000	Misc non-operating income	620.00	
610-00-47400-000-000	Other Water revenues	2,535.16	3,227.86
Misc non-operating income		3,155.16	3,227.86
610-00-48110-000-000	Interest Income	4,667.98	10,560.61
610-00-48120-000-000	Special Assessment Interest	1,365.99	1,194.94
Non-Operating Income		6,033.97	11,755.55
610-00-49100-000-000	Transfers in - general fund		
610-00-49100-001-000	Borrowing Proceeds		
OTHER FINANCING SOURCES			
Total Revenues		538,828.71	599,590.35

Fund: 610 - WATER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
610-00-50403-000-000	Depreciation - Non Cash item	27,753.00	27,912.00
610-00-50404-000-000	Amortization - Non-cash item	3,635.21	3,635.21
610-00-50408-000-000	FICA -MED taxes	3,924.09	4,296.47
610-00-50408-002-000	PSC remainder assessment		
610-00-50426-000-000	Deprec. Exp. Cont. non-cash	55,205.00	55,669.00
610-00-50427-000-000	Interest Expense	9,889.31	7,085.80
610-00-50427-005-000	Interest expense-Sewer Loan		
610-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00
610-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45
610-00-50600-000-000	Operator Wages	48,093.70	52,752.45
610-00-50610-000-000	Purchased water	77,004.37	77,434.52
610-00-50620-000-000	Utilities	5,661.64	5,988.70
610-00-50630-000-000	Chemicals	2,408.38	1,912.57
610-00-50640-001-000	Operating supplies & expenses	3,559.94	3,689.18
610-00-50640-002-000	Water Tower Electric	1,336.25	1,520.72
610-00-50640-003-000	Testing	1,580.00	3,721.00
610-00-50640-004-000	Inspection fee expense		
610-00-50640-005-000	Dues/Memberships	1,801.48	675.00
610-00-50650-001-000	Repairs and maintenance - towe	22,291.03	19,840.28
610-00-50650-002-000	Repairs and maintenance - mete	1,342.12	1,479.96
610-00-50650-003-000	Repairs and maintenance - hydr	1,388.60	6,768.50
610-00-50650-004-000	Repairs and maintenance - main	2,223.00	8,249.00
610-00-50650-005-000	Repair and Maintenance - Well		
610-00-50650-006-000	Repairs/Maint.-Service/Lateral	18,908.48	
610-00-50650-008-000	Cross Connections		
610-00-50650-033-000	Controls		1,962.86
610-00-50660-000-000	Transportation expenses	3,323.87	3,110.57
610-00-50680-000-000	SMU Commissioner Wages	3,800.00	4,400.00
610-00-50681-000-000	Computer/Tablet		
610-00-50681-001-000	Office supplies	4,262.44	7,119.75
610-00-50681-002-000	Postage	1,914.20	1,508.73
610-00-50681-003-000	Telephone	1,112.78	967.19
610-00-50681-004-000	Printing and Reproduction		
610-00-50681-010-000	IT SERVICES		
610-00-50682-001-000	Accounting and auditing	7,709.85	6,451.62
610-00-50682-002-000	Attorney	1,290.85	393.66
610-00-50682-003-000	Engineering	8,840.23	8,642.15
610-00-50682-003-006	GIS Mapping and Database Man	5,197.21	632.00
610-00-50684-000-000	Insurance expense	7,989.06	7,167.10
610-00-50686-001-000	WRS Retirement	3,463.44	3,812.24
610-00-50686-002-000	Health insurance	9,144.75	10,659.52
610-00-50686-003-000	Life Insurance	648.12	609.31
610-00-50686-100-000	Pension Expense-Non-cash item	7,296.00	2,546.00

Fund: 610 - WATER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
610-00-50688-000-000	PSC Rate Case	1,341.76	3,296.25
610-00-50689-000-000	Misc. general expense		500.00
EXPENDITURES		386,540.16	381,975.76
610-00-51605-018-000	Computer Equip Maint. IT Supp		
GENERAL GOVERNMENT			
610-00-57510-131-002	OPEB Expense-Non-cash item	1,097.00	546.00
CAPITAL OUTLAY		1,097.00	546.00
610-00-58050-000-000	Loan Princ. Payments		
610-00-58050-010-000	Loan Princ. Payments-Sewer In		
610-00-58050-015-000	Loan Interest Payment-Sewer In		
610-00-58300-000-000	Chargeback-NSF		
610-00-58300-005-000	BANK FEES		
Debt Service			
610-00-59001-000-000	Capital Improvements		
610-00-59100-000-000	Transfers out - general fund		
610-00-59100-001-000	Transfer out Tax Equivalent	11,820.00	11,827.00
CAPITAL EXPENSES		11,820.00	11,827.00
Total Expenses		399,457.16	394,348.76
Excess of Revenues Over (Under) Expenditures		139,371.55	205,241.59

Fund: 610 - WATER FUND

Account Number	2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
610-00-41200-000-000 Inspection fees	150.00	3,065.24	300.00	2,765.24	1,021.75
Sewer user fees	150.00	3,065.24	300.00	2,765.24	1,021.75
610-00-42200-000-000 Contributions-Custs & Develprs	0.00	32,500.00	0.00	32,500.00	0.00
610-00-42210-000-000 Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
610-00-42220-000-000 Delinquent Users Fee	4,485.98	3,985.34	100.00	3,885.34	3,985.34
Special Assessments	4,485.98	36,485.34	100.00	36,385.34	36,485.34
610-00-43000-000-000 Special Assessment Revenue	0.00	0.00	6,000.00	-6,000.00	0.00
Special Assessment Revenue	0.00	0.00	6,000.00	-6,000.00	0.00
610-00-46000-000-000 Unmetered sales of water	0.00	0.00	0.00	0.00	0.00
610-00-46110-000-000 Water service - residential	341,938.96	358,213.99	388,500.00	-30,286.01	92.20
610-00-46120-000-000 Water service - commercial	34,284.65	35,847.95	38,000.00	-2,152.05	94.34
610-00-46130-000-000 Water service - industrial	2,788.64	3,156.88	3,800.00	-643.12	83.08
610-00-46300-000-000 Public fire protection	143,334.88	145,132.19	128,000.00	17,132.19	113.38
610-00-46400-000-000 Water service-public authority	724.47	773.35	250.00	523.35	309.34
610-00-46500-000-000 Private Fire Protect Unmetered	1,932.00	1,932.00	1,200.00	732.00	161.00
Public Charges for Services	525,003.60	545,056.36	559,750.00	-14,693.64	97.37
610-00-47000-005-000 Misc non-operating income	620.00	0.00	0.00	0.00	0.00
610-00-47400-000-000 Other Water revenues	2,535.16	3,227.86	100.00	3,127.86	3,227.86
Misc non-operating income	3,155.16	3,227.86	100.00	3,127.86	3,227.86
610-00-48110-000-000 Interest Income	4,667.98	10,560.61	100.00	10,460.61	10,560.61
610-00-48120-000-000 Special Assessment Interest	1,365.99	1,194.94	1,500.00	-305.06	79.66
Non-Operating Income	6,033.97	11,755.55	1,600.00	10,155.55	734.72
610-00-49100-000-000 Transfers in - general fund	0.00	0.00	0.00	0.00	0.00
610-00-49100-001-000 Borrowing Proceeds	0.00	0.00	300,000.00	-300,000.00	0.00
OTHER FINANCING SOURCES	0.00	0.00	300,000.00	-300,000.00	0.00
Total Revenues	538,828.71	599,590.35	867,850.00	-268,259.65	69.09

Fund: 610 - WATER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
610-00-50403-000-000	Depreciation - Non Cash item	27,753.00	27,912.00	30,000.00	2,088.00	93.04
610-00-50404-000-000	Amortization - Non-cash item	3,635.21	3,635.21	3,700.00	64.79	98.25
610-00-50408-000-000	FICA -MED taxes	3,924.09	4,296.47	5,700.00	1,403.53	75.38
610-00-50426-000-000	Deprec. Exp. Cont. non-cash	55,205.00	55,669.00	55,000.00	-669.00	101.22
610-00-50427-000-000	Interest Expense	9,889.31	7,085.80	9,700.00	2,614.20	73.05
610-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00	5,000.00	3,800.00	24.00
610-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45	31,200.00	-3,166.45	110.15
610-00-50600-000-000	Operator Wages	48,093.70	52,752.45	48,900.00	-3,852.45	107.88
610-00-50610-000-000	Purchased water	77,004.37	77,434.52	129,000.00	51,565.48	60.03
610-00-50620-000-000	Utilities	5,661.64	5,988.70	10,000.00	4,011.30	59.89
610-00-50630-000-000	Chemicals	2,408.38	1,912.57	3,000.00	1,087.43	63.75
610-00-50640-001-000	Operating supplies & expenses	3,559.94	3,689.18	4,500.00	810.82	81.98
610-00-50640-002-000	Water Tower Electric	1,336.25	1,520.72	3,000.00	1,479.28	50.69
610-00-50640-003-000	Testing	1,580.00	3,721.00	3,500.00	-221.00	106.31
610-00-50640-004-000	Inspection fee expense	0.00	0.00	100.00	100.00	0.00
610-00-50640-005-000	Dues/Memberships	1,801.48	675.00	2,000.00	1,325.00	33.75
610-00-50650-001-000	Repairs and maintenance - towe	22,291.03	19,840.28	18,000.00	-1,840.28	110.22
610-00-50650-002-000	Repairs and maintenance - mete	1,342.12	1,479.96	2,000.00	520.04	74.00
610-00-50650-003-000	Repairs and maintenance - hydr	1,388.60	6,768.50	12,000.00	5,231.50	56.40
610-00-50650-004-000	Repairs and maintenance - main	2,223.00	8,249.00	10,000.00	1,751.00	82.49
610-00-50650-005-000	Repair and Maintenance - Well	0.00	0.00	1,000.00	1,000.00	0.00
610-00-50650-006-000	Repairs/Maint.-Service/Lateral	18,908.48	0.00	22,000.00	22,000.00	0.00
610-00-50650-008-000	Cross Connections	0.00	0.00	0.00	0.00	0.00
610-00-50650-033-000	Controls	0.00	1,962.86	1,500.00	-462.86	130.86
610-00-50660-000-000	Transportation expenses	3,323.87	3,110.57	5,500.00	2,389.43	56.56
610-00-50680-000-000	SMU Commissioner Wages	3,800.00	4,400.00	4,400.00	0.00	100.00
610-00-50681-000-000	Computer/Tablet	0.00	0.00	100.00	100.00	0.00
610-00-50681-001-000	Office supplies	4,262.44	7,119.75	3,000.00	-4,119.75	237.33
610-00-50681-002-000	Postage	1,914.20	1,508.73	2,500.00	991.27	60.35
610-00-50681-003-000	Telephone	1,112.78	967.19	1,200.00	232.81	80.60
610-00-50681-004-000	Printing and Reproduction	0.00	0.00	500.00	500.00	0.00
610-00-50682-001-000	Accounting and auditing	7,709.85	6,451.62	7,000.00	548.38	92.17
610-00-50682-002-000	Attorney	1,290.85	393.66	1,500.00	1,106.34	26.24
610-00-50682-003-000	Engineering	8,840.23	8,642.15	7,000.00	-1,642.15	123.46
610-00-50682-003-006	GIS Mapping and Database Man	5,197.21	632.00	5,000.00	4,368.00	12.64
610-00-50684-000-000	Insurance expense	7,989.06	7,167.10	10,000.00	2,832.90	71.67
610-00-50686-001-000	WRS Retirement	3,463.44	3,812.24	5,000.00	1,187.76	76.24
610-00-50686-002-000	Health insurance	9,144.75	10,659.52	12,000.00	1,340.48	88.83
610-00-50686-003-000	Life Insurance	648.12	609.31	600.00	-9.31	101.55
610-00-50686-100-000	Pension Expense-Non-cash item	7,296.00	2,546.00	5,000.00	2,454.00	50.92
610-00-50688-000-000	PSC Rate Case	1,341.76	3,296.25	2,000.00	-1,296.25	164.81
610-00-50689-000-000	Misc. general expense	0.00	500.00	500.00	0.00	100.00
EXPENDITURES		386,540.16	381,975.76	483,600.00	101,624.24	78.99
610-00-57510-131-002	OPEB Expense-Non-cash item	1,097.00	546.00	2,000.00	1,454.00	27.30
CAPITAL OUTLAY		1,097.00	546.00	2,000.00	1,454.00	27.30
610-00-58050-000-000	Loan Princ. Payments	0.00	0.00	91,200.00	91,200.00	0.00
Debt Service		0.00	0.00	91,200.00	91,200.00	0.00
610-00-59001-000-000	Capital Improvements	0.00	0.00	312,000.00	312,000.00	0.00

Fund: 610 - WATER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
610-00-59100-000-000	Transfers out - general fund	0.00	0.00	12,000.00	12,000.00	0.00
610-00-59100-001-000	Transfer out Tax Equivalent	11,820.00	11,827.00	0.00	-11,827.00	0.00
CAPITAL EXPENSES		11,820.00	11,827.00	324,000.00	312,173.00	3.65
Total Expenses		399,457.16	394,348.76	900,800.00	506,451.24	43.78
Net Totals		139,371.55	205,241.59	-32,950.00	-238,191.59	-622.89



Sewer (620)

Dated From: 1/01/2025 Fund: 620 - SEWER FUND
Thru: 12/31/2025

	2024 Total	2025 Total
Total Revenues	879,005.88	933,027.01
Total Expenses	748,454.88	882,969.21
Excess of Revenues Over (Under) Expenditures	130,551.00	50,057.80

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Fund: 620 - SEWER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
620-00-41000-000-000	Sewer user fees	846,928.81	856,201.11
620-00-41100-000-000	Del. User Fees	8,150.28	7,236.49
620-00-41200-000-000	Inspection fees	400.00	4,300.00
620-00-41300-000-000	Hook up charges	4,000.00	18,200.00
620-00-41400-000-000	New Franken Sewer Assessments		
620-00-41500-000-000	Dykesville Sanitary District		3,891.92
Sewer user fees		859,479.09	889,829.52
620-00-42200-000-000	Contributions-Custs & Develprs		15,000.00
620-00-42210-000-000	Contributions from Municipalit		
Special Assessments			15,000.00
620-00-43000-000-000	Misc operating income		1,765.24
Special Assessment Revenue			1,765.24
620-00-47000-000-000	Misc Non-Operating Income	371.19	105.99
Misc non-operating income		371.19	105.99
620-00-48110-000-000	Interest Income	14,381.51	21,735.90
620-00-48120-000-000	Special assessment interest		14.54
620-00-48150-000-000	Wtr Ln Principle Repayment		
620-00-48155-000-000	Sewer Interest Repayment		
Non-Operating Income		14,381.51	21,750.44
620-00-49100-000-000	Loan Proceeds	4,774.09	4,575.82
620-00-49101-000-000	TRANSFER IN GENERAL FUND		
OTHER FINANCING SOURCES		4,774.09	4,575.82
Total Revenues		879,005.88	933,027.01

Fund: 620 - SEWER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
620-00-50403-000-000	Depreciation-Non-Cash Item	16,716.00	126,664.00
620-00-50404-000-000	Amortization-Non-Cash Item	33,405.04	33,405.04
620-00-50408-000-000	FICA -MED taxes	3,924.01	4,273.41
620-00-50426-000-000	Depreciation Expense contribut		
620-00-50427-000-000	Interest expense	24,509.32	27,146.64
620-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00
620-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45
620-00-50600-000-000	Operator Wages	48,093.70	52,752.45
620-00-50620-000-000	Utilities	14,869.55	16,266.99
620-00-50630-000-000	Chemicals	19,437.80	22,783.43
620-00-50640-001-000	Operating supplies & expenses	5,937.24	6,676.99
620-00-50640-003-000	Testing		
620-00-50640-005-000	Dues/Memberships		80.00
620-00-50645-000-000	Sewage Treat./Dykseville Dep	410,517.68	412,531.08
620-00-50650-000-000	Repairs and maintenance		
620-00-50650-030-000	Lift Station Structure		
620-00-50650-031-000	Lift Station Pump	22,108.82	11,845.93
620-00-50650-032-000	Pretreatment Plant		
620-00-50650-033-000	Controls	7,563.34	4,332.87
620-00-50650-034-000	Manholes	21,104.97	27,387.97
620-00-50650-035-000	Sewer Lines & Laterals	740.00	18,068.62
620-00-50650-036-000	Pipe Inspection & Cleaning	24,188.65	24,006.64
620-00-50650-037-000	Misc. Repairs and Maintenance	1,342.13	1,479.94
620-00-50660-000-000	Transportation expenses	2,972.47	3,146.27
620-00-50680-000-000	SMU Commissioner Wages	3,800.00	4,100.00
620-00-50681-000-000	Computer		
620-00-50681-001-000	Office supplies	4,232.49	6,987.42
620-00-50681-002-000	Postage	1,914.20	1,508.72
620-00-50681-003-000	Telephone	3,237.11	2,216.90
620-00-50681-004-000	Printing and Reproduction		
620-00-50681-008-001	Publications/Subscription/Dues		
620-00-50681-010-000	IT SERVICES		
620-00-50682-001-000	Accounting and auditing	4,410.15	4,450.53
620-00-50682-002-000	Attorney	52.50	1,478.67
620-00-50682-003-000	Engineering	6,904.34	2,019.85
620-00-50682-003-006	GIS Mapping and Database Man	572.00	632.00
620-00-50682-005-000	Consolidated Sewer Rate Study		
620-00-50682-010-000	Interceptor Lease		
620-00-50684-000-000	Insurance expense	13,850.06	13,119.10
620-00-50686-001-000	WRS Retirement	3,463.28	3,812.25
620-00-50686-002-000	Health insurance	9,144.26	10,659.76
620-00-50686-003-000	Life Insurance	106.77	85.06
620-00-50686-100-000	Pension Expense-Non-Cash Item	6,414.00	1,707.00

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Fund: 620 - SEWER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
620-00-50689-000-000	Misc. general expense		100.23
EXPENDITURES		746,731.88	881,292.21
620-00-57510-131-002	OPEB Expense-Non-Cash Item	1,543.00	1,504.00
620-00-57510-131-003	Equipment Replacement Fund		
CAPITAL OUTLAY		1,543.00	1,504.00
620-00-58050-000-000	Loan Princ. Payments		
620-00-58055-000-000	LOAN 3902-PRINCIPLE		
620-00-58255-000-000	3902 Loan Interes		
620-00-58300-000-000	Chargeback, NSF		
620-00-58300-005-000	Bank Fees		
Debt Service			
620-00-59001-000-000	Capital Improvements		
620-00-59100-000-000	Transfers out - general fund		
620-00-59100-001-000	Transfer out Tax Equivalent	180.00	173.00
CAPITAL EXPENSES		180.00	173.00
Total Expenses		748,454.88	882,969.21
Excess of Revenues Over (Under) Expenditures		130,551.00	50,057.80

Fund: 620 - SEWER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
620-00-41000-000-000	Sewer user fees	846,928.81	856,201.11	855,000.00	1,201.11	100.14
	Sewer user fees	846,928.81	856,201.11	855,000.00	1,201.11	100.14
620-00-41100-000-000	Del. User Fees	8,150.28	7,236.49	5,000.00	2,236.49	144.73
	Del. User Fees	8,150.28	7,236.49	5,000.00	2,236.49	144.73
620-00-41200-000-000	Inspection fees	400.00	4,300.00	0.00	4,300.00	0.00
	Inspection fees	400.00	4,300.00	0.00	4,300.00	0.00
620-00-41300-000-000	Hook up charges	4,000.00	18,200.00	5,000.00	13,200.00	364.00
	Hook up charges	4,000.00	18,200.00	5,000.00	13,200.00	364.00
620-00-41400-000-000	New Franken Sewer Assessments	0.00	0.00	0.00	0.00	0.00
	New Franken Sewer Assessments	0.00	0.00	0.00	0.00	0.00
	Sewer user fees	859,479.09	885,937.60	865,000.00	20,937.60	102.42
620-00-42210-000-000	Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
	Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
	Special Assessments	0.00	0.00	0.00	0.00	0.00
620-00-43000-000-000	Misc operating income	0.00	1,765.24	0.00	1,765.24	0.00
	Special Assessment Revenue	0.00	1,765.24	0.00	1,765.24	0.00
	Special Assessment Revenue	0.00	1,765.24	0.00	1,765.24	0.00
620-00-47000-000-000	Misc Non-Operating Income	371.19	105.99	0.00	105.99	0.00
	Misc non-operating income	371.19	105.99	0.00	105.99	0.00
	Misc non-operating income	371.19	105.99	0.00	105.99	0.00
620-00-48110-000-000	Interest Income	14,381.51	21,735.90	1,500.00	20,235.90	1,449.06
	Interest Income	14,381.51	21,735.90	1,500.00	20,235.90	1,449.06
620-00-48120-000-000	Special assessment interest	0.00	14.54	0.00	14.54	0.00
	Special assessment interest	0.00	14.54	0.00	14.54	0.00
	Non-Operating Income	14,381.51	21,750.44	1,500.00	20,250.44	1,450.03
620-00-49100-000-000	Loan Proceeds	4,774.09	4,575.82	0.00	4,575.82	0.00
	Loan Proceeds	4,774.09	4,575.82	0.00	4,575.82	0.00
620-00-49101-000-000	TRANSFER IN GENERAL FUND	0.00	0.00	0.00	0.00	0.00

Fund: 620 - SEWER FUND

Account Number	2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
=====					
TRANSFER IN GENERAL FUND	0.00	0.00	0.00	0.00	0.00
=====					
OTHER FINANCING SOURCES	4,774.09	4,575.82	0.00	4,575.82	0.00
=====					
Total Revenues	879,005.88	914,135.09	866,500.00	47,635.09	105.50
=====					

Fund: 620 - SEWER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
620-00-50403-000-000	Depreciation-Non-Cash Item	16,716.00	126,664.00	126,000.00	-664.00	100.53
	Depreciation-Non-Cash Item	16,716.00	126,664.00	126,000.00	-664.00	100.53
620-00-50404-000-000	Amortization-Non-Cash Item	33,405.04	33,405.04	62,000.00	28,594.96	53.88
	Amortization-Non-Cash Item	33,405.04	33,405.04	62,000.00	28,594.96	53.88
620-00-50408-000-000	FICA -MED taxes	3,924.01	4,273.41	5,700.00	1,426.59	74.97
	Prop. Tax Equiv. Drain. Dist#4	3,924.01	4,273.41	5,700.00	1,426.59	74.97
620-00-50426-000-000	Depreciation Expense contribut	0.00	0.00	0.00	0.00	0.00
	Deprec. Exp. Cont. non-cash	0.00	0.00	0.00	0.00	0.00
620-00-50427-000-000	Interest expense	24,509.32	27,146.64	23,100.00	-4,046.64	117.52
	Interest expense	24,509.32	27,146.64	23,100.00	-4,046.64	117.52
620-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00	5,000.00	3,800.00	24.00
	Admin Supp Record Keep. filing	1,200.00	1,200.00	5,000.00	3,800.00	24.00
620-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45	31,200.00	-3,166.45	110.15
	Town Administrative Overhead	30,000.00	34,366.45	31,200.00	-3,166.45	110.15
620-00-50600-000-000	Operator Wages	48,093.70	52,752.45	48,900.00	-3,852.45	107.88
	Operator Wages	48,093.70	52,752.45	48,900.00	-3,852.45	107.88
620-00-50620-000-000	Utilities	14,869.55	16,266.99	20,000.00	3,733.01	81.33
	Utilities	14,869.55	16,266.99	20,000.00	3,733.01	81.33
620-00-50630-000-000	Chemicals	19,437.80	22,783.43	20,000.00	-2,783.43	113.92
	Chemicals	19,437.80	22,783.43	20,000.00	-2,783.43	113.92
620-00-50640-001-000	Operating supplies & expenses	5,937.24	6,676.99	4,000.00	-2,676.99	166.92
620-00-50640-003-000	Testing	0.00	0.00	100.00	100.00	0.00
620-00-50640-005-000	Dues/Memberships	0.00	80.00	250.00	170.00	32.00
	Dues/Memb/Train.Conv	5,937.24	6,756.99	4,350.00	-2,406.99	155.33
620-00-50645-000-000	Sewage Treat./Dykseville Dep	410,517.68	412,531.08	460,600.00	48,068.92	89.56
	Sewage Treat./Dykseville Dep	410,517.68	412,531.08	460,600.00	48,068.92	89.56
620-00-50650-000-000	Repairs and maintenance	0.00	0.00	0.00	0.00	0.00
620-00-50650-030-000	Lift Station Structure	0.00	0.00	0.00	0.00	0.00
620-00-50650-031-000	Lift Station Pump	22,108.82	11,845.93	39,500.00	27,654.07	29.99
620-00-50650-032-000	Pretreatment Plant	0.00	0.00	5,000.00	5,000.00	0.00
620-00-50650-033-000	Controls	7,563.34	4,332.87	5,000.00	667.13	86.66
620-00-50650-034-000	Manholes	21,104.97	27,387.97	15,000.00	-12,387.97	182.59
620-00-50650-035-000	Sewer Lines & Laterals	740.00	18,068.62	18,000.00	-68.62	100.38
620-00-50650-036-000	Pipe Inspection & Cleaning	24,188.65	24,006.64	22,000.00	-2,006.64	109.12

Fund: 620 - SEWER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
620-00-50650-037-000	Misc. Repairs and Maintenance	1,342.13	1,479.94	5,000.00	3,520.06	29.60
Cross Connections		77,047.91	87,121.97	109,500.00	22,378.03	79.56
620-00-50660-000-000	Transportation expenses	2,972.47	3,146.27	5,000.00	1,853.73	62.93
Transportation expenses		2,972.47	3,146.27	5,000.00	1,853.73	62.93
620-00-50680-000-000	SMU Commissioner Wages	3,800.00	4,100.00	4,400.00	300.00	93.18
SMU Commissioner Wages		3,800.00	4,100.00	4,400.00	300.00	93.18
620-00-50681-000-000	Computer	0.00	0.00	100.00	100.00	0.00
620-00-50681-001-000	Office supplies	4,232.49	6,987.42	3,500.00	-3,487.42	199.64
620-00-50681-002-000	Postage	1,914.20	1,508.72	3,600.00	2,091.28	41.91
620-00-50681-003-000	Telephone	3,237.11	2,216.90	3,500.00	1,283.10	63.34
620-00-50681-004-000	Printing and Reproduction	0.00	0.00	500.00	500.00	0.00
620-00-50681-008-001	Publications/Subscription/Dues	0.00	0.00	500.00	500.00	0.00
Computer/Tablet		9,383.80	10,713.04	11,700.00	986.96	91.56
620-00-50682-001-000	Accounting and auditing	4,410.15	4,450.53	4,600.00	149.47	96.75
620-00-50682-002-000	Attorney	52.50	1,478.67	3,000.00	1,521.33	49.29
620-00-50682-003-000	Engineering	6,904.34	2,019.85	5,000.00	2,980.15	40.40
620-00-50682-003-006	GIS Mapping and Database Man	572.00	632.00	2,000.00	1,368.00	31.60
620-00-50682-005-000	Consolidated Sewer Rate Study	0.00	0.00	0.00	0.00	0.00
Pond Inpections		11,938.99	8,581.05	14,600.00	6,018.95	58.77
620-00-50684-000-000	Insurance expense	13,850.06	13,119.10	17,000.00	3,880.90	77.17
Workers Comp.		13,850.06	13,119.10	17,000.00	3,880.90	77.17
620-00-50686-001-000	WRS Retirement	3,463.28	3,812.25	5,000.00	1,187.75	76.25
620-00-50686-002-000	Health Insurance	9,144.26	10,659.76	12,000.00	1,340.24	88.83
620-00-50686-003-000	Life Insurance	106.77	85.06	300.00	214.94	28.35
620-00-50686-100-000	Pension Expense-Non-Cash Item	6,414.00	1,707.00	3,000.00	1,293.00	56.90
Pension Expense-Non-Cash Item		19,128.31	16,264.07	20,300.00	4,035.93	80.12
620-00-50689-000-000	Misc. general expense	0.00	100.23	500.00	399.77	20.05
Misc. general Contingency exp		0.00	100.23	500.00	399.77	20.05
EXPENDITURES		746,731.88	881,292.21	989,850.00	108,557.79	89.03
620-00-57510-131-002	OPEB Expense-Non-Cash Item	1,543.00	1,504.00	500.00	-1,004.00	300.80
620-00-57510-131-003	Equipment Replacement Fund	0.00	0.00	0.00	0.00	0.00
OPEB Expense-Non-Cash Item		1,543.00	1,504.00	500.00	-1,004.00	300.80
CAPITAL OUTLAY		1,543.00	1,504.00	500.00	-1,004.00	300.80
620-00-58050-000-000	Loan Princ. Payments	0.00	0.00	65,000.00	65,000.00	0.00

Fund: 620 - SEWER FUND

Account Number	2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
Loan Princ. Payments	0.00	0.00	65,000.00	65,000.00	0.00
Debt Service	0.00	0.00	65,000.00	65,000.00	0.00
620-00-59001-000-000 Capital Improvements	0.00	0.00	1,000.00	1,000.00	0.00
Capital Improvements	0.00	0.00	1,000.00	1,000.00	0.00
620-00-59100-000-000 Transfers out - general fund	0.00	0.00	0.00	0.00	0.00
620-00-59100-001-000 Transfer out Tax Equivalent	180.00	173.00	0.00	-173.00	0.00
Transfer out Tax Equivalent	180.00	173.00	0.00	-173.00	0.00
CAPITAL EXPENSES	180.00	173.00	1,000.00	827.00	17.30
Total Expenses	748,454.88	882,969.21	1,056,350.00	173,380.79	83.59
Net Totals	130,551.00	31,165.88	-189,850.00	-221,015.88	-16.42



Stormwater (630)

Dated From: 1/01/2025 Fund: 630 - STORM WATER FUND
Thru: 12/31/2025

	2024 Total	2025 Total
Total Revenues	176,227.92	226,424.45
Total Expenses	290,868.01	235,924.04
Excess of Revenues Over (Under) Expenditures	(114,640.09)	(9,499.59)

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Fund: 630 - STORM WATER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
630-00-41000-000-000	Storm water user fees	160,625.96	220,960.48
630-00-41200-000-000	Permit fees	600.00	900.00
Sewer user fees		161,225.96	221,860.48
630-00-42000-000-000	State Grants		
630-00-42210-000-000	Contributions from Municipalit		
Special Assessments			
630-00-43000-000-000	Misc operating income		
630-00-43710-000-000	County Bridge Aid	12,647.59	1,000.00
Special Assessment Revenue		12,647.59	1,000.00
630-00-47000-000-000	Misc Non-Operating Income		
Misc non-operating income			
630-00-48110-000-000	Interest Income	2,354.37	3,563.97
Non-Operating Income		2,354.37	3,563.97
Total Revenues		176,227.92	226,424.45

Fund: 630 - STORM WATER FUND

Dated From: 1/01/2025

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
630-00-50403-000-000	Depreciation-Non-Cash Item	91,286.00	91,286.00
630-00-50404-000-000	Amortization-Non-Cash Item		
630-00-50408-000-000	FICA -MED taxes	2,793.77	3,111.77
630-00-50408-000-001	Prop. Tax Equiv. Drain. Dist#4		6,442.42
630-00-50427-000-000	Interest expense		
630-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00
630-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45
630-00-50600-000-000	Operator Wages	34,843.70	39,091.41
630-00-50640-001-000	Oper.supp.repair expenses	923.54	830.20
630-00-50640-004-000	Permit/Insp.fee expense.	500.00	500.00
630-00-50640-005-000	Dues/Memb/Train.Conv	645.00	665.00
630-00-50650-001-000	BPM Construction		
630-00-50650-002-000	Street Cleaning	10,101.84	9,406.10
630-00-50650-004-000	Road Maint. Drainage		
630-00-50650-034-000	Manholes		
630-00-50650-035-000	Stormsewer Lines/Laterals		
630-00-50650-036-000	Pipe Inspection/Cleaning		
630-00-50650-037-000	Misc Repairs/Maintenance		
630-00-50650-038-000	Ponds - Wet		
630-00-50650-039-000	Ponds - Dry		
630-00-50650-040-000	Bridges	543.85	
630-00-50650-041-000	Culverts	52,640.00	5,733.98
630-00-50650-042-000	Ditches/Drainageways	14,614.12	7,983.88
630-00-50650-044-000	Water Quality Testing		
630-00-50660-000-000	Transportation expenses	1,396.95	3,050.36
630-00-50680-000-000	SMU Commissioner Wages	3,800.00	3,800.00
630-00-50681-001-000	Office/Furn.Operating supplies	1,725.90	5,152.86
630-00-50681-002-000	Postage	1,053.34	
630-00-50681-003-000	Telephone	904.66	821.68
630-00-50681-004-000	Printing and Reproduction		
630-00-50681-006-000	Computer		
630-00-50681-008-000	Publications/Subscription/Dues	664.10	381.67
630-00-50681-010-000	IT SERVICES		
630-00-50682-001-000	Accounting and auditing	1,235.70	1,729.70
630-00-50682-002-000	Attorney	3,573.50	393.67
630-00-50682-003-000	Engineering	15,900.72	4,758.85
630-00-50682-003-003	Eng. TMDL SWWP	2,084.50	1,795.50
630-00-50682-003-004	Illicit Discharge Detection		
630-00-50682-003-005	Pond Inpections		
630-00-50682-003-006	GIS Mapping and Database Man	3,054.27	632.00
630-00-50684-000-000	Insurance expense	2,137.80	1,837.80
630-00-50686-001-000	WRS Retirement	2,404.23	2,716.87
630-00-50686-002-000	Health insurance	5,542.77	6,135.87

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Dated From: 1/01/2025

Fund: 630 - STORM WATER FUND

Thru: 12/31/2025

Account Number		2024 Total	2025 Total
630-00-50686-003-000	Life Insurance		
630-00-50686-100-000	Pension Expense-Non-Cash Item	3,661.00	965.00
630-00-50689-000-000	Misc. general Contingency exp	18.75	
EXPENDITURES		289,250.01	234,789.04
630-00-51605-018-000	Computer Equip Maint. IT Supp		
GENERAL GOVERNMENT			
630-00-57510-131-002	OPEB Expense	1,618.00	1,135.00
CAPITAL OUTLAY		1,618.00	1,135.00
630-00-58050-000-000	Loan Princ. Payments		
630-00-58300-000-000	Chargeback NSF		
630-00-58300-005-000	Bank Fees		
Debt Service			
630-00-59001-000-000	Capital Improvements		
CAPITAL EXPENSES			
Total Expenses		290,868.01	235,924.04
Excess of Revenues Over (Under) Expenditures		(114,640.09)	(9,499.59)

Fund: 630 - STORM WATER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
630-00-41000-000-000	Storm water user fees	160,625.96	220,960.48	219,000.00	1,960.48	100.90
	Sewer user fees	160,625.96	220,960.48	219,000.00	1,960.48	100.90
630-00-41200-000-000	Permit fees	600.00	900.00	500.00	400.00	180.00
	Inspection fees	600.00	900.00	500.00	400.00	180.00
	Sewer user fees	161,225.96	221,860.48	219,500.00	2,360.48	101.08
630-00-42000-000-000	State Grants	0.00	0.00	0.00	0.00	0.00
	Special Assessments	0.00	0.00	0.00	0.00	0.00
630-00-42210-000-000	Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
	Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
	Special Assessments	0.00	0.00	0.00	0.00	0.00
630-00-43000-000-000	Misc operating income	0.00	0.00	0.00	0.00	0.00
	Special Assessment Revenue	0.00	0.00	0.00	0.00	0.00
630-00-43710-000-000	County Bridge Aid	12,647.59	1,000.00	0.00	1,000.00	0.00
	County Bridge Aid	12,647.59	1,000.00	0.00	1,000.00	0.00
	Special Assessment Revenue	12,647.59	1,000.00	0.00	1,000.00	0.00
630-00-47000-000-000	Misc Non-Operating Income	0.00	0.00	0.00	0.00	0.00
	Misc non-operating income	0.00	0.00	0.00	0.00	0.00
	Misc non-operating income	0.00	0.00	0.00	0.00	0.00
630-00-48110-000-000	Interest Income	2,354.37	3,563.97	1,000.00	2,563.97	356.40
	Interest Income	2,354.37	3,563.97	1,000.00	2,563.97	356.40
	Non-Operating Income	2,354.37	3,563.97	1,000.00	2,563.97	356.40
	Total Revenues	176,227.92	226,424.45	220,500.00	5,924.45	102.69

Fund: 630 - STORM WATER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
630-00-50403-000-000	Depreciation-Non-Cash Item	91,286.00	91,286.00	92,000.00	714.00	99.22
Depreciation-Non-Cash Item		91,286.00	91,286.00	92,000.00	714.00	99.22
630-00-50404-000-000	Amortization-Non-Cash Item	0.00	0.00	0.00	0.00	0.00
Amortization-Non-Cash Item		0.00	0.00	0.00	0.00	0.00
630-00-50408-000-000	FICA -MED taxes	2,793.77	3,111.77	5,700.00	2,588.23	54.59
630-00-50408-000-001	Prop. Tax Equiv. Drain. Dist#4	0.00	6,442.42	6,450.00	7.58	99.88
Prop. Tax Equiv. Drain. Dist#4		2,793.77	9,554.19	12,150.00	2,595.81	78.64
630-00-50427-000-000	Interest expense	0.00	0.00	0.00	0.00	0.00
Interest expense		0.00	0.00	0.00	0.00	0.00
630-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	1,200.00	4,000.00	2,800.00	30.00
Admin Supp Record Keep. filing		1,200.00	1,200.00	4,000.00	2,800.00	30.00
630-00-50500-000-000	Town Administrative Overhead	30,000.00	34,366.45	31,200.00	-3,166.45	110.15
Town Administrative Overhead		30,000.00	34,366.45	31,200.00	-3,166.45	110.15
630-00-50600-000-000	Operator Wages	34,843.70	39,091.41	48,900.00	9,808.59	79.94
Operator Wages		34,843.70	39,091.41	48,900.00	9,808.59	79.94
630-00-50640-001-000	Oper.supp.repair expenses	923.54	830.20	1,700.00	869.80	48.84
630-00-50640-004-000	Permit/Insp.fee expense	500.00	500.00	500.00	0.00	100.00
630-00-50640-005-000	Dues/Memb/Train.Conv	645.00	665.00	1,000.00	335.00	66.50
Dues/Memb/Train.Conv		2,068.54	1,995.20	3,200.00	1,204.80	62.35
630-00-50650-001-000	BPM Construction	0.00	0.00	0.00	0.00	0.00
630-00-50650-002-000	Street Cleaning	10,101.84	9,406.10	10,000.00	593.90	94.06
630-00-50650-004-000	Road Maint. Drainage	0.00	0.00	1,000.00	1,000.00	0.00
630-00-50650-034-000	Manholes	0.00	0.00	1,500.00	1,500.00	0.00
630-00-50650-035-000	Stormsewer Lines/Laterals	0.00	0.00	500.00	500.00	0.00
630-00-50650-036-000	Pipe Inspection/Cleaning	0.00	0.00	1,000.00	1,000.00	0.00
630-00-50650-037-000	Misc Repairs/Maintenance	0.00	0.00	500.00	500.00	0.00
630-00-50650-038-000	Ponds - Wet	0.00	0.00	5,000.00	5,000.00	0.00
630-00-50650-039-000	Ponds - Dry	0.00	0.00	1,000.00	1,000.00	0.00
630-00-50650-040-000	Bridges	543.85	0.00	0.00	0.00	0.00
630-00-50650-041-000	Culverts	52,640.00	5,733.98	25,000.00	19,266.02	22.94
630-00-50650-042-000	Ditches/Drainageways	14,614.12	7,983.88	12,000.00	4,016.12	66.53
630-00-50650-044-000	Water Quality Testing	0.00	0.00	0.00	0.00	0.00
Cross Connections		77,899.81	23,123.96	57,500.00	34,376.04	40.22
630-00-50660-000-000	Transportation expenses	1,396.95	3,050.36	1,000.00	-2,050.36	305.04
Transportation expenses		1,396.95	3,050.36	1,000.00	-2,050.36	305.04
630-00-50680-000-000	SMU Commissioner Wages	3,800.00	3,800.00	4,400.00	600.00	86.36

Fund: 630 - STORM WATER FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
=====						
SMU Commissioner Wages		3,800.00	3,800.00	4,400.00	600.00	86.36
=====						
630-00-50681-001-000	Office/Furn.Operating supplies	1,725.90	5,152.86	1,500.00	-3,652.86	343.52
630-00-50681-002-000	Postage	1,053.34	0.00	500.00	500.00	0.00
630-00-50681-003-000	Telephone	904.66	821.68	1,000.00	178.32	82.17
630-00-50681-004-000	Printing and Reproduction	0.00	0.00	100.00	100.00	0.00
630-00-50681-006-000	Computer	0.00	0.00	100.00	100.00	0.00
630-00-50681-008-000	Publications/Subscription/Dues	664.10	381.67	500.00	118.33	76.33
=====						
Computer/Tablet		4,348.00	6,356.21	3,700.00	-2,656.21	171.79
=====						
630-00-50682-001-000	Accounting and auditing	1,235.70	1,729.70	1,200.00	-529.70	144.14
630-00-50682-002-000	Attorney	3,573.50	393.67	2,000.00	1,606.33	19.68
630-00-50682-003-000	Engineering	15,900.72	4,758.85	8,000.00	3,241.15	59.49
630-00-50682-003-003	Eng. TMDL SWWP	2,084.50	1,795.50	5,000.00	3,204.50	35.91
630-00-50682-003-004	Illicit Discharge Detection	0.00	0.00	100.00	100.00	0.00
630-00-50682-003-005	Pond Inpections	0.00	0.00	1,000.00	1,000.00	0.00
630-00-50682-003-006	GIS Mapping and Database Man	3,054.27	632.00	5,000.00	4,368.00	12.64
=====						
Pond Inpections		25,848.69	9,309.72	22,300.00	12,990.28	41.75
=====						
630-00-50684-000-000	Insurance expense	2,137.80	1,837.80	3,000.00	1,162.20	61.26
=====						
Workers Comp.		2,137.80	1,837.80	3,000.00	1,162.20	61.26
=====						
630-00-50686-001-000	WRS Retirement	2,404.23	2,716.87	5,000.00	2,283.13	54.34
630-00-50686-002-000	Health Insurance	5,542.77	6,135.87	12,000.00	5,864.13	51.13
630-00-50686-003-000	Life Insurance	0.00	0.00	100.00	100.00	0.00
630-00-50686-100-000	Pension Expense-Non-Cash Item	3,661.00	965.00	1,500.00	535.00	64.33
=====						
Pension Expense-Non-Cash Item		11,608.00	9,817.74	18,600.00	8,782.26	52.78
=====						
630-00-50689-000-000	Misc. general Contingency exp	18.75	0.00	100.00	100.00	0.00
=====						
Misc. general Contingency exp		18.75	0.00	100.00	100.00	0.00
=====						
EXPENDITURES		289,250.01	234,789.04	302,050.00	67,260.96	77.73
=====						
630-00-57510-131-002	OPEB Expense	1,618.00	1,135.00	1,200.00	65.00	94.58
=====						
OPEB Expense-Non-Cash Item		1,618.00	1,135.00	1,200.00	65.00	94.58
=====						
CAPITAL OUTLAY		1,618.00	1,135.00	1,200.00	65.00	94.58
=====						
630-00-58050-000-000	Loan Princ. Payments	0.00	0.00	0.00	0.00	0.00
=====						
Loan Princ. Payments		0.00	0.00	0.00	0.00	0.00
=====						
Debt Service		0.00	0.00	0.00	0.00	0.00
=====						
630-00-59001-000-000	Capital Improvements	0.00	0.00	0.00	0.00	0.00
=====						
Capital Improvements		0.00	0.00	0.00	0.00	0.00
=====						

Fund: 630 - STORM WATER FUND

Account Number	2024 Actual 12/31/2024	2025 Actual 12/31/2025	2025 Budget	Budget Status	% of Budget
=====					
CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00
=====					
Total Expenses	290,868.01	235,924.04	303,250.00	67,325.96	77.80
=====					
Net Totals	-114,640.09	-9,499.59	-82,750.00	-73,250.41	11.48

Vendor Payment Summary 2025

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Vendors - Quick Report With Dollars
Total Expenditures Greater Than \$0.00

Page: 1
ACCT

Trans Date: From: 1/01/2025 Vendor: From:
Thru: 12/31/2025 Thru:

Status: ALL Type: ALL

Vendor Name	Total Expenditures	Total Receipts
A & S Auto LLC	1,225.31	0.00
ACP CreativIT, LLC (Camera Corner)	28,493.47	0.00
Ambrosius Concrete Supplies	123.10	0.00
Anderson, Kathleen	188.50	0.00
Apex Software	260.00	0.00
Asphalt Seal and Repair	7,400.00	0.00
Associated Trust, Attn: Eric Wied	4,979.73	0.00
Badger Labs	1,796.00	0.00
BADGER METER INC.	2,897.20	0.00
Bank Fees	694.20	15.00
Bank of Luxemburg	11,539.54	0.00
Bank of Luxemburg (5609)	367,018.52	0.00
Bank of Luxemburg 6068	44,591.88	0.00
Bank of Luxemburg Credit Card	14,143.53	0.00
Bay Lake Regional Planning	3,523.00	0.00
Beno Plumbing Contractor	179.35	0.00
Beth Johnson	55.00	0.00
Blaney, Brett	62.98	0.00
Board Of Comm. Of Public Lands (Loan Program)	124,663.04	0.00
Brightspeed	1,249.61	0.00
Brown County Copy Center	763.34	0.00
Brown County Municipal Court	1,500.00	0.00
Brown County Port And Resource Waste	59,317.37	0.00
Brown County Treasurer	5,530.80	0.00
Brown County Treasurer (CLERK-Election/Dog)	2,320.80	0.00
Brown County Treasurer (Highway Commission)	25,643.22	0.00
Brown County Treasurer (PILT)	2,464.95	0.00
Brown County Treasurer (taxes)	1,214,736.55	0.00
Brown County Treasurer (Traffic Enforcement)	7,200.00	0.00
Brown Cty.Drain.Dist #4 - C/O Brown Cty.Treas	6,442.42	0.00
Brunner, Sally	20,522.00	0.00
Cellcom Green Bay MSA	2,465.07	0.00
Cerny, Dave (Expenses)	2,424.39	0.00
CliftonLarsonAllen LLP	21,099.67	0.00
CNA Surety Direct Bill	350.00	0.00
COMMUNITY INSURANCE	21,434.00	0.00

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Vendors - Quick Report With Dollars
Total Expenditures Greater Than \$0.00Page: 2
ACCTTrans Date: From: 1/01/2025
Thru: 12/31/2025Vendor: From:
Thru:

Status: ALL

Type: ALL

Vendor Name	Total Expenditures	Total Receipts
Conway Olejniczak & Jerry, S.C.	32,455.50	0.00
County Rescue Services	52,419.12	0.00
Cummins Sales and Service - De Pere Branch	1,884.05	0.00
De Broux Custom Work LLC	118,720.07	0.00
DE GROOT, INC.	48,594.84	0.00
Decker Supply Co, Inc.	4,676.39	0.00
Deferred Comp - Empower	2,200.00	0.00
Delta Deltal (vision/dental insurance)	2,904.16	0.00
Diamond Maps	396.00	0.00
Diggers Hotline	935.90	0.00
Docu Free Corporation	7,200.00	0.00
Dorner Waste Water Industrial Sales and Serv	7,070.00	0.00
Economy Tree	7,200.00	0.00
Ed's Excavating/Ed Tordeur	500.00	0.00
ENERGENECS, INC.	63,947.91	7,209.29
Equitable Financial	975.00	0.00
ES & S Election Systems and Software	176.60	0.00
Escapades	105.83	0.00
ETF Health Insurance Invoice System	137,241.88	0.00
Fahrner Asphalt Sealers LLC	101,226.00	0.00
Farah, Thomas and Thaina	233.75	0.00
FERGUSON WATERWORKS #1476	1,141.67	0.00
Finnel Landscape/Lawn Services - Rick Finnell	58,392.21	0.00
Forward Appraisals, LLC	4,166.68	0.00
Fuge, Jaime (Expenses)	509.40	0.00
Gady Building Maintenance, LLC	2,533.30	0.00
Gannett Wisconsin LocaliQ	533.49	0.00
Gerber Leisure Products Inc	451.00	0.00
GFL Green For Life Environment	272,331.78	0.00
Government Forms & Supplies	1,464.10	0.00
GREAT LAKES TV SEAL INC.	53,633.91	0.00
Green Bay Area Chamber of Commerce	670.00	0.00
GREEN BAY METROPOLITAN SEWERAGE DISTRICT	443,030.93	0.00
GREEN BAY WATER UTILITY	77,434.52	0.00
Haney, Dave	783.92	0.00
HAWKINS, INC.	24,696.00	0.00

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Vendors - Quick Report With Dollars
Total Expenditures Greater Than \$0.00Page: 3
ACCTTrans Date: From: 1/01/2025
Thru: 12/31/2025Vendor: From:
Thru:

Status: ALL

Type: ALL

Vendor Name	Total Expenditures	Total Receipts
Ira Hendon	2,000.00	0.00
John'John's	1,080.00	0.00
Kewaunee County Highway Dept	10,634.20	0.00
KODIAK EXCAVATING INC.	893.75	0.00
Kropp Concrete Products Inc	141.80	0.00
Langenberg, Cari	646.70	0.00
Laurie Hruska	100.00	0.00
Leach, Monica	201.50	0.00
Loritz, Chad	74.77	0.00
Malone, Bonnie	410.78	0.00
Marmic Fire & Safety	115.98	0.00
Mead & Hunt (Engineering)	93,474.00	0.00
Menards - Green Bay East	5,100.30	0.00
Metro Sales, Inc.	4,609.21	0.00
Michael & Carol Martell	100.23	0.00
MIDWEST METER INC.	4,558.25	0.00
MISSION COMMUNICATIONS, LLC	1,737.00	0.00
New Franken Fire Department	173,580.62	0.00
NEWSC - Fox-Wolf Watershed Alliance	665.00	0.00
Nicolet Bank (Loans)	33,384.00	0.00
Northeast Asphalt	187,317.16	0.00
Northern Electric Inc	14,174.28	0.00
Notary Bond Renewal Service	30.00	0.00
NWTC	249,604.29	0.00
NWTC(PILT)	508.61	0.00
Oxidation Tech	8,702.15	0.00
Pitney Bowes	6,673.44	0.00
PJK CO	3,925.73	0.00
Precision Water Meter Testing	1,925.00	0.00
PUBLIC SERVICE COMMISSION OF WISCONSIN	3,296.25	0.00
Rae-Cor Distributing, LLC	178.96	0.00
Reliable Sweep Inc.	7,452.00	0.00
Roth, John (Expenses)	46.90	0.00
School District of Green Bay	3,389,989.34	0.00
School District of Green Bay (PILT)	6,907.45	0.00
Schroeder's Flowers	113.00	0.00

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Vendors - Quick Report With Dollars
Total Expenditures Greater Than \$0.00Page: 4
ACCTTrans Date: From: 1/01/2025 Vendor: From:
Thru: 12/31/2025 Thru:

Status: ALL Type: ALL

Vendor Name	Total Expenditures	Total Receipts
Scott Construction	95,202.00	0.00
Securian Financial Group, Inc - Accident Ins	473.18	0.00
Securian Financial Group, Inc Life Insurance	1,492.67	0.00
Selective Insurance Company of America	18,686.00	0.00
Sines, Jaime	2,422.14	0.00
SMU - Water Utility	2,414.58	0.00
SPECTRUM BUSINESS/TIME WARNER CABLE	2,663.76	0.00
Tauschek, Troy	41.10	0.00
Thibaudeau, Joseph	188.50	0.00
Timberline Landscape	5,397.50	0.00
TL Promotions Products	452.75	0.00
Tri County Heating	327.04	0.00
Unemployment Insurance	50.00	0.00
United States Treasury	96,328.35	0.00
Unitel	75.00	0.00
US Bank Equipment Finance	3,025.00	0.00
USA BLUE BOOK	899.33	0.00
UTILITY SERVICE CO., INC.	19,840.28	0.00
Van Lanen, Michael (expenses)	353.50	0.00
Van's Ability Printing	1,656.00	0.00
VandenLangenberg, Debra (Expenses)	560.68	0.00
VandenLangenberg, Julia (expenses)	152.60	0.00
Verhaagh, Mary	252.50	0.00
Wirtz, Stephen	1,500.00	0.00
Wis. Dept. Of Rev. (Manufact assess)	218.75	0.00
Wisconsin Department of Financial Inst.	20.00	0.00
Wisconsin Department of Natural Resources	625.00	0.00
Wisconsin Department Of Revenue (Payroll)	15,763.29	0.00
Wisconsin Dept Of Transportation	2,309.22	0.00
Wisconsin DNR	45.00	0.00
Wisconsin Public Service - SMU	17,304.54	0.00
Wisconsin Public Service - Town	19,313.90	0.00
Wisconsin Retirement System	53,857.51	0.00
WISCONSIN RURAL WATER ASSOCIATION	585.00	0.00
Wisconsin Towns Assoc. Town Advocacy Council	2,776.75	0.00
Wisconsin Towns Association	591.00	0.00

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Vendors - Quick Report With Dollars
Total Expenditures Greater Than \$0.00

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ACCT

Trans Date: From: 1/01/2025 Vendor: From:
Thru: 12/31/2025 Thru:

Status: ALL Type: ALL

Vendor Name	Total Expenditures	Total Receipts
Wisconsin Towns Association-Brown County	600.00	0.00
Wojcik, Gene	252.70	0.00
Workhorse Software Services	8,700.00	0.00
WPS -SMU ALGOMA RD	243.14	0.00
WPS SMU Sewer-3710 Point Ln.	595.13	0.00
WPS SMU-3061 BAY SETTLEMENT RD	187.21	0.00
WPS- SMU 4941A CALEDONIA DR	2,227.54	0.00
WPS-2619 JODY DR	104.33	0.00
WPS-3061 BAY SETTLEMENT RD	52.44	0.00
WPS-3705 ALGOMA RD	376.41	0.00
WPS-3977 VAN LANEN RD	256.02	0.00
WPS-SMU COUNTY ROAD T (LIFT STATION 2)	235.79	0.00
WPS-STATE ROAD 57-ALGOMA	306.07	0.00
Yesterdays Trees	19,900.00	0.00
	=====	=====
Totals	8,158,388.30	7,224.29

New Franken Fire Department 2025 Annual Report

2025 New Franken Fire Department

Disbursements 2025

01 WPS/Gas/Electric	5,421.47
02 CenturyLink Phone/Cell Phone	1,372.79
03 Administrative Meetings	13,650.00
04 Fire Officers Salary	10,000.00
05 Fire Comm. Sec/Treas/Salary	2,400.00
06 Firefighter Train (Sem.Etc)	11,904.55
07 Firefighter Meetings	36,171.00
08 Firefighter Runs (Pd On Call	62,734.50
09 Fire Inspections	9,108.00
10 Department Insurance Package	18,445.00
11 Radio/Pager Maint. & Replace	14,929.33
12 Building & Maintenance	7,819.43
13 Fuel & Gas	7,414.01
14 Snow Removal	2,800.00
15 Uniforms & Equip	1,196.35
16 First Responders	12,240.00
17 Lunches & Soda	5,466.94
18 New Fire Fighters	8,062.75
19 Fire Equipment & Supplies	8,695.94
20 Clerical Supplies	835.36
22 Recognition Banquet/Rewards	2,734.28
25 Pension Fund (Fire Portion)	13,174.02
26 Truck Maintenance	33,261.18
27 Sewer Fees/Storm Water Fees	1,920.50
30 Medicare	2,048.69
31 Chief Dues and Convention	65.00
36 Fire Inspector Training	80.00
38 Mabas Dues	100.00
39 School/Daycare Fire Prevent	565.23
41 Bank Charges	-4,111.55
42 Smelt Fry	44,794.63
48 House (capital)	19,671.08
50 Paid for Reimbursement	3,022.00
59 Station Building (capital)	4,300.00
66000 - 43 Payroll Ex. Liab. The Equit	5.91
Total 2025 Disbursements	362,298.39

Receipts 2025

01 Town of Green Bay	96,500.00
02 Town of Humboldt	38,000.00
03 Town of Scott	133,000.00
04 Green Bay - DILHR 2% Refund	18,265.06
05 Humboldt - DILHR 2% Refund	7,875.06
06 Scott - DILHR 2% Refund	24,920.62
07 Water Sales (Capital Fund)	1,745.00
14 Town of Green Bay Cap. Fund	15,600.00
15 Town of Humboldt Cap. Fund	15,600.00
16 Town of Scott Cap. Fund	15,600.00
18 Interest (Capital Fund)	1,442.10
19 Interest (Money Market)	4,202.11
20 Donations (Friends of New Franken Fire Dept)	500.00
23 Unemployment Refund	175.56
24 Friends of New Franken Fire	4,790.48
25 Interest 2% Fire Insurance D	12.78
26 Interest Checking Account	46.79
27 CD Interest	6,068.41
30 Grant Receipts	796.00
41 Misc Income	8,695.84
42 Smelt Fry Income	44,769.13
48 House (capital)	14,240.00
Total 2025 Receipts	452,844.94

Bank Account Balances as of 01/01/2025

Checking	1,837.03
Money Market	1,917.35
2% Fire Dues	4.91
Capital Account	572.25
CD 6 Months	202,000.00
Total	206,331.54

Bank Account Balances as of 12/31/2025

Checking	27,062.76
Money Market	80,853.66
2% Fire Dues	32,813.37
Capital Account	151,088.30

CHAPTER 60

TOWNS

	SUBCHAPTER I	60.45	Disbursements from town treasury.
	DEFINITIONS	60.46	Public depository.
60.01	Definitions.	60.47	Public contracts and competitive bidding.
	SUBCHAPTER II		SUBCHAPTER VII
	LEGAL STATUS; ORGANIZATION		PUBLIC WORKS AND PUBLIC SAFETY
60.01	Legal status; general powers.	60.50	Public works.
60.03	Division and dissolution of towns generally.	60.52	Sewer and water systems of adjoining municipality.
60.05	Organization of towns in special cases.	60.53	Service pipes and laterals.
60.06	Validity of attachment or detachment.	60.54	Solid waste transportation.
60.065	Change of town name.	60.55	Fire protection.
60.07	Delivery of papers to clerk of new town.	60.553	Combined protective services.
60.09	When a county constitutes a town.	60.555	Fire safety regulations.
	SUBCHAPTER III	60.557	Reimbursement for fire calls on highways.
	TOWN MEETING	60.56	Law enforcement.
60.10	Powers of town meeting.	60.563	Rewards for crime information.
60.11	Annual town meeting.	60.565	Ambulance service.
60.12	Special town meetings.	60.57	Police and fire commission.
60.13	Presiding officer.		SUBCHAPTER VIII
60.14	Procedure.		LAND USE AND PLANNING
60.15	Clerk.	60.61	General zoning authority.
60.16	First town meeting in new towns.	60.62	Zoning authority if exercising village powers.
	SUBCHAPTER IV	60.625	Required notice on certain approvals.
	TOWN BOARD	60.627	Town construction site erosion control and storm water management zoning.
60.20	Town board.	60.63	Community and other living arrangements.
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NOTE: 1983 Wis. Act 532, which completely revised this chapter, has extensive notes explaining the revision.

SUBCHAPTER II

LEGAL STATUS; ORGANIZATION

SUBCHAPTER I

DEFINITIONS

60.001 Definitions. In this chapter:

(1) "Annual town meeting" means the town meeting held under s. 60.11.

(2) "Special town meeting" means a town meeting, other than the annual town meeting, held under s. 60.12.

(3) "Town meeting" means the annual town meeting or a special town meeting.

History: 1983 a. 532.

60.01 Legal status; general powers. (1) A town is a body corporate and politic, with those powers granted by law. A town shall be designated in all actions and proceedings by its name, as "Town of ...".

(2) A town may:

(a) Sue and be sued.

(b) Acquire and hold real and personal property for public use and convey and dispose of the property.

(c) Enter into contracts necessary for the exercise of its corporate powers.

History: 1983 [in](#), 532.

60.03 Division and dissolution of towns generally. (1)

3 Updated 23-24 Wis. Stats.

TOWNS

60.10

fied by the town clerk under the procedure in s. 9.20 (3), approved by the electors in an election held under the procedures in s. 9.20 (4) and the result of the election is published in the town's official paper, or posted in the town, and the new name is filed with the secretary of administration.

History: 1993 a. 246; 2015 a. 55.

60.07 Delivery of papers to clerk of new town. If a new town is organized, the town clerk of the town from which the new town was organized shall deliver, if removable, all of his or her official papers and files pertaining to the new town and a certified copy of all relevant official records, papers and files not removable to the office of the clerk of the new town. Any record, paper or file delivered to the office of the clerk of a new town under this section shall have the same effect as if originally filed there.

History: 1983 a. 532.

60.09 When a county constitutes a town. (1) **GENERALLY.** If a county is not divided into towns, it shall, for purposes of town government, be considered one town.

(2) **MENOMINEE COUNTY.** The county of Menominee consists of one town, known as the town of Menominee.

History: 1983 a. 532.

SUBCHAPTER III

TOWN MEETING

60.10 Powers of town meeting. (1) **DIRECT POWERS.** The town meeting may:

(a) *Raise money.* Raise money, including levying taxes, to pay for expenses of the town, unless the authority has been delegated to the town board under sub. (2) (a).

(b) *Town offices and officers.* 1. Fix the compensation of elective town offices under s. 60.32, unless the authority has been delegated to the town board under sub. (2) (k).

2. Combine the offices of town clerk and town treasurer under s. 60.305 (1).

2m. Provide for the appointment by the town board of the town clerk, town treasurer, or both, or of the combined office of town clerk and town treasurer under s. 60.305 (1), at a level of compensation to be set by the board that may not be reduced during the term to which the person is appointed.

3. Combine the offices of town assessor and town clerk under s. 60.305 (2).

4. Establish or abolish the office of town constable and establish the number of constables. Abolition of the office is effective at the end of the term of the person serving in the office.

5. Designate the office of town clerk, town treasurer or the combined office of clerk and treasurer as part-time under s. 60.305 (1) (b).

6. Designate town board supervisors as full-time officers.

(c) *Election of town officers.* 1. Adopt a plan under s. 5.60 (6) to elect town board supervisors to numbered seats.

2. Provide under s. 8.05 (3) (a) for the nomination of candidates for elective town offices at a nonpartisan primary election.

(e) *Cemeteries.* Authorize the acquisition and conveyance of cemeteries under s. 157.50 (1) and (3).

(f) *Administrator agreements.* Approve agreements to employ an administrator for more than 3 years under s. 60.37 (3) (d).

(g) *Hourly wage of certain employees.* Establish the hourly wage to be paid under s. 60.37 (4) to a town employee who is also an elected town officer, unless the authority has been delegated to the town board under sub. (2) (L).

(2) **DIRECTIVES OR GRANTS OF AUTHORITY TO TOWN BOARD.**

Except as provided under par. (c), directives or grants of authority to the town board under this subsection may be general and continuing or may be limited as to purpose, effect or duration. A resolution adopted under this subsection shall specify whether the directive or grant is general and continuing or whether it is limited as to purpose, effect or duration. A resolution that is continuing remains in effect until rescinded at a subsequent town meeting by a number of electors equal to or greater than the number of electors who voted for the original resolution. This subsection does not limit any authority otherwise conferred on the town board by law. By resolution, the town meeting may:

(a) *Raise money.* Authorize the town board to raise money, including levying taxes, to pay for expenses of the town.

(b) *Membership of town board in populous towns.* In a town with a population of 2,500 or more, direct the town board to increase the membership of the board under s. 60.21 (2).

(c) *Exercise of village powers.* Authorize the town board to exercise powers of a village board under s. 60.22 (3). A resolution adopted under this paragraph is general and continuing.

(d) *General obligation bonds.* Authorize the town board to issue general obligation bonds in the manner and for the purposes provided by law.

(e) *Purchase of land.* Authorize the town board to purchase any land within the town for present or anticipated town purposes.

(f) *Town buildings.* Authorize the town board to purchase, lease or construct buildings for the use of the town, to combine for this purpose the town's funds with those of a society or corporation doing business or located in the town and to accept contributions of money, labor or space for this purpose.

(g) *Disposal of property.* Authorize the town board to dispose of town real property, other than property donated to and required to be held by the town for a special purpose.

(h) *Exercise of certain zoning authority.* In a town located in a county which has enacted a zoning ordinance under s. 59.69, authorize, under s. 60.62 (2), the town board to enact town zoning ordinances under s. 61.35.

(i) *Watershed protection and soil and water conservation.* Authorize the town board to engage in watershed protection, soil conservation or water conservation activities beneficial to the town.

(j) *Appointed assessors.* Authorize the town board to select assessors by appointment under s. 60.307 (2).

(k) *Compensation of elective town offices.* Authorize the town board to fix the compensation of elective town offices under s. 60.32 (1) (b).

(L) *Hourly wage of certain employees.* Authorize the town board to establish the hourly wage to be paid under s. 60.37 (4) to a town employee who is also an elected town officer, other than a town board supervisor.

(m) *Membership of town sanitary district commission.* If the town board does not constitute itself as the town sanitary district commission, direct the town board to increase the membership of the town sanitary district commission under subch. IX from 3 members to 5 members, or direct the town board to decrease the membership of the town sanitary district commission from 5 members to 3 members, except that the town meeting may not act under this paragraph more frequently than every 2 years. If a town meeting directs the town board to decrease the membership of the town sanitary district commission, the reduction in members first applies upon the expiration of the terms of the first 2 commissioners whose terms expire at the same time after the town meeting directs the town board to reduce the number of commissioners.

(3) **AUTHORIZATION TO TOWN BOARD TO APPROPRIATE MONEY.** The town meeting may authorize the town board to appropriate money in the next annual budget for:

(a) *Conservation of natural resources.* The conservation of natural resources by the town or by a bona fide nonprofit organization under s. 60.23 (6).

(b) *Civic functions.* Civic and other functions under s. 60.23 (3).

(c) *Insects, weeds and animal diseases.* The control of insect pests, weeds or plant or animal diseases within the town.

(d) *Rural numbering systems.* Posting signs and otherwise cooperating with the county in the establishment of a rural numbering system under s. 59.54 (4) and (4m).

(e) *Cemetery improvements.* The improvement of the town cemetery under s. 157.50 (5).

History: 1983 a. 532; 1991 a. 39; 1995 a. 34, 201; 2001 a. 16; 2003 a. 214; 2015 a. 243; 2025 a. 71.

NOTE: 2003 Wis. Act 214, which affected this section, contains extensive explanatory notes.

The terms "authorize" and "direct" in sub. (2) are not used interchangeably. A town meeting that "authorizes" an act gives the town board permission to do the act within its discretion, but if it "directs" that an act be done, the action is mandatory. *Graziano v. Town of Long Lake*, 191 Wis. 2d 812, 530 N.W.2d 55 (Ct. App. 1995).

Assessments made by an assessor appointed in the absence of authorization under sub. (2) (j) were valid under the de facto officer doctrine. *Joyce v. Town of Tainter*, 2000 WI App 15, 232 Wis. 2d 349, 606 N.W.2d 284, 99-0324.

Section 60.55 does not create an exception to the grant of power to the town meeting to authorize land purchases or construction by the town board. If a town board chooses to meet the requirements of s. 60.55 to provide fire protection by providing housing for fire protection services and also chooses to purchase land and construct that housing, then the town board must proceed with the authorization of the town meeting under sub. (2) (e) and (f) to purchase the land and construct the building. *Town of Clayton v. Cardinal Construction Co.*, 2009 WI App 54, 317 Wis. 2d 424, 767 N.W.2d 605, 08-1793.

A town board exercising village powers under s. 60.22 (3) is not entitled to purchase land and contract for construction when doing so would conflict with statutes relating to towns and town boards. The village board power to acquire land and construct buildings under s. 61.34 (3) is in direct conflict with sub. (2) (e) and (f), which relates to towns and town boards and which confers that power of authorization on the town meeting. *Town of Clayton v. Cardinal Construction Co.*, 2009 WI App 54, 317 Wis. 2d 424, 767 N.W.2d 605, 08-1793.

60.11 Annual town meeting. (1) **REQUIREMENT.** Each town shall hold an annual town meeting, as provided in this section.

(2) **WHEN HELD.** (a) Except as provided in par. (b), the annual town meeting shall be held on the 3rd Tuesday of April.

(b) 1. The annual town meeting may set a date different than provided under par. (a) for the next annual town meeting if the date is within 10 days after the 3rd Tuesday of April.

2. The town board or, if the town board is unable to promptly meet, the town chair may postpone the annual town meeting to a date that is not during the period beginning on the first day of the public health emergency declared on March 12, 2020, by executive order 72, and ending 60 days after the termination of that order.

(3) **WHERE HELD.** (a) The annual town meeting may be held in the town or in any other town, village, or city in the same county or in an adjoining county.

(b) The annual town meeting shall be held at the location of the last annual town meeting unless the location is changed by the town board. If the town board changes the location, it shall publish a class 2 notice under ch. 985 stating the location of the meeting, not more than 20 nor less than 15 days before the date of the meeting.

(4) **ADJOURNMENT.** The annual town meeting may be recessed to a time and date certain if the resumed meeting is held within 30 days after the date of the meeting originally scheduled under sub. (2).

(5) **NOTICE.** No public notice of an annual town meeting is required if held as provided under sub. (2) (a). If held as provided

under sub. (2) (b), notice of the time and date of the meeting shall be given under s. 60.12 (3).

(6) **JURISDICTION.** An annual town meeting may transact any business over which a town meeting has jurisdiction.

(7) **POLL LIST.** An annual town meeting may require the clerk of the town meeting to keep a poll list with the name and address of every elector voting at the meeting. If an elector of the town obtains a confidential listing under s. 6.47 (2) and presents an identification card issued under s. 6.47 (3), the clerk shall record the identification serial number of the elector in lieu of the elector's address.

History: 1983 a. 532; 1999 a. 49; 2005 a. 312; 2011 a. 115; 2019 a. 185.

60.12 Special town meetings. (1) **WHO MAY CONVENE.** A special town meeting may be convened if:

(a) Called by a town meeting.

(b) A written request, signed by a number of electors equal to not less than 10 percent of the votes cast in the town for governor at the last general election, is filed with the town clerk.

(c) Called by the town board.

(2) **TIME, DATE AND PURPOSE TO BE STATED.** If a special town meeting is requested or called under sub. (1), the time, date and purpose of the meeting shall be stated in the request or as part of the call.

(3) **NOTICE.** The town clerk shall, not more than 20 nor less than 15 days before the date of a special town meeting, publish a class 2 notice of the meeting under ch. 985. The notice shall state the purpose, date, time and location of the meeting. If notice is posted, the same time and content requirements apply.

(4) **LOCATION.** (a) A special town meeting may be held in the town or in any other town, village, or city in the same county or in an adjoining county.

(b) A special town meeting shall be held where the preceding annual town meeting was held, unless the location is changed by the town board.

(5) **ADJOURNMENT.** A special town meeting may be recessed to a time and date certain if the resumed meeting is held within 30 days after the date of the originally scheduled meeting.

(6) **JURISDICTION.** Any business which may be transacted at an annual town meeting may be transacted at a special town meeting.

History: 1983 a. 532; 2005 a. 312.

60.13 Presiding officer. (1) **WHO PRESIDES.** (a) If present, the town board chairperson shall chair the town meeting. If the town board chairperson is absent, another town board supervisor shall chair the town meeting. If no town board supervisor is present, the town meeting shall elect the chairperson of the meeting.

(b) If the annual town meeting is held in a year when the office of town board chairperson is filled by election, the person holding the office on the day prior to the date of the election to fill the office shall preside at the annual town meeting and is entitled to receive the per diem which is ordinarily paid to the presiding officer. If such person is absent or refuses to serve as the presiding officer, the presiding officer shall be chosen under par. (a).

(2) **DUTIES.** The town meeting chairperson shall conduct the meeting's proceedings in accordance with accepted parliamentary procedure.

(3) **ENFORCEMENT AUTHORITY.** The town meeting chairperson shall maintain order and decorum, and may order any person to leave a town meeting if the person has conducted himself or herself in a disorderly manner and persisted in such conduct after being directed by the chairperson to cease the conduct. If the person refuses the chairperson's order to withdraw, the town meeting

Certification:

We the Town Board of the Town of Scott, certify that the foregoing financial statement for the 2025 annual year, required by section 60.41 of the Wisconsin Statutes, is a true and accurate statement of the receipts, disbursements, and financial condition of the Town of Scott.

Mike Van Lanen, Chairman

Kurt Baenen, Town Supervisor

Norman Strebel, Town Supervisor

Debbie Vanden Langenberg, Town Supervisor

Gene Wojcik, Town Supervisor

ATTEST:

Jaime Fuge, Clerk/Treasurer