

**Waukesha Water Utility
Revenue Analysis
May 2020**

	CURRENT MONTH				YEAR TO DATE			
	ACTUAL'20	BUDGET'20	VARIANCE	%	ACTUAL'20	BUDGET'20	VARIANCE	%
OPERATING REVENUES:								
Total Metered Sales	\$595,684	\$687,288	(\$91,603)	(13.33)	\$3,330,579	\$3,498,274	(\$167,694)	(4.79)
Private Fire Capacity	\$22,706	\$24,538	(\$1,832)	(7.47)	\$109,470	\$112,012	(\$2,542)	(2.27)
Public Fire Capacity	\$155,831	\$168,980	(\$13,149)	(7.78)	\$862,387	\$886,561	(\$24,174)	(2.73)
Other Operating Revenues	\$18,146	\$29,405	(\$11,259)	(38.29)	\$142,900	\$185,048	(\$42,148)	(22.78)
TOTAL OPERATING REVENUES	\$792,367	\$910,211	(\$117,844)	(12.95)	\$4,445,337	\$4,681,896	(\$236,559)	(5.05)
Est. Rev. Impact due to Rate Case Delay:								
Metered Sales			(\$74,771)				(\$121,442)	
Public/Private Fire			(\$21,150)				(\$34,629)	
Late Fees			(\$993)				(\$4,965)	
			<u>(\$96,914)</u>				<u>(\$161,036)</u>	
Est. Rev. Impact due to COVID/Consumption Loss:								
Metered Sales			(\$16,832)				(\$46,252)	
Late Fees			(\$7,007)				(\$27,257)	
			<u>(\$23,839)</u>				<u>(\$73,509)</u>	
Other Revenue Impacts			\$2,910				(\$2,013)	
Total Revenue Budget Variance			<u>(\$117,844)</u>				<u>(\$236,559)</u>	

**Waukesha Water Utility
Consumption Analysis
May 2020**

Customer Type	May 2020	May 2020	Over / (Under)		2020 YTD	2020 YTD	Over / (Under)	
	Gallons Billed	Gallons Budget			Gallons Billed	Gallons Budget		
Res - Single	45,300,200	41,915,580	3,384,620	8.1%	275,834,000	273,059,654	2,774,346	1.0%
Res - Duplex	8,072,600	7,906,150	166,450	2.1%	42,900,300	43,262,884	(362,584)	-0.8%
Res - Triplex	778,300	738,136	40,164	5.4%	2,981,100	3,272,514	(291,414)	-8.9%
Res - Total	54,151,100	50,559,866	3,591,234	7.1%	321,715,400	319,595,052	2,120,348	0.7%
Commercial	24,225,500	29,749,958	(5,524,458)	-18.6%	124,971,900	135,025,772	(10,053,872)	-7.4%
Multi-Family	31,173,900	29,569,148	1,604,752	5.4%	147,558,200	146,938,064	620,136	0.4%
Industrial	11,008,900	17,233,790	(6,224,890)	-36.1%	66,961,900	78,403,822	(11,441,922)	-14.6%
Public	2,030,800	3,762,514	(1,731,714)	-46.0%	19,195,550	22,427,202	(3,231,652)	-14.4%
Irrigation	9,600	13,300	(3,700)	-27.8%	47,100	72,701	(25,601)	-35.2%
	122,599,800	130,888,576	(8,288,776)	-6.3%	680,450,050	702,462,613	(22,012,563)	-3.1%

**Waukesha Water Utility
Expense Analysis
May 2020**

	CURRENT MONTH				YEAR TO DATE			
	ACTUAL'20	BUDGET'20	VARIANCE	%	ACTUAL'20	BUDGET'20	VARIANCE	%
OPERATING EXPENSES:								
Source	\$50,359.24	\$12,887.95	\$37,471.29	290.75 1	\$251,856.97	\$139,654.93	\$112,202.04	80.34
Pumping	60,002.24	75,904.32	(15,902.08)	(20.95) 2	348,306.40	389,187.75	(40,881.35)	(10.50)
Treatment	17,421.69	26,735.85	(9,314.16)	(34.84) 3	159,186.08	204,160.87	(44,974.79)	(22.03)
Distribution	39,183.73	108,890.70	(69,706.97)	(64.02) 4	402,901.93	464,407.07	(61,505.14)	(13.24)
Customer Service	15,338.86	15,812.89	(474.03)	(3.00)	63,637.48	75,639.94	(12,002.46)	(15.87)
Administrative	76,237.72	111,673.68	(35,435.96)	(31.73) 5	602,386.76	704,914.33	(102,527.57)	(14.54)
Total	\$258,543.48	\$351,905.39	(93,361.91)	(26.53)	\$1,828,275.62	\$1,977,964.89	(149,689.27)	(7.57)
MANAGERS' MARGIN	533,823.60	558,305.64	(24,482.04)	(4.39)	2,617,061.66	2,703,930.90	(\$86,869.24)	(3.21)
Depreciation	172,842.80	171,586.12	1,256.68	0.73	864,342.52	857,930.60	6,411.92	0.75
Tax Equivalent	165,492.65	165,492.65	0.00	0.00	827,463.25	827,463.25	0.00	0.00
Other Taxes	9,821.51	11,553.22	(1,731.71)	(14.99)	51,754.18	64,611.14	(12,856.96)	(19.90)
TOTAL OPERATING EXPENSES	\$606,700.44	\$700,537.38	(93,836.94)	(13.39)	\$3,571,835.57	\$3,727,969.88	(\$156,134.31)	(4.19)

Notes

- 1** Source: Variance Relates to GL Project expense amortization approved with past rate order. Budget planned for a new rate case 3/1/2020.
- 2** Pumping: Power is below budget by roughly \$8,000, the remaining balance related to labor related maintenance projects.
- 3** Treatment: Chemicals were under budget by \$4,600 and testing/sampling costs that occurred during the month had not been invoiced prior to this report.
- 4** Distribution: There were no main breaks nor street lateral replacements completed in May and budgeted activities for flushing and leak detection were pushed until later in the year.
- 5** Administrative: Health Insurance, employee use of PTO, vehicle maintenance and PSC rate application costs are under budget.