

RESOLUTION #25-33

A RESOLUTION ADOPTING THE 2026 SEWER UTILITY BUDGET FOR THE VILLAGE OF JACKSON, WASHINGTON COUNTY, WISCONSIN

WHEREAS, it is necessary for the Village of Jackson, Washington County, Wisconsin to provide sanitary waste treatment for the users of the Jackson Sewer Utility; and

WHEREAS, a public hearing was held on the proposed 2026 General Fund Budget on November 11, 2025;

NOW, THEREFORE, BE IT RESOLVED, that the Village of Jackson Village Board does hereby resolve the appropriation of funds from the user fee receipts, plant capacity fees, and sanitary hauler fees to fund the operations of the Jackson Sewer Utility and adopt the 2026 Jackson Sewer Utility Budget in the amount of \$2,789,645.00.

Introduced by: J. Wells

Seconded by: D. Olson

Vote: 6 Ayes 0 Nays

Passed and Approved: 11/11/2025

Attest: Jacqueline Schuh
Jacqueline Schuh – Village Clerk

Brian J. Heckendorf
Brian J. Heckendorf – Village President

Proof of Posting:

I, the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office, and one other location in the Village.



Village Official



Date

Description	Account ID	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Actual	FY25 Projected	FY26 Proposed	Difference - FY26	Percent - FY26
SEWER - RESIDENTIAL METERED	300-00-45611-610-622	\$ 1,225,213.82	\$ 634,313.90	\$ 1,324,687.26	\$ 1,372,202.00	\$ 399,235.62	\$ 1,372,202.00	\$ 1,619,195.00	\$ 246,993.00	18.00%
SEWER - COMMERCIAL METERED	300-00-45611-611-622	\$ 170,574.96	\$ 81,607.66	\$ 180,558.58	\$ 212,995.00	\$ 67,228.10	\$ 212,995.00	\$ 251,330.00	\$ 38,335.00	18.00%
SEWER - INDUSTRIAL METERED	300-00-45611-612-622	\$ 57,626.37	\$ 30,989.00	\$ 60,855.31	\$ 70,000.00	\$ 21,127.40	\$ 70,000.00	\$ 82,600.00	\$ 12,600.00	18.00%
SEWER - INDUSTRIAL SURCHARGES	300-00-45611-613-622	\$ 47,413.88	\$ 74,500.25	\$ 73,268.62	\$ 80,000.00	\$ 15,452.81	\$ 80,000.00	\$ 94,400.00	\$ 14,400.00	18.00%
SEWER - PUBLIC AUTHORITIES	300-00-45611-615-622	\$ 20,670.56	\$ 9,138.54	\$ 25,849.87	\$ 28,000.00	\$ 5,664.18	\$ 28,000.00	\$ 33,000.00	\$ 5,000.00	17.86%
SEWER - HOLDING / SEPTIC TANK	300-00-45611-616-622	\$ 234,536.96	\$ 118,823.45	\$ 186,110.14	\$ 200,000.00	\$ 69,806.25	\$ 200,000.00	\$ 236,000.00	\$ 36,000.00	18.00%
SEWER - MULTI FAMILY METERED	300-00-45611-617-622	\$ 103,769.20	\$ 51,687.27	\$ 105,977.82	\$ 114,510.00	\$ 50,248.34	\$ 114,510.00	\$ 135,120.00	\$ 20,610.00	18.00%
SEWER - FORFEITED DISCOUNTS	300-00-45612-000-631	\$ 4,632.38	\$ 3,867.69	\$ 4,838.29	\$ -	\$ 2,925.25	\$ 1,221.32	\$ -	\$ -	0.00%
SEWER - CONNECTION FEES	300-00-45612-000-632	\$ 100,000.00	\$ 165,942.20	\$ 404,344.00	\$ 204,550.00	\$ 238,224.00	\$ 204,550.00	\$ 200,000.00	\$ (4,550.00)	-2.22%
SEWER - S.INTERCPTR IMPACT FEE	300-00-45612-000-633	\$ 1,032.00	\$ 3,225.00	\$ 11,663.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - PRIVATE WELL TESTING	300-00-45614-000-420	\$ 1,160.00	\$ 740.00	\$ 1,300.00	\$ -	\$ 380.00	\$ 200.00	\$ -	\$ -	0.00%
SEWER - NON-OPERATING INCOME	300-00-45614-000-421	\$ 2,307.44	\$ 126,029.00	\$ 30,158.05	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - INTERST ON TEMP INVEST	300-00-48110-000-419	\$ 58,597.83	\$ 161,126.40	\$ 154,383.75	\$ 138,000.00	\$ 60,089.60	\$ 138,000.00	\$ 138,000.00	\$ -	0.00%
SEWER - AMORTIZATION PREMIUM	300-00-49100-001-000			\$ 7,764.29	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - REVENUES		\$ 2,027,535.40	\$ 1,461,990.36	\$ 2,571,758.98	\$ 2,420,257.00	\$ 930,381.55	\$ 2,421,678.32	\$ 2,789,645.00	\$ 369,388.00	15.26%
SEWER - EMPLOYEE BENEFITS	300-00-57000-926-000			\$ (10,500.06)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER SUPERVISION/LABOR -WAGES	300-00-57310-110-000	\$ 102,099.45	\$ 227,098.16	\$ 287,512.25	\$ 378,141.00	\$ 174,250.50	\$ 378,141.00	\$ 377,624.55	\$ (516.45)	-0.14%
SEWER DIGGERS HOTLINE -WAGES	300-00-57310-110-001	\$ 5,214.65	\$ 6,876.24	\$ 7,392.23	\$ 6,044.00	\$ 4,510.10	\$ 6,044.00	\$ 11,891.60	\$ 5,847.60	96.75%
SEWER SUPERVISION/LABOR-HEALTH	300-00-57310-125-000	\$ 62,588.77	\$ 54,736.27	\$ 78,734.20	\$ 74,752.00	\$ 46,300.65	\$ 74,752.00	\$ 83,071.07	\$ 8,319.07	11.13%
SEWER DIGGERS HOTLINE - HEALTH	300-00-57310-125-001	\$ 2,003.18	\$ 2,028.73	\$ 2,852.75	\$ 1,923.00	\$ 1,059.84	\$ 1,923.00	\$ 1,956.45	\$ 33.45	1.74%
SEWER SUPERVISION/LABOR - WRS	300-00-57310-130-000	\$ 15,380.99	\$ 14,386.34	\$ 18,705.22	\$ 20,165.00	\$ 11,520.68	\$ 20,165.00	\$ 25,685.00	\$ 5,520.00	27.37%
SEWER DIGGERS HOTLINE - WRS	300-00-57310-130-001	\$ 338.98	\$ 467.57	\$ 534.92	\$ 421.00	\$ 313.48	\$ 421.00	\$ 856.20	\$ 435.20	103.37%
SEWER SUPERVISION/LABOR - SS	300-00-57310-135-000	\$ 14,298.82	\$ 13,349.22	\$ 17,432.74	\$ 17,989.00	\$ 10,652.63	\$ 17,989.00	\$ 23,412.72	\$ 5,423.72	30.15%
SEWER DIGGERS HOTLINE- SOC SEC	300-00-57310-135-001	\$ 292.36	\$ 386.92	\$ 445.28	\$ 375.00	\$ 260.31	\$ 375.00	\$ 737.28	\$ 362.28	96.61%
SEWER SUPERVISION/LABOR-MEDICA	300-00-57310-140-000	\$ 3,343.61	\$ 3,122.64	\$ 4,077.19	\$ 4,207.00	\$ 2,491.26	\$ 4,207.00	\$ 5,475.56	\$ 1,268.56	30.15%
SEWER DIGGERS HOTLINE-MEDICARE	300-00-57310-140-001	\$ 68.38	\$ 90.46	\$ 104.15	\$ 88.00	\$ 60.89	\$ 88.00	\$ 172.43	\$ 84.43	95.94%
SEWER DIGGERS HOTLINE - MED RE	300-00-57310-145-001	\$ 103.80	\$ 62.46	\$ 63.61	\$ 50.00	\$ 34.57	\$ 50.00	\$ 12.50	\$ (37.50)	-75.00%
SEWER SUPERVISION - MED REIMBU	300-00-57310-145-002	\$ 1,688.91	\$ 1,490.01	\$ 1,765.31	\$ 1,950.00	\$ 1,082.38	\$ 1,950.00	\$ 1,987.50	\$ 37.50	1.92%
SEWER DIGGERS HOTLINE - WAGES	300-00-57310-821-000	\$ 4,254.51	\$ (25.74)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER DIGGERS HOTLINE EXPENSES	300-00-57310-822-000	\$ 1,131.31	\$ 959.17	\$ 1,934.27	\$ 10,000.00	\$ 1,180.99	\$ 10,000.00	\$ 10,300.00	\$ 300.00	3.00%
SEWER - CHLORINE	300-00-57310-823-300	\$ 3,218.02	\$ 3,768.00	\$ 5,212.31	\$ 3,500.00	\$ 431.65	\$ 3,500.00	\$ 3,600.00	\$ 100.00	2.86%
SEWER - ALUMINUM SULFATE	300-00-57310-823-301	\$ 38,743.23	\$ 33,693.44	\$ 43,730.85	\$ 54,000.00	\$ 20,132.23	\$ 54,000.00	\$ 57,400.00	\$ 3,400.00	6.30%
SEWER - POLYMER	300-00-57310-823-302	\$ 10,214.34	\$ 5,198.00	\$ 7,767.00	\$ 10,000.00	\$ 1,939.50	\$ 10,000.00	\$ 12,100.00	\$ 2,100.00	21.00%
SEWER - SODIUM BISULFATE	300-00-57310-823-303	\$ 4,079.76	\$ 3,153.62	\$ 4,048.65	\$ 3,500.00	\$ -	\$ -	\$ -	\$ (3,500.00)	-100.00%
SEWER - CHEMICALS	300-00-57310-823-304	\$ 1,647.22	\$ -	\$ 702.80	\$ 1,500.00	\$ 141.61	\$ 1,500.00	\$ 1,540.00	\$ 40.00	2.67%
SEWER - LAB TIME / SUPPLIES	300-00-57310-825-000	\$ 14,387.82	\$ 11,017.38	\$ 14,285.94	\$ 14,000.00	\$ 7,568.68	\$ 14,000.00	\$ 14,400.00	\$ 400.00	2.86%
SEWER - OPERATION SUPPLIES	300-00-57310-827-000	\$ 2,055.88	\$ 1,438.18	\$ 1,862.78	\$ 8,000.00	\$ 1,544.06	\$ 8,000.00	\$ 8,200.00	\$ 200.00	2.50%
SEWER - TRANSPORTATION	300-00-57310-828-000	\$ 11,595.15	\$ 6,934.16	\$ 15,385.70	\$ 16,000.00	\$ 3,984.22	\$ 16,000.00	\$ 16,450.00	\$ 450.00	2.81%
SEWER - UTILITIES	300-00-57310-829-000	\$ 164,899.04	\$ 122,884.87	\$ 167,257.69	\$ 165,000.00	\$ 82,999.32	\$ 165,000.00	\$ 169,950.00	\$ 4,950.00	3.00%
SEWER - UNIFORMS/SAFETY EQUIP	300-00-57310-830-000	\$ 2,604.93	\$ 2,732.15	\$ 2,255.63	\$ 8,000.00	\$ 1,911.09	\$ 8,000.00	\$ 8,225.00	\$ 225.00	2.81%
SEWER - SLUDGE TESTING	300-00-57310-831-000	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1.99	\$ 2,000.00	\$ 2,050.00	\$ 50.00	2.50%
SEWER - COLLECT SYSTEM MAINT	300-00-57320-831-000	\$ 62,454.53	\$ 21,404.01	\$ 82,631.97	\$ 80,000.00	\$ 6,460.06	\$ 80,000.00	\$ 82,400.00	\$ 2,400.00	3.00%
SEWER - EQUIPMENT MAINTENANCE	300-00-57320-833-000	\$ 60,022.23	\$ 41,838.15	\$ 111,683.55	\$ 60,000.00	\$ 35,276.39	\$ 60,000.00	\$ 61,800.00	\$ 1,800.00	3.00%
SEWER - BLDGS / GROUNDS MAINT	300-00-57320-834-000	\$ 132,992.41	\$ 21,610.87	\$ 58,138.36	\$ 125,000.00	\$ 12,293.93	\$ 125,000.00	\$ 128,750.00	\$ 3,750.00	3.00%
SEWER - JOINT METERING COSTS	300-00-57330-000-842	\$ 39,352.00	\$ -	\$ 40,163.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER ADMIN - WAGES	300-00-57340-110-000	\$ 16,502.07	\$ 32,748.71	\$ 43,598.94	\$ 44,096.00	\$ 19,505.49	\$ 44,096.00	\$ 42,005.50	\$ (2,090.50)	-4.74%

SEWER ACCT/BILLING - WAGES	300-00-57340-110-001	\$ 10,983.55	\$ 22,638.23	\$ 28,765.88	\$ 28,654.00	\$ 16,485.21	\$ 28,654.00	\$ 50,748.36	\$ 22,094.36	77.11%
SEWER ADMIN - HEALTH & LIFE	300-00-57340-125-000	\$ 8,651.46	\$ 7,030.17	\$ 5,257.12	\$ 4,694.00	\$ 4,710.76	\$ 4,694.00	\$ 14,390.10	\$ 9,696.10	206.56%
SEWER ACCT/BILLING - HEALTH	300-00-57340-125-001	\$ 10,650.09	\$ 9,452.69	\$ 13,599.03	\$ 13,754.00	\$ 6,845.97	\$ 13,754.00	\$ 18,191.00	\$ 4,437.00	32.26%
SEWER ADMIN - WRS	300-00-57340-130-000	\$ 2,371.69	\$ 2,072.77	\$ 2,967.52	\$ 3,065.00	\$ 1,355.56	\$ 3,065.00	\$ 3,024.40	\$ (40.60)	-1.32%
SEWER ACCT/BILLING - WRS	300-00-57340-130-002	\$ 1,688.00	\$ 1,539.44	\$ 1,982.84	\$ 1,991.00	\$ 995.67	\$ 1,991.00	\$ 2,708.90	\$ 717.90	36.06%
SEWER ADMIN - SOCIAL SECURITY	300-00-57340-135-000	\$ 3,168.64	\$ 817.86	\$ 2,646.63	\$ 2,734.00	\$ 1,150.45	\$ 2,734.00	\$ 2,604.34	\$ (129.66)	-4.74%
SEWER ACCT/BILLING - SOC SECUR	300-00-57340-135-003	\$ 1,486.33	\$ 1,293.43	\$ 1,690.92	\$ 1,777.00	\$ 928.56	\$ 1,777.00	\$ 3,146.40	\$ 1,369.40	77.06%
SEWER ADMIN - MEDICARE	300-00-57340-140-000	\$ 503.42	\$ 428.81	\$ 619.02	\$ 639.00	\$ 269.06	\$ 639.00	\$ 609.08	\$ (29.92)	-4.68%
SEWER ACCT/BILLING - MEDICARE	300-00-57340-140-004	\$ 347.59	\$ 302.35	\$ 395.31	\$ 415.00	\$ 217.06	\$ 415.00	\$ 735.85	\$ 320.85	77.31%
SEWER ADMIN - MEDICAL REIMBURS	300-00-57340-145-000	\$ 182.51	\$ 154.32	\$ 200.58	\$ 200.00	\$ 117.49	\$ 200.00	\$ 187.50	\$ (12.50)	-6.25%
SEWER ACCT/BILLING - MED REIMB	300-00-57340-145-001	\$ 239.20	\$ 212.57	\$ 248.88	\$ 250.00	\$ 125.32	\$ 250.00	\$ 325.00	\$ 75.00	30.00%
SEWER ADMIN - WAGES	300-00-57340-850-000	\$ 32,664.00	\$ (12,248.27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - OFFICE SUPPLIES	300-00-57340-851-000	\$ 473.49	\$ 238.36	\$ 906.25	\$ 1,000.00	\$ 50.36	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
SEWER ACCT/BILLING - WAGES	300-00-57340-852-000	\$ 15,041.71	\$ (1,033.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - PROP / LIAB INSURANCE	300-00-57340-853-000	\$ 61,476.00	\$ 63,820.00	\$ 70,416.22	\$ 82,720.00	\$ 73,712.52	\$ 74,000.00	\$ 88,500.00	\$ 5,780.00	6.99%
SEWER - AUDIT / ACCOUNTNG FEES	300-00-57340-860-000	\$ 7,878.12	\$ 6,125.00	\$ 7,612.50	\$ 15,000.00	\$ 7,050.00	\$ 15,000.00	\$ 15,450.00	\$ 450.00	3.00%
SEWER - METER CALIBRATION	300-00-57340-861-000	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,150.00	\$ 150.00	3.00%
SEWER - SLUDGE HAULING	300-00-57340-862-000	\$ 148,817.61	\$ 119,923.78	\$ 124,526.40	\$ 110,000.00	\$ 49,780.00	\$ 150,000.00	\$ 150,000.00	\$ 40,000.00	36.36%
SEWER - INDUSTRIAL MONITORING	300-00-57340-863-000	\$ 17,114.05	\$ 10,918.80	\$ 19,738.35	\$ 12,000.00	\$ 7,908.00	\$ 16,000.00	\$ 16,000.00	\$ 4,000.00	33.33%
SEWER - CELL/TELEPHONES	300-00-57340-867-000	\$ 2,770.14	\$ 3,164.22	\$ 3,485.73	\$ 4,000.00	\$ 1,516.63	\$ 4,000.00	\$ 4,100.00	\$ 100.00	2.50%
SEWER - SCADA SYSTEMS	300-00-57340-870-000	\$ 2,616.19	\$ 7,615.20	\$ 1,708.92	\$ 6,000.00	\$ 3,253.59	\$ 6,000.00	\$ 6,150.00	\$ 150.00	2.50%
SEWER - POSTAGE	300-00-57340-872-000	\$ 5,676.15	\$ 4,440.34	\$ 5,848.43	\$ 12,000.00	\$ 4,056.25	\$ 12,000.00	\$ 12,300.00	\$ 300.00	2.50%
SEWER - METAL / BIOASSAY TESTS	300-00-57340-877-000	\$ 12,237.33	\$ 12,970.73	\$ 16,194.36	\$ 14,000.00	\$ 5,871.99	\$ 14,000.00	\$ 14,400.00	\$ 400.00	2.86%
SEWER - EDUCATION/TRAVEL/DUES	300-00-57350-864-000	\$ 6,122.93	\$ 5,539.98	\$ 7,710.10	\$ 8,000.00	\$ 2,561.31	\$ 8,000.00	\$ 8,225.00	\$ 225.00	2.81%
SEWER - DNR ENVIRONMENTAL FEE	300-00-57350-865-000	\$ 8,348.00	\$ 8,606.59	\$ 9,368.16	\$ 12,000.00	\$ 11,450.20	\$ 12,000.00	\$ 12,350.00	\$ 350.00	2.92%
SEWER - EMERGENCY RESPONSE BRD	300-00-57350-866-000	\$ 405.00	\$ 405.00	\$ 405.00	\$ 500.00	\$ 550.00	\$ 500.00	\$ 550.00	\$ 50.00	10.00%
SEWER - GASB 68 & 75 NET EXP	300-00-57350-876-000	\$ (5,558.00)	\$ -	\$ (2,706.00)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - DEPRECIATION EXPENSE	300-00-57390-000-403	\$ 837,181.65	\$ -	\$ 913,466.89	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - REPLACEMENT FUND	300-00-58300-701-000	\$ 40,975.74	\$ 606,289.75	\$ 14,616.80	\$ 315,368.00	\$ 89,035.40	\$ 315,368.00	\$ 315,368.00	\$ -	0.00%
SEWER - CONTINGENCY	300-00-58300-710-000	\$ -	\$ 14,960.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER - COMPUTER SOFTWARE UPGRD	300-00-58300-715-000	\$ 10,888.93	\$ 9,178.66	\$ 12,011.00	\$ 12,000.00	\$ 6,856.89	\$ 12,000.00	\$ 12,350.00	\$ 350.00	2.92%
SEWER - TOOLS	300-00-58300-716-000	\$ 2,498.35	\$ 1,412.77	\$ 3,552.82	\$ 4,000.00	\$ 271.51	\$ 4,000.00	\$ 4,100.00	\$ 100.00	2.50%
SEWER - THERMAL BONDING	300-00-58300-722-000	\$ 2,610.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,050.00	\$ 50.00	1.67%
SEWER - DIGESTER FILTER STUDY	300-00-58300-729-000	\$ 82,908.24	\$ 278,657.44	\$ 95,208.85	\$ 120,000.00	\$ 255.00	\$ 120,000.00	\$ 123,600.00	\$ 3,600.00	3.00%
SEWER - DEBT ISSUANCE EXPENSE	300-00-59000-001-000	\$ -	\$ 87,359.00	\$ 200.00	\$ 370,975.00	\$ -	\$ -	\$ -	\$ (370,975.00)	-100.00%
SEWER - EXPENSES		\$ 2,110,994.46	\$ 1,907,736.55	\$ 2,372,423.74	\$ 2,276,437.00	\$ 745,289.26	\$ 1,937,242.00	\$ 2,041,367.29	\$ (235,069.71)	-10.33%