

NEENAH-MENASHA SEWERAGE COMMISSION

Regular Meeting

Tuesday, August 26, 2025 – 8:00 A.M.

101 Garfield Avenue, Menasha WI 54952

AGENDA

1. ROLL CALL

2. APPROVAL OF MINUTES

- July 22, 2025, Regular Meeting

3. CORRESPONDENCE

- A. August 20, 2025, email from Troy Huebner, Sonoco/U.S. Paper Mills to Paul Much, Plant Manager
RE: July Update - Sonoco Pretreatment Project

4. OLD BUSINESS

5. NEW BUSINESS

- Operations, engineering matters -

- A. Discussion of potential financing options for the Plant Upgrade – Brad Viegut with Baird
- B. Discussion and potential action regarding Galloway’s existing BOD and TSS pretreatment limits, and steps they are taking to meet those limits
- C. McMahon Associates Report – Update and discussion on the following projects with potential action to be taken based on discussions held:
 - 1. Phosphorus Removal & UV Disinfection Equipment
- D. Sewer extension request for Forest Ridge located in the Village of Harrison.
- E. Sewer extension request for Homestead Acres a Condominium located in the Town of Neenah.
- F. Discussion and potential action regarding HACH Filtrax/Phosphax Analyzer Service Agreement Renewal.
- G. Discussion and potential action regarding budgeted Electrical feeds from Plant Drain Building to Digester and RAS Buildings
 - 1. Hydro evacuation
- H. Discussion and potential action regarding items on the provided Equipment Summary
- I. Operating Report for July 2025
 - 1. Operating Report
 - 2. Equipment and Grounds Report

- **Budget, finance matters** -

- J. Accounting Report for July 2025
 - 1. Financial Statements
 - 2. Cash & Investment Report

- K. Update and Discussion on Contract Renewal for the Wastewater Service Agreement between Sonoco/U.S. Paper Mills and the NMSC; with Potential Action(s) to be taken on matters discussed.

- L. MCO Invoices

#32006	September 2025 Contract Operations	\$ 151,757.34
#32052	July Use of MCO Vehicles	\$ 321.30

- M. Vouchers – Operating and Payroll Vouchers #141166 thru #141207 in the amount of \$341,399.69 for the month of July 2025.

- N. NMSC Draft 2026 Budget.
 - 1. Review and discussion of Draft Budget with potential action to be taken based on discussion held.
 - 2. Set date & time for public hearing.

6. ADJOURNMENT.

NEENAH-MENASHA SEWERAGE COMMISSION

Regular Meeting

Tuesday July 22, 2025

Meeting was called to order by Commission President Mach at 8:02 a.m.

Present: Commissioners Steve Coburn, Corey Gordon, Anthony Mach, Greg Weyenberg, Dale Youngquist, Raymond Zielinski; Manager Paul Much; Accounting Clerk Melissa Starr

Also Present: Rob Franck (MCO); Chad Olsen (McMahon)

Excused: Brandon Barlow

Public Forum

No one was in attendance for the Public Forum.

Minutes

Meeting minutes. Motion made/seconded by Commissioners Zielinski/Coburn to approve the minutes from June 24, 2025, Regular Meeting. Motion carried with 5 votes in favor and 1 abstention.

Correspondence

Commissioners briefly discussed the DNR letter in which the Sonoco Pretreatment plant was approved. Sonoco estimates the pretreatment plant will be operational around March or April of 2026. Commissioners agreed that contract negotiations with Sonoco should begin as soon as possible. Manager Much will reach out to the Commission Attorney to get started.

Old Business

No Old Business to be discussed.

New Business

Operations, Engineering, Planning

McMahon Associates Report. Phosphorus Removal/UV Disinfection Project – Engineer Olsen gave an update on the filter technologies being considered and handed out new drawings showing the layout of each filter within the plant footprint. He will have financial information prepared for the next meeting to give a better idea of cost.

McMahon Invoices

Motion made/seconded by Commissioners Coburn/Youngquist to approve payment of invoice #939562, Facilities Plan Amendment in the amount of \$3,080.00. Motion carried unanimously.

Operating Report. Manager Much reported elevated phosphorus levels for the month and reported that they are being closely monitored. The Mercury level for Neenah was elevated as well. Manager Much said it could have been due to how the sample was collected, but staff is also talking with area dental offices and labs to ensure proper disposal.

Financial Penalties for Pretreatment Permit Exceedances. Manager Much explained the procedures for pretreatment permit exceedances and how fines are currently assessed. Galloway Company is installing new meters as well as an AI program to review data that is collected from the meters. Galloway is concerned that they will have exceedances of their pretreatment limits and asked for time to implement the equipment and AI program. This prompted the discussion of an exceedance enforcement schedule for fines. Discussion followed on how to fairly assess fines by using a step system. After discussion, a motion was made/seconded by Commissioners Youngquist/Coburn to implement the exceedance schedule as discussed and submit the schedule to the Department of Natural Resources (DNR) for approval, then bring back to the Commission for final approval. Motion carried.

Equipment & Grounds Report. Rob Franck reported on Equipment and Grounds items and provided additional details on: WPPI recently completed the routine drill for the capacity program. NMSC received notification from WPPI for possible operation due to weather for 6/23 & 6/24, however, no call to run was received. Aeration basin 5 had an 8" clamp replaced on the air line and this may be an indication of future failures on other basins. A/C in the Plant Drain Building was installed. The 9th Street metering station roof has been installed. The re-use water strainer was cleaned and inspected, and a replacement will be budgeted for 2026. Aeration basin diffuser replacement has begun. Basin 3 was drained, and the schedule was put together for completing the other two. Tree trimming was completed around the plant. SE Digester inspection continues, and temporary electrical cords will be dropped off this week. Estimate to have the aeration diffusers and digester work completed in two weeks. Rob stated he will put together costs for the hot water loop and natural gas work to share at next meeting.

Budget, Finance, Personnel

Financial Statements. Accounting Clerk Starr reported on the July financial statements; The month of July is reporting an operating fund income, and MCO generated \$7,123.13 in additional revenue for the Commission. Clerk Starr reported she is working on the 2026 budget, and the draft budget will be reviewed at the next meeting.

Phone System Change. Manager Much shared the phone system quotes from TDS and AT&T with Commissioners. The TDS quote (\$79.96 p/m) was significantly less than AT&T (\$314.96 p/m) and is recommended by Manager Much and Randercom. Manager Much explained that the line for TDS is across the street from the plant, so there may be additional costs associated with installation. After discussion, motion made/seconded by Commissioners Coburn/Gordon to approve the TDS phone change, not to exceed \$500 for installation. Motion carried unanimously.

Sonoco/NMSC Wastewater Service Agreement. Manager Much reported no update at this time.

MCO Invoices. Motion made/seconded by Commissioners Coburn /Weyenberg to approve for payment MCO invoices #31917 in the amount of \$151,757.34, and #31963 in the amount of \$557.90, with payment to be made after August 1, 2025. Motion carried unanimously.

Vouchers. Motion made/seconded by Commissioners Coburn /Zielinski to approve Operating and Payroll Vouchers #141119 through #141165 in the amount of \$372,912.88 for the month of June 2025. Motion carried unanimously.

Adjournment

Motion made/seconded by Commissioners Coburn/Youngquist to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 9:07 a.m.

President

Secretary

DRAFT
NMSC 2026 BUDGET
PRESENTED TO THE
COMMISSION ON
AUGUST 26, 2025

Notes to 2026 Draft Budget

OPERATIONS

Acct. 512.4 - Wages	- The wages reflect no summer employee and/or intern.
Acct. 514.4 - Private Lab Fees	- Additional testing for PFOA/PFOS and Sludge Fecal Class A
Acct. 514.6 - Professional Fees- Misc	- Subject to change depending upon whether design services are needed for the phosphorus/UV project.
Acct. 520.5 - Administrative-Other Misc.	- This is used for membership fees, fees to publish notices in the newspaper, fees charged for filing annual reports to various government agencies, railroad lease payments
Acct. 520.6 - DNR Admin.101 Fees	- DNR annual NR101 Fees, lab certification fee, stormwater fee, air quality fee
Acct. 522 - Insurances	- Estimating roughly 4% increase for property, and estimated 3% increase on all other categories for 2026
Acct. 531-532 - Electricity & Water	- 2026 estimated usage based on 2025 estimated usage with a small increase in rates
Acct. 534 - Natural Gas	- 2026 estimated increase in usage with digester being down for inspection
Acct. 536 - Industrial Metering/Sampling	- Amount increased to include purchase of new Isco portable sampler
Acct. 547 - Sludge Building	- Includes utilities, loader rental, snow removal and lawn maintenance
Acct. 552 - Polymer	- Estimated polymer usage in 2026.
Acct. 553 - Sodium Bisulfite	- Estimated similar usage in 2026 with estimated 10% increase in the cost of chemical
Acct. 555 - Salt	- Anticipating use of Salt to remain about the same with continued increase in cost to purchase
Acct. 556 - Alum	- Anticipating usage of Alum to control struvite with anticipated cost increase around 10%.
Acct. 558- Coagulant	- Chemical for use with centrifuge. Quantity estimated with anticipated cost increase around 5%
Accts. 561-566 - Equipment Maintenance	- Estimated costs for continued maintenance and repairs
Acct 591.2 - Office Equip Maintenance & Agreements	- Office equipment repairs, copier maintenance agreement, and software support agreements for: accounting software, telephone system & computer network software.
Acct 592.1-592.3 - Lab Supplies	- Estimated slight increase in pricing for 2026
Acct. 597.4 - Facility Painting	- Estimated facility painting costs for 2026
Acct. 597.5 - Facility Contracted Maintenance/Agreements	- Costs related to: plant operations computer updates, equipment service & maintenance agreements

For 2025 the O & M expenses are currently projected to be about 6.18% BELOW what was budgeted.

There is a 1.7% INCREASE in the 2026 draft Operations Budget over the 2025 Operations Budget

There is an estimated 8.0% INCREASE in the 2026 draft Operations Budget versus the 2025 Estimated Actual Operations

MISCELLANEOUS OPERATING INCOME

A breakdown of anticipated income is shown on Pages D-1 and D-2 in the draft budget.

REPLACEMENT FUND

A breakdown of anticipated costs is shown on Page E-1 in the draft budget.

DEPRECIATION FUND PURCHASES

A breakdown of anticipated costs is shown on Page F-1 in the draft budget.

CAPITAL EXPENDITURES

A breakdown of costs is shown on Pages G-1 & G-2 in the draft budget.

There is an overall INCREASE of 1.0% from 2025 Total Budget to 2026 Total Budget

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NMSC 2026 Budget

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NEENAH-MENASHA SEWERAGE COMMISSION

Comparison of Actual Costs and Overall % Change Since 2022

ASSUMPTION = 2.0% annual increases in OPERATIONS/MAINTENANCE BUDGET IN 2027-2028

	2022	2023	2024	2025	2026	2027	2028
	ACTUAL	ACTUAL	ACTUAL	APPROVED BUDGET	DRAFT BUDGET	Estimated BUDGET	Estimated BUDGET
Operations & Maintenance	\$3,327,054	\$3,453,020	\$3,857,611	\$4,130,046	\$4,200,580	\$4,284,592	\$4,370,283
Replacement	\$778,003	\$778,003	\$778,003	\$778,000	\$778,000	\$800,000	\$800,000
Depreciation	\$200,001	\$200,001	\$200,001	\$200,000	\$200,000	\$200,000	\$200,000
Capital - 2015 CWF Loan Repayment	\$1,459,419	\$1,459,419	\$1,459,419	\$1,459,419	\$1,489,195	\$1,459,419	\$1,459,419
Capital - 2024 Biosolids Loan	- - - -	- - - -	\$0	\$368,333	\$355,333	\$355,333	\$342,333
Interceptor Maintenance	\$0	\$0	\$9,882	\$25,000	\$5,000	T.B.D.	T.B.D.
TOTAL	\$5,764,477	\$5,890,443	\$6,304,916	\$6,960,798	\$7,028,108	\$7,099,344	\$7,172,035
	5.88%						
	1-year change	8.19%					
		2-year change	15.81%				
			3-year change	27.85%			
				4-year change	29.09%		
					5-year change	30.40%	
						6-year change	31.73%
							7-year change

CALCULATION OF UNIT OPERATION, MAINTENANCE, REPLACEMENT & DEPRECIATION COSTS

NEENAH-MENASHA SEWERAGE COMMISSION

1st QUARTER - 2026 (Jan - Mar)

	<u>VOLUME</u>	<u>B.O.D.</u>	<u>S.S.</u>	<u>P (2026 -?)</u>	<u>TOTAL</u>
OPERATIONAL COSTS	\$921,481	\$1,629,867	\$1,649,232		\$4,200,580
	(21.937%)	(38.801%)	(39.262%)	t.b.d.	
EQUIPMENT REPLACEMENT FUND COSTS	\$306,765	\$242,503	\$228,732		\$778,000
	(39.43%)	(31.17%)	(29.40%)	t.b.d.	
DEPRECIATION FUND COSTS	\$44,000	\$80,800	\$75,200		\$200,000
	(22.00%)	(40.40%)	(37.60%)	t.b.d.	
TOTAL OPERATIONS, REPLACEMENT, & DEPRECIATION COSTS	\$1,272,247	\$1,953,170	\$1,953,164		\$5,178,580
	24.57%	37.72%	37.72%	t.b.d.	
CAPITAL (DEBT) COSTS - Clean Water Fund Loan	\$326,134	\$615,038	\$548,024		\$1,489,195
	(21.9%)	(41.3%)	(36.8%)	t.b.d.	
CAPITAL (DEBT) COSTS - Storage Building Loan	0.00	213,200	142,133		\$355,333
	(0%)	(60%)	(40%)		
TOTAL CAPITAL COSTS	\$326,134	\$828,238	\$690,157		\$1,844,528
TOTAL ANNUAL COSTS	\$1,598,380	\$2,781,407	\$2,643,321		\$7,023,109
 2026 Estimated Budgeted Loadings	 3,856,564	 9,584,268	 6,379,461		

UNIT COSTS - OPERATIONS, REPLACEMENT, & DEPRECIATION	\$329.89	\$0.2038	\$0.3082	APPROVED
(Based on 2026 Estimated Budget Loadings)	per MG	per lb.	per lb.	O/R/D

UNIT COSTS - WITH CAPITAL	\$415.25	\$0.2908	\$0.4158	APPROVED
	per MG	per lb.	per lb.	BUDGET

DRAFT 2026 BUDGET

NEENAH-MENASHA SEWERAGE COMMISSION
2026 BUDGET SUMMARY - EXPENSES

	2024 ACTUAL	2025			2025 BUDGET	2026 BUDGET	% CHANGE
		6 MONTH ACTUAL	6 MONTH ESTIMATE	12 MONTH ESTIMATE			
OPERATING BUDGET							
I - OPERATIONS							
SERVICES							
512 - SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
514 - PROFESSIONAL FEES	\$1,984,030	\$1,025,096	\$1,039,640	\$2,064,736	\$2,121,237	\$2,174,148	2.5%
517 - SOCIAL SECURITY	\$520	\$99	\$635	\$734	\$734	\$1,000	36.2%
520 - ADMINISTRATIVE	\$49,644	\$41,712	\$7,575	\$49,287	\$61,600	\$53,000	-14.0%
521 - TELEPHONE	\$2,885	\$1,783	\$1,017	\$2,800	\$3,300	\$3,300	0.0%
522 - INSURANCE	\$107,493	\$48,491	\$51,291	\$99,781	\$123,389	\$104,753	-15.1%
TOTAL SERVICES	\$2,144,572	\$1,117,180	\$1,100,158	\$2,217,338	\$2,310,260	\$2,336,201	1.1%
UTILITIES							
531 - ELECTRICITY	\$518,700	\$262,877	\$324,923	\$587,800	\$600,000	\$623,100	3.9%
532 - WATER	\$20,542	\$10,925	\$9,783	\$20,708	\$16,500	\$20,898	26.7%
533 - STORM WATER UTILITY FEES	\$8,638	\$4,527	\$4,527	\$9,054	\$8,400	\$9,054	7.8%
534 - NATURAL GAS	\$39,276	\$14,152	\$21,390	\$35,542	\$60,375	\$66,815	10.7%
535 - FIRE PROTECTION FEES	\$5,218	\$2,796	\$2,796	\$5,592	\$5,550	\$5,592	0.8%
TOTAL UTILITIES	\$592,374	\$295,277	\$363,419	\$658,696	\$690,825	\$725,459	5.0%
536 - INDUSTRIAL METERING/SAMPLING	\$3,746	\$1,381	\$1,219	\$2,600	\$2,600	\$5,900	126.9%
SLUDGE HAULING							
546 - HAUL & DISPOSE	\$388,733	\$236,898	\$175,182	\$412,080	\$396,000	\$427,231	7.9%
547 - SLUDGE BUILDING	\$54,065	\$22,579	\$22,421	\$45,000	\$50,000	\$46,100	0.0%
548 - SOIL TESTING CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	
549 - FUEL & EQUIPMENT COSTS	\$680	\$163	\$437	\$600	\$3,000	\$1,000	-66.7%
TOTAL SLUDGE HAULING	\$443,478	\$259,640	\$198,040	\$457,680	\$449,000	\$474,331	5.6%
TOTAL OPERATIONS	\$3,184,170	\$1,673,479	\$1,662,835	\$3,336,314	\$3,452,685	\$3,541,891	2.6%
II - CHEMICALS							
552 - POLYMER	\$169,380	\$48,061	\$52,031	\$100,091	\$162,000	\$154,132	-4.9%
553 - SODIUM BISULFITE	\$47,853	\$26,614	\$22,003	\$48,617	\$52,981	\$61,566	16.2%
554 - CHLORINE	\$37,355	\$0	\$0	\$0	\$0	\$0	
555 - SALT	\$25,452	\$13,156	\$12,683	\$25,839	\$20,600	\$32,500	57.8%
556 - ALUMINUM SULFATE	\$113,989	\$57,951	\$71,220	\$129,170	\$130,410	\$126,381	-3.1%
558 - COAGULANT (start in 2023)	\$3,125	\$0	\$0	\$0	\$9,375	\$9,825	4.8%
TOTAL CHEMICALS	\$410,773	\$145,781	\$157,936	\$303,717	\$375,366	\$384,404	2.4%
III - REPAIRS & MAINTENANCE							
SEWERAGE							
561 - PRE-PRIMARY TREATMENT	\$40,189	\$25,878	\$19,122	\$45,000	\$45,000	\$45,000	0.0%
562 - PRIMARY TREATMENT	\$9,049	\$7,258	\$342	\$7,600	\$7,000	\$7,500	7.1%
563 - SECONDARY	\$7,321	\$1,385	\$3,615	\$5,000	\$5,000	\$5,000	0.0%
564 - OUTFALL	\$8,519	\$1,864	\$6,736	\$8,600	\$14,000	\$13,000	-7.1%
565 - ODOR CONTROL BLDG	\$0	\$73	\$227	\$300	\$500	\$500	0.0%
566 - FILTER BELT PRESS/ CENTRIFUGE	\$5,040	\$5,752	\$2,748	\$8,500	\$12,000	\$9,000	-25.0%
567 - INSTRUMENTATION	\$5,549	\$208	\$2,292	\$2,500	\$4,000	\$4,500	12.5%
568 - DIGESTORS	\$30,312	\$22,917	\$7,083	\$30,000	\$30,000	\$30,000	0.0%
569 - GRAVITY BELT THICKENERS	\$59	\$5,289	\$1,211	\$6,500	\$4,500	\$6,000	33.3%
570 - SAMPLERS	\$1,939	\$1,650	\$1,650	\$3,300	\$3,500	\$3,500	0.0%
TOTAL SEWERAGE	\$107,977	\$72,275	\$45,025	\$117,300	\$125,500	\$124,000	-1.2%

DRAFT 2026 BUDGET

NEENAH-MENASHA SEWERAGE COMMISSION
2026 BUDGET SUMMARY - EXPENSES

	2024 ACTUAL	2025			2025 BUDGET	2026 BUDGET	% CHANGE
		6 MONTH ACTUAL	6 MONTH ESTIMATE	12 MONTH ESTIMATE			
BUILDING & GROUNDS							
591 - OFFICE SUPPLIES	\$36,995	\$11,069	\$12,331	\$23,400	\$24,500	\$33,200	35.5%
592 - LABORATORY SUPPLIES	\$22,453	\$14,302	\$8,598	\$22,900	\$23,500	\$27,000	14.9%
593 - TRANSPORTATION	\$6,042	\$2,366	\$3,534	\$5,900	\$5,900	\$6,000	1.7%
594 - ELECTRICAL SUPPLIES	\$2,932	\$1,593	\$1,707	\$3,300	\$3,500	\$3,500	0.0%
595 - PERSONNEL SUPPLIES	\$3,518	\$1,738	\$2,562	\$4,300	\$7,500	\$7,600	1.3%
596 - CLEANING SUPPLIES	\$10,768	\$5,108	\$3,281	\$8,389	\$8,000	\$9,100	13.8%
597 - PHYSICAL PLANT REPAIR / MAINT	\$160,205	\$55,621	\$98,651	\$154,272	\$192,110	\$195,500	1.8%
598 - HARDWARE SUPPLIES	\$1,629	\$378	\$622	\$1,000	\$1,500	\$1,500	0.0%
599 - SHOP SUPPLIES	\$2,311	\$1,105	\$1,395	\$2,500	\$3,200	\$2,900	-9.4%
600 - LUBRICANTS	\$7,697	\$2,572	\$2,928	\$5,500	\$6,500	\$6,500	0.0%
TOTAL BUILDING & GROUNDS	\$254,549	\$95,849	\$135,612	\$231,461	\$276,210	\$292,800	6.0%

TOTAL REPAIRS & MAINTENANCE	\$362,526	\$168,125	\$180,636	\$348,761	\$401,710	\$416,800	3.8%
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INTERCEPTORS							
480 - CLEAN & INSPECT	\$9,882	\$0	\$0	\$0	\$5,000	\$5,000	0.0%
TOTAL INTERCEPTOR REPAIR/MAINT.	\$9,882	\$0	\$0	\$0	\$25,000	\$5,000	-80.0%

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BUDGET SUMMARY - OPERATIONS							
I - OPERATIONS	\$3,184,170	\$1,673,479	\$1,662,835	\$3,336,314	\$3,452,685	\$3,541,891	2.6%
II - CHEMICALS	\$410,773	\$145,781	\$157,936	\$303,717	\$375,366	\$384,404	2.4%
III - REPAIRS/MAINTENANCE	<u>\$362,526</u>	<u>\$168,125</u>	<u>\$180,636</u>	<u>\$348,761</u>	<u>\$401,710</u>	<u>\$416,800</u>	<u>3.8%</u>
SUBTOTAL	\$3,957,469	\$1,987,385	\$2,001,407	\$3,988,792	\$4,229,761	\$4,343,095	2.7%
INTERCEPTOR REPAIRS/MAINT.	\$9,882	\$0	\$0	\$0	\$25,000	\$5,000	-80.0%
MISC. REVENUES	<u>99,858</u>	\$57,775	\$41,294	\$99,069	\$99,715	<u>\$142,515</u>	<u>42.9%</u>
OPERATING BUDGET w/INTERCEPTOR	\$3,867,493	\$1,929,610	\$1,960,113	\$3,889,723	\$4,155,046	\$4,205,580	1.2%

BUDGET SUMMARY - TOTAL BUDGET							
NET OPERATING BUDGET	3,857,611	1,929,610	1,960,113	3,889,723	4,130,046	\$4,200,580	1.7%
INTERCEPTOR MAINTENANCE	9,882	0	0	0	25,000	\$5,000	-80.0%
REPLACEMENT FUND	778,003	453,840	324,160	778,000	778,000	\$778,000	0.0%
DEPRECIATION FUND	200,001	116,670	83,330	200,000	200,000	\$200,000	0.0%
CAPITAL BUDGET	<u>1,459,419</u>	<u>913,882</u>	<u>898,202</u>	<u>1,812,084</u>	<u>1,827,752</u>	<u>\$1,844,528</u>	<u>0.9%</u>
TOTAL EXPENDITURES	6,304,916	3,414,002	3,265,805	6,679,807	6,960,798	\$7,028,109	1.0%

SUMMARY OF BUDGET EXPENSES					
	2024 ACTUAL	2025 ESTIMATE	2025 BUDGET	2026 BUDGET	% CHANGE
OPERATIONS & MAINTENANCE BUDGET					
The Operations & Maintenance Budget is for the day-to-day operations associated with running the Wastewater Treatment Facility.	3,857,611	3,889,723	4,130,046	\$4,200,580	1.7%
INTERCEPTOR MAINTENANCE					
The Interceptor Maintenance is established to cover expenditures for the costs to televise, clean and repair the NMSC Interceptor. The costs are billed to the community based on their % of use of the Interceptor.	9,882	0	25,000	\$5,000	-80.0%
REPLACEMENT FUND BUDGET					
The Replacement Fund was established to cover expenditures for the replacement of mechanical equipment necessary to maintain the plant design capacity and performance. This fund is mandated by Federal/State Regulations.	778,003	778,000	778,000	\$778,000	0.0%
DEPRECIATION FUND BUDGET					
The Depreciation Fund was established in 1997 to cover expenditures for the replacement of mechanical equipment not covered under the Replacement Fund, for the maintenance/repair of current structures that deteriorate over time, and for modifications to structures and/or equipment that will benefit the plants operating efficiency.	200,001	200,000	200,000	\$200,000	0.0%
CAPITAL BUDGET					
CLEAN WATER FUND - Interest	315,609	259,500	254,278	\$252,166	-0.8%
CLEAN WATER FUND - Principal	1,143,810	1,184,251	1,205,141	\$1,237,029	2.6%
2024 FINANCING FOR SLUDGE STORAGE BUILDING	0	368,333	368,333	\$355,333	-3.5%
	\$1,459,419	\$1,812,084	\$1,827,752	\$1,844,528	0.9%
	\$6,304,916	\$6,679,807	\$6,960,798	\$7,028,109	1.0%

SUMMARY OF BUDGET INCOME					
	2024 ACTUAL	2025 ESTIMATE	2025 BUDGET	2026 BUDGET	% CHANGE
CITY OF NEENAH	2,994,951	2,948,190	3,008,850	3,108,016	3.3%
CITY OF MENASHA	1,161,302	919,529	1,144,295	1,157,529	1.2%
TOWN OF NEENAH S.D. #2	58,189	48,149	58,688	56,349	-4.0%
VILLAGE OF FOX CROSSING	873,624	815,138	907,978	881,436	-2.9%
HARRISON UTILITIES	354,273	324,324	365,034	366,185	0.3%
SONOCO/U.S. MILLS	1,486,540	1,271,815	1,475,951	1,458,595	-1.2%
	\$6,928,879	\$6,327,145	\$6,960,796	\$7,028,109	1.0%

DRAFT 2026 BUDGET

2025 BUDGET SUMMARY - INCOME

	2024 ACTUAL	2025			2025 BUDGET	2026 BUDGET	% CHANGE
		6 MONTH ACTUAL	6 MONTH ESTIMATE	12 MONTH ESTIMATE			
OPERATING BUDGET	\$3,970,212	\$2,162,844	\$1,726,879	\$3,889,723	\$3,999,309	\$4,200,580	5.0%
INTERCEPTOR MAINT.	\$9,882	\$0	\$0	\$0	\$19,200	\$5,000	-74.0%
REPLACEMENT FUND	\$778,011	\$389,002	\$388,998	\$778,000	\$778,000	\$778,000	0.0%
DEPRECIATION FUND	\$200,000	\$100,002	\$99,998	\$200,000	\$200,000	\$200,000	0.0%
CAPITAL BUDGET	\$1,970,775	\$913,882	\$545,538	\$1,459,420	\$1,970,753	\$1,844,528	-6.4%
TOTAL INCOME	\$6,928,880	\$3,565,730	\$2,761,413	\$6,327,143	\$6,967,262	\$7,028,109	0.9%
ESTIMATED REVENUES							
NEENAH:							
OPERATING	\$1,714,537	\$1,004,044	\$801,658	\$1,805,702	\$1,782,079	\$1,850,366	3.8%
REPLACEMENT	\$351,765	\$187,338	\$187,336	\$374,674	\$353,470	\$358,674	1.5%
DEPRECIATION	\$86,141	\$46,358	\$46,356	\$92,714	\$86,529	\$88,151	1.9%
CAPITAL	\$842,508	\$422,744	\$252,355	\$675,099	\$786,772	\$810,825	3.1%
TOTAL	\$2,994,951	\$1,660,484	\$1,287,706	\$2,948,190	\$3,008,850	\$3,108,016	3.3%
MENASHA:							
OPERATING	\$673,073	\$317,441	\$253,454	\$570,895	\$675,754	\$694,486	2.8%
INTERCEPTOR	\$4,973	\$0	\$0	\$0	\$13,371	\$2,517	-81.2%
REPLACEMENT	\$139,172	\$60,989	\$60,988	\$121,977	\$137,181	\$137,758	0.4%
DEPRECIATION	\$33,101	\$14,167	\$14,166	\$28,333	\$32,391	\$32,567	0.5%
CAPITAL	\$310,983	\$124,189	\$74,134	\$198,323	\$285,597	\$290,201	1.6%
TOTAL	\$1,161,302	\$516,788	\$402,743	\$919,529	\$1,144,294	\$1,167,529	1.2%
TOWN NEENAH SD #2:							
OPERATING	\$42,429	\$20,298	\$16,207	\$36,505	\$44,510	\$43,053	-3.3%
REPLACEMENT	\$8,263	\$3,560	\$3,560	\$7,120	\$8,252	\$7,761	-6.0%
DEPRECIATION	\$2,157	\$931	\$931	\$1,862	\$2,135	\$2,029	-4.9%
CAPITAL	\$5,340	\$1,667	\$995	\$2,662	\$3,792	\$3,506	0.0%
TOTAL	\$58,189	\$26,456	\$21,693	\$48,149	\$58,689	\$56,349	-4.0%
FOX CROSSING							
OPERATING	\$495,736	\$278,572	\$222,420	\$500,993	\$535,538	\$526,967	-1.6%
INTERCEPTOR	\$4,183	\$0	\$0	\$0	\$9,910	\$2,117	-78.6%
REPLACEMENT	\$105,054	\$52,966	\$52,965	\$105,931	\$105,782	\$102,988	-2.6%
DEPRECIATION	\$25,422	\$12,792	\$12,791	\$25,583	\$25,764	\$24,856	-3.5%
CAPITAL	\$243,229	\$114,362	\$68,268	\$182,630	\$230,984	\$224,509	-2.8%
TOTAL	\$873,824	\$458,692	\$356,445	\$815,138	\$907,978	\$881,436	-2.9%
HARRISON UTILITIES							
OPERATING	\$200,129	\$110,190	\$87,979	\$198,168	\$217,063	\$219,430	1.1%
INTERCEPTOR	\$725	\$0	\$0	\$0	\$1,719	\$367	-78.7%
REPLACEMENT	\$39,640	\$19,811	\$19,811	\$39,622	\$39,376	\$39,277	-0.3%
DEPRECIATION	\$10,414	\$5,190	\$5,190	\$10,380	\$10,443	\$10,395	-0.5%
CAPITAL	\$103,365	\$47,687	\$28,487	\$76,154	\$96,433	\$96,716	0.3%
TOTAL	\$354,273	\$182,878	\$141,446	\$324,324	\$365,034	\$366,185	0.3%
SONOCO/US MILLS							
OPERATING	\$844,308	\$432,299	\$345,161	\$777,460	\$875,102	\$866,279	-1.0%
REPLACEMENT	\$134,117	\$64,338	\$64,337	\$128,675	\$133,938	\$131,542	-1.8%
DEPRECIATION	\$42,765	\$20,564	\$20,563	\$41,127	\$42,737	\$42,003	-1.7%
CAPITAL	\$465,350	\$203,233	\$121,319	\$324,552	\$424,174	\$418,771	-1.3%
TOTAL	\$1,486,540	\$720,434	\$551,380	\$1,271,815	\$1,475,951	\$1,468,695	-1.2%
TOTAL REVENUES							
OPERATING	\$3,970,212	\$2,162,844	\$1,726,879	\$3,889,723	\$4,130,046	\$4,200,580	1.7%
INTERCEPTOR	\$9,882	\$0	\$0	\$0	\$25,000	\$5,000	-80.0%
REPLACEMENT	\$778,011	\$389,002	\$388,998	\$778,000	\$778,000	\$778,000	0.0%
DEPRECIATION	\$200,000	\$100,002	\$99,998	\$200,000	\$200,000	\$200,000	0.0%
CAPITAL	\$1,970,775	\$913,882	\$545,538	\$1,459,420	\$1,827,752	\$1,844,528	0.9%
TOTAL	\$6,928,880	\$3,565,730	\$2,761,413	\$6,327,143	\$6,960,798	\$7,028,109	1.0%

Account Nos. 512 - 549 - OPERATIONS

Account No. 512 - Salaries & Wages

Estimated wages for seasonal help that will be paid in 2026.

Account No 512.4 - Wages

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$5,054
2023	\$4,966
2024	\$0
2025-EST	\$0
2025 - Budget	\$0
2026 - EST	\$0

TOTAL SALARIES AND WAGES (acct~~s~~ 512.1-512.6) \$0

Account No. 514 - Professional Fees

Account No. 514.1 - Attorney

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$8,155
2023	\$10,934
2024	\$19,815
2025-EST	\$5,971
2025 - Budget	\$22,000
2026 - EST	\$15,000

\$15,000

Account No. 514.2 - Auditor

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$7,849
2023	\$8,505
2024	\$10,883
2025-EST	\$11,261
2025 - Budget	\$11,000
2026 - EST	\$12,500

\$12,500

Account No. 514.4 - Private Lab Fees

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$15,390
2023	\$18,345
2024	\$30,699
2025-EST	\$51,000
2025 - Budget	\$51,000
2026 - EST	\$70,100

\$70,100

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Account No. 514.5 - Contract Management

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$1,643,897	
2023	\$1,708,410	
2024	\$1,777,675	
2025-EST	\$1,821,088	
2025 - Budget	\$1,847,737	
2026 - EST	\$1,890,379	<u><u>\$1,890,379</u></u>

Account No. 514.6 - Other Consultants, Engineering Services, misc.

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$28,682	
2023	\$53,197	
2024	\$26,195	
2025-EST	\$22,758	
2025 - Budget	\$35,000	
2026 - EST	\$30,000	<u><u>\$30,000</u></u>

Account No. 514.7 - Security Services

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$131,388	
2023	\$138,185	
2024	\$145,762	
2025-EST	\$152,658	
2025 - Budget	\$154,500	
2026 - EST	\$156,169	<u><u>\$156,169</u></u>

TOTAL PROFESSIONAL FEES(accts 514.1-514.7) \$2,174,148

Account No. 517 - Social Security

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$861	
2023	\$1,007	
2024	\$520	
2025-EST	\$734	
2025 - Budget	\$734	
2026 - EST	\$1,000	<u><u>\$1,000</u></u>

Account No. 520 - Administration

Account No. 520.4 - Commission Meetings

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$6,200	
2023	\$8,200	
2024	\$6,800	
2025-EST	\$6,800	
2025 - Budget	\$9,600	
2026 - EST	\$6,000	<u><u>\$6,000</u></u>

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Account No. 520.5 - Leases, Legal Notices, State Registrations, NMSC memberships, fees, Other Misc

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$3,506	
2023	\$3,917	
2024	\$3,429	
2025-EST	\$3,000	
2025 - Budget	\$4,000	
2026 - EST	\$4,000	<u>\$4,000</u>

Account No. 520.6 - DNR Administrative Fees

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$41,835	
2023	\$41,105	
2024	\$39,416	
2025-EST	\$39,487	
2025 - Budget	\$48,000	
2026 - EST	\$43,000	<u>\$43,000</u>

TOTAL ADMINISTRATIVE COSTS (accts 520.1-520.6) \$53,000

Account No. 521 - Telephone/Cellular/Flow Recording Data Transfer

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$19,737	
2023	\$3,013	
2024	\$2,885	
2025-EST	\$2,800	
2025 - Budget	\$3,300	
2026 - EST	\$3,300	<u>\$3,300</u>

Account No. 522 - Insurance

The following is a list of insurance categories and premium estimates for 2026:

Account No. 522.2 - Property Insurance

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$54,521	
2023	\$62,371	
2024	\$83,789	
2025-EST	\$80,637	
2025 - Budget	\$92,145	
2026 - EST	\$88,700	<u>\$83,993</u>

Account No. 522.3 - General Liability

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$14,307	
2023	\$15,080	
2024	\$14,400	
2025-EST	\$15,550	
2025 - Budget	\$19,007	
2026 - EST	\$14,000	<u>\$14,000</u>

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Account No. 522.4 - Automobile

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$308	
2023	\$308	
2024	\$479	
2025-EST	\$420	
2025 - Budget	\$494	
2026 - EST	\$440	<u>\$440</u>

Account No. 522.5 - Crime

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$663	
2023	\$663	
2024	\$758	
2025-EST	\$500	
2025 - Budget	\$780	
2026 - EST	\$520	<u>\$520</u>

Account No. 522.7 - Worker's Compensation

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$672	
2023	\$638	
2024	\$720	
2025-EST	\$549	
2025 - Budget	\$720	
2026 - EST	\$600	<u>\$600</u>

Account No. 522.8 - Umbrella Liability

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$4,868	
2023	\$3,693	
2024	\$4,849	
2025-EST	\$0	
2025 - Budget	\$7,765	
2026 - EST	\$3,000	<u>\$3,000</u>

Account No. 522.9 - Public Officials

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$2,850	
2023	\$2,825	
2024	\$2,498	
2025-EST	\$2,125	
2025 - Budget	\$2,478	
2026 - EST	\$2,200	<u>\$2,200</u>

TOTAL INSURANCE (accts 522.1-522.9)

\$104,753

Account No. 530 - UTILITIES

Account No 531 - Electricity

<u>YEAR</u>	<u>TOTAL KWHr</u>	<u>COST \$/KWHr</u>	<u>TOTAL COST</u>
2022	6,126,105	\$0.084	\$513,988
2023	6,014,243	\$0.079	\$477,436
2024	6,615,734	\$0.078	\$517,082
2025-EST	6,670,000	\$0.088	\$587,800
2025 - Budget	6,760,000	\$0.089	\$600,000
2026 - EST	6,700,000	\$0.093	\$623,100
			<u>\$623,100</u>

Account No 532 - Water Usage

<u>YEAR</u>	<u>GALLONS (1000's)</u>	<u>UNIT COST \$/1000</u>	<u>TOTAL COST</u>
2022	2,243	\$7.381	\$16,555
2023	2,052	\$7.581	\$15,556
2024	2,339	\$8.782	\$20,542
2025-EST	2,358	\$8.782	\$20,708
2025 - Budget	2,200	\$7.500	\$16,500
2026 - EST	2,380	\$8.782	\$20,898
			<u>\$20,898</u>

Account No 533 - Storm Water Utility

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$8,222
2023	\$8,222
2024	\$8,638
2025-EST	\$9,054
2025 - Budget	\$8,400
2026 - EST	\$9,054
	<u>\$9,054</u>

Account No 534 - Natural Gas

<u>YEAR</u>	<u>THERMS</u>	<u>UNIT COST \$/THERM</u>	<u>TOTAL COST</u>
2022	101,816	\$0.792	\$80,648
2023	65,909	\$0.661	\$43,591
2024	82,874	\$0.474	\$39,276
2025-EST	65,000	\$0.547	\$35,542
2025 - Budget	75,000	\$0.805	\$60,375
2026 - EST	83,000	\$0.805	\$66,815
			<u>\$66,815</u>

Account No 535 - Fire Protection Fees

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$4,631
2023	\$4,704
2024	\$5,218
2025-EST	\$5,592
2025 - Budget	\$5,550
2026 - EST	\$5,592
	<u>\$5,592</u>

TOTAL UTILITIES (accts. 531 - 534) \$725,459

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Account No 536 - Industrial Metering and Sampling

Charges to this account result from out-of-pocket expenses such as outside laboratory fees, charts, and maintenance of metering and sampling stations. Other in-house expenses are included in other operating accounts.

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$2,539	
2023	\$2,356	
2024	\$3,746	
2025-EST	\$2,600	
2025 - Budget	\$2,600	
2026 - EST	\$5,900	<u><u>\$5,900</u></u>

ACCOUNT No. 545 - SLUDGE DISPOSAL

Account No 546 - Sludge Haul & Dispose

<u>YEAR</u>	<u>VOLUME TONS</u>	<u>UNIT COST \$/TON</u>	<u>TOTAL COST</u>
2022	7,646	\$25.10	\$191,956
2023	7,520	\$26.00	\$195,523
2024	8,389	\$46.34	\$388,733
2025-EST	8,000	\$51.51	\$412,080
2025 - Budget	8,000	\$49.50	\$396,000
2026 - EST	8,100	\$51.51	\$427,231
			<u><u>\$427,231</u></u>

Account No 547 - Sludge Building

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$0
2023	\$0
2024	\$54,065
2025-EST	\$45,000
2025 - Budget	\$50,000
2026 - EST	\$46,100
	<u><u>\$46,100</u></u>

Account No 549 - Fuel & Equipment Charges

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$2,708
2023	\$4,724
2024	\$680
2025-EST	\$600
2025 - Budget	\$3,000
2026 - EST	\$1,000
	<u><u>\$1,000</u></u>

TOTAL SLUDGE DISPOSAL (Accts. 546 - 549) \$474,331

TOTAL OPERATIONS (Accts. 512 - 549) \$3,541,891

Account No. 550 - Chemicals

Account No 552 - Polymer

YEAR	UNIT COST		COST
	LBS.	\$/LB	
2022	84,200	\$1.90	\$159,952
2023	66,000	\$2.35	\$155,100
2024	75,400	\$2.25	\$169,380
2025-EST	46,650	\$2.15	\$100,091
2025 - Budget	70,434	\$2.30	\$162,000
2026 - EST	68,200	\$2.26	\$154,132
			<u>\$154,132</u>

Account No 553 - Sodium Bisulfite

YEAR	UNIT COST		COST
	GALLONS	\$/GAL	
2022	11,950	\$2.912	\$34,801
2023	12,760	\$3.032	\$38,684
2024	15,823	\$3.024	\$47,853
2025-EST	16,077	\$3.024	\$48,617
2025 - Budget	16,006	\$3.310	\$52,981
2026 - EST	18,600	\$3.310	\$61,566
			<u>\$61,566</u>

Account No 554 - Chlorine

YEAR	QUANTITY (gals)	UNIT COST		TOTAL COST
		\$/TON		
2022	0	\$0.00		\$0
liquid 2023	0	\$0.00		\$0
2024	14,868	\$2.51		\$37,355
liquid 2025-EST	0	\$0.00		\$0
liquid 2025 - Budget	0	\$0.00		\$0
liquid 2026 - EST	0	\$0.00		\$0
				<u>\$0</u>

Account No 555 - Salt

YEAR	UNIT COST		TOTAL COST
	TONS	\$/ton	
2022	76	\$258.48	\$19,533
2023	50	\$256.86	\$12,930
2024	97	\$263.26	\$25,452
2025-EST	98	\$263.26	\$25,839
2025 - Budget	75	\$274.67	\$20,600
2026 - EST	124	\$262.40	\$32,500
			<u>\$32,500</u>

Account No 556 - Aluminum Sulfate

YEAR	UNIT COST		TOTAL COST
	TONS	\$/Ton	
2022	171.5	\$324.50	\$55,656
2023	551.1	\$176.35	\$97,196
2024	647.3	\$176.11	\$113,989
2025-EST	318.9	\$405.00	\$129,170
2025 - Budget	322.0	\$405.00	\$130,410
2026 - EST	309.0	\$409.00	\$126,381
			<u>\$126,381</u>

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Account No 557 - Miscellaneous Chemicals

<u>YEAR</u>	<u>CHEMICALS</u>	<u>TOTAL COST</u>
2022		\$0
2023	Defoamer	\$3,209
2024	Sodium Bicarbonate, Defoamer	\$13,619
2025-EST	0	\$0
2025 - Budget		\$0
2026 - EST		\$0
		<u>\$0</u>

Account No 558 - Coagulant

<u>YEAR</u>	<u>LBS</u>	<u>UNIT COST \$/lbs</u>	<u>TOTAL COST</u>
2022	5000	\$1.25	\$6,250
2023	12275	\$1.25	\$15,344
2024	2500	\$1.25	\$3,125
2025-EST	0	\$0.00	\$0
2025 - Budget	7500	\$1.25	\$9,375
2026 - EST	7500	\$1.31	\$9,825
			<u>\$9,825</u>

TOTAL CHEMICALS (Accts. 551 - 559)

\$384,404

Account No 560 - Sewerage

This account, under the general category of Repairs & Maintenance estimates costs for matenance which are somewhat predictable, and for repairs which are usually unpredictable.

Account No 561 - Pre-Primary Treatment

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$45,186
2023	\$40,264
2024	\$40,189
2025-EST	\$45,000
2025 - Budget	\$45,000
2026 - EST	\$45,000
	<u>\$45,000</u>

Account No 562 - Primary Treatment

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$1,642
2023	\$14,751
2024	\$9,049
2025-EST	\$7,600
2025 - Budget	\$7,000
2026 - EST	\$7,500
	<u>\$7,500</u>

Account No 563 - Secondary Treatment

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$6,475
2023	\$2,420
2024	\$7,321
2025-EST	\$5,000
2025 - Budget	\$5,000
2026 - EST	\$5,000
	<u>\$5,000</u>

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Account No 564 - Outfall

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$16,015
2023	\$30,200
2024	\$8,519
2025-EST	\$8,600
2025 - Budget	\$14,000
2026 - EST	\$13,000
	<u>\$13,000</u>

Account No 565 - Odor Control System

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$285
2023	\$0
2024	\$0
2025-EST	\$300
2025 - Budget	\$500
2026 - EST	\$500
	<u>\$500</u>

Account No 566 - Centrifuge (2014)

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$6,504
2023	\$12,775
2024	\$5,040
2025-EST	\$8,500
2025 - Budget	\$8,500
2026 - EST	\$9,000
	<u>\$9,000</u>

Account No 567 - Instrumentation

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$3,839
2023	\$2,121
2024	\$5,549
2025-EST	\$2,500
2025 - Budget	\$4,000
2026 - EST	\$4,500
	<u>\$4,500</u>

Account No 568 - Digestors

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$24,477
2023	\$27,228
2024	\$30,312
2025-EST	\$30,000
2025 - Budget	\$30,000
2026 - EST	\$30,000
	<u>\$30,000</u>

Account No 569 - Gravity Belt Thickeners

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$3,223
2023	\$8,272
2024	\$59
2025-EST	\$6,500
2025 - Budget	\$4,500
2026 - EST	\$6,000
	<u>\$6,000</u>

DRAFT 2026 BUDGET

Account No 570 - Samplers

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$2,499
2023	\$5,803
2024	\$1,939
2025-EST	\$3,300
2025 - Budget	\$3,500
2026 - EST	\$3,500
	<u>\$3,500</u>

TOTAL SEWERAGE (Accts. 561 - 570)

\$124,000

Account Nos. 590 - 600 - Building & Grounds

Account No. 591 - Office Supplies

Account No. 591.1 - General Supplies

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$3,586
2023	\$3,488
2024	\$3,265
2025-EST	\$3,100
2025 - Budget	\$3,200
2026 - EST	\$3,200
	<u>\$3,200</u>

Account No 591.2 - Office Equipment Maintenance/Agreements

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$13,880
2023	\$34,737
2024	\$33,000
2025-EST	\$27,601
2025 - Budget	\$18,800
2026 - EST	\$28,000
	<u>\$28,000</u>

Account No 591.3 - Computer Supplies

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$1,926
2023	\$1,564
2024	\$730
2025-EST	\$1,500
2025 - Budget	\$2,500
2026 - EST	\$2,000
	<u>\$2,000</u>

TOTAL OFFICE SUPPLIES (accts 591.1-591.4)

\$33,200

Account No 592 - Laboratory Supplies

Account No 592.1 - Chemicals

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$12,718
2023	\$12,106
2024	\$6,881
2025-EST	\$7,500
2025 - Budget	\$10,000
2026 - EST	\$10,000
	<u>\$10,000</u>

DRAFT 2026 BUDGET

Account No 592.2 - Plastic/Glassware

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$1,428
2023	\$1,078
2024	\$503
2025-EST	\$1,200
2025 - Budget	\$1,000
2026 - EST	\$1,500
	<u>\$1,500</u>

Account No 592.3 - Filter Papers

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$5,230
2023	\$4,361
2024	\$6,768
2025-EST	\$6,500
2025 - Budget	\$5,000
2026 - EST	\$8,000
	<u>\$8,000</u>

Account No 592.4 - Minor Instruments

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$9,089
2023	\$3,639
2024	\$5,402
2025-EST	\$5,000
2025 - Budget	\$5,000
2026 - EST	\$5,000
	<u>\$5,000</u>

Account No 592.5 - Thermometers/Recertification, Other Misc

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$4,886
2023	\$1,822
2024	\$2,899
2025-EST	\$2,700
2025 - Budget	\$2,500
2026 - EST	\$2,500
	<u>\$2,500</u>

TOTAL LABORATORY SUPPLIES (accts 592.1-592.5) \$27,000

Account No. 593 - Transportation

Account No. 593.1 - Truck Lease

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$4,417
2023	\$5,160
2024	\$6,042
2025-EST	\$5,900
2025 - Budget	\$5,900
2026 - EST	\$6,000
	<u>\$6,000</u>

Account No. 594 - Electrical Supplies

<u>YEAR</u>	<u>TOTAL COST</u>
2022	\$2,826
2023	\$3,818
2024	\$2,932
2025-EST	\$3,300
2025 - Budget	\$3,500
2026 - EST	\$3,500
	<u>\$3,500</u>

DRAFT 2026 BUDGET

Account No 595 - Personnel Supplies

Account No 595.1 - Office - Internet Services, Bottled Water, Misc.

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$1,919	
2023	\$2,024	
2024	\$1,613	
2025-EST	\$1,800	
2025 - Budget	\$2,000	
2026 - EST	\$2,100	<u>\$2,100</u>

Account No 595.2 - Plant - Personnel/Safety Supplies

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$2,955	
2023	\$7,387	
2024	\$1,905	
2025-EST	\$2,500	
2025 - Budget	\$5,500	
2026 - EST	\$5,500	<u>\$5,500</u>

TOTAL PERSONNEL SUPPLIES (accts 595.1-595.2) \$7,600

Account No 596 - Cleaning Supplies

Account No 596.2 - Towel/Rug Service

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$5,140	
2023	\$6,636	
2024	\$8,205	
2025-EST	\$6,389	
2025 - Budget	\$5,500	
2026 - EST	\$6,600	<u>\$6,600</u>

Account No 596.3 - Cleaning Supplies, Hand Towels, Other Misc

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$2,055	
2023	\$1,532	
2024	\$2,563	
2025-EST	\$2,000	
2025 - Budget	\$2,500	
2026 - EST	\$2,500	<u>\$2,500</u>

TOTAL CLEANING SUPPLIES (accts 596.1-596.3) \$9,100

Account No 597 - Physical Plant Repairs/Maintenance

Account No 597.1 - Lawn Maintenance

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$7,585	
2023	\$7,001	
2024	\$7,558	
2025-EST	\$7,000	
2025 - Budget	\$7,000	
2026 - EST	\$7,000	<u>\$7,000</u>

DRAFT 2026 BUDGET

Account No 597.2 - Snow Removal

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$2,973	
2023	\$5,693	
2024	\$2,440	
2025-EST	\$4,500	
2025 - Budget	\$4,500	
2026 - EST	\$4,500	<u>\$4,500</u>

Account No 597.3 - Building Repairs, Refuse Collection, Other Misc

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$31,548	
2023	\$31,767	
2024	\$39,978	
2025-EST	\$30,000	
2025 - Budget	\$35,000	
2026 - EST	\$35,000	<u>\$35,000</u>

Account No 597.4 - Facility Painting

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$20,000	
2023	\$0	
2024	\$0	
2025-EST	\$0	
2025 - Budget	\$30,000	
2026 - EST	\$30,000	<u>\$30,000</u>

Account No 597.5 - Facility Maintenance Agreements

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$93,919	
2023	\$103,360	
2024	\$110,229	
2025-EST	\$112,772	
2025 - Budget	\$115,610	
2026 - EST	\$119,000	<u>\$119,000</u>

TOTAL PHYSICAL PLANT REPAIRS(accts 597.1-597.5) \$195,500

Account No 598 - Hardware Supplies

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$1,029	
2023	\$536	
2024	\$1,629	
2025-EST	\$1,000	
2025 - Budget	\$1,500	
2026 - EST	\$1,500	<u>\$1,500</u>

Account No 599 - Shop Supplies

Account No 599.1 - Tools

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$1,805	
2023	\$1,184	
2024	\$1,557	
2025-EST	\$1,300	
2025 - Budget	\$2,000	
2026 - EST	\$1,600	<u>\$1,600</u>

DRAFT 2026 BUDGET

Account No 599.2 - Other Misc. Non-Tool Items

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$635	
2023	\$1,284	
2024	\$754	
2025-EST	\$1,200	
2025 - Budget	\$1,200	
2026 - EST	\$1,300	<u>\$1,300</u>

TOTAL SHOP SUPPLIES(accts 599.1-599.2)

\$2,900

Account No 600 - Lubricants

<u>YEAR</u>	<u>TOTAL COST</u>	
2022	\$5,532	
2023	\$4,945	
2024	\$7,697	
2025-EST	\$5,500	
2025 - Budget	\$6,500	
2026 - EST	\$6,500	<u>\$6,500</u>

TOTAL BUILDINGS & GROUNDS (ACCTS 591 - 600)

\$292,800

2026 ESTIMATED INTERCEPTOR MAINTENANCE & REPAIRS

Account No. 480 - Interceptor Maintenance

<u>YEAR</u>	<u>TOTAL COST</u>	<u>Menasha</u>	<u>Fox Crossing</u>	<u>Harrison Utilities</u>
2022	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0
2024	\$9,882	\$4,973	\$4,183	\$725
2025 - Budget	\$5,000	\$2,517	\$2,117	\$367
2026-EST	\$5,000	\$2,517	\$2,117	\$367

LISTED BELOW ARE LOCATIONS OF THE NMSC INTERCEPTOR AND % OF RESPONSIBILITY TOWARD THE MAINTENANCE AND REPAIR OF THE INTERCEPTOR AS AGREED UPON BY THE COMMUNITIES SERVED BY THE INTERCEPTOR

2024 BREAKDOWN OF CHARGES

MATHEWSON STREET INTERCEPTOR (SECTION E)

Lock St/Broad St to NMSC Plant

		<u>Menasha</u> 55.77%	<u>Fox Crossing</u> 37.69%	<u>Harrison</u> 6.54%
CLEANING & TELEVISIONING	\$3,920	\$2,186	\$1,478	\$256
TOTAL	\$3,920	\$2,186	\$1,478	\$256

TAYCO STREET INTERCEPTOR: (SECTION F)

6th St to Lock St/Broad St

		<u>Menasha</u> 51.20%	<u>Fox Crossing</u> 41.59%	<u>Harrison</u> 7.21%
CLEANING & TELEVISIONING	\$4,804	\$2,460	\$1,998	\$346
TOTAL	\$4,804	\$2,460	\$1,998	\$346

TAYCO STREET INTERCEPTOR: (SECTION G-1)

6th St to Lock St/Broad St

		<u>Menasha</u> 28.27%	<u>Fox Crossing</u> 61.13%	<u>Harrison</u> 10.60%
CLEANING & TELEVISIONING	\$1,158	\$327	\$708	\$123
TOTAL	\$1,158	\$327	\$708	\$123

GARFIELD AVENUE INTERCEPTOR
(from Menasha Water Plant/Broad St to NMSC Plant)

Ownership of the Garfield Avenue Interceptor from the Menasha Water Plant/Broad St to the NMSC Plant was transferred to the City of Menasha in 2021.

LAKESHORE INTERCEPTOR
(from 9th St/Emily St to Lock St/Broad St)

Ownership of the Lakeshore Interceptor from 9th St/Emily St to Lock St/Broad St was transferred to the City of Menasha in 2021.

WATER STREET INTERCEPTOR

Ownership of the Water Street Interceptor was transferred to the City of Menasha in 2021.

TAYCO STREET INTERCEPTOR
(from Airport Rd to 6th St)

Ownership of the Tayco Street Interceptor from Airport Road to 6th was transferred to the Village of Fox Crossing in 2020.

2026 ESTIMATED MISCELLANEOUS OPERATING REVENUES

Account No. 408.0 - AP Discounts Taken

<u>YEAR</u>	<u>TOTAL INCOME</u>
2022	\$19
2023	\$0
2024	\$0
2025-EST	\$10
2025 - Budget	\$20
2026 - EST	\$15
	<u><u>\$15</u></u>

Account No. 409.0 - MCO Income Sharing

<u>YEAR</u>	<u>TOTAL INCOME</u>
2022	\$35,938
2023	\$30,405
2024	\$33,040
2025-EST	\$69,897
2025 - Budget	\$29,000
2026 - EST	\$72,000
	<u><u>\$72,000</u></u>

Account No. 411.0 - Miscellaneous Operating Income

<u>YEAR</u>	<u>TOTAL INCOME</u>
2022	\$271
2023	\$2,646
2024	\$37,432
2025-EST	\$100
2025 - Budget	\$300
2026 - EST	\$300
	<u><u>\$300</u></u>

Account No. 412.0 - Industrial Metering Testing Reimbursement Income

<u>YEAR</u>	<u>TOTAL INCOME</u>
2022	\$3,316
2023	\$3,122
2024	\$3,517
2025-EST	\$2,995
2025 - Budget	\$3,000
2026 - EST	\$3,200
	<u><u>\$3,200</u></u>

DRAFT 2026 BUDGET

Account No. 413.0 - Pretreatment Administrative Fees Income

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2022	\$4,950	
2023	\$4,725	
2024	\$4,725	
2025-EST	\$4,050	
2025 - Budget	\$4,500	
2026 - EST	\$4,200	
		<u>\$4,200</u>

Account No. 414.0 - Pretreatment Permit Fee Income

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2022	\$0	
2023	\$400	
2024	\$27,700	
2025-EST	\$38,200	
2025 - Budget	\$1,000	
2026 - EST	\$1,000	
		<u>\$1,000</u>

Account No. 416.0 - WPPI Standby Service Income

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2022	\$57,000	
2023	\$57,594	
2024	\$57,347	
2025-EST	\$57,418	
2025 - Budget	\$57,200	
2026 - EST	\$57,300	
		<u>\$57,300</u>

Account No. 419.1 - O & M Interest Income

<u>YEAR</u>	<u>TOTAL INCOME</u>	
2022	\$832	
2023	\$4,920	
2024	\$5,094	
2025-EST	\$4,491	
2025 - Budget	\$4,000	
2026 - EST	\$4,500	
		<u>\$4,500</u>

TOTAL ESTIMATED 2026 MISCELLANEOUS REVENUES \$142,515

2026 EQUIPMENT REPLACEMENT FUND

YEAR	\$'s RECEIVED FROM USERS	CUMULATIVE TOTAL + CURRENT YEAR RECEIPTS	INTEREST EARNED ON CUMULATIVE	TOTAL CUMULATIVE + INTEREST	PAYMENTS MADE FROM FUND	INTERNAL BORROWING MADE FROM FUND	YEAR-END FUND BALANCE
2022	\$778,003	\$6,606,221	\$95,583	\$6,701,804	\$204,286		\$6,497,518
2023	\$778,013	\$7,275,531	\$318,916	\$7,594,447	\$585,058		\$7,009,389
2024	\$778,011	\$7,787,400	\$377,306	\$8,164,706	\$332,071		\$7,832,635
2025	\$778,000 -est	\$8,610,635 -est	\$341,902 -est	\$8,952,537 -est	\$780,372 -est		\$8,172,165 -est
2026	\$778,000 -est	\$8,950,165 -est	\$350,000 -est	\$9,300,165 -est	\$234,732 -est		\$9,065,433 -est

The Replacement Fund was established in 1987 to cover expenditures for replacement of mechanical equipment, accessories, and appertenances necessary to maintain the plant design capacity and performance for the life of the treatment works (20 years).

The EQUIPMENT REPLACEMENT FUND is mandated by Federal/State regulations.

Wis. Adm. Code NR 162.003(61) defines "Replacement" as: "obtaining and installing equipment, accessories or appurtenances that are necessary during the useful life of the treatment works or structural urban best management practice (BMP) to maintain the capacity and performance for which the treatment works or structural urban BMP were designed and constructed." The NMSC uses an itemized schedule list of equipment to determine an amount to be deposited into the Equipment Replacement Fund.

2026 - BUDGETED REPLACEMENT FUND PROJECTS:

- West Grit Pump	\$40,000
- GBT Rebuild: Tensioning arm, Rollers, Bearings	\$40,000
- Exterior Door /Frame/Latch	\$20,000
- Effluent Reuse Strainer	\$30,000
- Replace & Relocate Computer Server	\$15,000
- Aeration Diffuser Basins 4 & 5	\$11,796
- Aeration Diffuser Basins 6, 7, 8, & 9	\$27,936
- Unknown/Unplanned/Misc	\$50,000
Estimated 2026 Budget	\$234,732

2025 - BUDGETED REPLACEMENT FUND PROJECTS:

- Digester bld. Electrical feeder wires	\$180,000
- Influent Submersible Pump	\$335,000
- West Grit Pump	\$23,000
- Exterior Door Frame/Latch	\$18,000
- Headworks Electrical Room Roof	\$13,500
- Dedicated Computer Server Room	\$3,820
- Unknown/Unplanned/Misc	\$20,000
Estimated 2025 Budget	\$593,320

ACTUAL & ESTIMATED REPLACEMENT FUND PROJECTS TO BE COMPLETED IN 2026

- Digester bld. Electrical feeder wires	\$180,000	- Unknown/misc or unplanned replacements	
- Influent Submersible Pump	\$335,000	- Explosion-Proof Hot Water UH	\$6,860
- West Grit Pump	\$23,000	- Basin 1-3 Membrane	\$19,352
- Exterior Door Frame/Latch	\$18,000	- Transformer 6	\$73,272
- Dedicated Computer Server Room			
- GBT Polymer System Rehab	\$124,889	2025 estimated spending:	\$780,372

2027 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

2028 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

2029 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

2030 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

2031 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

2032 - ESTIMATED REPLACEMENT FUND PROJECTS:

- Unknown/misc or unplanned replacements	\$50,000
	<u>\$50,000</u>

DRAFT 2026 BUDGET
2026 DEPRECIATION FUND

YEAR	\$s RECEIVED FROM USERS	CUMULATIVE TOTAL + CURRENT YEAR RECEIPTS	INTEREST EARNED ON CUMULATIVE	TOTAL CUMULATIVE + INTEREST	PAYMENTS MADE FROM FUND	INTERNAL BORROWING MADE FROM FUND	YEAR-END FUND BALANCE
2022	\$200,001	\$385,739	\$4,099	\$389,837	\$270,616		\$119,221
2023	\$200,011	\$319,232	\$6,769	\$326,002	\$137,138		\$188,864
2024	\$200,000	\$388,864	\$11,492	\$400,356	\$28,457		\$371,899
2025	\$200,000 -est	\$571,899 -est	\$12,968 -est	\$584,867 -est	\$228,187 -est		\$356,680 -est
2026	\$200,000 -est	\$556,880 -est	\$12,000 -est	\$568,880 -est	\$382,500 -est		\$186,380 -est

The Depreciation Fund was established in 1997 to cover expenditures for the replacement of mechanical equipment not covered under the Replacement Fund; for the maintenance and/or repair of current structures that deteriorate over time; and for the modifications to structures and/or equipment that will benefit the wastewater treatment plants operating efficiency. In 2013, work was completed on reviewing and revising the User Charge System to accommodate the inclusion of additional equipment and buildings in the plant update. In addition, equipment items originally in the Depreciation fund were transferred to the Replacement Fund and non-equipment items were transferred to the Depreciation Fund.

- 2026 ESTIMATED DEPRECIATION FUND

- NE Digester Takedown/Assessment	\$60,000
- Clean/Inspect Primary Effluent Line Splitter Box	\$58,000
- Borger Sludge Pump	\$12,000
- Auxiliary Boiler Recirc. Pumps	\$6,500
- Full Generator Radiator Service	\$20,000
- SCADA Maintenance & Upgrade	\$8,000
- Spare Screw Pump Stub Shaft, Bearings, Coupling	\$128,000
- Primary Clarifier Drain Valves	\$40,000
- Unknown or unplanned for Items	\$50,000
Estimated 2026 Budget	\$382,500

- 2025 ESTIMATED DEPRECIATION FUND

- SE Digester Takedown/Assessment	\$90,000
- Screw Pump Assessment	\$20,000
- Clean/Inspect Primary Influent Line to Splitter Box	\$52,000
- Lab Ceiling	\$20,000
- Blacktop Sealing & Coating	\$8,700
- Continued SCADA Maintenance & Upgrade	\$7,500
- Unknown or unplanned for items	\$20,000
Estimated 2025 Budget	\$218,200

ACTUAL & ESTIMATED DEPRECIATION FUND ITEMS TO BE COMPLETED IN 2025:

- SE Digester Takedown/Assessment	\$109,178	- Unknown or unplanned for items:	
- Screw Pump Assessment	\$20,000	9th St. Monitoring Station Roof	\$4,219
- Clean/Inspect Primary Influent Line to Splitter Box	\$52,000	Estimated 2024 Spending	\$228,187
- Lab Ceiling	\$20,000		
- Blacktop Sealing Coating & Line Striping	\$20,650		
- Continued SCADA Maintenance & Upgrade	\$2,140		

2027 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Clarifier Rehab & Painting	TBD
- Headworks Bldg. Main Roof	TBD
- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

2028 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

2029 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

2030 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

2031 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

2032 ESTIMATED DEPRECIATION FUND PROJECT/ITEMS:

- Unknown or unplanned for items	\$50,000
	<u>\$50,000</u>

CAPITAL PROJECTS

The 2026 capital projects budget will consist of the following items:

CLEAN WATER FUND PAYMENT for 2026:

INTEREST payments: Total of 5/1/26 & 11/1/26	\$227,751	
LESS: 2-months of 5/1/2026 payment (collected in 2025)	(\$40,639)	
ADD: 2-months of 5/1/2027 Interest Payment	\$65,054	
	Net Interest to Collect	\$252,166

PRINCIPAL due 5/1/2026	\$1,215,586	
LESS: 8-months of 5/1/2026 payment (collected in 2025)	(\$810,391)	
ADD: 8-months of 5/1/2027 Principal Payment	\$831,834	
	Net Principal to Collect	\$1,237,029

SLUDGE STORAGE BUILDING LOAN PAYMENT for 2026:

4 months of 5/1/2026 Principal & Interest Payment	\$121,333	
ADD 8-months of 5/1/2027 Principal & Interest Payment	\$234,000	
	Net Principal & Interest to Collect	\$355,333

The total Capital Project Budget for 2026 will be: **\$1,844,528**

2027:	<u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u>				
<u>2013 CWF Loan</u>	INTEREST	\$213,785	PRINCIPAL	\$1,269,761	\$1,483,546
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$82,333	PRINCIPAL	\$260,000	\$342,333
ESTIMATED 2027 CAPITAL					\$1,825,879

2028:	<u>PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN</u>				
<u>2013 CWF Loan</u>	INTEREST	\$156,060	PRINCIPAL	\$1,303,359	\$1,459,419
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$69,333	PRINCIPAL	\$260,000	\$329,333
ESTIMATED 2028 CAPITAL					\$1,788,752

ESTIMATED FUTURE CAPITAL EXPENDITURES:

2029:		PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN				
<u>2013 CWF Loan</u>	INTEREST	\$121,573	PRINCIPAL	\$1,337,846	\$1,459,419	
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$56,333	PRINCIPAL	\$260,000	\$316,333	
<u>2028 Phos & Expansion Loan/Bond - EST</u>	INTEREST	TBD	PRINCIPAL	TBD	TBD	
ESTIMATED 2029 CAPITAL					\$1,775,752	

2030:		PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN				
<u>2013 CWF Loan</u>	INTEREST	\$86,174	PRINCIPAL	\$1,373,245	\$1,459,419	
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$43,333	PRINCIPAL	\$260,000	\$303,333	
<u>2028 Phos & Expansion Loan/Bond - EST</u>	INTEREST	TBD	PRINCIPAL	TBD	TBD	
ESTIMATED 2030 CAPITAL					\$1,762,752	

2031:		PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN				
<u>2013 CWF Loan</u>	INTEREST	\$86,573	PRINCIPAL	\$1,372,846	\$1,459,419	
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$30,333	PRINCIPAL	\$260,000	\$290,333	
<u>2028 Phos & Expansion Loan/Bond - EST</u>	INTEREST	TBD	PRINCIPAL	TBD	TBD	
ESTIMATED 2031 CAPITAL					\$1,749,752	

2032:		PLANT REMODEL/UPDATE - CLEAN WATER FUND LOAN				
<u>2013 CWF Loan</u>	INTEREST	\$51,174	PRINCIPAL	\$1,408,245	\$1,459,419	
<u>2024 Sludge Bldg. Loan</u>	INTEREST	\$17,333	PRINCIPAL	\$260,000	\$277,333	
<u>2028 Phos & Expansion Loan/Bond - EST</u>	INTEREST	TBD	PRINCIPAL	TBD	TBD	
ESTIMATED 2032 CAPITAL					\$1,736,752	

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

CITY OF NEENAH:

EST 2026 LOADINGS

FLOW	2,049.910 MG
BOD	4,030,013 LBS
SS	2,611,898 LBS

O & M - CHARGES

FLOW	\$489,802
BOD	\$685,330
SS	<u>\$675,233</u>

TOTAL-O & M \$1,850,366

REPLACEMENT FUND

FLOW	\$163,057
BOD	\$101,968
SS	<u>\$93,648</u>

TOTAL-REPLACEMENT \$358,674

DEPRECIATION FUND

FLOW	\$23,388
BOD	\$33,975
SS	<u>\$30,789</u>

TOTAL-DEPRECIATION \$88,151

CAPITAL CHARGES

FLOW	\$174,984
BOD	\$350,178
SS	<u>\$285,663</u>

TOTAL-CAPITAL \$810,825

TOTAL NEENAH CHARGES \$3,108,016

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

CITY OF MENASHA:

EST 2026 LOADINGS

FLOW	868.147 MG
BOD	671,824 LBS
SS	1,442,058 LBS

O & M - CHARGES

FLOW	\$207,434
BOD	\$114,248
SS	<u>\$372,804</u>

TOTAL-O & M \$694,486

INTERCEPTOR MAINTENANCE \$2,517

REPLACEMENT CHARGES

FLOW	\$69,056
BOD	\$16,999
SS	<u>\$51,704</u>

TOTAL-REPLACEMENT \$137,758

DEPRECIATION CHARGES

FLOW	\$9,905
BOD	\$5,664
SS	<u>\$16,999</u>

TOTAL-DEPRECIATION \$32,567

CAPITAL CHARGES

FLOW	\$74,106
BOD	\$58,377
SS	<u>\$157,718</u>

TOTAL-CAPITAL \$290,201

TOTAL MENASHA CHARGES \$1,157,529

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

TOWN OF NEENAH S.D. 2

EST 2026 LOADINGS

FLOW	35.953 MG
BOD	70,601 LBS
SS	86,864 LBS

O & M - CHARGES

FLOW	\$8,591
BOD	\$12,006
SS	\$22,456

TOTAL-O & M \$43,053

REPLACEMENT CHARGES

FLOW	\$2,860
BOD	\$1,786
SS	\$3,114

TOTAL-REPLACEMENT \$7,761

DEPRECIATION CHARGES

FLOW	\$410
BOD	\$595
SS	\$1,024

TOTAL-DEPRECIATION \$2,029

CAPITAL CHARGES

FLOW	\$0
BOD	\$1,571
SS	\$1,935

TOTAL-CAPITAL \$3,506

TOTAL TOWN NEENAH S.D. 2 CHARGES \$56,349

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

VILLAGE OF FOX CROSSING

EST 2026 LOADINGS

FLOW	616.509 MG
BOD	753,550 LBS
SS	972,889 LBS

O & M - CHARGES

FLOW	\$147,308
BOD	\$128,146
SS	<u>\$251,513</u>

TOTAL-O & M \$526,967

INTERCEPTOR MAINTENANCE \$2,117

REPLACEMENT CHARGES

FLOW	\$49,039
BOD	\$19,066
SS	<u>\$34,882</u>

TOTAL-REPLACEMENT \$102,988

DEPRECIATION CHARGES

FLOW	\$7,034
BOD	\$6,353
SS	<u>\$11,468</u>

TOTAL-DEPRECIATION \$24,855

CAPITAL CHARGES

FLOW	\$52,626
BOD	\$65,478
SS	<u>\$106,405</u>

TOTAL-CAPITAL \$224,509

TOTAL FOX CROSSING CHARGES \$881,436

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

HARRISON SANITARY DISTRICT

EST 2026 LOADINGS

FLOW	174.194 MG
BOD	443,091 LBS
SS	396,320 LBS

O & M - CHARGES

FLOW	\$41,622
BOD	\$75,351
SS	<u>\$102,457</u>

TOTAL-O & M \$219,430

INTERCEPTOR MAINTENANCE

\$367

REPLACEMENT CHARGES

FLOW	\$13,856
BOD	\$11,211
SS	<u>\$14,210</u>

TOTAL-REPLACEMENT \$39,277

DEPRECIATION CHARGES

FLOW	\$1,987
BOD	\$3,735
SS	<u>\$4,672</u>

TOTAL-DEPRECIATION \$10,395

CAPITAL CHARGES

FLOW	\$14,869
BOD	\$38,501
SS	<u>\$43,346</u>

TOTAL-CAPITAL \$96,716

TOTAL HARRISON CHARGES \$366,185

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS**(Based on 2-year average loadings from July 2023 - June 2025)****SONOCO/U.S. MILLS:**EST 2026 LOADINGS

FLOW	111.851 MG
BOD	3,615,189 LBS
SS	869,432 LBS

O & M - CHARGES

FLOW	\$26,726
BOD	\$614,786
SS	<u>\$224,767</u>

TOTAL-O & M \$866,279

REPLACEMENT CHARGES

FLOW	\$8,897
BOD	\$91,472
SS	<u>\$31,173</u>

TOTAL-REPLACEMENT \$131,542

DEPRECIATION CHARGES

FLOW	\$1,276
BOD	\$30,478
SS	<u>\$10,249</u>

TOTAL-DEPRECIATION \$42,003

CAPITAL CHARGES

FLOW	\$9,548
BOD	\$314,133
SS	\$95,090

TOTAL-CAPITAL \$418,771

TOTAL SONOCO/U.S.MILLS CHARGES \$1,458,595

ESTIMATED 2026 REVENUES BY INDIVIDUAL USERS

(Based on 2-year average loadings from July 2023 - June 2025)

TOTALS:

EST 2026 LOADINGS

FLOW	3856.564 MG
BOD	9,584,268 LBS
SS	6,379,461 LBS

O & M - CHARGES

21.937%	FLOW	\$921,481
38.801%	BOD	\$1,629,867
39.262%	SS	<u>\$1,649,232</u>

TOTAL-O & M \$4,200,580

INTERCEPTOR MAINTENANCE

\$5,000

REPLACEMENT CHARGES

39.43%	FLOW	\$306,765
31.17%	BOD	\$242,503
29.40%	SS	<u>\$228,732</u>

TOTAL-REPLACEMENT \$778,000

DEPRECIATION CHARGES

22.0%	FLOW	\$44,000
40.4%	BOD	\$80,800
37.6%	SS	<u>\$75,200</u>

TOTAL-DEPRECIATION \$200,000

CAPITAL CHARGES

CWF	Storage Bldg.	
21.9%	0.0%	\$326,134 FLOW
41.3%	60.0%	\$828,238 BOD
36.8%	40.0%	\$690,157 SS

TOTAL-CAPITAL \$1,844,528

TOTAL CHARGES

\$7,028,109