NOTICE OF PUBLIC HEARING AND BUDGET SUMMARY
FOR THE TOWN OF SCOTT

NOTICE IS HEREBY GIVEN that on the 5th day of November, 2026 at 5 PM a Public Hearing on the 2027 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 2026 total town tax levy to be collected in 2027. The Town Board will meet after the Special Town Elector Meeting to approve the 2027 budget. The proposed budget in detail is available for inspection at the Clerk's Office at 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 and at townofscott.com.

The following is a summary of the proposed budget:

Town Budget

Revenues

General Fund	2026 Budget	2027 Proposed Budget	% Change
Revenues: General Property Tax	$1,163,421.00	$1,168,404.00	0.43
Revenues, Other Taxes	$20,100.00	$24,318.36	20.99
Special Charges (Garbage, ETC)	$334,993.05	$354,723.05	5.89
Intergovernmental Revenue (State Aids)	$317,177.46	$321,687.96	1.42
PILT-DNR Collections	$1,100.00	$1,100.00	0.00
License and Permits	$45,400.00	$60,210.00	32.62
Fines, Forfeits and Penalties	$4,000.00	$3,000.00	-25.00
Public Charges for Services	$6,500.00	$6,500.00	0.00
Intergovernmental Charges for Services	$98,300.00	$101,431.16	3.19
Misc. Revenues	$11,119.86	$21,162.00	90.31
Other Financing Sources	$0.00	$1,600,000.00	999.99
Total Revenues	$2,002,111.37	$3,662,536.53	82.93

Expenses

General Fund	2026 Budget	2027 Proposed Budget	% Change
General Government	$588,151.00	$575,709.01	-2.12
Public Safety	$273,756.85	$311,312.07	13.72
Public Works	$630,603.52	$2,250,159.05	256.83
Culture, Recreation, Parks	$48,200.00	$48,200.00	0
Conservation and Development	$18,200.00	$35,625.00	95.74
Capital Expenses	$0.00	$0.00	0
Debt Services	$443,200.00	$441,531.40	-.38
Total Expenses	$2,002,111.37	$3,662,536.53	82.93

Outstanding Debt as of January 1, 2027 Town General Fund

Name of Lender	Org. Amount	Org. Year	Loan Taken in Terms of Years	Yrs. Remaining	Interest	1/1/2027 Balance
Board of Comm. Of Public Lands	$691,606.00	2020	18	12	3.75%	$480,497.18
Board of Comm. Of Public Lands	$570,000.00	2020	20	13	3.75%	$432,028.79
Bank of Luxemburg 2509	$2,650,000.00	2021	10	6	2.37%	$1,402,534.10
Bank of Luxemburg 6068	$192,040.00	2024	5	4	5.19%	$120,993.08
Total:						$2,436,053.15

	2025	2026	CHANGE
Town Mill Rate (Tax Per $1,000)	$2.96	$1.46	-50.68%

(Mill rate estimate, subject to change based on final assessed values)

NOTICE OF PUBLIC HEARING AND BUDGET SUMMARY
FOR THE TOWN OF SCOTT

Town of Scott Fund Balances

Account	12/31/2025 Balance	9/30/2026 Balance	1/1/2027 Estimate	12/31/2027 Estimate
Bank of Lux Checking	$4,340.60	$161,361.59	$25,000.00	$25,000.00
Bank of Lux CD 2222	$884,488.27	$0.00	$0.00	$250,000.00
Bank of Lux 4998 Savings	$10,113.85	$742,379.88	$442379.88*	$400,000.00
Legacy	$891,121.49	$909,840.58	$915,000.00	$940,000.00
Nicolet Checking	$15,792.68	$15,851.84	$15,900.00	$16,000.00
Nicolet CD	$489,038.14	$502,751.14	$507,807.30	$527.900.00
Total Balance	$2,294,895.03	$2,332,185.03	$1,906,087.18	$2,158,900.00

To cover reserve projects: Assessing Revaluation ($25,000), Comprehensive Plan $12,323.12, Sandpiper Rd/Bay Heights Construction $212,584.12, Bay Settlement Bike Trail $153,000, Fahrner Chip Seal Projects not covered by budget $60,000)

Outstanding Debt as of January 1, 2027 Scott Municipal Utility						
Name of Lender	Entity	Original Indebtedness	Date of Issuance	Final Maturity	Interest	1/1/2027 Balance
BCPL Lift Station	SWR	$216,798.00	9/17/21	3/15/41	4%	$186,996.88
BCPL Lift Station	SWR	$151,892.00	12/14/21	3/15/41	4%	$129,821.09
NEW Water (GBMSD)-Wequiock Creek Interceptor	SWR	$207,500.00	7/31/18	7/31/38	3.4%	$140,637.45
BOL SMU Cross Station 3902	SWR	$45,750.00	4/28/22	4/28/32	2.99%	$29684.84
BOL SMU CROSS STATION 3902	WTR	$45,750.00	4/28/22	4/28/32	2.99%	$29684.84
Bank of Lux Meter Station 5609	WTR	$375,000.00	6/5/18	6/5/28	3.89%	$66,994.49
Nicolet SWR 8560	WTR	$293,734.00	3/1/17	6/1/27	3.5%	$8,042.92

SMU Fund Balances

Account	12/31/2025 Balance	9/30/2026 Balance	1/1/2027 Estimate	12/31/2027 Estimate
Water	$493,393.04	$579,156.40	$425,159.40	$425,000.00
Sewer	$728,239.60	$684,918.80	$680,000.00	$680,000.00
Stormwater	$168,131.84	$265,242.11	$205,000.00	205,000.00

SMU Budget

SMU Entity	'26 Budget Revenue	'27 Budget Revenue	'26 Proposed Budget Expenses	'27 Proposed Budget Expenses	Estimated Depreciation/Amortization
Water	$714,194.00	$569091.13	$712,179.68	$546,838.15	$118,400.00 (in budget)
Sewer	$712,179.68	$927,300.00	$896,711.00	$1085,374.77	$159,000.00(in budget)
Storm Water	$236,500.00	$249,682.00	$236,500.00	$313,193.72	$92,000.00 (in budget)

Proposed Sewer Rates:

Sewer Location	'26 Rate	'27 Rate
Royal Scot Area	$150.00	$150.00
New Franken Area	$150.00	$150.00
Bayshore Area	$150.00	$150.00
Scot One Fixed Rate Increase, Plus Variable Usage	$84.00	$84.00

Storm Water Rates

'26	'27
$75.00 per ERU	$85.00 per ERU

*Town Board to Vote at 11/5 Budget Meeting

No Proposed Changes to Water Rates

Posted this 19th day of October 2026

Jaime M. Fuge

By: Jaime Fuge, Clerk/Treasurer

Town Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 1	100-00-40000-000-000	Tax Collections Tax Levy	Revenues	$1,163,421.00	$1,168,404.00	$4,983.00	0.43%	Change based on net new construction
Line 2	100-00-40003-000-000	Delinquent Pers. Prop. Tax Col	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 3	100-00-40004-000-000	Personal Prop. Tax Aid - State	Revenues	$7,600.00	$7,600.00	$0.00	0.00%	
Line 4	100-00-40005-000-000	Hotel/Motel Tax	Revenues	$500.00	$4,000.00	$3,500.00	700.00%	Based on 2026 revenues.
Line 5	100-00-41115-000-000	MFL Tax Revenue	Revenues	$0.00	$718.36	$718.36	New	Based on 2026 revenues.
Line 6	100-00-41310-000-000	Water Utility Tax Equivalent	Revenues	$12,000.00	$12,000.00	$0.00	0.00%	
Line 12	100-00-42100-000-000	Spec. Assess. Hickory-43	Revenues	$3,421.35	$3,421.35	$0.00	0.00%	
Line 13	100-00-42105-000-000	Special Assessment-Bay Sett-02	Revenues	$2,571.70	$2,571.70	$0.00	0.00%	
Line 14	100-00-42800-000-000	Garb/Rec Curbside Collections	Revenues	$329,000.00	$348,730.00	$19,730.00	6.00%	Based on '25 Statement of Taxes, plus new homes in 2026.
Line 15	100-00-42805-000-000	Garbage/Recycling Bins	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 16	100-00-43410-000-000	State Shared Revenue	Revenues	$139,374.49	$142,073.52	$2,699.03	1.94%	Based on '27 State Aids Estimate
Line 17	100-00-43420-000-000	Fire Dues Insurance 2%	Revenues	$27,224.77	$29,524.47	$2,299.70	8.45%	Based on Estimated '27 numbers
Line 18	100-00-43430-000-000	State Computer Aid	Revenues	$350.00	$361.67	$11.67	3.33%	
Line 19	100-00-43531-000-000	State Aid Roads	Revenues	$125,228.20	$129,713.64	$4,485.44	3.58%	Based on '27 State Aids Estimate
Line 20	100-00-43545-000-000	Recycling Grant	Revenues	$5,000.00	$5,000.00	$0.00	0.00%	
Line 21	100-00-43650-000-000	State Aid Managed	Revenues	$0.00	$14.66	$14.66	new	
Line 22	100-00-43660-000-000	PILT-DNR Collections	Revenues	$1,100.00	$1,100.00	$0.00	0.00%	
Line 23	100-00-43691-000-000	Grant Election	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 24	100-00-43791-000-000	Grant Coastal Management	Revenues	$20,000.00	$15,000.00	($5,000.00)	-25.00%	Based on 2027 Final Grant Reimbursement from Wequiock Flood
Line 25	100-00-43792-000-000	Grant TRIP County	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 26	100-00-43793-000-000	Covid Grant Receipts	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 27	100-00-43794-000-000	State/Federal Road Grant	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 28	100-00-43795-000-000	Bay Settlement Trail Grant	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 29	100-00-44100-000-000	Alcohol Beverage License Fees	Revenues	$2,500.00	$3,660.00	$1,160.00	46.40%	Based on Number of Licenses issued in 2026.
Line 30	100-00-44105-000-000	Operator License Fee	Revenues	$200.00	$200.00	$0.00	0.00%	
Line 31	100-00-44110-000-000	Tobacco Retail License Fee	Revenues	$100.00	$150.00	$50.00	50.00%	New establishment-Koss Liquor
Line 32	100-00-44140-000-000	Video Serv Provider Fee(Cable)	Revenues	$9,000.00	$11,000.00	$2,000.00	22.22%	Based on revenue from previous years.
Line 33	100-00-44200-000-000	Dog License Collections	Revenues	$700.00	$700.00	$0.00	0.00%	
Line 35	100-00-44300-000-000	Building Permits	Revenues	$20,000.00	$25,500.00	$5,500.00	27.50%	Based on revenue from previous years.
Line 36	100-00-44400-000-000	Zoning Fees	Revenues	$100.00	$100.00	$0.00	0.00%	
Line 37	100-00-44500-000-000	Electrical Permit	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 38	100-00-44600-000-000	Parks	Revenues	$0.00	$5,000.00	$5,000.00	New	New Account in '26. To record Park Impact Fee ($5,000 per each new home. Estimate one new construction in '27.
Line 39	100-00-44700-000-000	New Garbage Cans	Revenues	$0.00	$300.00	$300.00	New	Based on New Home Garbage Cans Fee
Line 40	100-00-44900-000-000	Mining.Blasting License Fees	Revenues	$10,000.00	$10,000.00	$0.00	0.00%	
Line 41	100-00-44905-000-000	Right-of-Way Fees	Revenues	$300.00	$600.00	$300.00	100.00%	Based on Previous Year's Revenue.
Line 42	100-00-44906-000-000	Short-Term Rental License Fees	Revenues	$2,500.00	$3,000.00	$500.00	20.00%	Based on '26 issued licenses
Line 43	100-00-45110-000-000	Fines&Penalties-Court	Revenues	$4,000.00	$3,000.00	($1,000.00)	-25.00%	Based on '26 Revenue
Line 44	100-00-46100-000-000	Maps-Zoning Books	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 45	100-00-46101-000-000	Copies	Revenues	$4,500.00	$4,500.00	$0.00	0.00%	
Line 48	100-00-46115-000-000	Letters of Specials	Revenues	$2,000.00	$2,000.00	$0.00	0.00%	
Line 53	100-00-47350-000-000	Admin. Support Sewer Fund	Revenues	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% Raise for Town Employees.
Line 54	100-00-47355-000-000	Admin. Support Water Fund	Revenues	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% Raise for Town Employees.
Line 55	100-00-47356-000-000	Admin. Support Stormwater Fund	Revenues	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% Raise for Town Employees.
Line 56	100-00-47360-000-000	Truck Mileage Reimbursement	Revenues	$8,000.00	$8,000.00	$0.00	0.00%	

Town Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 57	100-00-48110-000-000	Interest Income	Revenues	$10,000.00	$20,258.00	$10,258.00	102.58%	Based on Previous Year's Revenue.
Line 58	100-00-48306-000-000	Sale of Recyc/Equipment	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 59	100-00-48310-000-000	Int on Sp Assess Hickory 43	Revenues	$513.20	$384.00	($129.20)	-25.18%	Based on amortization schedule
Line 60	100-00-48315-000-000	Int on Sp Assess-Bay Sett 02	Revenues	$606.66	$520.00	($86.66)	-14.28%	Based on amortization schedule
Line 61	100-00-48600-000-000	Scholarships	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 62	100-00-48900-000-000	Misc. Income/Revenue	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 63	100-00-48902-000-000	Sale of Town Bus. Park Land	Revenues	$0.00	$0.00	$0.00	0.00%	
Line 64	100-00-49100-000-000	Borrowing Proceeds	Revenues	$0.00	$1,600,000.00	$1,600,000.00	New	Town is proposing taking out a $1.6 million loan to cover the reconstruction of Champeau Rd.
Line 65	100-00-51100-001-000	Town Board	Expenses	$13,500.00	$13,500.00	$0.00	0.00%	
Line 66	100-00-51100-002-000	Town Board	Expenses	$7,500.00	$7,500.00	$0.00	0.00%	
Line 67	100-00-51100-003-000	Town Board	Expenses	$7,500.00	$7,500.00	$0.00	0.00%	
Line 68	100-00-51100-004-000	Town Board	Expenses	$7,500.00	$7,500.00	$0.00	0.00%	
Line 69	100-00-51100-005-000	Town Board	Expenses	$7,500.00	$7,500.00	$0.00	0.00%	
Line 70	100-00-51100-900-000	Town Board	Expenses	$3,400.00	$3,400.00	$0.00	0.00%	
Line 71	100-00-51170-006-000	Training/Conventions	Expenses	$4,000.00	$4,000.00	$0.00	0.00%	
Line 72	100-00-51175-007-000	Staff Dues/Memberships	Expenses	$3,200.00	$3,250.00	$50.00	1.56%	
Line 73	100-00-51180-008-000	Mileage/Travel (Exc. Bld Insp)	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 74	100-00-51300-009-000	Attorney	Expenses	$25,000.00	$25,000.00	$0.00	0.00%	
Line 75	100-10-51300-009-000	Attorney/Legal Fees	Expenses	$0.00	$0.00	$0.00	0.00%	
Line 76	100-00-51400-010-000	Clerk/Treasurer	Expenses	$73,660.00	$76,085.69	$2,425.69	3.29%	4% Raise
Line 77	100-00-51400-900-000	Clerk/Treasurer	Expenses	$5,600.00	$5,900.00	$300.00	5.36%	4% Raise
Line 78	100-00-51430-011-000	Deputy Clerk/Treasurer	Expenses	$46,650.00	$46,980.00	$330.00	0.71%	4% Raise
Line 79	100-00-51430-900-000	Deputy Clerk/Treasurer	Expenses	$3,575.00	$3,700.00	$125.00	3.50%	4% Raise
Line 82	100-00-51490-013-000	Elections	Expenses	$20,000.00	$10,000.00	($10,000.00)	-50.00%	2 Elections in 2027.
Line 83	100-00-51500-014-000	Assessing	Expenses	$53,000.00	$23,000.00	($30,000.00)	-56.60%	Revaluation Complete in '26. Less costs anticipated in 2027.
Line 84	100-00-51510-015-000	Contingency Fund	Expenses	$0.00	$1,000.00	$1,000.00	New	To Cover any unexpected costs in '27.
Line 85	100-00-51520-016-000	Audit Expense	Expenses	$7,700.00	$7,429.00	($271.00)	-3.52%	Based on Contract Price
Line 86	100-00-51600-017-000	Town Hall Furniture & Floor	Expenses	$5,000.00	$0.00	($5,000.00)	-100.00%	No expected furniture replacement in '27.
Line 87	100-00-51605-018-000	Computer Equip Maint. IT Supp	Expenses	$28,000.00	$44,000.00	$16,000.00	57.14%	Based on Contract Price
Line 88	100-00-51610-019-000	Office Equip. Copier/Pitney	Expenses	$5,200.00	$5,200.00	$0.00	0.00%	
Line 89	100-00-51615-020-000	Office Supplies	Expenses	$6,000.00	$6,000.00	$0.00	0.00%	
Line 90	100-00-51616-021-000	Postage	Expenses	$10,000.00	$10,000.00	$0.00	0.00%	Based on '27 anticipated postage usage. We expect postage to increase, however, only have two elections.
Line 91	100-00-51620-022-000	Town Hall Jody	Expenses	$2,200.00	$2,200.00	$0.00	0.00%	
Line 92	100-00-51620-023-000	Town Hall Jody	Expenses	$3,900.00	$4,000.00	$100.00	2.56%	Based on Waxing Floors in '27.
Line 93	100-00-51620-024-000	Town Hall Jody	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 94	100-00-51620-025-000	Town Hall Jody	Expenses	$1,800.00	$1,800.00	$0.00	0.00%	
Line 95	100-00-51620-026-000	Town Hall Jody	Expenses	$7,200.00	$7,200.00	$0.00	0.00%	
Line 96	100-00-51620-900-000	Town Hall Jody	Expenses	$0.00	$0.00	$0.00	0.00%	
Line 97	100-00-51665-029-000	Town Hall Bay Settlement	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 98	100-00-51685-030-000	Telephone Expense	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 99	100-00-51710-031-000	Economic Development Coord	Expenses	$84,666.00	$88,052.64	$3,386.64	4.00%	4% Raise in 2027.
Line 100	100-00-51710-900-000	Economic Development Coord	Expenses	$6,500.00	$6,799.93	$299.93	4.61%	4% Raise in 2027.
Line 101	100-00-51720-032-000	Engineering	Expenses	$15,000.00	$25,000.00	$10,000.00	66.67%	Based on '27 Engineering Needs.
Line 102	100-00-51900-033-000	Insurance	Expenses	$5,500.00	$5,500.00	$0.00	0.00%	

Town Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 103	100-00-51900-034-000	Insurance	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 104	100-00-51900-035-000	Insurance	Expenses	$6,000.00	$6,000.00	$0.00	0.00%	
Line 105	100-00-51900-036-000	Insurance	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 106	100-00-51900-037-000	Insurance	Expenses	$4,500.00	$4,500.00	$0.00	0.00%	
Line 107	100-00-51900-104-000	Health Ins(Twn Stf-Emplyr Ptn)	Expenses	$70,000.00	$67,000.00	($3,000.00)	-4.29%	Based on '27 Payments
Line 108	100-00-51901-104-000	Insurance - Life	Expenses	$1,300.00	$1,300.00	$0.00	0.00%	
Line 109	100-00-51905-106-000	Retirement (TWN Staff EMPLYR)	Expenses	$15,800.00	$15,900.00	$100.00	0.63%	
Line 110	100-00-51935-038-000	Miscellaneous	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 111	100-00-51935-039-000	Publishing/Legal Notices	Expenses	$2,500.00	$2,500.00	$0.00	0.00%	
Line 112	100-00-51940-000-000	Tax Collection Expense	Expenses	$4,200.00	$4,061.75	($138.25)	-3.29%	Based on '26 Contract signed in June
Line 113	100-00-51945-000-000	Tax Collection Expense-Postage	Expenses	$0.00	$1,850.00	$1,850.00	New	New Account. This was previously counted in postage. New Account number based on '26 Contract Signed in June.
Line 114	100-00-52100-040-000	Court Costs	Expenses	$13,000.00	$10,900.00	($2,100.00)	-16.15%	Based on Contracted Costs
Line 115	100-00-52105-041-000	Constable	Expenses	$1,000.00	$600.00	($400.00)	-40.00%	Based on 2025 Pay
Line 116	100-00-52105-900-000	Constable	Expenses	$100.00	$50.00	($50.00)	-50.00%	Based on 2025 Pay
Line 117	100-00-52110-042-000	Humane Society Contract	Expenses	$0.00	$1,560.00	$1,560.00	New	Based on Contract Signed with Wisconsin Humane Society
Line 118	100-00-52115-042-000	Animal Control(ConstableCalls)	Expenses	$800.00	$800.00	$0.00	0.00%	
Line 119	100-00-52120-043-000	Dog License Paid to County	Expenses	$700.00	$700.00	$0.00	0.00%	
Line 120	100-00-52200-044-000	Fire Insurance 2% Dues Paid	Expenses	$27,224.77	$29,524.47	$2,299.70	8.45%	Based on Estimated '27 numbers
Line 121	100-00-52205-045-000	Fire Department Assessment	Expenses	$135,432.08	$152,613.60	$17,181.52	12.69%	Based on Budget Passed by Fire Commission in October, majority of increase due to attorney costs.
Line 122	100-00-52208-046-000	NF Fire Dept. Major Cap.Improv	Expenses	$0.00	$0.00	$0.00	0	
Line 123	100-00-52210-047-000	Fire Protection PSC Hydrants	Expenses	$43,000.00	$41,144.00	($1,856.00)	-4.32%	
Line 124	100-00-52300-048-000	Ambulance Service Costs	Expenses	$52,500.00	$73,420.00	$20,920.00	39.85%	Based on new contract signed with County Rescue.
Line 125	100-00-53310-052-000	Road Maint. Snow Removal	Expenses	$90,000.00	$90,000.00	$0.00	0.00%	
Line 126	100-00-53310-053-000	Road Maint. Snow Removal	Expenses	$30,000.00	$30,000.00	$0.00	0.00%	
Line 127	100-00-53310-054-000	Road Maint. Snow Removal	Expenses	$7,000.00	$7,000.00	$0.00	0.00%	
Line 128	100-00-53310-055-000	Wages/Salary Sanitary	Expenses	$0.00	$0.00	$0.00	0	
Line 129	100-00-53311-050-000	Road Maint. Town Labor	Expenses	$14,000.00	$22,500.00	$8,500.00	60.71%	
Line 130	100-00-53335-056-000	Road Maint. Veg.Brushing	Expenses	$25,000.00	$25,000.00	$0.00	0.00%	
Line 131	100-00-53340-057-000	Road Maint Crack Fill/ChipSeal	Expenses	$22,603.52	$44,759.05	$22,155.53	98.02%	
Line 132	100-00-53345-058-000	Road Maint. Record/Safety Aper	Expenses	$2,500.00	$2,500.00	$0.00	0.00%	
Line 133	100-00-53350-059-000	Road Maint. Surface	Expenses	$10,000.00	$2,000.00	($8,000.00)	-80.00%	Based on minor repairs of road work.
Line 134	100-00-53351-060-000	Road Maint. Shouldering	Expenses	$13,000.00	$13,000.00	$0.00	0.00%	
Line 135	100-00-53351-061-000	Road Maint. Shouldering	Expenses	$0.00	$0.00	$0.00	0	
Line 136	100-00-53355-061-000	Road Maint. Drainage	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 137	100-00-53360-062-000	Road Maint. Signs	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 138	100-00-53365-063-000	Road Maint. Paint Lines	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 139	100-00-53370-064-000	Road Major Bay Settlement Pav	Expenses	$0.00	$0.00	$0.00	0	
Line 140	100-00-53375-065-000	Road Recon/Pulv & Overlay	Expenses	$10,000.00	$1,600,000.00	$1,590,000.00	15900.00%	Based on '27 Road Project Proposal to redo Champeau Rd.
Line 141	100-00-53420-068-000	Street Lighting	Expenses	$21,000.00	$18,900.00	($2,100.00)	-10.00%	
Line 142	100-00-53610-070-000	Garbage Collection Expense	Expenses	$203,000.00	$207,000.00	$4,000.00	1.97%	
Line 143	100-00-53620-071-000	Yard Waste Disposal Expense	Expenses	$26,000.00	$27,000.00	$1,000.00	3.85%	
Line 144	100-00-53630-072-000	Recycling Collection Expense	Expenses	$141,000.00	$145,000.00	$4,000.00	2.84%	
Line 145	100-00-53635-000-000	Truck Vehicle Fuel and Mainten	Expenses	$6,500.00	$6,500.00	$0.00	0.00%	
Line 146	100-00-55200-070-000	Park Expenses(Special Project)	Expenses	$0.00	$0.00	$0.00	0	

Town Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 147	100-00-55200-075-000	Park Expense Maint (mow/trees)	Expenses	$40,000.00	$40,000.00	$0.00	0.00%	
Line 151	100-00-55200-108-000	Park Comm. Per Diems	Expenses	$3,200.00	$3,200.00	$0.00	0.00%	
Line 152	100-00-55200-109-000	Parkland Acquis. Future parks	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 153	100-00-56700-077-000	Advance Municipal Issues	Expenses	$600.00	$600.00	$0.00	0.00%	
Line 154	100-00-56710-078-000	Green Bay Better By The Bay Br	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 155	100-00-56900-079-000	Planning/Zoning Per Diems	Expenses	$3,000.00	$5,400.00	$2,400.00	80.00%	Based on all commissioners but two earning per diems, Plan Chair attending Town Board Meeting.
Line 156	100-00-56900-900-000	Planning/Zoning FICA/MED	Expenses	$400.00	$425.00	$25.00	6.25%	
Line 157	100-00-56910-080-000	Comprehensive Plan Update	Expenses	$0.00	$15,000.00	$15,000.00	New	Based on Final Payment of Comprehensive Plan Udpate Coming in 2027
Line 158	100-00-56920-080-000	Economic Dev. & Flood Study	Expenses	$0.00	$0.00	$0.00	0	
Line 159	100-00-56935-081-000	Insp/Zoning Admin/Code Enforc	Expenses	$6,000.00	$6,000.00	$0.00	0.00%	
Line 160	100-00-56935-104-000	Insp/Zone/Code Expenses	Expenses	$4,000.00	$4,000.00	$0.00	0.00%	
Line 161	100-00-56935-900-000	Insp/Zon.Adm./CodeEnf.FICA/MED	Expenses	$200.00	$200.00	$0.00	0.00%	
Line 162	100-00-56940-082-000	Code Of Ordinances	Expenses	$3,500.00	$3,500.00	$0.00	0.00%	
Line 167	100-00-58185-116-000	Loan Princ. Land Purch. 2018	Expenses	$34,500.00	$26,402.68	($8,097.32)	-23.47%	Based on amortization schedule
Line 168	100-00-58185-117-000	Loan Princ. Infrast. Bus. Park	Expenses	$25,500.00	$35,539.83	$10,039.83	39.37%	Based on amortization schedule
Line 169	100-00-58185-121-000	Loan Princ.Bay.Set.VanLanen Pr	Expenses	$261,500.00	$267,537.23	$6,037.23	2.31%	Based on amortization schedule
Line 170	100-00-58185-122-000	Loan Princ.Fire Dpt House Prop	Expenses	$36,500.00	$38,312.34	$1,812.34	4.97%	Based on amortization schedule
Line 171	100-00-58285-116-000	Loan Int. Land Purch. 2018	Expenses	$20,000.00	$18,018.64	($1,981.36)	-9.91%	Based on amortization schedule
Line 172	100-00-58285-117-000	Loan Int. Infrast. Bus. Park	Expenses	$17,500.00	$16,201.08	($1,298.92)	-7.42%	Based on amortization schedule
Line 175	100-00-58285-121-000	Loan Int.Bay.Set.VanLanen Pr	Expenses	$39,500.00	$33,240.06	($6,259.94)	-15.85%	Based on amortization schedule
Line 176	100-00-58285-122-000	Loan Int. Fire Dpt House Prop	Expenses	$8,200.00	$6,279.54	($1,920.46)	-23.42%	Based on amortization schedule

SMU Water Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 1	610-00-41200-000-000	Inspection fees	Revenues	$300.00	$2,400.00	$2,100.00	700.00%	
Line 4	610-00-42220-000-000	Delinquent Users Fee	Revenues	$100.00	$100.00	$0.00	0.00%	
Line 5	610-00-43000-000-000	Special Assessment Revenue	Revenues	$5,744.00	$5,744.92	$0.92	0.02%	
Line 7	610-00-46110-000-000	Water service - residential	Revenues	$388,500.00	$388,500.00	$0.00	0.00%	
Line 8	610-00-46120-000-000	Water service - commercial	Revenues	$38,000.00	$38,000.00	$0.00	0.00%	
Line 9	610-00-46130-000-000	Water service - industrial	Revenues	$3,800.00	$3,800.00	$0.00	0.00%	
Line 10	610-00-46300-000-000	Public fire protection	Revenues	$128,000.00	$128,000.00	$0.00	0.00%	
Line 11	610-00-46400-000-000	Water service-public authority	Revenues	$250.00	$250.00	$0.00	0.00%	
Line 12	610-00-46500-000-000	Private Fire Protect Unmetered	Revenues	$1,200.00	$1,200.00	$0.00	0.00%	
Line 14	610-00-47400-000-000	Other Water revenues	Revenues	$100.00	$100.00	$0.00	0.00%	
Line 15	610-00-48110-000-000	Interest Income	Revenues	$100.00	$100.00	$0.00	0.00%	
Line 16	610-00-48120-000-000	Special Assessment Interest	Revenues	$1,100.00	$896.21	-$203.79	-18.53%	Based on amortization schedule
Line 18	610-00-49100-001-000	Borrowing Proceeds	Revenues	$150,000.00	$0.00	-$150,000.00	-100.00%	No Loan to be taken out in 2027
Line 19	610-00-50403-000-000	Depreciation - Non Cash item	Expenses	$0.00	$28,000.00	$28,000.00	0.00%	
Line 20	610-00-50404-000-000	Amortization - Non-cash item	Expenses	$3,700.00	$3,700.00	$0.00	0.00%	
Line 21	610-00-50408-000-000	FICA -MED taxes	Expenses	$5,700.00	$4,700.00	-$1,000.00	-17.54%	Based on PayRate for 2027
Line 23	610-00-50426-000-000	Deprec. Exp. Cont. non-cash	Expenses	$55,000.00	$55,000.00	$0.00	0.00%	
Line 24	610-00-50427-000-000	Interest Expense	Expenses	$7,000.00	$2,879.23	-$4,120.77	-58.87%	Some Loans Matured
Line 29	610-00-50500-000-000	Town Administrative Overhead	Expenses	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% Raise
Line 30	610-00-50600-000-000	Operator Wages	Expenses	$50,000.00	$56,200.00	$6,200.00	12.40%	Based on 4% Raise
Line 31	610-00-50610-000-000	Purchased water	Expenses	$135,450.00	$110,000.00	-$25,450.00	-18.79%	Based on Current Water Cost
Line 32	610-00-50620-000-000	Utilities	Expenses	$8,000.00	$8,000.00	$0.00	0.00%	
Line 33	610-00-50630-000-000	Chemicals	Expenses	$3,000.00	$3,300.00	$300.00	10.00%	Based on Chemical Cost Increase
Line 34	610-00-50640-001-000	Operating supplies & expenses	Expenses	$4,500.00	$4,500.00	$0.00	0.00%	
Line 35	610-00-50640-002-000	Water Tower Electric	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 36	610-00-50640-003-000	Testing	Expenses	$3,500.00	$3,500.00	$0.00	0.00%	
Line 37	610-00-50640-004-000	Inspection fee expense	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 38	610-00-50640-005-000	Dues/Memberships	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 39	610-00-50650-001-000	Repairs and maintenance - towe	Expenses	$23,000.00	$23,000.00	$0.00	0.00%	
Line 40	610-00-50650-002-000	Repairs and maintenance - mete	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 41	610-00-50650-003-000	Repairs and maintenance - hydr	Expenses	$12,000.00	$12,000.00	$0.00	0.00%	
Line 42	610-00-50650-004-000	Repairs and maintenance - main	Expenses	$10,000.00	$10,000.00	$0.00	0.00%	
Line 43	610-00-50650-005-000	Repair and Maintenance - Well	Expenses	$1,000.00	$2,500.00	$1,500.00	150.00%	Based on 2027 Well Inspections
Line 44	610-00-50650-006-000	Repairs/Maint.-Service/Lateral	Expenses	$15,000.00	$15,000.00	$0.00	0.00%	
Line 46	610-00-50650-033-000	Controls	Expenses	$1,500.00	$1,500.00	$0.00	0.00%	
Line 47	610-00-50660-000-000	Transportation expenses	Expenses	$3,500.00	$3,500.00	$0.00	0.00%	
Line 48	610-00-50680-000-000	SMU Commissioner Wages	Expenses	$4,400.00	$4,400.00	$0.00	0.00%	
Line 49	610-00-50681-000-000	Computer/Tablet	Expenses	$2,000.00	$0.00	-$2,000.00	-100.00%	No Computers to be replaced in '27
Line 50	610-00-50681-001-000	Office supplies	Expenses	$3,000.00	$2,000.00	-$1,000.00	-33.33%	Decrease due to postage now an acct in '27
Line 51	610-00-50681-002-000	Postage	Expenses	$2,500.00	$4,100.00	$1,600.00	64.00%	Increase in Postage due to publication costs
Line 52	610-00-50681-003-000	Telephone	Expenses	$1,200.00	$1,200.00	$0.00	0.00%	
Line 53	610-00-50681-004-000	Printing and Reproduction	Expenses	$500.00	$1,500.00	$1,000.00	200.00%	Water to cover Newsletter Costs
Line 54	610-00-50681-010-000	Computer/Tablet	Expenses	$3,500.00	$4,500.00	$1,000.00	28.57%	Increase in '27 contract rate

SMU Water Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 55	610-00-50682-001-000	Accounting and auditing	Expenses	$6,735.00	$6,800.00	$65.00	0.97%	Based on Contract Schedule
Line 56	610-00-50682-002-000	Attorney	Expenses	$1,500.00	$1,500.00	$0.00	0.00%	
Line 57	610-00-50682-003-000	Engineering	Expenses	$7,000.00	$15,000.00	$8,000.00	114.29%	Based on '26 Services
Line 58	610-00-50682-003-006	GIS Mapping and Database Man	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 59	610-00-50684-000-000	Insurance expense	Expenses	$10,000.00	$12,000.00	$2,000.00	20.00%	Based on Rising Costs
Line 60	610-00-50686-001-000	WRS Retirement	Expenses	$4,000.00	$4,100.00	$100.00	2.50%	
Line 61	610-00-50686-002-000	Health insurance	Expenses	$16,000.00	$18,300.00	$2,300.00	14.38%	Based on '27 Rates
Line 62	610-00-50686-003-000	Life Insurance	Expenses	$600.00	$600.00	$0.00	0.00%	
Line 63	610-00-50686-100-000	Pension Expense-Non-cash item	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 64	610-00-50688-000-000	PSC Rate Case	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 65	610-00-50689-000-000	Misc. general expense	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 67	610-00-57510-131-002	OPEB Expense-Non-cash item	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 68	610-00-58050-000-000	Loan Princ. Payments	Expenses	$79,000.00	$48,815.20	-$30,184.80	-38.21%	Based on Remaining Loans
Line 75	610-00-59001-000-000	Capital Improvements	Expenses	$150,000.00	$14,000.00	-$136,000.00	-90.67%	26 PRV was a Capital Improvement
Line 76	610-00-59100-000-000	Transfers out - general fund	Expenses	$12,000.00	$12,000.00	$0.00	0.00%	

SMU-Sewer Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 1	620-00-41000-000-000	Sewer user fees	Revenues	$905,000.00	$905,000.00	$0.00	0.00%	
Line 2	620-00-41100-000-000	Del. User Fees	Revenues	$5,000.00	$5,000.00	$0.00	0.00%	
Line 4	620-00-41300-000-000	Hook up charges	Revenues	$5,000.00	$5,000.00	$0.00	0.00%	
Line 6	620-00-41500-000-000	Dykesville Sanitary District	Revenues	$10,800.00	$10,800.00	$0.00	0.00%	
Line 11	620-00-48110-000-000	Interest Income	Revenues	$1,500.00	$1,500.00	$0.00	0.00%	
Line 13	620-00-48150-000-000	Wtr Ln Principle Repayment	Revenues	$12,368.01	$0.00	-$12,368.01	-100.00%	Wtr decided not loan from Sewer
Line 14	620-00-48155-000-000	Sewer Interest Repayment	Revenues	$6,326.67	$0.00	-$6,326.67	-100.00%	Wtr decided not loan from Sewer
Line 17	620-00-50403-000-000	Depreciation-Non-Cash Item	Expenses	$0.00	$126,000.00	$126,000.00	New	Deprication was not added in '26 budget
Line 18	620-00-50404-000-000	Amortization-Non-Cash Item	Expenses	$0.00	$33,000.00	$33,000.00	New	Amortization-Non-Cash Item not added in '26 budget
Line 19	620-00-50408-000-000	FICA -MED taxes	Expenses	$5,700.00	$4,700.00	-$1,000.00	-17.54%	To reflect '27 rate
Line 21	620-00-50427-000-000	Interest expense	Expenses	$22,100.00	$19,195.85	-$2,904.15	-13.14%	Based on amortization schedule
Line 23	620-00-50500-000-000	Town Administrative Overhead	Expenses	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% raise
Line 24	620-00-50600-000-000	Operator Wages	Expenses	$50,000.00	$56,200.00	$6,200.00	12.40%	Based on 4% Raise
Line 25	620-00-50620-000-000	Utilities	Expenses	$20,000.00	$20,000.00	$0.00	0.00%	
Line 26	620-00-50630-000-000	Chemicals	Expenses	$25,000.00	$25,000.00	$0.00	0.00%	
Line 27	620-00-50640-001-000	Operating supplies & expenses	Expenses	$4,000.00	$4,000.00	$0.00	0.00%	
Line 28	620-00-50640-003-000	Testing	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 29	620-00-50640-005-000	Dues/Memberships	Expenses	$250.00	$250.00	$0.00	0.00%	
Line 30	620-00-50645-000-000	Sewage Treat./Dykseville Dep	Expenses	$474,461.00	$492,941.00	$18,480.00	3.89%	Based on '27 Rate
Line 33	620-00-50650-031-000	Lift Station Pump	Expenses	$39,500.00	$39,500.00	$0.00	0.00%	
Line 35	620-00-50650-033-000	Controls	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 36	620-00-50650-034-000	Manholes	Expenses	$30,000.00	$30,000.00	$0.00	0.00%	
Line 37	620-00-50650-035-000	Sewer Lines & Laterals	Expenses	$18,000.00	$18,000.00	$0.00	0.00%	
Line 38	620-00-50650-036-000	Pipe Inspection & Cleaning	Expenses	$25,000.00	$25,000.00	$0.00	0.00%	
Line 39	620-00-50650-037-000	Misc. Repairs and Maintenance	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 40	620-00-50660-000-000	Transportation expenses	Expenses	$3,500.00	$3,500.00	$0.00	0.00%	
Line 41	620-00-50680-000-000	SMU Commissioner Wages	Expenses	$4,400.00	$4,400.00	$0.00	0.00%	
Line 42	620-00-50681-000-000	Computer (New Hardware)	Expenses	$2,000.00	$0.00	-$2,000.00	-100.00%	26 Computers Replaced.
Line 43	620-00-50681-001-000	Office supplies	Expenses	$3,000.00	$2,000.00	-$1,000.00	-33.33%	Based on '26 spending trends
Line 44	620-00-50681-002-000	Postage	Expenses	$3,600.00	$4,100.00	$500.00	13.89%	Based on Sewer covering some of the cost of Postage for Newsletter
Line 45	620-00-50681-003-000	Telephone	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 46	620-00-50681-004-000	Copies/Publishing Newsletter	Expenses	$500.00	$1,500.00	$1,000.00	200.00%	Based on Sewer covering some of the cost of Printing for Newsletter
Line 47	620-00-50681-008-001	Publications/Subscription/Dues	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 48	620-00-50681-010-000	IT SERVICES	Expenses	$3,500.00	$4,500.00	$1,000.00	28.57%	Based on '27 contract
Line 49	620-00-50682-001-000	Accounting and auditing	Expenses	$4,600.00	$4,800.00	$200.00	4.35%	Based on '27 Contract
Line 50	620-00-50682-002-000	Attorney	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 51	620-00-50682-003-000	Engineering	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	

SMU-Sewer Budget

	Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 52	620-00-50682-003-006	GIS Mapping and Database Man	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 54	620-00-50682-010-000	Interceptor Lease	Expenses	$0.00	$100.00	$100.00	100.00%	Based on Actual Cost for 2027
Line 55	620-00-50684-000-000	Insurance expense	Expenses	$17,000.00	$17,000.00	$0.00	0.00%	
Line 56	620-00-50686-001-000	WRS Retirement	Expenses	$4,000.00	$4,100.00	$100.00	2.50%	Based on Increase in WRS Contribution to 7.25%
Line 57	620-00-50686-002-000	Health insurance	Expenses	$16,000.00	$18,300.00	$2,300.00	14.38%	Based on Health Cost Increases
Line 58	620-00-50686-003-000	Life Insurance	Expenses	$300.00	$300.00	$0.00	0.00%	
Line 59	620-00-50686-100-000	Pension Expense-Non-Cash Item	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 60	620-00-50689-000-000	Misc. general expense	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 61	620-00-57510-131-002	OPEB Expense-Non-Cash Item	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 63	620-00-58050-000-000	Loan Princ. Payments	Expenses	$62,600.00	$55,144.20	-$7,455.80	-11.91%	Based on amortization schedule
Line 66	620-00-58300-005-000	Bank Fees	Expenses	$0.00	$100.00	$100.00	100.00%	
Line 67	620-00-59001-000-000	Capital Improvements	Expenses	$1,000.00	$14,000.00	$13,000.00	1300.00%	27 Capital Improvements-Meters

SMU-Stormwater Budget

		Account Number	Account Description	Account Type	2026 Org. Budget	2027 Proposed Budget	Change	Percentage	Description
Line 1	630-00-41000-000-000	STORM WATER FUND	Storm water user fees	Revenues	$220,000.00	$248,182.00	$28,182.00	12.81%	Proposed 2027 from 2026 an increase from $75 per ERU to $85
Line 2	630-00-41200-000-000	STORM WATER FUND	Erosion Control Permit fees	Revenues	$500.00	$500.00	$0.00	0.00%	
Line 6	630-00-43710-000-000	STORM WATER FUND	County Bridge Aid	Revenues	$15,000.00	$0.00	-$15,000.00	-100.00%	Proposed Bridge Aid to be anticipated in 2028, not 2027.
Line 8	630-00-48110-000-000	STORM WATER FUND	Interest Income	Revenues	$1,000.00	$1,000.00	$0.00	0.00%	
Line 9	630-00-50403-000-000	STORM WATER FUND	Depreciation-Non-Cash Item	Expenses	$0.00	$92,000.00	$92,000.00	New	Added in '27 Budget. Was not in '26.
Line 11	630-00-50408-000-000	STORM WATER FUND	FICA -MED taxes	Expenses	$5,700.00	$3,700.00	-$2,000.00	-35.09%	Based on '27 Pay for Opr/Lead OPR/SMU Commissioners
Line 12	630-00-50408-000-001	STORM WATER FUND	Prop. Tax Equiv. Drain. Dist#4	Expenses	$6,450.00	$6,450.00	$0.00	0.00%	
Line 15	630-00-50500-000-000	STORM WATER FUND	Town Administrative Overhead	Expenses	$30,100.00	$31,143.72	$1,043.72	3.47%	Based on 4% Raise
Line 16	630-00-50600-000-000	STORM WATER FUND	Operator Wages	Expenses	$50,000.00	$43,500.00	-$6,500.00	-13.00%	Based on Opr/Lead OPR 4% Raise
Line 17	630-00-50640-001-000	STORM WATER FUND	Oper.supp.repair expenses	Expenses	$1,700.00	$1,700.00	$0.00	0.00%	
Line 18	630-00-50640-004-000	STORM WATER FUND	Permit/Insp.fee expense	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 19	630-00-50640-005-000	STORM WATER FUND	Dues/Memb/Train.Conv	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 21	630-00-50650-002-000	STORM WATER FUND	Street Cleaning	Expenses	$11,000.00	$11,000.00	$0.00	0.00%	
Line 22	630-00-50650-004-000	STORM WATER FUND	Road Maint. Drainage	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 23	630-00-50650-034-000	STORM WATER FUND	Manholes	Expenses	$1,500.00	$1,500.00	$0.00	0.00%	
Line 24	630-00-50650-035-000	STORM WATER FUND	Stormsewer Lines/Laterals	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 25	630-00-50650-036-000	STORM WATER FUND	Pipe Inspection/Cleaning	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 26	630-00-50650-037-000	STORM WATER FUND	Misc Repairs/Maintenance	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 27	630-00-50650-038-000	STORM WATER FUND	Ponds - Wet	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 28	630-00-50650-039-000	STORM WATER FUND	Ponds - Dry	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 30	630-00-50650-041-000	STORM WATER FUND	Culverts	Expenses	$43,780.00	$35,150.00	-$8,630.00	-19.71%	Based on '27 Culvert Replacement Plan
Line 31	630-00-50650-042-000	STORM WATER FUND	Ditches/Drainageways	Expenses	$12,000.00	$12,000.00	$0.00	0.00%	
Line 33	630-00-50660-000-000	STORM WATER FUND	Transportation expenses	Expenses	$3,500.00	$3,500.00	$0.00	0.00%	
Line 34	630-00-50680-000-000	STORM WATER FUND	SMU Commissioner Wages	Expenses	$4,400.00	$4,400.00	$0.00	0.00%	
Line 35	630-00-50681-001-000	STORM WATER FUND	Office/Furn.Operating supplies	Expenses	$1,500.00	$1,000.00	-$500.00	-33.33%	Publishing Costs Previously Under this category. Now Under Copies/Publishing Newspaper
Line 36	630-00-50681-002-000	STORM WATER FUND	Postage	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 37	630-00-50681-003-000	STORM WATER FUND	Telephone	Expenses	$1,000.00	$1,000.00	$0.00	0.00%	
Line 38	630-00-50681-004-000	STORM WATER FUND	Copies/Publishing Newsletter	Expenses	$100.00	$750.00	$650.00	650.00%	Publishing Now Under this Cost.
Line 39	630-00-50681-006-000	STORM WATER FUND	Computer (New Hardware)	Expenses	$2,000.00	$0.00	-$2,000.00	-100.00%	New Computers Purchased in '26
Line 40	630-00-50681-008-000	STORM WATER FUND	Publications/Subscription/Dues	Expenses	$500.00	$500.00	$0.00	0.00%	
Line 41	630-00-50681-010-000	STORM WATER FUND	IT SERVICES	Expenses	$3,500.00	$4,500.00	$1,000.00	28.57%	Based on '27 Contracted Rate
Line 42	630-00-50682-001-000	STORM WATER FUND	Accounting and auditing	Expenses	$1,270.00	$1,400.00	$130.00	10.24%	Based on '27 Contracted Rate
Line 43	630-00-50682-002-000	STORM WATER FUND	Attorney	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 44	630-00-50682-003-000	STORM WATER FUND	Engineering	Expenses	$8,000.00	$8,000.00	$0.00	0.00%	
Line 45	630-00-50682-003-003	STORM WATER FUND	Eng. TMDL SWWP	Expenses	$5,000.00	$5,000.00	$0.00	0.00%	
Line 46	630-00-50682-003-004	STORM WATER FUND	Illicit Discharge Detection	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 47	630-00-50682-003-005	STORM WATER FUND	Pond Inpections	Expenses	$2,500.00	$2,500.00	$0.00	0.00%	
Line 48	630-00-50682-003-006	STORM WATER FUND	GIS Mapping and Database Man	Expenses	$2,000.00	$2,000.00	$0.00	0.00%	
Line 49	630-00-50684-000-000	STORM WATER FUND	Insurance expense	Expenses	$3,000.00	$3,000.00	$0.00	0.00%	
Line 50	630-00-50686-001-000	STORM WATER FUND	WRS Retirement	Expenses	$4,000.00	$3,200.00	-$800.00	-20.00%	Based on '27 Wage
Line 51	630-00-50686-002-000	STORM WATER FUND	Health insurance	Expenses	$16,000.00	$18,300.00	$2,300.00	14.38%	Based on '27 Healthcare costs
Line 52	630-00-50686-003-000	STORM WATER FUND	Life Insurance	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 53	630-00-50686-100-000	STORM WATER FUND	Pension Expense-Non-Cash Item	Expenses	$1,500.00	$1,500.00	$0.00	0.00%	
Line 54	630-00-50689-000-000	STORM WATER FUND	Misc. general Contingency exp	Expenses	$100.00	$100.00	$0.00	0.00%	
Line 55	630-00-57510-131-002	STORM WATER FUND	OPEB Expense	Expenses	$1,200.00	$1,200.00	$0.00	0.00%	

New Franken Fire Department Expense Budget

		2023 Budget	2024 Budget	2025 Budget	2026 Budget	2026 Act Jan-Sep	2026 Proj Oct-Dec	2026 Est Total	2026 Est (over)/under	2027 Proposed	Change from prior year
1	WPS Gas & Electric	6,700.00	7,000.00	7,000.00	7,000.00	5,588.14	1,192.50	6,780.64	219.36	8,500.00	1,500.00
2	Telephone and Cell Phone	2,000.00	2,200.00	2,500.00	2,500.00	2,030.26	380.00	2,410.26	89.74	2,600.00	100.00
3	Admin. Meeting	2,000.00	2,000.00	-	3,000.00	-	3,000.00	3,000.00	-	3,000.00	-
4	Fire Officers Salary	21,500.00	21,500.00	23,500.00	23,500.00	-	23,500.00	23,500.00	-	23,500.00	-
5	Fire Commission Sec. Treasurer	2,400.00	2,400.00	2,400.00	2,400.00	-	2,400.00	2,400.00	-	2,400.00	-
6	Firefighters Training and CPR	7,000.00	7,000.00	7,000.00	7,000.00	2,030.00	11,904.55	13,934.55	(6,934.55)	11,000.00	4,000.00
7	Firefighters Meetings	11,000.00	11,000.00	41,600.00	40,000.00	-	36,171.00	36,171.00	3,829.00	42,000.00	2,000.00
8	Fire Runs	55,000.00	55,000.00	65,000.00	65,000.00	-	62,734.50	62,734.50	2,265.50	65,000.00	-
9	Fire Inspections	7,000.00	7,000.00	7,500.00	9,500.00	-	9,108.00	9,108.00	392.00	10,000.00	500.00
10	Department Insurance	20,000.00	25,000.00	25,000.00	25,000.00	21,883.00	5,750.00	27,633.00	(2,633.00)	30,000.00	5,000.00
11	Radio and Pager Maint. & Replacements	8,000.00	8,000.00	17,000.00	10,000.00	4,190.91	-	4,190.91	5,809.09	10,000.00	-
12	Build. Maint	7,500.00	7,500.00	10,000.00	10,000.00	1,848.12	7,819.00	9,667.12	332.88	10,000.00	-
13	Fuel	12,000.00	12,000.00	12,000.00	12,000.00	6,588.72	2,550.00	9,138.72	2,861.28	12,000.00	-
14	Snow Removal	2,800.00	3,100.00	3,100.00	3,100.00	3,800.00	-	3,800.00	(700.00)	3,500.00	400.00
15	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00	2,305.16	1,000.00	3,305.16	(1,305.16)	2,000.00	-
16	First Responders	-	-	10,000.00	12,500.00	-	12,240.00	12,240.00	260.00	14,000.00	1,500.00
17	Lunches & Soda	3,500.00	5,000.00	5,500.00	5,500.00	4,696.84	1,800.00	6,496.84	(996.84)	6,800.00	1,300.00
18	New Fire Fighters	-	25,000.00	6,000.00	9,000.00	1,182.77	5,000.00	6,182.77	2,817.23	10,000.00	1,000.00
19	Fire Equipment Supplies	5,500.00	7,000.00	10,000.00	10,000.00	2,485.80	5,550.00	8,035.80	1,964.20	10,000.00	-
20	Clerical Supplies	1,200.00	1,200.00	1,500.00	1,500.00	317.12	200.00	517.12	982.88	1,500.00	-
21	Legal/Professional Serv Fees	1,000.00	1,000.00	1,000.00	1,000.00	6,978.00	9,900.00	16,878.00	(15,878.00)	20,000.00	19,000.00
22	Fire Department Banquet & Recognition Awards	3,500.00	3,500.00	4,500.00	4,500.00	459.12	4,500.00	4,959.12	(459.12)	4,500.00	-
25	Pension Fund	8,000.00	8,000.00	8,000.00	11,000.00	-	13,000.00	13,000.00	(2,000.00)	13,000.00	2,000.00
26	Truck Maint. Including Weekly Checks	21,000.00	26,000.00	30,000.00	36,000.00	23,951.76	19,500.00	43,451.76	(7,451.76)	36,000.00	-
27	Sewer Fees and Storm Water Management	1,800.00	1,800.00	1,800.00	1,800.00	600.00	1,395.00	1,995.00	(195.00)	2,000.00	200.00
29	Unemployment Payments	1,000.00	1,000.00	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
30	Medicare	1,200.00	1,200.00	1,500.00	2,500.00	-	2,050.00	2,050.00	450.00	2,500.00	-
31	Chiefs Dues and Convention	1,500.00	2,500.00	2,500.00	2,500.00	290.00	-	290.00	2,210.00	2,500.00	-
32	Tax Preparation	100.00	100.00	100.00	100.00	-	-	-	100.00	-	(100.00)
34	Open House	200.00	200.00	200.00	-	85.98	300.00	385.98	(385.98)	400.00	400.00
35	Anniversary Celebration	5,000.00	-	-	200.00	-	-	-	200.00	-	(200.00)
36	Fire Inspector Training	500.00	500.00	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
37	Ladder Test MSASCBA Flow Test	250.00	500.00	500.00	700.00	600.00	1,500.00	2,100.00	(1,400.00)	2,200.00	1,500.00
38	MABAS Dues	200.00	200.00	200.00	200.00	500.00	-	500.00	(300.00)	500.00	300.00
39	School & Daycare Fire Prevention	2,000.00	2,000.00	2,000.00	2,000.00	-	600.00	600.00	1,400.00	2,000.00	-
40	Uncategorized Expense				-	-	-	-	-	-	-
41	Bank Charges	-	-	-	-	-	-	-	-	-	-
50	Paid for Reimbursement					4,684.24	-	4,684.24	(4,684.24)	-	-
48	House (capital)	-	-	-	-	525.00	(2,815.00)	(2,290.00)	2,290.00	-	-
59	Station Building (capital)	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING	224,350.00	259,400.00	312,900.00	325,000.00	97,620.94	242,229.55	339,850.49	(14,850.49)	365,400.00	40,400.00

New Franken Fire Department 2% Revenue

	2023 Actual	2024 Actual	2025 Actual	2026 Budget Est	2026 Act Jan-Sep	2026 Proj Oct-Dec	2026 Est Total	over/(under)	2027 Estimate	Change from prior year
Green Bay	13,131.67	15,898.97	18,265.06	20,356.15	-	19,198.74	19,198.74	(1,157.41)	21,221.10	2,022.36
Humboldt	5,965.70	7,012.70	7,875.06	8,713.44	8,531.07	-	8,531.07	(182.37)	9,386.19	855.12
Scott	20,470.28	22,573.47	24,920.62	27,224.77	27,260.92	-	27,260.92	36.15	29,524.47	2,263.55
	39,567.65	45,485.14	51,060.74	56,294.36	35,791.99	19,198.74	54,990.73	(1,303.63)	60,131.76	5,141.03
EXPENSES MINUS 2% REVENUE	**219,832.35**	**267,414.86**	**273,939.26**	**268,705.64**					**305,268.24**	(31,328.98)

New Franken Fire Department Equalized Value Ratio for Expense Budget

	% for 2026 Calculation	Equalized Value 2025	Due for 2026	Paid 2026	% for 2027 Calculation	Change from prior year	Equalized Value 2026	Due for 2027
Green Bay	35.29	494,594,800	94,832.29	94,832.29	34.29	-1.00	398,126,700	104,678.59
Humboldt	14.31	200,489,200	38,441.27	38,441.27	15.72	1.41	182,468,500	47,976.05
Scott	50.40	706,341,700	135,432.08	135,432.08	49.99	-0.41	580,439,100	152,613.60
EQUALIZED VALUES	100.00	1,401,425,700	268,705.64	268,705.64	100.00		1,161,034,300	305,268.24

New Franken Fire Department Capital Budget

	2025 Received	2026 Due	2026 Act Jan-Sep	2026 Proj Oct-Dec	2026 Est Total	over/(under)	Due for 2027
Support 1511	146,750.00	-	-	-	-	-	
Capital Reserve	(100,000.00)	-	-	-	-	-	
TOTAL CAPITAL	46,750.00	-	-	-	-	-	-

- per Town (1/3 ea)