



Utility Committee MEETING AGENDA

October 24, 2023 - 4:45 PM
Council Chambers
3805 S. Casper Drive

Posted 10/18/2023

AGENDA

1. CALL TO ORDER

2. ROLL CALL; DECLARATION OF QUORUM; PUBLIC NOTICE

3. APPROVAL OF MINUTES

- A. September 26, 2023 Utility Committee Meeting Minutes

4. OLD BUSINESS

- A. PSC Rate Case Information

5. NEW BUSINESS

- A. UT 13-23 Recommend to the Utility Committee & Common Council to approve a reduction of Wastewater rates by 2.5% to help offset an increase of water rates.
- B. UT 14-23 Discussion and possible approval on the proposed 2024 Water Utility Operating Budget
- C. UT 15-23 Discussion and possible approval on the proposed 2024 Water Utility CIP Budget. Information included in the 2024 Water Utility Operating Budget.
- D. UT 16-23 Discussion and possible approval on the proposed 2024 Wastewater Utility Operating Budget.
- E. UT 17-23 Discussion and possible approval on the proposed 2024 Wastewater Utility CIP Budget. Information included in the 2024 Wastewater Utility Operating Budget.

6. UPDATES

7. ADJOURN

Supplemental Information:

- The meeting agenda and agenda packet are available online at www.NewBerlin.org. The minutes are published online and are approved at the next regularly scheduled meeting.
- It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order.
- You may provide comments to the City Clerk via email at CitizenComments@NewBerlin.org. Comments will be forwarded to the Mayor and members of the governing body. Emailed comments are not read during the meeting.
- The City of New Berlin strives to host inclusive, accessible meetings that enable all individuals to engage and participate fully. Any person who has a qualifying disability under the Americans with Disabilities Act that requires that the meeting be accessible, please contact City Clerk Rubina R. Medina at (262) 786-8610 or via email at CityClerk@NewBerlinWI.gov at least 48 hours before the scheduled meeting time. Efforts will be made to accommodate the needs of disabled individuals through appropriate aids and/or services.
- It is also possible that members of and possibly a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to in the above notice.



Utility Committee MEETING MINUTES

September 26, 2023 - 4:45 PM
Council Chambers
3805 S. Casper Drive

Please note: Minutes are unofficial until approved at the next regular scheduled meeting.

MINUTES

1. CALL TO ORDER

Alderman Harenda called the meeting to order at 4:46PM

2. ROLL CALL; DECLARATION OF QUORUM; PUBLIC NOTICE

Deputy City Clerk Sherri Hanson took the roll call as follows:

Present: Alderperson Hopkins, Alderperson Harenda, Commissioner Nissen Jr., Commissioner Anderson, Alderperson Kroupa

Staff Present: City Attorney Mark Blum, Utility Manager Jim Hart, Accounting Supervisor John Sughrue and Deputy City Clerk Sherri Hanson

3. APPROVAL OF MINUTES

A. July 25, 2023 Utility Committee Meeting Minutes

MOTION: Motion to Approve the July 25, 2023 Utility Committee Meeting Minutes

VOTE: Motion by: Alderperson Kroupa
Second by: Alderperson Hopkins
Motion Passed 5-0

4. NEW BUSINESS

A. UT 12-23 Recommend the Common Council to approve the Sanitary Sewer Main Connection Policy for properties experiencing a hardship situation and connection to the city sanitary sewer is the owners only viable option on the street adjacent to the side frontage of the property.

MOTION: Motion to Approve

VOTE: Motion by: Alderperson Hopkins
Second by: Commissioner Anderson
Motion Passed 5-0

5. OLD BUSINESS

A. UT 10-23 Recommend the Common Council approve the agreement between the Utility and John and Karen Emanuele to hook up to municipal water and sewer including applicable fees associated with these connections.

MOTION: Motion to Approve

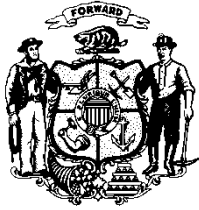
VOTE: Motion by: Commissioner Nissen Jr.
Second by: Alderperson Kroupa
Motion 5-0

6. ADJOURN

MOTION: Motion to Adjourn at 4:53PM

VOTE: Motion by: Alderperson Kroupa
Second by: Commissioner Nissen Jr.
Motion 5-0

*Respectfully Submitted,
Sherri Hanson, Deputy City Clerk*



Public Service Commission of Wisconsin

Rebecca Cameron Valcq, Chairperson
Tyler Huebner, Commissioner
Summer Strand, Commissioner

4822 Madison Yards Way
P.O. Box 7854
Madison, WI 53707-7854

Public Service Commission of Wisconsin
RECEIVED: 9/25/2023 12:25:00 PM

September 25, 2023

Mr. John Sughroue, Accounting Supervisor
New Berlin Water Utility
4000 S Casper Drive
New Berlin, WI 53151

Re: Application of the City of New Berlin, Waukesha County, 4090-WR-104
Wisconsin, as a Water Public Utility, for Authority to
Adjust Water Rates

Dear Mr. Sughroue:

Public Service Commission (Commission) staff has analyzed the New Berlin Water Utility's (applicant) application for a water rate increase. The Commission received the application on June 30, 2023. The attached proposal contains Commission staff's proposed 2023 test year revenue requirement exhibit (Exhibit) and will serve as the basis for the cost-of-service study. Andrew Fisher, rate analyst, will soon develop the cost-of-service study and a proposed rate design. The rate analyst will file a copy of that exhibit in the [Electronic Records Filing](#) (ERF) system separately upon completion. Commission staff will submit both proposals at the public hearing, which will be scheduled at a later date.

In its application, the applicant stated that it filed for the rate increase due to increased operating and maintenance costs, and to recover costs from multiple infrastructure projects. The applicant also purchases its water from Milwaukee Water Works (MWW) and stated that its purchased water costs have increased because MWW increased its rates through a Conventional Rate Case (CRC) in 2023.

The applicant requested a return on net investment rate base of 6.00 percent. The Commission calculates the benchmark rate of return weekly based on a three-month rolling average of municipal bond rates and determines a floor annually. The benchmark rate of return at the time Commission staff finalized the revenue requirement for this case was 6.40 percent. Commission staff estimated the applicant's capital employed in providing public utility service associated with the net investment rate base to be 77.33 percent municipal equity and 22.67 percent long-term debt. The applicant's composite cost of debt is 2.97 percent. A return on rate base of 6.40 percent will provide a 7.41 percent return on municipal earning equity and 7.48 times interest coverage. Commission staff considers that this return on rate base will provide the applicant with sufficient earnings to help address future capital and unforeseen operating needs and will also maintain confidence in the applicant's financial integrity without resulting in customer rates that are excessive.

The applicant's last CRC was in 2008. Although the applicant has minimal long-term debt, the applicant should monitor future earnings and overall financial stability to maintain good financial health. The applicant purchases all of its water from MWW and used the Purchased Water Adjustment Clause (PWAC) process twice since 2008 to obtain rate increases when the MWW's wholesale rate increased as a result of a CRC. However, Commission staff recommends that the applicant apply for a CRC more frequently in the future to ensure that rates are adequate for future projects and its long-term financial stability. Commission staff also recommends that the applicant consider using the Simplified Rate Case (SRC) process in the future to obtain regular inflationary rate increases.

Schedule 5 of the Exhibit is the list of depreciation rates that is the basis of Commission staff's estimated depreciation expense for the test year. Some depreciation rates may be different than those previously authorized for the applicant. Commission staff recommends that the Commission certify these depreciation rates for use by the applicant effective January 1, 2023. Please note that the general service and public fire protection rates are typically effective within 90 days of the Final Decision.

The Commission staff Exhibit is intended to provide the Commission with Commission staff's analysis and is not a final decision. After review of the attached Exhibit, the applicant may present its own case and may submit any additional information it believes to be pertinent to substantiate its position within five business days of the date of this letter. If Commission staff does not receive a response within that time, it will assume the applicant is in agreement with the staff proposal, and the Commission staff rate analyst will use the revenue requirement to develop a rate proposal. Please note that this is the applicant's primary opportunity to address any concerns or changes to Commission staff's proposed revenue requirement Exhibit.

In order to receive notification of official correspondence (i.e. data requests, notices, final decisions, etc.), individuals must subscribe to the Utility ID or PSC Docket. To subscribe, go to the Commission's [ERF](#) system. For help subscribing, go to [Subscribing to Dockets](#).

If you have any questions regarding the above, please contact me. If you have any questions regarding the status of your rate case, please contact Andrew Fisher at (608) 266-3905 or by e-mail at Andrew.Fisher@wisconsin.gov.

Sincerely,

Stephen Elmer

Stephen Elmer
Public Utility Auditor
Public Service Commission of Wisconsin
Division of Water Utility Regulation and Analysis
608.267.0637 | Stephen.Elmer@wisconsin.gov

SLE:krl DL:01966256

Ex.-PSC-Revenue Requirement

New Berlin Water Utility

Estimated 2023 Operating Income Statement

Net Investment Rate Base

and 2023 Estimated Revenue Requirement

**New Berlin Water Utility
Estimated Operating Revenues
for the 2023 Test Year**

	Utility Estimate	Adjustments		Staff Estimate
		No.	Amount	
Unmetered Sales to General Customers	\$ 10,000		\$ 0	\$ 10,000
Metered Sales to General Customers:				
Residential	2,384,782	1	(106,249)	2,278,533
Multi-family Residential	554,758		0	554,758
Commercial	826,681		0	826,681
Industrial	321,176		0	321,176
Public Authority	39,725		0	39,725
Irrigation	0		0	0
Total Metered Sales	\$ 4,127,123		\$ (106,249)	\$ 4,020,873
Private Fire Protection	167,928		0	167,928
Public Fire Protection	705,893		0	705,893
Other Water Sales	0		0	0
Sales for Resale	0		0	0
Interdepartmental	0		0	0
Total Water Sales	\$ 5,010,944		\$ (106,249)	\$ 4,904,694
Forfeited Discounts	35,000		0	35,000
Rents of Water Property	235,000		0	235,000
Interdepartmental Rents	0		0	0
Other Water Revenues	110,000		0	110,000
Total Operating Revenues	\$ <u>5,390,944</u>		\$ <u>(106,249)</u>	\$ <u>5,284,694</u>

New Berlin Water Utility
Estimated Operating Income Statement and Net Investment Rate Base
for the 2023 Test Year

	Utility Estimate		Adjustments		Staff Estimate
		No.	Amount		
Total Operating Revenues:	\$ 5,390,944	1	\$ (106,250)	\$	5,284,694
Operating Expenses:					
Source of Supply	1,500,000	2	112,564		1,612,564
Pumping	285,532		0		285,532
Water Treatment	66,903		0		66,903
Transmission and Distribution	518,621	3	115,546		634,167
Customer Accounts	45,935		0		45,935
Sales	0		0		0
Administrative and General	574,088	4	(132)		573,956
Total Operation & Maintenance Expenses	\$ 2,991,079		\$ 227,978	\$	3,219,057
Depreciation	966,254		0		966,254
Amortization	0		0		0
Taxes	833,334		0		833,334
Total Operating Expenses	\$ 4,790,667		\$ 227,978	\$	5,018,645
Net Operating Income (Loss)	\$ 600,277		\$ (334,228)	\$	266,049
Net Investment Rate Base:					
Utility Plant in Service	\$ 41,173,122		\$ 0	\$	41,173,122
Less:					
Accumulated Provision for Depreciation	12,396,491		0		12,396,491
Net Plant in Service	\$ 28,776,631		\$ 0	\$	28,776,631
Add: Materials and Supplies	0		0		0
Less: Regulatory Liability - pre-2003					
Depreciation on Contributed Plant	250,125	5	(125,056)		125,069
Net Investment Rate Base	\$ 28,526,506		\$ 125,056	\$	28,651,562
Rate of Return	2.10%				0.93%

New Berlin Water Utility
Estimated Income Statement and Revenue Requirement
for the 2023 Test Year
to Yield a 6.40% Return on the Net Investment Rate Base

	Staff Estimate	Increase Required	Proposed Rate Level
Total Operating Revenues:	\$ <u>5,284,694</u>	\$ <u>1,567,651</u>	\$ <u>6,852,345</u>
Operating Expenses:			
Source of Supply	1,612,564		1,612,564
Pumping	285,532		285,532
Water Treatment	66,903		66,903
Transmission and Distribution	634,167		634,167
Customer Accounts	45,935		45,935
Sales	0		0
Administrative and General	<u>573,956</u>		<u>573,956</u>
Total Operation & Maintenance Expenses	\$ 3,219,057		\$ 3,219,057
Depreciation	966,254		966,254
Amortization	0		0
Taxes	<u>833,334</u>		<u>833,334</u>
Total Operating Expenses	\$ <u>5,018,645</u>		\$ <u>5,018,645</u>
Net Operating Income (Loss)	\$ <u><u>266,049</u></u>		\$ <u><u>1,833,700</u></u>
Net Investment Rate Base:			
Utility Plant in Service	\$ 41,173,122		\$ 41,173,122
Less:			
Accumulated Provision for Depreciation	<u>12,396,491</u>		<u>12,396,491</u>
Net Plant in Service	\$ <u>28,776,631</u>		\$ <u>28,776,631</u>
Add: Materials and Supplies	0		0
Less: Regulatory Liability - pre-2003 Depreciation on Contributed Plant	<u>125,069</u>		<u>125,069</u>
Net Investment Rate Base	\$ <u><u>28,651,562</u></u>		\$ <u><u>28,651,562</u></u>
Rate of Return	0.93%		6.40%

New Berlin Water Utility Schedule of Staff Adjustments

**Adjustments
at 6.00% ROR**
\$ 1,111,313
22.95%

Utility Requested Rate IncreaseAdjustment No. 1

Metered Sales to Customers

Utility Estimate	\$ 4,127,123
Staff Estimate	\$ 4,020,873
Adjustment	

\$ 106,250

Additional Detail

The test year estimate for Account 461.1 (Residential) was revised to be more consistent with customer usage in 2022 and 2023 YTD.

Adjustment No. 2

Source of Supply Expense

Utility Estimate	\$ 1,500,000
Staff Estimate	\$ 1,612,564
Adjustment	

\$ 112,564

Additional Detail

The test year estimate for Account 602 (Purchased Water) was revised to reflect the increased cost of purchasing water from Milwaukee Water Works (MWW) due to MWW completing a conventional rate case in 2023.

Adjustment No. 3

Transmission and Distribution Expense

Utility Estimate	\$ 518,621
Staff Estimate	\$ 634,167
Adjustment	

\$ 115,546

Additional Detail

The test year estimate for Account 672 (Maintenance of Distribution Reservoirs and Standpipes) was revised to include a more reasonable estimate for future tower painting expenses.

New Berlin Water Utility Schedule of Staff Adjustments

Adjustment No. 4

Administrative and General Expense

Utility Estimate	\$ 574,088	
Staff Estimate	\$ 573,956	
Adjustment		\$ (132)

Additional Detail

The test year estimate for Account 921 (Office Supplies and Expenses) was revised to remove a portion of membership dues used for lobbying.

Adjustment No. 5

Adjustment to Net Investment Rate Base (NIRB) / Rate of Return

Utility Estimate	\$ 28,526,506
Staff Estimate	\$ 28,651,562
Adjustment	\$ 125,056

Additional Detail

NIRB total was revised to correct an error in the application for the calculation of the average Regulatory Liability balance.

Adjustment to Return on NIRB based on requested 6.00% Rate of Return	\$ 7,503
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Increase Rate of Return to 6.40%	\$ 114,606
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Staff Estimated Rate Increase

\$ 1,567,651 33.10%

**New Berlin Water Utility
Schedule of Water Depreciation Rates
Effective January 1, 2023**

Account Number	Account Title	Depreciation Rate
	SOURCE OF SUPPLY PLANT	
314	Wells and Springs	2.90%
316	Supply Mains	1.80%
317	Other Water Source Plant	4.50%
	PUMPING PLANT	
321	Structures and Improvements	3.20%
323	Other Power Production Equipment	4.40%
325	Electric Pumping Equipment	4.40%
328	Other Pumping Equipment	4.40%
	WATER TREATMENT PLANT	
334	Other Water Treatment Equipment	6.00%
	TRANSMISSION AND DISTRIBUTION PLANT	
342	Distribution Reservoirs and Standpipes	1.90%
343	Transmission and Distribution Mains	1.30%
344	Fire Mains	1.30%
345	Services	2.90%
346	Meters	5.50%
348	Hydrants	2.20%
	GENERAL PLANT	
390	Structures and Improvements	2.90%
391	Office Furniture and Equipment	5.80%
391.1	Computer Equipment	26.70%
392	Transportation Equipment	13.30%
394	Tools, Shop and Garage Equipment	5.80%
396	Power Operated Equipment	7.50%
397	Communication Equipment	15.00%
397.1	SCADA Equipment	9.20%

City of New Berlin
Comparison of Water Bill
Existing Rates vs Proposed Rates

Customer Type	Meter Size (Inches)	Volume 1,000 Gallons	Quarterly		
			Bills at Current Rates	33% Increase	Diff w/ Decrease
Small Residential	5/8	8	49.28	65.54	16.26
Average Residential	5/8	18	91.78	122.07	30.29
Large Residential	5/8	35	164.03	218.16	54.13
					-
Small Multi-Family	1	40	193.34	257.14	63.80
Medium Multi-Family	1	100	442.34	588.31	145.97
Medium Multi-Family	2	175	787.07	1,046.80	259.73
Large Multi-Family	3	475	1,998.59	2,658.12	659.53
					-
Commercial/Industrial	5/8	25	121.53	161.63	40.10
Commercial/Industrial	3/4	50	226.28	300.95	74.67
Commercial/Industrial	3/4	75	330.03	438.94	108.91
Commercial/Industrial	1	75	338.59	450.32	111.73
Commercial/Industrial	1	150	649.84	864.29	214.45
Commercial/Industrial	1 1/2	225	996.22	1,324.97	328.75
Commercial/Industrial	2	300	1,305.82	1,736.74	430.92
Commercial/Industrial	3	500	2,179.65	2,898.93	719.28
Commercial/Industrial	4	700	2,904.82	3,863.41	958.59
					-
Large Commercial	2	1,300	4,775.82	6,351.84	1,576.02
Large Industrial	3	1,700	6,204.82	8,252.41	2,047.59
					-
Small Public Authority	1	20	108.84	144.76	35.92
Medium Public Authority	1 1/2	40	207.72	276.27	68.55
Large Public Authority	2	300	1,305.82	1,736.74	430.92

Utility ID	Utility Name	8000 GAL	18000 GAL	35000 GAL	Effective Date
6360	West Allis Municipal Water Utility	49.50	85.09	145.62	7/1/2023
760	Brookfield Municipal Water Utility	50.01	89.01	155.31	9/1/2022
4005	Muskego Water Public Utility	56.54	92.44	151.22	1/1/2021
6320	Wauwatosa Water Utility	75.48	144.80	262.68	8/7/2023
2105	Franklin Municipal Water Utility	76.42	140.42	249.22	6/23/2016
6240	Waukesha Water Utility	93.88	169.98	299.35	9/1/2022
4090	New Berlin Water Utility	49.28	91.78	164.03	1/1/2017
4090	New Berlin Water Utility	65.54	122.07	218.16	1/1/2024

OLD

NEW

STAFF REPORT

EXECUTIVE SUMMARY

CUSTOMER/PROJECT: Reduction of Wastewater Rates

LOCATION: City Wide

REQUEST:

To reduce wastewater rates by 2.5% starting January 1, 2024.

UTILITY MANAGER RECOMMENDATION:

Recommend to the Common Council to approve a reduction of Wastewater rates by 2.5% to help offset an increase in water rates.

DETAILS IN ATTACHED STAFF REPORT

**CITY OF NEW BERLIN
UTILITIES DEPARTMENT
STAFF REPORT**

Reduction of Wastewater Rates

DATE STAFF REPORT CREATED: October 17, 2023

CUSTOMER/PROJECT NAME: Reduction of Wastewater Rates

ISSUE/DESCRIPTION OF PROJECT: Reduce Wastewater rates by 2.5%

REQUESTED ACTION:

Recommend to the Common Council to approve a reduction of Wastewater rates by 2.5% to help offset an increase in water rates.

FISCAL IMPACT:

For every 1/2%, we lower it approximately \$54,000. 2 1/2% is approximately \$270,000 decrease in revenue.

SOURCE OF FUNDS: N/A

RATIONAL:

Wastewater rates were raised in 2018 to combat the rising capital charge from MMSD (Milwaukee Metro Sewerage District). Amounts have only increased 1.6% over the last 5 years.

ATTACHMENTS: Sewer Rate Decrease Information

City of New Berlin
Comparison of Sewer Bill
Existing Rates vs Proposed Rates

Customer Classification	Meter Size	gal (000)	Sewer			Percentage	Diff w/
			Volumetric charge	Meter charge	Total bill	decrease 2.5%	Decrease @ 2.5%
Quarterly							
Small Residential	5/8	8	18.07	168.68	186.75	182.08	(4.67)
Average Residential	5/8	18	40.66	168.68	209.34	204.10	(5.24)
Large Residential	5/8	35	79.06	168.68	247.74	241.54	(6.20)
Unmetered Sewer			-	209.33	209.33	204.10	(5.23)
Small Multi-Family	1	40	310.55	69.61	380.16	370.66	(9.50)
Medium Multi-Family	1	100	776.38	69.61	845.99	824.84	(21.15)
Medium Multi-Family	2	175	1,358.67	69.61	1,428.28	1,392.57	(35.70)
Large Multi-Family	3	475	3,687.81	69.61	3,757.42	3,663.48	(93.93)
Non-Certified Discharge							
Commercial/Industrial	5/8	25	194.10	69.61	263.71	257.11	(6.59)
Commercial/Industrial	3/4	50	388.19	69.61	457.80	446.36	(11.44)
Commercial/Industrial	3/4	75	582.29	69.61	651.90	635.60	(16.30)
Commercial/Industrial	1	75	582.29	69.61	651.90	635.60	(16.30)
Commercial/Industrial	1	150	1,164.57	69.61	1,234.18	1,203.33	(30.85)
Commercial/Industrial	1 1/2	225	1,746.86	69.61	1,816.47	1,771.05	(45.42)
Commercial/Industrial	2	300	2,329.14	69.61	2,398.75	2,338.78	(59.97)
Commercial/Industrial	3	500	3,881.90	69.61	3,951.51	3,852.72	(98.79)
Commercial/Industrial	4	700	5,434.66	69.61	5,504.27	5,366.66	(137.61)
Certified Discharge *							
Commercial/Industrial	5/8	25	162.01	64.22	226.23	220.58	(5.65)
Commercial/Industrial	3/4	50	324.03	64.22	388.25	378.54	(9.70)
Commercial/Industrial	3/4	75	486.04	64.22	550.26	536.50	(13.76)
Commercial/Industrial	1	75	486.04	64.22	550.26	536.50	(13.76)
Commercial/Industrial	1	150	972.08	64.22	1,036.30	1,010.39	(25.91)
Commercial/Industrial	1 1/2	225	1,458.11	64.22	1,522.33	1,484.27	(38.06)
Commercial/Industrial	2	300	1,944.15	64.22	2,008.37	1,958.16	(50.21)
Commercial/Industrial	3	500	3,240.25	64.22	3,304.47	3,221.86	(82.61)
Commercial/Industrial	4	700	4,536.35	64.22	4,600.57	4,485.56	(115.01)
Large Commercial	2	1,300	10,092.94	69.61	10,162.55	9,908.49	(254.06)
Large Industrial *	3	1,700	11,016.85	64.22	11,081.07	10,804.04	(277.03)
Small Public Authority	1	20	129.61	69.61	199.22	194.24	(4.98)
Medium Public Authority	1 1/2	40	259.22	69.61	328.83	320.61	(8.22)
Large Public Authority	2	300	1,944.15	69.61	2,013.76	1,963.42	(50.34)

* Additional volumetric amount is directly charged by MMSD and put on their bill, based on the chemicals discharged from their wastewater.

New Berlin Water & Sewer Utility
Combined Rate change

UT 13-23

Customer Type	Meter Size (Inches)	Volume 1,000 Gallons	Current Bills			33% W Inc 2.5% S Dec			
			Water	Sewer	Total	Water	Sewer	Total	Differ
QUARTERLY									
Small Residential	5/8	8	49.28	186.75	236.03	65.54	182.08	247.62	11.59
Average Residential	5/8	18	91.78	209.34	301.12	122.07	204.10	326.17	25.05
Large Residential	5/8	35	164.03	247.74	411.77	218.16	241.54	459.70	47.93
Unmetered Sewer				209.33	209.33	-	204.10	204.10	(5.23)
Small Multi-Family	1	40	193.34	380.16	573.50	257.14	370.66	627.80	54.30
Medium Multi-Family	1	100	442.34	845.99	1,288.33	588.31	824.84	1,413.15	124.82
Medium Multi-Family	2	175	787.07	1,428.28	2,215.35	1,046.80	1,392.57	2,439.37	224.03
Large Multi-Family	3	475	1,998.59	3,757.42	5,756.01	2,658.12	3,663.48	6,321.60	565.60
Non-Certified Discharge									
Commercial/Industrial	5/8	25	121.53	263.71	385.24	161.63	257.11	418.74	33.51
Commercial/Industrial	3/4	50	226.28	457.80	684.08	300.95	446.36	747.31	63.23
Commercial/Industrial	3/4	75	330.03	651.90	981.93	438.94	635.60	1,074.54	92.61
Commercial/Industrial	1	75	338.59	651.90	990.49	450.32	635.60	1,085.92	95.44
Commercial/Industrial	1	150	649.84	1,234.18	1,884.02	864.29	1,203.33	2,067.62	183.60
Commercial/Industrial	1 1/2	225	996.22	1,816.47	2,812.69	1,324.97	1,771.05	3,096.02	283.34
Commercial/Industrial	2	300	1,305.82	2,398.75	3,704.57	1,736.74	2,338.78	4,075.52	370.95
Commercial/Industrial	3	500	2,179.65	3,951.51	6,131.16	2,898.93	3,852.72	6,751.65	620.49
Commercial/Industrial	4	700	2,904.82	5,504.27	8,409.09	3,863.41	5,366.66	9,230.07	820.98
Certified Discharge *									
Commercial/Industrial	5/8	25	121.53	226.23	347.76	161.63	220.58	382.21	34.45
Commercial/Industrial	3/4	50	226.28	388.25	614.53	300.95	378.54	679.49	64.97
Commercial/Industrial	3/4	75	330.03	550.26	880.29	438.94	536.50	975.44	95.15
Commercial/Industrial	1	75	338.59	550.26	888.85	450.32	536.50	986.82	97.98
Commercial/Industrial	1	150	649.84	1,036.30	1,686.14	864.29	1,010.39	1,874.68	188.54
Commercial/Industrial	1 1/2	225	996.22	1,522.33	2,518.55	1,324.97	1,484.27	2,809.24	290.69
Commercial/Industrial	2	300	1,305.82	2,008.37	3,314.19	1,736.74	1,958.16	3,694.90	380.71
Commercial/Industrial	3	500	2,179.65	3,304.47	5,484.12	2,898.93	3,221.86	6,120.79	636.67
Commercial/Industrial	4	700	2,904.82	4,600.57	7,505.39	3,863.41	4,485.56	8,348.97	843.58
Large Commercial	2	1,300	4,775.82	10,162.55	14,938.37	6,351.84	9,908.49	16,260.33	1,321.96
Large Industrial *	3	1,700	6,204.82	11,081.07	17,285.89	8,252.41	10,804.04	19,056.45	1,770.56
Small Public Authority	1	20	108.84	199.22	308.06	144.76	194.24	339.00	30.94
Medium Public Authority	1 1/2	40	207.72	328.83	536.55	276.27	320.61	596.88	60.33
Large Public Authority	2	300	1,305.82	2,013.76	3,319.58	1,736.74	1,963.42	3,700.16	380.58

CITY OF NEW BERLIN

PROPOSED BUDGET

YEAR 2024

WATER UTILITY

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WATER BUDGET ASSUMPTIONS

Revenues: Milwaukee Water Works increased their rates about 6.7% in April of 2023. We no longer can petition the PSC for a Purchased Water Adjustment (PWAC), which allowed the Water Utility to automatically increase rates to cover the increased cost of purchased water. In June of 2023 we went to the PSC for a petition to increase our water rates. This is the first time since 2008/2009 that we have gone for full rate case. The last time we raised water rates was in 2017. We can petition the PSC for what we would want for a rate, but they ultimately will make the final decision for the increase. From our last communication with the PSC, they have suggested a 33% increase of rates. The utility is planning on a normal year for the number of gallons sold, which is approximately 830 million gallons.

Interest rates have increased over the last two years. We have moved interest income to \$300,000, a \$240,000 increase from the budgeted number for 2023.

Expenses: Operating

Purchased Water: The Utility is budgeting for our normal amount of water purchased of around 940 million gallons. With Milwaukee Water Works rate increase mentioned above, the Utility has budgeted for an increase in the Purchased Water account.

Labor: For budgeting purposes the Utility is following what the City is budgeting for raises for its employees. In 2023, the City Accounting Supervisor transferred over to the Utility full time with a new role of Utility Finance Coordinator. The Utility has not lost any staff over the last couple of years. There have been staff that have moved between both the Water and Wastewater Utilities to best fit the needs of the Utility. As people leave, and new people are hired, the Utility is working to get the operators trained in both Wastewater and Water operations.

The PSC requires the Utility to distribute the labor to the different areas of the Utility. The Utility uses three-year averages to determine the salary breakdowns. There will be increases in some labor accounts and decreases in other labor accounts when compared to the prior year's budget.

The Utility is showing an increase of 2.3% in the 2024 labor accounts when compared to the 2023 estimated totals.

The Utility has budgeted for an increase in the Health Insurance budget in 2024. The numbers have not been finalized for health insurance, but it preliminary numbers show rates for health insurance will increase 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.

Maintenance of Structure & Improvements – Contracted Services: The Utility needs to paint the pipes in the Greenridge pumphouse and in the Grange pumphouse. This is done to help keep the pipes in great working condition and to help extend the life of the pumps. The amount of this project is \$64,500.

Meter Reading – Contracted Services: The Utility meter reading software which is on premise for Neptune meters will no longer be supported. In 2024 we will be required to go to their cloud-based meter reading program. We have added \$15,000 for this program.

Supply Accounts: You will see increases in some of the supply accounts. The Utility has gone very lean in some of these supply accounts. As stock in these supply accounts has dwindled, we need to start building some of stock back to normal levels. Also, we have seen the prices of supplies increase over the last couple of years. We have accounted for this in these supplies accounts.

Taxes – Tax Equivalent: Tax Equivalent, or sometimes referred to as a “payment in lieu of tax”, is a cost of providing utility service and is an expense that must be recorded as required by the PSC. The Utility has determined that this payment will increase by about \$85,000 or 11.5% over the 2023 estimated expense total. The reason for the increase is the city is doing a revaluation for 2024, usually once this is done by the city we see a jump in the tax equivalent. This is a payment not required for the Wastewater Utility

Non Operating

Expenses: Amortization Exp – Milwaukee Water: The Utility paid \$1,500,000 to have the right to purchase water from the City of Milwaukee in 2009. The Utility is amortizing \$75,000 over the life of the contract which was 20 years. After 2024 there will be four years remaining to be amortized.

Expenses: Interest

General Obligation Debt: In 2021 the Utility refunding their outstanding General Obligation Debt to pay a lower interest rate over the same amount of remaining years. This saved the Utility approximately \$61,000 over the remaining three years of the bond. 2024 will be last year for payment on this bond will be 2024. The Utility has budgeted \$10,875 of interest expense for these bonds.

Clean Water Fund Loan: In 2015 the Utility applied for Clean Water Fund Loans to pay for the water reliability project, in 2017 162nd Street Watermain Replacement project, and in 2018 Greenridge Watermain Placement project. We received the funding for the Reliability project in 2017, 162nd Street project in 2018, and Greenridge project in 2020. The Utility has budgeted \$46,339 in interest expense from these three loans.

Advance from Wastewater: In 2022 the Water Utility borrowed \$5,500,000 from the Wastewater to fund the Moorland Road Relining project. The amount of interest budgeted to pay to the Wastewater Utility is \$160,050.

Capital funding: The total capital budget is \$822,975. The major project for 2023 is upgrading the Input/Output system at all the pumphouses, which will cost \$154,650. (page 20). See page 17 for the 2023 capital funding budget and see page 18 for the 10 year capital funding projection.

**NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET**

13-Oct-23

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 BUDGET
OPERATING REVENUES	5,589,963	5,456,257	5,634,308	2,519,759	5,470,108	6,847,185
OPERATING EXPENSES						
OPERATIONS & MAINTENANCE	2,969,849	2,948,129	3,185,428	1,385,521	3,221,458	3,520,070
DEPRECIATION	1,420,957	1,384,485	1,455,000	670,000	1,370,000	1,525,000
TAX EQUIVALENT-TO CITY	718,481	685,531	740,000	370,002	740,000	835,000
TOTAL OPERATING EXPENSE	5,109,287	5,018,145	5,380,428	2,425,523	5,331,458	5,880,070
NET OPERATING INCOME (LOSS)	480,676	438,112	253,880	94,236	138,650	967,115
NON-OPERATING EXPENSES						
INTEREST ON DEBT	101,471	158,941	249,319	124,660	249,319	217,264
LITIGATION SETTLEMENT	-	-	-	-	-	-
LOSS ON DISPOSAL	-	-	-	-	-	-
AMORTIZATION	144,404	75,000	75,000	37,500	75,000	75,000
TOTAL NON-OPERATING EXPENSE	245,875	233,941	324,319	162,160	324,319	292,264
NON-OPERATING REVENUES						
AMORITZATION OF BOND PREMIUM	35,937	70,275	31,710	15,855	31,710	10,530
INTEREST INCOME	650	150,249	60,000	193,730	300,000	300,000
GRANTS	5,716	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	42,303	220,524	91,710	209,585	331,710	310,530
Net Income Before Capital Contribution:	277,104	424,695	21,271	141,662	146,041	985,381
Capital Contributions	390,096	202,515	-	-	-	-
CHANGE in NET ASSETS	667,200	627,210	21,271	141,662	146,041	985,381
Net Assets - Beginning of Year	45,754,187	46,421,387	47,048,597		47,048,597	47,194,638
Net Assets - End of Year	46,421,387	47,048,597	47,069,868		47,194,638	48,180,019

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

12-Oct-23

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 PROPOSED
OPERATING REVENUES:						
91000000 46000 UNMETERED SALES	11,569	6,890	10,000	16,955	20,000	8,000
91000000 46110 METERED SALES - RESIDENTIAL	2,405,635	2,251,914	2,438,035	998,131	2,343,131	3,127,141
91000000 46120 METERED SALES - COMMERCIAL	822,477	825,131	844,225	397,233	819,039	1,089,725
91000000 46125 METERED SALES - MULTIFAMILY	559,953	531,608	566,328	262,504	533,504	731,271
91000000 46130 METERED SALES - INDUSTRIAL	334,527	335,499	327,532	161,132	315,907	445,051
91000000 46140 METERED SALES - PUBLIC	41,366	38,810	42,367	19,028	49,278	50,720
91000000 46181 PRIVATE FIRE PROTECTION	167,472	167,928	172,928	84,078	168,156	168,384
91000000 46182 PUBLIC FIRE PROTECTION	705,893	705,893	705,893	352,947	705,893	705,893
91000000 46200 FORFEITED DISCOUNTS	24,305	30,594	35,000	9,078	30,000	30,000
91000000 46300 STAND-BY SERVICE	9,880	10,355	11,000	4,936	10,372	10,000
91000000 46301 MISC. SERVICE REVENUES	12,292	11,685	10,000	328	3,828	10,000
91000000 46301 METER CHARGE TO SEWER	211,916	214,221	215,000	107,500	215,000	215,000
91100000 48010 RENTS (TOWER/BUILDINGS)	256,593	280,968	235,000	105,909	235,000	235,000
91000000 46011 ADMIN CHARGE TO STORMWATER	26,085	44,762	21,000	-	21,000	21,000
SUBTOTAL-OPERATING REVENUES	5,589,963	5,456,258	5,634,308	2,519,759	5,470,108	6,847,185
NONOPERATING REVENUES:						
91000000 41020 GRANTS - LOCAL	2,000	-	-	-	-	-
91300000 41000 GRANTS - FEDERAL	3,716	-	-	-	-	-
91100000 47000 INTEREST INCOME	19,163	202,083	60,000	193,730	300,000	300,000
91100000 47001 UNREALIZED GAIN/LOSS ON INVESTME	(18,513)	(51,834)	-	-	-	-
91100000 47002 REALIZED GAIN/LOSS ON INVESTMENTS			-	-	-	-
91000000 49502 AMORTIZATION OF BOND PREMIUM	35,937	70,275	31,710	15,855	31,710	10,530
91300000 43400 IMPACT FEES	-	78,686	-	-	-	-
91300000 42400 CAPITAL CONTRIBUTION	390,096	123,829	-	-	-	-
SUBTOTAL-NONOPERATING REVENL	432,399	423,039	91,710	209,585	331,710	310,530
TOTAL REVENUES	6,022,362	5,879,297	5,726,018	2,729,344	5,801,818	7,157,715

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 PROPOSED
OPERATING EXPENSES:						
91000602 53021 PURCHASED WATER	1,516,891	1,466,529	1,530,700	653,548	1,591,100	1,638,916
91000623 56130 POWER PURCHASED	116,959	119,149	135,000	37,804	125,608	145,000
91000624 50010 OPERATIONS - LABOR	41,542	38,919	55,287	18,423	36,846	44,843
91000624 52030 OPERATIONS - CONTRACTED	9,765	17,854	25,000	12,292	25,000	25,000
91000624 54110 OPERATIONS - SUPPLIES	370	460	1,500	-	1,500	1,500
91000631 50010 STRUC & IMPROV PUMPHSE LABOR	20,701	28,447	21,928	17,296	34,592	27,066
91000631 52030 STRUC & IMPROV PUMPHSE CONTRAC	14,319	27,710	16,000	11,466	24,000	86,500
91000631 54110 STRUC & IMPROV PUMPHSE SUPPLIES	992	1,677	1,000	366	1,000	1,000
91000633 50010 PUMPING PLANT - LABOR	9,098	5,698	10,830	3,262	6,524	8,539
91000633 52030 PUMPING PLANT - CONTRACTED	6,860	3,726	12,500	-	14,000	12,500
91000633 54110 PUMPING PLANT - SUPPLIES	2,981	493	2,000	361	8,000	2,000
91001642 50010 WATER SAMPLES - LABOR	8,704	9,380	12,657	4,606	9,212	9,612
91001642 52030 WATER SAMPLES - TESTING	10,104	11,333	15,000	4,891	13,000	15,000
91001642 54110 WATER SAMPLES - SUPPLIES	318	181	150	-	600	500
91004651 50010 STRUC & IMPROV - LABOR	14,428	21,486	24,606	13,648	27,296	22,325
91004651 52030 STRUC & IMPROV - CONTRACTED	5,323	7,190	5,000	2,127	9,000	8,000
91004651 54110 STRUC & IMPROV - SUPPLIES	2,434	2,630	3,500	948	3,000	6,000
91001652 50010 WATER TREATMENT - LABOR	-	-	-	-	-	-
91001652 52030 CONTRACTED SERVICES	-	-	-	-	-	-
91001652 54110 WATER TREATMENT - SUPPLIES	224	-	400	-	100	400
91002663 50010 METER REPLACEMENT - LABOR	53,276	62,602	52,902	39,509	74,018	59,490
91002663 52030 METER REPLACEMENT - CONTRACTED	-	1,470	1,200	-	-	1,200
91002663 54110 METER REPLACEMENT - SUPPLIES	1,389	4,239	4,800	2,214	4,200	5,600
91002664 50010 CUST INSTALL - LABOR	1,497	12,588	5,682	4,090	8,180	7,423
91002664 52030 CUST INSTALL - CONTRACTED	-	4,818	200	-	-	200
91002664 54110 CUST INSTALL - SUPPLIES	1,238	-	2,500	-	2,500	2,500
91002672 50010 DIST RESERVOIRS - LABOR	1,769	17,308	9,577	25	50	7,624
91002672 52030 DIST RESERVOIRS - CONTRACTED	19,860	30,980	23,000	2,858	15,000	23,000
91002672 54110 DIST RESERVOIRS - SUPPLIES	936	1,657	1,500	234	468	1,500
91002673 50010 TRANS & DIST - LABOR	103,333	122,206	107,516	54,680	114,360	113,838
91002673 52030 TRANS & DIST - CONTRACTED	46,182	31,803	35,000	2,532	35,000	45,000
91002673 54110 TRANS & DIST - SUPPLIES	42,381	36,724	40,000	18,144	35,000	45,000
91002674 50010 FIRE MAINS - LABOR	299	135	393	-	-	220
91002675 50010 SERVICES - LABOR	38,998	61,433	55,423	45,820	71,640	60,425
91002675 52030 SERVICES - CONTRACTED	-	7,848	7,500	495	1,500	10,000
91002675 54110 SERVICES - SUPPLIES	10,493	11,296	12,000	4,517	12,000	15,000

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 PROPOSED
91002676 50010 METER TESTING - LABOR	14,384	19,592	16,421	8,383	16,766	17,839
91002676 52030 METER TESTING - CONTRACTED	6,336	8,282	7,400	5,758	7,000	8,500
91002676 54110 METER TESTING - SUPPLIES	514	-	1,200	751	1,200	2,400
91002677 50010 HYDRANTS - LABOR	50,978	46,555	48,991	27,865	55,730	51,721
91002677 52030 HYDRANTS - CONTRACTED	14,960	350	24,300	22,620	25,000	18,000
91002677 54110 HYDRANTS - SUPPLIES	19,942	20,164	18,000	7,351	15,000	20,000
91003902 50010 METER READING - LABOR	8,818	6,878	12,140	1,652	3,304	8,271
91003902 52030 METER READING - CONTRACTED	2,590	3,600	6,500	-	2,000	20,000
91003902 54110 METER READING - SUPPLIES	-	22	100	-	-	100
91003903 50010 ACCT & COLLECT - LABOR	-	-	-	-	-	-
91003903 52030 ACCT & COLLECT - CONTRACTED	20,625	20,625	27,500	10,313	27,500	30,000
91003903 54110 ACCT & COLLECT - SUPPLIES	11,951	11,835	11,000	6,208	11,500	14,000
91003904 56190 UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	1,000
91004920 50010 ADMIN & GENERAL - LABOR	141,254	137,202	129,921	87,469	174,938	174,934
91004920 51030 HEALTH INSURANCE	178,614	182,388	198,664	95,377	190,754	224,516
91004920 51065 VISION DENTAL INSURANCE	3,270	3,343	3,624	1,961	3,922	3,627
91004920 51070 LIFE INSURANCE	1,021	1,208	1,238	662	1,324	1,282
91004921 54110 CONSERVATION - SUPPLIES	-	150	100	-	100	100
91004921 54112 CONSERVATION - TOILET REBATE PRC	50	150	300	-	400	300
91004921 54120 OFFICE SUPPLIES & EXPENSE	26,077	24,712	27,500	12,929	27,500	30,000
91004923 56200 OUTSIDE SERVICE-ACCOUNTING	20,497	18,665	16,500	2,978	18,000	18,500
91004923 56210 OUTSIDE SERVICE-LEGAL	9,312	9,387	11,712	4,656	9,312	13,000
91004923 56220 OUTSIDE SERVICE-ENGINEERING	19,263	1,066	15,000	-	10,000	15,000
91004923 56250 OUTSIDE SERVICE-CROSS CONNECT	40,908	21,681	28,908	12,955	28,000	28,908
91004923 56250 OUTSIDE SERVICE-OTHER	-	7,500	7,500	-	7,500	7,500
91004924 56050 PROPERTY INSURANCE	17,593	27,080	16,000	9,333	18,666	28,000
91004925 50010 SAFETY/TRAINING - LABOR	4,956	8,314	9,230	1,129	2,258	6,576
91004925 52030 TRAINING SERVICES	-	-	-	1,010	1,010	-
91004925 54110 SAFETY/TRAINING - SUPPLIES	2,385	3,326	2,500	84	120	5,000
91004925 54300 CONFERENCE/SEMINAR/MEETING	2,060	2,784	3,200	2,411	2,700	3,500
91004926 50080 VACATION	58,457	66,771	56,729	25,080	55,160	60,981
91004926 50090 SICK LEAVE	39,478	28,583	30,231	6,738	13,476	27,687
91004926 50100 HOLIDAYS	13,335	(3,465)	16,267	-	5,000	8,270
91004926 50110 OTHER LABOR	16,133	70	19,356	-	-	9,445
91004926 51010 RETIREMENT	(17,229)	(14,382)	47,888	24,803	49,606	50,294
91004926 51060 LONG TERM DISABILITY	845	877	858	428	856	787
91004926 52070 DRUG TESTING	355	350	500	413	700	700
91004927 56020 WORKMAN'S COMP.	27,597	21,015	16,000	6,667	21,000	25,000

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 PROPOSED
91004932 52030 GENERAL PLANT - CONTRACTED	1,385	3,828	2,500	654	1,300	3,500
91004932 54110 GENERAL PLANT - SUPPLIES	4,756	4,262	6,000	927	4,500	6,000
91004933 50010 TRANSP EXP - LABOR	6,305	3,683	8,127	4,033	8,066	6,954
91004933 54020 TRANSP EXP - CONTRACTED	13,167	3,974	14,000	1,234	10,000	14,000
91004933 54110 TRANSP EXP - SUPPLIES	470	431	1,000	13	1,000	1,500
91004933 54190 TRANSP EXP - GAS,OIL,TIRES	28,185	18,320	25,000	9,022	25,000	32,000
91004933 56030 TRANSP EXP - INSURANCE	3,280	2,640	3,200	-	2,800	4,500
91010000 58010 DEPRECIATION	1,303,586	1,361,278	1,340,000	670,000	1,370,000	1,440,000
91010000 58030 DEPRECIATION - TRANSPORTATION	117,371	23,207	115,000	-	-	85,000
91020049 56240 REGULATORY COMMISSION EXP.	6,223	5,239	6,200	-	6,200	7,000
91024926 51020 TAXES-FICA & MEDICARE	45,085	49,105	53,872	25,498	50,996	56,157
91250060 56230 TAXES-TAX EQUIVALENT	718,481	685,531	740,000	370,002	740,000	835,000
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SUBTOTAL-OPERATING EXPENSES	5,109,287	5,018,145	5,380,428	2,425,523	5,331,458	5,880,070
NONOPERATING EXPENSES:						
91130050 57010 INTEREST ON LONG-TERM DEBT	47,559	52,291	32,750	16,375	32,750	10,875
91130050 57010 INTEREST ON ADVANCE FROM SEWER	-	55,302	167,476	83,738	167,476	160,050
91130050 57010 INTEREST ON CLEAN WATER FUND LO	53,912	51,348	49,093	24,547	49,093	46,339
91140050 58040 AMORTIZATION OF REFUNDING LOSS	69,404	-	-	-	-	-
91140050 58041 AMORTIZATION OF MILWAUKEE WATEI	75,000	75,000	75,000	37,500	75,000	75,000
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SUBTOTAL-NONOPERATING EXPENS	245,875	233,941	324,319	162,160	324,319	292,264
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TOTAL EXPENSES	5,355,162	5,252,086	5,704,747	2,587,683	5,655,777	6,172,334
CHANGE IN NET ASSETS	667,200	627,211	21,271	141,662	146,041	985,381

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 6 MONTHS	2023 EST. TOTAL	2024 PROPOSED
OPERATIONS - LABOR	41,542	38,919	55,287	18,423	36,846	44,843
STRUC & IMPROV PUMPHSE LABOR	20,701	28,447	21,928	17,296	34,592	27,066
PUMPING PLANT - LABOR	9,098	5,698	10,830	3,262	6,524	8,539
WATER SAMPLES - LABOR	8,704	9,380	12,657	4,606	9,212	9,612
STRUC & IMPROV - LABOR	14,428	21,486	24,606	13,648	27,296	22,325
WATER TREATMENT - LABOR	-	-	-	-	-	-
METER REPLACEMENT - LABOR	53,276	62,602	52,902	39,509	74,018	59,490
CUST INSTALL - LABOR	1,497	12,588	5,682	4,090	8,180	7,423
DIST RESERVOIRS - LABOR	1,769	17,308	9,577	25	50	7,624
TRANS & DIST - LABOR	103,333	122,206	107,516	54,680	114,360	113,838
FIRE MAINS - LABOR	299	135	393	-	-	220
SERVICES - LABOR	38,998	61,433	55,423	45,820	71,640	60,425
METER TESTING - LABOR	14,384	19,592	16,421	8,383	16,766	17,839
HYDRANTS - LABOR	50,978	46,555	48,991	27,865	55,730	51,721
METER READING - LABOR	8,818	6,878	12,140	1,652	3,304	8,271
ACCT & COLLECT - LABOR	-	-	-	-	-	-
ADMIN & GENERAL - LABOR	141,254	137,202	129,921	87,469	174,938	174,934
SAFETY/TRAINING - LABOR	4,956	8,314	9,230	1,129	2,258	6,576
VACATION	58,457	66,771	56,729	25,080	55,160	60,981
SICK LEAVE	39,478	28,583	30,231	6,738	13,476	27,687
HOLIDAYS	13,335	(3,465)	16,267	-	5,000	8,270
OTHER LABOR	16,133	70	19,356	-	-	9,445
TRANSP EXP - LABOR	6,305	3,683	8,127	4,033	8,066	6,954
	647,743	694,385	704,214	363,708	717,416	734,083
Full-time	637,503	684,145	693,318	302,024	711,762	723,061
Part-time	872	872	1,000	471	971	1,000
Over-time	849	849	5,800	850	3,000	3,000
Vested Vacation & Sick Leave	11,796	11,796	-	-	-	-
City Charge	9,248	9,248	6,596	2,827	4,683	8,222
Other Post Employment Benefits	(11,978)	(11,978)	-	-	-	-
Meters - Capital	(547)	(547)	(2,500)	(337)	(3,000)	(1,200)
	647,743	694,385	704,214	305,835	717,416	734,083

CITY OF NEW BERLIN WATER UTILITY
2024 PROPOSED BUDGET

	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Manager	0.50	0.50	0.50	0.50
Supervisor	0.50	0.50	0.50	0.50
Lead Operator	1.00	2.00	2.00	2.00
Control System Tech/Operator	0.50	0.50	0.50	0.50
Operator	5.70	4.70	5.30	5.30
Operator-in-training	1.20	1.20	0.00	0.00
Finance Coordinator	0.00	0.00	0.50	0.50
Accounting Coordinator	0.50	0.50	0.50	0.50
Office Coordinator	0.50	0.50	0.50	0.50
	-----	-----	-----	-----
	10.40	10.40	10.30	10.30

Water Budget 2024 Proposed

OPERATION EXPENSES

PURCHASED WATER

Account	Description	2023 Budget	2024 Budget	Difference
91000602.53021	Purchased Water- City of Milwaukee	1,530,700	1,638,916	108,216

SUPPLY AND PUMPING EXPENSES

Account	Description	2023 Budget	2024 Budget	Difference
91000623.56130	Electricity purchased for pumphouse, UT building, towers, ect. - 1.5% rate increase per WE Energies	135,000	145,000	10,000

PUMPING LABOR & EXPENSES

These accounts include cost of labor, materials used and expenses incurred in operating (SCADA) pumps and auxiliary equip. Operating pumps, turbines, engines, condensers, circulating water systems; operating lubrications and oil control systems; Operating valves to a point where water enters the water treatment or transmission and distribution system; Testing, checking and adjusting meters, gauges and other instruments in the pumping plant; Cleaning pumping equip.

Account	Description	2023 Budget	2024 Budget	Difference
91000624.50010	Labor	55,287	44,843	(10,444)
91000624.52030	Contracted Services	25,000	25,000	-
91000624.54110	Supplies	1,500	1,500	-

MAINTENANCE OF STRUCTURE & IMPROVEMENTS

These accounts include labor, materials used and expenses incurred in the maintenance of structures and improvements in connection with pumping- Pumphouses building & grounds

Account	Description	2023 Budget	2024 Budget	Difference
91000631.50010	Labor	21,928	27,066	5,138
91000631.52030	Contracted Services, 2024 Painting Water pipes in Pumphouse	16,000	86,500	70,500
91000631.54110	Supplies	1,000	1,000	-

MAINTENANCE OF PUMPING EQUIPMENT

Cost of labor, materials and contracted expenses incurred in the maintenance of pumping equipment and related to the pumping function

Account	Description	2023 Budget	2024 Budget	Difference
91000633.50010	Labor	10,830	8,539	(2,291)
91000633.52030	Contracted Services	12,500	12,500	-
91000633.54110	Supplies	2,000	2,000	-

WATER TREATMENT EXPENSES

Account	Description	2023 Budget	2024 Budget	Difference
91001641.56140	Chemicals - Chlorine & Phosphate	-	-	-

Water Budget 2024 Proposed

WATER SAMPLES

These accounts include cost of labor, material used, and expenses incurred for water treatment plant. Laboratory expenses, testing & analyzing; applying chemicals; regulatory testing

Account	Description	2023 Budget	2024 Budget	Difference
91001642.50010	Labor	12,657	9,612	(3,045)
91001642.52030	Contracted Services	15,000	15,000	-
91001642.54110	Supplies	150	500	350

MAINTENANCE OF STRUCTURES & IMPROVEMENTS

(Non Pumphouse) shop, utility storage, including shared expenses for office building

Account	Description	2023 Budget	2024 Budget	Difference
91004651.50010	Labor	24,606	22,325	(2,281)
91004651.52030	Contracted Services	5,000	8,000	3,000
91004651.54110	Supplies	3,500	6,000	2,500

MAINTENANCE OF WATER TREATMENT EQUIP/SYSTEMS CHEMICAL FEED

Account	Description	2023 Budget	2024 Budget	Difference
91001652.50010	Labor	-	-	-
91001652.52030	Contracted Services	-	-	-
91001652.54110	Supplies	400	400	-

TRANSMISSION & DISTRIBUTION EXPENSES

METER REPLACEMENT

Meter installs, removing, resetting, disconnecting & reconnecting existing meters, turning off/on services, on site meter testing, inspecting and adjusting meter testing equipment, meter seals, supplies, etc. (New meters are charged to Acct # 90-173460)

Account	Description	2023 Budget	2024 Budget	Difference
91002663.50010	Labor	52,902	59,490	6,588
91002663.52030	Contracted Services	1,200	1,200	-
91002663.54110	Supplies	4,800	5,600	800

CUSTOMER INSTALLATION

Investigating customer service complaints; repairing customer plbg & fixtures, testing services installed by customer, changing house piping for the convenience of the utility & cross connection control

Account	Description	2023 Budget	2024 Budget	Difference
91002664.50010	Labor	5,682	7,423	1,741
91002664.52030	Contracted Services	200	200	-
91002664.54110	Supplies	2,500	2,500	-

DISTRIBUTION RESERVOIRS & STANDPIPES

These accounts include the costs of labor materials used and expenses incurred in maintenance of reservoirs, water towers, tanks, standpipes & related facilities

Account	Description	2023 Budget	2024 Budget	Difference
91002672.50010	Labor	9,577	7,624	(1,953)
91002672.52030	Contracted Services	23,000	23,000	-
91002672.54110	Supplies	1,500	1,500	-

Water Budget 2024 Proposed

MAINTENANCE OF TRANSMISSION & DISTRIBUTION MAINS

All valves, mains, locate requests, barricades, supplies, equipment, safety equipment used for water main breaks, water main trailer, lead & copper testing, share of hydrant flushing labor & fire mains, etc.

Account	Description	2023 Budget	2024 Budget	Difference
91002673.50010	Labor	107,516	113,838	6,322
91002673.52030	Contracted Services	35,000	45,000	10,000
91002673.54110	Supplies	40,000	45,000	5,000
91002674.50010	Labor - Fire Mains	393	220	(173)

MAINTENANCE OF SERVICES

(non -fire service lines) stop box parts, maintenance & repairs, service line locates

Account	Description	2023 Budget	2024 Budget	Difference
91002675.50010	Labor	55,423	60,425	5,002
91002675.52030	Contracted Services	7,500	10,000	2,500
91002675.54110	Supplies	12,000	15,000	3,000

METER TESTING

These accounts include the cost of labor, materials used & expenses incurred in maintenance of meters & meter testing equipment & ROM'S

Account	Description	2023 Budget	2024 Budget	Difference
91002676.50010	Labor	16,421	17,839	1,418
91002676.52030	Contracted Services	7,400	8,500	1,100
91002676.54110	Supplies	1,200	2,400	1,200

MAINTENANCE OF HYDRANTS

These accounts include the cost of labor, materials used & expenses incurred in the maintenance of fire hydrants & associated equipment, share of hydrant flushing costs.

Account	Description	2023 Budget	2024 Budget	Difference
91002677.50010	Labor	48,991	51,721	2,730
91002677.52030	Contracted Services	24,300	18,000	(6,300)
91002677.54110	Supplies	18,000	20,000	2,000

CUSTOMER ACCOUNTS EXPENSES

METER READING EXPENSES

This account shall include the cost of labor, materials used & expenses incurred when reading customer meters & determining consumption- hi-low reports & leak letters. This account also includes the software maintenance fee related to the Neptune meter reading software.

Account	Description	2023 Budget	2024 Budget	Difference
91003902.50010	Labor	12,140	8,271	(3,869)
91003902.52030	Contracted Services	6,500	20,000	13,500
91003902.54110	Supplies	100	100	-

Water Budget 2024 Proposed

CUSTOMER RECORDS & COLLECTION EXPENSE

Billing & Accounting- collections, complaints. Posting receivables, postage

Account	Description	2023 Budget	2024 Budget	Difference
91003903.50010	Labor	-	-	-
91003903.52030	Contracted Services	27,500	30,000	2,500
91003903.54110	Supplies	11,000	14,000	3,000
91003904.56190	Uncollectible Accounts- bankruptcies & uncollectible accounts	-	1,000	1,000

ADMINISTRATIVE & GENERAL EXPENSES

ADMINISTRATIVE ITEMS & BENEFITS

Account	Description	2023 Budget	2024 Budget	Difference
91004920.50010	Administration & General- Labor	129,921	174,934	45,013
91004920.51030	Health Insurance - Increase in rates in 2024	198,664	224,516	25,852
91004920.51065	Vision/Dental Insurance	3,624	3,627	3
91004920.51070	Life Insurance	1,238	1,282	44
91004921.54110	Conservation Expenses	100	100	-
91004921.54112	Toilet Rebate Program	300	300	-
91004921.54120	Office Supplies & Expenses	27,500	30,000	2,500

OUTSIDE SERVICES

Expenses of accountants, auditors, appraisers, attorneys, engineering consultants, management consultants, etc.

Account	Description	2023 Budget	2024 Budget	Difference
91004923.56200	Accounting: City Treasurer's \$5,000, independent audit \$12,000	16,500	18,500	2,000
91004923.56210	Legal: Percentage share of City Attorney's base charges	11,712	13,000	1,288
91004923.56220	Engineering: City Engineering staff charges & technical services, etc.	15,000	15,000	-
91004923.56250	DNR required cross connection inspections	28,908	28,908	-
91004923.56250	Other: Service pump assessment, GIS & create a long range maintenance/replacement schedule.	7,500	7,500	-
91004924.56050	Property Insurance	16,000	28,000	12,000

SAFETY & TRAINING

Injury & damage claims of employees or others, losses not covered by insurance. Labor & related supplies & expenses incurred in injuries; Costs of safety, accident prevention & similar educational activities.

Account	Description	2023 Budget	2024 Budget	Difference
91004925.50010	Labor	9,230	6,576	(2,654)
91004925.52030	Contracted Services	-	-	-
91004925.54110	Supplies	2,500	5,000	2,500
91004925.54300	Training/Workshops/Licenses - all operators	3,200	3,500	300

Water Budget 2024 Proposed

ADMINISTRATIVE ITEMS & BENEFITS

Account	Description	2023 Budget	2024 Budget	Difference
91004926.50080	Vacation wages	56,729	60,981	4,252
91004926.50090	Sick leave & Workers Comp wages	30,231	27,687	(2,544)
91004926.50100	Holiday wages	16,267	8,270	(7,997)
91004926.50110	Other Labor	19,356	9,445	(9,911)
91004926.51010	Wisconsin Retirement System payments	47,888	50,294	2,406
91004926.51060	Long Term Disability	858	787	(71)
91004926.51080	Unemployment Compensation	-	-	-
91004926.52070	Drug Testing	500	700	200
91004927.56020	Workers Comp Insurance	16,000	25,000	9,000

MAINTENANCE OF GENERAL PLANT

Miscellaneous costs to maintain property

Account	Description	2023 Budget	2024 Budget	Difference
91004932.52030	Contracted Services	2,500	3,500	1,000
91004932.54110	Supplies	6,000	6,000	-

TRANSPORTATION EXPENSE

All vehicles & equipment

Account	Description	2023 Budget	2024 Budget	Difference
91004933.50010	Labor	8,127	6,954	(1,173)
91004933.54020	Contracted Services	14,000	14,000	-
91004933.54110	Supplies	1,000	1,500	500
91004933.54190	Gas, oil, tires, etc.	25,000	32,000	7,000
91004933.56030	Insurance	3,200	4,500	1,300

EXPENSES RELATING TO PROPERTY/PLANT IN-SERVICE

DEPRECIATION EXPENSE

Accounts used for the depreciation of assets within the Utility

Account	Description	2023 Budget	2024 Budget	Difference
91010000.58010	Depreciation Expense	1,340,000	1,440,000	100,000
91010000.58030	Depreciation - Vehicles	115,000	85,000	(30,000)

TAXES

Includes Regulatory PSC assesment, Payroll Taxes and the amount pay to the City for Tax Equivalent

Account	Description	2023 Budget	2024 Budget	Difference
91020049.56240	Regulatory Commission Expense: PSC Assessment, DNR Water Permits & other regulatory fees, etc.	6,200	7,000	800
91024926.51020	Social Security taxes- FICA & Medicare	53,872	56,157	2,285
91250000.56230	Tax equivalent paid to City	740,000	835,000	95,000

Water Budget 2024 Proposed

NON-OPERATING

Expenses that occur outside of the Utility's day to day activities. These items include interest on debt payments and regulatory accounting items.

Account	Description	2023 Budget	2024 Budget	Difference
91130000.57010	Interest on long term debt	32,750	10,875	(21,875)
91130000.57010	Interest on advance	-	160,050	160,050
91130000.57010	Interest on Clean Water Fund Loan	49,093	46,339	(2,754)
91140000.58040	Amortization of Bond Discount	-	-	-
91140000.58041	Amortization of Milwaukee Water	75,000	75,000	-

Total	5,537,271	6,172,334	635,063
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**NEW BERLIN WATER UTILITY
BUDGET ANALYSIS**

		2022 to 2023									
					2021 to 2022		2023 to 2024				
		A	B	C	D		D-C	B-A	C-B	D-C	Average
		2021	2022	2023	2024	Percent of	\$	%	%	%	Annual
		ACTUAL	ACTUAL	ESTIMATED	PROPOSED	Total Expense	Difference	Difference	Difference	Difference	Increase
1)	OPERATING REVENUES	5,589,963	5,456,258	5,470,108	6,847,185		1,377,077	-2.4%	0.3%	25.2%	7.7%
2)	Depreciation	(1,420,957)	(1,384,485)	(1,370,000)	(1,525,000)	24.7%	155,000	-2.6%	-1.0%	11.3%	2.6%
3)	Tax equivalent	(718,481)	(685,531)	(740,000)	(835,000)	13.5%	95,000	-4.6%	7.9%	12.8%	5.4%
4)	Purchased Water	(1,516,891)	(1,466,529)	(1,591,100)	(1,638,916)	26.6%	47,816	-3.3%	8.5%	3.0%	2.7%
5)	All other operating expenses	(1,452,958)	(1,481,600)	(1,630,358)	(1,881,154)	30.5%	250,796	2.0%	10.0%	15.4%	9.1%
6)	TOTAL OPERATING EXPENSES	(5,109,287)	(5,018,145)	(5,331,458)	(5,880,070)		(548,612)	-1.8%	6.2%	10.3%	4.9%
7)	Operating Income (Loss)	480,676	438,113	138,650	967,115		828,465				
8)	**Non operating Revenue	432,399	423,039	331,710	310,530		(21,180)	-2.2%	-21.6%	-6.4%	-10.0%
9)	Non operating Expense	(245,875)	(233,941)	(324,319)	(292,264)	4.7%	(32,055)	-4.9%	38.6%	-9.9%	8.0%
	CHANGE IN NET ASSETS	667,200	627,211	146,041	985,381		839,340				

** Includes contributed interest revenue, capital including impact fees & developer contributed infrastructure.

NEW BERLIN WATER UTILITY
2024 CAPITAL BUDGET

Priority	Description	Cost	Funding Source
1	Meters	250,000	Working Capital
2	I/O Project	154,650	Working Capital
3	Roof Replacements/Repairs	78,225	Working Capital
4	Altitude Valve	45,000	Working Capital
5	Excavator	150,000	Working Capital
6	Excavator Trailer	25,500	Working Capital
7	Hydraulic Guillotine	9,000	Working Capital
8	Lawn Mower	13,000	Working Capital
9	Valve Replacement Program	40,000	Working Capital
10	Hydrant Replacement Program	25,000	Working Capital
11	PC Replacement	7,000	Working Capital
12	Moorland Road Reconstruction	15,000	Working Capital
13	Shop Floor Sweeper	10,600	Working Capital
	TOTAL	<u>\$ 822,975</u>	

Funding Sources:

Working Capital	822,975
Borrowed Capital	-
	<u>\$ 822,975</u>

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

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
											- - - - -
Meters	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
Moorland Rd Water Main Project	15,000	15,000	50,000	35,000							115,000
I/O Upgrade	154,650										154,650
Roof Repairs/Replacements	78,225										78,225
Altitude Vavle	45,000										45,000
Guillotine Pipe Cutter	9,000										9,000
Shop Floor Sweeper	10,600										10,600
Valve Replacement Program	40,000	40,000	42,000	42,000	45,000	45,000	45,000	45,000	45,000	45,000	434,000
Hydrant Replacement Program	25,000	25,000	25,000	25,000	28,000	28,000	30,000	30,000	30,000	30,000	276,000
Pumphouse Repairs			100,000								100,000
Calhoun Main Extension					12,000,000						12,000,000
Coachlight Relay									2,500,000		2,500,000
Green Ridge Main Replacement Program									2,500,000		2,500,000
SCADA Upgrade		80,000				100,000					180,000
PLC UpGrade			148,000								148,000
Tower Rehab/Painting				1,800,000							1,800,000
Vehicle Replacement: #218, #232				150,000							150,000
Vehicle Replacement: #235											-
Vehicle Replacement: #236, #294	188,500										188,500
Vehicle Replacement: #222		160,000									160,000
Vehicle Replacement: #231					110,000						110,000
Vehicle Replacement: #230, #221			130,000								130,000
Vehicle Replacement: #224									40,000		40,000
PC Replacement	7,000	10,000	7,000	8,000	8,000	10,000	8,000	8,000	8,000	8,000	82,000
TOTAL	822,975	580,000	752,000	2,310,000	12,441,000	433,000	333,000	333,000	5,373,000	333,000	23,710,975

Note: Dependent on City CIP Projects

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - WATER

Project Title: Meters

Department Priority # 1

Item	2024	2025	2026	2027	2028
Land Acquisition					
Equipment	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Construction					
Engineering & Administration					
Total	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Project Scope and Description:

Purchase water meters per PSC, and DNR requirements to replace meters. Increase in cost for meters due to policy for no lead. Being that the Utility stock is limited under the new DNR no lead requirements, meters will need to be purchased to accommodate the regulation and obtain updated stock.

Location:

Per PSC rules and regulations water meter change out schedules differ depending on the size of the meter 5/8", 1/4", or 1" meters, which are used for residential and small businesses, shall be replaced every fifteen to twenty (15-20) years. Small commercial meters, 1-1/2" and 2", have to be replaced every four years. Large commercial meters, 3" or larger, have to be replaced every two (2) years.

Analysis of Need:

PSC and DNR requirements for annual maintenance program for water usage and billing. We are required to go to meters that do not contain lead.

Alternatives:

None

Ongoing Operating Costs:

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - WATER

Project Title: I/O Upgrade

Department Priority # 2

Item	2024	2025	2026	2027	2028
Land Acquisition					
Equipment	\$ 154,650				
Construction					
Engineering & Administration					
Total	\$ 154,650				

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 - Water

Project Title: Roof Replacement

Department Priority # 3

Item	2024	2025	2026	2027	2028
Land Acquisition					
Equipment					
Construction	\$ 78,225				
Engineering & Administration					
Total	\$ 78,225				

Project Scope and Description:

Roof replacements at pump houses:

Location:

Valley View #8 Pump House	\$20,500
Grange Pump House	\$17,000
Green Ridge Pump House	\$21,000
Well #10 Pump House \$	\$11,000
Inspection Fee	\$ 5,000
5% Contingency	\$ 3,725

Analysis of Need:

In 2023, the Utility had roof inspections completed at various pump houses and lift stations for serviceable life remaining. These four locations were recommended to be replaced in 2024.

Alternatives:

Potential leaks and interior water damage to buildings.

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Water

Project Title: Replace Altitude Valve

Department Priority # 4

Item	2024	2025	2026	2027	2028
Land Acquisition					
Equipment					
Construction	\$ 45,000				
Engineering & Administration					
Total	\$ 45,000				

Project Scope and Description:

Replace the Altitude Valve in Tower #3

Location:

Tower #3 (15450 W. Rock Ridge Rd.)

Analysis of Need:

This tower was built in 1999. The altitude valve has been inspected and rebuilt twice. At our inspection this year, it showed excessive wear and our contractor suggested that we replace the valve due to potential failure.

Alternatives:

Tower #3 is the control tower for the New Berlin water system.

Ongoing Operating Costs:

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Water

Project Title: Excavator

Department Priority # 5

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 - Water

Project Title: Trailer for Excavator

Department Priority # 6

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 - Water

Project Title: Hydraulic Guillotine

Department Priority # 7

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 - Water

Project Title: Lawn Mower

Department Priority # 8

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 - Water

Project Title: Valve Replacement Program

Department Priority # 9

Item	2024	2025	2026	2027	2028
Land Acquisition					
Equipment					
Construction	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000	\$45,000
Engineering & Administration					
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 45,000

Project Scope and Description:

Valve Replacement Program

Location:

Citywide

Analysis of Need:

As the water system gets older, the need to replace valves due to failure increases. This would mainly be used on larger-sized mains.

Alternatives:

Larger area shut-offs for customers due to failures.

More customers are affected.

Larger amount of lost water.

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - WATER

Project Title: Hydrant Replacement Program

Department Priority # 10

Item	2034	2025	2026	2027	2028
Land Acquisition					
Equipment	\$25,000	\$25,000	\$25,000	\$25,000	\$28,000
Construction					
Engineering & Administration					
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$28,000

Project Scope and Description:

Hydrant Replacement Program

Location:

City Wide

Analysis of Need:

As the water system gets older, the hydrants become old and obsolete and getting replacements parts becomes more difficult. Thus, the replacement of these hydrants is necessary.

Alternatives:

Less reliability for Fire Departments

Ongoing Operating Costs:

None

CITY OF NEW BERLIN
CAPITAL PROJECT SUMMARY - Water

Project Title: iPad Replacement/Computer Replacement

Department Priority # 11

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: Moorland Road Reconstruction Adjustment

Department Priority # 12

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 - Water

Project Title: Shop Floor Sweeper

Department Priority # 13

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

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
	67,345,803	68,631,833	69,232,726		69,232,726	70,226,483
NET ASSETS END of YEAR	68,631,833	69,232,726	69,767,926		70,226,483	70,632,530

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
OPERATING EXPENSES:							
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	-----	-----	-----	-----		
Manager	0.50	0.50	0.50	0.50		
Supervisor	0.50	0.50	0.50	0.50		
Lead Operator	0.00	1.00	1.00	1.00		
Control System Tech/Operator	0.50	0.50	0.50	0.50		
Operator	3.30	2.30	4.70	4.70		
Operator-in-training	1.80	1.80	0.00	0.00		
Finance Coordinator	0.00	0.00	0.50	0.50		
Accounting Coordinator	0.50	0.50	0.50	0.50		
Office Coordinator	0.50	0.50	0.50	0.50		
	-----	-----	-----	-----		
	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

Adminstrative 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
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NEW BERLIN SEWER UTILITY
PRELIMINARY BUDGET ANALYSIS

		2022 to 2023									
						2021 to 2022		2023 to 2024		Average Annual Increase	
		A	B	C	D		D-C	B-A	C-B		D-C
		2021 ACTUAL	2022 ACTUAL	2023 est. ESTIMATED	2024 PROPOSED	Percent of Total Expense	\$ Difference	% 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)	3.6%	30,000	318.8%	-3.7%	-6.8%	102.8%
	Flow Monitoring	(59,785)	(59,074)	(63,000)	(58,000)						
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)	1,125,966	497,799	443,505	(93,953)		(537,458)				
i)	Nonoperating revenue	160,064	103,094	550,252	500,000		(50,252)				
k)	Change in Net Assets	1,286,030	600,893	993,757	406,047		(587,710)				

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		<u>321,600</u>	

Funding Sources:

Working Capital	321,600
Impact Fees	-
	<u>321,600</u>

**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 - Wastewater

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