

**Town of Waterford Sanitary District #1  
PROPOSED 2026 BUDGET**

NOTICE IS HEREBY GIVEN, that the Town of Waterford Sanitary District No. 1 will hold a public hearing on Wednesday November 12, 2025 at 8:00 a.m. in the Meeting Room of the Waterford Town Hall, 415 N. Milwaukee Street, Waterford, WI. The hearing is for the purpose of receiving public comments on the Proposed 2026 Budget, a copy of which follows. A copy of the budget may be obtained at the District office at 415 N. Milwaukee Street, Waterford, WI any weekday between the hours 8:00 am to 12:00 noon, or by email at [wsd@tds.net](mailto:wsd@tds.net).

	Actual 2024	2025 Actual Jan-Aug	2025 Estimated Sept - Dec	2025 Projected Sept - Dec	2025 Estimated Total	Budget 2025	Budget 2026	\$ Change	% Change
<b>REVENUES</b>									
4000069 SEWER UTILITY REVENUE	1,378,897	884,956	884,956	884,956	1,769,912	1,475,145	2,100,464	625,319	
4623075 · PERMIT INCOME	1,522	1,826	500	500	2,326	1,800	-	-	
4624076 · CONNECTION FEES	13,514	12,116	5,631	5,631	17,747	44,709	20,000	20,000	
4631078 · CUSTOMERS' FORFEITED DISCOUNTS	22,792	4,721	15,279	8,248	20,000	20,000	21,000	21,000	
4632079 · ADMINISTRATIVE FEE-TAX ROLL	-	-	-	-	-	-	-	-	
4634080 · ASSESSMENT LETTERS	3,520	2,080	920	920	3,000	3,000	3,000	3,000	
4635081 · MISCELLANEOUS REVENUES	35	-	-	-	-	500	500	500	
4637083 · SALE OF EQUIPMENT	-	-	-	-	-	-	-	-	
4419072 · INTEREST ON INVESTMENTS	33,715	42,978	61,557	61,557	104,535	-	339,350	339,350	
49900 · Other Income	-	-	-	-	-	-	-	-	
<b>Total:</b>	<b>1,453,995</b>	<b>948,677</b>	<b>968,843</b>	<b>900,255</b>	<b>1,917,520</b>	<b>1,545,154</b>	<b>2,484,314</b>	<b>939,160</b>	<b>61%</b>
<b>Other Receipts:</b>									
1-11330-20 Replacement Fund Interest	-	-	5,000	-	-	5,000	-	(5,000)	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-100%</b>
<b>Other Income</b>									
Credit Card Fee	1,937	3,613	359	570	3,972	1,500	4,000	2,500	
Grant Income	-	-	-	-	-	-	-	-	
Insurance Reimbursement - Casually	66,858	-	-	-	-	-	-	-	
Late Fee Income-Now in Forfeited	-	-	-	-	-	-	-	-	
Other Income Discrepancies	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES &amp; RECEIPTS:</b>	<b>1,522,790</b>	<b>952,290</b>	<b>974,202</b>	<b>900,825</b>	<b>1,921,492</b>	<b>1,551,654</b>	<b>2,488,314</b>	<b>936,660</b>	<b>60%</b>
<b>EXPENDITURES</b>									
<b>Operations:</b>									
5820084 · OPERATIONS (Contingency Plan)	-	-	6,000	-	6,000	6,000	-	(6,000)	
5820085 · OPS EMPLOYEE BENEFITS	836	-	650	-	650	650	800	150	
5820086 · OPS- SALARIES & WAGES	190,123	132,460	113,533	85,453	245,993	245,993	214,000	(31,993)	
5820087 · OPS- FICA - DISTRICT SHARE	13,825	9,532	9,286	6,293	18,818	18,818	16,371	(2,447)	
5820088 · OPS- EMPLOYEE INSURANCE	46,075	43,873	18,273	28,749	62,146	62,146	65,253	3,107	
5820090 · OPS- RETIREMENT COSTS	8,077	10,403	-	4,831	10,403	10,121	10,627	506	
5820092 · OPS- EMPLOYEE TRAINING Tax	-	(519)	2,285	1,500	1,766	1,766	1,854	88	
5820093 · OPS-Workmans Comp Insurance	-	(132)	3,075	-	2,943	2,943	3,090	147	
<b>Total:</b>	<b>258,937</b>	<b>195,617</b>	<b>153,102</b>	<b>126,826</b>	<b>348,720</b>	<b>348,437</b>	<b>311,996</b>	<b>(36,442)</b>	<b>-10%</b>

<b>Operations &amp; Maintenance:</b>									
5831094 · COLLECTION SYSTEMS	25,903	4,482							-
5830071 · LS Subcontractors	8,231	-		500	-	10,000	2,000	(8,000)	
5830070 · Generators	5,917	1,097	4,903	7,635	6,000	6,000	6,000	-	
5830072 · LS Chemicals	100,536	38,336	62,199	31,664	100,536	70,000	100,000	30,000	
5830073 · LS Pumps	4,408	-	-	-	-	26,000	-	(26,000)	
5831094 · COLLECTION SYSTEMS (Lift Stat) -Parts	-	-	-	11,190	11,190	20,000	20,000	-	
5832095 · POWER FOR PUMPING-Lift Station	44,309	25,282	24,718	21,358	50,000	50,000	50,000	-	
5832096 · WESTERN RACINE	533,145	273,288	276,712	145,000	550,000	550,000	550,000	-	
5835000 · Town DPW Projects	-	1,589	8,411	8,411	10,000	10,000	2,000	(8,000)	
5834099 · L.S. COMMUNICATIONS	2,390	18,632	4,000	3,199	22,632	5,000	5,000	-	
5836100 · VEHICLE EXPENSE	15,497	34,896	4,000	12,303	38,896	23,000	20,000	(3,000)	
5840111 · BUILDING MAINTENANCE	183	9,252	4,626	2,624	13,878	4,000	4,000	-	
5840112 · UNIFORMS/SAFETY EQUIPMENT	1,934	4,241	2,121	1,519	6,362	4,000	4,000	-	
5837101 · OPERATIONS (INFRU. NOT LS/GP)	9,007	5,275	4,725	10,586	10,000	10,000	10,000	-	
<b>Total</b>	<b>751,459</b>	<b>416,371</b>	<b>396,415</b>	<b>255,989</b>	<b>819,494</b>	<b>788,000</b>	<b>773,000</b>	<b>(15,000)</b>	<b>-2%</b>
<b>Reserve Fund Re-payment</b>									
2013 Re-payment							98,335	98,335	
Flow Study Replacement									
Accounting Software Update									
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,335</b>	<b>98,335</b>	<b>100%</b>
<b>LOC Repayment INTEREST</b>									
	3,208	6,298	(6,298)	8,840	-	-	-	-	
<b>Total:</b>	<b>3,208</b>	<b>6,298</b>	<b>(6,298)</b>	<b>8,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>District Owned Grinder Pumps</b>									
5840108 · Pumps	37,580	28,999	11,001	15,000	40,000	40,000	40,000	-	
5840109 · Electric	39,446	30,235	9,765	22,119	40,000	40,000	40,000	-	
5840110 · All Other	19,314	3,624		2,521	3,624	5,000	5,000	-	
5840107 · GRINDER PUMPS - Other	19,880	5,374	2,230	2,230	7,604	6,000	6,000	-	
<b>Total:</b>	<b>116,220</b>	<b>68,232</b>	<b>22,996</b>	<b>41,870</b>	<b>91,228</b>	<b>91,000</b>	<b>91,000</b>	<b>-</b>	<b>0%</b>
<b>Gross Profit</b>									
<b>Commissioners:</b>									
5850109 · COMM- COMMISSIONER SALARIES	25,200	16,800	7,200	5,000	24,000	24,000	24,000	-	
5850110 · COMM- COMMISSIONER FICA	1,944	1,285	551	465	1,836	1,836	1,836	-	
<b>Total:</b>	<b>27,144</b>	<b>18,085</b>	<b>7,751</b>	<b>5,465</b>	<b>25,836</b>	<b>25,836</b>	<b>25,836</b>	<b>-</b>	<b>0%</b>
<b>Administration:</b>									
5860114 · ADMIN- SALARIES & WAGES	28,297	16,736	11,541	7,096	28,277	28,277	31,000	2,723	
5860115 · ADMIN- TEMP STAFF	-	-	-	-	-	-	-	-	
5860116 · ADMIN- FICA - DISTRICT SHARE	1,934	1,306	856	553	2,162	2,162	2,372	210	
5860117 · ADMIN- EMPLOYEE INSURANCE	200	-	176	-	176	176	176	176	
5860119 · ADMIN- EMPLOYEE TRAINING	-	-	-	-	-	-	-	-	
5860120 · ADMIN- Workmans Comp Insurance	-	-	-	-	-	-	-	-	
<b>Total:</b>	<b>30,432</b>	<b>18,042</b>	<b>12,573</b>	<b>7,649</b>	<b>30,615</b>	<b>30,615</b>	<b>33,548</b>	<b>2,933</b>	<b>10%</b>

<b>Administration Services:</b>									
5871122 · ACCOUNTING FEES	93,187	90,558	8,442	28,733	99,000	99,000	99,000	-	
5872123 · PROPERTY INSURANCE	31,309	22,561	7,799	8,468	30,360	30,360	17,000	(13,360)	
5873124 · LEGAL FEES & EXPE	-	5,043	1,557	3,799	6,600	6,600	6,600	-	
5876127 · INSPECTION FEES	-	476	-	-	-	-	-	-	
5875126 · ENGINEERING FEES	-	12,252	-	-	12,252	5,500	-	(5,500)	
<b>Total:</b>	<b>124,496</b>	<b>130,890</b>	<b>17,798</b>	<b>41,000</b>	<b>148,212</b>	<b>141,460</b>	<b>122,600</b>	<b>(18,860)</b>	<b>-13%</b>
<b>Administration Operating:</b>									
Quickbooks Payments Fees	2,170	6,359	-	-	-	-	-	-	
uncategorized Expense	-	900	-	-	-	-	-	-	
5880128 · ADMIN OPERATING (IT SERVICES)	2,869	1,693	13,307	895	15,000	15,000	15,000	-	
5880129 · POSTAGE	-	-	500	144	500	500	500	-	
5881130 · PUBLICATIONS & PR	1,956	2,534	(1,334)	1,000	1,200	1,200	1,200	-	
5882131 · OFFICE OPERATING	820	343	-	800	343	1,900	1,900	-	
5883132 · HOSTING SERVICES	-	-	-	-	-	-	-	-	
5884132 · UTILITIES	17,175	14,547	4,453	8,990	19,000	19,000	19,000	-	
5884133 · PROPERTY TAX	138	-	487	100	487	487	500	13	
5886130 · SHOP SUPPLIES AND TOOLS	6,110	5,756	-	1,259	5,756	3,000	3,000	-	
5886133 · OFFICE SUPPLIES	396	387	5,613	2,116	6,000	6,000	3,000	(3,000)	
5889135 · MISCELLANEOUS	285	29	-	500	29	500	500	-	
5889136 · BANK FEES	2,108	1,260	4,740	2,135	6,000	6,000	6,000	-	
5900150 · Bank Service Charges	1,539	460	-	100	460	1,000	1,000	-	
5900139 DEPRECIATION	213,607	68,816	-	-	68,816	-	-	-	
Contra Depreciation	(213,607)	-	-	-	-	-	-	-	
66000 · Payroll Expenses	-	(10)	2,410	-	2,400	2,400	2,400	-	
<b>Total:</b>	<b>35,568</b>	<b>103,076</b>	<b>30,175</b>	<b>18,039</b>	<b>125,992</b>	<b>56,987</b>	<b>54,000</b>	<b>(2,987)</b>	<b>-5%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,347,463</b>	<b>956,612</b>	<b>634,512</b>	<b>505,678</b>	<b>1,590,097</b>	<b>1,482,335</b>	<b>1,510,314</b>	<b>27,979</b>	<b>2%</b>
Capital Improvement Project Reserve	-	-	69,319	-	69,319	69,319	978,000	908,681	1311%
<b>TOTAL EXPENDITURES</b>	<b>1,347,463</b>	<b>956,612</b>	<b>703,831</b>	<b>505,678</b>	<b>1,659,416</b>	<b>1,551,654</b>	<b>2,488,314</b>	<b>936,660</b>	<b>38%</b>
Over/ (Under)	175,327	(4,322)	270,371	-	262,076	(0)	(0)	-	
Total Revenues over/(Under) Expenses	175,327	(4,322)	270,371	395,147	262,076	(0)	(0)	-	
<b>Replacement Fund Expenditures:</b>									
6980006 · Wetwell Rehab - 15 & 14A	25,659	2,022	-	-	2,022	-	-	-	
Capital Improvement Project (Year 1 of 3) \$9M Total	119,275	307,237	-	-	-	-	3,000,000	-	
6980010 · Lift Station #10 Rehab	-	111	-	-	111	-	-	-	
Capital Improvement Engineering, Accounting, Legal	11,000	-	206,000	300,000	262,000	-	400,000	-	
Capital Improvement Loan Covenant Fees	3,000	-	-	25,000	-	-	50,000	-	
<b>Total:</b>	<b>158,934</b>	<b>309,370</b>	<b>206,000</b>	<b>325,000</b>	<b>264,133</b>	<b>-</b>	<b>3,450,000</b>	<b>-</b>	