Town Board
Special Meeting (Budget) Minutes
November 5, 2026
(to begin immediately following the 2027 Budget Public Hearing and Special Meeting of the Electors, which starts at 5 p.m.)
Town of Scott Town Hall - 2621 Jody Dr., New Franken, WI 54229.

1. Call To Order: A meeting of the Town Board of the Town of Scott was called to order at 5:35 P.M. on Thursday, November 5, 2026, in the Town Hall by Chairman Mike Van Lanen.

Present were Chairman Mike Van Lanen, Supervisors Gene Wojcik, Debbie VandenLangenberg, Norman Strebel, and Kurt Baenen.

Also present were: Clerk/Treasurer Jaime Fuge, Administrator Dave Cerny, SMU President Al Herrman, Plan Commission Chair Cari Langenberg, SMU Commissioner Joseph Bell

Excused: Town Engineer Brock Behnke, Constable Brett Blaney.

2. Verification of Public Notice: The Affidavit of Posting indicated that the public notice of the Town Board Meeting was posted on Monday, October 19, at Town of Scott Town Hall, 2621 Jody Drive, & on the Town of Scott website at www.townofscott.com. Additionally, it was posted at Volk's Landing and the New Franken Fire Department. The agenda was posted more than 24 hours in advance.

Moved by Baenen, seconded by Strebel to accept and file the Affidavit of Posting.
Vote: Aye-5. No-0. Motion Carried.

2. Approval of the Agenda.
Moved by Wojcik, seconded by Strebel to approve the agenda.
Vote: Aye-5. No-0. Motion Carried.

3. Public Comment:
Van Lanen announced that Public Comments would be taken for those in attendance who wish to speak about a subject not on the agenda.

Moved by Van Lanen, seconded by Baenen to open the floor for public comment.
Vote: Aye-5. No-0. Motion Carried.

During public comment, Al Herrman spoke to the board about culvert replacements.

Moved by Van Lanen, seconded by Baenen to close the floor and return to regular session.
Vote: Aye-5. No-0. Motion Carried.

6. Specific matters for discussion and possible action by Town Board in open session

A. Resolution 2026-10: Resolution Updating an Equivalent Runoff Unit (ERU) Rate for the 2026 Tax Bill (proposed increase from $75 per ERU to $85 per ERU).

Fuge stated at the October 12, 2026, SMU Meeting, the Commissioners recommended the Equivalent Runoff Unit (ERU) Rate change from $75 per ERU to $85 per ERU. The additional funds will cover culvert replacements.

Any change to the ERU rate requires approval by the Town Board.

Fuge presented Resolution 2026-10: Resolution Updating an Equivalent Runoff Unit (ERU) Rate for the 2026 Tax Bill.
It read:
WHEREAS, the Town of Scott has adopted Chapter 301 regarding Stormwater Utility; and

WHEREAS, the Ordinance provides for the Town Board to establish a stormwater fee through the annual budget process; and

WHEREAS, the 2027 budget includes culvert replacements;

NOW, THEREFORE IT BE RESOLVED, that the Town of Scott approves the Storm Water Equivalent Runoff Unit (ERU) charge increase from $75 per ERU to $85 per ERU.

BE FUTHER IT RESOLVED, that this Resolution is permanently entered in the record of the proceeding of the Town of Scott, Brown County, Wisconsin.

Moved by Van Lanen, seconded by VandenLangenberg to approve Resolution 2026-10: Resolution Updating an Equivalent Runoff Unit (ERU) Rate for the 2026 Tax Bill.
Vote: Aye-5. No-0. Motion Carried.

The Board signed Resolution 2026-10.

B. Read into the record the 2027 SMU Water rates and the 2027 Sewer rates.

Fuge read the 2027 SMU Water rates into the record, which were:

Quarterly Service Charges:

⅝ - inch meter:	$ 36.00	3 - inch meter:	$ 159.00
¾ - inch meter:	$ 36.00	4 - inch meter:	$ 231.00
1 - inch meter:	$ 51.00	6 - inch meter:	$ 387.00
1¼ - inch meter:	$ 63.00	8 - inch meter:	$ 576.00
1½ - inch meter:	$ 75.00	10 - inch meter:	$ 822.00
2 - inch meter:	$ 105.00	12 - inch meter:	$ 1,068.00

Plus Volume Charges:

First	50,000	gallons used each quarter:	$8.69 per 1,000 gallons
Next	450,000	gallons used each quarter:	$7.01 per 1,000 gallons
Over	500,000	gallons used each quarter:	$5.22 per 1,000 gallons

There were no proposed changes to the rates.

Fuge read the 2027 Sewer rates into the record, which were:
Sewer Rates
Royal Scot $150
New Franken Area $150
Bayshore Area $150
Scot One Fixed Rate, plus Variable usage $84

There were no proposed changes to the rates.

No action was taken on this item.

C. Read into the record the 2027 SMU Budget.

Fuge read into the record the 2027 SMU Budget. The SMU Commission approved their budget at the October 12, 2026, SMU Commissioner meeting.

	Revenues	Expenses
Water	$569,091.13	$546,838.15
Sewer	$927,300.00	$1,085,374.77
Storm Water	$248,182.00	$313,193.72

Expenses include amortization and depreciation, which are non-cash items.

Moved by Strebel, seconded by VandenLangenberg to accept the 2027 SMU Budget. Vote: Aye-5. No-0. Motion Carried.

D. Resolution 2026-12: Resolution adding special charge to tax bill SC-30-5.

Fuge stated that there is an outstanding charge for parcel number SC-30-5. Owner was billed in February, but payment was never received. The Town's attorney sent a letter to the property owner on October 6, 2026. To date, there has been no payment. Resolution 2026-12 directs the Treasurer to add this special charge to the tax bill if not paid on November 15, 2026. The treasurer must submit the special charge information to the County on November 16, 2026.

Fuge read the resolution.

Moved by Van Lanen, seconded by Strebel to approve Resolution 2026-12: Resolution adding special charge to tax bill SC-30-5. Motion Carried. Vote: Aye-5. No-0.

E. Resolution 2026-09 Town Board Compensation Schedule 2027

Fuge presented Resolution 2026-09, Town Board Compensation Schedule for 2027. The resolution proposed 4% raises for all employees (Lead Operator, Operator, Administrator, Clerk/Treasurer, and Deputy Clerk/Treasurer), effective January 1, 2027.

At the Special Elector Meeting, The Town Electors voted to approve the salaries for the Town Chairperson and Town Supervisors as presented. There was no change to salaries from 2026.

The Board discussed the Employee Manual, which was adopted in October 2026. The newly adopted manual established a step-increase program; however, this program was not incorporated into the salary increases proposed for the Deputy Clerk/Treasurer and Clerk/Treasurer positions.

Fuge excused herself from the room during the discussion.

Moved by Baenen, seconded by Strebel to approve a 6 percent raise increase for the Deputy Clerk/Treasurer and Clerk/Treasurer position, effective January 1, 2027. Vote: Aye-4. No-0, Abstain-1 (VandenLangenberg). Motion Carried.

Moved by Van Lanen, seconded by Wojcik to approve Resolution 2026-09, Town Board Compensation Schedule for 2027 as amended. Vote: Aye-4. No-0, Abstain-1 (VandenLangenberg). Motion Carried.

F.Review of the Dedicated Reserves

Fuge presented the dedicated reserve sheet

Fuge highlighted the following notable balances:
Restricted Fund Balance: $25,844.35 Park Donations

Committed Fund Balances:

Committed Fund Balances:	
Re-Codification (Update Code)	$13,000.00
Boundary Agreement	$10,000.00
Employee Payout	$17,000.00
Park Land Acquisition	$12,500.00
Park Discretionary:	$9,300.00
Future Playground Equipment	$50,000.00

No action was taken on this informational item.

G. Approval of the 2027 Town Budget

Fuge read into the record the 2027 Town Budget. She noted the agenda packet had a detailed list of all changes from 2026 to 2027. She stated it was also posted on the website on October 19, 2026, and a physical copy available at Town Hall.

The Board requested Fuge amend the budget line regarding the Clerk/Treasurer salary, Deputy Clerk/Treasurer salary. Fuge mentioned the Board must also increase the FICA/MED line for the Deputy Clerk/Treasurer, the FICA/MED line for the Clerk/Treasurer, and the Retirement line.

Fuge requested an amendment to the interest income revenue line to ensure that total revenues equaled total expenses. The line item was amended to $23,019.13.

Moved by Baenen, seconded by Strebel to adopt the 2027 Town Budget as amended. Vote: Aye-5. No-0. Motion Carried.
(The adopted budget can be found at the end of the minutes).

H. Closed Session under WI Stats. 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

Moved by Van Lanen, seconded by Wojcik to go into closed session. A voice vote was done: Van Lanen-Yes, VandenLangenberg-Yes, Baenen-Yes, Wojcik-Yes, Strebel-Yes. Motion Carried.

I. RETURN TO OPEN SESSION. It may be the consensus of this board to return to open session to formally dispose of any issues discussed in said closed session.

Moved by Baenen, seconded by Wojcik to go into open session. Vote: Aye-5. No-0. Motion Carried.

Moved by Van Lanen, seconded by Wojcik to pay Assessor Sally Brunner $2750.00 for her additional services during the 2026 revaluation (Invoice #2026REV). Vote: Aye-5. No-0. Motion Carried.

7. **Informational Only:**

Clerk/Treasurer Fuge: Election Day was Tuesday, November 3. It ran smoothly and she thanked Deputy Clerk Julia VandenLangenberg and the election inspectors for their service.

Town Engineer: Excused

Economic Development Coordinator/Planner Dave Cerny: Nothing to report

SMU: Excused.

Fire Department: The new Assistant Chief is Adam Butry. The new Captain is Tyler Jonet.

8**. Reports from Town Officers/Committees/Commissions:**
Chairman Mike Van Lanen: Van Lanen recapped his recent meeting with the Mayor of the City of Green Bay.

Supervisor Debbie VandenLangenberg: VandenLangenberg recently attended a Town Law Conference and shared her information.

Supervisor Kurt Baenen: Baenen filed in his notification of non-candidacy.

Supervisor Gene Wojcik: Wojcik discussed the recent Brown County Plan Commission meeting.

Supervisor Norman Strebel: Strebel asked a few questions to Cerny.

9. Discussion and Action on specific Town Board Notice and Agenda for next meetings:
Parks Committee: TBD **Plan Commission:** November 19
SMU: November 9 **Board:** November 10
Special Town Elector Meeting to Vote on Fire Department: November 10 (6 p.m.)
Town Hall Closed: November 26, 27, December 24, 25, 31, January 1

10.Adjournment
Moved by Wojcik, seconded by Baenen to accept the 2027 SMU Budget.
Vote: Aye-5. No-0. Motion Carried.

Meeting adjourned at 7:26 p.m.

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

Fund: 100 - Town of Scott General Fund

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-40000-000-000	Tax Levy Collections	1,155,271.00	1,640,423.61	1,163,421.00	1,168,404.00	0.43
100-00-40003-000-000	Delinquent Pers. Prop. Tax Col	0.00	0.00	0.00	0.00	0.00
100-00-40004-000-000	Personal Prop. Tax Aid - State	7,600.22	7,600.22	7,600.00	7,600.00	0.00
100-00-40005-000-000	Hotel/Motel Tax	-288.54	6,400.00	500.00	4,000.00	700.00
Tax Collections Tax Levy		1,162,582.68	1,654,423.83	1,171,521.00	1,180,004.00	0.72
100-00-41115-000-000	MFL Tax Revenue	718.58	718.58	0.00	718.36	999.99
100-00-41310-000-000	Water Utility Tax Equivalent	12,000.00	12,000.00	12,000.00	12,000.00	0.00
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	49.78	0.00	0.00	0.00	0.00
Sewer user fees		12,768.36	12,718.58	12,000.00	12,718.36	5.99
100-00-42100-000-000	Spec. Assess. Hickory-43	5,993.03	3,421.35	3,421.35	3,421.35	0.00
100-00-42105-000-000	Special Assessment-Bay Sett-02	0.00	2,571.70	2,571.70	2,571.70	0.00
100-00-42800-000-000	Garb/Rec Curbside Collections	346,365.00	348,730.00	329,000.00	348,730.00	6.00
100-00-42805-000-000	Garbage/Recycling Bins	840.00	1,225.00	0.00	0.00	0.00
Special Assessments		353,198.03	355,948.05	334,993.05	354,723.05	5.89
100-00-43410-000-000	State Shared Revenue	135,227.75	139,509.20	139,374.49	142,073.52	1.94
100-00-43420-000-000	Fire Dues Insurance 2%	24,920.62	27,260.92	27,224.77	29,524.47	8.45
100-00-43430-000-000	State Computer Aid	361.67	361.67	350.00	361.67	3.33
100-00-43531-000-000	State Aid Roads	116,851.16	125,228.20	125,228.20	129,713.64	3.58
100-00-43545-000-000	Recycling Grant	5,521.85	5,517.51	5,000.00	5,000.00	0.00
100-00-43650-000-000	State Aid Managed	21.73	14.66	0.00	14.66	999.99
100-00-43660-000-000	PILT-DNR Collections	1,653.95	1,663.81	1,100.00	1,100.00	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	6,584.00	19,646.00	20,000.00	15,000.00	-25.00
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
100-00-43795-000-000	Bay Settlement Trail Grant	0.00	0.00	0.00	0.00	0.00
Special Assessment Revenue		291,142.73	319,201.97	318,277.46	322,787.96	1.42
100-00-44100-000-000	Alcohol Beverage License Fees	13,464.98	3,849.98	2,500.00	3,660.00	46.40
100-00-44105-000-000	Operator License Fee	680.00	280.00	200.00	200.00	0.00
100-00-44110-000-000	Tobacco Retail License Fee	50.00	150.00	100.00	150.00	50.00
100-00-44140-000-000	Video Serv Provider Fee(Cable)	11,274.59	12,000.00	9,000.00	11,000.00	22.22
100-00-44200-000-000	Dog License Collections	505.00	700.00	700.00	700.00	0.00
100-00-44205-000-000	Dog License Refund	-40.00	0.00	0.00	0.00	0.00
100-00-44300-000-000	Building Permits	40,880.00	44,513.70	20,000.00	25,500.00	27.50
100-00-44400-000-000	Zoning Fees	420.00	400.00	100.00	100.00	0.00
100-00-44500-000-000	Electrical Permit	100.00	1,000.00	0.00	0.00	0.00
100-00-44600-000-000	Park Impact Fee (New Homes)	0.00	6,000.00	0.00	5,000.00	999.99
100-00-44700-000-000	CSM REVIEW	0.00	600.00	0.00	300.00	999.99
100-00-44900-000-000	Mining.Blasting License Fees	20,000.00	10,000.00	10,000.00	10,000.00	0.00

Fund: 100 - Town of Scott General Fund

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-44905-000-000	Right-of-Way Fees	600.00	600.00	300.00	600.00	100.00
100-00-44906-000-000	Short-Term Rental License Fees	3,736.30	3,000.00	2,500.00	3,000.00	20.00
LICENSES AND PERMITS		91,670.87	83,093.68	45,400.00	60,210.00	32.62
100-00-45110-000-000	Fines&Penalties-Court	3,226.02	4,500.00	4,000.00	3,000.00	-25.00
FINES, FORFEITS AND PENALTIES		3,226.02	4,500.00	4,000.00	3,000.00	-25.00
100-00-46100-000-000	Maps-Zoning Books	0.00	0.00	0.00	0.00	0.00
100-00-46101-000-000	Copies	4,279.17	4,500.00	4,500.00	4,500.00	0.00
100-00-46102-000-000	Other Gen. Govt. Charges	0.00	2,692.44	0.00	0.00	0.00
100-00-46110-000-000	PILT-UWGB	700.00	0.00	0.00	0.00	0.00
100-00-46115-000-000	Letters of Specials	2,910.00	2,500.00	2,000.00	2,000.00	0.00
100-00-46125-000-000	Public Hearing Charge (Zoning)	0.00	0.00	0.00	0.00	0.00
100-00-46440-000-000	Weed and Nuisance Control	-60.00	0.00	0.00	0.00	0.00
100-00-46700-000-000	Park Donations	78,287.09	0.00	0.00	0.00	0.00
100-00-46750-000-000	Other Culture and Recreation	12,587.00	100.00	0.00	0.00	0.00
100-00-46850-000-000	Business Park Gravel Sales	0.00	0.00	0.00	0.00	0.00
Public Charges for Services		98,703.26	9,792.44	6,500.00	6,500.00	0.00
100-00-47350-000-000	Admin. Support Sewer Fund	34,366.45	28,294.41	30,100.00	31,143.72	3.47
100-00-47355-000-000	Admin. Support Water Fund	34,366.45	28,294.41	30,100.00	31,143.72	3.47
100-00-47356-000-000	Admin. Support Stormwater Fund	34,366.45	28,294.41	30,100.00	31,143.72	3.47
100-00-47360-000-000	Truck Mileage Reimbursement	9,289.00	9,502.99	8,000.00	8,000.00	0.00
Misc non-operating income		112,388.35	94,386.22	98,300.00	101,431.16	3.19
100-00-48110-000-000	Interest Income	92,353.12	75,185.68	10,000.00	23,019.03	130.19
100-00-48306-000-000	Sale of Recyc/Equipment	0.00	0.00	0.00	0.00	0.00
100-00-48310-000-000	Int on Sp Assess Hickory 43	1,334.83	513.20	513.20	384.00	-25.18
100-00-48315-000-000	Int on Sp Assess-Bay Sett 02	0.00	606.66	606.66	520.00	-14.28
100-00-48600-000-000	Scholarships	250.00	0.00	0.00	0.00	0.00
100-00-48900-000-000	Misc. Income/Revenue	11.03	250.00	0.00	0.00	0.00
100-00-48902-000-000	Sale of Town Bus. Park Land	0.00	0.00	0.00	0.00	0.00
Non-Operating Income		93,948.98	76,555.54	11,119.86	23,923.03	115.14
100-00-49100-000-000	Borrowing Proceeds	0.00	0.00	0.00	1,600,000.00	999.99
OTHER FINANCING SOURCES		0.00	0.00	0.00	1,600,000.00	999.99
Total Revenues		2,219,629.28	2,610,620.31	2,002,111.37	3,665,297.56	83.07

Fund: 100 - Town of Scott General Fund

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-51100-001-000	Town Board Chairman	13,200.04	12,200.00	13,500.00	13,500.00	0.00
100-00-51100-002-000	Town Board Supervisor #1	7,250.00	7,450.00	7,500.00	7,500.00	0.00
100-00-51100-003-000	Town Board Supervisor #2	7,950.00	8,100.00	7,500.00	7,500.00	0.00
100-00-51100-004-000	Town Board Supervisor #3	7,050.00	7,050.00	7,500.00	7,500.00	0.00
100-00-51100-005-000	Town Board Supervisor #4	6,200.00	7,000.00	7,500.00	7,500.00	0.00
100-00-51100-900-000	Town Board FICA/MED	3,186.15	3,200.00	3,400.00	3,400.00	0.00
100-00-51170-006-000	Training/Conventions	2,572.81	3,400.00	4,000.00	4,000.00	0.00
100-00-51175-007-000	Staff Dues/Memberships	3,436.75	3,200.00	3,200.00	3,250.00	1.56
100-00-51180-008-000	Mileage/Travel (Exc. Bld Insp)	1,652.47	1,500.00	3,000.00	3,000.00	0.00
100-00-51300-009-000	Attorney/Legal Expenses	30,189.50	23,000.00	25,000.00	25,000.00	0.00
100-10-51300-009-000	Attorney/Legal: Boundary Agree	0.00	0.00	0.00	0.00	0.00
100-00-51400-010-000	Clerk/Treasurer Salary	74,804.65	74,000.00	73,660.00	77,548.88	5.28
100-00-51400-900-000	Clerk/Treasurer FICA/MED	5,129.96	4,700.00	5,600.00	6,000.00	7.14
100-00-51430-011-000	Deputy Clerk/Treasurer Salary	68,988.76	44,000.00	46,650.00	47,877.84	2.63
100-00-51430-900-000	Deputy Clerk/Treasure FICA/MED	4,516.52	3,000.00	3,575.00	3,800.00	6.29
100-00-51460-012-000	Seismograph Operator Salary	0.00	0.00	0.00	0.00	0.00
100-00-51460-900-000	Admin.Supp.Record ScanFiling	2,422.14	0.00	0.00	0.00	0.00
100-00-51490-013-000	Elections Salaries/costs	5,601.98	4,000.00	20,000.00	10,000.00	-50.00
100-00-51500-014-000	Assessor and other costs	25,270.37	56,500.00	53,000.00	23,000.00	-56.60
100-00-51510-015-000	Contingency Fund	100.00	0.00	0.00	1,000.00	999.99
100-00-51520-016-000	Audit Expense	8,467.82	7,700.00	7,700.00	7,429.00	-3.52
100-00-51600-017-000	Town Hall Furniture & Floor	0.00	424.54	5,000.00	0.00	-100.00
100-00-51605-018-000	Computer Equip Maint. IT Supp	18,151.80	40,000.00	28,000.00	44,000.00	57.14
100-00-51610-019-000	Office Equip. Copier/Pitney	16,718.79	5,291.39	5,200.00	5,200.00	0.00
100-00-51615-020-000	Office Supplies	4,306.88	2,384.08	6,000.00	6,000.00	0.00
100-00-51616-021-000	Postage	7,411.05	10,000.00	10,000.00	10,000.00	0.00
100-00-51620-022-000	Town Hall Jody Maintenance	3,042.95	1,600.00	2,200.00	2,200.00	0.00
100-00-51620-023-000	TownHall Jody Clean (Contract)	2,533.30	2,697.74	3,900.00	4,000.00	2.56
100-00-51620-024-000	Town Hall Jody WPS Elect/Gas	2,413.11	3,300.00	3,000.00	3,000.00	0.00
100-00-51620-025-000	Town Hall Jody Scott Sewer/Wtr	1,721.78	1,249.94	1,800.00	1,800.00	0.00
100-00-51620-026-000	Town Hall Jody Yard/Plow Maint	3,530.15	4,400.00	7,200.00	7,200.00	0.00
100-00-51620-900-000	Town Hall Jody Clean FICA/MED	0.00	0.00	0.00	0.00	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	1,186.27	1,494.47	3,000.00	3,000.00	0.00
100-00-51710-031-000	Econ. Dev. Coord. Salary/Wages	82,200.00	84,666.00	84,666.00	88,052.64	4.00
100-00-51710-900-000	Econ. Dev. Coord. FICA/MED	5,610.00	6,500.00	6,500.00	6,799.93	4.61
100-00-51720-032-000	Engineering	23,528.75	42,302.02	15,000.00	25,000.00	66.67
100-00-51900-033-000	Insurance Property	5,224.00	3,093.00	5,500.00	5,500.00	0.00
100-00-51900-034-000	Insurance Employee Bonds	350.00	350.00	500.00	500.00	0.00
100-00-51900-035-000	Insurance General Liability	5,521.00	5,869.00	6,000.00	6,000.00	0.00
100-00-51900-036-000	Insurance Auto Liability	2,931.00	3,121.00	3,000.00	3,000.00	0.00
100-00-51900-037-000	Insurance Workers Comprensive	4,320.00	3,109.00	4,500.00	4,500.00	0.00
100-00-51900-104-000	Health Ins(Twn Stf-Emplyr Ptn)	77,432.44	59,724.78	70,000.00	67,000.00	-4.29
100-00-51901-104-000	Insurance - Life	798.30	1,000.00	1,300.00	1,300.00	0.00
100-00-51905-106-000	Retirement (TWN Staff, EMPLYR)	15,563.97	15,800.00	15,800.00	16,100.00	1.90
100-00-51935-038-000	Miscellaneous	37.50	0.00	1,000.00	1,000.00	0.00
100-00-51935-039-000	Publishing/Legal Notices	1,453.99	1,000.00	2,500.00	2,500.00	0.00
100-00-51940-000-000	Tax Collection Expense	4,053.00	4,061.75	4,200.00	4,061.75	-3.29
100-00-51945-000-000	Tax Collection Expense-Postage	0.00	0.00	0.00	1,850.00	999.99

Fund: 100 - Town of Scott General Fund

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
GENERAL GOVERNMENT		**568,029.95**	**573,438.71**	**588,151.00**	**578,470.04**	**-1.65**
100-00-52100-040-000	Court Costs	8,700.00	10,716.00	13,000.00	10,900.00	-16.15
100-00-52105-041-000	Constable Wages/Salary	600.00	500.00	1,000.00	600.00	-40.00
100-00-52105-900-000	Constable FICA/MED	68.86	50.00	100.00	50.00	-50.00
100-00-52110-042-000	WI HUMANE SOCIETY CONTRACT	0.00	1,125.00	0.00	1,560.00	999.99
100-00-52115-042-000	Animal Control(ConstableCalls)	300.00	250.00	800.00	800.00	0.00
100-00-52120-043-000	Dog License Paid to County	179.13	200.00	700.00	700.00	0.00
100-00-52200-044-000	Fire Insurance 2% Dues Paid	24,920.62	27,260.92	27,224.77	29,524.47	8.45
100-00-52205-045-000	Fire Department Assessment	133,000.00	135,432.10	135,432.08	152,613.60	12.69
100-00-52208-046-000	NF Fire Dept. Major Cap.Improv	15,600.00	0.00	0.00	0.00	0.00
100-00-52210-047-000	Fire Protection PSC Hydrants	41,144.00	41,144.00	43,000.00	41,144.00	-4.32
100-00-52300-048-000	Ambulance Service Costs	52,419.12	57,000.00	52,500.00	73,420.00	39.85
PUBLIC SAFETY		**276,931.73**	**273,678.02**	**273,756.85**	**311,312.07**	**13.72**
100-00-53310-052-000	Road Maint. Snow Plowing	68,369.76	120,000.00	90,000.00	90,000.00	0.00
100-00-53310-053-000	Road Maint. Snow Salt/Sand	84,282.01	35,000.00	30,000.00	30,000.00	0.00
100-00-53310-054-000	Road Maint.Snow Rem.Snow Fence	10,552.90	5,924.43	7,000.00	7,000.00	0.00
100-00-53310-055-000	RoadMaint.Snow Salt/SandFINNEL	0.00	493.50	0.00	0.00	0.00
100-00-53311-050-000	Road Maint. Town Labor	19,171.22	18,906.68	14,000.00	22,500.00	60.71
100-00-53335-056-000	Road Maint. Veg.Brushing	32,498.50	10,000.00	25,000.00	25,000.00	0.00
100-00-53340-057-000	Road Maint Crack Fill/ChipSeal	10,503.00	99,500.00	22,603.52	44,759.05	98.02
100-00-53345-058-000	Road Maint. Record/Safety Aper	1,759.93	463.38	2,500.00	2,500.00	0.00
100-00-53350-059-000	Road Maint. Surface	4,651.18	1,025.15	10,000.00	2,000.00	-80.00
100-00-53351-060-000	Road Maint. Shouldering	16,871.24	0.00	13,000.00	13,000.00	0.00
100-00-53351-061-000	Rd Maint. Plow Damage	0.00	12,875.00	0.00	0.00	0.00
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	4,676.39	0.00	2,000.00	2,000.00	0.00
100-00-53365-063-000	Road Maint. Paint Lines	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
100-00-53375-065-000	Road Recon/Pulv & Overlay	385,331.36	225,000.00	10,000.00	1,600,000.00	999.99
100-00-53420-068-000	Street Lighting	13,438.09	20,000.00	21,000.00	18,900.00	-10.00
100-00-53610-070-000	Garbage Collection Expense	191,641.57	179,731.68	203,000.00	207,000.00	1.97
100-00-53620-071-000	Yard Waste Disposal Expense	19,539.58	35,835.15	26,000.00	27,000.00	3.85
100-00-53630-072-000	Recycling Collection Expense	137,842.14	153,100.56	141,000.00	145,000.00	2.84
100-00-53635-000-000	Truck Vehicle Fuel and Mainten	3,656.05	4,000.00	6,500.00	6,500.00	0.00
100-00-53640-000-000	Consolidation Expense	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		**1,009,561.49**	**921,855.53**	**630,603.52**	**2,250,159.05**	**256.83**
100-00-55200-070-000	Park Expenses(Special Project)	0.00	0.00	0.00	0.00	0.00
100-00-55200-075-000	Park Expense Maint (mow/trees)	35,761.41	45,208.70	40,000.00	40,000.00	0.00
100-00-55200-080-000	Park Expenses (Electrical)	0.00	0.00	0.00	0.00	0.00
100-00-55200-085-000	Park Improvements	0.00	0.00	0.00	0.00	0.00
100-00-55200-085-002	Park Imp-Bay Sett Trail	0.00	0.00	0.00	0.00	0.00
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
CULTURE, RECREATION AND EDU.		**35,761.41**	**45,208.70**	**48,200.00**	**48,200.00**	**0.00**

Fund: 100 - Town of Scott General Fund

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-56700-077-000	Advance Municipal Issues	670.00	670.00	600.00	600.00	0.00
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	1,456.96	4,000.00	3,000.00	5,400.00	80.00
100-00-56900-900-000	Planning/Zoning FICA/MED	109.97	400.00	400.00	425.00	6.25
100-00-56910-080-000	Comprehensive Plan Update	7,391.48	30,000.00	0.00	15,000.00	999.99
100-00-56920-080-000	Economic Dev. & Flood Study	48,165.75	2,668.43	0.00	0.00	0.00
100-00-56935-081-000	Insp/Zoning Admin/Code Enforc	6,532.90	4,843.63	6,000.00	6,000.00	0.00
100-00-56935-104-000	Insp/Zone/Code Expenses	2,674.39	3,735.92	4,000.00	4,000.00	0.00
100-00-56935-900-000	Insp/Zon.Adm./CodeEnf.FICA/MED	307.29	25.00	200.00	200.00	0.00
100-00-56940-082-000	Code Of Ordinances	0.00	0.00	3,500.00	3,500.00	0.00
100-00-56950-000-000	R 2 R Grant Expenses	0.00	0.00	0.00	0.00	0.00
CONSERVATION AND DEVELOPMENT		67,308.74	46,342.98	18,200.00	35,625.00	95.74
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	75,650.00	0.00	0.00	0.00	0.00
100-00-57725-000-000	Economic Development Outlay	2,876.50	2,593.00	0.00	0.00	0.00
CAPITAL OUTLAY		78,526.50	2,593.00	0.00	0.00	0.00
100-00-58185-116-000	Loan Princ. Land Purch. 2018	24,528.55	34,255.25	34,500.00	26,402.68	-23.47
100-00-58185-117-000	Loan Princ. Infrast. Bus. Park	33,017.11	25,448.37	25,500.00	35,539.83	39.37
100-00-58185-121-000	Loan Princ.Bay.Set.VanLan 5609	255,311.02	261,378.90	261,500.00	267,537.23	2.31
100-00-58185-122-000	Loan Princ.Fire Dpt House Prop	34,486.57	36,531.25	36,500.00	38,312.34	4.97
100-00-58285-116-000	Loan Int. Land Purch. 2018	18,075.21	19,303.22	20,000.00	18,018.64	-9.91
100-00-58285-117-000	Loan Int. Infrast. Bus. Park	20,541.36	17,155.39	17,500.00	16,201.08	-7.42
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	45,466.27	0.00	39,500.00	33,240.06	-15.85
100-00-58285-122-000	Loan Int. Fire Dpt House Prop	10,105.31	8,060.63	8,200.00	6,279.54	-23.42
Debt Service		441,531.40	402,133.01	443,200.00	441,531.40	-0.38
100-00-59001-000-000	Capital Improvements	0.00	0.00	0.00	0.00	0.00
100-00-59200-000-000	Transfer Out	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES		0.00	0.00	0.00	0.00	0.00
Total Expenses		2,477,651.22	2,265,249.95	2,002,111.37	3,665,297.56	83.07
Net Totals		-258,021.94	345,370.36	0.00	0.00	-23.42

Fund: 610 - WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
610-00-41200-000-000	Water Inspection fees	3,065.24	822.00	300.00	2,400.00	700.00
Sewer user fees		3,065.24	822.00	300.00	2,400.00	700.00
610-00-42200-000-000	Contributions-Custs & Develprs	32,500.00	0.00	0.00	0.00	0.00
610-00-42210-000-000	Contributions from Municipalit	0.00	1,459.41	0.00	0.00	0.00
610-00-42220-000-000	Delinquent Users Fee	3,985.34	1,282.98	100.00	100.00	0.00
Special Assessments		36,485.34	2,742.39	100.00	100.00	0.00
610-00-43000-000-000	Special Assessment Revenue	0.00	0.00	5,744.00	5,744.92	0.02
Special Assessment Revenue		0.00	0.00	5,744.00	5,744.92	0.02
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	358,213.99	388,000.00	388,500.00	388,500.00	0.00
610-00-46120-000-000	Water service - commercial	35,847.95	37,000.00	38,000.00	38,000.00	0.00
610-00-46130-000-000	Water service - industrial	3,156.88	3,500.00	3,800.00	3,800.00	0.00
610-00-46300-000-000	Public fire protection	145,132.19	128,616.08	128,000.00	128,000.00	0.00
610-00-46400-000-000	Water service-public authority	773.35	511.53	250.00	250.00	0.00
610-00-46500-000-000	Private Fire Protect Unmetered	1,932.00	1,323.42	1,200.00	1,200.00	0.00
Public Charges for Services		545,056.36	558,951.03	559,750.00	559,750.00	0.00
610-00-47000-005-000	Misc non-operating income	0.00	334.16	0.00	0.00	0.00
610-00-47400-000-000	Other Water revenues	3,227.86	2.74	100.00	100.00	0.00
Misc non-operating income		3,227.86	336.90	100.00	100.00	0.00
610-00-48110-000-000	Interest Income	10,560.61	13,923.65	100.00	100.00	0.00
610-00-48120-000-000	Special Assessment Interest	1,194.94	0.00	1,100.00	896.21	-18.53
Non-Operating Income		11,755.55	13,923.65	1,200.00	996.21	-16.98
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	150,000.00	0.00	-100.00
OTHER FINANCING SOURCES		0.00	0.00	150,000.00	0.00	-100.00
Total Revenues		599,590.35	576,775.97	717,194.00	569,091.13	-20.65

Fund: 610 - WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
610-00-50403-000-000	Depreciation - Non Cash item	27,912.00	0.00	0.00	28,000.00	999.99
610-00-50404-000-000	Amortization - Non-cash item	3,635.21	0.00	3,700.00	3,700.00	0.00
610-00-50408-000-000	FICA -MED taxes	4,296.47	3,618.36	5,700.00	4,700.00	-17.54
610-00-50408-002-000	PSC remainder assessment	0.00	0.00	0.00	0.00	0.00
610-00-50426-000-000	Deprec. Exp. Cont. non-cash	55,669.00	0.00	55,000.00	55,000.00	0.00
610-00-50427-000-000	Interest Expense	7,085.80	6,102.61	7,000.00	2,879.23	-58.87
610-00-50427-005-000	Interest expense-Sewer Loan	0.00	0.00	6,326.67	0.00	-100.00
610-00-50427-020-000	Interest expense-5609 LOAN	0.00	0.00	0.00	0.00	0.00
610-00-50427-030-000	Interest expense-3902 LOAN	0.00	0.00	0.00	0.00	0.00
610-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	0.00	0.00	0.00	0.00
610-00-50500-000-000	Town Administrative Overhead	34,366.45	27,491.74	30,100.00	31,143.72	3.47
610-00-50600-000-000	Operator Wages	52,752.45	49,295.46	50,000.00	56,200.00	12.40
610-00-50610-000-000	Purchased water	77,434.52	93,206.21	135,450.00	110,000.00	-18.79
610-00-50620-000-000	Utilities	5,988.70	7,600.24	8,000.00	8,000.00	0.00
610-00-50630-000-000	Chemicals	1,912.57	3,000.00	3,000.00	3,300.00	10.00
610-00-50640-001-000	Operating supplies & expenses	3,689.18	3,864.03	4,500.00	4,500.00	0.00
610-00-50640-002-000	Water Tower Electric	1,520.72	1,894.49	2,000.00	2,000.00	0.00
610-00-50640-003-000	Testing	3,721.00	4,538.81	3,500.00	3,500.00	0.00
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	675.00	2,732.68	2,000.00	2,000.00	0.00
610-00-50650-001-000	Repairs and maintenance - towe	19,840.28	23,263.61	23,000.00	23,000.00	0.00
610-00-50650-002-000	Repairs and maintenance - mete	1,479.96	1,353.51	2,000.00	2,000.00	0.00
610-00-50650-003-000	Repairs and maintenance - hydr	6,768.50	1,876.31	12,000.00	12,000.00	0.00
610-00-50650-004-000	Repairs and maintenance - main	8,249.00	170.98	10,000.00	10,000.00	0.00
610-00-50650-005-000	Repair and Maintenance - Well	0.00	0.00	1,000.00	2,500.00	150.00
610-00-50650-006-000	Repairs/Maint.-Service/Lateral	0.00	1,785.80	15,000.00	15,000.00	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	1,962.86	354.49	1,500.00	1,500.00	0.00
610-00-50660-000-000	Transportation expenses	3,110.57	3,481.36	3,500.00	3,500.00	0.00
610-00-50680-000-000	SMU Commissioner Wages	4,400.00	3,425.00	4,400.00	4,400.00	0.00
610-00-50681-000-000	Computer/Tablet (New Hardware)	0.00	1,040.24	2,000.00	0.00	-100.00
610-00-50681-001-000	Office supplies	7,119.75	4,792.03	3,000.00	2,000.00	-33.33
610-00-50681-002-000	Postage	1,508.73	2,341.56	2,500.00	4,100.00	64.00
610-00-50681-003-000	Telephone	967.19	1,303.23	1,200.00	1,200.00	0.00
610-00-50681-004-000	Copies/Publishing Newsletter	0.00	0.00	500.00	1,500.00	200.00
610-00-50681-010-000	IT SERVICES	0.00	372.78	3,500.00	4,500.00	28.57
610-00-50682-001-000	Accounting and auditing	6,451.62	8,159.61	6,735.00	6,800.00	0.97
610-00-50682-002-000	Attorney	393.66	0.00	1,500.00	1,500.00	0.00
610-00-50682-003-000	Engineering	8,642.15	13,220.21	7,000.00	15,000.00	114.29
610-00-50682-003-006	GIS Mapping and Database Man	632.00	865.84	2,000.00	2,000.00	0.00
610-00-50684-000-000	Insurance expense	7,167.10	7,200.00	10,000.00	12,000.00	20.00
610-00-50686-001-000	WRS Retirement	3,812.24	3,549.29	4,000.00	4,100.00	2.50
610-00-50686-002-000	Health insurance	10,659.52	15,950.80	16,000.00	18,300.00	14.38
610-00-50686-003-000	Life Insurance	609.31	452.22	600.00	600.00	0.00
610-00-50686-100-000	Pension Expense-Non-cash item	2,546.00	0.00	5,000.00	5,000.00	0.00
610-00-50688-000-000	PSC Rate Case	3,296.25	3,338.64	2,000.00	2,000.00	0.00
610-00-50689-000-000	Misc. general expense	500.00	0.00	500.00	500.00	0.00
EXPENDITURES		381,975.76	301,642.14	456,811.67	470,022.95	2.89
610-00-51605-018-000	Computer Equip Maint. IT Supp	0.00	0.00	0.00	0.00	0.00

Fund: 610 - WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
GENERAL GOVERNMENT		0.00	0.00	0.00	0.00	0.00
610-00-57510-131-002	OPEB Expense-Non-cash item	546.00	0.00	2,000.00	2,000.00	0.00
CAPITAL OUTLAY		546.00	0.00	2,000.00	2,000.00	0.00
610-00-58050-000-000	Loan Princ. Payments	0.00	48,891.14	79,000.00	48,815.20	-38.21
610-00-58050-010-000	Loan Princ. Payments-Sewer Ln	0.00	0.00	12,368.01	0.00	-100.00
610-00-58050-015-000	Loan Interest Payment-Sewer In	0.00	0.00	0.00	0.00	0.00
610-00-58050-020-000	Loan Princ. Payments-5609	0.00	0.00	0.00	0.00	0.00
610-00-58050-030-000	Loan Princ. Payments-3902	0.00	0.00	0.00	0.00	0.00
610-00-58300-000-000	Chargeback-NSF	0.00	310.10	0.00	0.00	0.00
610-00-58300-005-000	BANK FEES	0.00	0.00	0.00	0.00	0.00
Debt Service		0.00	49,201.24	91,368.01	48,815.20	-46.57
610-00-59001-000-000	Capital Improvements	0.00	222,000.00	150,000.00	14,000.00	-90.67
610-00-59100-000-000	Transfers out - general fund	0.00	0.00	0.00	12,000.00	999.99
610-00-59100-001-000	Transfer out Tax Equivalent	11,827.00	16,440.00	12,000.00	0.00	-100.00
CAPITAL EXPENSES		11,827.00	238,440.00	162,000.00	26,000.00	-83.95
Total Expenses		394,348.76	589,283.38	712,179.68	546,838.15	-23.22
Net Totals		205,241.59	-12,507.41	5,014.32	22,252.98	343.79

Fund: 620 - SEWER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
620-00-41000-000-000	Sewer user fees	856,201.11	875,000.00	905,000.00	905,000.00	0.00
620-00-41100-000-000	Del. User Fees	7,236.49	2,225.26	5,000.00	5,000.00	0.00
620-00-41200-000-000	Sewer Inspection fees	4,300.00	3,836.00	0.00	0.00	0.00
620-00-41300-000-000	Hook up charges	18,200.00	5,480.00	5,000.00	5,000.00	0.00
620-00-41400-000-000	New Franken Sewer Assessments	0.00	0.00	0.00	0.00	0.00
620-00-41500-000-000	Dykesville Sanitary District	3,891.92	12,067.12	10,800.00	10,800.00	0.00
Sewer user fees		889,829.52	898,608.38	925,800.00	925,800.00	0.00
620-00-42200-000-000	Contributions-Custs & Develprs	15,000.00	0.00	0.00	0.00	0.00
620-00-42210-000-000	Contributions from Municipalit	0.00	0.00	0.00	0.00	0.00
Special Assessments		15,000.00	0.00	0.00	0.00	0.00
620-00-43000-000-000	Misc operating income	1,765.24	0.00	0.00	0.00	0.00
Special Assessment Revenue		1,765.24	0.00	0.00	0.00	0.00
620-00-47000-000-000	Misc Non-Operating Income	105.99	0.00	0.00	0.00	0.00
Misc non-operating income		105.99	0.00	0.00	0.00	0.00
620-00-48110-000-000	Interest Income	21,735.90	20,679.22	1,500.00	1,500.00	0.00
620-00-48120-000-000	Special assessment interest	14.54	0.00	0.00	0.00	0.00
620-00-48150-000-000	Wtr Ln Principle Repayment	0.00	0.00	12,368.01	0.00	-100.00
620-00-48155-000-000	Sewer Interest Repayment	0.00	0.00	6,326.67	0.00	-100.00
Non-Operating Income		21,750.44	20,679.22	20,194.68	1,500.00	-92.57
620-00-49100-000-000	Loan Proceeds	4,575.82	6,004.24	0.00	0.00	0.00
620-00-49101-000-000	TRANSFER IN GENERAL FUND	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		4,575.82	6,004.24	0.00	0.00	0.00
Total Revenues		933,027.01	925,291.84	945,994.68	927,300.00	-1.98

Fund: 620 - SEWER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
620-00-50403-000-000	Depreciation-Non-Cash Item	126,664.00	0.00	0.00	126,000.00	999.99
620-00-50404-000-000	Amortization-Non-Cash Item	33,405.04	0.00	0.00	33,000.00	999.99
620-00-50408-000-000	FICA -MED taxes	4,273.41	3,563.37	5,700.00	4,700.00	-17.54
620-00-50426-000-000	Depreciation Expense contribut	0.00	0.00	0.00	0.00	0.00
620-00-50427-000-000	Interest expense	27,146.64	28,068.52	22,100.00	19,195.85	-13.14
620-00-50428-000-000	Admin Supp Record Keep. filing	1,200.00	0.00	0.00	0.00	0.00
620-00-50500-000-000	Town Administrative Overhead	34,366.45	27,491.74	30,100.00	31,143.72	3.47
620-00-50600-000-000	Operator Wages	52,752.45	48,952.96	50,000.00	56,200.00	12.40
620-00-50620-000-000	Utilities	16,266.99	17,583.70	20,000.00	20,000.00	0.00
620-00-50630-000-000	Chemicals	22,783.43	9,000.00	25,000.00	25,000.00	0.00
620-00-50640-001-000	Operating supplies & expenses	6,676.99	3,468.07	4,000.00	4,000.00	0.00
620-00-50640-003-000	Testing	0.00	0.00	100.00	100.00	0.00
620-00-50640-005-000	Dues/Memberships	80.00	0.00	250.00	250.00	0.00
620-00-50645-000-000	Sewage Treat./Dykseville Dep	412,531.08	457,169.41	474,461.00	492,941.00	3.89
620-00-50650-000-000	Repairs and maintenance	0.00	5,404.80	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	11,845.93	68,566.34	39,500.00	39,500.00	0.00
620-00-50650-032-000	Pretreatment Plant	0.00	0.00	0.00	0.00	0.00
620-00-50650-033-000	Controls	4,332.87	3,913.45	5,000.00	5,000.00	0.00
620-00-50650-034-000	Manholes	27,387.97	21,924.59	30,000.00	30,000.00	0.00
620-00-50650-035-000	Sewer Lines & Laterals	18,068.62	21,341.28	18,000.00	18,000.00	0.00
620-00-50650-036-000	Pipe Inspection & Cleaning	24,006.64	27,260.73	25,000.00	25,000.00	0.00
620-00-50650-037-000	Misc. Repairs and Maintenance	1,479.94	1,353.53	5,000.00	5,000.00	0.00
620-00-50660-000-000	Transportation expenses	3,146.27	2,979.79	3,500.00	3,500.00	0.00
620-00-50680-000-000	SMU Commissioner Wages	4,100.00	3,014.00	4,400.00	4,400.00	0.00
620-00-50681-000-000	Computer (New Hardware)	0.00	1,040.24	2,000.00	0.00	-100.00
620-00-50681-001-000	Office supplies	6,987.42	4,504.24	3,000.00	2,000.00	-33.33
620-00-50681-002-000	Postage	1,508.72	2,341.56	3,600.00	4,100.00	13.89
620-00-50681-003-000	Telephone	2,216.90	1,120.22	2,000.00	2,000.00	0.00
620-00-50681-004-000	Copies/Publishing Newsletter	0.00	0.00	500.00	1,500.00	200.00
620-00-50681-008-001	Publications/Subscription/Dues	0.00	0.00	500.00	500.00	0.00
620-00-50681-010-000	IT SERVICES	0.00	372.78	3,500.00	4,500.00	28.57
620-00-50682-001-000	Accounting and auditing	4,450.53	6,001.86	4,600.00	4,800.00	4.35
620-00-50682-002-000	Attorney	1,478.67	479.50	3,000.00	3,000.00	0.00
620-00-50682-003-000	Engineering	2,019.85	2,501.89	5,000.00	5,000.00	0.00
620-00-50682-003-006	GIS Mapping and Database Man	632.00	865.84	2,000.00	2,000.00	0.00
620-00-50682-005-000	Consolidated Sewer Rate Study	0.00	0.00	0.00	0.00	0.00
620-00-50682-010-000	Interceptor Lease	0.00	84.07	0.00	100.00	999.99
620-00-50684-000-000	Insurance expense	13,119.10	13,500.00	17,000.00	17,000.00	0.00
620-00-50686-001-000	WRS Retirement	3,812.25	3,524.63	4,000.00	4,100.00	2.50
620-00-50686-002-000	Health insurance	10,659.76	15,848.32	16,000.00	18,300.00	14.38
620-00-50686-003-000	Life Insurance	85.06	48.27	300.00	300.00	0.00
620-00-50686-100-000	Pension Expense-Non-Cash Item	1,707.00	0.00	3,000.00	3,000.00	0.00
620-00-50689-000-000	Misc. general expense	100.23	0.00	500.00	500.00	0.00
EXPENDITURES		881,292.21	803,289.70	832,611.00	1,015,630.57	21.98
620-00-57510-131-002	OPEB Expense-Non-Cash Item	1,504.00	0.00	500.00	500.00	0.00
620-00-57510-131-003	Equipment Replacement Fund	0.00	0.00	0.00	0.00	0.00

Fund: 620 - SEWER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
CAPITAL OUTLAY		1,504.00	0.00	500.00	500.00	0.00
620-00-58050-000-000	Loan Princ. Payments	0.00	72,607.78	62,600.00	55,144.20	-11.91
620-00-58055-000-000	LOAN 3902-PRINCIPLE	0.00	0.00	0.00	0.00	0.00
620-00-58255-000-000	3902 Loan Interes	0.00	0.00	0.00	0.00	0.00
620-00-58300-000-000	Chargeback, NSF	0.00	606.10	0.00	0.00	0.00
620-00-58300-005-000	Bank Fees	0.00	82.20	0.00	100.00	999.99
Debt Service		0.00	73,296.08	62,600.00	55,244.20	-11.75
620-00-59001-000-000	Capital Improvements	0.00	17,145.52	1,000.00	14,000.00	999.99
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	173.00	0.00	0.00	0.00	0.00
CAPITAL EXPENSES		173.00	17,145.52	1,000.00	14,000.00	999.99
Total Expenses		882,969.21	893,731.30	896,711.00	1,085,374.77	21.04
Net Totals		50,057.80	31,560.54	49,283.68	-158,074.77	-420.74

Fund: 630 - STORM WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
630-00-41000-000-000	Storm water user fees	220,960.48	220,960.48	220,000.00	248,182.00	12.81
630-00-41005-000-000	Del Strmwter User Fee-othr Twn	0.00	448.81	0.00	0.00	0.00
630-00-41200-000-000	Erosion Control Permit fees	900.00	1,233.00	500.00	500.00	0.00
Sewer user fees		221,860.48	222,642.29	220,500.00	248,682.00	12.78
630-00-42000-000-000	State Grants	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
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
630-00-43710-000-000	County Bridge Aid	1,000.00	0.00	15,000.00	0.00	-100.00
Special Assessment Revenue		1,000.00	0.00	15,000.00	0.00	-100.00
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
630-00-48110-000-000	Interest Income	3,563.97	5,836.71	1,000.00	1,000.00	0.00
Non-Operating Income		3,563.97	5,836.71	1,000.00	1,000.00	0.00
Total Revenues		226,424.45	228,479.00	236,500.00	249,682.00	5.57

Fund: 630 - STORM WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
630-00-50403-000-000	Depreciation-Non-Cash Item	91,286.00	91,286.00	0.00	92,000.00	999.99
630-00-50404-000-000	Amortization-Non-Cash Item	0.00	0.00	0.00	0.00	0.00
630-00-50408-000-000	FICA -MED taxes	3,111.77	2,843.58	5,700.00	3,700.00	-35.09
630-00-50408-000-001	Prop. Tax Equiv. Drain. Dist#4	6,442.42	6,442.42	6,450.00	6,450.00	0.00
630-00-50427-000-000	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	0.00	0.00	0.00	0.00
630-00-50500-000-000	Town Administrative Overhead	34,366.45	28,294.41	30,100.00	31,143.72	3.47
630-00-50600-000-000	Operator Wages	39,091.41	38,749.75	50,000.00	43,500.00	-13.00
630-00-50640-001-000	Oper.supp.repair expenses	830.20	450.64	1,700.00	1,700.00	0.00
630-00-50640-004-000	Permit/Insp.fee expense	500.00	705.00	500.00	500.00	0.00
630-00-50640-005-000	Dues/Memb/Train.Conv	665.00	900.00	1,000.00	1,000.00	0.00
630-00-50650-001-000	BPM Construction	0.00	0.00	0.00	0.00	0.00
630-00-50650-002-000	Street Cleaning	9,406.10	6,502.58	11,000.00	11,000.00	0.00
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	0.00	0.00	0.00	0.00	0.00
630-00-50650-041-000	Culverts	5,733.98	16,724.72	43,780.00	35,150.00	-19.71
630-00-50650-042-000	Ditches/Drainageways	7,983.88	16,567.50	12,000.00	12,000.00	0.00
630-00-50650-044-000	Water Quality Testing	0.00	0.00	0.00	0.00	0.00
630-00-50660-000-000	Transportation expenses	3,050.36	3,096.49	3,500.00	3,500.00	0.00
630-00-50680-000-000	SMU Commissioner Wages	3,800.00	2,679.00	4,400.00	4,400.00	0.00
630-00-50681-001-000	Office/Furn.Operating supplies	5,152.86	3,532.67	1,500.00	1,000.00	-33.33
630-00-50681-002-000	Postage	0.00	775.77	500.00	500.00	0.00
630-00-50681-003-000	Telephone	821.68	918.32	1,000.00	1,000.00	0.00
630-00-50681-004-000	Copies/Publishing Newsletter	0.00	0.00	100.00	750.00	650.00
630-00-50681-006-000	Computer (New Hardware)	0.00	1,070.61	2,000.00	0.00	-100.00
630-00-50681-008-000	Publications/Subscription/Dues	381.67	0.00	500.00	500.00	0.00
630-00-50681-010-000	IT SERVICES	0.00	383.66	3,500.00	4,500.00	28.57
630-00-50682-001-000	Accounting and auditing	1,729.70	1,736.61	1,270.00	1,400.00	10.24
630-00-50682-002-000	Attorney	393.67	0.00	2,000.00	2,000.00	0.00
630-00-50682-003-000	Engineering	4,758.85	9,339.45	8,000.00	8,000.00	0.00
630-00-50682-003-003	Eng. TMDL SWWP	1,795.50	0.00	5,000.00	5,000.00	0.00
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	2,500.00	2,500.00	0.00
630-00-50682-003-006	GIS Mapping and Database Man	632.00	891.12	2,000.00	2,000.00	0.00
630-00-50684-000-000	Insurance expense	1,837.80	2,429.57	3,000.00	3,000.00	0.00
630-00-50686-001-000	WRS Retirement	2,716.87	2,790.00	4,000.00	3,200.00	-20.00
630-00-50686-002-000	Health insurance	6,135.87	12,541.87	16,000.00	18,300.00	14.38
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	965.00	0.00	1,500.00	1,500.00	0.00
630-00-50689-000-000	Misc. general Contingency exp	0.00	0.00	100.00	100.00	0.00
EXPENDITURES		234,789.04	251,651.74	235,300.00	311,993.72	32.59
630-00-51605-018-000	Computer Equip Maint. IT Supp	0.00	0.00	0.00	0.00	0.00

Fund: 630 - STORM WATER FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
GENERAL GOVERNMENT		0.00	0.00	0.00	0.00	0.00
630-00-57510-131-002	OPEB Expense	1,135.00	0.00	1,200.00	1,200.00	0.00
CAPITAL OUTLAY		1,135.00	0.00	1,200.00	1,200.00	0.00
630-00-58050-000-000	Loan Princ. Payments	0.00	0.00	0.00	0.00	0.00
630-00-58300-000-000	Chargeback NSF	0.00	0.00	0.00	0.00	0.00
630-00-58300-005-000	Bank Fees	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 EXPENSES		0.00	0.00	0.00	0.00	0.00
Total Expenses		235,924.04	251,651.74	236,500.00	313,193.72	32.43
Net Totals		-9,499.59	-23,172.74	0.00	-63,511.72	-999.99