

**TOWN OF SCOTT
BROWN COUNTY WISCONSIN
NOTICE OF 2026 BUDGET HEARING**

NOTICE IS HEREBY GIVEN that on the **21st day of October, 2025 at 4:30 PM** a Public Hearing on the 2026 Proposed Budget for the Town of Scott and Scott Municipal Utility (SMU), Brown County, WI will be held at the Town Hall, 2621 Jody Dr. New Franken, WI. Immediately following the public hearing, a Special Town Elector Meeting will be held to approve the 2025 total town taxy levy to be collected in 2026. The proposed budget in detail is available for inspection at the Clerk's Office in the Town Hall (2621 Jody Dr.) from 9:00 AM to 3:00 PM Monday through Thursday and 9:00 AM to 12:00 PM Friday. The following is a summary of the proposed budget:

Town Budget

REVENUES			
General Fund	2025 Budget	2026 Proposed	% Change
General Property Tax	\$ 1,155,271.00	\$ 1,163,421.00	0.71%
Other Taxes	\$ 20,100.00	\$ 20,100.00	0%
Special Charges (Garbage, etc).	\$ 335,000.00	\$ 334,993.05	0%
Intergovernmental Revenues (State Aids)	\$ 279,600.00	\$ 317,177.46	13.44%
PILT-DNR	\$ 1,100.00	\$ 1,100.00	0%
Licenses & Permits	\$ 40,700.00	\$ 45,400.00	11.55%
Fines, Forfeitures & Penalties	\$ 8,000.00	\$ 4,000.00	-50%
Public Charges for Services	\$ 8,200.00	\$ 6,500.00	-20.73%
Intergovernmental Charges/Services	\$ 101,600.00	\$ 98,300.00	-3.25%
Miscellaneous Revenue	\$ 5,300.00	\$ 11,119.86	109.81%
Other Financing	\$ -	\$ -	0%
Total Revenues	\$ 1,954,871.00	\$ 2,002,111.37	2.42%

EXPENSES			
	2025 Budget	2026 Proposed	% Change
General Government	\$565,400	\$ 588,151.00	4.02%
Public Safety	\$282,300	\$ 273,756.85	-3.03% *
Public Works	\$ 600,621.00	\$ 630,603.52	4.99%
Health & Human Services	\$ -	\$ -	0.00%
Culture, Recreation, Parks	\$ 43,200.00	\$ 48,200.00	4.99%
Conservation and Development	\$ 21,700.00	\$ 18,200.00	11.57%
Capital Expenses	\$ -	\$ -	0.00%
Debt Services	\$ 441,650.00	\$ 443,200.00	-16.13%
Other Financing	\$ -	\$ -	0.00%
Total Expenses	\$ 1,954,871.00	\$ 2,002,111.37	2.42%

*New Franken Fire Dept. Assessment Increased from \$133,000 in 2025 to \$135432.08 in 2026 (1.83% difference)

New Franken Fire Dept. Major Cap. Improvement Decreased from \$15,600 in 2025 to \$0 in 2026 (100% difference)

Town of Scott Fund Balances				12/31/2026
Balances	Dec. 31, 2024	Sept. 30, 2025	1/1/2026 (Estimated)	(Rough Estimate)
Bank of Luxemburg Checking Account	\$185.07	\$194,482.70	\$ 25,000.00	\$25,000 (working account, carryover goes to various reserve accounts)
Bank of Luxemburg CD 2222	\$542,679.37	\$876,177.76	\$883,000	\$895,000
Bank of Luxemburg Special	\$591,678.42	\$270,113.96	\$70,000	\$80,000 *To pay for 2025 Edmund Repaving
Ray. Ja/Bank of Lux CDS (inactive)	\$0.00	\$0.00	\$0.00	\$0
Ray Jam. Bank of Lux CDs (inactive)	\$0.00	\$0.00	\$0.00	\$0
Ray James Bank of Lux. CDs (Inactive)	\$0.00	\$0.00	\$0.00	\$0
Nicolet Checking	\$15,636.64	\$15,768.48	\$15,750.00	\$15,800
Nicolet CD 6 month	469,099.69	\$484,229.28	\$486,000	\$490,000
Raymond James Acc (inactive)	\$864,474.97	\$0.00	\$0.00	\$0
Legacy	\$0.00	\$884,215.71	\$890,000	\$890,000
Total	\$2,483,754.16	\$2,724,987.89	\$2,369,750	\$2,395,800

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%	\$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
Total:						\$2,793,507.82

**TOWN OF SCOTT
BROWN COUNTY WISCONSIN
NOTICE OF 2026 BUDGET HEARING (Continued)
The following is a summary of the proposed budget:**

SMU Budget

Outstanding SMU Debt as of January 1, 2026

Name of Lender	Original Amount	Original Year	Loan Taken in	Yrs Rema	Interes t	Jan. 1, 2026 Balance	
Bank of Lux 5609 (Meter Station)	\$375,000	2018	10	4	3.89	\$123,126.90	WATER
Bank of Luxemburg (Nic. Water) 6293	\$146,727	2019	10	0	4.2	0*	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
Total:						\$673,454.37	

* At the October 13, 2025 SMU meeting, consideration with possible action will be taken to pay the remaining amount of Loan 6293 effective Oct. 15, 2025.

WATER UTILITY FUND

December 31, 2024 Balance	\$311,110.21	
August 31, 2025 Balance	\$443,984.22	
Balance as of January 1, 2026 (estimate)	\$444,358.92	
Revenues Estimated for 2026	\$714,194.00	
Expenses Estimated for 2026	\$712,179.68	
Estimated Depreciation*	\$30,000	*Not factored in revenue and expense estimates.
Balance as of December 31, 2026 (ESTIMATE)	\$150,000	(\$150,000 in reserves will go towards pressure reducing valve project in 2026.)

SEWER UTILITY FUND

December 31, 2024 Balance	\$641,148.08	
August 31, 2025 Balance	\$709,223.88	
Balance as of January 1, 2026	\$710,349.49	*\$165,200 set aside for equipment replacement fund
Revenues Estimated for 2026	\$945,994.68	
Expenses Estimated for 2026	\$896,711.00	
Estimated Depreciation/Amortization*	\$188,000	*Not factored in revenue and expenses estimates.
Balance as of December 31, 2026 (ESTIMATE)	\$550,000	(Approximately \$150,000 to be loaned to water as a 10 year loan at 4.16 percent paid back annually.)

Sewer Rates	2025 Proposed	2026
Royal Scot Area	\$141	\$150
New Franken Area	\$141	\$150
Bayshore Area	\$141	\$150
Scot One Fixed Rate Increase plus variable usage	\$78	\$84

STORM WATER MANAGMENT FUND

December 31, 2024 Balance	\$110,647.02	
August 31, 2025 Balance	\$216,026.24	
Balance as of January 1, 2026	\$216,000	
Revenues Estimated for 2026	\$236,500.00	
Expenses Estimated for 2026	\$236,500.00	
Estimated Depreciation*	\$92,000	*not factored in revenue and expense estimates
Balance as of December 31, 2026 (ESTIMATE)	\$175,000	(Some reserves to be used for a culvert replacement plan in 2026)

Posted this 3rd day of October, 2025

Jaime M. Fuge

By: Jaime M. Fuge, Clerk/Treasurer

Proposed Changes from 2025 to 2026 Town Budget:

Line	Account Number	Account description	Account Type	2025 Original Budget	2026 Proposed Budget	Change:	Percentage:	Description:
Line 3								
Line 4	100-00-40000-000-000	Tax Collections Tax Levy	Revenues	1,155,271.00	1,163,421.00	8,150.00	0.71%	Change due to net growth.
Line 15	100-00-42100-000-000	Spec. Assess. Hickory-43	Revenues	6,000.00	3,421.35	-2,578.65	-42.98%	New Account Number 100-00-42105 added to separate Bay Settlement and Hickory Nut project.
Line 16	100-00-42105-000-000	Special Assessment-Bay Sett-02	Revenues	0	2,571.70	2,571.70	100.00%	
Line 19	100-00-43410-000-000	State Shared Revenue	Revenues	135,000.00	139,374.49	4,374.49	3.24%	Based on E-mail from Wis Dept. of Revenue 2026 estimates.
Line 20	100-00-43420-000-000	Fire Dues Insurance 2%	Revenues	22,500.00	27,224.77	4,724.77	21.00%	Estimate, this is also an expense item as all funds go to NFFD.
Line 21	100-00-43430-000-000	State Computer Aid	Revenues	300	350	50.00	16.67%	Based on E-mail from Wis Dept. of Revenue 2026 estimates.
Line 22	100-00-43531-000-000	State Aid Roads	Revenues	116,800.00	125,228.20	8,428.20	7.22%	Based on E-mail from Wis Dept. of Transportation 2026 estimates.
Line 27	100-00-43791-000-000	Grant Coastal Management	Revenues	0	20,000.00	20,000.00	100.00%	Based on expected reimbursement from grant to be paid in 2026.
Line 31	100-00-44100-000-000	Alcohol Beverage License Fees	Revenues	2,400.00	2,500.00	100.00	4.17%	Based on new locations in the Town of Scott.
Line 32	100-00-44105-000-000	Operator & Cig. License Fee	Revenues	300	200	-100.00	-33.33%	This account number is now just for operator licenses revenue
Line 33	100-00-44110-000-000	Cig. License Fee	Revenues	0	100	100.00	100.00%	This account number is new and for just cigarette license revenue.
Line 35	100-00-44200-000-000	Dog License Collections	Revenues	800	700	-100.00	-12.50%	Based on 2025 trends in revenue collected.
Line 37	100-00-44300-000-000	Building Permits	Revenues	15,000.00	20,000.00	5,000.00	33.33%	Based on 2022-2025 trends in revenue received.
Line 40	100-00-44905-000-000	Right-of-Way Fees	Revenues	100	300	200.00	200.00%	Based on revenue received in 2025.
Line 41	100-00-44906-000-000	Short-Term Rental License Fees	Revenues	3,000.00	2,500.00	-500.00	-16.67%	2026.
Line 42	100-00-45110-000-000	Fines and Penalties	Revenues	8,000.00	4,000.00	-4,000.00	-50.00%	Based on decrease in revenue from 2025.
Line 46	100-00-46110-000-000	PILT-UWGB	Revenues	700	0	-700.00	-100.00%	The home that was serviced is no longer there in 2026.
Line 47	100-00-46115-000-000	Letters of Specials	Revenues	3,000.00	2,000.00	-1,000.00	-33.33%	Based on revenue received in 2024 and 2025.
Line 52	100-00-47350-000-000	Admin. Support Sewer Fund	Revenues	31,200.00	30,100.00	-1,100.00	-3.53%	New staff in 2025 resulted a decrease in fringe benefits. This is revenue is from payment received SMU for 25% of the Clerk/Treasurer, 25% of the Economic Development Coordinator and 50% of the Deputy Clerk Position.
Line 53	100-00-47355-000-000	Admin. Support Water Fund	Revenues	31,200.00	30,100.00	-1,100.00	-3.53%	New staff in 2025 resulted a decrease in fringe benefits. This is revenue is from payment received SMU for 25% of the Clerk/Treasurer, 25% of the Economic Development Coordinator and 50% of the Deputy Clerk Position.
Line 54	100-00-47356-000-000	Admin. Support Stormwater Fund	Revenues	31,200.00	30,100.00	-1,100.00	-3.53%	New staff in 2025 resulted a decrease in fringe benefits. This is revenue is from payment received SMU for 25% of the Clerk/Treasurer, 25% of the Economic Development Coordinator and 50% of the Deputy Clerk Position.
Line 56	100-00-48110-000-000	Interest Income	Revenues	4,000.00	10,000.00	6,000.00	150.00%	Based on revenue received in this category for the past 5 years.
Line 58	100-00-48310-000-000	Int on Sp Assess Hickory 43	Revenues	1,300.00	513.2	-786.80	-60.52%	Decrease due to new account number 100-00-48315-000-000 added.
Line 59	100-00-48315-000-000	Int on Sp Assess-Bay Sett 02	Revenues	0	606.66	606.66	100.00%	Increase due to this new account number
Line 64	100-00-51100-001-000	Town Board	Expenses	13,000.00	13,500.00	500.00	3.85%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 65	100-00-51100-002-000	Town Board	Expenses	7,300.00	7,500.00	200.00	2.74%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 66	100-00-51100-003-000	Town Board	Expenses	7,300.00	7,500.00	200.00	2.74%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 67	100-00-51100-004-000	Town Board	Expenses	7,300.00	7,500.00	200.00	2.74%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 68	100-00-51100-005-000	Town Board	Expenses	7,300.00	7,500.00	200.00	2.74%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 69	100-00-51100-900-000	Town Board	Expenses	3,100.00	3,400.00	300.00	9.68%	No salary change requested. Increase based on more per diems anticipated to be earned due to the comprehensive plan meetings.
Line 70	100-00-51170-006-000	Training/Conventions	Expenses	3,000.00	4,000.00	1,000.00	33.33%	New staff in 2026 that will need to take additional training.
Line 71	100-00-51175-007-000	Dues/Memberships	Expenses	3,000.00	3,200.00	200.00	6.67%	Increase in membership dues from 2025.
Line 73	100-00-51300-009-000	Attorney	Expenses	20,000.00	25,000.00	5,000.00	25.00%	Based on increased services needed in 2026 to rewrite ordinances.

Proposed Changes from 2025 to 2026 Town Budget:

	Account Number	Account description	Account Type	2025 Original Budget	2026 Proposed Budget	Change:	Percentage:	Description:
Line 74	100-00-51400-010-000	Clerk/Treasurer	Expenses	73,100.00	73,660.00	560.00	0.77%	3 percent raise for 2026.
Line 76	100-00-51430-011-000	Deputy Clerk/Treasurer	Expenses	52,200.00	46,650.00	-5,550.00	-10.63%	Decrease due to a new deputy was hired in August 2025. Deputy to receive 3 percent increase after probationary period.
Line 77	100-00-51430-900-000	Deputy Clerk/Treasurer	Expenses	3,700.00	3,575.00	-125.00	-3.38%	Decrease due to a new deputy was hired in August 2025. Deputy to receive 3 percent increase after probationary period.
Line 78	100-00-51460-012-000	Seismograph Operator	Expenses	100	0	-100.00	-100.00%	This is not a position in 2026.
Line 79	100-00-51460-900-000	Admin.Supp.Record ScanFiling	Expenses	31,200.00	0	-31,200.00	-100.00%	This position was eliminated in February 2025.
Line 80	100-00-51490-013-000	Elections	Expenses	10,000.00	20,000.00	10,000.00	100.00%	Increase due to 4 elections in 2026.
Line 81	100-00-51500-014-000	Assessing	Expenses	22,000.00	53,000.00	31,000.00	140.91%	Increase due to increased costs in 2026 due to revaluation.
Line 82	100-00-51510-015-000	Contingency Fund	Expenses	15,200.00	0	-15,200.00	-100.00%	Board proposed no contingency fund in 2026.
Line 83	100-00-51520-016-000	Audit Expense	Expenses	6,500.00	7,700.00	1,200.00	18.46%	2026 based on contracted rate.
Line 84	100-00-51600-017-000	Town Hall Furniture & Floor	Expenses	0	5,000.00	5,000.00	100.00%	\$5,000 budget in 2026 to replace some older town hall items.
Line 85	100-00-51605-018-000	Computer Equip Maint. IT Supp	Expenses	16,000.00	28,000.00	12,000.00	75.00%	In 2025, the Town of Scott signed with Camera Corner.
Line 86	100-00-51610-019-000	Office Equip. Copier/Pitney	Expenses	6,000.00	5,200.00	-800.00	-13.33%	\$5,200 based on 2026 rates with Pitney, printer leases.
Line 88	100-00-51616-021-000	Postage	Expenses	7,000.00	10,000.00	3,000.00	42.86%	Increase based on projected additional postage costs for 4 elections and the revaluation notices.
Line 90	100-00-51620-023-000	Town Hall Jody	Expenses	2,500.00	3,900.00	1,400.00	56.00%	In 2025, The Town of Scott signed with a new cleaning service (previously an employee). Budget in 2026 is for monthly service fee plus at least 2 deep cleaning projects.
Line 94	100-00-51620-900-000	Town Hall Jody	Expenses	200	0	-200.00	-100.00%	Cleaning is now a contracted position.
Line 97	100-00-51685-030-000	Telephone Expense	Expenses	3,500.00	3,000.00	-500.00	-14.29%	2026 based on 2024 and 2025 expenses.
Line 98	100-00-51710-031-000	Economic Development Coord	Expenses	82,200.00	84,666.00	2,466.00	3.00%	Based on 3 percent raise.
Line 99	100-00-51710-900-000	Economic Development Coord	Expenses	6,400.00	6,500.00	100.00	1.56%	Based on 3 percent raise.
Line 101	100-00-51900-033-000	Insurance	Expenses	2,100.00	5,500.00	3,400.00	161.90%	2026 number based on rate charged in 2025.
Line 103	100-00-51900-035-000	Insurance	Expenses	5,200.00	6,000.00	800.00	15.38%	2026 number based on rate charged in 2025.
Line 105	100-00-51900-037-000	Insurance	Expenses	2,000.00	4,500.00	2,500.00	125.00%	2026 number based on rate charged in 2025.
Line 106	100-00-51900-104-000	Insurance Health	Expenses	76,400.00	70,000.00	-6,400.00	-8.38%	Town pays 76 percent of the Clerk/Treasurer, Deputy Clerk/Treasurer and Econ. Dev. Coord. Health Insurance. Town Pays 10% of Operator and Lead Operator Health.
Line 111	100-00-51940-000-000	Tax Collection Expense	Expenses	3,900.00	4,200.00	300.00	7.69%	Based on expected increase in postage from 2024.
Line 116	100-00-52120-043-000	Dog License Paid to County	Expenses	800	700	-100.00	-12.50%	Based on revenue generated in 2025.
Line 117	100-00-52200-044-000	Fire Insurance 2% Dues Paid	Expenses	22,500.00	27,224.77	4,724.77	21.00%	This is also a revenue line item. The monies received are paid to NFFD.
Line 118	100-00-52205-045-000	Fire Department Assessment	Expenses	133,000.00	135,432.08	2,432.08	1.83%	Based on NFFD budget approved in October.
Line 119	100-00-52208-046-000	NF Fire Dept. Major Cap.Improv	Expenses	15,600.00	0	-15,600.00	-100.00%	Based on NFFD budget approved in October.
Line 122	100-00-53310-052-000	Road Maint. Snow Removal	Expenses	80,000.00	90,000.00	10,000.00	12.50%	Based on contracted rate with DeBroux, expected snowier winter in 2026.
Line 125	100-00-53311-050-000	Road Maint. Town Labor	Expenses	19,000.00	14,000.00	-5,000.00	-26.32%	Based on 10 percent salary of Operator 1 and Lead Operation in 2026.
Line 126	100-00-53335-056-000	Road Maint. Veg.Brushing	Expenses	25,000.00	25,000.00	0.00	0.00%	
Line 127	100-00-53340-057-000	Road Maint. Crack Filling	Expenses	10,000.00	22,603.52	12,603.52	126.04%	Increase based on future 2026 projects.
Line 135	100-00-53375-065-000	Road Major Projects 2024	Expenses	10,121.00	10,000.00	-121.00	-1.20%	
Line 137	100-00-53610-070-000	Garbage Collection Expense	Expenses	195,000.00	203,000.00	8,000.00	4.10%	The 2026 rate will increase to 3 percent.
Line 139	100-00-53630-072-000	Recycling Collection Expense	Expenses	136,500.00	141,000.00	4,500.00	3.30%	The 2026 rate will increase to 3 percent.
Line 142	100-00-55200-075-000	Park Expense Maint (mow/trees)	Expenses	35,000.00	40,000.00	5,000.00	14.29%	Increased line item by \$5,000 based on 2024 and 2025 trends.
Line 151	100-00-56920-080-000	Economic Dev. & Flood Study	Expenses	3,500.00	0	-3,500.00	-100.00%	Cerny anticipates all costs with the Wequiock Flood Study to be paid in 2025.
Line 161	100-00-58185-116-000	Loan Princ. Land Purch. 2018	Expenses	33,000.00	34,500.00	1,500.00	4.55%	Based on Amortization Schedule.
Line 162	100-00-58185-117-000	Loan Princ. Infrast. Bus. Park	Expenses	24,500.00	25,500.00	1,000.00	4.08%	Based on Amortization Schedule.
Line 163	100-00-58185-121-000	Loan Princ.Bay.Set.VanLanen Pr	Expenses	255,300.00	261,500.00	6,200.00	2.43%	Based on Amortization Schedule.
Line 164	100-00-58185-122-000	Loan Princ.Fire Dpt House Prop	Expenses	34,650.00	36,500.00	1,850.00	5.34%	Based on Amortization Schedule.
Line 165	100-00-58285-116-000	Loan Int. Land Purch. 2018	Expenses	20,600.00	20,000.00	-600.00	-2.91%	Based on Amortization Schedule.
Line 166	100-00-58285-117-000	Loan Int. Infrast. Bus. Park	Expenses	18,100.00	17,500.00	-600.00	-3.31%	Based on Amortization Schedule.
Line 169	100-00-58285-121-000	Loan Int.Bay.Set.VanLanen Pr	Expenses	45,500.00	39,500.00	-6,000.00	-13.19%	Based on Amortization Schedule.
Line 170	100-00-58285-122-000	Loan Int. Fire Dpt House Prop	Expenses	10,000.00	8,200.00	-1,800.00	-18.00%	Based on Amortization Schedule.

Proposed Changes to SMU WATER Budget:

	Account Number	Fund description	Account description	Account Ty	2025 Original Budget	2026 Proposed Budget	Change	Change	Reason
Line 5	610-00-43000-000-000	WATER FUND	Special Assessment Revenue	Revenues	6,000.00	5,744.00	\$ (256.00)	-4.27%	In 2025, one property owner sold home and paid the total due so it will not be on the 2025 tax bill.
Line 16	610-00-48120-000-000	WATER FUND	Special Assessment Interest	Revenues	1,500.00	1,100.00	\$ (400.00)	-26.67%	In 2025, one property owner sold home and paid the total due so it will not be on the 2025 tax bill.
Line 18	610-00-49100-001-000	WATER FUND	Borrowing Proceeds	Revenues	300,000.00	150,000.00	\$ (150,000.00)	-50.00%	In 2025, SMU Water was expected to take out a loan for \$300,000. Instead, SMU water plans to use reserves to pay for the PRV project and loan from SMU Sewer \$150,000.
Line 22	610-00-50427-000-000	WATER FUND	Interest Expense	Expenses	9,700.00	7,000.00	\$ (2,700.00)	-27.84%	Based on amortization schedules. 6293 loan antcipated to be paid off early in 2025.
Line 23	610-00-50427-005-000	WATER FUND	Interest expense	Expenses	0	6,326.67	\$ 6,326.67	100.00%	This is a new account number create for the interest SMU Water will need to pay SMU sewer for the loan they will receive in 2025.
Line 24	610-00-50428-000-000	WATER FUND	Admin Supp Record Keep. filing	Expenses	5,000.00	0	\$ (5,000.00)	-100.00%	Position eliminated in 2026.
Line 25	610-00-50500-000-000	WATER FUND	Town Administrative Overhead	Expenses	31,200.00	30,100.00	\$ (1,100.00)	-3.53%	Based on Fringe Rate for Deputy (50%), Clerk/ Treasurer (25%), Economic Dev Coor (25%)
Line 26	610-00-50600-000-000	WATER FUND	Operator Wages	Expenses	48,900.00	50,000.00	\$ 1,100.00	2.25%	Based on 3 percent raise.
Line 27	610-00-50610-000-000	WATER FUND	Purchased water	Expenses	129,000.00	135,450.00	\$ 6,450.00	5.00%	Number increased based on 2024 and 2025 expenses.
Line 28	610-00-50620-000-000	WATER FUND	Utilities	Expenses	10,000.00	8,000.00	\$ (2,000.00)	-20.00%	Number decreased based on 2024 and 25 expenses.
Line 31	610-00-50640-002-000	WATER FUND	Water Tower Electric	Expenses	3,000.00	2,000.00	\$ (1,000.00)	-33.33%	Number decreased based on 2024 and 25 expenses.
Line 35	610-00-50650-001-000	WATER FUND	Repairs and maintenance - tow	Expenses	18,000.00	23,000.00	\$ 5,000.00	27.78%	Number increased based on 2024 and 2025 expenses.
Line 40	610-00-50650-006-000	WATER FUND	Repairs/Maint.-Service/Lateral	Expenses	22,000.00	15,000.00	\$ (7,000.00)	-31.82%	Number decreased due to expected less need of servicing in 2026.
Line 43	610-00-50660-000-000	WATER FUND	Transportation expenses	Expenses	5,500.00	3,500.00	\$ (2,000.00)	-36.36%	Based on 2024 and 2025 expenses.
Line 45	610-00-50681-000-000	WATER FUND	Computer/Tablet	Expenses	100	2,000.00	\$ 1,900.00	1900.00%	Monies to be used for new computer equipment in 2026.
Line 50	610-00-50681-010-000	WATER FUND	Computer/Tablet	Expenses	0	3,500.00	\$ 3,500.00	100.00%	This is for IT Services. Based on 10 percent of the contracted rate with Camera Corner (previously expenses were placed in office supplies).
Line 51	610-00-50682-001-000	WATER FUND	Accounting and auditing	Expenses	7,000.00	6,735.00	\$ (265.00)	-3.79%	2026 number based on 2026 contracted rate with CLA.
Line 54	610-00-50682-003-006	WATER FUND	GIS Mapping and Database Man	Expenses	5,000.00	2,000.00	\$ (3,000.00)	-60.00%	2026 expenses expected to decrease as we completed the migration project.
Line 56	610-00-50686-001-000	WATER FUND	WRS Retirement	Expenses	5,000.00	4,000.00	\$ (1,000.00)	-20.00%	7.2 contribution by employer in 2026. Number based on 7.2 percent of Opr and Lead Opr salary.
Line 57	610-00-50686-002-000	WATER FUND	Health insurance	Expenses	12,000.00	16,000.00	\$ 4,000.00	33.33%	Increase due to Opr and Lead Opr taking insurance in 2026.
Line 64	610-00-58050-000-000	WATER FUND	Loan Princ. Payments	Expenses	91,200.00	79,000.00	\$ (12,200.00)	-13.38%	Based on amortization schedules. 6293 loan antcipated to be paid off early in 2025.
Line 65	610-00-58050-010-000	WATER FUND	Loan Princ. Payments	Expenses	0	12,368.01	\$ 12,368.01	100.00%	This Line Item represents the principle payment of loan from SMU Sewer.
Line 67	610-00-59001-000-000	WATER FUND	Capital Improvements	Expenses	312,000.00	150,000.00	\$ (162,000.00)	-51.92%	0 funds spent in 2025 as PRV project delayed until 2026. \$150,000 in capital improvements based on the \$150,000 loan from SMU Sewer. Additional funds to fund project to be taken

Proposed Changes to SMU Sewer Budget:

	Account Number	Fund description	Short account description	Account Type	2025 Original Budget	2026 Proposed Budget	Change	Percentage	Reason
Line 1	620-00-41000-000-000	SEWER FUND	Sewer user fees	Revenues	\$ 855,000.00	\$ 905,000.00	\$ 50,000.00		Based on New Sewer Rates -\$150.00 on Royal Scot Area, New Franken Area, 5.52% Bay Shore Area). Based on \$84 for Scot One Fixed Rate plus variable charges. New account number created as previously revenues were placed into expense account 620-00-50645-000-000
Line 6	620-00-41500-000-000	SEWER FUND	Dykesville Sanitary District	Revenues	\$ -	\$ 10,800.00	\$ 10,800.00	100.00%	Revenues for Annual payment from loan to SMU Sewer for PRV.
Line 12	620-00-48150-000-000	SEWER FUND	Wtr Ln Principle Repayment	Revenues	\$ -	\$ 12,368.01	\$ 12,368.01	100.00%	Revenues for Annual payment from loan to SMU Sewer for PRV.
Line 13	620-00-48155-000-000	SEWER FUND	Sewer Interest Repayment	Revenues	\$ -	\$ 6,326.67	\$ 6,326.67	100.00%	Revenues for Annual payment from loan to SMU Sewer for PRV.
Line 19	620-00-50427-000-000	SEWER FUND	Interest expense	Expenses	\$ 23,100.00	\$ 22,100.00	\$ (1,000.00)	-4.52%	Based on amortization scheduled.
Line 20	620-00-50428-000-000	SEWER FUND	Admin Supp Record Keep. filing	Expenses	\$ 5,000.00	\$ -	\$ (5,000.00)	-100.00%	Position eliminated in Feb. 2025.
Line 21	620-00-50500-000-000	SEWER FUND	Town Administrative Overhead	Expenses	\$ 31,200.00	\$ 30,100.00	\$ (1,100.00)	-3.65%	Based on Fringe Rate for Deputy (50%), Clerk/Treasurer (25%), Economic Dev Coor (25%)
Line 22	620-00-50600-000-000	SEWER FUND	Operator Wages	Expenses	\$ 48,900.00	\$ 50,000.00	\$ 1,100.00	2.20%	based on 3 percent raise.
Line 24	620-00-50630-000-000	SEWER FUND	Chemicals	Expenses	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00	20.00%	Based on increase in costs in 2024 and 2025.
Line 28	620-00-50645-000-000	SEWER FUND	Sewage Treat./Dykseville Dep	Expenses	\$ 460,600.00	\$ 474,461.00	\$ 13,861.00	2.92%	Based on 2026 rate.
Line 32	620-00-50650-032-000	SEWER FUND	Pretreatment Plant	Expenses	\$ 5,000.00	\$ -	\$ (5,000.00)	-100.00%	Based on 2024 and 2025 expenses.
Line 34	620-00-50650-034-000	SEWER FUND	Manholes	Expenses	\$ 15,000.00	\$ 30,000.00	\$ 15,000.00	50.00%	Based on anticipated 2026 expenses.
Line 36	620-00-50650-036-000	SEWER FUND	Pipe Inspection & Cleaning	Expenses	\$ 22,000.00	\$ 25,000.00	\$ 3,000.00	12.00%	Based on 2024 and 2025 expenses.
Line 38	620-00-50660-000-000	SEWER FUND	Transportation expenses	Expenses	\$ 5,000.00	\$ 3,500.00	\$ (1,500.00)	-42.86%	Based on 2024 and 2025 expenses.
Line 40	620-00-50681-000-000	SEWER FUND	Computer	Expenses	\$ 100.00	\$ 2,000.00	\$ 1,900.00	95.00%	Funds for purchasing new computers for SMU Staff.
Line 41	620-00-50681-001-000	SEWER FUND	Office supplies	Expenses	\$ 3,500.00	\$ 3,000.00	\$ (500.00)	-16.67%	This line item previously added IT Services. IT services is not its own line item.
Line 43	620-00-50681-003-000	SEWER FUND	Telephone	Expenses	\$ 3,500.00	\$ 2,000.00	\$ (1,500.00)	-75.00%	Based on 2025 expenses, some phone lines to be removed in 2026.
Line 46	620-00-50681-010-000	SEWER FUND	IT SERVICES	Expenses	\$ -	\$ 3,500.00	\$ 3,500.00	100.00%	New line item. 2026 number based on 10 percent payment of IT services from Camera Corner. 2026 contribution rate is 7.2%. Expense number based on 7.2 of Operator and
Line 53	620-00-50686-001-000	SEWER FUND	WRS Retirement	Expenses	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	-25.00%	Lead Operator salary in 2026.
Line 54	620-00-50686-002-000	SEWER FUND	Health insurance	Expenses	\$ 12,000.00	\$ 16,000.00	\$ 4,000.00	25.00%	2026 number based on Operator and Lead Operator taking insurance.
Line 60	620-00-58050-000-000	SEWER FUND	Loan Princ. Payments	Expenses	\$ 65,000.00	\$ 62,600.00	\$ (2,400.00)	-3.83%	Number taken from amortization schedule.

Proposed Changes to SMU Storm Sewer Budget:

	Account Number	Fund description	Department description	Account Type	2025 Budget	2026 Proposed Budget	Change	Percentage	Reason:
630	630-00-41000-000-000	STORM WATER FUN	Storm water user fees	Revenues	\$ 219,000.00	\$ 220,000.00	\$ 1,000.00	0.45%	In 2025, we generated \$220,960.48 in revenue based on new rate.
Line 6	630-00-43710-000-000	STORM WATER FUN	County Bridge Aid	Revenues	\$ -	\$ 15,000.00	\$ 15,000.00	100.00%	Cerny anticipates reimbursement to be disbursed in 2026.
Line 13	630-00-50428-000-000	STORM WATER FUN	Admin Supp Record Keep. filing	Expenses	\$ 4,000.00	\$ -	\$ (4,000.00)	-100.00%	Position eliminated in Feb. 25
Line 14	630-00-50500-000-000	STORM WATER FUN	Town Administrative Overhead	Expenses	\$ 31,200.00	\$ 30,100.00	\$ (1,100.00)	-3.65%	Based on Fringe Rate for Deputy (50%), Clerk/Treasurer (25%), Economic Dev Coor (25%)
Line 15	630-00-50600-000-000	STORM WATER FUN	Operator Wages	Expenses	\$ 48,900.00	\$ 50,000.00	\$ 1,100.00	2.20%	based on 3 percent raise to opr and lead opr in 2026.
Line 20	630-00-50650-002-000	STORM WATER FUN	Street Cleaning	Expenses	\$ 10,000.00	\$ 11,000.00	\$ 1,000.00	9.09%	Based on 2026 expenses as many culverts need replacing. Additional funds may come from reserves.
Line 29	630-00-50650-041-000	STORM WATER FUN	Culverts	Expenses	\$ 25,000.00	\$ 43,780.00	\$ 18,780.00	42.90%	Based on 2024 and 2025 expenses.
Line 32	630-00-50660-000-000	STORM WATER FUN	Transportation expenses	Expenses	\$ 1,000.00	\$ 3,500.00	\$ 2,500.00	71.43%	Based on computer equipment replacement for SMU.
Line 38	630-00-50681-006-000	STORM WATER FUN	Computer	Expenses	\$ 100.00	\$ 2,000.00	\$ 1,900.00	95.00%	New line item created to track IT Services. Based on 2026 anticipated costs from Camera Corner (SMU Storm Sewer pays 10 %)
Line 40	630-00-50681-010-000	STORM WATER FUN	IT services	Expenses	\$ -	\$ 3,500.00	\$ 3,500.00	100.00%	Based on 2026 rate.
Line 41	630-00-50682-001-000	STORM WATER FUN	Accounting and auditing	Expenses	\$ 1,200.00	\$ 1,270.00	\$ 70.00	5.51%	Based on 2024 and 2025 expenses.
Line 46	630-00-50682-003-005	STORM WATER FUN	Pond Inspections	Expenses	\$ 1,000.00	\$ 2,500.00	\$ 1,500.00	60.00%	Line item decreased as migration project complete.
Line 47	630-00-50682-003-006	STORM WATER FUN	GIS Mapping and Database Man	Expenses	\$ 5,000.00	\$ 2,000.00	\$ (3,000.00)	-150.00%	SMU contributes 7.2% of wage of Opr and Lead Opr.
Line 49	630-00-50686-001-000	STORM WATER FUN	WRS Retirement	Expenses	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	-25.00%	Based on Opr and Lead Opr taking insurance in 2026.
Line 50	630-00-50686-002-000	STORM WATER FUN	Health insurance	Expenses	\$ 12,000.00	\$ 16,000.00	\$ 4,000.00	25.00%	