

CITY OF NEW BERLIN

PROPOSED BUDGET

YEAR 2024

WASTEWATER UTILITY

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WASTEWATER BUDGET ASSUMPTIONS

MMSD capital charge is budgeted to increase \$218,649, a 4.1% increase compared to 2023 estimated total and MMSD disposal charge is budgeted to increase \$142,148, a 5.4% increase when compared to the 2023 estimated totals. These charges make up 74.6% of the total Wastewater budget. These numbers come directly from MMSD and are mostly out of our control. Any change in these charges will have a significant impact on the utilities budget.

Revenues: The Utility had raised rates due to the steady increase of the MMSD Capital Charge the City had received from MMSD. It appeared at the time; the increases were going to continue. However, over the last 5 years we have seen only a 1.6% increase from MMSD. The Utility is recommending lower Wastewater rates by 2.5% to help offset the Water Rate increase. This decrease will lower Wastewater revenue by approximately \$270,000. Wastewater rates are controlled by local ordinance and need only Utility Committee and Common Council approval to be adjusted.

Expenses: MMSD Capital: Based off the latest estimate from MMSD, we have budgeted an increase of \$218,649 (4.1% increase) over the estimated total from 2023. The capital charge is calculated by multiplying the MMSD tax rate by the equalized value of New Berlin property within the district boundaries. The utility has seen the MMSD Capital charge per capita increase at an annual average rate of 4.7% since 1999. (See page 11)

MMSD Operating: According to the controller/treasurer from MMSD, this number is expected to increase by \$142,148 (5.4% increase) from 2023's estimated total. We are not expecting an increase from Muskego Utility for their operating disposal charge.

Labor: The Utility is using what the City is budgeting for raises for its employees. In 2023, the City Accounting Supervisor will be transferred over to the Utility full time with a new role of Utility Finance Coordinator. Some staff have moved between both the Water and Wastewater Utilities to best fit the needs of both Utilities. As people leave, and new people are hired, the Utility is working to get the operators trained in both Wastewater and Water operations. The Utility is budgeting an increase of 4.9% in the 2024 labor accounts when compared to the 2023 estimated totals.

The Utility uses three year averages to determine the salary breakdowns. There may be increases in some labor accounts and decreases in other labor accounts when compared to the prior year budget.

Health insurance budget has increased for 2024. Rates for health insurance has increased about 17% compared to 2023. The rates in the Wisconsin retirement system increased slightly to 6.9% for 2024, up from 6.8% in 2023.

I&I Expenses: Account 81001131-52030 Collection System-Contracted (inflow and infiltration work and monitoring) has been budgeted at \$350,000 for public property maintenance. The goal of the utility is to complete a major repair project every other year. We have budgeted \$250,000 for a relining project, and \$100,000 for other maintenance.

Capital Projects: The total capital budget is \$321,600. The utility is planning on buying an excavator. Our current one is 22 years old. This will allow staff to excavate deeper depths in a safe manner (page 16). See page 12 for the 2024 capital funding budget and see page 13 for the 10 year capital funding projection.

**NEW BERLIN WASTEWATER UTILITY
2024 PROPOSED BUDGET**

13-Oct-23

| | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 6 MONTHS | 2023 est. EST. TOTAL | 2024 BUDGET |
|---|------------------------|------------------------|------------------------|--------------------------|---------------------------------|------------------------|
| OPERATING REVENUES | 11,255,697 | 11,226,186 | 11,215,000 | 5,537,861 | 11,251,092 | 11,034,275 |
| OPERATING EXPENSES: | | | | | | |
| OPERATIONS & MAINTENANCE | 9,243,251 | 9,739,469 | 9,854,800 | 7,286,074 | 9,807,587 | 10,203,228 |
| DEPRECIATION | 886,480 | 900,759 | 935,000 | 467,500 | 935,000 | 925,000 |
| TOTAL OPERATING EXPENSE | 10,129,731 | 10,640,228 | 10,789,800 | 7,753,574 | 10,742,587 | 11,128,228 |
| NET OPERATING INCOME (LOSS) | 1,125,966 | 585,958 | 425,200 | (2,215,713) | 508,505 | (93,953) |
| NON-OPERATING EXPENSES | | | | | | |
| MMSD PRIVATE PROPERTY I/I GRANT | - | 88,159 | - | 23,928 | 65,000 | - |
| NON-OPERATING REVENUES | | | | | | |
| INTEREST INCOME | (6,180) | 18,177 | 110,000 | 293,918 | 500,000 | 500,000 |
| OTHER | 5,701 | - | - | - | - | - |
| GRANTS | 77,130 | 84,917 | - | - | 50,252 | - |
| TOTAL NON-OPERATING REVENUE | 76,651 | 103,094 | 110,000 | 293,918 | 550,252 | 500,000 |
| Net Income Before Capital Contributions | 1,202,617 | 600,893 | 535,200 | (1,945,723) | 993,757 | 406,047 |
| Capital Contributions | 83,413 | - | - | - | - | - |
| CHANGE in NET ASSETS | 1,286,030 | 600,893 | 535,200 | (1,945,723) | 993,757 | 406,047 |
| | <u>67,345,803</u> | <u>68,631,833</u> | <u>69,232,726</u> | | <u>69,232,726</u> | <u>70,226,483</u> |
| NET ASSETS END of YEAR | <u>68,631,833</u> | <u>69,232,726</u> | <u>69,767,926</u> | | <u>70,226,483</u> | <u>70,632,530</u> |

NEW BERLIN WASTEWATER UTILITY
2024 PROPOSED BUDGET

| 800 - WASTEWATER - REVENUES | | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 6 MONTHS | 2023 est. TOTAL | 2024 PROPOSED |
|--------------------------------|--|----------------|----------------|----------------|------------------|--------------------|------------------|
| OPERATING REVENUES: | | | | | | | |
| 81000000 | 46000 UNMETERED - RESIDENTIAL | 259,326 | 258,974 | 255,000 | 129,744 | 257,744 | 255,000 |
| 81000000 | 46001 UNMETERED - COMMERCIAL | 23,867 | 24,620 | 25,000 | 12,687 | 25,287 | 25,000 |
| 81000000 | 46110 RESIDENTIAL | 6,510,999 | 6,440,233 | 6,475,000 | 3,157,446 | 6,465,446 | 6,313,125 |
| 81000000 | 46120 COMMERCIAL | 2,048,266 | 2,013,961 | 2,050,000 | 1,006,069 | 2,058,649 | 1,998,750 |
| 81000000 | 46130 INDUSTRIAL | 468,134 | 478,021 | 450,000 | 236,680 | 474,095 | 458,250 |
| 81000000 | 46140 PUBLIC | 75,953 | 69,775 | 75,000 | 36,832 | 77,981 | 73,125 |
| 81000000 | 46150 RESIDENTIAL-METRO | 1,109,976 | 1,111,205 | 1,105,000 | 556,341 | 1,100,556 | 1,077,375 |
| 81000000 | 46160 COMMERCIAL-METRO | 441,880 | 445,385 | 440,000 | 220,068 | 444,255 | 453,375 |
| 81000000 | 46170 INDUSTRIAL-METRO | 223,440 | 253,843 | 225,000 | 145,662 | 256,042 | 268,125 |
| 81000000 | 46180 PUBLIC-METRO | 14,079 | 12,826 | 14,000 | 6,798 | 14,537 | 13,650 |
| 81000000 | 46200 FORFEITED DISCOUNTS | 79,415 | 106,358 | 100,000 | 29,334 | 75,000 | 97,500 |
| 81000000 | 46301 MISC OPERATING REVENUES | 362 | 10,985 | 1,000 | 200 | 1,500 | 1,000 |
| SUBTOTAL-OPERATING REVENUES | | 11,255,697 | 11,226,186 | 11,215,000 | 5,537,861 | 11,251,092 | 11,034,275 |
| NONOPERATING REVENUES: | | | | | | | |
| 81000000 | 41020 GRANTS - LOCAL | 74,478 | 84,917 | - | - | 50,252 | - |
| 81000000 | 46061 INSURANCE RECOVERY | 5,701 | - | - | - | - | - |
| 81100000 | 47000 INTEREST INCOME | 56,600 | 202,049 | 110,000 | 293,918 | 500,000 | 500,000 |
| 81100000 | 47001 UNREALIZED GAIN/LOSS ON INVESTMENT | (62,780) | (183,872) | - | - | - | - |
| 81300000 | 41000 GRANTS-FEDERAL | 2,652 | - | - | - | - | - |
| 81300000 | 42400 CAPITAL CONTRIBUTION | 83,413 | - | - | - | - | - |
| SUBTOTAL-NONOPERATING REVENUES | | 160,064 | 103,094 | 110,000 | 293,918 | 550,252 | 500,000 |
| TOTAL REVENUES | | 11,415,761 | 11,329,280 | 11,325,000 | 5,831,779 | 11,801,344 | 11,534,275 |

NEW BERLIN WASTEWATER UTILITY
2024 PROPOSED BUDGET

| 800 - WASTEWATER - EXPENSES | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 6 MONTHS | 2023 est. TOTAL | 2024 PROPOSED |
|---|----------------|----------------|----------------|------------------|--------------------|------------------|
| <u>OPERATING EXPENSES:</u> | | | | | | |
| 81001020 56150 DISPOSAL - LINNIE LAC | 63,327 | 66,664 | 66,000 | 16,889 | 67,556 | 68,000 |
| 81001020 56150 DISPOSAL - MMSD | 2,419,446 | 2,532,613 | 2,634,451 | 1,307,038 | 2,610,038 | 2,752,186 |
| 81001020 56160 MMSD CAPITAL CHARGES | 5,570,431 | 5,525,040 | 5,403,800 | 5,327,768 | 5,327,768 | 5,546,417 |
| 81001021 56130 PUMPING POWER & FUEL | 35,600 | 47,705 | 42,500 | 25,898 | 52,000 | 44,000 |
| 81001026 56140 CHEMICALS | 536 | 488 | 2,000 | - | 1,000 | 1,000 |
| 81001028 50010 TRANSP EXP - LABOR | 4,445 | 7,609 | 11,161 | 6,609 | 13,218 | 10,246 |
| 81001028 54020 TRANSP EXP - REPAIRS | 11,018 | 5,375 | 12,000 | 3,371 | 8,500 | 12,000 |
| 81001028 54110 TRANSP EXP - SUPPLIES | 260 | 1,391 | 2,000 | 1,582 | 6,000 | 2,000 |
| 81001028 54190 TRANSP EXP - GAS & OIL | 23,885 | 19,234 | 19,000 | 10,821 | 25,000 | 20,000 |
| 81001028 56030 TRANSP EXP - INSURANCE | 3,357 | 4,051 | 3,450 | - | 3,450 | 4,500 |
| 81001131 50010 COLLECT SYS - LABOR | 146,658 | 199,103 | 207,080 | 92,101 | 184,202 | 214,869 |
| 81001131 52030 COLLECT SYS - MAINTENANCE/RELINING | 48,812 | 395,783 | 300,000 | 48,972 | 375,000 | 350,000 |
| 81001131 52033 COLLECT SYS - FLOW MONITORING | 59,785 | 59,074 | 58,000 | 9,775 | 63,000 | 58,000 |
| 81001131 54110 COLLECT SYS - SUPPLIES | 27,188 | 25,047 | 30,000 | 3,968 | 40,000 | 30,000 |
| 81001132 50010 COLLECT SYS PUMP - LABOR | 80,876 | 84,722 | 114,416 | 43,283 | 101,566 | 108,320 |
| 81001132 52030 COLLECT SYS PUMP - CONTRACTED | 21,918 | 37,699 | 36,000 | 13,933 | 50,000 | 45,000 |
| 81001132 54110 COLLECT SYS PUMP - SUPPLIES | 15,481 | 6,471 | 13,000 | 2,741 | 4,000 | 13,000 |
| 81001134 50010 MAINT GEN PLANT - LABOR | 5,072 | 8,058 | 7,519 | 6,594 | 13,188 | 10,670 |
| 81001134 52030 MAINT GEN PLANT - CONTRACTED | 8,758 | 13,050 | 29,750 | 3,182 | 45,000 | 15,000 |
| 81001134 54110 MAINT GEN PLANT - SUPPLIES | 3,477 | 2,424 | 6,000 | 1,263 | 2,500 | 6,000 |
| 81001235 56170 MAINTENANCE OF METERS | 211,916 | 214,221 | 215,000 | 107,500 | 215,000 | 215,000 |
| 81001240 52030 ACCT & COLL - CONTRACTED | 20,625 | 20,625 | 33,500 | 10,313 | 20,625 | 33,500 |
| 81001240 54110 ACCT & COLL - SUPPLIES | 13,499 | 13,449 | 15,000 | 7,054 | 25,000 | 15,000 |
| 81001350 50010 ADMIN & GENERAL LABOR | 146,297 | 140,001 | 152,350 | 87,395 | 179,790 | 188,972 |
| 81001350 51030 HEALTH INSURANCE | 115,454 | 128,302 | 147,082 | 58,460 | 116,920 | 148,938 |
| 81001350 51065 VISION DENTAL INSURANCE | 2,668 | 2,931 | 3,402 | 1,480 | 2,960 | 3,405 |
| 81001350 51070 LIFE INSURANCE | 707 | 875 | 1,034 | 456 | 912 | 1,080 |
| 81001351 54120 OFFICE SUPPLIES & EXPENSE | 21,495 | 20,739 | 22,000 | 8,258 | 35,000 | 22,500 |

NEW BERLIN WASTEWATER UTILITY
2024 PROPOSED BUDGET

| 800 - WASTEWATER - CONT. | | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 6 MONTHS | 2023 est. TOTAL | 2024 PROPOSED |
|--------------------------|--------------------------------------|----------------|----------------|----------------|------------------|--------------------|------------------|
| 81001352 | 56200 OUTSIDE SERVICES - ACCOUNTING | 16,999 | 18,162 | 18,000 | 2,978 | 18,000 | 20,000 |
| 81001352 | 56210 OUTSIDE SERVICES - LEGAL | 9,312 | 9,387 | 11,712 | 4,656 | 9,312 | 13,000 |
| 81001352 | 56220 OUTSIDE SERVICES - ENGINEERING | 1,246 | - | 18,000 | - | 15,000 | 15,000 |
| 81001352 | 56250 OUTSIDE SERVICES - GIS | 12,000 | 7,500 | 7,500 | - | 7,500 | 7,500 |
| 81001353 | 56020 WORKER'S COMP INSURANCE | 19,523 | 15,317 | 15,000 | 7,750 | 15,500 | 15,000 |
| 81001353 | 56050 PROPERTY & LIABILITY INS | 8,911 | 15,539 | 9,000 | 4,250 | 8,500 | 15,000 |
| 81001354 | 50080 VACATIONS | 35,939 | 41,572 | 41,137 | 15,695 | 41,390 | 48,207 |
| 81001354 | 50090 SICK LEAVE | 9,788 | 10,722 | 12,377 | 3,463 | 8,926 | 11,935 |
| 81001354 | 50100 HOLIDAYS | 9,094 | (2,186) | 10,955 | - | 5,000 | 4,828 |
| 81001354 | 50110 OTHER LABOR | 14,018 | 2,262 | 23,277 | - | 5,000 | 8,628 |
| 81001354 | 51010 RETIREMENT | (15,096) | (10,936) | 39,957 | 17,429 | 34,858 | 42,037 |
| 81001354 | 51020 SOCIAL SECURITY/MEDICARE | 31,382 | 34,651 | 44,951 | 18,160 | 36,320 | 46,937 |
| 81001354 | 51060 DISABILITY INSURANCE | 589 | 641 | 722 | 287 | 574 | 672 |
| 81001354 | 52070 DRUG TESTING | 130 | 425 | 500 | 413 | 700 | 700 |
| 81001355 | 50010 SAFETY/TRAINING LABOR | 2,640 | 9,018 | 7,317 | 2,657 | 5,314 | 6,881 |
| 81001355 | 52030 SAFETY/TRAINING CONTRACTED | 746 | 766 | 1,000 | 1,362 | 2,000 | 1,000 |
| 81001355 | 54110 SAFETY/TRAINING SUPPLIES | 2,779 | 3,342 | 3,500 | 84 | 3,500 | 4,000 |
| 81001355 | 54112 REBATE PROGRAM | 50 | 150 | 400 | - | 200 | 300 |
| 81001355 | 54300 CONFERENCE/SEMINAR/MEETING | 211 | 393 | 2,000 | 186 | 800 | 2,000 |
| 81010000 | 58010 DEPRECIATION | 886,480 | 900,759 | 935,000 | 467,500 | 935,000 | 925,000 |
| | SUBTOTAL-OPERATING EXPENSES | 10,129,731 | 10,640,228 | 10,789,800 | 7,753,574 | 10,742,587 | 11,128,228 |
| | NONOPERATING EXPENSES: | | | | | | |
| 81001131 | 52050 COLLECT SYS - GRANT PROJECTS | - | 88,159 | - | 23,928 | 65,000 | - |
| | SUBTOTAL-NONOPERATING EXPENSES | - | 88,159 | - | 23,928 | 65,000 | - |
| | TOTAL EXPENSES | 10,129,731 | 10,728,387 | 10,789,800 | 7,777,502 | 10,807,587 | 11,128,228 |
| | Change in Net Assets | 1,286,030 | 600,893 | 535,200 | (1,945,723) | 993,757 | 406,047 |

NEW BERLIN WASTEWATER UTILITY
2024 PROPOSED BUDGET

| | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 6 MONTHS | 2023 est. TOTAL | 2024 PROPOSED |
|--------------------------------|----------------|----------------|----------------|------------------|--------------------|------------------|
| TRANSP EXP - LABOR | 4,445 | 7,609 | 11,161 | 6,609 | 13,218 | 10,246 |
| COLLECT SYS - LABOR | 146,658 | 199,103 | 207,080 | 92,101 | 184,202 | 214,869 |
| COLLECT SYS PUMP - LABOR | 80,876 | 84,722 | 114,416 | 43,283 | 101,566 | 108,320 |
| MAINT GEN PLANT - LABOR | 5,072 | 8,058 | 7,519 | 6,594 | 13,188 | 10,670 |
| ACCT & COLL - LABOR | - | - | - | - | - | - |
| ADMIN & GENERAL LABOR | 146,297 | 140,001 | 152,350 | 87,395 | 179,790 | 188,972 |
| VACATIONS | 35,939 | 41,572 | 41,137 | 15,695 | 41,390 | 48,207 |
| SICK LEAVE | 9,788 | 10,722 | 12,377 | 3,463 | 8,926 | 11,935 |
| HOLIDAYS | 9,094 | (2,186) | 10,955 | - | 5,000 | 4,828 |
| OTHER LABOR | 14,018 | 2,262 | 23,277 | - | 5,000 | 8,628 |
| SAFETY/TRAINING LABOR | 2,640 | 9,018 | 7,317 | 2,657 | 5,314 | 6,881 |
| | 454,826 | 500,881 | 587,589 | 257,797 | 557,594 | 613,556 |
| Full-time | 417,903 | 494,795 | 548,645 | 241,486 | 523,892 | 600,160 |
| Part-time | 1,176 | 952 | 1,000 | 471 | 1,050 | 1,000 |
| Over-time | 1,155 | 982 | 5,800 | 239 | 2,500 | 5,800 |
| Vested Vacation & Sick Leave | (461) | (3,672) | - | - | - | - |
| Other Post Employment Benefits | 25,212 | (2,655) | - | - | - | - |
| City Charge | 9,841 | 10,479 | 32,144 | 15,601 | 30,152 | 6,596 |
| | 454,826 | 500,881 | 587,589 | 257,797 | 557,594 | 613,556 |
| | 2021 BUDGET | 2022 BUDGET | 2023 BUDGET | 2024 PROPOSED | | |
| Positions | 0.50 | 0.50 | 0.50 | 0.50 | | |
| Manager | 0.50 | 0.50 | 0.50 | 0.50 | | |
| Supervisor | 0.00 | 1.00 | 1.00 | 1.00 | | |
| Lead Operator | 0.50 | 0.50 | 0.50 | 0.50 | | |
| Control System Tech/Operator | 3.30 | 2.30 | 4.70 | 4.70 | | |
| Operator | 1.80 | 1.80 | 0.00 | 0.00 | | |
| Operator-in-training | 0.00 | 0.00 | 0.50 | 0.50 | | |
| Finance Coordinator | 0.50 | 0.50 | 0.50 | 0.50 | | |
| Accounting Coordinator | 0.50 | 0.50 | 0.50 | 0.50 | | |
| Office Coordinator | 7.60 | 7.60 | 8.70 | 8.70 | | |

Wastewater Budget 2024 Proposed

OPERATION EXPENSES

Disposal and Capital Charges

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---|-------------|-------------|------------|
| 81001020.56150 | Disposal- Linnie Lac (Muskego Area) | 66,000 | 68,000 | 2,000 |
| 81001020.56150 | Disposal- MMSD Quaterly treatment user charges | 2,634,451 | 2,752,186 | 117,735 |
| 81001020.56160 | MMSD Capital charges | 5,403,800 | 5,546,417 | 142,617 |
| 81001021.56130 | Pumping- Power & fuel: Electric & fuel to run lift stations | 42,500 | 44,000 | 1,500 |
| 81001026.56140 | Chemicals: Lift station wet wells | 2,000 | 1,000 | (1,000) |

Transportation Expenses

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|-----------------------|-------------|-------------|------------|
| 81001028.50010 | Labor | 11,161 | 10,246 | (915) |
| 81001028.54020 | Contracted Services | 12,000 | 12,000 | - |
| 81001028.54110 | Supplies | 2,000 | 2,000 | - |
| 81001028.54190 | Gas, oil, tires, etc. | 19,000 | 20,000 | 1,000 |
| 81001028.56030 | Insurance | 3,450 | 4,500 | 1,050 |

MAINTENANCE EXPENSES

Collection System

Sewer mains, laterals, manholes, force mains

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|--|-------------|-------------|------------|
| 81001131.50010 | Labor | 207,080 | 214,869 | 7,789 |
| 81001131.52030 | Contracted Services - Maint., relining, manhole grouting | 300,000 | 350,000 | 50,000 |
| 81001131.52033 | Flow monitoring | 58,000 | 58,000 | - |
| 81001131.54110 | Supplies | 30,000 | 30,000 | - |

Pumping System

Liftstations, Supervisory Control & SCADA, elevator inspections & auxiliary generator

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---------------------|-------------|-------------|------------|
| 81001132.50010 | Labor | 114,416 | 108,320 | (6,096) |
| 81001132.52030 | Contracted Services | 36,000 | 45,000 | 9,000 |
| 81001132.54110 | Supplies | 13,000 | 13,000 | - |

General Plant (non-lift station)

Shop & Utility storage building operation and shared expenses for office are at Well #7

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---------------------|-------------|-------------|------------|
| 81001134.50010 | Labor | 7,519 | 10,670 | 3,151 |
| 81001134.52030 | Contracted Services | 29,750 | 15,000 | (14,750) |
| 81001134.54110 | Supplies | 6,000 | 6,000 | - |

CUSTOMER ACCOUNTING & COLLECTION EXPENSES

Meter Expense

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---|-------------|-------------|------------|
| 81001235.56170 | Maintenance of meters: Sewer share (1/2) of Water Utility costs per PSC rules | 215,000 | 215,000 | - |

Customer Accounting & Collecting

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---------------------|-------------|-------------|------------|
| 81001240.52030 | Contracted Services | 33,500 | 33,500 | - |
| 81001240.54110 | Supplies | 15,000 | 15,000 | - |

Wastewater Budget 2024 Proposed

ADMINISTRATIVE, EMPLOYEE BENEFITS & GENERAL EXPENSES

Administrative and Health Benefits

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---------------------------------|-------------|-------------|------------|
| 81001350.50010 | Administrative & General- Labor | 152,350 | 188,972 | 36,622 |
| 81001350.51030 | Health Insurance | 147,082 | 148,938 | 1,856 |
| 81001350.51065 | Vision/Dental Insurance | 3,402 | 3,405 | 3 |
| 81001350.51070 | Life Insurance | 1,034 | 1,080 | 46 |
| 81001351.54120 | Office Supplies & Expenses | 22,000 | 22,500 | 500 |

Outside Services

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|--|-------------|-------------|------------|
| 81001352.56200 | Accounting: City Finance Dept charge & Audit Fees | 18,000 | 20,000 | 2,000 |
| 81001352.56210 | Legal: Percentage share (4%) of City Attorney base costs | 11,712 | 13,000 | 1,288 |
| 81001352.56220 | Engineering: City Engineering charges & technical services - Increase for Cross Connection Charge | 18,000 | 15,000 | (3,000) |
| 81001352.56250 | Other: GIS services | 7,500 | 7,500 | - |

Employee Benefits

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|---------------------------------------|-------------|-------------|------------|
| 81001353.56020 | Workman's Comp Insurance | 15,000 | 15,000 | - |
| 81001354.50080 | Vacation wages | 41,137 | 48,207 | 7,070 |
| 81001354.50090 | Sick leave wages & Workers Comp wages | 12,377 | 11,935 | (442) |
| 81001354.50100 | Holiday wages | 10,955 | 4,828 | (6,127) |
| 81001354.50110 | Other Labor | 23,277 | 8,628 | (14,649) |
| 81001354.51010 | Wisconsin Retirement System Payments | 39,957 | 42,037 | 2,080 |
| 81001354.51020 | Social Security | 44,951 | 46,937 | 1,986 |
| 81001354.51060 | Disability Insurance | 722 | 672 | (50) |
| 81001354.52070 | Drug Testing | - | 700 | 700 |

Safety & Training

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|--------------------------------|-------------|-------------|------------|
| 81001353.56050 | Property & Liability Insurance | 9,000 | 15,000 | 6,000 |
| 81001355.50010 | Labor | 7,317 | 6,881 | (436) |
| 81001355.52030 | Contracted Services | 1,000 | 1,000 | - |
| 81001355.54110 | Supplies | 3,500 | 4,000 | 500 |
| 81001355.54112 | Rebate program | 400 | 300 | (100) |
| 81001355.54300 | Training and Workshops | 2,000 | 2,000 | - |

Miscellaneous Expenses

| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|--------------|-------------|-------------|------------|
| 81010000.58010 | Depreciation | 935,000 | 925,000 | (10,000) |

Non-Operating Expenses

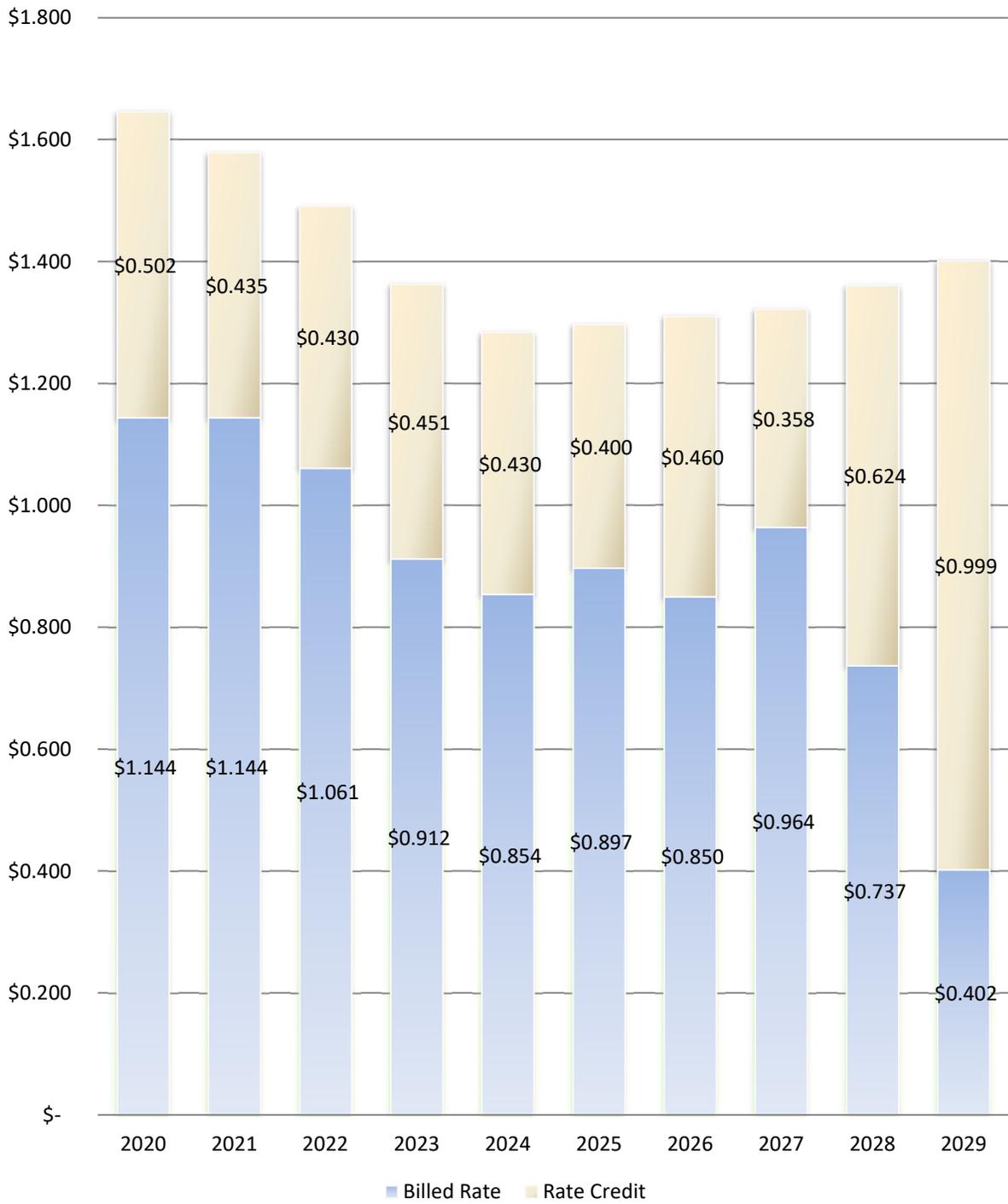
| Account | Description | 2022 Budget | 2023 Budget | Difference |
|----------------|----------------|-------------|-------------|------------|
| 81001132.52050 | Grant Projects | - | - | - |

| | | | |
|--------------|-------------------|-------------------|----------------|
| Total | 10,789,300 | 11,128,228 | 338,928 |
|--------------|-------------------|-------------------|----------------|

NEW BERLIN SEWER UTILITY
PRELIMINARY BUDGET ANALYSIS

| | | | | | 2022 to 2023 | | | | | | |
|---------------------------|-----------------------------|-------------------------|-----------------------|-----------------------|-----------------------|---------------|-------------------------|------------|-------|------------|---------|
| | | | | | 2021 to 2022 | | 2023 to 2024 | | | | |
| | | A | B | C | D | | | | | | |
| | | 2021 | 2022 | 2023 est. | 2024 | Percent of | D-C | B-A | C-B | D-C | Average |
| | | ACTUAL | ACTUAL | ESTIMATED | PROPOSED | Total Expense | \$ | % | % | % | Annual |
| | | | | | | Difference | | Difference | | Difference | |
| a) | OPERATING REVENUES | 11,255,697 | 11,226,186 | 11,251,092 | 11,034,275 | | (216,817) | -0.3% | 0.2% | -1.9% | -0.7% |
| LESS: | | | | | | | | | | | |
| b) | MMSD Disposal | (2,419,446) | (2,532,613) | (2,610,038) | (2,752,186) | 24.7% | 142,148 | 4.7% | 3.1% | 5.4% | 4.4% |
| c) | MMSD Capital | (5,570,431) | (5,525,040) | (5,327,768) | (5,546,417) | 49.8% | 218,649 | -0.8% | -3.6% | 4.1% | -0.1% |
| d) | Taxes | (31,382) | (34,651) | (36,320) | (46,937) | 0.4% | 10,617 | 10.4% | 4.8% | 29.2% | 14.8% |
| e) | Depreciation | (886,480) | (900,759) | (935,000) | (925,000) | 8.3% | (10,000) | 1.6% | 3.8% | -1.1% | 1.4% |
| | Total non-controllable | (8,907,739) | (8,993,063) | (8,909,126) | (9,270,540) | 83.3% | 361,414 | 1.0% | -0.9% | 4.1% | 1.4% |
| f) | Controllable Contribution | 2,347,958 | 2,233,123 | 2,341,966 | 1,763,735 | | (578,231) | | | | |
| Partially controlled cost | | | | | | | | | | | |
| g) | Collect system - contracted | (48,812) | (395,783) | (375,000) | (350,000) | | | | | | |
| | Flow Monitoring | (59,785) | (59,074) | (63,000) | (58,000) | 3.6% | 30,000 | 318.8% | -3.7% | -6.8% | 102.8% |
| h) | All other expenses | (1,113,395) | (1,280,467) | (1,460,461) | (1,449,688) | 13.0% | (10,773) | 15.0% | 14.1% | -0.7% | 9.4% |
| | Operating Income (loss) | <u>1,125,966</u> | <u>497,799</u> | <u>443,505</u> | <u>(93,953)</u> | | <u>(537,458)</u> | | | | |
| i) | Nonoperating revenue | <u>160,064</u> | <u>103,094</u> | <u>550,252</u> | <u>500,000</u> | | <u>(50,252)</u> | | | | |
| k) | Change in Net Assets | <u><u>1,286,030</u></u> | <u><u>600,893</u></u> | <u><u>993,757</u></u> | <u><u>406,047</u></u> | | <u><u>(587,710)</u></u> | | | | |

New Berlin Capital Rate per \$1,000 of Equalized Value from 2019 Through 2028



Billed

Budget

Estimated

MMSD Capital Charges to New Berlin

| Year Paid | Capital Charges | City Population | Charge Per Capita |
|-----------|-----------------|-----------------|-------------------|
| 1999 | 1,988,321 | 36,946 | 53.82 |
| 2000 | 2,113,022 | 37,411 | 56.48 |
| 2001 | 2,275,705 | 38,461 | 59.17 |
| 2002 | 3,326,803 | 38,652 | 86.07 |
| 2003 | 2,875,740 | 38,920 | 73.89 |
| 2004 | 3,441,054 | 38,804 | 88.68 |
| 2005 | 4,965,539 | 38,896 | 127.66 |
| 2006 | 4,714,179 | 38,969 | 120.97 |
| 2007 | 4,655,796 | 39,260 | 118.59 |
| 2008 | 5,092,177 | 39,460 | 129.05 |
| 2009 | 4,965,148 | 39,500 | 125.70 |
| 2010 | 4,888,961 | 39,300 | 124.40 |
| 2011 | 5,499,951 | 39,584 | 138.94 |
| 2012 | 5,790,700 | 39,594 | 146.25 |
| 2013 | 5,797,957 | 39,770 | 145.79 |
| 2014 | 5,796,579 | 39,915 | 145.22 |
| 2015 | 6,306,515 | 40,130 | 157.15 |
| 2016 | 5,327,768 | 40,310 | 132.17 |
| 2017 | 6,263,289 | 40,027 | 156.48 |
| 2018 | 6,469,406 | 40,137 | 161.18 |
| 2019 | 6,161,909 | 40,287 | 152.95 |
| 2020 | 5,461,920 | 40,437 | 135.07 |
| 2021 | 5,570,431 | 40,587 | 137.25 |
| 2022 | 5,525,040 | 40,451 | 136.59 |
| 2023 | 5,403,800 | 40,601 | 133.10 |
| 2024 | 5,546,417 | 40,450 | 137.12 |

Average annual increase is 4.7% per year

Note: Charge per capita includes the entire city, however the entire city is not included in the Sewer Utility.

NEW BERLIN SEWER UTILITY
2024 CAPITAL BUDGET

| Priority | Description | Cost | Funding Source |
|----------|-------------------------|---------|-----------------|
| 1 | Davit Cranes | 76,000 | Working Capital |
| 2 | I/O Project | 15,500 | Working Capital |
| 3 | Excavator | 150,000 | Working Capital |
| 4 | Excavator Trailer | 25,500 | Working Capital |
| 5 | Hydraulic Guillotine | 9,000 | Working Capital |
| 6 | Lawn Mower | 13,000 | Working Capital |
| 7 | Moorland Rd Adjustments | 15,000 | Working Capital |
| 8 | PC Replacement | 7,000 | Working Capital |
| 9 | Street Sweeper | 10,600 | Working Capital |
| TOTAL | | 321,600 | |

Funding Sources:

| | |
|-----------------|---------|
| Working Capital | 321,600 |
| Impact Fees | - |
| | 321,600 |

**NEW BERLIN WASTEWATER UTILITY
TEN YEAR CAPITAL IMPROVEMENT PROGRAM
2024 - 2033**

| Project | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | TOTAL |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|------------------|
| | | | | | | | | | | | ----- |
| Moorland Road Adjustment | 15,000 | 15,000 | 50,000 | 35,000 | | | | | | | 115,000 |
| I/O Project | 15,500 | | | | | | | | | | 15,500 |
| Davit Cranes | 76,000 | | | | | | | | | | 76,000 |
| Guillotine Pipe Cutter | 9,000 | | | | | | | | | | 9,000 |
| Shop Floor Sweeper | 10,600 | | | | | | | | | | 10,600 |
| Flow Monitors | | | 20,000 | | | | | 20,000 | | | 40,000 |
| Security Upgrades | | 50,000 | | | | | | | | | 50,000 |
| SCADA Upgrade | | 80,000 | | | | | 100,000 | | | | 180,000 |
| Vehicle Replacement: #218, #272 | | | | 100,000 | | | | | | | 100,000 |
| Vehicle Replacement: #236, #294 | 188,500 | | | | | | | | | | 188,500 |
| Vehicle Replacement: #273 | | | | | 120,000 | | | | | | 120,000 |
| Vehicle Replacement: #222 | | 160,000 | | | | | | | | | 160,000 |
| Vehicle Replacement: #244 | | | | | | 100,000 | | | | | 100,000 |
| Vehicle Replacement: #224 | | | | | | | | | 40,000 | | 40,000 |
| Vehicle Replacement: #230, #272 | | | 110,000 | | | | | | | | 110,000 |
| PC Replacement | 7,000 | 10,000 | 7,000 | 8,000 | 8,000 | 10,000 | 8,000 | 8,000 | 8,000 | 10,000 | 84,000 |
| TOTAL | 321,600 | 315,000 | 187,000 | 143,000 | 128,000 | 110,000 | 108,000 | 28,000 | 48,000 | 10,000 | 1,398,600 |

Note: Dependent on City CIP Projects

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

Project Title: Davit Cranes

Department Priority # 1

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|-----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 76,000 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 76,000 | | | | |

Project Scope and Description:

Davit Cranes

Location:

Regal Manor West Lift Station

Westward Manor Lift Station

Analysis of Need:

These cranes are needed at each site to raise/lower pumps and mixers from wet wells. In the past, we have used a truck with a crane to lift/lower pumps, but with new equipment in the wet wells and access to/through the hatches being more difficult, these permanent cranes will be easier to use for removing and putting back in after inspection and repairs.

Alternatives:

Continue at these sites as we have done in the past, knowing we could have damage to buildings or equipment from getting the vehicle into tight spots for maintenance.

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

| | |
|----------------------------|-------------------------|
| Project Title: I/O Upgrade | Department Priority # 2 |
|----------------------------|-------------------------|

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|-----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 15,500 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 15,500 | | | | |

Project Scope and Description:

Upgrade the I/O (Input/Output) at all pump houses and lift stations.

Location: City Wide

Analysis of Need:

The I/O sends and receives data from/to field instrumentation and the central processor of the PLC to control the pumping process. The existing I/O system is obsolete and is no longer supported by the manufacturer.

Alternatives:

Replacement I/O for the existing system is cost-prohibitive and difficult to obtain. Six to eight weeks lead time on replacement parts.

Ongoing Operating Costs:

Pump house and lift stations shut down until parts arrive to repair.

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

Project Title: Excavator

Department Priority # 3

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|------------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 150,000 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 150,000 | | | | |

Project Scope and Description:

Excavator

Location:

City Wide

Analysis of Need:

This piece of equipment will be used in all major excavations such as water main breaks, hydrant excavations, or wastewater manhole vault repairs.

Alternatives:

This excavator will replace our current backhoe which is 22 years old. The unit will allow staff to excavate to deeper depths in a safe manner.

Ongoing Operating Costs:

None

50% Water

50% Wastewater

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY – Wastewater

| | |
|--------------------------------------|-------------------------|
| Project Title: Trailer for Excavator | Department Priority # 4 |
|--------------------------------------|-------------------------|

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|-----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 25,500 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 25,000 | | | | |

Project Scope and Description:

Trailer for Excavator

Location:

City Wide

Analysis of Need:

This trailer will be used to haul the excavator to and from dig sites for excavations and repairs.

Alternatives:

None

Ongoing Operating Costs:

None

50% Water

50% Wastewater

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

Project Title: Hydraulic Guillotine

Department Priority # 5

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 9,000 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 9,000 | | | | |

Project Scope and Description:

Hydraulic Guillotine

Location:

City Wide

Analysis of Need:

This tool cuts pipes on water and wastewater mains once the operator sets the machine up. This purchase is for employee safety due to accidental injuries using a cut-off saw.

Alternatives:

Potential catastrophic injuries to employees

Ongoing Operating Costs:

None

50% Water

50% Wastewater

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

| | |
|---------------------------|-------------------------|
| Project Title: Lawn Mower | Department Priority # 6 |
|---------------------------|-------------------------|

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|-----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$ 13,000 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 13,000 | | | | |

Project Scope and Description:

Lawn Mower

Location:

City Wide

Analysis of Need:

The Utility cuts grass at 18 different properties throughout the city.

Alternatives:

The current mowers are 11 years old, and reliability is becoming a concern. In the past few months, the mower had to be repaired three times. This unit will be sold at auction to offset a portion of the cost of a new mower.

Ongoing Operating Costs:

None

50% Water

50% Wastewater

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

Project Title: Moorland Road Reconstruction Adjustment

Department Priority # 7

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|------------------------------|----------|----------|----------|----------|------|
| Land Acquisition | | | | | |
| Equipment | | | | | |
| Construction | \$15,000 | \$15,000 | \$50,000 | \$35,000 | |
| Engineering & Administration | | | | | |
| Total | \$15,000 | \$15,000 | \$50,000 | \$35,000 | |

Project Scope and Description:

Moorland Road Reconstruction

Location:

Moorland Road: National Avenue to Cleveland Avenue

Analysis of Need:

Valve boxes will need to be adjusted by the contractor to complete the road project for Waukesha County.

Alternatives:

None

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Wastewater

Project Title: iPad Replacement/Computer Replacement

Department Priority # 8

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|----------|-----------|----------|----------|----------|
| Land Acquisition | | | | | |
| Equipment | \$ 7,000 | \$ 10,000 | \$ 7,000 | \$ 8,000 | \$ 8,000 |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 7,000 | \$ 10,000 | \$ 7,000 | \$ 8,000 | \$ 8,000 |

Project Scope and Description:

Computer Replacement

Location:

Citywide

Analysis of Need:

Per the City's IT department, personal computers and iPads are to be replaced on a four (4) year rotation.

Alternatives:

High maintenance cost for repairs.

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Water

Project Title: Shop Floor Sweeper

Department Priority # 9

| Item | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|-----------|------|------|------|------|
| Land Acquisition | | | | | |
| Equipment | \$10,600 | | | | |
| Construction | | | | | |
| Engineering & Administration | | | | | |
| Total | \$ 10,600 | | | | |

Project Scope and Description:

Sweeper

Location:

Utility Building

Analysis of Need:

Every two to three months staff cleans the garage and shop floors at our Utility Building. This machine will allow staff to clean more often and will be a time consuming task.

Alternatives:

None

Ongoing Operating Costs:

None